LIABILITY, AUTOMBILE, AND PROPERTY (LAP) INSURANCE – 72000

This program funds general liability insurance, which provides coverage for property, general liability, automobile, errors and omissions, bonds, law enforcement and excess liability insurance. Staff in the Town Manager's Office, working with the Town Attorney, other legal counsel, and/or CIRMA staff, represents the Town's interests in claims and litigation related to LAP matters.

FY 2013/2014 Accomplishments

- The Mayor serves on the board of directors for the Town's insurance carrier (CIRMA) and the Assistant Town Manager is a member of CIRMA's Underwriting and Operations Committee. These appointments assist the Town in representing the needs of Mansfield.
- Conducted quarterly meetings with CIRMA staff to review various areas of insurance and risk management.
- Updated Town's statement of values; ensured that buildings, vehicles, and equipment are being insured for proper replacement values.
- Secured adequate insurance coverage for the Nash-Zimmer Transportation Center which opened in winter 2014.♦
- Secured insurance coverage for the Town's cell towers and outbuildings.
- Obtained special insurance for the Town's underground fuel (gasoline and diesel) tanks to ensure compliance with a new state law effective October 1, 2013.
- Conducted a review of LAP coverage on the Town's fire stations and apparatus.
- In conjunction with CIRMA, conducted risk control walk-throughs and assessments of numerous parks and the Town's new Transportation Center.

FY 2014/2015 Trends & Key Issues

Beginning with FY 2014/15 LAP insurance costs associated with fire stations and apparatus will be reflected in this program budget; all General Fund LAP insurance costs are now reflected in this program budget.

Staff will continue to monitor trends and work with its insurance carrier (CIRMA) to manage and improve the Town's risk management control program. LAP insurance premiums are expected to increase no more than 3% per year for the next three years.

FY 2014/2015 Goals & Objectives

Goal: Maintain accurate records for LAP related matters.

Objectives:

- Complete 2014 statement of values for the Town-MBOE-Region 19-Eastern Highlands Health District by the end of May 2014.
- Maintain accurate records for claims in litigation; in collaboration with the Town's legal counsel, respond to requests for information in a timely manner.
- Report LAP claims and occurrences within two days of the incident occurring.

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

LAP Insurance	FY 12/13 Actual	FY 13/14 Projected	FY 14/15 Projected
Experience (Town only)			
Claims (with losses)	5	8	7
Claims/Occurrences (no losses)	5	5	5
Total Claims/Occurrences	10	13	12
Median number of working days from date in which the claim/loss occurs to when the claim/loss is reported to the insurance carrier	3	4	2
Premium dollars expended (all funds)	$185,324	$201,145	$205,805

Description	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Amended	FY 13/14 Estimated	FY 14/15 Adopted
Expenditures:					
Insurance	140,199	133,160	133,160	141,050	143,200
TOTAL EXPENDITURES	**140,199**	**133,160**	**133,160**	**141,050**	**143,200**

CONTINGENCY - 73000

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

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

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

Description	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Amended	FY 13/14 Estimated	FY 14/15 Adopted
Expenditures:					
Misc Expenses & Fees		55,000	24,040	12,828	200,900
TOTAL EXPENDITURES		**55,000**	**24,040**	**12,828**	**200,900**

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OPERATING TRANSFERS
TO OTHER FUNDS

OTHER FINANCING USES - 92000

This program represents the General Fund contribution to other Town funds (accounting entities) where Generally Accepted Accounting Principles would expect the accounting activity to be recorded in a fund other than the General Fund. Usually these funds have significant sources of revenues, other than taxes, which are dedicated to a specific activity.

This year's proposed appropriation reflects a $350,000 decrease in funding for debt service for scheduled principal and interest payments, and a $254,330 increase in the transfer to capital, continuing the pay-as-you-go model.

Description	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Amended	FY 13/14 Estimated	FY 14/15 Adopted
Other Financing Uses:					
Other Operating	5,000	5,000	5,000	5,000	5,000
Other Operating - Revaluation					25,000
Other Oper-Downtown Partn	125,000	125,000	125,000	125,000	125,000
Parks & Recreation Fund	446,700	442,000	442,000	442,000	455,430
Debt Service Fund	825,000	675,000	675,000	675,000	325,000
Capital Projects Fund	1,230,070	1,201,790	1,201,790	1,201,790	1,351,240
Storrs Center Reserve	119,816	123,760	123,760	123,760	228,640
Cemetery Fund					36,000
Medical Pension Trust Fund	73,400	80,000	80,000	80,000	42,000
Transit Services Fund	119,598	119,410	119,410	119,410	117,560
TOTAL EXPENDITURES	**2,944,584**	**2,771,960**	**2,771,960**	**2,771,960**	**2,710,870**

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CAPITAL PROGRAM

Town of Mansfield

Capital Improvement Program
Introduction

For FY 2014/15 to 2018/19

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Town of Mansfield
Capital Fund Budget Summary
FY 2014/15

	13/14 Adopted	14/15 Adopted
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	$ 1,598,300	$ 1,873,600
Town Aid Road Grant	242,000	242,000
Infrastructure Grant (LOCIP)	189,460	192,490
Federal and State Grants	203,530	233,530
Other	52,000	107,400
Bonds		4,000,000
	$ 2,285,290	$ 6,649,020

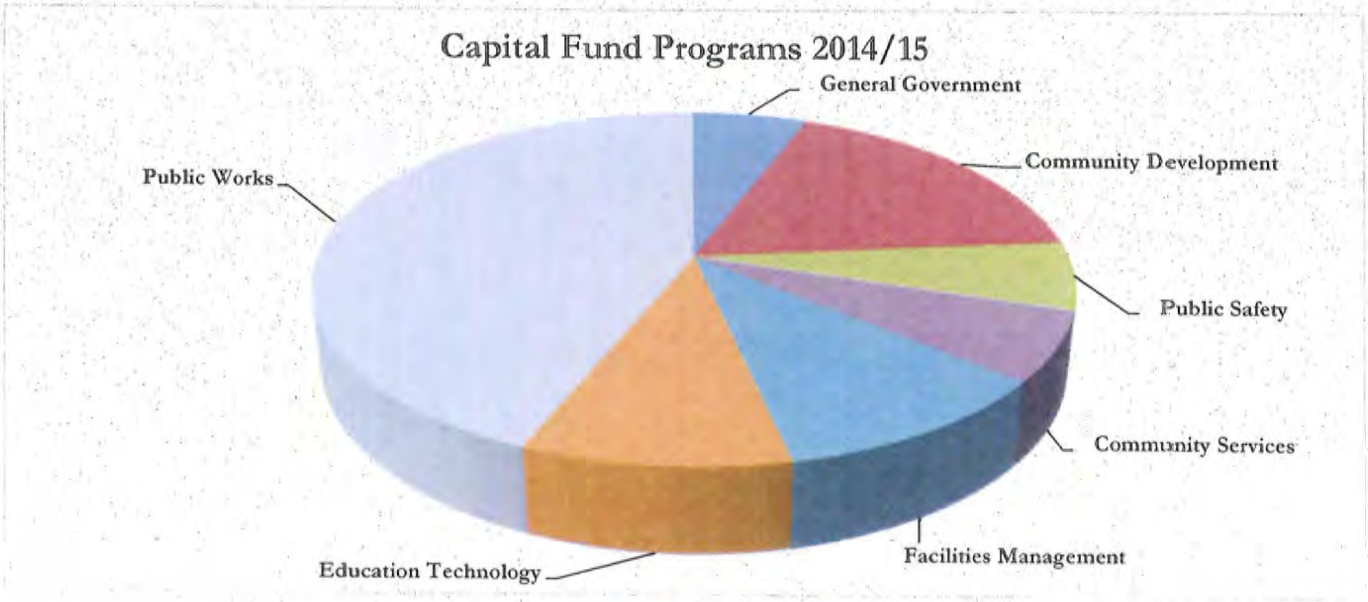
	13/14 Adopted	14/15 Adopted
Estimated Expenditures:		
General Government	$ 120,000	$ 95,000
Facilities Management (Town/Schools)	420,000	420,000
Public Safety	129,000	506,000
Public Works	914,000	804,500
Community Services	132,000	128,200
Community Development	370,290	4,495,320
Education	200,000	200,000
	$ 2,285,290	$ 6,649,020

Town of Mansfield
Adopted Capital Projects Fund Financing Plan - 2014/15

	Budget 2014/15	LOCIP	CNR Fund	Other Funds	Town Aid Road Fund	Federal/ State Grants	Bonds
General Government							
Pool Car	30,000		30,000				
Software	65,000		65,000				
Total General Government	**95,000**	-	**95,000**	-	-	-	-
Facilities Management							
Town							
Comm Center Building Reserve	5,000		5,000				
Emergency Generators	50,000		50,000				
Fire Stations Building Reserve	33,000		33,000				
Furiniture & Fixtures	10,000		10,000				
Library Building Reserve	25,000		25,000				
Maintenance Projects	15,000		15,000				
Security Improvements	10,000		10,000				
Senior Center Building Reserve	8,000		8,000				
Town Hall Building Reserve	4,000		4,000				
Vault Climate Control	10,000		10,000				
Education							
Elem School Cleaning Equipment	10,000		10,000				
Roof Repairs	20,000		20,000				
School Building Maintenance	200,000		200,000				
Tractor Replacement	20,000		20,000				
Total Facilities Management	**420,000**	-	**420,000**	-	-	-	-
Public Safety							
Fire and Emergency Services							
Communication Equipment	10,000		4,800	5,200			
Fire Ponds	7,000		7,000				
Fire/EMS Utility Terrain Vehicle	32,000		32,000				
Keyboxes	9,000		9,000				
Personal Protective Equip.	25,000		25,000				
Personnel Accountability Software	8,000		8,000				
Power Load Cot Fastening System	83,000		83,000				
Replace SCBA Air Tanks	12,000		12,000				
Replacement of ET 507	300,000		300,000				
Rescue Equipment	20,000		20,000				
Total Public Safety	**506,000**	-	**500,800**	**5,200**	-	-	-
Public Works							
Engineering CAD Upgrades	20,000		20,000				
Guardrails Imprv/Replace	8,500		8,500				
Large Bridges (over 20 ft)	15,000		15,000				
Large Dump Trucks	165,000				165,000		
Mowers & Attachments	15,000		15,000				
Road Drainage	50,000				50,000		
Road/Resurfacing	330,000	192,490	116,510		21,000		
Small Dump Truck & Sanders	6,000				6,000		
Storrs Center Equipment	65,000			65,000			
Transportation/Walkways	110,000		110,000				
Trees	10,000		10,000				
Wincog Equipment - Regional	10,000		10,000				
Total Public Works	**804,500**	**192,490**	**305,010**	**65,000**	**242,000**	-	-

Town of Mansfield
Adopted Capital Projects Fund Financing Plan - 2014/15

	Budget 2014/15	LOCIP	CNR Fund	Other Funds	Town Aid Road Fund	Federal/ State Grants	Bonds
Community Services							
Community Center - Misc	26,000		26,000				
Fitness - Equipment	37,200			37,200			
Park Improvements	20,000		20,000				
Playground Surfacing	5,000		5,000				
Playscapes - New/Replace	40,000		40,000				
Total Community Services	**128,200**	-	**91,000**	**37,200**	-	-	-
Community Development							
Fern Road Bus Garage	10,000		10,000				
Four Corners Sewer/Water Improvement	4,000,000						4,000,000
HUD Comm Challenge Grant	206,720		3,190			203,530	
Mansfield Tomorrow	20,000		20,000				
NextGen Conn Comm Impact	30,000					30,000	
Storrs Center Reserve	228,600		228,600				
Total Community Develop.	**4,495,320**	-	**261,790**	-	-	**233,530**	**4,000,000**
Education							
Technology Infrastructure	200,000		200,000				
Total Education	**200,000**	-	**200,000**	-	-	-	-
TOTAL C.I.P. 2014/15	**$ 6,649,020**	**$ 192,490**	**$ 1,873,600**	**$ 107,400**	**$ 242,000**	**$ 233,530**	**$ 4,000,000**



Pool Car - $30,000
This appropriation will provide funds to replace one of the Town's general government cars (of which there are 10 assigned to the various Town departments.)

Software - $65,000
Our CAMA (computer assisted mass appraisal) software is from 1997 and is due for replacement as it relies on the VMS operating system, which is outdated and incompatible with other systems. The new CAMA system (Vision) enhances reliability, provides productivity improvements, meets statutory requirements, and facilitates online citizen access. Additionally, our new permitting and code enforcement software (CSI) will provide an efficient work flow to maximize staff productivity and enhance information access for the public. Some of the capabilities include online filing, status checking and payment of permit applications, work management that supports collaboration efforts across departments, integration with the Town's GIS and CAMA systems, automated report generation, and tracking of information such as inspections, investigations, and citations.

Community Center Building Repairs & Improvements - $5,000
The Community Center, along with other town buildings, is beginning to need facility repairs. Funding is proposed to begin accumulating a reserve for which to draw on when repairs are needed. This funding will begin the reserve and will be put towards a new lift for the pool and replacing the carpet with tile in the main aisle.

Emergency Generators - $50,000
This appropriation is the second of three years to fund the replacement of emergency generators in the Town Hall, Fire Station #307, and the Library. The second generator to be replaced under this schedule will be the Fire Station #307 generator that is over 30 years old.

Fire Stations Building Repairs & Improvements - $33,000
This proposed funding is to begin accumulating a reserve for which to draw on when facility repairs are needed. This appropriation will begin funding the reserve and will be used for a water filter at station #207 and repairs to the floor of station #107.

Furniture & Fixtures - $10,000
This appropriation will be used for replacing older furniture in the Town Hall.

Library Building Reserve - $25,000
This proposed funding is to begin accumulating a reserve for which to draw on when facility repairs are needed. This appropriation will be put towards carpet replacement and a new book-drop.

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

Security Improvements - $10,000
These funds will be used for a variety of security improvements in Town buildings, primarily to continue to improve outdoor lighting.

Senior Center Building Repairs & Improvements - $8,000
This proposed funding is to begin accumulating a reserve for which to draw on when facility repairs are needed. This appropriation will be put towards a study of the heating/ventilating system.

Town Hall Building Repairs & Improvements - $4,000
This proposed funding is to begin accumulating a reserve for which to draw on when facility repairs are needed.

Vault Climate Control - $10,000
This appropriation is the second of four years to fund upgrading the humidity control in the Town Clerk's vault. The system needs to be updated to protect the documents stored there.

Elementary School Cleaning Equipment - $10,000
This funding is proposed for the purchase of "green" floor scrubbers.

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

School Building Maintenance - $200,000
This is the second year appropriation of the five-year plan to make a variety of repairs in the schools. Planned projects for FY 2014/15 include elevator upgrades to the Mansfield Middle School elevator and air conditioning repairs to the library at Mansfield Middle School.

Tractor Replacement - $20,000
Funding will be used to replace a 16 year old Kubota tractor and the purchase of a lawn mower attachment and backhoe attachments.

Communication Equipment - $10,000
This request is for the annual replacement of equipment that has reached the end of its service life and to address shortages of inventory as communication needs have grown. The department requires a variety of communication equipment (pagers, mobile radios, portable radios, etc.) to conduct effective operations at incidents. Effective communications are critical to resolving emergencies and ensuring the safety of the public and department personnel.

Fire Ponds - $7,000
These funds will be used to upgrade fire ponds for use by the fire department as a source of water for firefighting operations. Upgrades may include the purchase of equipment and components for installation of dry hydrants, improving access for fire apparatus and improving the capacity of a particular pond.

Fire/EMS Utility Terrain Vehicle (UTV) - $32,000
Funding for this project will improve fire department response to fire and Emergency Medical Service incidents in inaccessible areas of the community. The department responds to off road incidents that are difficult to access with the tools and equipment needed to resolve the situation. Access is often delayed to incidents such as brush fires in our state and federal parks and to patients that have sustained injuries during recreational activities as we wait for adequate resources to arrive on scene. A UTV outfitted with a Fire/Rescue off-road skid unit will enable us to organize a more effective operation for off-road, firefighting and victim rescue operations.

Keyboxes – $9,000

These funds will be used to purchase system components; Knox boxes, master keys, and security devices for the department's on-going Knox box rapid entry system program. This entry system provides the fire department with a secure, rapid, non-destructive method of accessing secured or restricted buildings or areas to better protect the properties we serve. The program provides security and accountability with an audit trail each time a master key is used.

Personal Protective Equipment - $25,000

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

Personnel Accountability System - $8,000

The objective of this project is to implement an on-scene, automated accountability system that is simple yet scalable to meet the unique needs of each type of emergency incident. The preferred solution will provide compatibility on a local, regional and state level and affords interoperability with multiple responding agencies. Tracking personnel and resources at emergency incidents, while maintaining site security at incidents, improves safety for all responders.

Power Load Cot Fastening System - $83,000

Funding for this project will enable the installation of a cot fastening system in each of the department's three ambulances. The power-loading system improves operator and patient safety by supporting the cot (stretcher) through the loading and unloading process and during transport. The possibility of operator injuries is reduced as the system is capable of lifting patients weighing up to 700 lbs.

Replacement of SCBA Air Tanks - $12,000

This is the final year of funding of the multi-year program to replace SCBA (Self Contained Breathing Apparatus) air tanks. These tanks are used by firefighters for breathing air during emergency operations. The department must replace tanks that will reach the end of their 15 year service life in 2015.

Replacement ET 507 - $300,000

This request seeks to meet one of the goals of the department's town wide water supply system for fire protection program. It funds the purchase of a tanker type vehicle that would provide 2,500 – 3,000 gallons of water to the scene of an emergency. The request intends to replace the existing apparatus with one that provides the fire department with a capability that it does not currently possess, but for which the community has a service level need.

Rescue Equipment – $20,000

The department has a variety of rescue equipment (Hurst tools, rescue air bags, stabilizers, etc.) that require updating or replacement. Regular annual service tests often reveal equipment that needs to be replaced. Also, new technologies and materials used in motor vehicle design and construction often require updates to specific tools and equipment needed to meet the challenges encountered during emergency rescue operations.

