Town of Mansfield

Adopted
Budget for 2012/2013

Town Meeting - May 8, 2012

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

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Town Manager

Cheryl A. Trahan
Director of Finance

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Assistant to the Town Manager

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BUDGET MESSAGE

TOWN OF MANSFIELD
MANSFIELD TOWN COUNCIL

ELIZABETH C. PATERSON, Mayor

AUDREY P. BECK BUILDING
FOUR SOUTH EAGLEVILLE RD
MANSFIELD, CT 06268-2599
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May 8, 2012

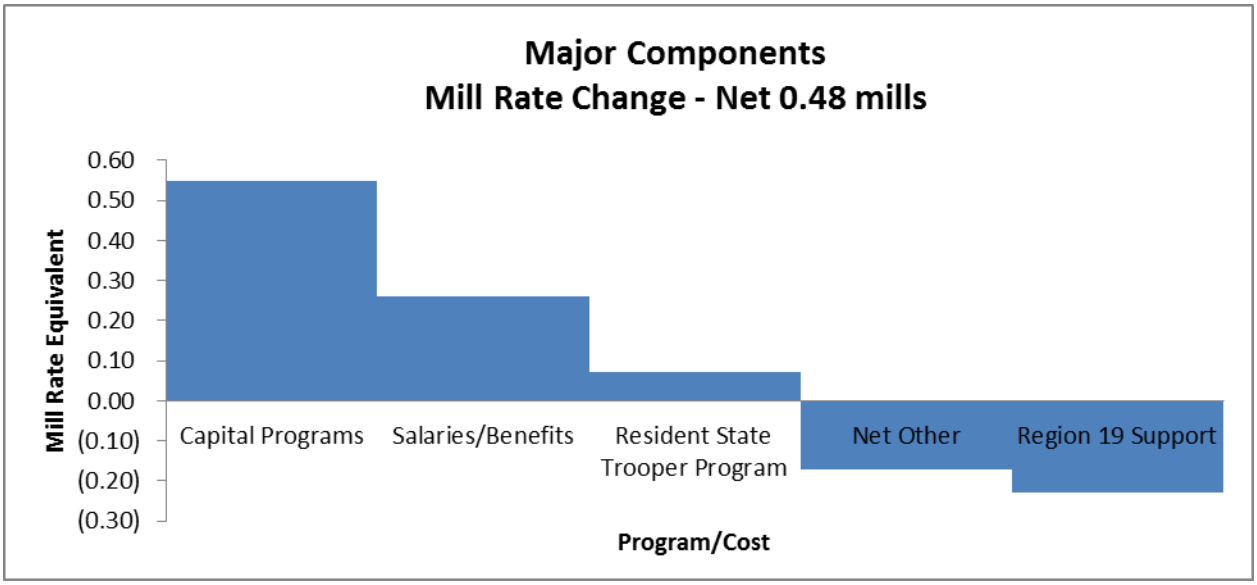
Dear Mansfield Voters:

After careful review and consideration, the Council has adopted a Fiscal Year 2012/13 Budget that reflects a 2.0% General Fund increase. This controlled increase follows the current budget year in which the voters adopted a General Fund budget that increased by 1.2%. Council conducted its review over numerous budget workshops, which featured policy discussions regarding pay-as-you go capital funding and building fund balance reserves. Developing the budget was a challenge in these difficult economic times; understanding our structural needs and the financial constraints facing many of our citizens, we strived to develop a responsible budget. We believe we have achieved this goal. The Council's adopted budget reflects a conscious effort to rebuild fund balance and funding for capital projects, and is designed to maintain the quality of all of our current services and programs.

The Council adopted budget does include a significant increase in the contribution from the General Fund to the capital improvement program ($538,210). This is made possible by some modest new tax revenue and a reduction in the Town's contribution to the Regional School District #19 budget for the next fiscal year. This would allow the Town to finance all regular, recurring capital projects and initiatives on a *pay-as-you-go* or cash basis. Important exceptions to financing projects on a *pay-as-you-go* or cash model would include large construction and building projects, and other more costly initiatives. This budget also includes funds for an additional full-time resident trooper to begin the implementation of the *Enhanced Trooper Model* as presented in the police services study and endorsed by the Town Council. In addition, the proposed budget allocates $214,000, the State Revenue Sharing monies, to be applied toward the General Fund fund balance account. This use of the Revenue Sharing grant for this purpose frees up tax dollars to be used for capital expenditures. During the past several years, many of our capital needs have been deferred due to our loss in intergovernmental revenue. Deferring maintenance and replacement of infrastructure and equipment beyond its useful life is not a responsible long-term practice. This budget provides for increased capital funding for our infrastructure and equipment needs, in furtherance of our plan to incrementally build-up the Town's General Fund contribution to the Capital Fund over a period of years.

In order to fund the proposed budget, the mill rate will need to increase to 27.16 mills, an increase of 0.48 mills. The major components of this increase are as follows: increase for

capital projects $538,210 or 0.55 mills; increase for budgeted salaries and benefits $257,090 or 0.26; increase for the Resident State Trooper program $70,080 or 0.07; offset by a net increase in other revenues over other expenditures ($168,751) or (0.17) and a decrease in the contribution to Region 19 of ($225,680) or (0.23). For the median household with a value of $241,543 assessed at $169,080 this will mean a tax increase of $81 per year or 1.8%.



THE NUMBERS:

Grand List and Estimated Changes in the Tax Warrant:
The October 2011 Grand List is $981,143,853. This represents an increase of $7,421,275 or 0.76% compared to the October 2010 Grand List of $973,722,578. It will generate $201,562 in new tax revenue.

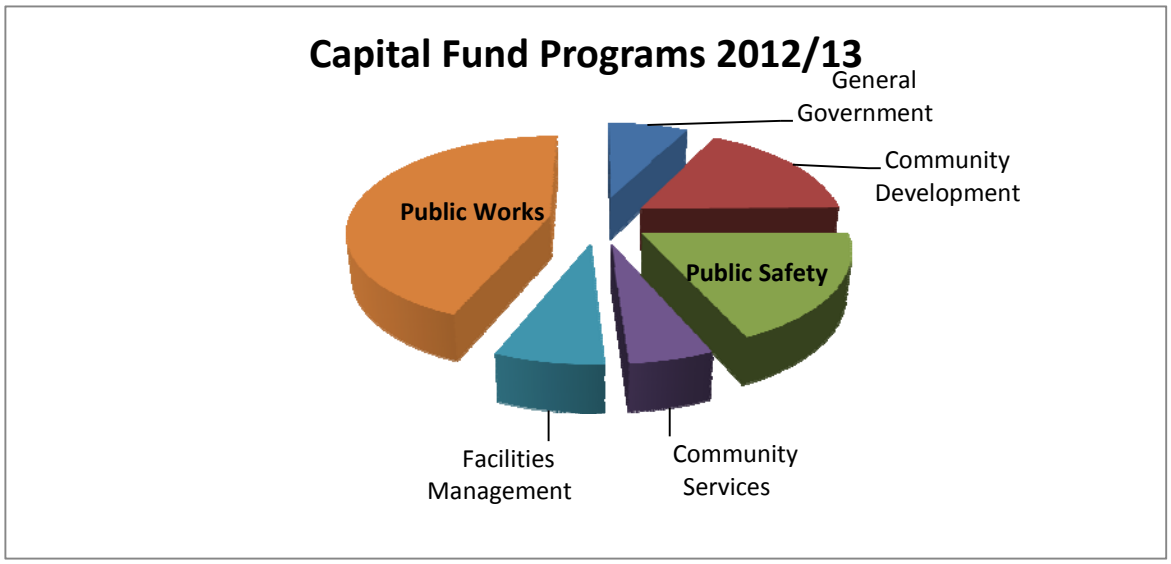
Non-tax Revenues
Non-tax revenues are estimated to increase by $300,240 or 1.6%. Notable changes in revenues are as follows: State support for general government, an increase of $197,090; and State support for education, an increase of $64,840. A decrease of $50,000 is projected for conveyance tax revenue.

General Fund Budget:
As adopted by Council, the Town general government expenditure budget is $14,945,330, an 8.1% increase. The major cost driver for the Town is the increased capital funding of $538,210 (48.2% of the total increase). The Mansfield Board of Education budget is $20,588,160, a zero increase and the Regional School District #19 budget for Mansfield is $9,503,550, a decrease of $225,680. Overall the total General Fund budget as presented is $45,037,040, an $899,900 or 2.0% increase over the current year budget.

In addition, the Council has budgeted $214,000 to advance the Town's efforts rebuild fund balance. While this contribution is not properly defined as an expenditure, it is included in the revenue and tax calculations. The anticipated funding for this is the State Revenue Sharing program.

Capital Fund Budget:
The proposed Capital Fund Budget of $1,735,840 will be financed as follows: $1,304,210 from state and other revenue (primarily Pequot-Mohegan grant, ambulance fees and property taxes) via the Capital and Nonrecurring Fund; $180,000 from LOCIP; $48,100 from the Parks and Recreation Fund; and $203,530 from the Housing and Urban Development Grant.

The major items in this year's proposed budget include: $760,000 for Public Works, $320,000 for Public Safety, $302,740 for Community Development, $130,000 for General Government initiatives, $125,000 for Facilities Management, and $98,100 for Community Services.



Capital and Nonrecurring Fund:
The proposed CNR Fund Budget is $1,562,210. This includes: a $1,304,210 transfer to the Capital Fund; a $175,000 transfer to the Management Services Fund for technology expenses; a $25,000 transfer to the Property Tax Revaluation Fund; and a $58,000 transfer to the Compensated Absence Fund.

The budget presented for the Town Meeting is designed to provide quality services to our residents, while controlling expenditures to meet current economic conditions. We hope that you, the voters of Mansfield, will join us at the Town Meeting on May 8th to exercise your right to vote on the proposed budget.

Sincerely,

Elizabeth C. Paterson, Mayor

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

GENERAL FUND
MAJOR COST DRIVERS- FY 2012/13

Account_and_Description	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13	Increase/ Decrease	% Incr/(Decr)
Trans Out-Capital Proj	387,500	476,000	476,000	476,000	1,014,210	538,210	113.07%
Salaries and Wages	5,882,771	5,991,590	6,017,940	6,049,340	6,150,910	132,970	2.21%
Misc Expenses & Fees	123,364	250,630	182,280	129,750	306,400	124,120	68.09%
Other Purch Services	1,153,057	1,184,830	1,226,830	1,239,640	1,335,030	108,200	8.82%
Benefits	1,453,806	1,620,790	1,620,790	1,626,186	1,683,730	62,940	3.88%
Trans Out-Spec Rev Fund	470,760	519,160	519,160	519,160	576,700	57,540	11.08%
Energy	664,925	671,300	671,300	672,800	704,700	33,400	4.98%
Rolling Stock Supplies	181,957	147,110	147,110	184,000	168,110	21,000	14.28%
Trans Out-Trust Agency	50,000	52,500	52,500	52,500	73,400	20,900	39.81%
Equipment	49,829	74,245	74,245	63,595	91,250	17,005	22.90%
Other Supplies	30,466	20,400	20,400	23,120	31,800	11,400	55.88%
School/Library Books	101,038	107,065	103,065	99,527	114,130	11,065	10.74%
Prof & Tech Services	179,024	213,360	214,860	213,310	221,780	6,920	3.22%
Office Supplies	43,678	46,810	46,810	51,534	52,210	5,400	11.54%
Land/Rd Maint Supplies	22,097	21,600	21,600	21,500	26,700	5,100	23.61%
Repairs/Maintenance	110,372	104,200	104,200	95,950	105,500	1,300	1.25%
Insurance	170,812	177,470	177,470	177,030	178,470	1,000	0.56%
Food Service Supplies	3,861	2,900	2,900	2,900	3,400	500	17.24%
Trans Out-Debt Serv Fd	760,000	825,000	825,000	825,000	825,000	-	0.00%
Rentals	578	530	530	530	530	-	0.00%
Instructional Supplies	3,082	3,900	3,900	3,900	3,900	-	0.00%
Building Supplies	31,783	55,800	58,300	43,450	56,300	(2,000)	(3.43%)
Purch Property Services	91,749	97,180	97,180	90,300	94,530	(2,650)	(2.73%)
Contrib to Area Agencies	295,733	317,940	317,940	317,940	303,340	(14,600)	(4.59%)
Medical Ben.	846,624	847,440	847,440	850,765	823,300	(24,140)	(2.85%)
_Total_111 General Fund - Town	**13,108,866**	**13,829,750**	**13,829,750**	**13,829,727**	**14,945,330**	**1,115,580**	**8.07%**

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STAFFING CHANGES FY 2012/2013

A summary of staffing changes for FY 2012/2013 is as follows:

Facilities Management

- Funds have been included to share an additional Maintainer position with the Mansfield Public Schools or retain contractual services to help maintain Town and school buildings. This position or service contract would be filled halfway through the fiscal year and the school district would pay its share through a reallocation of funds from a recent retirement. Budgeted cost to the General Fund: $8,450.

Fire and Emergency Services

- Staff anticipates the Chief's administrative support position will be reclassified from an administrative assistant to an administrative analyst, to reflect the incumbent's work in areas such as human resources, payroll and labor relations activities; management of the ambulance service patient care and billing system; grants management; and analytical duties. The FY 2012/2013 budget also reflects a service improvement request to increase this position from 19 hours to 35 hours per week (full-time). If approved, additional hours for this position would be funded through ambulance fees. Budgeted cost to the Ambulance Services Fund: $20,560.
- Hours budgeted for part-time personnel have increased to the equivalent of one half of one career staff member (0.5 FTE). Overlapping and multiple calls for service, administrative duties and inspections assigned to the fire captains, and the introduction of fire service response to Storrs Center will challenge the Department's ability to meet service level expectations, especially during certain times of the days and the week. Over a period of three to five (3 - 5) years an incremental increase in staffing levels during select periods will afford the Town a method of ensuring the department's effectiveness while managing cost. Budgeted cost to the General Fund: $31,590.

Inspection (Building, Engineering, Fire) Services

- The Storrs Center Project requires a tremendous amount of staff time and additional staff hours have been needed to support the code inspection workload associated with the project. The project requires plan reviews, meetings, inspection and documentation on a vast scale. Meanwhile, it is important to maintain the quality and timely inspection services for the greater Mansfield community. Three temporary inspectors (Building, Engineering, Fire Inspector) have been hired and work 1-3 days per week depending on workload and departmental needs. Permit fees, grant revenues, and other fees associated with the Storrs Center project and Storrs Road improvements fund the costs associated with the temporary inspectors' work hours. Budgeted costs to Storrs Center reserve fund: $64,410.

Parks and Recreation/Planning and Development

- The Parks & Sustainability Coordinator position is currently budgeted for 25 hours per week and is funded through a General Fund contribution to the Parks and Recreation Fund. To accommodate the workload associated with our grant award from the HUD Office of

Sustainable Housing and Communities, staff has recommend that this position be budgeted as full-time for FY 2012/2013 and reclassified to the new position of Natural Resources and Sustainability Coordinator. During the three year grant period, the Town would fund 20 hours per week and the grant would fund 15 hours per week for this position. Despite the increased pay grade and work schedule, there would actually be a net gain of $32,050 to the Town's operating budget during the three years of grant funding for this position. Budgeted costs to the HUD grant: $82,490 over the three year period.

Planning and Development

- As part of a restructuring of the Town Manager's Office, in October 2009 staff began to gradually reassign Community Development responsibilities to the Planning and Development Office. Community Development activities include management of the housing rehabilitation revolving loan program, grants management and other CDBG eligible projects such as ADA improvements to Town facilities. In order to provide the requisite resources to staff the community development program, we have reclassified an Administrative Assistant position to a new Planning and Community Development Assistant position. According to HUD regulations, the Town may charge an amount not to exceed 20% of direct program expenses to the housing rehabilitation loan program income account, which will fund the salary differential. Budgeted cost to the Community Development Program Income Fund: $5,000.

Police

- Staff has budgeted one additional full-time trooper as a service improvement for FY 2012/13. Resident Troopers are provided to Mansfield as a contracted service with the Connecticut State Police. The addition of one full-time trooper will bring the total number of full-time equivalent sworn officers assigned to Mansfield to 10.83. In January 2012, the Town Council endorsed Alternative Two (the enhanced Trooper Model) outlined in the police services study. Alternative Two calls for the gradual addition of four troopers assigned to Mansfield and the addition of one full-time trooper is the first step in implementing the enhanced Trooper model. Budgeted cost to the General Fund: $70,080.

Public Works - Engineering

- The Engineering Division currently has a high volume of work due to numerous capital projects such as the creation of Village Street, Storrs Road and Dog Lane streetscape improvements, intermodal center/parking garage, and bridge replacements. A part-time (17.5 hours per week) temporary office assistant has been added to the budget to aid the Division's professional staff in processing Department of Transportation, Department of Economic and Community Development, and Federal Transit Administration required paperwork associated with these projects. Many of these hours are being reimbursed through grant funds. Budgeted cost to the Capital Fund: $12,000 and budgeted cost to the General Fund: $4,000.

Public Works – Grounds Maintenance

- Public Works will begin the maintenance effort for the public grounds in the Storrs Center development in early 2013. A new full-time groundskeeper position has been budgeted beginning January 1, 2013. This position will assist in maintaining the Storrs Center urban landscape such as trash/litter removal and grounds/plantings maintenance and will also

assist with less-involved construction work such as grading, landscaping, and streetlight assembly. Budgeted cost to the General Fund: $25,640 which is offset by Storrs Center tax revenues.

Town Manager's Office

- The 2012/13 budget provides for a reclassification of the Assistant to the Town Manager position to an Assistant Town Manager, to more accurately reflect the incumbent's responsibilities in the areas of Human Resources (labor relations, recruitment and retention, employee benefits, training and development, classification and compensation, policy development), Risk Management (safety program, worker's compensation, LAP, coordinating litigation) and the coordination of various special projects (police services study, performance measurement). The position also provides employee benefits support to the MBOE, Region 19, EHHD and other outside agencies participating in the Health Insurance pool. Additional cost to the General Fund $5,715 and to the Health Insurance Fund $5,715.

- During the difficult budget and service cuts of 2008-2009, the Town Manager's Office lost .43 of a full-time position and a .43 part-time graduate assistant position. Through the budgeting process, due to workload and department needs we have been gradually adding back hours to the Human Resources Associate position. Since the Human Resources Associate position spends a significant amount of time on employee benefits issues such as health insurance, three additional hours per week have been budgeted for the position bringing the total number of hours to 28 hours per week. Additional cost to the Health Insurance Fund: $4,260.

ISSUE PAPER

FUND BALANCE

This year's ending Fund Balance is estimated at $2,354,157 and represents 5.22 percent of the proposed FY 2012/13 General Fund Operating Budget. This is an increase of 0.6% over last year but we are short of the ten to fifteen percent recommended by the rating agencies.

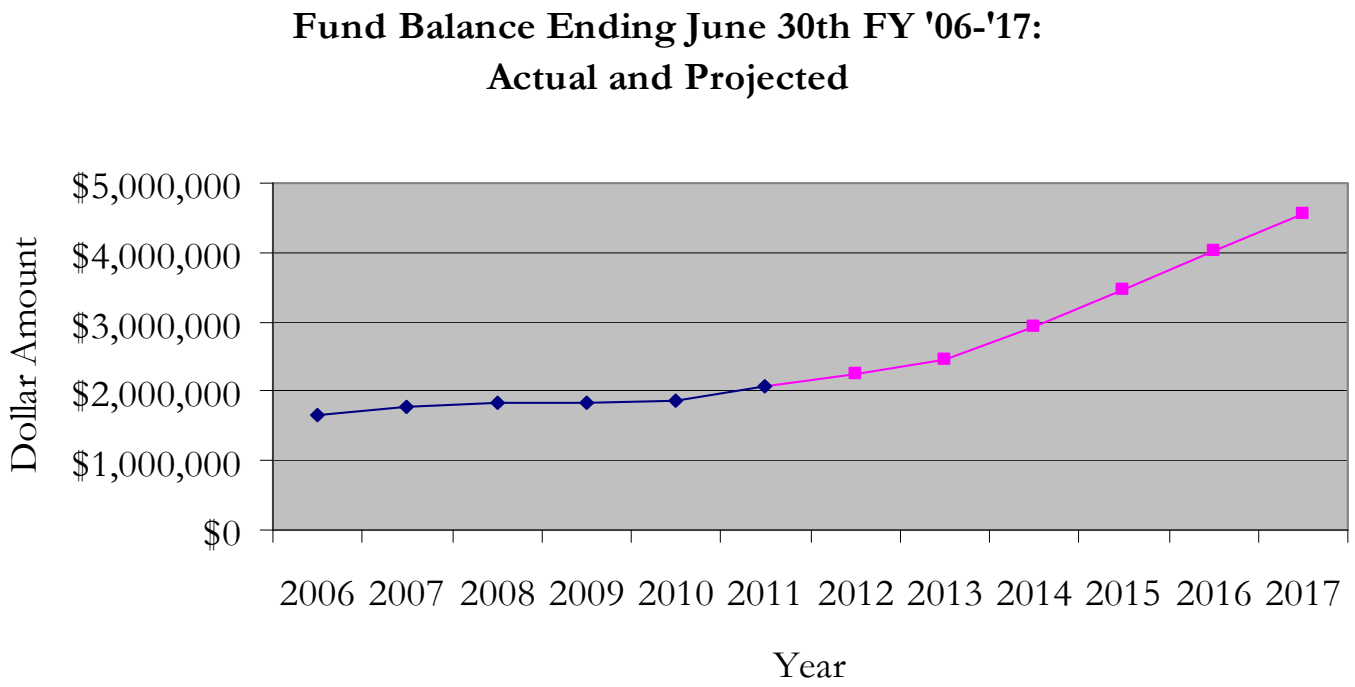
The adopted FY 2012/13 Budget recommends increasing Fund Balance by $214,000 to $2,568,157. While maintaining Fund Balance is difficult in troubled financial times, the case for preserving a healthy Fund Balance as recommended by the rating agencies is clearly in the Town's best interest.

A number of 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 continue to increase fund balance gradually each fiscal year until we reach the recommended level of fund balance by the rating agencies. We are in the process of updating the Town's Financial Management Goals to reflect this desired level of fund balance.

Recap:

	Actual Legal Fund Balance 6/30/2010	Actual Legal Fund Balance 6/30/2011	Estimated Fund Balance 6/30/2012	Projected Fund Balance 6/30/2013
Designated	$	$	$	$
Undesignated	1,865,928	2,070,077	2,354,157	2,568,157
Total	$ 1,865,928	$ 2,070,077	$ 2,354,157	$ 2,568,157



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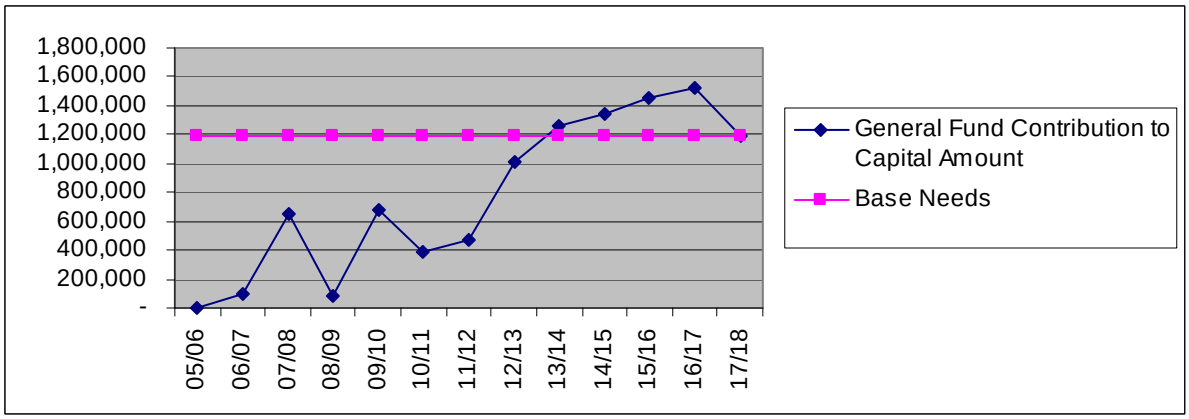
CAPITAL EXPENDITURES AND DEBT

As recently as FY 2006/07, the Pequot/Mohegan grant was the largest funding source for the Town's capital improvement program (CIP). The grant now totals approximately $200,000 per year, which amount would finance approximately 10-15% of our basic capital needs. More recently, the Town has embarked upon a multi-year plan to increase the general fund contribution to the capital projects fund, in order to make up the loss of Pequot/Mohegan grant monies. In FY 2010/11, the Town budgeted $387,500 as a general fund contribution to the capital projects fund and increased that amount to $476,000 in FY 2011/12. Other important funding sources for the CIP include the state's Local Capital Improvement Program grant (LoCIP), other grant monies and ambulance service fees.

Because we are seeing some modest new tax revenue and declining high school education expenditures for the next fiscal year, staff believes we have an opportunity to begin to make a more substantial investment in our CIP. Consequently, for FY 2012/13 staff recommends a general fund contribution of $1,014,210 to the capital projects fund budget in order to begin to finance all regular, recurring capital projects and initiatives on a *pay-as-you-go* basis, with exceptions for large construction and building projects (e.g. schools, major road projects and other infrastructure) and other significant initiatives. With a *pay-as-you-go* or cash model, it is important to build a base CIP budget that gradually increases over time and to adhere to a replacement schedule for heavy equipment and other expensive items. Therefore, under the adopted FY 2013-17 CIP, the Town would increase the base general fund contribution over each of the five years to make this approach truly viable. By moving more quickly to a *pay-as-you-go* financing model, the Town would have a stable funding source for capital needs and be able to replace equipment and infrastructure on a timelier basis, thereby avoiding crisis situations inherent to an aging fleet and older facilities. Furthermore, a *pay-as-you-go* financing model would allow the Town to better manage its debt service and to potentially improve its bond rating, with long-term savings for its taxpayers.

The chart below illustrates how the general fund contribution would increase over the 5-year plan to help finance a more sustainable CIP. As you can see the 5-year period reflects an increase in General Fund support to enable us to catch up on our backlog of equipment replacement needs. If the Town is able to adhere to this plan, we project that by FY 2017/18 we would be able return to a stabilized, base general fund contribution of approximately $1,185,000 per year.



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STORRS CENTER RESERVE FUND

During FY 2010/11 a reserve account was established to accumulate permitting fees for the Storrs Center development project, and the net tax revenue generated during the tax abatement period for the project. These revenues are being reserved to cover the one time costs and the public infrastructure improvements related to the project.

The permitting fees have been appropriated and are being recorded directly into the reserve fund. The current balance in the reserve fund is $408,110. The adopted budget reflects the net tax revenues (taxes less the abatement) in the General Fund where the marginal and operating costs related to Storrs Center will be charged and also covered by the tax revenues from Storrs Center. The remaining balance is then included as a transfer out to the Storrs Center Reserve account in the Capital Fund, to cover one-time expenditures such as code enforcement activities planned for FY 2012/13.

The breakdown of this in the 2012/13 Adopted Budget is as follows:

Estimated Storrs Center Tax Revenue		$ 488,000
Less: Tax Abatement		(321,000)
Net Taxes		167,000
Less: Marginal Operating Costs		
(1) Part-time Firefighter	$ 30,000	
(1) Groundskeeper - one-half year	25,500	
Additional Groundskeeping Overtime	3,000	
(1) Temp. Laborer and Additional Overtime	12,290	70,790
Balance - Transfer to Capital Reserve Fund		$ 96,210

Projected expenditures from the Storrs Center Reserve Account for FY 2012/13 are as follows:

Fire Prevention Inspection	$ 64,080
Building Inspection	64,890
Engineering Clerical Support	8,000
	$ 136,970

ISSUE PAPER

CAPITAL AND NONRECURRING FUND

The Adopted FY 2012/13 CNR Fund Budget projects revenues from the State based on the Governor's proposed budget, including a Pequot/Mohegan grant payment to Mansfield of $212,000. 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 has been facing is clear – how to build a pay-as-you capital plan in light of the major reductions in the Pequot/Mohegan grant over the last six years and in light of the difficult economic times we have been facing. In order to maintain our roads, bridges and equipment and limit borrowing wherever possible, we offer the following:

1. Discontinue the use of the CNR Fund to support expenditures which do not meet our definition of capital or "one-time" expenditures. These contributions included:

    - 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 for bonded debt and the final payment on the fire truck purchase was made in FY 2010/11. The FY 2012/13 Budget does not propose a transfer from the CNR Fund to support debt.

    - Recreation (260) Fund - We have shown a gradually decreasing subsidy to the Parks and Recreation Fund. The final remaining subsidy from the CNR Fund for the Teen Center ($25,000) and Bicentennial Pond ($25,000) will be made in the current fiscal year. The FY 2012/13 Budget proposes that this subsidy be moved to the General Fund.

    - The Revaluation Fund – This fund requires a contribution of approximately $25,000 per year. This budget proposes moving this contribution to the General Fund in FY 2013/14.

    - 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.

2. This budget proposes a significant increase in the contribution from the General Fund to the capital improvement program ($538,210). This is made possible by some modest new tax revenue and a reduction in the Town's contribution to the Regional School District #19 budget for the next fiscal year. In addition, the adopted budget allocates $214,000 State Revenue Sharing monies, as opposed to a General Fund contribution, to be applied towards the General Fund fund balance account. This use of the Revenue Sharing grant frees up General Fund monies to be used for capital expenditures. The current year's budget only included a portion ($85,000) of the estimated Revenue Sharing grant amount due to concerns of mid-year rescissions.

3. As the State is in the process of critically reviewing all statutory grant formulas, we will continue to monitor their progress and continue to discuss this issue with our state legislators. Any and all changes will be reviewed carefully for their impact on the CNR Fund budget.

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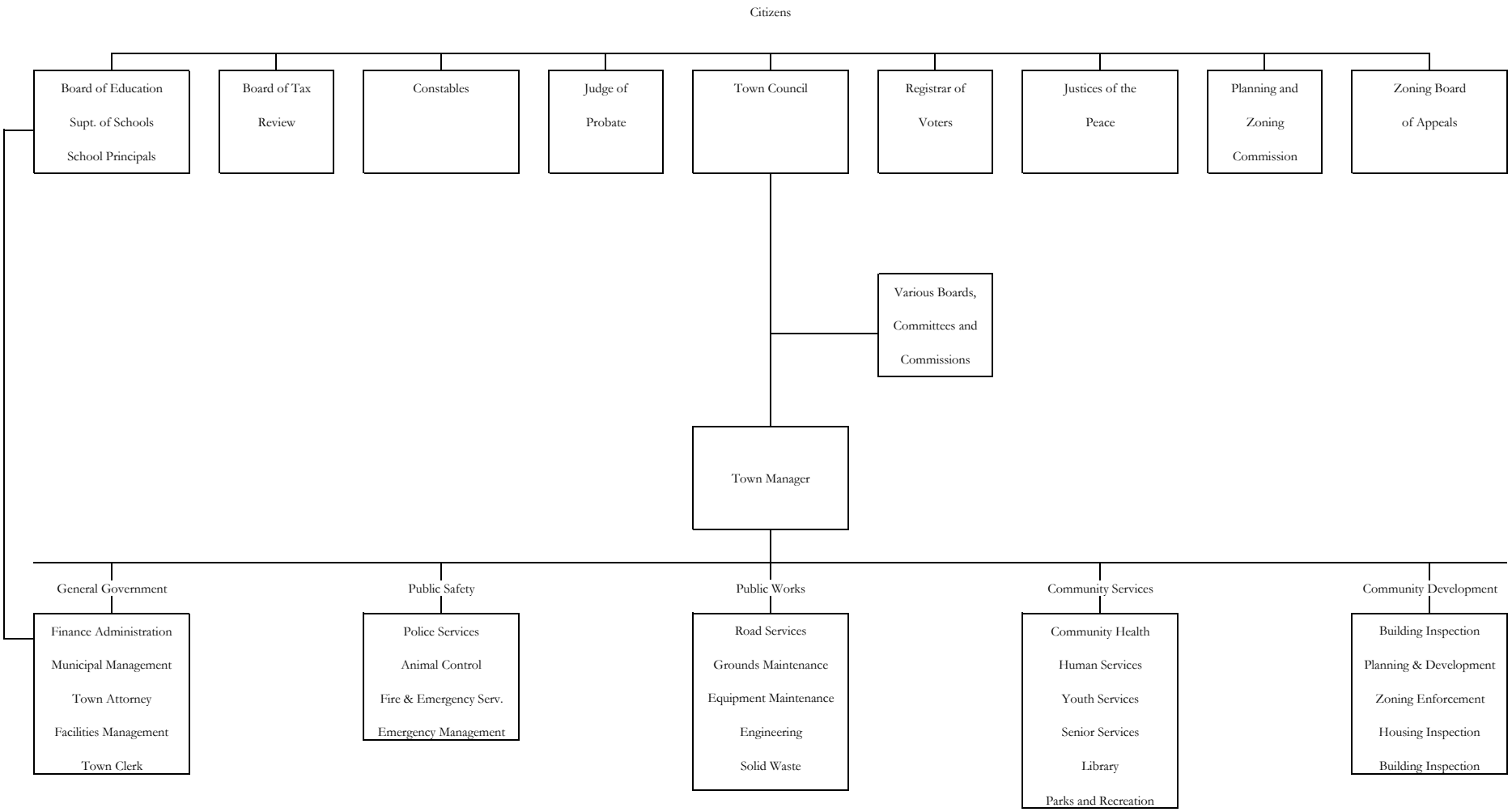
BUDGET IN BRIEF

Town of Mansfield

ORGANIZATIONAL CHART



2012/13 Budget Guidelines

The goal of this budget is to preserve services, promote Council goals and objectives, increase our contribution to fund balance, increase our cash to capital as well as present a balanced budget – one that ensures that we do not spend beyond our means. At the same time, we must be highly sensitive to the impact on the taxpayer. Therefore, the following guidelines will be used in preparing this budget.

We are expecting to receive the Governor's proposed State Revenue Sharing for FY 2012/13. However we are recommending that these funds be used to increase fund balance rather than cover expenditures. This will only be the second year of this program and as such, we should consider these one time funds and therefore not to be relied on to cover operating expenses.

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 promote Councils goals and objectives or which constitute a clear improvement in service may be approved by the Town Manager. In either instance, it will be necessary to justify the request on the basis of improved workload measurements.

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

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

BASIS OF BUDGETING

1. Formal budgetary integration is employed by the Town Council as a management control device during the year for the General Fund, Capital Fund, and Capital and Non-Recurring Reserve Fund, which are the only funds with a legally adopted annual budget. Budgetary comparisons on a legal basis are included in the appropriate financial statements and schedules.

2. Prior to March 1, each department head, office, agency, board or commission of the Town, supported wholly or in part from Town funds, shall submit budget requests in the form requested by the Town Manager so as to indicate the program, activities, and work accomplished in the current fiscal year and to be accomplished during the ensuing year. These shall be accompanied by detailed estimates of expenditures to be made and of revenues other than taxes to be collected during the ensuing fiscal year, along with such other information as may be requested by the Council or the Manager.

3. 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.

8. Except for encumbrance accounting in the General Fund, all budgets are prepared on the modified accrual basis of accounting. Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration. Since the Town intends to honor contracts in process at year-end, encumbrances outstanding at June 30 are reported as reservations of fund balance, since they do not constitute expenditures or liabilities.

9. Except for capital projects, whose budgets remain in effect until completion of the project, even when projects extend more than one year, unencumbered appropriations lapse at year-end.

GENERAL GOVERNMENT
MISSION STATEMENTS

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

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

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

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

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

Mansfield Public Schools
Board of Education Goals – 2011-2012

I) Help every student to be a confident and successful learner.

a) Engage and motivate every student.
b) Improve, as appropriate, the mathematics, reading, science, and writing skills of every student.
c) Ensure student safety, health, physical, and emotional well-being.
d) Preserve and support the full breadth of the District's program.
e) Encourage the civic engagement of students.
f) Maintain a systematic review of all program offerings.

II) Attract, hire, support, 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) Continue to improve the effectiveness of the Board of Education.

a) 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.

IV) 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.

a) Stay involved in all aspects of any School Building Project decisions.
b) Keep the public informed and involved.

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.

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 2012/13 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.

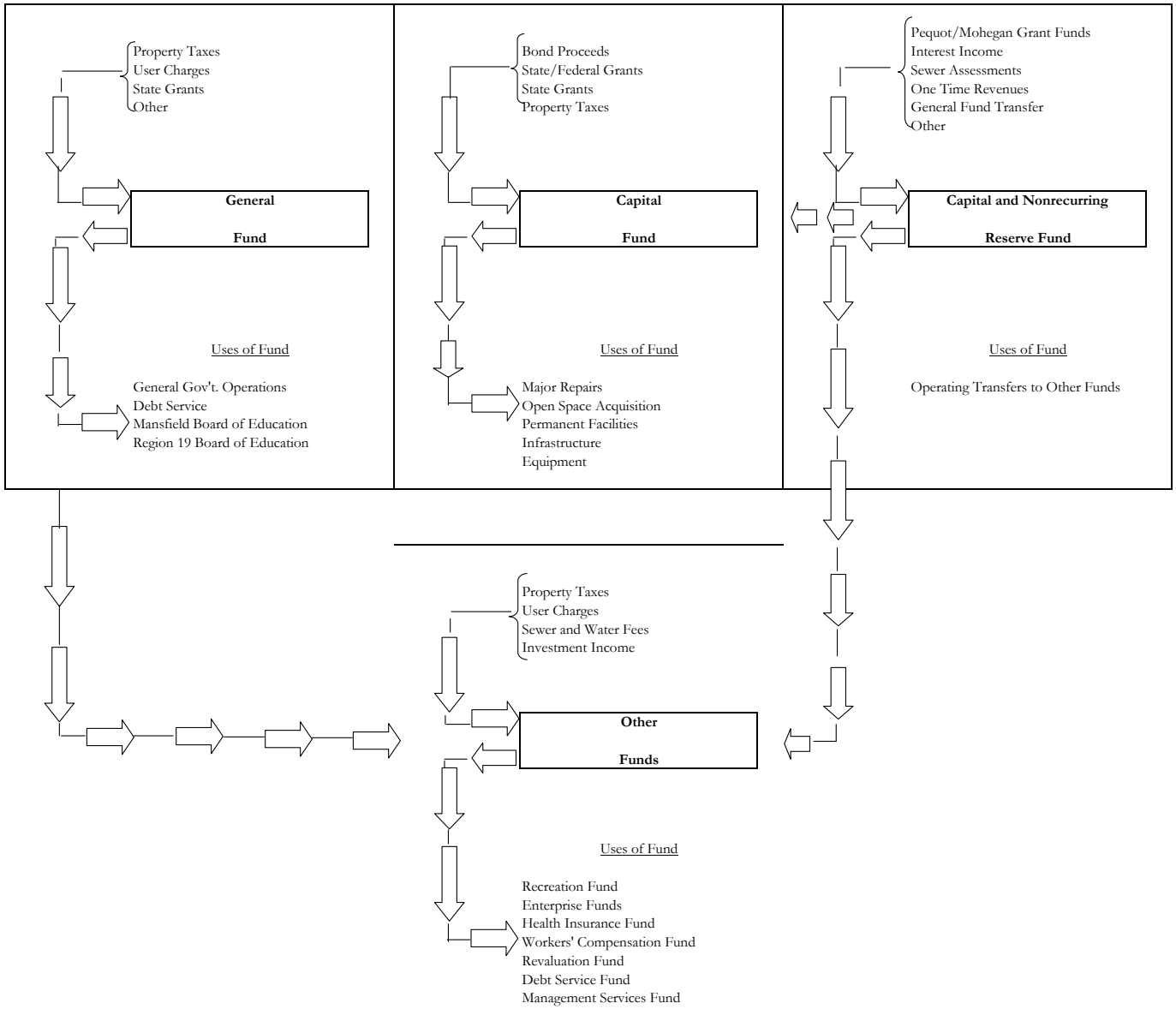
Other Operating Funds

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

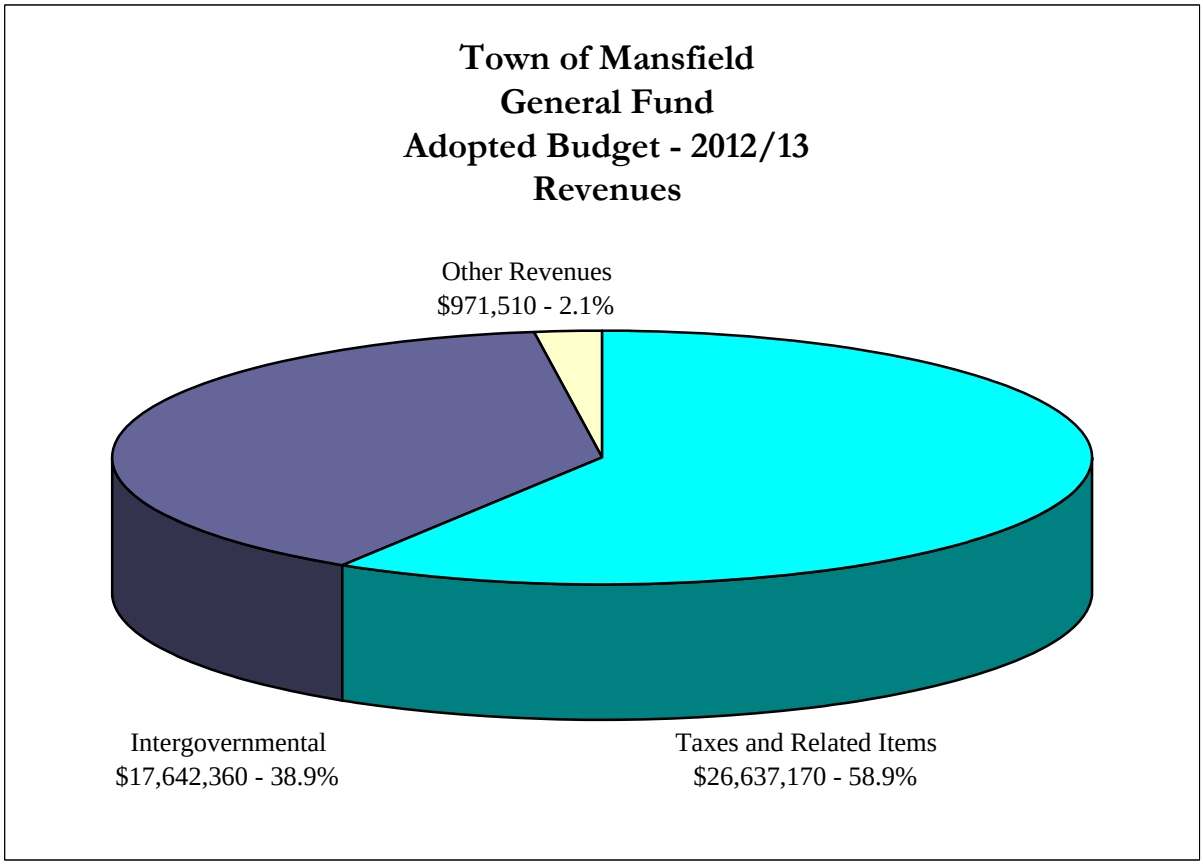


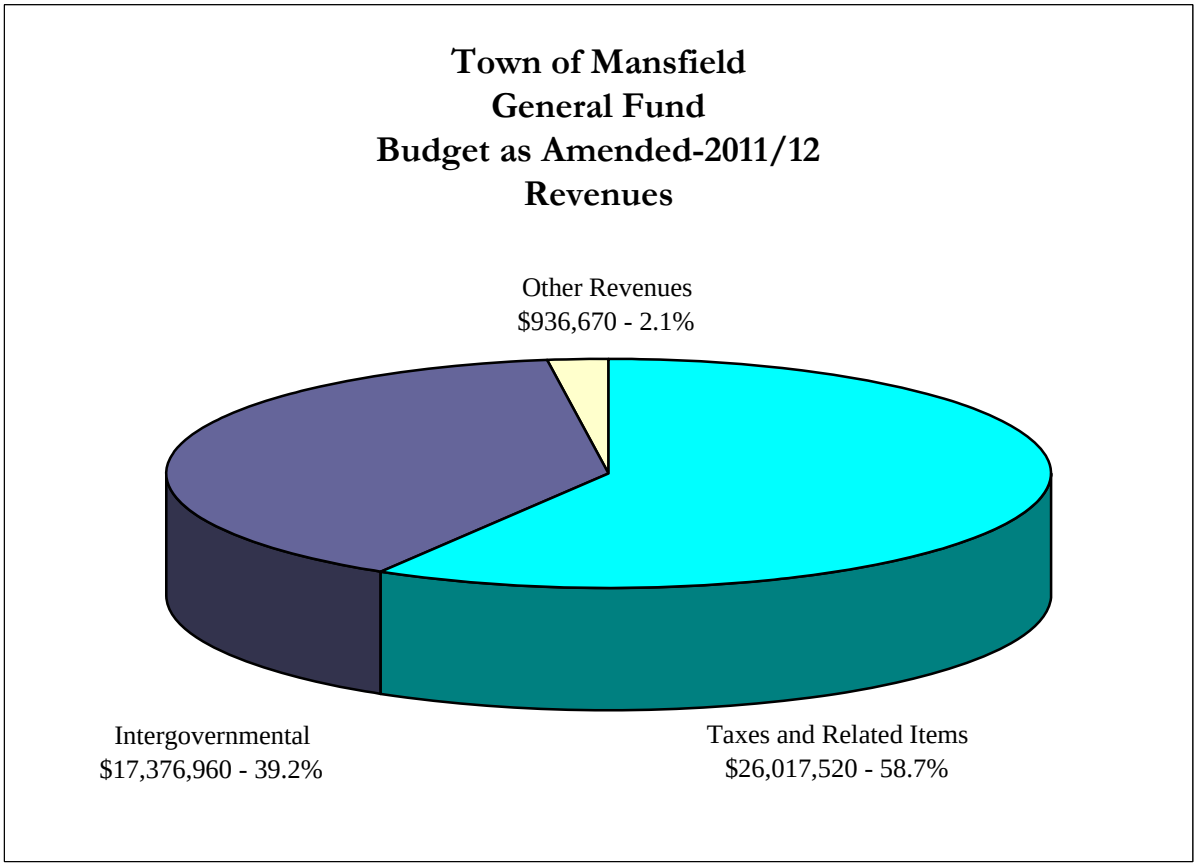
BUDGET REVIEW CALENDAR

FOR BUDGET YEAR 2012-13

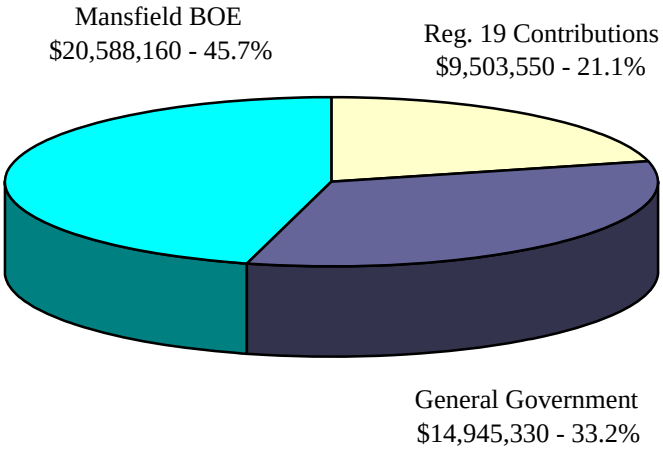
DATE		TIME	ITEM
Mar. 26	Mon	7:30 PM	Budget Presented to Town Council (part of regular Council meeting)
			Council Chambers - Beck Building
			- Introduction to the Budget & Review of Process
Mar. 27	Tue	6:30 PM	Council Budget Workshop - Council Chambers - Beck Building
			- Major Cost Drivers
			- Policy changes & initiatives (Issue Papers)
			- Discussion questions
Mar. 29	Thu	6:30 PM	Council Budget Workshop
			Council Chambers - Beck Building
			- 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
Apr. 5	Thu	7:00 PM	Public Information Session #1 on Mgr's proposed budget -
			Council Chambers - Beck Building
Apr. 9	Mon	6:30 PM	Council Budget Workshop - Q & A Session (in advance of regular Council meeting)
			Council Chambers - Beck Building
			- Operating Transfers to Other Funds
			= Parks & Recreation Fund
			= Debt Service Fund
			= Downtown Partnership
			- Internal Service Funds - Health Ins., 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. 9	Mon	7:30 PM	Public Hearing on Budget (part of regular Council meeting)
			Council Chambers - Audrey P. Beck Municipal Building

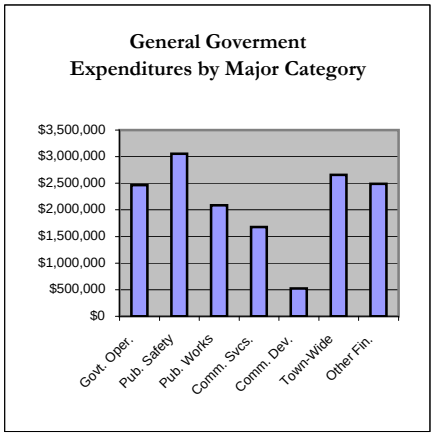
Apr. 10	**Tue**	**6:30 PM**	**Council Budget Workshop - Council Chambers - Beck Building** **- Capital Improvement Program** **- Capital Nonrecurring Fund** **- Solid Waste Fund and Town Aid Road Fund** **- Sewer Funds**
Apr. 11	**Wed**	**6:30 PM**	**Council Budget Workshop** **Board of Education discussion with Board** **Council Chambers - Audrey P. Beck Municipal Building**
Apr. 16- 20			**School Break**
Apr. 23	**Mon**	**6:30 PM**	**Adoption of Budget and Recommended Appropriations** **(in advance of regular Council meeting)** **Council Chambers - Audrey P. Beck Municipal Building**
Apr. 25	**Wed**	**6:30 PM**	**Adoption of Budget and Recommended (if necessary)** **Appropriations** **Location TBD**
Apr. 30	**Mon**	**7:00 PM**	**Public Information Session #2** **Council Chambers - Beck Building**
May 8	**Tue**	**6AM - 8PM**	**Region #19 Budget Referendum** **Held in the towns of Ashford, Mansfield and Willington**
May 8	**Tue**	**7:00 PM**	**Annual Town Meeting** **Mansfield Middle School Auditorium**


Town of Mansfield
General Fund
Adopted Budget - 2012/13
Revenues
Other Revenues
$971,510 - 2.1%
Intergovernmental
$17,642,360 - 38.9%
Taxes and Related Items
$26,637,170 - 58.9%

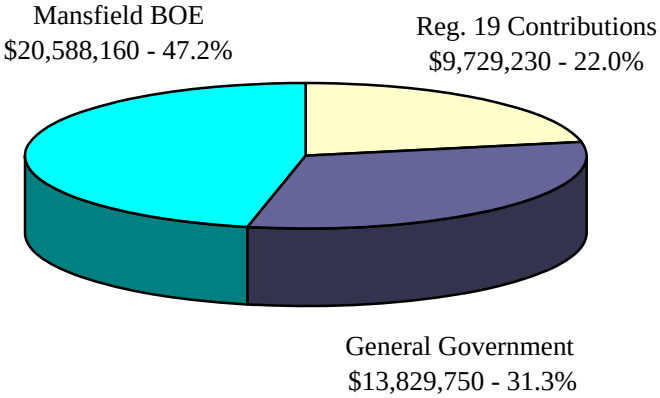

Town of Mansfield
General Fund
Budget as Amended-2011/12
Revenues
Other Revenues
$936,670 - 2.1%
Intergovernmental
$17,376,960 - 39.2%
Taxes and Related Items
$26,017,520 - 58.7%

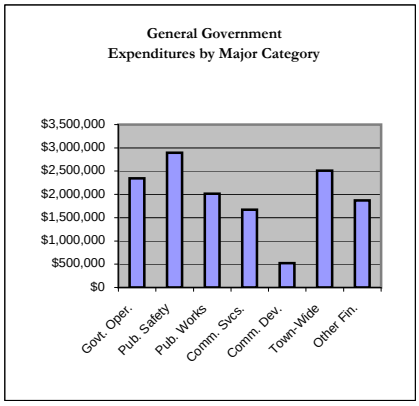
Town of Mansfield
General Fund
Adopted Budget - 2012/13
Expenditures





Town of Mansfield
General Fund
Budget As Amended - 2011/12
Expenditures





TOWN OF MANSFIELD
BUDGET IN BRIEF
BUDGET HIGHLIGHTS
2012/13

- The adopted Town of Mansfield budget for fiscal year 2012/13, including the Mansfield Board of Education, is $35,533,490 a 3.2 percent increase over fiscal year 2011/12.

