

FY 2013/2014 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:

- Continue to work with the Information Technology department to modernize library computer systems.
- Develop and evaluate programs and classes to educate the public regarding the Library's digital resources, as well as the basics of new applications and hardware.

Goal: Serve the community by promoting literacy via programming for all ages. ♦

Objectives:

- Continue popular outreach programs to local schools, day care facilities, nursing homes, Senior Center, etc.
- Continue in-house programs such as Toddler Time, Wonderful Wednesday story hours, book discussion groups, hosting ESL classes, etc.
- Seek to expand literacy activities as demand dictates and budget allows.
- Coordinate the use of traditional and social media to provide broader access to Library programs and collections.

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

Objectives:

- Continue to explore opportunities for cooperative ventures with other Town departments, agencies, and organizations.
- Promote the Library's role as a resource to the Town 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

Library Services	FY 11/12 Actual	FY 12/13 Projected	FY 13/14 Proposed
Circulation			
Downloadable and e-books circulation	1,813	2,200	4,400
Circulation (all other)	230,039	230,878	231,700
Total annual circulation	231,852	233,078	236,100
Patrons entering the Library	82,619	86,600	90,000
Total Collection Size			
	81,746	82,000	83,000
Internet Access and Usage			
Terminals with internet access available to the public at the Library	12	12	12
Patrons who accessed the internet through Library terminals	18,075	14,000	14,000
Patrons using wi-fi at the Library	1,123	2,472	5,000
Database Sessions	4,589	4,302	4,300
Programming			
Youth programs offered	121	144	150
Youth program participants	4,007	5,887	6,150
Adult programs offered	20	22	30
Adult program participants	334	259	360
Outreach programs conducted	130	161	175
Outreach program participants	2,418	2,254	2,450
Special community events offered	27	19	25
Special community events participants	2,218	1,941	2,500
Total annual program and event attendance	8,977	10,341	11,460

Town of Mansfield
Department: Library Services - 43100

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Expenditures:					
Salaries and Wages	458,411	499,870	508,160	508,160	519,890
Misc Benefits	1,705	3,400	3,400	3,330	3,730
Prof & Tech Services	2,376	1,000	1,000	1,000	1,000
Rentals	1,000	530	530	110	
Other Purch Services	948	1,050	1,050	740	850
Instructional Supplies	2,430	3,000	3,000	3,000	3,000
School/Library Books	82,917	107,090	107,090	107,090	107,090
Building Supplies	2,350	100	100	190	1,000
Equipment	36,499	38,800	38,800	35,500	38,000
TOTAL EXPENDITURES	588,636	654,840	663,130	659,120	674,560
TOTAL REVENUES	26,432	32,800	32,800	26,830	26,820
EMPLOYEE BENEFITS	167,122	190,926	190,926	195,638	191,626
Positions:					
Library Director	1.00	1.00	1.00	1.00	1.00
Librarian	3.00	3.00	3.00	3.00	3.00
Library Associate	2.57	2.57	2.57	2.57	2.57
Library Assistant	2.52	2.62	2.62	2.62	2.50
Pages	1.35	1.35	1.35	1.35	1.35
Substitute Librarian		0.28	0.28	0.28	
Systems Librarian					0.36
Total Full Time Equivalent	10.44	10.82	10.82	10.82	10.78
Paid from Other Funds	0.50	0.50	0.50	0.50	0.50
Paid from General Fund	9.94	10.32	10.32	10.32	10.28

CONTRIBUTIONS TO AREA AGENCIES - 45000

As part of its operating budget, the Town traditionally makes financial contributions to various non-profit agencies that serve Mansfield residents. 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.

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.

WINDHAM REGION HARM REDUCTION COALITION. Offers user-driven harm reduction services including education and training for individuals and families affected by substance abuse.

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.

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Agencies:					
Dial-A-Ride	42,260	39,200	39,200	39,200	39,200
WINCOG	19,330	20,380	20,380	20,380	23,900
WRFSOA-McSweeny Senior Ctr	6,500	1,630	1,630	1,630	
United Services, Inc	8,000	8,000	8,000	8,000	8,000
WRTD-Windham Reg TransDst	38,510	38,510	38,510	38,510	38,640
Meals On Wheels	2,700	2,700	2,700	2,700	2,700
Sexual Assault Crisis Services	4,000	4,000	4,000	4,000	4,000
CT Legal Services	5,000	5,000	5,000	5,000	6,000
NECASA	800	800	800	800	800
WRTD-Disable Transport	31,380	17,070	17,070	17,070	17,070
WRTD-Pre-paid Fare	23,000	24,000	24,000	24,000	24,000
Comm Companion & Homemaker	4,000	4,000	4,000	4,000	4,000
Eastern Highlands Health Distr	113,959	120,350	120,350	120,350	122,010
Mansfield/UCONN Transp.	500	500	500	500	500
Holy Family Shelter	3,000	3,000	3,000	3,000	3,000
Veterans' Services	10,000	10,000	10,000	10,000	10,000
Windham Area Interfaith Minist	2,500	2,500	2,500	2,500	2,500
Perception House		500	500	500	1,000
Windham Area No Freeze Proj	2,500	1,200	1,200	1,200	1,200
TOTAL EXPENDITURES	317,939	303,340	303,340	303,340	308,520

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

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Departments:					
Building Inspection	175,383	170,470	172,780	172,280	175,230
Housing Inspection	103,220	107,350	109,220	109,220	110,280
Planning & Development Admir	225,082	228,680	233,710	231,720	234,550
Planning/Zoning Inland/Wetld	6,204	8,100	8,100	8,100	9,680
Boards and Commissions	4,183	6,400	6,400	6,400	6,400
TOTAL EXPENDITURES	514,072	521,000	530,210	527,720	536,140

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 and Housing Inspection Department enforces the Connecticut Basic Building Code, the National Electric Code and the International Mechanical and Plumbing Codes as required by section 29-252 of the Connecticut General Statutes. The codes are designed to promote public safety, health, and welfare as they are affected by building construction issues such as structural strength, adequate means of egress, sanitary equipment, light, ventilation and fire safety. The Department's goal is to ensure safety to life and property from all hazardous incidents related to the design, erection, repair, removal, demolition or use and occupancy of buildings and structures. Inspections are made at various stages of construction to verify compliance with applicable codes and no building is issued a Certificate of Occupancy until staff is 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 2012/2013 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 and 1B are 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. ♦
- Worked with Town Council, Town Manager and staff to develop updated permit fee ordinances to streamline the procedure and create a revenue stream for the permitting software initiative.

FY 2013/2014 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. Cumberland Farms, United Services Building, Michael's) in Mansfield, a temporary part-time building inspector remains on staff.

FY 2013/2014 Goals & Objectives

Goal: Assure safe, sanitary and energy efficient construction in Mansfield. ♦

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.
- Work with Planning and Development Director and consultant on Sustainability issues. ♦

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

Building and Housing Inspection	FY 11/12 Actual	FY 12/13 Projected	FY 13/14 Proposed
Building Permits			
Residential building permits issued	670	690	710
Commercial building permits issued	192	195	199
Total annual building permits issued	862	885	909
Inspections			
Building inspections conducted	2,446	2,568	2,696
Housing Code inspections conducted	959	979	979
Blight inspections	36	40	40
Parking inspections	201	10	10
Certificates			
Certificates of occupancy issued	70	35	70
Certificates of approval issued	568	596	625
Building permits revoked	14	7	7
Housing Code certificates issued	598	600	600
Total Code Enforcement (Violation) Cases			
Unresolved cases carried over from the previous fiscal year	N/A	N/A	N/A
Cases initiated during the reporting period	20*	20*	20*
Total cases available for resolution	0	0	0
Number of citations issued for local ordinance violations	10	25	25
Total Code Enforcement (Violation) Cases Resolved			
Resolved through voluntary compliance (i.e. door hangers, warnings)	35	40	40
Resolved through forced compliance (i.e. hearings, legal proceedings)	4	1	1
Total cases brought into compliance/closed during the reporting period	39	41	41

Town of Mansfield
Department: Building Inspection - 30800

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Expenditures:					
Salaries and Wages	169,482	163,600	165,910	165,910	167,710
Misc Benefits	2,678	2,770	2,770	2,770	2,820
Prof & Tech Services	892	1,000	1,000	1,000	1,000
Other Purch Services	722	700	700	700	800
School/Library Books	395	1,000	1,000	500	1,500
Office Supplies	574	750	750	750	750
Building Supplies	383	400	400	400	400
Other Supplies	257	250	250	250	250
TOTAL EXPENDITURES	175,383	170,470	172,780	172,280	175,230
TOTAL REVENUES	187,055	176,530	176,530	170,530	171,030
EMPLOYEE BENEFITS	61,788	62,487	62,487	63,874	61,816
Positions:					
Building Official	1.00	1.00	1.00	1.00	1.00
Assistant Building Official	1.00	1.00	1.00	1.00	1.00
Temporary Building Inspector	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	0.60	0.60	0.60	0.60	0.60
Total Full Time Equivalents	3.10	3.10	3.10	3.10	3.10
Paid from Other Funds	0.87	0.87	0.87	0.87	0.87
Paid from General Fund	2.23	2.23	2.23	2.23	2.23

HOUSING INSPECTION – 30810

The Building and Housing Inspection Department 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 2012/2013 Accomplishments

- Maintained the landlord registry and implementation (certificate zone) database. These programs were adopted by Council in 2006. The third full two year cycle of the inspection program is being administered for approximately 1,100 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, Nuisance & Residential Parking Ordinances. ♦
- Worked with stakeholders to incorporate use of services provided by "Iparq" for parking ticket management.

FY 2013/2014 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 2013/2014 Goals & Objectives

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

Objectives:

- Work with Planning and Development to research an online activity tracking software.
- Complete implementation of the "Iparq" software to allow tracking and collection of fines for all Town ordinances.

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

Town of Mansfield
Department: Housing Inspection - 30810

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Expenditures:					
Salaries and Wages	101,165	102,920	104,790	104,790	105,850
Misc Benefits	124	1,030	1,030	1,030	1,030
Other Purch Services		500	500	500	500
School/Library Books	(42)	500	500	500	500
Office Supplies	1,001	1,000	1,000	1,000	1,000
Building Supplies	651	750	750	750	750
Other Supplies	321	250	250	250	250
Equipment		400	400	400	400
TOTAL EXPENDITURES	103,220	107,350	109,220	109,220	110,280
TOTAL REVENUES	93,928	91,510	91,510	92,720	90,710
EMPLOYEE BENEFITS	36,882	39,310	39,310	40,343	39,015
Positions:					
Housing Inspector (FT)	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.65	0.65	0.65	0.65	0.65
Total Full Time Equivalent	1.65	1.65	1.65	1.65	1.65
Paid from General Fund	1.65	1.65	1.65	1.65	1.65

PLANNING AND DEVELOPMENT - 51100

The Planning and Development Department administers and coordinates activities related to the physical, community, and economic development of the Town. Key activities include: assisting the Planning and Zoning Commission and Inland Wetlands Agency with their statutory responsibilities; providing guidance to the Mansfield Downtown Partnership, Conservation Commission, Town Council and various advisory committees such as Sustainability, and Four Corners Sewer and Water; 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 2012/2013 Accomplishments

- Initiated work on the three-year HUD Community Challenge Planning Grant, now known as Mansfield Tomorrow. ♦
- Worked with the Department of Building and Housing Inspection and the Fire Department to revise the permitting fee structure.
- Monitored construction at Storrs Center for compliance with conditions of approval and assisted the PZC in their review of the master plan amendment for Market Square. ♦
- 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. ♦
- Served on the UConn Technology Park Master Plan Advisory Committee and the UConn Main Accumulation Area Advisory Committee ♦
- Continued to monitor proposed Interstate Reliability Project and prepared recommendations for Town Council consideration. ♦
- Sponsored second annual *Local First Mansfield* campaign 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 FY2013/14. ♦
- Continued to manage the Town's Housing Rehabilitation Revolving Loan Program, completing 12 projects and planning for implementation of the \$300,000 Small Cities grant awarded in October. ♦

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 *Mansfield Tomorrow* initiative 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. Applications for a new 17-lot subdivision and 50-unit multi-family development may indicate that the housing market is beginning to rebound.

FY 2013/2014 Goals & Objectives

Goal: Lead implementation of the *Mansfield Tomorrow* initiative (HUD Community Challenge Planning Grant). ♦

Objectives:

- Conduct extensive community engagement process to ensure updated plans, policies and regulations reflect community values and aspirations.
- Complete the *Sustainable Design and Green Building Action Plan*.
- Complete update to the Plan of Conservation and Development, including development of specific strategy reports related to agriculture, housing and economic development.

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.
- Continue to assist with water supply planning efforts through support to the Four Corners Sewer and Water Advisory Committee, Town Council and other municipal agencies.
- Implement the Town's 2012 Small Cities grant award for the Housing Rehabilitation Revolving Loan Program.
- Work with Department of Building and Housing Inspection to identify, acquire and implement new permitting and code enforcement software.

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

Objectives:

- Continue to provide staff support to the Economic Development Commission.
- 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; Town-University Relations.

Planning & Development	FY 11/12 Actual	FY 12/13 Projected	FY 13/14 Proposed
Operations			
Plan reviews conducted (Planning and Zoning)	122	123	128
Zoning permits issued	109	110	115
Total Code Enforcement Cases			
Zoning citations issued	15	16	15
Zoning violations issued	54	55	55
Complaints investigated	70	72	75
Percentage of investigated complaints resulting in Zoning Code violation	77%	76%	73%
Total Code Enforcement (Violation) Cases Resolved			
Resolved through voluntary compliance (i.e. door hangers, warnings)	47	45	45
Resolved through forced compliance (i.e. hearings, legal proceedings)	2	2	2
Total cases brought into compliance/closed during the reporting period	49	47	47
Affordable Housing			
Housing rehabilitation applications received	14	10	10
Housing rehabilitation projects completed	4	10	10
Total dollar value of housing rehabilitation loan portfolio	\$1,162,244	\$1,268,410	\$1,398,950
Community Engagement			
Community workshops for <i>Mansfield Tomorrow</i>	N/A	7	3
Participants in community workshops for <i>Mansfield Tomorrow</i>	N/A	500	200
Businesses participating in <i>Local First Mansfield</i> initiatives	30	29	30

Town of Mansfield
Department: Planning & Development - 51100

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Expenditures:					
Salaries and Wages	222,531	218,440	223,470	221,480	224,920
Misc Benefits	1,840	5,140	5,140	5,140	4,530
Prof & Tech Services					
Office Supplies	711	600	600	600	600
Other Supplies		4,500	4,500	4,500	4,500
TOTAL EXPENDITURES	225,082	228,680	233,710	231,720	234,550
TOTAL REVENUES	23,585	27,300	27,300	27,300	25,100
EMPLOYEE BENEFITS	81,128	83,433	83,433	85,268	82,903
Positions:					
Town Planner/Director	1.00	1.00	1.00	1.00	1.00
Planning & Comm Dev Ass't	1.00	1.00	1.00	1.00	1.00
Nat Resource/Sust Coordin.	0.15	0.43	0.43	0.43	0.43
Zoning Agent	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalent	3.15	3.43	3.43	3.43	3.43
Paid from Other Funds	0.15	0.53	0.53	0.53	0.58
Paid from General Fund	3.00	2.90	2.90	2.90	2.85

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 2012/2013 Accomplishments

- 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 draft 2013-2018 Connecticut Conservation and Development Policies plan and provided comments to the Office of Policy and Management. ♦

FY 2013/2014 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 the coming years, as well as drive demand for stronger sustainable development regulations. The focus for the upcoming year will be on updating the Town's Plan of Conservation and Development and developing new zoning and subdivision regulations as part of the *Mansfield Tomorrow* initiative.

FY 2013/2014 Goals & Objectives

Goal: Support development of a new Plan of Conservation and Development, including specific strategies related to agriculture, housing and economic development as part of the HUD Community Challenge Planning Grant. ♦

Objectives:

- Monitor community input received through community workshops and website.
- Provide guidance and feedback on draft proposals.

Goal: Support development of new, user-friendly Zoning and Subdivision Regulations to implement the Plan of Conservation and Development. ♦

Objectives:

- Monitor community input received through community workshops and website.
- 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.

Town of Mansfield
 Department: Planning/Zoning Inland/Wetland - 52100

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Expenditures:					
Misc Benefits	361	500	500	500	430
Prof & Tech Services	388				650
Other Purch Services	5,437	7,500	7,500	7,500	8,500
School/Library Books	18	100	100	100	100
TOTAL EXPENDITURES	6,204	8,100	8,100	8,100	9,680

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
Department: Boards and Commissions - 58000

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Boards and Commissions:					
Board of Assessment Appeals	422	700	700	210	700
Comm on Sens & Phys Impaired		100	100		100
Commission on Aging		100	100		100
Parks & Advisory Committee	258	2,000	2,000	908	2,000
Zoning Board of Appeals	2,343	1,500	1,500	821	1,500
Conservation Commission	100	100	100		100
Beautification Committee	500	500	500		500
Historic District Commission		150	150		150
Arts Advisory Committee		500	500		500
Agriculture Committee	560	750	750	588	750
TOTAL EXPENDITURES	4,183	6,400	6,400	2,527	6,400

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**MANSFIELD BOARD
OF
EDUCATION**

Mansfield Board of Education Overview

Proposed Budget

The Mansfield Board of Education adopted budget for 2013/2014 is \$20,941,020 representing an increase of 1.7% from the adjusted 2012/2013 budget of \$20,588,160.

Background

The current 2012/2013 budget was adopted at the annual town meeting on May 8, 2012. 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.

Assumptions

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

1. Safety, security and health standards will be supported through continued staff training, e.g., 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

This budget seeks to maintain our current instructional program and proposes no new initiatives in light of the town's overall budget constraints and potential loss of future state revenues.

