

Town of Mansfield

Town Manager's Proposed Budget for 2010/2011



Town Meeting - May 11, 2010

TOWN OF MANSFIELD, CONNECTICUT

Town Council

Elizabeth Paterson, Mayor
Gregory Haddad, Deputy Mayor
Denise Keane
Peter Kochenburger
Meredith Lindsey
Antonia Moran
Christopher Paulhus
William Ryan
Carl Schaefer

Matthew W. Hart
Town Manager

Cheryl A. Trahan
Director of Finance

Paula M. Jeffers
Controller/Treasurer

Maria E. 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

Oliver S. Cox

President

Jeffrey R. Brown

Executive Director

**BUDGET REVIEW CALENDAR
FOR BUDGET YEAR 2010-11**

<u>DATE</u>	<u>TIME</u>	<u>SUBJECT AND LOCATION</u>
Mar. 22	Mon 7:30 PM	Budget Presented to Town Council- Regular Meeting- Council Chambers- Beck Building- Introduction to the Budget & Review of Process
Mar. 25	Thu 7:00 PM	Council Budget Workshop- Council Chambers- Beck Building Major Cost Drivers, Policy Changes & Initiatives (Issue Papers), Discussion Questions
Mar. 31	Wed 6:30 PM	Council Budget Workshop- Council Chambers- Beck Building Board of Education Budget, General Fund Revenue Review, Programmatic Review (review narratives)
Apr. 1	Thu 7:00 PM	Public Information Session on Mgr's budget- Council Chambers- Beck Building
Apr. 5	Mon 6:30 PM	Council Budget Workshop- Question & Answer Session Buchanan Auditorium- Mansfield Public Library- Operating Transfers to Other Funds, Internal Service Funds, & Other Agencies/Funds
Apr. 8	Thu 7:00 PM	Council Budget Workshop- Council Chambers- Beck Building Capital Improvement Program, Capital Nonrecurring Fund, Solid Waste Fund, Town Aid Road Fund, & Sewer Fund
Apr. 12	Mon 7:30 PM	Public Hearing on Budget Council Chambers- Audrey P. Beck Municipal Building
Apr. 15	Thu 6:30 PM	Council Budget Workshop- Additional Q & A Session- Board of Education discussion with Board (before Board's Regular Meeting) Council Chambers- Beck Building
Apr. 19 - 23		School Break
Apr. 19	Mon 7:30 PM	Adoption of Budget and Recommended Appropriations Mansfield Senior Center- Arts & Crafts Room
Apr. 20	Tue 7:30 PM	Adoption of Budget and Recommended Appropriations (if necessary) Council Chambers- Beck Building
Apr. 21	Wed 7:00 PM	Public Information Session #2 Buchanan Auditorium- Mansfield Public Library
May 3	Mon 7:00 PM	Annual Meeting on Region 19 Budget Edwin O. Smith High School Media Center
May 11	Tue 7:00 PM	Annual Town Meeting Mansfield Middle School Auditorium

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BUDGET MESSAGE

TOWN OF MANSFIELD
OFFICE OF THE TOWN MANAGER



Matthew W. Hart, Town Manager

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

March 22, 2010

Town Council
Town of Mansfield

Re: Fiscal Year 2010/11 Budget

Dear Town Council members:

While there are signs that the national economy is beginning to improve, state and local revenues continue to decline. At the state level, the Comptroller's Office estimates the deficit for the current fiscal year totals \$518 million. Here in Mansfield our property tax revenues have remained steady, with some modest growth. However, the decline in non-tax revenue, particularly state grants, has declined precipitously at a pace that exceeds the modest growth in the grand list.

With the state of the economy, this remains a challenging time for our residents and taxpayers. It also continues to be a challenging time to prepare a municipal budget as despite declining revenues the demand for the Town's services remains unabated – among other important activities, we continue to educate students, respond to police and fire calls, plow and maintain our roads and streets, and provide valuable recreation, library and human services to the community.

Given the environment, I have worked with our management team to prepare a prudent and reasonable spending plan that preserves core services and other important government functions while controlling expenditures in light of declining revenues. Furthermore, we have structured the budget to advance key Council policy goals and objectives and to allocate additional general fund monies to fund capital improvements and to maintain our infrastructure. The state revenue source that we have used previously for capital improvements has dwindled considerably, and if we fail to adequately fund our capital needs and continue to defer maintenance we will be faced with greater expenditures in the future.

With this brief introduction, I am recommending the following budgets for fiscal year 2010/11 for your review and consideration:

1. The proposed general fund budget for the Town of Mansfield totaling \$33,613,055 plus Mansfield's general fund contribution, estimated at \$9,924,230, to Regional School District 19 (Region 19). The town budget and the Region 19 contribution together total \$43,537,285, which would require a mill rate of 25.62 on all taxable property in Mansfield.
2. The proposed capital fund budget for fiscal year 2010/11 totaling \$19,074,420.
3. The proposed capital nonrecurring reserve fund (CNR) budget for fiscal year 2010/11 totaling \$900,045. Of that amount, \$365,045 is a transfer to the capital fund budget.

Revenue Outlook

With the recently completed revaluation, the grand list has increased by \$42,996,066 or 4.64 percent. Of that increase, \$6,250,531 or 14.5 percent represents new growth.

Non-tax revenue is projected to decrease by \$830,730 or 4.3 percent. This is largely attributable to the decrease in intergovernmental revenue, which is derived almost entirely from state formulary grants. As we all know, Mansfield is extremely reliant upon state grants, which comprise over 40 percent of general fund revenue. To be conservative, we have used the February 2010 revenue estimates from the Office of Policy and Management (OPM), as endorsed by Governor Rell. OPM estimates reflect an overall decrease of \$669,030 or 3.5 percent for Mansfield. The Governor has held the education grants relatively flat for next fiscal year. With our municipal grants, OPM has proposed to reduce the payment in lieu of taxes grant by \$830,955 or 10.3 percent, which is offset by an increase in the Pequot-Mohegan grant of \$187,336 or 95.9 percent.

Looking at the period from 2008/09 to FY 2010/11, we project that non-tax revenues will decline by \$1.2 million or 6.2 percent. The situation becomes more acute for FY 2011/12, as the federal American Recovery and Reinvestment Act (ARRA) component of the \$10 million education cost sharing grant (ECS) is scheduled to be eliminated. The ARRA component of the ECS grant totals 14 percent or approximately \$1.4 million for Mansfield.

Budget Principles

As stated at the outset of this message, the management team has applied four main principles in preparing the proposed budget. First, consistent with Council policy, we have produced a proposed budget that maintains core services and programs despite declining revenues. All of our core services – general government, community services, community development, public safety and public works - remain intact.

Second, we have continued our multi-year effort to control and reduce expenditures where feasible, without compromising core services. Our two Superintendents of Schools and the Boards of Education have been key partners in this effort and are to be commended for their respective efforts to control expenditures – the Mansfield Board of Education has adopted a proposed budget with a slight decrease below the current year and Mansfield's expected contribution to the Region 19 Board of Education budget is also slightly below the current year. On the municipal side of the budget, through attrition and a targeted reduction in force management has reduced personnel costs by approximately \$700,000 over the past three years; this amount totals approximately twelve percent of total personnel expenditures. We have emphasized a message of shared sacrifice and our employees and their unions have responded favorably, as we were able to negotiate a hard wage freeze for the current year. At my direction, for FY 2010/11 department heads have prepared essentially flat budgets. You will find that most proposed departmental budgets are very similar to the current year budget, with key exceptions for items such as software expenses that we have moved from the management services fund to the general fund. The proposed budget for general government operations does recommend an increase of \$185,145 or 1.4 percent over the amended FY 2009/10 budget. This increase is attributable to three factors: a \$260,000 increase for debt service; a state-mandated \$122,000 increase to the employer contribution to the municipal employees retirement system (MERS); as well as a proposed additional appropriation of \$200,000 to the capital and nonrecurring reserve fund (CNR) to finance capital projects. The increases for MERS and debt service are not discretionary, although through other reductions in the proposed budget we have been able to absorb approximately 40 percent of the increase to the MERS assessment. With respect to debt service, we have issued short-term debt in the form of lease purchase which is now due and payable. I will review below the importance of the general fund contribution to CNR. Outside of these three factors, management has held the line on general government expenditures, with a decrease of \$46,855 or 0.4 percent.

The third main principle that management has applied to the preparation of the proposed FY 2010/11 budget is to structure the budget to advance key Council goals and objectives. For example, the budget is designed to maintain core services, as directed by Town Council. In addition, you will see that the general fund and capital fund budgets maintain the Town's contribution to the Mansfield Downtown Partnership and the Storrs Center project. Also in the capital fund management has proposed \$330,000 in bond funding to pay for engineering and permitting expenses related to the Four Corners water and sewer project. Other examples of how the budget is structured to advance Council policy include the Town's continued commitment to community services (recreation, library and human services) and sustainability (energy management systems, recycling program), as well as code enforcement activities designed to promote quality of life and positive community-campus relations.

The fourth and final main principle that we have employed in preparing the proposed FY 2010/11 spending plan is the allocation of additional general fund monies to our capital improvement program (CIP). In the relatively recent past, Mansfield received \$2 to \$3 million per year in state Pequot/Mohegan grant monies, which funded the Town's capital improvement program. However, the grant award to Mansfield has declined considerably in recent years and it is unlikely that we will see a restoration of those funds without an adjustment to the grant formula. Staff estimates that the Town needs approximately \$1,000,000 per year to purchase the equipment, labor and materials that we need to adequately maintain our roads and other infrastructure. With the decline in Pequot/Mohegan grant monies we are in a position where we need to issue debt and increase our general fund contribution to capital. Management is proposing to do both for FY 2010/11. We have budgeted a \$50,000 general fund contribution to the capital improvement program for the current year; this amount was increased to \$400,000 following the receipt of additional payment in lieu of taxes money from the state. For next fiscal year, we have budgeted an additional \$200,000 from the general fund (for a total of \$250,000) and are recommending the issuance of bonds to fund equipment purchases, road projects and project design and permitting expenses. In subsequent years, we propose to gradually increase this general fund contribution to the capital improvement program. (For more detail on this subject, please see the issue paper staff has prepared regarding the CNR Fund.)

General Fund Budget

The recommended total general fund budget for the Town of Mansfield of \$33,613,055 represents an increase of \$177,735 or 0.5 percent over the current year as amended. When Mansfield's contribution of \$9,924,230 to Region 19 is added to this figure, the total amount to be funded is \$43,537,285. Under this proposed budget, total spending would increase by \$177,148 or 0.4 percent.

The Town of Mansfield's general fund budget is made up of two major components: general government operations and the Mansfield Board of Education budget. General government operations include the operating budget for Town functions exclusive of PreK-12 education and a contribution to the debt service fund.

1. General government operations

While general government operations have increased by 1.4 percent or \$185,145 over the amended FY 2009/10 budget, the increase over the adopted budget totals \$535,145. This increase is attributable to three factors:

- An increase of \$122,000 to the town's contribution to the Municipal Employee Retirement System (MERS)
- An increase of \$260,000 for the debt service fund
- An additional appropriation of \$200,000 to CNR to fund capital projects

In the absence of these three factors, general government expenditures decrease by \$46,855 or 0.4 percent. It is important to note that while the debt services fund and capital fund are budgeted under general government operations, both of these funds support the Mansfield Public Schools in addition to general government.

2. Mansfield Board of Education

The other major segment of the Town budget is the Mansfield Board of Education budget. The Board budget as submitted by the Superintendent of Schools and approved by the Board of Education has decreased by \$7,410 from \$20,595,570 to \$20,588,160, or by .04 percent. The Superintendent's budget is based on discussions with the Board of Education, and Town and Region 19 officials regarding revenues and expenditures, as well as a commitment to maintain reasonable and appropriate class sizes while addressing issues related to slightly declining enrollment. The proposed budget seeks to maintain the current level of programming in a cost effective manner.

Region 19 Budget

The Region 19 Board of Education is presently reviewing the Superintendent's proposed budget. We are anticipating Mansfield's general fund proportionate share to total \$9,924,230, which is slightly below Mansfield's contribution for the current year.

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

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

The proposed capital fund budget of \$19,074,420 would be financed primarily from federal and state grants (\$17,582,100), bonds (\$896,020) and the capital and nonrecurring reserve (CNR) fund (\$365,045). The proposed expenditures are detailed in the capital projects fund budget and financing plan; the majority of the proposed expenditures are for grant-funded improvements related to the Storrs Center project, as well as bridge replacements, various equipment purchases, project design and maintenance projects.

The proposed CNR Fund budget of \$900,045 is funded mainly by the Pequot/Mohegan grant (\$382,670), ambulance user fees (\$275,000) and the general fund (\$250,000). The proposed expenditures include: a transfer to the capital fund of \$365,045 to fund current year projects; a transfer to the debt service fund of \$150,000; a transfer to the management services fund of \$150,000; \$80,000 to retire debt on a fire truck; a transfer of \$70,000 to the compensated absences fund; a transfer of \$50,000 to the retiree medical insurance fund; a transfer to the parks and recreation fund of \$50,000; and a transfer to the property revaluation fund of \$35,000.

Other Funds

Staff has included in this budget information on the other major operating funds of the Town government. These include town road aid, internal service funds, enterprise funds, the daycare fund, the recreation program fund, the cemetery fund, the health district fund and the Mansfield Downtown Partnership budget. All of these funds either receive support from the tax base or support significant activities affecting the Town. It is worthwhile to note that due to reductions in overhead and enhanced marketing activities to increase revenues, staff anticipates that the recreation program fund will end the year with a positive fund balance for the second year in row.

Impact on the Taxpayer

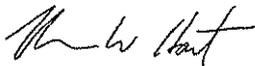
As stated above, the proposed FY 2010/11 budget would require a mill rate of 25.62 on all taxable property in Mansfield. Revaluation and new growth have had a small but positive impact on the grand list. As a result, the mill rate would decline by .09 mills or 0.36 percent under the proposed budget. However, factoring out the effects of revaluation, the new growth in the grand list is not sufficient to cover the loss of non-tax revenue. Despite the decrease in the mill rate, if the assessed value of one's property has increased due to the revaluation, that taxpayer will likely see an increase in their tax bill for the upcoming fiscal year.

Conclusion

As stated at the outset of this message, the proposed FY 2010/11 budget is designed to support core services and other important government functions while controlling expenditures in light of declining revenues. Our management team has also structured the budget to advance key Council policy goals and objectives, and to allocate additional general fund monies to fund capital improvements and infrastructure. I look forward to assisting the Town Council in its review of our recommended spending plan for the next fiscal year.

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

Sincerely,



Matthew W. Hart
Town Manager

GENERAL FUND
MAJOR COST DRIVERS - FY 2010/11

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11	Increase/ (Decrease)	% Incr/(Decr)
General Fund - Town							
Trans Out-Debt Serv Fd	\$ 415,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 760,000	\$ 260,000	52.00%
Misc Expenses & Fees	89,726	143,500	131,620	109,090	191,400	59,780	45.42%
Benefits	1,412,851	1,402,020	1,402,020	1,375,380	1,455,070	53,050	3.78%
Salaries and Wages	5,989,574	5,692,880	5,704,760	5,706,560	5,753,030	48,270	0.85%
Equipment	32,792	21,200	27,173	27,150	72,720	45,547	167.62%
Energy	578,943	631,400	631,400	638,470	660,800	29,400	4.66%
Insurance	159,750	169,330	169,330	169,330	177,470	8,140	4.81%
Trans Out-Spec Rev Fund	524,660	464,660	464,660	464,660	470,760	6,100	1.31%
Repairs/Maintenance	106,952	101,750	95,777	111,200	98,350	2,573	2.69%
Expend Reductions	(2,000)	(1,360)	(1,360)	(2,850)	-	1,360	(100.00%)
School/Library Books	117,198	107,300	107,300	106,060	107,625	325	0.30%
Instructional Supplies	4,384	3,900	3,900	3,800	4,100	200	5.13%
Rolling Stock Supplies	156,241	146,240	146,240	148,240	146,240	-	0.00%
Food Service Supplies	3,428	2,900	2,900	2,650	2,900	-	0.00%
Rentals	-	530	530	530	530	-	0.00%
Trans Out-Trust Agency	50,000	50,000	50,000	50,000	50,000	-	0.00%
Building Supplies	50,612	55,850	55,850	55,750	55,850	-	0.00%
Land/Rd Maint Supplies	20,508	22,600	22,600	22,600	21,600	(1,000)	(4.42%)
Other Supplies	26,409	22,450	22,450	22,450	21,450	(1,000)	(4.45%)
Purch Property Services	88,275	95,540	95,540	104,254	93,040	(2,500)	(2.62%)
Office Supplies	49,877	47,800	47,800	43,570	45,300	(2,500)	(5.23%)
Contrib to Area Agencies	302,419	298,720	298,720	298,720	293,540	(5,180)	(1.73%)
Other Purch Services	955,405	1,124,440	1,124,440	1,123,932	1,136,760	12,320	1.10%
Medical Ben.	1,058,869	1,076,190	1,076,190	1,072,040	964,680	(111,510)	(10.36%)
Prof & Tech Services	268,662	259,910	259,910	232,280	191,680	(68,230)	(26.25%)
Trans Out-Capital Proj	25,000	50,000	400,000	400,000	250,000	(150,000)	(37.50%)
<hr/>							
111 General Fund - Town	\$ 12,485,535	\$ 12,489,750	\$ 12,839,750	\$ 12,785,866	\$ 13,024,895	\$ 185,145	

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. 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.

On July 27, 2009 the Town Council formally adopted the Mansfield 2020 vision and nine supporting vision points as presented in Mansfield 2020: A Unified Vision. Council also solicited and received feedback on the plan from a number of advisory committees and elected boards. Town staff is in the process of developing a tenth vision point entitled "government" which will help guide the administrative functions of the organization.

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

1. Goal: Embrace sustainability
 - Objective: Use as a principle in decision making
 - Objective: Continue open space acquisition and preservation
 - Objective: Seek out and respond to other economic opportunities
 - Mansfield 2020 Vision Point: Sustainability and Planning, Historical and Rural Character*
2. Goal: Make progress on the physical components of the Mansfield Downtown Partnership "Storrs Center" project
 - Objective: Negotiate a development agreement between the Town and the developer, Leyland Alliance

Objective: Begin demolition of buildings to be retired
Objective: Break ground on new building(s) prior to the end of the Council term
Objective: Provide Council support to MDP to accomplish the stated objectives
Mansfield 2020 Vision Point: Sustainability and Planning

3. Goal: Make a decision on the school renovation project that protects the quality of our educational system
Objective: Provide public forums and opportunities for public input on the school renovation project
Objective: Send project and funding request to referendum prior to the end of 2010
Mansfield 2020 Vision Point: K-12 Education and Early Childhood Development
4. Goal: Maintain core services despite declining revenues
Objective: Define core services
Objective: Avoid major layoffs
Objective: Develop creative solutions to maintain or enhance services while minimizing mill rate increases
Objective: Research opportunities for revenue diversification
Objective: Explore opportunities for providing services regionally
Mansfield 2020 Vision Point: Government, Regionalism
5. Goal: Improve quality of life for residents of neighborhoods close to the UCONN campus
Objective: Develop and implement additional ordinances and other measures to reduce blight and protect quality of life in affected neighborhoods
Objective: Research and develop additional ordinances and programs to combat negative off-campus student behavior
Objective: Conduct study to evaluate present and future police services
Mansfield 2020 Vision Points: Housing; Public Safety; Town/University Relations
6. Goal: Improve the tradition of open and transparent government
Objective: Develop additional mediums for the exchange of ideas between citizens and their government
Objective: Complete review and adoption of Council Rules of Procedure
Mansfield 2020 Vision Point: Government
7. Goal: Improve active recreation facilities for youth
Objective: Support Region 19 in the improvement of its athletic facilities
Objective: Improve Town owned active recreation facilities such as athletic fields and playgrounds
Mansfield 2020 Vision Point: Recreation, Health and Wellness
8. Goal: Remediate environmental issues
Objective: Complete project design and financing plan options for water and sewer infrastructure to the Four Corners area
Mansfield 2020 Vision Point: Sustainability and Planning
9. Goal: Continue to support and improve senior services
Objective: Explore increased transportation opportunities
Objective: Investigate expansion of the wellness center
Mansfield 2020 Vision Point: Senior Services

ISSUE PAPER

ENERGY CONSERVATION

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

1. A contract for the conversion of the *Mansfield Middle School* from electric heat to natural gas was executed in May, 2009 with Nutmeg Construction. The first phase of the project was completed in the fall of 2009. With additional funding approved by the Legislature and the project amended by the Town Council in October 2009, a contract was executed to complete the alternates, including a Co-Generation System. The project is scheduled for completion in the spring of 2010. The results of an engineering study project annual savings of approximately \$80,000 per year.
2. In February, 2010, Mansfield's application for funding under the OPM Municipal Energy Efficiency & Conservation Block Grant was approved in the amount of \$97,040. This grant will allow us to accomplish the following:
 - a. Install a new energy management system for better temperature control and energy management for seven main town buildings. This is the next item to be completed on the Siemen's energy report.
 - b. Replace the old heating system in the *Maintenance Shop* with a new energy efficient system. The old system is heated by a 3,000,000 BTU boiler and a 70 year old inefficient steam distribution system. The new system will use two 400,000 BTU condensing boilers each with a 95% heating efficiency and a hydronic distribution system, for an estimated annual savings of over 50% or \$5,000 per year.
 - c. Replace 7,000 T-8 fluorescent bulbs to the more efficient super T-8 fluorescent bulbs. The new bulbs will save 7 watts of power per bulb at an estimated savings of \$3 per bulb per year, or \$21,000 the first year.

ISSUE PAPER

CAPITAL EXPENDITURES AND DEBT

On the average, the Town needs a minimum \$1,000,000 a year to stay even with its capital needs, primarily public safety and public works. That amount does not include the desires of our community 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 in the current fiscal year. However, this does not provide a long term solution.

The Capital Improvement Budget for 2010/11 proposes a 10 year bond issue for miscellaneous equipment and improvements with a life cycle of over 10 years. Bonding for the local share of the Stone Mill and Laurel Lane bridge repairs and the Four Corners Sewer/Water Improvements (full design and permitting) is also proposed.

A Five Year Capital Improvement Plan has also been included in the budget. While this plan includes what management considers "essential" to maintaining our equipment, infrastructure and community services, many needs are not being addressed in this plan because of the loss in State revenues. Some items removed from the plan because of funding constraints are as follows:

- Community Services
 - Irrigation – Southeast
 - Walking/Jogging Path at Southeast
 - Playscape Replacements
 - Pool Improvements
 - Various Park Improvements
 - Rainwater Harvesting Project
 - Outdoor Sprayground & Child Care Playscape
- Public Safety
 - Fire Station Facilities Improvements
 - Replace ET 407
 - Fire Station Facilities – Training Building and Props
- Public Works
 - Fuel Island Canopy & Lights
 - Parking Garage Expansion

- Vehicle Lifts
- Fuel System Upgrade
- Road Reconstruction

- Facilities Management
 - Condensing Boiler for Town Hall
 - Town Hall Asbestos Abatement
 - Upgrade the ADA elevator at the MMS
 - Senior Center Siding
 - Replace Dog Pound Building
 - Fire Stations boiler/heating/plumbing repairs
 - Fork Truck
 - Numerous school building projects

The General Fund budget as proposed, calls for increasing the General Fund contribution for Capital Improvements from \$50,000 in the Adopted FY 2009/10 budget to \$250,000 for FY 2010/11. The Capital Nonrecurring Fund budget proposes gradually increasing the General Fund contribution each year to fund our capital needs.

The Connecticut General Statutes provide that a town can set a specific mill rate dedicated to paying for capital projects. Given the reductions in State aid, it may be prudent to study this option as well.

ISSUE PAPER

CAPITAL AND NONRECURRING FUND

The Governor's Proposed budget for 2009/10 included \$668,391 for Mansfield from the Pequot/Mohegan grant. The State's Adopted Biennium Budget included \$466,221 for the Town. Estimates received from the State in October, 2009 reflect a grant in the amount of \$195,374 for FY 2009/10. This created a \$473,017 shortfall in the current year budget for the CNR Fund. With additional funding available in the PILOT grant and other General Fund expenditure reductions, we believe we can make up for this significant decrease. Its impact on the Capital Improvement Budget will be felt however.

This budget proposes revenues from the State based on the Connecticut Estimates of State Formula Aid to Municipalities issued on February 9, 2010. The projections reflect a Pequot/Mohegan grant payment to Mansfield of \$382,670. We believe this increase is partly due to the significant reduction estimated for the PILOT grant of \$830,955. The instability of these grants make it extremely difficult to budget. 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 2010/11.

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 \$195,374 in fiscal year 2009/10. This represents a reduction of over 94 percent. In order to continue to properly fund those capital projects that are ongoing and should be funded by "cash to capital," we offer the following:

1. Our pursuit of the inclusion of Natchaug Hospital under the state's Private Colleges and Hospital's payment in lieu of taxes (PILOT) program was not successful. We should continue to discuss this issue with our State Representatives.
2. Our efforts to get the Pequot/Mohegan grant formula changed at the State level have not been successful to date, primarily due to the economic climate at the State level. We will continue to pursue this however.
3. 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 ending in 2011/12.
 - 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 2011/12.
 - 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 was moved to the General Fund in 2008/09.
4. The Town has not turned to the Bond Market in any significant way in many years to fund needed infrastructure improvements. Current authorized but unissued debt is \$1,867,000. This budget proposes an additional \$1,093,650 in bonding for fiscal year 2010/11. No additional lease purchase funding is proposed at this time.
5. 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 \$12,528,456 or 46.5 percent, while the number of students has actually decreased by 179 students. During the same period of time the Consumer Price Index (CPI) has advanced by 27.8 percent. Individually, the two boards of education have seen their budgets rise by 39.2 percent for Mansfield and 55.7 percent for Regional School District 19 (R-19). During that period, R-19 has seen its student population decrease by 3 students while Mansfield's student population has decreased by 176 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 56.1 percent while the rate of inflation as measured by the CPI has increased by 27.8 percent. Consequently, in real terms the cost to educate a high school student at E. O. Smith High School has increased by 28.3 percent.

Over the same period the cost to educate a PreK-8 student in Mansfield has increased by 58.8 percent. In real terms as measured by the CPI, the cost to educate a student in the local district has increased by 31.0 percent. Therefore, in real terms, the cost per pupil for PreK-8 has been increasing at a slightly higher rate than for high school students.

Part of the reason for this is that the high school has seen its student population remain fairly stable during this period, while the K-8 population has declined by 176 students. For PreK-8 this means fewer students to divide up increased costs. Last year 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	INCR	% CHANGE	LEGAL EXPEND	PLUS NET DEBT	PLUS CAP PROJ	TOTAL EXPEND	INCREASE	% CHANGE	COST PER PUPIL	INCREASE	% CHANGE	ANN AVG. % CHANGE IN CPI
2001	1429	N/A	N/A	14,071,217	362,969	487,500	14,921,686	N/A	N/A	10,442.05	N/A	N/A	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	1273	-10	-0.8%	20,679,220	103,368	89,455	20,872,063	-13,432	-0.1%	16,395.96	117.32	0.7%	3.8%
2011 (est)	1253	-20	-1.6%	20,588,160	95,912	87,000	20,771,072	-100,991	-0.5%	16,577.07	181.11	1.1%	-0.4%
TOTAL INCR (DECR)		-176	-12.3%					5,849,386	39.2%		6,135.03	58.8%	27.8%
ANN. AVG. INCR (DECR)		-17.6	-1.2%					584,939	3.9%		613.50	5.9%	2.8%

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

FY	# PUPILS	INCR	% CHANGE	LEGAL EXPEND	PLUS NET DEBT	PLUS CAP PROJ	TOTAL EXPEND	INCREASE	% CHANGE	COST PER PUPIL	INCREASE	% CHANGE	ANN AVG. % CHANGE IN CPI
2001	1200	N/A	N/A	11,994,500			11,994,500	N/A	N/A	9,995.42	N/A	N/A	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			17,402,936	632,609	3.8%	14,612.04	831.98	6.0%	3.2%
2009	1192	1	0.1%	18,313,770			18,313,770	910,834	5.2%	15,363.90	751.86	5.1%	2.8%
2010	1201	9	0.8%	18,312,549			18,312,549	-1,221	0.0%	15,247.75	-116.15	-0.8%	3.8%
2011 (est)	1197	-4	-0.3%	18,673,570			18,673,570	361,021	2.0%	15,600.31	352.56	2.3%	-0.4%
TOTAL INCR (DECR)		-3	-0.3%					6,679,070	55.7%		5,604.89	56.1%	27.8%
ANN. AVG. INCR (DECR)		-0.3	0.0%					667,907	5.6%		560.49	5.6%	2.8%

ISSUE PAPER

FUND BALANCE

This year's ending Legal Fund Balance is estimated at \$1,824,737 and represents 4.2 percent of the proposed FY 2010/11 General Fund Operating Budget. This is consistent with last year but we are short of the Town's policy goal of retaining a minimum of five percent of the operating budget in Fund Balance. We are also slightly below the five to ten percent recommended by the rating agencies.

The FY 2010/11 Budget projects that the Fund Balance will remain unchanged at \$1,824,737. 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.

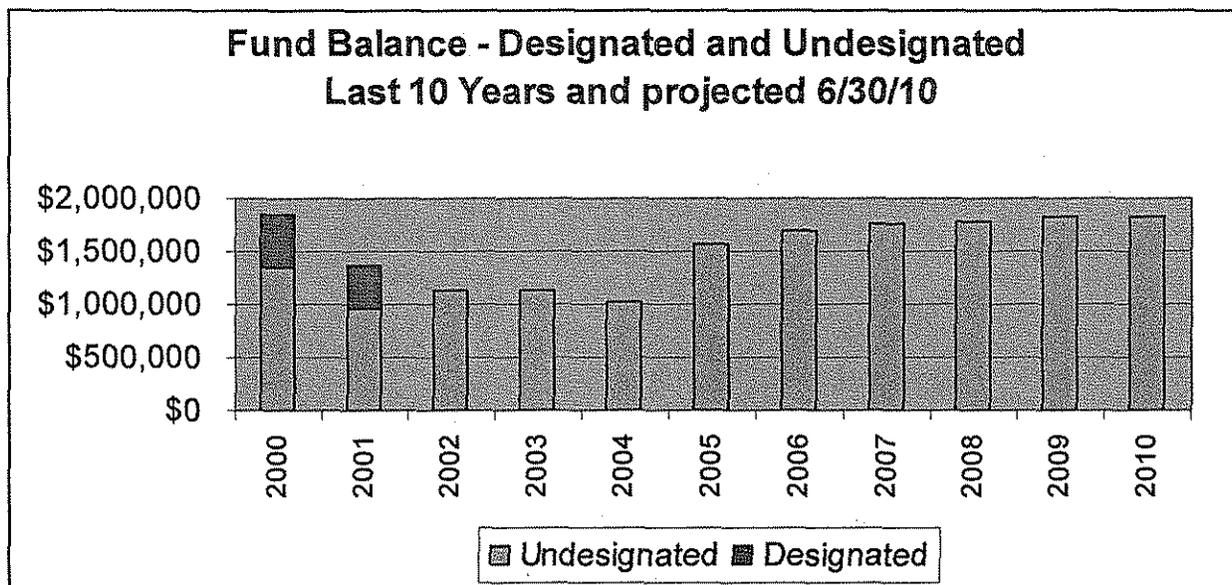
Several years ago, the Town Council adopted a plan whereby the General Fund Operating Budget would no longer rely on an appropriation from Fund Balance to balance the budget. This recommendation was made because the practice of using Fund Balance on a one-time basis has an inherently destabilizing impact 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 2010/11 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>6/30/2008</u>	Actual Legal Fund Balance <u>6/30/2009</u>	Estimated Fund Balance <u>6/30/2010</u>	Projected Fund Balance <u>6/30/2011</u>
Designated	\$	\$	\$	\$
Undesignated	<u>1,790,202</u>	<u>1,824,737</u>	<u>1,824,737</u>	<u>1,824,737</u>
Total	<u>\$ 1,790,202</u>	<u>\$ 1,824,737</u>	<u>\$ 1,824,737</u>	<u>\$ 1,824,737</u>



ISSUE PAPER

DEBT SERVICE FUND (Sinking Fund)

In FY 2001/02 the Town established a sinking fund for future debt service payments. We propose to continue our existing policy through 2011/12, at which time the contributions from the Capital and Nonrecurring Reserve (CNR) Fund will be discontinued. To date, the fund has received \$472,523 in one time revenue sharing dollars and \$2,525,000 in prior year CNR Funds. 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 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 additional lease purchase debt, the General Fund contribution for FY 2010/11 is \$760,000. With the planned issuance of bonds for the authorized projects to date (MMS Heating Conversion, Community Center Air Conditioning, Storrs Center Streetscape, Salth Shed, and the Hunting Lodge Road Walkway), we anticipate the General Fund contribution will peak at \$975,000 in FY 2012/13.

ISSUE PAPER

REVALUATION 2009

Pursuant to Section 12-62(b) of the CT General Statutes, commencing October 1, 2003, all municipalities must implement a revaluation every five years. The date of Mansfield's previous revaluation was October 1, 2004. In accordance with this statute, the Town has revalued all real property as of October 1, 2009. It is these new values that are used to set the mill rate for this budget for fiscal year 2010/11.

In order to compare this year's tax rate with the proposed tax rate, it is necessary to factor out the effects of revaluation. In other words, what would the grand list be if the Town did not implement a revaluation of all real property? Based on updating of the 2004 Grand List with newly created parcels and improvement value increases for parcels with new construction, the estimated 2009 Grand List compared to the prior year has increased by 0.67% as follows:

	<u>2004</u>	<u>"Estimated" 2009</u>	<u>Change</u>	<u>Percent</u>
Taxable Grand List	\$926,094,925	\$932,345,456	\$6,250,531	0.67
Tax Warrant		<u>\$ 24,826,655</u>		
Estimated Taxable Grant List		\$932,345,456	=	26.63
"Estimated" Mill Rate		26.63		
Current Mill Rate		<u>25.71</u>		
Increase		0.92		
Percent Increase		3.6%		

When the estimated taxable grand list (2004 grand list updated with changes not directly tied to the revaluation) is used, the amount needed to finance this budget would require a tax increase of 0.92 mills or 3.6%.

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 2010/11 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.

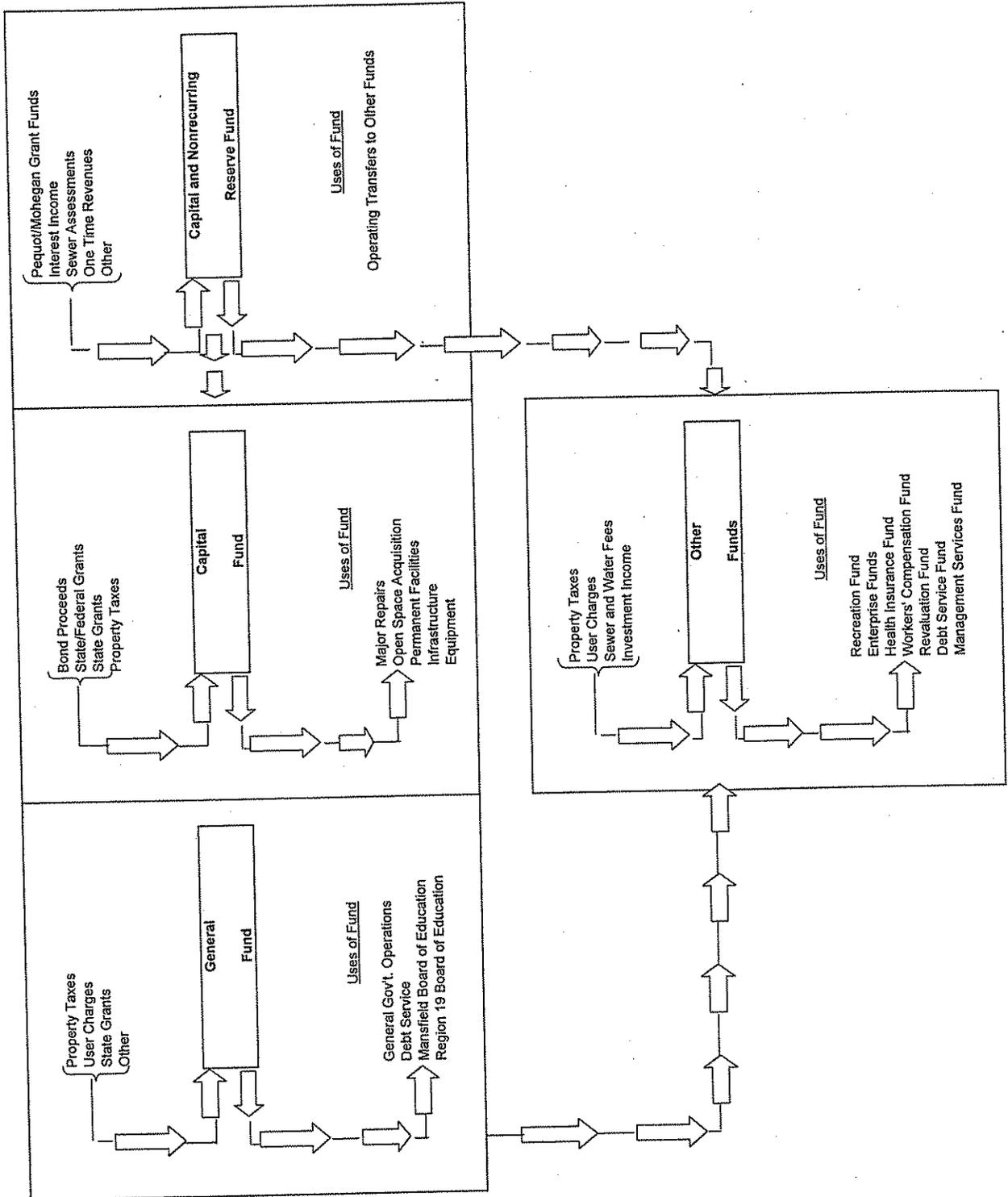
Other Operating Funds

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

Supplementary Data

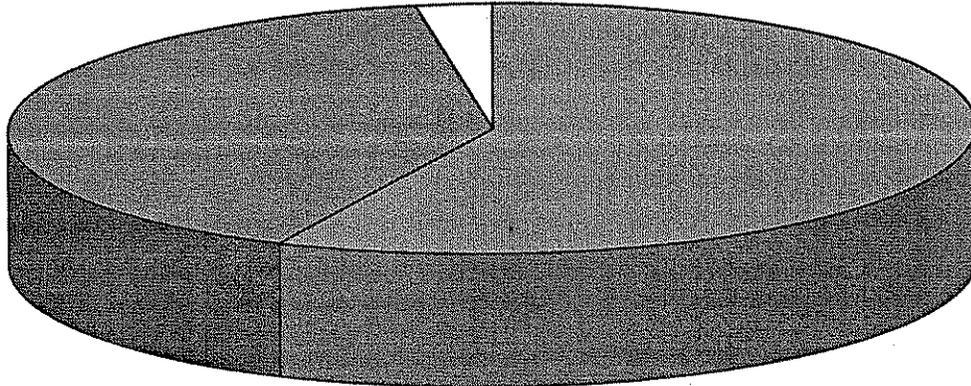
This section of the budget contains information which might be of help in understanding the actions being recommended, the financial goals, and the mission statements of the government.

TOWN OF MANSFIELD
 FUND STRUCTURE
 FOR LEGALLY ADOPTED BUDGETS



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

Other Revenues
\$1,056,150 - 2.4%

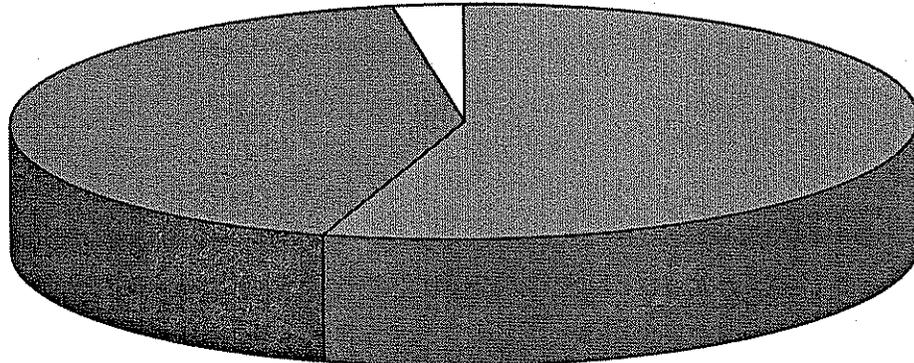


Intergovernmental
\$17,598,780 - 40.4%

Taxes and Related Items
\$24,882,355 - 57.2%

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

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



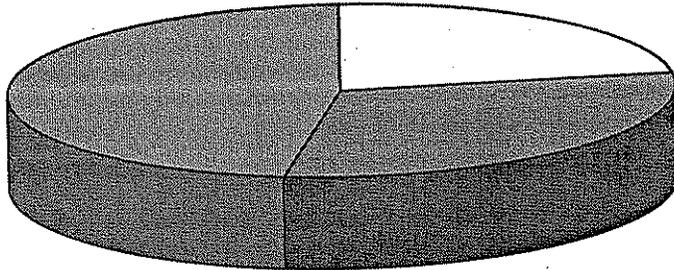
Intergovernmental
\$18,402,460 - 42%

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

Town of Mansfield General Fund Proposed Budget - 2010/11 Expenditures

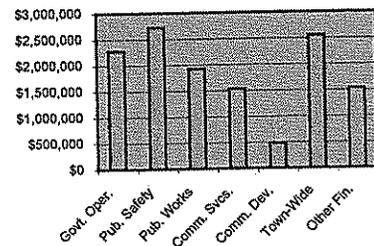
Mansfield BOE
\$20,588,160 - 47.3%

Reg. 19 Contributions
\$9,924,230 - 22.8%



General Government
\$13,024,895 - 29.9%

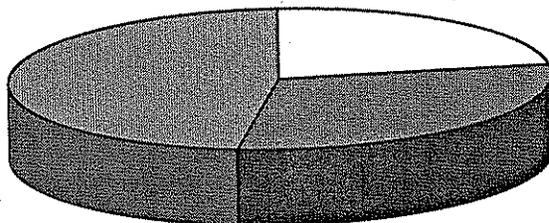
**Town of Mansfield
Expenditures by Major
Category**



Town of Mansfield General Fund Budget As Amended - 2009/10 Expenditures

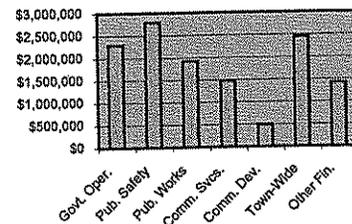
Mansfield BOE
\$20,595,570 - 47.5%

Reg. 19 Contributions
\$9,924,817 - 22.9%



General Government
\$12,839,750 - 29.6%

**Town of Mansfield
Expenditures by Major
Category**



TOWN OF MANSFIELD
BUDGET IN BRIEF
BUDGET HIGHLIGHTS
2010/11

- The proposed Town of Mansfield budget for fiscal year 2010/11, including the Mansfield Board of Education, is \$33,613,055, a .5 percent increase over fiscal year 2009/10.
- The proposed General Government portion of the budget has increased by \$185,145, from \$12,839,750 to \$13,024,895, a 1.4 percent increase. Of this increase \$260,000 is for an increase in debt service payments.
- The proposed Mansfield Board of Education portion of the budget has decreased by \$7,410 from \$20,595,570 to \$20,588,160 a slight decrease from last year.
- The estimated Region 19 Board of Education proportionate share for the Town of Mansfield is expected to decrease by \$587 from \$9,924,817 to \$9,924,230, slightly below last year.
- The total tax rate needed to fund both the Town of Mansfield budget and the Region 19 budget (Mansfield's General Fund share) is 25.62 mills. The mill rate decreases from 25.71 to 25.62. This is a .36 percent decrease over the current fiscal year.
- The taxable Grand List has increased by 4.6 percent, from \$926,094,925 to \$969,090,991.
- The combined budget for the Town General Government, Mansfield Board of Education and Contribution to Region 19 is up by .4 percent.

TOWN OF MANSFIELD
BUDGET IN BRIEF
EXPENDITURE BUDGET SUMMARY

	09/10 Adopted <u>as Amended</u>	10/11 <u>Proposed</u>	Increase/Decrease <u>Amount</u>	<u>Percentage</u>
TOWN:				
General Government:				
Operating Budget	\$ 11,939,750	\$ 12,014,895	\$ 75,145	0.6%
Capital Contribution	400,000	250,000	(150,000)	(37.5%)
Debt Contribution - Town	500,000	760,000	260,000	52.0%
Total	12,839,750	13,024,895	185,145	1.4%
Mansfield Board of Ed.	20,595,570	20,588,160	(7,410)	(0.0%)
Total Town of Mansfield	<u>\$ 33,435,320</u>	<u>\$ 33,613,055</u>	<u>\$ 177,735</u>	0.5%

	09/10 Adopted <u>as Amended</u>	10/11 <u>Proposed</u>	Increase/Decrease <u>Amount</u>	<u>Percentage</u>
RECAP:				
General Fund Contribution - R-19	\$ 9,924,817	\$ 9,924,230	\$ (587)	(0.0%)
Net Town Expenditures	<u>33,435,320</u>	<u>33,613,055</u>	<u>177,735</u>	0.5%
Total Commitments	<u>\$ 43,360,137</u>	<u>\$ 43,537,285</u>	<u>\$ 177,148</u>	0.4%

TOWN OF MANSFIELD
BUDGET IN BRIEF
SUMMARY OF REVENUES
AND EXPENDITURES

2010/11 over 2009/10

	Budget As Amended 09/10	Proposed Budget 10/11	Change	Percent Change
<u>Revenues:</u>				
Taxes and Related Items	\$ 23,874,477	\$ 24,882,355	\$ 1,007,878	4.2%
Intergovernmental	18,402,460	17,598,780	(803,680)	(4.4%)
Other Revenues	1,083,200	1,056,150	(27,050)	(2.5%)
Total Revenues	<u>\$ 43,360,137</u>	<u>\$ 43,537,285</u>	<u>\$ 177,148</u>	0.4%
<u>Expenditures:</u>				
Government Operations	\$ 2,291,290	\$ 2,276,815	\$ (14,475)	(0.6%)
Public Safety	2,795,740	2,780,310	(15,430)	(0.6%)
Public Works	1,921,390	1,920,830	(560)	(0.0%)
Community Services	1,474,240	1,531,010	56,770	3.9%
Community Development	496,540	484,310	(12,230)	(2.5%)
Mansfield Board of Education	20,595,570	20,588,160	(7,410)	(0.0%)
Town-Wide Expenditures	2,445,890	2,500,860	54,970	2.2%
Other Financing Uses	1,414,660	1,530,760	116,100	8.2%
Total Town of Mansfield	<u>\$ 33,435,320</u>	<u>\$ 33,613,055</u>	<u>\$ 177,735</u>	0.5%
Contributions to Region 19	9,924,817	9,924,230	(587)	(0.0%)
Total General Fund	<u>43,360,137</u>	<u>43,537,285</u>	<u>177,148</u>	0.4%

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

	Received 08/09	Adjusted Budget 09/10	% of Total	Proposed 10/11	% of Total
Taxes and Related Items	\$ 23,447,117	\$ 23,874,477	55.1%	\$ 24,882,355	57.2%
Licenses and Permits	392,828	458,150	1.1%	459,370	1.1%
Federal Support	11,992	1,850	0.0%	1,850	0.0%
State Support - Education	10,334,845	10,309,580	23.8%	10,270,610	23.6%
State Support - Gen. Govt.	8,513,105	8,091,030	18.7%	7,326,320	16.8%
Local Support	11,517	-		-	
Charges for Services	326,050	363,610	0.8%	387,030	0.9%
Fines & Forfeitures	14,333	5,590	0.0%	24,640	0.1%
Miscellaneous	205,261	253,350	0.6%	182,610	0.4%
Operating Transfers In	2,500	2,500	0.0%	2,500	0.0%
Approp. Of Fund Balance				-	
	<u>\$ 43,259,548</u>	<u>\$ 43,360,137</u>	100.0%	<u>\$ 43,537,285</u>	100.0%

TOWN OF MANSFIELD
BUDGET IN BRIEF
SIGNIFICANT FEATURES
EXPENDITURES

	Amended Budget <u>2009/10</u>	Proposed <u>2010/11</u>	Increase or (Decrease)	%
GENERAL GOVERNMENT	\$2,291,290	\$2,276,815	(\$14,475)	(.6)

A decrease in funding for legal services of \$2,050 is included here, along with an \$11,710 reduction in the Finance Director's salary line following retirement of incumbent. Also reflected here is the reclassification of departmental software support charges.

