



**TOWN OF MANSFIELD  
TOWN COUNCIL MEETING  
Monday, February 27, 2012  
COUNCIL CHAMBERS  
AUDREY P. BECK MUNICIPAL BUILDING  
7:30 p.m.**

**AGENDA**

	Page
<b>CALL TO ORDER</b>	
<b>ROLL CALL</b>	
<b>APPROVAL OF MINUTES .....</b>	<b>1</b>
<b>OPPORTUNITY FOR PUBLIC TO ADDRESS THE COUNCIL</b>	
<b>REPORT OF THE TOWN MANAGER</b>	
<b>REPORTS AND COMMENTS OF COUNCIL MEMBERS</b>	
<b>OLD BUSINESS</b>	
1. <b>FY 2012/13 Budget Review Meeting Schedule (Item # 9, 02-14-12 Agenda) .....</b>	<b>37</b>
<b>NEW BUSINESS</b>	
2. <b>Meeting with State Legislators .....</b>	<b>39</b>
3. <b>Mansfield Downtown District Public Spaces and Green Infrastructure Master Plan... 69</b>	
4. <b>Application to DECD Brownfield Remediation and Revitalization Grant Program..... 71</b>	
5. <b>Small Cities (Community Development Block Grant) Public Hearing – Housing Rehabilitation .....</b>	<b>103</b>
6. <b>Appointment to Eastern Highlands Health District Board of Directors..... 105</b>	
7. <b>Comprehensive Annual Financial Report..... 107</b>	
8. <b>Reapportionment of Regional School District #19..... 249</b>	
9. <b>Status Report on Storrs Center Public Infrastructure – Parking Garage Cost Overrun .....</b>	<b>257</b>
<b>DEPARTMENTAL AND COMMITTEE REPORTS .....</b>	<b>261</b>
<b>REPORTS OF COUNCIL COMMITTEES..... 289</b>	
<b>PETITIONS, REQUESTS AND COMMUNICATIONS</b>	
10. <b>Mansfield Agriculture Committee re: Proposed CL&amp;P Transmission Line..... 291</b>	
11. <b>M. Hart re: Mansfield Police Services Study..... 293</b>	
12. <b>Hartford Courant “Public Records Not Always As Open As They Should Be” – 02-21-2012..... 299</b>	
<b>FUTURE AGENDAS</b>	

**EXECUTIVE SESSION**

**13. Personnel, in accordance with CGS §1-200(6)(A)**

**ADJOURNMENT**

SPECIAL MEETING – MANSFIELD TOWN COUNCIL  
February 14, 2012  
Work Session  
DRAFT

Mayor Elizabeth Paterson called the special meeting of the Mansfield Town Council to order at 5:30 p.m. in the Council Chamber of the Audrey P. Beck Building.

I. ROLL CALL

Present: Keane, Kochenburger, Lindsey, Moran, Paterson, Paulhus, Ryan, Shapiro, Schaefer

Also Present: Tom DeMauro, of Newfield Construction

Mayor Paterson recognized and welcomed the members of the Board of Education and Superintendent of Schools Fred Baruzzi.

II. WORK SESSION - School Building Project

Mayor Paterson and others who toured the schools itemized some of the problems that were observed including lack of storage space, library space, inadequate electrical capabilities and the position of the offices in the middle of the buildings.

Director of Finance Cherie Trahan presented a comprehensive overview of the fiscal impact of each option, expected revenues and expenditures forecast and the minimum budget requirement (MBR).

The cost per square foot of each option will be provided.

Town Manager reviewed the HR&A Advisors Inc. information regarding potential uses for the remaining facility, including possible expenses and revenues. Ms. Lindsey requested a timeline for accessible water at Four Corners and a project timeline for each of the projects listed on slide 10 of the presentation.

Information on the financial health of different segments of Mansfield will be provided as well as information on the residential growth potential for the Town.

Following a discussion on the timeline, members agreed to hold the referendum in May and to change the public hearing date to March 5, 2012 and the decision on the project to March 7, 2012. Members discussed presenting a preferred option and choosing the school sites prior to the public hearing.

Ms. Moran moved and Mr. Schaefer seconded to set a public hearing on the School Building Project for March 5, 2012.

The motion passed unanimously.

The next work session will be held on February 21, 2012 beginning at 5:30 p.m.

III. OPPORTUNITY FOR PUBLIC COMMENT

Ric Hossack, Middle Turnpike, attended the tours and noticed the inadequate electrical systems. He does however object to the installation of solar panels and suggested the school sites be determined by the availability of natural gas and access to other utilities.

Jessica Higham, Adeline Place noted the Southeast PTO meeting is the same night as the public hearing.

February 14, 2012

IV. ADJOURNMENT

Mr. Paulhus moved and Mr. Ryan seconded to adjourn the meeting at 7:16 p.m.  
Motion passed unanimously.

Elizabeth Paterson, Mayor

Mary Stanton, Town Clerk

February 14, 2012

REGULAR MEETING – MANSFIELD TOWN COUNCIL  
February 14, 2012  
DRAFT

Mayor Elizabeth Paterson called the regular meeting of the Mansfield Town Council to order at 7:30 p.m. in the Council Chamber of the Audrey P. Beck Building.

ROLL CALL

Present: Keane, Kochenburger, Lindsey, Moran, Paterson, Paulhus, Ryan, Schaefer, Shapiro

I. APPROVAL OF MINUTES

Ms. Moran moved and Mr. Ryan seconded to approve the minutes of the January 23, 2012 Special meeting as presented. The motion passed with all in favor except Mr. Paulhus who abstained. Mr. Ryan moved and Ms. Moran seconded to approve the minutes of the January 23, 2012 regular meeting as presented. The motion passed with all in favor except Mr. Paulhus who abstained. Mr. Paulhus moved and Mr. Schaefer seconded to approve the minutes of the January 30, 2012 Special meeting. Ms. Keane requested a clarification in the wording. The motion to approve, as amended, passed unanimously.

II. PUBLIC HEARING

1. Hawthorne Lane Conservation Easement Amendment

Scott Welden, Hawthorne Lane, has researched the effects of EMF's and stated that beyond about 300' the negative effects are lessened. Without the changes, which this amendment would allow, the new lines would be about 200' from residences.

Chris Duers, Hawthorne Lane, stated CL&P is willing to consider the change in plans if the Town is willing to approve this amendment. Mr. Duers thanked the Council for their consideration of the alternative plan.

Tom Mindeck, Hawthorne Lane, understands the need for the project but would like it to be done in a safe and responsible manner which would protect both the environment and property values. Amending the conservation easement would allow the alternative plan, which is a safer way to go.

Wayne Hawthorne, Hawthorne Lane, presented an overview of the process since 2008 and itemized the ways the residents have worked with CL&P and various Town agencies to mitigate the effects and protect the buffer. Mr. Hawthorne asked the Council to assist with the State Siting Council.

Stephen Bacon, attorney for Hawthorne Lane residents, noted the amendment has been review and approved by the Planning and Zoning Commission, the Conservation Commission and the Open Space Preservation Committee. Attorney Bacon requested the Council approve the proposed amendment.

Victor Civie, Beech Mountain Road, stated Citizen United supports the Hawthorne amendment.

2. Revisions to Ethics Ordinance

Personnel Committee Chair Toni Moran outlined the history of the process to date.

Mike Sikoski, Windham, stated his displeasure with the draft and offered suggestions. (Statement attached)

Robert Roberge, Woodland Road, would like the ordinance simplified and include provisions for the removal/suspension of employees who violate the Code.

Ric Hossack, Middle Turnpike, spoke against the Ethics Ordinance. (Statement attached)

Betty Wassmundt, Old Turnpike Road, would like to see the Board of Education included in the Code and presented an informal petition asking the Ethic Ordinance not be approved. (Statement and petition attached)

David Freudmann, Eastwood Road, spoke about the lack of whistleblower protections. (Statement attached)

David Morse, Birchwood Height Road, would like the draft ordinance to include whistleblower protection and would like to include financial disclosure information.

February 14, 2012

Bill Thompson, Summit Road, spoke to the misuse of equipment he has seen in other working environments and wondered what the possible insurance consequences might be to the Town.

Pat Suprenant, Gurleyville Road, outlined her concerns with the proposed draft. (Statement attached)

Carol Pellegrine, Clover Mill Road, asked the Council to delay a decision and offered suggested new language. (Statement attached)

Nora Stevens, Chair of the Ethics Board but speaking as an individual, thanked the Board members for their work and spoke in support of the draft ordinance. (Statement attached)

April Holinko, Middle Turnpike, urged the Council not to vote and listen to their constituents.

Tulay Luciano, Warrenville Road, urged the Council to send the draft back to the Board of Ethics to address the need for financial disclosure and to clarify the listed exceptions.

Arthur Smith, Mulberry Road, suggested revisions to the draft. (Statement attached)

Thomas Nielsen, Birchwood Heights, expressed his agreement with the prior speakers stating the proposed Ethics Code is unethical.

### III. OPPORTUNITY FOR PUBLIC TO ADDRESS THE COUNCIL

Adam Rabinowitz, Chair of the Mount Hope Montessori Board of Directors, reported CL&P has not addressed the concerns of the school and asked the Council to keep these concerns in mind. (Statement attached)

Ric Hossack, Middle Turnpike, spoke in favor of the proposed Right to Farm Ordinance but against the proposed tax incentives.

David Freudmann, Eastwood Road, discussed the charge given to the Parking Steering Committee and the proposed plan. (Statement attached)

Mike Sikoski, Windham, asked for information on the alcohol policy in Town buildings and vehicles.

### IV. REPORT OF THE TOWN MANAGER

In addition to his written report the Town Manager clarified that for years Public Works employees had limited access to Town owned small pieces of equipment. That policy has been rescinded. In response to a public comment, Mr. Hart stated that he believes alcohol is not permitted in town owned buildings nor in vehicles but will report back with details.

Mr. Ryan asked about rumors regarding the abundance of or lack of ledge at the parking garage and along Dog Lane. Mr. Hultgren reported the cost of removing the ledge found along Dog Lane is included in the contingency budget and the cost over runs as a result of lack of ledge under the parking garage is being looked at and will be discussed at the next Finance Committee meeting.

### V. REPORTS AND COMMENTS OF COUNCIL MEMBERS

Mayor Paterson announced the Youth Service Bureau will be holding a volunteer recognition event on March 6, 2012. The Mayor also announced a dance marathon, sponsored by Huskython, is being held on February 18<sup>th</sup> and 19<sup>th</sup> with proceeds going to the Children's Medical Center.

Mr. Shapiro, in response to remarks by Attorney Smith, stated he has and will continue to recuse himself in situations where his former job as an Assistant Attorney General presents a conflict.

Mr. Ryan noted the Region 19 production of "Pippin" was terrific!

### VI. OLD BUSINESS

Ms. Moran moved to suspend the Town Council's Rules of Procedure in order to vote on the Hawthorne Lane Conservation Easement Amendment. Seconded by Mr. Schaefer the motion passed unanimously.

3. Hawthorne Lane Conservation Easement Amendment

February 14, 2012

Ms. Keane moved and Mr. Schaefer seconded, effective February 14, 2012, to amend the Conservation Easement Agreement granted by Wayne W. Hawthorne, Christine Hawthorne, Ryan Hawthorne and Patricia Hawthorne dated January 18, 2002 and recorded February 26, 2002 in Volume 468 at Page 420 of the Mansfield Land Records to modify the areas encompassed within the Conservation Easement as depicted on the map titled 'Conservation Easement Modification Plan for Subdivision Entitled Hawthorne Park Bassetts Bridge Road Mansfield Center Connecticut' as prepared by Datum Engineering & Surveying LLC and dated January 3, 2012. The Town Manager is hereby authorized to execute the Amended and Restated Conservation Easement Agreement subject to any revisions deemed necessary by Town Attorney. The Amended and Restated Conservation Easement Agreement shall be held in escrow by the Town Attorney, and may not be recorded until the 'Hawthorne Lane Alternative' is officially and finally approved to the satisfaction of the Town Attorney by the Connecticut Siting Council or a higher authority as part of the Interstate Reliability Project. If it is finally and officially determined by the Town Attorney that the 'Hawthorne Lane Alternative' is not approved, this approval shall become null and void.

Based on a request from CL&P, Town Attorney Dennis O'Brien suggested the motion be revised to remove the words, "...held in escrow by the Town Attorney..." and substitute the following, "...shall be placed in escrow under an arrangement satisfactory to the Town Attorney..." Ms. Keane and Mr. Schaefer accepted this revision as a friendly amendment and the motion, as amended, passed unanimously.

#### 4. Revisions to Ethics Ordinance

Council members discussed the revisions to the Ethics Code including which entities are covered by the Code, the role and responsibility of whistleblowers, the definition of conflicts of interest, the tone and inaccuracy of some of the comments offered at the public hearing, the definition of gifts, the long history of UConn connected residents serving on boards and commissions, and the inclusion of "personal" interest conflicts. The Town Manager will research whether or not the Board of Education employees should be covered by the Code.

Council members agreed to return the Ethics Ordinance to the Personnel Committee for further review.

### VII. NEW BUSINESS

#### 5. Right to Farm Ordinance and Municipal Tax Incentives for Farms

Agricultural Committee Chair Al Cyr asked the Council to consider forwarding the Right to Farm Ordinance and the Municipal Tax Incentive Programs to the Council's ad hoc sub-committee for review and urged support for the Ordinance and one or more of the farm tax incentives.

Ms. Moran moved and Mr. Schaefer seconded to send the proposed Right to Farm Ordinance, the Property Tax Abatement, the Farm Machinery Exemption and the Farm Building and Structures Exemption Ordinances to the Ordinance Development and Review Subcommittee. The motion passed unanimously. Ms. Moran, Mr. Schaefer, Ms. Lindsey and Ms. Keane volunteered to serve on the Committee.

#### 6. Storrs Center Parking Management Plan

Karla Fox, Chair of the Storrs Center Parking Management Committee, reviewed the makeup of the Committee, the challenges encountered and the process used to complete the proposed management plan. Allocation of parking resources and how to manage enforcement were two of the biggest obstacles. Ms. Fox stated the resulting plan is fair and meets the needs of the constituencies.

Mr. Paulhus moved and Ms. Lindsey seconded to approve the draft Storrs Center Parking Management Plan, dated February 7, 2012, as recommended by the Storrs Center Parking Steering Committee and the Mansfield Downtown Partnership Board of Directors.

February 14, 2012

Ms. Lindsey offered an amendment to the second paragraph of the Management section, removing the words, "...and contract with the firm."

Accepted as a friendly amendment the motion passed unanimously.

7. Proposed Revisions to Traffic and Parking Ordinance and Regulations

Director of Public Works Lon Hultgren commented that the proposed revisions codify the enforcement aspects of the Storrs Center Parking Management Plan.

Ms. Moran moved and Mr. Ryan seconded to refer the proposed Traffic and Parking Ordinance and Regulations to the Ordinance Development and Review Subcommittee.

The motion passed unanimously.

Mr. Ryan, Mr. Paulhus and Mr. Shapiro agreed to serve on the Committee.

8. Transportation Enhancement Program Application

Mr. Paulhus moved and Mr. Shapiro seconded effective February 14, 2012, to support the Transportation Enhancement Program Application for the South Eagleville Walkway and Lighting Project as described in the application dated February 1, 2012 and executed by Matthew W. Hart, Town Manager.

Mr. Shapiro offered an amendment to the motion changing the word "support" to "ratify" as the application has already been submitted. Accepted as a friendly amendment the motion, as amended, passed.

9. FY 2012/13 Budget Review Meeting Schedule

By consensus the members agreed to the meeting schedule.

VIII. DEPARTMENTAL AND COMMITTEE REPORTS

No comments were offered

IX. REPORTS OF COUNCIL COMMITTEES

Mr. Kochenburger, Chair of the Committee on Committees offered the following recommendations;

William Thorne to the Parks Advisory Committee;

Christopher Kueffner as a regular member of the Community Quality of Life Committee;

Stephanie Holinko to the Advisory Committee on Persons with Disabilities;

Lena Berry as an alternate on the Ethics Board.

Motion to appoint was passed unanimously.

Mr. Kochenburger will clarify Nora Stevens' terms on the Ethics Board.

Mr. Kochenburger moved to suspend the operations of the Communication Advisory Committee at the present time. The motion passed unanimously.

X. PETITIONS, REQUESTS AND COMMUNICATONS

10. Invitation to Mansfield's Agricultural Community

11. Legal Notice – Eastern Highlands Health District Audit Report

12. Legal Notice – Town of Mansfield Comprehensive Annual Financial Report

13. M. Hart re: Final Environmental Impact Study (FEIS) for North Hillside Road

14. M. Hart re: Interstate Reliability Project

15. C. Hirsch re: 1/10/12 Monthly Report of Zoning Enforcement Activity

16. L. Hultgren/V. Walton re: Resolution Supporting Extended Producer Responsibility for Mattresses – By consensus the Council approved this resolution with one change. In the fourth paragraph the phrase, "recovered for new feedstock..." will be replaced with "...reused."

17. Freedom of Information Commission of the State of Connecticut Notice of Final Decision: M. Sikoski v. S. Nesselroth; Board of Ethics, Town of Mansfield

18. CCM 2012 State Legislative Agenda

19. CCM re: 2012-13 Governor's Proposed Education Reforms

20. CCM Day on the Hill

21. CCM re: FY2013 Governor's Proposed Midterm Budget Impact on Mansfield

February 14, 2012

- 22. CCM re: Governor's Mandates Relief Proposals
- 23. Windham Invitational Special Olympics Swim Meet

In response to an email to Council members, the staff will check to see if the assessor's return address is indicated on the tax assessment appeal letter.

XI. FUTURE AGENDA

No new items

Ms. Moran moved and Mr. Paulhus seconded to move into Executive session to discuss Personnel, in accordance with CGS§1-200(6) (A).  
The motion passed unanimously.

XII. EXECUTIVE SESSION

Personnel, in accordance with CGS§1-200(6) (A)

Present: Keane, Kochenburger, Lindsey, Moran, Paterson, Paulhus, Ryan, Schaefer, Shapiro

XIII. ADJOURNMENT

The Council reconvened and a motion to adjourn was made by Mr. Paulhus, seconded by Mr. Schaefer and passed by all.

Elizabeth Paterson, Mayor

Mary Stanton, Town Clerk

February 14, 2012

To: Mansfield Town Council  
From: Scott Lehmann (532 Browns Rd., Storrs 06268)  
Re: Ethics Ordinance, Personnel Committee 01/24/12 Draft  
Date: 02/13/12

I cannot attend tomorrow's hearing on the Personnel Committee Draft of the Ethics Ordinance, but I have a few comments on it, which I request be included in the record of the hearing. (Perhaps in virtue of Sec 25-7 L, I should also observe that the proposed ordinance promotes me to "public official" in virtue of my serving on the Conservation Commission and disclose this affiliation for the record.)

I realize that the Draft has a history that I don't know much about and which may rationalize its provisions. Nonetheless, some of them strike me as odd or unfortunate.

My main reservation is that the Draft sometimes appears to assume that attention to detailed rules or conditions can replace good judgment, impartiality, and probity. This tendency is most apparent in the conditions governing gifts (see definition of Gift and Sec 25-7 B) and membership on the Board of Ethics (particularly restrictions on political activity in Sec 25-5 E).

Detailed conditions encourage people to think that they are definitive, leading some to look for loopholes and the others to avoid critical thinking. The aim of Sec 25-7 B (Gifts) is fine. Public employees & officials should not accept gifts from persons with an interest in some pending matter before them *if there is good reason to think those gifts would not have been forthcoming in the absence of this interest*. However, rather than saying this and leaving it to the judgment of the employee or official – in the knowledge that the ethics board might take a different view, the provision prohibits taking any 'gift' from interested persons, where 'gift' is defined in a tortured way that appears designed to exclude gifts that should not trouble us. I would not want to bet any money that this definition in fact captures these cases. For example, receiving, out of the blue, a gift certificate for \$500 to "Babies 'R Us" from a developer with an application before the PZC ought to be a red flag for a Commission member with a new baby, despite falling under the "life-event" exclusion.

I have similar misgivings about Sec 25-5 E's restrictions on the political activity of appointees to the Board of Ethics, which seem neither necessary nor sufficient to secure a Board that will do its job conscientiously and well. I don't see why endorsing a candidate for Town office or driving people of one's party to the polls should disqualify anyone from serving on the Board – particularly when very similar things appear to be permitted by Sec 25-5 E (such as posting a sign on your property saying "Save Mansfield, Vote Democratic" – or "Raise Taxes, Vote Democratic!" – or lending your car for use in transporting the party faithful to the polls). It is more than a little insulting to suggest that because someone has publicly endorsed or worked for a candidate, he or she will *of course* be partial and can't be trusted to judge an ethics case involving that person conscientiously on its merits. I suggest eliminating Sec 25-5 E and leaving it to the Council to appoint people to the Board who are conscientious, fair-minded, and capable

of deciding when bonds of friendship or loyalty demand that they recuse themselves.

Here are a few additional thoughts, for what they are worth.

1. The definition of Gift is self-contradictory as it stands; it needs some qualification like “Unless excluded below, anything of value....” The fourth exclusion (“A gift received from an individual’s spouse...”) appears designed to exclude gifts from close family, but the referent of “an individual” is not clear. It would be clearer – though not pretty – if the exclusion read “A gift to a public employee or official from his or her spouse,...” replacing “individual” in what follows with “employee or official”.

2. Sec 25-7 G (Use of Town Property) seems anomalous – how exactly does it advance the purposes of 25-3? Moreover, as written, the provision forbids public employees such commonly accepted practices as adorning your workspace with a piece of your kid’s artwork, surfing the internet on your office computer during your lunch break, using a slideshow of family photos as a screensaver, using the copier for personal business at a per-page rate, etc.—unless permitted “by official Town policy.” Do we really want to get into writing official Town policies to cover this kind of thing? I’d prefer to see this section excised. If not, I suggest changing “request” in the first sentence to “use” so that it is clear that public employees are not prohibited from requesting use of Town property by asking for a policy that permits it.

3. Sec 25-7 L (Disclosure). It is not clear to me why public employees & officials should be required to disclose their “Town of Mansfield public affiliation” when they speak during the public comment section of meetings on an issue to which their affiliation is irrelevant. The provision is not onerous, but it seems to serve no useful purpose.

4. Sec 25-7 M (Political Activity). Public employees & officials are not supposed to engage in political activity “while on duty for the Town.” Are public employees “on duty for the Town” outside of working hours? I hope we are not proposing to make public employees less than full citizens by prohibiting their engaging in political activity on their own time – though explicitly making an exception of voting at Town Meeting certainly does not inspire confidence on this point. What, if anything, counts as being “on duty for the Town” in the case of public officials? If the Board of Education voted to put itself on record as supporting a bond issue for school construction, would that violate this provision? If so, there is again something seriously amiss here, in my view.

M. Sikaski submitted 2/14/12

As I have stated to you all many times before, I am not pleased with what you did to the board of ethics, They, myself included as a former member, presented a draft code to you in January 2010. We had spent nearly 18 months on what we presented. You then allowed the Assistant Town Manager and the Town Attorney to throw it out and design their own. So I dont waste my 5 minutes explaining whats wrong with that in itself I will get into a few of the items

Definitions... When you get into gift you should have just left the first part of the definition and skipped all the exclusions. One thing that was in the ethics boards draft code, **Gifts of property, money, or services received by an official or employee and given nominally to the town must be accepted by a resolution of the council. I just wonder why this was not put in by the drafters of this code.**

**Heres one, why is this exclusion even written in here.** A gift received from an individual's spouse, fiance or fiancee, the parent, brother or sister of such spouse or such individual, or the child of such individual or the spouse of such child;

You throw out such things as disclosures, whistleblower protections, personal interest, nepotism, special treatment, recusal, and many others,, but you want to be sure that family gift giving is documented in the code. Do you think a resident would care if the Mayor got engaged and recieved a diamond from her fiance. Do you think a board of ethics would consider such a complaint. I really dont know what something like that is doing in this code. Maybe someone could explain it to me....

Get rid of most of the exlusions, Political contributions are spelled out in state statutes, Services by volunteers is silly as all you councilors are volunteers, as is any other board or committee member, If someone volunteers to help build a playground for the town but in return wants the town manager or someone to help push through a building permit there is a problem. But having this in here it says that is not considered a gift.

Why is it we need certificates or awards, are we just looking for words to fill up a code of ethics. Printed or recorded informational material. Items of nominal value not to exceed 20 dollars containing or displaying promotional material. And we end it all with a gift of \$500 or less for a life event with no real defintion of life event. If your going to leave that in there I am sure you can come up with what life events are acceptable.

Under the definition of public official, the board of ethics recomendation was to include all boards, committees, commissions, employees agencies etc. Your draft scraps "advisory boards" "the downtown partnership when not acting as the Municipal Development agency". When would it not be acting as the town MDA. Would an argument against a violation complaint be " I dont have to follow the Mansfield Code of Ethics I was not acting as the Development agency".....Would they have to put on a special hat to signify when what actor they are.....In

Mansfield you appoint special committees to do the real work and advise you to there findings, these committees like the four corners committee carry alot of clout and we had felt should be covered under an ethics code.

AND now for the infamous use of town property.....There was heated discussion...of course I was the fire..... during Board of ethics draft of the code. It was left that we would include " written town policy" in our draft, This was because the assistant town manager was there to advise the board that PAST PRACTICE was law... Well laws can be changed, is'nt this code a law, and your working on changing it.....

The argument I presented to the board and to the personell committee was PAST. we can change this now and in any future negotiations with unions etc. , It might take several years, as contracts run out, but these things could have been elimanted.

As it stands in this draft you have just allowed past practice to continue as long as it written down somewhere..

Heres a suggestion, Eliminate the last sentence of 25-7h and add "or are provided by a policy thats approved by a resolution of the town council for the use of such employee or official..Therefor you all,,, as well as the public will know of these policies...

When ever I had spoken to other residents regarding some of these policies, use of town equiptment. use of the firehouses, use of town garage, use of plows, they knew nothing about them and some did not even believe me. Having the Town council publicly approving these policies would require management to really really believe in them.....

2/14/2012

After two and a half years of modifying the ethics code, the ethics board submitted the code to this town council. The council shuffled it off to the Personnel Committee for review, I suppose to see what conflicted with our personnel policies. No where could I find a definition of "review" to be revamp or replace. But the personnel committee proceeded to cut the portions of the code "they" did not like, for whatever reasons, and finally out of frustration assigned the task of rewriting the code to the town attorney and the assistant town manager.

Where was the consideration for the people of Mansfield? If the purpose of a good, well written ethics code is to assure the townspeople our officials and employees are acting in OUR interest and not in a personal or financial interest unto themselves, where is that code? It certainly is not this document presented to you tonight.

Although others have rightfully pointed out problems with this code, I will talk to the issue of exclusion. Any exclusion or exceptions are wrong and will make Mansfield unique in the state. No other towns in Connecticut or even the Model Code for the state of Connecticut allows the exclusion of an entire employee base.

This code allows exclusion for the Board of Education employees and administrators. I constantly hear talk about "our children are our future" especially when paying for education yet we exclude our teachers and administrators from the new and improved ethics code?

This code also excludes, in part, the Mansfield Downtown Partnership Board and employees, except when acting as the towns' municipal development agency. Have they ever acted as the "municipal development agency"? Certainly the partnership has the greatest potential to usurp the code of ethics yet you are willing to turn a blind eye to that potential.

Ethics concerns the not only the acts of impropriety but the appearance of such.

This code fails to provide the assurances to the townspeople that it is intended to do and therefore I request you do not vote to accept this code and return the rewrite function to the ethics board, as was originally requested by this council.

Ruth Hossack  
Storrs, CT.

This request will be presented to the Town of Mansfield Town Council at a Public Hearing to be held at 7:45 pm on Tuesday, February 14<sup>th</sup>

This proposed Code of Ethics is a bad code for many reasons. Some of these are:

1. It specifically excludes all Board of Education administrators and other employees.
2. The Downtown Partnership is excluded.
3. It does not provide for financial disclosure for elected officials; there is no way for the public to ascertain conflict of interest.
4. A new code should provide for "Whistleblower Protection"; this proposed code provides protection only in a very limited situation.
5. The clause regarding "Use of Town Property" still allows for town management to override the ethics code.

There are other problems as well.

We, the undersigned, request that the Council dismiss this proposed code and refer the preparation of an updated code of ethics back to the Board of Ethics.

John Jaffe Hall 64 Brookwood St 06268  
John J Hall

Jan F. Blanchard (Suzanne F. Blanchard) 13 D Sycamore Drive, Storrs

Mary C. Gawlicki 132 Lorraine Dr. E., Storrs, 06268  
MARY C. GAWLICKI

Nancy A. Wengel 10-A Sycamore Dr., Storrs

Guise Redinko, Eric Holinko 50 Middle Tok. Mansfield Twp, CT

---

---

---

---

---

---

---

---

This request will be presented to the Town of Mansfield Town Council at a Public Hearing to be held at 7:45 pm on Tuesday, February 14<sup>th</sup>

This proposed Code of Ethics is a bad code for many reasons. Some of these are:

1. It specifically excludes all Board of Education administrators and other employees.
2. The Downtown Partnership is excluded.
3. It does not provide for financial disclosure for elected officials; there is no way for the public to ascertain conflict of interest.
4. A new code should provide for "Whistleblower Protection"; this proposed code provides protection only in a very limited situation.
5. The clause regarding "Use of Town Property" still allows for town management to override the ethics code.

There are other problems as well.

We, the undersigned, request that the Council dismiss this proposed code and refer the preparation of an updated code of ethics back to the Board of Ethics.

---

Robin Weir 70 Birchwood Hgts. Storrs CT Feb 11, 2012 860-429 56  
[Ruth S. Moynihan, 37 Farrell Rd., Storrs 2/13/2012]  
Dave Morse 64 Birchwood Hts., Storrs 2/13/2012  
Nancy McDowell 69 Pudding Lane, Mansfield CT 2/13/2012  
[Tom Nielson, 41 Birchwood Hts., Storrs 2/14/2012]

---

---

---

---

---

This request will be presented to the Town of Mansfield Town Council at a Public Hearing to be held at 7:45 pm on Tuesday, February 14<sup>th</sup>

This proposed Code of Ethics is a bad code for many reasons. Some of these are:

1. It specifically excludes all Board of Education administrators and other employees.
2. The Downtown Partnership is excluded.
3. It does not provide for financial disclosure for elected officials; there is no way for the public to ascertain conflict of interest.
4. A new code should provide for "Whistleblower Protection"; this proposed code provides protection only in a very limited situation.
5. The clause regarding "Use of Town Property" still allows for town management to override the ethics code.

There are other problems as well.

We, the undersigned, request that the Council dismiss this proposed code and refer the preparation of an updated code of ethics back to the Board of Ethics.

*Kelly Chicoire*  
*John B...*  
*Richard...*  
*Therand...*  
*Jody...*  
*John...*  
*Mary S Lent*

This request will be presented to the Town of Mansfield Town Council at a Public Hearing to be held at 7:45 pm on Tuesday, February 14<sup>th</sup>

This proposed Code of Ethics is a bad code for many reasons. Some of these are:

1. It specifically excludes all Board of Education administrators and other employees.
2. The Downtown Partnership is excluded.
3. It does not provide for financial disclosure for elected officials; there is no way for the public to ascertain conflict of interest.
4. A new code should provide for "Whistleblower Protection"; this proposed code provides protection only in a very limited situation.
5. The clause regarding "Use of Town Property" still allows for town management to override the ethics code.

There are other problems as well.

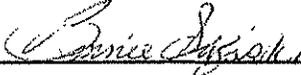
We, the undersigned, request that the Council dismiss this proposed code and refer the preparation of an updated code of ethics back to the Board of Ethics.

Tulay Luciano Tulay Luciano 808 Warrenville Rd.  
Mansfield Ctr. CT 06250  
784 Warrenville Rd

LARRY NORFOLK Larry Norfolk Mansfield Ctr Ct 06250  
784 Warrenville Rd.

Margaret Norfolk Margaret Norfolk Mansfield Ctr. CT 06250

MICHAEL SITASKI  Windham CT

Bonnie Sitaski  Windham CT

---

---

---

---

---

---

---

---

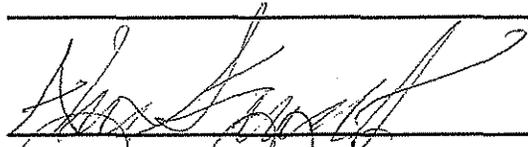
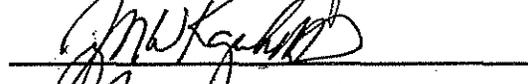
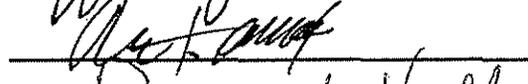
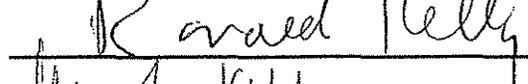
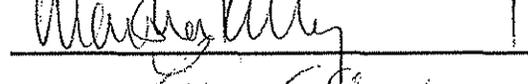
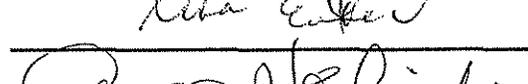
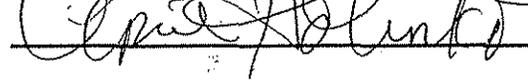
This request will be presented to the Town of Mansfield Town Council at a Public Hearing to be held at 7:45 pm on Tuesday, February 14<sup>th</sup>

This proposed Code of Ethics is a bad code for many reasons. Some of these are:

1. It specifically excludes all Board of Education administrators and other employees.
2. The Downtown Partnership is excluded.
3. It does not provide for financial disclosure for elected officials; there is no way for the public to ascertain conflict of interest.
4. A new code should provide for "Whistleblower Protection"; this proposed code provides protection only in a very limited situation.
5. The clause regarding "Use of Town Property" still allows for town management to override the ethics code.

There are other problems as well.

We, the undersigned, request that the Council dismiss this proposed code and refer the preparation of an updated code of ethics back to the Board of Ethics.

	Gurleyville Rd Storrs
	Gurleyville Rd Storrs
	444 Gurleyville Rd Storrs Ct
	Gurleyville Rd, Storrs Ct
	29 BUNDY Lane
	29 Bundy Lane
	89 Lorraine Ave, Storrs
	52 Middle Tok Mansfield Depot Ct.

This request will be presented to the Town of Mansfield Town Council at a Public Hearing to be held at 7:45 pm on Tuesday, February 14<sup>th</sup>

This proposed Code of Ethics is a bad code for many reasons. Some of these are:

1. It specifically excludes all Board of Education administrators and other employees.
2. The Downtown Partnership is excluded.
3. It does not provide for financial disclosure for elected officials; there is no way for the public to ascertain conflict of interest.
4. A new code should provide for "Whistleblower Protection"; this proposed code provides protection only in a very limited situation.
5. The clause regarding "Use of Town Property" still allows for town management to override the ethics code.

There are other problems as well.

We, the undersigned, request that the Council dismiss this proposed code and refer the preparation of an updated code of ethics back to the Board of Ethics.

Ru Hossack 432 Middle Tpk.  
Allen Hossack 432 Middle Tpk.  
Kariet Analey 444 Middle Turnpike.  
Ashley Hossack 444 Middle Tpk.  
Mike Guerin 444 middle turnpike  
Laver Rosten 362 Huntwell Lane RD.  
Jack Roach " " " "  
Shauna Hossack 444 middle tpke  
Julie Melichar Thomas Drive  
Charles Vermilyea 923 middle Tpk.

This request will be presented to the Town of Mansfield Town Council at a Public Hearing to be held at 7:45 pm on Tuesday, February 14<sup>th</sup>

This proposed Code of Ethics is a bad code for many reasons. Some of these are:

1. It specifically excludes all Board of Education administrators and other employees.
2. The Downtown Partnership is excluded.
3. It does not provide for financial disclosure for elected officials; there is no way for the public to ascertain conflict of interest.
4. A new code should provide for "Whistleblower Protection"; this proposed code provides protection only in a very limited situation.
5. The clause regarding "Use of Town Property" still allows for town management to override the ethics code.

There are other problems as well.

We, the undersigned, request that the Council dismiss this proposed code and refer the preparation of an updated code of ethics back to the Board of Ethics.

ET Wassmundt 54 Old Lake Rd Storrs

Bob Humley 112 Stafford Rd Mansfield, CT.

Irene Burke 158 Moulton Rd, Storrs CT

Lillian-Friedmann 22 Eastwood Rd, STORRS, CT

David Friedmann 22 EASTWOOD RD, STORRS, CT

Richard Pellegrino 269 Crown Mill Rd Storrs, ct

Barbara Niel 42 Fern Rd Storrs, CT 06268

Peter W. Niel 42 Fern Rd Storrs, CT 06268

Lee Jones 29 Woodmont Dr Mansfield Center CT 06250

Wern Peuker-Gunard 29 Woodmont Mansfield 06250

Relida Roberts 22 Woodmont Mansfield 06250

[Signature] 22 woodmont Mansfield 06250

This request will be presented to the Town of Mansfield Town Council at a Public Hearing to be held at 7:45 pm on Tuesday, February 14<sup>th</sup>

This proposed Code of Ethics is a bad code for many reasons. Some of these are:

1. It specifically excludes all Board of Education administrators and other employees.
2. The Downtown Partnership is excluded.
3. It does not provide for financial disclosure for elected officials; there is no way for the public to ascertain conflict of interest.
4. A new code should provide for "Whistleblower Protection"; this proposed code provides protection only in a very limited situation.
5. The clause regarding "Use of Town Property" still allows for town management to override the ethics code.

There are other problems as well.

We, the undersigned, request that the Council dismiss this proposed code and refer the preparation of an updated code of ethics back to the Board of Ethics.

Emmanuel Hilding Sabrio

Abraham Hilding Sabrio

Winthrop E. Hilding

Alison Anthon Hilding

DOLORIS T. HILDING

February 14, 2011

To: Town Council  
From: Betty Wassmundt

Re: Public Hearing Ethic Ordinance

This ordinance is so bad it really isn't worth discussing but your definition of Public Employee requires <sup>PUBLIC</sup> comment. Who came up with that cutesy definition? It really is a Tricky Dicky or should I call it a Tricky Toni. By defining Public Employee in terms of the "legal entity" of the Town of Mansfield etc, you have shown the ultimate disdain for the people of this town. You know that the average citizen is not going to understand the implication of this definition. You are being scornful of the public. Is Tricky Toni saying: "Ha ha; I found a way to exclude all the Board of Education employees, teachers and administrators, from this code and the general public will never know it."

I want to point out to you that Tolland and Glastonbury specifically include Board of Education employees in their Code of Ethics. Give the public a very good reason why Mansfield should exclude this group.

I must tell you, I phoned a few council members this morning and they, who will vote on this mind you, didn't understand the implication of this definition. What else is there in this code that our council members don't understand? I suspect there's more than one item; I suspect as well, that all the loyal democrats are prepared to do what they are told and vote yes. I say, don't vote on this code; send it back to the Board of Ethics.

It's well known that Councilor Moran plans to ramrod this code through tonight. I question why. What's the reason? What's going on that we, the public, don't know about? I see you've excluded the Downtown Partnership from this code. That's scary. That's exactly where we need the code to prevail; that's where the money is. Along with this you are adamant that there be no financial disclosure – even minimal disclosure. What is it Councilor Moran? What's being hidden from the public?

Send the preparation of a Code of Ethics back to the Board of Ethics. Not this code – the preparation of a code.

Mansfield, Connecticut      Public Hearing      Feb. 14, 2012  
Public comment by David Freudmann, 22 Eastwood Rd.,  
Storrs, CT 06268, 860-429-0763, davidf235@yahoo.com  
Topic: Ethics Code - Whistleblower Protection

The Ethics Code proposed by the Ethics Board, per its January 7, 2010 recommendations, contained robust whistleblower protections. Section 25-4, paragraph D.(1) read: "If an official/employee suspects that someone has violated this Code, he or she is required to report it to the relevant individual, either the employee's supervisor, appointing authority or the Ethics Board. Anyone who reports a violation in good faith will be protected by the provisions of Section 25-4D(2)."

Shortly thereafter, work on the Code was pulled from the Ethics Board and given to the Personnel Committee. The above provision was reduced to "No person shall take or threaten to take official action against an individual for such individual's disclosure of information to the Board of Ethics..." (Section 25-8, para. J; on pg. 51 of the packet of this evening's meeting).

Gone is the requirement to report unethical behavior. A key characteristic of an ethical workplace is the knowledge that not only is the employee required to act ethically, but that he or she will not tolerate unethical behavior of co-workers, and must report it. Gone too is the protection from retaliation by one's supervisor or appointing authority. All that is left is the relatively weak assurance that the Board of Ethics won't retaliate.

It is shameful indeed that the tough Ethics Code being crafted by Mr. Michael Sikoski and Rev. Nancy Cox and others on the Board of Ethics was unceremoniously yanked from them, only to be given to the Personnel Committee to be watered down.

We can do better.

I urge you to return the draft Ethics Code under consideration to the Ethics Board so that we can have an Ethics Code of which we can all be proud.

DF

## Patricia A. Suprenant

441 Gurleyville Road  
Storrs, CT 06268

February 14, 2012

Mansfield Town Council  
Eagleville Road  
Mansfield, CT 06268

To Whom It May Concern:

A poor ethics code is worse than none at all.

What you have before you, here, tonight is a poor ethics code lacking in one or more of the essential elements of a reputable code of ethics and misleads the public into thinking the Town of Mansfield will have an effective code of ethics, if adopted.

A good code should be clear, comprehensive, and provide guidance to Town officials, Town employees, contractors and the citizens of Mansfield. This proposed code of ethics does none of that. It is filled with contradictions, loopholes and exceptions.

For example, under Section 25-7 Rules, Item (C.) **Conflict of Interest**, (1) *A public official or public employee shall not vote upon or otherwise participate to any extent in any matter on behalf of the Town of Mansfield if he or she, a business with which they are associated, an individual with whom they are associated, or a member of his or her immediate family has a financial interest in the transaction or contract, including but not limited to the sale of real estate, material supplies or services to the Town of Mansfield.*

However, under item (3) of Section 25-7 (C) the proposed code reverses itself and states: *"Notwithstanding the prohibition of section (C) (1), a public employee or public official may vote or otherwise participate in a matter if it involves a determination of general policy and the interest is shared with a substantial segment of the population of the Town of Mansfield."*

Exactly how does the Town's leadership determine a "**substantial segment** of the population" before it votes on a matter? How does it "**determine shared interest**"?

And again, under Section 25-7 Rules, Item (G) **Use of Town Property**. No public employee or public official shall request or permit the use of Town funds, services, Town owned vehicles, equipment, facilities, materials or property for personal use, *except when such are available to the public generally or are provided by official Town policy or contract for the use of such public employee or public official. Enforcement of the provision shall be consistent with the Town's legal obligations."*

Town residents made it clear that they disapprove of the use of Town Equipment, including plows and other Town property, for personal use. Even the Willimantic Chronicle's Editorial staff gave Mansfield a *Needle* for this practice. You have misled the public into thinking this behavior has ceased, when it has not and will not under this

code. In fact, this proposed ethic ordinance condones the behavior through the instrument of internal policy decreed by the Town's Manager.

These are just two of the many exceptions and exclusions buried within this proposed code of ethics. Such close scrutiny of this document should not fall to the citizens of Mansfield, but to those of you charged with maintaining the highest standard of ethical behavior for our Town employees and officials.

This code, as you have proposed is a stain on Mansfield's reputation and good character. An effective ethics code is the centerpiece of an ethical environment. And that ethical environment begins with *who* drafts this code. The Town Council must send this code of ethics back to the citizen Board of Ethics not to its own Personnel Committee whose members are themselves subject to this code.

This code must not be voted on tonight or anytime in the future.

Sincerely,



Patricia Suprenant

Members of the Mansfield Town Council:

There are two major aspects of the proposed Mansfield Code of Ethics that must be changed, both are in Section 25-7 Rules.

The first concerns the paragraph C, **Conflict of Interest**. I recommend that this entire paragraph be replaced with the following:

***Conflict of Interest: No official or employee shall participate in any town or board matter in which he or she has a financial interest or a personal interest.***

The first sentence of paragraph C does more or less say that, but not simply. But then the paragraph goes on to negate it almost entirely by providing item (3) "Notwithstanding the prohibition in subsection C (1), a public employee or public official may vote or otherwise participate in a matter if it involves a determination of general policy and the interest is shared with a substantial segment of the population of the Town of Mansfield."

This "addendum" does not address **Who** or **How** it can be determined that an interest is "shared with a substantial segment of the town population"? Can't this only be determined if a town-wide vote was taken on the issue and over 50% of the population approve it? I would urge you to replace this entire paragraph with the one I have suggested which I took from another town's Code of Ethics.

My second concern is under G. **Use of Town Property**. I ask that you replace your proposal with the following:

***Use of town property: No official or employee shall use, or permit the use of town property of any nature, including vehicles, supplies and real property, for the benefit of himself or herself, except when such property is made available to the general public and then only on terms and conditions not more favorable than those available to the general public.***

My understanding is that there are certain employees who may take equipment home/out of town, after hours for their personal use as provided through a negotiated contract. My question is who is liable for damages done to this equipment when it is in the hands of these employees, after hours, out of town? What happens if an employee plows his neighbor's or his own driveway in Wethersfield and knocks down his neighbor's or his own wall? Who pays for the repair of the wall and the repair of the plow? What if a town employee borrows a weedwacker and the weedwacker is stolen from the employee's home? Who is responsible for the replacement of this equipment? Is there accountability associated with this privilege? Is a list kept? Do we provide the gas to power these pieces of equipment? The list goes on.

Not too long ago we were asked to bond the purchase of certain trucks that will not live through the bonding period. Are these vehicles available to employees and are they being driven out of town thus causing a decrease in their useful life in town? What has the history been with this policy in the past? How would our liability insurance be lessened with out this policy? If this is a policy of the town I strongly encourage the Council to immediately re-negotiate that contract and further remove any reference to this "special arrangement" in the Code of Ethics.

Carol Pellegrine  
860499598

Good evening. Nora Stevens, 143 Hanks Hill Road, Storrs.

I currently chair the Ethics Board. I am, however, speaking only as an individual member of the Board.

I would like to thank present Board members: Lena Barry John DeWolf, James Raynor, Saul Nesselroth, and Winthrop Smith; and former members: Nancy Cox, David Ferraro, Eleanor Plank, and Mike Sikoski for their diligence and contributions to our development of the proposed new code.

When we began our examination of the existing code in the fall of 2008, we didn't anticipate the challenges we would face nor the time and effort that would be required to update it. Individual members held strong opinions about the content and wording of the code. Fortunately we recognized the need for compromise and guidance. We examined codes from other towns; attended a presentation by the Connecticut Conference of Municipalities on ethics, accountability, and conflicts of interest; reviewed a

report on municipal ethics from the Connecticut Office of State Ethics; invited the Town Clerk to meet with us to discuss freedom of information and executive session issues; sought advice from Attorney O'Brien; and had a work session with your Personnel Committee.

Throughout our work we kept in mind that the Board acts only in an advisory capacity and that future changes to the code will probably be not only advisable but also necessary. It is important to note that during the revision process several specific issues brought to the Board were satisfactorily resolved using the present code.

I support the proposed code and hope that the Town Council will adopt it.

February 14, 2012

**Arthur A. Smith  
74 Mulberry Road  
Mansfield Center, CT 06250**

**February 14, 2012**

**Mansfield Town Council  
Audrey Beck Municipal Building  
4 S. Eagleville Road  
Mansfield, CT 06268**

**Re: Ethics Ordinance for the Town of Mansfield Presented  
On January 24, 2012**

**Dear Town Council Members:**

**On November 27, 2011, Town Councilperson Attorney Toni Moran stated during a Town Council meeting that the model ethics code was not used in the drafting of the proposed code because it used legal terminology and numerous legal cites that would confuse the average reader.**

**Consequently, model code language was not incorporated to address the unique role of consultants, nor injunctive relief, if the Ethics Commission fails to act in a timely manner, nor additional penalties for code violations to fully compensate the town for monetary loss. No language, confusing or otherwise, is present in the proposed Ethics Ordinance to address these issues raised.**

**What is present is language that minimizes the definition of "interest" in assessing obligations to the public. When Mayor Cazal was serving as mayor, in 1995, the language of service had its broadest application; "interest" was defined as both personal and/or financial.**

**The currently existing 1995 Ethics Ordinance references the phrases used in Sections 8-11 and 8-21 of the Connecticut General Statutes; "[N]o member of any planning commission**

shall participate in the hearing or decision of the commission of which he is a member upon any matter in which he is directly or indirectly interested in a person or financial sense."

The proposed language, "[A]ny interest representing an actual or potential economic gain or loss, which is neither de minimis nor shared by the general public," could allow Town Council members to be paid by the University of Connecticut, or the University of Connecticut Foundation, for consulting services, on town issues relating to the usage of water, with immunity.

What is also present is language that obfuscates and limits the definition of 'Public Employee.'" Under the current 1995 Ethics Ordinance, employee is defined as [A]ny person receiving a salary, wages or compensation from the town for services rendered." Under the proposed Ethics Ordinance, "Public Employee is limited to "[A]ny person receiving a salary, wages or other compensation from the legal entity of the Town of Mansfield as defined by its federal employer identification number, for services rendered."

Moreover, the Town of Mansfield has recently hired Attorney Dennis O'Brien and his firm, on a fixed salary, to protect the town's interest. Since a member of Attorney O'Brien's law firm, Susan Johnson, is a state representative and also Attorney O'Brien's wife, representing the 49<sup>th</sup> Assembly District that includes the towns of Windham and Willimantic, will it be necessary to know if she is paid under the town's federal employer identification number to know whether there is a conflict of interest under the proposed code if Willimantic and the Town of Mansfield contest water rights?

The language of the proposed Ethics Ordinance also grants current members, under the Conflict of Interest Section 25-7 C, the authority to determinate the public obligations imposed under the 1995 Ethic Ordinance when they may have a personal and/or financial interest in the more lenient revised Ethics Ordinance without necessitating a recusal on the issue. There is no provision in the 1995 Ethics Ordinance for allowing this expansion of privilege. All Town Council members that have a personal or financial interest, as defined under the current Ethics Ordinance, are compelled to recuse themselves

**from voting on this proposed Ordinance. The Town Council can not grant themselves powers that are limited by current law.**

**This draft Ethic Ordinance should be revised, after due consideration, following the Town's practice of two weeks consideration before it is voted upon. Before hand, all members of the Town Council should be vetted to determine whether they have a personal and/or financial interest, silent investments in the Storrs Downtown Partnership included, that conflict with their public obligation to the Town of Mansfield.**

**Thank you for your consideration of my objections to the Draft Ethics Ordinance of January 24, 2012.**

**Sincerely,**

**Arthur A. Smith**



## Mount Hope Montessori School

P. O. Box 267  
48 Bassetts Bridge Road  
Mansfield Center, CT 06250  
(860) 423-1070  
www.mthopemontessori.com  
e-mail: mthopemontessori@snet.net

---

February 14, 2012

Dear Members of the Mansfield Town Council,

My name is Adam N. Rabinowitz, chair of the Mount Hope Montessori School Board of Directors. I am here to speak on behalf of the Board of Directors of the Mount Hope Montessori School on Bassetts Bridge Road in Mansfield Center regarding the Connecticut Light and Power Interstate Reliability Project. As the Council is well aware, Mount Hope recently celebrated its 50th anniversary of instilling a life-long love of learning and individual exploration through the cultivation of social skills, responsibility, and moral and intellectual growth. The Board appreciates the Council's recent proclamation in honor of our 50th anniversary and recognition of our role as a vibrant member of the Mansfield community.

Today we come before you to express our concern about the proposed changes and the addition of power lines as part of CL&P's Interstate Reliability Project as well as to clarify our direct interactions with CL&P on the issue. An agenda item summary from Town Manager Matt Hart to the Town Council on January 23, 2012 indicated "that CL&P is working with the Mount Hope Montessori School ... to address their concerns with the proposed lines." While the school has had discussions in the past with CL&P related to the proposed project, those discussions have not addressed concerns we have with the proposal.

Given that we are responsible for educating children ages 3-6, when they are still developing and more susceptible to influences from the environment, and given that studies about the effects of electromagnetic fields on children have been inconclusive to date, we state our concern about this plan and the potential health effects on the children we educate. Furthermore, even if one were to document no change or a decrease in magnetic field levels as a result of this project, as CL&P has done in its application to the Connecticut Siting Council on December 2011, the psychological effects and perception of danger remains a reality. Consider how a prospective family would think about their child spending between 3 and 10 hours, up to 5 days per week, at our school with additional transmission lines in closer proximity to our property. For these reasons, the Board at Mount Hope has grave concerns about the effects on our business during construction and after the completion of the CL&P project.

Thus we are asking the Town Council to recognize that we are not currently negotiating with CL&P to address these concerns and that the Town Council consider the needs of our students and our school in any actions taken regarding this project.

Sincerely,

Adam N. Rabinowitz, Chair  
Mount Hope Montessori Board of Directors

Mansfield, Connecticut                      Town Council Meeting                      Feb. 14, 2012  
Public comment by David Freudmann, 22 Eastwood Rd.,  
Storrs, CT 06268, 860-429-0763, davidf235@yahoo.com  
Topic: Storrs Center Parking Management Plan

The Parking Steering Committee was established by the Town Council on August 10, 2009. Its charge was to produce a Parking Management Plan that provides an "evaluation of the cost of operational and enforcement systems" for the Storrs Center parking garage, intermodal facility, and surface parking. The Plan submitted for your approval is only a "cooperative agreement" which outlines some parking enforcement provisions. It contains no operational cost information whatsoever.

Operational costs for a parking garage, as for any town building, include costs of utilities, insurance, maintenance, deferred maintenance ("repair and reserve fund"), personnel, administrative overhead, as well as the costs of equipment leases and service contracts for the hardware and software systems in the garage and intermodal facilities. The Parking Steering Committee has not included any projections for these costs in its draft Plan.

On March 23, 2009, the town's parking consultant predicted that the cumulative 5-year net operating income from the garage would be \$906,430. (Please see packet of 4-13-09, page 260.) Perhaps this pleasing prediction from a credentialed professional has lulled our leaders into complacency. On numerous occasions I urged the Council and the Parking Steering Committee to do market research and develop a real business plan. This was not done.

This Council approved the Development Agreement with the Storrs Center developers on Jan. 4, 2011. You put this town on the hook to own that garage for at least fifty years. And you know that I predict that it, and everything associated with controlled parking, will be a money pit.

The Plan before you is just a cooperative agreement for parking enforcement and addresses the concerns of the owners of Storrs Commons and University Plaza. That is all. If it were titled "Cooperative Agreement" I would not object to you voting on it.

But, it is titled "Parking Management Plan". You asked for a delineation of operational costs. This plan does not do that. For you to adopt this plan would make a mockery of the charge you gave the committee.

I urge you to either have this draft document retitled "Cooperative Agreement", or send it back to the Parking Steering Committee and wait for the Parking Management Plan you asked for.

DF

meeting 8-14-09

WHEREAS, the Town Council desires to establish a Steering Committee to assist in the coordination and planning for parking at Storrs Center:

**NOW, THEREFORE BE IT RESOLVED THAT:**

A Parking Steering Committee is established for the Storrs Center project and is authorized to perform the following charge:

- Oversee development of a parking management plan for Storrs Center (intermodal facility, surface parking, on-street parking, and adjacent parking areas) including but not limited to an evaluation of parking management strategies; parking operational systems; development of access control and enforcement strategies; evaluation of the cost of operational and enforcement systems; creation of regulatory and wayfinding parking signage; creation of a public communications strategy about parking options;
- Assist Town of Mansfield staff and the Town Transportation Advisory Committee with public transportation issues;
- Assist with information sharing and public input for the project amongst adjacent property owners, other interested parties and the Mansfield community;
- Present the management plan to the Mansfield Downtown Partnership's Board of Directors for its review and endorsement; and
- Present the management plan to the Town Council for its review and approval.

**B. RESOLUTION TO APPOINT MEMBERS OF PARKING STEERING COMMITTEE FOR STORRS CENTER**

WHEREAS, the Town Council desires to appoint a Parking Steering Committee for Storrs Center:

**NOW, THEREFORE, BE IT RESOLVED TO:**

Appoint a Storrs Center Parking Steering Committee with the following members:

1. Town Council (at least one member)
2. One representative from Regional School District #19
3. One representative from the University of Connecticut
4. One representative from the Mansfield Downtown Partnership, Inc. *Karla Fox*
5. Two Mansfield citizens including at least one adjacent private property owner, and one *Heidi Dowd* who is interested in public transportation as recommended by the Transportation Advisory *Mike Taylor* Committee
6. One representative from a local public transportation provider *Paul Adams*

Staff and Ex-officio members:

*Mebrata Perkins*

SPECIAL MEETING – MANSFIELD TOWN COUNCIL  
February 21, 2012  
DRAFT

Mayor Elizabeth Paterson called the special meeting of the Mansfield Town Council to order at 5:30 p.m. in the Community Room of the Mansfield Community Center.

I. ROLL CALL

Present: Keane, Kochenburger, Lindsey, Moran, Paterson, Paulhus, Ryan, Shapiro, Schaefer

Also Present: Tom DeMauro, of Newfield Construction, Rick Lawrence of Lawrence Associates and Superintendent of Schools Fred Baruzzi.

II. School Building Project

Town Manager Matt Hart introduced Mansfield Financial Advisors Shuprotim Bhaumik and Kumar Kintala of HR&A Advisors, Inc. who were available by phone. Mr. Kintala presented additional information on other sources of revenue and timeframes identifying when they might be realized.

Director of Planning and Economic Development Linda Painter reviewed the current population centers in Town, the number of housing units and children under five years of age within a one mile radius of each of the schools, and a variety of residential development possibilities throughout Town. Ms. Painter reviewed the Planning and Zoning Commission's 8-24 referral process and the necessity of zone changes if any of the current school sites were to be used for certain residential or for commercial use.

Director of Finance Cherie Trahan distributed additional information in response to a number of submitted questions, noting that some of the information will take additional time to prepare. Superintendent of Schools Fred Baruzzi stated no matter which sites are chosen no student will have more than a forty-five minute bus ride. Director of Parks and Recreation Curt Vincente addressed questions regarding the parks and multi-use fields currently near the schools.

Council members discussed the relevance of knowing both the mean and mode of assessed homes in Town, the projected energy cost savings, the educational benefits of new schools, the exclusion of the need for new portables in the cost estimates, the effect of the project on the tax rate and the evolution of the discussion which has led to this point.

Mr. Schaefer moved and Mr. Shapiro seconded to offer, for the purpose of the March 5, 2012 public hearing, a preliminary recommendation of two new schools for a total of 750 students at sites not yet identified. This recommendation also includes the renovations to the Mansfield Middle School and sets the referendum for Spring of 2012.

Members expressed concerns regarding a possible change in reimbursement rates, the needs of other citizens in Town, the cost of bonding, the ability to provide a 21<sup>st</sup> generation education for the students and the efforts made by the Town to attract additional revenues.

February 21, 2012

The motion passed with Kochenburger, Moran, Paterson, Ryan, Schaefer and Shapiro in favor and Keane, Lindsey and Paulhus in opposition.

Council members discussed the pros and cons for each of the sites. The preference of the majority of Town Council members was to not make a preliminary site recommendation prior to the public hearing.

By consensus the Council agreed the March 5, 2012 public hearing would be televised and held at either MMS or EO Smith. A short presentation including the examined options, the preliminary recommendation of the Council and the reasons why the recommendation was made will be offered. A direct mail piece is being designed which will include information on how to access relevant documents, website information and other venues to communicate with Council members.

Mr. Ryan moved and Mr. Paulhus seconded to set a public hearing on the School Building Project for March 5, 2012 beginning at 7:00 p.m. at a site to be determined.

Motion passed unanimously.

### III. OPPORTUNITY FOR PUBLIC COMMENT

Ric Hossack, Middle Turnpike, stated taxes have doubled in the last ten years and this project will double them again. Mr. Hossack believes some people will not be able to afford to live in Town.

Alison Hilding, Southwood Road, questioned when the reimbursement rate changed and could it be addressed again in the legislature. Ms. Hilding does not feel Mansfield schools are the finest and would prefer retaining the 3 existing schools with renovations.

Betty Wassmundt, Old Turnpike Road, commented cost projections and revenues are not really known and she believes any decisions made would be based on incomplete data. Ms. Wassmundt feels the Town's schools are good not great.

Bill Caneira, Candide Lane, advocated for retaining Vinton School as a site. Mr. Caneira stated he has reviewed all the materials and feels Vinton makes sense.

Pat Suprenant, Gurleyville Road, expressed concerns with the financial projections. Ms. Suprenant noted many in Town are on fixed incomes and Council members have admitted taxes will increase.

