

*Town of Mansfield*  
*Council Adopted Budget for*  
*2009/2010*



*Town Meeting*

*May 12, 2009*

TOWN OF MANSFIELD, CONNECTICUT

Town Council

Elizabeth Paterson, Mayor  
Gregory Haddad, Deputy Mayor  
Bruce Clouette  
Leigh Duffy  
Helen Koehn  
Gene Nesbitt  
Christopher Paulhus  
Carl Schaefer  
Alison Whitham Blair

---

Matthew W. Hart  
Town Manager

Jeffrey H. Smith  
Director of Finance

Cheryl A. Trahan  
Controller/Treasurer

Maria Capriola  
Assistant to the Town Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Mansfield  
Connecticut**

For the Fiscal Year Beginning

**July 1, 2007**

*Charles S. Cox*

President

*Jeffrey R. Emery*

Executive Director

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# **BUDGET MESSAGE**

**TOWN OF MANSFIELD**  
**MANSFIELD TOWN COUNCIL**



ELIZABETH C. PATERSON, Mayor

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

May 12, 2009

Dear Mansfield Voters:

The Town Council has closely reviewed all aspects of the Town Manager's Proposed Fiscal Year 2009/10 Budget. The Council conducted its review over numerous budget workshops, which featured in-depth discussions regarding the appropriate level of various municipal services, including the library and fire and emergency services. During the workshops Council also reviewed the impact of various staffing reductions on municipal services, town staff wage freezes and concessions, and the question of how to deal with the loss in intergovernmental and other revenues, as well as the uncertainty of state funding.

With the loss of approximately \$1.2 million in revenues, and a modest increase of 0.5% to the Grand List, the Town Council needed to make significant reductions in the proposed budget to limit the increase in the mill rate. To accomplish this task, the Council worked cooperatively with both the Mansfield Board of Education and the Region 19 Board of Education to reduce their respective budgets. The Mansfield Board subsequently reduced its budget by an additional \$235,000, while the Region Board further lowered its budget by \$240,000 or \$136,315 for Mansfield residents. These reductions combined with various reductions in the Town budget and a proposed \$35,000 increase in revenues for fire code safety fees, reduced the proposed .91 mill rate increase to an estimated .47 mill increase. An estimated mill rate of 25.71 would be needed to fund Council's adopted budget, representing a 1.88% increase over the current year.

The budget as approved by the Council on April 20, 2009 reflects a reduction of \$159,890 or 1.26% for the Town General Fund, and a reduction of \$335,230 or 1.6% for the Mansfield Board of Education over the current year adopted budget. Mansfield's share of the Region 19 budget reflects a reduction of \$192,888 or 1.9% over the current year. Combined, the overall budget including Mansfield's share of the Region 19 budget presents a \$688,008 or 1.6% reduction from the current year.

**THE NUMBERS:**

Grand List and Estimated Changes in the Tax Warrant:

The October 2008 Grand List is \$926,094,925. This represents an increase of \$4,319,611 or 0.5 percent compared to the October 2007 Grand List of \$921,775,314.

### Non-tax Revenues

Non-tax revenues are estimated to decrease by \$1,163,790 or the equivalent of approximately 1.26 mills on the October 2008 Grand List. The major changes include a decrease of \$722,340 in state support for General Government, a \$44,160 decrease in state support for education, a \$410,380 decrease in Miscellaneous (primarily interest income) and a \$34,800 decrease for licenses and permits (primarily the result of a decrease in building permits and the conveyance tax). This estimate also includes an increase of \$35,000 in Charges for Services, mainly due to new revenue expected from fire safety code fees.

### General Government Expenditures:

General Government expenditures, exclusive of the Mansfield Board of Education, have decreased by 1.26 percent. Staffing reductions, wage freezes and concessions by Town employees account for the primary reasons for this decrease. The General Government budget contains no service improvements and actually reflects a reduction in services in the areas of Building and Housing Inspection, Human Services, Library Services, Fire Marshal and Fire and Emergency Services .

### Mansfield Board of Education Expenditures:

The Mansfield Board of Education budget has decreased by \$335,230 or by 1.6 percent from \$20,930,800 to \$20,595,570. The Board of Education budget reduction is primarily attributable to the net reduction of two certified positions and six non-certified positions offset by negotiated salary increases. An additional reduction in certified staff for \$228,176 will be primarily offset by the federal stimulus funds. Other reductions include: educational technology equipment \$90,000; reduction of one school bus \$45,000; maintenance overtime \$30,000; and special education summer school, outplacement and transportation \$102,000. An increase of \$155,560 is reflected in the cost of medical insurance.

### Region 19 Board of Education:

Region 19 Board of Education expenditures have increased by \$116,230 or by 0.6 percent from \$18,313,770 to \$18,430,000. Net expenditures to be paid by the member towns have increased by \$107,260 from \$17,366,670 to \$17,473,930. Mansfield's share for 2009/10 will actually decrease by \$192,888, a 1.9% decrease over last year - \$10,117,705 to \$9,924,817. Mansfield's proportionate share is influenced by a decreasing number of students relative to other member towns.

### Capital Fund Budget:

The proposed Capital Fund Budget of \$1,317,255 will be financed as follows: \$395,000 from state and other revenue (primarily Pequot-Mohegan grant, ambulance fees and property taxes), \$182,255 from other state & federal grants, \$150,000 from the Day Care Fund, \$15,000 from the Management Services Fund, a proposed bond issue of \$250,000 and a proposed lease purchase of \$325,000.

The major items in this year's proposed budget include \$63,000 in public safety equipment, \$204,455 for town building maintenance, \$855,500 in public works equipment and road repairs, \$155,000 for General Government initiatives, and \$39,300 for community services projects.

Capital and Nonrecurring Fund:

The proposed CNR Fund Budget is \$900,000. This includes: a transfer to the Capital Fund of \$395,000; a Transfer to the Debt Service Fund of \$150,000; a transfer to the Management Services Fund of \$150,000 for technology expenses; a transfer to the Property Tax Revaluation Fund of \$25,000; a \$50,000 subsidy for the Parks & Recreation Program; a transfer of \$80,000 for debt retirement on a fire truck and a transfer of \$50,000 to the Compensated Absence Fund.

Conclusion

In partnership with the Regional Board of Education and the Mansfield Board of Education, the Council has collectively reduced proposed Fiscal Year 2009/10 expenditures by over \$688,000. The budget presented for the Town Meeting is designed to provide quality services to our residents, while controlling expenditures to meet current economic conditions.

Sincerely,

Elizabeth C. Paterson, Mayor

*Mansfield Town Council*  
Elizabeth Paterson, Mayor  
Gregory Haddad, Deputy Mayor  
Bruce Clouette  
Leigh Duffy  
Helen Koehn  
Gene Nesbitt  
Christopher Paulhus  
Carl Schaefer  
Alison Whitham Blair

GENERAL FUND  
MAJOR COST DRIVERS - FY 2009/10

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10	Increase/ (Decrease)	% Incr/(Decr)
General Fund - Town							
Other Purch Services	\$ 855,220	\$ 965,730	\$ 961,650	\$ 989,382	\$ 1,124,440	\$ 162,790	16.93%
Trans Out-Debt Serv Fd	400,000	415,000	415,000	415,000	500,000	85,000	20.48%
Purch Property Services	86,763	71,070	71,070	96,570	95,540	24,470	34.43%
Rolling Stock Supplies	145,574	135,550	135,550	148,250	146,240	10,690	7.89%
Medical Ben.	904,074	1,064,960	1,066,400	1,071,330	1,076,190	9,790	0.92%
Energy	556,769	625,200	625,200	625,650	631,400	6,200	0.99%
Land/Rd Maint Supplies	22,380	16,850	16,850	22,600	22,600	5,750	34.12%
Repairs/Maintenance	117,697	97,700	97,700	104,952	101,750	4,050	4.15%
Equipment	15,401	20,000	20,000	18,900	21,200	1,200	6.00%
Food Service Supplies	3,413	1,950	1,950	3,100	2,900	950	48.72%
Expend Reductions	(39,320)	(1,950)	(1,950)	(1,950)	(1,360)	590	(30.26%)
Rentals	1,909	530	530	530	530	-	
Insurance	175,959	172,880	169,330	169,330	169,330	-	
Trans Out-Spec Rev Fund	967,420	464,660	464,660	464,660	464,660	-	
Trans Out-Capital Proj		25,000	25,000	25,000	25,000	-	
Trans Out-Trust Agency	50,000	50,000	50,000	50,000	50,000	-	
Building Supplies	39,264	57,900	55,900	56,150	55,850	(50)	(0.09%)
Contrib to Area Agencies	302,819	315,780	315,780	314,580	314,970	(810)	(0.26%)
Instructional Supplies	4,557	5,800	4,800	5,000	3,900	(900)	(18.75%)
Other Supplies	33,532	23,650	23,650	22,150	22,450	(1,200)	(5.07%)
Office Supplies	47,475	49,240	50,820	50,910	47,800	(3,020)	(5.94%)
Misc Benefits	121,911	144,240	140,815	135,505	137,020	(3,795)	(2.70%)
School/Library Books	117,828	129,680	121,180	96,830	107,320	(13,860)	(11.44%)
Prof & Tech Services	324,403	290,720	284,720	268,430	259,910	(24,810)	(8.71%)
Benefits	1,167,135	1,319,430	1,318,850	1,302,700	1,273,730	(45,120)	(3.42%)
Misc Expenses & Fees	90,522	141,260	316,855	91,760	133,500	(183,355)	(57.87%)
Salaries and Wages	5,900,526	6,046,810	5,897,330	5,914,180	5,702,880	(194,450)	(3.30%)
111 General Fund - Town	<u>\$ 12,413,231</u>	<u>\$ 12,649,640</u>	<u>\$ 12,649,640</u>	<u>\$ 12,461,499</u>	<u>\$ 12,489,750</u>	<u>\$ (159,890)</u>	

# **ISSUE PAPERS**

## Issue Paper – Strategic Planning

Mansfield recently underwent a community visioning process as part of a Town Council strategic planning initiative. Nearly 70 people participated in two visioning weekends during winter 2007/2008. Another 200+ stakeholders from the community commented on the ideas generated during the visioning process through a series of open houses and an on-line "wiki" in early 2008. Throughout the spring and summer of 2008, many of these participants continued to meet and refine their recommended vision points and action plans for Mansfield 2020: A Unified Vision.

Through this process, nine vision points emerged as priorities for the community:

- K-12 Education and Early Childhood Development
- Historic and Rural Character, Open Space and Working Farms
- Housing
- Public Safety
- Recreation, Health and Wellness
- Regionalism
- Senior Services
- Sustainability and Planning
- University/Town Relations

A Strategic Planning Steering Committee consisting of Council members, staff, board members, citizens and other stakeholders assisted in guiding and coordinating the process. In September 2008, Mansfield 2020: A Unified Vision was presented to the Town Council by the Steering Committee. Mansfield 2020: A Unified Vision is reflective of the status and ideas of the participating community stakeholders at a specific point in time.

Town Council is currently in the process of reviewing the merits of the recommendations presented in the plan. Council has sent referrals to a number of advisory committees and elected boards with significant expertise relevant to one or more vision points in the strategic plan. Council anticipates reviewing feedback from the advisory committees and elected boards during Spring and Summer 2009. Council will then finalize its prioritization of the plan and develop implementation strategies. The strategic plan is meant to be a "living document" and will be utilized by Council and Town management as a policy guide for decision-making – including determining budget priorities.

## **Issue Paper - Staffing Reductions**

In an effort to close the gap between expected revenues and expenditures during the past few fiscal years, the Town has taken measures to reduce staffing and reorganize staff. A number of positions have been eliminated entirely or reduced in part through attrition and layoffs; due to the volume of staffing reductions and changes, small service impacts are expected. A summary chart of staffing reductions and changes from FY 2007/08 to 2009/10 follows on the next page. A summary of service impacts from FY 09/10 staffing reductions is as follows:

### **Building and Housing Inspection**

- Eliminated contract with Tolland for Deputy Building Official Services for an estimated annual savings of \$29,500; this will prompt a need to restructure the work of remaining inspection staff. The reduction in staff may delay the issuance of permits, the wait time for inspections, and response time for individuals seeking code related advice.
- Proposed budget reduces the code enforcement officer position from 18 to 15 hours per week for a projected savings of \$4,670. The proposed reduction may impact the Department's ability to maintain the number of proactive blight patrols conducted. With reduced staff, it may prove difficult for the Department to implement recommendations of the Quality of Life Committee such as parking enforcement/regulations, enforcing the number of unrelateds per dwelling unit, and the implementation of a tenant registry.

### **Finance**

- Proposed budget eliminates the part-time finance clerk position for a projected savings of \$14,060. Duties of the position will have to be reassigned to existing personnel.

### **Fire and Emergency Services**

- The proposed budget reduces the number of career personnel from four to three people on select non-peak shifts during the hours of midnight to 6:30am.
- Proposed budget reduces the assistant fire marshal/emergency management director position from 19 to 10 hours per week; the impact on the Fire Marshal budget is a reduction of 7.3 hours per week for a projected savings of \$12,585. This change will reduce the number of field inspections conducted; staff will need to re-prioritize its inspection schedule to target occupancies that represent a greater threat to life safety.
- Proposed budget reduces the assistant fire marshal/emergency management director position from 19 to 10 hours per week; the impact on the Emergency Management budget is a reduction of 1.7 hours per week for a projected savings of \$2,952.

### **Human Resources**

- For many years, the HR support position was a full-time position that supported HR, Risk Management, Capital Projects, and the Small Cities program. Due to budget constraints and a reorganization of duties, the HR support position is budgeted at part-time; the part-time position will support the HR and Risk Management functions within the Town Manager's Office. Capital projects and small cities support work have been reassigned to other personnel.

### **Human Services**

- Proposed budget reduces the senior services social worker position from 35 to 20 hours per week for a projected savings of \$27,260. Casework services to seniors will continue to be provided by the part-time senior services social worker and the senior services coordinator. The adult services social worker who currently works with a large number of seniors through the tax assistance programs will also be available to meet the needs of seniors, and all direct

service staff in the Department will work collaboratively to ensure that programs are covered and clients are served promptly.

### **Library**

- Proposed budget reduces Library hours of operation from 56 to 50 hours per week. As a result, two staff positions (library assistant, library associate) are reduced from 25 to 20 hours per week, for a savings of \$14,537. Staff will need to develop new schedules for preschool and senior outreach programs that allow a library staff reduced by 12 hours per week to cover public service hours within the building.

### **Public Works**

- Reduced administrative support staff from two full-time positions (finance clerk, administrative assistant) Department-wide to one full-time public works specialist position for a cost savings to the Department as a whole.
- Proposed budget eliminates maintainer position for a cost savings of \$43,040; this will limit the Department's ability to fabricate and repair items such as cemetery gates, compost bins, and litter and recycling containers. This work will be reassigned to other members of the work crew, but not to the same level as the maintainer position.
- Proposed budget leaves the road foreman position vacant for a savings of \$57,060; this will impact the Department's ability to supervise long storm events, diagnose citizen complaints, and operate heavy machinery.

Department	FY Action Taken	Reductions		Additions	
		Salary	Benefits	Salary	Benefits
<i>Building and Housing Inspection</i>					
Reduced 18 hr/wk code enforcement officer position to 15 hr/wk	FY 09/10	4,675	160		
Eliminated contract with Tolland for Deputy Building Official services (17.5 hr/wk)	FY 09/10	29,500			
<i>Finance</i>					
Reduced 35 hr/wk Finance Clerk position with benefits to 19 hr/wk with no benefits	FY 08/09	20,750	18,040		
Eliminated 19 hr/wk Finance Clerk position	FY 09/10	24,490	845		
<i>Fire and Emergency Services</i>					
Reduced 19hr/wk Asst. Fire Marshal/Emergency Management Director position to 10 hr/wk	FY 09/10	15,540	540		
Reduced Fire/EMS staffing from 4 personnel to 3 personnel per shift on a number of non-peak shifts	FY 08/09	30,000			
<i>Human Services</i>					
Eliminated 19 hr/wk administrative assistant position with no benefits	FY 08/09	22,845	790		
Split existing receptionist between Senior Services and Parks and Recreation - 17.5 hr/wk at Senior Center with benefits (other half to P & R = full-time)	FY 08/09			20,980	3,070
Reduced Senior Services Social Worker from 35 hr/wk with benefits to 20 hr/wk with prorated benefits	FY 09/10	26,740	7,000		
<i>Library</i>					
Reduced 25 hr/wk Library Assistant position to 20 hr/wk with prorated benefits	FY 09/10	5,390	1,675		
Reduced 25 hr/wk Library Associate position to 20 hr/wk with prorated benefits	FY 09/10	6,195	1,300		
<i>Parks and Recreation</i>					
Eliminated 35 hr/wk Aquatics Coordinator position with benefits	FY 07/08	52,420	17,680		
Eliminated 40 hr/wk Maintainer position with benefits	FY 08/09	44,540	18,450		
Left 35 hr/wk Health and Fitness Director position (with benefits) vacant.	FY 08/09	60,455	12,295		
Reduced (2) 35 hr/wk Receptionist positions with benefits to 30 hr/wk with prorated benefits	FY 08/09	11,010	4,105		
Reduced 20hr/wk Parks Coordinator position to 15 hr/wk	FY 08/09	7,980	275		
Split (1) existing 35 hr/wk receptionist position with benefits between Parks and Recreation and Senior Services for a reduction of 17.5 hours	FY 08/09	20,980	3,070		
<i>Police</i>					
Increased 19 hr/wk Administrative Assistant no benefits to 35 hr/wk with benefits	FY 08/09			23,600	8,050
<i>Public Works</i>					
Eliminated 35 hr/wk Finance Clerk position with benefits	FY 08/09	46,145	16,645		
Eliminated 35 hr/wk Administrative Assistant position with benefits	FY 08/09	44,070	8,755		
Eliminated 35 hr/wk Engineering Technician position with benefits	FY 07/08	56,370	18,260		
Eliminated 40 hr/wk Maintainer position with benefits	FY 09/10	51,530	17,560		
Eliminated 40 hr/wk Road Foreman position with benefits (PENDING)	FY 08/09	57,755	18,460		
Upgraded 2 Equipment Operators to Crew Chiefs (PENDING)	FY 08/09			3,465	510
Left Laborer position vacant four months to generate salary savings	FY 08/09	13,840	5,360		
Created 35 hr/wk Public Works Specialist position with benefits	FY 08/09			53,115	13,405
Created part-time, no benefits Engineering student intern position	FY 07/08			20,000	
<i>Town Manager's Office/Human Resources</i>					
Eliminated 15/hr wk Graduate Assistant position	FY 08/09	6,000			
Eliminated Capital Projects Coordinator/Personnel Assistant position	FY 08/09	56,480	13,900		
Created part-time, no benefits Human Resources Assistant position	FY 08/09			21,750	750
<b>Net Staffing Adjustments</b>				<b>\$ (732,170)</b>	

Note: Chart reflects annual savings across all funds, primarily General Fund.

ISSUE PAPER

FUND BALANCE

This year's ending Legal Fund Balance is estimated at \$1,830,202 and represents 4.2 percent of the proposed FY 2009/10 General Fund Operating Budget. This is a slight decrease over last year and we are short of the Town's policy goal of retaining a minimum of five percent of the operating budget in Fund Balance. We are also slightly below the five to ten percent recommended by the rating agencies.

The FY 2009/10 Budget projects that the Fund Balance will remain unchanged at \$1,830,202. While maintaining Fund Balance is difficult in troubled financial times, the case for preserving a healthy Fund Balance as recommended by the rating agencies is clearly in the Town's best interest.

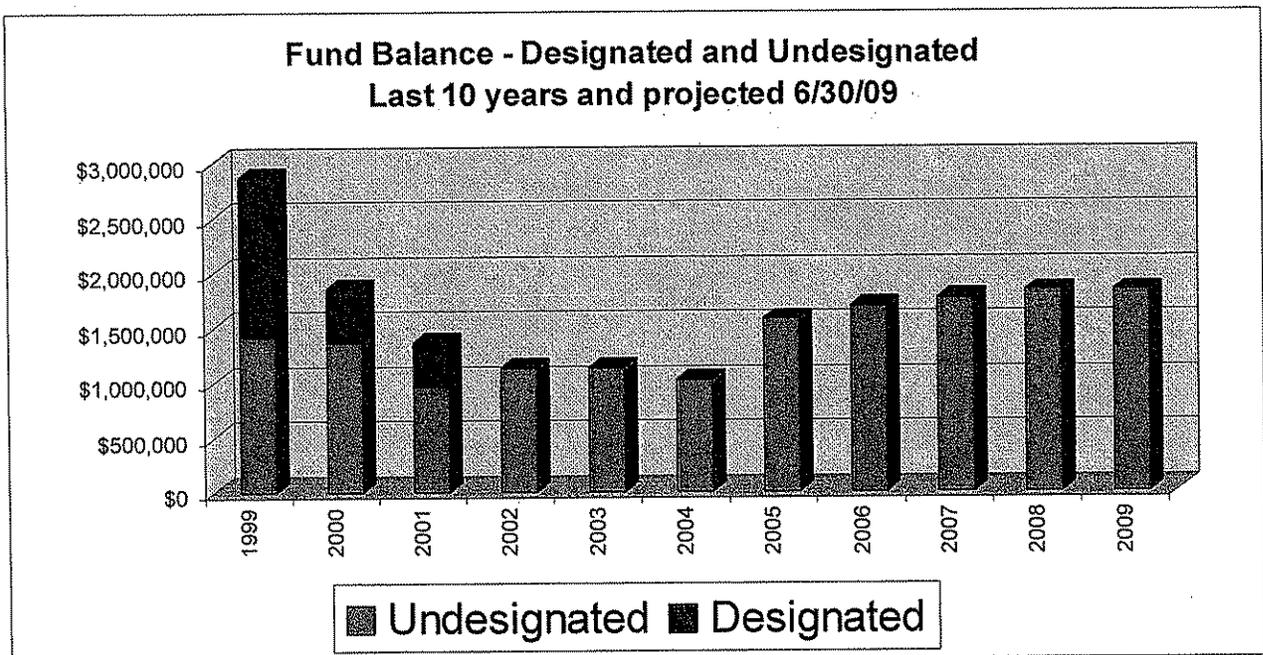
Several years ago, the Town Council adopted a plan whereby the General Fund Operating Budget would no longer rely on an appropriation from Fund Balance to balance the budget. This recommendation was made because the practice of using Fund Balance on a one-time basis has an inherently destabilizing impact upon the operating budget and could result in a negative outlook from Moody's Investor Service.

We propose that the Council continue this policy, and not appropriate any Fund Balance to balance the FY 2009/10 Budget. Under our multi-year plan, the original \$400,000 contribution from the CNR Fund to the General Fund was decreased to \$350,000 in FY 2003/04, \$250,000 the year after that and \$150,000 in FY 2005/06. We ended this program in 2005/06.

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

**Recap:**

	Actual Legal Fund Balance <u>6/30/2007</u>	Actual Legal Fund Balance <u>6/30/2008</u>	Estimated Fund Balance <u>6/30/2009</u>	Projected Fund Balance <u>6/30/2010</u>
Designated	\$	\$	\$	\$
Undesignated	<u>1,769,124</u>	<u>1,830,202</u>	<u>1,830,202</u>	<u>1,830,202</u>
<b>Total</b>	<b><u>\$ 1,769,124</u></b>	<b><u>\$ 1,830,202</u></b>	<b><u>\$ 1,830,202</u></b>	<b><u>\$ 1,830,202</u></b>



## ISSUE PAPER

### ENERGY CONSERVATION

The Town has engaged in a number of energy projects during the past year. The most significant were:

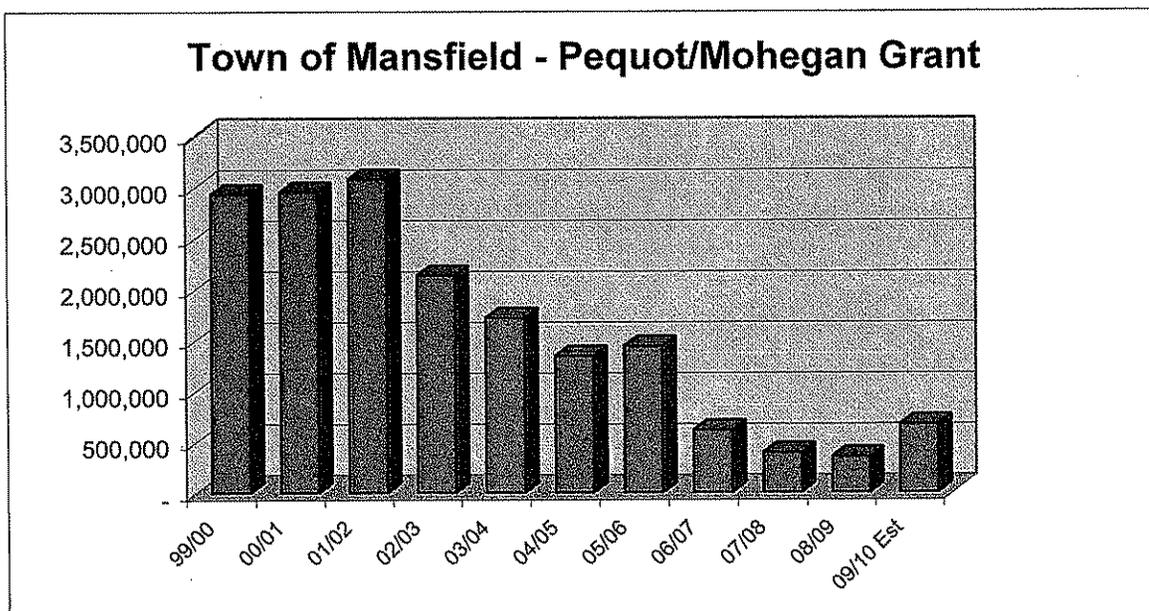
1. We signed a contract in fiscal year 2007/08 with American DG Energy to design and install cogeneration equipment at the Community Center. The system became operational during February, 2009. This equipment is expected to provide 80 percent of our heating needs and 75 percent of our electrical needs. The total cost of the system is approximately \$300,000, offset by a \$50,000 incentive grant from the State of Connecticut. The estimated payback period is 3.5 to 4.9 years.
2. A contract for the conversion of the Mansfield Middle School from electric heat to natural gas will be executed during March, 2009. Construction is anticipated to begin this spring and be completed during November, 2009.

## ISSUE PAPER

### CAPITAL EXPENDITURES AND DEBT

The Town needs a minimum \$1,000,000 a year to stay even with its capital needs, primarily public safety and public works. That amount does not include the desires of our community for active and passive recreation facilities and the need to make moderate repairs on our buildings.

For many years this need was met by the Pequot/Mohegan grant funds. Beginning in 2003 those funds began to decline and now only provide a fraction of the amount needed. For the past several years, we have augmented the amounts needed by lease purchasing equipment, approximately \$300,000 in 2007/08, \$500,000 in 2008/09, and an additional \$325,000 during the coming fiscal year. The Connecticut General Statutes provide that a town can set a specific mill rate dedicated to paying for capital projects. We believe that given the reductions in State aid, it would be prudent to study that option for inclusion in the 2010/11 proposed capital budget.



## ISSUE PAPER

### CAPITAL AND NONRECURRING FUND

The State's Adopted Budget for FY 2008/09 included Pequot/Mohegan grant funds for the Town of \$349,407. The Governor's Proposed budget for 2009/10 includes \$668,391 for Mansfield. This budget proposes revenues from the State based on the Governor's proposal. However, we will monitor the budget process at the State carefully over the next few weeks and months to determine if adjustments will need to be made. In light of the economic climate, it is very possible that significant reductions and possibly even elimination of this grant is possible for 2009/10.

The dilemma the Town faces is clear, but no less daunting – our funding from the Pequot/Mohegan grant has been drastically cut in the past several years from a high of \$3,075,000 in 2001/02 to a low of \$349,407 in fiscal year 2008/09. This represents a reduction of over 88 percent. In order to continue to properly fund those capital projects that are ongoing and should be funded by "cash to capital," we offer the following:

1. Our pursuit of the inclusion of Natchaug Hospital under the state's Private Colleges and Hospital's payment in lieu of taxes (PILOT) program has not been successful to date.
2. Use the General Fund to support a number of current contributions from the CNR Fund to Other Funds, as these contributions do not meet our definition of "one time" or Capital. These contributions include:
  - Debt Service Sinking Fund. The contribution to the Debt Service Fund made good financial sense when the Town was receiving adequate funding from the Pequot grant. It no longer does, and we have shown that subsidy reducing over the next several years.
  - Recreation (260) Fund. We have shown a gradually decreasing subsidy to the Parks and Recreation Fund. The subsidy has all been moved to the General Fund with the exception of the \$50,000 subsidy for the Teen Center and Bicentennial Pond, which we plan to include in the General Fund budget in 2010/11.
  - The Retiree Medical Insurance Fund, the Compensated Absences Fund and the Revaluation Fund. The contributions to these funds should be funded from the General Fund. The Retiree Medical Insurance Fund transfer has been moved to the General Fund for 2008/09 and 2009/10.
3. The Town has not turned to the Bond Market in any significant way in many years to fund needed infrastructure improvements. This budget proposes \$250,000 in bonding for fiscal year 2009/10. Also proposed is \$325,000 in lease purchase funding.
4. Finally, we will need to be diligent in deciding which projects have the highest priority and will receive our approval for funding. Not all projects are created equal.

## ISSUE PAPER

### TEN YEAR TREND - EDUCATION SPENDING

Over the past ten years, the total cost for education has increased by over \$14,338,866 or 57.8 percent, while the number of students has actually decreased by 122 students. During the same period of time the Consumer Price Index (CPI) has advanced by 30.3 percent. Individually, the two boards of education have seen their budgets rise by 50.7 percent for Mansfield and 66.8 percent for Regional School District 19 (R-19). During that period, R-19 has seen its student population increase by 74 students while Mansfield's student population has actually decreased by 196 students.

The real difference between the two boards of education is in the cost per pupil. Over the past ten years, R-19's per pupil cost has increased by 56.4 percent while the rate of inflation as measured by the CPI has increased by 30.3 percent. Consequently, in real terms the cost to educate a high school student at E. O. Smith High School has increased by 26.1 percent.

Over the same period the cost to educate a PreK-8 student in Mansfield has increased by 74.3 percent. In real terms as measured by the CPI, the cost to educate a student in the local district has increased by 45.9 percent. Therefore, in real terms, the cost per pupil for PreK-8 has been increasing at nearly one and a half times the rate than for high school students.

Part of the reason for this is that the high school has seen its student population increase over this period, while the K-8 population has declined. For PreK-8 this means fewer students to divide up increased costs. The last two years and projections for the coming years, reflect this decline in the Regional School District enrollment as the student population moves through the school systems.

The problem this situation presents to our policy makers and the Town's taxpayers is obvious but difficult to solve. Clearly, education and the fostering of the next generation is our most important duty as a society. Yet, it is not our only task. As our society ages we have a responsibility to our seniors, we also need to provide adequate police and fire protection to all of our citizens, we need to maintain our roads and our buildings, and to provide ambulance services to those in need. All of this must be accomplished using the property tax as the primary funding source.

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

FY	# PUPILS		% CHANGE	LEGAL EXPEND	PLUS: NET DEBT	PLUS: CAP PROJ	TOTAL EXPEND			COST PER PUPIL	ANN AVG		
	INCR						EXPEND	INCREASE	% CHANGE		PER PUPIL	INCREASE	% CHANGE IN CPI
2000	1447	N/A	N/A	13,345,856	272,116	121,250	13,739,222	N/A	N/A	9,494.97	N/A	N/A	2.1%
2001	1429	-18	-1.2%	14,071,217	362,969	487,500	14,921,686	1,182,464	8.6%	10,442.05	947.08	10.0%	2.2%
2002	1422	-7	-0.5%	14,825,393	348,294	269,250	15,442,937	521,251	3.5%	10,860.01	417.96	4.0%	3.4%
2003	1416	-6	-0.4%	15,073,032	333,593	306,250	15,712,875	269,938	1.7%	11,096.66	236.65	2.2%	2.8%
2004	1416	0	0.0%	15,947,303	333,431	847,500	17,128,234	1,415,359	9.0%	12,096.21	999.55	9.0%	1.6%
2005	1379	-37	-2.6%	16,998,424	317,270	560,000	17,875,694	747,460	4.4%	12,962.79	866.58	7.2%	2.3%
2006	1312	-67	-4.9%	18,297,430	291,350	303,000	18,891,780	1,016,086	5.7%	14,399.22	1,436.43	11.1%	2.7%
2007	1337	25	1.9%	18,918,972	280,111	243,000	19,442,083	550,303	2.9%	14,541.57	142.35	1.0%	3.4%
2008	1309	-28	-2.1%	19,587,607	219,518	80,000	19,887,125	445,042	2.3%	15,192.61	651.04	4.5%	3.2%
2009	1283	-26	-2.0%	20,680,800	154,695	50,000	20,885,495	998,370	5.0%	16,278.64	1,086.03	7.1%	2.8%
2010 (est)	1251	-32	-2.5%	20,595,570	103,388		20,698,958	-186,537	-0.9%	16,545.93	267.29	1.6%	3.8%
TOTAL INCR (DECR)			-196	-13.5%				6,959,736	50.7%	7,050.96		74.3%	30.3%
ANN. AVG. INCR (DECR)			-19.6	-1.4%				695,974	5.1%	705.10		7.4%	3.0%

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

FY	# PUPILS		% CHANGE	LEGAL EXPEND	PLUS: NET DEBT	PLUS: CAP PROJ	TOTAL EXPEND			COST PER PUPIL	ANN AVG		
	INCR						EXPEND	INCREASE	% CHANGE		PER PUPIL	INCREASE	% CHANGE IN CPI
2000	1112	N/A	N/A	11,050,870			11,050,870	N/A	N/A	9,937.83	N/A	N/A	2.1%
2001	1200	88	7.9%	11,994,500			11,994,500	943,630	8.5%	9,995.42	57.58	0.6%	2.2%
2002	1201	1	0.1%	12,734,996			12,734,996	740,496	6.2%	10,603.66	608.24	6.1%	3.4%
2003	1276	75	6.2%	13,532,694		31,500	13,564,194	829,198	6.5%	10,630.25	26.59	0.3%	2.8%
2004	1273	-3	-0.2%	14,188,180		1,125,000	15,313,180	1,748,986	12.9%	12,029.21	1,398.96	13.2%	1.6%
2005	1263	-10	-0.8%	15,066,688		287,370	15,354,058	40,878	0.3%	12,156.82	127.61	1.1%	2.3%
2006	1286	23	1.8%	15,850,951		204,400	16,055,351	701,293	4.6%	12,484.72	327.91	2.7%	2.7%
2007	1217	-69	-5.4%	16,617,277		153,050	16,770,327	714,976	4.5%	13,780.06	1,295.33	10.4%	3.4%
2008	1191	-26	-2.1%	17,402,936		0	17,402,936	632,609	3.8%	14,612.04	831.98	6.0%	3.2%
2009	1192	1	0.1%	18,313,770		0	18,313,770	910,834	5.2%	15,363.90	751.86	5.1%	2.8%
2010 (est)	1186	-6	-0.5%	18,430,000		0	18,430,000	116,230	0.6%	15,539.63	175.73	1.1%	3.8%
TOTAL INCR (DECR)			74	6.7%				7,379,130	66.8%	5,601.80		56.4%	30.3%
ANN. AVG. INCR (DECR)			7.4	0.7%				737,913	6.7%	560.18		5.6%	3.0%

ISSUE PAPER

DEBT SERVICE FUND  
(Sinking Fund)

In FY 2001/02 the Town established a sinking fund for future debt service payments, and we propose to continue our existing policy. To date, the fund has received \$472,523 in one time revenue sharing dollars and \$2,375,000 in prior year Capital and Nonrecurring Reserve (CNR) Funds. In addition, we propose an appropriation of \$150,000 from the CNR Fund for the coming fiscal year. The accrued balance plus planned future CNR contributions through FY 2011/12 has allowed the General Fund contribution to the Debt Service Fund to be held to a maximum of \$400,000 per year through FY 2007/08. The original plan called for holding this contribution through FY 2013/14. However, with the planned issuance of the MMS Heating Upgrade bond issue and existing and planned lease purchase payments, we anticipate the General Fund contribution will peak at \$765,000 in FY 2012/13.

TOWN OF MANSFIELD  
ESTIMATED CALCULATION OF DEBT SERVICE SUBSIDY

FY	TOTAL NET DEBT SERVICE	SUBSIDY AMOUNT	NET DEBT SERVICE TO MATURITY
2002	875,032	375,032	500,000
2003	928,611	528,611	400,000
2004	976,840	576,840	400,000
2005	875,119	475,119	400,000
2006	716,311	316,311	400,000
2007	686,019	286,019	400,000
2008	615,288	215,288	400,000
2009	535,126	120,126	415,000
2010	638,281	138,281	500,000
2011	803,042	143,042	660,000
2012	786,934	101,934	685,000
2013	765,178	178	765,000
2014	349,356		350,000
		<u>3,276,781</u>	
Amount Needed for Debt Service		\$3,276,781	
Amount Needed for Financing		<u>11,500</u>	
Total Needed		<u><u>\$3,288,281</u></u>	
One Time Revenue Sharing	\$472,523		
2000/01 CNR Fund	500,000		
2001/02 CNR Fund	355,000		
2002/03 CNR Fund	250,000		
2003/04 CNR Fund	235,000		
2004/05 CNR Fund	295,000		
2005/06 CNR Fund	250,000		
2006/07 CNR Fund	215,000		
2007/08 CNR Fund	200,000		
2008/09 CNR Fund	75,000		
2009/10 CNR Fund	150,000	2,997,523	
		<u>2,997,523</u>	
Future CNR Funding for Debt Service		<u>290,758</u>	
Total Sinking Fund		<u><u>\$3,288,281</u></u>	

# **BUDGET IN BRIEF**

## HOW TO USE THIS BUDGET

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

The budget for fiscal year 2009/10 is comprised of legally required budget information as well as a significant amount of additional information that may be helpful to the reader in understanding the full scope of the activities for which the town government is responsible. In order to facilitate its use, the budget has been structured to first present summary information and then to add progressively more detailed information.

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

The budget is divided into the following sections:

### Introduction Section

This section includes budget highlights, an overview of expenditures, the budget message, and the major issues and options facing the Town.

### Budget in Brief

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

### Revenue and Expenditure Summaries

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

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

### Town Departmental Activities

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

### The Capital Program

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

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

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

The Budget Resolutions

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

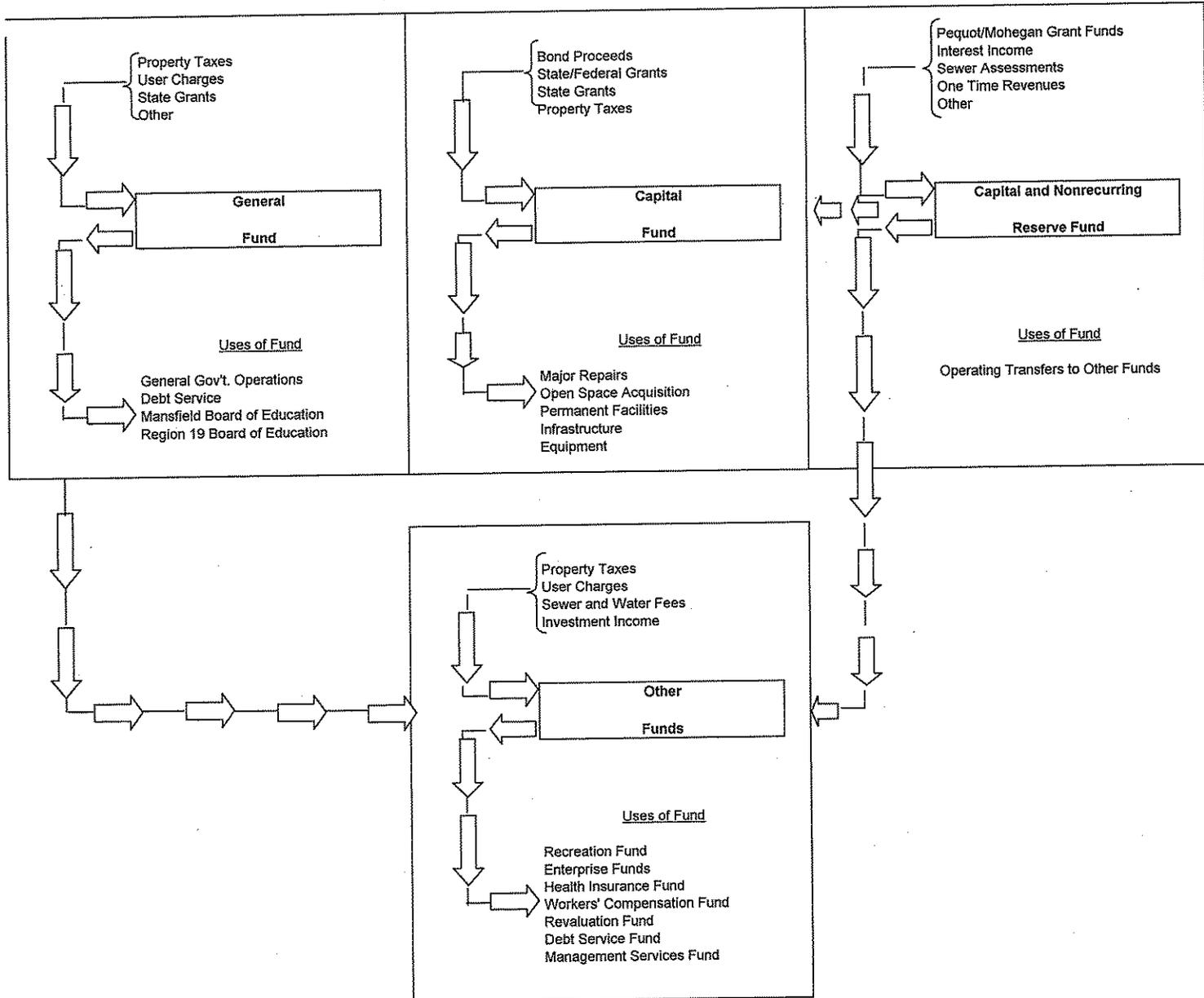
Other Operating Funds

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

Supplementary Data

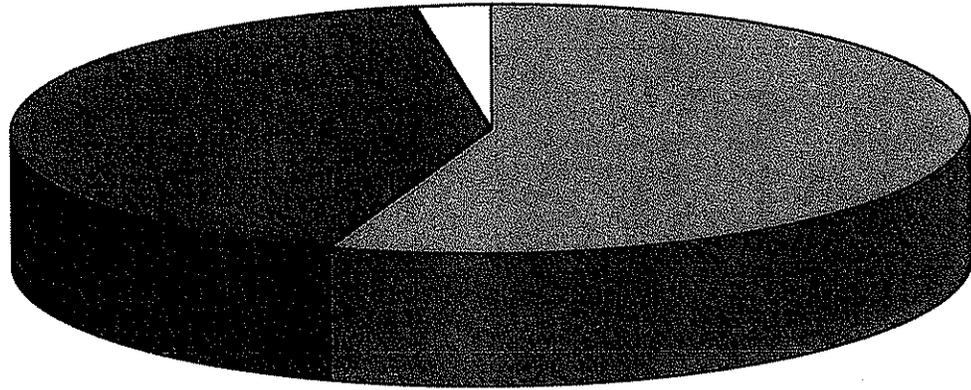
This section of the budget contains information which might be of help in understanding the actions being recommended, the financial goals, and the mission statements of the government.

TOWN OF MANSFIELD  
 FUND STRUCTURE  
 FOR LEGALLY ADOPTED BUDGETS



**Town of Mansfield  
General Fund  
Proposed Budget - 2009/10  
Revenues**

Other Revenues  
\$1,083,200 - 2.5%

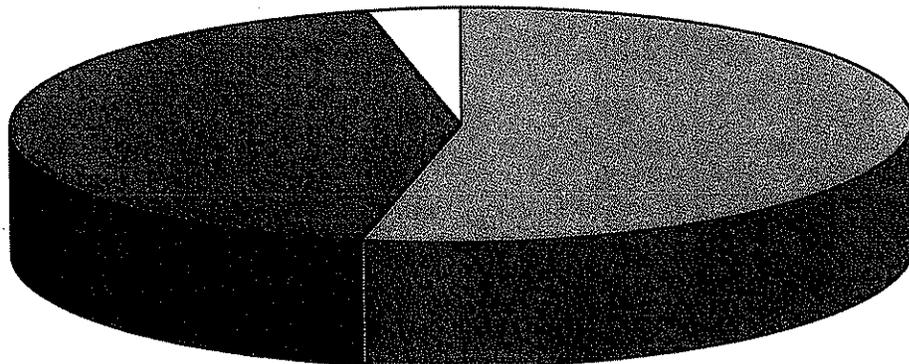


Intergovernmental  
\$18,052,460 - 42%

Taxes and Related Items  
\$23,874,477 - 55.5%

**Town of Mansfield  
General Fund  
Adopted Budget 2008/09  
Revenues**

Other Revenues  
\$1,476,840 - 3.4%



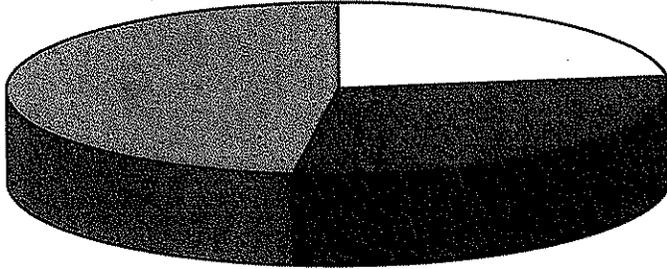
Intergovernmental  
\$18,822,610 - 43.1%

Taxes and Related Items  
\$23,398,695 - 53.5%

## Town of Mansfield General Fund Proposed Budget - 2009/10 Expenditures

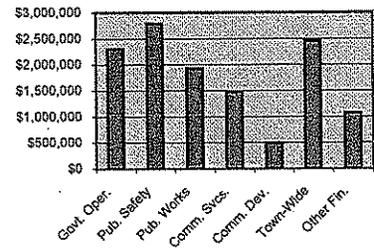
Mansfield BOE  
\$20,595,570 - 47.9%

Reg. 19 Contributions  
\$9,924,817 - 23.1%



General Government  
\$12,489,750 - 29%

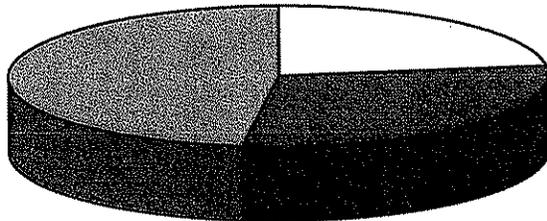
**Town of Mansfield  
Expenditures by Major  
Category**



## Town of Mansfield General Fund Budget As Amended - 2008/09 Expenditures

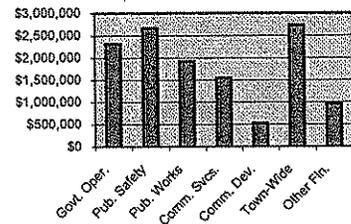
Mansfield BOE  
\$20,930,800 - 47.9%

Reg. 19 Contributions  
\$10,117,705 - 23.2%



General Government  
\$12,649,640 - 28.9%

**Town of Mansfield  
Expenditures by Major  
Category**



TOWN OF MANSFIELD  
BUDGET IN BRIEF  
BUDGET HIGHLIGHTS  
2009/10

- The proposed Town of Mansfield budget for fiscal year 2009/10, including the Mansfield Board of Education, is \$33,085,320, a 1.5 percent decrease over fiscal year 2008/09.
- The proposed General Government portion of the budget has decreased by \$159,890, from \$12,649,640 to \$12,489,750, a 1.3 percent decrease.
- The proposed Mansfield Board of Education portion of the budget has decreased by \$335,230 from \$20,930,800 to \$20,595,570 or 1.6 percent.
- The estimated Region 19 Board of Education proportionate share for the Town of Mansfield is expected to decrease by \$192,888 from \$10,117,705 to \$9,924,817, or by 1.9 percent.
- The total tax rate needed to fund both the Town of Mansfield budget and the Region 19 budget (Mansfield's General Fund share) is 25.71 mills. The mill rate increases from 25.24 to 25.71. This is a 1.88 percent increase over the current fiscal year.
- The taxable Grand List has increased by 0.5 percent, from \$921,775,314 to \$926,094,925.
- The combined budget for the Town General Government, Mansfield Board of Education and Contribution to Region 19 is down by 1.6 percent.

TOWN OF MANSFIELD  
BUDGET IN BRIEF  
EXPENDITURE BUDGET SUMMARY

	08/09 Adopted <u>as Amended</u>	09/10 Proposed	Increase/Decrease Amount	<u>Percentage</u>
TOWN:				
General Government:				
Operating Budget	\$ 12,234,640	\$ 11,989,750	\$ (244,890)	(2.0%)
Debt Contribution - Town	415,000	500,000	85,000	20.5%
Total	12,649,640	12,489,750	(159,890)	(1.3%)
Mansfield Board of Ed.	20,930,800	20,595,570	(335,230)	(1.6%)
Total Town of Mansfield	<u>\$ 33,580,440</u>	<u>\$ 33,085,320</u>	<u>\$ (495,120)</u>	(1.5%)

	08/09 Adopted <u>as Amended</u>	09/10 Proposed	Increase/Decrease Amount	<u>Percentage</u>
RECAP:				
General Fund Contribution - R-19	\$ 10,117,705	\$ 9,924,817	\$ (192,888)	(1.9%)
Net Town Expenditures	33,580,440	33,085,320	(495,120)	(1.5%)
Total Commitments	<u>\$ 43,698,145</u>	<u>\$ 43,010,137</u>	<u>\$ (688,008)</u>	(1.6%)

<u>SUMMARY OF REDUCTIONS:</u>	<u>09/10 As Submitted</u>	<u>09/10 Proposed</u>	<u>Council/Board Reductions</u>
Town of Mansfield	\$ 12,489,750	\$ 12,489,750	\$ -
Mansfield Board of Education	20,830,570	20,595,570	(235,000)
General Fund Contribution - R-19 *	10,061,132	9,924,817	(136,315)
	<u>\$ 43,381,452</u>	<u>\$ 43,010,137</u>	<u>\$ (371,315)</u>

TOWN OF MANSFIELD  
BUDGET IN BRIEF  
SUMMARY OF REVENUES  
AND EXPENDITURES

2009/10 over 2008/09

	Budget As Amended 08/09	Proposed Budget 09/10	Change	Percent Change
<u>Revenues:</u>				
Taxes and Related Items	\$ 23,398,695	\$ 23,874,477	\$ 475,782	2.0%
Intergovernmental	18,822,610	18,052,460	(770,150)	(4.1%)
Other Revenues	1,476,840	1,083,200	(393,640)	(26.7%)
Total Revenues	<u>\$ 43,698,145</u>	<u>\$ 43,010,137</u>	<u>\$ (688,008)</u>	(1.6%)
<u>Expenditures:</u>				
Government Operations	\$ 2,311,925	\$ 2,299,060	\$ (12,865)	(0.6%)
Public Safety	2,666,110	2,783,540	117,430	4.4%
Public Works	1,916,150	1,920,280	4,130	0.2%
Community Services	1,546,660	1,474,090	(72,570)	(4.7%)
Community Development	524,960	490,350	(34,610)	(6.6%)
Mansfield Board of Education	20,930,800	20,595,570	(335,230)	(1.6%)
Town-Wide Expenditures	2,729,175	2,457,770	(271,405)	(9.9%)
Other Financing Uses	954,660	1,064,660	110,000	11.5%
Total Town of Mansfield	<u>\$ 33,580,440</u>	<u>\$ 33,085,320</u>	<u>\$ (495,120)</u>	(1.5%)
Contributions to Region 19	10,117,705	9,924,817	(192,888)	(1.9%)
Total General Fund	<u>43,698,145</u>	<u>43,010,137</u>	<u>(688,008)</u>	(1.6%)

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

	Received 07/08	Adjusted Budget 08/09	% of Total	Proposed 09/10	% of Total
Taxes and Related Items	\$ 21,811,969	\$ 23,398,695	53.5%	\$ 23,874,477	55.5%
Licenses and Permits	529,128	492,950	1.1%	458,150	1.1%
Federal Support	5,584	5,500	0.0%	1,850	0.0%
State Support - Education	9,925,041	10,353,740	23.7%	10,309,580	24.0%
State Support - Gen. Govt.	8,130,377	8,463,370	19.4%	7,741,030	18.0%
Local Support - Gen Govt.	9,399				
Charges for Services	356,474	312,820	0.7%	363,610	0.8%
Fines & Forfeitures	4,250	4,840	0.0%	5,590	0.0%
Miscellaneous	590,544	663,730	1.5%	253,350	0.6%
Operating Transfers In	2,500	2,500	0.0%	2,500	0.0%
Approp. Of Fund Balance				-	
	<u>\$ 41,365,266</u>	<u>\$ 43,698,145</u>	100.0%	<u>\$ 43,010,137</u>	100.0%

TOWN OF MANSFIELD  
BUDGET IN BRIEF  
SIGNIFICANT FEATURES  
EXPENDITURES

	Amended Budget <u>2008/09</u>	Proposed <u>2009/10</u>	Increase or <u>(Decrease)</u>	<u>%</u>
GENERAL GOVERNMENT	\$2,311,925	\$2,299,060	(\$ 12,865)	(0.6)

A proposed increase in funding for the Town Attorney of \$20,000 is included here, offset by a \$23,260 reduction in the Finance Director's salary following retirement of incumbent.

PUBLIC SAFETY	\$2,666,110	\$2,783,540	\$ 117,430	4.4
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An increase in administrative support for Police Services, as well as an increase for the Resident State Trooper program as proposed by the Governor is reflected in the cost of Public Safety.

PUBLIC WORKS	\$1,916,150	\$1,920,280	\$ 4,130	0.2
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A reduction of the Town Aid Road grant of \$65,000 is reflected here, offset by an unfilled vacancy in Road Services and the elimination of one position in Road Services.

COMMUNITY SERVICES	\$1,546,660	\$1,474,090	(\$ 72,570)	(4.7)
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This budget primarily reflects the reduction of a Social Worker position to 20 hours per week (\$27,260), the reduction of staff hours at the Library (\$6,660); the reduction of library material purchases (\$19,690); and a proposed reduction in funding for area agencies (\$10,000).

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

	Amended Budget <u>2008/09</u>	Proposed <u>2009/10</u>	Increase or <u>(Decrease)</u>	<u>%</u>
COMMUNITY DEVELOPMENT	\$524,960	\$490,350	(\$ 34,610)	(6.6)

The termination of a shared services agreement with Tolland for a Deputy Building Official accounts for the majority of these savings (\$28,500); along with a reduction in part time services.

TOWN-WIDE EXPENDITURES	\$2,729,175	\$2,457,770	(\$ 271,405)	(9.9)
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This account shows a significant reduction due to the one-time transfer of \$175,595 to Contingency in 2008/09. Also reflected is a wage freeze for all Town staff for 2009/10 of \$60,980. Due to a one-time adjustment for a worker's compensation audit in the prior year, a \$40,000 reduction is found in that account.

OPERATING TRANSFERS OUT	\$954,660	\$1,064,660	\$ 110,000	11.5
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Operating transfers out reflect an increase of \$85,000 for the transfer to the Debt Service Fund for Lease Purchase payments.

MANSFIELD BOARD OF EDUCATION	\$20,930,800	\$20,595,570	(\$ 335,230)	(1.6)
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The Board of Education budget reflects an overall \$335,230 reduction primarily due to the net reduction of two certified positions and six non-certified positions offset by negotiated salary increases. An additional reduction in certified staff for \$228,176 will be primarily offset by the federal stimulus funds. Other reductions include: educational technology equipment \$90,000; reduction of one school bus \$45,000; maintenance overtime \$30,000; and special education summer school, outplacement and transportation \$102,000. An increase of \$155,560 is reflected in the cost of medical insurance.

TOWN OF MANSFIELD  
BUDGET IN BRIEF

GRAND LIST COMPARISON FOR  
FISCAL YEAR 09/10

	Net Abstract *	Net Abstract **		
	10/1/2007	10/1/2008	Change	% Change
Real Estate	\$ 817,855,890	\$ 825,436,800	\$ 7,580,910	0.9%
Personal Property	34,769,289	33,680,338	(1,088,951)	(3.2%)
Motor Vehicles	69,150,135	66,977,787	(2,172,348)	(3.1%)
Grand Totals	<u>\$ 921,775,314</u>	<u>\$ 926,094,925</u>	<u>\$ 4,319,611</u>	<u>0.5%</u>

GRAND LIST COMPARISON FOR  
FISCAL YEAR 08/09

	Net Abstract *	Net Abstract *		
	10/1/2006	10/1/2007	Change	% Change
Real Estate	\$ 802,747,880	\$ 817,855,890	\$ 15,108,010	1.9%
Personal Property	33,483,697	34,769,289	1,285,592	3.8%
Motor Vehicles	69,386,842	69,150,135	(236,707)	(0.3%)
Grand Totals	<u>\$ 905,618,419</u>	<u>\$ 921,775,314</u>	<u>\$ 16,156,895</u>	<u>1.8%</u>

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

\*\* Preliminary figures *before* BAA changes.

