

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING

Monday, September 21, 2009

Mansfield Community Center
Conference Room
6:00pm

A G E N D A

1. Approval of minutes for August 10, 2009 meeting
2. Financial Statements Dated June 30, 2009
3. 2008/09 Yearend Budget Transfers
4. Explanatory Text & Information Session for Referendum Questions
5. Community Center Fee Schedule
6. Other Business/Future Agenda Items
7. Adjournment

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING
MINUTES OF AUGUST 10, 2009

Members Present: B. Clouette, G. Nesbitt, Mayor Paterson (ex officio)

Other Council Members Present: H. Koehn

Staff Present: M. Hart, C. Trahan, D. Dagon, P. Jeffers

Guests: None

Meeting to order at 6:00pm.

1. Minutes from 7/13/09 meeting approved as presented
2. Preliminary 2009/10 Fiscal Results – Cherie Trahan presented the Preliminary Schedule of Estimated Change in Fund Balance as of June 30, 2009. Net activity for the fiscal year is a positive \$11,605, increasing fund balance from \$1,661,693 to \$1,673,298. Planned expenditure reductions compensated for a \$458,631 shortage in revenues. Matt Hart recognized all Department Heads and the Finance Department for anticipating the revenue shortage and taking steps to control expenditures. Bruce Clouette also commended Matt Hart and staff for the actions taken to bring in a balanced budget.
3. Chief Dagon reviewed his memo dated 8/6/09 Rescue Billing Q & A. Discussion centered around whether rescue services should be billed out at all or if they should be considered a fundamental service provided by a government. The Committee will come back and review whether the technical aspects of the billing are developed sufficiently. Then the issue will be brought back to the full Council for discussion on the philosophical question.
4. Legal Services – Gene Nesbitt discussed his concerns/questions surrounding the use of legal counsel, including invoicing, actual time involved for various items, process for referring items to legal counsel, the town attorney contract, etc. Helen Koehn discussed hiring an attorney on a retainer basis rather than on an hourly billing. Discussion also centered around ways to control legal costs, on what criteria the Council appoints a Town Attorney, and how does the Council stay informed on the use of legal counsel. A brief summary will be included in the quarterly financial reports listing the issues that have been referred to the Town Attorney.
5. Capital Projects bonding – Matt Hart discussed the schedule of bonded capital projects. The schedule lists projects with bonding authorized but not yet issued, and projects adopted in the CIP budget that still need bond authorization. Authorization for the Four School Renovation design project can be held off until a project is approved and construction needs authorization. The Committee agreed that a communication should be presented at the next Town Council meeting requesting approval to put bond authorization questions on the November ballot for: Hunting Lodge Road walkway, Stone Mill Bridge repairs, Laurel Lane Bridge repairs, and the Salt Shed. Lastly, the authorization for a \$1,000,000 bond issue for Open Space approved in November, 2006 is elapsing this fiscal year. Per the Charter, bond authorization will lapse if there have been no expenditures or encumbrances against the appropriation for three fiscal years. The Committee agreed to ask for Council's approval to put a question on the ballot to re-

authorize bonds for Open Space. Council approval is needed before September 3, 2009 in order to be put on the ballot in November.