Jay Rueckl, South Eagleville Road, noted the exclusion of portables in the plan was mentioned at the last meeting. Mr. Rueckl stated the process is designed to get all the necessary information together in order to make an informed decision.

Mark LaPlace, Jonathan Lane, agrees with the Council's preliminary recommendation stating that it is not about cost but about value. Mr. LaPlace believes renovations will not offer enhanced educational programs and believes the cost per student will increase if we continue to operate 3 schools with lower enrollments.

February 21, 2012

IV. ADJOURNMENT

Mr. Paulhus moved and Mr. Shapiro seconded to adjourn the meeting at 8:16 p.m.

Motion passed unanimously.

Elizabeth Paterson, Mayor

Mary Stanton, Town Clerk

February 21, 2012



**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council  
**From:** Matt Hart, Town Manager *Matt*  
**CC:** Maria Capriola, Assistant to Town Manager; Cherie Trahan, Director of Finance  
**Date:** February 27, 2012  
**Re:** FY 2012/13 Budget Review Meeting Schedule

---

**Subject Matter/Background**

Attached please find a revised version of the FY 2012/13 budget review meeting schedule. The version released to you on February 14, 2012 listed an incorrect date for Region #19's budget referendum.

The correct date of Region #19's budget referendum is May 8, 2012. This year, the Region's referendum occurs on the same date as Mansfield's annual town meeting. The Region's referendum date is set by State Statute and the Town's annual meeting is set by Town Charter. The scheduling of these two events on the same day will happen when May 1<sup>st</sup> falls on a Tuesday.

**Attachments**

- 1) FY 2012/13 Budget Review Meeting Schedule

**BUDGET REVIEW CALENDAR  
FOR BUDGET YEAR 2012-13**

<u>DATE</u>	<u>TIME</u>	<u>ITEM</u>
Mar. 26	Mon 7:30 PM	Budget Presented to Town Council (part of regular Council meeting) Council Chambers - Beck Building - Introduction to the Budget & Review of Process
Mar. 27	Tue 6:30 PM	Council Budget Workshop - Council Chambers - Beck Building - Major Cost Drivers - Policy changes & initiatives (Issue Papers) - Discussion questions
Mar. 29	Thu 6:30 PM	Council Budget Workshop Council Chambers - Beck Building - General Fund Revenue Review - Programmatic Review (review narratives) = General Government/Town Wide (Including Contrib. To Area Agencies) = Public Safety = Community Services = Community Development = Public Works
Apr. 5	Thu 7:00 PM	Public Information Session #1 on Mgr's proposed budget - Council Chambers - Beck Building
Apr. 9	Mon 6:30 PM	Council Budget Workshop - Q & A Session (in advance of regular Council meeting) Council Chambers - Beck Building - Operating Transfers to Other Funds = Parks & Recreation Fund = Debt Service Fund = Downtown Partnership - Internal Service Funds - Health Ins., Worker's Compensation & Management Services = Health Insurance Fund = Worker's Compensation Fund = Management Services Fund - Other Agencies/Funds = Day Care Fund = Eastern Highlands Health District = Cemetery Fund/Long Term Investment Pool
Apr. 9	Mon 7:30 PM	Public Hearing on Budget (part of regular Council meeting) Council Chambers - Audrey P. Beck Municipal Building
Apr. 10	Tue 6:30 PM	Council Budget Workshop - Council Chambers - Beck Building - Capital Improvement Program - Capital Nonrecurring Fund - Solid Waste Fund and Town Aid Road Fund - Sewer Funds
Apr. 11	Wed 6:30 PM	Council Budget Workshop Board of Education discussion with Board Council Chambers - Audrey P. Beck Municipal Building
Apr. 16- 20		School Break
Apr. 23	Mon 6:30 PM	Adoption of Budget and Recommended Appropriations (in advance of regular Council meeting) Council Chambers - Audrey P. Beck Municipal Building
Apr. 25	Wed 6:30 PM	Adoption of Budget and Recommended (if necessary) Appropriations Location TBD
Apr. 30	Mon 7:00 PM	Public Information Session #2 Council Chambers - Beck Building
May 8	Tue 6AM - 8PM	Region #19 Budget Referendum Held in the towns of Ashford, Mansfield and Willington
May 8	Tue 7:00 PM	Annual Town Meeting Mansfield Middle School Auditorium



**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council  
**From:** Matt Hart, Town Manager *Matt*  
**CC:** Maria Capriola, Assistant to Town Manager  
**Date:** February 27, 2012  
**Re:** Meeting with State Legislators

---

**Subject Matter/Background**

State Senator Donald E. Williams, Jr. and State Representative Gregory Haddad will attend Monday night's meeting to review the upcoming legislative session with the Town Council, and to address any related concerns that you may have. For your reference, I have attached the Connecticut Conference of Municipalities (CCM) 2012 State Legislative Agenda, as well other important documents.

At the meeting, I believe it would be important to emphasize the need to modify the minimum budget requirement (MBR) to provide cities and towns with more discretion to adjust the education budget to meet changing needs, and the importance of state aid to Mansfield.

**Attachments**

- 1) CCM 2012 State Legislative Agenda
- 2) CCM 2012 State Legislative Priorities
- 3) Excerpt from Governor's Bill No. 24 – An Act Concerning Educational Competitiveness
- 4) Testimony of Governor Dannel P. Malloy to the Education Committee on SB 24 - An Act Concerning Educational Competitiveness
- 5) COST Policy Priorities

# CCM's 2012 State Legislative Agenda



## Strong Local Economies



## A Strong Connecticut

# Strong Local Economies



## A Strong Connecticut:

Working Together for Job Creation and Educational Equity and Achievement

### CCM State Legislative Priorities

As the State attempts to rebound from the worst economic crisis in recent memory, Connecticut must retool to compete successfully in national and international arenas. We must have a coordinated economic development strategy that fully considers a vital but often overlooked partner in creating and maintaining jobs – Connecticut’s towns and cities.

The first order of business is for the General Assembly to make sacrosanct Governor Malloy’s pledge to “honor the State’s commitments and promises made to towns regardless of how dire our fiscal circumstances may be”. This singular commitment must guide the Legislature’s actions.

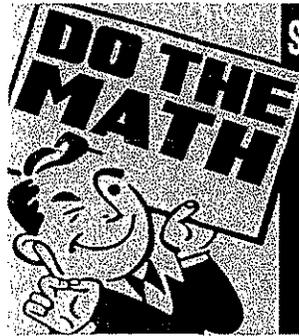
**While other factors have import, quality of life issues are the most important factors businesses weigh in determining whether to relocate to or remain in a state. Factors such as quality schools, educated workforce, safe neighborhoods, reasonable property taxes, reliable roads and bridges top the list of employers’ “must haves”.**

The State must address lingering issues that hinder Connecticut’s ability to be the leader in jobs creation and sustainable communities.

**Despite this time of fiscal constraint, the State must seize the moment and lay the foundation of future funding streams – particularly to pay for education finance reform and municipal aid, and enact red tape elimination and mandates reform to make towns and cities the solid ground on which the Land of Steady Habits becomes the Land of Steady Employment and High Quality of Life.**

To this end, the State can assist towns and cities by:

- ✓ Enacting and Funding Education Finance Reform
- ✓ Stimulating Local Economies and Streamlining Government Operations
- ✓ Relieving Spending Pressures on Hometown Connecticut
- ✓ Promoting Intermunicipal Cooperation and Regionalism
- ✓ Providing Targeted Investments to Our Poorest Cities and Towns

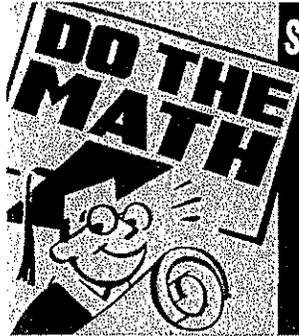


**State Underfunding of Education**



**Higher Property Taxes**

WWW.DOthemATHCT.ORG  
Connecticut Conference of Municipalities

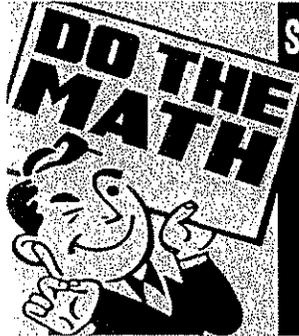


**State Underfunding of Education**



**More Students Left Behind**

WWW.DOthemATHCT.ORG  
Connecticut Conference of Municipalities



**State Underfunding of Education**



**A Less Competitive Connecticut**

WWW.DOthemATHCT.ORG  
Connecticut Conference of Municipalities

**acting  
d Funding  
ucation  
inance Reform**

The quality of Connecticut's educated workforce is one of the key assets in attracting and retaining businesses. A first-rate education system – and education finance system – are vital to ensure Connecticut's prosperity and quality of life. Ensuring the provision of an equitable and suitable public education is the constitutional responsibility of the State. Every municipality in Connecticut spends more on Pre K-12 public education than it receives from the State. Local property taxes cannot continue to shoulder the lion's share of Pre K-12 public education costs.

For Connecticut to compete economically with its neighbors and the world, the State must increase and sustain its financial commitment for Pre K-12 public education. Key components of education finance reform include:

- **Correct state underfunding of regular education programs:**

- ★ Increase the ECS foundation level to

reflect the real cost of adequately educating students tied to a statutorily identified cost index.

- ★ Increase the State Guaranteed Wealth Level (SGWL).
- ★ Use more current and accurate data to measure town wealth and poverty. It is important to make better use of income data collected annually by the CT Department of Revenue Services instead of relying on old U.S. Census data.
- ★ Ensure the ECS formula equalizes for the disparities in municipal overburden (i.e., non-education service demand, socioeconomic characteristics, effective tax rate, and grand list strength).
- ★ Use audited free and reduced-price meal eligibility instead of Title I as a more accurate poverty measure.



## Enacting and Funding Education Finance Reform (Cont.)

- ★ Reform the Minimum Budget Requirement (MBR) to allow municipalities and property taxpayers to find reasonable savings and efficiencies in board of education budgets. For too long, mandates like the MBR have forced municipalities and property taxpayers to pay the price of state underfunding of Pre K-12 public education.
- ★ Phase in full funding of the new grant over a reasonable period of time. The current ECS grant is underfunded by almost \$800 million.
- Correct state underfunding of special education programs:
  - ★ Pay 100 percent of special-education marginal costs.
  - ★ In lieu of paying all marginal costs, decrease the Excess Cost reimbursement threshold to at most 2.0 times the district's average per pupil expenditure or \$25,000, whichever is less.
- Correct state underfunding of school districts with specific student-performance challenges:
  - ★ Establish substantive early childhood education investments to help close the achievement gap.
  - ★ Increase funding for categorical grants.
  - ★ Expand school district and school eligibility for categorical programs to ensure that all performance gaps are addressed.
- Meet the statewide need for school construction and renovation:
  - ★ Maintain the State's funding commitment to ensure that aging schools are renovated and replaced to meet enrollment needs and higher technology and quality standards.



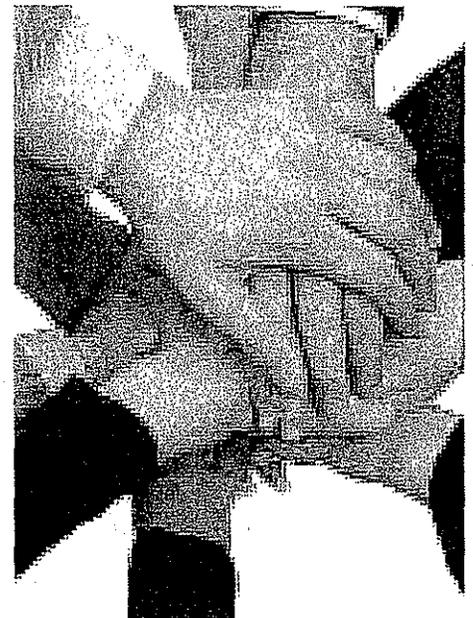
## Streamlining Government Operations

- Establish expedited regulatory review and approval processes within the departments of Energy and Environmental Protection (DEEP), Transportation (DOT) and Economic and Community Development (DECD) so that needed capital and other job-creating investments are not delayed by bureaucratic red tape. Applications would be deemed approved if not acted on within 90 days.
- Assign a “municipal ombudsman” in each state agency that interacts regularly and directly with local governments to improve coordination for economic development, planning, transportation, etc.
- Allow municipalities to utilize licensed professional engineers to certify that work on economic development projects is being done in conformance with state permit requirements, to reduce permit-approval backlogs in state agencies.
- Create a state bonding pool for small municipal borrowings to avoid the cost of issuance for projects under \$1 million. Could be modeled after the state local bridge program with a ten-year promissory note.
- Maintain current levels of funding for the STEAP and Urban Act grants, and ensure the timely disbursement of state funds by streamlining the necessary paperwork for such funding. The paperwork could mimic that for LoCIP funding.



## Relieving Spending Pressures on Hometown Connecticut

- Clarify 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".
- Establish a long-term, stable solution to maintain state reimbursements for the Manufacturing Machinery & Equipment (MM&E) PILOT.
- Enact a Constitutional amendment or statute to prohibit the passage of unfunded or underfunded state mandates without a 2/3 vote of both chambers of the General Assembly.
- Allow municipalities to defer revaluations to (a) provide savings from the cost of conducting them, and (b) provide a measure of relief to hard-pressed residential property taxpayers.
- Require the Mortgage Electronic Registration Systems (MERS) to file mortgage assignments with municipal clerks to (1) enable homeowners facing foreclosure to know who owns their homes and (2) prevent MERS from avoiding recording fees that costs municipalities and the State tens of millions of dollars each year.
- Modify state-mandated compulsory binding arbitration laws under the Municipal Employee Relations Act (MERA) and the Teacher Negotiation Act (TNA) to make the process fairer for towns and cities and their property taxpayers.
- Amend the State's prevailing wage rate mandate: (a) adjust the thresholds for renovation construction projects from \$100,000 to \$400,000; (b) adjust the thresholds for new construction projects from \$400,000 to \$1 million; and (c) index both thresholds for inflation thereafter.
- Allow municipalities and regions to levy (1) a "land value" tax, and (2) a \$10 surcharge on registered motor vehicles for local infrastructure needs.



## Promoting Intermunicipal Cooperation and Regionalism

- Increase state financial and other incentives for cost-effective intermunicipal and regional cooperation. Empower Councils of Government (COGs) to:
  - ★ deliver services on a regional basis;
  - ★ negotiate multi-municipal master contracts with municipal employee and teacher unions; and
  - ★ make land use decisions on regionally-significant projects.
- Encourage regional cooperation and local efficiencies by significantly increasing funding for the Regional Performance Incentive Grant. FY12 revenue is estimated to be about \$7.2 million statewide, which will fund only a small percentage of proposals.

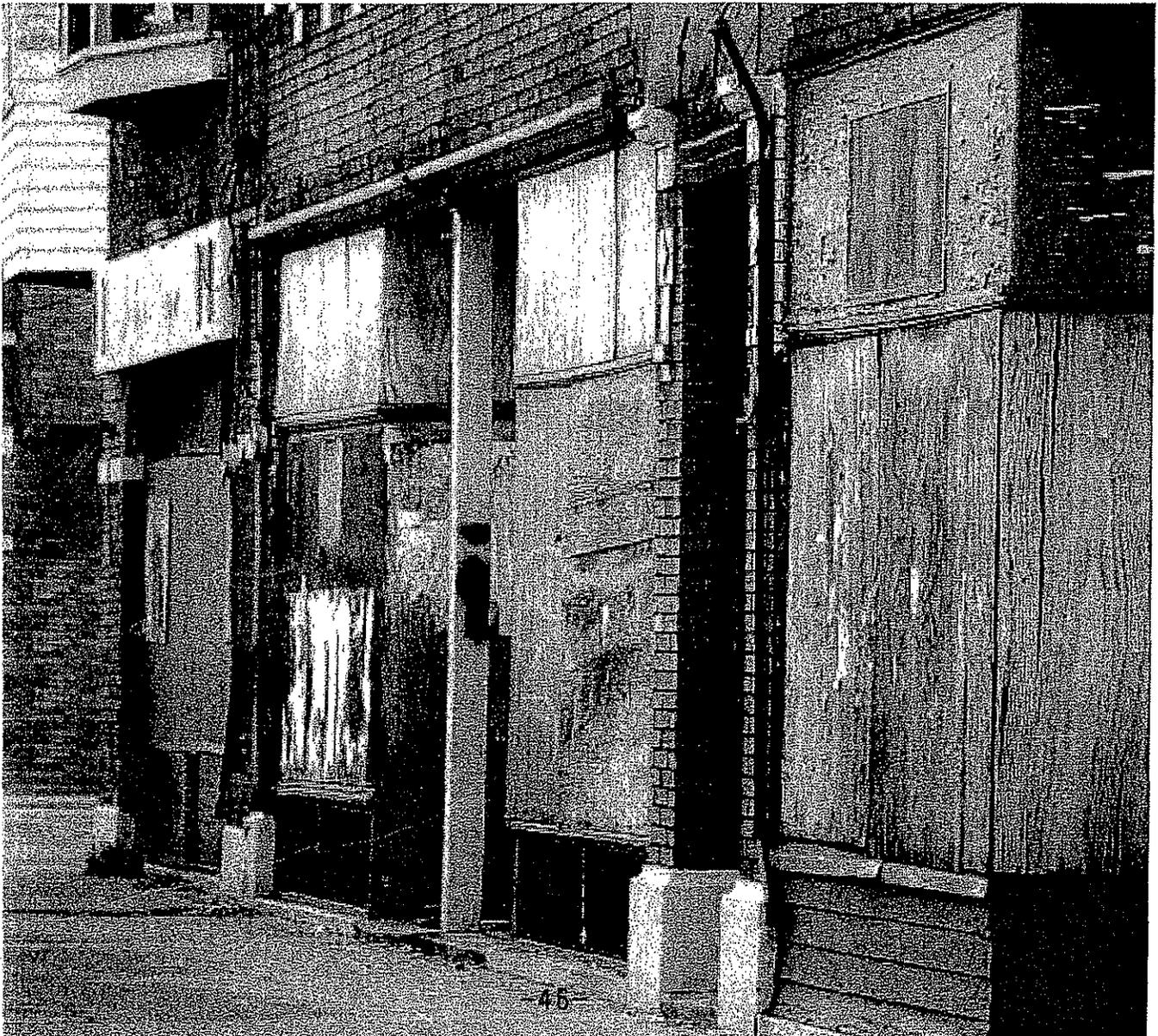
**viding  
geted  
estments  
ur  
rest Cities  
| Towns**

Connecticut's cities and poorer towns are home to persons hardest hit by the Great Recession. These places face many challenges: extremely high unemployment, crime, shrinking grand lists, poverty and educational disparities.

Despite state budget woes, we cannot allow our central cities and poorer towns to founder. Strong cities and towns will yield huge benefits to Connecticut for years to come.

**Our poorest municipalities, particularly our urban centers, need additional targeted short- and long-term state investments, including:**

- Special bonding or financing for projects that create permanent jobs for residents;
- Substantive early childhood education investments to help close the achievement gap;
- Business incubators to encourage the establishment and retention of small and moderate-size companies, especially those owned by residents;
- State financial and technical assistance to combat recidivism; and
- State funding to hire and retain police officers.



# Other Legislative Proposals

## ADDITIONAL 2012 STATE LEGISLATIVE AGENDA ITEMS

### CHILDREN, SELECT COMMITTEE

1. Develop a streamlined electronic process for municipal officials, nonprofits and families to obtain information on state social service programs (i.e., TANF, SNAP, HUSKY, SAGA, Fuel/Energy Assistance, Section 8), including a statewide database to determine eligibility status, apply for programs, and check the status of applications online.

2. Protect needed services for the vulnerable and underprivileged by:

(a) Increasing funding for school readiness slots so more children are afforded the proven benefits of early education, and

(b) Maintaining level funding for important recession-impacted social infrastructure services, such as family resource center, youth service initiatives, afterschool and summer programs, Care 4 Kids, Birth to Three programs, School-Based Health Centers, and Youth Service Bureaus.

3. Promote healthy alternatives and nutrition education for children and families by:

(a) Providing incentives for local Farmer's Markets, which provide healthy and locally-grown produce, and

(b) Providing incentives for school-based and community gardens, wherein children can learn and adhere to healthy eating habits.

### COMMERCE

1. Continue state support for remediating and redeveloping public and private brownfields to spur local economic development.
2. Provide greater financial assistance for economic development.

### EDUCATION

1. Comprehensively review and address the factors involved in education finance, to adequately and appropriately meet the educational needs of

Connecticut's children, without over-burdening local property taxpayers. The review would include, but not be limited to, the following:

- a. Education Cost Sharing Formula,
- b. Minimum Budget Requirement,
- c. Special Education Mandates and Funding,
- d. School Construction and Renovation, and
- e. Incentives to Find Greater Cost Efficiencies.

### ENVIRONMENT

1. Expand the use of Clean Water Fund grants and loans to include meeting nutrient reduction requirements above and beyond nitrogen.

### FINANCE, REVENUE & BONDING

1. Diversify the municipal revenue base by (a) broadening newly established local-state revenue sharing partnerships; and (b) allowing municipalities and regions to levy certain optional taxes.

### GOVERNMENT ADMINISTRATION & ELECTIONS

1. Provide relief to local governments from the requirement to redact certain personal information for certain individuals from public documents requested via the Freedom of Information Act (FOIA).
2. Modify the requirements for posting legal notices in newspapers to allow municipalities the ability to publish notice of the availability of a particular document on their website, instead of having to publish the entire document.
3. Amend CGS 7-148v to increase the threshold for requiring competitive bidding, from \$7,500 to \$15,000.

### LABOR & PUBLIC EMPLOYEES

1. Amend CGS 31-53(g) to exempt municipal school construction projects from the State's mandated prevailing wage rate law. This modest adjustment could offset reductions in state aid for school construction projects and therefore, enable such projects to continue.

2. **Modify state-mandated compulsory binding arbitration laws to:**

(a) Amend Section 7-473c within the Municipal Employee Relations Act (MERA) – to **impose deadlines for interest arbitration which would require that the negotiation process and binding arbitration be completed no later than one year from the date binding arbitration is imposed by the State.**

(b) Amend Conn. Gen. Stat. § 31-98(a) to **require that a grievance arbitration award be issued not more than 60 days following the date post-hearing briefs are filed** therefore, establish mandatory time limits to issue grievance arbitration awards in cases before the State Board of Mediation and Arbitration.

3. **Exempt municipal seasonal and temporary employees** (including poll workers) – either employed by the town or board of education – **from eligibility for unemployment compensation.**

## PLANNING & DEVELOPMENT

1. **Amend state statutes to treat “blight liens” in the same manner as “tax liens”.** This would result in the “blight liens” having “first priority” when it comes to the distribution of monies and the paying off of the lien holders on a piece of property when it is transferred.
2. Amend CGS 8-12a to **eliminate the provisions allowing treble damages against a zoning enforcement officer** who issues a citation if the court finds that such citation was issued frivolously or without probable cause.

## PUBLIC HEALTH

1. Establish a **Council within the Department of Public Health** (similar to the Council within the Department of Emergency Management and Homeland Security, created by CGS 28-1b) to ensure **local government public health representation** at the state level.

Such a Council could make recommendations about state policy on such things as:

- (a) Application and distribution of federal or state funds for public health;
- (b) Planning implementation and coordination of state-wide public health systems;

(c) Assessing the state's overall public health preparedness, policies and communications;

(d) Strategies to improve public health policies and promote healthy lifestyles; and;

(e) Strengthening planning, cooperation and communication among federal, state and local governments.

## PUBLIC SAFETY & SECURITY

1. **Increase the Enhanced 9-1-1 (E-911) surcharge, from the current cap of .50 cents to a maximum of .75 cents** as established by the Public Utilities Regulatory Agency (PURA), to support the maintenance, development, and administration of the E-911 system, as well as to provide incentives to regionalize and consolidate local resources.
2. **Clarify CGS 51-56a(c) to ensure that funds** collected under this statute, and allocated to the Police Officer Standards & Training (POST) council, **are specifically earmarked for costs associated with the tuition and training of municipal police officers.**
3. Support the Connecticut Police Chiefs Association's proposed agenda to:
  - (a) **Eliminate the duplication of state-mandated training requirements and maximize limited local fund by:**

- i. Amending state statutes [CGS 28-25b and CGS 28-30] to relieve POST-certified police officers who are already trained to a minimum Medical Response Technician (MRT) from the mandated training requirements of a “telecommunicator”. The requirement that all POST-certified police officers must also attain and maintain “telecommunicator” status is redundant and costly; and

- ii. Exempting any PSAP which contracts with an entity, defined in CGS 28-25b(g), to provide “medical interrogation, dispatch prioritization, and pre-arrival instructions” [per CGS 28-25b(g)(2)] from the statutory training and program requirements. It is duplicative and cost-ineffective to provide local dispatchers with EMD training if their PSAPs already contract out EMD service.

(b) Repeal the state mandated threshold [54-36a(b)(1)] that requires local police officials seize and store (as evidence) stolen property valued over \$250. Repealing this mandate would relieve local departments of significant administrative burdens (i.e., logging, storage, and inventory of such items) – as well as permit rightful owners access to their property.

(c) Amend CGS section 14-18(a) to reinstitute the display of the expiration dates of motor vehicles' registrations on the middle of rear license plates. The absence of this practice is an impediment to police detection of unregistered vehicles, as well as crimes incidentally discovered due to an "expired registration stop." Reinstating the display of registration stickers could also boost local tax collection and revenue.

**traffic enforcement technology.** To accomplish this, amend state statutes to include various traffic infractions to the list of registered owner - presumed operator violations, and provide that revenues collected from such enforcement be allocated directly to municipalities. Current law in Connecticut does not enable law enforcement officials to effectively use such technology to apprehend traffic violators and ultimately make roadways safer.

2. Encourage job growth and economic development and improve local infrastructure by:

(a) Providing a long-term funding stream for infrastructure programs by earmarking growth in state revenue streams.

(b) Support reports like the TRIP Report on the Condition and Funding Needs of Connecticut's Local Roads and Bridges, to increase overall funding for transportation and infrastructure improvements.

## **TRANSPORTATION**

1. Allow municipalities the option to utilize photographic



***For more information, please contact Jim Finley, Executive Director & CEO; Ron Thomas, Director of Public Policy & Advocacy; Kachina Walsh-Weaver, Senior Legislative Associate; Robert Labanara, Senior Legislative Associate; Donna Hamzy, Legislative Associate; or Michael Muszynski, Legislative Analyst, at (203) 498-3000.***



**THE VOICE OF LOCAL GOVERNMENT™**

# **CCM: THE STATEWIDE ASSOCIATION OF TOWNS AND CITIES**

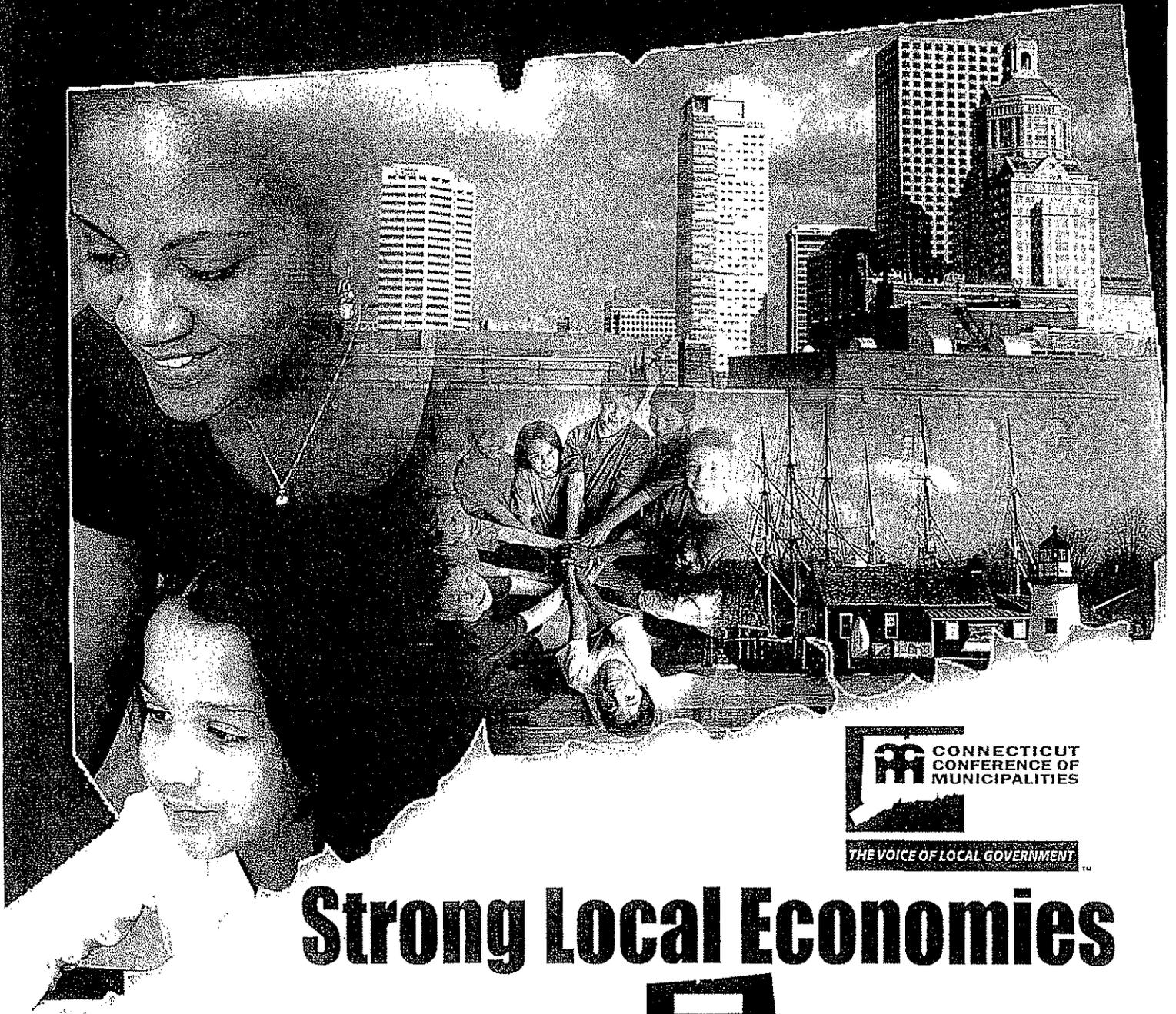


The Connecticut Conference of Municipalities (CCM) is Connecticut's statewide association of towns and cities. CCM is an inclusionary organization that celebrates the commonalities between, and champions the interests of, urban, suburban and rural communities. CCM represents municipalities at the General Assembly, before the state executive branch and regulatory agencies, and in the courts. CCM provides member towns and cities with a wide array of other services, including management assistance, individualized inquiry service, assistance in municipal labor relations, technical assistance and training, policy development, research and analysis, publications, information programs, and service programs such as workers' compensation and liability-automobile-property insurance, risk management, and energy cost-containment. Federal representation is provided by CCM in conjunction with the National League of Cities. CCM was founded in 1966.

CCM is governed by a Board of Directors, elected by the member municipalities, with due consideration given to geographical representation, municipalities of different sizes, and a balance of political parties. Numerous committees of municipal officials participate in the development of CCM policy and programs. CCM has offices in New Haven (headquarters) and in Hartford.

900 Chapel Street, 9th Floor  
New Haven, Connecticut 06510-2807  
Tel: (203) 498-3000  
Fax: (203) 562-6314  
E-mail: [ccm@ccm-ct.org](mailto:ccm@ccm-ct.org)  
Web Site: [www.ccm-ct.org](http://www.ccm-ct.org)

# CCM's 2012 State Legislative Priorities



THE VOICE OF LOCAL GOVERNMENT™

## Strong Local Economies



## A Strong Connecticut

# Strong Local Economies



## A Strong Connecticut:

### Working Together for Job Creation and Educational Equity and Achievement

#### GGW State Legislative Priorities

As the State attempts to rebound from the worst economic crisis in recent memory, Connecticut must retool to compete successfully in a national and international arena. We must have a coordinated economic development strategy that fully considers a vital but often overlooked partner in creating and maintaining jobs – Connecticut's towns and cities.

***The first order of business is for the General Assembly to make sacrosanct Governor Malloy's pledge to "honor the State's commitments and promises made to towns regardless of how dire our fiscal circumstances may be". This singular commitment must guide the Legislature's actions.***

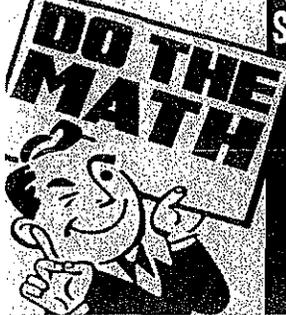
While other factors have import, quality of life issues are the most important factors businesses weigh in determining whether to relocate to or remain in a state. Factors such as quality schools, educated workforce, safe neighborhoods, reasonable property taxes, safe and reliable roads and bridges top the list of employers' "must haves".

The State must address lingering issues that hinder Connecticut's ability to be the leader in jobs creation and sustainable communities.

Despite this time of fiscal constraint, the State must seize the moment and lay the foundation of future funding streams – particularly to pay for education finance reform and municipal aid, and enact red tape elimination and mandates reform to make towns and cities the solid ground on which the Land of Steady Habits becomes the Land of Steady Employment and High Quality of Life.

To this end, the State can assist towns and cities by:

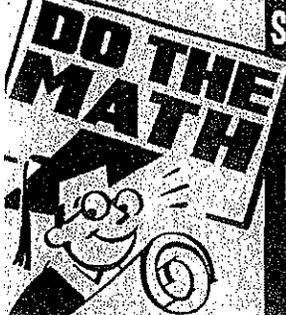
- ✓ Enacting and Funding Education Finance Reform
- ✓ Stimulating Local Economies and Streamlining Government Operations
- ✓ Relieving Spending Pressures on Hometown Connecticut
- ✓ Promoting Intermunicipal Cooperation and Regionalism
- ✓ Providing Targeted Investments to Our Poorest Cities and Towns

**State Underfunding of Education**

**Higher Property Taxes**

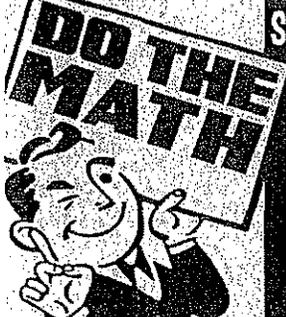
WWW.DO THEMATHCT.ORG  
Connecticut Conference of Municipalities



**State Underfunding of Education**

**More Students Left Behind**

WWW.DO THEMATHCT.ORG  
Connecticut Conference of Municipalities



**State Underfunding of Education**

**A Less Competitive Connecticut**

WWW.DO THEMATHCT.ORG  
Connecticut Conference of Municipalities

## Enacting and Funding Education Finance Reform

The quality of Connecticut's educated workforce is one of the key assets in attracting and retaining businesses. **A first-rate education system – and education finance system – are vital to ensure Connecticut's prosperity and quality of life.** Ensuring the provision of an equitable and suitable public education is the constitutional responsibility of the State. Every municipality in Connecticut spends more on Pre K-12 public education than it receives from the State. Local property taxes cannot continue to shoulder the lion's share of Pre K-12 public education costs.

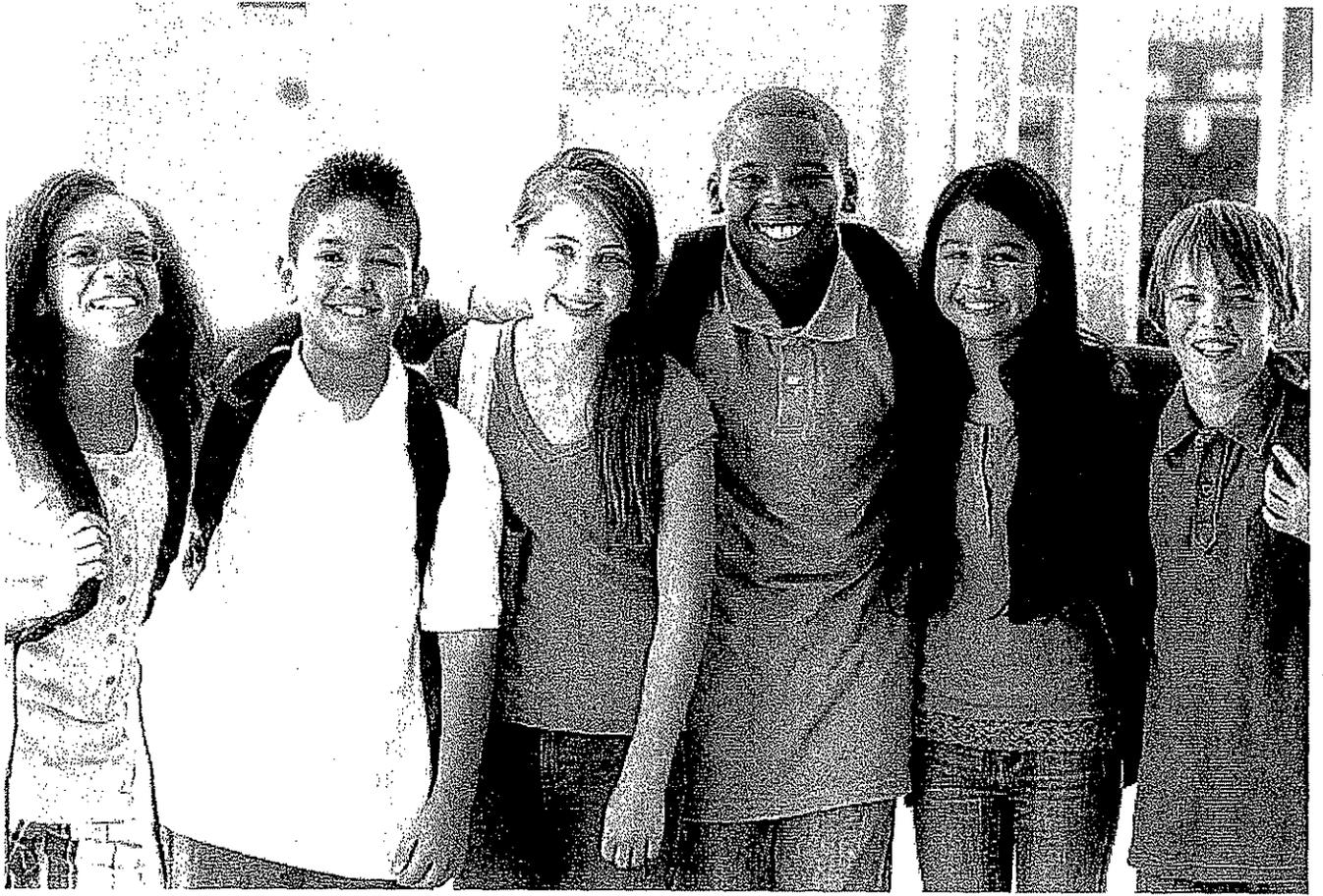
For Connecticut to compete economically with its neighbors and the world, the State must increase and sustain its financial commitment for Pre K-12 public education. Key components of education finance reform include:

- **Correct state underfunding of regular education programs:**

- ★ Increase the ECS foundation level to

reflect the real cost of adequately educating students tied to a statutorily identified cost index.

- ★ Increase the State Guaranteed Wealth Level (SGWL).
- ★ Use **more current and accurate data to measure town wealth and poverty.** It is important to make better use of income data collected annually by the CT Department of Revenue Services instead of relying on old U.S. Census data.
- ★ Ensure the ECS formula equalizes for the **disparities in municipal overburden** (i.e., non-education service demand, socioeconomic characteristics, effective tax rate, and grand list strength).
- ★ Use audited free and reduced-price meal eligibility instead of Title I as a more accurate poverty measure.



**Enacting  
and Funding  
Education  
Finance Reform  
(Cont.)**

- ★ **Reform the Minimum Budget Requirement (MBR)** to allow municipalities and property taxpayers to find reasonable savings and efficiencies in board of education budgets. For too long, mandates like the MBR have forced municipalities and property taxpayers to pay the price of state underfunding of Pre K-12 public education.
- ★ **Phase in full funding of the new grant over a reasonable period of time.** The current ECS grant is underfunded by almost \$800 million.
- **Correct state underfunding of special education programs:**
  - ★ **Pay 100 percent of special-education marginal costs.**
  - ★ **In lieu of paying all marginal costs, decrease the Excess Cost reimbursement threshold to at most 2.0 times the district's average per pupil expenditure or \$25,000, whichever is less.**
- **Correct state underfunding of school districts with specific student-performance challenges:**
  - ★ **Establish substantive early childhood education investments to help close the achievement gap.**
  - ★ **Increase funding for categorical grants.**
  - ★ **Expand school district and school eligibility for categorical programs** to ensure that all performance gaps are addressed.
- **Meet the statewide need for school construction and renovation:**
  - ★ **Maintain the State's funding commitment** to ensure that aging schools are renovated and replaced to meet enrollment needs and higher technology and quality standards.



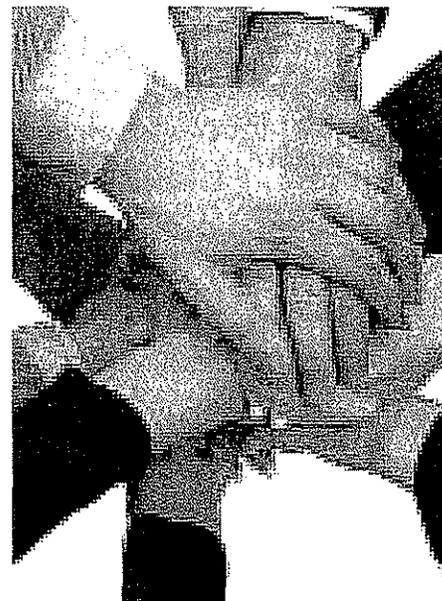
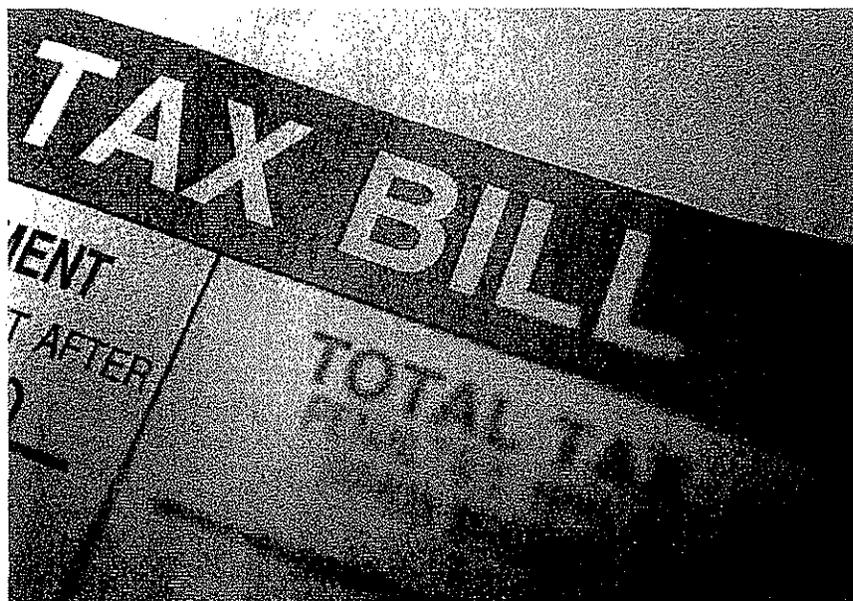
## Stimulating Local Economies and Streamlining Government Operations

- Establish expedited regulatory review and approval processes within the departments of Energy and Environmental Protection (DEEP), Transportation (DOT) and Economic and Community Development (DECD) so that needed capital and other job-creating investments are not delayed by bureaucratic red tape. Applications would be deemed approved if not acted on within 90 days.
- Assign a “municipal ombudsman” in each state agency that interacts regularly and directly with local governments to improve coordination for economic development, planning, transportation, etc.
- Allow municipalities to utilize licensed professional engineers to certify that work on economic development projects is being done in conformance with state permit requirements, to reduce permit-approval backlogs in state agencies.
- Create a state bonding pool for small municipal borrowings to avoid the cost of issuance for projects under \$1 million. Could be modeled after the state local bridge program with a ten-year promissory note.
- Maintain current levels of funding for the STEAP and Urban Act grants, and ensure the timely disbursement of state funds by streamlining the necessary paperwork for such funding. The paperwork could mimic that for LoCIP funding.



## Relieving Spending Pressures on Hometown Connecticut

- Clarify **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".
- Establish a long-term, stable solution to maintain state reimbursements for the **Manufacturing Machinery & Equipment (MM&E) PILOT**.
- Enact a Constitutional amendment or **statutory prohibition to prohibit the passage of unfunded or underfunded state mandates without a 2/3 vote of both chambers of the General Assembly**.
- **Allow municipalities to defer revaluations** to (a) provide savings from the cost of conducting them, and (b) provide a measure of relief to hard-pressed residential property taxpayers.
- Require the **Mortgage Electronic Registration Systems (MERS) to file mortgage assignments with municipal clerks** to (1) enable homeowners facing foreclosure to know who owns their homes and (2) prevent MERS from avoiding recording fees that costs municipalities and the State tens of millions of dollars each year.
- **Modify state-mandated compulsory binding arbitration laws** under the Municipal Employee Relations Act (MERA) and the Teacher Negotiation Act (TNA) to make the process fairer for towns and cities and their property taxpayers.
- **Amend the State's prevailing wage rate mandate:** (a) adjust the thresholds for renovation construction projects from \$100,000 to \$400,000; (b) adjust the thresholds for new construction projects from \$400,000 to \$1 million; and (c) index both thresholds for inflation thereafter.
- **Allow municipalities and regions to levy** (1) a "land value" tax, and (2) a **\$10 surcharge on registered motor vehicles** for local infrastructure needs.



## Promoting Intermunicipal Cooperation and Regionalism

- Increase **state financial and other incentives for cost-effective intermunicipal and regional cooperation**. Empower Councils of Government (COGs) to:
  - ★ **deliver services** on a regional basis;
  - ★ **negotiate multi-municipal master contracts** with municipal employee and teacher unions; and
  - ★ **make land use decisions** on regionally-significant projects.
- Encourage regional cooperation and local efficiencies by significantly **increasing funding for the Regional Performance Incentive Grant**. FY12 revenue is estimated to be about \$7.2 million statewide, which will fund only a small percentage of proposals.

**Providing  
Targeted  
Investments  
to Our  
Poorest Cities  
and Towns**

Connecticut's cities and poorer towns are home to persons hardest hit by the Great Recession. These places face many challenges: extremely high unemployment, crime, shrinking grand lists, poverty and educational disparities.

Despite state budget woes, we cannot allow our central cities and poorer towns to founder. Strong cities and towns will yield huge benefits to Connecticut for years to come.

**Our poorest municipalities, particularly our urban centers, need additional targeted short- and long-term state investments, including:**

- **Special bonding or financing** for projects that create permanent jobs for residents;
- Substantive **early childhood education investments** to help close the achievement gap;
- Business **incubators** to encourage the establishment and retention of small and moderate-size companies, especially those owned by residents;
- State **financial and technical assistance** to combat recidivism; and
- State **funding to hire and retain police officers.**



For more information, please contact Jim Finley, Executive Director & CEO; Ron Thomas, Director of Public Policy & Advocacy; Kachina Walsh-Weaver, Senior Legislative Associate; Robert Labanara, Senior Legislative Associate; Donna Hamzy, Legislative Associate; or Michael Muszynski, Legislative Analyst, at (203) 498-3000.

# **CCM: THE STATEWIDE ASSOCIATION OF TOWNS AND CITIES**



The Connecticut Conference of Municipalities (CCM) is Connecticut's statewide association of towns and cities. CCM is an inclusionary organization that celebrates the commonalities between, and champions the interests of, urban, suburban and rural communities. CCM represents municipalities at the General Assembly, before the state executive branch and regulatory agencies, and in the courts. CCM provides member towns and cities with a wide array of other services, including management assistance, individualized inquiry service, assistance in municipal labor relations, technical assistance and training, policy development, research and analysis, publications, information programs, and service programs such as workers' compensation and liability-automobile-property insurance, risk management, and energy cost-containment. Federal representation is provided by CCM in conjunction with the National League of Cities. CCM was founded in 1966.

CCM is governed by a Board of Directors, elected by the member municipalities, with due consideration given to geographical representation, municipalities of different sizes, and a balance of political parties. Numerous committees of municipal officials participate in the development of CCM policy and programs. CCM has offices in New Haven (headquarters) and in Hartford.

**900 Chapel Street, 9th Floor  
New Haven, Connecticut 06510-2807  
Tel: (203) 498-3000  
Fax: (203) 562-6314  
E-mail: [ccm@ccm-ct.org](mailto:ccm@ccm-ct.org)  
Web Site: [www.ccm-ct.org](http://www.ccm-ct.org)**

628 high school in another district, and (ii) the number of resident students  
629 attending high school for such district for the school year commencing  
630 July 1, 2012, is lower than such district's number of resident students  
631 attending high school for the school year commencing July 1, 2011,  
632 may reduce such district's budgeted appropriation for education by  
633 the difference in number of resident students attending high school for  
634 such school years multiplied by the tuition paid per student pursuant  
635 to section 10-33] realizes new and documentable savings through  
636 increased intradistrict efficiencies or through regional collaboration  
637 may reduce such district's budgeted appropriation for education up to  
638 an amount determined by the Commissioner of Education, provided  
639 such reduction shall not exceed [one-half of] one per cent of the  
640 district's budgeted appropriation for education for the fiscal year  
641 ending June 30, 2012.



642 (3) The Commissioner of Education may permit a district to reduce  
643 its budgeted appropriation for education for the fiscal year ending  
644 [June 30, 2012, or] June 30, 2013, in an amount determined by the  
645 commissioner if such district has permanently ceased operations and  
646 closed one or more schools in the district due to declining enrollment  
647 at such closed school or schools in the fiscal year ending [June 30, 2011,  
648 June 30, 2012, or] June 30, 2013, and can clearly demonstrate and  
649 document the savings associated with the closed school or schools.

650 (4) [No] Except as otherwise provided in subdivision (5) of this  
651 subsection, no town shall be eligible to reduce its budgeted  
652 appropriation for education for the fiscal years ending June 30, 2012,  
653 and June 30, 2013, pursuant to this subsection if (A) the school district  
654 for the town is in its third year or more of being identified as in need of  
655 improvement pursuant to section 10-223e, as amended by this act, and  
656 (i) has failed to make adequate yearly progress in mathematics or  
657 reading at the whole district level, or (ii) has satisfied the requirements  
658 for adequate yearly progress in mathematics or reading pursuant to  
659 Section 1111(b)(2)(I) of Subpart 1 of Part A of Title I of the No Child  
660 Left Behind Act, P.L. 107-110, as amended from time to time, or (B) the



STATE OF CONNECTICUT  
**GOVERNOR DANIEL P. MALLOY**

**Testimony of Daniel P. Malloy,  
Governor of the State of Connecticut  
to the Education Committee  
on SB 24 – An Act Concerning Educational Competitiveness  
February 21, 2012**

Good afternoon Senator Stillman, Representative Fleischmann, Senator Boucher, Representative Giuliano and members of the Education Committee. I am proud to come before you today to testify on **Senate Bill 24, *An Act Concerning Educational Competitiveness***.

My administration, working with the General Assembly, including many of the legislators who sit on this very committee, has implemented some long-overdue initiatives over the last 14 months to help stabilize our state's finances and create jobs. Now, we must take on the next challenge – fixing what's broken in our public schools, so that we can work to build the economic revival Connecticut deserves.

There has never been a moment when jobs and education have been more connected and dependent on one another. For the sake of our state's economic competitiveness – if we are to continue to make strides and create jobs in this state, as we have over the last 14 months – it is imperative that we transform the public system in which our students learn and prepare for college and a career.

From personal experience, I know the impact a great public education can have, and I believe we have a responsibility to give the opportunity like the one I had to every child in our state.

In December and again just a few weeks ago in my State of the State address, I laid out six principles that are the foundation for the proposed legislation that is in front of you today; principles that were met with widespread support from individuals and organizations from across the spectrum. We need to:

- Increase access to high-quality early childhood education;
- Provide partnership, support and intensive interventions to turn around Connecticut's lowest performing schools and districts;

- Expand the availability to all types of high-quality school models;
- Foster innovation by removing red tape;
- Ensure Connecticut's teachers and principals are the very best, receive the right training, preparation and on-going professional supports within a fair personnel system based on effectiveness; and
- Target more resources to districts with the greatest need – tied to accountability and key reforms to foster student learning.

Today, I want to focus on three areas: lowest achieving schools, elimination of red tape and teacher talent.

I want to be blunt in talking about our lowest achieving schools. Forty percent of our students attend schools in our lowest performing districts. Our lowest performing students are not just low-performing compared to high achieving Connecticut students, but also when compared nationally. For years, we have thrown money at this problem without demanding accountability, and without getting the improvement that the situation demands. This must change. That is why I am proud of how we will be funding our schools conditionally in the alliance districts, to make sure they prove that every dollar that is provided to them comes with a plan in place and a path forward to execute a turnaround strategy to get students learning.

In the schools that are struggling the most, they must change too. Their past practices must be overhauled and transformed for their students to succeed. With appropriate direction, guidance and partnership from our rejuvenated Department of Education, these schools can turn around programs that fail to deliver positive results for students, parents and teachers.

But we cannot focus only on our lowest achieving schools. There must also be an effort to help our higher achieving schools too. We must do more, and for districts that are achieving that means getting out of the way. By removing red tape, we can unburden schools and districts and enable them to continually improve and reach new heights.

And while we work to raise student performance, we must also give our teachers and principals the opportunity to reach the top of their profession as well. Our teachers are working in challenging, often difficult environments. Their leadership in the classroom directly impacts our collective future. The package that I am asking you to support is founded first on providing teachers with the support – coaching and professional development – they need to be effective in the classroom. Today's current structures impede teachers' ability and time to raise student learning.

My vision is to train our teachers in the most effective way possible. We cannot afford for new teachers to face a steep learning curve when they enter the classroom; they must be the ones bending the curve when it comes to increasing student success in the classroom – in particular,

in our lowest achieving and most challenging districts. That is why I am proposing we raise the quality of teacher preparation programs and invest in teacher recruitment to attract the best and the brightest to enroll in our teacher prep programs.

However, teacher prep and recruitment are only part of the solution. We have an obligation to make teacher professional development truly supportive and helpful. Everyone has heard that the current Continuing Education Units (or CEU system) is ineffective to actual teacher development, so we have proposed a complete overhaul of CEUs. I know teachers want to teach, and they want to teach well. That is why we will re-focus professional development to provide the support and partnership teachers need to improve their classroom practice based on the results of the new evaluation system.

I opened the conversation of reforming teacher tenure two weeks ago, and I want to say again that we are fortunate to have many good teachers in our state. My belief that we need to reform teacher tenure is in no way a slight to those good teachers. As I have said many times, I would not be here today without the work of dedicated teachers.

I believe we now have the foundation for fair and productive teacher evaluations that will give us the tools to tackle this problem. Just last month, the legislatively-created Performance Evaluation Advisory Council – which included representation from AFT and CEA – reached consensus for a landmark agreement to implement a new teaching evaluation system that has since been adopted by the state Board of Education. Two weeks ago, the PEAC came to another landmark agreement for principal evaluation. This result of the inclusive PEAC process is the foundation for my proposal to transform the current rigid, red tape morass to a fair, performance-based system of evaluation, certification and tenure. Taken together, they will ensure that we have a system in place that justly rewards the many hardworking and dedicated public school teachers, while at the same time giving us the tools to help the few that are falling behind.

Thirty-one states have tackled the tenure question since 2009. States like Louisiana, Delaware, Illinois and Tennessee have striven to turn around lowest performing schools. And, we've incorporated best practices into this legislation. In order for Connecticut to regain its competitive edge, we must take action and understand how we compare to other states.

Last October, we completed a jobs special session – a session that was unparalleled across the country in terms of its substance and bipartisanship. I ask that we do that once more. There is no cornering the market on Democratic ideas and Republican ideas; we must pursue the best ideas for Connecticut.

Our public schools once led the nation, and now Connecticut leads in achievement gaps. Education is the civil rights issue of our time. This is our opportunity. The time is now to transform the status quo. We must provide our children with the opportunities they so richly deserve if we are to revive our state's economy and lead the country once more.

Thank you all, and I look forward to taking your questions and working with you to move this proposal forward.

###

---

## COST Policy Priorities

COST is the strong voice of Connecticut's smaller communities. Its members - 1st selectmen, mayors, town managers and other municipal leaders - convene annually at Connecticut's Town Meeting to discuss and vote on a Legislative Platform. The COST Legislative Platform represents the members' highest-priority policy concerns to be advocated during the upcoming legislative session of the Connecticut General Assembly.

### INTRODUCTION

The COST Board of Directors met during January 2011 to discuss COST's possible 2011 legislative priorities based on an extraordinary response by members to COST's online legislative priorities survey. This input helped shape what COST calls its 2011 "focus issues".

Fundamental to its legislative action strategy for the 2010 session is the assumption that COST will have an informed and action-oriented grassroots membership of municipal leaders who will lobby their legislators and testify on these important municipal issues. Below are the several focus issues discussed and adopted unanimously by the membership during its annual meeting on January 19, 2011.

### COST 2011 FOCUS ISSUES [Back to top](#)

#### **1. Maintain Fair-Share Funding for Education, Including Education Cost Sharing Grants and Special Education Reimbursements**

Connecticut's small towns and cities are committed to providing a high quality education for their students. But escalating costs, state and federal mandates, unpredictable special education needs and declining revenues are severely challenging their ability to maintain standards of excellence. Reductions in K-12 state education aid would exacerbate an already difficult fiscal situation, severely weaken the ability of schools to deliver adequate education services and put increased, untenable pressure on local property taxes.

#### **2. Maintain and Release Funding for Municipal Grant Programs that Support Critical Infrastructure Maintenance and Improvement, Including Town Aid Road, the Local Capital Improvement Program and the Clean Water Fund**

These programs will help strengthen Connecticut's economic recovery by supporting a well-maintained system of roads and bridges, improving local infrastructure, protecting the state's water resources and providing jobs for Connecticut workers.

#### **3. Make the Municipal Real Estate Conveyance Tax Permanent at its Present Rate**

The current municipal conveyance tax rate expires June 30, 2011. If the General Assembly fails to extend the current municipal conveyance tax rate, towns would experience a significant loss of revenue.

#### **4. Enact a Meaningful Mandate Relief Package to Reduce the Financial and Administrative Burdens on Small Towns and Cities:**

- Authorize towns to reduce their minimum budget requirement to reflect cost-efficiencies that can be found in school budgets
- Repeal sweeping and costly new local education mandates on local and regional school districts established under Public Act 10-111, unless these reforms are fully funded
- Reform existing binding arbitration laws by modifying the Municipal Employee Relations Act and the Teacher Negotiation Act to give towns the right to reject arbitration awards by a 2/3 vote of a town's legislative body
- Increase the Prevailing Wage Threshold on municipal public works projects to \$1 million and index the threshold to the annual inflation rate
- Allow towns to post on the Internet meeting and other legal notices currently required to be

published in newspapers

- Allow Regional Planning Agencies to send notices electronically rather than by certified mail

**5. Repeal or Reform Unfunded Mandates That Place an Unfair Fiscal Burden on Municipalities:**

- Enact a statutory prohibition on any new or expanded unfunded state mandates
- Eliminate the 5-year statistical revaluation mandate and replace it with an annual equalization process that would enable municipalities to return to a ten-year revaluation cycle
- Ensure that new DEP regulations and programs do not impose unfunded burdens on towns and cities to upgrade infrastructure; monitor and enforce compliance; or undermine local economic development efforts
- Support a moratorium on the siting of wind projects until the state adopts regulations
- Work with the State Comptroller to reform the Municipal Employees Retirement System to reduce costs and unfunded liabilities

**6. Preserve Public Access to Municipal Lands for Recreational Purposes by Giving Towns the Liability Protections Available to the State and Private Landowners**

Towns across Connecticut have protected over 75,000 acres for open space and recreation. However, recent court decisions have increased recreational liability concerns for municipalities, forcing them to consider restricting public access to lands for recreational purposes. Lawmakers should extend the law protecting state and private landowners from liability for injuries arising from recreational use to municipalities.

**7. Address Skyrocketing Municipal Health Insurance Costs By:**

- Exempting municipal health insurance policies from the insurance premium tax
- Opposing efforts to mandate municipal participation in purchasing pools in ways that will drive up collective bargaining costs

**8. Increase State Incentives for Voluntary Regional Cooperation By Municipalities**

As Connecticut's small towns and cities struggle to do more with less, many communities are exploring new opportunities to share resources to meet these growing needs. Programs such as the Regional Incentive Performance Grant program have been very successful in encouraging regional projects.