TOWN OF MANSFIELD  
BUDGET IN BRIEF

ESTIMATED TAX WARRANT AND LEVY  
TOWN OF MANSFIELD  
2009/10

Amount to Raise by Taxation	Dollars	Equivalent Mill Rate
1. Proposed Budget		
Mansfield School Board	\$20,595,570	
Town General Government	12,489,750	
Total Town	33,085,320	
Region 19 General Fund Contribution	9,924,817	46.44
2. Less:		
Tax Related Items	510,000	
Non-Tax Revenues	19,135,660	
App. Of Fund Balance	19,645,660	21.21
Amount to Raise by Taxes (current levy)	\$23,364,477	25.23

Tax Warrant Computation

1. Amount to Raise by Taxes (current levy)	\$23,364,477	25.23
2. Reserve for Uncollected Taxes @ 1.78% of levy	415,000	0.45
3. Elderly Programs	34,300	0.04
Tax Warrant	\$23,813,777	25.71

Mill Rate Computation

1. Tax Warrant	23,813,777			
		=	25.71	
2. Taxable Grand List	926,094,925			
Proposed Mill Rate	25.71			
Current Mill Rate	25.24			
Increase (Decrease)	0.47			
Percent Increase (Decrease)	1.88%			

Town of Mansfield  
General Fund

Preliminary Schedule of Estimated Changes in Fund Balance - Legal Basis

For the Year Ended June 30, 2009

Designated for 2008/2009 Budget	<u>\$ 1,830,202</u>
Undesignated	
Fund Balance, July 1, 2008	1,830,202

	Original Budget	Amendment	Final Budget	Estimated Actual	Budget Comparison
Total revenues and transfers in	\$ 43,698,145	\$ -	\$ 43,698,145	\$ 43,298,145	\$ (400,000)
Appropriation of fund balance	<hr/>				
Total appropriation, transfers in	43,698,145	-	43,698,145	43,298,145	(400,000)
Total expenditures and transfers out:	<hr/>				
Town	12,649,640	-	12,649,640	12,499,640	(150,000)
Mansfield Board of Education	20,930,800		20,930,800	20,680,800	(250,000)
Contribution to Region #19 Board of Ed	10,117,705		10,117,705	10,117,705	-
Total expenditures	43,698,145		43,698,145	43,298,145	(400,000)
Results from budgetary operations	\$ -	\$ -	\$ -	\$ -	\$ -

Fund balance, June 30, 2009	<u>\$ 1,830,202</u>
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Fund balance:	
Unreserved:	
Designated for 2009/10 budget	1,830,202
Undesignated	
	<u>\$1,830,202</u>

BUDGET IN BRIEF  
TOWN OF MANSFIELD, CONNECTICUT  
FISCAL YEAR 2009/2010 BUDGET  
SUMMARY OF SOURCES AND USES - ALL FUNDS

	General Fund	Daycare Fund	Town-Aid Fund	Capital Non-Recurring Fund	Recreation Fund	Eastern Highlands Health District	Debt Service Fund	Capital Projects Fund	Cemetery Fund	Enterprise Funds	Internal Service Funds	Total All Funds
<b>REVENUES:</b>												
Property Taxes	\$23,874,477											\$23,874,477
Intergovernmental	18,052,460	445,869	150,616	668,391		532,550		182,255			262,280	20,294,421
Investment Income									14,000		12,000	26,000
Charges for Services	363,610	793,246				188,890				1,314,210	2,601,020	5,260,976
Other Local Revenues	717,090	49,000		253,000	1,754,140		116,300		3,700		250,670	3,143,900
Bonds & Lease Purchase								575,000				
Premium Income											8,120,590	8,120,590
<b>TOTAL REVENUES</b>	<b>43,007,637</b>	<b>1,288,115</b>	<b>150,616</b>	<b>921,391</b>	<b>1,754,140</b>	<b>721,440</b>	<b>116,300</b>	<b>757,255</b>	<b>17,700</b>	<b>1,314,210</b>	<b>11,246,560</b>	<b>60,720,364</b>
<b>OTHER RESOURCES:</b>												
Operating Transfers In	2,500			50,000	384,660		700,000	560,000			173,000	1,870,160
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>43,010,137</b>	<b>1,288,115</b>	<b>150,616</b>	<b>971,391</b>	<b>2,138,800</b>	<b>721,440</b>	<b>816,300</b>	<b>1,317,255</b>	<b>17,700</b>	<b>1,314,210</b>	<b>11,419,560</b>	<b>62,590,524</b>
<b>EXPENDITURES:</b>												
Government Operations	2,299,060							359,455				2,658,515
Public Safety	2,783,540							63,000				2,846,540
Public Works	1,920,280		150,000					855,500				2,925,780
Community Services	1,474,090	1,287,591			2,110,960	725,900		39,300	31,550	1,434,008		7,103,399
Community Development	490,350											490,350
Town-Wide Expenditures	2,457,770										10,889,638	13,347,408
Education	30,520,387											30,520,387
Debt Service							754,581					754,581
<b>TOTAL EXPENDITURES</b>	<b>41,945,477</b>	<b>1,287,591</b>	<b>150,000</b>		<b>2,110,960</b>	<b>725,900</b>	<b>754,581</b>	<b>1,317,255</b>	<b>31,550</b>	<b>1,434,008</b>	<b>10,889,638</b>	<b>60,646,960</b>
<b>OTHER USES:</b>												
Operating Transfers Out	1,064,660			900,000		3,000						1,967,660
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>43,010,137</b>	<b>1,287,591</b>	<b>150,000</b>	<b>900,000</b>	<b>2,110,960</b>	<b>728,900</b>	<b>754,581</b>	<b>1,317,255</b>	<b>31,550</b>	<b>1,434,008</b>	<b>10,889,638</b>	<b>62,614,620</b>
Excess/(Deficiency) - Revenues and Other Resources Over Expenditures and Other Uses		524	616	71,391	27,840	(7,460)	61,719		(13,850)	(119,798)	529,922	550,904
Fund Balance, July 1	1,830,202	251,448	2,059	(43,528)	(6,618)	189,261	(65,355)	1,317,255	322,962	1,170,093	2,450,905	7,418,684
Fund Balance, June 30	\$1,830,202	\$251,972	\$2,675	\$27,863	\$21,222	\$181,801	(\$3,636)	\$1,317,255	\$309,112	\$1,050,295	\$2,980,827	\$7,969,588
Retained Earnings										1,050,295	2,980,827	4,031,122
Fund Balance:									309,112			309,112
Reserved for Perpetual Care												
Reserved for Future Claims												
Design for Specific Projects								1,317,255				1,317,255
Available for Appropriation	1,830,202	251,972	2,675	27,863	21,222	181,801	(3,636)					2,312,099
<b>Total Retained Earnings and Fund Balance, June 30</b>	<b>\$1,830,202</b>	<b>\$251,972</b>	<b>\$2,675</b>	<b>\$27,863</b>	<b>\$21,222</b>	<b>\$181,801</b>	<b>(\$3,636)</b>	<b>\$1,317,255</b>	<b>\$309,112</b>	<b>\$1,050,295</b>	<b>\$2,980,827</b>	<b>\$7,969,588</b>

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

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# **REVENUE SUMMARIES**

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

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
<b>111 General Fund - Town</b>					
<b>100 General Government</b>					
15100 Town Clerk	\$ 317,752	\$ 230,300	\$ 230,300	\$ 219,000	\$ 242,000
16200 Accounting & Disbursements	8,693,701	9,124,440	9,124,440	8,738,390	8,001,520
16300 Revenue Collections	21,833,353	23,411,245	23,411,245	23,464,340	23,887,027
16402 Property Assessment	53,029	55,100	55,100	59,204	57,100
16600 Information Technology	13,185	13,450	13,450	2,500	2,500
30900 Facilities Management	6,890	5,390	5,390	5,390	5,090
<b>Total 100 General Government</b>	<b>30,917,910</b>	<b>32,839,925</b>	<b>32,839,925</b>	<b>32,488,824</b>	<b>32,195,237</b>
<b>200 Public Safety</b>					
21100 Police Supervision	69,370	25,000	25,000	25,000	25,000
21300 Animal Control	9,277	10,610	10,610	10,190	10,360
22101 Fire Marshal	220	100	100	100	35,100
23100 Emergency Management	6,000	7,000	7,000	7,660	8,000
<b>Total 200 Public Safety</b>	<b>84,867</b>	<b>42,710</b>	<b>42,710</b>	<b>42,950</b>	<b>78,460</b>
<b>300 Public Works</b>					
30100 Public Works Administration	2,284	1,650	1,650	1,430	1,400
30400 Grounds Maintenance	86,710	89,230	89,230	89,230	91,820
30600 Equipment Maintenance	2,503	2,000	2,000	2,000	2,500
<b>Total 300 Public Works</b>	<b>91,497</b>	<b>92,880</b>	<b>92,880</b>	<b>92,660</b>	<b>95,720</b>
<b>400 Community Services</b>					
42100 Human Services Administration	17,646	3,650	3,650	17,173	
43100 Library Services Admin	40,010	33,500	33,500	33,500	34,000
<b>Total 400 Community Services</b>	<b>57,656</b>	<b>37,150</b>	<b>37,150</b>	<b>50,673</b>	<b>34,000</b>
<b>500 Community Development</b>					
30800 Building Inspection	200,039	210,280	210,280	172,110	176,030
30810 Housing Inspection	64,585	86,110	86,110	86,110	86,810
51100 Planning Administration	23,671	35,350	35,350	30,250	34,300
<b>Total 500 Community Development</b>	<b>288,295</b>	<b>331,740</b>	<b>331,740</b>	<b>288,470</b>	<b>297,140</b>
<b>600 Education</b>					
60001 Education	9,925,041	10,353,740	10,353,740	10,353,740	10,309,580
<b>Total 600 Education</b>	<b>9,925,041</b>	<b>10,353,740</b>	<b>10,353,740</b>	<b>10,353,740</b>	<b>10,309,580</b>
<b>Total 111 General Fund - Town</b>	<b>\$41,365,266</b>	<b>\$43,698,145</b>	<b>\$43,698,145</b>	<b>\$43,317,317</b>	<b>\$43,010,137</b>

**Town of Mansfield  
Revenue Summary by Object**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
401 Taxes and Related Items					
40101 Current Year Levy	21,314,099	22,888,695	22,888,695	22,888,695	23,364,477
40102 Prior Year Levy	161,383	200,000	200,000	200,000	200,000
40103 Interest & Lien Fees	114,354	125,000	125,000	125,000	125,000
40104 Motor Vehicle Supplement	181,327	175,000	175,000	175,000	175,000
40105 Susp. Coll. Taxes - Trnsc.	17,165	6,000	6,000	25,000	6,000
40106 Susp. Coll. Int. - Trnsc.	21,453	4,000	4,000	30,000	4,000
40108 Motor Vehicle Penalty	2,023				
40109 Collection Fees	165				
<b>Total 401 Taxes and Related</b>	<b>21,811,969</b>	<b>23,398,695</b>	<b>23,398,695</b>	<b>23,443,695</b>	<b>23,874,477</b>

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

**Town of Mansfield**

The proposed Town of Mansfield's net general fund expenditures for fiscal year 09/10 totals \$33,085,320 amount, \$13,439,660 would come from the current tax levy, \$510,000 from tax related items as listed above and \$19,135,660 from non-tax revenues. The estimated tax warrant and levy for Town expenditures is calculated as follows:

TOWN OF MANSFIELD  
AND  
MANSFIELD BOARD OF EDUCATION  
2009/10

Amount to Raise by Taxation	Dollars	Equivalent Mill Rate
1. Proposed Budget		
Mansfield School Board	\$20,595,570	
Town	12,489,750	
	33,085,320	35.72
2. Less:		
Tax Related Items	510,000	
Non-Tax Revenues	19,135,660	
App. of Fund Balance	19,645,660	21.21
Amount to Raise by Taxes (current levy)	\$13,439,660	14.51

Tax Warrant Computation

1. Amount to Raise by Taxes (current levy)	13,439,660	14.51
2. Reserve for Uncollected Taxes	415,000	.44
3. Elderly Programs	34,300	.03
Tax Warrant	\$13,888,960	15.00

Mill Rate Computation

1. Tax Warrant	13,888,960	
2. Taxable Grand List	926,094,925	= 15.00

Region 19

The proposed proportionate share of Region 19 school expenditures to be raised by taxes from the Town of Mansfield is estimated to be \$9,924,817.

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

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

ESTIMATED TAX WARRANT AND LEVY

REGION 19

2009/10

<u>Amount to Raise by Taxation</u>	<u>Dollars</u>	<u>Equivalent Mill Rate</u>
1. Proposed Proportionate Share Region 19 School Board	9,924,817	10.72
Amount to Raise by Taxes (current levy)	9,924,817	<u>10.72</u>
<u>Tax Warrant Computation</u>		
1. Amount to Raise by Taxes (current levy)	9,924,817	10.72
2. Adjustments		
Tax Warrant	9,924,817	
<u>Mill Rate Computation</u>		
1. Tax Warrant	9,924,817	
-----	-----	=
2. Taxable Grand List	926,094,925	10.72

**Town of Mansfield  
Revenue Summary by Object**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
<b>402 Licenses and Permits</b>					
40201 Misc Licenses & Permits	2,582	2,100	2,100	2,500	2,500
40202 Sport Licenses	540	700	700	700	700
40203 Dog Licenses	7,851	7,500	7,500	7,800	7,800
40204 Conveyance Tax	229,079	150,000	150,000	130,000	150,000
40210 Trailer & Subdivision Permits	4,195	8,000	8,000	5,000	6,000
40211 Zoning Permits	16,162	20,000	20,000	15,000	18,000
40212 Zba Applications	1,010	2,000	2,000	4,000	4,000
40214 Iwa Permits	1,950	5,000	5,000	6,000	6,000
40223 Sewer Permits		50	50	50	50
40224 Road Permits	2,150	1,500	1,500	1,300	1,300
40230 Building Permits	199,344	210,000	210,000	171,750	175,000
40231 Adm Cost Reimb-permits	170	100	100	100	100
40232 Housing Code Permits	62,515	84,900	84,900	84,900	86,000
40233 Housing Code Penalties		100	100	100	100
40234 Landlord Registrations	1,580	1,000	1,000	1,000	600
<b>Total 402 Licenses</b>	<b>529,128</b>	<b>492,950</b>	<b>492,950</b>	<b>430,200</b>	<b>458,150</b>

Conveyance taxes and building fees are the two largest items in this category. Based on the current year, the fiscal year 09/10 budget reflects a continued reduction in the real estate market for new construction.

**Town of Mansfield  
Revenue Summary by Object**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
404 Fed. Support Gov					
40352 Payment In Lieu Of Taxes	1,927	1,850	1,850	1,850	1,850
40357 Social Serv Block Grant	3,657	3,650	3,650	7,532	
<b>Total</b>					
404 Fed. Support - Gov	5,584	5,500	5,500	9,382	1,850

Mansfield receives for General Government purposes a nominal Payment in Lieu of Taxes for the Mansfield Hollow Dam flood control area. The Town also receives federal pass through grants for Child and Youth Services, a Social Services block grant for counseling. This grant has been converted to a two-year grant, so no additional revenue is projected for 09/10.

**Town of Mansfield  
Revenue Summary by Object**

		Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
405 State Support Education						
40401	Education Assistance	9,647,880	10,070,680	10,070,680	10,070,680	10,070,680
40402	School Transportation	277,161	283,060	283,060	283,060	238,900
Total	405 State Support - Ed	<u>9,925,041</u>	<u>10,353,740</u>	<u>10,353,740</u>	<u>10,353,740</u>	<u>10,309,580</u>

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

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

**Town of Mansfield  
Revenue Summary by Object**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
406 State Support Government					
40451 Pilot - State Property	8,020,784	8,368,470	8,368,470	8,368,470	7,642,420
40454 Circuit Crt-parking Fines	1,295			1,595	
40455 Circuit Breaker	35,303	38,800	38,800	42,700	43,000
40456 Tax Relief For Elderly	2,000	2,000	2,000	2,000	2,000
40457 Library - Connecticut/ill	19,644	14,000	14,000	14,000	14,000
40458 Library - Basic Grant	2,403	2,500	2,500	2,500	2,000
40459 Tax Credit New Mfg Equipment	7,161	3,900	3,900	6,034	3,250
40460 Boat Reimbursement	2,503	2,500	2,500	2,500	2,500
40462 Disability Exempt Reimb	1,074	800	800	1,290	800
40465 Emerg Mgmt Performance Grant	6,000	7,000	7,000	7,660	8,000
40469 Veterans Reimb	6,275	6,900	6,900	6,470	6,560
40494 Judicial Revenue Distribution	11,417	3,000	3,000	4,460	3,000
40496 Pilot-Holinko Estates	14,518	13,500	13,500	13,500	13,500
<b>Total</b>					
406 State Support - Gov	<u>8,130,377</u>	<u>8,463,370</u>	<u>8,463,370</u>	<u>8,473,179</u>	<u>7,741,030</u>

This section includes those State grants received by the Town to support general government activities. Payments in Lieu of Taxes (PILOT) is the result of Mansfield being the home to the University of Connecticut and the Bergin Correctional Institute. As proposed by the Governor, this grant is expected to decrease next year by \$726,050 or 8.7%.

The property tax relief programs (circuit breaker, tax relief – elderly, and veterans reimbursement grants) have been included in the Governor's budget and are reflected here. The circuit breaker grant reflects a \$4,200 increase for the coming year.

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

**Town of Mansfield  
Revenue Summary by Object**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
409 Charge for Services					
40605 Region 19 Financial Services	83,310	85,810	85,810	85,810	85,810
40606 Health District Services	12,470	14,860	14,860	14,860	17,290
40610 Recording	60,793	50,000	50,000	60,000	60,000
40611 Copies Of Records	13,145	18,450	18,450	13,950	17,240
40612 Vital Statistics	6,283	5,000	5,000	6,000	6,000
40613 Sale Of Maps/regs	92	100	100	100	100
40620 Police Service	69,370	25,000	25,000	25,000	25,000
40622 Redemption/Release Fees	2,169	3,000	3,000	3,000	3,000
40625 Animal Adoption Fees	1,030	1,600	1,600	1,600	1,600
40628 Redemption Fees-Hampton/Scotland	273	400	400		
40629 Adoption Fees-Hampton Scotland	45	20	20		
40641 Postage On Overdue Books	17,963	17,000	17,000	17,000	18,000
40650 Blue Prints	134	100	100	50	50
40656 Reg Dist 19 Grnds Mntnce	73,620	75,830	75,830	75,830	78,100
40663 Zoning Regulations	184	250	250	150	200
40671 Day Care Grounds Maintenance	10,390	10,700	10,700	10,700	11,020
40674 Charge for Services	2,503	2,000	2,000	2,000	2,500
40678 Celeron Sq Assoc Bikepath Maint.	2,700	2,700	2,700	2,700	2,700
40699 Fire Safety Code Fees					35,000
<b>Total</b>					
409 Charge for Services	356,474	312,820	312,820	318,750	363,610

This section includes revenues derived from services provided to individuals or other entities. The Town has contractual agreements with the Regional School District for accounting and bookkeeping, risk management, and grounds maintenance. Recording is the fee received through the Town Clerk's Office for the recording of legal documents. The revenue for Police Services is to reimburse the Town when personnel are requested by individuals or corporations for special duty. Finally, the Town is also providing grounds maintenance services to the Discovery Depot Child Care Center. The Center is located in a rent free Town owned building.

**Town of Mansfield  
Revenue Summary by Object**

		Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
410 Fines and Forfeitures						
40702	Parking Tickets - Town	3,425	4,500	4,500	9,050	4,500
40710	Building Fines	340	250	250	330	1,000
40711	Landlord Registration Penalty	125	90	90	90	90
40715	Ordinance Violation Penalty	360				
Total 410 Fines and Forfeitures		4,250	4,840	4,840	9,470	5,590

Parking ticket revenue is received for illegally parked vehicles. Speeding fines revert to the State.

**Town of Mansfield  
Revenue Summary by Object**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
411 Miscellaneous					
40801 Rent	6,960	5,590	5,590	5,590	5,760
40804 Rent - Historical Soc	2,700	2,000	2,000	2,000	2,000
40807 Rent - Town Hall	200	500	500	500	200
40808 Rent - Senior Center		100	100	100	100
40813 General Assistance - Indiv.	13,989			9,641	
40817 Telecom Services Payment	99,810	100,000	100,000	100,000	100,000
40820 Interest Income	454,890	550,000	550,000	150,000	140,000
40825 Rent - R19 Maintenance	2,790	2,790	2,790	2,790	2,790
40890 Other	9,205	2,750	2,750	5,780	2,500
<b>Total</b>					
411 Miscellaneous	590,544	663,730	663,730	276,401	253,350

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

In preparing the current year budget we had anticipated that short-term interest rates would remain relatively unchanged. However, interest rates have declined significantly and we expect that they will remain low for the coming fiscal year. For FY 2009/10 we have anticipated interest income of \$140,000.

**Town of Mansfield  
Revenue Summary by Object**

		Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
412 Operating Transfers In						
40928	School Cafeteria	2,500	2,500	2,500	2,500	2,500
Total	412 Operating Transfers In	2,500	2,500	2,500	2,500	2,500

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**EXPENDITURE  
SUMMARIES**

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

	ACTUAL 07/08	APPROP. 08/09	ADJ. APP. 08/09	ESTIMATED 08/09	PROPOSED 9/10
General Fund - Town					
10000 General Government	\$ 2,227,830	\$ 2,318,080	\$ 2,311,925	\$ 2,368,277	\$ 2,299,060
20000 Public Safety	2,737,817	2,759,840	2,666,110	2,716,902	2,783,540
30000 Public Works	1,865,381	1,944,280	1,916,150	1,919,660	1,920,280
40000 Community Services	1,460,854	1,567,700	1,546,660	1,519,600	1,474,090
50000 Community Development	506,812	548,810	524,960	489,540	490,350
60000 Education - MBOE	19,587,606	20,930,800	20,930,800	20,573,980	20,595,570
70000 Town-Wide Expenditures	2,197,117	2,556,270	2,729,175	2,492,860	2,457,770
90000 Other Financing	1,417,420	954,660	954,660	954,660	1,064,660
<b>TOTAL General Fund - Town</b>	<b>\$ 32,000,837</b>	<b>\$ 33,580,440</b>	<b>\$ 33,580,440</b>	<b>\$ 33,035,479</b>	<b>\$ 33,085,320</b>

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

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
111 General Fund - Town					
100 General Government					
11100 Legislative	\$ 80,378	\$ 76,660	\$ 74,495	\$ 81,055	\$ 68,140
11101 Charter Revision	288				
12100 Municipal Management	186,322	191,720	187,730	187,990	188,160
12200 Human Resources	129,984	96,420	118,840	141,770	118,260
13100 Town Attorney	52,475	20,000	20,000	25,000	40,000
13200 Probate	1,885	2,120	2,120	2,120	1,490
14200 Registrars	39,004	62,560	54,360	54,220	56,240
15100 Town Clerk	185,448	182,440	184,710	181,805	184,870
15200 General Elections	14,390	17,550	17,550	12,940	12,650
16100 Finance Administration	68,052	71,160	71,160	70,310	47,370
16200 Accounting & Disbursements	253,184	272,550	258,270	257,910	250,800
16300 Revenue Collections	142,898	149,820	148,630	143,067	131,480
16401 Board Of Assessment Appeals					
16402 Property Assessment	174,686	198,510	197,490	209,120	195,450
16510 Central Copying	40,336	39,000	39,000	39,000	39,000
16511 Central Services	34,389	33,500	33,500	33,500	33,500
16600 Information Technology	54,550	64,700	64,700	64,700	67,000
30900 Facilities Management	769,561	839,370	839,370	863,770	864,650
<b>Total 100 General Government</b>	<b>2,227,830</b>	<b>2,318,080</b>	<b>2,311,925</b>	<b>2,368,277</b>	<b>2,299,060</b>
200 Public Safety					
21200 Police Services	821,511	930,790	843,690	881,180	954,230
21300 Animal Control	82,774	85,740	88,070	88,222	86,870
22101 Fire Marshal	117,617	119,870	123,040	123,440	111,520
22155 Fire & Emerg Services Admin	198,885	205,970	207,700	207,500	206,850
22160 Fire & Emergency Services	1,484,803	1,382,330	1,353,640	1,366,590	1,374,950
23100 Emergency Management	32,227	35,140	49,970	49,970	49,120
<b>Total 200 Public Safety</b>	<b>2,737,817</b>	<b>2,759,840</b>	<b>2,666,110</b>	<b>2,716,902</b>	<b>2,783,540</b>
300 Public Works					
30100 Public Works Administration	72,696	44,890	32,680	35,170	88,410
30200 Supervision & Operations	82,576	87,080	87,080	87,080	86,580
30300 Road Services	743,302	755,070	754,330	745,630	654,450
30400 Grounds Maintenance	293,449	329,730	314,150	322,200	341,620
30600 Equipment Maintenance	513,630	544,110	544,510	550,330	570,210
30700 Engineering	159,728	183,400	183,400	179,250	179,010
<b>Total 300 Public Works</b>	<b>1,865,381</b>	<b>1,944,280</b>	<b>1,916,150</b>	<b>1,919,660</b>	<b>1,920,280</b>
400 Community Services					
42100 Human Services Administration	258,496	277,430	277,430	277,430	279,600
42202 Mansfield Challenge - Winter	3,143	2,650	2,650	2,650	2,650
42204 Youth Employment - Middle Sch	4,600	4,000	4,000	4,000	2,000
42210 Youth Services	94,960	137,620	125,870	125,870	126,470

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

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
42300 Senior Services	208,734	217,000	216,360	216,560	191,550
43100 Library Services Admin	588,102	613,220	604,570	578,510	573,120
45000 Contributions To Area Agency	302,819	315,780	315,780	314,580	298,720
<b>Total 400 Community Services</b>	<b>1,460,854</b>	<b>1,567,700</b>	<b>1,546,660</b>	<b>1,519,600</b>	<b>1,474,110</b>
<b>500 Community Development</b>					
30800 Building Inspection	153,628	160,490	160,490	132,270	122,920
30810 Housing Inspection	119,008	127,610	103,760	103,760	113,610
51100 Planning Administration	218,312	230,160	230,160	227,460	226,820
52100 Planning/Zoning Inland/Wetland	10,596	24,050	24,050	19,550	20,500
58000 Boards and Commissions	5,268	6,500	6,500	6,500	6,500
<b>Total 500 Community Development</b>	<b>506,812</b>	<b>548,810</b>	<b>524,960</b>	<b>489,540</b>	<b>490,350</b>
<b>700 Town-Wide Expenditures</b>					
71000 Employee Benefits	2,073,209	2,384,890	2,385,750	2,374,530	2,350,420
72000 Insurance	123,908	121,880	118,330	118,330	118,330
73000 Contingency		49,500	225,095		(10,980)
<b>Total 700 Town-Wide Expenditures</b>	<b>2,197,117</b>	<b>2,556,270</b>	<b>2,729,175</b>	<b>2,492,860</b>	<b>2,457,770</b>
<b>900 Other Financing</b>					
92000 Other Financing Uses	1,417,420	954,660	954,660	954,660	1,064,660
<b>Total 900 Other Financing Uses</b>	<b>1,417,420</b>	<b>954,660</b>	<b>954,660</b>	<b>954,660</b>	<b>1,064,660</b>
<b>Total 111 General Fund - Town</b>	<b>\$12,413,231</b>	<b>\$12,649,640</b>	<b>\$12,649,640</b>	<b>\$12,461,499</b>	<b>\$12,489,770</b>

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

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
<b>111 General Fund - Town</b>					
51030 Underage Drinking Deduction	\$ (17,500)		\$ (8,750)	\$ (8,750)	\$ (8,750)
51031 Elderly Disabled Transp Deduc	(6,414)		(3,000)	(3,000)	
51027 Youth Service Bureau-Deductio	(16,341)	(16,320)	(16,320)	(16,320)	(16,430)
51405 Town Aid Deduction	(97,607)	(107,500)	(107,500)	(107,500)	(47,690)
<b>Total Salary Reductions</b>	<b>(137,862)</b>	<b>(123,820)</b>	<b>(135,570)</b>	<b>(135,570)</b>	<b>(72,870)</b>
<b>511 Noncertif.</b>					
51103 Maintenance Personnel	160,328	167,860	167,860	167,860	170,620
51111 Other Salaries	440				
51113 Substitutes - Maintenance Per		1,200	1,200	1,200	1,200
51120 Overtime - Straight Time	1,471	2,300	2,300	2,300	2,300
51121 Overtime - Double Time	1,307	1,000	1,000	1,000	1,000
51122 Overtime - Time And One Half	17,704	14,000	14,000	14,000	14,000
<b>Total 511 Noncertif.</b>	<b>181,250</b>	<b>186,360</b>	<b>186,360</b>	<b>186,360</b>	<b>189,120</b>
<b>517 Salaries and Wages</b>					
51201 Regular Payroll - CSEA	1,492,709	1,566,580	1,524,740	1,500,530	1,559,720
51202 Part-time (B) - CSEA	57,020	55,520	55,520	55,520	69,700
51203 Parttime NB CSEA	43,426	45,610	47,340	47,340	23,040
51204 Overtime - 1-1/2 Time - CSEA	1,481	1,000	1,000	2,000	3,290
51205 Overtime - Straight Time-CSEA	4,584	3,700	3,700	5,700	5,200
51301 Regular	217,942	182,020	94,920	94,920	
51302 Part-time (nb)	66,386	70,840	77,840	77,840	67,840
51303 Overtime - Time And One Half	4,554	10,000	3,000	3,000	
51304 Reimbursable Straight Time		250	250	250	
51305 Reimbursable Overtime	16,987	33,000	33,000	33,000	25,000
51401 Regular	1,007,160	1,048,670	1,032,750	1,023,810	945,100
51402 Overtime - Time And One Half	64,456	73,610	73,610	76,630	80,480
51403 Overtime - Double Time	363				
51501 Regular	626,163	699,450	657,760	657,760	749,540
51503 Part-time	269,281	225,000	215,000	215,000	195,000
51504 Training Salaries	22,499	51,690	51,690	51,690	20,000
51505 Overtime - Time And One Half	261,416	125,000	151,000	151,000	125,000
51507 OVERTIME -TIME AND 1/4		3,000			
51508 Volunteer Incentive Program	40,000	44,500	44,500	44,500	44,500
51601 Regular Payroll	1,424,608	1,495,250	1,517,220	1,517,220	1,474,160
51602 Part-time (B)				22,980	21,750
51603 Temporary	47,375	44,280	44,280	44,280	44,280
51604 Elected Officials	38,323	57,810	49,610	49,610	50,640
51605 Part-time (NB)	149,541	147,490	167,810	188,810	133,370
51606 Part-time Substitutes	864				
51630 Unalloc. "Steps" Reduction					(17,640)
51631 Unalloc Longevity Reduction					(43,340)
<b>Total 517 Salaries and Wages</b>	<b>5,857,138</b>	<b>5,984,270</b>	<b>5,846,540</b>	<b>5,863,390</b>	<b>5,576,630</b>

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

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
<b>520 Benefits</b>					
52001 Social Security	331,503	376,000	376,000	355,000	348,150
52002 Workers Compensation	313,500	375,000	375,000	385,000	335,000
52003 MERS	345,140	365,860	365,280	350,000	343,310
52004 MERS/Adjustments	578	600	600	600	600
52005 Unemployment Compensation	8,241	7,500	7,500	32,000	67,000
52006 Pension-Annuity	6,396	6,910	6,910	8,700	8,700
52007 Medicare	86,037	98,500	98,500	89,000	86,970
52008 MERS/Administrative Assesment	13,950	14,370	14,370	13,500	14,000
52009 Charge For Employee Benefits	(5,943)				
52011 MERS - Firefighters	67,733	74,690	74,690	68,900	70,000
<b>Total 520 Benefits</b>	<b>1,167,135</b>	<b>1,319,430</b>	<b>1,318,850</b>	<b>1,302,700</b>	<b>1,273,730</b>
<b>521 Medical Ben.</b>					
52013 Soc Security Altern ICMA 2%	14,072	20,640	20,640	14,700	14,700
52103 Town - Life Insurance	23,184	23,000	23,000	22,000	22,000
52105 Town-Medical Insurance	837,310	996,940	998,380	998,380	1,011,690
52106 Employee Assist Prog (USMHS)	3,565	3,680	3,680	4,800	4,800
52112 Long Term Disability Insuranc	49,625	46,730	46,730	50,000	50,000
52113 Short Term Disability Insuran	38,078	36,020	36,020	43,500	43,500
52120 Trans To Enterprise Fund	(61,760)	(62,050)	(62,050)	(62,050)	(70,500)
<b>Total 521 Medical Ben</b>	<b>904,074</b>	<b>1,064,960</b>	<b>1,066,400</b>	<b>1,071,330</b>	<b>1,076,190</b>
<b>522 Misc Benefits</b>					
52201 Prof Improv Reimbursement		1,500	1,500	2,250	2,250
52202 Travel/Conference Fees	19,259	32,300	31,100	27,930	20,140
52203 Membership Fees/Prof Dues	36,616	36,930	34,505	34,970	33,170
52204 Uniform Maintenance	2,158	3,200	3,200	2,760	2,700
52205 Work Clothing	17,057	12,000	12,000	12,000	12,000
52206 Protective Clothing	15,907	18,250	18,250	18,280	18,300
52209 Staff Development	3,510	5,000	5,000	4,500	5,000
52210 Training	18,604	24,320	24,520	24,205	24,280
52211 Uniform Allowance	2,377	2,420	2,420	400	1,300
52212 Mileage Reimbursement	2,684	3,170	3,170	3,250	3,400
52213 Meal Reimbursement	3,636	3,950	3,950	3,760	4,550
52215 Recruitment Expense	103	1,200	1,200	1,200	1,200
<b>Total 522 Misc Benefits</b>	<b>121,911</b>	<b>144,240</b>	<b>140,815</b>	<b>135,505</b>	<b>128,290</b>
<b>531 Prof &amp; Tech Services</b>					
53111 Medical Services	18,248	24,900	24,900	22,900	24,700
53119 LAN/WAN Expenditures	61,200	64,700	64,700	64,700	67,000
53120 Prof & Tech Services	59,406	82,860	76,860	51,380	23,760
53122 Legal Services	137,707	70,000	70,000	75,000	90,000
53123 Veterinary Service	2,356	3,000	3,000	3,000	3,000
53124 Consultants	1,320	1,500	1,500	1,500	1,500
53125 Audit Expense	42,455	38,260	38,260	44,450	44,450
53133 Drug Testing	1,711	5,500	5,500	5,500	5,500
<b>Total 531 Prof &amp; Tech</b>	<b>324,403</b>	<b>290,720</b>	<b>284,720</b>	<b>268,430</b>	<b>259,910</b>

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

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
<b>532 Purch Property Services</b>					
53213 Refuse Collection	18,601	14,250	14,250	10,000	10,000
53230 Water/Sewer	32,121	18,000	18,000	35,200	36,680
53231 Water Hydrants	15,805	15,820	15,820	15,820	22,860
53232 Bldg Maintenance Service	20,236	23,000	23,000	35,550	26,000
<b>Total 532 Purch Property Services</b>	<b>86,763</b>	<b>71,070</b>	<b>71,070</b>	<b>96,570</b>	<b>95,540</b>
<b>533 Repairs/Maintenance</b>					
53301 Building Repairs	27,393	24,600	24,600	24,600	24,600
53302 Equipment Repair	29,073	25,100	25,100	26,352	28,150
53303 Veh Repairs & Maintenance	42,246	33,000	33,000	35,000	35,000
53304 Equip Maintenance Contracts	9,004				
53308 Ambulance Repairs	2,412	5,000	5,000	5,000	4,000
53314 Equipment Testing	7,569	10,000	10,000	14,000	10,000
<b>Total 533 Repairs/Maintenance</b>	<b>117,697</b>	<b>97,700</b>	<b>97,700</b>	<b>104,952</b>	<b>101,750</b>
<b>534 Rentals</b>					
53402 Equipment Rental	1,909	530	530	530	530
<b>Total 534 Rentals</b>	<b>1,909</b>	<b>530</b>	<b>530</b>	<b>530</b>	<b>530</b>
<b>537 Contrib to Area Agencies</b>					
53701 Dial-A-Ride	38,410	41,030	41,030	41,030	41,030
53702 Wincog	17,360	17,420	17,420	17,420	17,420
53703 WRFSoA-McSweeny Senior Cneter	6,500	6,500	6,500	6,500	1,500
53707 United Services, Inc	8,550	8,550	8,550	8,550	8,000
53708 WRTD - Windam Reg Transit Dis	36,170	37,310	37,310	37,310	37,310
53709 Meals On Wheels	1,470	1,470	1,470	1,470	1,470
53711 Sexual Assault Crisis Service	4,700	4,700	4,700	4,700	4,000
53712 CT Legal Services	6,000	6,000	6,000	6,000	5,000
53713 VFW - Memorial Day		1,200	1,200		
53718 NECASA	800	800	800	800	800
53722 WRTD-Disable Transport	30,460	30,460	30,460	30,460	30,460
53725 WRTD-Pre-paid Fare	14,545	15,000	15,000	15,000	15,000
53727 Community Companion & Homemak	4,500	4,500	4,500	4,500	4,000
53733 Eastern Highlands Health Dist	105,354	111,840	111,840	111,840	112,230
53734 Mansfield/UConn Transportatio	5,000	5,500	5,500	5,500	500
53737 Holy Family Shelter	3,000	3,000	3,000	3,000	3,000
53739 Veterans' Services	13,500	13,500	13,500	13,500	10,000
53740 Windham Area Interfaith Minis	2,500	2,500	2,500	2,500	2,500
53743 Safe Havens	2,000	2,000	2,000	2,000	2,000
53745 Windham Area No Freeze Projec	2,000	2,500	2,500	2,500	2,500
<b>Total 537 Contrib to Area Agencies</b>	<b>302,819</b>	<b>315,780</b>	<b>315,780</b>	<b>314,580</b>	<b>298,720</b>
<b>538 Insurance</b>					
53801 General Liability Insurance	167,219	168,600	167,330	167,330	167,330
53802 Insurance Consultant	3,454	2,280			
53808 LAP Reimbursable Deductible	5,286	2,000	2,000	2,000	2,000
<b>Total 538 Insurance</b>	<b>175,959</b>	<b>172,880</b>	<b>169,330</b>	<b>169,330</b>	<b>169,330</b>

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

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
<b>539 Other Purch Services</b>					
53920 Vital Statistics	548	600	600	600	600
53921 Alarm Service	44,337	42,100	42,100	42,100	42,860
53923 Middle School Yth Employment	4,600	4,000	4,000	4,000	2,000
53924 Advertising	25,187	20,170	18,770	16,262	18,300
53925 Printing & Binding	17,642	18,900	18,900	13,260	16,550
53926 Postage	41,138	43,900	41,400	40,200	39,450
53927 Indexing & Recording	4,626	6,000	6,000	5,000	5,000
53931 System Support - ADMINS	17,860				
53932 System Support - VMS	1,845				
53933 Resident State Trooper	506,867	620,000	620,000	662,000	806,000
53934 Election Workers	9,717	14,000	14,000	10,000	7,000
53940 Copier Maintenance Fees	36,000	36,000	36,000	36,000	36,000
53943 Phone Service					
53949 Community Events	10,534	9,500	9,500	10,700	2,000
53950 Bonus	324	350	350	350	350
53960 Other Purchased Services	755	3,400	3,220	2,100	1,400
53961 Microfilm & Photo Service	2,400	2,730	2,730	2,730	2,780
53964 Voice Communications	90,340	103,580	103,580	103,580	103,650
53967 Vol Firefighters Pension	40,500	40,500	40,500	40,500	40,500
<b>Total 539 Other Purchased Serv</b>	<b>855,220</b>	<b>965,730</b>	<b>961,650</b>	<b>989,382</b>	<b>1,124,440</b>
<b>541 Instructional Supplies</b>					
54102 Library Supplies	4,074	5,000	4,000	4,000	3,000
54105 Art & Drafting	483	800	800	1,000	900
<b>Total 541 Instructional Supplies</b>	<b>4,557</b>	<b>5,800</b>	<b>4,800</b>	<b>5,000</b>	<b>3,900</b>
<b>542 School/Library Books</b>					
54214 Reference Bks & Periodicals	7,238	9,430	9,430	7,440	7,730
54252 Juvenile Books	19,275	22,000	20,900	18,900	17,850
54253 J-Periodicals	1,009	1,020	1,000	870	1,000
54254 J-realia	1,746	1,200	1,200	1,200	1,800
54256 J-Audiobook	3,339	1,700	1,700	1,700	2,550
54258 J-Reference	1,882	2,000	1,850	1,850	1,800
54259 J-Visual	1,500	1,200	1,000	1,000	2,120
54260 J-Music	667	620	620	620	600
54261 J-Computer Programs		150			
54262 Young Adult-Books	6,887	6,020	6,020	3,500	5,950
54263 YA-Periodicals	230	300	300	300	300
54271 ADULT-BOOKS	31,583	36,900	33,270	20,500	25,250
54272 A-Periodicals	3,389	5,620	5,400	5,400	5,400
54275 A-Audiobook	15,433	19,000	18,050	15,000	13,600
54277 A-Reference	8,032	8,160	7,750	6,750	7,230
54278 A-Visual	6,468	3,800	3,800	3,800	7,140
54279 A-Music	1,368	1,670	1,000	1,000	1,000
54283 Reference Computer Programs	7,782	8,890	7,890	7,000	6,000
<b>Total 542 School/Libraries</b>	<b>117,828</b>	<b>129,680</b>	<b>121,180</b>	<b>96,830</b>	<b>107,320</b>

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

		Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
<b>543 Office Supplies</b>						
54301	Office Supplies	28,828	31,040	32,620	32,710	29,600
54302	Copier Supplies	5,336	4,000	4,000	4,000	4,000
54303	Parks Supplies	527	450	450	450	450
54304	Medical Supplies	12,784	13,500	13,500	13,500	13,500
54309	Communications					
54310	Emergency Supplies		250	250	250	250
<b>Total 543 Office Supplies</b>		<b>47,475</b>	<b>49,240</b>	<b>50,820</b>	<b>50,910</b>	<b>47,800</b>
<b>544 Food Service Supplies</b>						
54402	Food	3,167	1,550	1,550	2,700	2,500
54410	Pet Food	246	400	400	400	400
<b>Total 544 Food Services</b>		<b>3,413</b>	<b>1,950</b>	<b>1,950</b>	<b>3,100</b>	<b>2,900</b>
<b>545 Land/Rd Maint Supplies</b>						
54504	Sand/Gravel/Cement	40	500	500	500	500
54510	Signs & Signals		100	100	100	100
54511	Grounds Supplies	22,340	16,250	16,250	22,000	22,000
<b>Total 545 Land/Rd Maintenance</b>		<b>22,380</b>	<b>16,850</b>	<b>16,850</b>	<b>22,600</b>	<b>22,600</b>
<b>546 Energy</b>						
54601	Gasoline - Unleaded	120,341	115,000	115,000	115,000	93,200
54602	Diesel Fuel	104,745	112,500	112,500	112,500	146,700
54603	Fuel Oil	112,050	140,250	140,250	140,250	135,250
54604	Electric	155,400	185,000	185,000	185,000	183,000
54605	Propane	6,718	4,150	4,150	4,600	4,400
54606	Natural Gas	15,000	24,800	24,800	24,800	22,800
54607	Street Lighting	42,500	42,500	42,500	42,500	45,050
54608	Gasoline - Regular	15				
54610	Clean Energy		1,000	1,000	1,000	1,000
<b>Total 546 Energy</b>		<b>556,769</b>	<b>625,200</b>	<b>625,200</b>	<b>625,650</b>	<b>631,400</b>
<b>547 Building Supplies</b>						
54701	Building Supplies	30,873	43,400	43,400	43,500	43,400
54702	Custodial Supplies	737	1,400	1,400	1,350	1,350
54704	Paint Supplies	3,247	7,100	7,100	7,100	7,100
54705	Hand Tools	1,633	2,550	2,550	2,550	2,350
54706	Non Capitalized Equipment	2,774	3,450	1,450	1,650	1,650
<b>Total 547 Building Supplies</b>		<b>39,264</b>	<b>57,900</b>	<b>55,900</b>	<b>56,150</b>	<b>55,850</b>

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

		Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
<b>548 Rolling Stock Supplies</b>						
54802	Lubrication & Anti-freeze	5,037	7,200	7,200	7,200	7,500
54806	Auto Parts	17,374	13,750	13,750	13,750	14,440
54807	Truck Parts	84,463	70,500	70,500	83,200	78,000
54808	Equipment Parts	38,700	44,100	44,100	44,100	46,300
<b>Total</b>	<b>548 Rolling Stock Supplies</b>	<b>145,574</b>	<b>135,550</b>	<b>135,550</b>	<b>148,250</b>	<b>146,240</b>
<b>549 Other Supplies</b>						
54901	Firefighting Supplies	18,519	6,000	6,000	6,000	6,000
54906	Police Supplies	2,641	2,500	2,500	2,500	2,500
54909	Welding Supplies	2,992	3,500	3,500	3,500	3,500
54911	Other Program Supplies	9,380	11,650	11,650	10,150	10,450
<b>Total</b>	<b>549 Other Supplies</b>	<b>33,532</b>	<b>23,650</b>	<b>23,650</b>	<b>22,150</b>	<b>22,450</b>
<b>554 Equipment</b>						
55420	Office Equipment	3,068				
55422	Furniture/Furnishings	380	500	500	500	400
55430	Equipment - Other	11,953	19,500	19,500	18,400	20,800
<b>Total</b>	<b>554 Equipment</b>	<b>15,401</b>	<b>20,000</b>	<b>20,000</b>	<b>18,900</b>	<b>21,200</b>
<b>563 Misc Expenses &amp; Fees</b>						
56306	Fee Waivers	85,254	85,260	85,260	85,260	87,000
56312	Contingency		49,500	225,095		50,000
56350	Board of Assessment Appeals	553	450	450	450	450
56351	Comm. on Sens. & Phys Impaire		100	100	100	100
56352	Commission on Aging		100	100	100	100
56353	Parks & Advisory Committee	1,135	3,000	3,000	3,000	3,000
56354	Zoning Board of Appeals	3,242	1,500	1,500	1,500	1,500
56355	Conservation Commission	75	100	100	100	100
56356	Beautification Committee	59	500	500	500	500
56357	Historic District Commission		150	150	150	150
56358	Arts Advisory Committee		500	500	500	500
56359	Agriculture Committee	204	100	100	100	100
<b>Total</b>	<b>563 Misc Expense</b>	<b>90,522</b>	<b>141,260</b>	<b>316,855</b>	<b>91,760</b>	<b>143,500</b>
<b>570 Expend Reductions</b>						
57120	Board Share	(37,080)				
57121	Coventry Share-Probate	(2,240)	(1,950)	(1,950)	(1,950)	(1,360)
<b>Total</b>	<b>570 Expend Reductions</b>	<b>(39,320)</b>	<b>(1,950)</b>	<b>(1,950)</b>	<b>(1,950)</b>	<b>(1,360)</b>

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

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
<b>582 Trans Out-Spec Revenue Fund</b>					
58211 Cnr	644,000				
58219 Other Operating	15,500	5,000	5,000	5,000	5,000
58226 Other Operating-Downtown Part	62,000	125,000	125,000	125,000	125,000
58227 Parks & Recreation Fund	245,920	334,660	334,660	334,660	334,660
<b>Total 582 Trans Out-Spec Rev</b>	<b>967,420</b>	<b>464,660</b>	<b>464,660</b>	<b>464,660</b>	<b>464,660</b>
<b>583 Trans Out-Debt Service Fund</b>					
58300 Debt Service Fund	400,000	415,000	415,000	415,000	500,000
<b>Total 583 Trans Out-Debt Service</b>	<b>400,000</b>	<b>415,000</b>	<b>415,000</b>	<b>415,000</b>	<b>500,000</b>
<b>584 Trans Out-Capital Projects</b>					
58400 Capital Projects Fund		25,000	25,000	25,000	50,000
<b>Total 584 Trans Out-Capital Proj</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>50,000</b>
<b>587 Trans Out-Trust Agency</b>					
58714 Medical Pension Trust Fund	50,000	50,000	50,000	50,000	50,000
<b>Total 587 Trans Out-Trust Agency</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Total 111 General Fund - Town</b>	<b>\$ 12,413,231</b>	<b>\$ 12,649,640</b>	<b>\$ 12,649,640</b>	<b>\$ 12,461,499</b>	<b>\$ 12,489,770</b>

**TOWN GOVERNMENTAL  
ACTIVITIES**

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

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
100 General Government					
11100 Legislative	80,378	76,660	74,495	81,055	68,140
11101 Charter Revision	288				
12100 Municipal Management	186,322	191,720	187,730	187,990	188,160
12200 Human Resources	129,984	96,420	118,840	141,770	118,260
13100 Town Attorney	52,475	20,000	20,000	25,000	40,000
13200 Probate	1,885	2,120	2,120	2,120	1,490
14200 Registrars	39,004	62,560	54,360	54,220	56,240
15100 Town Clerk	185,448	182,440	184,710	181,805	184,870
15200 General Elections	14,390	17,550	17,550	12,940	12,650
16100 Finance Administration	68,052	71,160	71,160	70,310	47,370
16200 Accounting & Disbursements	253,184	272,550	258,270	257,910	250,800
16300 Revenue Collections	142,898	149,820	148,630	143,067	131,480
16402 Property Assessment	174,686	198,510	197,490	209,120	195,450
16510 Central Copying	40,336	39,000	39,000	39,000	39,000
16511 Central Services	34,389	33,500	33,500	33,500	33,500
16600 Information Technology	54,550	64,700	64,700	64,700	67,000
30900 Facilities Management	769,561	839,370	839,370	863,770	864,650
<b>Total</b> 100 General Govt.	<b>2,227,830</b>	<b>2,318,080</b>	<b>2,311,925</b>	<b>2,368,277</b>	<b>2,299,060</b>

**GENERAL GOVERNMENT**

**Mission**

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

**Program Purpose and Description**

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

## LEGISLATIVE – 11100

The Town of Mansfield operates under the Council-Manager form of local government, with the Town Council acting as the legislative and policy-making body and exercising all powers of the Town except those specifically vested elsewhere by town charter or state statutes. The nine-member Town Council is elected biennially on an at-large basis. Council members serve without pay and elect one of their fellow members to serve as Mayor. The Town Council conducts its regular meetings on the second and fourth Monday of each month, and holds special meetings as needed. The Council also has three standing committees - Committee on Committees, Finance and Personnel. Ad hoc committees are appointed to review particular issues and submit recommendations to the full Council.

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

### FY 2008/09 Highlights

- Maintained active involvement with the Mansfield Downtown Partnership (three council members currently sit on the Partnership's Board of Directors).
- Reviewed work of Strategic Planning Steering Committee, *Mansfield 2020: A Unified Vision*. Sought input on the plan from a number of advisory committees and elected boards.
- Established ad hoc advisory committee to assist with Four Corners sewer project and created new Sustainability Advisory Committee to help lead Town's efforts to promote environmental and economic sustainability and quality of life.
- Purchased three key open space parcels: 55-acre Dorwart property; 69-acre Mansfield recreation Park (Lions Club); and 135-acre Moss Sanctuary. Also contributed to Joshua Trust's acquisition of 5.9-acre Luce property adjacent to Coney Rock Preserve.
- Worked with Town Manager and staff to implement deficit mitigation plan to address economic downtown and loss of non-tax revenue.
- In collaboration with the Mansfield Downtown Partnership, co-sponsored several successful community events, including the *Tour de Mansfield* (bike tour), *Festival on the Green* and *Winter Fun Day*.
- Continued to help lead the Mansfield Community-Campus Partnership (MCCP). The MCCP's mission is to improve the quality of life for all members of the community, and to promote positive community-campus relations.
- Monitored various community developments and issues affecting Mansfield residents such as UConn Landfill, proposed UConn compost facility and water/wastewater issues.
- Designated preferred developer for assisted/independent living project.

### FY 2009/10 Major Initiatives

- Continue to monitor and adjust fiscal policy as appropriate, in light of current economic conditions.
- Continue work on key sustainable development initiatives, including the Storrs Center project and Four Corners sewer project; provide assistance to new Sustainability Advisory Committee with its work.
- Provide policy direction and leadership to maintain and improve campus-community relations; support work of Committee on Community Quality of Life.
- Review recommendations from advisory committees regarding *Mansfield 2020: A Unified Vision*; implement various aspects of the plan as appropriate.

Town of Mansfield  
Expenditure Budget

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
11100 Legislative					
522 Misc Benefits	23,657	25,750	23,585	22,375	18,560
531 Prof & Tech Services	42,455	38,260	38,260	44,450	44,450
539 Other Purch Services	12,408	12,650	12,470	12,550	3,450
543 Office Supplies	200		180	180	180
544 Food Service Supplies	1,658			1500	1500
<b>Total</b> 11100 Legislative	<b>80,378</b>	<b>76,660</b>	<b>74,495</b>	<b>81,055</b>	<b>68,140</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
Legislative				
<u>Work Measurements</u>				
Agenda Items Considered *	137	154	154	154
Regular Council Meetings Held	23	25	25	25
Special Council Meetings Held	16	19	19	19

\* As of fiscal year 2007/08, this item includes new business items only.

## **MUNICIPAL MANAGEMENT– 12100**

The Town Manager is appointed by the Town Council to serve as the chief executive officer of the Town, and is charged with implementing Council policy and overseeing the work of all Town departments. In addition, the Town Manager serves as the Director of Public Safety, the Personnel Officer and the legal Traffic Authority. The Town Manager's staff is directly responsible for human resources and risk management and provides staff support to the Town Council and various advisory boards and committees.

### **FY 2008/09 Highlights**

- Gathered feedback from a number of advisory committees and elected boards regarding *Mansfield 2020: A Unified Vision* (Strategic Plan); continued to assist Council with prioritization and implementation of plan.
- Conducted peer review of public elements of the Storrs Center project, including the fiscal impact analysis and planned parking facilities; continued work on a comprehensive development agreement between the Town and the preferred developer; continued research to develop a parking management plan for the project.
- Worked with department heads and Mansfield Superintendent of Schools to prepare and implement a deficit mitigation plan in response to economic slowdown and loss of various non-tax revenues; implemented various staffing changes at Mansfield Community Center to address a potential deficit and promote long-term stability in the Recreation Fund.
- Installed a small cogeneration facility at the Community and re-bid the Mansfield Middle School fuel conversion project. Both projects will allow the Town to realize significant cost savings while using a cleaner source of energy.
- Initiated the Hunting Lodge Road Bikeway project; extended rental housing certification zone at no additional cost.
- Received authorization to purchase three key open space parcels: 55-acre Dorwart property; 69-acre Mansfield recreation Park (Lions Club); and 135-acre Moss Sanctuary. Also contributed to Joshua Trust's acquisition of 5.9-acre Luce property adjacent to Coney Rock Preserve.
- Participated in UConn Board of Trustee's review of spring weekend; continued to work with public safety, university and landlord representatives to mitigate the impact of parties and related activity at student housing complexes adjacent to campus.
- Continued to oversee a \$500,000 small cities community development grant for the installation of sprinklers and fire safety improvements at Juniper Hill Village (senior housing).
- Assisted with coordination of WINCOG region economic development program; participated in Government Finance Officers Association pilot performance measures study.
- Worked cooperatively with Town Clerk's Office to develop a Freedom of Information (FOI) policy and set of procedures for processing requests.
- Completed Assisted/Independent Living Advisory Committee review of responses to RFP and recommended a preferred developer to Town Council.

### **FY 2009/10 Major Initiatives**

- Assist Town Council with its review and prioritization of the recommendations presented in *Mansfield 2020: A Unified Vision*; continue implementation of various aspects of the strategic plan.
- Complete negotiation of proposed development agreement with Storrs Center preferred developer; continue preparation of Storrs Center parking management plan.
- Finalize and submit proposal for school renovation project to Town Council and Mansfield Board of Education. Pending Council's approval, submit proposal to voters for fall 2010 referendum.
- Assist advisory committee with Four Corners Sewer project, and develop action plan for implementation. Continue participation in WINCOG region economic development project.
- Complete Middle School fuel conversion project; and Hunting Lodge Road bikeway.
- Assist new Sustainability Advisory Committee with its work; continue efforts to promote sustainability in municipal operations and practices.
- Review and analyze police service delivery system, with respect to present and future needs, resource allocation and potential partnerships.

Town of Mansfield  
Expenditure Budget

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
12100 Municipal Management					
517 Salaries and Wages	173,369	178,010	180,280	180,280	181,200
522 Misc Benefits	4,846	5,310	5,050	5,310	4,660
531 Prof & Tech Services	5,611	6,000			
542 School/Library Books	268	400	400	400	200
543 Office Supplies	2,228	2,000	2,000	2,000	2,000
<b>Total 12100 Municipal Management</b>	<b>186,322</b>	<b>191,720</b>	<b>187,730</b>	<b>187,990</b>	<b>188,060</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	61,016	70,408	72,382	73,119
<u>EMPLOYEES</u>				
Town Manager	1.00	1.00	1.00	1.00
Capital Projects and Personnel Ass't	1.00	1.00	-	-
Executive Ass't to Town Manager	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	3.00	3.00	2.00	2.00
Paid from Other Funds	1.00	1.00	-	-
Paid from General Fund	2.00	2.00	2.00	2.00
<u>Municipal Management</u>				
<u>Work Measurements</u>				
Number of Full Time Equivalents	154.17	151.79	149.65	147.15
Staff Meetings Conducted	12	12	12	12
CIP Projects Administration (moved to Acctg/Disb)	109	65		
CIP Projects Closed Out (moved to Acctg/Disb)	32	12		

## **HUMAN RESOURCES - 12200**

Under the direction of the Assistant to Town Manager, the Town Manager's Office assists Town departments with the recruitment, retention and training of employees. The Office also administers personnel policies and employee benefits, and works to promote equitable and cooperative labor relations through collective bargaining and contract administration.

### **FY 2008/09 Highlights**

- Recruited and filled various full-time and part-time Town staff positions, including member services coordinator and finance director (anticipated).
- Completed negotiations for successor collective bargaining agreement with Police employees.
- Completed negotiations with Fire, Public Works, and Professional and Technical unions for successor collective bargaining agreements or contract extensions (anticipated).
- Conducted quarterly labor-management meetings with Public Works union.
- Reviewed, responded to and resolved labor grievances for Fire and Public Works bargaining unit members.
- Conducted classification studies for several Town positions.
- Worked to ensure that 403b plans for Mansfield Board of Education and Regional School District #19 were in compliance with new IRS regulations.
- Worked with benefits providers to update policy books and forms.
- Provided training opportunities for employees such as: CPR/First Aid Awareness; sprains and strains prevention; defensive driving; reasonable suspicion (DOT drug/alcohol compliance).
- Improved archiving and filing systems to ensure compliance with records retention requirements.

### **FY 2009/10 Major Initiatives**

- Continue to update various human resources policies.
- Complete revision to personnel rules for nonunion employees.
- As necessary, recruit and fill various vacant staff positions.
- Provide training opportunities for employees.

