



TOWN OF MANSFIELD  
**SPECIAL TOWN COUNCIL MEETING**

Tuesday, February 14, 2012

5:30 pm

Council Chambers

Audrey P. Beck Municipal Building

AGENDA

Call to Order

Old Business

1. School Building Project (Item #1, 01/23/12 Agenda)
  - a. School tours
  - b. Project detail and cost projections
  - c. Minimum budget requirement (MBR)
  - d. Decision timeline options
  - e. Facility re-use options
  - f. Council deliberations
  - g. Next steps and wrap-up

Opportunity for Public to Comment

Adjournment

<b>Baseline (Option A excl. solar panels)</b>	<b>Spring 2012 Ref.</b>	<b>Fall 2012 Ref.</b>
Total Estimated Project Cost	\$25,452,048	\$26,216,119
State Reimbursement (20.1%)	\$5,110,153	\$5,262,504
Cost to Mansfield	\$20,341,895	\$20,953,615
Operational Savings	\$30,000	\$30,000

### Plan Description

#### Elementary Schools (All; Vinton, Goodwin, Southeast):

Maintain and repair (20 years)

Replace roof, windows, exterior doors, walls at transite walls, and plumbing fixtures

Renovate classroom doors: replace gym floors and partitions

ADA & technology upgrades, fire alarm system, kitchen, and electrical services

Install new heating/ventilation systems, and replace boilers

Adjust grade for handicap accessibility & Toilet room ADA modifications

3000sq ft paved play area

Asbestos abatement allowance

#### Additional (School specific):

Vinton: septic system, VCT replacement, playscape; Goodwin: septic system, playscape;

Southeast: VCT replacement, bulkhead at tunnels

#### Mansfield Middle School:

Adjust grade for handicap accessibility

Replace roof, windows, plumbing fixtures, exterior doors, fire alarm system, and soffit panels

Asbestos removal

Toilet room ADA modifications and new ADA compliant elevator

Technology upgrades

<b>Middle School Costs Included Above</b>	<b>Spring 2012 Ref.</b>	<b>Fall 2012 Ref.</b>
Total Estimated Project Cost	\$4,950,690	\$5,095,782
State Reimbursement (21.5%)	\$2,187,291	\$2,251,395
Cost to Mansfield	\$2,763,399	\$2,844,387
Operational Savings	n/a	n/a

### Pro's and Con's

- Maintains current "neighborhood" schools for 20 years
- Basic Improvements to all four facilities
- Lower energy costs, but not as much as new schools
- Maintains smaller school size
- No need to repurpose existing buildings
- Disruption to the learning environment during construction
- Does not achieve desired facility improvements – library media centers, separate gyms and cafeterias, larger classrooms or security systems
- No anticipated reduction to administrative personnel
- Cannot predict emergency repairs
- Lower cost during the 20 year bond period
- Does not include the replacement of the re-locatable classrooms
- What is the life expectancy of the buildings at the end of the 20 year period?

**Option A**

	Spring 2012 Ref.	Fall 2012 Ref.
Total Estimated Project Cost	\$30,913,495	\$31,840,181
State Reimbursement (21.5%)	\$6,660,096	\$6,858,237
Cost to Mansfield	\$24,253,399	\$24,981,944
Operational Savings	\$30,000	\$30,000

Plan Description

## Elementary Schools (All; Vinton, Goodwin, Southeast):

Maintain and repair (20 years)

Replace roof, windows, exterior doors, walls at transite walls, and plumbing fixtures

Renovate classroom doors: replace gym floors and partitions

ADA &amp; technology upgrades, fire alarm system, kitchen, and electrical services

Install new heating/ventilation systems, solar panels, and replace boilers

Adjust grade for handicap accessibility &amp; Toilet room ADA modifications

3000sq ft paved play area

Asbestos abatement allowance

## Additional (School specific):

Vinton: septic system, VCT replacement, playscape; Goodwin: septic system, playscape;

Southeast: VCT replacement, bulkhead at tunnels

## Mansfield Middle School:

Adjust grade for handicap accessibility

Replace roof, windows, plumbing fixtures, exterior doors, fire alarm system, and soffit panels

Asbestos removal

Toilet room ADA modifications and new ADA compliant elevator

Technology upgrades and solar panel installation

<b>Middle School Costs Included Above</b>	Spring 2012 Ref.	Fall 2012 Ref.
Total Estimated Project Cost	\$7,524,742	\$7,745,272
State Reimbursement (21.5%)	\$3,324,547	\$3,421,980
Cost to Mansfield	\$4,200,195	\$4,323,291
Operational Savings	n/a	n/a

Pro's and Con's

- Maintains current "neighborhood" schools for 20 years
- Basic Improvements to all four facilities
- Lower energy costs, but not as much as new schools
- Maintains smaller school size
- No need to repurpose existing buildings
- Some disruption to the learning environment during construction
- Does not achieve desired facility improvements – library media centers, separate gyms and cafeterias, larger classrooms or security systems
- No anticipated reduction to administrative personnel
- Cannot predict emergency repairs
- Lower cost during the 20 year bond period
- Does not include the replacement of the re-locatable classrooms
- What is the life expectancy of the buildings at the end of the 20 year period?

**Option A Enhanced**

	Spring 2012 Ref.	Fall 2012 Ref.
Total Estimated Project Cost	\$35,517,211	\$36,582,893
State Reimbursement (19.8%)	\$7,042,110	\$7,251,785
Cost to Mansfield	\$28,475,101	\$29,331,108
Operational Savings	\$30,000	\$30,000

Plan Description

Library/media centers at the elementary schools

Other facility improvements the same as Option A, seen below:

Elementary Schools (All; Vinton, Goodwin, Southeast):

Maintain and repair (20 years)

Replace roof, windows, exterior doors, walls at transite walls, and plumbing fixtures; Renovate classroom doors; Upgrade technologies, fire alarm system, kitchen, and electrical services; Install new heating/ventilation systems, solar panels, and replace boilers; Adjust grade for handicap accessibility; 3000sq ft paved play area; Gym floors and partitions; Asbestos abatement allowance; Toilet room ADA modifications

Additional (School specific):

Vinton: septic system, VCT replacement, playscape; Goodwin: septic system, playscape;

Southeast: VCT replacement, bulkhead at tunnels

Mansfield Middle School:

Adjust grade for handicap accessibility; Replace roof, windows, plumbing fixtures, exterior doors, fire alarm system, and soffit panels; Asbestos removal; Toilet room ADA modifications; New ADA compliant elevator; Technology upgrades and solar panel installation

<b>Middle School Costs Included Above</b>	Spring 2012 Ref.	Fall 2012 Ref.
Total Estimated Project Cost	\$7,524,742	\$7,745,272
State Reimbursement (21.5%)	\$3,324,547	\$3,421,980
Cost to Mansfield	\$4,200,195	\$4,323,291
Operational Savings	n/a	n/a

Pro's and Con's

- Provides for the addition of library/media centers at the elementary schools
- Other facility improvements the same as Option A, seen below:
- Maintains current "neighborhood" schools for 20 years
  - Basic Improvements to all four facilities
  - Lower energy costs, but not as much as new schools
  - Maintains smaller school size
  - No need to repurpose existing buildings
  - Some disruption to the learning environment during construction
  - Does not achieve desired facility improvements – separate gyms and cafeterias, larger classrooms or security systems
  - No anticipated reduction to administrative personnel
  - Cannot predict emergency repairs
  - Lower cost during the 20 year bond period
  - Does not include the replacement of the re-locatable classrooms
  - What is the life expectancy of the buildings at the end of the 20 year period?

**Option C**

	Spring 2012 Ref.	Fall 2012 Ref.
Total Estimated Project Cost	\$64,537,624	\$66,476,259
State Reimbursement (32%)	\$20,340,330	\$21,339,777
Cost to Mansfield	\$44,197,294	\$45,136,482
Operational Savings	\$650,000	\$650,000

Plan Description

## Elementary Schools:

Close one school, heavy alterations to the other two

Roof replacement, window replacement, installation of solar panels

Site Improvements (such as parking, roadways, sidewalks, septic systems, fire protection storage tank)

Vinton: 17,746sq ft new construction, 6,000sq ft phasing construction for library/media centers

Southeast: 24,433sq ft new construction, 6,000sq ft phasing construction for library/media centers

## Mansfield Middle School:

Roof replacement, window replacement, installation of solar panels

Selective heavy renovation on 4,821sq ft

Addition of 7,163sq ft to replace the modular classrooms

<b>Middle School Costs Included Above</b>	Spring 2012 Ref.	Fall 2012 Ref.
Total Estimated Project Cost	\$11,180,299	\$11,507,963
State Reimbursement (21.5%)	\$5,322,393	\$5,497,498
Cost to Mansfield	\$5,857,906	\$6,010,465
Operational Savings	n/a	n/a

Pro's and Con's

- Heavy alterations and improvements to two elementary schools
- Similar to Option A, but eliminates the use of one elementary school
- Operating savings by closing one school
- Educational benefits of new library/media centers

**Option E (700 Students)**

	Spring 2012 Ref.	Fall 2012 Ref.
Total Estimated Project Cost	\$61,362,289	\$63,205,054
State Reimbursement (48%)	\$29,545,025	\$30,484,768
Cost to Mansfield	\$31,817,264	\$32,720,286
Operational Savings	\$865,000	\$865,000

Plan Description

## Elementary Schools:

Close one school; demolish the other two. Build two new elementary schools, sites to be determined. Cost estimates reflect new schools at the Goodwin and Southeast sites. Each new school will be 53,592sq ft.

Site improvements (such as excavation & earthwork for additions, parking, roadways, sidewalks, septic systems, fire protection storage tank)

## Mansfield Middle School:

Roof replacement, window replacement, installation of solar panels  
 Selective heavy renovation on 4,821sq ft  
 Addition of 7,163sq ft to replace the modular classrooms

<b>Middle School Costs Included Above</b>	Spring 2012 Ref.	Fall 2012 Ref.
Total Estimated Project Cost	\$11,180,299	\$11,507,963
State Reimbursement (21.5%)	\$5,384,282	\$5,561,423
Cost to Mansfield	\$5,796,018	\$5,946,541
Operational Savings	n/a	n/a

Pro's and Con's

- New construction promotes sustainability and efficient use of resources
- Most modern and efficient energy management systems – lowest energy costs
- State of the art library/media centers
- Re-locatable classrooms replaced with permanent construction
- Separate gymnasiums from cafeterias
- Vehicle access & pedestrian safety improvements
- Increase net reimbursement due to reduced square footage
- Improved social-emotional opportunities for students
- Improved ability for teachers to collaborate
- Easier to maintain classroom size in compliance with district guidelines
- More effective sharing of staff specialists (Counseling, OT, PT)
- Better coordination for special education teachers
- Allow for uniform classroom size
- Improved building security (offices located at front of building)
- More flexible to accommodate increased enrollment
- Newer facilities enhance the attractiveness of the community for existing/new residents/businesses
- Best return on investment in the long term?
- Land Acquisition estimated at \$450,000

**Option E (750 Students)**

	Spring 2012 Ref.	Fall 2012 Ref.
Total Estimated Project Cost	\$63,798,987	\$65,715,321
State Reimbursement (45%)	\$28,925,810	\$29,841,315
Cost to Mansfield	\$34,873,177	\$35,874,006
Operational Savings	\$865,000	\$865,000

Plan Description

## Elementary Schools:

Close Vinton, demolish Goodwin and Southeast. Build two new elementary schools, one at the Goodwin site and one at the Southeast site. Each new school will be 57,961sq ft.

## Mansfield Middle School:

Roof replacement, window replacement, installation of solar panels  
 Selective heavy renovation on 4,821sq ft  
 Addition of 7,163sq ft to replace the modular classrooms

<b>Middle School Costs Included Above</b>	Spring 2012 Ref.	Fall 2012 Ref.
Total Estimated Project Cost	\$11,180,299	\$11,507,963
State Reimbursement (21.5%)	\$5,322,393	\$5,497,498
Cost to Mansfield	\$5,857,906	\$6,010,465
Operational Savings	n/a	n/a

Pro's and Con's

- New construction promotes sustainability and efficient use of resources
- Most modern and efficient energy management systems – lowest energy costs
- State of the art library/media centers
- Re-locatable classrooms replaced with permanent construction
- Separate gymnasiums from cafeterias
- Vehicle access & pedestrian safety improvements
- Increase net reimbursement due to reduced square footage
- Improved social-emotional opportunities for students
- Improved ability for teachers to collaborate
- Easier to maintain classroom size in compliance with district guidelines
- More effective sharing of staff specialists (Counseling, OT, PT)
- Better coordination for special education teachers
- Allow for uniform classroom size
- Improved building security (offices located at front of building)
- More flexible to accommodate increased enrollment
- Newer facilities enhance the attractiveness of the community for existing/new residents/businesses
- Best return on investment in the long term?
- Land Acquisition estimated at \$450,000

Town of Mansfield  
Proforma General Fund Revenues and Expenditures  
Budget Forecast

**Baseline**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b>REVENUES AND TRANSFERS:</b>									
Property Taxes	\$ 24,922,879	\$ 25,707,520	\$ 25,912,232	\$ 27,088,935	\$ 28,275,146	\$ 30,263,924	\$ 32,170,014	\$ 33,625,012	\$ 34,954,020
Tax Related Items	443,769	310,000	310,000	313,100	316,231	319,393	322,587	325,813	329,071
Licenses and Permits	371,542	490,370	490,370	495,274	500,226	505,229	510,281	515,384	520,538
Federal Support - Government	17,363	1,850	1,850	1,869	1,887	1,906	1,925	1,944	1,964
State Support - Education	8,772,718	10,192,080	10,260,557	10,363,163	10,466,794	10,571,462	10,677,177	10,783,949	10,891,788
State Support - Government	7,370,539	7,183,030	7,047,421	7,117,895	7,189,074	7,260,965	7,333,575	7,406,910	7,480,979
Local Support - Government	14,895								
Municipal Revenue Sharing			302,581	305,607	308,663	311,750	314,867	318,016	321,196
Charge for Services	342,400	325,000	325,000	328,250	331,533	334,848	338,196	341,578	344,994
Fines and Forfeitures	35,147	31,190	31,190	31,502	31,817	32,135	32,456	32,781	33,109
Miscellaneous	96,316	87,610	87,610	88,486	89,371	90,265	91,167	92,079	93,000
Transfers from Other Funds	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Revenues and Transfers</b>	<b>42,390,068</b>	<b>44,331,150</b>	<b>44,771,311</b>	<b>46,136,580</b>	<b>47,513,243</b>	<b>49,694,376</b>	<b>51,794,746</b>	<b>53,445,966</b>	<b>54,973,158</b>
<b>EXPENDITURES AND TRANSFERS:</b>									
General Government	2,255,782	2,345,690	2,392,604	2,464,382	2,538,313	2,614,463	2,692,897	2,773,684	2,856,894
Public Safety	2,872,456	2,881,900	3,039,538	3,230,724	3,427,646	3,530,475	3,636,389	3,745,481	3,857,846
Public Works	1,954,387	2,014,020	2,054,300	2,115,929	2,179,407	2,244,790	2,312,133	2,381,497	2,452,942
Community Services	1,573,732	1,671,205	1,704,629	1,755,768	1,808,441	1,862,694	1,918,575	1,976,132	2,035,416
Community Development	483,159	546,635	557,568	574,295	591,524	609,269	627,547	646,374	665,765
Education (K-8)	19,150,854	20,588,160	20,588,160	21,205,805	21,841,979	22,497,238	23,141,255	23,835,493	24,550,558
Education (K-8) - Anticipated Savings						(30,000)			
Education (9-12)	9,924,227	9,729,230	9,552,849	9,811,750	9,869,252	10,178,334	10,322,537	10,632,213	10,951,180
Town-Wide Expenditures	2,303,027	2,497,630	2,547,583	2,624,010	2,702,730	2,783,812	2,867,327	2,953,346	3,041,947
Transfers to Other Funds	1,668,260	1,872,660	1,984,080	1,903,917	2,003,950	2,853,300	3,726,085	3,951,746	4,010,611
<b>Total Expenditures and Transfers</b>	<b>42,185,884</b>	<b>44,147,130</b>	<b>44,421,311</b>	<b>45,686,580</b>	<b>46,963,243</b>	<b>49,144,376</b>	<b>51,244,746</b>	<b>52,895,966</b>	<b>54,423,158</b>
<b>RESULTS OF OPERATIONS</b>	<b>204,184</b>	<b>184,020</b>	<b>350,000</b>	<b>450,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,865,928</b>	<b>2,070,112</b>	<b>2,254,132</b>	<b>2,604,132</b>	<b>3,054,132</b>	<b>3,604,132</b>	<b>4,154,132</b>	<b>4,704,132</b>	<b>5,254,132</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,070,112</b>	<b>\$ 2,254,132</b>	<b>\$ 2,604,132</b>	<b>\$ 3,054,132</b>	<b>\$ 3,604,132</b>	<b>\$ 4,154,132</b>	<b>\$ 4,704,132</b>	<b>\$ 5,254,132</b>	<b>\$ 5,804,132</b>
<b>SUPPLEMENTAL INFORMATION:</b>									
Mill Rate	25.71	26.68	26.64	27.47	28.30	30.03	31.64	32.76	33.74
Mill Rate Change	0.00	0.97	(0.04)	0.83	0.84	1.73	1.61	1.13	0.98
Percentage Increase (Decrease)	0.00%	3.77%	-0.16%	3.11%	3.05%	6.10%	5.35%	3.56%	2.98%
<b>Grand List</b>	<b>968,670,393</b>	<b>973,722,578</b>	<b>978,591,191</b>	<b>988,377,103</b>	<b>998,260,874</b>	<b>1,008,243,483</b>	<b>1,018,325,917</b>	<b>1,028,509,177</b>	<b>1,038,794,268</b>
<b>Taxes-Median Assessed Value</b>	<b>4,334</b>	<b>4,497</b>	<b>4,490</b>	<b>4,630</b>	<b>4,771</b>	<b>5,062</b>	<b>5,333</b>	<b>5,523</b>	<b>5,687</b>
<b>Increase</b>	<b>-</b>	<b>164</b>	<b>(7)</b>	<b>140</b>	<b>141</b>	<b>291</b>	<b>271</b>	<b>190</b>	<b>165</b>

Town of Mansfield  
Proforma General Fund Revenues and Expenditures  
Budget Forecast

**Baseline**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Current Year Taxes	24,461,355	25,707,520	25,562,232	26,638,935	27,725,146	29,713,924	31,620,014	33,075,012	34,404,020
Elderly Programs	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	420,000	440,000	470,419	474,056	494,815	529,619	562,975	588,438	611,695
Tax Levy	24,915,655	26,181,820	26,066,951	27,147,291	28,254,261	30,277,842	32,217,290	33,697,750	35,050,015
Percent Uncollected	1.69%	1.68%	1.80%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
Increase in Tax Levy									
Dollars	1,101,878	1,266,165	(114,869)	1,080,341	1,106,970	2,023,581	1,939,447	1,480,460	1,352,265
Percentage	4.63%	5.08%	-0.44%	4.14%	4.08%	7.16%	6.41%	4.60%	4.01%

**ASSUMPTIONS:**

- 1 Tax Related Items are projected to remain flat for FY 2011/12 and 2012/13; increase an average of 1% per year thereafter.
- 2 State and Other Revenues are projected at Gov's proposed for 2011/12 and 2012/13 and 1% increase thereafter
- 3 Expenditures for Education (Grades K-8) are projected to increase 3% annually after FY 2012/13.
- 4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget.  
Region 19 assumptions: The annual operating budget projections are projected to increase 3% after 2012/13.  
The Town's levy for Region 19 is adjusted by changes in student population.  
State and other revenue is projected to increase by 1% annually after 2012/13.
- 5 The Grand List is projected at a slight increase (0.5%) for FY 2011/12 & 2012/13 and then increase 1.0% annually thereafter.
- 6 Expenditures for Town are projected to increase 2% for FY 2012/13 and then 3% per year thereafter.
- 7 Reserve for Uncollected taxes is 1.75% of the total levy.
- 8 Public Safety - add \$100,000 in FY 11/12, 12/13, 13/14, 14/15 for police services per the police study.

9 Transfers to Other Funds:	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Other Operating	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Downtown Partnership	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Parks & Recreation	340,760	347,600	354,550	365,447	376,440	387,730	399,317	411,301	423,641
Debt Service - Current	760,000	825,000	844,530	650,720	380,010	300,320	293,730	287,120	280,520
Debt Service - School Bldg Project					257,500	1,072,750	1,838,038	1,955,575	1,906,450
Capital Projects	387,500	450,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000
Medical Pension Trust Fund	50,000	52,500	55,000	57,750	60,000	62,500	65,000	67,750	70,000
	1,668,260	1,805,100	1,984,080	1,903,917	2,003,950	2,853,300	3,726,085	3,951,746	4,010,611

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

Town of Mansfield  
Proforma General Fund Revenues and Expenditures  
Budget Forecast

**Option A**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b>REVENUES AND TRANSFERS:</b>									
Property Taxes	\$ 24,922,879	\$ 25,707,520	\$ 25,912,232	\$ 27,088,935	\$ 28,292,146	\$ 30,521,074	\$ 32,580,076	\$ 33,979,987	\$ 35,300,195
Tax Related Items	443,769	310,000	310,000	313,100	316,231	319,393	322,587	325,813	329,071
Licenses and Permits	371,542	490,370	490,370	495,274	500,226	505,229	510,281	515,384	520,538
Federal Support - Government	17,363	1,850	1,850	1,869	1,887	1,906	1,925	1,944	1,964
State Support - Education	8,772,718	10,192,080	10,260,557	10,363,163	10,466,794	10,571,462	10,677,177	10,783,949	10,891,788
State Support - Government	7,370,539	7,183,030	7,047,421	7,117,895	7,189,074	7,260,965	7,333,575	7,406,910	7,480,979
Local Support - Government	14,895								
Municipal Revenue Sharing			302,581	305,607	308,663	311,750	314,867	318,016	321,196
Charge for Services	342,400	325,000	325,000	328,250	331,533	334,848	338,196	341,578	344,994
Fines and Forfeitures	35,147	31,190	31,190	31,502	31,817	32,135	32,456	32,781	33,109
Miscellaneous	96,316	87,610	87,610	88,486	89,371	90,265	91,167	92,079	93,000
Transfers from Other Funds	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Revenues and Transfers</b>	<b>42,390,068</b>	<b>44,331,150</b>	<b>44,771,311</b>	<b>46,136,580</b>	<b>47,530,243</b>	<b>49,951,526</b>	<b>52,204,808</b>	<b>53,800,941</b>	<b>55,319,333</b>
<b>EXPENDITURES AND TRANSFERS:</b>									
General Government	2,255,782	2,345,690	2,392,604	2,464,382	2,538,313	2,614,463	2,692,897	2,773,684	2,856,894
Public Safety	2,872,456	2,881,900	3,039,538	3,230,724	3,427,646	3,530,475	3,636,389	3,745,481	3,857,846
Public Works	1,954,387	2,014,020	2,054,300	2,115,929	2,179,407	2,244,790	2,312,133	2,381,497	2,452,942
Community Services	1,573,732	1,671,205	1,704,629	1,755,768	1,808,441	1,862,694	1,918,575	1,976,132	2,035,416
Community Development	483,159	546,635	557,568	574,295	591,524	609,269	627,547	646,374	665,765
Education (K-8)	19,150,854	20,588,160	20,588,160	21,205,805	21,841,979	22,497,238	23,141,255	23,835,493	24,550,558
Education (K-8) - Anticipated Savings						(30,000)			
Education (9-12)	9,924,227	9,729,230	9,552,849	9,811,750	9,869,252	10,178,334	10,322,537	10,632,213	10,951,180
Town-Wide Expenditures	2,303,027	2,497,630	2,547,583	2,624,010	2,702,730	2,783,812	2,867,327	2,953,346	3,041,947
Transfers to Other Funds	1,668,260	1,872,660	1,984,080	1,903,917	2,020,950	3,110,450	4,136,147	4,306,721	4,356,786
<b>Total Expenditures and Transfers</b>	<b>42,185,884</b>	<b>44,147,130</b>	<b>44,421,311</b>	<b>45,686,580</b>	<b>46,980,243</b>	<b>49,401,526</b>	<b>51,654,808</b>	<b>53,250,941</b>	<b>54,769,333</b>
<b>RESULTS OF OPERATIONS</b>	<b>204,184</b>	<b>184,020</b>	<b>350,000</b>	<b>450,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,865,928</b>	<b>2,070,112</b>	<b>2,254,132</b>	<b>2,604,132</b>	<b>3,054,132</b>	<b>3,604,132</b>	<b>4,154,132</b>	<b>4,704,132</b>	<b>5,254,132</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,070,112</b>	<b>\$ 2,254,132</b>	<b>\$ 2,604,132</b>	<b>\$ 3,054,132</b>	<b>\$ 3,604,132</b>	<b>\$ 4,154,132</b>	<b>\$ 4,704,132</b>	<b>\$ 5,254,132</b>	<b>\$ 5,804,132</b>
<b>SUPPLEMENTAL INFORMATION:</b>									
Mill Rate	25.71	26.68	26.64	27.47	28.32	30.29	32.05	33.11	34.08
Mill Rate Change	0.00	0.97	(0.04)	0.83	0.85	1.97	1.76	1.07	0.97
Percentage Increase (Decrease)	0.00%	3.77%	-0.16%	3.11%	3.11%	6.95%	5.80%	3.33%	2.91%
<b>Grand List</b>	<b>968,670,393</b>	<b>973,722,578</b>	<b>978,591,191</b>	<b>988,377,103</b>	<b>998,260,874</b>	<b>1,008,243,483</b>	<b>1,018,325,917</b>	<b>1,028,509,177</b>	<b>1,038,794,268</b>
Taxes-Median Assessed Value	4,334	4,497	4,490	4,630	4,774	5,106	5,402	5,582	5,745
Increase	-	164	(7)	140	144	332	296	180	163

Town of Mansfield  
Proforma General Fund Revenues and Expenditures  
Budget Forecast

**Option A**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Current Year Taxes	24,461,355	25,707,520	25,562,232	26,638,935	27,742,146	29,971,074	32,030,076	33,429,987	34,750,195
Elderly Programs	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	420,000	440,000	470,419	474,056	495,113	534,119	570,151	594,650	617,753
Tax Levy	24,915,655	26,181,820	26,066,951	27,147,291	28,271,559	30,539,493	32,634,528	34,058,937	35,402,248
Percent Uncollected	1.69%	1.68%	1.80%	1.75%	1.75%	1.75%	1.75%	1.75%	1.74%
Increase in Tax Levy									
Dollars	1,101,878	1,266,165	(114,869)	1,080,341	1,124,268	2,267,934	2,095,035	1,424,409	1,343,311
Percentage	4.63%	5.08%	-0.44%	4.14%	4.14%	8.02%	6.86%	4.36%	3.94%

**ASSUMPTIONS:**

- 1 Tax Related Items are projected to remain flat for FY 2011/12 and 2012/13; increase an average of 1% per year thereafter.
- 2 State and Other Revenues are projected at Gov's proposed for 2011/12 and 2012/13 and 1% increase thereafter
- 3 Expenditures for Education (Grades K-8) are projected to increase 3% annually after FY 2012/13.
- 4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget.  
Region 19 assumptions: The annual operating budget projections are projected to increase 3% after 2012/13.  
The Town's levy for Region 19 is adjusted by changes in student population.  
State and other revenue is projected to increase by 1% annually after 2012/13.
- 5 The Grand List is projected at a slight increase (0.5%) for FY 2011/12 & 2012/13 and then increase 1.0% annually thereafter.
- 6 Expenditures for Town are projected to increase 2% for FY 2012/13 and then 3% per year thereafter.
- 7 Reserve for Uncollected taxes is 1.75% of the total levy.
- 8 Public Safety - add \$100,000 in FY 11/12, 12/13, 13/14, 14/15 for police services per the police study.