Deferrals

The following items have again been deferred after being eliminated in the 2009/2010 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	<u>\$13,500</u>	Pg. 62*
Total	\$279,970	

*see Mansfield Board of Education Proposed Budget book

The Mansfield Board of Education completed successful negotiations with the Mansfield Education Association and the Mansfield Administrators' Association resulting in a 2011/2012 settlement maintaining the current salary level for teachers. This was significant given the number of staff involved and assisted the district in an effort to contain costs during a prolonged and difficult economic time. All bargaining groups and individuals have provided similar savings for the district and it is greatly appreciated.

Implications

Our current January 22, 2013 enrollment is 732 prek-4 and 566 5-8 for a total of 1298. This compares to our pk-8 enrollment of 1336 at this time a year ago. Our projected enrollment was 773 prek-4 and 580 5-8 for a total of 1353.

All certified staffing assignments have been and will continue to be reviewed in light of current and projected enrollment and will be adjusted as needed in accordance with enrollment guidelines and available resources. At this time, we are planning on two kindergarten classrooms per elementary school versus our current three classrooms per school based on initial registration. Mansfield Middle School will have twenty-six regular classroom (grade level team) teachers next year versus twenty-eight regular classroom teachers this year. We will continue to assign English Language Learning program responsibilities to our Spanish Language teachers at all four schools in addition to their current Spanish Language instruction.

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	\$224,630
• Medical Insurance	<u>\$454,430</u>
Total	\$679,060

Through the following revenue sources:

• Special Education Reserve Fund	\$250,000
• Medical Insurance Reserve Balance	\$245,000
• Current Year Savings	<u>\$200,000</u>
Total	\$695,000

The identified revenues used are available for the 2013/2014 school year. The Special Education Reserve Fund, the Medical Insurance Reserve Balance and Current Year Savings are all subject to student and staff variability from year to year.

At this time 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 2013/2014 subject to legislative changes as a result of a state task force report. Any shortfall will require additional district, Board of Education, Town Council and voter support and/or supplies, services and/or program reduction.

Current Year Additional Considerations Not Included in This Budget

The Mansfield Public Schools is currently reviewing our district emergency procedures, as well as, individual schools' safety procedures. This review is taking place in light of the recent school incident in Newtown, CT and involves district, school, staff, parents, and town staff, as well as relevant external resources. A report outlining changes to the current plan, as well as, changes to procedure and/or facilities and equipment will be made to the Mansfield Board of Education and Mansfield Town Council in the near future.

At a meeting on Wednesday, January 23, 2013, the Mansfield Town Council decided not to bring to the voters a school building project proposal at this time. They have requested a meeting with the Mansfield Board of Education to discuss the steps and costs related to maintaining our current four schools. I would recommend the Mansfield Board of Education engage in this discussion as soon as possible given the cost implications which are not currently part of this proposed 2013/2014 budget.

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. These items have been incorporated in the Mansfield Public Schools' 2012/2013 goals and continue to be addressed by district staff as appropriate.

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.

**Mansfield Board of Education
Budget in Brief**

The proposed budget for the Mansfield Board of Education for 2013/14 is \$20,941,020. It represents a 1.71 percent increase over the current year. Of the total, salaries and benefits have increased by \$182,170 or 1.05 percent. Salaries and benefits account for approximately 84 percent of the total budget. All other expenditures have increased by \$170,690 or 5.35 percent. A comparison of the 2012/13 to 2013/14 budget follows:

	FY 11/12 Actual	FY 12/13 Amended	FY 13/14 Proposed	Increase/ (Decrease)	Percent Change
Salaries & Benefits					
Certified Salaries	\$ 10,538,817	\$ 10,907,700	\$ 11,132,330	\$ 224,630	2.06%
Non-Cert. Salaries	3,339,006	3,353,140	3,290,250	(62,890)	(1.88%)
Sub-total Salaries	13,877,823	14,260,840	14,422,580	161,740	1.13%
Benefits	3,170,697	3,133,360	3,153,790	20,430	0.65%
Sub-total Salaries & Benefits	17,048,520	17,394,200	17,576,370	182,170	1.05%
Operating Expenses					
Prof & Tech Services	555,144	461,540	535,370	73,830	16.00%
Purchased Property Services	93,407	48,000	66,000	18,000	37.50%
Repairs	123,994	125,660	125,660	-	
Rentals	346	460	460	-	
Tuition	134,256	30,000	80,000	50,000	166.67%
Insurance	62,218	64,000	64,000	-	
Other Purchased Services	1,034,828	885,040	971,660	86,620	9.79%
Instructional Supplies	232,582	280,035	279,105	(930)	(0.33%)
School & Library Books	60,154	146,005	97,015	(48,990)	(33.55%)
Supplies	37,178	49,050	49,050	-	
Energy	765,560	725,110	718,110	(7,000)	(0.97%)
Building Supplies	76,095	81,290	80,190	(1,100)	(1.35%)
Other Supplies	40,701	56,570	56,850	280	0.49%
Equipment	197,799	167,230	167,210	(20)	(0.01%)
Miscellaneous Exp & Fees	26,077	27,120	27,120	-	
Transfers Out to Other Funds	96,050	46,850	46,850	-	
Sub-total Operating Expenses	3,536,389	3,193,960	3,364,650	170,690	5.34%
Total Expenditures	\$ 20,584,909	\$ 20,588,160	\$ 20,941,020	\$ 352,860	1.71%

Increase/Decrease Analysis - Board-Proposed Budget

Mansfield Board of Education – Significant Features

Certified Staff - \$11,132,330

Total certified salaries have increased by \$224,630 over the present year. This increase is primarily due to contracted increases for teachers offset by the reduction of (5) certified positions, primarily vacant or contingency positions.

Non-certified Staff - \$3,290,250

Total non-certified salaries have decreased by \$62,890, primarily due to the reduction of (3) non-certified positions.

Benefits - \$3,153,790

Benefits for staff reflect a slight increase of \$20,430, primarily a reflection of a reduction in the cost of medical insurance due to premium decreases and some use of the medical insurance reserve offset by an increased budget for unemployment compensation and workers' compensation insurance.

Professional & Technical Services - \$535,370

The proposed increase of \$73,830 is primarily the result of Lan/Wan expenditures being covered by a previous year contingency funds for the current year.

Purchases Property Services - \$66,000

The increase of \$18,000 is for refuse collection.

Repairs & Maintenance Services – \$125,660

No change from current year.

Rentals - \$460

No change from current year.

Tuition - \$80,000

The increase of \$50,000 is due to a reduction in the proposed tuition expenditures being charged to the Special Education reserve account as compared to the current year.

Insurance – \$64,000

No change from current year.

Other Purchases Services - \$971,660

The increase of \$86,620 is due to a reduction in the proposed transportation being charged to the Special Education reserve fund in addition to an increase in the cost of pupil transportation.

Instructional Supplies - \$279,105

No material change from current year.

School & Library Books - \$97,015

A decrease of \$48,990 reflects a reduction in new textbook purchases from the current year where math books were purchased.

Mansfield Board of Education – Significant Features (continued)

Supplies - \$49,050

No change from current year.

Energy - \$718,110

The moderate decrease of \$7,000 is projected as the result of the new contracts and energy usage projections.

Building Supplies - \$80,190

A slight decrease of \$1,100 for non-capitalized equipment needs.

Other Supplies - \$56,850

No material change from current year.

Equipment - \$167,210

No material change from current year.

Miscellaneous Fees and Expenditures - \$27,120

No change from current year.

Transfers Out to Other Funds - \$46,850

No change from current year.

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TOWN-WIDE

Town of Mansfield
Expenditure Budget Summary by Activity
Townwide Expenditures

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Departments:					
Employee Benefits	2,197,371	2,353,240	2,353,240	2,401,603	2,323,030
Insurance (LAP)	122,905	126,970	126,970	129,470	133,160
Contingency		175,000	64,310		130,000
TOTAL EXPENDITURES	2,320,276	2,655,210	2,544,520	2,531,073	2,586,190

EMPLOYEE BENEFITS - 71000

This Program funds employee benefits, including health insurance, disability insurance, social security, pension, workers compensation, unemployment coverage, and the employee assistance program (EAP). The largest single item in this category is health insurance. To reduce administrative costs, the Town provides health insurance to its employees on a self-insured basis. The self-insured fund also covers 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).

FY 2013/2014 Trends & Key Issues

The total decrease in employee benefits is \$30,210. The primary factors for this are:

- Municipal Employees Retirement (MERS) contributions are up \$27,630. The State Retirement Commission sets the employers' rates based on expected claims and available resources. A 0.02% increase is projected for regular employees for next year.
- Health Insurance is decreasing by \$122,030 or 15.3% due to continued favorable claims experience.
- Other salary related benefits are expected to increase \$37,770.

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Expenditures:					
Cert Wages	(14,910)				
Salaries and Wages		(11,700)	(11,700)	(11,700)	(11,700)
Benefits	1,549,598	1,541,140	1,541,140	1,590,123	1,605,830
Medical Ben.	662,683	823,800	823,800	823,180	728,900
TOTAL EXPENDITURES	2,197,371	2,353,240	2,353,240	2,401,603	2,323,030

INSURANCE - LIABILITY, AUTOMOBILE, AND PROPERTY (LAP) – 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 2012/2013 Accomplishments

- The Mayor serves on the board of directors for the Town's insurance carrier (CIRMA) and the Assistant 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 which took effect for August 1, 2012. Confirmed garage keeper's coverage is provided and at no additional premium cost to the Town. Determine and coordinate adequate insurance coverage for the intermodal center which is under construction in 2013. ♦
- Continued to update informational materials for contractor insurance requirements, proof of independent contract status guidelines, and the agreement for services template.
- Assisted the Mansfield Downtown Partnership with a review of its insurance coverage.

FY 2013/2014 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. LAP insurance premiums are expected to increase no more than 3% per year for the next three years; "public officials" liability claims continue to drive claims experience for Mansfield.

FY 2013/2014 Goals & Objectives

Goal: Maintain accurate records for LAP related matters.

Objectives:

- Complete 2013 statement of values for the Town-MBOE-Region 19-Eastern Highlands Health District by the end of May 2013.
- 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

Insurance (LAP)	FY 11/12 Actual	FY 12/13 Projected	FY 13/14 Proposed
Experience (Town and BOE)			
Claims (with losses)	7	8	7
Claims/Occurrences (no losses)	7	7	7
Median number of working days from date in which the claim/loss occurs to when the claim/loss is reported to the insurance carrier	3	3	2
Premium dollars expended	\$121,905	\$127,703	\$133,160

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Expenditures:					
Insurance	122,905	126,970	126,970	129,470	133,160
TOTAL EXPENDITURES	122,905	126,970	126,970	129,470	133,160

Town of Mansfield
 Department: Contingency - 73000

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Expenditures:					
Misc Expenses & Fees		175,000	64,310		130,000
TOTAL EXPENDITURES		175,000	64,310		130,000

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.

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**OPERATING TRANSFERS
TO OTHER FUNDS**

Town of Mansfield
 Department: Other Financing Uses - 92000

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Other Financing Uses:					
Other Operating	5,000	5,000	5,000	5,000	5,000
Other Oper-Downtown Partn	125,000	125,000	125,000	125,000	125,000
Parks & Recreation Fund	389,160	446,700	446,700	446,700	442,000
Debt Service Fund	825,000	825,000	825,000	825,000	675,000
Capital Projects Fund	561,000	918,000	918,000	918,000	883,790
Storrs Center Reserve		96,210	96,210	96,210	123,760
Medical Pension Trust Fund	52,500	73,400	73,400	73,400	80,000
TOTAL EXPENDITURES	1,957,660	2,489,310	2,489,310	2,489,310	2,334,550

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 \$150,000 decrease in funding for debt service for scheduled principal and interest payments.

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CAPITAL PROGRAM

Town of Mansfield

Capital Improvement Program Introduction

For FY 2013/14 to 2017/18

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.

Town of Mansfield
 Capital Fund Budget Summary
 FY 2013/14

	12/13 Adopted	13/14 Proposed
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 1,304,210	\$ 1,073,860
Infrastructure Grant (LOCIP)	180,000	428,900
Federal and State Grants	203,530	445,530
Bonds		
Other	48,100	452,000
	\$ 1,735,840	\$ 2,400,290

	12/13 Adopted	13/14 Proposed
Estimated Expenditures:		
General Government	\$ 130,000	\$ 120,000
Facilities Management	125,000	460,000
Public Safety	320,000	204,000
Public Works	760,000	914,000
Community Services	98,100	132,000
Community Development	302,740	370,290
Education		200,000
	\$ 1,735,840	\$ 2,400,290

Town of Mansfield
Proposed Capital Projects Fund Financing Plan - 2013/14

	Budget 2013/14	LOCIP	CNR Fund	Other Fund	Town Aid Road Fund	Federal/ State Grants
General Government						
Fiber connection fire stations	25,000		25,000			
Software	75,000		75,000			
Pool Car	20,000		20,000			
Total General Government	120,000	-	120,000	-	-	-
Facilities Management						
Town						
Maintenance Projects	35,000		35,000			
Oil Tank Repairs - All Bldgs	40,000		40,000			
Vault Climate Control	10,000		10,000			
Security Improvements	65,000		65,000			
Emergency Generators	50,000		50,000			
Education						
Maintenance Projects	40,000		40,000			
Roof Repairs	20,000		20,000			
School Building Maintenance	200,000			200,000		
Total Facilities Management	460,000	-	260,000	200,000	-	-
Public Safety						
Fire and Emergency Services						
Communication Equipment	10,000		10,000			
Fire Hose	8,000		8,000			
Fire Ponds - 82902	7,000		7,000			
Personal Protective Equip.	25,000		25,000			
Replacement of ET 507	75,000		75,000			
Replacement of 20MF	34,000		34,000			
Replace SCBA Air Tanks	25,000		25,000			
Thermal Imager Cameras	20,000		20,000			
Total Public Safety	204,000	-	204,000	-	-	-
Public Works						
Engineering CAD Upgrades	15,000		15,000			
Gas Pumps	15,000		15,000			
Guardrails Imprv/Replace	5,000		5,000			
Large Bridges (over 20 ft)	15,000	15,000				
Large Dump Trucks	165,000				165,000	
Large Snowplows	6,000		6,000			
Mowers & Attachments	65,000				65,000	
Pickups/Small Dump Trucks	55,000		55,000			
Road Drainage	50,000	23,900	14,100		12,000	
Road/Resurfacing	380,000	380,000				
Small Bridges	10,000	10,000				
Transportation/Walkways	108,000		108,000			
Trees	10,000		10,000			
Wincog Equipment - Regional	15,000		15,000			
Total Public Works	914,000	428,900	243,100	-	242,000	-

Town of Mansfield
Proposed Capital Projects Fund Financing Plan - 2013/14

	Budget 2013/14	LOCIP	CNR Fund	Other Fund	Town Aid Road Fund	Federal/ State Grants
Community Services						
Community Center - Misc	15,000		15,000			
Fitness - Equipment	52,000			52,000		
Park Improvements	20,000		20,000			
Playground Surfacing	5,000		5,000			
Playscapes - New/Replace	40,000		40,000			
Total Community Services	132,000	-	80,000	52,000	-	-
Community Development						
Future Projects - Local Share	40,000		40,000			
Mansfield Tomorrow	206,530		3,000			203,530
Storrs Center Reserve	123,760		123,760			-
Total Community Develop.	370,290	-	166,760	-	-	203,530
Education						
Technology Infrastructure	200,000			200,000		
Total Education	200,000	-	-	200,000	-	-
TOTAL C.I.P. 2013/14	\$ 2,400,290	\$ 428,900	\$ 1,073,860	\$ 452,000	\$ 242,000	\$ 203,530

Town of Mansfield

Capital Improvements Program Narrative

FY 2013/14

Fiber Connection to Fire Stations - \$25,000

This appropriation along with support from the State of Connecticut will complete the project to connect the Fire Stations 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.

Software - \$75,000

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. We are completing the final components of the revenue collection system and will next implement the CAMA (computer assisted mass appraisal) system. Additionally, we will move forward with permitting and code software implementation.

Pool Car - \$20,000

This appropriation will provide funds to replace one of the Town's general government cars (of which there are 10 assigned to the various Town departments.)

Maintenance Projects – Town - \$35,000

This fund is used for unforeseen and other repairs to Town equipment or buildings.

Oil Tank Repairs - \$40,000

This appropriation will provide funds to begin repairing or removing oil tanks that are at Town and school buildings.

Vault Climate Control - \$10,000

This appropriation is the first of four years to fund upgrading the humidity control in the Town Clerk's vault. The system needs to be updated to protect the documents stored there.

Security Improvements - \$65,000

These funds will be used for a variety of security improvements in Town buildings.

Emergency Generators - \$50,000

This appropriation is the first of three years to fund the replacement of emergency generators in the Town Hall, Fire Station #307, and the Library. The first generator that will be replaced will be the Town Hall generator that is over 30 years old.

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.

School Building Maintenance - \$200,000

This is the first year appropriation to be used for a variety of repairs in the schools that have been put off for several years. Planned projects for FY 2013/14 include playground repairs at Goodwin Elementary and Southeast Elementary along with a full replacement of the playscape at Vinton Elementary. Bulkhead doors will be added to all three elementary schools to allow a second access to the basements to meet Confined Space safety requirements. Also included will be the replacement of inefficient radiators in the addition part of the building at Goodwin Elementary.

Communication Equipment - \$10,000

This request is for the annual 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 requires a variety of communication equipment (pagers, mobile radios, portable radios, etc.) 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 - \$8,000

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 are routinely inventoried and prioritized for replacement.