- Continue to fund programs such as the Regional Incentive Performance Grant and make programs more flexible to encourage voluntary regional cooperation
- Oppose state-mandated consolidation or regionalization mandates
- Encourage regionalization by protecting host communities from liabilities and costs associated with regional facilities located in their towns.

**9. Authorize New Municipal Revenue Sources**

Connecticut towns are among the most dependent on property taxes in the nation. Serious consideration should be given to authorizing new municipal funding alternatives. Such new revenue sources should ensure equity for small towns, reflect local choice and circumstances, and recognize the desire of towns to meet local preferences and needs.

STANDING POLICIES [Back to top](#)

In addition to targeting its efforts on the above-listed focus issues, COST will continue to advocate the standing policies contained in its Legislative Platform below:

STATE AID TO MUNICIPALITIES

#### **Maintain Educational Cost Sharing Grants to Suburban and Rural Towns**

While COST recognizes the fiscal pressures facing the State, it does not believe these pressures justify a failure to maintain funding for K-12 local education in communities where Education Cost Sharing (ECS) grants are capped, or where municipalities receive minimal levels of funding. Inadequate ECS funding of local education merely shifts the State's fiscal burdens to municipalities, and results in untenable increases in local property taxes. COST urges the Legislature and the Governor to act during the 2009 session to significantly increase education funding to these under-funded communities. *Specifically, COST recommends amending the education cost sharing formula by increasing the foundation, linking future annual increases to the foundation to the consumer price index, removing the cap on the formula and establishing an increased de minimus aid level which recognizes that all towns are entitled to a fair-share base level of state aid for K-12 education.*

#### **Expand Funding for Excess Cost Grants (Special Education)**

The cost of special education continues to grow at an exponential rate and is placing an untenable fiscal burden on many towns. *COST advocates a reduction in the State threshold for special education excess cost grants to a maximum of two and one-half times the average educational cost of the school district.*

#### **Maintain State Investments in the Town Aid Road (TAR) Program**

For many smaller communities the Town Aid Road (TAR) program is one of their few sources of state aid. It provides towns with an essential source of financial support with which to make critically important improvements in the local road network. TAR funding levels are the same today as they were in 1967 when the program was established. During this period the consumer price index and the price of petroleum products have increased precipitously - yet TAR investments have not. Failure to maintain TAR at current levels of funding at a minimum (\$30 million annually) will make it very difficult for towns to adequately maintain local roads and bridges.

#### **Maintain Full Funding for the Local Capital Improvement Program (LOCIP)**

Like the Town Aid Road program, the Local Capital Improvement Program (LoCIP) provides municipalities with an invaluable source of support for local infrastructure improvement projects. The State of Connecticut's commitment to local capital improvement projects such as roads, bridges or other important public building construction activities must be maintained. *COST advocates maintenance of LoCIP funding at current levels.*

#### **Fully Fund Pequot/Mohegan & Pilot Programs**

Connecticut towns, which are overly reliant on property taxes to pay for essential public services, need the State of Connecticut to provide fair levels of funding for statutory aid programs including the Pequot/Mohegan and PILOT grant programs. COST advocates full funding for both programs.

#### **FINANCE, STATE BONDING AND TAX POLICIES [Back to top](#)**

#### **Implement Property Tax Reform Initiatives**

In an ongoing effort to reduce municipal over-reliance on local property taxes to fund essential local services, including education, COST urges passage of a bill that would fund a statewide build-out analysis and a tax incidence study.

#### **Make the Current Municipal Conveyance Tax Rate Permanent**

In 2007 the Legislature agreed to a one-year extension of the increased municipal portion of the conveyance tax (from the old rate of \$1.10 per \$1,000 to \$2.50 per \$1,000 of transaction sales price). This increase, scheduled to sunset on July 1, 2010, has provided towns and cities with sorely needed revenues. *COST advocates eliminating the sunset provision and making permanent the municipal portion of the conveyance tax at its present rate.*

#### **Maintain Funding for the Small Town Economic Assistance Program**

*COST advocates institutionalizing the Small Town Economic Assistance Program (STEAP) at a minimum of \$20 million per year. Such "institutionalization" is necessary to provide ongoing commitments of economic development funding to more than 130 suburban and rural towns, as is provided to the cities through the Urban Action Grant Program.*

#### **Provide Towns With Local Option For Conveyance Tax**

During the past decade many towns have seen the local quality of life threatened by the rapid increase in both residential and commercial development and the decline of open space. In order to preserve prime land for the future benefit of community residents, many grassroots leaders have been seeking to stem the tide of development by purchasing such open space. However, state aid for open space acquisition has declined precipitously and prospects for increases in funding are dim. Consequently, *COST supports the passage of legislation to enable towns to adopt an optional local conveyance tax as a new source of revenue for the purpose of acquiring open space.*

#### **Continue Support for the State Clean Water Fund**

The legislature authorized \$90 million in both years of the biennium for Clean Water Fund grants through General Obligation bonds. The Clean Water Fund provides grants and loans (from revenue bonds) to municipalities to plan,

design, and build wastewater treatment plants. *COST supports authorizing similar bonding amounts in future years.*

**UNFUNDED MUNICIPAL MANDATES** [Back to top](#)

**Prohibit Unfunded Mandates**

Unfunded state mandates put an unfair fiscal burden on towns. Municipalities are experiencing enormous financial difficulties because of their over reliance on property taxes to pay for essential public services. Given current limited levels of state aid, towns cannot afford new unfunded mandates. *COST urges the Legislature to adopt a statutory prohibition against unfunded state mandates on municipalities.*

**Reform Binding Arbitration Mandate**

The binding arbitration mandate significantly increases the overall cost of municipal budgets. In these difficult economic times, current binding arbitration laws can no longer be justified. *COST urges the passage of legislation to modify the Municipal Employee Relations Act and the Teacher Negotiation Act to give towns the right to reject arbitration awards by a two-thirds vote of town's legislative body.* COST also urges the Legislature to adopt the 2006 recommendations of the Program Review and Investigations Committee: *"The Teacher Negotiation Act shall be amended to require fully stipulated awards be considered negotiated agreements and submitted to the local legislative body for review. Should the local legislative body reject the stipulated award, then the first panel arbitration process would begin anew. The opportunity for review by a second panel would not be available for stipulated awards rejected by local legislative bodies that go again into arbitration."*

**Increase Prevailing Wage Thresholds on Municipal Projects**

Current estimates indicate that the prevailing wage mandate increases the costs of applicable local projects by up to 20%. Municipal taxpayers unnecessarily pay millions of dollars in higher costs for public works projects. *COST supports passage of legislation to establish a single-tier, one million dollar threshold for prevailing wage rates on local public works projects. The threshold would apply to both new construction and renovations and would be indexed annually for inflation.*

**Reform Property Storage Mandate**

State mandates place heavy financial burdens on towns and cities. One such mandate requires that municipalities gather and store personal property belonging to evicted tenants. *COST opposes the municipal property storage mandate and will advocate legislation eliminating the requirement that municipalities gather and store the personal property belonging to evicted tenants.*

**PROMOTE HEALTHY COMMUNITIES & STRONG GRASSROOTS GOVERNMENT**

**Ensure Balanced Municipal Ethics Requirements**

The legislature passed a bill in 2007 establishing a task force to study recommendations by the Office of State Ethics for implementing a municipal code of ethics. The task force is required to report its findings and recommendations to the Legislature's Government Elections and Administration Committee by January 1, 2009. COST is opposed to previously proposed polices that would be extraordinarily costly and which contained provisions requiring public service volunteers to file personal financial disclosure statements. The fiscal note on the original proposed municipal ethics legislation indicated that the cost to towns affected by this bill would be no less than \$60,000 per year. COST will continue to advocate for fair and balanced legislation that reflect the current views of its members.

**Oppose Mandated Elimination of Part Time Health Departments**

The Legislature may again raise a bill during the 2009 session of the Connecticut General Assembly that would effectively force towns to eliminate part-time health departments. *COST opposes proposals that mandate the elimination of part-time health departments.*

**Promote Affordable Housing in Small Towns**

The State's Affordable Housing Land Use Appeals Act provides that, unless 10% of a town's housing is affordable, the town cannot deny a developer's proposal for affordable housing without a very compelling reason. The law was modified during the 2002 session to allow a town to include "accessory apartments" as part of its 10% affordable housing count. However, under the amended Act, accessory apartments must have a 10 year deed restriction committing the owner to rent the apartment at 30% or less of the tenant's income, and to someone whose income is less than or equal to 80% of the area, or the state's median income, whichever is less. This onerous provision will reduce the number of homeowners willing to have their accessory apartments used to help meet the towns' "affordable housing" obligations. *COST supports legislation that would modify the State's Affordable Housing Appeals procedure to allow existing affordable market rate units to be considered in meeting the 10% threshold and to allow existing development patterns to be a factor in determining the density of proposed affordable developments.*

[Back to top](#)

**PAGE  
BREAK**



**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council  
**From:** Matt Hart, Town Manager *Matt*  
**CC:** Maria Capriola, Assistant to Town Manager; Cynthia van Zelm,  
 Executive Director of the Mansfield Downtown Partnership, Inc.  
**Date:** February 27, 2012  
**Re:** Mansfield Downtown District Public Spaces and Green Infrastructure  
 Master Plan

---

**Subject Matter/Background**

Kristin Schwab, Associate Professor of Landscape Architecture at the University of Connecticut, will present the Mansfield Downtown District Public Spaces and Green Infrastructure Master Plan to the Town Council at its February 27, 2012 meeting.

Along with new restaurants, stores, offices, and housing, an important component of Storrs Center has always been the development of public squares, parks and open space. Much of the Mansfield Downtown Partnership's focus has been on the town square. Earlier this year, University of Connecticut Associate Professor of Landscape Architecture Kristin Schwab, approached the Partnership's Board of Directors about developing a more comprehensive plan for the public spaces in the overall downtown area, with the goal of linking all the amenities. The Partnership Board endorsed moving ahead with a plan. Ms. Schwab led a team of two University senior students, Devon Lagasse, and Roger Engle, to undertake the Mansfield Downtown District Public Spaces and Green Infrastructure Master Plan ("Plan"). The goal of the Plan is to: 1) create an inventory of public spaces and open space linkages in the Storrs Center downtown as well as the surrounding Town, University, School District Region 19, and Joshua's Trust land, 2) develop an advertising and marketing tool to promote these public spaces and the downtown development; and 3) recommend potential uses, features, qualities and connections for planned or potential new public spaces.

The team has developed the proposed Plan with input from a variety of community stakeholders, including university departments, various town advisory committees and elected boards, as well as master developer Storrs Center Alliance and Mansfield Downtown Partnership committees. One of the key recommendations of the Plan is the development of a green urban trail that will highlight key public spaces in the downtown area including hiking trails, the town

square, the Mansfield Community Center, and E.O. Smith High School and University recreational facilities.

On February 2, 2012, Prof. Schwab presented the Plan to the Mansfield Downtown Partnership's Board of Directors, which unanimously endorsed the proposal. The Partnership looks forward to receiving any input that the Town Council may have regarding the Plan.



**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council  
**From:** Matt Hart, Town Manager *MH*  
**CC:** Maria Capriola, Assistant to Town Manager; Cynthia van Zelm,  
Executive Director of the Mansfield Downtown Partnership, Inc.  
**Date:** February 27, 2012  
**Re:** Application to DECD Brownfield Remediation and Revitalization Grant  
Program

---

**Subject Matter/Background**

Recall that under the Town's development agreement master developer Storrs Center Alliance (SCA) is responsible for environmental remediation costs associated with the development of the Storrs Center site, for property under SCA's control as well as property to be acquired by the Town. The assignment of this risk to the SCA is a key component of the development agreement.

Section 14.01(c) of the development agreement also requires the parties to work collaboratively in seeking federal or state funding to support the project. As you know, we have been enormously successful in this regard to date, having received over \$23 million to finance the public infrastructure for Storrs Center.

On behalf of SCA, the Town has recently submitted an application to the Department of Economic and Community Development (DECD) seeking \$823,128 in funding under the Municipal Brownfield Grant Program, and the Targeted Brownfield Development Loan Program, for environmental remediation costs related to the development of the Storrs Center site. Grants are available to six municipalities (one with population under 50,000) with two of those grants to be awarded at the discretion of the Commissioner, regardless of population size. SCA would prefer grant funding but has also encouraged the Town to apply for loan assistance under the Targeted Brownfield Development Loan Program.

SCA intends to undertake any necessary remediation under the CT Department of Energy and Environmental Voluntary Remediation Program. If Mansfield is awarded the funding under the DECD Brownfield's program, the Town and Storrs Center Alliance would enter into a sub-recipient agreement whereby the funds would be allocated to SCA. None of SCA or the Town's liabilities under the development agreement would change under a sub-recipient agreement; SCA would remain responsible for the remediation expenses.

### **Financial Impact**

This application does not require a match or a financial contribution from the Town.

### **Legal Review**

The Town Attorney and our legal counsel from the firm of Day Pitney LLP have reviewed the application to ensure that the receipt of this grant funding would be consistent with the Storrs Center development agreement and would not otherwise create any additional risk for the Town.

### **Recommendation**

The DECD does not require Council authorization for the submission of this grant. I am providing this application to you for informational purposes and to address any questions that you might have. (I had planned to present this item at your February 14 meeting, but the agenda for that meeting was quite heavy.)

If the Town is awarded the grant or a loan under this program, at that point in the process we would need specific authorization from the Town Council to receive the funding. I would also seek your approval to execute any sub-recipient agreement between the Town and SCA regarding the disbursement of funds under this grant program.

### **Attachments**

- 1) Town of Mansfield Consolidated Application Form and Supplemental Application Form w/o attachments
- 2) Letter of support from Donald E. Williams, Jr., Senate President Pro Tempore, and Gregory Haddad, State Representative – 54<sup>th</sup> General Assembly District

**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

February 1, 2012

Catherine H. Smith  
Commissioner  
State of Connecticut  
Department of Economic and Community Development (CT DECD)  
Attn. Ms. Lilia Kieltyka  
505 Hudson Street  
Hartford, CT 06106-7106

**Re: Town of Mansfield Application to the CT DECD Brownfield Remediation and Revitalization Program**

Dear Commissioner Smith:

I am pleased to submit the Town of Mansfield's application to the CT Department of Economic and Community Development's Brownfield Remediation and Revitalization Program for assistance with environmental remediation at the Storrs Center project.

The Town of Mansfield, in association with the University of Connecticut and private property-owners, has been working for years to help plan the transformation of an existing commercial area on Storrs Road (Route 195) into a vibrant and economically successful mixed-use downtown that will be the heart of our community.

We are very pleased to be under construction of Storrs Center. The 127 apartments available in Phase 1A are over 75 percent leased, and eight leases have been signed for the restaurants, stores, and office space that will be located on the first floor of the first two buildings. The first phase will open in August of this year. The parking garage, which will provide parking for both residents and visitors broke ground in October and will be completed by August as well. Construction of the Phase 1B mixed-use buildings will begin in April of this year, and open in August 2013. This mixed-use retail/residential/commercial project with a variety of shops, restaurants and cafés, a town square, office space, and market rate housing will truly enhance the quality of life and learning in the community.

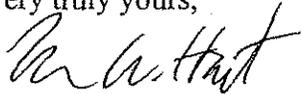
With our goal of a great college downtown in sight, we would like to request that the State consider funds from the Brownfield Remediation and Revitalization Program that will provide

additional resources for the Storrs Center project to undertake the environmental remediation necessary to move into the future phases of Storrs Center.

Storrs Center is a critical economic development initiative for not only Mansfield, but the region and State of Connecticut. The first phase of Storrs Center is estimated to generate approximately 165 retail jobs and nine building, parking and grounds management jobs. With Phase 1, the private developers of Storrs Center Alliance and Education Realty Trust will become the largest taxpayers in Mansfield, increasing the Town's Grand List by four percent.

Funding through the Brownfield Remediation and Revitalization Program for Storrs Center will greatly promote this exciting economic development and community enhancement project. We appreciate your consideration of our request. Please feel free to contact me at (860) 429-3336 for project details or regarding any question that you may have concerning this application.

Very truly yours,

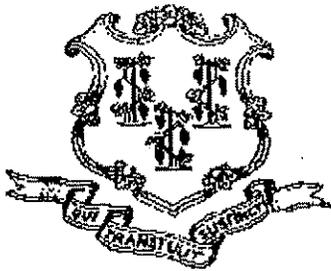


Matthew W. Hart  
Town Manager

cc: State Senator Donald E. Williams, Jr.  
State Representative Gregory Haddad  
Mansfield Town Council  
Mansfield Downtown Partnership, Inc., Board of Directors  
Cynthia van Zelm, Mansfield Downtown Partnership Executive Director  
Cherie Trahan, Mansfield Director of Finance

Attachments:

1. Town of Mansfield Brownfield Remediation and Revitalization Program Application with attachments
2. Letter of support from State Senator Donald E. Williams, Jr., and State Representative Gregory Haddad



State of Connecticut  
Department of Economic and Community Development

---

## Office of Brownfield Remediation and Development (OBRD)

### Consolidated Application Form

---

Check the funding source(s) that are being applied for:

<input checked="" type="checkbox"/>	Municipal Brownfield Grant Program
<input type="checkbox"/>	Regional Brownfield & Economic Development Grant
<input type="checkbox"/>	EPA Site Assessment Program
<input type="checkbox"/>	Statewide EPA RLF Program
<input type="checkbox"/>	Hartford EPA RLF Program
<input type="checkbox"/>	Special Contaminated Remediation Insurance Fund (SCPRIF)
<input type="checkbox"/>	Urban Sites Remedial Action Program (USRAP)
<input checked="" type="checkbox"/>	Targeted Brownfield Development Loan Program
<input type="checkbox"/>	Abandoned Brownfield Cleanup (ABC) Program
<input type="checkbox"/>	Remedial Action and Redevelopment Municipal Grant Program
<input type="checkbox"/>	CBRA Tax Increment Financing Program (future use)
<input type="checkbox"/>	Urban Act (future use)
<input type="checkbox"/>	MAA (future use)

# Application Instructions

## Office of Brownfield Remediation and Development

---

This application for financial assistance is used to determine applicant, project and program eligibility. This is a *multi-purpose application* for a number of state and federal funding programs and will be used to match a project with the resources that are available at the time of your request. This application may be reviewed by the CT DEEP and the US EPA. Other documentation may be requested. Please answer all of the questions the best you can. Attach additional sheets where necessary. Indicate 'NA' for 'not applicable' and 'not known' if needed.

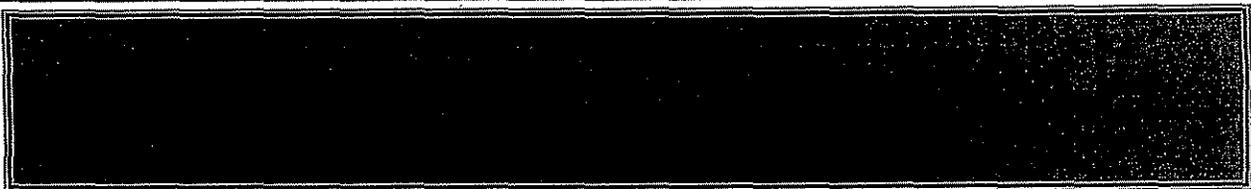
The Municipal Brownfield Grant Program is competitive and is open only to municipalities and economic development agencies associated with the municipality. The Regional Brownfield & Economic Development Grant is also competitive and is open to municipalities, economic development authorities, regional economic development authorities, or qualified nonprofit community and economic development corporations.

Who should not complete this Application:

- 1) Do not complete this form if you do not own the site and you do not have written permission from the owner(s) to access the site. Municipalities have certain rights as described in Section 22a-133dd. Please consult your attorney about these rights.
- 2) Do not complete this application if your project is a Superfund site; under the authority of the U.S. Environmental Protection Agency; considered a Resource Conservation and Recovery Act (RCRA) site; subject to a consent order or fine by the CT Energy & Environmental Protection; or owned or sold to you by the U.S. government, an agency of the U.S. government or a branch of the U.S. military.

Please return the completed application and required attachments to:

Office of Brownfield Remediation and Development (OBRD)  
Department of Economic and Community Development  
State of Connecticut  
505 Hudson Street  
Hartford, CT 06106  
860-270-8095 hotline



**SECTION I.**

**APPLICANT/OWNER INFORMATION**

1. Applicant (full legal name): Town of Mansfield  
Municipality x Economic Development Corporation  Regional Agency  Non-profit  Private Developer

Other (specify):

Note: Please include copy of 501(c) 3 or corporate certificate. In addition, if applicant is a for-profit company, please include 3 years of financials.

Related to Responsible Party: Yes x No  Details:

2. Address: 4 S. Eagleville Road, Mansfield, CT 06268

3. Contact person: Matthew Hart Title: Town Manager

Phone: 860-429-3336 Fax: 860-429-6863 Email: hartmw@mansfieldct.org

4. Owner of record (if applicant is owner please indicate): **There are multiple owners for the sites for which a grant is requested. See enclosed Site Plan SP-01, which shows three (3) Release Areas, including the address of each Release Area and the owner of record of each Release Area. Also, see attached sheet.**

Note: Please provide copy of the property tax card. If Applicant is not the Property Owner, then written permission granting site access or intention

5. Owner Address: See attached sheet.

6. Owner (Contact): See attached sheet. Title: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_

**SECTION II.**

**PROJECT NEED AND OBJECTIVES**

7. Assistance Requested: \$823,128 Nature of assistance (Grant, Loan etc.): **See attached sheet.**

8. Project Need and Objective (briefly describe project need, financial assistance need, and the final objective of proposed project): **Storrs Center is a long-anticipated Public-Private Partnership to redevelop land at the center of the Town of Mansfield and adjoining the University of Connecticut. See attached sheet.**

9. Proposed Project Activities (with this assistance) (Please give details of what activities - site investigation, remediation, development etc. - are being proposed to be funded): **See attached letter from BL Companies dated January 31, 2012 referenced in Question 7.**

10. Proposed Development: No. of units: 700 Square feet: 200,000 Other details: Open Space - 24 acres  
Residential  Commercial  Industrial  Mixed use x Other:

11. Previous Application(s) for Funding (Indicate if previously applied for DECD or any other state agency assistance. If so, provide details - dates and results):

See attached.

**SECTION III.**

**PROPERTY DETAILS AND DISCLOSURE**

12. Property address(es): (Note: Include map showing site location) See attached sheet and Site Plan SP-01.

13. Property is also known as: Storrs Center

14. Property is: Vacant  Abandoned  Underused  Operating as: \_\_\_\_\_

How long has the property been in the above condition? The release areas are in varying site conditions. Please see attached.

15. Taxes:

Current  Delinquent

Amount due: \_\_\_\_\_

**Liens/Encumbrances** (list all associated with the project): Phases 1A and 1B of Storrs Center have a construction loan with PNC Bank, in the amount of \$46,399,000. PNC Bank has a first mortgage on this land, which includes Release Area 1. We are not aware of any other liens affecting the property.

Federal Withholding	Federal Income	State Sales	State Income	Real Property	Unemployment Insurance	Personal Pro
16. Site Specifics:	Zoning:	Storrs Center Special Design District	# of acres: 47.7	# of buildings: TBD	Total SF: TBD	

Is the site a municipal foreclosure? Yes  No  If yes, (anticipated) date of foreclosure: \_\_\_\_\_

Is the Applicant, or any individual owning more than 10% of the entity, a party to any claim or lawsuit? Yes  No  If yes, provide details. \_\_\_\_\_

Is the Applicant, or any individual owning more than 10% of the entity, ever filed a bankruptcy petition or had a bankruptcy filed against it? Yes  No  If yes, attach copies of filings. \_\_\_\_\_

Will property be sold or transferred? Yes  No  If yes, (anticipated) date of sale/transfer: See attached.

**17. Public disclosure, cooperation, and security:**

Your application and the contents of your application and our discussions with you are subject to public disclosure. We may communicate with the municipality, state agencies, including CT Department of Energy & Environmental Protection, CT Department of Public Health, and the U.S. Environmental Protection Agency, and the general public. You or the owner may be requested to enroll in the CT DEEP Voluntary Remediation Program, and to cooperate with the CT DEEP and the EPA. State funding may require placement of a lien. In addition, if applicant is a private corporation, a personal guaranty may be also required from each owner of 10% or more.

If you agree to the above, please check "Yes": Yes  (to the extent the Town holds title to the remediated property)

**18. Ownership and subsidiaries:** (List Names, Titles, and % Ownership of Stockholders over 10% who own this property.)  
Note: Attach separate pages, as necessary. If other organizations are affiliated, please attach a chart of your corporate structure.

See attached.

**19. Is Site a Brownfield?** (changes from new PA) \*\*\* or expansion \*\*\*\* investigation or

C.G.S. § 32-9kk (a) (1) defines brownfields as any abandoned or underutilized site where redevelopment and reuse (\*\*\*) has not occurred due to the presence or potential presence of pollution in the buildings, soil or groundwater that requires (\*\*\*\*) remediation before or in conjunction with the restoration, redevelopment and reuse of the property.  
Yes  No  Unknown  Comments \_\_\_\_\_

**20. Groundwater Classification:** GAA  GB  GA  GC ; Private Well ; Public Water

21. Is site in a 100-year floodplain? Yes  No  A 500-year floodplain? Yes  No   
 Historic property/structure? (as appearing on the national, state or local register) Yes  No   
 Is site an existing mill? Yes  No  Is site on an existing wetland? Yes  No

Comments (Does project have required floodplain, SHPO, or wetland permits or have they been applied for?) Note: Please include copies of any permits or communication regarding the same. See attached.

22. Is contamination on the site confirmed?

Yes  No

If so, indicate time frame in which the contamination  
Is the CT Department of Energy & Environmental Protection  
aware of this project? If so provide DEEP contact.

Over the last 50 to 75 years.  
Yes  No  (ECAFs are being prepared, but  
have not yet been filed)

Has the potentially responsible party been identified?

Yes  No

Who is the potentially responsible party? See attached.

Is there off-site contamination?

Yes  No  Unknown

Is property an Establishment and subject to the CT Transfer Act?

Yes  No

23. Has Environmental Conditions Assessment Form (ECAF) been filed? I  II  III  IV  None

Details (of who will sign): Storrs Center Alliance LLC will sign the ECAF forms, when they are  
filed.

24. History of Environmental Activities (Complete this table and insert "This Request" where appropriate. This table will also be  
used to understand "readiness to proceed.") Submit electronic or hard copies of environmental reports. **These reports are  
located on the following ftp site: [ftp://ftp.blcompanies.com/general/Storrs DECDSsubmission](ftp://ftp.blcompanies.com/general/Storrs_DECDSsubmission). Username  
is ftpguest and password is engineer. The chart below is attached.**

	Consultant	Date Completed	Results/ Future Actions/Cost Estimates
Phase I ESA			
Phase II ESA			
Phase III ESA			
Remedial Action Plan			
Asbestos/Lead Surveys			
Demolition			
Abatement and/or Remediation			

**SECTION IV. ECONOMIC DEVELOPMENT AND OTHER BENEFITS**

25 a. Current jobs: See attached. 25 b. Jobs that will be lost without project: See attached.

25 c. Total expected new jobs as a result of improved site: Temporary: Permanent: 700

26. Projected increase in contribution to municipality's tax base: \$1.3 million est. annually

Current Actual	Projected 1 <sup>st</sup> Year	Projected 2 <sup>nd</sup> Year	Projected 3 <sup>rd</sup> Year	Projected Year 4-10	Projected 11-15
\$	\$	\$	\$	\$	\$

\*Was not able to enter Temporary Job information. Please see attached.

27. Community Impact:

A. Prime location: Indicate if project area is within a prime location such as the downtown, a thoroughfare or the community gateway. Also,  
name the general area that the project will be a part of.

Yes  No  Area details: See attached.

**B. Landmark:** Indicate if the project would be a neighborhood landmark. Yes  No

**28. Part of Regional Comprehensive Economic Development Strategy (CEDS)?** CEDS is a document prepared by a regional planning or economic development agency seeking to apply for federal funds. Being a part of CEDS is an indicator that the project has regional economic development significance. Please note that this question pertains only to economic development projects.

Yes  No  Other Comments: **Storrs Center is part of the Northeastern Connecticut Economic Partnership CEDS.**

### 29. Housing

**A. Incentive Housing Zones:** In its effort to reduce sprawl and conserve land, the state has introduced the Incentive Housing Zone program (see C.G.S § 8-13n) whereby municipalities are encouraged to create zones that allow higher density housing.

Has your municipality (in which the property falls) enrolled in the state's HOMEConnecticut Incentive Housing Zone program (visit [www.homeconnecticut.org](http://www.homeconnecticut.org) for details)? Yes  No

Has your municipality pursued building higher density housing after adoption of the incentive housing overlay zone? Yes  No

**B. Workforce Housing Development:** Workforce housing is defined as affordable housing for the typical worker. Workforce housing is an indicator of steps being taken to retain Connecticut's workforce in the state.

Does the project promote workforce housing? Yes  No  Other Comments:

## SECTION V.

## READINESS TO PROCEED

### 30. Project Plan:

A. What stage of planning is the project in?

No plan  Conceptual  Schematic  Design and Development  Construction Drawings

Comments: **See attached.**

**31. End Use:** The more detailed the end uses are, the closer it is that a project is ready to be implemented. Is the type of end use (e.g. industrial, mixed use etc.) and the size (number of units, square footage etc.) known? Or is the type of the project only known with specifics such as size of the project to be determined later? Or is the end use not identified or known at all?

Type and size known  Only type known  End use not identified or known

**See attached.**

A. Is there intent to sell the property after clean-up?

No  Yes, buyer known  Yes, buyer unknown

Details of buyer (if known):

**32. Partnerships/Agreements (provide details, if needed):** (Note: Please provide copies of any agreements, RFPs/RFQs and/or selection or contract awards.)

Partnerships or agreements been made?  RFP/RFQ been sent out?  Has a developer been identified?

Details: **See attached.**

**33. Project Timeline:** When is the project ready to start using this requested funding? **Storrs Center is under construction. Work can begin immediately on environmental clean-up.**

See attached timeline.

**34. Permits and approvals:** Please list all required permits and approvals with status. **See attached.**

**35. Project Financials Table:** Please complete the table below showing the sources and uses of funds. Attach separate tables if required.

Project Activity (Use of Fund)	Source of Fund					
	DECD	Other State funds	Federal	Local	Private	Total
Land purchase					2,500,000	2,500,000
Environmental						
Assessment					178,180	178,180
Remediation	70,022					70,022
Abatement					181,770	181,770
Monitoring						
Demolition	130,460					130,460
Construction	12,092,876		7,500,000	3,000,000	70,000,000	92,592,876
Administration soft costs					27,000,000 (Misc. Devel. Costs)	27,000,000
Development fee						
Legal costs (DECD)	7,042				11,178	18,220
Other costs (A&E)	850,007		1,053,200		3,000,000	4,903,207
Other costs (GHTD)			234,300			234,300
Other costs (ITS)			250,000			250,000
<b>Total</b>	<b>13,150,407</b>		<b>9,037,500</b>	<b>3,000,000</b>	<b>102,871,128</b>	<b>128,059,035</b>

**Comments:** Please include any details that cannot be included in the table. Example, details of type of fund (cash, grant, or loan); any specifics regarding source of funds; or any requirement for matching funds or collateral.

**The public funding listing includes all funds allocated in the categories above for the overall Storrs Center project. The private funding reflects Phase 1 only. Estimates for future phases can be provided upon request. Future remediation costs are not included in this chart. Please also see attached.**

**36. Applicant's Commitment of Funds:** Please confirm that private funds are committed and available. In addition, should the funding be approved, has the bank financing been secured? *(Note: Please provide documentation confirming the above.)*

Storrs Center Alliance has committed to provide private funds for the Storrs Center project pursuant to the Development Agreement with the Mansfield Downtown Partnership, referenced in the Supplemental Information, Question 21. In addition, Storrs Center Alliance and Education Realty Trust have committed to provide all private funding for the development of Phases 1A and 1B pursuant to the Development Agreement referenced in Supplemental Information, Question 21. Construction financing for Phases 1A and 1B is being provided by PNC Bank and People's United Bank pursuant to a \$46,399,000 Construction Loan; a copy of the mortgage securing the loan is included in this application.

**SECTION VII. ENVIRONMENTAL BENEFITS (CONSISTENT WITH RESPONSIBLE GROWTH)**

Note: It is important to note that proposed projects do not have to satisfy all of the responsible growth criteria. This process will help identify projects that are more supportive of the state's responsible growth policies. Please provide narrative discussion if required to support any of your answers.

**37. Regional Collaboration:** Is the project a regional collaboration effort of two or more municipalities?  
Yes  No  Comments: **See attached.**

**38. Public Utility Service Area:** Is the project within an existing public utility service area? Yes  No   
If no, would the project need new public utilities? Yes  No  Details:

**39. Old Mills/Historic Buildings:** Does the project include or assist in reuse or rehabilitation of any old mills or historic buildings (appearing on the national Register of Historic Places, State Register, or a designated Local Historic Property)? Yes  No  Details:

**40. Transit-oriented Development (TOD), Public Transit and Pedestrian Environment:**

- A. Is the project a TOD? Yes  No
- B. Is the proposed project within about half a mile from a train station or a bus transit stop? Yes  No
- C. Does the project have any features that would encourage use of public transit? (Example: bus shelters, bus pull-offs, train station facilities, sidewalks, shuttle buses, bicycle lockers, etc.) Yes  No
- D. Does the project area (half-mile radius of site) have sidewalks and/or pedestrian and bicycle facilities? Yes  No

Details: **See attached.**

**41. Mixed-use Development:**

A. Is the project a mixed-use development? Or does the project area (half-mile radius of site) include a variety of land uses such as residential, commercial, office, retail, etc.? Or does the project address obtain a walkscore™ (approximate measure of the proximity from the project site to variety of land uses – go to [www.walkscore.com](http://www.walkscore.com)) of 50 or more? Yes  No  Walkscore™ : **Walkscore is 52. See attached for additional information.**

B. Does the project application include any zoning changes to enable mixed-uses in the project site or general project area? Yes  No

Comments: **See attached.**

**42. Sustainable Standards (provide details if necessary):**

- A. Are LEED, ASTM, Green Globes or any other comparable best management practices/standards for green building design proposed to be used? Yes  No
- B. Will construction and/or appliances and fixtures meet ENERGY STAR standards? Or does the project propose to use alternative energy sources such as wind, solar, hydro, geothermal, etc.? Yes  No
- C. Does the project promote land conservation through the use of higher densities, compact building design, smaller lot sizes, smaller setbacks, etc.? Yes  No
- D. Does the project incorporate other sustainable development practices such as water conservation, good storm water management techniques, natural resources conservation and/or other comparable sustainable standards, conditions or characteristics? Yes  No

Details: See attached.

**SECTION XIII. ATTACHED DOCUMENTS (CHECKLIST)**

Please indicate which documents are attached. *Please do not include original document, only copies.*

- Applicant/Ownership/Site Information:
  - 501(c) 3 or corporate certificate (see Item 1)
  - 3 years of financials if for-profit company (see Item 1)
  - Business Pro Forma
  - Property tax card, rights to site access and/or intention to acquire title to property (see Item 4)
  - Site Location map (see Item 13)
  - Ownership and Subsidiary Information (see Item 19)
- Environmental Information
  - Permits (see Item 21 and 35)
  - Correspondence, consent orders, violations, corrective action from EPA/DEEP, RCRA Permit (see Item 24)
  - Environmental Site Assessments (Phase I, II, III), RAPs, Cost Estimates (see Item 24)
  - Environmental Land Use Restriction, Environmental Conditions Assessment Form (see Item 23)
- Readiness to Proceed/Financials
  - Agreements, RFPs/RFQs, and/or selection or contract awards (see Item 33)
  - Applicant's commitment of funds (see Item 33)
- Other enclosed documents that would be helpful to evaluate your request for financial assistance:
  - Please describe: [REDACTED]
  - Please describe: [REDACTED]
- For all applicants:
  - State of Connecticut State Elections Enforcement Commission Form 10 (N/A for municipalities)

**SECTION IX. CERTIFICATION BY APPLICANT**

It is hereby represented by the undersigned that, to the best of my knowledge and belief, no information or data contained in the application, the financial statements or in the attachments are in any way false or incorrect, and that no material information has been omitted. The undersigned agrees that banks, credit agencies, the Connecticut Department of Labor, the Connecticut Department of Revenue Services, the Connecticut Department of Energy & Environmental Protection, the U.S. Environmental Protection Agency and other references are hereby authorized now, or anytime in the future, to give the Connecticut Department of Economic and Community Development any and all information in connection with matters referred to in this application, including information concerning the payment of taxes by the applicant. In addition, the undersigned agrees that any funds provided pursuant to this application will be utilized exclusively for the purposes represented in this application, as may be amended. The undersigned understands that the Connecticut Department of Economic and Community Development's agreement to review this application is in no way a commitment to provide funding. Such a commitment can be provided only following the execution of a contract between the applicant and the State of Connecticut. As such, any funds expended by the applicant prior to these approvals will be done entirely at the risk of the applicant.

	Town Manager	02/02/2012
Signature	Title	Date
Matthew W. Hart	Town of Mansfield	
Print Name	Organization	

February 3, 2012

**Supplemental Information from the Town of Mansfield for State of Connecticut  
Department of Economic and Community Development Office of Brownfield  
Remediation and Development Application**

Section I. Applicant/Owner Information

4. Owner of record:

As noted on the enclosed Site Plan SP-01, there are three (3) Release Areas:

Release Area 1: Owner of Record is Leyland Storrs, LLC and EDR Storrs LLC

Release Area 2: Owner of Record is the Town of Mansfield

Release Area 3: Owners of Record are: (i) University of Connecticut; (ii) Storrs Center Alliance LLC; and (iii) Town of Mansfield.

\* Please note that not all the property tax cards reflect the most recent owners.

*See attached Site Plan – SP-01.*

5. Owner Addresses:

Leyland Storrs, LLC and Storrs Center Alliance LLC  
c/o LeylandAlliance LLC  
P.O. Box 878 – 233 Route 17  
Tuxedo, New York 10987

EDR Storrs LLC  
c/o EdR  
530 Oak Court Drive, Suite 300  
Memphis, TN 38117

Town of Mansfield  
4 S. Eagleville Road  
Mansfield, CT 06268

University of Connecticut  
Office of University Planning  
Real Estate & Risk Management  
31 LeDoyt Road, Unit 3094  
Storrs, CT 06269-3396

6. Owner Contacts:

Leyland Storrs, LLC and Storrs Center Alliance LLC  
Howard Kaufman, Managing Member – Phone: 845-351-2900 Ext 224 Cell: 914-443-6338 Fax: 845-351-2922 [hkaufman@leylandalliance.com](mailto:hkaufman@leylandalliance.com)

EDR Storrs LLC  
Rhonda Johannesen, Sr. Vice President – Phone: 901-260-2735 Fax: 901-259-2561  
[rjohannesen@edrtrust.com](mailto:rjohannesen@edrtrust.com)

Town of Mansfield  
Matthew Hart, Town Manager – Phone: 860-429-3336 Fax: 860-429-6863  
[hartmw@mansfieldct.org](mailto:hartmw@mansfieldct.org)

University of Connecticut  
Robert Sitkowski, Real Estate Officer – Phone: 860-486-3396 No fax.  
[robert.sitkowski@uconn.edu](mailto:robert.sitkowski@uconn.edu)

Section II. Project Need and Objectives

7. Assistance Requested:

Total assistance requested is \$823,128 comprised of past cost and estimated future cost, as follows:

Past Cost: \$206,393 (*See attached Storrs Center Environmental Costs*)  
Estimated Costs: (*See attached letter dated January 31, 2012 from BL Companies*)

Release Area 1:	\$42,500
Release Area 2:	\$146,500
Release Area 3:	\$263,000
HBMI:	\$164,735
TOTAL:	\$823,128

Due to unanticipated amounts required to investigate and remediate, grant assistance is strongly preferred, but loan assistance would also be very welcome.

8. Project Need and Objective:

The first phase of Storrs Center (Phase 1A) is now under construction, with Phase 1B set to commence construction in April 2012. Additional phases will follow, with the final goal being to create a vibrant new town center for the Town of Mansfield and the University of Connecticut, thereby stimulating substantial new economic activity, and strengthening both the Town and the University. At completion, approximately 700 new residences are planned, together with approximately 200,000 square feet of retail, office and other commercial uses.

The designated developer, Storrs Center Alliance LLC and its affiliate, Leyland Storrs LLC, has agreed to undertake any necessary remediation under DEEP's Voluntary Remediation Program. The Town of Mansfield has agreed to assist by seeking grant and other public funding.

Funds received by the Town of Mansfield will be made available to the party undertaking such remediation. A sub-recipient agreement will be entered into by the Town and such party. The party undertaking such remediation will have the right to access all of the affected property to conduct environmental remediation activities.

The requested assistance is needed in order to fill funding gaps caused by greater-than-anticipated costs of remediation.

*See attached Phasing Plan.*

#### 9. Proposed Project Activities:

*See attached letter dated January 31, 2012 from BL Companies referred to in Question 7.*

#### 11. Previous Application(s) for Funding

The Town of Mansfield has applied for funding through the CT DECD for the planning and public infrastructure components of Storrs Center. Details are as follows:

##### Small Town Economic Assistance Program (STEAP) Grants:

1) Applied for \$500,000 grant on November 14, 2001 and received \$500,000 grant on May 30, 2002 (DECD Project #2002078003). Funding was used for development of the State approved Storrs Center Municipal Development Plan. Grant was completed and closed in May 2010.

2) Applied for \$500,000 grant on July 28, 2004 and received \$500,000 grant on September 28, 2004 (DECD Project #2005078001). Funding has been used for the remediation and demolition of the former University of Connecticut Publications building to allow for the first building of Storrs Center to be constructed (construction began in June 2011). Remaining funds will be used for the realignment of and improvements to Dog Lane, adjacent to the first two buildings for Storrs Center.

3) Applied for \$500,000 grant on February 28, 2008 and received \$200,000 grant on September 25, 2009 (DECD Project #2010078001). Funding was used for professional parking assistance, and design of the Dog Lane improvements (see above). Grant was completed and closed in December 2011.

4) Applied for \$500,000 grant on June 17, 2011 and received \$500,000 grant on January 3, 2012. Funding will be for infrastructure (utilities and parking) for the Village Street in Storrs Center. The Village Street will serve the additional shops, restaurants and offices

to be located in the downtown. As grant was just received, a project number has not been assigned by the State.

5) The Town applied for STEAP grants, during the applicable rounds, on August 16, 2002; December 9, 2005; and July 16, 2010. The Town did not receive grants during these rounds.

#### Urban Act Grants:

In August 2005, the Town applied for an Urban Action Grant for funding for municipal parking facilities (\$12 million); Storrs Road improvements (\$2.5 million); and relocation assistance (\$500,000). On March 30, 2007, the Town was awarded \$2.5 million for Storrs Road improvements (DECD Project #2006078001). Design has been completed for the Storrs Road improvements, and utility work will start in February 2012. On May 30, 2008, the Town was awarded \$10 million for the parking garage in Storrs Center (DECD Project #2009078001). Construction of the garage is underway and scheduled to be completed by July 2012.

#### Section III. Property Details and Disclosure

12. Property address(es): See Site Plan SP-01, and see the following:

Release Area 1: 1266 Storrs Road, Mansfield, CT

Release Area 2: 4 Dog Lane, Mansfield, CT

Release Area 3: 1228 Storrs Rd., Mansfield, CT

14. Property conditions:

Release Area 1 is now under construction as part of Phase 1A of Storrs Center.

Release Area 2 is currently operating as an auto repair shop. The property will be demolished in April 2012 and remediated as part of Phase 1B of Storrs Center.

Release Area 3 is currently used, in part, by the University of Connecticut for the UConn Print Shop (the balance is undeveloped). It is scheduled to be vacated in May 2012 and will then be demolished and remediation will begin. This area is part of Phase 4 of Storrs Center, and is anticipated to be developed with a grocery store and other uses in the Spring of 2013. A small portion of this area will be redeveloped by the Town of Mansfield as a public street that is part of Storrs Center.

16. Will property be sold or transferred?

Leyland Storrs, LLC and EDR Storrs LLC have stated they have no plans to sell the property that includes Release Area 1. The Town has no intention of selling the land that includes Release Area 2, or the land it owns within Release Area 3. UConn expects to transfer the land it owns in Release Area 3 to Storrs Center Alliance, pursuant to existing

Purchase and Sale Agreements. Storrs Center Alliance has no plan to sell property within the Release Area 3.

18. Ownership and subsidiaries:

*Please see the attached "Storrs Center Organizational Chart" for the ownership of Storrs Center Alliance LLC, Leyland Storrs LLC, and LeylandAlliance, LLC. We understand that EDR Storrs, LLC is controlled by EdR, a public company traded on the New York Stock Exchange. EdR is a real estate investment trust.*

21. Comments:

State Historic Preservation Office review - An Environmental Impact Evaluation was conducted for the Storrs Center project and a Record of Decision was made by the State of Connecticut Office of Policy and Management on April 28, 2003 that the "Environmental Impact Evaluation for Graduate Student Apartments & Downtown Mansfield Master Plan Projects" satisfied environmental impact criteria of the Connecticut Environmental Policy Act. As part of that evaluation, the Environmental Impact Evaluation referenced a letter from the State Historic Preservation Office (SHPO) (August 22, 2001) that concluded that the Storrs Center site lacks archaeological sensitivity and no further archaeological consideration was warranted. In addition, the SHPO indicated that the project will not impact historical or architectural resources listed on or eligible for the National Register of Historic Places. *The letter from the SHPO is attached.*

Is site on an existing wetland? – A portion of the Storrs Center project (but not within the three (3) release areas) will be located on existing degraded wetlands that pursuant to local, state and federal approvals will be filled. For years, a small wetland area has suffered from stormwater run-off and sedimentation and no longer supports biological life. The effects of the degradation were visible as the sediment had built up significantly in some areas. The wetlands and stormwater management have been studied extensively for Storrs Center. The attached reports: "Wetlands Functions & Values Assessment, Storrs Center, Mansfield, CT" by Michael Klein of Environmental Planning Services (August 21, 2008) and the "Summary of Baseline Biodiversity Studies Conducted for Storrs Center" prepared by Dr. Michael Klemens (August 28, 2007) as well as the master stormwater management plan comprehensively describe wetland systems and mitigation. There will be improved surface and groundwater quality adjacent to existing wetlands as a result of a stormwater management system using Best Management Practices (BMPs). *See attached Master Stormwater Management Plan prepared by BL Companies (June 25, 2007) (without appendices). See attached the following reports: "Wetlands Functions & Values Assessment, Storrs Center, Mansfield, CT" by Michael Klein of Environmental Planning Services (August 21, 2007) and the "Summary of Baseline Biodiversity Studies Conducted for Storrs Center" prepared by Dr. Michael Klemens (August 28, 2007).*

The reports are supported by the local, state and federal approvals of the wetlands plan and the master stormwater management plan.

On October 1, 2007, the Mansfield Inland Wetlands Agency approved Storrs Center Alliance's application for an Inland Wetlands license. The license allows for the fill of .29 acres of degraded wetlands while protecting the other wetlands as well as the critical ecologically significant vernal pool. No development can occur within 100 feet of the vernal pool.

On October 31, 2008, the Connecticut Department of Environmental Protection issued a 401 water quality certification permit for Storrs Center, authorizing the proposed stormwater discharges from the project. *See attached letter from the CT Department of Environmental Protection approving a 401 water quality certification permit for Storrs Center (October 31, 2008).*

On November 4, 2008, the US Army Corps of Engineers approved a federal wetlands permit to fill the .29 acres of degraded wetlands and concluded that this fill would not have a major impact on the wetlands. *See attached letter from the Department of the Army, New England District, Corps of Engineers (November 4, 2008) (without attachments).*

*See attached Town of Mansfield wetlands map.*

22. Who is the potentially responsible party?

The Town is not aware that any party has been determined by a governmental entity to be a "potentially responsible party," by a governmental authority however, as noted elsewhere herein, Storrs Center Alliance and its affiliated entity, Leyland Storrs, LLC, have agreed to remediate the property under the Voluntary Cleanup Program.

24. History of Environmental Activities:

*See the attached chart prepared by BL Companies.*

*Please also see ftp site: [ftp://ftp.blcompanies.com/general/Storrs\\_DECDSUBMISSION](ftp://ftp.blcompanies.com/general/Storrs_DECDSUBMISSION). User name is ftpguest. Password is engineer.*

Section IV. Economic Development and Other Benefits

25 a. and 25 b. Current jobs and Jobs that will be lost without the project:

Storrs Center is under construction. There are some businesses located in the Storrs Center area that will be affected by the new construction. Three businesses with single proprietors and no employees have relocated to other sites in Mansfield. One business relocated to the University of Connecticut Student Union and an additional business will be relocating to another site in Mansfield. One business closed and is relocating to Bolton, Connecticut. Two businesses are expected to close with an estimated 20

employees. Over the last five years, two business owners retired and closed their businesses.

The current operating businesses of Body Language, Husky Pizza, Select Physical Therapy, Skoras Barbershop, Storrs Automotive, Subway, and Travel Advisors International, will be moving into the new project.

25 c. Total expected new jobs as a result of improved site:

Temporary: In July 2005, Urban Partners conducted an analysis of full-time equivalents for construction jobs as part of the Storrs Center Municipal Development Plan. Based on 730 units of housing and 232,500 square feet of commercial development, it was predicted there would be 115 FTE jobs annually for a 7-year construction period.

Permanent: A fiscal analysis was performed by AECOM for the Town of Mansfield in late 2010. For Phases 1A and 1B (approximately 288 apartment units, and 72,000 square feet of commercial), it estimated 165 permanent retail jobs and nine building, parking and grounds management jobs once these first two phases become operational. Phase 1A will open in August 2012 and Phase 1B is scheduled to open in August 2013.

In July 2005, Urban Partners conducted an analysis of full-time equivalents as part of the Storrs Center Municipal Development Plan. \*Based on 730 units of housing and 232,500 square feet of commercial development, it was predicted there would be 895 permanent FTE jobs annually.

\*Please note that the overall program for Storrs Center has changed somewhat since the time the analysis was conducted. The current estimate is approximately 700 units of housing and 200,000 square feet of commercial development.

27. Community Impact:

A. Prime location:

Storrs Center is located in the heart of the village of Storrs, in the civic core of the Town of Mansfield and at the south end of the University of Connecticut campus. Storrs Center is located along Storrs Road, the main street in Mansfield. Along with being located adjacent to the University, it is next to the Mansfield Town Hall, community center, regional high school, Storrs Post Office, and existing stores and offices.

30. Project Plan:

Phase 1A is under construction and scheduled to open in August 2012. Construction drawings have been completed for Phase 1B and construction is set to start in April 2012 and be completed in August 2013.

The remaining phases of Storrs Center are in schematic design.

The tentative construction schedule for those phases is as follows:

Phase 1C: Spring 2013-August 2014

Phase 4: Spring 2013-Summer 2014

Phase 2: Spring 2014-Summer 2015

Phase 3: Spring 2015-Summer 2017

*Phasing Plan was previously attached under Question 8.*

31. End Use:

The following general end uses have been identified by phase:

Phase 1 – Approximately 450 residential units; 100,000 square feet of commercial

Phase 2 – Approximately 40,000 square feet of commercial

Phase 3 – Approximately 200 to 250 residential units

Phase 4 – Approximately 35,000 square feet of commercial

32. Partnerships/Agreements:

The Mansfield Downtown Partnership, Inc. is the Town of Mansfield's municipal development agent for Storrs Center. In this role, it has guided the development of Storrs Center.

On May 12, 2003, the Mansfield Downtown Partnership released a Request for Qualifications (RFQ) for a master developer for Storrs Center. Three addendums were released subsequent to the RFQ. Three teams were interviewed by the Mansfield Downtown Partnership and Storrs Center Alliance was chosen as the master developer. *The RFQ and the addendums are attached.*

There are two agreements related to Storrs Center that govern management of the project.

A development agreement was signed between the Mansfield Downtown Partnership and Storrs Center Alliance LLC on August 3, 2004. This agreement was revised on March 31, 2011. *The March 31, 2011 agreement supersedes the August 3, 2004 agreement and is attached.*

The Town of Mansfield, Storrs Center Alliance LLC and its development partner Education Realty Trust, Inc, also have a development agreement for Phases 1A and 1B.

Storrs Center Alliance and Education Realty Trust have assigned their rights thereunder to their affiliated entities, Leyland Storrs, LLC and EDR Storrs LLC. *A copy of the agreement, executed in February 2011, as supplemented and amended, is attached.*

### 33. Project Timeline:

As mentioned above, the tentative construction timeline is as follows:

Phase 1C: Spring 2013-August 2014

Phase 4: Spring 2013-Summer 2014

Phase 2: Spring 2014-Summer 2015

Phase 3: Spring 2015-Summer 2017

### 34. Permits and approvals:

The Storrs Center project has received numerous approvals over the last few years. An Environmental Impact Evaluation was conducted for the Storrs Center project and a Record of Decision was made by the State of Connecticut Office of Policy and Management on April 28, 2003 that the "Environmental Impact Evaluation for Graduate Student Apartments & Downtown Mansfield Master Plan Projects" satisfied environmental impact criteria of the Connecticut Environmental Policy Act. *A copy of the Record of Decision is attached.*

In January 2006, the Connecticut Department of Economic and Community Development approved the Storrs Center Municipal Development Plan after local and regional approvals. *A copy of the approval letter is attached.*

In June 2007, the Mansfield Planning and Zoning approved the Storrs Center Special Design District for the Storrs Center site with associated mixed-use zoning and design guidelines. *A copy of the approval letters are attached.*

In the fall of 2008, the project received its Connecticut Department of Environmental Protection 401 water quality certification permit, authorizing the proposed stormwater discharges from the project. A US Army Corps of Engineers federal wetlands permit to fill .29 acres of degraded wetlands was issued. These letters were included under Question 21. A local wetlands permit had been previously approved by the Mansfield Inland Wetlands Agency in October 2007. *A copy of the approval letter is attached.*

On June 14, 2011, the Connecticut State Traffic Commission approved a certificate for traffic, pedestrian and transit improvements to Storrs Road (STC No. 077-0804-01/Certificate No. 1849). *A copy of the certificate is attached.*

In 2011, the Mansfield Town Building Official approved a building permit for Town Square 1 (July 27, 2011), and Dog Lane 1/2 (August 17, 2011) as part of the Phase 1A buildings and the parking garage (October 26, 2011).

## Section VI.

### 35. Projects Financial Table:

Please note that as the public infrastructure projects are put out to bid and begin construction, budget line items may shift. In addition, a detailed budget has not been developed for the STEAP grant for Village Street infrastructure received in January 2012. Funding is included in the table as \$500,000 for construction.

Under Legal costs, in the DECD column, are costs that DECD charged to the grant for review of grant documents.

Under Other costs, the Greater Hartford Transit District (GHTD) is administering the Town's Federal Transit Administration grant.

Under Other costs, funding is budgeted for ITS equipment for the intermodal transportation center.

## Section VII. Environmental Benefits (Consistent with Responsible Growth)

### 37. Regional Collaboration:

The Storrs Center project has been supported by the Windham Region Council of Governments (WINCOG) from its inception. Both the Town's Plan of Conservation and Development and the Windham Region Land Use Plan have long identified the area where Storrs Center is being constructed as a node for development in Mansfield.

Furthermore, as required by the State's approval process, WINCOG's Regional Planning Commission approved the Storrs Center Municipal Development Plan on September 27, 2005. As part of that approval, comments included the following:

"The Regional Planning Commission applauds the efforts of the Mansfield Downtown Partnership in striving to carefully plan for Storrs' future. The Storrs Center Municipal Development Plan embodies the Downtown Partnership's dedication to making Storrs an attractive and vital urban center in the 21<sup>st</sup> century."

The proposed municipal development plan is very compatible with the Windham Region Land Use Plan. The proposed municipal development plan represents an exciting and innovative application of many of the region's goals and policies, particularly those relating to "Central Areas with Public Utilities."

In addition, the Windham Region Council of Governments (WINCOG) Regional Transportation Plan (adopted on October 5, 2005) includes the following language about Storrs Center: "A transit hub accommodating all modes of transportation should be considered and incorporated into the Mansfield's Storrs Center "Downtown Project."

#### 40. Transit-oriented Development (TOD), Public Transit and Pedestrian Environment:

The concept for Storrs Center is the creation of a downtown with a Main Street, a town square, new streets and lanes supporting mixed uses, and a residential enclave buffering a conservation area. This village of neighborhoods will be bordered on one side by a civic and educational precinct – Mansfield Town Hall, EO Smith High School, the University of Connecticut – and on the other by woodlands.

The new downtown has always focused on being walkable, with all neighborhoods in Storrs Center and the civic uses within a 5 minute walking distance of the center of the project area. Sidewalks will be provided along all streets in the project.

With the goal of a pedestrian friendly project and one that focuses on alternative forms of transportation, the Mansfield Downtown Partnership applied for and received two Federal Transit Administration grants to create an intermodal transportation center and transit pathway to serve Storrs Center. Both projects are close to design completion and will start construction in spring/summer 2012.

The plan for the intermodal transportation center is to co-locate multiple transportation modes in one central location. The center will provide a viable, convenient, centrally-located transfer station for University of Connecticut transit services, Windham Region Transit District (WRTD) local and express bus services, WRTD's ADA Paratransit, demand response, Dial-A-Ride, and intercity bus services, and taxi service. Associated site improvements will include enhanced pedestrian access and bicycle commuting facilities.

The intermodal transportation center design incorporates such items as a passenger waiting area with restrooms; bicycle commuting facilities with lockers; a transit informational kiosk and electronic information systems; a ticket counter that can sell fare media for the various modes of transportation; and a vending area. The intermodal transportation center will be located next to the parking garage which will include car sharing areas; car charging stations; and secure bicycle storage. In addition, to support the center, the project area will include bus stops, bicycle racks, and a transit-related pathway leading to the center, e.g., roads, sidewalks, signals, lighting and signage.

Storrs Center has been planned to attract local residents, University students, faculty and staff as well as visitors from the surrounding towns and all of Eastern Connecticut. It will be a regional destination where additional restaurants and retail opportunities will be developed, where they are currently limited. The Mansfield and regional community is committed to transit. The University of Connecticut and the Windham Region Transit District provide local and regional bus service to residents of Mansfield, and University

of Connecticut students, faculty and staff through a pre-paid fare system. Intercity buses serve the University area and currently load on the University campus. This service (Peter Plan and Mega Bus) is included in the operations of the intermodal transportation center.

One of the Town's east/west bikeways (Hanks Hill Road to S. Eagleville Road to Separatist Road) is adjacent to the south boundary of the project and will be accommodated through the project to access the intermodal transportation center. As noted, the intermodal transportation center and parking garage design incorporates bike commuting facilities.

#### 41. Mixed-use Development:

The vision for Storrs Center has always been as a mixed-use development with the goal to create a true college downtown. Storrs Center will combine retail, restaurants and office uses with a variety of residence types including studios, town homes, condominium apartments and rental apartments. The remainder of the site will be preserved primarily for open space and conservation. The Town plan will knit architecture, pedestrian oriented streets, small lanes, and public spaces into a series of small neighborhoods that will make up the new fabric of the Town center. Ground floor retail and commercial uses opening onto landscaped sidewalks and intimate streets will reinforce traditional street front activity and shared community spaces will be supported by residences above and throughout the neighborhood.

To accommodate the mixed-uses described above, the Storrs Center project area, including the planned location for the intermodal transportation center, was rezoned in June 2007 to a new Storrs Center Special Design District (SC-SDD) zone classification. The review by the Planning and Zoning Commission included four nights of public hearings. The SC-SDD zone authorizes an assortment of commercial and residential uses and all uses, structures and site improvements must comply with associated site plans, design standards and storm water management, traffic, and parking requirements. Mansfield's Director of Planning and Economic Development is authorized to approve zoning permits in this district that is consistent with approved standards for the zone.

The expressed objectives of the Storrs Center Special Design District are 1) to encourage revitalization and compatible development within the center of Mansfield; 2) to promote a mix of compatible land uses including retail, service, office, residential and open space uses, developed in a pedestrian friendly environment; and 3) to accomplish the objectives set forth in the Storrs Center Municipal Development Plan and the Mansfield Plan of Conservation and Development (revised in 2006).

In 2008, the Storrs Center project was recognized by the 1,000 Friends of Connecticut as one of two exemplary "smart growth" projects in the State.

#### 42. Sustainable Standards:

Both the Mansfield Downtown Partnership and Storrs Center Alliance are committed to achieving a sustainable project with Storrs Center. From preservation of a vernal pool with an active wood frog population to ensuring that Energy Star appliances are included in the buildings, the team was focused on protecting, and preserving the environment. Overall planning for Storrs Center is based on principles of environmental stewardship with a long term approach to creating a “green” community.