9 Transfers to Other Funds:	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Other Operating	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Downtown Partnership	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Parks & Recreation	340,760	347,600	354,550	365,447	376,440	387,730	399,317	411,301	423,641
Debt Service - Current	760,000	825,000	844,530	650,720	380,010	300,320	293,730	287,120	280,520
Debt Service - School Bldg Project					274,500	1,329,900	2,248,100	2,310,550	2,252,625
Capital Projects	387,500	450,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000
Medical Pension Trust Fund	50,000	52,500	55,000	57,750	60,000	62,500	65,000	67,750	70,000
	1,668,260	1,805,100	1,984,080	1,903,917	2,020,950	3,110,450	4,136,147	4,306,721	4,356,786

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

Town of Mansfield  
 Proforma General Fund Revenues and Expenditures  
 Budget Forecast

**Option A Enhanced**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b>REVENUES AND TRANSFERS:</b>									
Property Taxes	\$ 24,922,879	\$ 25,707,520	\$ 25,912,232	\$ 27,088,935	\$ 28,411,146	\$ 30,837,124	\$ 32,964,951	\$ 34,355,687	\$ 35,666,720
Tax Related Items	443,769	310,000	310,000	313,100	316,231	319,393	322,587	325,813	329,071
Licenses and Permits	371,542	490,370	490,370	495,274	500,226	505,229	510,281	515,384	520,538
Federal Support - Government	17,363	1,850	1,850	1,869	1,887	1,906	1,925	1,944	1,964
State Support - Education	8,772,718	10,192,080	10,260,557	10,363,163	10,466,794	10,571,462	10,677,177	10,783,949	10,891,788
State Support - Government	7,370,539	7,183,030	7,047,421	7,117,895	7,189,074	7,260,965	7,333,575	7,406,910	7,480,979
Local Support - Government	14,895								
Municipal Revenue Sharing			302,581	305,607	308,663	311,750	314,867	318,016	321,196
Charge for Services	342,400	325,000	325,000	328,250	331,533	334,848	338,196	341,578	344,994
Fines and Forfeitures	35,147	31,190	31,190	31,502	31,817	32,135	32,456	32,781	33,109
Miscellaneous	96,316	87,610	87,610	88,486	89,371	90,265	91,167	92,079	93,000
Transfers from Other Funds	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Revenues and Transfers</b>	<b>42,390,068</b>	<b>44,331,150</b>	<b>44,771,311</b>	<b>46,136,580</b>	<b>47,649,243</b>	<b>50,267,576</b>	<b>52,589,683</b>	<b>54,176,641</b>	<b>55,685,858</b>
<b>EXPENDITURES AND TRANSFERS:</b>									
General Government	2,255,782	2,345,690	2,392,604	2,464,382	2,538,313	2,614,463	2,692,897	2,773,684	2,856,894
Public Safety	2,872,456	2,881,900	3,039,538	3,230,724	3,427,646	3,530,475	3,636,389	3,745,481	3,857,846
Public Works	1,954,387	2,014,020	2,054,300	2,115,929	2,179,407	2,244,790	2,312,133	2,381,497	2,452,942
Community Services	1,573,732	1,671,205	1,704,629	1,755,768	1,808,441	1,862,694	1,918,575	1,976,132	2,035,416
Community Development	483,159	546,635	557,568	574,295	591,524	609,269	627,547	646,374	665,765
Education (K-8)	19,150,854	20,588,160	20,588,160	21,205,805	21,841,979	22,497,238	23,141,255	23,835,493	24,550,558
Education (K-8) - Anticipated Savings						(30,000)			
Education (9-12)	9,924,227	9,729,230	9,552,849	9,811,750	9,869,252	10,178,334	10,322,537	10,632,213	10,951,180
Town-Wide Expenditures	2,303,027	2,497,630	2,547,583	2,624,010	2,702,730	2,783,812	2,867,327	2,953,346	3,041,947
Transfers to Other Funds	1,668,260	1,872,660	1,984,080	1,903,917	2,139,950	3,426,500	4,521,022	4,682,421	4,723,311
<b>Total Expenditures and Transfers</b>	<b>42,185,884</b>	<b>44,147,130</b>	<b>44,421,311</b>	<b>45,686,580</b>	<b>47,099,243</b>	<b>49,717,576</b>	<b>52,039,683</b>	<b>53,626,641</b>	<b>55,135,858</b>
<b>RESULTS OF OPERATIONS</b>	<b>204,184</b>	<b>184,020</b>	<b>350,000</b>	<b>450,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,865,928</b>	<b>2,070,112</b>	<b>2,254,132</b>	<b>2,604,132</b>	<b>3,054,132</b>	<b>3,604,132</b>	<b>4,154,132</b>	<b>4,704,132</b>	<b>5,254,132</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,070,112</b>	<b>\$ 2,254,132</b>	<b>\$ 2,604,132</b>	<b>\$ 3,054,132</b>	<b>\$ 3,604,132</b>	<b>\$ 4,154,132</b>	<b>\$ 4,704,132</b>	<b>\$ 5,254,132</b>	<b>\$ 5,804,132</b>
<b>SUPPLEMENTAL INFORMATION:</b>									
Mill Rate	25.71	26.68	26.64	27.47	28.44	30.61	32.43	33.49	34.44
Mill Rate Change	0.00	0.97	(0.04)	0.83	0.98	2.17	1.82	1.05	0.95
Percentage Increase (Decrease)	0.00%	3.77%	-0.16%	3.11%	3.55%	7.62%	5.96%	3.25%	2.84%
<b>Grand List</b>	<b>968,670,393</b>	<b>973,722,578</b>	<b>978,591,191</b>	<b>988,377,103</b>	<b>998,260,874</b>	<b>1,008,243,483</b>	<b>1,018,325,917</b>	<b>1,028,509,177</b>	<b>1,038,794,268</b>
Taxes-Median Assessed Value	4,334	4,497	4,490	4,630	4,794	5,159	5,467	5,644	5,805
Increase	-	164	(7)	140	164	365	307	178	161

Town of Mansfield  
Proforma General Fund Revenues and Expenditures  
Budget Forecast

**Option A Enhanced**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Current Year Taxes	24,461,355	25,707,520	25,562,232	26,638,935	27,861,146	30,287,124	32,414,951	33,805,687	35,116,720
Elderly Programs	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	420,000	440,000	470,419	474,056	497,195	539,650	576,887	601,225	624,168
Tax Levy	24,915,655	26,181,820	26,066,951	27,147,291	28,392,641	30,861,073	33,026,138	34,441,212	35,775,187
Percent Uncollected	1.69%	1.68%	1.80%	1.75%	1.75%	1.75%	1.75%	1.75%	1.74%
Increase in Tax Levy									
Dollars	1,101,878	1,266,165	(114,869)	1,080,341	1,245,350	2,468,432	2,165,065	1,415,074	1,333,975
Percentage	4.63%	5.08%	-0.44%	4.14%	4.59%	8.69%	7.02%	4.28%	3.87%

**ASSUMPTIONS:**

- 1 Tax Related Items are projected to remain flat for FY 2011/12 and 2012/13; increase an average of 1% per year thereafter.
- 2 State and Other Revenues are projected at Gov's proposed for 2011/12 and 2012/13 and 1% increase thereafter
- 3 Expenditures for Education (Grades K-8) are projected to increase 3% annually after FY 2012/13.
- 4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget.  
Region 19 assumptions:       The annual operating budget projections are projected to increase 3% after 2012/13.  
                                      The Town's levy for Region 19 is adjusted by changes in student population.  
                                      State and other revenue is projected to increase by 1% annually after 2012/13.
- 5 The Grand List is projected at a slight increase (0.5%) for FY 2011/12 & 2012/13 and then increase 1.0% annually thereafter.
- 6 Expenditures for Town are projected to increase 2% for FY 2012/13 and then 3% per year thereafter.
- 7 Reserve for Uncollected taxes is 1.75% of the total levy.
- 8 Public Safety - add \$100,000 in FY 11/12, 12/13, 13/14, 14/15 for police services per the police study.

9 Transfers to Other Funds:	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Other Operating	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Downtown Partnership	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Parks & Recreation	340,760	347,600	354,550	365,447	376,440	387,730	399,317	411,301	423,641
Debt Service - Current	760,000	825,000	844,530	650,720	380,010	300,320	293,730	287,120	280,520
Debt Service - School Bldg Project					393,500	1,645,950	2,632,975	2,686,250	2,619,150
Capital Projects	387,500	450,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000
Medical Pension Trust Fund	50,000	52,500	55,000	57,750	60,000	62,500	65,000	67,750	70,000
	1,668,260	1,805,100	1,984,080	1,903,917	2,139,950	3,426,500	4,521,022	4,682,421	4,723,311

10 Median Assessed Value 10/1/10       \$   168,560

Town of Mansfield  
Proforma General Fund Revenues and Expenditures  
Budget Forecast

**Option C**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b>REVENUES AND TRANSFERS:</b>									
Property Taxes	\$ 24,922,879	\$ 25,707,520	\$ 25,912,232	\$ 27,088,935	\$ 28,760,146	\$ 31,040,549	\$ 33,736,201	\$ 35,128,941	\$ 36,373,788
Tax Related Items	443,769	310,000	310,000	313,100	316,231	319,393	322,587	325,813	329,071
Licenses and Permits	371,542	490,370	490,370	495,274	500,226	505,229	510,281	515,384	520,538
Federal Support - Government	17,363	1,850	1,850	1,869	1,887	1,906	1,925	1,944	1,964
State Support - Education	8,772,718	10,192,080	10,260,557	10,363,163	10,466,794	10,571,462	10,677,177	10,783,949	10,891,788
State Support - Government	7,370,539	7,183,030	7,047,421	7,117,895	7,189,074	7,260,965	7,333,575	7,406,910	7,480,979
Local Support - Government	14,895								
Municipal Revenue Sharing			302,581	305,607	308,663	311,750	314,867	318,016	321,196
Charge for Services	342,400	325,000	325,000	328,250	331,533	334,848	338,196	341,578	344,994
Fines and Forfeitures	35,147	31,190	31,190	31,502	31,817	32,135	32,456	32,781	33,109
Miscellaneous	96,316	87,610	87,610	88,486	89,371	90,265	91,167	92,079	93,000
Transfers from Other Funds	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Revenues and Transfers</b>	<b>42,390,068</b>	<b>44,331,150</b>	<b>44,771,311</b>	<b>46,136,580</b>	<b>47,998,243</b>	<b>50,471,001</b>	<b>53,360,933</b>	<b>54,949,895</b>	<b>56,392,926</b>
<b>EXPENDITURES AND TRANSFERS:</b>									
General Government	2,255,782	2,345,690	2,392,604	2,464,382	2,538,313	2,614,463	2,692,897	2,773,684	2,856,894
Public Safety	2,872,456	2,881,900	3,039,538	3,230,724	3,427,646	3,530,475	3,636,389	3,745,481	3,857,846
Public Works	1,954,387	2,014,020	2,054,300	2,115,929	2,179,407	2,244,790	2,312,133	2,381,497	2,452,942
Community Services	1,573,732	1,671,205	1,704,629	1,755,768	1,808,441	1,862,694	1,918,575	1,976,132	2,035,416
Community Development	483,159	546,635	557,568	574,295	591,524	609,269	627,547	646,374	665,765
Education (K-8)	19,150,854	20,588,160	20,588,160	21,205,805	21,841,979	22,497,238	22,487,205	23,161,822	23,856,676
Education (K-8) - Anticipated Savings						(665,000)			
Education (9-12)	9,924,227	9,729,230	9,552,849	9,811,750	9,869,252	10,178,334	10,322,537	10,632,213	10,951,180
Town-Wide Expenditures	2,303,027	2,497,630	2,547,583	2,624,010	2,702,730	2,783,812	2,867,327	2,953,346	3,041,947
Transfers to Other Funds	1,668,260	1,872,660	1,984,080	1,903,917	2,488,950	4,264,925	5,946,322	6,129,346	6,124,261
<b>Total Expenditures and Transfers</b>	<b>42,185,884</b>	<b>44,147,130</b>	<b>44,421,311</b>	<b>45,686,580</b>	<b>47,448,243</b>	<b>49,921,001</b>	<b>52,810,933</b>	<b>54,399,895</b>	<b>55,842,926</b>
<b>RESULTS OF OPERATIONS</b>	<b>204,184</b>	<b>184,020</b>	<b>350,000</b>	<b>450,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,865,928</b>	<b>2,070,112</b>	<b>2,254,132</b>	<b>2,604,132</b>	<b>3,054,132</b>	<b>3,604,132</b>	<b>4,154,132</b>	<b>4,704,132</b>	<b>5,254,132</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,070,112</b>	<b>\$ 2,254,132</b>	<b>\$ 2,604,132</b>	<b>\$ 3,054,132</b>	<b>\$ 3,604,132</b>	<b>\$ 4,154,132</b>	<b>\$ 4,704,132</b>	<b>\$ 5,254,132</b>	<b>\$ 5,804,132</b>
<b>SUPPLEMENTAL INFORMATION:</b>									
Mill Rate	25.71	26.68	26.64	27.47	28.80	30.81	33.20	34.25	35.13
Mill Rate Change	0.00	0.97	(0.04)	0.83	1.33	2.02	2.39	1.05	0.88
Percentage Increase (Decrease)	0.00%	3.77%	-0.16%	3.11%	4.85%	7.00%	7.75%	3.16%	2.57%
<b>Grand List</b>	<b>968,670,393</b>	<b>973,722,578</b>	<b>978,591,191</b>	<b>988,377,103</b>	<b>998,260,874</b>	<b>1,008,243,483</b>	<b>1,018,325,917</b>	<b>1,028,509,177</b>	<b>1,038,794,268</b>
Taxes-Median Assessed Value	4,334	4,497	4,490	4,630	4,854	5,194	5,597	5,773	5,922
Increase	-	164	(7)	140	224	340	403	177	148

Town of Mansfield  
Proforma General Fund Revenues and Expenditures  
Budget Forecast

**Option C**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Current Year Taxes	24,461,355	25,707,520	25,562,232	26,638,935	28,210,146	30,490,549	33,186,201	34,578,941	35,823,788
Elderly Programs	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	420,000	440,000	470,419	474,056	503,303	543,210	590,384	614,756	636,541
Tax Levy	24,915,655	26,181,820	26,066,951	27,147,291	28,747,749	31,068,058	33,810,885	35,227,997	36,494,629
Percent Uncollected	1.69%	1.68%	1.80%	1.75%	1.75%	1.75%	1.75%	1.75%	1.74%
Increase in Tax Levy									
Dollars	1,101,878	1,266,165	(114,869)	1,080,341	1,800,458	2,320,309	2,742,827	1,417,112	1,266,632
Percentage	4.63%	5.08%	-0.44%	4.14%	5.90%	8.07%	8.83%	4.19%	3.60%

**ASSUMPTIONS:**

- 1 Tax Related Items are projected to remain flat for FY 2011/12 and 2012/13; increase an average of 1% per year thereafter.
- 2 State and Other Revenues are projected at Gov's proposed for 2011/12 and 2012/13 and 1% increase thereafter
- 3 Expenditures for Education (Grades K-8) are projected to increase 3% annually after FY 2012/13.
- 4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget.  
Region 19 assumptions:       The annual operating budget projections are projected to increase 3% after 2012/13.  
                                      The Town's levy for Region 19 is adjusted by changes in student population.  
                                      State and other revenue is projected to increase by 1% annually after 2012/13.
- 5 The Grand List is projected at a slight increase (0.5%) for FY 2011/12 & 2012/13 and then increase 1.0% annually thereafter.
- 6 Expenditures for Town are projected to increase 2% for FY 2012/13 and then 3% per year thereafter.
- 7 Reserve for Uncollected taxes is 1.75% of the total levy.
- 8 Public Safety - add \$100,000 in FY 11/12, 12/13, 13/14, 14/15 for police services per the police study.

9 Transfers to Other Funds:	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Other Operating	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Downtown Partnership	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Parks & Recreation	340,760	347,600	354,550	365,447	376,440	387,730	399,317	411,301	423,641
Debt Service - Current	760,000	825,000	844,530	650,720	380,010	300,320	293,730	287,120	280,520
Debt Service - School Bldg Project					742,500	2,484,375	4,058,275	4,133,175	4,020,100
Capital Projects	387,500	450,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000
Medical Pension Trust Fund	50,000	52,500	55,000	57,750	60,000	62,500	65,000	67,750	70,000
	1,668,260	1,805,100	1,984,080	1,903,917	2,488,950	4,264,925	5,946,322	6,129,346	6,124,261

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

Town of Mansfield  
 Proforma General Fund Revenues and Expenditures  
 Budget Forecast

**Option E (750)**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b>REVENUES AND TRANSFERS:</b>									
Property Taxes	\$ 24,922,879	\$ 25,707,520	\$ 25,912,232	\$ 27,088,935	\$ 28,538,646	\$ 30,425,499	\$ 32,657,526	\$ 34,063,220	\$ 35,333,645
Tax Related Items	443,769	310,000	310,000	313,100	316,231	319,393	322,587	325,813	329,071
Licenses and Permits	371,542	490,370	490,370	495,274	500,226	505,229	510,281	515,384	520,538
Federal Support - Government	17,363	1,850	1,850	1,869	1,887	1,906	1,925	1,944	1,964
State Support - Education	8,772,718	10,192,080	10,260,557	10,363,163	10,466,794	10,571,462	10,677,177	10,783,949	10,891,788
State Support - Government	7,370,539	7,183,030	7,047,421	7,117,895	7,189,074	7,260,965	7,333,575	7,406,910	7,480,979
Local Support - Government	14,895								
Municipal Revenue Sharing			302,581	305,607	308,663	311,750	314,867	318,016	321,196
Charge for Services	342,400	325,000	325,000	328,250	331,533	334,848	338,196	341,578	344,994
Fines and Forfeitures	35,147	31,190	31,190	31,502	31,817	32,135	32,456	32,781	33,109
Miscellaneous	96,316	87,610	87,610	88,486	89,371	90,265	91,167	92,079	93,000
Transfers from Other Funds	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Revenues and Transfers</b>	<b>42,390,068</b>	<b>44,331,150</b>	<b>44,771,311</b>	<b>46,136,580</b>	<b>47,776,743</b>	<b>49,855,951</b>	<b>52,282,258</b>	<b>53,884,174</b>	<b>55,352,783</b>
<b>EXPENDITURES AND TRANSFERS:</b>									
General Government	2,255,782	2,345,690	2,392,604	2,464,382	2,538,313	2,614,463	2,692,897	2,773,684	2,856,894
Public Safety	2,872,456	2,881,900	3,039,538	3,230,724	3,427,646	3,530,475	3,636,389	3,745,481	3,857,846
Public Works	1,954,387	2,014,020	2,054,300	2,115,929	2,179,407	2,244,790	2,312,133	2,381,497	2,452,942
Community Services	1,573,732	1,671,205	1,704,629	1,755,768	1,808,441	1,862,694	1,918,575	1,976,132	2,035,416
Community Development	483,159	546,635	557,568	574,295	591,524	609,269	627,547	646,374	665,765
Education (K-8)	19,150,854	20,588,160	20,588,160	21,205,805	21,841,979	22,497,238	22,291,506	22,960,251	23,649,058
Education (K-8) - Anticipated Savings						(855,000)			
Education (9-12)	9,924,227	9,729,230	9,552,849	9,811,750	9,869,252	10,178,334	10,322,537	10,632,213	10,951,180
Town-Wide Expenditures	2,303,027	2,497,630	2,547,583	2,624,010	2,702,730	2,783,812	2,867,327	2,953,346	3,041,947
Transfers to Other Funds	1,668,260	1,872,660	1,984,080	1,903,917	2,267,450	3,839,875	5,063,347	5,265,196	5,291,736
<b>Total Expenditures and Transfers</b>	<b>42,185,884</b>	<b>44,147,130</b>	<b>44,421,311</b>	<b>45,686,580</b>	<b>47,226,743</b>	<b>49,305,951</b>	<b>51,732,258</b>	<b>53,334,174</b>	<b>54,802,783</b>
<b>RESULTS OF OPERATIONS</b>	<b>204,184</b>	<b>184,020</b>	<b>350,000</b>	<b>450,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,865,928</b>	<b>2,070,112</b>	<b>2,254,132</b>	<b>2,604,132</b>	<b>3,054,132</b>	<b>3,604,132</b>	<b>4,154,132</b>	<b>4,704,132</b>	<b>5,254,132</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,070,112</b>	<b>\$ 2,254,132</b>	<b>\$ 2,604,132</b>	<b>\$ 3,054,132</b>	<b>\$ 3,604,132</b>	<b>\$ 4,154,132</b>	<b>\$ 4,704,132</b>	<b>\$ 5,254,132</b>	<b>\$ 5,804,132</b>
<b>SUPPLEMENTAL INFORMATION:</b>									
Mill Rate	25.71	26.68	26.64	27.47	28.57	30.19	32.12	33.20	34.11
Mill Rate Change	0.00	0.97	(0.04)	0.83	1.11	1.62	1.93	1.07	0.92
Percentage Increase (Decrease)	0.00%	3.77%	-0.16%	3.11%	4.03%	5.67%	6.40%	3.34%	2.76%
<b>Grand List</b>	<b>968,670,393</b>	<b>973,722,578</b>	<b>978,591,191</b>	<b>988,377,103</b>	<b>998,260,874</b>	<b>1,008,243,483</b>	<b>1,018,325,917</b>	<b>1,028,509,177</b>	<b>1,038,794,268</b>
Taxes-Median Assessed Value	4,334	4,497	4,490	4,630	4,816	5,089	5,415	5,596	5,750
Increase	-	164	(7)	140	186	273	326	181	154

Town of Mansfield  
Proforma General Fund Revenues and Expenditures  
Budget Forecast

**Option E (750)**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Current Year Taxes	24,461,355	25,707,520	25,562,232	26,638,935	27,988,646	29,875,499	32,107,526	33,513,220	34,783,645
Elderly Programs	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	420,000	440,000	470,419	474,056	499,426	532,446	571,507	596,106	618,339
Tax Levy	24,915,655	26,181,820	26,066,951	27,147,291	28,522,373	30,442,245	32,713,333	34,143,626	35,436,284
Percent Uncollected	1.69%	1.68%	1.80%	1.75%	1.75%	1.75%	1.75%	1.75%	1.74%
Increase in Tax Levy									
Dollars	1,101,878	1,266,165	(114,869)	1,080,341	1,375,081	1,919,872	2,271,088	1,430,293	1,292,657
Percentage	4.63%	5.08%	-0.44%	4.14%	5.07%	6.73%	7.46%	4.37%	3.79%

**ASSUMPTIONS:**

- 1 Tax Related Items are projected to remain flat for FY 2011/12 and 2012/13; increase an average of 1% per year thereafter.
- 2 State and Other Revenues are projected at Gov's proposed for 2011/12 and 2012/13 and 1% increase thereafter
- 3 Expenditures for Education (Grades K-8) are projected to increase 3% annually after FY 2012/13.
- 4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget.  
Region 19 assumptions: The annual operating budget projections are projected to increase 3% after 2012/13.  
The Town's levy for Region 19 is adjusted by changes in student population.  
State and other revenue is projected to increase by 1% annually after 2012/13.
- 5 The Grand List is projected at a slight increase (0.5%) for FY 2011/12 & 2012/13 and then increase 1.0% annually thereafter.
- 6 Expenditures for Town are projected to increase 2% for FY 2012/13 and then 3% per year thereafter.
- 7 Reserve for Uncollected taxes is 1.75% of the total levy.
- 8 Public Safety - add \$100,000 in FY 11/12, 12/13, 13/14, 14/15 for police services per the police study.

9 Transfers to Other Funds:	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Other Operating	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Downtown Partnership	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Parks & Recreation	340,760	347,600	354,550	365,447	376,440	387,730	399,317	411,301	423,641
Debt Service - Current	760,000	825,000	844,530	650,720	380,010	300,320	293,730	287,120	280,520
Debt Service - School Bldg Project					521,000	2,059,325	3,175,300	3,269,025	3,187,575
Capital Projects	387,500	450,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000
Medical Pension Trust Fund	50,000	52,500	55,000	57,750	60,000	62,500	65,000	67,750	70,000
	1,668,260	1,805,100	1,984,080	1,903,917	2,267,450	3,839,875	5,063,347	5,265,196	5,291,736

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

Town of Mansfield  
 Proforma General Fund Revenues and Expenditures  
 Budget Forecast

Option E (700)

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b>REVENUES AND TRANSFERS:</b>									
Property Taxes	\$ 24,922,879	\$ 25,707,520	\$ 25,912,232	\$ 27,088,935	\$ 28,453,646	\$ 30,249,499	\$ 32,385,526	\$ 33,789,970	\$ 35,067,170
Tax Related Items	443,769	310,000	310,000	313,100	316,231	319,393	322,587	325,813	329,071
Licenses and Permits	371,542	490,370	490,370	495,274	500,226	505,229	510,281	515,384	520,538
Federal Support - Government	17,363	1,850	1,850	1,869	1,887	1,906	1,925	1,944	1,964
State Support - Education	8,772,718	10,192,080	10,260,557	10,363,163	10,466,794	10,571,462	10,677,177	10,783,949	10,891,788
State Support - Government	7,370,539	7,183,030	7,047,421	7,117,895	7,189,074	7,260,965	7,333,575	7,406,910	7,480,979
Local Support - Government	14,895								
Municipal Revenue Sharing			302,581	305,607	308,663	311,750	314,867	318,016	321,196
Charge for Services	342,400	325,000	325,000	328,250	331,533	334,848	338,196	341,578	344,994
Fines and Forfeitures	35,147	31,190	31,190	31,502	31,817	32,135	32,456	32,781	33,109
Miscellaneous	96,316	87,610	87,610	88,486	89,371	90,265	91,167	92,079	93,000
Transfers from Other Funds	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Revenues and Transfers</b>	<b>42,390,068</b>	<b>44,331,150</b>	<b>44,771,311</b>	<b>46,136,580</b>	<b>47,691,743</b>	<b>49,679,951</b>	<b>52,010,258</b>	<b>53,610,924</b>	<b>55,086,308</b>
<b>EXPENDITURES AND TRANSFERS:</b>									
General Government	2,255,782	2,345,690	2,392,604	2,464,382	2,538,313	2,614,463	2,692,897	2,773,684	2,856,894
Public Safety	2,872,456	2,881,900	3,039,538	3,230,724	3,427,646	3,530,475	3,636,389	3,745,481	3,857,846
Public Works	1,954,387	2,014,020	2,054,300	2,115,929	2,179,407	2,244,790	2,312,133	2,381,497	2,452,942
Community Services	1,573,732	1,671,205	1,704,629	1,755,768	1,808,441	1,862,694	1,918,575	1,976,132	2,035,416
Community Development	483,159	546,635	557,568	574,295	591,524	609,269	627,547	646,374	665,765
Education (K-8)	19,150,854	20,588,160	20,588,160	21,205,805	21,841,979	22,497,238	22,291,505	22,960,251	23,649,058
Education (K-8) - Anticipated Savings						(855,000)			
Education (9-12)	9,924,227	9,729,230	9,552,849	9,811,750	9,869,252	10,178,334	10,322,537	10,632,213	10,951,180
Town-Wide Expenditures	2,303,027	2,497,630	2,547,583	2,624,010	2,702,730	2,783,812	2,867,327	2,953,346	3,041,947
Transfers to Other Funds	1,668,260	1,872,660	1,984,080	1,903,917	2,182,450	3,663,875	4,791,347	4,991,946	5,025,261
<b>Total Expenditures and Transfers</b>	<b>42,185,884</b>	<b>44,147,130</b>	<b>44,421,311</b>	<b>45,686,580</b>	<b>47,141,743</b>	<b>49,129,951</b>	<b>51,460,258</b>	<b>53,060,924</b>	<b>54,536,308</b>
<b>RESULTS OF OPERATIONS</b>	<b>204,184</b>	<b>184,020</b>	<b>350,000</b>	<b>450,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,865,928</b>	<b>2,070,112</b>	<b>2,254,132</b>	<b>2,604,132</b>	<b>3,054,132</b>	<b>3,604,132</b>	<b>4,154,132</b>	<b>4,704,132</b>	<b>5,254,132</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,070,112</b>	<b>\$ 2,254,132</b>	<b>\$ 2,604,132</b>	<b>\$ 3,054,132</b>	<b>\$ 3,604,132</b>	<b>\$ 4,154,132</b>	<b>\$ 4,704,132</b>	<b>\$ 5,254,132</b>	<b>\$ 5,804,132</b>
<b>SUPPLEMENTAL INFORMATION:</b>									
Mill Rate	25.71	26.68	26.64	27.47	28.49	30.02	31.85	32.93	33.85
Mill Rate Change	0.00	0.97	(0.04)	0.83	1.02	1.53	1.84	1.07	0.93
Percentage Increase (Decrease)	0.00%	3.77%	-0.16%	3.11%	3.71%	5.37%	6.12%	3.37%	2.81%
<b>Grand List</b>	<b>968,670,393</b>	<b>973,722,578</b>	<b>978,591,191</b>	<b>988,377,103</b>	<b>998,260,874</b>	<b>1,008,243,483</b>	<b>1,018,325,917</b>	<b>1,028,509,177</b>	<b>1,038,794,268</b>
<b>Taxes-Median Assessed Value Increase</b>	<b>4,334</b>	<b>4,497</b>	<b>4,490</b>	<b>4,630</b>	<b>4,802</b>	<b>5,059</b>	<b>5,369</b>	<b>5,550</b>	<b>5,706</b>
	<b>-</b>	<b>164</b>	<b>(7)</b>	<b>140</b>	<b>172</b>	<b>258</b>	<b>310</b>	<b>181</b>	<b>156</b>

Town of Mansfield  
 Proforma General Fund Revenues and Expenditures  
 Budget Forecast

Option E (700)

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Current Year Taxes	24,461,355	25,707,520	25,562,232	26,638,935	27,903,646	29,699,499	31,835,526	33,239,970	34,517,170
Elderly Programs	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	420,000	440,000	470,419	474,056	497,939	529,366	566,747	591,324	613,675
Tax Levy	24,915,655	26,181,820	26,066,951	27,147,291	28,435,885	30,263,165	32,436,573	33,865,594	35,165,145
Percent Uncollected	1.69%	1.68%	1.80%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
Increase in Tax Levy									
Dollars	1,101,878	1,266,165	(114,869)	1,080,341	1,288,594	1,827,280	2,173,408	1,429,021	1,299,551
Percentage	4.63%	5.08%	-0.44%	4.14%	4.75%	6.43%	7.18%	4.41%	3.84%

ASSUMPTIONS:

- 1 Tax Related Items are projected to remain flat for FY 2011/12 and 2012/13; increase an average of 1% per year thereafter.
- 2 State and Other Revenues are projected at Gov's proposed for 2011/12 and 2012/13 and 1% increase thereafter
- 3 Expenditures for Education (Grades K-8) are projected to increase 3% annually after FY 2012/13.
- 4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget.  
 Region 19 assumptions: The annual operating budget projections are projected to increase 3% after 2012/13.  
 The Town's levy for Region 19 is adjusted by changes in student population.  
 State and other revenue is projected to increase by 1% annually after 2012/13.
- 5 The Grand List is projected at a slight increase (0.5%) for FY 2011/12 & 2012/13 and then increase 1.0% annually thereafter.
- 6 Expenditures for Town are projected to increase 2% for FY 2012/13 and then 3% per year thereafter.
- 7 Reserve for Uncollected taxes is 1.75% of the total levy.
- 8 Public Safety - add \$100,000 in FY 11/12, 12/13, 13/14, 14/15 for police services per the police study.