Fire Ponds - \$7,000

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 - \$25,000

This funding request provides for replacement PPE (Personal Protective Equipment). PPE replacement for interior structural firefighters occurs on a five to ten year cycle. This request seeks to establish annual funding to replace a select number of PPE that has reached the end of its service life.

Replacement ET 507 - \$75,000

This request is the second year of a three year funding plan to 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 - \$34,000

This appropriation would fund the replacement of a 2001 Ford Explorer with 156,000 miles and which is currently assigned to the Deputy Fire Marshal. This vehicle was slated for replacement last year but had to be retained, in a reduced capacity, due to the condition of a different vehicle that had to be prioritized for replacement. Replacement is consistent with the department's effort to maintain its fleet and necessary as the current vehicle is unreliable and has been in for needed repairs with greater frequency. We are requesting replacement with a similar vehicle to satisfy the requirements of the fire prevention division and the opportunity to serve in an operational capacity, if needed.

Replacement of SCBA Air Tanks - \$25,000

This funding continues the multi-year program of replacement of SCBA (Self Contained Breathing Apparatus) over a four (4) year period. These tanks are used by firefighters for breathing air during emergency operations. The department has a total of ninety-one (91) air tanks that must be replaced before 2015; the end of their useful life span of 15 years.

Thermal Imager Cameras - \$20,000

The department's inventory of TICs (Thermal Imaging Camera) is approximately fifteen years old and is experiencing equipment failures. The department has taken one of the three TICs out of service because it has failed and replacement parts are no longer available. This request seeks to replace the department's three TICs over a two year period. A TIC uses infrared technology to identify heat signatures. During department operations they are used to locate "hot spots" in structures where there is the possibility of a fire within the structure. They also assist in extinguishing efforts after the main body of a fire is controlled.

Engineering CAD Upgrades - \$15,000

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.

Gas Pumps - \$15,000

This appropriation will provide funds to replace the diesel and gas pumps at the Town garage. These pumps serve all Town and fire vehicles. These pumps were installed when the garage was first built and are over 50 years old and have been failure prone for the last several years.

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 selected 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 - \$165,000

This appropriation includes the second installment towards the replacement of one of the Town's eight front-line dump/plow trucks, a 1999 International, and the first installment towards the replacement of a second dump/plow truck. The first truck will be purchased in FY 2013/14 for approximately \$175,000. The second truck will be purchased in FY 2014/15 provided the additional appropriation is made in FY 2014/15 budget.

Large Snow Plows - \$6,000

This appropriation will provide funds to replace one of the Town's large snow plows. Plows take a considerable beating in severe winters and are subject to fatigue cracking. New plows purchased are "high discharge" which will throw snow up and over the snow banks that form on the roadsides in snowy winters.

Mowers & Attachments - \$65,000

This appropriation will provide funds to replace a zero-turn riding mower as well as purchase a medium-sized large-deck mower to replace the 2002 Toro riding mower that mows the Town's large turf fields. These mowers are used constantly through the growing season.

Pickups/Small Dump Trucks - \$55,000

This appropriation will provide funds to replace one of the Town's general duty pickup trucks as well as one of the small dump trucks. The pickup will replace one of the 2002 Chevrolets with 125,000 and 159,000 miles and the small dump will replace a 1995 International with 95,000 miles. Pickups and small dumps are used in both roads and grounds maintenance to plow snow in the winter and haul materials/transport personnel and equipment during the rest of the year.

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 that pays for drainage materials for the DPW.

Road Resurfacing - \$380,000

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. An additional \$60,000 has been included in this year's resurfacing appropriation to provide funds to overlay the eastern half of the Town Hall's front parking lot and pave the gravel lot that extends up by the Community Center.

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.

Transportation/Walkways - \$108,000

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. The Town is currently purchasing easements for a walkway on North Eagleville Road between Hunting Lodge Road and Northwood Road.

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.

WINCOG Regional Equipment – Mansfield’s Share - \$15,000

Several pieces of specialty road equipment (pothole patcher, skid-steer loader, etc.) are being purchased through WINCOG to serve several participating Windham-area Towns. A state grant to fund part of this purchase has been received, and Mansfield’s share of the purchase is \$15,000.

Community Center – Misc/Other - \$15,000

This appropriation will fund the replacement of the carpet in the Community Center sitting room with wood grained tile. The carpet has substantial wear due to high traffic over ten years. Replacement with tile will allow for easier maintenance and longevity. The counters in the locker rooms will also be replaced.

Fitness Equipment - \$52,000

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 limit the Town’s potential liability and provides for safe areas for use by the public.

Playground Surfacing - \$5,000

This appropriation will provide funds to replace the specialty wood shavings 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 - \$40,000

This appropriation will continue building the reserves necessary for the replacement of all Town playscapes. The Sunny Acres Park playscape was replaced in the fall of 2013 and the Schoolhouse Brook Park playscape is in need of constant repairs and is now over 20 years old. Continuing the plan would allow the replacement of Schoolhouse Brook Park playscape in FY 2014/15.

Future Projects – Local Share - \$40,000

This appropriation will provide the 20% local matching funds that are required for the streetscape/walkway project from South Eagleville Road to the Liberty Bank plaza (and Storrs Heights). The DOT required that this project be redesigned to include curbing, new guardrails, drainage and other features on Route 195 that were not in the approved preliminary design. The state will be increasing the grant by \$160,000 as well to provide the other 80% of the additional cost.

Mansfield Tomorrow - \$206,530

This is the second year of funding for the grant from the Department of Housing and Urban Development which 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 comprehensive Housing, Economic Development and Agriculture Strategies 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
- New Zoning and Subdivision Regulations based on recommendations of other projects

Storrs Center Reserve - \$123,760

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

Technology Infrastructure - \$200,000

This is the first year of appropriation to address critical technology infrastructure needs in the four schools. In the FY 2013/14 budget, we have identified a number of specific items in our plan details. Projects include security updates to building access control (entrances), surveillance (video), and remote access to the aforementioned for police and emergency management personnel. Additionally, we will complete connectivity work at our elementary schools that address cabling, power, and cooling problems. Finally, we will begin to implement overdue equipment replacement cycle needs at the four schools.

Town of Mansfield
Impact of 2013/14 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.

Town of Mansfield
 Capital Projects Committee
 Proposed Five Year Capital Improvements Program
 2013/14 - 2017/18

	Adopted 2012/13	Proposed 2013/14	Future Projects			
			2014/15	2015/16	2016/17	2017/18
<u>SUMMARY OF PROGRAMS</u>						
General Government	\$ 130,000	\$ 120,000	\$ 100,000	\$ 130,000	\$ 130,000	\$ 132,700
Facilities Management	125,000	460,000	375,000	375,000	357,260	350,000
Public Safety	320,000	204,000	430,500	741,430	628,170	661,400
Public Works	760,000	914,000	875,000	960,000	1,096,000	1,056,540
Community Services	98,100	132,000	127,400	142,700	140,000	145,000
Community Development	302,740	370,290	5,330,290	6,126,760	126,760	127,550
Education		200,000	200,000	200,000	200,000	200,000
Total CIP	<u>\$ 1,735,840</u>	<u>\$ 2,400,290</u>	<u>\$ 7,438,190</u>	<u>\$ 8,675,890</u>	<u>\$ 2,678,190</u>	<u>\$ 2,673,190</u>

SUGGESTED SOURCES OF FINANCING

Bonds	\$ -	\$ -	\$ 5,000,000	\$ 6,000,000	\$ -	\$ -
Capital Nonrecurring Reserve Fund	1,304,210	1,073,860	1,151,360	1,368,760	1,373,760	1,373,760
Federal & State Grants	203,530	203,530	203,530	203,530	203,530	203,530
LOCIP Grant	180,000	428,900	428,900	428,900	428,900	428,900
Town Aid Road Fund	-	242,000	212,000	212,000	212,000	212,000
Other	48,100	452,000	442,400	462,700	460,000	455,000
Total Financing	<u>\$ 1,735,840</u>	<u>\$ 2,400,290</u>	<u>\$ 7,438,190</u>	<u>\$ 8,675,890</u>	<u>\$ 2,678,190</u>	<u>\$ 2,673,190</u>

Town of Mansfield
Proposed Five Year Capital Improvement Program
2014/18

	Future Projects					
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
GENERAL GOVERNMENT						
Fiber Connection to Fire Stations	25,000	25,000				
Future Projects				85,000	85,000	85,000
Pool Cars	35,000	20,000	20,000	20,000	20,000	21,200
Software	60,000	75,000	80,000	25,000	25,000	26,500
Strategic Planning/Organization Devel.	10,000					
Total Gen. Govt.	130,000	120,000	100,000	130,000	130,000	132,700
FACILITIES MANAGEMENT						
Town						
Maintenance Projects	15,000	35,000	15,000	15,000	47,260	35,000
Oil Tank Repairs - All buildings		40,000				
Replacement Vehicles				20,000		30,000
Vault Climate Control		10,000	20,000	10,000	10,000	
Security Improvements		65,000				
Emergency Generators		50,000	50,000	50,000		
Education						
Maintenance Projects	40,000	40,000	40,000	40,000	40,000	60,000
Elementary School Cleaning Equip			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	25,000
School Building Maintenance		200,000	200,000	200,000	200,000	200,000
Total Facilities Management	125,000	460,000	375,000	375,000	357,260	350,000
PUBLIC SAFETY						
Fire and Emergency Services						
Communication Equipment	10,000	10,000	5,000	4,000	4,000	4,000
Fire Hose	5,000	8,000	12,000			10,000
Fire Ponds - 82902	6,000	7,000	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 107				78,430	282,170	240,400
Replacement of ET 207						
Replacement of ET 307						200,000
Replacement of ET 507	200,000	75,000	275,000			
Replacement of Rescue 107			36,500	523,500		
Replacement of Rescue 207						100,000
Replacement of 79MF	33,000					
Replacement of 20MF		34,000				
Replacement of 83MF				43,500		

**Town of Mansfield
Proposed Five Year Capital Improvement Program
2014/18**

	Future Projects					
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
PUBLIC SAFETY (continued)						
Replacement of SCBA				50,000	75,000	75,000
Replacement of SCBA Air Tanks	15,000	25,000	40,000			
Rescue Equipment			20,000	20,000	10,000	
Thermal Imager Cameras		20,000	10,000			
Animal Control						
Van	20,000					25,000
Total Public Safety	320,000	204,000	430,500	741,430	628,170	661,400
PUBLIC WORKS						
Bobcats			65,000		65,000	
Engineering CAD Upgrades	10,000	15,000	20,000	25,000	25,000	25,000
Gas Pumps		15,000				
GPS Units			24,000	24,000		
Guardrails Imprv/Replace	5,000	5,000	10,000	10,000	5,000	
Large Bridges (over 20 foot span)	15,000	15,000	15,000	10,000	25,000	5,000
Large Dump Trucks	100,000	165,000		135,000	195,000	175,000
Large Snow Plows		6,000		6,000		6,000
Medium Dump Trucks				65,000		
Mowers & Attachments		65,000	15,000		60,000	15,000
Paving Equipment				45,000	15,000	
Pickups/Small Dump Trucks		55,000	35,000	80,000	35,000	70,000
Radar Speed Signs			10,000			
Road Drainage	50,000	50,000	50,000	50,000	50,000	50,000
Road Grader					125,000	
Road/Resurfacing	330,000	380,000	330,000	330,000	330,000	369,000
Roller				25,000		
Sanders			6,000		6,000	6,000
Small Bridges	10,000	10,000		15,000		10,000
Small Dump Trucks & Sanders	30,000					
Storrs Center Equipment	100,000					53,000
Street Sweeper			165,000			
Transp/Walkways per Town's priority lis	100,000	108,000	110,000	135,000	150,000	150,000
Trees	10,000	10,000	10,000	5,000	10,000	10,000
Vacall						112,540
Wincog Equipment - Regional Share		15,000	10,000			
Total Public Works	760,000	914,000	875,000	960,000	1,096,000	1,056,540

Town of Mansfield
Proposed Five Year Capital Improvement Program
2014/18

	Future Projects					
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
COMMUNITY SERVICES						
Community Center - Misc/Other	15,000	15,000	15,000	15,000	15,000	15,000
Fitness - Equipment	48,100	52,000	42,400	62,700	60,000	55,000
Open Space Acquisition & Mgmt						
Park Improvements	20,000	20,000	20,000	20,000	20,000	30,000
Playground Surfacing - 85824	5,000	5,000	5,000	5,000	5,000	5,000
Playscapes - New/Replacements	10,000	40,000	40,000	40,000	40,000	40,000
WHIP Grants - MHP, EGVP, OSHF - E			5,000			
Total Community Services	98,100	132,000	127,400	142,700	140,000	145,000
COMMUNITY DEVELOPMENT						
Four Corners Sewer/Water Improv.			5,000,000	6,000,000		
HUD Community Challenge Grant	206,530	206,530	206,530			
Storrs Center Reserve	96,210	123,760	123,760	123,760	123,760	123,760
Future Projects - Local Share		40,000		3,000	3,000	3,790
Total Community Development	302,740	370,290	5,330,290	6,126,760	126,760	127,550
EDUCATION						
Technology Infrastructure		200,000	200,000	200,000	200,000	200,000
Total Education		200,000	200,000	200,000	200,000	200,000
TOTAL C.I.P.	\$ 1,735,840	\$ 2,400,290	\$ 7,438,190	\$ 8,675,890	\$ 2,678,190	\$ 2,673,190
Funding:						
Bonds			5,000,000	6,000,000		
CNR Fund	1,208,000	950,100	1,027,600	1,245,000	1,250,000	1,250,000
CNR Fund - Storrs Center Reserve	96,210	123,760	123,760	123,760	123,760	123,760
Federal and State Grants	203,530	203,530	203,530	203,530	203,530	203,530
Town Aid Road Fund		242,000	212,000	212,000	212,000	212,000
LoCIP	180,000	428,900	428,900	428,900	428,900	428,900
Other - Parks and Rec	48,100	52,000	42,400	62,700	60,000	55,000
Other		400,000	400,000	400,000	400,000	400,000
TOTAL FUNDING:	\$ 1,735,840	\$ 2,400,290	\$ 7,438,190	\$ 8,675,890	\$ 2,678,190	\$ 2,673,190

CAPITAL AND NONRECURRING FUND – 250 Fund

This Fund was created pursuant to Connecticut General Statutes 7-148 Municipal Powers. In recent years the Town has been working towards discontinuing the use of the CNR Fund to support expenditures which do not meet our definition of capital or “one-time” expenditures. Only two expenditures of this nature remain in the Fund: a contribution to the Compensated Absences Fund which ends in FY 2013/2014 and a contribution to the Property Tax Revaluation Fund.

FY 2012/2013 Accomplishments

- Pequot/Mohegan grant funding for Mansfield for 2012/13 is \$239,442.
- Current projections for ambulance service fees revenues indicate revenues of approximately \$290,000.
- \$175,000 is budgeted for the Management Services Fund – technology replacement. ♦
- \$25,000 is budgeted for the Property Tax Revaluation Fund.
- \$58,000 is budgeted for the Compensated Absences Fund.
- \$1,311,560 is budgeted to fund capital projects.

FY 2013/2014 Trends & Key Issues

The Governor’s budget proposes eliminating the funding for the Pequot/Mohegan grant. An equal amount of funding will be provided to the Town via the Town Aid Road and Local Capital Improvement programs.

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.
- \$36,000 for the Compensated Absences Fund.
- \$1,073,860 to fund capital projects.

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

CNR = *linkage to Government*

Town of Mansfield
 Capital and Nonrecurring Reserve Fund Budget
 Estimated Revenues, Expenditures and Changes in Fund Balance
 Fiscal Year 2013/14 Proposed

	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Estimated	FY 13/14 Proposed	FY 14/15 Projected	FY 15/16 Projected	FY 16/17 Projected	FY 17/18 Projected
Sources:								
General Fund Contribution	\$ 561,000	\$ 1,014,210	\$ 1,014,210	\$ 1,007,550	\$ 1,107,550	\$ 1,247,550	\$ 1,272,550	\$ 1,272,550
Ambulance User Fees	251,085	330,000	290,000	300,000	300,000	300,000	300,000	300,000
Other			16,110					
Sewer Assessments		3,000	913	500	500	500	500	500
Pequot Funds	211,700	212,000	239,442					
Total Sources	1,023,785	1,559,210	1,560,675	1,308,050	1,408,050	1,548,050	1,573,050	1,573,050
Uses:								
Operating Transfers Out:								
Community Events								
Management Services Fund	175,000	175,000	175,000	175,000	200,000	200,000	200,000	200,000
Property Tax Reval Fund	25,000	25,000	25,000	25,000				
Capital Fund	718,566	1,208,000	1,215,350	950,100	1,027,600	1,245,000	1,250,000	1,250,000
Capital Fund-Storrs Ctr Res.		96,210	96,210	123,760	123,760	123,760	123,760	123,760
Parks & Recr. Oper Subs.	50,000							
Comp. Absences Fund	55,000	58,000	58,000	36,000	35,000			
Total Uses	1,023,566	1,562,210	1,569,560	1,309,860	1,386,360	1,568,760	1,573,760	1,573,760
Excess/(Deficiency)	219	(3,000)	(8,885)	(1,810)	21,690	(20,710)	(710)	(710)
Fund Balance/(Deficit) July 1	13,203	13,422	13,422	4,537	2,727	24,417	3,707	2,997
Fund Balance, June 30	\$ 13,422	\$ 10,422	\$ 4,537	\$ 2,727	\$ 24,417	\$ 3,707	\$ 2,997	\$ 2,287

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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 14, 2013 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, 2013 to June 30, 2014, which Proposed Budgets were adopted by the Town Council on April XX, 2013 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this XXth day of April 2013.
Mary Stanton, Town Clerk

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$_____ is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2013 to June 30, 2014.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$_____ is hereby adopted as the capital improvements to be undertaken during fiscal year 2013/14 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2013 to June 30, 2013⁴ in the amount of \$_____ 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, 2013 to June 30, 2014 in the amount of \$_____ which proposed budget was adopted by the Council on April XX, 2013, 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, 2013 to June 30, 2014 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, 2013 to June 30, 2014 in the amount of \$_____ be adopted provided that the portion proposed to be funded by bonds or notes shall, at the appropriate times, be introduced for action by the Town Council subject to a vote by referendum as required by Section 407 of the Town Charter.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2013 to June 30, 2014 in the amount of \$_____ be adopted.