Engineering CAD Upgrades - $20,000
This appropriation will provide funds to support the CAD (Computer Assisted Drafting) systems in the Engineering office as well as provide some funds to further some GIS (Geographical Information Systems) development within various Town departments.

Guardrails Improvement/Replacements - $8,500
This appropriation will provide funds to purchase replacement metal-beam guardrails and wooden guideposts along Town roadways.

Large Bridges (over 20 foot span) - $15,000
This appropriation will provide funds for selected rehabilitation (capital maintenance) of the Town's large bridges. In recent years this has included footing repairs, railing repairs, deck and concrete repairs, etc.

Large Dump Truck - $165,000
This appropriation includes the third installment towards the replacement of one of the Town's eight front-line dump/plow trucks. The first truck was purchased in FY 2013/14 for approximately $175,000. The second truck will be purchased in FY 2014/15 provided the additional appropriation is made in FY 2014/15 budget.

Mowers & Attachments - $15,000
This appropriation will provide funds to replace the 2002 Toro riding mower that mows the Town buildings and turf fields. These mowers are used constantly through the growing season.

Road Drainage - $50,000
This appropriation will fund the purchase of drainage pipe, precast catch basins, inlet and underdrains needed in the regular course of responding to drainage maintenance and complaints along Town roads. This is the only source that pays for drainage materials for the DPW.

Road Resurfacing – $330,000
These funds have been included to resurface some 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.

Small Dump Trucks & Sanders - $6,000
This appropriation will fund the purchase of a sander to be placed in the bed of one of the small dump trucks.

Storrs Center Equipment - $65,000
This appropriation will fund the purchase of a snow removal machine and accessories to help maintain the areas the Town is responsible for in and around Storrs Center.

Transportation/Walkways - $110,000
This appropriation will provide funds to assist in the design, inspection, maintenance, construction and right-of-way purchases for various transportation facilities that are not auto-related, such as bus stops, priority walkways and bikeways.

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

WINCOG Regional Equipment – Mansfield's Share - $10,000
Several pieces of specialty road equipment (pothole patcher, skid-steer loader, etc.) are being purchased through WINCOG to serve several participating Windham-area Towns. A state grant to fund part of this purchase has been received, and Mansfield's share of the purchase is $10,000.

Community Center – Misc/Other - $26,000
This appropriation will fund the replacement of the carpet in the Community Center main corridors with tile (est. $12,000) and the resurfacing of the Therapy Pool (est. $14,000). The carpet has substantial wear due to high traffic over ten years. Replacement with tile will allow for easier maintenance and longevity. The Therapy Pool is heavily used and requires acid washing every other year. Over ten years the acid washing has eroded the surface material which now requires resurfacing.

Fitness Equipment - $37,200
This appropriation will fund the replacement of exercise equipment that is currently being used beyond normal depreciation and life expectancy.

Park Improvements - $20,000
This appropriation will fund an ongoing effort to replace and repair equipment and facilities throughout the Town's park system. This includes playground equipment, picnic areas, ball fields, trail network, signage, fencing, etc. Facility repair and equipment replacement helps to limits the Town's potential liability and provides for safe areas for use by the public.

Playground Surfacing - $5,000
This appropriation will provide funds to replace the specialty wood shavings at the Town's playscapes that are required for safety reasons. This material is renewed annually so that the surfaces under the equipment meet current safety standards.

Playscapes – New/Replacements - $40,000
This appropriation will continue building the reserves necessary for the replacement of all Town playscapes. The Sunny Acres Park playscape was replaced in the fall of 2013 and the Schoolhouse Brook Park playscape is in need of constant repairs and is now over 20 years old. Continuing the plan would allow the replacement of Schoolhouse Brook Park playscape in FY 2014/15.

Fern Road Bus Garage - $10,000
The site of the former bus garage at 76 Fern Road has been a neighborhood issue for many years due to the abandoned building and concerns regarding contamination. The current owner owes several thousand in taxes and has made no effort to secure or maintain the property. Uncertainty regarding the existence and extent of environmental contamination has served as a disincentive for either the Town or prospective purchasers to acquire the property. The proposed capital project would provide funding for an initial investigation to identify the extent of soil contamination onsite.

Four Corners Sewer/Water Improvement - $4,000,000

This appropriation would provide the first year of bond funding to construct the wastewater collection system, trunk line and pump station necessary for the Four Corners Water and Sewer Improvements project. This amount is a conservative estimate while the engineer's design is pending. The Town is engaged in the Four Corners project to develop public water and sewer systems for the approximately 60-property Four Corners district to address a continuing need for clean drinking water and safe sewage disposal in the area due to past environmental contamination. The addition of such a system would also prepare the area for possible higher density development as identified in the Mansfield Plan of Conservation and Development. Recently, the Town entered into an agreement with the Connecticut Water Company to supply the area with water, and Connecticut Water will build the pipeline at its expense. The Town, however, will still need to construct and maintain the sewer lines. Any increase in operating costs for the sewer lines would be passed on to the users of the system through a charge for services. In addition, much of the debt service associated with constructing the wastewater system could also be recouped through assessments to the users of the system.

HUD Community Challenge Grant - $206,720

This is the third year of funding for the grant from the Department of Housing and Urban Development, which will be used to complete the following projects by February 2015:

- Identification of barriers to sustainable design in existing land development regulations and town policies
- Development of comprehensive Housing, Economic Development and Agriculture Strategies to guide efforts in the areas of affordable housing, neighborhood revitalization, business growth and preservation of agriculture
- The 10-year update to the Town's Plan of Conservation and Development
- New Zoning and Subdivision Regulations based on recommendations of other projects

Mansfield Tomorrow - $20,000

The Mansfield Tomorrow initiative involves significant community outreach and engagement efforts including community workshops and focus group meetings. Experience during the first phase of the project has taught us that more meetings were needed to fully discuss proposed strategies than were originally scoped. As we move into the zoning phase, we expect that this need for additional outreach and education will continue. The proposed additional funds would supplement the existing project to allow for additional outreach such as meetings, mass mailings, etc. if they are needed, as well as other services such as enhanced graphics that will enhance the final product.

NextGen Connecticut Community Impact Study – $30,000

UCONN's expansion proposed as part of the Next Generation Connecticut initiative is expected to have significant impacts on the town. By partnering with the University in an impact study, the Town would be able to ensure that the study reflects the true impacts of the expansion, a level of control that would not be possible if the study were funded and directed solely by the university. The proposed capital project would provide the Town with the ability to fund a portion of the study should efforts to obtain state assistance prove unsuccessful.

Storrs Center Reserve - $228,600

This appropriation will cover the cost of one-time expenditures such as temporary engineering, fire prevention and building inspection personnel for the Storrs Center project.

Technology Infrastructure - $200,000

This is the second year of a five-year plan to address critical technology infrastructure needs in the four school buildings. In the Fiscal Year 2014/15 budget, we have identified a number of specific items in our plan details. Projects include school security enhancements to building surveillance (video) cameras as well as network infrastructure updates including switches, electrical access, and communications. Additionally, we will implement overdue equipment replacement cycle needs at the four schools.

Town of Mansfield
Impact of 2014/15 Capital Expenditures
Future Operating Budgets

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

The one exception for the proposed Five-Year Capital Improvement Program (CIP) is the Four Corners Water/Sewer Improvements project. The Town is engaged in the Four Corners project to develop public water and sewer systems for the approximately 500-acre, 60-property Four Corners district to address a continuing need for clean drinking water and safe sewage disposal in the area due to past environmental contamination. The addition of such a system would also prepare the area for possible higher density development as identified in the Mansfield Plan of Conservation and Development. Recently, the Town entered into an agreement with the Connecticut Water Company to supply the area with water, and Connecticut Water will build the pipeline at its expense. The Town, however, will still need to construct and maintain the sewer lines. The $8 million appropriation spread over two years in the CIP would provide the bond funding to construct the wastewater collection system, trunk line and pump station necessary for the Four Corners project. The proposed amount is a conservative estimate while the engineer's final design is pending. Any increase in operating costs for the sewer lines would be passed on to the users of the system through a charge for services. In addition, much of the debt service associated with constructing the wastewater system could be recouped through assessments to the users of the system.

Town of Mansfield
Capital Projects Committee
Adopted Five Year Capital Improvements Program
2014/15 - 2018/19

	Adopted 2013/14	Adopted 2014/15	Future Projects 2015/16	2016/17	2017/18	2018/19
SUMMARY OF PROGRAMS						
General Government	$ 120,000	$ 95,000	$ 105,000	$ 100,000	$ 100,000	$ 100,000
Facilities Management	420,000	420,000	435,000	350,000	330,000	300,000
Public Safety	129,000	506,000	545,000	672,000	741,400	661,000
Public Works	914,000	804,500	866,000	879,000	922,100	972,000
Community Services	132,000	128,200	142,700	140,000	145,000	157,500
Community Development	370,290	4,495,320	4,231,600	231,600	232,100	232,100
Education	200,000	200,000	200,000	200,000	200,000	200,000
Total CIP	$ 2,285,290	$ 6,649,020	$ 6,525,300	$ 2,572,600	$ 2,670,600	$ 2,622,600
SUGGESTED SOURCES OF FINANCING						
Bonds	$ -	$ 4,000,000	$ 4,000,000	$ -	$ -	$ -
Capital Nonrecurring Reserve Fund	1,598,300	1,873,600	2,028,600	2,078,600	2,128,600	2,128,600
Federal & State Grants	203,530	233,530				
LOCIP Grant	189,460	192,490	192,000	192,000	192,000	192,000
Town Aid Road Fund	242,000	242,000	242,000	242,000	242,000	242,000
Other	52,000	107,400	62,700	60,000	108,000	60,000
Total Financing	$ 2,285,290	$ 6,649,020	$ 6,525,300	$ 2,572,600	$ 2,670,600	$ 2,622,600

Town of Mansfield
Adopted Five Year Capital Improvement Program
2015/19

		Future Projects				
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
GENERAL GOVERNMENT						
Fiber Connection to Fire Statio	25,000					
Future Projects			50,000	50,000	50,000	50,000
Pool Cars	20,000	30,000	20,000	24,000	24,000	24,000
Software	75,000	65,000	35,000	26,000	26,000	26,000
Total Gen. Govt.	120,000	95,000	105,000	100,000	100,000	100,000
FACILITIES MANAGEMENT						
Town						
Comm Center Building Repairs		5,000	10,000	10,000	10,000	10,000
Emergency Generators	50,000	50,000	50,000			
Facilities Study			25,000			
Fire Stations Building Reserve		33,000	10,000	10,000	10,000	10,000
Furniture & Fixtures		10,000	10,000	10,000	10,000	10,000
Library Building Repairs		25,000	10,000	10,000	10,000	10,000
Maintenance Projects	35,000	15,000	15,000	15,000	15,000	15,000
Oil Tank Repairs - All building:	40,000					
Replacement Vehicles			20,000		30,000	
Security Improvements	65,000	10,000	10,000			
Senior Center Building Repairs		8,000	10,000	10,000	10,000	10,000
Town Hall Building Repairs		4,000	10,000	10,000	10,000	10,000
Vault Climate Control	10,000	10,000	15,000	15,000		
Education						
Elem. School Cleaning Equip		10,000	20,000	20,000		
Outdoor Tractor Replacement		20,000		20,000		
Roof Repairs	20,000	20,000	20,000	20,000	25,000	25,000
School Building Maintenance	200,000	200,000	200,000	200,000	200,000	200,000
Total Facilities Management	420,000	420,000	435,000	350,000	330,000	300,000

Town of Mansfield
Adopted Five Year Capital Improvement Program
2015/19

		Future Projects				
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
PUBLIC SAFETY						
Fire and Emergency Services						
Automated Chest Compressior			48,000			
Communication Equipment	10,000	10,000	5,000	5,000	5,000	5,000
Fire Hose	8,000					
Fire Ponds - 82902	7,000	7,000	7,000	7,000	7,000	8,000
Fire/EMS Utility Terrain Vehic		32,000				
Keyboxes		9,000				
Personal Protective Equipment	25,000	25,000	20,000	20,000	20,000	35,000
Personnel Accountability System		8,000				
Power Load Cot Fastening Sysi		83,000				
Replacement of 20MF	34,000					
Replacement of 79MF						
Replacement of 83MF						38,000
Replacement of Ambulance 607				115,000	115,000	
Replacement of ET 107			200,000	200,000	164,400	
Replacement of ET 207						
Replacement of ET 307					150,000	200,000
Replacement of ET 507		300,000				
Replacement of Rescue 107			170,000	250,000	180,000	
Replacement of Rescue 207						300,000
Replacement of SCBA			75,000	75,000	75,000	
Replacement of SCBA Air Tan	25,000	12,000				75,000
Rescue Equipment		20,000	20,000			
Thermal Imager Cameras	20,000					
Animal Control						
Van					25,000	
Total Public Safety	129,000	506,000	545,000	672,000	741,400	661,000

Town of Mansfield
Adopted Five Year Capital Improvement Program
2015/19

		Future Projects				
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
PUBLIC WORKS						
Bobcats						65,000
Engineering CAD Upgrades	15,000	20,000	25,000	25,000	25,000	25,000
Gas Pumps	15,000					
GPS Units		-	-			
Guardrails Imprv/Replace	5,000	8,500	10,000	5,000		10,000
Large Bridges (over 20 foot spa	15,000	15,000	10,000	25,000	5,000	10,000
Large Dump Trucks	165,000	165,000	135,000	195,000	150,000	147,000
Large Snow Plows	6,000		6,000		6,000	
Medium Dump Trucks			65,000			
Mowers & Attachments	65,000	15,000		60,000	15,000	
Paving Equipment			45,000	15,000		
Pickups/Small Dump Trucks	55,000		35,000	58,000	50,000	100,000
Radar Speed Signs			10,000			
Road Drainage	50,000	50,000	50,000	50,000	50,000	50,000
Road Grader						125,000
Road/Resurfacing	380,000	330,000	330,000	330,000	330,000	330,000
Roller			25,000			
Small Bridges	10,000		15,000		10,000	
Small Dump Trucks & Sanders		6,000		6,000	6,000	
Storrs Center Equipment		65,000			53,000	
Street Sweeper						
Transp/Walkways per Town's]	108,000	110,000	100,000	100,000	100,000	100,000
Trees	10,000	10,000	5,000	10,000	10,000	10,000
Vacall					112,100	
Wincog Equipment - Regional	15,000	10,000				
Total Public Works	914,000	804,500	866,000	879,000	922,100	972,000

Town of Mansfield
Adopted Five Year Capital Improvement Program
2015/19

		Future Projects				
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
COMMUNITY SERVICES						
Community Center - Misc/Oth	15,000	26,000	15,000	15,000	15,000	20,000
Fitness - Equipment	52,000	37,200	62,700	60,000	55,000	60,000
Park Improvements	20,000	20,000	20,000	20,000	30,000	30,000
Playground Surfacing - 85824	5,000	5,000	5,000	5,000	5,000	7,500
Playscapes - New/Replacemen	40,000	40,000	40,000	40,000	40,000	40,000
WHIP Grants - MHP, EGVP,						
Total Community Services	132,000	128,200	142,700	140,000	145,000	157,500
COMMUNITY DEVELOPMENT						
Fern Road Bus Garage		10,000				
Four Corners Sewer/Water Improv.		4,000,000	4,000,000			
Future Projects - Local Share	40,000		3,000	3,000	3,500	3,500
HUD Community Challenge G	206,530	206,720				
Mansfield Tomorrow		20,000				
NextGen Conn Comm Impact		30,000				
Storrs Center Reserve	123,760	228,600	228,600	228,600	228,600	228,600
Total Community Developmen	370,290	4,495,320	4,231,600	231,600	232,100	232,100
EDUCATION						
Technology Infrastructure	200,000	200,000	200,000	200,000	200,000	200,000
Total Education	200,000	200,000	200,000	200,000	200,000	200,000
TOTAL C.I.P.	$ 2,285,290	$ 6,649,020	$ 6,525,300	$ 2,572,600	$ 2,670,600	$ 2,622,600

Town of Mansfield
Adopted Five Year Capital Improvement Program
2015/19

		Future Projects				
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Funding:						
Bonds		4,000,000	4,000,000			
CNR Fund	1,474,540	1,645,000	1,800,000	1,850,000	1,900,000	1,900,000
CNR Fund - Storrs Center Reser	123,760	228,600	228,600	228,600	228,600	228,600
Federal and State Grants	203,530	233,530				
LoCIP	189,460	192,490	192,000	192,000	192,000	192,000
Town Aid Road Fund	242,000	242,000	242,000	242,000	242,000	242,000
Other Funds	52,000	107,400	62,700	60,000	108,000	60,000
TOTAL FUNDING:	$ 2,285,290	$ 6,649,020	$ 6,525,300	$ 2,572,600	$ 2,670,600	$ 2,622,600

CAPITAL AND NONRECURRING (CNR) FUND – 250 Fund

This Fund was created pursuant to Connecticut General Statutes 7-148 Municipal Powers. This Fund is used for capital and one-time expenditures.

FY 2013/2014 Accomplishments

- Revenue highlights of the Fund are as follows: Pequot/Mohegan grant funding of $232,978; ambulance service fees projected at $300,000.
- Planned (transferred) uses of the Fund are as follows: $1,873,600 to the Capital Fund for capital projects; $185,000 to the Management Services Fund for technology equipment replacement; and $36,000 to the Compensated Absences Fund.

FY 2014/2015 Trends & Key Issues

In recent years the Town has been working towards discontinuing the use of the CNR Fund to support expenditures which do not meet our definition of capital or "one-time" expenditures. Beginning in FY 2014/15, only capital or one-time expenditures are financed through this Fund. For example, beginning in FY 2014/15, $25,000 is budgeted for property tax revaluation in the General Fund instead of the CNR Fund since this is a recurring operating expense.