### **FY 2009/10 Budget Highlights**

- For many years, the HR support position was a full-time position that supported HR, Risk Management, Capital Projects, and the Small Cities program. Due to budget constraints and a reorganization of duties, the HR support position is budgeted at part-time; the part-time position will support the HR and Risk Management functions within the Town Manager's Office.

Town of Mansfield  
Expenditure Budget

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
12200 Human Resources					
517 Salaries and Wages	34,839	36,610	59,030	82,010	59,480
522 Misc Benefits	3,927	10,300	10,300	10,550	10,780
531 Prof & Tech Services	87,620	41,700	41,700	42,700	42,500
539 Other Purch Services	2,167	6,410	5,010	4,510	4,500
542 School/Library Books	1,342	1,300	1,300	500	500
543 Office Supplies	89	100	1,500	1,500	500
<b>Total</b> 12200 Human Resources	<b>129,984</b>	<b>96,420</b>	<b>118,840</b>	<b>141,770</b>	<b>118,260</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	12,241	18,110	32,927	24,002

EMPLOYEES

Assistant to the Town Manager	1.00	1.00	1.00	1.00
Human Resources Assistant	<u>0.00</u>	<u>0.00</u>	<u>0.54</u>	<u>0.54</u>
Total	1.00	1.00	1.54	1.54
Paid from Other Funds	0.50	0.50	0.50	0.50
Paid from General Fund	0.50	0.50	1.04	1.04

Personnel Management  
Work Measurements

Applicants Tested/Interviewed	200	200	40	40
New Hires, Full-Time	7	8	4	4
Collective Bargaining Sessions	8	12	10	12
Grievance	7	4	4	4

## **TOWN ATTORNEY - 13100**

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

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

Town of Mansfield  
Expenditure Budget

		Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
13100 Town Attorney						
	531 Prof & Tech Services	52,475	20,000	20,000	25,000	40,000
Total	13100 Town Attorney	52,475	20,000	20,000	25,000	40,000

## **PROBATE COURT – 13200**

The Probate Court serves the Towns of Mansfield and Coventry. It has jurisdiction over descendents' estates, testamentary trusts, guardianship of minors' estates, conservatorship of the estate and person of incapacitated adults, guardianship of persons with mental retardation, commitments of the mentally ill and changes of names for adults and minors. The Probate Court is also responsible for terminations of parental rights, removal of guardians of minors, emancipation of minors and adoptions. In addition, the court accepts applications for passports.

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

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

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

Town of Mansfield  
Expenditure Budget

		Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
13200 Probate						
	539 Other Purch Services	2,650	2,080	2,080	2,080	2,080
	542 School/Library Books	219	250	250	250	270
	543 Office Supplies	1,180	1,440	1,440	1,440	200
	549 Other Supplies	76	300	300	300	300
	570 Expend Reductions	(2,240)	(1,950)	(1,950)	(1,950)	(1,360)
Total	13200 Probate	1,885	2,120	2,120	2,120	1,490

## **REGISTRARS- 14200**

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

The staff consists of two Registrars, one Democrat and one Republican, plus one deputy for each party. The work is part-time and the Registrars are elected every two years. There are currently 13,100 registered voters in the Town.

### **FY 2008/2009 Highlights**

- Conducted the November 2008 Federal election, May 2009 Region School District 19 budget referendum and June 2009 Town budget referendum.
- Attended the 2009 Spring ROVAC and the 2009 Fall Regional Convention. Trained poll workers and voters in new system technology.
- Registered new voters.
- Processed cross-town registrations.
- Completed the annual canvass of voters.

### **FY 2009/2010 Initiatives**

- Conduct the November 2009 municipal election, May 2010 Region School District 19 budget referendum, and the June 2010 Town budget referendum.
- Monitor changes in current election law, including recently passed federal legislation.
- Continue training poll workers and voters on the use of new voting technology.
- Continue registering new voters.
- Continue to conduct the annual canvass of voters using the National Change of Address System.
- Continue to attend the Spring and Fall conventions.

Town of Mansfield  
Expenditure Budget

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
14200 Registrars					
517 Salaries and Wages	38,608	59,110	50,910	50,910	51,940
522 Misc Benefits	168	950	950	910	800
539 Other Purch Services	1,380	1,000	1,000	1,400	2,500
543 Office Supplies	(1,152)	1,500	1,500	1,000	1,000
<b>Total 14200 Registrars</b>	<b>39,004</b>	<b>62,560</b>	<b>54,360</b>	<b>54,220</b>	<b>56,240</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	13,565	12,950	20,440	20,959

ELECTED OFFICIALS

Registrars	<u>0.64</u>	<u>0.72</u>	<u>0.72</u>	<u>0.68</u>
Total	0.64	0.72	0.72	0.68
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	0.64	0.72	0.72	0.68

Registrars  
Work Measurements

Elections, Primaries and Referenda	4	4	4	4
Registered Voters	10,500	11,000	13,050	12,000
New Voters Registered	1,500	2,000	3,000	1,000
Special Voter Registration Sessions	3	3	3	3
Cross-town Registrations	250	350	600	250

## **TOWN CLERK - 15100**

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

The Town Clerk's Office performs several additional duties for the Town including: overseeing the records management program; processing Freedom of Information (FOI) requests; maintaining and assisting both staff and public with the Town Calendar of meetings; acting as notaries public; assisting with the permitting of raffles and games of chance; processing all Town mail, and updating the code of ordinances. The staff processes all petty cash vouchers and general assistance payment vouchers. The Assistant Town Clerk serves as Clerk of the Zoning Board of Appeals (ZBA) and processes minutes, applications, legal notices and decisions of the Board. The Town Clerk serves as the Clerk to the Town Council and is responsible for all minutes, legal notices, certification of documents and serves as staff to the Committee on Committees.

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

### **FY 2008/09 Highlights**

- Received a 2008/09 Historic Preservation Grant from the Connecticut State Library to remove and organize record material and continue to develop a records inventory.
- Organized and executed Town Clerk responsibilities in connection with the November 2008 Presidential election including the issuance of 612 absentee ballots and 175 Presidential ballots. Assisted the Registrars of Voters with registration of voters. Conducted Town Clerk responsibilities for the Region 19 budget referendum and the Town budget referendum.
- Completed installation and training on the new electronic Department of Environmental Protection's system for the issuance of hunting, fishing, trapping licenses and the issuance of deer tags.
- Instituted necessary changes for issuance of same sex marriage licenses starting on November 12, 2009.
- Began electronic monitoring of the temperature and humidity in the Town vault in an effort to establish base lines and record the effect of work done on the HVAC system; excessive humidity has been an ongoing problem in the vault.
- Reviewed the preservation needs of the Town's permanent records and sent Volume 4 of the land records (1741-1748) for deacidification, mending and reinforcement of paper as necessary, resewing and rebinding.
- Developed, in conjunction with the Town Manager's Office, a policy and set of procedures for processing FOI requests.

### **FY 2009/10 Initiatives**

- Convert remaining indexes for land records, Town meeting records and vital records with microfilm backup, as funds become available from the Historic Document Preservation Fund.
- Apply for a 2009/10 Historic Preservation Grant to continue work on creating an inventory of all in-house record material. Continue to work with all departments to determine the record retention requirements and disposition of material.
- Continue to gather, compile and index all historically significant legal opinions, agreements and contracts to store as permanent records of the Town.
- Pursue in-house scanning of land records within the existing POS system.

Town of Mansfield  
Expenditure Budget

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
15100 Town Clerk					
517 Salaries and Wages	159,038	163,380	165,650	165,650	168,010
522 Misc Benefits	1,462	1,360	1,360	1,375	1,080
531 Prof & Tech Services	4,693	3,300	3,300	3,300	3,300
539 Other Purch Services	18,919	12,600	12,600	10,100	11,100
542 School/Library Books	144	200	200	180	180
543 Office Supplies	1,192	1,600	1,600	1,200	1,200
<b>Total</b> 15100 Town Clerk	<b>185,448</b>	<b>182,440</b>	<b>184,710</b>	<b>181,805</b>	<b>184,870</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	55,880	64,622	66,508	67,797
REVENUE	317,752	230,300	219,000	242,000

EMPLOYEES

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

Town Clerk  
Work Measurements

Documents Recorded	3,200	3,000	2,500	3,000
Maps Filed	70	100	30	50
Vital Statistics	300	320	320	300
Sport Licenses	600	600	600	600
Dog Licenses	1,600	1,600	1,600	1,600

## **GENERAL ELECTIONS - 15200**

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

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

Town of Mansfield  
Expenditure Budget

		Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
15200 General Elections						
	533 Repairs/Maintenance		300	300	300	1400
	539 Other Purch Services	13,064	15,600	15,600	11,200	10,000
	543 Office Supplies	117	100	100	240	250
	544 Food Service Supplies	1,209	1,550	1,550	1,200	1,000
Total	15200 General Elections	14,390	17,550	17,550	12,940	12,650

## **FACILITIES MANAGEMENT - 30900**

This program includes the costs to maintain all municipal buildings under the supervision of the Director of Facilities Management

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

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

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

### **FY 2008/2009 Highlights**

- Installed improved security measures at all schools.
- Continue efforts to make the Town "green."
- Improved safety training for Town employees.
- Improved work order response time.
- Continue working on Mansfield Middle School heating project.
- Identifies ways to reduce overtime expenditures.
- Completed energy use graphs for ease of measuring usage.
- Worked on Building Committee for school projects.
- Installed co-gen unit at Mansfield Community Center.
- In a cost savings effort, assumed responsibility for maintenance of Community Center.
- Modified office and streamlined our operation.
- Completed the MSDS project mandated by OSHA.

### **FY 2009/10 Major Initiatives**

- Continue efforts to make the Town "green."
- Work with engineers to bid fossil fuel heating system at MMS.
- Continue to improve safety training for our employees.
- Improve communication between Department and building stakeholders.
- Investigate the feasibility of a maintenance garage at the maintenance shop.
- Continue to improve work order response time.
- Rebuild emergency generator and make it portable in order to provide power to any Town building without an emergency generator.
- Work on the Building Committee to ensure the Town gets good value for the school renovation project.
- Develop an improved maintenance schedule for the Fire Department buildings.
- Develop ways to save more energy in all Town owned buildings.
- Investigate improved use of Senior Center space.
- Complete state mandated asbestos survey every three years.
- Work on reducing water testing requirements from the state.

Town of Mansfield  
Expenditure Budget

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
30900 Facilities Management					
517 Salaries and Wages	272,306	281,070	281,070	281,070	301,980
522 Misc Benefits	3,192	3,200	3,200	3,200	2,820
532 Purch Property Services	67,463	50,250	50,250	73,550	64,000
533 Repairs/Maintenance	43,431	41,600	41,600	41,600	41,600
539 Other Purch Services	72,170	81,000	81,000	81,000	81,000
543 Office Supplies	859	700	700	1,800	700
546 Energy	288,322	354,550	354,550	354,550	345,550
547 Building Supplies	21,818	27,000	27,000	27,000	27,000
<b>Total</b> 30900 Facilities Management	<b>769,561</b>	<b>839,370</b>	<b>839,370</b>	<b>863,770</b>	<b>864,650</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	95,677	111,171	112,849	121,858
REVENUE	6,890	5,390	5,390	5,090

EMPLOYEES

Facilities Management Director	1.00	1.00	1.00	1.00
Maintenance Staff	1.25	1.25	2.25	2.25
Custodians	3.00	3.00	3.00	3.00
Administrative Assistant	1.00	1.00	1.00	1.00
<b>Total</b>	<b>6.25</b>	<b>6.25</b>	<b>7.25</b>	<b>7.25</b>
Paid from Other Funds	1.00	1.00	1.60	1.60
Paid from General Fund	5.25	5.25	5.65	5.65

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

	Actual 07/08	Approp. 08/09	Adj. App. 08/09	Estimated 08/09	Proposed 09/10
100 General Government-Finance					
16100 Finance Administration	68,052	71,160	71,160	70,310	47,370
16200 Accounting & Disbursements	253,184	272,550	258,270	257,910	250,800
16300 Revenue Collections	142,898	149,820	148,630	143,067	131,480
16402 Property Assessment	174,686	198,510	197,490	209,120	195,450
16510 Central Copying	40,336	39,000	39,000	39,000	39,000
16511 Central Services	34,389	33,500	33,500	33,500	33,500
16600 Information Technology	54,550	64,700	64,700	64,700	67,000
 Total 100 General Govt.	 768,095	 829,240	 812,750	 817,607	 764,600

**FINANCE**

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

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

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

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

## **FINANCE ADMINISTRATION - 16100**

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

### **FY 2008/09 Highlights**

- Recruit and hire a new Director of Finance following retirement of incumbent (upcoming Spring 2009).
- Negotiate new agreement with Region 19 for shared services (upcoming Spring, 2009).
- Established a lease purchase program to assist with capital needs until a long-term capital purchase solution is designed.
- Provided for the financing of the Co-Generation facility at the Community Center.
- Assisted the Town Manager in negotiating a memorandum of understanding with the developer for the Downtown Project.
- Purchased a natural gas contract for three years.

### **FY 2009/10 Major Initiatives**

- Begin the migration to a windows based financial management system.
- Continue to work with our State Representatives to restore intergovernmental funding to Mansfield.
- Issue bonds to fund the Mansfield Middle School Heating Upgrade project.
- Develop a long term financial plan for capital improvements.

### **FY 2009/10 Major Initiatives**

- Beginning FY 09/10, the cost share to fund the Finance Director position will be split in the following manner: 40% Town of Mansfield, 30% Mansfield Board of Education, and 30% Regional School District #19.

**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
16100 Finance Administration					
517 Salaries and Wages	67,054	69,260	69,260	69,260	46,000
522 Misc Benefits	726	1,300	1,300	750	970
542 School/Library Books	272	600	600	300	400
<b>Total 16100 Finance Admin.</b>	<b>68,052</b>	<b>71,160</b>	<b>71,160</b>	<b>70,310</b>	<b>47,370</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	23,560	27,394	27,808	18,562

EMPLOYEES

Director of Finance	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	1.00	1.00	1.00	1.00
Paid from Other Funds/Budgets	0.40	0.40	0.40	0.40
Paid from General Fund - Town Budget	0.60	0.60	0.60	0.60

Finance Administration  
Work Measurements

Budgets Prepared	4	4	4	4
Reports:				
Financial Reports - Monthly/Quarterly	2	2	2	2
Fiscal Audit - Annually	3	3	3	3
Educational Reports:				
MER	3	3	3	3
ED-001	2	2	2	2

## **ACCOUNTING AND DISBURSEMENTS - 16200**

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

Program services are performed for the Town government, the Mansfield Board of Education, the Region 19 Board of Education, the Eastern Highlands Health District, the Mansfield Discovery Depot Daycare Center and the Mansfield Downtown Partnership. The Department provides assistance with budget preparation and monitoring for all entities as well as assistance with debt management.

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

### **FY 2008/09 Highlights**

- Completed the annual financial audit for the Town of Mansfield, Regional School District No. 19 and Eastern Highlands Health District.
- Prepared the Fiscal Year 2007/08 Comprehensive Annual Financial Report, including implementation of prior year management comment responses.
- Continued treasury management, including effective cash mobilization and investment, payroll direct deposit to all banking institutions, ACH payments, positive pay and debit block for fraud protection, and internal control and audits of cash disbursements.
- Provided the Mansfield Downtown Partnership and the Eastern Highlands Health District with financial monitoring and reporting for all federal and state grants.
- Provided assistance and reporting for the State School Construction grant program for the Mansfield & Region 19 school projects.
- Prepared salary estimates and various financial statements and schedules for the EHHD, Town, Region and Board of Education 09/10 budgets.
- Provided fiscal analysis for the 2008/09 budget in light of projected revenue shortfall.
- Reduced a full-time finance clerk position to part-time, eliminating support in the accounting division.
- Assumed responsibility for Capital Improvements Projects Administration and reporting, previously handled by a Capital Projects Coordinator

### **FY 2009/10 Major Initiatives**

- Continue effective cash management and investment to provide safety, liquidity and income.
- Continue to provide accurate and timely financial reporting for all entities.
- Continue accounting and financial reporting for all open School Construction grants and all other grants received by the various entities.
- Prepare salary estimates, financial statements and schedules for the proposed budgets for all entities for Fiscal Year 2010/11.
- Provide financial monitoring and reporting for the various DOT and Urban Action grants for the Mansfield Downtown Revitalization.
- Continue to meet all Government Accounting Standards Board required accounting and reporting standards.

### **FY 2009/10 Budget Highlights**

- Provide finance clerk support to the Revenue Collector's Office.

**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
16200 Accounting & Disbursements					
517 Salaries and Wages	251,240	270,510	256,230	256,230	249,150
522 Misc Benefits	687	640	640	630	550
542 School/Library Books	544	800	800	400	500
543 Office Supplies	713	600	600	650	600
<b>Total 16200 Accounting &amp; Disb.</b>	<b>253,184</b>	<b>272,550</b>	<b>258,270</b>	<b>257,910</b>	<b>250,800</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	88,276	106,995	102,876	104,574
REVENUE	8,693,701	9,124,440	8,738,390	8,001,520

EMPLOYEES

Controller/Treasurer	1.00	1.00	1.00	1.00
Accountant	2.00	2.00	2.00	2.00
Finance Clerk	3.50	3.50	3.00	3.00
Payroll Administrator	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	7.50	7.50	7.00	7.00
Paid from Other Funds	2.50	2.50	2.00	2.00
Paid from General Fund	5.00	5.00	5.00	5.00

Accounting and Disbursements  
Work Measurements

Computer Input - All Funds:				
Number of Funds Maintained	49	49	50	50
*Accounts Payable Checks Drawn	9,597	8,000	8,980	8,950
*Payment Vouchers and Purchase Orders Received	15,515	16,750	16,260	16,250
* Vendors	14,500	13,850	14,580	14,600
Purchasing Card Transactions	2,698		2,700	2,800
Payroll Checks	7,063	8,220	6,970	7,100
Direct Deposit	11,277	12,190	11,456	11,500
Capital Improvements Administration			87	80
Capital Projects Closeouts and Reporting			15	12

\* Note: A/P checks, payment vouchers, purchase orders, and vendors show a reduction due to the implementation of the purchasing card system.

## **REVENUE COLLECTION - 16300**

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

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

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

### **FY 2008/09 Highlights**

- Maintained a high collection rate while providing pleasant efficient service to taxpayers.
- Utilized Pitney Bowes Smart mailer system for taxes, dog licenses and refuse mailings. Used in conjunction with the new DI600 stuffer machine, which uses optical technology to stuff multiple bills in envelopes if it detects a bill for the same taxpayer.
- Improved on the returned mail process. More undeliverable mail was processed and redirected than in past years.
- Moved documents in storage into proper storage boxes, labeled with destruction dates, and organized documents in accordance with record retention policies.
- Implemented improvements in the tax software. The system now indicates when a mail piece was returned as bad address or insufficient funds. Also, reports have been created to improve reconciliation processes.
- Updated delinquent notices to include vertical billing (i.e. billing all years outstanding for property on one notice).
- Implemented collection agency process – sending all motor vehicles to the collection agency upon delinquency.

### **FY 2009/10 Major Initiatives**

- Maintain excellent collection rates.
- Continue to improve returned mail follow up.
- Implement five additional series of records into the record retention process.
- Continue to update tax software to satisfy information needs for collections and reporting.
- Streamline accounts receivable system.

### **FY 2009/10 Budget Highlights**

- Proposed budget eliminates the part-time finance clerk position for a projected savings of \$14,060. Duties of the position will have to be reassigned to existing personnel.

Town of Mansfield  
Expenditure Budget

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
16300 Revenue Collections					
517 Salaries and Wages	111,326	113,820	112,630	112,630	100,250
522 Misc Benefits	511	1,640	1,640	855	970
531 Prof & Tech Services	5,217	5,060	5,060	5,730	5,710
539 Other Purch Services	25,497	29,000	29,000	23,552	24,250
543 Office Supplies	138	300	300	300	300
554 Equipment	209				
<b>Total</b> 16300 Revenue Collections	<b>142,898</b>	<b>149,820</b>	<b>148,630</b>	<b>143,067</b>	<b>131,480</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	39,116	45,019	45,221	40,454
TAX REVENUE	21,833,353	23,411,245	23,464,340	24,293,342

EMPLOYEES

Collector of Revenue	1.00	1.00	1.00	1.00
Ass't to Collector of Revenue	1.00	1.00	1.00	1.00
Finance Clerk	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	
<b>Total</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.00</b>
Paid from Other Funds	0.50	0.50	0.75	0.50
Paid from General Fund	2.00	2.00	1.75	1.50

Revenue Collection  
Work Measurements

Tax Accounts	17,479	17,466	17,390	17,390
Tax Accounts (Motor Vehicle Supp.)	2,027	2,020	1,943	1,943
% Collected on Current Levy	98.5%	98.5%	98.5%	98.25%
Parking Violations Processed (est.)	175	250	250	250
Recyclable/Rubbish Billing (est.)	9,500	9,500	9,500	9,500
Other Miscellaneous Billing (Est.)	800	800	800	800
Insurance Billing	1,248	1,248	1,248	1,248

## **PROPERTY ASSESSMENT - 16402**

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

### **FY 2008/09 Highlights**

- Completed assessment changes, as well as approximately 375 real property ownership changes for the current October 1, 2008 Real Estate Grand List. The total net taxable 2008 Grand List, which includes Personal Property and Motor Vehicles, will be completed by the end of January 2009. The total net taxable 2007 Grand List was \$921,775,314.
- Processed applications for the Elderly Homeowners and Veterans state tax exemption programs.
- Continued incorporating digital photos into the property record system. Commenced 2009 Revaluation inspections.
- Provided ongoing assistance to the Engineering Office in identifying mismatched parcels for the GIS mapping system, now available on-line.

### **FY 2009/10 Major Initiatives**

- Continue to incorporate digital photos into the property records system. This is an ongoing process with targeted completion by the 2009 Revaluation.
- Resume business personal property audits for the 2007 Grand List.
- Continue to update UConn building information onto the Assessor's CAMA (Computer Assisted Mass Appraisal) system.
- Maintain Assessor's information on Town's municipal website, including current sales and sales ratio information.
- Continue to provide informational services to the public as outlined by the Connecticut State Statutes.
- Complete 2009 Revaluation.

Town of Mansfield  
Expenditure Budget

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
16402 Property Assessment					
517 Salaries and Wages	163,279	177,930	176,910	182,910	189,330
522 Misc Benefits	2,749	2,280	2,280	2,730	2,270
531 Prof & Tech Services	5,500	15,000	15,000	19,700	0
539 Other Purch Services	837	900	900	1,350	1,350
542 School/Library Books	1,088	1,200	1,200	1,230	1,230
543 Office Supplies	1,233	1,200	1,200	1,200	1,270
<b>Total</b>	<b>174,686</b>	<b>198,510</b>	<b>197,490</b>	<b>209,120</b>	<b>195,450</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS		57,370	70,377	73,438
REVENUE		53,029	55,100	59,204

EMPLOYEES

Assessor	1.00	1.00	1.00	1.00
Assistant to the Assessor	1.00	1.00	1.00	1.00
Property Appraiser	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	3.00	3.00	3.00	3.00

Property Assessment  
Work Measurements

Number of Exemptions Processed	1,750	1,750	1,750	1,750
Real Estate Transfers	371	375	400	400
Priced Motor Vehicles	1,000	1,000	1,000	1,000
Personal Property Accounts	760	760	760	800
State Mandated Reports	20	20	20	20

Property Assessment  
STATISTICAL DATA

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

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

\*\* Proposed 09/10 sales ratios represent anticipated ratios based upon the 2009 revaluation.

**CENTRAL COPYING - 16510**

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

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

		Town of Mansfield Expenditure Budget				
		Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
16510 Central Copying						
	539 Other Purch Services	35,000	35,000	35,000	35,000	35,000
	543 Office Supplies	5,336	4,000	4,000	4,000	4,000
Total	16510 Central Copying	40,336	39,000	39,000	39,000	39,000

**CENTRAL SERVICES - 16511**

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

		Town of Mansfield Expenditure Budget				
		Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
16511 Central Services						
	539 Other Purch Services	23,510	22,000	22,000	22,000	22,000
	543 Office Supplies	10,879	11,500	11,500	11,500	11,500
Total	16511 Central Services	34,389	33,500	33,500	33,500	33,500

## **INFORMATION TECHNOLOGY - 16600**

This program has been restructured to present the Town's share of the operating costs associated with providing the information technology services for Town government. The newly formed Information Technology Department has been consolidated within the Management Services Fund. All costs related to the local and wide area network, information technology infrastructure and administration are reported in the Management Services Fund and are shared with the Mansfield Board of Education and the Region 19 Board of Education. Fiscal year 2008/09 highlights and fiscal year 2009/10 major initiatives can be found in the Management Services Fund budget.

Town of Mansfield  
Expenditure Budget

		Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
16600 Information Technology						
	522 Misc Benefits	192				
	531 Prof & Tech Services	61,200	64,700	64,700	64,700	67,000
	533 Repairs/Maintenance	8,388				
	539 Other Purch Services	19,705				
	543 Office Supplies	2,145				
	570 Expend Reductions	(37,080)				
Total	16600 Information Tech	54,550	64,700	64,700	64,700	67,000

		Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
REVENUE		13,185	13,450	2,500	2,500

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

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
200 Public Safety					
21200 Police Services	821,511	930,790	843,690	881,180	954,230
21300 Animal Control	82,774	85,740	88,070	88,222	86,870
22101 Fire Marshal	117,617	119,870	123,040	123,440	111,520
22155 Fire & Emerg Services Admin	198,885	205,970	207,700	207,500	206,850
22160 Fire & Emergency Services	1,484,803	1,382,330	1,353,640	1,366,590	1,374,950
23100 Emergency Management	32,227	35,140	49,970	49,970	49,120
<b>Total</b> 200 Public Safety	<b>2,737,817</b>	<b>2,759,840</b>	<b>2,666,110</b>	<b>2,716,902</b>	<b>2,783,540</b>

**PUBLIC SAFETY**

**Mission**

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

**Program Purpose and Description**

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

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

## **POLICE PROTECTION – PATROL SERVICES - 21200**

Under a contract with the Town, the Connecticut State Police oversees police services in Mansfield. Day-to-day command rests with the Connecticut State Police through its Troop "C" Commander in Tolland and the Resident State Trooper Sergeant permanently assigned to Mansfield. The Town Manager serves as Director of Public Safety and provides general oversight/supervision.

Mansfield has seven resident state troopers and one State Police Sergeant assigned specifically to Mansfield; Troop C provides backup services as necessary. In addition, the Town budgets four part-time police officers and one full-time administrative assistant. Additionally, one patrol is always (24hrs/day, 7days/wk) dedicated to Mansfield out of Troop C.

The police officers and troopers are responsible for the preservation of public order, the impartial enforcement of Town ordinances and state statutes, and the protection of life and property.

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

### **FY 2008/09 Highlights**

- There were 8,911 total calls for police service in the Town of Mansfield. 641 criminal investigations were conducted; 430 accident investigations conducted; 2,083 motor vehicle citations issued; 1,149 motor vehicle warnings issued; responded to 4,462 non-emergency calls for service.
- Administered the "Good Decisions" program at the Mansfield Middle School.
- Four Resident Troopers and two Town police Officers initiated bicycle patrols. These patrols have been very effective in Mansfield Hollow Park, the business block on Rte. 195, and in area apartment complexes.
- Prepared and provided police coverage during UConn's annual Spring Weekend event. This office, along with the Commanding Officer of Troop C, was instrumental in the planning and execution of State Police operations at this event.
- Continued to work with the owners of the various apartment complexes including Carriage House in maintaining order and civility through dedicated patrols and strict enforcement of Town ordinances and state laws.
- Participated in community policing efforts such as the Mansfield Community Campus Partnership, Fireworks / Festival on the Green, "Know Your Town Fair", Child Safety Fairs, and speaking engagements at local organizations.
- Obtained \$38,599 grant to fund directed patrols and "sobriety checkpoints" targeting intoxicated motorists.
- Obtained \$24,750 grant funding for DUI patrols, of which \$9,600 has been approved for additional DWI patrols during Spring Weekend 09.
- Worked with the Department of Liquor Control in joint operations targeting the illegal sale of alcohol to minors.
- Conducted multiple "undercover" operations targeting private residences practicing in the illegal sale of alcohol.
- Expanded the hours of dedicated coverage from office personnel from 11:00pm until 2:00am in an attempt to address the increased volume and severity of call received during this time period.
- Assisted in preparing recommended amendments to the special police services ordinance.

### **FY 2009/10 Major Initiatives**

- Continue to participate in the "Good Decisions" program at the Mansfield Middle School.

- Continue to apply for grant funding to address issues such as speed enforcement, as well as equipment purchases.
- Continue to work with the owners of the various apartment complexes including Carriage House Apartment in maintaining order and civility through dedicated patrols and strict enforcement of town ordinances and state laws.
- Prepare and provide police coverage during UConn's annual Spring Weekend event.
- Continue in a coordinated effort with UConn, Town government, area business leaders, and community leaders to address substance abuse and quality of life issues on and around the UConn campus.
- Continue to develop new and innovative efforts to combat and eventually curtail spontaneous large gatherings at off-campus locations. These efforts will include but are not limited to: undercover operations, DUI enforcement operations, increased efforts to enforce Town ordinances and liquor violations.
- Continue to work with the UConn Dean of Students to address quality of life issues that arise from off campus housing.
- Continue to provide the most professional and effective police coverage possible, within our current economic climate, to meet the needs of this growing community.
- The Town of Mansfield will be utilizing an independent research firm to evaluate the present policing model as well as the projected police needs of the Town. The evaluation will help the Town to effectively address the policing needs of a growing community.
- The Mansfield Resident Troopers Office will conduct a feasibility study to evaluate the need and associated costs of providing 24 hour dedicated coverage by office personnel.

#### **FY 2009/10 Budget Highlights**

- The Governor's proposed budget recommends that the cost to Towns participating in the Resident Trooper Program increase from 70% to 85% of costs; this recommendation has not yet been adopted. To be conservative, Mansfield has budgeted for the Program at 85% of the cost, or seven troopers and one sergeant at \$800,000. If the Governor's 85% proposal is not implemented, and the costs remain at 70%, Mansfield can have one additional full-time trooper dedicated to the Town (with a surplus of \$35,000).

If Mansfield was able to fund nine troopers and one sergeant, the Town would be able to have 24 hour dedicated police coverage by troopers assigned to the Mansfield office. At 85% of program costs, Mansfield would need to provide funding for two additional troopers (\$200,000) to achieve 24 hour dedicated coverage. At 70% of program costs, Mansfield could budget an additional \$50,000 and reach staffing levels necessary to provide 24 hour dedicated coverage.

Town of Mansfield  
Expenditure Budget

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
21200 Police Services					
517 Salaries and Wages	305,869	296,110	209,010	209,010	137,230
522 Misc Benefits	5,746	5,530	5,530	3,820	4,150
533 Repairs/Maintenance	460	1,000	1,000	700	700
539 Other Purch Services	506,867	621,800	621,800	663,800	807,800
542 School/Library Books	203	350	350	350	350
543 Office Supplies	417	500	500	500	500
549 Other Supplies	1,238	3,500	3,500	2,000	2,500
554 Equipment	711	2,000	2,000	1,000	1,000
<b>Total 21200 Police Services</b>	<b>821,511</b>	<b>930,790</b>	<b>843,690</b>	<b>881,180</b>	<b>954,230</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 9/10
EMPLOYEE BENEFITS	107,470	117,120	83,917	55,376
REVENUE	69,370	25,000	25,000	25,000

Patrol Services  
EMPLOYEES

Town Police Officers				
Full-time	3.00	3.00	0.00	0.00
Part-time	0.81	0.81	1.08	1.08
State Police Officers	7.00	7.00	8.00	8.00
Administrative Assistant	<u>0.57</u>	<u>0.57</u>	<u>1.00</u>	<u>1.00</u>
<b>Total</b>	<b>11.38</b>	<b>11.38</b>	<b>10.08</b>	<b>10.08</b>
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	11.38	11.38	10.08	10.08

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## ANIMAL CONTROL - 21300

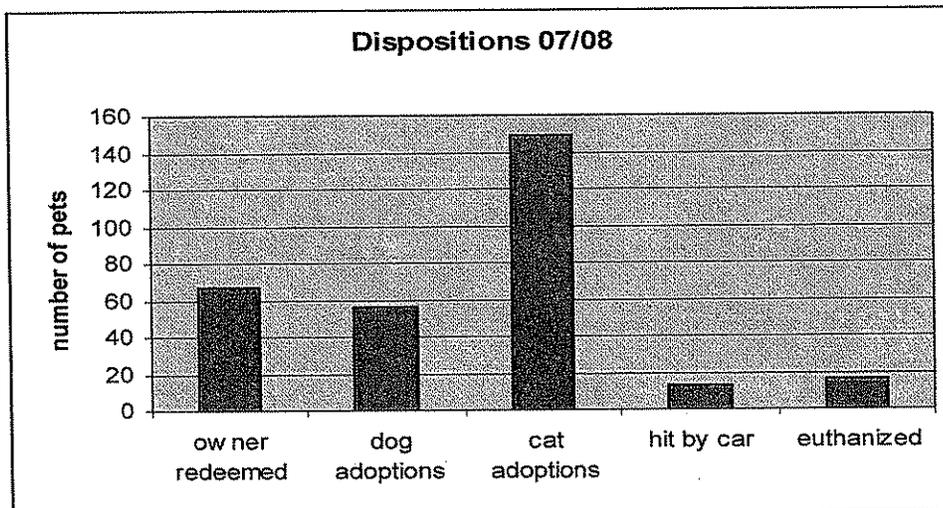
The Animal Control Department promotes and maintains a safe environment for Mansfield residents. The Department enforces state statutes concerning canines and felines. It handles complaints and impounds stray and injured pets. The majority of unclaimed pets are adopted. Other duties are the annual canvass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

### FY 2008/09 Highlights

- Cooperated with the Friends of the Mansfield Animal Shelter, Inc. to support the shelter and its animals which included: testing adult cats for feline aids and leukemia; vaccinating felines; providing medical care to dogs; and grooming felines and dogs.
- Continued volunteer, community service programs. The shelter provides an important social function and learning experience for the young. 23 new volunteers were welcomed in 2008.
- Continued educational program at schools regarding dog bite prevention and responsible pet ownership.
- Continued to utilize the successful nationwide website – [www.mansfield.petfinder.com](http://www.mansfield.petfinder.com) – to advertise dogs and cats for adoption, resulting in an adoption rate of 93%. Only very sick and aggressive pets are euthanized. Staff found good homes for 205 pets in 07/08.
- Reorganized the Shelter staff resulting in a more cost effective and efficient deployment of Division resources.
- Successfully enforced the 2006 adopted mandatory cat spay neuter Town ordinance.
- Cooperated with the Towns of Scotland and Hampton to share Mansfield's facility for their stray dogs.

### FY 2009/10 Major Initiatives

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



Town of Mansfield  
Expenditure Budget

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
21300 Animal Control					
517 Salaries and Wages	75,451	77,370	79,700	79,700	78,860
522 Misc Benefits	469	1,350	1,350	1,150	990
531 Prof & Tech Services	2,356	3,000	3,000	3,000	3,000
533 Repairs/Maintenance	215			52	50
539 Other Purch Services	2,860	2,620	2,620	2,970	2,620
544 Food Service Supplies	246	400	400	400	400
547 Building Supplies	587	850	850	800	800
549 Other Supplies	590	150	150	150	150
<b>Total</b> 21300 Animal Control	<b>82,774</b>	<b>85,740</b>	<b>88,070</b>	<b>88,222</b>	<b>86,870</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	26,510	30,602	31,999	31,822
REVENUE	9,277	10,610	10,190	10,360

EMPLOYEES

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

Animal Control  
Work Measurements

Complaints Investigated	2,221	2,300	2,300	2,300
Impoundments	288	370	320	320
Euthanized	16	15	15	15
Fees Collected (incl.state voucher)	\$10,468	\$14,000	\$12,200	\$12,200
Dogs Licensed	1,620	1,540	1,620	1,620
Kennel Licenses	3	3	3	3

**FIRE PROTECTION – FIRE MARSHAL - 22101**

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

The Fire Marshal is responsible to the Fire Chief, and to the State Commissioner of Public Safety through the Deputy State Fire Marshal. The Town’s Assistant and Deputy Fire Marshals report to the Fire Marshal.

**FY 2008/09 Highlights**

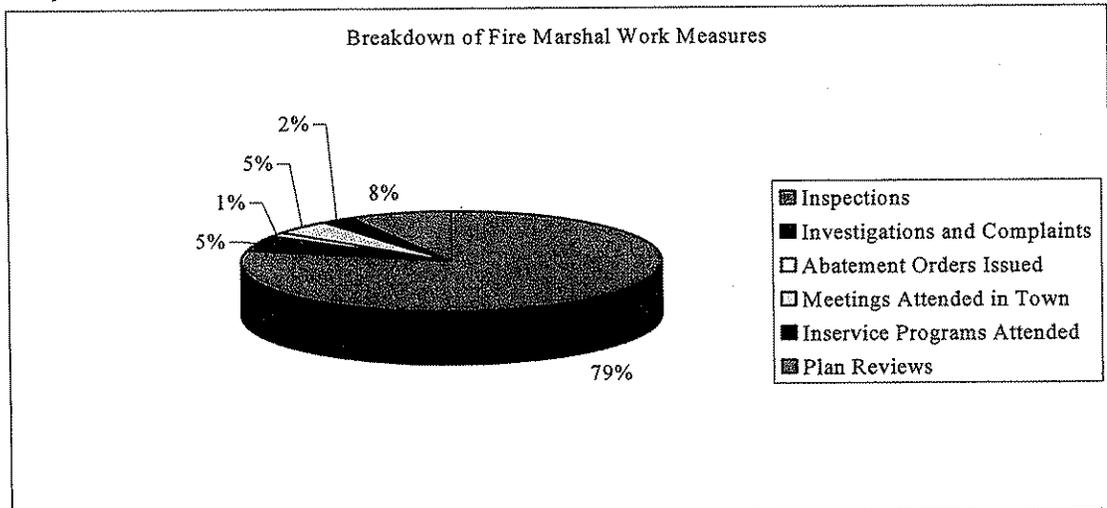
- Revised and updated the public fire prevention and safety education curriculum and program.
- One career Captain was certified as Deputy Fire Marshals and have started their field training.
- Continued to enforce Underground Fuel Storage Tank Ordinance.
- Updated the fire service records management system.
- Continued to serve on the Connecticut Fire Prevention Code Advisory Committee.

**FY 2009/10 Major Initiatives**

- The University of Connecticut will be charging service fees for public fire hydrants that serve the community. The Water Hydrant line item has been increased to reflect the fees.
- Certify an additional Fire Department career Captain to the Deputy Fire Marshal level to assist with code enforcement.
- Monitor fire safety laws and regulations.
- Continue to serve on the Connecticut Fire Prevention Code Advisory Committee.
- Prepare to enforce the proposed 2009/10 Connecticut Fire Prevention Code.
- Continue to administer the fire service records management system.

**FY 2009/10 Budget Highlights**

- Proposed budget reduces the assistant fire marshal/emergency management director position from 19 to 10 hours per week; the impact on the Fire Marshal budget is a reduction of 7.3 hours per week for a projected savings of \$12,585. This change will reduce the number of field inspections conducted; staff will need to re-prioritize its inspection schedule to target occupancies that represent a greater threat to life safety.



Town of Mansfield  
Expenditure Budget

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
22101 Fire Marshal					
517 Salaries and Wages	92,538	95,450	98,620	98,620	79,660
522 Misc Benefits	2,676	2,400	2,400	2,350	2,050
531 Prof & Tech Services	1,125			750	750
532 Purch Property Services	15,805	15,820	15,820	15,820	22860
533 Repairs/Maintenance					
542 School/Library Books	512	1,100	1,100	600	1100
543 Office Supplies	479	600	600	800	600
549 Other Supplies	4,482	4,500	4,500	4,500	4,500
<b>Total 22101 Fire Marshal</b>	<b>117,617</b>	<b>119,870</b>	<b>123,040</b>	<b>123,440</b>	<b>111,520</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	32,514	37,753	39,596	32,145
REVENUE	220	100	100	100

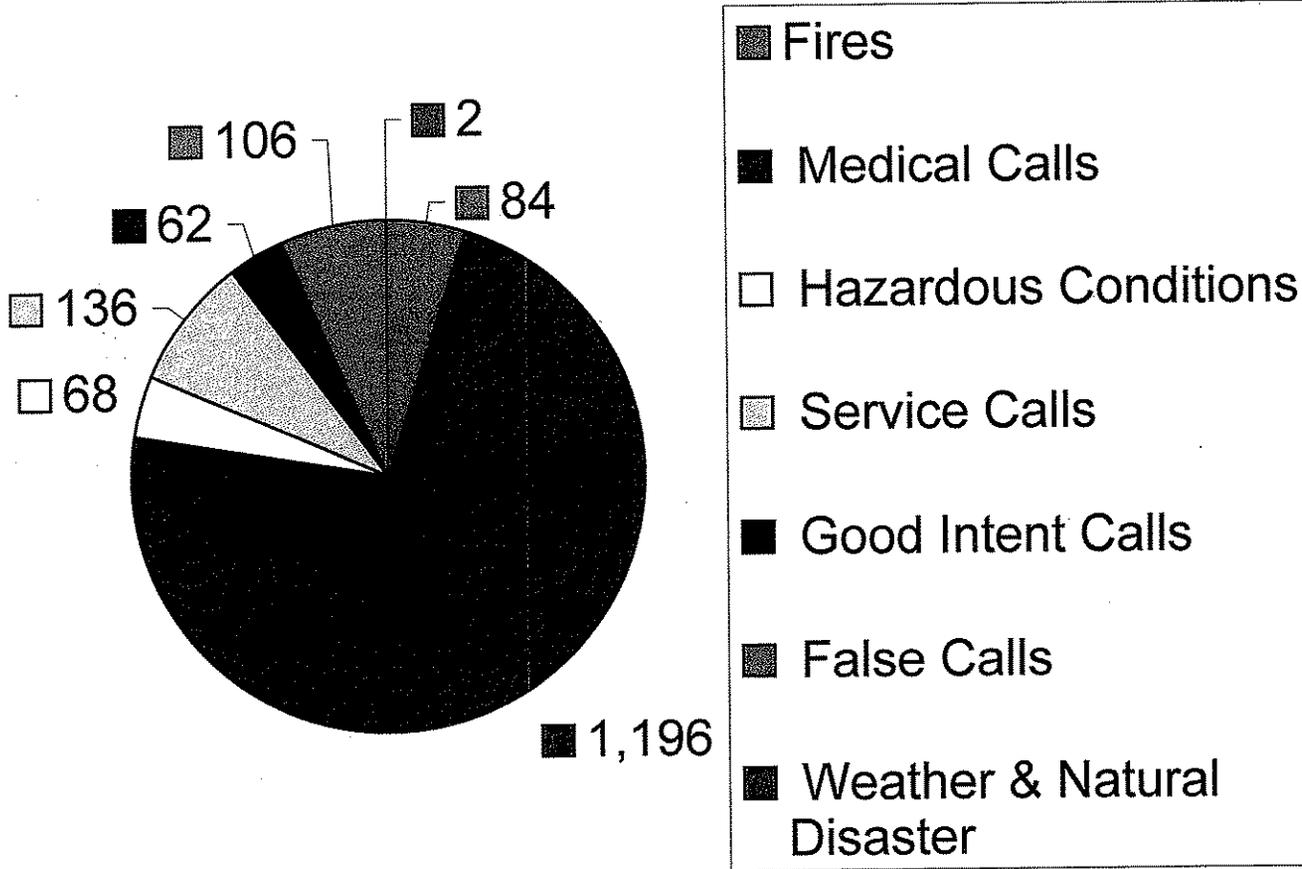
EMPLOYEES

Fire Marshal/Emerg. Man. Dir.	0.60	0.60	0.60	0.60
Assistant Fire Marshal/Emerg. Man. Dir.	0.54	0.54	0.43	0.24
Administrative Assistant	<u>0.20</u>	<u>0.20</u>	<u>0.50</u>	<u>0.50</u>
Total	1.34	1.34	1.53	1.34
Paid from Other Funds	0.00	0.00	0.25	0.25
Paid from General Fund	1.34	1.34	1.28	1.09

Fire Marshal  
Work Measurements

Inspections	1,046	1,400	1,200	1,400
Investigations and Complaints	69	60	70	70
Abatement Orders Issued	16	20	20	20
Meetings Attended in Town	62	40	60	60
Inservice Programs Attended	32	30	30	30
Plan Reviews	103	125	100	100

# Calls for Fire and Emergency Medical Services in Mansfield 07/08



Town of Mansfield  
Expenditure Budget Summary by Activity

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
200 Public Safety - Fire and Emergency					
22155 Fire & Emerg Services Admin	198,885	205,970	207,700	207,500	206,850
22160 Fire & Emergency Services	1,484,803	1,382,330	1,353,640	1,366,590	1,374,950
<b>Total</b> 200 Public Safety	<b>1,683,688</b>	<b>1,588,300</b>	<b>1,561,340</b>	<b>1,574,090</b>	<b>1,581,800</b>

**FIRE AND EMERGENCY SERVICES - 22160**

The Division of Fire and Emergency Services provides Fire and Life Safety Education, Fire Suppression, Rescue, Emergency Medical Services (EMS), and a variety of related emergency services to the community. The Division utilizes a combination workforce made up of Volunteer and Career personnel. The Mansfield Firefighters Association supports the Division in its mission and delivery of public safety services.

**FY 2008/09 Highlights**

- Completed a promotional process for the positions of Lieutenant and Captain in the Division of Fire and Emergency Services. Some officer positions remain open and will require the Department to evaluate officer development and conduct additional merit system promotional testing.
- Completed an entry-level part time firefighter hiring process. Two firefighters were hired in order to complement Division's current part time staff.
- One member of the Division, a firefighter promoted to Fire Captain, completed training that qualifies him to be certified as a Deputy Fire Marshal.
- Introduced a formal code enforcement program utilizing department personnel was introduced; initiated field training of recently certified Deputy Fire Marshals.
- Replaced Rescue 607. The new ambulance was placed in service in September of 2008. Once the new unit was placed in service the Division had the capability to expand its EMS response utilizing EMS Duty Crews.

**FY 2009/10 Major Initiatives**

- Formalize a Volunteer EMS Duty Crew program within the Division.
- Analyze Department apparatus assignments and upgrade specific capabilities to ensure efficient use of resources.
- Initiate a study in order to collect data and identify the most appropriate staffing levels and configuration specific to the Division of Fire and Emergency Services.
- Formalize the new member training program piloted in the Fall of 2008 to maximize its effectiveness at retaining membership.
- Continue to identify improvements to in-service training to maximize its value among the Department's diverse group of volunteers, career, veteran, and new members.
- Continue professional development of members through support for targeted training opportunities.
- Continue the review and evaluation of Fire Department safety policies and procedures and request a consultation by Conn-OSHA.
- Continue reviewing and updating operational policies and procedures for the Division of Fire and Emergency Services.

**FY 2009/10 Budget Highlights**

- The proposed budget reduces the number of career personnel from four to three people on select off-peak shifts for an estimated savings of \$30,000. Arrival at certain emergency calls may be delayed during periods of reduced on-duty staffing and resource availability (personnel, apparatus, & equipment) in the initial stages of emergency incidents may be impacted.

Town of Mansfield  
Expenditure Budget

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
22155 Fire & Emerg Services Administration					
517 Salaries and Wages	155,192	161,470	163,200	163,200	162,570
522 Misc Benefits	891	1,500	1,500	1,000	1280
531 Prof & Tech Services	1,116	2,000	2,000	2,300	2,000
539 Other Purch Services	40,500	40,500	40,500	40,500	40,500
542 School/Library Books	725	200	200	200	200
543 Office Supplies	461	300	300	300	300
<b>Total</b>	<b>198,885</b>	<b>205,970</b>	<b>207,700</b>	<b>207,500</b>	<b>206,850</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	54,528	63,866	65,524	65,602

EMPLOYEES

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

Town of Mansfield  
Expenditure Budget

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
22160 Fire & Emergency Services					
517 Salaries and Wages	1,179,359	1,104,140	1,075,450	1,075,450	1,089,540
522 Misc Benefits	44,910	44,500	44,500	44,000	44,210
531 Prof & Tech Services	10,716	22,500	22,500	20,500	22,500
532 Purch Property Services	660				
533 Repairs/Maintenance	64,197	54,000	54,000	60,000	57,000
538 Insurance	51,741	51,000	51,000	51,000	51,000
539 Other Purch Services	54,107	53,040	53,040	53,040	53,800
542 School/Library Books	189	500	500	500	500
543 Office Supplies	15,966	17,000	17,000	16,500	17,000
546 Energy	861	650	650	1100	900
547 Building Supplies	8,100	14,000	14,000	14,000	14,000
548 Rolling Stock Supplies	27,188	6,500	6,500	16,000	10,000
549 Other Supplies	21,160	8,500	8,500	8,500	8,500
554 Equipment	5,649	6,000	6,000	6,000	6,000
Total 22160 Fire & Emergency	1,484,803	1,382,330	1,353,640	1,366,590	1,374,950

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	414,380	436,720	431,791	445,495

Combined Fire Departments:  
EMPLOYEES

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

## **EMERGENCY MANAGEMENT - 23100**

Emergency Management program responsibilities include ensuring the safety of Town citizens, minimizing the amount of property damage in times of emergency, and responding to the needs of citizens during any attack or disaster. The Director of Emergency Management administers the program, and performs planning and response functions within the Town of Mansfield under the direction of the Town Manager and the Connecticut Department of Emergency Management and Homeland Security Commissioner. Upon approval of the Town Manager and the State Commissioner, the program may form mutual aid agreements with other municipalities and divisions of state government.

### **FY 2008/09 Highlights**

- Continued to work with the State of Connecticut Department of Emergency Management and Homeland Security to develop regional spending plans and a regional Emergency Operations Plan.
- Participated in the first regional Emergency Operations Drill.
- Reviewed the Town's Emergency Operations Plan and Annexes to assess hazard analysis, mitigation measures, response capabilities and provisions for response to terrorism attacks and biological incidents and to ensure that it was current with state and federal plans.
- Worked with state and local police, University of Connecticut officials and local landlords to ensure a safe and relatively calm University Spring Weekend event.
- Performed several watches and warnings during the year, such as Flash Flood, Flood, Severe Thunderstorms and ice storm watches.
- Reviewed Town's Superfund and Reauthorization Act (SARA) Title III Plan.
- Assisted Eastern Highlands Health District with health preparedness planning.

### **FY 2009/10 Major Initiatives**

- Continue to seek grants for communications equipment, shelter supplies and emergency response equipment.
- Review Town's Emergency Operations Plan to ensure that it is current with state and federal guidance for homeland security purposes, including responding to terrorism attacks.
- Continue to work with the Connecticut Department of Emergency Management and Homeland Security Area IV Emergency Planning Workgroup to develop regional plans for municipalities to cooperate in the response to emergencies or disasters.
- Complete a Department of Homeland Security Assessment and Strategy to assess threats, vulnerabilities, capabilities and needs related to preparedness for weapons of mass destruction and terrorism.
- Plan and conduct a technical hazard exercise.

### **FY 2009/10 Budget Highlights**

- Proposed budget reduces the assistant fire marshal/emergency management director position from 19 to 10 hours per week; the impact on the Emergency Management budget is a reduction of 1.7 hours per week for a projected savings of \$2,952.

Town of Mansfield  
Expenditure Budget

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
23100 Emergency Management					
517 Salaries and Wages	31,035	33,490	48,320	48,320	47,670
543 Office Supplies		250	250	250	250
549 Other Supplies	1,192	1,400	1,400	1,400	1,200
<b>Total</b> 23100 Emergency Managemen	<b>32,227</b>	<b>35,140</b>	<b>49,970</b>	<b>49,970</b>	<b>49,120</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 9/10
EMPLOYEE BENEFITS	10,904	13,246	19,400	19,236
REVENUE	6,000	7,000	7,660	8,000

Emergency Management  
EMPLOYEES

Fire Marshal/Emergency Mgmt Director	0.40	0.40	0.40	0.40
Assistant Fire Marshal/Emerg Mgmt Dir.	0.00	0.00	0.11	0.05
Administrative Assistant	<u>0.00</u>	<u>0.00</u>	<u>0.25</u>	<u>0.25</u>
<b>Total</b>	<b>0.40</b>	<b>0.40</b>	<b>0.76</b>	<b>0.70</b>
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	0.50	0.50	0.76	0.70

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Town of Mansfield  
Expenditure Budget Summary by Activity

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
300 Public Works					
30100 Public Works Administration	72,696	44,890	32,680	35,170	88,410
30200 Supervision & Operations	82,576	87,080	87,080	87,080	86,580
30300 Road Services	743,302	755,070	754,330	745,630	654,450
30400 Grounds Maintenance	293,449	329,730	314,150	322,200	341,620
30600 Equipment Maintenance	513,630	544,110	544,510	550,330	570,210
30700 Engineering	159,728	183,400	183,400	179,250	179,010
<b>Total 300 Public Works</b>	<b>1,865,381</b>	<b>1,944,280</b>	<b>1,916,150</b>	<b>1,919,660</b>	<b>1,920,280</b>

**PUBLIC WORKS**

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

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

## **PUBLIC WORKS – ADMINISTRATION - 30100**

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

### **FY 2008/09 Highlights**

- Continued efforts to provide sewer service at the Four Corners area of Town; staffed newly formed advisory committee for the project.
- Completed the design and property acquisition for the Hunting Lodge Road bikeway (N. Eagleville to Celeron); coordinated the construction effort.
- Continued engineering efforts and grant support for the proposed streetscapes and road improvements for the Storrs Center project area.
- Continued the coordination of the design of the federally funded bridge replacement projects on Stone Mill Road and Laurel Lane.
- Coordinated the final grading and seeding of the fourth Lions Club complex soccer field
- Coordinated the EPA Clean Diesel Grant work to install particulate filters on the fleet of school busses used in Mansfield.

### **FY 2009/10 Major Initiatives**

- Continue design work for related Storrs Road and streetscape work.
- Complete the finishing site work around the last Lions Club soccer field
- Complete construction of the Hunting Lodge Road bikeway connector (from Celeron to North Eagleville).
- Continue to work towards implementing the Facilities (sewering) Plan for the Four Corners area.
- Design additional parking areas and amenities around the Community Center.
- Complete plans for the Stone Mill Road and Laurel Lane bridge replacements; begin construction of the new Stone Mill Road bridge.

### **FY 2009/10 Budget Highlights**

- Reduced administrative support staff from two full-time positions (finance clerk, administrative assistant) Department-wide to one full-time public works specialist position for a cost savings to the Department as a whole.

Town of Mansfield  
Expenditure Budget

		Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
30100 Public Works Administration						
	510 Town Aid Deduction	(97,607)	(107,500)	(107,500)	(107,500)	(47,690)
	517 Salaries and Wages	168,223	149,510	137,300	139,790	133,550
	522 Misc Benefits	2,045	2,580	2,580	2,580	2,250
	539 Other Purch Services		100	100	100	100
	542 School/Library Books		100	100	100	100
	543 Office Supplies	35	100	100	100	100
Total	30100 Public Works Adm	72,696	44,890	32,680	35,170	88,410

		Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS		24,812	16,616	12,964	34,647
REVENUE		2,284	1,650	1,430	1,400

EMPLOYEES

Public Works Director	1.00	1.00	1.00	1.00
Administrative Assistant	0.25	0.25	0.00	0.00
Receptionist	0.00	0.50	0.00	0.00
Public Works Specialist	0.00	0.00	0.67	0.67
Finance Clerk	1.00	0.00	0.00	0.00
Total	2.25	1.75	1.67	1.67
Paid from Other Funds	0.00	0.00	0.33	0.33
Paid from General Fund	2.25	1.75	1.34	1.34

Public Works - Admin.  
Work Measurements

Union Grievances Heard	3	3	2	3
Contracts Administered	16	17	17	16
Capital Projects Completed	9	10	8	8
Personnel Exams Given	2	4	2	2
Professional Development Meetings Attended or Given	7	7	6	4

## **PUBLIC WORKS – SUPERVISION AND OPERATIONS – 30200**

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

### **FY 2008/09 Highlights**

- Reorganized operations personnel to realign the road crew with the retirement of the Road Foreman.
- Continued upgrading the Town's grounds maintenance efforts around Town buildings
- Began negotiations with the Public Works bargaining unit for a new contract (June 30, 2009 expiration of existing contract).
- Updated management practices/policies regarding public relations and media contact.
- Began conversion to high-band mobile radio system.

### **FY 2009/10 Major Initiatives**

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

**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
30200 Supervision & Operations					
517 Salaries and Wages	79,073	81,870	81,870	81,870	81,870
522 Misc Benefits	1,429	2,610	2,610	2,710	2,210
531 Prof & Tech Services	1,609	2,000	2,000	2,000	2,000
554 Equipment	465	600	600	500	500
<b>Total</b> 30200 Supervision & Operations:	<b>82,576</b>	<b>87,080</b>	<b>87,080</b>	<b>87,080</b>	<b>86,580</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
<b>EMPLOYEE BENEFITS</b>	27,783	32,382	32,871	33,037

EMPLOYEES

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

Supervision & Operations  
Work Measurements

On-the-job Accidents	8	8	10	8
Lost Time Due to Injuries or Accidents (man days)	25	10	8	8
Avg. No. of Sick Days per Employee	7	7	9	7
No. of Safety/Training Sessions	4	6	6	6
Disciplinary Actions Taken	2	2	2	4

## PUBLIC WORKS – ROAD SERVICES – 30300

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

### FY 2008/09 Highlights

- Rebuilt the walkway along Rte 195 from South Eagleville to Hanks Hill Road.
- Resurfaced 9.2 miles of Town road surfaces with chipseal (due to the spike in asphalt prices this was again less than the 14-15 miles per year recommended by the Town's pavement management program).
- Finished the surrounding site work and paved the access area to the Town's skateboard park.
- Constructed a small shoulder parking area on Depot Road to access the Lynch Landing.
- Repaired several catch basins and drainage facilities on Mansfield City Road.
- Installed/repaired approximately 150 feet of drainage pipe and seven catch-basins.
- Continued the construction of the walking/biking path on the south end of Hunting Lodge Road.
- Performed routine, seasonal maintenance on all Town roads and parking lots, including snowplowing/sanding, roadside mowing, street sweeping, grading dirt roads, cleaning ditches and catch basins, and curb (re)placement.