Storrs Center will be a compact, pedestrian-friendly, efficient, and diverse community. Compact planning strategies and mixed-use neighborhood and building designs will facilitate stakeholder participation, minimize the use of natural resources and the construction of new infrastructure, reduce dependence on cars, and preserve valuable existing natural landscape features. Particular consideration has been given to the protection of ecosystems in the surrounding wetland and woodland areas, resulting in a concentrated plan that simultaneously creates a walkable environment with less dependence on cars.

In 2008, working with the Mansfield Downtown Partnership’s Planning and Design Committee and the Town’s Recycling Coordinator, Sustainability Guidelines were drawn up, based on the tenets of Smart Growth and Sustainable Development practices. The Guidelines were approved by the Mansfield Downtown Partnership’s Board of Directors in August 2008. The Planning and Design Committee will continue its involvement by monitoring the implementation of the Guidelines.

The key goals of the Sustainability Guidelines are:

- Preservation of open space and critical ecosystems, using land resources efficiently
- Proper project siting and intelligent land use
- Improving energy efficiency
- Encouraging redevelopment of previously developed areas within existing communities
- Creating desirable, mixed-use neighborhoods with a compelling sense of place
- Conservation of materials and resources during the construction process
- Enhancement of indoor environmental quality

The construction of Storrs Center will dramatically improve the management of stormwater and the conditions in the surrounding wetland environments. All stormwater run-off within the project area will be captured and filtered before being carefully released over time into the surrounding environment in a manner that emulates a more natural process. Best management practices, filter systems, and bio-swales will be used to capture stormwater and clean it up before re-introducing the cleaned water into the environment. Clean water will sustain the ecology of the wetland areas and nearby vernal pool, and replenish groundwater resources.

The sustainability guidelines that have already been developed closely parallel the LEED for Neighborhood Development (LEED-ND) program.

In 2011, the Partnership's Planning and Design Committee began reviewing the Guidelines against a checklist that the development team must provide to ascertain whether the Guidelines are being followed. Thus far, the mixed use buildings, the parking garage, and intermodal transportation center have been preliminarily reviewed by the Committee. Final review will occur once each building is completed.

While the Sustainability Guidelines are intended to strike a balance between advanced green building practices and economic considerations, they are also intended to be flexible and to adapt to the innovations in the construction field that continue to improve what can be realized within reasonable economic parameters. The Guidelines represent a vision for the future and are not intended to be a static document. As new technology and systems are developed and become more affordable, the Guidelines will be updated to incorporate new thinking, information and technology.

The Sustainability Guidelines are available on the Partnership's website at [www.mansfieldct.org/mdp](http://www.mansfieldct.org/mdp).



State of Connecticut  
GENERAL ASSEMBLY  
STATE CAPITOL  
HARTFORD, CONNECTICUT 06106-1591

February 1, 2012

Catherine H. Smith  
Commissioner  
State of Connecticut  
Department of Economic and Community Development (CT DECD)  
Attn. Ms. Lilia Kieltyka  
505 Hudson Street  
Hartford, CT 06106-7106

Re: Town of Mansfield Application to the CT DECD Brownfield Remediation and Revitalization Program

Dear Commissioner Smith:

We are writing today in support of the Town of Mansfield's application to the CT Department of Economic and Community Development's Brownfield Remediation and Revitalization Program for assistance with environmental remediation at the Storrs Center project. Funds from the Brownfield Remediation and Revitalization Program will provide additional resources for the Storrs Center project to undertake the environmental remediation necessary to move into the future phases of Storrs Center.

After many years of planning, Storrs Center broke ground in May of 2011 with the first phase to open in August of this year. Phase 1A includes 127 apartments and approximately 27,000 square feet of commercial development. The parking garage, which will provide parking for both residents and visitors broke ground in October and will be completed by August as well. Construction of the Phase 1B mixed-use buildings will begin in April of this year, and open in August 2013.

Storrs Center is a critical economic development initiative for not only Mansfield, but the region and State of Connecticut. The first phase of Storrs Center is estimated to generate approximately 165 retail jobs and nine building, parking and grounds management jobs. With Phase 1, the private developers of Storrs Center Alliance and Education Realty Trust will become the largest taxpayers in Mansfield, increasing the Town's Grand List by four percent. This latter point is important because Mansfield is very dependent on state revenue, which places the Town in a tenuous position.

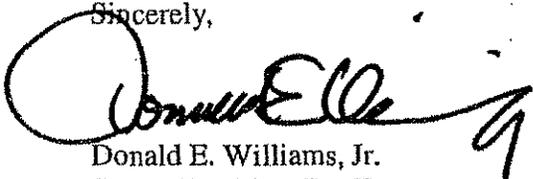
Along with the critical jobs created and increased tax revenue, Storrs Center would allow the Town to improve its quality of life by providing the community with more services and amenities as well as badly needed civic space with the addition of the town square and other small public parks. Mansfield would now have a true town center, as enjoyed by other communities in New England and around the nation.

Lastly, Storrs Center would benefit the University of Connecticut and the State by increasing the University's ability to provide university students and staff with off-campus opportunities and services that exist in most of the nation's successful collegiate communities. Once Mansfield has those amenities, the University would be better able to recruit and retain the best and the brightest among students, faculty and staff. Moreover, providing diverse and healthier leisure alternatives for students would improve the quality of the student's experience. Clearly, through the UConn 2000 and 21<sup>st</sup> Century capital improvement campaigns, the State has demonstrated its commitment to its flagship university. Similar to the capital improvements on campus, albeit in a more modest fashion, Storrs Center would enhance the University of Connecticut's reputation and opportunities for future success.

The Town of Mansfield is fully committed to Storrs Center and has contributed significant local resources to the planning for Storrs Center. Continued funding through the Brownfield Remediation and Revitalization Program would greatly promote this exciting economic development and community enhancement project.

Your consideration of this request is very much appreciated. Please feel free to contact us regarding our support of the Town of Mansfield's application to the Brownfield Remediation and Revitalization Program seeking funding for Storrs Center.

Sincerely,



Donald E. Williams, Jr.  
Senate President Pro Tempore



Gregory Haddad  
State Representative - 54<sup>th</sup> Assembly  
District

**PAGE  
BREAK**



**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council  
**From:** Matt Hart, Town Manager *MWH*  
**CC:** Maria Capriola, Assistant to Town Manager; Linda Painter, Director of Planning and Development; Jessie Shea, Planning and Development  
**Date:** February 27, 2012  
**Re:** Small Cities (Community Development Block Grant) Public Hearing – Housing Rehabilitation

---

**Subject Matter/Background**

Staff wishes to hold a public hearing at the Town Council's regular meeting on March 26, 2012 to review and discuss the Town's proposed application to the Connecticut Department of Economic Community Development for funds under the Small Cities Program.

The purpose of the public hearing is to obtain citizens' views on the Town's community development and housing needs, and to review and to discuss specific project activities in the areas of housing, economic development or community facilities which could be a part of the Town's application for funding. The Town is considering the submittal of an application to obtain \$300,000 in funds for its housing rehabilitation revolving loan program. Other potential or proposed projects eligible for Small Cities funding may also be reviewed and discussed at this hearing.

Staff will be available at the hearing to answer any questions regarding the status of the Town's current Small Cities activities.

**Financial Impact**

The Federal Department of Housing and Urban Development (HUD) provides Community Development Block Grant (CDBG) money to states, which may distribute the resources to non-entitlement communities (population less than 50,000). If the grant is awarded, the funding would come in the form of Small Cities grant monies (via CT DECD) and the Town would dedicate in-kind resources such as staff time to the administration of the program.

**Recommendation**

DECD requires grant applicants to conduct a public hearing to review and to discuss a proposed application seeking funds under the Small Cities Program.

If the Town Council supports this recommendation, the following motion is in order:

*Move, effective February 27, 2012, to schedule a public hearing for 7:30PM in the Council Chamber of the Audrey P. Beck Municipal Building at the Town Council's regular meeting on March 26, 2012, to solicit public comment regarding the proposed application to the State Department of Economic Community Development for funds under the Small Cities Program.*



**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council  
**From:** Matt Hart, Town Manager *MWH*  
**CC:** Maria Capriola, Assistant to Town Manager  
**Date:** February 27, 2012  
**Re:** Appointment to Eastern Highlands Health District Board of Directors

---

**Subject Matter/Background**

As you are aware, I serve on the Board of Directors of the Eastern Highlands Health District. Occasionally due to conflicts with other meetings I am unable to attend one of the board's regular meetings. Consequently, I would like the Town Council to appoint Assistant to Town Manager Maria Capriola as an alternate member to the Board of Directors to allow her to attend health district meetings when I am not available.

I have been informed by the Health District that the designation of an alternate member is permissible under state statute and the district's bylaws, and is a common practice employed by other member towns.

**Recommendation**

In order to ensure that the Town has adequate representation at Health District Board of Directors meetings, I recommend that the Council appoint Maria Capriola as an alternate member to the board for the statutorily prescribed three-year term.

If the Town Council supports this recommendation, the following motion is in order:

*Move, February 27, 2012, to appoint Assistant to Town Manager Maria Capriola as a alternate member of the Eastern Highlands Health District Board of Directors, for a term to run from March 1, 2012 through February 28, 2015.*

PAGE  
BREAK



**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council  
**From:** Matt Hart, Town Manager *MWH*  
**CC:** Maria Capriola, Assistant to Town Manager; Cherie Trahan, Director of Finance  
**Date:** February 27, 2012  
**Re:** Comprehensive Annual Financial Report

---

**Subject Matter/Background**

Attached please find the 2010/11 Comprehensive Annual Financial Report (CAFR) for the Town of Mansfield. Also attached are the State and Federal Single Audit Reports.

At its meeting on February 21, 2012, the Finance Committee voted to recommend that the Town Council accept the CAFR and related audit reports.

**Recommendation**

The Finance Committee recommends the acceptance of the 2010/11 Comprehensive Annual Financial Report for the Town of Mansfield and the State and Federal Single Audit Reports.

If the Council concurs with the recommendation of the Finance Committee, the following motion would be in order.

*Move, February 27, 2012, to accept the 2010/11 Comprehensive Annual Financial Report and the State and Federal Single Audit Reports for the Town of Mansfield, as endorsed by the Finance Committee.*

**Attachments**

- 1) 2010/11 Comprehensive Annual Financial Report
- 2) State and Federal Single Audit Reports

**TOWN OF MANSFIELD  
CONNECTICUT**



**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT  
YEAR ENDED JUNE 30, 2011**

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**

of the

**TOWN OF MANSFIELD,  
CONNECTICUT**

**FOR THE YEAR ENDED**

**JUNE 30, 2011**

**PREPARED BY:  
THE FINANCE DEPARTMENT**

**CHERYL A. TRAHAN, DIRECTOR OF FINANCE**

**TOWN OF MANSFIELD, CONNECTICUT**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**TABLE OF CONTENTS**

	<u>Page</u>
<b>Introductory Section</b>	
Letter of Transmittal	i-iv
Financial Management Goals	v-vi
Principal Officials	vii
Organization Chart	viii
Certificate of Achievement for Excellence in Financial Reporting	ix
 <b>Financial Section</b>	
Independent Auditors' Report	1-2
Management's Discussion and Analysis	3-9
 <b><u>Exhibit</u></b>	
Basic Financial Statements:	
Government-Wide Financial Statements:	
I	Statement of Net Assets 10
II	Statement of Activities 11
Fund Financial Statements:	
Governmental Funds:	
III	Balance Sheet 12-13
IV	Statement of Revenues, Expenditures and Changes in Fund Balances 14-15
V	Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund 16
Proprietary Funds:	
VI	Statement of Net Assets 17
VII	Statement of Revenues, Expenditures and Changes in Fund Net Assets 18
VIII	Statement of Cash Flows 19
Fiduciary Funds:	
IX	Statement of Fiduciary Net Assets 20
X	Statement of Changes in Fiduciary Net Assets 21
	Notes to Financial Statements 22-45
 Combining and Individual Fund Statements and Schedules:	
General Fund:	
A-1	Comparative Balance Sheet 46
A-2	Schedule of Changes in Fund Balance - Budgetary Basis 47
A-3	Report of Tax Collector 48
A-4	Schedule of Revenues and Other Financing Sources - Budget and Actual 49-51
A-5	Schedule of Expenditures and Other Financing Uses - Budget and Actual 52-53
A-6	Schedule of Board of Education Expenditures and Other Financing Uses - Budget and Actual 54

	Capital Projects Fund:	
B-1	Schedule of Cumulative Project Revenues and Other Financing Sources - Budget and Actual	55-56
B-2	Schedule of Cumulative Project Expenditures and Other Financing Uses - Budget and Actual	57-58
	Enterprise Fund - Sewer Operating Fund:	
C-1	Combining Balance Sheet by Customer	59
C-2	Combining Schedule of Revenues, Expenses and Changes in Fund Net Assets By Customer	60
C-3	Schedule of Sewer Use Charges Receivable	61
	Nonmajor Governmental Funds:	
D-1	Combining Balance Sheet	62-63
D-2	Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	64-65
D-3	Capital Nonrecurring Fund - Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	66
D-4	Other Operating Funds - Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	67-68
	Internal Service Funds:	
E-1	Combining Statement of Net Assets	69
E-2	Combining Statement of Revenues, Expenses and Changes in Fund Net Assets	70
E-3	Combining Statement of Cash Flows	71
	Fiduciary Funds:	
F-1	Agency Funds - Combining Statement of Changes in Assets and Liabilities	72
	Component Unit:	
G-1	Balance Sheet	73
G-2	Statement of Revenues, Expenditures and Changes in Fund Balance	74

## Statistical Section

### Table

	Financial Trends:	
1	Net Assets by Component - Last Nine Fiscal Years	75
2	Changes in Net Assets - Last Nine Fiscal Years	76
3	Fund Balances, Governmental Funds - Last Ten Fiscal Years	77
4	Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years	78
	Revenue Capacity:	
5	Tax Rates, Levies and Cash Collections - Last Ten Years	79
6	Taxable Grand List	80
7	Assessed and Estimated Actual Value of Taxable Property	81
8	Principal Property Taxpayers	82
	Debt Capacity:	
9	Ratios of General Bonded Debt Outstanding	83
10	Ratios of Outstanding Debt by Type	84
11	Computation of Direct and Overlapping Indebtedness	85
12	Schedule of Debt Limitation	86
13	Legal Debt Margin Information	87
	Demographic and Economic Information:	
14	Demographic Statistics	88
15	Principal Employers	89
16	Full-Time Equivalent Employees by Function/Program	90
	Operating Information:	
17	Operating Indicators by Function/Program	91
18	Capital Asset Statistics by Function/Program	92

---

## **Introductory Section**

---

**TOWN OF MANSFIELD**  
**OFFICE OF THE FINANCE DIRECTOR**



CHERYL A. TRAHAN, Director of Finance

AUDREY P. BECK BUILDING  
FOUR SOUTH EAGLEVILLE ROAD  
MANSFIELD, CT 06268-2599  
(860) 429-3343  
Fax: (860) 429-6863  
E-Mail: [trahanca@mansfieldct.org](mailto:trahanca@mansfieldct.org)

December 30, 2011

To the Honorable Mayor, Members of the Town Council,  
and Citizens of the Town of Mansfield, Connecticut:

State law requires that all local governments publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report of the Town of Mansfield for the fiscal year ended June 30, 2011.

This report consists of management's representations concerning the finances of the Town of Mansfield. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the Town has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Town's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits; the Town's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Town of Mansfield's financial statements have been audited by Blum, Shapiro & Company, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Town for the fiscal year ended June 30, 2011, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering unqualified opinions that the Town's financial statements for the fiscal year ended June 30, 2011, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the Town was part of a broader, federally and state mandated "Single Audits" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditors to report not only on the fair presentation of the financial statements, but also on the audited Town's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. These reports are available as part of this Comprehensive Annual Financial Report.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Town's MD&A can be found immediately following the report of the independent auditors.

### **Profile of the Town of Mansfield**

The Town of Mansfield encompasses approximately 45.1 square miles. The Town is bounded on the east by Chaplin, on the north by Willington and Ashford, on the south by Windham, Lebanon, and Columbia, and on the west by Coventry. The Town of Mansfield was first settled in 1692 as part of Windham. In October 1702, the Connecticut General Assembly granted a charter of incorporation to the Town of Mansfield which was formed out of Windham.

The Town operates under the provisions of its Charter and the General Statutes of the State of Connecticut. Since 1970, when the Town established the Town Manager/Council form of government, the legislative power of the Town was vested in a nine-member council, elected at large for terms of two years, and the Town Meeting. The Mayor is elected by majority vote of the council. The Town Manager, who is the chief executive officer, manages the operations of the Town.

The Town and the immediate region is the beneficiary of the University of Connecticut being located in Mansfield. The University is a land grant University that was founded in 1881 as Storrs Agricultural School. With over 4,000 employees, the University is a major employer for the Town and the surrounding region.

Since 1990, the Town has expended in excess of \$3.0 million to acquire open space land. During this period the Town has purchased thirty-one properties totaling over 1,014 acres of land. The Town currently owns over 2,016 acres of open space land exclusive of schools and other municipal facilities.

The Town of Mansfield provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; education pre-kindergarten through eighth grade and high school through the Regional School District No. 19; social services including a day care center, a youth service bureau and a senior center; public health services through the Eastern Highlands Health District; recreation services and adult education including a community center; library services; and affordable housing through a Town housing authority.

The Mansfield Discovery Depot, Inc. is financially accountable to the Town since the Town Council has approval authority over budget increases in excess of \$10,000 and, therefore, is shown as a discretely-presented component unit in the Town's financial statements. The agency appoints its own board, of which two of the members are also members of the Town Council. Mansfield Discovery Depot, Inc. accounts for federal and state funds, local contributions and participants' fees for the operation of a child day care center.

### **Budget Policies**

The annual budget serves as the foundation for the Town's financial planning and control. It is the policy of the Town Council to ask the Town Manager to direct the preparation of the budget and to submit it to the Town Council for its tentative approval and for later public hearing and approval. The Town Manager is asked to confer with the various Town Department heads on budgetary needs, as well as to consider priorities that have been determined by the Council.

The Town legally adopts an annual budget for the General Fund and Capital Nonrecurring Special Revenue Fund. Formal budgetary integration is employed by the Town Council as a management control device during the year for the General Fund.

The Capital Projects Fund employs a project length budget, which is approved by the Annual Town Meeting.

## **Local Economy**

Because Mansfield is the home of the University of Connecticut, our local economy tends to remain more stable than other areas in the State and Nation. Property tax collections over the last ten years have averaged over 98 percent. Mansfield is less impacted by general economic conditions, although the recent significant economic downturn has had some impact on local unemployment rates.

With this said, Mansfield is also far more dependent upon State grants to pay for the costs of operating our Town than most other communities in Connecticut. This tends to result in a feast or famine scenario. When times are good and State tax coffers are full, Mansfield does very well, but when times turn down, so do our State grants. For example, in FY 2009/10, our State PILOT payment (Payments-in-Lieu of Taxes) was \$412,934 more than the adopted budget. However, our Mohegan/Pequot grant (which funds our Capital Improvement program) was reduced by \$477,057. This grant has been substantially reduced over the last several years. At one time the town received as much as \$3,074,999 (2002). The State payment for this grant for 2011 was \$193,911. From 2009 to the projected State budget for 2011, Mansfield's four major grants (Mohegan/Pequot grant, PILOT, ECS, and transportation grant) have been reduced by nearly \$1.4mil or 7.3%. Of most recent concern is the possibility of major changes in the State grant formulas. In 2011, two new State task forces were created. One task force was established to review how the State funds education and to make recommendations for the distribution of this funding amongst school districts. A second task force was established to evaluate the funding formulas for several municipal grants, such as the Pequot and Mohegan grant and PILOT, which reimburses municipalities for a portion of the tax loss on exempted property. Any change in either of these grant formulas could have a significant impact on Mansfield due to the university student population. It is for this reason that one of Mansfield's major initiatives is to reduce our reliance on State funding through smart growth.

## **Long Term Financial Planning**

The Town prepares a five-year expenditure and revenue forecast and a five year capital improvement plan. Both documents are designed to assist management and policy decision makers in guiding the Town.

## **Major Initiatives**

As part of the America Downtown Program sponsored by the National League of Cities, the Mansfield Town Council retained a national planning firm in 1999 to develop a strategy for the revitalization of downtown Mansfield's commercial areas. Since that initial step, the Mansfield Downtown Partnership, Inc. was created as an independent, non-profit organization charged with coordinating the revitalization program and was subsequently authorized to serve as the Town's municipal development agency. Since 2002, a concept master plan was completed, Leyland Alliance was appointed as master developer, and the municipal development plan was approved locally and by the Connecticut Department of Economic and Community Development. In 2008 a fiscal impact study was undertaken to analyze and assess the potential net fiscal contribution that the project would bring to the Town of Mansfield. That study concluded that at full build out, the Town would benefit from approximately \$2.5 million in net tax revenues.

On May 30, 2008, the Connecticut Bond Commission, chaired by Governor Jodi Rell, approved a \$10 million grant for the first parking garage for Storrs Center. At its August 2008 meeting, the Partnership Board of Directors approved a set of comprehensive sustainability guidelines for Storrs Center designed to create an energy efficient project. This project currently has over \$23 million in anticipated grants and continues to move forward. Due to the economic downturn the project has been broken down into two phases – 1A and 1B. Construction on Phase 1A of Storrs Center began in May 2011 and is expected to open in the fall of 2012 with 127 apartments and 25,000 square feet of commercial space. Construction on the parking garage began in the fall of 2011. Leasing is currently underway for commercial space including restaurants, retail, and office. The Mansfield Downtown Partnership's efforts on behalf of the Town of Mansfield and the University of Connecticut in creating Storrs Center have earned recognition within the state and nationally.

### Major Initiatives (continued)

Also under consideration at this time is a major school renovation project. The Town Council is currently reviewing several options including: building two new elementary schools to replace the three existing elementary schools; major renovations to all three elementary schools and adding library media centers to each; and continuing to repair and maintain the existing schools. Renovations are also being considered for the middle school. The age and condition of the existing buildings, educational enhancements, declining student enrollment, energy efficiencies and economic conditions are just a few of the considerations.

### Relevant Financial Policies

The Town's financial policies have been applied consistently with the prior year and had no notable current year effect on the financial statements. There have not been any developments at the State level that impacted the current year financial statements.

### Awards and Acknowledgement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town of Mansfield for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2010. In order to be awarded a certificate of achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, the contents of which conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid only for the fiscal year awarded. We believe our current report continues to conform to the program requirements, and is being submitted to GFOA to determine its eligibility for another certificate.

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Finance Department. I would like to express my appreciation to all members of the department who assisted in its preparation. I would also like to thank the members of the Town Council and the Mansfield Board of Education for their interest and support in planning and conducting the financial operations of the Town in a responsible and progressive manner.

Respectfully submitted,



Cheryl A. Trahan  
Director of Finance

## FINANCIAL MANAGEMENT GOALS

### PREFACE

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

### FINANCIAL REPORTING PERFORMANCE GOALS

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

### RESERVE PERFORMANCE GOALS

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

### FUND BALANCE GOALS

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

### CAPITAL IMPROVEMENTS PERFORMANCE GOALS

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

### INVESTMENT PERFORMANCE GOALS

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

### DEBT PERFORMANCE GOALS

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

### OPERATING EXPENDITURES PERFORMANCE GOALS

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

### Revenue Performance Goals

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

TOWN OF MANSFIELD, CONNECTICUT

*PRINCIPAL OFFICIALS*

JUNE 30, 2011

*Town Council*

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

---

Matthew W. Hart  
Town Manager

Maria Capriola  
Assistant to Town Manager

Cheryl A. Trahan  
Director of Finance

Keri J. Rowley  
Treasurer

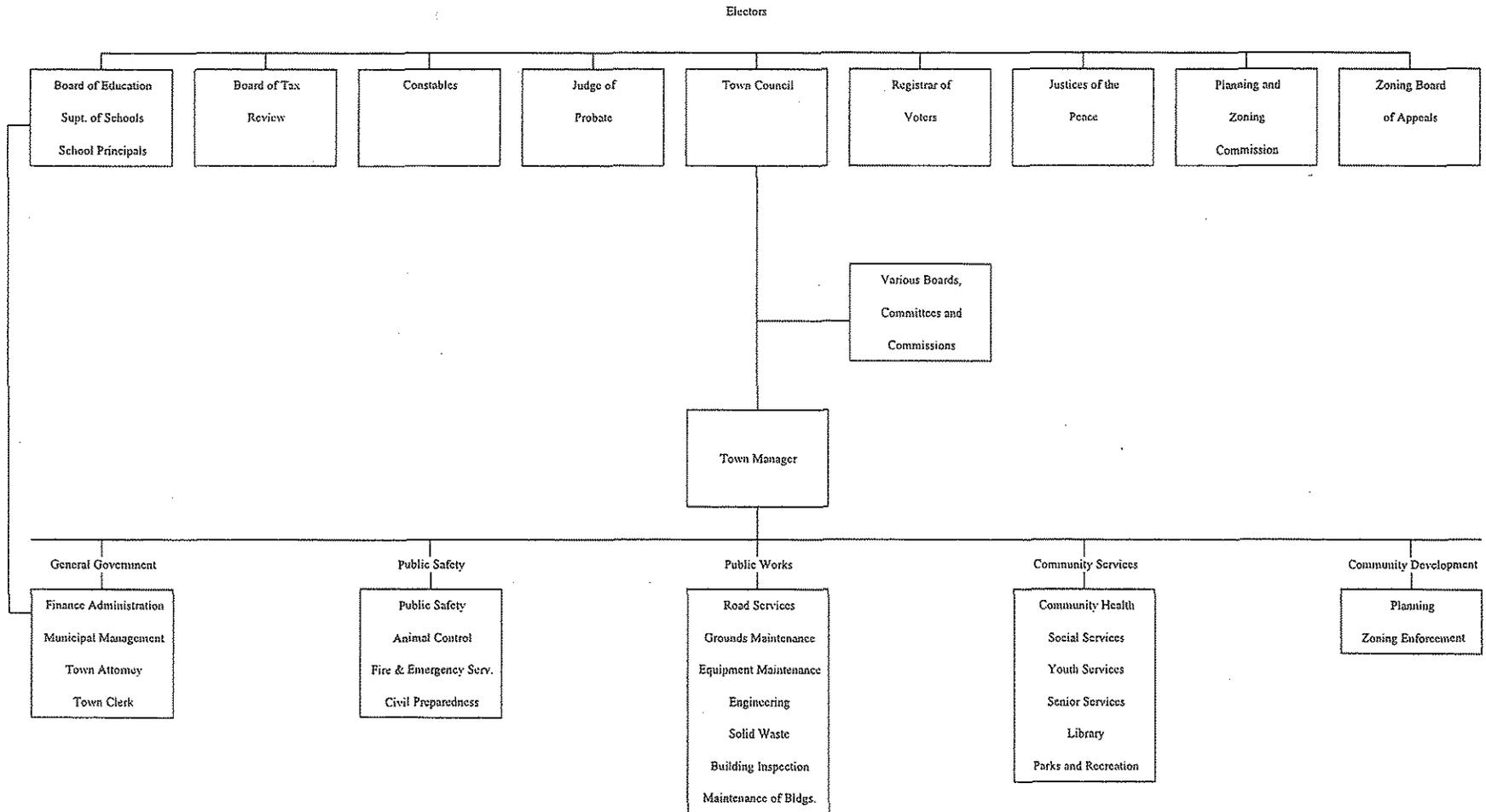
Irene LaPointe  
Assessor

Christine Gamache  
Collector of Revenue

Jaime L. Russell  
Information Technology Director

TOWN OF MANSFIELD, CONNECTICUT

ORGANIZATIONAL CHART



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Town of Mansfield  
Connecticut

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Linda C. Davidson*

President

*Jeffrey R. Egan*

Executive Director

---

**Financial  
Section**

---

# BlumShapiro

Accounting | Tax | Business Consulting

## Independent Auditors' Report

To the Town Council  
Town of Mansfield, Connecticut

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Mansfield, Connecticut, as of and for the year ended June 30, 2011, which collectively comprise the Town of Mansfield, Connecticut's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Mansfield, Connecticut, as of June 30, 2011 and the respective changes in financial position and cash flows, where applicable, thereof, and the respective budgetary comparison for the General Fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2011 on our consideration of the Town of Mansfield, Connecticut's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's discussion and analysis on pages 3 through 9 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Mansfield, Connecticut's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on them.

*Blum, Shapiro & Company, P.C.*

December 27, 2011

**TOWN OF MANSFIELD**  
**OFFICE OF THE FINANCE DIRECTOR**



CHERYL A. TRAHAN, Director of Finance

AUDREY P. BECK BUILDING  
FOUR SOUTH EAGLEVILLE ROAD  
MANSFIELD, CT 06268-2599  
(860) 429-3344  
Fax: (860) 429-6863  
E-Mail: [trahanca@mansfieldct.org](mailto:trahanca@mansfieldct.org)

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

As management of the Town of Mansfield, we offer readers of the Town of Mansfield's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2011. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal in the introductory section of this report.

**Financial Highlights**

- The assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$77,358,897 (*net assets*). Of this amount, \$7,999,470 (*unrestricted net assets*) may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town's total net assets increased by \$1,617,354. This is primarily due to self-insurance premiums for medical insurance significantly in excess of actual medical insurance claims paid out, as well as a reduction in the long term retirement benefit liability.
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$6,120,341, an increase of \$3,324,557 in comparison with the prior year. Approximately, 30.5% of this amount (\$1,867,105) is available for spending at the Town's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,867,105 or 4.4% of total General Fund expenditures.
- The Town's total long-term obligations increased by \$2,323,770 during the current fiscal year. The key factors in this increase were the issuance of \$2,840,000 in general obligation bonds, a decrease due to scheduled principal payments on bonded debt of \$455,000, a decrease of \$211,033 in retirement benefits and an increase of \$82,997 for capital leases.

**Overview of the Basic Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Town of Mansfield's basic financial statements. The Town's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

**Overview of the Basic Financial Statements (continued)**

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town include general government, public safety, public works, community services, community development and education. The business-type activities of the Town include a sewer operation and a transfer station operation.

The government-wide financial statements include not only the Town itself (known as the primary government), but also a legally separate day care agency (Mansfield Discovery Depot) for which the Town is financially accountable. Financial information for the day care agency is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on Exhibits I and II of this report.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains 12 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Mansfield discretionary fund, and capital projects fund, all of which are considered to be major funds. Data from the other 9 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Town adopts an annual budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget (Exhibit V).

The basic governmental fund financial statements can be found on Exhibits III and IV.

**Proprietary funds.** The Town maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses enterprise funds to account for its sewer operations and for its solid waste operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Town's various functions.

The Town uses internal service funds to account for self-insured medical benefits, workers' compensation benefits, voice and data communications and support, energy costs, and printing and mailing services. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Sewer fund (a major fund) and for the Solid Waste fund (a nonmajor fund). Conversely, internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

**Overview of the Basic Financial Statements (continued)**

The basic proprietary fund financial statements can be found on Exhibits VI, VII and VIII.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on Exhibits IX and X.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found after Exhibit X.

**Other information.** The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the notes to basic financial statements.

**Government-Wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a Town's financial position. In the case of the Town, assets exceeded liabilities by \$77,358,897 at the close of the most recent fiscal year.

**TOWN OF MANSFIELD  
NET ASSETS  
JUNE 30, 2011 AND 2010**

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Current and other assets	\$ 15,956,038	\$ 10,403,130	\$ 463,451	\$ 323,580	\$ 16,419,489	\$ 10,726,710
Capital assets (net)	72,160,391	72,280,305	699,867	737,210	72,860,258	73,017,515
<b>TOTAL ASSETS</b>	<b>88,116,429</b>	<b>82,683,435</b>	<b>1,163,318</b>	<b>1,060,790</b>	<b>89,279,747</b>	<b>83,744,225</b>
Long-term liabilities outstanding	7,685,323	5,352,781	110,707	119,479	7,796,030	5,472,260
Other liabilities	4,071,850	2,485,364	52,970	45,058	4,124,820	2,530,422
<b>TOTAL LIABILITIES</b>	<b>11,757,173</b>	<b>7,838,145</b>	<b>163,677</b>	<b>164,537</b>	<b>11,920,850</b>	<b>8,002,682</b>
Net assets:						
Invested in capital assets, net of related debt	68,336,430	70,198,169	699,867	737,210	69,036,297	70,935,379
Restricted	323,130	332,601			323,130	332,601
Unrestricted	7,699,696	4,314,520	299,774	159,043	7,999,470	4,473,563
<b>TOTAL NET ASSETS</b>	<b>\$ 76,359,256</b>	<b>\$ 74,845,290</b>	<b>\$ 999,641</b>	<b>\$ 896,253</b>	<b>\$ 77,358,897</b>	<b>\$ 75,741,543</b>

By far the largest portion of the Town's net assets (89.2%) reflects its investment in capital assets (e.g., land, construction in progress, land improvements, buildings, improvements other than buildings, machinery and equipment, vehicles, infrastructure, pump station and sewer distribution system), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town's net assets (0.4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$7,999,470) may be used to meet the Town's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net assets, both for the Town as a whole, as well as for its separate governmental and business-type activities. The same held true for the prior fiscal year.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Government-Wide Financial Analysis (continued)

**TOWN OF MANSFIELD  
CHANGES IN NET ASSETS  
JUNE 30, 2011**

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
<b>REVENUES:</b>						
Program revenues:						
Charges for services	\$ 3,948,212	\$ 3,710,195	\$ 1,236,133	\$ 1,163,631	\$ 5,184,345	\$ 4,873,826
Operating grants and contributions	13,955,865	13,596,109			13,955,865	13,596,109
Capital grants and contributions	1,552,675	2,486,915			1,552,675	2,486,915
General revenues:						
Property taxes	25,125,357	24,119,297			25,125,357	24,119,297
Grants and contributions not restricted to specific programs	7,551,256	8,348,141			7,551,256	8,348,141
Investment income	67,705	82,043			67,705	82,043
Miscellaneous	28,835	51,014	4,457	1,276	33,292	52,290
<b>TOTAL REVENUES</b>	<b>52,229,905</b>	<b>52,393,714</b>	<b>1,240,590</b>	<b>1,164,907</b>	<b>53,470,495</b>	<b>53,558,621</b>
<b>EXPENSES</b>						
General government	2,583,279	2,458,702			2,583,279	2,458,702
Public safety	3,425,477	3,017,094			3,425,477	3,017,094
Public works	3,754,652	3,398,958			3,754,652	3,398,958
Community services	4,518,426	4,231,095			4,518,426	4,231,095
Community development	710,579	707,219			710,579	707,219
Education	35,489,552	34,727,599			35,489,552	34,727,599
Interest expense	233,974	138,630			233,974	138,630
Sewer department			198,891	216,362	198,891	216,362
Transfer station			938,311	917,194	938,311	917,194
<b>TOTAL EXPENSES</b>	<b>50,715,939</b>	<b>48,679,297</b>	<b>1,137,202</b>	<b>1,133,556</b>	<b>51,853,141</b>	<b>49,812,853</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>1,513,966</b>	<b>3,714,417</b>	<b>103,388</b>	<b>31,351</b>	<b>1,617,354</b>	<b>3,745,768</b>
<b>NET ASSETS - JULY 1</b>	<b>74,845,290</b>	<b>71,130,873</b>	<b>896,253</b>	<b>864,902</b>	<b>75,741,543</b>	<b>71,995,775</b>
<b>NET ASSETS - JUNE 30</b>	<b>\$ 76,359,256</b>	<b>\$ 74,845,290</b>	<b>\$ 999,641</b>	<b>\$ 896,253</b>	<b>\$ 77,358,897</b>	<b>\$ 75,741,543</b>

The Town's net assets increased by \$1,617,354 during the current fiscal year. This is substantially due to self-insurance medical premiums in excess of actual medical claims paid, and a reduction in the long term retirement benefit liability.

**Governmental activities.** Governmental activities increased the Town's net assets by \$1,513,966. The business-type activities increased net assets by \$103,388, for an overall net increase of \$1,617,354 or 2.1%.

Revenues

Governmental activities revenues totaled \$52,229,905 for fiscal year 2011. Property taxes are the largest revenue source for the Town and represent 48.1% of governmental revenues. Current tax collections were 98.8% of the adjusted tax levy, a slight increase over the prior year. Operating grants and contributions revenues are the Town's second largest revenue. Operating grant and contribution revenues include grants for education, public works and community services and account for 26.7% of governmental revenues for the year. Grants and contributions not restricted to specific programs account for 14.5% of governmental revenues and include property tax related grants.

The most significant fluctuations from the prior year amounts were as follows:

- Operating grants and contributions increased by \$359,756. This increase is primarily due to the receipt of a FEMA grant for severe repetitive loss program grant \$158,598, an increase in ARRA grants for energy efficiency projects \$61,166, and funding from the Graustein Foundation for education of \$59,763.
- Capital grants and contributions decreased by \$934,240 primarily due to a decrease in capital grants for education as the final school construction grant payment on the heating system upgrade at the Mansfield Middle School occurred in the prior year offset by the receipt of \$381,172 in ARRA funding for Mansfield City Road and Birch Road Bikeway in the current year.
- Property taxes increased by \$1,006,060 primarily due to a decrease Mansfield's Payment in Lieu of Taxes from the State in the amount of \$789,511 and an increase in the overall cost of providing services.

## MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

---

### Government-Wide Financial Analysis (continued)

#### Expenses

Governmental expenses totaled \$50,715,939 for the fiscal year. Of the expenses, \$35,489,552 or 70% is related to education. Community services expenses were \$4,518,426 or 8.9%, public works expenses amounted to \$3,754,652 or 7.4%, public safety expenses were \$3,425,477 or 6.7%, and general government expenses were \$2,583,279 or 5.1%.

The most significant fluctuations from the prior year amounts were as follows:

- Education increased by \$761,953 primarily as a result of the contracted salary and benefit increases.
- Public Safety increased by \$408,383 due to emergency repairs covered by a FEMA grant, the addition of one trooper for the Resident State Trooper program, and an increase in the cost of fire fighters due to vacancies being filled by overtime.
- Public Works increased by \$355,694 due to an increase in the cost of diesel fuel, an increase in truck and equipment parts as replacement cycles have been extended.

All other changes in expenses paralleled growth in demand for services and inflation.

**Business-type activities.** Business-type activities increased the Town's net assets by \$103,388. General revenues do not support the Town's business-type activities; thus, the largest source of revenues comes from charges for services. Of the \$1,240,590 in total business-type revenues, over 99.6% came from charges for services. Miscellaneous revenues make up the remaining revenue and are less than 0.4% of the Town's business-type activities

The sewer department expenses were \$198,891 in the fiscal year ended June 30, 2011, and the transfer station expenses were \$938,311. Expenses for both funds were reflective of demand for services and inflation.

#### Financial Analysis of the Town's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a Town's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$6,120,341, an increase of \$3,324,557 in comparison with the prior year. The unassigned fund balance amount is \$1,867,105 or 30.5%. The remainder of fund balance is not available for new or additional appropriations because it is 1) restricted for a specific purpose by an external source (\$2,645,879 primarily for projects funded either by bonding or grants), or 2) committed to be used for a specific purpose as determined by the Town Council (\$1,208,557, primarily debt service and other operating accounts) or 3) assigned to be used to liquidate prior year purchase orders (\$329,652) or 4) nonspendable, primarily inventory (\$69,148).

The General Fund is the operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$1,867,105, with a total fund balance of \$2,196,757. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Unassigned fund balance represents 4.4% of total General Fund expenditures, while total fund balance represents 5.2% of that same amount.

The fund balance of the Town's General Fund increased by \$234,953 during the current fiscal year. The increase was primarily attributable to the collection of prior year tax levies, and interest and lien fees in excess of budget through various collection means, including a tax sale. This was partially offset by reductions in other revenues, primarily charge for services.

**Mansfield Discretionary Fund.** This fund had \$8,244 in revenues for the year and \$36,200 in expenses for a net decrease in fund balance of \$27,956. Expenditures exceeded revenues primarily due to an A.D.A. compliance project at the Mansfield Community Center, funded from prior year program income.

**Capital projects fund.** This fund accounts for financial resources to be used for the acquisition of major equipment or construction of facilities. The capital projects fund's revenues and transfers in exceeded its expenditures by \$2,788,762 for the fiscal year. This is a result of various projects expended in prior years, primarily the Mansfield Middle School Heating Conversion Project, funded now in the current year, primarily through the issuance of bonds.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

**Proprietary funds.** The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets at the end of the year amounted to \$139,966 for the Sewer Operating fund, \$159,808 for the Solid Waste Disposal fund, and \$4,061,134 for the Internal Service funds. The total increase (decrease) in net assets for the funds was \$64,812 for the Sewer Operating fund, \$38,576 for the Solid Waste Disposal Fund, and \$890,644 for the Internal Service funds. Other factors concerning the finances of these three funds have already been addressed in the discussion of the Town's business-type activities.

**General Fund Budgetary Highlights**

Differences between the original budget and the final amended budget can be briefly summarized as follows:

- An increase of \$92,147 in public safety was primarily due to vacancies in both full-time and part-time fire fighters. More shifts than normal were filled using overtime, thereby increasing the cost of staffing those shifts.
- A reduction of \$194,744 in town-wide costs was primarily due to lower than anticipated medical, and long-term and short-term disability insurance premiums.
- Other increases and decreases were reflective of the demand for services.

During the year, expenditures were less than budgetary estimates by \$1,440,401. Of that amount, the Mansfield Board of Education expenditures were less than budget by \$1,437,313. This was due to primarily to expenditures being charged directly to the American Recovery and Reinvestment funding (\$1,436,733).

**Capital Assets and Debt Administration**

**Capital assets.** The Town's investment in capital assets for its governmental and business-type activities as of June 30, 2011, amounts \$72,860,258 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings, improvements other than buildings, machinery and equipment, vehicles, infrastructure, pump station, and sewer distribution system. The total net decrease in the Town's investment in capital assets for the current fiscal year was (\$157,257) and consisted of a decrease of (\$119,914) for governmental activities and a decrease of (\$37,343) for business-type activities. Capital asset additions for the year of \$2,404,393 were offset by depreciation for the year in the amount of \$2,257,455.

Major capital acquisitions were as follows:

- \$567,043 for Storrs Center transportation center and parking garage design and construction
- \$490,126 for road and walkway improvements
- \$465,372 for Storrs Center area improvements
- \$226,940 for the construction of a salt storage building
- \$111,881 for a financial software application upgrade

Additional information on the Town's capital assets can be found in Note 5.

TOWN OF MANSFIELD  
CAPITAL ASSETS  
(net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Land	\$ 4,950,115	\$ 4,950,115	\$ 74,798	\$ 74,798	\$ 5,024,913	\$ 5,024,913
Construction in progress	3,307,333	6,907,758	90,087	90,087	3,397,420	6,997,845
Land improvements	2,616,818	1,521,324			2,616,818	1,521,324
Buildings	23,169,117	19,733,042	475	4,447	23,169,592	19,737,489
Improvements other than buildings	741,154	799,048			741,154	799,048
Machinery and equipment	1,798,678	1,983,514	76,941	86,476	1,875,619	2,069,990
Vehicles	2,061,286	2,242,180			2,061,286	2,242,180
Infrastructure	33,515,890	34,143,324			33,515,890	34,143,324
Pump station			109,630	112,521	109,630	112,521
Sewer distribution system			347,936	368,881	347,936	368,881
<b>TOTAL</b>	<b>\$ 72,160,391</b>	<b>\$ 72,280,305</b>	<b>\$ 699,867</b>	<b>\$ 737,210</b>	<b>\$ 72,860,258</b>	<b>\$ 73,017,515</b>

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

**Long-term debt.** At the end of the current fiscal year, the Town had total bonded debt outstanding of \$3,905,000. The entire amount is backed by the full faith and credit of the Town.

**TOWN OF MANSFIELD OUTSTANDING DEBT**  
**General Obligation Bonds**

	<u>Governmental Activities</u>	
	<u>2011</u>	<u>2010</u>
General Obligation Bonds - Town	\$ 2,635,000	\$ 1,190,000
General Obligation Bonds - School	<u>1,270,000</u>	<u>330,000</u>
	<u>\$ 3,905,000</u>	<u>\$ 1,520,000</u>

The Town's outstanding debt increased by \$2,385,000 due to the issuance of \$2,840,000 in general obligation bonds offset by scheduled principal payments of \$455,000. General Obligation bonds were issued primarily for the conversion to the Mansfield Middle School heating system (\$1,025,000); water and sewer design project (\$330,000); (2) large bridge replacements (\$378,000); streetscape improvements (\$302,000); salt storage shed (263,000); and transportation facility improvements (\$130,000); and various other facility improvements and equipment purchases (\$412,000).

The Town maintains an "Aa2" rating from Moody's for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7 times total tax collections including interest and lien fees and the tax relief for elderly freeze grant. The current debt limitation for the Town is \$181,077,596, which is significantly in excess of the Town's outstanding general obligation debt.

Additional information on the Town's long-term debt can be found in Note 7.

**Economic Factors and Next Year's Budgets and Rates**

The Town is located east of Hartford, Connecticut, and is the home of the University of Connecticut. With over 4,000 employees, the University is the major employer for the Town. This has a positive effect on employment rates regardless of the business cycle. However, the recent significant downturn in the economy is now having an impact on local unemployment.

The following table presents unemployment rates for Mansfield, the Hartford Labor Market, the State and the United States.

<u>Yearly Average</u>	<u>2011 Monthly</u>			
	<u>Town of Mansfield</u>	<u>Hartford Labor Market</u>	<u>State of Connecticut</u>	<u>United States</u>
2006	3.9%	4.6%	4.4%	4.6%
2007	3.9	4.7	4.6	4.6
2008	4.7	5.7	5.6	5.8
2009	6.0	8.3	8.3	9.3
2010	7.6	9.2	9.1	9.6
January	7.5	9.6	9.6	9.0
February	7.6	9.6	9.6	8.9
March	8.4	9.3	9.3	8.8
April	6.9	8.9	9.0	9.0
May	7.3	9.1	9.1	9.1
June	8.9	9.2	9.1	9.2

The above factors were considered in preparing the Town's budget for the 2012 fiscal year.

**Requests for Information**

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, 4 South Eagleville Road, Storrs CT 06268.

---

## **Basic Financial Statements**

---

TOWN OF MANSFIELD, CONNECTICUT  
STATEMENT OF NET ASSETS  
JUNE 30, 2011

EXHIBIT I

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Mansfield Discovery Depot, Inc.
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 10,558,500	\$ 370,091	\$ 10,928,591	\$ 248,908
Investments	217,422		217,422	
Receivables, net:				
Property taxes	551,232		551,232	
Intergovernmental	2,246,824		2,246,824	
Loans	1,186,380		1,186,380	
Other	700,014	93,360	793,374	
Other assets	89,352		89,352	
Total current assets	<u>15,549,724</u>	<u>463,451</u>	<u>16,013,175</u>	<u>248,908</u>
Noncurrent assets:				
Restricted assets:				
Permanently restricted:				
Investments	406,314		406,314	
Capital assets:				
Capital assets not being depreciated	8,257,448	164,885	8,422,333	
Capital assets being depreciated (net of accumulated depreciation)	63,902,943	534,982	64,437,925	
Total capital assets	<u>72,160,391</u>	<u>699,867</u>	<u>72,860,258</u>	<u>-</u>
Total noncurrent assets	<u>72,566,705</u>	<u>699,867</u>	<u>73,266,572</u>	<u>-</u>
Total Assets	<u>88,116,429</u>	<u>1,163,318</u>	<u>89,279,747</u>	<u>248,908</u>
<b>LIABILITIES</b>				
Liabilities:				
Accounts payable	2,068,889	52,970	2,121,859	5,591
Due to fiduciary fund	110,998		110,998	
Accrued liabilities	1,226,682		1,226,682	15,026
Unearned revenue	665,281		665,281	
Noncurrent liabilities:				
Due within one year	1,131,794	6,944	1,138,738	
Due in more than one year	6,553,529	103,763	6,657,292	
Total Liabilities	<u>11,757,173</u>	<u>163,677</u>	<u>11,920,850</u>	<u>20,617</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	68,336,430	699,867	69,036,297	
Restricted:				
Perpetual care:				
Nonexpendable	1,200		1,200	
Expendable	321,050		321,050	
Endowments:				
Nonexpendable	770		770	
Expendable	110		110	
Unrestricted	7,699,696	299,774	7,999,470	228,291
Total Net Assets	<u>\$ 76,359,256</u>	<u>\$ 999,641</u>	<u>\$ 77,358,897</u>	<u>\$ 228,291</u>

The accompanying notes are an integral part of the financial statements

TOWN OF MANSFIELD, CONNECTICUT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2011

Functions/Programs	Program Revenues				Net Expenses and Changes in Net Assets			Component Unit Mansfield Discovery Depot, Inc.
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
Primary Government:								
Governmental Activities:								
General government	\$ 2,583,279	\$ 314,967	\$ 15,083	\$ -	\$ (2,253,229)	\$ -	\$ (2,253,229)	\$ -
Public safety	3,425,477	566,629	172,218	-	(2,686,630)	-	(2,686,630)	-
Public works	3,754,652	337,213	205,727	992,871	(2,218,841)	-	(2,218,841)	-
Community services	4,518,426	1,746,301	256,946	381,172	(2,134,007)	-	(2,134,007)	-
Community development	710,579	326,758	-	141,304	(242,517)	-	(242,517)	-
Education	35,489,552	656,344	13,305,891	37,328	(21,489,989)	-	(21,489,989)	-
Interest expense	233,974	-	-	-	(233,974)	-	(233,974)	-
Total Governmental Activities	50,715,939	3,948,212	13,955,865	1,552,675	(31,259,187)	-	(31,259,187)	-
Business-Type Activities:								
Sewer Department	198,891	263,703	-	-	-	64,812	64,812	-
Transfer Station	938,311	972,430	-	-	-	34,119	34,119	-
Total Business-Type Activities	1,137,202	1,236,133	-	-	-	98,931	98,931	-
Total Primary Government	\$ 51,853,141	\$ 5,184,345	\$ 13,955,865	\$ 1,552,675	(31,259,187)	98,931	(31,160,256)	-
Component Unit:								
Mansfield Discovery Depot, Inc.	\$ 1,306,744	\$ 898,824	\$ 367,292	\$ -	-	-	-	(40,628)
General Revenues:								
Property taxes	-	-	-	-	25,125,357	-	25,125,357	-
Grants and contributions not restricted to specific progra	-	-	-	-	7,551,256	-	7,551,256	-
Investment income	-	-	-	-	67,705	-	67,705	-
Miscellaneous	-	-	-	-	28,835	4,457	33,292	-
Total General Revenues	-	-	-	-	32,773,153	4,457	32,777,610	-
Change in Net Assets	-	-	-	-	1,513,966	103,388	1,617,354	(40,628)
Net Assets at Beginning of Year	-	-	-	-	74,845,290	896,253	75,741,543	268,919
Net Assets at End of Year	-	-	-	-	\$ 76,359,256	\$ 999,641	\$ 77,358,897	\$ 228,291

The accompanying notes are an integral part of the financial statements

TOWN OF MANSFIELD, CONNECTICUT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2011

	General	Mansfield Discretionary Fund	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 5,176,547	\$ 67,414	\$ 55,818	\$ 1,334,090	\$ 6,633,869
Investments	217,422				217,422
Restricted investments				406,314	406,314
Receivables, net:					
Property taxes	438,156				438,156
Sewer assessments				13,300	13,300
Intergovernmental	23,311		1,973,532	249,981	2,246,824
Loans		1,186,380			1,186,380
Other	40,104		325,000	52,017	417,121
Due from other funds	92,168				92,168
Other				67,178	67,178
<b>Total Assets</b>	<b>\$ 5,987,708</b>	<b>\$ 1,253,794</b>	<b>\$ 2,354,350</b>	<b>\$ 2,122,880</b>	<b>\$ 11,718,732</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts and other payables	\$ 1,262,826		\$ 255,401	\$ 93,185	\$ 1,611,412
Accrued liabilities	1,226,682				1,226,682
Due to other funds	382,982			110,311	493,293
Deferred and unearned revenue	918,461	1,186,380		162,163	2,267,004
<b>Total Liabilities</b>	<b>3,790,951</b>	<b>1,186,380</b>	<b>255,401</b>	<b>365,659</b>	<b>5,598,391</b>
<b>Fund Balances:</b>					
Nonspendable				69,148	69,148
Restricted		67,414	2,098,949	479,516	2,645,879
Committed				1,208,557	1,208,557
Assigned	329,652				329,652
Unassigned	1,867,105				1,867,105
<b>Total Fund Balances</b>	<b>2,196,757</b>	<b>67,414</b>	<b>2,098,949</b>	<b>1,757,221</b>	<b>6,120,341</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 5,987,708</b>	<b>\$ 1,253,794</b>	<b>\$ 2,354,350</b>	<b>\$ 2,122,880</b>	<b>\$ 11,718,732</b>

(Continued on next page)

**TOWN OF MANSFIELD, CONNECTICUT  
BALANCE SHEET (CONTINUED)  
GOVERNMENTAL FUNDS  
JUNE 30, 2011**

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Assets:  
Amounts reported for governmental activities in the statement of net assets (Exhibit I) are different because of the following:

Fund balances - total governmental funds	\$ 6,120,341
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	
Governmental capital assets	\$ 105,834,904
Less accumulated depreciation	<u>(35,041,826)</u>
Net capital assets	70,793,078
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not recorded in the funds:	
Property tax receivables greater than 60 days	402,043
Interest receivable on property taxes	113,076
Housing loans	1,186,380
Other	18,550
Sewer assessment receivables	13,300
Internal service funds are used by management to charge the costs of risk management to individual funds. The assets and liabilities of the internal service funds are reported with governmental activities in the statement of net assets	
	5,280,613
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:	
Net OPEB obligation	(2,958)
Bonds and notes payable	(3,905,000)
Interest payable on bonds and notes	(30,636)
Capital leases	(566,979)
Retirement benefit	(2,485,614)
Compensated absences	(577,127)
Deferred charges on refunding	55,940
Bond premium	<u>(55,751)</u>
Net Assets of Governmental Activities (Exhibit I)	<u>\$ 76,359,256</u>

The accompanying notes are an integral part of the financial statements

TOWN OF MANSFIELD, CONNECTICUT  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2011

	General	Mansfield Discretionary Fund	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 25,422,441	\$	\$	\$	\$ 25,422,441
Intergovernmental	17,875,797		1,170,404	3,775,040	22,821,241
Investment income	40,802	168		23,754	64,724
Charges for services	755,780	8,076	283,702	2,900,154	3,947,712
Contributions				71,659	71,659
Other local revenues	1,078		1,099	194,054	196,231
<b>Total Revenues</b>	<b>44,095,898</b>	<b>8,244</b>	<b>1,455,205</b>	<b>6,964,661</b>	<b>52,524,008</b>
Expenditures:					
Current:					
General government	2,288,477			204,865	2,493,342
Public safety	2,873,491			303,141	3,176,632
Public works	1,937,980			197,638	2,135,618
Community services	1,548,649			2,376,103	3,924,752
Community development	608,161	36,200			644,361
Townwide expenditures	2,353,028				2,353,028
Education	30,739,549			3,374,944	34,114,493
Capital outlay			2,236,337	531,127	2,767,464
Debt service				810,303	810,303
<b>Total Expenditures</b>	<b>42,349,335</b>	<b>36,200</b>	<b>2,236,337</b>	<b>7,798,121</b>	<b>52,419,993</b>
Excess (Deficiency) of Revenues over Expenditures	1,746,563	(27,956)	(781,132)	(833,460)	104,015
Other Financing Sources (Uses):					
Issuance of debt			2,707,000	133,000	2,840,000
Bond premium				55,542	55,542
Capital lease proceeds			325,000		325,000
Transfers in	72,500		537,894	1,584,110	2,194,504
Transfers out	(1,584,110)			(610,394)	(2,194,504)
<b>Net Other Financing Sources (Uses)</b>	<b>(1,511,610)</b>	<b>-</b>	<b>3,569,894</b>	<b>1,162,258</b>	<b>3,220,542</b>
<b>Net Change in Fund Balances</b>	<b>234,953</b>	<b>(27,956)</b>	<b>2,788,762</b>	<b>328,798</b>	<b>3,324,557</b>
Fund Balances at Beginning of Year, as Restated	1,961,804	95,370	(689,813)	1,428,423	2,795,784
<b>Fund Balances at End of Year</b>	<b>\$ 2,196,757</b>	<b>\$ 67,414</b>	<b>\$ 2,098,949</b>	<b>\$ 1,757,221</b>	<b>\$ 6,120,341</b>

(Continued on next page)

## EXHIBIT IV

**TOWN OF MANSFIELD, CONNECTICUT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities:

Amounts reported for governmental activities in the statement of activities (Exhibit II) are different because

Net change in fund balances - total governmental funds (Exhibit IV) \$ 3,324,557

Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	2,301,927
Depreciation expense	(2,020,639)

The statement of activities reports losses arising from the trade-in or disposal of existing capital assets to acquire new capital assets. Conversely, governmental funds do not report any gain or loss on a trade-in or disposal of capital assets. (235,569)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, and revenues recognized in the funds are not reported in the statement of activities:

Property tax receivable - accrual basis change	(224,694)
Property tax interest and lien revenue - accrual basis change	(72,390)
Housing loan receivable - accrual basis change	(5,776)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized and deferred in the statement of activities. The details of these differences in the treatment of long-term debt and related items are as follows:

Bond and note principal payments	455,000
Issuance of bonds and notes	(2,840,000)
Premium on issuance of bonds	(55,542)
Capital lease payments	172,099
Amortization of deferred charge on refunding	(18,648)
Amortization of issuance costs	(6,185)
Amortization of premiums	4,699
Issuance of capital leases	(325,000)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Compensated absences	(3,129)
Accrued interest	(30,636)
Net OPEB obligation	(7,785)
Retirement benefit	211,033

Internal service funds are used by management to charge costs to individual funds. The net revenue of certain activities of internal services funds is reported with governmental activities 890,644

Change in Net Assets of Governmental Activities (Exhibit II) \$ 1,513,966

The accompanying notes are an integral part of the financial statements

TOWN OF MANSFIELD, CONNECTICUT  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Property taxes	\$ 25,066,355	\$ 25,066,355	\$ 25,422,441	\$ 356,086
Intergovernmental	17,598,780	17,598,780	16,175,515	(1,423,265)
Investment income	80,000	80,000	28,090	(51,910)
Charges for services	876,150	876,150	755,780	(120,370)
Other local revenues	2,500	2,500	5,740	3,240
Total Revenues	<u>43,623,785</u>	<u>43,623,785</u>	<u>42,387,566</u>	<u>(1,236,219)</u>
Expenditures:				
Current:				
General government	2,274,415	2,255,782	2,255,782	-
Public safety	2,780,310	2,872,457	2,872,457	-
Public works	1,920,830	1,954,388	1,954,388	-
Community services	1,547,510	1,573,732	1,573,732	-
Community development	609,310	608,160	608,160	-
Townwide expenditures	2,550,860	2,356,116	2,353,028	3,088
Education	<u>30,451,540</u>	<u>30,421,540</u>	<u>28,984,227</u>	<u>1,437,313</u>
Total Expenditures	<u>42,134,775</u>	<u>42,042,175</u>	<u>40,601,774</u>	<u>1,440,401</u>
Excess of Revenues over Expenditures	<u>1,489,010</u>	<u>1,581,610</u>	<u>1,785,792</u>	<u>204,182</u>
Other Financing Sources (Uses):				
Transfers in	2,500	2,500	2,500	-
Transfers out	<u>(1,491,510)</u>	<u>(1,584,110)</u>	<u>(1,584,110)</u>	<u>-</u>
Net Other Financing Sources (Uses)	<u>(1,489,010)</u>	<u>(1,581,610)</u>	<u>(1,581,610)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	204,182	<u>\$ 204,182</u>
Fund Balance at Beginning of Year			<u>1,865,895</u>	
Fund Balance at End of Year			<u>\$ 2,070,077</u>	

The accompanying notes are an integral part of the financial statements

TOWN OF MANSFIELD, CONNECTICUT  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
JUNE 30, 2011

	Business-Type Activities Enterprise Funds			Governmental Activities
	Major Fund	Nonmajor Fund	Totals	Internal Service Funds
	Sewer Operating Fund	Solid Waste Disposal		
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 50,600	\$ 319,491	\$ 370,091	\$ 3,924,631
Accounts receivable, net	89,366	3,994	93,360	269,593
Due from other funds			-	290,127
Other			-	3,624
Total current assets	<u>139,966</u>	<u>323,485</u>	<u>463,451</u>	<u>4,487,975</u>
Noncurrent assets:				
Capital assets (net of accumulated depreciation):				
Land	66,298	8,500	74,798	145,649
Construction in progress	90,087		90,087	14,898
Buildings		475	475	96,883
Equipment		76,941	76,941	1,109,883
Pump station	109,630		109,630	
Sewer distribution system	347,936		347,936	
Total capital assets (net of accumulated depreciation)	<u>613,951</u>	<u>85,916</u>	<u>699,867</u>	<u>1,367,313</u>
Total Assets	<u>753,917</u>	<u>409,401</u>	<u>1,163,318</u>	<u>5,855,288</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable		52,970	52,970	50,841
Claims payable			-	376,000
Landfill postclosure liability		4,000	4,000	
Capital lease liability			-	72,546
Compensated absences		2,944	2,944	
Total current liabilities	<u>-</u>	<u>59,914</u>	<u>59,914</u>	<u>499,387</u>
Noncurrent liabilities:				
Landfill postclosure liability		92,000	92,000	
Capital lease liability			-	75,288
Compensated absences		11,763	11,763	
Total noncurrent liabilities	<u>-</u>	<u>103,763</u>	<u>103,763</u>	<u>75,288</u>
Total Liabilities	<u>-</u>	<u>163,677</u>	<u>163,677</u>	<u>574,675</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	613,951	85,916	699,867	1,219,479
Unrestricted	139,966	159,808	299,774	4,061,134
Total Net Assets	<u>\$ 753,917</u>	<u>\$ 245,724</u>	<u>\$ 999,641</u>	<u>\$ 5,280,613</u>

The accompanying notes are an integral part of the financial statements

TOWN OF MANSFIELD, CONNECTICUT  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2011

	Business-Type Activities Enterprise Funds			Governmental Activities
	Major Fund	Nonmajor Fund	Totals	Internal Service Funds
	Sewer Operating Fund	Solid Waste Disposal		
Operating Revenues:				
Sewer charges	\$ 262,583	\$	\$ 262,583	\$
Garbage collection fees		880,606	880,606	
Transfer station fees		72,877	72,877	
Sale of recyclables		17,368	17,368	
Premiums				7,698,127
Charges for services				2,895,150
Rental income				201,455
Other revenues	1,120	6,036	7,156	241,833
Total Operating Revenues	<u>263,703</u>	<u>976,887</u>	<u>1,240,590</u>	<u>11,036,565</u>
Operating Expenses:				
Wages and fringe benefits		261,640	261,640	505,499
Administration				724,573
Medical claims				5,668,074
Workers' compensation				436,573
Repairs and maintenance				97,214
Consultants	2,250		2,250	126,338
Supplies, materials and rentals				163,724
Software and related communication costs		14,080	14,080	311,378
Utilities		801	801	1,847,430
Contract pickup		365,602	365,602	
Sewer billings	163,118		163,118	
Supplies and services	9,687	11,091	20,778	
Dumping fees		271,590	271,590	
Depreciation	23,836	13,507	37,343	199,473
Total Operating Expenses	<u>198,891</u>	<u>938,311</u>	<u>1,137,202</u>	<u>10,080,276</u>
Operating Income	<u>64,812</u>	<u>38,576</u>	<u>103,388</u>	<u>956,289</u>
Nonoperating Revenues (Expenses):				
Loss on disposal of capital assets				(68,626)
Investment income				2,981
Net nonoperating expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(65,645)</u>
Change in Net Assets	64,812	38,576	103,388	890,644
Total Net Assets at Beginning of Year	<u>689,105</u>	<u>207,148</u>	<u>896,253</u>	<u>4,389,969</u>
Total Net Assets at End of Year	<u>\$ 753,917</u>	<u>\$ 245,724</u>	<u>\$ 999,641</u>	<u>\$ 5,280,613</u>

The accompanying notes are an integral part of the financial statements

TOWN OF MANSFIELD, CONNECTICUT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2011

	Business-Type Activities Enterprise Funds			Governmental Activities
	Major Fund	Nonmajor Fund	Totals	Internal Service Funds
	Sewer Operating Fund	Solid Waste Disposal		
Cash Flows from Operating Activities:				
Receipts from customers	\$ 272,837	\$ 982,919	\$ 1,255,756	\$ 3,308,283
Premiums received			-	7,700,149
Payments to vendors	(179,483)	(654,824)	(834,307)	(3,680,802)
Payments for claims			-	(5,702,074)
Payments to employees		(266,412)	(266,412)	(505,499)
Net Cash Provided by Operating Activities	<u>93,354</u>	<u>61,683</u>	<u>155,037</u>	<u>1,120,057</u>
Cash Flows from Noncapital Financing Activities:				
Cash advances from other funds	(42,754)		(42,754)	(880,906)
Cash Flows from Capital and Related Financing Activities:				
Purchase of capital assets			-	(102,466)
Principal payment - lease purchase			-	(69,904)
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(172,370)</u>
Cash Flows from Investing Activities:				
Investment income			-	2,981
Net Increase in Cash and Cash Equivalents	50,600	61,683	112,283	69,762
Cash and Cash Equivalents at Beginning of Year	<u>-</u>	<u>257,808</u>	<u>257,808</u>	<u>3,854,869</u>
Cash and Cash Equivalents at End of Year	<u>\$ 50,600</u>	<u>\$ 319,491</u>	<u>\$ 370,091</u>	<u>\$ 3,924,631</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating income	\$ 64,812	\$ 38,576	\$ 103,388	\$ 956,289
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	23,836	13,507	37,343	199,473
(Increase) decrease in:				
Accounts receivable	9,134	6,032	15,166	(28,133)
Other			-	5,512
Increase (decrease) in:				
Accounts payable	(4,428)	12,340	7,912	20,916
Claims payable			-	(34,000)
Compensated absences		(4,772)	(4,772)	
Landfill postclosure liability		(4,000)	(4,000)	
Net Cash Provided by Operating Activities	<u>\$ 93,354</u>	<u>\$ 61,683</u>	<u>\$ 155,037</u>	<u>\$ 1,120,057</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF MANSFIELD, CONNECTICUT  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
JUNE 30, 2011**

	<b>Postemployment Healthcare Trust Fund</b>	<b>Agency Funds</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 4,141	\$ 1,087,307
Investments, at Fair Value:		
Mutual funds	353,221	
Accounts receivable		900
Due from other funds		110,998
Total Assets	357,362	1,199,205
<b>LIABILITIES</b>		
Liabilities:		
Due to others		1,199,205
Total Liabilities	-	1,199,205
<b>NET ASSETS</b>		
Net Assets Held in Trust for Postemployment Healthcare Purposes	\$ 357,362	\$ -

The accompanying notes are an integral part of the financial statements

TOWN OF MANSFIELD, CONNECTICUT  
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
 FIDUCIARY FUND  
 FOR THE YEAR ENDED JUNE 30, 2011

	<u>Postemployment Healthcare Trust Fund</u>
Additions:	
Contributions:	
Employer	\$ 222,500
Investment income:	
Net appreciation in fair value of investments	38,746
Interest and dividends	<u>47</u>
Total Additions	261,293
Deductions:	
Benefits	<u>218,936</u>
Change in Net Assets	42,357
Net Assets at Beginning of Year	<u>315,005</u>
Net Assets at End of Year	<u>\$ 357,362</u>

The accompanying notes are an integral part of the financial statements

## TOWN OF MANSFIELD, CONNECTICUT

### NOTES TO FINANCIAL STATEMENTS

---

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

##### A. Reporting Entity

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

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

##### B. Government-Wide and Fund Financial Statements

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

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

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

### Discretely Presented Component Unit

The Mansfield Discovery Depot, Inc. (the Depot) is included in the Town's Comprehensive Annual Financial Report as a discretely presented component unit since the Depot is financially accountable to the Town due to the Town Council's approval authority over budget increases in excess of \$10,000. The organization is reported in a separate column to emphasize that it is legally separate from the Town. The Depot appoints its own board, of which two of the members are also members of the Town Council. The Depot accounts for federal and state funds, local contributions and participants' fees for the operation of a child day care center.

