

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING

Monday, May 11, 2009

Audrey P. Beck Building
Conference Room B – 6:00 pm

A G E N D A

1. Approval of minutes for April 13, 2009 meeting (attachment)
2. Financial Statements dated March 31, 2009 (attachment)
3. Audit Services
4. An Ordinance for Obtaining Goods and Services (see Council packet)
5. Fee Schedule for Fire Marshal Services (attachment)
6. Bond Issue for Storrs Road Improvement Project
7. Other Business/Future Agenda Items
8. Adjournment

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING
MINUTES OF APRIL 13, 2009

Members Present: C. Schaefer, B. Clouette, A. Blair, Mayor Paterson (ex officio)

Other Council Members Present: G. Nesbitt

Staff Present: M. Hart, J. Smith

Guests: None

Meeting to order at 6:00pm.

1. Minutes from 3/09/09 meeting approved as presented
2. Purchasing Ordinance – The purchasing ordinance is on the Town Council agenda for this evening for discussion. Jeff Smith explained that the Town does not have the authority to require the Board of Education to comply with the purchasing ordinance. The Council could ask the Board of Education to adopt the same policy. After discussion at tonight's Council meeting, the purchasing ordinance may be ready for public hearing.
3. Audit Services for 2008/09 – Jeff Smith explained that there are only three firms in contention right now. The Committee asked Jeff Smith to ask these firms if they would be interested in submitting a response to the RFP and begin the process of selecting a new audit firm.
4. Public Information Session for April 23, 2009 – Bruce Clouette will discuss how the Council adopted budget differs from the Manager's Proposed. He will also discuss the State budget.
5. Other Business/Future Agenda Items

Motions:

Motion was made to accept the March 9, 2009 minutes by Bruce Clouette and seconded by Carl Schaefer. Motion so passed.

Motion was made by Alison Blair and seconded by Bruce Clouette to adjourn. Motion so passed.

6. Adjournment. The meeting adjourned at 6:55pm.

Respectfully Submitted,
Cherie Trahan
Controller/Treasurer



Item #2

**Town of Mansfield
Agenda Item Summary**

To: Finance Committee
From: Jeffrey H. Smith, Director of Finance
CC: Matthew Hart, Town Manager
Date: May 11, 2009
Re: Financial Statements Dated March 31, 2009

Subject Matter/Background

Enclosed please find the third quarter financial report for the period ending March 31, 2009.

Recommendation

If the Finance Committee wishes to recommend the acceptance of the financial statements, the following motion is in order:

Move, effective May 11, 2009, to accept the Financial Statements dated March 31, 2009 and recommend acceptance by the Town Council.

TABLE OF CONTENTS
MARCH 31, 2009

Letter of Transmittal	1
Overview – Revenues/Expenditures.....	2
Estimated Changes in Fund Balance	6
Trial Balance – GAAP Basis.....	7
Day Care Fund	8
Cafeteria Fund	9
Parks and Recreation Fund	11
CNR Fund Roll Forward	14
Debt Service Fund	15
Solid Waste Disposal Fund	18
Health Insurance Fund	20
Workers’ Compensation Fund	23
Management Services Fund	25
Cemetery Fund	28
Long Term Investment Pool	30
Eastern Highlands Health District	32
Downtown Partnership.....	36
Changes in Debt Outstanding – Schools and Towns	39
Detail of Debt Outstanding – Schools and Towns	40
Summary of Short Term Investments.....	41
Amounts and Percents of Tax Collections	42
Recap of Special Education.....	43
Open Space Report.....	44
Status of Deferred Maintenance Account.....	45
Contract Award Report.....	47
Town of Mansfield YTD Revenue Summary by Source	48
Town of Mansfield Expenditure Summary by Activity	50
Mansfield Board of Education Expenditure Summary by Activity	52

Town of Mansfield**Memorandum**

*To: Mansfield Town Council
Mansfield Board of Education*
From: Jeffrey H. Smith, Director of Finance
Date: May 11, 2009
Subject: March 31, 2009 Quarterly Report

Attached please find the third quarter financial report for the quarter ending March 31, 2009.

Attachment

OVERVIEW

GENERAL FUND BUDGET

REVENUES:

Tax Collections

The total collection rate through March 31, 2009 is 97.7% compared to 98.1% at March 31, 2008. Real estate collections, which account for approximately 85% of the levy, are 98.1% as compared to 98.5% for the same period last year. Collections in motor vehicles are at 93.7% as compared to 93.9% at March 31, 2008. While we are running slightly behind last year's collections, we still anticipate reaching our budget. In addition suspense collections, however, have already exceeded budget by over \$48,000.

Licenses and Permits

Conveyance taxes received through the third quarter were \$60,541 or 40.4% of the annual budget. Based on historical average, we expect be short of budget by as much as \$70,000. Building permits received were \$114,152 or 54.4% of the annual budget. We expect building permits could be short of budget by approximately \$55,000.

Federal Support for General Government

No change from the budget.

State Support for Education

There has been no change in the ECS grant estimate from the State at this point. The current budget is \$10,070,680. The Transportation Grant is budgeted at \$283,060 and the current State estimate is \$247,710 or \$35,350 less than budgeted. This estimate reflects a 65% cap in the entitlement.

State Support for General Government

The pilot grant is by far the largest single grant within this category. The grant payment by the State was \$8,396,689 or \$28,219 more than the budget of \$8,368,470.

Charges for Services

Charges for services are primarily fixed by contract and will be received during the year. The primary exceptions are: Recording, where we have received \$37,988 to date or 76% of budget, and Police Services which are based on expenditures.

Fines and Forfeitures

No major change expected from budget.

Miscellaneous

This area is primarily interest income and the telecommunications service payment. Total interest income through March 31, 2009 is \$115,087 as compared to \$414,809 for the same period last year. STIF interest rate for March 2009 is 0.95% as compared to 3.04% in March 2008. Current estimates show that we may be short of budget by as much as \$440,000 and therefore have planned reductions accordingly. The amount of the telecommunications payment is \$101,263, just slightly over budget.

GENERAL FUND BUDGET - EXPENDITURES

Town Expenditures

In light of the anticipated revenue shortage, Town expenditures are being contained wherever possible. A prorated share reduction between the Town & Board means \$150,575 cuts in expenditures for the Town. Expenditure reductions have been made accordingly.

Board Expenditures

The Board of Education budget currently reflects reductions in spending in the amount of \$249,425 to cover their share of the revenue loss. Special Education costs are currently projected to be under budget by \$277,000.

DAY CARE FUND

The Day Care Fund ended the period with expenditures exceeding revenues by \$48,501. Fund balance at July 1, 2008 of \$327,718 decreased to \$279,217 at March 31, 2009.

CAFETERIA FUND

Revenues exceeded expenditures by \$8,238 for the period. Fund balance at July 1, 2008 increased from \$122,483 to \$130,721 at March 31, 2009. A \$20,000 transfer from the Board of Education is included.

RECREATION PROGRAM FUND

The Recreation Program Fund ended the period with revenues exceeding expenditures by \$99,463. Fund Balance increased from (\$13,848) to \$93,436. This includes the Town subsidy for Bicentennial Pond of \$25,000, the Teen Center of \$25,000, and overall community services of \$75,000. Fund balance will be drawn down as program and other expenditures are paid. Current estimates reflect a \$55,000 potential shortage in revenues. Expenditure reductions have been implemented in order to balance the budget by yearend.

CAPITAL NONRECURRING FUND

The Pequot/Mohegan Grant was budgeted at \$385,000. The current estimate is \$349,407.

DEBT SERVICE FUND

Fund Balance increased from (\$20,229) on July 1, 2008 to \$414,500 at March 31, 2009. This will be drawn down as debt service payments are made in June. Based upon our current debt plan, debt service contributions from the General Fund will rise to \$655,000 in FY 2012/2013 and the CNR Fund will contribute another \$400,000 through FY 2011/2012. These estimates do not take into consideration any additional debt offerings. Because of the dramatic decreases in Pequot funding, the additional funds for debt service from the CNR Fund should be revisited.

ENTERPRISE/INTERNAL SERVICE FUNDS

Solid Waste Fund

Retained Earnings increased from \$149,859 at July 1, 2008 to \$208,314 at March 31, 2009.

Health Insurance Fund

Expenditures were less than revenues for the period by \$666,557. Retained Earnings increased from \$354,548 at July 1, 2008 to \$1,021,105 at March 31, 2009. Our claim's experience for the past nine months is an average of \$460,087 per month, as compared to \$473,402 over last year. Claims for the year are running 2.8% below fiscal year 2008.

Worker's Compensation Fund

Operating revenues exceeded expenditures by \$52,671 through the third quarter. Retained Earnings increased from \$33,914 to \$86,585 at March 31, 2009. This will be drawn down as current year premiums and audit adjustments for fiscal year 06/07 are paid.

Management Services Fund

Management Services Fund revenues through March 31, 2009 exceeded expenditures by \$271,109. Fund Balance increased from \$1,092,842 at July 1, 2008 to \$1,363,951 at March 31, 2009. This balance will be drawn down as energy and other payments are made during the year. The remaining fund balance is invested in fixed assets.

CEMETERY FUND

Retained earnings in the Cemetery Fund increased from \$361,926 at July 1, 2008 to \$364,021 at March 31, 2009. The major costs for this fund are mowing and cemetery maintenance.

LONG TERM INVESTMENT POOL

The pool experienced an \$847 increase in the market value of its portfolio for the period July 1, 2008 to March 31, 2009. A \$21,255 increase in the market value of the Vanguard GNMA bond fund has offset the decreases in values from the other securities.

EASTERN HIGHLANDS HEALTH DISTRICT

Operating revenues exceeded expenditures by \$75,784 and Fund Balance increased from \$210,854 to \$286,638. However, a significant service revenue shortfall is projected by the Health Director. Actions have been taken to reduce expenditures, thereby reducing the projected operating deficit.

MANSFIELD DOWNTOWN PARTNERSHIP

Operating revenues exceeded expenditures by \$127,650 through March 31, 2009, and Fund Balance increased from \$98,059 to \$225,709. Fund balance is expected to decrease as expenses are met.

Estimates as of April 29, 2009

Town of Mansfield
General Fund

Preliminary Schedule of Estimated Changes in Fund Balance - Legal Basis

For the Year Ended June 30, 2009

Designated for 2008/2009 Budget
Undesignated

\$ 1,830,202

Fund Balance, July 1, 2008

1,830,202

	Original Budget	Amendment	Final Budget	Estimated Actual	Budget Comparison	
Total revenues and transfers in	\$ 43,698,145	\$ -	\$ 43,698,145	\$ 43,314,025	\$ (384,120)	
Appropriation of fund balance						
Total appropriation, transfers in	43,698,145	-	43,698,145	43,314,025	(384,120)	
Total expenditures and transfers out:						
Town	12,649,640	-	12,649,640	12,526,553	(123,087)	
Mansfield Board of Education	20,930,800		20,930,800	20,635,880	(294,920)	
Contribution to Region #19 Board of Ed	10,117,705		10,117,705	10,117,705	-	
Total expenditures	43,698,145	-	43,698,145	43,280,138	(418,007)	
Results from budgetary operations	\$ -	\$ -	\$ -	\$ 33,887	\$ 33,887	33,887
Fund balance, June 30, 2009						<u>\$ 1,864,089</u>

Fund balance:
Unreserved:

 Designated for 2009/10 budget
 Undesignated

1,864,089

\$1,864,089

TOWN OF MANSFIELD
TRIAL BALANCE - GAAP BASIS
March 31, 2009

<u>GENERAL FUND</u>	<u>DEBIT</u>	<u>CREDIT</u>
Cash Equivalent Investments	\$ 8,203,009	
Working Cash Fund	4,150	
Accounts Receivable	21,064	
Taxes Receivable - Current	558,273	
Taxes Receivable - Delinquent	391,090	
Due from Other Funds	50,000	
Accounts and Other Payables		134,867
Refundable Deposits		138,880
Deferred Revenue - Taxes		820,266
Encumbrances Payable - Prior Year		157,377
Liquidation - Prior Year Encumbrances	102,587	
Fund Balance - Undesignated		1,830,203
Actual Expenditures	31,187,438	
Actual Revenues		37,436,018
	<u>\$ 40,517,611</u>	<u>\$ 40,517,611</u>

DAYCARE COMBINED PROGRAM
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE PERIOD ENDED MARCH 31, 2009
 (with comparative totals for March 31, 2008)

	BUDGET		
	AS AMENDED 2008/09	March 31,	
		2009	2008
REVENUES:			
Intergovernmental - Nat'l. School Lunch	\$ 27,000	\$ 26,382	\$ 22,949
Intergovernmental - Day Care Grant	319,120	142,716	126,262
School Readiness Program	59,700	36,450	38,563
UConn	78,500	78,750	78,750
Fees	740,750	572,746	522,625
Subsidies	22,000	22,900	21,346
	<u>1,247,070</u>	<u>879,944</u>	<u>810,495</u>
EXPENDITURES:			
Administrative	229,030	167,032	166,173
Direct Program	895,770	661,001	604,930
Purchased Property Services	16,250	3,135	14,476
Repairs & Maintenance	6,500	9,208	8,345
Insurance	5,200	8,059	3,800
Other Purchased Services	10,000	6,526	5,198
Food Service Supplies	32,900	29,844	26,006
Energy	28,500	28,500	28,500
Supplies & Miscellaneous	19,850	14,589	16,105
Computer Equipment	10,000		
Equipment	1,000	551	1,197
	<u>1,255,000</u>	<u>928,445</u>	<u>874,730</u>
EXCESS/(DEFICIENCY)	(7,930)	(48,501)	(64,235)
FUND BALANCE, JULY 1	<u>327,718</u>	<u>327,718</u>	<u>279,986</u>
FUND BALANCE, END OF PERIOD	<u>\$ 319,788</u>	<u>\$ 279,217</u>	<u>\$ 215,751</u>