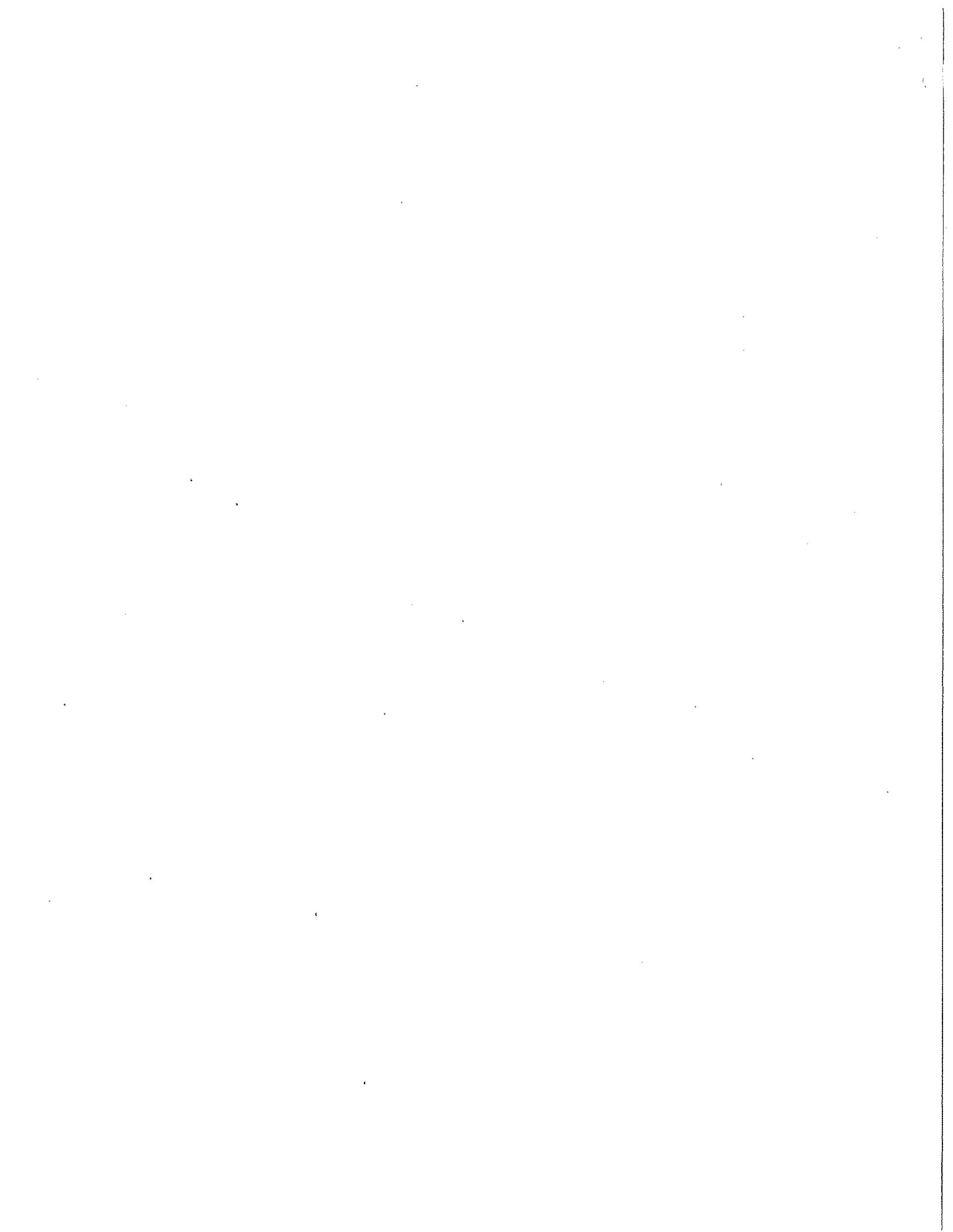
6. Adjournment. The meeting adjourned at 7:30pm.

Motions:

Motion was made to accept the July 13, 2009 minutes by Gene Nesbitt and seconded by Bruce Clouette. Motion so passed.

Respectfully Submitted,
Cherie Trahan
Director of Finance

DRAFT



Town of Mansfield**Memorandum**

*To: Mansfield Town Council
Mansfield Finance Committee*

From: Cherie Trahan, Director of Finance

Date: September 21, 2009

Subject: June 30, 2009 Quarterly Report

Attached please find the fourth quarter financial report for the quarter ending June 30, 2009.

Attachment

TOWN OF MANSFIELD
MANSFIELD BOARD OF EDUCATION

Quarterly Financial Report

(For the Quarter Ending June 30, 2009)

Finance Department
Cherie Trahan
Director of Finance

OVERVIEW

GENERAL FUND BUDGET

REVENUES:

Tax Collections

The total collection rate through June 30, 2009 is 98.4% compared to 98.5% at June 30, 2008. Real estate collections, which account for approximately 85% of the levy, are 98.8% consistent with last year. Collections in motor vehicles are at 95.5% as compared to 95.3% at June 30, 2008. In total, interest and lien fees, motor vehicle supplement and suspense collections, exceeded budget by over \$91,772.

Licenses and Permits

Conveyance taxes received through the fourth quarter were \$83,051 or 55.4% of the annual budget. Building permits received were \$166,659 or 79.4% of the annual budget.

Federal Support for General Government

No change from the budget.

State Support for Education

The final ECS grant from the State was \$10,087,433 or \$16,753 more than budget. The final Transportation Grant was \$247,412 or \$35,648 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 \$55,195 to date or \$5,195 more than budgeted. Police Services 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 June 30, 2009 is \$93,973 as compared to \$454,891 for the same period last year. STIF interest rate for June 2009 is 0.54% as compared to 2.30% in June 2008. The STIF interest rate for June 2007 was 5.49%. Estimates held true and we were short of budget by \$456,000. The amount of the telecommunications payment is \$101,263, just slightly over budget.