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

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

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

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

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

The Town reports the following major governmental funds:

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

The *Mansfield Discretionary Fund* accounts for the activity of the prior community development block grants. The major sources of revenue for this fund are intergovernmental grants and charges for services.

The *Capital Projects Fund* accounts for the financial revenues to be used for major capital asset construction and/or purchases. The major sources of revenue for this fund are intergovernmental revenues and the proceeds from the issuance of general obligation bonds.

The Town reports the following major proprietary fund:

The *Sewer Operating Fund* accounts for the activities of the Town's sewer operations. The major source of revenue for this fund is sewer charges.

Additionally, the Town reports the following fund types:

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

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

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

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

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

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

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

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

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. Unrestricted resources are used in the following order: committed, assigned then unassigned.

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

#### **D. Deposits and Investments**

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

Investments - Both the Town and the component unit's eligible investments are governed by State of Connecticut Statutes which, in general, allow the Town to invest in obligations of the United States of America or United States government sponsored corporations; in shares or other interests in any custodial arrangement, pool or no-load, open-end management type investment company or investment trust (as defined); in obligations of any State or political subdivision rated within the top two rating categories of any nationally recognized rating service; or in obligations of the State of Connecticut or political subdivision rated within the top three rating categories of any nationally recognized rating service. For the Capital Nonrecurring Fund, not more than 31% can be invested in equity securities. Investment income is recorded in the fund in which it was earned.

#### **E. Receivables and Payables**

##### Interfunds

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

##### Property Taxes and Other Receivables

In the government-wide financial statements, all property tax, sewer use, sewer assessment and loan receivables are shown net of an allowance for uncollectibles. Allowance percentages range from 2% to 12% of outstanding receivable balances at June 30, 2011 and are calculated based upon prior collections.

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

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

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

**F. Restricted Assets**

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

**G. Capital Assets**

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

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

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

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

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

**H. Compensated Absences**

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

**I. Long-Term Obligations**

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

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

## **J. Fund Equity**

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

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

*Invested in Capital Assets, Net of Related Debt* - This category presents the net assets that reflect capital assets net of only the debt applicable to the acquisition or construction of these assets. Debt issued for noncapital purpose is excluded.

*Restricted Net Assets* - This category presents the net assets restricted by external parties (creditors, grantors, contributors or laws and regulations).

*Unrestricted Net Assets* - This category presents the net assets of the Town that are not restricted.

The equity of the fund financial statements is defined as "fund balance" and is classified in the following categories:

*Nonspendable Fund Balance* - This represents amounts that cannot be spent due to form (e.g. inventories and prepaid amounts).

*Restricted Fund Balance* - This represents amounts constrained for a specific purpose by external parties, such as grantors, creditors, contributors, or laws and regulations of their governments.

*Committed Fund Balance* - This represents amounts constrained for a specific purpose by a government using its highest level of decision-making authority (the Town Council).

*Assigned Fund Balance* - For all governmental funds other than the General Fund, this represents any remaining positive amounts not classified as nonspendable, restricted or committed. For the General Fund, this includes amounts constrained for the intent to be used for a specific purpose by the Town Council or Town Manager.

*Unassigned Fund Balance* - This represents fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balance. If another governmental fund has a fund balance deficit, it is reported as a negative amount in unassigned fund balance.

## **K. Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, including disclosures of contingent assets and liabilities and reported revenues, expenses and expenditures during the fiscal year.

## 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### A. Budgetary Information

The procedures for establishing the budgetary data reported in the financial statements are as follows:

1. Formal budgetary integration is employed by the Town Council as a management control device during the year for the General Fund, Capital Projects Fund and Capital Nonrecurring Fund, which are the only funds with a legally adopted annual budget.
2. Prior to March 1, each department head, office, agency, board or commission of the Town, supported wholly or in part from Town funds, shall submit budget requests in the form requested by the Town Manager so as to indicate the program, activities and work accomplished in the current fiscal year and to be accomplished during the ensuing year. These shall be accompanied by detailed estimates of expenditures to be made and of revenues other than taxes to be collected during the ensuing fiscal year, along with such other information as may be requested by the Council or the Manager.
3. Prior to April 1, the Town Manager shall present to the Council a budget consisting of:
  - a) A budget message outlining the financial situation of the Town government and describing the important features of the budget plan;
  - b) The budget of the Board of Education as submitted to the Manager, along with whatever analysis or comment the Manager wishes to provide;
  - c) Statements of the Manager's proposed operating program and expenditures for the Town functions and Town-supported functions, other than those of the Board of Education, along with comparisons of amounts expended in the last completed fiscal year and estimated amounts to be expended in the current fiscal year;
  - d) Information on amounts of revenue by source, other than property taxes collected, in the last completed fiscal year, estimates for the current year and for the ensuing year, along with information and estimates regarding property tax revenues for the same periods;
  - e) Statements of the condition and estimated condition of the Town funds and of the debt service obligations of the Town, proposed capital improvements to be undertaken during the ensuing fiscal year or later years, and the proposed methods of financing them;
  - f) And such other information as will assist the Town Council and the voting residents of Mansfield in deciding on an annual appropriation and a capital improvement program.
4. During the budget adoption process, the Town Council shall hold at least two Town Budget Information Meetings. At least ten days prior to each meeting, the Town Council shall widely distribute budget information and notices of the meetings. The Town Council shall adopt a proposed budget, including a recommended appropriation act, by May 1.
5. An annual Town Meeting for budget consideration shall be held on the second Tuesday in May. This meeting shall consider the budget presented to it by the Council and may approve, lower or raise the budget of any item. If the annual Town Meeting refuses or neglects to adopt a budget, the budget will be returned to the Council for its consideration. The Council shall return the same or a revised budget to a Town Meeting called by the Council for a date no later than ten days after the first meeting. This Town Meeting shall also approve, lower or raise the budget of any program. Should the Town Meeting then fail or refuse to adopt a budget, the budget appropriation last proposed by the Council shall be in full effect.

6. The budget approved by the Town Meeting or adopted by the Town Council shall be subject to appeal if:
- Within 21 days after approval, electors present a petition requesting the budget be repealed and replaced by a substitute budget. The petition shall be in certain form and signed by not less than 2% of the electors as determined by the revised registry list last completed.
  - The Town Clerk determines the petition to be sufficient. If found to be sufficient, the Town Clerk shall so certify to the Town Council within five days after receipt of the petition. If insufficient, a legal notice shall be placed in a newspaper of general circulation in the Town, and no further proceedings will be necessary.
  - After certification, the question shall be submitted to a referendum of eligible voters at the budget Town Meeting. At least ten days prior to the referendum, the Town Council shall publish notice of the referendum in a newspaper having circulation in the Town. The notice shall state the date and hours the referendum will be held, and the text of the question as it will appear. The referendum shall be held on a Tuesday.
  - A majority of those voting in the referendum vote against the budget.

The level of control for all legally adopted budgets (the level at which expenditures may not legally exceed appropriations without Council and/or Town Meeting approval) is at the department level for the General Fund. The Council may make budgetary transfers from one department to another within the General Fund, not to exceed 0.5% of the annual budget in any one fiscal year. Transfers or new appropriations in an amount from 0.5% to an aggregate amount not to exceed 1% of the annual approved budget in any one fiscal year, may be approved by consecutive actions of the Council and a Town Meeting, which shall be called by the Council following its action on the new spending proposal.

An appropriation or transfer of over 1% of the annual budget for an expenditure not provided for in the adopted budget may be approved by consecutive favorable actions of the Council and a referendum of the voters of the Town.

Notwithstanding the foregoing, the Council may approve appropriations without limitation as to amount if such appropriations are to be funded from revenues other than receipt of taxes or proceeds of borrowings authorized pursuant to Sections 406 and 407 of the Charter, unanticipated in the annual budget. The Council is authorized to establish special funds with respect to such appropriations.

The Board of Education, which is not a separate legal entity but a function of the Town, is authorized under State law to make any transfers required within their budget at their discretion. Any additional appropriations must have Board of Education, Town Council and, if necessary, Town Meeting approval. During the year, the Town had no additional appropriations.

Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which the purchase order, contract or other commitment is issued, and, accordingly, encumbrances outstanding at year end are reported in budgetary reports (Exhibit V) as expenditures in the current year. Generally, all unencumbered appropriations lapse at year end, except those for the Capital Projects Fund. Appropriations for capital projects are continued until completion of applicable projects, even when projects extend more than one fiscal year. Encumbered appropriations in the General Fund are not re-appropriated in the ensuing year's budget, but are carried forward.

A reconciliation of revenues, expenditures and fund balance between the accounting treatment required by GAAP (Exhibit IV), and budgetary requirements (Exhibit V), is as follows:

	<u>General Fund</u>		
	<u>Revenues</u>	<u>Expenditures</u>	<u>Fund Balance</u>
Balance - Budgetary Basis, Exhibit V - June 30, 2011	\$ 42,390,066	\$ 42,185,884	\$ 2,070,077
Encumbrances outstanding at June 30, 2010, cancelled during the year ended June 30, 2011	(4,662)		
Encumbrances outstanding at June 30, 2010, liquidated during the year ended June 30, 2011		376,931	
Encumbrances outstanding at June 30, 2011, charged to budgetary expenditures during the year ended June 30, 2011		(329,652)	329,652
Compensated absences fund activity is not budgeted	82,712		(202,972)
Teachers' Retirement System on-behalf payment	<u>1,700,282</u>	<u>1,700,282</u>	
Balance - GAAP Basis Exhibit IV - June 30, 2011	<u>\$ 44,168,398</u>	<u>\$ 43,933,445</u>	<u>\$ 2,196,757</u>

#### Capital Projects Authorizations

The following is a summary of capital projects authorizations at June 30, 2011:

	<u>Authorization</u>	<u>Cumulative Expenditures</u>	<u>Balance June 30, 2011</u>
Capital Projects	\$ <u>58,727,124</u>	\$ <u>29,165,183</u>	\$ <u>29,561,941</u>

#### **B. Donor Restricted Endowments**

The Town has received certain endowments for the maintenance and improvement of cemeteries and local schools. The amounts are reflected in net assets as restricted for endowments. Investment income (including depreciation) of \$71,766 is approved for expenditures by the individual Boards responsible for each fund.

### **3. CASH, CASH EQUIVALENTS AND INVESTMENTS**

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a "qualified public depository" as defined by Statute or in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit in an "out of state bank," as defined by the Statutes, which is not a "qualified public depository."

The Connecticut General Statutes (Section 7-400) permit municipalities to invest in: 1) obligations of the United States and its agencies, 2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof, and 3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. Other provisions of the Statutes cover specific municipal funds with particular investment authority. The provisions of the Statutes regarding the investment of municipal pension funds do not specify permitted investments. Therefore, investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable plan.

The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the State Short-Term Investment Fund (STIF) and the State Tax Exempt Proceeds Fund (TEPF). These investment pools are under the control of the State Treasurer, with oversight provided by the Treasurer's Cash Management Advisory Board, and are regulated under the State Statutes and subject to annual audit by the Auditors of Public Accounts. Investment yields are accounted for on an amortized-cost basis with an investment portfolio that is designed to attain a market-average rate of return throughout budgetary and economic cycles. Investors accrue interest daily based on actual earnings, less expenses and transfers to the designated surplus reserve, and the fair value of the position in the pool is the same as the value of the pool shares.

### Deposits

*Deposit Custodial Credit Risk* - Custodial credit risk is the risk that, in the event of a bank failure, the Town's deposit will not be returned. The Town does not have a deposit policy for custodial credit risk.

Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, \$237,766 of the Town's bank balance, including the component unit that participated in the cash pool, of \$545,171 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 188,989
Collateralized, held by banks	<u>48,777</u>
Total Amount Subject to Custodial Credit Risk	<u>\$ 237,766</u>

Connecticut General Statutes require that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk based capital ratio.

### Cash Equivalents

Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and purchased within 90 days of maturity. At June 30, 2011, the Town's cash equivalents amounted to \$12,839,403. The following table provides a summary of the Town's cash equivalents (excluding U.S. government guaranteed obligations) as rated by nationally recognized statistical rating organizations. The pools all have maturities of less than one year.

	<u>Standard &amp; Poor's</u>
State Short-Term Investment Fund (STIF)	AAAm
Cutwater - Cooperative Liquid Assets Securities System (CLASS)	AAAm

### Investments

Investments as of June 30, 2011 in all funds are as follows:

<u>Investment Type</u>	<u>Fair Value</u>
Pooled open-end mutual fund accounts	<u>\$ 976,957</u>

*Interest Rate Risk* - The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Credit Risk - Investments* - As indicated above, State Statutes limit the investment options of cities and towns. The Town does not have an investment policy that further limits their investment options of the Town beyond that of the State Statutes.

*Concentration of Credit Risk* - The Town has no policy limiting an investment in any one issuer that is in excess of 5% of the Town's total investments.

*Custodial Credit Risk* - Custodial credit risk for an investment is the risk that, in the event of the failure of the counterparty (the institution that pledges collateral or repurchase agreement securities to the Town or that sells investments to or buys them for the Town), the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have a policy for custodial credit risk. At June 30, 2011, the Town did not have any uninsured and unregistered securities held by the counterparty, or by its trust department or agent that were not in the Town's name.

#### 4. RECEIVABLES

Receivables as of year end for the Town's individual major funds, nonmajor and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows.

	General Fund	Mansfield Discretionary Fund	Capital Projects	Nonmajor Governmental Funds	Sewer Operating Fund	Nonmajor Enterprise Fund	Internal Service Funds	Total
Receivables:								
Property taxes	\$ 478,156	\$	\$	\$	\$	\$	\$	\$ 478,156
Sewer assessments				13,300				13,300
Intergovernmental	23,311		1,973,532	249,981				2,246,824
Loans		1,186,380						1,186,380
Other	40,104		325,000	52,017	91,536	8,994	269,593	787,244
Total gross current receivables	541,571	1,186,380	2,298,532	315,298	91,536	8,994	269,593	4,711,904
Less: allowance for uncollectibles	40,000				2,170	5,000		47,170
Balance at June 30, 2011	\$ 501,571	\$ 1,186,380	\$ 2,298,532	\$ 315,298	\$ 89,366	\$ 3,994	\$ 269,593	\$ 4,664,734

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
Delinquent property taxes receivable	\$ 402,043	\$
Fees collected in advance		100,611
Special assessments not yet due	13,300	
Grant drawdowns prior to meeting all eligibility requirements		48,252
Housing loans receivable	1,186,380	
Advance tax collections		516,418
Total Deferred/Unearned Revenue for Governmental Funds	\$ 1,601,723	\$ 665,281

## 5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2011 was as follows:

	Beginning Balance	Increases	Transfers	Decreases	Ending Balance
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 4,950,115	\$	\$	\$	\$ 4,950,115
Construction in progress	6,907,758	2,166,138	(5,636,826)	129,737	3,307,333
Total capital assets not being depreciated	<u>11,857,873</u>	<u>2,166,138</u>	<u>(5,636,826)</u>	<u>129,737</u>	<u>8,257,448</u>
Capital assets being depreciated:					
Land improvements	1,778,904		1,172,441		2,951,345
Buildings	33,568,379		4,427,335	89,933	37,905,781
Improvements other than buildings	1,031,839			60,839	971,000
Machinery and equipment	5,256,997	192,653	37,050	1,481,964	4,004,736
Vehicles	4,103,394	45,602		301,038	3,847,958
Infrastructure	50,181,888				50,181,888
Total capital assets being depreciated	<u>95,921,401</u>	<u>238,255</u>	<u>5,636,826</u>	<u>1,933,774</u>	<u>99,862,708</u>
Less accumulated depreciation for:					
Land improvements	257,580	76,947			334,527
Buildings	13,835,337	951,689		50,362	14,736,664
Improvements other than buildings	232,791	45,726		48,671	229,846
Machinery and equipment	3,273,483	321,903		1,389,328	2,206,058
Vehicles	1,861,214	196,413		270,955	1,786,672
Infrastructure	16,038,564	627,434			16,665,998
Total accumulated depreciation	<u>35,498,969</u>	<u>2,220,112</u>	<u>-</u>	<u>1,759,316</u>	<u>35,959,765</u>
Total capital assets being depreciated, net	<u>60,422,432</u>	<u>(1,981,857)</u>	<u>5,636,826</u>	<u>174,458</u>	<u>63,902,943</u>
Governmental Activities Capital Assets, Net	<u>\$ 72,280,305</u>	<u>\$ 184,281</u>	<u>\$ -</u>	<u>\$ 304,195</u>	<u>\$ 72,160,391</u>
Business-type activities:					
Capital assets not being depreciated:					
Land	\$ 74,798	\$	\$	\$	\$ 74,798
Construction in progress	90,087				90,087
Total capital assets not being depreciated	<u>164,885</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>164,885</u>
Capital assets being depreciated:					
Buildings	139,625				139,625
Equipment	425,513				425,513
Pump station	161,702				161,702
Sewer distribution system	1,152,126				1,152,126
Total capital assets being depreciated	<u>1,878,966</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,878,966</u>
Less accumulated depreciation for:					
Buildings	135,178	3,972			139,150
Equipment	339,037	9,535			348,572
Pump station	49,181	2,891			52,072
Sewer distribution system	783,245	20,945			804,190
Total accumulated depreciation	<u>1,306,641</u>	<u>37,343</u>	<u>-</u>	<u>-</u>	<u>1,343,984</u>
Total capital assets being depreciated, net	<u>572,325</u>	<u>(37,343)</u>	<u>-</u>	<u>-</u>	<u>534,982</u>
Business-Type Activities Capital Assets, Net	<u>\$ 737,210</u>	<u>\$ (37,343)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 699,867</u>

Depreciation expense was charged to functions/programs as follows:

General government	\$	78,844
Community environment		383,790
Public safety		85,717
Public works		821,964
Education		650,324
Capital assets held by the Town's internal service funds are charged to the various functions based on their usage of the assets		<u>199,473</u>
Total Depreciation Expense - Governmental Activities	\$	<u>2,220,112</u>
Business-type activities:		
Sewer services	\$	23,836
Solid waste services		<u>13,507</u>
Total Depreciation Expense - Business-Type Activities	\$	<u>37,343</u>

#### 6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Individual fund interfund receivable and payable balances at June 30, 2011 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 92,168
Internal Service Funds	Nonmajor Governmental Funds	18,143
Internal Service Funds	General Fund	271,984
Fiduciary Funds	General Fund	<u>110,998</u>
Total		\$ <u>493,293</u>

All interfund receivables and payables are the result of regularly recurring transactions and represent temporary balances. With respect to the fiduciary funds, this is due to the funds' participation in the Town's pooled cash system.

Interfund Transfers:

	<u>Transfers In</u>			<u>Total Transfers Out</u>
	<u>General Fund</u>	<u>Capital Project Fund</u>	<u>Nonmajor Governmental Funds</u>	
Transfers out:				
General Fund	\$	\$	\$ 1,584,110	\$ 1,584,110
Nonmajor Governmental Funds	<u>72,500</u>	<u>537,894</u>	<u>        </u>	<u>610,394</u>
Total Transfers In	\$ <u>72,500</u>	\$ <u>537,894</u>	\$ <u>1,584,110</u>	\$ <u>2,194,504</u>

All transfers represent routine transactions that occur annually to move resources from one fund to another.

## 7. LONG-TERM DEBT

### Governmental Activities

#### Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2011 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Bonds payable:					
General obligation bonds	\$ 1,520,000	\$ 2,840,000	\$ 455,000	\$ 3,905,000	\$ 460,000
Less deferred amounts:					
Bond premium	4,908	55,542	4,699	55,751	
Deferred charge on refunding	(74,588)		(18,648)	(55,940)	
Total bonds	<u>1,450,320</u>	<u>2,895,542</u>	<u>441,051</u>	<u>3,904,811</u>	<u>460,000</u>
Net OPEB obligation		2,958		2,958	
Capital leases	631,816	325,000	242,003	714,813	251,491
Compensated absences	573,998	928,427	925,298	577,127	115,425
Retirement benefit	<u>2,696,647</u>	<u>144,353</u>	<u>355,386</u>	<u>2,485,614</u>	<u>304,878</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 5,352,781</u>	<u>\$ 4,296,280</u>	<u>\$ 1,963,738</u>	<u>\$ 7,685,323</u>	<u>\$ 1,131,794</u>
Business-type Activities:					
Compensated absences	\$ 19,479	\$ 13,797	\$ 18,569	\$ 14,707	\$ 2,944
Landfill closure/postclosure	<u>100,000</u>		<u>4,000</u>	<u>96,000</u>	<u>4,000</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 119,479</u>	<u>\$ 13,797</u>	<u>\$ 22,569</u>	<u>\$ 110,707</u>	<u>\$ 6,944</u>

The annual requirements to amortize serial bonds outstanding at June 30, 2011 are as follows:

Year Ending June 30	Schools		Town			Sewers		Total Net Debt Service to Maturity		
	Principal	Interest	Principal	Interest	Net Debt Service to Maturity	Principal	Interest			
2012	\$ 85,000	\$ 10,601	\$ 375,000	\$ 84,982	\$ 459,982	\$ -	\$ 10,777	\$ 10,777	\$ 566,360	
2013	80,000	39,499	380,000	68,936	448,936	-	10,990	10,990	579,425	
2014	156,500	36,779	184,750	50,976	235,726	23,750	10,990	34,740	463,745	
2015	77,500	31,604	118,750	45,043	163,793	23,750	10,278	34,028	306,925	
2016	77,500	29,278	118,750	41,480	160,230	23,750	9,566	33,316	300,324	
2017-2021	387,500	111,519	593,750	153,965	747,715	118,750	37,141	155,891	1,402,625	
2022-2026	406,000	47,687	534,000	60,667	594,667	140,000	16,622	156,622	1,204,976	
	<u>\$ 1,270,000</u>	<u>\$ 306,967</u>	<u>\$ 1,576,967</u>	<u>\$ 2,305,000</u>	<u>\$ 506,049</u>	<u>\$ 2,811,049</u>	<u>\$ 330,000</u>	<u>\$ 106,364</u>	<u>\$ 436,364</u>	<u>\$ 4,824,380</u>

### Overlapping and Underlying Indebtedness

Mansfield is a member of Regional School District No.19 along with the towns of Ashford and Willington.

	<u>Amount of Outstanding Debt</u>	<u>Applicable Grants Receivable</u>	<u>Net Debt Outstanding</u>	<u>Applicable % of Net Debt Charge to Town</u>	<u>Town Net Overlapping Debt</u>
Regional School District No.19	\$ <u>14,387,000</u>	\$ <u>8,559,114</u>	\$ <u>5,827,886</u>	<u>54.9%</u>	\$ <u>3,199,509</u>

### Termination Benefits

The Town provides severance payments to teachers and certain administrators upon retirement. To qualify for benefits, the employee must achieve age 70 with at least 15 years of service as a teacher in Mansfield. The Town funds the severance cost for the 37 eligible participants. The benefits will be paid in future years as the employees retire. The amounts are paid as incurred from the General Fund. During the fiscal year ended June 30, 2011, \$355,386 was paid for these benefits.

### Statutory Debt Limitations

The Town's indebtedness does not exceed the legal debt limitations as required by Connecticut General Statutes as reflected in the following schedule:

<u>Category</u>	<u>Debt Limit</u>	<u>Net Indebtedness</u>	<u>Balance</u>
General purpose	\$ 58,203,513	\$ 3,345,000	\$ 54,858,513
Schools	116,407,026	4,469,509	111,937,517
Sewers	97,005,855	330,000	96,675,855
Urban renewal	84,071,741		84,071,741
Pension deficit	77,604,684		77,604,684

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, \$181,077,596.

The indebtedness reflected above includes bonds outstanding in addition to the amount of bonds authorized and unissued against which bond anticipation notes are issued and outstanding.

### Authorized/Unissued Bonds

At June 30, 2011, the Town had \$1,040,000 of authorized and unissued bonds for general purposes.

### Capital Leases

Leases that are, in substance, purchases, are classified as capital leases in governmental funds as "other financing sources" and "capital expenditures" and are recorded at lease inception.

Most of the lease agreements have cancellation clauses in the event funding is not available. For reporting purposes, such cancellation clauses are not considered in the determination of whether a lease is cancelable because the likelihood that such clauses will be exercised is considered remote.

The Town has entered into installment purchase agreements. Because the amounts included are immaterial, and the accounting treatment is similar, such agreements are reported together with capital leases.

The assets acquired through capital leases are as follows:

	<u>Governmental Funds</u>
Vehicles and equipment	\$ 822,354
Less accumulated depreciation	<u>(79,374)</u>
	742,980
Construction in progress	<u>133,000</u>
Net Leased Property	<u>\$ 875,980</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2011, were as follows:

<u>Year Ending June 30,</u>	<u>Governmental Funds</u>
2012	\$ 279,637
2013	262,661
2014	171,905
2015	<u>58,019</u>
Total future minimum lease payments	772,222
Less amounts representing interest	<u>(57,409)</u>
Present Value of Future Minimum Lease Payments	<u>\$ 714,813</u>

Landfill Closure and Postclosure Care Costs (Solid Waste Nonmajor Enterprise Fund)

State and Federal laws and regulations require landfill closures to meet certain standards. The Town is in the process of finalizing an agreement with the State Department of Environmental Protection for final capping of the landfill. The landfill was covered in November 2004. The monitoring costs for the next 24 years at \$4,000 per year are \$96,000. These amounts are based on estimates that are subject to change due to inflation, technology or applicable laws and regulations. The liability as described above is recorded in the nonmajor enterprise solid waste disposal fund.

## 8. RISK MANAGEMENT

### A. Risk Management

The Town is exposed to various risks of loss related to public officials and police liability; Board of Education liability; torts; theft of, damage to and destruction of assets; errors or omissions; injuries to employees; and natural disasters. Except for medical insurance, the Town purchases commercial insurance for all risks of loss. Settled claims have not exceeded commercial coverage in any of the past three years. There have been no significant reductions in insurance coverage from coverage in the prior year.

The Mansfield Health Insurance Fund (the Fund), which has been recorded as an Internal Service Fund, was established to provide hospitalization and medical-surgical health coverage for all Town, Regional School District No. 19 and Mansfield Discovery Depot, Inc., employees. The Fund is substantially funded by the Town's General Fund and Region 19 based upon estimates for the number of employees and type of coverage (single or family) and trends in the insurance claims and estimates for administration. The program's general objectives are to formulate on behalf of the members a health insurance program at lower costs of coverage and to develop a systematic method to control health costs.

A third party administers the plan for which the Fund pays a fee. The Fund has purchased aggregate stop loss coverage at 125% of expected claims and individual stop loss coverage of \$150,000 per claim.

The claims liability reported is based upon the provisions of GASB Statements No. 10 and 30, which require that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is possible that a liability has been incurred at the date of the financial statements and the amount of the possible loss can be reasonably estimated. The amount of claim accrual is based on the ultimate costs of settling the claim, which includes past experience data, inflation and other future economic and societal factors and incremental claim adjustment expenses, net of estimated subrogation recoveries. The claim accrual does not include other allocated or unallocated claims adjustment expenses.

An analysis of the activity in the claims liability for the health insurance fund is as follows:

	<u>Claims Payable July 1</u>		<u>Current Year Claims and Changes in Estimates</u>		<u>Claims Paid</u>		<u>Claims Payable June 30</u>
2009-10	\$ 468,382	\$	5,094,550	\$	5,152,932	\$	410,000
2010-11	410,000		5,493,220		5,527,220		376,000

The Town is a member of the Connecticut Interlocal Risk Management Agency (CIRMA), an unincorporated association of Connecticut local public agencies that was formed in 1980 by the Connecticut Conference of Municipalities for the purpose of establishing and administering an interlocal risk management program pursuant to the provisions of Section 7-479a et seq. of the Connecticut General Statutes.

The Town is a member of CIRMA's Liability-Automobile-Property Pool, a risk-sharing pool. The Liability-Automobile-Property Pool provides general liability, automobile liability, employee benefit liability, law enforcement liability, public officials and property coverage. The premium is subject to these coverages, and claims and expense payments falling within the deductible amounts are the responsibility of the Town. CIRMA's Liability-Automobile-Property Pool retains \$1,000,000 per occurrence for each line of liability coverage.

The Town, including Mansfield Discovery Depot, Inc., is also a member of CIRMA's Workers' Compensation Pool, a risk-sharing pool. The Workers' Compensation Pool provides statutory benefits pursuant to the provisions of the Connecticut Workers' Compensation Act. The coverage is subject to an incurred loss retrospective rating plan, and losses incurred in the coverage period will be evaluated at 18, 30 and 42 months after the effective date of coverage. The premium is subject to payroll audit at the close of the coverage period. CIRMA's Workers' Compensation Pool retains \$1,000,000 per occurrence.

Payments to the Workers' Compensation Pool are made through the Workers' Compensation Insurance Fund, which has been recorded as an internal service fund. This fund's general objectives are to formulate a systematic method to control premium costs.

## **B. Commitments and Litigation**

The Town of Mansfield, Connecticut, its officers, employees, boards and commissions are defendants in a number of lawsuits. It is the opinion of the Town Attorney that pending actions will not be finally determined so as to result individually or in the aggregate in a final judgment against the Town that would materially adversely affect its financial position.

The Town has received financial assistance from numerous Federal and State agencies in the form of grants and entitlements. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, liabilities resulting from disallowed claims, if any, will not have a material effect on the Town's financial statements.

9. FUND BALANCE

The components of fund balance for the governmental funds at June 30, 2011 are as follows:

	General Fund	Major Special Revenue Funds		Nonmajor Governmental Funds	Total
		Mansfield Discretionary Fund	Capital Projects		
Fund balances:					
Nonspendable:					
Inventory	\$	\$	\$	\$ 67,178	\$ 67,178
Permanent fund principal				1,970	1,970
Restricted for:					
Permanent funds				321,160	321,160
Unspent grant balances		67,414		71,096	138,510
Capital projects			2,098,949		2,098,949
General government				23,318	23,318
Community services				49,669	49,669
Education				14,273	14,273
Committed to:					
Capital projects				13,203	13,203
Public safety				1,597	1,597
Public works				6,206	6,206
Community services				118,017	118,017
Education				939,389	939,389
Debt service				130,145	130,145
Assigned to:					
General government	17,124				17,124
Public safety	10,030				10,030
Public works	17,448				17,448
Community services	25,527				25,527
Education	259,523				259,523
Unassigned	1,867,105				1,867,105
Total Fund Balances	\$ 2,196,757	\$ 67,414	\$ 2,098,949	\$ 1,757,221	\$ 6,120,341

Significant encumbrances at June 30, 2011 are contained in the above table in the assigned category of the General Fund.

10. PENSION PLANS

Municipal Employees' Retirement Fund

A. Plan Description

All Town employees participate in the Municipal Employees' Retirement System (MERS). MERS is the administrator of a cost-sharing, multiple employer public employee retirement system (PERS) established by the State of Connecticut and administered by the State Retirement Commission to provide pension benefits for the employees of participating municipalities. The Pension Commission makes recommendations for plan provisions, which are approved by the Board of Finance. MERS is considered to be a part of the State of Connecticut's financial reporting entity and is included in the State's financial reports as a pension trust fund. MERS issues a publicly available financial report that may be obtained by writing to the State of Connecticut Retirement and Benefit Services Division, Office of the State Comptroller, 55 Elm Street, Hartford, Connecticut 06106.

## **B. Plan Provisions**

Plan provisions are set by Statute of the State of Connecticut. MERS provides retirement benefits, as well as death and disability benefits. All benefits vest after 10 years of continuous service. Members who retire after age 55 with 10 years of service or after 25 years of service, irrespective of age, are entitled to an annual retirement benefit, payable monthly for life.

## **C. Funding Policy**

Covered employees are required by State Statute to contribute 2-1/4% of earnings upon which Social Security tax is paid, plus 5% of earnings on which no Social Security tax is paid. Each participating municipality is required to contribute the amounts necessary to finance the remaining costs of the plan.

The required and actual contributions for the years ended June 30, 2009, 2010 and 2011 were \$621,694, \$636,299 and \$825,059, respectively.

## **Teachers' Retirement Plan**

All Town teachers participate in the State of Connecticut Teachers' Retirement System, a cost sharing plan with a special funding situation, under Section 10.183 of the General Statutes of the State of Connecticut. This is a multiple employer PERS. A teacher is eligible to receive a normal retirement benefit if he or she has:

- Attained age 60 and has accumulated 20 years of credited service in the public schools of Connecticut, or;
- Attained any age and has accumulated 35 years of credited service, at least 25 years of which are service in the public schools of Connecticut.

The Board of Education withholds 7.25% of all teachers' annual salaries and transmits the funds to the State Teachers' Retirement Board. Teacher payroll subject to retirement amounted to \$10,696,262.

The retirement system for teachers is funded by the State based upon the recommendation of the Teacher's Retirement Board. Such contribution includes amortization of actuarially computed unfunded liability. For the year ended June 30, 2010, the Town has recorded in the General Fund intergovernmental revenue schools and schools expenditures in the amount of \$1,700,282 as payments made by the State of Connecticut on behalf of the Town. The Town does not have any liability for teacher pension.

The State of Connecticut Teachers' Retirement System is considered to be a part of the State of Connecticut financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports may be obtained by writing to the State of Connecticut, Office of the State Comptroller, 55 Elm Street, Hartford, Connecticut 06106.

## **11. OTHER POST-EMPLOYMENT BENEFITS**

### **A. Plan Description**

The Town, in accordance with various collective bargaining agreements and State Statutes, is committed to providing health and other benefits to certain eligible retirees and their spouses through a single employer defined benefit plan. The Post-Employment Healthcare Trust covers all other Town and Board of Education employees, including teachers. Under the various collective bargaining agreements, retirees and beneficiaries currently receiving benefits are required to contribute specified percentages towards the cost of receiving those benefits. The Town does not issue a separate stand-alone financial statement for this program.

At July 1, 2010, Town plan membership consisted of the following:

	<b>Post- Employment Healthcare Trust</b>
Retired participants	53
Spouses	17
Active plan members	316
Total Participants	<u>386</u>

**B. Funding Policy**

The Town administers a Post-Employment Health Care Plan to provide medical benefits for eligible retirees and their spouses. Funding and payment of post-employment benefits are accounted for in the Post-Employment Healthcare Trust. The Town plans to continue a funding strategy that provides for normal cost and the amortization of the accrued liability. The Town contributes to its other post-employment benefits fund based upon the recommendations in its OPEB actuarial study. The study accounts for numerous factors such as turnover and retirement rates, mortality assumptions, medical inflation and claims costs assumptions, and discount rate assumptions.

**Eligibility:**

Eligibility for benefits and the level of benefits generally range from 10 to 25 years of service at the time of retirement as determined by the employee's collective bargaining agreement or personnel rules (non-union employees).

**Retiree Medical:**

Retirees (as defined in the employee's respective collective bargaining agreement or personnel rules (non-union)) are eligible to purchase insurance through the Town. The Town contribution towards retiree medical varies from a fixed dollar amount to a percentage of the premium for one person coverage only.

**Retiree Life Insurance:**

Retirees (as defined in the employee's respective collective bargaining agreement or personnel rules (nonunion)) are eligible to purchase a life insurance policy until age 75; the maximum benefit for said policy is \$10,000.

**C. Annual OPEB Cost and Net OPEB Obligations**

The Town of Mansfield's annual other post-employment benefit (OPEB) cost is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the Town's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Town's net OPEB obligation:

	<b>Post- Employment Healthcare Trust</b>
Annual required contribution (ARC)	\$ 225,000
Interest on net OPEB obligation	(362)
Adjustment to annual required contribution	447
	<hr/>
Annual OPEB cost	225,085
Contributions made	217,300
	<hr/>
Increase in net OPEB obligation	7,785
Net OPEB asset, beginning of year	(4,827)
	<hr/>
Net OPEB obligation End of Year	\$ <u>2,958</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for the fiscal years ended June 30, 2011, 2010 and 2009 are presented below.

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost (AOC)</u>	<u>Actual Contribution</u>	<u>Percentage of AOC Contributed</u>	<u>Net OPEB Obligation (Asset)</u>
6/30/09	\$ 212,200	\$ 210,500	99.20%	\$ 1,700
6/30/10	218,273	224,800	102.99%	(4,827)
6/30/11	225,085	217,300	96.54%	2,958

As of July 1, 2010, the most recent actuarial valuation date, the Town plan was 13.4% funded. The actuarial accrued liability for benefits was approximately \$2.35 million, and the actuarial value of assets was \$315,000 resulting in an unfunded actuarial accrued liability (UAAL) of approximately \$2.04 million.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as accrual results are compared with past expectations and new estimates are made about the future.

**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7/1/08	\$ 246,800	\$ 1,916,300	\$ 1,669,500	12.88%	\$ 3,296,320	50.65%
7/1/10	315,000	2,351,000	2,036,000	13.40%	3,171,891	64.19%

**Schedule of Employer Contribution**

Fiscal Year	Annual Required Contribution	Percentage Contributed
6/30/09	\$ 212,200	99.2%
6/30/10	218,300	103.0%
6/30/11	225,000	96.6%

Projections for benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2010 actuarial valuation of the Town Plan, the Projected Unit Credit Cost method was used. The actuarial assumptions include a 7.5% investment rate of return as a trust fund is in existence, which is the rate of the expected long-term investment returns of plan assets calculated based on the funding policy of the plan at the valuation date. The annual healthcare (inflation) cost trend rate is 5.9% initially, reduced by decrements to an ultimate rate of 4.1% after 67 years. The projected salary increases were 4%. The UAAL is being amortized as a 25-year, closed group, level dollar amortization.

**12. PRIOR PERIOD ADJUSTMENTS**

During the year, the Town implemented GASB Statement No. 54. This required the Town to review its special revenue funds and determine if they have a revenue source that is restricted or committed for a specific purpose. This revenue source also needs to constitute a substantial portion of the resources in the fund. As a result, the Compensated Absences Fund (major special revenue fund in the prior year) did not meet those requirements and is now reported as part of the General Fund.

The beginning fund balances for the following funds were restated as follows:

	<u>General Fund</u>	<u>Major Fund Compensated Absences Fund</u>
Balance at June 30, 2010	\$ 2,247,488	\$ (285,684)
Reclassified to General Fund	<u>(285,684)</u>	<u>285,684</u>
Restated Fund Balance at July 1, 2010	<u>\$ 1,961,804</u>	<u>\$ -</u>

**13. SUBSEQUENT EVENTS**

On September 26, 2011 at Town Meeting, voters authorized the appropriation and the issuance of bonds in the amount of \$405,000 for various equipment acquisitions.

---

**Combining and  
Individual Fund  
Statements and  
Schedules**

---

---

## **General Fund**

---

The General Fund is the principal fund of the Town and is used to account for all activities of the Town, except those required to be accounted for in another fund. The General Fund accounts for the normal recurring activities of the Town (i.e., general government, public safety, public works, health, social services, recreation, education, etc.). These activities are funded principally by property taxes, user fees and grants from other governmental units.

TOWN OF MANSFIELD, CONNECTICUT  
GENERAL FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2011 AND 2010

	2011	2010		2011	2010
<b>ASSETS</b>			<b>LIABILITIES AND FUND BALANCE</b>		
Cash and cash equivalents	\$ 5,176,547	\$ 761,795	Liabilities:		
Investments	217,422	204,922	Accounts and other payables:		
Accounts receivable:			Accounts payable	\$ 1,016,130	\$ 199,772
Property taxes	438,156	667,757	Payroll deductions	227,415	238,268
Intergovernmental	23,311	11,000	Due to State of Connecticut	19,281	16,985
Other	40,104	82,196	Total accounts and other payables	1,262,826	455,025
Total accounts receivable	501,571	760,953	Accrued liabilities	1,226,682	995,289
Due from other funds	92,168	3,014,735	Due to other funds	382,982	611,293
Total Assets	\$ 5,987,708	\$ 4,742,405	Deferred and unearned revenue:		
			Advance tax collections	516,418	92,257
			Property taxes	402,043	626,737
			Total deferred and unearned revenue	918,461	718,994
			Total Liabilities	3,790,951	2,780,601
			Fund Balance:		
			Assigned	329,652	381,593
			Unassigned	1,867,105	1,580,211
			Total Fund Balance	2,196,757	1,961,804
			Total Liabilities and Fund Balance	\$ 5,987,708	\$ 4,742,405

TOWN OF MANSFIELD, CONNECTICUT  
 GENERAL FUND  
 SCHEDULE OF CHANGES IN FUND BALANCE - BUDGETARY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	
Fund Balance at Beginning of Year					\$ 1,865,895
Revenues and Transfers in:					
Total revenues and transfers in	\$ 43,626,285	\$ 43,626,285	\$ 42,390,066	\$ (1,236,219)	
Expenditures and Transfers Out:					
Town	13,113,895	13,113,895	13,110,807	(3,088)	
Mansfield board of education	20,588,160	20,588,160	19,150,847	(1,437,313)	
Contribution to Region No. 19 board of education	9,924,230	9,924,230	9,924,230	-	
Total Expenditures and Transfers Out	<u>\$ 43,626,285</u>	<u>\$ 43,626,285</u>	<u>\$ 42,185,884</u>	<u>\$ (1,440,401)</u>	
Net Change in Fund Balance					<u>204,182</u>
Fund Balance at End of Year					<u>\$ 2,070,077</u>

TOWN OF MANSFIELD, CONNECTICUT  
 GENERAL FUND  
 REPORT OF TAX COLLECTOR  
 FOR THE YEAR ENDED JUNE 30, 2011

Grand List Year	Uncollected Taxes July 1, 2010	Current Year Levy	Lawful Corrections		Transfers to Suspense	Adjusted Amount Collectible	Collections			Uncollected Taxes June 30, 2011
			Additions *	Deductions **			Taxes	Interest and Lien Fees	Total	
1995	\$	\$	\$	\$	\$	\$ -	\$	\$ 274	\$ 274	\$ -
1996						-		842	842	-
1997						-		420	420	-
1998						-		294	294	-
1999						-		1,158	1,158	-
2000	115					115		167	167	115
2001	318			102		216		695	695	216
2002	950					950	319	1,990	2,309	631
2003	2,992				30	2,962	647	2,052	2,699	2,315
2004	12,390				35	12,355	9,361	7,994	17,355	2,994
2005	32,186			139	308	31,739	23,669	18,510	42,179	8,070
2006	101,644			1,310	16,767	83,567	55,980	34,483	90,463	27,587
2007	167,514		63	3,330	29,234	135,013	90,293	38,233	128,526	44,720
2008	389,648		675	7,200	32,598	350,525	254,602	62,008	316,610	95,923
Total Prior Years	707,757	-	738	12,081	78,972	617,442	434,871	169,120	603,991	182,571
2009		25,040,264	54,163	119,334	18,011	24,957,082	24,661,497	69,359	24,730,856	295,585
Total	\$ 707,757	\$ 25,040,264	\$ 54,901	\$ 131,415	\$ 96,983	\$ 25,574,524	25,096,368	238,479	25,334,847	\$ 478,156
						Suspense collections	14,963		14,963	
						Advance collections	516,418		516,418	
						Total collections	\$ 25,627,749	\$ 238,479	\$ 25,866,228	

\* Includes reduction of elderly credit  
 \*\* Includes local elderly option

TOWN OF MANSFIELD, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
Property Taxes:				
Current year levy	\$ 24,461,355	\$ 24,461,355	\$ 24,464,125	\$ 2,770
Prior year levy	200,000	200,000	458,754	258,754
Interest and lien fees	125,000	125,000	254,652	129,652
Motor vehicle supplement	175,000	175,000	168,071	(6,929)
Suspense collections taxes	6,000	6,000	9,771	3,771
Suspense collections interest	4,000	4,000	11,259	7,259
Motor vehicle penalty			15	15
Telecom services payment	95,000	95,000	55,794	(39,206)
<b>Total Property Taxes</b>	<b>25,066,355</b>	<b>25,066,355</b>	<b>25,422,441</b>	<b>356,086</b>
Intergovernmental:				
State:				
Board of Education:				
Education assistance	10,070,680	10,070,680	8,637,361	(1,433,319)
School transportation	199,930	199,930	135,357	(64,573)
<b>Total Board of Education</b>	<b>10,270,610</b>	<b>10,270,610</b>	<b>8,772,718</b>	<b>(1,497,892)</b>
General Government:				
PILOT - State property	7,224,400	7,224,400	7,265,843	41,443
Circuit breaker	46,720	46,720	43,439	(3,281)
Circuit crt - parking fines			635	635
Tax relief for elderly freeze	2,000	2,000	2,000	-
Library - connecticard	10,000	10,000	19,942	9,942
Tax credit - new manufacturing equipment	4,500	4,500	5,502	1,002
Boat reimbursement	2,500	2,500	2,026	(474)
Judicial Revenue Distribution	3,000	3,000	9,758	6,758
Disability exempt reimbursement	800	800	1,337	537
Civil preparedness	11,300	11,300	12,311	1,011
Veterans' reimbursement	7,600	7,600	7,746	146
PILOT - Senior Housing			14,895	14,895
PILOT - Holinko Estates	13,500	13,500		(13,500)
<b>Total General Government</b>	<b>7,326,320</b>	<b>7,326,320</b>	<b>7,385,434</b>	<b>59,114</b>
Federal:				
In lieu of taxes	1,850	1,850	13,922	12,072
Social service block grant			3,441	3,441
<b>Total Federal</b>	<b>1,850</b>	<b>1,850</b>	<b>17,363</b>	<b>15,513</b>
<b>Total Intergovernmental</b>	<b>17,598,780</b>	<b>17,598,780</b>	<b>16,175,515</b>	<b>(1,423,265)</b>
Investment Income	80,000	80,000	28,090	(51,910)

(Continued on next page)

TOWN OF MANSFIELD, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
Charges for Services:				
Region No. 19 financial services	\$ 87,530	\$ 87,530	\$ 87,530	\$ -
Health district services	19,720	19,720	19,720	-
Recording	55,000	55,000	54,744	(256)
Copies of records	11,240	11,240	13,366	2,126
Vital statistics	8,500	8,500	10,984	2,484
Sale of maps/regulations	100	100	159	59
Police service	25,000	25,000	8,335	(16,665)
Redemption/release fees	2,500	2,500	1,725	(775)
Animal adoption fees	900	900	900	-
Postage on overdue books	16,000	16,000	16,494	494
Blueprints	50	50	160	110
Region No. 19 grounds maintenance	77,350	77,350	77,350	-
Zoning regulations	200	200	328	128
Daycare grounds maintenance	11,240	11,240	11,240	-
Charges for services	2,500	2,500	3,243	743
Celeron square bikepath maintenance	2,700	2,700	2,700	-
Fire safety code fees	66,500	66,500	25,608	(40,892)
Misc licenses & permits	2,520	2,520	2,468	(52)
Sport licenses	700	700	302	(398)
Dog licenses	8,000	8,000	8,084	84
Conveyance tax	125,000	125,000	100,231	(24,769)
Vacant property registration			600	600
Trailer and subdivision permits	4,000	4,000	3,250	(750)
Zoning permits	18,000	18,000	27,195	9,195
ZBA applications	4,000	4,000	1,200	(2,800)
IWA permits	5,000	5,000	2,765	(2,235)
Sewer permits	50	50		(50)
Road permits	1,300	1,300	700	(600)
Building permits	204,000	204,000	125,886	(78,114)
Administrative cost - reimb. permits	100	100	242	142
Housing code permits	86,000	86,000	97,050	11,050
Housing code penalties	100	100		(100)
Landlord Registrations	600	600	1,570	970
Parking tickets - Town	4,500	4,500	11,760	7,260
Building fines	1,000	1,000	510	(490)
Landlord registration penalty	90	90	250	160
Ordinance violation penalty	500	500	450	(50)
Noise ordinance violation	50	50	1,892	1,842
Possession alcohol ordinance	8,500	8,500	6,500	(2,000)
Open liquor container ordinance	10,000	10,000	13,785	3,785
Rent - Historical Society	2,000	2,000	3,300	1,300
Rent - Town hall	200	200	400	200
Rent - senior center	100	100		(100)
Sale of supplies	20	20	24	4
Rent - Region No. 19 maintenance	2,790	2,790	2,790	-
Building services Willington			3,040	3,040
Parking plan review			4,770	4,770
Littering ordinance			180	180
<b>Total Charges for Services</b>	<b>876,150</b>	<b>876,150</b>	<b>755,780</b>	<b>(120,370)</b>

(Continued on next page)

TOWN OF MANSFIELD, CONNECTICUT  
 GENERAL FUND  
 SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
 BUDGET AND ACTUAL (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
Other Local Revenues:				
Other	\$ 2,500	\$ 2,500	\$ 5,740	\$ 3,240
Total Revenues	<u>43,623,785</u>	<u>43,623,785</u>	<u>42,387,566</u>	<u>(1,236,219)</u>
Other Financing Sources:				
Transfers in:				
School cafeteria fund	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Total Other Financing Sources	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Total Revenues and Other Financing Sources	<u>\$ 43,626,285</u>	<u>\$ 43,626,285</u>	<u>\$ 42,390,066</u>	<u>\$ (1,236,219)</u>

TOWN OF MANSFIELD, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011

	Original Appropriation	Additions (Reductions) and Transfers	Final Appropriation	Expenditures	Variance with Final Budget
General Government:					
Town council:					
Legislative	\$ 67,490	\$ 11,197	\$ 78,687	\$ 78,687	\$ -
Town manager:					
Municipal management	188,990	8,798	197,788	197,788	-
Personnel management	120,250	11,240	131,490	131,490	-
Legal:					
Town attorney	37,950	(14,615)	23,335	23,335	-
Probate	5,230	1,465	6,695	6,695	-
Elections:					
Registrars	57,210	(8,478)	48,732	48,732	-
Town clerk	189,870	5,672	195,542	195,542	-
General elections	20,450	1,687	22,137	22,137	-
Finance:					
Administration	48,400	2,888	51,288	51,288	-
Accounting and disbursements	237,790	(8,460)	229,330	229,330	-
Revenue collection	132,640	5,831	138,471	138,471	-
Property assessment	197,975	(8,156)	189,819	189,819	-
Central copying	39,000	(1,711)	37,289	37,289	-
Central services	32,500	(6,779)	25,721	25,721	-
Data processing	10,000	1,800	11,800	11,800	-
Building maintenance	888,670	(21,012)	867,658	867,658	-
<b>Total General Government</b>	<b>2,274,415</b>	<b>(18,633)</b>	<b>2,255,782</b>	<b>2,255,782</b>	<b>-</b>
Public Safety:					
Police protection:					
Police services	950,950	(29,540)	921,410	921,410	-
Animal control	87,530	3,489	91,019	91,019	-
Fire protection:					
Fire marshal	125,390	5,172	130,562	130,562	-
Fire and emergency services admin	206,850	1,433	208,283	208,283	-
Fire and emergency services	1,361,170	115,788	1,476,958	1,476,958	-
Emergency management	48,420	(4,195)	44,225	44,225	-
<b>Total Public Safety</b>	<b>2,780,310</b>	<b>92,147</b>	<b>2,872,457</b>	<b>2,872,457</b>	<b>-</b>
Public Works:					
Administration	79,900	21,594	101,494	101,494	-
Operating services:					
Supervision and operation	90,610	(3,320)	87,290	87,290	-
Road services	658,640	6,394	665,034	665,034	-
Grounds maintenance	341,660	(5,991)	335,669	335,669	-
Equipment maintenance	569,210	25,447	594,657	594,657	-
Engineering	180,810	(10,566)	170,244	170,244	-
<b>Total Public Works</b>	<b>1,920,830</b>	<b>33,558</b>	<b>1,954,388</b>	<b>1,954,388</b>	<b>-</b>
Community Services:					
Social service administration	293,750	24,275	318,025	318,025	-
Mansfield challenge - winter	2,650	(517)	2,133	2,133	-
Youth employment - middle school	2,000	72	2,072	2,072	-
Youth services	155,310	(2,188)	153,122	153,122	-
Senior services	181,080	(2,653)	178,427	178,427	-
Library administration	617,180	7,040	624,220	624,220	-
Recreation administration					-
Contribution to area agencies	295,540	193	295,733	295,733	-
<b>Total Community Services</b>	<b>1,547,510</b>	<b>26,222</b>	<b>1,573,732</b>	<b>1,573,732</b>	<b>-</b>

(Continued on next page)

TOWN OF MANSFIELD, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011

	Original Appropriation	Additions (Reductions) and Transfers	Final Appropriation	Expenditures	Variance with Final Budget
Community Development:					
Building inspection	\$ 145,550	\$ (2,381)	\$ 143,169	\$ 143,169	\$ -
Housing inspection	97,730	6,171	103,901	103,901	-
Planning administration	226,780	(2,284)	224,496	224,496	-
Planning/zoning inland/wetland	7,500	1,317	8,817	8,817	-
Downtown partnership	125,000		125,000	125,000	-
Boards and commissions	6,750	(3,973)	2,777	2,777	-
Total Community Development	<u>609,310</u>	<u>(1,150)</u>	<u>608,160</u>	<u>608,160</u>	<u>-</u>
Townwide Expenditures:					
Employee benefits	2,290,590	(106,533)	2,184,057	2,184,057	-
Medical pension trust	50,000		50,000	50,000	-
Insurance	126,470	(7,499)	118,971	118,971	-
Contingency	83,800	(80,712)	3,088		3,088
Total Townwide Expenditures	<u>2,550,860</u>	<u>(194,744)</u>	<u>2,356,116</u>	<u>2,353,028</u>	<u>3,088</u>
Total Town Expenditures	<u>11,683,235</u>	<u>(62,600)</u>	<u>11,620,635</u>	<u>11,617,547</u>	<u>3,088</u>
Education:					
Contribution to Region No. 19 board of education	9,924,230		9,924,230	9,924,230	-
Mansfield board of education	20,527,310	(30,000)	20,497,310	19,059,997	1,437,313
Total Education	<u>30,451,540</u>	<u>(30,000)</u>	<u>30,421,540</u>	<u>28,984,227</u>	<u>1,437,313</u>
Total Expenditures	<u>42,134,775</u>	<u>(92,600)</u>	<u>42,042,175</u>	<u>40,601,774</u>	<u>1,440,401</u>
Other Financing Uses:					
Transfers out:					
Capital projects fund - town	324,900	62,600	387,500	387,500	-
Special revenue funds:					
Cafeteria fund	20,000		20,000	20,000	-
Recreation program fund	340,760		340,760	340,760	-
Other operating funds - town	5,000		5,000	5,000	-
Other operating funds - board	40,850	30,000	70,850	70,850	-
Debt service fund	760,000		760,000	760,000	-
Total Other Financing Uses	<u>1,491,510</u>	<u>92,600</u>	<u>1,584,110</u>	<u>1,584,110</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>\$ 43,626,285</u>	<u>\$ -</u>	<u>\$ 43,626,285</u>	<u>\$ 42,185,884</u>	<u>\$ 1,440,401</u>

TOWN OF MANSFIELD, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF BOARD OF EDUCATION EXPENDITURES  
AND OTHER FINANCING USES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011

	Original Appropriation	Additions (Reductions) and Transfers	Final Appropriation	Expenditures	Variance with Final Budget
Expenditures:					
Regular instruction	\$ 7,741,320	\$ (822,539)	\$ 6,918,781	\$ 6,918,781	\$ -
English	49,520	1,422	50,942	50,942	-
World languages	10,090	(340)	9,750	9,750	-
Health and safety	7,730	495	8,225	8,225	-
Physical education	12,690	2,417	15,107	15,107	-
Art	14,060	(1,697)	12,363	12,363	-
Mathematics	30,020	(889)	29,131	29,131	-
Music	17,240	2,368	19,608	19,608	-
Science	30,750	(1,935)	28,815	28,815	-
Social studies	20,680	(3,079)	17,601	17,601	-
Computer education	201,250	(11,369)	189,881	189,881	-
Family and consumer sciences	9,080	(2,454)	6,626	6,626	-
Technology education	10,830	2,074	12,904	12,904	-
Special ed instruction	1,316,790	(60,003)	1,256,787	1,256,787	-
Enrichment	417,000	(72,115)	344,885	344,885	-
Preschool	354,590	(11,102)	343,488	343,488	-
Remedial education	342,960	(280,077)	62,883	62,883	-
Summer school free only (ED001)	30,500	11,949	42,449	42,449	-
Tuition payments	190,000	(2,555)	187,445	187,445	-
Central service - instructional supplies	159,760	(9,482)	150,278	150,278	-
Guidance services	138,790	(129,632)	9,158	9,158	-
Health services	205,990	(3,544)	202,446	202,446	-
Occupational and physical therapy	241,500	12,485	253,985	253,985	-
Speech and hearing services	150,230	(72,266)	77,964	77,964	-
Pupil services - testing	11,570	(11,570)	-	-	-
Psychological services - S.E.	296,710	(121,951)	174,759	174,759	-
Curriculum development	166,460	(7,478)	158,982	158,982	-
Professional development	36,990	(3,934)	33,056	33,056	-
Media services	70,770	(10,261)	60,509	60,509	-
Library	284,140	(13,132)	271,008	271,008	-
Board of education	411,520	1,401,381	1,812,901	375,588	1,437,313
Superintendent's office	359,890	(28,191)	331,699	331,699	-
Special education admin.	281,300	(11,470)	269,830	269,830	-
Principals' office	982,640	22,773	1,005,413	1,005,413	-
Support services - central	16,490	2,648	19,138	19,138	-
Field studies	13,500	(1,077)	12,423	12,423	-
Business management	319,990	(1,691)	318,299	318,299	-
Plant operations - building	1,513,970	3,787	1,517,757	1,517,757	-
Regular transportation	680,730	(24,059)	656,671	656,671	-
Special education transportation	130,000	144,183	274,183	274,183	-
After school program	40,330	(7,463)	32,867	32,867	-
Athletic program	36,190	(5,010)	31,180	31,180	-
Employee benefits	3,170,750	94,383	3,265,133	3,265,133	-
Total Expenditures	<u>20,527,310</u>	<u>(30,000)</u>	<u>20,497,310</u>	<u>19,059,997</u>	<u>1,437,313</u>
Other Financing Uses:					
Transfers out:					
Cafeteria fund	20,000		20,000	20,000	-
Other operating funds	40,850	30,000	70,850	70,850	-
Total Other Financing Uses	<u>60,850</u>	<u>30,000</u>	<u>90,850</u>	<u>90,850</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>\$ 20,588,160</u>	<u>\$ -</u>	<u>\$ 20,588,160</u>	<u>\$ 19,150,847</u>	<u>\$ 1,437,313</u>

---

## Capital Projects Fund

---

The Capital Projects Fund is used to account for financial resources to be used for major capital asset construction and/or purchase.