The Governor's budget proposes continued funding for the Pequot/Mohegan grant. Programs planned for funding in the upcoming fiscal year include:

- $1,873,600 to fund capital projects.
- $185,000 for Management Services Fund – technology replacement. ♦
- $36,000 for the final payment into the Compensated Absences Fund.

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

Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2014/15

	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted	FY 15/16 Projected	FY 16/17 Projected	FY 17/18 Projected	FY 18/19 Projected
Sources:								
General Fund Contribution	$ 1,349,886	$ 1,325,550	$ 1,325,550	$ 1,579,880	$ 1,700,000	$ 1,750,000	$ 1,800,000	$ 1,800,000
Board Contribution								
Ambulance User Fees	255,627	300,000	310,000	300,000	300,000	300,000	300,000	300,000
Other	18,806							
Insurance Refund	603,077							
Sewer Assessments	912	500	912	500	500	500	500	500
Pequot Funds	231,700	206,280	205,985	232,978	232,978	232,978	232,978	232,978
Total Sources	2,460,008	1,832,330	1,842,447	2,113,358	2,233,478	2,283,478	2,333,478	2,333,478
Uses:								
Operating Transfers Out:								
Management Services Fund	175,000	175,000	175,000	185,000	200,000	200,000	200,000	200,000
Property Tax Revaluation Fund	25,000	25,000	25,000					
Capital Fund	1,495,496	1,474,540	1,484,160	1,645,000	1,800,000	1,850,000	1,900,000	1,900,000
Capital Fund - Storrs Center Reserve	119,816	123,760	123,760	228,600	228,600	228,600	228,600	228,600
Capital Fund - Replacement Fire Truck	600,000							
Parks & Recreation Operating Subsidy								
Compensated Absences Fund	58,000	36,000	36,000	36,000				
Total Uses	2,473,312	1,834,300	1,843,920	2,094,600	2,228,600	2,278,600	2,328,600	2,328,600
Excess/(Deficiency)	(13,304)	(1,970)	(1,473)	18,758	4,878	4,878	4,878	4,878
Fund Balance/(Deficit) July 1	13,422	118	118	(1,355)	17,403	22,281	27,159	32,037
Fund Balance, June 30	$ 118	$ (1,852)	$ (1,355)	$ 17,403	$ 22,281	$ 27,159	$ 32,037	$ 36,915

BUDGET RESOLUTIONS

NOTICE AND WARNING OF ANNUAL TOWN MEETING
TOWN OF MANSFIELD

The Electors of the Town of Mansfield and all persons who are entitled to vote in Town Meeting mentioned in the following warning are hereby warned and notified that the Annual Town Meeting for Budget Consideration will be held on Tuesday, May 13, 2014 at the Mansfield Middle School Auditorium, at 7:00 p.m. for the following purpose:

> To act upon the Proposed Budgets for the Town's fiscal year of July 1, 2014 to June 30, 2015, which Proposed Budgets were adopted by the Town Council on April 28, 2014 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this 2nd day of May 2014.
Mary Stanton, Town Clerk

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling $36,643,304 is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2014 to June 30, 2015.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling $6,599,020 is hereby adopted as the capital improvements to be undertaken during fiscal year 2014/15 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2014 to June 30, 2015 in the amount of $2,044,600 be adopted.

APPROPRIATIONS ACT

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

RESOLVED: That the proposed General Fund Budget for the Town of Mansfield for fiscal year July 1, 2014 to June 30, 2015 in the amount of $36,643,304 which proposed budget was adopted by the Council on April 28, 2014, 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, 2014 to June 30, 2015 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, 2014 to June 30, 2015 in the amount of $6,599,020 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, 2014 to June 30, 2015 in the amount of $2,044,600 be adopted.

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TOWN AID ROAD

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

	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Revenues:				
Town Aid - Grant	$ 212,152	$ 424,300	$ 423,034	$ 423,030
Total Revenues	212,152	424,300	423,034	423,030
Expenditures:				
Temporary Help	42,700	42,700	42,700	42,700
Overtime	27,200	27,200	27,200	27,200
Sand/Gravel/Cement	14,763	8,000	23,700	15,000
Pipe/Culvert	3,271		1,770	
Chemicals	60,908	70,000	93,516	80,000
Signs and Signals	9,556	7,000	7,882	7,000
Contracted Road Striping	28,677	39,000	26,630	30,000
Street Cleaning Supplies	3,854	4,300	2,500	4,300
Building Supplies	-	1,250	-	1,250
Paint Supplies	12	100	-	100
Grounds Supplies	241	2,750	2,700	2,750
Tools	-	100	-	100
Tree Removal & Replacement	24,115	10,000	22,855	10,000
Transfer to Capital		242,000	242,000	242,000
Total Expenditures	215,297	454,400	493,453	462,400
Revenues (Over)/Under Expenditures	(3,145)	(30,100)	(70,419)	(39,370)
Fund Balance, July 1	117,499	114,354	114,354	43,935
Fund Balance, June 30	$ 114,354	$ 84,254	$ 43,935	$ 4,565

Program Purpose and Description

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

Major Changes and Issues

The Town Aid Road grant for FY14/15 reflects the current State estimates.

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PARKS & RECREATION PROGRAM FUND

PARKS AND 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. Additional responsibilities consist of: providing administrative support for all Departmental activities and co-sponsored organizations; serving as liaison to assigned Town advisory committees (Agriculture, Arts Advisory, Open Space Preservation, Parks Advisory, Recreation Advisory); planning, acquiring, and managing plans for open space, parks and agricultural lands; and supervision and operation of the Community Center.

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

FY 2013/2014 Accomplishments

- Visitation to the Community Center remained high, with attendance surpassing the previous year by 2,929 for a total of 217,451 visits.
- Supervised comprehensive summer day camp program, vacation camps, and specialty camps. ♦
- Operated before and after school programs at Vinton and Southeast Elementary Schools and an after school program at the Community Center. ♦
- Provided a variety of special events, programs, activities, and courses for all age groups.
- Oversaw planning, acquisition, and management of Town parks and park improvement projects. ♦
- Supervised comprehensive youth basketball program and provided oversight to co-sponsored youth sport programs.
- Received a $325,000 Federal Highway Administration Public Lands Highway Discretionary Fund grant for the acquisition of the Laguardia property on Dodd Road.♦
- Assumed responsibility for day-to-day management of the Fee Waiver Program. Implemented numerous administrative changes to improve resident access to the Program while containing costs.

FY 2014/2015 Trends & Key Issues

The Community Center continues to be a vital resource for the community. Demands for community use of the facility continue to grow. Economic factors continue to make program and membership growth challenging. There will be a continued focus on re-establishing base program and membership participation and increasing awareness of the immediate health value from activity participation.

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

FY 2014/2015 Goals & Objectives

Goal: Improve health and wellness of Mansfield residents. ♦

Objectives:

- Encourage active lifestyles by increasing Community Center membership base.
- Promote Community Center through marketing and provide incentives for residents to stay healthy.

- Provide opportunities for families and individuals to stay active through programs, events, and activities.
- Promote new Silver Sneakers program partnership to improve access to Community Center resources.

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

Objectives:

- Promote use of parks through educational programs and guided hikes in natural areas.
- Review and prioritize potential property acquisitions with Open Space Preservation Committee and/or Parks Advisory Committee.
- Create and update management plans for Town-wide open space and park areas.
- Inventory park resources and develop improvement needs list.
- Improve open space and park areas to ensure safe and wholesome experiences.
- Continue to work with the Open Space Preservation Committee and the Town Council to adopt an open space action plan to highlight priority preservation projects.
- Replace and repair playscapes throughout Town to ensure a safe play environment for children.

Goal: Provide a safe and supportive environment for children to participate in quality before and after school programs. ♦

Objective:

- Increase awareness of before and after school program opportunities.
- Work with school officials to improve communication and site security for before and after school programs.

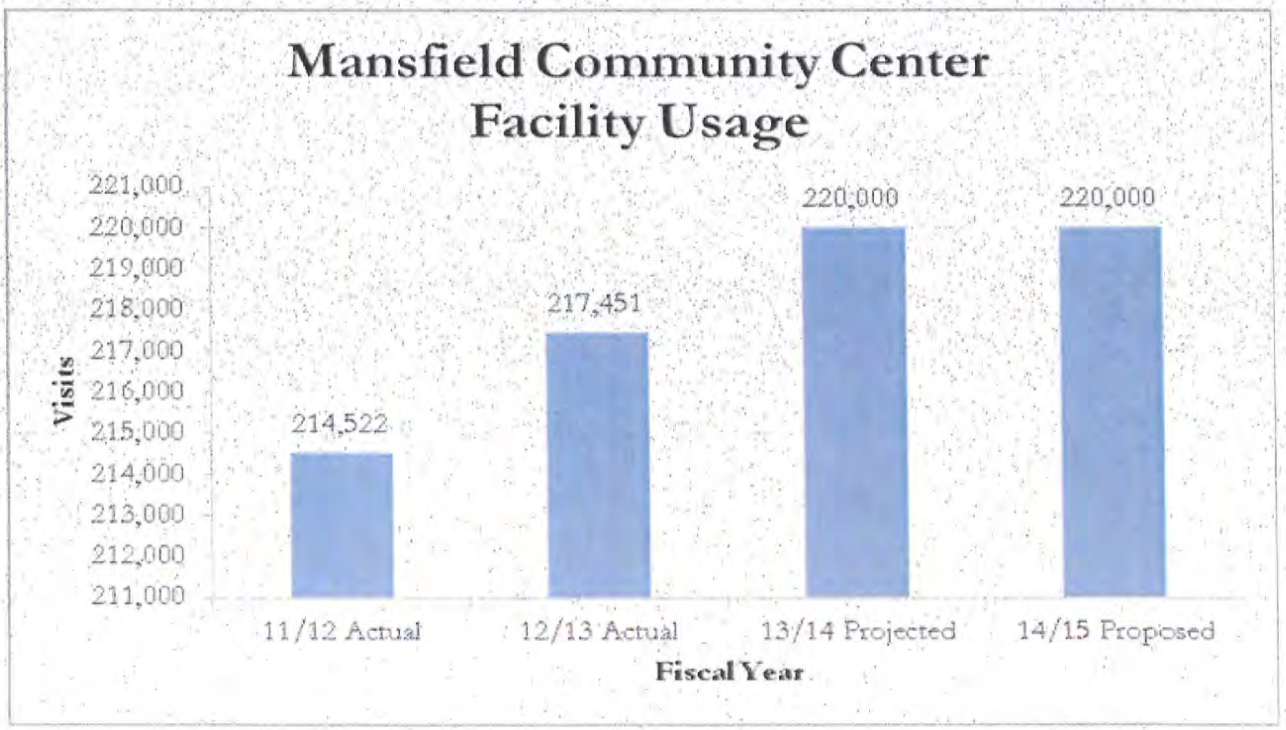
Goal: Work with area colleagues to increase regional cooperation. ♦

Objectives:

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

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

Parks and Recreation	FY 12/13 Actual	FY 13/14 Projected	FY 14/15 Projected
Parks			
Open space and passive recreation (in acres)	2,578.84	2,678.84	2,778.94
Active recreation parks (in acres)	100.10	100.10	100.10
Total parks - including land and water (in acres)	2,678.94	2,778.94	2,878.94
Recreation			
Community Center members	4,181	4,200	4,350
Community Center memberships	2,018	2,020	2,030
Community Center visits	217,451	220,000	220,000
Youth programs offered	432	430	430
Youth program participants	4,312	4,300	4,300
Aquatics programs offered	213	200	200
Aquatics program participants	1,463	1,400	1,400
Fitness programs offered	292	275	275
Fitness program participants	1,949	2,000	2,000
Adult programs offered	64	60	60
Adult program participants	501	500	500
Special community events offered	17	17	17
Special community event participants	1,202	1,300	1,300



Mansfield Parks and Recreation Fund
Staffing

	FY 12/13 Actual	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Projected
EMPLOYEES - Full time & Part-time with benefits				
Administrative Services Manager	0.20			
Administrative Services Specialist	0.62	1.00	1.00	1.00
Aquatic Director	1.00	1.00	1.00	1.00
Assistant Director of Parks & Recreation	1.00	1.00	1.00	1.00
Custodian	1.00	1.00	1.00	1.00
Director of Parks & Recreation	1.00	1.00	1.00	1.00
Head Custodian	1.00	1.00	1.00	1.00
Maintainer				
Member Services Coordinator	1.00	1.00	1.00	1.00
Natural Resources & Sustainablility Coordinator		0.58	0.58	0.58
Parks Coordinator	0.58			
Receptionist	0.70	1.00	0.65	0.50
Recreation Coordinator	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Recreation Supervisor - Health & Fitness	0.50	1.00	1.00	1.00
TOTAL	10.60	11.58	11.23	11.08
EMPLOYEES - Part time NB, FTE				
Weekend/Evening Facility Supervisors	1.04	1.11	1.26	1.09
Receptionists	2.19	2.34	2.77	2.48
Custodians	0.99	1.07	1.07	1.13
Teen Center	0.64	0.59	0.59	0.59
Lifeguards	8.00	8.47	7.45	8.18
Health & Fitness Specialist	0.25			
Fitness Attendants	2.90	3.14	3.30	2.97
TOTAL	16.01	16.72	16.44	16.44
PROGRAMMING STAFF	11.26	13.59	13.79	13.79

Mansfield Parks and Recreation Fund
Estimated Balance Sheet
As of June 30, 2014 and June 30, 2015
(with comparative totals for June 30, 2013)

	June 30,		
	2013 Actual	2014 Estimated	2015 Projected
Assets			
Cash	$ 265,425	$ 314,020	$ 315,680
Accounts Receivable	40,524		
Total Assets	$ 305,949	$ 314,020	$ 315,680
Liabilities and Fund Balance			
Liabilities:			
Accounts Payable	$ 18,845	$ -	$ -
Due to Other Funds	7,357		
Total Liabilities	26,202	-	-
Fund Balance:			
Deferred Revenue	123,621	100,000	100,000
Unassigned	156,126	214,020	215,680
Total Fund Balance	279,747	314,020	315,680
Total Liabilities and Fund Balance	$ 305,949	$ 314,020	$ 315,680

Mansfield Parks and Recreation Fund
Estimated Revenues, Expenditures, and Changes in Fund Balance
As of June 30, 2014 and June 30, 2015
(With comparative totals as of June 30, 2013)

	FY 12/13 Actual	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Projected
Revenues:				
Membership Fees	$ 799,548	$ 876,000	$ 838,780	$ 876,000
Program Fees	715,913	734,030	736,114	752,730
Fee Waivers	170,726	125,000	146,900	125,000
Daily Admission Fees	54,183	59,500	48,960	55,500
Rent - Facilities/Parties	17,176	27,300	27,300	27,300
Employee Wellness	18,885	20,160	20,160	20,160
Rent - E.O. Smith	5,100	14,000	14,000	16,880
Charge for Services (Mansfield)	10,000	10,000	10,000	10,000
Contributions	3,965	4,000	4,000	4,000
Sale of Merchandise	5,328	3,500	3,000	3,000
Sale of Food	3,781	3,400	3,700	3,400
Other	4,767	3,900	4,400	4,400
Total Revenues	1,809,372	1,880,790	1,857,314	1,898,370
Operating Transfers In:				
General Fund - Recreation Admin	321,700	317,000	317,000	325,430
General Fund - Community Programs	75,000	75,000	75,000	75,000
General Fund - Bicentenial Pond	25,000	25,000	25,000	25,000
General Fund - Teen Center	25,000	25,000	25,000	25,000
Total Rev. & Op Trans	2,256,072	2,322,790	2,299,314	2,348,800
Expenditures:				
Salaries & Wages	1,267,848	1,338,730	1,300,450	1,381,300
Benefits	242,696	260,120	258,980	261,180
Professional & Technical	165,715	142,600	147,750	148,290
Purchased Property Services	29,185	33,700	33,700	33,700
Repairs & Maintenance	30,736	26,000	34,400	34,000
Other Purchased Services/Rentals	129,986	148,850	120,850	120,850
Other Supplies	40,284	50,070	50,230	50,540
Energy	144,000	144,000	144,000	165,000
Building Supplies	53,985	47,350	44,260	49,400
Recreation Supplies	57,885	56,700	48,800	56,800
Equipment	54,068	60,880	58,000	46,080
Improvements				
Total Expenditures	2,216,388	2,309,000	2,241,420	2,347,140
Excess/(Deficiency)	39,684	13,790	57,894	1,660
Fund Balance, July 1	116,442	156,126	156,126	214,020
Fund Balance, End of Period	$ 156,126	$ 169,916	$ 214,020	$ 215,680

MANSFIELD DISCOVERY DEPOT, INC.