PUBLIC SAFETY	\$2,795,740	\$2,780,310	(\$15,430)	(.6)
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A decrease in Fire and Emergency Services training and regular salaries account for this reduction.

PUBLIC WORKS	\$1,921,390	\$1,920,830	(\$560)	(.03)
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No significant change from prior year.

COMMUNITY SERVICES	\$1,474,240	\$1,531,010	\$56,770	3.9
--------------------	-------------	-------------	----------	-----

This budget reflects an increase for the Youth Services Coordinator position of \$20,000 to continue the plan for Mansfield's young children and an increase of \$13,850 to fund the increase in applications for fee waivers. Also reflected here is the reclassification of departmental software support changes. A slight reduction in contributions to Area Agencies is also proposed.

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

	Amended Budget <u>2009/10</u>	Proposed <u>2010/11</u>	Increase or <u>(Decrease)</u>	<u>%</u>
COMMUNITY DEVELOPMENT	\$496,540	\$484,310	(\$12,230)	(2.5)

The elimination of funds for legal services is reflected here as a result of the Town Attorney working on retainer.

TOWN-WIDE EXPENDITURES	\$2,445,890	\$2,500,860	\$54,970	2.2
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An increase in Contingency for negotiated salary increase is included; a 2% increase in the MERS rate; a reduction in medical insurance for a net increase of \$54,970.

OPERATING TRANSFERS OUT	\$1,414,660	\$1,530,760	\$116,100	8.2
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Operating transfers out reflect an increase of \$116,100, primarily for an increase of \$260,000 for Debt Service and a \$150,000 reduction in Capital Projects.

MANSFIELD BOARD OF EDUCATION	\$20,595,570	\$20,588,160	(\$7,410)	(.04)
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The Board of Education budget reflects an overall \$7,410 reduction. Negotiated salary increases plus the addition of (4) teaching positions at the Mansfield Middle School were offset by significant reductions in the following areas: reduction of (3) Instructional Assistants \$36,130; reduction in cost of medical insurance \$186,130; reduction of \$48,000 in building maintenance service and refuse collection; reduction of \$60,000 in estimated outplacement tuition; reduction of \$30,070 in funds available for instructional supplies; reduction of \$60,000 in electricity due to the Mansfield Middle School heating conversion.

TOWN OF MANSFIELD
 BUDGET IN BRIEF
 RATABLE BASE
 GRAND LIST COMPARISON FOR
 FISCAL YEAR 10/11

	Net Abstract 10/1/2008	Net Abstract * 10/1/2009	Change	% Change
Real Estate	\$825,436,800	\$867,718,010	\$42,281,210	5.12%
Personal Property	\$33,680,338	\$33,080,376	(\$599,962)	-1.78%
Motor Vehicles	\$66,977,787	\$68,292,605	\$1,314,818	1.96%
Grand Totals	<u>\$926,094,925</u>	<u>\$969,090,991</u>	<u>\$42,996,066</u>	<u>4.64%</u>

GRAND LIST COMPARISON FOR
 FISCAL YEAR 09/10

	Net Abstract 10/1/2007	Net Abstract * 10/1/2008	Change	% Change
Real Estate	\$817,855,890	\$825,436,800	\$7,580,910	0.93%
Personal Property	\$34,769,289	\$33,680,338	(\$1,088,951)	-3.13%
Motor Vehicles	\$69,150,135	\$66,977,787	(\$2,172,348)	-3.14%
Grand Totals	<u>\$921,775,314</u>	<u>\$926,094,925</u>	<u>\$4,319,611</u>	<u>0.47%</u>

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

ESTIMATED TAX WARRANT AND LEVY
TOWN OF MANSFIELD
2010/11

Amount to Raise by Taxation	Dollars	Equivalent Mill Rate
1. Proposed Budget		
Mansfield School Board	20,588,160	
Town General Government	13,024,895	
Total Town	33,613,055	
Region 19 General Fund Contribution	9,924,230	44.93
2. Less:		
Tax Related Items	510,000	
Non-Tax Revenues	18,654,930	
App. Of Fund Balance	19,164,930	19.78
Amount to Raise by Taxes (current levy)	\$24,372,355	25.15
Tax Warrant Computation		
	\$24,372,355	25.15
	420,000	0.43
3. Elderly Programs	34,300	0.04
Tax Warrant	\$24,826,655	25.62
Mill Rate Computation		
1. Tax Warrant	24,826,655	= 25.62
2. Taxable Grand List	969,090,991	
Proposed Mill Rate	25.62	
Current Mill Rate	25.71	
Increase (Decrease)	(0.09)	
Percent Increase (Decrease)	-0.36%	

Town of Mansfield
General Fund

Preliminary Schedule of Estimated Changes in Fund Balance - Legal Basis

For the Year Ended June 30, 2010

Designated for 2009/2010 Budget
Undesignated \$ 1,824,737

Fund Balance, July 1, 2009 1,824,737

	Original Budget	Amendment	Final Budget	Estimated Actual	Budget Comparison
Total revenues and transfers in	\$ 43,010,137	\$ 350,000	\$ 43,360,137	\$ 43,360,137	\$ -
Appropriation of fund balance					
Total appropriation, transfers in	43,010,137	350,000	43,360,137	43,360,137	-
Total expenditures and transfers out:					
Town	12,489,750	350,000	12,839,750	12,839,750	-
Mansfield Board of Education	20,595,570		20,595,570	20,595,570	-
Contribution to Region #19 Board of Ed	9,924,817		9,924,817	9,924,817	-
Total expenditures	43,010,137	350,000	43,360,137	43,360,137	-
Results from budgetary operations	\$ -	\$ -	\$ -	\$ -	-

Fund balance, June 30, 2010 \$ 1,824,737

Fund balance:
Unreserved:

Designated for 2010/11 budget
Undesignated 1,824,737

1,824,737

BUDGET IN BRIEF
TOWN OF MANSFIELD, CONNECTICUT
FISCAL YEAR 2010/2011 BUDGET
SUMMARY OF SOURCES AND USES - ALL FUNDS

	General Fund	Daycare Fund	Town-Aid Fund	Capital Non-Recurring Fund	Recreation Fund	Eastern Highlands Health District	Debt Service Fund	Capital Projects Fund	Cemetery Fund	Enterprise Funds	Internal Service Funds	Total All Funds
REVENUES:												
Property Taxes	\$ 24,882,355											\$24,882,355
Intergovernmental	17,598,780	449,619	206,217	382,670		508,870		17,764,355			211,130	37,121,641
Investment Income									24,000		5,360	29,360
Charges for Services	387,030	829,536				200,260				1,288,700	2,600,020	5,305,546
Other Local Revenues	666,620			278,000	1,793,150				15,700		212,450	2,965,920
Bonds & Lease Purchase								896,020				896,020
Premium Income											7,774,070	7,774,070
TOTAL REVENUES	43,534,785	1,279,155	206,217	660,670	1,793,150	709,130		18,660,375	39,700	1,288,700	10,803,030	78,974,912
OTHER RESOURCES:												
Operating Transfers In	2,500			250,000	384,660		910,000	414,045			173,000	2,134,205
TOTAL REVENUES AND OTHER SOURCES	43,537,285	1,279,155	206,217	910,670	2,177,810	709,130	910,000	19,074,420	39,700	1,288,700	10,976,030	81,109,117
EXPENDITURES:												
Government Operations	2,276,815							370,000				2,646,815
Public Safety	2,780,310							63,000				2,843,310
Public Works	1,920,830		206,200					1,968,120		1,273,360		5,368,510
Community Services	1,531,010	1,277,660			2,172,620	716,290		98,300	41,820			5,837,700
Community Development	484,310							16,575,000				17,059,310
Town-Wide Expenditures	2,500,860										11,050,913	13,551,773
Education	30,512,390											30,512,390
Debt Service							836,460					836,460
TOTAL EXPENDITURES	42,006,525	1,277,660	206,200		2,172,620	716,290	836,460	19,074,420	41,820	1,273,360	11,050,913	78,656,268
OTHER USES:												
Operating Transfers Out	1,530,760			900,045		3,000						2,433,805
TOTAL EXPENDITURES AND OTHER USES	43,537,285	1,277,660	206,200	900,045	2,172,620	719,290	836,460	19,074,420	41,820	1,273,360	11,050,913	81,090,073
Excess/(Deficiency) - Revenues and Other Resources Over Expenditures and Other Uses		1,495	17	10,625	5,190	(10,160)	73,540		(2,120)	15,340	(74,883)	19,044
Fund Balance, July 1	1,824,737	301,994	2,281	14,497	184,071	234,514	(54,928)	133,496	317,821	840,994	3,395,674	7,195,151
Fund Balance, June 30	\$1,824,737	\$303,489	\$2,298	\$25,122	\$189,261	\$224,354	\$18,612	\$133,496	\$315,701	\$856,334	\$3,320,791	7,214,195
Retained Earnings Fund Balance:										856,334	3,320,791	4,177,125
Reserved for Perpetual Care									315,701			315,701
Reserved for Future Claims												
Design for Specific Projects								19,074,420				19,074,420
Available for Appropriation	1,824,737	303,489	2,298	25,122	189,261	224,354	18,612	(18,940,924)				(16,353,051)
Total Retained Earnings and Fund Balance, June 30	\$1,824,737	\$303,489	\$2,298	\$25,122	\$189,261	\$224,354	\$18,612	\$133,496	\$315,701	\$856,334	\$3,320,791	7,214,195

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 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
111 General Fund - Town					
100 General Government					
15100 Town Clerk	\$ 167,717	\$ 242,000	\$ 242,000	\$ 203,100	\$ 208,700
16200 Accounting & Disbursements	8,717,417	8,001,520	8,351,520	8,379,454	7,522,650
16300 Revenue Collections	23,482,043	23,887,027	23,887,027	23,889,027	24,894,905
16402 Property Assessment	59,339	57,100	57,100	57,940	63,110
16600 Information Technology	13,200	2,500	2,500	2,500	2,500
30900 Facilities Management	5,815	5,090	5,090	5,440	5,090
Total 100 General Government	32,445,531	32,195,237	32,545,237	32,537,461	32,696,955
200 Public Safety					
21100 Police Supervision	24,589	25,000	25,000	25,000	25,000
21200 Police Services				18,600	18,550
21300 Animal Control	9,768	10,360	10,360	6,090	3,420
22101 Fire Marshal	165	35,100	35,100	35,100	66,620
23100 Emergency Management	8,659	8,000	8,000	8,000	11,300
Total 200 Public Safety	43,181	78,460	78,460	92,790	124,890
300 Public Works					
30100 Public Works Administration	1,053	1,400	1,400	18,040	1,400
30400 Grounds Maintenance	89,230	91,820	91,820	89,550	91,290
30600 Equipment Maintenance	2,371	2,500	2,500	2,500	2,500
Total 300 Public Works	92,654	95,720	95,720	110,090	95,190
400 Community Services					
42100 Human Services Administration	6,453				
43100 Library Services Admin	38,170	34,000	34,000	34,315	26,000
Total Community Services	44,623	34,000	34,000	34,315	26,000
500 Community Development					
30800 Building Inspection	167,777	176,030	176,030	201,850	205,030
30810 Housing Inspection	98,862	86,810	86,810	89,950	87,310
51100 Planning Administration	32,075	34,300	34,300	23,300	31,300
Total 500 Community Development	298,714	297,140	297,140	315,100	323,640
600 Education					
60001 Education	10,334,845	10,309,580	10,309,580	10,296,025	10,270,610
Total 600 Education	10,334,845	10,309,580	10,309,580	10,296,025	10,270,610
900 Other Financing					
91000 Other Financing Sources				1,324	
Total 900 Other Financing				1,324	
Total 111 General Fund- Town	\$43,259,548	\$43,010,137	\$43,360,137	\$43,387,105	\$43,537,285

**Town of Mansfield
Revenue Summary by Object**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
401 Taxes and Related Items					
40101 Current Year Levy	22,849,026	23,364,477	23,364,477	23,364,477	24,372,355
40102 Prior Year Levy	195,916	200,000	200,000	200,000	200,000
40103 Interest & Lien Fees	154,033	125,000	125,000	125,000	125,000
40104 Motor Vehicle Supplement	186,800	175,000	175,000	175,000	175,000
40105 Susp. Coll. Taxes - Trnsc.	25,431	6,000	6,000	8,000	6,000
40106 Susp. Coll. Int. - Trnsc.	35,508	4,000	4,000	4,000	4,000
40108 Motor Vehicle Penalty	403				
Total 401 Taxes and Related	23,447,117	23,874,477	23,874,477	23,876,477	24,882,355

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 10/11 totals \$33,613,055 amount, \$14,448,125 would come from the current tax levy, \$510,000 from tax related items as listed above and \$18,654,930 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
2010/11

Amount to Raise by Taxation		Dollars	Equivalent Mill Rate
1. Proposed Budget			
Mansfield School Board	\$20,588,160		
Town	13,024,895	33,613,055	34.69
2. Less:			
Tax Related Items	510,000		
Non-Tax Revenues	18,654,930		
App. of Fund Balance		19,164,930	19.78
Amount to Raise by Taxes (current levy)		\$14,448,125	14.91

Tax Warrant Computation

1. Amount to Raise by Taxes (current levy)	14,448,125	14.91
2. Reserve for Uncollected Taxes	420,000	.43
3. Elderly Programs	34,300	.04
Tax Warrant	\$14,902,425	15.38

Mill Rate Computation

1. Tax Warrant	14,902,425	
2. Taxable Grand List	969,090,991	= 15.38

Region 19

The proposed proportionate share of Region 19 school expenditures to be raised by taxes from the Town of Mansfield is estimated to be \$9,924,230.

In arriving at this estimated tax warrant, 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

2010/11

<u>Amount to Raise by Taxation</u>	<u>Dollars</u>	<u>Equivalent Mill Rate</u>
1. Proposed Proportionate Share Region 19 School Board	9,924,230	10.24
Amount to Raise by Taxes (current levy)	9,924,230	<u>10.24</u>
<u>Tax Warrant Computation</u>		
1. Amount to Raise by Taxes (current levy)	9,924,230	10.24
2. Adjustments		
Tax Warrant	9,924,230	
<u>Mill Rate Computation</u>		
1. Tax Warrant	9,924,230	
-----	-----	= 10.24
2. Taxable Grand List	969,090,991	

**Town of Mansfield
Revenue Summary by Object**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
402 Licenses and Permits					
40201 Misc Licenses & Permits	2,655	2,500	2,500	2,500	2,520
40202 Sport Licenses	596	700	700	600	700
40203 Dog Licenses	8,642	7,800	7,800	8,000	8,000
40204 Conveyance Tax	83,052	150,000	150,000	120,000	125,000
40210 Subdivision Permits	4,320	6,000	6,000	2,000	4,000
40211 Zoning/Special Permits	18,295	18,000	18,000	14,000	18,000
40212 Zba Applications	3,970	4,000	4,000	4,000	4,000
40214 Iwa Permits	5,225	6,000	6,000	3,000	5,000
40223 Sewer Permits		50	50	50	50
40224 Road Permits	806	1,300	1,300	1,300	1,300
40230 Building Permits	166,658	175,000	175,000	200,000	204,000
40231 Adm Cost Reimb-permits	134	100	100	100	100
40232 Housing Code Permits	97,350	86,000	86,000	87,000	86,000
40233 Housing Code Penalties		100	100	100	100
40234 Landlord Registrations	1,125	600	600	700	600
Total 402 Licenses	392,828	458,150	458,150	443,350	459,370

Conveyance taxes and building fees are the two largest items in this category. Based on the current year, the fiscal year 10/11 budget reflects a modest increase in the real estate market for new construction.

**Town of Mansfield
Revenue Summary by Object**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
404 Fed. Support Gov					
40352 Payment In Lieu Of Taxes	5,539	1,850	1,850	1,850	1,850
40357 Social Serv Block Grant	6,453				
Total 404 Fed. Support-Gov	<u>11,992</u>	<u>1,850</u>	<u>1,850</u>	<u>1,850</u>	<u>1,850</u>

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. At this time, it is not certain whether we will receive this grant in 2010/11, and therefore did not budget for it.

**Town of Mansfield
Revenue Summary by Object**

		Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
405 State Support Education						
40401	Education Assistance	10,087,433	10,070,680	10,070,680	10,070,680	10,070,680
40402	School Transportation	247,412	238,900	238,900	225,345	199,930
Total 405 State Support - Ed		<u>10,334,845</u>	<u>10,309,580</u>	<u>10,309,580</u>	<u>10,296,025</u>	<u>10,270,610</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. However this grant has been further capped at 61% of our entitlement for 2009/10.

**Town of Mansfield
Revenue Summary by Object**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
406 State Support Gov					
40451 Pilot - State Property	8,396,689	7,642,420	7,992,420	8,055,354	7,224,400
40454 Circuit Crt-parking Fines	2,995				
40455 Circuit Breaker	42,699	43,000	43,000	43,000	46,720
40456 Tax Relief For Elderly	2,000	2,000	2,000	2,000	2,000
40457 Library - Connecticut/ill	17,344	14,000	14,000	14,000	10,000
40458 Library - Basic Grant	2,473	2,000	2,000	2,315	
40459 Tax Credit New Mfg Equipment	6,034	3,250	3,250	3,250	4,500
40460 Boat Reimbursement	2,503	2,500	2,500	2,500	2,500
40462 Disability Exempt Reimb	1,287	800	800	800	800
40465 Emerg Mgmt Performance Grant	8,659	8,000	8,000	8,000	11,300
40469 Veterans Reimb	6,467	6,560	6,560	7,400	7,600
40494 Judicial Revenue Distribution	9,749	3,000	3,000	3,000	3,000
40496 Pilot-holinko Estates	14,206	13,500	13,500	13,500	13,500
Total 406 State Support- Gov	8,513,105	7,741,030	8,091,030	8,155,119	7,326,320

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. Estimates from the State at this time reflect a decrease next year of \$830,955 or 10.3%.

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 \$3,720 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.

Fiscal year adjusted 09/10 reflects the additional PILOT payment approved by the legislature for the Mansfield Hollow Flood Control area. At this time it is not clear whether Mansfield will receive this payment in 2010/11. It was however included in the approved biennial budget.

**Town of Mansfield
Revenue Summary by Object**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
409 Charge for Services					
40604 Data Process Serv- Reg 19	10,700				
40605 Region 19 Financial Services	75,110	85,810	85,810	85,810	87,530
40606 Health District Services	14,940	17,290	17,290	17,290	19,720
40610 Recording	55,195	60,000	60,000	55,000	55,000
40611 Copies Of Records	11,088	17,240	17,240	11,810	11,240
40612 Vital Statistics	8,930	6,000	6,000	8,000	8,500
40613 Sale Of Maps/regs	40	100	100	100	100
40620 Police Service	24,501	25,000	25,000	25,000	25,000
40622 Redemption/Release Fees	2,715	3,000	3,000	2,000	2,500
40625 Animal Adoption Fees	885	1,600	1,600	900	900
40628 Redemption Fees-Hampton/Scot	230			100	
40629 Adoption Fees-Hampton Scotlan	10			20	
40641 Postage On Overdue Books	18,353	18,000	18,000	18,000	16,000
40650 Blue Prints	174	50	50	50	50
40656 Reg Dist 19 Grnds Mntnce	75,830	78,100	78,100	75,830	77,350
40663 Zoning Regulations	131	200	200	200	200
40671 Day Care Grounds Maintenance	10,700	11,020	11,020	11,020	11,240
40674 Charge for Services	2,371	2,500	2,500	2,500	2,500
40678 Celeron Sq Assoc Bikepath	2,700	2,700	2,700	2,700	2,700
40684 Cash Overage/Shortage	(63.00)				
40698 Financial Services-Columbia	11,510			30,000	
40699 Fire Safety Code Fees		35,000	35,000	35,000	66,500
Total 409 Charge for Services	326,050	363,610	363,610	381,330	387,030

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 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
410 Fines and Forfeitures						
40702	Parking Tickets - Town	12,805	4,500	4,500	4,500	4,500
40710	Building Fines	1,080	1,000	1,000	1,250	1,000
40711	Landlord Registration Penalty		90	90	90	90
40715	Ordinance Violation Penalty	448			2,040	500
40716	Noise Ordinance Violation				100	50
40717	Possession Alcohol Ordinance				8,500	8,500
40718	Open Liquor Container Ordin				10,000	10,000
Total 410 Fines and Forfeitures		14,333	5,590	5,590	26,480	24,640

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

**Town of Mansfield
Revenue Summary by Object**

		Actual	Adopted	Adjusted	Estimated	Proposed
		08/09	09/10	09/10	09/10	10/11
411	Miscellaneous					
40801	Rent	5,928	5,760	5,760	3,020	
40804	Rent - Historical Soc	2,925	2,000	2,000	2,350	2,000
40807	Rent - Town Hall	100	200	200	200	200
40808	Rent - Senior Center		100	100	100	100
40817	Telecom Services Payment	91,545	100,000	100,000	95,000	95,000
40820	Interest Income	93,973	140,000	140,000	80,000	80,000
40824	Sale Of Supplies				50	20
40825	Rent - R19 Maintenance	2,790	2,790	2,790	2,790	2,790
40890	Other	8,000	2,500	2,500	2,500	2,500
40893	Sale Of Property				17,964	
Total	411 Miscellaneous	<u>205,261</u>	<u>253,350</u>	<u>253,350</u>	<u>203,974</u>	<u>182,610</u>

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 low and we expect that they will remain low for the coming fiscal year. For FY 2010/11 we have anticipated interest income of \$80,000.

**Town of Mansfield
Revenue Summary by Object**

		Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
412	Operating Transfers In					
40928	School Cafeteria	2,500	2,500	2,500	2,500	2,500
	Total 412 Operating Transfers In	2,500	2,500	2,500	2,500	2,500

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

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**EXPENDITURE
SUMMARIES**

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

	ACTUAL 08/09	APPROP 09/10	ADJ. APP 09/10	ESTIMATED 09/10	PROPOSED 10/11
General Fund - Town					
10000 General Government	2,309,810	2,299,060	2,291,290	2,286,622	2,276,815
20000 Public Safety	2,789,554	2,783,540	2,795,740	2,808,964	2,780,310
30000 Public Works	1,851,211	1,920,280	1,921,390	1,870,520	1,920,830
40000 Community Services	1,530,803	1,474,090	1,474,240	1,485,840	1,531,010
50000 Community Development	517,500	490,350	496,540	481,640	484,310
60000 Education- MBOE	20,682,167	20,595,570	20,595,570	20,595,570	20,588,160
70000 Town-Wide Expenditures	2,471,997	2,457,770	2,445,890	2,437,620	2,500,860
90000 Other Financing	1,014,660	1,064,660	1,414,660	1,414,660	1,530,760
TOTAL General Fund - Town	\$33,167,702	\$33,085,320	\$33,435,320	\$33,381,436	\$33,613,055

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

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
111 General Fund - Town					
100 General Government					
11100 Legislative	\$ 67,425	\$ 68,140	\$ 68,140	\$ 75,630	\$ 69,890
12100 Municipal Management	188,914	188,160	188,160	189,262	188,990
12200 Human Resources	102,825	118,260	121,330	121,330	120,250
13100 Town Attorney	34,135	40,000	40,000	22,000	37,950
13200 Probate	1,736	1,490	1,490		5,230
14200 Registrars	49,721	56,240	50,280	48,230	57,210
15100 Town Clerk	181,342	184,870	184,870	187,770	189,870
15200 General Elections	12,415	12,650	12,650	9,750	20,450
16100 Finance Administration	76,152	47,370	60,110	60,320	48,400
16200 Accounting & Disbursements	264,109	250,800	234,510	234,630	237,790
16300 Revenue Collections	139,858	131,480	130,150	128,440	132,640
16402 Property Assessment	201,125	195,450	195,450	195,540	197,975
16510 Central Copying	40,778	39,000	39,000	39,000	39,000
16511 Central Services	29,998	33,500	33,500	30,000	32,500
16600 Information Technology	64,700	67,000	67,000	67,000	10,000
30900 Facilities Management	854,577	864,650	864,650	877,720	888,670
Total 100 General Government	2,309,810	2,299,060	2,291,290	2,286,622	2,276,815
200 Public Safety					
21200 Police Services	877,122	954,230	954,230	954,530	950,950
21300 Animal Control	84,574	86,870	87,530	87,530	87,530
22101 Fire Marshal	111,401	111,520	120,520	129,220	125,390
22155 Fire & Emerg Services Admin	209,991	206,850	206,850	206,850	206,850
22160 Fire & Emergency Services	1,453,809	1,374,950	1,374,950	1,382,464	1,361,170
23100 Emergency Management	52,657	49,120	51,660	48,370	48,420
Total 200 Public Safety	2,789,554	2,783,540	2,795,740	2,808,964	2,780,310
300 Public Works					
30100 Public Works Administration	37,046	88,410	88,410	48,800	79,900
30200 Supervision & Operations	85,924	86,580	86,580	81,200	90,610
30300 Road Services	721,457	654,450	655,190	655,190	658,640
30400 Grounds Maintenance	326,259	341,620	341,990	334,710	341,660
30600 Equipment Maintenance	507,894	570,210	570,210	570,210	569,210
30700 Engineering	172,631	179,010	179,010	180,410	180,810
Total 300 Public Works	1,851,211	1,920,280	1,921,390	1,870,520	1,920,830
400 Community Services					
42100 Human Services Administration	276,161	279,600	270,850	282,820	293,750
42202 Mansfield Challenge - Winter	2,669	2,650	2,650	2,650	2,650
42204 Youth Employment - Middle Sch	4,000	2,000	2,000	2,000	2,000
42210 Youth Services	124,593	126,470	135,310	135,310	155,310

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

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
42300 Senior Services	212,277	191,550	191,550	191,550	166,580
43100 Library Services Admin	608,684	573,100	573,160	572,790	617,180
45000 Contributions To Area Agency	302,419	298,720	298,720	298,720	293,540
Total 400 Community Services	1,530,803	1,474,090	1,474,240	1,485,840	1,531,010
500 Community Development					
30800 Building Inspection	154,159	122,920	122,920	122,920	145,550
30810 Housing Inspection	118,857	113,610	119,800	119,800	97,730
51100 Planning Administration	225,914	226,820	226,820	225,920	226,780
52100 Planning/Zoning Inland/Wetlnd	14,104	20,500	20,500	6,500	7,500
58000 Boards and Commissions	4,466	6,500	6,500	6,500	6,750
Total 500 Community Development	517,500	490,350	496,540	481,640	484,310
700 Town-Wide Expenditures					
71000 Employee Benefits	2,357,440	2,350,420	2,350,420	2,319,290	2,290,590
72000 Insurance	114,557	118,330	118,330	118,330	126,470
73000 Contingency		(10,980)	(22,860)		83,800
Total 700 Town-Wide Expenditures	2,471,997	2,457,770	2,445,890	2,437,620	2,500,860
900 Other Financing					
92000 Other Financing Uses	1,014,660	1,064,660	1,414,660	1,414,660	1,530,760
Total 900 Other Financing Uses	1,014,660	1,064,660	1,414,660	1,414,660	1,530,760
Total 111 General Fund - Town	\$12,485,535	\$12,489,750	\$12,839,750	\$12,785,866	\$13,024,895

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

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
111 General Fund - Town					
51016 SRL Grant Deduction	\$ -	\$ -	\$ -	(3,290)	\$ (4,320)
51029 TVCCA Senior Service Deductio					(2580)
51030 Underage Drinking Deduction	(8750)	(8750)	(8750)	(9200)	
51031 Elderly Disabled Transp Deduction	(3000)				
53146 Court Filing Fee					
51027 Youth Service Bureau-Deduction	(16320)	(16430)	(16340)	(16340)	(16340)
51405 Town Aid Deduction	(105580)	(47690)	(47690)	(87300)	(56200)
Total Salary Reductions	(133,650)	(72,870)	(72,780)	(116,130)	(79,440)
511 Noncertif.					
51103 Maintenance Personnel	168,406	170,620	170,620	170,620	170,590
51111 Other Salaries	65				
51113 Substitutes - Maintenance Per	9,286	1,200	1,200	1,200	1,200
51120 Overtime - Straight Time	1,153	2,300	2,300	2,300	2,300
51121 Overtime - Double Time	669	1,000	1,000	1,000	1,000
51122 Overtime - Time And One Half	15,124	14,000	14,000	14,000	14,000
Total 511 Noncertif.	194,703	189,120	189,120	189,120	189,090
517 Salaries and Wages					
51201 Regular Payroll - CSEA	1,528,256	1,559,720	1,554,970	1,551,800	1,506,450
51202 Part-time (B) - CSEA	58,185	69,700	69,760	69,760	84,600
51203 Parttime NB CSEA	47,117	23,040	23,040	23,040	23,040
51204 Overtime - 1-1/2 Time - CSEA	1,662	3,290	3,290	3,290	3,290
51205 Overtime - Straight Time-CSEA	2,363	5,200	5,200	5,200	5,200
51301 Regular	104,413				
51302 Part-time (nb)	64,540	67,840	67,840	67,840	63,260
51303 Overtime - Time And One Half	36,834				
51305 Reimbursable Overtime	7,696	25,000	25,000	25,000	25,000
51401 Regular	1,011,077	945,100	946,210	938,930	948,460
51402 Overtime - Time And One Half	75,579	80,480	80,480	80,480	80,480
51403 Overtime - Double Time	781				
51501 Regular	570,726	749,540	749,540	749,540	746,140
51503 Part-time	239,031	195,000	195,000	195,000	195,000
51504 Training Salaries	90,118	20,000	20,000	20,000	10,000
51505 Overtime - Time And One Half	263,442	125,000	125,000	125,000	125,000
51508 Volunteer Incentive Program	43,683	44,500	44,500	44,500	44,500
51601 Regular Payroll	1,514,279	1,474,160	1,470,610	1,465,230	1,466,210
51602 Part-time (B)		21,750	24,820	24,820	24,820
51603 Temporary	42,967	44,280	44,280	44,280	44,200
51604 Elected Officials	45,892	50,640	44,680	44,680	51,810
51605 Part-time (NB)	175,850	133,370	155,180	155,180	195,920
51609 Reimbursable Pay	4,030				
51630 Unalloc. "Steps" Reduction		(17,640)	(17,640)		
51631 Unalloc Longevity Reduction		(43,340)	(43,340)		
Total 517 Salaries and Wages	5,928,521	5,576,630	5,588,420	5,633,570	5,643,380

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

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
520 Benefits					
52001 Social Security	352,117	348,150	348,150	340,000	346,000
52002 Workers Compensation	375,000	335,000	335,000	335,000	285,000
52003 MERS	355,619	343,310	343,310	343,310	428,000
52004 MERS/Adjustments	578	600	600	600	600
52005 Unemployment Compensation	41,075	67,000	67,000	48,000	48,000
52006 Pension-Annuity	7,891	8,700	8,700	8,700	8,700
52007 Medicare	93,756	86,970	86,970	86,140	86,610
52008 MERS/Administrative Assesment	13,500	14,000	14,000	15,000	15,500
52009 Salary Related Benefits	(13,822)				
52011 MERS - Firefighters	72,357	70,000	70,000	70,000	107,000
Total 520 Benefits	1,298,071	1,273,730	1,273,730	1,246,750	1,325,410
521 Medical Ben.					
52013 Soc Security Altern ICMA 2%	16,494	14,700	14,700	14,700	14,700
52103 Town - Life Insurance	21,040	22,000	22,000	22,000	23,250
52105 Town-Medical Insurance	999,915	1,011,690	1,011,690	1,011,690	901,780
52106 Employee Assist Prog (USMHS)	4,800	4,800	4,800	4,800	4,850
52112 Long Term Disability Insuranc	41,649	50,000	50,000	50,500	52,000
52113 Short Term Disability Insuran	37,021	43,500	43,500	38,850	40,000
52120 Trans To Enterprise Fund	(62,050)	(70,500)	(70,500)	(70,500)	(71,900)
Total 521 Medical Ben	1,058,869	1,076,190	1,076,190	1,072,040	964,680
522 Misc Benefits					
52201 Prof Improv Reimbursement	1,341	2,250	2,250	2,250	2,250
52202 Travel/Conference Fees	16,475	20,140	20,140	21,855	20,400
52203 Membership Fees/Prof Dues	37,136	33,170	33,170	33,920	36,615
52204 Uniform Maintenance	5,054	2,700	2,700	2,700	2,700
52205 Work Clothing	7,620	12,000	12,000	12,000	12,000
52206 Protective Clothing	17,896	18,300	18,300	18,300	18,300
52209 Staff Development	2,753	5,000	5,000	3,500	3,500
52210 Training	19,720	24,280	24,280	24,105	24,395
52211 Uniform Allowance	70	1,300	1,300	1,300	400
52212 Mileage Reimbursement	2,320	3,400	3,400	2,950	3,350
52213 Meal Reimbursement	3,964	4,550	4,550	4,550	4,550
52215 Recruitment Expense	431	1,200	1,200	1,200	1,200
Total 522 Misc Benefits	114,780	128,290	128,290	128,630	129,660
531 Prof & Tech Services					
53111 Medical Services	7,643	24,700	24,700	20,400	23,650
53119 LAN/WAN Expenditures	64,700	67,000	67,000	67,000	10,000
53120 Prof & Tech Services	70,744	23,760	23,760	20,200	25,100
53122 Legal Services	84,551	90,000	90,000	67,030	80,980
53123 Veterinary Service	2,767	3,000	3,000	3,000	3,000
53124 Consultants		1,500	1,500	1,500	1,500
53125 Audit Expense	36,355	44,450	44,450	50,400	41,950
53133 Drug Testing	1,902	5,500	5,500	2,750	5,500
Total 531 Prof & Tech	268,662	259,910	259,910	232,280	191,680

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

		Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
532 Purch Property Services						
53213	Refuse Collection	8,382	10,000	10,000	9,264	6,000
53230	Water/Sewer	33,347	36,680	36,680	36,680	36,680
53231	Water Hydrants	16,013	22,860	22,860	32,310	25,360
53232	Bldg Maintenance Service	30,533	26,000	26,000	26,000	25,000
Total	532 Purch Prope	88,275	95,540	95,540	104,254	93,040
533 Repairs/Maintenance						
53301	Building Repairs	20,563	24,600	20,600	24,600	22,600
53302	Equipment Repair	23,566	28,150	26,177	28,600	26,750
53303	Veh Repairs & Maintenance	45,968	35,000	35,000	42,000	35,000
53304	Equip Maintenance Contracts	173				
53308	Ambulance Repairs	2,458	4,000	4,000	4,000	4,000
53314	Equipment Testing	14,224	10,000	10,000	12,000	10,000
Total	533 Repairs/Maintenance	106,952	101,750	95,777	111,200	98,350
534 Rentals						
53402	Equipment Rental		530	530	530	530
Total	534 Rentals		530	530	530	530
537 Contrib to Area Agencies						
53701	Dial-A-Ride	41,030	41,030	41,030	41,030	41,030
53702	Wincog	17,506	17,420	17,420	17,420	17,420
53703	WRFSOA-McSweeny Senior Cneter	6,500	1,500	1,500	1,500	1,500
53707	United Services, Inc	8,550	8,000	8,000	8,000	7,000
53708	WRTD - Windam Reg Transit Dis	37,310	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	4,000	4,000	4,000	3,000
53712	CT Legal Services	6,000	5,000	5,000	5,000	4,000
53717	Mansfield/Eagleville Fire Dep					
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	3,750	15,000	15,000	15,000	15,000
53727	Community Companion & Homemak	4,500	4,000	4,000	4,000	3,000
53733	Eastern Highlands Health Dist	111,843	112,230	112,230	112,230	111,050
53734	Mansfield/UCONN Transportatio	4,500	500	500	500	500
53737	Holy Family Shelter	3,000	3,000	3,000	3,000	3,000
53739	Veterans' Services	13,500	10,000	10,000	10,000	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	2,500	2,500	2,500	2,500	2,500
Total	537 Contrib to Area Agencies	302,419	298,720	298,720	298,720	293,540
538 Insurance						
53801	General Liability Insurance	158,857	167,330	167,330	167,330	175,470
53802	Insurance Consultant	893				
53808	LAP Reimbursable Deductible		2,000	2,000	2,000	2,000
Total	538 Insurance	159,750	169,330	169,330	169,330	177,470

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

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
539 Other Purch Services					
53920 Vital Statistics	226	600	600	500	500
53921 Alarm Service	42,539	42,860	42,860	46,860	46,480
53923 Middle School Yth Employment	4,000	2,000	2,000	2,000	2,000
53924 Advertising	14,287	18,300	18,300	17,160	16,380
53925 Printing & Binding	8,923	16,550	16,550	14,062	16,700
53926 Postage	41,251	39,450	39,450	39,770	41,550
53927 Indexing & Recording	4,643	5,000	5,000	5,000	5,000
53933 Resident State Trooper	639,023	806,000	806,000	806,000	806,000
53934 Election Workers	10,450	7,000	7,000	5,500	12,000
53939 Other Program Expenses					2,000
53940 Copier Maintenance Fees	36,000	36,000	36,000	36,000	36,000
53943 Phone Service	87			500	1,250
53949 Community Events	7,572	2,000	2,000	2,000	2,000
53950 Bonus	121	350	350	350	350
53960 Other Purchased Services	2,292	1,400	1,400	1,600	1,600
53961 Microfilm & Photo Service	1,711	2,780	2,780	2,480	2,800
53964 Voice Communications	101,780	103,650	103,650	103,650	103,650
53967 Vol Firefighters Pension	40,500	40,500	40,500	40,500	40,500
Total 539 Other Purched Serv	955,405	1,124,440	1,124,440	1,123,932	1,136,760
541 Instructional Supplies					
54102 Library Supplies	3,502	3,000	3,000	3,000	3,000
54103 Audiovisual					200
54105 Art & Drafting	882	900	900	800	900
Total 541 Instructional Supplies	4,384	3,900	3,900	3,800	4,100
542 School/Library Books					
54214 Reference Bks & Periodicals	4,009	7,730	7,730	6,830	7,985
54252 Juvenile Books	19,780	17,850	17,850	17,850	17,850
54253 J-Periodicals	851	1,000	1,000	800	800
54254 J-realia	1,063	1,800	1,800	1,800	1,800
54256 J-Audiobook	1,605	2,550	2,550	2,550	2,550
54258 J-Reference	2,035	1,800	1,800	1,800	1,800
54259 J-Visual	1,004	2,120	2,120	2,120	2,120
54260 J-Music	586	600	600	600	600
54261 J-Computer Programs	(36.00)				
54262 Young Adult-Books	6,077	5,950	5,950	5,950	6,420
54263 YA-Periodicals	(6.00)	300	300	160	100
54271 ADULT-BOOKS	34,984	25,230	25,230	25,230	25,230
54272 A-Periodicals	5,374	5,400	5,400	5,400	5,400
54275 A-Audiobook	19,060	13,600	13,600	13,600	13,600
54277 A-Reference	7,838	7,230	7,230	7,230	7,230
54278 A-Visual	3,919	7,140	7,140	7,140	7,140
54279 A-Music	985	1,000	1,000	1,000	1,000
54283 Reference Computer Programs	8,070	6,000	6,000	6,000	6,000
Total 542 School/Library Books	117,198	107,300	107,300	106,060	107,625

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

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
543 Office Supplies					
54301 Office Supplies	27,191	29,600	29,600	25,370	27,100
54302 Copier Supplies	5,778	4,000	4,000	4,000	4,000
54303 Parks Supplies	84	450	450	450	450
54304 Medical Supplies	14,405	13,500	13,500	13,500	13,500
54309 Communications	1,800				
54310 Emergency Supplies	619	250	250	250	250
Total 543 Office Supplies	49,877	47,800	47,800	43,570	45,300
544 Food Service Supplies					
54402 Food	2,987	2,500	2,500	2,250	2,500
54410 Pet Food	441	400	400	400	400
Total 544 Food Services	3,428	2,900	2,900	2,650	2,900
545 Land/Rd Maint Supplies					
54504 Sand/Gravel/Cement	355	500	500	500	500
54510 Signs & Signals		100	100	100	100
54511 Grounds Supplies	20,153	22,000	22,000	22,000	21,000
Total 545 Land/Rd Maint Supplies	20,508	22,600	22,600	22,600	21,600
546 Energy					
54601 Gasoline - Unleaded	68,566	93,200	93,200	93,200	93,200
54602 Diesel Fuel	112,500	146,700	146,700	146,700	146,700
54603 Fuel Oil	140,250	135,250	135,250	135,250	70,500
54604 Electric	185,000	183,000	183,000	183,000	265,000
54605 Propane	4,327	4,400	4,400	4,400	4,400
54606 Natural Gas	24,800	22,800	22,800	22,800	24,500
54607 Street Lighting	42,500	45,050	45,050	45,050	48,000
54610 Clean Energy	1,000	1,000	1,000	8,070	8,500
Total 546 Energy	578,943	631,400	631,400	638,470	660,800
547 Building Supplies					
54701 Building Supplies	38,268	43,400	43,400	43,400	43,400
54702 Custodial Supplies	1,163	1,350	1,350	1,350	1,350
54704 Paint Supplies	5,509	7,100	7,100	7,100	7,100
54705 Hand Tools	4,088	2,350	2,350	2,350	2,350
54706 Non Capitalized Equipment	1,584	1,650	1,650	1,550	1,650
Total 547 Building Supplies	50,612	55,850	55,850	55,750	55,850

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

		Actual	Adopted	Adjusted	Estimated	Proposed
		08/09	09/10	09/10	09/10	10/11
548 Rolling Stock Supplies						
54802	Lubrication & Anti-freeze	7,764	7,500	7,500	7,500	7,500
54806	Auto Parts	13,731	14,440	14,440	14,440	14,440
54807	Truck Parts	93,038	78,000	78,000	80,000	78,000
54808	Equipment Parts	41,708	46,300	46,300	46,300	46,300
Total	548 Rolling Stock Supplies	156,241	146,240	146,240	148,240	146,240
549 Other Supplies						
54901	Firefighting Supplies	9,980	6,000	6,000	6,000	6,000
54906	Police Supplies	2,127	2,500	2,500	2,500	2,500
54909	Welding Supplies	2,093	3,500	3,500	3,500	2,500
54911	Other Program Supplies	12,209	10,450	10,450	10,450	10,450
Total	549 Other Supplies	26,409	22,450	22,450	22,450	21,450
554 Equipment						
55412	Trucks			5,973	6,000	
55420	Office Equipment	9,140				
55422	Furniture/Furnishings	436	400	400	400	400
55423	System Support					52,520
55430	Equipment - Other	23,216	20,800	20,800	20,750	19,800
Total	554 Equipment	32,792	21,200	27,173	27,150	72,720
563 Misc Expenses & Fees						
56306	Fee Waivers	85,260	87,000	87,000	102,590	100,850
56312	Contingency		50,000	38,120		83,800
56350	Board of Assessment Appeals	657	450	450	450	700
56351	Comm. on Sens. & Phys Impaire		100	100	100	100
56352	Commission on Aging		100	100	100	100
56353	Parks & Advisory Committee	2,081	3,000	3,000	3,000	3,000
56354	Zoning Board of Appeals	1,638	1,500	1,500	1,500	1,500
56355	Conservation Commission	90	100	100	100	100
56356	Beautification Committee		500	500	500	500
56357	Historic District Commission		150	150	150	150
56358	Arts Advisory Committee		500	500	500	500
56359	Agriculture Committee		100	100	100	100
Total	563 Misc Expenses & Fees	89,726	143,500	131,620	109,090	191,400
570 Expend Reductions						
57121	Coventry Share-Probate	(2,000)	(1,360)	(1,360)	(2,850)	
Total	570 Expend Reductions	(2,000)	(1,360)	(1,360)	(2,850)	0

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

		Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
582 Trans Out-Spec Rev Fund						
58211	Cnr	60,000		400,000	400,000	
58219	Other Operating	5,000	5,000	5,000	5,000	5,000
58226	Other Operating-Downtown Part	125,000	125,000	125,000	125,000	125,000
58227	Parks & Recreation Fund	334,660	334,660	334,660	334,660	340,760
Total 582 Trans Out-Spec Rev Fund		524,660	464,660	864,660	864,660	470,760
583 Trans Out-Debt Serv Fund						
58300	Debt Service Fund	415,000	500,000	500,000	500,000	760,000
Total 583 Trans Out-Debt Serv Func		415,000	500,000	500,000	500,000	760,000
584 Trans Out-Capital Proj						
58400	Capital Projects Fund	25,000	50,000	0	0	250,000
Total 584 Trans Out-Capital Proj		25,000	50,000	0	0	250,000
587 Trans Out-Trust A						
58714	Medical Pension Trust Fund	50,000	50,000	50,000	50,000	50,000
Total 587 Trans Out-Trust A		50,000	50,000	50,000	50,000	50,000
Total 111 General Fund - Town		<u>\$12,485,535</u>	<u>\$12,489,750</u>	<u>\$12,839,750</u>	<u>\$12,785,866</u>	<u>\$13,024,895</u>

**TOWN GOVERNMENTAL
ACTIVITIES**

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

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
100 General Government					
11100 Legislative	67,425	68,140	68,140	75,630	69,890
12100 Municipal Management	188,914	188,160	188,160	189,262	188,990
12200 Human Resources	102,825	118,260	121,330	121,330	120,250
13100 Town Attorney	34,135	40,000	40,000	22,000	37,950
13200 Probate	1,736	1,490	1,490		5,230
14200 Registrars	49,721	56,240	50,280	48,230	57,210
15100 Town Clerk	181,342	184,870	184,870	187,770	189,870
15200 General Elections	12,415	12,650	12,650	9,750	20,450
16100 Finance Administration	76,152	47,370	60,110	60,320	48,400
16200 Accounting & Disbursements	264,109	250,800	234,510	234,630	237,790
16300 Revenue Collections	139,858	131,480	130,150	128,440	132,640
16402 Property Assessment	201,125	195,450	195,450	195,540	197,975
16510 Central Copying	40,778	39,000	39,000	39,000	39,000
16511 Central Services	29,998	33,500	33,500	30,000	32,500
16600 Information Technology	64,700	67,000	67,000	67,000	10,000
30900 Facilities Management	854,577	864,650	864,650	877,720	888,670
Total 100 General Govt.	2,309,810	2,299,060	2,291,290	2,286,622	2,276,815

GENERAL GOVERNMENT

Mission

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

Program Purpose and Description

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

LEGISLATIVE – 11100

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

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

FY 2009/10 Highlights

- Maintained active involvement with the Mansfield Downtown Partnership (three council members currently sit on the Partnership's Board of Directors).
- Established ad hoc Regionalization Committee, Ordinance Review Committee, Sustainability Committee, and the Parking Steering Committee. Continued to serve on a number of Council advisory committees.
- 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.
- Revised the special police services ordinance. Reviewed the feasibility of adopting a parking ordinance and farm building tax exemption ordinance. Adopted the fire prevention fee structure.
- Adopted revised *Planning, Acquisition and Management Guidelines* for Mansfield open space.
- Purchased three key open space parcels: 55-acre Dorwart property; 69-acre Mansfield recreation Park (Lions Club); and 135-acre Moss Sanctuary.
- Co-sponsored several successful community events, including the *Tour de Mansfield* (bike tour), *Festival on the Green* and *Winter Fun Day* in collaboration with the Mansfield Downtown Partnership.
- Monitored various community developments and issues affecting Mansfield residents such as UConn Landfill, proposed UConn compost facility and water/wastewater issues.
- Published a *Citizen's Guide to the Budget – 2010 Edition*. 2009 edition was awarded an Honorable Mention in the CAFE Award of Excellence for Educational Communications.