**TOWN OF MANSFIELD, CONNECTICUT**  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF CUMULATIVE PROJECT REVENUES AND OTHER FINANCING SOURCES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**

	Project Appropriation	Prior Year	Current Year	Cumulative	Variance
		Project Revenues and Other Financing Sources	Project Revenues and Other Financing Sources	Project Revenues and Other Financing Sources	with Project Appropriation
Landscape Public Buildings	\$ 10,000	\$ 10,000	\$	\$ 10,000	\$ -
Council Media Project	26,983	25,000	1,983	26,983	-
Financial Software	166,400	56,085	124,715	180,800	14,400
Water supply study	57,756	60,000	(2,244)	57,756	-
Strategic Planning Study	150,000	100,000	50,000	150,000	-
Boiler/Heat/Plumbing - Fire Stations	30,000				(30,000)
Replace engine 107/117	752,230	700,331	80,000	780,331	28,101
Replace Rescue 407 08/09	44,439	44,439		44,439	-
ET 207 Rescue Standardization	40,108		40,108	40,108	-
SCBA equipment upgrade	59,800	59,800		59,800	-
Vehicle key boxes	7,500	7,500		7,500	-
Hurst Tool Power Units	18,000		18,000	18,000	-
Fire Boat	16,325		16,325	16,325	-
Forestry 307 Chasis Changeover	30,000		30,000	30,000	-
Hydraulic Rescue Equipment	18,000		18,000	18,000	-
Fire Ponds	30,500	25,500	5,000	30,500	-
Tree replacement	22,500	17,500	5,000	22,500	-
Salt Storage Building	250,000		250,000	250,000	-
Small bridges and culverts	309,084	299,084	10,000	309,084	-
Large bridge maintenance	471,286	451,286	20,000	471,286	-
Stone mill bridge	1,716,350	236,321	228,523	464,844	(1,251,506)
Town walkways	458,000	411,453	60,000	471,453	13,453
Laurel Lane bridge	1,340,600	303,015	105,969	408,984	(931,616)
Road drainage	395,311	346,340	50,000	396,340	1,029
Birch road T.E.P	874,954	893,513	(18,559)	874,954	-
Guard rails	34,197	29,197	5,000	34,197	-
Road resurfacing	2,278,810	1,987,524	301,724	2,289,248	10,438
Clover Mill Road reclaim	185,675	170,411	15,264	185,675	-
Hunting Lodge Rd walkway 08/09	100,000		100,000	100,000	-
Four Corners Sewer / Water Improvements	330,000		330,000	330,000	-
Pickup Mounted Sign	10,000		10,000	10,000	-
Pickup Trucks 08/09	22,600	22,600		22,600	-
Large Dump Truck 09/10	151,078		151,078	151,078	-
Small Dump Truck and Sander	45,000		45,000	45,000	-
Snowplows	15,000	9,500	5,500	15,000	-
Engineering CAD upgrades	138,500	123,500	15,000	138,500	-
GPS Units - Additional Units	15,000				(15,000)
Storrs center area improvement	1,648,700	575,000	333,702	908,702	(739,998)
MDP revital and enhancement	649,000	649,000		649,000	-
Improvements Storrs Rd Urban	2,500,000	39,575	67,699	107,274	(2,392,726)
Streetscape/Ped Improv. DOT	1,474,800		302,000	302,000	(1,172,800)
Improvements Storrs Rd. DOT Lieberman	2,250,000				(2,250,000)
Storrs Center Inter Transp Center	612,500	49	119,570	119,619	(492,881)
Parking Garage Transit Hub	10,000,000	5,656	335,722	341,378	(9,658,622)

(Continued on next page)

**TOWN OF MANSFIELD, CONNECTICUT**  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF CUMULATIVE PROJECT REVENUES AND OTHER FINANCING SOURCES**  
**BUDGET AND ACTUAL (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2011**

Project	Prior Year		Current Year		Cumulative		Variance with Project Appropriation
	Project Appropriation	Project Revenues and Other Financing Sources					
DECD STEAP #2	\$ 500,000	\$ 9,175	\$ 3,773	\$ 12,948	\$ (487,052)		
DECD STEAP #3	200,000	41,652	137,531	179,183	(20,817)		
Omnibus Budget Bill	712,500				(712,500)		
Bus Facilities Program	6,175,000		89,400	89,400	(6,085,600)		
ADA compliance	23,954	20,996	2,958	23,954	-		
MDD Improved Security	32,500	32,500		32,500	-		
Library repairs	9,024	10,000	(976)	9,024	-		
Daycare Air Conditioning	150,000				(150,000)		
Senior center equipment	30,000	30,000		30,000	-		
BCP Restroom Improvements	3,000		3,000	3,000	-		
Lions club park	566,000	560,000	6,000	566,000	-		
Open space purchase	4,409,389	3,256,855	112,500	3,369,355	(1,040,034)		
Community center	7,850,440	7,850,440		7,850,440	-		
Community center walking track	277,618	250,000	27,618	277,618	-		
Community center equipment	194,400	194,400		194,400	-		
Skate park	40,000	40,000		40,000	-		
Community center air conditioning	169,155		170,000	170,000	845		
Community center locker room ventilation	20,000		20,000	20,000	-		
Community center equipment	34,000				(34,000)		
Park improvements	208,000	188,000	20,000	208,000	-		
Playground resurfacing	42,000	37,000	5,000	42,000	-		
Southeast park improvement	154,000	84,000		84,000	(70,000)		
Southeast Park playscape	92,748	91,168	1,580	92,748	-		
Wmte river greenway	133,880	191,259		191,259	57,379		
Commonfields trail improvements	19,340	3,070	20,507	23,577	4,237		
Schoolhouse brook park improvements	10,000	10,000		10,000	-		
WHIP Grants - MHP EGVP OSHF	6,900	4,600	2,300	6,900	-		
New wells - schools	1,100,000	1,129,333		1,129,333	29,333		
Energy Maintenance System	35,000				(35,000)		
Maintenance Shop Boiler / Heat Piping	37,000				(37,000)		
Deferred maintenance projects	689,390	664,391	25,000	689,391	1		
School building committee	160,000	10,000		10,000	(150,000)		
MMS heating alterations	4,600,000	3,648,747	1,112,329	4,761,076	161,076		
MMS asbestos removal	65,000	48,378		48,378	(16,622)		
MMS carpet replacement	25,000	26,809		26,809	1,809		
Roof replacement	159,900	147,900	12,000	159,900	-		
Van - Facilities Management	35,000		24,500	24,500	(10,500)		
<b>Total</b>	<b>\$ 58,727,124</b>	<b>\$ 26,239,852</b>	<b>\$ 5,025,099</b>	<b>\$ 31,264,951</b>	<b>\$ (27,462,173)</b>		

**TOWN OF MANSFIELD, CONNECTICUT**  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF CUMULATIVE PROJECT EXPENDITURES AND OTHER FINANCING USES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**

	Project Appropriation	Prior Year Project Expenditures and Other Financing Uses	Current Year Project Expenditures and Other Financing Uses	Cumulative Project Expenditures and Other Financing Uses	Variance with Project Appropriation
Landscape Public Buildings	\$ 10,000	\$	\$	\$	\$ 10,000
Council Media Project	26,983	26,983		26,983	-
Financial Software	166,400	153,578	11,357	164,935	1,465
Water supply study	57,756	57,756		57,756	-
Strategic Planning Study	150,000	104,974	59,792	164,766	(14,766)
Boiler/Heat/Plumbing - Fire Stations	30,000				30,000
Replace engine 107/117	752,230	753,653		753,653	(1,423)
Replace Rescue 407 08/09	44,439	43,527	912	44,439	-
ET 207 Rescue Standardization	40,108	22,325	17,783	40,108	-
SCBA equipment upgrade	59,800	59,800		59,800	-
Vehicle key boxes	7,500	559		559	6,941
Hurst Tool Power Units	18,000	18,000		18,000	-
Fire Boat	16,325		16,325	16,325	-
Forestry 307 Chasis Changeover	30,000		2,000	2,000	28,000
Hydraulic Rescue Equipment	18,000				18,000
Fire Ponds	30,500	18,408	6,265	24,673	5,827
Tree replacement	22,500	15,215		15,215	7,285
Salt Storage Building	250,000		226,940	226,940	23,060
Small bridges and culverts	309,084	216,942	4,250	221,192	87,892
Large bridge maintenance	471,286	384,960	3,950	388,910	82,376
Stone mill bridge	1,716,350	112,214	53,279	165,493	1,550,857
Town walkways	458,000	323,588	137,593	461,181	(3,181)
Laurel Lane bridge	1,340,600	159,269	29,961	189,230	1,151,370
Road drainage	395,311	312,577	6,637	319,214	76,097
Birch road T.E.P	874,954	874,954		874,954	-
Guard rails	34,197	27,281	15	27,296	6,901
Road resurfacing	2,278,810	1,919,426	352,536	2,271,962	6,848
Clover Mill Road reclaim	185,675	185,675		185,675	-
Hunting Lodge Rd walkway 08/09	100,000	89,518	1,201	90,719	9,281
Four Corners Sewer / Water Improvements	330,000		45,320	45,320	284,680
Pickup Mounted Sign	10,000				10,000
Pickup Trucks 08/09	22,600	22,600		22,600	-
Large Dump Truck 09/10	151,078	151,078		151,078	-
Small Dump Truck and Sander	45,000		28,775	28,775	16,225
Snowplows	15,000	9,140	5,523	14,663	337
Engineering CAD upgrades	138,500	118,011	13,768	131,779	6,721
GPS Units - Additional Units	15,000	4,167		4,167	10,833
Storrs center area improvement	1,648,700	449,541	260,141	709,682	939,018
MDP revival and enhancement	649,000	649,000		649,000	-
Improvements Storrs Rd Urban	2,500,000	39,575	67,700	107,275	2,392,725
Streetscape/Ped.Improv.DOT	1,474,800		1,772	1,772	1,473,028
Improvements Storrs Rd. DOT Lieberman	2,250,000				2,250,000
Storrs Center Inter Transp Center	612,500	49	119,569	119,618	492,882
Parking Garage Transit Hub	10,000,000	5,656	335,722	341,378	9,658,622
DECD STEAP #2	500,000	9,175	3,773	12,948	487,052
DECD STEAP #3	200,000	41,652	137,531	179,183	20,817
Omnibus Budget Bill	712,500				712,500
Bus Facilities Program	6,175,000		111,750	111,750	6,063,250
ADA compliance	23,954	23,954		23,954	-

(Continued on next page)

**TOWN OF MANSFIELD, CONNECTICUT  
CAPITAL PROJECTS FUND  
SCHEDULE OF CUMULATIVE PROJECT EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

	Project Appropriation	Prior Year Project Expenditures and Other Financing Uses	Current Year Project Expenditures and Other Financing Uses	Cumulative Project Expenditures and Other Financing Uses	Variance with Project Appropriation
MDD Improved Security	\$ 32,500	\$ 21,200	\$	\$ 21,200	\$ 11,300
Library repairs	9,024	9,024		9,024	-
Daycare Air Conditioning	150,000	33,746		33,746	116,254
Senior center equipment	30,000	30,000		30,000	-
BCP Restroom Improvements	3,000		2,250	2,250	750
Lions club park	566,000	552,422	6,469	558,891	7,109
Open space purchase	4,409,389	3,158,549	8,874	3,167,423	1,241,966
Community center	7,850,440	7,850,440		7,850,440	-
Community center walking track	277,618	277,618		277,618	-
Community center equipment	194,400	192,742		192,742	1,658
Skate park	40,000	38,566		38,566	1,434
Community center air conditioning	169,155	169,155		169,155	-
Community center locker room ventilation	20,000		2,958	2,958	17,042
Community center equipment	34,000				34,000
Park improvements	208,000	186,630	13,927	200,557	7,443
Playground resurfacing	42,000	35,972	3,266	39,238	2,762
Southeast park improvement	154,000	82,772	1,228	84,000	70,000
Southeast Park playscape	92,748	92,748		92,748	-
Wintc river greenway	133,880	156,874		156,874	(22,994)
Commonfields trail improvements	19,340	1,735	18,900	20,635	(1,295)
Schoolhouse brook park improvements	10,000				10,000
WHIP Grants - MHP EGVP OSHF	6,900				6,900
New wells - schools	1,100,000	1,172,656		1,172,656	(72,656)
Energy Maintenance System	35,000				35,000
Maintenance Shop Boiler / Heat Piping	37,000				37,000
Deferred maintenance projects	689,390	576,207	32,992	609,199	80,191
School building committee	160,000	210,379	8,095	218,474	(58,474)
MMS heating alterations	4,600,000	4,457,131	50,738	4,507,869	92,131
MMS asbestos removal	65,000	44,559		44,559	20,441
MMS carpet replacement	25,000	23,397		23,397	1,603
Roof replacement	159,900	149,550		149,550	10,350
Van - Facilities Management	35,000		24,500	24,500	10,500
<b>Total</b>	<b>\$ 58,727,124</b>	<b>\$ 26,928,852</b>	<b>\$ 2,236,337</b>	<b>\$ 29,165,189</b>	<b>\$ 29,561,935</b>

---

## Enterprise Funds

---

Enterprise funds are proprietary funds used to report an activity for which a fee is charged to external users for goods and services.

### Sewer Operating Fund

To account for sewer services provided by the University of Connecticut and the Willimantic Water Company to certain residents of the Town. All activities necessary to provide services are accounted for in this fund.

### Solid Waste Disposal Fund

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

TOWN OF MANSFIELD, CONNECTICUT  
SEWER OPERATING FUND  
COMBINING BALANCE SHEET  
BY CUSTOMER  
JUNE 30, 2011

	<u>UConn</u>	<u>Willimantic</u>	<u>Interfund Eliminations</u>	<u>Total</u>
ASSETS				
Current assets:				
Cash	\$	\$ 50,600	\$	\$ 50,600
Accounts receivable	13,985	75,381		89,366
Due from UConn		21,347	(21,347)	-
Total current assets	<u>13,985</u>	<u>147,328</u>	<u>(21,347)</u>	<u>139,966</u>
Noncurrent assets:				
Capital assets (net of accumulated depreciation):				
Land	3,000	63,298		66,298
Construction in progress	90,087			90,087
Pump station	109,630			109,630
Sewer distribution system	126,771	221,165		347,936
Total capital assets (net of accumulated depreciation)	<u>329,488</u>	<u>284,463</u>	<u>-</u>	<u>613,951</u>
Total noncurrent assets	<u>329,488</u>	<u>284,463</u>	<u>-</u>	<u>613,951</u>
Total Assets	<u>343,473</u>	<u>431,791</u>	<u>(21,347)</u>	<u>753,917</u>
LIABILITIES				
Current liabilities:				
Due to Willimantic	21,347		(21,347)	-
Total current liabilities	<u>21,347</u>	<u>-</u>	<u>(21,347)</u>	<u>-</u>
NET ASSETS				
Invested in capital assets	329,488	284,463		613,951
Unrestricted	(7,362)	147,328		139,966
Total Net Assets	<u>\$ 322,126</u>	<u>\$ 431,791</u>	<u>\$ -</u>	<u>\$ 753,917</u>

**TOWN OF MANSFIELD, CONNECTICUT  
SEWER OPERATING FUND  
COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
BY CUSTOMER  
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>UConn</u>	<u>Willimantic</u>	<u>Total</u>
Operating Revenues:			
Sewer charges	\$ 102,583	\$ 160,000	\$ 262,583
Other revenues		1,120	1,120
	<u>102,583</u>	<u>161,120</u>	<u>263,703</u>
Total Operating Revenues			
Operating Expenses:			
Consultants	2,250		2,250
Sewer fees	80,254	82,864	163,118
Supplies and services	5,959	3,728	9,687
Depreciation	9,563	14,273	23,836
	<u>98,026</u>	<u>100,865</u>	<u>198,891</u>
Total Operating Expenses			
Change in Net Assets	4,557	60,255	64,812
Total Net Assets at Beginning of Year	<u>317,569</u>	<u>371,536</u>	<u>689,105</u>
Total Net Assets at End of Year	<u>\$ 322,126</u>	<u>\$ 431,791</u>	<u>\$ 753,917</u>

TOWN OF MANSFIELD, CONNECTICUT  
SEWER OPERATING FUND  
SCHEDULE OF SEWER USER CHARGES RECEIVABLE  
FOR THE YEAR ENDED JUNE 30, 2011

	Balance July 1, 2010	Current Levy	Amount Collectible	Collections			Balance June 30, 2011
				Principal	Interest and Liens	Total	
Sewer User Charges:							
Willimantic	\$ 79,559	\$ 160,000	\$ 239,559	\$ 162,008	\$ 1,120	\$ 163,128	\$ 77,551
UConn	<u>21,111</u>	<u>103,043</u>	<u>124,154</u>	<u>109,709</u>		<u>109,709</u>	<u>14,445</u>
Total	<u>\$ 100,670</u>	<u>\$ 263,043</u>	<u>\$ 363,713</u>	<u>\$ 271,717</u>	<u>\$ 1,120</u>	<u>\$ 272,837</u>	91,996
						Less allowance for uncollectibles	<u>2,630</u>
						Net Sewer User Charges Receivable	<u>\$ 89,366</u>

---

## Nonmajor Governmental Funds

---

### Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

### Capital Nonrecurring Fund

This fund was established pursuant to Connecticut State law as a reserve fund for future capital projects.

### Educational Grants Fund

This fund is utilized to control the operation of various State and Federal educational grant programs. Most grants are received from the State of Connecticut Department of Education.

### Recreation Program Fund

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

### Other Operating Funds

Miscellaneous programs of the Town are accounted for in this fund.

### School Cafeteria Fund

The general operations of the public school cafeteria program are controlled through this fund. Grants received through the State of Connecticut Department of Education for school lunch program activities are recorded in this fund along with the sale of food and the related expenditures associated with the program.

### Town Aid Road Fund

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

NONMAJOR GOVERNMENTAL FUNDS (continued)

---

**Debt Service Fund**

This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

**Permanent Funds**

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

**Cemetery Fund**

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

**Local School Fund**

Income from this fund is restricted to use for school purposes.

TOWN OF MANSFIELD, CONNECTICUT  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2011

	Special Revenue Funds						Total
	Capital Nonrecurring Fund	Educational Grants Fund	Recreation Program Fund	Other Operating Funds	School Cafeteria Fund	Town Aid Road Fund	
<b>ASSETS</b>							
Cash	\$ 13,203	\$	\$ 219,548	\$ 681,103	\$ 215,447	\$ 74,338	\$ 1,203,639
Receivables:							
Sewer assessments	13,300						13,300
Intergovernmental		52,707		150,494	46,780		249,981
Other				52,017			52,017
Other assets					67,178		67,178
<b>Total Assets</b>	<b>\$ 26,503</b>	<b>\$ 52,707</b>	<b>\$ 219,548</b>	<b>\$ 883,614</b>	<b>\$ 329,405</b>	<b>\$ 74,338</b>	<b>\$ 1,586,115</b>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts and other payables	\$	\$ 23,753	\$ 21,450	\$ 35,887	\$ 1,694	\$ 5,951	\$ 88,735
Due to other funds		13,128	9,100		9,043		31,271
Deferred and unearned revenue	13,300	13,117	100,611	35,135			162,163
<b>Total Liabilities</b>	<b>13,300</b>	<b>49,998</b>	<b>131,161</b>	<b>71,022</b>	<b>10,737</b>	<b>5,951</b>	<b>282,169</b>
Fund Balances:							
Nonspendable					67,178		67,178
Restricted		2,709		87,260		68,387	158,356
Committed	13,203		88,387	725,332	251,490		1,078,412
<b>Total Fund Balances</b>	<b>13,203</b>	<b>2,709</b>	<b>88,387</b>	<b>812,592</b>	<b>318,668</b>	<b>68,387</b>	<b>1,303,946</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 26,503</b>	<b>\$ 52,707</b>	<b>\$ 219,548</b>	<b>\$ 883,614</b>	<b>\$ 329,405</b>	<b>\$ 74,338</b>	<b>\$ 1,586,115</b>

(Continued on next page)

TOWN OF MANSFIELD, CONNECTICUT  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
JUNE 30, 2011

	Debt Service		Permanent Funds			Total Nonmajor Governmental Funds
	Fund		Cemetery Fund	Local School Fund	Total	
	Debt Service Fund					
<b>ASSETS</b>						
Cash	\$ 130,145	\$	\$ 306	\$ 306	\$	\$ 1,334,090
Restricted Investments			405,740	574	406,314	406,314
Receivables:						
Sewer assessments						13,300
Intergovernmental						249,981
Other assets						52,017
Other assets						67,178
<b>Total Assets</b>	<b>\$ 130,145</b>	<b>\$ 405,740</b>	<b>\$ 880</b>	<b>\$ 406,620</b>	<b>\$ -</b>	<b>\$ 2,122,880</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts and other payables	\$	\$ 4,450	\$	\$ 4,450	\$	\$ 93,185
Due to other funds		79,040		79,040		110,311
Deferred and unearned revenue						162,163
<b>Total Liabilities</b>	<b>-</b>	<b>83,490</b>	<b>-</b>	<b>83,490</b>	<b>-</b>	<b>365,659</b>
<b>Fund Balances:</b>						
Nonspendable		1,200	770	1,970		69,148
Restricted		321,050	110	321,160		479,516
Committed	130,145					1,208,557
<b>Total Fund Balances</b>	<b>130,145</b>	<b>322,250</b>	<b>880</b>	<b>323,130</b>	<b>-</b>	<b>1,757,221</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 130,145</b>	<b>\$ 405,740</b>	<b>\$ 880</b>	<b>\$ 406,620</b>	<b>\$ -</b>	<b>\$ 2,122,880</b>

TOWN OF MANSFIELD, CONNECTICUT  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2011

	Special Revenue Funds						Total
	Capital Nonrecurring Fund	Educational Grants Fund	Recreation Program Fund	Other Operating Funds	School Cafeteria Fund	Town Aid Road Fund	
Revenues:							
Intergovernmental	\$ 193,911	\$ 2,227,992	\$	\$ 874,813	\$ 272,597	\$ 205,727	\$ 3,775,040
Investment income							-
Charges for services	362,821		1,679,942	210,947	637,094		2,890,804
Contributions			4,461	67,198			71,659
Other local revenues				194,054			194,054
Total Revenues	<u>556,732</u>	<u>2,227,992</u>	<u>1,684,403</u>	<u>1,347,012</u>	<u>909,691</u>	<u>205,727</u>	<u>6,931,557</u>
Expenditures:							
Current:							
General government				119,565			119,565
Public safety				303,141			303,141
Public works				3,226		194,412	197,638
Community services			2,108,917	224,611			2,333,528
Education		2,228,923		322,768	823,253		3,374,944
Capital outlay	150,000			381,127			531,127
Total Expenditures	<u>150,000</u>	<u>2,228,923</u>	<u>2,108,917</u>	<u>1,354,438</u>	<u>823,253</u>	<u>194,412</u>	<u>6,859,943</u>
Excess (Deficiency) of Revenues over Expenditures:	<u>406,732</u>	<u>(931)</u>	<u>(424,514)</u>	<u>(7,426)</u>	<u>86,438</u>	<u>11,315</u>	<u>71,614</u>
Other Financing Sources (Uses):							
Transfers in	387,500		390,760	110,850	20,000		909,110
Transfers out	(842,894)				(2,500)		(845,394)
Net Other Financing Sources (Uses)	<u>(455,394)</u>	<u>-</u>	<u>390,760</u>	<u>110,850</u>	<u>17,500</u>	<u>-</u>	<u>63,716</u>
Net Change in Fund Balances	<u>(48,662)</u>	<u>(931)</u>	<u>(33,754)</u>	<u>103,424</u>	<u>103,938</u>	<u>11,315</u>	<u>135,330</u>
Fund Balances at Beginning of Year	<u>61,865</u>	<u>3,640</u>	<u>122,141</u>	<u>709,168</u>	<u>214,730</u>	<u>57,072</u>	<u>1,168,616</u>
Fund Balances at End of Year	<u>\$ 13,203</u>	<u>\$ 2,709</u>	<u>\$ 88,387</u>	<u>\$ 812,592</u>	<u>\$ 318,668</u>	<u>\$ 68,387</u>	<u>\$ 1,303,946</u>

(Continued on next page)

TOWN OF MANSFIELD, CONNECTICUT  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011

	Debt Service		Permanent Funds			Total Nonmajor Governmental Funds
	Fund		Cemetery Fund	Local School Fund	Total	
	Debt Service Fund					
Revenues:						
Intergovernmental	\$		\$		\$	\$ 3,775,040
Investment income			23,721	33	23,754	23,754
Charges for services			9,350		9,350	2,900,154
Contributions						71,659
Other local revenues						194,054
Total Revenues			33,071	33	33,104	6,964,661
Expenditures:						
Current:						
General government	85,300					204,865
Public safety						303,141
Public works						197,638
Community services			42,575		42,575	2,376,103
Education						3,374,944
Capital outlay						531,127
Debt service:						
Principal	682,998					682,998
Interest	127,305					127,305
Total Expenditures	895,603		42,575	-	42,575	7,798,121
Excess (Deficiency) of Revenues over Expenditures	(895,603)		(9,504)	33	(9,471)	(833,460)
Other Financing Sources (Uses):						
Issuance of debt	133,000				-	133,000
Bond premium	55,542				-	55,542
Transfers in	910,000				(235,000)	1,584,110
Transfers out					235,000	(610,394)
Net Other Financing Sources (Uses)	1,098,542		-	-	-	1,162,258
Net Change in Fund Balances	202,939		(9,504)	33	(9,471)	328,798
Fund Balances at Beginning of Year	(72,794)		331,754	847	332,601	1,428,423
Fund Balances at End of Year	\$ 130,145	\$ 322,250	\$ 880	\$ 323,130	\$ -	\$ 1,757,221

**TOWN OF MANSFIELD, CONNECTICUT**  
**CAPITAL NONRECURRING FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:				
Intergovernmental	\$ 382,670	\$ 382,670	\$ 193,911	\$ (188,759)
Special assessment	3,000	3,000		(3,000)
Charges for services	<u>323,000</u>	<u>323,000</u>	<u>362,821</u>	<u>39,821</u>
Total Revenues	<u>708,670</u>	<u>708,670</u>	<u>556,732</u>	<u>(151,938)</u>
Expenditures:				
Capital outlay	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Excess of Revenues Over Expenditures:	<u>558,670</u>	<u>558,670</u>	<u>406,732</u>	<u>(151,938)</u>
Other Financing Sources (Uses):				
Transfers in	307,500	307,500	387,500	80,000
Transfers out	<u>(807,545)</u>	<u>(807,545)</u>	<u>(842,894)</u>	<u>(35,349)</u>
Net Other Financing Sources (Uses)	<u>(500,045)</u>	<u>(500,045)</u>	<u>(455,394)</u>	<u>44,651</u>
Net Change in Fund Balance	<u>\$ 58,625</u>	<u>\$ 58,625</u>	(48,662)	<u>\$ (107,287)</u>
Fund Balance at Beginning of Year			<u>61,865</u>	
Fund Balance at End of Year			<u>\$ 13,203</u>	

TOWN OF MANSFIELD, CONNECTICUT  
 OTHER OPERATING FUNDS  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED JUNE 30, 2011

	Revenues and Other Financing Sources							Expenditures and Other Financing Uses							Fund Balances July 1, 2010	Fund Balances June 30, 2011
	Inter-Governmental	Investment Income	Charges for Services	Contributions	Other Local Revenues	Transfers In (Out)	Total	General Government	Public Safety	Public Works	Community Services	Education	Capital Outlay	Transfers Out		
ABS ARRA Energy Efficiency	\$ 29,500						\$ 29,500	\$ 29,500							\$ 29,500	\$
CHIEVE event				4,210			4,210				62				62	4,148
Adventure learning																(2)
Ambulance services			144,479				144,479		144,479						144,479	(1)
American Cancer Society																(1)
ARRA Birch Road Bikeway Phase II	153,970						153,970					154,190			154,190	221
ARRA Mansfield City Road	227,202						227,202					226,937			226,937	(265)
Beautification committee					500		500				690				690	705
The blueberry fund			1,395				1,395	1,394							1,394	(0)
Boiler ARRA Energy Efficiency	36,866						36,866	36,867							36,867	(1)
Charter communications - library																451
Children's grief group																2,235
Community center accessibility																37
Community center teen center																1,725
Community conversation					1,398		1,398				1,513				1,513	1,093
CT association gifted grant																87
CT clean energy grant																87
CT healthy campus initiative					11,000		11,000				1,055				1,055	1,303
CT Writing Project Grant - Local Support																248
Duysens program						2,582	2,582				7,358				7,358	465
DIEMHS School security grant																2
Diesel Retrofit Grant																(5,835)
Dorothy Goodwin program																(5,835)
Eagleville preserve	4,698						4,698					1,615			1,615	12,170
Ebay sales																10,535
ElderCare resp Insp grant	31,578			135			31,713				31,693				31,693	56
EMS equipment grant																1
Enhancing Student Achievement						30,000	30,000								21,793	21,793
ETE 77 Grant																38,901
Family literacy																47,108
Finance Dir Retire Receptions - Contribution																28
Fidelity Charitable Gift Fund																1,000
Financial reporting model 34																1,000
Fred Cuzel garden																28,110
Friends of the library				40,000			40,000				38,772				38,772	211
General services special needs				2,083			2,083				12,594				12,594	13,044
Goodwin playscape																3,147
Goodwin greenhouse fund																5,869
Goodwin Special Ed Donation				500			500								400	205
Graustein 2010-2011 grant					59,763		59,763					400			49,240	1,000
Graustein discovery grant															61	(10,523)
Graustein incentive grant																4,074
Historic document preservation	3,000		4,008				7,008	4,197							4,197	5,665
Holiday Fund - Contributions				4,120			4,120				5,623				5,623	10,506
Holiday DUI enforcement	13,562						13,562				13,561				13,561	2,247
Homeland security grant-Federal Program																1
Homeland Security Grant-State Support																5,835
Joyce Cepent MMS spec ed				2,195			2,195									5,835
Juniper Hill fire assistance																2,195
Land protection program			5,973				5,973				19,227				19,227	6,416
																16,709

(Continued on next page)

TOWN OF MANSFIELD, CONNECTICUT  
 OTHER OPERATING FUNDS  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 2011

	Revenues and Other Financing Sources							Expenditures and Other Financing Uses							Fund Balances July 1, 2010	Fund Balances June 30, 2011			
	Inter-Governmental	Investment Income	Charges for Services	Contributions	Other Local Revenues	Transfers In (Out)	Total	General Government	Public Safety	Public Works	Community Services	Education	Capital Outlay	Transfers Out			Total		
Liberty bank extended kindergarten program	\$																	(1,072)	(1,072)
Liberty bank foundation OSOR																		(0)	(0)
Liberty bank program																		(4,383)	(4,383)
Maintenance-estate of property										3,226					3,226			1,137	(2,889)
Maintenance-Scrap Metals			1,660															7,635	9,295
Maintenance-Supplies and Material																		(1,000)	(1,000)
Mansfield advocates for children				128	500		628				1,153				1,153			490	(35)
Mansfield bike tour		1,498		1,375			2,873				1,899				1,899			667	1,641
Mansfield challenge - summer				8,070			8,070				4,606				4,606			(12,984)	(9,520)
Mansfield school readiness council					2,500	5,000	7,500					5,708			5,708			165	165
Mansfield summer school program					16,259		17,229				17,751				17,751			18,435	17,913
MDP festival on the green			970															233	981
Mohegan Tribe Challenge Grant																			748
Moss sanctuary lost green volley		11,737					11,737				11,737				11,737				
Mount Hope park		558					558				558				558			1	1
NECASA Larent Support					3,300		3,300				6,263				6,263			560	(2,403)
NECASA parent education																		1,374	1,374
NECASA peer outreach																		357	357
NECASA safe graduation																		308	308
Neuter assist/education fund			140				140			65					65			813	888
Oak grove school		7,097				8,850	15,947			65		27,655			27,655			10,781	(927)
Old Spring Hill		3,392					3,392				3,393				3,393				(1)
PAWS substance abuse prevention																		15	15
Peer Outreach - Contributions											2,699				2,699			1,341	(1,358)
Planning director retirement reception				2,325			2,325	3,349							3,349				(1,024)
Playscape fund																		(5,869)	(5,869)
Police - JAG Grant ARRA																			
Police - underage drinking program																		484	484
Preschool tuition																		51,593	51,593
Project Coordin: Underage Drinking		6,515					6,515				7,122				7,122			(500)	(1,107)
Property revaluation						35,000	35,000	2,193							2,193			64,919	97,726
Res. program scholarship fund				820			820											2,159	2,879
Ro-Lump ARRA Energy Efficiency		14,759					14,759	14,760							14,760				(1)
Restitution fees																		709	709
River Park NEPA Tree Grant																		289	289
Safe graduation																		2,200	2,200
School House Break Park-Local Support		259					259				259				259			(7)	(7)
School Security Grant																			
School use fund					2,447		2,447					4,709			4,709			8,621	6,359
Senior center extended hours grant																			
Senior programs			32,883	157		5,000	38,040				29,174				29,174			3,973	12,839
Severe repetitive loss program grant		158,598					158,598		158,597						158,597			1	2
Skate park																			
Special education tuition - other schools		171,522			90,525		262,047					172,569			172,569			505,111	594,589
Speed radar display sign																		(142)	(142)
Suzuki			19,250			27,000	46,250					38,095			38,095			918	9,073
Target field trip					700		700					690			690				10
Town manager retirement dinner																		(604)	(604)
TVCCA senior nutrition																		791	791
VNA cost programs					2,580		2,580	2,580							2,580			(12,872)	(12,872)
Wellness center program			(1,309)				(1,309)											1,310	1
Wineog Homeland Security Grant - Local Support																		(0)	(0)
Year 2004 property revaluation								24,725							24,725			(117,434)	(142,159)
Youth leadership grant											246				246				
Youth services special needs				1,080			1,080				905				905			1,510	1,685
<b>Total</b>	<b>\$ 874,813</b>	<b>\$ -</b>	<b>\$ 210,947</b>	<b>\$ 67,198</b>	<b>\$ 194,054</b>	<b>\$ 110,850</b>	<b>\$ 1,457,862</b>	<b>\$ 119,565</b>	<b>\$ 303,141</b>	<b>\$ 3,226</b>	<b>\$ 224,611</b>	<b>\$ 322,768</b>	<b>\$ 381,127</b>	<b>\$ -</b>	<b>\$ 1,554,438</b>	<b>\$ 709,167</b>	<b>\$ 812,591</b>		

-197-

---

## Internal Service Funds

---

Internal Service funds are used to account for the providing of goods or services provided by one department to other departments of the Town on a cost reimbursement basis or accounting for risk retention as allowed by GASB Statement No. 10.

### Health Insurance Fund

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

### Workers' Compensation Insurance Fund

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

### Management Services Fund

To account for the provision of land, buildings, equipment and related supplies which benefit Town departments and schools.

TOWN OF MANSFIELD, CONNECTICUT  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET ASSETS  
JUNE 30, 2011

	Health Insurance	Workers' Compensation Insurance	Management Services	Interfund Eliminations	Total
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 3,616,516	\$ 56,691	\$ 251,424	\$ -	\$ 3,924,631
Accounts receivable	179,688		89,905		269,593
Due from other funds	294,690			(4,563)	290,127
Other			3,624		3,624
Total current assets	<u>4,090,894</u>	<u>56,691</u>	<u>344,953</u>	<u>(4,563)</u>	<u>4,487,975</u>
Noncurrent assets:					
Capital assets (net of accumulated depreciation):					
Land			145,649		145,649
Construction in progress			14,898		14,898
Land improvements					
Buildings			96,883		96,883
Equipment			1,109,883		1,109,883
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>1,367,313</u>	<u>-</u>	<u>1,367,313</u>
Total Assets	<u>4,090,894</u>	<u>56,691</u>	<u>1,712,266</u>	<u>(4,563)</u>	<u>5,855,288</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	8,100		42,741		50,841
Accrued claims payable	376,000				376,000
Due to other funds			4,563	(4,563)	
Capital lease liability			72,546		72,546
Total current liabilities	<u>384,100</u>	<u>-</u>	<u>119,850</u>	<u>(4,563)</u>	<u>499,387</u>
Noncurrent liabilities:					
Capital lease liability			75,288		75,288
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>75,288</u>	<u>-</u>	<u>75,288</u>
Total Liabilities	<u>384,100</u>	<u>-</u>	<u>195,138</u>	<u>(4,563)</u>	<u>574,675</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt			1,219,479		1,219,479
Unrestricted	<u>3,706,794</u>	<u>56,691</u>	<u>297,649</u>		<u>4,061,134</u>
Total Net Assets	<u>\$ 3,706,794</u>	<u>\$ 56,691</u>	<u>\$ 1,517,128</u>	<u>\$ -</u>	<u>\$ 5,280,613</u>

**TOWN OF MANSFIELD, CONNECTICUT**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

	<u>Health Insurance</u>	<u>Workers' Compensation Insurance</u>	<u>Management Services</u>	<u>Total</u>
Operating Revenues:				
Premiums	\$ 7,294,177	\$ 403,950	\$	\$ 7,698,127
Charges for services			2,895,150	2,895,150
Rental income			201,455	201,455
Other			241,833	241,833
Total Operating Revenues	<u>7,294,177</u>	<u>403,950</u>	<u>3,338,438</u>	<u>11,036,565</u>
Operating Expenses:				
Wages and fringe benefits	97,098		408,401	505,499
Administration	724,573			724,573
Medical claims	5,668,074			5,668,074
Workers' compensation		436,573		436,573
Repairs and maintenance			97,214	97,214
Consultants	45,489		80,849	126,338
Supplies, materials and rentals			163,724	163,724
Software and related communication costs	10,000		301,378	311,378
Utilities			1,847,430	1,847,430
Depreciation			199,473	199,473
Total Operating Expenses	<u>6,545,234</u>	<u>436,573</u>	<u>3,098,469</u>	<u>10,080,276</u>
Operating Income (Loss)	<u>748,943</u>	<u>(32,623)</u>	<u>239,969</u>	<u>956,289</u>
Nonoperating Revenues (expenses):				
Loss on disposal of capital assets			(68,626)	(68,626)
Investment income	2,981			2,981
Net nonoperating revenues (expenses)	<u>2,981</u>	<u>-</u>	<u>(68,626)</u>	<u>(65,645)</u>
Changes in Net Assets	751,924	(32,623)	171,343	890,644
Total Net Assets at Beginning of Year	<u>2,954,870</u>	<u>89,314</u>	<u>1,345,785</u>	<u>4,389,969</u>
Total Net Assets at End of Year	<u>\$ 3,706,794</u>	<u>\$ 56,691</u>	<u>\$ 1,517,128</u>	<u>\$ 5,280,613</u>

**TOWN OF MANSFIELD, CONNECTICUT  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2011**

	Health Insurance	Workers' Compensation Insurance	Management Services	Total
Cash Flows from Operating Activities				
Receipts from customers	\$	\$	\$ 3,308,283	\$ 3,308,283
Premiums received	7,296,199	403,950		7,700,149
Payments to vendors	(771,962)	(436,573)	(2,472,267)	(3,680,802)
Payments for claims	(5,702,074)			(5,702,074)
Payments to employees	(97,098)		(408,401)	(505,499)
Net Cash Provided by (Used in) Operating Activities	<u>725,065</u>	<u>(32,623)</u>	<u>427,615</u>	<u>1,120,057</u>
Cash Flows from Noncapital Financing Activities				
Cash advances from other funds	<u>(877,085)</u>		<u>(3,821)</u>	<u>(880,906)</u>
Cash Flows from Capital and Related Financing Activities				
Purchase of capital assets			(102,466)	(102,466)
Principal payment - lease purchase			(69,904)	(69,904)
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(172,370)</u>	<u>(172,370)</u>
Cash Flows from Investing Activities				
Income from investments	<u>2,981</u>			<u>2,981</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(149,039)	(32,623)	251,424	69,762
Cash and Cash Equivalents at Beginning of Year	<u>3,765,555</u>	<u>89,314</u>	<u>-</u>	<u>3,854,869</u>
Cash and Cash Equivalents at End of Year	<u>\$ 3,616,516</u>	<u>\$ 56,691</u>	<u>\$ 251,424</u>	<u>\$ 3,924,631</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating income (loss)	\$ 748,943	\$ (32,623)	\$ 239,969	\$ 956,289
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation			199,473	199,473
(Increase) decrease in:				
Accounts receivable	2,022		(30,155)	(28,133)
Other			5,512	5,512
Increase (decrease) in:				
Accounts payable	8,100		12,816	20,916
Accrued claims payable	(34,000)			(34,000)
Net Cash Provided By (Used In) Operating Activities	<u>\$ 725,065</u>	<u>\$ (32,623)</u>	<u>\$ 427,615</u>	<u>\$ 1,120,057</u>

---

# Fiduciary Funds

---

Fiduciary funds are used to account for assets held by the Town in a trustee capacity for individuals, private organizations or other governments.

## Post-Employment Healthcare Trust Fund

This fund is used to account for post-employment benefits of Locals 531 and 760 employees, certain nonunion employees and public works employees.

## AGENCY FUNDS

Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities).

## Student Activities Fund

This fund is used to control various activities, as defined by State Statute, undertaken by students of the public school system.

## Celeron Square, Eastbrook Heights, Courtyard Associates, Ledgebrook, Holinko Estates, Freedom Green, Valley View, Block Property and ING US Students No. 8 LLC Sewer Funds

These funds are used to ensure that the privately owned sewer systems are operated and maintained in accordance with all applicable Federal, State and local regulations.

## Dependent Care Fund

This fund is used to account for funds withheld from employees' pay for the purpose of reimbursement of dependent care expenses.

## Uninsured Medical Costs Fund

This fund is used to account for funds withheld from employees' pay for the purpose of reimbursement of uninsured medical costs.

## Mid-Neroc (Mid-Northeast Recycling Operating Committee) Operating Fund

This fund is used to account for a regional household chemical waste facility located in the Town of Willington.

## Mansfield Downtown Partnership

This fund is used to account for the funds from private businesses used for downtown revitalization efforts

## Performance Bonds

This fund is used to account for the cash performance bonds the Town requires for various types of activities.

**TOWN OF MANSFIELD, CONNECTICUT**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED JUNE 30, 2011**

	<u>Balance</u>			<u>Balance</u>
	<u>July 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2011</u>
<b>ASSETS</b>				
Cash and Cash Equivalents				
Student activities fund	\$ 69,855	\$ 180,462	\$ 208,505	\$ 41,812
Celeron Square sewer fund	132,949	4,025		136,974
Eastbrook Heights sewer fund	131,090	1,949		133,039
Courtyard Associates sewer fund	65,856	928		66,784
Ledgebrook sewer fund	81,333	1,469		82,802
Holinko Estates sewer fund	25,924	827		26,751
Freedom Green sewer fund	34,809	4,480		39,289
Valley View sewer fund	6,741	813		7,554
Block Property sewer fund	1,957	479		2,436
ING US students No. 8 LLC sewer	102,894	18,392		121,286
Dependent care fund	5,451	35,789	35,286	5,954
Uninsured medical costs fund	12,639	109,262	96,750	25,151
Mid-Neroc operating fund	114,035	48,593	57,252	105,376
Mansfield downtown partnership	260,322	279,706	247,929	292,099
Total cash and cash equivalents	<u>1,045,855</u>	<u>687,174</u>	<u>645,722</u>	<u>1,087,307</u>
Accounts Receivable:				
Mid-Neroc operating fund	1,061		1,061	
Mansfield downtown partnership	900			900
Total accounts receivable	<u>1,961</u>		<u>1,061</u>	<u>900</u>
Due from Other Funds:				
Performance bonds	116,978	5,020	11,000	110,998
Total Assets	<u>\$ 1,164,794</u>	<u>\$ 692,194</u>	<u>\$ 657,783</u>	<u>\$ 1,199,205</u>
<b>LIABILITIES</b>				
Due to Others:				
Student activities fund	\$ 69,855	\$ 180,462	\$ 208,505	\$ 41,812
Performance bonds	116,978	5,020	11,000	110,998
Celeron Square sewer fund	132,949	4,025		136,974
Eastbrook Heights sewer fund	131,090	1,949		133,039
Courtyard Associates sewer fund	65,856	928		66,784
Ledgebrook sewer fund	81,333	1,469		82,802
Holinko Estates sewer fund	25,924	827		26,751
Freedom Green sewer fund	34,809	4,480		39,289
Valley View sewer fund	6,741	813		7,554
Block Property sewer fund	1,957	479		2,436
ING US students No. 8 LLC sewer	102,894	18,392		121,286
Dependent care fund	5,451	35,789	35,286	5,954
Uninsured medical costs fund	12,639	109,262	96,750	25,151
Mid-Neroc operating fund	115,096	48,593	58,313	105,376
Mansfield downtown partnership	261,222	279,706	247,929	292,999
Total Liabilities	<u>\$ 1,164,794</u>	<u>\$ 692,194</u>	<u>\$ 657,783</u>	<u>\$ 1,199,205</u>

---

## Component Unit

---

## TOWN OF MANSFIELD, CONNECTICUT

COMPONENT UNIT  
BALANCE SHEET  
JUNE 30, 2011

Mansfield  
Discovery  
Depot, Inc.

---

## ASSETS

Cash	\$	<u>248,908</u>
Total Assets	\$	<u><u>248,908</u></u>

## LIABILITIES

Liabilities:		
Accounts and other payables	\$	5,591
Accrued liabilities		<u>15,026</u>
Total Liabilities		20,617

## FUND BALANCE

Committed		<u>228,291</u>
Total Liabilities and Fund Balance	\$	<u><u>248,908</u></u>

## TOWN OF MANSFIELD, CONNECTICUT

COMPONENT UNIT  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 FOR THE YEAR ENDED JUNE 30, 2011

	<u>Mansfield Discovery Depot, Inc.</u>
Revenues:	
Intergovernmental	\$ 367,292
Charges for services	<u>898,824</u>
Total Revenues	<u>1,266,116</u>
Expenditures:	
Personnel services	1,177,443
Repairs and maintenance	81,720
Other supplies	1,464
Utilities	31,671
Insurance	<u>14,446</u>
Total Expenditures	<u>1,306,744</u>
Net Change in Net Assets	(40,628)
Fund Balance at Beginning of Year	<u>268,919</u>
Fund Balance at End of Year	<u><u>\$ 228,291</u></u>

---

# Statistical Tables

---

This part of the Town's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Town's overall financial health.

## CONTENTS

### FINANCIAL TRENDS (TABLES 1 - 4)

These schedules contain trend information to help the reader understand how the Town's financial performance and well-being have changed over time.

### REVENUE CAPACITY (TABLES 5 - 8)

These schedules contain information to help the reader assess the Town's most significant local revenue source, the property tax.

### DEBT CAPACITY (TABLES 9 - 13)

These schedules present information to help the reader assess the affordability of the Town's current levels of outstanding debt and the Town's ability to issue additional debt in the future.

### DEMOGRAPHIC AND ECONOMIC INFORMATION (TABLES 14 - 16)

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Town's financial activities take place.

### OPERATING INFORMATION (TABLES 17 - 18)

These schedules contain service and infrastructure data to help the reader understand how the information in the Town's financial report relates to the services the Town provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

## TOWN OF MANSFIELD, CONNECTICUT

NET ASSETS BY COMPONENT  
LAST NINE FISCAL YEARS  
(UNAUDITED)

	FISCAL YEAR								
	2011	2010	2009	2008	2007	2006	2005	2004	2003
Governmental activities:									
Invested in capital assets, net of related debt	\$ 68,336,430	\$ 70,198,169	\$ 67,870,994	\$ 66,557,840	\$ 64,693,077	\$ 63,774,998	\$ 62,880,466	\$ 61,779,841	\$ 59,852,708
Restricted	323,130	332,601	361,900	438,879	639,171	516,156	3,612,577	840,920	2,809,552
Unrestricted	7,699,696	4,314,520	2,897,979	1,695,208	2,797,281	4,123,470	476,846	2,650,673	4,324,326
Total Governmental activities net assets	76,359,256	74,845,290	71,130,873	68,691,927	68,129,529	68,414,624	66,969,889	65,271,434	66,986,586
Business-type activities:									
Invested in capital assets, net of related debt	699,867	737,210	757,113	803,063	832,081	817,198	871,322	925,951	851,464
Unrestricted	299,774	159,043	107,789	360,421	336,380	336,432	301,106	416,974	473,154
Total Business-type activities net assets	999,641	896,253	864,902	1,163,484	1,168,461	1,153,630	1,172,428	1,342,925	1,324,618
Total Net Assets:									
Invested in capital assets, net of related debt	69,036,297	70,935,379	68,628,107	67,360,903	65,525,158	64,592,196	63,751,788	62,705,792	60,704,172
Restricted	323,130	332,601	361,900	438,879	639,171	516,156	3,612,577	840,920	2,809,552
Unrestricted	7,999,470	4,473,563	3,005,768	2,055,629	3,133,661	4,459,902	777,952	3,067,647	4,797,480
Total Net Assets	\$ 77,358,897	\$ 75,741,543	\$ 71,995,775	\$ 69,855,411	\$ 69,297,990	\$ 69,568,254	\$ 68,142,317	\$ 66,614,359	\$ 68,311,204

NOTE: Less than ten years of data due to the implementation of GASB 34.

TABLE 2

## TOWN OF MANSFIELD, CONNECTICUT

CHANGES IN NET ASSETS  
LAST NINE FISCAL YEARS  
(UNAUDITED)

	FISCAL YEAR								
	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Expenses:</b>									
<b>Governmental activities:</b>									
General government	\$ 2,583,279	\$ 2,458,702	\$ 2,712,239	\$ 2,370,172	\$ 2,457,128	\$ 2,536,868	\$ 2,538,107	\$ 2,417,854	\$ 2,626,803
Public safety	3,425,477	3,017,094	3,106,801	3,508,378	3,042,626	2,838,970	2,775,110	2,678,808	2,670,346
Public works	3,754,652	3,398,958	3,457,353	5,021,008	4,998,186	4,335,002	3,698,504	3,680,017	3,950,774
Community services	4,518,426	4,231,095	4,520,103	5,085,269	4,719,147	4,465,428	4,886,361	4,412,130	2,681,113
Community development	710,579	707,219	851,058	520,446	558,720	454,273	328,078	303,910	290,611
Education	35,489,552	34,727,599	35,099,466	37,386,543	30,724,185	29,003,912	26,431,915	26,897,222	24,757,645
Interest expense	233,974	138,630	190,087	156,920	197,044	236,932	282,086	276,633	413,621
<b>Total Governmental activities expenses</b>	<b>50,715,939</b>	<b>48,679,297</b>	<b>49,937,107</b>	<b>54,048,736</b>	<b>46,697,036</b>	<b>43,871,385</b>	<b>40,940,161</b>	<b>40,666,574</b>	<b>37,390,913</b>
<b>Business-type activities:</b>									
Sewer Operating	198,891	216,362	605,726	344,725	213,732	162,587	153,202	152,480	166,831
Solid Waste Disposal	938,311	917,194	1,000,877	988,715	989,790	992,637	1,264,101	1,108,927	1,138,943
<b>Total Business-type activities expenses</b>	<b>1,137,202</b>	<b>1,133,556</b>	<b>1,606,603</b>	<b>1,333,440</b>	<b>1,203,522</b>	<b>1,155,224</b>	<b>1,417,303</b>	<b>1,261,407</b>	<b>1,305,774</b>
<b>Total Expenses</b>	<b>51,853,141</b>	<b>49,812,853</b>	<b>51,543,710</b>	<b>55,382,176</b>	<b>47,900,558</b>	<b>45,026,609</b>	<b>42,357,464</b>	<b>41,927,981</b>	<b>38,696,687</b>
<b>Program Revenues:</b>									
<b>Governmental activities:</b>									
<b>Charges for services:</b>									
General government	314,967	344,224	283,798	476,038	490,052	461,599	503,446	389,686	341,010
Public safety	566,629	501,814	479,959	77,360	59,531	67,067	224,262	179,162	24,040
Public works	337,213	378,440	365,729	660,502	675,113	596,219	753,717	518,020	538,157
Community services	1,746,301	1,782,914	1,795,792	2,014,585	1,855,651	1,824,775	1,722,586	1,466,428	481,356
Community development	326,758	36,882	132,417	158,179	32,059	88,093	151,635	28,346	17,888
Education	656,344	665,921	673,635	734,329	676,530	702,052	710,322	595,847	627,731
Operating grants and contributions	13,955,865	13,595,609	14,302,128	16,670,202	11,415,580	11,352,684	10,706,110	10,954,571	10,803,991
Capital grants and contributions	1,552,675	2,486,915	1,610,563	2,694,887	1,025,360	844,541	1,185,813	400,318	1,226,399
<b>Total Governmental activities program revenues</b>	<b>19,456,752</b>	<b>19,792,719</b>	<b>19,644,021</b>	<b>23,486,082</b>	<b>16,229,876</b>	<b>15,937,030</b>	<b>15,957,891</b>	<b>14,532,378</b>	<b>14,060,572</b>
<b>Business-type activities:</b>									
<b>Charges for services:</b>									
Sewer operating	263,703	213,976	283,592	284,510	196,000	190,000	178,000	178,000	178,000
Solid Waste Disposal	972,430	949,655	1,021,392	1,040,449	1,019,103	944,101	994,830	1,064,008	1,101,497
Operating grants and contributions							191,819	33,181	
<b>Total Business-type activities program revenues</b>	<b>1,236,133</b>	<b>1,163,631</b>	<b>1,304,984</b>	<b>1,324,959</b>	<b>1,215,103</b>	<b>1,134,101</b>	<b>1,364,649</b>	<b>1,275,189</b>	<b>1,279,497</b>
<b>Total Program Revenues</b>	<b>20,692,885</b>	<b>20,956,350</b>	<b>20,949,005</b>	<b>24,811,041</b>	<b>17,444,979</b>	<b>17,071,131</b>	<b>17,322,540</b>	<b>15,807,567</b>	<b>15,340,069</b>
<b>Net (Expense) Revenue:</b>									
Governmental activities	(31,259,187)	(28,886,578)	(30,293,086)	(30,562,654)	(30,467,160)	(27,934,355)	(24,982,270)	(26,134,196)	(23,330,341)
Business-type activities	98,931	30,075	(301,619)	(8,481)	11,581	(21,123)	(52,654)	13,782	(26,277)
<b>Total Net Expense</b>	<b>(31,160,256)</b>	<b>(28,856,503)</b>	<b>(30,594,705)</b>	<b>(30,571,135)</b>	<b>(30,455,579)</b>	<b>(27,955,478)</b>	<b>(25,034,924)</b>	<b>(26,120,414)</b>	<b>(23,356,618)</b>
<b>General Revenues and Other Changes in Net Assets:</b>									
<b>Governmental activities:</b>									
<b>General revenues:</b>									
Property taxes	25,125,357	24,119,297	23,616,872	21,990,246	20,560,377	19,421,660	18,524,910	17,559,957	15,779,448
Grants and contributions not restricted to specific programs	7,551,256	8,348,141	8,872,157	8,481,007	8,665,335	9,244,886	7,756,083	6,582,212	6,769,550
Investment income	67,705	82,043	114,686	525,748	772,761	571,794	312,972	176,649	291,935
Miscellaneous	28,835	51,514	128,317	128,051	183,592	140,750	86,760	100,226	37,318
Gain on sale of capital assets									3,031
Transfers									(10,000)
<b>Total Governmental Activities</b>	<b>32,773,153</b>	<b>32,600,995</b>	<b>32,732,032</b>	<b>31,125,052</b>	<b>30,182,065</b>	<b>29,379,090</b>	<b>26,680,725</b>	<b>24,419,044</b>	<b>22,871,282</b>
<b>Business-type activities:</b>									
Miscellaneous	4,457	1,276	3,037	3,504	3,250	2,325	2,157	4,525	5,544
Transfers									10,000
<b>Total Business-Type Activities</b>	<b>4,457</b>	<b>1,276</b>	<b>3,037</b>	<b>3,504</b>	<b>3,250</b>	<b>2,325</b>	<b>2,157</b>	<b>4,525</b>	<b>15,544</b>
<b>Total</b>	<b>32,777,610</b>	<b>32,602,271</b>	<b>32,735,069</b>	<b>31,128,556</b>	<b>30,185,315</b>	<b>29,381,415</b>	<b>26,682,882</b>	<b>24,423,569</b>	<b>22,886,826</b>
<b>Change in Net Assets:</b>									
Governmental activities	1,513,966	3,714,417	2,438,946	562,398	(285,095)	1,444,735	1,698,455	(1,715,152)	(459,059)
Business-type activities	103,388	31,351	(298,582)	(4,977)	14,831	(18,798)	(50,497)	18,307	(10,733)
<b>Total</b>	<b>\$ 1,617,354</b>	<b>\$ 3,745,768</b>	<b>\$ 2,140,364</b>	<b>\$ 557,421</b>	<b>\$ (270,264)</b>	<b>\$ 1,425,937</b>	<b>\$ 1,647,958</b>	<b>\$ (1,696,845)</b>	<b>\$ (469,792)</b>

NOTE: Less than ten years of data due to the implementation of GASB 34.