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

	FY 12/13 Actual	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Budget
Revenues:				
Fees	$ 833,308	$ 887,000	$ 780,300	$ 970,200
Daycare Grant	335,712	319,119	329,290	319,119
National School Lunch Grant	29,372	37,348	27,000	34,000
DSS Subsidies	47,917	42,500	56,200	42,500
UConn	78,750	78,750	78,750	78,750
School Readiness Program	36,048	36,048	18,000	18,024
Total Revenues	1,361,107	1,400,765	1,289,540	1,462,593
Expenditures:				
Administrative	171,768	196,135	197,070	204,752
Direct Program	1,007,442	1,063,941	959,710	1,105,044
Purchased Property Services	18,397	18,250	18,250	18,250
Repairs & Maintenance	6,967	6,500	5,000	6,500
Insurance	10,150	10,840	10,000	10,833
Other Purchased Services	9,562	11,150	11,150	11,400
Food Service Supplies	41,682	39,250	36,280	39,750
Energy	28,500	36,000	36,000	47,000
Supplies & Miscellaneous	15,963	16,850	16,850	16,850
Equipment		750	-	
Total Expenditures	1,310,431	1,399,666	1,290,310	1,460,379
Excess/(Deficiency)	50,676	1,099	(770)	2,214
Fund Balance, July 1	252,152	302,828	302,828	302,058
Fund Balance, June 30	$ 302,828	$ 303,927	$ 302,058	$ 304,272

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

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

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OTHER OPERATING FUND

Town of Mansfield
Other Operating Fund 270
As of March 14, 2014

	Activity	Balance 7/1/2013	Revenues	Expenditures	Balance 3/14/14
11155	Goodwin Bequest	9,227.65		(513.90)	8,713.75
11160	The Blueberry Fund	(0.04)	717.32	(557.76)	159.52
12120	Mansfield Uniform Shirts	79.57	872.63	(897.80)	54.40
12152	Retirement Reception	366.31	2,700.00	(3,055.81)	10.50
15110	Historic Document Preservation	16,046.83	7,732.00	(10,009.78)	13,769.05
16404	Property Revaluation	22,300.00	25,000.00	(13,757.72)	33,542.28
16515	Surplus Sales	55.36	-	-	55.36
21308	Neuter Assist/Education Fund	1,135.21	-	-	1,135.21
22180	Restitution Fees	709.50	-	-	709.50
22201	Ambulance Services	-	283,327.09	(100,039.91)	183,287.18
23103	Nuclear Safety Fund Grant	-	4,468.26	-	4,468.26
23105	Nuclear Safety Emergency*T47 Relocation	-	1,035.90	(1,035.90)	-
23106	Nuclear Safety EMG*T51 Equipment	-	1,088.88	(1,088.88)	-
23107	Nuclear Safety EMG*2013-094	-	12,166.10	(12,166.10)	-
23108	EOC Survey	-	813.19	(807.36)	5.83
23110	FEMA Disaster Relief Grant	-	(57,899.00)	-	(57,899.00)
30805	Permitting/Enforcement Software	6,902.60	28,000.75	(39,200.00)	(4,296.65)
30901	Maintenance-Sale of property	2,281.21	2,539.15	(2,537.99)	2,282.37
40370	Downtown Partnership	20.00	-	-	20.00
40372	MDP - Festival on the Green	28,693.30	11,680.00	(20,832.43)	19,540.87
40376	Holiday DUI Enforcement	-	9,312.93	(6,934.48)	2,378.45
40380	Underage Drinking Grant 2013-14	-	17,549.44	(20,495.48)	(2,946.04)
40381	Neighborhood Assist.Act-Energy	13,596.47	-	-	13,596.47
40382	Neighborhood Assist.Act-Water Harvesting	12,894.71	4,000.00	-	16,894.71
40383	Click It or Ticket Program	-	686.40	-	686.40
40397	Beautification Committee	471.29	-	-	471.29
40398	Mansfield Bike Tour	6,055.22	30.00	-	6,085.22
40441	Elderly Disabled Responsive Transp	-	16,220.00	(4,908.35)	11,311.65
40442	Elderly Disabled Respon Transp 10/11	20.00	-	-	20.00
40512	CL&P Neighbor to Neighbor Energy Challen	4,597.50	-	-	4,597.50
41236	ACHIEVE	4,148.00	-	(3,741.53)	406.47
42154	Mansfield Holiday Fund - Niagara	-	12,930.00	(9,839.00)	3,091.00
42155	Juniper Hill Fire Assistance	33.36	-	-	33.36
42157	Children's Grief Group	1,364.47	-	(117.49)	1,246.98
42158	Holiday Fund	2,566.93	3,044.58	(2,412.50)	3,199.01
42159	Camperships	3,260.17	310.00	(2,140.00)	1,430.17
42160	Conn Suicide Prevention Grant	-	2,065.00	(222.44)	1,842.56
42201	Summer Challenge	2,048.60	490.00	(2,628.73)	(90.13)
42209	NECASA	-	4,631.25	(574.25)	4,057.00
42216	Mansfield Advocates for Children	-	2,500.00	(2,500.00)	-
42218	Rec. Program Scholarship Fund	2,724.24	151.34	-	2,875.58
42250	Special Needs - Youth Services	2,529.45	150.00	-	2,679.45
42258	Underage Drinking	135.34	-	-	135.34
42260	Special Needs - General	11,086.91	3,255.00	(1,882.00)	12,459.91
42262	Community Conversation	957.91	-	-	957.91
42263	Conn Healthy Campus Initiative Grant	11.52	-	-	11.52

Other Operating Fund 270
As of March 14, 2014

	Activity	Balance 7/1/2013	Revenues	Expenditures	Balance 3/14/14
42301	Senior Programs	14,771.38	16,990.50	(16,292.15)	15,469.73
42306	TVCCA Senior Nutrition	792.00	1,720.00	-	2,512.00
42308	Senior Ctr Veteran's Day	2,299.72	1,900.00	(1,308.00)	2,891.72
42309	Senior Ctr - Herrmann Trust	4,505.36	-	(917.86)	3,587.50
43200	Friends of Library	20,572.93	10,360.00	(13,480.18)	17,452.75
43202	Hall Bequest - Mansfield Public Library	-	15,321.89	-	15,321.89
43203	Hall Bequest - Doris Davis Gardent	-	15,321.88	-	15,321.88
43330	Fidelity Charitable Gift Fund	450.97	-	-	450.97
44108	Community Center - Teen Center	1,725.00	-	-	1,725.00
44109	Land Protection Program	29,632.83	5,738.00	(131.45)	35,239.38
44110	Comm Ctr Accessability	36.82	-	-	36.82
44111	Eagleville Preserve	-	5,475.78	(757.58)	4,718.20
44112	Mount Hope Park	-	6,124.35	-	6,124.35
44113	Old Spring Hill	-	(3,254.45)	(785.09)	(4,039.54)
44115	Schoolhouse Brook Park	-	24,624.24	(2,877.00)	21,747.24
44116	River Park NEPA Tree Grant	289.00	-	-	289.00
44117	Moss Sanctuary	242.50	-	-	242.50
44120	Mansfield Community Playground	198,302.08	24,725.45	(1,432.98)	221,594.55
44121	Bicentennial Pond Trail Design	-	699.85	-	699.85
47001	Day Care Non-Grant	75.00	246.00	(206.70)	114.30
47002	Mansfield One Book	156.66	-	-	156.66
60210	CT Association for the Gifted	86.93	-	-	86.93
61209	Goodwin Special Ed Donations	1,140.00	-	-	1,140.00
62115	MMS Summer School Program	74.77	5,000.00	(6,223.20)	(1,148.43)
62120	Oak Grove School	5,638.63	20,290.00	(7,948.34)	17,980.29
62144	CT Writing Project	464.98	-	-	464.98
62145	Enhancing Student Achievement	38,875.94	-	(18,543.28)	20,332.66
62151	Goodwin Donations	100.00	-	-	100.00
62263	Special Education Grants/Tuition	416,337.68	138,955.92	-	555,293.60
62265	Preschool Tuition	51,592.34	-	-	51,592.34
62272	Crepeau MMS Spec. ED.	991.40	-	-	991.40
62275	Graustein Discovery Grant	2,500.00	-	-	2,500.00
62276	Goodwin Greenhouse Fund	205.12	-	-	205.12
62278	Mohegan Tribe Challenge	596.12	-	-	596.12
62280	Graustein 2010 - 2011	-	32,708.34	(40,997.05)	(8,288.71)
62282	MPS Birthday Book Buddies	2,181.85	1,185.00	(420.35)	2,946.50
62283	Tim Quinn Music Program	121.77	-	-	121.77
62286	AASL Research Grant-Bark if you can read		2,500.00	-	2,500.00
63403	Suzuki	21,949.32	49,050.00	(26,953.90)	44,045.42
63404	Dorothy C. Goodwin Program	554.90	-	-	554.90
63405	School Use Fund (62609)	595.40	-	(918.09)	(322.69)
83528	ARRA Mansfield City Rd	-	(1,186.88)	-	(1,186.88)
83529	ARRA Birch Rd Bikeway Phase II	-	72.02	-	72.02
		974,178.99	**776,136.10**	**(405,090.79)**	**1,345,224.30**

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

DEBT SERVICE

DEBT SERVICE FUND – LONG TERM DEBT

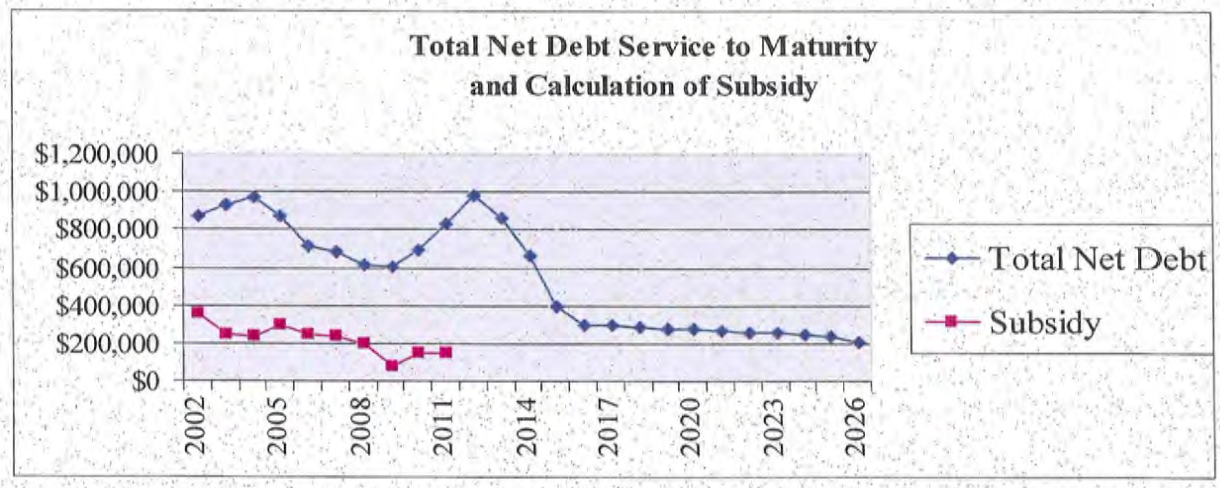
The Debt Service Fund is used to account for the accumulation of resources and the payment of general long-term debt principal, interest and related costs.

FY 2013/2014 Accomplishments

- Ended Fiscal Year 2012/13 with a fund balance of $62,345.
- Anticipate ending Fiscal Year 2013/14 with a fund balance of $89,073 after reducing outstanding bonded debt by $365,000.
- Made the final payment on the 2004 G.O. bond issue.
- Made the final payment on the Fiscal Year 2008/09 Lease Purchase.

FY 2014/2015 Trends & Key Issues

The FY 2014/15 Debt Service payment from the General Fund is $350,000, a reduction of $325,000 from FY 2013/14. This budget includes debt service payments for the 2011 G.O. bond issue. Also included is the final 2009/10 lease purchase payment. Principal outstanding 6/30/14 is $2,620,000 with $1,040,000 of authorized but unissued debt for Open Space.



Note: Future debt offerings are not projected in the above graph.

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

	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Estimated	FY 14/15 Projected	FY 15/16 Projected	FY 16/17 Projected	FY 17/18 Projected
Revenues:								
Bonds	$ 133,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Premium Income	55,542							
Interest on Unspent Balance		1,285						
Total Revenues	188,542	1,285	-	-	-	-	-	-
Operating Transfers In - General Fund	760,000	825,000	825,000	675,000	325,000	300,000	300,000	300,000
Operating Transfers In - CNR Fund	150,000							
Operating Transfers In - MS Fund								
Total Revenues and Operating Transfers In	1,098,542	826,285	825,000	675,000	325,000	300,000	300,000	300,000
Expenditures:								
Principal Retirement	455,000	460,000	460,000	145,000				
Interest	64,765	45,656	25,900	5,220				
Principal Retirement - GOB 2011				220,000	220,000	220,000	220,000	220,000
Interest - GOB 2011		91,706	93,525	93,525	86,925	80,325	73,725	67,125
Lease Purchase - Co-Gen/Pool Covers	64,129	78,134	78,134					
Lease Purchase - CIP Equip 08/09	113,886	113,886	113,886	113,886				
Lease Purchase - CIP Equip 09/10	87,617	87,617	70,641	70,641	70,641			
Financial/Issuance Costs	110,206							
Total Expenditures	895,603	876,999	842,086	648,272	377,566	300,325	293,725	287,125
Revenues and Other Financing Sources Over/(Under) Expend	202,939	(50,714)	(17,086)	26,728	(52,566)	(325)	6,275	12,875
Fund Balance, July 1	(72,794)	130,145	79,431	62,345	89,073	36,507	36,182	42,457
Fund Balance, June 30	$ 130,145	$ 79,431	$ 62,345	$ 89,073	$ 36,507	$ 36,182	$ 42,457	$ 55,332

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

	FY 18/19 Projected	FY 19/20 Projected	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected
Revenues:								
Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Premium Income								
Interest on Unspent Balance								
Total Revenues	-	-	-	-	-	-	-	-
Operating Transfers In - General Fund	275,000	275,000	275,000	250,000	250,000	250,000	250,000	200,000
Operating Transfers In - CNR Fund								
Operating Transfers In - MS Fund								
Total Revenues and Operating Transfers In	275,000	275,000	275,000	250,000	250,000	250,000	250,000	200,000
Expenditures:								
Principal Retirement								
Interest								
Principal Retirement - GOB 2011	220,000	220,000	220,000	220,000	220,000	220,000	220,000	200,000
Interest - GOB 2011	60,525	53,925	47,325	40,725	33,850	25,600	16,800	8,000
Lease Purchase - Co-Gen/Pool Covers								
Lease Purchase - CIP Equip 08/09								
Lease Purchase - CIP Equip 09/10								
Financial/Issuance Costs								
Total Expenditures	280,525	273,925	267,325	260,725	253,850	245,600	236,800	208,000
Revenues and Other Financing Sources Over/(Under) Expend	(5,525)	1,075	7,675	(10,725)	(3,850)	4,400	13,200	(8,000)
Fund Balance, July 1	55,332	49,807	50,882	58,557	47,832	43,982	48,382	61,582
Fund Balance, June 30	$ 49,807	$ 50,882	$ 58,557	$ 47,832	$ 43,982	$ 48,382	$ 61,582	$ 53,582

Town of Mansfield
Summary of Total Debt Service Payable
and
Budget Projections for FY 14/15

Description	FY 12/13 Actual	FY 13/14 Estimated	Budget Projections FY 14/15 Principal	Interest	Total	Funds To/ From Fund Balance	Net Payable
School Projects:							
Serial Bonds	$ 119,498	$ 193,278	$ 77,500	$ 31,604	$ 109,104	$ 27,566	$ 81,538
	119,498	193,278	77,500	31,604	109,104	27,566	81,538
General & Sewer Purpose:							
Serial Bonds	$ 459,926	$ 270,466	$ 142,500	$ 55,321	$ 197,821		$ 197,821
Lease Purchase	262,661	184,527	63,651	6,990	70,641		70,641
	722,587	454,993	206,151	62,311	268,462	-	268,462
Total Debt Service	$ 842,085	$ 648,271	$ 283,651	$ 93,915	$ 377,566	$ 27,566	$ 350,000

Town of Mansfield
Estimated Serial Bonds Payable
FY 2014/15

School Issues	Principal	Interest	Total	Net Payable
March 22, 2011	$ 77,500	$ 31,604	$ 109,104	$ 109,104

Town Issues	Principal	Interest	Total	Net Payable
March 22, 2011	$ 142,500	$ 55,321	$ 197,821	$ 197,821
Grand Total	$ 220,000	$ 86,925	$ 306,925	$ 306,925

Town of Mansfield
Serial Bonds Summary
Schools and Town
Estimated as of June 30, 2014

	Schools	Town	Total
Balance at July 1, 2013	$ 1,105,000	$ 1,880,000	$ 2,985,000
Issued During Period			
Retired During Period	156,500	208,500	365,000
Balance at June 30, 2014	$ 948,500	$ 1,671,500	$ 2,620,000

Changes in Bonds and Notes Outstanding

	Serial Bonds	BAN's	Promissory Note	Total
Balance at July 1, 2013	$ 2,985,000	$ -	$ -	$ 2,985,000
Debt Issued				
Debt Retired	365,000			365,000
Balance at June 30, 2014	$ 2,620,000	$ -	$ -	$ 2,620,000

Description	Original Amount	Payment Date P & I	Payment Date I	Bonds	BAN's	Total
2004 Town Taxable Gen. Oblig Bond	$ 2,590,000	6/01	12/01	$ -		$ -
2004 School General Oblig. Bond	940,000	6/01	12/01	-		-
2004 Town General Oblig. Bond	725,000	6/01	12/01	-		-
2011 Town General Oblig. Bond	1,485,000	3/15	9/15	1,365,250		1,365,250
2011 Town Sewer Purpose Bond	330,000	3/15	9/15	306,250		306,250
2011 School General Oblig. Bond	1,025,000	3/15	9/15	948,500		948,500
	$ 7,095,000			$ 2,620,000	$ -	$ 2,620,000

Town of Mansfield
Estimated Detail of Debt Outstanding
Schools and Town
As of June 30, 2014

	Original Amount	Estimated Balance 06/30/14
Schools:		
Consists of -		
2004 General Obligation Bonds:		
MMS IRC	$ 940,000	$ -
2011 General Obligation Bonds:		
MMS Heating Conversion	1,025,000	948,500
Schools Outstanding Debt	1,965,000	948,500
Town:		
Consists of -		
2004 Taxable General Obligation Bonds:		
Community Center	$ 2,590,000	$ -
2004 General Obligation Bonds:		
Library Renovations	725,000	-
2011 General Obligation Bonds:		
Community Center Air Conditioning	173,620	160,500
Hunting Lodge Road Bikeway	105,250	97,250
Salt Storage Shed	263,130	243,000
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	279,000
Various Equipment Purchases	93,000	80,500
Facility Improvements	40,000	35,000
Transportation Facility Improvements	130,000	120,500
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	349,500
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer & Water Design	330,000	306,250
Town Outstanding Debt	5,130,000	1,671,500
Total Debt Outstanding	$ 7,095,000	$ 2,620,000

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ENTERPRISE FUNDS

PUBLIC WORKS - SEWER OPERATING ENTERPRISE – 811 FUND

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

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

FY 2013/2014 Accomplishments

- Completed the third year under an agreement with the Town of Windham for Mansfield's participation in the reconstruction of the Windham Water Pollution Control Facility which specifies the payments to be made for facility upgrades as well as Windham's operation of the southerly Mansfield sewers.
- Began Infiltration Study and Meter recalibration study to assess accuracies of sewer flow figures and metering in the Windham southern sewer system.
- Continued "Four Corners" sewer system and sewer pump station design. In cooperation with UConn, were able to arrange a water source for the Four Corners area with the Connecticut Water Company. ♦

FY 2014/2015 Trends & Key Issues

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

Four Corners sewer system design and sewer and water systems financing plans will continue. Monitoring of the contract operations of the pump stations (including emergency responses) will continue.