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TOWN AID ROAD

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

	FY 11/12 Actual	FY 12/13 Budget	FY 12/13 Estimated	FY 13/14 Proposed
Revenues:				
Town Aid - Grant	\$ 208,125	\$ 208,125	\$ 208,125	\$ 424,300
Total Revenues	208,125	208,125	208,125	424,300
Expenditures:				
Temporary Help	34,000	42,700	42,700	42,700
Overtime	22,200	27,200	27,200	27,200
Sand/Gravel/Cement	24,788	8,000	30,000	8,000
Pipe/Culvert	1,395			
Chemicals	20,579	70,000	75,000	70,000
Signs and Signals	9,219	7,000	7,000	7,000
Contracted Road Striping	31,488	39,000	39,000	39,000
Street Cleaning Supplies	2,451	4,300	3,500	4,300
Building Supplies	290	1,250	1,000	1,250
Paint Supplies		100	100	100
Grounds Supplies	1,794	2,750	2,500	2,750
Tools		100	100	100
Tree Removal & Replacement	10,809	10,000	25,000	10,000
Transfer to Capital				242,000
Total Expenditures	159,013	212,400	253,100	454,400
Revenues (Over)/Under Expenditures	49,112	(4,275)	(44,975)	(30,100)
Fund Balance, July 1	68,387	117,499	117,499	72,524
Fund Balance, June 30	\$ 117,499	\$ 113,224	\$ 72,524	\$ 42,424

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

The proposed grant for FY 13/14 reflects the Governor's proposal for additional funding.

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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 2012/2013 Accomplishments

- Visitation to the Community Center remained high, with attendance exceeding 214,500 visits.
- Provided shelter operation and support during Hurricane Sandy.
- Supervised comprehensive summer day camp program, vacation camps, and specialty camps. ♦
- Took over operation of the before and after school programs at Vinton and Southeast Elementary Schools. ♦
- Provided a variety of special events, programs, activities, and courses for all age groups.
- Oversaw planning, acquisition, and management of Town parks and park improvement projects. ♦
- Supervised comprehensive youth basketball program and provided oversight to co-sponsored youth sport programs.
- With a \$23,600 grant from the National Recreational Trails Program administered by the CT DEEP, hired a landscape architect to design improvements for universal access, trail linkages, educational, and physical activity opportunities at Bicentennial Pond/Schoolhouse Brook Park. The Department will be seeking grant assistance in 2013 for implementation. ♦
- Completed the Sunny Acres Park playscape replacement project. ♦

FY 2013/2014 Trends & Key Issues

The Community Center continues to be a vital resource for the community. Community use demands for the facility continues to grow, creating a disproportionate burden on the general membership to cover operational costs; a General Fund contribution to Parks and Recreation Fund helps to offset costs associated with community use of the Center. Economic factors continue to make program and membership growth challenging. 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 have been limited causing a growing need to make more significant improvements in future years.

FY 2013/2014 Goals & Objectives

Goal: Improve health and wellness of Mansfield residents. ♦

Objectives:

- Encourage active lifestyles by increasing Community Center membership base by 5%.
- Promote Community Center through marketing and provide incentives for residents to stay healthy.
- Provide opportunities for families and individuals to stay active through programs, events, and activities.

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

Objectives:

- Promote use of parks through educational programs and guided hikes in natural areas.
- Review and prioritize 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.
- Work with the Town Council to adopt an open space action plan to highlight priority preservation projects.
- Replace and repair playscapes throughout Town to ensure a safe play environment for children.

Goal: Implement municipal tools to maintain a viable agricultural economy. ♦

Objective:

- Work with the Agriculture Committee and local farmers to coordinate farm tax incentives and the Right-to-Farm Ordinance.

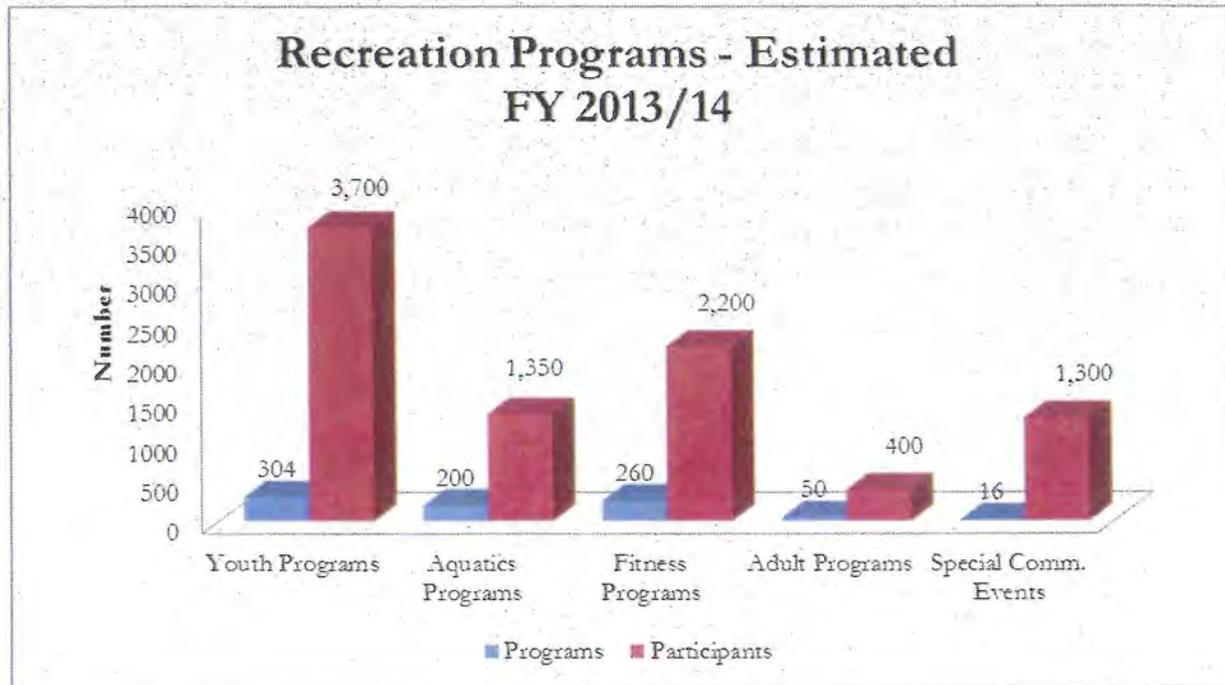
Goal: Work with area colleagues to increase regional cooperation. ♦

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; Education & Early Childhood Services; Sustainability & Planning; Regionalism; and Historic & Rural Character, Open Space & Working Farms.

Parks and Recreation	FY 11/12 Actual	FY 12/13 Projected	FY 13/14 Proposed
Parks			
Open space and passive recreation (in acres)	2,552.59	2,652.59	2,752.59
Active recreation parks (in acres)	100.10	100.10	100.10
Total parks - including land and water (in acres)	2,652.69	2,752.69	2,852.69
Recreation			
Community Center members	3,929	4,000	4,050
Community Center memberships	1,884	1,900	1,930
Community Center visits	214,522	215,000	218,000
Youth programs offered	308	304	304
Youth program participants	3,678	3,700	3,700
Aquatics programs offered	214	200	200
Aquatics program participants	1,410	1,350	1,350
Fitness programs offered	271	260	260
Fitness program participants	2,223	2,200	2,200
Adult programs offered	54	50	50
Adult program participants	415	400	400
Special community events offered	16	16	16
Special community event participants	1,284	1,300	1,300



**Mansfield Parks and Recreation Fund
Staffing**

	FY 11/12 Actual	FY 12/13 Budget	FY 12/13 Estimated	FY 13/14 Projected
<u>EMPLOYEES - Full time</u>				
Director of Parks & Recreation	1.00	1.00	1.00	1.00
Assistant Director of Parks & Recreation	1.00	1.00	1.00	1.00
Administrative Services Manager	1.00	1.00	0.20	
Administrative Services Specialist			0.62	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	0.70	0.50
Maintainer				
Head Custodian	1.00	1.00	1.00	1.00
Custodian	1.00	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Recreation Supervisor - Health & Fitness			0.50	1.00
TOTAL	10.89	10.50	10.02	10.50
<u>EMPLOYEES - Part time NB, FTE</u>				
Weekend/Evening Facility Supervisors	0.92	0.88	0.98	1.11
Receptionists	2.34	2.06	2.75	3.06
Custodians	0.72	1.07	0.99	0.99
Teen Center	0.49	0.59	0.59	0.59
Lifeguards	8.34	8.66	8.14	8.47
Health & Fitness Specialist	0.61	0.71	0.50	
Fitness Attendants	2.90	3.11	3.11	3.14
Parks Coordinator	0.58	0.58		
Natural Resources & Sustainability Coordinator			0.58	0.58
TOTAL	16.90	17.66	17.64	17.94
<u>PROGRAMMING STAFF</u>	10.31	11.11	11.36	13.59

Mansfield Parks and Recreation Fund
 Estimated Balance Sheet
 As of June 30, 2013 and June 30, 2014
 (with comparative totals for June 30, 2012)

	June 30,		
	2012 Actual	2013 Estimated	2014 Projected
<u>Assets</u>			
Cash	\$ 336,551	\$ 234,757	\$ 248,397
Accounts Receivable	9,652		
Total Assets	\$ 346,203	\$ 234,757	\$ 248,397
<u>Liabilities and Fund Balance</u>			
Liabilities:			
Accounts Payable	\$ 26,362	\$ -	\$ -
Due to Other Funds	8,244		
Total Liabilities	34,606	-	-
Fund Balance:			
Deferred Revenue	195,155	100,000	100,000
Unassigned	116,442	134,757	148,397
Total Fund Balance	311,597	234,757	248,397
Total Liabilities and Fund Balance	\$ 346,203	\$ 234,757	\$ 248,397

Mansfield Parks and Recreation Fund
Estimated Revenues, Expenditures, and Changes in Fund Balance
As of June 30, 2013 and June 30, 2014
(With comparative totals as of June 30, 2012)

	FY 11/12 Actual	FY 12/13 Budget	FY 12/13 Estimated	FY 13/14 Projected
Revenues:				
Membership Fees	\$ 808,911	\$ 875,000	\$ 850,000	\$ 876,000
Program Fees	634,008	635,360	681,660	734,030
Fee Waivers	128,682	122,020	122,020	125,000
Daily Admission Fees	60,158	63,250	59,250	59,500
Rent - Facilities/Parties	26,277	32,000	22,490	27,300
Employee Wellness	18,620	20,160	18,550	20,160
Rent - E.O. Smith	13,100	11,250	11,250	14,000
Charge for Services (Mansfield)		10,000	10,000	10,000
Contributions	6,160	4,050	4,000	4,000
Sale of Merchandise	5,086	3,600	3,540	3,500
Sale of Food	585	3,200	3,000	3,400
Other	4,531	3,900	3,900	3,900
Total Revenues	1,706,118	1,783,790	1,789,660	1,880,790
Operating Transfers In:				
General Fund - Recreation Admin	314,160	321,700	321,700	317,000
General Fund - Community Programs	75,000	75,000	75,000	75,000
General Fund - Bicentennial Pond	25,000	25,000	25,000	25,000
General Fund - Teen Center	25,000	25,000	25,000	25,000
Total Rev. & Op Trans	2,145,278	2,230,490	2,236,360	2,322,790
Expenditures:				
Salaries & Wages	1,231,730	1,294,680	1,273,370	1,338,730
Benefits	254,759	255,830	256,470	260,120
Professional & Technical	155,086	146,100	144,200	142,600
Purchased Property Services	34,779	34,100	33,700	33,700
Repairs & Maintenance	18,050	20,629	25,000	26,000
Other Purchased Services/Rentals	119,939	151,710	149,240	149,200
Other Supplies	18,526	40,120	43,500	49,870
Energy	128,750	144,000	144,000	144,000
Building Supplies	45,656	44,836	44,850	47,350
Recreation Supplies	62,984	44,500	48,960	56,700
Equipment	46,965	54,370	54,370	60,880
Improvements				
Total Expenditures	2,117,224	2,230,875	2,217,660	2,309,150
Excess/(Deficiency)	28,054	(385)	18,700	13,640
Fund Balance, July 1	88,388	116,442	116,057	134,757
Fund Balance, End of Period	\$ 116,442	\$ 116,057	\$ 134,757	\$ 148,397

**MANSFIELD DISCOVERY
DEPOT, INC.**

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

	FY 11/12 Actual	FY 12/13 Budget	FY 12/13 Estimated	FY 13/14 Budget
Revenues:				
Fees	\$ 788,812	\$ 877,200	\$ 877,200	\$ 887,000
Daycare Grant	332,984	319,119	319,119	319,119
National School Lunch Grant	37,384	34,000	34,000	37,348
DSS Subsidies	65,490	32,500	32,500	42,500
UConn	78,750	78,750	78,750	78,750
School Readiness Program	36,291	32,890	32,890	36,048
Total Revenues	1,339,711	1,374,459	1,374,459	1,400,765
Expenditures:				
Administrative	190,212	187,911	187,911	196,135
Direct Program	963,235	1,043,057	1,043,057	1,063,941
Purchased Property Services	18,512	18,250	18,250	18,250
Repairs & Maintenance	10,337	6,500	6,500	6,500
Insurance	8,308	18,000	18,000	10,840
Other Purchased Services	9,297	11,450	11,450	11,150
Food Service Supplies	41,787	37,250	37,250	39,250
Energy	28,500	28,500	28,500	36,000
Supplies & Miscellaneous	15,416	19,152	19,152	16,850
Equipment	30,247	1,250	1,250	750
Total Expenditures	1,315,851	1,371,320	1,371,320	1,399,666
Excess/(Deficiency)	23,860	3,139	3,139	1,099
Fund Balance, July 1	228,292	252,152	252,152	255,291
Fund Balance, June 30	<u>\$ 252,152</u>	<u>\$ 255,291</u>	<u>\$ 255,291</u>	<u>\$ 256,390</u>

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.

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OTHER OPERATING FUND

Town of Mansfield
Other Operating Fund 270
As of March 7, 2013

Activity	Balance 7/1/2012	Revenues	Expenditures	Balance 3/7/13
11155 Goodwin Bequest	\$ 10,000.00		\$ (772.35)	\$ 9,227.65
11160 The Blueberry Fund	(0.04)	1,195.68	(1,155.36)	40.28
12120 Mansfield Uniform Shirts	124.55		(45.00)	79.55
12152 Retirement Reception	-	680.00		680.00
15110 Historic Document Preservation	17,365.33	9,654.00	(6,990.00)	20,029.33
16404 Year 2009 Prop Reval	-	25,000.00	(12,200.00)	12,800.00
16515 Surplus Sales	55.36			55.36
21308 Neuter Assist/Education Fund	705.21	500.00	(70.00)	1,135.21
22180 Restitution Fees	709.50			709.50
22201 Ambulance Services	-	280,768.97	(95,032.12)	185,736.85
22204 Assistance to Firefighters	-	(2,672.00)		(2,672.00)
23106 Emg Planning & Prep Initiative	-	1,200.00		1,200.00
30901 Maintenance-Sale of property	3,184.37	2,979.00	(549.96)	5,613.41
40370 Downtown Partnership	-	20.00		20.00
40372 MDP - Festival on the Green	22,804.57	16,717.00	(16,668.75)	22,852.82
40376 Holiday DUI Enforcement	1,652.81	19,021.35	(4,879.26)	15,794.90
40381 Neighborhood Assist.Act-Energy	-	13,596.47		13,596.47
40382 Neighborhood Assist.Act-Water Harvest	-	12,894.71		12,894.71
40397 Beautification Committee	79.22	250.00	(107.93)	221.29
40398 Mansfield Bike Tour	4,372.93	250.00		4,622.93
40441 Elderly Disabled Responsive Transp	-	19,218.02	(23,554.30)	(4,336.28)
40442 Elderly Disabled Respon Transp 10/11	20.00			20.00
41236 ACHIEVE	4,148.00			4,148.00
42155 Juniper Hill Fire Assistance	33.36			33.36
42157 Children's Grief Group	2,234.81		(13.11)	2,221.70
42158 Holiday Fund	740.20	14,102.70	(12,410.97)	2,431.93
42201 Summer Challenge	2,500.00		(643.59)	1,856.41
42209 NECASA	-	4,245.00	(2,576.25)	1,668.75
42216 Mansfield Advocates for Children	-			-
42218 Rec. Program Scholarship Fund	3,284.94	104.80	(676.50)	2,713.24
42250 Special Needs - Youth Services	1,370.98	1,275.00	(91.53)	2,554.45
42258 Underage Drinking	135.34			135.34
42260 Special Needs - General	9,347.61	4,127.69	(4,321.46)	9,153.84
42262 Community Conversation	998.77			998.77
42263 Conn Healthy Campus Initiative Grant	-		17,019.10	17,019.10
42301 Senior Programs	14,925.67	25,060.50	(14,890.65)	25,095.52
42302 Wellness Center Program	(0.00)			(0.00)
42306 TVCCA Senior Nutrition	792.00	1,935.00		2,727.00
42307 Senior Ctr Extended Hours Grant	-		(5,044.94)	(5,044.94)
42308 Senior Ctr Veteran's Day	502.52	3,222.20	(1,425.00)	2,299.72
42309 Senior Ctr - Herrmann Trust	4,347.07	180.27	(21.98)	4,505.36
43200 Friends of Library	26,806.20	9,000.00	(14,550.10)	21,256.10
43311 Charter Communications - Library	450.97		(450.97)	-
43329 Family Literacy	28.05		(21.53)	6.52