9 Transfers to Other Funds:	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Other Operating	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Downtown Partnership	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Parks & Recreation	340,760	347,600	354,550	365,447	376,440	387,730	399,317	411,301	423,641
Debt Service - Current	760,000	825,000	844,530	650,720	380,010	300,320	293,730	287,120	280,520
Debt Service - School Bldg Project					436,000	1,883,325	2,903,300	2,995,775	2,921,100
Capital Projects	387,500	450,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000
Medical Pension Trust Fund	50,000	52,500	55,000	57,750	60,000	62,500	65,000	67,750	70,000
	1,668,260	1,805,100	1,984,080	1,903,917	2,182,450	3,663,875	4,791,347	4,991,946	5,025,261

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

Town of Mansfield  
 Proforma General Fund Revenues and Expenditures  
 Budget Forecast

**Baseline**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b>REVENUES AND TRANSFERS:</b>									
Property Taxes	\$ 24,922,879	\$ 25,707,520	\$ 25,912,232	\$ 27,088,935	\$ 28,017,646	\$ 29,572,524	\$ 31,544,851	\$ 33,667,702	\$ 35,164,349
Tax Related Items	443,769	310,000	310,000	313,100	316,231	319,393	322,587	325,813	329,071
Licenses and Permits	371,542	490,370	490,370	495,274	500,226	505,229	510,281	515,384	520,538
Federal Support - Government	17,363	1,850	1,850	1,869	1,887	1,906	1,925	1,944	1,964
State Support - Education	8,772,718	10,192,080	10,260,557	10,363,163	10,466,794	10,571,462	10,677,177	10,783,949	10,891,788
State Support - Government	7,370,539	7,183,030	7,047,421	7,117,895	7,189,074	7,260,965	7,333,575	7,406,910	7,480,979
Local Support - Government	14,895								
Municipal Revenue Sharing			302,581	305,607	308,663	311,750	314,867	318,016	321,196
Charge for Services	342,400	325,000	325,000	328,250	331,533	334,848	338,196	341,578	344,994
Fines and Forfeitures	35,147	31,190	31,190	31,502	31,817	32,135	32,456	32,781	33,109
Miscellaneous	96,316	87,610	87,610	88,486	89,371	90,265	91,167	92,079	93,000
Transfers from Other Funds	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Revenues and Transfers</b>	<b>42,390,068</b>	<b>44,331,150</b>	<b>44,771,311</b>	<b>46,136,580</b>	<b>47,255,743</b>	<b>49,002,976</b>	<b>51,169,583</b>	<b>53,488,656</b>	<b>55,183,488</b>
<b>EXPENDITURES AND TRANSFERS:</b>									
General Government	2,255,782	2,345,690	2,392,604	2,464,382	2,538,313	2,614,463	2,692,897	2,773,684	2,856,894
Public Safety	2,872,456	2,881,900	3,039,538	3,230,724	3,427,646	3,530,475	3,636,389	3,745,481	3,857,846
Public Works	1,954,387	2,014,020	2,054,300	2,115,929	2,179,407	2,244,790	2,312,133	2,381,497	2,452,942
Community Services	1,573,732	1,671,205	1,704,629	1,755,768	1,808,441	1,862,694	1,918,575	1,976,132	2,035,416
Community Development	483,159	546,635	557,568	574,295	591,524	609,269	627,547	646,374	665,765
Education (K-8)	19,150,854	20,588,160	20,588,160	21,205,805	21,841,979	22,497,238	23,172,155	23,836,420	24,551,513
Education (K-8) - Anticipated Savings							(30,000)		
Education (9-12)	9,924,227	9,729,230	9,552,849	9,811,750	9,869,252	10,178,334	10,322,537	10,632,213	10,951,180
Town-Wide Expenditures	2,303,027	2,497,630	2,547,583	2,624,010	2,702,730	2,783,812	2,867,327	2,953,346	3,041,947
Transfers to Other Funds	1,668,260	1,872,660	1,984,080	1,903,917	1,746,450	2,131,900	3,100,022	3,993,509	4,219,986
<b>Total Expenditures and Transfers</b>	<b>42,185,884</b>	<b>44,147,130</b>	<b>44,421,311</b>	<b>45,686,580</b>	<b>46,705,743</b>	<b>48,452,976</b>	<b>50,619,583</b>	<b>52,938,656</b>	<b>54,633,488</b>
<b>RESULTS OF OPERATIONS</b>	<b>204,184</b>	<b>184,020</b>	<b>350,000</b>	<b>450,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,865,928</b>	<b>2,070,112</b>	<b>2,254,132</b>	<b>2,604,132</b>	<b>3,054,132</b>	<b>3,604,132</b>	<b>4,154,132</b>	<b>4,704,132</b>	<b>5,254,132</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,070,112</b>	<b>\$ 2,254,132</b>	<b>\$ 2,604,132</b>	<b>\$ 3,054,132</b>	<b>\$ 3,604,132</b>	<b>\$ 4,154,132</b>	<b>\$ 4,704,132</b>	<b>\$ 5,254,132</b>	<b>\$ 5,804,132</b>
<b>SUPPLEMENTAL INFORMATION:</b>									
Mill Rate	25.71	26.68	26.64	27.47	28.04	29.33	31.01	32.81	33.95
Mill Rate Change	0.00	0.97	(0.04)	0.83	0.57	1.29	1.68	1.79	1.14
Percentage Increase (Decrease)	0.00%	3.77%	-0.16%	3.11%	2.09%	4.61%	5.73%	5.78%	3.48%
<b>Grand List</b>	<b>968,670,393</b>	<b>973,722,578</b>	<b>978,591,191</b>	<b>988,377,103</b>	<b>998,260,874</b>	<b>1,008,243,483</b>	<b>1,018,325,917</b>	<b>1,028,509,177</b>	<b>1,038,794,268</b>
Taxes-Median Assessed Value	4,334	4,497	4,490	4,630	4,727	4,944	5,228	5,530	5,722
Increase	-	164	(7)	140	97	218	283	302	192

Town of Mansfield  
Proforma General Fund Revenues and Expenditures  
Budget Forecast

**Baseline**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Current Year Taxes	24,461,355	25,707,520	25,562,232	26,638,935	27,467,646	29,022,524	30,994,851	33,117,702	34,614,349
Elderly Programs	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	420,000	440,000	470,419	474,056	490,309	517,519	552,035	589,185	615,376
Tax Levy	24,915,655	26,181,820	26,066,951	27,147,291	27,992,255	29,574,343	31,581,186	33,741,187	35,264,025
Percent Uncollected	1.69%	1.68%	1.80%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
Increase in Tax Levy									
Dollars	1,101,878	1,266,165	(114,869)	1,080,341	844,964	1,582,088	2,006,843	2,160,001	1,522,838
Percentage	4.63%	5.08%	-0.44%	4.14%	3.11%	5.65%	6.79%	6.84%	4.51%

**ASSUMPTIONS:**

- 1 Tax Related Items are projected to remain flat for FY 2011/12 and 2012/13; increase an average of 1% per year thereafter.
- 2 State and Other Revenues are projected at Gov's proposed for 2011/12 and 2012/13 and 1% increase thereafter
- 3 Expenditures for Education (Grades K-8) are projected to increase 3% annually after FY 2012/13.
- 4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget.  
Region 19 assumptions:     The annual operating budget projections are projected to increase 3% after 2012/13.  
                                  The Town's levy for Region 19 is adjusted by changes in student population.  
                                  State and other revenue is projected to increase by 1% annually after 2012/13.
- 5 The Grand List is projected at a slight increase (0.5%) for FY 2011/12 & 2012/13 and then increase 1.0% annually thereafter.
- 6 Expenditures for Town are projected to increase 2% for FY 2012/13 and then 3% per year thereafter.
- 7 Reserve for Uncollected taxes is 1.75% of the total levy.
- 8 Public Safety - add \$100,000 in FY 11/12, 12/13, 13/14, 14/15 for police services per the police study.

9 Transfers to Other Funds:	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Other Operating	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Downtown Partnership	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Parks & Recreation	340,760	347,600	354,550	365,447	376,440	387,730	399,317	411,301	423,641
Debt Service - Current	760,000	825,000	844,530	650,720	380,010	300,320	293,730	287,120	280,520
Debt Service - School Bldg Project						351,350	1,211,975	1,997,338	2,115,825
Capital Projects	387,500	450,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000
Medical Pension Trust Fund	50,000	52,500	55,000	57,750	60,000	62,500	65,000	67,750	70,000
	1,668,260	1,805,100	1,984,080	1,903,917	1,746,450	2,131,900	3,100,022	3,993,509	4,219,986

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

Town of Mansfield  
 Proforma General Fund Revenues and Expenditures  
 Budget Forecast

**Option A**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b>REVENUES AND TRANSFERS:</b>									
Property Taxes	\$ 24,922,879	\$ 25,707,520	\$ 25,912,232	\$ 27,088,935	\$ 28,017,646	\$ 29,599,674	\$ 31,832,576	\$ 34,106,352	\$ 35,547,299
Tax Related Items	443,769	310,000	310,000	313,100	316,231	319,393	322,587	325,813	329,071
Licenses and Permits	371,542	490,370	490,370	495,274	500,226	505,229	510,281	515,384	520,538
Federal Support - Government	17,363	1,850	1,850	1,869	1,887	1,906	1,925	1,944	1,964
State Support - Education	8,772,718	10,192,080	10,260,557	10,363,163	10,466,794	10,571,462	10,677,177	10,783,949	10,891,788
State Support - Government	7,370,539	7,183,030	7,047,421	7,117,895	7,189,074	7,260,965	7,333,575	7,406,910	7,480,979
Local Support - Government	14,895								
Municipal Revenue Sharing			302,581	305,607	308,663	311,750	314,867	318,016	321,196
Charge for Services	342,400	325,000	325,000	328,250	331,533	334,848	338,196	341,578	344,994
Fines and Forfeitures	35,147	31,190	31,190	31,502	31,817	32,135	32,456	32,781	33,109
Miscellaneous	96,316	87,610	87,610	88,486	89,371	90,265	91,167	92,079	93,000
Transfers from Other Funds	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Revenues and Transfers</b>	<b>42,390,068</b>	<b>44,331,150</b>	<b>44,771,311</b>	<b>46,136,580</b>	<b>47,255,743</b>	<b>49,030,126</b>	<b>51,457,308</b>	<b>53,927,306</b>	<b>55,566,438</b>
<b>EXPENDITURES AND TRANSFERS:</b>									
General Government	2,255,782	2,345,690	2,392,604	2,464,382	2,538,313	2,614,463	2,692,897	2,773,684	2,856,894
Public Safety	2,872,456	2,881,900	3,039,538	3,230,724	3,427,646	3,530,475	3,636,389	3,745,481	3,857,846
Public Works	1,954,387	2,014,020	2,054,300	2,115,929	2,179,407	2,244,790	2,312,133	2,381,497	2,452,942
Community Services	1,573,732	1,671,205	1,704,629	1,755,768	1,808,441	1,862,694	1,918,575	1,976,132	2,035,416
Community Development	483,159	546,635	557,568	574,295	591,524	609,269	627,547	646,374	665,765
Education (K-8)	19,150,854	20,588,160	20,588,160	21,205,805	21,841,979	22,497,238	23,172,155	23,836,420	24,551,513
Education (K-8) - Anticipated Savings							(30,000)		
Education (9-12)	9,924,227	9,729,230	9,552,849	9,811,750	9,869,252	10,178,334	10,322,537	10,632,213	10,951,180
Town-Wide Expenditures	2,303,027	2,497,630	2,547,583	2,624,010	2,702,730	2,783,812	2,867,327	2,953,346	3,041,947
Transfers to Other Funds	1,668,260	1,872,660	1,984,080	1,903,917	1,746,450	2,159,050	3,387,747	4,432,159	4,602,936
<b>Total Expenditures and Transfers</b>	<b>42,185,884</b>	<b>44,147,130</b>	<b>44,421,311</b>	<b>45,686,580</b>	<b>46,705,743</b>	<b>48,480,126</b>	<b>50,907,308</b>	<b>53,377,306</b>	<b>55,016,438</b>
<b>RESULTS OF OPERATIONS</b>	<b>204,184</b>	<b>184,020</b>	<b>350,000</b>	<b>450,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,865,928</b>	<b>2,070,112</b>	<b>2,254,132</b>	<b>2,604,132</b>	<b>3,054,132</b>	<b>3,604,132</b>	<b>4,154,132</b>	<b>4,704,132</b>	<b>5,254,132</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,070,112</b>	<b>\$ 2,254,132</b>	<b>\$ 2,604,132</b>	<b>\$ 3,054,132</b>	<b>\$ 3,604,132</b>	<b>\$ 4,154,132</b>	<b>\$ 4,704,132</b>	<b>\$ 5,254,132</b>	<b>\$ 5,804,132</b>
<b>SUPPLEMENTAL INFORMATION:</b>									
Mill Rate	25.71	26.68	26.64	27.47	28.04	29.36	31.30	33.24	34.32
Mill Rate Change	0.00	0.97	(0.04)	0.83	0.57	1.32	1.94	1.94	1.08
Percentage Increase (Decrease)	0.00%	3.77%	-0.16%	3.11%	2.09%	4.70%	6.61%	6.20%	3.26%
<b>Grand List</b>	<b>968,670,393</b>	<b>973,722,578</b>	<b>978,591,191</b>	<b>988,377,103</b>	<b>998,260,874</b>	<b>1,008,243,483</b>	<b>1,018,325,917</b>	<b>1,028,509,177</b>	<b>1,038,794,268</b>
<b>Taxes-Median Assessed Value Increase</b>	<b>4,334</b>	<b>4,497</b>	<b>4,490</b>	<b>4,630</b>	<b>4,727</b>	<b>4,949</b>	<b>5,276</b>	<b>5,603</b>	<b>5,785</b>
	-	164	(7)	140	97	222	327	327	182

Town of Mansfield  
Proforma General Fund Revenues and Expenditures  
Budget Forecast

**Option A**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Current Year Taxes	24,461,355	25,707,520	25,562,232	26,638,935	27,467,646	29,049,674	31,282,576	33,556,352	34,997,299
Elderly Programs	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	420,000	440,000	470,419	474,056	490,309	517,994	557,070	596,861	622,078
Tax Levy	24,915,655	26,181,820	26,066,951	27,147,291	27,992,255	29,601,968	31,873,946	34,187,514	35,653,677
Percent Uncollected	1.69%	1.68%	1.80%	1.75%	1.75%	1.75%	1.75%	1.75%	1.74%
Increase in Tax Levy									
Dollars	1,101,878	1,266,165	(114,869)	1,080,341	844,964	1,609,713	2,271,978	2,313,567	1,466,163
Percentage	4.63%	5.08%	-0.44%	4.14%	3.11%	5.75%	7.68%	7.26%	4.29%

**ASSUMPTIONS:**

- 1 Tax Related Items are projected to remain flat for FY 2011/12 and 2012/13; increase an average of 1% per year thereafter.
- 2 State and Other Revenues are projected at Gov's proposed for 2011/12 and 2012/13 and 1% increase thereafter
- 3 Expenditures for Education (Grades K-8) are projected to increase 3% annually after FY 2012/13.
- 4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget.
- Region 19 assumptions:
  - The annual operating budget projections are projected to increase 3% after 2012/13.
  - The Town's levy for Region 19 is adjusted by changes in student population.
  - State and other revenue is projected to increase by 1% annually after 2012/13.
- 5 The Grand List is projected at a slight increase (0.5%) for FY 2011/12 & 2012/13 and then increase 1.0% annually thereafter.
- 6 Expenditures for Town are projected to increase 2% for FY 2012/13 and then 3% per year thereafter.
- 7 Reserve for Uncollected taxes is 1.75% of the total levy.
- 8 Public Safety - add \$100,000 in FY 11/12, 12/13, 13/14, 14/15 for police services per the police study.

9 Transfers to Other Funds:	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Other Operating	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Downtown Partnership	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Parks & Recreation	340,760	347,600	354,550	365,447	376,440	387,730	399,317	411,301	423,641
Debt Service - Current	760,000	825,000	844,530	650,720	380,010	300,320	293,730	287,120	280,520
Debt Service - School Bldg Project						378,500	1,499,700	2,435,988	2,498,775
Capital Projects	387,500	450,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000
Medical Pension Trust Fund	50,000	52,500	55,000	57,750	60,000	62,500	65,000	67,750	70,000
	1,668,260	1,805,100	1,984,080	1,903,917	1,746,450	2,159,050	3,387,747	4,432,159	4,602,936

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

Town of Mansfield  
 Proforma General Fund Revenues and Expenditures  
 Budget Forecast

Option A Enhanced

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b>REVENUES AND TRANSFERS:</b>									
Property Taxes	\$ 24,922,879	\$ 25,707,520	\$ 25,912,232	\$ 27,088,935	\$ 28,017,646	\$ 29,749,424	\$ 32,188,726	\$ 34,533,252	\$ 35,963,149
Tax Related Items	443,769	310,000	310,000	313,100	316,231	319,393	322,587	325,813	329,071
Licenses and Permits	371,542	490,370	490,370	495,274	500,226	505,229	510,281	515,384	520,538
Federal Support - Government	17,363	1,850	1,850	1,869	1,887	1,906	1,925	1,944	1,964
State Support - Education	8,772,718	10,192,080	10,260,557	10,363,163	10,466,794	10,571,462	10,677,177	10,783,949	10,891,788
State Support - Government	7,370,539	7,183,030	7,047,421	7,117,895	7,189,074	7,260,965	7,333,575	7,406,910	7,480,979
Local Support - Government	14,895								
Municipal Revenue Sharing			302,581	305,607	308,663	311,750	314,867	318,016	321,196
Charge for Services	342,400	325,000	325,000	328,250	331,533	334,848	338,196	341,578	344,994
Fines and Forfeitures	35,147	31,190	31,190	31,502	31,817	32,135	32,456	32,781	33,109
Miscellaneous	96,316	87,610	87,610	88,486	89,371	90,265	91,167	92,079	93,000
Transfers from Other Funds	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Revenues and Transfers</b>	<b>42,390,068</b>	<b>44,331,150</b>	<b>44,771,311</b>	<b>46,136,580</b>	<b>47,255,743</b>	<b>49,179,876</b>	<b>51,813,458</b>	<b>54,354,206</b>	<b>55,982,288</b>
<b>EXPENDITURES AND TRANSFERS:</b>									
General Government	2,255,782	2,345,690	2,392,604	2,464,382	2,538,313	2,614,463	2,692,897	2,773,684	2,856,894
Public Safety	2,872,456	2,881,900	3,039,538	3,230,724	3,427,646	3,530,475	3,636,389	3,745,481	3,857,846
Public Works	1,954,387	2,014,020	2,054,300	2,115,929	2,179,407	2,244,790	2,312,133	2,381,497	2,452,942
Community Services	1,573,732	1,671,205	1,704,629	1,755,768	1,808,441	1,862,694	1,918,575	1,976,132	2,035,416
Community Development	483,159	546,635	557,568	574,295	591,524	609,269	627,547	646,374	665,765
Education (K-8)	19,150,854	20,588,160	20,588,160	21,205,805	21,841,979	22,497,238	23,172,155	23,836,420	24,551,513
Education (K-8) - Anticipated Savings							(30,000)		
Education (9-12)	9,924,227	9,729,230	9,552,849	9,811,750	9,869,252	10,178,334	10,322,537	10,632,213	10,951,180
Town-Wide Expenditures	2,303,027	2,497,630	2,547,583	2,624,010	2,702,730	2,783,812	2,867,327	2,953,346	3,041,947
Transfers to Other Funds	1,668,260	1,872,660	1,984,080	1,903,917	1,746,450	2,308,800	3,743,897	4,859,059	5,018,786
<b>Total Expenditures and Transfers</b>	<b>42,185,884</b>	<b>44,147,130</b>	<b>44,421,311</b>	<b>45,686,580</b>	<b>46,705,743</b>	<b>48,629,876</b>	<b>51,263,458</b>	<b>53,804,206</b>	<b>55,432,288</b>
<b>RESULTS OF OPERATIONS</b>	<b>204,184</b>	<b>184,020</b>	<b>350,000</b>	<b>450,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,865,928</b>	<b>2,070,112</b>	<b>2,254,132</b>	<b>2,604,132</b>	<b>3,054,132</b>	<b>3,604,132</b>	<b>4,154,132</b>	<b>4,704,132</b>	<b>5,254,132</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,070,112</b>	<b>\$ 2,254,132</b>	<b>\$ 2,604,132</b>	<b>\$ 3,054,132</b>	<b>\$ 3,604,132</b>	<b>\$ 4,154,132</b>	<b>\$ 4,704,132</b>	<b>\$ 5,254,132</b>	<b>\$ 5,804,132</b>
<b>SUPPLEMENTAL INFORMATION:</b>									
Mill Rate	25.71	26.68	26.64	27.47	28.04	29.51	31.66	33.66	34.73
Mill Rate Change	0.00	0.97	(0.04)	0.83	0.57	1.47	2.15	2.01	1.07
Percentage Increase (Decrease)	0.00%	3.77%	-0.16%	3.11%	2.09%	5.24%	7.27%	6.34%	3.17%
<b>Grand List</b>	<b>968,670,393</b>	<b>973,722,578</b>	<b>978,591,191</b>	<b>988,377,103</b>	<b>998,260,874</b>	<b>1,008,243,483</b>	<b>1,018,325,917</b>	<b>1,028,509,177</b>	<b>1,038,794,268</b>
Taxes-Median Assessed Value	4,334	4,497	4,490	4,630	4,727	4,974	5,336	5,674	5,854
Increase	-	164	(7)	140	97	248	362	338	180

Town of Mansfield  
Proforma General Fund Revenues and Expenditures  
Budget Forecast

**Option A Enhanced**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Current Year Taxes	24,461,355	25,707,520	25,562,232	26,638,935	27,467,646	29,199,424	31,638,726	33,983,252	35,413,149
Elderly Programs	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	420,000	440,000	470,419	474,056	490,309	520,615	563,303	604,332	629,355
Tax Levy	24,915,655	26,181,820	26,066,951	27,147,291	27,992,255	29,754,339	32,236,329	34,621,884	36,076,804
Percent Uncollected	1.69%	1.68%	1.80%	1.75%	1.75%	1.75%	1.75%	1.75%	1.74%
Increase in Tax Levy									
Dollars	1,101,878	1,266,165	(114,869)	1,080,341	844,964	1,762,084	2,481,990	2,385,555	1,454,920
Percentage	4.63%	5.08%	-0.44%	4.14%	3.11%	6.29%	8.34%	7.40%	4.20%

**ASSUMPTIONS:**

- 1 Tax Related Items are projected to remain flat for FY 2011/12 and 2012/13; increase an average of 1% per year thereafter.
- 2 State and Other Revenues are projected at Gov's proposed for 2011/12 and 2012/13 and 1% increase thereafter
- 3 Expenditures for Education (Grades K-8) are projected to increase 3% annually after FY 2012/13.
- 4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget.  
Region 19 assumptions:     The annual operating budget projections are projected to increase 3% after 2012/13.  
                                   The Town's levy for Region 19 is adjusted by changes in student population.  
                                   State and other revenue is projected to increase by 1% annually after 2012/13.
- 5 The Grand List is projected at a slight increase (0.5%) for FY 2011/12 & 2012/13 and then increase 1.0% annually thereafter.
- 6 Expenditures for Town are projected to increase 2% for FY 2012/13 and then 3% per year thereafter.
- 7 Reserve for Uncollected taxes is 1.75% of the total levy.
- 8 Public Safety - add \$100,000 in FY 11/12, 12/13, 13/14, 14/15 for police services per the police study.

9 Transfers to Other Funds:	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Other Operating	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Downtown Partnership	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Parks & Recreation	340,760	347,600	354,550	365,447	376,440	387,730	399,317	411,301	423,641
Debt Service - Current	760,000	825,000	844,530	650,720	380,010	300,320	293,730	287,120	280,520
Debt Service - School Bldg Project						528,250	1,855,850	2,862,888	2,914,625
Capital Projects	387,500	450,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000
Medical Pension Trust Fund	50,000	52,500	55,000	57,750	60,000	62,500	65,000	67,750	70,000
	1,668,260	1,805,100	1,984,080	1,903,917	1,746,450	2,308,800	3,743,897	4,859,059	5,018,786

10 Median Assessed Value 10/1/10     \$ 168,560

Town of Mansfield  
 Proforma General Fund Revenues and Expenditures  
 Budget Forecast

**Option C**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b>REVENUES AND TRANSFERS:</b>									
Property Taxes	\$ 24,922,879	\$ 25,707,520	\$ 25,912,232	\$ 27,088,935	\$ 28,017,646	\$ 30,144,674	\$ 32,480,701	\$ 35,415,539	\$ 36,827,728
Tax Related Items	443,769	310,000	310,000	313,100	316,231	319,393	322,587	325,813	329,071
Licenses and Permits	371,542	490,370	490,370	495,274	500,226	505,229	510,281	515,384	520,538
Federal Support - Government	17,363	1,850	1,850	1,869	1,887	1,906	1,925	1,944	1,964
State Support - Education	8,772,718	10,192,080	10,260,557	10,363,163	10,466,794	10,571,462	10,677,177	10,783,949	10,891,788
State Support - Government	7,370,539	7,183,030	7,047,421	7,117,895	7,189,074	7,260,965	7,333,575	7,406,910	7,480,979
Local Support - Government	14,895								
Municipal Revenue Sharing			302,581	305,607	308,663	311,750	314,867	318,016	321,196
Charge for Services	342,400	325,000	325,000	328,250	331,533	334,848	338,196	341,578	344,994
Fines and Forfeitures	35,147	31,190	31,190	31,502	31,817	32,135	32,456	32,781	33,109
Miscellaneous	96,316	87,610	87,610	88,486	89,371	90,265	91,167	92,079	93,000
Transfers from Other Funds	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Revenues and Transfers</b>	<b>42,390,068</b>	<b>44,331,150</b>	<b>44,771,311</b>	<b>46,136,580</b>	<b>47,255,743</b>	<b>49,575,126</b>	<b>52,105,433</b>	<b>55,236,493</b>	<b>56,846,866</b>
<b>EXPENDITURES AND TRANSFERS:</b>									
General Government	2,255,782	2,345,690	2,392,604	2,464,382	2,538,313	2,614,463	2,692,897	2,773,684	2,856,894
Public Safety	2,872,456	2,881,900	3,039,538	3,230,724	3,427,646	3,530,475	3,636,389	3,745,481	3,857,846
Public Works	1,954,387	2,014,020	2,054,300	2,115,929	2,179,407	2,244,790	2,312,133	2,381,497	2,452,942
Community Services	1,573,732	1,671,205	1,704,629	1,755,768	1,808,441	1,862,694	1,918,575	1,976,132	2,035,416
Community Development	483,159	546,635	557,568	574,295	591,524	609,269	627,547	646,374	665,765
Education (K-8)	19,150,854	20,588,160	20,588,160	21,205,805	21,841,979	22,497,238	23,172,155	23,182,370	23,877,841
Education (K-8) - Anticipated Savings							(665,000)		
Education (9-12)	9,924,227	9,729,230	9,552,849	9,811,750	9,869,252	10,178,334	10,322,537	10,632,213	10,951,180
Town-Wide Expenditures	2,303,027	2,497,630	2,547,583	2,624,010	2,702,730	2,783,812	2,867,327	2,953,346	3,041,947
Transfers to Other Funds	1,668,260	1,872,660	1,984,080	1,903,917	1,746,450	2,704,050	4,670,872	6,395,396	6,557,036
<b>Total Expenditures and Transfers</b>	<b>42,185,884</b>	<b>44,147,130</b>	<b>44,421,311</b>	<b>45,686,580</b>	<b>46,705,743</b>	<b>49,025,126</b>	<b>51,555,433</b>	<b>54,686,493</b>	<b>56,296,866</b>
<b>RESULTS OF OPERATIONS</b>	<b>204,184</b>	<b>184,020</b>	<b>350,000</b>	<b>450,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,865,928</b>	<b>2,070,112</b>	<b>2,254,132</b>	<b>2,604,132</b>	<b>3,054,132</b>	<b>3,604,132</b>	<b>4,154,132</b>	<b>4,704,132</b>	<b>5,254,132</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,070,112</b>	<b>\$ 2,254,132</b>	<b>\$ 2,604,132</b>	<b>\$ 3,054,132</b>	<b>\$ 3,604,132</b>	<b>\$ 4,154,132</b>	<b>\$ 4,704,132</b>	<b>\$ 5,254,132</b>	<b>\$ 5,804,132</b>
<b>SUPPLEMENTAL INFORMATION:</b>									
Mill Rate	25.71	26.68	26.64	27.47	28.04	29.91	31.95	34.54	35.58
Mill Rate Change	0.00	0.97	(0.04)	0.83	0.57	1.87	2.04	2.59	1.04
Percentage Increase (Decrease)	0.00%	3.77%	-0.16%	3.11%	2.09%	6.66%	6.81%	8.10%	3.02%
<b>Grand List</b>	<b>968,670,393</b>	<b>973,722,578</b>	<b>978,591,191</b>	<b>988,377,103</b>	<b>998,260,874</b>	<b>1,008,243,483</b>	<b>1,018,325,917</b>	<b>1,028,509,177</b>	<b>1,038,794,268</b>
Taxes-Median Assessed Value	4,334	4,497	4,490	4,630	4,727	5,042	5,385	5,821	5,997
Increase	-	164	(7)	140	97	315	344	436	176

Town of Mansfield  
Proforma General Fund Revenues and Expenditures  
Budget Forecast

**Option C**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Current Year Taxes	24,461,355	25,707,520	25,562,232	26,638,935	27,467,646	29,594,674	31,930,701	34,865,539	36,277,728
Elderly Programs	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	420,000	440,000	470,419	474,056	490,309	527,532	568,412	619,772	644,485
Tax Levy	24,915,655	26,181,820	26,066,951	27,147,291	27,992,255	30,156,506	32,533,414	35,519,611	36,956,513
Percent Uncollected	1.69%	1.68%	1.80%	1.75%	1.75%	1.75%	1.75%	1.74%	1.74%
Increase in Tax Levy									
Dollars	1,101,878	1,266,165	(114,869)	1,080,341	844,964	2,164,250	2,376,908	2,986,198	1,436,902
Percentage	4.63%	5.08%	-0.44%	4.14%	3.11%	7.73%	7.88%	9.18%	4.05%

**ASSUMPTIONS:**

- 1 Tax Related Items are projected to remain flat for FY 2011/12 and 2012/13; increase an average of 1% per year thereafter.
- 2 State and Other Revenues are projected at Gov's proposed for 2011/12 and 2012/13 and 1% increase thereafter
- 3 Expenditures for Education (Grades K-8) are projected to increase 3% annually after FY 2012/13.
- 4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget.  
Region 19 assumptions:      The annual operating budget projections are projected to increase 3% after 2012/13.  
                                    The Town's levy for Region 19 is adjusted by changes in student population.  
                                    State and other revenue is projected to increase by 1% annually after 2012/13.
- 5 The Grand List is projected at a slight increase (0.5%) for FY 2011/12 & 2012/13 and then increase 1.0% annually thereafter.
- 6 Expenditures for Town are projected to increase 2% for FY 2012/13 and then 3% per year thereafter.
- 7 Reserve for Uncollected taxes is 1.75% of the total levy.
- 8 Public Safety - add \$100,000 in FY 11/12, 12/13, 13/14, 14/15 for police services per the police study.