MANSFIELD BOARD OF EDUCATION
CAFETERIA FUND
BALANCE SHEET
AS OF MARCH 31, 2009
(with comparative totals for March 31, 2008)

	March 31,	
	2009	2008
<u>Assets</u>		
Cash	\$ 97,849	\$ 69,484
Inventory	32,872	13,572
Total Assets	\$ 130,721	\$ 83,056
<u>Fund Balance</u>		
Fund Balance:		
Unreserved, undesignated	\$ 130,721	\$ 83,056
Total Fund Balance	130,721	83,056
Total Liabilities and Fund Balance	\$ 130,721	\$ 83,056

MANSFIELD BOARD OF EDUCATION
CAFETERIA FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED MARCH 31, 2009
(with comparative totals for March 31, 2008)

	March 31,	
	2009	2008
Operating Revenues:		
Intergovernmental	\$ 80,883	\$ 90,039
Sales of Food	447,043	440,212
Other	61,685	38,426
Total Operating Revenues	589,611	568,677
Other Financing:		
Transfers In - General Fund Board	20,000	20,000
Total Revenues & Other Financing	609,611	588,677
Operating Expenditures:		
Salaries & Benefits	376,526	373,109
Food & Supplies	215,131	206,119
Professional and Technical	9,029	2,500
Equipment Repairs & Contracts	687	4,109
Total Operating Expenditures	601,373	585,837
Excess/(Deficiency)	8,238	2,840
Fund Balance, July 1	122,483	80,216
Fund Balance, End of Period	\$ 130,721	\$ 83,056

Mansfield Parks and Recreation
 Balance Sheet
 As of March 31, 2009
 (with comparative totals for March 31, 2008)

	March 31,	
	2009	2008
<u>Assets</u>		
Cash	\$ 93,496	\$ 196,616
Total Assets	\$ 93,496	\$ 196,616
<u>Liabilities and Fund Balances</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 60	
Total Liabilities	60	-
<u>Fund Balance</u>		
Fund Balance:		
Unreserved, undesignated	93,436	196,616
Total Fund Balance	93,436	196,616
Total Liabilities and Fund Balance	\$ 93,496	\$ 196,616

Mansfield Parks and Recreation
Statement of Revenues and Expenditures
Actual as of March 31, 2009

Description	Revenues			Expenditures (Incl. Encumbrances)			Net Income (Loss)
	Revenues	Indirect/Swim Allocation	Total Revenues	Expend.	Indirect/Swim Allocation	Total Expenditures	
Overall Indirect	261,702	(261,702)	-	912,433	(912,433)	-	-
Member Services:							
Indirect (Alloc @ 50.707%)	761,374	132,701	894,075	76,215	462,667	538,882	355,193
Child Care	12,405		12,405	27,955		27,955	(15,550)
Fitness	92,261		92,261	125,444		125,444	(33,183)
Personal Training	38,626		38,626	23,271		23,271	15,355
Member Swim @ 59.09%					126,769	126,769	(126,769)
Member Events	690		690	4,230		4,230	(3,540)
Sub-total Member Services	905,356	132,701	1,038,057	257,115	589,436	846,551	191,506
Community Services:							
Indirect (Alloc @ 49.293%)	75,000	129,001	204,001		449,766	449,766	(245,765)
Aquatics	123,494		123,494	214,535	(126,769)	87,766	35,728
Youth Programs	27,536		27,536	20,319		20,319	7,217
Nutcracker	19,706		19,706	12,571		12,571	7,135
Teen Center	26,027		26,027	7,233		7,233	18,794
Youth Sports	17,212		17,212	10,001		10,001	7,211
Day Camp/Vacation Camp	154,012		154,012	98,773		98,773	55,239
Sport & Specialty Camp	40,838		40,838	27,219		27,219	13,619
Trips	6,752		6,752	3,649		3,649	3,103
Special Events	20,377		20,377	5,278		5,278	15,099
Adult Programs	24,930		24,930	34,353		34,353	(9,423)
Sub-total Community Services	535,884	129,001	664,885	433,931	322,997	756,928	(92,043)
Total Parks & Recreation	1,702,942	-	1,702,942	1,603,479	-	1,603,479	99,463

Local support included in revenues above:		Budget	YTD 11/30
Overall Indirect - Administrative	Gen. Fund	\$ 259,660	259,660
Community Services:			
Overall Support	Gen. Fund	75,000	75,000
Teen Center	CNR Fund	25,000	25,000
Aquatics (Bi-Cent. Pond)	CNR Fund	25,000	25,000
Total Local Support		\$ 384,660	\$ 384,660

Mansfield Parks and Recreation
Statement of Revenues and Expenditures
Budget vs. Actual as of March 31, 2009

Description	Revenues			Expenditures			Net Fav(Unfav)
	2008/09 Budget	Mar. 31 Actual	Fav(Unfav) Variance	2008/09 Budget	Mar. 31 Actual	Fav(Unfav) Variance	
Overall Indirect	-	-	-	-	-	-	-
Member Services:							
Indirect (Alloc @ 50.707%)	1,180,407	894,075	(286,332)	713,434	538,882	174,551	(111,781)
Child Care	16,300	12,405	(3,895)	50,100	27,955	22,145	18,250
Fitness	117,690	92,261	(25,429)	190,410	125,444	64,966	39,537
Personal Training	47,000	38,626	(8,374)	36,000	23,271	12,729	4,355
Member Swim @ 59.09%	-	-	-	178,700	126,769	51,931	51,931
Member Events	-	690	690	7,370	4,230	3,140	3,830
Sub-total Member Services	1,361,397	1,038,057	(323,340)	1,176,014	846,551	329,463	6,123
Community Services:							
Indirect (Alloc @ 49.293%)	208,663	204,001	(4,662)	602,306	449,766	152,541	147,879
Aquatics	185,140	123,494	(61,646)	123,720	87,766	35,954	(25,692)
Youth Programs	62,900	27,536	(35,364)	36,830	20,319	16,511	(18,853)
Nutcracker	20,000	19,706	(294)	14,940	12,571	2,369	2,075
Teen Center	25,500	26,027	527	11,170	7,233	3,937	4,464
Youth Sports	20,400	17,212	(3,188)	7,320	10,001	(2,681)	(5,869)
Day Camp/Vacation Camp	155,440	154,012	(1,428)	106,610	98,773	7,837	6,409
Sport & Specialty Camp	58,000	40,838	(17,162)	51,420	27,219	24,201	7,039
Trips	15,000	6,752	(8,248)	12,030	3,649	8,381	133
Spécial Events	19,000	20,377	1,377	12,030	5,278	6,752	8,129
Adult Programs	37,200	24,930	(12,270)	53,310	34,353	18,957	6,687
Sub-total Community Services	807,243	664,885	(142,358)	1,031,686	756,928	274,758	132,400
Total Parks & Recreation	2,168,640	1,702,942	(465,698)	2,207,700	1,603,479	604,221	138,523
Percentage to date		78.53%			72.63%		

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

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

	Actual 98/99	Actual 99/00	Actual 00/01 *	Actual 01/02	Actual 02/03	Adopted Budget 03/04	Actual 03/04	Actual 04/05	Actual 05/06	Actual 06/07	Actual 07/08	Budget 08/09	Estimated 08/09	Projected 09/10	Projected 10/11	Projected 11/12	Projected 12/13	Projected 13/14
SOURCES:																		
Revenues:																		
General Fund Contribution										100,000	644,000	25,000	25,000	50,000				
Property Tax Relief										359,404								
Energy Assistance Program																		
State Revenue Sharing				\$472,523														
State Dept. of Education - MMS IRC/MMS Drainage					120,729		24,679											
Rural Development Grant - Downtown Revitalization							35,000											
Ambulance User Fees					253,312	235,000	179,317	216,712	222,724	187,045	289,884	225,000	285,000	250,000	250,000	250,000	250,000	250,000
Landfill Closing Grant - Inkind Reimbursement								109,470										
Insurance Settlement			100,524															
Interest Income	237,050	286,043	398,171					100,000	100,000	100,000		20,000						
Other				23,486			380			5,949								
Sewer Assessments	2,800	3,600	4,000	8,069	4,286	3,000	4,000	4,400	9,600		14,400	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Pequot Funds	2,809,905	2,929,286	2,950,637	3,075,000	2,128,664	1,361,183	1,714,079	1,339,206	1,435,767	612,032	389,462	385,000	349,407	688,391	668,391	668,391	668,391	668,391
Total Sources	3,049,755	3,218,929	3,453,332	3,579,078	2,507,001	1,599,183	1,957,455	1,769,788	1,768,091	1,364,430	1,337,746	658,000	642,407	971,391	921,391	921,391	921,391	921,391
USES:																		
Operating Transfers Out:																		
General Fund - One Time Costs/Fund Balance Plan			61,100	47,500	400,000	350,000	350,000	250,000	150,000									
General Fund - State Revenue Sharing					472,520													
Community Events					12,500													
Management Services Fund	205,000	160,000	200,000	200,000	206,000	212,000	212,000	200,000	225,000	200,000	200,000	150,000	150,000	150,000	200,000	200,000	200,000	200,000
Debt Service Sinking Fund	180,000		500,000	355,000	250,000	235,000	235,000	295,000	250,000	215,000	200,000	75,000	75,000	150,000	150,000	100,000		
Retire Debt for Fire Truck								70,000	70,000		70,000			80,000	80,000			
New Financial Reporting Model (Statement 34)				25,000	25,000													
Property Tax Revaluation Fund	25,000	25,000	25,000			25,000	25,000		25,000		25,000	25,000	25,000	25,000	35,000	25,000	25,000	25,000
Capital Fund	3,591,529	3,289,200	2,572,660	3,161,682	1,488,916	560,650	618,034	762,137	1,046,109	1,058,534	458,300	273,085	310,026	395,000	335,000	450,000	575,000	650,000
Day Care Pension					20,000	15,000	15,000	10,000	5,000									
Town Manager Search										21,171								
Emergency Services Administration					25,070	75,000	75,000											
Community Center Operating Subsidy					65,000	119,125	119,130	80,000	40,000									
Parks & Recreation Operating Subsidy										40,000	251,538	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Health Insurance Fund								200,000										
Retiree Medical Insurance Fund											50,000	50,000						
Compensated Absences Fund											50,000	40,000	40,000	50,000	70,000	84,000	84,000	
Downtown Partnership											63,000							
Shared Projects with UConn	83,500	100,000	25,000															
Total Uses	4,085,029	3,574,200	3,383,760	3,789,182	2,965,006	1,591,775	1,649,164	1,897,137	1,811,109	1,534,705	1,367,838	663,085	650,026	900,000	920,000	909,000	934,000	925,000
Excess/(Deficiency)	#####	(355,271)	69,572	(210,104)	(458,005)	7,408	308,291	(97,349)	(43,018)	(170,275)	(30,092)	(5,085)	(7,619)	71,391	1,391	12,391	(12,609)	(3,609)
Fund Balance/(Deficit) July 1	1,985,616	950,342	595,071	664,643	454,539		(3,466)	304,825	207,476	164,458	(5,817)	(35,909)	(35,909)	(43,528)	27,863	29,254	41,645	29,036
Fund Balance, June 30	\$950,342	\$595,071	\$664,643	\$454,539	(\$3,466)	\$7,408	\$304,825	\$207,476	\$164,458	(\$5,817)	(\$35,909)	(\$40,994)	(\$43,528)	\$27,863	\$29,254	\$41,645	\$29,036	\$25,427

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

DEBT SERVICE FUND
BALANCE SHEET
AS OF MARCH 31, 2009
(with comparative totals for March 31, 2008)

	March 31,	
	2009	2008
Assets:		
Cash and cash equivalents	\$ 414,500	\$ 535,083
Total Assets	\$ 414,500	\$ 535,083
 Fund Balance:		
Unreserved:		
Undesignated	\$ 414,500	\$ 535,083
Total Fund Balance	\$ 414,500	\$ 535,083

DEBT SERVICE FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 FOR THE PERIOD ENDED MARCH 31, 2009
 (with comparative totals for March 31, 2008)

	March 31,	
	2009	2008
Revenues:		
Intergovernmental	\$ 2,965	\$ 8,065
Total Revenues	2,965	8,065
Other Financing		
Operating Transfers In:		
CNR Fund	75,000	200,000
Management Services Fund	75,000	
General Fund	415,000	400,000
Total Revenues and Other Financing Sources	567,965	608,065
Expenditures:		
Principal Payments	64,904	-
Interest Payments	65,332	68,041
Financial Services	3,000	5,000
Total expenditures	133,236	73,041
Excess of revenues and other financing sources over expenditures	434,729	535,024
Fund balance, July 1	(20,229)	58
Fund balance, End of Period	\$ 414,500	\$ 535,082