FY 2010/11 Major Initiatives

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

**Town of Mansfield
Expenditure Budget**

		Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
11100 Legislative						
	511 Noncertif.	65				
	522 Misc Benefits	18,094	18,560	18,560	19,600	22,110
	531 Prof & Tech Services	36,355	44,450	44,450	50,400	41,950
	539 Other Purch Services	11,468	3,450	3,450	4,030	4,030
	541 Instructional Supplies					200
	543 Office Supplies	16	180	180	100	100
	544 Food Service Supplies	1,427	1,500	1,500	1,500	1,500
Total	11100 Legislative	67,425	68,140	68,140	75,630	69,890

<u>Work Measurements</u>	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
Agenda Items Considered	385	450	201	201
Regular Council Meetings Held	22	22	22	22
Special Council Meetings Held	8	8	8	8

MUNICIPAL MANAGEMENT– 12100

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

FY 2009/10 Highlights

- *Budget:* worked with Town Council and key stakeholders to prepare FY 2009/10 Budget designed to fund core and other important services while controlling expenditures to meet challenging economic conditions. The \$43 million spending plan represents a decrease of 1.6% below previous fiscal year.
- *Capital projects:* completed Hunting Lodge Road Bikeway project; completed base middle school fuel conversion project (project alternates ongoing). Continued to serve as active member of school building committee and assisted in preparation of committee's report and recommendations. Served as member of Four Corners Water and Sewer Advisory Committee and prepared capital budget recommendation to finance design and permitting related to the project.
- *Community-campus relations:* continued to work with public safety, university and landlord representatives to mitigate the impact of parties and related activity at student housing complexes adjacent to campus. Coordinated drafting and adoption of special public safety services ordinance. Worked with the President's Office at UCONN to coordinate restructuring of town-university relations committee to include spring weekend oversight duties; in fall of 2009, issued first joint town-university report on spring weekend. Worked cooperatively with UCONN to connect students with work experience opportunities in Mansfield; students completed a number of work assignments and projects for the Town at no (direct) cost to the Town.
- *Committee support:* assisted and supported the work of several new and reactivated committees such as the Storrs Center Parking Steering Committee, ad hoc Regionalization Committee, Ordinance Review Committee and the Ethics Board. Continued to support existing committees such as Public Safety, Personnel Committee, Mansfield Community Campus Partnership, and the Committee on Community Quality of Life.
- *Community development:* completed the \$500,000 small cities community development grant for the installation of sprinklers and fire safety improvements at Juniper Hill Village (senior housing); utilized program income to initiate several small scale small cities community development projects.
- *Economic development:* executed agreement with Department of Economic and Community Development to provide \$10 million in urban action grant funding to finance construction of Storrs Center intermodal center; assisted in establishment of Storrs Center parking steering committee; initiated design work for Storrs Road improvement project; continued negotiations with LeylandAlliance to prepare proposed Storrs Center development agreement. Assisted with coordination of WINCOG region economic development plan.
- *Freedom of Information:* worked cooperatively with Town Clerk's Office to implement a Freedom of Information (FOI) policy and set of procedures for processing and tracking requests. Developed and distributed a *Freedom of Information Guidelines* brochure to advisory committees and elected boards.
- *Police study:* initiated a police services study to determine present and future needs as well as options for providing police services in Mansfield.
- *Regionalism:* provided staff support to new Council regionalism committee. Participated in various regional and state efforts to promote regional service delivery options.
- *Senior services:* initiated hiring process to fill key vacancies; assist staff, commission on aging, senior center association and other key stakeholders to develop volunteer transportation program.
- *Strategic planning:* continued to assist Council with prioritization and implementation of the strategic plan; completed work on developing the government vision point and action steps. Facilitated comprehensive orientation for new Town Council, including goal-setting to help shape future policy.
- *Sustainability:* completed purchase of three key open space parcels - 55-acre Dorwart property, 69-acre Mansfield recreation Park (Lions Club) and 135-acre Moss Sanctuary. Participated as member of sustainability advisory committee and helped oversee preparation of greenhouse gas emissions inventory.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
12100 Municipal Management					
517 Salaries and Wages	181,083	181,200	181,200	181,200	182,420
522 Misc Benefits	5,179	4,760	4,760	5,400	4,370
539 Other Purch Services				1,062	
542 School/Library Books	16	200	200		200
543 Office Supplies	2,636	2,000	2,000	1,600	2,000
Total 12100 Municipal Management	188,914	188,160	188,160	189,262	188,990

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	71,268	73,119	73,644	74,312
<u>EMPLOYEES</u>				
Town Manager	1.00	1.00	1.00	1.00
Executive Ass't to Town Manager	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00
Paid from Other Funds	-	-	-	-
Paid from General Fund	2.00	2.00	2.00	2.00
<u>Work Measurements</u>				
Number of Full Time Equivalents	149.65	147.15	147.15	147.15
Staff Meetings Conducted	12	12	12	12

FY 2010/11 Major Initiatives

- *Budget:* develop proposed FY 2011/12 budget.
- *Capital projects:* assist Town Council with its review of proposed school renovation project. Pending Council's approval, submit proposal to voters for fall 2010 referendum. Complete alternates to Mansfield Middle School fuel conversion project; complete Birch Road bikeway project. Assist advisory committee with Four Corners water and sewer project.
- *Committee support:* continue to support the work of assigned advisory committees and the Town Council.
- *Community-campus relations:* continue efforts to promote quality of life and positive community-campus relations, including the implementation of additional regulatory measures.
- *Community development:* prepare application to Small Cities Community Development Block Grant Program.
- *Economic development:* complete negotiation of proposed development agreement with Storrs Center preferred developer; continue preparation of Storrs Center parking management plan; continue Storrs Road improvements project. Assist in implementation of WINCOG region economic development plan. Work with staff committee and other key stakeholders to develop more comprehensive economic development program focused on business retention and recruitment.
- *Police study:* complete the police services study.
- *Senior services:* complete hiring process to fill key vacancies; assist staff, commission on aging, senior center association and other key stakeholders to develop volunteer transportation program.
- *Strategic planning:* continue implementation of various aspects of the *Mansfield 2020: A Unified Vision* strategic plan.

HUMAN RESOURCES - 12200

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

FY 2009/10 Highlights

- Recruited and filled various full-time and part-time Town staff positions such as: finance director, controller/treasurer, accountant, firefighter/EMT, social worker, and senior center coordinator.
- Completed negotiations with Fire, Public Works, and Professional and Technical unions for contract extensions. Begin and complete negotiations with these bargaining units for successor contracts to the extensions expiring June 30, 2010.
- Conducted quarterly labor-management meetings with Public Works union.
- Reviewed, responded to and resolved labor grievances for Public Works bargaining unit members.
- Conducted classification/reclassification studies for several Town positions.
- Revised existing policies and drafted a number of new policies such as: I-9 Employment Form Compliance Policy; Anti-Harassment Policy; Cell-Phone Use; Technology Use.
- Completed draft revisions to several chapters of the Personnel Rules, applicable to the Town's non-union staff.
- Revamped the employee human resources intranet site to create a comprehensive resource for employees regarding benefits and other related topics of interest; this site provides access to information 24 hours a day, 7 days a week and accommodates employees that do not work during "normal" business hours.
- Worked with benefits providers to update policy books and forms.
- Updated a number of internal forms related to benefits and payroll for employees.
- Completed updates to flexible spending account plan documents and forms.
- Provided training opportunities for employees such as: sprains and strains prevention; defensive driving; reasonable suspicion (DOT drug/alcohol compliance), and Freedom of Information Act training.
- Continued to improve archiving and filing systems to ensure compliance with various records retention requirements. Made substantial progress on properly archiving resolved labor grievance files, I-9 forms, and workers compensation files.

FY 2010/11 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.
- Continue to archive documents and improve filing systems.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
12200 Human Resources					
517 Salaries and Wages	49,058	59,480	62,550	62,550	62,550
522 Misc Benefits	6,832	10,780	10,780	9,550	9,220
531 Prof & Tech Services	42,752	42,500	42,500	45,230	44,480
539 Other Purch Services	2,413	4,500	4,500	3,000	3,000
542 School/Library Books	385	500	500	500	500
543 Office Supplies	1,385	500	500	500	500
Total 12200 Human Resources	102,825	118,260	121,330	121,330	120,250

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	19,308	24,002	25,422	25,481

EMPLOYEES

Assistant to the Town Manager	1.00	1.00	1.00	1.00
Human Resources Assistant	<u>0.54</u>	<u>0.54</u>	<u>0.54</u>	<u>0.63</u>
Total	1.54	1.54	1.54	1.63
Paid from Other Funds	0.50	0.50	0.50	0.59
Paid from General Fund	1.04	1.04	1.04	1.04

Work Measurements

Position Recruitments Conducted (regular positions)	7	--	9	8
Applicants Tested/Interviewed (regular positions)	20	40	53	35
New Hires, Full-Time & Part-Time (regular positions)	2	4	2	3
Internal Promotions, Full-Time & Part-Time (regular positions)	5	--	7	6
Collective Bargaining Sessions	9	12	12	4
Grievances	4	4	3	4

TOWN ATTORNEY - 13100

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

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

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
13100 Town Attorney					
531 Prof & Tech Services	34,135	40,000	40,000	22,000	37,950
Total 13100 Town Attorney	34,135	40,000	40,000	22,000	37,950

PROBATE COURT – 13200

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

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

The 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. Other support comes through fees that are paid to the Court by petitioners filing applications and fees assessed against decedents' estates. All fees are established by state law. These fees provide the funds to cover the judge's compensation, also set by statute, and other Court expenses, such as staff salaries and minor miscellaneous expenses. The balance of the funds are paid to the State Treasurer and held in a Probate Court Fund.

The Probate Court Administrator is appointed by the Chief Justice of the State Supreme Court. He oversees the efficient operation and proper conduct of probate Courts statewide. Connecticut's probate courts are organized into 117 one-town or multi-town districts that are readily accessible to those who use them. On January 5, 2011, pursuant to 2009 legislation, Connecticut's 117 probate court districts will be consolidated into 54 districts. The Mansfield probate district will merge with the Tolland probate district to constitute a new four town district comprised of the towns of Coventry, Mansfield, Tolland and Willington. The four towns are conferring to decide the name and location of the new Court.

**Town of Mansfield
Expenditure Budget**

		Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
13200 Probate						
	539 Other Purch Services	1,947	2,080	2,080	2,080	4,400
	542 School/Library Books	244	270	270	270	330
	543 Office Supplies	1,350	200	200	200	200
	549 Other Supplies	195	300	300	300	300
	570 Expend Reductions	(2000)	(1360)	(1360)	(2850)	
Total	13200 Probate	1,736	1,490	1,490	0	5,230

REGISTRARS- 14200

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

The staff consists of two Registrars, one Democrat and one Republican, plus one deputy for each party. The work is part-time and the Registrars are elected every two years. As of the beginning of January 2010 there are 12,052 registered voters in the Town.

FY 2009/2010 Highlights

- Conducted the November 2009 Municipal Election, May 2010 Region School District 19 Budget Referendum and June 2010 Town Budget Referendum.
- Attended the 2010 Spring ROVAC and the 2010 Fall Regional Convention.
- Trained poll workers and electors in new system technology.
- Registered new voters.
- Processed registration changes and cancellations.
- Processed cross-town registrations.
- Completed the annual canvass of voters.

FY 2010/2011 Initiatives

- Conduct the August 2010 Primary for State and District Offices, November 2010 Gubernatorial Election, May 2011 Region School District 19 Budget Referendum, and the June 2011 Town Budget Referendum.
- Monitor changes in current election law, including recently passed federal legislation.
- Continue training poll workers and voters on the use of new voting technology.
- Continue registering new voters, making changes and processing cancellations.
- Continue to conduct the annual canvass of voters using the National Change of Address System.
- Continue to attend the Spring and Fall conventions.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
14200 Registrars					
517 Salaries and Wages	47,101	51,940	45,980	45,980	53,110
522 Misc Benefits	229	800	800	700	800
539 Other Purch Services	1,702	2,500	2,500	1,300	2,500
543 Office Supplies	689	1,000	1,000	250	800
Total 14200 Registrars	49,721	56,240	50,280	48,230	57,210

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	18,537	20,959	18,687	21,635

ELECTED OFFICIALS

Registrars	<u>1.28</u>	<u>1.36</u>	<u>1.17</u>	<u>1.38</u>
Total	1.28	1.36	1.17	1.38
Paid from Other Funds	-	-	-	-
Paid from General Fund	1.28	1.36	1.17	1.38

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

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

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

FY 2009/10 Highlights

- Received a 2009/10 Historic Preservation Grant from the Connecticut State Library to complete the removal and organization of record material stored in the basement, update the Town's Record Management Plan and create a document index for all material in the vault.
- Organized and executed Town Clerk responsibilities in connection with the November 2009 Municipal election, Region 19 budget referendum, Special Town Meetings, and the Town budget referendum.
- Reviewed and prepared land record maps in anticipation of changing our current laminated map filing system to a disk based one. Implementing this system will allow us to make the new Federal Flood Map disk system available to the public.
- Conducted a review of 2005 -2009 land record recordings for accuracy and consistency.
- Initiated a billing system for vital records to other towns.
- Reviewed and organized the filed cemetery deeds for Town Cemeteries.
- Devised an accounts receivable system for the billing of State and Federal invoices.
- Established a tracking system for the timely processing of Freedom of Information requests.

FY 2010/2011 Initiatives

- Develop a central file for all Town owned open space properties.
- Apply for 2010/2011 Historic Preservation Grant. The project will be determined by the guidelines developed by the Connecticut State Library.
- Continue to monitor the temperature and humidity levels in the vault with the goal of eventually replacing the current HVAC system.
- Review vault storage options for land record volumes.
- Change current laminated map filing system to a disk based system, incorporating as many existing maps as funds will allow. This project will be funded by the Historic Preservation 270 account.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
15100 Town Clerk					
517 Salaries and Wages	166,601	168,010	168,010	168,010	168,010
522 Misc Benefits	822	1,080	1,080	1,080	1,080
531 Prof & Tech Services	3,683	3,300	3,300	3,300	3,300
539 Other Purch Services	9,364	11,100	11,100	14,200	10,700
542 School/Library Books	178	180	180	180	180
543 Office Supplies	694	1,200	1,200	1,000	1,000
554 Equipment					5,600
Total	181,342	184,870	184,870	187,770	189,870

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	65,569	67,797	62,284	68,442
REVENUE	167,717	242,000	203,100	208,700

EMPLOYEES

Town Clerk	1.00	1.00	1.00	1.00
Assistant Town Clerk	2.00	2.00	2.00	2.00
Total	3.00	3.00	3.00	3.00

Paid from Other Funds	-	-	-	-
Paid from General Fund	3.00	3.00	3.00	3.00

Work Measurements

Documents Recorded	3,200	3,000	2,500	3000
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 Primary, one Gubernatorial 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 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
15200 General Elections						
	517 Salaries and Wages	(422)				
	533 Repairs/Maintenance		1,400	1,400		500
	539 Other Purch Services	11,898	10,000	10,000	8,750	18,750
	543 Office Supplies	227	250	250	250	200
	544 Food Service Supplies	712	1,000	1,000	750	1,000
Total	15200 General Elections	12,415	12,650	12,650	9,750	20,450

FACILITIES MANAGEMENT - 30900

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

The Department also maintains contracts with various vendors to provide annual service on fire and burglar alarms, hood systems, boiler cleaning and fire extinguishers, as well as to provide exterminator service.

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

FY 2009/2010 Highlights

- Installed more security measures at all schools.
- Continue efforts to make the Town "green."
- Continued safety training for Town employees.
- Improved work order response time.
- Continue working on Mansfield Middle School (MMS) heating project. Complete by March 2010.
- Reduced overtime expenditures by 35%.
- Completed energy use graphs for ease of measuring usage.
- Worked on School Building Committee project.
- Rebuilt an emergency generator and made it portable for use anywhere in Town.
- Rearranged work load for maintenance of the Community Center.
- Applied for an American Recovery and Reinvestment Act (ARRA) energy grant.
- Started a program to record employee training records in a central location.

FY 2010/11 Major Initiatives

- Continue efforts to make the Town "green."
- Insure MMS heating system is functioning as designed.
- Continue to improve safety training for our employees.
- Improve communication between Department and building stakeholders.
- Install condensing boilers at the maintenance shop.
- Continue to improve work order response time.
- Install energy efficient air conditioning at Mansfield Discovery Depot.
- 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.
- Re-lamp all Town building for energy savings.
- Install automatic building control systems in major Town buildings.
- Work on reducing water testing requirements from the state.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
30900 Facilities Management					
511 Noncertif.	194,638	189,120	189,120	189,120	189,090
517 Salaries and Wages	101,254	112,860	112,860	112,860	112,660
522 Misc Benefits	801	2,820	2,820	2,820	2,820
532 Purch Property Services	63,181	64,000	64,000	60,000	59,000
533 Repairs/Maintenance	33,400	41,600	35,627	41,600	38,600
539 Other Purch Services	80,933	81,000	81,000	85,000	85,000
543 Office Supplies	1,763	700	700	700	700
546 Energy	354,711	345,550	345,550	352,620	372,000
547 Building Supplies	23,896	27,000	27,000	27,000	27,000
554 Equipment			5,973	6,000	1,800
Total 30900 Facilities Management	854,577	864,650	864,650	877,720	888,670

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	95,677	111,171	112,849	121,858
REVENUE	5,815	5,090	5,440	5,090

EMPLOYEES

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

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

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
100 General Government- Finance					
16100 Finance Administration	76,152	47,370	60,110	60,320	48,400
16200 Accounting & Disbursements	264,109	250,800	234,510	234,630	237,790
16300 Revenue Collections	139,858	131,480	130,150	128,440	132,640
16402 Property Assessment	201,125	195,450	195,450	195,540	197,975
16510 Central Copying	40,778	39,000	39,000	39,000	39,000
16511 Central Services	29,998	33,500	33,500	30,000	32,500
16600 Information Technology	64,700	67,000	67,000	67,000	10,000
Total 100 General Govt.	816,720	764,600	759,720	754,930	698,305

FINANCE

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

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

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

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

FINANCE ADMINISTRATION - 16100

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

FY 2009/10 Highlights

- Hired new Controller/Treasurer upon the promotion of Controller/Treasurer to Director of Finance.
- Implemented new cost share to fund the Finance Director position, split in the following manner: 40% Town of Mansfield, 30% Mansfield Board of Education, and 30% Regional School District #19.
- Began conversion to a windows based financial management system for general ledger, accounts payable, and purchase orders, increasing efficiency by eliminating duplicate data entry into multiple systems, and increasing financial reporting flexibility and ease.
- Continued work with our State Representatives to restore intergovernmental funding to Mansfield.
- Developed a long term financial plan for capital improvements.

FY 2010/11 Major Initiatives

- Complete the upgrade to the new windows based financial management system for general ledger, accounts payable, and purchasing.
- Upgrade remaining modules in the windows-based financial management system – payroll, personnel, budgeting and treasury, increasing efficiency by eliminating duplicate entry.
- Continue to work with our State Representatives to restore intergovernmental funding to Mansfield.
- Issue bonds to fund the Mansfield Middle School heating conversion project, salt shed, Community Center air conditioning, Storrs Center streetscape, and Hunting Lodge Road bikeway (\$1,867,000).

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
16100 Finance Administration					
517 Salaries and Wages	69,739	46,000	58,740	58,740	47,030
522 Misc Benefits	6,311	970	970	1,480	1,170
542 School/Library Books	102	400	400	100	200
Total 16100 Finance Admin.	76,152	47,370	60,110	60,320	48,400

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	27,447	18,562	23,873	19,158

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	0.60	0.60	0.60
Paid from General Fund - Town Budget	0.60	0.40	0.40	0.40

Work Measurements

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

ACCOUNTING AND DISBURSEMENTS - 16200

The Accounting and Disbursements program operates under the direction of the 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 Division provides assistance with budget preparation and monitoring for all entities as well as assistance with debt management. The Department is also responsible for capital improvements projects administration and reporting.

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

FY 2009/10 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 2008/09 Comprehensive Annual Financial Report, including implementation of prior year management comment responses.
- Continued treasury management, including effective cash mobilization and investment, payroll direct deposit to all banking institutions, ACH payments, positive pay and debit block for fraud protection, and internal control and audits of cash disbursements.
- Provided the Mansfield Downtown Partnership and the Eastern Highlands Health District with financial monitoring and reporting for all federal and state grants.
- Provided assistance and reporting for the State School Construction grant program for the Mansfield & Region 19 school projects.
- Prepared salary estimates and various financial statements and schedules for the EHHD, Town, Region and Board of Education FY 2010/2011 budgets.
- Provided fiscal analysis for the FY 2009/10 budget in light of projected revenue shortfall.
- Began upgrade of Admins financial software program to windows-based system.
- Hired new Accountant upon the promotion of Accountant to Controller/Treasurer.

FY 2010/11 Major Initiatives

- Complete the upgrade to the Admins financial software system; go "live" on the accounts payable, purchasing and general ledger modules.
- Continue effective cash management and investment to provide safety, liquidity and income.
- Continue to provide accurate and timely financial reporting for all entities.
- Continue accounting and financial reporting for all open School Construction grants and all other grants received by the various entities.
- Prepare salary estimates, financial statements and schedules for the proposed budgets for all entities for FY 2011/2012.
- 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.
- Continue to provide finance clerk support to the Revenue Collector's Office.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
16200 Accounting & Disbursements					
517 Salaries and Wages	262,562	249,150	232,860	232,860	236,140
522 Misc Benefits	598	550	550	1,070	950
542 School/Library Books	162	500	500	100	100
543 Office Supplies	787	600	600	600	600
Total 16200 Accounting & Disb.	264,109	250,800	234,510	234,630	237,790

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	103,336	104,574	94,640	96,195
REVENUE	8,717,417	8,001,520	8,379,454	7,522,650

EMPLOYEES

Controller/Treasurer	1.00	1.00	1.00	1.00
Accountant	2.00	2.00	2.00	2.00
Finance Clerk	3.00	3.00	3.00	3.00
Payroll Administrator	1.00	1.00	1.00	1.00
Total	7.00	7.00	7.00	7.00
Paid from Other Funds	2.50	2.50	2.50	2.50
Paid from General Fund	4.50	4.50	4.50	4.50

Work Measurements

Computer Input - All Funds:				
Number of Funds Maintained	50	50	50	50
Accounts Payable Checks Drawn	8,740	8,950	9,400	9,200
Payment Vouchers and Purchase				
Orders Received	13,510	16,250	14,000	14,200
* Vendors	2,595	14,600	2,580	2,580
Purchasing Card Transactions	2,451	2,800	2,800	2,850
Payroll Checks	8,266	8,300	8,400	8,450
Direct Deposit	12,531	11,500	13,120	13,200
Capital Improvements Administration	90	80	81	83
Capital Projects Closeouts and Reporting	38	12	21	24

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

REVENUE COLLECTION - 16300

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

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

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

FY 2009/10 Highlights

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

FY 2010/11 Major Initiatives

- Maintain excellent collection rates.
- Continue to improve returned mail follow up.
- Implement two 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.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
16300 Revenue Collections					
517 Salaries and Wages	113,507	100,250	98,920	98,920	104,200
522 Misc Benefits	175	970	970	690	690
531 Prof & Tech Services	5,726	5,710	5,710	4,900	4,800
539 Other Purch Services	20,130	24,250	24,250	23,630	22,650
543 Office Supplies	180	300	300	300	300
554 Equipment	140				
Total 16300 Revenue Collections	139,858	131,480	130,150	128,440	132,640

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	44,673	40,454	40,204	42,448
TAX REVENUE	23,482,043	23,887,027	23,889,027	24,894,905

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	0.50			
Total	2.50	2.00	2.00	2.00
Paid from Other Funds	0.50	0.50	0.50	0.50
Paid from General Fund	2.00	1.50	1.50	1.50

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%	98.5%
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 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 2009/10 Highlights

- Completed the 2009 Town-wide Revaluation project with the assistance of our Revaluation Consultants at IA&S, Inc. This included sending out approximately 2,800 data mailers and processing the nearly 60% that were returned.
- Processed approximately 329 real property ownership changes for the October 1, 2009 Real Estate Grand List. The total net taxable 2009 Grand List, which includes Personal Property and Motor Vehicles, will be completed by the end of January 2010. The total net taxable 2008 Grand List was \$926,094,925.
- Processed applications for the elderly homeowners and veterans state tax exemption programs.
- Completed digital photography project for the 2009 Revaluation.
- Provided assistance to the Engineering Department and our vendor, MainStreetGIS, in identifying mismatched parcels, as well as newly created subdivisions for our GIS maps, which are available on-line.

FY 2010/11 Major Initiatives

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

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
16402 Property Assessment					
517 Salaries and Wages	180,390	189,330	189,330	189,330	186,330
522 Misc Benefits	2,660	2,270	2,270	2,360	2,370
531 Prof & Tech Services	15,001				5,000
539 Other Purch Services	1,585	1,350	1,350	1,350	2,000
542 School/Library Books	477	1,230	1,230	1,230	1,275
543 Office Supplies	1,012	1,270	1,270	1,270	1,000
Total 16402 Property Assessment	201,125	195,450	195,450	195,540	197,975

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS		70,996	76,400	76,948
REVENUE		59,339	57,100	57,940

EMPLOYEES

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

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

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 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
16510 Central Copying					
539 Other Purch Services	35,000	35,000	35,000	35,000	35,000
543 Office Supplies	5,778	4,000	4,000	4,000	4,000
Total 16510 Central Copying	40,778	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**

	<u>Actual</u> <u>08/09</u>	<u>Adopted</u> <u>09/10</u>	<u>Adjusted</u> <u>09/10</u>	<u>Estimated</u> <u>09/10</u>	<u>Proposed</u> <u>10/11</u>
16511 Central Services					
539 Other Purch Services	21,933	22,000	22,000	21,000	22,500
543 Office Supplies	8,065	11,500	11,500	9,000	10,000
Total 16511 Central Services	<u>29,998</u>	<u>33,500</u>	<u>33,500</u>	<u>30,000</u>	<u>32,500</u>

INFORMATION TECHNOLOGY - 16600

This program has been restructured to present the Town's share of the operating costs associated with providing the information technology services for Town government. The Information Technology Department has been consolidated within the Management Services Fund. All costs related to the local and wide area network, information technology infrastructure and administration are reported in the Management Services Fund and are shared with the Mansfield Board of Education and the Region 19 Board of Education. Fiscal year 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 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
16600 Information Technology					
531 Prof & Tech Services	64,700	67,000	67,000	67,000	10,000
Total 16600 Information Tech	64,700	67,000	67,000	67,000	10,000

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
REVENUE	13,200	2,500	2,500	2,500

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

		Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
200 Public Safety						
21200	Police Services	877,122	954,230	954,230	954,530	897,950
21300	Animal Control	84,574	86,870	87,530	87,530	87,530
22101	Fire Marshal	111,401	111,520	120,520	129,220	125,390
22155	Fire & Emerg Services Admin	209,991	206,850	206,850	206,850	206,850
22160	Fire & Emergency Services	1,453,809	1,374,950	1,374,950	1,382,464	1,361,170
23100	Emergency Management	52,657	49,120	51,660	48,370	48,420
Total 200 Public Safety		<u>2,789,554</u>	<u>2,783,540</u>	<u>2,795,740</u>	<u>2,808,964</u>	<u>2,727,310</u>

PUBLIC SAFETY

Mission

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

Program Purpose and Description

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

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

POLICE PROTECTION – PATROL SERVICES - 21200

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

Mansfield has 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. In Fiscal Year 2008-2009 there were: 10,136 total calls for police service in the Town of Mansfield; 552 criminal investigations conducted; 421 accident investigations conducted; 2,305 motor vehicle citations issued; 1,677 motor vehicle warnings issued; and responded to 5,206 non emergency calls for service.

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 Resident Trooper program.

FY 2009/10 Highlights

- Fiscal Year to date (2/17/10) there have been: 6,479 total calls for police service in the Town of Mansfield; 351 criminal investigations conducted; 281 accident investigations conducted; 1,268 motor vehicle citations issued; 1,017 motor vehicle warnings issued; and responded to 3,617 non emergency calls for service.
- Administered the "Good Decisions" program at the Mansfield Middle School.
- Six Resident Troopers are currently certified for police 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, Festival on the Green, "Know Your Town Fair", Child Safety Fairs, and speaking engagements at local organizations.
- Obtained \$24,750 grant funding for DUI patrols, of which \$9,600 were approved for additional DWI patrols during Spring Weekend 2009.
- Obtained \$9,100 "JAG" grant funding for equipment purchases.
- 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 and narcotics.
- 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.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
21200 Police Services					
517 Salaries and Wages	229,168	137,230	137,230	137,230	132,650
522 Misc Benefits	3,812	4,150	4,150	4,450	3,550
533 Repairs/Maintenance	823	700	700	700	700
539 Other Purch Services	639,023	807,800	807,800	807,800	807,800
542 School/Library Books	310	350	350	350	350
543 Office Supplies	2,255	500	500	500	500
549 Other Supplies	890	2,500	2,500	2,500	2,500
554 Equipment	841	1,000	1,000	1,000	2,900
Total 21200 Police Services	877,122	954,230	954,230	954,530	950,950

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	90,193	55,376	55,774	54,037
REVENUE	24,589	25,000	43,600	43,550

EMPLOYEES

Town Police Officers				
Part-time	1.16	1.16	1.16	1.08
State Police Officers	7.00	8.00	8.00	9.00
Administrative Assistant	1.00	1.00	1.00	1.00
Total	9.16	10.16	10.16	11.08
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	9.16	10.16	10.16	11.08

FY 2010/11 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.
- Apply for a DOT funded grant for DUI enforcement.
- Obtain a NECASA grant for alcohol compliance checks.
- The Town of Mansfield will utilize 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.
- Funds have been included to add another trooper allowing for 24/7 coverage.

ANIMAL CONTROL - 21300

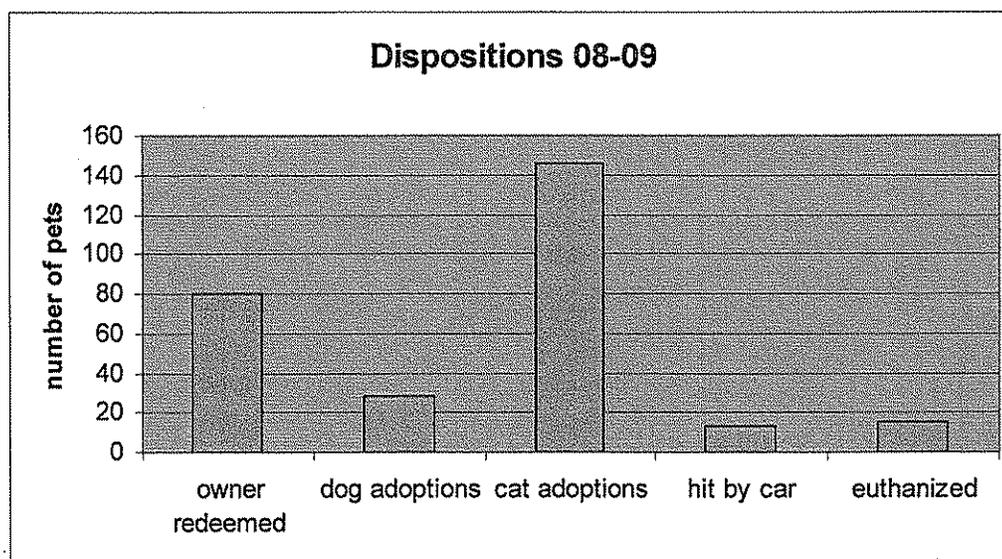
The Animal Control Department promotes and maintains a safe environment for Mansfield residents. The Department enforces state statutes concerning canines and felines. It handles complaints and impounds stray and injured pets. The majority of unclaimed pets are adopted. Other duties are the annual canvass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

FY 2009/10 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 and community service programs. The shelter provides an important social function and learning experience for the young. 18 new volunteers were welcomed in 2009.
- Continued educational program at elementary schools regarding dog bite prevention and responsible pet ownership.
- Continued to utilize the successful nationwide website – www.mansfield.petfinder.com -- to advertise dogs and cats for adoption, resulting in an adoption rate of 92%. Only very sick and aggressive pets are euthanized. Staff found good homes for 174 pets in 08/09.
- Successfully enforced the mandatory cat spay neuter Town ordinance.
- Cooperated with the Town of Scotland to share Mansfield's facility for their stray dogs.
- Implemented a new animal control computer program to assist with State reports in cooperation with IT.

FY 2010/11 Major Initiatives

- Closely work with FOMAS, Inc. (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 financial computer program to assist with Town reports in cooperation with IT.
- Educate public about the cat overpopulation problem and responsible pet ownership.



**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
21300 Animal Control					
517 Salaries and Wages	77,027	78,860	79,520	79,520	79,520
522 Misc Benefits	705	990	990	990	990
531 Prof & Tech Services	2,767	3,000	3,000	3,000	3,000
533 Repairs/Maintenance	52	50	50	50	50
539 Other Purch Services	2,747	2,620	2,620	2,620	2,620
544 Food Service Supplies	441	400	400	400	400
547 Building Supplies	643	800	800	800	800
549 Other Supplies	192	150	150	150	150
Total 21300 Animal Control	84,574	86,870	87,530	87,530	87,530

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	30,315	31,822	32,319	32,394
REVENUE	9,768	10,360	6,090	3,420

EMPLOYEES

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

Work Measurements

Complaints Investigated	2,221	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 MARSHAL - 22101

The Office of the Fire Marshal performs the following functions for the Town and its residents: fire investigations; plan reviews for new construction; fire safety education; public building inspections; and code enforcement. The goal of these services is to reduce the incidence of fire and its severity, and to diminish the risk of injury from fire. The Fire Marshal is responsible to the Fire Chief, and to the State Commissioner of Public Safety through the Deputy State Fire Marshal.

FY 2009/10 Highlights

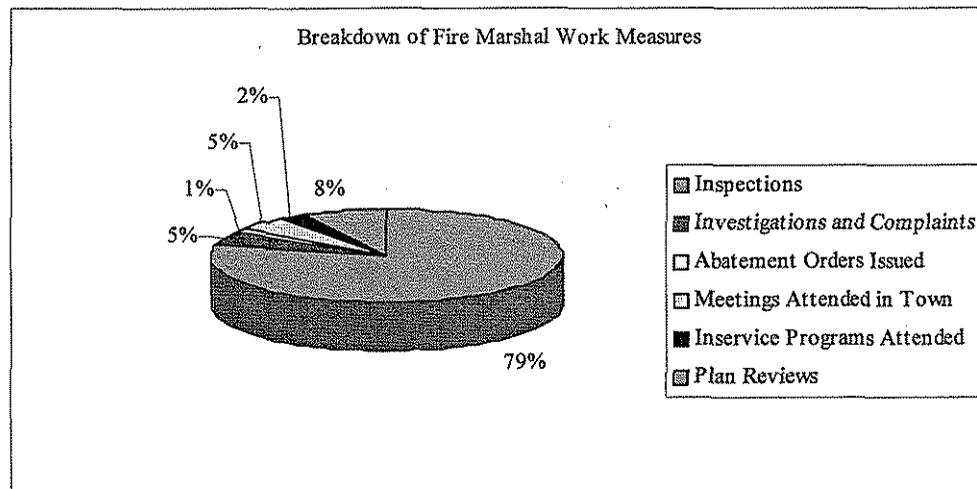
- The Town Council enacted a Fire Prevention Services Fee Schedule Ordinance, which has resulted in \$35,000 in new revenue.
- Revised and updated the public fire prevention and safety education curriculum and program.
- All of the career Fire Captains have been certified as Deputy Fire Marshals.
- Continued to enforce Underground Fuel Storage Tank Ordinance.
- Updated the fire service records management system.
- The Deputy Chief/Fire Marshal has continued to serve on the Connecticut Fire Prevention Code Advisory Committee.
- The Mansfield Fire Department Records Management System was updated to: implement an ePCR (electronic Patient Care Reporting) system; improve tracking of fire prevention activities; and tracking revenue recovery.

FY 2010/11 Major Initiatives

- Propose a revision to the Fire Prevention Services Fee Schedule Ordinance to include fees for operating and use permits as authorized by the proposed State of Connecticut 2010 Fire Prevention Code for the Town Council's consideration.
- Monitor fire safety laws and regulations.
- Continue to serve on the Connecticut Fire Prevention Code Advisory Committee.
- Prepare to administer and enforce the proposed 2010 Connecticut Fire Prevention Code.
- Continue to administer the fire service records management system.

FY 2010/11 Budget Highlights

- Proposed budget includes \$30,500 in new revenue for Fire Prevention Services as authorized by the proposed Fire Prevention Code. The \$30,500 in new revenue is contingent on the Fire Prevention Code being approved by the Legislative Regulation Review Committee and formally adopted with a July 1, 2010 implementation date.



**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
22101 Fire Marshal					
517 Salaries and Wages	87,093	79,660	88,660	88,660	89,930
522 Misc Benefits	935	2,050	2,050	2,050	2,050
531 Prof & Tech Services		750	750		
532 Purch Property Services	16,013	22,860	22,860	32,310	25,360
533 Repairs/Maintenance	18				
542 School/Library Books	788	1,100	1,100	1,100	1,850
543 Office Supplies	974	600	600	600	600
549 Other Supplies	5,580	4,500	4,500	4,500	4,500
554 Equipment					1,100
Total 22101 Fire Marshal	111,401	111,520	120,520	129,220	125,390

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	34,277	32,145	36,034	36,634
REVENUE	165	35,100	35,100	66,620

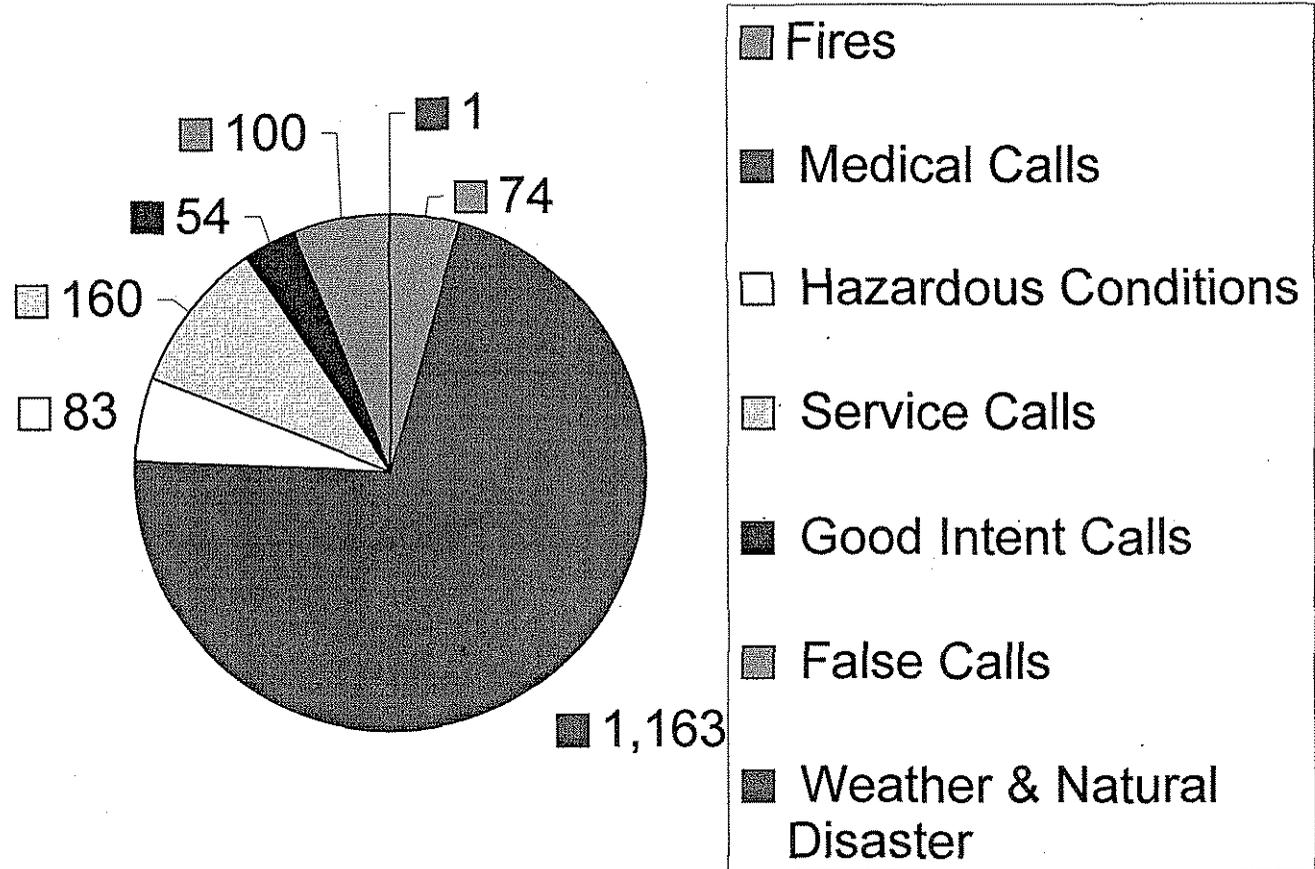
EMPLOYEES

Fire Marshal/Emerg. Man. Dir.	0.60	0.60	0.60	0.60
Assistant Fire Marshal/Emerg. Man. Dir.	0.43	0.24	0.38	0.38
Administrative Assistant	0.50	0.25	0.25	0.25
Total	1.53	1.09	1.23	1.23
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	1.53	1.09	1.23	1.23

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 08/09



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

		Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
200 Public Safety- Fire and Emergency						
22155	Fire & Emerg Services Admin	209,991	206,850	206,850	206,850	206,850
22160	Fire & Emergency Services	1,453,809	1,374,950	1,374,950	1,382,464	1,361,170
Total	200 Public Safety	1,663,800	1,581,800	1,581,800	1,589,314	1,568,020

FIRE AND EMERGENCY SERVICES - 22160

The Division of Fire and Emergency Services provides Fire and Life Safety Education, Fire Suppression, Rescue, EMS (Emergency Medical Services), 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 2009/10 Highlights

- A Volunteer EMS Duty Crew program now staffs the second Department ambulance on select shifts and during special events.
- Two Department Engine Tanks have been upgraded with hydraulic equipment and standardized. Modified response assignments will ensure a more effective use of resources.
- An entry-level part time and full time firefighter/EMT hiring process was completed. Two part time firefighters and two full time firefighters were hired to complement and stabilize the Division's career workforce.
- Initiated a formal code enforcement program utilizing Department personnel; field training of recently certified Deputy Fire Marshals is on-going.
- Marine 107 was replaced after serious structural problems were found during the unit's annual preventive maintenance.
- Captain Andrew Franklin was appointed Department training officer. Captain Franklin is evaluating in-service training to maximize its value among the Division's diverse work group of volunteers, career, veteran, and new members.

FY 2010/11 Major Initiatives

- A study is underway to evaluate staffing levels and assignment of resources specific to the Division of Fire and Emergency Services.
- Replace Marine 307 which is currently out of service.
- Conduct officer promotional processes to fill in the Division's rank structure. Restructure the stipend payments to volunteer officers.
- Geographic Information System – work to create a number of basic map layers that identify a variety of fire department related features. This effort will assist in planning for future fire service related infrastructure improvements.
- Continue professional development of members through support for targeted training opportunities.
- Continue the review and evaluation of Fire Department safety policies and procedures.
- Continue reviewing and updating operational policies and procedures for the Division of Fire and Emergency Services.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
22155 Fire & Emerg Services Administration					
517 Salaries and Wages	164,768	162,570	162,570	162,570	162,570
522 Misc Benefits	1,926	1,280	1,280	1,280	1,280
531 Prof & Tech Services	2,272	2,000	2,000	2,000	2,000
539 Other Purch Services	40,500	40,500	40,500	40,500	40,500
542 School/Library Books	65	200	200	200	200
543 Office Supplies	460	300	300	300	300
Total 22155 Fire & Emerg Serv Admin	209,991	206,850	206,850	206,850	206,850

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	64,847	65,602	66,073	66,226

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 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
22160 Fire & Emergency Services					
517 Salaries and Wages	1,163,317	1,089,540	1,089,540	1,089,540	1,076,140
522 Misc Benefits	42,459	44,210	44,210	44,210	44,210
531 Prof & Tech Services	3,320	22,500	22,500	15,750	22,500
532 Purch Property Services	3,264			3,264	
533 Repairs/Maintenance	70,743	57,000	57,000	66,000	57,000
538 Insurance	44,883	51,000	51,000	51,000	51,000
539 Other Purch Services	53,546	53,800	53,800	53,800	53,420
542 School/Library Books		500	500	500	500
543 Office Supplies	16,536	17,000	17,000	17,000	17,000
546 Energy	666	900	900	900	900
547 Building Supplies	12,584	14,000	14,000	14,000	14,000
548 Rolling Stock Supplies	27,519	10,000	10,000	12,000	10,000
549 Other Supplies	12,107	8,500	8,500	8,500	8,500
554 Equipment	2,865	6,000	6,000	6,000	6,000
Total 22160 Fire & Emergency	1,453,809	1,374,950	1,374,950	1,382,464	1,361,170

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	457,843	445,495	442,817	438,383

**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 2009/10 Highlights

- Received \$7,607 to administer a SRL (Severe Repetitive Loss) Grant from the State of Connecticut to elevate residence on Thornbush Road above the 500 year flood elevation (grant award is \$176,657, which includes \$159,752 in federal funding and \$16,905 sub-grantee match from the property owner).
- Received a \$15,000 grant from DEMHS (Department of Emergency Management and Homeland Security) to improve the Town's Emergency Operations Center communication equipment.
- Continued to work with the State of Connecticut Department of Emergency Management and Homeland Security to develop regional spending plans and a regional Emergency Operations Plan.
- The Town's Emergency Operations Plan and Annexes was audited by DEMHS to ensure that it was current with state and federal plans. The Plan was approved as written with no comments from the audit.
- Worked with state and local police, University of Connecticut officials and local landlords to ensure a safe and relatively calm University Spring Weekend event.
- Performed several watches and warnings during the year, such as Flash Flood, Flood, Severe Thunderstorms and ice storm watches.
- Reviewed Town's Superfund and Reauthorization Act (SARA) Title III Plan.
- Assisted Eastern Highlands Health District with health preparedness planning and H1N1 Flu clinics.

FY 2010/11 Major Initiatives

- Continue to seek grants for communications equipment, shelter supplies and emergency response equipment.
- Seek additional SRL grant for residences on Thornbush Road.
- 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 regional/local technical hazard exercise.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
23100 Emergency Management					
517 Salaries and Wages	50,455	47,670	50,210	46,920	46,970
543 Office Supplies	619	250	250	250	250
549 Other Supplies	1,583	1,200	1,200	1,200	1,200
Total 23100 Emergency Management	52,657	49,120	51,660	48,370	48,420

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	19,857	19,236	19,069	19,134
REVENUE	8,659	8,000	8,000	11,300

Emergency Management
EMPLOYEES

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

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

		Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
300 Public Works						
30100	Public Works Administration	37,046	88,410	88,410	48,800	79,900
30200	Supervision & Operations	85,924	86,580	86,580	81,200	90,610
30300	Road Services	721,457	654,450	655,190	655,190	658,640
30400	Grounds Maintenance	326,259	341,620	341,990	334,710	341,660
30600	Equipment Maintenance	507,894	570,210	570,210	570,210	569,210
30700	Engineering	172,631	179,010	179,010	180,410	180,810
Total	300 Public Works	<u>1,851,211</u>	<u>1,920,280</u>	<u>1,921,390</u>	<u>1,870,520</u>	<u>1,920,830</u>

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 2009/10 Highlights

- Continued efforts to provide sewer service at the Four Corners area of Town; staffed advisory committee for the project.
- Coordinated the construction effort for the Hunting Lodge Road bikeway/walkway.
- 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 site work around the final Lions Club complex soccer field.
- Coordinated/closed out the EPA Clean Diesel Grant work to install particulate filters on the fleet of school busses used in Mansfield.
- Assisted the Town's sustainability committee in its recognition work; calculated the Town government's carbon footprint.
- Replaced the old (unsupported) manpower, equipment and materials cost tracking program with a modern version.