- The adopted General Government portion of the budget has increased by $1,115,580, from $13,829,750 to $14,945,330, a 8.1 percent increase. Of this increase $538,210 is for an increase for Capital projects and $577,370 in the Operating Budget,

- The adopted Mansfield Board of Education portion of the budget has a zero increase.

- The estimated Region 19 Board of Education proportionate share for the Town of Mansfield $9,503,550, has decreased 2.3 percent.

- The total tax rate needed to fund both the Town of Mansfield budget and the Region 19 budget (Mansfield's General Fund share) is 27.16 mills. The mill rate has increased by .48 mills.

- The impact on the median single family home assessed at $169,080 is $81.

- The taxable Grand List has increased by .76 percent, from $973,722,578 to $981,143,853.

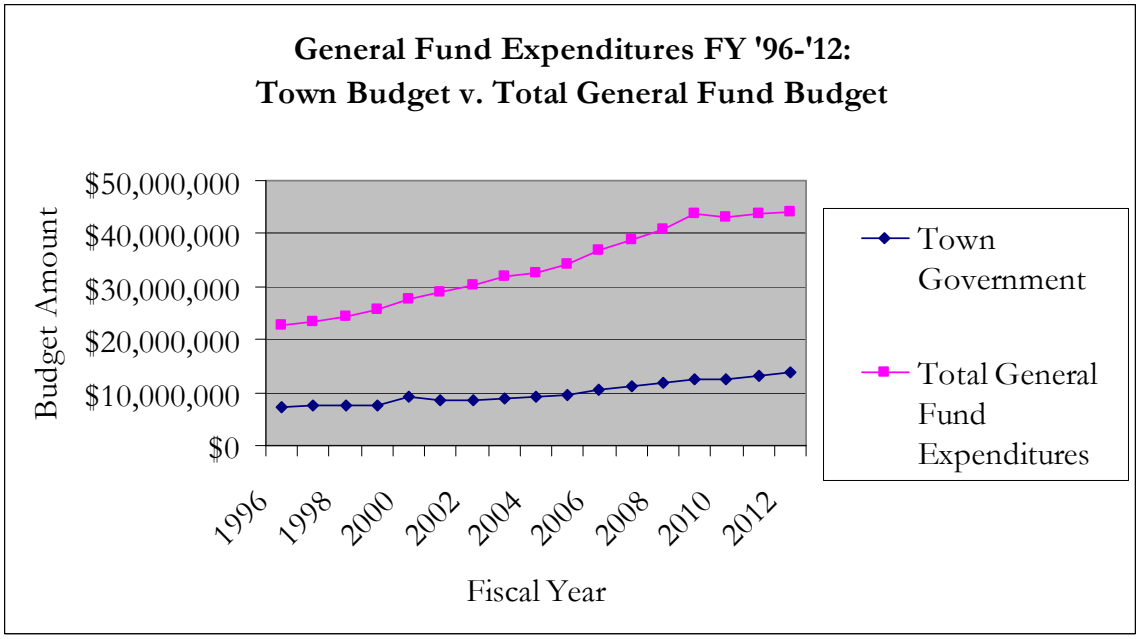
- The combined budget for the Town General Government, Mansfield Board of Education and Contribution to Region 19 is up by 2 percent.

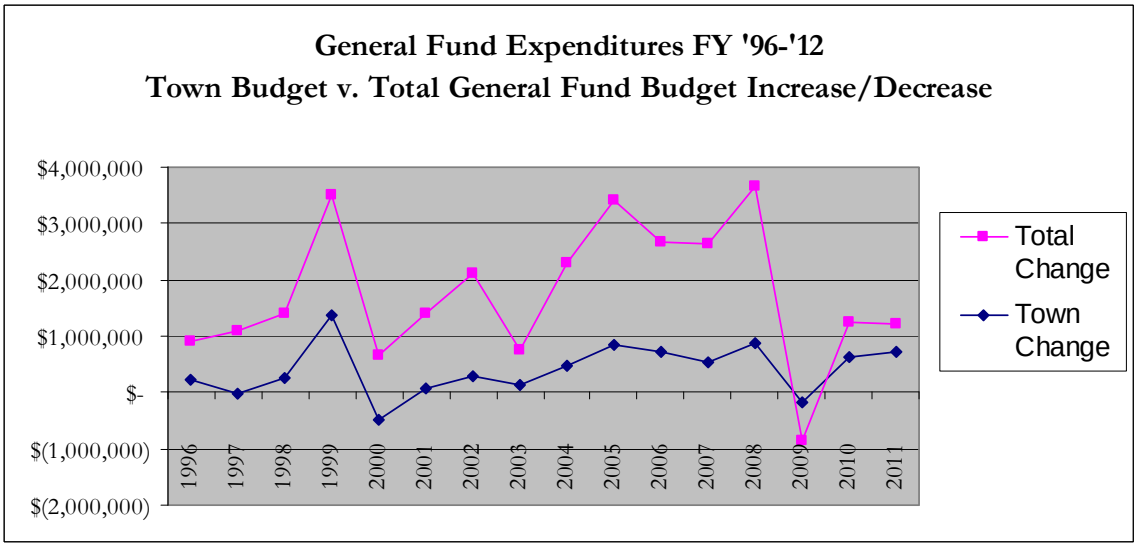
TOWN OF MANSFIELD
BUDGET IN BRIEF
EXPENDITURE BUDGET SUMMARY

	11/12 Adopted as Amended	12/13 Adopted	Increase/Decrease Amount	Increase/Decrease Percentage
TOWN:				
General Government:				
Operating Budget	$ 12,528,750	$ 13,106,120	$ 577,370	4.6%
Capital Contribution	476,000	1,014,210	$ 538,210	113.1%
Debt Contribution - Town	825,000	825,000		
Total	13,829,750	14,945,330	1,115,580	8.1%
Mansfield Board of Ed.	20,588,160	20,588,160		
Total Town of Mansfield	$ 34,417,910	$ 35,533,490	$ 1,115,580	3.2%

	11/12 Adopted as Amended	12/13 Adopted	Increase/Decrease Amount	Increase/Decrease Percentage
RECAP:				
General Fund Contribution - R-19	$ 9,729,230	$ 9,503,550	$ (225,680)	(2.3%)
Net Town Expenditures	34,417,910	35,533,490	1,115,580	3.2%
Total Commitments	$ 44,147,140	$ 45,037,040	$ 889,900	2.0%

TOWN OF MANSFIELD
BUDGET IN BRIEF
EXPENDITURE BUDGET COMPARISON





TOWN OF MANSFIELD
BUDGET IN BRIEF
SUMMARY OF REVENUES
AND EXPENDITURES

2012/13 over 2011/12

	Budget As Amended 11/12	Adopted Budget 12/13	Change	Percentage Change
Revenues:				
Taxes and Related Items	$ 26,017,520	$ 26,637,170	$ 619,650	2.4%
Intergovernmental	17,376,960	17,642,360	265,400	1.5%
Other Revenues	936,670	971,510	34,840	3.7%
Total Revenues	$ 44,331,150	$ 45,251,040	$ 919,890	2.1%
Expenditures:				
General Government	$ 2,345,690	$ 2,465,070	$ 119,380	5.1%
Public Safety	2,893,480	3,055,460	161,980	5.6%
Public Works	2,014,020	2,083,910	69,890	3.5%
Community Services	1,671,205	1,675,370	4,165	0.2%
Community Development	524,265	521,000	(3,265)	(0.6%)
Mansfield Board of Education	20,588,160	20,588,160	-	0.0%
Town-Wide Expenditures	2,508,430	2,655,210	146,780	5.9%
Other Financing Uses	1,872,660	2,489,310	616,650	32.9%
Total Town of Mansfield	34,417,910	35,533,490	1,115,580	3.2%
Contributions to Region 19	9,729,230	9,503,550	(225,680)	(2.3%)
Total General Fund	$ 44,147,140	$ 45,037,040	$ 889,900	2.0%
Net Increase to Fund Balance	$ 184,010	$ 214,000	$ 29,990	

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

	Received 10/11	Adjusted Budget 11/12	% of Total	Adopted 12/13	% of Total
Taxes and Related Items	$ 25,366,648	$ 26,017,520	58.7%	$ 26,637,170	58.9%
Licenses and Permits	371,542	490,370	1.1%	451,590	1.0%
Federal Support	17,363	1,850	0.0%	5,320	0.0%
State Support - Education	8,772,718	10,192,080	23.0%	10,256,920	22.7%
State Support - Gen. Govt.	7,370,539	7,183,030	16.2%	7,380,120	16.3%
Local Support - Gov	14,895	-	0.0%	-	0.0%
Charges for Services	342,400	325,000	0.7%	393,800	0.9%
Fines & Forfeitures	35,147	31,190	0.1%	28,630	0.1%
Miscellaneous	91,476	87,610	0.2%	94,990	0.2%
Operating Transfers In	2,500	2,500	0.0%	2,500	0.0%
	$ 42,385,228	$ 44,331,150	100.0%	$ 45,251,040	100.0%

TOWN OF MANSFIELD
BUDGET IN BRIEF
SIGNIFICANT FEATURES
EXPENDITURES

	Amended Budget 2011/12	Adopted 2012/13	Increase or (Decrease)	%
GENERAL GOVERNMENT	$2,345,690	$2,465,070	$119,380	5.1

The primary drivers of this increase are the cost of energy ($27,300); software support for the Collector's office and the Town Clerk's office ($17,400); additional hours and supplies needed for the Registrar and General Elections for the primaries ($26,060); increase in community events to cover the cost of events held at the Community Center ($10,000); and contractual step increases.

PUBLIC SAFETY	$2,893,480	$3,055,460	$161,980	5.6

The public safety increase is reflective of the addition of a Police Trooper and an increase in billable police overtime ($82,270) offset by revenues to the general fund for services rendered ($65,000); an increase in police uniforms and supplies ($5,890); the addition of a part-time firefighter to reduce overtime expenditures and to support Storrs Center ($31,590); an increase in funding for truck parts and fire and emergency supplies ($25,650); and contracted step increases.

PUBLIC WORKS	$2,014,020	$2,083,910	$69,890	3.5

Road Services reflects an increase of $12,290 for overtime and temporary labor for Storrs Center; Grounds Maintenance reflects the addition of a groundskeeper and additional overtime for Storrs Center and an overall increase in supplies ($34,990); Equipment Maintenance reflects an increase for truck & equip parts ($10,000); Engineering reflects the reinstatement of hours for the engineering intern and for clerical support ($15,000).

COMMUNITY SERVICES	$1,671,205	$1,675,370	$4,165	0.2

The primary driver for the increase in Community Services is additional funding for the School Readiness Coordinator ($5,000) per the Graustein grant agreement.

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

	Amended Budget 2011/12	Adopted 2012/13	Increase or (Decrease)	%
COMMUNITY DEVELOPMENT	$524,265	$521,000	($3,265)	(0.6)

Community Development reflects a decrease due to grant support for salaries.

TOWN-WIDE EXPENDITURES	$2,508,430	$2,655,210	$146,780	5.9

The primary drivers of this increase are: Salary related benefits offset by a decrease in the cost of medical insurance ($23,810); Increase in Contingency to fund unsettled and re-opened contracts.

OPERATING TRANSFERS OUT	$1,872,660	$2,489,310	$616,650	32.9

The primary increase here is for Capital Projects (including the Storrs Center Reserve) of $538,210; an increase in the transfer to Parks & Recreation reflecting the move of funding from the CNR Fund to the General Fund for bi-centennial pond and the teen center of $50,000; and an increase in our Post Employment liability funding of $20,900 per our actuarial valuation.

MANSFIELD BOARD OF EDUCATION	$20,588,160	$20,588,160		0.00

The Mansfield Board of Education budget reflects a zero increase for the fourth year in a row.

TOWN OF MANSFIELD
BUDGET IN BRIEF
GRAND LIST COMPARISON FOR
FISCAL YEAR 2012/13

	Net Abstract 10/1/2010	Net Abstract * 10/1/2011	Change	% Change
Real Estate	$ 870,355,460	$ 873,391,640	$ 3,036,180	0.35%
Personal Property	33,368,052	33,782,883	414,831	1.24%
Motor Vehicles	69,999,066	73,969,330	3,970,264	5.67%
Grand Totals	$973,722,578	$981,143,853	$7,421,275	0.76%

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

	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	$ 968,670,393	$ 975,877,153	$ 7,206,760	0.74%

TOWN OF MANSFIELD
ESTIMATED TAX WARRANT AND LEVY
2012/13

Amount to Raise by Taxation		Dollars	Equivalent Mill Rate
1. Proposed Budget			
Mansfield School Board	20,588,160		
Town General Government	14,945,330		
Total Town	35,533,490		
Region 19 General Fund Contribution	9,503,550	45,037,040	45.90
2. Plus: Fund Balance Reserve		214,000	0.22
3. Less:			
Tax Related Items	485,000		
Municipal Tax Increase			
Non-Tax Revenues	18,613,870		
App. Of Fund Balance	0	19,098,870	19.47
Amount to Raise by Taxes (current levy)		$26,152,170	26.65

Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	$26,152,170	26.65
2. Reserve for Uncollected Taxes	458,200	0.47
3. Elderly Programs	34,300	0.03
Tax Warrant	$26,644,670	27.16

Mill Rate Computation

1. Tax Warrant	26,644,670		
----------	----------	=	27.16
2. Taxable Grand List	981,143,853		
Proposed Mill Rate	27.16		
Current Mill Rate	26.68		
Increase (Decrease)	0.48		
Percent Increase (Decrease)	1.79%		

Town of Mansfield
General Fund

Preliminary Schedule of Estimated Changes in Fund Balance - Legal Basis

For the Year Ended June 30, 2012

Designated for 2011/2012 Budget						
Undesignated						$ 2,070,077
Fund Balance, July 1, 2011						$2,070,077
	Original Budget	Amendment	Final Budget	Estimated Actual	Budget Comparison	
Total revenues and transfers in	$ 44,331,150	$ -	$ 44,331,150	$ 44,431,220	$ (100,070)	
Appropriation of fund balance						
Total appropriation, transfers in	44,331,150	-	44,331,150	44,431,220	(100,070)	
Total expenditures and transfers out:						
Town	13,829,750		13,829,750	13,829,750	-	
Mansfield Board of Education	20,572,170	15,990	20,588,160	20,588,160	-	
Contribution to Region #19 Board of Ed	9,729,230		9,729,230	9,729,230	-	
Total expenditures	44,131,150	15,990	44,147,140	44,147,140	-	
Results from budgetary operations	$ 200,000	$ (15,990)	$ 184,010	$ 284,080	$ 284,080	284,080
Fund balance, June 30, 2012						$ 2,354,157
Fund balance:						
Unreserved:						
Designated for 2012/13 budget						
Undesignated						2,354,157
						2,354,157

BUDGET IN BRIEF
TOWN OF MANSFIELD, CONNECTICUT
FISCAL YEAR 2012/2013 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	$ 26,686,470											$26,686,470
Intergovernmental	17,642,360	464,759	208,125	212,000		524,060		383,530			224,210	19,659,044
Investment Income									10,000		1,000	11,000
Charges for Services	393,800	909,700				172,900				1,261,110	2,590,730	5,328,240
Other Local Revenues	575,210			333,000	1,793,790				22,200		227,600	2,951,800
Bonds & Lease Purchase Premium Income											7,732,450	7,732,450
TOTAL REVENUES	45,297,840	1,374,459	208,125	545,000	1,793,790	696,960		383,530	32,200	1,261,110	10,775,990	62,369,004
OTHER RESOURCES:												
Operating Transfers In	2,500			1,014,210	446,700		825,000	1,352,310			198,000	3,838,720
TOTAL REVENUES AND OTHER SOURCES	45,300,340	1,374,459	208,125	1,559,210	2,240,490	696,960	825,000	1,735,840	32,200	1,261,110	10,973,990	66,207,724
EXPENDITURES:												
Government Operations	2,465,070							255,000				2,720,070
Public Safety	3,055,460							320,000				3,375,460
Public Works	2,083,910		212,400					760,000		1,389,710		4,446,020
Community Services	1,675,370	1,370,718			2,223,010	712,375		98,100	38,500			6,118,073
Community Development	521,000							302,740				823,740
Town-Wide Expenditures	2,655,210										11,295,223	13,950,433
Education	30,141,010											30,141,010
Debt Service							876,997					876,997
TOTAL EXPENDITURES	42,597,030	1,370,718	212,400		2,223,010	712,375	876,997	1,735,840	38,500	1,389,710	11,295,223	62,451,803
OTHER USES:												
Operating Transfers Out	2,489,310			1,562,210		2,000						4,053,520
TOTAL EXPENDITURES AND OTHER USES	45,086,340	1,370,718	212,400	1,562,210	2,223,010	714,375	876,997	1,735,840	38,500	1,389,710	11,295,223	66,505,323
Excess/(Deficiency) - Revenues and Other Resources Over Expenditures and Other Uses	214,000	3,741	(4,275)	(3,000)	17,480	(17,415)	(51,997)		(6,300)	(128,600)	(321,233)	(297,599)
Fund Balance, July 1	2,070,077	240,701	83,887	34,546	88,467	307,950	130,145	698,384	294,250	966,291	5,782,630	10,697,328
Fund Balance, June 30	$2,284,077	$244,442	$79,612	$31,546	$105,947	$290,535	$78,148	$698,384	$287,950	$837,691	$5,461,397	10,399,729
Retained Earnings										837,691	5,461,397	6,299,088
Fund Balance:												
Reserved for Perpetual Care									287,950			287,950
Reserved for Future Claims Design for Specific Projects								698,384				698,384
Available for Appropriation	2,284,077	244,442	79,612	31,546	105,947	290,535	78,148					3,114,307
Total Retained Earnings and Fund Balance, June 30	$2,284,077	$244,442	$79,612	$31,546	$105,947	$290,535	$78,148	$698,384	$287,950	$837,691	$5,461,397	10,399,729

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

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REVENUE SUMMARIES

Town of Mansfield
Revenue Budget Summary by Activity

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
111 General Fund - Town					
100 General Government					
15100 Town Clerk	$ 188,577	$ 283,800	$ 283,800	$ 241,900	$ 241,900
16200 Accounting & Disbursements	7,471,641	7,263,120	7,263,120	7,392,120	7,473,680
16300 Revenue Collections	25,406,607	26,039,970	26,039,970	25,967,670	26,656,320
16402 Property Assessment	60,143	71,650	71,650	73,040	62,140
16600 Information Technology	2,500	2,500	2,500	2,500	2,500
30900 Facilities Management	6,490	5,090	5,090	12,970	12,470
Total 100 General Government	33,135,958	33,666,130	33,666,130	33,690,200	34,449,010
200 Public Safety					
21100 Police Supervision	8,335	2,000	2,000	67,000	
21200 Police Services	22,177	22,800	22,800	22,810	90,650
21300 Animal Control	3,958	3,420	3,420	2,420	1,920
22101 Fire Marshal	25,848	20,120	20,120	16,240	16,240
23100 Emergency Management	12,311	13,000	13,000	14,500	14,500
Total 200 Public Safety	72,629	61,340	61,340	122,970	123,310
300 Public Works					
30100 Public Works Administration	860	1,300	1,300	950	950
30400 Grounds Maintenance	91,290	88,160	88,160	84,400	86,740
30600 Equipment Maintenance	3,243	2,500	2,500	2,500	2,500
Total 300 Public Works	95,393	91,960	91,960	87,850	90,190
400 Community Services					
42100 Human Services Administration	3,441			1,890	3,470
43100 Library Services Admin	36,436	34,300	34,300	32,800	32,800
Total Community Services	39,877	34,300	34,300	34,690	36,270
500 Community Development					
30800 Building Inspection	129,565	161,030	161,030	176,530	176,530
30810 Housing Inspection	104,107	93,010	93,010	98,810	91,510
51100 Planning Administration	34,981	31,300	31,300	28,090	27,300
Total 500 Community Developmen	268,653	285,340	285,340	303,430	295,340
600 Education					
60001 Education	8,772,718	10,192,080	10,192,080	10,192,080	10,256,920
Total 600 Education	8,772,718	10,192,080	10,192,080	10,192,080	10,256,920
900 Other Financing					
91000 Other Financing Sources					
Total 900 Other Financing	-	-	-	-	-
Total 111 General Fund- Town	**$42,385,228**	**$44,331,150**	**$44,331,150**	**$44,431,220**	**$45,251,040**

Town of Mansfield
Revenue Summary by Object

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	401 Taxes and Related Items					
40101	Current Year Levy	24,464,125	25,507,520	25,507,520	25,507,520	25,985,170
40102	Prior Year Levy	458,754	200,000	200,000	135,000	175,000
40103	Interest & Lien Fees	254,652	135,000	135,000	125,000	135,000
40104	Motor Vehicle Supplement	168,071	165,000	165,000	165,000	165,000
40105	Susp. Coll. Taxes - Trnsc.	9,772	6,000	6,000	9,000	6,000
40106	Susp. Coll. Int. - Trnsc.	11,259	4,000	4,000	7,000	4,000
40108	Motor Vehicle Penalty	15				
40110	Current Yr Levy- Storrs Ctr					488,000
40111	CY Levy-Storrs Ctr-Abatement					(321,000)
	Total 401 Taxes and Related	25,366,648	26,017,520	26,017,520	25,948,520,	26,637,170

This section contains revenues received from taxes paid by citizens on real estate, personal property and automobiles. Interest and lien fees are payments received on delinquent accounts. Motor vehicle supplements are taxes received on automobiles purchased after the tax preparation date. The addition of two line items for the current levy and tax abatement specific to the development of Storrs Center has been added for transparency and information. The $25,000 projected reduction in prior year levy collections is reflective of a tax sale in FY 2010/11 which yielded over $458,000 in prior year tax collections.

Town of Mansfield

The adopted Town of Mansfield's net general fund expenditures for fiscal year 12/13 totals $35,533,490 of that amount, $16,648,620 would come from the current tax levy, $485,000 from tax related items as listed above and $18,399,870 from non-tax revenues. The estimated tax warrant and levy for Town expenditures is calculated as follows:

TOWN OF MANSFIELD
MANSFIELD BOARD OF EDUCATION
2012/13

Amount to Raise by Taxation		Dollars	Equivalent Mill Rate
1. Proposed Budget			
Mansfield School Board	$ 20,588,160		
Town	14,945,330	35,533,490	36.22
2. Plus: Fund Balance Reserve		214,000	.22
3. Less:			
Tax Related Items	485,000		
Non-Tax Revenues	18,613,870		
App. of Fund Balance	0		
Amount to Raise by Taxes (current levy)		19,098,870	19.47
		$16,648,620	16.97
Tax Warrant Computation			
1. Amount to Raise by Taxes (current levy)		16,648,620	16.97
2. Reserve for Uncollected Taxes		458,200	.47
3. Elderly Programs		34,300	.03
Tax Warrant		$17,141,120	17.47
Mill Rate Computation			
1. Tax Warrant	17,141,120		
2. Taxable Grand List	981,143,853	= 17.47	

Region 19

The adopted proportionate share of Region 19 school expenditures to be raised by taxes from the Town of Mansfield is estimated to be $9,552,850.

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

2012/13

Amount to Raise by Taxation	Dollars	Equivalent Mill Rate
1. Adopted Proportionate Share		
Region 19 School Board	9,503,550	9.69
Amount to Raise by Taxes (current levy)	9,503,550	9.69

Tax Warrant Computation

1. Amount to Raise by Taxes (current levy)	9,503,550	9.69
2. Adjustments		
Tax Warrant	9,503,550	9.69

Mill Rate Computation

1. Tax Warrant	9,503,550		
----------	----------	=	9.69
2. Taxable Grand List	981,143,853		

Town of Mansfield
Revenue Summary by Object

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	402 Licenses and Permits					
40201	Misc Licenses & Permits	2,467	2,520	2,520	2,640	2,640
40202	Sport Licenses	302	500	500	400	400
40203	Dog Licenses	8,084	8,000	8,000	8,000	8,000
40204	Conveyance Tax	100,231	200,000	200,000	150,000	150,000
40205	Vacant Property Reg	600	300	300		
40210	Subdivision Permits	3,250	4,000	4,000	1,480	2,000
40211	Zoning/Special Permits	27,195	18,000	18,000	19,980	18,000
40212	Zba Applications	1,200	4,000	4,000	2,220	2,000
40214	Iwa Permits	2,765	5,000	5,000	4,010	5,000
40224	Road Permits	700	1,250	1,250	500	750
40230	Building Permits	125,886	160,000	160,000	175,000	175,000
40231	Adm Cost Reimb-permits	242	100	100	240	100
40232	Housing Code Permits	97,050	86,000	86,000	86,000	86,000
40233	Housing Code Penalties		100	100	6,000	1,100
40234	Landlord Registrations	1,570	600	600	600	600
	Total 402 Licenses	371,542	490,370	490,370	457,070	451,590

Conveyance taxes and building fees are the two largest items in this category. Based on the current year, the fiscal year 12/13 budget reflects a decrease in real estate sales and a fairly significant reduction in new construction for an estimated decrease in conveyance tax revenue of $50,000.

Town of Mansfield
Revenue Summary by Object

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	404 Fed. Support Gov					
40352	Payment In Lieu Of Taxes	13,922	1,850	1,850	3,740	1,850
40357	Social Serv Block Grant	3,441				3,470
	Total 04 Fed. Support-Gov	17,363	1,850	1,850	3,740	5,320

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.

Town of Mansfield
Revenue Summary by Object

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	405 State Support Education					
40401	Education Cost Sharing Grant	8,637,361	10,070,680	10,070,680	10,070,680	10,152,380
40402	School Transportation	135,357	121,400	121,400	121,400	104,540
	Total 405 State Support - Ed	8,772,718	10,192,080	10,192,080	10,192,080	10,256,920

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. The State estimate for FY 2012/13 reflects an increase of $81,700 from the current year budget. This is reflective of an increase in funding for the program at the State level. The School Transportation Grant is a reimbursable grant based upon prior year school transportation costs. The State provides for a 55% reimbursement, however this grant has been capped at approximately 32% of our entitlement for 2011/12 and reflects a decrease of $16,860 over the current year.

Town of Mansfield
Revenue Summary by Object

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	406 State Support Gov					
40451	PILOT - State Property	7,265,843	7,056,130	7,056,130	7,056,130	7,047,420
40454	Circuit Crt-parking Fines	635	1,000	1,000	810	810
40455	Circuit Breaker	43,439	50,140	50,140	51,770	50,140
40456	Tax Relief For Elderly	2,000	2,000	2,000	2,000	2,000
40457	Library - Connecticard/ill	19,942	15,000	15,000	15,000	15,000
40458	Library - Basic Grant		2,300	2,300	2,300	2,300
40459	Tax Credit New Mfg Equipment	5,502	9,510	9,510	9,510	
40460	Boat Reimbursement	2,026	2,500	2,500	2,500	2,500
40462	Disability Exempt Reimb	1,337	1,200	1,200	1,200	1,200
40465	Emerg Mgmt Performance Grant	12,311	13,000	13,000	14,500	14,500
40469	Veterans Reimb	7,746	7,750	7,750	7,510	7,750
40470	State Revenue Sharing				129,000	214,000
40494	Judicial Revenue Distribution	9,758	9,000	9,000	9,000	9,000
40496	PILOT- Holinko Estates		13,500	13,500	13,500	13,500
40551	PILOT- Senior Housing	14,895				
	Total 406 State Support- Gov	7,385,434	7,183,030	7,183,030	7,314,730	7,380,120

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 slight decrease next year of $8,710.

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 slight decrease over current year estimates.

The State Revenue Sharing program went into effect for FY 2011/12 and provides for municipalities to share in the State sales tax (0.1%), and provides an increase in the conveyance tax from 0.25 to 0.50 percent. Due to the uncertainty of this grant, it was not included in the adopted FY 2011/12 budget but is now included as an estimated receipt for the current year. This grant is included at State estimates for FY 2012/13.

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 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	409 Charge for Services					
40605	Region 19 Financial Services	87,530	88,840	88,840	88,840	91,680
40606	Health District Services	19,720	22,150	22,150	22,150	24,580
40610	Recording	54,744	55,000	55,000	60,000	60,000
40611	Copies Of Records	13,368	11,400	11,400	12,400	12,400
40612	Vital Statistics	10,984	8,500	8,500	11,000	11,000
40613	Sale Of Maps/Regulations	159	100	100	100	100
40620	Police Service	8,335	2,000	2,000	67,000	67,800
40622	Redemption/Release Fees	1,725	2,500	2,500	1,500	1,000
40625	Animal Adoption Fees	900	900	900	900	900
40641	Fines for Overdue Materials	16,494	17,000	17,000	15,500	15,500
40644	Parking Plan Review Fee	4,770	5,700	5,700	5,600	3,200
40650	Blue Prints	160	50	50	450	200
40656	Reg Dist 19 Grounds Maintenance	77,350	73,480	73,480	69,720	71,880
40663	Zoning Regulations	329	200	200	160	200
40671	Day Care Grounds Maintenance	11,240	11,980	11,980	11,980	12,160
40672	Building Services- Willington	3,040				
40674	Charge for Services	3,243	2,500	2,500	2,500	2,500
40678	Celeron Sq Assoc Bikepath Main	2,700	2,700	2,700	2,700	2,700
40684	Cash Overage/Shortage	1				
40699	Fire Safety Code Fees	25,608	20,000	20,000	16,000	16,000
	Total 409 Charge for Services	342,400	325,000	325,000	388,500	393,800

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. It reflects an increase of $65,800. For the past several years, the State has coordinated and processed this private duty for our State Troopers. However this responsibility has been turned back over to the Town for processing and is therefore reflected in the budget. Finally, the Town is also providing grounds maintenance services to the Discovery Depot Child Care Center. The Center is located in a rent free Town owned building. Other changes in budgeted revenues are reflective of demand for services.

Town of Mansfield
Revenue Summary by Object

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	410 Fines and Forfeitures					
40702	Parking Tickets – Town	11,760	7,800	7,800	4,500	4,500
40710	Building Fines	510	1,000	1,000	1,500	1,500
40711	Landlord Registration Penalty	250	90	90	90	90
40713	Nuisance Ordinance				11,000	11,000
40715	Ordinance Violation Penalty	450	500	500	680	680
40716	Noise Ordinance Violation	1,892	1,300	1,300	300	300
40717	Possession Alcohol Ordinance	6,500	8,500	8,500	4,400	4,440
40718	Open Liquor Container Ordinance	13,785	12,000	12,000	6,120	6,120
	Total 410 Fines and Forfeitures	35,147	31,190	31,190	28,590	28,630

Parking ticket revenue is received for illegally parked vehicles. Speeding fines revert to the State. New ordinance violation penalties are included. Revenues are anticipated in the amount of $11,000 from the Town's Nuisance Ordinance, adopted in July, 2011. Anticipated reductions in the Possession of Alcohol Ordinance and Open Liquor Container Ordinance are reflective of decreased party activity related to UConn's Spring Weekend.

Town of Mansfield
Revenue Summary by Object

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	411 Miscellaneous					
40804	Rent - Historical Soc	3,300	2,000	2,000	2,500	2,000
40807	Rent - Town Hall	400	200	200	7,580	7,580
40808	Rent - Senior Center		100	100	100	100
40817	Telecom Services Payment	55,794	55,000	55,000	55,000	55,000
40820	Interest Income	28,090	25,000	25,000	25,000	25,000
40824	Sale Of Supplies	24	20	20	20	20
40825	Rent – R19 Maintenance	2,790	2,790	2,790	2,790	2,790
40830	Contributions	1,309				
40890	Other	(231)	2,500	2,500	2,500	2,500
	Total 411 Miscellaneous	91,476	87,610	87,610	95,490	94,990

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 2012/13 we have anticipated interest income of $25,000.

Town of Mansfield
Revenue Summary by Object

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	412 Operating Transfers In					
40928	School Cafeteria	2,500	2,500	2,500	2,500	2,500
	Total 412 Operating Transfers In	2,500	2,500	2,500	2,500	2,500

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 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
General Fund - Town					
10000 General Government	2,255,780	2,337,720	2,345,690	2,329,490	2,465,070
20000 Public Safety	2,872,456	2,886,620	2,893,480	2,988,457	3,055,460
30000 Public Works	1,952,449	2,009,260	2,014,020	2,014,365	2,083,910
40000 Community Services	1,573,732	1,655,545	1,671,205	1,658,155	1,675,370
50000 Community Development	483,161	491,165	524,265	524,705	521,000
60000 Education- MBOE	19,203,393	20,572,170	20,588,160	20,556,345	20,588,160
70000 Town-Wide Expenditures	2,303,028	2,576,780	2,508,430	2,441,895	2,655,210
90000 Other Financing	1,668,260	1,872,660	1,872,660	1,872,660	2,489,310
TOTAL General Fund - Town	$32,312,259	$34,401,920	$34,417,910	$34,386,072	$35,533,490

Town of Mansfield
Expenditure Budget Summary by Activity

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
111 General Fund - Town					
100 General Government					
11100 Legislative	$ 78,686	$ 75,690	$ 75,690	$ 72,000	$ 88,680
12100 Municipal Management	197,788	191,700	196,890	196,920	198,300
12200 Human Resources	131,491	126,620	129,030	129,030	134,180
13100 Town Attorney	23,335	42,500	42,500	42,500	42,500
13200 Probate	6,695	4,300	4,300	4,300	3,920
14200 Registrars	48,732	63,700	53,760	53,710	65,920
15100 Town Clerk	195,541	200,020	201,790	203,450	217,170
15200 General Elections	22,137	22,800	22,800	20,850	36,700
16100 Finance Administration	51,288	51,010	52,180	52,470	116,560
16200 Accounting & Disbursements	229,329	220,085	227,615	228,315	168,390
16300 Revenue Collections	138,472	148,540	145,040	145,850	155,740
16402 Property Assessment	189,819	209,015	209,015	209,015	213,440
16510 Central Copying	37,289	39,000	39,000	39,000	39,000
16511 Central Services	25,721	34,000	34,000	34,000	34,000
16600 Information Technology	11,800	10,500	10,500	10,500	10,820
30900 Facilities Management	867,657	898,240	901,580	887,580	939,750
Total 100 General Government	2,255,780	2,337,720	2,345,690	2,329,490	2,465,070
200 Public Safety					
21200 Police Services	921,410	994,620	994,620	1,000,042	1,083,310
21300 Animal Control	91,019	92,980	92,980	93,480	92,220
22101 Fire Marshal	130,562	136,130	137,490	137,565	140,860
22155 Fire & Emerg Services Admin	208,283	210,380	212,740	208,120	216,590
22160 Fire & Emergency Services	1,476,957	1,402,370	1,404,880	1,498,260	1,470,810
23100 Emergency Management	44,225	50,140	50,770	50,990	51,670
Total 200 Public Safety	2,872,456	2,886,620	2,893,480	2,988,457	3,055,460
300 Public Works					
30100 Public Works Administration	101,494	102,500	105,220	106,070	82,240
30200 Supervision & Operations	87,291	93,120	95,160	91,765	119,180
30300 Road Services	663,095	685,620	685,620	683,650	696,080
30400 Grounds Maintenance	335,669	355,970	355,970	352,540	392,310
30600 Equipment Maintenance	594,655	591,000	591,000	601,990	601,380
30700 Engineering	170,245	181,050	181,050	178,350	192,720
Total 300 Public Works	1,952,449	2,009,260	2,014,020	2,014,365	2,083,910

Town of Mansfield
Expenditure Budget Summary by Activity

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
400 Community Services					
42100 Human Services Administration	318,025	328,910	331,160	331,160	336,670
42202 Mansfield Challenge - Winter	2,133				
42204 Youth Employment - Middle Sch	2,072	2,000	2,000	2,000	2,000
42210 Youth Services	153,122	165,970	165,970	163,970	172,050
42300 Senior Services	178,428	199,250	199,370	199,370	206,470
43100 Library Services Admin	624,219	641,475	654,765	643,715	654,840
45000 Contributions To Area Agency	295,733	317,940	317,940	317,940	303,340
Total 400 Community Services	1,573,732	1,655,545	1,671,205	1,658,155	1,675,370
500 Community Development					
30800 Building Inspection	143,169	163,680	170,510	173,910	170,470
30810 Housing Inspection	103,902	106,625	108,485	106,095	107,350
51100 Planning Administration	224,496	208,580	232,990	233,235	228,680
52100 Planning/Zoning Inland/Wetlnd	8,817	7,530	7,530	6,715	8,100
58000 Boards and Commissions	2,777	4,750	4,750	4,750	6,400
Total 500 Community Development	483,161	491,165	524,265	524,705	521,000
700 Town-Wide Expenditures					
71000 Employee Benefits	2,184,057	2,329,430	2,329,430	2,315,925	2,353,240
72000 Insurance	118,971	126,470	126,470	125,970	126,970
73000 Contingency		120,880	52,530		175,000
Total 700 Town-Wide Expenditures	2,303,028	2,576,780	2,508,430	2,441,895	2,655,210
900 Other Financing					
92000 Other Financing Uses	1,668,260	1,872,660	1,872,660	1,872,660	2,489,310
Total 900 Other Financing Uses	1,668,260	1,872,660	1,872,660	1,872,660	2,489,310
Total 111 General Fund - Town	$13,108,866	$13,829,750	$13,829,750	$13,829,727	$14,945,330

Town of Mansfield
Expenditure Budget Summary by Object

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
111 General Fund - Town					
51016 SRL Grant Deduction	$ (6,574)				
51029 TVCCA Senior Service Deductio	(16,345)	(16,340)	(16,340)	(16,340)	(16,340)
51027 Youth Service Bureau-Deduction	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)
51036 Storrs Center Project Deduction	(33,425)	(65,700)	(66,860)	(89,480)	
51046 Ambulance Services Fund Deduction				(9,720)	(25,560)
51047 Hud Grant Deduction					(31,220)
51048 State Grant Deduction				(10,150)	(4,000)
51049 Small Cities/Prog Income Deduction					(5,000)
51405 Town Aid Deduction	(56,200)	(56,200)	(56,200)	(56,200)	(56,200)
Total Salary Reductions	(115,124)	(140,820)	(141,980)	(184,470)	(140,900)
511 Noncertif.					
51103 Maintenance Personnel	173,727	177,500	178,580	178,580	186,790
51113 Substitutes - Maintenance Per	2,227	1,200	1,200	1,200	1,200
51117 Temporary	395				
51120 Overtime - Straight Time	(282)	2,300	2,300	2,300	2,300
51121 Overtime - Double Time	54	1,000	1,000	1,000	1,000
51122 Overtime - Time And One Half	7,550	14,000	14,000	14,000	14,000
Total 511 Noncertif.	183,671	196,000	197,080	197,080	205,290
517 Salaries and Wages					
51201 Regular Payroll - CSEA	1,526,545	1,556,840	1,578,450	1,578,450	1,581,020
51202 Part-time (B) - CSEA	88,977	97,950	102,260	102,260	94,640
51203 Parttime NB CSEA	25,268	24,350	24,350	30,700	
51204 Overtime - 1-1/2 Time - CSEA	1,590	2,290	2,290	2,330	2,290
51205 Overtime - Straight Time-CSEA	3,835	12,030	16,230	14,000	15,000
51206 Overtime- Straight				2,500	
51302 Part-time (nb)	42,860	50,910	50,910	36,000	51,300
51303 Overtime - Time And One Half	386	500	500	500	500
51305 Reimbursable Overtime	3,990	2,000			
51311 Resident State Trooper Overtime		40,000			
51401 Regular	964,968	997,780	997,780	997,780	1,019,220
51402 Overtime - Time And One Half	79,605	80,480	80,480	80,480	88,940
51501 Regular	736,210	750,160	752,670	742,670	759,870
51503 Part-time	228,012	215,560	215,560	243,560	247,150
51504 Training Salaries	31,998	20,000	20,000	26,000	20,000
51505 Overtime - Time And One Half	196,437	131,650	131,650	158,650	131,650
51508 Volunteer Incentive Program	42,337	44,500	44,500	44,500	46,950
51601 Regular Payroll	1,525,156	1,612,330	1,669,330	1,668,700	1,694,300
51602 Part-time (B)	85,786	64,920	66,370	66,370	70,690
51603 Temporary	52,748	42,200	54,910	80,760	51,400
51604 Elected Officials	45,706	58,240	48,300	48,300	60,510
51605 Part-time (NB)	131,810	131,720	106,300	112,220	151,090
Total 517 Salaries and Wages	5,814,224	5,936,410	5,962,840	6,036,730	6,086,520

Town of Mansfield
Expenditure Budget Summary by Object

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
520 Benefits					
52001 Social Security	349,161	352,500	352,500	354,270	363,840
52002 Workers Compensation	285,000	296,500	296,500	296,500	298,000
52003 MERS	450,865	549,000	549,000	553,200	591,370
52004 MERS/Adjustments	571	600	600	600	600
52005 Unemployment Compensation	28,519	25,000	25,000	20,000	25,000
52006 Pension-Annuity	9,884	10,800	10,800	7,500	8,000
52007 Medicare	89,982	92,000	92,000	92,000	95,120
52008 MERS/Administrative Assesment	14,900	15,500	15,500	15,500	19,210
52009 Salary Related Benefits	(644)				
52011 MERS - Firefighters	115,195	154,500	154,500	140,000	140,000
Total 520 Benefits	1,343,433	1,496,400	1,496,400	1,479,570	1,541,140
521 Medical Ben.					
52013 Soc Security Altern ICMA 2%	13,585	15,300	15,300	15,750	16,610
52103 Town - Life Insurance	19,952	20,500	20,500	20,820	21,450
52105 Town-Medical Insurance	821,780	833,000	833,000	821,000	795,170
52106 Employee Assist Prog (USMHS)	4,785	4,850	4,850	4,930	5,080
52112 Long Term Disability Insuranc	29,707	30,900	30,900	37,275	38,400
52113 Short Term Disability Insuran	28,215	28,840	28,840	36,940	38,040
52120 Trans To Enterprise Fund	(71,400)	(85,950)	(85,950)	(85,950)	(91,450)
Total 521 Medical Ben	846,624	847,440	847,440	850,765	823,300
522 Misc Benefits					
52201 Prof Improv Reimbursement	2,288	2,500	2,500	3,000	3,000
52202 Travel/Conference Fees	16,364	18,850	18,850	19,970	27,540
52203 Membership Fees/Prof Dues	36,378	33,835	33,835	35,136	35,750
52204 Uniform Maintenance	1,540	2,600	2,600	1,880	4,090
52205 Work Clothing	6,638	11,000	11,000	16,000	11,000
52206 Protective Clothing	14,703	18,200	18,200	37,325	20,350
52209 Staff Development	3,701	3,500	3,500	3,500	3,500
52210 Training	18,395	24,205	24,205	20,705	25,410
52211 Uniform Allowance	189	900	900	900	3,400
52212 Mileage Reimbursement	3,064	3,350	3,350	3,300	3,300
52213 Meal Reimbursement	5,417	4,250	4,250	3,900	4,250
52215 Recruitment Expense	1,696	1,200	1,200	1,000	1,000
Total 522 Misc Benefits	110,373	124,390	124,390	146,616	142,590
531 Prof & Tech Services					
53111 Medical Services	13,513	19,400	19,400	19,400	19,750
53119 LAN/WAN Expenditures	11,800	10,500	10,500	10,500	10,820
53120 Prof & Tech Services	20,479	22,300	23,800	23,000	27,600
53122 Legal Services	68,687	85,530	85,530	85,530	85,530
53123 Veterinary Service	3,405	3,000	3,000	3,500	3,500
53124 Consultants	21	1,200	1,200	1,200	1,200
53125 Audit Expense	39,655	43,850	43,850	43,850	45,300
53130 Bank Management Fee	19,747	22,000	22,000	22,000	22,000
53133 Drug Testing	1,717	5,580	5,580	3,830	5,580
53146 Court Filing Fee				500	500
Total 531 Prof & Tech	179,024	213,360	214,860	213,310	221,780