Town of Mansfield
Other Operating Fund 270
As of March 7, 2013

Activity	Balance 7/1/2012	Revenues	Expenditures	Balance 3/7/13
43330 Fidelity Charitable Gift Fund	1,000.00		(549.03)	450.97
44108 Community Center - Teen Center	1,725.00			1,725.00
44109 Land Protection Program	22,550.47	4,731.00	(35.64)	27,245.83
44110 Comm Ctr Accessibility	36.82			36.82
44111 Eagleville Preserve	-	5,654.58	(2,869.20)	2,785.38
44112 Mount Hope Park	-	6,221.62	(1,374.62)	4,847.00
44113 Old Spring Hill	-	1,680.63	(6,315.85)	(4,635.22)
44115 Schoolhouse Brook Park	-	19,867.94	(4,277.00)	15,590.94
44116 River Park NEPA Tree Grant	289.00			289.00
44117 Moss Sanctuary	443.06		(200.56)	242.50
44120 Mansfield Community Playground	852.85	7,567.94	(388.49)	8,032.30
44702 Mansfield One Book		225.00	(898.00)	(673.00)
60210 CT Association for the Gifted	86.93			86.93
61209 Goodwin Special Ed Donations	1,000.00			1,000.00
62115 MMS Summer School Program	951.97	5,000.00	(5,877.20)	74.77
62120 Oak Grove School	4,071.74	20,868.00	(7,773.31)	17,166.43
62144 CT Writing Project	464.98			464.98
62145 Enhancing Student Achievement	58,210.47		(8,345.54)	49,864.93
62151 Goodwin Donations	100.00			100.00
62263 Special Education Grants/Tuition	521,471.74	35,220.00		556,691.74
62265 Preschool Tuition	51,592.34			51,592.34
62272 Crepeau MMS Spec. ED.	3,145.00		(2,153.60)	991.40
62275 Graustein Discovery Grant	2,500.00			2,500.00
62276 Goodwin Greenhouse Fund	205.12			205.12
62278 Mohegan Tribe Challenge	748.32			748.32
62280 Graustein 2010 - 2011	-	29,267.97	(33,071.82)	(3,803.85)
62282 MPS Birthday Book Buddies	1,035.55	1,185.00	(164.85)	2,055.70
62283 Tim Quinn Music Program	939.02		(817.25)	121.77
63403 Suzuki	15,281.72	45,375.00	(19,950.01)	40,706.71
63404 Dorothy C. Goodwin Program	554.90			554.90
63405 School Use Fund (62609)	2,277.12	(305.00)	(809.89)	1,162.23
83528 ARRA Mansfield City Rd	-	(1,186.88)		(1,186.88)
83529 ARRA Birch Rd Bikeway Phase II	-	(32,210.05)		(32,210.05)
	<u>\$ 825,254.42</u>	<u>\$ 613,689.11</u>	<u>\$ (298,016.37)</u>	<u>\$ 1,140,927.16</u>

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

DEBT SERVICE

DEBT SERVICE FUND – LONG TERM DEBT – 300 FUND

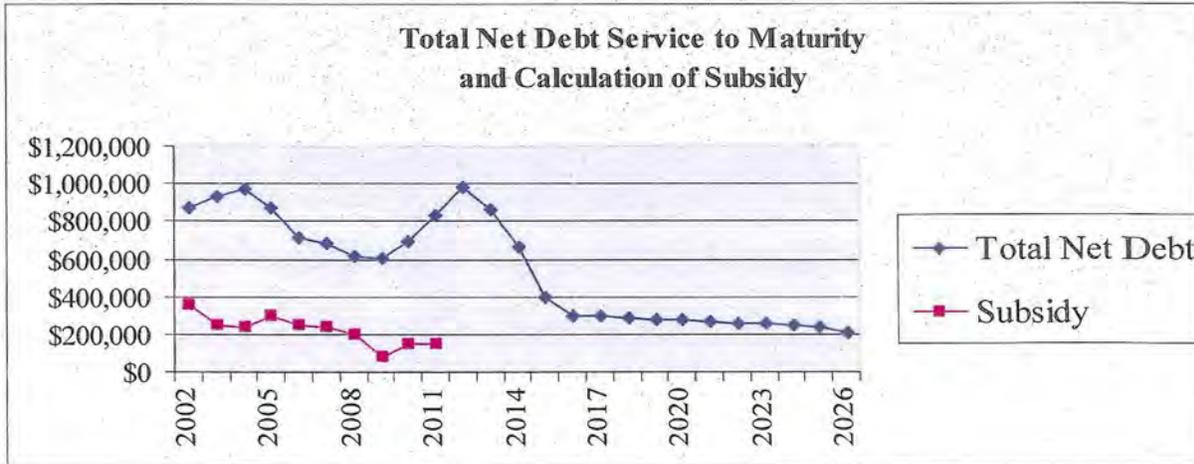
The Debt Service Fund is used to account for the accumulation of resources and the payment of general long-term debt principal, interest and related costs.

FY 2012/2013 Accomplishments

- Ended Fiscal Year 2011/12 with a fund balance of \$79,431.
- Anticipate ending Fiscal Year 2012/13 with a fund balance of \$45,369 after reducing outstanding bonded debt by \$460,000.

FY 2013/2014 Trends & Key Issues

- This budget includes debt service payments for the 2004 G.O. bond issue and the 2011 G.O. bond issue, paying off the 2004 bond issue in its entirety and reducing outstanding debt by \$365,000.
- Also included are the annual payments for the 2008/09 and 2009/10 lease purchase programs. This will be the final payment on the 2008/09 lease purchase.
- The current Debt Service payment from the General Fund is \$675,000, a reduction of \$150,000 from FY 2012/13.
- Principal outstanding 6/30/13 is \$2,985,000 with \$405,000 of authorized but unissued bonds.
- Future debt offerings are not projected here.



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

	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Projected	FY 14/15 Projected	FY 15/16 Projected	FY 16/17 Projected	FY 17/18 Projected
Revenues:								
Bonds	\$ 133,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Income	55,542							
Interest on Unspent Balance		1,285						
Total Revenues	188,542	1,285	-	-	-	-	-	-
Operating Transfers In - General Fund	760,000	825,000	825,000	675,000	350,000	300,000	300,000	300,000
Operating Transfers In - CNR Fund	150,000							
Operating Transfers In - MS Fund								
Total Revenues and Operating Transfers In	1,098,542	826,285	825,000	675,000	350,000	300,000	300,000	300,000
Expenditures:								
Principal Retirement	455,000	460,000	460,000	145,000				
Interest	64,765	45,656	25,900	5,220				
Principal Retirement - GOB 2011				220,000	220,000	220,000	220,000	220,000
Interest - GOB 2011		91,706	93,525	93,525	86,925	80,325	73,725	67,125
Lease Purchase - Co-Gen/Pool Covers	64,129	78,134	78,134					
Lease Purchase - CIP Equip 08/09	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	110,206							
Total Expenditures	895,603	876,999	859,062	665,248	394,542	300,325	293,725	287,125
Revenues and Other Financing Sources Over/(Under) Expend	202,939	(50,714)	(34,062)	9,752	(44,542)	(325)	6,275	12,875
Fund Balance, July 1	(72,794)	130,145	79,431	45,369	55,121	10,579	10,254	16,529
Fund Balance, June 30	\$ 130,145	\$ 79,431	\$ 45,369	\$ 55,121	\$ 10,579	\$ 10,254	\$ 16,529	\$ 29,404

Town of Mansfield
Debt Service Fund
Estimated Revenues, Expenditures and Changes in Fund Balance
(Continued)

	FY 18/19 Projected	FY 19/20 Projected	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected
Revenues:								
Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Income								
Interest on Unspent Balance								
Total Revenues	-							
Operating Transfers In - General Fund	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	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	200,000
Interest - GOB 2011	60,525	53,925	47,325	40,725	33,850	25,600	16,800	8,000
Lease Purchase - Co-Gen/Pool Covers								
Lease Purchase - CIP Equip 08/09								
Lease Purchase - CIP Equip 09/10								
Financial/Issuance Costs								
Total Expenditures	280,525	273,925	267,325	260,725	253,850	245,600	236,800	208,000
Revenues and Other Financing Sources Over/(Under) Expend	(5,525)	1,075	7,675	(10,725)	(3,850)	4,400	13,200	(8,000)
Fund Balance, July 1	29,404	23,879	24,954	32,629	21,904	18,054	22,454	35,654
Fund Balance, June 30	\$ 23,879	\$ 24,954	\$ 32,629	\$ 21,904	\$ 18,054	\$ 22,454	\$ 35,654	\$ 27,654

Town of Mansfield
 Summary of Total Debt Service Payable
 and
 Budget Projections for FY 13/14

Description	FY 11/12 Actual	FY 12/13 Estimated	Budget Projections FY 13/14			Funds To/ From Fund Balance	Net Payable
			Principal	Interest	Total		
School Projects:							
Serial Bonds	\$ 126,601	\$ 119,498	\$ 156,500	\$ 36,778	\$ 193,278	\$ (9,754)	\$ 203,032
	126,601	119,498	156,500	36,778	193,278	(9,754)	203,032
General & Sewer Purpose:							
Serial Bonds	\$ 470,759	\$ 459,926	\$ 208,500	\$ 61,966	\$ 270,466		\$ 270,466
Lease Purchase	265,114	279,636	173,325	28,177	201,502		201,502
	735,873	739,562	381,825	90,143	471,968	-	471,968
Total Debt Service	\$ 862,474	\$ 859,060	\$ 538,325	\$ 126,921	\$ 665,246	\$ (9,754)	\$ 675,000

Town of Mansfield
 Estimated Serial Bonds Payable
 FY 2013/14

School Issues	Principal	Interest	Total	Net Payable
March 17, 2004	\$ 80,000	\$ 2,880	\$ 82,880	\$ 82,880
March 22, 2011	76,500	33,898	110,398	110,398
	156,500	36,778	193,278	193,278

Town Issues	Principal	Interest	Total	Net Payable
March 17, 2004	\$ 65,000	\$ 2,340	\$ 67,340	\$ 67,340
March 22, 2011	143,500	59,626	203,126	203,126
	208,500	61,966	270,466	270,466
Grand Total	\$ 365,000	\$ 98,744	\$ 463,744	\$ 463,744

**Town of Mansfield
Serial Bonds Summary
Schools and Town
Estimated as of June 30, 2013**

	Schools	Town	Total
Balance at July 1, 2012	\$ 1,185,000	\$ 2,260,000	\$ 3,445,000
Issued During Period			
Retired During Period	80,000	380,000	460,000
Balance at June 30, 2013	<u>\$ 1,105,000</u>	<u>\$ 1,880,000</u>	<u>\$ 2,985,000</u>

Changes in Bonds and Notes Outstanding

	Serial Bonds	BAN's	Promissory Note	Total
Balance at July 1, 2012	\$ 3,445,000	\$ -	\$ -	\$ 3,445,000
Debt Issued				
Debt Retired	460,000			460,000
Balance at June 30, 2013	<u>\$ 2,985,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,985,000</u>

Description	Original Amount	Payment Date		Bonds	BAN's	Total
		P & I	I			
2004 Town Taxable Gen. Oblig Bond	\$ 2,590,000	6/01	12/01	\$ -		\$ -
2004 School General Oblig. Bond	940,000	6/01	12/01	80,000		80,000
2004 Town General Oblig. Bond	725,000	6/01	12/01	65,000		65,000
2011 Town General Oblig. Bond	1,485,000	3/15	9/15	1,485,000		1,485,000
2011 Town Sewer Purpose Bond	330,000	3/15	9/15	330,000		330,000
2011 School General Oblig. Bond	1,025,000	3/15	9/15	1,025,000		1,025,000
	<u>\$ 7,095,000</u>			<u>\$ 2,985,000</u>	<u>\$ -</u>	<u>\$ 2,985,000</u>

Town of Mansfield
 Estimated Detail of Debt Outstanding
 Schools and Town
 As of June 30, 2013

	Original Amount	Estimated Balance 06/30/13
Schools:		
Consists of -		
2004 General Obligation Bonds:		
MMS IRC	\$ 940,000	\$ 80,000
2011 General Obligation Bonds:		
MMS Heating Conversion	1,025,000	1,025,000
	1,965,000	1,105,000
Schools Outstanding Debt		
Town:		
Consists of -		
2004 Taxable General Obligation Bonds:		
Community Center	\$ 2,590,000	\$ -
2004 General Obligation Bonds:		
Library Renovations	725,000	65,000
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
	5,130,000	1,880,000
Town Outstanding Debt		
Total Debt Outstanding	\$ 7,095,000	\$ 2,985,000

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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 2012/2013 Accomplishments

- Hauled refuse and bulky waste to the Willimantic Waste Paper facility in Windham. Current tipping fees are \$70.65/ton and \$73.21/ton respectively.
- Continued single-stream recycling 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 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. ♦
- Supported the Town's "Festival on the Green" as a low-waste event. ♦
- Expanded the Town's multi-family recycling pilot to include three apartment complexes.

FY 2013/2014 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 one day per week will be devoted to this effort in the coming year. Waste removal efforts in the public spaces of Storrs Center have begun.

As the solid waste industry has moved to automated collection using wheeled carts for refuse and recyclables, Mansfield is preparing for conversion to this type of collection and considering the impact it will have on the current pay as you throw system. Staff will assist the Solid Waste Advisory Committee in making recommendations to the Manager and Council on this type of service.

FY 2013/2014 Goals & Objectives

Goal: Begin conversion to automated "pay as you throw" collection in Mansfield.

Objectives:

- Evaluate potential collection contractors and likely prices.
- Distribute information to residents and stakeholders and obtain public opinion.
- Develop bid proposal for single-family collection service.

Goal: Increase recycling rates.

Objectives:

- Evaluate findings from multi-family recycling pilot.
- Research successful zero waste communities.
- Work with Solid Waste Advisory Committee in determining the value of a zero waste policy.
- Expand transfer station recycling to include paint.
- Support mattress stewardship bill.

Goal: Further sustainability efforts in Mansfield. ♦

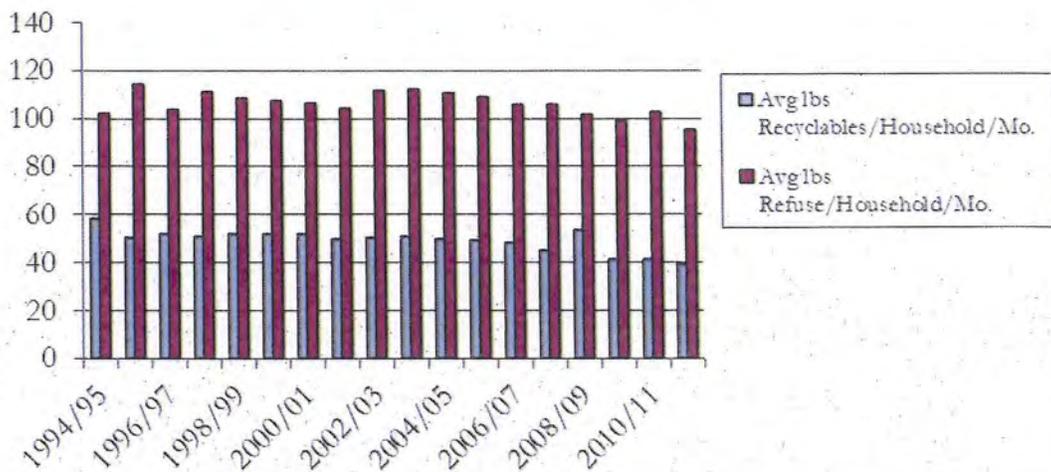
Objectives:

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

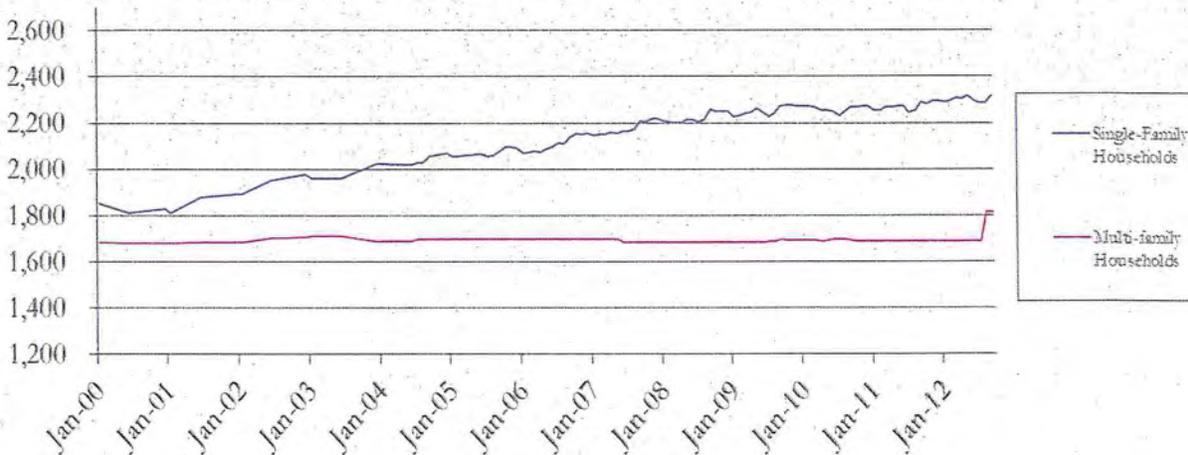
Solid Waste Management	FY 1/12 Actual	FY 2/13 Projected	FY 3/14 Proposed
Residential Refuse			
Residential refuse accounts	3,985	4,917	5,215
Tons of residential refuse collected from residential accounts	2,360	2,500	2,700
Tons of residential refuse collected from central drop-off location (Transfer Station)	355	370	385
Tons of refuse to the incinerator	2,790	2,796	2,820
Tons of bulky waste transferred	408	410	412
Recycling			
Residential recycling accounts	3,985	4,917	5,215
Tons of recycling collected from residential accounts	978	990	1,030
Tons of recycling collected from central drop-off location (Transfer Station)	294	330	345