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

	00/01 ACTUAL	01/02 ACTUAL	02/03 ACTUAL	03/04 ACTUAL	04/05 ACTUAL	05/06 ACTUAL	06/07 ACTUAL	07/08 ACTUAL	08/09 PROJECTED	09/10 PROJECTED	10/11 PROJECTED	11/12 PROJECTED	12/13 PROJECTED	13/14 PROJECTED
REVENUES:														
Intergovernmental	\$460,924	\$440,668	\$420,364	\$385,697	\$366,387	\$330,378	\$295,462	\$180,794	\$105,218					
State Revenue Sharing	472,523													
Interest on Unspent Balance														
Other (Refund on Lease Purchase in 09/10)										65,000				
Other (Co-Gen Grant in 09/10)	9,402	37		87,850						51,300				
TOTAL REVENUES	942,849	440,705	420,364	473,547	366,387	330,378	295,462	180,794	105,218	116,300				
Operating Transfers In - General Fund	797,000	500,000	400,000	400,000	400,000	400,000	400,000	400,000	415,000	500,000	610,000	620,000	655,000	270,000
Operating Transfers In - CNR Fund	500,000	355,000	250,000	235,000	295,000	250,000	215,000	200,000	75,000	150,000	150,000	100,000		
Operating Transfers In - MS Fund									75,000	50,000				
TOTAL REVENUES AND OPERATING TRANSFERS IN	2,239,849	1,295,705	1,070,364	1,108,547	1,061,387	980,378	910,462	780,794	670,218	\$16,300	760,000	720,000	655,000	270,000
EXPENDITURES:														
Principal Retirement	880,689	865,000	950,000	1,065,000	980,000	830,000	805,000	660,000	530,000	455,000	455,000	460,000	460,000	145,000
Interest	392,723	447,352	398,975	284,440	261,506	216,239	176,482	136,082	104,202	81,928	64,764	45,656	25,900	5,220
Lease Purchase - Co-Gen/Pool Covers									78,142	78,142	78,142	78,142	78,142	
Lease Purchase - CIP Equip 08/09 *										113,886	113,886	113,886	113,886	113,886
Financial	26,475	15,428		8,000				5,000	3,000					
Professional/Technical	19,282	311		79,497	4,800									
TOTAL EXPENDITURES	1,319,169	1,328,091	1,348,975	1,436,937	1,246,306	1,046,239	981,482	801,082	715,344	728,956	711,792	697,684	677,928	264,106
REVENUES AND OTHER FINANCING SOURCES OVER/ (UNDER) EXPENDITURES	920,680	(32,386)	(278,611)	(328,390)	(184,919)	(65,861)	(71,020)	(20,288)	(45,126)	87,344	48,208	22,316	(22,928)	5,894
FUND BALANCE, JULY 1	40,566	961,246	928,860	650,249	321,859	136,940	71,079	59	(20,229)	(65,355)	21,989	70,197	92,513	69,585
FUND BALANCE, JUNE 30	\$961,246	\$928,860	\$650,249	\$321,859	\$136,940	\$71,079	\$59	(\$20,229)	(\$65,355)	\$21,989	\$70,197	\$92,513	\$69,585	\$75,479

Note: Does not include approved but unissued bonds for:

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

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

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

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

SOLID WASTE DISPOSAL FUND
BALANCE SHEET
AS OF MARCH 31, 2009
(with comparative totals for March 31, 2008)

	March 31,	
	2009	2008
<u>CURRENT ASSETS</u>		
Cash	\$ 313,845	\$ 136,405
Accounts Receivable (net of allow. for uncollectable accts)	36,547	38,961
Total Current Assets	350,392	175,366
<u>FIXED ASSETS</u>		
Land	8,500	8,500
Buildings & Equipment	540,857	540,857
Less: Accumulated Depreciation	(452,872)	(429,491)
Total Fixed Assets	96,485	119,866
TOTAL ASSETS	\$ 446,877	\$ 295,232
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Accounts Payable	\$ 98,302	\$ 27,746
Accrued Compensated Absences	17,261	12,924
Refundable Deposits	15,000	13,425
Total Current Liabilities	130,563	54,095
<u>LONG-TERM LIABILITIES</u>		
Landfill Postclosure Costs	108,000	116,000
Total Long-Term Liabilities	108,000	116,000
TOTAL LIABILITIES	238,563	170,095
<u>FUND EQUITY</u>		
Retained Earnings	208,314	125,137
Total Fund Equity	208,314	125,137
TOTAL LIABILITIES AND FUND EQUITY	\$ 446,877	\$ 295,232

SOLID WASTE DISPOSAL FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 MARCH 31, 2009
 (with comparative totals for March 31, 2008)

	March 31,	
	2009	2008
Operating Revenues:		
Tipping Fees	\$ -	\$ 4,583
Transfer Station Fees	60,974	65,408
Garbage Collection Fees	664,887	648,888
Sale of Recyclables	59,184	59,326
Other Revenues	2,191	2,142
Total Operating Revenues	787,236	780,347
Operating Expenses:		
Hauler's Tipping Fees	127,283	133,950
Mansfield Tipping Fees	38,867	40,961
Wage & Fringe Benefits	184,448	186,566
Computer Software	360	3,360
Trucking Fee	11,952	13,835
Recycling Cost	56,429	59,322
Contract Pickup	259,481	240,283
Supplies and Services	15,961	14,792
Depreciation Expense	24,000	24,000
Equipment Parts/Other		-
LAN/WAN Expenditures	10,000	10,000
Total Operating Expenses	728,781	727,069
NET INCOME (LOSS)	58,455	53,278
Retained Earnings, July 1	149,859	71,859
Retained Earnings, End of Period	\$ 208,314	\$ 125,137

HEALTH INSURANCE FUND
BALANCE SHEET
March 31, 2009
(with comparative totals for March 31, 2008)

	March 31	
	2009	2008
<u>Assets</u>		
Cash and cash equivalents	\$ 1,546,795	\$ 932,347
Total Assets	\$ 1,546,795	\$ 932,347
<u>Liability and Fund Equity</u>		
Liabilities:		
Accrued Medical Claims	\$ 525,690	\$ 480,000
Total Liabilities	525,690	480,000
Fund Equity		
Net Contributed Capital	400,000	400,000
Retained Earnings	621,105	52,347
Total Fund Equity	1,021,105	452,347
Total Liabilities and Fund Equity	\$ 1,546,795	\$ 932,347

* Reserve for maximum claim liability corridor is estimated to be \$500,000.

HEALTH INSURANCE FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 March 31, 2009
 (with comparative totals for March 31, 2008)

	March 31	
	2009	2008
Revenues:		
Premium income	\$ 5,493,986	\$ 4,583,138
Interest income	9,477	26,499
Total Revenues	5,503,463	4,609,636
Expenditures:		
Payroll	116,953	102,953
Administrative expenses	398,962	498,369
Medical claims	4,208,324	4,122,836
Consultants	7,500	16,750
Employee Wellness Program	15,672	16,953
Medical Supplies	79,494	77,369
LAN/WAN Expenditures	10,000	10,000
Total Expenditures	4,836,906	4,845,229
Revenues and Other Financing Sources Over/ (Under) Expenditures	666,557	(235,592)
Contributed Capital	400,000	400,000
Fund Equity, July 1	(45,452)	287,940
Fund Equity plus Cont. Capital, End of Period	\$ 1,021,105	\$ 452,347

**ANTHEM BLUE CROSS MONTHLY CLAIMS
FISCAL YEAR**

MONTH	99/00	00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY08/09	Average All Years	Average FY'04-'08
JULY	170,906	216,792	216,195	231,239	353,025	332,653	368,941	409,635	430,780	493,991	236,341	379,007
AUGUST	146,139	215,571	247,118	247,238	296,808	327,584	323,401	499,754	554,171	567,129	254,440	400,344
SEPTEMBER	140,741	264,603	230,526	257,491	323,667	302,399	298,440	415,053	430,908	438,495	232,177	354,093
OCTOBER	108,729	180,875	240,996	262,401	312,245	275,610	351,888	370,945	384,033	440,640	218,571	338,944
NOVEMBER	125,629	203,813	208,715	217,831	342,691	448,834	299,882	370,405	489,535	383,653	225,896	390,269
DECEMBER	181,592	185,278	256,252	190,532	415,554	358,577	343,209	427,447	436,589	358,543	232,412	396,275
JANUARY	204,232	200,762	251,986	333,923	342,476	358,256	356,891	364,331	508,001	454,813	253,037	385,991
FEBRUARY	194,411	180,679	267,614	331,286	340,298	305,259	492,485	527,867	629,924	521,301	284,478	459,167
MARCH	211,199	200,818	237,003	358,881	386,649	409,245	392,138	482,188	399,055	482,221	265,079	413,855
APRIL	181,703	206,143	342,562	259,835	402,093	443,382	321,969	484,465	476,056		242,360	425,593
MAY	215,754	244,270	276,117	387,515	391,287	387,104	383,505	562,876	516,518		268,814	448,258
JUNE	193,549	251,842	251,747	347,060	357,517	399,827	386,641	606,023	425,253		259,571	435,052
ANNUAL TOTAL	2,074,584	2,551,446	3,026,831	3,425,231	4,264,309	4,348,731	4,319,389	5,520,987	5,680,824	4,140,785	2,798,647	4,826,848
MONTHLY AVG	172,882	212,620	252,236	285,436	355,359	362,394	359,949	460,082	473,402	460,087	241,151	402,237
% OF INCREASE	-5.1%	23.0%	18.6%	13.2%	24.5%	2.0%	-0.7%	27.8%	2.9%	-2.8%	--	--

WORKERS' COMPENSATION FUND
BALANCE SHEET
MARCH 31, 2009
(with comparative totals for March 31, 2008)

	<u>March 31,</u>	
	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 86,585	\$ 33,914
Total Assets	<u>\$ 86,585</u>	<u>\$ 33,914</u>
 <u>FUND BALANCE</u>		
Equity:		
Retained Earnings	\$ 86,585	\$ 33,914
Total Liabilities and Equity	<u>\$ 86,585</u>	<u>\$ 33,914</u>

WORKERS' COMPENSATION FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 MARCH 31, 2009
 (with comparative totals for March 31, 2008)

	March 31,	
	2009	2008
<u>REVENUES:</u>		
Premium Income	\$ 491,500	\$ 421,310
Total Revenues	491,500	421,310
 <u>OPERATING EXPENSES:</u>		
Workers' Compensation Insurance	438,829	385,800
Total Operating Expenses	438,829	385,800
NET INCOME (LOSS)	52,671	35,510
Fund Balance, July 1	33,914	(1,596)
Fund Balance, End of Period	\$ 86,585	\$ 33,914

MANAGEMENT SERVICES FUND
ESTIMATED BALANCE SHEET
AT JUNE 30, 2009

	Actual June 30, 2008	Actual Mar. 31, 2009	Estimated June 30, 2009	Proposed June 30, 2010
<u>ASSETS</u>				
Current Assets:				
Cash and Cash Equivalents	\$ -	\$ 93,072	\$ -	\$ -
Due from General Fund				
Accounts Receivable	8,195	6,773		
Inventory	30,400	30,400	30,400	30,400
Total Current Assets	38,595	130,245	30,400	30,400
Fixed Assets:				
Construction in Progress				
Land	145,649	145,649	145,649	145,649
Buildings	178,016	178,016	178,016	178,016
Office Equipment	2,864,268	2,864,268	3,051,724	3,216,724
Construction in Progress	-	-		
Accum. Depreciation	(1,769,071)	(1,769,071)	(1,981,182)	(2,193,292)
Net Fixed Assets	1,418,862	1,418,862	1,394,207	1,347,097
Total Assets	\$ 1,457,457	\$ 1,549,107	\$ 1,424,607	\$ 1,377,497
<u>LIABILITIES AND EQUITY</u>				
Liabilities:				
Accounts Payable	\$ 178,307	\$ 185,156	\$ -	\$ -
Due to the General Fund	184,395	-	305,475	72,977
Due to Internal Service Fund	1,913	-	-	-
Total Liabilities	364,615	185,156	305,475	72,977
Equity:				
Contributed Capital	146,000	146,000	146,000	146,000
Retained Earnings	946,842	1,217,951	973,132	1,158,520
Total Equity	1,092,842	1,363,951	1,119,132	1,304,520
Total Liabilities and Equity	\$ 1,457,457	\$ 1,549,107	\$ 1,424,607	\$ 1,377,497

MANAGEMENT SERVICES FUND
ESTIMATED STATEMENT OF CASH FLOWS
JUNE 30, 2009

	Actual June 30, 2008	Actual Mar. 31, 2009	Estimated June 30, 2009	Estimated June 30, 2010
CASH FROM OPERATING ACTIVITIES:				
Operating income	\$ (440,876)	\$ 271,109	\$ 26,290	\$ 185,388
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Depreciation Expense	184,908		212,111	212,110
(Increase) decrease in:				
Other Receivables	(2,333)	1,422	8,195	-
Inventory	(839)	-	-	-
Increase (decrease) in:				
Accounts payable	138,604	6,849	(178,307)	-
Due to other funds	184,395	(186,308)	119,167	(232,498)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>63,859</u>	<u>93,072</u>	<u>187,456</u>	<u>165,000</u>
CASH FLOWS USED IN CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of fixed assets	(363,216)	-	(187,456)	(165,000)
NET INCREASE IN CASH AND CASH EQUIVALENTS	(299,357)	93,072	-	-
CASH AND CASH EQUIVALENTS - JULY 1	<u>299,357</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS - End of Period	<u>\$ -</u>	<u>\$ 93,072</u>	<u>\$ -</u>	<u>\$ -</u>