TOWN OF MANSFIELD, CONNECTICUT  
 FUND BALANCES, GOVERNMENTAL FUNDS  
 LAST TEN FISCAL YEARS  
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)  
 (UNAUDITED)

	FISCAL YEAR ENDED JUNE 30									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Fund:										
Reserved	\$	\$ 381,593	\$ 303,236	\$ 157,377	\$ 126,765	\$ 71,936	\$ 88,601	\$ 97,429	\$ 164,300	\$ 64,998
Unreserved:										
Designated										
Undesignated		1,865,895	1,824,737	1,830,202	1,769,124	1,661,693	1,568,102	1,016,080	995,185	1,291,159
Assigned		329,652								
Unassigned		1,867,105								
Total General Fund		<u>2,196,757</u>	<u>2,247,488</u>	<u>2,127,973</u>	<u>1,987,579</u>	<u>1,895,889</u>	<u>1,733,629</u>	<u>1,656,703</u>	<u>1,113,509</u>	<u>1,356,157</u>
All Other Governmental Funds:										
Reserved:										
Encumbrances		378,574	2,571,613				2,864,726			
Inventory		46,050	33,068							
Commitments			10,735	76,157	292,651	24,216	153,701	45,154	1,375,889	6,141,907
Debt Service					59	71,079	136,939	321,859	899,010	1,166,975
Perpetual Care		330,554	349,162	360,725	344,492	346,991	366,679	374,568	368,443	480,567
Endowments		1,970	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910
Unreserved reported in:										
Special Revenue funds		1,120,487	728,183	509,182	498,856	783,282	990,791	999,486	738,321	972,842
Capital funds		(970,938)	(2,293,101)	898,703	966,447	1,357,175	(1,147,188)	2,012,138	2,833,952	2,597,125
Debt Service		(358,478)	(417,446)	(400,107)	(440,456)	(55,199)	(56,518)	(45,562)		
Permanent funds		77	93	87	59	24	21		(52)	(993)
Nonspendable		69,148								
Restricted		2,645,879								
Committed		1,208,557								
Total All Other Governmental Funds		<u>3,923,584</u>	<u>548,296</u>	<u>984,217</u>	<u>1,446,657</u>	<u>1,664,018</u>	<u>2,529,478</u>	<u>3,311,061</u>	<u>3,709,553</u>	<u>11,360,333</u>
Grand Total	\$	<u>6,120,341</u>	<u>2,795,784</u>	<u>3,112,190</u>	<u>3,434,236</u>	<u>3,559,907</u>	<u>4,263,107</u>	<u>4,967,764</u>	<u>4,823,062</u>	<u>12,716,490</u>

Note: Information for years prior to the implementation of GASB Statement No. 54 has not been restated.

TABLE 4

TOWN OF MANSFIELD, CONNECTICUT  
 CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
 LAST TEN FISCAL YEARS  
 (UNAUDITED)

	FISCAL YEAR ENDED JUNE 30									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>Revenues:</b>										
Property taxes	\$ 25,422,441	\$ 23,989,637	\$ 23,498,662	\$ 21,921,177	\$ 20,551,473	\$ 19,380,701	\$ 18,571,837	\$ 17,572,787	\$ 15,664,773	\$ 14,378,934
Intergovernmental	22,821,241	24,268,726	24,649,283	26,468,325	20,916,784	21,305,763	19,137,190	18,224,822	18,738,991	21,486,568
Investment income	64,724	76,173	103,014	487,192	700,844	534,578	297,757	132,779	257,971	427,067
Charges for services	3,947,712	3,711,409	3,762,189	4,004,829	3,853,672	3,700,284	3,981,026	3,069,647	2,029,073	2,118,079
Net increase in fair value of investments							4,622	35,827	11,692	(22,692)
Contributions	71,659	51,503	55,334	237,263	183,453	190,647	175,203	97,976	105,431	
Other	196,231	160,736	152,543	64,853	81,041	35,662	75,176	100,226	37,318	878,344
<b>Total Revenues</b>	<b>52,524,008</b>	<b>52,258,184</b>	<b>52,221,025</b>	<b>53,183,639</b>	<b>46,287,267</b>	<b>45,147,635</b>	<b>42,242,811</b>	<b>39,234,064</b>	<b>36,845,249</b>	<b>39,266,300</b>
<b>Expenditures:</b>										
<b>Current:</b>										
General government	2,493,342	2,294,768	1,499,878	1,483,648	1,830,252	1,445,792	1,521,750	1,845,607	1,286,911	1,277,192
Public safety	3,176,632	2,825,567	2,928,387	2,959,562	2,561,450	2,423,765	2,357,210	2,254,756	2,151,905	2,005,992
Public works	2,135,618	2,019,252	3,225,131	3,169,271	2,896,753	2,678,305	2,351,884	2,161,940	2,220,348	2,218,145
Community services	3,924,752	3,793,081	4,091,147	4,081,152	3,804,230	3,637,669	3,756,881	3,743,304	2,245,672	3,018,442
Community development	644,361	675,780	792,917	450,656	462,318	399,712	243,000	263,668	246,660	210,350
Townwide expenditures	2,353,028	2,475,155	2,521,997	2,297,118	2,124,445	2,647,899	1,772,149	1,412,413	1,197,749	1,138,538
Education	34,114,493	33,493,250	33,711,808	35,562,697	29,991,931	29,086,170	26,478,820	25,252,840	23,942,177	23,399,844
Capital outlay	2,767,464	4,333,824	3,492,470	2,309,124	2,152,606	2,250,753	2,003,430	3,329,842	7,029,215	4,277,474
<b>Debt service:</b>										
Principal	627,099	548,826	594,904	660,000	805,000	830,000	980,000	1,065,000	950,000	865,000
Interest	183,204	115,121	117,432	136,082	176,482	216,239	261,507	309,970	398,975	447,352
<b>Total Expenditures</b>	<b>52,419,993</b>	<b>52,574,624</b>	<b>52,976,071</b>	<b>53,109,310</b>	<b>46,805,467</b>	<b>45,616,304</b>	<b>41,726,631</b>	<b>41,639,340</b>	<b>41,669,612</b>	<b>38,858,329</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>104,015</b>	<b>(316,440)</b>	<b>(755,046)</b>	<b>74,329</b>	<b>(518,200)</b>	<b>(468,669)</b>	<b>516,180</b>	<b>(2,405,276)</b>	<b>(4,824,363)</b>	<b>407,971</b>
<b>Other Financing Sources (Uses):</b>										
Payment to refunded bond escrow agent								(4,155,124)		
Issuance of refunding bonds								4,255,000		
Bond premium	55,542							13,504		
Issuance of debt	2,840,000									
Sale of capital assets									10,000	
Issuance of capital leases	325,000		508,000							
Transfers in	2,194,504	2,611,110	1,635,134	2,444,758	2,062,430	2,085,132	2,129,419	2,183,664	3,416,942	4,456,305
Transfers out	(2,194,504)	(2,611,110)	(1,710,134)	(2,644,758)	(2,247,430)	(2,321,120)	(2,500,897)	(2,445,664)	(3,602,942)	(4,656,305)
<b>Net Other Financing Sources (Uses)</b>	<b>3,220,542</b>	<b>-</b>	<b>433,000</b>	<b>(200,000)</b>	<b>(185,000)</b>	<b>(235,988)</b>	<b>(371,478)</b>	<b>(148,620)</b>	<b>(176,000)</b>	<b>(200,000)</b>
<b>Net Change in Fund Balances</b>	<b>\$ 3,324,557</b>	<b>\$ (316,440)</b>	<b>\$ (322,046)</b>	<b>\$ (125,671)</b>	<b>\$ (703,200)</b>	<b>\$ (704,657)</b>	<b>\$ 144,702</b>	<b>\$ (2,553,896)</b>	<b>\$ (5,000,363)</b>	<b>\$ 207,971</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	<b>1.62%</b>	<b>1.36%</b>	<b>1.43%</b>	<b>1.60%</b>	<b>2.20%</b>	<b>2.40%</b>	<b>3.13%</b>	<b>3.59%</b>	<b>3.89%</b>	<b>3.80%</b>

TABLE 5

TOWN OF MANSFIELD, CONNECTICUT  
 TAX RATES, LEVIES AND CASH COLLECTIONS  
 LAST TEN YEARS  
 (UNAUDITED)

Year Ended June 30	General Fund Mill Rate	Adjusted Total Levy	Current Tax Collections at June 30,	Percentage of Current Taxes Collected	Collections in Subsequent Years	Total Collections	Percent of Levy Collected	Current Delinquent Balance
2002	26.35 \$	14,297,852 \$	14,136,410	98.87% \$	161,327 \$	14,297,737	100.00% \$	115
2003	27.50	15,406,240	15,204,716	98.69%	201,310	15,406,026	100.00%	214
2004	29.94	17,344,268	17,140,287	98.82%	203,350	17,343,637	100.00%	631
2005	30.93	18,246,668	18,039,519	98.86%	204,835	18,244,354	99.99%	2,314
2006	22.01	19,114,236	18,918,129	98.97%	193,113	19,111,242	99.98%	2,994
2007	22.88	20,319,464	20,062,383	98.73%	249,013	20,311,396	99.96%	8,068
2008	23.87	21,721,967	21,440,099	98.70%	254,281	21,694,380	99.87%	27,587
2009	25.42	23,308,183	22,991,472	98.64%	271,990	23,263,462	99.81%	44,721
2010	25.71	23,870,254	23,519,555	98.53%	254,777	23,774,332	99.60%	95,922
2011	25.71	24,957,155	24,661,568	98.82%		24,661,568	98.82%	295,587

Source: Town audit reports.

TOWN OF MANSFIELD, CONNECTICUT

TAXABLE GRAND LIST  
LAST TEN YEARS  
(UNAUDITED)

Grand List as of October 1, *	Residential Real Estate Property	Percent	Utilities Commercial and Industrial Real Property	Percent	All Land	Percent	Personal Property	Percent	Motor Vehicle **	Percent	Gross Taxable Grand List	Less Exemptions	Net Taxable Grand List	Total Direct Rate
2000	\$ 393,635,960	73%	\$ 62,007,250	11%	\$ 4,300,240	1%	\$ 19,819,353	4%	\$ 61,593,730	11%	\$ 541,356,533	\$ 3,609,393	\$ 537,747,140	26.35
2001	402,098,470	72%	67,035,210	12%	3,370,640	1%	23,498,820	4%	63,581,361	11%	559,584,501	3,937,436	555,647,065	27.50
2002	411,876,590	70%	79,082,060	13%	3,850,720	1%	28,549,730	5%	66,074,095	11%	589,433,195	3,696,830	585,736,365	29.94
2003	423,877,050	71%	68,463,490	11%	3,940,460	1%	30,133,670	5%	71,181,641	12%	597,596,311	3,522,073	594,074,238	30.93
2004	658,941,733	75%	106,028,890	12%	8,116,630	1%	32,199,575	4%	74,895,444	9%	880,182,272	5,186,612	874,995,660	22.01
2005	670,168,950	75%	107,835,200	12%	7,727,790	1%	33,853,075	4%	78,529,205	9%	898,114,220	5,844,410	892,269,810	22.88
2006	689,970,600	75%	108,312,710	12%	7,044,070	1%	35,057,720	4%	80,038,570	9%	920,423,670	6,232,636	914,191,034	23.87
2007	702,597,450	75%	108,694,140	12%	6,889,300	1%	36,401,718	4%	79,514,897	9%	934,097,505	6,347,879	927,749,626	25.24
2008	712,378,920	76%	108,803,970	12%	6,792,910	1%	35,487,753	4%	79,279,666	8%	939,743,219	6,462,259	933,280,260	25.71
2009	730,833,500	75%	129,850,480	13%	7,307,020	1%	34,955,764	4%	77,516,289	8%	980,463,053	6,418,378	974,044,675	25.71

\* Total after changes by Board of Tax Review.

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

TOWN OF MANSFIELD, CONNECTICUT

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

As of October 1.	Real Estate Assessed Valuation	Real Estate Estimated True Value	Motor Vehicles Assessed Valuation	Personni Property Assessed Valuation	Total Motor Vehicles and Personal Property Assessed Valuation	Total Motor Vehicles and Personal Property Estimated True Value	Total Gross Assessed Valuation	Total Exemptions	Total Net Assessed Grand List *	Total Estimated True Value	Ratio Assessed Value to True Value Total **	Total Direct Rate
2000	\$ 459,943,450	\$ 620,496,157	\$ 61,593,730	\$ 19,819,353	\$ 81,413,083	\$ 116,304,404	\$ 541,356,533	\$ 3,609,393	\$ 537,747,140	\$ 736,800,561	73.0%	26.35
2001	472,504,320	672,909,028	63,581,361	23,498,820	87,080,181	124,400,258	559,584,501	3,937,436	555,647,065	797,309,286	69.7%	27.50
2002	494,809,370	702,629,305	66,074,095	28,549,730	94,623,825	135,176,892	589,433,195	3,696,830	585,736,365	837,806,197	69.9%	29.94
2003	496,281,000	708,972,857	71,181,641	30,133,670	101,315,311	144,736,159	597,596,311	3,522,073	594,074,238	853,709,016	69.6%	30.93
2004	773,087,253	1,104,410,361	74,895,444	32,199,575	107,095,019	152,992,884	880,182,272	5,186,612	874,995,660	1,257,403,245	69.6%	22.01
2005	785,731,940	1,122,474,200	78,529,205	33,853,075	112,382,280	218,561,263	898,114,220	5,844,410	892,269,810	1,341,035,463	66.5%	22.88
2006	805,327,380	1,337,753,123	80,038,570	35,057,720	115,096,290	164,423,271	920,423,670	6,232,636	914,191,034	1,502,176,394	60.9%	23.87
2007	818,180,890	1,302,835,812	79,514,897	36,401,718	115,916,615	165,595,164	934,097,505	6,347,879	927,749,626	1,468,430,976	63.2%	25.24
2008	827,975,800	1,304,596,218	76,279,666	35,487,753	111,767,419	159,667,741	939,743,219	6,462,259	933,280,960	1,457,801,700	64.0%	25.71
2009	867,991,000	1,239,987,143	77,516,289	34,955,764	112,472,053	160,674,361	980,463,053	6,418,378	974,044,675	1,391,492,393	70.0%	25.71

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

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

TABLE 8

TOWN OF MANSFIELD, CONNECTICUT  
 PRINCIPAL PROPERTY TAXPAYERS  
 CURRENT YEAR AND NINE YEARS AGO  
 (UNAUDITED)

Taxpayer	Nature of Business	Grand List Year					
		2009			2000		
		Assessed Value	Rank	% of Taxable Grand List (1)	Assessed Value	Rank	% of Taxable Grand List (1)
Connecticut Light & Power Co.	Public Utility	\$ 11,611,354	1	1.20%	\$ 5,780,410	1	1.07%
Mansfield-Eastbrook Dev Corp LLC	Eastbrook Mall	9,242,310	2	0.96%	3,504,690	5	0.65%
ING Students No 8, LLC	Apartments	8,583,400	3	0.89%			
Celeron Square Associates	Apartments	7,360,360	4	0.76%	3,645,880	4	0.68%
Colonial BT, LLC*	Apartments	5,390,000	5	0.65%	4,856,250	2	0.90%
Glen Ridge Cooperative Inc	Housing Co-Op	5,306,770	6	0.55%	3,464,980	6	0.64%
Carriage Polo Run LLC	Apartments	4,895,240	7	0.51%			
Hayes-Kaufman Mansfield Assoc.***	Shopping Plaza	4,655,000	8	0.50%	2,894,660	7	0.54%
ING US Students No 1 LLC	Apartments	4,606,910	9	0.48%			
New Samaritan Corp**	Nursing Home	4,585,000	10	0.47%	4,114,560	3	0.77%
Orchard Acres Assoc.	Renwood Condominiums				2,457,520	8	0.46%
First Phillips Inc	Apartments				2,123,840	9	0.39%
DeSiato Sand and Gravel	Contractors				2,056,830	10	0.38%
<b>TOTAL</b>		<b>\$ 66,236,344</b>		<b>6.97%</b>	<b>\$ 34,899,620</b>		<b>6.49%</b>

Source: Town Assessor Department.

(1) Based on a Net Taxable Grand List for October 1, 2009 and October 1, 2000 of \$975,044,675 and \$537,747,140, respectively after Board of Tax Review

\* Court Settlement in 2011 reduced assmt. by \$952,280

\*\*Court Settlement 2011 reduced assmt. by \$777,770

\*\*\*Court Settlement 2011 reduced assmt. by \$170,660

TABLE 9

## TOWN OF MANSFIELD, CONNECTICUT

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

Year Ended June 30	General Obligation Bonds	Percentage of Actual Taxable Value of Property	Percentage of Personal Income	Per Capita
2002	\$ 7,715,000	1.05%	N/A	\$ 351
2003	6,540,000	0.82%	0.53%	276
2004	5,780,000	0.69%	0.63%	231
2005	4,800,000	0.56%	0.84%	190
2006	3,970,000	0.32%	1.00%	154
2007	3,165,000	0.24%	N/A	123
2008	2,505,000	0.17%	N/A	97
2009	1,975,000	0.13%	N/A	75
2010	1,520,000	0.10%	N/A	57
2011	3,905,000	0.28%	N/A	147

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

N/A- Information is not available.

## TOWN OF MANSFIELD, CONNECTICUT

RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN YEARS  
(UNAUDITED)

Year Ended June 30	Governmental Activities		Total	Percentage of Actual Taxable Value of Property	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Capital Leases				
2002	\$ 7,715,000	\$ -	\$ 7,715,000	1.05%	N/A	\$ 351
2003	6,540,000	-	6,540,000	0.82%	0.53%	276
2004	5,780,000	-	5,780,000	0.69%	0.63%	231
2005	4,800,000	-	4,800,000	0.56%	0.84%	190
2006	3,970,000	-	3,970,000	0.32%	1.00%	154
2007	3,165,000	-	3,165,000	0.24%	N/A	123
2008	2,505,000	-	2,505,000	0.17%	N/A	97
2009	1,975,000	858,000	2,833,000	0.19%	N/A	108
2010	1,520,000	631,816	2,151,816	0.15%	N/A	80
2011	3,905,000	714,813	4,619,813	0.33%	N/A	174

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

N/A- Information is not available.

## TOWN OF MANSFIELD, CONNECTICUT

COMPUTATION OF DIRECT AND OVERLAPPING INDEBTEDNESS  
 JUNE 30, 2011  
 (UNAUDITED)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to Mansfield</u>	<u>Mansfield Share of Debt</u>
Town of Mansfield	\$ 3,905,000	100.00%	\$ 3,905,000
Regional School District No. 19	5,827,886 *	54.90%	** <u>3,199,509</u>
Net Direct and Overlapping Indebtedness			\$ <u><u>7,104,509</u></u>

\* Debt is net of school grants receivable of \$8,559,114.

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

## TOWN OF MANSFIELD, CONNECTICUT

SCHEDULE OF DEBT LIMITATION  
 JUNE 30, 2011  
 (UNAUDITED)

Total Tax Collections (including interest and lien fees) for the year ended June 30, 2011	\$ 25,866,228
Reimbursement for Revenue Loss: Tax relief for elderly freeze	<u>2,000</u>
Base for Debt Limitation Computation	<u>\$ 25,868,228</u>

	<u>General Purpose</u>	<u>Schools</u>	<u>Sewers</u>	<u>Urban Renewal</u>	<u>Pension Deficit</u>
Debt Limitation:					
2 1/4 times base	\$ 58,203,513	\$	\$	\$	\$
4 1/2 times base		116,407,026			
3 3/4 times base			97,005,855		
3 1/4 times base				84,071,741	
3 times base					77,604,684
	<u>58,203,513</u>	<u>116,407,026</u>	<u>97,005,855</u>	<u>84,071,741</u>	<u>77,604,684</u>
Total Debt Limitation					
Indebtedness:					
Bonds payable	2,305,000	1,270,000	330,000		
Bonds authorized unissued	1,040,000				
Town portion of Regional School District No. 19 bonds payable - net		3,199,509			
School building grants					
	<u>3,345,000</u>	<u>4,469,509</u>	<u>330,000</u>	<u>-</u>	<u>-</u>
Net Indebtedness (1)					
Debt Limitation in Excess of Indebtedness	<u>\$ 54,858,513</u>	<u>\$ 111,937,517</u>	<u>\$ 96,675,855</u>	<u>\$ 84,071,741</u>	<u>\$ 77,604,684</u>

(1) The total of the above net indebtedness amounts to:	<u>\$ 8,144,509</u>
In no event shall total indebtedness exceed seven times the base for debt limitation computation:	<u>\$ 181,077,596</u>

TABLE 13

## TOWN OF MANSFIELD, CONNECTICUT

LEGAL DEBT MARGIN INFORMATION  
LAST TEN YEARS

<u>Year Ended June 30</u>	<u>Debt Limit</u>	<u>Net Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Total Net Debt Applicable</u>
2002	\$ 100,827,622	\$ 10,287,911	\$ 90,539,711	10%
2003	108,460,093	9,347,631	99,112,462	9%
2004	122,143,231	8,689,284	113,453,947	7%
2005	128,681,014	7,511,401	121,169,613	6%
2006	134,734,047	6,808,645	127,925,402	5%
2007	142,741,830	6,143,040	136,598,790	4%
2008	152,468,890	5,475,355	146,993,535	4%
2009	164,332,504	8,897,611	155,434,893	5%
2010	167,515,187	8,997,414	158,517,773	5%
2011	181,077,596	8,144,509	172,933,087	4%

## TOWN OF MANSFIELD, CONNECTICUT

DEMOGRAPHIC STATISTICS  
LAST TEN YEARS  
(UNAUDITED)

Year Ended June 30	(1) Population	(5) Personal Income	(1) Per Capita Income	(1) Median Age	Education Level in Years of Schooling	(2) School Enrollment	(4) Unemployment Percentage
2002	22,000 *	\$	\$ 19,000 *	22 *	N/A	2,048	2.1%
2003	23,700 *	34,861	20,000 *	21.8 *	N/A	2,090	2.5%
2004	25,000 *	36,463	21,000 *	21.6 *	N/A	2,031	3.4%
2005	25,200 *	40,254	22,000 *	21.8 *	N/A	1,978	3.9%
2006	25,800 *	39,866	22,312 *(3)	21.5 *(3)	N/A	1,996	3.8%
2007	25,700 *	44,963	22,312 *(3)	21.5 *(3)	N/A	1,948	4.4%
2008	25,800 *	49,316	22,312 *(3)	21.5 *(3)	N/A	1,912	4.9%
2009	26,300 *		22,500 *	21.5 *	N/A	1,906	6.7%
2010	26,800 *		22,500 *	21.5 *	N/A	1,893	6.9%
2011	26,543		23,369	22	N/A	1,868	7.9%

\*Estimates (Includes University of Connecticut Students and Bergin Correctional Institute Inmates)

Data Sources

(1) Mansfield Director of Planning

(2) Town and Region School Officials

(3) U.S. Census Bureau

(4) Connecticut Department of Labor <http://www.ctdol.state.ct.us/lmi/laus/2009cty.xls>

(5) <http://www.ctdol.state.ct.us/lmi/ces/nonfarm.htm> [http://www.ctdol.state.ct.us/lmi/ces/emp\\_by\\_town\\_2008\\_K-N.htm#M](http://www.ctdol.state.ct.us/lmi/ces/emp_by_town_2008_K-N.htm#M)

TABLE 15

**TOWN OF MANSFIELD, CONNECTICUT**  
**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND NINE YEARS AGO**  
**(UNAUDITED)**

<u>Employer</u>	<u>2011</u>		<u>2002</u>	
	<u>Employees</u>	<u>Rank</u>	<u>Employees</u>	<u>Rank</u>
University of Connecticut	4,321	1	N/A	1
Town of Mansfield	406	2	N/A	2
Natchaug Hospital, Inc.	415	3	N/A	3
Bergin Correctional Institute	217	4	N/A	4
Regional School District #19	165	5	N/A	5
Total	<u>5,524</u>		<u>N/A</u>	

Note: Total employment for Town & Region 19 are based on the budget

Source for UConn is UConn Fact Sheet 2011 on [www.uconn.edu/about/index.php](http://www.uconn.edu/about/index.php)

Source for Bergin Correctional Institute is Monica Rinaldi from warden's office.

N/A - Information not available

## TOWN OF MANSFIELD, CONNECTICUT

**FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION/PROGRAM  
LAST FIVE YEARS  
(UNAUDITED)**

Function/Program	Full-Time Equivalent Employees as of June 30				
	2011	2010	2009	2008	2007
General Government:					
Town Manager	3.71	3.54	3.54	4.00	4.00
Finance	12.43	13.00	13.50	14.00	13.35
Town Clerk	3.00	3.00	3.00	3.00	3.00
Registrars	1.52	1.17	0.72	0.64	0.64
Management Services Fund	3.00	4.00	4.00	3.00	3.00
Facilities Management	7.00	7.00	7.25	6.25	5.85
Public Safety:					
Police	10.83	10.16	10.08	11.38	11.42
Animal Control	1.81	1.81	1.81	1.81	2.28
Fire	21.06	20.48	19.29	18.74	20.29
Public Works:					
Engineering	3.50	3.50	3.50	4.00	3.00
Road Services	10.00	10.00	11.00	12.00	12.00
Maintenance	8.00	8.00	8.00	8.00	8.00
Waste Disposal	3.50	3.50	3.50	4.00	4.10
Supervision/Administration	3.00	2.67	2.67	3.25	3.25
Community Development:					
Building Inspection	2.60	2.01	1.60	1.80	1.80
Housing Inspection	1.65	1.79	2.17	2.52	2.52
Planning/Zoning	3.00	3.33	3.33	3.50	3.50
Human Services:					
Human Services	3.00	3.00	3.00	3.00	3.00
Youth Services	2.71	2.71	2.66	2.66	2.91
Senior Services	4.21	3.77	4.19	4.24	4.10
Community Services:					
Library	10.39	10.53	10.84	11.19	11.19
Parks and Recreation	31.02	28.44	30.00	31.19	31.06
Education:					
Certified	139.70	138.40	138.60	143.11	145.60
Noncertified	117.80	119.45	123.30	120.51	125.20
<b>Total</b>	<u>408.44</u>	<u>405.26</u>	<u>411.55</u>	<u>417.79</u>	<u>425.06</u>

Source: Town Budget

TABLE 17

**TOWN OF MANSFIELD, CONNECTICUT**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**LAST FOUR YEARS**  
**(UNAUDITED)**

Function/Program	Fiscal Year Ended June 30			
	2011	2010	2009	2008
<b><u>General Government</u></b>				
Public Safety				
Fire:				
Emergency responses	1,819	1,869	1,864	1,885
Fires extinguished	96	78	93	110
Inspections	845	909	1,194	1,046
Police:				
Reportable investigations	622	412	531	640
Motor vehicle accident investigations	409	280	421	431
Motor vehicle citations	1,386	960	2,303	2,083
Motor vehicle warnings	2,115	1,561	1,677	1,149
Public Works				
Street resurfacing (miles)	12	12	9	9
Potholes repaired				
Building permits issued	701	726	789	818
Community Services:				
Parks and Recreation				
Athletic field permits issued				
Community center visitations	217,383	228,227	230,810	253,050
Programs	2,349	2,302	1,898	2,054
Health				
Number of health inspections				
Library				
Volumes in collection	82,533	87,440	90,397	88,461
Total volumes borrowed	224,292	204,879	252,416	254,470
Education				
Enrollment:				
High School	615	623	627	634
Middle School	565	563	580	580
Elementary Schools	688	707	699	698
<b><u>Business-Type Activities</u></b>				
Sewer Fund				
Average daily sewage treatment (thousands of gallons)				

Sources: Various Town Departments

TABLE 18

TOWN OF MANSFIELD, CONNECTICUT  
 CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
 LAST TEN YEARS  
 (UNAUDITED)

Function/Program	FISCAL YEAR ENDED JUNE 30									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<u>Governmental Activities</u>										
Public Safety:										
Fire stations	3	3	3	3	3	3	3	3	3	3
Police department:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	2	2	2	4	4	4	4	4	4	4
Public Works:										
Highway department:										
Streets (miles)	107.3	107.3	107.5	106	105	105	105	105	105	104
Community Services:										
Social services	1	1	1	1	1	1	1	1	1	1
Library services	1	1	1	1	1	1	1	1	1	1
Day care	1	1	1	1	1	1	1	1	1	1
Parks and recreation:										
Acreage	2,785	2,785	2,651	1,938	1,938	1,938	1,938	1,938	1,434	1,434
Baseball/softball diamonds	12	12	12	12	12	12	12			
Soccer/football/field hockey fields	15	15	14	14	14	14	14			
Community centers	1	1	1	1	1	1	1	1		
Education:										
Number of Middle Schools	1	1	1	1	1	1	1	1	1	1
Number of Elementary Schools	3	3	3	3	3	3	3	3	3	3
Sewer Fund:										
Sewer mains (miles)	5	5	4	4	4	4	4	4	4	4
Pump stations	1	1	1	1	1	1	1	1	1	1

Sources: Various Town Departments

Note: Indicators are not available for the General Government and Community Development functions.

**TOWN OF MANSFIELD, CONNECTICUT**

**STATE SINGLE AUDIT REPORT**

**JUNE 30, 2011**

TOWN OF MANSFIELD, CONNECTICUT

STATE SINGLE AUDIT REPORT

JUNE 30, 2011

TABLE OF CONTENTS

Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program, on Internal Control over Compliance in Accordance with the State Single Audit Act and on the Schedule of Expenditures of State Financial Assistance	1-2
Schedule of Expenditures of State Financial Assistance	3-5
Note to Schedule of Expenditures of State Financial Assistance	6
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	7-8
Schedule of Findings and Questioned Costs	9

# BlumShapiro

Accounting | Tax | Business Consulting

## **Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program, on Internal Control over Compliance in Accordance with the State Single Audit Act and on the Schedule of Expenditures of State Financial Assistance**

To the Members of the Town Council  
Town of Mansfield, Connecticut

### **Compliance**

We have audited the Town of Mansfield, Connecticut's compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town of Mansfield, Connecticut's major state programs for the year ended June 30, 2011. The Town of Mansfield, Connecticut's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major state programs is the responsibility of the Town of Mansfield, Connecticut's management. Our responsibility is to express an opinion on the Town of Mansfield, Connecticut's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Town of Mansfield, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Town of Mansfield, Connecticut's compliance with those requirements.

In our opinion, the Town of Mansfield, Connecticut, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2011.

## Internal Control over Compliance

Management of the Town of Mansfield, Connecticut, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to state programs. In planning and performing our audit, we considered the Town of Mansfield, Connecticut's internal control over compliance with the requirements that could have a direct and material effect on a major state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Mansfield, Connecticut's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

## Schedule of Expenditures of State Financial Assistance

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Mansfield, Connecticut, as of and for the year ended June 30, 2011 and have issued our report thereon dated December 27, 2011. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town of Mansfield, Connecticut's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the Town Council and state awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

*Blum, Shapiro & Company, P.C.*

December 27, 2011

**TOWN OF MANSFIELD, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2011**

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
<b>Office of the State Comptroller</b>		
Payment in Lieu of Taxes (PILOT) on State-Owned Property	11000-OSC15910-17004	\$ <u>7,265,843</u>
<b>Department of Economic and Community Development</b>		
Payment In Lieu of Taxes (PILOT)	11000-ECD46400-17012-039	9,749
Small Town Economic Assistance Program (STEAP)	12052-ECD46000-42411-149	179,183
Urban Action Bonds	13019-ECD46440-41240	<u>343,417</u>
Total Department of Economic and Community Development		<u>532,349</u>
<b>Department of Education</b>		
School Readiness and Child Care in Competitive Grant Municipalities	11000-SDE64000-12113	105,901
Youth Services Bureau - Enhancement	11000-SDE84000-16201	4,500
Health Services	11000-SDE64000-17034	7,097
Youth Services Bureau	11000-SDE64000-17052	16,345
Child Nutrition Program - (School Lunch State Match)	11000-SDE64370-16211	7,316
Health Foods Initiative	11000-SDE64370-16212	<u>15,944</u>
Total Department of Education		<u>157,103</u>

(Continued on next page)

**TOWN OF MANSFIELD, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
<b>Department of Environmental Protection</b>		
Protected Open Space Watershed Land Acquisition Grant Program	12052-DEP43153-40524	\$ 8,874
Boating Temporary Receivable	12060-DEP44434-34907	<u>2,026</u>
Total Department of Environmental Protection		<u>10,900</u>
<b>Connecticut State Library</b>		
Grants to Public Libraries	11000-CSL66051-17003	2,364
ConnectiCard Payments	11000-CSL66051-17010	17,578
Historic Documents Preservation Grants	12060-CSL66094-35150	<u>4,197</u>
Total Connecticut State Library		<u>24,139</u>
<b>Office of Policy and Management</b>		
Reimbursement of Property Taxes - Disability Exemption	11000-OPM20600-17011	1,337
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	43,439
Property Tax Relief for Elderly Homeowners - Freeze Program	11000-OPM20600-17021	2,000
Property Tax Relief for Veterans	11000-OPM20600-17024	7,746
Property Tax Relief for Manufacturing Machinery and Equipment and Commercial Vehicles	11000-OPM20600-17031	5,502
Local Capital Improvement Program	12050-OPM20600-40254	<u>183,979</u>
Total Office of Policy and Management		<u>244,003</u>

**TOWN OF MANSFIELD, CONNECTICUT  
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 2011**

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
<b>Department of Social Services</b>		
Medicaid	11000-DSS60000-16020	\$ 18,667
Child Day Care (CDC)	11000-DSS60794-17022	147,880
Community Services	11000-DSS60783-17083	<u>615</u>
Total Department of Social Services		<u>167,162</u>
<b>Department of Transportation</b>		
Town Aid Road - STO	13033-DOT57000-43459	<u>194,412</u>
<b>Total State Financial Assistance Before Exempt Programs</b>		<u>8,595,911</u>
<b>Exempt Programs</b>		
<b>Office of the State Comptroller</b>		
Mashantucket Pequot/Mohegan Fund	12009-OSC15910-17005	<u>193,911</u>
<b>Department of Education</b>		
Public School Transportation	11000-SDE64000-17027	135,357
Educational Cost Sharing	11000-SDE64000-17041	8,637,361
Excess Costs Student Based and Equity	11000-SDE64000-17047	<u>152,855</u>
Total Department of Education		<u>8,925,573</u>
Total Exempt Programs		<u>9,119,484</u>
<b>Total State Financial Assistance</b>		<u>\$ 17,715,395</u>

**TOWN OF MANSFIELD, CONNECTICUT  
NOTE TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2011**

Various departments and agencies of the State of Connecticut have provided financial assistance to the Town of Mansfield, Connecticut, through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. The financial assistance programs fund several programs including education, property tax relief, social services, public works, public safety and public health.

**NOTE - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Town of Mansfield, Connecticut, conform to accounting principles generally accepted in the United States of America as applicable to government entities. The following is a summary of the more significant policies relating to the aforementioned grant programs.

**Basis of Accounting** - The financial statements contained in the Town of Mansfield, Connecticut's annual audit report are prepared on the modified accrual basis of accounting. The following is a summary of such basis:

Revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures are recorded when the related fund liability is incurred, if measurable.

The schedule of expenditures of state financial assistance, contained in this report, is prepared based on regulations established by the State of Connecticut Office of Policy and Management. In accordance with these regulations (Section 4-236-22), certain grants are not dependent on expenditure activity and, accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the schedule of expenditures of state financial assistance.

# BlumShapiro

Accounting | Tax | Business Consulting

## **Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Members of the Town Council  
Town of Mansfield, Connecticut

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Mansfield, Connecticut, as of and for the year ended June 30, 2011, which collectively comprise the Town of Mansfield, Connecticut's basic financial statements, and have issued our report thereon dated December 27, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Town of Mansfield, Connecticut's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Mansfield, Connecticut's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Mansfield, Connecticut's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Mansfield, Connecticut's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Town of Mansfield, Connecticut, in a separate letter dated December 27, 2011.

This report is intended solely for the information and use of management, the Town Council and state awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

*Blum, Shapiro & Company, P.C.*

December 27, 2011

**TOWN OF MANSFIELD, CONNECTICUT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2011**

**I. SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ yes   X   no

**State Financial Assistance**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?

\_\_\_\_\_ yes   X   no

- The following schedule reflects the major programs included in the audit:

<u>State Grantor and Program</u>	<u>State Core-CT Number</u>	<u>Expenditures</u>
Office of the State Comptroller:		
Payment in Lieu of Taxes (PILOT) on State-Owned Property	11000-OSC15910-17004	\$ 7,265,843
Department of Economic and Community Development:		
Urban Action Bonds	13019-ECD46440-41240	343,417

- Dollar threshold used to distinguish between type A and type B programs: \$200,000

**II. FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

No matters were reported.

**TOWN OF MANSFIELD, CONNECTICUT**

**FEDERAL SINGLE AUDIT REPORT**

**JUNE 30, 2011**

**TOWN OF MANSFIELD, CONNECTICUT**

**FEDERAL SINGLE AUDIT REPORT**

**JUNE 30, 2011**

**TABLE OF CONTENTS**

Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program, on Internal Control over Compliance in Accordance with OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards	1-2
Schedule of Expenditures of Federal Awards	3-5
Notes to Schedule of Expenditures of Federal Awards	6
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	7-8
Schedule of Findings and Questioned Costs	9-10

# BlumShapiro

Accounting | Tax | Business Consulting

## **Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program, on Internal Control over Compliance in Accordance with OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards**

To the Members of the Town Council  
Town of Mansfield, Connecticut

### **Compliance**

We have audited the Town of Mansfield, Connecticut's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Town of Mansfield, Connecticut's major federal programs for the year ended June 30, 2011. The Town of Mansfield, Connecticut's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Town of Mansfield, Connecticut's management. Our responsibility is to express an opinion on the Town of Mansfield, Connecticut's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Mansfield, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Town of Mansfield, Connecticut's compliance with those requirements.

In our opinion, the Town of Mansfield, Connecticut, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2011-1.

## Internal Control over Compliance

Management of the Town of Mansfield, Connecticut, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Town of Mansfield, Connecticut's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Mansfield, Connecticut's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

## Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Mansfield, Connecticut, as of and for the year ended June 30, 2011 and have issued our report thereon dated December 27, 2011. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Town of Mansfield, Connecticut's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Town of Mansfield, Connecticut's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Town of Mansfield Connecticut's response, and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of management, the Town Council, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Blum, Shapiro & Company, P.C.*

December 27, 2011

**TOWN OF MANSFIELD, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011**

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number/ Project Number</u>	<u>Expenditures</u>
<b>United States Department of Agriculture</b>			
<i>Passed Through the State Department of Education:</i>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	12060-SDE64370-20508	\$ 36,201
National School Lunch Program	10.555	12060-SDE64370-20560	<u>201,296</u>
			\$ 237,497
Child and Adult Care Food Program	10.558	12060-SDE64370-20518	34,149
Child and Adult Care Food Program	10.558	12060-SDE64370-20544	<u>3,878</u>
Total United States Department of Agriculture			<u>275,524</u>
<b>United States Department of Education</b>			
<i>Passed Through the State of Connecticut Department of Education:</i>			
Title I, Part A Cluster:			
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679	154,900
Title I Grants to Local Educational Agencies, Recovery Act	84.389	12060-SDE64370-29010	<u>59,141</u>
			214,041
Special Education Cluster:			
Special Education - Grants to States	84.027	12060-SDE64370-20977	232,661
Special Education - Preschool Grants	84.173	12060-SDE64370-20983	16,265
Special Education - Grants to States (IDEA, Part B), Recovery Act	84.391	12060-SDE64370-29011	130,944
Special Education - Preschool Grants (IDEA Preschool), Recovery Act	84.392	12060-SDE64370-29012	<u>5,292</u>
			385,162
Safe and Drug-Free Schools and Communities - State Grants	84.186	12060-SDE64370-20873	3,263
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858	42,800

(Continued on next page)

**TOWN OF MANSFIELD, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number/ Project Number</u>	<u>Expenditures</u>
State Fiscal Stabilization Fund Cluster: State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act (Education Stabilization Fund)	84.394	12060-SDE64370-29054	\$ <u>1,436,733</u>
Total United States Department of Education			<u>2,081,999</u>
<b>United States Department of Health and Human Services</b> <i>Passed Through the State of Connecticut Department of Public Health:</i>			
Social Services Block Grant	93.667	12060-DSS60783-20701	\$ 187,074
Social Services Block Grant	93.667	12060-DSS60783-20721	<u>2,713</u>
			<u>189,787</u>
<b>United States Department of Homeland Security</b> <i>Passed Through the State of Connecticut Department of Emergency Management and Homeland Security:</i>			
Public Assistance Grants	97.036	12060-EHS99690-21891	31,222
Emergency Management Performance Grants	97.042	12060-EHS99620-21881	14,209
Severe Loss Repetitive Program	97.110	12060-EHS99530-22322	6,985
Severe Loss Repetitive Program	97.110	12060-EHS99690-22321	<u>151,612</u>
			158,597
<i>Passed Through the State of Connecticut Commission on Fire Prevention and Control:</i>			
Assistance to Firefighters Grant	97.044	12060-FPC36520-35180	<u>905</u>
Total United States Department of Homeland Security			<u>204,933</u>

(Continued on next page)

**TOWN OF MANSFIELD, CONNECTICUT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2011**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number/ Project Number</u>	<u>Expenditures</u>
<b>United States Department of Transportation</b>			
<i>Passed Through the State of Connecticut Department of Transportation:</i>			
Highway Planning and Construction Cluster:			
Recovery Act-Highway Planning and Construction	20.205	12062-DOT57151-29017	\$ 105,573
	20.205	12062-DOT57191-22108	13,624
	20.205	12062-DOT57191-29016	<u>209,139</u>
			\$ 328,336
Highway Safety Cluster:			
Alcohol Traffic Safety and Drunk Driving	20.601	12062-DOT57343-22086	3,263
Alcohol Open Container Requirements	20.607	12062-DOT57513-22091	5,470
Alcohol Open Container Requirements	20.607	12062-DOT57343-22091	<u>4,828</u>
			<u>10,298</u>
Total United States Department of Transportation			<u>341,897</u>
<b>United States Department of Energy</b>			
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>			
Energy Efficiency and Conservation Block Grant Program (EECBG) - Recovery Act	81.128	12060-OPM20810-29009	<u>81,125</u>
<b>Total Federal Awards Expended</b>			<b>\$ <u>3,175,265</u></b>

**TOWN OF MANSFIELD, CONNECTICUT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011**

Various agencies of the Federal Government have made financial assistance available to the Town of Mansfield, Connecticut. These grants fund several programs including housing, education, human services, transportation and general government activities.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Town of Mansfield, Connecticut, conform to accounting principles generally accepted in the United States of America as applicable to government entities. The following is a summary of the more significant policies relating to the aforementioned grant programs.

**Basis of Accounting** - The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Town of Mansfield, Connecticut, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

**NOTE 2 - NONCASH AWARDS**

Donated commodities in the amount of \$23,702 are included in the Department of Agriculture's National School Lunch Program, CFDA #10.555. The amount represents the market value of commodities received.

# BlumShapiro

Accounting | Tax | Business Consulting

## **Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Members of the Town Council  
Town of Mansfield, Connecticut

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Mansfield, Connecticut, as of and for the year ended June 30, 2011, which collectively comprise the Town of Mansfield, Connecticut's basic financial statements, and have issued our report thereon dated December 27, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Town of Mansfield, Connecticut's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Mansfield, Connecticut's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Mansfield, Connecticut's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Mansfield, Connecticut's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Town of Mansfield, Connecticut, in a separate letter dated December 27, 2011.

This report is intended solely for the information and use of management, the Town Council, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Blum, Shapiro & Company, P.C.*

December 27, 2011

**TOWN OF MANSFIELD, CONNECTICUT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2011**

**I. SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   no

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?

  X   yes \_\_\_\_\_ no

Identification of major programs:

CFDA #	Name of Federal Program or Cluster
84.027/84.173/84.391/84.392	Special Education Cluster (IDEA)
84.394	State Fiscal Stabilization Fund Cluster
20.205	Highway Planning and Construction Cluster

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?   X   yes \_\_\_\_\_ no

**II. FINANCIAL STATEMENT FINDINGS**

No matters were reported.

### III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

<b>Finding No. 2011-1</b>	Reporting
<b>Program</b>	20.205 Highway Planning and Construction Cluster
<b>Criteria</b>	Throughout the term of the project, the grantee must provide the State of Connecticut Department of Transportation with monthly 1589 reports within ten days of the end of the month.
<b>Condition</b>	The Town did not submit the May 2011 1589 report to the State of Connecticut Department of Transportation until July 2011.
<b>Questioned Costs</b>	No costs were questioned.
<b>Context</b>	One of the six reports tested was submitted late.
<b>Effect</b>	No effect can be determined.
<b>Cause</b>	The grant coordinator simply overlooked the May filing.
<b>Recommendation</b>	We recommend that the Town develop review procedures to ensure that all required reports are submitted timely.
<b>Management Response and Planned Corrective Action</b>	The Town will write a procedure to instruct all departments managing grants to maintain a checklist of their grants and report requirements, including the date each report was filed. A copy of their list will be sent to the Finance Office on a quarterly basis for review.



**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council  
**From:** Matt Hart, Town Manager *MWH*  
**CC:** Maria Capriola, Assistant to Town Manager  
**Date:** February 27, 2012  
**Re:** Reapportionment of Regional School District 19

---

**Subject Matter/Background**

Connecticut General Statutes Section 10-63q requires the Commissioner of Education, upon completion of the decennial census, to notify each regional board of education and the chief executive officer of each town within the school district whether or not representation on the regional board of education is consistent with federal constitutional standards. The Board of Education of Region 19 has been notified that their representation is currently inconsistent with federal constitutional standards.

It is the responsibility of the Town Council to appoint five members to a regional school reapportionment committee, at least two of whom shall be members of the board of education. As requested by the state, the Mayor is working on a list of potential nominees for the Council's consideration. At this point, she would recommend the following Mansfield representatives:

- Philip Barry (R)
- Bruce Clouette (D)
- Ronald Schurin (D) (current member of R19 Board of Education)
- Nancy Silander (D) (current member of R19 Board of Education)

By Monday's meeting, the Mayor will have a fifth nominee to recommend for your consideration. The Town Council should make these appointments at Monday's meeting in order to comply with the prescribed calendar.

**Recommendation**

Based on the Mayor's recommendations, I propose the following resolution for your consideration:

*Resolved, to appoint the following Mansfield residents to the Regional School District 19 Reapportionment Committee: Philip Barry, Bruce Clouette, Ronald Schurin, Nancy Silander and \_\_\_\_\_.*

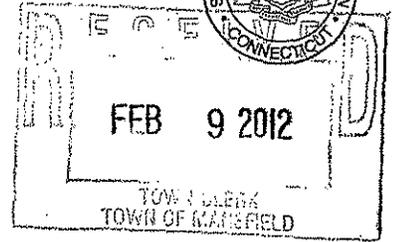
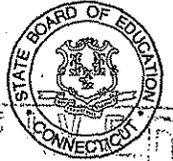
**Attachments**

- 1) State of Connecticut State Board of Education Re: Notice of Reapportionment of Regional School District 19
- 2) Connecticut General Statutes Section 10-40
- 3) B. Silva re: Notice of Reapportionment of Regional School District 19



# STATE OF CONNECTICUT

## STATE BOARD OF EDUCATION



February 1, 2012

James Mark, Board Chairperson  
Regional School District 19  
57 Little City Road, P.O. Box 568  
Higganum, CT 06441

Ralph Fletcher, First Selectman  
Town of Ashford  
5 Town Hall Road  
Ashford, CT 06278

Elizabeth Paterson, Mayor  
Town of Mansfield  
4 South Eagleville Road  
Mansfield, CT 06268

Christina Beebe Mailhos, First Selectman  
Town of Willington  
40 Old Farms Road  
Willington, CT 06279

**Re: Notice of Reapportionment of Regional School District 19**

Dear Messrs. Mark and Fletcher and Ms. Paterson and Ms. Mailhos:

Connecticut General Statutes ("C.G.S.") Section 10-63q requires the Commissioner of Education, upon completion of the decennial census, to notify each regional board of education and the chief executive officer of each town within the school district whether or not representation on the regional board of education is consistent with federal constitutional standards. By this letter, you are officially notified that representation on the Board of Education of Regional School District 19 is inconsistent with federal constitutional standards on this date.

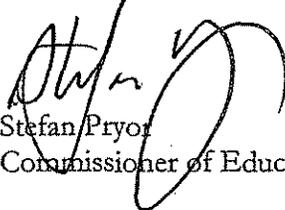
The determination of inconsistency with federal constitutional standards is based upon case law decisions interpreting apportionment standards. In Logan v. O'Neill, 187 Conn. 721 (1982) the Connecticut State Supreme Court ruled that the federal constitutional principle of one person, one vote does not express a bright line test for determining when an amount of deviation from equality crosses from permissible to impermissible deviation. Also, our State Supreme Court, citing Connor v. Finch, 421 U.S. 407 (1977), reiterated that while a bright line test is not expressed, a plan with a maximum deviation of 10% or less is presumed to meet the federal equality requirement, and once over 10%, a violation is presumed unless it is sufficiently justified as necessary in furtherance of a permissible state policy. The Logan Court let stand a plan providing for a maximum deviation of 8.36%. Subsequent federal case law decisions have consistently rejected out of hand a plan that contained a maximum deviation greater than 10%.

Applying the two-tiered approach in order to compute the deviations from federal equality using 2010 Decennial Census data, results in a finding that the deviation of Regional School District 10 exceeds the 10% deviation. Justification for a deviation exceeding 10% was not found. However, if you can identify and justify a permissible state policy allowing for a deviation that exceeds 10%, please state your position in writing and submit it to me within fourteen days of the date of this letter. The enclosed computer printout provides the database upon which computations were made. As a result of this notification, a regional school reapportionment committee shall be appointed and a plan of representation established in accordance with C.G.S. Sections 10-46(a) and 10-63j to 10-63t, inclusive. In order to assist you with your statutory responsibilities, I offer the following summary:

- Within 30 days of receipt of the notification, the legislative body of each town shall appoint a regional school reapportionment committee in the same manner provided in C.G.S. Section 10-40.
- The town clerk of each town shall give immediate notice of the appointments to the Commissioner of Education in accordance with C.G.S. Section 10-63k.
- A consultant appointed by the Commissioner shall call the first meeting of the committee.
- The committee shall organize, proceed and operate in accordance with C.G.S. Sections 10-41 and 10-42.
- Within 3 months, the committee shall develop and submit to the State Board of Education ("State Board") a plan of representation consistent with federal constitutional standards as prescribed in C.G.S. Section 10-63k.
- Within 30 days, the State Board must approve or reject the plan.
- When the State Board approves the plan, said board shall certify to each town clerk and send a copy to the committee.
- Each town clerk shall make copies available to the public and publish certification in a newspaper.
- The committee shall hold public hearings in each town of the regional school district to present the approved plan.
- A referendum shall be held on the same date in each town.
- The plan shall be effective 7 days after the referenda resulting in an affirmative vote in each of the participating towns.

If you have any questions regarding this matter, please contact Attorney Ronald C. Harris, Division of Legal and Governmental Affairs, State Department of Education at (860) 713-6520 or contact him at [ronald.harris@ct.gov](mailto:ronald.harris@ct.gov).

Sincerely,

  
Stefan Pryor  
Commissioner of Education

SP:rhd

cc: Mr. Bruce Silva, Superintendent of Schools, Regional School District 19  
Ms. Barbara Metsack, Ashford Town Clerk  
✓ Ms. Mary Stanton, Mansfield Town Clerk  
Ms. Donna Hardie, Willington Town Clerk

Regional District Number 19  
 Plan: Weighted  
 Number of Member Towns 3

	Ashford		Mansfield		Wilmington		Total		
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	
Board Members	4	33.3%	4	33.3%	4	33.3%	12	100.0%	
1980 Population	3221	13.5%	20634	86.5%	0	0.0%	23855	100.0%	1.215217
1990 Population	3759	12.3%	20865	68.2%	5979	19.5%	30603	100.0%	
2000 Population	4098	13.3%	20720	67.3%	5959	19.4%	30777	100.0%	
2010 Population	4317	11.7%	26543	71.9%	6041	16.4%	36901	100.0%	

-253-

	Town		Per Member		Town		Per Member		Town	
	Per Member	total	Member	total	Member	total	Member	total	Member	total
Weighted Voting Calculations										
1980 Population Weight	0.41	1.62	2.59	10.38	-	-	3.00	12.00		
1990 Population Weight	0.37	1.47	2.05	8.18	0.59	2.34	3.00	12.00		
2000 Population Weight	0.40	1.60	2.02	8.08	0.58	2.32	3.00	12.00		
2010 Population Weight	0.35	1.40	2.16	8.63	0.49	1.96	3.00	12.00		
Current Actual	0.458	1.83	1.896	7.58	0.646	2.58	3.00	12.00		

Evaluation of Different Board Configurations

	Number		Diff (%)		Number		Diff (%)		Number		Diff (%)		Max-Min		Sum Abs Diff.
Current Actual	12	1.83	3.6		7.58	(8.7)			2.58	5.2			12.00	13.89	17.46
Members:	5	1	8.3		3	(11.9)			1	3.6			5.00	20.23	23.86
Members:	6	1	5.0		4	(5.3)			1	0.3			6.00	10.23	10.53
Members:	7	1	2.6		5	(0.5)			1	(2.1)			7.00	4.67	5.17
Members:	8	1	0.8		5	(9.4)			2	8.6			8.00	18.06	18.86
Members:	9	1	(0.6)		6	(5.3)			2	5.9			9.00	11.12	11.70
Members:	10	1	(1.7)		7	(1.9)			2	3.6			10.00	5.56	7.26
Members:	11	2	6.5		7	(8.3)			2	1.8			11.00	14.78	16.59
Members:	12	2	5.0		8	(5.3)			2	0.3			12.00	10.23	10.53
Members:	13	2	3.7		9	(2.7)			2	(1.0)			13.00	6.39	7.37

\*Plan within constitutionally presumptive standard of a maximum deviation of 10 percent or less.

**Sec. 10-40. Appointment of committee members.** The legislative body of each town joining in the establishment of such a committee shall appoint to such committee five members at least two of whom shall be members of the board of education of such town. The town clerk of each town shall immediately give notice of the appointments made to the Commissioner of Education. Within thirty days of receipt of the last of such notices, the commissioner shall appoint a consultant to such committee. The consultant shall call the first meeting of the study committee within ten days after such appointment.

(1951, 1953, 1955, S. 895d; 1963, P.A. 387, S. 1; February, 1965, P.A. 411, S. 1; 1969, P.A. 698, S. 2; P.A. 78-218, S. 31; P.A. 96-244, S. 2, 63.)

History: 1963 act added requirement that state board of education provide consultant; 1965 act changed number of representatives from each town from four to five and required at least two to be members of town board of education; 1969 act deleted provisions concerning town meeting procedure for member selection and made legislative body of town responsible for selection, required town clerk to notify state board of appointment, required that consultant be appointed within 30 days of notification and required that consultant call first committee meeting within 10 days of appointment; P.A. 78-218 made technical changes; P.A. 96-244 substituted "Commissioner" for "State Board" of Education, effective July 1, 1996.

## Matthew W. Hart

---

**From:** Bruce Silva [BSILVA@EOSmith.org]  
**Sent:** Thursday, February 16, 2012 12:00 PM  
**To:** rfletcher@ashfordtownhall.org; Christina Mailhos; cmilhos@willingtonct.org; Matthew W. Hart; Elizabeth Paterson  
**Cc:** jrmark@snet.net; aricohc@hotmail.com; Cherie Trahan; elizabeth@scieng.com; Elizabeth McCosh-Lillie; epeczuh@gmail.com; Krasicki@gmail.com; janice Chamberlain; jac6854@sbcglobal.net; John Meyers; Lou DeLoreto; Lynda Breault; mikesibiga@gmail.com; Nancy Silander; Ronald Schurin; timnolanpharmd@yahoo.com  
**Subject:** Notice of Reapportionment of Regional School District 19  
**Follow Up Flag:** Follow up  
**Flag Status:** Purple

Greetings Everyone:

I just wanted to let you know that I spoke to the Connecticut State Department of Education's Legal Counsel, Ron Harris yesterday and learned a few details about the reapportionment process.

1. It is the responsibility of the legislative body of each member town to appoint five members to the reapportionment committee. Two of those members should be representative board members on the Regional School District #19 Board of Education. The town clerk from each town should immediately notice the appointments to the Commissioner of Education.
2. Once the Commissioner receives the names of all 15 participants, he will schedule the first reapportionment meeting.
3. Attorney Harris will assist the committee in meeting the statutory requirements. This process does not necessarily require a lot of meeting time and probably can be done in one or two meetings.
4. The reapportionment committee's plan must be approved by the State Board of Education. Once certified, the committee must hold public hearings in each member town to present the approved plan.
5. A referendum must be held on the same date in each town. The plan must be approved by each town.

Don't hesitate to contact Attorney Harris, if you have any questions. He can be reached at 1- 860-713-6520 or by e-mail at [ronald.harris@ct.gov](mailto:ronald.harris@ct.gov).

Thanks, Bruce

PAGE  
BREAK



**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council  
**From:** Matt Hart, Town Manager *Matt*  
**CC:** Maria Capriola, Assistant to Town Manager; Lon Hultgren, Director of Public Works; Cynthia van Zelm, Mansfield Downtown Partnership  
**Date:** February 27, 2012  
**Re:** Status Report on Storrs Center Public Infrastructure – Parking Garage Cost Overrun

---

**Subject Matter/Background**

Attached please find correspondence regarding a cost overrun for the construction of the Storrs Center parking garage. As contemplated, I have reviewed this issue with the Finance Committee which has asked me to place this item on the Council agenda in order to provide the full Council with a briefing. The committee has also asked that staff regularly brief the Council regarding the status of the public components of the Storrs Center project, as a recurring agenda item.

**Attachments**

- 1) L. Hultgren re Update on Parking Garage Construction – Cost Overrun

**MEMO**  
Feb 17, 2012

To: Matt Hart, Town Manager  
From: Lon Hultgren, Director of Public Works  
Copies to: Cynthia van Zelm, Exec Dir, Mansfield Downtown Partnership; Cherie Trahan, Director of Finance

Subject: Update on Parking Garage Construction – Cost Overruns

Despite our best efforts to control expenditures, we have incurred unexpected costs related to the construction of the Town's parking garage that will cause the project to exceed the \$10M grant we received for it. The major reasons for this are as follows:

1. The bid specifications did not specify a quantity of rock to be included in the bidders' proposals. Consequently, the large quantity of rock encountered in constructing the footings all had to be paid for as an extra cost.
2. The subsurface borings completed for the southern end of the garage did not show the significant drop in elevation of the underlying bedrock. Therefore, the foundation had to be redesigned to use caissons (drilled piers) along the southern end of the building.
3. The "blue light" safety user's emergency call-out system was inadvertently left out of the bid specifications.
4. Having received favorable advance precast concrete bids (about 50% of the job's total cost) and estimates showing the remaining construction costs would be well within budget, we (in consultation with Storrs Center Alliance per the development agreement) elected to include the 7<sup>th</sup> floor of the garage (adding 60 spaces to the 600 space garage).