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

Town of Mansfield Residential Recycling and Refuse



Number of Single and Multi-family Households With Trash Service



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

	FY 11/12 Actual	FY 12/13 Budget	FY 12/13 Estimated	FY 13/14 Proposed
Revenues:				
Garbage Collection Fees	\$ 895,237	\$ 901,700	\$ 948,000	\$ 948,000
Transfer Station Fees	80,391	84,000	112,000	115,000
Other	3,580		6,889	
Sale of Recyclables	25,198	15,000	8,000	8,000
 Total Revenues	 1,004,406	 1,000,700	 1,074,889	 1,071,000
Operating Expenses:				
Tipping Fees	226,337	230,470	230,960	234,680
Contract Pickup	386,746	377,965	398,430	409,370
Wage and Fringe Benefits	325,127	326,645	312,670	333,385
Supplies and Services	91,982	104,885	110,530	109,200
Depreciation Expense	9,535	9,535	9,535	9,535
 Total Expenses	 1,039,727	 1,049,500	 1,062,125	 1,096,170
 Net Income/(Loss)	 (35,321)	 (48,800)	 12,764	 (25,170)
 Fund Equity/(Deficit), July 1	 245,726	 210,405	 210,405	 223,169
 Fund Equity/(Deficit), June 30	 210,405	 161,605	 223,169	 197,999

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 2012/2013 Accomplishments

- Completed the second year under a new agreement with the Town of Windham for Mansfield’s participation in the reconstruction of the Windham Water Pollution Control Facility which specifies the payments to be made for facility upgrades as well as Windham’s operation of the southerly Mansfield sewers.
- Assumed operation of the new pump station near the post office. Set up both of the Town’s pump stations so that they are operated by a contractor.
- Continued “Four Corners” sewer system and sewer pump station design. In cooperation with UConn, continued efforts to locate a water source for the Four Corners area. ♦

FY 2013/2014 Trends & Key Issues

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

A draft of the jointly sponsored Town/UConn Environmental Impact Evaluation (EIE) exploring Four Corners water source options has been completed and is being finalized. Once this study is completed, the parties will select a water source and begin permitting and design. Four Corners sewer system design and sewer and water systems financing plans will continue. Monitoring of the contract operations of the pump stations (including emergency responses) will enter its first full year.

FY 2013/2014 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: Evaluate the contract operations of the Town’s two pump stations.

Objectives:

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

♦ 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 Revenues, Expenditures and Changes in Fund Balance

	FY 11/12 Actual*	FY 12/13 Proposed
Operating Revenues:		
Water/Sewer Charges	\$ 90,813 **	\$ 111,800 ***
Total Operating Revenues*	90,813	111,800
 Operating Expenses:		
Pump Station Maintenance		4,665 ****
Consultants	3,060	
Water/Sewer Billings	78,108	90,270
Purchased Services & Supplies	5,981	7,305
Depreciation	9,563	9,560
Total Operating Expenses*	96,712	111,800
Operating Income/(Deficit)	(5,899)	
Retained Earnings, July 1 (restated)	304,584	298,685
Retained Earnings, June 30	\$ 298,685	\$ 298,685

* as amended

** Reflects adjustment of \$(7515) to account for prior year discrepancies

*** Reflects adjustment of \$(1615) to account of 11/12 discrepancy and addition of new customers

**** Cost for Contract Operator for Pump Station

Town of Mansfield
Willimantic Sewer Enterprise Fund
Estimated Revenues, Expenditures and Changes in Fund Balance

	FY 11/12 Actual*	FY 12/13 Proposed
Operating Revenues:		
Sewer Charges	\$ 169,600	\$ 179,775
Other Revenues	685	-
Total Operating Revenues*	170,285	179,775
 Operating Expenses:		
Sewer Billings	174,565 **	136,500
Purchased Services & Supplies	11,747	4,855
Windham Sewage Treatment Plant Upgrade	21,797	85,000
Depreciation	14,273	14,270
Total Operating Expenses*	222,382	240,625
Operating Income/(Deficit)	(52,097)	(60,850)
Retained Earnings, July 1 (restated)	431,791	379,694
Retained Earnings, June 30	\$ 379,694	\$ 318,843

* Agrees with Exhibit C-2 of 2011/12 CAFR

** Includes overbilling that Town of Windham is correcting will be corrected in FY 12/13

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HEALTH INSURANCE FUND

HEALTH INSURANCE – 831 FUND

The Health Insurance Fund is an internal service fund used to finance the costs of health insurance benefits. The goal of the fund is to provide health insurance in the most efficient and cost-effective manner possible. To reduce costs, the Town finances health insurance on a self-insured basis. The self-insured fund covers the employees and 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.

FY 2012/2013 Accomplishments

- Stabilized health insurance claims experience through the use of successful employee wellness program. Five year claims increase trend of 0.03% 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 facilities such as fitness programs, yoga, and healthy eating. ♦
- Completed second year of the Wellness Rewards Program; 39% of Town-MBOE-Region 19 employees participated in the program and 58% of those participating earned a Be Well Reward. ♦
- Wellness Program recognized for the third 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. Over 150 employees participated and more than 100 employees received health screenings at the event. ♦
- Continued to work with Milliman, Inc. for Town-MBOE-Region 19 employee benefits consulting services; completed required biannual GASB 45 actuarial study for other post employment benefits for the Town-MBOE-Region 19.

FY 2013/2014 Trends & Key Issues

The Town continues to implement changes to its health insurance plan design and administration to ensure compliance with the Affordable Care Act.

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. Mansfield has become a municipal leader in employee wellness and managing health insurance claims exposure. As a result, numerous organizations and professional associations have consulted with Mansfield and/or asked staff to present on our successes. A coordinated effort to connect wellness initiatives to safety will continue in an attempt to control risk (LAP, workers compensation) costs as well.

FY 2013/2014 Goals & Objectives

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

Objectives:

- Maintain or lower the five-year health insurance claims experience trend.
- Increase participation in the Be Well Rewards Program to more than 45% of eligible Town-MBOE-Region 19 employees.
- Increase percentage of Be Well Rewards Program participants receiving a reward to more than 60% 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 Government; Recreation, Health & Wellness.

Health Insurance	FY 11/12 Actual	FY 12/13 Projected	FY 13/14 Proposed
Employee Wellness			
Percentage of eligible employees participating in the Be Well Rewards Program	39%	46%	45%
Percentage of Be Well Rewards Program participants receiving a reward	58%	55%	60%
Number of employees participating in the Be Well Fitness Program	66	83	85
Health Insurance Claims Experience			
5 year average claims increase/decrease	0.29%	1%	1%
Fund balance maintained at 25% of expected claims or higher	72%	60%	56%

Town of Mansfield
Health Insurance Fund
Estimated Revenues, Expenditures and Changes in Fund Balance
FY 10/11 - 13/14

	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 12/13 Estimated	FY 13/14 Proposed
Revenues:					
Premiums	\$ 7,294,179	\$ 6,544,029	\$ 7,290,950	\$ 7,105,000	\$ 7,215,854
Interest Income	2,981	3,646	1,000	2,500	2,500
Insurance Refunds					
Transfers In - CNR Fund					
Total Revenues	7,297,160	6,547,675	7,291,950	7,107,500	7,218,354
Expenditures:					
Salaries and Benefits	97,099	102,558	110,700	110,700	114,000
Retention/Access Fees (Admin)	674,165	706,653	747,290	747,290	759,130
Employee Wellness Program	50,408	90,876	53,500	94,500	96,880
Consultants	45,489	17,000	60,160	45,000	20,000
LAN/WAN Expenditures	10,000	10,000	10,000	10,000	10,000
Medical Claims	5,668,074	5,422,317	6,698,800	6,238,000	6,411,000
Total Expenditures	6,545,235	6,349,404	7,680,450	7,245,490	7,411,010
Revenues Over/(Under) Expenditures	751,925	198,271	(388,500)	(137,990)	(192,656)
Fund Balance, July 1	2,954,870	3,706,795	3,905,066	3,905,066	3,767,076
Fund Balance, June 30 (Res. for Future Claims)	\$ 3,706,795	\$ 3,905,066	\$ 3,516,566	\$ 3,767,076	\$ 3,574,420

* Reflects the proposed use of reserves

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**WORKERS'
COMPENSATION FUND**

WORKERS' COMPENSATION INSURANCE – 832 FUND

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. The Fund also designates the balance in retained earnings for future expenses and claims.

FY 2012/2013 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 2013/2014 Trends & Key Issues

Sprains and strains injuries had been a challenge for teachers in the Mansfield Public Schools and employees in the Department of Public Works. An effort was 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. Efforts to promote back health have proven successful. Decreases in claims experience have resulted in a preliminary premium rate indicator of 0% for FY 2013/14. As a result, the only premium increase exposure will be related to increases in salary expenditures.

FY 2013/2014 Goals & Objectives

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

♦

Objectives:

- Conduct quarterly safety walk-throughs of four Town/School buildings.
- Conduct in-depth health insurance claims review as part of the Safety and Wellness Committee guest speaker series.

Goal: Maintain accurate records for safety related matters.

Objectives:

- Track Town-wide safety training and other training in an electronic database.
- Complete 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

Workers' Compensation Insurance	FY 11/12 Actual	FY 12/13 Projected	FY 13/14 Proposed
Workers Compensation Claims			
Claims/Occurrences filed	14	19	20
Lost work days from OSHA 300 recordable cases			
Safety Walk-Throughs of Town Facilities Conducted	3	4	4

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

	FY 11/12 Actual	FY 12/13 Budget	FY 12/13 Estimated	FY 13/14 Projected
Revenues:				
CIRMA Equity Distribution	\$ 23,632	\$ -	\$ 26,684	\$ -
Board of Education	123,500	143,500	150,130	165,000
Town of Mansfield	296,500	298,000	298,000	315,000
Total Revenues	<u>443,632</u>	<u>441,500</u>	<u>474,814</u>	<u>480,000</u>
Expenditures:				
Board of Education *	156,333	150,600	202,688	165,000
Town of Mansfield	292,697	303,210	313,572	315,000
Total Expenditures	<u>449,030</u>	<u>453,810</u>	<u>516,260</u>	<u>480,000</u>
Excess/(Deficiency)	(5,398)	(12,310)	(41,446)	
Fund Balance, July 1	<u>56,691</u>	<u>51,293</u>	<u>51,293</u>	<u>9,847</u>
Fund Balance, June 30	<u>\$ 51,293</u>	<u>\$ 38,983</u>	<u>\$ 9,847</u>	<u>\$ 9,847</u>

* Reflects an audit adjustment for FY 11/12 of \$27,224

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MANAGEMENT SERVICES FUND

MANAGEMENT SERVICES FUND (MSF) – 833 FUND

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

FY 2012/2013 Accomplishments

- Adapted infrastructure to meet the increased use among our citizens for Wi-Fi access in public spaces. Completed programming access points at the Public Library, Town Hall, Community Center, Schools, and the Senior and Wellness Centers to more reliably accept connections from newer mobile tablet and handheld operating systems. This process involved adjustment of radio coverage and implementation of transaction protocols that support a wide range of public equipment. Citizens and staff make regular and robust use of our Wi-Fi network.
- Collaborated with the Town Clerk's Office to replace the Town Clerk software. The old system was Alpha based and incompatible with current technologies. The initial phase included researching options, writing a RFP, and conducting a competitive selection process. We are now in the implementation phase, which requires careful data conversion, hardware and software installation, and staff and public training. The project will be completed by the end of the fiscal year. This initiative will enhance public access onsite and over the Internet, allow us to comply with record retention requirements, and provide productivity gains. ♦
- Responded successfully to Storm Sandy. The Department assessed equipment immediately following the storm and quickly supported storm recovery efforts. IT staff directly assisted citizens by providing Wi-Fi internet access, charging stations, and public access computers. The Department was active in the efforts to communicate with citizens using the website and automated emails and phone calls.
- Teamed with Revenue Collection staff and the Town's Recycling Coordinator to implement and refine the trash collection and billing database. This project involved converting from the Alpha to a Windows based system. The new interface is more efficient and meets Mansfield's requirements. ♦
- Completed deployment of a new and reliable search engine for the Town and school websites. This was completed in a cost-effective manner by using in-house labor and open-standards software. The new search box on the website works effectively at presenting users with their requested search information. ♦
- Worked with library staff to launch the new Mansfield Public Library website. The website features a complete redesign that facilitates public access and incorporates modern offerings. The site is hosted on a Town server using open source software (Word Press). ♦
- Participated in the State Electronics Challenge in collaboration with the Town's Recycling Coordinator. IT staff factored the EPEAT environmental rating into equipment selection and committed to responsible use and disposal of equipment. Additionally, staff maintained servers on virtual and cloud based platforms that limited electricity and reduced the need for replacement hardware. 10% of computers are thin clients to reduce bulky waste. ♦
- Responded to computer and telephone needs across all municipal and school buildings. Supported 1,821 informational webpages and 41 QNotify email subscription lists. ♦

FY 2013/2014 Trends & Key Issues

Technology requirements make it increasingly clear that the Alpha VMS system will need to be decommissioned as the Alpha is no longer compatible with current technologies and spare parts are increasingly unavailable as issues arise. Second, residents use an increasing range of technologies to communicate and seek information resources. As a result, staff needs to further develop use of these tools to reach out to and share information with citizens. Finally, infrastructure needs will be addressed while leveraging emerging technologies to contain costs.

FY 2013/2014 Goals & Objectives

Goal: Discontinue use of the Alpha system to ensure efficient, compatible, and reliable databases. ♦

Objectives:

- Replace the CAMA system with a Windows based solution that meets current requirements and effectively provides services to citizens and staff.
- Decommission the Alpha server by carefully archiving data records and disposing of its physical components in an environmentally appropriate manner.

Goal: Support access to public information and communications with residents through the effective use of technology. ♦

Objectives:

- Make effective use of modern and free social media such as Twitter across our organization to regularly communicate with the Mansfield community.
- Explore potential use of a Reverse 911 system to alert the public.
- Address telecommunications requirements in buildings with older telephone systems.
- Collaborate with other Town departments to move forward on permitting process software.

Goal: Complete necessary infrastructure projects while containing costs. ♦

Objectives:

- Complete the CIP project to establish fiber connections with the fire stations.
- Address school infrastructure maintenance requirements in accordance with future decisions about the school building project.
- Leverage virtual and cloud based computing on servers and thin client computers to contain costs, limit consumption of electricity, and reduce bulk waste.

♦ 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 Services Fund – Information Technology

	FY 11/12 Actual	FY 12/13 Projected	FY 13/14 Proposed
Community Engagement			
Town facilities with free Wi-Fi	10	10	11
Terminals with computer access available to the public (excluding schools)	28	30	30
Public meetings video-recorded and televised on the Government Access Channel and the Town's official website.	45*	44	44
Percentage of systems using thin client computing	7%	10%	10%
Systems still dependent on the Alpha System	4	2	1
IT Support Requests			
Support tickets received	1,088	1,100	1,150
Support tickets completed	1,057	1,075	1,120
Percentage of support tickets completed within five business days of receipt of ticket	87%	85%	85%
Positions:			
Information Specialist II	2.00	2.00	2.00
Information Specialist I	1.00	1.00	1.00
Systems Librarian			.36
Total Full Time Equivalents	3.00	3.00	3.36

*Starting in May 2012, meetings were televised on both Cable Channel 13 and the Town website. Previously the video was on Channel 13 and the audio-only was on the website.