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

	TOTAL MANAGEMENT SERVICES FUND				
	Budget 2008/09	Actual Mar. 31, 2009	Estimated 2008/09	Variance Favorable (Unfavorable)	Proposed 2009/10
REVENUES:					
Mansfield Board of Education	\$ 97,230	\$ 97,230	\$ 97,230	\$ -	\$ 100,150
Region 19	92,360	46,180	92,360		95,130
Town of Mansfield	64,700	64,700	64,700		67,000
Communication Service Fees	214,630	196,580	214,630		216,000
Copier Service Fees	225,740	186,132	225,500	(240)	226,240
Energy Service Fees	2,068,430	1,860,840	2,063,310	(5,120)	2,064,280
Rent	74,620	60,375	74,620		74,620
Rent - Telecom Tower	108,000	80,515	109,000	1,000	110,000
Sale of Supplies	36,050	27,189	36,050		36,050
CNR Fund	150,000	150,000	150,000		150,000
Health Insurance Fund	10,000	10,000	10,000		10,000
Solid Waste Fund	10,000	10,000	10,000		10,000
Sewer Operating Fund	3,000	3,000	3,000		3,000
Local Support	6,000	341,832	341,832	335,832	
Postal Charges	87,570	89,820	89,820	2,250	94,500
Universal Services Fund	29,170	202	29,170		30,000
Total Revenues	3,277,500	3,224,595	3,611,222	333,722	3,286,970
EXPENDITURES:					
Salaries & Benefits	375,278	274,273	413,740	(38,462)	437,430
Training	5,800	4,063	5,000	800	8,550
Repairs & Maintenance	16,200	34,563	37,250	(21,050)	26,900
Professional & Technical	135,720	44,561	69,661	66,059	49,550
System Support	116,680	166,712	167,444	(50,764)	162,130
Copier Maintenance Fees	84,000	52,581	84,000		85,000
Communications	192,362	171,422	225,370	(33,008)	226,132
Supplies and Software Licensing	37,000	71,103	41,529	(4,529)	39,600
Equipment	170,000	510,554	563,648	(393,648)	165,000
Postage	88,800	80,752	88,800		90,000
Energy	1,986,460	1,510,391	1,818,489	167,971	1,718,980
Equipment Rental/Cost of Sales	45,450	32,511	45,346	104	45,200
Total Expenditures	3,253,750	2,953,486	3,560,277	(306,527)	3,054,472
Add:					
Depreciation	209,860		212,111	(2,251)	212,110
Less:					
Equipment Capitalized	(170,000)		(187,456)	17,456	(165,000)
Operating Expenditures	3,293,610	2,953,486	3,584,932	(291,322)	3,101,582
Net Income (Loss)	(16,110)	271,109	26,290	42,400	185,388
Total Equity & Contributed Capital, July 1	1,092,842	1,092,842	1,092,842		1,119,132
Total Equity & Contributed Capital, End of Period	\$ 1,076,732	\$ 1,363,951	\$ 1,119,132	\$ 42,400	\$ 1,304,520

CEMETERY FUND
BALANCE SHEET
MARCH 31, 2009
(with comparative totals for March 31, 2008)

	March 31,	
	2009	2008
<u>ASSETS</u>		
Cash and cash equivalents	\$ 13,048	\$ 16,412
Investments	350,973	336,562
Total Assets	\$ 364,021	\$ 352,974
<u>FUND BALANCE</u>		
Fund Balance		
Reserved for perpetual care	\$ 477,424	\$ 459,732
Reserved for nonexpendable trust	1,200	1,200
Unreserved, undesignated	(114,603)	(107,958)
Total Fund Balance	\$ 364,021	\$ 352,974

CEMETERY FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
MARCH 31, 2009
 (with comparative totals for March 31, 2008)

	March 31,	
	2009	2008
Operating Revenues:		
Contributions	\$ 17,718	\$ 8,430
Interest and Dividend Income	3,249	7,596
Sale of Plots	3,900	5,850
Total Operating Revenues	24,867	21,876
Operating Expenses:		
Salaries	1,827	1,827
Cemetery Maintenance	7,367	6,027
Mowing Service	13,578	6,740
Total Operating Expenses	22,772	14,594
Operating Income/(Loss)	2,095	7,282
Retained Earnings, July 1	361,926	345,692
Retained Earnings, End of Period	\$ 364,021	\$ 352,974

TOWN OF MANSFIELD
INVESTMENT POOL
AS OF MARCH 31, 2009

	MARKET VALUE JUL 01, 2008	MARKET VALUE SEP 30, 2008	MARKET VALUE DEC 31, 2008	MARKET VALUE MAR 31, 2009	FISCAL 08/09 CHANGE IN VALUE
STOCK FUNDS:					
FIDELITY INVESTMENTS:					
SELECT UTILITIES GROWTH	53,866.10	39,782.84	35,606.71	31,405.72	(22,460.38)
BANK OF AMERICA					
COLUMBIA LG CAP INDEX FUND	14,512.71	13,294.09	10,104.67	9,205.65	(5,307.06)
COLUMBIA MULTI-ADVISOR INTL EQUIT	3,616.58	2,903.35	2,745.48	2,993.37	(623.21)
COLUMBIA MID CAP INDEX FUND	1,808.49	1,611.52	1,110.16	1,276.30	(532.19)
COLUMBIA SMALL CAP INDEX FUND	617.89	612.59	558.30	938.06	320.17
SUB-TOTAL BANK OF AMERICA	20,555.67	18,421.55	14,518.61	14,413.38	(6,142.29)
TOTAL STOCK FUNDS	74,421.77	58,204.39	50,125.32	45,819.10	(28,602.67)
BOND FUNDS:					
WELLS FARGO ADVANTAGE					
WELLS FARGO INCOME PLUS-INV	50,836.58	50,302.50	51,629.69	52,256.94	1,420.36
T. ROWE PRICE					
U.S. TREASURY LONG	55,529.25	56,852.99	66,996.57	64,262.34	8,733.09
U.S. SECURITIES					
U.S. TREASURY NOTES	66,499.59	66,584.60	66,658.98	66,695.56	195.97
BANK OF AMERICA					
COLUMBIA INTERM CORE BOND FUND	6,737.69	6,566.79	6,625.95	6,612.80	(124.89)
COLUMBIA HIGH INCOME FUND				852.85	852.85
COLUMBIA INTERM BOND FUND	11,562.76	10,804.54	10,587.91	7,161.04	(4,401.72)
SUB-TOTAL BANK OF AMERICA	18,300.45	17,371.33	17,213.86	14,626.69	(3,673.76)
VANGUARD INVESTMENTS					
GNMA FUND	269,255.22	273,855.58	284,796.05	290,510.94	21,255.72
TOTAL BOND FUNDS	460,421.09	464,967.00	487,295.15	488,352.47	27,931.38
PUBLIC REAL ESTATE INVESTMENT TRUST:					
BANK OF AMERICA					
COLUMBIA REAL ESTATE EQUITY FUND				1,190.06	1,190.06
TOTAL CASH				1,190.06	1,190.06
CASH:					
BANK OF AMERICA					
COLUMBIA MONEY MARKET FUND	8,610.66	8,904.31	8,848.89	8,938.75	328.09
TOTAL CASH	8,610.66	8,904.31	8,848.89	8,938.75	328.09
TOTAL INVESTMENTS	543,453.52	532,075.70	546,269.36	544,300.38	846.86

**Town of Mansfield
Investment Pool
As of March 31, 2009**

	Equity Percentage	Equity In Investments	Equity In Cash Equiv.	Total Equity
Cemetery Fund	65.050%	348,252.74	5,814.66	354,067.40
School Non-Expendable Trust Fund	0.092%	492.53	8.22	500.76
Compensated Absences Fund	34.858%	186,616.36	3,115.87	189,732.23
Total Equity by Fund	100.000%	535,361.63	8,938.75	544,300.38

<u>Investments</u>	<u>Market Value</u>
<u>Stock Funds:</u>	
Fidelity - Select Utilities Growth	31,405.72
Bank of America - Columbia Lg Cap Index	9,205.65
Bank of America - Columbia Multi-Adv Intl	2,993.37
Bank of America - Columbia Mid Cap Index	1,276.30
Bank of America - Columbia Small Cap Index	938.06
Sub-Total Stock Funds	<u>45,819.10</u>
<u>Bond Funds:</u>	
Wells Fargo Advantage Funds-Corp Bond Inv	52,256.94
T. Rowe Price - U. S. Treasury Long-Term	64,262.34
People's Securities, Inc. - U.S. Treasury Notes	66,695.56
Bank of America-Columbia Intertim Core Bond	6,612.80
Bank of America-Columbia High Income Fund	852.85
Bank of America-Columbia Interm Bond	7,161.04
Vanguard - GNMA Fund	290,510.94
Sub-Total Bond Funds	<u>488,352.47</u>
<u>Public Real Estate Investment Trust</u>	
Columbia Real Estate Equity Fund	<u>1,190.06</u>
<u>Cash Equivalents:</u>	
Columbia Money Market Fund - Trust	<u>8,938.75</u>
Total Investments	<u>544,300.38</u>

<u>Allocation</u>	<u>Amount</u>	<u>Percentage</u>
Stocks	45,819.10	8.42%
Bonds	488,352.47	89.72%
Public Real Estate Investment Trust	1,190.06	0.22%
Cash Equivalents	8,938.75	1.64%
Total Investments	<u>544,300.38</u>	<u>100.00%</u>

EASTERN HIGHLANDS HEALTH DISTRICT
BALANCE SHEET
AS OF MARCH 31, 2009
(with comparative totals for March 31, 2008)

<u>Assets</u>	March 31,	
	2009	2008
Cash and cash equivalents	\$ 289,141	\$ 274,189
Total Assets	\$ 289,141	\$ 274,189
<u>Liabilities and Fund Balance</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 2,503	\$ -
Total Liabilities	2,503	-
<u>Fund Balance</u>		
Fund Balance:		
Reserved for Prior Year Encumbrances		150
Unreserved, undesignated	286,638	274,039
Total Fund Balance	286,638	274,189
Total Liabilities & Fund Balance	\$ 289,141	\$ 274,189

EASTERN HIGHLANDS HEALTH DISTRICT
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 AS OF MARCH 31, 2009
 (with comparative totals for March 31, 2008)

	Adopted Budget 2008/09	March 31,	
		2009	2008
Operating Revenues:			
Member Town Contributions	\$ 362,240	\$ 272,090	\$ 257,395
State Grants	171,230	171,858	172,905
Septic Permits	48,520	20,030	24,790
Well Permits	27,190	9,240	19,280
Soil Testing Service	58,480	21,754	31,695
Food Protection Service	38,780	40,838	34,198
B100a Reviews	27,760	16,175	16,185
Septic Plan Review	39,270	16,070	24,120
Other Health Services	17,840	9,544	4,197
Total Operating Revenues	791,310	577,598	584,765
Operating Expenditures:			
Salaries & Wages	536,470	342,837	359,138
Benefits	177,000	124,085	119,373
Miscellaneous Benefits	5,240	2,408	2,009
Insurance	14,900	14,025	14,201
Professional & Technical Services	18,100	9,750	8,832
Other Purchased Services	27,640	6,696	6,588
Other Supplies	8,500	1,011	1,376
Equipment - Minor	2,460	1,002	1,303
Total Operating Expenditures	790,310	501,814	512,820
Transfers Out:			
Transfers to CNR	1,000	-	70,000
Total Operating Expenditures & Transfers Out	791,310	501,814	582,820
Operating Income/(Loss)	-	75,784	1,945
Fund Balance, July 1	210,703	210,854	272,244
Fund Balance, End of Period	\$ 210,703	\$ 286,638	\$ 274,189

EASTERN HIGHLANDS HEALTH DISTRICT
 CAPITAL NONRECURRING FUND BALANCE SHEET
 AS OF MARCH 31, 2009
 (with comparative totals for March 31, 2008)

	March 31,	
	2009	2008
<u>Assets</u>		
Cash and cash equivalents	\$ 71,698	\$ 95,764
 Total Assets	\$ 71,698	\$ 95,764
<u>Fund Balance</u>		
Fund Balance:		
Reserved for Prior Year Encumbrances	\$ -	\$ -
Unreserved, undesignated	71,698	95,764
 Total Fund Balance	\$ 71,698	\$ 95,764

EASTERN HIGHLANDS HEALTH DISTRICT
 CAPITAL NONRECURRING FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 AS OF MARCH 31, 2009
 (with comparative totals for March 31, 2008)

	March 31,	
	2009	2008
Operating Revenues:		
State Grants		
Transfers In-G/F	\$ -	\$ 70,000
Total Operating Revenues	-	70,000
Operating Expenditures:		
Vehicles	12,476	42,460
Computer Equipment	23,991	5,274
Technology Study - Prof & Tech Services		5,000
Total Operating Expenditures	36,467	52,734
Operating Income/(Loss)	(36,467)	17,266
Fund Balance, July 1	108,164	78,498
Fund Balance, End of Period	\$ 71,698	\$ 95,764

**MANSFIELD DOWNTOWN PARTNERSHIP
BALANCE SHEET
AS OF MARCH 31, 2009
(with comparative totals for March 31, 2008)**

	March 31,	
	2009	2008
<u>ASSETS</u>		
Cash & Cash Equivalents	\$ 224,809	\$ 164,598
Accounts Receivable	900	900
Total Assets	\$ 225,709	\$ 165,498

<u>FUND BALANCE</u>		
Fund Balance, Unreserved	\$ 225,709	\$ 165,498
Total Fund Balance	\$ 225,709	\$ 165,498

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

	Actual 2000/01	Actual 2001/02	Actual 2002/03	Actual 2003/04	Actual 2004/05	Actual 2005/06	Actual 2006/07	Actual 2007/08	Amended 2008/09	Actual March 09	Estimated 2008/09	Proposed 2009/10
Revenues:												
Intergovernmental:												
Mansfield General Fund/CNR	\$ 32,500	\$ 20,000	\$ 30,000	\$ 41,500	\$ 50,000	\$ 62,000	\$ 62,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Uconn		32,500	45,000	46,500	60,000	62,000	62,000	125,000	125,000	125,000	125,000	125,000
Mansfield Capital Projects *						60,000						
Leyland Share - Relocation								30,210				
Membership Fees			10,040	13,085	17,355	20,282	19,215	21,820	19,000	18,885	18,000	18,000
Local Support				1,500	1,500							
State Support						4,993						
Contributions/Other					200	2,165	(165)			50		
Total Revenues	32,500	52,500	85,040	102,585	129,055	211,440	143,050	302,030	269,000	268,935	268,000	268,000
Operating Expenditures:												
Salaries and Benefits		15,531	71,378	73,007	83,974	92,800	107,140	121,544	136,430	95,029	136,037	135,660
Professional & Technical	930	9,519	7,386	5,406	8,397	63,068	44,967	31,817	135,000	21,689	42,211	78,950
Relocation Costs							20,000	40,420				
Office Rental		3,600	11,000	11,800	13,181	13,775	16,451	17,565	18,400	15,184	18,400	15,900
Insurance			1,650	1,760	1,764	1,772	1,702	1,704	2,060	1,713	1,704	1,720
Purchased Services			8,029	5,005	6,092	9,065	7,092	7,003	6,950	5,811	6,950	6,750
Supplies & Services		3,980	4,704	2,837	2,463	4,075	2,055	2,733	2,950	1,858	2,950	2,900
Contingency									25,000		25,000	25,000
Total Operating Expenditures	930	32,630	104,147	99,815	115,871	184,555	199,407	222,786	326,790	141,285	233,252	266,880
Operating Income/(Loss)	31,570	19,870	(19,107)	2,770	13,184	26,885	(56,357)	79,244	(57,790)	127,650	34,748	1,120
Fund Balance, July 1		31,570	51,440	32,333	35,103	48,287	75,172	18,815	98,059	98,059	98,059	132,807
Fund Balance, End of Period	\$ 31,570	\$ 51,440	\$ 32,333	\$ 35,103	\$ 48,287	\$ 75,172	\$ 18,815	\$ 98,059	\$ 40,269	\$ 225,709	\$ 132,807	\$ 133,927