GENERAL FUND BUDGET - EXPENDITURES

Town Expenditures

Anticipating a significant revenue shortage, expenditures were contained wherever possible. Staffing adjustments as well as a spending freeze initiated by the Town Manager allowed the fiscal year to close with Town expenditures \$164,106 under budget. Combined with the savings in Board of Education expenditures, revenues exceeded expenditures by \$31,444 for the fiscal year and fund balance increased from \$1,830,202 to \$1,861,646.

Board Expenditures

The Board of Education budget reflects reductions in spending in the amount of \$306,085 to cover their share of the revenue loss. Special Education ended the fiscal year under budget by \$77,680.

DAY CARE FUND

The Day Care Fund ended the period with expenditures exceeding revenues by \$13,071. Fund balance at July 1, 2008 of \$327,718 decreased to \$314,647 at June 30, 2009.

CAFETERIA FUND

Revenues exceeded expenditures by \$20,214 for the year. Fund balance at July 1, 2008 increased from \$122,483 to \$142,697 at June 30, 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 \$48,191. Fund Balance increased from (\$13,848) to \$34,344. This includes the Town subsidy for Bicentennial Pond of \$25,000, the Teen Center of \$25,000, and overall community services of \$75,000. A shortage of \$43,563 in revenues was more than compensated for by reductions in

expenditures of \$87,251. This was achieved through staffing adjustments as well as reductions in other program expenses.

CAPITAL NONRECURRING FUND

The Pequot/Mohegan Grant was budgeted at \$385,000. The actual grant payment was \$349,407. With a proposed increase in the transfer from the General Fund of \$60,000, ambulance service fees in excess of estimated by \$39,000, and an unbudgeted final State bridge grant payment of \$30,800, the CNR Fund will end the fiscal year with revenues in excess of expenditures by \$122,185. Fund balance will increase from (\$35,909) to \$86,276.

DEBT SERVICE FUND

Fund Balance decreased from (\$20,229) on July 1, 2008 to (\$65,347) at June 30, 2009. This is primarily due to the payment of lease purchase debt. We anticipate ending fiscal year 2009/10 with a Fund Balance of \$21,989. 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 \$170,264 at June 30, 2009.

Health Insurance Fund

Expenditures were less than revenues for the period by \$1,004,138. Retained Earnings increased from \$354,548 at July 1, 2008 to \$1,358,686 at June 30, 2009. Our claim's experience for the past twelve months is an average of \$462,127 per month, as compared to \$473,402 over last year. Claims for the year are running 2.4% below fiscal year 2008.

Worker's Compensation Fund

Operating expenditures exceeded revenues by \$9,381 through the third quarter. Retained Earnings decreased from \$33,914 to \$24,533 at June 30, 2009.

Management Services Fund

Management Services Fund revenues through June 30, 2009 exceeded expenditures by \$180,069. Fund Balance increased from \$1,092,842 at July 1, 2008 to \$1,272,911 at June 30, 2009.

CEMETERY FUND

Retained earnings in the Cemetery Fund decreased from \$361,926 at July 1, 2008 to \$350,364 at June 30, 2009. The major costs for this fund are mowing and cemetery maintenance.

LONG TERM INVESTMENT POOL

The pool experienced a \$7,969 net increase in the market value of its portfolio for the period July 1, 2008 to June 30, 2009. A \$28,074 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 \$19,999 and Fund Balance increased from \$210,854 to \$230,853. A significant service revenue shortfall projected by the Health Director was offset by actions taken to reduce expenditures.

MANSFIELD DOWNTOWN PARTNERSHIP

Operating revenues exceeded expenditures by \$81,322 through June 30, 2009, and Fund Balance increased from \$98,059 to \$179,381.