FY 2010/11 Major Initiatives

- Continue design work for the redesign of Storrs Road and its streetscape in the Storrs Center area; coordinate the grant-funded design and construction of the first parking structure.
- Continue design of sewer and water systems for the Four Corners area; develop costs and funding alternatives for the project.
- Finalize the design and construct the Town's new salt shed near the Town garage.
- Complete plans for the Stone Mill Road and Laurel Lane bridge replacements; begin construction when the local shares of the projects (20%) are authorized.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
30100 Public Works Administration					
510 Cert Wages	(105,580)	(47,690)	(47,690)	(87,300)	(56,200)
517 Salaries and Wages	140,971	133,550	133,550	133,550	133,550
522 Misc Benefits	1,459	2,250	2,250	2,250	2,250
539 Other Purch Services	79	100	100	100	100
542 School/Library Books		100	100	100	100
543 Office Supplies	117	100	100	100	100
Total 30100 Public Works Admin	37,046	88,410	88,410	48,800	79,900

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	13,929	34,647	18,797	31,510
REVENUE	1,053	1,400	18,040	1,400

EMPLOYEES

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

Work Measurements

Union Grievances Heard	3	3	3	3
Contracts Administered	16	17	17	19
Capital Projects Completed	8	10	10	8
Personnel Exams Given	4	4	2	3
Professional Development Meetings Attended or Given	7	7	7	7

PUBLIC WORKS – SUPERVISION AND OPERATIONS – 30200

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

FY 2009/10 Highlights

- Conducted Connecticut OSHA volunteer inspection of the Town Garage and Transfer Station for safety compliance.
- Continued upgrading the Town's grounds maintenance efforts around Town buildings.
- Realigned carpenter shop duties to account for the loss of the maintainer position.
- Received Homeland Security grant funds to convert the remaining low-band vehicle radios to high-band (20 additional units).

FY 2010/11 Major Initiatives

- Continue to learn the full capabilities of the Town's Fleet Management software program, including integration with the new job-cost tracking program.
- Continue Department's self-assessment efforts (compliance with APWA's recommended management practices).
- Provide training and high level of safety awareness for operations personnel.
- Coordinate the construction of the new salt shed; begin transition to a lower-sand/higher chemical winter road maintenance program with treated salt pilot studies and route trials.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
30200 Supervision & Operations					
517 Salaries and Wages	81,870	81,870	81,870	76,490	82,400
522 Misc Benefits	2,014	2,210	2,210	2,210	2,210
531 Prof & Tech Services	1,800	2,000	2,000	2,000	2,000
554 Equipment	240	500	500	500	4,000
Total 30200 Supervision & Operations	85,924	86,580	86,580	81,200	90,610

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	32,221	33,037	31,087	33,567

EMPLOYEES

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

Work Measurements

On-the-job Accidents	4	8	5	4
Lost Time Due to Injuries or Accidents (man days)	11	10	18	8
Avg. No. of Sick Days per Employee	14	7	9	7
No. of Safety/Training Sessions	4	6	6	6
Disciplinary Actions Taken	2	2	4	2

PUBLIC WORKS – ROAD SERVICES – 30300

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

FY 2009/10 Highlights

- Rebuilt a portion of Knowlton Road near the Town line.
- Resurfaced 8.5 miles of Town road surfaces with chipseal (due to the continued high cost of asphalt this was again less than the 14-15 miles per year recommended by the Town's pavement management program). Utilized ARRA (stimulus) funds to overlay Mansfield City Road near the Windham Town line.
- Repaired several catch basins and drainage facilities on Mansfield City Road.
- Installed/repaired approximately 340 feet of drainage pipe and 10 catch-basins.
- Completed 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.

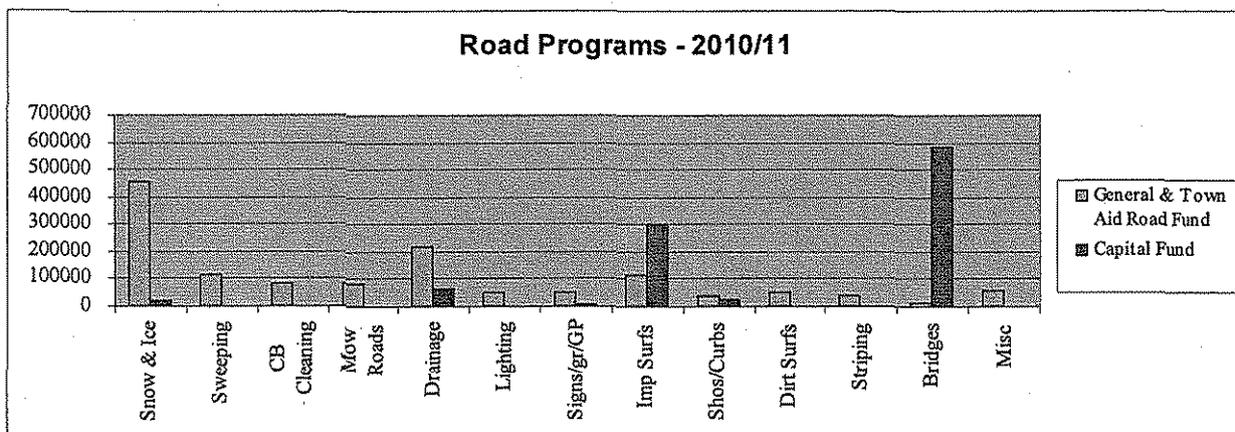
FY 2010/11 Major Initiatives

- Continue resurfacing as close to 15 miles of Town roads each year as possible.
- 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 treated salt and reduced sand mixtures.

FY 2010/11 Budget Highlights

- In addition to general fund expenditures budgeted here, funds have been included in the capital budget proposal for road related equipment (\$65,500), transportation enhancements (\$60,000), road resurfacing (\$300,000), bridges (\$2,801,890) and drainage (\$50,000).

The proposed FY 2010/11 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 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
30200 Supervision & Operations					
517 Salaries and Wages	81,870	81,870	81,870	76,490	82,400
522 Misc Benefits	2,014	2,210	2,210	2,210	2,210
531 Prof & Tech Services	1,800	2,000	2,000	2,000	2,000
554 Equipment	240	500	500	500	4,000
Total 30200 Supervision & Operations	85,924	86,580	86,580	81,200	90,610

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	32,221	33,037	31,087	33,567

EMPLOYEES

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

Work Measurements

On-the-job Accidents	4	8	5	4
Lost Time Due to Injuries or Accidents (man days)	11	10	18	8
Avg. No. of Sick Days per Employee	14	7	9	7
No. of Safety/Training Sessions	4	6	6	6
Disciplinary Actions Taken	2	2	4	2

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
30300 Road Services					
517 Salaries and Wages	665,381	593,410	594,150	594,150	595,650
522 Misc Benefits	5,496	5,410	5,410	5,410	5,410
539 Other Purch Services	5,580	5,580	5,580	5,580	5,580
546 Energy	42,500	45,050	45,050	45,050	48,000
554 Equipment	2,500	5,000	5,000	5,000	4,000
Total 30300 Road Services	721,457	654,450	655,190	655,190	658,640

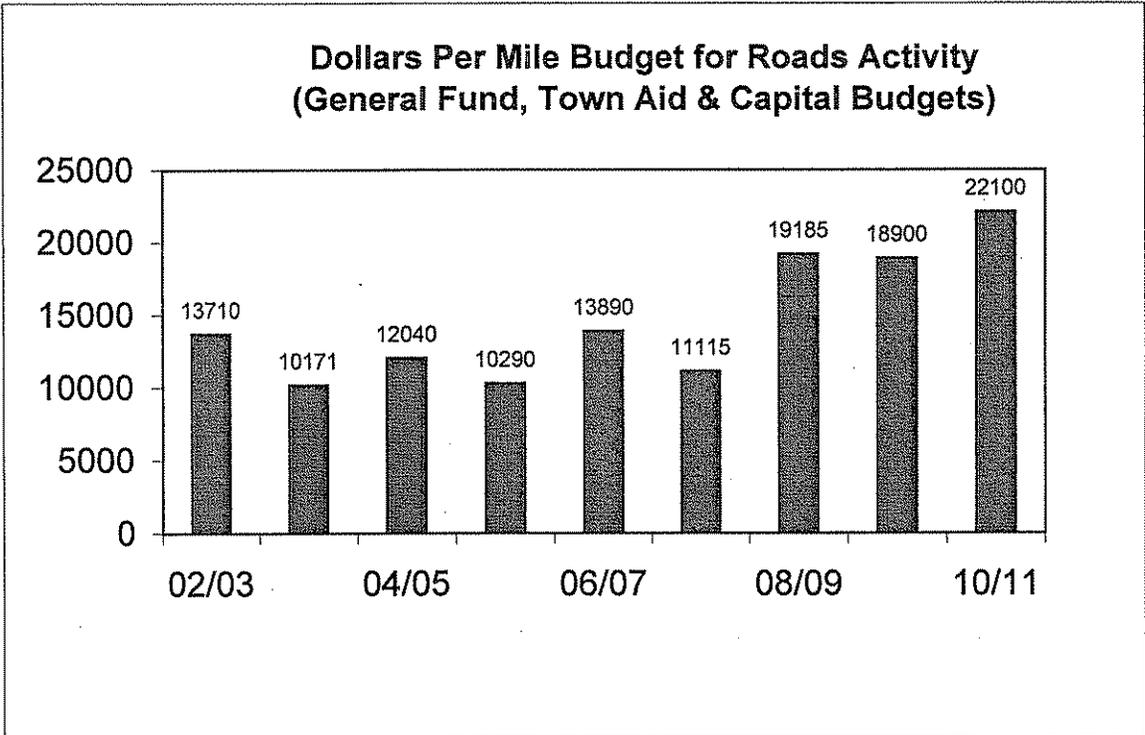
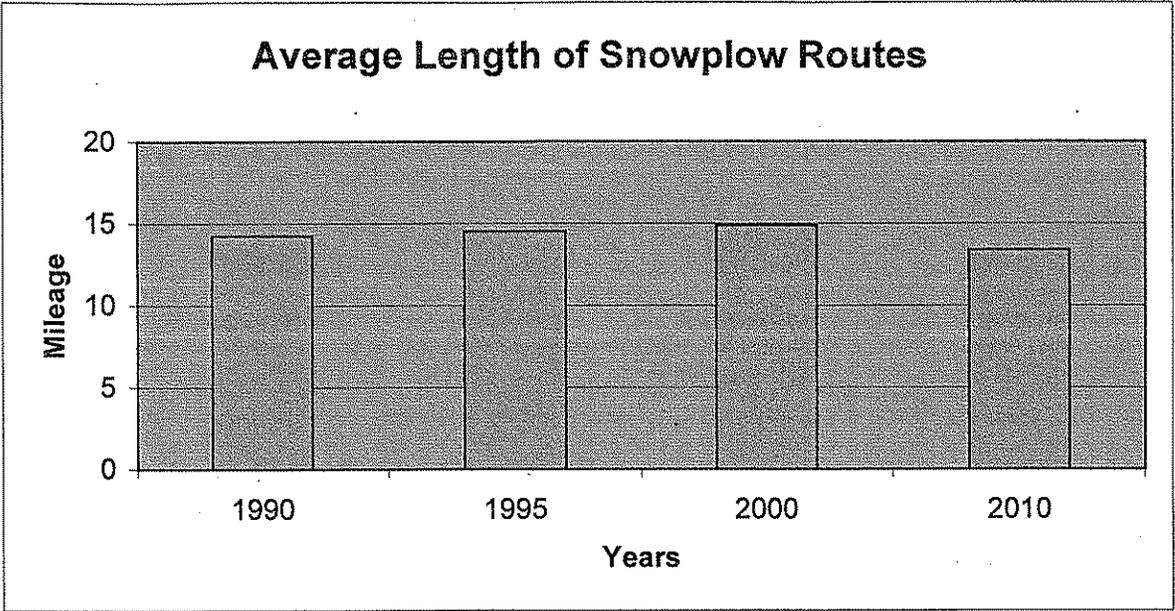
	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	261,872	239,458	241,478	242,648

EMPLOYEES

Crew Leader	0.00	0.00	2.00	2.00
Equipment Operator	2.00	2.00	0.00	0.00
Truck Driver	8.00	8.00	8.00	8.00
Maintainer	1.00	0.00	0.00	0.00
Total	11.00	10.00	10.00	10.00
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	12.00	10.00	10.00	10.00

Work Measurements

Accumulated Snowfall in Inches	41	45	35	45
Cubic Yrds of Sand Applied to Roads	3,950	4,000	3,100	4,000
Miles of Town Roads Maintained	107.3	107.3	107.3	107.3
Days of Sanding/Plowing Required	40	35	25	35
Tons of Salt Applied to Roads	890	900	750	900



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PUBLIC WORKS – GROUNDS MAINTENANCE – 30400

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

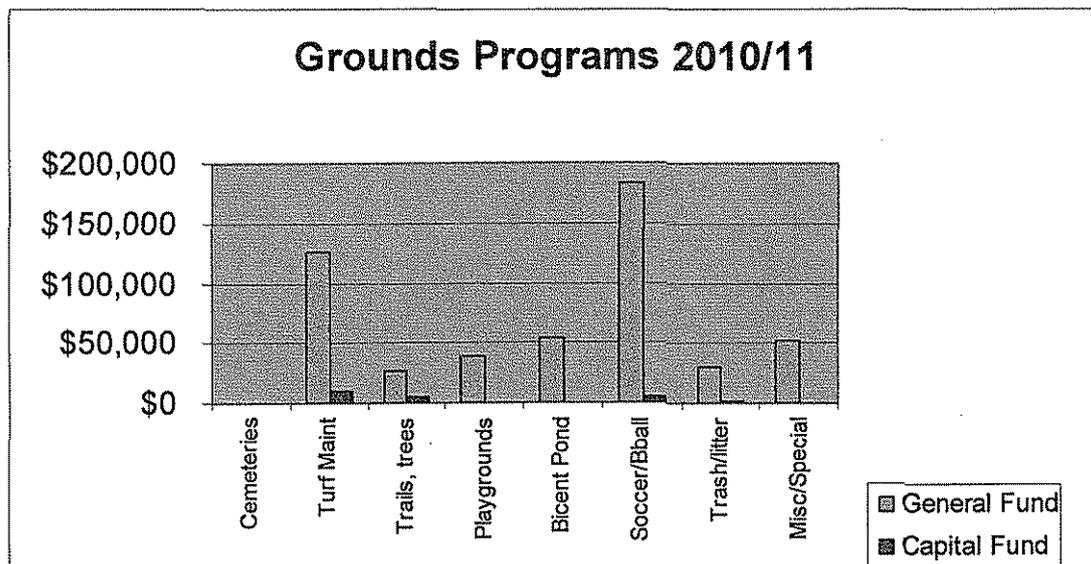
FY 2009/10 Highlights

- Suspended the transition to organic land care in the Spring and Fall of 2009 for budgetary reasons – resumed using "bridge" (soy-based) fertilizer products in the Spring of 2010.
- Continued site work around the last Lions Club soccer field (grading, loaming and seeding).
- Replaced the damaged bus shelter in Mansfield Center.
- 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 2010/11 Major Initiatives

- 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 2010/11 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 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
30400 Grounds Maintenance					
517 Salaries and Wages	286,645	297,230	297,600	290,320	298,270
522 Misc Benefits	5	160	160	160	160
532 Purch Property Services	5,817	8,680	8,680	8,680	8,680
539 Other Purch Services	920	500	500	500	500
543 Office Supplies	84	450	450	450	450
545 Land/Rd Maint Supplies	20,508	22,600	22,600	22,600	21,600
547 Building Supplies	7,711	9,500	9,500	9,500	9,500
554 Equipment	4,569	2,500	2,500	2,500	2,500
Total 30400 Grounds Maintenance	326,259	341,620	341,990	334,710	341,660

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	112,814	119,941	117,993	121,505
REVENUE	89,230	91,820	89,550	91,290

EMPLOYEES

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

Work Measurements

Acres Mowed	93	97	97	97
Undeveloped Acres Maintained	1,100	1,100	1,100	1,100
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) checks, as well as the procurement of all fuels, parts and supplies for the entire Town fleet (excluding fire vehicles). The fleet includes 80 road vehicles and over 75 off-road pieces of equipment.

FY 2009/10 Highlights

- Fuel costs remained over \$2 per gallon, less than the peak prices in 2008, but continuing at high levels.
- A large plow truck was lease-purchased and placed into service (one of 8 front-line trucks).
- The equipment maintenance crew continued with only 3 mechanics, using some weekend overtime to prepare vehicles prior to the winter season.

FY 2010/11 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 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
30600 Equipment Maintenance					
517 Salaries and Wages	176,829	177,220	177,220	177,220	177,220
521 Medical Ben.	-500	-500	-500	-500	-500
522 Misc Benefits	1,849	3,690	3,690	3,690	3,690
539 Other Purch Services	1,440	1,510	1,510	1,510	1,510
542 School/Library Books		250	250	250	250
546 Energy	181,066	239,900	239,900	239,900	239,900
547 Building Supplies	4,194	2,900	2,900	2,900	2,900
548 Rolling Stock Supplies	128,722	136,240	136,240	136,240	136,240
549 Other Supplies	2,093	3,500	3,500	3,500	2,500
554 Equipment	12,201	5,500	5,500	5,500	5,500
Total 30600 Equipment Maint.	507,894	570,210	570,210	570,210	569,210

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	69,594	71,513	72,027	72,193
REVENUES	2,371	2,500	2,500	2,500

EMPLOYEES

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

Work Measurements

Gasoline Used (gals)	37,100	35,500	34,000	37,000
Diesel Fuel Used (gals)	38,600	29,000	37,700	37,000
Autos, Trucks & Equipment Maintained	270	270	270	270
Hrs PM Services	920		750	750
Hrs Total Equip Services	1,800		2,000	2,000

PUBLIC WORKS – ENGINEERING – 30700

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

FY 2009/10 Highlights

- Inspected and coordinated 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 construction inspection 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.
- Continued survey and design work for sewer and water systems in the Four Corners area.

FY 2010/11 Major Initiatives

- Coordinate remaining design work for the Stone Mill and Laurel Lane bridge replacement grant projects.
- Coordinate and inspect the Dodd Road bridge replacement.
- Complete the design of the west side of Storrs Road enhancement project; coordinate efforts with the Storrs Center development team to complete the modifications to Storrs Road and the design of the first parking garage; assist with construction inspection.
- Continue the design of sewer and water systems for the Four Corners area.
- Complete the design of the Town's salt shed, prepare contract documents for bid; inspect the construction.
- Assist with the development of new (low-cost) GIS applications for other Town departments.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
30700 Engineering					
517 Salaries and Wages	165,007	171,020	171,020	171,020	171,020
522 Misc Benefits	3,352	3,040	3,040	3,040	3,040
531 Prof & Tech Services		1,500	1,500	1,500	1,500
533 Repairs/Maintenance	1,916	1,000	1,000	2,850	1,500
541 Instructional Supplies	882	900	900	800	900
542 School/Library Books	169	100	100	100	100
543 Office Supplies	702	750	750	550	550
547 Building Supplies	603	400	400	300	400
554 Equipment		300	300	250	1,800
Total 30700 Engineering	172,631	179,010	179,010	180,410	180,810

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	64,941	69,011	69,507	69,668

EMPLOYEES

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

Work Measurements

Projects Inspected	15	15	15	15
Site & Plot Plans Reviewed	140	175	150	150
Surveys Completed	5	5	7	7
Traffic Investigations	30	30	30	30
Highway Permits Issued	20	20	10	15

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

		Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
400 Community Services						
42100	Human Services Administration	276,161	279,600	270,850	282,820	293,750
42202	Mansfield Challenge - Winter	2,669	2,650	2,650	2,650	2,650
42204	Youth Employment - Middle Sch	4,000	2,000	2,000	2,000	2,000
42210	Youth Services	124,593	126,470	135,310	135,310	155,310
42300	Senior Services	212,277	191,550	191,550	191,550	166,580
43100	Library Services Admin	608,684	573,100	573,160	572,790	617,180
45000	Contributions To Area Agency	302,419	298,720	298,720	298,720	293,540
Total	400 Community Services	1,530,803	1,474,090	1,474,240	1,485,840	1,531,010

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 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
111 General Fund					
42100 Human Services Administration	276,161	279,600	270,850	282,820	293,750
42202 Mansfield Challenge- Winter	2,669	2,650	2,650	2,650	2,650
42204 Youth Employment - Middle Sch	4,000	2,000	2,000	2,000	2,000
42210 Youth Services	124,593	126,470	135,310	135,310	155,310
42300 Senior Services	212,277	191,550	191,550	191,550	166,580
Total General Fund- Human Services	619,700	602,270	602,360	614,330	620,290

HUMAN SERVICES

DEPARTMENT STRUCTURE AND SUPPORT

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

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

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

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

ADULT AND ADMINISTRATIVE SERVICES –42100

The Adult and Administrative Services Division provides administrative and supervisory oversight to all three service divisions in the Department, including grant writing and grants management. Adult services include information, referral and 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 2009/10 Highlights

- Assisted 213 persons who are elderly or disabled to apply for State tax relief programs.
- Coordinated community holiday giving programs for 82 families and 188 individuals with the help of 34 sponsors, including a number of municipal departments and employees.
- Provided referral, short or longer-term counseling services to 267 residents.
- Provided emergency financial assistance and food pantry assistance for a total of 151 incidents.
- Coordinated a grant from the William Casper Graustein Fund and the State Department of Education to develop a plan for young children in Mansfield.
- Continued involvement with the DMHAS Strategic Prevention Framework-State Improvement Grant (SPF-SIG), including implementation of an interactive website (www.iparentnetwork.org), aimed at creating a virtual community for parents.
- Represented the Town of Mansfield as a member of the Safety Net Sub-Committee of the Willimantic 10 Year Plan to End Homelessness.
- Coordinated participation of Town employees in volunteering at the Windham No-Freeze shelter.
- Worked with representatives of the Mansfield Housing Authority and the Department of Planning & Zoning to develop an application to obtain technical assistance to create an affordable housing plan.

FY 2010/11 Major Initiatives

- Work with the Town's "preferred developer" to facilitate the building of an independent/assisted living facility for seniors.
- Oversee the implementation of the community planning initiative for young children, and ensure that it is integrated with the priorities identified in Mansfield 2020.
- Work with the Town Manager, Town Planner and the Mansfield Housing Authority to explore the potential for affordable housing options in Mansfield.
- Collaborate with the Advisory Committee on the Needs of Persons with Disabilities and the Commission on Aging to develop a volunteer driver program.
- Utilize a "results base accountability model" to develop key indicators to measure outcomes for select departmental programs.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
42100 Human Services Administration					
517 Salaries and Wages	188,146	189,870	181,120	177,500	189,870
522 Misc Benefits	1,213	1,980	1,980	1,980	2,280
543 Office Supplies	482	750	750	750	750
549 Other Supplies	1,060				
563 Misc Expenses & Fees	85,260	87,000	87,000	102,590	100,850
Total	276,161	279,600	270,850	282,820	293,750

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	74,048	76,618	72,140	77,347
REVENUE	6,453	0	0	0

EMPLOYEES

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

Work Measurements

Elderly Tax Relief Apps.	190	210	210	225
Persons assisted through Holiday Prog.	150	160	160	200
Persons receiving Counseling Referral	240	250	250	275
Persons Provided Information Only	100	125	125	150

HUMAN SERVICES- YOUTH SERVICE BUREAU - 42210

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

FY 2009/10 Highlights

- Services were provided to approximately 325 youth in 200 families.
- 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.
- Developed and implemented a youth leadership program facilitated in coordination with the *Mansfield Middle School and a local business*.
- Acknowledged as a leader in the area of grief counseling for children and families in the community.
- Developed systems to document work measures.
- Increased professional collaboration with the University of Connecticut, providing expanded services to children and families.
- Developed an on line mentoring program with Hamilton Sundstrand Space Land and Sea.
- Grandparents Raising Grandchildren support group continued their legislative and advocacy efforts.
- Complete the 33rd year of the Mansfield Wilderness Challenge with 16 participants.
- Worked with the Mansfield Public Schools and Mansfield Advocates for Children on the eighth year of the Discovery Grant from the William C. Graustein Memorial Fund. Mansfield Advocates for Children developed a long range strategic plan aligned with the Mansfield 2020 Plan to improve the lives of young children ages Birth to eight and their families. The Plan focuses on the areas of health, successful learners and community connectedness.
- Completed the eleventh year of the Mansfield School Readiness Program.
- Participated in the monthly *Collaborative Assistance Network (CAN) meetings* for early care centers and public schools to identify children needing early intervention support around learning, language, or social/emotional development.
- Mansfield Advocates for Children published the first Mansfield Family Resource Guide for use by newcomers or new parents in Town. This booklet takes the place of the Mansfield Family Information Packet and was funded by local businesses and individuals.

FY 2010/11 Major Initiatives

- Expand the internship program and affiliations with Psychological Services Clinic and the Humphrey Center for individual, couples, and family therapy.
- Explore partnership with leading Uconn researchers from the Center on Positive Behavioral Interventions and Supports, an evidence-based behavioral program.
- Secure funding to implement the strategies contained in the Plan for Mansfield's Young Children.
- Continue to enhance and strengthen the relationship between local early care centers and the Mansfield public schools with meetings for principals, directors and the superintendent, as well as visits between kindergarten teachers and center teachers.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
42210 Youth Services					
517 Salaries and Wages	105,873	112,510	121,350	121,350	141,350
522 Misc Benefits	2,504	3,110	3,110	3,110	3,110
531 Prof & Tech Services	14,735	9,200	9,200	9,200	9,200
539 Other Purch Services	128	200	200	200	200
542 School/Library Books	157	350	350	350	350
543 Office Supplies	434	450	450	450	450
549 Other Supplies	762	650	650	650	650
Total 42210 Youth Services	124,593	126,470	135,310	135,310	155,310

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	41,668	45,401	49,320	57,581

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	0.71	0.71	0.71	0.71
Total	2.71	2.71	2.71	2.71
Paid from Other Funds	0.71	0.71	0.71	0.26
Paid from General Fund	2.00	2.00	2.00	2.45

Work Measurements

Therapy sessions w/youth & families (yr)	1,250	1,250	1,250	1,275
Youth rcvng one or more clinical srvc (yr)	150	150	150	175
Parents/grandparents				75
Volunteers				75
Youth Employment participants	75	75	75	120

HUMAN SERVICES - SENIOR SERVICES 42300

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

FY 2009/10 Highlights

- Seventy seniors became members of the Mansfield Senior Center Association during the year bringing the total to 1,336 registered members of the Mansfield Senior Center Association.
- Installed the Myseniorcenter data system as a client tracking system to improve efficiency and collection of accurate statistical information.
- Through a \$20,000 donation the Senior Center Association purchased ten new laptops for the computer council and installed WiFi access in the Senior Center.
- Received a recumbent bike, balance discs, therabands, leg and hand weights and two Wii fit games through the Health Heart for Women Grant administered by the Eastern Highlands Health District.
- Volunteers provided 865 hours of volunteer time.
- Served 8,269 congregate subsidized meals to seniors at the Senior Center. 4,092 meals were delivered to homebound seniors through the meals-on-wheels program.
- Sponsored intergenerational activities; the fifth Grandchildren's Day was held with 38 adults and 27 children in attendance.
- Sponsored a Veterans' Day Program with 121 in attendance.
- 231 seniors received assistance with tax preparation.
- Generations Health Clinic began offering preventative dental services in May 2009. The Wellness Center offered weekly therapeutic massage in February 2009.
- 365 seniors received flu shots.
- Offered health assessments, screenings and preventative care at the Wellness Center. The VNA East provided care to 218 patients; the podiatrist treated 280 patients; the reflexologist saw 55 clients; 18 clients received therapeutic massage. Many seniors took advantage of free legal services and several free screenings: hearing, balance, cholesterol and skin cancer.
- Interim Healthcare funded blood pressure screenings twice a month. On average, 25 seniors receive blood pressure checks at each clinic.
- Senior volunteers have been tutoring individuals who speak English as a second language to help them with their English conversational skills.
- Offered several new classes: Pastels, visual creativity, woodworking, art photography, Chair Tai Chi, Game Day, and Drawing.
- Received a \$5,000 grant from the Department of Social Services to provide services on Saturday from 8:30am-1:00pm. The Department of Human Services also received a \$3,000 grant to provide case management services.

FY 2010/2011 Major Initiatives

- Fill all staffing vacancies in the Senior Services Division.
- Work with the Commission on Aging to update the Long Range Plan for seniors, focusing on identified priorities of transportation, information dissemination, access to public meetings, and Senior Center space needs.
- Promote increased health by offering health screening clinics to detect early signs of disease processes, such as hearing, vision and osteoporosis screenings and by presentations of health promotion talks.
- Continue to support the Town of Mansfield in facilitating the development of a new independent/assisted living facility.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
42300 Senior Services					(2,580)
517 Salaries and Wages	208,094	185,670	185,670	185,670	163,280
522 Misc Benefits	414	2,080	2,080	2,080	2,080
539 Other Purch Services	2,888	2,650	2,650	2,650	2,650
542 School/Library Books	28	150	150	150	150
543 Office Supplies	853	1,000	1,000	1,000	1,000
Total 42300 Senior Services	212,277	191,550	191,550	191,550	166,580

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	81,899	74,923	75,461	65,464

EMPLOYEES

Senior Services Coordinator	1.00	1.00	1.00	1.00
Senior Service Social Worker	1.00	0.58	0.58	0.58
Administrative Assistant	1.55	1.50	1.50	1.50
Kitchen Aide	<u>0.69</u>	<u>0.69</u>	<u>0.69</u>	<u>0.69</u>
Total	4.24	3.77	3.77	3.77
Paid from Other Fund/Source	0.12	0.12	0.12	0.12
Paid from General Fund	4.12	3.65	3.65	3.65

Work Measurements

Total Membership	1,050	1,075	1,075	1,350
New Members Registered	60	65	65	70
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	8,200
Persons receiving Social Services (Average number served/month)	35	45	45	60

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. Serving as an electronic branch library, people may reserve and renew items, apply online for Buchanan Auditorium reservations, and access information about Book Sales, reading recommendations, and a calendar of library programs for all ages. Mansfield residents with a valid library card can also access subscription resources unavailable to non-residents:

- BookFlix, 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 a wide range of portable listening devices, including portable music players and portable media centers from Apple, Creative Labs, Samsung, Toshiba, and other manufacturers.
- Magazine Articles, full text articles from over 1000 magazines and an annotated index to over 3000 magazines & journals, dating as far back as 1984. Full-text magazines available include: Consumer Reports, Health, Horticulture, National Geographic, Newsweek & Time.
- 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 2009/10 Highlights

- Participated in the Mansfield Schools "Books on Buses" summer program: provided books for children who have difficulty getting transportation to the public library during the summer months, and coordinated technical support for circulation, cataloguing and statistics. Funding for the public library books came from the Friends of the Mansfield Library.
- Wi-Fi access became available for library patrons with valid CT library cards during library hours of operation. Funding was provided by the Information Technology Department.
- To offset the challenges of reduced funding from the Town of Mansfield, the Friends of the Mansfield Library significantly increased their funding for library materials and services.
- Maintaining service hours with a reduction in staff hours resulted in a 40% decrease in the number of programs to encourage and develop pre-literacy skills during the first two quarters of FY 2009/10. Because public library programs bring people in the library, statistics in reference transactions, circulation, and the number of people entering the building also declined significantly.

FY 2010/11 Major Initiatives

- Continue to provide courteous and professional services to our library patrons.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
43100 Library Services Admin					
517 Salaries and Wages	476,098	465,750	465,810	465,810	472,590
522 Misc Benefits	1,841	2,350	2,350	2,000	2,000
531 Prof & Tech Services	4,108	1,000	1,000	1,000	1,000
534 Rentals		530	530	530	530
539 Other Purch Services	876	800	800	1,120	1,200
541 Instructional Supplies	3,502	3,000	3,000	3,000	3,000
542 School/Library Books	113,189	99,590	99,570	99,230	99,640
547 Building Supplies	70	100	100	100	100
554 Equipment	9,000				37,120
Total 43100 Library Services	608,684	573,120	573,160	572,790	617,180

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 09/10
EMPLOYEE BENEFITS	187,377	187,007	189,317	192,517
REVENUE	38,170	34,000	34,315	26,000
EMPLOYEES				
Library Director	1.00	1.00	1.00	1.00
Librarian*	3.00	3.00	3.00	3.00
Library Associate	2.72	2.57	2.57	2.57
Library Assistant	2.82	2.66	2.66	2.66
Pages	1.30	1.30	1.30	1.65
Total	10.84	10.53	10.53	10.88
Paid from Other Funds	0.50	0.50	0.50	0.50
Paid from General Fund	10.34	10.03	10.03	10.38

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

Work Measurements

Total Circulation	254,470	255,700	244,290	240,000
Reference Transactions	13,573	4,200	9,500	9,500
Collection Size	90,390	84,000	87,500	85,000
Library Card Holders	9,839	12,000	9,000	9,000

CONTRIBUTIONS TO AREA AGENCIES - 45000

As part of its operating budget, the Town has traditionally made financial contributions to various non-profit agencies that serve Mansfield residents. Several of the Town's advisory committees evaluate the requests that the Town receives from various social service agencies in the region.

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

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

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

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

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

MANSFIELD/UCONN TRANSPORTATION. Funds Mansfield's portion of Willimantic/Mansfield evening fixed route bus service budget as well as publicity for both fixed route service and UConn shuttle bus service.

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

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

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

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

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

WRFSOA (McSweeney Center). Regional multi-purpose senior service center open to older persons 60+ years of age in the ten town Windham region. Services include a Senior Dental Clinic.

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

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

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

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

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

VFW MEMORIAL DAY. Helps fund Memorial Day activities.

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

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
45000 Contributions To Area Agencies					
53701 Dial-A-Ride	41,030	41,030	41,030	41,030	41,030
53702 Wincog	17,506	17,420	17,420	17,420	17,420
53703 WRFSOA-McSweeny Senior Center	6,500	1,500	1,500	1,500	1,500
53707 United Services, Inc	8,550	8,000	8,000	8,000	7,000
53708 WRTD - Windam Reg Transit Dis	37,310	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	4,000	4,000	4,000	3,000
53712 CT Legal Services	6,000	5,000	5,000	5,000	4,000
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	3,750	15,000	15,000	15,000	15,000
53727 Community Companion & Homemak	4,500	4,000	4,000	4,000	3,000
53733 Eastern Highlands Health Dist	111,843	112,230	112,230	112,230	111,050
53734 Mansfield/UCONN Transportatio	4,500	500	500	500	500
53737 Holy Family Shelter	3,000	3,000	3,000	3,000	3,000
53739 Veterans' Services	13,500	10,000	10,000	10,000	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	2,500	2,500	2,500	2,500	2,500
Total	302,419	298,720	298,720	298,720	293,540

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

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
500 Community Development					
30800 Building Inspection	154,159	122,920	122,920	122,920	145,550
30810 Housing Inspection	118,857	113,610	119,800	119,800	97,730
51100 Planning Administration	225,914	226,820	226,820	225,920	226,780
52100 Planning/Zoning Inland/Wetland	14,104	20,500	20,500	6,500	7,500
58000 Boards and Commissions	4,466	6,500	6,500	6,500	6,750
Total 500 Community Dev.	<u>517,500</u>	<u>490,350</u>	<u>496,540</u>	<u>481,640</u>	<u>484,310</u>

COMMUNITY DEVELOPMENT

Mission

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

Program Purpose and Description

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

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

BUILDING INSPECTION – 30800

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

FY 2009/10 Highlights

- Department created a "Microsoft Access" database to track activity.
- Department instituted changes to State Building Code.
- Redistributed workload to maintain quality of service after inspection staff cuts.

FY 2010/11 Major Initiatives

- Attend code-related courses and seminars required to maintain staff licenses.
- Continue with permitting and inspection activity.
- Explore online permitting.
- Explore acceptance of credit and debit cards for fee payments.

FY 2010/11 Budget Highlights

- Reduction of inspection staff in last fiscal year's budget has proven to be challenging in maintaining existing service levels. New initiatives or economic development activities will require additional staff to maintain services at proper levels.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
30800 Building Inspection					
517 Salaries and Wages	122,101	116,800	116,800	116,800	139,430
522 Misc Benefits	1,305	2,470	2,470	2,470	2,470
531 Prof & Tech Services	28,534	1,000	1,000	1,000	1,000
539 Other Purch Services		650	650	650	650
542 School/Library Books	782	750	750	750	750
543 Office Supplies	734	600	600	600	600
547 Building Supplies	460	400	400	400	400
549 Other Supplies	243	250	250	250	250
Total 30800 Building Insp.	154,159	122,920	122,920	122,920	145,550

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	48,055	47,132	47,470	56,799
REVENUE	167,777	176,030	201,850	205,030

EMPLOYEES

Building Official	1.00	1.00	1.00	1.00
Assistant Building Inspector	0.00	0.00	0.41	0.41
Administrative Assistant	<u>0.80</u>	<u>0.60</u>	<u>0.60</u>	<u>0.60</u>
Total	1.80	1.60	2.01	2.01
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	1.80	1.60	2.01	2.01

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 2009/10 Highlights

- Department created a "Microsoft Access" database to track activity.
- 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.
- Staff participated in greeting visits and informative meetings with landlords and tenants.

FY 2010/11 Major Initiatives

- Maintain the landlord registry and implementation (certificate zone) database.
- Enforce the Town's Litter Ordinance.
- Work with Town Manager and the Quality of Life Committee to add enhancements to the Housing Code including a parking area designation ordinance, tenant registry, large assembly permits and financial penalties for landlords with tenants that are repeat violators of law and Town ordinances.

FY 2010/11 Budget Highlights

- With reduced staff, it will prove difficult for the Department to implement recommendations of the Quality of Life Committee or any other new initiatives. Current staff is maintaining quality of service but will have difficulty when the economy improves because we must also administer the Building Code.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
30810 Housing Inspection					
517 Salaries and Wages	116,156	109,460	115,650	115,650	93,580
522 Misc Benefits	470	1,000	1,000	1,000	1,000
539 Other Purch Services	90	500	500	500	500
542 School/Library Books	146	500	500	500	500
543 Office Supplies	720	750	750	750	750
547 Building Supplies	451	750	750	750	750
549 Other Supplies	388	250	250	250	250
554 Equipment	436	400	400	400	400
Total 30810 Housing Insp.	118,857	113,610	119,800	119,800	97,730

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	45,715	44,170	47,003	38,121
REVENUE	98,862	86,810	89,950	87,310

EMPLOYEES

Housing Inspector (FT)	1.00	1.00	1.00	1.00
Housing Inspector (PT)	0.52	0.43	0.14	0.14
Administrative Assistant	1.00	0.65	0.65	0.65
Total	2.52	2.08	1.79	1.79
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	2.52	2.08	1.79	1.79

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 provides assistance to the Inland Wetlands Agency and Conservation Commission and 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 2009/10 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. Prepared a draft update of the Town's Inland Wetlands Regulations (currently under review by the Inland Wetlands Agency) and proposed zoning regulations revisions for the Industrial Park Zone south of Pleasant Valley Road.
- Issued 66 Zoning Permits, including authorization for 8 new single-family homes and 8 new multi-family units, 60 zoning enforcement letters, 27 violation notices, and 25 Zoning Citations.
- 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.
- Participated in various facets of Mansfield's open space acquisition and management programs, including the review of draft management plans and potential property acquisitions.
- Participated in various aspects of the ongoing Storrs Center Downtown project, including reviews of fiscal impact, phasing, parking and infrastructure elements.
- Provided information and assistance to the Town Council, other Town representatives and State officials, property-owners and their representatives on a wide range of land use issues, including assisted living/age-restricted housing, student housing, educational facility options and projects under the permit jurisdiction of the State.

FY 2010/11 Major Initiatives

- Assist the PZC 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 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 with the implementation elements of the Storrs Center Downtown project, including phasing, parking, infrastructure and the approval of specific construction plans.
- Assist with the implementation of initiatives to address student-housing issues in areas proximate to the UConn campus and to promote appropriate economic development.

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
51100 Planning Administration					
517 Salaries and Wages	224,579	224,320	224,320	224,320	224,280
522 Misc Benefits	1,010	1,900	1,900	1,100	1,900
543 Office Supplies	325	600	600	500	600
Total 51100 Planning Admin.	225,914	226,820	226,820	225,920	226,780

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	88,387	90,519	91,169	91,364
REVENUE	32,075	34,300	23,300	31,300

EMPLOYEES

Town Planner/Director of Planning	1.00	1.00	1.00	1.00
Administrative Assistant	1.33	1.33	1.33	1.33
Zoning Agent	1.00	1.00	1.00	1.00
Total	3.33	3.33	3.33	3.33
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	3.33	3.33	3.33	3.33

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 COMMISSION/INLAND WETLANDS AGENCY – 52100

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

FY 2009/10 Highlights

- Held eleven PZC meetings, nine IWA meetings, and five joint field trips during the first half of this fiscal year.
- Reviewed thirteen wetland applications or enforcement matters, eleven special permits or special permit renewals, one Town Council referral and sixteen bonding and modification issues during the first half of this fiscal year.
- Approved zone change and special permit applications for a thirty-two unit condominium development off of Meadowbrook lane. The subject project will include seven affordable units for low/moderate income households. Construction is expected to start in the spring of 2010.
- Approved over twenty revisions to the Zoning and Subdivision Regulations. Revisions include new home occupation provisions for limited storage or parking of vehicles, equipment and/or materials; refined subdivision yield plan submission and approval requirements; a new limited live music permit; refinements of dimensional requirements for satellite dish antennae and wind turbines; and revisions to regulations regarding efficiency units, community wells, mobile home park expansions, travel trailers, bonding and lots located in more than one town.
- Approved landscaping and signage plans for a new commercial use at the corner of Storrs and Bassetts Bridge Roads, a new retail store use at the corner of N. Eagleville and King Hill Roads, a new conversion to a two-family dwelling on Storrs Road, five live music renewals and three gravel/stone removal permits.
- Continue to thoroughly review all land use applications, 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 2010/11 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 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
52100 Planning/Zoning Inland/Wetland					
522 Misc Benefits	310	400	400	400	400
531 Prof & Tech Services	8,579	12,000	12,000	2,000	
539 Other Purch Services	5,215	8,000	8,000	4,000	7,000
542 School/Library Books		100	100	100	100
543 Office Supplies					
Total 52100 Planning/Zoning	14,104	20,500	20,500	6,500	7,500

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 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
58000 Boards and Commissions					
56350 Board of Assessment Appeals	657	450	450	450	700
56351 Comm. on Sens. & Phys Impair		100	100	100	100
56352 Commission on Aging		100	100	100	100
56353 Parks & Advisory Committee	2,081	3,000	3,000	3,000	3,000
56354 Zoning Board of Appeals	1,638	1,500	1,500	1,500	1,500
56355 Conservation Commission	90	100	100	100	100
56356 Beautification Committee		500	500	500	500
56357 Historic District Commission		150	150	150	150
56358 Arts Advisory Committee		500	500	500	500
56359 Agriculture Committee		100	100	100	100
Total 58000 Boards and Comm.	4,466	6,500	6,500	6,500	6,750

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**MANSFIELD BOARD OF
EDUCATION**

Mansfield Board of Education Overview

2010-2011 Budget

The Mansfield Board of Education's adopted budget for 2010-2011 is \$20,588,160 representing a decrease of .04% from the adopted 2009-2010 budget of \$20,595,570.

Background

The current 2009-2010 budget was adopted at the annual town meeting on May 12, 2009 and with approval during an advisory referendum vote on June 16, 2009. Unlike last year when the Mansfield Town Council requested that the Mansfield Board of Education place \$155,825 in an escrow account on September 11, 2008 and \$93,600 in an escrow account on January 12, 2009, no request has been made to date, although the potential still exists.

The proposed budget is based on the following assumptions discussed with the Mansfield Board of Education in the fall; discussions with both Town and Region 19 officials regarding town revenues and expenditures; and a commitment to maintain reasonable and appropriate class sizes to facilitate differentiated instruction, while addressing issues related to 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 \$21,386,360, an increase of 3.84%. It was reviewed and reduced in the following areas:

• Not filling the Assistant Superintendent Position	\$100,000	Pg. 68
• 1 teaching position at Southeast	\$52,140	Pg. 21
• K-4 Art reduction due to enrollment	\$4,690	Pg. 21
• Restructuring ELL Services	\$52,140	Pg. 21
• 3 instructional assistants at MMS	\$45,990	Pg. 21
• Custodial reduction of 4 hours/day	\$20,000	Pg. 73
• Maintenance/Custodial Overtime	\$26,000	Pg. 73
• Custodial/Summer Help	\$8,000	Pg. 73
• 1 Bus	\$46,270	Pg. 74

• MMS Technology (Educational Equipment)	\$50,000	Pg. 41
• K-4 Technology (Educational Equipment)	\$40,000	Pg. 40
• MMS Instructional Supplies	\$21,900	Pg. 22-57
• K-4 Instructional Supplies	\$21,900	Pg. 22-57
• Special Ed. Instructional Supplies	\$5,000	Pg. 95-102
• K-4 Furniture Replacement	\$7,670	Pg. 54
• Special Ed. Summer School	\$10,000	Pg. 96
• Minority Internship	\$13,500	Pg. 68
• 1 Special Ed Outplacement	\$60,000	Pg. 97
• Special Education Transportation	\$32,000	Pg. 103
• Reduction in Maintenance Supplies and Materials	\$61,000	Pg. 73
• Salary Related Benefits	\$60,000	Pg. 73
• Special Education Contingency	\$60,000	Pg. 97
Total	\$798,200	

Implications

Our current January 13, 2010 enrollment is 722 prek-4 and 570 5-8 for a total of 1292. Our projected enrollment was 709 prek-4 and 562 5-8 for a total of 1271.

As a result of certified staff additions and/or reassignments, there will be seven regular classroom teachers per grade in grades five through eight compared to our current configuration of six teachers in grades five through eight. All certified staffing assignments will be reviewed in light of current and projected enrollment and will be adjusted as needed in accordance with enrollment guidelines and available resources.

One regular classroom position will be reduced at Southeast Elementary School due to enrollment and we will assign English Language Learning program responsibilities to our Spanish Language teachers at all four schools in addition to their current Spanish Language instruction.

The 2010-2011 budget will make use of AARA funds to the same extent we are using during this current 2009-2010 school year. At the state level, approximately one million four hundred thousand dollars of an Education Cost Sharing grant of ten million seventy thousand six hundred seventy-seven dollars for Mansfield is being provided by the use of federal funds and at the district level we are currently using one hundred fifty-six thousand two hundred thirty dollars to offset costs in our Title I, Special Education, and Preschool Programs. These funds will need to be addressed by the state legislature in the case of the Education Cost Sharing Grant and by the district in the case of Title I, Special Education, and Preschool Programs for the 2011-2012 school year.