Town of Mansfield
Expenditure Budget Summary by Object

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
532 Purch Property Services					
53213 Refuse Collection	6,963	6,000	6,000	6,000	6,000
53230 Water/Sewer	31,033	37,680	37,680	31,500	35,030
53231 Water Hydrants	29,401	28,500	28,500	27,800	28,500
53232 Bldg Maintenance Service	24,352	25,000	25,000	25,000	25,000
Total 532 Purch Property Services	91,749	97,180	97,180	90,300	94,530
533 Repairs/Maintenance					
53301 Building Repairs	24,572	22,600	22,600	22,600	22,600
53302 Equipment Repair	33,570	27,600	27,600	21,350	26,050
53303 Veh Repairs & Maintenance	35,622	40,000	40,000	35,000	40,000
53308 Ambulance Repairs	4,807	4,000	4,000	9,000	6,000
53314 Equipment Testing	11,801	10,000	10,000	8,000	10,850
Total 533 Repairs/Maintenance	110,372	104,200	104,200	95,950	105,500
534 Rentals					
53402 Equipment Rental	578	530	530	530	530
Total 534 Rentals	578	530	530	530	530
537 Contrib to Area Agencies					
53701 Dial-A-Ride	41,030	42,260	42,260	42,260	39,200
53702 WINCOG	17,618	19,330	19,330	19,330	20,380
53703 WRFSOA-McSweeny Senior Cneter	1,500	6,500	6,500	6,500	1,630
53707 United Services, Inc	8,000	8,000	8,000	8,000	8,000
53708 WRTD - Windam Reg Transit Dis	37,310	38,510	38,510	38,510	38,510
53709 Meals On Wheels	1,470	2,700	2,700	2,700	2,700
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	31,380	31,380	31,380	17,070
53725 WRTD-Pre-paid Fare	15,000	23,000	23,000	23,000	24,000
53727 Community Companion & Homemak	4,000	4,000	4,000	4,000	4,000
53733 Eastern Highlands Health Dist	111,045	113,960	113,960	113,960	120,350
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
53741 Perception House					500
53745 Windham Area No Freeze Projec	2,500	2,500	2,500	2,500	1,200
Total 537 Contrib to Area Agencies	295,733	317,940	317,940	317,940	303,340
538 Insurance					
53801 General Liability Insurance	168,190	175,470	175,470	175,530	175,970
53808 LAP Reimbursable Deductible	2,622	2,000	2,000	1,500	2,500
Total 538 Insurance	170,812	177,470	177,470	177,030	178,470

Town of Mansfield
Expenditure Budget Summary by Object

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
539 Other Purch Services					
53920 Vital Statistics	374	500	500	400	400
53921 Alarm Service	47,218	48,480	48,480	49,540	51,620
53923 Middle School Yth Employment	1,338	2,000	2,000	500	500
53924 Advertising	21,895	16,550	16,550	17,890	17,600
53925 Printing & Binding	18,287	23,350	23,350	17,600	35,150
53926 Postage	39,552	43,630	43,630	43,630	36,750
53927 Indexing & Recording	4,564	5,000	5,000	5,000	3,600
53933 Resident State Trooper	816,859	842,850	842,850	842,850	860,120
53934 Election Workers	13,313	12,800	12,800	10,000	20,000
53939 Other Program Expenses	4,852	4,300	4,300	4,300	3,920
53940 Copier Maintenance Fees	36,000	36,000	36,000	36,000	36,000
53943 Phone Service		1,250	1,250	1,550	2,000
53949 Community Events	3,303	1,000	1,000	1,000	11,000
53950 Bonus	122	350	350	350	350
53960 Other Purchased Services	1,130	1,700	1,700	1,750	1,750
53961 Microfilm & Photo Service	2,100	700	700	650	650
53964 Voice Communications	101,650	103,870	103,870	104,130	106,120
53967 Vol Firefighters Pension	40,500	40,500	40,500	40,500	40,500
53973 Resident State Trooper Reimb Overtime			2,000	2,000	67,000
53974 Resident Trooper Overtime			40,000	60,000	40,000
Total 539 Other Purched Serv	1,153,057	1,184,830	1,226,830	1,239,640	1,335,030
541 Instructional Supplies					
54102 Library Supplies	2,599	3,000	3,000	3,000	3,000
54105 Art & Drafting	483	900	900	900	900
Total 541 Instructional Supplies	3,082	3,900	3,900	3,900	3,900
542 School/Library Books					
54214 Reference Bks & Periodicals	3,511	7,255	7,255	5,767	7,040
54252 Juvenile Books	18,939	14,700	14,700	14,700	15,000
54253 J-Periodicals	767	800	800	800	800
54254 J-realia	924	1,000	1,000	1,000	1,000
54256 J-Audiobook	2,516	2,550	1,050	2,550	2,000
54258 J-Reference	1,558	1,500	1,500	1,000	1,000
54259 J-Visual	1,624	2,550	2,550	2,000	2,000
54260 J-Music	306	450	450	450	400
54262 Young Adult-Books	5,507	6,420	6,420	6,420	6,100
54263 YA-Periodicals	87	60	60	60	60
54271 ADULT-BOOKS	22,651	30,000	30,000	25,000	30,000
54272 A-Periodicals	6,127	5,400	5,400	5,400	5,400
54275 A-Audiobook	14,221	13,600	13,600	13,600	10,000
54277 A-Reference	7,557	6,050	6,050	6,050	5,550
54278 A-Visual	8,167	8,230	5,730	8,230	8,230
54279 A-Music	503	500	500	500	500
54283 Reference Computer Programs	6,073	6,000	6,000	6,000	19,050
Total 542 School/Library Books	101,038	107,065	103,065	99,527	114,130

Town of Mansfield
Expenditure Budget Summary by Object

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
543 Office Supplies					
54301 Office Supplies	21,988	26,460	26,460	27,534	29,260
54302 Copier Supplies	2,393	4,000	4,000	4,000	4,000
54303 Parks Supplies	216	450	450	400	650
54304 Medical Supplies	18,408	14,500	14,500	18,000	16,500
54310 Emergency Supplies	673	1,400	1,400	1,600	1,800
Total 543 Office Supplies	43,678	46,810	46,810	51,534	52,210
544 Food Service Supplies					
54402 Food	3,715	2,500	2,500	2,500	3,000
54410 Pet Food	146	400	400	400	400
Total 544 Food Services	3,861	2,900	2,900	2,900	3,400
545 Land/Rd Maint Supplies					
54504 Sand/Gravel/Cement		500	500	400	500
54510 Signs & Signals	86	100	100	100	200
54511 Grounds Supplies	22,011	21,000	21,000	21,000	26,000
Total 545 Land/Rd Maint Supplies	22,097	21,600	21,600	21,500	26,700
546 Energy					
54601 Gasoline - Unleaded	94,173	98,200	98,200	98,200	125,000
54602 Diesel Fuel	146,700	153,700	153,700	153,700	125,000
54603 Fuel Oil	70,500	82,000	82,000	82,000	45,000
54604 Electric	265,000	252,000	252,000	252,000	270,800
54605 Propane	7,289	4,400	4,400	5,500	4,400
54606 Natural Gas	24,500	24,500	24,500	24,500	70,000
54607 Street Lighting	48,263	48,000	48,000	48,400	52,000
54610 Clean Energy	8,500	8,500	8,500	8,500	12,500
Total 546 Energy	664,925	671,300	671,300	672,800	704,700
547 Building Supplies					
54701 Building Supplies	20,764	43,400	43,400	31,200	43,600
54702 Custodial Supplies	594	1,300	1,300	1,250	1,300
54704 Paint Supplies	7,147	7,100	7,100	7,100	7,400
54705 Hand Tools	1,597	2,350	2,350	2,250	2,350
54706 Non Capitalized Equipment	1,681	1,650	4,150	1,650	1,650
Total 547 Building Supplies	31,783	55,800	58,300	43,450	56,300
548 Rolling Stock Supplies					
54802 Lubrication & Anti-freeze	9,440	8,000	8,000	8,000	8,000
54806 Auto Parts	14,473	14,440	14,440	15,000	15,440
54807 Truck Parts	94,130	78,000	78,000	105,000	93,000
54808 Equipment Parts	63,914	46,670	46,670	56,000	51,670
Total 548 Rolling Stock Supplies	181,957	147,110	147,110	184,000	168,110

Town of Mansfield
Expenditure Budget Summary by Object

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
549 Other Supplies					
54901 Firefighting Supplies	16,994	7,500	7,500	12,000	15,000
54906 Police Supplies	969	1,500	1,500	1,000	1,500
54909 Welding Supplies	2,720	2,500	2,500	2,500	2,500
54911 Other Program Supplies	9,783	8,900	8,900	7,620	8,300
54919 Activity Expenses					4,500
Total 549 Other Supplies	30,466	20,400	20,400	23,120	31,800
554 Equipment					
55420 Office Equipment	389			1,500	
55422 Furniture/Furnishings	349	400	400	400	400
55423 System Support	41,502	55,095	55,095	47,595	69,800
55430 Equipment - Other	7,589	18,750	18,750	14,100	21,050
Total 554 Equipment	49,829	74,245	74,245	63,595	91,250
563 Misc Expenses & Fees					
56306 Fee Waivers	120,218	125,000	125,000	125,000	125,000
56309 Summer Challenge	369				
56312 Contingency		120,880	52,530		175,000
56350 Board of Assessment Appeals	507	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	1,799	1,000	1,000	1,000	2,000
56354 Zoning Board of Appeals	471	1,500	1,500	1,500	1,500
56355 Conservation Commission		100	100	100	100
56356 Beautification Committee		500	500	500	500
56357 Historic District Commission		150	150	150	150
56358 Arts Advisory Committee		500	500	500	500
56359 Agriculture Committee		100	100	100	750
Total 563 Misc Expenses & Fees	123,364	250,630	182,280	129,750	306,400
582 Trans Out-Spec Rev Fund					
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	340,760	389,160	389,160	389,160	446,700
Total 582 Trans Out-Spec Rev Fund	470,760	519,160	519,160	519,160	576,700
583 Trans Out-Debt Serv Fund					
58300 Debt Service Fund	760,000	825,000	825,000	825,000	825,000
Total 583 Trans Out-Debt Serv Fund	760,000	825,000	825,000	825,000	825,000

Town of Mansfield
Expenditure Budget Summary by Object

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
584 Trans Out-Capital Proj					
58400 Capital Projects Fund	387,500	476,000	476,000	476,000	918,000
58401 Storrs Center Reserve					96,210
Total 584 Trans Out-Capital Proj	387,500	476,000	476,000	476,000	1,014,210
587 Trans Out-Trust A					
58714 Medical Pension Trust Fund	50,000	52,500	52,500	52,500	73,400
Total 587 Trans Out-Trust A	50,000	52,500	52,500	52,500	73,400
Total 111 General Fund - Town	$13,108,866	$13,829,750	$13,829,750	$13,829,727	$14,945,330

TOWN GOVERNMENTAL ACTIVITIES

Town of Mansfield
Expenditure Budget Summary by Activity

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	100 General Government					
11100	Legislative	78,686	75,690	75,690	72,000	88,680
12100	Municipal Management	197,788	191,700	196,890	196,920	198,300
12200	Human Resources	131,491	126,620	129,030	129,030	134,180
13100	Town Attorney	23,335	42,500	42,500	42,500	42,500
13200	Probate	6,695	4,300	4,300	4,300	3,920
14200	Registrars	48,732	63,700	53,760	53,710	65,920
15100	Town Clerk	195,541	200,020	201,790	203,450	217,170
15200	General Elections	22,137	22,800	22,800	20,850	36,700
16100	Finance Administration	51,288	51,010	52,180	52,470	116,560
16200	Accounting & Disbursements	229,329	220,085	227,615	228,315	168,390
16300	Revenue Collections	138,472	148,540	145,040	145,850	155,740
16402	Property Assessment	189,819	209,015	209,015	209,015	213,440
16510	Central Copying	37,289	39,000	39,000	39,000	39,000
16511	Central Services	25,721	34,000	34,000	34,000	34,000
16600	Information Technology	11,800	10,500	10,500	10,500	10,820
30900	Facilities Management	867,657	898,240	901,580	887,580	939,750
	Total 100 General Govt.	2,255,780	2,337,720	2,345,690	2,329,490	2,465,070

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.

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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.

FY 2011/2012 Accomplishments

- Maintained active involvement with the Mansfield Downtown Partnership (three council members currently sit on the Partnership's Board of Directors). Began construction on Storrs Center Phase 1A, Storrs Road improvements, parking garage, and intermodal center. Approved the draft Storrs Center Parking Management Plan as recommended by the Storrs Center Parking Steering Committee and the Mansfield Downtown Partnership Board of Directors. ♦
- Continued to serve on a number of Council advisory committees such as but not limited to Sustainability, Committee on Community Quality of Life, and Town-University Relations. Ad hoc Council Sub-Committees such as Ordinance Review met on an as needed basis.
- Adopted the Ordinance Regarding the Administration of the Human Resources Program and the Ordinance to Prevent Neighborhood Nuisances. Continued review of potential revisions to the Ethics Ordinance. Completed a comprehensive update to the Personnel Rules, applicable to the Town's non-union staff. 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. Endorsed a preliminary recommendation to construct two new elementary schools and renovate the Mansfield Middle School in February 2012; project anticipated to be sent to referendum in November 2012. ♦
- Completed the police services study and endorsed Alternative Two, the Enhanced Trooper model. ♦
- 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 recycling program for Celeron and Hunting Lodge Road apartments. Implemented the Healthy Campus grant initiative. ♦
- Published a *Citizen's Guide to the Budget – 2012 Edition.* ♦

FY 2012/2013 Goals & Objectives

Goal: Embrace sustainability and use as a principle in decision making. ♦

Objectives:

- Use as a principle in decision making.
- Continue open space acquisition and preservation.
- Seek out and respond to other economic opportunities.

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

Objectives:

- Complete construction of public infrastructure.

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

Objectives:

- Provide public forums and opportunities for public input on the school renovation project.
- Send project and funding request to referendum prior to the end of 2012.

Goal: Maintain core services despite declining revenues. ♦

Objectives:

- Define core services.
- Avoid major layoffs.
- Develop creative solutions to maintain or enhance services while minimizing mill rate increases.
- Research opportunities for revenue diversification.
- Explore opportunities for providing services regionally.

Goal: Improve quality of life for residents of neighborhoods close to the UCONN campus. ♦

Objectives:

- Review and develop additional ordinances and other measures to reduce blight and protect quality of life in affected neighborhoods.
- Research and develop additional ordinances and programs to combat negative off-campus student behavior.

Goal: Improve tradition of open and transparent government. ♦

Objectives:

- Develop additional mediums for the exchange of ideas between citizens and their government.

Goal: Improve active recreation facilities for youth. ♦

Objectives:

- Improve Town owned active recreation facilities such as athletic fields and playgrounds.

Goal: Remediate environmental issues. ♦

Objectives:

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

Goal: Continue to support and improve senior services. ♦

Objectives:

- Explore increased transportation opportunities.
- Investigate expansion of the wellness center.

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

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
11100 Legislative					
511 Noncertif.	395				
522 Misc Benefits	23,000	18,990	18,990	19,650	20,180
531 Prof & Tech Services	39,655	43,850	43,850	43,850	45,300
539 Other Purch Services	13,994	11,350	11,350	7,000	21,700
544 Food Service Supplies	1,642	1,500	1,500	1,500	1,500
Total 11100 Legislative	78,686	75,690	75,690	72,000	88,680

Work Measurements	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
Agenda Items Considered	151	226	150	150
Regular Council Meetings Held	24	23	23	23
Special Council Meetings Held	24	15	22	20

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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 municipal departments. In addition, the Town Manager serves as the Director of Public Safety, the Personnel Officer and the legal Traffic Authority. The Town Manager's staff is directly responsible for human resources and risk management and provides staff support to the Town Council and various advisory boards and committees.

FY 2011/2012 Accomplishments

- Developed proposed FY 2012/13 operating and capital budgets. Made revisions to budget narratives to reflect departmental goals and objectives and identified linkages to *Mansfield 2020: A United Vision*, the Town's strategic plan; modifications to the narratives improve the budget document as both a policy and communications tool while promoting open and transparent government. ♦
- Coordinated and managed Town's response to Tropical Storm Irene and Winter Storm Alfred. The response entailed a comprehensive effort involving multiple municipal departments, outside agencies and community volunteers.
- Began revisions to departmental performance measurements. Began preparations for participation in ICMA's Center for Performance Measurement 101 Program. ♦
- Continued to assist Town Council with review of school building project. In conjunction with Finance Department, facilitated numerous workshops, prepared public informational pieces, and coordinated the public hearing and referendum related to the project. ♦
- Continued to support work of assigned advisory committees and Town Council.
- Prepared application to Small Cities Community Development Block Grant Program for housing rehabilitation loan funds. ♦
- Completed Storrs Center parking management plan. Construction underway for Storrs Center Phase 1A, the parking garage, intermodal center and Storrs Road improvements. ♦
- Completed police services study; Mansfield Town Council endorsed Alternative Two, the Enhanced Trooper Model. Funds are provided in the FY 2012/13 operating budget to begin implementation of the Enhanced Trooper Model. ♦
- Continued implementation of various aspects of *Mansfield 2020: A Unified Vision* (strategic plan).

FY 2012/2013 Trends & Key Issues

The Manager's Office will continue to have a busy year as construction activity continues on Storrs Center. Recent initiatives such as the Town's strategic planning process and police services study will require continued attention to ensure effective implementation of those initiatives. Staff will continue to evaluate programs and services and identify opportunities to make improvements that benefit our residents and internal customers.

FY 2012/2013 Goals & Objectives

Goal: Continue oversight of Storrs Center project to ensure completion of phases 1A and 1B, and to initiate future phases of project. ♦

Objectives:

- Complete construction of public infrastructure; monitor progress to ensure project is completed on schedule and built to quality standards; work with responsible parties to manage project expenditures and to fund any budget overruns.

- Collaborate with Mansfield Downtown Partnership (MDP) and other appropriate entities to develop management plan for public infrastructure components of Storrs Center.
- Assist developer and MDP with tenant relocation responsibilities.
- Assist developer and MDP with recruitment of commercial and retail tenants, and planning future phases of project.

Goal: Assist Town Council with bringing proposed school building project to voters at November 2012 referendum. ♦

Objectives:

- Complete due diligence to identify school site locations.
- Finalize project cost estimates.
- Prepare and distribute project information to voters.
- Prepare bond authorization resolutions for Town Council and referendum.

Goal: Continue coordination of various environmental initiatives. ♦

Objectives:

- Complete pump station design and water supply testing for Four Corners water and sewer project.
- Complete environmental impact evaluation (EIE) for UConn/Town water supply project and determine next steps.
- Monitor and participate in environmental impact evaluation (EIE) process for UConn hazardous materials facility.

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

Objectives:

- Assist Director of Planning with preparation of HUD-funded housing and economic development strategy.
- Re-establish economic development commission (EDC) to provide policy guidance to staff and Town Council.
- Continue initiatives such as *Local First Mansfield* holiday shopping campaign, designed to promote local business.

Goal: Begin implementation of the Police Services Study Alternative Two "Enhanced Trooper Model," as endorsed by Council. ♦

Objectives:

- Hire one trooper as of July 1, 2012, bringing the total number of troopers assigned to Mansfield to ten (including the sergeant).
- Review options to reconfigure existing office space in Beck Municipal Building to house additional staff.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Municipal Management = linkage to Education & Early Childhood Services, Government, Housing, Sustainability & Planning, Public Safety.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
12100 Municipal Management					
517 Salaries and Wages	189,931	185,730	190,920	190,920	191,040
522 Misc Benefits	5,026	3,970	3,970	4,000	5,260
531 Prof & Tech Services	25				
539 Other Purch Services	100				
543 Office Supplies	2,684	2,000	2,000	2,000	2,000
544 Food Service Supplies	22				
Total 12100 Municipal Management	197,788	191,700	196,890	196,920	198,300

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
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	1.00	1.00	1.00	1.00
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 Equivalents (Organization Wide)	146.51	148.48	150.94	154.75
Staff Meetings Conducted	11	12	9	12

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HUMAN RESOURCES - 12200

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

FY 2011/2012 Accomplishments

- Recruited and filled various full-time and part-time Town staff positions such as: Library Director, Early Childhood Services Coordinator, Firefighter/EMTs, Library Assistants and Associates. Due to a number of retirements, conducted higher than normal amount of recruitments. 21 appointments (both new hires and promotions) were made in the first seven months of the fiscal year.
- Offered training workshops of general interest to the workforce at-large such as: Freedom of Information Act (FOIA) nuts and bolts; leadership styles and communication; and customer service. ♦
- Presented draft revisions of the Personnel Rules (applicable to the Town's non-union staff) and Ethics Code to the Town Council. In January 2012, the Town Council updated the Personnel Rules for the first time since 1995. ♦
- Reviewed and revised existing policies such as Vehicle Use, Drug-Free Workplace, and Affirmative Action.
- Complied with new state requirement to distribute the state's Public Records Policy on the Disposition of Public Records to existing employees and new hires and maintain acknowledgement receipts in personnel files.
- Complied with and implemented the new state paid sick leave law for approximately 30 eligible employees in January 2012.
- Fostered partnerships with UConn by placing over a dozen work study students with town departments at no direct cost to the Town. In conjunction with the Town Clerk's Office, interviewed potential students, coordinated student assignments, scheduling, and payroll. ♦

FY 2012/2013 Trends & Key Issues

All three collective bargaining agreements with Mansfield's unions are set to expire June 30, 2013. Much of the first half of 2013 will be dedicated to preparing for and negotiating successor collective bargaining agreements. Implementation of the new state "sick leave law" for service oriented employees is expected to have an impact on staff time; staff will need to track eligibility for usage of sick leave due to the parameters set forth in the legislation. Adoption of a revised municipal ethics code will require a town-wide education effort for the workforce at-large.

FY 2012/2013 Goals & Objectives

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

Objectives:

- Sponsor at least one training seminar of general interest per quarter to the workforce at-large.

- Require all new supervisors to attend training (prevention of sexual harassment, general supervisor training, and ethics) within one year of their appointment.

Goal: Update personnel policies to promote a culture of ethical behavior, fair and equitable treatment of employees, and compliance with state and federal regulations. ♦

Objectives:

- Revise the Information Technology Use Policy.
- Revise the Professional Travel/Business Leave Policy.
- Revise the Anti-Harassment Policy.
- Assist in the revision of the Ethics Code.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Human Resources = linkage to Recreation/Health/ Wellness, Town-University Relations, Government.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
12200 Human Resources					
517 Salaries and Wages	71,702	69,050	71,460	71,460	76,260
522 Misc Benefits	9,694	9,340	9,340	9,640	9,640
531 Prof & Tech Services	46,671	44,480	44,480	44,580	44,930
539 Other Purch Services	2,909	3,000	3,000	2,600	2,600
542 School/Library Books	180	250	250	250	250
543 Office Supplies	335	500	500	500	500
Total 12200 Human Resources	131,491	126,620	129,030	129,030	134,180

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	26,615	27,025	27,297	29,128
EMPLOYEES				
Assistant to the Town Manager	1.00	1.00	1.00	1.00
Human Resources Assistant	0.63	0.71	0.71	0.80
Total	1.63	1.71	1.71	1.80
Paid from Other Funds	0.59	0.59	0.59	0.73
Paid from General Fund	1.04	1.12	1.12	1.07
Work Measurements				
Position Recruitments Conducted (regular positions)	10	9	8	4
Applicants Tested/Interviewed (regular positions)	79	50	40	25
New Hires, Full-Time & Part-Time (regular positions)	6	2	12	2
Internal Promotions, Full-Time & Part-Time (regular positions)	5	7	6	2
Collective Bargaining Sessions	15	2	12	12
Grievances	2	3	6	4

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 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
13100 Town Attorney					
531 Prof & Tech Services	23,335	42,500	42,500	42,500	42,500
Total 13100 Town Attorney	23,335	42,500	42,500	42,500	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 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.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
13200 Probate					
539 Other Purch Services	6,505	4,300	4,300	4,300	3,920
542 School/Library Books	190				
Total 13200 Probate	6,695	4,300	4,300	4,300	3,920

REGISTRARS OF VOTERS- 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. The staff consists of two Registrars, one Democrat and one Republican, plus one deputy for each party. The Registrars are elected every two years. There are currently 10,400 registered voters in Town. The duties of the Registrars include: registering new voters, ensuring the accuracy of the official registry list (manual and computer), running mandated registration sessions, managing elections, primaries and referenda, securing and training poll workers, testing and preparing the OpticalScan Voting system and Independent Voting System, formatting and ordering ballots and certifying the number with the Secretary of the State, organizing paperwork for moderators and poll workers, conducting the annual canvass of registered voters, certifying petitions, organizing and supervising check-in for the Annual Town Meeting and all special town meetings, and conducting voter outreach in the local high school, nursing home and university.

FY 2011/2012 Accomplishments

- Conducted the November 2011 Municipal Election, the April 2012 Republican Presidential Primary, May 2012 Region19 School District Budget Referendum.
- Completed state mandated redistricting.
- Registered new voters.
- Completed the annual canvass of voters.

FY 2012/2013 Trends & Key Issues

A major undertaking to offer information to electors who are, as a result of redistricting, in the 48th Congressional District will be paramount. Explanations in the form of newspaper advertisements and literature will be provided, as well as letters sent to electors who will be subject to changes in their polling locations. The Registrars will continue to reach out to the community and to the University of Connecticut to ensure participation in all elections, especially during this presidential year.

FY 2012/2013 Goals & Objectives

Goal: To promote fair and responsible elections. ♦

Objectives:

- Conduct the August 2012 State Primary, the November 2012 Presidential Election, and the May 2012 Region 19 School District Budget Referendum.
- Monitor changes in election laws.
- Register new voters and maintain voter lists.
- Train poll workers.
- Attend educational and informational state conventions and county conferences.

Goal: Maintain public outreach. ♦

Objectives:

- Provide information regarding redistricting.
- Work closely with organizations from the University of Connecticut regarding voter registration.
- Train individuals and UConn students to aid in office work during voter registration for the presidential election.

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

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
14200 Registrars					
517 Salaries and Wages	46,242	59,640	49,700	49,700	61,910
522 Misc Benefits	122	760	760	710	710
539 Other Purch Services	2,217	2,500	2,500	2,500	2,500
543 Office Supplies	151	800	800	800	800
Total 14200 Registrars	48,732	63,700	53,760	53,710	65,920

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	17,164	23,342	18,965	23,647
ELECTED OFFICIALS				
Registrars	1.25	1.52	1.24	1.54
Total	1.25	1.52	1.24	1.54
Paid from Other Funds				
Paid from General Fund	1.25	1.52	1.24	1.54
Work Measurements				
Elections, Primaries and Referenda	5	3	3	3
Registered Voters	12,000	12,250	10,400	13,000
New Voters Registered	1,000	250	250	2,600
Special Voter Registration Sessions	3	3	4	4
Cross-town Registrations	170	40	60	350

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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 and verification of election results; providing copies of documents and records as requested; filing liquor permits, veteran discharge papers and trade name certificates; recording and certifying the appointments of other notaries; and filing and maintaining all agendas, schedules and minutes for the Boards and Commissions in Town. The Town Clerks also serve as Registrars of Vital Statistics issuing birth, marriage and death records and burial permits. The Connecticut General Statutes set the fees for Town Clerk services, and the revenue received is deposited in the General Fund of the Town, or remitted to the state when applicable.

The Town Clerk's Office performs several additional duties for the Town including: overseeing the records management program; processing Freedom of Information (FOI) requests; maintaining and assisting both staff and public with the Town Calendar of meetings; acting as notaries 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.

FY 2011/2012 Accomplishments

- Received a $6,000 Historic Preservation Grant which continued efforts to complete the capital projects review and update the Town's Record Management Plan.
- Worked with the Town Manager's Office to arrange a Freedom of Information Training Session for staff and boards and commission members. ♦
- Continued a review of systems and vendors capable of addressing the IT needs of the Town Clerk's office. This system will need to be able to accommodate the filing of many records including: land records, maps, vital records, trade name certificates, dog licenses, and election results. Plans are to prepare and distribute a Request for Proposals in early 2012 with installation in FY 2012/13.
- Completed a re-indexing of all maps filed in Mansfield since 1927 in anticipation of changing to a disk based system. ♦
- Compiled an electronic record of burials in Mansfield beginning in 1719 until the present. In conjunction with the Sexton reorganized burial information and created a new numbering system for the Mansfield Cemetery. ♦
- Worked on an honor roll for Mansfield Veterans who died in or as a result of war. ♦
- Assisted UConn students enrolled in the History Craft class and Journalism classes with research projects using Town Records. ♦

FY 2012/2013 Trends & Key Issues

The 2012 Congressional Primary and Presidential Election will take place in September and November of 2012, respectively. In addition to the distribution and accounting of absentee ballots and Presidential ballots, the filing of legal notices, the formatting of the ballot, and the registration of voters, our office will need to enact new guidelines for electronically sending absentee ballots and

the establishment of permanent absentee ballot voters. The process of choosing and implementing a new operating system for the Town Clerks office will require a continued in depth review of current and future needs. Revenues continue to decline as a result of the depressed housing market. Conveyance tax revenues have fallen from a high of $231,379 in FY 2004/2005 to $106,112 in FY2010/2011.

FY 2012/2013 Goals & Objectives

Goal: Promote public participation and efficiency in Town government and the public education of Mansfield residents. ♦

Objectives:

- Select and install a new operating system for the Clerk's Office which, among other benefits will allow citizens to more quickly access Town records.
- Prepare and execute Town Clerk's responsibilities for the Congressional Primary, the Presidential Election and the Region 19 Budget Referendum. New guidelines for electronically sending absentee ballot information will need to be put in place as will guidelines for the distribution of Presidential ballots.
- Implement the Department of Public Heath's Electronic Vital Record Registration System for the filing of death certificates.

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

Objectives:

- Evaluate Historic Preservation Grant funding and, if money is available in the FY 2012/13 cycle, prepare a grant submission to back fill historic information into the new operating system.
- Restore grantor/ grantee land record indexes dating from 1702 to 1965.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Town Clerk = linkage to Town-University Relations; Rural Character, Open Space & Working Farms; Government.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
15100 Town Clerk					
517 Salaries and Wages	172,382	178,210	179,980	179,980	183,000
522 Misc Benefits	977	1,030	1,030	1,030	1,030
531 Prof & Tech Services	4,292	3,300	3,300	4,000	4,000
539 Other Purch Services	12,194	10,700	10,700	11,850	10,150
542 School/Library Books		180	180	190	190
543 Office Supplies	602	1,000	1,000	800	800
554 Equipment	5,094	5,600	5,600	5,600	18,000
Total 15100 Town Clerk	195,541	200,020	201,790	203,450	217,170

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	63,985	69,749	68,751	69,897
REVENUE	188,577	283,800	241,900	241,900
EMPLOYEES				
Town Clerk	1.00	1.00	1.00	1.00
Assistant Town Clerk	2.00	2.00	2.00	2.00
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	2,500	3,000	2,600	2,800
Maps Filed	100	100	75	100
Vital Statistics	275	275	300	300
Sport Licenses	500	500	400	400
Dog Licenses	1,690	1,690	1,700	1,700

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 state primary, one presidential 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 include the issuance of absentee ballots and other needed funds shown in the Town Clerk's program budget (15100).

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
15200 General Elections					
533 Repairs/Maintenance	1,528	2,050	2,050	500	500
539 Other Purch Services	18,901	19,550	19,550	17,050	32,300
543 Office Supplies	377	200	200	800	2,400
544 Food Service Supplies	1,331	1,000	1,000	1,000	1,500
554 Equipment				1,500	
Total 15200 General Elections	22,137	22,800	22,800	20,850	36,700

FACILITIES MANAGEMENT - 30900

The Facilities Management Department is responsible for the maintenance and cleaning of all Town buildings. Examples include maintaining all equipment and systems such as boilers, air conditioners, pumps, toilets, septic systems, water wells, electrical systems, and roofs. The Department has instituted an extensive Preventive Maintenance (PM) program to help eliminate emergency repairs. When any repair is necessary the most energy efficient and least expensive life cycle cost equipment is used; not necessarily the least expensive initial cost equipment. The Department uses outside contractors when special licensing is required or special skills are necessary.

FY 2011/2012 Accomplishments

- Installed new energy efficient heating system at Fire Station #107 and a new heating system at the Mansfield Historical Society. ♦
- Repaired leaking walls and installed dehumidifiers in locker rooms at Mansfield Community Center.
- Completed upgrades to bathrooms at Town Hall.
- Kept emergency generators running at various public facilities during storm events Alfred and Irene.
- Completed OSHA mandated training of all department staff.
- Installed an electric car charger located at the Mansfield Community Center lot. ♦
- Completed more than 1,500 work orders.

FY 2012/2013 Trends & Key Issues

A number of roofs on Town buildings are nearing the end of their useful life and are requiring maintenance as a result. Funds will need to be budgeted in the capital budget for roof repairs and replacement. Aging buildings are in need of building improvements, which will be planned and budgeted for through the capital improvement plan.

FY 2012/2013 Goals & Objectives

Goal: Maintain and improve the Town's existing physical assets.

Objectives:

- Substantially repair roof at the Public Works Garage.
- Paint exterior of Mansfield Public Library.
- Repair drainage at Mansfield Public Library.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Facilities Management = linkage to Sustainability & Planning

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
30900 Facilities Management					
511 Noncertif.	183,276	196,000	197,080	197,080	205,290
517 Salaries and Wages	115,060	116,680	118,940	118,940	119,350
522 Misc Benefits	1,453	2,760	2,760	2,760	2,760
532 Purch Property Services	53,194	59,000	59,000	55,000	55,000
533 Repairs/Maintenance	46,129	38,600	38,600	38,600	38,600
539 Other Purch Services	85,741	87,000	87,000	87,000	89,250
543 Office Supplies	594	700	700	700	700
546 Energy	375,216	370,500	370,500	370,500	401,800
547 Building Supplies	6,994	27,000	27,000	17,000	27,000
Total 30900 Facilities Management	867,657	898,240	901,580	887,580	939,750

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	110,737	122,378	120,717	123,996
REVENUE	6,490	5,090	12,970	12,470

EMPLOYEES

Facilities Management Director	1.00	1.00	1.00	1.00
Maintenance Staff	2.00	2.00	2.00	3.00
Custodians	3.00	3.00	3.00	3.00
Administrative Assistant	1.00	1.00	1.00	1.00
Total	7.00	7.00	7.00	8.00
Paid from Other Funds	1.15	1.35	1.35	1.85
Paid from General Fund	5.85	5.65	5.65	6.15

Town of Mansfield
Expenditure Budget Summary by Activity

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	100 General Government- Finance					
16100	Finance Administration	51,288	51,010	52,180	52,470	116,560
16200	Accounting & Disbursements	229,329	220,085	227,615	228,315	168,390
16300	Revenue Collections	138,472	148,540	145,040	145,080	155,740
16402	Property Assessment	189,819	209,015	209,015	209,015	213,440
16510	Central Copying	37,289	39,000	39,000	39,000	39,000
16511	Central Services	25,721	34,000	34,000	34,000	34,000
16600	Information Technology	11,800	10,500	10,500	10,500	10,820
	Total 100 General Govt.	683,718	712,150	717,350	718,380	737,950

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: Regional School District No. 19, Eastern Highlands Health District, Mansfield Discovery Depot (day care center), and Mansfield Downtown Partnership. Other services provided for all entities include: budget preparation and monitoring, debt management, and capital improvement projects administration and reporting.

FY 2011/2012 Accomplishments

- Continued training the Accounting Manager, Budget Analyst, and Accountant to provide greater coverage and efficiency in supporting our multiple agencies. ♦
- Continued the upgrade of outdated and inefficient software, completing the implementation of the QDS Tax Collection system and Assessor's administrative system. ♦
- Provided financial reporting and guidance for the many Storrs Center projects that are now underway, focusing on timely and accurate reporting and draw downs for effective cash management. ♦
- Continued to work with our State Representatives to restore intergovernmental funding to Mansfield.
- Researched various issues facing the renovation projects being considered for the three elementary schools and the middle school. Provided detailed analysis and projections so that the Town Council and our citizens are able to make an informed decision. ♦
- Prepared salary estimates and various financial statements and schedules for all agency budgets for FY 2012/13 providing reasonable projections for the coming year. ♦

FY 2012/2013 Trends & Key Issues

All State municipal grant formulas are currently being evaluated by a State task force. Of concern is the impact from any potential changes to the major State grant formulas, particularly the Payment in Lieu of Taxes (PILOT) and the Education Cost Sharing Grant (ECS). Due to the large student population currently being included in our grant calculations, any change to those formulas could have a major impact on the revenues received by Mansfield. Secondly, the potential school building project would result in a significant increase in our long term debt. We need to carefully assess the impact on our citizens (i.e. tax rate) as we move forward to provide quality education services and facilities for our children. As the Storrs Center project continues to expand, the need for frequent, multiple grant reporting and draw downs increases. Lastly, construction estimates and capital budgets need to be monitored carefully for potential overruns.

FY 2012/2013 Goals & Objectives

Goal: Maintain Mansfield's Aa2 bond rating and strive to obtain the highest rating possible, Aaa. ♦

Objectives:

- Maintain or increase our unassigned fund balance level.
- Reduce our reliance on State aid by pursuing additional sources of revenue and increasing our tax base.
- Update our debt policy to include an analysis of debt affordability for all recommended debt issuances.

Goal: Provide accurate financial reporting, monitoring, and cost projections for the capital improvement program (CIP); build a sustainable capital improvement program. ♦

Objectives:

- Provide quarterly capital improvement program financial and program updates to the CIP management team.
- Assist with the preparation of the Five Year Capital Improvement Plan.
- Increase our General Fund contribution to capital and thereby decrease our reliance on State aid and the issuance of new debt.

Goal: Develop Finance Department staff to increase efficiency and accuracy in financial reporting. ♦

Objectives:

- Provide at least one training opportunity for all staff in one of the following areas: Government Finance Officers' training for financial reporting, budget analysis, or customer service.
- Assist with budget preparation including salary estimates and financial statements for the Town, Region 19 and Eastern Highlands Health District, and apply for the GFOA Distinguished Budget Presentation Award for Fiscal Year 2012/2013 for the Town.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Finance = linkage to Education & Early Childhood Services; Government.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
16100 Finance Administration					
517 Salaries and Wages	50,073	49,700	50,870	50,870	115,210
522 Misc Benefits	1,215	1,110	1,110	1,500	1,250
542 School/Library Books		200	200	100	100
Total 16100 Finance Admin.	51,288	51,010	52,180	52,470	116,560

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	18,586	19,452	19,432	44,005
EMPLOYEES				
Director of Finance	1.00	1.00	1.00	1.00
Budget Analyst (Transferred from Accounting & Disbursements)				1.00
Total	1.00	1.00	1.00	2.00
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	1.40
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
Capital Improvement Projects	84	84	85	84
Capital Projects Closeouts	18	16	16	12

FINANCE - ACCOUNTING AND DISBURSEMENTS - 16200

The Accounting and Disbursements program, a division of Finance, 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 provided for the Town government, the Mansfield Board of Education, the Region 19 Board of Education, the Eastern Highlands Health District, the Mansfield Discovery Depot (day care center) and the Mansfield Downtown Partnership.

FY 2011/2012 Accomplishments

- Completed the annual financial audit for the Town of Mansfield, Regional School District No. 19 and Eastern Highlands Health District. ♦
- Received the Government Finance Officer's Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for FY 2009/10. ♦
- Prepared the FY 2010/11 Comprehensive Annual Financial Reporting, in accordance with the GFOA certificate program. ♦
- Continued effective treasury management, including effective cash mobilization and investment, payroll direct deposit, ACH payments, positive pay and debit block for fraud protection, and internal control and audits of cash disbursements. ♦
- Completed the implementation of a centralized energy management system to assist with accurate energy cost budgeting, and energy usage monitoring and analysis by building and source. ♦

FY 2012/2013 Trends & Key Issues

Accurate and complete records need to be maintained for all grants in anticipation of audits by the grantors.

FY 2012/2013 Goals & Objectives

Goal: Maintain a policy of full and open disclosure of all financial activity. ♦

Objectives:

- Continue to provide comprehensive quarterly financial reports for the Town of Mansfield, Mansfield Board of Education, Regional School District No. 19, and Eastern Highlands Health District.
- Prepare a Comprehensive Annual Financial report and apply for the GFOA Certificate for Excellence in Financial Reporting for FY 2011/12 for the Town and Region 19.
- Develop a quarterly energy reporting package for distribution to all governing bodies.

Goal: Provide effective cash management and investments for safety, liquidity and income. ♦

Objectives:

- Provide investment results in the quarterly financial reports.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Accounting & Disbursements = linkage to Education & Early Childhood Services; Government.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
16200 Accounting & Disbursements					
517 Salaries and Wages	208,679	196,480	204,010	204,010	144,590
522 Misc Benefits	291	905	905	1,555	1,200
531 Prof & Tech Services	19,747	22,000	22,000	22,000	22,000
542 School/Library Books		100	100		
543 Office Supplies	612	600	600	750	600
Total 16200 Accounting & Disb.	229,329	220,085	227,615	228,315	168,390

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	77,458	76,899	77,930	55,226
REVENUE	7,471,641	7,263,120	7,392,120	7,473,680
EMPLOYEES				
Accounting Manager/ Treasurer	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
Budget Analyst (Transferred to Administration)	1.00	1.00	1.00	
Finance Clerk	2.00	2.00	2.00	2.00
Payroll Administrator	1.00	1.00	1.00	1.00
Total	6.00	6.00	6.00	5.00
Paid from Other Funds	2.50	2.50	2.50	2.50
Paid from General Fund	3.50	3.50	3.50	2.50
Work Measurements				
Computer Input - All Funds:				
Number of Funds Maintained	50	50	50	50
Accounts Payable Checks Drawn	8,700	8,700	7,300	7,300
Payment Vouchers and Purchase Orders Received	13,000	13,000	15,750	15,000
* Vendors	2,580	2,580	2,325	2,325
Purchasing Card Transactions	3,054	3,400	3,100	3,200
Payroll Checks	8,450	8,450	7,800	7,800
Direct Deposit	13,200	13,200	14,050	14,050

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

FINANCE - 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 2011/2012 Accomplishments

- Implemented software conversion of tax system and other receivables creating streamlined billing, inquiry and better customer service. ♦
- Reviewed office counter setup for ADA compliance and improved customer usage. Changes expected by fiscal year end.
- Maintained a consistent collection rate while providing pleasant efficient service to taxpayers. ♦
- Moved documents in storage into proper storage boxes, labeled with destruction dates, and organized documents in accordance with record retention policies.

FY 2012/2013 Trends & Key Issues

The new billing system conversion will continue to be the project and highlight of the Revenue Office throughout the Fiscal Year 2012/2013. This new system brings more functionality to the billing process, including the addition of kiosk services both in and out of the office setting. Implementation of this new system may decrease customer traffic and calls due to the availability of information now available on our website. Additionally, this system has given staff the ability to convert bill processing that was highly manual to automated processes, thus increasing efficiency and modernizing processes.

FY 2012/2013 Goals & Objectives

Goal: Fully implement the new revenue collection software system.

Objectives:

- Begin utilizing on-line inquiry and payment processes for use by Mansfield's citizens and other customers.
- Review all accounts for accuracy, completeness and privacy issues.
- Create archive of all account data that may not have converted completely for future reference and availability upon request.
- Begin process of rolling out data availability through our vendor for all account types that are directly billed by the Revenue office.

Goal: Maintain overall collection rate at 98% or higher.

Objectives:

- Utilize new efficiencies to follow up on returned mail quicker to ensure taxpayers receive their tax mail.
- Utilize new efficiencies to better communicate between billing periods with taxpayers so that small balances due are recognized and paid in full.

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

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
16300 Revenue Collections					
517 Salaries and Wages	110,885	120,250	116,750	116,750	121,060
522 Misc Benefits	198	740	740	360	740
531 Prof & Tech Services	5,010	4,800	4,800	5,900	6,100
539 Other Purch Services	22,187	22,450	22,450	22,540	22,540
543 Office Supplies	192	300	300	300	300
544 Equipment					5,000
Total 16300 Revenue Collections	138,472	148,540	145,040	145,850	155,740

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	41,159	47,064	44,898	46,239
TAX REVENUE	25,406,607	26,039,970	25,967,670	26,656,320
EMPLOYEES				
Collector of Revenue	1.00	1.00	1.00	1.00
Revenue Cashier	0.50	0.50	0.43	0.50
Ass't to Collector of Revenue	1.00	1.00	1.00	1.00
Total	2.50	2.50	2.43	2.50
Paid from Other Funds	0.50	0.50	0.50	0.50
Paid from General Fund	2.00	2.00	1.93	2.00
Work Measurements				
Tax Accounts	17,290	17,290	17,290	17,290
Tax Accounts (Motor Vehicle Supp.)	1,760	1,760	1,760	1,760
% Collected on Current Levy	98.5%	98.5%	98.5%	98.5%
Parking Violations Processed (est.)	280	280	280	280
Recyclable/Rubbish Billing (est.)	9,200	9,200	9,200	9,200
Other Miscellaneous Billing (Est.)	250	250	250	250
Insurance Billing	1,680	1,680	1,680	1,680

FINANCE - PROPERTY ASSESSMENT – 16402

The Town Assessor's Office, a Division of Finance, 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 businesses located in Mansfield.

FY 2011/2012 Accomplishments

- Processed 344 real property ownership changes for the October 1, 2011 Real Estate Grand List. The total net taxable 2011 Grand List, which includes business Personal Property and Motor Vehicles, will be completed by January 31, 2012. The total net taxable 2010 Grand List was $973,722,578.
- Based upon building permit records for new construction, additions, remodels, decks, sheds, garages, etc. conducted field inspections for the October 1, 2011 Grand List.
- Processed applications for the Elderly/Disabled Homeowners and Additional Veterans State tax exemption programs. ♦
- Settled at pre-trial five commercial and two residential property court appeals resulting from the 2009 Town-wide Revaluation. No additional court appeals are pending.
- Implemented a new assessment data administration software package from Quality Data Service, Incorporated, which will be used in producing the annual Grand List, commencing with October 1, 2011. This software package will help improve the efficiency and effectiveness of the Assessor's Office, especially in the area of customer service. ♦
- Provided assistance to the Engineering Department and MainStreetGIS, our online GIS map vendor, by keeping up-to-date records of new subdivisions and ownership changes.

FY 2012/2013 Goals & Objectives

Goal: Maintain accurate grand list data and continue systematic inspections for the 2014 Town-wide Revaluation.