FY 2014/2015 Goals & Objectives

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

Objectives:

- Complete water and sewer pipeline designs.
- Complete financing plan.

Goal: Evaluate the contract operations of the Town's two pump stations.

Objectives:

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

Goal: Define and schedule repairs to Southern sewer system from 2013/14 Infiltration Study.

Objectives:

- Reduce southern Mansfield sewer system operating costs.
- Establish long-term repair schedule.

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

Town of Mansfield
Uconn Water/Sewer Enterprise Fund
Estimated Revenues, Expenditures and Changes in Fund Balance

	2012/13 Actual	2013/14 Adopted
OPERATING REVENUES:		
Water/Sewer Charges	$110,184	$87,890 *
Total Operating Revenues	110,184	87,890
OPERATING EXPENSES:		
Pump Station Maintenance	4,845	20,370 **
Water/Sewer Billings	91,532	91,460
Purchased Services & Supplies[1]	3,721	5,110
Total Operating Expenses*	109,661	126,500
Operating Income/(Deficit)	523	(38,610)
Retained Earnings, July 1 (restated)	317,472	317,995
Retained Earnings, June 30	$317,995	$279,385

* Reflects adjustment of ($18,242) to account for prior year actual to estimate adjustment

** New Pump Station costs will be charged back to all customers in next fiscal year

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

	2012/13 Actual	2013/14 Adopted
OPERATING REVENUES:		
Sewer Charges	$179,775	$199,040
Other Revenues	2,482	2,378
Total Operating Revenues	182,257	201,418
OPERATING EXPENSES:		
Sewer Billings	133,672	142,100
Purchased Services & Supplies	2,358	3,290
Windham Sewage Treatment Plant Upgrade	76,306	74,830
Depreciation	14,273	14,270
Total Operating Expenses	226,609	234,490
Operating Income/(Deficit)	(44,352)	(33,073)
Retained Earnings, July 1 (restated)	379,694	335,342
Retained Earnings, June 30	$335,342	$302,270

PUBLIC WORKS – SOLID WASTE MANAGEMENT – 812 FUND

The Solid Waste Fund provides for the operation of the Town's refuse collection and disposal system, recycling program, and the Transfer Station. The Solid Waste Fund is a self-supporting enterprise fund, maintained by user fees and revenues generated from salvaging and recycling efforts. The Town has single-stream recycling where all curbside recyclables are collected together. Additionally, the Town recycles all numbered plastics, except Styrofoam. Residential refuse collection is contracted out to Willimantic Waste. Assigned staff supports the Town's energy conservation and sustainability efforts.

The Town participates in the Mid Northeast Recycling Operating Committee for contracts for recovered materials, the administration of the regional household hazardous waste collection facility and the state program for recycling household electronics.

FY 2013/2014 Accomplishments

- Hauled refuse and bulky waste to the Willimantic Waste Paper facility in Windham. Current tipping fees are $60.00/ton and $75.21/ton respectively.
- Converted single family trash service to automated collection, maintaining "pay as you throw" service.
- Continued support of the Town's energy and environmental initiatives. For example, in 2013 the Solarize Mansfield-Windham initiative more than doubled the amount of solar installations in Mansfield. Group purchasing power reduced the price of the installation for participating homeowners. 69 Mansfield households received solar installations through the solarize project for a total of 541 kilowatts. ♦
- Supported the Town's "Festival on the Green" as a low-waste event. ♦
- Expanded recycling at the Transfer Station by collecting paint and enhancing textile recycling. ♦
- Diversified revenue of Fund through creative salvaging and recycling initiatives such as the removal and sale of Freon from appliances.
- Assisted in the administration of the Fee Waiver Program. Implemented administrative changes at the Transfer Station to ensure accountability and track program costs.
- Identified needed security improvements and plan to install security cameras.
- Researched means to accept non-cash payments at the Transfer Station. Implementation is expected in summer 2014.

FY 2014/2015 Trends & Key Issues

The Town's Sustainability Committee completed a third year of work helping to identify and coordinate the Town's sustainability efforts. Litter and trash removal along certain Town roads continue to be a priority. At least one person-day per week will be devoted to this effort in the coming year. Waste removal efforts in the public spaces of Storrs Center continue to expand with the completion of new construction.

More and more communities are adopting "zero waste" policies that support waste prevention, product stewardship laws and expanded recycling programs. Staff will assist the Solid Waste Advisory Committee in making recommendations to the Manager and Council on zero waste strategies.

Staff and the Solid Waste Advisory Committee have identified operational and capital service improvements for the Swap Shop. The recommendations include a part-time paid attendant to help maintain the Swap Shop and the construction of a separate building to house the Swap Shop.

FY 2014/2015 Goals & Objectives

Goal: Expand residential composting.

Objectives:

- Evaluate potential compost containers that could be sold to residents.
- Resume offering composting workshops with discounted compost bins available for purchase.
- Begin research on community composting.

Goal: Increase recycling rates.

Objectives:

- Research multi-family recycling success stories and use as a marketing tool to promote recycling.
- Bid multi-family trash and recycling service to support expanded recycling participation.
- Expand Transfer Station recycling to include waste vegetable oil and, when the state law goes into effect, mattresses.
- Continue working with Solid Waste Advisory Committee in refining zero waste strategy.

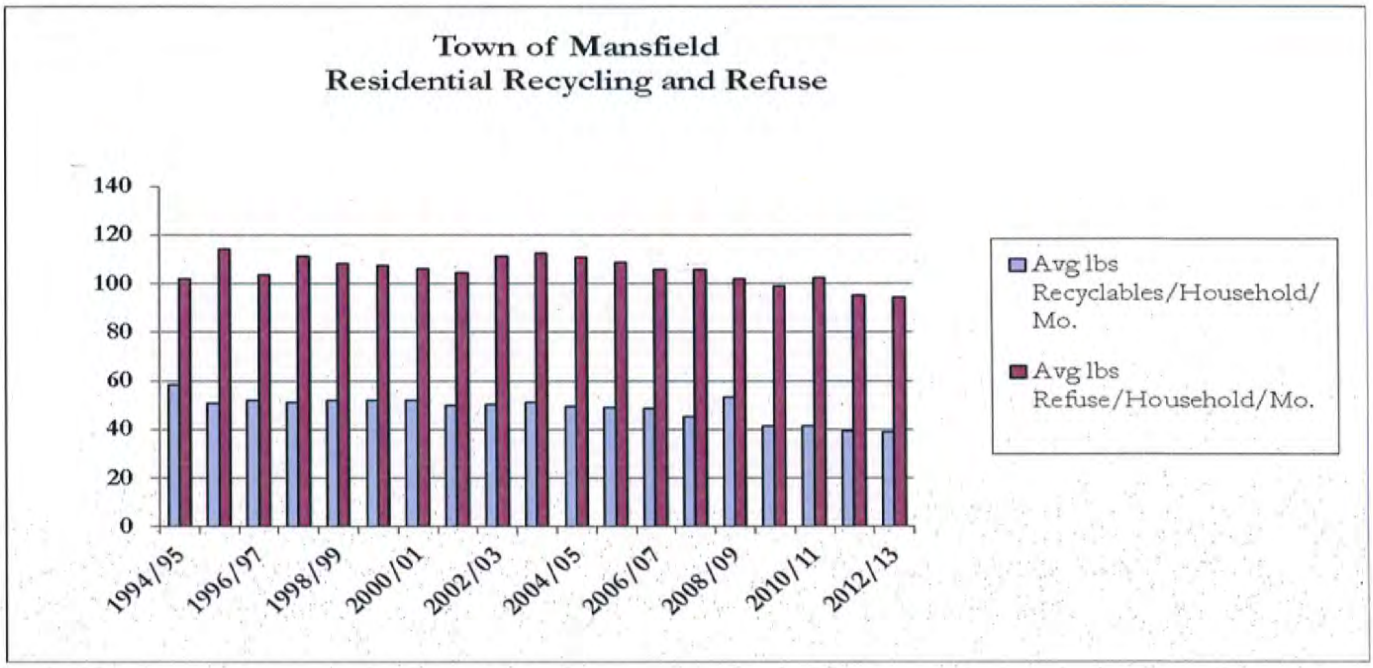
Goal: Further sustainability efforts in Mansfield. ♦

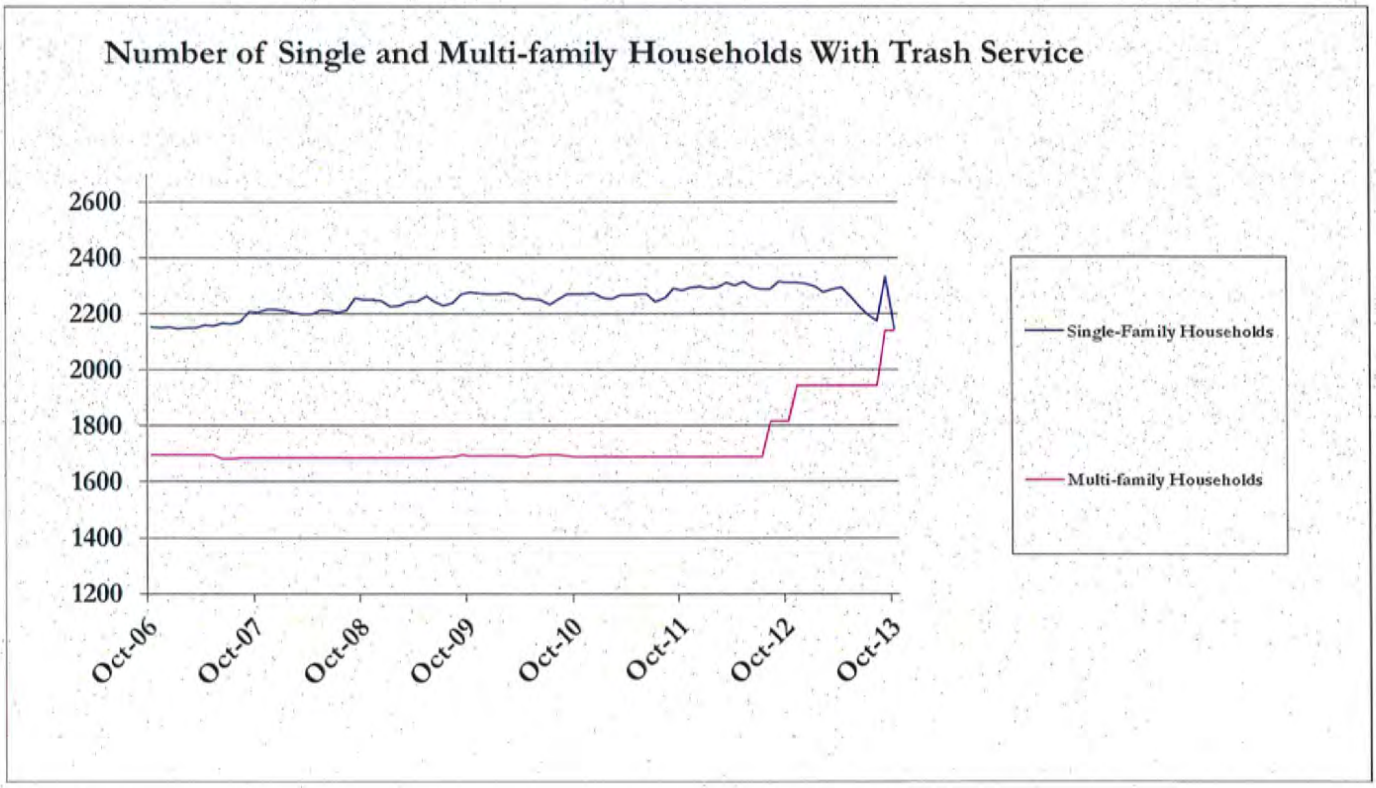
Objectives:

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

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

Solid Waste	**FY 12/13 Actual**	**FY 13/14 Projected**	**FY 14/15 Estimated**
Residential Refuse			
Residential refuse accounts	4,207	4,670	5,000
Tons of residential refuse collected from residential accounts	2,492	2,800	3,100
Tons of residential refuse collected from central drop-off location (Transfer Station)	338	375	400
Tons of refuse to the incinerator	2,830	3,175	3,500
Tons of bulky waste transferred	369	400	420
Recycling			
Residential recycling accounts	4,207	4,670	5,000
Tons of recycling collected from residential accounts	972	1,200	1,400
Tons of recycling collected from central drop-off location (Transfer Station)	370	385	400


Town of Mansfield
Residential Recycling and Refuse
140
120
100
80
60
40
20
0
1994/95
1996/97
1998/99
2000/01
2002/03
2004/05
2006/07
2008/09
2010/11
2012/13
Avg lbs Recyclables/Household/Mo.
Avg lbs Refuse/Household/Mo.


Number of Single and Multi-family Households With Trash Service
2600
2400
2200
2000
1800
1600
1400
1200
Oct-06
Oct-07
Oct-08
Oct-09
Oct-10
Oct-11
Oct-12
Oct-13
Single-Family Households
Multi-family Households

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

	FY 12/13 Actual	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Adopted
Revenues:				
Garbage Collection Fees	$ 952,017	$ 948,000	$ 998,110	$ 1,010,000
Transfer Station Fees	113,892	115,000	115,000	115,000
Other	14,780		18,850	10,100
Sale of Recyclables	8,667	8,000	6,275	8,000
Total Revenues	1,089,356	1,071,000	1,138,235	1,143,100
Operating Expenses:				
Tipping Fees	228,405	234,680	192,600	202,530
Contract Pickup	421,672	409,370	448,380	458,890
Wage and Fringe Benefits	314,344	333,385	303,675	286,355
Supplies and Services	103,779	109,200	147,860	122,550
Depreciation Expense	9,535	9,535	9,535	11,000
Total Expenses	1,077,735	1,096,170	1,102,050	1,081,325
Net Income/(Loss)	11,621	(25,170)	36,185	61,775
Retained Earnings/(Deficit), July 1	210,405	222,026	222,026	258,211
Retained Earnings/(Deficit), June 30	222,026	196,856	258,211	319,986

PUBLIC WORKS – TRANSIT FUND - 816

The Transit Fund budget accounts for expenditures and revenues associated with the Transportation Center and various contributions the Town makes to WRTD to support their services in Mansfield (ex: Fare Free Program, Storrs-Willimantic route, ADA transport).

FY 2013/2014 Accomplishments

- Opened the new Nash-Zimmer Transportation Center (NZTC). Hired staff, established procedures, implemented cycling programs, and coordinated with bus providers for service stops at the Center. ♦
- Established a joint fellowship with the University of Connecticut to track usage of the NZTC while conducting research into alternative modes of transportation.
- Established an operations team to provide oversight and guidance on implementation of policies and decisions relating directly to NZTC use.

FY 2014/2015 Trends & Key Issues

As this is a new fund, adapting to changes can be expected. Tracking the trends of bus use and eliminating or increasing service may be necessary. A key issue will be to advertise and get bike commuters to become members and then to track trends on their usage of the facility and to further analyze their use to determine if any changes are necessary. Another key issue is to acquire a tenant for the planned bike shop area, preferably transportation related.

FY 2014/2015 Goals & Objectives

Goal: Maintain and enhance the information systems for bicycle and bus commuters in Storrs Center. ♦

Objectives:

- Maintain information on the Town's bike routes; update as needed.
- Maintain electronic bus-route and tracking information from WRTD and UConn; update as needed.
- Research and assemble other pertinent traveler/visitor information for the information systems.
- Increase the availability of this information outside the NZTC.

Goal: Develop and implement programs and services for the Transportation Center that meet the needs of the community. ♦

Objectives:

- Promote Center use and information sharing among pedestrians, bicyclists, bus riders and visitors.
- Contract with bike shop or other appropriate vendor to occupy the retail space within the Center.
- Increase variety of regional bus service to the NZTC including MegaBus and CT Transit.
- Create a transit link to major cities in Southern CT including Windham, Norwich and New London.
- In conjunction with UConn, develop cooperative transportation research programs that will benefit the operation of the Transportation Center.

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

Transit Services Fund - Fund 816
Revenues, Expenditures and Changes in Retained Earnings

	Actual FY 12/13		Budget 13/14		Projected 14/15	
	SC Parking Garage	Intermodal Center	SC Parking Garage	Intermodal Center	SC Parking Garage	Intermodal Center
Revenues:						
Transient Parking Fees	$ 22,804	$ -	$ 44,242	$ -	$ 63,340	$ -
Monthly Parking Fees	132,593		122,196		326,790	
Permits/Fines			12,752		12,040	
Rental Income				4,000		12,000
Miscellaneous Income	9		6,175			
Storrs Center Reserve				43,370		95,000
Capital Contribution	11,171,404	662,830				
Total Revenues	11,326,810	662,830	185,365	47,370	402,170	107,000
Operating Expenses:						
Salaries and Benefits	60,898		60,567	20,170	116,310	37,000
Professional & Technical	14,866		1,843		18,040	23,500
Repairs & Maintenance	4,895		8,344		11,050	
Insurance	7,145		4,932	500	8,770	
Purchased Services	32,589		15,881	7,200	21,770	29,000
Utilities			19,664	6,000	40,740	12,000
Supplies & Miscellaneous	7,272		1,395	7,500	17,760	2,500
Other			(8,504)	6,000		3,000
Depreciation	248,253					
Total Expenses	375,918	-	104,122	47,370	234,440	107,000
Net Income/(Loss)	10,950,892	662,830	81,243	-	167,730	-
Retained Earnings/(Deficit), July 1	-	-	10,950,892	662,830	11,032,135	662,830
Retained Earnings/(Deficit), June 30	10,950,892	662,830	11,032,135	662,830	11,199,865	662,830

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HEALTH INSURANCE FUND

HEALTH INSURANCE – 831 FUND

The Health Insurance Fund is an internal service fund used to finance the costs of health insurance benefits. The goal of the fund is to provide health insurance in the most efficient and cost-effective manner possible. To reduce costs, the Town finances health insurance on a self-insured basis. The self-insured fund covers the employees and retirees of the following entities: Town of Mansfield; Mansfield Board of Education; Region 19 Board of Education; Eastern Highlands Health District; Mansfield Discovery Depot; Mansfield Downtown Partnership; Mansfield Housing Authority; Windham Regional Council of Governments; and the Windham Regional Transit District.