Summary

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

THE BUDGET IN BRIEF

The proposed budget for the Mansfield Board of Education for 2010-11 is \$20,588,160. It represents a decrease of \$7,410 or .04 percent, as compared to the current year. Of the total, salaries and benefits have increased by \$216,110 or 1.28 percent. Salaries and benefits account for approximately 83 percent of the total budget. All other expenditures have decreased by \$223,520 or 6.04 percent. A comparison of the 2009-10 to 2010-11 budget follows:

	SPENT 2008-09	ADJ APPR 2009-10	PROPOSED 2010-11	INCREASE/ DECREASE	PERCENT CHANGE
Salaries & Benefits					
Certified Salaries	9,938,529	10,203,920	10,642,290	\$438,370	4.30%
Non-Cert. Salaries	3,235,817	3,223,370	3,187,240	(36,130)	(1.12%)
Sub-Total: Salaries	13,174,346	13,427,290	13,829,530	402,240	3.00%
Benefits	3,405,055	3,465,830	3,279,700	(186,130)	(5.37%)
Sub-Total: Salaries & Benefits	16,579,401	16,893,120	17,109,230	216,110	1.28%
Operating Expenses					
Prof & Tech Services	578,592	519,410	518,600	(810)	(0.16%)
Purchased Property Services	84,967	84,000	48,000	(36,000)	(42.86%)
Repairs	130,676	142,560	132,480	(10,080)	(7.07%)
Rentals	772	800	780	(20)	(2.50%)
Tuition	307,913	280,000	220,000	(60,000)	(21.43%)
Insurance	58,608	66,300	63,600	(2,700)	(4.07%)
Other Purchased Services	882,100	889,380	876,580	(12,800)	(1.44%)
Instructional Supplies	274,128	291,830	261,760	(30,070)	(10.30%)
School & Library Books	182,241	109,160	106,510	(2,650)	(2.43%)
Supplies	31,253	47,170	51,900	4,730	10.03%
Energy	865,616	845,190	785,190	(60,000)	(7.10%)
Building Supplies	81,518	93,210	80,360	(12,850)	(13.79%)
Other Supplies	48,073	66,530	65,280	(1,250)	(1.88%)
Equipment	330,986	178,940	173,020	(5,920)	(3.31%)
Miscellaneous Exp & Fees	24,473	27,120	28,820	1,700	6.27%
Transfers Out to Other Funds	220,850	60,850	66,050	5,200	8.55%
Sub-Total: Operating Expenses	4,102,766	3,702,450	3,478,930	(223,520)	(6.04%)
TOTAL: EXPENDITURES	\$20,682,167	\$20,595,570	\$20,588,160	(\$7,410)	(0.04%)

Increase/Decrease Analysis - Board-Proposed Budget

MANSFIELD BOARD OF EDUCATION – SIGNIFICANT FEATURES

CERTIFIED STAFF - \$10,642,290

Total certified salaries have increased by \$438,370 over the present year. The increase is represented by negotiated salary increases and the addition of four teaching positions at the Middle School due to class sizes.

NON-CERTIFIED STAFF - \$3,187,240

Total non-certified salaries have decreased by \$36,130, due to the reduction of three instructional assistant positions at the Middle School, offset by contractual salary increases.

BENEFITS - \$3,279,700

Benefits for the staff have decreased by \$186,130, primarily a reflection of the cost of medical insurance.

PROFESSIONAL & TECHNICAL SERVICES - \$518,600

No material change from prior year.

PURCHASED PROPERTY SERVICES - \$48,000

This reduction of \$36,000 is comprised of a reduction in refuse collection (\$20,000) by going to on-call pickup rather than automatic pickup and a reduction in building maintenance service (\$16,000).

REPAIRS & MAINTENANCE SERVICES – \$132,480

A reduction of \$10,080, the reflection of a \$5,000 reduction in funding available for building repairs and \$5,080 available for equipment repair

RENTALS - \$780

No material change from prior year.

TUITION - \$220,000

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

INSURANCE – \$63,600

A reduction of \$2,700 is due to a reduction in the estimated cost for general liability insurance.

OTHER PURCHASED SERVICES - \$876,580

The decrease of \$12,800 is the result of a lower estimated transportation costs primarily due to the proposed reduction of one school bus.

INSTRUCTIONAL SUPPLIES - \$261,760

A reduction of \$30,070 is reflected in funding available for instructional supplies.

SCHOOL & LIBRARY BOOKS - \$106,510

A slight decrease of \$2,650 from prior year proposed for new textbooks.

MANSFIELD BOARD OF EDUCATION – SIGNIFICANT FEATURES

SUPPLIES - \$51,900

A slight increase of \$4,730 results from a \$10,000 increase for preschool snacks, offset by a decrease in grounds supplies.

ENERGY - \$785,190

The decrease of \$60,000 is projected as the result of the conversion of the Middle School to natural gas from electricity.

BUILDING SUPPLIES - \$80,360

The decrease of \$12,850 reflects a decrease available for supplies and minor equipment.

OTHER SUPPLIES - \$65,280

No material change from prior year.

EQUIPMENT - \$173,020

A decrease of \$5,920 reflects a reduction in the purchase of furniture and fixtures.

MISCELLANEOUS FEES & EXPENDITURES - \$28,820

An increase of \$1,700 is proposed for field trips.

TRANSFERS OUT TO OTHER FUNDS - \$66,050

The increase of \$5,200 reflects the transfer to a trust fund for post employment benefits as required by GASB 45.

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TOWN-WIDE

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

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
700 Town-Wide Expenditures					
71000 Employee Benefits	2,357,440	2,350,420	2,350,420	2,319,290	2,290,590
72000 Insurance	114,557	118,330	118,330	118,330	126,470
73000 Contingency		(10,980)	(22,860)		83,800
Total 700 Town-Wide Exp.	2,471,997	2,457,770	2,445,890	2,437,620	2,500,860

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 2010/11 Major Initiatives

The total decrease in employee benefits is \$6,830. The decrease is primarily due to the following:

1. Workers Compensation Insurance is down \$50,000 or 15%. The 2007/08 audit results by CIRMA drove up the current year budget.
2. Municipal Employees Retirement (MERS) contributions are up nearly \$122,000. The *State Retirement Commission sets the employers' rates based on expected claims and available resources*. Investment earnings are down thereby requiring a significant increase in required contributions (regular employees up 2%, fire & emergency personnel up 4.25%). The Commission has advised that we can expect a similar increase for next year.
3. Unemployment Compensation insurance is expected to decrease by \$19,000 as current claims are less than anticipated.
4. Health Insurance is anticipated to decrease by \$109,910 or 10.9%*.

* Rates are based on expected claims and employee coverage

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
71000 Employee Benefits					
520 Benefits	1,298,071	1,273,730	1,273,730	1,246,750	1,325,410
521 Medical Ben.	1,059,369	1,076,690	1,076,690	1,072,540	965,180
Total 71000 Employee Benefits	<u>2,357,440</u>	<u>2,350,420</u>	<u>2,350,420</u>	<u>2,319,290</u>	<u>2,290,590</u>

LIABILITY, AUTOMOBILE, AND PROPERTY INSURANCE – 72000

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

FY 2009/10 Highlights

- The Mayor serves on the board of directors for the Town's insurance carrier (CIRMA) and the Assistant to Town Manager is a member of CIRMA's Underwriting and Operations Committee. These appointments assist the Town in representing the needs of Mansfield and other small to mid-sized communities.
- Conducted quarterly meetings with CIRMA staff to review various areas of insurance and risk management.
- Updated Town's statement of values; ensured that buildings are being insured for proper replacement values.
- Worked in conjunction with CIRMA to monitor and close a number of Liability-Property-Automobile (LAP) claims.
- Completed five year review of at-fault accidents by employees operating Town vehicles; provided training and counseling as appropriate.
- Saved the Town thousands of dollars by switching carriers for employee bonds and eliminating insurance advisor arrangement. Increased internal administrative efficiencies by structuring several bond and supplemental insurance policies to coincide with the fiscal year, which is also the LAP policy year.
- Begin work to improve building security measures at the Audrey Beck Municipal Building.

FY 2010/11 Major Initiatives

- Continue work with insurance carrier to manage and improve Town's risk management control program.
- Begin 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 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
72000 Insurance					
538 Insurance	114,557	118,330	118,330	118,330	126,470
Total 72000 Insurance	<u>114,557</u>	<u>118,330</u>	<u>118,330</u>	<u>118,330</u>	<u>126,470</u>

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

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
73000 Contingency					
517 Salaries and Wages		(60,980)	(60,980)		
563 Misc Expenses & Fees		50,000	38,120		83,800
Total 73000 Contingency		(10,980)	(22,860)		83,800

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**OPERATING TRANSFERS
TO OTHER FUNDS**

**Town of Mansfield
Expenditure Budget**

	Actual 08/09	Adopted 09/10	Adjusted 09/10	Estimated 09/10	Proposed 10/11
92000 Other Financing Uses					
58211 Cnr/Capital Projects	85000	50,000	400,000	400,000	250,000
58219 Other Operating	5,000	5,000	5,000	5,000	5,000
58226 Other Operating-Downtown Part	125,000	125,000	125,000	125,000	125,000
58227 Parks & Recreation Fund	334,660	334,660	334,660	334,660	340,760
58300 Debt Service Fund	415,000	500,000	500,000	500,000	760,000
58714 Medical Pension Trust Fund	50,000	50,000	50,000	50,000	50,000
Total 92000 Other Financing Uses	1,014,660	1,064,660	1,414,660	1,414,660	1,530,760

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 09/10</u>	<u>FY 10/11</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 2010/11 TO 2014/15

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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2010 / 11

**CAPITAL PROJECTS FUND
BUDGET**

TOWN OF MANSFIELD
CAPITAL FUND BUDGET SUMMARY
2010/11

	<u>09/10</u> <u>Adopted</u>	<u>10/11</u> <u>Proposed</u>
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 395,000	\$ 365,045
Infrastructure Grant (LOCIP)	182,255	182,255
Federal and State Grants	-	17,582,100
Bonds	250,000	896,020
Lease Purchase	325,000	-
Other	165,000	49,000
	<u>\$ 1,317,255</u>	<u>\$ 19,074,420</u>

	<u>09/10</u> <u>Adopted</u>	<u>10/11</u> <u>Proposed</u>
Estimated Expenditures:		
General Government	\$ 155,000	\$ 132,000
Community Development	-	16,575,000
Public Safety	63,000	63,000
Community Services	39,300	98,300
Facilities Management	204,455	238,000
Public Works	855,500	1,968,120
	<u>\$ 1,317,255</u>	<u>\$ 19,074,420</u>

**TOWN OF MANSFIELD
PROPOSED CAPITAL PROJECTS FUND BUDGET FINANCING PLAN - FISCAL YEAR 2010/11**

	Budget 2010/11	LOGIP	CNR Fund	Fed & State Grants	Mgmt Services Fund	Other Fund	Bonds
General Government							
Strategic Planning/Organization Develop.	30,000		30,000				
Prof & Tech Services - Storrs Center Proj.	50,000		50,000				
Financial Software	52,000		52,000				
Total General Government	132,000	-	132,000	-	-	-	-
Community Development							
DECD STEAP 2 - 84127	500,000			500,000			
Improv. Storrs Rd/Urban - 84122	2,500,000			2,500,000			
Parking Garage/Transit Hub/Urban - 84126	10,000,000			10,000,000			
Improv. Storrs Rd/Lieberman - 84124	2,250,000			2,250,000			
Storrs Center Inter. Transp/Cong. Transp. - 84125	612,500			612,500			
Omnibus - 84129	712,500			712,500			
Total Community Development	16,575,000	-	-	16,575,000	-	-	-
Public Safety							
Fire and Emergency Services							
Replacement Boat	10,000						10,000
Forestry 307 - Chassis Changeover	30,000						30,000
Upgrade to Hydraulic Rescue Equipment	18,000						18,000
Fire Ponds - 82902	5,000						5,000
Total Public Safety	63,000	-	-	-	-	-	63,000
Community Services							
Fitness Equipment	34,000					34,000	
Locker Rms. - Ventilation Improve.	20,000						20,000
Park Improvements	20,000						20,000
Playground Surfacing	5,000						5,000
Amenities - Lions Park	10,000						10,000
Restroom Building Improvements at BCP	3,000						3,000
Trail Improvements/Parking Area-Commonfields	4,000						4,000
WHIP Grants - MHP, EGVP, OSHF - 85835	2,300		2,300				
Total Community Services	98,300	-	2,300	-	-	34,000	62,000
Facilities Management							
Town							
Senior Center Roof Shingles	45,000			45,000			
Energy management system	35,000			35,000			
Maintenance shop boiler/heat piping	37,000			37,000			
Improve Security at Town Buildings	13,000						13,000
Boiler/Heating/Plumbing at Fire Stations - 82205	15,000				15,000		
Oil Tank repairs - all buildings	6,000		6,000				
Education							
Maintenance Projects - 86260	25,000		25,000				
Roof Repairs	12,000		12,000				
MMS Heating - Pipe Line	50,000		50,000				
Total Facilities Management	238,000	-	93,000	117,000	15,000	-	13,000
Public Works							
Pickup-mounted Message Sign	10,000						10,000
Small Dump Trucks & Sanders	45,000						45,000
Snowplows - 83729	5,500						5,500
Tree Replacement - 83101	5,000						5,000
Guardrails Imprv/Replace - 83510	5,000		5,000				
Road Drainage - 83401	50,000						50,000
Small Bridges and Culverts - 83302	10,000						10,000
Large Bridges (over 20 foot span) - 83303	20,000						20,000
Laurel Lane Bridge - 83309 (80% Grant)	1,112,620						222,520
Road/Resurfacing - 83524	300,000	182,255	117,745	890,100			
Engineering CAD Upgrades - 83911	15,000		15,000				
Transportation/Walkways per Town's priority listing	60,000						60,000
Four Corners Sewer/Water Imprv.(full design & permitting)	330,000						330,000
Total Public Works	1,968,120	182,255	137,745	890,100	-	-	758,020
TOTAL C.I.P. 2010/11	\$ 19,074,420	\$ 182,255	\$ 365,045	\$ 17,582,100	\$ 15,000	\$ 34,000	\$ 896,020
Stone Mill Bridge C.I.P. 2007/08							197,630
Total Bonding							\$ 1,093,650

TOWN OF MANSFIELD

CAPITAL IMPROVEMENTS PROGRAM NARRATIVE

FY 2010/11

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.

Financial System Software - \$52,000

This appropriation will continue the upgrade of the Financial Application software to the Windows-based version. The current VMS operating system software has been in place for almost 13 years and is out dated. The Windows-based version will provide many productivity improvement opportunities because it is more intuitive and efficient to use. The application supports functions such as general ledger, purchasing, accounts payable, human resources, and budget so it is an important part of our operations.

DECD STEAP 2 - \$500,000

This is a State of Department of Economic and Community Development Grant under the Small Town Economic Assistance Program obtained by the Mansfield Downtown Partnership on behalf of the Town for the Storrs Center Development. This grant targets infrastructure improvements in the first phase of the development.

Improvements Storrs Road/Urban - \$2,500,000

This is a State of Connecticut Urban Action Grant obtained by the Mansfield Downtown Partnership on behalf of the Town for the Storrs Center Development. This grant will fund improvements to Route 195 (Storrs Road) in the Storrs Center Development area.

Parking Garage/Transit Hub - \$10,000,000

This is a State Department of Economic and Community Development Grant obtained by the Town for the construction of the first parking garage in the Storrs Center Development.

Improvements Storrs Road/Lieberman - \$2,250,000

This is a Federal grant obtained by the Mansfield Downtown Partnership on behalf of the Town for the Storrs Center Development. This grant, a high-priority funding project submitted by Senator Lieberman, will fund improvements to Route 195 (Storrs Road) in the Storrs Center Development area.

Storrs Center Inter. Transp/Cong. Transp. - \$612,500

This is a Federal grant obtained by the Mansfield Downtown Partnership on behalf of the Town for the Storrs Center Development. This grant, from the Federal Transit Administration, will fund the design and construction of the intermodal elements in and around the first parking garage.

Omnibus - \$712,500

This is a Federal grant obtained by the Mansfield Downtown Partnership on behalf of the Town for the Storrs Center Development. This grant targets the development of roads and utilities for the first phase of the development.

Replacement Boat - \$10,000

This appropriation will replace Marine 307 in order to provide adequate support the department water rescue operations. The existing boat was removed from service last year when severe structural deterioration was discovered during annual preventative maintenance. At this time the department is seeking to replace Marine 307 with a Zodiac style craft and motor.

Forestry 307 – Chassis Changeover - \$30,000

This appropriation is for Forestry 307 is a 1986 Ford F-350 with a pickup truck mounted skid unit containing a 300 gallon water tank and pump. This project seeks to use another of the department's vehicles, a 1996 Ford F-350 with a utility body and a greater GVW (gross vehicle weight) to maximize the Forestry unit's capability. The two truck bodies would be swapped between the two existing chassis. Each vehicle's truck body would undergo a limited refurbishment and be updated as needed.

Upgrade Hydraulic Rescue Equipment - \$18,000

This appropriation continues the update of department hydraulic rescue equipment that began in fiscal year 2009 – 2010. The previous project revealed additional improvements in equipment technologies that would enable the department to conduct more efficient rescue operations. Specifically, advancements in connections between power units and tools provide an uncomplicated connection that enhances deployment of multiple tools at the same time. In addition the department has identified hydraulic tools that would complete the standardization among apparatus.

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.

Fitness Equipment - \$34,000

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

Locker Rooms – Ventilation Improvements - \$20,000

This appropriation will fund the replacement of the locker room ventilation units at the Mansfield Community Center with units that are designed for and more appropriate for the locker room environment.

Park Improvements - \$20,000

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

Playground Surfacing - \$5,000

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

Amenities – Lions Park - \$10,000

This appropriation will fund the purchase of necessary site amenities for the new soccer field at Lions Memorial Park. These include player benches, soccer goals, spectator bleachers, and garbage receptacles.

Restroom Building Improvements – BCP - \$3,000

This appropriation will fund the hiring of an Architect to prepare preliminary designs, options and detailed costs to improve the restroom facilities at Bicentennial Pond. The BCP facilities are over 30 years old and no longer meet the needs of park users.

Trail Improvements/Parking Area – Commonfields - \$4,000

This appropriation will fund the Town's 20% grant obligation to install a small parking area and a trail connecting the Colonel Experience Storrs meadow and bog and the Commonfields to improve public access.

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.

Senior Center Roof Shingles - \$45,000

This appropriation is for the replacement of the Senior Center roof shingles which have exceeded their expected life. They need to be replaced before the building receives water damage that would be expensive to repair.

Energy Management System - \$35,000

This appropriation is for the first year of a two year plan to get all Town buildings on a computer controlled energy management system. This will control the boilers and circulator pumps for all major town buildings. It will not control individual rooms at this time.

Maintenance Shop Heat Piping - \$37,000

This appropriation is to replace the maintenance shop heating system which is leaking and very inefficient with a state of the art condensing gas fired boilers system.

Improve Security at Town Buildings - \$13,000

This appropriation is for the first stage of improving security in Town Buildings.

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.

Oil Tank Repairs - \$6,000

This appropriation will provide funding to install devices on the Town Hall oil tanks to prevent the tanks being overfilled and pumping oil on the ground.

Maintenance Projects - \$25,000

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

Roof Repairs - \$12,000

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

Mansfield Middle School – Pipe Line - \$50,000

This appropriation will partially fund the installation of the gas service main on Maple and Spring Roads to bring natural gas to the Mansfield Middle School for the Fuel Conversion project.

Pickup-mounted Message Sign - \$10,000

This appropriation would purchase one work-zone programmable message sign and mount for one of the DPW pickups for use in and around the Town's road repair work zones. The messages would indicate lane closures, detours, slow or stop ahead, etc., and are primarily for increased safety.

Small Dump Trucks and Sanders - \$45,000

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

Snowplow - \$5,500

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

Tree Replacement - \$5,000

This appropriation will provide funds to replace trees that are removed from Town roads and grounds due to old age, disease, or in some cases small new facilities (walkways, small parking lots). Many of the Town's trees are over 100 years old.

Guardrails Improvement/Replacements - \$5,000

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

Road Drainage - \$50,000

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

Small Bridges and Culverts - \$10,000

This appropriation will fund to perform maintenance (concrete repairs, painting, etc) to the Town's small bridges and large culverts. Most of the is work is contracted or done through a design-build process.

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.

Laurel Lane Bridge - \$1,112,620

This appropriation will provide funding for the project costs to replace the Laurel Lane Bridge and is funded in part by an 80% Federal bridge grant.

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.)

Engineering CAD Upgrades - \$15,000

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

Transportation/Walkways - \$60,000

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.

Four Corners Sewer/Water Improvements - \$330,000

This appropriation will provide funds to complete the design of the Four Corners area water and sewer systems (approximately \$200,000 for the study, testing and permitting for water supply, \$100,000 for the design of the sewage pump station; and \$30,000 for related and bonding costs). The design of the water and sewer pipes themselves is being done by the Town's Engineering/Public Works staff.

TOWN OF MANSFIELD
IMPACT OF 2010/11 CAPITAL EXPENDITURES
FUTURE OPERATING BUDGETS

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

The transportation and walkway improvement projects are design only at this point, and therefore, will not have an impact on operating budgets. It is further anticipated that the 4 corners sewer/water systems will be self-supporting.

Full implementation of the upgrade to the financial management system will have a positive impact on future operating budgets as it will increase efficiency by eliminating duplicate entry into multiple systems and providing for distributed purchase order processing.

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**FIVE YEAR
CAPITAL IMPROVEMENT
PROGRAM
10/11 TO 14/15**

TOWN OF MANSFIELD
 CAPITAL PROJECTS COMMITTEE
 PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM
 10/11 - 14/15

	Adopted 2009/10	Future Projects				
		2010/11	2011/12	2012/13	2013/14	2014/15
<u>SUMMARY OF PROGRAMS</u>						
General Government	\$ 155,000	\$ 132,000	\$ 127,000	\$ 67,000	\$ 25,000	\$ -
Community Development	-	16,575,000	-	-	-	-
Public Safety	63,000	63,000	493,000	809,000	694,000	582,000
Community Services	39,300	98,300	146,300	201,300	174,800	239,800
Facilities Management	204,455	238,000	143,000	110,000	57,000	47,000
Public Works	855,500	1,968,120	5,956,500	6,213,000	873,000	918,000
Total CIP	<u>\$ 1,317,255</u>	<u>\$ 19,074,420</u>	<u>\$ 6,865,800</u>	<u>\$ 7,400,300</u>	<u>\$ 1,823,800</u>	<u>\$ 1,786,800</u>

SUGGESTED SOURCES OF FINANCING

Capital Nonrecurring Reserve Fund	\$ 395,000	\$ 365,045	\$ 549,545	\$ 681,045	\$ 761,545	\$ 784,545
LOCIP Grant	182,255	182,255	182,255	182,255	182,255	182,255
State & Federal Grants	-	17,582,100	1,683,000	1,650,000	-	-
Bonds	250,000	896,020	2,342,000	2,845,000	835,000	-
Lease Purchase/Cash to Capital	325,000	-	-	-	-	710,000
Other	165,000	49,000	2,109,000	2,042,000	45,000	110,000
Total Financing	<u>\$ 1,317,255</u>	<u>\$ 19,074,420</u>	<u>\$ 6,865,800</u>	<u>\$ 7,400,300</u>	<u>\$ 1,823,800</u>	<u>\$ 1,786,800</u>

**TOWN OF MANSFIELD
PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM
2011/15**

	Future Projects				
	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>
GENERAL GOVERNMENT					
Pool Car		22,000	22,000		
Strategic Planning/Organization Develop.	30,000	30,000			
Relocation Costs - Partnership		25,000	25,000	25,000	
Prof & Tech Services - Storrs Center Proj.	50,000	50,000			
Financial Software	52,000				
Town Clerk Imaging/Mgmt System			20,000		
Total Gen. Govt.	132,000	127,000	67,000	25,000	-
COMMUNITY DEVELOPMENT					
DECD STEAP 2	500,000				
Improv. Storrs Rd/Urban - 84122	2,500,000				
Parking Garage/Transit Hub/Urban - 84126	10,000,000				
Improv. Storrs Rd/Lieberman - 84124	2,250,000				
Storrs Center Inter. Transp/Cong. Transp. - 84125	612,500				
Omnibus - 84129	712,500				
Total Gen. Govt.	16,575,000	-	-	-	-
PUBLIC SAFETY					
Replacement Boat	10,000				
Replacement of SCBA Air Tanks		24,000	24,000	24,000	24,000
Fire Station Facilities Improv & Siting Survey			20,000		
Forestry 307 - Chassis Changeover	30,000				
Fire Hose		5,000	5,000		
Replacement of Rescue 507			210,000		
Replacement of Service 307				70,000	
Replacement of ET 507		450,000			
Upgrade to Hydraulic Rescue Equipment	18,000	6,000			
Station #307 Basement Renovation			40,000	40,000	
Replacement of ET 407			500,000		
Replacement of Rescue 107				550,000	
Replacement of ET 107					550,000
Fire Ponds - 82902	5,000	8,000	10,000	10,000	8,000
Total Public Safety	63,000	493,000	809,000	694,000	582,000
COMMUNITY SERVICES					
Exterior - Ice Rink Landscaping			5,000		
Fitness - Equipment	34,000	44,000	32,000	35,000	100,000
Locker Rms. - Ventilation Improve.	20,000				
Other - Equipment Reserve Fund		10,000	10,000	10,000	10,000
Other - Life Safety PA Syst. Improve.			12,000		
Other - Video Security System			15,000		
Other - Ventilation Reheating Proj.		25,000			
Park Improvements	20,000	20,000	20,000	20,000	20,000
Open Space Acquisition & Management			100,000	100,000	100,000
Playground Surfacing - 85824	5,000	5,000	5,000	7,500	7,500
Amenities - Lions Park	10,000				
Restroom Building Improvements at BCP	3,000	40,000			

**TOWN OF MANSFIELD
PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM
2011/15**

	Future Projects				
	2010/11	2011/12	2012/13	2013/14	2014/15
COMMUNITY SERVICES (Con't)					
*Trail Improvements/Parking Area - Commonfields	4,000				
WHIP Grants - MHP, EGVP, OSHF - 85835	2,300	2,300	2,300	2,300	2,300
Total Community Services	98,300	146,300	201,300	174,800	239,800
FACILITIES MANAGEMENT					
Town					
Library Repairs		10,000			
Senior Center Roof Shingles	45,000				
Energy management system	35,000				
Maintenance shop heat piping	37,000				
Senior Center Siding		25,000			
Improve Security at Town Buildings	13,000		13,000		
Vault Climate Control			50,000		
Boiler/Heating/Plumbing at Fire Stations	15,000	15,000			
Oil Tank repairs - all buildings	6,000	6,000			
Education					
Maintenance Projects - 86260	25,000	25,000	25,000	25,000	25,000
Elementary Schools Cleaning Equipment				10,000	10,000
Mansfield Middle School Lavatory Fixtures *				10,000	
Expansion tank replacement - Goodwin *			10,000		
Roof Repairs	12,000	12,000	12,000	12,000	12,000
MMS Heating - Pipe Line	50,000	50,000			
* = Depends on 4 school renovations project					
Total Facilities Management	238,000	143,000	110,000	57,000	47,000
PUBLIC WORKS					
Pickup-mounted Message Sign	10,000	10,000			
Roadside Speed Radar Signs		5,000		5,000	
Small Sanders		6,000	5,000		
Street Sweeper			150,000		
Pickup Trucks		35,000	35,000	35,000	35,000
Small Dump Trucks & Sanders	45,000		60,000		60,000
Large Dump Trucks - 83634		150,000	150,000		160,000
Snowplows - 83729	5,500	5,500	5,500	5,500	5,500
Turfcat Type Riding Mower		45,000			45,000
Plaza/DTP Snow Rem Equipment			40,000	35,000	
Road Grader				125,000	
Power Paving Box & Trailer			75,000		
Tree Replacement - 83101	5,000	5,000	5,000	5,000	5,000
Guardrails Imprv/Replace - 83510	5,000	5,000	5,000	5,000	5,000
Road Drainage - 83401	50,000	60,000	160,000	160,000	60,000
Small Bridges and Culverts - 83302	10,000	10,000	10,000	10,000	10,000
Large Bridges (over 20 foot span) - 83303	20,000	50,000	50,000	50,000	50,000
Laurel Lane Bridge - 83309	1,112,620				
Road/Resurfacing - 83524	300,000	300,000	300,000	300,000	350,000
Engineering CAD Upgrades - 83911	15,000	25,000	32,500	32,500	32,500
Additional Vehicle GPS Sending Units		25,000	25,000		
Transportation/Walkways per Town's priority listing	60,000	100,000	100,000	100,000	100,000

**TOWN OF MANSFIELD
PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM
2011/15**

	Future Projects				
	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>
PUBLIC WORKS (Con't)					
NPDES Phase II Compliance		20,000	5,000	5,000	
Four Corners Sewer/Water Imprv.(full design & permitting)	330,000	5,100,000	5,000,000		
Total Public Works	<u>1,968,120</u>	<u>5,956,500</u>	<u>6,213,000</u>	<u>873,000</u>	<u>918,000</u>
TOTAL C.I.P.	<u>\$ 19,074,420</u>	<u>\$ 6,865,800</u>	<u>\$ 7,400,300</u>	<u>\$ 1,823,800</u>	<u>\$ 1,786,800</u>
Funding:					
LoCIP	(182,255)	(182,255)	(182,255)	(182,255)	(182,255)
Federal and State Grants	(17,582,100)	(1,683,000)	(1,650,000)		
Bonds	(896,020)	(2,342,000)	(2,845,000)	(835,000)	
Lease Purchase					(710,000)
Other	(34,000)	(2,094,000)	(2,042,000)	(45,000)	(110,000)
Management Services Fund - Energy	(15,000)	(15,000)			
CNR Fund	(365,045)	(549,545)	(681,045)	(761,545)	(784,545)
TOTAL FUNDING:	<u>\$ (19,074,420)</u>	<u>\$ (6,865,800)</u>	<u>\$ (7,400,300)</u>	<u>\$ (1,823,800)</u>	<u>\$ (1,786,800)</u>

**CAPITAL AND
NONRECURRING
RESERVE FUND**

CAPITAL AND NONRECURRING FUND

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

FY 2009/10 Highlights

The Governor's Proposed budget included \$668,391 in Pequot/Mohegan grant funding for Mansfield for 2009/10. The budget as adopted included \$466,221 for Mansfield. In February, 2010 estimates from the State reflected a final grant payment to Mansfield in the amount of \$195,334. Significant adjustments needed to be made to the CNR Fund budget in order to balance this fiscal year. An additional transfer in from the General Fund was approved in the amount of \$350,000, appropriating the additional PILOT funding that was received from the State. Programs planned for funding for this fiscal year include:

- \$150,000 for Management Services Fund – technology replacement
- \$150,000 for the Debt Service Fund
- \$ 80,000 to retire debt on the fire truck
- \$ 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
- \$335,000 to fund miscellaneous capital projects
- \$376,000 additional funding for the MMS heating conversion project

FY 2010/11 Major Initiatives

The State's February, 2010 estimates for the second year of the biennium budget includes \$382,670 in Pequot/Mohegan grant funding for Mansfield for 2010/11. 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 the final debt payment on the fire truck
- \$ 35,000 for the Property Tax Revaluation Fund
- \$ 50,000 for Parks and Recreation (Teen Center & Bicentennial Pond)
- \$ 70,000 for the Compensated Absences Fund
- \$365,045 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 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Adopted 09/10	Oct. Est 09/10	Mar. Est 09/10	Projected 10/11	Projected 11/12	Projected 12/13	Projected 13/14	Projected 14/15
SOURCES:												
Revenues:												
General Fund Contribution		100,000	644,000	85,000	50,000	400,000	610,000	250,000	300,000	350,000	400,000	450,000
Property Tax Relief		359,404										
Energy Assistance Program												
State Revenue Sharing												
State Dept. of Education - MMS IRC/MMS Drainage												
Rural Development Grant - Downtown Revitalization												
Ambulance User Fees	222,724	187,045	289,884	304,089	250,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000
Landfill Closing Grant - Inkind Reimbursement												
Insurance Settlement												
Interest Income	100,000	100,000		0								
Other		5,949		30,813								
Sewer Assessments	9,600		14,400	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Pequot Funds	1,435,767	612,032	389,462	349,407	668,391	466,221	195,334	382,670	382,670	382,670	382,670	382,670
Total Sources	1,768,091	1,364,430	1,337,746	769,309	971,391	1,144,221	1,083,334	910,670	960,670	1,010,670	1,060,670	1,110,670
USES:												
Operating Transfers Out:												
General Fund - One Time Costs/Fund Balance Plan	150,000											
General Fund - State Revenue Sharing												
Community Events												
Management Services Fund	225,000	200,000	200,000	150,000	150,000	150,000	150,000	150,000	200,000	200,000	200,000	200,000
Debt Service Sinking Fund	250,000	215,000	200,000	75,000	150,000	150,000	150,000	150,000	100,000			
Retire Debt for Fire Truck	70,000		70,000		80,000	80,000	80,000	80,000				
New Financial Reporting Model (Statement 34)												
Property Tax Revaluation Fund	25,000		25,000	25,000	25,000	25,000	25,000	35,000	25,000	25,000	25,000	25,000
Capital Fund	1,046,109	1,058,534	458,300	307,124	395,000	335,000	335,000	365,045	550,000	700,000	850,000	875,000
Capital Fund - MMS Heating Conversion						376,000	376,000					
Day Care Pension	5,000											
Town Manager Search		21,171										
Emergency Services Administration												
Community Center Operating Subsidy	40,000											
Parks & Recreation Operating Subsidy**		40,000	251,538	50,000	50,000	50,000	50,000	50,000				
Health Insurance Fund												
Retiree Medical Insurance Fund			50,000									
Compensated Absences Fund *			50,000	40,000	50,000	50,000	50,000	70,000	84,000	84,000		
Downtown Partnership			63,000									
Shared Projects with UConn												
Total Uses	1,811,109	1,534,705	1,367,838	647,124	900,000	1,216,000	1,216,000	900,045	959,000	1,009,000	1,075,000	1,100,000
Excess/(Deficiency)	(43,018)	(170,275)	(30,092)	122,185	71,391	(71,779)	(132,666)	10,625	1,670	1,670	(14,330)	10,670
Fund Balance/(Deficit) July 1	207,476	164,458	(5,817)	(35,909)	(43,528)	86,276	86,276	14,497	25,122	26,792	28,462	14,132
Fund Balance, June 30	\$164,458	(\$5,817)	(\$35,909)	\$86,276	\$27,863	\$14,497	(\$46,390)	\$25,122	\$26,792	\$28,462	\$14,132	\$24,802

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

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

BUDGET RESOLUTIONS

RESOLUTIONS

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$_____ is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2010 to June 30, 2011.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$_____ is hereby adopted as the capital improvements to be undertaken during fiscal year 2010/11 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2010 to June 30, 2011 in the amount of \$_____ be adopted.

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

RESOLVED: That the proposed General Fund Budget for the Town of Mansfield for fiscal year July 1, 2010 to June 30, 2011 in the amount of \$_____ which proposed budget was adopted by the Council on April XX, 2010, 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, 2010 to June 30, 2011 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, 2010 to June 30, 2011 in the amount of \$_____ be adopted provided that the portion proposed to be funded by bonds or notes shall, at the appropriate times, be introduced for action by the Town Council subject to a vote by referendum as required by Section 407 of the Town Charter.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2010 to June 30, 2011 in the amount of \$_____ be adopted.

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TOWN ROAD AID

TOWN ROAD AID - FUND 240
ROLL FORWARD - 2010/11

	2008/09 <u>ACTUAL</u>	2009/10 <u>BUDGET</u>	2009/10 ESTIMATED <u>ACTUAL</u>	2010/11 <u>BUDGET</u>
REVENUES:				
Town Aid - Grant	\$ 205,614	\$ 150,616	\$ 206,217	\$ 206,217
TOTAL REVENUES	205,614	150,616	206,217	206,217
EXPENDITURES:				
Temporary Help	41,418	35,000	35,000	35,000
Overtime	64,162		52,300	21,200
Sand/Gravel/Cement	7,762	10,000	10,000	10,000
Chemicals	80,667	65,000	65,000	80,000
Signs and Signals	4,587	6,000	6,000	6,000
Equipment Rental	36,089	15,000	35,000	35,000
Street Cleaning Supplies	797	4,300	4,300	4,300
Building Supplies	7,539	2,000	2,000	2,000
Paint Supplies	151	100	100	100
Grounds Supplies	2,791	2,500	2,500	2,500
Tools	357	100	100	100
Tree Removal	18,195	10,000	10,000	10,000
TOTAL EXPENDITURES	264,515	150,000	222,300	206,200
Revenues (Over)/Under Expenditures	(58,901)	616	(16,083)	17
FUND BALANCE, JULY 1	77,265	18,364	18,364	2,281
FUND BALANCE, JUNE 30	\$ 18,364	\$ 18,980	\$ 2,281	\$ 2,298

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.

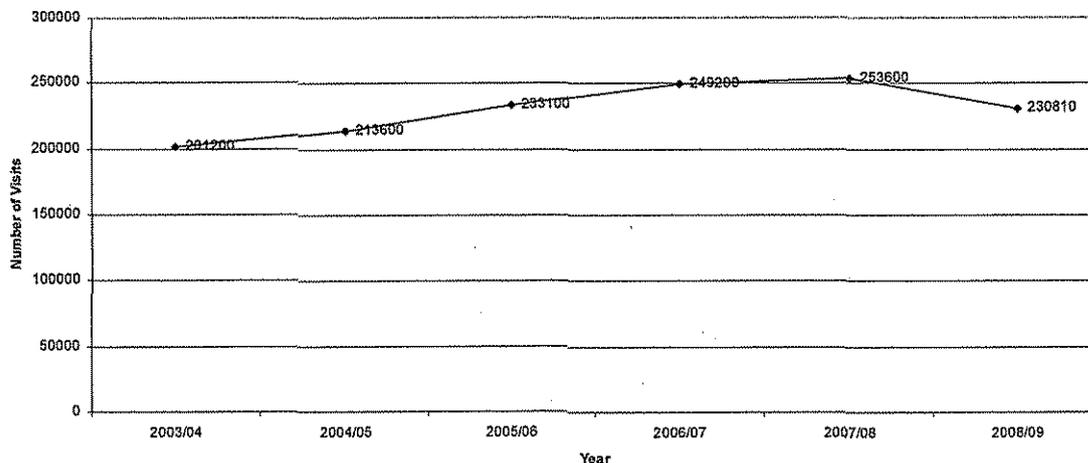
FY 2009/10 Highlights

- Visitation to the Community Center remained high, with attendance exceeding 237,000.
- Commissioned new Co-Generation Plant for more energy efficient Community Center operations.
- 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 the new Skate Park.
- Completed construction of the new Restroom/Concession/Storage building at Southeast Park.

FY 2010/11 Major Initiatives

- Oversee Community Center operations and implement a comprehensive marketing plan to increase awareness of the Community Center facility.
- Continue expansion of the business partnership program for area employers to increase awareness of membership opportunities at the Community Center.
- Update implementation schedules for park management plans and oversee related work.
- Promote community health and wellness through quality programs.

**Mansfield Community Center
Yearly Attendance Comparison**



FUND 260 - PARKS & RECREATION
STAFFING AND WORK MEASUREMENTS

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEES - Full time				
Director of Parks & Recreation	1.00	1.00	1.00	1.00
Assistant Director of Parks & Recreation	1.00	1.00	1.00	1.00
Administrative Services Manager	1.00	1.00	1.00	1.00
Aquatic Director	1.00	1.00	1.00	1.00
Health & Fitness Director	0.25	-	-	-
Member Services Coordinator	1.00	1.00	1.00	1.00
Director of Marketing & Special Events*	-	-	-	-
Receptionist	2.21	2.21	2.21	2.21
Maintainer	1.56	1.00	0.25	-
Head Custodian	-	-	0.42	1.00
Custodian	-	-	0.75	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00	1.00
TOTAL	11.02	10.21	10.63	11.21

*currently handled by consultant

EMPLOYEES - Part time NB, FTE

Weekend/Evening Facility Supervisors	0.92	0.96	0.96	0.96
Receptionists	1.89	1.89	1.89	1.89
Custodians	2.71	2.71	1.35	1.21
Teen Center	0.60	0.60	0.60	0.60
Lifeguards	9.18	9.18	8.67	8.67
Asst. Aquatic Coordinator	0.41	0.54	-	-
Health & Fitness Specialist	0.53	0.54	0.57	0.58
Fitness Attendants	3.02	3.02	3.20	3.20
Parks Coordinator	0.52	0.43	0.57	0.57
TOTAL	19.78	19.87	17.81	17.68

WORK MEASUREMENTS

Participants	15,200	16,000	15,500	16,000
Programs	1,898	2,000	1,950	2,000
Volunteers	160	170	170	170
Bicentennial Pond Visitors	5,920	6,000	6,000	6,000
<u>Community Center</u>				
Family/Household Memberships	861	900	879	900
Adult/Child Memberships	133	150	145	150
Individual Memberships	752	715	797	800
3-month Memberships	140	250	140	150
Total Members	4,081	4,400	4,279	4,300
Daily Admissions	7,561	7,600	7,600	7,600
Facility Usage	237,245	250,000	240,000	240,000

Mansfield Parks and Recreation
Balance Sheet
Estimated as of June 30, 2010 and June 30, 2011
(with comparative totals for June 30, 2009)

	June 30,		
	Actual 2009	Estimated 2010	Estimated 2011
<u>Assets</u>			
Cash	\$ 118,784	\$ 184,071	\$ 189,261
Accounts Receivable	21,464		
Total Assets	\$ 140,248	\$ 184,071	\$ 189,261
 <u>Liabilities and Fund Balances</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 12,731	\$ -	\$ -
Due to Other Funds	8,446		
Total Liabilities	21,177	-	-
 <u>Fund Balance</u>			
Fund Balance:			
Deferred Revenue	85,647	85,000	85,000
Unreserved, undesignated	33,424	99,071	104,261
Total Fund Balance	119,071	184,071	189,261
 Total Liabilities and Fund Balance	 \$ 140,248	 \$ 184,071	 \$ 189,261

Mansfield Parks and Recreation
Statement of Revenues and Expenditures
Estimated as of June 30, 2010

Description	Revenues			Expenditures (Incl. Encumbrances)			Net Income (Loss)
	Revenues	Indirect/Swim Allocation	Total Revenues	Expend.	Indirect/Swim Allocation	Total Expenditures	
Overall Indirect	265,660	(265,660)	-	1,104,360	(1,104,360)	-	-
Member Services:							
Indirect (Alloc @ 50.707%)	1,010,700	134,708	1,145,408	158,280	559,988	718,268	427,140
Child Care	16,300		16,300	40,810		40,810	(24,510)
Fitness	116,150		116,150	140,660		140,660	(24,510)
Personal Training	62,000		62,000	42,500		42,500	19,500
Member Swim @ 59.09%					184,952	184,952	(184,952)
Member Events			-	6,040		6,040	(6,040)
Sub-total Member Services	1,205,150	134,708	1,339,858	388,290	744,940	1,133,230	206,629
Community Services:							
Indirect (Alloc @ 49.293%)	75,000	130,952	205,952		544,372	544,372	(338,420)
Aquatics	187,500		187,500	313,000	(184,952)	128,048	59,452
Youth Programs	62,700		62,700	29,840		29,840	32,860
Nutcracker			-			-	-
Teen Center	25,000		25,000	10,930		10,930	14,070
Youth Sports	19,000		19,000	10,520		10,520	8,480
Day Camp/Vacation Camp	178,200		178,200	115,730		115,730	62,470
Sport & Specialty Camp	45,000		45,000	37,850		37,850	7,150
Trips	12,000		12,000	9,210		9,210	2,790
Special Events	31,200		31,200	11,060		11,060	20,140
Adult Programs	35,300		35,300	50,470		50,470	(15,170)
Sub-total Community Services	670,900	130,952	801,852	588,610	359,420	948,030	(146,179)
Total Parks & Recreation	2,141,710	-	2,141,710	2,081,260	-	2,081,260	60,450

Local support included in revenues above:		Budget
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
Total Local Support		<u>\$ 384,660</u>

Mansfield Parks and Recreation
Statement of Revenues and Expenditures
Budget vs. Estimated - June 30, 2010

Description	Revenues			Expenditures			Net Fav(Unfav)
	2009/10 Budget	Estimated Actual	Fav(Unfav) Variance	2009/10 Budget	Estimated Actual	Fav(Unfav) Variance	
Overall Indirect	-	-	-	-	-	-	-
Member Services:							
Indirect (Alloc @ 50.707%)	1,138,687	1,145,408	6,721	708,300	718,268	(9,968)	(3,247)
Child Care	16,300	16,300	-	41,610	40,810	800	800
Fitness	117,690	116,150	(1,540)	140,320	140,660	(340)	(1,880)
Personal Training	70,000	62,000	(8,000)	45,500	42,500	3,000	(5,000)
Member Swim @ 59.09%	-	-	-	196,321	184,952	11,369	11,369
Member Events	-	-	-	6,540	6,040	500	500
Sub-total Member Services	1,342,677	1,339,858	(2,819)	1,138,591	1,133,230	5,361	2,542
Community Services:							
Indirect (Alloc @ 49.293%)	204,473	205,952	1,479	557,060	544,372	12,688	14,167
Aquatics	206,500	187,500	(19,000)	135,919	128,048	7,871	(11,129)
Youth Programs	54,400	62,700	8,300	33,630	29,840	3,790	12,090
Nutcracker	-	-	-	-	-	-	-
Teen Center	25,000	25,000	-	10,930	10,930	-	-
Youth Sports	18,200	19,000	800	12,040	10,520	1,520	2,320
Day Camp/Vacation Camp	170,000	178,200	8,200	116,030	115,730	300	8,500
Sport & Specialty Camp	48,000	45,000	(3,000)	42,510	37,850	4,660	1,660
Trips	12,000	12,000	-	9,210	9,210	-	-
Special Events	20,700	31,200	10,500	11,260	11,060	200	10,700
Adult Programs	36,850	35,300	(1,550)	43,780	50,470	(6,690)	(8,240)
Sub-total Community Services	796,123	801,852	5,729	972,369	948,030	24,339	30,068
Total Parks & Recreation	2,138,800	2,141,710	2,910	2,110,960	2,081,260	29,700	32,610
Percentage of Budget		100.1%			98.6%		

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

Mansfield Parks and Recreation
Statement of Revenues and Expenditures
Proposed Budget 2010/11

Description	Revenues			Expenditures			Net Income (Loss)
	Revenues	Indirect/Swim Allocation	Total Revenues	Expend.	Indirect/Swim Allocation	Total Expenditures	
Overall Indirect	271,760	(271,760)	-	1,124,470	(1,124,470)	-	-
Member Services:							
Indirect (Alloc @ 50.707%)	1,010,700	137,801	1,148,501	200,750	570,185	770,935	377,566
Child Care	16,300		16,300	40,760		40,760	(24,460)
Fitness	116,150		116,150	140,400		140,400	(24,250)
Personal Training	65,000		65,000	44,500		44,500	20,500
Member Swim @ 59.09%					190,589	190,589	(190,589)
Member Events			-	6,790		6,790	(6,790)
Sub-total Member Services	1,208,150	137,801	1,345,951	433,200	760,774	1,193,974	151,977
Community Services:							
Indirect (Alloc @ 49.293%)	75,000	133,959	208,959		554,285	554,285	(345,326)
Aquatics	187,500		187,500	322,540	(190,589)	131,951	55,549
Youth Programs	62,700		62,700	29,740		29,740	32,960
Nutcracker			-			-	-
Teen Center	25,000		25,000	10,930		10,930	14,070
Youth Sports	19,000		19,000	11,120		11,120	7,880
Day Camp/Vacation Camp	199,200		199,200	126,730		126,730	72,470
Sport & Specialty Camp	45,000		45,000	37,850		37,850	7,150
Trips	12,000		12,000	9,210		9,210	2,790
Special Events	34,200		34,200	11,050		11,050	23,150
Adult Programs	38,300		38,300	55,780		55,780	(17,480)
Sub-total Community Services	697,900	133,959	831,859	614,950	363,696	978,646	(146,787)
Total Parks & Recreation	2,177,810	-	2,177,810	2,172,620	-	2,172,620	5,190