Management Services Fund
Estimated Balance Sheet
June 30, 2013 and June 30, 2014
(With comparative totals for June 30, 2012)

	June 30,		
	2012	2013	2014
<u>ASSETS</u>			
Current Assets:			
Cash and Cash Equivalents	\$ 682,297	\$ 739,499	\$ 844,536
Due from Other Funds	47,686		
Accounts Receivable	58,350		
Inventory	10,908	8,000	8,000
Total Current Assets	799,241	747,499	852,536
Fixed Assets:			
Construction in Progress			
Land	145,649	145,649	145,649
Buildings	226,679	226,679	226,679
Office Equipment	1,966,087	2,187,087	2,350,087
Construction in Progress		-	-
Accum. Depreciation	(1,037,073)	(1,223,673)	(1,410,273)
Net Fixed Assets	1,301,342	1,335,742	1,312,142
Total Assets	\$ 2,100,583	\$ 2,083,241	\$ 2,164,678
<u>LIABILITIES AND EQUITY</u>			
Liabilities:			
Accounts Payable	\$ 51,085	\$ -	\$ -
Lease Purchase Payable	75,288		
Due to Internal Service Fund	3,826		
Total Liabilities	130,199	-	-
Equity:			
Contributed Capital	146,000	146,000	146,000
Retained Earnings	1,824,384	1,937,241	2,018,678
Total Equity	1,970,384	2,083,241	2,164,678
Total Liabilities and Equity	\$ 2,100,583	\$ 2,083,241	\$ 2,164,678

Management Services Fund
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2013/14

	FY 12/13 Budget	FY 12/13 Estimated	FY 13/14 Proposed
Revenues:			
Mansfield Board of Education	\$ 109,440	\$ 109,440	\$ 112,720
Region 19	103,950	100,950	107,070
Town of Mansfield	10,820	10,820	18,880
Communication Service Fees	221,490	222,769	222,750
Copier Service Fees	226,240	225,000	225,000
Energy Service Fees	2,019,710	1,984,710	1,994,200
Rent	74,260	72,450	72,450
Rent - Telecom Tower	120,000	145,000	145,000
Sale of Supplies	35,000	38,000	38,000
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		1,400	
Postal Charges	88,290	87,140	87,140
Universal Services Fund	33,340		28,340
Total Revenues	<u>3,240,540</u>	<u>3,195,679</u>	<u>3,249,550</u>
Expenditures:			
Salaries & Benefits	419,550	402,952	438,519
Training	8,550	3,900	8,950
Repairs & Maintenance	28,350	36,050	35,550
Professional & Technical	40,870	39,180	40,870
System Support	126,820	115,627	121,420
Copier Maintenance Fees	91,000	85,599	90,000
Communications	165,780	175,551	182,404
Supplies and Software Licensing	26,800	17,266	26,800
Equipment	158,000	222,447	163,000
Postage	73,000	73,000	73,000
Energy	1,909,000	1,864,500	1,909,000
Equipment Rental/Cost of Sales	48,660	81,150	55,000
Total Expenditures	<u>3,096,380</u>	<u>3,117,222</u>	<u>3,144,513</u>
Add: Depreciation	198,080	186,600	186,600
Less: Equipment Capitalized	<u>(133,500)</u>	<u>(221,000)</u>	<u>(163,000)</u>
Operating Expenditures	3,160,960	3,082,822	3,168,113
Net Income (Loss)	79,580	112,857	81,437
Total Equity & Contributed Capital, July 1	<u>1,970,384</u>	<u>1,970,384</u>	<u>2,083,241</u>
Total Equity & Contributed Capital, June 30	<u>\$ 2,049,964</u>	<u>\$ 2,083,241</u>	<u>\$ 2,164,678</u>

Management Services Fund
Estimated Statement of Cash Flows
June 30, 2013 and June 30, 2014
 (With comparative totals for June 30, 2012)

	June 30,		
	2012	2013	2014
Cash from Operating Activities:			
Operating income	\$ 453,262	\$ 112,857	\$ 81,437
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation Expense	119,134	186,600	186,600
(Increase) decrease in:			
Other Receivables	(16,131)	106,036	
Inventory	(7,284)	2,908	
Increase (decrease) in:			
Accounts payable	(64,201)	(130,199)	
Due to other funds	(737)		
Net Cash Provided by Operating Activities	484,043	278,202	268,037
Cash Flows Used In Capital and Related Financing Activities:			
Disposal of fixed assets			
Purchase of fixed assets	(53,170)	(221,000)	(163,000)
Net Increase (Decrease) in Cash and Cash Equivalents	430,873	57,202	105,037
Cash and Cash Equivalents, July 1	251,424	682,297	739,499
Cash and Cash Equivalents, June 30	\$ 682,297	\$ 739,499	\$ 844,536

**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, 2012

	Equity Percent.	Equity In Investments	Equity In Cash Equiv.	Total Equity
Cemetery Fund	65.1%	\$ 439,676.12	\$ 11,198.60	\$ 450,874.73
School Non-Expendable Trust Fund	0.1%	621.83	15.84	637.67
Compensated Absences Fund	34.9%	235,606.92	6,000.94	241,607.86
Total Equity by Fund	100.0%	\$ 675,904.88	\$ 17,215.38	\$ 693,120.26

<u>Investments</u>	<u>Market</u>	
<u>Stock Funds:</u>		
Fidelity - Select Utilities Growth	\$	54,699.18
BofA US Lrg Cap - Growth & Value/Restruct.		8,860.14
BofA Int'l Develop-Marsico/Acorn/Value		2,191.35
BofA Emerging Markets Fund		2,768.02
BofA US Mid Cap Value & Acorn		3,157.10
BofA US Small Cap - Growth & Value Fund		1,989.62
Sub-Total Stock Funds		<u>73,665.41</u>
<u>Bond Funds:</u>		
Wells Fargo Advantage -Income Plus		70,913.09
T. Rowe Price - U. S. Treasury Long-Term		86,104.23
People's Securities, Inc. - U.S. Treasury Notes		66,954.00
BofA Global High Yield - Income Opportunities		4,354.90
BofA International Dev. Bonds		467.48
BofA Investment Grade Taxable - Bond Fund		15,912.17
Vanguard - GNMA Fund		354,918.12
Sub-Total Bond Funds		<u>599,623.99</u>
<u>Public Real Estate Investment Trust</u>		
BofA Real Estate Equity Fund		<u>444.40</u>
<u>Commodities</u>		
BofA PIMCO Real Return Strategy Fund		<u>2,171.08</u>
<u>Cash Equivalents:</u>		
BofA Money Market Reserves		<u>17,215.38</u>
Total Investments		<u>\$ 693,120.26</u>
<u>Allocation</u>	<u>Amount</u>	<u>Percent.</u>
Stocks	\$ 73,665.41	10.63%
Bonds	599,623.99	86.51%
Public Real Estate Investment Trust	444.40	0.06%
Commodities	2,171.08	0.31%
Cash Equivalents	17,215.38	2.48%
Total Investments	<u>\$ 693,120.26</u>	<u>100.00%</u>

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

	FY 11/12 Actual	FY 12/13 Estimated	FY 13/14 Proposed
Revenues:			
Sales of Plots	\$ 6,000	\$ 1,500	\$ 2,400
Interest/Dividend Income	16,403	19,100	15,000
Increase(Decrease) in Market Value Contributions	16,962	12,000	14,000
Total Revenues	39,365	32,600	31,400
Expenditures:			
Salaries - Part-Time	6,210	6,200	6,200
Cemetery Maintenance	22,630	28,000	20,000
Outdoor Maintenance (Mowing)	17,980	15,500	16,000
Other Purchased Services	7,535		
Total Expenditures	54,355	49,700	42,200
Net Income/ (Loss)	(14,990)	(17,100)	(10,800)
Fund Balance, July 1	322,251	307,261	290,161
Fund Balance, June 30	<u>\$ 307,261</u>	<u>\$ 290,161</u>	<u>\$ 279,361</u>
Details of Fund Balance:			
Reserved for Non-expendable	\$ 1,200	\$ 1,200	\$ 1,200
Reserved for Perpetual Care	306,061	288,961	278,161
Unassigned			
Total Fund Balance	<u>\$ 307,261</u>	<u>\$ 290,161</u>	<u>\$ 279,361</u>

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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 2012/2013 Accomplishments

- Successfully partnered with the state Department of Public Health on a chronic disease proposal to the CDC. The Health District's award is \$419,000 over five years.
- Expanded the employee wellness program "Be Well" to other municipal agencies.
- Continued administration of Mansfield employee wellness program "Be Well."

FY 2013/2014 Trends & Key Issues

It is anticipated that additional funding in chronic disease prevention will continue into FY 2012/13. The focus of this funding will be to build local capacity and complete a community health needs assessment. The Health District has engaged in a strategic planning process to develop a long-term strategic plan. The purpose of this process is to establish long-term goals and objectives for the Health District. The Strategic Plan should be finalized winter 2013.

Eastern Highlands Health District
Estimated Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2013/14

	<u>FY 10/11</u>	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 12/13</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Estimated</u>	<u>Adopted</u>
Revenues:						
Member Town Contributions	\$ 360,946	\$ 365,537	\$ 371,620	\$ 371,620	\$ 371,620	\$ 377,560
State Grant-in-Aid	148,015	149,943	152,440	152,440	152,440	151,850
Services Fees	174,246	184,854	172,900	172,900	180,900	180,900
Other State Grants						
Preventive Health Grant						
Total Revenues	<u>683,207</u>	<u>700,334</u>	<u>696,960</u>	<u>696,960</u>	<u>704,960</u>	<u>710,310</u>
Expenditures:						
Salaries & Benefits	589,842	553,010	632,345	632,345	619,100	640,270
Insurance	14,376	15,336	15,800	15,800	15,400	15,800
Professional & Tech. Services	33,859	35,211	40,280	40,280	40,280	43,200
Purch Services & Supplies	18,880	19,344	22,500	22,500	22,500	22,500
Equipment	924	440	1,450	1,450	1,450	1,450
Total Expenditures	<u>657,880</u>	<u>623,341</u>	<u>712,375</u>	<u>712,375</u>	<u>698,730</u>	<u>723,220</u>
Other Financing Uses:						
Contingency		-				
Operating Transfers Out	<u>3,000</u>	<u>3,000</u>	<u>2,000</u>	<u>82,000</u>	<u>82,000</u>	<u>2,000</u>
Total Expenditures and Operating Transfers Out	<u>660,880</u>	<u>626,341</u>	<u>714,375</u>	<u>794,375</u>	<u>780,730</u>	<u>725,220</u>
Excess/(Deficiency) of Revenues over Expenditures	22,327	73,993	(17,415)	(97,415)	(75,770)	(14,910)
Fund Balance, July 1	<u>288,279</u>	<u>310,606</u>	<u>384,599</u>	<u>384,599</u>	<u>384,599</u>	<u>308,829</u>
Fund Balance, June 30	<u>\$ 310,606</u>	<u>\$ 384,599</u>	<u>\$ 367,184</u>	<u>\$ 287,184</u>	<u>\$ 308,829</u>	<u>\$ 293,919</u>

**MANSFIELD DOWNTOWN
PARTNERSHIP**

MANSFIELD DOWNTOWN PARTNERSHIP

The Mansfield Downtown Partnership is an independent, non-profit organization with the mission to foster the continued development and management of Storrs Center – a vibrant and economically successful mixed-use downtown in the heart of our community. The Partnership will also actively assist with the future community and economic development of Four Corners, King Hill Road, and other areas identified by the Town of Mansfield and the University of Connecticut. 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 Communications and Special Projects Manager who staff the organization.

FY 2012/2013 Accomplishments

- Phase 1A (including 1 Dog Lane, 9 Dog Lane and 11 Dog Lane) of Storrs Center, which includes 127 fully leased apartments, 28,000 square feet of commercial space, and a 660 space municipal parking garage, opened in August 2012. ♦
- Seventeen relocated and new businesses are open in Phase 1A with only one space to be leased. ♦
- Storrs Center Special Design District zoning regulations revised to allow for 31,000 square foot sustainable grocery store and 5,000 square foot commercial building. ♦
- Majority of streetscape improvements on Storrs Road and Dog Lane completed with final work to be done by June 2013.
- Developed Downtown District Public Spaces and Green Infrastructure Plan to identify and promote the public spaces in downtown Mansfield. ♦

FY 2013/2014 Trends & Key Issues

With the opening of Storrs Center, as well as the continued planning and construction of future phases, the Partnership began a strategic planning process in 2012. The outcome of that process will have an impact on the Partnership's downtown management and planning role in the next few years.

FY 2013/2014 Goals & Objectives

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

Objectives:

- Open Phase 1B (1 Royce Circle) in late summer 2012 with fully leased apartments and commercial space.
- Complete construction of Wilbur Cross Way.
- Complete construction and open Nash-Zimmer Transportation Center.
- Complete construction of Town Square.
- Open grocery store.
- Complete construction of Phase 1C.
- 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 10th annual *Festival on the Green* and 4th annual Celebrate Mansfield Weekend.
- Implement Downtown District Public Spaces and Green Infrastructure Plan.
- Plan cultural, arts, and recreational events for the new Town Square and other Storrs Center public spaces.
- 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.

Mansfield Downtown Partnership
Estimated Revenues, Expenditures and Changes in Fund Balance

	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Revenues:						
Intergovernmental:						
Mansfield General Fund	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
UConn	125,000	125,000	125,000	125,000	125,000	125,000
Leyland Share - Reloc.	10,000					
Membership Fees	16,983	16,778	15,000	15,000	15,000	15,000
Total Revenues	276,983	266,778	265,000	265,000	265,000	265,000
Operating Expenditures:						
Salaries and Benefits	147,126	170,810	178,264	178,264	178,173	186,860
Professional & Technical	71,561	61,608	61,700	71,700	82,500	55,700
Office Rental	15,040	8,000	7,810	7,810	7,810	7,970
Insurance	1,715	1,747	2,205	2,205	2,158	3,100
Purchased Services	6,612	9,641	7,000	7,000	7,000	13,000
Supplies & Services	3,000	1,276	900	900	910	1,900
Contingency			25,000	15,000	25,000	25,000
Total Operating Expend.	245,054	253,082	282,879	282,879	303,551	293,530
Operating Income/(Loss)	31,929	13,696	(17,879)	(17,879)	(38,551)	(28,530)
Fund Balance, July 1	257,649	289,578	303,274	303,274	303,274	264,723
Fund Balance, End of Period	\$ 289,578	\$ 303,274	\$ 285,395	\$ 285,395	\$ 264,723	\$ 236,193

	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Contribution Recap:						
Mansfield	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
UCONN	125,000	125,000	125,000	125,000	125,000	125,000
Total Contributions	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

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SUPPLEMENTARY

DATA

Town of Mansfield
General Fund
Revenue and Expenditure
Budget Forecast

	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18
REVENUES AND TRANSFERS:							
Property Taxes	\$ 25,542,349	\$ 26,152,170	\$ 27,337,600	\$ 28,180,643	\$ 29,539,124	\$ 31,221,250	\$ 32,406,584
Tax Related Items	364,113	485,000	485,000	489,850	494,749	499,696	504,693
Licenses and Permits	413,783	451,590	444,590	449,036	453,526	458,062	462,642
Federal Support - Government	87,429	5,320	3,470	3,505	3,540	3,575	3,611
State Support - Education	10,181,934	10,256,920	17,199,410	17,371,404	17,545,118	17,720,569	17,897,775
State Support - Government	7,237,110	7,380,120	394,020	397,960	401,940	405,959	410,019
Local Support - Government							
Charge for Services	400,035	393,800	361,190	364,802	368,450	372,134	375,856
Fines and Forfeitures	35,556	28,630	44,770	45,218	45,670	46,127	46,588
Miscellaneous	102,513	94,990	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	44,367,322	45,251,040	46,367,540	47,400,857	48,951,515	50,827,741	52,209,114
EXPENDITURES AND TRANSFERS:							
General Government	2,357,701	2,465,070	2,490,285	2,564,994	2,641,943	2,721,202	2,802,838
Public Safety	3,145,543	3,055,460	3,372,660	3,573,840	3,681,055	3,791,487	3,905,231
Public Works	1,877,271	2,083,910	2,092,535	2,155,311	2,219,970	2,286,569	2,355,167
Community Services	1,609,411	1,675,370	1,694,400	1,745,232	1,797,589	1,851,517	1,907,062
Community Development	514,071	521,000	536,140	552,224	568,791	585,855	603,430
Education (K-8)	20,584,915	20,588,160	20,941,020	21,569,251	22,216,328	22,882,818	23,569,303
Education (9-12)	9,729,229	9,503,550	10,005,760	10,027,260	10,329,130	10,985,960	11,269,080
Town-Wide Expenditures	2,320,278	2,655,210	2,586,190	2,663,776	2,743,689	2,826,000	2,910,780
Transfers to Other Funds	1,957,660	2,489,310	2,334,550	2,133,970	2,238,020	2,281,334	2,271,224
Total Expenditures and Transfers	44,096,079	45,037,040	46,053,540	46,985,857	48,436,515	50,212,741	51,594,114
RESULTS OF OPERATIONS	271,243	214,000	314,000	415,000	515,000	615,000	615,000
FUND BALANCE - BEGINNING	2,070,077	2,341,320	2,555,320	2,869,320	3,284,320	3,799,320	4,414,320
FUND BALANCE - ENDING	\$ 2,341,320	\$ 2,555,320	\$ 2,869,320	\$ 3,284,320	\$ 3,799,320	\$ 4,414,320	\$ 5,029,320
SUPPLEMENTAL INFORMATION:							
Mill Rate	26.68	27.16	27.85	28.01	28.99	30.27	31.12
Mill Rate Change	0.97	0.48	0.69	0.16	0.98	1.28	0.86
Percentage Increase (Decrease)	3.77%	1.79%	2.54%	0.59%	3.50%	4.40%	2.84%
Grand List	973,722,578	981,143,853	1,000,150,922	1,010,152,431	1,020,253,956	1,030,456,495	1,040,761,060

Town of Mansfield
General Fund
Revenue and Expenditure
Budget Forecast

	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18
Taxes-Median Assessed Value	4,520	4,600	4,717	4,745	4,911	5,127	5,272
Increase	164	81	117	28	166	216	146
Current Year Taxes	25,542,349	26,152,170	27,337,600	27,765,643	29,024,124	30,606,250	31,791,584
Elderly Programs	34,300	34,300	34,300	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	440,000	458,200	477,660	493,161	516,935	546,372	567,115
Tax Levy	26,016,649	26,644,670	27,849,560	28,293,104	29,575,358	31,186,922	32,392,999
Percent Uncollected	1.69%	1.72%	1.72%	1.74%	1.75%	1.75%	1.75%
Increase in Tax Levy							
Dollars	1,100,994	628,021	1,204,890	443,544	1,282,255	1,611,564	1,206,077
Percentage	4.42%	2.41%	4.52%	1.59%	4.53%	5.45%	3.87%

- 278 - ASSUMPTIONS:

- 1 Tax Related Items are projected to remain flat for 2013/14 and increase an average of 1% per year after 2013/14
- 2 State and Other Revenues reflect the Governor's proposed budget for 2013/14 and increase 1% thereafter
- 3 Expenditures for Education (Grades K-8) are projected to increase 3% annually after FY 2013/14.
- 4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget and five year forecast
Region 19 assumptions:
The annual operating budget projections are projected to increase 3% after 2013/14
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 2013/14
- 5 The Taxable Grand List for FY 13/14 reflects Storrs Center construction to date offset by the tax abatement. It is projected to increase 1.0% annually after 2013/14.
- 6 Expenditures for Town are projected to increase 3% after FY 2013/14
- 7 Reserve for Uncollected taxes is 1.75% of the total levy.
- 8 Public Safety - add \$100,000 in 14/15 for police services per the police study recommendation.