9 Transfers to Other Funds:	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Other Operating	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Downtown Partnership	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Parks & Recreation	340,760	347,600	354,550	365,447	376,440	387,730	399,317	411,301	423,641
Debt Service - Current	760,000	825,000	844,530	650,720	380,010	300,320	293,730	287,120	280,520
Debt Service - School Bldg Project						923,500	2,782,825	4,399,225	4,452,875
Capital Projects	387,500	450,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000
Medical Pension Trust Fund	50,000	52,500	55,000	57,750	60,000	62,500	65,000	67,750	70,000
	1,668,260	1,805,100	1,984,080	1,903,917	1,746,450	2,704,050	4,670,872	6,395,396	6,557,036

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

Town of Mansfield  
Proforma General Fund Revenues and Expenditures  
Budget Forecast

Option E (750)

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b>REVENUES AND TRANSFERS:</b>									
Property Taxes	\$ 24,922,879	\$ 25,707,520	\$ 25,912,232	\$ 27,088,935	\$ 28,017,646	\$ 29,895,974	\$ 31,814,401	\$ 34,275,939	\$ 35,712,332
Tax Related Items	443,769	310,000	310,000	313,100	316,231	319,393	322,587	325,813	329,071
Licenses and Permits	371,542	490,370	490,370	495,274	500,226	505,229	510,281	515,384	520,538
Federal Support - Government	17,363	1,850	1,850	1,869	1,887	1,906	1,925	1,944	1,964
State Support - Education	8,772,718	10,192,080	10,260,557	10,363,163	10,466,794	10,571,462	10,677,177	10,783,949	10,891,788
State Support - Government	7,370,539	7,183,030	7,047,421	7,117,895	7,189,074	7,260,965	7,333,575	7,406,910	7,480,979
Local Support - Government	14,895								
Municipal Revenue Sharing			302,581	305,607	308,663	311,750	314,867	318,016	321,196
Charge for Services	342,400	325,000	325,000	328,250	331,533	334,848	338,196	341,578	344,994
Fines and Forfeitures	35,147	31,190	31,190	31,502	31,817	32,135	32,456	32,781	33,109
Miscellaneous	96,316	87,610	87,610	88,486	89,371	90,265	91,167	92,079	93,000
Transfers from Other Funds	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Revenues and Transfers</b>	<b>42,390,068</b>	<b>44,331,150</b>	<b>44,771,311</b>	<b>46,136,580</b>	<b>47,255,743</b>	<b>49,326,426</b>	<b>51,439,133</b>	<b>54,096,893</b>	<b>55,731,470</b>
<b>EXPENDITURES AND TRANSFERS:</b>									
General Government	2,255,782	2,345,690	2,392,604	2,464,382	2,538,313	2,614,463	2,692,897	2,773,684	2,856,894
Public Safety	2,872,456	2,881,900	3,039,538	3,230,724	3,427,646	3,530,475	3,636,389	3,745,481	3,857,846
Public Works	1,954,387	2,014,020	2,054,300	2,115,929	2,179,407	2,244,790	2,312,133	2,381,497	2,452,942
Community Services	1,573,732	1,671,205	1,704,629	1,755,768	1,808,441	1,862,694	1,918,575	1,976,132	2,035,416
Community Development	483,159	546,635	557,568	574,295	591,524	609,269	627,547	646,374	665,765
Education (K-8)	19,150,854	20,588,160	20,588,160	21,205,805	21,841,979	22,497,238	23,172,155	22,986,670	23,676,270
Education (K-8) - Anticipated Savings							(855,000)		
Education (9-12)	9,924,227	9,729,230	9,552,849	9,811,750	9,869,252	10,178,334	10,322,537	10,632,213	10,951,180
Town-Wide Expenditures	2,303,027	2,497,630	2,547,583	2,624,010	2,702,730	2,783,812	2,867,327	2,953,346	3,041,947
Transfers to Other Funds	1,868,260	1,872,660	1,984,080	1,903,917	1,746,450	2,455,350	4,194,572	5,451,496	5,643,211
<b>Total Expenditures and Transfers</b>	<b>42,185,884</b>	<b>44,147,130</b>	<b>44,421,311</b>	<b>45,686,580</b>	<b>46,705,743</b>	<b>48,776,426</b>	<b>50,889,133</b>	<b>53,546,893</b>	<b>55,181,470</b>
<b>RESULTS OF OPERATIONS</b>	<b>204,184</b>	<b>184,020</b>	<b>350,000</b>	<b>450,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,865,928</b>	<b>2,070,112</b>	<b>2,254,132</b>	<b>2,604,132</b>	<b>3,054,132</b>	<b>3,604,132</b>	<b>4,154,132</b>	<b>4,704,132</b>	<b>5,254,132</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,070,112</b>	<b>\$ 2,254,132</b>	<b>\$ 2,604,132</b>	<b>\$ 3,054,132</b>	<b>\$ 3,604,132</b>	<b>\$ 4,154,132</b>	<b>\$ 4,704,132</b>	<b>\$ 5,254,132</b>	<b>\$ 5,804,132</b>
<b>SUPPLEMENTAL INFORMATION:</b>									
Mill Rate	25.71	26.68	26.64	27.47	28.04	29.66	31.28	33.41	34.48
Mill Rate Change	0.00	0.97	(0.04)	0.83	0.57	1.62	1.62	2.13	1.08
Percentage Increase (Decrease)	0.00%	3.77%	-0.16%	3.11%	2.09%	5.77%	5.47%	6.79%	3.22%
<b>Grand List</b>	<b>968,670,393</b>	<b>973,722,578</b>	<b>978,591,191</b>	<b>988,377,103</b>	<b>998,260,874</b>	<b>1,008,243,483</b>	<b>1,018,325,917</b>	<b>1,028,509,177</b>	<b>1,038,794,268</b>
<b>Taxes-Median Assessed Value Increase</b>	<b>4,334</b>	<b>4,497</b>	<b>4,490</b>	<b>4,630</b>	<b>4,727</b>	<b>4,999</b>	<b>5,273</b>	<b>5,631</b>	<b>5,813</b>
		164	(7)	140	97	273	274	358	181

Town of Mansfield  
Proforma General Fund Revenues and Expenditures  
Budget Forecast

**Option E (750)**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Current Year Taxes	24,461,355	25,707,520	25,562,232	26,638,935	27,467,646	29,345,974	31,264,401	33,725,939	35,162,332
Elderly Programs	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	420,000	440,000	470,419	474,056	490,309	523,180	556,752	599,829	624,966
Tax Levy	24,915,655	26,181,820	26,066,951	27,147,291	27,992,255	29,903,453	31,855,453	34,360,068	35,821,598
Percent Uncollected	1.69%	1.68%	1.80%	1.75%	1.75%	1.75%	1.75%	1.75%	1.74%
Increase in Tax Levy									
Dollars	1,101,878	1,266,165	(114,869)	1,080,341	844,964	1,911,198	1,952,000	2,504,615	1,461,529
Percentage	4.63%	5.08%	-0.44%	4.14%	3.11%	6.83%	6.53%	7.86%	4.25%

**ASSUMPTIONS:**

- 1 Tax Related Items are projected to remain flat for FY 2011/12 and 2012/13; increase an average of 1% per year thereafter.
- 2 State and Other Revenues are projected at Gov's proposed for 2011/12 and 2012/13 and 1% increase thereafter
- 3 Expenditures for Education (Grades K-8) are projected to increase 3% annually after FY 2012/13.
- 4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget.  
Region 19 assumptions: The annual operating budget projections are projected to increase 3% after 2012/13.  
The Town's levy for Region 19 is adjusted by changes in student population.  
State and other revenue is projected to increase by 1% annually after 2012/13.
- 5 The Grand List is projected at a slight increase (0.5%) for FY 2011/12 & 2012/13 and then increase 1.0% annually thereafter.
- 6 Expenditures for Town are projected to increase 2% for FY 2012/13 and then 3% per year thereafter.
- 7 Reserve for Uncollected taxes is 1.75% of the total levy.
- 8 Public Safety - add \$100,000 in FY 11/12, 12/13, 13/14, 14/15 for police services per the police study.

9 Transfers to Other Funds:	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Other Operating	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Downtown Partnership	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Parks & Recreation	340,760	347,600	354,550	365,447	376,440	387,730	399,317	411,301	423,641
Debt Service - Current	760,000	825,000	844,530	650,720	380,010	300,320	293,730	287,120	280,520
Debt Service - School Bldg Project						674,800	2,306,525	3,455,325	3,539,050
Capital Projects	387,500	450,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000
Medical Pension Trust Fund	50,000	52,500	55,000	57,750	60,000	62,500	65,000	67,750	70,000
	1,668,260	1,805,100	1,984,080	1,903,917	1,746,450	2,455,350	4,194,572	5,451,496	5,643,211

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

Town of Mansfield  
 Proforma General Fund Revenues and Expenditures  
 Budget Forecast

**Option E (700)**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b>REVENUES AND TRANSFERS:</b>									
Property Taxes	\$ 24,922,879	\$ 25,707,520	\$ 25,912,232	\$ 27,088,935	\$ 28,017,646	\$ 29,796,924	\$ 31,620,101	\$ 33,979,439	\$ 35,421,682
Tax Related Items	443,769	310,000	310,000	313,100	316,231	319,393	322,587	325,813	329,071
Licenses and Permits	371,542	490,370	490,370	495,274	500,226	505,229	510,281	515,384	520,538
Federal Support - Government	17,363	1,850	1,850	1,869	1,887	1,906	1,925	1,944	1,964
State Support - Education	8,772,718	10,192,080	10,260,557	10,363,163	10,466,794	10,571,462	10,677,177	10,783,949	10,891,788
State Support - Government	7,370,539	7,183,030	7,047,421	7,117,895	7,189,074	7,260,965	7,333,575	7,406,910	7,480,979
Local Support - Government	14,895								
Municipal Revenue Sharing			302,581	305,607	308,663	311,750	314,867	318,016	321,196
Charge for Services	342,400	325,000	325,000	328,250	331,533	334,848	338,196	341,578	344,994
Fines and Forfeitures	35,147	31,190	31,190	31,502	31,817	32,135	32,456	32,781	33,109
Miscellaneous	96,316	87,610	87,610	88,486	89,371	90,265	91,167	92,079	93,000
Transfers from Other Funds	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Revenues and Transfers</b>	<b>42,390,068</b>	<b>44,331,150</b>	<b>44,771,311</b>	<b>46,136,580</b>	<b>47,255,743</b>	<b>49,227,376</b>	<b>51,244,833</b>	<b>53,800,393</b>	<b>55,440,820</b>
<b>EXPENDITURES AND TRANSFERS:</b>									
General Government	2,255,782	2,345,690	2,392,604	2,464,382	2,538,313	2,614,463	2,692,897	2,773,684	2,856,894
Public Safety	2,872,456	2,881,900	3,039,538	3,230,724	3,427,646	3,530,475	3,636,389	3,745,481	3,857,846
Public Works	1,954,387	2,014,020	2,054,300	2,115,929	2,179,407	2,244,790	2,312,133	2,381,497	2,452,942
Community Services	1,573,732	1,671,205	1,704,629	1,755,768	1,808,441	1,862,694	1,918,575	1,976,132	2,035,416
Community Development	483,159	546,635	557,568	574,295	591,524	609,269	627,547	646,374	665,765
Education (K-8)	19,150,854	20,588,160	20,588,160	21,205,805	21,841,979	22,497,238	23,172,155	22,986,670	23,676,270
Education (K-8) - Anticipated Savings							(855,000)		
Education (9-12)	9,924,227	9,729,230	9,552,849	9,811,750	9,869,252	10,178,334	10,322,537	10,632,213	10,951,180
Town-Wide Expenditures	2,303,027	2,497,630	2,547,583	2,624,010	2,702,730	2,783,812	2,867,327	2,953,346	3,041,947
Transfers to Other Funds	1,668,260	1,872,660	1,984,080	1,903,917	1,746,450	2,356,300	4,000,272	5,154,996	5,352,561
<b>Total Expenditures and Transfers</b>	<b>42,185,884</b>	<b>44,147,130</b>	<b>44,421,311</b>	<b>45,686,580</b>	<b>46,705,743</b>	<b>48,677,376</b>	<b>50,694,833</b>	<b>53,250,393</b>	<b>54,890,820</b>
<b>RESULTS OF OPERATIONS</b>	<b>204,184</b>	<b>184,020</b>	<b>350,000</b>	<b>450,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,865,928</b>	<b>2,070,112</b>	<b>2,254,132</b>	<b>2,604,132</b>	<b>3,054,132</b>	<b>3,604,132</b>	<b>4,154,132</b>	<b>4,704,132</b>	<b>5,254,132</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,070,112</b>	<b>\$ 2,254,132</b>	<b>\$ 2,604,132</b>	<b>\$ 3,054,132</b>	<b>\$ 3,604,132</b>	<b>\$ 4,154,132</b>	<b>\$ 4,704,132</b>	<b>\$ 5,254,132</b>	<b>\$ 5,804,132</b>
<b>SUPPLEMENTAL INFORMATION:</b>									
Mill Rate	25.71	26.68	26.64	27.47	28.04	29.56	31.09	33.11	34.20
Mill Rate Change	0.00	0.97	(0.04)	0.83	0.57	1.52	1.53	2.03	1.08
Percentage Increase (Decrease)	0.00%	3.77%	-0.16%	3.11%	2.09%	5.41%	5.17%	6.52%	3.28%
<b>Grand List</b>	<b>968,670,393</b>	<b>973,722,578</b>	<b>978,591,191</b>	<b>988,377,103</b>	<b>998,260,874</b>	<b>1,008,243,483</b>	<b>1,018,325,917</b>	<b>1,028,509,177</b>	<b>1,038,794,268</b>
Taxes-Median Assessed Value	4,334	4,497	4,490	4,630	4,727	4,982	5,240	5,582	5,765
Increase	-	164	(7)	140	97	256	258	342	183

Town of Mansfield  
Proforma General Fund Revenues and Expenditures  
Budget Forecast

**Option E (700)**

	Actual 2010-11	Amended 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Current Year Taxes	24,461,355	25,707,520	25,562,232	26,638,935	27,467,646	29,246,924	31,070,101	33,429,439	34,871,682
Elderly Programs	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300	34,300
Reserve for Uncollected Taxes	420,000	440,000	470,419	474,056	490,309	521,446	553,352	594,640	619,879
Tax Levy	24,915,655	26,181,820	26,066,951	27,147,291	27,992,255	29,802,670	31,657,753	34,058,380	35,525,861
Percent Uncollected	1.69%	1.68%	1.80%	1.75%	1.75%	1.75%	1.75%	1.75%	1.74%
Increase in Tax Levy									
Dollars	1,101,878	1,266,165	(114,869)	1,080,341	844,964	1,810,415	1,855,083	2,400,626	1,467,482
Percentage	4.63%	5.08%	-0.44%	4.14%	3.11%	6.47%	6.22%	7.58%	4.31%

**ASSUMPTIONS:**

- 1 Tax Related Items are projected to remain flat for FY 2011/12 and 2012/13; increase an average of 1% per year thereafter.
- 2 State and Other Revenues are projected at Gov's proposed for 2011/12 and 2012/13 and 1% increase thereafter
- 3 Expenditures for Education (Grades K-8) are projected to increase 3% annually after FY 2012/13.
- 4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget.
- Region 19 assumptions:
  - The annual operating budget projections are projected to increase 3% after 2012/13.
  - The Town's levy for Region 19 is adjusted by changes in student population.
  - State and other revenue is projected to increase by 1% annually after 2012/13.
- 5 The Grand List is projected at a slight increase (0.5%) for FY 2011/12 & 2012/13 and then increase 1.0% annually thereafter.
- 6 Expenditures for Town are projected to increase 2% for FY 2012/13 and then 3% per year thereafter.
- 7 Reserve for Uncollected taxes is 1.75% of the total levy.
- 8 Public Safety - add \$100,000 in FY 11/12, 12/13, 13/14, 14/15 for police services per the police study.

9 Transfers to Other Funds:	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Other Operating	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Downtown Partnership	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Parks & Recreation	340,760	347,600	354,550	365,447	376,440	387,730	399,317	411,301	423,641
Debt Service - Current	760,000	825,000	844,530	650,720	380,010	300,320	293,730	287,120	280,520
Debt Service - School Bldg Project						575,750	2,112,225	3,158,825	3,248,400
Capital Projects	387,500	450,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000
Medical Pension Trust Fund	50,000	52,500	55,000	57,750	60,000	62,500	65,000	67,750	70,000
	1,668,260	1,805,100	1,984,080	1,903,917	1,746,450	2,356,300	4,000,272	5,154,996	5,352,561

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

AS REVISED 2/08/12 - Updated Construction Costs per Tom D.

Mansfield School Building Project  
20 Year Cost Projection - Based on Spring, 2012 Referendum

Description	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
<b>BASELINE - REPAIRS &amp; MAINTENANCE - 20 YEARS</b>														
Total Project Construction Cost	25,452,048													
Estimated NET Construction Cost	20,341,895													
Estimated Reimbursement Rate	20.1%													
Estimated Annual Costs:														
Debt Service Payments	257,500	1,072,750	1,838,038	1,955,575	1,906,450	1,857,325	1,808,200	1,759,075	1,709,950	1,660,825	1,611,700	1,562,575	1,513,450	1,464,325
Salary & Benefit Savings														
Maintenance Cost Savings		(30,000)												
Maintenance of Abandoned Buildings														
<b>Net Estimated Annual Costs</b>	<b>257,500</b>	<b>1,042,750</b>	<b>1,838,038</b>	<b>1,955,575</b>	<b>1,906,450</b>	<b>1,857,325</b>	<b>1,808,200</b>	<b>1,759,075</b>	<b>1,709,950</b>	<b>1,660,825</b>	<b>1,611,700</b>	<b>1,562,575</b>	<b>1,513,450</b>	<b>1,464,325</b>
Projected Mill Rate	26.94	27.75	28.57	28.69	28.64	28.59	28.54	28.49	28.44	28.39	28.34	28.28	28.23	28.18
Projected Mill Rate Change (From Pr Yr)	0.26	0.81	0.82	0.12	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)	(0.05)
Projected % Increase in Mill Rate (From Pr. Yr.)	0.99%	3.02%	3.06%	0.45%	(0.19%)	(0.19%)	(0.19%)	(0.19%)	(0.19%)	(0.19%)	(0.19%)	(0.19%)	(0.19%)	(0.19%)
Taxes on Median Home Assessed at \$168,560	4,542	4,678	4,815	4,836	4,827	4,819	4,810	4,802	4,793	4,785	4,776	4,768	4,759	4,751
Increase/Decrease from Prior Year	45	136	138	20	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)
Annual Average Increase														

**OPTION A - REPAIRS & MAINT - 20 YEARS PLUS SOLAR PANELS**

Total Project Construction Cost	30,913,495													
Estimated NET Construction Cost	24,253,399													
Estimated Reimbursement Rate	21.5%													
Estimated Annual Costs:														
Debt Service Payments	274,500	1,329,900	2,248,100	2,310,550	2,252,625	2,194,700	2,136,775	2,078,850	2,020,925	1,963,000	1,905,075	1,847,150	1,789,225	1,731,300
Salary & Benefit Savings														
Maintenance Cost Savings		(30,000)												
Maintenance of Abandoned Buildings														
<b>Net Estimated Annual Costs</b>	<b>274,500</b>	<b>1,299,900</b>	<b>2,248,100</b>	<b>2,310,550</b>	<b>2,252,625</b>	<b>2,194,700</b>	<b>2,136,775</b>	<b>2,078,850</b>	<b>2,020,925</b>	<b>1,963,000</b>	<b>1,905,075</b>	<b>1,847,150</b>	<b>1,789,225</b>	<b>1,731,300</b>
Projected Mill Rate	26.96	28.01	28.99	29.05	28.99	28.93	28.87	28.81	28.76	28.70	28.64	28.58	28.52	28.46
Projected Mill Rate Change (From Pr Yr)	0.28	1.05	0.97	0.06	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)
Projected % Increase in Mill Rate (From Pr. Yr.)	1.06%	3.95%	3.65%	0.24%	(0.22%)	(0.22%)	(0.22%)	(0.22%)	(0.22%)	(0.22%)	(0.22%)	(0.22%)	(0.22%)	(0.22%)
Taxes on Median Home Assessed at \$168,560	4,545	4,722	4,886	4,897	4,887	4,877	4,867	4,857	4,847	4,837	4,827	4,817	4,807	4,797
Increase/Decrease from Prior Year	48	178	164	11	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)
Annual Average Increase														
Annual Average Increase OVER BASELINE														

**OPTION A ENHANCED - PLUS LIBRARY MEDIA CENTERS**

Total Project Construction Cost	35,517,211													
Estimated NET Construction Cost	28,475,101													
Estimated Reimbursement Rate	19.8%													
Estimated Annual Costs:														
Debt Service Payments	393,500	1,645,950	2,632,975	2,686,250	2,619,150	2,552,050	2,484,950	2,417,850	2,350,750	2,283,650	2,216,550	2,149,450	2,077,350	2,010,500
Salary & Benefit Savings														
Maintenance Cost Savings		(30,000)												
Maintenance of Abandoned Buildings														
<b>Net Estimated Annual Costs</b>	<b>393,500</b>	<b>1,615,950</b>	<b>2,632,975</b>	<b>2,686,250</b>	<b>2,619,150</b>	<b>2,552,050</b>	<b>2,484,950</b>	<b>2,417,850</b>	<b>2,350,750</b>	<b>2,283,650</b>	<b>2,216,550</b>	<b>2,149,450</b>	<b>2,077,350</b>	<b>2,010,500</b>
Projected Mill Rate	27.08	28.34	29.38	29.44	29.37	29.30	29.23	29.16	29.09	29.03	28.96	28.89	28.81	28.74
Projected Mill Rate Change (From Pr Yr)	0.40	1.26	1.04	0.05	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)
Projected % Increase in Mill Rate (From Pr. Yr.)	1.51%	4.71%	3.91%	0.21%	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.26%)
Taxes on Median Home Assessed at \$168,560	4,565	4,777	4,953	4,962	4,951	4,939	4,927	4,916	4,904	4,893	4,881	4,869	4,857	4,845
Increase/Decrease from Prior Year	68	212	176	9	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)
Annual Average Increase														
Annual Average Increase OVER BASELINE														

AS REVISED 2/08/12 - Updated Costruction Costs per Tom D.

Mansfield School Building Project  
20 Year Cost Projection - Based on Spring, 2012 Ref

Description	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	2035/2036	2036/2037	23 Year Analysis
<b>BASELINE - REPAIRS &amp; MAINTENANCE - 20 YEARS</b>										
Total Project Construction Cost										
Estimated NET Construction Cost										
Estimated Reimbursement Rate										
Estimated Annual Costs:										
Debt Service Payments	1,415,200	1,366,075	1,311,950	1,263,100	1,214,250	1,165,400	1,016,550	571,200	73,850	31,375,313
Salary & Benefit Savings										-
Maintenance Cost Savings										(916,103)
Maintenance of Abandoned Buildings										
Net Estimated Annual Costs	1,415,200	1,366,075	1,311,950	1,263,100	1,214,250	1,165,400	1,016,550	571,200	73,850	30,459,210
Projected Mill Rate	28.13	28.08	28.03	27.98	27.93	27.88	27.72	27.27	26.76	
Projected Mill Rate Change (From Pr Yr)	(0.05)	(0.05)	(0.06)	(0.05)	(0.05)	(0.05)	(0.15)	(0.46)	(0.51)	
Projected % Increase in Mill Rate (From Pr. Yr.)	(0.19%)	(0.19%)	(0.21%)	(0.19%)	(0.19%)	(0.19%)	(0.57%)	(1.71%)	(1.91%)	
Taxes on Median Home Assessed at \$168,560	4,742	4,734	4,724	4,716	4,707	4,699	4,673	4,596	4,510	108,861
Increase/Decrease from Prior Year	(9)	(9)	(9)	(8)	(8)	(8)	(26)	(77)	(86)	5,426
Annual Average Increase										236
<b>OPTION A - REPAIRS &amp; MAINT - 20 YEARS PLUS SO</b>										
Total Project Construction Cost										
Estimated NET Construction Cost										
Estimated Reimbursement Rate										
Estimated Annual Costs:										
Debt Service Payments	1,673,375	1,615,450	1,557,525	1,499,600	1,441,675	1,383,750	1,215,825	681,750	79,125	37,230,750
Salary & Benefit Savings										-
Maintenance Cost Savings										(916,103)
Maintenance of Abandoned Buildings										
Net Estimated Annual Costs	1,673,375	1,615,450	1,557,525	1,499,600	1,441,675	1,383,750	1,215,825	681,750	79,125	36,314,647
Projected Mill Rate	28.40	28.34	28.28	28.22	28.16	28.10	27.93	27.38	26.76	
Projected Mill Rate Change (From Pr Yr)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.17)	(0.55)	(0.62)	
Projected % Increase in Mill Rate (From Pr. Yr.)	(0.22%)	(0.22%)	(0.22%)	(0.22%)	(0.22%)	(0.22%)	(0.65%)	(2.06%)	(2.32%)	
Taxes on Median Home Assessed at \$168,560	4,787	4,777	4,767	4,757	4,747	4,737	4,708	4,615	4,511	109,875
Increase/Decrease from Prior Year	(10)	(10)	(10)	(10)	(10)	(10)	(29)	(92)	(104)	6,440
Annual Average Increase										280
Annual Average Increase OVER BASELINE										44
<b>OPTION A ENHANCED - PLUS LIBRARY MEDIA CEN</b>										
Total Project Construction Cost										
Estimated NET Construction Cost										
Estimated Reimbursement Rate										
Estimated Annual Costs:										
Debt Service Payments	1,943,650	1,876,800	1,809,950	1,743,100	1,676,250	1,609,400	1,362,550	687,000	79,125	43,308,750
Salary & Benefit Savings										-
Maintenance Cost Savings										(916,103)
Maintenance of Abandoned Buildings										
Net Estimated Annual Costs	1,943,650	1,876,800	1,809,950	1,743,100	1,676,250	1,609,400	1,362,550	687,000	79,125	42,392,647
Projected Mill Rate	28.68	28.61	28.54	28.47	28.40	28.33	28.08	27.39	26.76	
Projected Mill Rate Change (From Pr Yr)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.25)	(0.69)	(0.62)	
Projected % Increase in Mill Rate (From Pr. Yr.)	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.95%)	(2.60%)	(2.34%)	
Taxes on Median Home Assessed at \$168,560	4,834	4,822	4,810	4,799	4,787	4,776	4,733	4,616	4,511	110,927
Increase/Decrease from Prior Year	(12)	(12)	(12)	(12)	(12)	(12)	(43)	(117)	(105)	7,492
Annual Average Increase										326
Annual Average Increase OVER BASELINE										90

AS REVISED 2/08/12 - Updated Construction Costs per Tom D.