Here is an up-to-date estimate of our expected costs to date:

Base bid for garage (including 7 <sup>th</sup> floor):	\$9,013,850	
Accepted alternate, LED lighting:	72,000	subtotal: \$9,085,850
Change Order #1 (site work):	77,655	
Change order #2 (rock, concrete, caissons)	980,472	
Change order #3 (sign, asbestos pipe, corrosion inhibitor, precast spandrels)	40,900	subtotal: \$1,099,027
Costs in progress, not yet in a change order		
Electrical wiring	1,762	
Conduit substitution	- 8,650	
Rev control system simplification	- 25,379	
Blue light system (est)	100,000	
Caisson quantity reduction	- 16,652	
Foundation redesign rebar credit (est)	- 30,000	
Precast winter assembly	40,000	subtotal: \$61,081
Contingency allowance to complete the job		\$100,000
Construction total:		\$10,245,958

Design (design, constr admin & special inspections):	\$702,709
Add'l design (caisson field testing)	71,505
FTA grant phase 1 match:	115,640
Grand total, all projected expenses:	\$11,138,812
	\$ 1,138,812 over budget

If we had not elected to build the 7<sup>th</sup> floor of the garage, we would have had funds available in the project budget to cover a sizable portion of these unanticipated costs. However, we believe the addition of the 7<sup>th</sup> floor was warranted given the information available at the time and there is no question that the larger garage will greatly benefit Storrs Center as the development proceeds through its phases. We have identified the following revenue sources to cover the funding gap, which will be needed as the final payment requests are processed for the garage this summer. We have begun negotiations with the parties involved and plan to present a plan for your consideration as soon as we have more of a firm commitment regarding the various contributions.

- Design fee reductions or “give-backs”
- Storrs Center Alliance (portions of the 7<sup>th</sup> floor construction costs & extra costs)
- Inspection/administration cost savings (from Dog Lane and Storrs Road grant projects)
- Existing DPW Capital Budget activity transfers
- Additional grant funds that can be used for other project infrastructure, freeing up funds to be applied towards garage excess costs
- Savings in developer’s environmental remediation expenditures, freeing up funds to be applied towards garage excess costs
- Storrs Center reserve fund (through future permit fees and other project revenues)
- Future tax abatements (per the development agreement)

cc: file

PAGE  
BREAK

Town of Mansfield  
**CONSERVATION COMMISSION**  
Meeting of 18 January 2012  
Conference B, Audrey P. Beck Building  
**MINUTES**

*Members present:* Peter Drzewiecki (from 8:07p), Neil Facchinetti, Quentin Kessel, Scott Lehmann. *Members absent:* Aline Booth (Alt.), Joan Buck (Alt.), Robert Dahn, John Silander, Frank Trainor. *Others present:* David Morse.

1. The meeting was called to order at 7:45p by Chair Quentin Kessel.
2. Consideration of the **minutes of the 21 December meeting** was deferred until a quorum was present. The draft minutes were approved as written after Peter Drzewiecki arrived.
3. **RBC Watershed Protection Grant.** The Natchaug Steering Committee has decided that the deadline for applying to the Royal Bank of Canada (RBC) for a Leadership Grant to promote its Natchaug Conservation Action Plan is too close and will instead apply for a more modest Community Action Grant from RBC.
4. **Heidinger Letters.** After some discussion of communications from former resident Kurt Heidinger regarding UConn's status under State water law, the Commission unanimously agreed (motion: Facchinetti, Drzewiecki) to send to following comment to the Town Council:

In several recent missives to the Commission, former resident Kurt Heidinger maintains that the University does not qualify as a water company under Connecticut law and accordingly is not bound by provisions of State water law that apply to water companies, such as the Aquifer Protection statute. The Commission lacks the legal expertise to evaluate Mr. Heidinger's position. However, it believes that the University and its contractor, the Connecticut Water Company, should be covered by State laws and regulations governing protection of water supplies in Aquifer Protection Areas and by other laws and regulations intended to insure safe operations by water producers, suppliers, treatment facilities and distribution systems in the State. Accordingly, if the University and its contractor are in fact not subject to these laws and regulations, the Commission urges the Town Council to enlist the help of our local State legislators in correcting this omission.

5. **Dark Skies.** "The City Dark," a documentary film on light pollution, will be shown at 7:00p, 03 February 2012 at E.O. Smith. A favorable review of the film appears in today's *The New York Times*.

6. **Adjourned** at 8:22p.

Scott Lehmann, Secretary, 19 January 2012; approved 15 February 2012

Sustainability Committee  
Minutes of Meeting  
January 18, 2012

Present: Lynn Stoddard (chair), Kristen Schwab, Rich Miller, Paul Shapiro, Holly Matthews, Bill Lennon, Vera Ward, Jennifer Kaufman (staff), Lon Hultgren (staff), Linda Painter (staff), Virginia Walton (staff)

The meeting was called to order at 5:02 by chair Stoddard.

Introductions were made to welcome the newest committee member, Kristen Schwab.

The December 8, 2011 minutes were approved as amended.

The committee reviewed the draft 2012 progress report to the Town Council. Walton will edit the report as recommended and forward to members for final approval. The target date for presenting the report to the Town Council is Monday, February 27, 2012.

The committee discussed its goals and areas of focus for 2012. Shapiro stated that it would be helpful for the Town Council to hear from citizens in support of the Mansfield Hollow Hydro project. As the project progresses, the committee might also showcase the Shifrins' efforts. Matthews reported that maintenance tours of the schools are beginning at Goodwin School on January 19, Middle School on January 26, Vinton School on February 2 and Southeast School on February 9, 2012. The tours begin at 7 pm and last a half hour. Walton will follow-up with Director of Maintenance, Bill Hammon, about his review of the carbon calculator data.

Members discussed strategies that make sustainability a factor in the decision-making process by municipal departments and committees. Suggestions included creating a handbook for staff, developing a set of queries, adopting a Town policy, using prompts to alter behavior, holding a poster contest at the schools, having a YouTube contest at EO Smith High School. Stoddard will send prompts from DEEP. Matthews will suggest the idea of a contest at the next Board of Education meeting. Walton will discuss the YouTube idea with Sherman. The committee referred the development of these ideas to the Energy Education Team.

Walton reported on the January 7 & 8, 2012 transition town training. Forming a Storrs/Mansfield Center group is the next step in the process.

Miller reported that he is working with a group to plan a week long program (March 26 - 29, 2012) at UConn focused on Climate Impact, Mitigation and Adaptation, with an evening program open to the public on Tuesday, March 27 from 7 to 9 pm. The Sustainability Committee has been asked to contribute ideas to the format of the March 27, 2012 program. Author, Mark Herzgaard, will be the keynote speaker. Members discussed having an open house prior to 7 pm with poster displays from the sustainability committee, transition towns, Storrs Center, the extension service and energy education team. There was some brief discussion about the committee making a short presentation.

Hultgren will look into a Storrs Center display. Program development will be included on the agenda of the February meeting. Walton was asked to attend the next planning meeting on Tuesday, January 24 at 4 pm, Room 137 in the Monteith building on campus.

Painter reported on two upcoming events:

- A public screening of "The City Dark," a film about light pollution, on February 3, 2012 at 7 pm in EO Smith High School. This event is sponsored by the Mansfield Conservation Commission.
- A presentation to the Planning and Zoning Commission Regulatory Review Committee on Low-Impact Development by Michael Dietz, Director of the Connecticut Non-Point Education for Municipal Officials (NEMO) program, on Wednesday, January 25, 2012 at 1:15 pm, Town Hall Conference Room C.

Painter stated that the HUD grant start date is Feb 1, 2012. The first goal is to identify where barriers exist in the zoning and subdivision regulations that prevent sustainable development. As a tool to carry out the evaluation, the EPA has developed a generic questionnaire which will be used once it is adapted to Mansfield's circumstances. The committee was asked to help review the questionnaire. Painter and Kaufman will streamline the questionnaire and facilitate dialogue at future meetings in order to get everyone's input. Once the questionnaire is finalized, town staff, including the Building Official and Public Works Director, will complete the assessment as the next step in the process.

The meeting adjourned at 6:36 pm.

Respectfully Submitted,

Virginia Walton

**Energy Education Team**  
Minutes of the Meeting  
January 3, 2012

Present: Coleen Spurlock (chair), Pene Williams, Don Hoyle, Fred Loxsom, Madeline Priest (Neighbor to Neighbor), Ginny Walton (staff)

The meeting was called to order at 7:10 by chair Coleen Spurlock.

The minutes from the December 13, 2011 were reviewed and accepted as amended.

Madeline lead the discussion to develop the ideas generated from the December meeting.

- a. For the video project that Kevin Donahue will be working on - Don will arrange an interview with the Shifrins. Kevin can interview Don, about his zero emissions house, and Fred, about an Eastern Connecticut State University solar collector experiment. Ginny can arrange access to the Gurleyville Grist Mill to include a historical perspective on water power's influence in developing the area. Pene can line up an interview with a neighbor living off the grid.
- b. For a school energy challenge – Coleen, Don, Pene and Ginny were agreeable to attend an initial meeting with teachers to learn about their ideas for a school challenge and discover how the Energy Education Team might play a supportive role. Madeline is working on setting up meeting dates.
- c. For an energy challenge between Mansfield and Windham – Since Windham is interested in challenging Mansfield, Madeline and Kevin will first attend a Windham Town Council meeting. Members were asked to attend the Mansfield Town Council meeting when Windham makes its official challenge.
- d. To create a flash mob – Madeline will orchestrate a dance for the group to practice for Earth Day. The place where this will be done will be determined at a future meeting.

Ginny will send out a press release about the January 11, 2012 Home Energy Basics presentation. Madeline passed out a flyer for members to post. Ginny said that the announcement will also be listed in the trash bill inserts.

Coleen reported that 38 people are registered for the transition town training on January 7 and 8, 2012 at the Mansfield Town Hall.

Ginny announced that a UConn Climate Impact, Mitigation and Adaptation program will be open to the public on March 27 at 7 pm in the Bishop Center. Pene suggested that the energy video be “unveiled” at the presentation. The Energy Education Team discussed making a short presentation on what they are doing.

Although, there have been no flyers circulated yet, Ginny asked members to keep Saturday, January 21, 2012 free for a regional energy task force meeting in the Mansfield Town Hall. Pene offered to make hot cider. The time has been tentatively set for 9 am to noon.

The next meeting is scheduled for February 7, 2012.

The meeting was adjourned at 8:25 pm.

Respectfully Submitted,

Virginia Walton

**ARTS ADVISORY COMMITTEE**  
Meeting of Tuesday, 03 January 2012  
Mansfield Community Center (MCC) Conference Room

MINUTES

1. The meeting was called to order at 7:01p by Kim Bova. *Members present:* Tom Bruhn, Kim Bova, Scott Lehmann, Blanche Serban, David Vaughan. *Members absent:* Joe Tomanelli. *Others present:* Cynthia Van Zelm (Downtown Partnership), Jay O'Keefe (staff).

2. The draft minutes of the 06 December 2011 meeting were approved as written.

3. **Storrs Center.** Cynthia Van Zelm gave the Committee a general update on the Storrs Center project, which was followed by discussion of what form an arts-presence in the new downtown might take. {Ms. Van Zelm left the meeting, with the Committee's thanks for her presentation, before the end of this discussion.}

Kim would like to see a co-op art gallery, large enough to serve as a common-room for community events and private parties, with kitchen facilities for receptions and the like. Such a gallery would complement what the School of Fine Arts just across Storrs Rd offers to visitors. A successful co-operative art gallery in Charlottesville, VA, that Kim visited recently might serve as a model. Ms. Van Zelm suggested that if the Committee is interested in something like this, it should put together a proposal for the developer that provides reason to think it might be a success (e.g., existing models that are successful, a poll of local artists revealing enthusiasm & willingness to work, a business plan). Based on conversations with some Open Studio artists, Blanche expressed some doubt that local artists could be interested in putting time and effort into such a project; in any case, it would probably have to be presented to the developer as an experiment, to be evaluated after a year or two. Several Committee members wondered if the School of Business could be interested in contributing a business plan and student interns. In the end, Kim agreed to approach Karla Fox to see what she thinks might be possible.

Ms. Van Zelm indicated that the Downtown Partnership is working on a public-spaces plan linking the new Storrs Center and surrounding assets (Moss Sanctuary, Greek Theatre, Storrs Center open space, et al.) via walkways and signage. If the Committee were interested in promoting public sculpture in Storrs Center, it might want to meet with the people who are developing this plan. Tom was not enthusiastic about promoting sculpture: the kind we'd get for what we're willing to pay gets old quickly, in his view, and it would be wiser to go for attractive landscaping with nice places to sit, perhaps a fountain or two. The Committee agreed that it should find out more about the public-spaces plan.

4. **Summer band program.** David indicated that he would probably defer his summer band-program experiment to 2013.

5. **Art display application form.** The Committee discussed revisions of the application form proposed by David and designed to make it serve for exhibits at Town Buildings in general. The only buildings that appear to be set up for art displays at present are the Community Center, the Mansfield Library, and the Senior Center. Since the Senior Center has its own committee to approve exhibits, our form probably just needs to cover exhibits at the first two venues. Scott suggested (1) adding an introductory page that alerts artists to display opportunities at these venues and (2) adding some boxes to check on the form to indicate the venue. The introductory page should direct artists interested in displaying at the Senior Center to approach whoever is in charge over there, and artists interested in exhibiting at the Library to go there first to discuss the exhibit. The form at present just needs two check-boxes, one for the Community Center, the other for the Library – with a signature approval line in the latter case. David agreed to continue work on an improved form.

6. **MCC exhibits.**

- a. The **Dubay and Geoghegan** exhibits will be installed shortly.
- b. Scott e-mailed the **Quiet Corner Photography Club** about its proposed exhibit of photos of Joshua Trust properties, but has had no response. On the chance that the message is sitting in an unused mailbox somewhere, he will try telephoning.

Exhibit Period	Entry cases		Sitting room		Hallway	
	Double-sided	Shelves	Upper (5)	Lower (3)	Long (5)	Short (2)
15 Oct – 14 Jan			<i>Murray Wachman</i> (acrylics)			
15 Jan – 14 Apr	<i>Kenneth Dubay</i> (wooden bowls)		<i>Jan Geoghegan</i> (encaustic & mixed media)			
15 Apr – 31 May	<i>Mansfield School Art?</i>					
01 Jun – 17 Aug			<i>Quiet Corner Photography Club?</i> (photos of Joshua Trust properties)			
27 Aug – 14 Oct	Festival on the Green advertising, Art Show winners?					
15 Oct – 14 Jan					<i>Jim Gabianelli</i> (machine art)	

7. **Adjourned** at 8:40p. Next meeting: 7:00p, Tuesday, 07 February 2012. Possible guests: someone to discuss the Public Spaces Plan (see item 3 above), or someone from the Greek Orthodox Church to discuss use of its not-yet-completed Greek Theatre on Dog Lane. Tom and David will coordinate these invitations.

Scott Lehmann, Secretary, 04 January 2012; approved 07 February 2012.

MANSFIELD AGRICULTURE COMMITTEE

Minutes of January 3, 2012 meeting

Audrey P. Beck Municipal Building, Conference Room B, 7:30 p.m.

1. Acting Chairman Charlie Galgowski called the meeting to order at 7:35.

PRESENT: Charlie Galgowski, Wes Bell, Vicky Wetherell, Meredith Poehlitz, Kathleen Paterson, Ed Wazer, Jennifer Kaufman (staff)

2. Minutes of the December 6 meeting were approved.

**Old Business**

3. *Farmland Leasing* - Jennifer shared review comments on the committee's draft from an attorney for the Farmland ConneCTions Service (project of the UConn Extension's Sustainable Food Systems program). The committee appreciates the suggestions and supports the suggested changes. Jennifer will refer the attorney's comments to the Town attorney for review before submitting it to the Town Council.

The committee voted to support stewardship of Town-owned fields as rent for their use, and also voted to support offering the revised lease to the present lessees. The committee also discussed the pros and cons of a rolling lease feature. Jennifer will refer this to the Town's attorney. This memo will be presented to the Town Council for their January 9 meeting if all issues have been resolved.

4. *Recommendations for Right-to-Farm and Tax Incentives Ordinances* – The committee voted to support recommend the Right-to-Farm ordinance and three tax incentive options to the Town Council at the Council's February 13 meeting.

**New Business**

5. *Community Farms Program* – Jennifer presented features of the Ct. Department of Agriculture's new Community Farms Program, which will offer grants to purchase development rights on farms that are too small (less than 30 acres) to qualify for their existing grant program. The Town must submit an application to qualify for this program by May 31. Applications for grants for specific projects are due by July 31. The committee will work on items needed to qualify for this grant program.

**Executive Session**

6. The committee voted to go into executive session at 8:55 and to come out of executive session at 9:05. The committee's recommendations will be forwarded to the Open Space Preservation Committee.

7. The meeting adjourned at 9:05. The next meeting is on February 7.



## COMMITTEE ON COMMITTEES

January 13, 2012

Room B

### 1. CALL TO ORDER

The meeting was called to order by Peter Kochenburger, Chair of the Committee

Present: Peter Kochenburger, Chris Paulhus, Paul Shapiro

### 2. OPPORTUNITY FOR PUBLIC COMMENTS

No members of the public were in attendance

### 3. APPROVAL OF THE MINUTES

Mr. Shapiro moved and Mr. Paulhus seconded to approve the minutes of the December 9, 2011 meeting as presented. Motion passed unanimously.

### 4. CORRESPONDENCE

Committee correspondence will be considered under Item 5, Committee Vacancies/Applications.

### 5. COMMITTEE VACANCIES/APPLICATIONS

Mr. Shapiro will contact Michael Kurland to ascertain his willingness to continue his service on the Eastern Highland Health District Board. Mr. Shapiro moved and Mr. Paulhus seconded to recommend the appointment of Mr. Kurland. Motion passed unanimously.

The Town Clerk will send a letter to the alternate members of the Community Quality of Life Committee to see if either of them is interested in serving as a full member.

The Committee noted the letters of resignation from Tony Holt of the Historic District Commission and Eric Kruger of the Parks Advisory Committee. The Town Clerk will send a letter thanking them for their service.

Mr. Kochenburger moved and Mr. Shapiro seconded to recommend the appointment of Kristin Schwab to the Sustainability Committee. The motion passed unanimously.

Mr. Kochenburger will contact Parks Coordinator Jennifer Kaufman for an update and possible suggestions regarding the Parks Advisory Committee's membership. He will also contact Bill Thorne to see if he might be interested in serving on the Committee.

Mr. Shapiro moved and Mr. Paulhus seconded to recommend the appointment of Ron Baker as a citizen representative to the Human Services Advisory Board. Motion to approve passed unanimously.

### 6. VOLUNTEER OPPORTUNITIES

Member discussed a variety of ways to generate additional volunteers for boards and committees. The Town Clerk will compose a list of committee vacancies to be distributed via Q-Notify. The Committee on Committees will review this communication at their next meeting.

### 7. ADJOURNMENT

Mr. Shapiro moved and Mr. Paulhus seconded to adjourn the meeting at 8:43 a.m. Motion passed unanimously.

Mary Stanton, Mansfield Town Clerk

Historic District Commission  
Minutes  
Meeting December 13, 2011

The meeting convened at 8:05 p.m.

Members Attending: G. Bruhn, J. McGarry, D. Spencer, I. Atwood, A. Bacon

Old Business:

The minutes of the November meeting were approved, with a change to the spelling of J.McGarry's name.

New Business:

- I. Keleigh Shumbo presented photos and plans for placement of a sign for the antiques store adjacent to the General Store in the Mansfield Centre Historic District. It is a 3' by 5' hand-painted sign in a gold frame and has been approved by Zoning. It will lie flat to the outside wing to the left of the store, next to the purple door and will not be readable from Rte. 195. She plans to add vintage lighting in the future.  
A public hearing will be scheduled for the January 10, 2012 Historic District Commission meeting.
- II. Anita Bacon discussed the town's Freedom of Information meeting which she attended and distributed materials from the meeting.
- III. The revised Certificate of Appropriateness was discussed. J.McGarry brought examples from other towns, but was unable to locate the revised certificate worked on last year. G.Bruhn believes she has a copy that she will distribute in time for the next meeting.

The meeting adjourned at 8:35 p.m.

Respectfully submitted,

Gail Bruhn  
Chairman

MANSFIELD ZONING BOARD OF APPEALS – REGULAR MEETING  
MINUTES  
DECEMBER 14, 2011

Chairman Pellegrine called the meeting to order at 7:00 p.m. in the Council Chamber of the Audrey P. Beck Municipal Building.

Present: Members – Fraenkel, Gotch, Katz, Pellegrine

Alternate – Accorsi, Clauson

Absent: Member – Welch

Alternate – Scruggs

**SWEARING IN OF NEWLY ELECTED MEMBERS**

Gotch and Katz were sworn in as newly elected members of the Zoning Board of Appeals.

**ELECTION OF OFFICERS**

Chairman – Pellegrine nominated Gotch as chairman, seconded by Katz. All in favor. Gotch accepted nomination.

Vice-Chairman – Katz nominated Fraenkel for vice-chairman, seconded by Accorsi. All in favor. Fraenkel accepted nomination.

Secretary – Accorsi was unanimously nominated. Accorsi accepted nomination.

**APPROVAL OF MINUTES FROM OCTOBER 12, 2011**

Katz moved to approve the minutes of October 12, 2011 as presented, seconded by Gotch. All in favor.

**ADJOURNMENT**

Meeting was adjourned at 7:10 p.m.

Respectfully Submitted,

Sarah Accorsi, Secretary

**MANSFIELD DOWNTOWN PARTNERSHIP  
ADVERTISING AND PROMOTION COMMITTEE**

**Festival on the Green Subcommittee**

**Monday, August 1, 2011**

**Conference Room B–Mansfield Town Hall**

**(860) 429-2740**

**5:00 p.m.**

**Minutes**

**Present:** Betsy Paterson; Tom Birkenholz; Janine Callahan; and Barry Schreier

**Staff:** Cynthia van Zelm and Kathleen Paterson

**1. Call to order**

Betsy Paterson called the meeting to order at 5:05 pm.

**2. Public comment**

There was no public comment.

**3. Approve Minutes from July 18, 2011**

Barry Schreier moved to approve the Minutes as presented.

Tom Birkenholz seconded the motion.

The Minutes were approved unanimously.

**4. Review Task List**

Activities: Kathleen Paterson reviewed the list of confirmed activity booths. **She will send the contact information for each group to Mr. Birkenholz and Mr. Schreier for the Parade [Done].**

Mr. Birkenholz asked the Committee if they would be like to have the Life Star helicopter land at the *Festival*. He said he thought they could land the helicopter behind the school. **The Committee asked Mr. Birkenholz to arrange this activity. Ms. K. Paterson will send the music schedule to Mr. Birkenholz to make sure there are no conflicts with the helicopter landing and taking off [Done].**

Ms. Paterson explained an idea from the Advertising and Promotion Committee to have representatives from LeylandAlliance lead tours around the construction site to explain what is happening and where the new businesses will be located.

Ms. K. Paterson added that UConn Dining Services has confirmed that they will do cooking demonstrations again.

Advertising: Ms. K. Paterson reported that the newspaper ads have been drafted and should be finalized soon. She shared a first draft of the *Festival* flyer with the Committee.

The general consensus was to change the photographs on the flyer.

Ms. K. Paterson said she had spoken with Mike Sweet from CT-14. He would like to have Cynthia van Zelm and Ms. Paterson appear on one of the Charter shows with either John Murphy or Bruce John to promote the event. Mr. Sweet also said Charter would like to film the *Festival* again; he requested that they be positioned with a direct view of the stage.

**Ms. K. Paterson will work with Natalie Miniutti on the location of the Charter van.**

Art: Ms. K. Paterson reported that the deadline for art submissions was July 29. She asked the Committee for feedback on the possibility of extending the deadline.

After a brief discussion, **the Committee asked Ms. K. Paterson to extend the deadline, to notify past participants, and to do a press release [Done].**

Food: Ms. K. Paterson reported that Domino's Pizza had submitted their completed applications. She noted that that the deadline for food vendors is August 15.

Music: Ms. K. Paterson said that she had posted the announcement for performers on the *Festival* website and on facebook. **She will do an email blast to groups that have indicated interest in performing in past years [Done].**

Parade: Ms. Paterson said that she sent her letters out to the politicians.

Mr. Birkenholz reviewed the list of confirmed participants. **He will send their contact information to Ms. K. Paterson.**

Mr. Schreier said that Robin Rice has agreed to be the announcer for the grand stand.

Mr. Schreier asked Ms. K. Paterson if Storrs Center Cycle would like to have the tune-up stand for the "tykes and trikes." **Ms. K. Paterson will confirm with the bike shop [Done].**

**Ms. K. Paterson will confirm with Curt Vincente that he can set-up the tent and audio system [Done].**

**Ms. van Zelm will check with Deb McCrackan about a vehicle for the Grand Marshal [Done].**

Ms. K. Paterson noted that the Parade flyer is ready for printing and distribution (will go out with the *Festival* flyer). **The Partnership office can email the pre-schools [Done].**

Ms. Paterson offered to make an announcement about the *Festival* and the Parade as part of her Mayor's report at the Council meeting on August 22.

Mr. Schreier reported that he attended the Traffic Authority meeting, and they approved the Parade route. He said their only comment was to remind him to coordinate with the State Police with regards to the road closure.

Sponsors: Ms. van Zelm reviewed the list of received and pending sponsorships.

Janine Callahan offered to help with outreach to possible sponsors. **Ms. van Zelm will provide Ms. Callahan with contact information for potential sponsors [Done].**

Volunteers: Ms. K. Paterson reported that she had met with Miguel Colón from the Office of Community Outreach at UConn (the office that coordinates student volunteers and the Community Service Days). She said the Mr. Colón was very helpful in providing advice about organizing volunteers. Ms. K. Paterson added that Mr. Colón offered to assist with coordinating UConn students who would like to volunteer. He would like to have a couple students attend a meeting in August and then have one student serve as the point person between his office and the *Festival* committee. **Ms. K. Paterson will continue to work with Mr. Colón on the volunteers.**

#### **6. Review Master Events list**

Ms. K. Paterson shared copies of the updated Master Events list with the Committee and noted that she had not yet added the cooking demonstrations to the list.

Ms. Paterson suggested asking Big Y for mums. **She will contact Big Y and possibly Grand Union.**

#### **7. Celebrate Mansfield Weekend**

Vintage Mansfield: Ms. K. Paterson said that the invitation had been drafted and that Janet Jones had received approval on it from Gail Parks at the Altnaveigh. Ms. K. Paterson explained that Partnership members would receive the invitation in the mail but that the event was open to the public. At Ms. Jones' suggestion, past attendees will also receive an invitation in the mail.

Ms. K. Paterson added that the price per ticket had been increased from \$35 to \$40 this year. She commented that she and Ms. Jones were considering whether to have music at the event.

Mr. Birkenholz expressed concern that the space was not conducive to a large crowd and music.

Picnicpalooza!: Ms. Paterson asked if there were plans to do more advertising and signage for the picnic.

Ms. K. Paterson said that she and Sara-Ann Bourque had discussed some ideas. **Ms. K. Paterson will follow-up with Ms. Bourque about the advertising for the event [Done].**

#### **8. Adjourn**

The meeting adjourned at 6:00 pm.

*Minutes prepared by Cynthia van Zelm and Kathleen M. Paterson.*

**MANSFIELD DOWNTOWN PARTNERSHIP  
ADVERTISING AND PROMOTION COMMITTEE  
Festival on the Green Subcommittee  
Monday, August 15, 2011  
Conference Room B--Mansfield Town Hall  
(860) 429-2740  
5:00 p.m.**

Minutes

**Present:** Betsy Paterson and Barry Schreier

**Staff:** Cynthia van Zelm and Kathleen Paterson

**1. Call to order**

Betsy Paterson called the meeting to order at 5:10 pm.

**2. Public comment**

There was no public comment.

**3. Approve Minutes from August 1, 2011**

There was no quorum to approve the Minutes.

**4. Review Task List**

Advertising: Kathleen Paterson said she would be ordering the bus ads, which would appear for the two weeks prior to the event. She said the new sidewalk banners would also be up for the two weeks leading up to the *Festival*. She added that she submitted event information to a number of local websites and community calendars.

Activities: The committee reviewed the list of confirmed activity booths to date.

**Ms. K. Paterson will see if pumpkins are available for a pumpkin decorating contest [Done].**

Ms. Paterson asked if there will be tours of the construction site.

**Ms. K. Paterson will discuss the idea with LeylandAlliance [Done].**

Art: Ms. K. Paterson reported that the deadline had been extended until August 19.

Food: Ms. K. Paterson said that only two food vendors had confirmed. She said she would be following up with past participants and other restaurants.

Music: Ms. K. Paterson said a notice for the local performances had been posted on the website and that she had sent emails to local groups, student groups, and groups who have expressed interest in performing in the past.

The committee approved Mansfield Academy of Dance as one of the performers.

Parade: Barry Schreier said that a follow-up email to participating groups had been drafted and would be sent the following week. He added that he and Tom Birkenholz would also call groups that may be interested in marching.

Ms. Paterson said that Governor Malloy and Senator Lieberman had declined the invitation to be in the Parade. **She will work to confirm the other political figures who had been invited [Done].**

Set-up: Ms. K. Paterson said that she and Cynthia van Zelm had met with Town staff to discuss the staging and other set-up details.

Sponsors: Ms. van Zelm reviewed the list of sponsors to date.

**Ms. Paterson volunteered to assist Ms. van Zelm with follow-up calls [Done].**

Volunteers: Ms. K. Paterson said she will be scheduling a meeting with the Town's Fire Chief, the Police, and Ms. van Zelm to discuss the possibility of having Fire Police volunteers assist with parade traffic control and other parade logistics.

#### **5. Review Master Events List**

Ms. K. Paterson noted that UConn Dining Services will lend tables, tents, linens, and chairs as they had done in the past.

Ms. K. Paterson said that the pony rides had been confirmed with the vendor that did them in 2010.

#### **6. Review Master Schedule**

Ms. Paterson said that UConn President Herbst had agreed to march in the parade. Ms. Paterson was not sure if President Herbst would like to speak from the stage; **she will confirm [Done].**

#### **7. Review Celebrate Mansfield weekend**

Vintage Mansfield: Ms. K. Paterson said that the invitations were printed. She noted that the price had increased to \$40 and that invitations would be mailed to members and past attendees at the end of the week.

Picnicpalooza!: Ms. K. Paterson said she met with Sara-Ann Bourque who said that Dudley Hamlin and The Long River Band were confirmed. Ms. Bourque is working on a sign and other advertising efforts.

#### **8. Adjourn**

The meeting adjourned at 6:00 pm.

*Minutes by Cynthia van Zelm and Kathleen M. Paterson*

**MANSFIELD DOWNTOWN PARTNERSHIP  
ADVERTISING AND PROMOTION COMMITTEE**

**Festival on the Green Subcommittee**

**Monday, September 12, 2011**

**Conference Room B–Mansfield Town Hall**

**(860) 429-2740**

**5:00 p.m.**

Minutes

**Present:** Betsy Paterson, Tom Birkenholz, Kim Bova, Janine Callahan, Natalie Miniutti, and Barry Schreier

**Staff:** Cynthia van Zelm and Kathleen Paterson

**1. Call to order**

Kathleen Paterson called the meeting to order at 5:05 pm.

**2. Public comment**

There was no public comment.

**3. Review Task List**

Set-up: Natalie Miniutti reviewed the site plan with the committee.

**Ms. van Zelm will check with CT1 Media to see if they still plan to bring a news van [Done].**

Tom Birkenholz suggested moving the portable restrooms farther away from the booths. The committee agreed.

**Ms. K Paterson will follow-up with Curt Vincente about ideas for using the open areas [Done].**

Mr. Birkenholz suggested looking into the person who creates large sandcastles at the Woodstock Fair for next year.

Advertising: Cynthia van Zelm said she and Betsy Paterson appeared on Bruce John's show on Channel 14 and on Mark Paquette's show.

Ms. K. Paterson said that she sent out the press release about the Community Puppet-Building Workshop. Two other press releases, one about volunteers and one about the *Festival* in general, are ready to be sent in the following weeks.

Art: Kim Bova reported that the selections had been made. She said there were fewer pieces than in last year's show, but the selection committee thought it was a strong show.

Ms. K. Paterson said that the acceptance letters had been mailed.

Ms. K. Paterson said that the ribbons for the winners are ready to be picked up. **Tom Birkenholz volunteered to pick up the ribbons [Done].**

Food: Ms. K. Paterson reviewed the confirmed and tentative food vendors.

**Ms. Miniutti offered to contact Pub 32 [Done].**

Ms. K. Paterson said she did not contact the Dairy Bar due to Family Weekend and Cornucopia occurring on the same weekend. She added that Chuck & Augie's had declined for that reason.

Music: Ms. K. Paterson reviewed with the committee the groups that had expressed interest in performing at the *Festival*.

Parade: Mr. Birkenholz said he contacted Bruce John about having "The Jester" appear in the parade. He also said that he is looking for three convertibles for the Grand Marshal and others who will need to ride rather than walk in the parade.

**Ms. Miniutti will ask around for a convertible [Done].**

**Mr. Birkenholz will have the draft order for the parade for the committee's review at the next meeting [Done].**

**Barry Schreier and Mr. Birkenholz will make signs for the Grand Marshal, UConn President Herbst, and Mayor Paterson [Done].**

Mr. Schreier said volunteers will be needed to keep the area in front of the stage clear for the UConn Marching Band at the end of the parade.

**Mr. Schreier and Mr. Birkenholz will ask some of the Parade volunteers to circle through the grounds to notify vendors and visitors about the start of the Parade.**

Set-up: Ms. van Zelm stated that clarification on the Charter van is needed with regards to whether they need cables to reach the stage. **She will confirm with Charter [Done].**

The committee discussed the possibility of the Life-Star helicopter arriving for visitors to view and the logistics surrounding the possible appearance.

Ms. K. Paterson said she had send an email to Assistant Dean Yungclas at the School of Fine Arts requesting that an email be sent to students, faculty, and staff announcing that the parking lot is closed for the weekend. **She will follow-up with Assistant Dean Yungclas [Done].**

**Ms. van Zelm will post signs in the high school lot on Friday and will check the school's event calendar [Done].**

Volunteers: Ms. K. Paterson reported that she has received a good number of responses and will begin making preliminary assignments. **She will send a press release to local media tomorrow [Done].**

#### **4. Review Supply Needs list**

Ms. K. Paterson shared the list of needed supplies with the Committee and asked members to mark their names next to items they can loan. She asked that loaned items be marked with the owner's name and brought to the *Festival* on the day of the event.

#### **5. Celebrate Mansfield Weekend**

Vintage Mansfield: Ms. K. Paterson reported that 47 responses had been received and that the responses were ahead of the previous year in terms of the dollar amount.

Picnicpalooza!: Ms. K. Paterson said that Sara-Ann Bourque is handling the publicity for the event.

#### **6. Adjourn**

The meeting adjourned at 7:10 pm.

*Minutes prepared by Cynthia van Zelm and Kathleen M. Paterson*

**MANSFIELD DOWNTOWN PARTNERSHIP  
ADVERTISING AND PROMOTION COMMITTEE  
Festival on the Green Subcommittee  
Monday, August 29, 2011  
Conference Room C—Mansfield Town Hall  
(860) 429-2740  
5:00 p.m.**

Minutes

**Present:** Betsy Paterson, Tom Birkenholz, and Natalie Miniutti

**Staff:** Cynthia van Zelm and Kathleen Paterson

**Guest:** Joan Gerdson

**1. Call to order**

Betsy Paterson called the meeting to order at 5:05 pm.

**2. Public comment**

There was no public comment.

**3. Review Task List**

Activities: Kathleen Paterson reviewed the most recently confirmed activity booth hosts and their planned activities. She noted that a representative from LeylandAlliance would lead a tour around the construction site as part of the activities.

Advertising: Ms. K. Paterson reported that the ads in the local newspapers had been reserved and will run for three weeks prior to the event.

Ms. K. Paterson said that the posters and flyers had been finalized and asked committee members to sign up to distribute them after the meeting.

**Natalie Miniutti suggested adding a line to the press releases about bringing lawn chairs to the Festival [Done].**

Art: Ms. K. Paterson reported that she, Kim Bova, and Michael Allison had met to review the submissions. She said that she will be meeting with Dean Woods for the final review prior to notifying the artists.

Food: Ms. K. Paterson said that there were still only two confirmed food vendors but added that two others had verbally committed to the event. **She will continue to work on lining up food vendors.**

Ms. K. Paterson said that she had been contacted by a possible food vendor who lives in Mansfield and has a stand in Windham. She said he also does catering for events and parties in Mansfield and other towns. The committee agreed by consensus to invite this vendor to participate in the *Festival*.

Parade: Tom Birkenholz asked the committee for assistance in contacting local Boy Scout troops. **Ms. Miniutti offered to contact Troop 61 and Troop 56 [Done].**

**Ms. Paterson will contact George Thompson, Jr. about the antique fire truck [Done].**

Ms. Paterson said that members of the Town Council will march in the parade.

Mr. Birkenholz asked if Rod Rock was still interested in organizing a float from the School of Fine Arts.  
**Ms. Paterson will discuss the possibility of a float with Mr. Rock.**

**Mr. Birkenholz will invite Mountain Dairy to appear with their delivery truck.**

Music: Ms. K. Paterson said that a few groups had expressed interest in performing and reminded the committee that the deadline to hear from performers is September 2.

Ms. Paterson said the groups should be reminded that the *Festival* is a family-friendly event.

Set-up: Ms. Miniutti reviewed the draft site plan with the committee. **She will check with John Jackman about fire clearance in the E. O. Smith parking lot.**

Volunteers: Ms. K. Paterson said that Jessie Shea has committed to help in the "office." Ms. K. Paterson expressed her preference to have two more people helping with that task. Ms. K. Paterson said she had received a few emails from UConn students who would like to volunteer. She said she still needs two Area Captains.

#### **5. Review Master Events list**

The committee reviewed the Master Events list.

#### **6. Celebrate Mansfield Weekend**

Vintage Mansfield: Cynthia van Zelm said that the Partnership had started to receive RSVPs for the wine tasting.

Picnicpalooza: Ms. K. Paterson said that Sara-Ann Bourque is looking into balloons and other signage to place along the roadway for the event.

Ms. Paterson said that if there was not a good turnout for the event this year, she would like to review it.

Mr. Birkenholz suggested finding a "big time" band for the picnic.

Joan Gerdsen suggested finding one big sponsor for the event.

Ms. van Zelm suggested advertising the picnic with other Community Center events in the summer.

#### **7. Adjourn**

The meeting adjourned at 6:25 pm.

*Minutes prepared by Cynthia van Zelm and Kathleen M. Paterson*

**MANSFIELD DOWNTOWN PARTNERSHIP  
ADVERTISING AND PROMOTION COMMITTEE**

Festival on the Green Subcommittee

Monday, September 19, 2011

Conference Room B–Mansfield Town Hall

(860) 429-2740

5:00 p.m.

Minutes

**Present:** Betsy Paterson, Tom Birkenholz, Kim Bova, and Rod Rock

**Staff:** Cynthia van Zelm and Kathleen Paterson

**1. Call to order**

Betsy Paterson called the meeting to order at 5:03 pm.

**2. Public comment**

There was no public comment.

**3. Review Task List**

Parade: Tom Birkenholz reviewed the parade order with the Committee.

Kathleen Paterson said she is working on confirming the UConn Men's Basketball team for the Parade.

**Cynthia van Zelm will ask Curt Vincente if the mic is moveable [Done].**

Mr. Birkenholz said they could use an extra person to help with the bikes and trikes.

**Ms. Paterson will check on the list of politicians [Done].**

Natalie Miniutti said she was unable to confirm a convertible but will check with some other friends.

**Rod Rock will ask around for a convertible [Done].**

Advertising: Mr. Rock reported that the Jorgensen tickets were sent out with the *Festival* inserts.

Ms. K. Paterson said that the ads were displayed in the UConn buses and that the newspaper ads had been submitted. She also updated the information on the Partnership's and Town's websites. Ms. K. Paterson reported that the event press release was submitted to local media and via the Town's Q-Notify.

Ms. van Zelm said that she will be staffing info tables at UConn's Open House and at Storrs Farmers Market.

Activities: Ms. K. Paterson will confirm with Aaron Burgess about a possible booth for E. O. Smith's band [Done].

Art: Ms. K. Paterson said that the jury will meet this Wednesday to review the selected pieces.

Food: Ms. K. Paterson said that Domino's, Sara's Pockets, Jack Rabbit's, and Wing Express had all confirmed, and that the Mansfield General Store and UConn Bakery had tentatively confirmed.

Music: Ms. K. Paterson reported that Bruce John will only be able to stay as stage manager until about 2:45 pm.

Mr. Rock volunteered to take over the stage duties after Mr. John leaves.

Mr. Rock will be speaking to Matt Moran about final details tomorrow. He added that some light catering should be available for the band.

Ms. van Zelm will arrange for a sandwich platter and other items [Done].

Ms. K. Paterson noted that the a cappella group needs, at minimum, two vocal mics. Mr. Rock will confirm the number of mics with Skip Weeks [Done].

Set-up: Ms. Miniutti reported that Hockanum said they could provide mums and planters.

Ms. K. Paterson said she had spoken with Ralph Pemberton about the Storrs Center banner. He will hang it behind the stage area where there is sufficient room.

Ms. Miniutti will discuss with the balloon artist about a location for him [Done].

Ms. Miniutti said she will need three or four people to assist with chalking out the spaces, which she plans to do on Saturday afternoon.

Ms. Paterson will pick up the blueberry pies for the pie-eating contest Sunday morning [Done].

Ms. K. Paterson said that Bill Dougal, the caricaturist from previous years, had called to say he was available after a schedule change. At the Committee's direction, she will confirm with him that he can have a booth and will discuss the location [Done].

Sponsors: Ms. van Zelm reported that \$18,475 had been received in sponsorships.

Volunteers: Ms. K. Paterson reported she had received calls from a couple of student organizations that will volunteer during the event. She said she will meet with Jessie Shea, Donna Neborsky, and Keri Rowley, who will staff the "HQ" tent.

#### 4. Review Schedule of Events

Ms. K. Paterson said she had confirmed with Macon Toledano that the site walks will be at 1:00 pm and 2:30 pm.

#### 5. Supplies Needed list

Ms. K. Paterson will update, sort by name, and send the supplies list to the Committee one last time before the event.

#### **6. Celebrate Mansfield Weekend**

Vintage Mansfield: Ms. K. Paterson reported that the event had filled up, and there is a waiting list.

Picnicpalooza!: Ms. K. Paterson said that Sara-Ann Bourque placed the sign outside of Town Hall today and sent out a press release with the rain date of October 1. She noted that one problem is that The Long River Band cannot play on the rain date. The Committee discussed the event and advocated simply cancelling if it rains.

#### **7. Adjourn**

The meeting adjourned at 6:45 pm.

*Minutes prepared by Cynthia van Zelm and Kathleen M. Paterson*

TOWN/UNIVERSITY RELATIONS COMMITTEE  
Tuesday, December 13, 2011  
Council Chambers, Audrey Beck Municipal Building

Minutes

Present: P. Barry, M. Hart, J. Hintz, R. Orr, C. Paulhus, N. Silander, W. Simpson, W. Wendt,

Staff: C. van Zelm (*MDP*); L. Painter, M. Capriola, K. Grunwald (*Town*); Sgt. R. Cournoyer (*CSP*); C. Lin (*UCONN*)

1. Call to Order

Meeting was called to order at 4:05 pm.

2. November 8, 2011 Meeting Minutes

Paulhus made the motion to approve the minutes as presented, seconded by Silander. The minutes were approved unanimously as presented.

3. Updates:

a. *Storrs Center Construction Update*: Hart and van Zelm provided an update. OSHA is currently investigating the accident that occurred on the construction site. Despite some press coverage to the contrary, no state or federal agency has determined that undocumented workers have been at the construction site. The state Department of Labor issued a stop-work order to a sub-contractor because the agency could not find proof of their workers compensation insurance coverage on file. The sub-contractor did have workers compensation insurance coverage and is in the process of resolving this matter with the Department of Labor. The sub-contractor has completed their work on the project. Site work continues to proceed on the parking garage.

A public informational session on the project will be held on January 11, 2012 at 7pm at the Bishop Center on the UCONN campus. To date, apartment leasing is going well and the studios are sold out. The first four business tenants have signed leases; they are as follows: Dog Lane Café (associated with Vanilla Bean Café); Froyoworld; Select Physical

b. *Off-Campus Activity*: Sgt. Cournoyer provided an overview of fall off-campus activity. Sgt. Cournoyer and Hintz worked collaboratively to address negative off-campus behavior. A proactive educational approach was used in conjunction with enforcement activities. Examples included: educating off-campus students about community behavioral expectations via door-to-door visits; door-to-door visits with residents impacted by negative off-campus student behavior; working closely with landlords to assist them in developing similar policies; referring all students issued tickets for violating local ordinances to the Off-Campus Student Services Office and then to the Community Standards office (UCONN). Sgt. Cournoyer discussed the implementation and use of the new nuisance ordinance. The ordinance has proven successful in changing negative off-campus behaviors.

c. *Town/UCONN Water Supply Update*: Painter and Hart provided an update regarding the environmental impact evaluation (EIE). The EIE is currently underway and a draft report is expected in February. Ultimately a public hearing will be held on the topic. It is estimated that the Town and University need between 500,000 and one million gallons of water per day. The Town and University are working jointly to identify potential water sources and testing of those sources. An update on Ponde Place was provided.

#### 4. CT Department of Mental Health and Addiction Services Grant

Hintz, Lin, Grunwald, and John Sobanik (guest) provided information on the CT Department of Mental Health and Addiction Services Grant. A sub-committee of the Mansfield Community Campus Partnership (MCCP) has been working to implement the grant. The focus is to reduce high risk alcohol and drug use around the UCONN campus with an emphasis on implementing effective strategies. The MCCP is developing strategies to create a normative environment and to strengthen policy development and implementation. The objectives are:

- To develop and implement student driven campaign to help reduce irresponsible party hosting behavior and underage drinking in a way that is still viewed as fun by students;
- Generate and implement a community based alcohol-policy enforcement strategy to improve enforcement effectiveness.

Celeron Square Apartments agreed to serve as the test site for the grant initiative. Grant activities have included: core survey, focus groups, landlord workshop, law enforcement workshop, law enforcement/landlord forum, and a student driven campaign. The student driven campaign will launch a website, [www.rageonthesamepage.com](http://www.rageonthesamepage.com), in the spring. If this collaborative is successful it could become a model for off-campus apartment complexes and improve the quality of life for students and other residents.

#### 5. Other Business/Announcements

Painter provided an overview of the Shop Local First Mansfield campaign. The campaign is occurring this holiday season. The campaign promotes local businesses and encourages residents to buy local. 25-30 local businesses are participating. The campaign is being coordinated by the Mansfield Downtown Partnership and the Town of Mansfield Planning and Development Department.

Painter provided an overview of a recent grant award received by the Town. The Community Challenge Planning Grant (\$600,000+ over a three year period) was awarded by HUD; Mansfield was one of twenty-seven awards nationwide and only one of two in Connecticut. The Planning and Development Department will be administering the grant. The primary components will be as follows: sustainable design and green action plan; two year housing and economic development strategy; and re-writing the zoning and sub-division regulations of the Town.

Barry made the recommendation, and the Committee agreed by consensus, to have a standing agenda item of "Spring Weekend/Off-Campus Activity."

#### 6. Opportunity for the Public to Address the Committee

None.

#### 7. Adjournment

Silander made the motion to adjourn, seconded by Paulhus. Meeting adjourned at 5:25 p.m.

Respectfully Submitted,  
Maria Capriola, M.P.A.  
Assistant to Town Manager, Town of Mansfield

**Mansfield Board of Education Meeting**  
**February 2, 2012**  
**Minutes**

**Attendees:** Mark LaPlaca, Chair, Shamim Patwa, Vice-Chair, Martha Kelly, Secretary, April Holinko, Holly Matthews, Jay Rueckl, Carrie Silver-Bernstein Randy Walikonis, Superintendent Fred Baruzzi, Board Clerk, Celeste Griffin; Director of Finance, Cherie Trahan

**Absent:** Katherine Paulhus

The meeting was called to order at 7:39pm by Mr. LaPlaca.

**SPECIAL PRESENTATION:** Michelle Terry's Kindergarten Class "Terry's Turtles" presented their recycling program with the Terracycle Company. Grace Nieh, a second grader, played "Curious Story" on the piano.

Katherine Paulhus arrived at 7:50pm.

**HEARING FOR VISITORS:** None

**COMMUNICATIONS:** None

**ADDITIONS TO THE PRESENT AGENDA:** None

**Vinton PTA:** Co-Presidents, Lisa Drzewiecki and Allison Altieri, discussed the activities the group participates in to support enrichment programs at Vinton School.

**SCHOOL BUILDING PROJECT UPDATE:** The next Town Council workshop will be on Tuesday, February 14<sup>th</sup> at 5:30pm in the Council Chambers.

**COMMITTEE REPORTS:** Personnel Committee: MOTION by Ms. Patwa for the Personnel Committee to accept the Superintendent's proposal for the Mansfield Middle School Principal search process, which includes the composition of the committee and the timetable for conducting the search. VOTE: Unanimous in favor. Ms. Patwa also reported the Committee is preparing for negotiations with UPSEU (representing Custodians, Maintenance, and Food Service Employees). Environment/Sustainability Committee: Ms. Matthews reported the committee would like the district students to participate as appropriate in the Climate Impact Forum at UCONN in March.

**REPORT OF THE SUPERINTENDENT:**

- Vinton Water Update: William Hammon, Director of Facilities Management, reported on the current water issue at Vinton.
- Proposed 2012-2013 School Calendar: Mr. Baruzzi presented the Board with a draft calendar for review and discussion.
- Enhancing Student Achievement: one new project were reviewed and will be implemented at the middle school in support of this activity.
- 2012-2013 Proposed Budget – Board Review – District Management/Support Services/Special Education/Other: Mr. Baruzzi, Mrs. Trahan, and Dr. Leclerc reviewed the budget sections and answered questions posed by Board Members.

**NEW BUSINESS:** None

**CONSENT AGENDA:** MOTION by Mr. Walikonis, seconded Mrs. Kelly that the following items for the Board of Education meeting of February 2, 2012 be approved or received for the record: VOTE: Unanimous in favor with Mrs. Paulhus abstaining.

That the Mansfield Public Schools Board of Education approves the minutes of the January 26, 2012 Board meeting.

That the Mansfield Public Schools Board of Education accepts the retirement of Elizabeth Werkowski, Family Consumer Science teacher at Mansfield Middle School effective June 30, 2012.

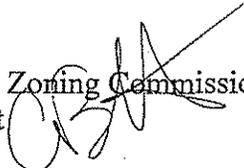
HEARING FOR VISITORS: None

SUGGESTIONS FOR FUTURE AGENDA: None

**MOTION** by Ms. Patwa, seconded by Ms. Matthews to adjourn at 10:10pm. VOTE: Unanimous in favor

Respectfully submitted,

Celeste Griffin, Board Clerk

To: Town Council/Planning & Zoning Commission  
 From: Curt Hirsch, Zoning Agent   
 Date: February 16, 2012

Re: **Monthly Report of Zoning Enforcement Activity**  
*For the month of January, 2012*

Activity	This month	Last month	Same month last year	This fiscal year to date	Last fiscal year to date
Zoning Permits issued	2	8	1	69	66
Certificates of Compliance issued	8	8	4	60	72
Site inspections	13	20	6	171	284
Complaints received from the Public	6	5	0	29	29
Complaints requiring inspection	3	5	0	21	23
Potential/Actual violations found	3	2	1	13	21
Enforcement letters	4	5	9	35	75
Notices to issue ZBA forms	2	1	0	7	0
Notices of Zoning Violations issued	1	0	0	9	12
Zoning Citations issued	0	0	0	8	39

Zoning permits issued this month for single family homes = 0, 2-fm = 0, multi-fm = 0  
 2011/2012 fiscal year total: s-fm = 3, 2-fm = 0, multi-fm = 0

Committee on Committees

Recommendations to Fill Committee Appointments:

The appointment of Nora Stevens to the Board of Ethics for a term ending June 30, 2014.

PAGE  
BREAK

February 7, 2012

To: Mansfield Town Council, Matt Hart, Linda Painter

From: Mansfield Agriculture Committee

Re: Proposed CL&P Transmission Line

At their February 7, 2012, meeting, the committee reviewed the Town Council's recommendations to minimize the impact on the Town by the proposed CL&P transmission line. The committee voted to support the Council's recommendation for the use of EMF Best Management Practices poles (monopoles) in the Bassetts Bridge area, since they would create the least disturbance to the farmland there.

The proposed underground alternative transmission line across fields on the north and south sides of Bassetts Bridge Road would impact prime farmland soils, reduce their productive area and create problems for farmers using these fields. At times in the future, underground lines would need to be maintained, which would cause further disturbance of farmland soils. Monopoles would have the least impact on the farmland, so they have the committee's support.

PAGE  
BREAK



**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

February 13, 2012

Mr. David Dagon  
Fire Chief  
Mansfield Fire and Emergency Services  
- interoffice mail -

*Dave*  
Dear ~~Chief Dagon~~:

At their January 30, 2012 meeting, the members of the Mansfield Town Council voted unanimously to accept the Mansfield Police Services Study and to endorse the committee's recommendation in support of Alternative Two, the Enhanced Resident Trooper Model.

I wish to extend my thanks to you and the entire committee for your thoughtful and thorough work on Mansfield's Police Services Study. Your knowledge of public safety and town-university relations was extremely valuable to the steering committee and helped to move our project forward in a constructive manner. I great appreciate your time, effort and talent.

Sincerely,

Matthew W. Hart  
Town Manager

Cc: Mansfield Town Council

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

February 13, 2012

Ms. Maria Capriola  
Assistant to Town Manager  
Town Manager's Office  
- interoffice mail -

*Maria*  
Dear Ms. ~~Capriola~~:

At their January 30, 2012 meeting, the members of the Mansfield Town Council voted unanimously to accept the Mansfield Police Services Study and to endorse the committee's recommendation in support of Alternative Two, the Enhanced Resident Trooper Model.

I wish to extend my thanks to you and the entire committee for your thoughtful and thorough work on Mansfield's Police Services Study. Your knowledge of report writing, budgeting and general management principles was extremely valuable to the steering committee and helped to move our project forward in a constructive manner. You also did a marvelous job coordinating with the project consultants. I greatly appreciate your time and effort and congratulate you on a job well-done.

Sincerely,

Matthew W. Hart  
Town Manager

Cc: Mansfield Town Council

**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

February 13, 2012

Chief Kevin Searles  
Windsor Police Department  
340 Bloomfield Avenue  
Windsor, CT 06095

*Kevin*  
Dear Chief Searles:

At their January 30, 2012 meeting, the members of the Mansfield Town Council voted unanimously to accept the Mansfield Police Services Study and to endorse the committee's recommendation in support of Alternative Two, the Enhanced Resident Trooper Model.

I wish to extend my thanks to you and the entire committee for your thoughtful and thorough work on Mansfield's Police Services Study. Your knowledge of local police services was extremely valuable to the steering committee and helped to move our project forward in a constructive manner. Your time and effort is greatly appreciated.

Sincerely,

Matthew W. Hart  
Town Manager

Cc: Mansfield Town Council  
Peter Souza, Town Manager, Town of Windsor

**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

February 13, 2012

Captain Hans Rynhart  
Administrative Services  
UConn Police Department  
126 North Eagleville Road  
Storrs, CT 06269

*Hans*  
Dear ~~Captain Rynhart~~:

At their January 30, 2012 meeting, the members of the Mansfield Town Council voted unanimously to accept the Mansfield Police Services Study and to endorse the committee's recommendation in support of Alternative Two, the Enhanced Resident Trooper Model.

I wish to extend my thanks to you and the entire committee for your thoughtful and thorough work on Mansfield's Police Services Study. Your knowledge of university police services was extremely valuable to the steering committee and helped to move our project forward in a constructive manner. Your time and effort is greatly appreciated.

Sincerely,

Matthew W. Hart  
Town Manager

Cc: Mansfield Town Council  
Barry Feldman, Chief Operating Officer, University of Connecticut  
Robert Hudd, Associate VP for Public and Environmental Safety, University of Connecticut

**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

February 13, 2012

Major Michael Darcy  
1111 Country Club Road  
Middletown, CT 06457

*Mike*

Dear ~~Major Darcy~~:

At their January 30, 2012 meeting, the members of the Mansfield Town Council voted unanimously to accept the Mansfield Police Services Study and to endorse the committee's recommendation in support of Alternative Two, the Enhanced Resident Trooper Model.

I wish to extend my thanks to you and the entire committee for your thoughtful and thorough work on Mansfield's Police Services Study. Your knowledge of state police services was extremely valuable to the steering committee and helped to move our project forward in a constructive manner. Your time and effort is greatly appreciated.

Sincerely,

*Matt*

Matthew W. Hart  
Town Manager

Cc: Mansfield Town Council  
COL Daniel Stebbins, Connecticut State Police

PAGE  
BREAK

[courant.com/news/opinion/hc-op-macdonald-freedom-of-information-ru-20120221,0,1917425.story](http://courant.com/news/opinion/hc-op-macdonald-freedom-of-information-ru-20120221,0,1917425.story)

## Courant.com

### OTHER OPINION

## Public Records Not Always As Open As They Should Be

By GAIL BRACCIDIFERRO MACDONALD

The Hartford Courant

February 21, 2012

Connecticut's Freedom of Information Act has ensured public access to government records for 35 years, but the likelihood a citizen will actually secure such records in an efficient and timely manner continues to vary widely.

This became apparent when, for a second year, students in a public affairs journalism class I teach at the University of Connecticut tested freedom of information, know as FOI, compliance. The students randomly chose

government offices to visit and, once there, requested the job title and salary of the highest paid employee, which is information clearly available to the public under law. Although officials in some towns provided the information in a quick and professional manner, others, as happened last year, did not perform in the public's best interest.

In Mansfield, the home of UConn's Storrs campus, officials once again cheerfully turned over requested information without questions or delay. In Greenwich, one student's hometown, officials guided the student through specific Web links to secure the information fairly quickly.

In Windham, one student got the information she sought at town hall with little fanfare. A second student, however, who first called and then visited the police department, was told the information couldn't be located.

Another student had a similar experience at the East Hartford Police Department. He was directed to town hall, as well as instructed to search online. At the town clerk's office, he was handed voluminous budget books to slog through, then told to search the municipal website. After the student told them his online search was unsuccessful, the officials tried it themselves and were surprised their search also failed to turn up the information.

advertisement

10 Days Until

Extraordinary Savings!

Starting March 4th, Expect The UnXpected!

In Our Bristol, Newington, Southington, Vernon & Windsor-Stores Only

That's **Price Chopper** Value!

My students encountered more disheartening news regarding public access to public information while visiting town hall in Tolland. They were told that citizens who request copies of public documents in that town are routinely charged \$1 per page — a rate double what is allowed under the state FOI law. The students questioned the legality of this fee and were told the charge resulted from lean budgets and that hiking the price to increase income was a typical practice among municipal officials in the state. FOI Commission Public Education Officer Thomas A. Hennick later confirmed the students' suspicions that routinely charging a dollar a page for copies violates the law.

With a class of seven students conducting the experiment this year, the results are admittedly less than comprehensive. Their mixed results, however, are consistent with what the previous group of 13 students discovered and also jibes with two recent FOI decisions in which reporters from the Journal Inquirer and The Day newspapers, who were seeking information in Vernon and Stonington, successfully appealed denials of access to public records.

In January, the FOI Commission ruled that the town of Vernon violated the law when former Mayor Jason L. McCoy sought to charge the Journal Inquirer newspaper \$950 for copies of public emails it had requested. The fee was to be paid to McCoy's law firm, which the town contended would execute the email retrieval as a private contractor.

In Stonington, the town in recent months has twice denied a reporter from The Day access to requested documents. Not long after the FOI Commission ordered release of one set of documents relating to the threatening actions of a town employee, the town argued — inappropriately according to an FOI lawyer — that release of a union grievance filed by another employee would violate that worker's privacy.

This action prompted FOI attorney Victor R. Perpetua in January to recommend "in the strongest possible terms" FOI training for one of the town's attorneys.

Given the mixed compliance with the FOI law among officials in many towns, Perpetua's advice should be applied to town officials in municipalities throughout the state — unless Connecticut wants to regress to the era when a good deal of the public's business was conducted behind closed doors.

*Gail Braccidiferro MacDonald is an assistant professor in residence in the Journalism Department at the University of Connecticut. Reporting for this piece was done by students Gayla Cawley, Allison Hayes, James Polvere, Nicholas Rondinone, Amy Schellenbaum, Eric Vo and Brian Zahn.*

## Post Your Comment Below

Add a comment

Comment using...

Facebook social plugin