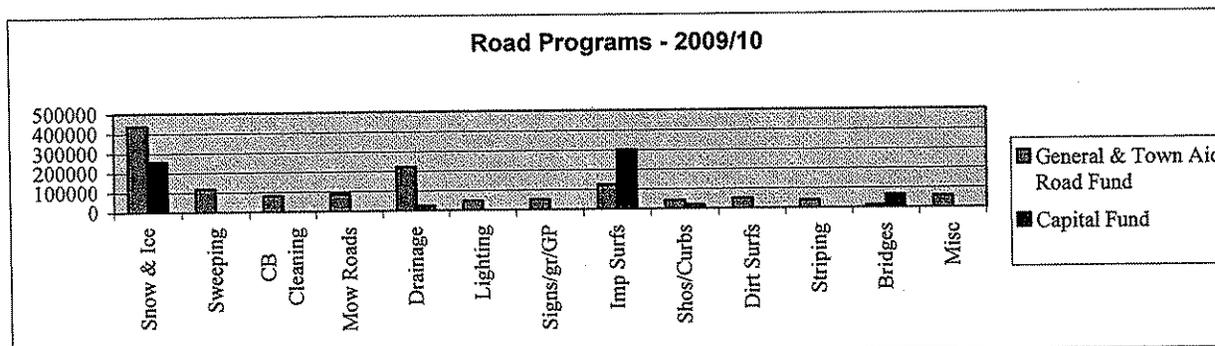
### FY 2009/10 Major Initiatives

- Continue resurfacing approximately 15 miles of Town roads each year.
- Provide needed drainage at continuing ice problem spots on Town roads.
- Begin replacement of the bridge on Dodd Road.
- Begin trials on plow routes using reduced sand.

### FY 2009/10 Budget Highlights

- Proposed budget eliminates maintainer position for a cost savings of \$43,040; this will limit the Department's ability to fabricate and repair items such as cemetery gates, compost bins, and litter and recycling containers. This work will be reassigned to other members of the work crew, but not to the same level as the maintainer position.
- Proposed budget leaves the road foreman position vacant for a savings of \$57,060; this will impact the Department's ability to supervise long storm events, diagnose citizen complaints, and operate heavy machinery.
- In addition to general fund expenditures budgeted here, funds have been included in the capital budget proposal for road related equipment (\$5,500), transportation enhancements (\$20,000), road resurfacing (\$300,000), bridges (\$65,000), drainage (\$25,000) and a salt shed (\$250,000).

The proposed FY 2009/10 road maintenance activities funded here and in the Capital Program have been broken down into individual program costs and plotted below:



**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
<b>30300 Road Services</b>					
517 Salaries and Wages	690,815	699,180	698,440	689,900	593,410
522 Misc Benefits	4,407	5,310	5,310	5,150	5,410
539 Other Purch Services	5,580	5,580	5,580	5,580	5,580
546 Energy	42,500	42,500	42,500	42,500	45,050
554 Equipment		2,500	2,500	2,500	5,000
<b>Total 30300 Road Services</b>	<b>743,302</b>	<b>755,070</b>	<b>754,330</b>	<b>745,630</b>	<b>654,450</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
<b>EMPLOYEE BENEFITS</b>	242,725	276,546	276,993	239,458

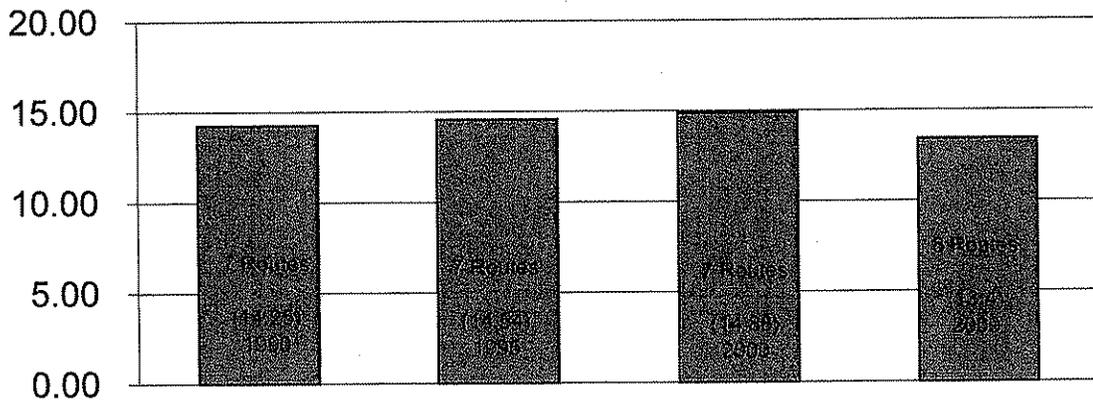
EMPLOYEES

Road Foreman	1.00	1.00	0.00	0.00
Equipment Operator	2.00	2.00	2.00	2.00
Truck Driver	8.00	8.00	8.00	8.00
Maintainer	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
<b>Total</b>	<b>12.00</b>	<b>12.00</b>	<b>11.00</b>	<b>10.00</b>
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	12.00	12.00	11.00	10.00

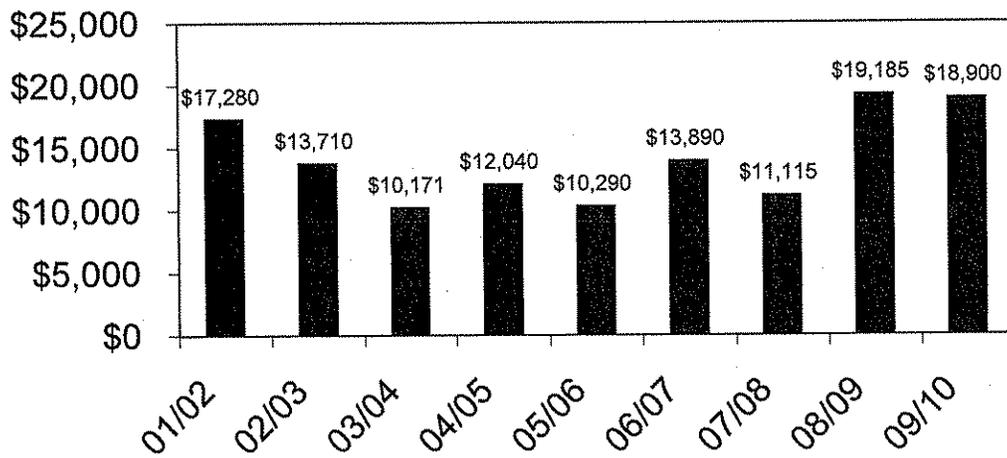
Road Services  
Work Measurements

Accumulated Snowfall in Inches	48	45	60	45
Cubic Yrds of Sand Applied to Roads	4,000	4,000	4,000	4,000
Miles of Town Roads Maintained	107.3	107.3	107.3	107.5
Days of Sanding/Plowing Required	25	35	35	35
Tons of Salt Applied to Roads	900	900	900	900

### Average Length of Snowplow Routes



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



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## PUBLIC WORKS – GROUNDS MAINTENANCE – 30400

The Grounds Maintenance Division maintains Town-owned and operated parks and recreational facilities, including the school ball fields, soccer fields, roads, trees, ponds, beaches, lawns, orchards, trails, equipment and buildings. The program also includes costs for care of the large turf areas around Town buildings, and the maintenance of Bicentennial Pond and the other active Town parks. Through annual contracts, the Division also provides grounds and field maintenance to the Mansfield Discovery Day Care Center and the Region #19 School District (E.O. Smith).

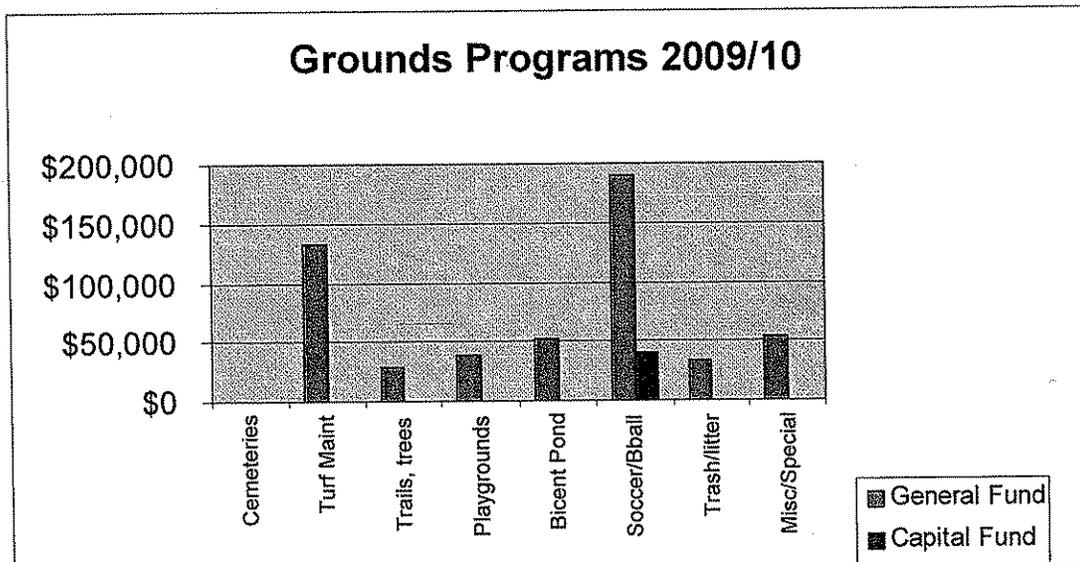
### FY 2008/09 Highlights

- Assisted with the final site work at the Plains Road River Park project.
- Continued the transition to organic land care using bridge fertilizer products.
- Installed the irrigation mains for the 3<sup>rd</sup> and 4<sup>th</sup> soccer field irrigation systems at the Lions Club soccer fields.
- Constructed a handicapped ramp at Goodwin School and a dumpster pad at the Southeast School.
- Continued bike path maintenance including shared maintenance (with UConn) of the bike path connecting the Hunting Lodge Road bike path with the main campus.

### FY 2009/10 Major Initiatives

- Grade, loam and seed the area around the final soccer field at the Lions Club memorial complex.
- Continue improved maintenance efforts for flower beds and shrubs around Town buildings.
- Continue the transition program of organic land care using non-petrochemical fertilizers and pest control products.

The proposed FY 2009/10 grounds maintenance activities as funded here and in the Capital Program have been broken down into individual program costs and plotted below:



**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
30400 Grounds Maintenance					
517 Salaries and Wages	260,006	294,730	279,150	279,150	297,230
522 Misc Benefits	5	200	200	200	160
532 Purch Property Services	2,835	5,000	5,000	7,200	8,680
539 Other Purch Services		500	500	500	500
543 Office Supplies	527	450	450	450	450
545 Land/Rd Maint Supplies	22,380	16,850	16,850	22,600	22,600
547 Building Supplies	4,816	9,500	9,500	9,600	9,500
554 Equipment	2,880	2,500	2,500	2,500	2,500
<b>Total</b>	<b>293,449</b>	<b>329,730</b>	<b>314,150</b>	<b>322,200</b>	<b>341,620</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	91,356	116,574	112,078	119,941
REVENUE	86,710	89,230	89,230	91,820

**EMPLOYEES**

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

**Grounds Maintenance**

**Work Measurements**

Acres Mowed	93	97	97	97
Undeveloped Acres Maintained	1,100	1,100	1,100	1,250
Parking Lots Maintained	21	22	22	22
Soccer Fields Maintained	14	15	15	15
Baseball Fields Maintained	14	14	14	14
Football Fields Maintained	3	3	3	3

## **PUBLIC WORKS – EQUIPMENT MAINTENANCE – 30600**

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

### **FY 2008/09 Highlights**

- Fuel costs spiked during the year at extreme levels; some easing of the price of gasoline occurred with the economic downturn, but diesel fuel continued at very high levels.
- Lease-purchased and placed into service a replacement plow truck, sweeper, turf-cat mower and pickup truck.
- Completed the year with only 3 mechanics, using some overtime to repair some vehicles on weekends.

### **FY 2009/10 Major Initiatives**

- Implement additional capabilities of the fleet maintenance software (depreciation, parts tracking, etc.) training additional personnel as necessary.
- Continue monthly fuel usage monitoring and reconciliation to use data for fuel conservation initiatives.

**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
30600 Equipment Maintenance					
517 Salaries and Wages	163,804	170,650	171,050	173,670	177,220
521 Medical Ben.	(2,000)	(500)	(500)	(500)	(500)
522 Misc Benefits	1,945	3,650	3,650	3,650	3,690
539 Other Purch Services		1,440	1,440	1,440	1,510
542 School/Library Books		220	220	220	250
546 Energy	225,086	227,500	227,500	227,500	239,900
547 Building Supplies	1,169	3,100	3,100	3,100	2,900
548 Rolling Stock Supplies	118,386	129,050	129,050	132,250	136,240
549 Other Supplies	2,992	3,500	3,500	3,500	3,500
554 Equipment	2,248	5,500	5,500	5,500	5,500
<b>Total</b>	<b>513,630</b>	<b>544,110</b>	<b>544,510</b>	<b>550,330</b>	<b>570,210</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS		57,554	67,497	69,728
REVENUES		2,503	2,000	2,000

EMPLOYEES

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

Equipment Maintenance  
Work Measurements

Gasoline Used (gals)	42,000	35,500	36,800	35,500
Diesel Fuel Used (gals)	35,600	29,000	36,000	36,000
Autos, Trucks & Equipment Maintained	270	270	266	268
Preventive Maint. Services & Diagnosis	400	500	400	400
Number of Equipment Repairs	1,250	1,500	1,300	1,300

## **PUBLIC WORKS – ENGINEERING – 30700**

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

### **FY 2008/09 Highlights**

- Staked construction areas and inspected work on the Hunting Lodge Road bikeway connector.
- Completed semi-annual updates of the Assessor's parcel maps; coordinated Town's mapping efforts for 12 desktop applications and the on-line version.
- Rated paved roads (annually) and sampled landfill monitoring wells (quarterly).
- Assisted with the planning and preparation of contracts for the Middle School fuel conversion project.
- Continued design for the enhancement grant project on the west side of Storrs Road (Liberty Bank to Bolton Road).
- Assisted the Downtown Partnership staff in administering grants received for the modifications to Storrs Road in the Storrs Center area and the first parking structure for the new development.
- Integrated a part-time engineering student intern into the Engineering staff (was previously a full-time engineering technician).

### **FY 2009/10 Major Initiatives**

- Coordinate remaining design work for the Stone Mill and Laurel Lane bridge replacement grant projects; coordinate the design of new bridge railings for the Gurleyville Road bridge.
- Coordinate and inspect the Dodd Road bridge replacement.
- Complete the design of the west side of Storrs Road enhancement project; coordinate efforts with the Storrs Center development team to complete the modifications to Storrs Road and the design of the first parking garage.
- Assist with the Department's effort to assess its compliance with recommended APWA management practices.

**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
<b>30700 Engineering</b>					
517 Salaries and Wages	154,611	175,500	175,500	168,500	171,020
522 Misc Benefits	1,831	3,200	3,200	4,200	3,040
531 Prof & Tech Services	1,320	1,500	1,500	1,500	1,500
533 Repairs/Maintenance	1,006	800	800	2,300	1,000
541 Instructional Supplies	483	800	800	1,000	900
542 School/Library Books	29	100	100	100	100
543 Office Supplies	313	800	800	750	750
547 Building Supplies	135	300	300	500	400
554 Equipment		400	400	400	300
<b>Total 30700 Engineering</b>	<b>159,728</b>	<b>183,400</b>	<b>183,400</b>	<b>179,250</b>	<b>179,010</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
<b>EMPLOYEE BENEFITS</b>	54,324	69,415	67,652	69,011

**EMPLOYEES**

Asst. Town Engineer	1.00	1.00	1.00	1.00
Engineering Technician	1.00	0.50	0.00	0.00
Engineering Intern	0.00	0.00	0.50	0.50
Project Engineer	1.00	1.00	1.00	1.00
Clerk of the Works	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b>Total</b>	<b>4.00</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>
Paid from Other Funds	1.00	1.00	1.00	1.00
Paid from General Fund	3.00	2.50	2.50	2.50

**Engineering  
Work Measurements**

Projects Inspected	15	15	15	10
Site & Plot Plans Reviewed	140	175	150	175
Surveys Completed	5	5	3	3
Traffic Investigations	30	30	30	35
Highway Permits Issued	20	20	15	16

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

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
400 Community Services					
42100 Human Services Administration	258,496	277,430	277,430	277,430	279,600
42202 Mansfield Challenge - Winter	3,143	2,650	2,650	2,650	2,650
42204 Youth Employment - Middle Sch	4,600	4,000	4,000	4,000	2,000
42210 Youth Services	94,960	137,620	125,870	125,870	126,470
42300 Senior Services	208,734	217,000	216,360	216,560	191,550
43100 Library Services Admin	588,102	613,220	604,570	578,510	573,100
45000 Contributions To Area Agency	302,819	315,780	315,780	314,580	298,720
<b>Total</b> 400 Community Services	<b>1,460,854</b>	<b>1,567,700</b>	<b>1,546,660</b>	<b>1,519,600</b>	<b>1,474,090</b>

**COMMUNITY SERVICES**

**Mission**

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

**Program Purpose and Description**

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

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

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
111 General Fund-Human Services					
42100 Human Services Administration	258,496	277,430	277,430	277,430	279,600
42202 Mansfield Challenge - Winter	3,143	2,650	2,650	2,650	2,650
42204 Youth Employment - Middle Sch	4,600	4,000	4,000	4,000	2,000
42210 Youth Services	94,960	137,620	125,870	125,870	126,470
42300 Senior Services	208,734	217,000	216,360	216,560	191,550
<b>Total General Fund-Human Services</b>	<b>569,933</b>	<b>638,700</b>	<b>626,310</b>	<b>626,510</b>	<b>602,270</b>

**HUMAN SERVICES**

**DEPARTMENT STRUCTURE AND SUPPORT**

The Mansfield Department of Human Services exists to enrich the social and emotional well-being of the Town's citizens, while seeking to sustain or enhance the quality of life for residents of all ages. This is accomplished by offering a wide range of services and by working in collaboration with other community and area agencies. Throughout our work the Department is committed to fostering respect and appreciation for human and cultural diversity.

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

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

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

## **ADULT AND ADMINISTRATIVE SERVICES –42100**

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

### **FY 2008/09 Highlights**

- Assisted 172 persons who are elderly or disabled to apply for state tax relief programs.
- Expanded the community holiday giving programs involving more than 50 individual or group donors and recipients from 46 households.
- Provided referral, short, and longer-term counseling services to 278 residents.
- Provided emergency financial assistance and food pantry assistance for a total of 102 incidents.
- Secured funding from several sources, including a grant award from the State Department of Education and the William Caspar Graustein Memorial Fund to develop a community plan for young children in Mansfield ages birth through eight.
- Completed the process of recommending a preferred developer to the Town Council to build an Assisted/Independent Living facility in Town.

### **FY 2009/10 Major Initiatives**

- Work collaboratively with Masonicare as the Town's preferred developer for an independent/assisted living project to expand housing options for seniors in the community.
- Work with the Mansfield Housing Authority to explore the potential for additional affordable housing options in Mansfield.
- Complete the development of a prevention infrastructure focused on underage drinking through the implementation of the iParentNetwork; iParentNetwork is an interactive website aimed at providing parents with tools to effectively assist their children in avoiding high-risk behaviors.

**Town of Mansfield  
Expenditure Budget**

		Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
42100 Human Services Administration						
	517 Salaries and Wages	171,391	188,720	188,720	188,720	189,870
	522 Misc Benefits	1,412	2,700	2,700	2,700	1,980
	539 Other Purch Services	155				
	543 Office Supplies	284	750	750	750	750
	563 Misc Expenses & Fees	85,254	85,260	85,260	85,260	87,000
<b>Total</b>	<b>42100 Human Services Adn</b>	<b>258,496</b>	<b>277,430</b>	<b>277,430</b>	<b>277,430</b>	<b>279,600</b>

		Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
	EMPLOYEE BENEFITS	60,220	74,644	75,771	76,618
	REVENUE	17,646	3,650	17,173	

EMPLOYEES

Director	1.00	1.00	1.00	1.00
Social Worker	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	3.00	3.00	3.00	3.00

Human Services Administration  
Work Measurements

Elderly Tax Relief Apps.	190	210	210	225
Persons assisted through Holiday Prog.	150	160	160	200
Persons receiving Counseling Referral	240	250	250	300
Persons Provided Information Only	100	125	125	150

## **SOCIAL SERVICES- YOUTH SERVICE BUREAU-42210**

Under this program, Youth Service Bureau staff and volunteers provide professional clinical intervention and supportive activities to assist children and their families with resolving problems and concerns and to promote the positive development of children. Staff also works cooperatively with the Mansfield Public Schools and throughout the community to offer programs related to the early care and education of children.

### **FY 2008/09 Highlights**

- Clinical services were provided to 300 + youth in over 60 families including 35 psychiatric evaluations along with ongoing treatment.
- Received \$197,000 in funding from the State Departments of Education and Mental Health and Addiction Services, Northeast Communities Against Substance Abuse, the Bishop's Fund of the Episcopal Diocese of Connecticut and the William Caspar Graustein Memorial Fund.
- Promoted positive intergenerational activities through the UConn Big Friend's Program and Juniper Hill Retirement Village, including Goodwin School's kindergarten classroom.
- Assisted over 60 elementary school students deal with losses through COPE groups.
- Expanded the LEAP program by offering more structured activities. This program helps ease the anxiety for children who struggle with transition. The program served 35 fifth grade student at risk.
- The JUMP program expanded to include 27 students over a 14 week period. The program assists young adolescents develop skills that will enhance their overall social and academic performance.
- The Multi-Family Therapy Group, meets bimonthly serving over 35 children and parents. This is a psycho-educational group for children to provide stability, psychiatric overview, and education and to deter possible outside placement of children to a more structured educational setting.
- Sponsored the third six-week series of "Grief Matters", a bereavement group, for members of the community who have experienced the loss of a loved one.
- The Mansfield Summer Wilderness Challenge was expanded to include volunteers from the community and board of education staff. Sixteen participants successfully completed the program.
- The Youth Work Employment Program provided work opportunities for over 140 middle and high school students throughout the school year, including work in the community.
- Over seventy students participated in the Big Friend's Mentoring Program, which meets weekly during the academic year.
- Provided an afterschool Girl's Group for girls who experienced loss.
- Hosted the CT Youth Service Association's Regional Legislative Breakfast.
- Organized summer campership programs for fifteen children, including four students attending the "MADD Power Camp."
- Supervised 3 interns and 3 work study students who assisted in programs.
- Coordinated the tenth year of the Mansfield School Readiness Program, supporting sixteen children receiving care at one of four nationally accredited centers.
- Sponsored the "Week of the Young Child," a community-wide event highlighting the programs and services offered to all young children in Mansfield.
- Worked with the Mansfield Public Schools and Mansfield Advocates for Children on the seventh year of the Discovery Grant from the William C. Graustein Memorial Fund.

### **FY 2009/10 Major Initiatives**

- Maximize resources of clinical and support staff and expand service capacity through the use of interns, work study students and volunteers in order to provide comprehensive services to the community.
- Complete the development of a community plan for families with children ages birth-8; with the goal of assisting all children to be healthy, ready to learn and connected to the community.
- Increase professional collaboration with the school systems, universities and private therapists in order to provide comprehensive mental services to youth and families.
- Continue to develop systems to document work measures.

**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
42210 Youth Services					
517 Salaries and Wages	83,767	117,620	105,870	105,870	112,510
522 Misc Benefits	2,836	3,650	3,650	3,650	3,110
531 Prof & Tech Services	6,360	14,700	14,700	14,700	9,200
539 Other Purch Services	181	200	200	200	200
542 School/Library Books	214	350	350	350	350
543 Office Supplies	514	450	450	450	450
549 Other Supplies	1,088	650	650	600	650
<b>Total 42210 Youth Services</b>	<b>94,960</b>	<b>137,620</b>	<b>125,870</b>	<b>125,820</b>	<b>126,470</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	29,587	46,522	42,507	45,401

**EMPLOYEES**

Youth Service Coordinator	1.00	1.00	1.00	1.00
Youth Counselors	1.00	1.00	1.00	1.00
School Readiness Coordinator	<u>0.66</u>	<u>0.66</u>	<u>0.66</u>	<u>0.66</u>
<b>Total</b>	<b>2.66</b>	<b>2.66</b>	<b>2.66</b>	<b>2.66</b>
Paid from Other Funds	0.66	0.66	0.66	0.66
Paid from General Fund	2.00	2.00	2.00	2.00

**Youth Service  
Work Measurements**

Therapy sessions w/youth & families (yr)	1,250	1,250	1,250	1,275
Youth recvng one or more clinical srvc (yr)	150	150	150	175
Youth, parent, grandparent Participants in 12 support groups*				75
Youth Employment participants	75	75	75	120

\*Does not include 250 families enrolled in Safe Homes

## **SOCIAL SERVICES - SENIOR SERVICES 42300**

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

### **FY 2008/09 Highlights**

- 58 seniors became members of the Senior Center during fiscal year 2007/2008. There are 1,227 registered members of the Senior Center. The Senior Center has an average attendance of 81 seniors per day.
- 527 individuals receive the monthly Sparks newsletter in the mail. Others access the newsletter through the Town's website or receive a copy from various sites throughout Mansfield.
- 180+ senior volunteers assisted in various operations of the Senior Center.
- Served 6,706 subsidized congregate meals to seniors through Thames Valley Community Council from July 1, 2007 through June 30, 2008, 520 meals through Windham Hospital and the Mansfield Senior Center Association, and 279 meals provided by outside sources.
- Delivered 4,914 meals to homebound seniors through the meals-on-wheels program.
- 329 seniors received assistance with tax preparation (FY 2008).
- 489 seniors received flu shots (FY 2008).
- Offered health assessments, screenings and preventative care at the Wellness Center. VNA East provided care to 253 patients; podiatrist treated 295 patients; reflexologist saw 68 patients. Many seniors took advantage of several free screenings: hearing, balance and skin cancer.
- Five new classes were offered on a regular basis (FY 2008): a Saturday T'ai Chi class, Wii bowling, Line Dancing, Brain Aerobics and Evening Jazz.
- Received a \$5,000 grant from the Department of Social Services. Funds were used to provide services on Saturday from 8:30-1:00 beginning May 3, 2008. This grant ends April 30, 2009. The Department of Social Services also granted a \$3,000 grant to provide case management services for the same grant period.

### **FY 2009/10 Major Initiatives**

- Work with the Commission on Aging to implement the Long Range Plan for seniors, focusing on identified priorities of transportation, information dissemination, access to public meetings, and Senior Center space needs.
- Support the Town of Mansfield in facilitating the development of a new independent/assisted living facility.
- Continue to offer resource information and improved access to financial information by updating the resource manual, "At Your Fingertips" with the Commission on Aging.
- Improve efficiency and accuracy to track program utilization by pursuing funding to install a software program to manage these processes.
- Begin the process of accreditation with the National Council on the Aging. Investigate sources of funding to pursue this goal.
- Work with the Mansfield Senior Center Association to explore ways of reducing production and mailing costs of the monthly newsletter, Sparks.
- Continue to solicit community agencies and providers for health and wellness programs at little or no cost to the Town.

### **FY 2009/10 Budget Highlights**

- Proposed budget reduces the senior services social worker position from 35 to 20 hours per week for a projected savings of \$27,260. Casework services to seniors will continue to be provided by the part-time senior services social worker and the senior services coordinator. The adult services social worker who currently works with a large number of seniors through the tax assistance programs will also be available to meet the needs of seniors, and all direct service staff in the Department will work collaboratively to ensure that programs are covered and clients are served promptly.

**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
42300 Senior Services					
517 Salaries and Wages	203,065	211,540	210,900	210,900	185,670
522 Misc Benefits	1,117	1,500	1,500	1,700	2,080
539 Other Purch Services	3,525	2,800	2,800	2,800	2,650
542 School/Library Books	27	160	160	160	150
543 Office Supplies	1,000	1,000	1,000	1,000	1,000
<b>Total</b> 42300 Senior Services	<b>208,734</b>	<b>217,000</b>	<b>216,360</b>	<b>216,560</b>	<b>191,550</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	71,349	83,670	84,676	74,923

EMPLOYEES

Senior Services Coordinator	1.00	1.00	1.00	1.00
Senior Service Social Worker	1.00	1.00	1.00	0.58
Administrative Assistant	1.55	1.55	1.50	1.50
Kitchen Aide	<u>0.69</u>	<u>0.69</u>	<u>0.69</u>	<u>0.69</u>
<b>Total</b>	<b>4.24</b>	<b>4.24</b>	<b>4.19</b>	<b>3.77</b>
Paid from Other Fund/Source	0.14	0.14	0.14	0.14
Paid from General Fund	4.10	4.10	4.05	3.63

Senior Center

Work Measurements

Total Membership	1,050	1,075	1,075	1,350
New Members Registered	60	65	65	65
SPARKS copies published/monthly	1,060	1,080	1,080	1,080
Participation (Cumulative)	18,000	18,500	18,500	19,000
Noon Meals Served:	6,150	4,000	4,000	6,500
Persons receiving Social Services (Average number served/month)	35	45	45	45

## **LIBRARY ADMINISTRATION - 43100**

Mansfield Public Library serves as the popular materials library for the Town of Mansfield, providing recreational reading materials and information resources in a wide variety of formats.

Available 24 hours a day is the Library's website, [www.biblio.org/mansfield](http://www.biblio.org/mansfield). Serving as an electronic branch library, people may reserve and renew items, apply online for Buchanan Auditorium reservations, and access information about book sales, recommended reading, and a calendar of library programs for all ages. Mansfield residents with a valid library card can also access subscription resources unavailable to non-residents:

- BookFlix, an interactive literacy resource with animated films of books that can be enjoyed by young children and English language learners.
- Downloadable Audiobooks, over 3,000 titles including best selling fiction and nonfiction that can be listened to on personal computers or MP3 players.
- Magazine Articles, full text articles from over 1000 magazines and an annotated index to over 3000 magazines & journals.
- World Book Encyclopedia Online, which allows for easy printing of maps, diagrams, and pictures as well as other features not in the book version.

### **FY 2008/09 Highlights**

- Work measurements increased significantly in major categories when compared to the last fiscal year:
- Answered 7,489 reference and/or reader's advisory questions, a 66% increase.
- Processed 10,939 loans of materials to and from Mansfield Public Library, an 18% increase.
- Presented 436 library programs for people of all ages, with a total annual attendance of 10,086, a 12% increase.
- Participation in our Summer Reading program for children and teens increased by 8%.
- According to the counter, 94,906 people entered the building, a 7% increase.
- Over 254,470 items were circulated, a 5% increase.

### **FY 2009/10 Major Initiatives**

- Maintain two key services within 10% of FY 2008-2009 levels: circulation of materials, and reference/ reader's advisory services.

### **FY 2009/10 Budget Highlights**

- Proposed budget reduces Library hours of operation from 56 to 50 hours per week. As a result, two staff positions (library assistant, library associate) are reduced from 25 to 20 hours per week, for a savings of \$14,537.
- Develop new schedules for preschool and senior outreach programs that allow a library staff reduced by 12 hours per week to cover public service hours within the building.

**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
43100 Library Services Admin					
517 Salaries and Wages	458,661	471,240	477,590	477,590	465,750
522 Misc Benefits	4,058	4,400	3,400	2,300	2,330
531 Prof & Tech Services	4,404	4,500	4,500	3,100	1,000
534 Rentals	528	530	530	530	530
539 Other Purch Services	1,077	5,300	2,800	1,600	800
541 Instructional Supplies	4,074	5,000	4,000	4,000	3,000
542 School/Library Books	110,590	120,250	111,750	89,390	99,590
547 Building Supplies	1,851	2,000			100
554 Equipment	2,859				
<b>Total</b>	<b>588,102</b>	<b>613,220</b>	<b>604,570</b>	<b>578,510</b>	<b>573,120</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	161,155	186,389	191,751	187,077
REVENUE	40,010	33,500	33,500	34,000
<b>EMPLOYEES</b>				
Library Director	1.00	1.00	1.00	1.00
Librarian*	3.00	3.00	3.00	3.00
Library Associate	2.72	2.72	2.72	2.58
Library Assistant	2.82	2.82	2.82	2.67
Pages	1.65	1.30	1.30	1.30
<b>Total</b>	<b>11.19</b>	<b>10.84</b>	<b>10.84</b>	<b>10.55</b>
Paid from Other Funds	0.50	0.50	0.50	0.50
Paid from General Fund	10.69	10.34	10.34	10.05

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

Library Administration

Work Measurements

Total Circulation	254,470	255,700	257,000	231,000
Reference Transactions	7,489	4,200	14,000	12,600
Collection Size	88,461	84,000	88,000	85,000
Library Card Holders	9,699	12,000	9,000	9,000

\*Library hours will be reduced by 6 per week or 11%.

## **CONTRIBUTIONS TO AREA AGENCIES - 45000**

As part of its operating budget, the Town has traditionally made financial contributions to various non-profit agencies that serve Mansfield residents. The Town's human services advisory committees evaluate the requests that the Town receives from various human 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
- LITERACY VOLUNTEERS – Volunteer-based agency dedicated to teaching adults basic reading and English as a second language
- MANSFIELD/UCONN TRANSPORTATION – Funds Mansfield's portion of Willimantic/Mansfield evening fixed route bus service budget as well as publicity for both fixed route service and UConn shuttle bus service
- MEALS ON WHEELS – Provides and delivers meals on a regular basis to Mansfield residents
- NORTHEAST COMMUNITIES AGAINST SUBSTANCE ABUSE – Coordinates and advocates for substance abuse programs and services in northeastern CT
- SAFE HAVENS – Provides long-term, supervised residential shelter for emancipated/parenting teen mothers with one child. Their goal is to assist the teens in becoming self-sufficient by having them complete school, gaining job skills and improving parenting skills.
- SENIOR CENTER ASSOCIATION – Includes funds to conduct a space needs analysis at the Mansfield Senior Center
- SEXUAL ASSAULT CRISIS CENTER (formerly the Women's Center of Northeastern CT) – Offers counseling and related services to victims of domestic violence and sexual assault
- UNITED SERVICES, INC. – Offers a wide range of mental health services, including counseling, therapy and 24-hour emergency service to adults and children in 21 northeastern CT towns
- WINCOG – Agency represents 9 towns in eastern CT, providing technical assistance and advice on land use matters such as transportation, zoning regulations, census and demographic information, and state and federal programs
- WRF SOA (McSweeney Center) – Regional multi-purpose senior service center open to older persons 60+ years of age in the 10-town Windham region
- WRTD ADA Transportation Service – Provides transportation for persons with disabilities, with extended service in compliance with Americans with Disabilities Act (ADA) regulations
- WRTD PRE-PAID FARE – Allocation funds Mansfield's portion of WRTD Willimantic/Mansfield fixed route bus service budget
- WINDHAM AREA INTERFAITH MINISTRIES – Provides several services for persons with low incomes
- WINDHAM AREA NO FREEZE PROJECT – Provides emergency shelter for homeless people.
- WINDHAM REGIONAL TRANSIT DISTRICT – Provides fixed route buses in Mansfield
- VFW MEMORIAL DAY – Helps fund Memorial Day activities
- VETERANS ADVISOR PROGRAM – Assists Veterans with information and access to veteran's benefits

### **FY 2009/10 Budget Highlights**

- Original budget reduced the overall contributions to area agencies by \$10,000. An additional cut reduced contributions by another \$6,000. Targeted reductions have not been made; it is recommended that the Council determine the manner in which the \$16,000 reduction be applied to area agencies.

**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
45000 Contributions To Area Agencies					
53701 Dial-A-Ride	38,410	41,030	41,030	41,030	41,030
53702 Wincog	17,360	17,420	17,420	17,420	17,420
53703 WRFSOA-McSweeny Senior Center	6,500	6,500	6,500	6,500	1,500
53707 United Services, Inc	8,550	8,550	8,550	8,550	8,000
53708 WRTD - Windam Reg Transit Dist.	36,170	37,310	37,310	37,310	37,310
53709 Meals On Wheels	1,470	1,470	1,470	1,470	1,470
53711 Sexual Assault Crisis Service	4,700	4,700	4,700	4,700	4,000
53712 CT Legal Services	6,000	6,000	6,000	6,000	5,000
53713 VFW - Memorial Day		1,200	1,200		
53718 NECASA	800	800	800	800	800
53722 WRTD-Disable Transport	30,460	30,460	30,460	30,460	30,460
53725 WRTD-Pre-paid Fare	14,545	15,000	15,000	15,000	15,000
53727 Community Companion & Homemaker	4,500	4,500	4,500	4,500	4,000
53733 Eastern Highlands Health Dist.	105,354	111,840	111,840	111,840	112,230
53734 Mansfield/UCONN Transportation	5,000	5,500	5,500	5,500	500
53737 Holy Family Shelter	3,000	3,000	3,000	3,000	3,000
53739 Veterans' Services	13,500	13,500	13,500	13,500	10,000
53740 Windham Area Interfaith Ministry	2,500	2,500	2,500	2,500	2,500
53743 Safe Havens	2,000	2,000	2,000	2,000	2,000
53745 Windham Area No Freeze Project	2,000	2,500	2,500	2,500	2,500
<b>Total 45000 Cont. To Area Agencies</b>	<b>302,819</b>	<b>315,780</b>	<b>315,780</b>	<b>314,580</b>	<b>298,720</b>

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

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
500 Community Development					
30800 Building Inspection	153,628	160,490	160,490	132,270	122,920
30810 Housing Inspection	119,008	127,610	103,760	103,760	113,610
51100 Planning Administration	218,312	230,160	230,160	227,460	226,820
52100 Planning/Zoning Inland/Wetlnd	10,596	24,050	24,050	19,550	20,500
58000 Boards and Commissions	5,268	6,500	6,500	6,500	6,500
<b>Total 500 Community Development</b>	<b>506,812</b>	<b>548,810</b>	<b>524,960</b>	<b>489,540</b>	<b>490,350</b>

**COMMUNITY DEVELOPMENT**

**Mission**

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

**Program Purpose and Description**

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

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

## **BUILDING INSPECTION – 30800**

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

### **FY 2008/09 Highlights**

- Department worked with Town Manager to gain approval of and implement permit fee increases.
- Worked with the CCM Public Safety committee to explore new regulations regarding storable pools.
- Redistributed workload to maintain quality of service after administrative staff cut.

### **FY 2009/10 Major Initiatives**

- Attend code-related courses and seminars required to maintain license.
- Continue with permitting and inspection activity.
- Incorporate the proposed code changes required by the adoption of the 2009 Connecticut supplement to the state building code.
- Work with Town Manager to determine the impact of applying building code provisions to Downtown Partnership.

### **FY 2009/10 Budget Highlights**

- Eliminated contract with Tolland for Deputy Building Official Services for an estimated annual savings of \$29,500; this will prompt a need to restructure the work of remaining inspection staff. The reduction in staff may delay the issuance of permits, the wait time for inspections, and response time for individuals seeking code related advice.

**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
30800 Building Inspection					
517 Salaries and Wages	121,024	125,500	125,500	125,500	116,800
522 Misc Benefits	1,839	2,680	2,680	2,710	2,470
531 Prof & Tech Services	27,126	29,500	29,500	1,000	1,000
539 Other Purch Services	673	610	610	610	650
542 School/Library Books	1,148	1,000	1,000	1,000	750
543 Office Supplies	1,023	550	550	800	600
547 Building Supplies	444	400	400	400	400
549 Other Supplies	351	250	250	250	250
<b>Total</b> 30800 Building Inspect	<b>153,628</b>	<b>160,490</b>	<b>160,490</b>	<b>132,270</b>	<b>122,920</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	42,523	49,639	50,388	47,132
REVENUE	200,039	210,280	172,110	176,030

**EMPLOYEES**

Building Official	1.00	1.00	1.00	1.00
Administrative Assistant	<u>0.80</u>	<u>0.80</u>	<u>0.60</u>	<u>0.60</u>
<b>Total</b>	<b>1.80</b>	<b>1.80</b>	<b>1.60</b>	<b>1.60</b>
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	1.80	1.80	1.60	1.60

\* Contract with Town of Tolland for Assistant Building Official .40 FTE

**Building Inspection  
Work Measurements**

Total Building Permits	812	980	966	950
Total Inspections	2,468	2,900	2,666	2,700
Dollar Value of Bldg Construction	\$16,377,307	\$22,000,000	\$16,044,962	\$17,000,000
Dollar Value of Fees Collected	\$198,475	\$280,000	\$190,000	\$190,000

## **HOUSING CODE INSPECTION – 30810**

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

### **FY 2008/09 Highlights**

- Continued implementation of the Mansfield Housing Code regarding the development of the Housing Code Inspection and Landlord Registry programs.
- Restructured enforcement of the blight patrols to cover historically troublesome areas more effectively.
- Director continued as co-chair of the committee for the task force exploring adoption of a state-wide housing code.
- Director served on the Mansfield Campus Community Partnership Committee.
- Maintained quality of service after administrative staff reduction.

### **FY 2009/10 Major Initiatives**

- Continue to enforce the Housing Code and conduct inspections in accordance with the implementation schedule set out in the Code.
- Continue to educate landlords and tenants to the requirements and functions of the Department and the Code.
- Maintain the landlord registry and implementation (certificate zone) data bases.
- Explore implementation of Access database to more efficiently handle data
- Work with Town Manager and the Quality of Life Committee to add enhancements to the Housing Code.

### **FY 2009/10 Budget Highlights**

- Proposed budget reduces the code enforcement officer position from 18 to 15 hours per week for a projected savings of \$4,670. The proposed reduction may impact the Department's ability to maintain the number of proactive blight patrols conducted. With reduced staff, it may prove difficult for the Department to implement recommendations of the Quality of Life Committee such as parking enforcement/regulations, enforcing the number of unrelateds per dwelling unit, and the implementation of a tenant registry.

**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
30810 Housing Inspection					
517 Salaries and Wages	115,557	123,360	99,510	99,510	109,460
522 Misc Benefits	962	1,000	1,000	1,000	1000
539 Other Purch Services	371	500	500	500	500
542 School/Library Books	291	500	500	500	500
543 Office Supplies	822	750	750	750	750
547 Building Supplies	344	750	750	750	750
549 Other Supplies	281	250	250	250	250
554 Equipment	380	500	500	500	400
<b>Total 30810 Housing Inspection</b>	<b>119,008</b>	<b>127,610</b>	<b>103,760</b>	<b>103760</b>	<b>113,610</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	40,602	48,792	39,953	44,170
REVENUE	64,585	86,110	86,110	86,810

EMPLOYEES

Housing Inspector (FT)	1.00	1.00	1.00	1.00
Housing Inspector (PT)	0.52	0.52	0.52	0.43
Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>0.65</u>	<u>0.65</u>
<b>Total</b>	<b>2.52</b>	<b>2.52</b>	<b>2.17</b>	<b>2.08</b>
Paid from Other Funds	0.0	0.0	0.0	0.0
Paid from General Fund	2.52	2.52	2.17	2.08

Housing Inspection  
Work Measurements

Total inspections	1,001	462	1200	1200
Complaint investigations	67	50	50	50
Certificates issued	378	387	590	600
Prosecutions	0	20	1	5
Dollar value of fees collected	\$64,595	\$58,000	\$85,000	\$90,000
Penalty fees collected	\$0.00	\$100.00	\$100.00	\$100.00

## **PLANNING ADMINISTRATION - 51100**

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

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

### **FY 2008/09 Highlights**

- Assisted the Planning and Zoning Commission with the review and processing of new land use applications, regulation and zone classification revisions, modifications, bonding issues and enforcement issues.
- During the first half of this fiscal year, the Zoning Agent Issued 81 Zoning Permits, including 12 for new single-family homes. Additionally, 64 zoning enforcement letters, 31 violation notices, and 7 Zoning Citations were issued.
- The Director of Planning serves as Mansfield's representative on UConn's Capital Projects Advisory Committee, which helps plan and monitor new development on the Storrs campus, UConn's Water and Wastewater System Committee, which reviews and makes recommendations on operational and service request issues and the Willimantic River/Wellfield Technical Advisory Committee, which is overseeing a study that will help determine appropriate well withdrawals during low flow periods.
- The Director of Planning participates in various facets of Mansfield's open space acquisition and management programs, including the review of draft management plans and potential property acquisitions.
- The Director of Planning participates in various aspects of the ongoing Storrs Center Downtown project, including reviews of fiscal impact, phasing, parking and infrastructure elements.
- The Director of Planning and Zoning Agent provide information and assistance to the Town Council, other Town representatives and State officials, property-owners and their representatives on a wide range of land use issues, including assisted living/age-restricted housing, student housing, educational facility options and projects under the permit jurisdiction of the State.

### **FY 2009/10 Major Initiatives**

- Assist the Planning and Zoning Commission with application-related responsibilities and the continued implementation of Plan of Conservation and Development and Strategic Plan recommendations.
- Continue to enforce existing land use regulations.
- Assist Town officials with ongoing Four Corners Sewer, sustainability, assisted living and affordable housing initiatives, the Town's open space acquisition and management program and the review of ongoing and potential UConn projects and studies and other projects under state regulatory jurisdiction.
- Assist Town officials with the implementation elements of the Storrs Center Downtown project, including phasing, parking, infrastructure and the approval of specific construction plans.
- Assist Town officials with the implementation of initiatives to address student-housing issues in areas proximate to the UConn campus.

**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
51100 Planning Administration					
517 Salaries and Wages	216,905	227,160	227,160	225,460	224,320
522 Misc Benefits	941	2,300	2,300	1,500	1,900
543 Office Supplies	466	700	700	500	600
<b>Total</b> 51100 Planning Admin.	<b>218,312</b>	<b>230,160</b>	<b>230,160</b>	<b>227,460</b>	<b>226,820</b>

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	76,212	89,848	90,522	90,519
REVENUE	23,671	35,350	30,250	34,300

EMPLOYEES

Town Planner/Director of Planning	1.00	1.00	1.00	1.00
Administrative Assistant	1.50	1.50	1.33	1.33
Zoning Agent	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b>Total</b>	<b>3.50</b>	<b>3.50</b>	<b>3.33</b>	<b>3.33</b>
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	3.50	3.50	3.33	3.33

Planning Administration  
Work Measurements

PZC Application Reviews	20	25	20	25
IWA Application/Enforcement Reviews	20	30	40	35
Adopted Zoning Map/Regulations	25	50	40	50
Modification Requests to PZC/Council				
Referrals/Bonding Agreements	40	40	40	40
Zoning Permits Issued	190	190	170	190
Investigations/citations/enforcement letters	200	190	200	200

## **PLANNING AND ZONING/INLAND WETLANDS AGENCY – 52100**

The Planning and Zoning and Inland Wetlands Commission (PZC/IWA) works to ensure the orderly growth and development of the community. The Agency's legal responsibilities are to: formulate and revise the Town's Plan of Conservation and Development; adopt zoning districts, zoning regulations and subdivision regulations to implement the plan of development; adopt inland/wetland regulations and review development proposals, including all activities within 150 feet of inland wetlands and watercourses; approve those proposals that conform to regulations, adding conditions as necessary to provide for conformance; ensure effective enforcement of regulations, as well as enforcement of conditions placed on approved plans; and per statutory requirements, serve as Mansfield's Aquifer Protection Agency.

### **FY 2008/09 Highlights**

- During the first half of this fiscal year: held twelve (12) PZC meetings, seven (7) IWA meetings, five (5) joint field trips and numerous committee meetings.
- During the first half of this fiscal year: reviewed twenty-three (23) wetland applications or enforcement matters, six (6) special permits, six (6) subdivisions involving thirty-two (32) lots, six (6) Town Council referrals and numerous bonding and modification issues.
- During the first half of this fiscal year, the PZC approved a rezoning of about fifty (50) acres of land on Mansfield City Road and Pleasant Valley Road to a new Pleasant Valley Residence/Agriculture Zone. Review continues on adjacent land south of Pleasant Valley Road currently zoned Industrial Park.
- During the first half of this fiscal year, the PZC approved over twenty (20) revisions to the Zoning Regulations including new housing mix and affordable housing requirements in DMR zones; revised density provisions in DMR and ARH zones; new state referral provisions and revised regulations for underground utilities, stormwater management, pedestrian and public transit improvements, building and courtyard separations and open space/recreation improvements.
- During the first half of this fiscal year, the PZC approved an expansion of St. Paul's Collegiate Church on Storrs Road, an expansion of the Motorcycle Consultant repair/sales business on Stafford Road, a karate school on Stafford Road, a computer arcade on Middle Turnpike, a ten (10) lot subdivision on Wormwood Hill and Knowlton Hill Roads, a nine (9) lot subdivision on Dodd Road, a six (6) lot subdivision on Storrs Road, a three (3) lot subdivision on Stafford Road, three (3) gravel/stone removal permits, an efficiency unit on Storrs Road and mobile home park revisions on Hanks Hill Road. A conversion application on Storrs Road was denied.
- During the remainder of the 08/09 fiscal year, the PZC/IWA will continue to thoroughly review all land use applications and will present and potentially approve a number of regulation and zone change revisions including a comprehensive update of the Inland Wetland Regulations and a rezoning of existing Industrial Park areas in southern Mansfield.

### **FY 2009/10 Major Initiatives**

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

**Town of Mansfield  
Expenditure Budget**

		Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
52100 Planning/Zoning Inland/Wetland						
	522 Misc Benefits	215	450	450	450	400
	531 Prof & Tech Services	2,930	15,000	15,000	12,000	12,000
	539 Other Purch Services	7,417	8,500	8,500	7,000	8,000
	542 School/Library Books	23	100	100	100	100
	543 Office Supplies	11				
Total	52100 Planning/Zoning	10,596	24,050	24,050	19,550	20,500

## **BOARDS & COMMISSIONS - 58000**

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

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

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

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

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

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

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

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

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

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

**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
<b>58000 Boards and Commissions</b>					
56350 Board of Assessment Appeals	553	450	450	450	450
56351 Comm. on Sens. & Phys Impaire		100	100	100	100
56352 Commission on Aging		100	100	100	100
56353 Parks & Advisory Committee	1,135	3,000	3,000	3,000	3,000
56354 Zoning Board of Appeals	3,242	1,500	1,500	1,500	1,500
56355 Conservation Commission	75	100	100	100	100
56356 Beautification Committee	59	500	500	500	500
56357 Historic District Commission		150	150	150	150
56358 Arts Advisory Committee		500	500	500	500
56359 Agriculture Committee	204	100	100	100	100
<b>Total 58000 Boards and Comm.</b>	<b>5,268</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>

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**MANSFIELD BOARD OF  
EDUCATION**

## Mansfield Board of Education Overview

### 2009-2010 Budget

The Mansfield Board of Education's adopted budget for 2009-2010 is \$20,595,570 representing a decrease of 1.6% from the adopted 2008-2009 budget of \$20,930,800.

### Background

The current 2008-2009 budget was adopted at the annual town meeting on May 13, 2008 and with narrow approval during an advisory referendum vote on June 24, 2009. During the course of this school year, 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. These requests to date have been made to offset reduced town revenues.

The 2009-2010 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 a slightly declining enrollment.

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

### Detail

The initial budget presented by the administrators and department heads was \$21,728,640, an increase of 3.81% over the current year. It was reviewed and reduced in the following areas:

• Not filling the Assistant Superintendent position	\$102,000	Pg. 108
• Completion of the K-5 mathematics program implementation	\$80,000	Pg. 70-73
• Reduction of:		
- 2 regular classroom teaching positions	\$102,612	Pg. 22-25
- 1 instructional assistant position at each elementary school	\$45,990	Pg. 152
- 3 instructional assistant positions at Mansfield Middle School	\$45,990	Pg. 152
- 1 bus and rerouting of students	\$45,000	Pg. 120
- Projected medical insurance increases	\$155,560	Pg. 122
- District energy accounts due to long-term rate agreements	\$23,380	Pg. 118
• Reduction in:		
- Educational equipment account in the area of technology	\$90,000	Pg. 62-65
- Salary related benefits	\$16,000	Pg. 122
- PreK-4 furniture account	\$7,500	Pg. 88

### Mansfield Board of Education Overview (Continued)

- Maintenance/custodial overtime	\$30,000	Pg. 118
- UCONN Minority Internship Program	\$13,500	Pg. 108
- Special Education Summer School	\$10,000	Pg. 156
- Special Education Outplacement	\$60,000	Pg. 158
- Special Education Transportation	<u>\$32,000</u>	Pg. 170
<b>TOTAL</b>	<b>\$859,532</b>	

#### Implications

Our current January 5, 2009 enrollment is 699 prek-4 and 580 5-8 for a total of 1279. Our projected enrollment is 707 prek-4 and 544 5-8 for a total of 1251.

As a result of certified staff reductions and/or reassignments, there will be six regular classroom teachers per grade in grades five through eight compared to our current configuration of seven teachers in grades five, six, and seven and eight teachers in grade eight. Three regular classroom positions have been earmarked for the K-4 program and a half-time literacy coach will be sought for Southeast Elementary School, thereby allowing our District Reading/Language Arts Consultant to devote full time to preK-8 district reading and language arts initiatives. All certified staffing assignments will be reviewed in light of current and projected enrollment and will be adjusted as needed in accordance with enrollment guidelines and available resources.

In addition, the district will, at no additional cost, redefine our preschool program so that more age three and four preschool students will be able to attend while we continue to provide mandated services.

#### 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. The Mansfield Board of Education and the residents of Mansfield have consistently provided strong support for our schools. We look forward to their continuing support in the future.

## THE BUDGET IN BRIEF

The proposed budget for the Mansfield Board of Education for 2009-10 is \$20,595,570. It represents a decrease of \$335,230 or 1.6 percent, as compared to the current year. Of the total, salaries and benefits have decreased by \$28,550 or .17 percent. Salaries and benefits account for approximately 82 percent of the total budget. All other expenditures have decreased by \$306,680 or 7.65 percent. A comparison of the 2008-09 to 2009-10 budget follows:

	SPENT 2007-08	ADJ APPR 2008-09	PROPOSED 2009-10	INCREASE/ DECREASE	PERCENT CHANGE
<b>Salaries &amp; Benefits</b>					
Certified Salaries	\$9,731,052	\$10,289,510	\$10,189,830	(\$99,680)	(0.97%)
Non-Cert. Salaries	3,286,196	3,303,230	3,237,460	(65,770)	(1.99%)
<b>Sub-Total: Salaries</b>	<b>13,017,248</b>	<b>13,592,740</b>	<b>13,427,290</b>	<b>(165,450)</b>	<b>(1.22%)</b>
Benefits	2,819,539	3,328,930	3,465,830	136,900	4.11%
<b>Sub-Total: Salaries &amp; Benefits</b>	<b>15,836,787</b>	<b>16,921,670</b>	<b>16,893,120</b>	<b>(28,550)</b>	<b>(0.17%)</b>
<b>Operating Expenses</b>					
Prof & Tech Services	647,139	492,510	518,110	25,600	5.20%
Purchased Property Services	70,164	84,000	84,000		
Repairs	137,230	142,310	142,560	250	0.18%
Rentals	1,592	800	800		
Tuition	274,731	340,000	280,000	(60,000)	(17.65%)
Insurance	62,083	66,300	66,300		
Other Purchased Services	902,437	944,100	889,380	(54,720)	(5.80%)
Instructional Supplies	260,166	287,550	291,830	4,280	1.49%
School & Library Books	98,320	191,920	109,160	(82,760)	(43.12%)
Supplies	42,016	47,170	47,170		
Energy	762,937	868,570	845,190	(23,380)	(2.69%)
Building Supplies	81,948	88,960	93,210	4,250	4.78%
Other Supplies	59,125	65,720	66,530	810	1.23%
Equipment	261,003	271,250	180,240	(91,010)	(33.55%)
Miscellaneous Exp & Fees	22,928	27,120	27,120		
Transfers Out to Other Funds	67,000	90,850	60,850	(30,000)	(33.02%)
<b>Sub-Total: Operating Expenses</b>	<b>3,750,819</b>	<b>4,009,130</b>	<b>3,702,450</b>	<b>(306,680)</b>	<b>(7.65%)</b>
<b>TOTAL: EXPENDITURES</b>	<b>\$19,587,606</b>	<b>\$20,930,800</b>	<b>\$20,595,570</b>	<b>(\$335,230)</b>	<b>(1.60%)</b>

### Increase/Decrease Analysis - Board-Proposed Budget

## **MANSFIELD BOARD OF EDUCATION – SIGNIFICANT FEATURES**

### **CERTIFIED STAFF - \$10,189,830**

Total certified salaries have decreased by \$99,680 over the present year. The decrease is represented by negotiated salary increases offset by the net reduction of two certified positions. The additional reduction of \$228,176 is primarily the offset by the federal stimulus funds.

### **NON-CERTIFIED STAFF - \$3,237,460**

Total non-certified salaries have decreased by \$65,770, due to the reduction of six instructional assistant positions offset by contractual salary increases.

### **BENEFITS - \$3,465,830**

Benefits for the staff have increased by \$136,900, primarily a reflection of the cost of medical insurance.

### **PROFESSIONAL & TECHNICAL SERVICES - \$518,110**

The increase of \$25,600 is primarily for an increase in Physical Therapy services offset by the elimination of the minority internship program.

### **PURCHASED PROPERTY SERVICES - \$84,000**

No change from prior year.

### **REPAIRS & MAINTENANCE SERVICES – \$142,560**

No material change from prior year.

### **RENTALS - \$800**

No material change from prior year.

### **TUITION - \$280,000**

The decrease of \$60,000 is due to a reduction in estimated outplacement tuition for Special Education students.

### **INSURANCE – \$66,300**

No change from prior year.

### **OTHER PURCHASED SERVICES - \$889,380**

The decrease of \$54,720 is the result of a lower estimated transportation costs primarily due to the proposed reduction of one school bus.

### **INSTRUCTIONAL SUPPLIES - \$291,830**

No substantial change from prior year.

### **SCHOOL & LIBRARY BOOKS - \$109,160**

A decrease of \$82,760 is primarily due to last year's purchase of a K- 5 mathematics program.

### **SUPPLIES - \$47,170**

No change from prior year.