FY 2013/2014 Accomplishments

- Five year claims increase trend of 2.2% is far below national medical inflation and Connecticut municipal trends. ♦
- Continued to contract with the Eastern Highlands Health District (EHHD) to coordinate employee wellness program *Be Well* at the local level. Engaged in a number of site specific wellness programming at the Town-MBOE-Region 19 facilities such as fitness programs, yoga, and healthy eating. ♦
- Completed third year of the Wellness Rewards Program, which is aimed at encouraging health behaviors and preventive screenings; 51% of Town-MBOE-Region 19 employees participated in the program and 55% of those participating earned a Be Well Reward. ♦
- Conducted an employee wellness and benefits fair for Town-MBOE-Region 19 employees. 181 employees participated; of those participants 100 received flu shots and 90 employees received health screenings at the event. ♦
- Continued to work with Milliman, Inc. for Town-MBOE-Region 19 employee benefits consulting services.

FY 2014/2015 Trends & Key Issues

The Town continues to implement changes to its health insurance plan design and administration to ensure compliance with the Affordable Care Act. For 2014/2015 there are a number of taxes/fees related to the Affordable Care Act that will have a budgetary impact for the Mansfield Health Insurance pool of approximately $100,000.

While overall health insurance claims utilization has decreased, medical costs have increased due to factors such as medical inflation and health care providers renegotiating contracts with Anthem. Staff will continue to educate employees about plan design and health care options (such as Emergency Room use v. Urgent Care use) in an effort to manage claims costs.

To ensure return on investment in the employee wellness program, staff will continue to evaluate wellness services provided. Mansfield has become a municipal leader in employee wellness and managing health insurance claims exposure. A coordinated effort to connect wellness initiatives to safety will continue in an attempt to control risk (LAP, workers compensation) costs as well.

FY 2014/2015 Goals & Objectives

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

Objectives:

- Maintain or lower the five-year health insurance claims experience trend.
- Increase participation in the Be Well Rewards Program to 55% (or more) of eligible Town-MBOE-Region 19 employees.

- Increase percentage of Be Well Rewards Program participants receiving a reward to 60% (or more) of Program participants.
- Increase participation in the Be Well Fitness Program by 2% over the previous year.

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

Objectives:

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

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

Health Insurance	**FY 12/13 Actual**	**FY 13/14 Projected**	**FY 14/15 Projected**
Employee Wellness			
Percentage of eligible employees participating in the Be Well Rewards Program	45%	51%	55%
Percentage of Be Well Rewards Program participants receiving a reward	50%	55%	60%
Number of employees participating in the Be Well Fitness Program	60	63	65
Health Insurance Claims Experience			
5 year average claims increase/decrease	2.2%	3.2%	4.6%
Fund balance percentage of expected claims (recommended level – 25%)	59%	46%	43%

Town of Mansfield
Health Insurance Fund
Estimated Revenues, Expenditures and Changes in Fund Balance
FY 10/11 - 14/15

	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Adopted
Revenues:					
Premiums	$ 6,544,029	$ 6,845,398	$ 7,215,854	$ 7,002,060	$ 8,111,360
Interest Income	3,646	4,999	2,500	2,500	2,500
Insurance Refunds					
Transfers In - CNR Fund					
Total Revenues	6,547,675	6,850,397	7,218,354	7,004,560	8,113,860
Expenditures:					
Salaries and Benefits	102,558	116,620	114,000	119,534	122,520
Retention/Access Fees (Admin)	706,653	740,153	759,130	724,230	691,910
Employee Wellness Program	90,876	95,449	96,880	96,880	98,300
Consultants	17,000	26,000	20,000	4,000	26,780
LAN/WAN Expenditures	10,000	10,000	10,000	10,000	10,000
PPACA Fee				45,000	91,000
Medical Claims	5,422,317	6,191,931	6,411,000	6,556,000	7,126,000
Total Expenditures	6,349,404	7,180,153	7,411,010	7,555,644	8,166,510
Revenues Over/(Under) Expenditures	198,271	(329,756)	(192,656)	(551,084)	(52,650)
Fund Balance, July 1	3,706,795	3,905,066	3,575,310	3,575,310	3,024,226
Fund Balance, June 30 (Res. for Future Claims)	$ 3,905,066	$ 3,575,310	$ 3,382,654	$ 3,024,226	$ 2,971,576

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WORKERS'
COMPENSATION FUND

WORKERS' COMPENSATION INSURANCE – 832 FUND

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

FY 2013/2014 Accomplishments

- Conducted quarterly Safety and Wellness Committee meetings and safety site walk-throughs with Town and school personnel. Continued guest speaker series for committee meetings with topics focused on safety and/or wellness areas of interest.
- Published seasonal safety publications three times during the year.
- Began to update informational materials regarding worker's compensation initial reporting procedures for supervisors and initial treatment procedures for employees.
- Completed OSHA 300 reports for Town-MBOE-Region.
- Conducted quarterly meetings with CIRMA staff to review various matters related to workers compensation claims.

FY 2014/2015 Goals & Objectives

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

Objectives:

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

Goal: Maintain accurate records for safety related matters.

Objectives:

- Track Town-wide safety training and other training in an electronic database.
- Complete 2014 OSHA reports for Town-MBOE-Region by the end of January 2015.
- Complete update to informational materials regarding worker's compensation initial reporting procedures for supervisors and initial treatment procedures for employees.

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

Workers Compensation	FY 12/13 Actual	FY 13/14 Projected	FY 14/15 Projected
Workers Compensation Claims (Town Only)			
Claims (with losses)	12	10	12
Claims/Occurrences (no losses)	4	6	4
Total Claims/Occurrences	16	16	16
Lost work days from OSHA 300 recordable cases*		95	88
Safety Walk-Throughs of Town Facilities Conducted	3	3	4

**OSHA 300 data is reported on a calendar year basis (FY 13/14 reflects CY 2013 actuals)*

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

	FY 12/13 Actual	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Projected
Revenues:				
CIRMA Equity Distribution	$ 26,684	$ -	$ 19,135	$ -
Board of Education	150,130	165,000	165,530	165,020
Town of Mansfield	298,000	315,000	315,000	330,000
Total Revenues	474,814	480,000	499,665	495,020
Expeditures:				
Board of Education	176,140	165,000	175,464	165,020
Town of Mansfield	340,796	315,000	326,425	330,000
Total Expenditures	516,936	480,000	501,889	495,020
Excess/(Deficiency)	(42,122)		(2,224)	
Fund Balance, July 1	51,293	9,171	9,171	6,947
Fund Balance, June 30	$ 9,171	$ 9,171	$ 6,947	$ 6,947

MANAGEMENT SERVICES FUND

MANAGEMENT SERVICES FUND (MSF) – 833 Fund

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

FY 2013/2014 Accomplishments

- Installed fiber-optic cable and equipment to provide computer access and phone communications at our fire stations. This is the same connection method already in place at other Town buildings. The project provides redundant and cost effective technology that will meet current and future needs.
- Partnered with Emergency Management to formally select a Reverse 911 emergency notification system. The system uses GIS technology to enable Mansfield to use telephone, email, SMS text, mobile apps, and/or social media to send important messages to residents and other individuals in our community. Installation and implementation of the system will be completed in spring 2014. ♦
- Completed a successful RFQ to select a permitting and code enforcement software system in collaboration with the Building and Housing, Planning and Zoning, Fire Marshal, and Finance Departments. The software will support an efficient work flow to maximize staff productivity, as well as enhanced information access for the public. Some of the capabilities include online filing, status checking and payment of select permits, collaboration across departments, integration with the Town's GIS and CAMA, automated report generation, and tracking of information such as inspections, investigations, and citations. ♦
- I.T. and Library staff worked together to complete an overhaul of the Library's servers, network equipment, computers, and software to respond to the needs of our residents. Onsite citizen access has been increased through improved and additional public computers, expanded wireless access, and new interfaces and technology offerings. Off-site access has been enhanced through a new library website, additional online databases, and increased use of social media. ♦
- Selected a new CAMA system in collaboration with the Assessor's Office. Partnered with Coventry on a joint RFP. Each Town will pay for its own use, but working jointly attracted more favorable pricing and vendor interest. Our current CAMA software was first developed in 1997 and is due for replacement as it relies on the VMS operating system, which is outdated and incompatible with other systems. The new CAMA system will enhance reliability, provide productivity improvements, meet statutory requirements, and facilitate online citizen access. ♦
- Continued to value sustainability in the acquisition, operation, and disposal of technology. Information Technology staff works with the Town's Recycling Coordinator and the State Electronics Challenge Partnership to make environmentally responsible choices. Highlights include factoring the EPEAT environmental rating into equipment selection, use of green methods for disposal, operation of servers on virtual and cloud based platforms that limit electricity and reduce the need for replacement hardware, and a commitment to the use of 10% of our computers as thin clients to reduce bulky waste and electrical consumption. ♦
- Managed expenses to limit expenditures and maximize equipment life. Implemented technology in a manner that was sensitive to budget and maximized existing resources.

- Responded to computer and telephone needs across all municipal and school buildings, including nearly 1,200 formal service tickets. Supported over 1,900 informational webpages, provided free public Wi-Fi Internet at municipal and school buildings, and managed 31 public access computer terminals. ♦

FY 2014/2015 Trends & Key Issues

A number of trends and key issues are relevant for the coming fiscal year. First, advances in technology are rapidly changing information needs. In the coming year staff will use computer tools to enhance citizen and staff access to data and communications. Second, mobile devices are increasingly effective and the Town will need to support mobile use inside and outside of the organization. Finally, we will need to address infrastructure needs while leveraging emerging technologies to contain costs in a limited fiscal environment.

FY 2014/2015 Goals & Objectives

Goal: Enhance staff and public information resources in support of decision making and citizen access. ♦

Objectives:

- Implement permitting and code enforcement software that fosters information sharing between departments and provides public access to documents and status checking.
- Complete deployment of a new CAMA system to efficient access to assessment data for departments and use the Town website to make public information available online.
- Expand implementation of the Code Red Reverse 911 system to ensure it communicates to a broad segment of the Mansfield community and integrates with Town operations.
- Support the implementation of the Sierra Encore ILS software at the Public Library to enhance public and staff data access.
- Further develop the Town website to emphasize intuitive and user friendly access, expanded information posting, and make additional use of social media.

Goal: Support mobile access to technology by citizens and staff. ♦

Objectives:

- Continue to adjust radio coverage and transaction protocols to meet the increased citizen use of Wi-Fi access in public spaces.
- Program the Town website to make the best use of the screen dimensions and unique features of mobile devices when the site is viewed on smartphones and tablets.
- Explore the use of mobile devices by inspection staff.

Goal: Complete necessary infrastructure projects while containing costs. ♦

Objectives:

- Convert the bulk of the telephone traffic for the Public Works Garage, Animal Control Shelter, Fire Stations, Public Library, Community Center, and Schools to Voice-Over-Internet-Protocol to best contain telecommunications costs.
- Support facility security technology projects for the Town and school buildings in accordance with CIP budget directives.
- Address school infrastructure maintenance requirements in accordance with future decisions about the school building project.

- Leverage virtual and cloud based computing on servers and thin client computers in support of sustainability efforts to limit consumption of electricity and reduce bulk waste as well as contain costs.

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

Management Services - Information Technology	**FY 12/13 Actual**	**FY 13/14 Projected**	**FY 14/15 Projected**
Community Engagement			
Town facilities with free Wi-Fi	10	12	13
Terminals with computer access available to the public (excluding schools)	30	31	34
Public meetings video-recorded and televised on the Government Access Channel and the Town's official website.	44	43	43
Informational public webpages available online.	1,866	1,963	2,015
Percentage of systems using thin client computing	10%	10%	10%
Systems still dependent on the Alpha System	2	1	1
IT Support Requests			
Support tickets received	1,167	1,175	1,180
Support tickets completed	1,158	1,170	1,175
Percentage of support tickets completed within five business days of receipt of ticket	86%	86%	86%

Management Services Fund
Estimated Balance Sheet
June 30, 2014 and June 30, 2015
(With comparative totals for June 30, 2013)

	June 30,		
	2013	2014	2015
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ 1,062,711	$ 1,061,722	$ 1,019,268
Due from Other Funds	12,878		
Accounts Receivable	66,410		
Inventory	9,049	8,000	8,000
Total Current Assets	1,151,048	1,069,722	1,027,268
Fixed Assets:			
Construction in Progress			
Land	145,649	145,649	145,649
Buildings	226,679	226,679	226,679
Office Equipment	2,092,630	2,424,483	2,587,483
Construction in Progress	104,653	-	-
Accum. Depreciation	(1,134,464)	(1,336,490)	(1,541,520)
Net Fixed Assets	1,435,147	1,460,321	1,418,291
Total Assets	$ 2,586,195	$ 2,530,043	$ 2,445,559
LIABILITIES AND EQUITY			
Liabilities:			
Accounts Payable	$ 193,562	$ -	$ -
Lease Purchase Payable			
Due to Internal Service Fund	3,163		
Total Liabilities	196,725	-	-
Equity:			
Contributed Capital	146,000	146,000	146,000
Retained Earnings	2,243,470	2,384,043	2,299,559
Total Equity	2,389,470	2,530,043	2,445,559
Total Liabilities and Equity	$ 2,586,195	$ 2,530,043	$ 2,445,559

Management Services Fund
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2014/15

	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Adopted
Revenues:			
Mansfield Board of Education	$ 112,720	$ 101,990	$ 120,700
Region 19	107,070	107,070	107,070
Town of Mansfield	18,880	18,880	10,610
Communication Service Fees	222,750	222,823	222,750
Copier Service Fees	225,000	210,000	210,000
Energy Service Fees	1,994,200	1,970,750	1,716,220
Rent	72,450	72,450	72,450
Rent - Telecom Tower	145,000	167,000	160,000
Sale of Supplies	38,000	57,000	57,000
CNR Fund	175,000	175,000	200,000
Health Insurance Fund	10,000	10,000	10,000
Solid Waste Fund	10,000	10,000	10,000
Sewer Operating Fund	3,000	3,000	3,000
Local Support		1,344	
Postal Charges	87,140	87,140	87,140
Universal Services Fund	28,340	28,340	28,340
Total Revenues	3,249,550	3,242,787	3,015,280
Expenditures:			
Salaries & Benefits	438,519	417,750	428,470
Training	8,950	2,382	8,550
Repairs & Maintenance	35,550	32,751	32,950
Professional & Technical	40,870	27,750	27,750
System Support	121,420	121,262	121,420
Copier Maintenance Fees	90,000	78,000	80,000
Communications	182,404	195,131	198,774
Supplies and Software Licensing	26,800	18,152	17,810
Equipment	163,000	227,200	163,000
Postage	73,000	72,000	73,000
Energy	1,909,000	1,863,000	1,834,000
Equipment Rental/Cost of Sales	55,000	72,010	72,010
Total Expenditures	3,144,513	3,127,388	3,057,734
Add: Depreciation	186,600	202,026	205,030
Less: Equipment Capitalized	(163,000)	(227,200)	(163,000)
Operating Expenditures	3,168,113	3,102,214	3,099,764
Net Income (Loss)	81,437	140,573	(84,484)
Total Equity & Contributed Capital, July 1	2,389,474	2,389,470	2,530,043
Total Equity & Contributed Capital, June 30	$ 2,470,911	$ 2,530,043	$ 2,445,559

Management Services Fund
Estimated Statement of Cash Flows
June 30, 2014 and June 30, 2015

	June 30, 2014	June 30, 2015
Cash from Operating Activities:		
Operating income	$ 140,573	$ (84,484)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation Expense	202,026	205,030
(Increase) decrease in:		
Other Receivables	79,288	
Inventory	1,049	
Increase (decrease) in:		
Accounts payable	(193,562)	
Due to other funds	(3,163)	
Net Cash Provided by Operating Activities	226,211	120,546
Cash Flows Used In Capital and Related Financing Activities:		
Disposal of fixed assets		
Purchase of fixed assets	(227,200)	(163,000)
Net Increase (Decrease) in Cash and Cash Equivalents	(989)	(42,454)
Cash and Cash Equivalents, July 1	1,062,711	1,061,722
Cash and Cash Equivalents, June 30	$ 1,061,722	$ 1,019,268

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, 2013

	Equity Percent.	Equity In Investments
Cemetery Fund	65.1%	$ 407,254.23
School Non-Expendable Trust Fund	0.1%	575.98
Compensated Absences Fund	34.9%	218,233.17
Total Equity by Fund	100.0%	$ 626,063.38

Investments	Market
Stock Funds:	
Fidelity - Select Utilities Growth	$ 62,675.08
Sub-Total Stock Funds	62,675.08
Bond Funds:	
Wells Fargo Advantage -Income Plus	69,653.02
T. Rowe Price - U. S. Treasury Long-Term	77,384.32
People's Securities, Inc. - U.S. Treasury Notes	66,978.44
Vanguard - GNMA Fund	349,372.52
Sub-Total Bond Funds	563,388.30
Total Investments	$ 626,063.38

Allocation	Amount
Stocks	$ 62,675.08
Bonds	563,388.30
Total Investments	$ 626,063.38

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

	FY 12/13 Actual	FY 13/14 Estimated	FY 14/15 Projected
Revenues:			
Sales of Plots	$ 1,200	$ 2,400	$ 2,400
Interest/Dividend Income	16,399	11,000	11,000
Increase(Decrease) in Market Value	(18,877)	(10,000)	5,000
Transfer from the General Fund			36,000
Total Revenues	(1,278)	3,400	54,400
Expenditures:			
Salaries - Part-Time	4,728	5,003	5,200
Cemetery Maintenance	17,270	20,952	10,000
Outdoor Maintenance (Mowing)	10,625	18,275	18,750
Other Purchased Services			
Total Expenditures	32,623	44,230	33,950
Net Income/ (Loss)	(33,901)	(40,830)	20,450
Fund Balance, July 1	307,261	273,360	232,530
Fund Balance, June 30	$ 273,360	$ 232,530	$ 252,980
Details of Fund Balance:			
Reserved for Non-expendable	$ 1,200	$ 1,200	$ 1,200
Reserved for Perpetual Care	250,000	231,330	251,780
Unassigned	22,160		
Total Fund Balance	$ 273,360	$ 232,530	$ 252,980

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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 2013/2014 Accomplishments

- Board of Directors successfully completed the agency's first five year strategic plan.
- Participated in the development of statewide guidelines for the local public health response to blue/green algae blooms.
- Continued administration of Mansfield employee wellness program "Be Well."
- Completed agency-wide information technology plan.