	Actual 2000/01	Actual 2001/02	Actual 2002/03	Actual 2003/04	Actual 2004/05	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Budget 2009/10
Contribution Recap:										
Mansfield	\$ 32,500	\$ 20,000	\$ 30,000	\$ 41,500	\$ 50,000	\$ 62,000	\$ 62,000	\$ 125,000	\$ 125,000	\$ 125,000
Mansfield Capital Projects						60,000				
UCONN		32,500	45,000	46,500	60,000	62,000	62,000	125,000	125,000	125,000
Total Contributions	\$ 32,500	\$ 52,500	\$ 75,000	\$ 88,000	\$ 110,000	\$ 184,000	\$ 124,000	\$ 250,000	\$ 250,000	\$ 250,000

*Note: Mansfield Capital Projects -- 400-84103

10/24/05	Council authorized for legal	\$ 10,000
10/24/05	Council authorized for reloc assistance plan (Phil Michalowski)	20,000
03/27/06	Council authorized for relocation agreements (Olsen & LaJoie)	30,000
		<u>\$ 60,000</u>

Relocation Paid:

Curtis Olsen (8/17/06 & 10/24/06)	\$ 20,000
Kathy LaJoie (08/09/07)	40,420
Reimbursement from Leyland	(30,210)
Net Relocation Expense	<u>\$ 30,210</u>

**TOWN OF MANSFIELD
DOWNTOWN REVITALIZATION & ENHANCEMENT PROJECTS #84120 & 84122
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
AS OF MARCH 31, 2009**

	Project Length	
	Budget	Actual
Operating Revenues:		
Intergovernmental Revenues -		
USDA Rural Development Grant	\$ 140,000	\$ 140,000
DECD STEAP Grant	1,000,000	489,231
Urban Action Grant	2,500,000	
Leyland Share-MDP Design		9,000
Total Operating Revenues	3,640,000	638,231
Operating Expenditures:		
Downtown Revitalization & Enhancement:		
Legal Services	179,729	179,772
Legal Services - DECD Contract	12,442	2,442
Architects & Engineers	338,000	229,916
Construction Costs	495,000	
Construction - Storrs Road	2,392,558	
Construction - Walkway	222,271	222,271
Total Operating Expenditures	3,640,000	634,401
Operating Income/(Loss)		3,830
Fund Balance, July 1		
Fund Balance, End of Period	\$ -	\$ 3,830

SCHOOLS AND TOWN
March 31, 2009

	Schools	Town	Total
Balance at July 1, 2008	\$655,000	\$1,850,000	\$2,505,000
Issued During Period			
Retired During Period			
Balance at 03/31/09	<u>\$655,000</u>	<u>\$1,850,000</u>	<u>\$2,505,000</u>

CHANGES IN BOND AND NOTES OUTSTANDING

	Serial Bonds	BAN's	Promissory Note	Total
Balance at July 1, 2008	\$2,505,000			\$2,505,000
Debt Issued				
Debt Retired				
Balance at 03/31/09	<u>\$2,505,000</u>			<u>\$2,505,000</u>

Description	Original Amount	Payment Date P & I I		Bonds	BAN's	Promissory Note	Total
1989 General Obligation	5,000,000	6/15	12/15	50,000			50,000
1990 General Obligation	2,525,000	6/15	12/15	100,000			100,000
2004 Town Taxable Gen. Obligation Bo	2,590,000	6/01	12/01	1,455,000			1,455,000
2004 School General Obligation Bond	940,000	6/01	12/01	505,000			505,000
2004 Town General Obligation Bond	725,000	6/01	12/01	395,000			395,000
	<u>\$11,780,000</u>			<u>\$2,505,000</u>			<u>\$2,505,000</u>

DETAIL OF DEBT OUTSTANDING
SCHOOLS AND TOWNS
March 31, 2009

	<u>Original Amount</u>	<u>Balance 3/31/09</u>
Schools		
Consists of -		
1989 General Obligation Bonds:		
Window Project/Sheds	250,000	
Asbestos Removal	666,000	12,312
Code Compliance	729,000	14,845
Expansion & Renovation	3,130,000	22,843
1990 General Obligation Bonds:		
Schools Expansion	2,525,000	100,000
2004 General Obligation Bonds:		
MMS IRC	940,000	505,000
	<u>\$8,240,000</u>	<u>\$655,000</u>
Town		
Consists of -		
1989 General Obligation Bonds:		
Route 275 Sidewalk	\$225,000	
2004 Taxable GOB - Community Center	2,590,000	1,455,000
2004 General Obligation - Library	725,000	395,000
	<u>\$3,540,000</u>	<u>\$1,850,000</u>
Total Debt Outstanding	<u>\$11,780,000</u>	<u>\$2,505,000</u>

TOWN OF MANSFIELD
SUMMARY OF INVESTMENTS
March 31, 2009

ALL OTHER FUNDS:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 03/31/09
State Treasurer	9,800,189	0.953	Various	Various	9,200
Total Accrued Interest @ 03/31/09					9,200
Interest Received 7/1/08 - 03/31/09					<u>105,887</u>
Total Interest, General Fund, 03/31/09					<u><u>115,087</u></u>

CAPITAL FUND:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 03/31/09
State Treasurer			Various	Various	
Total Accrued Interest @ 03/31/09					
Interest Received 7/1/08 - 03/31/09					<u> </u>
Total Interest, Capital Fund @ 03/31/09					<u><u> </u></u>

HEALTH INSURANCE FUND:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 03/31/09
MBIA - Class	1,417,251	0.24	Various	Various	388
State Treasurer	129,544	0.953	Various	Various	106
Total Accrued Interest @ 03/31/09					494
Interest Received 7/1/08 - 03/31/09					<u>9,477</u>
Total Interest, Health Insurance Fund @ 03/31/09					<u><u>9,971</u></u>

Town of Mansfield
Memo

DATE April 1, 2009
 To: Matt Hart, Town Manager
 Jeffrey Smith, Director of Finance
 From: Christine Gamache, Collector of Revenue
 Subject: Amounts and % of Collections for 7/1/08 to 3/31/09 comparable to 7/1/07 to 3/31/08

	GRAND LST 2007	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	DELINQUENT BALANCE	% DEL
RE	20,589,946	14,048	20,603,994	20,221,616	98.1%	382,378	1.9%
PER	882,817	(11,738)	871,078	832,696	95.6%	38,383	4.4%
MV	1,741,906	(39,914)	1,701,993	1,595,117	93.7%	106,876	6.3%
TOTAL	23,214,669	(37,604)	23,177,065	22,649,429	97.7%	527,636	2.3%
MVS	213,327.60	(7,734.74)	205,593	174,956	85.1%	30,637	14.9%
TOTAL	23,427,997	(45,339)	23,382,658	22,824,385	97.6%	558,273	2.4%
PRIOR YEARS COLLECTION July 1, 2008 to March 31, 2009							
Suspense Collections		23,078.60		Suspense Interest Less Fees		33,033.52	
Prior Years Taxes		<u>227,061.26</u>		Interest and Lien Fees		<u>108,993.11</u>	
		<u>250,139.86</u>				<u>142,026.63</u>	

	GRAND LST 2006	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	DELINQUENT BALANCE	% DEL
RE 1st	19,125,476	27,994	19,153,470	18,860,135	98.5%	293,334	1.5%
PER 1st	801,090	(2,958)	798,132	786,827	98.6%	11,305	1.4%
MV	1,656,385	(40,188)	1,616,197	1,518,061	93.9%	98,136	6.1%
TOTAL	21,582,950	(15,152)	21,567,799	21,165,023	98.1%	402,775	1.9%
MVS	204,980	(3,282)	201,698	169,658	84.1%	32,039	15.9%
TOTAL	21,787,930	(18,434)	21,769,496	21,334,682	98.0%	434,815	2.0%
PRIOR YEARS COLLECTION July 1, 2007 to March 31, 2008							
Suspense Collections		6,448		Suspense Interest Less Fees		5,238	
Prior Years Taxes		<u>183,479</u>		Interest and Lien Fees		<u>90,643</u>	
		<u>189,926</u>				<u>95,881</u>	

**TOWN OF MANSFIELD
BOARD OF EDUCATION
RECAP OF SPECIAL EDUCATION REVENUES AND EXPENDITURES**

As of March 31, 2009

REVENUE:

TUITION REVENUE:

RECEIVED TO DATE	32,052.92
OUTSTANDING RECEIVABLE	<u>28,991.08</u>
TOTAL TUITION REVENUE	61,044.00

EXCESS COST & STATE AGENCY GRANT	117,743.00
SERVICES FOR THE BLIND	0.00
MEDICAID REIMBURSEMENT PROGRAM	9,081.25

TOTAL REVENUES		187,868.25
----------------	--	------------

EXPENDITURES:

TUITION PAYMENTS (BALANCE):

PUBLIC	71,154.37
PRIVATE	(113,490.02)
STATE AGENCY/PUBLIC	40,000.00
STATE AGENCY/PRIVATE	50,000.00

TOTAL TUITION PAYMENTS UNDER (OVER) BUDGET	47,664.35
--	-----------

TUITION COST OF REGULAR EDUCATION STUDENT PLACED BY THE STATE	0.00
(none at this time)	

OCCUPATIONAL & PHYS THERAPY - UNDER (OVER) BUDGET (A/C 112-62104-XXXXX-52)	20,948.63
---	-----------

TRANSPORTATION UNDER (OVER) BUDGET	<u>20,751.90</u>
------------------------------------	------------------

TOTAL EXPENDITURES BALANCE - UNDER (OVER)		89,364.88
---	--	-----------

TOTAL BALANCE UNDER (OVER) BUDGET		<u><u>277,233.13</u></u>
-----------------------------------	--	--------------------------

CAPITAL PROJECTS - OPEN SPACE
STATUS REPORT THROUGH MARCH 31, 2009

CAT - 5/7/2009 4:26 PM

Acreage	Total Budget	Expended Thru 6/30/2008	Current Year Expenditures	Estimated Unexpended Balance	Anticipated Grants
	\$4,256,855				
	Expenditures Prior to 92/93	130,790			
	UNALLOCATED COSTS:				
	Appraisal Fees - Various	17,766			
	Financial Fees	8,975			
	Legal Fees	10,710			
	Survey & Inspections	6,475			
	Outdoor Maintenance	8,240	(27)		
	Major Additions - Improvements	3,000			
	Miscellaneous Costs	2,927			
	Forest Stewardship-50' Cliff Preserve	3,852			
	Parks Coordinator	103,604			
	PROPERTY PURCHASES:				
	Bassetts Bridge Rd Lots 1,2,3	8.23	128,439		
	Baxter Property	25.80	163,330		
	Bodwell Property	6.50	42,703		
	Boettiger, Orr, Parish Property	106.00	101,579		
	Dorwart Property		6,750	327,772	
	Dunnack Property	32.00	35,161		
	Eaton Property	8.60	162,236		
	Ferguson Property	1.19	31,492		
	Fesik Property	7.40	7,636		
	Hatch/Skinner Property	35.33	291,780		
	Holinko Property	18.60	62,576		
	Larkin Property	11.70	24,202		
	Lion's Club Park			81,871	
	McGregor Property	2.10	8,804		
	McShea Property		1,500		
	* Merrow Meadow Park Develop.	15.00			
	Momeau Property		4,310		
	Mulberry Road (Joshua's Trust)	5.90		12,500	
	Mullane Property (Joshua's Trust)	17.00	10,000		
	Olsen Property	59.75	104,133		
	Porter Property	6.70	135,466		
	Reed Property	23.70	69,527		
	Rich Property	102.00	283,322		
	Sibley Property	50.57	90,734		
	Swanson Property (Browns Rd)	29.00	64,423		
	Thompson/Swaney Prop. (Bone Mill)		1,500		
	Torrey Property	29.50	91,792		
	Vernon Property	3.00	31,732		
	Estate of Vernon - Property	68.41	257,996		
	Warren Property	6.80	24,638		
	Watts Property	23.50	92,456		
	670.25	\$4,256,855	\$2,626,556	\$422,116	\$1,208,183
				\$0	

Project Name		Breakdown of Expenditures of Prior to 92/93	
85105 - Local Funds 94/95	\$250,000	White Cedar Swamp - Purchase	\$50,000
85105 - Local Funds 90/91	227,855	Appraisal Fees	250
85105 - Local Funds 97/98	250,000	Financial Fees	5,457
85105 - Local Funds 98/99	250,000	Miscellaneous Costs	605
85105 - Local Funds 99/00	250,000	Unidentifiable (Prior 89/90)	74,478
85105 - Local Funds 00/01	250,000		
85105 - Local Support June 15, 2001	5,000		
85105 - Local Funds 01/02	250,000		
85105 - Local Funds 02/03	75,000		
85105 - Local Funds 03/04	100,000		
85105 - State Support - Rich Property	60,000		
85105 - State Support - Hatch/Skinner Property	126,000		
85105 - State Support - Olsen Property	50,000		
85105 - State Support - Vernon Property	113,000		
85105 - Authorized (Unissued) Bonding - 06/07	1,000,000		
85114 - Bonded Funds	1,000,000		
	\$4,256,855		

*The Merrow Meadow Park property was donated to us. Funds were expended to improve the property, supported partially by a State grant in the amount of \$63,600.