**MANSFIELD BOARD OF EDUCATION – SIGNIFICANT FEATURES (Continued)**

**ENERGY - \$845,190**

The decrease of \$23,380 is the result of lower costs for fuel oil and electricity offset by an increase in natural gas.

**BUILDING SUPPLIES - \$93,210**

The increase of \$4,250 reflects an increase for minor equipment.

**OTHER SUPPLIES - \$66,530**

No material change from prior year.

**EQUIPMENT - \$180,240**

A decrease of \$91,010 reflects a reduction in the purchase of technology equipment.

**MISCELLANEOUS FEES & EXPENDITURES - \$27,120**

No change from prior year.

**TRANSFERS OUT TO OTHER FUNDS - \$60,850**

The reduction of \$30,000 reflects the transfer for the Enhancing Student Achievement Program funded in 2008-09. No additional funding is proposed for 2009-10.

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**TOWN-WIDE**

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

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
700 Town-Wide Expenditures					
71000 Employee Benefits	2,073,209	2,384,890	2,385,750	2,374,530	2,350,420
72000 Insurance	123,908	121,880	118,330	118,330	118,330
73000 Contingency		49,500	225,095		(10,980)
<b>Total</b> 700 Town-Wide Exp.	<b>2,197,117</b>	<b>2,556,270</b>	<b>2,729,175</b>	<b>2,492,860</b>	<b>2,457,770</b>

## **EMPLOYEE BENEFITS - 71000**

This program funds employee benefits, including medical insurance, social security, pension, workers compensation and unemployment coverage. The largest single item in this category is medical insurance. To reduce administrative costs, the Town provides medical insurance to its employees on a self-insured basis. The self-insured fund also covers the employees of the Mansfield and Region 19 Boards of Education, the Eastern Highlands Health District, the Mansfield Discovery Depot, the Windham Region Council of Governments, the Mansfield Downtown Partnership and the Mansfield Housing Authority. All member entities pay a premium into the fund based upon estimates provided by Anthem Blue Cross Blue Shield. Anthem provides administrative services to assist the Town in managing the fund.

### **FY 2009/10 Major Initiatives**

The total decrease in employee benefits is \$35,330. The decrease is primarily due to the following:

1. Workers Compensation Insurance is down \$40,000 or 11%. The 2006/07 audit results by CIRMA drove up the current year budget.
2. Salary-related benefits (Social Security, Medicare, MERS, Social Security Alternative, etc) are down following reductions in staffing in 2008/09 and proposed reductions in 2009/10 by \$71,980
3. Unemployment Compensation insurance is expected to increase by \$59,500 due to staffing reductions
4. Health Insurance is anticipated to increase by \$13,310 or 1%.
5. Long and short-term disabilities have increased by \$10,750 or 13%.

**Town of Mansfield  
Expenditure Budget**

		Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
71000 Employee Benefits						
	520 Benefits	1,167,135	1,319,430	1,318,850	1,302,700	1,273,730
	521 Medical Ben.	906,074	1,065,460	1,066,900	1,071,830	1,076,690
Total	71000 Employee Benefit	<u>2,073,209</u>	<u>2,384,890</u>	<u>2,385,750</u>	<u>2,374,530</u>	<u>2,350,420</u>

## **INSURANCE – 72000**

This program funds general liability insurance, which provides coverage for property, general liability, automobile, errors and omissions, bonds, law enforcement and excess liability insurance.

### **FY 2008/09 Highlights**

- The Mayor serves on the board of directors for the Town's insurance carrier (CIRMA) and the Town Manager is a member of CIRMA's Underwriting and Operations Committee. These appointments assist the Town in representing the needs of Mansfield and other small to mid-sized communities.
- Conducted quarterly meetings with CIRMA staff to review various areas of insurance and risk management.
- Updated Town's statement of values, including an in-person assessment of values on Town owned buildings to ensure that buildings are being insured for proper replacement values.
- Monitored and worked in conjunction with CIRMA regarding Liability-Property-Automobile (LAP) claims.
- Received a one year rate extension guarantee for the Town/MBOE LAP policy for FY 09/10.

### **FY 2009/10 Major Initiatives**

- Continue work with insurance carrier to manage and improve Town's risk management control program.
- Evaluate another three-year rate guarantee for town/school liability, automobile and property insurance, offered by the Town's current insurance carrier.
- Update the Town and MBOE statement of values.

**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
72000 Insurance					
538 Insurance	123,908	121,880	118,330	118,330	118,330
<b>Total 72000 Insurance</b>	<b>123,908</b>	<b>121,880</b>	<b>118,330</b>	<b>118,330</b>	<b>118,330</b>

## **CONTINGENCY - 73000**

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

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

**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
73000 Contingency					
517 Salaries and Wages					(60,980)
563 Misc Expenses & Fees		49,500	225,095		50,000
<b>Total 73000 Contingency</b>		<b>49,500</b>	<b>225,095</b>		<b>(10,980)</b>

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**OPERATING TRANSFERS  
TO OTHER FUNDS**

**Town of Mansfield  
Expenditure Budget**

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
92000 Other Financing Uses					
58211 Cnr	644,000				
58219 Other Operating	15,500	5,000	5,000	5,000	5,000
58226 Other Operating-Downtown Part	62,000	125,000	125,000	125,000	125,000
58227 Parks & Recreation Fund	245,920	334,660	334,660	334,660	334,660
58300 Debt Service Fund	400,000	415,000	415,000	415,000	500,000
58400 Capital Projects Fund		25,000	25,000	25,000	50,000
58714 Medical Pension Trust Fund	50,000	50,000	50,000	50,000	50,000
<b>Total 92000 Other Financing Uses</b>	<b>1,417,420</b>	<b>954,660</b>	<b>954,660</b>	<b>954,660</b>	<b>1,064,660</b>

**OTHER FINANCING USES - 92000**

This program represents the General Fund contribution to other Town funds (accounting entities) where Generally Accepted Accounting Principles would expect the accounting activity to be recorded in a fund other than the General Fund. Usually these funds have significant sources of revenues, other than taxes, which are dedicated to a specific activity. The appropriation to Other Operating Special Revenue Funds is for the following:

	<u>FY 08/09</u>	<u>FY 09/10</u>
Senior Programs	<u>\$ 5,000</u>	<u>\$ 5,000</u>
	<u>\$ 5,000</u>	<u>\$ 5,000</u>

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# **CAPITAL PROGRAM**

## INTRODUCTION

### TOWN OF MANSFIELD CAPITAL IMPROVEMENT PROGRAM FOR FY 2009/10 TO 2013/14

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**2009 / 10**

**CAPITAL PROJECTS FUND  
BUDGET**

TOWN OF MANSFIELD  
CAPITAL FUND BUDGET SUMMARY  
2009/10

	<u>08/09</u> <u>Adopted</u>	<u>09/10</u> <u>Proposed</u>
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 273,085	\$ 395,000
Infrastructure Grant (LOCIP)	189,215	182,255
Federal and State Grants	1,172,800	
Bonds	393,200	250,000
Lease Purchase	508,000	325,000
Other	50,000	165,000
	<u>\$ 2,586,300</u>	<u>\$ 1,317,255</u>

	<u>08/09</u> <u>Adopted</u>	<u>09/10</u> <u>Proposed</u>
Estimated Expenditures:		
General Government	\$ 102,000	\$ 155,000
Public Safety	151,000	63,000
Community Services	57,300	39,300
Facilities Management	50,000	204,455
Public Works	2,226,000	855,500
	<u>\$ 2,586,300</u>	<u>\$ 1,317,255</u>

**TOWN OF MANSFIELD**  
**PROPOSED CAPITAL PROJECTS FUND BUDGET FINANCING PLAN - FISCAL YEAR 2009/2010**

	Source of Financing									
	Budget 2009/10	General Fund	Town Aid	LOCIP	CNR Fund	Fed & State Grants	Management Services Fund	Daycare Fund	Bonds	Lease/ Purchase
<b>General Government</b>										
Strategic Planning/Organization Develop.	30,000				30,000					
Prof & Tech Services - Storrs Center Proj.	50,000				50,000					
Council Media Project	25,000				25,000					
Financial Software	50,000									50,000
<b>Total General Government</b>	<b>155,000</b>	-	-	-	<b>105,000</b>	-	-	-	-	<b>50,000</b>
<b>Public Safety</b>										
Fire and Emergency Services										40,000
ET 207 Rescue Standarization	40,000									18,000
Replacement of Hurst Tool Power Units	18,000									
Fire Ponds - 82902	5,000				5,000					
<b>Total Public Safety</b>	<b>63,000</b>	-	-	-	<b>5,000</b>	-	-	-	-	<b>58,000</b>
<b>Community Services</b>										
Fitness - Replacement Treadmills	18,000									18,000
Fitness - Replacement Ellipticals	14,000									14,000
Playground Surfacing	5,000				5,000					
MHP, EGVF, OSHF	2,300				2,300					
<b>Total Community Services</b>	<b>39,300</b>	-	-	-	<b>7,300</b>	-	-	-	-	<b>32,000</b>
<b>Facilities Management</b>										
<b>Town</b>										
Boiler/Heating/Plumbing at Fire Stations	15,000						15,000			
Daycare Air Conditioning	150,000							150,000		
<b>Education</b>										
Replacement Van	35,000									35,000
Maintenance Projects	4,455				4,455					
<b>Total Facilities Management</b>	<b>204,455</b>	-	-	-	<b>4,455</b>	-	<b>15,000</b>	<b>150,000</b>	-	<b>35,000</b>
<b>Public Works</b>										
Large Dump Trucks	150,000									150,000
Snowplows	5,500				5,500					
Salt Storage Building	250,000								250,000	
Road Drainage - 83401 <i>reduced from 50,000</i>	25,000				25,000					
Small Bridges and Culverts - 83302	45,000				45,000					
Large Bridges (over 20 foot span) - 83303 <i>reduced from 25,000</i>	20,000				20,000					
Road/Resurfacing - 83524	300,000			182,255	117,745					
Transportation/Walkways <i>per Town's priority listing reduced from 40,000</i>	20,000				20,000					
Lions Club Complex	40,000				40,000					
<b>Total Public Works</b>	<b>855,500</b>	-	-	<b>182,255</b>	<b>273,245</b>	-	-	-	<b>250,000</b>	<b>150,000</b>
<b>TOTAL C.I.P.</b>	<b>\$ 1,317,265</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 182,255</b>	<b>\$ 395,000</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 150,000</b>	<b>\$ 250,000</b>	<b>\$ 325,000</b>

TOWN OF MANSFIELD  
CAPITAL IMPROVEMENTS PROGRAM NARRATIVE

FY 2009/10

Strategic Planning/Organization Development - \$30,000

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

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

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

Council Media Project - \$25,000

This appropriation will provide the funds for the installation of ceiling mounted video cameras in the Council Chambers with the ability to both broadcast live on the government access channel and record sessions for later re-broadcast. Additionally, it provides for assisted listening for hearing impaired individuals attending meetings in the Council Chambers.

Financial System Software - \$50,000

This appropriation will begin the upgrade of the Financial Application software to the Windows-based version. The current VMS operating system software has been in place almost 12 years. The Windows-based version is more user-friendly and provides many productivity improvement opportunities. We are exploring the possibility of "sharing" software with other communities interested in the ADMINS Unified Community for Windows application suite.

ET 207 Rescue Standardization - \$40,000

This project seeks to standardize the location of tools and equipment on this particular apparatus with its twin; ET 307. It will enhance the capability of the unit by providing basic extrication equipment not currently part of the vehicle's inventory. This standardization will increase the efficiency of the department's response to motor vehicle accidents and improve operations by having multiple capabilities available to responding personnel.

Replacement of Hurst Tool Power Units - \$18,000

During annual maintenance of department hydraulic tools and equipment a hydraulic power unit was taken out of service; it could no longer generate the pressure necessary to operate the hydraulic tools most often used at motor vehicle accidents to extricate victims. In addition a second power unit that is thirty years old was targeted as needing replacement before it fails. This request seeks to upgrade the two hydraulic power units systems to insure the department can respond effectively to incidents requiring the use of these rescue tools.

Fire Ponds - \$5,000

This is a recurring annual appropriation that is used to sustain a program of fire pond maintenance. Fire ponds are used by the fire department as a source of water for firefighting operations. Upgrades may include the purchase of equipment and components of dry hydrants, the installation of dry hydrants, improving access for fire apparatus, and improving the capacity of the pond.

Replacement of Fitness Equipment - Treadmills - \$18,000

This appropriation would fund the replacement of three original treadmills that are currently being used beyond normal depreciation. These machines were due to be replaced in 2006 and repair is no longer practical.

Replacement of Fitness Equipment – Elliptical Machines - \$14,000

This appropriation would fund the replacement of three original elliptical machines that are currently being used beyond normal depreciation. These machines were due to be replaced in 2006 and repair is no longer practical.

Playground surfacing - \$5,000

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

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

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

Boiler/Heating/Plumbing at Fire Stations - \$15,000

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

Day Care Air Conditioning - \$150,000

This appropriation will replace the current air conditioning system, which consists of approximately 20 units that are 10 years or older. Due to improper installations, frequent repairs are becoming increasingly expensive. These units also provide a secondary heating system on a temporary basis in the event of a boiler breakdown.

Replacement Van - \$35,000

This appropriation will replace one of two vans which are 10 years or older with approximately 120,000 miles. Our fleet is aging and due to the many in-town miles and added weight of tools and equipment, they are subject to extensive wear and tear.

Maintenance Projects - \$4,455

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

Large Dump Trucks - \$150,000

This appropriation will provide funds to replace one of the Town's eight front-line dump/plow trucks, a 1997 International with approximately 85,000 miles on it. (This is only the 2<sup>nd</sup> large dump truck the Town has ordered since 2003-4.)

Snowplows - \$5,500

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

Salt Storage Building - \$250,000

This appropriation will provide funds to replace the Town's salt storage shed and provide room to store both salt, treated salt and mixed sand and salt in the same building. With the Town's own sand supplies due to be exhausted in the next year or so, the salt storage building is required to house and protect the more concentrated mixtures of sand and salt that will be utilized once sand has to be purchased.

Road Drainage - \$25,000

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

Small Bridges and Culverts - \$ 45,000

This appropriation will provide funds to begin the replacement of the Dodd Road bridge (with a prefabricated box culvert), which is in very poor condition. Funds for this work were actually appropriated in 2007-08 but rescinded later that year due to budgetary constraints.

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

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

Road Resurfacing – \$300,000

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

Transportation/Walkways - \$20,000

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

Lions Club Complex - \$40,000

This appropriation will provide funds to complete the Lions Club fourth soccer field that was begun in 08-09. (This item is the remaining share of the work that will be completed in the summer of 2009.)

TOWN OF MANSFIELD  
IMPACT OF 2009/10 CAPITAL EXPENDITURES  
FUTURE OPERATING BUDGETS

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

With that said, the purchase that will have an impact on our budget in future years is:

1. Lions Club Compex – The proposed funding to finish the last Lions club soccer field (4 of 4) and complete priority transportation enhancements (e.g., the Hunting Lodge walkway) will add incrementally to the Town's grounds and sidewalk maintenance activities. The majority of both of these projects were budgeted for in previous years' capital budgets. Other expenditures to replace the salt shed, resurface Town roadways, replace and maintain bridges, and replace older equipment in the fleet will reduce annual operating costs.

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**FIVE YEAR  
CAPITAL IMPROVEMENT  
PROGRAM  
09/10 TO 13/14**

TOWN OF MANSFIELD  
 CAPITAL PROJECTS COMMITTEE  
 PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM  
 09/10 - 13/14

	Adopted 2008/09	Future Projects				
		2009/10	2010/11	2011/12	2012/13	2013/14
<u>SUMMARY OF PROGRAMS</u>						
General Government	\$102,000	\$155,000	\$165,000	\$162,000	\$57,000	
Public Safety	151,000	63,000	85,000	235,000	155,000	780,000
Community Services	57,300	39,300	583,500	693,300	575,300	259,800
Facilities Management	50,000	204,455	692,500	637,000	300,000	
Public Works	2,226,000	855,500	6,968,000	4,999,000	1,312,000	608,000
Total CIP	<u>\$2,586,300</u>	<u>\$1,317,255</u>	<u>\$8,494,000</u>	<u>\$6,726,300</u>	<u>\$2,399,300</u>	<u>\$1,647,800</u>

SUGGESTED SOURCES OF FINANCING

Capital Nonrecurring Reserve Fund	\$273,085	\$395,000	\$335,000	\$450,000	\$450,000	\$450,000
LOCIP Grant	189,215	182,255	182,255	182,255	182,255	182,255
State & Federal Grants	1,172,800		840,000			
Bonds	393,200	250,000	4,210,000	3,600,000		
Lease Purchase/Cash to Capital	508,000	325,000	325,000	350,000	375,000	400,000
Other	50,000	165,000	197,500	40,000	25,000	25,000
To be Funded			2,404,245	2,104,045	1,367,045	590,545
	<u>\$2,586,300</u>	<u>\$1,317,255</u>	<u>\$8,494,000</u>	<u>\$6,726,300</u>	<u>\$2,399,300</u>	<u>\$1,647,800</u>

**TOWN OF MANSFIELD  
PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM  
2010/14**

	Adopted 2008/09	Future Projects				
		2009/10	2010/11	2011/12	2012/13	2013/14
<b>GENERAL GOVERNMENT</b>						
Pool Car	22,000			22,000	22,000	
Upgrade Security Systems - Town			10,000	10,000	10,000	
Strategic Planning/Organization Develop.	30,000	30,000	30,000	30,000		
Council Media Project		25,000				
Relocation Costs - Partnership			25,000	25,000	25,000	
Prof & Tech Services - Storrs Center Proj.	50,000	50,000	50,000	50,000		
Financial Software		50,000	50,000			
<b>Total Gen. Govt.</b>	<b>102,000</b>	<b>155,000</b>	<b>165,000</b>	<b>137,000</b>	<b>57,000</b>	<b>-</b>
<b>PUBLIC SAFETY</b>						
Police Cruiser	31,000					
Fire and Emergency Services:						
Replacement Boat			25,000	25,000		
ET 207 Rescue Pumper Standardization		40,000				
Fire Station Facilities Improv & Siting Survey				20,000		
Forestry 307 - Chassis Changeover			30,000			
Fire Hose				10,000		
Replacement of Rescue 507				105,000	105,000	
Replacement of Service 307			25,000	25,000		
Replacement of ET 507	65,000					390,000
Replacement of Hurst Tool Power Units		18,000				
Station #307 Basement Renovation				40,000	40,000	
Replacement of Rescue 407 (Suburban)	50,000					380,000
Replacement of ET 107						10,000
Fire Ponds - 82902	5,000	5,000	5,000	10,000	10,000	
<b>Total Public Safety</b>	<b>151,000</b>	<b>63,000</b>	<b>85,000</b>	<b>235,000</b>	<b>155,000</b>	<b>780,000</b>
<b>COMMUNITY SERVICES</b>						
Exterior - Outdoor Sprayground					80,000	
Exterior - Child Care Playscape			15,000			
Exterior - Additional Landscaping				12,000		
Exterior - Sun Shade Canopy					6,000	
Exterior - Skate Park Equipment				15,000		
Exterior - Rainwater Harvesting Proj.			40,000			
Fitness Equipment	25,000					
Fitness - Additional Elliptical Machine						12,000
Fitness - Additional Step Mill						5,000
Fitness - Additional Treadmills						18,000
Fitness - Replacement Treadmills		18,000	10,000	10,000		
Fitness - Replacement Ellipticals		14,000	5,000	10,000		
Fitness - Replacement Spin Bikes			15,000			
Gym - Repl/Addl. Mats & Equip.				12,000		
Locker Rms. - Ventilation Improve.			20,000			
Locker Rms. - partition walls			5,000			
Locker Rms. - FC Rm. HC upgrade			20,000			
Other - Equipment Reserve Fund			10,000	10,000	10,000	10,000
Other - Life Safety PA Syst. Improve.			6,000			
Other - Spec. Bleachers - Gym/Pool				30,000		
Other - Replace Carpet with Tile			15,000			
Other - Video Security System			15,000			
Other - Washer & Dryer Retro.						
Other - Ventilation Reheating Proj.			25,000			
Pool - Replacement HC Lift			4,200		4,500	
Pool - Inflatable Water Slide					10,000	
Pool - Pump Replacement				5,000		5,000
Pool - Sound Absorption Panels					25,000	
Pool - Ultra Violet Sanitation System				80,000		
Sitting Room - Climbing Wall			30,000			
Park Equipment Repair & Replacements	20,000					
Park Improvements			20,000	20,000	20,000	20,000
River Park Recreation Area (PZC required)	10,000					
Open Space Acquisition & Management				100,000	100,000	100,000

**PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM - Continued**  
**2010/14**

	Adopted 2008/09	Future Projects				
		2009/10	2010/11	2011/12	2012/13	2013/14
<b>COMMUNITY SERVICES (Con't)</b>						
Playground Surfacing		5,000	5,000	5,000	7,500	7,500
Facility Study & Master Plan			20,000			
Portable Concert/Special Event Staging			20,000			
Boundary Markings (DL, FFC, DTF)			9,000			
Town Hall Sign			5,000			
Landfill Re-use Study/Dog Park & Ballfields			10,000	90,000		
Playscape					60,000	40,000
Soccer Goal Mouth Synthetic Turf					25,000	
Irrigation			100,000			
Walking/Jogging Path				65,000		
Pavilion					25,000	
Sand Volleyball/Basketball Courts						30,000
SHF Softball Field Fencing/Dugouts			25,000			
SHF Accessibility Improvements				40,000		
Wooden Guardrail Tennis Court Parking Area			8,000			
*OSHF Native Shrub Nursery/Demonstration			10,000			
*OSHF Stone Wall Reconstruction				10,000		
Restroom Building Improvements at BCP			30,000	15,000		
Wooden Guardrail Safety Improvements			10,000			
Nature Center					120,000	
*Accessible Trail Upgrade at BCP			7,000	62,000		
Replacement Playscape				80,000		
Replacement Playscape			50,000			
Landscaping Enhancements			10,000	10,000	10,000	10,000
*Trail Improvements/Parking Area			4,000			
*Community Garden Water & Renovations					10,000	
Viewing Platform			3,000			
WHIP Grants - MHP, EGVP, OSHF	2,300	2,300	2,300	2,300	2,300	2,300
*Parking Improvements & Meeting Area				10,000		
Playscape					60,000	
<b>Total Community Services</b>	<b>57,300</b>	<b>39,300</b>	<b>683,500</b>	<b>693,300</b>	<b>575,300</b>	<b>259,800</b>
<b>FACILITIES MANAGEMENT</b>						
<b>Town</b>						
Library Repairs			10,000	10,000	10,000	
Senior Center Roof Shingles			15,000	15,000	15,000	
Energy management system			25,000	25,000	25,000	
Maintenance shop heat piping			25,000			
Senior Center Siding			25,000			
Condensensing boiler town hall			60,000			
Town Hall Asbestos Abatement			50,000	50,000		
Council Chambers Alterations				150,000		
Day Care Air Conditioning		150,000				
Improve Security at Town Buildings			15,000	15,000		
Replace dog pound building					200,000	
Garage at Maintenance Shop				150,000		
Vault Climate Control			50,000			
Box Van with Lift Tailgate			43,000			
Boiler/Heating/Plumbing at Fire Stations		15,000	15,000	15,000		
<b>Education</b>			150,000			
New ADA elevator						
Maintenance Projects	25,000					
Roof Repairs	25,000					
Fork truck			7,000			
Maintenance Projects - 86260		4,455	25,000			
Elementary schools tunnel access			55,000			
Elementary Schools Cleaning Equipment			10,000	10,000		
Mansfield Middle School Auto Scrubber				12,000		
Mansfield Middle School Lavatory Fixtures			10,000	10,000		
Gym floor refinish				25,000		
Oil Tank repairs			15,000			
New A/C compressor for Library			7,500			
Expansion tank replacement			10,000			
Roof Repairs			25,000	25,000	25,000	
Duct Cleaning (Schools)			30,000			
Aerial Lift			15,000			
Replacement Van		35,000		25,000	25,000	
New Bleachers				100,000		
<b>Total Facilities Management</b>	<b>50,000</b>	<b>204,455</b>	<b>692,500</b>	<b>637,000</b>	<b>300,000</b>	<b>-</b>

**PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM - Continued**  
**2010/14**

	Future Projects					
	Adopted 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
<b>PUBLIC WORKS</b>						
Fuel Island Canopy & Lights - 83214			30,000			
Parking Garage Expansion			80,000	80,000		
Vehicle Lifts				12,000		
Fuel System Upgrade			14,000	4,000	4,000	
Pickup-mounted Message Sign			10,000	10,000		
Roadside Speed Radar Signs			5,000	5,000		5,000
Small Sanders			6,000		5,000	
Street Sweeper	150,000				150,000	
Pickup Trucks	35,000		25,000	40,000	35,000	35,000
Small Dump Trucks & Sanders			45,000	60,000		
Large Dump Trucks	140,000	150,000	150,000	150,000	135,000	
Snowplows		5,500	5,500	5,500	5,500	5,500
Turfcat Type Riding Mower	25,000			45,000		
Plaza/DTP Snow Rem Equipment			40,000	35,000		
Road Grader					125,000	
Power Paving Box & Trailer				75,000		
Salt Storage Building		250,000		50,000		
Tree Replacement - 84102			5,000	5,000	5,000	5,000
Guardrails Imprv/Replace - 83510			5,000	5,000	5,000	5,000
Road Drainage - 83401		25,000	260,000	60,000	60,000	60,000
Small Bridges and Culverts - 83302		45,000	10,000	10,000	10,000	10,000
Large Bridges (over 20 foot span) - 83303		20,000	40,000	50,000	50,000	50,000
Stone Mill Road Bridge - 83306 (80% Grant)						
Laurel Lane Bridge - 83309 (60% Federal)			1,050,000			
Road/Resurfacing - 83524	295,000	300,000	300,000	300,000	300,000	300,000
Road Reconstruction			50,000	250,000	250,000	
Engineering CAD Upgrades - 83911			32,500	32,500	32,500	32,500
Additional Vehicle GPS Sending Units	15,000		25,000		25,000	
Storms Center Streetscape (80% Grant)	1,466,000					
Transportation/Walkways per Town's priority listing	100,000	20,000	100,000	100,000	100,000	100,000
Lions Club Complex		40,000	10,000	10,000	10,000	
NPDES Phase II Compliance			20,000	5,000	5,000	
Four Corners Sewer/Water Improvements - 81910			4,000,000	3,600,000		
Windham STP Upgrade			600,000			
Middle School Track Surface			50,000			
<b>Total Public Works</b>	<b>2,226,000</b>	<b>855,500</b>	<b>6,968,000</b>	<b>4,999,000</b>	<b>1,312,000</b>	<b>608,000</b>
<b>TOTAL C.I.P.</b>	<b>\$ 2,586,300</b>	<b>\$ 1,317,255</b>	<b>\$ 8,494,000</b>	<b>\$ 6,701,300</b>	<b>\$ 2,399,300</b>	<b>\$ 1,647,800</b>
Less:						
LoCIP	(189,215)	(182,255)	(182,255)	(182,255)	(182,255)	(182,255)
Federal and State Grants	(1,172,800)	-	(840,000)	-	-	-
Bonds	(393,200)	(250,000)	(4,210,000)	(3,600,000)	-	-
Lease Purchase/Cash to Capital - G/F	(508,000)	(325,000)	(325,000)	(350,000)	(375,000)	(400,000)
Day Care Fund		(150,000)	-	-	-	-
Other Funds	(50,000)					
Management Services Fund - Energy		(15,000)	(197,500)	(40,000)	(25,000)	(25,000)
CNR Fund	(273,085)	(395,000)	(335,000)	(425,000)	(450,000)	(450,000)
<b>Unfunded Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,404,245</b>	<b>\$ 2,104,045</b>	<b>\$ 1,367,045</b>	<b>\$ 590,545</b>

**CAPITAL AND  
NONRECURRING  
RESERVE FUND**

## **CAPITAL AND NONRECURRING FUND**

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

### **FY 2008/09 Highlights**

The State's budget for 2008/2009 indicates that our Pequot/Mohegan Grant is \$349,407.

Programs planned for funding for this fiscal year include:

- \$150,000 for Management Services Fund – technology replacement
- \$ 75,000 for the Debt Service Fund
- \$ 25,000 for the Property Tax Revaluation Fund
- \$ 50,000 for Parks and Recreation (Teen Center & Bicentennial Pond)
- \$ 40,000 for the Compensated Absences Fund
- \$310,026 to fund miscellaneous capital projects

### **FY 2009/10 Major Initiatives**

The Governor's Proposed budget includes \$668,391 in Pequot/Mohegan grant funding for Mansfield for 2009/10. Programs planned for funding in the upcoming fiscal year include:

- \$150,000 for Management Services Fund – technology replacement
- \$150,000 for the Debt Service Fund
- \$ 80,000 for debt retirement on the fire truck
- \$ 25,000 for the Property Tax Revaluation Fund
- \$ 50,000 for Parks and Recreation (Teen Center & Bicentennial Pond)
- \$ 50,000 for the Compensated Absences Fund
- \$395,000 to fund miscellaneous capital projects

TOWN OF MANSFIELD  
CAPITAL AND NONRECURRING RESERVE FUND BUDGET  
ESTIMATED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FISCAL YEAR 2009/10

	Actual 99/00	Actual 00/01 *	Actual 01/02	Actual 02/03	Actual 03/04	Actual 04/05	Actual 05/06	Actual 06/07	Actual 07/08	Budget 08/09	Estimated 08/09	Projected 09/10	Projected 10/11	Projected 11/12
<b>SOURCES:</b>														
<b>Revenues:</b>														
General Fund Contribution								100,000	644,000	25,000	25,000	50,000		
Property Tax Relief								359,404						
Energy Assistance Program														
State Revenue Sharing			\$472,523											
State Dept. of Education - MMS IRC/MMS Drainage				120,729	24,679									
Rural Development Grant - Downtown Revitalization					35,000									
Ambulance User Fees				253,312	179,317	216,712	222,724	187,045	289,884	225,000	265,000	250,000	250,000	250,000
Landfill Closing Grant - Inkind Reimbursement						109,470								
Insurance Settlement		100,524								20,000				
Interest Income	286,043	398,171				100,000	100,000							
Other			23,486		380			5,949						
Sewer Assessments	3,600	4,000	8,069	4,296	4,000	4,400	9,600		14,400	3,000	3,000	3,000	3,000	3,000
Pequot Funds	2,929,286	2,950,637	3,075,000	2,128,664	1,714,079	1,339,206	1,435,767	612,032	389,462	385,000	349,407	668,391	668,391	668,391
<b>Total Sources</b>	<b>3,218,929</b>	<b>3,453,332</b>	<b>3,579,078</b>	<b>2,507,001</b>	<b>1,957,455</b>	<b>1,769,788</b>	<b>1,768,091</b>	<b>1,364,430</b>	<b>1,337,746</b>	<b>658,000</b>	<b>642,407</b>	<b>971,391</b>	<b>921,391</b>	<b>921,391</b>
<b>USES:</b>														
<b>Operating Transfers Out:</b>														
General Fund - One Time Costs/Fund Balance Plan		61,100	47,500	400,000	350,000	250,000	150,000							
General Fund - State Revenue Sharing				472,520										
Community Events				12,500										
Management Services Fund	160,000	200,000	200,000	206,000	212,000	200,000	225,000	200,000	200,000	150,000	150,000	150,000	200,000	200,000
Debt Service Sinking Fund		500,000	355,000	250,000	235,000	295,000	250,000	215,000	200,000	75,000	75,000	150,000	150,000	100,000
Retire Debt for Fire Truck						70,000	70,000		70,000			80,000	80,000	
New Financial Reporting Model (Statement 34)			25,000	25,000										
Property Tax Revaluation Fund	25,000	25,000			25,000		25,000		25,000	25,000	25,000	25,000	35,000	25,000
Capital Fund	3,289,200	2,572,660	3,161,682	1,488,916	618,034	762,137	1,046,109	1,058,534	458,300	273,085	310,026	395,000	335,000	450,000
Day Care Pension				20,000	15,000	10,000	5,000							
Town Manager Search								21,171						
Emergency Services Administration				25,070	75,000									
Community Center Operating Subsidy				65,000	119,130	80,000	40,000							
Parks & Recreation Operating Subsidy								40,000	251,538	50,000	50,000	50,000	50,000	50,000
Health Insurance Fund							200,000							
Retirees Medical Insurance Fund									50,000	50,000		50,000	70,000	84,000
Compensated Absences Fund									50,000	40,000	40,000			
Downtown Partnership									63,000					
Shared Projects with UConn	100,000	25,000												
<b>Total Uses</b>	<b>3,574,200</b>	<b>3,383,760</b>	<b>3,789,182</b>	<b>2,965,006</b>	<b>1,649,164</b>	<b>1,867,137</b>	<b>1,811,109</b>	<b>1,534,705</b>	<b>1,367,838</b>	<b>663,085</b>	<b>650,026</b>	<b>900,000</b>	<b>920,000</b>	<b>909,000</b>
<b>Excess/(Deficiency)</b>	<b>(355,271)</b>	<b>69,572</b>	<b>(210,104)</b>	<b>(458,005)</b>	<b>308,291</b>	<b>(97,349)</b>	<b>(43,018)</b>	<b>(170,275)</b>	<b>(30,092)</b>	<b>(5,085)</b>	<b>(7,619)</b>	<b>71,391</b>	<b>1,391</b>	<b>12,391</b>
<b>Fund Balance/(Deficit) July 1</b>	<b>950,342</b>	<b>595,071</b>	<b>664,643</b>	<b>454,539</b>	<b>(3,466)</b>	<b>304,825</b>	<b>207,476</b>	<b>164,458</b>	<b>(5,817)</b>	<b>(35,909)</b>	<b>(35,909)</b>	<b>(43,528)</b>	<b>27,863</b>	<b>29,254</b>
<b>Fund Balance, June 30</b>	<b>\$595,071</b>	<b>\$664,643</b>	<b>\$454,539</b>	<b>(\$3,466)</b>	<b>\$304,825</b>	<b>\$207,476</b>	<b>\$164,458</b>	<b>(\$5,817)</b>	<b>(\$35,909)</b>	<b>(\$40,994)</b>	<b>(\$43,528)</b>	<b>\$27,863</b>	<b>\$29,254</b>	<b>\$41,645</b>

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

# **BUDGET RESOLUTIONS**

## RESOLUTIONS

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$33,085,320 is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2009 to June 30, 2010.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$1,317,255 is hereby adopted as the capital improvements to be undertaken during fiscal year 2009/10 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2009 to June 30, 2010 in the amount of \$900,000 be adopted.

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

RESOLVED: That the proposed General Fund Budget for the Town of Mansfield for fiscal year July 1, 2009 to June 30, 2010 in the amount of \$33,085,320 which proposed budget was adopted by the Council on April 20, 2009, 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, 2009 to June 30, 2010 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, 2009 to June 30, 2010 in the amount of \$1,317,255 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, 2009 to June 30, 2010 in the amount of \$900,000 be adopted.

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# **TOWN ROAD AID**

TOWN ROAD AID - FUND 240  
ROLL FORWARD - 2009/10

	2007/08 <u>ACTUAL</u>	2008/09 <u>BUDGET</u>	2008/09 ESTIMATED <u>ACTUAL</u>	2009/10 <u>BUDGET</u>
REVENUES:				
Town Aid - Grant	\$ 204,262	\$ 204,260	\$ 205,386	\$ 150,616
State Support Other	9,019			
<b>TOTAL REVENUES</b>	<b>213,281</b>	<b>204,260</b>	<b>205,386</b>	<b>150,616</b>
EXPENDITURES:				
Temporary Help	83,750	42,500	40,000	35,000
Overtime	56,098	65,000	65,000	-
Sand/Gravel/Cement	8,683	14,000	8,000	10,000
Pipe/Culvert	1,783	1,500	500	-
Chemicals	50,225	57,670	82,000	65,000
Signs and Signals	10,307	6,000	5,500	6,000
Equipment Rental	30,475	45,000	40,000	15,000
Street Cleaning Supplies	4,334	4,000	4,000	4,300
Building Supplies	3,846	4,000	6,500	2,000
Paint Supplies	306	500	400	100
Grounds Supplies	3,277	2,500	1,500	2,500
Tools	105	1,000	200	100
Tree Removal	9,675	13,000	12,000	10,000
Equipment, Other				
<b>TOTAL EXPENDITURES</b>	<b>262,864</b>	<b>256,670</b>	<b>265,600</b>	<b>150,000</b>
OPERATING TRANSFERS:				
General Fund				
Capital Projects	15,000	15,000	15,000	-
<b>TOTAL EXPENDITURES AND OPERATING TRANSFERS OUT</b>	<b>277,864</b>	<b>271,670</b>	<b>280,600</b>	<b>150,000</b>
Revenues (Over)/Under Expenditures	(64,583)	(67,410)	(75,214)	616
<b>FUND BALANCE, JULY 1</b>	<b>141,856</b>	<b>77,273</b>	<b>77,273</b>	<b>2,059</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 77,273</b>	<b>\$ 9,863</b>	<b>\$ 2,059</b>	<b>\$ 2,675</b>

TOWN ROAD AID FUND

PROGRAM PURPOSE AND DESCRIPTION

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

MAJOR CHANGES AND ISSUES

None.

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**PARKS &  
RECREATION  
PROGRAM  
FUND**

## PARKS & RECREATION – FUND 260

It is the mission of the Department of Parks and Recreation to enhance the quality of life for the community by providing a variety of leisure opportunities, promoting health and wellness, increasing cultural awareness, protecting natural resources, and developing the recreational needs and interests of area residents. The Department's additional responsibilities consist of: administrative support for all departmental activities and co-sponsored organizations; serving as liaison to Town advisory committees; overseeing management plans for parks, preserves and open space; and supervision and operation of the Community Center.

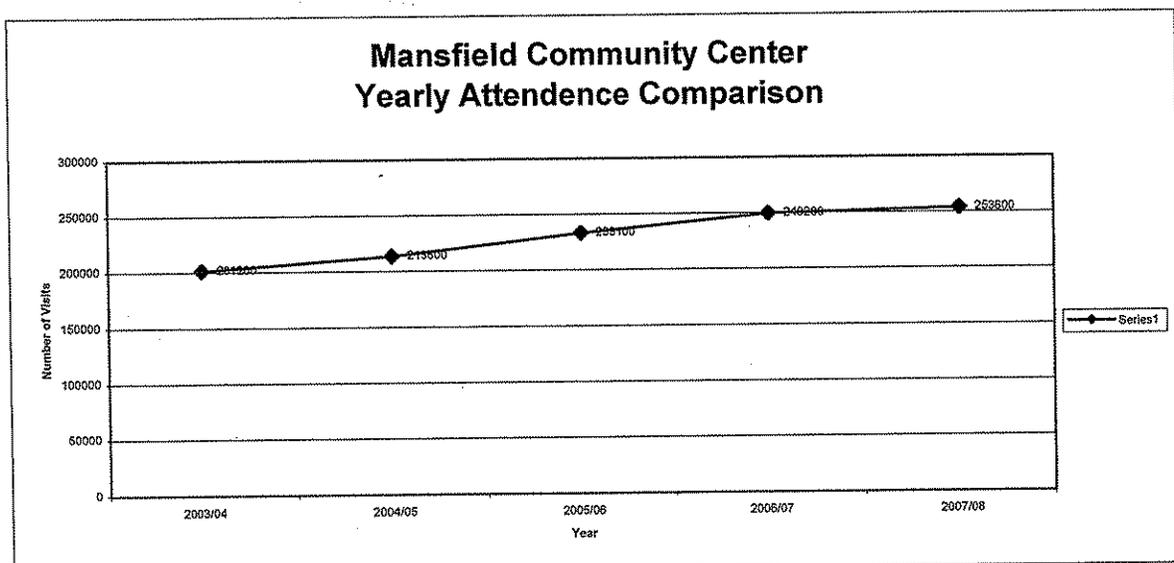
It is the mission of the Community Center to provide area residents with a friendly and vibrant recreational facility by promoting health and wellness, encouraging family activity, strengthening sense of community, and stimulating active living:

### FY 2008/09 Highlights

- Community Center attendance continued to increase, exceeding 250,000 visits for the first time.
- Commissioned solar panel system on the Community Center roof.
- Supervised comprehensive summer day camp program.
- Provided a variety of special events, programs, activities and courses for all age groups.
- Oversaw management planning for Town parks and park improvement projects.
- Completed construction of new River Park.
- Initiated new kayak rental program.
- Transferred Community Center maintenance duties and management to the Facilities Management Department.

### FY 2009/10 Major Initiatives

- Oversee Community Center operations and implement a comprehensive marketing plan to increase awareness of the Community Center facility.
- Expand local business partnership program for area employers to increase awareness of membership opportunities at the Community Center.
- Update implementation schedules for park management plans and oversee related work.
- Complete construction of the Southeast Park Restroom/Concession/Storage building and the Skate Park at the Community Center site.
- Promote community health and wellness through quality programs.



FUND 260 - PARKS & RECREATION  
STAFFING AND WORK MEASUREMENTS

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
<u>EMPLOYEES - Full time</u>				
Director of Parks & Recreation	1.00	1.00	1.00	1.00
Assistant Director of Parks & Recreation	1.00	1.00	1.00	1.00
Administrative Services Manager	1.00	1.00	1.00	1.00
Aquatic Director	1.00	1.00	1.00	1.00
Aquatic Coordinator	1.00			
Health & Fitness Director	1.00	1.00		
Health & Fitness Specialist				
Member Services Coordinator	1.00	1.00	1.00	1.00
Director of Marketing & Special Events*				
Receptionist	3.00	3.00	2.22	2.22
Maintainer	2.00	2.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>14.00</b>	<b>13.00</b>	<b>10.22</b>	<b>10.22</b>

\*currently handled by consultant

<u>EMPLOYEES - Part time NB, FTE</u>				
Weekend/Evening Facility Supervisors	0.71	0.71	0.92	0.96
Receptionists	1.46	1.46	1.89	1.89
Custodians	1.79	1.57	2.71	2.71
Gym Supervisor	0.14	0.14		
Locker Room Attendants	0.33	0.33		
Teen Center	0.60	0.60	0.60	0.60
Lifeguards	8.53	9.18	9.18	9.18
Asst. Aquatic Coordinator			0.41	0.54
Health & Fitness Specialist			0.53	0.54
Fitness Attendants	3.20	3.20	3.02	3.02
Parks Coordinator	0.43	0.57	0.52	0.43
<b>TOTAL</b>	<b>17.19</b>	<b>17.76</b>	<b>19.78</b>	<b>19.87</b>

WORK MEASUREMENTS

Participants	16,755	15,000	16,000	16,000
Programs	2,054	2,000	2,000	2,000
Volunteers	170	170	170	170
Bicentennial Pond Visitors	5,885	6,000	6,000	6,000
<u>Community Center</u>				
Family/Household Memberships	909	945	869	900
Adult/Child Memberships	141	154	129	150
Individual Memberships	711	690	710	715
3-month Memberships	223	252	192	250
<b>Total Members</b>	<b>4,371</b>	<b>4,478</b>	<b>4,174</b>	<b>4,400</b>
Daily Admissions	7,599	7,500	7,600	7,600
Facility Usage	253,050	250,000	250,000	250,000

Mansfield Parks and Recreation  
 Balance Sheet  
 Estimated as of June 30, 2009 and June 30, 2010  
 (with comparative totals for June 30, 2008)

	June 30,		
	2008	2009	2010
<u>Assets</u>			
Cash	\$ 131,530	\$ 118,382	\$ 146,222
Accounts Receivable	3,772	-	-
Total Assets	<u>\$ 135,302</u>	<u>\$ 118,382</u>	<u>\$ 146,222</u>
<u>Liabilities and Fund Balances</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 15,032	\$ -	\$ -
Due to Other Funds	6,683	-	-
Total Liabilities	<u>21,715</u>	<u>-</u>	<u>-</u>
<u>Fund Balance</u>			
Fund Balance:			
Deferred Revenue	127,435	125,000	125,000
Unreserved, undesignated	(13,848)	(6,618)	21,222
Total Fund Balance	<u>113,587</u>	<u>118,382</u>	<u>146,222</u>
Total Liabilities and Fund Balance	<u>\$ 135,302</u>	<u>\$ 118,382</u>	<u>\$ 146,222</u>

Mansfield Parks and Recreation  
Statement of Revenues and Expenditures  
Estimated as of June 30, 2009

Description	Revenues			Expenditures (Incl. Encumbrances)			Net Income (Loss)
	Revenues	Indirect/Swim Allocation	Total Revenues	Expend.	Indirect/Swim Allocation	Total Expenditures	
Overall Indirect	262,360	(262,360)	-	1,191,044	(1,191,044)	-	-
<b>Member Services:</b>							
Indirect (Alloc @ 50.707%)	1,005,500	133,035	1,138,535	85,180	603,943	689,123	449,412
Child Care	15,560		15,560	38,550		38,550	(22,990)
Fitness	117,690		117,690	168,080		168,080	(50,390)
Personal Training	50,000		50,000	35,750		35,750	14,250
Member Swim @ 59.09%					182,067	182,067	(182,067)
Member Events			-	6,535		6,535	(6,535)
<b>Sub-total Member Services</b>	<b>1,188,750</b>	<b>133,035</b>	<b>1,321,785</b>	<b>334,095</b>	<b>786,010</b>	<b>1,120,105</b>	<b>201,680</b>
<b>Community Services:</b>							
Indirect (Alloc @ 49.293%)	75,000	129,325	204,325		587,101	587,101	(382,776)
Aquatics	162,300		162,300	308,118	(182,067)	126,051	36,249
Youth Programs	56,488		56,488	31,180		31,180	25,308
Nutcracker	20,673		20,673	11,037		11,037	9,636
Teen Center	25,700		25,700	8,300		8,300	17,400
Youth Sports	19,800		19,800	11,667		11,667	8,133
Day Camp/Vacation Camp	177,590		177,590	108,815		108,815	68,775
Sport & Specialty Camp	48,320		48,320	37,695		37,695	10,625
Trips	11,360		11,360	8,460		8,460	2,900
Special Events	25,960		25,960	8,490		8,490	17,470
Adult Programs	38,900		38,900	47,070		47,070	(8,170)
<b>Sub-total Community Services</b>	<b>662,091</b>	<b>129,325</b>	<b>791,416</b>	<b>580,832</b>	<b>405,034</b>	<b>985,866</b>	<b>(194,450)</b>
<b>Total Parks &amp; Recreation</b>	<b>2,113,201</b>	<b>-</b>	<b>2,113,201</b>	<b>2,105,971</b>	<b>-</b>	<b>2,105,971</b>	<b>7,230</b>

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

Mansfield Parks and Recreation  
Statement of Revenues and Expenditures  
Budget vs. Estimated for June 30, 2009

Description	Revenues			Expenditures			Net Fav(Unfav)
	2008/09 Budget	Jun. 30 Estimated	Fav(Unfav) Variance	2008/09 Budget	Jun. 30 Estimated	Fav(Unfav) Variance	
Overall Indirect	-	-	-	-	-	-	-
<b>Member Services:</b>							
Indirect (Alloc @ 50.707%)	1,180,407	1,138,535	(41,872)	713,434	689,123	24,311	(17,561)
Child Care	16,300	15,560	(740)	50,100	38,550	11,550	10,810
Fitness	117,690	117,690	-	190,410	168,080	22,330	22,330
Personal Training	47,000	50,000	3,000	36,000	35,750	250	3,250
Member Swim @ 59.09%	-	-	-	178,700	182,067	(3,367)	(3,367)
Member Events	-	-	-	7,370	6,535	835	835
<b>Sub-total Member Services</b>	<b>1,361,397</b>	<b>1,321,785</b>	<b>(39,612)</b>	<b>1,176,014</b>	<b>1,120,105</b>	<b>55,909</b>	<b>16,297</b>
<b>Community Services:</b>							
Indirect (Alloc @ 49.293%)	208,663	204,325	(4,338)	602,306	587,101	15,205	10,867
Aquatics	185,140	162,300	(22,840)	123,720	126,051	(2,331)	(25,171)
Youth Programs	62,900	56,488	(6,412)	36,830	31,180	5,650	(762)
Nutcracker	20,000	20,673	673	14,940	11,037	3,903	4,576
Teen Center	25,500	25,700	200	11,170	8,300	2,870	3,070
Youth Sports	20,400	19,800	(600)	7,320	11,667	(4,347)	(4,947)
Day Camp/Vacation Camp	155,440	177,590	22,150	106,610	108,815	(2,205)	19,945
Sport & Specialty Camp	58,000	48,320	(9,680)	51,420	37,695	13,725	4,045
Trips	15,000	11,360	(3,640)	12,030	8,460	3,570	(70)
Special Events	19,000	25,960	6,960	12,030	8,490	3,540	10,500
Adult Programs	37,200	38,900	1,700	53,310	47,070	6,240	7,940
<b>Sub-total Community Services</b>	<b>807,243</b>	<b>791,416</b>	<b>(15,827)</b>	<b>1,031,686</b>	<b>985,866</b>	<b>45,820</b>	<b>29,993</b>
<b>Total Parks &amp; Recreation</b>	<b>2,168,640</b>	<b>2,113,201</b>	<b>(55,439)</b>	<b>2,207,700</b>	<b>2,105,971</b>	<b>101,729</b>	<b>46,290</b>

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

Mansfield Parks and Recreation  
Statement of Revenues and Expenditures  
Proposed Budget 2009/10

Description	Revenues			Expenditures			Net Income (Loss)
	Revenues	Indirect/Swim Allocation	Total Revenues	Expend.	Indirect/Swim. Allocation	Total Expenditures	
Overall Indirect	262,660	(262,660)	-	1,130,100	(1,130,100)	-	-
Member Services:							
Indirect (Alloc @ 50.707%)	1,005,500	133,187	1,138,687	135,260	573,040	708,300	430,387
Child Care	16,300		16,300	41,610		41,610	(25,310)
Fitness	117,690		117,690	140,320		140,320	(22,630)
Personal Training	70,000		70,000	45,500		45,500	24,500
Member Swim @ 59.09%					196,321	196,321	(196,321)
Member Events			-	6,540		6,540	(6,540)
<b>Sub-total Member Services</b>	<b>1,209,490</b>	<b>133,187</b>	<b>1,342,677</b>	<b>369,230</b>	<b>769,360</b>	<b>1,138,590</b>	<b>204,087</b>
Community Services:							
Indirect (Alloc @ 49.293%)	75,000	129,473	204,473		557,060	557,060	(352,587)
Aquatics	206,500		206,500	332,240	(196,321)	135,919	70,581
Youth Programs	54,400		54,400	33,630		33,630	20,770
Nutcracker	-		-	-		-	-
Teen Center	25,000		25,000	10,930		10,930	14,070
Youth Sports	18,200		18,200	12,040		12,040	6,160
Day Camp/Vacation Camp	170,000		170,000	116,030		116,030	53,970
Sport & Specialty Camp	48,000		48,000	42,510		42,510	5,490
Trips	12,000		12,000	9,210		9,210	2,790
Special Events	20,700		20,700	11,260		11,260	9,440
Adult Programs	36,850		36,850	43,780		43,780	(6,930)
<b>Sub-total Community Services</b>	<b>666,650</b>	<b>129,473</b>	<b>796,123</b>	<b>611,630</b>	<b>360,740</b>	<b>972,370</b>	<b>(176,247)</b>
<b>Total Parks &amp; Recreation</b>	<b>2,138,800</b>	<b>-</b>	<b>2,138,800</b>	<b>2,110,960</b>	<b>-</b>	<b>2,110,960</b>	<b>27,840</b>

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

**MANSFIELD DISCOVERY  
DEPOT, INC.**

**DAYCARE FUND – MANSFIELD DISCOVERY DEPOT, INC.**

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

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

DAYCARE COMBINED PROGRAM  
REVENUE AND EXPENDITURE STATEMENTS

	2007/08	2008/09	2008/09	2009/10
	ACTUAL	BUDGET	ESTIMATED	BUDGET
<b>REVENUES:</b>				
DSS Subsidies	\$ 25,150	\$ 22,000	\$ 22,000	\$ 22,000
Fees	727,148	735,990	735,990	793,246
UConn	78,750	78,500	78,750	78,750
Daycare Grant	302,745	319,120	319,120	319,119
School Readiness Program	58,463	59,700	59,700	48,000
Miscellaneous	31,216	27,000	27,000	27,000
<b>Total Revenues</b>	<b>1,223,472</b>	<b>1,242,310</b>	<b>1,242,560</b>	<b>1,288,115</b>
<b>EXPENDITURES:</b>				
Administrative	225,890	229,030	229,030	230,100
Direct Program	824,333	895,770	898,770	934,291
Purchased Property Services	17,669	16,250	16,250	16,750
Repairs & Maintenance	9,734	6,500	8,041	5,500
Insurance	3,850	5,200	7,852	7,000
Other Purchased Services	8,020	10,000	10,000	11,100
Food Service Supplies	38,903	32,900	32,900	35,000
Energy	28,500	28,500	28,500	28,500
Supplies & Miscellaneous	18,626	19,350	20,037	17,850
Equipment	1,197	1,500	11,500	1,500
<b>Total Expenditures</b>	<b>1,176,722</b>	<b>1,245,000</b>	<b>1,262,880</b>	<b>1,287,591</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>46,750</b>	<b>(2,690)</b>	<b>(20,320)</b>	<b>524</b>
<b>FUND BALANCE, JULY 1</b>	<b>225,018</b>	<b>271,768</b>	<b>271,768</b>	<b>251,448</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 271,768</b>	<b>\$ 269,078</b>	<b>\$ 251,448</b>	<b>\$ 251,972</b>

## **OTHER OPERATING FUND**

**OTHER OPERATING FUNDS – 270 FUND**

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

**270 Fund Analysis**  
As of 2/28/2009

Activity	Responsible	Balance 07/01/08	Revenues	Expenditures	Balance 2/28/2009
11155 Goodwin Bequest	M. Hart/Council	\$ 10,000.00			\$ 10,000.00
11160 The Blueberry Fund	J. Smith	240.20	1,275.52	(1,314.72)	201.00
15110 Historic Document Preservation	M. Stanton	4,472.00	9,612.00	(4,999.84)	9,084.16
16404 Year 2009 Prop Reval	J. Smith	(4,669.81)	25,000.00		20,330.19
16515 Ebay Sales	J. Smith	55.36			55.36
21305 Dog Fund	N. Nielson	-		(107.00)	(107.00)
21308 Neuter Assist/Education Fund	N. Neilson	586.49	7.00	(97.38)	496.11
21311 CT Humane Society Assistance	N. Neilson	(0.38)		0.38	0.00
22180 Restitution Fees	D. Dagon	658.50	51.00		709.50
22201 Ambulance Services	J. Smith	(0.11)	275,141.80	(85,827.92)	189,313.77
30901 Maintenance-Sale of property	W. Hammon/Beth	1,137.05	(23.04)	(999.99)	114.02
40370 Downtown Partnership	C. vanZelm	-		(235.00)	(235.00)
40372 MDP - Festival on the Green	C. vanZelm	7,645.63	18,779.80	(17,884.36)	8,541.07
40373 Expanded DUI Enforcement Prog	Sgt Kennedy	-			-
40376 Holiday DUI Enforcement	Sgt Kennedy	-	13,782.96		13,782.96
40379 EMS Equipment Grant 08/09	Sgt Kennedy	-	2,999.00		2,999.00
40397 Beautification Committee	C. Trahan/M. Hart	694.40		(222.34)	472.06
40398 Mansfield Bike Tour	C. Trahan/M. Hart	190.02	1,723.70	(2,683.24)	(769.52)
40441 Elderly Disabled Responsive Transp	K. Grunwald	(18,191.33)	32,251.00	(19,544.30)	(5,484.63)
40510 CT Clean Energy Grant	V. Walton	1,600.00			1,600.00
40520 Diesel Retrofit Grant	V. Walton	-	28,408.97	(28,408.97)	-
40601 Homeland Security Grant	J. Jackman	-	5,835.00	(5,835.00)	-
40602 WINCOG Homeland Security	J. Jackman	-	9,364.81	(9,365.00)	(0.19)
42155 Juniper Hill Fire Assistance	K. Grunwald	333.36			333.36
42157 Children's Grief Group	K. Grunwald	365.05	125.00	(87.09)	402.96
42158 Holiday Fund	K. Grunwald	-	1,103.50	(554.85)	548.65
42201 Summer Challenge	K. Grunwald	(7,420.50)		(1,124.41)	(8,544.91)
42209 NECASA	P. Michalak	2,274.02	3,300.00	(2,373.53)	3,200.49
42216 Mansfield Advocates for Children	K. Grunwald	174.97	100.00	(77.40)	197.57
42218 Rec. Program Scholarship Fund	K. Grunwald	2,630.85	232.00	(277.37)	2,585.48
42250 Special Needs - Youth Services	P. Michalak	1,318.13	57.00	(150.00)	1,225.13
42252 Safe Graduation	K. Grunwald	-			-
42253 Peer Outreach	P. Michalak	1,358.43	700.00		2,058.43
42254 Parent Education	K. Grunwald	606.67			606.67
42258 Underage Drinking	K. Grunwald	29,761.63	66,839.51	(31,426.16)	65,174.98
42260 Special Needs - General	K. Grunwald	7,028.30	8,070.00	(2,786.33)	12,311.97
42262 Community Conversation	K. Grunwald	1,177.61			1,177.61
42301 Senior Programs	K. Grunwald	8,898.40	17,665.78	(14,585.89)	11,978.29
42302 Wellness Center Program	K. Grunwald	4,988.17	9,187.00	(10,631.00)	3,544.17
42304 VNA East Programs	P. Richardson	(7,253.65)	2,497.00	(3,025.00)	(7,781.65)
42305 Youth Leadership	K. Grunwald	246.23			246.23
42306 TVCCA Senior Nutrition	K. Grunwald	740.00	1,732.00		2,472.00
42307 Senior Ctr Extended Hours	K. Grunwald	(774.00)	8,450.00	(2,054.00)	5,622.00
43200 Friends of Library	L. Bailey	62,587.51		(7,749.97)	54,837.54
43311 Charter Communications - Library	L. Bailey	450.97			450.97
43329 Family Literacy	L. Bailey	28.05			28.05
43330 Fidelity Charitable Gift Fund	L. Bailey	-	1,000.00		1,000.00
44108 Community Center - Teen Center	C. Vincente	1,725.00			1,725.00
44109 Land Protection Program	M. Stanton	17,787.00	3,918.00		21,705.00
44110 Comm Ctr Accessibility	C. Vincente	36.82			36.82
44111 Eagleville Preserve	J. Kaufman	(700.60)	1,344.83	(2,219.79)	(1,575.56)
44112 Mount Hope Park	J. Kaufman	1,690.04	1,809.70	(795.17)	2,704.57
44113 Old Spring Hill	J. Kaufman	(1,361.53)	2,214.50	(643.65)	209.32
44114 Skate Park	C. Vincente	10,000.00	2,860.00		12,860.00
44115 Schoolhouse Brook Park	C. Vincente	-	11,818.88	(8,800.00)	3,018.88
44925 BSA/Mt. Hope Park Program	C. Vincente	-			-
47001 Day Care Non-Grant	M. Newman	267.40	853.20	(902.92)	217.68
60210 CT Association for the Gifted	R. Leclerc/J Smith	460.93			460.93
62115 MMS Summer School Program	J. Cryan	3,168.40	5,000.00	(5,896.67)	2,271.73
62118 Adventure Learning	J. Cryan	-			-
62120 Oak Grove School	F. Baruzzi	3,167.60	21,372.00	(11,367.88)	13,171.72
62144 CT Writing Project	F. Baruzzi	-	1,000.00	(451.35)	548.65
62145 Enhancing Student Achievement	F. Baruzzi	-	30,000.00	(6,898.78)	23,101.22
62221 Liberty Bank Foundation OSOR	J. Cryan	-	1,965.00	(1,964.99)	0.01
62263 Special Education Grants/Tuition	R. Leclerc/J Smith	228,814.44	129,507.17		358,321.61
62265 Preschool Tuition	R. Leclerc/J Smith	51,592.34			51,592.34
62274 Graustein Incentive Grant	K. Grunwald	2,875.73			2,875.73
62275 Graustein Discovery Grant	K. Grunwald	(21,605.75)	35,000.00	(22,640.52)	(9,246.27)
62276 Goodwin Greenhouse Fund	D. Adamczyk	205.12			205.12
62524 DEMHS School Security Grant	J. Russell	(83,345.00)	83,345.00		-
63403 Suzuki	C. Strick/BOE	(1,899.49)	43,500.00	(26,550.48)	15,050.03
63404 Dorothy C. Goodwin Program	D. Adamczyk	2,169.91			2,169.91
63405 School Use Fund	BOE	9,420.10	(2,220.00)	(538.54)	6,661.56
63413 Goodwin Playscape Fund	C. Vincente	(5,869.00)		5,869.00	-
		\$ 332,537.68	\$ 918,556.59	\$ (338,229.42)	\$ 912,864.85

# **DEBT SERVICE**

## DEBT SERVICE FUND – LONG TERM DEBT

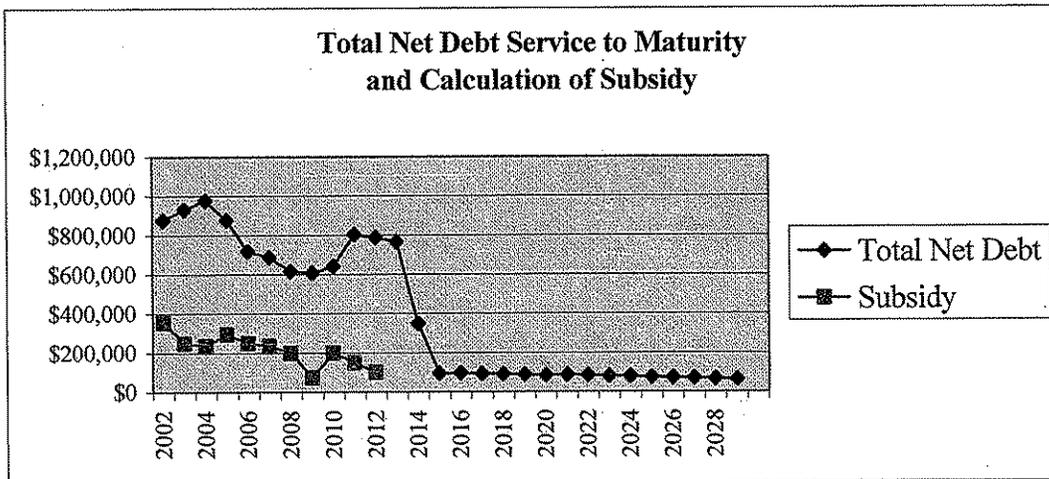
The Debt Service Fund is used to account for the accumulation of resources and the payment of general long-term debt principal, interest and related costs.