Mansfield School Building Project  
20 Year Cost Projection - Based on Spring, 2012 Referendum

Description	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
<b>OPTION C - ALTERATIONS TO 2 SCHOOLS</b>														
Total Project Construction Cost	64,537,624													
Estimated NET Construction Cost	44,197,294													
Estimated Reimbursement Rate	31.5%													
Estimated Annual Costs:														
Debt Service Payments	742,500	2,484,375	4,058,275	4,133,175	4,020,100	3,917,575	3,815,050	3,712,525	3,610,000	3,507,475	3,404,950	3,302,425	3,199,900	3,092,375
Salary & Benefit Savings		(589,977)												
Maintenance Cost Savings		(75,023)												
Maintenance of Abandoned Buildings				15,000										
Net Estimated Annual Costs	742,500	1,819,376	4,058,275	4,148,175	4,020,100	3,917,575	3,815,050	3,712,525	3,610,000	3,507,475	3,404,950	3,302,425	3,199,900	3,092,375
Projected Mill Rate	27.44	28.55	30.85	30.94	30.81	30.70	30.60	30.49	30.39	30.28	30.18	30.07	29.97	29.86
Projected Mill Rate Change (From Pr Yr)	0.76	1.11	2.30	0.09	(0.13)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)
Projected % Increase in Mill Rate (From Pr. Yr.)	2.86%	4.15%	8.62%	0.35%	(0.49%)	(0.39%)	(0.39%)	(0.39%)	(0.39%)	(0.39%)	(0.39%)	(0.39%)	(0.39%)	(0.41%)
Taxes on Median Home Assessed at \$168,560	4,626	4,812	5,200	5,215	5,193	5,175	5,158	5,140	5,122	5,104	5,087	5,069	5,051	5,032
Increase/Decrease from Prior Year	129	186	388	16	(22)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(19)
Annual Average Increase														
Annual Average Increase OVER BASELINE														
<b>OPTION E (TWO NEW ELEM SCHOOLS - GOODWIN SITE - 750)</b>														
Total Project Construction Cost	63,798,987													
Estimated NET Construction Cost	34,873,177													
Estimated Reimbursement Rate	45.3%													
Estimated Annual Costs:														
Debt Service Payments	521,000	2,059,325	3,175,300	3,269,025	3,187,575	3,106,125	3,024,675	2,943,225	2,861,775	2,780,325	2,698,875	2,617,425	2,535,975	2,449,525
Salary & Benefit Savings		(614,000)												
Maintenance Cost Savings		(241,000)												
Maintenance of Abandoned Buildings				15,000										
Net Estimated Annual Costs	521,000	1,204,325	3,175,300	3,284,025	3,187,575	3,106,125	3,024,675	2,943,225	2,861,775	2,780,325	2,698,875	2,617,425	2,535,975	2,449,525
Projected Mill Rate	27.22	27.92	29.94	30.05	29.95	29.87	29.79	29.70	29.62	29.54	29.45	29.37	29.28	29.20
Projected Mill Rate Change (From Pr Yr)	0.54	0.70	2.02	0.11	(0.10)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.09)
Projected % Increase in Mill Rate (From Pr. Yr.)	2.01%	2.63%	7.59%	0.42%	(0.37%)	(0.31%)	(0.31%)	(0.31%)	(0.31%)	(0.31%)	(0.31%)	(0.31%)	(0.31%)	(0.33%)
Taxes on Median Home Assessed at \$168,560	4,587	4,706	5,047	5,066	5,049	5,035	5,021	5,007	4,993	4,978	4,964	4,950	4,936	4,921
Increase/Decrease from Prior Year	90	118	341	19	(17)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(15)
Annual Average Increase														
Annual Average Increase OVER BASELINE														
<b>OPTION E (TWO NEW ELEM SCHOOLS - GOODWIN SITE- 700)</b>														
Total Project Construction Cost	61,362,289													
Estimated NET Construction Cost	31,817,264													
Estimated Reimbursement Rate	48.1%													
Estimated Annual Costs:														
Debt Service Payments	436,000	1,883,325	2,903,300	2,995,775	2,921,100	2,846,425	2,771,750	2,697,075	2,622,400	2,547,725	2,473,050	2,398,375	2,323,700	2,249,025
Salary & Benefit Savings		(614,000)												
Maintenance Cost Savings		(241,000)												
Maintenance of Abandoned Buildings				15,000										
Net Estimated Annual Costs	436,000	1,028,325	2,903,300	3,010,775	2,921,100	2,846,425	2,771,750	2,697,075	2,622,400	2,547,725	2,473,050	2,398,375	2,323,700	2,249,025
Projected Mill Rate	27.13	27.74	29.66	29.77	29.68	29.60	29.53	29.45	29.37	29.30	29.22	29.14	29.07	28.99
Projected Mill Rate Change (From Pr Yr)	0.45	0.61	1.93	0.11	(0.09)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)
Projected % Increase in Mill Rate (From Pr. Yr.)	1.68%	2.28%	7.22%	0.41%	(0.35%)	(0.29%)	(0.29%)	(0.29%)	(0.29%)	(0.29%)	(0.29%)	(0.29%)	(0.29%)	(0.29%)
Taxes on Median Home Assessed at \$168,560	4,573	4,675	5,000	5,018	5,003	4,990	4,977	4,964	4,951	4,938	4,925	4,912	4,899	4,887
Increase/Decrease from Prior Year	75	103	325	19	(16)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
Annual Average Increase														
Annual Average Increase OVER BASELINE														

AS REVISED 2/08/12 - Updated Costruction Costs per Tom D.

Mansfield School Building Project  
20 Year Cost Projection - Based on Spring, 2012 Ref

Description	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	2035/2036	2036/2037	23 Year Analysis
<b>OPTION C - ALTERATIONS TO 2 SCHOOLS</b>										
Total Project Construction Cost										
Estimated NET Construction Cost										
Estimated Reimbursement Rate										
Estimated Annual Costs:										
Debt Service Payments	2,990,125	2,887,875	2,785,625	2,683,375	2,581,125	2,478,875	2,001,625	1,087,500	105,500	66,602,325
Salary & Benefit Savings										(18,015,998)
Maintenance Cost Savings										(2,290,946)
Maintenance of Abandoned Buildings										403,056
Net Estimated Annual Costs	2,990,125	2,887,875	2,785,625	2,683,375	2,581,125	2,478,875	2,001,625	1,087,500	105,500	46,698,437
Projected Mill Rate	29.75	29.65	29.54	29.44	29.33	29.23	28.74	27.80	26.79	
Projected Mill Rate Change (From Pr Yr)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(0.49)	(0.94)	(1.01)	
Projected % Increase in Mill Rate (From Pr. Yr.)	(0.39%)	(0.39%)	(0.39%)	(0.39%)	(0.39%)	(0.39%)	(1.84%)	(3.52%)	(3.78%)	
Taxes on Median Home Assessed at \$168,560	5,015	4,997	4,979	4,962	4,944	4,926	4,844	4,685	4,515	114,852
Increase/Decrease from Prior Year	(18)	(18)	(18)	(18)	(18)	(18)	(83)	(158)	(170)	11,417
Annual Average Increase										496
Annual Average Increase OVER BASELINE										260
<b>OPTION E (TWO NEW ELEM SCHOOLS - GOODWIN :</b>										
Total Project Construction Cost										
Estimated NET Construction Cost										
Estimated Reimbursement Rate										
Estimated Annual Costs:										
Debt Service Payments	2,368,350	2,287,175	2,206,000	2,124,825	2,043,650	1,962,475	1,626,300	799,050	110,775	52,758,750
Salary & Benefit Savings										(18,749,583)
Maintenance Cost Savings										(7,359,352)
Maintenance of Abandoned Buildings										403,056
Net Estimated Annual Costs	2,368,350	2,287,175	2,206,000	2,124,825	2,043,650	1,962,475	1,626,300	799,050	110,775	27,052,871
Projected Mill Rate	29.11	29.03	28.95	28.86	28.78	28.70	28.35	27.50	26.79	
Projected Mill Rate Change (From Pr Yr)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.35)	(0.85)	(0.71)	
Projected % Increase in Mill Rate (From Pr. Yr.)	(0.31%)	(0.31%)	(0.31%)	(0.31%)	(0.31%)	(0.31%)	(1.29%)	(3.18%)	(2.65%)	
Taxes on Median Home Assessed at \$168,560	4,907	4,893	4,879	4,865	4,851	4,837	4,779	4,636	4,516	112,423
Increase/Decrease from Prior Year	(14)	(14)	(14)	(14)	(14)	(14)	(58)	(143)	(119)	8,988
Annual Average Increase										391
Annual Average Increase OVER BASELINE										155
<b>OPTION E (TWO NEW ELEM SCHOOLS - GOODWIN :</b>										
Total Project Construction Cost										
Estimated NET Construction Cost										
Estimated Reimbursement Rate										
Estimated Annual Costs:										
Debt Service Payments	2,174,350	2,099,675	2,025,000	1,950,325	1,875,650	1,800,975	1,571,300	746,550	110,775	48,423,625
Salary & Benefit Savings										(18,749,583)
Maintenance Cost Savings										(7,359,352)
Maintenance of Abandoned Buildings										403,056
Net Estimated Annual Costs	2,174,350	2,099,675	2,025,000	1,950,325	1,875,650	1,800,975	1,571,300	746,550	110,775	22,717,746
Projected Mill Rate	28.91	28.84	28.76	28.68	28.61	28.53	28.29	27.45	26.79	
Projected Mill Rate Change (From Pr Yr)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.24)	(0.85)	(0.65)	
Projected % Increase in Mill Rate (From Pr. Yr.)	(0.29%)	(0.29%)	(0.29%)	(0.29%)	(0.29%)	(0.29%)	(0.88%)	(3.17%)	(2.45%)	
Taxes on Median Home Assessed at \$168,560	4,874	4,861	4,848	4,835	4,822	4,809	4,769	4,626	4,516	111,672
Increase/Decrease from Prior Year	(13)	(13)	(13)	(13)	(13)	(13)	(40)	(143)	(110)	8,237
Annual Average Increase										358
Annual Average Increase OVER BASELINE										122

AS REVISED 2/08/12 - Updated Construction Costs per Tom D.

Mansfield School Building Project

20 Year Cost Projection - Based on Spring, 2012 Referendum

Description	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
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Option A does not include the replacement of the relocatable classrooms at Southeast (\$800,000) and MMS (\$400,000)

The land acq at Goodwin of \$450,000 is the cost NET of any land sold off.

MMS improvements are included in all options above.

23 Year Cumulative Operating Savings - escalated 3% per year

10/1/2010 Grand List = \$ 973,722,578

2011/12 Mill Rate = \$ 26.68

Current Median Home Assessed Value = \$ 168,560

Current Taxes on Median Home = \$ 4,497

Current Taxes on Median Home for 23 years = \$ 103,435

Note: Median home value left constant over time.

Next revaluation is 10/01/2014

Mansfield School Building Project  
20 Year Cost Projection - Based on Fall, 2012 Referendum

Description	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
<b>BASELINE - REPAIRS &amp; MAINTENANCE - 20 YEARS</b>															
Total Project Construction Cost	26,216,119														
Estimated NET Construction Cost	20,953,615														
Estimated Reimbursement Rate	20.1%														
Estimated Annual Costs:															
Debt Service Payments	351,350	1,211,975	1,997,338	2,115,825	2,059,550	2,003,275	1,947,000	1,890,725	1,834,450	1,778,175	1,721,900	1,665,625	1,604,350	1,548,375	1,492,400
Salary & Benefit Savings															
Maintenance Cost Savings		(30,000)													
Maintenance of Abandoned Buildings															
<b>Net Estimated Annual Costs</b>	<b>351,350</b>	<b>1,181,975</b>	<b>1,997,338</b>	<b>2,115,825</b>	<b>2,059,550</b>	<b>2,003,275</b>	<b>1,947,000</b>	<b>1,890,725</b>	<b>1,834,450</b>	<b>1,778,175</b>	<b>1,721,900</b>	<b>1,665,625</b>	<b>1,604,350</b>	<b>1,548,375</b>	<b>1,492,400</b>
Projected Mill Rate	27.04	27.89	28.73	28.85	28.80	28.74	28.68	28.62	28.56	28.51	28.45	28.39	28.33	28.27	28.21
Projected Mill Rate Change (From Pr Yr)	0.36	0.85	0.84	0.12	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)
Projected % Increase in Mill Rate (From Pr. Yr.)	1.35%	3.20%	3.14%	0.46%	(0.22%)	(0.22%)	(0.22%)	(0.22%)	(0.22%)	(0.22%)	(0.22%)	(0.22%)	(0.24%)	(0.22%)	(0.22%)
Taxes on Median Home Assessed at \$168,560	4,558	4,702	4,843	4,863	4,854	4,844	4,834	4,824	4,815	4,805	4,795	4,786	4,775	4,765	4,756
Increase/Decrease from Prior Year	61	144	141	21	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(11)	(10)	(10)
Annual Average Increase															

<b>OPTION A - REPAIRS &amp; MAINT - 20 YEARS PLUS SOLAR PANELS</b>															
Total Project Construction Cost	31,840,181														
Estimated NET Construction Cost	24,981,944														
Estimated Reimbursement Rate	21.5%														
Estimated Annual Costs:															
Debt Service Payments	378,500	1,499,700	2,435,988	2,498,775	2,432,500	2,366,225	2,299,950	2,233,675	2,167,400	2,101,125	2,034,850	1,968,575	1,902,300	1,836,025	1,769,750
Salary & Benefit Savings															
Maintenance Cost Savings		(30,000)													
Maintenance of Abandoned Buildings															
<b>Net Estimated Annual Costs</b>	<b>378,500</b>	<b>1,469,700</b>	<b>2,435,988</b>	<b>2,498,775</b>	<b>2,432,500</b>	<b>2,366,225</b>	<b>2,299,950</b>	<b>2,233,675</b>	<b>2,167,400</b>	<b>2,101,125</b>	<b>2,034,850</b>	<b>1,968,575</b>	<b>1,902,300</b>	<b>1,836,025</b>	<b>1,769,750</b>
Projected Mill Rate	27.07	28.19	29.18	29.25	29.18	29.11	29.04	28.97	28.91	28.84	28.77	28.70	28.63	28.57	28.50
Projected Mill Rate Change (From Pr Yr)	0.39	1.12	0.99	0.06	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)
Projected % Increase in Mill Rate (From Pr. Yr.)	1.46%	4.20%	3.72%	0.24%	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.26%)
Taxes on Median Home Assessed at \$168,560	4,563	4,752	4,919	4,930	4,918	4,907	4,895	4,884	4,872	4,861	4,849	4,838	4,826	4,815	4,804
Increase/Decrease from Prior Year	66	189	167	11	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)
Annual Average Increase															
Annual Average Increase OVER BASELINE															

<b>OPTION A ENHANCED - PLUS LIBRARY MEDIA CENTERS</b>															
Total Project Construction Cost	36,582,893														
Estimated NET Construction Cost	29,331,108														
Estimated Reimbursement Rate	19.8%														
Estimated Annual Costs:															
Debt Service Payments	528,250	1,855,850	2,862,888	2,914,625	2,837,300	2,759,975	2,682,650	2,605,325	2,528,000	2,450,675	2,368,350	2,291,250	2,209,150	2,132,325	2,055,500
Salary & Benefit Savings															
Maintenance Cost Savings		(30,000)													
Maintenance of Abandoned Buildings															
<b>Net Estimated Annual Costs</b>	<b>528,250</b>	<b>1,825,850</b>	<b>2,862,888</b>	<b>2,914,625</b>	<b>2,837,300</b>	<b>2,759,975</b>	<b>2,682,650</b>	<b>2,605,325</b>	<b>2,528,000</b>	<b>2,450,675</b>	<b>2,368,350</b>	<b>2,291,250</b>	<b>2,209,150</b>	<b>2,132,325</b>	<b>2,055,500</b>
Projected Mill Rate	27.22	28.56	29.62	29.67	29.59	29.51	29.44	29.36	29.28	29.20	29.11	29.03	28.95	28.87	28.79
Projected Mill Rate Change (From Pr Yr)	0.54	1.33	1.07	0.05	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)
Projected % Increase in Mill Rate (From Pr. Yr.)	2.03%	4.99%	3.99%	0.20%	(0.30%)	(0.30%)	(0.30%)	(0.30%)	(0.30%)	(0.30%)	(0.32%)	(0.30%)	(0.32%)	(0.30%)	(0.30%)
Taxes on Median Home Assessed at \$168,560	4,589	4,813	4,993	5,002	4,988	4,975	4,962	4,948	4,935	4,921	4,907	4,894	4,880	4,866	4,853
Increase/Decrease from Prior Year	91	225	180	9	(13)	(13)	(13)	(13)	(13)	(13)	(14)	(13)	(14)	(13)	(13)
Annual Average Increase															
Annual Average Increase OVER BASELINE															

Mansfield School Building Project  
20 Year Cost Projection - Based on Fall, 2012 Refere

Description	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	2035/2036	2036/2037	2037/2038	23 Year Analysis
<b>BASELINE - REPAIRS &amp; MAINTENANCE - 20 YEARS</b>									
Total Project Construction Cost									
Estimated NET Construction Cost									
Estimated Reimbursement Rate									
Estimated Annual Costs:									
Debt Service Payments	1,436,425	1,380,450	1,324,475	1,268,500	1,242,525	1,030,200	579,850	79,500	33,564,238
Salary & Benefit Savings									-
Maintenance Cost Savings									(916,103)
Maintenance of Abandoned Buildings									
Net Estimated Annual Costs	1,436,425	1,380,450	1,324,475	1,268,500	1,242,525	1,030,200	579,850	79,500	32,648,135
Projected Mill Rate	28.16	28.10	28.04	27.98	27.96	27.74	27.28	26.76	
Projected Mill Rate Change (From Pr Yr)	(0.06)	(0.06)	(0.06)	(0.06)	(0.03)	(0.22)	(0.46)	(0.51)	
Projected % Increase in Mill Rate (From Pr. Yr.)	(0.22%)	(0.22%)	(0.22%)	(0.22%)	(0.10%)	(0.82%)	(1.73%)	(1.93%)	
Taxes on Median Home Assessed at \$168,560	4,746	4,736	4,726	4,717	4,712	4,676	4,598	4,511	109,240
Increase/Decrease from Prior Year	(10)	(10)	(10)	(10)	(4)	(37)	(78)	(87)	5,805
Annual Average Increase									252
<b>OPTION A - REPAIRS &amp; MAINT - 20 YEARS PLUS SO</b>									
Total Project Construction Cost									
Estimated NET Construction Cost									
Estimated Reimbursement Rate									
Estimated Annual Costs:									
Debt Service Payments	1,703,475	1,637,200	1,570,925	1,504,650	1,438,375	1,232,100	692,125	106,000	39,810,188
Salary & Benefit Savings									-
Maintenance Cost Savings									(916,103)
Maintenance of Abandoned Buildings									
Net Estimated Annual Costs	1,703,475	1,637,200	1,570,925	1,504,650	1,438,375	1,232,100	692,125	106,000	38,894,085
Projected Mill Rate	28.43	28.36	28.29	28.23	28.16	27.95	27.39	26.79	
Projected Mill Rate Change (From Pr Yr)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.21)	(0.55)	(0.60)	
Projected % Increase in Mill Rate (From Pr. Yr.)	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.26%)	(0.79%)	(2.08%)	(2.26%)	
Taxes on Median Home Assessed at \$168,560	4,792	4,781	4,769	4,758	4,746	4,710	4,617	4,516	110,321
Increase/Decrease from Prior Year	(11)	(11)	(11)	(11)	(11)	(36)	(93)	(101)	6,886
Annual Average Increase									299
Annual Average Increase OVER BASELINE									47
<b>OPTION A ENHANCED - PLUS LIBRARY MEDIA CEN</b>									
Total Project Construction Cost									
Estimated NET Construction Cost									
Estimated Reimbursement Rate									
Estimated Annual Costs:									
Debt Service Payments	1,978,675	1,901,850	1,825,025	1,748,200	1,671,375	1,379,550	697,400	106,000	46,390,188
Salary & Benefit Savings									-
Maintenance Cost Savings									(916,103)
Maintenance of Abandoned Buildings									
Net Estimated Annual Costs	1,978,675	1,901,850	1,825,025	1,748,200	1,671,375	1,379,550	697,400	106,000	45,474,085
Projected Mill Rate	28.71	28.63	28.55	28.48	28.40	28.10	27.40	26.79	
Projected Mill Rate Change (From Pr Yr)	(0.08)	(0.08)	(0.08)	(0.08)	(0.08)	(0.30)	(0.70)	(0.61)	
Projected % Increase in Mill Rate (From Pr. Yr.)	(0.30%)	(0.30%)	(0.30%)	(0.30%)	(0.30%)	(1.12%)	(2.63%)	(2.28%)	
Taxes on Median Home Assessed at \$168,560	4,840	4,826	4,813	4,800	4,787	4,736	4,618	4,516	111,461
Increase/Decrease from Prior Year	(13)	(13)	(13)	(13)	(13)	(51)	(118)	(102)	8,025
Annual Average Increase									349
Annual Average Increase OVER BASELINE									97

Mansfield School Building Project  
20 Year Cost Projection - Based on Fall, 2012 Referendum

Description	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
<b>OPTION C - ALTERATIONS TO 2 SCHOOLS</b>															
Total Project Construction Cost	66,476,259														
Estimated NET Construction Cost	45,136,482														
Estimated Reimbursement Rate	32.1%														
Estimated Annual Costs:															
Debt Service Payments	923,500	2,782,825	4,399,225	4,452,875	4,324,650	4,207,025	4,089,400	3,971,775	3,854,150	3,736,525	3,618,900	3,501,275	3,383,650	3,266,025	3,148,400
Salary & Benefit Savings		(589,977)													
Maintenance Cost Savings		(75,023)													
Maintenance of Abandoned Buildings				15,000											
<b>Net Estimated Annual Costs</b>	<b>923,500</b>	<b>2,117,826</b>	<b>4,399,225</b>	<b>4,467,875</b>	<b>4,324,650</b>	<b>4,207,025</b>	<b>4,089,400</b>	<b>3,971,775</b>	<b>3,854,150</b>	<b>3,736,525</b>	<b>3,618,900</b>	<b>3,501,275</b>	<b>3,383,650</b>	<b>3,266,025</b>	<b>3,148,400</b>
Projected Mill Rate	27.63	28.85	31.20	31.27	31.12	31.00	30.88	30.76	30.64	30.52	30.40	30.28	30.15	30.03	29.91
Projected Mill Rate Change (From Pr Yr)	0.95	1.23	2.34	0.07	(0.15)	(0.12)	(0.12)	(0.12)	(0.12)	(0.12)	(0.12)	(0.12)	(0.12)	(0.12)	(0.12)
Projected % Increase in Mill Rate (From Pr. Yr.)	3.55%	4.60%	8.78%	0.26%	(0.55%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)
Taxes on Median Home Assessed at \$168,560	4,657	4,864	5,259	5,271	5,246	5,225	5,205	5,185	5,164	5,144	5,124	5,103	5,083	5,063	5,042
Increase/Decrease from Prior Year	160	207	395	12	(25)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)
Annual Average Increase															
Annual Average Increase OVER BASELINE															
<b>OPTION E (TWO NEW ELEM SCHOOLS - GOODWIN SITE - 750)</b>															
Total Project Construction Cost	65,715,321														
Estimated NET Construction Cost	35,874,006														
Estimated Reimbursement Rate	45.4%														
Estimated Annual Costs:															
Debt Service Payments	674,800	2,306,525	3,455,325	3,539,050	3,445,400	3,351,750	3,258,100	3,164,450	3,070,800	2,977,150	2,883,500	2,789,850	2,696,200	2,602,550	2,508,900
Salary & Benefit Savings		(614,000)													
Maintenance Cost Savings		(241,000)													
Maintenance of Abandoned Buildings				15,000											
<b>Net Estimated Annual Costs</b>	<b>674,800</b>	<b>1,451,525</b>	<b>3,455,325</b>	<b>3,554,050</b>	<b>3,445,400</b>	<b>3,351,750</b>	<b>3,258,100</b>	<b>3,164,450</b>	<b>3,070,800</b>	<b>2,977,150</b>	<b>2,883,500</b>	<b>2,789,850</b>	<b>2,696,200</b>	<b>2,602,550</b>	<b>2,508,900</b>
Projected Mill Rate	27.37	28.17	30.23	30.33	30.22	30.12	30.03	29.93	29.83	29.74	29.64	29.55	29.45	29.35	29.26
Projected Mill Rate Change (From Pr Yr)	0.69	0.80	2.06	0.10	(0.11)	(0.10)	(0.10)	(0.10)	(0.10)	(0.10)	(0.10)	(0.10)	(0.10)	(0.10)	(0.10)
Projected % Increase in Mill Rate (From Pr. Yr.)	2.60%	2.99%	7.71%	0.38%	(0.42%)	(0.36%)	(0.36%)	(0.36%)	(0.36%)	(0.36%)	(0.36%)	(0.36%)	(0.36%)	(0.36%)	(0.36%)
Taxes on Median Home Assessed at \$168,560	4,614	4,748	5,095	5,112	5,094	5,077	5,061	5,045	5,029	5,013	4,996	4,980	4,964	4,948	4,931
Increase/Decrease from Prior Year	117	134	347	17	(19)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)
Annual Average Increase															
Annual Average Increase OVER BASELINE															
<b>OPTION E (TWO NEW ELEM SCHOOLS - GOODWIN SITE- 700)</b>															
Total Project Construction Cost	63,205,054														
Estimated NET Construction Cost	32,720,286														
Estimated Reimbursement Rate	48.2%														
Estimated Annual Costs:															
Debt Service Payments	575,750	2,112,225	3,158,825	3,248,400	3,162,250	3,076,100	2,989,950	2,903,800	2,817,650	2,731,500	2,640,350	2,554,425	2,468,500	2,377,575	2,291,950
Salary & Benefit Savings		(614,000)													
Maintenance Cost Savings		(241,000)													
Maintenance of Abandoned Buildings				15,000											
<b>Net Estimated Annual Costs</b>	<b>575,750</b>	<b>1,257,225</b>	<b>3,158,825</b>	<b>3,263,400</b>	<b>3,162,250</b>	<b>3,076,100</b>	<b>2,989,950</b>	<b>2,903,800</b>	<b>2,817,650</b>	<b>2,731,500</b>	<b>2,640,350</b>	<b>2,554,425</b>	<b>2,468,500</b>	<b>2,377,575</b>	<b>2,291,950</b>
Projected Mill Rate	27.27	27.97	29.92	30.03	29.93	29.84	29.75	29.66	29.57	29.49	29.39	29.30	29.22	29.12	29.03
Projected Mill Rate Change (From Pr Yr)	0.59	0.70	1.95	0.11	(0.10)	(0.09)	(0.09)	(0.09)	(0.09)	(0.09)	(0.09)	(0.09)	(0.09)	(0.09)	(0.09)
Projected % Increase in Mill Rate (From Pr. Yr.)	2.22%	2.62%	7.32%	0.40%	(0.39%)	(0.33%)	(0.33%)	(0.33%)	(0.33%)	(0.33%)	(0.35%)	(0.33%)	(0.33%)	(0.35%)	(0.33%)
Taxes on Median Home Assessed at \$168,560	4,597	4,715	5,044	5,062	5,045	5,030	5,015	5,000	4,985	4,970	4,954	4,939	4,925	4,909	4,894
Increase/Decrease from Prior Year	100	118	329	18	(18)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)
Annual Average Increase															
Annual Average Increase OVER BASELINE															

Mansfield School Building Project  
20 Year Cost Projection - Based on Fall, 2012 Refere

Description	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	2035/2036	2036/2037	2037/2038	23 Year Analysis
<b>OPTION C - ALTERATIONS TO 2 SCHOOLS</b>									
Total Project Construction Cost									
Estimated NET Construction Cost									
Estimated Reimbursement Rate									
Estimated Annual Costs:									
Debt Service Payments	3,030,775	2,913,150	2,795,525	2,677,900	2,560,275	2,027,650	1,103,700	106,000	70,875,175
Salary & Benefit Savings									(18,015,998)
Maintenance Cost Savings									(2,290,946)
Maintenance of Abandoned Buildings									403,056
Net Estimated Annual Costs	3,030,775	2,913,150	2,795,525	2,677,900	2,560,275	2,027,650	1,103,700	106,000	50,971,287
Projected Mill Rate	29.79	29.67	29.55	29.43	29.31	28.76	27.81	26.79	
Projected Mill Rate Change (From Pr Yr)	(0.12)	(0.12)	(0.12)	(0.12)	(0.12)	(0.55)	(0.95)	(1.02)	
Projected % Increase in Mill Rate (From Pr. Yr.)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(2.05%)	(3.56%)	(3.84%)	
Taxes on Median Home Assessed at \$168,560	5,022	5,001	4,981	4,961	4,940	4,848	4,688	4,516	115,592
Increase/Decrease from Prior Year	(20)	(20)	(20)	(20)	(20)	(92)	(160)	(173)	12,157
Annual Average Increase									529
Annual Average Increase OVER BASELINE									276
<b>OPTION E (TWO NEW ELEM SCHOOLS - GOODWIN :</b>									
Total Project Construction Cost									
Estimated NET Construction Cost									
Estimated Reimbursement Rate									
Estimated Annual Costs:									
Debt Service Payments	2,415,250	2,321,600	2,227,950	2,134,300	2,080,650	1,650,200	814,825	127,200	56,496,325
Salary & Benefit Savings									(18,749,583)
Maintenance Cost Savings									(7,359,352)
Maintenance of Abandoned Buildings									403,056
Net Estimated Annual Costs	2,415,250	2,321,600	2,227,950	2,134,300	2,080,650	1,650,200	814,825	127,200	30,790,446
Projected Mill Rate	29.16	29.06	28.97	28.87	28.82	28.37	27.52	26.81	
Projected Mill Rate Change (From Pr Yr)	(0.10)	(0.10)	(0.10)	(0.10)	(0.06)	(0.44)	(0.86)	(0.71)	
Projected % Increase in Mill Rate (From Pr. Yr.)	(0.36%)	(0.36%)	(0.36%)	(0.36%)	(0.21%)	(1.66%)	(3.22%)	(2.65%)	
Taxes on Median Home Assessed at \$168,560	4,915	4,899	4,883	4,867	4,857	4,783	4,638	4,519	113,070
Increase/Decrease from Prior Year	(16)	(16)	(16)	(16)	(9)	(75)	(145)	(119)	9,635
Annual Average Increase									419
Annual Average Increase OVER BASELINE									167
<b>OPTION E (TWO NEW ELEM SCHOOLS - GOODWIN :</b>									
Total Project Construction Cost									
Estimated NET Construction Cost									
Estimated Reimbursement Rate									
Estimated Annual Costs:									
Debt Service Payments	2,206,325	2,120,700	2,035,075	1,949,450	1,863,825	1,588,200	755,875	111,300	51,740,000
Salary & Benefit Savings									(18,749,583)
Maintenance Cost Savings									(7,359,352)
Maintenance of Abandoned Buildings									403,056
Net Estimated Annual Costs	2,206,325	2,120,700	2,035,075	1,949,450	1,863,825	1,588,200	755,875	111,300	26,034,121
Projected Mill Rate	28.95	28.86	28.77	28.68	28.59	28.31	27.46	26.79	
Projected Mill Rate Change (From Pr Yr)	(0.09)	(0.09)	(0.09)	(0.09)	(0.09)	(0.28)	(0.85)	(0.66)	
Projected % Increase in Mill Rate (From Pr. Yr.)	(0.33%)	(0.33%)	(0.33%)	(0.33%)	(0.33%)	(1.06%)	(3.20%)	(2.48%)	
Taxes on Median Home Assessed at \$168,560	4,879	4,864	4,849	4,835	4,820	4,772	4,628	4,516	112,246
Increase/Decrease from Prior Year	(15)	(15)	(15)	(15)	(15)	(48)	(144)	(112)	8,811
Annual Average Increase									383
Annual Average Increase OVER BASELINE									131



## Governor's Mandates Relief Proposals

2/8/12

### ✚ Local Assessment of Partially Completed Structures:

Identical to CCM's proposal – would clarify the municipal authority to assess, for the purposes of local property taxes, partially constructed structures by amending CGS 12-64 to include "improvements that are partially completed or under construction".