Objectives:

- Utilizing existing CAMA (Computer Aided Mass Appraisal) database, update records for all new construction, including the Downtown Storrs project and UConn buildings.
- Conduct field inspections in preparation of the October 1, 2012 Grand List, per building permit records for new construction, additions, remodels, decks, sheds, garages, etc.
- Inspect 10% of residential properties in preparation of 2014 Revaluation. (All properties must be inspected at least once within the ten year period of October 1, 2009 – October 1, 2019.)
- Maintain assessment data on the Town's municipal website, including recent sales transfers and sales ratio information.
- Provide informational services to the public as outlined by the Connecticut General Statutes.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Assessor's = linkage to Senior Services; Government

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
16402 Property Assessment					
517 Salaries and Wages	182,975	197,250	197,250	197,250	197,040
522 Misc Benefits	3,979	2,370	2,370	2,370	3,870
531 Prof & Tech Services	716	5,000	5,000	5,000	8,200
539 Other Purch Services	904	1,700	1,700	1,700	1,610
542 School/Library Books	841	1,275	1,275	1,275	1,300
543 Office Supplies	404	1,420	1,420	1,420	1,420
Total 16402 Property Assessment	189,819	209,015	209,015	209,015	213,440

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	67,917	77,201	75,348	75,260
REVENUE	60,143	71,650	73,040	62,140
EMPLOYEES				
Assessor	1.00	1.00	1.00	1.00
Assistant to the Assessor	1.00	1.00	1.00	1.00
Property Appraiser	1.00	1.00	1.00	1.00
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	1,310	1,750	1,293	1,315
Real Estate Transfers	344	400	375	375
Priced Motor Vehicles	1,000	1,000	1,000	1,000
Personal Property Accounts	729	760	742	760
State Mandated Reports	231	250	250	300
	20	20	20	20
STATISTICAL DATA				
Housing Sales Ratio	65.9%	74.7%	74.7%	92.0%
Mobile Home Sales Ratio	60.2%	59.2%	59.2%	48.3%
Condominum Sales Ratio	68.9%	75.8%	75.8%	77.4%
Building Lot Sales Ratio	46.1%	70.0%	75.3%	75.0%

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

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 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
16510 Central Copying					
539 Other Purch Services	35,000	35,000	35,000	35,000	35,000
543 Office Supplies	2,289	4,000	4,000	4,000	4,000
Total 16510 Central Copying	37,289	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 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
16511 Central Services					
539 Other Purch Services	18,762	24,000	24,000	24,000	24,000
543 Office Supplies	6,959	10,000	10,000	10,000	10,000
Total 16511 Central Services	25,721	34,000	34,000	34,000	34,000

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 2011/12 highlights and fiscal year 2012/13 major initiatives can be found in the Management Services Fund budget.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
16600 Information Technology					
531 Prof & Tech Services	11,800	10,500	10,500	10,500	10,820
Total 16600 Information Tech	11,800	10,500	10,500	10,500	10,820

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
REVENUE	2,500	2,500	2,500	2,500

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Town of Mansfield
Expenditure Budget Summary by Activity

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	200 Public Safety					
21200	Police Services	921,410	994,620	994,620	1,000,042	1,083,310
21300	Animal Control	91,019	92,980	92,980	93,480	92,220
22101	Fire Marshal	130,562	136,130	137,490	137,565	140,860
22155	Fire & Emerg Services Admin	208,283	210,380	212,740	208,120	216,590
22160	Fire & Emergency Services	1,476,957	1,402,370	1,404,880	1,498,260	1,470,810
23100	Emergency Management	44,225	50,140	50,770	50,990	51,670
	Total 200 Public Safety	2,872,456	2,886,620	2,893,480	2,988,457	3,055,460

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. Fire and Emergency Services provides fire protection and emergency medical services through a combination of paid and volunteer firefighters/EMTs, as well as fire prevention (marshal) services. The Fire Marshal's Office is also responsible for the Emergency Management Program.

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MANSFIELD RESIDENT TROOPER'S OFFICE (POLICE SERVICES)

The Mansfield Resident Trooper's Office is composed of one Trooper Supervisor (Sgt), eight Patrol Troopers, three part-time Town Officers and one Administrative Assistant. The Trooper's Office enforces all state and local laws, provides assistance to other Town departments and ensures that the quality of life of Mansfield citizens remains at a very high standard. The officers accomplish these tasks by utilizing a variety of techniques. Common techniques utilized include marked cruiser patrol, under cover vehicle patrol, bike patrol, foot patrol, and community policing efforts.

FY 2011/2012 Accomplishments

- Troopers from the Resident Trooper's Office implemented the recently adopted Nuisance Ordinance and wrote 33 Nuisance tickets during the Fall Season. The enforcement of this Ordinance has helped curb problematic behavior, particularly in neighborhoods adjacent to campus. The Troopers further utilized the Ordinance as a communication and education tool and enhanced relationships with off-campus students. ♦
- Improved and enhanced relationships with the Mansfield Community Campus Partnership, the Office for Off-Campus Student Services, and local landlords. This effort has been extremely beneficial and demonstrates a consistent united front. ♦
- Received an enhanced DWI Grant which enabled Mansfield to add patrols during the holiday seasons. Mansfield was the only town in Troop C's jurisdiction that did not suffer a fatal motor vehicle accident. ♦
- Received a NECASA Grant which allows staff to visit the local bars and package stores annually, develop professional relationships with all bar and package store owners, and expand efforts to prevent underage drinking. ♦
- Developed a Storrs Neighborhood Watch Program. This is a new initiative aimed to help citizens of this neighborhood feel more safe. It has also allowed them to meet and ask questions of the Resident Troopers. ♦
- Completed minor renovations to the existing Trooper's Office space. This project allowed all staff the opportunity to work together in a team/moral building exercise. The end result of the renovation shows a clean professional office that everyone takes pride in.
- Improved relationship with UConn Police has benefited both departments and improved lines of communication as it pertains to open and active cases. The UConn Police Department recently invited all of the troopers from the Office to a training class. ♦

FY 2012/2013 Trends & Key Issues

Completion of Storrs Center Phase 1A will add to the jurisdiction area of the Trooper's. This area will have both residential and commercial properties and will increase calls for service. The Office will need to have training within the buildings to know the layout, elevators, and stairways. The Office will also need to test their radio system and cell phone service to ensure communications are available to each Trooper. An emergency planning manual will be created to be used in the event of an emergency.

The University has implemented a high-tech camera system. This system has been instrumental in solving an enormous number of crimes. The system's ability to cover so much ground has allowed the University to grow without police services suffering. The Trooper Sergeant will research grants available to install such a system for Mansfield and will explore options for monitoring the system.

The police services study has recently been completed. The Town Council has unanimously endorsed Alternative two, the enhanced Resident Trooper Program. The enhanced program calls for four additional Troopers which will be budgeted and implemented over several fiscal years. One additional Trooper has been budgeted for July 1, 2012. Three CSP staff members have been recently assigned to Mansfield; it will be important to orient new staff to the Town of Mansfield. Office facility needs are being evaluated and a capital project will be needed in the future.

FY 2012/2013 Goals & Objectives

Goal: Improve quality of life for residents adjacent to campus. ♦

Objectives:

- All citizens of Mansfield, whether a student or not, will be accountable for their actions.
- Achieve full compliance through enforcement of the Nuisance Ordinance coupled with community visits.

Goal: Improve communication with University of Connecticut students. ♦

Objectives:

- Become a visible and active part of University of Connecticut Freshmen Orientation.
- Develop a program that educates UConn students that their student code of conduct is monitored and evaluated both on and off campus.
- Promote the Town of Mansfield to students by illustrating all of the Town's qualities that will become a part of their lives for the next four years.

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

Objectives:

- Develop a Police Expolorer's Program that allows the children of Mansfield an inside look to the State Police and its impact on their community.
- To work in conjunction with Youth Services by promoting a Police Explorer's Program that encourages the children of Mansfield to become a bigger part of the community at a younger age.
- Develop and implement a Health and Wellness Program curriculum for the schools that encourage students to live an honest, healthy lifestyle.
- Sponsor and coordinate an annual wellness challenge in June of each year for students participating in the Health and Wellness Program.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Police = linkage to Public Safety; Education & Early Childhood Services; Housing; Recreation, Health & Wellness; Town-University Relations.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
21200 Police Services					
517 Salaries and Wages	92,736	140,200	98,200	83,290	98,730
522 Misc Benefits	3,581	4,420	4,420	4,400	9,010
531 Prof & Tech Services				500	500
533 Repairs/Maintenance	420				850
539 Other Purch Services	818,659	844,650	886,650	906,650	968,920
542 School/Library Books		350	350	302	
543 Office Supplies	186	100	100	400	400
549 Other Supplies	3,630	3,000	3,000	2,100	700
554 Equipment	2,198	1,900	1,900	2,400	4,200
Total 21200 Police Services	921,410	994,620	994,620	1,000,042	1,083,310

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	32,941	38,434	31,816	37,710
REVENUE	22,177	22,800	22,810	90,650
EMPLOYEES				
Town Police Officers				
Part-time	0.83	0.83	0.83	0.83
State Police Officers	9.00	9.00	9.00	10.00
Administrative Assistant	1.00	1.00	1.00	1.00
Total	10.83	10.83	10.83	11.83
Paid from Other Funds				
Paid from General Fund	10.83	10.83	10.83	11.83

ANIMAL CONTROL - 12300

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

FY 2011/2012 Accomplishments

- 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 and community service programs. The shelter provides an important social function and learning experience for the young. 18 new volunteers were welcomed in 2011. ♦
- 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 92%. Only very sick or aggressive pets are euthanized. Staff found good homes for 156 pets in FY 2010/11.
- Successfully enforced the 2006 adopted mandatory cat spay neuter Town ordinance.

FY 2012/2013 Trends & Key Issues

A recent trend in Animal Control is to provide services on a regional level. Animal Control will continue to monitor developments regarding a regional animal control operation. The Animal Control Van purchased in 1998 has mechanical problems and has reached the end of its useful life; the van is anticipated to be replaced in 2012. In cooperation with IT, the Department will continue efforts to expand the current financial computer program to assist with Town reports.

FY 2012/2013 Goals & Objectives

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

Objectives:

- Closely work with FOMAS, Inc. (Friend of Mansfield Animal Shelter) to provide Shelter services; maintain or increase the number of active volunteers.
- Maintain or increase the adoption rate at 92% or higher.

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

Objectives:

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

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Animal Control = linkage to Education & Early Childhood Services; Public Safety.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
21300 Animal Control					
517 Salaries and Wages	82,630	85,020	85,020	85,020	83,760
522 Misc Benefits	374	940	940	940	940
531 Prof & Tech Services	3,405	3,000	3,000	3,500	3,500
533 Repairs/Maintenance	1,688	50	50	50	50
539 Other Purch Services	2,115	2,620	2,620	2,620	2,620
542 School/Library Books	22				
544 Food Service Supplies	146	400	400	400	400
547 Building Supplies	534	800	800	800	800
549 Other Supplies	105	150	150	150	150
Total 21300 Animal Control	91,019	92,980	92,980	93,480	92,220

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	30,671	33,276	32,477	31,992
REVENUE	3,958	3,420	2,420	1,920
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	0.09	0.09	0.09	0.09
Total	1.81	1.81	1.81	1.81
Paid from Other Funds				
Paid from General Fund	1.81	1.81	1.81	1.81
Work Measurements				
Complaints Investigated	1,830	2,000	2,000	2,000
Impoundments	237	280	250	250
Euthanized	14	20	30	20
Fees Collected (incl.state voucher)	7,500	7,500	7,500	7,500
Dogs Licensed	1,700	1,670	1,700	1,700
Kennel Licenses	2	2	3	2

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FIRE PREVENTION (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 Prevention Division is part of the Fire and Emergency Services Department. The Office enforces the State Fire Safety and Fire Prevention Codes as required by law.

FY 2011/2012 Accomplishments

- Reviewed and revised permitting process for new construction to simplify the permitting and record keeping requirements. ♦
- In partnership with the Mansfield Board of Education and private schools, presented age appropriate Fire and Life Safety Education programs in all pre-K through 5th grade classrooms. The programs are designed to give students life long fire and life safety knowledge and skills. ♦
- Conducted plan reviews for the first phases of the Storrs Center Project.
- Prepared a SOG (Standard Operating Guide) for conducting and documenting fire investigations (applicable to Mansfield Fire Department staff who are certified at the Deputy Fire Marshal level).
- Worked with the University of Connecticut (Connecticut Water) and the Willimantic Water Works to stabilize fees for fire hydrants and water supplies for fire protection.
- Serve as the Chairperson of the State of Connecticut Fire Prevention Code Advisory Committee. ♦
- Represented Mansfield's interests by serving as a member of the State of Connecticut Codes and Standards Committee and as a member of the Code Amendment Subcommittee. ♦

FY 2012/2013 Trends & Key Issues

The increased inspection and plan review workload associated with Storrs Center has challenged staff to maintain services and existing levels of customer service. A part-time temporary fire inspector will be hired to assist with providing inspection services to the greater Mansfield community during Storrs Center construction.

FY 2012/2013 Goals & Objectives

Goal: Provide a new construction code compliance and inspection program that ensures that all new construction (new buildings, renovations, alterations and additions to buildings) are designed and built in compliance with the applicable codes. ♦

Objectives:

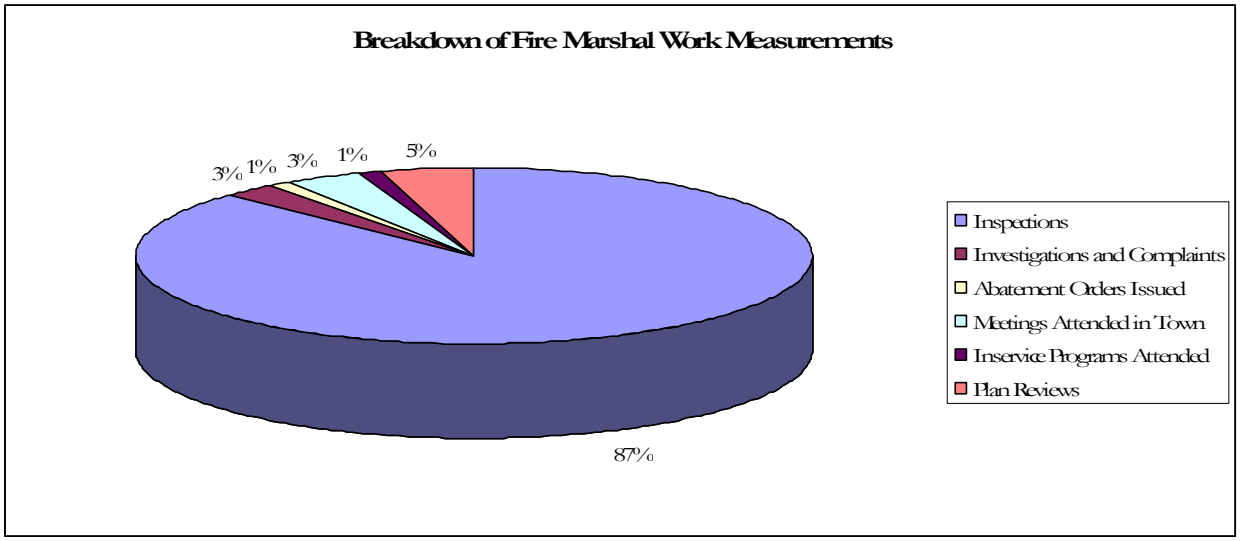
- Conduct construction document review and approvals (Plan Review) in 5 working days or less.
- Conduct periodic new construction progress inspections to ensure that construction is in compliance with the approved plans.
- Conduct system acceptance and Certificate of Occupancy inspections within 24 hours of the request.

Goal: Enhance inspection program for existing buildings and occupancies to ensure compliance with the Connecticut Fire Safety Code and Fire Prevention Code. ♦

Objectives:

- Conduct complete inventory of existing buildings, including primary use group, as well as additional use groups.
- Assign inspection frequency based on staff availability, hazards present and in compliance with state regulations.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Fire Prevention = linkage to Education & Early Childhood Services; Public Safety.

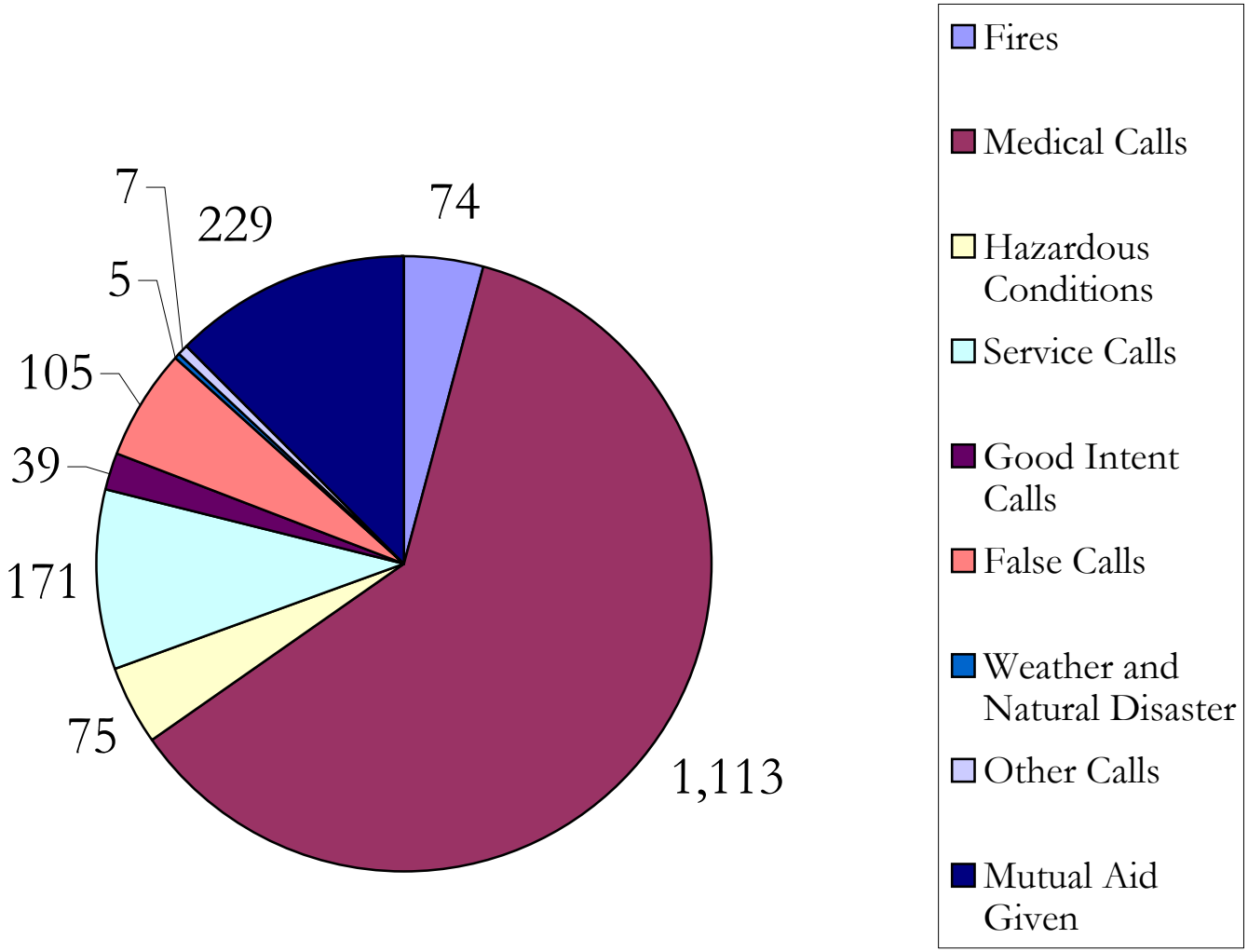


Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
22101 Fire Marshal					
517 Salaries and Wages	90,974	99,570	100,930	100,930	102,150
522 Misc Benefits	1,539	1,910	1,910	2,085	2,410
531 Prof & Tech Services	2,731				
532 Purch Property Services	29,401	28,500	28,500	27,800	28,500
542 School/Library Books	955	1,850	1,850	850	1,900
543 Office Supplies	830	600	600	600	600
549 Other Supplies	4,132	2,600	2,600	4,200	4,200
554 Equipment		1,100	1,100	1,100	1,100
Total 22101 Fire Marshal	130,562	136,130	137,490	137,565	140,860

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	33,768	38,970	38,555	39,016
REVENUE	25,848	20,120	16,240	16,240
EMPLOYEES				
Fire Marshal/Emerg. Man. Dir.	0.60	0.60	0.60	0.60
Assistant Fire Marshal/Emerg. Man. Dir.	0.96	0.96	0.96	0.96
Temporary Fire Inspector/Deputy Fire Marshal				0.50
Administrative Assistant	0.25	0.25	0.25	0.25
Total	1.81	1.81	1.81	2.31
Paid from Other Funds	0.46	0.46	0.46	0.96
Paid from General Fund	1.35	1.35	1.35	1.35
Work Measurements				
Inspections	909	1,400	1,200	1,600
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

Actual Calls for Fire and Emergency Medical Services in 10/11



Town of Mansfield
Expenditure Budget Summary by Activity

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	200 Public Safety- Fire and Emergency					
22155	Fire & Emerg Services Admin	208,283	210,380	212,740	208,120	216,590
22160	Fire & Emergency Services	1,476,957	1,402,370	1,404,880	1,498,260	1,470,810
	Total 200 Public Safety	1,685,240	1,612,750	1,617,620	1,706,380	1,687,400

FIRE AND EMERGENCY SERVICES - 22160

The Department of Fire and Emergency Services provides fire and life safety education, fire suppression, rescue, and emergency medical services (EMS) to the community. The combination workforce, made up of volunteer and career personnel, is supported in its mission by the Mansfield Firefighters Association. The Department operates out of three strategically placed fire stations and responds to approximately 2,000 calls for service each year.

FY 2011/2012 Accomplishments

- Conducted an entry level firefighter hiring process to fill a vacant full time firefighter position and a number of part time firefighter positions. Brian Jones was appointed to the position of full time firefighter.
- Replaced Marine 307 with a unit that enhances water rescue operations. ♦
- Re-established the Incident Safety Officer Program to ensure safe practices are in place at emergency incidents.
- The Mansfield Firefighters Association Explorer Program sent one of its members to a week long Introduction to the Fire Service program at the Connecticut Fire Academy. Another member of the program attended a week long Advanced Introduction to the Fire Service program at the Connecticut Fire Academy. This program prepares potential future members of the department for the fire service.
- The EMS (Emergency Medical Service) Duty Crew Program continued to staff an ambulance during weekend nights of the University Fall Semester. This year resulted in greater participation of members, a reduction in the Department's reliance on mutual aid ambulances, and an increase in ambulance revenue.
- Continued work on the department's GIS (Geographic Information System) mapping project. A complete set of maps was prepared for each fire station. The maps provide detailed information on infrastructure such as water sources, utilities, landing zones, etc. ♦
- Conducted weekly walkthroughs of the Storrs Center construction site arranged through the Fire Marshal's Office. Walkthroughs familiarize members with the progress of the project and will help when developing emergency and tactical plans which would be used by the incident commander in the event of an emergency.
- Participated in monthly EMS in-service training and Quality Assurance programs sponsored by Windham Community Memorial Hospital (WCMH). The sessions include pertinent topics on emergency medical care and a review of specific calls for service. ♦

FY 2012/2013 Trends & Key Issues

Storrs Center development will continue to dominate the Department's activities this year. Training, mutual aid partnerships, response protocols, staffing considerations, and apparatus and equipment needs will be continually assessed. Replacement of Ambulance 507 will be important to addressing demand for EMS, enhancing the EMS Duty Crew Program, improving the time two ambulances can be in-service and increasing ambulance revenue. The need to improving the Department's rank structure persists. Many volunteer officer positions remain unfilled; this need will continue to be addressed by providing opportunities for professional development, evaluation of position duties and responsibilities, and assessing promotional qualifications.

Overlapping and multiple calls for service, administrative duties and inspections assigned to the fire captains, and the introduction of fire service response to Storrs Center will challenge the Department's ability to meet service level expectations, especially during certain times of the days and the week. Over a period of three to five (3 - 5) years an incremental increase in staffing levels during select periods will afford the Town a method of ensuring the department's effectiveness while managing cost.

Since the part time administrative assistant was assigned to Fire and Emergency Services in December 2004 the work performed by the position has increased significantly, and the administrative responsibilities of the Department are very different. The quantity and complexity of administrative duties has expanded to support the over one hundred (100) employees and volunteer members of the Department's combination workforce. This budget proposes funding for the position to be full-time and reclassified to an Administrative Analyst.

Currently the Volunteer Incentive Program is funded at the same level since the Program's inception on July 1, 2006. Indexing the Incentive Program to nonunion personnel wage adjustments is an approach that would consistently and incrementally provide increases over time rather than funding the Program in a disorganized manner with irregular adjustments.

FY 2012/2013 Goals & Objectives

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

Objectives:

- Standardize response to managing emergency incidents.
- Incorporate safe practices into department activities.
- Formalize department expectations of all personnel operating in emergency and non-emergency circumstances.

Goal: Continue development of Geographic Information System mapping. ♦

Objectives:

- Enhance incident management planning.
- Continuous and on-going assessment of resource allocation and service delivery.
- Create an inspection activity and pre-fire planning database that will link to a GIS mapping layer.
-

Goal: Expand and support Volunteer EMS Duty Crew program ♦

Objectives:

- Replace Ambulance 507.
- Improve ability to maintain two ambulances in service during times of increased call volume.
- Increase participation in EMS Duty Crew program; maximize response to both EMS and Fire incidents through increased available personnel.
- Promote volunteer ownership of a Department program.
- Improve volunteer recruitment and retention.

Goal: Improve professional development of members through targeted training opportunities ♦

Objectives:

- Provide support to employees and volunteers in achieving their professional goals.
- Prepare personnel to become officers of the Department.
- Conduct officer promotional processes to fill in the Department's rank structure.
- Identify areas of Departmental weaknesses or need to improve capability.
- Improve quality of service to the community.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Fire and Emergency Services = linkage to Public Safety.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
22155 Fire & Emerg Services Administration					
517 Salaries and Wages	167,154	166,880	169,240	165,870	172,190
522 Misc Benefits	315	1,300	1,300	1,100	2,100
531 Prof & Tech Services		1,200	1,200		1,200
539 Other Purch Services	40,500	40,500	40,500	40,500	40,500
542 School/Library Books		200	200	200	200
543 Office Supplies	314	300	300	450	400
Total 22155 Fire & Emerg Serv Admin	208,283	210,380	212,740	208,120	216,590

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	62,045	65,314	64,223	65,768

EMPLOYEES

Fire Chief	1.00	1.00	1.00	1.00
Administrative Assistant	0.55	0.55	0.86	
Administrative Analyst				1.00
Total	1.55	1.55	1.86	2.00
Paid from Other Funds			0.31	0.45
Paid from General Fund	1.55	1.55	1.55	1.55

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
22160 Fire & Emergency Services					
517 Salaries and Wages	1,192,657	1,117,370	1,119,880	1,170,880	1,158,670
522 Misc Benefits	37,935	43,180	43,180	64,080	45,180
531 Prof & Tech Services	9,214	17,500	17,500	15,750	17,500
533 Repairs/Maintenance	60,412	62,000	62,000	55,000	64,000
538 Insurance	51,324	51,000	51,000	51,060	51,500
539 Other Purch Services	51,417	53,420	53,420	54,740	56,560
542 School/Library Books		500	500	250	500
543 Office Supplies	20,627	17,500	17,500	20,500	19,500
546 Energy	573	900	900	2,000	900
547 Building Supplies	12,423	14,000	14,000	12,000	14,000
548 Rolling Stock Supplies	19,065	10,000	10,000	35,000	20,000
549 Other Supplies	17,963	9,000	9,000	13,000	16,500
554 Equipment	3,347	6,000	6,000	4,000	6,000
Total 22160 Fire & Emergency	1,476,957	1,402,370	1,404,880	1,498,260	1,470,810

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	442,694	437,323	447,267	442,555

Combined Fire Departments:
EMPLOYEES

Firefighters				
Full Time	12.00	12.00	12.00	12.00
Part Time	4.00	4.00	4.00	4.50
Total	16.00	16.00	16.00	16.50
Paid from Other Funds				
Paid from General Fund	16.00	16.00	16.00	16.50

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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 2011/2012 Accomplishments

- Closed out the SRL (Severe Repetitive Loss) Grant from the State of Connecticut to elevate residence on Thornbush Road above the 500 year flood elevation (grant award was for $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).
- 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.
- Coordinated FEMA Disaster Declarations for the extreme snow and hazardous weather condition in January 2011, Tropical Storm Irene in August 2011, and Winter Storm Alfred in October 2011. Received funding reimbursements from FEMA for certain storm related expenses.
- Performed several watches and warnings during the year such as flash flood, flood, severe thunderstorms and ice storm watches.
- Served as a member of the DEMHS (Division of Emergency Management and Homeland Security) Region IV REPT (Regional Emergency Planning Team) Steering Committee representing the Windham Regional Council of Governments. ♦
- Served as the chairperson of the Windham Regional Council of Governments, Regional Emergency Planning Work Group. ♦

FY 2012/2013 Trends & Key Issues

The preliminary after action reviews of our recent experiences with winter storms of 2011 as well as the our the more recent with tropical storm Irene and winter storm Alfred have identified many strengths and action items to improve the Town's ability to provide disaster and emergency services to residents.

FY 2012/2013 Goals & Objectives

Goal: Complete the after action reviews, with a focus on identifying achievable improvements to services to residents. ♦

Objectives:

- Improve channels of communications with residents during emergency events.
- Improve sheltering operations, specifically including provisions when the American Red Cross may be unable to staff and operate shelters in Mansfield.
- Complete the build out of the Town radio system to enable better coordination between departments.
- Conduct a review of standby power systems at essential public buildings to verify that the buildings will be able to operate during extended periods of power outages.

Goal: Partner with surrounding towns for the delivery basic needs during and following emergencies or disasters. ♦

Objectives:

- Review the feasibility of developing an agreement with one or more of our surrounding communities to operate a shared public shelter.
- Provide training to municipal staff and volunteers to provide public shelter operations.
- Review the feasibility of developing an agreement with one or more of our surrounding communities to provide for commodities (water, ice, MREs and food services) acquisition and distribution.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Emergency Management = linkage to Public Safety.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
23100 Emergency Management					
517 Salaries and Wages	43,383	48,690	49,320	49,320	49,670
522 Misc Benefits	50	50	50	50	100
543 Office Supplies	673	1,400	1,400	1,600	1,800
549 Other Supplies	119			20	100
Total 23100 Emergency Management	44,225	50,140	50,770	50,990	51,670

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	16,103	19,057	18,840	18,971
REVENUE	12,311	13,000	14,500	14,500
Emergency Management				
EMPLOYEES				
Fire Marshal/Emergency Mgmt Director	0.40	0.40	0.40	0.40
Assistant Fire Marshal/Emerg Mgmt Dir.	0.05	0.05	0.05	0.05
Administrative Assistant	0.25	0.25	0.25	0.25
Total	0.70	0.70	0.70	0.70
Paid from Other Funds				
Paid from General Fund	0.70	0.70	0.70	0.70

Town of Mansfield
Expenditure Budget Summary by Activity

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	300 Public Works					
30100	Public Works Administration	101,494	102,500	105,220	106,070	82,240
30200	Supervision & Operations	87,291	93,120	95,160	91,765	119,180
30300	Road Services	663,095	685,620	685,620	683,650	696,080
30400	Grounds Maintenance	335,669	355,970	355,970	352,540	392,310
30600	Equipment Maintenance	594,655	591,000	591,000	601,990	601,380
30700	Engineering	170,245	181,050	181,050	178,350	192,720
	Total 300 Public Works	1,952,449	2,009,260	2,014,020	2,014,365	2,083,910

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.

Program Purpose and Description

The Department of Public Works (DPW) provides services for the operation, maintenance and repair of the Town's infrastructure -- its roads, bridges, solid waste facilities, park and recreation areas, school athletic fields, sewers and sewer pump 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 and construction inspection 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 2011/2012 Accomplishments

- Coordinated recovery efforts for both storms Irene and Alfred.
- Continued efforts to provide sewer and water service for the Four Corners area of Town; coordinated with UConn on a water source environmental impact assessment; monitored consultants studying water sources and the design of a sewage pump station; staffed the advisory committee. ♦
- Continued engineering/inspection efforts and grant support for the parking garage, the intermodal center and the proposed streetscapes and road improvements for the Storrs Center development. Initiated construction on Storrs Center Parking Garage and Storrs Rd/Dog Lane. ♦
- Began the construction of the Stone Mill Road bridge replacement project; continued efforts to get the Laurel Lane bridge project design finalized and approved for construction.
- Completed the Town's new salt shed at the Town Garage complex.
- Assisted the Town's Sustainability Committee in its recognizance work; calculated the Town government's carbon footprint for three of its most recent fiscal years. ♦
- Continued the program of litter removal along sections of Hunting Lodge Road, North Eagleville Road and a few other collector roads in Town. ♦
- Coordinated the design for and permitted a sewer extension to the new PETCO store adjacent to Staples in southern Mansfield. ♦

FY 2012/2013 Trends & Key Issues

Parts of the Storrs Center Development will open in 2012/13 and the Department of Public Works will need to provide staff for operating and maintaining these elements (roadways, on-street parking, trash/litter, grounds/plantings, transportation center, etc.) as they come "on-line." Construction in Storrs Center and on other Town roads and bridges will remain at high levels for some time.

FY 2012/2013 Goals & Objectives

Goal: Minimize the build-up of litter and trash in Town areas near UConn and key Town collector roads. ♦

Objectives:

- Maintain temporary help to accomplish periodic litter pickup.
- Enlist cooperation of UConn office of Off Campus Student Services for needed supplies and equipment.
- Raise level of pride in affected neighborhoods, Town residents and visitors.

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

Objectives:

- Assist Clerk of the Works in completing required inspection paperwork.
- Utilize/train existing part-time Town staff to assist in contract administration.
- Communicate frequently with DOT, DECD, FTA and other funding agencies.

- Investigate other cost-effective ways to monitor construction projects, using temporary staff, developer's personnel and part-time consulting help.

Goal: Reduce costs associated with Storrs Center construction efforts.

Objectives:

- Undertake minor roadway or grading work with Town manpower and equipment.
- Contract some bridge repair and drainage work previously scheduled for Town Crews.

Goal: Determine if winter road maintenance can be improved by using deicing materials other than salt.

Objectives:

- Continue to evaluate the use of Magnesium-based deicers on one or two plow routes in Town.
- Determine cost-effectiveness of using the more expensive materials in terms of fewer applications, greater snow melt, less snow pack on roadways, lower use of sand, etc. vs. the additional cost per ton.
- Adopt new deicing usage procedures as indicated by the usage analysis.

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

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
30100 Public Works Admin					
510 Cert Wages	(56,200)	(56,200)	(56,200)	(56,200)	(56,200)
517 Salaries and Wages	155,187	156,490	159,210	159,210	136,120
522 Misc Benefits	2,273	1,870	1,870	2,230	1,980
539 Other Purch Services		100	100	100	100
542 School/Library Books		100	100	100	100
543 Office Supplies	234	140	140	630	140
Total 30100 Public Works Admin	101,494	102,500	105,220	106,070	82,240

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	36,742	39,252	39,349	30,525
REVENUE	860	1,300	950	950
EMPLOYEES				
Public Works Director	1.00	1.00	1.00	1.00
Public Works Specialist	1.00	1.00	1.00	0.58
Total	2.00	2.00	2.00	1.58
Paid from Other Funds	0.33	0.33	0.33	0.33
Paid from General Fund	1.67	1.67	1.67	1.25
Work Measurements				
Union Grievances Heard	2	2	3	2
Contracts Administered	17	24	23	24
Capital Projects Completed	7	10	12	12
Personnel Exams Given	2	3	2	2
Professional Development Meetings Attended or Given	7	7	7	7

PUBLIC WORKS – SUPERVISON 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 2011/2012 Accomplishments

- Assumed the maintenance responsibility for the easterly extension of South Eagleville Road (Post Office Road); began the construction of improvements to the roadway near the Post Office.
- Utilizing the space available in the recently completed salt shed, began experimentation with a Magnesium-based deicer on some Town roads.
- Continued increased efforts to upgrade the Town's grounds maintenance efforts around Town buildings.
- Opened roads and assisted power company hired crews to get roads open and power restored following two historic storms: Tropical Storm Irene and early winter storm Alfred.

FY 2012/2013 Trends & Key Issues

Evaluating the experience in using a non-salt deicer, the Department will make recommendations for the Town's winter road maintenance for the future. The Department will assist with some of the less-involved construction work associated with the Storrs Center's new infrastructure (drainage and curbing, grading, landscaping and streetlight assembly). Late in the year, as public facilities in Storrs Center are completed, the Department will begin a high-level maintenance program. The Department will continue to provide training and high level safety awareness for operations personnel and self-assessment efforts (compliance with APWA's recommended management practices).

FY 2012/2013 Goals & Objectives

Goal: Train new hires in Department procedures, particularly in plow route related maintenance.

Objectives:

- Utilize UConn Transportation Institute classes for introductory training. ♦
- Utilize senior employee mentoring and "in the truck" instruction.
- Update Department snow and safety manuals for use by new hires.

Goal: Improve operations employees attendance records.

Objectives:

- Monitor employee sick leave usage at least bi-annually, initiating counseling or appropriate disciplinary measures/referrals to the employee assistance program as needed.
- Increase emphasis on the employee safety incentive program.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
PW Supervision = linkage to Town-University Relations.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
30200 Supervision & Operations					
517 Salaries and Wages	84,247	84,880	86,920	86,290	110,820
522 Misc Benefits	408	2,160	2,160	2,045	2,280
531 Prof & Tech Services	1,717	2,080	2,080	2,080	2,080
554 Equipment	919	4,000	4,000	1,350	4,000
Total 30200 Supervision & Operations	87,291	93,120	95,160	91,765	119,180

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	31,271	33,221	32,962	42,328
EMPLOYEES				
Superintendent	1.00	1.00	1.00	1.00
Public Works Specialist	0.00	0.00	0.00	0.42
Total	1.00	1.00	1.00	1.42
Paid from Other Funds				
Paid from General Fund	1.00	1.00	1.00	1.42
Work Measurements				
On-the-job Accidents	8	4	4	3
Lost Time Due to Injuries or Accidents (man days)	10	6	104	6
Avg. No. of Sick Days per Employee	13	10	7	8
No. of Safety/Training Sessions	4	4	4	4
Disciplinary Actions Taken	2	2	3	3

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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 2011/2012 Accomplishments

- Resurfaced 10.8 miles of Town road surfaces (this is still below the 14-15 miles per year recommended by the Town's pavement management program).
- Installed/repaired approximately 260 feet of drainage pipe and 14 catch-basins, including catch basins and drainage facilities on Gurleyville, Wormwood Hill and Woodland roads.
- Began road improvements to Post Office Road.
- Completed all the site work associated with the new salt shed.
- Installed an electric car charging station near the Community Center. ♦
- Responded to storms Irene and Alfred to reopen roads and assist in restoring power.
- 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 2012/2013 Trends & Key Issues

Road resurfacing continues to be a priority each year even though we are still somewhat below resurfacing the miles of road needed to keep pace with the continual roadway deterioration caused by the lack of adequate road bases on most of the Town's roads and the freeze-thaw cycles of the New England winter. Needed drainage will be provided at continuing problem spots on Town roads – Mountain Road and Wormwood Hill Road will require considerable work. While two of the Town's large bridges are being replaced now, the small bridge on Dodd Road is planned to be replaced this coming year. Trials will conclude on plow routes using treated salt, Magnesium Chloride and reduced sand mixtures; the Town's winter maintenance procedures will be revised accordingly. Lastly, plans and preparation for the road maintenance activities in the Storrs Center development area are expected in early 2013.

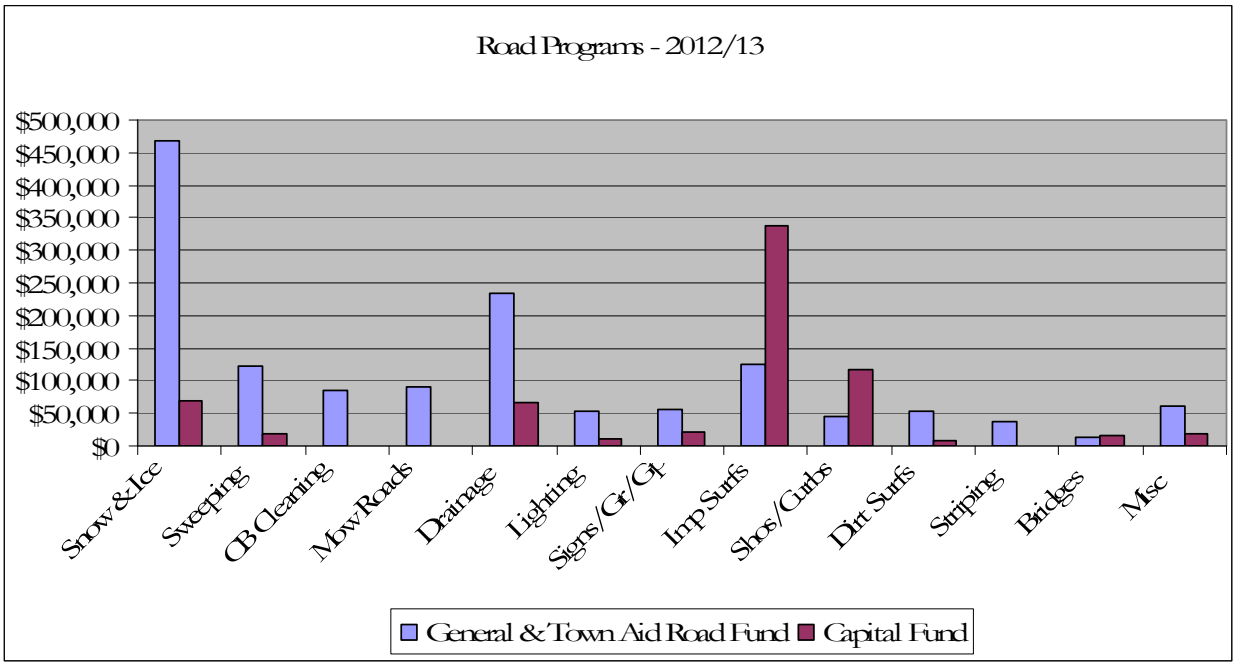
FY 2012/2013 Goals & Objectives

Goal: Evaluate the reduction of the use of aggregate (sand) in winter maintenance while not increasing the amount of salt introduced into the environment. ♦

Objectives:

- Determine which plow routes are suitable to the use of non-salt deicers.
- Determine if higher strength deicing/aggregate mixes can be used with less frequent applications.
- Monitor sand and salt deposition along specially treated Town roadways.

In addition to General Fund expenditures budgeted here, funds have been included in the capital budget proposal for road related equipment $230,000, transportation enhancements $100,000, road resurfacing $330,000, bridges $25,000 and drainage $50,000. The proposed FY 2012/13 road maintenance activities funded here and in the Capital Program have been broken down into individual program costs and plotted below:

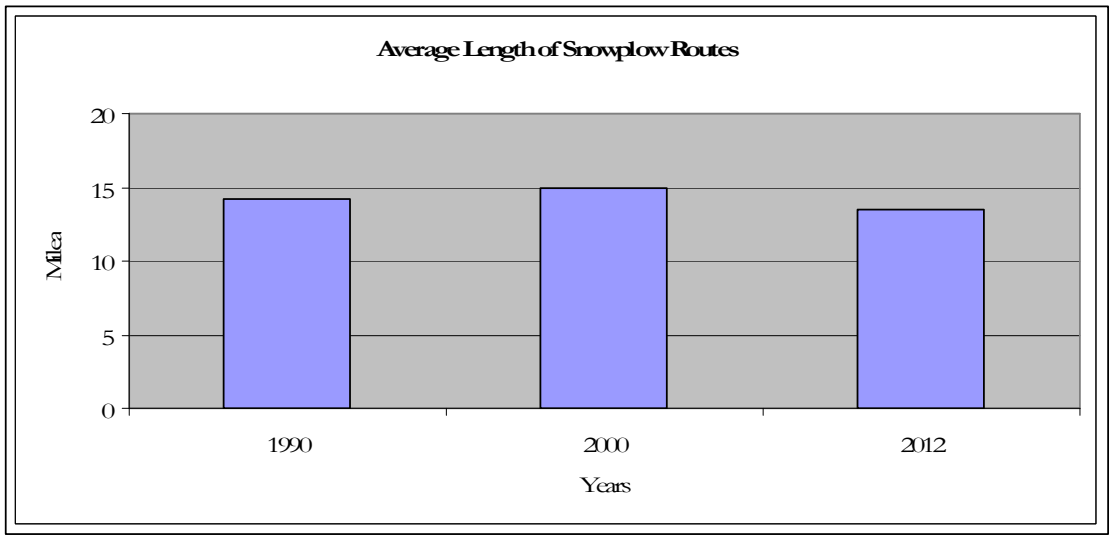


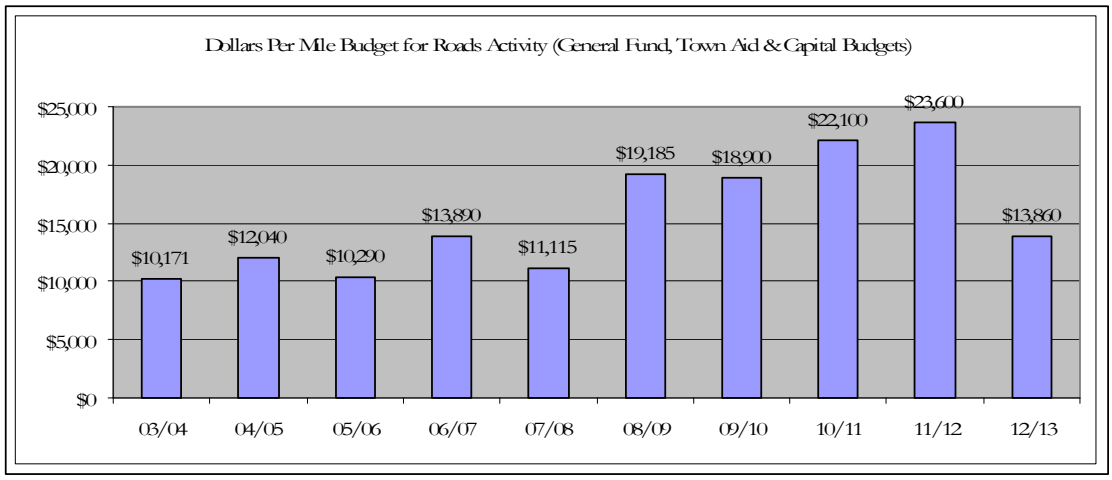
♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
PW Roads = linkage to Sustainability & Planning.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
30300 Road Services					
517 Salaries and Wages	603,732	622,670	622,670	622,670	629,150
522 Misc Benefits	5,520	5,370	5,370	5,000	5,350
539 Other Purch Services	5,580	5,580	5,580	5,580	5,580
546 Energy	48,263	48,000	48,000	48,400	52,000
554 Equipment		4,000	4,000	2,000	4,000
Total 30300 Road Services	663,095	685,620	685,620	683,650	696,080

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	224,095	243,705	237,855	240,304
EMPLOYEES				
Crew Leader	2.00	2.00	2.00	2.00
Truck Driver	8.00	8.00	8.00	8.00
Total	10.00	10.00	10.00	10.00
Paid from Other Funds				
Paid from General Fund	10.00	10.00	10.00	10.00
Work Measurements				
Accumulated Snowfall in Inches	78	45	25	45
Cubic Yrds of Sand Applied to Roads	4,600	4,000	2,500	4000
Miles of Town Roads Maintained	107.3	107.3	107.3	107.3
Days of Sanding/Plowing Required	38	35	20	35
Tons of Salt Applied to Roads	1,150	900	550	900


Average Length of Snowplow Routes
20
15
10
5
0
Miles
1990
2000
2012
Years


Dollars Per Mile Budget for Roads Activity (General Fund, Town Aid & Capital Budgets)
$25,000
$20,000
$15,000
$10,000
$5,000
$0
$10,171
$12,040
$10,290
$13,890
$11,115
$19,185
$18,900
$22,100
$23,600
$13,860
03/04
04/05
05/06
06/07
07/08
08/09
09/10
10/11
11/12
12/13

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 services 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 dropped slightly in 2011-12 as a result of the artificial turf football field installation behind the school.

FY 2011/12 Highlights

- Continued using "bridge" (soy-based) fertilizer products on Town turf areas.
- Completed grading, loaming and seeding adjacent to the 4th Lions club soccer field.
- 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, reconstructed the baseball infield at Sunny Acres Park, placing additional water-absorbing materials in the infield (to reduce drying times after rains). ♦
- Began maintenance of the Birch Road bike path and continued bike path maintenance of the existing Town bike paths including shared maintenance (with UConn) of the bike path connecting the Hunting Lodge Road bike path with the main campus. ♦

FY 2012/13 Trends and Key Issues

The Department modified turf mowing schedules in 2011/12; some athletic fields were cut twice per week during the peak growing season. This was well-received and the Department plans to continue this practice using overtime as needed. Similarly, 2011/12 efforts to make the Town and school baseball fields playable soon after rainstorms was successful; plans to expand this effort to other baseball fields are underway. The Department will begin the maintenance effort for the public grounds in the Storrs Center development in early 2013.