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
Total Local Support		<u>\$ 384,660</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

	2008/09	2009/10	2009/10 ESTIMATED	2010/11
	ACTUAL	BUDGET	ACTUAL	BUDGET
REVENUES:				
DSS Subsidies	\$ 26,997	\$ 22,000	\$ 24,085	\$ 23,000
Fees	778,580	793,246	803,070	806,536
UConn	78,750	78,750	78,750	78,750
Daycare Grant	301,224	319,119	319,119	319,119
School Readiness Program	48,600	48,000	41,250	24,750
Miscellaneous	34,419	27,000	27,000	27,000
Total Revenues	1,268,570	1,288,115	1,293,274	1,279,155
EXPENDITURES:				
Administrative	229,980	230,100	236,810	186,251
Direct Program	916,801	934,291	935,741	970,584
Purchased Property Services	16,188	16,750	16,750	16,750
Repairs & Maintenance	12,035	5,500	5,500	5,500
Insurance	8,059	7,000	7,000	8,000
Other Purchased Services	7,953	11,100	10,710	10,475
Food Service Supplies	42,303	35,000	35,000	34,750
Energy	28,500	28,500	28,500	28,500
Supplies & Miscellaneous	19,104	17,850	17,940	16,350
Equipment	1,194	11,500	11,500	500
Total Expenditures	1,282,117	1,297,591	1,305,451	1,277,660
EXCESS/(DEFICIENCY)	(13,547)	(9,476)	(12,177)	1,495
FUND BALANCE, JULY 1	327,718	314,171	314,171	301,994
FUND BALANCE, JUNE 30	\$ 314,171	\$ 304,695	\$ 301,994	\$ 303,489

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 2/28/2010

*Inactive accounts hidden

Activity	Responsible	Balance			Balance 2/28/10
		07/01/09	Revenues	Expenditures	
11155 Goodwin Bequest	M. Hart/Council	10,000.00			10,000.00
11160 The Blueberry Fund	C. Trahan	201.00	717.12	(717.12)	201.00
12151 Finance Dir Retire Reception	C. Trahan	(275.28)	25.00		(250.28)
15110 Historic Document Preservation	M. Stanton	7,906.49	7,790.00	(4,092.61)	11,603.88
16404 Year 2009 Prop Reval	C. Trahan	2,999.19	25,000.00	(49,818.99)	(21,819.80)
16515 Ebay Sales	C. Trahan	55.36			55.36
21308 Neuter Assist/Education Fund	N. Nielsen	796.11	17.00		813.11
22180 Restitution Fees	D. Dagon	709.50			709.50
22201 Ambulance Services	C. Trahan	(3,000.00)	289,763.83	(89,717.19)	197,046.64
23101 Emerg Operations Center Equip Training	J. Jackman	-		(14,209.20)	(14,209.20)
30901 Maintenance-Sale of property	W. Hammon/Beth	1,284.87	5,304.76		6,589.63
40372 MDP - Festival on the Green	C. vanZelm	16,331.07	14,251.92	(15,600.03)	14,982.96
40376 Holiday DUI Enforcement	Sgt Kodzis	-	13,682.82	(12,647.18)	1,035.64
40379 EMS Equipment Grant 08/09	J. Jackman	-	518.00	(524.00)	(6.00)
40397 Beautification Committee	C. Trahan/M. Hart	425.37		(39.39)	385.98
40398 Mansfield Bike Tour	C. Trahan/M. Hart	1,230.48	1,960.00	(1,684.35)	1,506.13
40441 Elderly Disabled Responsive Transp	K. Grunwald	(2,478.65)	55.00	(10,120.34)	(12,543.99)
40510 CT Clean Energy Grant	V. Walton	1,540.00		(236.57)	1,303.43
40515 Police JAG Grant	Sgt Kodzis	-	6,825.00	(9,099.92)	(2,274.92)
40520 Diesel Retrofit Grant	V. Walton	-	28,748.15	(28,748.15)	-
40601 Homeland Security Grant	J. Jackman	22,594.00	(22,594.00)		-
40602 WINCOG Homeland Security	J. Jackman	(0.19)			(0.19)
42155 Juniper Hill Fire Assistance	K. Grunwald	333.36		(300.00)	33.36
42157 Children's Grief Group	K. Grunwald	402.96	1,813.00	(106.15)	2,109.81
42158 Holiday Fund	K. Grunwald	548.65	1,890.20	(190.89)	2,247.96
42201 Summer Challenge	K. Grunwald	(14,327.72)	720.00	6,094.00	(7,513.72)
42209 NECASA	P. Michalak	2,742.15		(2,298.70)	443.45
42216 Mansfield Advocates for Children	K. Grunwald	620.67	1,000.00	(1,288.02)	332.65
42218 Rec. Program Scholarship Fund	K. Grunwald	2,711.98	392.00	(1,073.42)	2,030.56
42250 Special Needs - Youth Services	P. Michalak	1,275.13	34.00	(15.00)	1,294.13
42253 Peer Outreach	P. Michalak	2,699.43			2,699.43
42254 Parent Education	K. Grunwald	606.67			606.67
42259 Underage Drinking	K. Grunwald	-	42,905.99	(20,564.29)	22,341.70
42260 Special Needs - General	K. Grunwald	13,999.06	2,953.15	(3,142.67)	13,809.54
42262 Community Conversation	K. Grunwald	1,177.61			1,177.61
42301 Senior Programs	K. Grunwald	(1,350.93)	19,075.50	(9,586.75)	8,137.82
42302 Wellness Center Program	K. Grunwald	2,081.23	8,850.00	(8,767.76)	2,163.47
42304 VNA East Programs	K. Grunwald	(7,781.65)			(7,781.65)
42305 Youth Leadership	K. Grunwald	246.23			246.23
42306 TVCCA Senior Nutrition	K. Grunwald	3,352.00	1,725.00	(2,580.00)	2,497.00
43200 Friends of Library	L. Bailey	35,509.27		(8,474.43)	27,034.84
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	24,081.00	4,185.00		28,266.00
44110 Comm Ctr Accessibility	C. Vincente	36.82			36.82
44111 Eagleville Preserve	J. Kaufman	-	(140.58)	(15.00)	(155.58)
44112 Mount Hope Park	J. Kaufman	-	4,560.44	(305.16)	4,255.28
44113 Old Spring Hill	J. Kaufman	-	3,441.13	(4,821.98)	(1,380.85)
44114 Skate Park	C. Vincente	12,960.00		(12,960.00)	-
44115 Schoolhouse Brook Park	J. Kaufman	-	19,809.01	(12,940.00)	6,869.01
44116 River Park NEPA Tree Grant	J. Kaufman	1,125.00		(836.00)	289.00
47001 Day Care Non-Grant	M. Newman	231.28	77.81	(723.18)	(414.09)
60210 CT Association for the Gifted	R. Leclerc/C. Traha	86.93			86.93
61209 Goodwin Special Ed Donations	R. Leclerc/C. Traha	-	1,000.00		1,000.00
62115 MMS Summer School Program	J. Cryan	2,271.73	5,000.00	(6,563.93)	707.80
62120 Oak Grove School	F. Baruzzi	1,164.35	23,188.00	(10,375.21)	13,977.14
62144 CT Writing Project	F. Baruzzi	464.98			464.98
62145 Enhancing Student Achievement	F. Baruzzi	43,186.30		(3,831.71)	39,354.59
62221 Liberty Bank Foundation OSOR	J. Cryan	0.01			0.01
62263 Special Education Grants/Tuition	R. Leclerc/C. Traha	231,680.86	47,814.58		279,495.44
62265 Preschool Tuition	R. Leclerc/C. Traha	51,592.34			51,592.34
62274 Graustein Incentive Grant	K. Grunwald	5,739.25			5,739.25
62275 Graustein Discovery Grant	K. Grunwald	2,941.80	18,750.00	(18,431.75)	3,260.05
62276 Goodwin Greenhouse Fund	D. Adamczyk	205.12			205.12
62278 Mohegan Tribe Challenge	J. Palmer	-	1,000.00		1,000.00
62524 DEMHS School Security Grant	J. Russell	(35,399.00)	35,399.00		-
62525 School Security Grant	J. Russell	35,399.00		(35,399.00)	-
63403 Suzuki	B. Vaughn/BOE	-	46,950.00	(28,794.91)	18,155.09
63404 Dorothy C. Goodwin Program	D. Adamczyk	2,169.91			2,169.91
63405 School Use Fund	BOE	7,727.52	242.00	(753.41)	7,216.11
		<u>496,034.64</u>	<u>664,699.83</u>	<u>(426,300.36)</u>	<u>734,434.11</u>

DEBT SERVICE

DEBT SERVICE FUND – LONG TERM DEBT

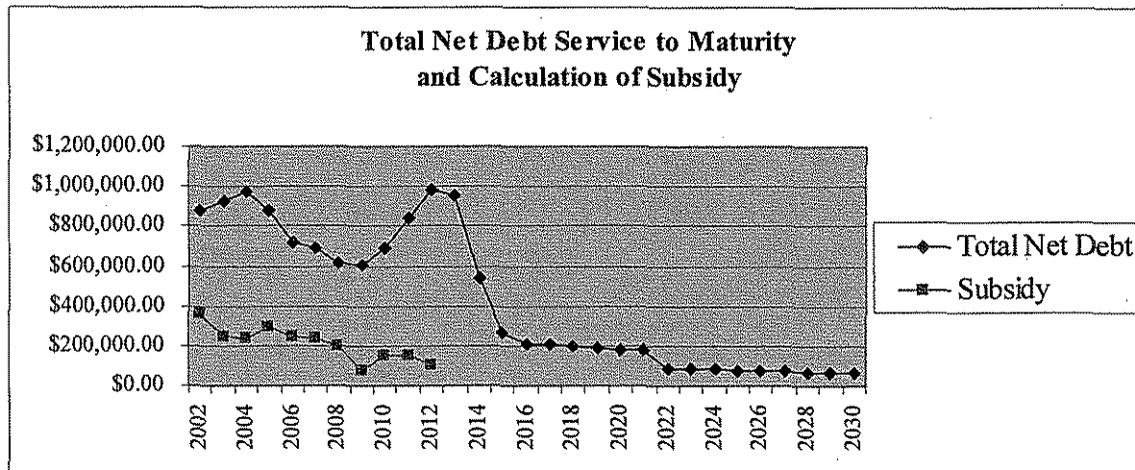
The Debt Service Fund is used to account for the accumulation of resources and the payment of general long-term debt principal, interest and related costs.

FY 2009/10 Highlights

- Ended Fiscal Year 2008/09 with a fund balance of (\$65,347).

FY 2010/11 Major Initiatives

- This budget recommends an appropriation of \$150,000 from the CNR Fund for fiscal year 2010/11 a final payment of \$100,000 in 2011/12.
- This budget estimates debt service payments for the authorized, but not yet issued, of \$1,867,000 for the MMS Heating Upgrade (\$1,025,000), Community Center air condition (\$ 170,000), Storrs Center streetscape (\$ 302,000), Salt Shed (\$ 264,000), Hunting Lodge Road walkway (\$106,000).
- Debt Service payments from the General Fund will peak at \$975,000 in 2012/2013 and then dramatically decrease until maturity in 2029/30.
- Principal outstanding 6/30/10 is \$1,520,000.
- Also included is a Proforma Debt Service Rollforward that estimates debt service payments for the 2010/11 bonding for the proposed 2010/11 Capital Improvements Program.



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

Complete

	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	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														
Other (Refund on Lease Purchase in 09/10)										65,000				
Other (Co-Gen Grant in 09/10 elimin)	9,402	37		87,850										
TOTAL REVENUES	942,849	440,705	420,364	473,547	366,387	330,378	295,462	180,794	105,218	65,000				
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	760,000	875,000	975,000	525,000
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				
TOTAL REVENUES AND OPERATING TRANSFERS IN	2,239,849	1,295,705	1,070,364	1,108,547	1,061,387	980,378	910,462	780,794	670,218	765,000	910,000	975,000	975,000	525,000
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	580,000	580,000	265,000
Interest	392,723	447,352	398,975	284,440	261,506	216,239	176,482	136,082	104,202	107,553	111,439	139,006	113,250	86,570
Lease Purchase - Co-Gen/Pool Covers 07/08									78,134	78,142	78,135	78,142	78,142	
Lease Purchase - CIP Equip 08/09 *										113,886	113,886	113,886	113,886	113,886
Lease Purchase - CIP Equip 09/10											78,000	75,400	72,800	70,200
Financial	26,475	15,428		8,000				5,000	3,000					
Professional/Technical	19,282	311		79,497	4,800									
TOTAL EXPENDITURES	1,319,169	1,328,091	1,348,975	1,436,937	1,246,306	1,046,239	981,482	801,082	715,336	754,581	836,460	986,434	958,078	535,656
REVENUES AND OTHER FINANCING SOURCES OVER/ (UNDER) EXPENDITURES	920,680	(32,386)	(278,611)	(328,390)	(184,919)	(65,861)	(71,020)	(20,288)	(45,118)	10,419	73,540	(11,434)	16,922	(10,656)
FUND BALANCE, JULY 1	40,566	961,246	928,860	650,249	321,859	136,940	71,079	59	(20,229)	(65,347)	(54,928)	18,612	7,178	24,100
FUND BALANCE, JUNE 30	\$961,246	\$928,860	\$650,249	\$321,859	\$136,940	\$71,079	\$59	(\$20,229)	(\$65,347)	(\$54,928)	\$18,612	\$7,178	\$24,100	\$13,444

NOTE: Includes estimates for projected 2010 issue for:

MMS Heating Conversion	1,025,000
Comm Ctr Air Conditioning	170,000
Storrs Center Streetscape	302,000
Salt Shed	284,000
Hunting Lodge Road Walkway	108,000
	<u>1,887,000</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.

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14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
PROJECTED															
275,000	200,000	200,000	200,000	200,000	175,000	175,000	100,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	50,000
275,000	200,000	200,000	200,000	200,000	175,000	175,000	100,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	50,000
126,000	136,000	141,000	141,000	141,000	141,000	141,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
75,350	69,050	62,250	55,200	48,150	41,100	34,050	27,000	24,000	21,000	18,000	15,000	12,000	9,000	6,000	3,000
67,600															
268,950	205,050	203,250	196,200	189,150	182,100	175,050	87,000	84,000	81,000	78,000	75,000	72,000	69,000	66,000	63,000
6,050	(5,050)	(3,250)	3,800	10,850	(7,100)	(50)	13,000	(9,000)	(6,000)	(3,000)		3,000	6,000	9,000	(13,000)
13,444	19,494	14,444	11,194	14,994	25,844	18,744	18,694	31,694	22,694	16,694	13,694	13,694	16,694	22,694	31,694
\$19,494	\$14,444	\$11,194	\$14,994	\$25,844	\$18,744	\$18,694	\$31,694	\$22,694	\$16,694	\$13,694	\$13,694	\$16,694	\$22,694	\$31,694	\$18,694

SUMMARY TOTAL DEBT SERVICE PAYABLE
AND
BUDGET PROJECTIONS FOR FISCAL YEAR 2010/11

Description	Actual 08/09	Estimated 09/10	Budget Projections 10/11			Less Funds * From Other Sources	Net Payable
			Principal	Interest	Total		
SCHOOL PROJECTS:							
Serial Bonds	\$ 259,912	\$ 129,013	\$ 85,000	\$ 36,537	\$ 121,537	\$ -	\$ 121,537
	259,912	129,013	85,000	36,537	121,537	-	121,537
GENERAL PURPOSE:							
Serial Bonds	\$ 374,290	\$ 433,540	\$ 370,000	\$ 74,902	\$ 444,902	\$ 150,000	\$ 294,902
Lease Purchase	78,134	192,028	232,213	37,808	270,021	(73,540)	343,561
	452,424	625,568	602,213	112,710	714,923	76,460	638,463
TOTAL DEBT SERVICE	\$ 712,336	\$ 754,581	\$ 687,213	\$ 149,247	\$ 836,460	\$ 76,460	\$ 760,000

* Intergovernmental
CNR & MSF Funds
Debt Service Fund

150,000
<u>(73,540)</u>
<u>\$76,460</u>

TOWN OF MANSFIELD
ESTIMATED SERIAL BONDS PAYABLE
BUDGET YEAR 2010/11

School Issues	P	I	Total	Net Payable
March 17, 2004	\$ 85,000	\$ 10,912	\$ 95,912	\$ 95,912
Proposed 2010 (Est)	-	25,625	25,625	25,625
	85,000	36,537	121,537	121,537

Town Issues	P	I	Total	Net Payable
March 17, 2004	\$ 65,000	\$ 8,612	\$ 73,612	\$ 73,612
March 17, 2004	305,000	45,240	350,240	350,240
Proposed 2010 (Est)	-	21,050	21,050	21,050
	370,000	74,902	444,902	444,902
Grand Total	\$ 455,000	\$ 111,439	\$ 566,439	\$ 566,439

SERIAL BONDS SUMMARY
SCHOOLS AND TOWN
June 30, 2010

	Schools	Town	Total
Balance at July 1, 2009	\$420,000	\$1,555,000	\$1,975,000
Issued During Period			
Retired During Period	90,000	365,000	455,000
Balance at 6/30/10	<u>\$330,000</u>	<u>\$1,190,000</u>	<u>\$1,520,000</u>

CHANGES IN BOND AND NOTES OUTSTANDING

	Serial Bonds	BAN's	Promissory Note	Total
Balance at July 1, 2009	\$1,975,000			\$1,975,000
Debt Issued				
Debt Retired	455,000			455,000
Balance at 6/30/10	<u>\$1,520,000</u>			<u>\$1,520,000</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	930,000			930,000
2004 School General Obligation Bond	940,000	6/01	12/01	330,000			330,000
2004 Town General Obligation Bond	725,000	6/01	12/01	260,000			260,000
	<u>\$11,780,000</u>			<u>\$1,520,000</u>			<u>\$1,520,000</u>

DETAIL OF DEBT OUTSTANDING
SCHOOLS AND TOWNS
ESTIMATED AS OF JUNE 30, 2010

	<u>Original Amount</u>	<u>Balance 06/30/10</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	330,000
	\$ 8,240,000	\$ 330,000
Town		
Consists of -		
1989 General Obligation Bonds:		
Route 275 Sidewalk	\$ 225,000	\$ -
2004 Taxable GOB - Community Center	2,590,000	930,000
2004 General Obligation - Library	725,000	260,000
	3,540,000	1,190,000
Total Debt Outstanding	\$ 11,780,000	\$ 1,520,000

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	836,460	76,460	760,000
2012	986,426	111,426	875,000
		<u>3,219,513</u>	
Amount Needed for Debt Service		3,219,513	
Amount Needed for Financing		<u>11,500</u>	
Total Needed		<u><u>\$3,231,013</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		
2010/11 CNR Fund	150,000	<u>3,147,523</u>	
Future CNR Funding for Debt Service		<u>83,490</u>	
Total Sinking Fund		<u><u>\$3,231,013</u></u>	

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

	06/07 ACTUAL	07/08 ACTUAL	08/09 ACTUAL	09/10 PROJECTED	10/11 PROJECTED	11/12 PROJECTED	12/13 PROJECTED	13/14 PROJECTED	14/15 PROJECTED	15/16 PROJECTED	16/17 PROJECTED
REVENUES:											
Intergovernmental	\$295,462	\$180,794	\$105,218								
State Revenue Sharing											
Interest on Unspent Balance											
Other (Refund on Lease Purchase in 09/10)				65,000							
Other (Co-Gen Grant in 09/10 elimin)											
TOTAL REVENUES	295,462	180,794	105,218	65,000							
Operating Transfers In - General Fund	400,000	400,000	415,000	500,000	760,000	960,000	1,075,000	725,000	375,000	350,000	300,000
Operating Transfers In - CNR Fund	215,000	200,000	75,000	150,000	150,000	100,000					
Operating Transfers In - MS Fund			75,000	50,000							
TOTAL REVENUES AND OPERATING TRANSFERS IN	910,462	780,794	670,218	765,000	910,000	1,060,000	1,075,000	725,000	375,000	350,000	300,000
EXPENDITURES:											
Principal Retirement	805,000	660,000	530,000	455,000	455,000	580,000	580,000	265,000	126,000	136,000	141,000
Interest	176,482	136,082	104,202	107,553	111,439	139,006	113,250	86,570	75,350	69,050	62,250
Lease Purchase - Co-Gen/Pool Covers 07/08			78,134	78,142	78,135	78,142	78,142				
Lease Purchase - CIP Equip 08/09 *				113,886	113,886	113,886	113,886	113,886			
Lease Purchase - CIP Equip 09/10					78,000	75,400	72,800	70,200	67,600		
Proposed CIP 2010/11 budget					27,363	122,475	119,087	118,950	115,400	111,850	108,300
Financial		5,000	3,000								
Professional/Technical											
TOTAL EXPENDITURES	981,482	801,082	715,336	754,581	863,823	1,108,909	1,077,165	654,606	384,350	316,900	311,550
REVENUES AND OTHER FINANCING SOURCES OVER/ (UNDER) EXPENDITURES	(71,020)	(20,288)	(45,118)	10,419	46,177	(48,909)	(2,165)	70,394	(9,350)	33,100	(11,550)
FUND BALANCE, JULY 1	71,079	59	(20,229)	(65,347)	(54,928)	(8,751)	(57,660)	(59,825)	10,569	1,219	34,319
FUND BALANCE, JUNE 30	\$59	(\$20,229)	(\$65,347)	(\$54,928)	(\$8,751)	(\$57,660)	(\$59,825)	\$10,569	\$1,219	\$34,319	\$22,769

NOTE: includes estimates for projected 2010 issue for:

MMS Heating Conversion	1,025,000
Comm Ctr Air Conditioning	170,000
Storrs Center Streetscape	302,000
Salt Shed	264,000
Hunting Lodge Road Walk	106,000
	<u>1,867,000</u>

NOTE: includes separate item estimated 2010/11 budget for:

Stone Mill/Laurel Lane bric	421,000
4 Corners Sewer/Water d	330,000
Misc Equip/Improvements	343,500
	<u>1,094,500</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.

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ENTERPRISE FUNDS

PUBLIC WORKS – SOLID WASTE MANAGEMENT – 812 FUND

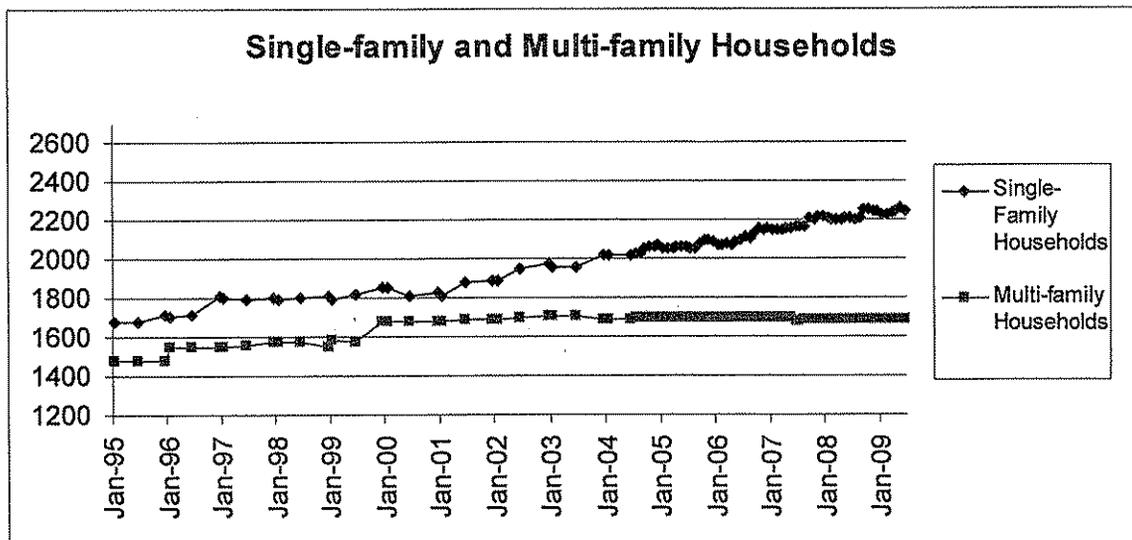
This program provides for the operation of the Town's solid waste collection and disposal system as well as offering some staff/program support for the Town's energy conservation and sustainability efforts.

FY 2009/10 Highlights

- Relocated the school lunch compost bins at the Middle School after the conclusion of the fuel conversion project.
- Hauled refuse and bulky waste to the Willimantic Waste Paper facility in Windham. Current tipping fees are \$67.25/ton and \$67/ton respectively.
- Began single-stream recycling (July of 2009) where all curbside recyclables are collected together; discontinued alkaline battery recycling.
- Began recycling all numbered plastics (#'s 1 through 7).
- Participated in the MidNortheast Recycling Operating Committee for the contracts for recovered materials, the administration of the regional household hazardous waste collection facility and the participation in the new state program for recycling household electronics (which was postponed again until July 2010).
- Continued support of the Town's many energy and environmental initiatives through the assigned staff.
- Supported the Town's "Festival on the Green" as a low-waste event.

FY 2010/11 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 three cost centers (single-family, multi-family and the transfer station); recommend additional fees as needed to keep the solid waste fund self-supporting. Revise collection fee service levels to eliminate confusion over can and bag equivalency (note: due to overall Town budget shortfalls, these fee adjustments were not proposed in 2009-10).



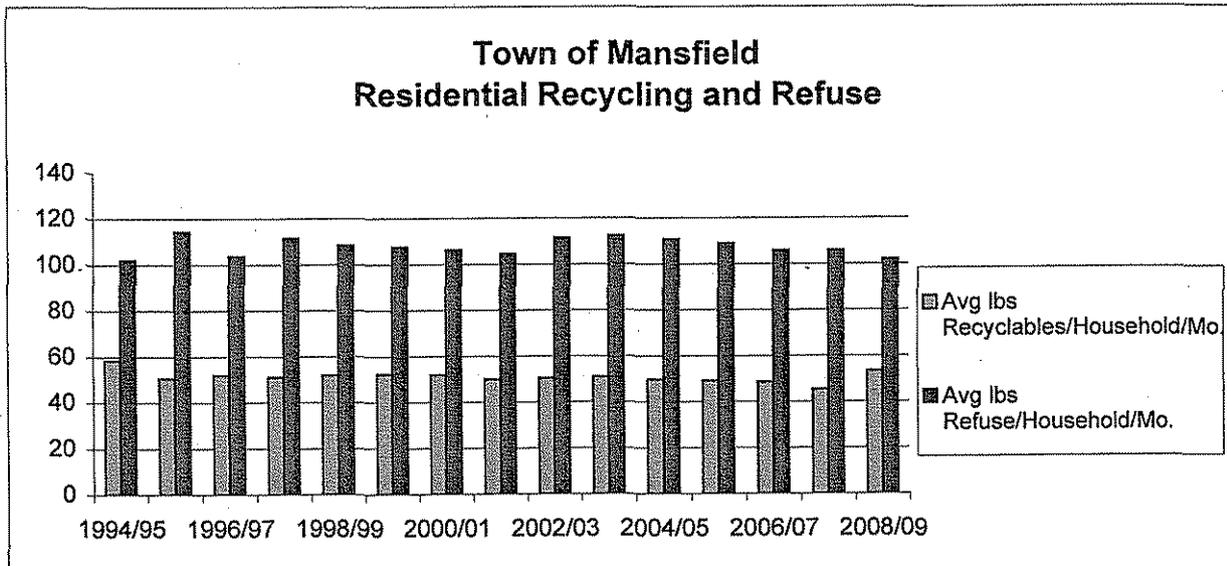
SOLID WASTE DISPOSAL FUND- FUND 812
REVENUES, EXPENDITURES AND CHANGES IN RETAINED EARNINGS

	2008/09 <u>ACTUAL</u>	2009/10 <u>BUDGET</u>	2009/10 ESTIMATED <u>ACTUAL</u>	2010/11 <u>BUDGET</u>
REVENUES:				
Garbage Collection Fees	\$ 874,325	\$ 896,700	\$ 896,700	\$ 896,700
Transfer Station Fees	83,239	90,000	90,000	90,000
Other	3,037	2,000	2,000	2,000
Sale of Recyclables	63,828	40,000	40,000	40,000
TOTAL REVENUES	1,024,429	1,028,700	1,028,700	1,028,700
OPERATING EXPENSES				
Tipping Fees	211,887	233,930	221,100	228,260
Contract Pickup	352,491	363,600	368,000	360,600
Wage and Fringe Benefits	280,432	283,810	284,310	285,210
Supplies and Services	133,953	149,510	106,790	109,290
Depreciation Expense	22,114	30,000	30,000	30,000
TOTAL EXPENSES	1,000,877	1,060,850	1,010,200	1,013,360
 Net Income/(Loss)	 23,552	 (32,150)	 18,500	 15,340
Fund Equity/(Deficit), July 1	149,859	173,411	173,411	191,911
Fund Equity/(Deficit), June 30	173,411	141,261	191,911	207,251

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**Town of Mansfield
Revenue Budget Summary**

		Actual 08/09	Approp. 09/10	Adj App. 09/10	Estimated 09/10	Proposed 10/11
812 Solid Waste Disposal Enterprise						
30510 Waste Disposal						
	409 Charge for Services	957,564	986,700	986,700	986,700	986,700
	411 Miscellaneous	66,866	42,000	42,000	42,000	42,000
Total	 30510 Waste Disposal	1,024,430	1,028,700	1,028,700	1,028,700	1,028,700



**Town of Mansfield
Expenditure Budget Summary**

	Actual 08/09	Approp. 09/10	Adj App. 09/10	Estimated 09/10	Proposed 10/11
812 Solid Waste Disposal Enterprise					
30510 Waste Disposal					
517 Salaries and Wages	217,729	211,140	211,140	211,640	211,140
520 Benefits	61,550	70,000	70,000	70,000	71,400
522 Misc Benefits	1,153	2,670	2,670	2,670	2,670
531 Prof & Tech Services	10,300	11,000	11,000	10,500	11,000
532 Purch Property Services	672,592	704,880	704,880	651,750	652,010
533 Repairs/Maintenance	1,544	2,000	2,000	3,000	5,500
539 Other Purch Services	9,062	19,000	19,000	19,000	19,000
543 Office Supplies	547	3,560	3,560	4,040	4,040
545 Land/Rd Maint Supplies		300	300	300	300
546 Energy	937	1,000	1,000	1,000	1,000
547 Building Supplies	824	1,700	1,700	2,700	1,700
548 Rolling Stock Supplies	2,314	3,000	3,000	3,000	3,000
549 Other Supplies	215	600	600	600	600
554 Equipment					
563 Misc Expenses & Fees	22,114	30,000	30,000	30,000	30,000
Total	1,000,881	1,060,850	1,060,850	1,010,200	1,013,360

	Actual 08/09	Budget 09/10	Estimated 09/10	Proposed 10/11
<u>EMPLOYEES</u>				
Transfer Station Supervisor	1.00	1.00	1.00	1.00
Assistant to the Collector	0.50	0.50	0.50	0.50
Accountant	0.35	0.35	0.35	0.35
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

	Actual 08/09	Budget 09/10	Estimated 09/10	Proposed 10/11
Waste Disposal				
<u>Work Measurements</u>				
Tons of Refuse to Incinerators	2,900	3,170	2,900	3,100
Tons of Bulky Waste Transferred	500	575	500	550
Tons Paper & Corrug Recycled	1,150			
Tons Mixed Glass, Cans and Plastic Recycled	480			
Tons Single Stream Recycled		1,750	1,625	1,700
Scrap Metal Salvaged (Tons)	115	150	80	150
Tons electronics recycled	12	18	18	25
Tons alkaline batteries recycled	2	0	0	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 Town of Windham to residents in the southerly area of the Town. All activities necessary to provide such services are accounted for in this fund.

FY 2009/10 Highlights

- Continued work with UConn to implement recommendations of the sewer and water systems Master Plan.
- Continued negotiations to resolve Mansfield's participation in the reconstruction of the Windham Water Pollution Control Facility, and possible Windham operations of the Mansfield sewers by contract.
- Presented "Four Corners" sewer options and began system design.
- Studied financing options for "Four Corners" sewer plan.
- Reviewed billing system for UConn Water/Sewer Fund and implemented billed-to-actual adjustments for prior year.

FY 2010/11 Major Initiatives

- Complete "Four Corners" system design.
- Complete financing for "Four Corners" sewer plan.
- Implement resolution for O&M (operations and maintenance) of wastewater treatment plant and sewers with the Town of Windham.

TOWN OF MANSFIELD
UCONN WATER/SEWER ENTERPRISE FUND ESTIMATED BUDGETS

	2008/09 Actual*	Prior Year Adjustment +	2009/10 Proposed	= 2009/10 Total
OPERATING REVENUES:				
Water/Sewer Charges	\$124,510	(\$44,998)	\$97,640	\$52,642
Total Operating Revenues*	124,510	(44,998)	97,640	52,642
 OPERATING EXPENSES:				
Water/Sewer Billings	84,618			80,852
Purchased Services & Supplies ⁽¹⁾	12,739			7,225
Depreciation	9,563			9,563
Total Operating Expenses*	106,920			97,640
Operating Income/(Deficit)	17,590			(44,998)
Retained Earnings, July 1 (restated)	341,906			359,496
Retained Earnings, June 30	\$359,496			\$314,498

⁽¹⁾Primarily electricity for sewer pumps

* Agrees with Exhibit C-2 of 2008/09 CAFR

UCONN WATER/SEWER FUND
 COMPARISON OF PROPOSED WATER/SEWER BILLING
 BY CUSTOMER 09/10 VERSUS ACTUAL 08/09

	2008/09 Actual	Prior Year Adjustment +	2009/10 Proposed =	2009/10 Total	Increase (Decrease)	%
Wrights A - Sewer Only	\$4,581	\$2,865	3,954	6,819	(\$627)	-13.7%
Wrights B - Sewer Only	1,850	(323)	1,250	927	(600)	-32.4%
Holinko - Sewer Only	16,905	(5,386)	11,380	5,994	(5,525)	-32.7%
Senior Center - Water and Sewer	2,568	(8,477)	687	(7,790)	(1,881)	-73.2%
Total Town of Mansfield	25,904	(11,321)	17,271	5,950	(8,633)	-33.3%
Wrights A - Water Only	4,526	2,574	3,879	6,453	(647)	-14.3%
Wrights B - Water Only	1,981	(400)	1,310	910	(671)	-33.9%
Holinko - Water Only	17,176	(5,508)	11,440	5,932	(5,736)	-33.4%
Total Mansfield Housing Authority	23,683	(3,334)	16,629	13,295	(7,054)	-29.8%
Mansfield Retirement Comm. (Juniper Hill) Water and Sewer	25,342	(\$7,765)	23,650	15,885	(1,692)	-6.7%
Mansfield Retirement Co-op (Glen Ridge) Water and Sewer	20,736	(7,699)	14,570	6,871	(6,166)	-29.7%
Center for Rehabilitation and Nursing Water and Sewer	28,845	(\$14,879)	25,520	10,641	(3,325)	-11.5%
	<u>\$124,510</u>	<u>(\$44,998)</u>	<u>\$97,640</u>	<u>\$52,642</u>	<u>(\$26,870)</u>	<u>-21.6%</u>

TOWN OF MANSFIELD
WILLIMANTIC SEWER ENTERPRISE FUND ESTIMATED BUDGET

	<u>2008/09</u> <u>Actual*</u>	<u>2009/10</u> <u>Proposed</u>
OPERATING REVENUES:		
Sewer Charges	\$158,710	\$160,000
Other Revenues	<u>372</u>	<u>1,000</u>
Total Operating Revenues*	<u>159,082</u>	<u>161,000</u>
OPERATING EXPENSES:		
Sewer Billings	66,072	118,338
Purchased Services & Supplies	** 418,461	25,799
Depreciation	<u>14,273</u>	<u>14,273</u>
Total Operating Expenses*	<u>498,806</u>	<u>158,410</u>
Operating Income/(Deficit)	(339,724)	2,590
Retained Earnings, July 1 (restated)	<u>671,719</u>	<u>331,995</u>
Retained Earnings, June 30	<u><u>\$331,995</u></u>	<u><u>\$334,585</u></u>

* Agrees with Exhibit C-2 of 2008/09 CAFR

** Legal Services were \$373,340

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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 2009/10 Highlights

- Continued to work with Milliman, Inc. for Town-Region 19-MBOE employee benefits consulting services.
- Continued to contract with the Eastern Highlands Health District (EHHD) to coordinate employee wellness program ("Be Well") at the local level.
- Engaged in a number of site specific wellness programming at the Town-Region 19-MBOE such as a walking program, fitness programs, yoga, and healthy eating.
- Conducted an employee wellness and benefits fair for Town-MBOE-Region 19 employees.
- Executed renewal administrative services only (ASO) agreement with Anthem.
- Experienced low growth in claims expenditures, helping to rebuild the health insurance reserves to a healthy balance.
- Began to update GASB 45 mandated actuarial study for other post employment benefits for the Town-Region 19-MBOE. This study is required to be updated every two years.
- Conducted audits for Health Insurance Fund (payment in lieu, active and retiree insurances).
- Improved communications to employees and retirees during the health insurance open enrollment process.

FY 2010/11 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.
- Continue to conduct audits for Health Insurance Fund (payment in lieu, active and retiree insurances).

TOWN OF MANSFIELD
HEALTH INSURANCE FUND
ESTIMATED REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FY 97/98 - 10/11

	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	Actual 08/09	Estimated 09/10	Proposed 10/11
REVENUES:												
Premiums	\$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	\$7,314,261	\$7,506,510	\$7,371,720
Interest Income	86,961	109,794	140,075	22,272	8,043	11,158	37,216	71,918	38,556	11,672	5,360	5,360
Insurance Refunds												
Transfers In - CNR Fund						200,000						
Total Revenues	3,383,159	2,977,554	3,690,425	3,445,582	4,229,607	5,176,215	5,885,473	5,841,640	6,124,855	7,325,933	7,511,870	7,377,080
EXPENDITURES:												
Salaries and Benefits	23,645	34,368	60,535	69,026	77,769	96,779	85,681	78,241	84,308	87,950	92,144	94,450
Retention/Access Fees (Administrative)	464,606	442,395	559,854	544,225	596,711	543,175	576,955	570,308	625,547	697,326	708,484	700,000
Employee Wellness Program						372	27,624	41,910	29,005	18,960	19,000	19,000
Consultants			20,000	20,000				2,400	45,134	59,243	48,480	65,500
LAN/WAN Expenditures		10,000	10,000	10,000	10,000	10,000	10,000	20,000	10,000	10,000	10,000	10,000
Medical Claims	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	5,390,407	6,250,000	6,688,200
Total Expenditures	2,536,883	3,029,160	3,747,210	4,054,767	4,887,838	5,048,410	5,067,821	6,315,609	6,402,393	6,263,886	7,128,108	7,577,150
Revenues Over/(Under) Expenditures	846,276	(51,606)	(56,785)	(609,185)	(658,231)	127,805	817,652	(473,969)	(277,538)	1,062,047	383,762	(200,070)
Fund Balance, July 1	690,128	1,536,404	1,484,798	1,428,013	818,828	160,597	288,402	1,106,054	632,085	354,547	1,416,594	1,800,356
Fund Balance, June 30 (Res. for Future Claims)	\$1,536,404	\$1,484,798	\$1,428,013	\$818,828	\$160,597	\$288,402	\$1,106,054	\$632,085	\$354,547	\$1,416,594	\$1,800,356	\$1,600,286

WORKERS'
COMPENSATION FUND

WORKERS' COMPENSATION INSURANCE - FUND 832

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

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

FY 2009/10 Highlights

- Conducted quarterly safety and wellness committee meetings and safety site walk-throughs with Town and school personnel. Introduced a quarterly guest speaker series for committee meetings with topics focused on safety and/or wellness areas of interest.
- Provided safety training for employees such as sprains and strains and defensive driving training.
- 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.
- Assistant to Town Manager and Fire Chief served as panelists for a workshop regarding the importance of pre-employment physicals and functional capacity exams for CIRMA's annual meeting.

FY 2010/11 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 2010 OSHA reports for Town-MBOE-Region by the end of January 2011.

WORKER'S COMPENSATION FUND
REVENUE AND EXPENDITURE STATEMENTS
FUND 832

	2008/09 Actual	2009/10 Budget	2009/10 Estimated	2010/11 Budget
REVENUES:				
Daycare	3,550	4,300	4,300	4,900
Board of Education *	112,950	118,990	118,988	112,450
Town of Mansfield	375,000	335,000	335,000	285,000
TOTAL REVENUES	<u>491,500</u>	<u>458,290</u>	<u>458,288</u>	<u>402,350</u>
EXPENDITURES				
Daycare	3,550	4,300	4,300	4,900
Board of Education *	113,024	113,136	105,549	108,715
Town of Mansfield	384,307	323,360	287,670	305,350
TOTAL EXPENDITURES	<u>500,881</u>	<u>440,796</u>	<u>397,519</u>	<u>418,965</u>
EXCESS/(DEFICIENCY)	(9,381)	17,494	60,769	(16,615)
FUND BALANCE, JULY1	<u>33,914</u>	<u>24,533</u>	<u>24,533</u>	<u>85,302</u>
FUND BALANCE ENDING	<u><u>24,533</u></u>	<u><u>42,027</u></u>	<u><u>85,302</u></u>	<u><u>68,687</u></u>

* Includes Cafeteria Fund

**MANAGEMENT
SERVICES FUND**

MANAGEMENT SERVICES FUND (MSF)

The Management Services Fund is an internal service fund, which provides the following services to Town departments and schools: copier services including duplication equipment; Office of the Director of Information 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. The three information service activities reflect the following highlights and initiatives:

FY 2009/10 Highlights

- Deploy an update in the design of the website and implement content management to support information posting on the Internet by Departments.
- Teamed with the Maintenance Department to implement the Council Media Project to update the audio in the Council Chambers, enhance the video broadcast, and add assistive listening devices.
- Collaborated with the Mansfield Public Library to deploy free public wireless access at the Library. In addition to the Library, free public wireless already includes the Senior Center, Community Center, Town Hall, and portions of each of the six K-12 schools.
- Partnered with the Maintenance Department to finish implementation of the \$87,374 competitive school security grant from the Connecticut Office of Homeland Security and the Connecticut Department of Education.
- Begin implementation of the *Windows-based version of the ADMINS database*.
- Programmed coding changes in each of thirteen buildings' phone systems to meet the requirements of ten digit dialing and two new area codes. Used in-house staff to save considerable cost vs. outsourcing this coding.
- Supported the Health Department in their efforts to meet public health needs related to the H1N1 virus by creating a phone tree to handle the volume of incoming calls and frequently posted updates on the EHHD website to disseminate and collect information.
- IT Director served as staff person to the Communications Advisory Committee.

FY 2010/11 Major Initiatives

- Further deploy the VOIP telecommunications network to leverage cost savings by reducing leased copper telephone lines.
- Support the use of technology to collect and store data to meet operational needs and inform decision making. The most significant component will be further deployment of ADMINS for Windows.
- Continue to provide information technology support to all departments including software and hardware troubleshooting and maintenance, new installations, direct support of users' questions and needs, and support for online communication with Mansfield's citizens.