*Background:* *Kasica v. Town of Columbia*, a Superior Court decision dated October 6, 2011, decreed that municipalities are not permitted to assess partially constructed structures until completion and the issuance of a certificate of occupancy. During the 2011 Legislative Session, CCM lobbied to defeat Senate Bill 505, "An Act Concerning the Assessment of New Construction". The bill would have prohibited towns and cities from collecting property taxes on partially-completed construction sites. CCM opposed it as an unfunded state mandate, and successfully killed the bill in the Planning and Development Committee. According to results of a survey conducted by the Connecticut Association of Assessing Officers (CAAO), not enacting this proposal could cost municipalities approximately \$30 million statewide in lost property tax revenue.

### ✚ Minimum Budget Requirements (MBR):

#### A. *Non-conditional funding districts:*

1. 2012-13 MBR equals 2011-12 budgeted appropriation, **except for** (a) up to one-half percent reduction for an increase in resident students when comparing October 2011 and October 2009, (b) up to a one percent reduction for demonstrating new savings through increased inter-district efficiencies or through regional collaboration, or (c) a reduction determined by the Commissioner for documentable savings for closing of one or more schools.
2. Any increases in ECS aid may be added to the board of education at the discretion of the municipality.

#### B. *Conditional funding districts:*

1. 2012-13 MBR equals 2011-12 budgeted appropriation **plus** any additional local funds necessary to ensure that the local share of public school expenditures is at least 20%.
2. Any increases in the ECS aid will be conditional, subject to the Department of Education approval for the purpose of improving district-wide academic improvement and reduction of any achievement gaps.

### ✚ Phase-out of Health Insurance Premium Tax:

Identical to a CCM proposed amendment (2010 S.B. 16) – would phase out the health-insurance premium tax on municipalities by (a) cutting the tax rate by 50% beginning 2014, (b) by another 25% for 2015, and (c) eliminating the premium tax on municipalities altogether for 2016.

- over -

CCM has long advocated for protecting municipalities from the premium tax as a tangible step that the State can take to help cut costs for property taxpayers. The premium tax **costs municipalities up to \$9 million** each year. The tax is 1.75% on fully insured municipal premiums. Municipalities that are self-insured do not pay the premium tax. But some municipalities, particularly small towns, cannot reasonably consider self-insurance as an option, because just one catastrophic illness could have a severe negative impact on a local budget.

✦ **Unemployment Exemption:**

Similar to CCM's proposal – **would establish a minimum threshold of at least 600 work-hours** of service for part-time, temporary, or seasonal municipal employees' **eligibility for unemployment benefits.**

This threshold would protect existing, limited funds and protect against abuse of benefits – while also offering towns and cities some financial and administrative relief.

✦ **FOI Redaction:**

Similar to CCM's proposal – **would limit the scope of the requirement** in a way that would protect both the public's right-to-know and the privacy of public employees.

A key CCM legislative proposal this year – local leaders made clear their request to seek relief from the requirement to redact certain personal information for certain individuals from public documents requested via the Freedom of Information Act.

✦ **Storage of Evicted Tenants' Possessions:**

A variation of previous CCM proposals – **would allow municipalities to assess landlords for the cost of storing evicted tenants' possessions**, and would then, stipulate towns and cities store such items for an additional 15 days.

Although some relief was provided to towns and cities by eliminating the portion of this mandate that required municipalities transport such items – the existing mandate to store items continues to drain local finances and resources. While municipalities are allowed to try to recoup some of the costs by auctioning off the items, municipalities must incur costs associated with conducting an auction (including publicizing the auction, etc.). And, usually the possessions are not sellable – ultimately, the revenue generation does not meet full reimbursement. Therefore, requiring municipalities to collect receipts from landlords and calculate the amount of reimbursement might be an added administrative burden.

###

For more information contact Bob Labanara at CCM at (203) 498-3000 or via e-mail at [rlabanara@ccm-ct.org](mailto:rlabanara@ccm-ct.org).

**Town of Mansfield  
School Building Project  
Decision Timeline Options  
02/14/12 draft**

<b>May 2012 Referendum</b>		<b>Nov 2012 Referendum</b>	
Council workshop	02/14/12	Council workshop	02/14/12
Council workshop (if needed)	02/22/12	Council workshop (if needed)	02/28/12
Direct mail piece for PH	Late Feb	Direct mail piece for PH	Early Mar
Public hearing	03/07/12	Public hearing	03/15/12
Council preliminary decision on option & site; referral to PZC	03/12/12	Council workshop	03/20/12
PZC review	03/19/12	Council preliminary decision on option & site; referral to PZC	03/26/12
Council bond authorization; schedule referendum	03/21/12	PZC review	04/02/12
Explanatory text	April 2012	Direct mail piece	April 2012
Public info sessions	May 2012	Council bond authorization; schedule referendum	05/14/12
Referendum	05/22/12	Explanatory text	Sep 2012
Submit application	06/29/12	Public info sessions	Oct 2012
Begin construction, preK-4	Feb 2014	Referendum	11/06/12
Begin construction, MMS	Mar 2015	Submit application	06/28/13
Complete construction, preK-4	Sep 2015	Begin construction, preK-4	Feb 2015
Complete construction, MMS	Aug 2016	Begin construction, MMS	Mar 2016
		Complete construction, preK-4	Sep 2016
		Complete construction, MMS	Aug 2017



**Mansfield**  
Community  
Center

**Town of Mansfield  
Parks and Recreation  
Department**



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*Curt A. Vincente, Director*

10 South Eagleville Road  
Storrs/Mansfield, Connecticut 06268  
Tel: (860) 429-3015 Fax: (860) 429-9773  
Email: Parks&Rec@MansfieldCT.org  
Website: www.MansfieldCT.org

TO: Matthew Hart, Town Manager  
FROM: Curt Vincente, Director of Parks & Recreation  
DATE: February 8, 2012  
SUBJECT: Elementary School Field Reuse Summary

Per your request, I have summarized existing and potential future uses of the Elementary School sites. It is important to note that in the past, all three Elementary School sites have been used for recreation activities outside of normal school operation, but in recent years, poor field conditions and school use conflicts have prevented regular use of those fields. This summary does not consider whether or not there will be a new school or schools built on any of these sites. Generally there is high demand for field space throughout town and all three sites contain important recreational assets. In the past, multi-use fields were important because they could provide many different special interest sport activities with space seasonally. Today, most specialized sport activities have extended their seasonal use to more year-round use, thus causing field scheduling conflicts and higher demand at all existing multi-use field locations.

## GOODWIN ELEMENTARY SCHOOL

### **Outdoor Fields/Playscape**

#### Inventory/Conditions

- Playscape - installed in 1993, includes additional amenities such as swings; remaining life expectancy of approximately 5 years; regular maintenance and surface replenishment is required annually.
- Ballfield - backstop is in poor condition and should be removed or replaced in the near future; field does not meet any standard size and is not usable for any formal team use; overlaps with multi-use field
- Multi-use field – turf is in poor condition; does not meet regulation size for soccer use, however is used for “small sided” soccer games and practices; overlaps with ballfield.

#### Current uses

- Playscape – used mostly by school children during the school day; limited use by neighborhood children after school hours, on weekends and during the summer.
- Ballfield – not currently used for scheduled team practices or games due to poor field/backstop conditions and irregular size.

- Multi-use field – limited use by local soccer organization; occasional rental use by UConn Club Sport teams after school or on weekends

#### Future uses/needs

- Playscape – Should be on a replacement schedule within 5 years. If there is no school on site, a new playscape would supplement field uses and serve residents in both the general neighborhood and in the northern section of town.
- Ballfield – If there is no school on site, the ballfield should be abandoned since there is no practical space to fit a regulation sized field. The backstop could be removed, thus providing for better spacing for the multi-use field.
- Multi-use field – Could be re-aligned to accommodate numerous sports such as “small-sided” soccer, lacrosse, ultimate frisbee, or other team sports that require an open field. This field has been highly requested by UConn Club Sports to rent due to a lack of field space that they have for some of their club sports. Close proximity to campus has made this field desirable for Club Sport practices. Scheduling should be controlled by the Town so that over-use does not damage the turf and so that priority usage groups can be accommodated before renting to outside groups.

#### **Building**

Classrooms – Currently the classrooms at the elementary schools are rarely used for community-wide programs since there are ample classrooms with adult-size desks both at the Middle School and the High School. If the building was to remain, but no longer function as a school, the classrooms could be converted and utilized for programs and/or meeting space in the future. There is a high demand for community groups to find meeting space all throughout the year. There has also been informal discussion among some town committees and staff about the desire to have a nature center somewhere in town and one of the three school buildings could potentially serve in that role.

Gymnasium/Cafeteria – Currently the gymnasium/cafeteria is used heavily on a seasonal basis during the winter months, but rarely used in other seasons. There is a high demand for gym space in the winter due to the many basketball teams that require practice and game space. The gym is generally too small for most teams but none-the-less is used because of high demand.

### SOUTHEAST ELEMENTARY SCHOOL

#### **Outdoor Fields/Playscape**

##### Inventory/Conditions

- Playscape - installed in 2003, includes additional amenities such as swings; remaining life expectancy of approximately 15 years; regular maintenance and surface replenishment is required annually.
- Ballfield - backstop is in poor condition and should be removed or replaced in the near future; field does not meet any standard size and is not usable for any formal team use; overlaps with multi-use field, which is smaller in size than the other two elementary school fields.
- Multi-use field – turf is in poor condition; does not meet regulation size for soccer use, however is used for “small sided” soccer use; overlaps with ballfield. Because of the available fields adjacent to the school at Southeast Park, the school will occasionally use the park fields for school activities.

##### Current uses

- Playscape – used mostly by school children during the school day; because of its visibility from a main road this playscape is frequently used by neighborhood children and town-wide residents after school hours, on weekends and during the summer.
- Ballfield – not currently used for scheduled team practices or games due to poor field/backstop conditions and irregular size.
- Multi-use field – Because of its limited size, there is rare use by local youth sport organizations.

#### Future uses/needs

- Playscape – This playscape is the newest one in town and should be on a replacement schedule in about 15 years. If there is no school on site, this playscape should be preserved as it serves a wider community need for free and active playspace. It also supplements nearby park uses and serves residents in both the general neighborhood and in the southeastern section of town.
- Ballfield – If there is no school on site, the ballfield space could be combined with the space vacated by the building to create additional park fields. The adjacent park is heavily used and frequency of use has created a high need for additional field space on site.
- Multi-use field – Should be combined with the ballfield space to provide additional field space for baseball and softball.

### **Building**

Classrooms – Currently the classrooms at the elementary schools are rarely used for community-wide programs since there are ample classrooms with adult-size desks both at the Middle School and the High School. If the building was to remain, but no longer function as a school, the classrooms could be converted and utilized for programs and/or meeting space in the future. There is a high demand for community groups to find meeting space all throughout the year. There has also been informal discussion among some town committees and staff about the desire to have a nature center somewhere in town and one of the three school building could potentially serve in that role.

Gymnasium/Cafeteria – Currently the gymnasium/cafeteria is used heavily on a seasonal basis during the winter months, but rarely used in other seasons. There is a high demand for gym space in the winter due to the many basketball teams that require practice and game space. The gym is generally too small for most teams but none-the-less is used because of high demand.

## VINTON ELEMENTARY SCHOOL

### **Outdoor Fields/Playscape**

#### Inventory/Conditions

- Playscape - installed in 1989, includes additional amenities such as swings; has exceeded its useful life expectancy; regular maintenance and surface replenishment is required annually.
- Ballfield - backstop is in useable condition; field does meet standard requirements for a Little League sized field and with some modest turf improvements could be appropriate for formal team use; overlaps with multi-use field
- Multi-use field – turf is in poor condition; does not meet regulation size for soccer use, however is used for “small sided” soccer use; overlaps with ballfield.

#### Current uses

- Playscape – used mostly by school children during the school day; limited use by neighborhood children after school hours, on weekends and during the summer.
- Ballfield – currently used on a limited basis for scheduled team practices, but is not in game ready condition.
- Multi-use field – limited use by local soccer organization

### Future uses/needs

- Playscape – Should be replaced as it has exceeded its normal life expectancy. If there is no school on site, a new playscape would supplement field uses and serve residents in both the general neighborhood and in the southwestern section of town.
- Ballfield – If there is no school on site, the ballfield turf and infield should be improved so that formal use for games is an option. There is demand for additional baseball field space. The backstop could be maintained for safe playing conditions.
- Multi-use field – Could be an important asset if the turf conditions were improved. There are few open field areas in that section of town and there is high demand for field space for many different youth sport teams.

### **Building**

Classrooms – Currently the classrooms at the elementary schools are rarely used for community-wide programs since there are ample classrooms with adult-size desks both at the Middle School and the High School. If the building was to remain, but no longer function as a school, the classrooms could be converted and utilized for programs and/or meeting space in the future. There is a high demand for community groups to find meeting space all throughout the year. There has also been informal discussion among some town committees and staff about the desire to have a nature center somewhere in town and one of the three school building could potentially serve in that role. The site contains an outbuilding, currently used for pre-school classes. This building would be a vital asset because of its proximity to the recreation fields and could be used for restroom access and storage for youth sport programs.

Gymnasium/Cafeteria – Currently the gymnasium/cafeteria is used heavily on a seasonal basis during the winter months, but rarely used in other seasons. There is a high demand for gym space in the winter due to the many basketball teams that require practice and game space. The gym is generally too small for most teams but none-the-less is used because of high demand.

**TOWN OF MANSFIELD**  
**OFFICE OF THE TOWN MANAGER**



Matthew W. Hart, Town Manager

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

Memo to: Mansfield Town Council  
From: Matthew W. Hart, Town Manager *MWH*  
Gregory Padick, Director of Planning *GP*  
Date: February 24, 2011  
Re: School Siting Considerations

At the Town Council's 2/22/11 meeting, questions were raised regarding potential school sites and possible neighborhood impacts that could arise if existing school sites were no longer used for a school. To help assess school siting issues, we have provided a general listing of locational considerations for siting a new school and more specific information about the three existing elementary school sites. We will be present at the 3/1/11 Town Council meeting to address any questions.

**Locational Considerations for siting a new school(s)**

- Consistency with Plan of Conservation and Development/Mansfield 2020 (Strategic Plan) and 8/10 considerations provided by Mansfield's Sustainability Committee.
  - Proximity to areas with existing and/or planned higher population density/elementary students
  - Proximity to Planned Development Areas
  - Proximity to existing or planned public infrastructure (sewer, water, walkway/bikeways, public transit, etc)
  - Proximity to other Town facilities
- Parcel size and physical character (useable acreage)
- Potential traffic impacts
- Potential neighborhood impacts
- Availability of adjacent land if Goodwin site is selected for a new school

It is important to emphasize that Planning and Zoning Commission (PZC) Special Permit approval will be required for any new schools or significant alteration of existing school or for any alternative use of existing school sites. The PZC approval process, will include public hearings and appropriate assessment of all of the siting considerations noted above. PZC approval would not be granted if detrimental environmental, traffic or neighborhood impacts are anticipated.

## Existing School Site Considerations

<b>Goodwin</b>	<b>Southeast</b>	<b>Vinton</b>
Approx. 150 single family homes are located within 1 mile radius	Approx. 175 single family homes are located within 1 mile radius	Approx. 275 single family homes are located within 1 mile radius
Proximate to UConn/Storrs Planned Development Areas	Not Proximate to Planned Development Areas	Proximate to Perkins Corner Planned Development Area
Proximate to existing/planned sewer and water service areas	Not proximate to existing/planned sewer and water service areas	Not proximate to existing/planned sewer and water service areas
Proximate to existing/planned walkways/bikeways & bus service	Not proximate to existing/planned walkways/bikeways or bus service (walkway to library is on Town priority list)	Not proximate to existing/planned walkways/bikeways or bus service
Proximate to park area	Proximate to park areas, library/Buchanan Center	Not proximate to other Town facilities
Additional land needed for new school/use of existing school during construction (estimated net acquisition cost \$450,000)	No new land needed	No new land needed
Soil testing is needed to confirm septic system viability	Engineering study conducted. Septic system viability confirmed	Soil testing done in recent years indicates septic system viability
No significant environmental or traffic impact anticipated	No significant environmental or traffic impact anticipated	No significant environmental or traffic impact anticipated
Expanded school use not expected to significantly alter neighborhood impacts	Expanded school use not expected to significantly alter neighborhood impacts	Expanded school use not expected to significantly alter neighborhood impacts
Alternative Governmental Uses (such as office, storage, maintenance, recreation, senior services, etc) not expected to have significant neighborhood impact-will be subject to PZC approval.	Alternative Governmental Uses (such as office, storage, maintenance, recreation, senior services, etc) not expected to have significant neighborhood impact-will be subject to PZC approval.	Alternative Governmental Uses (such as office, storage, maintenance, recreation, senior services, etc) not expected to have significant neighborhood impact-will be subject to PZC approval.
Alternative residential uses (such as single-family or multi-family development) are possible and would be subject to PZC approval. Occupancy could be limited by income/age etc. Multi-family dev. could have impact but PZC approval would not be granted if impacts are considered significant.	Due to lack of infrastructure, any future residential use likely would be restricted to single family.	Due to lack of infrastructure, any future residential use likely would be restricted to single family.
Alternative commercial uses are not considered consistent with Mansfield's Plan of Conservation and Development and therefore, not likely to be approved.	Alternative commercial uses are not considered consistent with Mansfield's Plan of Conservation and Development and therefore, not likely to be approved.	Proximate to a Planned Business area and existing commercial uses along Route 32. There is potential to extend commercial zoning to this site but neighborhood opposition would be expected.

MEMO

TO: Fred Baruzzi, Mansfield Superintendent of Schools  
 Matt Hart, Mansfield Town Manager  
 ✓ Greg Padick, Mansfield Director of Planning and Zoning

FROM: Leigh Duffy, Chair of Mansfield Sustainability Committee

*v.w. for Leigh Duffy*

RE: Sustainability Considerations for School Siting

DATE: August 25, 2010

The sustainability committee has assembled a matrix to be used as a guide for siting any future school building projects. This matrix addresses only the *siting* issues of the school with regard to sustainability. There will be many additional sustainable *design* considerations once the site has been established. Most of the design considerations will be addressed by designing according to the LEED Green Building Rating System.

Site Features for Sustainability (Note: these features should be considered for renovating, replacing, and relocating)	Potential Specific Applications in Mansfield
Site is in a community-centered location and has connectivity to community amenities and public spaces.	
<ul style="list-style-type: none"> <li>• Within walking distance of existing or planned amenities, such as retail development, other schools, community center, library, recreational fields, university, parks, open space, "heart" of the community.</li> </ul>	Close to future Storrs Center, Farrell Fields, Mansfield Community Center, UConn. Or close to Four Corners. Or close to Mansfield Library and Mansfield Center.
<ul style="list-style-type: none"> <li>• Close to existing or proposed higher density neighborhoods and/or areas planned for additional residential development.</li> </ul>	See Mansfield zoning regs/map and Plan of Conservation and Development for higher density residential areas.
<ul style="list-style-type: none"> <li>• Potential to share infrastructure with adjacent sites (e.g., recreation fields, library, parking, parks, swimming pool).</li> </ul>	EO Smith and Farrell fields, future infrastructure for Storrs Center.
<ul style="list-style-type: none"> <li>• Potential for "co-location" - a facility on this site could meet multiple needs and be shared for complementary uses during non-school hours (e.g., senior citizens).</li> </ul>	
<ul style="list-style-type: none"> <li>• School use of site achieves or complements multiple goals for the community.</li> </ul>	School integrates into vision and/or design for Storrs Center, additional senior housing, Mansfield Plan of Conservation

	and Development. Helps fulfill Mansfield 2020 vision and goals.
<ul style="list-style-type: none"> <li>School use of site would add value to surrounding land uses. (Also consider impact on property values of moving existing school out of neighborhood.)</li> </ul>	
<ul style="list-style-type: none"> <li>Potential for future renovations of site for education and non-educational uses (building will continue to serve the community if no longer used as a school in the future).</li> </ul>	Close to areas planned for commercial and community uses (e.g., Storrs Center, Four Corners).
<b>Site is walk/bike/transit accessible.</b>	
<ul style="list-style-type: none"> <li>Accessible by walkers and bikers and has existing or potential for bike/pedestrian infrastructure.</li> </ul>	
<ul style="list-style-type: none"> <li>Close to areas with greatest existing or planned concentration of neighborhoods with families, minimizing busing distance and costs.</li> </ul>	See Mansfield zoning regs/map and Plan of Conservation and Development for higher density residential areas.
<ul style="list-style-type: none"> <li>Close to existing or planned public transit for school and non-school users.</li> </ul>	
<b>Site is environmentally suitable for development.</b>	
<ul style="list-style-type: none"> <li>Avoids "greenfields" (previously undeveloped lands). If a greenfield is chosen, mitigate the loss through protection of other land with comparable qualities.</li> </ul>	
<ul style="list-style-type: none"> <li>Can be developed without impacting wetlands and waterbodies, floodplains, or habitat for threatened and endangered species.</li> </ul>	
<ul style="list-style-type: none"> <li>Served or serviceable by existing water and waste water infrastructure.</li> </ul>	
<ul style="list-style-type: none"> <li>Minimal impact on traffic patterns, congestion, and air quality and public safety issues related to traffic.</li> </ul>	
<ul style="list-style-type: none"> <li>Potential to minimize lot size and development footprint (LEED Neighborhood Development calls for 5 acre maximum for elementary schools).</li> </ul>	
<ul style="list-style-type: none"> <li>Redevelop existing buildings or site within an already</li> </ul>	

developed area that is community-centered.	
<ul style="list-style-type: none"> <li>• Potential to optimize building orientation to take advantage of passive heating and cooling, natural ventilation, daylighting (i.e., elongate the building along east-west axis).</li> </ul>	
<ul style="list-style-type: none"> <li>• Natural site attributes provide opportunities for outdoor learning (e.g., forested areas, streams, etc).</li> </ul>	
<ul style="list-style-type: none"> <li>• Requires minimal site regrading. No steep slopes.</li> </ul>	
<ul style="list-style-type: none"> <li>• Excellent environmental quality (no water or soil contamination).</li> </ul>	
<ul style="list-style-type: none"> <li>• Has potential for school garden to support local food production.</li> </ul>	
<b>Other considerations:</b>	
<ul style="list-style-type: none"> <li>• Budget for ongoing repair and maintenance to maintain usefulness and efficiency of facilities and avoid cost analysis in the future that results in "new is cheaper."</li> </ul>	

### Useful Sources

National Trust for Historic Preservation – Community-Centered Schools Initiative; *Helping Johnny Walk to School: Policy Recommendations for Removing Barriers to Community-Centered Schools*  
<http://www.preservationnation.org/issues/historic-schools/helping-johnny-walk-to-school/helping-johnny-walk-to-school.pdf>. See MN, NM, NH, CO, MD case studies on legislative and policy changes to eliminate minimum acreage requirements and bias against renovating existing schools in school construction funding decisions.

<http://www.preservationnation.org/issues/historic-schools/>

EPA school siting information [http://cfpub.epa.gov/schools/top\\_sub.cfm?t\\_id=45&s\\_id=64](http://cfpub.epa.gov/schools/top_sub.cfm?t_id=45&s_id=64)

EPA *Schools for Successful Communities: An Element of Smart Growth*

[http://www.epa.gov/smartgrowth/pdf/SmartGrowth\\_schools\\_Pub.pdf](http://www.epa.gov/smartgrowth/pdf/SmartGrowth_schools_Pub.pdf)

See case studies at end.

Cost comparisons checklist to analyze renovating or building new school

[http://www.epa.gov/smartgrowth/pdf/SmartGrowth\\_schools\\_Pub.pdf](http://www.epa.gov/smartgrowth/pdf/SmartGrowth_schools_Pub.pdf) (see page 19)

*EPA Travel and Environmental Implications of Schools Siting,*

[http://www.epa.gov/smartgrowth/school\\_travel.htm](http://www.epa.gov/smartgrowth/school_travel.htm)

This 2003 EPA study was the first to empirically examine the relationship between school location, the infrastructure and environment around schools, transportation choices for trips to school, and impact of those choices on air pollution. It found that: school proximity matters (students with shorter distances are more likely to walk or bike), the built environment influences travel choices (students are more likely to bike in bike-friendly neighborhoods with sidewalks and bike lanes), school location impacts air emissions (centrally located schools that are walkable/bikable reduce air pollution).