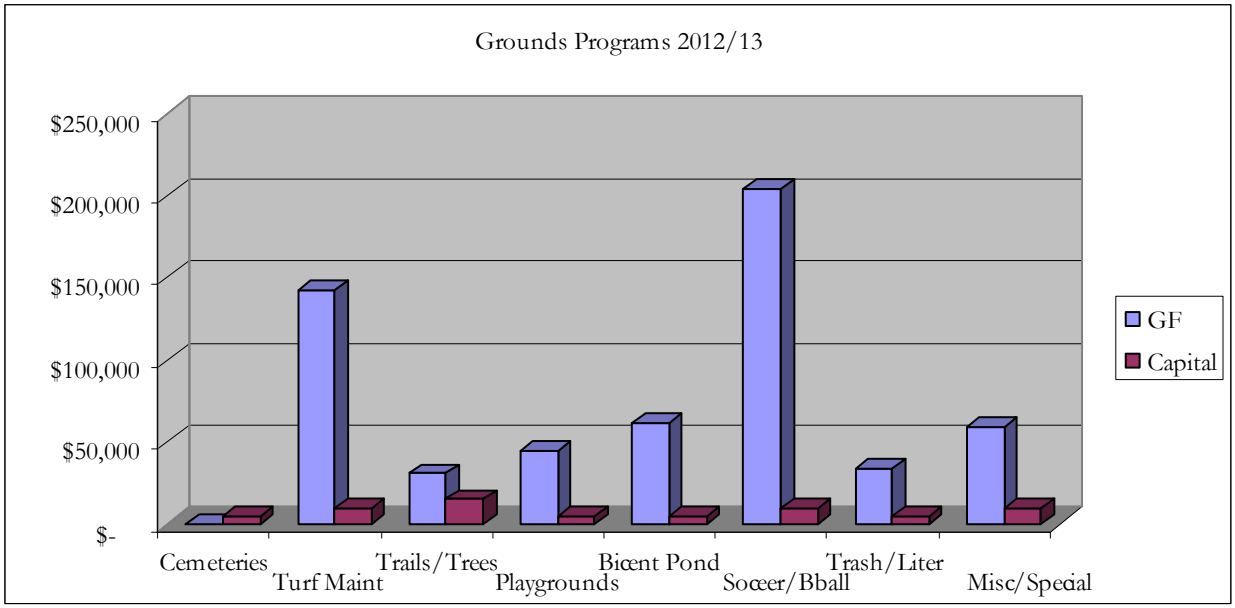
FY 2012/13 Goals and Objectives

Goal: In cooperation with the youth baseball association, make significant improvements to at least one additional baseball field in the spring of 2013. ♦

Objectives:

- Arrange for cooperative financing of special infield materials with the Parks & Recreation Department and the youth baseball association.
- Schedule the Town crew to accomplish the excavation, hauling and grading work without disrupting the ongoing spring ball field preparation work.
- Deliver the improved field to the Parks & Recreation Department by the end of May, 2013.

The proposed FY 2012/13 grounds maintenance activities as funded here and in the Capital Program have been broken down into individual program costs and plotted below:



♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Grounds Maintenance = linkage to Sustainability & Planning; Recreation, Health & Wellness.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
30400 Grounds Maintenance					
517 Salaries and Wages	295,506	311,780	311,780	311,780	341,270
522 Misc Benefits		160	160	160	160
532 Purch Property Services	9,154	9,680	9,680	7,500	11,030
539 Other Purch Services		300	300		
543 Office Supplies	216	450	450	400	650
545 Land/Rd Maint Supplies	22,097	21,600	21,600	21,500	26,700
547 Building Supplies	8,696	9,500	9,500	9,200	10,000
554 Equipment		2,500	2,500	2,000	2,500
Total 30400 Grounds Maintenance	335,669	355,970	355,970	352,540	392,310

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	109,687	122,026	119,098	130,348
REVENUE	91,290	88,160	84,400	86,740
EMPLOYEES				
Grounds Crew Leader	1.00	1.00	1.00	1.00
Groundskeeper	3.00	3.00	3.00	4.00
Laborer	1.00	1.00	1.00	1.00
Total	5.00	5.00	5.00	6.00
Paid from Other Funds				
Paid from General Fund	5.00	5.00	5.00	6.00
Work Measurements				
Acres Mowed	97	97	99	99
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	2	2

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 2011/2012 Accomplishments

- Fuel costs remained high (close to $3 per gallon), a little less than the peak prices in 2008, but at higher levels than 2010/11.
- A large plow truck, small dump truck and medium sized (zero-turn) mower were 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.
- Truck maintenance expenditures have been considerably higher than in previous years, most likely due to the longer-term effects of the severe 2010/11 winter.

FY 2012/2013 Trends & Key Issues

As shown by the increased truck maintenance costs in 2011/12, a severe winter does more than just increase costs in a given year. We expect these costs to stabilize in 2012/13. The Town purchased an "energy tracking" software package in 2011/12. We expect to utilize this program to help monitor our monthly fuel usage and reconciliation for fuel conservation initiatives. Due to the inability to replace general government vehicles in the capital budget, the age of these vehicles is old enough to show a rise in maintenance costs and the removal of cars from service for safety reasons. At least two general government cars were taken off-line in 2011/2012 due to rust affecting the frame and thus the vehicle's integrity. As a result, replacement vehicles are now critically needed.

FY 2012/2013 Goals & Objectives

Goal: Reduce fuel usage. ♦

Objectives:

- Use energy tracking programs to develop and confirm fuel saving measures.
- Replace general government vehicles with higher-mileage models.
- Enforce no-idling policies.

Goal: Retain the Department's qualified mechanics.

Objectives:

- Offer out-of-the shop training classes to mechanics.
- Emphasize to operations employees the importance of proper equipment care (through periodic training sessions).
- Utilize overtime to accomplish seasonal equipment maintenance to make up for the lack of a 4th mechanic.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Equipment Maintenance = linkage to Sustainability & Planning.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
30600 Equipment Maintenance					
517 Salaries and Wages	180,039	186,010	186,010	186,010	187,640
521 Medical Ben.		(500)	(500)	(500)	(500)
522 Misc Benefits	1,668	3,650	3,650	3,300	3,300
539 Other Purch Services	1,510	1,730	1,730	1,730	1,730
542 School/Library Books		250	250	250	250
546 Energy	240,873	251,900	251,900	251,900	250,000
547 Building Supplies	1,455	2,850	2,850	2,800	2,850
548 Rolling Stock Supplies	162,892	137,110	137,110	149,000	148,110
549 Other Supplies	2,720	2,500	2,500	2,500	2,500
554 Equipment	3,498	5,500	5,500	5,000	5,500
Total 30600 Equipment Maint.	594,655	591,000	591,000	601,990	601,380

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	66,827	72,802	71,054	71,669
REVENUES	3,243	2,500	2,500	2,500
EMPLOYEES				
Lead Mechanic	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00
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				
Gasoline Used (gals)	35,000	37,000	33,000	37,000
Diesel Fuel Used (gals)	42,000	37,000	35,000	37,000
Autos, Trucks & Equipment Maintained	270	271	269	271
Hrs PM Services	810	800	1,000	800
Hrs Total Equip Services	2,000	2,000	2,000	2,000

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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 coordinates the maintenance of the Town's computerized parcel mapping system 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 2011/2012 Accomplishments

- Completed the acquisition of right-of-way deeds and easements for all the public improvement projects in Storrs Center as well as the required utility relocations in the public roads. ♦
- Served as Clerk of the Works coordinating all construction inspection and grant administration for the new parking garage in Storrs Center and the improvement projects on Storrs Road and Dog Lane. ♦
- Completed semi-annual updates of the Assessor's parcel maps; coordinated Town's mapping efforts for GIS desktop applications and the program's on-line version.
- Rated paved roads (annually) and sampled the former landfill's monitoring wells (quarterly).
- Provided field inspection work for the Stone Mill Road bridge replacement project.
- Completed the design of the enhancement grant project on the west side of Storrs Road (South Eagleville Road to the Liberty Bank plaza). ♦
- Assisted the Downtown Partnership staff in administering the large Federal Transit Administration grant for the Storrs Center village street and transportation center. ♦
- Continued field survey and design work for sewer and water systems in the Four Corners area. ♦
- Continued the coordination of design work with UConn for a walkway on North Eagleville Road from Hunting Lodge Road to Northwood apartments. ♦

FY 2012/2013 Trends & Key Issues

There will be three bridge construction projects underway in 2012/13: The Stone Mill Road bridge will be completed in the fall, the Laurel Lane bridge will just be getting started, and the Dodd Road bridge will still be under construction at the beginning of the fiscal year. Considerable administrative and engineering staff time will be required to keep these projects on track.

Administering the grants and inspecting the work for the Storrs Center public infrastructure projects will be a major effort in 2012/13. Additional temporary inspection employees/services will be needed when all projects are underway.

When the decision is made by the Town and UConn as to what the best option is to obtain additional water for northern Mansfield, additional design and coordination work will be required. The pipeline designs for the sewer and water systems for the Four Corners area, (being done by the Town) will need to be finalized for construction.

It is expected that the funding arrangements for the extension of the walkway on North Eagleville Road west to Northwood apartments will be complete by the start of 2012/13 and the administration of construction (to be done by the Town) will begin. The walkway on South

Eagleville Road (Maple to Separatist) may be on the November, 2012 ballot, and a designer may need to be retained to design this walkway section.

FY 2012/2013 Goals & Objectives

Goal: Carry out effective administration of multiple grant-funded construction projects including keeping up with the required paperwork.

Objectives:

- Train and utilize part-time temporary admin/clerical help to complete forms and reports.
- Hire and train additional temporary engineering inspection personnel.
- Utilize web-based project tracking software to track projects, document work progress and communicate with all parties (designers, contractors, inspectors, etc.).
- Utilize social media to update interested parties on construction progress.

Goal: Assist with the information systems development/application for bicycle and bus commuters in Storrs Center. ♦

Objectives:

- Transfer Town bike route information to new servers/computer systems.
- Acquire electronic bus-route and tracking information from WRTD and UConn for same.
- Research and assemble other pertinent traveler/visitor information for the information systems.
- Coordinate the work of the systems integrator.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Engineering = linkage to Sustainability & Planning.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
30700 Engineering					
517 Salaries and Wages	168,432	171,650	171,650	169,150	183,220
522 Misc Benefits	589	3,000	3,000	2,500	3,100
531 Prof & Tech Services	21	1,200	1,200	1,200	1,200
533 Repairs/Maintenance	195	1,500	1,500	1,800	1,500
541 Instructional Supplies	483	900	900	900	900
542 School/Library Books	99	150	150	150	150
543 Office Supplies	363	500	500	500	500
547 Building Supplies	63	400	400	400	400
554 Equipment		1,750	1,750	1,750	1,750
Total 30700 Engineering	170,245	181,050	181,050	178,350	192,720

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	62,519	67,181	64,614	69,981
EMPLOYEES				
Asst. Town Engineer	1.00	1.00	1.00	1.00
Engineering Intern	0.50	0.50	0.50	0.65
Office Assistant			0.24	0.50
Project Engineer	1.00	1.00	1.00	1.00
Temporary Engineering Inspector			0.55	0.55
Clerk of the Works	1.00	1.00	1.00	1.00
Total	3.50	3.50	4.29	4.70
Paid from Other Funds	1.00	1.00	1.79	1.93
Paid from General Fund	2.50	2.50	2.50	2.77
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 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	400 Community Services					
42100	Human Services Administration	318,025	328,910	331,160	331,160	336,670
42202	Mansfield Challenge - Winter	2,133				
42204	Youth Employment - Middle Sch	2,072	2,000	2,000	2,000	2,000
42210	Youth Services	153,122	165,970	165,970	163,970	172,050
42300	Senior Services	178,428	199,250	199,370	199,370	206,470
43100	Library Services Admin	624,219	641,475	654,765	643,715	654,840
45000	Contributions To Area Agency	295,733	317,940	317,940	317,940	303,340
	Total 400 Community Services	1,573,732	1,655,545	1,671,205	1,658,155	1,675,370

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, human services, library and recreation services to residents of Mansfield. Also included in this Division are contributions to area agencies that primarily support community services.

Town of Mansfield
Expenditure Budget Summary by Activity

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	111 General Fund					
42100	Human Services Administration	318,025	328,910	331,160	331,160	336,670
42202	Mansfield Challenge- Winter	2,133				
42204	Youth Employment - Middle Sch	2,072	2,000	2,000	2,000	2,000
42210	Youth Services	153,122	165,970	165,970	163,970	172,050
42300	Senior Services	178,428	199,250	199,370	199,370	206,470
	Total General Fund- Human Services	653,780	696,130	698,500	696,500	717,190

HUMAN SERVICES

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. 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 the Fair Housing Officer. 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 2011/2012 Accomplishments

- Worked with other members of the Mansfield Community-Campus Partnership to secure and implement a "Healthy Campus Initiative" grant from the Department of Mental Health and Addiction Services to focus on responsible party behavior. ♦
- Awarded a grant by the State Department of Transportation to secure funding to purchase a wheelchair accessible van for seniors and residents with disabilities. ♦
- Worked with staff and volunteers to plan and implement a Community Conversation on Mansfield's Plan for Young Children. ♦
- Worked with staff and volunteers as a sub-committee of Mansfield Advocates for Children to begin the development of a community playground. ♦
- Opened and operated a respite center and emergency shelter at the Community Center following Tropical Storm Irene and Storm Alfred, providing food, information, and sleeping accommodations to residents throughout the region. Worked with the Red Cross to provide a linkage to FEMA assistance and assisted individual residents with special needs, including medically vulnerable and financially needy individuals.

FY 2012/2013 Trends & Key Issues

During the past year Departmental staff has noted an increased demand for services across all programs. This occurs at a time when resources are limited and residents' expectations are expanding. Consequently, the Department has had to rely more heavily on volunteers and community donations to respond to client needs. This increased demand for services, along with some changing client demographics, makes this an appropriate time to conduct a review of the Department's existing programs and services.

FY 2012/2013 Goals & Objectives

Goal: Evaluate Human Services' mission, vision, services, staffing, and organizational structure to determine the most effective way to deliver quality services.

. **Objectives:**

- Complete a benchmarking process to compare Mansfield to similar towns by July of 2012.
- Engage in a strategic planning process that includes staff, Advisory Board members, and other departmental stakeholders by September of 2012.
- Develop performance measures to track the ability of programs and services to achieve desired results by December of 2012.

Goal: Consolidate community fund raising initiatives related to Special Needs, camperships and holiday donations.

Objectives:

- Develop administrative structures required to support this effort, including exploration of the need for the development of a charitable foundation by July of 2012.
- Collaborate with the Mansfield Holiday Fund and the Mansfield Community Fund to integrate existing fund-raising initiatives by July of 2012.
- Begin a bi-annual fund raising initiative that offers an opportunity for directed giving by donors by September of 2012.

Goal: Update the Department's emergency operation plan relative to responsibilities for sheltering and mass care. ♦

Objectives:

- Review responsibilities as they currently are documented in the plan by July of 2012.
- Develop emergency response protocols that are consistent with the town-wide plan and ensure ease of implementation and adequate support for these protocols by September of 2012.
- Provide training to Departmental staff who are responsible for implementing emergency protocols by September of 2012.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Human Services = linkage to Education & Early Childhood Services; Senior Services; Recreation, Health & Wellness; Public Safety.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
42100 Human Services Administration					
517 Salaries and Wages	195,823	201,420	203,670	203,670	209,070
522 Misc Benefits	1,400	1,990	1,990	1,990	2,100
543 Office Supplies	584	500	500	500	500
563 Misc Expenses & Fees	120,218	125,000	125,000	125,000	125,000
Total 42100 Human Services	318,025	328,910	331,160	331,160	336,670

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	72,686	78,833	77,800	79,854
REVENUE	3,441	-	1,890	3,470
EMPLOYEES				
Director	1.00	1.00	1.00	1.00
Social Worker	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
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				
Elderly Tax Relief Apps.	254	275	275	300
Persons assisted through Holiday Prog.	172	200	200	225
Persons receiving Counseling Referral	209	225	300	325
Persons Provided Information Only	125	130	150	175

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HUMAN SERVICES - YOUTH SERVICES- 42210

The Youth Service Bureau provides programs that respond to the needs of Mansfield youth and their families. These programs support and advocate for the social and emotional development of the Town's youth. 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.

Early Childhood Services focus specifically on the needs of families with young children ages birth through eight, and includes school readiness, information and referral and community planning. Staff oversees the State Department of Education's School Readiness grant and all its components, and the William Caspar Graustein Memorial Fund Discovery grant.

FY 2011/2012 Accomplishments

- Provided youth and parents with approximately 2,952 therapeutic contacts, with 286 youth receiving one or more clinical service.
- Received continued funding from the NECASA and the State Department of Education Enhancement grant, enabling continuation of the Grandparents Raising Grandchildren group serving 30 participants, as well as the Cope Program which serves 60 children in three different elementary schools.
- Expanded parent support groups (mothers' group and Big Friends), transition programs for at risk students, and the Youth Work Employment program. ♦
- All positive youth development programs functioned at capacity, including the Mansfield Challenge Program which successfully completed its 35th year.
- Worked to create a Regional Juvenile Review Board in conjunction with the Willington, Ashford and Coventry Youth Service Bureaus. ♦
- Continued to develop collaborative efforts with local universities, thus increasing the number of volunteers and providing opportunities for youth to visit college campuses. ♦
- Trained, managed, and assigned approximately 66 volunteers to individual clients and programs.
- Due to a retirement hired an Early Childhood Services Coordinator and filled the newly created Program Assistant position, both made possible through grant funding. ♦
- Provided support to the "Safe Routes to Schools" grant initiative. ♦
- Awarded a $4,600 "Quality Enhancement Grant" from the State Department of Education, supporting two teachers at Mansfield Discovery Depot in pursuit of degrees in Early Childhood Education. ♦
- Completed a survey for Mansfield Advocates for Children on the issue of "Community Connectedness." ♦

FY 2012/2013 Trends & Key Issues

There has been an increased demand for mental health services, participation in positive youth development programs, and parenting support programs. This has resulted in limits on the number of clients who can participate in these programs and services. The Youth Service Bureau depends greatly on volunteer participation, community involvement, work study students, and university partnerships to assist in providing services to the community, and will be looking to build on that success.

FY 2012/20132 Goals & Objectives

Goal: Improve the present level of services provided to youth and families by building the capacity of the program to respond to an increased demand for services. ♦

Objectives:

- Collaborate with the courts, police, DCF, DMHAS, and the CT Youth Service Association to advocate for increased funding for regional services in the State's FY 2013 budget.
- Develop additional referral sources of available volunteers, including establishing relationships with two new university departments.
- Provide monthly teaching and mentoring experiences by matching volunteers with their professional interests.

Goal: Successfully rewrite Mansfield's Plan for Young Children, utilizing consultants as needed. ♦

Objectives

- Ensure that all MAC members are "conversational" in the model of Results Based Accountability by the start of the fiscal year.
- Secure funding from the Graustein Fund for the next two year grant cycle by demonstrating that we are moving past implementation and into evaluation of the Plan. This will be done by utilizing data that shows effective use of indicators associated with actionable strategies.
- Encourage staff at the area Early Childhood Centers to pursue degrees in early childhood education by securing quality enhancement funds from the State to help support qualified teachers.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Youth Services = linkage to Education &Early Childhood Services; Town-University Relations; Regionalism; Sustainability & Planning.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
42210 Youth Services					
510 Certified Wages	(16,345)	(16,340)	(16,340)	(16,340)	(16,340)
517 Salaries and Wages	157,068	165,100	165,100	165,100	171,180
522 Misc Benefits	2,097	3,110	3,110	3,110	3,110
531 Prof & Tech Services	8,588	9,950	9,950	9,950	9,950
539 Other Purch Services	80	500	500	500	500
542 School/Library Books	251	350	350	350	350
543 Office Supplies	412	650	650	650	650
549 Other Supplies	602	2,650	2,650	650	2,650
563 Misc Expenses & Fees	369				
Total 42210 Youth Services	153,122	165,970	165,970	163,970	172,050

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	52,234	58,223	56,825	59,141
EMPLOYEES				
Youth Service Coordinator	1.00	1.00	1.00	1.00
Youth Counselors	1.00	1.00	1.00	1.00
Program Assistant			0.43	0.43
School Readiness Coordinator	0.71	0.71	0.86	0.86
Total	2.71	2.71	3.29	3.29
Paid from Other Funds	0.26	0.26	0.78	0.65
Paid from General Fund	2.45	2.45	2.51	2.64
Work Measurements				
Therapy sessions w/youth & families (yr)	1,510	1,500	2,952	2,900
Youth recvng one or more clinical srvc (yr)	293	300	286	275
Parents/grandparents	60	60	108	100
Volunteers			68	75
Youth Employment participants	20	20	4	5

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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, and medical services through a variety of programs.

FY 2011/2012 Accomplishments

- The Commission on Aging has updated the Long Range Plan, focusing on identified priorities of information dissemination and access to public meetings.
- Successfully piloted a summer evening program that ran from June 2011 to September 2011 allowing the Senior Center to remain open until 7:30pm on Thursday evenings.
- Sponsored a presentation by Masonicare on the proposed assisted living project and coordinated a trip to Masonicare facilities in Wallingford, CT for seniors. ♦
- Updated and distributed the "At Your Fingertips" booklet to provide information on resources available to the senior population. ♦
- The Mansfield Senior & Wellness Center continues to promote increased health through various screening opportunities and health promotion talks. ♦
- Successfully piloted a Tai Chi Balance and Fall Prevention program at the Senior Center in fall 2011. ♦
- The Café Meal program came in third in Eastern Connecticut in providing meals to seniors, only behind New London and Norwich.
- Awarded a grant by the State Department of Transportation to secure funding to purchase a wheelchair accessible van for seniors and residents with disabilities. ♦

FY 2012/2013 Trends & Key Issues

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

FY 2012/2013 Goals & Objectives

Goal: The Department of Human Services will actively engage seniors in a review of departmental programs and services as they impact area seniors. ♦

Objectives:

- Include representatives of the senior community in the Human Services Department's strategic planning process, to be completed by September of 2012.
- Work collaboratively with the Commission on Aging to identify critical human service needs for seniors in Mansfield by December of 2012.
- Continue to work with Masonicare to ensure that any new independent/assisted living services that are developed meets the needs of eligible Mansfield seniors.

Goal: The Mansfield Senior Center will provide programs that promote and stimulate healthy living options for the senior residents of Mansfield. ♦

Objectives:

- Maintain total participation at the Mansfield Senior Center at 20,000 visits per year.
- Develop an internal review process utilizing the My Senior Center computer program to evaluate participation rates and effectiveness of programs being offered at the Senior Center by January 2013.
- Solicit and review programs offered at other Senior Centers both locally and nationally to determine if there are additional programs that should be offered at the Mansfield Senior Center by May 2013.

Goal: Utilize Senior Services' Social Work staff to provide education to Mansfield seniors on how to best prepare for an emergency or disaster. ♦

Objectives:

- Dedicate column space to emergency preparedness in the Sparks newsletter every month.
- Provide educational materials that can be used as a guide for emergency planning.
- Conduct community presentations on emergency preparedness at senior housing sites.
- Provide home consultations to assist with individual planning on emergency preparedness.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Senior Services = linkage to Senior Services; Recreation, Health & Wellness; Public Safety.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
42300 Senior Services					
517 Salaries and Wages	173,600	193,510	193,630	193,630	200,430
522 Misc Benefits	1,045	1,690	1,690	1,690	1,990
539 Other Purch Services	2,615	2,700	2,700	2,700	2,700
542 School/Library Books	111	150	150	150	150
543 Office Supplies	1,057	1,200	1,200	1,200	1,200
Total 42300 Senior Services	178,428	199,250	199,370	199,370	206,470

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	64,437	75,737	73,965	76,554
EMPLOYEES				
Senior Services Coordinator	1.00	1.00	1.00	1.00
Senior Service Social Worker	0.71	0.71	0.71	0.71
Administrative Assistant	1.50	1.50	1.50	1.50
Transportation Coordinator	0.29	0.29	0.29	0.29
Kitchen Aide	0.71	0.71	0.71	0.71
Total	4.21	4.21	4.21	4.21
Paid from Other Fund/Source	0.12	0.12	0.12	0.12
Paid from General Fund	4.09	4.09	4.09	4.09
Work Measurements				
Total Membership	1,325	1,350	1401	1425
New Members Registered	56	60	70	70
SPARKS copies published/monthly	1,010	1,010	800	800
Participation (Cumulative)	22,000	23,000	20,000	20,000
Noon Meals Served:	6,392	6,600	6,600	6,700
Persons receiving Social Services (Average number served/month)	30	40	40	45

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LIBRARY ADMINISTRATION - 43100

Mansfield Public Library continues to serve as an important resource for the Town of Mansfield, providing recreational and informational materials in a variety of formats, library-based and outreach programs for all ages, and 24 hour access to library resources through its website.

FY 2011/2012 Accomplishments

- Due to retirements and other staffing changes hired and trained 3 new staff members and promoted five staff members. The Library is fully staffed as of February 2012, including new Director Leslie McDonough.
- Migrated to Evergreen, the Library Consortium's new Integrated Library System; the required extensive staff time and training throughout the first half of the fiscal year. ♦
- For the first time, the Library Summer Reading Program included adults, and attracted 90 participants. Thanks to collaboration with the public schools the Library was able to provide reading incentives for all summer readers, including items made by MMS TechEd students. ♦
- Continued to participate in and contribute to Books on Buses, which saw a 99% increase from the previous year, with a total of 2,241 items circulated. ♦
- Developed a Library Facebook page, which is successfully being used to promote programs and services, as well as to post pictures of Library activities. ♦
- Redesigned the Library website in an effort to produce a site that is more user-friendly and easier to maintain. ♦

FY 2012/2013 Trends & Key Issues

Mansfield Public Library (MPL) is entering an era of new leadership; MPL will balance maintaining strong, successful programs while remaining open to the opportunities that change can bring. The continuing economic uncertainly that affects organizations and individuals alike, along with constantly changing technology, are both factors that will affect the future direction of the Library. The transition from print to digital resources is one that all libraries are currently facing and dealing with in varying ways. Whatever the future of print resources, there is no doubt that e-books and other digital resources are here to stay, and should become an accepted part of the public library collection. The challenge this presents to library budgets is significant, but it is one that has been faced before with other developing technologies. The challenge it presents to library usage continues to be one that requires constant assessment and creative thought. As resources become more readily available electronically, MPL must continue to seek ways to remain relevant to its users through programs and services that contribute to the overall wellbeing of the community. It is especially important during difficult economic times that MPL and its resources remain open, available, and accessible to citizens from all walks of life.

FY 2012/2013 Goals & Objectives

Goal: Enhance the public library experience for users of all ages through the creative use of relevant and up-to-date technology.

Objectives:

- Develop a 3-year Technology Plan, including a schedule for the systematic upgrading and replacement of computers used by the public and staff.
- Provide Mansfield residents with access to e-books as a growing portion of the Library collection.

- Increase professional development opportunities to allow staff to stay current with emerging technologies, providing at least one webinar or local continuing education program per year for each librarian.

Goal: Expand the Library's community of readers through literacy-based programs for all ages. ♦

Objectives:

- Promote Library usage among families by providing a quarterly evening event for families.
- Build on the success of the adult summer reading program by providing monthly drop in book-chat programs for adults.
- Highlight the Library's collections and programs and encourage community conversation about books and reading through the regular use of Facebook and other interactive social media.

Goal: Enhance the Library's visibility and relationships within the community through collaboration with local agencies and organizations. ♦

Objectives:

- Discuss collaborative programming possibilities with Parks and Recreation.
- Plan at least two programs per year involving volunteers from the community.
- Expand awareness of local issues and concerns, and promote library usage by increasing the Library's presence at community meetings and events.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Library = linkage to Government; Education & Early Childhood Services; Regionalism

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
43100 Library Services Admin					
517 Salaries and Wages	484,719	492,510	505,800	505,800	499,870
522 Misc Benefits	2,293	2,000	2,000	2,000	3,400
531 Prof & Tech Services	976	1,000	2,500	1,000	1,000
534 Rentals	578	530	530	530	530
539 Other Purch Services	1,035	1,030	1,030	1,030	1,050
541 Instrutional Supplies	2,599	3,000	3,000	3,000	3,000
542 School/Library Books	97,527	99,810	95,810	93,760	107,090
547 Building Supplies	68	100	2,600	100	100
554 Equipment	34,424	41,495	41,495	36,495	38,800
Total 43100 Library Services Admin	624,219	641,475	654,765	643,715	654,840

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	179,919	197,771	193,212	190,926
REVENUE	36,436	34,300	32,800	32,800
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	2.52	2.52	2.66
Pages	1.35	1.35	1.35	1.35
Total	10.58	10.44	10.44	10.58
Paid from Other Funds	0.50	0.50	0.50	0.50
Paid from General Fund	10.08	9.94	9.94	10.08

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

Work Measurements

Total Circulation	240,000	240,000	200,000	225,000
Reference Transactions	11,000	11,000	12,200	12,500
Collection Size	*83,000	85,000	81,400	83,000
Library Card Holders	*8,000	8,500	9,200	9,500

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

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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 homebound Mansfield residents.

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

PERCEPTION PROGRAMS. Provides outpatient treatment, outreach, residential treatment and educational services to substance abusers, those with co-occurring mental illness, offenders, and people living with AIDS.

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

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

WINCOG. Agency represents nine towns in eastern Connecticut, providing technical assistance and advice on land use matters such as transportation, zoning regulations, census and demographic information, and state and federal programs.

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

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

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 (WINDHAM REGIONAL TRANSPORTATION DISTRICT). Provides fixed route buses in Mansfield.

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.

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

Town of Mansfield
Expenditure Budget

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	45000 Contributions To Area Agencies					
53701	Dial-A-Ride	41,030	42,260	42,260	42,260	39,200
53702	Wincog	17,618	19,330	19,330	19,330	20,380
53703	WRFSOA-McSweeny Senior Center	1,500	6,500	6,500	6,500	1,630
53707	United Service, Inc.	8,000	8,000	8,000	8,000	8,000
53708	WRTD-Windam Reg Transit District	37,310	38,510	38,510	38,510	38,510
53709	Meals On Wheels	1,470	2,700	2,700	2,700	2,700
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	31,380	31,380	31,380	17,070
53725	WRTD-Pre-paid Fare	15,000	23,000	23,000	23,000	24,000
53727	Community Companion & Homemakers	4,000	4,000	4,000	4,000	4,000
53733	Eastern Highlands Health Dist	111,045	113,960	113,960	113,960	120,350
53734	Mansfield/UCONN Transportation	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 Ministries	2,500	2,500	2,500	2,500	2,500
53741	Perception House					500
53745	Windham Area No Freeze Project	2,500	2,500	2,500	2,500	1,200
Total	45000 Cont. to Area Agencies	295,733	317,940	317,940	317,940	303,340

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Town of Mansfield
Expenditure Budget Summary by Activity

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	500 Community Development					
30800	Building Inspection	143,169	163,680	170,510	173,910	170,470
30810	Housing Inspection	103,902	106,625	108,485	106,095	107,350
51100	Planning Administration	224,496	208,580	232,990	233,235	228,680
52100	Planning/Zoning Inland/Wetland	8,817	7,530	7,530	6,715	8,100
58000	Boards and Commissions	2,777	4,750	4,750	4,750	6,400
	Total 500 Community Dev.	483,161	491,165	524,265	524,705	521,000

COMMUNITY DEVELOPMENT

Mission

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

Program Purpose and Description

The Community Development 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 Community Development 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 Statues. 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 certain that the work has been satisfactorily completed. Staff also consults with architects, contractors and homeowners who seek advice and assistance. In addition, the Department enforces the State Demolition Code, assigns and maintains a record of street numbers and is on call to conduct inspections following fires or other disasters.

FY 2011/2012 Accomplishments

- Attended code-related courses and seminars required to maintain staff licenses.
- Continued to provide timely and quality permitting and inspection services to our larger Mansfield community while construction of Storrs Center Phase 1A is underway.
- Worked cooperatively with all stake holders regarding Building Code provisions of the Storrs Center Project. Conducted plan review and consultations with the owners, designers and builders of the project. Conducted inspections as requested, usually on a daily basis. Reviewed and approved third party inspector's activities as required pursuant to applicable Building Code provisions. ♦

FY 2012/2013 Trends & Key Issues

The Storrs Center project will continue to require a large commitment of staff time to enforce the Building Code. Due to the increased workload associated with Storrs Center and other planned commercial activity (e.g Farmer's Cow, Eastbrook Mall, Cumberland Farms, Staples Plaza, United Services Building) in Mansfield, a temporary part-time building inspector has been hired.

FY 2012/2013 Goals & Objectives

Goal: Assure safe, sanitary and energy efficient construction of the Storrs Center project. ♦

Objectives:

- Conduct plan review as needed and when possible complete review within 10 business days.
- Consult with contractors, owners and architects to proactively ensure code compliant construction.
- Inspect project at various stages as required by the Building Code.

Goal: Obtain services of a vendor to implement an online permitting program and Department tracking module. ♦

Objectives:

- Prepare a Request for Qualifications (RFQ) to identify potential vendor.
- Select software system and implement selected program.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Building Inspection = linkage to Sustainability & Planning; Government

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
30800 Building Inspection					
517 Salaries and Wages	137,347	157,630	163,460	167,160	163,600
522 Misc Benefits	1,986	2,400	2,400	3,050	2,770
531 Prof & Tech Services	688	1,000	1,000	1,000	1,000
539 Other Purch Services	565	650	650	700	700
542 School/Library Books	621	750	750	750	1,000
543 Office Supplies	706	600	600	600	750
547 Building Supplies	798	400	400	400	400
549 Other Supplies	458	250	250	250	250
Total 30800 Building Insp.	143,169	163,680	169,510	173,910	170,470

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	50,981	61,694	63,854	62,487
REVENUE	129,565	161,030	176,530	176,530
EMPLOYEES				
Building Official	1.00	1.00	1.00	1.00
Assistant Building Inspector	1.00	1.00	1.00	1.00
Temporary Building Inspector			0.50	0.50
Administrative Assistant	0.60	0.60	0.60	0.60
Total	2.60	2.60	3.10	3.10
Paid from Other Funds	0.37	0.37	0.87	0.87
Paid from General Fund	2.23	2.23	2.23	2.23
Work Measurements				
Total Building Permits	825	850	900	900
Total Inspections	2,400	2,500	2,600	2,600
Dollar Value of Bldg Construction	$9,500,000	$12,000,000	$13,000,000	$13,000,000
Dollar Value of Fees Collected	$134,000	$160,000.00	$175,000	$175,000

HOUSING 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 2011/2012 Accomplishments

- Maintained the landlord registry and implementation (certificate zone) database. These programs were adopted by Council in 2006. We are currently administering our third full 2 year cycle of the inspection program for approximately 1100 dwelling units. All properties requiring registration of the landlord are monitored and adjusted as needed. The majority of registrations were received and documented from September 2006 through September 2008. Most registration activity at this time is conversions to rental, change of address and units not previously identified. ♦
- Enforced the Town's Litter & Residential Parking ordinances. ♦
- Worked with Town Manager and the Quality of Life Committee to enact the Nuisance House ordinance. ♦

FY 2012/2013 Trends & Key Issues

A number of new ordinances have been adopted by Council since 2006 that require administration and/or enforcement by Building and Housing Inspection staff. Recent examples include the Residential Off-Street Parking Ordinance and the landlord portion of the Nuisance Ordinance.

FY 2012/2013 Goals & Objectives

Goal: Research the feasibility of new initiatives to maintain neighborhood quality of life. ♦

Objectives:

- Identify and contract with a parking enforcement vendor to provide a ticketing hardware and software system and to mange the ticket revenue collection system.
- Work with Planning and Development to research an online activity tracking software.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Housing Inspection = linkage to Housing; Public Safety

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
30810 Housing Inspection					
517 Salaries and Wages	101,375	102,450	104,310	101,920	102,920
522 Misc Benefits	105	1,025	1,025	1,025	1,030
539 Other Purch Services		500	500	500	500
542 School/Library Books	(42)	500	500	500	500
543 Office Supplies	1,089	750	750	750	1,000
547 Building Supplies	752	750	750	750	750
549 Other Supplies	274	250	250	250	250
554 Equipment	349	400	400	400	400
Total 30810 Housing Insp.	103,902	106,625	108,485	106,095	107,350

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	37,629	40,097	38,933	39,310
REVENUE	104,107	93,010	98,810	91,510
EMPLOYEES				
Housing Inspector (FT)	1.00	1.00	1.00	1.00
Housing Inspector (PT)	0.23			
Administrative Assistant	0.65	0.65	0.65	0.65
Total	1.88	1.65	1.65	1.65
Paid from Other Funds				
Paid from General Fund	1.88	1.65	1.65	1.65
Work Measurements				
Total inspections	1,060	1,100	1,150	1,150
Complaint investigations	30	30	30	30
Certificates issued	586	586	586	586
Prosecutions	3	3	4	3
Dollar value of fees collected	$85,000	$85,000	$85,000	$85,000
Penalty fees collected	$100	$100	$6,000	$1,000

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PLANNING AND DEVELOPMENT - 51100

The Department of Planning and Development administers and coordinates activities related to the physical, community, and economic development of the Town. Key activities include assisting the Planning and Zoning Commission and Inland Wetlands Agency with their statutory responsibilities; providing guidance to the Mansfield Downtown Partnership, Conservation Commission, Town Council and various advisory committees such as Sustainability, Four Corners Sewer and Water, and Community Quality of Life; implementing the Mansfield Plan of Conservation and Development (POCD); and coordinating business retention and recruitment efforts with the Mansfield Downtown Partnership, University of Connecticut and surrounding communities.

FY 2011/2012 Accomplishments

In addition to standard monthly responsibilities related to staffing the Planning and Zoning Commission and enforcement of the Zoning regulations through issuance of permits and violation notices, Department staff:

- Prepared a *Safe Routes to School Master Plan* for Southeast Elementary School. ♦
- Submitted seven grant applications totaling $1.95M in requests.
- Awarded $610,000 grant from the HUD Office of Sustainable Housing and Communities to complete the following projects over the next three years: Sustainable Design and Green Building Action Plan; housing and economic development strategy; update the Plan of Conservation and Development and rewrite of zoning and subdivision regulations. ♦
- Issued zoning permits for the following projects at Storrs Center and monitored all construction for compliance with conditions of approval: parking garage and transportation center; Village Street; Post Office. ♦
- Continued efforts to bring public water and sewer infrastructure to the Four Corners area to stimulate redevelopment. ♦
- Partnered with UConn to identify new water supply source to serve both town and university needs. ♦
- Reviewed proposed Interstate Reliability Project and prepared recommendations for Planning and Zoning Commission and Town Council consideration. ♦
- Sponsored Buy Local First Mansfield to promote local businesses during the winter holiday season. ♦
- Coordinated with the towns of Coventry and Tolland on an application to the Regional Performance Incentive Program to fund regional development activities for FY2012/13. ♦

FY 2012/2013 Trends & Key Issues

Current efforts to identify a new source of water for the Town and University as well as the development of a technology park in the north campus area present tremendous opportunity for business and job growth over the next several years. However, these projects are also expected to increase development pressure in northern Mansfield in the coming years and drive demand for stronger sustainable development regulations. As such, implementation of the HUD grant will be the primary focus of long-range planning and regulatory activities to ensure that the Town is proactive in ensuring that new development meets the vision established in the Strategic Plan and Plan of Conservation and Development (POCD). In the short term, housing starts and new commercial development continue to be slow with the exception of Storrs Center, resulting in fewer applications and reduced application/permit fee revenues. Notwithstanding the potential for growth from Storrs Center and the UConn Technology Park, local businesses continue to struggle in the current economic climate.

FY 2012/2013 Goals & Objectives

Goal: Lead implementation of the HUD Community Challenge Planning Grant. ♦

Objectives:

- Complete the *Sustainable Design and Green Building Action Plan.*
- Conduct public participation process as part of the development of a *Housing and Economic Development Strategy* to develop more defined vision for Planned Development Areas identified in the Plan of Conservation and Development.
- Participate in the development of the master plan for the new technology park at UConn.

Goal: Ensure effective implementation of Mansfield's Plan of Conservation and Development and Mansfield 2020. ♦

Objectives:

- Pursue relevant grant opportunities to implement various Town objectives including development of Four Corners area, housing rehabilitation and open space/farmland acquisition.
- Provide input to the School Building Project regarding site selection and design, if new construction is preferred alternative.

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

Objectives:

- Re-establish Economic Development Commission.
- Promote local businesses through participation in Festival on the Green.
- Expand *Buy Local First Mansfield* holiday shopping campaign through increased promotion and a holiday shopping fair at the Mansfield Community Center.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Planning and Development = linkage to Historic & Rural Character, Open Space & Working Farms; Housing; Sustainability &Planning; Regionalism; Government.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
51100 Planning Administration					
517 Salaries and Wages	222,373	206,220	230,630	230,630	218,440
522 Misc Benefits	935	1,760	1,760	1,921	5,140
543 Office Supplies	1,188	600	600	684	600
549 Other Supplies					4,500
Total 51100 Planning Admin.	224,496	208,580	232,990	233,235	228,680

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	82,541	80,712	88,099	83,433
REVENUE	34,981	31,300	28,090	27,300

EMPLOYEES

Town Planner/Director of Planning & Development	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00		
Planning & Community Development Assistant			1.00	1.00
Natural Resources and Sustainablility Coordinator			0.15	0.43
Zoning Agent	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.15	3.43
Paid from Other Funds			0.15	0.53
Paid from General Fund	3.00	3.00	3.00	2.90

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 Commission (PZC) works to ensure the orderly growth and development of the community. Pursuant to the Mansfield Code of Ordinances, the PZC is also designated as the Inland Wetlands Agency (IWA) and Municipal Aquifer Protection Agency (APA) for the Town. Legal responsibilities include: formulating and revising the Town's Plan of Conservation and Development (POCD), adopting zoning and subdivision regulations to implement the POCD, reviewing development proposals for conformance with the POCD and adopted regulations, regulating all activities within 150 feet of inland wetlands and watercourses, and ensuring effective enforcement of regulations and conditions of approval for approved projects.

FY 2011/2012 Accomplishments

In addition to standard monthly business items such as the review of development proposals and referrals from the Town Council, the Commission:

- Adopted revisions to the Inland Wetland Agency Regulations to comply with changes to state statutes.
- Continued to work on refining and updating zoning regulations. The following key issues were addressed by the Regulatory Review Committee: entertainment uses (live/recorded music), Low Impact Development (LID) stormwater management techniques, lighting standards and changes to comply with recent state legislation. ♦
- Reviewed Proposed Interstate Reliability Project and prepared recommendations for Town Council consideration. ♦

FY 2012/2013 Trends & Key Issues

Current efforts to identify a new source of water for the Town and University as well as the development of a technology park in the north campus area are expected to increase development pressure in northern Mansfield in the coming years, as well as drive demand for stronger sustainable development regulations.

FY 2012/2013 Goals & Objectives

Goal: Ensure effective implementation of Mansfield's Plan of Conservation and Development. ♦

Objectives:

- Prepare a progress report to document status of recommended actions.
- Continue to review and update zoning regulations based on POCD recommendations.
- Begin to identify issues that should be included and/or addressed in the next POCD update.

Goal: Support development of a *Sustainable Design and Green Building Action Plan* and *Housing and Economic Development Strategy* as part of the recently awarded HUD Community Challenge Planning Grant. ♦

Objectives:

- Participate in public workshops.
- Provide guidance and feedback on draft proposals.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Planning & Zoning Commission/Inland Wetlands Agency = linkage to Historic & Rural Character, Open Space & Working Farms; Housing; Sustainability & Planning; Government.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
52100 Planning/Zoing Inland/Wetland					
522 Misc Benefits	305	430	430	365	500
539 Other Purch Services	8,229	7,000	7,000	6,250	7,500
542 School/Library Books	283	100	100	100	100
Total 52100 Planning/Zoning	8,817	7,530	7,530	6,715	8,100

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 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
58000 Boards and Commissions					
56350 Board of Assessment Appeals	507	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	1,799	1,000	1,000	1,000	2,000
56354 Zoning Board of Appeals	471	1,500	1,500	1,500	1,500
56355 Conservation Commission		100	100	100	100
56356 Beautification Committee		500	500	500	500
56357 Historic District Commission		150	150	150	150
56358 Arts Advisory Committee		500	500	500	500
56359 Agriculture Committee		100	100	100	750
Total 58000 Boards and Comm.	2,777	4,750	4,750	4,750	6,400

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MANSFIELD BOARD
OF
EDUCATION

Mansfield Board of Education Overview

2012-13 Proposed Budget

The Mansfield Board of Education adopted budget for 2012-2013 is $20,588,160 representing an increase of 0% from the adjusted 2011-2012 budget of $20,588,160.

Background

The current 2011-2012 budget was adopted at the annual town meeting on May 10, 2011 and again endorsed during an advisory referendum vote on June 14, 2011 at $20,572,170. It was later adjusted to $20,588,160 to meet State Minimum Budget Requirement by the Mansfield Town Council on September 12, 2011. 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 adopted 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., School Climate Plans, 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.

Initiatives

The single significant cost initiative in this adopted budget is the replacement of Mathematics Textbooks for students in grade six through eight.

Deferrals

The following items have again been deferred after being eliminated in the 2008-2009 budget in hopes of reinstatement at a later date.

• The Assistant Superintendent Position	$120,000	Pg. 62*
• 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	**$279,970**	

*See Mansfield Board of Education Proposed Budget book

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 was significant given the number of staff involved and is greatly appreciated by the district in an effort to contain costs during this difficult economic time. All bargaining groups and individuals have provided similar savings for the district and is greatly appreciated.

Implications

Our current January 17, 2012 enrollment is 757 prek-4 and 579 5-8 for a total of 1336. This compares to our pk-8 enrollment of 1327 at this time a year ago. Our projected enrollment was 773 prek-4 and 580 5-8 for a total of 1353. As a result of a significant increase at Goodwin School, the district designated a contingency teaching position to establish a third kindergarten session for the current year.

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. 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.

Balancing Major New Expenditures and Revenues

In an effort to maximize program offerings while minimizing the financial impact to taxpayers, we have addressed new spending:

• Certified Staff Increase	$431,760
• Non-Certified Staff Increase	$ 70,450
• Medical Insurance	$287,105
• Mathematics Textbook Grade 6-8 Purchase	$ 45,450
Total	**$834,765**

Through the following revenue sources:

• Special Education Reserve Fund	$350,000
• Medical Insurance Reserve Balance	$287,105
• Education Job Funds Balance	$240,040
Total	**$877,145**

The revenues used are available for the 2012-2013 school year. The Education Job Funds Balance will not be available in the future. The Special Education Reserve Fund and the Medical Insurance Reserve Balance are both subject to student and staff variability from year to year.

At the state level, an Education Cost Sharing grant of $10,070,677 for Mansfield is being level funded and will remain the same for 2012-2013 while a state task force reviews the funding formula. These funds will need to be addressed during an upcoming 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.

Future Considerations

The next three to five years will provide the Mansfield Public Schools and the Mansfield Board of Education with the opportunity and/or challenge to address some/all of the following:

1. Transition from a budget which used a series of federal/state funds to support district staff to a predictable and sustainable funding source.
2. Advocate for continued Education Cost Sharing which supports current programming and develop a plan to address any change to current funding level.
3. Implement a long term plan endorsed by Mansfield Town Council and supported by voters to address pk-8 building needs.
4. Maintain quality educational programs at multiple sites while adjusting staff levels and resources despite increase and/or decrease in overall enrollment.
5. Obtain and maintain National Association for the Education of Young Children (NAEYC) accreditation, as well as review, evaluate, and implement an expanded preschool program to address the needs of early learners.
6. Address the need to align our current Language Arts/Reading and Mathematics curriculum with the Common Core State Standards (CCSS).
7. Select an anthology which addresses the CCSS and provides a strong pk-6 Language Arts/Reading foundation.
8. Address school/district leadership issues to maintain and surpass current levels of student achievement
9. Integrate current technology in a value added way to the instructional program as well as use it to extend student learning of both subject matter and appropriate use of technology.
10. Develop with input and collaboration from certified staff, an effective evaluation program which supports the development of confident student learners and encourages the continued growth of all staff.
11. Refine our current professional development program to maximize the growth of certified and non-certified staff while addressing state and federal requirements for required training while maximizing student instructional time.
12. Continue to explore potential partnerships with other groups to maximize program effectiveness while containing costs.
13. Explore and develop additional support services for those students in need of community and/or health services.
14. Implement mandated state and federal education reforms as required.
15. Review recommendations from all sources and implement best practices as appropriate.