MANAGEMENT SERVICES FUND - IT DEPT

	Actual 08/09	Adopted 09/10	Estimated 09/10	Proposed 10/11
EMPLOYEE BENEFITS	75,480	113,603	84,219	104,349

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, 2010

	Actual June 30, 2009	Estimated June 30, 2010	Proposed June 30, 2011
<u>ASSETS</u>			
Current Assets:			
Cash and Cash Equivalents	\$ -	\$ -	\$ 130,316
Accounts Receivable	42,806	6,773	6,773
Inventory	31,189	31,189	31,189
Total Current Assets	<u>73,995</u>	<u>37,962</u>	<u>168,278</u>
Fixed Assets:			
Construction in Progress			
Land	145,649	145,649	145,649
Buildings	178,016	178,016	178,016
Office Equipment	2,976,669	3,398,609	3,520,609
Construction in Progress	261,540		
Accum. Depreciation	(1,943,420)	(2,152,077)	(2,360,734)
Net Fixed Assets	<u>1,618,454</u>	<u>1,570,197</u>	<u>1,483,540</u>
Total Assets	<u>\$ 1,692,449</u>	<u>\$ 1,608,159</u>	<u>\$ 1,651,818</u>
<u>LIABILITIES AND EQUITY</u>			
Liabilities:			
Accounts Payable	\$ 146,514	\$ -	\$ -
Due to the General Fund	191,521	98,143	
Due to Internal Service Fund	4,053	-	-
Total Liabilities	<u>342,088</u>	<u>98,143</u>	<u>-</u>
Equity:			
Contributed Capital	146,000	146,000	146,000
Retained Earnings	1,204,361	1,364,016	1,505,818
Total Equity	<u>1,350,361</u>	<u>1,510,016</u>	<u>1,651,818</u>
Total Liabilities and Equity	<u>\$ 1,692,449</u>	<u>\$ 1,608,159</u>	<u>\$ 1,651,818</u>

MANAGEMENT SERVICES FUND
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED JUNE 30, 2010

TOTAL MANAGEMENT SERVICES FUND				
	Budget 2009/10	Estimated 2009/10	Variance Favorable (Unfavorable)	Proposed 2010/11
REVENUES:				
Mansfield Board of Education	\$ 100,150	\$ 100,150	\$ -	\$ 103,150
Region 19	95,130	95,130		97,980
Town of Mansfield	66,750	67,000	250	10,000
Communication Service Fees	216,000	216,000		216,000
Copier Service Fees	226,240	226,240		226,240
Energy Service Fees	2,064,280	2,057,810	(6,470)	2,030,530
Rent	74,620	72,450	(2,170)	72,450
Rent - Telecom Tower	110,000	111,420	1,420	110,000
Sale of Supplies	36,050	36,000	(50)	36,000
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	250	10,734	484	
Postal Charges	94,500	89,550	(4,950)	91,250
Universal Services Fund	30,000	20,000	(10,000)	30,000
Total Revenues	3,286,970	3,275,484	(21,486)	3,196,600
EXPENDITURES:				
Salaries & Benefits	437,432	400,518	36,914	423,659
Training	8,550	8,415	135	8,550
Repairs & Maintenance	26,900	26,411	489	27,255
Professional & Technical	19,450	24,900	(5,450)	18,565
System Support	192,230	183,125	9,105	124,900
Copier Maintenance Fees	85,000	82,000	3,000	82,500
Communications	226,132	222,992	3,140	217,412
Supplies and Software Licensing	39,600	26,601	12,999	23,600
Equipment	165,000	196,558	(31,558)	165,500
Postage	90,000	92,000	(2,000)	92,000
Energy	1,718,980	1,753,884	(34,904)	1,734,000
Equipment Rental/Cost of Sales	45,200	50,164	(4,964)	50,200
Total Expenditures	3,054,474	3,067,568	(13,094)	2,968,141
Add:				
Depreciation	212,110	208,657	3,453	208,657
Less:				
Equipment Capitalized	(165,000)	(160,400)	(4,600)	(122,000)
Operating Expenditures	3,101,584	3,115,825	(14,241)	3,054,798
Net Income (Loss)	185,386	159,659	(25,727)	141,802
Total Equity & Contributed Capital, July 1	1,350,357	1,350,357		1,510,016
Total Equity & Contributed Capital, End of Period	\$ 1,535,743	\$ 1,510,016	\$ (25,727)	\$ 1,651,818

MANAGEMENT SERVICES FUND
ESTIMATED STATEMENT OF CASH FLOWS
JUNE 30, 2010

	Actual June 30, 2009	Estimated June 30, 2010	Estimated June 30, 2011
CASH FROM OPERATING ACTIVITIES:			
Operating income	\$ 180,069	\$ 159,659	\$ 141,802
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
Depreciation Expense	210,044	208,657	208,657
(Increase) decrease in:			
Other Receivables	(37,637)	36,033	-
Inventory	(789)	-	-
Increase (decrease) in:			
Accounts payable	45,657	(146,518)	-
Due to other funds	9,266	(97,431)	(98,143)
NET CASH PROVIDED BY OPERATING ACTIVITIES	406,610	160,400	252,316
CASH FLOWS USED IN CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchase of fixed assets	(406,610)	(160,400)	(122,000)
NET INCREASE IN CASH AND CASH EQUIVALENTS	-	-	130,316
CASH AND CASH EQUIVALENTS - JULY 1	-	-	-
CASH AND CASH EQUIVALENTS - End of Period	\$ -	\$ -	\$ 130,316

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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, 2009**

	Equity Percentage	Equity In Investments	Equity In Cash Equiv.	Total Equity
Cemetery Fund	65.050%	366,756.47	6,560.15	373,316.62
School Non-Expendable Trust Fund	0.092%	518.70	9.28	527.98
Compensated Absences Fund	34.858%	196,531.85	3,515.35	200,047.21
Total Equity by Fund	100.000%	563,807.03	10,084.78	573,891.81

Investments	Market Value
Stock Funds:	
Fidelity - Select Utilities Growth	40,731.51
Bank of America - Colombia Lg Cap Index	12,036.09
Bank of America - Columbia Multi-Adv Intl	4,474.25
Bank of America - Columbia Mid Cap Index	1,640.76
Bank of America - Columbia Small Cap Index	1,216.44
Sub-Total Stock Funds	60,099.05
Bond Funds:	
Wells Fargo Advantage Funds-Corp Bond Inv	57,799.14
T. Rowe Price - U. S. Treasury Long-Term	59,693.07
People's Securities, Inc. - U.S. Treasury Notes	66,788.24
Bank of America-Columbia High Income Fund	1,931.12
Bank of America-Columbia Bond Fund	15,649.79
Vanguard - GNMA Fund	300,156.38
Sub-Total Bond Funds	502,017.74
Public Real Estate Investment Trust	
Columbia Real Estate Equity Fund	1,690.24
Cash Equivalents:	
Columbia Money Market Fund - Trust	10,084.78
Total Investments	573,891.81

Allocation	Amount	Percentage
Stocks	60,099.05	10.47%
Bonds	502,017.74	87.48%
Public Real Estate Investment Trust	1,690.24	0.29%
Cash Equivalents	10,084.78	1.76%
Total Investments	573,891.81	100.00%

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

	2008/09 Actual				2009/10 Estimated				2010/11 Proposed Budget			
	Activity 18150	Activity 18160	Activity 18165	Total	Activity 18150	Activity 18160	Activity 18165	Total	Activity 18150	Activity 18160	Activity 18165	Total
	Mansfield Cem.	Other Cem.	Riverside	Cemeteries	Mansfield Cem.	Other Cem.	Riverside	Cemeteries	Mansfield Cem.	Other Cem.	Riverside	Cemeteries
REVENUES:												
Sales of Plots	\$ 3,300	\$ 900	\$ -	\$ 4,200	\$ 2,500	\$ 1,800		\$ 4,300	\$ 2,500	\$ 1,200		\$ 3,700
Interest/Dividend Income	14,263			14,263	12,000			12,000	10,000			10,000
Increase(Decrease) in Market Value Contributions	(8,844)			(8,844)	12,500			12,500	14,000			14,000
			17,718	17,718			12,232	12,232			12,000	12,000
Total Revenues	8,719	900	17,718	27,337	27,000	1,800	12,232	41,032	26,500	1,200	12,000	39,700
EXPENDITURES:												
Salaries - Part-Time		2,500		2,500		2,500		2,500		2,500		2,500
Cemetery Maintenance	12,153	401		12,554	12,000	5,000		17,000	12,480	5,200		17,680
Outdoor Maintenance (Mowing)	10,874	12,971		23,845	10,000	10,810		20,810	10,400	11,240		21,640
Truck Equipment					10,664			10,664				0
Total Expenditures	23,027	15,872	0	38,899	32,664	18,310	0	50,974	22,880	18,940	0	41,820
TRANSFER OUT:					22,600			22,600				
Total Expenditures & Transfers Out	23,027	15,872	0	38,899	55,264	18,310	0	73,574	22,880	18,940	0	41,820
NET INCOME/(LOSS)	(14,308)	(14,972)	17,718	(11,562)	(28,264)	(16,510)	12,232	(32,542)	3,620	(17,740)	12,000	(2,120)
FUND BALANCE, JULY 1				361,925				350,363				317,821
FUND BALANCE, JUNE 30	\$ (14,308)	\$ (14,972)	\$ 17,718	\$ 350,363	\$ (28,264)	\$ (16,510)	\$ 12,232	\$ 317,821	\$ 3,620	\$ (17,740)	\$ 12,000	\$ 315,700
DETAILS OF FUND BALANCE:												
Reserved for Non-expendable				\$ 1,200				\$ 1,200				\$ 1,200
Reserved for Perpetual Care				349,163				316,621				314,500
Unreserved, undesignated												
Total Fund Balance				\$ 350,363				\$ 317,821				\$ 315,700

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HEALTH DISTRICT

EASTERN HIGHLANDS HEALTH DISTRICT - 41200

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

FY 2009/10 Highlights

- The grant-in-aid received from the Connecticut Department of Public Health is reduced 13.2% to \$148,333.
- Received \$99,000 in grant funds for bio-terrorism and pandemic flu preparedness.
- Received \$84,000 for obesity and chronic disease prevention.

FY 2010/11 Major Initiatives

- Proposed a Fiscal Year 10/11 operating budget of \$719,290, reduced 1.3% from \$728,900.
- Due to decrease in town population estimates, and no proposed change in health district per capita assessment, the Town's membership contribution will decrease 1.1%.

EASTERN HIGHLANDS HEALTH DISTRICT

ESTIMATED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Roll Forward FY 20010/11

	Actual 02/03	Actual 03/04	Actual 04/05	Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Adopted 09/10	Estimated 09/10	Adopted 10/11
Revenues:										
Member Town Contributions	\$208,173	\$214,258	\$260,254	\$328,111	\$322,676	\$343,771	\$362,702	\$361,620	\$361,620	360,850
State Grant-in-Aid	94,781	96,264	132,340	132,347	136,574	172,905	171,858	170,930	148,333	148,020
Services Fees	132,071	140,766	230,258	243,722	229,848	198,836	189,211	188,890	200,130	200,260
Other State Grants	64,507	109,188	145,006							
Preventive Health Grant Transfer In	10,548	11,031								
Total Revenues	510,080	571,507	767,858	704,180	689,098	715,511	723,771	721,440	710,083	709,130
Expenditures:										
Salaries & Benefits	424,262	416,969	459,405	553,381	592,999	641,582	647,879	653,410	631,834	640,510
Insurance	8,049	8,851	9,048	9,048	13,788	14,201	14,025	15,650	14,456	15,650
Professional & Technical Services	64,573	118,231	121,294	30,419	49,035	16,082	9,750	14,590	15,200	15,450
Other Purchased Services & Supplies	42,004	34,419	33,794	25,587	19,110	33,698	30,798	39,790	39,790	42,220
Equipment	531	690	10,658	4,210	2,028	1,339	1,002	2,460	2,460	2,460
Total Expenditures	539,419	579,160	634,199	622,645	676,960	706,902	703,454	725,900	703,740	716,290
Other Financing Uses:										
Operating Transfers Out	10,000	5,000	10,000	2,500	34,000	70,000		3,000	3,000	3,000
Total Expenditures and Operating Transfers Out	549,419	584,160	644,199	625,145	710,960	776,902	703,454	728,900	706,740	719,290
Excess/(Deficiency) of Revenues over Expenditures	(39,339)	(12,653)	123,659	79,035	(21,862)	(61,391)	20,317	(7,460)	3,343	(10,160)
Fund Balance, July 1	143,254	103,915	\$91,262	\$214,921	\$293,956	\$272,094	\$210,703	\$231,171	\$231,171	\$234,514
Fund Balance, June 30	\$103,915	\$91,262	\$214,921	\$293,956	\$272,094	\$210,703	\$231,171	\$223,711	\$234,514	\$224,354

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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, and a full-time executive director, and project coordinator who staff the organization.

FY 2009/10 Highlights

- Received Connecticut State Traffic Commission certificate for improvements to Storrs Road – the last remaining pre-construction planning permit.
- Worked with the Town to solicit a Request for Qualifications for design work on Storrs Road; BL Companies contracted to conduct design and began work in September 2009.
- Received \$712,500 in federal budget FY2009 and a \$200,000 state Small Town Economic Assistance Program grant for road, utility, and landscaping work related to Phase I, to bring to a total of \$18 million in federal and state resources for Storrs Center.
- Worked with master developer LeylandAlliance to solicit businesses for Storrs Center; nine letters of intent signed with new and current Mansfield businesses as of January 2010.
- Partnered with the Greater Hartford Transit District to administer design funding for the first Storrs Center garage/intermodal center.
- Formed parking steering committee with the Town of Mansfield to develop comprehensive parking management plan for Storrs Center; meetings began in November 2009.
- Organized first annual "Celebrate Mansfield Weekend" which included the 6th Annual Festival on the Green.
- Hosted 3rd annual Winter Fun Day in partnership with the Town of Mansfield and the Mansfield Community Center.
- Assisted Town Manager's Office with the 4th Annual Tour de Mansfield: Village to Village Bike Tour in July.
- Expanded pilot banner program along pedestrian walkway/downtown connector to a year-round display.
- Continued public outreach to the community through meetings, presentations, and media including print, website, radio, and TV, about plans to revitalize downtown Mansfield.

FY 2010/11 Major Initiatives

- Complete design and construction for streetscape improvements along Storrs Road.
- Finalize plans for first phase of project, and begin construction of infrastructure and first buildings.
- Complete design of first parking garage/intermodal center.
- Monitor solicitation of commercial businesses by master developer LeylandAlliance; assist with marketing strategies.
- Complete parking management plan for Storrs Center including wayfinding signage program.
- Complete Partnership 5 Year Strategic Plan.
- Hold 2nd Annual "Celebrate Mansfield Weekend" highlighted by the 7th Annual Festival on the Green in September 2010; working with the Town of Mansfield, hold the 5th Annual Bike Tour in summer 2010 and 4th Annual Winter Fun Day in February 2010.
- Hold first annual Arts and Crafts Fair in spring 2011.
- 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.

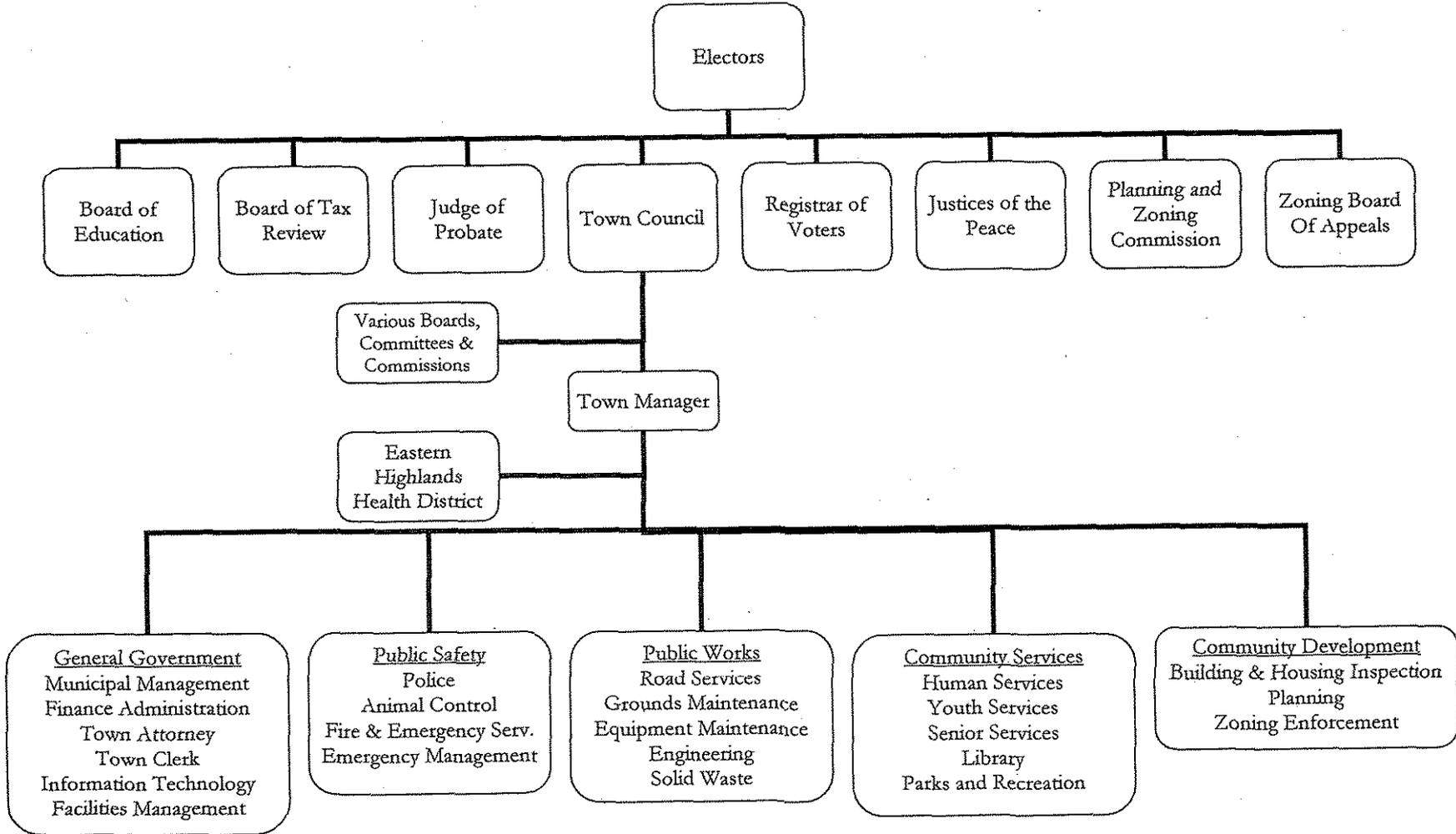
**MANSFIELD DOWNTOWN PARTNERSHIP
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE**

	Actual 2001/02	Actual 2002/03	Actual 2003/04	Actual 2004/05	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Amended 2009/10	Estimated 2009/10	Proposed 2010/11
Revenues:											
Intergovernmental:											
Mansfield General Fund/CNR	\$ 20,000	\$ 30,000	\$ 41,500	\$ 50,000	\$ 62,000	\$ 62,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Uconn	32,500	45,000	46,500	60,000	62,000	62,000	125,000	125,000	125,000	125,000	125,000
Mansfield Capital Projects *					60,000						
Leyland Share - Relocation							30,210				
Membership Fees		10,040	13,085	17,355	20,282	19,215	21,820	22,630	18,000	18,000	18,000
Local Support			1,500	1,500							
State Support					4,993						
Contributions/Other				200	2,165	(165)		(190)			
Total Revenues	52,500	85,040	102,585	129,055	211,440	143,050	302,030	272,440	268,000	268,000	268,000
Operating Expenditures:											
Salaries and Benefits	15,531	71,378	73,007	83,974	92,800	107,140	121,544	133,679	135,660	135,760	145,570
Professional & Technical	9,519	7,386	5,406	8,397	63,068	44,967	31,817	27,202	78,950	43,700	80,700
Relocation Costs						20,000	40,420				
Office Rental	3,600	11,000	11,800	13,181	13,775	16,451	17,565	17,584	15,900	15,900	16,170
Insurance		1,650	1,760	1,764	1,772	1,702	1,704	1,713	1,720	1,729	1,750
Purchased Services		8,029	5,005	6,092	9,065	7,092	7,003	8,157	6,750	6,750	7,100
Supplies & Services	3,980	4,704	2,837	2,463	4,075	2,055	2,733	2,783	2,900	2,900	2,900
Contingency									25,000	25,000	25,000
Total Operating Expenditures	32,630	104,147	99,815	115,871	184,555	199,407	222,786	191,118	266,880	231,739	279,190
Operating Income/(Loss)	19,870	(19,107)	2,770	13,184	26,885	(56,357)	79,244	81,322	1,120	36,261	(11,190)
Fund Balance, July 1	31,570	51,440	32,333	35,103	48,287	75,172	18,815	98,059	179,381	179,381	215,642
Fund Balance, End of Period	\$ 51,440	\$ 32,333	\$ 35,103	\$ 48,287	\$ 75,172	\$ 18,815	\$ 98,059	\$ 179,381	\$ 180,501	\$ 215,642	\$ 204,452

	Actual 2001/02	Actual 2002/03	Actual 2003/04	Actual 2004/05	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Budget 2009/10	Budget 2010/11
Contribution Recap:										
Mansfield	\$ 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
Total Contributions	\$ 52,500	\$ 75,000	\$ 88,000	\$ 110,000	\$ 184,000	\$ 124,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

SUPPLEMENTARY DATA

Town of Mansfield Organizational Chart



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PLATE NO. WITHOUT BOOK
 Every Road Map No. 11-12
 Date of Issue
 Author
 Editor
 Designer
 Printer
 Published by
 1925

1	1/2	1/4	1/8	1/16	1/32	1/64	1/128	1/256	1/512	1/1024	1/2048	1/4096	1/8192	1/16384	1/32768	1/65536	1/131072	1/262144	1/524288	1/1048576	1/2097152	1/4194304	1/8388608	1/16777216	1/33554432	1/67108864	1/134217728	1/268435456	1/536870912	1/1073741824	1/2147483648	1/4294967296	1/8589934592	1/17179869184	1/34359738368	1/68719476736	1/137438953472	1/274877906944	1/549755813888	1/1099511627776	1/2199023255552	1/4398046511104	1/8796093022208	1/17592186044416	1/35184372088832	1/70368744177664	1/140737488355328	1/281474976710656	1/562949953421312	1/1125899906842624	1/2251799813685248	1/4503599627370496	1/9007199254740992	1/18014398509481984	1/36028797018963968	1/72057594037927936	1/144115188075855872	1/288230376151711744	1/576460752303423488	1/1152921504606846976	1/2305843009213693952	1/4611686018427387904	1/9223372036854775808	1/18446744073709551616	1/36893488147419103232	1/73786976294838206464	1/147573952589676412928	1/295147905179352825856	1/590295810358705651712	1/1180591620717411303424	1/2361183241434822606848	1/4722366482869645213696	1/9444732965739290427392	1/18889465931478580854784	1/37778931862957161709568	1/75557863725914323419136	1/151115727451828646838272	1/302231454903657293676544	1/604462909807314587353088	1/1208925819614629174706176	1/2417851639229258349412352	1/4835703278458516698824704	1/9671406556917033397649408	1/19342813113834066795298816	1/38685626227668133590597632	1/77371252455336267181195264	1/154742504910672534362390528	1/309485009821345068724781056	1/618970019642690137449562112	1/1237940039285380274899124224	1/2475880078570760549798248448	1/4951760157141521099596496896	1/9903520314283042199192993792	1/19807040628566084398385987584	1/39614081257132168796771975168	1/79228162514264337593543950336	1/158456325028528675187087900672	1/316912650057057350374175801344	1/633825300114114700748351602688	1/1267650600228229401496703205376	1/2535301200456458802993406410752	1/5070602400912917605986812821504	1/10141204801825835211973625643008	1/20282409603651670423947251286016	1/40564819207303340847894502572032	1/81129638414606681695789005144064	1/162259276829213363391578010288128	1/324518553658426726783156020576256	1/649037107316853453566312041152512	1/1298074214633706907132624082305024	1/2596148429267413814265248164610048	1/5192296858534827628530496329220096	1/10384593717069655257060992658440192	1/20769187434139310514121985316880384	1/41538374868278621028243970633760768	1/83076749736557242056487941267521536	1/166153499473114484112975882535043072	1/332306998946228968225951765070086144	1/664613997892457936451903530140172288	1/13292279957849158729038070602803456	1/26584559915698317458076141205606912	1/53169119831396634916152282411213824	1/106338239662793269832304564822427648	1/212676479325586539664609129644855296	1/425352958651173079329218259289710592	1/850705917302346158658436518579421184	1/1701411834604692317316873037158842368	1/3402823669209384634633746074317684736	1/6805647338418769269267492148635369472	1/13611294676837538538534984297270738448	1/27222589353675077077069968594541476896	1/54445178707350154154139937189082953792	1/108890357414700308308279874378165907584	1/217780714829400616616559748756331815168	1/435561429658801233233119497512663630336	1/871122859317602466466238995025327260672	1/174224571835520493293247790005064521344	1/348449143671040986586495580010129042688	1/696898287342081973172991160020258085376	1/139379657468416394634598230004051617072	1/278759314936832789269196460008103234144	1/557518629873665578538392920016206468288	1/1115037259747331157076785840032412936576	1/22300745194946623141535716800648258731536	1/4460149038989324628307143360129651703072	1/8920298077978649256614286720259303406144	1/178405961559572985132285734405186068128	1/356811923119145970264571468810372136256	1/713623846238291940529142937620744272512	1/1427247692476583881058285875241488545024	1/2854495384953167762116571750482977090048	1/5708990769906335524233143500965954180096	1/11417981539812671048466287001931908360192	1/22835963079625342096932574003863816720384	1/45671926159250684193865148007727633440768	1/91343852318501368387730296015455266881536	1/18268770463700273677546059203091053376272	1/36537540927400547355092118406182106752544	1/73075081854801094710184236812364213505088	1/146150163709602189420368473624728427010176	1/292300327419204378840736947249456854020352	1/584600654838408757681473894498913708040704	1/1169201309676817515362947788997827016081408	1/2338402619353635030725895577995654032162816	1/4676805238707270061451791155991308064325632	1/9353610477414540122903582311982616126511264	1/1870722095482908024580716462396523225302256	1/3741444190965816049161432924793046450604512	1/7482888381931632098322865849586092901209024	1/14965776763863264196645731699172185802418048	1/29931553527726528393291463398344371604836096	1/59863107055453056786582926796688743209672192	1/119726214110906113573165853593374864419344384	1/239452428221812227146331707186749728838688768	1/47890485644362445429266341437349945677737728	1/95780971288724890858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Adeline Place.....	E6
Anton Road.....	A1
Ash Street.....	E7
Atwoodville Lane.....	F4
Atwoodville Road.....	F-G4
Bali Hill Road.....	C4-3
Bassette 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
Cleary 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.....	D8-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.....	C3-4
Ellise Road.....	D1
Farmstead Road.....	C3
Farrell Road.....	D2-3
Fallen 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
Hilcrest Drive.....	E3
Hillside Circle.....	C3
Hillydale Road.....	B-C3
Holly Drive.....	D2
Homestead Drive.....	A1
Hunters Run.....	D5
Hunting Heights Drive.....	B2
Hunting Lodge Road.....	B2-C3
Jackson Lane.....	C5
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
Marrow Road.....	A2
Michele Lane.....	E6
Middle Tpk (Hwy 44).....	A3-D1
Minnesota Road.....	D3
Monticello Lane.....	D3-4
Mount Hope Road.....	C1-2
Mountain Road.....	F-G2
Mulberry Road.....	F5
No Eagleville Road.....	E3-F4
Nipmuck Road.....	B3-C2
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
Olson Drive.....	E3-4
Orchard Drive.....	E4
Overlook Drive.....	F6
Phillip Drive.....	E3
Pine Ridge Lane.....	E6
Pinewoods Lane.....	F4
Plains Road.....	A3
Pleasant Valley Road.....	D7-E8
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
Summer 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
Willwood 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
- Labanon Square
- Liberty Drive
- Nutmeg Court
- Patriots Square
- Samuel Square

Celeron Square (B2):

- Cocogan 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.....C4
- Poplar Lane.....B4
- 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.

2010/11 Budget Guidelines

Since we are expecting decreases in state 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 GOALS & OBJECTIVES

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

A. Engage and motivate every student.

Sample Strategies:

- Offer comprehensive extra curricular activities, especially in Middle School
- Review/implementation of Progress Report/Progress Report software
- Career awareness presentations

Sample Evidence:

- Progress report/report card effort grade summaries
- Extra curricular activities program and attendance data
- Data collected through survey(s)

B. Improve, as appropriate, reading, writing, and mathematics skills and abilities in every student.

Sample Strategies:

- Direct Instruction for skill development
- Frequent review of student work by grade level/subject teachers and support staff
- RTI/SRBI* procedures
- Teaching and time management strategies

Sample Evidence:

- CMT scores (as part of district testing report)
- District reading, writing, and mathematics achievement
- Progress report/report card achievement levels

C. Ensure student safety, health, and well-being.

Sample Strategies:

- continual staff training in precautions and response
- Direct student instruction through health program

Sample Evidence:

- School student accident data
- School health data

* RTI/SRBI: *Response to Intervention/Scientific Research-Based Intervention*

II. Attract, hire, and retain qualified and motivated professional staff.

Sample Strategies:

- Promote the Mansfield Public Schools to highly qualified educators
- Participate in local and/or regional recruiting opportunities
- Continually review and/or refine staff selection process
- Develop professional development based on individual/group needs

Sample Evidence:

- Recruiting data
- Specific professional development growth opportunities offered

III. Monitor and regularly assess the District's status and requirements with respect to the quality of facilities, sufficiency of space, level of security, adequacy of maintenance, and reliability of student transportation.

Sample Strategies:

- Prioritize space, security, and maintenance needs
- Focus maintenance efforts by building and/or priority
- Act on recommendations of School Building Committee

Sample Evidence:

- Rated capacity vs. current use
- Tools for Schools
- Work order data including response time
- Issues related to school security

IV. Foster and increase communication between the Board of Education and the communities it serves.

Sample Strategies:

- Provide school/district information in multiple formats and multiple locations:
- Provide multiple avenues for parent/community interaction
- Mail upcoming Board packets and agendas to PTO/A presidents.
- Expand internet access to of Board of Ed and District events, news and data

Sample Evidence:

- School/District written communications sent to parents and/or community
- School/District face-to-face presentations regarding program and/or educational issues
- Periodic visits by Board members to school PTO/A meetings and/or school events.

V. Reduce energy consumption and generally minimize the District's environmental impact.

Sample Strategies:

- Limit use of buildings after regular school hours without impacting school/town programs
- Provide energy consumption and cost information to staff, students, and parents on a frequent basis
- Promote and encourage staff and/or student initiatives regarding energy conservation
- Complete and monitor fuel conversion project at MMS
- Employ organic turf maintenance methods
- Consider environmental effects and consequences of siting and location when planning renovations and/or construction projects

Sample Evidence:

- School/District energy conservation measures implemented
- Monthly energy reports
- Participation in buying locally produced food through DOAG Farm-to-Schools

FINANCIAL MANAGEMENT GOALS

PREFACE

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

FINANCIAL REPORTING PERFORMANCE GOALS

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

RESERVE PERFORMANCE GOALS

- A contingency account will be established annually in the operating budget to:
 - a. provide for settlement of pending labor contract negotiations;
 - b. provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature;
 - c. permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies;
 - d. provide the local match for public or private grants;
 - e. meet unexpected small increases in service delivery costs.
- The contingency account will be budgeted at a level sufficient to provide for settlement of pending labor contract negotiations plus an amount not to exceed one half of one percent (.5%) of the proposed Town budget. The Town's budget will be amended at the time such contingency funds are committed. The contingency account will be separate from the carryover fund balance.

FUND BALANCE GOALS

- A year-to-year carryover fund balance will be maintained in an amount necessary to maintain adequate cash flow and to prevent the demand for short-term borrowing. The undesignated fund balance should be at least five percent (5) of the general fund operating budget and shall be separate from the contingency account.
- It is the Council's policy that the practice of using fund balance as a source of financing for future year operating budgets has inherently destabilizing impact upon the operating budget. Therefore, fund balance in excess of the five (5) percent goal will be transferred to the CNR Fund and used for one-time expenditures.

CAPITAL IMPROVEMENTS PERFORMANCE GOALS

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

INVESTMENT PERFORMANCE GOALS

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

DEBT PERFORMANCE GOALS

- Long-term debt will be limited to those capital improvements that should not be financed from current revenues.
- The maturity date for any debt will not exceed the reasonably expected useful life of the project so financed.
- The total direct general obligation debt will not exceed three percent (3%) of the full assessment value of taxable property.
- As a means of further minimizing the impact of debt obligations of the taxpayers:
 - a. long-term net debt will not exceed \$500 per capita;
 - b. these limitations will not apply to any debt incurred for emergency purposes.
- The issuance of Bond, Tax and Revenue Anticipation Notes will be avoided.
- Special assessments, revenue bonds and/or any other available self-liquidating debt measures will be used instead of general obligation bonds where and when possible and applicable.
- An official statement will be prepared to be used in connection with all sales of bonds and notes.
- Good relations will be maintained with financial and bond rating agencies and a policy of full and open disclosure on every financial report and bond prospectus will be followed.

OPERATING EXPENDITURES PERFORMANCE GOALS

- The Town Manager will propose and the Town Council will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonable estimated resources and revenues.
- All current operation and maintenance expenses will be paid from the current revenue sources.
- The operating budget will provide for the adequate maintenance of capital assets and equipment.
- The budget will provide for adequate funding of all employee benefit programs and retirement systems.
- A budgetary control system will be maintained to enable adherence to the adopted budget. This will include a record keeping system to be adhered to by all programs and activities receiving annual Town Council appropriations.
- A system of regular monthly fiscal reports comparing actual revenues and expenditures to budgeted amounts will be prepared and maintained.
- An effective risk management program to minimize loss and reduce costs will be developed and implemented. The Town Manager will ensure that adequate insurance programs are in place, including unemployment and workers' compensation insurance.
- Delivery of services by other public and private organizations will be encouraged whenever and wherever greater efficiency and effectiveness can be expected. Technology and productivity advancements that will help reduce or avoid increasing personnel costs as a proportion of the total budget, to use available resources more productively and creatively, and to avoid duplication of effort and resources.
- A Reserve Fund for Capital and Nonrecurring Expenditures will be maintained and will be adequately funded each year by a transfer from the General Fund Budget and by unanticipated one-time revenues.

REVENUE PERFORMANCE GOALS

- A diversified and stable revenue system will be maintained as protection from short-run fluctuations.
- Annual revenues will be estimated on an objective and reasonable basis. The Town Manager will develop a method to project revenues on a multi-year basis.
- One-time or special purpose revenues will be used only for capital expenditures or for expenditures required by the revenue and not to subsidize recurring personnel, operation or maintenance costs.
- All user charges and fees will be annually re-evaluated at a level related to the cost of providing the services.
- Appropriate expansion and diversification of the tax base will be encouraged and additional Federal and State revenues will be sought in order to reduce the reliance on the property tax as it affects individual homeowners.

ASSUMPTIONS FOR FIVE YEAR FORECAST

Expenditures

Board of Education:

Projections are based on a 3.0% annual increase.

Town:

Projections are based on a 3.0% annual increase.

Region 19:

The Region 19 budget projections were made using information provided in the Region's annual operating budget, or in the case of the building project, from the Superintendent's office.

Assumptions:

- 1) The annual operating budget projections are based on an average increase of 3%.
- 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.

Revenues

Tax Related Items:

Projections are based on an average increase of 1% per year.

State and Other Revenues:

Projections are based on an average increase of 1% per year after 2011/12

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 2008-09	Amended 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15
REVENUES AND TRANSFERS:							
Property Taxes	\$ 22,812,116	\$ 23,364,477	\$ 24,372,355	\$ 25,386,323	\$ 26,158,897	\$ 27,526,982	\$ 28,015,934
Tax Related Items	598,091	510,000	510,000	515,100	520,251	525,454	530,708
Licenses and Permits	392,828	458,150	459,370	463,964	468,603	473,289	478,022
Federal Support - Government	11,992	1,850	1,850	1,850	1,869	1,887	1,906
State Support - Education	10,334,845	10,309,580	10,270,610	10,270,611	10,373,317	10,477,050	10,581,821
State Support - Government	8,513,105	8,091,030	7,326,320	7,092,889	7,163,818	7,235,456	7,307,811
Local Support - Government	11,517						
Charge for Services	326,050	363,610	387,030	390,900	394,809	398,757	402,745
Fines and Forfeitures	14,333	5,590	24,640	24,886	25,135	25,387	25,640
Miscellaneous	205,261	253,350	182,610	184,436	186,280	188,143	190,025
Transfers from Other Funds	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Total Revenues and Transfers	43,222,638	43,360,137	43,537,285	44,333,459	45,295,480	46,854,905	47,537,112
EXPENDITURES AND TRANSFERS:							
General Government	2,309,810	2,299,060	2,276,815	2,345,119	2,415,473	2,487,937	2,562,575
Public Safety	2,789,703	2,783,540	2,727,310	2,809,129	2,893,403	2,980,205	3,069,611
Public Works	1,851,211	1,920,280	1,920,830	1,978,455	2,037,809	2,098,943	2,161,911
Community Services	1,530,805	1,474,090	1,531,010	1,576,940	1,624,249	1,672,976	1,723,165
Community Development	517,498	490,350	484,310	498,839	513,804	529,219	545,095
Education (K-8)	20,624,715	20,595,570	20,588,160	21,205,805	21,841,979	22,497,238	23,172,155
Education (9-12)	10,117,705	9,924,817	9,924,230	9,757,428	9,701,855	10,112,896	10,193,387
Town-Wide Expenditures	2,471,997	2,457,770	2,553,860	2,630,476	2,709,390	2,790,672	2,874,392
Transfers to Other Funds	1,014,660	1,414,660	1,530,760	1,531,268	1,557,518	1,684,819	1,234,819
Total Expenditures and Transfers	43,228,104	43,360,137	43,537,285	44,333,459	45,295,480	46,854,905	47,537,112
RESULTS OF OPERATIONS	(5,466)	-	-	-	-	-	-
FUND BALANCE - BEGINNING	1,830,203	1,824,737	1,824,737	1,824,737	1,824,737	1,824,737	1,824,737
FUND BALANCE - ENDING	\$ 1,824,737	\$ 1,824,737	\$ 1,824,737	\$ 1,824,737	\$ 1,824,737	\$ 1,824,737	\$ 1,824,737
SUPPLEMENTAL INFORMATION:							
Mill Rate	25.24	25.71	25.62	26.43	26.96	28.09	28.30
Mill Rate Change	1.37	0.47	(0.10)	0.81	0.53	1.13	0.22
Percentage Increase (Decrease)	5.74%	1.88%	-0.37%	3.15%	2.02%	4.18%	0.77%
Grand List	921,609,133	926,094,925	969,090,991	978,781,901	988,569,720	998,455,417	1,008,439,971
Current Year Taxes	22,888,695	23,364,477	24,372,355	25,386,323	26,158,897	27,526,982	28,015,934
Elderly Programs	34,300	34,300	34,300	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	340,000	415,000	420,000	444,261	457,781	481,722	490,279
Tax Levy	23,262,995	23,813,777	24,826,655	25,864,884	26,650,978	28,043,004	28,540,513
Percent Uncollected	1.46%	1.74%	1.69%	1.72%	1.72%	1.72%	1.72%
Increase in Tax Levy							
Dollars	1,680,077	550,782	1,012,878	1,038,229	786,094	1,392,026	497,509
Percentage	7.78%	2.37%	4.25%	4.18%	3.04%	5.22%	1.77%

ASSUMPTIONS:

- 1 Tax Related Items are projected to increase an average of 1% per year.
- 2 State and Other Revenues are projected at Gov's proposed for 10/11, flat for 11/12 then increase an average of 1% per year.
- 3 Expenditures for Education (Grades K-8) are projected to increase 3% annually.
- 4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget.
Region 19 assumptions: The annual operating budget projections are projected to increase 3% annually.
The Town's levy for Region 19 is adjusted by changes in student population.
State and other revenue is projected to increase by 1% annually after 2011/12.
- 5 The Grand List is projected to increase 1.0% annually.
- 6 Expenditures for Town are projected to increase 3% per year.
- 7 Reserve for Uncollected taxes is 1.72% of the total levy.

**REGIONAL SCHOOL DISTRICT #19
FIVE YEAR BUDGET FORECAST**

<u>Agency</u>	<u>Actual 2008/2009</u>	<u>Adopted 2009/2010</u>	<u>Projected 2010/2011</u>	<u>Projected 2011/2012</u>	<u>Projected 2012/2013</u>	<u>Projected 2013/2014</u>	<u>Projected 2014/15</u>
Operating Budget @ 3%	17,482,542	17,585,000	17,958,570	18,497,327	19,052,247	19,623,814	20,212,529
Current Debt Service	670,000	670,000	670,000	660,000	650,000	640,000	630,000
Depot Campus Debt Service	10,000	-	15,000	15,000	25,000	35,000	45,000
Lease Purchase	150,000	175,000	200,000	200,000	200,000	200,000	200,000
Adopted Budgets	18,312,542	18,430,000	18,843,570	19,372,327	19,927,247	20,498,814	21,087,529
Annual Percent Increase (Decrease)	5.23%	0.64%	2.24%	2.81%	2.86%	2.87%	2.87%
Revenue Source							
Tax Levy	17,365,288	17,473,930	17,895,000	18,414,271	18,959,611	19,521,502	20,100,443
Ashford	3,480,194	3,469,779	3,779,424	3,991,675	4,321,425	4,514,686	4,600,386
Mansfield	10,117,705	9,924,817	10,019,411	9,757,428	9,701,855	10,112,896	10,193,387
Wilmington	3,768,771	4,079,334	4,096,166	4,665,168	4,936,331	4,893,919	5,306,670
Total Tax Levy	17,366,670	17,473,930	17,895,000	18,414,271	18,959,611	19,521,502	20,100,443
State & Other Revenue @ 1%	947,254	956,070	948,570	958,056	967,636	977,313	987,086
Fund Balance							
Total Revenue	18,313,924	18,430,000	18,843,570	19,372,327	19,927,247	20,498,814	21,087,529
Annual Percent Increase (Decrease)	5.80%	0.63%	2.24%	2.81%	2.86%	2.87%	2.87%
Member Town Projected Enrollment							
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	<u>10/1/2007</u>	<u>10/1/2008</u>	<u>10/1/2009</u>	<u>10/1/2010</u>	<u>10/1/2011</u>	<u>10/1/2012</u>	<u>10/1/2013</u>
Ashford	225 19.98%	222 19.86%	240 21.12%	243 21.68%	253 22.79%	250 23.13%	241 22.89%
Mansfield	656 58.26%	635 56.80%	636 55.99%	594 52.99%	568 51.17%	560 51.80%	534 50.71%
Wilmington	245 21.76%	261 23.35%	260 22.89%	284 25.33%	289 26.04%	271 25.07%	278 26.40%
Total Enrollment	1,126	1,118	1,136	1,121	1,110	1,081	1,053
Ashford	(19) -7.79%	(3) -1.33%	18 8.11%	3 1.25%	10 4.12%	(3) -1.19%	(9) -3.60%
Mansfield	(2) -0.30%	(21) -3.20%	1 0.16%	(42) -6.60%	(26) -4.38%	(8) -1.41%	(26) -4.64%
Wilmington	(13) -5.04%	16 6.53%	(1) -0.38%	24 9.23%	5 1.76%	(18) -6.23%	7 2.58%
Enrollment Increase (Decrease)	(34)	(8)	18	(15)	(11)	(29)	(28)

TOWN OF MANSFIELD, CONNECTICUT

GENERAL FUND REVENUES AND OTHER FINANCING SOURCES
BY SOURCE - LEGAL BASIS
LAST TEN YEARS
(UNAUDITED)

YEAR ENDED JUNE 30,	PROPERTY TAXES	INTER- GOVERNMENTAL	INVESTMENT INCOME	CHARGES FOR SERVICES	OTHER LOCAL REVENUES	OTHER FINANCING SOURCES	TOTAL
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
2009	23,498,662	18,871,459	93,973	742,345	68,052	2,500	43,276,991

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
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
2009	2,309,810	2,789,552	1,851,211	1,530,803	642,498	2,521,997	30,576,075	1,060,510	43,282,456

Table 5

TOWN OF MANSFIELD, CONNECTICUT

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

YEAR ENDED JUNE 30,	GENERAL FUND MILL RATE	ADJUSTED TOTAL LEVY	CURRENT TAX COLLECTIONS AT JUNE 30,	PERCENTAGE OF CURRENT TAXES COLLECTED	COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS	PERCENT OF LEVY COLLECTED	CURRENT DELINQUENT BALANCE
2000	25.56	\$13,053,176	\$ 12,845,252	98.41%	\$ 207,934	\$ 13,053,176	100.00%	\$ -
2001	26.13	13,552,260	13,332,848	98.38%	219,399	13,552,247	100.00%	13
2002	26.35	14,333,193	14,136,410	98.63%	196,556	14,332,966	100.00%	227
2003	27.50	15,487,465	15,204,716	98.17%	282,036	15,486,752	100.00%	713
2004	29.94	17,404,974	17,140,287	98.48%	261,285	17,401,572	99.98%	3,402
2005	30.93	18,325,498	18,039,519	98.44%	278,910	18,318,429	99.96%	7,069
2006	22.01	19,182,873	18,918,210	98.62%	249,563	19,167,773	99.92%	15,100
2007	22.88	20,370,550	20,062,383	98.49%	249,245	20,311,628	99.71%	58,922
2008	23.87	21,769,741	21,492,953	98.73%	119,004	21,611,957	99.28%	157,784
2009	25.42	23,373,467	22,991,473	98.37%	-	22,991,473	98.37%	381,994

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Source: Town audit reports.

TOWN OF MANSFIELD, CONNECTICUT

Table 6

TAXABLE GRAND LIST
LAST TEN YEARS
(UNAUDITED)

GRAND LIST AS OF OCTOBER 1, *	RESIDENTIAL REAL ESTATE PROPERTY	PERCENT	UTILITIES COMMERCIAL AND INDUSTRIAL REAL PROPERTY	PERCENT	ALL LAND	PERCENT	PERSONAL PROPERTY	PERCENT	MOTOR VEHICLE **	PERCENT	GROSS TAXABLE GRAND LIST	LESS EXEMPTIONS	NET TAXABLE GRAND LIST	TOTAL DIRECT RATE
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
2007	702,597,450	75%	108,694,140	12%	6,889,300	1%	36,401,718	4%	79,514,897	9%	934,097,505	6,347,879	927,749,626	25.24

* Total after changes by Board of Tax Review.

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

TOWN OF MANSFIELD, CONNECTICUT

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

AS OF OCTOBER 1,	REAL ESTATE ASSESSED VALUATION	REAL ESTATE ESTIMATED TRUE VALUE	MOTOR VEHICLES ASSESSED VALUATION	PERSONAL PROPERTY ASSESSED VALUATION	TOTAL MOTOR VEHICLES AND PERSONAL PROPERTY ASSESSED VALUATION	TOTAL MOTOR VEHICLES AND PERSONAL PROPERTY ESTIMATED TRUE VALUE	TOTAL GROSS ASSESSED VALUATION	TOTAL EXEMPTIONS	TOTAL NET ASSESSED GRAND LIST *	TOTAL ESTIMATED TRUE VALUE	RATIO ASSESSED VALUE TO TRUE VALUE TOTAL **
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%
2007	818,180,890	1,302,835,812	79,514,897	36,401,718	115,916,615	165,595,164	934,097,505	6,347,879	927,749,626	1,468,430,976	63.2%

* 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					
		2007			1998		
		ASSESSED VALUE	RANK	% OF TAXABLE GRAND LIST (1)	ASSESSED VALUE	RANK	% OF TAXABLE GRAND LIST (1)
Connecticut Light & Power Co.	Public Utility	\$11,094,336	1	1.20%	\$ 5,356,810	2	1.06%
Mansfield-Eastbrook Dev Corp LLC	Eastbrook Mall	7,000,000	2	0.75%	10,053,680	1	1.99%
ING Students No 8, LLC	Apartments	6,525,960	3	0.70%			
Celeron Square Associates	Apartments	6,496,280	4	0.70%	4,677,330	4	0.92%
Glen Ridge Cooperative	Housing Co-Op	5,960,850	5	0.64%	2,239,830	8	0.44%
New Samaritan Corp	Nursing Home	5,332,180	6	0.57%	4,437,620	5	0.88%
Colonial BT, LLC	Apartments	5,141,430	7	0.55%	4,733,610	3	0.94%
ING Students No. 1, LLC	Apartments	4,960,340	8	0.53%			
Storrs Polo Run LTD Partnership	Apartments	3,956,470	9	0.43%			
Hayes-Kaufman Mansfield Assoc.	Shopping Plaza	3,713,920	10	0.40%	2,956,620	6	0.58%
Orchard Acres Assoc.	Renwood Condominiums				2,609,110	7	0.52%
Mansfield Retirement Community	Elderly Housing				2,235,240	9	0.44%
Milton Beebe & Sons	Contractors				1,595,043	10	0.32%
TOTAL		<u>\$60,181,766</u>		<u>6.47%</u>	<u>\$ 40,894,893</u>		<u>8.09%</u>

Source: Town Assessor Department.

(1) Based on a Net Taxable Grand List for October 1, 2007 and October 1, 1998 of \$927,749,626 and \$505,885,526, respectively after Board of Tax Review

TABLE 9

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

YEAR ENDED JUNE 30	GENERAL OBLIGATION BONDS	TOTAL	PERCENTAGE OF ACTUAL TAXABLE VALUE OF PROPERTY	PERCENTAGE OF PERSONAL INCOME	PER CAPITA
1999	\$ 8,346,376	\$ 8,346,376	1.20%	N/A	\$ 417
2000	7,410,688	7,410,688	1.04%	N/A	358
2001	8,805,000	8,805,000	1.21%	N/A	419
2002	7,715,000	7,715,000	1.05%	N/A	351
2003	6,540,000	6,540,000	0.82%	0.53%	276
2004	5,780,000	5,780,000	0.69%	0.63%	231
2005	4,800,000	4,800,000	0.56%	0.84%	190
2006	3,970,000	3,970,000	0.32%	1.00%	154
2007	3,165,000	3,165,000	0.24%	N/A	123
2008	2,505,000	2,505,000	0.17%	N/A	97
2009	1,975,000	1,975,000	0.13%	N/A	75

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, 2009
(UNAUDITED)

GOVERNMENTAL UNIT	DEBT OUTSTANDING	PERCENTAGE APPLICABLE TO MANSFIELD	MANSFIELD SHARE OF DEBT
Town of Mansfield	\$ 1,975,000	100.00%	\$ 1,975,000
Regional School District No. 19	5,016,497 *	58.26%	<u>2,922,611</u>
Net Direct and Overlapping Indebtedness			<u>\$ 4,897,611</u>

* Debt is net of school grants receivable of \$11,258,503.