### FY 2008/09 Highlights

- Ended Fiscal Year 2007/08 with a fund balance of (\$20,239).

### FY 2009/10 Major Initiatives

- This budget recommends an appropriation of \$150,000 from the CNR Fund for fiscal year 2009/10 and \$150,000 for 2010/11, and a final payment of \$100,000 in 2011/12.
- This budget estimates debt service payments for the authorized, but not yet issued, MMS Heating Upgrade (\$1,025,000) bond issue. No estimates are included for the authorized but unissued Open Space bond issue of \$1,000,000
- Debt Service payments from the General Fund will peak at \$765,000 in 2012/2013 and then dramatically decrease until maturity in 2028/29.



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

	00/01 ACTUAL	01/02 ACTUAL	02/03 ACTUAL	03/04 ACTUAL	04/05 ACTUAL	05/06 ACTUAL	06/07 ACTUAL	07/08 ACTUAL	08/09 PROJECTED	09/10 PROJECTED	10/11 PROJECTED	11/12 PROJECTED	12/13 PROJECTED
<b>REVENUES:</b>													
Intergovernmental	\$460,924	\$440,668	\$420,364	\$385,697	\$366,387	\$330,378	\$295,462	\$180,794	\$105,218				
State Revenue Sharing	472,523												
Interest on Unspent Balance										65,000			
Other (Refund on Lease Purchase 09/10)										51,300			
Other (Co-Gen Grant in 09/10)	9,402	37		87,850									
<b>TOTAL REVENUES</b>	<b>942,849</b>	<b>440,705</b>	<b>420,364</b>	<b>473,547</b>	<b>366,387</b>	<b>330,378</b>	<b>295,462</b>	<b>180,794</b>	<b>105,218</b>	<b>116,300</b>			
Operating Transfers In - General Fund	797,000	500,000	400,000	400,000	400,000	400,000	400,000	400,000	415,000	500,000	660,000	685,000	765,000
Operating Transfers In - CNR Fund	500,000	355,000	250,000	235,000	295,000	250,000	215,000	200,000	75,000	150,000	150,000	100,000	
Operating Transfers In - MS Fund									75,000	50,000			
<b>TOTAL REVENUES AND OPERATING TRANSFERS IN</b>	<b>2,239,849</b>	<b>1,295,705</b>	<b>1,070,364</b>	<b>1,108,547</b>	<b>1,061,387</b>	<b>980,378</b>	<b>910,462</b>	<b>780,794</b>	<b>670,218</b>	<b>816,300</b>	<b>810,000</b>	<b>785,000</b>	<b>765,000</b>
<b>EXPENDITURES:</b>													
Principal Retirement	880,689	865,000	950,000	1,065,000	980,000	830,000	805,000	660,000	530,000	455,000	495,000	500,000	500,000
Interest	392,723	447,352	398,975	284,440	261,506	216,239	176,482	136,082	104,202	107,553	116,014	94,906	73,150
Lease Purchase - Co-Gen/Pool Covers									78,142	78,142	78,142	78,142	78,142
Lease Purchase - CIP Equip 08/09 *										113,886	113,886	113,886	113,886
Financial	26,475	15,428		8,000				5,000	3,000				
Professional/Technical	19,282	311		79,497	4,800								
<b>TOTAL EXPENDITURES</b>	<b>1,319,169</b>	<b>1,328,091</b>	<b>1,348,975</b>	<b>1,436,937</b>	<b>1,246,306</b>	<b>1,046,239</b>	<b>981,482</b>	<b>801,082</b>	<b>715,344</b>	<b>754,581</b>	<b>803,042</b>	<b>786,934</b>	<b>765,178</b>
<b>REVENUES AND OTHER FINANCING SOURCES OVER/ (UNDER) EXPENDITURES</b>	<b>920,680</b>	<b>(32,386)</b>	<b>(278,611)</b>	<b>(328,390)</b>	<b>(184,919)</b>	<b>(65,861)</b>	<b>(71,020)</b>	<b>(20,288)</b>	<b>(45,126)</b>	<b>61,719</b>	<b>6,958</b>	<b>(1,934)</b>	<b>(178)</b>
<b>FUND BALANCE, JULY 1</b>	<b>40,566</b>	<b>961,246</b>	<b>928,860</b>	<b>650,249</b>	<b>321,859</b>	<b>136,940</b>	<b>71,079</b>	<b>59</b>	<b>(20,229)</b>	<b>(65,355)</b>	<b>(3,636)</b>	<b>3,322</b>	<b>1,388</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$961,246</b>	<b>\$928,860</b>	<b>\$650,249</b>	<b>\$321,859</b>	<b>\$136,940</b>	<b>\$71,079</b>	<b>\$59</b>	<b>(\$20,229)</b>	<b>(\$65,355)</b>	<b>(\$3,636)</b>	<b>\$3,322</b>	<b>\$1,388</b>	<b>\$1,210</b>

Note: Includes estimated debt service payments for the MMS Heating Upgrade approved bond issue, expected to be issued in 09/10.

Note: Does not include approved but unissued bonds for:

Comm Ctr Air Conditioning	200,000
Open Space	1,000,000
	<u>1,200,000</u>

Note: Does not include 2008/09 Adopted CIP budget funded by bonds for:

Storrs Center Streetscape	293,200
Hunting Lodge Road Walkway	100,000
	<u>393,200</u>

\* Lease Purchase to be reduced from \$508,000 to \$443,000 - Refurbish ET 507 for \$65,000 will not be put through this lease. Shown as a reduction in 2009/10 lease payment.

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

13/14 PROJECTED	14/15 PROJECTED	15/16 PROJECTED	16/17 PROJECTED	17/18 PROJECTED	18/19 PROJECTED	19/20 PROJECTED	20/21 PROJECTED	21/22 PROJECTED	22/23 PROJECTED	23/24 PROJECTED	24/25 PROJECTED	25/26 PROJECTED	26/27 PROJECTED	27/28 PROJECTED	28/29 PROJECTED
350,000	100,000	100,000	95,000	95,000	85,000	85,000	80,000	80,000	80,000	80,000	75,000	75,000	70,000	65,000	65,000
350,000	100,000	100,000	95,000	95,000	85,000	85,000	80,000	80,000	80,000	80,000	75,000	75,000	70,000	65,000	65,000
185,000	50,000	55,000	55,000	55,000	55,000	55,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
50,470	43,250	40,750	38,000	35,250	32,500	29,750	27,000	24,000	21,000	18,000	15,000	12,000	9,000	6,000	3,000
113,886															
349,356	93,250	95,750	93,000	90,250	87,500	84,750	87,000	84,000	81,000	78,000	75,000	72,000	69,000	66,000	63,000
644	6,750	4,250	2,000	4,750	(2,500)	250	(7,000)	(4,000)	(1,000)	2,000		3,000	1,000	(1,000)	2,000
1,210	1,854	8,604	12,854	14,854	19,604	17,104	17,354	10,354	6,354	5,354	7,354	7,354	10,354	11,354	10,354
\$1,854	\$8,604	\$12,854	\$14,854	\$19,604	\$17,104	\$17,354	\$10,354	\$6,354	\$5,354	\$7,354	\$7,354	\$10,354	\$11,354	\$10,354	\$12,354

CURRENT ISSUES ONLY

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

	00/01 ACTUAL	01/02 ACTUAL	02/03 ACTUAL	03/04 ACTUAL	04/05 ACTUAL	05/06 ACTUAL	06/07 ACTUAL	07/08 ACTUAL	08/09 PROJECTED	09/10 PROJECTED	10/11 PROJECTED	11/12 PROJECTED	12/13 PROJECTED	13/14 PROJECTED
REVENUES:														
Intergovernmental	\$460,924	\$440,668	\$420,364	\$385,697	\$366,387	\$330,378	\$295,462	\$180,794	\$105,218					
State Revenue Sharing	472,523													
Interest on Unspent Balance										65,000				
Other (Refund on Lease Purchase 09/10)										51,300				
Other (Co-Gen Grant in 09/10)	9,402	37		87,850										
<b>TOTAL REVENUES</b>	<b>942,849</b>	<b>440,705</b>	<b>420,364</b>	<b>473,547</b>	<b>366,387</b>	<b>330,378</b>	<b>295,462</b>	<b>180,794</b>	<b>105,218</b>	<b>116,300</b>				
Operating Transfers In - General Fund	797,000	500,000	400,000	400,000	400,000	400,000	400,000	400,000	415,000	500,000	610,000	620,000	655,000	270,000
Operating Transfers In - CNR Fund	500,000	355,000	250,000	235,000	295,000	250,000	215,000	200,000	75,000	200,000	150,000	100,000		
Operating Transfers In - MS Fund														
<b>TOTAL REVENUES AND OPERATING TRANSFERS IN</b>	<b>2,239,849</b>	<b>1,295,705</b>	<b>1,070,364</b>	<b>1,108,547</b>	<b>1,061,387</b>	<b>980,378</b>	<b>910,462</b>	<b>780,794</b>	<b>670,218</b>	<b>816,300</b>	<b>760,000</b>	<b>720,000</b>	<b>655,000</b>	<b>270,000</b>
EXPENDITURES:														
Principal Retirement	880,689	865,000	950,000	1,065,000	980,000	830,000	805,000	660,000	530,000	455,000	455,000	460,000	460,000	145,000
Interest	392,723	447,352	398,975	284,440	261,506	216,239	176,482	136,082	104,202	81,928	64,764	45,656	25,900	5,220
Lease Purchase - Co-Gen/Pool Covers														
Lease Purchase - CIP Equip 08/09 *										78,142	78,142	78,142	78,142	78,142
Financial	26,475	15,428		8,000				5,000	3,000	113,886	113,886	113,886	113,886	113,886
Professional/Technical	19,282	311		79,497	4,800									
<b>TOTAL EXPENDITURES</b>	<b>1,319,169</b>	<b>1,328,091</b>	<b>1,348,975</b>	<b>1,436,937</b>	<b>1,246,306</b>	<b>1,046,239</b>	<b>981,482</b>	<b>801,082</b>	<b>715,344</b>	<b>728,956</b>	<b>711,792</b>	<b>697,684</b>	<b>677,928</b>	<b>264,106</b>
REVENUES AND OTHER FINANCING SOURCES OVER/ (UNDER) EXPENDITURES	920,680	(32,386)	(278,611)	(328,390)	(184,919)	(65,861)	(71,020)	(20,288)	(45,126)	87,344	48,208	22,316	(22,928)	5,894
FUND BALANCE, JULY 1	40,566	961,246	928,860	650,249	321,859	136,940	71,079	59	(20,229)	(65,355)	21,989	70,197	92,513	69,585
FUND BALANCE, JUNE 30	\$961,246	\$928,860	\$650,249	\$321,859	\$136,940	\$71,079	\$59	(\$20,229)	(\$65,355)	\$21,989	\$70,197	\$92,513	\$69,585	\$75,479

Note: Does not include approved but unissued bonds for:

MMS Heating Upgrade	3,800,000
Comm Ctr Air Conditioning	200,000
Open Space	1,000,000
	<u>5,000,000</u>

Note: Does not include 2008/09 Adopted CIP budget funded by bonds for:

Storrs Center Streetscape	293,200
Hunting Lodge Road Walkway	100,000
	<u>393,200</u>

\* Lease Purchase to be reduced from \$508,000 to \$443,000 - Refurbish ET 507 for \$65,000 will not be put through this lease.

SUMMARY TOTAL DEBT SERVICE PAYABLE  
AND  
BUDGET PROJECTIONS FOR FISCAL YEAR 2009/10

Description	Actual 07/08	Estimated 08/09	Budget Projections 09/10			Less Funds * From Other Sources	Net Payable
			Principal	Interest	Total		
<b>SCHOOL PROJECTS:</b>							
Serial Bonds	\$ 400,312	\$ 259,912	\$ 90,000	\$ 39,013	\$ 129,013	\$ -	\$ 129,013
	400,312	259,912	90,000	39,013	129,013	-	129,013
<b>GENERAL PURPOSE:</b>							
Serial Bonds	\$ 395,770	\$ 374,290	\$ 365,000	\$ 68,540	\$ 433,540	\$ 200,000	\$ 233,540
Lease Purchase		78,142	160,924	31,097	192,021	54,574	137,447
	395,770	452,432	525,924	99,637	625,561	254,574	370,987
<b>TOTAL DEBT SERVICE</b>	<b>\$ 796,082</b>	<b>\$ 712,344</b>	<b>\$ 615,924</b>	<b>\$ 138,650</b>	<b>\$ 754,574</b>	<b>\$ 254,574</b>	<b>\$ 500,000</b>

\* Intergovernmental  
 CNR & MSF Funds 200,000  
 Refund on Lease Purchase 65,000  
 Debt Service Fund (10,426)  
\$254,574

TOWN OF MANSFIELD  
ESTIMATED SERIAL BONDS PAYABLE  
BUDGET YEAR 2009/10

School Issues	P	I	Total	Other Sources	Net Payable
March 17, 2004	\$ 90,000	\$ 13,388	\$ 103,388		\$ 103,388
December, 2009 (Est)	-	25,625	25,625		25,625
	90,000	39,013	129,013	-	129,013

Town Issues	P	I	Total	Other Sources	Net Payable
March 17, 2004	\$ 65,000	\$ 10,400	\$ 75,400		\$ 75,400
March 17, 2004	300,000	58,140	358,140		358,140
	365,000	68,540	433,540	200,000 ***	233,540
Grand Total	\$ 455,000	\$ 107,553	\$ 562,553	\$ 200,000	\$ 362,553

\*\*\* Subsidy from CNR Fund - \$150,000  
Subsidy from MSF Fund - \$50,000

SERIAL BONDS SUMMARY  
SCHOOLS AND TOWN  
June 30, 2009

	Schools	Town	Total
Balance at July 1, 2008	\$655,000	\$1,850,000	\$2,505,000
Issued During Period			
Retired During Period	235,000	295,000	530,000
Balance at 6/30/09	<u>\$420,000</u>	<u>\$1,555,000</u>	<u>\$1,975,000</u>

CHANGES IN BOND AND NOTES OUTSTANDING

	Serial Bonds	BAN's	Promissory Note	Total
Balance at July 1, 2008	\$2,505,000			\$2,505,000
Debt Issued				
Debt Retired	530,000			530,000
Balance at 6/30/09	<u>\$1,975,000</u>			<u>\$1,975,000</u>

Description	Original Amount	Payment Date P & I	I	Bonds	BAN's	Promissory Note	Total
1989 General Obligation	5,000,000	6/15	12/15				
1990 General Obligation	2,525,000	6/15	12/15				
2004 Town Taxable Gen. Obligation Bond	2,590,000	6/01	12/01	1,230,000			1,230,000
2004 School General Obligation Bond	940,000	6/01	12/01	420,000			420,000
2004 Town General Obligation Bond	725,000	6/01	12/01	325,000			325,000
	<u>\$11,780,000</u>			<u>\$1,975,000</u>			<u>\$1,975,000</u>

DETAIL OF DEBT OUTSTANDING  
SCHOOLS AND TOWNS  
ESTIMATED AS OF JUNE 30, 2009

	<u>Original Amount</u>	<u>Balance 06/30/09</u>
Schools		
Consists of -		
1989 General Obligation Bonds:		
Window Project/Sheds	\$ 250,000	\$ -
Asbestos Removal	666,000	-
Code Compliance	729,000	-
Expansion & Renovation	3,130,000	-
1990 General Obligation Bonds:		
Schools Expansion	2,525,000	-
2004 General Obligation Bonds:		
MMS IRC	940,000	420,000
	\$ 8,240,000	\$ 420,000
Town		
Consists of -		
1989 General Obligation Bonds:		
Route 275 Sidewalk	\$ 225,000	\$ -
2004 Taxable GOB - Community Center	2,590,000	1,230,000
2004 General Obligation - Library	725,000	325,000
	3,540,000	1,555,000
Total Debt Outstanding	\$ 11,780,000	\$ 1,975,000

TOWN OF MANSFIELD  
ESTIMATED CALCULATION OF DEBT SERVICE SUBSIDY

FY	TOTAL NET DEBT SERVICE	SUBSIDY AMOUNT	NET DEBT SERVICE TO MATURITY
2002	875,032	375,032	500,000
2003	928,611	528,611	400,000
2004	976,840	576,840	400,000
2005	875,119	475,119	400,000
2006	716,311	316,311	400,000
2007	686,019	286,019	400,000
2008	615,288	215,288	400,000
2009	535,126	120,126	415,000
2010	638,281	138,281	500,000
2011	803,042	143,042	660,000
2012	786,934	101,934	685,000
2013	765,178	178	765,000
2014	349,356		350,000
		<u>3,276,781</u>	
Amount Needed for Debt Service		\$3,276,781	
Amount Needed for Financing		<u>11,500</u>	
Total Needed		<u><u>\$3,288,281</u></u>	
One Time Revenue Sharing	\$472,523		
2000/01 CNR Fund	500,000		
2001/02 CNR Fund	355,000		
2002/03 CNR Fund	250,000		
2003/04 CNR Fund	235,000		
2004/05 CNR Fund	295,000		
2005/06 CNR Fund	250,000		
2006/07 CNR Fund	215,000		
2007/08 CNR Fund	200,000		
2008/09 CNR Fund	75,000		
2009/10 CNR Fund	<u>150,000</u>	2,997,523	
Future CNR Funding for Debt Service		<u>290,758</u>	
Total Sinking Fund		<u><u>\$3,288,281</u></u>	

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# **ENTERPRISE FUNDS**

## PUBLIC WORKS – WASTE MANAGEMENT – 812 FUND

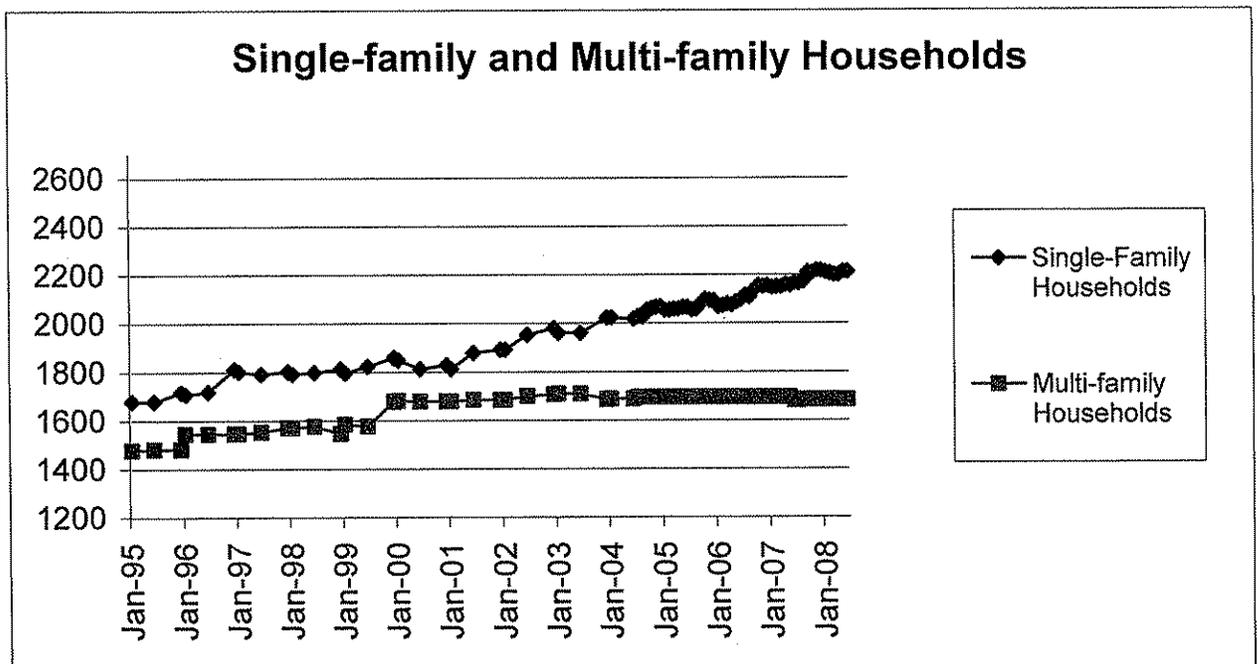
This budget program provides for the operation of the Town's solid waste collection and disposal system.

### FY 2008/09 Highlights

- Relocated the school lunch compost bins at the Middle School to make room for the fuel conversion project buildings.
- Hauled refuse and bulky waste to the Willimantic Waste Paper facility in Windham. Current tipping fees are \$67.25/ton and \$63/ton respectively.
- Hired a grinding contractor to grind the brush and stump wood waste at the transfer station.
- Recycling markets started off the year strong, but then completely collapsed in the economic downturn.
- Participated in the MidNortheast Recycling Operating Committee for the contracts for recovered materials, the administration of the regional household hazardous waste collection facility and the participation in the new state program for recycling household electronics.
- Continued support of the Town's energy and environmental initiatives through the staff assigned to this budget activity.

### FY 2009/10 Major Initiatives

- Continue support of the Town's energy/environmental and sustainability initiatives
- Continue enforcement for litter in severely littered neighborhoods.
- Monitor revenues and expenditures for all 3 cost centers (singlefamily, multi-family and the transfer station) --Recommend additional fees as needed to keep the solid waste fund solvent.
- Revise collection fee service levels to eliminate confusion over can and bag equivalency.



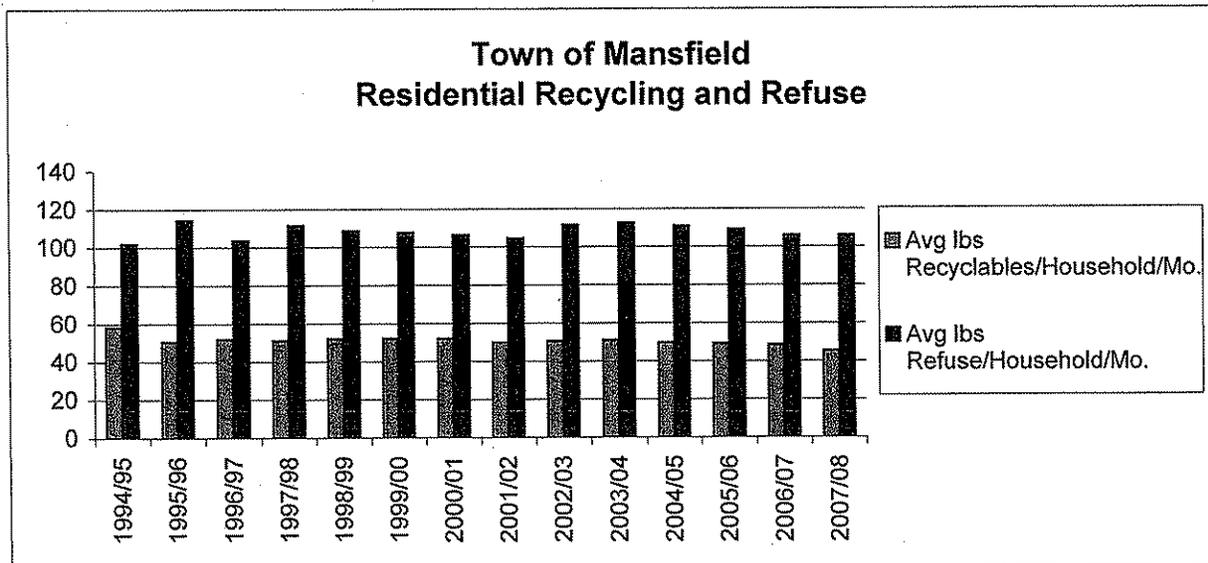
SOLID WASTE DISPOSAL FUND - FUND 812  
REVENUES, EXPENDITURES AND CHANGES IN RETAINED EARNINGS

	2007/08 ACTUAL	2008/09 BUDGET	2008/09 ESTIMATED	2009/10 BUDGET
REVENUES:				
Garbage Collection Fees	\$ 855,360	\$ 873,800	\$ 896,700	\$ 896,700
Tipping Fees (Pass Through) Commercial	9,534	7,400	7,400	
Transfer Station Fees	90,053	94,500	88,100	90,000
Other	2,848	3,000	2,000	2,000
Sale of Recyclables	85,502	76,760	46,000	40,000
<b>TOTAL REVENUES</b>	<b>1,043,297</b>	<b>1,055,460</b>	<b>1,040,200</b>	<b>1,028,700</b>
OPERATING EXPENSES:				
Tipping Fees	240,545	263,780	230,720	233,930
Contract Pickup	325,392	341,320	350,000	363,600
Wage and Fringe Benefits	265,019	272,440	273,440	283,810
Supplies and Services	134,379	153,670	149,430	149,510
Depreciation Expense	23,381	30,000	30,000	30,000
<b>TOTAL EXPENSES</b>	<b>988,716</b>	<b>1,061,210</b>	<b>1,033,590</b>	<b>1,060,850</b>
Net Income/(Loss)	54,581	(5,750)	6,610	(32,150)
Fund Equity/(Deficit), July 1	95,278	149,859	149,859	156,469
Fund Equity/(Deficit), June 30	<u>\$ 149,859</u>	<u>\$ 144,109</u>	<u>\$ 156,469</u>	<u>\$ 124,319</u>

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**Town of Mansfield  
Revenue Budget Summary**

		Actual 07/08	Approp. 08/09	Adj App. 08/09	Estimated 08/09	Proposed 09/10
812 Solid Waste Disposal Enterprise						
30510 Waste Disposal						
409 Charge for Services		954,947	975,700	975,700	992,200	986,700
411 Miscellaneous		88,350	79,760	79,760	48,000	42,000
<b>Total</b>	<b>30510 Waste Disposal</b>	<b>1,043,297</b>	<b>1,055,460</b>	<b>1,055,460</b>	<b>1,040,200</b>	<b>1,028,700</b>



**Town of Mansfield  
Expenditure Budget Summary**

		Actual 07/08	Approp. 08/09	Adj App. 08/09	Estimated 08/09	Proposed 09/10
<b>812 Solid Waste Disposal Enterprise</b>						
<b>30510 Waste Disposal</b>						
	517 Salaries and Wages	200,532	207,080	207,080	208,080	211,140
	520 Benefits	59,760	62,750	62,750	62,750	70,000
	522 Misc Benefits	4,727	2,610	2,610	2,610	2,670
	531 Prof & Tech Services	10,300	11,000	11,000	11,000	11,000
	532 Purch Property Services	672,328	716,500	716,500	689,120	704,880
	533 Repairs/Maintenance	2,168	2,000	2,000	2,000	2,000
	539 Other Purch Services	8,951	19,120	19,120	18,120	19,000
	543 Office Supplies	3,454	3,450	3,450	3,610	3,560
	545 Land/Rd Maint Supplies	92	300	300	300	300
	546 Energy	688	1,000	1,000	1,000	1,000
	547 Building Supplies	979	1,650	1,650	1,400	1,700
	548 Rolling Stock Supplies	1,205	3,000	3,000	3,000	3,000
	549 Other Supplies	151	750	750	600	600
	563 Misc Expenses & Fees	23,381	30,000	30,000	30,000	30,000
<b>Total</b>	<b>30510 Waste Disposal</b>	<b>988,716</b>	<b>1,061,210</b>	<b>1,061,210</b>	<b>1,033,590</b>	<b>1,060,850</b>

	Actual 07/08	Budget 08/09	Estimated 08/09	Proposed 09/10
<u><b>EMPLOYEES</b></u>				
Transfer Station Supervisor	1.00	1.00	1.00	1.00
Assistant to the Collector	0.50	0.50	0.50	0.50
Accountant	0.35	0.35	0.35	0.35
Recycling Assistant	0.00	0.00	0.00	0.00
Secretary	0.25	0.25	0.25	0.25
Recycling Agent	1.00	1.00	1.00	1.00
Transfer Station Attendent	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	4.10	4.10	4.10	4.10

Waste Disposal

Work Measurements

Tons of Refuse to Incinerators	3,070	3,170	2,900	3,100
Tons of Bulky Waste Landfilled or Transferred	915	575	500	500
Tons Paper & Corrug Recycled	1,150	1,300	1,300	1,300
Tons Mixed Glass, Cans and Plastic Recycled	480	450	500	500
Scrap Metal Salvaged (Tons)	115	150	150	150
Tons electronics recycled	12	18	25	25
Tons alkaline batteries recycled	2	3	4	0

## **SEWER OPERATING ENTERPRISE – 811 FUND**

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

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

### **FY 2008/09 Highlights**

- Continued to work with UConn to implement recommendations of the sewer and water systems Master Plan.
- Resolve Mansfield's participation in the reconstruction of the Windham Water Pollution Control Facility.
- Present "Four Corners" sewer options; arrange financing plan and begin system design.

### **FY 2009/10 Major Initiatives**

- Study financing options for "Four Corners" sewer plan.
- Finish system design.

TOWN OF MANSFIELD  
UCONN WATER/SEWER ENTERPRISE FUND ESTIMATED BUDGETS

	<u>2007/2008</u> <u>Actual*</u>	<u>2008/09</u> <u>Proposed</u>
OPERATING REVENUES:		
Water/Sewer Charges	<u>\$124,510</u>	<u>\$124,510</u>
Total Operating Revenues*	124,510	124,510
OPERATING EXPENSES:		
Water/Sewer Billings	111,210	100,480
Purchased Services & Supplies <sup>(1) (2)</sup>	5,187	14,280
Depreciation	<u>9,563</u>	<u>9,563</u>
Total Operating Expenses*	<u>125,960</u>	<u>124,323</u>
Operating Income/(Deficit)	(1,450)	187
Retained Earnings, July 1	<u>356,906</u>	<u>355,456</u>
Retained Earnings, June 30	<u><u>\$355,456</u></u>	<u><u>\$355,643</u></u>

<sup>(1)</sup> Primarily electricity for sewer pumps

<sup>(2)</sup> Includes (6) new meters in 08/09

\* Agrees with Exhibit H of 2007/08 CAFR

UCONN WATER/SEWER FUND  
 COMPARISON OF PROPOSED WATER/SEWER BILLING  
 BY CUSTOMER 08/09 VERSUS ACTUAL 07/08

	07/08 Actual	08/09 Proposed	Increase (Decrease)	%
Wrights A - Sewer Only	\$ 5,640	\$ 4,581	\$ (1,059)	(18.8%)
Wrights B - Sewer Only	1,520	1,850	330	21.7%
Holinko - Sewer Only	16,060	16,905	845	5.3%
Senior Center - Water and Sewer	3,120	2,568	(552)	(17.7%)
Total Town of Mansfield	26,340	25,904	(436)	(1.7%)
Wrights A - Water Only	5,400	4,526	(874)	(16.2%)
Wrights B - Water Only	1,500	1,981	481	32.1%
Holinko - Water Only	15,340	17,176	1,836	12.0%
Total Mansfield Housing Authority	22,240	23,683	1,443	6.5%
Mansfield Retirement Comm. (Juniper Hill) Water and Sewer	27,430	25,342	(2,088)	(7.6%)
Mansfield Retirement Co-op (Glen Ridge) Water and Sewer	17,310	20,736	3,426	19.8%
Center for Rehabilitation and Nursing Water and Sewer	31,190	28,845	(2,345)	(7.5%)
	<u>\$ 124,510</u>	<u>\$ 124,510</u>	<u>\$ -</u>	

TOWN OF MANSFIELD  
WILLIMANTIC SEWER ENTERPRISE FUND ESTIMATED BUDGET

	<u>2007/08</u> <u>Actual*</u>	<u>2008/09</u> <u>Proposed</u>
<b>OPERATING REVENUES:</b>		
Sewer Charges	\$160,000	\$160,000
Other Revenues	<u>657</u>	<u>1,000</u>
Total Operating Revenues*	<u>160,657</u>	<u>161,000</u>
 <b>OPERATING EXPENSES:</b>		
Sewer Billings	65,956	78,923
Purchased Services & Supplies	138,537	155,639
Depreciation	<u>14,273</u>	<u>14,273</u>
Total Operating Expenses*	<u>218,766</u>	<u>248,835</u>
Operating Income	(58,109)	(87,835)
Retained Earnings/(Deficit), July 1	<u>716,277</u>	<u>658,168</u>
Retained Earnings/(Deficit), June 30	<u><u>\$658,168</u></u>	<u><u>\$570,333</u></u>

\* Agrees with Exhibit H of 2007/08 CAFR

\*\* Legal Services were \$130,344

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# **HEALTH INSURANCE**

## **HEALTH INSURANCE – 831 FUND**

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

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

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

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

### **FY 2008/09 Highlights**

- Continued to work with Milliman, Inc. for Town-Region 19-MBOE employee benefits consulting services.
- Continued to contract with the Eastern Highlands Health District (EHHD) to coordinate employee wellness program (“Be Well”) at the local level.
- Engaged in a number of site specific wellness programming at the Town-Region 19-MBOE such as a walking program, yoga, and healthy eating.
- Conducted an employee wellness and benefits fair for Town-MBOE-Region 19 employees.
- Received the Cardiovascular Health Promotion Exemplary Initiative Award for the Town-MBOE-Region 19 employee wellness program “Be Well.”
- Executed renewal administrative services only (ASO) agreement with Anthem.
- Completed GASB 45 mandated actuarial study for other post employment benefits for the Town-Region 19-MBOE.
- Town Manager served as chair of Connecticut Conference of Municipalities task force on municipal health care costs/insurance.

### **FY 2009/10 Major Initiatives**

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

TOWN OF MANSFIELD  
HEALTH INSURANCE FUND  
ESTIMATED REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
FY 97/98 - 09/10

	Actual 97/98	Actual 98/99	Actual 99/00	Actual 00/01	Actual 01/02	Actual 02/03	Actual 03/04	Actual 04/05	Actual 05/06	Actual 06/07	Actual 07/08	Estimated 08/09	Proposed 09/10
<b>REVENUES:</b>													
Premiums	\$2,372,056	\$2,770,262	\$3,296,198	\$2,867,760	\$3,550,350	\$3,423,310	\$4,221,564	\$4,965,057	\$5,848,257	\$5,769,722	\$6,086,299	\$7,281,750	\$7,662,300
Interest Income	35,051	43,293	86,961	109,794	140,075	22,272	8,043	11,158	37,216	71,918	38,556	12,400	12,000
Insurance Refunds	54,263	56,794											
Transfers In - CNR Fund								200,000					
<b>Total Revenues</b>	<b>2,461,370</b>	<b>2,870,349</b>	<b>3,383,159</b>	<b>2,977,554</b>	<b>3,690,425</b>	<b>3,445,582</b>	<b>4,229,607</b>	<b>5,176,215</b>	<b>5,885,473</b>	<b>5,841,640</b>	<b>6,124,855</b>	<b>7,294,150</b>	<b>7,674,300</b>
<b>EXPENDITURES:</b>													
Salaries and Benefits	29,738	26,683	23,645	34,368	60,535	69,026	77,769	96,779	85,681	78,241	84,308	88,300	88,300
Retention/Access Fees (Administrative)	319,332	414,066	464,606	442,395	559,854	544,225	596,711	543,175	576,955	570,308	625,547	688,080	708,500
Employee Wellness Program								372	27,624	41,910	29,005	20,000	20,000
Consultants					20,000	20,000				2,400	45,134	15,000	15,000
LAN/WAN Expenditures				10,000	10,000	10,000	10,000	10,000	10,000	20,000	10,000	10,000	10,000
Medical Claims	2,018,029	2,092,123	2,048,632	2,542,397	3,096,821	3,411,516	4,203,358	4,398,084	4,367,561	5,602,750	5,608,399	5,750,400	6,505,460
<b>Total Expenditures</b>	<b>2,367,099</b>	<b>2,532,872</b>	<b>2,536,883</b>	<b>3,029,160</b>	<b>3,747,210</b>	<b>4,054,767</b>	<b>4,887,838</b>	<b>5,048,410</b>	<b>5,067,821</b>	<b>6,315,609</b>	<b>6,402,393</b>	<b>6,571,780</b>	<b>7,347,260</b>
Revenues Over/(Under) Expenditures	94,271	337,477	846,276	(51,606)	(56,785)	(609,185)	(658,231)	127,805	817,652	(473,969)	(277,538)	722,370	327,040
Fund Balance, July 1	258,380	352,651	690,128	1,536,404	1,484,798	1,428,013	818,828	160,597	288,402	1,106,054	632,085	354,547	1,076,917
Fund Balance, June 30 (Res. for Future Claims)	\$352,651	\$690,128	\$1,536,404	\$1,484,798	\$1,428,013	\$818,828	\$160,597	\$288,402	\$1,106,054	\$632,085	\$354,547	\$1,076,917	\$1,403,957

**WORKERS'**  
**COMPENSATION FUND**

## **WORKERS' COMPENSATION INSURANCE - FUND 832**

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

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

### **FY 2008/09 Highlights**

- Conducted quarterly safety and wellness committee meetings and safety site walk-throughs with Town and school personnel.
- Provided safety training for employees such as sprains and strains, CPR, and defensive driving training.
- Developed an evacuation plan and procedures for the Mansfield Public Library, held training sessions on the procedures, and held a practice evacuation drill (anticipated).
- Continued to work on implementation of managed care, preferred provider network for the Mansfield Public Schools and Region 19.
- Completed OSHA 300 reports for Town-MBOE-Region.

### **FY 2009/10 Major Initiatives**

- Develop evacuation plans and procedures for other Town buildings such as the Highway Garage.
- Continue initiatives of employee safety and wellness committee, including periodic safety training and wellness programs, designed to promote workplace safety, improve employee wellness and reduce absences.
- Provide safety related training opportunities for employees.
- Implement a centralized scheduling and tracking database for Town-wide safety training.
- Complete 2009 OSHA reports for Town-MBOE-Region by the end of January 2010.

WORKER'S COMPENSATION FUND  
REVENUE AND EXPENDITURE STATEMENTS  
FUND 832

	2007/08 ACTUAL	2008/09 BUDGET	2008/09 ESTIMATE	2009/10 BUDGET
<b>REVENUES:</b>				
Daycare	3,500	3,500	3,550	4,300
Board of Education	104,310	112,780	112,950	118,990 *
Town of Mansfield	313,500	375,000	335,000	335,000
TOTAL REVENUES	<u>421,310</u>	<u>491,280</u>	<u>451,500</u>	<u>458,290</u>
<b>EXPENDITURES</b>				
Daycare	3,500	3,500	4,200	4,300
Board of Education	107,210	112,780	106,136	113,136
Town of Mansfield	275,090	345,000	343,461	323,360
TOTAL EXPENDITURES	<u>385,800</u>	<u>461,280</u>	<u>453,797</u>	<u>440,796</u>
 EXCESS/(DEFICIENCY)	 35,510	 30,000	 (2,297)	 17,494
 FUND BALANCE, JULY1	 (1,596)	 33,914	 33,914	 31,617
 FUND BALANCE ENDING	 <u>33,914</u>	 <u>63,914</u>	 <u>31,617</u>	 <u>49,111</u>

\* Includes Cafeteria Fund @ \$6,540

**MANAGEMENT  
SERVICES FUND**

## **MANAGEMENT SERVICES FUND (MSF)**

The Management Services Fund is an internal service fund, which provides the following services to Town departments and schools: copier services including duplication equipment; Office of the Director of Information Services; Local and Wide Area Networking (LAN/WAN) services; computer equipment and peripherals; Town School Bus Facility; Voice Communication services; Postal processing center for Town and Mansfield School departments; and the provision of energy for Town and school departments

### **FY 2008/09 Highlights**

- Expanded the network of public wireless hotspots to add the Mansfield Senior Center and coverage in the three elementary schools.
- The IT Department now supports all wired telecommunications including the Voice-Over-IP and non-Voice-Over-IP phone networks.
- Improved technology business continuity, reliability, and cost-efficiencies by implementing VMware virtual networking and SAN data design.
- Continued to expand the Town's online communication with citizens. Specifically, expanded the e-mail notification system, improved SPAM filtering, and continued to grow and regularly update the Town's website.
- IT Director served as staff person to the Communications Advisory Committee.

### **FY 2009/10 Major Initiatives**

- Enhance the Town website through expanded use of content management technology and design initiatives by January 1, 2009.
- Further deploy the VOIP telecommunications network to improve services and leverage cost savings by reducing leased copper telephone lines by June 30, 2010.
- Continue to provide information technology support to all departments including software and hardware troubleshooting and maintenance, new installations, and direct support of users' questions and needs.

### **FY 2009/10 Budget Highlights**

- Proposed budget switches from utilizing contracting services for a network administrator to having an in-house staff person perform those duties. Even with providing benefits to an in-house person, there would be no cost increase or impact on the budget.

**MANAGEMENT SERVICES FUND - IT DEPT**

	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
EMPLOYEE BENEFITS	43,310	70,858	92,164	112,006

Information Technology  
EMPLOYEES

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

Information Technology  
WORK MEASUREMENTS

Information Technology Support Request Tickets*	800	900	900	900
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\* Support Request Tickets are formal requests for assistance. These do not include all informal support needs or scheduled installations.

MANAGEMENT SERVICES FUND  
ESTIMATED BALANCE SHEET  
AT JUNE 30, 2009

	<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>June 30, 2008</u>	<u>June 30, 2009</u>	<u>June 30, 2010</u>
<u>ASSETS</u>			
Current Assets:			
Cash and Cash Equivalents	\$ -	\$ (75,290)	\$ 157,208
Due from General Fund			
Accounts Receivable	8,195		
Inventory	30,400	30,400	30,400
Total Current Assets	38,595	(44,890)	187,608
Fixed Assets:			
Construction in Progress			
Land	145,649	145,649	145,649
Buildings	178,016	178,016	178,016
Office Equipment	2,864,268	3,044,778	3,209,778
Construction in Progress	-		
Accum. Depreciation	(1,769,071)	(1,981,182)	(2,193,292)
Net Fixed Assets	1,418,862	1,387,261	1,340,151
Total Assets	\$ 1,457,457	\$ 1,342,371	\$ 1,527,759
<u>LIABILITIES AND EQUITY</u>			
Liabilities:			
Accounts Payable	\$ 178,307	\$ -	\$ -
Due to the General Fund	184,395	-	-
Due to Internal Service Fund	1,913	-	-
Total Liabilities	364,615	-	-
Equity:			
Contributed Capital	146,000	146,000	146,000
Retained Earnings	946,842	1,196,371	1,381,759
Total Equity	1,092,842	1,342,371	1,527,759
Total Liabilities and Equity	\$ 1,457,457	\$ 1,342,371	\$ 1,527,759

MANAGEMENT SERVICES FUND  
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE PERIOD ENDED JUNE 30, 2009

	TOTAL MANAGEMENT SERVICES FUND			
	Budget 2008/09	Estimated 2008/09	Variance Favorable (Unfavorable)	Proposed 2009/10
<b>REVENUES:</b>				
Mansfield Board of Education	\$ 97,230	\$ 97,230	\$ -	\$ 100,150
Region 19	92,360	92,360		95,130
Town of Mansfield	64,700	64,700		67,000
Communication Service Fees	214,630	214,630		216,000
Copier Service Fees	225,740	225,500	(240)	226,240
Energy Service Fees	2,068,430	2,175,810	107,380	2,064,280
Rent	74,620	74,620		74,620
Rent - Telecom Tower	108,000	109,061	1,061	110,000
Sale of Supplies	36,050	36,050		36,050
CNR Fund	150,000	150,000		150,000
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	6,000	290,263	284,263	
Postal Charges	87,570	89,820	2,250	94,500
Universal Services Fund	29,170	29,170		30,000
Total Revenues	<u>3,277,500</u>	<u>3,672,214</u>	<u>394,714</u>	<u>3,286,970</u>
<b>EXPENDITURES:</b>				
Salaries & Benefits	375,278	403,365	(28,087)	437,430
Training	5,800	5,250	550	8,550
Repairs & Maintenance	16,200	25,900	(9,700)	26,900
Professional & Technical	135,720	69,661	66,059	49,550
System Support	116,680	159,400	(42,720)	162,130
Copier Maintenance Fees	84,000	84,000		85,000
Communications	192,362	222,407	(30,045)	226,132
Supplies and Software Licensing	37,000	39,550	(2,550)	39,600
Equipment	170,000	549,447	(379,447)	165,000
Postage	88,800	88,800		90,000
Energy	1,986,460	1,697,958	288,502	1,718,980
Equipment Rental/Cost of Sales	45,450	45,346	104	45,200
Total Expenditures	<u>3,253,750</u>	<u>3,391,084</u>	<u>(137,334)</u>	<u>3,054,472</u>
Add:				
Depreciation	209,860	212,111	(2,251)	212,110
Less:				
Equipment Capitalized	(170,000)	(180,510)	10,510	(165,000)
Operating Expenditures	<u>3,293,610</u>	<u>3,422,685</u>	<u>(129,075)</u>	<u>3,101,582</u>
Net Income (Loss)	(16,110)	249,529	265,639	185,388
Total Equity & Contributed Capital, July 1	<u>1,092,842</u>	<u>1,092,842</u>		<u>1,342,371</u>
Total Equity & Contributed Capital, End of Period	<u>\$ 1,076,732</u>	<u>\$ 1,342,371</u>	<u>\$ 265,639</u>	<u>\$ 1,527,759</u>

MANAGEMENT SERVICES FUND  
ESTIMATED STATEMENT OF CASH FLOWS  
JUNE 30, 2009

	Actual June 30, 2008	Estimated June 30, 2009	Estimated June 30, 2010
CASH FROM OPERATING ACTIVITIES:			
Operating income	\$ (440,876)	\$ 249,529	\$ 185,388
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
Depreciation Expense	184,908	212,111	212,110
(Increase) decrease in:			
Other Receivables	(2,333)	8,195	-
Inventory	(839)	-	-
Increase (decrease) in:			
Accounts payable	138,604	(178,307)	-
Due to other funds	184,395	(186,308)	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	63,859	105,220	397,498
CASH FLOWS USED IN CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchase of fixed assets	(363,216)	(180,510)	(165,000)
NET INCREASE IN CASH AND CASH EQUIVALENTS	(299,357)	(75,290)	232,498
CASH AND CASH EQUIVALENTS - JULY 1	299,357	-	(75,290)
CASH AND CASH EQUIVALENTS - End of Period	\$ -	\$ (75,290)	\$ 157,208

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**LONG-TERM  
INVESTMENT POOL**

Funds included in the Long-Term Investment Pool:

CEMETERY FUND

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

SCHOOL TRUST FUND

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

MEDICAL PENSION TRUST FUND

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

COMPENSATED ABSENCES FUND

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

**Town of Mansfield  
Investment Pool  
As of December 31, 2008**

	Equity Percentage	Equity In Investments	Equity In Cash Equiv.	Total Equity
Cemetery Fund	65.050%	349,592.02	5,756.20	355,348.22
School Non-Expendable Trust Fund	0.092%	494.43	8.14	502.57
Compensated Absences Fund	34.858%	187,334.03	3,084.55	190,418.57
<b>Total Equity by Fund</b>	<b>100.000%</b>	<b>537,420.47</b>	<b>8,848.89</b>	<b>546,269.36</b>

<u>Investments</u>	<u>Market Value</u>
<b>Stock Funds:</b>	
Fidelity - Select Utilities Growth	35,606.71
Bank of America - Columbia Lg Cap Index	10,104.67
Bank of America - Columbia Multi-Adv Intl	2,745.48
Bank of America - Columbia Mid Cap Index	1,110.16
Bank of America - Columbia Small Cap Index	558.30
Sub-Total Stock Funds	<u>50,125.32</u>
<b>Bond Funds:</b>	
Wells Fargo Advantage Funds-Corp Bond Inv	51,629.69
T. Rowe Price - U. S. Treasury Long-Term	66,996.57
People's Securities, Inc. - U.S. Treasury Notes	66,658.98
Bank of America-Columbia Intertim Core Bond	6,625.95
Bank of America-Columbia Interm Bond	10,587.91
Vanguard - GNMA Fund	284,796.05
Sub-Total Bond Funds	<u>487,295.15</u>
<b>Cash Equivalents:</b>	
Columbia Money Market Fund - Trust	8,848.89
Total Investments	<u><u>546,269.36</u></u>

<u>Allocation</u>	<u>Amount</u>	<u>Percentage</u>
Stocks	50,125.32	9.18%
Bonds	487,295.15	89.20%
Cash Equivalents	8,848.89	1.62%
Total Investments	<u><u>546,269.36</u></u>	<u><u>100.00%</u></u>

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

	2007/08 Actual				2008/09 Estimated				2009/10 Proposed Budget			
	Activity 18150 Mansfield Cem.	Activity 18160 Other Cem.	Activity 18165 Riverside	Total Cemeteries	Activity 18150 Mansfield Cem.	Activity 18160 Other Cem.	Activity 18165 Riverside	Total Cemeteries	Activity 18150 Mansfield Cem.	Activity 18160 Other Cem.	Activity 18165 Riverside	Total Cemeteries
<b>REVENUES:</b>												
Sales of Plots	\$ 3,150	\$ 3,900	\$ -	\$ 7,050	\$ 2,100	\$ 1,200		\$ 3,300	\$ 2,500	\$ 1,200		\$ 3,700
Interest/Dividend Income	13,747			13,747	6,249			6,249	10,000			10,000
Increase(Decrease) in Market Value	6,475			6,475	4,500			4,500	4,000			4,000
Contributions			15,024	15,024			17,718	17,718				
<b>Total Revenues</b>	<b>23,372</b>	<b>3,900</b>	<b>15,024</b>	<b>42,296</b>	<b>12,849</b>	<b>1,200</b>	<b>17,718</b>	<b>31,767</b>	<b>16,500</b>	<b>1,200</b>		<b>17,700</b>
<b>EXPENDITURES:</b>												
Salaries - Part-Time		2,500		2,500		2,500		2,500		2,500		2,500
Cemetery Maintenance	1,268	8,127		9,395	8,000	5,000		13,000	6,000	6,000		12,000
Outdoor Maintenance (Mowing)	6,810	7,358		14,168	9,420	10,810		20,230	8,250	8,800		17,050
<b>Total Expenditures</b>	<b>8,078</b>	<b>17,985</b>		<b>26,063</b>	<b>17,420</b>	<b>18,310</b>		<b>35,730</b>	<b>14,250</b>	<b>17,300</b>		<b>31,550</b>
<b>TRANSFER OUT:</b>												
<b>Total Expenditures &amp; Transfers Out</b>	<b>8,078</b>	<b>17,985</b>		<b>26,063</b>	<b>52,420</b>	<b>18,310</b>		<b>70,730</b>	<b>14,250</b>	<b>17,300</b>		<b>31,550</b>
<b>NET INCOME/(LOSS)</b>	<b>15,294</b>	<b>(14,085)</b>	<b>15,024</b>	<b>16,233</b>	<b>(39,571)</b>	<b>(17,110)</b>	<b>17,718</b>	<b>(38,963)</b>	<b>2,250</b>	<b>(16,100)</b>		<b>(13,850)</b>
<b>FUND BALANCE, JULY 1</b>				<b>345,692</b>				<b>361,925</b>				<b>322,962</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 15,294</b>	<b>\$ (14,085)</b>	<b>\$ 15,024</b>	<b>\$ 361,925</b>	<b>\$ (39,571)</b>	<b>\$ (17,110)</b>	<b>\$ 17,718</b>	<b>\$ 322,962</b>	<b>\$ 2,250</b>	<b>\$ (16,100)</b>	<b>\$ -</b>	<b>\$ 309,112</b>
<b>DETAILS OF FUND BALANCE:</b>												
Reserved for Non-expendable				\$ 1,200				\$ 1,200				\$ 1,200
Reserved for Perpetual Care				360,725				321,762				307,912
Unreserved, undesignated												
<b>Total Fund Balance</b>				<b>\$ 361,925</b>				<b>\$ 322,962</b>				<b>\$ 309,112</b>

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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 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 2008/09 Highlights**

- Received a \$171,857 grant-in-aid from the Connecticut Department of Public Health.
- Received \$63,000 in grants funds for bio-terrorism and pandemic flu preparedness.
- Received preventive health block grant of \$13,000 for obesity prevention.
- Received \$89,000 for an 18 month period to promote healthy behaviors targeting women age 55 and over.
- Received \$72,000 for an 18 month period to promote healthy eating and active living.
- Upgraded Agency information technology infrastructure (website and database interface improvements).

### **FY 2009/10 Major Initiatives**

- Proposed a Fiscal Year 09/10 operating budget of \$728,900, reduced from \$791,310. This reflects a projected short-fall in fee for service revenues of 30% in Fiscal Year 08/09.
- Reduction of 1.4 full-time equivalents (field staff) proposed for Fiscal Year 09/10; the reduction is due in part to revenue shortfalls for fee for service activities such as septic permits and well permits.