MAINTENANCE PROJECTS - CAPITAL 86260

Date	Project Description	Status	Estimated Cost	Paid/EnC.	Actual Balance	Estimated Balance
06/30/08	Ending Balance				\$ 29,302	
08/09	Year-end Board Funding				-	10,000
08/09	Year-end Board Funding				-	150,000
7/1/2008 Beginning Balance					29,302	189,302
1	Evaluation of Siemen's Project (Fuss & O'Neill - 7464)	Completed 9/08		1,200	28,102	
2	Fire Alarm Parts - Town Buildings and Schools (Johnstone Supply - 10424)	Completed 9/08		769	27,333	
3	Variable Speed Drive for MCC Heat (Trane - 10564)	Completed 9/08		1,273	26,060	
4	Heating at MCC (Major Electric - 10840)	Completed 9/08		295	25,765	
5	Parts for MCC Repairs (Allston Supoply - 108110)	Completed 9/08		252	25,513	
6	Maintenance Equipment (Allston Supply - 108111)	Completed 10/08		1,112	24,401	
7	MCC Settlement Agreement (Industrial Construction)	Pymnt 9/08		2,742	21,659	
8	Parts for New Greenhouses - Elementary Schools (WH Milikowski - 108101)	Completed 10/08		1,158	20,501	
9	Furnace at Fire Station #207 (Johnstone Supply - 108114)	Completed 1/09		4,231	16,270	
10	Computer Monitors - Facilities Management Dept. (CDW Government - 108100)	Completed 10/08		640	15,630	
11	Door Lock Repair for Security Systems (Professional Lock)	Completed 10/08		2,200	13,430	
12	Fence for Compactor at Southeast (Arrow Fence)	Completed 10/08		7,475	5,955	
13	Doors at MMS (NE Door Closer)	Completed 10/08		1,637	4,318	
14	Concrete Pads for Southeast Compactor (JJ Mottes Co.)	Completed 10/08		911	3,407	
15	Bollards for Senior Center Parking (Arrow Fence - 108113)	Completed 10/08		3,520	(113)	
16	Parts for Pad at Southeast (OL Willard)	Completed 10/08		301	(414)	
17	Combination AC/Heating Unit installation at Town Hall (EHHD & Fac. Mgmnt offices) (Johnstone Supply)	Open 10/08	3,000	2,632	(3,046)	
18	Concrete for Compost Bins (Wheaton Mobile Concrete)	Completed 11/08		720	(3,766)	
19	Install Oil Burner - Vinton School (MDL Mechanical - 108116)	Completed 12/08		3,350	(7,116)	

20	2009 Ford Ranger Crowley Ford - 11068	Completed 1/09		18,192	(25,308)	
21	Industrial Dehumidifier for Maintenance Shop Advanced Environmental Eqpt.)	Completed 1/09		1,853	(27,161)	
22	Replace Security System at Senior Center (Sonitrol)	Completed 3/09		5,305	(32,466)	
23	Install automatic doors at Goodwin School (Professional Lock)	Completed 4/09		7,479	(39,945)	120,055

AWARD OF CONTRACTS BY OTHER THAN
FORMAL COMPETITIVE BID
FISCAL YEAR 08/09

Contractor	Project	Contract Date	Contract Amount	Other Solicited Vendors	Reason for not using Formal Bid Procedure
Beta Group, Inc.	Gurleyville Road Bridge Eng. Svcs	8/26/2008	29,800.00	9 Proposals	RFP
W h Preuss & Sons	Mower w/Diesel Engine	9/23/2008	12,879.00	N/A	State Bid

Town of Mansfield
YTD Revenue Summary By Source
Fiscal Year: 2009

Account Description	Estimated Revenue	Debits	Credits	Remaining	Pct Used
111 General Fund - Town					
40101 Current Year Levy	22,888,695.00	32,083.58	22,681,841.93	238,936.65	98.96
40102 Prior Year Levy	200,000.00	10,778.92	237,305.85	-26,526.93	113.26
40103 Interest & Lien Fees	125,000.00	4,719.88	125,405.50	4,314.38	96.55
40104 Motor Vehicle Supplement	175,000.00	525.33	174,990.12	535.21	99.69
40105 Susp. Coll. Taxes - Trnsc.	6,000.00	284.05	23,359.41	-17,075.36	384.59
40106 Susp. Coll. Int. - Trnsc.	4,000.00	24.75	33,058.18	-29,033.43	825.84
40108 Motor Vehicle Penalty	.00	20.00	372.58	-352.58	.00
40201 Misc Licenses & Permits	2,100.00	.00	1,993.00	107.00	94.90
40202 Sport Licenses	700.00	4.00	289.00	415.00	40.71
40203 Dog Licenses	7,500.00	-72.80	4,055.00	3,372.20	55.04
40204 Conveyance Tax	150,000.00	.00	60,541.26	89,458.74	40.36
40210 Trailer & Subdivision Permits	8,000.00	.00	3,370.00	4,630.00	42.13
40211 Zoning Permits	20,000.00	1,320.00	14,750.00	6,570.00	67.15
40212 Zba Applications	2,000.00	.00	2,800.00	-800.00	140.00
40214 Iwa Permits	5,000.00	125.00	4,125.00	1,000.00	80.00
40223 Sewer Permits	50.00	.00	.00	50.00	.00
40224 Road Permits	1,500.00	150.00	806.00	844.00	43.73
40230 Building Permits	210,000.00	492.58	114,644.50	95,848.08	54.36
40231 Adm Cost Reimb-permits	100.00	2.00	100.00	2.00	98.00
40232 Housing Code Permits	84,900.00	.00	69,440.00	15,460.00	81.79
40233 Housing Code Penalties	100.00	.00	.00	100.00	.00
40234 Landlord Registrations	1,000.00	5,700.00	7,075.00	-375.00	137.50
40352 Payment In Lieu Of Taxes	1,850.00	.00	1,493.00	357.00	80.70
40357 Social Serv Block Grant	3,650.00	.00	3,766.00	-116.00	103.18
40401 Education Assistance	10,070,680.00	.00	5,035,338.00	5,035,342.00	50.00
40402 School Transportation	283,060.00	.00	.00	283,060.00	.00
40451 Pilot - State Property	8,368,470.00	.00	8,396,688.72	-28,218.72	100.34
40454 Circuit Crt-parking Fines	.00	.00	1,595.00	-1,595.00	.00
40455 Circuit Breaker	38,800.00	.00	42,698.78	-3,898.78	110.05
40456 Tax Relief For Elderly	2,000.00	.00	2,000.00	.00	100.00
40457 Library - Connecticut/ill	14,000.00	.00	.00	14,000.00	.00
40458 Library - Basic Grant	2,500.00	.00	2,473.00	27.00	98.92
40459 Tax Credit New Mfg Equipment	3,900.00	.00	6,034.30	-2,134.30	154.73
40460 Boat Reimbursement	2,500.00	.00	2,502.91	-2.91	100.12
40462 Disability Exempt Reimb	800.00	.00	1,287.22	-487.22	160.90
40465 Emerg Mgmt Performance Grant	7,000.00	.00	7,658.66	-658.66	109.41
40469 Veterans Reimb	6,900.00	.00	6,466.92	433.08	93.72
40494 Judicial Revenue Distribution	3,000.00	.00	7,969.50	-4,969.50	265.65
40496 Pilot-holinko Estates	13,500.00	.00	.00	13,500.00	.00
40604 Data Process Serv-reg 19	10,700.00	.00	10,700.00	.00	100.00
40605 Region 19 Financial Serv	75,110.00	.00	75,110.00	.00	100.00
40606 Health District Services	14,860.00	.00	.00	14,860.00	.00
40610 Recording	50,000.00	.00	37,988.00	12,012.00	75.98
40611 Copies Of Records	18,450.00	.00	7,508.90	10,941.10	40.70
40612 Vital Statistics	5,000.00	10.00	6,271.00	-1,261.00	125.22
40613 Sale Of Maps/regs	100.00	.00	38.00	62.00	38.00
40620 Police Service	25,000.00	7,137.00	24,815.00	7,322.00	70.71
40622 Redemption/Release Fees	3,000.00	.00	2,426.00	574.00	80.87
40625 Animal Adoption Fees	1,600.00	.00	656.00	944.00	41.00

Town of Mansfield
 YTD Revenue Summary By Source
 Fiscal Year: 2009

Account Description	Estimated Revenue	Debits	Credits	Remaining	Pct Used
40628 Redemption Fees-Hampton/Scot	400.00	.00	95.00	305.00	23.75
40629 Adoption Fees-Hampton Scotland	20.00	.00	10.00	10.00	50.00
40641 Postage On Overdue Books	17,000.00	461.25	13,781.43	3,679.82	78.35
40650 Blue Prints	100.00	.00	19.00	81.00	19.00
40656 Reg Dist 19 Grnds Mntnce	75,830.00	.00	75,830.00	.00	100.00
40663 Zoning Regulations	250.00	.00	80.50	169.50	32.20
40671 Day Care Grounds Maintenance	10,700.00	.00	.00	10,700.00	.00
40674 Charge for Services	2,000.00	.00	.00	2,000.00	.00
40678 Celeron Sq Assoc Bikepath Main	2,700.00	.00	2,700.00	.00	100.00
40684 Cash Overage/Shortage	.00	63.25	.00	63.25	.00
40702 Parking Tickets - Town	4,500.00	.00	10,730.00	-6,230.00	238.44
40710 Building Fines	250.00	.00	1,080.00	-830.00	432.00
40711 Landlord Registration Penalty	90.00	.00	.00	90.00	.00
40715 Ordinance Violation Penalty	.00	.00	270.00	-270.00	.00
40801 Rent	5,590.00	.00	4,446.00	1,144.00	79.53
40804 Rent - Historical Soc	2,000.00	.00	2,350.00	-350.00	117.50
40807 Rent - Town Hall	500.00	.00	100.00	400.00	20.00
40808 Rent - Senior Center	100.00	.00	.00	100.00	.00
40813 General Assistance - Indiv.	.00	10,786.34	10,786.34	.00	.00
40817 Telecom Services Payment	100,000.00	.00	30,186.32	69,813.68	30.19
40820 Interest Income	550,000.00	24,145.24	130,031.80	444,113.44	19.25
40825 Rent - R19 Maintenance	2,790.00	.00	.00	2,790.00	.00
40890 Other	2,750.00	239.48	6,214.07	-3,224.59	217.26
40928 School Cafeteria	2,500.00	.00	2,500.00	.00	100.00
Total 111 General Fund - Town	43,698,145.00	98,999.85	37,535,017.70	6,262,127.15	85.67
***** GRAND TOTAL *****	43,698,145.00	98,999.85	37,535,017.70	6,262,127.15	85.67

Total Number of Accounts: 82

----- SELECTION LEGEND -----
 Account Type: R
 Fund: 111 TO 111

Town of Mansfield
 YTD Expenditure Summary By Activity
 Fiscal Year: 2009

Account Description	Appropriations	Pre-encumbrance	Encumbrance	Expenditures	Remaining Balance
111 General Fund - Town					
General Government					
11100 Legislative	74,495.00	.00	.00	63,163.11	11,331.89
12100 Municipal Management	187,730.00	.00	.00	134,108.85	53,621.15
12200 Human Resources	118,840.00	.00	.00	62,537.44	56,302.56
13100 Town Attorney	20,000.00	.00	.00	.00	20,000.00
13200 Probate	2,120.00	.00	.00	2,033.16	86.84
14200 Registrars	54,360.00	.00	.00	36,211.85	18,148.15
15100 Town Clerk	184,710.00	.00	2,885.61	125,861.69	55,962.70
15200 General Elections	17,550.00	.00	.00	9,834.20	7,715.80
16100 Finance Administration	71,160.00	.00	.00	45,121.49	26,038.51
16200 Accounting & Disbursements	258,270.00	.00	.00	215,345.83	42,924.17
16300 Revenue Collections	148,630.00	.00	252.69	106,981.24	41,396.07
16401 Board Of Assessment Appeals	.00	.00	.00	224.58	-224.58
16402 Property Assessment	197,490.00	.00	64,750.00	140,748.22	-8,008.22
16510 Central Copying	39,000.00	.00	.00	38,330.85	669.15
16511 Central Services	33,500.00	.00	.00	27,839.11	5,660.89
16600 Information Technology	64,700.00	.00	.00	64,699.86	.14
30900 Facilities Management	839,370.00	.00	25,606.22	717,726.92	96,036.86
Total General Government	2,311,925.00	.00	93,494.52	1,790,768.40	427,662.08
Public Safety					
21200 Police Services	843,690.00	.00	786.86	197,728.82	645,174.32
21300 Animal Control	88,070.00	.00	.00	59,335.00	28,735.00
22101 Fire Marshal	123,040.00	.00	3,847.52	87,509.54	31,682.94
22155 Fire & Emerg Services Admin	207,700.00	.00	.00	110,587.39	97,112.61
22160 Fire & Emergency Services	1,353,640.00	.00	28,646.92	1,087,608.20	237,384.88
22300 Eagleville Fire Dept Inc	.00	.00	.00	.00	.00
23100 Emergency Management	49,970.00	.00	.00	29,845.80	20,124.20
Total Public Safety	2,666,110.00	.00	33,281.30	1,572,614.75	1,060,213.95
Public Works					
30100 Public Works Administration	32,680.00	.00	.00	102,114.01	-69,434.01
30200 Supervision & Operations	87,080.00	.00	418.00	61,253.46	25,408.54
30300 Road Services	754,330.00	.00	2,500.00	547,860.96	203,969.04
30400 Grounds Maintenance	314,150.00	.00	45.48	221,693.26	92,411.26
30600 Equipment Maintenance	544,510.00	.00	2,885.00	451,098.50	90,526.50
30700 Engineering	183,400.00	.00	.00	122,832.16	60,567.84
Total Public Works	1,916,150.00	.00	5,848.48	1,506,852.35	403,449.17
Community Services					
42100 Human Services Administration	277,430.00	.00	.00	133,995.05	143,434.95
42202 Mansfield Challenge - Winter	2,650.00	.00	.00	495.43	2,154.57
42204 Youth Employment - Middle Sch	4,000.00	.00	.00	2,244.00	1,756.00
42210 Youth Services	125,870.00	.00	.00	97,268.23	28,601.77
42300 Senior Services	216,360.00	.00	.00	153,881.04	62,478.96
43100 Library Services Admin	604,570.00	.00	5,583.08	423,472.22	175,514.70