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 2012-13 is $20,588,160. It represents no increase over the current year. Of the total, salaries and benefits have increased by 0.36%. Salaries and benefits account for approximately 84 percent of the total budget. All other expenditures have decreased by $62,400 or 1.92 percent. A comparison of the 2011-12 to 2012-13 budget follows:

	SPENT 2010-11	ADJ APPR 2011-12	PROPOSED 2012-13	INCREASE/ DECREASE	PERCENT CHANGE
Salaries & Benefits					
Certified Salaries	9,029,287	10,715,060	10,906,780	$191,720	1.79%
Non-Cert. Salaries	3,276,753	3,288,260	3,358,710	70,450	2.14%
Sub-Total: Salaries	12,306,040	14,003,320	14,265,490	262,170	1.87%
Benefits	3,340,415	3,333,130	3,133,360	(199,770)	(5.99%)
Sub-Total: Salaries & Benefits	15,646,455	17,336,450	17,398,850	62,400	0.36%
Operating Expenses					
Prof & Tech Services	520,499	512,500	456,890	(55,610)	(10.85%)
Purchased Property Services	57,124	48,000	48,000		
Repairs	107,475	127,710	125,660	(2,050)	(1.61%)
Rentals	293	780	460	(320)	(41.03%)
Tuition	217,445	44,760	30,000	(14,760)	(32.98%)
Insurance	60,711	66,650	64,000	(2,650)	(3.98%)
Other Purchased Services	975,229	895,980	885,040	(10,940)	(1.22%)
Instructional Supplies	253,169	274,185	280,035	5,850	2.13%
School & Library Books	161,974	102,320	146,005	43,685	42.69%
Supplies	29,710	51,200	49,050	(2,150)	(4.20%)
Energy	791,653	720,260	725,110	4,850	0.67%
Building Supples	55,970	80,360	81,290	930	1.16%
Other Supplies	46,373	65,280	56,570	(8,710)	(13.34%)
Equipment	159,637	168,555	167,230	(1,325)	(0.79%)
Miscellaneous Exp & Fees	23,626	27,120	27,120		
ransfers Out to Other Funds	96,050	66,050	46,850	(19,200)	(29.07%)
Sub-Total: Operating Expenses	3,556,938	3,251,710	3,189,310	(62,400)	(1.92%)
TOTAL: EXPENDITURES	$19,203,393	$20,588,160	$20,588,160		

Increase/Decrease Analysis - Board-Adopted Budget

MANSFIELD BOARD OF EDUCATION – SIGNIFICANT FEATURES

CERTIFIED STAFF - $10,906,780
Total certified salaries have increased by $191,720 over the present year. This moderate increase is primarily due to contracted increases for teachers.

NON-CERTIFIED STAFF - $3,358,710
Total non-certified salaries have increased by $70,450, primarily due to contracted increases for non-certified personnel.

BENEFITS - $3,133,360
Benefits for the staff have decreased by $199,770, primarily a reflection of a reduction in the cost of medical insurance due to minimal premium increases offset by the use of the medical insurance reserve.

PROFESSIONAL & TECHNICAL SERVICES - $456,890
The reduction of $55,610 is primarily the result of a Lan/Wan expenditures being covered by current year contingency funds.

PURCHASED PROPERTY SERVICES - $48,000
No change from prior year.

REPAIRS & MAINTENANCE SERVICES – $125,660
A slight reduction of $2,050 is the reflective of a decrease in services.

RENTALS - $460
Minor reduction reflective of a decrease in services.

TUITION - $30,000
The decrease of $14,760 is due to additional projected expenditures being charged to the Special Education reserve account.

INSURANCE – $64,000
A slight decrease of $2,650 is estimated for general liability insurance.

OTHER PURCHASED SERVICES - $885,040
The decrease of $10,940 is primarily the result of additional Special Education transportation being charged to the Special Education reserve fund.

INSTRUCTIONAL SUPPLIES - $280,035
An increase of $5,850 is reflective of a slight increase in needed supplies.

SCHOOL & LIBRARY BOOKS - $146,005
An increase of $43,685 includes a proposed mathematics textbook replacement for $45,450.

SUPPLIES - $49,050
Slight decrease of $2,150 reflective of needs.

ENERGY - $725,110
The moderate increase of $4,850 is projected as the result of the new contracts and energy usage projections.

MANSFIELD BOARD OF EDUCATION – SIGNIFICANT FEATURES

BUILDING SUPPLIES - $81,290
No material change from prior year

OTHER SUPPLIES - $56,570
The decrease of $8,710 is due to a reduction in other program supplies, primarily in Curriculum Development.

EQUIPMENT - $167,230
No major change from prior year.

MISCELLANEOUS FEES & EXPENDITURES - $27,120
No change from prior year.

TRANSFERS OUT TO OTHER FUNDS - $46,850
The reduction of $19,200 is due to the elimination of the subsidy for the Cafeteria program of $20,000, offset by a slight increase in the other post employment liability.

TOWN-WIDE

Town of Mansfield
Expenditure Budget Summary by Activity

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
700 Town-Wide Expenditures					
71000 Employee Benefits	2,184,057	2,329,430	2,329,430	2,315,925	2,353,240
72000 Insurance	118,971	126,470	126,470	125,970	126,970
73000 Contingency		120,880	52,530		175,000
Total 700 Town-Wide Exp.	2,303,028	2,576,780	2,508,430	2,441,895	2,655,210

EMPLOYEE BENEFITS - 71000

This program funds employee benefits, including medical insurance, disability insurance, social security, pension, workers compensation, unemployment coverage, and the employee assistance program (EAP). 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, the Mansfield Housing Authority, and the Windham Regional Transit District (WRTD). 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 2012/2013 Trends & Key Issues

The total increase in employee benefits is $23,810. The primary factors for this are:

- Municipal Employees Retirement (MERS) contributions are up $42,370. The State Retirement Commission sets the employers' rates based on expected claims and available resources. A 0.23% increase is projected for regular employees and a 0.28% increase for firefighters for next year.
- Health Insurance is decreasing by $37,830 or 4.5% due to continued favorable claims experience.
- Short term and long term disability insurance is expected to increase by $16,700 reflective of current salaries.

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
71000 Employee Benefits					
510 Certified Wages	(6,000)	(14,910)	(14,910)	(14,910)	
517 Salaries & Wages					(11,700)
520 Benefits	1,343,433	1,496,400	1,496,400	1,479,570	1,541,140
521 Medical Ben.	846,624	847,940	847,940	851,265	823,800
Total 71000 Employee Benefit	2,184,057	2,329,430	2,329,430	2,315,925	2,353,240

LIABILITY, AUTOMBILE, AND PROPERTY (LAP) 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. Staff in the Town Manager's Office, working with the Town Attorney, other legal counsel, and/or CIRMA staff, represents the Town's interests in claims and litigation related to LAP matters.

FY 2011/2012 Accomplishments

- 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.
- Conducted quarterly meetings with CIRMA staff to review various areas of insurance and risk management.
- Updated Town's statement of values; ensured that buildings, vehicles, and equipment are being insured for proper replacement values.
- Ensured adequate insurance coverage for the parking garage and intermodal center which will take effect for August 1, 2012. Confirmed garage keeper's coverage is provided and at no additional premium cost to the Town. ♦
- Planned an on-site training day for Public Works to include defensive driver and snow plow safety training. ♦
- Began to update informational materials for contractor insurance requirements, proof of independent contract status guidelines, and the agreement for services template.

FY 2012/2013 Trends & Key Issues

Staff will continue to monitor trends and work with its insurance carrier (CIRMA) to manage and improve the Town's risk management control program. On-site training will be provided when possible. Staff will also continue to educate supervisors about the importance of reporting and documenting LAP claims and occurrences in a timely manner.

FY 2012/2013 Goals & Objectives

Goal: Maintain accurate records for LAP related matters.

Objectives:

- Complete 2012 statement of values for the Town-MBOE-Region 19-Eastern Highlands Health District by the end of May 2012.
- Complete update to informational materials for contractor insurance requirements, proof of independent contract status guidelines, and the agreement for services template.
- Maintain accurate records for claims in litigation; in collaboration with the Town's legal counsel, respond to requests for information in a timely manner.
- Report LAP claims and occurrences within two days of the incident occurring.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
LAP = linkage to Sustainability & Planning

Town of Mansfield
Expenditure Budget

	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
72000 Insurance					
538 Insurance	118,971	126,470	126,470	125,970	126,970
Total 72000 Insurance	118,971	126,470	126,470	125,970	126,970

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 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
73000 Contingency					
563 Misc Expenses & Fees		120,880	52,530		175,000
Total 73000 Contingency		120,880	52,530		175,000

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OPERATING TRANSFERS TO OTHER FUNDS

Town of Mansfield
Expenditure Budget

		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Adopted 12/13
	92000 Other Financing Uses					
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	340,760	389,160	389,160	389,160	446,700
58300	Debt Service Fund	760,000	825,000	825,000	825,000	825,000
58400	Capital Projects Fund	387,500	476,000	476,000	476,000	918,000
58401	Storrs Center Reserve					96,210
58714	Medical Pension Trust Fund	50,000	52,500	52,500	52,500	73,400
	Total 92000 Other Financing Uses	1,668,260	1,872,660	1,872,660	1,872,660	2,489,310

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 $442,000 increase in funding for the capital improvement program.

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CAPITAL PROGRAM

INTRODUCTION

TOWN OF MANSFIELD
CAPITAL IMPROVEMENT PROGRAM
FOR FY 2012/13 TO 2016/17

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

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

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2012/13

CAPITAL PROJECTS FUND BUDGET

TOWN OF MANSFIELD
CAPITAL FUND BUDGET SUMMARY
2012/13

	11/12 Adopted	12/13 Adopted
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	$ 701,000	$ 1,304,210
Infrastructure Grant (LOCIP)	180,000	180,000
Federal and State Grants		203,530
Bonds	1,155,000	
Other	118,000	48,100
	$ 2,154,000	$ 1,735,840

	11/12 Adopted	12/13 Adopted
Estimated Expenditures:		
General Government	$ 115,000	$ 130,000
Community Development	350,000	302,740
Public Safety	260,000	320,000
Community Services	118,000	98,100
Facilities Management	120,000	125,000
Public Works	1,191,000	760,000
	$ 2,154,000	$ 1,735,840

TOWN OF MANSFIELD
ADOPTED CAPITAL PROJECTS FUND BUDGET FINANCING PLAN - FISCAL YEAR 2012/13

	Budget 2012/13	LOCIP	CNR Fund	Other Fund	Federal/ State Grants
General Government					
Fiber connection to fire stations	25,000		25,000		
Financial Software	40,000		40,000		
Pool Car	35,000		35,000		
Strategic Planning/Organization Development	10,000		10,000		
Town Clerk Imaging/Management System	20,000		20,000		
Total General Government	**130,000**	**-**	**130,000**	**-**	**-**
Community Development					
HUD Community Challenge Grant	206,530		3,000		203,530
Storrs Center Reserve	96,210		96,210		-
Total Community Development	**302,740**	**-**	**99,210**	**-**	**203,530**
Public Safety					
Fire and Emergency Services					
Communication Equipment	10,000		10,000		
Fire Hose	5,000		5,000		
Fire Ponds - 82902	6,000		6,000		
Personal Protective Equipment	31,000		31,000		
Replacement of ET 507	200,000		200,000		
Replacement of 78MF	33,000		33,000		
Replacement of SCBA Air Tanks	15,000		15,000		
Animal Control					
Van	20,000		20,000		
Total Public Safety	**320,000**	**-**	**320,000**	**-**	**-**
Community Services					
Community Center - Misc/Other	15,000		15,000		
Fitness - Equipment	48,100			48,100	
Park Improvements	20,000		20,000		
Playground Surfacing - 85824	5,000		5,000		
Playscapes - New/Replacements	10,000		10,000		
Total Community Services	**98,100**	**-**	**50,000**	**48,100**	**-**
Facilities Management					
Town					
Maintenance Projects - 86260	15,000		15,000		
Education					
Maintenance Projects - 86260	40,000		40,000		
Roof Repairs	20,000		20,000		
MMS Fuel Conversion - Pipeline	50,000		50,000		
Total Facilities Management	**125,000**	**-**	**125,000**	**-**	**-**
Public Works					
Engineering CAD Upgrades - 83911	10,000		10,000		
Guardrails Imprv/Replace - 83510	5,000		5,000		
Large Bridges (over 20 foot span) - 83303	15,000		15,000		
Large Dump Trucks - 83634	100,000		100,000		
Road Drainage - 83401	50,000		50,000		
Road/Resurfacing - 83524	330,000	180,000	150,000		
Small Bridges	10,000		10,000		
Small Dump Trucks & Sanders	30,000		30,000		
Storrs Center Equipment	100,000		100,000		
Transportation/Walkways per Town's priority listing	100,000		100,000		
Trees	10,000		10,000		
Total Public Works	**760,000**	**180,000**	**580,000**	**-**	**-**
TOTAL C.I.P. 2012/13	**$ 1,735,840**	**$ 180,000**	**$ 1,304,210**	**$ 48,100**	**$ 203,530**

TOWN OF MANSFIELD

CAPITAL IMPROVEMENTS PROGRAM NARRATIVE

FY 2012/13

Fiber Connection to Fire Stations - $25,000
This appropriation along with support from the State of Connecticut will connect Stations 207 and 307 to our network using fiber optic cable. This is the same connection method already in place at nearly all of our other buildings. The fiber connection will allow cost-effective sharing of communication and computer resources as well as meeting current and future emergency services needs.

Financial System Software - $40,000
This appropriation will continue the upgrade of financial application software to Windows-based programs. The current VMS Alpha based system has been in place for many decades and is outdated and incompatible. The Windows-based software provides productivity improvements, meets statutory requirements and provides some web-based citizen services.

Pool Car - $35,000
This appropriation will provide funds to replace two of the Town's general government cars (of which there are 10 assigned to the various Town departments.) Two of these vehicles had to be retired from the fleet in the current fiscal year (2011-12).

Strategic Planning/Organization Development - $10,000
This appropriation will provide the final funding for the police services study completed in fiscal year 2011/12.

Town Clerk Imaging/Management System - $20,000
This appropriation provides a software system that is compatible with that used by the majority of Connecticut towns and will process land records, vital records, trade name certificates, military discharges, town meeting records and maps, as well as providing some web-based citizen access. It will replace the existing software system that has been in use for twenty years and is no longer supported by vendors.

HUD Community Challenge Planning Grant - $20,000
This grant from the Department of Housing and Urban Development will be used to complete the following projects by February 2015:

- Identification of barriers to sustainable design in existing land development regulations and town policies
- Development of a comprehensive Housing and Economic Development Strategy to guide efforts in the areas of affordable housing, neighborhood revitalization, business growth and preservation of agriculture
- The 10-year update to the Town's Plan of Conservation and Development
- A complete re-write of the Zoning and Subdivision Regulations incorporating in a user-friendly format recommendations from other projects

Storrs Center Reserve - $96,210
This appropriation will cover the cost of fire prevention inspection, building inspection and clerical support for the Engineering division for the Storrs Center project.

Communication Equipment - $10,000
This request is for the replacement of equipment that has reached the end of its service life and 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 ensuring the safety of the public and department personnel.

Fire Hose - 5,000
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. All hose sizes will be inventoried and prioritized for replacement.

Fire Ponds - $6,000
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.

Personal Protective Equipment - $31,000
This funding request provides for upgrades to firefighter Personal Protective Equipment (PPE) consisting of a harness that would be retrofitted to existing PPE and a bail-out kit features to enhance the individual firefighter's safety. This request will also fund a select number of new PPE to replace equipment that has reached the end of its service life.

Replacement ET 507
This request is to fund the purchase of a tanker type vehicle that would provide 2,000 – 2,500 gallons of water to the scene of an emergency. The request is intended to replace the existing apparatus with a vehicle that will provide the fire department with capability that it does not currently possess, but for which the community has a service level need.

Replacement of 79MF - $33,000
This appropriation would fund the replacement of a 2001 Ford Explorer with 147,000 miles that is currently assigned to the Fire Marshal. Replacement is consistent with the department's effort to maintain its fleet to ensure the ability to provide fire prevention services.

Animal Control Van - $20,000
This appropriation will provide funds to replace the 1998 Astrovan with 118,000 miles on it that currently serves as the Town's animal control vehicle. A Transect type vehicle is being considered for the replacement.

Community Center – Misc/Other - $15,000
This appropriation will fund the replacement of the shower walls in the Community Center locker rooms. The tiling system in place has failed and it is no longer possible to repair the existing tiles and grout. Regular leaks are causing increased failure. The walls will be replaced with a more durable and non-porous system.

Fitness Equipment - $48,100
This appropriation will fund the replacement of exercise equipment that is 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, ball fields, trail network, signage, fencing, etc. Facility repair and equipment replacement helps to limits 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 at the Town's playscapes that are required for safety reasons. This material is renewed annually so that the surfaces under the equipment meet current safety standards.

Playscapes – New/Replacements - $10,000
This appropriation will begin building the reserves necessary for the replacement of all Town playscapes. Since Sunny Acres Park and Schoolhouse Brook Park are both in need of constant repairs and are now over 20 years old, we are looking at ways to fund the replacement of Sunny Acres Park playscape this fiscal year. Continuing the plan would allow the replacement of Schoolhouse Brook Park playscape in FY 2014/15.

Maintenance Projects – Town - $15,000
This fund is used for unforeseen and other repairs to Town equipment or buildings.

Maintenance Projects – Education - $40,000
This fund is used for unforeseen and other repairs to school district equipment or buildings.

Roof Repairs - $20,000
This is an on-going capital account used for roof repairs at Town and school buildings.

Mansfield Middle School Fuel Conversion – Pipeline - $50,000
This appropriation will provide the additional funding for the Mansfield Middle School Fuel Conversion project, specifically for the pipeline installation that was not covered under the school construction grant.

Engineering CAD Upgrades - $10,000
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 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) - $15,000
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, deck and concrete repairs, etc.

Large Dump Truck - $100,000
This appropriation will provide an installment payment to replace one of the Town's eight front-line dump/plow trucks, a 1999 International. The actual purchase for approximately $175,000 will be made in fiscal year 13-14.

Road Drainage - $50,000
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 to pay for 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 Bridges - $10,000
This appropriation will provide funds for the rehabilitation (capital maintenance) of the Town's small bridges. In recent years this has included painting, foundation repairs, railing repairs, concrete repairs, etc.

Pickups - $30,000
This appropriation will provide funds to replace one of the Town's general duty pickup trucks. The DPW currently has two 2002 pickups with over 110,000 miles on them. Pickups are used in both the roads and grounds maintenance divisions to plow snow in the winter and for the transportation of personnel and equipment during the rest of the year.

Storrs Center Equipment - $100,000
This appropriation will provide funds for equipment for maintaining the new roads, public areas and on-street parking in the Storrs Center area. A Bobcat type machine with a snow blower attachment and a small 4WD pickup are planned for this effort.

Transportation/Walkways - $100,000
This appropriation will provide funds to assist in the design, inspection, maintenance, construction and right-of-way purchases for various transportation facilities that are not auto-related, such as bus stops, priority walkways and bikeways.

Trees - $10,000
This appropriation will provide funds to plant new trees and replace trees that die or have to be removed along Town roads.

TOWN OF MANSFIELD
IMPACT OF 2012/13 CAPITAL EXPENDITURES
FUTURE OPERATING BUDGETS

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

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FIVE YEAR
CAPITAL IMPROVEMENT
PROGRAM

12/13 TO 16/17

TOWN OF MANSFIELD
CAPITAL PROJECTS COMMITTEE
ADOPTED FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM
12/13 - 16/17

	Adopted 2011/12	Adopted 2012/13	Future Projects 2013/14	2014/15	2015/16	2016/17
SUMMARY OF PROGRAMS						
General Government	$ 115,000	$ 130,000	$ 130,000	$ 130,000	$ 130,000	$ 130,000
Community Development	350,000	302,740	5,302,740	6,302,740	99,210	99,210
Public Safety	260,000	320,000	459,000	500,500	545,335	594,260
Community Services	118,000	98,100	137,600	127,400	142,700	140,000
Facilities Management	120,000	125,000	125,000	125,000	125,000	125,000
Public Works	1,191,000	760,000	864,000	885,000	990,000	1,076,000
Total CIP	$ 2,154,000	$ 1,735,840	$ 7,018,340	$ 8,070,640	$ 2,032,245	$ 2,164,470
SUGGESTED SOURCES OF FINANCING						
Bonds	$ 1,155,000	$ -	$ 5,000,000	$ 6,000,000		
Capital Nonrecurring Reserve Fund	701,000	1,304,210	1,577,210	1,644,710	1,789,545	1,924,470
Federal & State Grants	-	203,530	203,530	203,530	-	-
LOCIP Grant	180,000	180,000	180,000	180,000	180,000	180,000
Other	118,000	48,100	57,600	42,400	62,700	60,000
Total Financing	$ 2,154,000	$ 1,735,840	$ 7,018,340	$ 8,070,640	$ 2,032,245	$ 2,164,470

TOWN OF MANSFIELD
ADOPTED FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM
2013/17

		Future Projects			
	Adopted 2012/13	**2013/14**	**2014/15**	**2015/16**	**2016/17**
GENERAL GOVERNMENT					
Facility Study Police		40,000			
Fiber Connection to Fire Stations	25,000	25,000			
Future Projects				85,000	85,000
Pool Cars	35,000	20,000	20,000	20,000	20,000
Software	60,000	45,000	110,000	25,000	25,000
Stategic Planning/Organization Develop.	10,000				
Total Gen. Govt.	**130,000**	**130,000**	**130,000**	**130,000**	**130,000**
COMMUNITY DEVELOPMENT					
Four Corners Sewer/Water Improvement		5,000,000	6,000,000		
HUD Community Challenge Grant	206,530	206,530	206,530		
Storrs Center Reserve	96,210	96,210	96,210	96,210	96,210
Future Projects - Local Share				3,000	3,000
Total Community Development	**302,740**	**5,302,740**	**6,302,740**	**99,210**	**99,210**
PUBLIC SAFETY					
Fire and Emergency Services					
Communication Equipment	10,000	10,000	5,000	4,000	4,000
Fire Hose	5,000	8,000	12,000		
Fire Ponds - 82902	6,000	7,000	7,000	7,000	7,000
Personal Protective Equipment	31,000	25,000	25,000	15,000	20,000
Replacement of Ambulance 607				230,000	
Replacement of ET 507	200,000	350,000			
Replacement of Rescue 107			381,500	178,500	
Replacement of ET 107				7,335	453,260
Replacement of 79MF	33,000				
Replacement of 20MF		34,000			
Replacement of 83MF				43,500	
Replacement of SCBA				50,000	100,000
Replacement of SCBA Air Tanks	15,000	25,000	40,000		
Rescue Equipment			30,000	10,000	10,000
Animal Control					
Van	20,000				
Total Public Safety	**320,000**	**459,000**	**500,500**	**545,335**	**594,260**
COMMUNITY SERVICES					
Community Center - Misc/Other	15,000	15,000	15,000	15,000	15,000
Fitness - Equipment	48,100	57,600	42,400	62,700	60,000
Open Space Acquisition & Management	-	-	-	-	-
Park Improvements	20,000	20,000	20,000	20,000	20,000
Playground Surfacing - 85824	5,000	5,000	5,000	5,000	5,000
Playscapes - New/Replacements	10,000	40,000	40,000	40,000	40,000
WHIP Grants - MHP, EGVP, OSHF - 8583	-	-	5,000	-	-
Total Community Services	**98,100**	**137,600**	**127,400**	**142,700**	**140,000**
FACILITIES MANAGEMENT					
Town					
Maintenance Projects - 86260	15,000	15,000	15,000	15,000	15,000
Oil Tank Repairs - All buildings		40,000			
Replacement Vehicles				20,000	
Vault Climate Control		10,000	20,000	10,000	10,000

TOWN OF MANSFIELD
ADOPTED FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM
2013/17

		Future Projects			
	Adopted 2012/13	2013/14	2014/15	2015/16	2016/17
FACILITIES MANAGEMENT (continued)					
Education					
Maintenance Projects - 86260	40,000	40,000	40,000	40,000	40,000
Elementary School Cleaning Equipment			10,000	20,000	20,000
MMS Heating - Pipe Line	50,000				
Outdoor Tractor Replacement			20,000		20,000
Roof Repairs	20,000	20,000	20,000	20,000	20,000
Total Facilities Management	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**
PUBLIC WORKS					
Bobcats			65,000		65,000
Engineering CAD Upgrades - 83911	10,000	15,000	20,000	25,000	25,000
Gas Pumps		15,000			
GPS Units			24,000	24,000	
Guardrails Imprv/Replace - 83510	5,000	5,000	10,000	10,000	5,000
Large Bridges (over 20 foot span) - 83303	15,000	15,000	25,000		25,000
Large Dump Trucks - 83634	100,000	175,000		175,000	175,000
Large Snow Plows		6,000		6,000	
Medium Dump Trucks				65,000	
Mowers & Attachments		65,000	15,000		60,000
Paving Equipment				45,000	15,000
Pickups/Small Dump Trucks		45,000	35,000	80,000	35,000
Radar Speed Signs			10,000		
Road Drainage - 83401	50,000	50,000	50,000	50,000	50,000
Road Grader					125,000
Road/Resurfacing - 83524	330,000	330,000	330,000	330,000	330,000
Roller				25,000	
Sanders			6,000		6,000
Small Bridges	10,000	10,000		15,000	
Small Dump Trucks & Sanders	30,000				
Storrs Center Equipment	100,000				
Street Sweeper			165,000		
Transportation/Walkways per Town's priorit	100,000	108,000	110,000	135,000	150,000
Trees	10,000	10,000	10,000	5,000	10,000
Wincog Equipment - Regional Share		15,000	10,000		
Total Public Works	**760,000**	**864,000**	**885,000**	**990,000**	**1,076,000**
TOTAL C.I.P.	**$ 1,735,840**	**$ 7,018,340**	**$ 8,070,640**	**$ 2,032,245**	**$ 2,164,470**
Funding:					
Bonds		**5,000,000**	**6,000,000**		
CNR Fund	**1,208,000**	**1,481,000**	**1,548,500**	**1,693,335**	**1,828,260**
CNR Fund - Storrs Center Reserve	**96,210**	**96,210**	**96,210**	**96,210**	**96,210**
Federal and State Grants	**203,530**	**203,530**	**203,530**		
LoCIP	**180,000**	**180,000**	**180,000**	**180,000**	**180,000**
Other - Parks and Rec	**48,100**	**57,600**	**42,400**	**62,700**	**60,000**
TOTAL FUNDING:	**$ 1,735,840**	**$ 7,018,340**	**$ 8,070,640**	**$ 2,032,245**	**$ 2,164,470**

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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. The Pequot/Mohegan grant funding for Mansfield for 2011/12 is $211,700. Current projections for ambulance service fees revenues indicate revenues of approximately $325,000. Funding from the CNR Fund for Debt Service ($230,000) was ended in FY 2010/11.

FY 2011/2012 Accomplishments

Programs planned for funding for this 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.
- $670,079 to fund capital projects.

FY 2012/2013 Trends & Key Issues

The Governor's proposed budget estimates include $212,000 in Pequot/Mohegan grant funding for Mansfield for 2012/13. Funding for Parks and Recreation for the Teen Center and Bicentennial Pond ($50,000) has been moved to the operating budget this year. 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.
- $58,000 for the Compensated Absences Fund.
- $1,304,210 to fund miscellaneous capital projects.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
CNR = linkage to Government; Recreation, Health & Wellness

TOWN OF MANSFIELD
CAPITAL AND NONRECURRING RESERVE FUND BUDGET
ESTIMATED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR 2011/12

	Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13	Projected 13/14	Projected 14/15	Projected 15/16	Projected 16/17
SOURCES:											
Revenues:											
General Fund Contribution	644,000	85,000	685,000	387,500	476,000	476,000	1,014,210	1,258,000	1,350,000	1,450,000	1,525,000
Board Contribution			85,000								
Ambulance User Fees	289,884	304,089	279,790	362,821	325,000	325,000	330,000	330,000	330,000	330,000	330,000
Other		30,813	10,464								
Sewer Assessments	14,400				3,000	3,000	3,000	3,000	3,000	3,000	3,000
Pequot Funds	389,462	349,407	191,333	193,910	195,000	211,700	212,000	212,000	212,000	212,000	212,000
Total Sources	1,337,746	769,309	1,251,587	944,231	999,000	1,015,700	1,559,210	1,803,000	1,895,000	1,995,000	2,070,000
USES:											
Operating Transfers Out:											
Community Events											
Management Services Fund	200,000	150,000	150,000	150,000	175,000	175,000	175,000	200,000	200,000	200,000	200,000
Debt Service Sinking Fund	200,000	75,000	150,000	150,000							
Retire Debt for Fire Truck	70,000		80,000	80,000							
Property Tax Revaluation Fund	25,000	25,000	25,000	35,000	25,000	25,000	25,000				
Capital Fund	458,300	307,124	395,000	470,169	701,000	670,079	1,208,000	1,481,000	1,548,500	1,693,335	1,828,260
Capital Fund - Storrs Center Reserve							96,210	96,210	96,210	96,210	96,210
Capital Fund - MMS Heating Conversion			376,000								
Parks & Recreation Operating Subsidy	251,538	50,000	50,000	50,000	50,000	50,000					
Retiree Medical Insurance Fund	50,000										
Compensated Absences Fund	50,000	40,000	50,000	70,000	55,000	55,000	58,000	57,000			
Downtown Partnership	63,000										
Total Uses	1,367,838	647,124	1,276,000	1,005,169	1,006,000	975,079	1,562,210	1,834,210	1,844,710	1,989,545	2,124,470
Excess/(Deficiency)	(30,092)	122,185	(24,413)	(60,938)	(7,000)	40,621	(3,000)	(31,210)	50,290	5,455	(54,470)
Fund Balance/(Deficit) July 1	(5,817)	(35,909)	86,276	61,863	925	925	41,546	38,546	7,336	57,626	63,081
Fund Balance, June 30	($35,909)	$86,276	$61,863	$925	($6,075)	$41,546	$38,546	$7,336	$57,626	$63,081	$8,611

BUDGET RESOLUTIONS

NOTICE AND WARNING OF ANNUAL TOWN MEETING
TOWN OF MANSFIELD

The Electors of the Town of Mansfield and all persons who are entitled to vote in Town Meeting mentioned in the following warning are hereby warned and notified that the Annual Town Meeting for Budget Consideration will be held on Tuesday, May 8, 2012 at the Mansfield Middle School Auditorium, at 7:00 p.m. for the following purpose:

> To act upon the Proposed Budgets for the Town's fiscal year of July 1, 2012 to June 30, 2013, which Proposed Budgets were adopted by the Town Council on April 23, 2012 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this 27th day of April 2012.
Mary Stanton, Town Clerk

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling $35,533,490 is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2012 to June 30, 2013.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling $1,735,840 is hereby adopted as the capital improvements to be undertaken during fiscal year 2012/13 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2012 to June 30, 2013 in the amount of $1,562,210 be adopted.

APPROPRIATIONS ACT

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

RESOLVED: That the proposed General Fund Budget for the Town of Mansfield for fiscal year July 1, 2012 to June 30, 2013 in the amount of $35,533,490 which proposed budget was adopted by the Council on April 23, 2012, 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, 2012 to June 30, 2013 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, 2012 to June 30, 2013 in the amount of $1,735,840 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, 2012 to June 30, 2013 in the amount of $1,562,210 be adopted.

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TOWN ROAD AID

TOWN ROAD AID - FUND 240
ROLL FORWARD - 2012/13

	2010/11 ACTUAL	11/12 BUDGET	2011/12 ESTIMATED ACTUAL	2012/13 Adopted
REVENUES:				
Town Aid - Grant	$ 205,727	$ 206,217	$ 208,125	$ 208,125
TOTAL REVENUES	205,727	206,217	208,125	208,125
EXPENDITURES:				
Temporary Help	35,000	35,000	35,000	42,700
Overtime	21,200	22,200	22,200	27,200
Sand/Gravel/Cement	23,871	7,500	7,500	8,000
Pipe/Culvert	573	-	-	-
Chemicals	59,911	72,000	69,000	70,000
Signs and Signals	4,521	6,500	7,000	7,000
Contracted Road Striping	35,504	35,000	35,000	39,000
Street Cleaning Supplies	2,526	4,300	4,300	4,300
Building Supplies	577	1,600	1,250	1,250
Paint Supplies	-	100	75	100
Grounds Supplies	2,424	2,500	2,225	2,750
Tools	-	100	75	100
Tree Removal	8,305	10,000	9,000	10,000
TOTAL EXPENDITURES	194,412	196,800	192,625	212,400
Revenues (Over)/Under Expenditures	11,315	9,417	15,500	(4,275)
FUND BALANCE, JULY 1	57,072	68,387	68,387	83,887
FUND BALANCE, JUNE 30	$ 68,387	$ 77,804	$ 83,887	$ 79,612

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 2011/2012 Accomplishments

- Visitation to the Community Center remained high, with attendance exceeding 221,000 visits.
- Provided shelter operation and support during storm events Irene and Alfred.
- 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. ♦
- Received $35,000 grant from the United States Tennis Association to support the E.O. Smith High School tennis court re-construction project. ♦
- Received $23,600 grant from the National Recreational Trails Program administered by the CT DEEP, for design only, to improve universal access, trail linkages, educational, and physical activity opportunities at the Bicentennial Pond/Schoolhouse Brook Park. ♦

FY 2011/2012 Trends & Key Issues

The Community Center continues to be a vital resource for the community. Community use of the facility has created a disproportionate burden on the general membership to cover operational costs; a greater General Fund contribution to Parks and Recreation would help to offset costs associated with community use of the Center. Program and membership growth has been stagnant in recent years due to economic factors. There will be a continued focus on re-establishing base program and membership participation.

Town-wide parks are actively used and require regular maintenance and improvements to keep visitors safe. Capital improvements to parks in recent years has been limited causing a growing need to make more significant improvements in future years.

FY 2011/2012 Goals & Objectives

Goal: Improve health and wellness of Mansfield residents. ♦

Objectives:

- Encourage active lifestyles by increasing Community Center membership base by 5%.
- Implement a "Healthy Community Initiative" which will provide incentives for residents to stay healthy.
- Provide opportunities for families and individuals to stay active through programs, events, and activities.

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

Objectives:

- Review and prioritize potential property acquisitions with Open Space Preservation Committee and/or Parks Advisory Committee.
- Create and update management plans for Town-wide open space and park areas.
- Inventory park resources and develop improvement needs list.
- Improve open space and park areas to ensure safe and wholesome experiences.

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

Objectives:

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

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Parks and Recreation = linkage to Recreation, Health & Wellness; Sustainability & Planning; Regionalism; and Historic & Rural Character, Open Space & Working Farms.

FUND 260 - PARKS & RECREATION
STAFFING AND WORK MEASUREMENTS

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEES - Full time				
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	1.89	1.50	1.50	1.50
Maintainer	-	-	-	-
Head Custodian	1.00	1.00	1.00	1.00
Custodian	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00	1.00
TOTAL	10.89	10.50	10.50	10.50
EMPLOYEES - Part time NB, FTE				
Weekend/Evening Facility Supervisors	0.86	0.88	0.88	0.88
Receptionists	2.10	2.60	2.06	2.06
Custodians	0.72	1.21	1.21	1.21
Teen Center	0.62	0.59	0.59	0.59
Lifeguards	8.38	9.10	8.66	8.66
Health & Fitness Specialist	0.58	0.88	0.71	0.71
Fitness Attendants	3.02	3.20	3.16	3.11
Parks Coordinator	0.71	0.71		
Natural Resources & Sustainability Coordinator	-	-	0.58	0.58
TOTAL	16.99	19.17	17.85	17.80
PROGRAMMING STAFF	11.20	12.30	12.30	11.11
WORK MEASUREMENTS				
Participants	17,248	15,800	17,000	17,000
Programs	2,349	2,200	2,300	2,300
Volunteers	170	170	170	170
Community Center				
Family/Household Memberships	826	900	827	835
Adult/Child Memberships	122	150	128	131
Individual Memberships	724	800	834	846
3-month Memberships	254	150	161	173
Total Members	4,176	4,300	4,106	4,170
Daily Admissions	7,878	7,600	7,690	7,690
Facility Usage	221,475	240,000	217,700	225,000

Mansfield Parks and Recreation
Balance Sheet
Estimated as of June 30, 2012 and June 30, 2013
(with comparative totals for June 30, 2011)

	June 30,		
	Actual 2011	Estimated 2012	Projected 2013
Assets			
Cash	$ 219,548	$ 188,467	$ 205,947
Accounts Receivable	-		
Total Assets	$ 219,548	$ 188,467	$ 205,947
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	$ 21,450	$ -	$ -
Due to Other Funds	9,100		
Total Liabilities	30,550	-	-
Fund Balance			
Fund Balance:			
Deferred Revenue	100,611	100,000	100,000
Unreserved, undesignated	88,387	88,467	105,947
Total Fund Balance	188,998	188,467	205,947
Total Liabilities and Fund Balance	$ 219,548	$ 188,467	$ 205,947

MANSFIELD PARKS & RECREATION FUND
ESTIMATED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
AS OF JUNE 30, 2012 AND JUNE 30, 2013
(With comparative totals as of June 30, 2011)

	Actual 2010/11	Estimated 2011/12	Projected 2012/13
REVENUES:			
Membership Fees	$ 827,401	$ 850,000	$ 875,000
Program Fees	595,729	623,570	645,360
Fee Waivers	120,317	122,020	122,020
Daily Admission Fees	63,693	63,250	63,250
Rent - Facilities/Parties	31,018	32,000	32,000
Employee Wellness	17,700	20,160	20,160
Rent - E.O. Smith	13,655	11,250	11,250
Charge for Services (Mansfield)			10,000
Contributions	4,461	4,050	4,050
Sale of Merchandise	3,264	3,600	3,600
Sale of Food	2,793	3,200	3,200
Other	4,367	3,400	3,900
Total Revenues	1,684,398	1,736,500	1,793,790
OPERATING TRANSFERS:			
General Fund - Recreation Administrative	265,760	314,160	321,700
General Fund - Community Programs	75,000	75,000	75,000
General Fund/CNR Fund - Bicent. Pond	25,000	25,000	25,000
General Fund/CNR Fund - Teen Center	25,000	25,000	25,000
Total Rev. & Op Trans	2,075,158	2,175,660	2,240,490
EXPENDITURES:			
Salaries & Wages	1,220,836	1,271,200	1,294,680
Benefits	249,823	261,710	255,830
Professional & Technical	142,719	146,600	146,100
Purchased Property Services	42,830	28,590	28,600
Repairs & Maintenance	20,189	22,200	20,200
Other Purchased Services/Rentals	138,968	148,050	151,550
Other Supplies	24,597	27,280	40,280
Energy	136,750	136,750	144,000
Building Supplies	45,392	42,900	42,900
Recreation Supplies	51,813	47,000	44,500
Equipment	35,000	43,300	54,370
Improvements			
Total Expenditures	2,108,917	2,175,580	2,223,010
EXCESS/DEFICIENCY	(33,759)	80	17,480
FUND BALANCE, JULY1	122,146	88,387	88,467
FUND BALANCE, End of Period	$ 88,387	$ 88,467	$ 105,947

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MANSFIELD DISCOVERY DEPOT, INC.

DAYCARE FUND – MANSFIELD DISCOVERY DEPOT, INC.

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

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

DAYCARE COMBINED PROGRAM
REVENUE AND EXPENDITURE STATEMENTS

	2010/11 ACTUAL	2011/12 BUDGET	2011/12 ESTIMATED ACTUAL	2012/13 BUDGET
REVENUES:				
Fees	$ 703,674	$ 833,200	$ 833,200	$ 877,200
Daycare Grant	334,841	318,128	318,128	319,119
National School Lunch Grant	32,451	37,000	37,000	34,000
DSS Subsidies	83,511	25,000	25,000	32,500
UConn	78,750	78,750	78,750	78,750
School Readiness Program	32,890	25,740	25,740	32,890
Total Revenues	1,266,117	1,317,818	1,317,818	1,374,459
EXPENDITURES:				
Administrative	189,156	179,751	179,751	187,911
Direct Program	990,844	988,958	988,958	1,043,057
Purchased Property Services	16,466	16,750	16,750	18,250
Repairs & Maintenance	4,762	5,500	5,500	6,500
Insurance	14,446	18,000	18,000	18,000
Other Purchased Services	8,385	12,100	12,100	11,150
Food Service Supplies	39,491	37,000	37,000	37,250
Energy	28,500	28,500	28,500	28,500
Supplies & Miscellaneous	12,395	16,600	16,600	18,850
Equipment	2,299	2,250	2,250	1,250
Total Expenditures	1,306,744	1,305,409	1,305,409	1,370,718
EXCESS/(DEFICIENCY)	(40,627)	12,409	12,409	3,741
FUND BALANCE, JULY 1	268,919	228,292	228,292	240,701
FUND BALANCE, JUNE 30	$ 228,292	$ 240,701	$ 240,701	$ 244,442

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 1/31/12

***incative accounts hidden**

	Activity	Responsible	Balance 7/1/2011	Revenues	Expenditures	Balance 1/31/12
11155	Goodwin Bequest	M. Hart/Council	10,000.00			10,000.00
11160	The Blueberry Fund	C. Trahan	(0.04)	796.80	(796.80)	(0.04)
12152	Planning Dir Retire Reception	C. Trahan	(1,023.71)		(14.69)	(1,038.40)
15110	Historic Document Preservation	M. Stanton	13,317.51	8,304.00	(2,712.87)	18,908.64
16404	Year 2009 Prop Reval	C. Trahan	(21,412.33)	25,000.00	(19,037.50)	(15,449.83)
16515	Ebay Sales	C. Trahan	55.36			55.36
21308	Neuter Assist/Education Fund	N. Nielsen	887.81	207.40	(320.00)	775.21
22180	Restitution Fees	D. Dagon	709.50			709.50
22201	Ambulance Services	C. Trahan	-	259,162.63	(91,236.36)	167,926.27
22204	Assistance to Firefighters	D. Dagon	-		(6,861.00)	(6,861.00)
30901	Maintenance-Sale of property	W. Hammon/Beth	6,205.67	1,718.00		7,923.67
40370	Downtown Partnership	C. vanZelm	-		(821.00)	(821.00)
40372	MDP - Festival on the Green	C. vanZelm	17,913.16	19,830.00	(19,925.20)	17,817.96
40376	Holiday DUI Enforcement	Sgt Cournoyer	-	8,679.87	(5,201.10)	3,478.77
40397	Beautification Committee	C. Trahan/M. Hart	120.90		(35.00)	85.90
40398	Mansfield Bike Tour	C. Trahan/M. Hart	1,639.74	4,115.96	(1,674.79)	4,080.91
40441	Elderly Disabled Responsive Transp	K. Grunwald	-	8,895.85	(21,449.28)	(12,553.43)
40442	Elderly Disabled Respon Transp 10/11	K. Grunwald	20.00			20.00
40510	CT Clean Energy Grant	V. Walton	248.43		(248.43)	-
40511	Mansfield Energy Education Team	V. Walton		3,755.00	(3,755.00)	-
41236	ACHIEVE	R. Miller	4,148.00			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	744.65	1,613.00	(1,617.45)	740.20
42201	Summer Challenge	K. Grunwald	(7,020.36)	125.00	(724.28)	(7,619.64)
42209	NECASA	P. Michalak	-	3,300.00	(649.68)	2,650.32
42216	Mansfield Advocates for Children	K. Grunwald	-		(116.20)	(116.20)
42218	Rec. Program Scholarship Fund	K. Grunwald	2,981.12	59.34		3,040.46
42250	Special Needs - Youth Services	P. Michalak	1,684.19	300.00	(585.00)	1,399.19
42258	Underage Drinking	K. Grunwald	-	135.34		135.34
42260	Special Needs - General	K. Grunwald	3,147.25	8,103.00	(1,855.00)	9,395.25
42262	Community Conversation	K. Grunwald	978.81			978.81
42263	Conn Healthy Campus Initiative Grant	K. Grunwald	11,000.00	11,000.00	(2,063.90)	19,936.10
42301	Senior Programs	K. Grunwald	12,680.03	24,063.50	(16,793.07)	19,950.46
42302	Wellness Center Program	K. Grunwald	(0.00)		(3,168.00)	(3,168.00)
42306	TVCCA Senior Nutrition	K. Grunwald	792.00	1,505.00		2,297.00
42308	Senior Ctr Veteran's Day	K. Grunwald	157.00		(104.48)	52.52
43200	Friends of Library	L. McDonough	14,273.44	10,003.20	(4,879.05)	19,397.59
44108	Community Center - Teen Center	C. Vincente	1,725.00			1,725.00
44109	Land Protection Program	M. Stanton	16,709.18	3,456.00		20,165.18
44110	Comm Ctr Accessability	C. Vincente	36.82			36.82
44111	Eagleville Preserve	J. Kaufman	-	8,395.77	(3,446.19)	4,949.58
44112	Mount Hope Park	J. Kaufman	-	7,824.78	(1,603.16)	6,221.62
44113	Old Spring Hill	J. Kaufman	-	(2,108.88)	(1,127.58)	(3,236.46)
44115	Schoolhouse Brook Park	J. Kaufman	(0.00)	38,517.48	(24,624.25)	13,893.23
44116	River Park NEPA Tree Grant	J. Kaufman	289.00			289.00
44117	Moss Sanctuary	J. Kaufman	-	1,413.06	(970.00)	443.06
44118	Friends of Mansfield Comm. Center	C. Vincente	-			-
44119	Tennis Court Renovation	C. Vincente		35,000.00		35,000.00
44925	BSA/Mt. Hope Park Program	J. Kaufman	-			-
47001	Day Care Non-Grant	M. Newman	-	340.00	(1,454.91)	(1,114.91)
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	-	5,000.00	(4,048.03)	951.97
62120	Oak Grove School	F. Baruzzi	-	24,585.00	(5,968.75)	18,616.25
62145	Enhancing Student Achievement	F. Baruzzi	47,109.19		(6,123.57)	40,985.62
62151	Goodwin Donations	F. Baruzzi	100.00			100.00
62263	Special Education Grants/Tuition	R Leclerc/C. Trahan	594,590.08	30,618.65	(4,919.00)	620,289.73
62265	Preschool Tuition	R Leclerc/C. Trahan	51,592.34			51,592.34
62272	Crepeau MMS Spec. ED.	R. Leclerc	2,195.00	200.00	(500.00)	1,895.00
62273	Target Field Trip Grant - SE	N. Fisher-Doiron	10.25			10.25
62274	Graustein Incentive Grant	K. Grunwald	5,664.17			5,664.17
62275	Graustein Discovery Grant	K. Grunwald	4,013.36			4,013.36
62276	Goodwin Greenhouse Fund	D. Adamczyk	205.12			205.12
62278	Mohegan Tribe Challenge	J. Palmer	748.32			748.32
62280	Graustein 2010 - 2011	K. Grunwald	-	9,953.24	(18,289.26)	(8,336.02)
62281	MMS Robotics Grant	J.Cryan	-	2,500.00	(2,500.00)	-
62282	MPS Birthday Book Buddies	F. Baruzzi	-	1,200.00		1,200.00
62283	Tim Quinn Music Program	F. Baruzzi	-	2,225.00		2,225.00
63403	Suzuki	B. Vaughn/BOE	9,073.58	37,675.00	(21,392.92)	25,355.66
63404	Dorothy C. Goodwin Program	D. Adamczyk	554.90			554.90
63405	School Use Fund (62609)	BOE	6,352.84	49.50	(1,971.01)	4,431.33
83528	ARRA Mansfield City Rd	L. Hultgren	-	(33,914.53)		(33,914.53)
83529	ARRA Birch Rd Bikeway Phase II	L. Hultgren	-	(57,676.00)	(50,691.25)	(108,367.25)
			812,592.79	515,926.96	(356,275.01)	972,244.74

DEBT SERVICE

DEBT SERVICE FUND – LONG TERM DEBT

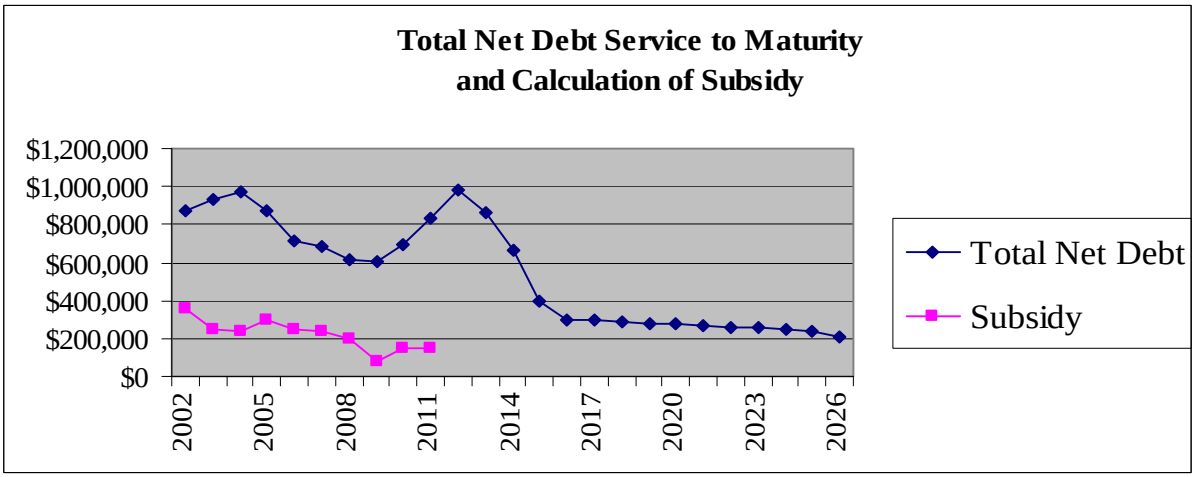
The Debt Service Fund is used to account for the accumulation of resources and the payment of general long-term debt principal, interest and related costs.