EASTERN HIGHLANDS HEALTH DISTRICT

ESTIMATED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE

Roll Forward FY 2009/10

	Actual 01/02	Actual 02/03	Actual 03/04	Actual 04/05	Actual 05/06	Actual 06/07	Actual 07/08	Adopted 08/09	Estimated 08/09	Proposed 09/10
<b>Revenues:</b>										
Member Town Contributions	\$195,928	\$208,173	\$214,258	\$260,254	\$328,111	\$322,676	\$343,771	\$362,240	\$362,240	361,620
State Grant-in-Aid	108,365	94,781	96,264	132,340	132,347	136,574	172,905	171,230	171,900	170,930
Services Fees	149,006	132,071	140,766	230,258	243,722	229,848	198,836	257,840	181,528	188,890
Other State Grants		64,507	109,188	145,006						
Preventive Health Grant	6,806	10,548	11,031							
<b>Total Revenues</b>	<b>460,105</b>	<b>510,080</b>	<b>571,507</b>	<b>767,858</b>	<b>704,180</b>	<b>689,098</b>	<b>715,511</b>	<b>791,310</b>	<b>715,668</b>	<b>721,440</b>
<b>Expenditures:</b>										
Salaries & Benefits	393,156	424,262	416,969	459,405	553,381	592,999	641,582	718,710	676,910	653,410
Insurance	7,098	8,049	8,851	9,048	9,048	13,788	14,201	14,900	14,900	15,650
Professional & Technical Services	18,909	64,573	118,231	121,294	30,419	49,035	16,082	18,100	11,600	14,590
Other Purchased Services & Supplies	24,871	42,004	34,419	33,794	25,587	19,110	33,698	36,140	32,640	39,790
Equipment	2,764	531	690	10,658	4,210	2,028	1,339	2,460	1,060	2,460
<b>Total Expenditures</b>	<b>446,798</b>	<b>539,419</b>	<b>579,160</b>	<b>634,199</b>	<b>622,645</b>	<b>676,960</b>	<b>706,902</b>	<b>790,310</b>	<b>737,110</b>	<b>725,900</b>
<b>Other Financing Uses:</b>										
Operating Transfers Out	24,280	10,000	5,000	10,000	2,500	34,000	70,000	1,000		3,000
<b>Total Expenditures and Operating Transfers Out</b>	<b>471,078</b>	<b>549,419</b>	<b>584,160</b>	<b>644,199</b>	<b>625,145</b>	<b>710,960</b>	<b>776,902</b>	<b>791,310</b>	<b>737,110</b>	<b>728,900</b>
<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>(10,973)</b>	<b>(39,339)</b>	<b>(12,653)</b>	<b>123,659</b>	<b>79,035</b>	<b>(21,862)</b>	<b>(61,391)</b>		<b>(21,442)</b>	<b>(7,460)</b>
<b>Fund Balance, July 1</b>	<b>154,249</b>	<b>143,254</b>	<b>103,915</b>	<b>\$91,262</b>	<b>\$214,921</b>	<b>\$293,956</b>	<b>\$272,094</b>	<b>\$210,703</b>	<b>\$210,703</b>	<b>\$189,261</b>
<b>Fund Balance, June 30</b>	<b>\$143,276</b>	<b>\$103,915</b>	<b>\$91,262</b>	<b>\$214,921</b>	<b>\$293,956</b>	<b>\$272,094</b>	<b>\$210,703</b>	<b>\$210,703</b>	<b>\$189,261</b>	<b>\$181,801</b>

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**MANSFIELD DOWNTOWN  
PARTNERSHIP**

## **MANSFIELD DOWNTOWN PARTNERSHIP**

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

### **FY 2008/09 Highlights**

- Received \$10 million from CT Bond Commission through the efforts of Governor Jodi Rell, State Senator Donald Williams, and State Representative Denise Merrill for construction of the first parking garage.
- Received US Army Corps of Engineers wetlands permit.
- Received CT Department of Environmental Protection stormwater management system permit.
- Completed comprehensive Sustainability Guidelines for Storrs Center.
- Worked with the Town to solicit a Request for Qualifications for design work on Storrs Road.
- Received CT Main Street Center's 2008 Award of Excellence for Community Consensus-Building along with a citation from Governor Rell.
- Endorsed by 1,000 Friends of CT as an outstanding example of smart growth development.
- Featured at the International Council of Shopping Centers Connecticut Alliance Program.
- Welcomed 400<sup>th</sup> Partnership member and continued membership outreach efforts.
- Held 5<sup>th</sup> Annual *Festival on the Green*, featuring the Mohegan Sun All-Stars band, children's events, a juried art exhibit, and an expanded "Celebrate Mansfield" Parade.
- Hosted 3<sup>rd</sup> annual Winter Fun Day in partnership with the Town of Mansfield and the Mansfield Parks and Recreation Department.
- Produced seventh and eighth Partnership newsletters highlighting the adopted Sustainability Guidelines and the *Festival on the Green*.
- Assisted Town Manager's Office with the 3<sup>rd</sup> Annual Tour de Mansfield: Village to Village Bike Tour in July.
- Featured in articles in CT Main Street Center's quarterly newsletter, Green Real Estate News, Hartford Business Journal, and in The Economist.
- Continued public outreach to the community through meetings, presentations, and media including print, website, radio, and TV, about plans to revitalize downtown Mansfield.

### **FY 2009/10 Major Initiatives**

- Implement design for streetscape improvements along Storrs Road/Route 195.
- Secure CT State Traffic Commission permit for Storrs Road - remaining planning permit for the Storrs Center development project.
- Finalize plans for first phase of project, and begin construction of first buildings.
- Monitor solicitation of commercial businesses by master developer LeylandAlliance; assist with marketing strategies.
- Develop parking management plan for Storrs Center including wayfinding signage program.
- Complete Partnership 5 Year Strategic Plan.
- Hold 6<sup>th</sup> Annual Festival on the Green in September 2009.
- Working with the Town of Mansfield, hold the 4th Annual Bike Tour in summer 2009 and 4th Annual Winter Fun Day in February 2010.
- Pursue local, state, federal, and private grant opportunities for planning and construction at Storrs Center, and projects and events.
- Continue outreach through publications, electronic mail, speaking engagements, involvement on Town of Mansfield, University of Connecticut, and other organizational committees.

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

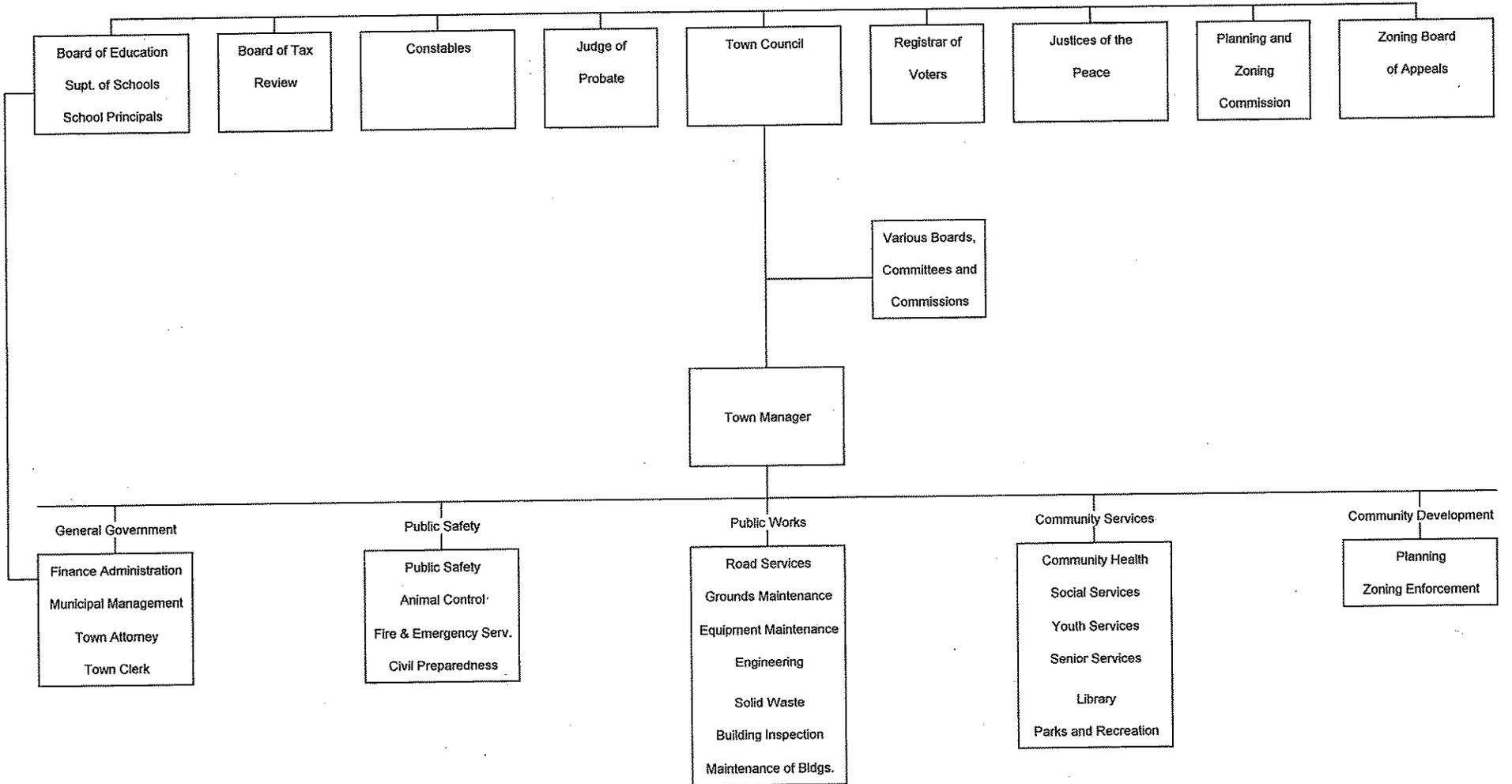
	Actual 2000/01	Actual 2001/02	Actual 2002/03	Actual 2003/04	Actual 2004/05	Actual 2005/06	Actual 2006/07	Actual 2007/08	Amended 2008/09	Estimated 2008/09	Proposed 2009/10
<b>Revenues:</b>											
Intergovernmental:											
Mansfield General Fund/CNR	\$ 32,500	\$ 20,000	\$ 30,000	\$ 41,500	\$ 50,000	\$ 62,000	\$ 62,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Uconn		32,500	45,000	46,500	60,000	62,000	62,000	125,000	125,000	125,000	125,000
Mansfield Capital Projects *						60,000					
Leyland Share - Relocation								30,210			
Membership Fees			10,040	13,085	17,355	20,282	19,215	21,820	19,000	18,000	18,000
Local Support				1,500	1,500						
State Support						4,993					
Contributions/Other					200	2,165	(165)				
<b>Total Revenues</b>	<b>32,500</b>	<b>52,500</b>	<b>85,040</b>	<b>102,585</b>	<b>129,055</b>	<b>211,440</b>	<b>143,050</b>	<b>302,030</b>	<b>269,000</b>	<b>268,000</b>	<b>268,000</b>
<b>Operating Expenditures:</b>											
Salaries and Benefits		15,531	71,378	73,007	83,974	92,800	107,140	121,544	136,430	136,037	135,660
Professional & Technical	930	9,519	7,386	5,406	8,397	63,068	44,967	31,817	135,000	42,211	78,950
Relocation Costs							20,000	40,420			
Office Rental		3,600	11,000	11,800	13,181	13,775	16,451	17,565	18,400	18,400	15,900
Insurance			1,650	1,760	1,764	1,772	1,702	1,704	2,060	1,704	1,720
Purchased Services			8,029	5,005	6,092	9,065	7,092	7,003	6,950	6,950	6,750
Supplies & Services		3,980	4,704	2,837	2,463	4,075	2,055	2,733	2,950	2,950	2,900
Contingency									25,000	25,000	25,000
<b>Total Operating Expenditures</b>	<b>930</b>	<b>32,630</b>	<b>104,147</b>	<b>99,815</b>	<b>115,871</b>	<b>184,555</b>	<b>199,407</b>	<b>222,786</b>	<b>326,790</b>	<b>233,252</b>	<b>266,880</b>
<b>Operating Income/(Loss)</b>	<b>31,570</b>	<b>19,870</b>	<b>(19,107)</b>	<b>2,770</b>	<b>13,184</b>	<b>26,885</b>	<b>(56,357)</b>	<b>79,244</b>	<b>(57,790)</b>	<b>34,748</b>	<b>1,120</b>
<b>Fund Balance, July 1</b>		<b>31,570</b>	<b>51,440</b>	<b>32,333</b>	<b>35,103</b>	<b>48,287</b>	<b>75,172</b>	<b>18,815</b>	<b>98,059</b>	<b>98,059</b>	<b>132,807</b>
<b>Fund Balance, End of Period</b>	<b>\$ 31,570</b>	<b>\$ 51,440</b>	<b>\$ 32,333</b>	<b>\$ 35,103</b>	<b>\$ 48,287</b>	<b>\$ 75,172</b>	<b>\$ 18,815</b>	<b>\$ 98,059</b>	<b>\$ 40,269</b>	<b>\$ 132,807</b>	<b>\$ 133,927</b>
<b>Contribution Recap:</b>											
Mansfield	\$ 32,500	\$ 20,000	\$ 30,000	\$ 41,500	\$ 50,000	\$ 62,000	\$ 62,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Mansfield Capital Projects						60,000					
UCONN		32,500	45,000	46,500	60,000	62,000	62,000	125,000	125,000	125,000	125,000
<b>Total Contributions</b>	<b>\$ 32,500</b>	<b>\$ 52,500</b>	<b>\$ 75,000</b>	<b>\$ 88,000</b>	<b>\$ 110,000</b>	<b>\$ 184,000</b>	<b>\$ 124,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>

## **SUPPLEMENTARY DATA**

Town of Mansfield

# ORGANIZATIONAL CHART

Electors



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Adeline Place.....E6  
Anton Road.....A1  
Ash Street.....E7  
Atwoodville Lane.....F4  
Atwoodville Road.....F-G4  
Ball Hill Road.....C4-3  
Bassetts Bridge Road.....F-G5  
Baxter Road.....A1-B2  
Beacon Hill Drive.....C5  
South Bedlam Road.....G5  
Beech Mountain Circle.....E-F6  
Beech Mountain Road.....E-F6  
Beechwood Drive.....E4  
Birch Road.....B2  
Birchwood Heights Road.....D3  
Blake Lane.....D4  
Bone Mill Road.....B2-3  
Boulder Lane.....F3  
Bousa Road.....E3  
Briarcliff Road.....C7  
Britony Drive.....E6  
Brookside Lane.....G3  
Browns Road.....C-E5  
Buckingham Road.....D7  
Bundy Lane.....D2  
Candide Lane.....C6  
Carleton Road.....D4  
Carriage House Drive.....B2  
Cedar Swamp Road.....B1-2  
Cemetery Road.....F5  
Centre Street.....F5  
Chaffeeville Road.....E2-4  
Charles Lane.....E2  
Chatham Drive.....C5  
Cheney Drive.....C3  
Cider Mill Road.....C6  
Circle Drive.....E6-7  
Clark Street.....F5  
Clearview Drive.....F6  
Clover Mill Road.....D-E4  
Clubhouse Circle.....B2  
Codfish Falls Road.....D1-E2  
Conantville Road.....E6-7  
Costello Circle.....C3  
Coventry Road.....C-D5  
Crane Hill Road.....D6-E5  
Crest Road.....F5  
Daleville Road.....C1  
Davis Road.....D4  
Deerfield Lane.....D5  
Depot Road.....A3  
Derek Drive.....C5  
Dodd Road.....E5  
Dog Lane.....D2-3  
Dunham Pond Road.....C3-4  
Dunham Pond Road East.....C4  
East Road.....D-E3  
Eastwood Road.....C-D3  
Echo Road.....F5  
Edgewood Extension.....F5  
Edgewood Lane.....F5  
Elizabeth Road.....G3-4  
Ellise Road.....D1  
Farmstead Road.....C3  
Farrell Road.....D2-3  
Fellen Road.....D4  
Fern Road.....C5  
Fieldstone Drive.....D4  
Flaherty Road.....D3  
Forest Road.....A-B2  
Greenfield Lane.....C1  
Gurleyville Road.....C-F2  
Hanks Hill Road.....D3  
Hawthorne Lane.....F5  
Hickory Lane.....G4  
Higgins Hwy (Rte 31).....C6  
Highland Road.....C-D6  
Highland Road West.....C7  
Hillcrest Drive.....E3  
Hillside Circle.....C3  
Hillyndale Road.....B-C3  
Holly Drive.....D2  
Homestead Drive.....A1  
Hunters Run.....D5  
Hunting Heights Drive.....B2  
Hunting Lodge Road.....B2-C3  
Jackson Lane.....G5  
Jacobs Hill Road.....E6  
Jonathan Lane.....D4  
Jude Lane.....C6  
Juniper Lane.....G3

Kaya Lane.....G4  
Knowlton Road.....E-F1  
Laurel Lane.....G2  
Ledgewood Drive.....E4  
Little Lane.....C3  
Lodi Drive.....D4  
Longview Drive.....E4  
Lorraine Circle.....E2  
Lorraine Drive.....E2  
Lorraine Drive East.....E2  
Lynwood Road.....C3  
Mansfield Avenue.....D7  
Mansfield City Road.....B4-E6  
Mansfield Hollow Ext.....F5  
Mansfield Hollow Road.....F5-6  
Maple Road.....C3-D4  
MaxFelix Drive.....D4  
Meadowbrook Lane.....E6-7  
Meadowood Road.....C2-3  
Morrow Road.....A2  
Michele Lane.....E6  
Middle Tpk (Hwy 44).....A3-D1  
Minnesota Road.....D3  
Monticello Lane.....D3-4  
Moulton Road.....C1-2  
Mount Hope Road.....F-G2  
Mountain Road.....F5  
Mulberry Road.....E3-F4  
No Eagleville Road.....B3-C2  
Nipmuck Road.....D1  
No Frontage Road.....E7  
No Windham Road.....G5  
Northwood Road.....B3  
Oak Drive.....C6  
Oakhill Road.....D2  
Oakwood Drive.....E4  
Old Kent Road.....C7  
Old Mansfield Hollow Road.....F5  
Old Mill Court.....B4  
Old Schoolhouse Road.....B4  
Old Turnpike Road.....C-D1  
Olsen Drive.....E3-4  
Orchard Drive.....E4  
Overlook Drive.....F6  
Philip Drive.....E3  
Pine Ridge Lane.....E6  
Pinewoods Lane.....F4  
Plains Road.....A3  
Pleasant Valley Road.....D7-E6  
Pollack Road.....E6  
Puddin Lane.....E-F6  
Quail Run.....C6  
Ravine Road.....B3  
Ridge Road.....C3  
River Road.....G1-2  
Riverview Road.....F6  
Rockridge Road.....A1  
Russett Lane.....B2  
Sawmill Brook Lane.....E6  
Scottron Drive.....C5  
Separatist Road.....C3  
September Road.....E5  
Shady Lane.....B4  
Sheffield Drive.....C5  
Shuba Lane.....G5  
Silver Falls Lane.....B2  
So Eagleville Rd (Rte 275).....B4-D3  
So Frontage Road.....E7  
Southwood Road.....B3  
Spring Hill Road.....D4  
Stafford Road (Rte 32).....A1-D7  
Stearns Road.....C-D6  
Stone Mill Road.....E2-3  
Stone Ridge Lane.....D6  
Storrs Road (Rte 195).....A1-E7  
Storrs Heights Road.....D3  
Summit Road.....E1-2  
Sumner Drive.....C1  
Thomas Drive.....C1  
Thompson Road.....B3  
Thornbush Extension.....C7  
Thornbush Road.....C7  
Timber Drive.....B1  
Westgate Lane.....B2  
Westwood Road.....C3  
White Oak Road.....C4  
Wildwood Road.....E2-3  
Willington Hill Road (Rte 320).....C1  
Willowbrook Road.....D2  
Windswept Lane.....D3  
Woodland Road.....E1-F3  
Woodmont Drive.....C6  
Woods Road.....D7  
Woods Road Ext.....D6  
Wormwood Hill Road.....F1-4

PRIVATE AND UNIVERSITY ROADS

Valley Mobile Home Park (A1-2):

Barlow Drive  
Circle Drive  
Fern Drive  
Marybell Drive  
Sharon Drive

Rolling Hills (Jensen's) (B2):

Grandview Circle  
Hill Pond Drive  
Maple Wood Road  
Old Wood Road  
Ridge Circle  
Valley View Drive

University of Connecticut (C3):

Agronomy Road D3  
Alumni Drive  
Auditorium Road  
Bolton Road  
Brookside Road  
Fairfield Road  
Gilbert Road  
Glenbrook Road  
Hillside Road  
Hollister Road  
King Hill Road  
Mansfield Road  
Maple Lane  
North Hillside Road  
Oak Lane  
Post Office Road  
Stadium Road  
Whitney Road  
Weaver Road B2

Freedom Greene (E6):

Charter Oak Square  
Constitution Square  
Federal Square  
Fort Griswold Lane  
Heritage Square  
Independence Drive  
Lebanon Square  
Liberty Drive  
Nutmeg Court  
Patriots Square  
Samuel Lane

Celeron Square (B2):

Coogan Crescent  
Marie Peters Place  
Sherman Place  
Stallman Drive  
Wetzel Way

Other Private Roads:

Beebe Lane.....D3  
Cornell Road.....B1  
Crystal Lane.....A2  
Dartmouth Road.....B1  
Eagle Court.....B4  
Poplar Lane.....C4  
Professional Park Road.....B1  
Ravine Lane.....B3  
Riverview Drive.....B3  
Silo Road.....C3  
Sycamore Drive.....C3  
Yale Road.....B1  
Zygmunt Drive.....B2

AREAS OF RESPONSIBILITY WITHIN TOWN DEPARTMENTS

TOWN MANAGEMENT

GENERAL GOVERNMENT

MUNICIPAL MGMT.

Capital Projects  
Mnsfld. Discovery Depot  
Information Technology

FINANCE ADMIN.

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

PUBLIC WORKS

P.W. ADMIN.

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

COMMUNITY SERVICES

HUMAN SERVICES

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

PARKS & REC. ADMIN.

Parks & Recreation Program Fund  
Adult Education Program

## BASIS OF BUDGETING AND ACCOUNTING BY FUND TYPE

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

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

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

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

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

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

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

## Budget Policies

1. Formal budgetary integration is employed by the Town Council as a management control device during the year for the General Fund, Capital Fund, and Capital and Non-Recurring Reserve Fund, which are the only funds with a legally adopted annual budget. Budgetary comparisons on a legal basis are included in the appropriate financial statements and schedules.
2. Prior to March 1, each department head, office, agency, board or commission of the Town, supported wholly or in part from Town funds, shall submit budget requests in the form requested by the Town Manager so as to indicate the program, activities, and work accomplished in the current fiscal year and to be accomplished during the ensuing year. These shall be accompanied by detailed estimates of expenditures to be made and of revenues other than taxes to be collected during the ensuing fiscal year, along with such other information as may be requested by the Council or the Manager.
3. Prior to April 1, the Town Manager shall present to the Council a budget consisting of:
  - (a) A budget message outlining the financial situation of the Town government and describing the important features of the budget plan;
  - (b) The budget of the Board of Education as submitted to the Manager, along with whatever analysis or comment the Manager wishes to provide;
  - (c) Statements of the Manager's proposed operating program and expenditures for the Town functions and Town-supported functions, other than those of the Board of Education, along with comparisons of amounts expended in the last completed fiscal year and estimated amounts to be expended in the current fiscal year;
  - (d) Information on amounts of revenue by source, other than property taxes collected, in the last completed fiscal year, estimates for the current year and for the ensuing year, along with information and estimates regarding property tax revenues for the same periods;
  - (e) Statements of the condition and estimated condition of the Town funds and of the debt service obligations of the Town, proposed capital improvements to be undertaken during the ensuing fiscal year or later years, and the proposed methods of financing them;
  - (f) And such other information as will assist the Town Council and the voting residents of Mansfield in deciding on an annual appropriation and a capital improvement program.
4. During the budget adoption process, the Town Council shall hold at least two Town Budget Information Meetings. At least 10 days prior to each meeting, the Town Council shall widely distribute budget information and notices of the meetings. The Town Council shall adopt a proposed budget, including a recommended appropriation act, by May 1.

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

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

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

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

## 2009/10 Budget Guidelines

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

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

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

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

GENERAL GOVERNMENT  
MISSION STATEMENTS

**General Government:**

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

**Public Safety:**

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

**Public Works:**

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

**Community Services:**

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

**Community Development:**

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

MANSFIELD BOARD OF EDUCATION  
MISSION STATEMENTS

**Motivation to Learn:**

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

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

**Mastery of the Basics:**

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

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

**Acquisition of Knowledge:**

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

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

**Competence in Life Skills:**

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

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

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

### **Understanding Society's Goals:**

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

Mansfield students will:

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

### **Monitoring Student Progress:**

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

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

### **Strengthening the Home-School Partnership:**

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

Mansfield educators will develop procedures to help parents:

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

## **FINANCIAL MANAGEMENT GOALS**

### **PREFACE**

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

## **FINANCIAL REPORTING PERFORMANCE GOALS**

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

## RESERVE PERFORMANCE GOALS

- A contingency account will be established annually in the operating budget to:
  - a. provide for settlement of pending labor contract negotiations;
  - b. provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature;
  - c. permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies;
  - d. provide the local match for public or private grants;
  - e. meet unexpected small increases in service delivery costs.
- The contingency account will be budgeted at a level sufficient to provide for settlement of pending labor contract negotiations plus an amount not to exceed one half of one percent (.5%) of the proposed Town budget. The Town's budget will be amended at the time such contingency funds are committed. The contingency account will be separate from the carryover fund balance.

## FUND BALANCE GOALS

- A year-to-year carryover fund balance will be maintained in an amount necessary to maintain adequate cash flow and to prevent the demand for short-term borrowing. The undesignated fund balance should be at least five percent (5) of the general fund operating budget and shall be separate from the contingency account.
- It is the Council's policy that the practice of using fund balance as a source of financing for future year operating budgets has inherently destabilizing impact upon the operating budget. Therefore, fund balance in excess of the five (5) percent goal will be transferred to the CNR Fund and used for one-time expenditures.

## **CAPITAL IMPROVEMENTS PERFORMANCE GOALS**

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

## INVESTMENT PERFORMANCE GOALS

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

## DEBT PERFORMANCE GOALS

- Long-term debt will be limited to those capital improvements that should not be financed from current revenues.
- The maturity date for any debt will not exceed the reasonably expected useful life of the project so financed.
- The total direct general obligation debt will not exceed three percent (3%) of the full assessment value of taxable property.
- As a means of further minimizing the impact of debt obligations of the taxpayers:
  - a. long-term net debt will not exceed \$500 per capita;
  - b. these limitations will not apply to any debt incurred for emergency purposes.
- The issuance of Bond, Tax and Revenue Anticipation Notes will be avoided.
- Special assessments, revenue bonds and/or any other available self-liquidating debt measures will be used instead of general obligation bonds where and when possible and applicable.
- An official statement will be prepared to be used in connection with all sales of bonds and notes.
- Good relations will be maintained with financial and bond rating agencies and a policy of full and open disclosure on every financial report and bond prospectus will be followed.

## **OPERATING EXPENDITURES PERFORMANCE GOALS**

- The Town Manager will propose and the Town Council will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonable estimated resources and revenues.
- All current operation and maintenance expenses will be paid from the current revenue sources.
- The operating budget will provide for the adequate maintenance of capital assets and equipment.
- The budget will provide for adequate funding of all employee benefit programs and retirement systems.
- A budgetary control system will be maintained to enable adherence to the adopted budget. This will include a record keeping system to be adhered to by all programs and activities receiving annual Town Council appropriations.
- A system of regular monthly fiscal reports comparing actual revenues and expenditures to budgeted amounts will be prepared and maintained.
- An effective risk management program to minimize loss and reduce costs will be developed and implemented. The Town Manager will ensure that adequate insurance programs are in place, including unemployment and workers' compensation insurance.
- Delivery of services by other public and private organizations will be encouraged whenever and wherever greater efficiency and effectiveness can be expected. Technology and productivity advancements that will help reduce or avoid increasing personnel costs as a proportion of the total budget, to use available resources more productively and creatively, and to avoid duplication of effort and resources.
- A Reserve Fund for Capital and Nonrecurring Expenditures will be maintained and will be adequately funded each year by a transfer from the General Fund Budget and by unanticipated one-time revenues.

## REVENUE PERFORMANCE GOALS

- A diversified and stable revenue system will be maintained as protection from short-run fluctuations.
- Annual revenues will be estimated on an objective and reasonable basis. The Town Manager will develop a method to project revenues on a multi-year basis.
- One-time or special purpose revenues will be used only for capital expenditures or for expenditures required by the revenue and not to subsidize recurring personnel, operation or maintenance costs.
- All user charges and fees will be annually re-evaluated at a level related to the cost of providing the services.
- Appropriate expansion and diversification of the tax base will be encouraged and additional Federal and State revenues will be sought in order to reduce the reliance on the property tax as it affects individual homeowners.

## ASSUMPTIONS FOR FIVE YEAR FORECAST

### Expenditures

#### Board of Education:

Projections are based on a 2.0% increase for 2010/11 and 4% thereafter.

#### Town:

Projections are based on a 2.0% increase for 2010/11 and 4% thereafter.

#### Region 19:

The Region 19 budget projections were made using information provided in the Region's annual operating budget, or in the case of the building project, from the Superintendent's office.

#### **Assumptions:**

- 1) The annual operating budget projections are based on an average increase of 4%.
- 2) The Town of Mansfield's levy for the Region is adjusted by changes in student population.
- 3) The State and other revenue is projected to increase by 1% annually after 2010/11.

### Revenues

#### Tax Related Items:

Projections are based on an average increase of 1% per year after 2010/11.

#### State and Other Revenues:

Projections are based on an average increase of 1% per year after 2010/11

#### Grand List:

The grand list is projected to increase an average of 1% per year.

Town of Mansfield  
General Fund Revenues and Expenditures  
Budgetary Basis

	Actual 2007-08	Adopted 2008-09	Projected 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13	Projected 2013-14
<b>REVENUES AND TRANSFERS:</b>							
Property Taxes	\$ 21,314,099	\$ 22,888,695	\$ 23,364,477	\$ 24,263,415	\$ 25,111,707	\$ 26,325,473	\$ 27,959,376
Tax Related Items	497,870	510,000	510,000	510,000	515,100	520,251	525,454
Licenses and Permits	529,128	492,950	458,150	458,150	462,732	467,359	472,032
Federal Support - Government	5,584	5,500	1,850	1,850	1,869	1,887	1,906
State Support - Education	9,925,041	10,353,740	10,309,580	10,309,580	10,412,676	10,516,803	10,621,971
State Support - Government	8,130,377	8,463,370	7,741,030	7,741,030	7,818,440	7,896,625	7,975,591
Local Support - Government	9,399						
Charge for Services	356,474	312,820	363,610	363,610	367,246	370,919	374,628
Fines and Forfeitures	4,250	4,840	5,590	5,590	5,646	5,702	5,759
Miscellaneous	590,544	663,730	253,350	253,350	255,884	258,442	261,027
Transfers from Other Funds	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Revenues and Transfers</b>	<b>41,365,266</b>	<b>43,698,145</b>	<b>43,010,137</b>	<b>43,909,075</b>	<b>44,953,798</b>	<b>46,365,960</b>	<b>48,200,243</b>
<b>EXPENDITURES AND TRANSFERS:</b>							
General Government	2,224,814	2,318,080	2,299,060	2,345,041	2,438,843	2,536,397	2,637,852
Public Safety	2,737,287	2,759,840	2,783,540	2,839,211	2,952,779	3,070,890	3,193,726
Public Works	1,865,293	1,944,280	1,920,280	1,958,686	2,037,033	2,118,514	2,203,255
Community Services	1,459,030	1,567,700	1,474,090	1,503,572	1,563,715	1,626,263	1,691,314
Community Development	567,805	548,810	490,350	500,157	520,163	540,970	562,609
Education (K-8)	19,587,606	20,930,800	20,595,570	21,007,481	21,847,781	22,721,692	23,630,560
Education (9-12)	9,309,812	10,117,705	9,924,817	10,037,549	9,908,643	9,935,599	10,329,267
Town-Wide Expenditures	2,197,118	2,556,270	2,457,770	2,506,925	2,607,202	2,711,491	2,819,950
Transfers to Other Funds	1,355,420	954,660	1,064,660	1,210,453	1,077,639	1,104,145	1,131,711
<b>Total Expenditures and Transfers</b>	<b>41,304,185</b>	<b>43,698,145</b>	<b>43,010,137</b>	<b>43,909,075</b>	<b>44,953,798</b>	<b>46,365,960</b>	<b>48,200,243</b>
<b>RESULTS OF OPERATIONS</b>	<b>61,081</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,769,122</b>	<b>1,830,203</b>	<b>1,830,203</b>	<b>1,830,203</b>	<b>1,830,203</b>	<b>1,830,203</b>	<b>1,830,203</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,830,203</b>	<b>\$ 1,830,203</b>	<b>\$ 1,830,203</b>	<b>\$ 1,830,203</b>	<b>\$ 1,830,203</b>	<b>\$ 1,830,203</b>	<b>\$ 1,830,203</b>

**SUPPLEMENTAL INFORMATION:**

Mill Rate	23.87	25.24	25.71	26.43	27.08	28.11	29.56
Mill Rate Change	1.00	1.37	0.47	0.72	0.65	1.03	1.45
Percentage Increase (Decrease)	4.38%	5.75%	1.88%	2.79%	2.47%	3.79%	5.15%
<b>Grand List</b>	<b>905,862,676</b>	<b>921,609,133</b>	<b>926,094,925</b>	<b>935,355,874</b>	<b>944,709,433</b>	<b>954,156,527</b>	<b>963,698,093</b>
Current Year Taxes	21,253,018	22,888,695	23,364,477	24,263,415	25,111,707	26,325,473	27,959,376
Elderly Programs	34,300	34,300	34,300	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	295,600	340,000	415,000	424,610	439,455	460,696	489,289
Tax Levy	21,582,918	23,262,995	23,813,777	24,722,325	25,585,462	26,820,469	28,482,965
Percent Uncollected	1.37%	1.46%	1.74%	1.72%	1.72%	1.72%	1.72%
<b>Increase in Tax Levy</b>							
Dollars	1,371,819	1,680,077	550,782	908,548	863,136	1,235,007	1,662,496
Percentage	6.79%	7.78%	2.37%	3.82%	3.49%	4.83%	6.20%

**ASSUMPTIONS:**

- Tax Related Items are projected to remain flat for 2 years, then increase an average of 2% per year.
- State and Other Revenues are projected at the Governor's proposed for 09/10 & 10/11, then increase an average of 1% per year.  
A projected reduction in interest income of \$410,000.
- Expenditures for Education (Grades K-8) are projected to increase 2% for 2010/11 and 4% thereafter.
- Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget.  
Region 19 assumptions:  
The annual operating budget projections are projected to increase 2% for 2 years, then at 4%.  
The Town's levy for Region 19 is adjusted by changes in student population.  
State and other revenue is projected to remain flat for 2 years, then increase by 1% annually.
- The Grand List is projected to increase 1.0% annually.
- Expenditures for Town are projected to increase 2% for 2010/11, and 4% thereafter.
- Reserve for Uncollected taxes is 1.74% of the total levy.

REGIONAL SCHOOL DISTRICT #19  
FIVE YEAR BUDGET FORECAST

Agency	Actual 2007/2008	Adopted 2008/2009	Projected 2009/2010	Projected 2010/2011	Projected 2011/2012	Projected 2012/2013	Projected 2013/2014
Operating Budget @ 4%	16,607,936	17,483,770	17,585,000	18,506,800	19,247,072	20,016,955	20,817,633
Current Debt Service	670,000	670,000	670,000	670,000	670,000	660,000	660,000
Depot Campus Debt Service		10,000	-	40,000	40,000	50,000	50,000
Lease Purchase	125,000	150,000	175,000	200,000	200,000	200,000	200,000
<b>Adopted Budgets</b>	<b>17,402,936</b>	<b>18,313,770</b>	<b>18,430,000</b>	<b>19,416,800</b>	<b>20,157,072</b>	<b>20,926,955</b>	<b>21,727,633</b>
Annual Percent Increase (Decrease)	4.73%	5.23%	0.63%	4.00%	3.81%	3.82%	3.83%
<b>Revenue Source</b>							
<b>Tax Levy</b>	<b>16,505,856</b>	<b>17,366,670</b>	<b>17,473,930</b>	<b>18,460,730</b>	<b>19,191,441</b>	<b>19,951,668</b>	<b>20,742,593</b>
Ashford	3,452,271	3,470,249	3,469,779	3,992,864	4,233,663	4,629,669	4,755,898
Mansfield	9,309,812	10,117,705	9,924,817	10,207,698	10,076,819	10,104,436	10,352,197
Wilmington	3,650,352	3,778,716	4,079,334	4,260,168	4,880,959	5,217,563	5,080,598
<b>Total Tax Levy</b>	<b>16,412,434</b>	<b>17,366,670</b>	<b>17,473,930</b>	<b>18,460,730</b>	<b>19,191,441</b>	<b>19,951,668</b>	<b>20,188,693</b>
State & Other Revenue @ 1%	897,080	947,100	956,070	956,070	965,631	975,287	985,040
Fund Balance							
<b>Total Revenue</b>	<b>17,309,514</b>	<b>18,313,770</b>	<b>18,430,000</b>	<b>19,416,800</b>	<b>20,157,072</b>	<b>20,926,955</b>	<b>21,173,733</b>
Annual Percent Increase (Decrease)	3.51%	5.80%	0.63%	4.76%	3.81%	3.82%	1.18%
<b>Member Town Projected Enrollment</b>							
	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>
	<b>10/1/2006</b>	<b>10/1/2007</b>	<b>10/1/2008</b>	<b>10/1/2009</b>	<b>10/1/2008</b>	<b>10/1/2008</b>	<b>10/1/2008</b>
Ashford	244 21.03%	225 19.98%	222 19.86%	239 21.63%	242 22.06%	252 23.20%	249 22.93%
Mansfield	658 56.72%	656 58.26%	635 56.80%	611 55.29%	576 52.51%	550 50.64%	542 49.91%
Wilmington	258 22.24%	245 21.76%	261 23.35%	255 23.08%	279 25.43%	284 26.15%	266 24.49%
<b>Total Enrollment</b>	<b>1,160</b>	<b>1,126</b>	<b>1,118</b>	<b>1,105</b>	<b>1,097</b>	<b>1,086</b>	<b>1,057</b>
Ashford	(20) -7.58%	(19) -7.79%	(3) -1.33%	17 7.66%	3 1.26%	10 4.13%	(3) -1.19%
Mansfield	(13) -1.94%	(2) -0.30%	(21) -3.20%	(24) -3.78%	(35) -5.73%	(26) -4.51%	(8) -1.45%
Wilmington	(36) -12.24%	(13) -5.04%	16 6.53%	(6) -2.30%	24 9.41%	5 1.79%	(18) -6.34%
<b>Enrollment Increase (Decrease)</b>	<b>(69)</b>	<b>(34)</b>	<b>(8)</b>	<b>(13)</b>	<b>(8)</b>	<b>(11)</b>	<b>(29)</b>

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TOWN OF MANSFIELD, CONNECTICUT

GENERAL FUND REVENUES AND OTHER FINANCING SOURCES  
BY SOURCE - LEGAL BASIS  
LAST TEN YEARS  
(UNAUDITED)

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YEAR ENDED JUNE 30,	PROPERTY TAXES	INTER- GOVERNMENTAL	INVESTMENT INCOME	CHARGES FOR SERVICES	OTHER LOCAL REVENUES	OTHER FINANCING SOURCES	TOTAL
1999	12,940,544	11,946,789	336,807	295,936	770,254	2,500	26,292,830
2000	13,146,253	12,102,197	500,425	268,159	686,724	2,500	26,706,258
2001	13,606,800	13,214,464	520,000	320,913	555,570	63,600	28,281,347
2002	14,378,934	14,075,262	417,270	328,630	597,373	75,000	29,872,469
2003	15,664,773	13,451,626	239,331	674,429	6,195	965,090	31,001,444
2004	17,572,787	13,591,273	111,612	824,771	14,997	427,500	32,542,940
2005	18,440,410	15,211,956	173,845	412,776	768,775	252,500	35,260,262
2006	19,276,906	16,857,961	420,493	362,920	667,615	152,500	37,738,395
2007	20,551,473	16,794,325	552,299	1,024,246	2,520	2,500	38,927,363
2008	21,921,177	18,061,002	454,890	916,490	9,205	2,500	41,365,264

TOWN OF MANSFIELD, CONNECTICUT

GENERAL FUND EXPENDITURES AND OTHER FINANCING USES BY FUNCTION - LEGAL BASIS  
LAST TEN YEARS  
(UNAUDITED)

YEAR ENDED JUNE 30,	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	COMMUNITY SERVICES	COMMUNITY DEVELOPMENT	TOWNWIDE EXPENDITURES	EDUCATION	OTHER FINANCING USES	TOTAL
1999	1,159,897	1,713,029	1,903,971	1,198,303	192,951	1,001,372	17,773,635	519,800	25,462,958
2000	1,195,987	1,770,406	1,977,546	1,272,877	198,665	1,404,531	18,825,068	1,079,010	27,724,090
2001	1,202,950	1,874,607	2,034,687	1,344,820	221,358	976,679	20,141,467	972,300	28,768,868
2002	1,255,989	2,020,518	2,120,223	1,393,825	209,910	1,122,799	21,359,902	701,200	30,184,366
2003	1,248,345	2,146,836	2,126,809	1,350,537	246,390	1,197,749	22,150,888	594,000	31,061,554
2004	1,302,814	2,244,801	2,106,751	1,304,393	263,668	1,412,413	23,278,205	609,000	32,522,045
2005	1,346,965	2,370,520	2,400,085	1,523,340	251,860	2,561,120	26,410,760	783,000	37,647,650
2006	1,391,159	2,405,045	2,509,635	1,510,741	234,702	2,608,789	26,409,846	552,500	37,622,417
2007	1,383,974	2,510,537	2,766,740	1,603,055	300,726	2,123,555	27,445,970	685,375	38,819,932
2008	1,458,105	2,737,287	2,904,636	1,459,030	295,171	2,247,118	28,830,419	1,372,420	41,304,186

TOWN OF MANSFIELD, CONNECTICUT

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

YEAR ENDED JUNE 30	GENERAL FUND MILL RATE	ADJUSTED TOTAL LEVY	CURRENT TAX COLLECTIONS AT JUNE 30,	PERCENTAGE OF CURRENT TAXES COLLECTED	COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS	PERCENT OF LEVY COLLECTED	CURRENT DELINQUENT BALANCE
1999	25.56	\$ 12,800,236	\$ 12,577,950	98.26%	#REF!	#REF!	#REF!	#REF!
2000	25.56	13,053,176	12,845,242	98.41%	#REF!	#REF!	#REF!	#REF!
2001	26.13	13,552,260	13,332,848	98.38%	219,182	13,552,030	100.00%	230
2002	26.35	14,333,193	14,136,410	98.63%	196,142	14,332,552	100.00%	641
2003	27.50	15,487,465	15,204,716	98.17%	280,020	15,484,736	99.98%	2,729
2004	29.94	17,404,974	17,140,287	98.48%	256,776	17,397,063	99.95%	7,911
2005	30.93	18,325,498	18,039,519	98.44%	259,438	18,298,957	99.86%	26,541
2006	22.01	19,182,873	18,918,210	98.62%	176,969	19,095,179	99.54%	87,694
2007	22.88	20,370,550	20,062,383	98.49%	152,411	20,214,794	99.24%	155,756
2008	23.87	21,769,741	21,492,953	98.73%	-	21,440,099	98.49%	329,642

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Source: Town audit reports.

TOWN OF MANSFIELD, CONNECTICUT

TAXABLE GRAND LIST  
LAST TEN YEARS  
(UNAUDITED)

GRAND LIST AS OF OCTOBER 1,*	RESIDENTIAL REAL ESTATE PROPERTY	PERCENT	UTILITIES COMMERCIAL AND INDUSTRIAL REAL PROPERTY	PERCENT	ALL LAND	PERCENT	PERSONAL PROPERTY	PERCENT	MOTOR VEHICLE **	PERCENT	GROSS TAXABLE GRAND LIST	LESS EXEMPTIONS	NET TAXABLE GRAND LIST	TOTAL DIRECT RATE
1997	\$ 345,860,180	69%	\$ 74,042,470	15%	\$ 9,908,730	2%	\$ 18,064,828	4%	\$ 50,685,753	10%	\$ 498,561,961	\$ 2,840,947	\$ 495,721,014	25.56
1998	350,781,980	69%	74,462,330	15%	9,897,195	2%	18,734,640	4%	55,339,852	11%	509,215,997	3,330,471	505,885,526	25.56
1999	355,732,580	69%	74,608,010	14%	9,114,790	2%	18,961,001	4%	57,169,897	11%	515,586,278	3,359,497	512,226,781	26.13
2000	393,635,960	73%	62,007,250	11%	4,300,240	1%	19,819,353	4%	61,593,730	11%	541,356,533	3,609,393	537,747,140	26.35
2001	402,098,470	72%	67,035,210	12%	3,370,640	1%	23,498,820	4%	63,581,361	11%	559,584,501	3,937,436	555,647,065	27.50
2002	411,876,590	70%	79,082,060	13%	3,850,720	1%	28,549,730	5%	66,074,095	11%	589,433,195	3,696,830	585,736,365	29.94
2003	423,877,050	71%	68,463,490	11%	3,940,460	1%	30,133,670	5%	71,181,641	12%	597,596,311	3,522,073	594,074,238	30.93
2004	658,941,733	75%	106,028,890	12%	8,116,630	1%	32,199,575	4%	74,895,444	9%	880,182,272	5,186,612	874,995,660	22.01
2005	670,168,950	75%	107,835,200	12%	7,727,790	1%	33,853,075	4%	78,529,205	9%	898,114,220	5,844,410	892,269,810	22.88
2006	689,970,600	75%	108,312,710	12%	7,044,070	1%	35,057,720	4%	80,038,570	9%	920,423,670	6,232,636	914,191,034	23.87

\* Total after changes by Board of Tax Review.

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

TOWN OF MANSEFIELD, CONNECTICUT

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

AS OF OCTOBER 1,	REAL ESTATE ASSESSED VALUATION	REAL ESTATE ESTIMATED TRUE VALUE	MOTOR VEHICLES ASSESSED VALUATION	PERSONAL PROPERTY ASSESSED VALUATION	TOTAL MOTOR VEHICLES AND PERSONAL PROPERTY ASSESSED VALUATION	TOTAL MOTOR VEHICLES AND PERSONAL PROPERTY ESTIMATED TRUE VALUE	TOTAL GROSS ASSESSED VALUATION	TOTAL EXEMPTIONS	TOTAL NET ASSESSED GRAND LIST *	TOTAL ESTIMATED TRUE VALUE	RATIO ASSESSED VALUE TO TRUE VALUE TOTAL **
1997	\$ 429,809,680	\$ 596,957,890	\$ 50,685,753	\$ 18,066,528	\$ 68,752,281	\$ 98,217,544	\$ 498,561,961	\$ 2,840,947	\$ 495,721,014	\$ 695,175,434	71.3%
1998	435,141,505	604,362,830	55,339,852	18,734,640	74,074,492	105,820,700	509,215,997	3,330,471	505,885,526	710,183,530	71.2%
1999	439,455,380	618,951,239	57,169,897	18,961,001	76,130,898	108,758,425	515,586,278	3,359,497	512,226,781	727,709,664	70.4%
2000	459,943,450	620,496,157	61,593,730	19,819,353	81,413,083	116,304,404	541,356,533	3,609,393	537,747,140	736,800,561	73.0%
2001	472,504,320	672,909,028	63,581,361	23,498,820	87,080,181	124,400,258	559,584,501	3,937,436	555,647,065	797,309,286	69.7%
2002	494,809,370	702,629,305	66,074,095	28,549,730	94,623,825	135,176,892	589,433,195	3,696,830	585,736,365	837,806,197	69.9%
2003	496,281,000	708,972,857	71,181,641	30,133,670	101,315,311	144,736,159	597,596,311	3,522,073	594,074,238	853,709,016	69.6%
2004	773,087,253	1,104,410,361	74,895,444	32,199,575	107,095,019	152,992,884	880,182,272	5,186,612	874,995,660	1,257,403,245	69.6%
2005	785,731,940	1,122,474,200	78,529,205	33,853,075	112,382,280	218,561,263	898,114,220	5,844,410	892,269,810	1,341,035,463	66.5%
2006	805,327,380	1,337,753,123	80,038,570	35,057,720	115,096,290	164,423,271	920,423,670	6,232,636	914,191,034	1,502,176,394	60.9%

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

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

TABLE 8

## TOWN OF MANSFIELD, CONNECTICUT

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

TAXPAYER	NATURE OF BUSINESS	GRAND LIST YEAR					
		2006			1997		
		ASSESSED VALUE	RANK	% OF TAXABLE GRAND LIST (1)	ASSESSED VALUE	RANK	% OF TAXABLE GRAND LIST (1)
Connecticut Light & Power Co.	Public Utility	\$ 10,191,939	1	1.11%	\$ 5,182,437	2	1.05%
Mansfield-Eastbrook Dev Corp LLC	Eastbrook Mall	7,019,733	2	0.77%	10,052,640	1	2.03%
ING Students No 8, LLC	Apartments	6,625,762	3	0.72%			
Celeron Square Associates	Apartments	6,647,340	4	0.73%	4,677,330	4	0.94%
New Samaritan Corp	Nursing Home	5,578,516	5	0.61%	4,437,620	5	0.90%
Colonial BT, LLC	Apartments	5,141,430	6	0.56%	4,733,610	3	0.95%
Glen Ridge Cooperative	Housing Co-Op	5,930,460	7	0.65%	2,163,490	10	0.44%
Storrs Polo Run LTD Partnership	Apartments	4,122,370	8	0.45%			
Orchard Acres Property LLC	Apartments						
Hayes-Kaufman Mansfield Assoc.	Shopping Plaza	3,713,920	9	0.41%	3,315,510	7	0.67%
Jensen's Inc.	Mobile Home Park	2,897,834	10	0.32%			
Sanderson, Owen Mark	Apartments/Commercial				3,878,050	6	0.78%
Orchard Acres Assoc.	Renwood Condominiums				2,585,660	8	0.52%
Mansfield Retirement Community	Elderly Housing				2,235,240	9	0.45%
TOTAL		<u>\$ 57,869,304</u>		<u>6.33%</u>	<u>\$ 43,261,587</u>		<u>8.73%</u>

Source: Town Assessor Department.

(1) Based on a Net Taxable Grand List for October 1, 2005 and October 1, 1996 of \$892,269,810 and \$489,232,228, respectively.

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

<b>YEAR ENDED JUNE 30</b>	<b>GENERAL OBLIGATION BONDS</b>	<b>PERCENTAGE OF ACTUAL TAXABLE VALUE OF PROPERTY</b>	<b>PERCENTAGE OF PERSONAL INCOME</b>	<b>PER CAPITA</b>
1999	\$ 8,346,376	1.20%	N/A	\$ 417
2000	7,410,688	1.04%	N/A	358
2001	8,805,000	1.21%	N/A	419
2002	7,715,000	1.05%	N/A	351
2003	6,540,000	0.82%	0.53%	276
2004	5,780,000	0.69%	0.63%	231
2005	4,800,000	0.56%	0.84%	190
2006	3,970,000	0.32%	N/A	154
2007	3,165,000	0.24%	N/A	123
2008	2,505,000	0.17%	N/A	97

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

N/A- Information is not available.

**TABLE 10**

**TOWN OF MANSFIELD, CONNECTICUT**

COMPUTATION OF DIRECT AND OVERLAPPING INDEBTEDNESS  
JUNE 30, 2008  
(UNAUDITED)

GOVERNMENTAL UNIT	DEBT OUTSTANDING	PERCENTAGE APPLICABLE TO MANSFIELD	MANSFIELD SHARE OF DEBT
Town of Mansfield	\$ 2,505,000	100.00%	\$ 2,505,000
Regional School District No. 19	5,411,924 *	56.72%	<u>3,069,643</u>
Total direct and overlapping indebtedness			5,574,643
Less: School building grants			<u>(99,288)</u>
Net Direct and Overlapping Indebtedness			<u>\$ 5,475,355</u>

\* Debt is net of school grants receivable of \$12,543,076.