TOWN OF MANSFIELD, CONNECTICUT

SCHEDULE OF DEBT LIMITATION
 JUNE 30, 2009
 (UNAUDITED)

TOTAL TAX COLLECTIONS (including interest and lien fees) for the year ended June 30, 2009.....	\$ 23,474,072
REIMBURSEMENT FOR REVENUE LOSS:	
Tax relief for elderly freeze.....	<u>2,000</u>
BASE FOR DEBT LIMITATION COMPUTATION.....	<u>\$ 23,476,072</u>

	GENERAL PURPOSE	SCHOOLS	SEWERS	URBAN RENEWAL	PENSION DEFICIT
DEBT LIMITATION:					
2 1/4 times base.....	\$ 52,821,162	\$	\$	\$	\$
4 1/2 times base.....		105,642,324			
3 3/4 times base.....			88,035,270		
3 1/4 times base.....				76,297,234	
3 times base.....					70,428,216
TOTAL DEBT LIMITATION.....	<u>52,821,162</u>	<u>105,642,324</u>	<u>88,035,270</u>	<u>76,297,234</u>	<u>70,428,216</u>
INDEBTEDNESS:					
Bonds payable.....	1,555,000	420,000			
Bonds authorized unissued	200,000	3,800,000			
Town portion of Regional School					
District No. 19 bonds payable - net.....		2,922,611			
School building grants.....					
NET INDEBTEDNESS (1).....	<u>1,755,000</u>	<u>7,142,611</u>	-	-	-
DEBT LIMITATION IN EXCESS OF INDEBTEDNESS.....	<u>\$ 51,066,162</u>	<u>\$ 98,499,713</u>	<u>\$ 88,035,270</u>	<u>\$ 76,297,234</u>	<u>\$ 70,428,216</u>

(1) The total of the above net indebtedness amounts to: \$ 8,897,611

In no event shall total indebtedness exceed seven times the base for debt limitation computation: \$164,332,504

TOWN OF MANSFIELD

ESTIMATED SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY

LL ISSUES INCLUDING ESTIMATED 2010 AUTHORIZED UNISSUED G.O. BOND AND ESTIMATED 2010 LEASE PURCHASES

Fiscal Year	Schools		General Purpose		Lease Purchase		Net Debt	Gross Debt	Net Debt
	Principal	Interest	Principal	Interest	Principal	Interest			
2011	85,000	36,538	370,000	74,901	232,213	37,808	836,460	836,460	836,460
2012	125,000	59,613	455,000	79,393	238,747	28,673	986,426	986,426	986,426
2013	120,000	54,850	460,000	58,400	245,537	19,283	958,070	958,070	958,070
2014	120,000	50,130	145,000	36,440	174,459	9,627	535,656	535,656	535,656
2015	40,000	45,250	86,000	30,100	65,000	2,600	268,950	268,950	268,950
2016	50,000	43,250	86,000	25,800			205,050	205,050	205,050
2017	55,000	40,750	86,000	21,500			203,250	203,250	203,250
2018	55,000	38,000	86,000	17,200			196,200	196,200	196,200
2019	55,000	35,250	86,000	12,900			189,150	189,150	189,150
2020	55,000	32,500	86,000	8,600			182,100	182,100	182,100
2021	55,000	29,750	86,000	4,300			175,050	175,050	175,050
2022	60,000	27,000					87,000	87,000	87,000
2023	60,000	24,000					84,000	84,000	84,000
2024	60,000	21,000					81,000	81,000	81,000
2025	60,000	18,000					78,000	78,000	78,000
2026	60,000	15,000					75,000	75,000	75,000
2027	60,000	12,000					72,000	72,000	72,000
2028	60,000	9,000					69,000	69,000	69,000
2029	60,000	6,000					66,000	66,000	66,000
2030	60,000	3,000					63,000	63,000	63,000
Total	1,355,000	600,881	2,032,000	369,534	955,956	97,991	5,411,362	5,411,362	5,411,362

TABLE 12

TOWN OF MANFIELD, CONNECTICUTLEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS

YEAR ENDED JUNE 30	DEBT LIMIT	NET DEBT APPLICABLE TO LIMIT	LEGAL DEBT MARGIN	TOTAL NET DEBT APPLICABLE
2000	\$ 92,230,292	\$ 11,877,517	\$ 80,352,775	13%
2001	94,998,316	11,168,534	83,829,782	12%
2002	100,827,622	10,287,911	90,539,711	10%
2003	108,460,093	9,347,631	99,112,462	9%
2004	122,143,231	8,689,284	113,453,947	7%
2005	128,681,014	7,511,401	121,169,613	6%
2006	134,734,047	6,808,645	127,925,402	5%
2007	142,741,830	6,143,040	136,598,790	4%
2008	152,468,890	5,475,355	146,993,535	4%
2009	164,332,504	8,897,611	155,434,893	5%

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

	CNR Fund Contribution to Capital (incl. Mgmt. Services)	General Fund Contribution to Capital	CNR and General Fund Contribution to Debt Service	Total	Current Year Levy	Percent of * Current Levy
<u>Actual:</u>						
1990/91	316,689	28,745	809,500	1,154,934	10,267,045	11.2
1991/92	114,575		790,000	904,575	10,830,960	8.4
1992/93	187,000		765,085	952,085	10,928,790	10.7
1993/94	688,976	134,070 *	721,890	1,544,936	10,915,320	16.0
1994/95	1,316,478	137,000	729,650	2,183,128	11,394,820	20.2
1995/96	1,835,402	60,500	605,090	2,500,992	11,732,830	22.0
1996/97	1,689,170	15,000	605,090	2,309,260	11,984,320	19.3
1997/98	1,369,058		684,500	2,053,558	12,265,370	16.7
1998/99	3,591,529		760,000	4,351,529	12,622,419	34.5
1999/00	3,449,200		675,000	4,124,200	12,910,418	31.9
2000/01	2,772,660		1,297,000	4,069,660	13,158,960	30.9
2001/02	3,361,682		855,000	4,216,682	13,916,430	30.3
2002/03	1,694,916		650,000	2,344,916	15,066,233	15.6
2003/04	830,034		635,000	1,465,034	16,940,806	8.6
2004/05	962,137		695,000	1,657,137	17,843,985	9.3
2005/06	1,271,109		650,000	1,921,109	18,746,740	10.2
2006/07	1,258,534		615,000	1,873,534	19,889,070	9.4
2007/08	458,300		600,000	1,058,300	21,253,018	5.0
2008/09	457,124		490,000	947,124	22,888,695	4.1
<u>Estimated:</u>						
2009/10	861,000		650,000	1,511,000	23,364,477	6.5
2010/11	515,045		910,000	1,425,045	24,372,355	5.8
2011/12	750,000		975,000	1,725,000	25,386,323	6.8
2012/13	900,000		975,000	1,875,000	26,158,897	7.2
2013/14	1,050,000		525,000	1,575,000	27,526,982	5.7
2014/15	1,075,000		525,000	1,600,000	28,015,934	5.7

* 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 2010/11			Total employees	
	General Fund	Other Funds	Total Employees	Actual 2009/10	Actual 2008/09
General Government:					
Capital Projects Coordinator					
Town Manager	2.00		2.00	2.00	2.00
Human Resources	1.04	0.59	1.63	1.54	1.54
Registrars	1.38		1.38	1.17	1.28
Town Clerk	3.00		3.00	3.00	3.00
Finance	4.90	3.10	8.00	8.00	8.00
Revenue Collection	1.50	0.50	2.00	2.00	2.50
Assessor	3.00		3.00	3.00	3.00
Management Services Fund		4.00	4.00	4.00	4.00
Facilities Management	5.65	1.35	7.00	7.00	7.00
Total General Government	22.47	9.54	32.01	31.71	32.32
Public Safety:					
Police	10.08		10.08	10.16	10.16
Canine Control	1.81		1.81	1.81	1.81
Fire Marshal/Emerg. Man. Dir.	1.93		1.93	1.93	2.29
Fire & Emergency Serv Admin	1.55		1.55	1.55	1.55
Fire & Emergency Services	17.00		17.00	17.00	17.00
Total Public Safety	32.37		32.37	32.45	32.81
Public Works:					
Administration	1.34	0.33	1.67	1.67	1.67
Supervision/Operations	1.00		1.00	1.00	1.00
Road Services	10.00		10.00	10.00	11.00
Grounds Maintenance	5.00		5.00	5.00	5.00
Equipment Maintenance	3.00		3.00	3.00	3.00
Waste Disposal		3.50	3.50	3.50	3.50
Engineering	2.50	1.00	3.50	3.50	3.50
Total Public Works	22.84	4.83	27.67	27.67	28.67
Community Development:					
Building Inspection	2.01		2.01	2.01	1.80
Housing Inspection	1.79		1.79	1.79	2.52
Planning/Zoning	3.33		3.33	3.33	3.33
Total Comm. Development	7.13		7.13	7.13	7.65
Human Services:					
Human Services	3.00		3.00	3.00	3.00
Youth Services	2.45	0.26	2.71	2.71	2.71
Senior Services	0.65	0.12	3.77	3.77	4.24
Total Human Services	6.10	0.38	9.48	9.48	9.95
Community Services:					
Library	10.38	0.50	10.88	10.53	10.83
Parks and Recreation		28.89	28.89	28.44	30.80
Total Community Services	10.38	29.39	39.77	38.97	41.63
Total Town Personnel	101.29	44.14	148.43	147.41	153.03

TOWN OF MANSFIELD, CONNECTICUT

Town Personnel by Department
Equivalent Proposed Full Time Positions

<u>Department</u>	<u>Budget 2010/11</u>			<u>Total employees</u>	
	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Employees</u>	<u>Actual 2009/10</u>	<u>Actual 2008/09</u>
Schools:					
Classroom Instruction	128.40		128.40	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	70.50		70.50	75.50	77.51
Secretaries/Singletons	16.70		16.70	16.70	15.50
Maintenance	16.50	5.75	22.25	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
Total All Schools	255.00	5.75	260.75	260.80	266.42
Total Paid Personnel	356.29	49.89	409.18	408.21	419.45
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			8.00	7.00	
Community Quality of Life Committee			7.00	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
Four Corners Sewer Study Advisory Committee			11.00	9.00	
Historic District Commission			8.00	8.00	8.00
Housing Authority			5.00	5.00	5.00
Housing Code Board of Appeals			5.00	5.00	5.00
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
Parking Steering Committee			6.00		
Personnel Appeals			3.00	3.00	3.00
Public Safety Committee			11.00	11.00	11.00
Recreation Advisory Committee			9.00	9.00	9.00
Social Services Advisory Committee			5.00	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			14.00	12.00	12.00
Youth Services Advisory Committee			12.00	12.00	13.00
			313.00	320.00	293.00

TOWN OF MANSFIELD, CONNECTICUT

MISCELLANEOUS STATISTICS

JUNE 30, 2009

(UNAUDITED)

Incorporated:	1702		
Form of Government:	Council/Manager, Town Meeting		
Area:	45.1 square miles	Education:	
Miles of streets	107.5	Number of schools	4
		Number of certified staff (equivalent full-time)	138.6
Building permits (residential):		Student enrollment:	
Permits issued	789	Elementary	1,279
Estimated costs	\$6,366,234	High school	627
Number of stations	3	Election:	
Number of firemen:		Registered voters	11,900
Volunteers	66		
Equivalent full-time	19.29		
Police protection:		Population:	
Number of stations	1	1960 (census)	14,638
Number of employees (equiv. full-time)	10.08	1970 (census)	19,994
Parks and Recreation:		1980 (census)	20,634
Number of park facilities & open space preserves	15	1990 (census)	21,103
Acres of land	2,651.00	1999-00 (census)	20,720
Programs	1,898	2000-01 (census)	21,693
Participants	15,000	2001-02 (estimate)	22,000
		2002-03 (estimate)	23,700
		2003-04 (estimate)	25,000
		2005-06 (estimate)	25,200
		2006-07 (estimate)	25,800
		2007-08 (estimate)	25,700
		2008-09 (estimate)	25,800
		2009-10 (estimate)	26300
Miles of sewers	4	Number of paid employees: (including schools)	
Pump stations	1	Equivalent full-	411.55

GLOSSARY OF BUDGET TERMS

ACCOUNTING SYSTEM – The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

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

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

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

APPROPRIATION RESOLUTION – The resolution by which appropriations are enacted into law by the legislative body. This gives legal authority to spend.

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

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

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

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

CAPITAL ASSETS – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL EXPENDITURES – Expenditures which result in the acquisition of, or addition or improvements to, Town facilities.

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

CNR FUND – A reserve fund for future capital projects and other nonrecurring expenditures.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MILL RATE – The rate applied to assessed valuation to determine property taxes. The mill rate for the proposed fiscal year 2006/2007 budget is 23.49 mills. This means that \$23.49 in property taxes must be paid for every \$1,000 of assessed value of property.

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

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

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

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

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

PROPERTY TAX – A locally levied tax based on the market value of property assessed at 70% during a given year by the local municipality. The revenues from property taxes represent the largest funding source for Mansfield municipal expenditures. By state law, all municipalities must revalue the market value of property every four years. Mansfield's next revaluation is October 1, 2001.

PROPERTY TAX EXEMPTION – A statutory provision that excuses certain types of property uses (e.g., religious, industrial uses) or property owners (e.g., veterans & elderly) from property tax, either partially or completely.

PROPERTY TAX LEVY – The net amount to be raised by general property taxes (e.g., less reserves for uncollected and tax credits for the elderly).

PROPERTY TAX WARRANT – The total estimated dollars to be raised by property taxes for the year including reserves for uncollected taxes and tax credits for the elderly.

RESERVE – An account which records a portion of fund balance which is legally segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

REVENUE – This term designates additions to assets which do not increase any liability, do not represent the recovery of an expenditure, and do not represent contributions of fund capital.

SOURCE – A budgeting code used to describe the origin of Town revenues. In other words, where the money comes from (e.g., rent, interest income).

SPECIAL REVENUE FUND – Used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. The Recreation Fund for example was created specifically to account for revenues and expenditures generated by recreation programs.

SUBSIDY – An appropriation of funds from a government to aid in establishing or maintaining a service deemed advantageous to the public.

TAXABLE GRAND LIST – The total assessed value of all taxable real and personal property. In Mansfield the assessed value of real property is 70 percent of market value as set by revaluation every four years.

TOWN AID ROAD FUND – An annual formal grant from the State to be used for local road, bridge and sewer reconstruction. The amount of the grant is based on population, road miles and other demographic factors.

TRUST FUND – A Fund separate from the General Fund used to account for assets held by the Town in a trustee capacity, e.g., the Cemetery Fund and the Pension Fund.

UNDESIGNATED FUND BALANCE – That portion of Fund Balance which is reserved and not designated for subsequent year's budget.

DESCRIPTION OF FUNDS

1. Fund Categories

a. Governmental Funds – Budgetary and Accounting Basis

The budgeting and accounting policies of the Town of Mansfield conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

Those funds included in this category are:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is legally adopted by resolution at the annual Town Meeting.

SPECIAL REVENUE FUNDS

Capital Nonrecurring Fund - This fund was established pursuant to Connecticut State Law as a reserve fund for future capital projects and other nonrecurring expenditures. This fund is legally adopted by resolution at the annual Town Meeting.

Recreation Program Fund - This fund was established to record the activity of various recreation programs sponsored by the Town.

Other Operating Funds - Miscellaneous programs of the Town are account for in this fund.

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

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

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

This fund is legally adopted on a project length basis by resolution at the annual Town Meeting. Any such project shall be deemed to have been abandoned if three years shall elapse without any expenditure or encumbrance of the appropriation.

b. Proprietary Funds – Budgetary and Accounting Basis

The Town's Proprietary Funds apply all GASB pronouncements, as well as the following pronouncements issued before November 30, 1989, unless they contradict GASB pronouncements: Statements and Interpretations of the Financial Accounting Standards Board, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedures.

The funds included in this category are:

ENTERPRISE FUNDS – Enterprise Funds are used to account for operations that (a) are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

UConn Sewer Operating Fund – To account for water and sewer services provided by the University of Connecticut to certain residents of the Town. All activities necessary to provide services are accounted for in this fund.

Willimantic Sewer Operating Fund – To account for sewer services provided by the Willimantic Water Company to certain residents of the town. All activities necessary to provide such services are accounted for in this fund.

Solid Waste Disposal Fund – To account for solid waste management for the Town. All the activities necessary to provide such services are accounted for in this fund. It is the intention of management that disposal fees will pay the cost of the tipping fees at the various disposal sites in use.

INTERNAL SERVICE FUNDS – Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit and to account for risk financing activities as allowed by GASB Statement No. 10.

Health Insurance Fund – To account for the provision of Health Insurance for the Town. All activities necessary to provide such coverage are accounted for in this fund.

Workers' Compensation Insurance Fund – To account for the provision of Workers' Compensation Insurance for the Town. All activities necessary to provide such coverage are accounted for in this fund.

Management Services Fund – To account for the provision of certain land, buildings, equipment and related supplies which benefit Town departments and schools.

c. Fiduciary Funds – Budgetary and Accounting Basis

Those funds included in this category are:

Trust and Agency Funds – Trust and Agency Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Nonexpendable Trust, Pension Trust and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for in a manner similar to private business enterprises. Agency Funds are accounted for in essentially the same manner as Governmental Funds.

NONEXPENDABLE TRUST FUNDS

Those funds included in this category are:

Cemetery Fund – This fund is used to account for revenues and expenses dealing with the operation of all the active and inactive cemeteries in Town.

2. Component Units/Jointly Governed Organizations

a. Mansfield Discovery Depot, Inc.

This component unit records the operations of a day care center, which is funded by a grant received from the State of Connecticut Department of Social Services, parent fees and other local revenues. The budgeting and accounting policies of the day care agency conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

b. Eastern Highlands Health District

The Town of Mansfield and three other local municipalities each appoint a member to the governing board of Eastern Highlands Health District, which provides health services to member towns. The budgeting and accounting policies of the district conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

TOWN OF MANSFIELD, CONNECTICUT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

The Town was incorporated in 1702, covers an area of approximately 45.1 square miles, and has been the home of the University of Connecticut since 1881.

The Town of Mansfield operates under the provisions of its Charter and the General Statutes of the State of Connecticut. The legislative power of the Town is vested in a Town Council and the Town Meeting. The Town Manager, who is the chief executive officer, superintends the concerns of the Town. The Town Council is responsible for presenting fiscal operating budgets to the Town Meeting for approval. The Board of Education is responsible for the operation of the school system.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support; likewise, the *primary government* is reported separately from the legally separate *component unit* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the fund financial statements.

Discretely Presented Component Unit

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

Depot, Inc. accounts for federal and state funds, local contributions and participants' fees for the operation of a child day care center.

The Town of Mansfield is the designated Local Agency pursuant to a Master Contract with the State of Connecticut, dated May 17, 1974, between the Town and the State of Connecticut. Under the terms of the Master Contract, the Town has entered into a Delegate Agency Contract with Mansfield Discovery Depot, Inc. to carry out the program. The facilities in which Mansfield Discovery Depot, Inc. operates are owned by the Town, and the operations of the child day care center benefit primarily Town residents.

Mansfield Discovery Depot, Inc. does not issue separate audited financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary funds and fiduciary fund financial statements. Agency funds do not have a measurement focus but are accounted for using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, expenditure-type reimbursement grants, certain intergovernmental revenues, transfers, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Mansfield Discretionary Fund* accounts for the activity of the prior community development block grants.

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

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

The Town reports the following major proprietary fund:

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

Additionally, the Town reports the following fund types:

The *Internal Service Funds* account for risk financing activities for insurance benefits as allowed by GASB Statement No. 10 and for management services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis.

The *Postemployment Healthcare Trust Fund* accounts for the accumulation of resources to pay retiree medical benefits.

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

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide and enterprise fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The Town also has the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Town has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are other charges between the Town's sewer operations and various other functions of the Town. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the sewer operating enterprise fund of the solid waste disposal enterprise fund, and of the Town's internal service funds are charges to customers for sales and services. The sewer operating fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as *nonoperating revenues and expenses*.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

Component Unit - The Mansfield Discovery Depot, Inc. is accounted for using the accrual basis of accounting and the economic resources measurement focus. Revenues are recorded when earned and expenses are recognized when a liability is incurred.

D. Deposits and Investments

Deposits - The Town's and the component unit's cash and cash equivalents consist of cash on hand, demand deposits, money market accounts and short-term investments with original maturities of three months or less from the date of acquisition.

America or United States government sponsored corporations, in shares or other interests in any custodial arrangement, pool, or no-load, open-end management type investment company or investment trust (as defined), in obligations of any State or political subdivision rated within the top two rating categories of any nationally recognized rating service, or in obligations of the State of Connecticut or political subdivision rated within the top three rating categories of any nationally recognized rating service. For the capital and nonrecurring fund, not more than 31% can be invested in equity securities. Investment income is recorded in the fund in which it was earned.

E. Receivables and Payables

Interfunds

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Property Taxes and Other Receivables

In the government-wide financial statements, all property tax, sewer use, sewer assessment and loan receivables are shown net of an allowance for uncollectibles. Allowance percentages range from 2 to 12 percent of outstanding receivable balances at June 30, 2009 and are calculated based upon prior collections.

In the fund financial statements, property tax revenues are recognized when levied to the extent that they become available. Available means collected within the current fiscal year or within 60 days after the end of the fiscal year. Property taxes not expected to be collected during the available period are recorded as deferred revenue.

Property taxes become an enforceable lien on October 1. Aggrieved parties may appeal to the Board of Tax Review, which must hear their petition during the month of February, following the lien date. The Board of Tax Review must render a final opinion no later than March 15. Property taxes are levied on July 1 and are due and payable in two installments; July 1 for the first half and January 1 for the second half. Property taxes receivable, net of an allowance for uncollectibles, are recorded as of the levy date. All bills under \$50 are due in full July 1. Motor vehicle taxes are due in one installment, July 1, and supplemental motor vehicle taxes are due in full January 1. Certificates of continuing lien are filed against delinquent real estate taxes within the first year after the first installment of the tax. Real property valuations are established by the Assessor's office and reflect 70 percent of 2004 fair market values. Motor vehicle valuations reflect 70 percent of current retail value on the assessment date.

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

F. Restricted Assets

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

G. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities' columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 for equipment, \$20,000 for improvements and \$100,000 for infrastructure, and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, equipment and infrastructure of the Town are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	15-75
Improvements other than buildings	15-35
Equipment	5-50
Roads	80-100
Bridges	75
Pump station	15
Sewer lines	50
Rolling stock - vehicles	8-25

H. Compensated Absences

A limited amount of vacation earned may be accumulated by employees until termination of their employment, at which time they are paid for accumulated vacation. Unused sick leave may be accumulated for certain employees up to 180 days, until termination, retirement or death, at which time payments will be made. Certain employees of the Board of Education may elect to retire early, in which case annual compensation will be one-fifth of the employee's salary at the time of retirement payable for a maximum of five consecutive years.

I. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

J. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

In the government-wide financial statements, net assets are classified into the following categories:

Invested in Capital Assets, Net of Related Debt

This category presents the net assets that reflect capital assets net of only the debt applicable to the acquisition or construction of these assets. Debt issued for non-capital purposes is excluded.

Restricted Net Assets

This category presents the net assets restricted by external parties (creditors, grantors, contributors or laws and regulations).

Unrestricted Net Assets

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

K. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities including disclosures of contingent assets and liabilities and reported revenues, expenses and expenditures during the fiscal year.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

1. Formal budgetary integration is employed by the Town Council as a management control device during the year for the General Fund, Capital Fund, and Capital and Non-Recurring Reserve Fund, which are the only funds with a legally adopted annual budget.
2. Prior to March 1, each department head, office, agency, board or commission of the Town, supported wholly or in part from Town funds, shall submit budget requests in the form requested by the Town Manager so as to indicate the program, activities, and work accomplished in the current fiscal year and to be accomplished during the ensuing year. These shall be accompanied by detailed estimates of expenditures to be made and of revenues other than taxes to be collected during the ensuing fiscal year, along with such other information as may be requested by the Council or the Manager.

3. Prior to April 1, the Town Manager shall present to the Council a budget consisting of:
 - a) A budget message outlining the financial situation of the Town government and describing the important features of the budget plan;
 - b) The budget of the Board of Education as submitted to the Manager, along with whatever analysis or comment the Manager wishes to provide;
 - c) Statements of the Manager's proposed operating program and expenditures for the Town functions and Town-supported functions, other than those of the Board of Education, along with comparisons of amounts expended in the last completed fiscal year and estimated amounts to be expended in the current fiscal year;
 - d) Information on amounts of revenue by source, other than property taxes collected, in the last completed fiscal year, estimates for the current year and for the ensuing year, along with information and estimates regarding property tax revenues for the same periods;
 - e) Statements of the condition and estimated condition of the Town funds and of the debt service obligations of the Town, proposed capital improvements to be undertaken during the ensuing fiscal year or later years, and the proposed methods of financing them;
 - f) And such other information as will assist the Town Council and the voting residents of Mansfield in deciding on an annual appropriation and a capital improvement program.
4. During the budget adoption process, the Town Council shall hold at least two Town Budget Information Meetings. At least 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.

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

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

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

The Board of Education, which is not a separate legal entity but a function of the Town, is authorized under State law to make any transfers required within their budget at their discretion. Any additional appropriations must have Board of Education, Town Council and, if necessary, Town Meeting approval.

Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which the purchase order, contract or other commitment is issued and, accordingly, encumbrances outstanding at year end are reported in budgetary reports (Exhibit V) as expenditures in the current year. Generally, all unencumbered appropriations lapse at year end, except those for the Capital Projects Fund. Appropriations for capital projects are continued until completion of applicable projects, even when projects extend more than one fiscal year. Encumbered appropriations in the general fund are not re-appropriated in the ensuing year's budget, but are carried forward.

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

	GENERAL FUND		
	REVENUES	EXPENDITURES	FUND BALANCE
Balance - Budgetary Basis, Exhibit V - June 30, 2009.....	\$ 43,276,991	\$ 43,282,456	\$ 1,824,737
Encumbrances outstanding at June 30, 2008, cancelled during The year ended June 30, 2009.....	(57,445)		
Encumbrances outstanding at June 30, 2008, liquidated during the year ended June 30, 2009.....		99,932	
Encumbrances outstanding at June 30, 2009, charged to budgetary expenditures during the year ended June 30, 2009.....		(303,236)	303,236
Teachers' Retirement System on-behalf payment.....	1,555,176	1,555,176	
Balance - GAAP Basis Exhibit IV - June 30, 2009.....	\$ 44,774,722	\$ 44,634,328	\$ 2,127,973

Capital Projects Authorizations

The following is a summary of certain projects authorizations at June 30, 2009:

	<u>AUTHORIZATION</u>	<u>CUMULATIVE EXPENDITURES</u>	<u>BALANCE JUNE 30, 2009</u>
Capital projects.....	\$ 33,403,110	\$ 24,320,392	\$ 9,082,718

B. Deficits

The Compensated Absences Fund and the Debt Service Fund (Nonmajor Governmental) have fund balance deficits of \$352,099 and \$65,347, respectively. These deficits will be funded by future transfers.

C. Donor Restricted Endowments

The Town has received certain endowments for the maintenance and improvement of cemeteries and local schools. The amounts are reflected in net assets as restricted for endowments. Investment income (including depreciation of \$92,012) is approved for expenditures by the individual Boards responsible for each fund.

3. CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

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

Deposits

Deposit Custodial Credit Risk - Custodial credit risk is the risk that, in the event of a bank failure, the Town's deposit will not be returned. The Town does not have a deposit policy for custodial credit risk.

Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, \$59,611 of the Town's bank balance, including the component unit which participated in the cash pool, of \$321,911 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$	28,650
Collateralized, held by banks.....		<u>30,961</u>
Total Amount Subject to Custodial Credit Risk.....	\$	<u>59,611</u>

Connecticut General Statutes require that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk based capital ratio.

Cash Equivalents

Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and purchased within 90 days of maturity. At June 30, 2009 the Town's cash equivalents amounted to \$6,283,838. The following table provides a summary of the Town's cash equivalents (excluding U.S. government guaranteed obligations) as rated by nationally recognized statistical rating organizations. The pools all have maturities of less than one year.

	<u>STANDARD AND POOR'S</u>	<u>FITCH RATINGS</u>
State Short-Term Investment Fund (STIF)	AAAm	
MBIA, Inc. - Cooperative Liquid Assets Securities System (CLASS)	AA	AAA

Investments

Investments as of June 30, 2009 in all funds are as follows:

<u>INVESTMENT TYPE</u>	<u>FAIR VALUE</u>
Pooled open-end mutual fund accounts:	
Fiduciary fund.....	\$ 287,943
Compensated Absences Fund	188,979
Nonmajor governmental funds	<u>353,161</u>
Total	\$ <u>830,083</u>

Interest Rate Risk - The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - Investments - As indicated above, State Statutes limit the investment options of cities and towns. The Town does not have an investment policy that further limits their investment options of the Town beyond that of the State Statutes.

Concentration of Credit Risk - The Town has no policy limiting an investment in any one issuer that is in excess of 5% of the Town's total investments.

Custodial Credit Risk - Custodial credit risk for an investment is the risk that, in the event of the failure of the counterparty (the institution that pledges collateral or repurchase agreement securities to the Town or that sells investments to or buys them for the Town), the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have a policy for custodial credit risk. At June 30, 2009, the Town did not have any uninsured and unregistered securities held by the counterparty, or by its trust department or agent that were not in the Town's name.

4. RECEIVABLES

Receivables as of year end for the Town's individual major funds, and nonmajor and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows.

	GENERAL FUND	MANSFIELD DISCRETIONARY FUND	CAPITAL PROJECTS	NONMAJOR GOVERNMENTAL FUNDS	SEWER OPERATING FUND	NONMAJOR ENTERPRISE FUND	INTERNAL SERVICE FUNDS	TOTAL
Receivables:								
Property taxes.....	\$ 625,224	\$	\$	\$	\$	\$	\$	\$ 625,224
Sewer assessments.....				13,300				13,300
Intergovernmental.....	7,000	171,459	1,291,804	273,013				1,743,276
Loans.....		1,218,893						1,218,893
Other.....	87,617	6,907	32,017	23,632	108,577	37,918	220,089	316,737
Total gross current receivables.....	719,841	1,397,259	1,323,821	309,945	108,577	37,918	220,089	4,117,459
Less: allowance for uncollectibles.....	40,000				2,170	5,000		47,170
Balance, June 30, 2009.....	\$ 679,841	\$ 1,397,259	\$ 1,323,821	\$ 309,945	\$ 106,407	\$ 32,918	\$ 220,089	\$ 4,070,289

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	UNAVAILABLE	UNEARNED
Delinquent property taxes receivable.....	\$ 539,889	\$ 85,648
Fees collected in advance.....		13,300
Special assessments not yet due.....		47,225
Grant drawdowns prior to meeting all eligibility requirements.....		1,218,893
Housing loans receivable.....		625,572
Advance tax collections.....		
Total Deferred/Unearned Revenue for Governmental Funds.....	\$ 1,772,082	\$ 785,445

5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2009 was as follows:

	BEGINNING, RESTATE	INCREASES	DECREASE	ENDING
Governmental activities:				
Capital assets not being depreciated:				
Land.....	\$ 4,298,172	\$ 551,943	\$	\$ 4,850,115
Construction in progress.....	4,486,407	2,214,521	2,098,817	4,602,111
Total capital assets not being depreciated.....	8,784,579	2,766,464	2,098,817	9,452,226
Capital assets being depreciated:				
Land improvements.....	1,600,022	178,882		1,778,904
Buildings.....	33,393,486	67,571		33,461,057
Improvements other than buildings.....	382,839			382,839
Machinery and equipment.....	4,907,920	263,042	144,370	5,026,592
Vehicles.....	2,919,665	1,296,208	82,790	4,133,083
Infrastructure.....	48,876,909	1,304,979		50,181,888
Total capital assets being depreciated.....	92,080,841	3,110,682	227,160	94,964,363
Less accumulated depreciation for:				
Land improvements.....	142,884	55,335		198,219
Buildings.....	12,079,621	874,382		12,954,003
Improvements other than buildings.....	194,667	9,327		203,994
Machinery and equipment.....	2,961,837	337,518	124,188	3,175,167
Vehicles.....	1,736,950	194,772	74,511	1,857,211
Infrastructure.....	14,791,141	619,960		15,411,101
Total accumulated depreciation.....	31,907,100	2,091,294	198,699	33,799,695
Total capital assets being depreciated, net.....	60,173,741	1,019,388	28,461	61,164,668
Governmental Activities Capital Assets, Net.....	\$ 68,958,320	\$ 3,785,852	\$ 2,127,278	\$ 70,616,894
Business-type activities:				
Capital assets not being depreciated:				
Land.....	\$ 74,798	\$	\$	\$ 74,798
Construction in progress.....	87,206			87,206
Total capital assets not being depreciated.....	162,004	-	-	162,004
Capital assets being depreciated:				
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
Total capital assets being depreciated.....	1,854,685	-	-	1,854,685
Less accumulated depreciation for:				
Buildings.....	118,092	8,543		126,635
Equipment.....	310,780	13,571		324,351
Pump station.....	43,399	2,891		46,290
Sewer distribution system.....	741,355	20,945		762,300
Total accumulated depreciation.....	1,213,626	45,950	-	1,259,576
Total capital assets being depreciated, net.....	641,059	(45,950)	-	595,109
Business-Type Activities Capital Assets, Net.....	\$ 803,063	\$ (45,950)	\$ -	\$ 757,113

The beginning balances for land improvements and machinery and equipment were restated by \$270,000 and (\$270,000), respectively, due a classification error in prior years. The accumulated depreciation for land improvements and machinery and equipment were also restated by \$49,238 and (\$49,238), respectively.

Depreciation expense was charged to functions/programs as follows:

General government.....	\$	81,876
Community environment.....		317,260
Public safety.....		55,756
Public works.....		862,104
Education.....		564,254
Capital assets held by the Town's internal service funds are charged to the various functions based on their usage of the assets.....		<u>210,044</u>
Total Depreciation Expense - Governmental Activities.....	\$	<u>2,091,294</u>
Business-type activities:		
Sewer services.....	\$	23,836
Solid waste services.....		<u>22,114</u>
Total Depreciation Expense - Business-Type Activities.....	\$	<u>45,950</u>

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Individual fund interfund receivable and payable balances at June 30, 2009 are as follows:

RECEIVABLE FUND	PAYABLE FUND	AMOUNT
General Fund	Capital Projects Fund	\$ 712,723
General Fund	Compensated Absences Fund	544,315
General Fund	Enterprise Funds	8,999
General Fund	Fiduciary Funds	519
General Fund	Internal Service Funds	975,129
General Fund	Mansfield Discretionary Fund	161,974
General Fund	Nonmajor Governmental Funds	272,182
Fiduciary Funds	General Fund	154,380
Internal Service Funds	Nonmajor Governmental Funds	17,698
Internal Service Funds	General Fund	<u>360,618</u>
Total		\$ <u>3,208,537</u>

All interfund receivables and payables are the result of regularly recurring transactions and represent temporary balances, with respect to the fiduciary funds. This is due to the funds' participation in the Town's pooled cash system.

Interfund Transfers:

	TRANSFERS IN					TOTAL TRANSFERS OUT
	GENERAL FUND	CAPITAL PROJECT FUND	COMPENSATED ABSENCES FUND	NONMAJOR GOVERNMENTAL FUNDS	INTERNAL SERVICE FUNDS	
Transfers out:						
General Fund.....	\$	\$ 100,000	\$	\$ 960,510	\$	\$ 1,060,510
Nonmajor Governmental Funds.....	2,500	457,124	40,000		150,000	649,624
Internal Service Funds.....				75,000		75,000
Total Transfers In.....	\$ 2,500	\$ 557,124	\$ 40,000	\$ 1,035,510	\$ 150,000	\$ 1,785,134

All transfers represent routine transactions that occur annually to move resources from one fund to another.

7. LONG-TERM DEBT

Governmental Activities

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2009 was as follows:

	BEGINNING BALANCE	ADDITIONS	REDUCTIONS	ENDING BALANCE	DUE WITHIN ONE YEAR
Governmental Activities:					
Bonds payable:					
General obligation bonds.....	\$ 2,505,000	\$	\$ 530,000	\$ 1,975,000	\$ 455,000
Less deferred amounts:					
Bond premium.....	7,364		1,228	6,136	
Deferred charge on refunding.....	(111,884)		(18,648)	(93,236)	
Total bonds.....	2,400,480		512,580	1,887,900	455,000
Net OPEB obligation.....		212,200	210,500	1,700	
Capital leases.....		858,000		858,000	158,826
Compensated absences.....	610,802	849,705	895,131	565,376	113,075
Retirement benefit.....	2,561,875	61,306	219,257	2,403,924	246,670
Total Governmental Activities Long-Term Liabilities.....	\$ 5,573,157	\$ 1,981,211	\$ 1,837,468	\$ 5,716,900	\$ 973,571
Business-type activities:					
Compensated absences.....	\$ 17,261	\$ 853	\$	\$ 18,114	\$ 3,623
Landfill closure/postclosure.....	108,000		4,000	104,000	4,000
Total Governmental Activities Long-Term Liabilities.....	\$ 125,261	\$ 853	\$ 4,000	\$ 122,114	\$ 7,623

The annual requirements to amortize serial bonds outstanding at June 30, 2009 are as follows:

YEAR ENDING JUNE 30	SCHOOLS			GENERAL PURPOSE			TOTAL
	PRINCIPAL	INTEREST	NET DEBT SERVICE TO MATURITY	PRINCIPAL	INTEREST	NET DEBT SERVICE TO MATURITY	NET DEBT SERVICE TO MATURITY
2010	\$ 90,000	\$ 13,388	\$ 103,388	\$ 365,000	\$ 68,540	\$ 433,540	\$ 536,928
2011	85,000	10,912	95,912	370,000	53,853	423,853	519,765
2012	85,000	8,362	93,362	375,000	37,292	412,292	505,654
2013	80,000	5,600	85,600	380,000	20,300	400,300	485,900
2014	80,000	2,880	82,880	65,000	2,340	67,340	150,220
	<u>\$ 420,000</u>	<u>\$ 41,142</u>	<u>\$ 461,142</u>	<u>\$ 1,555,000</u>	<u>\$ 182,325</u>	<u>\$ 1,737,325</u>	<u>\$ 2,198,467</u>

Overlapping and Underlying Indebtedness

Mansfield is a member of Regional School District No. 19 along with the towns of Ashford and Willington.

	AMOUNT OF OUTSTANDING DEBT	APPLICABLE GRANTS RECEIVABLE	NET DEBT OUTSTANDING	APPLICABLE % OF NET DEBT CHARGED TO TOWN	TOWN NET OVERLAPPING DEBT
Regional School District No. 19.....	\$ 16,275,000	\$ 11,258,503	\$ 5,016,497	58.26%	\$ 2,922,611

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 34 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, 2009, \$219,257 was paid for these benefits.

Statutory Debt Limitations

The Town's indebtedness does not exceed the legal debt limitations as required by Connecticut General Statutes as reflected in the following schedule:

CATEGORY	DEBT LIMIT	NET INDEBTEDNESS	BALANCE
General purpose	\$ 52,821,162	\$ 1,755,000	\$ 51,066,162
Schools	105,642,324	7,142,611	98,499,713
Sewers	88,035,270		88,035,270
Urban renewal	76,297,234		76,297,234
Pension deficit	70,428,216		70,428,216

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, \$164,332,504.

The indebtedness reflected above includes bonds outstanding in addition to the amount of bonds authorized and unissued against which bond anticipation notes are issued and outstanding.

Authorized/Unissued Bonds

At June 30, 2009 the Town had \$4,000,000 of authorized and unissued bonds, \$200,000 for general purposes and \$3,800,000 for school purposes.

Landfill Closure and Postclosure Care Costs (Solid Waste Nonmajor Enterprise Fund)

State and Federal laws and regulations require landfill closures to meet certain standards. The Town is in the process of finalizing an agreement with the State Department of Environmental Protection for final capping of the landfill. The landfill was covered in November 2004. The monitoring costs for the next 26 years at \$4,000 per year are \$104,000. These amounts are based on estimates which are subject to change due to inflation, technology or applicable laws and regulations. The liability as described above is recorded in the nonmajor enterprise solid waste disposal fund.

8. RISK MANAGEMENT

A. Risk Management

The Town is exposed to various risks of loss related to public officials and police liability, Board of Education liability, torts, theft of, damage to, and destruction of assets, errors or omissions, injuries to employees, and natural disasters. Except for medical insurance, the Town purchases commercial insurance for all risks of loss. Settled claims have not exceeded commercial coverage in any of the past three years. There have been no significant reductions in insurance coverage from coverage in the prior year.

The Mansfield Health Insurance Fund (the Fund), which has been recorded as an Internal Service Fund, was established to provide hospitalization and medical-surgical health coverage for all Town, Regional School District No. 19 and Mansfield Discovery Depot, Inc. employees. The fund is substantially funded by the Town's General Fund and Region 19 based upon estimates for the number of employees and type of coverage (single or family) and trends in the insurance claims and estimates for administration. The program's general objectives are to formulate on behalf of the members a health insurance program at lower costs of coverage and to develop a systematic method to control health costs.

A third party administers the plan for which the Fund pays a fee. The Fund has purchased aggregate stop loss coverage at 125 percent of expected claims and individual stop loss coverage of \$100,000 per claim.

The claims liability reported is based upon the provisions of GASB Statements No. 10 and 30, which require that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is possible that a liability has been incurred at the date of the financial statements and the amount of the possible loss can be reasonably estimated. The amount of claim accrual is based on the ultimate costs of settling the claim, which includes past experience data, inflation and other future economic and societal factors and incremental claim adjustment expenses, net of estimated subrogation recoveries. The claim accrual does not include other allocated or unallocated claims adjustment expenses.

An analysis of the activity in the claims liability for the health insurance fund is as follows:

	CLAIMS PAYABLE JULY 1	CURRENT YEAR CLAIMS AND CHANGES IN ESTIMATES	CLAIMS PAID	CLAIMS PAYABLE JUNE 30
2007-08.....	\$ 526,290	\$ 5,498,430	\$ 5,571,242	\$ 453,478
2008-09.....	453,478	5,550,907	5,536,003	468,382

The Town is a member of the Connecticut Interlocal Risk Management Agency (CIRMA), an unincorporated association of Connecticut local public agencies which was formed in 1980 by the Connecticut Conference of Municipalities for the purpose of establishing and administering an interlocal risk management program pursuant to the provisions of Section 7-479a et seq. of the Connecticut General Statutes.

The Town is a member of CIRMA's Liability-Automobile-Property Pool, a risk-sharing pool. The Liability-Automobile-Property Pool provides general liability, automobile liability, employee benefit liability, law enforcement liability, public officials and property coverage. The premium is subject to these coverages, and claims and expense payments falling within the deductible amounts are the responsibility of the Town. CIRMA's Liability-Automobile-Property Pool retains \$1,000,000 per occurrence for each line of liability coverage.

The Town, including Mansfield Discovery Depot, Inc., is also a member of CIRMA's Workers' Compensation Pool, a risk-sharing pool. The Workers' Compensation Pool provides statutory benefits pursuant to the provisions of the Connecticut Workers' Compensation Act. The coverage is subject to an incurred loss retrospective rating plan, and losses incurred in the coverage period will be evaluated at 18, 30 and 42 months after the effective date of coverage. The premium is subject to payroll audit at the close of the coverage period. CIRMA's Workers' Compensation Pool retains \$1,000,000 per occurrence.

Payments to the Workers' Compensation Pool are made through the workers' compensation insurance fund, which has been recorded as an internal service fund. This fund's general objectives are to formulate a systematic method to control premium costs.

B. Commitments and Litigation

The Town of Mansfield, Connecticut, its officers, employees, boards and commissions are defendants in a number of lawsuits. It is the opinion of the Town Attorney that pending actions will not be finally determined so as to result individually or in the aggregate in a final judgment against the Town which would materially adversely affect its financial position.

The Town has received financial assistance from numerous Federal and State agencies in the form of grants and entitlements. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, liabilities resulting from disallowed claims, if any, will not have a material effect on the Town's financial statements.

9. PENSION PLANS

Municipal Employees' Retirement Fund

A. Plan Description

All Town employees participate in the Municipal Employees' Retirement System (MERS). MERS is the administrator of a cost-sharing, multiple employer public employee retirement system (PERS) established by the State of Connecticut and administered by the State Retirement Commission to provide pension benefits for the employees of participating municipalities. The Pension Commission makes recommendations for plan provisions which are approved by the Board of Finance. MERS is considered to be a part of the State of Connecticut's financial reporting entity and is included in the State's financial reports as a pension trust fund. MERS issues a publicly available financial report which may be obtained by writing to the State of Connecticut Retirement and Benefit Services Division, Office of the State Comptroller, 55 Elm Street, Hartford, CT 06106.

B. Plan Provisions

Plan provisions are set by Statute of the State of Connecticut. MERS provides retirement benefits, as well as death and disability benefits. All benefits vest after 10 years of continuous service. Members who retire after age 55 with 10 years of service or after 25 years of service, irrespective of age, are entitled to an annual retirement benefit, payable monthly for life.

C. Funding Policy

Covered employees are required by State Statute to contribute 2 1/4% of earnings upon which Social Security tax is paid, plus 5% of earnings on which no Social Security tax is paid. Each participating municipality is required to contribute the amounts necessary to finance the remaining costs of the plan.

The required and actual contributions for the years ended June 30, 2007, 2008 and 2009 were, \$534,789, \$608,670 and \$706,211, respectively.

Teachers' Retirement Plan

All Town teachers participate in the State of Connecticut Teachers' Retirement System, a cost sharing plan with a special funding situation, under Section 10.183 of the General Statutes of the State of Connecticut. This is a multiple employer PERS. A teacher is eligible to receive a normal retirement benefit if he or she has:

- Attained age 60 and has accumulated 20 years of credited service in the public schools of Connecticut, or;
- Attained any age and has accumulated 35 years of credited service, at least 25 years of which are service in the public schools of Connecticut.

The Board of Education withholds 7.25% of all teachers' annual salaries and transmits the funds to the State Teachers' Retirement Board. Teacher payroll subject to retirement amounted to \$10,070,495.

The retirement system for teachers is funded by the State based upon the recommendation of the Teacher's Retirement Board. Such contribution includes amortization of actuarially computed unfunded liability. For the year ended June 30, 2009, the Town has recorded in the General Fund intergovernmental revenue schools and schools expenditures in the amount of \$1,555,176 as payments made by the State of Connecticut on behalf of the Town. The State of Connecticut significantly decreased its contribution this year. The contribution decreased by \$3.71 million this year. The Town does not have any liability for teacher pension.

The State of Connecticut Teachers' Retirement System is considered to be a part of the State of Connecticut financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports may be obtained by writing to the State of Connecticut, Office of the State Comptroller, 55 Elm Street, Hartford, Connecticut 06106.

10. OTHER POST EMPLOYMENT BENEFITS

A. Plan Description

The Town, in accordance with various collective bargaining agreements and State Statutes, is committed to providing health and other benefits to certain eligible retirees and their spouses. The Post-Employment Healthcare Trust covers all other Town and Board of Education employees, including teachers. Under the various collective bargaining agreements, retirees and beneficiaries currently receiving benefits are required to contribute specified percentages towards the cost of receiving those benefits. The Town does not issue a separate stand-alone financial statement for this program.

At July 1, 2008, Town plan membership consisted of the following:

	POST- EMPLOYMENT HEALTHCARE TRUST
Retired participants	41
Spouses	16
Active plan members.....	<u>332</u>
 Total Participants.....	 <u>389</u>

B. Funding Policy

The Town administers a Postemployment Health Care Plan to provide medical benefits for eligible retirees and their spouses. Funding and payment of postemployment benefits are accounted for in the Post-Employment Healthcare Trust. The Town plans to continue a funding strategy that provides for normal cost and the amortization of the accrued liability. The Town contributes to its other post employment benefits fund based upon the recommendations in its OPEB actuarial study. The study accounts for numerous factors such as turnover and retirement rates, mortality assumptions, medical inflation and claims costs assumptions, and discount rate assumptions.

Eligibility:

Eligibility for benefits and the level of benefits generally range from 10 to 25 years of service at the time of retirement as determined by the employee's collective bargaining agreement or personnel rules (non-union employees).

Retiree Medical:

Retirees (as defined in the employee's respective collective bargaining agreement or personnel rules (non-union)) are eligible to purchase insurance through the Town. The Town contribution towards retiree medical varies from a fixed dollar amount to a percentage of the premium for one person coverage only.

Retiree Life Insurance:

Retirees (as defined in the employee's respective collective bargaining agreement or personnel rules (non-union)) are eligible to purchase a life insurance policy until age 75; the maximum benefit for said policy is \$10,000.

C. Annual OPEB Cost and Net OPEB Obligations

The Town of Mansfield's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or

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