Town of Mansfield
 YTD Expenditure Summary By Activity
 Fiscal Year: 2009

Account Description	Appropriations	Pre-encumbrance	Encumbrance	Expenditures	Remaining Balance
45000 Contributions To Area Agency	315,780.00	.00	27,245.00	218,463.61	70,071.39
Total Community Services	1,546,660.00	.00	32,828.08	1,029,819.58	484,012.34
Community Development					
30800 Building Inspection	160,490.00	.00	16,796.80	103,477.98	40,215.22
30810 Housing Inspection	103,760.00	.00	.00	85,735.88	18,024.12
51100 Planning Administration	230,160.00	.00	.00	159,432.25	70,727.75
52100 Planning/Zoning Inland/Wetlnd	24,050.00	.00	.00	2,695.39	21,354.61
58000 Boards and Commissions	6,500.00	.00	.00	1,612.06	4,887.94
Total Community Development	524,960.00	.00	16,796.80	352,953.56	155,209.64
Town-Wide Expenditures					
71000 Employee Benefits	2,385,750.00	.00	.00	1,908,585.85	477,164.15
72000 Insurance	118,330.00	.00	.00	114,752.00	3,578.00
73000 Contingency	225,095.00	.00	.00	.00	225,095.00
Total Town-Wide Expenditures	2,729,175.00	.00	.00	2,023,337.85	705,837.15
Other Financing					
92000 Other Financing Uses	954,660.00	.00	.00	954,660.00	.00
Total Other Financing	954,660.00	.00	.00	954,660.00	.00
Total 111 General Fund - Town	12,649,640.00	.00	182,249.18	9,231,006.49	3,236,384.33
***** GRAND TOTAL *****	12,649,640.00	.00	182,249.18	9,231,006.49	3,236,384.33

----- SELECTION LEGEND -----
 Account Type: E
 Fund: 111 TO 111

Mansfield Board of Education
 YTD Expenditure Summary By Activity
 Fiscal Year: 2009

Account Description	Appropriations	Pre-encumbrance	Encumbrance	Expenditures	Remaining Balance
112 General Fund - Board					
61101 Regular Instruction	7,191,150.00	.00	.00	4,388,599.82	2,802,550.18
61102 English	54,160.00	.00	752.64	40,087.42	13,319.94
61104 World Languages	10,740.00	.00	.00	7,692.97	3,047.03
61105 Health & Safety	8,870.00	.00	.00	2,496.79	6,373.21
61106 Physical Education	14,750.00	.00	.00	14,084.11	665.89
61107 Art	15,130.00	.00	477.15	9,437.72	5,215.13
61108 Mathematics	30,200.00	.00	830.28	17,568.19	11,801.53
61109 Music	19,800.00	.00	500.78	13,346.44	5,952.78
61110 Science	31,280.00	.00	693.25	18,285.23	12,301.52
61111 Social Studies	24,210.00	.00	112.20	16,418.27	7,679.53
61115 Information Technology	286,000.00	.00	3,175.30	272,395.82	10,428.88
61122 Family & Consumer Science	10,170.00	.00	2,728.80	4,628.68	2,812.52
61123 Technology Education	11,580.00	.00	120.82	10,201.79	1,257.39
61201 Special Ed Instruction	1,463,030.00	.00	.00	929,543.43	533,486.57
61202 Enrichment	391,260.00	.00	1,652.57	224,404.30	165,203.13
61204 Preschool	305,110.00	.00	217.50	194,594.66	110,297.84
61310 Remedial Reading/Math	356,060.00	.00	.00	300,340.95	55,719.05
61400 Summer School	36,000.00	.00	.00	40,285.38	-4,285.38
61600 Tuition Payments	310,000.00	.00	81,442.44	210,893.21	17,664.35
61900 Central Service-Instr Suppl.	245,440.00	.00	591.99	209,136.58	35,711.43
62102 Guidance Services	124,460.00	.00	.00	69,390.27	55,069.73
62103 Health Services	198,340.00	.00	158.55	145,475.03	52,706.42
62104 Outside Eval/Contracted Serv	211,000.00	.00	1,630.00	186,978.37	22,391.63
62105 Speech And Hearing Services	161,220.00	.00	877.94	186,647.14	-26,305.08
62106 Pupil Services - Testing	11,570.00	.00	.00	.00	11,570.00
62108 Psychological Services	300,310.00	.00	.00	174,504.17	125,805.83
62201 Curriculum Development	140,620.00	.00	10,070.33	75,208.57	55,341.10
62202 Professional Development	38,930.00	.00	6,008.45	20,103.99	12,817.56
62302 Media Services	63,550.00	.00	3,241.93	41,864.07	18,444.00
62310 Library	274,230.00	.00	2,835.39	167,073.25	104,321.36
62401 Board Of Education	625,980.00	.00	165.97	329,615.33	296,198.70
62402 Superintendent's Office	358,060.00	.00	689.90	241,423.37	115,946.73
62404 Special Education Admin	267,320.00	.00	825.00	181,347.16	85,147.84
62520 Principals' Office Services	928,830.00	.00	7,639.94	660,163.22	261,026.84
62521 Support Services - Central	32,620.00	.00	1,080.33	12,323.54	19,216.13
62523 Field Studies	13,500.00	.00	2,665.04	4,376.32	6,458.64
62601 Business Management	327,370.00	.00	.00	243,133.26	84,236.74
62710 Plant Operations - Building	1,779,110.00	.00	19,777.42	1,446,771.62	312,560.96
62801 Regular Transportation	720,800.00	.00	263,823.38	556,007.22	-99,030.60
62802 Spec Ed Transportation	162,000.00	.00	48,635.12	122,612.98	-9,248.10
63430 After School Program	40,330.00	.00	335.65	12,840.57	27,153.78
63440 Athletic Program	32,120.00	.00	767.20	17,778.23	13,574.57
68000 Employee Benefits	3,212,740.00	.00	.00	2,377,101.67	835,638.33
69000 Transfers Out To Other Funds	90,850.00	.00	.00	90,850.00	.00
Total 112 General Fund - Board	20,930,800.00	.00	464,523.26	14,288,031.11	6,178,245.63



Town of Mansfield Mansfield Fire Department



To: Matt Hart, Town Manager
From: John Jackman, Deputy Chief/Fire Marshal
CC: David Dagon, Chief
Date: Monday, May 04, 2009
Re: Proposed Fire Marshal Fees

As requested, I have developed a draft Fire Marshal Fee Ordinance for your consideration (attachment 1).

The draft contemplates charging fees for "new construction," and is applicable to all new construction, additions, renovations, and modernizations to buildings and structures that are regulated by the provisions of the Connecticut Fire Safety Code. It should be noted that the Fire Safety Code does not apply to one and two family dwellings, or accessory structures of one and two family dwellings.

It is estimated that if this ordinance had been in place on July 1, 2008, \$36,000 in fees would have been generated during this fiscal year (estimate based on construction from July 1, 2008 thru December 31, 2008).

As you may recall, I have been serving on the Connecticut Fire Prevention Code Advisory Committee (a statutory committee, which is charged with advising the State Fire Marshal on the development of a Fire Prevention Code for the State of Connecticut). The committee has recommended that the Fire Prevention Code clearly enable cost recovery. As the draft document is written, fees for new construction, annual inspections, approval of processes and permits have been included.

I have also been preparing a fee ordinance in anticipation of the adoption of the Connecticut Fire Prevention Code, which is on schedule to be adopted as a state regulation in January of 2010 (attachment 2).

It is estimated that once the state adopts the Fire Prevention Code and if the Town of Mansfield adopts the proposed ordinance that \$80,000 to \$100,000 in fees would have been generated during each fiscal year (estimate based on construction and inspection activities from July 1, 2008 thru December 31, 2008).

Proposed Fee Ordinance – FY 2009/2010

§ XXX-1. Legislative authority.

Pursuant to Chapters 541, 98 and 99 of the Connecticut General Statutes, as amended, the following penalties and schedule of fees are hereby established regarding the provisions of the Connecticut Fire Safety Code, as amended.

§ XXX-2. Schedule of fees.

- A. The fee for plan reviews for new construction, renovations, additions or modernization of buildings or structures shall be at the rate established in table 1, below. The basis upon which the fee is calculated shall be developed by the Building Department of the Town of Mansfield.
- 1) Additional plan review time required due to changes or revisions to previously approved plans, or major redesigns after initial plan review shall be billed on an actual cost basis, but shall not exceed an amount equal to the original plan review fee.
- B. Certificate of occupancy fees for new construction, renovations, additions or modernization of buildings or structures are set forth in table 2, below.
- C. All plan review permit and certificate of occupancy fees for new construction, renovations, additions or modernization of buildings or structures are due and payable when an application is submitted to the Office of the Fire Marshal.
- D. Effective January 1, 2011 and January 1st of each year thereafter, certificate of occupancy fees (Table 2) shall be adjusted annually. The annual fee adjustment shall be revised and implemented on the first day of each year, beginning January 1, 2011, by an amount equal to the percentage change in the Consumer Price Index for the preceding year ending on June 30, as prepared by the Department of Labor, Bureau of Labor, or a replacement index applicable to the Town of Mansfield. Each such newly adjusted fee shall be rounded up to the next higher whole dollar amount.

Comment [JEJ1]: Based on 7-1-08 through 12-31-08 estimated revenue 31,310 per year. See Table 1

Comment [JEJ2]: Optional section. Based on 7-1-2008 through 12-31-2008 estimated revenue expected to be in the range of \$5,800 per year. See Table 2

§ XXX-3. Refunds.

- A. When a permit or approval has been issued in accordance with the Connecticut Fire Safety Code and the owner/applicant abandons or discontinues the building project, or, if the permit is revoked by the Fire Marshal, the owner/applicant can make a written request for a refund. The fee for that portion of the work actually completed shall be computed and any excess fee shall be returned, except that a nonrefundable plan review/administrative minimum fee of \$40 or 15% of the cost of the permit, whichever is greater, will be retained at least.
- B. When a permit or approval application submitted under this section has been denied in accordance with the Connecticut Fire Safety Code, the owner/applicant can make a written request for a refund. Any excess fee shall be returned, less a nonrefundable plan review/administrative minimum fee of \$40 or 15% of the cost of the permit, whichever is greater.
- C. The Fire Marshal will calculate the refund due to the owner/applicant and forward it to the Finance Department for processing.

Proposed Fee Ordinance – FY 2009/2010

§ XXX-4. Penalties for offenses.

A. Starting work prior to obtaining approval from the Fire Marshal.

- 1) A penalty of \$250 will be added to a permit fee for starting work without a permit.
- 2) A penalty will not be assessed for emergency repair work.

§ XXX-5. Agencies exempt from fees; exception.

Agencies of the Town of Mansfield and the Mansfield Board of Education are required to comply with the provisions of the Connecticut Fire Safety Code, as amended; but shall not be required to pay any permit fees mandated by said Fire Safety Code, any amendment thereto, or under any Town ordinance relating thereto.

§ XXX-6. Savings Clause.

Should any court of competent jurisdiction declare any section or clause or provision of this Article to be illegal or unconstitutional, such decision shall affect only such section, clause or provision so declared illegal or unconstitutional, and shall not affect any other section, clause or provision of this Article.

Proposed Fee Ordinance – FY 2009/2010

Table 1.

Plan Review Fees for new construction, renovations, additions or modernization of buildings or structures

Fire Plan Review (Not Including R-3 Occupancies)	65% of the Building Permit Fee (100% for "Fast Track" Review)
Mechanical Plan Review (Fire Protection Systems)	100% of Building Permit Fee (135% for "Fast Track" Review)
Electrical Plan Review	35% of Building Permit Fee (70% for "Fast Track" Review)

Note: Fast track is an expedited plan review, which will be completed in one week or less.

Table 2. - These fees apply to multi-family residential (Not Including R-3 Occupancies) and commercial building permits for field inspections, approval and acceptance by the Office of the Fire Marshal.

Certificate of Occupancy Fees for field inspections, approval and acceptance

Floor Area	
0 - 10,000 sq. ft.	\$100.00
10,001 - 25,000 sq. ft.	\$200.00
25,001 - 50,000 sq. ft.	\$300.00
50,001 - 100,000 sq. ft.	\$500.00
100,001 - 200,000 sq. ft.	\$750.00
Greater than 200,001 sq. ft.	\$1,000.00
Manufactured Structures Set-Up Fee	\$25.00 per section, with a minimum fee of \$50.00 per permit

Proposed Fees – Fire Prevention Code and Fire Safety Code

§ XXX-1. Legislative authority.