TOWN OF MANSFIELD, CONNECTICUT

SCHEDULE OF DEBT LIMITATION  
JUNE 30, 2008  
(UNAUDITED)

TOTAL TAX COLLECTIONS (including interest and lien fees) for the year ended June 30, 2008.....	\$ 21,779,270
REIMBURSEMENT FOR REVENUE LOSS: Tax relief for elderly freeze.....	<u>2,000</u>
BASE FOR DEBT LIMITATION COMPUTATION.....	<u>\$ 21,781,270</u>

	GENERAL PURPOSE	SCHOOLS	SEWERS	URBAN RENEWAL	PENSION DEFICIT
DEBT LIMITATION:					
2 1/4 times base.....	\$ 49,007,858	\$ 98,015,715	\$	\$	\$
4 1/2 times base.....		98,015,715			
3 3/4 times base.....			81,679,763		
3 1/4 times base.....				70,789,128	
3 times base.....					65,343,810
TOTAL DEBT LIMITATION.....	<u>49,007,858</u>	<u>98,015,715</u>	<u>81,679,763</u>	<u>70,789,128</u>	<u>65,343,810</u>
INDEBTEDNESS:					
Bonds payable.....	1,850,000	655,000			
Town portion of Regional School District No. 19 bonds payable - net.....		3,069,643			
School building grants.....		(99,288)			
NET INDEBTEDNESS (1).....	<u>1,850,000</u>	<u>3,625,355</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEBT LIMITATION IN EXCESS OF INDEBTEDNESS.....	<u>\$ 47,157,858</u>	<u>\$ 94,390,360</u>	<u>\$ 81,679,763</u>	<u>\$ 70,789,128</u>	<u>\$ 65,343,810</u>

(1) The total of the above net indebtedness amounts to: \$ 5,475,355

In no event shall total indebtedness exceed seven times the base for debt limitation computation: \$ 152,468,890

**TOWN OF MANSFIELD**  
**ESTIMATED SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY**  
**ALL ISSUES INCLUDING ESTIMATED MMS HEATING UPGRADE**

Fiscal Year	Schools		General Purpose		Lease Purchase		Net Debt	Gross Debt	Reimb	Net Debt
	Principal	Interest	Principal	Interest	Principal	Interest				
2010	90,000	39,013	365,000	68,540	160,924	31,097	754,574	754,574	65,000	689,574
2011	125,000	62,163	370,000	53,851	167,213	24,808	803,035	803,035	-	803,035
2012	125,000	57,613	375,000	37,293	173,747	18,273	786,926	786,926	-	786,926
2013	120,000	52,850	380,000	20,300	180,537	11,483	765,170	765,170	-	765,170
2014	120,000	48,130	65,000	2,340	109,459	4,427	349,356	349,356	-	349,356
2015	50,000	43,250					93,250	93,250	-	93,250
2016	55,000	40,750					95,750	95,750	-	95,750
2017	55,000	38,000					93,000	93,000	-	93,000
2018	55,000	35,250					90,250	90,250	-	90,250
2019	55,000	32,500					87,500	87,500	-	87,500
2020	55,000	29,750					84,750	84,750	-	84,750
2021	60,000	27,000					87,000	87,000	-	87,000
2022	60,000	24,000					84,000	84,000	-	84,000
2023	60,000	21,000					81,000	81,000	-	81,000
2024	60,000	18,000					78,000	78,000	-	78,000
2025	60,000	15,000					75,000	75,000	-	75,000
2026	60,000	12,000					72,000	72,000	-	72,000
2027	60,000	9,000					69,000	69,000	-	69,000
2028	60,000	6,000					66,000	66,000	-	66,000
2029	60,000	3,000					63,000	63,000	-	63,000
<b>Total</b>	<b>1,445,000</b>	<b>614,269</b>	<b>1,555,000</b>	<b>182,324</b>	<b>791,880</b>	<b>90,088</b>	<b>4,678,561</b>	<b>4,678,561</b>	<b>65,000</b>	<b>4,613,561</b>

\*Does not include authorized, but unissued \$1,000,000 Open Space Bonds  
Reimbursement = funds not borrowed on the 0809 CIP lease purchase for fire ET507

**TABLE 12****TOWN OF MANSFIELD, CONNECTICUT****LEGAL DEBT MARGIN INFORMATION  
LAST TEN YEARS**

<b>YEAR ENDED JUNE 30</b>	<b>DEBT LIMIT</b>	<b>NET DEBT APPLICABLE TO LIMIT</b>	<b>LEGAL DEBT MARGIN</b>	<b>TOTAL NET DEBT APPLICABLE</b>
1999	\$ 178,544,300	\$ 12,922,603	\$ 165,621,697	7%
2000	576,439,313	11,877,517	564,561,796	2%
2001	227,317,399	11,168,534	216,148,865	5%
2002	241,266,097	10,287,911	230,978,186	4%
2003	259,529,509	9,347,631	250,181,878	4%
2004	292,271,303	8,689,284	283,582,019	3%
2005	307,915,285	7,511,401	300,403,884	2%
2006	322,399,327	6,808,645	315,590,682	2%
2007	341,560,809	6,143,040	335,417,769	2%
2008	364,836,274	5,475,355	359,360,919	2%

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

	CNR Fund Contribution to Capital (incl. Mgmt. Services)	General Fund Contribution to Capital	General Fund Contribution to CNR	CNR and General Fund Contribution to Debt Service	Total	Current Year Levy	Percent of * Current Levy
<u>Actual:</u>							
1990/91	316,689	28,745		809,500	1,154,934	10,267,045	11.2
1991/92	114,575			790,000	904,575	10,830,960	8.4
1992/93	187,000		222,500	765,085	1,174,585	10,928,790	10.7
1993/94	688,976	134,070 *	200,000	721,890	1,744,936	10,915,320	16.0
1994/95	1,316,478	137,000	115,000	729,650	2,298,128	11,394,820	20.2
1995/96	1,835,402	60,500	81,500	605,090	2,582,492	11,732,830	22.0
1996/97	1,689,170	15,000		605,090	2,309,260	11,984,320	19.3
1997/98	1,369,058			684,500	2,053,558	12,265,370	16.7
1998/99	3,591,529			760,000	4,351,529	12,622,419	34.5
1999/00	3,449,200			675,000	4,124,200	12,910,418	31.9
2000/01	2,772,660			1,297,000	4,069,660	13,158,960	30.9
2001/02	3,361,682			855,000	4,216,682	13,916,430	30.3
2002/03	1,694,916			650,000	2,344,916	15,066,233	15.6
2003/04	830,034			635,000	1,465,034	16,940,806	8.6
2004/05	962,137			695,000	1,657,137	17,843,985	9.3
2005/06	1,271,109			650,000	1,921,109	18,746,740	10.2
2006/07	1,258,534		100,000	615,000	1,973,534	19,889,070	9.9
2007/08	458,300		644,000	600,000	1,702,300	21,253,018	8.0
<u>Estimated:</u>							
2008/09	310,026		25,000	565,000	900,026	22,888,695	3.9
2009/10	395,000		50,000	700,000	1,145,000	23,364,477	4.9
2010/11	335,000			810,000	1,145,000	24,563,615	4.7
2011/12	450,000			785,000	1,235,000	25,422,865	4.9
2012/13	450,000			765,000	1,215,000	26,648,017	4.6
2013/14	450,000			350,000	800,000	28,293,750	2.8

\* Includes \$4,000 funding for computer upgrade  
(Unfunded prior year capital project)

TOWN OF MANSFIELD, CONNECTICUT

Town Personnel by Department  
Equivalent Proposed Full Time Positions

Department	Budget 2009/10			Total employees	
	General Fund	Other Funds	Total Employees	Actual 2008/09	Actual 2007/08
General Government:					
Capital Projects Coordinator					1.00
Town Manager	2.00		2.00	2.00	2.00
Human Resources	1.04	0.50	1.54	1.54	1.00
Registrars	0.68		0.68	0.72	0.64
Town Clerk	3.00		3.00	3.00	3.00
Finance	5.60	2.40	8.00	8.00	8.50
Revenue Collection	1.50	0.50	2.00	2.50	2.50
Assessor	3.00		3.00	3.00	3.00
Management Services Fund		4.00	4.00	4.00	3.00
Facilities Management	5.65	1.60	7.25	7.25	6.25
<b>Total General Government</b>	<b>22.47</b>	<b>9.00</b>	<b>31.47</b>	<b>32.01</b>	<b>30.89</b>
Public Safety:					
Police	10.08		10.08	10.08	11.38
Canine Control	1.81		1.81	1.81	1.81
Fire Marshal/Emerg. Man. Dir.	1.09	0.25	1.34	1.53	1.34
Fire & Emergency Serv Admin	0.70		0.70	0.76	0.40
Fire & Emergency Services	17.00		17.00	17.00	17.00
<b>Total Public Safety</b>	<b>30.68</b>	<b>0.25</b>	<b>30.93</b>	<b>31.18</b>	<b>31.93</b>
Public Works:					
Administration	1.34	0.33	1.67	1.67	2.25
Supervision/Operations	1.00		1.00	1.00	1.00
Road Services	10.00		10.00	11.00	12.00
Grounds Maintenance	5.00		5.00	5.00	5.00
Equipment Maintenance	3.00		3.00	3.00	3.00
Waste Disposal		3.50	3.50	3.50	4.00
Engineering	2.50	1.00	3.50	3.50	4.00
<b>Total Public Works</b>	<b>22.84</b>	<b>4.83</b>	<b>27.67</b>	<b>28.67</b>	<b>31.25</b>
Community Development:					
Building Inspection	1.60		1.60	1.60	1.80
Housing Inspection	2.08		2.08	2.17	2.52
Planning/Zoning	3.33		3.33	3.33	3.50
<b>Total Comm. Development</b>	<b>7.01</b>		<b>7.01</b>	<b>7.10</b>	<b>7.82</b>
Human Services:					
Human Services	3.00		3.00	3.00	3.00
Youth Services	2.00	0.66	2.66	2.66	2.66
Senior Services	3.63	0.14	3.77	4.19	4.24
<b>Total Human Services</b>	<b>8.63</b>	<b>0.80</b>	<b>9.43</b>	<b>9.85</b>	<b>9.90</b>
Community Services:					
Library	10.05	0.50	10.55	10.84	11.19
Parks and Recreation		30.09	30.09	30.00	31.19
<b>Total Community Services</b>	<b>10.05</b>	<b>30.59</b>	<b>40.64</b>	<b>40.84</b>	<b>42.38</b>
<b>Total Town Personnel</b>	<b>101.68</b>	<b>45.47</b>	<b>147.15</b>	<b>149.65</b>	<b>154.17</b>

TOWN OF MANSFIELD, CONNECTICUT

Town Personnel by Department  
Equivalent Proposed Full Time Positions

<u>Department</u>	<u>Budget 2009/10</u>			<u>Total employees</u>	
	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Employees</u>	<u>Actual 2008/09</u>	<u>Actual 2007/08</u>
Schools:					
Classroom Instruction	126.60		126.60	128.60	132.11
Administrators	7.00		7.00	7.00	8.00
Library - Certified	1.00		1.00	1.00	1.00
Guidance - Certified	2.00		2.00	2.00	2.00
Classroom Aides	73.50		73.50	79.50	77.51
Secretaries/Singletons	16.70		16.70	16.70	15.50
Maintenance	17.10	5.75	22.85	17.10	17.50
Nurses	4.00		4.00	4.00	4.00
Library and Media	6.00		6.00	6.00	6.00
Finance and IT	2.90		2.90	2.90	2.80
<b>Total All Schools</b>	<b>256.80</b>	<b>5.75</b>	<b>262.55</b>	<b>264.80</b>	<b>266.42</b>
<b>Total Paid Personnel</b>	<b>358.48</b>	<b>51.22</b>	<b>409.70</b>	<b>414.45</b>	<b>420.59</b>
Boards and Commissions:					
Town Council			9.00	9.00	9.00
Board of Education			9.00	9.00	9.00
Planning and Zoning			11.00	11.00	11.00
Board of Assessment Appeals			3.00	3.00	3.00
Zoning Board of Appeals			8.00	8.00	8.00
Constables				7.00	7.00
Advisory Committee for Persons with Disabilities			10.00	10.00	10.00
Agricultural Committee			8.00	8.00	8.00
Commission on Aging			9.00	9.00	9.00
Arts Advisory Committee			7.00	7.00	7.00
Beautification Committee			9.00	9.00	9.00
CATV Advisory Committee			3.00	3.00	3.00
Cemetery Committee			7.00	7.00	7.00
Charter Revision					11.00
Communication Advisory Committee			7.00	7.00	
Community Quality of Life Committee			11.00	11.00	
Eastern Highlands Health District			3.00	3.00	3.00
Emergency Management Advisory Council			14.00	14.00	14.00
Board of Ethics			7.00	7.00	7.00
Building Board of Appeals			5.00	5.00	5.00
Conservation Commission			9.00	9.00	7.00
Design Review Panel			5.00	5.00	5.00
Fire and Emergency Services			7.00	7.00	7.00
Four Corners Sewer Study Advisory Committee			9.00	9.00	
Historic District Commission			8.00	8.00	8.00
Housing Authority			5.00	5.00	5.00
Housing Code Board of Appeals			5.00	5.00	5.00
Library Advisory Board			9.00	9.00	9.00
Mansfield Advocates for Children			14.00	14.00	14.00
Memorial Day Committee			5.00	5.00	5.00
Open Space Preservation Committee			10.00	10.00	10.00
Parks Advisory Committee			9.00	9.00	9.00
Personnel Appeals			3.00	3.00	3.00
Public Safety Committee			11.00	11.00	11.00
Recreation Advisory Committee			9.00	9.00	9.00
Social Services Advisory Committee			5.00	5.00	5.00
Solid Waste Management			7.00	7.00	7.00
Sustainability Committee			10.00	10.00	
Transportation Committee			9.00	9.00	9.00
University-Town Relations Committee			12.00	12.00	12.00
Youth Services Advisory Committee			12.00	12.00	13.00
			<b>313.00</b>	<b>320.00</b>	<b>293.00</b>

TOWN OF MANSFIELD, CONNECTICUT

MISCELLANEOUS STATISTICS  
JUNE 30, 2008  
(UNAUDITED)

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Incorporated:	1702		
Form of Government:	Council/Manager, Town Meeting		
Area:	45.1 square miles	Education:	
Miles of streets	106	Number of schools	4
		Number of certified staff (equivalent full-time)	141.1
Building permits (residential):		Student enrollment:	
Permits issued	818	Elementary	1,278
Estimated costs	\$16,377,307	High school	634
Number of stations	3	Election:	
Number of firemen:		Registered voters	9,529
Volunteers	69		
Equivalent full-time	20.3		
Police protection:		Population:	
Number of stations	1	1960 (census)	14,638
Number of employees (equiv. full-time)	10.4	1970 (census)	19,994
		1980 (census)	20,634
Parks and Recreation:		1990 (census)	21,103
Number of park facilities & open space preserves	15	1999-00 (census)	20,720
Acres of land	2,176.21	2000-01 (census)	21,693
Programs	2,054	2001-02 (estimate)	22,000
Participants	16,755	2002-03 (estimate)	23,700
		2003-04 (estimate)	25,000
		2005-06 (estimate)	25,200
		2006-07 (estimate)	25,800
		2007-08 (estimate)	25,700
		2008-09 (estimate)	25,800
Miles of sewers	4	Number of paid employees: (including schools)	
Pump stations	1	Equivalent full-	421.2

**BUDGET REVIEW CALENDAR  
FOR BUDGET YEAR 2009-10**

<u>DATE</u>	<u>TIME</u>	<u>SUBJECT AND LOCATION</u>
Mar. 23 Mon	7:30 PM	Budget Presented to Town Council - Regular Meeting with brief introduction & review of process Council Chambers - Audrey P. Beck Municipal Building
Mar. 26 Thu	7:00 PM	Council Budget Workshop - Major cost drivers, policy changes & initiatives, discussion questions Council Chambers - Audrey P. Beck Municipal Building
Mar. 30 Mon	6:30 PM	Council Budget Workshop - Additional Q & A Session and Board of Education review Council Chambers - Audrey P. Beck Municipal Building
Apr. 2 Thu	7:00 PM	Public Information Session on Mgr's budget Council Chambers - Audrey P. Beck Municipal Building
Apr. 6 Mon	6:30 PM	Council Budget Workshop - Question & Answer Session Buchanan Auditorium - Mansfield Public Library
Apr. 13 Mon	7:30 PM	Public Hearing on Budget Council Chambers - Audrey P. Beck Municipal Building
Apr. 16 Thu	7:00 PM	Council Budget Workshop - Capital & CNR discussion Buchanan Auditorium - Mansfield Public Library
Apr. 20- 24		School Break
Apr. 20 Mon	7:30 PM	Adoption of Budget and Recommended Appropriations Buchanan Auditorium - Mansfield Public Library
Apr. 21 Tue	7:30 PM	Adoption of Budget and Recommended Appropriations (if necessary) Buchanan Auditorium - Mansfield Public Library
Apr. 23 Thu	7:00 PM	Public Information Session #2 Buchanan Auditorium - Mansfield Public Library
May 12 Tue	7:00 PM	Annual Town Meeting Mansfield Middle School Auditorium

## GLOSSARY OF BUDGET TERMS

ACCOUNTING SYSTEM – The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

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

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

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

APPROPRIATION RESOLUTION – The resolution by which appropriations are enacted into law by the legislative body. This gives legal authority to spend.

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

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

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

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

CAPITAL ASSETS – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL EXPENDITURES – Expenditures which result in the acquisition of, or addition or improvements to, Town facilities.

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

CNR FUND – A reserve fund for future capital projects and other nonrecurring expenditures.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MILL RATE – The rate applied to assessed valuation to determine property taxes. The mill rate for the proposed fiscal year 2006/2007 budget is 23.49 mills. This means that \$23.49 in property taxes must be paid for every \$1,000 of assessed value of property.

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

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

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

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

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

PROPERTY TAX – A locally levied tax based on the market value of property assessed at 70% during a given year by the local municipality. The revenues from property taxes represent the largest funding source for Mansfield municipal expenditures. By state law, all municipalities must revalue the market value of property every four years. Mansfield's next revaluation is October 1, 2001.

PROPERTY TAX EXEMPTION – A statutory provision that excuses certain types of property uses (e.g., religious, industrial uses) or property owners (e.g., veterans & elderly) from property tax, either partially or completely.

PROPERTY TAX LEVY – The net amount to be raised by general property taxes (e.g., less reserves for uncollected and tax credits for the elderly).

PROPERTY TAX WARRANT – The total estimated dollars to be raised by property taxes for the year including reserves for uncollected taxes and tax credits for the elderly.

RESERVE – An account which records a portion of fund balance which is legally segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

REVENUE – This term designates additions to assets which do not increase any liability, do not represent the recovery of an expenditure, and do not represent contributions of fund capital.

SOURCE – A budgeting code used to describe the origin of Town revenues. In other words, where the money comes from (e.g., rent, interest income).

SPECIAL REVENUE FUND – Used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. The Recreation Fund for example was created specifically to account for revenues and expenditures generated by recreation programs.

SUBSIDY – An appropriation of funds from a government to aid in establishing or maintaining a service deemed advantageous to the public.

TAXABLE GRAND LIST – The total assessed value of all taxable real and personal property. In Mansfield the assessed value of real property is 70 percent of market value as set by revaluation every four years.

TOWN AID ROAD FUND – An annual formal grant from the State to be used for local road, bridge and sewer reconstruction. The amount of the grant is based on population, road miles and other demographic factors.

TRUST FUND – A Fund separate from the General Fund used to account for assets held by the Town in a trustee capacity, e.g., the Cemetery Fund and the Pension Fund.

UNDESIGNATED FUND BALANCE – That portion of Fund Balance which is reserved and not designated for subsequent year's budget.

## DESCRIPTION OF FUNDS

### 1. Fund Categories

#### a. Governmental Funds – Budgetary and Accounting Basis

The budgeting and accounting policies of the Town of Mansfield conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

Those funds included in this category are:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is legally adopted by resolution at the annual Town Meeting.

#### SPECIAL REVENUE FUNDS

Capital Nonrecurring Fund - This fund was established pursuant to Connecticut State Law as a reserve fund for future capital projects and other nonrecurring expenditures. This fund is legally adopted by resolution at the annual Town Meeting.

Recreation Program Fund - This fund was established to record the activity of various recreation programs sponsored by the Town.

Other Operating Funds - Miscellaneous programs of the Town are account for in this fund.

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

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

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

This fund is legally adopted on a project length basis by resolution at the annual Town Meeting. Any such project shall be deemed to have been abandoned if three years shall elapse without any expenditure or encumbrance of the appropriation.

b. Proprietary Funds – Budgetary and Accounting Basis

The Town's Proprietary Funds apply all GASB pronouncements, as well as the following pronouncements issued before November 30, 1989, unless they contradict GASB pronouncements: Statements and Interpretations of the Financial Accounting Standards Board, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedures.

The funds included in this category are:

ENTERPRISE FUNDS – Enterprise Funds are used to account for operations that (a) are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

UConn Sewer Operating Fund – To account for water and sewer services provided by the University of Connecticut to certain residents of the Town. All activities necessary to provide services are accounted for in this fund.

Willimantic Sewer Operating Fund – To account for sewer services provided by the Willimantic Water Company to certain residents of the town. All activities necessary to provide such services are accounted for in this fund.

Solid Waste Disposal Fund – To account for solid waste management for the Town. All the activities necessary to provide such services are accounted for in this fund. It is the intention of management that disposal fees will pay the cost of the tipping fees at the various disposal sites in use.

INTERNAL SERVICE FUNDS – Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit and to account for risk financing activities as allowed by GASB Statement No. 10.

Health Insurance Fund – To account for the provision of Health Insurance for the Town. All activities necessary to provide such coverage are accounted for in this fund.

Workers' Compensation Insurance Fund – To account for the provision of Workers' Compensation Insurance for the Town. All activities necessary to provide such coverage are accounted for in this fund.

Management Services Fund – To account for the provision of certain land, buildings, equipment and related supplies which benefit Town departments and schools.

c. Fiduciary Funds – Budgetary and Accounting Basis

Those funds included in this category are:

Trust and Agency Funds – Trust and Agency Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Nonexpendable Trust, Pension Trust and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for in a manner similar to private business enterprises. Agency Funds are accounted for in essentially the same manner as Governmental Funds.

NONEXPENDABLE TRUST FUNDS

Those funds included in this category are:

Cemetery Fund – This fund is used to account for revenues and expenses dealing with the operation of all the active and inactive cemeteries in Town.

2. Component Units/Jointly Governed Organizations

a. Mansfield Discovery Depot, Inc.

This component unit records the operations of a day care center, which is funded by a grant received from the State of Connecticut Department of Social Services, parent fees and other local revenues. The budgeting and accounting policies of the day care agency conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

b. Eastern Highlands Health District

The Town of Mansfield and three other local municipalities each appoint a member to the governing board of Eastern Highlands Health District, which provides health services to member towns. The budgeting and accounting policies of the district conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

TOWN OF MANSFIELD, CONNECTICUT

NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2008

HISTORY AND ORGANIZATION

The Town of Mansfield, Connecticut (Town) was incorporated in 1702, covers an area of approximately 45.1 square miles, and has been the home of the University of Connecticut since 1881.

The Town of Mansfield operates under the provisions of its Charter and the General Statutes of the State of Connecticut. The legislative power of the Town is vested in a Town Council and the Town Meeting. The Town Manager, who is the chief executive officer, superintends the concerns of the Town. The Town Council is responsible for presenting fiscal operating budgets to the Town Meeting for approval. The Board of Education is responsible for the operation of the school system.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support; likewise, the *primary government* is reported separately from the legally separate *component unit* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the fund financial statements.

Discretely Presented Component Unit

The Mansfield Discovery Depot, Inc. is included in the Town's Comprehensive Annual Financial Report as a discretely presented component unit since the Depot is financially accountable to the Town due to the Town Council's approval authority over budget increases in excess of \$10,000. The organization is reported in a separate column to emphasize that it is legally separate from the Town. The Depot appoints its own board, of which two of the members are also members of the Town Council. Mansfield Discovery Depot, Inc. accounts for federal and state funds, local contributions and participants' fees for the operation of a child day care center.

The Town of Mansfield is the designated Local Agency pursuant to a Master Contract with the State of Connecticut, dated May 17, 1974, between the Town and the State of Connecticut. Under the terms of the Master Contract, the Town has entered into a Delegate Agency Contract with Mansfield Discovery Depot, Inc. to carry out the program. The facilities in which Mansfield Discovery Depot, Inc. operates are owned by the Town, and the operations of the child day care center benefit primarily Town residents.

Mansfield Discovery Depot, Inc. does not issue separate audited financial statements.

TOWN OF MANSFIELD, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary funds and fiduciary fund financial statements. Agency funds do not have a measurement focus but are accounted for using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, expenditure-type reimbursement grants, certain intergovernmental revenues, transfers, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Mansfield Discretionary Fund* accounts for the activity of the prior community development block grants.

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

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

The Town reports the following major proprietary fund:

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

Additionally, the Town reports the following fund types:

The *Internal Service Funds* account for risk financing activities for insurance benefits as allowed by GASB Statement No. 10 and for management services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis.

The *Postemployment Healthcare Trust Fund* accounts for the accumulation of resources to pay retiree medical benefits.

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

TOWN OF MANSFIELD, CONNECTICUT  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and enterprise fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The Town also has the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Town has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are other charges between the Town's sewer operations and various other functions of the Town. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the sewer operating enterprise fund, of the solid waste disposal enterprise fund, and of the Town's internal service funds are charges to customers for sales and services. The sewer operating fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

Component Unit - The Mansfield Discovery Depot, Inc. is accounted for using the accrual basis of accounting and the economic resources measurement focus. Revenues are recorded when earned and expenses are recognized when a liability is incurred.

**C. Assets, Liabilities, and Net Assets or Equity**

**I. Deposits and Investments**

Deposits - The Town's and the component unit's cash and cash equivalents consist of cash on hand, demand deposits, money market accounts and short-term investments with original maturities of three months or less from the date of acquisition.

Investments - Both the Town and the component unit's eligible investments are governed by State of Connecticut Statutes which, in general, allow the Town to invest in obligations of the United States of America or United States government sponsored corporations, in shares or other interests in any custodial arrangement, pool, or no-load, open-end management type investment company or investment trust (as defined), in obligations of any State or political subdivision rated within the top two rating categories of any nationally recognized rating service, or in obligations of the State of Connecticut or political subdivision rated within the top three rating categories of any nationally recognized rating service. For the capital and nonrecurring fund, not more than 31% can be invested in equity securities. Investment income is recorded in the fund in which it was earned.

TOWN OF MANSFIELD, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****C. Assets, Liabilities, and Net Assets or Equity (Continued)****1. Deposits and Investments (Continued)**

Investments for the Town and the component unit are reported at fair value. State Treasurers Investment Fund is an investment pool managed by the State of Connecticut Office of the State Treasurer. Investments must be made in instruments authorized by Connecticut General Statutes 3-27c - 3-27e. Investment guidelines are adopted by the State Treasurer. The fair value of the position in the pool is the same as the value of the pool shares. The balance of the pooled fixed income investments were invested in a 2a-7 like pool which operates under state statutes. The fair value of the position in the pool is the same as the value of the pool shares.

**2. Receivables and Payables****a. Interfunds**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

**b. Property Taxes and Other Receivables**

In the government-wide financial statements, all property tax, sewer use, sewer assessment, and loan receivables are shown net of an allowance for uncollectibles. Allowance percentages range from 2 to 12 percent of outstanding receivable balances at June 30, 2008, and are calculated based upon prior collections.

In the fund financial statements, property tax revenues are recognized when levied to the extent that they become available. Available means collected within the current fiscal year or within 60 days after the end of the fiscal year. Property taxes not expected to be collected during the available period are recorded as deferred revenue.

Property taxes become an enforceable lien on October 1. Aggrieved parties may appeal to the Board of Tax Review, which must hear their petition during the month of February, following the lien date. The Board of Tax Review must render a final opinion no later than March 15. Property taxes are levied on July 1 and are due and payable in two installments; July 1 for the first half and January 1 for the second half. Property taxes receivable, net of an allowance for uncollectibles, are recorded as of the levy date. All bills under \$50 are due in full July 1. Motor vehicle taxes are due in one installment, July 1, and supplemental motor vehicle taxes are due in full January 1. Certificates of continuing lien are filed against delinquent real estate taxes within the first year after the first installment of the tax. Real property valuations are established by the Assessor's office and reflect 70 percent of 2004 fair market values. Motor vehicle valuations reflect 70 percent of current retail value on the assessment date.

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

TOWN OF MANSFIELD, CONNECTICUT  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Assets, Liabilities, and Net Assets or Equity (Continued)**

**3. Restricted Assets**

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

**4. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities' columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 for equipment, \$20,000 for improvements and \$100,000 for infrastructure, and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, equipment and infrastructure of the Town are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	15-75
Improvements other than buildings	15-35
Equipment	5-50
Roads	80-100
Bridges	75
Pump station	15
Sewer lines	50
Rolling stock - vehicles	8-25

**5. Compensated Absences**

A limited amount of vacation earned may be accumulated by employees until termination of their employment, at which time they are paid for accumulated vacation. Unused sick leave may be accumulated for certain employees up to 180 days, until termination, retirement or death, at which time payments will be made. Certain employees of the Board of Education may elect to retire early, in which case annual compensation will be one-fifth of the employee's salary at the time of retirement payable for a maximum of five consecutive years.

TOWN OF MANSFIELD, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Assets, Liabilities, and Net Assets or Equity (Continued)**

**6. Long-Term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**7. Fund Equity and Net Assets**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

In the government-wide financial statements, net assets are classified into the following categories:

Invested in Capital Assets, Net of Related Debt

This category presents the net assets that reflect capital assets net of only the debt applicable to the acquisition or construction of these assets. Debt issued for non-capital purposes is excluded.

Restricted Net Assets

This category presents the net assets restricted by external parties (creditors, grantors, contributors or laws and regulations).

Unrestricted Net Assets

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

**8. Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities including disclosures of contingent assets and liabilities and reported revenues, expenses and expenditures during the fiscal year.

**9. Reclassifications**

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

TOWN OF MANSFIELD, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

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**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgets and Budgetary Accounting**

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

- The Town legally adopts an annual budget for the General Fund and Capital Nonrecurring Special Revenue Fund. Formal budgetary integration is employed by the Town Council as a management control device during the year for the General Fund.

The Capital Projects Fund employs a project length budget, which is approved by the Annual Town Meeting.

- Prior to March 1, each department head, office, agency, board or commission of the Town, supported wholly or in part from Town funds, shall submit budget requests in the form requested by the Town Manager so as to indicate the programs, activities, and work accomplished in the current fiscal year and to be accomplished during the ensuing year. These shall be accompanied by detailed estimates of expenditures to be made and of revenues other than taxes to be collected during the ensuing fiscal year, along with such other information as may be requested by the Council or the Manager.
- Prior to April 1, the Town Manager shall present to the Council a budget consisting of:
  1. A budget message outlining the financial situation of the Town government and describing the important features of the budget plan;
  2. The budget of the Board of Education as submitted to the Manager, along with whatever analysis or comments the Manager wishes to provide;
  3. Statements of the Manager's proposed operating program and expenditures for the Town functions and Town-supported functions, other than those of the Board of Education, along with comparisons of amounts expended in the last completed fiscal year and estimated amounts to be expended in the current fiscal year;
  4. Information on amounts of revenue other than property taxes collected, by source, in the last completed fiscal year, estimates for the current and for the ensuing year, along with information and estimates regarding property tax revenues for the same periods;
  5. Statements of the condition and estimated condition of the Town's funds and of the debt service obligations of the Town, proposed capital improvements to be undertaken during the ensuing fiscal year or later years, and the proposed methods of financing them; and
  6. Such other information as will assist the Council and the Town Meeting in deciding on an annual appropriation and a capital improvements program.
- The Council shall hold at least one public hearing on the budget during the month of April and shall adopt a proposed budget, including a recommended appropriation act, by May 1, which shall be published in a newspaper in general circulation in the Town at least five days prior to the annual Town Meeting for budgeting consideration.

TOWN OF MANSFIELD, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

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**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)**

**A. Budgets and Budgetary Accounting (Continued)**

- An annual Town Meeting for budget consideration shall be held on the second Tuesday in May. This meeting shall consider the budget presented to it by the Council and may approve or lower any item, but may not raise the amount of such item. If the annual Town Meeting fails to adopt a budget, the budget will be returned to the Council for its consideration. The Council shall return the same or a revised budget to a Town Meeting called by the Council for a date no later than ten days after the annual meeting, at which the Town Meeting may approve or lower any item. Should the Town Meeting then fail or refuse to adopt a budget, the budget appropriation last proposed by the Council shall be in full effect.
- The level at which expenditures may not legally exceed appropriations without Council and/or Town Meeting approval is at the department level for the General Fund and at the fund level for the Special Revenue Fund. Management cannot legally amend or make additional appropriations once the budget has been approved. Transfers between departments or new appropriations up to .5 percent of the annual budget may be made by the Council. Transfers between departments or new appropriations in amounts between .5 percent and 1 percent of the annual budget may be approved by consecutive actions of the Council and a Town Meeting, which shall be called by the Council following its action on the new spending proposal.

An appropriation of over 1 percent of the annual budget for an additional expenditure at the department level not provided for in the annual budget may be approved by consecutive favorable actions of the Council and a referendum of the electors of the Town at a special or regular election of the Town, as one or the other may be determined by the Council. There were \$644,000 of additional appropriations made during the year from increased revenue appropriations.

- The Board of Education, which is not a separate legal entity but a function of the Town, is authorized under State law to make any transfers required within their budget at their discretion. Any additional appropriations must have Board of Education, Town Council and, if necessary, Town Meeting approval.
- Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which the purchase order, contract or other commitment is issued and, accordingly, encumbrances outstanding at year end are reported in budgetary reports (Exhibit F) as expenditures in the current year. Generally, all unencumbered appropriations lapse at year end, except those for the Capital Projects Fund. Appropriations for capital projects are continued until completion of applicable projects, even when projects extend more than one fiscal year. Encumbered appropriations in the general fund are not reappropriated in the ensuing year's budget, but are carried forward.

TOWN OF MANSFIELD, CONNECTICUT  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)**

**B. Budget - GAAP Reconciliation**

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

	GENERAL FUND		
	REVENUES	EXPENDITURES	FUND BALANCE
Balance - Budgetary Basis, Exhibit F - June 30, 2008 .....	\$ 41,362,764	\$ 39,931,766	\$ 1,830,202
Encumbrances outstanding at June 30, 2007, liquidated during the year ended June 30, 2008 .....		126,765	
Encumbrances outstanding at June 30, 2008, charged to budgetary expenditures during the year ended June 30, 2008 .....		( 157,377)	157,377
Teachers' Retirement System on-behalf payment .....	5,262,273	5,262,273	
Balance - GAAP Basis Exhibit D - June 30, 2008 .....	\$ 46,625,037	\$ 45,163,427	\$ 1,987,579

**C. Donor Restricted Endowments**

The Town has received certain endowments for the maintenance and improvement of cemeteries and local schools. The amounts are reflected in net assets as restricted for other purposes. Investment income (including depreciation of \$83,168) is approved for expenditure by the individual Boards responsible for each fund.

**D. Capital Projects Authorizations**

The following is a summary of certain projects authorizations at June 30, 2008:

	AUTHORIZATION	CUMULATIVE EXPENDITURES	BALANCE JUNE 30, 2008
Capital projects .....	\$ 29,496,286	\$ 22,117,883	\$ 7,378,403

**E. Deficit Fund Balances**

The following individual funds had a deficit fund balance at June 30, 2008:

Capital nonrecurring fund .....	\$ 35,909
Recreation program fund .....	13,848
Debt service fund .....	20,230

The deficits should be reduced in future years as additional transfers are received from the general fund for the capital nonrecurring and debt service funds and future charges for services for the recreation program fund.

TOWN OF MANSFIELD, CONNECTICUT  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

**III. DETAILED NOTES**

**A. Cash and Investments**

1. Deposits - Custodial Credit Risk - Custodial credit risk is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. As of June 30, 2008, \$242,519 of the Town's bank balance of \$396,762 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized.....	\$ 208,267
Uninsured and collateral held by the pledging bank's Trust department, not in the Town's name.....	<u>34,252</u>
Total amount subject to custodial credit risk.....	<u>\$ 242,519</u>

2. Investments - At June 30, 2008, the Town's investments (including the component unit) consisted of the following:

TYPE OF INVESTMENT	FAIR VALUE	INVESTMENT MATURITIES (in years)			
		N/A	LESS THAN 1	1-5	5-10
Mutual funds:					
Equity mutual funds.....	\$ 228,374	\$ 228,374	\$	\$	\$
Government bond mutual funds..	480,877				480,877
Corporate bond mutual funds.....	69,137				69,137
Money market mutual funds.....	76,348		76,348		
Pooled fixed income.....	<u>6,611,597</u>		<u>6,611,597</u>		
TOTAL.....	<u>\$ 7,466,333</u>	<u>\$ 228,374</u>	<u>\$ 6,687,945</u>	<u>\$ -</u>	<u>\$ 550,014</u>

Component Unit

At June 30, 2008, \$341,245 was invested in pooled fixed income, which has a maturity of less than one year.

Primary Government and Component Unit

Interest rate risk - The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk - The Town has no investment policy that would limit its investment choices due to credit risk other than State Statutes governing investments in obligations of any State or political subdivision or in obligations of the State of Connecticut or political subdivision.

TOWN OF MANSFIELD, CONNECTICUT  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

**III. DETAILED NOTES (CONTINUED)**

**A. Cash and Investments (Continued)**

**2. Investments (Continued)**

The Town's investments subject to credit risk had average ratings by Standard & Poor's as follows:

AVERAGE RATING	POOLED FIXED INCOME	MONEY MARKET MUTUAL FUNDS	CORPORATE BOND MUTUAL FUNDS	GOVERNMENT BOND MUTUAL FUNDS
AAA.....	\$ 6,611,697	\$ 67,737	\$	\$ 324,784
AA.....			18,300	
BAA.....			50,837	
Unrated/U.S. government.....		8,611		156,093
<b>TOTAL .....</b>	<b>\$ 6,611,597</b>	<b>\$ 76,348</b>	<b>\$ 69,137</b>	<b>\$ 480,877</b>

Component Unit

The investment in pooled fixed income has a credit rating of AAA.

Primary Government and Component Unit

Custodial credit risk - Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The Town does not have any investments subject to custodial credit risk at June 30, 2008.

**B. Receivables**

Receivables as of year end for the Town's government-wide financial statements by type, including the applicable allowances for uncollectibles, are as follows:

	PROPERTY TAXES			CDBG LOANS
	TAXES	INTEREST & LIEN FEES	TOTAL	
Current Portion .....	\$ 264,549	\$ 72,468	\$ 337,017	\$ 55,352
Long-term Portion .....	\$ 346,595	\$ 96,836	\$ 443,431	\$ 1,051,198
Less Allowance for Uncollectibles .....	( 60,000)	( 20,000)	( 80,000)	( 22,131)
Net Long-term Portion .....	<u>\$ 286,595</u>	<u>\$ 76,836</u>	<u>\$ 363,431</u>	<u>\$ 1,029,067</u>

Governmental funds report *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unearned revenue* reported in the governmental funds were as follows:

TOWN OF MANSFIELD, CONNECTICUT  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

**III. DETAILED NOTES (CONTINUED)**

**B. Receivables (Continued)**

DEFERRED REVENUE:	
Delinquent property taxes receivable (general fund).....	\$ 497,160
Special assessments not yet due (special revenue fund).....	13,300
Loan receivable not yet earned (special revenue fund).....	1,106,550
Contributions receivable not yet earned (capital projects fund).....	12,735
UNEARNED REVENUE:	
Advance tax collections (general fund).....	86,942
Unearned revenue on park and recreation fees (special revenue fund).....	127,435
Grant draw downs prior to meeting all eligibility requirements (special revenue fund) .....	47,724
TOTAL UNEARNED REVENUE FOR GOVERNMENTAL FUNDS.....	<u>\$ 1,891,846</u>

**C. Capital Assets**

Capital asset activity for the year ended June 30, 2008 was as follows:

**Primary Government**

	BALANCE JULY 1, 2007	INCREASES	DECREASES	BALANCE JUNE 30, 2008
<b><u>Governmental Activities:</u></b>				
<b><u>Capital Assets, not being Depreciated:</u></b>				
Land .....	\$ 4,151,772	\$ 146,400	\$ -	\$ 4,298,172
Construction in progress.....	4,644,352	1,014,343	1,172,288	4,486,407
Total Capital Assets, not being Depreciated.....	8,796,124	1,160,743	1,172,288	8,784,579
<b><u>Capital Assets, being Depreciated:</u></b>				
Land improvements .....	1,046,646	823,376		1,870,022
Buildings.....	32,986,614	406,872		33,393,486
Improvements other than buildings.....	382,839			382,839
Machinery and equipment .....	3,873,601	764,319		4,637,920
Vehicles .....	2,896,546	23,119		2,919,665
Infrastructure.....	47,636,909	1,240,000		48,876,909
Total Capital Assets, being Depreciated .....	88,823,155	3,257,686	-	92,080,841
Total Capital Assets.....	97,619,279	4,418,429	1,172,288	100,865,420
<b><u>Less Accumulated Depreciation for:</u></b>				
Land improvements .....	155,475	36,647		192,122
Buildings.....	11,214,283	865,338		12,079,621
Improvements other than buildings.....	183,313	11,354		194,667
Machinery and equipment .....	2,623,051	289,548		2,912,599
Vehicles .....	1,565,444	171,506		1,736,950
Infrastructure.....	14,184,866	606,275		14,791,141
Total Accumulated Depreciation .....	29,926,432	1,980,668	-	31,907,100
Total Capital Assets, being Depreciated, net .....	58,896,723	1,277,018	-	60,173,741
Governmental Activities Capital Assets, net .....	<u>\$ 67,692,847</u>	<u>\$ 2,437,761</u>	<u>\$ 1,172,288</u>	<u>\$ 68,958,320</u>

TOWN OF MANSFIELD, CONNECTICUT  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

**III. DETAILED NOTES (CONTINUED)**

**C. Capital Assets (Continued)**

	BALANCE JULY 1, 2007	INCREASES	DECREASES	BALANCE JUNE 30, 2008
<b>Business-Type Activities:</b>				
<b>Capital Assets, not being Depreciated:</b>				
Land .....	\$ 74,798	\$	\$	\$ 74,798
Construction in progress.....	69,007	18,199		87,206
<b>Total Capital Assets, not being Depreciated.....</b>	<b>143,805</b>	<b>18,199</b>	<b>-</b>	<b>162,004</b>
<b>Capital Assets, being Depreciated:</b>				
Buildings.....	139,625			139,625
Equipment.....	401,232			401,232
Pump station .....	161,702			161,702
Sewer distribution system.....	1,152,126			1,152,126
<b>Total Capital Assets, being Depreciated .....</b>	<b>1,854,685</b>	<b>-</b>	<b>-</b>	<b>1,854,685</b>
<b>Total Capital Assets.....</b>	<b>1,998,490</b>	<b>18,199</b>	<b>-</b>	<b>2,016,689</b>
<b>Less Accumulated Depreciation for:</b>				
Buildings.....	109,549	8,543		118,092
Equipment.....	295,942	14,838		310,780
Pump station .....	40,508	2,891		43,399
Sewer distribution system.....	720,410	20,945		741,355
<b>Total Accumulated Depreciation .....</b>	<b>1,166,409</b>	<b>47,217</b>	<b>-</b>	<b>1,213,626</b>
<b>Total Capital Assets, being Depreciated, net .....</b>	<b>688,276</b>	<b>( 47,217)</b>	<b>-</b>	<b>641,059</b>
<b>Business-Type Activities Capital Assets, net.....</b>	<b>\$ 832,081</b>	<b>\$( 29,018)</b>	<b>\$ -</b>	<b>\$ 803,063</b>

Depreciation expense was charged to functions/programs of the primary government as follows:

<b>Governmental Activities:</b>	
General government .....	\$ 71,487
Public safety .....	25,326
Public works .....	833,066
Community services .....	308,813
Education.....	557,068
Capital assets held by Town's internal service funds are charged to the various functions based on their usage of the assets .....	184,908
<b>Total Depreciation Expense - Governmental Activities.....</b>	<b>\$ 1,980,668</b>
<b>Business-type Activities:</b>	
Sewer .....	\$ 23,836
Solid waste.....	23,381
<b>Total Depreciation Expense - Business-Type Activities.....</b>	<b>\$ 47,217</b>

**Construction Commitments**

The Town has active construction projects as of June 30, 2008. The projects include the Community Center. At year end, the Town's commitments with contractors are as follows:

<u>Project</u>	<u>Commitment</u>
Community Center.....	\$ 76,157

TOWN OF MANSFIELD, CONNECTICUT  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

**III. DETAILED NOTES (CONTINUED)**

**D. Interfund Accounts**

**1. Interfund Payables and Receivables**

A summary of interfund balances as of June 30, 2008 is as follows:

	<u>CORRESPONDING FUND</u>	<u>DUE FROM</u>	<u>DUE TO</u>
<b>MAJOR FUNDS:</b>			
<b>GENERAL FUND:</b>			
Performance bonds.....	N/A	\$	\$ 338,210
Post employment healthcare trust .....	N/A	63,226	
Capital nonrecurring fund .....	N/A	35,909	
Bond fund .....	N/A	20,230	
Compensated absences fund .....	N/A	569,315	
Health insurance.....	N/A	386,747	
Management services .....	N/A	184,396	
		1,259,823	338,210
<b>TOTAL GENERAL FUND .....</b>			
<b>CAPITAL PROJECTS:</b>			
Capital projects .....	Health Insurance		1,803
<b>COMPENSATED ABSENCES FUND:</b>			
Compensated absences fund .....	General Fund		569,315
<b>NONMAJOR FUNDS:</b>			
<b>SPECIAL REVENUE FUNDS:</b>			
Bond fund .....	General Fund		20,230
Capital nonrecurring fund.....	General Fund		35,909
Recreation program fund .....	Health Insurance		6,683
School cafeteria services fund.....	Health Insurance		8,689
<b>TOTAL SPECIAL REVENUE FUNDS .....</b>			<b>71,511</b>
<b>INTERNAL SERVICE FUNDS:</b>			
<b>Health insurance:</b>			
General fund.....	N/A		386,747
Capital projects .....	N/A	1,803	
Recreation program fund.....	N/A	6,683	
School cafeteria services fund.....	N/A	8,689	
Management services .....	N/A	1,913	
Management services .....	Health Insurance		1,913
Management services .....	General Fund		184,396
<b>TOTAL INTERNAL SERVICE FUNDS .....</b>		<b>19,088</b>	<b>573,056</b>
<b>FIDUCIARY FUNDS:</b>			
Performance bonds.....	General Fund	338,210	
Postemployment healthcare trust .....	General Fund		63,226
<b>TOTAL FIDUCIARY FUNDS .....</b>		<b>338,210</b>	<b>63,226</b>
<b>GRAND TOTAL .....</b>		<b>\$ 1,617,121</b>	<b>\$ 1,617,121</b>

All interfund balances resulted from the time lag between the date payments occurred between funds for short-term internal financing. With respect to the fiduciary funds, this is due to these funds' participation in the Town's pooled cash system.

TOWN OF MANSFIELD, CONNECTICUT  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

**III. DETAILED NOTES (CONTINUED)**

**D. Interfund Accounts (Continued)**

**2. Interfund Transfers**

	CORRESPONDING FUND	TRANSFERS IN	TRANSFERS OUT
<u>MAJOR FUNDS:</u>			
GENERAL FUND:			
Capital projects fund .....	N/A	\$	\$ 10,000
Capital nonrecurring fund .....	N/A		644,000
Recreation program fund.....	N/A		245,920
Other operating funds.....	N/A		52,500
School cafeteria fund.....	N/A	2,500	20,000
Bond fund.....	N/A		400,000
		-----	-----
TOTAL GENERAL FUND.....		2,500	1,372,420
CAPITAL PROJECTS FUND:			
General fund.....	N/A	10,000	
Town aid road fund.....	N/A	15,000	
Capital nonrecurring fund .....	N/A	528,300	
		-----	
TOTAL CAPITAL PROJECTS FUND .....		553,300	-
COMPENSATED ABSENCES FUND:			
Capital nonrecurring fund .....	N/A	50,000	
		-----	
<u>NONMAJOR FUNDS:</u>			
SPECIAL REVENUE FUNDS:			
Capital nonrecurring fund:			
General fund.....	N/A	644,000	
Capital projects.....	N/A		528,300
Compensated absences fund.....	N/A		50,000
Recreation program fund.....	N/A		251,538
Other operating funds.....	N/A		25,000
Debt service fund .....	N/A		200,000
Management services .....	N/A		200,000
Recreation program fund:			
General fund.....	N/A	245,920	
Capital nonrecurring fund .....	N/A	251,538	
Other operating fund:			
General fund.....	N/A	52,500	
Capital nonrecurring fund .....	N/A	25,000	
School cafeteria fund:			
General fund.....	N/A	20,000	2,500
Town aid road .....	Capital Projects Fund		15,000
		-----	-----
TOTAL SPECIAL REVENUE FUNDS .....		1,238,958	1,272,338

TOWN OF MANSFIELD, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

**III. DETAILED NOTES (CONTINUED)**

**D. Interfund Accounts (Continued)**

**2. Interfund Transfers (Continued)**

	CORRESPONDING FUND	TRANSFERS IN	TRANSFERS OUT
<b>DEBT SERVICE FUND:</b>			
Bond fund:			
General fund.....	N/A	\$ 400,000	\$
Capital nonrecurring fund .....	N/A	200,000	
TOTAL DEBT SERVICE FUND .....		600,000	-
TOTAL NONMAJOR FUNDS .....		1,838,958	1,272,338
<b>INTERNAL SERVICE FUNDS:</b>			
Management services:			
Capital nonrecurring fund .....	N/A	200,000	
GRAND TOTAL.....		\$ 2,644,758	\$ 2,644,758

Transfers are used to account for the financing by the general fund of various programs and activities in other funds.

**E. Changes in Long-Term Obligations**

**1. Summary of Changes**

The following is a summary of changes in long-term obligations during the fiscal year:

DESCRIPTION	ORIGINAL AMOUNT	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE JULY 1, 2007	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2008	CURRENT PORTION
<b>BONDS:</b>									
General Purpose:									
Refunding bond ...	\$ 725,000	02/15/04	06/01/14	2.00%-4.00%	\$ 475,000	\$	\$ 80,000	\$ 395,000	\$ 70,000
Taxable bond.....	2,590,000	02/15/04	06/01/13	1.32%-5.00%	1,680,000		225,000	1,455,000	225,000
Total General Purpose.....					2,155,000	-	305,000	1,850,000	295,000
Schools:									
Improvement bond	4,775,000	10/15/89	06/15/09	6.75%-6.8%	200,000		150,000	50,000	50,000
Improvement bond	2,525,000	06/15/90	06/15/09	6.5%-8.0%	200,000		100,000	100,000	100,000
Refunding bond .	940,000	02/15/04	06/01/14	2.00%-4.00%	610,000		105,000	505,000	85,000
Total Schools .....					1,010,000	-	355,000	655,000	235,000
TOTAL BONDS .....					3,165,000	-	660,000	2,505,000	530,000
BOND PREMIUM.....					8,592		1,228	7,364	
DEFERRED CHARGE ON REFUNDING.....					( 130,532)		( 18,648)	( 111,884)	
TOTAL BONDS AND RELATED LIABILITIES .....					3,043,060	-	642,580	2,400,480	530,000
ACCRUED COMPENSATED ABSENCES.....					639,182	1,067,385	1,095,765	610,802	122,160
RETIREMENT BENEFIT.....					2,258,966	637,799	334,890	2,561,875	387,514
TOTAL LONG-TERM OBLIGATIONS .....					\$ 5,941,208	\$ 1,705,184	\$ 2,073,235	\$ 5,573,157	\$ 1,039,674

TOWN OF MANSFIELD, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

**III. DETAILED NOTES (CONTINUED)**

**E. Changes in Long-Term Obligations (Continued)**

**1. Summary of Changes (Continued)**

Enterprise Funds

	BALANCE JULY 1, 2007	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2008	CURRENT PORTION
ACCRUED COMPENSATED ABSENCES.....	\$ 12,924	\$ 13,570	\$ 9,233	\$ 17,261	\$ 3,452
LANDFILL CLOSURE/POSTCLOSURE.....	112,000		4,000	108,000	4,000
TOTAL GENERAL LONG-TERM OBLIGATIONS.....	\$ 124,924	\$ 13,570	\$ 13,233	\$ 125,261	\$ 7,452

Summary of Debt Service Requirements to Maturity

The annual requirements to amortize serial bonds outstanding at June 30, 2008, are as follows:

SCHOOLS							
YEAR ENDING JUNE 30	PRINCIPAL	STATE REIMBURSE- MENT	NET PRINCIPAL PAYMENTS TO MATURITY	INTEREST	STATE REIMBURSE- MENT	NET INTEREST PAYMENTS TO MATURITY	NET DEBT SERVICE TO MATURITY
2009	\$ 235,000	\$ 99,288	\$ 135,712	\$ 24,914	\$ 5,931	\$ 18,983	\$ 154,695
2010	90,000		90,000	13,388		13,388	103,388
2011	85,000		85,000	10,912		10,912	95,912
2012	85,000		85,000	8,362		8,362	93,362
2013	80,000		80,000	5,600		5,600	85,600
2014	80,000		80,000	2,880		2,880	82,880
	\$ 655,000	\$ 99,288	\$ 555,712	\$ 66,056	\$ 5,931	\$ 60,125	\$ 615,837

GENERAL PURPOSE				
YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL	TOTAL NET DEBT SERVICE TO MATURITY
2009	\$ 295,000	\$ 79,290	\$ 374,290	\$ 528,985
2010	365,000	68,540	433,540	536,928
2011	370,000	53,853	423,853	519,765
2012	375,000	37,292	412,292	505,654
2013	380,000	20,300	400,300	485,900
2014	65,000	2,340	67,340	150,220
	\$ 1,850,000	\$ 261,615	\$ 2,111,615	\$ 2,727,452

All long-term liabilities, except bonds, are generally liquidated by the General Fund.

State Reimbursement

Amounts in the State reimbursement columns are projected school construction grants to be received in the years subsequent to June 30, 2008, and represent principal and interest subsidies from the State of Connecticut.

TOWN OF MANSFIELD, CONNECTICUT  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

**III. DETAILED NOTES (CONTINUED)**

**E. Changes in Long-Term Obligations (Continued)**

**1. Summary of Changes (Continued)**

Overlapping and Underlying Indebtedness

Mansfield is a member of Regional School District No.19, along with the towns of Ashford and Willington.

	AMOUNT OF OUTSTANDING DEBT	APPLICABLE GRANTS RECEIVABLE	NET DEBT OUTSTANDING	APPLICABLE % OF NET DEBT CHARGED TO TOWN	TOWN NET OVERLAPPING DEBT
Regional School District No.19 .....	\$ 17,955,000	\$ 12,543,076	\$ 5,411,924	56.72%	\$ 3,069,643

**2. Termination Benefits**

The Town provides severance payments to teachers and certain administrators upon retirement. To qualify for benefits the employee must achieve age 70 with at least 15 years of service as a teacher in Mansfield. The Town funds the severance cost for the 20 eligible participants. The benefits will be paid in future years as the employees retire. The amounts are paid as incurred from the General Fund. During the fiscal year ended June 30, 2008, \$334,890 was paid for these benefits.

**3. Statutory Debt Limitations**

The Town's indebtedness does not exceed the legal debt limitations as required by Connecticut General Statutes as reflected in the following schedule:

CATEGORY	DEBT LIMIT	NET INDEBTEDNESS	BALANCE
General purpose	\$ 49,031,192	\$ 1,850,000	\$ 47,181,192
Schools	98,062,385	3,625,355	94,437,030
Sewers	81,718,654		81,718,654
Urban renewal	70,822,833		70,822,833
Pension deficit	65,374,923		65,374,923

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, \$152,541,487.

The indebtedness reflected above includes bonds outstanding in addition to the amount of bonds authorized and unissued against which bond anticipation notes are issued and outstanding. School building grants receivable of \$99,288 for bond principal are reflected as deductions in the computation of net indebtedness.

TOWN OF MANSFIELD, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

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**III. DETAILED NOTES (CONTINUED)**

**E. Changes in Long-Term Obligations (Continued)**

**4. Authorized/Unissued Bonds**

At June 30, 2008, the Town had \$5,000,000 of authorized and unissued bonds, \$1,200,000 for general purposes and \$3,800,000 for school purposes

**5. Landfill Closure and Postclosure Care Costs (Solid Waste Nonmajor Enterprise Fund)**

State and Federal laws and regulations require landfill closures to meet certain standards. The Town is in the process of finalizing an agreement with the State Department of Environmental Protection for final capping of the landfill. The landfill was covered in November 2004. The monitoring costs for the next 27 years at \$4,000 per year are \$108,000. These amounts are based on estimates which are subject to change due to inflation, technology or applicable laws and regulations. The liability as described above is recorded in the nonmajor enterprise solid waste disposal fund.

**IV. OTHER INFORMATION**

**A. Risk Management**

The Town is exposed to various risks of loss related to public officials and police liability, Board of Education liability, torts, theft of, damage to, and destruction of assets, errors or omissions, injuries to employees, and natural disasters. Except for medical insurance, the Town purchases commercial insurance for all risks of loss. Settled claims have not exceeded commercial coverage in any of the past three years. There have been no significant reductions in insurance coverage from coverage in the prior year.

The Mansfield Health Insurance Fund (the Fund), which has been recorded as an Internal Service Fund, was established to provide hospitalization and medical-surgical health coverage for all Town, Regional School District No. 19 and Mansfield Discovery Depot, Inc. employees. The fund is substantially funded by the Town's general fund and Region 19 based upon estimates for the number of employees and type of coverage (single or family) and trends in the insurance claims and estimates for administration. The program's general objectives are to formulate on behalf of the members a health insurance program at lower costs of coverage and to develop a systematic method to control health costs.

A third party administers the plan for which the Fund pays a fee. The Fund has purchased aggregate stop loss coverage at 125 percent of expected claims and individual stop loss coverage of \$100,000 per claim.

The claims liability reported is based upon the provisions of GASB Statements No. 10 and 30, which require that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is possible that a liability has been incurred at the date of the financial statements and the amount of the possible loss can be reasonably estimated. The amount of claim accrual is based on the ultimate costs of settling the claim, which includes past experience data, inflation and other future economic and societal factors and incremental claim adjustment expenses, net of estimated subrogation recoveries. The claim accrual does not include other allocated or unallocated claims adjustment expenses.

TOWN OF MANSFIELD, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

**IV. OTHER INFORMATION (CONTINUED)**

**A. Risk Management (Continued)**

An analysis of the activity in the claims liability for the health insurance fund is as follows:

	CLAIMS PAYABLE JULY 1	CURRENT YEAR CLAIMS AND CHANGES IN ESTIMATES	CLAIMS PAID	CLAIMS PAYABLE JUNE 30
2006-07.....	\$ 480,000	\$ 5,479,427	\$ 5,433,137	\$ 526,290
2007-08.....	526,290	5,498,430	5,571,242	453,478

The Town is a member of the Connecticut Interlocal Risk Management Agency (CIRMA), an unincorporated association of Connecticut local public agencies which was formed in 1980 by the Connecticut Conference of Municipalities for the purpose of establishing and administering an interlocal risk management program pursuant to the provisions of Section 7-479a et seq. of the Connecticut General Statutes.

The Town is a member of CIRMA's Liability-Automobile-Property Pool, a risk-sharing pool. The Liability-Automobile-Property Pool provides general liability, automobile liability, employee benefit liability, law enforcement liability, public officials and property coverage. The premium is subject to these coverages, and claims and expense payments falling within the deductible amounts are the responsibility of the Town. CIRMA's Liability-Automobile-Property Pool retains \$1,000,000 per occurrence for each line of liability coverage.

The Town, including Mansfield Discovery Depot, Inc., is also a member of CIRMA's Workers' Compensation Pool, a risk-sharing pool. The Workers' Compensation Pool provides statutory benefits pursuant to the provisions of the Connecticut Workers' Compensation Act. The coverage is subject to an incurred loss retrospective rating plan, and losses incurred in the coverage period will be evaluated at 18, 30 and 42 months after the effective date of coverage. The premium is subject to payroll audit at the close of the coverage period. CIRMA's Workers' Compensation Pool retains \$1,000,000 per occurrence.

Payments to the Workers' Compensation Pool are made through the workers' compensation insurance fund, which has been recorded as an internal service fund. This fund's general objectives are to formulate a systematic method to control premium costs.

**B. Commitments and Litigation**

The Town of Mansfield, Connecticut, its officers, employees, boards and commissions are defendants in a number of lawsuits. It is the opinion of the Town Attorney that pending actions will not be finally determined so as to result individually or in the aggregate in a final judgment against the Town which would materially adversely affect its financial position.

The Town has received financial assistance from numerous Federal and State agencies in the form of grants and entitlements. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, liabilities resulting from disallowed claims, if any, will not have a material effect on the Town's financial statements.

TOWN OF MANSFIELD, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

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**IV. OTHER INFORMATION (CONTINUED)**

**C. Pension Plans**

**I. Municipal Employees' Retirement Fund**

**a. Plan Description**

All Town employees participate in the Municipal Employees' Retirement System (MERS). MERS is the administrator of a cost-sharing, multiple employer public employee retirement system (PERS) established by the State of Connecticut and administered by the State Retirement Commission to provide pension benefits for the employees of participating municipalities. The Pension Commission makes recommendations for plan provisions which are approved by the Board of Finance. MERS is considered to be a part of the State of Connecticut's financial reporting entity and is included in the State's financial reports as a pension trust fund. MERS issues a publicly available financial report which may be obtained by writing to the State of Connecticut Retirement and Benefit Services Division, Office of the State Comptroller, 55 Elm Street, Hartford, CT 06106.

**b. Plan Provisions**

Plan provisions are set by Statute of the State of Connecticut. MERS provides retirement benefits, as well as death and disability benefits. All benefits vest after 10 years of continuous service. Members who retire after age 55 with 10 years of service or after 25 years of service, irrespective of age, are entitled to an annual retirement benefit, payable monthly for life.

**c. Funding Policy**

Covered employees are required by State Statute to contribute 2 1/4% of earnings upon which Social Security tax is paid, plus 5% of earnings on which no Social Security tax is paid. Each participating municipality is required to contribute the amounts necessary to finance the remaining costs of the plan.

The required and actual contributions for the years ended June 30, 2006, 2007 and 2008 were \$486,998, \$534,789 and \$608,670, respectively.

**D. Postemployment Healthcare Trust Fund**

**I. Plan Description**

The Town administers a Postemployment Healthcare Plan to provide medical benefits for eligible retirees and their spouses. The plan is included in the financial statements as an other postemployment healthcare trust fund. Plan contribution requirements and benefits are established by collective bargaining agreements with Local 531 (police) employees, Local 760 employees, public works employees and nonunion administrative employees. The plan does not issue a stand alone financial report.

TOWN OF MANSFIELD, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

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**IV. OTHER INFORMATION (CONTINUED)**

**D. Postemployment Healthcare Trust Fund (Continued)**

**2. Summary of Significant Accounting Policies**

**a. Basis of Accounting**

The other Postemployment Healthcare Trust Fund's financial statements are prepared on the accrual basis of accounting. Contributions are recognized when due, pursuant to formal commitments and contractual requirements, and revenues (investment income) is recognized when they are earned and expenses (benefits and administration) are recognized when due and payable in accordance with terms of the plan. Administration costs are financed from investment earnings.

**b. Valuation of Investments**

Investments are valued at fair value. Securities traded on national exchanges are valued at the last reported sales price. There are no investments in any organization that represent 5% or more of net assets available for benefits.

**3. Classes of Employees Covered**

The Postemployment Healthcare Trust Fund membership consisted of 21 active employees at June 30, 2008.

**4. Benefit Provisions**

**a. Benefit Provisions**

The plan provides for medical and dental benefits for all eligible retirees and their spouses. The plan covers certain employees as defined by collective bargaining agreements with Local 531 (police) employees, Local 760 employees, public works employees and nonunion administrative employees. Benefits and contributions are established by contract and may be amended by union negotiations.

**b. Employer Contributions**

The Town's contribution is funded on an annual basis by general fund appropriations. The Town's contribution was \$100,000 for the year ended June 30, 2008.

**c. Employee Contributions**

There is no required participant contribution.

TOWN OF MANSFIELD, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

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**IV. OTHER INFORMATION (CONTINUED)**

**E. On-Behalf Payments**

The amount recognized in the general fund intergovernmental revenues and education expenditures for contributions made by the State on behalf of the Town's teachers to the Connecticut State Teachers' Retirement System was \$5,262,273.

**F. Subsequent Events**

Subsequent to June 30, 2008, the stock market experienced a significant decline in value. The finance committee and Board of Education continue to monitor its investments closely in accordance with its investment policy and asset allocation.

On October 3, 2008, FDIC deposit insurance temporarily increased from \$100,000 to \$250,000 per depositor through December 31, 2009.