FY 2011/2012 Accomplishments

- Ended Fiscal Year 2010/11 with a fund balance of $130,145.
- Anticipate ending Fiscal Year 2011/12 with a fund balance of $78,145 after reducing outstanding bonded debt by $460,000.

FY 2012/2013 Trends & Key Issues

- This budget includes debt service payments for the 2004 G.O. bond issue and the 2011 G.O. bond issue, reducing outstanding debt by another $460,000.
- Also included are the annual payments for the 2007/08, 2008/09 and 2009/10 lease purchase programs. This will be the final payment on the 2007/08 lease purchase.
- Current Debt Service payments from the General Fund are peaking at $825,000 in 2012/2013 and then dramatically decrease in 2014/15 until maturity in 2025/26.
- Principal outstanding 6/30/12 is $3,445,000.
- 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 ACTUAL	11/12 BUDGET	12/13 ADOPTED	13/14 PROJECTED	14/15 PROJECTED	15/16 PROJECTED
REVENUES:										
Intergovernmental	$295,462	$180,794	$105,218							
Bonds					$133,000					
Premium Income					$55,542					
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	188,542					
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	1,098,542	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	78,134	78,134			
Lease Purchase - CIP Equip 08/09				48,878	113,886	113,886	113,886	113,886		
Lease Purchase - CIP Equip 09/10					87,617	87,617	87,617	87,617	87,617	
Financial/Issuance Costs		5,000	3,000		110,206					
TOTAL EXPENDITURES	981,482	801,082	715,336	663,947	895,603	876,997	859,062	665,248	394,542	300,325
REVENUES AND OTHER FINANCING SOURCES OVER/ (UNDER) EXPENDITURES	(71,020)	(20,288)	(45,118)	(7,447)	202,939	(51,997)	(34,062)	9,752	(44,542)	(325)
FUND BALANCE, JULY 1	71,079	59	(20,229)	(65,347)	(72,794)	130,145	78,148	44,086	53,838	9,296
FUND BALANCE, JUNE 30	$59	($20,229)	($65,347)	($72,794)	$130,145	$78,148	$44,086	$53,838	$9,296	$8,971

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

	16/17 PROJECTED	17/18 PROJECTED	18/19 PROJECTED	19/20 PROJECTED	20/21 PROJECTED	21/22 PROJECTED	22/23 PROJECTED	23/24 PROJECTED	24/25 PROJECTED	25/26 PROJECTED
REVENUES:										
Intergovernmental										
Bonds										
Premium Income										
State Revenue Sharing										
Interest on Unspent Balance										
Other (Refund on Lease Purchase in 09/10)										
Other (Co-Gen Grant in 09/10 elimin)										
TOTAL REVENUES										
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
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/Issuance Costs										
TOTAL EXPENDITURES	293,725	287,125	280,525	273,925	267,325	260,725	253,850	245,600	236,800	208,000
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	8,971	15,246	28,121	22,596	23,671	31,346	20,621	16,771	21,171	34,371
FUND BALANCE, JUNE 30	$15,246	$28,121	$22,596	$23,671	$31,346	$20,621	$16,771	$21,171	$34,371	$26,371

SUMMARY TOTAL DEBT SERVICE PAYABLE
AND
BUDGET PROJECTIONS FOR FISCAL YEAR 2012/13

Description	Actual 10/11	Estimated 11/12	Budget Projections 12/13 Principal	Interest	Total	Less Funds From Debt Fund Balance	Net Payable
SCHOOL PROJECTS:							
Serial Bonds	$ 95,913	$ 126,601	$ 80,000	$ 39,498	$ 119,498	$ 34,060	$ 85,438
	95,913	126,601	80,000	39,498	119,498	34,060	85,438
GENERAL PURPOSE:							
Serial Bonds	$ 423,852	$ 470,759	$ 380,000	$ 79,926	$ 459,926		$ 459,926
Lease Purchase	251,101	265,114	245,871	33,765	279,636		279,636
	674,953	735,873	625,871	113,691	739,562	-	739,562
TOTAL DEBT SERVICE	$ 770,866	$ 862,474	$ 705,871	$ 153,189	$ 859,060	$ 34,060	$ 825,000

TOWN OF MANSFIELD

ESTIMATED SERIAL BONDS PAYABLE

BUDGET YEAR 2012/13

School Issues	P	I	Total	Net Payable
March 17, 2004	$ 80,000	$ 5,600	$ 85,600	$ 85,600
March 22, 2011	-	33,898	33,898	33,898
	80,000	39,498	119,498	119,498

Town Issues	P	I	Total	Net Payable
March 17, 2004	$ 65,000	$ 4,550	$ 69,550	$ 69,550
March 17, 2004	315,000	15,750	330,750	330,750
March 22, 2011	-	59,626	59,626	59,626
	380,000	79,926	459,926	459,926
Grand Total	$ 460,000	$ 119,424	$ 579,424	$ 579,424

SERIAL BONDS SUMMARY
SCHOOLS AND TOWN
June 30, 2012

	Schools	Town	Total
Balance at July 1, 2011	$1,270,000	$2,635,000	$3,905,000
Issued During Period			
Retired During Period	85,000	375,000	460,000
Balance at June 30, 2012	$1,185,000	$2,260,000	$3,445,000

CHANGES IN BOND AND NOTES OUTSTANDING

	Serial Bonds	BAN's	Promissory Note	Total
Balance at July 1, 2011	$3,905,000			$3,905,000
Debt Issued				
Debt Retired	460,000			460,000
Balance at June 30, 2012	$3,445,000			$3,445,000

Description	Original Amount	Payment P & I	Date I	Bonds	BAN's	Promissory Note	Total
2004 Town Taxable Gen. Obligation Bond	2,590,000	6/01	12/01	315,000			315,000
2004 School General Obligation Bond	940,000	6/01	12/01	160,000			160,000
2004 Town General Obligation Bond	725,000	6/01	12/01	130,000			130,000
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
	$7,095,000			$3,445,000			$3,445,000

ESTIMATED DETAIL OF DEBT OUTSTANDING
SCHOOLS AND TOWNS
AS OF JUNE 30, 2012

	Original Amount	Estimated Balance 06/30/12
Schools		
Consists of -		
2004 General Obligation Bonds:		
MMS IRC	$ 940,000	$ 160,000
2011 General Obligation Bonds:		-
MMS Heating Conversion	1,025,000	1,025,000
Schools Outstanding Debt	1,965,000	1,185,000
Town		
Consists of -		
2004 Taxable General Obligation Bonds:		
Community Center	$ 2,590,000	$ 315,000
2004 General Obligation Bonds:		
Library Renovations	725,000	130,000
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	2,260,000
Total Debt Outstanding	$ 7,095,000	$ 3,445,000

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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 2011/2012 Accomplishments

- Hauled refuse and bulky waste to the Willimantic Waste Paper facility in Windham. Current tipping fees are $70.65/ton and $71.08/ton respectively.
- Continued single-stream recycling (begun in July of 2009) where all curbside recyclables are collected together. ♦
- Continued recycling all numbered plastics (#'s 1 through 7). ♦
- Participated in the Mid Northeast Recycling Operating Committee for the contracts for recovered materials, the administration of the regional household hazardous waste collection facility and the participation in the state program for recycling household electronics. ♦
- 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. ♦
- Expanded the pilot program of weekly litter pickup along the bicycle paths on Town roads just west of the UConn campus to other Town collector roads.
- Upgraded the Town's multi-family recycling enforcement efforts working with several apartment complexes to improve their recycling quantities.

FY 2012/2013 Trends & Key issues

The Town's Sustainability Committee completed a second year of work helping to identify and coordinate the Town's sustainability efforts. Additional part-time staff has been assigned to assist in this effort. Litter and trash removal along certain Town roads continues to be a priority. At least one person-day per week will be devoted to this effort in the coming year. Waste removal efforts in the public spaces of Storrs Center will begin in 2012/13.

As the solid waste industry moves towards automated collection, Mansfield will need to decide whether to convert to this type of collection using wheeled carts for refuse and recyclables. Staff will assist the Solid Waste Committee in studying this potential change and making recommendations to the Manager and Council.

FY 2012/2013 Goals & Objectives

Goal: Study and make recommendations regarding the use of automated collection in Mansfield.

Objectives:

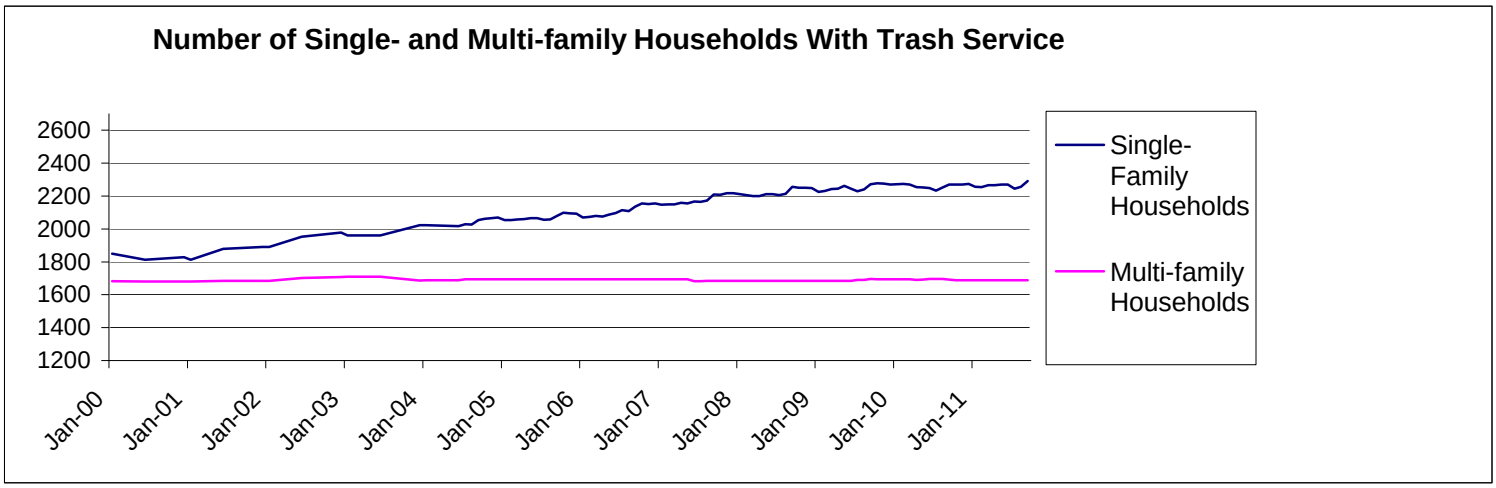
- Review automated collection experience in other communities.
- Determine feasibility of "pay as you throw" options for automated collection.
- Evaluate potential collection contractors and likely prices.
- Distribute information to residents and stakeholders and obtain public opinion.
- Evaluate all of the above and make recommendation.

Goal: Further sustainability efforts in Mansfield. ♦

Objectives:

- Design and distribute employee handbook/guide to sustainability.

- Disseminate information obtained from Carbon Footprint calculator and energy tracking program.
- Assist Sustainability Committee in finding effective ways to increase sustainability in Mansfield.



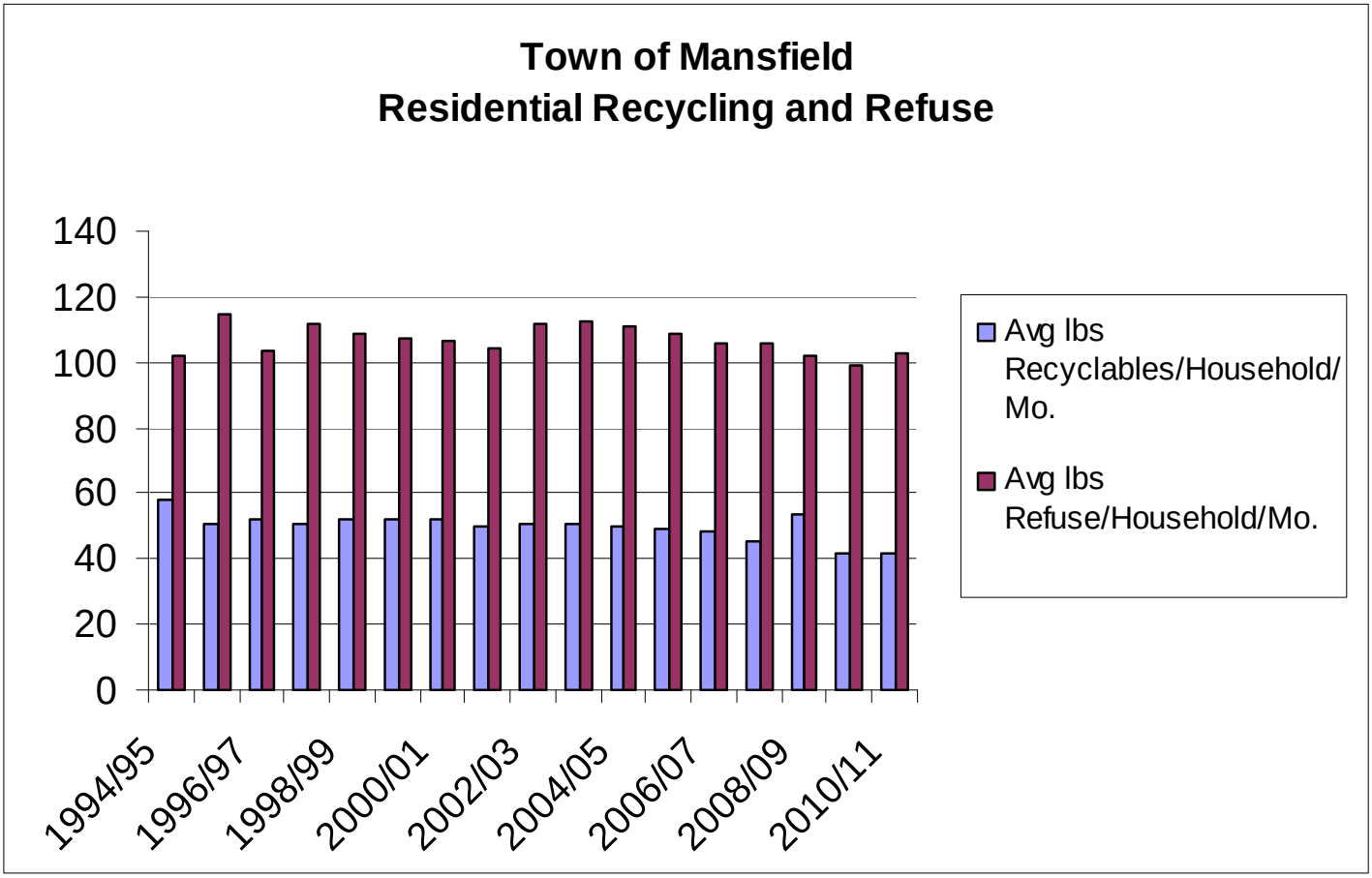
♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Solid Waste = linkage to Sustainability & Planning; Regionalism.

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

	2010/11 ACTUAL	2011/12 BUDGET	2011/12 ESTIMATED ACTUAL	2012/13 BUDGET
REVENUES:				
Garbage Collection Fees	$ 880,606	$ 901,700	$ 896,700	$ 901,700
Transfer Station Fees	72,877	84,000	84,000	84,000
Other	6,036	-	2,000	-
Sale of Recyclables	17,368	15,000	15,000	15,000
TOTAL REVENUES	976,888	1,000,700	997,700	1,000,700
OPERATING EXPENSES				
Tipping Fees	225,621	226,400	222,215	230,470
Contract Pickup	365,602	372,500	370,580	377,965
Wage and Fringe Benefits	261,640	302,515	306,815	326,645
Supplies and Services	71,941	106,220	104,364	104,885
Depreciation Expense	13,507	30,000	9,535	9,535
TOTAL EXPENSES	938,310	1,037,635	1,013,509	1,049,500
Net Income/(Loss)	38,577	(36,935)	(15,809)	(48,800)
Fund Equity/(Deficit), July 1	207,148	245,725	245,725	229,916
Fund Equity/(Deficit), June 30	245,725	208,790	229,916	181,116

Town of Mansfield
Revenue Budget Summary

		Actual 10/11	Approp. 11/12	Adj App. 11/12	Estimated 11/12	Adopted 12/13
812 Solid Waste Disposal Enterprise						
	30510 Waste Disposal					
	409 Charge for Services	953,484	985,700	985,700	980,700	985,700
	411 Miscellaneous	23,404	15,000	15,000	17,000	15,000
Total	30510 Waste Disposal	976,888	1,000,700	1,000,700	997,700	1,000,700



Town of Mansfield
Expenditure Budget Summary

	Actual 10/11	Approp. 11/12	Adj App. 11/12	Estimated 11/12	Adopted 12/13
812 Solid Waste Disposal Enterprise					
30510 Waste Disposal					
511 Noncertified	5,924	2,500	2,500	2,500	2,500
517 Salaries and Wages	189,081	223,830	223,830	228,230	230,440
520 Benefits	71,400	73,500	73,500	73,400	90,950
522 Misc Benefits	(4,764)	2,685	2,685	2,685	2,755
531 Prof & Tech Services	11,050	11,000	11,000	10,500	11,000
532 Purch Property Services	637,191	662,600	662,600	656,699	672,210
533 Repairs/Maintenance	-	2,500	2,500	1,750	1,750
539 Other Purch Services	8,875	18,040	18,040	18,040	18,040
543 Office Supplies	4,080	4,280	4,280	4,520	4,520
545 Land/Rd Maint Supplies	517	300	300	300	300
546 Energy	801	1,500	1,500	1,500	1,650
547 Building Supplies	460	1,100	1,100	1,100	1,100
548 Rolling Stock Supplies	-	3,000	3,000	2,000	2,000
549 Other Supplies	189	800	800	750	750
563 Misc Expenses & Fees	13,507	30,000	30,000	9,535	9,535
Total 30510 Waste Disposal	938,310	1,037,635	1,037,635	1,013,509	1,049,500

	Actual 09/10	Budget 10/11	Estimated 10/11	Proposed 11/12
EMPLOYEES				
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	1.00	1.00	1.00	1.00
	4.18	4.18	4.18	4.18

Waste Disposal				
Work Measurements				
Tons of Refuse to Incinerators	2,880	3,000	3,200	3,400
Tons of Bulky Waste Transferred	370	475	500	550
Tons Single Stream Recycled	1,415	1,500	1,600	1,700
Scrap Metal Salvaged (Tons)	42	60	75	80
Tons electronics recycled	28	24	30	32

PUBLIC WORKS - SEWER OPERATING ENTERPRISE – 811 FUND

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

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

FY 2011/2012 Accomplishments

- Completed the first year under the new agreement with the Town of Windham for Mansfield's participation in the reconstruction of the Windham Water Pollution Control Facility (payments begin in 2012/13), and Windham's operation of the southerly Mansfield sewers by contract.
- Continued "Four Corners" sewer system and sewer pump station design and in cooperation with UConn, continued water source evaluation studies.

FY 2012/2013 Trends & Key Issues

Quarterly payments to Windham for Mansfield's flow proportionate share of the Windham sewage treatment plant upgrade will begin and continue through 2032. These payments are approximately $21,250 per quarter; an annual 6% increase in the southerly system sewer user charges will be recommended to begin to address this increase in costs.

The joint Town/UConn Environmental Impact Evaluation (EIE) exploring Four Corners water source options should be completed. Once completed permitting and design of a water source will occur. Four Corners sewer system design and sewer and water systems financing plans will continue. When the new sewer pump station in the Storrs Center development comes on line during the year, contract operations for operating and maintaining it and the Town's existing pump station on South Eagleville Road will be carefully evaluated and implemented if cost-effective.

FY 2012/2013 Goals & Objectives

Goal: Advance Four Corners water and sewer systems through permitting, design and construction. ♦

Objectives:

- Complete Town/UConn joint water source EIE and agree on best option.
- Complete water and sewer pipeline designs.
- Complete financing plan.

Goal: Integrate 2nd Town pump station into Town's sewer maintenance program.

Objectives:

- Oversee Storrs Center pump station construction.
- Evaluate contract operations for both Storrs Center and South Eagleville pump stations.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Sewer Fund = linkage to Sustainability & Planning

TOWN OF MANSFIELD
UCONN WATER/SEWER ENTERPRISE FUND ESTIMATED BUDGETS

	2010/11 Actual*	**2011/12 Proposed**
OPERATING REVENUES:		
Water/Sewer Charges	$102,583 **	$90,810 ***
Total Operating Revenues*	102,583	90,810
OPERATING EXPENSES:		
Consultants	2,250	
Water/Sewer Billings	78,342	72,390
Purchased Services & Supplies[1]	5,959	8,860
Depreciation	9,563	9,560
Total Operating Expenses*	96,114	90,810
Operating Income/(Deficit)	6,469	
Retained Earnings, July 1 (restated)	298,115	304,584
Retained Earnings, June 30	$304,584	$304,584

[1]Primarily electricity for sewer pumps

* as amended

** Reflects adjustment of $(585) to account for prior year discrepancies and $(460) write off for uncollectible accounts

*** Reflects adjustment of $(7515) to account of 10/11 discrepancy and meter correction for Wrights A of an estimated $3251

UCONN WATER/SEWER FUND
COMPARISON OF PROPOSED WATER/SEWER BILLING
BY CUSTOMER 11/12 VERSUS ACTUAL 10/11

	Prior Year Adjustment	2010/11 PreliminaryBudget	**2010/11 Proposed Budget (incl adj)**	Prior Year Adjustment	Prior Year Meter Reading error-	2011/12 Preliminary Budget	**2011/12 Proposed Budget (incl adj)**	Budget Increase/ (Decrease)	%
Wrights A - Sewer Only	84	4,182	4,266	(1,818)	1,480	4,480	4,142	$298	7.1%
Wrights B - Sewer Only	(41)	1,236	1,195	76		1,496	1,572	$260	21.0%
Holinko - Sewer Only	(207)	13,450	13,243	(583)		12,063	11,480	($1,387)	-10.3%
Senior Center - Water and Sewer	370	1,102	1,472	28	362	1,109	1,499	$7	0.6%
Total Town of Mansfield	206	19,970	20,176	(2,297)	1,842	19,148	18,693	(822)	-4.1%
Wrights A - Water Only	73	4,090	4,163	(1,740)	1,409	4,376	4,045	286	7.0%
Wrights B - Water Only	(35)	1,299	1,264	71		1,548	1,619	249	19.2%
Holinko - Water Only	(182)	13,416	13,234	(557)		12,104	11,547	(1,312)	-9.8%
Total Mansfield Housing Authority	(144)	18,805	18,661	(2,226)	1,409	18,028	17,211	(777)	-4.1%
Mansfield Retirement Comm. (Juniper Hill) Water and Sewer	(1,128)	22,239	21,111	(1,134)		19,909	18,775	(2,330)	-10.5%
Mansfield Retirement Co-op (Glen Ridge) Water and Sewer	(266)	14,712	14,446	(95)		15,489	15,394	777	5.3%
Center for Rehabilitation and Nursing Water and Sewer	748	27,902	28,650	(1,763)		22,503	20,740	(5,399)	-19.3%
	($585)	$103,628	$103,044	(7,515)	3,251	95,077	90,813	($8,551)	-8.3%

TOWN OF MANSFIELD
WILLIMANTIC SEWER ENTERPRISE FUND ESTIMATED BUDGET

	2010/11 Actual*	2011/12 Proposed
OPERATING REVENUES:		
Sewer Charges	$160,000	$169,600
Other Revenues	1,120	
Total Operating Revenues*	161,120	169,600
OPERATING EXPENSES:		
Sewer Billings	82,864 **	114,520
Purchased Services & Supplies	3,728	35,610
Windham Sewage Treatment Plant Upgrade	-	85,000
Depreciation	14,273	14,270
Total Operating Expenses*	100,865	249,400
Operating Income/(Deficit)	60,255	(79,800)
Retained Earnings, July 1 (restated)	371,536	431,791
Retained Earnings, June 30	$431,791	$351,991

* Agrees with Exhibit C-2 of 2010/11 CAFR

**Includes a $23035.95 credit from Town of Windham for disprency in billing from July 2009 thru March 2010

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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 2011/2012 Accomplishments

- Stabilized health insurance claims experience through the use of successful employee wellness program; a half percent decrease occurred in claims experience for Plan Year 2011. Five year trend of 3.57% is far below national medical inflation and Connecticut municipal trends. ♦
- Continued to contract with the Eastern Highlands Health District (EHHD) to coordinate employee wellness program ("Be Well") at the local level. Engaged in a number of site specific wellness programming at the Town-MBOE-Region 19 such as a walking program, fitness programs, yoga, and healthy eating. ♦
- Completed pilot Wellness Rewards Program; 47% of Town-MBOE-Region 19 employees participated in the program and 63% of those participating earned a Be Well Reward. ♦
- Wellness Program recognized for the second year in a row 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. ♦
- Continued to work with Milliman, Inc. for Town-Region 19-MBOE employee benefits consulting services; completed required biannual GASB 45 actuarial study for other post employment benefits for the Town-Region 19-MBOE.

FY 2012/2013 Trends & Key Issues

To ensure continued stabilization of health insurance claims and return on investment in the employee wellness program, staff will continue to evaluate wellness services provided. A coordinated effort to connect safety and wellness initiatives will continue in an effort to control risk (LAP, workers compensation) costs.

FY 2012/2013 Goals & Objectives

Goal: Provide an employee wellness program that promotes healthy lifestyles. ♦

Objectives:

- Maintain or lower the five-year health insurance claims experience trend (3.57% or less).
- Increase participation in the Be Well Rewards Program to more than 47% of eligible Town-MBOE-Region 19 employees.
- Increase percentage of Be Well Rewards Program participants receiving a reward to more than 63% of Program participants.
- Increase participation in the Be Well Fitness Program by 2% over the previous year.

Goal: Maintain the Health Insurance Fund balance to an amount equivalent to being fully insured.

Objectives:

- Maintain fund balance for the Health Insurance Fund at 25% of expected claims or higher.
- Conduct audits for Health Insurance Fund (payment in lieu, active and retiree insurances) to ensure accuracy in billing, payments, and employee/retiree program eligibility.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Health Insurance = linkage to Recreation, Health & Wellness.

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	Actual 10/11	Estimated 11/12	Adopted 12/13
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	$7,294,179	$7,250,000	$7,290,950
Interest Income	22,272	8,043	11,158	37,216	71,918	38,556	11,672	5,870	2,981	500	1,000
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	7,297,160	7,250,500	7,291,950
EXPENDITURES:											
Salaries and Benefits	69,026	77,769	96,779	85,681	78,241	84,308	87,950	89,189	97,099	108,000	110,700
Retention/Access Fees (Administrative)	544,225	596,711	543,175	576,955	570,308	625,547	697,326	691,686	674,165	722,720	747,290
Employee Wellness Program			372	27,624	41,910	29,005	18,960	20,155	50,408	53,500	53,500
Consultants	20,000				2,400	45,134	59,243	30,957	45,489	66,125	60,160
LAN/WAN Expenditures	10,000	10,000	10,000	10,000	20,000	10,000	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	5,668,074	5,865,000	6,698,800
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	6,545,235	6,825,345	7,680,450
Revenues Over/(Under) Expenditures	(609,185)	(658,231)	127,805	817,652	(473,969)	(277,538)	1,062,047	1,538,276	751,925	425,155	(388,500)
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	3,706,795	4,131,950
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	$3,706,795	$4,131,950	$3,743,450

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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 2011/2012 Accomplishments

- 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.
- Published seasonal safety publications three times during the year. ♦
- Began to update informational materials regarding worker's compensation initial reporting procedures for supervisors and initial treatment procedures for employees.
- Completed OSHA 300 reports for Town-MBOE-Region.
- Conducted quarterly meetings with CIRMA staff to review various matters related to workers compensation claims.

FY 2012/2013 Trends & Key Issues

Sprains and strains injuries continue to be a challenge for teachers in the Mansfield Public Schools and employees in the Department of Public Works. An effort will be made to bring on-site sprains and strains training to these groups of employees. Yoga programming will continue to be offered as part of the employee wellness program in an effort to promote back health and minimize the risk of back injuries.

FY 2012/2013 Goals & Objectives

Goal: Provide training and programs designed to promote workplace safety and employee wellness. ♦

Objectives:

- Conduct Sprains & Strains training for Public Works employees and teachers in the Mansfield Public Schools.
- Conduct quarterly safety walk-throughs of four Town/School buildings.
- Conduct in-depth health insurance claims review as part of the Safety and Wellness Committee guest speaker series.

Goal: Maintain accurate records for safety related matters.

Objectives:

- Track Town-wide safety training and safety training sponsored by the Town Manager's Office in an electronic database.
- Complete 2012 OSHA reports for Town-MBOE-Region by the end of January 2013.
- Complete update to informational materials regarding worker's compensation initial reporting procedures for supervisors and initial treatment procedures for employees.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Workers' Compensation = linkage to Recreation, Health & Wellness

WORKER'S COMPENSATION FUND
REVENUE AND EXPENDITURE STATEMENTS
FUND 832

	2010/11 ACTUAL	2011/12 BUDGET	2011/12 Estimated	2012/13 BUDGET
REVENUES:				
CIRMA Equity Distribution	$ -	$ -	$ 23,632	$ -
Board of Education *	118,950	123,500	123,500	143,500
Town of Mansfield	285,000	296,500	296,500	298,000
TOTAL REVENUES	403,950	420,000	443,632	441,500
EXPENDITURES				
Board of Education *	128,506	127,180	156,000	150,600
Town of Mansfield	286,173	305,350	294,384	303,210
Back Safety Stretchers	21,894			
TOTAL EXPENDITURES	436,573	432,530	450,384	453,810
EXCESS/(DEFICIENCY)	(32,623)	(12,530)	(6,752)	(12,310)
FUND BALANCE, JULY1	89,314	56,691	56,691	49,939
FUND BALANCE ENDING	$ 56,691	$ 44,161	$ 49,939	$ 37,629

* 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 2011/2012 Accomplishments

- Responded successfully to Tropical Storm Irene and Winter Storm Alfred. The Department assessed equipment immediately following the storm and quickly supported Municipal and School storm recovery efforts. I.T. staff directly assisted citizens in need by providing free Wi-Fi Internet access, electrical charging stations, and public access computers. The Department was active in the Town's efforts to communicate with citizens using the website and automated emails and phone calls. I.T. assisted placement of a regional FEMA small business and citizen resource and support center at the Mansfield Community Center.
- Partnered with the Revenue Collector and Assessor's Offices to replace the Alpha VMS based software that was in place for over 15 years, outdated, and incompatible with current technologies. The project involved a competitive RFP process, data conversion, and database installations. This initiative will enhance public access both onsite and over the Internet, allow us to comply with legal requirements for tax collection and assessment, and provide productivity gains through its more efficient and reliable structure.
- Collaborated with the Mansfield Schools to launch the new Mansfield Public Schools website. The website consists of five integrated portals; one for each school and one for the District Central Office. The websites were completely re-designed and enhanced to support the information needs of students, parents, and the Mansfield community. This project increases communication between residents and our schools. ♦
- Replaced the maintenance and custodial time clocks in municipal and school facilities. The former system was in need of replacement, but instead of purchasing expensive replacement clocks, we were able to leverage our existing computer network to put in place a cloud based system. This solution uses existing Internet connections to bring up a time clock on computers. The system is location aware to ensure it is used only on designated connections. The system promotes effective collection of data by pulling it into a cloud based database.
- Completed the required replacement of the Mansfield Middle School phone system. The existing system was twelve years old and had reached the end of its operational use. The new system was implemented within the necessary timespan to minimize the impact on parents and students. ♦

FY 2012/2013 Trends & Key Issues

Virtual and cloud based computing continues to expand in the I.T. industry as a strategy for limiting costs, sharing resources, improving reliability, and reducing technology's impact on the environment. The I.T. Department will further implement these benefits in the coming budget year to promote efficient and effective use of technology. Additionally, the existing Alpha VMS system continues to be increasingly incompatible and unreliable so the Department will phase out this old technology. Also, citizens are increasing their use of mobile laptops, tablets, and handhelds in our public spaces so we will work to ensure our wireless system meets this increased use among our citizens.

FY 2012/2013 Goals & Objectives

Goal: Phase out the Alpha VMS system to ensure efficient, compatible, and reliable databases. ♦

Objectives:

- Convert the registrar database to FileMaker Pro using existing internal staff.
- Implement the Town Clerk capital project initiative.
- Complete a RFP process to update the CAMA system.

Goal: Leverage emerging technologies to contain costs and reduce impact on the environment. ♦

Objectives:

- Participate in the State Electronics Challenge sponsored by the Northeast Recycling Council.
- Maintain primary server systems on virtual and cloud based platforms to limit the use of electricity and reduce the need for replacement hardware.
- Use thin client computing on at least 10% of our systems to reduce costs and bulk waste.

Goal: Adapt the public wireless infrastructure to meet the increased use we are seeing among our citizens for Wi-Fi access in our public spaces. ♦

Objectives:

- Program our access points to more reliably accept connections from newer mobile tablet and handheld operating systems.
- Adjust our Wi-Fi radio coverage to consistently handle the bandwidth requirements of public wireless users.

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

Information Technology = linkage to Government; Sustainability & Planning; Education & Early Childhood Services

MANAGEMENT SERVICE FUND - IT DEPT

	Actual 10/11	Adopted 11/12	Estimated 11/12	Adopted 12/13
EMPLOYEE BENEFITS	100,280	120,160	107,350	123,650

Information Technology
EMPLOYEES

Information Specialist II (network admin level)	2.00	2.00	2.00	2.00
Information Specialist I	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00

Information Technology
WORK MEASUREMENTS

Information Technology Support Request Tickets*	885	900	900	920

* 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, 2012 AND JUNE 30, 2013
(With comparative totals for June 30, 2011)

	June 30, 2011	June 30, 2012	June 30, 2013
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ 251,424	$ 432,925	$ 577,082
Due from Region 19	11,247		
Accounts Receivable	78,658		
Inventory	3,624	3,624	3,624
Total Current Assets	344,953	436,549	580,706
Fixed Assets:			
Construction in Progress			
Land	145,649	145,649	145,649
Buildings	226,679	226,679	226,679
Office Equipment	1,898,019	2,071,417	2,204,917
Construction in Progress	14,898		-
Accum. Depreciation	(917,939)	(1,131,719)	(1,329,799)
Net Fixed Assets	1,367,306	1,312,026	1,247,446
Total Assets	$ 1,712,259	$ 1,748,575	$ 1,828,152
LIABILITIES AND EQUITY			
Liabilities:			
Accounts Payable	$ 42,742	$ -	$ -
Lease Purchase Payable	147,834	147,834	147,834
Due to the General Fund			
Due to Internal Service Fund	4,563		
Total Liabilities	195,139	147,834	147,834
Equity:			
Contributed Capital	146,000	146,000	146,000
Retained Earnings	1,371,120	1,454,741	1,534,318
Total Equity	1,517,120	1,600,741	1,680,318
Total Liabilities and Equity	$ 1,712,259	$ 1,748,575	$ 1,828,152

MANAGEMENT SERVICES FUND
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
ESTIMATED FOR THE PERIOD ENDED JUNE 30, 2012 and JUNE 30, 2013

	TOTAL MANAGEMENT SERVICES FUND			
	Budget 2011/12	Est Actual 2011/12	Variance Favorable (Unfavorable)	Adopted 2012/13
REVENUES:				
Mansfield Board of Education	$ 106,250	$ 106,250	$ -	$ 109,440
Region 19	100,920	100,920		103,950
Town of Mansfield	10,300	10,300		10,820
Communication Service Fees	216,200	217,420	1,220	221,490
Copier Service Fees	227,250	226,659	(591)	226,240
Energy Service Fees	1,977,080	1,968,076	(9,004)	2,019,710
Rent	74,620	72,450	(2,170)	74,260
Rent - Telecom Tower	115,000	132,388	17,388	120,000
Sale of Supplies	40,000	35,000	(5,000)	35,000
CNR Fund	175,000	175,000		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	93,250	94,040	790	88,290
Universal Services Fund	30,000	30,000		33,340
Total Revenues	3,188,870	3,191,503	2,633	3,240,540
EXPENDITURES:				
Salaries & Benefits	409,660	400,102	9,558	419,553
Training	8,650	5,400	3,250	8,550
Repairs & Maintenance	28,250	32,650	(4,400)	28,350
Professional & Technical	33,570	18,200	15,370	40,870
System Support	116,800	126,720	(9,920)	126,820
Copier Maintenance Fees	90,000	91,225	(1,225)	91,000
Communications	205,360	165,753	39,607	165,780
Supplies and Software Licensing	24,800	26,600	(1,800)	26,800
Equipment	158,000	184,892	(26,892)	158,000
Postage	85,000	80,000	5,000	73,000
Energy	1,876,120	1,842,400	33,720	1,909,000
Equipment Rental/Cost of Sales	55,180	78,660	(23,480)	48,660
Total Expenditures	3,091,390	3,052,602	38,788	3,096,383
Add:				
Depreciation	221,060	213,780	7,280	198,080
Less:				
Equipment Capitalized	(133,500)	(158,500)	25,000	(133,500)
Operating Expenditures	3,178,950	3,107,882	71,068	3,160,963
Net Income (Loss)	9,920	83,621	73,701	79,577
Total Equity & Contributed Capital, July 1	1,550,700	1,517,120		1,600,741
Total Equity & Contributed Capital, End of Period	$ 1,560,620	$ 1,600,741	$ 73,701	$ 1,680,317

MANAGEMENT SERVICES FUND
ESTIMATED STATEMENT OF CASH FLOWS
JUNE 30, 2012 and JUNE 30, 2013
(With comparative totals for June 30, 2011)

	Actual June 30, 2011	Estimated June 30, 2012	Estimated June 30, 2013
CASH FROM OPERATING ACTIVITES:			
Operating income	$ 87,541	$ 83,621	$ 79,577
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
Depreciation Expense	199,751	213,780	198,080
(Increase) decrease in:			
Other Receivables	(44,160)	89,905	
Inventory	5,512		
Increase (decrease) in:			
Accounts payable	43,522	(42,742)	
Due to other funds	(3,821)	(4,563)	
NET CASH PROVIDED BY OPERATING ACTIVITIES	288,345	340,001	277,657
CASH FLOWS USED IN CAPITAL AND RELATED FINANCING ACTIVITIES:			
Disposal of fixed assets	66,257		
Purchase of fixed assets	(103,178)	(158,500)	(133,500)
NET INCREASE IN CASH AND CASH EQUIVALENTS	251,424	181,501	144,157
CASH AND CASH EQUIVALENTS - JULY 1	-	251,424	432,925
CASH AND CASH EQUIVALENTS - End of Period	$ 251,424	$ 432,925	$ 577,082

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, 2011

	Equity Percentage	Equity In Investments	Equity In Cash Equiv.	Total Equity
Cemetery Fund	65.050%	427,643.33	7,837.52	435,480.85
School Non-Expendable Trust Fund	0.092%	604.81	11.08	615.90
Compensated Absences Fund	34.858%	229,158.97	4,199.85	233,358.82
Total Equity by Fund	100.000%	657,407.11	12,048.46	669,455.57

Investments	Market Value
Stock Funds:	
Fidelity - Select Utilities Growth	51,105.14
BofA US LRG CAP - GROWTH & VALUE/RESTRUCT	12,848.35
BofA INT'L DEVELOP-MARSICO/ACORN/VALUE	3,317.08
BofA EMERGING MARKETS FUND	1,505.36
BofA US MID CAP VALUE & ACORN	1,750.00
BofA US SMALL CAP - GROWTH & VALUE FUND	1,274.53
Sub-Total Stock Funds	71,800.46
Bond Funds:	
Wells Fargo Advantage -Income Plus	67,232.43
T. Rowe Price - U. S. Treasury Long-Term	83,450.40
People's Securities, Inc. - U.S. Treasury Notes	66,919.98
BofA GLOBAL HIGH YIELD - INCOME OPPORTUNITIES	2,019.90
BofA INVESTMENT GRADE TAXABLE - BOND FUND	17,800.43
Vanguard - GNMA Fund	346,439.33
Sub-Total Bond Funds	583,862.47
Public Real Estate Investment Trust	
BofA REAL ESTATE EQUITY FUND	1,744.18
Cash Equivalents:	
BofA MONEY MARKET RESERVES	12,048.46
Total Investments	669,455.57

Allocation	Amount	Percentage
Stocks	71,800.46	10.73%
Bonds	583,862.47	87.21%
Public Real Estate Investment Trust	1,744.18	0.26%
Cash Equivalents	12,048.46	1.80%
Total Investments	669,455.57	100.00%

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

	2010/11 Actual				2011/12 Estimate				2012/13 Adopted Budget			
	Activity 18150 Mansfield Cem.	Activity 18160 Other Cem.	Activity 18165 Riverside	Total Cemeteries	Activity 18150 Mansfield Cem.	Activity 18160 Other Cem.	Activity 18165 Riverside	Total Cemeteries	Activity 18150 Mansfield Cem.	Activity 18160 Other Cem.	Activity 18165 Riverside	Total Cemeteries
REVENUES:												
Sales of Plots	$ 6,300	$ 2,100	$ 950	$ 9,350	$ 600	$ 1,200		$ 1,800	$ 1,500	$ 1,200		$ 2,700
Interest/Dividend Income	18,392			18,392	8,600			8,600	10,000			10,000
Increase(Decrease) in Market Value	5,329			5,329	19,500			19,500	19,500			19,500
Contributions												
Total Revenues	30,021	2,100	950	33,071	28,700	1,200		29,900	31,000	1,200		32,200
EXPENDITURES:												
Salaries - Part-Time		3,986		3,986		5,695		5,695		3,000		3,000
Cemetery Maintenance	11,698	6,654		18,352	6,175	19,415		25,590	6,000	8,000		14,000
Outdoor Maintenance (Mowing)	5,525	12,712		18,237	7,290	11,790		19,080	9,000	12,500		21,500
Other Purchased Services		2,000		2,000		7,535		7,535				
Total Expenditures	17,223	25,352		42,575	13,465	44,435		57,900	15,000	23,500		38,500
TRANSFER OUT:												
Total Expenditures & Transfers Out	17,223	25,352		42,575	13,465	44,435		57,900	15,000	23,500		38,500
NET INCOME/(LOSS)	12,798	(23,252)	950	(9,504)	15,235	(43,235)		(28,000)	16,000	(22,300)		(6,300)
FUND BALANCE, JULY 1				331,754				322,250				294,250
FUND BALANCE, JUNE 30	$ 12,798	$ (23,252)	$ 950	$ 322,250	$ 15,235	$ (43,235)	$ -	$ 294,250	$ 16,000	$ (22,300)	$ -	$ 287,950
DETAILS OF FUND BALANCE:												
Reserved for Non-expendable				$ 1,200				$ 1,200				$ 1,200
Reserved for Perpetual Care				321,050				293,050				286,750
Unreserved, undesignated												
Total Fund Balance				$ 322,250				$ 294,250				$ 287,950

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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 2011/2012 Accomplishments

- Adopted a Fiscal Year 2012/2013 operating budget of $714,375, a reduction of 0.4% from the previous fiscal year.
- Member town contribution rate for Fiscal Year 2012/2013 remains unchanged at $4.51 per capita.
- Received $84,000 in grant funds for Chronic Disease Prevention.
- Expanded the employee wellness program "Be Well" to other municipal agencies.
- Completed response, recovery and support activities associated with Storms Irene and Alfred.
- Completed summer bathing water quality monitoring program.
- Provided Town and community technical support regarding the Pond Place project.
- Continued management of administration of Mansfield employee wellness program "Be Well."

FY 2012/2013 Trends & Key Issues

Revenue projections for Health District fees for service are weak for FY 2012/2013. Reductions in environmental health staff will be one of many mechanisms used to offset the projected deficit. It is anticipated that additional funding in chronic disease prevention will continue into FY 2012/2013. The focus of this funding will be to build local capacity and conduct a community health needs assessment. The Health District will be engaging in a strategic planning process to develop a long-term strategic plan. The primary of purpose of this process is to establish long-term goals and objectives for the Health District.

EASTERN HIGHLANDS HEALTH DISTRICT

ESTIMATED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Roll Forward FY 2012/13

	Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Adopted 11/12	Amended 11/12	Estimated 11/12	Adopted 12/13
Revenues:										
Member Town Contributions	$328,111	$322,676	$343,771	$362,702	$361,792	360,946	365,530	365,530	365,530	371,620
State Grant-in-Aid	132,347	136,574	172,905	171,858	148,333	148,015	149,950	149,950	149,950	152,440
Services Fees	243,722	229,848	198,836	189,211	200,588	174,246	197,350	197,350	167,600	172,900
Other State Grants										
Preventive Health Grant										
Total Revenues	704,180	689,098	715,511	723,771	710,713	683,207	712,830	712,830	683,080	696,960
Expenditures:										
Salaries & Benefits	553,381	592,999	641,582	647,879	591,818	589,842	636,750	629,760	609,000	632,345
Insurance	9,048	13,788	14,201	14,025	14,456	14,376	15,650	15,650	15,336	15,800
Professional &Technical Services	30,419	49,035	16,082	9,750	28,642	33,859	37,850	37,850	36,150	40,280
Other Purchased Services & Supplies	25,587	19,110	33,698	30,798	14,523	18,880	22,500	22,500	20,800	22,500
Equipment	4,210	2,028	1,339	1,002	1,166	924	1,450	1,450	1,450	1,450
Total Expenditures	622,645	676,960	706,902	703,454	650,605	657,880	714,200	707,210	682,736	712,375
Other Financing Uses:										
Contingency							-	6,990		
Operating Transfers Out	2,500	34,000	70,000		3,000	3,000	3,000	3,000	3,000	2,000
Total Expenditures and Operating Transfers Out	625,145	710,960	776,902	703,454	653,605	660,880	717,200	717,200	685,736	714,375
Excess/(Deficiency) of Revenues over Expenditures	79,035	(21,862)	(61,391)	20,317	57,108	22,327	(4,370)	(4,370)	(2,656)	(17,415)
Fund Balance, July 1	214,921	293,956	272,094	210,703	231,171	288,279	310,606	310,606	310,606	307,950
Fund Balance, June 30	$293,956	$272,094	$210,703	$231,171	$288,279	$310,606	$306,236	$306,236	$307,950	$290,535

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 businesses, 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, a 19-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 2011/2012 Accomplishments

- Broke ground on Phase 1 of Storrs Center downtown including mixed-use buildings with 127 apartments and 27,000 square feet of commercial space and a municipal parking garage. ♦
- Zoning permits approved for the intermodal transportation center, and Village Street elements of Storrs Center. ♦
- Design completed on Storrs Road and Dog Lane improvements.
- Developed comprehensive Parking Management Plan for Storrs Center including cooperative agreement with property owners adjacent to Storrs Center. ♦
- Received 4th Small Town Economic Assistance Program grant for Village Street infrastructure.
- Reviewed mixed-use building, parking garage, and intermodal transportation center design in adherence with Storrs Center Sustainability Guidelines. ♦

FY 2012/2013 Trends & Key Issues

The Partnership will be undertaking a strategic planning process in anticipation of the opening of Phase 1A in late summer 2012, while planning and construction continues on future phases. The outcome of that process will have an impact on the Partnership's downtown management and planning role in the next few years.