*US Green Building Council LEED for Neighborhood Development Rating System*

<http://www.usgbc.org/DisplayPage.aspx?CMSPageID=148>

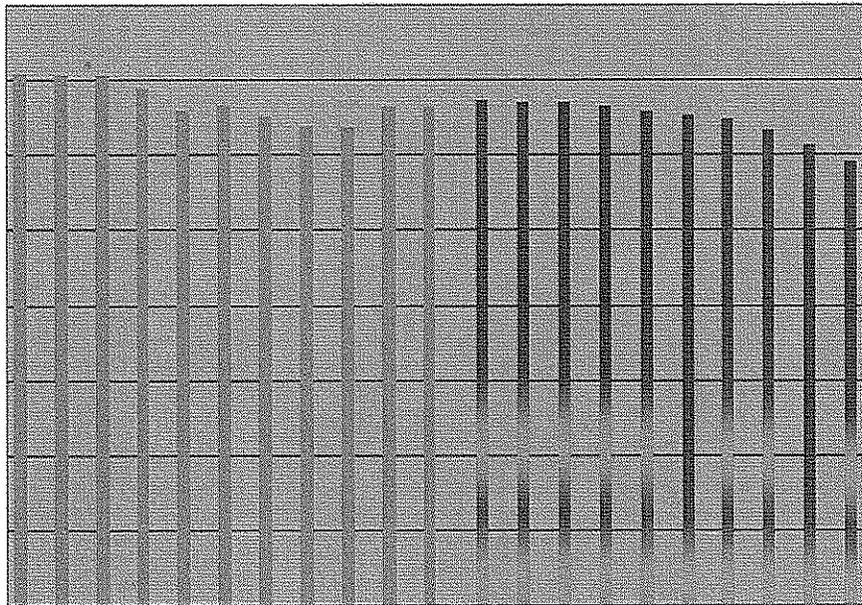
*National Best Practices Manual for Building High Performance Schools*

<http://www.p2pays.org/ref/20/19494.pdf>

*California Division of the State Architect's Sustainable Schools Resource,*

<http://www.sustainableschools.dgs.ca.gov/SustainableSchools/sustainabledesign/siting/siting.html>

# MANSFIELD PUBLIC SCHOOLS ENROLLMENT PROJECTED TO 2021



Peter M. Prowda, PhD  
28 Old Mill Court  
Simsbury, CT 06070  
(860) 658-9919  
[peteprowda@yahoo.com](mailto:peteprowda@yahoo.com)

November 22, 2011

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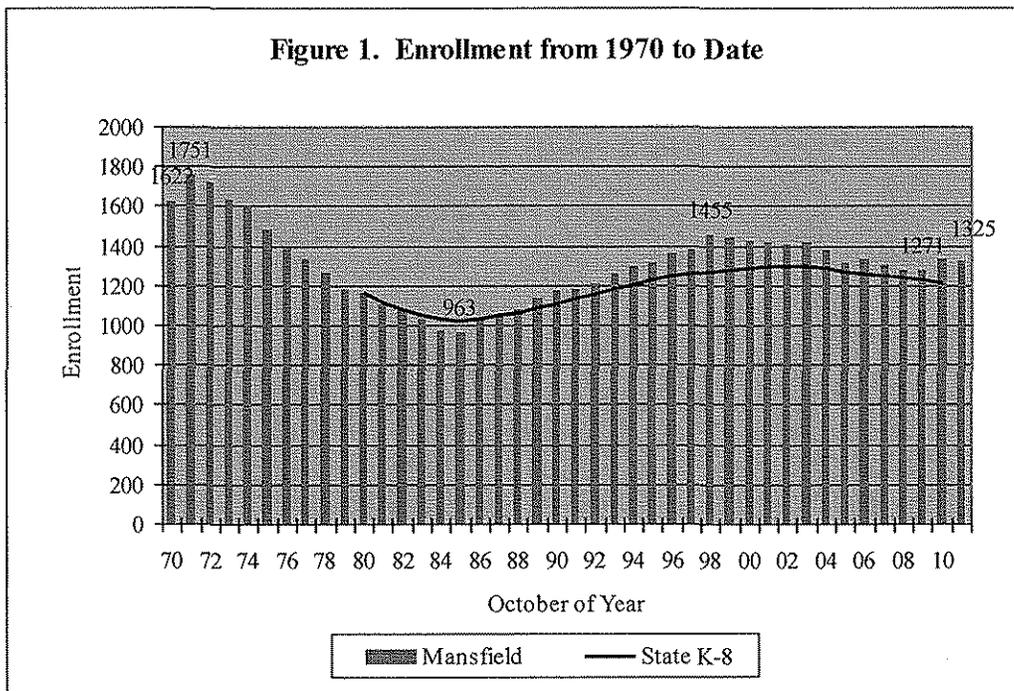
## Introduction

This report is a ten-year projection of enrollment for the Mansfield Public Schools. It is based on students attending the Mansfield Public Schools in October of the school year. The projection is divided into the two grade levels that represent how the Mansfield schools are organized: PK-4 and 5-8. The report includes 41 years of enrollment to place the projection into a wider historical perspective. One of the primary drivers of future enrollment is births to residents. The report examines births and their relationship to kindergarten enrollment. Several factors that influence school enrollment - town population, women of child-bearing age, the labor force, housing, non-public enrollment and migration - are presented. Finally, the accuracy of earlier projections is examined.

Enrollment projections are a valuable planning tool. For budgeting the numbers can place requested expenditures into a per pupil context. This can inform the public about which expenditures represent continuing expenditures to support on-going programs and expenditures for school improvement and program expansion. They are an essential step in determining the staffing that will be needed in the future. This may facilitate the transfer of teachers from one grade to another or allow the hiring process to start earlier, which can increase the likelihood of attracting the best teachers in the marketplace. Projections are a critical and required step in planning for school facilities. The State of Connecticut requires eight-year projections by school as a critical component of determining the size of the project for which reimbursement is eligible. In some communities the projection can determine the number of places they can make available to urban students as part of a regional desegregation effort.

## Perspective

Enrollment projections typically use the most recent five years of data. While the most recent past is viewed as the best predictor of the near future, it is informative to look at a broader perspective. Figure 1 shows the enrollment in Mansfield from 1970 to date.



Enrollment in the Mansfield Public Schools peaked at 1,751 students in 1971. Between then and 1985, enrollment fell to 963 students. In those 14 years, enrollment declined by 788 students or 45.0 percent. Between 1985 and 1999 enrollment grew by 492 students, or 51.1 percent, and reached a secondary peak of 1,455 students. The 2011 enrollment was 1,325 students, 130 students (8.9 percent) below the 1999 level.

Mansfield's enrollment pattern is fairly similar to that of the state's public schools in grades K-8. I have tracked public school K-8 enrollment since 1980. Public school K-8 enrollment bottomed in 1985, the same year as Mansfield. It reached a secondary peak in 2002. In those 17 years, state K-8 enrollment grew by 27.2 percent. Mansfield's period of growth was slightly shorter than the state's, but much more intense. The state's public school K-8 enrollment has been declining for eight years and it is expected to decline in 2011. Between 2002 and 2010 (the latest data available), it fell by 6.9 percent. Mansfield's downturn started three years before the state's. The second decline in Mansfield has been very slightly shallower than the state's. Had Mansfield followed the state pattern of enrollment since 1980, it would have had 1,206 students in October of 2010 instead of the 1,325 that were enrolled on that date.

### Current Enrollment

Table 1 and Figure 2 provide a picture of where Mansfield residents in grades PK-8 attended school in October of 2010, the latest data available. They show that 97.1 percent of Mansfield's elementary school-age residents attended the Mansfield Public Schools in 2010. An estimated 2.1 percent of the school-age residents attended non-public schools in state. The number attending private schools out-of-state is not known. Other school-age residents attended magnet schools (0.1 percent) or public schools in other districts (0.2 percent). Six children (0.4 percent) were reported as being home schooled. There was one non-residents enrolled in the Mansfield Public Schools in 2010. The projections in this report are based off of the 1,325 residents and non-residents who attended the Mansfield Public Schools in October, 2011.

	Number	Percent
<b>Residents</b>		
A. Mansfield Public	1326	97.1%
B. Other Public	3	0.2%
C. Magnets	1	0.1%
D. Non-Public	29	2.1%
E. Home Schooled	6	0.4%
<b>Total (A+B+C+D+E)</b>	1365	
F. Non-Residents	1	
<b>Total Enrollment (A+F)</b>	1327	

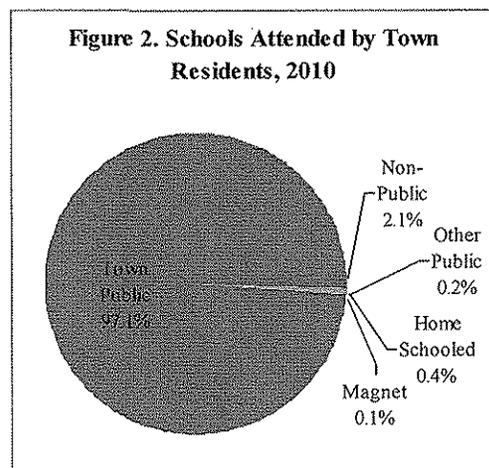
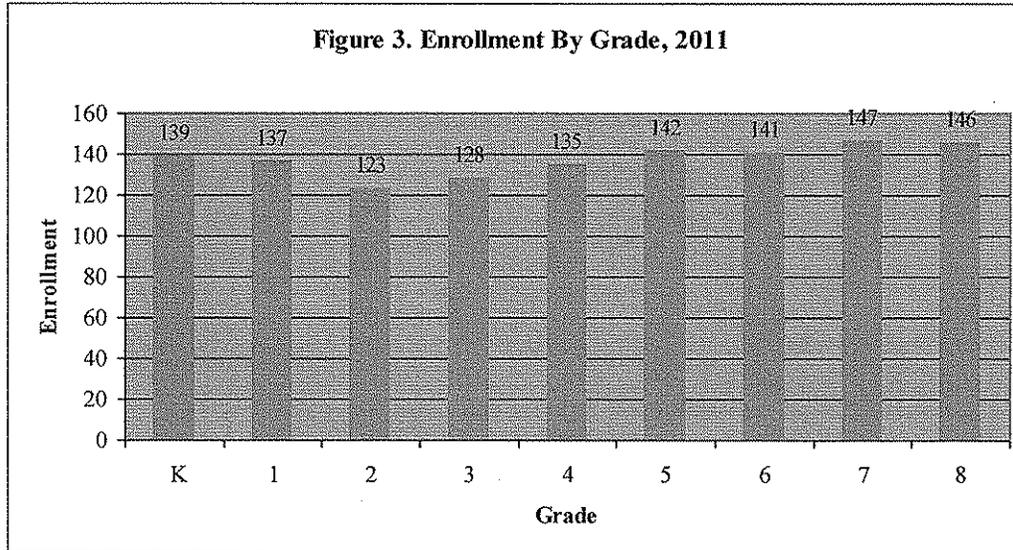


Figure 3 shows the October 2011 grade-by-grade enrollment of students in the Mansfield Public Schools. The children in pre-kindergarten programs are not shown. This year's kindergarten class is the largest since I began tracking enrollment in 1980. The introduction of full-day kindergarten in 2005 changed the enrollment pattern between kindergarten and Grade 1. Grades 7 and 8 had the largest enrollment with 147 and 146 students, respectively. Grades 5 and 6 each had more than 140 students enrolled. Grade 2 was the smallest class with 123 students followed by Grade 3 with 128 students. If current conditions continue, this year's Kindergarten class of 139 students will have 163 students when it enters Grade 5 in 2016. That is well above the current enrollment for that grade. The current year enrollment by grade is the starting point for this projection. How it moves forward is discussed below.



### Projection Method

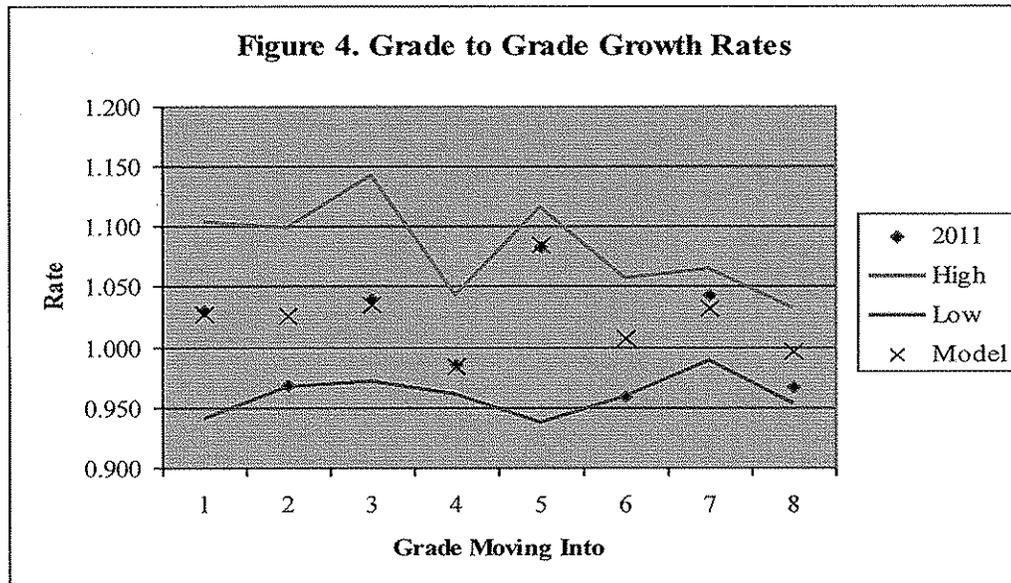
The projections in this report were generated using the cohort survival method. This is the standard method used by people running enrollment projections. For the grades above kindergarten, I compute grade-to-grade growth rates for ten years (see Appendix B). For example, if the number of fifth graders this year is 152 and the number of fourth graders last year was 150, then the growth rate is 1.013. A growth rate above 1.000 indicates that students moved in, transferred from a non-public school or they were retained. A growth rate below 1.000 means that students moved out, transferred or were not promoted from the prior grade. For each grade I calculate four different averages of the annual growth rates: a ten-year median, a 3-year average, a five-year average and a weighted five year average. I choose the average that seems to best fit the data. The average growth rate for a grade is applied to the current enrollment from the prior grade. The projection builds grade by grade and year by year.

In the standard model, kindergarten enrollment is compared to births five years prior and some average of the observed growth or decline is used to project future kindergarten enrollment. My method breaks kindergarten enrollment into three parts: five-year olds, six-year olds entering kindergarten for the first time, and six-year old repeaters. Each component is analyzed separately and then combined to get total projected kindergarten. Kindergarten enrollment is notoriously difficult to predict. I feel that this component model can improve the predictability slightly. For the past two years, the birth- to- kindergarten growth components were high. I used the rates observed in 2011 for 2012 and then phased into the five-year weighted averages by 2015.

To extend the projection beyond four years, I need to estimate births. The State Department of Public Health recorded 94 births in 2009. To estimate births in 2010, I used the 92 recorded births in state. Mansfield had no out-of-state births between 2007 and 2009. In 2011, there were 67 in-state births recorded through September compared to 71 for the same period in 2010. From this I estimated there would be 88 births in 2011. I utilized the Connecticut State Data Center's projection of children ages 0-4 in 2010, 2015 and 2020 to estimate births in 2012 to 2016. I calculated the projected growth in the interval, annualized it and applied it to the two year running average of births in Mansfield in the appropriate years.

Figure 4 gives a perspective of the grade-to-grade growth rates for students attending the Mansfield schools. An "x" indicates the average growth rate used in this projection. The diamond is the growth observed between last year and this year. The upper line indicates the largest growth rate observed over the past ten years and the lower line, the lowest. In Grade 1 I used the last six years of history for the high and low to reflect the change in enrollment pattern caused by the introduction of full-day kindergarten. In general, the narrower the gap between the two lines is, the greater the accuracy of the projection. The growth rates used in the projection were based on a five-year weighted average of the observed grade-to-grade growth.

The model growth rates are all over the map compared to the ten-year range. Grades 1,2,3,6 and 8 are in the middle of the range. Grades 5 and 7 are toward the upper end and Grade 4 is toward the lower end. Six of the growth rates are above 1.00 indicating that children are moving into the Mansfield schools. Five of the model growth rates are close to the corresponding rate in 2011. In grades 2, 6 and 8 the model growth rates were well above the low rates observed in 2011.



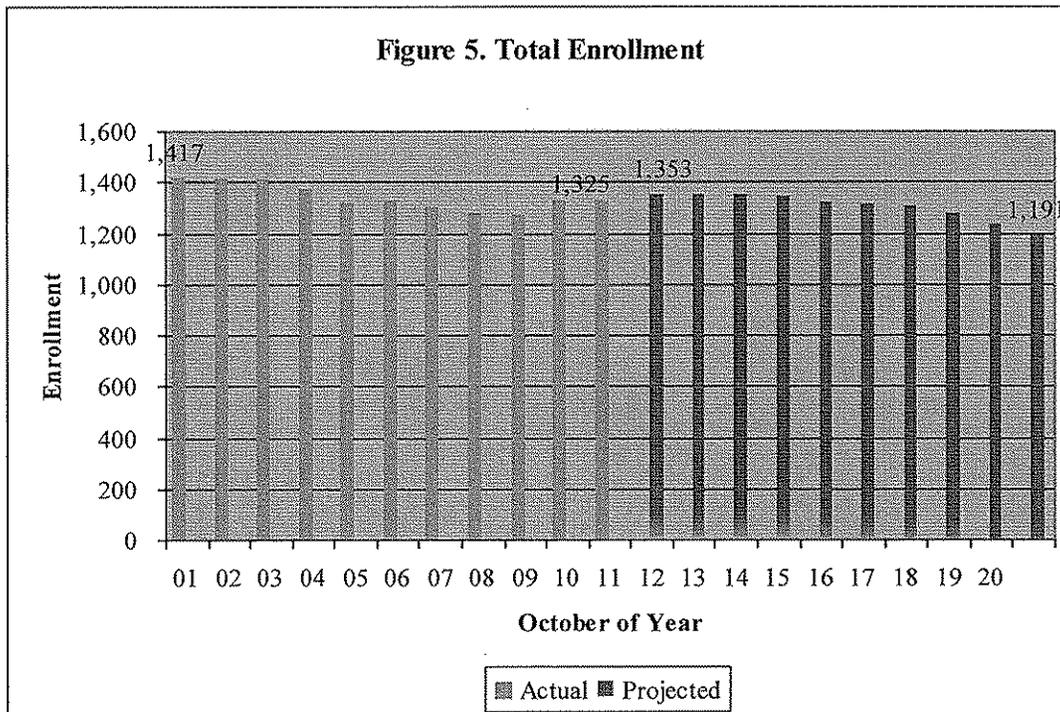
Enrollment data from 2001 to 2010 were taken from the files of the Connecticut State Department of Education. The public school data are available on the Department's website at [www.sde.ct.gov](http://www.sde.ct.gov) under the Grants Management section. Data for 2011 were provided by the Mansfield central office. All enrollment data after 2008 are subject to minor changes as they are reviewed and audited. Births from 1980 to 2011 were provided by the Healthcare Quality, Statistics, Analysis and Reporting Unit of the State Department of Public Health.

## Total Enrollment

Table 2 and Figure 5 present the observed total enrollment in Mansfield from 2001 to 2011 and projected enrollment through 2021. Detailed grade-by-grade data may be found in Appendix A. Between 2001 and 2009 enrollment declined from 1,417 to 1,271 students. By 2011 it had rebounded to 1,325 students. Between 2001 and 2011 there was a loss of 92 students or 6.5 percent. Statewide in that period, grade K-8 public school enrollment decreased by 7.5 percent. Mansfield's decline of 6.8 percent between 2000 and 2010 (the latest comparable data available) was steeper than most similar districts in the region. Enrollment grew by 18.1 percent in grades PK-8 in Ellington, 15.3 percent in Hebron (grades PK-6), 4.4 percent in Andover (grades PK-6) and 4.1 percent in grades PK-8 in Tolland. Enrollment declined by 2.7 percent in Pomfret, 17.2 percent in grades PK-8 in Bolton and 25.6 percent in Columbia.

I anticipate that enrollment will stay fairly level for the next four years. Next year, I anticipate that total enrollment will grow by 20-25 students. I believe that enrollment will resume its decline in 2016 and end up near 1,190 students by 2021. The last time the district enrollment was 134 students is 10.1 percent below the current enrollment. I have projected that K-8 enrollment statewide will be down 10.3 percent in that period. Your total enrollment should average about 1,305 students over the ten-year projection period. This compares to an average total enrollment of 1,335 students over the past ten years.

Year	Students	Percent Change
2001	1417	
2002	1410	-0.5%
2003	1412	0.1%
2004	1376	-2.5%
2005	1314	-4.5%
2006	1332	1.4%
2007	1302	-2.3%
2008	1278	-1.8%
2009	1271	-0.5%
2010	1327	4.4%
2011	1325	-0.2%
2012	1353	2.1%
2013	1352	-0.1%
2014	1351	-0.1%
2015	1342	-0.7%
2016	1323	-1.4%
2017	1316	-0.5%
2018	1306	-0.8%
2019	1276	-2.3%
2020	1235	-3.2%
2021	1191	-3.6%



## Elementary School Enrollment

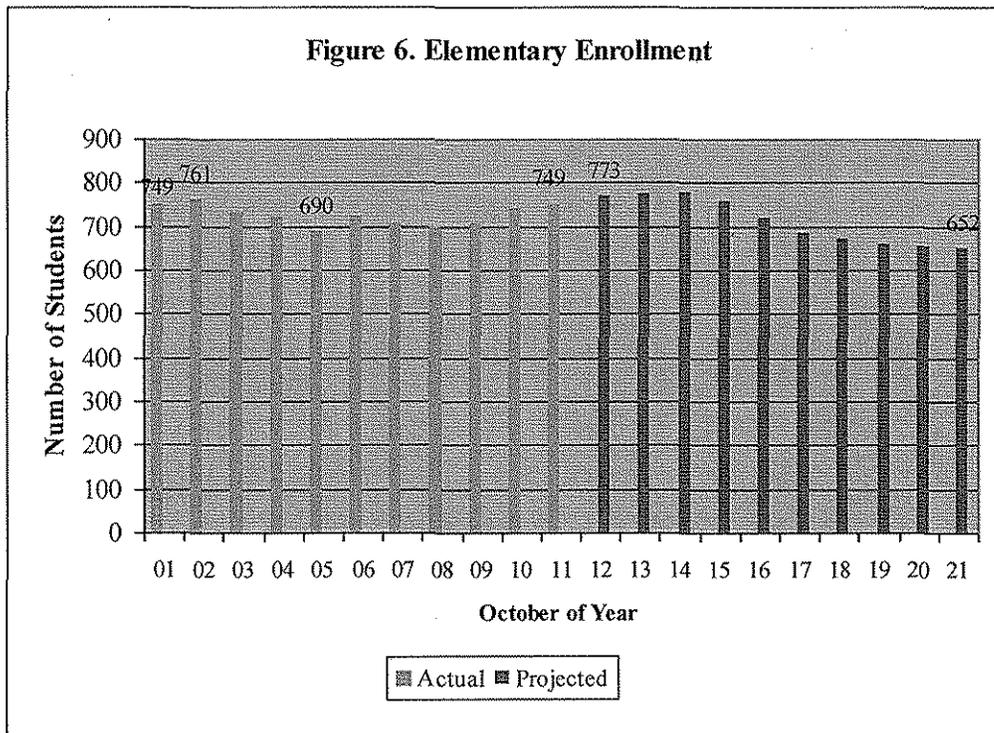
Table 3 and Figure 6 present actual enrollment from 2001 to 2011 and projected enrollment through 2021 at the Mansfield's three elementary schools. In the past ten years, grade PK-4 enrollment ranged from a low of 690 students to a high of 761 students. It started and ended the period with 749 students. State public school enrollment in grades K-4 fell 8.3 percent in that interval.

I project that next year's enrollment at the schools will be 15 students more than this year's. I anticipate enrollment will peak at 770 students in 2014. By 2021, I expect the schools' enrollment be about 650 students. This will be about 100 students or 13.0 percent below the October 2011 count. Statewide, I have projected an 8.4 percent decrease in grade K-4 public school enrollment in that period. Over the ten-year projection period, I believe enrollment at your elementary schools will average 705 students. This is a little below the average of 724 students observed over the past ten years.

These figures include pre-kindergarten children. In the past ten years, pre-kindergarten enrollment ranged from 59 to 91 children. There were 87 children enrolled in these programs in 2011. Each of your three elementary schools has two pre-kindergarten classes with a target enrollment of 16 children each. My projection model sets pre-kindergarten enrollment constant at 96 children. Given the recent decline in births, this will allow a greater proportion of three- and four-year olds in the community to be served..

**Table 3. Elementary School Enrollment**

Year	Students	Percent Change
2001	749	
2002	761	1.6%
2003	735	-3.4%
2004	718	-2.3%
2005	690	-3.9%
2006	726	5.2%
2007	709	-2.3%
2008	698	-1.6%
2009	709	1.6%
2010	742	4.7%
2011	749	0.9%
2012	773	3.2%
2013	777	0.5%
2014	779	0.3%
2015	757	-2.8%
2016	722	-4.6%
2017	686	-5.0%
2018	673	-1.9%
2019	662	-1.6%
2020	655	-1.1%
2021	652	-0.5%

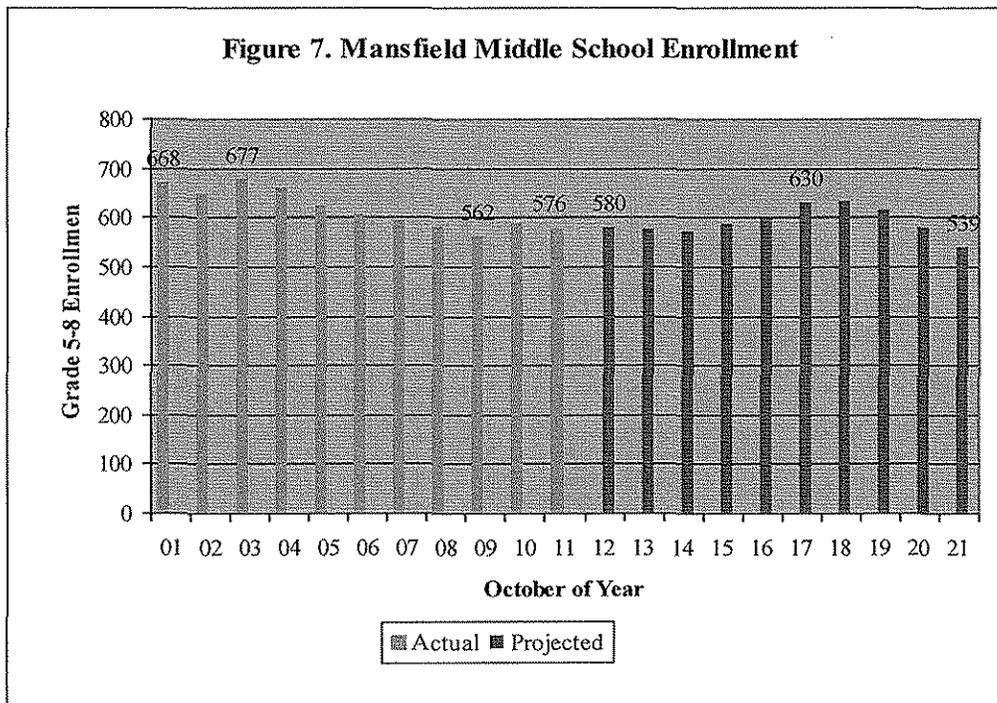


## Mansfield Middle School Enrollment

Table 4 and Figure 7 present past enrollment from 2001 to 2011 and projected future enrollment to 2021 at the Mansfield Middle School. Over the past ten years enrollment ranged from a high of 677 students in 2003 to a low of 562 students in 2009. In 2011, the school's enrollment was 576 students. Between 2001 and 2011, enrollment declined by 92 students or 13.8 percent. Public school enrollment in grades 5-8 statewide decreased 6.5 percent between 2001 and 2011.

I believe that next year's enrollment at Mansfield Middle School enrollment will be about five students more than this year's. I project that enrollment will grow to almost 635 students in 2018, but then decline to about 540 students in 2021. The projected 2021 enrollment is 37 students below the current level, a decline of 6.4 percent. I project that public school enrollment in grades 5-8 statewide will decline by 12.5 percent in that period. Over the ten-year projection period, enrollment at the Mansfield Middle School is expected to average about 590 students. This is below the average of 611 students observed over the past ten years.

Year	Students	Percent Change
2001	668	
2002	649	-2.8%
2003	677	4.3%
2004	658	-2.8%
2005	624	-5.2%
2006	606	-2.9%
2007	593	-2.1%
2008	580	-2.2%
2009	562	-3.1%
2010	585	4.1%
2011	576	-1.5%
2012	580	0.7%
2013	575	-0.9%
2014	572	-0.5%
2015	585	2.3%
2016	601	2.7%
2017	630	4.8%
2018	633	0.5%
2019	614	-3.0%
2020	580	-5.5%
2021	539	-7.1%



## Factors Affecting the Projection

The primary reasons for elementary enrollment change lie in the births and yield from the birth cohort. Figure 8 presents the births from 1980 to 2009 and preliminary, estimated and projected births through 2016. Births ranged from a low of 92 in 2008 to a high of 150 in 1988. There were 94 births in 2009. The preliminary count of births in 2010 is 92. Based on births through September of 2011, I estimate there will be only 88 births in 2011. In the 1990s there was an average of 116 births annually. In the five years from 2002 to 2006 (this fall's kindergarten through 4<sup>th</sup> graders) births averaged 108. Births in the 2007 through 2011 period will likely average 95. The projection in years 2017 to 2021 assumes an average of 87 births annually between 2012 and 2016. This is based in part upon the Connecticut State Data Center projection of Mansfield children ages 0-4.