Pursuant to Chapters 541, 98 and 99 of the Connecticut General Statutes, as amended, the following penalties and schedule of fees are hereby established regarding the provisions of the Connecticut Fire Prevention Code and Connecticut Fire Safety Code, as amended.

§ XXX-2. Schedule of fees.

- A. The fee for plan reviews for new construction, renovations, additions or modernization of buildings or structures shall be at the rate established in table 1, below. The basis upon which the fee is calculated shall be developed by the Building Department of the Town of Mansfield.
 - 1) Additional plan review time required due to changes or revisions to previously approved plans, or major redesigns after initial plan review shall be billed on an actual cost basis, but shall not exceed an amount equal to the original plan review fee.
- B. Certificate of occupancy fees for new construction, renovations, additions or modernization of buildings or structures are set forth in table 2, below.
- C. All plan review permit and certificate of occupancy inspection fees for new construction, renovations, additions or modernization of buildings or structures are due and payable when an application is submitted to the Office of the Fire Marshal.
- D. The owner or occupant of buildings that have any of the existing occupancy types listed in table 3 shall pay periodic inspection, permit, certificate, notice, or approval fees, according to fee schedule listed in Table 3. For the purposes of this section, “periodic inspection” means an inspection of the existing occupancy types listed in this section, as required by § 29-305 of the Connecticut General Statutes.
- E. Effective January 1, 2011 and January 1st of each year thereafter, the fees identified in tables 2, 3 and 4 shall be adjusted annually. The annual fee adjustment shall be implemented at the first of each year, beginning January 1, 2011, by an amount equal to the percentage change in the Consumer Price Index for the preceding year ending on June 30, as prepared by the Department of Labor, Bureau of Labor or a replacement index applicable to the Town of Mansfield. Each such newly adjusted fee shall be rounded to the next higher whole dollar.

§ XXX-3. Refunds.

- A. When a permit or approval has been issued in accordance with the Connecticut Fire Safety Code and Connecticut Fire Prevention Code and the owner/applicant abandons or discontinues the building project, or, if the permit is revoked by the Fire Marshal the owner/applicant can make a written request for a refund. That portion of the work actually completed shall be computed and any excess fee shall be returned, less a nonrefundable plan review/administrative fee equivalent to a minimum of \$40 or 15% of the cost of the permit, whichever is greater.

Proposed Fees – Fire Prevention Code and Fire Safety Code

- B. When a permit or approval application submitted under this section has been denied in accordance with the Connecticut Fire Safety Code and Connecticut Fire Prevention Code, the owner/applicant can make a written request for a refund. Any excess fee shall be returned, less a nonrefundable plan review/administrative fee equivalent to a minimum of \$40 or 15% of the cost of the permit, whichever is greater.
- C. The Fire Marshal will calculate the refund due to the owner/applicant and forward it to the Finance Department for process.

§ XXX-4. Penalties for offenses.

- A. Starting work prior to obtaining approval from the Fire Marshal.
 - 1) A penalty of \$250 will be added to a permit fee for starting work without a permit.
 - 2) A penalty will not be assessed for emergency repair work.
- B. Conducting an operation for which a permit is required by section 1.12.1 of the Connecticut Fire Prevention Code.
 - 1) A penalty of double the permit fee will be added to the permit fee for conducting an operation without a permit.
 - 2) A penalty will not be assessed for emergency repair work.

§ XXX-5. Agencies exempt from fees; exception.

Agencies of the Town of Mansfield and the Mansfield Board of Education are required to comply with the provisions of the Connecticut Fire Safety Code and Connecticut Fire Prevention Code, as amended; but shall not be required to pay any permit fees required under said Fire Safety Code or Fire Prevention Code, any amendment thereto or under any Town ordinance relating thereto.

TABLE 1.

Fire Plan Review (Not Including R-3 Occupancies)	65% of the Building Permit Fee (100% for "Fast Track" Review)
Mechanical Plan Review (Fire Protection Systems)	100% of Building Permit Fee (135% for "Fast Track" Review)
Electrical Plan Review	35% of Building Permit Fee (70% for "Fast Track" Review)

Note: Fast track is an expedited plan review, which will be conducted in one week or less.

Proposed Fees – Fire Prevention Code and Fire Safety Code

Table 2. - These fees apply to multi-family residential (Not Including R-3 Occupancies) and commercial building permits for field inspections, approval and acceptance by the Office of the Fire Marshal.

Certificate of Occupancy Fees for field inspections, approval and acceptance

Floor Area	
0 - 10,000 sq. ft.	\$100.00
10,001 - 25,000 sq. ft.	\$200.00
25,001 - 50,000 sq. ft.	\$300.00
50,001 - 100,000 sq. ft.	\$500.00
100,001 - 200,000 sq. ft.	\$750.00
Greater than 200,001 sq. ft.	\$1,000.00
Manufactured Structures Set-Up Fee	\$25.00 per section, with a minimum fee of \$50.00 per permit

Proposed Fees – Fire Prevention Code and Fire Safety Code

Table 3

Permit Requirements		
Operations and Materials	Permit Required	Permit Fee
Aircraft Hangars	For servicing or repairing aircraft	\$ 100.00 per year
Airport Terminal Buildings	For operation	\$ 100.00 per year
Ambulatory Health Care occupancy	To operate a ambulatory health care occupancy	See Permit Fee Table 4
Ammonium Nitrate	For storage	\$ 250.00 per year
Apartment Buildings and Dormitories	To operate an apartment building or dormitory	See Permit Fee Table 4
Automobile Wrecking Yards	To operate automobile wrecking yards	\$ 100.00 per year
Battery System	To operate stationary lead-acid battery systems having an electrolyte capacity of more than 100 gal (379 L) in sprinklered buildings or 50 gal (189 L) in nonsprinklered buildings	\$ 75.00 per year
Business occupancies	To operate a business occupancy	See Permit Fee Table 4
Candles, Open Flames, and Portable Cooking	To use in connection with assembly areas, dining areas of restaurants, or drinking establishments	\$ 30.00 – Single Use \$ 60.00 – Multi-Use
Fairs – No rides	To conduct the events	\$ 50.00 per event
Cellulose Nitrate Film	For storage, handling, or use	\$ 100.00 per year
Cleanrooms	For operation	\$ 150.00 per year
Combustible Material Storage	To store more than 2500 ft ³ (70.8 m ³) gross volume	\$ 250.00 per year
Commercial Rubbish-Handling Operation	To operate	\$ 150.00 per year
Consumer Fireworks (1.4G)	For the sale, on-site handling, manufacture, and storage of consumer fireworks (1.4G)	\$ 150.00 per year
Covered Mall Buildings	Annual requirement for facilities that utilize mall area for exhibits or displays with 4 conditions	\$ 250.00 per year
Cutting and Welding Operation	For operations within a jurisdiction	\$ 30.00 – Single Use \$ 60.00 – Multi-Use
Day-care occupancies	To operate a day-care occupancy	See Permit Fee Table 4
Drycleaning Plants	To engage in business of drycleaning or to change to a more hazardous cleaning solvent	\$ 100.00 per year

Proposed Fees – Fire Prevention Code and Fire Safety Code

Dust-Producing Operations	To operate a grain elevator, flour mill, starch mill, feed mill, or plant pulverizing aluminum, coal, cocoa, magnesium, spices, or sugar, etc.	\$ 250.00 per year
Educational occupancy	To operate an educational occupancy	See Permit Fee Table 4
Exhibit and Trade Shows	For operation of all exhibits and trade shows held within a jurisdiction	\$ 250.00 per event
Fire Hydrants and Water-Control Valves	To use a fire hydrant or operate a water-control valve intended for fire suppression purposes on private property	\$ 30.00 – Single Use \$ 60.00 – Multi-Use
Flame Effects	Use of flame effects before an audience	\$ 150.00 per event
Health Care facility	To operate a health care occupancy	See Permit Fee Table 4
High-Piled Combustible Storage	To use any building or portion thereof as a high-piled storage area exceeding 500 ft ² (46.45 m ²)	\$ 250.00 per year
Hot Work Operations	For hot work. For additional permit requirements for hot work operations, see 41.1.5	\$ 30.00 – Single Use \$ 60.00 – Multi-Use
Hotels and Bed and Breakfast Establishment	To operate a hotel, motel or bed and breakfast establishment	See Permit Fee Table 4
Industrial occupancies	To operate an industrial occupancy	See Permit Fee Table 4
Industrial Ovens and Furnaces	For operation of industrial ovens and furnaces covered by Chapter 51	\$ 100.00 per year
Liquid- or Gas-Fueled Vehicles	To display, compete, or demonstrate liquid- or gas-fueled vehicles or equipment in assembly buildings	\$ 30.00 – Single Use \$ 60.00 – Multi-Use
Lumberyards and Woodworking Plants	For storage of lumber exceeding 100,000 board ft	\$ 250.00 per year
Membrane Structures, Tents, and Canopies — Permanent	For construction, location, erection, or placement	\$ 100.00 per Structure
Membrane Structures, Tents, and Canopies — Temporary	To operate an air-supported temporary membrane structure or tent having an area in excess of 200 ft ² (18.6 m ²) or a canopy in excess of 400 ft ² (37.2 m ²). <i>Exception: Temporary membrane structures, tents, or canopy structures used exclusively for camping</i>	\$ 50.00 – Single Use \$ 100.00 – Multi-Use
Mercantile occupancies	To operate a mercantile occupancy	See Permit Fee Table 4
Organic Coatings	For operation and maintenance of a facility that manufactures organic coatings	\$ 150.00 per year

Proposed Fees – Fire Prevention Code and Fire Safety Code

Parade Floats	To use a parade float for public performance, presentation, spectacle, entertainment, or parade	\$ 10.00 per Float
Places of Assembly, including Special Amusement Buildings	To operate a place of assembly	See Permit Fee Table 4
Pyrotechnics Before a Proximate Audience	For the display and use of pyrotechnic materials before a proximate audience	\$ 150.00 per Event
Refrigeration Equipment	To operate a mechanical refrigeration unit or system	\$ 50.00 per year
Repair Garages and Service Stations	For operation of service stations and repair garages	\$ 50.00 per year
Residential Board and Care occupancies	To operate a residential board and care occupancy	See Permit Fee Table 4
Rocketry Manufacturing	For the manufacturing of model rocket motors	\$ 250.00 per year
Rooftop Heliports	For operation of a rooftop heliport	\$ 250.00 per year
Special Outdoor Events, Carnivals, and Fairs	For the location and operation of special outdoor events, carnivals, and fairs	\$ 60.00 per Event
Special Structures and High-Rise Buildings	To operate special structures and high-rise buildings	See Permit Fee Table 4
Storage occupancies	To operate a storage occupancy	See Permit Fee Table 4
Tar Kettles	For placement of a tar kettle, permit shall be obtained prior to the placement of a tar kettle	\$ 30.00 – Single Use \$ 60.00 – Multi-Use
Tire-Rebuilding Plants	For operation and maintenance of a tire-rebuilding plant	\$ 150.00 per year
Tire Storage	To use an open area or portion thereof to store tires in excess of 1000 ft ³ (28.3 m ³)	\$ 150.00 per year
Torch-Applied Roofing Operation	For the use of a torch for application of roofing materials	\$ 30.00 – Single Use \$ 60.00 – Multi-Use
Wildland Fire-Prone Areas	For use of hazardous areas within fire-prone areas.	\$ x.00 per year
Wood Products	To store chips, hogged material, lumber, or plywood in excess of 200 ft ³ (5.7 m ³)	\$ 150.00 per year

- a. Single Use: (Valid - one time - one event - one venue) includes fire permit & fire inspection.
- b. Multi-Use: (Valid - 365 days per one calendar year and at multiple venues if configuration/process does not change) includes fire permit & fire inspection.

Proposed Fees – Fire Prevention Code and Fire Safety Code

Permit Fee

Table 4

	Group 1 Annual Renewal Use and Occupancy Classifications: A-1, A-2, E, H-1, I-1 & R (Not Including R-3 Occupancies)	Group 2 Biannual Renewal Use and Occupancy Classifications: A-3, H-2, I-3, I-4, B-Medical & B-College	Group 3 Triennial Renewal Use and Occupancy Classifications: B, H-3, M, S- 1, A-4 & A-5	Group 4 Quadrennial Renewal Use and Occupancy Classifications: F-1, F-2, H-4, H-5, S-2 & U
0 - 3,000 sq. ft.	\$60	\$60	\$60	\$60
3,001 - 5,000 sq. ft.	\$95	\$95	\$95	\$95
5,001 - 7,500 sq. ft.	\$125	\$125	\$125	\$125
7,501 - 10,000 sq. ft.	\$135	\$135	\$135	\$135
10,001 - 12,500 sq. ft.	\$150	\$150	\$150	\$150
12,501 - 15,000 sq. ft.	\$170	\$170	\$170	\$170
15,001 - 17,500 sq. ft.	\$180	\$180	\$180	\$180
17,501 - 20,000 sq. ft.	\$190	\$190	\$190	\$190
20,001 - 30,000 sq. ft.	\$205	\$205	\$205	\$205
30,001 - 40,000 sq. ft.	\$230	\$230	\$230	\$230
40,001 - 50,000 sq. ft.	\$245	\$245	\$245	\$245
50,001 - 60,000 sq. ft.	\$260	\$260	\$260	\$260
60,001 - 70,000 sq. ft.	\$275	\$275	\$275	\$275

Proposed Fees – Fire Prevention Code and Fire Safety Code

70,001 - 100,000 sq. ft.	\$285	\$285	\$285	\$285
100,001 - 150,000 sq. ft.	\$305	\$305	\$305	\$305
150,001 - 200,000 sq. ft.	\$340	\$340	\$340	\$340
Over 200,000 sq. ft.	\$415	\$415	\$415	\$415