FY 2012/2013 Goals & Objectives

Goal: Create a vital downtown for community members, University of Connecticut faculty, staff, and students, and visitors. ♦

Objectives:

- Open Phase 1A in late summer 2012 with fully leased apartments and commercial space.
- Complete improvements to Storrs Road and Dog Lane in late summer 2012.
- Commence construction of Village Street in spring 2012 with completion in late 2012.
- Commence construction of intermodal transportation center in summer 2012 with completion in early 2013.
- Commence construction of Phase 1B in spring 2012 for opening in fall 2013.
- Continue to distribute monthly e-newsletter with Partnership news and Storrs Center updates including construction status, meetings, presentations, and events.

Goal: Enhance quality of life in Mansfield. ♦

Objectives:

- Hold 9th annual *Festival on the Green* and 3rd annual Celebrate Mansfield Weekend.
- Implement downtown public spaces plan.
- Plan cultural, arts, and recreational events for the new Town square.
- Continue to build upon local business outreach through Local First campaign, marketing of new downtown businesses, and working with the Town and University on its economic and community development initiatives.

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.
Mansfield Downtown Partnership = linkage to Recreation, Health & Wellness; Town-University Relations; Sustainability & Planning; Government.

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

	Actual 2003/04	Actual 2004/05	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Amended 2011/12	Estimated 2011/12	Adopted 2012/13
Revenues:											
Intergovernmental:											
Mansfield General Fund/CNR	$ 41,500	$ 50,000	$ 62,000	$ 62,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000
Uconn	46,500	60,000	62,000	62,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Mansfield Capital Projects *			60,000								
Leyland Share - Relocation					30,210			10,000			
Membership Fees	13,085	17,355	20,282	19,215	21,820	22,440	20,199	16,983	15,000	15,000	15,000
Local Support	1,500	1,500									
State Support			4,993								
Contributions/Other		200	2,165	(165)			240				
Total Revenues	102,585	129,055	211,440	143,050	302,030	272,440	270,439	276,983	265,000	265,000	265,000
Operating Expenditures:											
Salaries and Benefits	73,007	83,974	92,800	107,140	121,544	133,679	135,713	147,126	174,877	172,967	178,264
Professional & Technical	5,406	8,397	63,068	44,967	31,817	27,202	28,893	71,561	102,100	102,140	61,000
Relocation Costs				20,000	40,420						
Office Rental	11,800	13,181	13,775	16,451	17,565	17,584	15,918	15,040	8,000	7,580	7,810
Insurance	1,760	1,764	1,772	1,702	1,704	1,713	1,724	1,715	1,750	1,742	2,205
Purchased Services	5,005	6,092	9,065	7,092	7,003	8,157	6,666	6,612	7,100	7,800	7,000
Supplies & Services	2,837	2,463	4,075	2,055	2,733	2,783	3,257	3,000	1,450	2,133	1,600
Contingency									14,193	25,000	25,000
Total Operating Expenditures	99,815	115,871	184,555	199,407	222,786	191,118	192,171	245,054	309,470	319,362	282,879
Operating Income/(Loss)	2,770	13,184	26,885	(56,357)	79,244	81,322	78,268	31,929	(44,470)	(54,362)	(17,879)
Fund Balance, July 1	32,333	35,103	48,287	75,172	18,815	98,059	179,381	257,649	289,578	289,578	245,123
Fund Balance, End of Period	$ 35,103	$ 48,287	$ 75,172	$ 18,815	$ 98,059	$ 179,381	$ 257,649	$ 289,578	$ 245,108	$ 235,216	$ 227,244

Contribution Recap:	Actual 2003/04	Actual 2004/05	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
Mansfield	$ 41,500	$ 50,000	$ 62,000	$ 62,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000
Mansfield Capital Projects			60,000								
UCONN	46,500	60,000	62,000	62,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Total Contributions	$ 88,000	$ 110,000	$ 184,000	$ 124,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000

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SUPPLEMENTARY DATA

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WILLINGTON
ASHFORD
COVENTRY
CHAPLIN
WINDHAM
EAGLEVILLE
CHAFFEEVILLE
SPRING HILL
MANSFIELD CITY
MANSFIELD CENTER
MANSFIELD HOLLOW
HAUGESATUCK LAKE
LOCHO LAKE
CHESTNUT HILL
NORWOOD HILL
HANSEN'S POND
HAWKS HILL
HAMILTON POND
LEANGER POND
MCLAUGHLIN POND
WOODS EDGE APTS
VARGA ROAD
FENTON
DORLEVILLE
UNIVERSITY OF CONNECTICUT
EAGLEVILLE LAKE
ATWOODVILLE
CHAPMAN'S POND
PUBLIC LIBRARY
MANSFIELD HOLLOW DAM
WILLIMANTIC
BOUNDARY
OLD WINDHAM ROAD
OLD SPRINGFIELD ROAD
OLD MANSFIELD HOLLOW ROAD
PUTNAM PIKE
PUTNAM ROAD
PUTNAM STREET
PUTNAM TURNPIKE
WEST MAIN STREET
WEST STORRS ROAD
WEST ROAD
WEST RIVER ROAD
WEST MANSFIELD ROAD
WEST HILL ROAD
WEST GATE ROAD
WEST DRIVE
WEST CAMPUS
WEST AVENUE
WEST ROCK ROAD
WEST MAIN
WEST LANE
WEST HILL
WEST GATE

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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 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.

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 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.

Town of Mansfield
General Fund
Revenue and Expenditure
Budget Forecast

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17
REVENUES AND TRANSFERS:							
Property Taxes	$ 24,922,879	$ 25,707,520	$ 26,201,470	$ 27,664,253	$ 28,590,327	$ 29,799,427	$ 30,921,919
Tax Related Items	443,769	310,000	485,000	489,850	494,749	499,696	504,693
Licenses and Permits	371,542	490,370	451,590	456,106	460,667	465,274	469,926
Federal Support - Government	17,363	1,850	5,320	5,373	5,427	5,481	5,536
State Support - Education	8,772,718	10,192,080	10,256,920	10,359,489	10,463,084	10,567,715	10,673,392
State Support - Government	7,370,539	7,183,030	7,380,120	7,453,921	7,528,460	7,603,745	7,679,782
Local Support - Government	14,895						
Charge for Services	342,400	325,000	393,800	397,738	401,715	405,733	409,790
Fines and Forfeitures	35,147	31,190	28,630	28,916	29,205	29,498	29,792
Miscellaneous	96,316	87,610	94,990	95,940	96,899	97,868	98,847
Transfers from Other Funds	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Total Revenues and Transfers	42,390,068	44,331,150	45,300,340	46,954,086	48,073,034	49,476,937	50,796,178
EXPENDITURES AND TRANSFERS:							
General Government	2,255,782	2,345,690	2,465,070	2,539,022	2,615,193	2,693,649	2,774,458
Public Safety	2,872,456	2,881,900	3,055,460	3,247,124	3,444,538	3,547,874	3,654,310
Public Works	1,954,387	2,014,020	2,083,910	2,146,427	2,210,820	2,277,145	2,345,459
Community Services	1,573,732	1,671,205	1,675,370	1,725,631	1,777,400	1,830,722	1,885,644
Community Development	483,159	546,635	521,000	536,630	552,729	569,311	586,390
Education (K-8)	19,150,854	20,588,160	20,588,160	21,205,805	21,841,979	22,497,238	23,172,155
Education (9-12)	9,924,227	9,729,230	9,552,850	9,811,750	9,869,252	10,178,334	10,322,537
Town-Wide Expenditures	2,303,027	2,497,630	2,655,210	2,734,866	2,816,912	2,901,420	2,988,462
Transfers to Other Funds	1,668,260	1,872,660	2,489,310	2,556,831	2,394,212	2,431,245	2,516,763
Total Expenditures and Transfers	42,185,884	44,147,130	45,086,340	46,504,086	47,523,034	48,926,937	50,246,178
RESULTS OF OPERATIONS	204,184	184,020	214,000	450,000	550,000	550,000	550,000
FUND BALANCE - BEGINNING	1,865,928	2,070,112	2,354,157	2,568,157	3,018,157	3,568,157	4,118,157
FUND BALANCE - ENDING	$ 2,070,112	$ 2,254,132	$ 2,568,157	$ 3,018,157	$ 3,568,157	$ 4,118,157	$ 4,668,157
SUPPLEMENTAL INFORMATION:							
Mill Rate	25.71	26.68	27.21	27.99	28.55	29.48	30.31
Mill Rate Change	0.00	0.97	0.53	0.78	0.56	0.93	0.83
Percentage Increase (Decrease)	0.00%	3.77%	1.98%	2.86%	2.02%	3.27%	2.80%
Grand List	968,670,393	973,722,578	981,143,853	990,955,292	1,000,864,844	1,010,873,493	1,020,982,228

Town of Mansfield
General Fund
Revenue and Expenditure
Budget Forecast

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17
Taxes-Median Assessed Value	4,334	4,497	4,586	4,717	4,812	4,970	5,109
Increase	-	164	89	131	95	157	139
Current Year Taxes	24,461,355	25,707,520	26,201,470	27,214,253	28,040,327	29,249,427	30,371,919
Elderly Programs	34,300	34,300	34,300	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	420,000	440,000	458,200	484,124	500,331	521,490	541,134
Tax Levy	24,915,655	26,181,820	26,693,970	27,732,677	28,574,958	29,805,217	30,947,352
Percent Uncollected	1.69%	1.68%	1.72%	1.75%	1.75%	1.75%	1.75%
Increase in Tax Levy							
Dollars	1,101,878	1,266,165	512,150	1,038,707	842,281	1,230,259	1,142,135
Percentage	4.63%	5.08%	1.96%	3.89%	3.04%	4.31%	3.83%

ASSUMPTIONS:

1 Tax Related Items are projected to increase an average of 1% per year after 2012/13.
2 State and Other Revenues are projected at Gov's proposed for 2012/13 and 1% increase thereafter
3 Expenditures for Education (Grades K-8) are projected to increase 3% annually after FY 2012/13.
4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget.
Region 19 assumptions: The annual operating budget projections are projected to increase 3% after 2012/13.
The Town's levy for Region 19 is adjusted by changes in student population.
State and other revenue is projected to increase by 1% annually after 2012/13.
5 The Grand List is projected at a slight increase (1.0%) annually after 2012/13. Storrs Center grand list growth projecections are not included at this time.
6 Expenditures for Town are projected to increase 3% after FY 2012/13.
7 Reserve for Uncollected taxes is 1.75% of the total levy.
8 Public Safety - add $100,000 in FY 11/12, 12/13, 13/14, 14/15 for police services per the police study recommendation.

9 Transfers to Other Funds:	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
Other Operating	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Downtown Partnership	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Parks & Recreation	340,760	389,160	446,700	460,361	474,202	488,425	503,033
Debt Service - Current	760,000	825,000	825,000	650,720	380,010	300,320	293,730
Capital Projects	387,500	476,000	1,014,210	1,258,000	1,350,000	1,450,000	1,525,000
Medical Pension Trust Fund	50,000	52,500	73,400	57,750	60,000	62,500	65,000
	1,668,260	1,872,660	2,489,310	2,556,831	2,394,212	2,431,245	2,516,763

10 Median Assessed Value 10/1/11 $ 168,560
11 Reminder -- next revaluation is 10/1/14 -- affects grand list for 2015/16

REGIONAL SCHOOL DISTRICT #19
FIVE YEAR BUDGET FORECAST

Agency	Actual 2010/11	Adopted 2011/2012	**Adopted 2012/13**	Projected 2013/2014	Projected 2014/2015	Projected 2015/2016	Projected 2016/2017
Operating Budget-per attached	17,787,980	18,015,220	18,491,160	18,860,983	19,238,203	19,622,967	20,015,426
Proforma Debt Service	685,000	725,000	900,000	925,000	900,000	850,000	725,000
Lease Purchase	200,000	200,000	200,000	250,000	275,000	300,000	300,000
Adopted Budgets	**18,672,980**	**18,940,220**	**19,591,160**	**20,035,983**	**20,413,203**	**20,772,967**	**21,040,426**
Annual Percent Increase (Decrease)	2.02%	1.43%	3.44%	2.27%	1.88%	1.76%	1.29%
Revenue Source							
Tax Levy	**17,726,041**	**17,725,000**	**17,816,950**	**17,873,853**	**17,837,887**	**18,147,827**	**18,404,940**
Ashford	3,753,465	3,654,317	3,737,371	3,653,676	3,557,115	3,604,826	3,655,898
Mansfield	9,924,227	9,729,229	9,552,849	9,811,750	9,869,252	10,178,334	10,322,537
Willington	4,047,308	4,341,454	4,526,730	4,408,426	4,411,521	4,364,667	4,426,504
Total Tax Levy	**17,725,000**	**17,725,000**	**17,816,950**	**17,873,853**	**17,837,887**	**18,147,827**	**18,404,940**
State & Other Revenue:							
Transportation Grant	135,166	175,000	157,400	157,400	157,400	157,400	157,400
Agriculture Education Grant	137,406	148,500	148,500	155,250	155,250	155,250	155,250
Agriculture Education Tuition	486,979	479,520	487,510	497,260	507,205	517,350	527,697
Columbia Tuition	-	249,700	818,300	1,189,720	1,592,960	1,632,640	1,632,640
Special Education Tuition	184,512	160,000	160,000	160,000	160,000	160,000	160,000
Interest Income	2,876	2,500	2,500	2,500	2,500	2,500	2,500
Total State & Other Revenue:	**946,939**	**1,215,220**	**1,774,210**	**2,162,130**	**2,575,315**	**2,625,140**	**2,635,487**
Fund Balance							
Total Revenue	**18,671,939**	**18,940,220**	**19,591,160**	**20,035,983**	**20,413,203**	**20,772,967**	**21,040,426**
Annual Percent Increase (Decrease)	1.95%	1.44%	3.44%	2.27%	1.88%	1.76%	1.29%

Member Town Projected Enrollment

	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		**2015-2016** 10/1/2014		**2016-2017** 10/1/2015	
Ashford	240	21.15%	234	21.12%	232	20.98%	213	20.44%	204	19.94%	204	19.86%	204	19.86%
Mansfield	635	55.95%	623	55.99%	593	53.62%	572	54.89%	566	55.33%	576	56.09%	576	56.09%
Willington	260	22.91%	278	22.89%	281	25.41%	257	24.66%	253	24.73%	247	24.05%	247	24.05%
Total Enrollment	**1,135**		**1,135**		**1,106**		**1,042**		**1,023**		**1,027**		**1,027**	
Ashford	15	6.67%	(6)	-2.50%	(2)	-0.85%	(19)	-8.19%	(9)	-4.23%	-		-	
Mansfield	(21)	-3.20%	(12)	-1.89%	(30)	-4.82%	(21)	-3.54%	(6)	-1.05%	10	1.77%	-	
Willington	15	6.12%	18	6.92%	3	1.08%	(24)	-8.54%	(4)	-1.56%	(6)	-2.37%	-	
Enrollment Increase (Decrease)	**9**		**-**		**(29)**		**(64)**		**(19)**		**4**		**-**	

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	NET INCREASE IN FAIR VALUE OF INVESTMENTS	CONTRIBUTIONS	OTHER FINANCING SOURCES	TOTAL
2002	14,378,934	21,486,568	427,067	2,118,079	(22,692)		878,344	39,266,300
2003	15,664,773	18,738,991	257,971	2,029,073	11,692	105,431	37,318	36,845,249
2004	17,572,787	18,224,822	132,779	3,069,647	35,827	97,976	100,226	39,234,064
2005	18,571,837	19,137,190	297,757	3,981,026	4,622	175,203	75,176	42,242,811
2006	19,380,701	21,305,763	534,578	3,700,284	-	190,647	35,662	45,147,635
2007	20,551,473	20,916,784	700,844	3,853,672	-	183,453	81,041	46,287,267
2008	21,921,177	26,468,325	487,192	4,004,829	-	237,263	64,853	53,183,639
2009	23,498,662	24,649,283	103,014	3,762,189	-	55,334	152,543	52,221,025
2010	23,989,637	24,268,726	76,173	3,711,409	-	51,503	160,736	52,258,184
2011	25,422,441	22,821,241	64,724	3,947,712	-	71,659	196,231	52,524,008

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	CAPITAL OUTLAY	DEBT SERVICE	TOTAL
2002	1,277,192	2,005,992	2,218,145	3,018,442	210,350	1,138,538	23,399,844	4,277,474	1,312,352	38,858,329
2003	1,286,911	2,151,905	2,220,348	2,245,672	246,660	1,197,749	23,942,177	7,029,215	1,348,975	41,669,612
2004	1,845,607	2,254,756	2,161,940	3,743,304	263,668	1,412,413	25,252,840	3,329,842	1,374,970	41,639,340
2005	1,521,750	2,357,210	2,351,884	3,756,881	243,000	1,772,149	26,478,820	2,003,430	1,241,507	41,726,631
2006	1,445,792	2,423,765	2,678,305	3,637,669	399,712	2,647,899	29,086,170	2,250,753	1,046,239	45,616,304
2007	1,830,252	2,561,450	2,896,753	3,804,230	462,318	2,124,445	29,991,931	2,152,606	981,482	46,805,467
2008	1,483,648	2,959,562	3,169,271	4,081,152	450,656	2,297,118	35,562,697	2,309,124	796,082	53,109,310
2009	1,499,878	2,928,387	3,225,131	4,091,147	792,917	2,521,997	33,711,808	3,492,470	712,336	52,976,071
2010	2,294,768	2,825,567	2,019,252	3,793,081	675,780	2,475,155	33,493,250	4,333,824	663,947	52,574,624
2011	2,493,342	3,176,632	2,135,618	3,924,752	644,361	2,353,028	34,114,493	2,767,464	810,303	52,419,993

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
2002	26.35	14,297,852	14,136,410	98.87%	161,327	14,297,737	100.00%	115
2003	27.50	15,406,240	15,204,716	98.69%	201,310	15,406,026	100.00%	214
2004	29.94	17,344,268	17,140,287	98.82%	203,350	17,343,637	100.00%	631
2005	30.93	18,246,668	18,039,519	98.86%	204,835	18,244,354	99.99%	2,314
2006	22.01	19,114,236	18,918,129	98.97%	193,113	19,111,242	99.98%	2,994
2007	22.88	20,319,464	20,062,383	98.73%	249,013	20,311,396	99.96%	8,068
2008	23.87	21,721,967	21,440,099	98.70%	254,281	21,694,380	99.87%	27,587
2009	25.42	23,308,183	22,991,472	98.64%	271,990	23,263,462	99.81%	44,721
2010	25.71	23,870,254	23,519,555	98.53%	254,777	23,774,332	99.60%	95,922
2011	25.71	24,957,155	24,661,568	98.82%		24,661,568	98.82%	295,587

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
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
2009	730,833,500	75%	129,850,480	13%	7,307,020	1%	34,955,764	4%	77,516,289	8%	980,463,053	6,418,378	974,044,675	25.71

* Total after changes by Board of Tax Review.

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

TABLE 7

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 **
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%
2009	867,991,000	1,239,987,143	77,516,289	34,955,764	112,472,053	160,674,361	980,463,053	6,418,378	974,044,675	1,391,492,393	70.0%

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

TABLE 8

TOWN OF MANSFIELD, CONNECTICUT

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

		GRAND LIST YEAR					
		2009			2000		
TAXPAYER	NATURE OF BUSINESS	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%	$ 5,780,410	1	1.07%
Mansfield-Eastbrook Dev Corp LLC	Eastbrook Mall	9,242,310	2	0.96%	3,504,690	5	0.65%
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	4	0.68%
Colonial BT, LLC*	Apartments	5,390,000	5	0.65%	4,856,250	2	0.90%
Glen Ridge Cooperative Inc.	Housing Co-Op	5,306,770	6	0.55%	3,464,980	6	0.64%
Carriage Polo Run LLC	Apartments	4,895,240	7	0.51%			
Hayes-Kaufman Mansfield Assoc.***	Shopping Plaza	4,655,000	8	0.50%	2,894,660	7	0.54%
ING US Student No 1 LLC	Apartments	4,606,910	9	0.48%			
New Samaritan Corp**	Nursing Home	4,585,000	10	0.47%	4,114,560	3	0.77%
Orchard Acres Assoc.	Renwood Condominiums				2,457,520	8	0.46%
First Phillips Inc	Apartments				2,123,840	9	0.39%
DeSiato Sand and Gravel	Contractors				2,056,830	10	0.38%
TOTAL		$ 66,236,344.00		6.97%	$ 34,899,620		6.49%

Source: Town Assessor Department.

(1) Based on a Net Taxable Grand List for October 1, 2009 and October 1, 2000 of $975,044,675 and $537,747,140, respectively after Board of Tax Review

*Court Settlement in 2011 reduced assmt by $952,280
**Court Settlement 2011 reduced assmt. By $777,770
***Court Settlement 2011 reduced assmt. By $170,660

TABLE 9

TOWN OF MANSFIELD, CONNECTICUT

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

YEAR ENDED JUNE 30	GENERAL OBLIGATION BONDS	PERCENTAGE OF ACTUAL TAXABLE VALUE OF PROPERTY	PERCENTAGE OF PERSONAL INCOME	PER CAPITA
2002	7,715,000	1.05%	N/A	351
2003	6,540,000	0.82%	0.53%	276
2004	5,780,000	0.69%	0.63%	231
2005	4,800,000	0.56%	0.84%	190
2006	3,970,000	0.32%	1.00%	154
2007	3,165,000	0.24%	N/A	123
2008	2,505,000	0.17%	N/A	97
2009	1,975,000	0.13%	N/A	75
2010	1,520,000	0.10%	N/A	57
2011	3,905,000	0.28%	N/A	147

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

N/A- Information is not available.

TABLE 11

TOWN OF MANSFIELD, CONNECTICUT

COMPUTATION OF DIRECT AND OVERLAPPING INDEBTEDNESS
JUNE 30, 2011
(UNAUDITED)

Governmental Unit	Debt Outstanding	Percentage Applicable to Mansfield	Mansfield Share of Debt
Town of Mansfield	$ 3,905,000	100.00%	$ 3,905,000
Regional School District No. 19	5,827,886 *	54.90%	** 3,199,509
Net Direct and Overlapping Indebtedness			$ 7,104,509

* Debt is net of school grants receivable of $8,559,114.

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

TABLE 12

TOWN OF MANSFIELD, CONNECTICUT

SCHEDULE OF DEBT LIMITATION
JUNE 30, 2011
(UNAUDITED)

Total Tax Collections (including interest and lien fees) for the year ended June 30, 2011	$ 25,866,228
Reimbursement for Revenue Loss:	
Tax relief for elderly freeze	2,000
Base for Debt Limitation Computation	$ 25,868,228

	General Purpose	Schools	Sewers	Urban Renewal	Pension Deficit
Debt Limitation:					
2 1/4 times base	$ 58,203,513	$	$	$	$
4 1/2 times base		116,407,026			
3 3/4 times base			97,005,855		
3 1/4 times base				84,071,741	
3 times base					77,604,684
Total Debt Limitation	58,203,513	116,407,026	97,005,855	84,071,741	77,604,684
Indebtedness:					
Bonds payable	2,305,000	1,270,000	330,000		
Bonds authorized unissued	1,040,000				
Town portion of Regional School District No. 19 bonds payable - net		3,199,509			
School building grants					
Net Indebtedness (1)	3,345,000	4,469,509	330,000	-	-
Debt Limitation in Excess of Indebtedness	$ 54,858,513	$ 111,937,517	$ 96,675,855	$ 84,071,741	$ 77,604,684

(1) The total of the above net indebtedness amounts to:	$ 8,144,509
In no event shall total indebtedness exceed seven times the base for debt limitation computation:	$ 181,077,596

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

Fiscal	Schools		General Purpose		Sewer Purpose		Lease Purchase		Total
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Debt
2013	$ 80,000	$ 39,499	$ 380,000	$ 68,936		$ 10,990	$ 252,600	$ 27,036	$ 859,061
2014	156,500	36,779	184,750	50,976	23,750	10,990	181,456	20,046	665,247
2015	77,500	31,604	118,750	45,043	23,750	10,278	71,876	15,740	394,541
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	$ 1,185,000	$ 296,366	$ 1,930,000	$ 421,067	$ 330,000	$ 95,587	$ 505,932	$ 62,822	$ 4,826,774

TABLE 12

TOWN OF MANSFIELD, CONNECTICUT

LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS

Year Ended June 30	Debt Limit	Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable
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
Actual:						
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
2010/11	687,894		910,000	1,597,894	24,461,355	6.5
Estimated:						
2011/12	670,079		825,000	1,495,079	25,844,090	5.8
2012/13	1,304,210		825,000	2,129,210	26,201,470	8.1
2013/14	1,577,210		675,000	2,252,210	28,095,463	8.0
2014/15	1,644,710		350,000	1,994,710	29,954,537	6.7
2015/16	1,789,545		300,000	2,089,545	32,188,637	6.5

TOWN OF MANSFIELD, CONNECTICUT

Town Personnel by Department
Adopted Full Time Equivalent Positions

Department	Budget 2012/13 General Fund	Budget 2012/13 Other Funds	Budget 2012/13 Total Employees	Total employees Actual 2011/12	Total employees Actual 2010/11
General Government:					
Town Manager	2.00		2.00	2.00	2.00
Human Resources	1.07	0.73	1.80	1.71	1.71
Registrars	1.54		1.54	1.24	1.25
Town Clerk	3.00		3.00	3.00	3.00
Finance	3.90	3.10	7.00	7.00	7.00
Revenue Collection	2.00	0.50	2.50	2.43	2.00
Assessor	3.00		3.00	3.00	3.00
Management Services Fund		3.00	3.00	3.00	3.00
Facilities Management	6.15	1.85	8.00	7.00	7.00
Total General Government	22.66	9.18	31.84	30.38	29.96
Public Safety:					
Police	11.83		11.83	10.83	11.10
Canine Control	1.81		1.81	1.81	1.81
Fire Marshal/Emerg. Man. Dir.	2.05	0.96	3.01	3.01	2.51
Fire & Emergency Serv Admin	1.55	0.45	2.00	1.86	1.55
Fire & Emergency Services	16.50		16.50	16.00	16.00
Total Public Safety	33.74	1.41	35.15	33.51	32.97
Public Works:					
Administration	1.25	0.33	1.58	2.00	2.00
Supervision/Operations	1.42		1.42	1.00	1.00
Road Services	10.00		10.00	10.00	10.00
Grounds Maintenance	6.00		6.00	6.00	5.00
Equipment Maintenance	3.00		3.00	3.00	3.00
Waste Disposal		3.50	3.50	3.50	3.50
Engineering	2.77	1.93	4.70	4.29	3.50
Total Public Works	24.44	5.76	30.20	29.79	28.00
Community Development:					
Building Inspection	2.23	0.87	3.10	3.10	2.60
Housing Inspection	1.65		1.65	1.65	1.65
Planning/Zoning	2.90	0.53	3.43	3.15	3.00
Total Comm. Development	6.78	1.40	8.18	7.90	7.25
Human Services:					
Human Services	3.00		3.00	3.00	3.00
Youth Services	2.64	0.65	3.29	3.29	2.71
Senior Services	4.09	0.12	4.21	4.21	4.21
Total Human Services	9.73	0.77	10.50	10.50	9.92
Community Services:					
Library	10.08	0.50	10.58	10.44	10.53
Parks and Recreation		28.30	28.30	28.48	27.88
Total Community Services	10.08	28.80	38.88	38.92	38.41
Total Town Personnel	107.43	47.32	154.75	151.00	146.51

TOWN OF MANSFIELD, CONNECTICUT

Town Personnel by Department
Adopted Full Time Equivalent Positions

	Budget 2012/13			Total employees	
Department	General Fund	Other Funds	Total Employees	Actual 2011/12	Actual 2010/11
Schools:					
Classroom Instruction	130.30		130.30	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	67.00		67.00	67.00	69.50
Secretaries/Singletons	17.30		17.30	17.30	17.30
Maintenance	13.75	9.50	23.25	22.75	22.25
Nurses	4.00		4.00	4.00	4.00
Library and Media	5.90		5.90	5.90	6.00
Finance and IT	2.90		2.90	2.90	2.90
Total All Schools	251.15	9.50	260.65	259.15	260.55
Total Paid Personnel	358.58	56.52	415.10	410.00	407.06
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	7.00
Community Quality of Life Committee			7.00	9.00	11.00
Conservation Commission			9.00	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			23.00	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
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			8.00	14.00	12.00
Youth Services Advisory Committee			13.00	13.00	12.00
			302.00	325.00	317.00

TOWN OF MANSFIELD, CONNECTICUT

MISCELLANEOUS STATISTICS
June 30, 2011
(UNAUDITED)

Incorporated:	1702
Form of Government:	Council/Manager, Town Meeting
Area:	45.1 square miles
Miles of streets	107.3
Building permits (residential):	
Permits issued	701
Number of stations	3
Number of firemen:	
Volunteers	60
Equivalent full-time	21.06
Police protection:	
Number of stations	1
Number of employees (equiv. full-time)	10.83
Parks and Recreation:	
Number of park facilities & open space preserves	15
Acres of land	2,785
Programs	2349
Community Center Visitations	217,383
Miles of sewers	5
Pump stations	1

Education:	
Number of schools	4
Number of certified staff (equivalent full-time)	139.7
Student enrollment:	
Elementary	615
Middle School	565
High School	688
Election:	
Registered voters	10,500
Population:	
1960 (census)	14,638
1970 (census)	19,994
1980 (census)	20,634
1990 (census)	21,103
1999-00 (census)	20,720
2000-01 (census)	21,693
2001-02 (estimate)	22,000
2002-03 (estimate)	23,700
2003-04 (estimate)	25,000
2005-06 (estimate)	25,200
2006-07 (estimate)	25,800
2007-08 (estimate)	25,700
2008-09 (estimate)	25,800
2009-10 (estimate)	26,300
2010-11 (estimate)	26800
2011-12 (estimate)	26,600
Number of paid employees: (including schools) Equivalent full-	408.44

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.

BALANCED BUDGET – A basic budgetary constraint intended to ensure that an entity does not spend beyond its means. A government's use of resources for operating purposes does not exceed available resources over a defined budget period.

BOND – A written promise to pay a specified sum of money at a specified date or dates in the future.

BOND ANTICIPATION NOTE – Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related.

BUDGET – A plan of financial operation containing an estimate of proposed expenditures for a single fiscal year (July 1 through June 30) and the proposed means of financing them.

CAPITAL ASSETS – Assets with a value of $5,000 or more and having a useful life of more than one year. Capital assets are also called fixed assets.

CAPITAL EXPENDITURES – An expenditure that acquires, improves, expands, replaces, or extends the life of a capital asset.

CAPITAL IMPROVEMENT PROGRAM – 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 2012/2013 budget is 27.21 mills. This means that $27.21 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, 2014.

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.

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. (the Depot) 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. The Depot 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 the Depot 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 major sources of revenue for this fund are intergovernmental grants and charges for services.

The *Capital Projects Fund* accounts for the financial revenues to be used for major capital asset construction and/or purchases. The major sources of revenue for this fund are intergovernmental revenues and the proceeds from the issuance of general obligation bonds.

The Town reports the following major proprietary fund:

The *Sewer Operating Fund* accounts for the activities of the Town's sewer operations. The major source of revenue for this fund is sewer charges.

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. Unrestricted resources are used in the following order: committed, assigned then unassigned.

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 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% of outstanding receivable balances at June 30, 2011 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% of 2004 fair market values. Motor vehicle valuations reflect 70% 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:

Assets	Years
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. Assignments 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 noncapital purpose 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 that are not restricted.

The equity of the fund financial statements is defined as "fund balance" and is classified in the following categories:

Nonspendable Fund Balance - This represents amounts that cannot be spent due to form (e.g, inventories and prepaid amounts).

Restricted Fund Balance - This represents amounts constrained for a specific purpose by external parties, such as grantors, creditors, contributors, or laws and regulations of their governments.

Committed Fund Balance - This represents amounts constrained for a specific purpose by a government using its highest level of decision-making authority (the Town Council).

Assigned Fund Balance - For all governmental funds other than the General Fund, this represents any remaining positive amounts not classified as nonspendable, restricted or committed. For the General Fund, this includes amounts constrained for the intent to be used for a specific purpose by the Town Council or Town Manager.

Unassigned Fund Balance - This represents fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balance. If another governmental fund has a fund balance deficit, it is reported as a negative amount in unassigned fund balance.

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 Projects Fund and Capital Nonrecurring 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% of the annual budget in any one fiscal year. Transfers or new appropriations in an amount from 0.5% to an aggregate amount not to exceed 1% 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 1% 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 no additional appropriations.

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:

	General Fund		
	Revenues	Expenditures	Fund Balance
Balance - Budgetary Basis, Exhibit V - June 30, 2011	$ 42,390,066	$ 42,185,884	$ 2,070,077
Encumbrances outstanding at June 30, 2010, cancelled during the year ended June 30, 2011	(4,662)		
Encumbrances outstanding at June 30, 2010, liquidated during the year ended June 30, 2011		376,931	
Encumbrances outstanding at June 30, 2011, charged to budgetary expenditures during the year ended June 30, 2011		(329,652)	329,652
Compensated absences fund activity is not budgeted	82,712		(202,972)
Teachers' Retirement System on-behalf payment	1,700,282	1,700,282	
Balance - GAAP Basis Exhibit IV - June 30, 2011	$ 44,168,398	$ 43,933,445	$ 2,196,757

Capital Projects Authorizations

The following is a summary of capital projects authorizations at June 30, 2011:

	Authorization	Cumulative Expenditures	Balance June 30, 2011
Capital Projects	$ 58,727,124	$ 29,165,183	$ 29,561,941

B. 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 $71,766 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*, $237,766 of the Town's bank balance, including the component unit that participated in the cash pool, of $545,171 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	$	188,989
Collateralized, held by banks		48,777
Total Amount Subject to Custodial Credit Risk	$	237,766

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, 2011, the Town's cash equivalents amounted to $12,839,403. 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.

	Standard & Poor's
State Short-Term Investment Fund (STIF)	AAAm
Cutwater - Cooperative Liquid Assets Securities System (CLASS)	AAAm

Investments

Investments as of June 30, 2011 in all funds are as follows:

Investment Type		Fair Value
Pooled open-end mutual fund accounts	$	976,957

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, 2011, 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.

	General Fund	Mansfield Discretionary Fund	Capital Projects	Nonmajor Governmental Funds	Sewer Operating Fund	Nonmajor Enterprise Fund	Internal Service Funds	Total
Receivables:								
Property taxes	$ 478,156	$	$	$	$	$	$	$ 478,156
Sewer assessments				13,300				13,300
Intergovernmental	23,311		1,973,532	249,981				2,246,824
Loans		1,186,380						1,186,380
Other	40,104		325,000	52,017	91,536	8,994	269,593	787,244
Total gross current receivables	541,571	1,186,380	2,298,532	315,298	91,536	8,994	269,593	4,711,904
Less: allowance for uncollectibles	40,000				2,170	5,000		47,170
Balance at June 30, 2011	$ 501,571	$ 1,186,380	$ 2,298,532	$ 315,298	$ 89,366	$ 3,994	$ 269,593	$ 4,664,734

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:

	Unavailable	Unearned
Delinquent property taxes receivable	$ 402,043	$
Fees collected in advance		100,611
Special assessments not yet due	13,300	
Grant drawdowns prior to meeting all eligibility requirements		48,252
Housing loans receivable	1,186,380	
Advance tax collections		516,418
Total Deferred/Unearned Revenue for Governmental Funds	$ 1,601,723	$ 665,281

5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2011 was as follows:

	Beginning Balance	Increases	Transfers	Decreases	Ending Balance
Governmental activities:					
Capital assets not being depreciated:					
Land	$ 4,950,115	$	$	$	$ 4,950,115
Construction in progress	6,907,758	2,166,138	(5,636,826)	129,737	3,307,333
Total capital assets not being depreciated	11,857,873	2,166,138	(5,636,826)	129,737	8,257,448
Capital assets being depreciated:					
Land improvements	1,778,904		1,172,441		2,951,345
Buildings	33,568,379		4,427,335	89,933	37,905,781
Improvements other than buildings	1,031,839			60,839	971,000
Machinery and equipment	5,256,997	192,653	37,050	1,481,964	4,004,736
Vehicles	4,103,394	45,602		301,038	3,847,958
Infrastructure	50,181,888				50,181,888
Total capital assets being depreciated	95,921,401	238,255	5,636,826	1,933,774	99,862,708
Less accumulated depreciation for:					
Land improvements	257,580	76,947			334,527
Buildings	13,835,337	951,689		50,362	14,736,664
Improvements other than buildings	232,791	45,726		48,671	229,846
Machinery and equipment	3,273,483	321,903		1,389,328	2,206,058
Vehicles	1,861,214	196,413		270,955	1,786,672
Infrastructure	16,038,564	627,434			16,665,998
Total accumulated depreciation	35,498,969	2,220,112	-	1,759,316	35,959,765
Total capital assets being depreciated, net	60,422,432	(1,981,857)	5,636,826	174,458	63,902,943
Governmental Activities Capital Assets, Net	$ 72,280,305	$ 184,281	$ -	$ 304,195	$ 72,160,391
Business-type activities:					
Capital assets not being depreciated:					
Land	$ 74,798	$	$	$	$ 74,798
Construction in progress	90,087				90,087
Total capital assets not being depreciated	164,885	-	-	-	164,885
Capital assets being depreciated:					
Buildings	139,625				139,625
Equipment	425,513				425,513
Pump station	161,702				161,702
Sewer distribution system	1,152,126				1,152,126
Total capital assets being depreciated	1,878,966	-	-	-	1,878,966
Less accumulated depreciation for:					
Buildings	135,178	3,972			139,150
Equipment	339,037	9,535			348,572
Pump station	49,181	2,891			52,072
Sewer distribution system	783,245	20,945			804,190
Total accumulated depreciation	1,306,641	37,343	-	-	1,343,984
Total capital assets being depreciated, net	572,325	(37,343)	-	-	534,982
Business-Type Activities Capital Assets, Net	$ 737,210	$ (37,343)	$ -	$ -	$ 699,867

Depreciation expense was charged to functions/programs as follows:

General government	$	78,844
Community environment		383,790
Public safety		85,717
Public works		821,964
Education		650,324
Capital assets held by the Town's internal service funds are charged to the various functions based on their usage of the assets		199,473
Total Depreciation Expense - Governmental Activities	$	2,220,112
Business-type activities:		
Sewer services	$	23,836
Solid waste services		13,507
Total Depreciation Expense - Business-Type Activities	$	37,343

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Individual fund interfund receivable and payable balances at June 30, 2011 are as follows:

Receivable Fund	Payable Fund		Amount
General Fund	Nonmajor Governmental Funds	$	92,168
Internal Service Funds	Nonmajor Governmental Funds		18,143
Internal Service Funds	General Fund		271,984
Fiduciary Funds	General Fund		110,998
Total		$	493,293

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			
	General Fund	Capital Project Fund	Nonmajor Governmental Funds	Total Transfers Out
Transfers out:				
General Fund	$	$	$ 1,584,110	$ 1,584,110
Nonmajor Governmental Funds	72,500	537,894		610,394
Total Transfers In	$ 72,500	$ 537,894	$ 1,584,110	$ 2,194,504

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, 2011 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds payable:					
General obligation bonds	$ 1,520,000	$ 2,840,000	$ 455,000	$ 3,905,000	$ 460,000
Less deferred amounts:					
Bond premium	4,908	55,542	4,699	55,751	
Deferred charge on refunding	(74,588)		(18,648)	(55,940)	
Total bonds	1,450,320	2,895,542	441,051	3,904,811	460,000
Net OPEB obligation		2,958		2,958	
Capital leases	631,816	325,000	242,003	714,813	251,491
Compensated absences	573,998	928,427	925,298	577,127	115,425
Retirement benefit	2,696,647	144,353	355,386	2,485,614	304,878
Total Governmental Activities Long-Term Liabilities	$ 5,352,781	$ 4,296,280	$ 1,963,738	$ 7,685,323	$ 1,131,794
Business-type Activities:					
Compensated absences	$ 19,479	$ 13,797	$ 18,569	$ 14,707	$ 2,944
Landfill closure/postclosure	100,000		4,000	96,000	4,000
Total Governmental Activities Long-Term Liabilities	$ 119,479	$ 13,797	$ 22,569	$ 110,707	$ 6,944

The annual requirements to amortize serial bonds outstanding at June 30, 2011 are as follows:

	Schools			Town						
				General Purpose			Sewers			
Year Ending June 30	Principal	Interest	Net Debt Service to Maturity	Principal	Interest	Net Debt Service to Maturity	Principal	Interest	Net Debt Service to Maturity	Total Net Debt Service to Maturity
2012	$ 85,000	$ 10,601	$ 95,601	$ 375,000	$ 84,982	$ 459,982	$ -	$ 10,777	$ 10,777	$ 566,360
2013	80,000	39,499	119,499	380,000	68,936	448,936	-	10,990	10,990	579,425
2014	156,500	36,779	193,279	184,750	50,976	235,726	23,750	10,990	34,740	463,745
2015	77,500	31,604	109,104	118,750	45,043	163,793	23,750	10,278	34,028	306,925
2016	77,500	29,278	106,778	118,750	41,480	160,230	23,750	9,566	33,316	300,324
2017-2021	387,500	111,519	499,019	593,750	153,965	747,715	118,750	37,141	155,891	1,402,625
2022-2026	406,000	47,687	453,687	534,000	60,667	594,667	140,000	16,622	156,622	1,204,976
	$ 1,270,000	$ 306,967	$ 1,576,967	$ 2,305,000	$ 506,049	$ 2,811,049	$ 330,000	$ 106,364	$ 436,364	$ 4,824,380

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	$ 14,387,000	$ 8,559,114	$ 5,827,886	54.9%	$ 3,199,509

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, 2011, $355,386 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	$ 58,203,513	$ 3,345,000	$ 54,858,513
Schools	116,407,026	4,469,509	111,937,517
Sewers	97,005,855	330,000	96,675,855
Urban renewal	84,071,741		84,071,741
Pension deficit	77,604,684		77,604,684

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, $181,077,596.

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, 2011, the Town had $1,040,000 of authorized and unissued bonds for general purposes.

Capital Leases

Leases that are, in substance, purchases, are classified as capital leases in governmental funds as "other financing sources" and "capital expenditures" and are recorded at lease inception.

Most of the lease agreements have cancellation clauses in the event funding is not available. For reporting purposes, such cancellation clauses are not considered in the determination of whether a lease is cancelable because the likelihood that such clauses will be exercised is considered remote.

The Town has entered into installment purchase agreements. Because the amounts included are immaterial, and the accounting treatment is similar, such agreements are reported together with capital leases.

The assets acquired through capital leases are as follows:

		Governmental Funds
Vehicles and equipment	$	822,354
Less accumulated depreciation		(79,374)
		742,980
Construction in progress		133,000
Net Leased Property	$	875,980

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2011, were as follows:

Year Ending June 30,		Governmental Funds
2012	$	279,637
2013		262,661
2014		171,905
2015		58,019
Total future minimum lease payments		772,222
Less amounts representing interest		(57,409)
Present Value of Future Minimum Lease Payments	$	714,813

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 24 years at $4,000 per year are $96,000. These amounts are based on estimates that 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% of expected claims and individual stop loss coverage of $150,000 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:

	Claims Payable July 1	Current Year Claims and Changes in Estimates	Claims Paid	Claims Payable June 30
2009-10	$ 468,382	$ 5,094,550	$ 5,152,932	$ 410,000
2010-11	410,000	5,493,220	5,527,220	376,000

The Town is a member of the Connecticut Interlocal Risk Management Agency (CIRMA), an unincorporated association of Connecticut local public agencies that 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 that 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. FUND BALANCE

The components of fund balance for the governmental funds at June 30, 2011 are as follows:

	General Fund	Major Special Revenue Funds: Mansfield Discretionary Fund	Major Special Revenue Funds: Capital Projects	Nonmajor Governmental Funds	Total
Fund balances:					
Nonspendable:					
Inventory	$	$	$	$ 67,178	$ 67,178
Permanent fund principal				1,970	1,970
Restricted for:					
Permanent funds				321,160	321,160
Unspent grant balances		67,414		71,096	138,510
Capital projects			2,098,949		2,098,949
General government				23,318	23,318
Community services				49,669	49,669
Education				14,273	14,273
Committed to:					
Capital projects				13,203	13,203
Public safety				1,597	1,597
Public works				6,206	6,206
Community services				118,017	118,017
Education				939,389	939,389
Debt service				130,145	130,145
Assigned to:					
General government	17,124				17,124
Public safety	10,030				10,030
Public works	17,448				17,448
Community services	25,527				25,527
Education	259,523				259,523
Unassigned	1,867,105				1,867,105
Total Fund Balances	$ 2,196,757	$ 67,414	$ 2,098,949	$ 1,757,221	$ 6,120,341

Significant encumbrances at June 30, 2011 are contained in the above table in the assigned category of the General Fund.

10. 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 that may be obtained by writing to the State of Connecticut Retirement and Benefit Services Division, Office of the State Comptroller, 55 Elm Street, Hartford, Connecticut 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, 2009, 2010 and 2011 were $621,694, $636,299 and $825,059, 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 $10,696,262.

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 $1,700,282 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.

11. 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, 2010, Town plan membership consisted of the following:

	Post-Employment Healthcare Trust
Retired participants	53
Spouses	17
Active plan members	316
Total Participants	386

B. Funding Policy

The Town administers a Post-Employment Health Care Plan to provide medical benefits for eligible retirees and their spouses. Funding and payment of post-employment 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 post-employment 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 30 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)	$	225,000
Interest on net OPEB obligation		(362)
Adjustment to annual required contribution		447
Annual OPEB cost		225,085
Contributions made		217,300
Increase in net OPEB obligation		7,785
Net OPEB asset, beginning of year		(4,827)
Net OPEB obligation End of Year	$	2,958

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, 2011, 2010 and 2009 are presented below.

Fiscal Year Ended		Annual OPEB Cost (AOC)		Actual Contribution	Percentage of AOC Contributed		Net OPEB Obligation (Asset)
6/30/09	$	212,200	$	210,500	99.20%	$	1,700
6/30/10		218,273		224,800	102.99%		(4,827)
6/30/11		225,085		217,300	96.54%		2,958

As of July 1, 2010, the most recent actuarial valuation date, the Town plan was 13.4% funded. The actuarial accrued liability for benefits was approximately $2.35 million, and the actuarial value of assets was $315,000 resulting in an unfunded actuarial accrued liability (UAAL) of approximately $2.04 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 (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7/1/08	$ 246,800	$ 1,916,300	$ 1,669,500	12.88%	$ 3,296,320	50.65%
7/1/10	315,000	2,351,000	2,036,000	13.40%	3,171,891	64.19%

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%
6/30/11	225,000	96.6%

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, 2010 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 (inflation) cost trend rate is 5.9% initially, reduced by decrements to an ultimate rate of 4.1% after 67 years. The projected salary increases were 4%. The UAAL is being amortized as a 25-year, closed group, level dollar amortization.

12. PRIOR PERIOD ADJUSTMENTS

During the year, the Town implemented GASB Statement No. 54. This required the Town to review its special revenue funds and determine if they have a revenue source that is restricted or committed for a specific purpose. This revenue source also needs to constitute a substantial portion of the resources in the fund. As a result, the Compensated Absences Fund (major special revenue fund in the prior year) did not meet those requirements and is now reported as part of the General Fund.

The beginning fund balances for the following funds were restated as follows:

	General Fund	Major Fund Compensated Absences Fund
Balance at June 30, 2010	$ 2,247,488	$ (285,684)
Reclassified to General Fund	(285,684)	285,684
Restated Fund Balance at July 1, 2010	$ 1,961,804	$ -

13. SUBSEQUENT EVENTS

On September 26, 2011 at Town Meeting, voters authorized the appropriation and the issuance of bonds in the amount of $405,000 for various equipment acquisitions.