FY 2014/2015 Trends & Key Issues

It is anticipated that additional funding in chronic disease prevention will continue into FY 2014/15. Implementation of the strategic plan and information technology plan are anticipated. Goals of the information technology plan include improving efficiencies and productivity through the use of technology.

Eastern Highlands Health District
Estimated Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2014/15

	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Amended	FY 13/14 Estimated	FY 14/15 Adopted
Revenues:					
Member Town Contributions	$ 371,615	$ 377,560	$ 377,560	$ 377,560	$ 390,840
State Grant-in-Aid	152,436	151,850	151,850	151,850	149,860
Services Fees	193,780	178,900	178,900	188,900	198,360
Total Revenues	717,831	708,310	708,310	718,310	739,060
Expenditures:					
Salaries & Benefits	601,334	640,270	640,270	628,820	682,804
Insurance	15,338	15,800	15,800	15,260	15,800
Professional &Tech. Services	38,398	43,200	43,200	43,200	43,605
Purch Services & Supplies	16,990	22,500	22,500	22,500	22,500
Equipment	947	1,450	1,450	1,450	1,450
Total Expenditures	673,007	723,220	723,220	711,230	766,159
Other Financing Uses:					
Operating Transfers Out	82,000	2,000	142,000	142,000	-
Total Expenditures and Operating Transfers Out	755,007	725,220	865,220	853,230	766,159
Excess/(Deficiency) of Revenues over Expenditures	(37,176)	(16,910)	(156,910)	(134,920)	(27,099)
Fund Balance, July 1	384,599	347,423	347,423	347,423	212,503
Fund Balance, June 30	$ 347,423	$ 330,513	$ 190,513	$ 212,503	$ 185,404

MANSFIELD DOWNTOWN PARTNERSHIP

MANSFIELD DOWNTOWN PARTNERSHIP

The Mansfield Downtown Partnership is an independent, non-profit organization with the mission to foster the continued development and management of Storrs Center – a vibrant and economically successful mixed-use downtown in the heart of the Mansfield community. The Partnership will also actively assist with future community and economic development of Four Corners, King Hill Road, and other areas identified by the Town of Mansfield and the University of Connecticut. A 19-member Board of Directors composed of representatives from the community, business, Town of Mansfield, and the University of Connecticut governs the organization. The Partnership has members who pay annual dues.

FY 2013/2014 Accomplishments

- Phase 1B (1 Royce Circle) of Storrs Center, which includes 195 fully leased apartments and 42,000 square feet of fully leased commercial space, was completed in August 2013. ♦
- Twenty-three businesses are open in Phases 1A and 1B. Seven more businesses are expected to open in Phase 1B by early spring 2014. ♦
- The Nash-Zimmer Transportation Center opened in winter 2014. The Center provides local and regional bus service and cycling commuter services such as bike storage, lockers, and showering facilities. ♦
- Developed procedures and agreements to facilitate effective management of downtown operations such as a parking cooperative agreement and operations plan for public spaces in Storrs Center (i.e. Town Square and Transportation Center).
- Town Square to be completed in summer 2014. ♦
- Awarded $500,000 state Main Street Investment Fund grant for the construction of Town Square and streetscape improvements on Royce Circle and Wilbur Cross Way.
- Awarded CT Main Street Center 2013 "Award of Excellence: Economic and Business Development" for its successful business relocation program.

FY 2014/2015 Trends & Key Issues

The Partnership's role has evolved over the last two years with the opening of the first phases of Storrs Center. The Partnership will continue to focus on planning the remaining phases but will steadily increase its work on the management and support of the downtown.

FY 2014/2015 Goals & Objectives

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

Objectives:

- In August 2014, open Phase 1C (8 Royce Circle) which will include 92 fully leased apartments, CVS, and Bruegger's Bagels/Jamba Juice
- In summer 2014, open 31,000 square foot sustainable Price Chopper grocery store and 5,000 square foot commercial building
- Plan and implement Phase 2 (mixed-use development on Wilbur Cross Way) and Phase 3 (for-sale residential) of Storrs Center
- Continue to promote downtown businesses through events, marketing, and social media.

Goal: Enhance quality of life in Mansfield. ♦

Objectives:

- Implement Downtown District Public Spaces and Green Infrastructure Plan

- Plan cultural, arts, and recreational events for the new Town Square and other Storrs Center public spaces, including annual Festival and Winter Fun Week

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

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

	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Amended	FY 13/14 Estimated	FY 14/15 Adopted
Revenues:						
Intergovernmental:						
Mansfield General Fund	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000
UConn	125,000	125,000	125,000	125,000	125,000	125,000
Membership Fees	16,778	17,463	15,000	15,000	15,000	15,000
Total Revenues	266,778	267,463	265,000	265,000	265,000	265,000
Operating Expenditures:						
Salaries and Benefits	170,810	182,067	186,860	191,880	191,720	193,510
Professional & Technical	61,608	78,617	55,700	55,700	48,700	55,700
Office Rental	8,000	7,810	7,970	7,970	9,984	12,000
Insurance	1,747	1,545	3,100	3,100	3,380	3,380
Purchased Services	9,641	8,716	13,000	13,000	13,300	11,800
Supplies & Services	1,276	1,379	1,900	1,900	6,102	1,850
Contributions				100,000	100,000	
Contingency			25,000	19,980	25,000	25,000
Total Operating Expend.	253,082	280,134	293,530	393,530	398,186	303,240
Operating Income/(Loss)	13,696	(12,671)	(28,530)	(128,530)	(133,186)	(38,240)
Fund Balance, July 1	289,578	303,274	290,603	290,603	290,603	157,417
Fund Balance, End of Period	$ 303,274	$ 290,603	$ 262,073	$ 162,073	$ 157,417	$ 119,177

Contribution Recap:	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Amended	FY 13/14 Estimated	FY 14/15 Adopted
Mansfield	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000
UCONN	125,000	125,000	125,000	125,000	125,000	125,000
Total Contributions	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000

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SUPPLEMENTARY DATA

Town of Mansfield
General Fund
Revenue and Expenditure
Budget Forecast - Preliminary as of January 23, 2014

	Actual 2012-13	Adopted 2013-14	Adopted 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
REVENUES AND TRANSFERS:							
Property Taxes	$ 26,116,171	$ 27,350,234	$ 27,703,004	$ 29,472,261	$ 31,112,563	$ 32,503,624	$ 33,900,898
Tax Related Items	810,733	485,000	485,000	489,850	494,749	499,696	504,693
Licenses and Permits	414,609	444,590	494,450	499,395	504,388	509,432	514,527
Federal Support - Government	7,649	3,470	3,470	3,505	3,540	3,575	3,611
State Support - Education	10,321,832	10,274,090	10,307,440	10,410,514	10,514,620	10,619,766	10,725,963
State Support - Government	7,495,625	6,956,510	7,377,170	7,450,942	7,525,451	7,600,706	7,676,713
Local Support - Government							
Charge for Services	407,585	361,190	370,880	374,589	378,335	382,118	385,939
Fines and Forfeitures	34,891	49,270	45,270	45,723	46,180	46,642	47,108
Miscellaneous	113,799	94,990	94,990	95,940	96,899	97,868	98,847
Transfers from Other Funds	2,500	2,500	2,550	2,550	2,550	2,550	2,550
Total Revenues and Transfers	45,725,394	46,021,844	46,884,224	48,845,268	50,679,274	52,265,977	53,860,849
EXPENDITURES AND TRANSFERS:							
General Government	2,389,647	2,453,045	2,332,365	2,402,336	2,474,406	2,548,638	2,625,097
Public Safety	3,282,318	3,275,110	3,532,325	3,738,295	3,950,444	4,168,957	4,294,026
Public Works	1,941,307	2,092,535	2,053,800	2,115,414	2,178,876	2,244,243	2,311,570
Community Services	1,668,027	1,682,810	1,584,960	1,632,509	1,681,484	1,731,929	1,783,886
Community Development	524,582	536,140	557,270	573,988	591,208	608,944	627,212
Education (K-8)	20,585,635	20,688,160	21,193,884	21,829,701	22,484,592	23,159,129	23,853,903
Education (9-12)	9,503,549	10,005,514	10,045,920	10,574,821	11,087,817	11,318,512	11,696,326
Town-Wide Expenditures	2,553,784	2,510,980	2,872,830	2,959,015	3,047,785	3,139,219	3,233,395
Transfers to Other Funds	2,824,986	2,652,550	2,710,870	2,819,190	2,882,662	2,946,406	2,935,432
Total Expenditures and Transfers	45,273,835	45,896,844	46,884,224	48,645,268	50,379,274	51,865,977	53,360,849
RESULTS OF OPERATIONS	451,559	125,000	-	200,000	300,000	400,000	500,000
FUND BALANCE - BEGINNING	2,371,657	2,823,216	2,948,216	2,948,216	3,148,216	3,448,216	3,848,216
FUND BALANCE - ENDING	$ 2,823,216	$ 2,948,216	$ 2,948,216	$ 3,148,216	$ 3,448,216	$ 3,848,216	$ 4,348,216
SUPPLEMENTAL INFORMATION:							
Mill Rate	27.16	27.95	27.95	29.22	30.45	31.41	32.36
Mill Rate Change	0.48	0.79	0.01	1.26	1.23	0.96	0.95
Percentage Increase (Decrease)	1.80%	2.89%	0.03%	4.52%	4.22%	3.16%	3.01%
Grand List	981,143,853	996,935,512	1,010,670,984	1,020,777,694	1,030,985,471	1,041,295,325	1,051,708,279
Taxes-Median Assessed Value	4,614	4,748	4,749	4,964	5,173	5,337	5,497
Increase	82	133	1	215	209	163	161

Town of Mansfield
General Fund
Revenue and Expenditure
Budget Forecast - Preliminary as of January 23, 2014

	Actual 2012-13	Adopted 2013-14	Adopted 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Current Year Taxes	25,878,612	27,350,234	27,703,004	29,272,261	30,812,563	32,103,624	33,400,898
Elderly Programs	34,300	34,300	51,000	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	458,200	475,000	497,000	515,765	544,470	568,813	593,266
Tax Levy	26,371,112	27,859,534	28,251,004	29,822,326	31,391,332	32,706,737	34,028,464
Percent Uncollected	1.74%	1.70%	1.76%	1.73%	1.73%	1.74%	1.74%
Increase in Tax Levy							
Dollars	354,463	1,488,422	391,470	1,571,322	1,569,007	1,315,405	1,321,726
Percentage	1.36%	5.64%	1.41%	5.56%	5.26%	4.19%	4.04%

ASSUMPTIONS:

1 Tax Related Items are projected to increase an average of 1% per year after 2014/15
2 State and Other Revenues are projected to increase 1% per year after 2014/15
3 Expenditures for Education (Grades K-8) are projected to increase 3% annually after FY 2014/15
4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget and five year forecast
Region 19 assumptions: The annual operating budget projections are projected to increase approximately 2.5% after 2014/15
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 2014/15
5 The Taxable Grand List for FY 14/15 reflects Storrs Center construction to date offset by the tax abatement. It is projected to increase 1.0% annually after 2014/15.
6 Expenditures for Town are projected to increase 3% after FY 2014/15
7 Reserve for Uncollected taxes is 1.75% of the total levy.
8 Public Safety - add $100,000 in 15/16 - 17/18 for police services per the police study recommendation.
9 Transfers to Other Funds:

	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Other Operating	5,000	5,000	30,000	30,000	30,000	30,000	30,000
Downtown Partnership	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Parks & Recreation	446,700	442,000	455,430	464,540	473,832	483,306	492,972
Debt Service - Current	825,000	675,000	325,000	300,000	300,000	300,000	275,000
Capital Projects	1,349,886	1,325,550	1,579,880	1,700,000	1,750,000	1,800,000	1,800,000
Cemetery Fund			36,000	36,900	37,820	38,770	39,740
Transit Services Fund			117,560	119,910	122,310	124,760	127,260
Medical Pension Trust Fund	73,400	80,000	42,000	42,840	43,700	44,570	45,460
	2,824,986	2,652,550	2,710,870	2,819,190	2,882,662	2,946,406	2,935,432

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

REGIONAL SCHOOL DISTRICT #19
FIVE YEAR BUDGET FORECAST

Agency	Actual 2012/13	Adopted 2013/2014	Proposed 2014/2015	Projected 2015/2016	Projected 2016/2017	Projected 2017/18	Projected 2018/19
Operating Budget	18,435,075	18,815,850	19,344,390	19,833,849	20,343,419	20,865,412	21,402,780
Proforma Debt Service	900,000	900,000	900,000	850,000	750,000	500,000	500,000
Lease Purchase	200,000	200,000	225,000	225,000	225,000	400,000	400,000
Adopted Budgets	**19,535,075**	**19,915,850**	**20,469,390**	**20,908,849**	**21,318,419**	**21,765,412**	**22,302,780**
Annual Percent Increase (Decrease)	-0.01%	1.94%	2.78%	2.15%	1.96%	2.10%	2.47%
Revenue Source							
Tax Levy	**17,722,270**	**17,725,000**	**17,756,880**	**18,148,923**	**18,517,995**	**18,923,758**	**19,419,162**
Ashford	3,718,083	3,611,262 (2.87%)	3,530,300 (2.24%)	3,434,557 (2.71%)	3,504,440 2.03%	3,395,554 (3.11%)	3,443,692 1.42%
Mansfield	9,503,549	10,005,514 5.28%	10,063,988 0.58%	10,574,821 5.08%	11,087,817 4.85%	11,318,512 2.08%	11,696,326 3.34%
Willington	4,503,368	4,108,224 (8.77%)	4,162,592 1.32%	4,139,545 (0.55%)	3,925,738 (5.16%)	4,209,692 7.23%	4,279,144 1.65%
Total Tax Levy	**17,725,000**	**17,725,000**	**17,756,880 0.18%**	**18,148,923 2.21%**	**18,517,995 2.03%**	**18,923,758 2.19%**	**19,419,162 2.62%**
State & Other Revenue:							
Transportation Grant	160,475	-	159,000	159,000	159,000	159,000	159,000
griculture Education Grant	219,880	208,000	220,000	222,200	224,422	226,666	228,933
griculture Education Tuition	596,195	663,340	597,600	603,576	609,612	615,708	621,865
olumbia Tuition	737,226	1,157,010	1,573,410	1,612,650	1,644,890	1,677,780	1,711,320
Special Education Tuition	11,847	160,000	160,000	160,000	160,000	160,000	160,000
Interest Income	87,182	2,500	2,500	2,500	2,500	2,500	2,500
Total State & Other Revenue:	**1,812,805**	**2,190,850**	**2,712,510**	**2,759,926**	**2,800,424**	**2,841,654**	**2,883,618**
Fund Balance							
Total Revenue	**19,537,805**	**19,915,850**	**20,469,390**	**20,908,849**	**21,318,419**	**21,765,412**	**22,302,780**
Annual Percent Increase (Decrease)	0.01%	1.94%	2.78%	2.15%	1.96%	2.10%	2.47%
Member Town Projected Enrollment							
	2012-2013 10/1/2011	**2013-2014** 10/1/2012	**2014-2015** 10/1/2013	**2015-2016** 10/1/2014	**2016-2017** 10/1/2015	**2017-2018** 10/1/2016	**2018-19** 10/1/2017
Ashford	232 20.98%	218 20.37%	201 19.88%	190 18.92%	183 18.92%	171 17.94%	169 17.73%
Mansfield	593 53.62%	604 56.45%	573 56.68%	585 58.27%	579 59.88%	570 59.81%	574 60.23%
Willington	281 25.41%	248 23.18%	237 23.44%	229 22.81%	205 21.20%	212 22.25%	210 22.04%
Total Enrollment	**1,106**	**1,070**	**1,011**	**1,004**	**967**	**953**	**953**
Ashford	-	(14) (6.03%)	(17) (7.80%)	(11) (5.47%)	(7) (3.68%)	(12) (6.56%)	(2) (1.17%)
Mansfield	-	11 1.85%	(31) (5.13%)	12 2.09%	(6) (1.03%)	(9) (1.55%)	4 0.70%
Willington	-	(33) (11.74%)	(11) (4.44%)	(8) (3.38%)	(24) (10.48%)	7 3.41%	(2) (0.94%)
Enrollment Increase (Decrease)	-	(36)	(59)	(7)	(37)	(14)	-