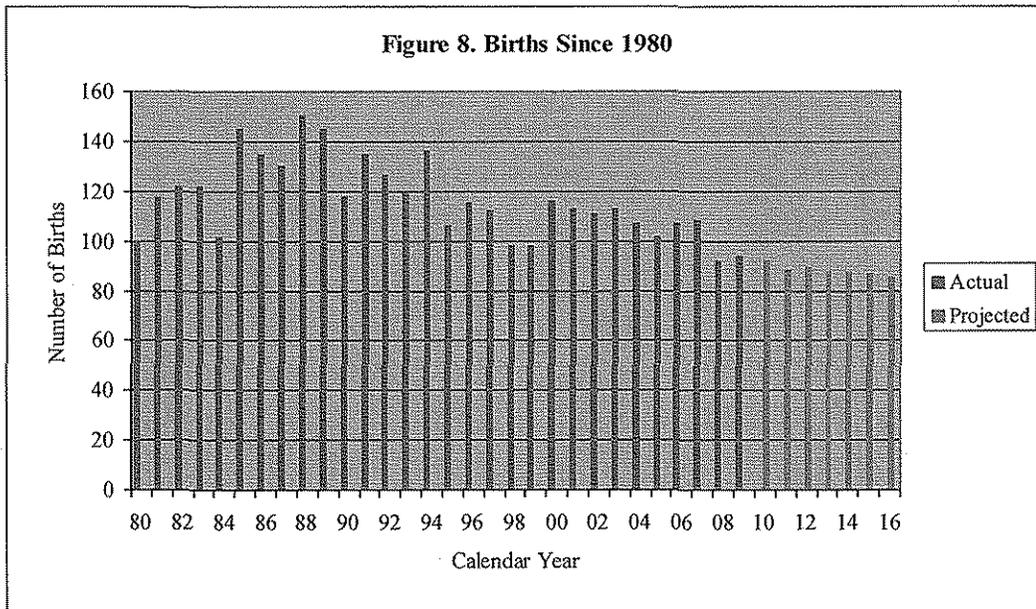
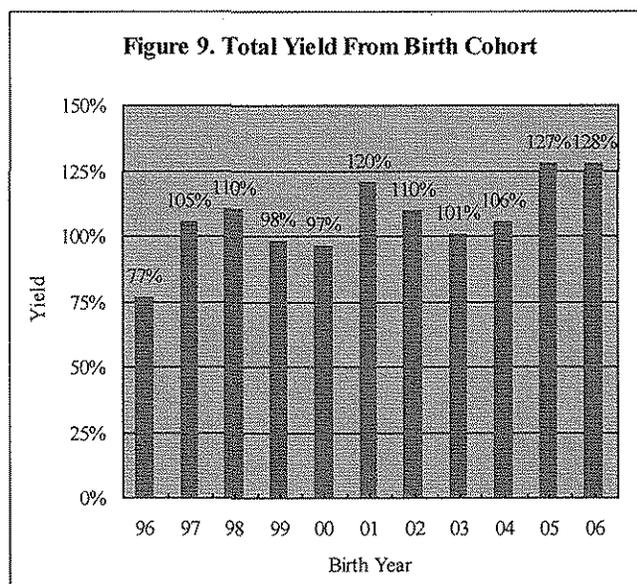


Figure 9 depicts the kindergarten yield five and six years later from the birth cohorts of 1996 to 2006 for Mansfield residents attending kindergarten in Mansfield. For example, there were 102 births in 2005 and 121 children enrolled in Mansfield kindergartens at age five in 2010 and an additional nine who first enrolled in kindergarten at age six in 2011. That is a yield of 127 percent. The yield from the birth cohort ranged from a low 77 percent in 1996 to a high of 127 percent in 1998. The estimated yield for births in 2006 is 128 percent. Note that 2006 yield is an estimate because we will not know the actual number of children who will enter kindergarten for the first time as six-year olds until October 2012. Yields above 100 percent generally mean that parents move



into town after giving birth elsewhere. Yields below 100 percent mean that families who gave birth as town residents left town or chose another school system for kindergarten. Full-day kindergarten was first available to some of the birth cohort of 2000 and became universal for the 2002 birth cohort. The average yield over the past five years was 118.5 percent along with a 2.0 percent retention rate.

Table 5 gives a history of enrollment in kindergarten since 2001 and relates the components of kindergarten enrollment back to the appropriate birth cohort. Retention is tied to the prior year's kindergarten enrollment. To estimate kindergarten enrollment, I started with the 2011 rates of retentions, and yields from births five and six years ago. I then moved incrementally to the weighted five year average of each of the three components by 2015. In 2012, I estimated kindergarten from 118.7 percent of births five years ago, 8.8 percent of births six years ago, and 2.3 percent of current Kindergarten students retained. In 2015 and beyond, I estimated kindergarten from 109.4 percent of births five years ago, 9.2 percent of births six years ago, and 2.0 percent of current Kindergarten students retained.

Year	Birth Year	Births		Retained From Prior Year	---- Non-Retained ----		Born 6 Years Prior	Percent Retained	Yield From Births 5-Years Prior	Yield From Births 6-Years Prior	Total Yield From Birth Cohort
		K		Born 5-Years Prior Resident	Non-Resident						
2001	1996	115	87	2	79	0	6	2.0%	68.7%	5.7%	76.5%
2002	1997	112	122	0	113	0	9	0.0%	100.9%	7.8%	105.4%
2003	1998	98	102	2	95	0	5	1.6%	96.9%	4.5%	110.2%
2004	1999	98	97	0	84	0	13	0.0%	85.7%	13.3%	98.0%
2005	2000	116	117	2	103	0	12	2.1%	88.8%	12.2%	96.6%
2006	2001	113	133	1	123	0	9	0.9%	108.8%	7.8%	120.4%
2007	2002	111	127	2	112	0	13	1.5%	100.9%	11.5%	109.9%
2008	2003	113	117	3	104	0	10	2.4%	92.0%	9.0%	100.9%
2009	2004	107	115	2	103	0	10	1.7%	96.3%	8.8%	105.6%
2010	2005	102	133	2	121	0	10	1.7%	118.6%	9.3%	127.5%
2011	2006	107	139	3	127	0	9	<b>2.3%</b>	<b>118.7%</b>	<b>8.8%</b>	<b>127.9%</b>
3-Year Average								1.9%	111.1%	9.0%	120.3%
Weighted 3-Year Average								2.0%	114.9%	9.0%	124.0%
5-Year Average								1.9%	105.0%	9.5%	114.3%
Weighted 5-Year Average								<b>2.0%</b>	<b>109.4%</b>	<b>9.2%</b>	<b>118.5%</b>

The correlation between births and kindergarten enrollment five-year later from the past six years (when full-day kindergarten was available) was a very low 0.28. If this relationship were used to predict kindergarten enrollment, the estimate would have been off by an average of 7 children annually over the past ten years. The cohort survival method, even with my breakout into five-year olds, six-year old delayed entrants and children retained, cannot overcome the underlying unpredictability of kindergarten enrollment from earlier births.

## Context of the Projection

The cohort-survival method needs only births and a few years of recent enrollment data to generate a projection. Mathematically, nothing else matters. But enrollment changes do not occur in a vacuum. Events and policies in the district, community and region all have some bearing on enrollment. Remember that a basic assumption of the cohort-survival method is that the recent past can be a good predictor of the near future. It is incumbent for every receiver of a projection to determine what events happened in the past five years and whether they are likely to change. Analyzing how the factors underlying the projection changed in the prior year can be an important step in this process.

To assist in this endeavor, this report examines seven factors that could affect enrollment: town population; women of child-bearing age; people in the labor market; new home construction; sales of existing homes; non-public enrollment and student migration.

Figure 10 presents the US Census Bureau estimate of Mansfield population since July of 2000. Between 2000 and 2009, the town population is estimated to have grown from 20,854 to 25,268 people. The estimated population growth of 21.2 percent ranked it 3rd in the state. The 2010 census population data show that from April 2000 to April 2010 Mansfield's population grew from 20,720 to 26,543 people. The 28.1 percent increase between 2000 and 2010 was the 2nd ranked in the state behind Oxford. All these figures include students in university facilities. Excluding people in group quarters such as dormitories, Mansfield's population grew 7.2 percent from 12,723 to 13,636 people. That growth was 61st in the state.

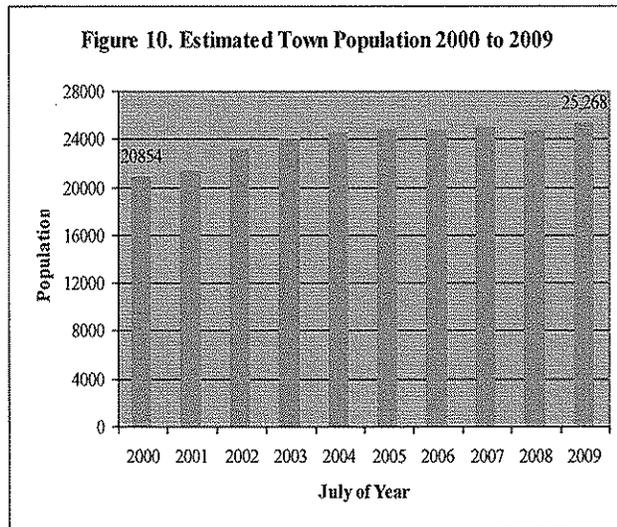


Figure 11 presents the number of women of child-bearing age from the 2000 and 2010 censuses. There were 116 births to Mansfield residents in 2000 and a preliminary count of 92 in 2010. In communities such as yours, women in the 30-34 age group have the highest rate of births. The number of women in this group fell from 407 in 2000 to 312 in 2010. The second highest birth rate in communities like yours is women ages 25-29. The number in that age range dipped from 378 in 2000 to 362 in 2010. The only age range that increased at all was 20-24. This age range typically has a relatively low birth rate in communities like yours. These figures exclude women in university housing.

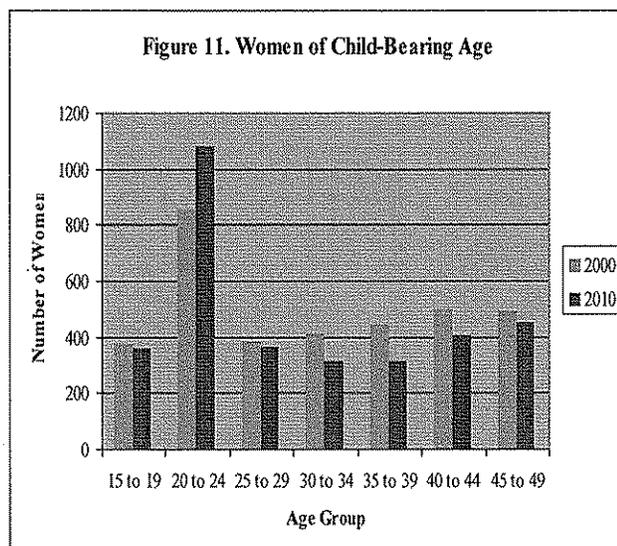


Figure 12 examines the number of people in the labor force from the US Department of Labor, Bureau of Labor Statistics. These are people 16 years of age or older working or actively seeking employment. Since it excludes most students and the elderly, I find it a very rough proxy of the number of school-age families. The Mansfield labor force increased 5.2 percent between 2006 and 2010. This was higher than the state (3.9 percent) and Tolland County (4.8 percent). The 2010 unemployment level of 7.6 percent was up 1.6 percentage points over 2009. The town rate is better than the state rate of 9.1 percent but worse than the Tolland County rate of 7.0 percent.

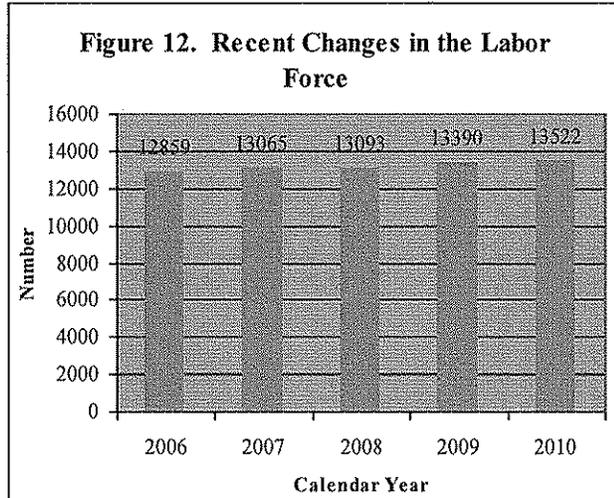


Figure 13 presents the net new housing units constructed from 2000 to 2010 from the State Department of Economic and Community Development. In the past ten years the number of net (of demolitions) new housing units constructed in Mansfield ranged from a high of 71 in 2001 down to a low of 16 in 2008 and again in 2010. In the five-year look-back period for this projection, there was an average of 24 net new housing units constructed. The 2010 census indicated that Mansfield had 6,017 housing units of which 7.2 percent were unoccupied in April 2010.

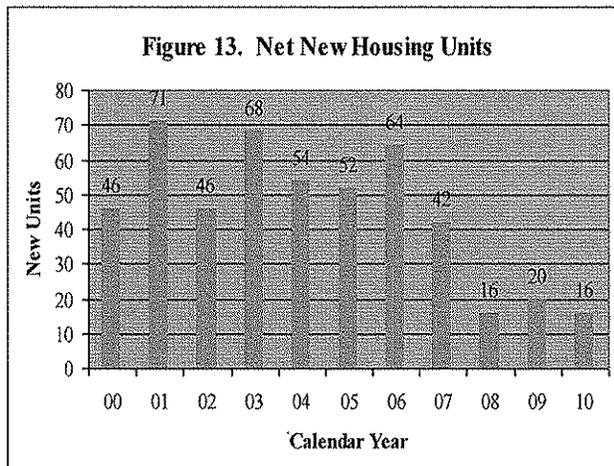


Figure 14 presents my estimate of the number of sales of existing homes. I derived it by taking the number of real estate transactions from The Warren Group/Commercial Record and subtracting the number of new single-family housing units authorized. This is an estimate because of the lag between the time a new house is authorized and it is sold. The estimated number of sales of existing homes ranged from a low of 144 in 2009 to a high of 236 in 2004. There were 147 existing houses sold in 2010. In the five-year look back period for the projection, there were 163 sales annually. Based on sales through July, I anticipate there will be about 130 sales of existing houses in 2011.

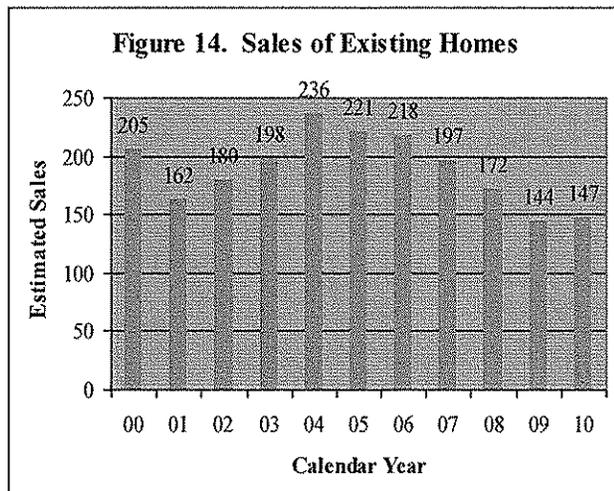


Figure 15 presents the non-public enrollment in grades PK-8 over the past ten years for students from the town of Mansfield. The data are from the records of the Connecticut State Department of Education. Non-public enrollment ranged from a high of 53 students in 2001 to a low of 28 students in 2009. There were 29 students enrolled in 2010. In the past ten years, enrollment in the non-public schools decreased by 20 students or 40.8 percent. The 2010 enrollment represented 2.1 percent of all PK-8 students from Mansfield. That is down from the 2001 peak of 3.6 percent. I expect the non-public enrollment from Mansfield will be the same or up very slightly in 2011.

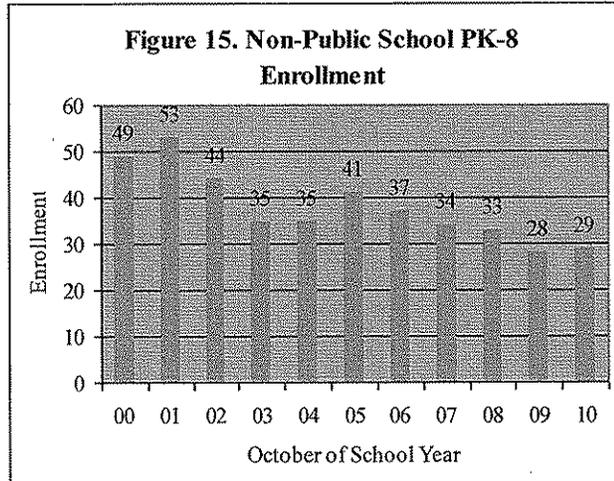
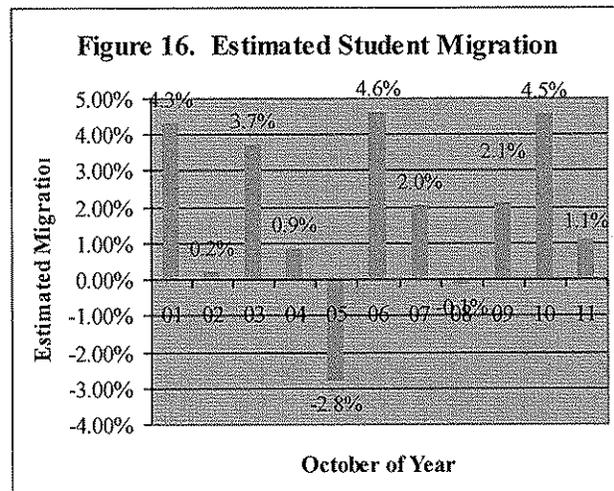


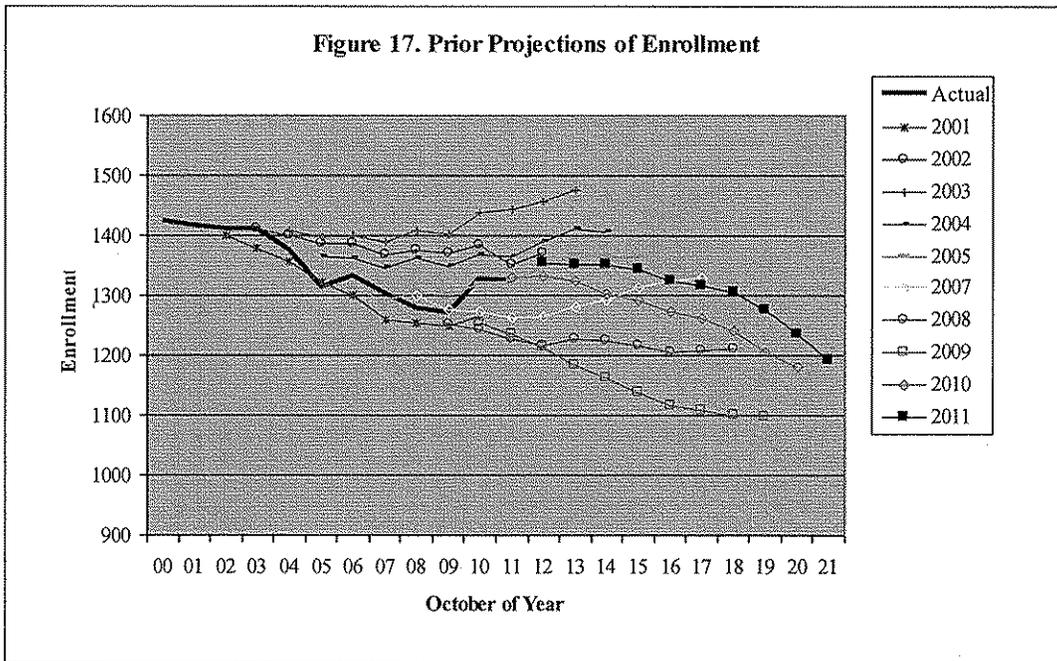
Figure 16 presents the estimated migration of students from Mansfield. Estimated migration ranged from a low of -2.8 percent in 2005 to a high of +4.6 percent in 2006. The rate between October, 2010 and October, 2011 was 1.1 percent. The data behind these figures may be found in Appendix B. The projection assumes an average in-migration of a robust 2.1 percent.



## Prior Projections of Enrollment

The cohort-survival projection method works by moving forward the pattern of recent events that are subsumed within the grade-by-grade enrollment. This works very well when communities are stable. That includes places that are growing or declining at a steady rate. One way to know if that assumption is valid is to examine how past projections have fared. Figure 17 presents the enrollment projections that I have run for Mansfield since 2001. Last year's projection was 5 students (0.4 percent) above this year's enrollment of 391. The eight other enrollment projections that I did between 2001 and 2009 had one-year error rates that averaged 2.2 percent. The five projections done between 2001 and 2006 had an average five-year error rate of 4.9 percent, which is 0.95 percent annualized.

Last year's projection for Mansfield is running 0.4 percent high. In that analysis, I projected that K-4 enrollment would be 654 students in 2011. The actual enrollment of 662 was 8 students more than projected. The projection was low by 1.2 percent. I projected that enrollment in grades 5-8 would be 586 students in 2011. The actual enrollment of 576 was 10 students less than projected. The projection was high by 1.7 percent. The 2010 projection kept pre-kindergarten enrollment constant at 90 children. The actual enrollment was 87 children.



In my work I have found the cohort-survival method provides estimates that are sufficiently accurate for intermediate-range policy planning. The eight-year planning horizon for school construction grants is at the limit of the useful accuracy of the method. I analyzed the eight-year accuracy of the district projections I ran in 1999. I found for the 66 district-level projections, the 1999 projections had an average error rate of 7.5 percent in predicting 2008 enrollment. The error was less than five percent in 38 percent of the projections and more than 15 percent in 11 percent of the projections. The projections run in 1999 under-estimated the 2008 enrollments by an average of 1.7 percent.

## Summary

Total enrollment is projected to remain near the current level for four years, but ultimately decline 10.1 percent from 1,325 in 2011 to about 1,190 students in 2021. Enrollment at your three elementary schools is projected to grow from its current level of 749 to 770 students in 2014 and then decline to about 650 students in 2021. The enrollment at the projection's end will be about 105 students or 14.2 percent below the October 2011 count. Enrollment at the Mansfield Middle School was 576 students in October 2011. I project it will rise to about 635 students in 2018 and then fall to 540 students in 2021. The projected 2021 enrollment is 37 students below the current level, a decline of 6.4 percent.

You do not have to look much further than the pattern of births to understand the decline. In 2002-2006 there were 108 births annually. These children are now in grades K-4. In the 2007-2011 period, there will be 95 births annually; in 2012 to 2016 period, I estimate there will be 87 births annually. This may be somewhat offset in the near-term by the recent high kindergarten yield from births five- and six-years prior.

This 2011 report is projecting higher enrollments compared to the 2010 projection. In last year's report, I estimated there would be 93 births in 2010; there were 92. Births in 2011 are also coming in a little lower than expected. These two combined lowered the estimated births in 2012 and beyond. This was offset by the continued high estimated kindergarten yield from the birth cohort and continued high net in-migration. The construction of new houses as well as the sale of existing houses remained low. It is critical to remember at this point that a projection is just a moving forward of recent current trends. These current economic conditions will end. We just don't know when. Despite this uncertainty, I find projections useful because they do answer the question, "What will happen if things remain the same?"

These projections are based upon several key assumptions revolving around the notion that the recent past is a good predictor of the near future. The projection assumes that the following school policies will continue: kindergarten will remain full-day; retention policies will not change and limited enrollment of Mansfield residents in magnet schools. The projection assumes the following population growth factors will not change appreciably: births will average 87 over the 2012 to 2016 period, an 18.5 percent increase between the number of births and subsequent kindergarten enrollment and a student migration of +2.1 percent. Additionally, eight percent of parents will start their children in kindergarten at age six (or have had a special education child held in pre-school for an extra year); there will be 24 new housing units constructed annually and 163 sales of existing homes.

This is an incredibly difficult time to predict future enrollment. A high unemployment rate, economic doldrums and mortgage foreclosures all make conditions today different than a couple of years ago. Mansfield's 7.6 percent unemployment rate in 2010 was up 2.9 percentage points over the past two years and was the highest since these data were reported by the US Department of Labor starting in 1990. These conditions are only a part of the five-year enrollment history that is used to look forward to the next ten years. We have seen the impact on enrollment. We cannot know today how long these conditions will remain, whether they will increase in severity and when they might end. The cohort survival method relies on observed data from the recent past. The method is unresponsive to cyclical change. However, I know of no alternative data-based model that is responsive and produces grade-level data.

This projection should be used as a starting point for local planning. Examine the factors and assumptions underlying the method. You know your community best. Apply your knowledge of the specific conditions in Mansfield and then make adjustments as necessary.

**Appendix A. Enrollment Projected By Grade to 2021**

School Year	Birth Year	Births <sup>1</sup>	K <sup>2</sup>	1	2	3	4	5	6	7	8	PreK	PK-4	5-8	Total
2001-02	1996	115	87	132	136	168	159	177	153	163	175	67	749	668	1417
2002-03	1997	112	122	126	145	138	171	159	172	156	162	59	761	649	1410
2003-04	1998	98	102	143	124	156	143	172	168	176	161	67	735	677	1412
2004-05	1999	98	97	123	143	128	161	141	173	171	173	66	718	658	1376
2005-06	2000	116	117	121	119	139	128	151	139	171	163	66	690	624	1314
2006-07	2001	113	133	127	124	136	145	133	156	144	173	61	726	606	1332
2007-08	2002	111	127	125	129	125	136	144	135	166	148	67	709	593	1302
2008-09	2003	113	117	129	133	136	120	140	143	137	160	63	698	580	1278
2009-10	2004	107	115	112	129	131	132	134	145	143	140	90	709	562	1271
2010-11	2005	102	133	127	123	137	131	147	141	151	146	91	742	585	1327
2011-12	2006	107	139	137	123	128	135	142	141	147	146	87	749	576	1325
<b>Projected</b>															
2012-13	2007	108	141	143	140	127	126	146	143	145	146	96	773	580	1353
2013-14	2008	92	119	145	147	145	125	137	147	147	144	96	777	575	1352
2014-15	2009	94	117	122	149	152	143	136	138	152	146	96	779	572	1351
2015-16	2010	92	112	120	125	154	150	155	137	142	151	96	757	585	1342
2016-17	2011	88	107	115	123	129	152	163	156	141	141	96	722	601	1323
2017-18	2012	89	108	110	118	127	127	165	164	161	140	96	686	630	1316
2018-19	2013	88	106	111	113	122	125	138	166	169	160	96	673	633	1306
2019-20	2014	88	106	109	114	117	120	136	139	171	168	96	662	614	1276
2020-21	2015	87	105	109	112	118	115	130	137	143	170	96	655	580	1235
2021-22	2016	86	104	108	112	116	116	125	131	141	142	96	652	539	1191

<sup>1</sup> 1996 to 2009 births from the State Department of Public Health. Births in 2010 were estimated from recorded in-state births. Births in 2011 were estimated from in-state births through September in 2010 and 2011. Births in 2012 to 2016 births were estimated from the Connecticut State Data Center projections of children ages 0-4 in Mansfield.

<sup>2</sup> Based on 2011 counts of births 5- and 6- years ago and retention and phasing into five-year averages in 2015.

**Appendix B. Growth from Grade to Grade across Years**

October of Year	Grade Moved Into from Prior Year										Average	Estimated Migration <sup>1</sup>
	K	1	2	3	4	5	6	7	8	PreK		
2002	1.089	1.448	1.098	1.015	1.018	1.000	0.972	1.020	0.994		1.073	0.21%
2003	1.041	1.172	0.984	1.076	1.036	1.006	1.057	1.023	1.032		1.047	3.72%
2004	0.990	1.206	1.000	1.032	1.032	0.986	1.006	1.018	0.983		1.028	0.85%
2005	1.009	1.247	0.967	0.972	1.000	0.938	0.986	0.988	0.953		1.007	-2.84%
2006	1.177	1.085	1.025	1.143	1.043	1.039	1.033	1.036	1.012		1.066	4.60%
2007	1.144	0.940	1.016	1.008	1.000	0.993	1.015	1.064	1.028		1.023	2.03%
2008	1.035	1.016	1.064	1.054	0.960	1.029	0.993	1.015	0.964		1.015	-0.12%
2009	1.075	0.957	1.000	0.985	0.971	1.117	1.036	1.000	1.022		1.018	2.11%
2010	1.304	1.104	1.098	1.062	1.000	1.114	1.052	1.041	1.021		1.089	4.55%
2011	1.299	1.030	0.969	1.041	0.985	1.084	0.959	1.043	0.967		1.042	1.09%
<b>5 Year Ave.</b>	1.171	1.009	1.029	1.030	0.983	1.067	1.011	1.033	1.000		1.037	
<b>3 Year Ave.</b>	1.226	1.031	1.022	1.029	0.985	1.105	1.016	1.028	1.003		1.049	
<b>Weighted 5 year Median, past 10 years</b>	1.210	1.027	1.025	1.035	0.984	1.085	1.008	1.031	0.996		1.045	
<b>Enrollment Multiplier</b>		1.027	1.025	1.035	0.984	1.085	1.008	1.031	0.996	1.000	1.024	

<sup>1</sup> Adjusted for non-residents enrolled in Mansfield.