9 Transfers to Other Funds:	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 19/20
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	389,160	446,700	455,700	469,350	483,400	497,860	512,750
Debt Service - Current	825,000	825,000	675,000	350,000	300,000	300,000	275,000
Capital Projects	561,000	1,014,210	1,007,550	1,107,550	1,247,550	1,272,550	1,272,550
Medical Pension Trust Fund	52,500	73,400	73,400	77,070	77,070	80,924	80,924
	1,957,660	2,489,310	2,341,650	2,133,970	2,238,020	2,281,334	2,271,224

- 10 Median Assessed Value 10/1/12 \$ 169,400
- 11 Reminder -- next revaluation is 10/1/14 -- affects grand list for 2015/16

REGIONAL SCHOOL DISTRICT #19
FIVE YEAR BUDGET FORECAST

Agency	Actual 2011/2012	Adopted 2012/13	Proposed 2013/2014	Projected 2014/2015	Projected 2015/2016	Projected 2016/2017	Projected 2017/18
Operating Budget	18,014,926	18,436,620	18,815,850	19,315,795	19,886,273	20,479,016	21,084,560
Proforma Debt Service	725,000	900,000	900,000	900,000	850,000	750,000	500,000
Lease Purchase	200,000	200,000	200,000	225,000	225,000	225,000	400,000
Adopted Budgets	18,939,926	19,536,620	19,915,850	20,440,795	20,961,273	21,454,016	21,984,560
Annual Percent Increase (Decrease)	1.43%	3.15%	1.94%	2.64%	2.55%	2.35%	2.47%
Revenue Source							
Tax Levy	17,729,016	17,725,000	17,725,000	17,938,838	18,416,687	18,865,948	19,352,141
Ashford	3,654,318	3,718,083 1.74%	3,611,262 -2.87%	3,609,102 -0.06%	3,658,232 1.36%	3,661,988 0.10%	3,756,361 2.58%
Mansfield	9,729,229	9,503,549 -2.32%	10,005,514 5.28%	10,027,259 0.22%	10,329,125 3.01%	10,985,964 6.36%	11,269,082 2.58%
Wilmington	4,341,454	4,503,368 3.73%	4,108,224 -8.77%	4,302,477 4.73%	4,429,330 2.95%	4,217,997 -4.77%	4,326,698 2.58%
Total Tax Levy	17,725,001	17,725,000	17,725,000	17,938,838	18,416,687	18,865,948	19,352,141
State & Other Revenue:							
Transportation Grant	159,833	157,400	-	-	-	-	-
Agriculture Education Grant	158,005	155,250	208,000	208,000	208,000	208,000	208,000
Agriculture Education Tuition	331,998	623,380	663,340	676,607	690,139	703,942	718,021
Columbia Tuition	397,250	713,090	1,157,010	1,454,850	1,483,947	1,513,626	1,543,898
Special Education Tuition	160,974	160,000	160,000	160,000	160,000	160,000	160,000
Interest Income	2,850	2,500	2,500	2,500	2,500	2,500	2,500
Total State & Other Revenue:	1,210,910	1,811,620	2,190,850	2,501,957	2,544,586	2,588,068	2,632,419
Fund Balance							
Total Revenue	18,935,911	19,536,620	19,915,850	20,440,795	20,961,273	21,454,016	21,984,560
Annual Percent Increase (Decrease)	1.41%	3.17%	1.94%	2.64%	2.55%	2.35%	2.47%
Member Town Projected Enrollment							
	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	2017-2018 10/1/2016
Ashford	234 21.12%	232 20.98%	218 20.37%	203 20.12%	204 19.86%	191 19.41%	191 19.41%
Mansfield	623 55.99%	593 53.62%	604 56.45%	564 55.90%	576 56.09%	573 58.23%	573 58.23%
Wilmington	278 22.89%	281 25.41%	248 23.18%	242 23.98%	247 24.05%	220 22.36%	220 22.36%
Total Enrollment	1,135	1,106	1,070	1,009	1,027	984	984
Ashford	(6) -2.50%	(2) -0.85%	(14) -6.03%	(15) -6.88%	1 0.49%	(13) -6.37%	-
Mansfield	(12) -1.89%	(30) -4.82%	11 1.85%	(40) -6.62%	12 2.13%	(3) -0.52%	-
Wilmington	18 6.92%	3 1.08%	(33) -11.74%	(6) -2.42%	5 2.07%	(27) -10.93%	-
Enrollment Increase (Decrease)	-	(29)	(36)	(61)	18	(43)	-

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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
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
2012	25,991,047	33,900,538	75,122	4,190,596	-	79,529	218,556	64,455,388

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
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
2012	2,352,021	3,378,176	2,094,351	3,906,060	654,674	2,372,776	34,718,647	14,690,759	876,998	65,044,462

TOWN OF MANSFIELD, CONNECTICUTTAX 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
2003	27.50	15,406,331	15,204,716	98.69%	201,519	15,406,235	100.00%	96
2004	29.94	17,344,645	17,140,287	98.82%	203,935	17,344,222	100.00%	423
2005	30.93	18,247,401	18,039,519	98.86%	206,285	18,245,804	99.99%	1,597
2006	22.01	19,114,788	18,918,129	98.97%	194,803	19,112,932	99.99%	1,856
2007	22.88	20,320,151	20,062,383	98.73%	250,663	20,313,046	99.97%	7,105
2008	23.87	21,723,018	21,440,099	98.70%	262,319	21,702,418	99.91%	20,600
2009	25.42	23,312,255	22,991,472	98.62%	281,393	23,272,865	99.83%	39,390
2010	25.71	23,871,265	23,519,555	98.53%	286,261	23,805,816	99.73%	65,449
2011	25.71	24,854,945	24,661,568	99.22%	64,776	24,726,344	99.48%	128,601
2012	26.68	26,035,701	25,624,839	98.42%		25,624,839	98.42%	410,862

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		ALL LAND	PERSONAL PROPERTY	MOTOR VEHICLE **	PERCENT	GROSS TAXABLE GRAND LIST	LESS EXEMPTIONS	NET TAXABLE GRAND LIST	TOTAL DIRECT RATE		
			REAL PROPERTY	PERCENT										
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
2010	735,749,080	75%	12,982,260	13%	7,228,620	1%	35,730,116	4%	77,916,804	7%	980,446,880	6,007,704	974,439,176	25.71

* Total after changes by Board of Tax Review.

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

TOWN OF MANSFIELD, CONNECTICUT

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

AS OF OCTOBER 1	REAL ESTATE ASSESSED VALUATION	REAL ESTATE ESTIMATED TRUE VALUE	MOTOR VEHICLES ASSESSED VALUATION	PERSONAL PROPERTY ASSESSED VALUATION	TOTAL MOTOR VEHICLES AND PERSONAL PROPERTY ASSESSED VALUATION	TOTAL MOTOR VEHICLES AND PERSONAL PROPERTY ESTIMATED TRUE VALUE	TOTAL GROSS ASSESSED VALUATION	TOTAL EXEMPTIONS	TOTAL NET ASSESSED GRAND LIST *	TOTAL ESTIMATED TRUE VALUE	RATIO ASSESSED VALUE TO TRUE VALUE TOTAL **
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%
2010	872,799,960	1,298,809,464	71,916,804	35,730,116	107,646,920	153,781,314	980,446,880	6,007,704	974,439,176	1,443,630,905	67.5%

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

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

TOWN OF MANSFIELD, CONNECTICUT

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

TAXPAYER	NATURE OF BUSINESS	GRAND LIST YEAR					
		2010			2001		
		ASSESSED VALUE	RANK	% OF TAXABLE GRAND LIST (1)	ASSESSED VALUE	RANK	% OF TAXABLE GRAND LIST (1)
Connecticut Light & Power Co.	Public Utility	\$ 13,641,860	1	1.40%	\$ 8,094,970	1	1.50%
RRE VIP, LLC	Apartments	10,788,820	2	1.11%	4,862,370	2	0.90%
Mansfield-Eastbrook Dev Corp LLC	Eastbrook Mall	9,242,310	3	0.95%	4,039,980	3	0.70%
Celeron Square Associates	Apartments	8,656,270	4	0.89%	3,645,880	5	0.70%
ING Students No 8, LLC	Apartments	7,509,180	5	0.77%			
Colonial BT, LLC*	Apartments	5,390,000	6	0.55%			
Glen Ridge Cooperative Inc.	Housing Co-Op	5,306,770	7	0.54%	2,979,900	6	0.50%
New Samaritan Corp**	Nursing Home	5,018,020	8	0.51%	3,932,950	4	0.70%
Carriage Polo Run LLC	Apartments	4,895,240	9	0.50%	2,453,990	9	0.40%
Hayes-Kaufman Mansfield Assoc.***	Shopping Plaza	4,655,000	10	0.48%	2,601,590	8	0.50%
University of CT Cooperative Corporation	UConn Co-op				2,781,630	7	0.50%
Nahan Hale Inn	Inn/Restaurant				2,178,720	10	0.40%
TOTAL		<u>\$ 75,103,470.00</u>		<u>7.70%</u>	<u>\$ 37,571,980</u>		<u>6.80%</u>

Source: Town Assessor Department.

(1) Based on a Net Taxable Grand List for October 1, 2010 and October 1, 2001 of \$974,439,176 and \$555,647,065, respectively after Board of Tax Review

TABLE 9

TOWN OF MANSFIELD, CONNECTICUT

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

YEAR ENDED JUNE 30	GENERAL OBLIGATION BONDS	PERCENTAGE OF ACTUAL TAXABLE VALUE OF PROPERTY	PERCENTAGE OF PERSONAL INCOME	PER CAPITA
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
2012	3,445,000	0.24%	N/A	130

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

N/A- Information is not available.

TOWN OF MANSFIELD, CONNECTICUT

COMPUTATION OF DIRECT AND OVERLAPPING INDEBTEDNESS
 JUNE 30, 2012
 (UNAUDITED)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to Mansfield</u>	<u>Mansfield Share of Debt</u>
Town of Mansfield	\$ 3,445,000	100.00%	\$ 3,445,000
Regional School District No. 19	5,151,414 *	53.90%	** <u>2,776,612</u>
Net Direct and Overlapping Indebtedness			\$ <u><u>6,221,612</u></u>

* Debt is net of school grants receivable of \$7,175,586.

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

TOWN OF MANSFIELD, CONNECTICUT

SCHEDULE OF DEBT LIMITATION
 JUNE 30, 2012
 (UNAUDITED)

Total Tax Collections (including interest and lien fees) for the year ended June 30, 2012	\$ 25,878,141
Reimbursement for Revenue Loss: Tax relief for elderly freeze	<u>2,000</u>
Base for Debt Limitation Computation	<u>\$ 25,880,141</u>

	<u>General Purpose</u>	<u>Schools</u>	<u>Sewers</u>	<u>Urban Renewal</u>	<u>Pension Deficit</u>
Debt Limitation:					
2 1/4 times base	\$ 58,230,317	\$	\$	\$	\$
4 1/2 times base		116,460,635			
3 3/4 times base			97,050,529		
3 1/4 times base				84,110,458	
3 times base					<u>77,640,423</u>
Total Debt Limitation	<u>58,230,317</u>	<u>116,460,635</u>	<u>97,050,529</u>	<u>84,110,458</u>	<u>77,640,423</u>
Indebtedness:					
Bonds payable	1,185,000	1,930,000	330,000		
Bonds authorized unissued	1,445,000				
Town portion of Regional School District No. 19 bonds payable - net		<u>2,776,612</u>			
Net Indebtedness (1)	<u>2,630,000</u>	<u>4,706,612</u>	<u>330,000</u>	<u>-</u>	<u>-</u>
Debt Limitation in Excess of Indebtedness	<u>\$ 55,600,317</u>	<u>\$ 111,754,023</u>	<u>\$ 96,720,529</u>	<u>\$ 84,110,458</u>	<u>\$ 77,640,423</u>

(1) The total of the above net indebtedness amounts to: \$ 7,666,612

In no event shall total indebtedness exceed seven times the base for debt limitation computation: \$ 181,160,987

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

Fiscal Year	Schools		General Purpose		Sewer Purpose		Lease Purchase		Total Debt
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
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	\$ 1,105,000	\$ 256,867	\$ 1,550,000	\$ 352,131	\$ 330,000	\$ 84,597	\$ 253,332	\$ 35,786	\$ 3,967,713

TOWN OF MANSFIELD, CONNECTICUT

LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS

<u>Year Ended June 30</u>	<u>Debt Limit</u>	<u>Net Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Total Net Debt Applicable</u>
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%
2011	181,077,596	8,144,509	172,933,087	4%
2012	181,160,987	7,666,612	173,494,375	4%

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

	CNR Fund Contribution to Capital (incl. Mgmt. Services)	General Fund Contribution to Capital	CNR and General Fund Contribution to Debt Service	Total	Current Year Levy	Percent of* Current Levy
<u>Actual:</u>						
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	1,158,534	100,000	615,000	1,873,534	19,889,070	9.4
2007/08	84,300	644,000	600,000	1,328,300	21,253,018	6.2
2008/09	372,124	85,000	490,000	947,124	22,888,695	4.1
2009/10	316,000	685,000	650,000	1,651,000	23,364,477	7.1
2010/11	312,669	387,500	910,000	1,610,169	24,461,355	6.6
2011/12	369,079	476,000	825,000	1,670,079	26,016,649	6.4
<u>Estimated:</u>						
2012/13	472,350	1,014,210	825,000	2,311,560	26,644,670	8.7
2013/14	241,310	1,007,550	675,000	1,923,860	27,849,560	6.9
2014/15	243,810	1,107,550	350,000	1,701,360	28,293,104	6.0
2015/16	321,210	1,247,550	300,000	1,868,760	29,575,358	6.3
2016/17	301,210	1,272,550	300,000	1,873,760	31,186,922	6.0
2017/18	301,210	1,272,550	300,000	1,873,760	32,332,333	5.8

Glossary of Budget Terms

There are many specialized terms used in governmental budgeting and accounting. The following is an abbreviated list of some of the more common terms one may find in reviewing Mansfield's budget.

ACCRUAL BASIS OF ACCOUNTING – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

ACTIVITY CLASSIFICATION – A grouping of expenditures on the basis of specific functions performed by an organizational unit. Examples of activities are road services, revenue collection, youth services and property assessment, etc.

APPROPRIATION – An authorization granted by a legislative body to make expenditures and incur obligations for specific purposes, and which is usually limited in amount and to the time during which it may be expended.

ASSESSMENT/ASSESSED VALUATION – A valuation set upon real estate or other property by a government as a basis for levying taxes.

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

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

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

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

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

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

CAPITAL IMPROVEMENT PROGRAM (CIP) – A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL NONRECURRING FUND (CNR FUND) – A reserve fund for future capital projects and other nonrecurring expenditures.

CASH BASIS OF ACCOUNTING – The basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

DEFICIT – (1) The excess of an entity's liabilities over its assets. (2) The excess of expenditures or expenses over revenues during a single audit account period.

DEPRECIATION – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

ENCUMBRANCE – Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

FISCAL YEAR – A twelve month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and result of its operations. The fiscal year for the Town of Mansfield begins July 1 and ends on June 30.

FUNCTION – a group of related activities aimed at accomplishing a major service or program for which a governmental unit is responsible. Examples of functions are: General Government, Public Safety, Public Works, Education.

FUND – An independent fiscal and accounting entity with a self balancing set of accounts, in which are recorded cash and/or other resources together with all related liabilities, obligations, reserves and equities. All funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations. The Town administers a total of 39 separate funds, including the General Fund, the Risk Management Fund and the Capital Projects Fund. Appropriations are legally adopted by the Annual Town Meeting for the General Fund, the CNR Fund and the Capital Fund. Those funds are described in the DESCRIPTION OF OTHER FUNDS section at the end of the Glossary.

FUND BALANCE – The excess of fund assets over its liabilities. A negative fund balance is sometimes called a deficit.

GENERAL FUND – A fund that accounts for all resources not otherwise accounted for in other funds. It is supported by tax revenues and is the largest and most important fund in the Town of Mansfield's budget.

GRAND LIST – The basis upon which the property tax levy is allocated among the property owners in a jurisdiction with taxing powers. It is the official list of taxable real property in the Town.

GRANT – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specific purposes.

INTERFUND LOANS OR TRANSFERS – Loans or transfer amounts made from one fund to another.

INTERGOVERNMENTAL REVENUE – Revenue received from other governments (State, Federal) in the form of grants, shared revenues, or payments in lieu of taxes.

INTERNAL SERVICES FUND – A fund separate from the General Fund used to account for the financing of goods and services provided by one department to other departments on a cost-reimbursement basis, e.g., the Risk Management Fund.

LEVY – The total amount of taxes imposed by a governmental unit.

LoCIP – A local capital improvement grant program administered by the state. Towns apply annually for reimbursement of up to a formula generated entitlement amount.

MILL – The amount of tax paid for each \$1,000 of assessed value. A mill is one-tenth (1/10th) of a penny or \$1.00 of tax for each \$1,000 of assessed value.

MILL RATE – The rate applied to assessed valuation to determine property taxes. The mill rate for the proposed fiscal year 2013/2014 budget is 27.85 mills. This means that \$27.85 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.

UNASSIGNED FUND BALANCE – Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e. commitments)

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