TOWN OF MANSFIELD, CONNECTICUT

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

YEAR ENDED JUNE 30,	PROPERTY TAXES	INTER-GOVERNMENTAL	INVESTMENT INCOME	CHARGES FOR SERVICES	NET INCREASE IN FAIR VALUE OF INVESTMENTS	CONTRIBUTIONS	OTHER FINANCING SOURCES	TOTAL
2004	17,572,787	18,224,822	132,779	3,069,647	35,827	97,976	100,226	39,234,064
2005	18,571,837	19,137,190	297,757	3,981,026	4,622	175,203	75,176	42,242,811
2006	19,380,701	21,305,763	534,578	3,700,284	-	190,647	35,662	45,147,635
2007	20,551,473	20,916,784	700,844	3,853,672	-	183,453	81,041	46,287,267
2008	21,921,177	26,468,325	487,192	4,004,829	-	237,263	64,853	53,183,639
2009	23,498,662	24,649,283	103,014	3,762,189	-	55,334	152,543	52,221,025
2010	23,989,637	24,268,726	76,173	3,711,409	-	51,503	160,736	52,258,184
2011	25,422,441	22,821,241	64,724	3,947,712	-	71,659	196,231	52,524,008
2012	25,991,047	33,900,538	75,122	4,190,596	-	79,529	218,556	64,455,388
2013	26,975,001	30,543,317	11,826	5,098,251	-	1,448,082	776,303	64,852,780

TOWN OF MANSFIELD, CONNECTICUT

ALL FUNDS EXPENDITURES AND OTHER FINANCING USES BY FUNCTION - BUDGETARY BASIS
LAST TEN YEARS
(UNAUDITED)

YEAR ENDED JUNE 30,	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	COMMUNITY SERVICES	COMMUNITY DEVELOPMENT	TOWNWIDE EXPENDITURES	EDUCATION	CAPITAL OUTLAY	DEBT SERVICE	TOTAL
2004	1,845,607	2,254,756	2,161,940	3,743,304	263,668	1,412,413	25,252,840	3,329,842	1,374,970	41,639,340
2005	1,521,750	2,357,210	2,351,884	3,756,881	243,000	1,772,149	26,478,820	2,003,430	1,241,507	41,726,631
2006	1,445,792	2,423,765	2,678,305	3,637,669	399,712	2,647,899	29,086,170	2,250,753	1,046,239	45,616,304
2007	1,830,252	2,561,450	2,896,753	3,804,230	462,318	2,124,445	29,991,931	2,152,606	981,482	46,805,467
2008	1,483,648	2,959,562	3,169,271	4,081,152	450,656	2,297,118	35,562,697	2,309,124	796,082	53,109,310
2009	1,499,878	2,928,387	3,225,131	4,091,147	792,917	2,521,997	33,711,808	3,492,470	712,336	52,976,071
2010	2,294,768	2,825,567	2,019,252	3,793,081	675,780	2,475,155	33,493,250	4,333,824	663,947	52,574,624
2011	2,493,342	3,176,632	2,135,618	3,924,752	644,361	2,353,028	34,114,493	2,767,464	810,303	52,419,993
2012	2,352,021	3,378,176	2,094,351	3,906,060	654,674	2,372,776	34,718,647	14,690,759	876,998	65,044,462
2013	2,409,250	3,596,832	2,157,691	5,370,430	736,118	2,611,262	34,530,737	13,288,309	842,086	65,542,715

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
2004	29.94	17,406,826	17,142,139	98.48%	264,264	17,406,403	100.00%	423
2005	30.93	18,314,656	18,028,677	98.44%	284,766	18,313,443	99.99%	1,213
2006	22.01	19,140,949	18,876,286	98.62%	263,414	19,139,700	99.99%	1,249
2007	22.88	20,343,456	20,035,289	98.49%	301,630	20,336,919	99.97%	6,537
2008	23.87	21,752,811	21,423,169	98.48%	316,061	21,739,230	99.94%	13,581
2009	25.42	23,373,465	22,991,472	98.37%	361,222	23,352,694	99.91%	20,771
2010	25.71	23,957,562	23,567,914	98.37%	354,798	23,922,712	99.85%	34,850
2011	25.71	24,661,568	24,365,981	98.80%	204,999	24,570,980	99.63%	90,588
2012	26.68	26,037,701	25,626,839	98.42%	229,040	25,855,879	99.30%	181,822
2013	27.16	26,718,687	26,284,127	98.37%		26,284,127	98.37%	434,560

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
2002	411,876,590	70%	79,082,060	13%	3,850,720	1%	28,549,730	5%	66,074,095	11%	589,433,195	3,696,830	585,736,365	29.94
2003	423,877,050	71%	68,463,490	11%	3,940,460	1%	30,133,670	5%	71,181,641	12%	597,596,311	3,522,073	594,074,238	30.93
2004	658,941,733	75%	106,028,890	12%	8,116,630	1%	32,199,575	4%	74,895,444	9%	880,182,272	5,186,612	874,995,660	22.01
2005	670,168,950	75%	107,835,200	12%	7,727,790	1%	33,853,075	4%	78,529,205	9%	898,114,220	5,844,410	892,269,810	22.88
2006	689,970,600	75%	108,312,710	12%	7,044,070	1%	35,057,720	4%	80,038,570	9%	920,423,670	6,232,636	914,191,034	23.87
2007	702,597,450	75%	108,694,140	12%	6,889,300	1%	36,401,718	4%	79,514,897	9%	934,097,505	6,347,879	927,749,626	25.24
2008	712,378,920	76%	108,803,970	12%	6,792,910	1%	35,487,753	4%	79,279,666	8%	939,743,219	6,462,259	933,280,960	25.71
2009	730,833,500	75%	129,850,480	13%	7,307,020	1%	34,955,764	4%	77,516,289	8%	980,463,053	6,418,378	974,044,675	25.71
2010	735,749,080	75%	12,982,260	13%	7,228,620	1%	35,730,116	4%	77,916,804	7%	980,446,880	6,007,704	974,439,176	25.71
2011	738,105,450	75%	130,229,800	13%	7,125,370	1%	35,552,335	4%	74,750,285	7%	985,763,240	5,365,505	980,397,735	27.16

* Total after changes by Board of Tax Review.

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

TABLE 7

TOWN OF MANSFIELD, CONNECTICUT

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

AS OF OCTOBER 1,	REAL ESTATE ASSESSED VALUATION	REAL ESTATE ESTIMATED TRUE VALUE	MOTOR VEHICLES ASSESSED VALUATION	PERSONAL PROPERTY ASSESSED VALUATION	TOTAL MOTOR VEHICLES AND PERSONAL PROPERTY ASSESSED VALUATION	TOTAL MOTOR VEHICLES AND PERSONAL PROPERTY ESTIMATED TRUE VALUE	TOTAL GROSS ASSESSED VALUATION	TOTAL EXEMPTIONS	TOTAL NET ASSESSED GRAND LIST *	TOTAL ESTIMATED TRUE VALUE	RATIO ASSESSED VALUE TO TRUE VALUE TOTAL **
2002	494,809,370	702,629,305	66,074,095	28,549,730	94,623,825	135,176,892	589,433,195	3,696,830	585,736,365	837,806,197	69.9%
2003	496,281,000	708,972,857	71,181,641	30,133,670	101,315,311	144,736,159	597,596,311	3,522,073	594,074,238	853,709,016	69.6%
2004	773,087,253	1,104,410,361	74,895,444	32,199,575	107,095,019	152,992,884	880,182,272	5,186,612	874,995,660	1,257,403,245	69.6%
2005	785,731,940	1,122,474,200	78,529,205	33,853,075	112,382,280	218,561,263	898,114,220	5,844,410	892,269,810	1,341,035,463	66.5%
2006	805,327,380	1,337,753,123	80,038,570	35,057,720	115,096,290	164,423,271	920,423,670	6,232,636	914,191,034	1,502,176,394	60.9%
2007	818,180,890	1,302,835,812	79,514,897	36,401,718	115,916,615	165,595,164	934,097,505	6,347,879	927,749,626	1,468,430,976	63.2%
2008	827,975,800	1,304,596,218	76,279,666	35,487,753	111,767,419	159,667,741	939,743,219	6,462,259	933,280,960	1,457,801,700	64.0%
2009	867,991,000	1,239,987,143	77,516,289	34,955,764	112,472,053	160,674,361	980,463,053	6,418,378	974,044,675	1,391,492,393	70.0%
2010	872,799,960	1,298,809,464	71,916,804	35,730,116	107,646,920	153,781,314	980,446,880	6,007,704	974,439,176	1,443,630,905	67.5%
2011	875,460,620	1,188,390,982	74,750,285	35,552,335	110,302,620	160,512,176	985,763,240	5,042,505	980,720,735	1,339,347,646	73.2%

* 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)

		GRAND LIST YEAR					
		2013			2004		
TAXPAYER	NATURE OF BUSINESS	ASSESSED VALUE	RANK	% OF TAXABLE GRAND LIST (1)	ASSESSED VALUE	RANK	% OF TAXABLE GRAND LIST (1)
Connecticut Light & Power Co.	Public Utility	$ 13,641,860	1	1.40%	$ 8,094,970	1	1.46%
RRE VIP, LLC	Apartments	10,788,820	2	1.11%			
Mansfield-Eastbrook Dev Corp LLC	Eastbrook Mall	9,242,310	3	0.95%	4,039,980	3	0.73%
157-35 OAP Holdings LLC	Apartments	8,656,270	4	0.89%			
Celeron Square Associates	Apartments	7,509,180	5	0.77%	3,645,880	5	0.66%
Colonial BT, LLC*	Apartments	5,390,000	6	0.55%	4,862,375	2	0.88%
Glen Ridge Cooperative Inc.	Housing Co-Op	5,306,770	7	0.54%	2,979,900	6	0.54%
New Samaritan Corp**	Nursing Home	5,018,020	8	0.51%	3,932,950	4	0.71%
Carriage Polo Run LLC	Apartments	4,895,240	9	0.50%			
Hayes-Kaufman Mansfield Assoc.***	Shopping Plaza	4,655,000	10	0.48%	2,601,590	8	0.47%
University of CT Cooperative Corporation	UCONN Co-op				2,781,630	7	0.50%
Nahan Hale Inn	Inn/Restaurant				2,178,720	10	0.39%
Orchard Acres Prop LLC	Apartments				2,453,990	9	0.44%
TOTAL		$ 75,103,470.00		7.70%	$ 37,571,985		6.78%

Source: Town Assessor Department.

(1) Based on a Net Taxable Grand List for October 1, 2011 and October 1, 2002 of $980,397,735 and $575,989,725, respectively after Board of Tax Review

TABLE 9

TOWN OF MANSFIELD, CONNECTICUT

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

YEAR ENDED JUNE 30	GENERAL OBLIGATION BONDS	PERCENTAGE OF ACTUAL TAXABLE VALUE OF PROPERTY	PERCENTAGE OF PERSONAL INCOME	PER CAPITA
2004	5,605,800	0.69%	0.63%	231
2005	4,643,220	0.56%	0.84%	190
2006	3,830,640	0.32%	1.00%	154
2007	3,043,060	0.24%	N/A	123
2008	2,400,480	0.17%	N/A	97
2009	1,887,900	0.13%	N/A	72
2010	1,450,320	0.10%	N/A	57
2011	3,904,811	0.28%	N/A	147
2012	3,458,760	0.24%	N/A	130
2013	3,012,709	0.22%	N/A	114

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

N/A- Information is not available.

TABLE 11

TOWN OF MANSFIELD, CONNECTICUT

COMPUTATION OF DIRECT AND OVERLAPPING INDEBTEDNESS
JUNE 30, 2013
(UNAUDITED)

Governmental Unit	Debt Outstanding	Percentage Applicable to Mansfield	Mansfield Share of Debt
Town of Mansfield	$ 3,458,760	100.00%	$ 3,458,760
Regional School District No. 19	4,357,731 *	56.45%	** 2,459,939
Net Direct and Overlapping Indebtedness			$ 5,918,699

* Debt is net of school grants receivable of $5,822,269.

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

TABLE 12

TOWN OF MANSFIELD, CONNECTICUT

SCHEDULE OF DEBT LIMITATION
JUNE 30, 2013
(UNAUDITED)

Total Tax Collections (including interest and lien fees) for the year ended June 30, 2013	$ 26,910,845
Reimbursement for Revenue Loss:	
Tax relief for elderly freeze	2,000
Base for Debt Limitation Computation	$ 26,912,845

	General Purpose	Schools	Sewers	Urban Renewal	Pension Deficit
Debt Limitation:					
2 1/4 times base	$ 60,553,901	$	$	$	$
4 1/2 times base		121,107,803			
3 3/4 times base			100,923,169		
3 1/4 times base				87,466,746	
3 times base					80,738,535
Total Debt Limitation	60,553,901	121,107,803	100,923,169	87,466,746	80,738,535
Indebtedness:					
Bonds payable	1,105,000	1,550,000	330,000		
Bonds authorized unissued	1,445,000				
Town portion of Regional School District No. 19 bonds payable - net		2,459,939			
Net Indebtedness (1)	2,550,000	4,009,939	330,000	-	-
Debt Limitation in Excess of Indebtedness	$ 58,003,901	$ 117,097,864	$ 100,593,169	$ 87,466,746	$ 80,738,535

(1) The total of the above net indebtedness amounts to:	$ 6,889,939
In no event shall total indebtedness exceed seven times the base for debt limitation computation:	$ 188,389,915

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

Fiscal	Schools		General Purpose		Sewer Purpose		Lease Purchase		Total
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Debt
2015	$ 77,500	$ 31,604	$ 118,750	$ 45,043	$ 23,750	$ 10,278	$ 63,651	$ 6,990	$ 377,566
2016	77,500	29,278	118,750	41,480	23,750	9,566			300,324
2017	77,500	26,954	118,750	37,918	23,750	8,854			293,726
2018	77,500	24,628	118,750	34,356	23,750	8,140			287,124
2019	77,500	22,304	118,750	30,793	23,750	7,427			280,524
2020	77,500	19,979	118,750	27,230	23,750	6,716			273,925
2021	77,500	17,654	118,750	23,668	23,750	6,004			267,326
2022	81,000	15,328	111,500	20,105	27,500	5,290			260,723
2023	81,000	12,799	111,500	16,622	27,500	4,432			253,853
2024	81,000	9,760	111,500	12,440	27,500	3,400			245,600
2025	81,000	6,520	111,500	7,980	27,500	2,300			236,800
2026	82,000	3,280	88,000	3,520	30,000	1,200			208,000
Total	$ 948,500	$ 220,088	$ 1,365,250	$ 301,155	$ 306,250	$ 73,607	$ 63,651	$ 6,990	$ 3,285,491

TABLE 13

TOWN OF MANSFIELD, CONNECTICUT

LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS

Year Ended June 30	Debt Limit	Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable
2004	122,143,231	8,689,284	113,453,947	7%
2005	128,681,014	7,511,401	121,169,613	6%
2006	134,734,047	6,808,645	127,925,402	5%
2007	142,741,830	6,143,040	136,598,790	4%
2008	152,468,890	5,475,355	146,993,535	4%
2009	164,332,504	8,897,611	155,434,893	5%
2010	167,515,187	8,997,414	158,517,773	5%
2011	181,077,596	8,144,509	172,933,087	4%
2012	181,160,987	7,666,612	173,494,375	4%
2013	188,389,915	6,889,939	181,499,976	4%

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

	CNR Fund Contribution to Capital (incl. Mgmt. Services)	General Fund Contribution to Capital	CNR and General Fund Contribution to Debt Service	Total	Current Year Levy	Percent of * Current Levy
Actual:						
1994/95	1,316,478	137,000	729,650	2,183,128	11,394,820	20.2
1995/96	1,835,402	60,500	605,090	2,500,992	11,732,830	22.0
1996/97	1,689,170	15,000	605,090	2,309,260	11,984,320	19.3
1997/98	1,369,058		684,500	2,053,558	12,265,370	16.7
1998/99	3,591,529		760,000	4,351,529	12,622,419	34.5
1999/00	3,449,200		675,000	4,124,200	12,910,418	31.9
2000/01	2,772,660		1,297,000	4,069,660	13,158,960	30.9
2001/02	3,361,682		855,000	4,216,682	13,916,430	30.3
2002/03	1,694,916		650,000	2,344,916	15,066,233	15.6
2003/04	830,034		635,000	1,465,034	16,940,806	8.6
2004/05	962,137		695,000	1,657,137	17,843,985	9.3
2005/06	1,271,109		650,000	1,921,109	18,746,740	10.2
2006/07	1,158,534	100,000	615,000	1,873,534	19,889,070	9.4
2007/08	84,300	644,000	600,000	1,328,300	21,253,018	6.2
2008/09	372,124	85,000	490,000	947,124	22,888,695	4.1
2009/10	316,000	685,000	650,000	1,651,000	23,364,477	7.1
2010/11	312,669	387,500	910,000	1,610,169	24,461,355	6.6
2011/12	369,079	476,000	825,000	1,670,079	26,016,649	6.4
2012/13	440,426	1,349,886	825,000	2,615,312	26,371,112	9.9
Estimated:						
2013/14	457,370	1,325,550	675,000	2,457,920	27,859,534	8.8
2014/15	478,720	1,599,880	350,000	2,428,600	29,042,314	8.4
2015/16	528,600	1,700,000	300,000	2,528,600	30,467,279	8.3
2016/17	528,600	1,750,000	300,000	2,578,600	32,042,043	8.0
2017/18	528,600	1,800,000	300,000	2,628,600	33,363,242	7.9
2018/19	528,600	1,800,000	275,000	2,603,600	34,690,799	7.5

Glossary of Budget Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MILL RATE – The rate applied to assessed valuation to determine property taxes. The mill rate for the proposed fiscal year 2013/2014 budget is 27.85 mills. This means that $27.85 in property taxes must be paid for every $1,000 of assessed value of property.

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

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

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

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

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

PROPERTY TAX – A locally levied tax based on the market value of property assessed at 70% during a given year by the local municipality. The revenues from property taxes represent the largest funding source for Mansfield municipal expenditures. By state law, all municipalities must revalue the market value of property every four years. Mansfield's next revaluation is October 1, 2014.

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

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

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

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

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

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

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

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

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

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

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

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

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