Finance Committee - August 10, 2009

General Fund
Preliminary Schedule of Estimated Changes in Fund Balance - Legal Basis
For the Year Ended June 30, 2009

Designated for 2008/2009 Budget	<u>\$ 1,830,202</u>
Undesignated	
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	\$ 43,259,398	\$ (438,747)	
<hr/>						
Appropriation of fund balance						
Total appropriation, transfers in	43,698,145	-	43,698,145	43,259,398	(438,747)	
<hr/>						
Total expenditures and transfers out:						
Town	12,649,640		12,649,640	12,485,534	(164,106)	
Mansfield Board of Education	20,930,800		20,930,800	20,624,715	(306,085)	
Contribution to Region #19 Board of Ed	10,117,705		10,117,705	10,117,705	-	
Total expenditures	43,698,145		43,698,145	43,227,954	(470,191)	
Results from budgetary operations	-	-	-	31,444	31,444	<u>31,444</u>
Fund balance, June 30, 2009						<u>\$ 1,861,646</u>

Fund balance:
Unreserved:

Designated for 2009/10 budget	<u>1,861,646</u>
Undesignated	
	<u>\$1,861,646</u>

TOWN OF MANSFIELD
 TRIAL BALANCE - GAAP BASIS
 June 30, 2009

<u>GENERAL FUND</u>	<u>DEBIT</u>	<u>CREDIT</u>
Cash Equivalent Investments	\$ 2,661,578	
Working Cash Fund	4,150	
Accounts Receivable	79,505	
Taxes Receivable - Current	381,993	
Taxes Receivable - Delinquent	258,343	
Due from Other Funds	2,645,842	
Accounts and Other Payables		2,159,070
Due to Other Funds		360,618
Refundable Deposits		154,380
Deferred Revenue - Taxes		539,889
Taxes Collected in Advance		652,572
Encumbrances Payable - Prior Year		303,236
Liquidation - Prior Year Encumbrances	99,923	
Fund Balance - Undesignated		1,684,344
Actual Expenditures	42,982,172	
Actual Revenues		43,259,397
	<u>\$ 49,113,506</u>	<u>\$ 49,113,506</u>

DAYCARE COMBINED PROGRAM
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE PERIOD ENDED JUNE 30, 2009
 (with comparative totals for June 30, 2008)

	BUDGET		
	AS AMENDED 2008/09	June 30,	
		2009	2008
REVENUES:			
Intergovernmental - Nat'l. School Lunch	\$ 27,000	\$ 34,419	\$ 31,216
Intergovernmental - Day Care Grant	319,120	301,224	302,745
School Readiness Program	59,700	48,600	58,463
UConn	78,500	78,750	78,750
Fees	740,750	778,580	727,148
Subsidies	22,000	26,997	25,150
Total Revenues	1,247,070	1,268,571	1,223,472
EXPENDITURES:			
Administrative	229,030	229,951	225,891
Direct Program	895,770	916,801	824,334
Purchased Property Services	16,250	16,188	17,669
Repairs & Maintenance	6,500	9,733	8,750
Insurance	5,200	8,059	3,850
Other Purchased Services	10,000	7,088	8,020
Food Service Supplies	32,900	45,146	38,903
Energy	28,500	28,500	28,500
Supplies & Miscellaneous	19,850	18,982	18,627
Computer Equipment	10,000	1,194	1,197
Equipment	1,000	-	-
Total Expenditures	1,255,000	1,281,642	1,175,741
EXCESS/(DEFICIENCY)	(7,930)	(13,071)	47,731
FUND BALANCE, JULY 1	327,718	327,718	279,987
FUND BALANCE, END OF PERIOD	\$ 319,788	\$ 314,647	\$ 327,718

MANSFIELD BOARD OF EDUCATION
 CAFETERIA FUND
 BALANCE SHEET
 AS OF JUNE 30, 2009
 (with comparative totals for June 30, 2008)

	June 30,	
	2009	2008
<u>Assets</u>		
Cash	\$ 84,615	\$ 70,327
Due From State	33,801	
Inventory	33,068	32,873
Accounts Receivable	545	28,229
Total Assets	\$ 152,029	\$ 131,429
<u>Liabilities and Fund Balances</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 81	\$ 257
Due to Other Funds	9,251	8,689
Total Liabilities	9,332	8,946
<u>Fund Balance</u>		
Fund Balance:		
Unreserved, undesignated	\$ 142,697	\$ 122,483
Total Fund Balance	142,697	122,483
Total Liabilities and Fund Balance	\$ 152,029	\$ 131,429

MANSFIELD BOARD OF EDUCATION
CAFETERIA FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED JUNE 30, 2009
(with comparative totals for June 30, 2008)

	June 30,	
	2009	2008
Operating Revenues:		
Intergovernmental	\$ 185,244	\$ 172,146
Sales of Food	611,838	602,784
Other	61,797	54,879
Total Operating Revenues	858,879	829,809
Other Financing:		
Transfers In - General Fund Board	20,000	20,000
Total Revenues & Other Financing	878,879	849,809
Operating Expenditures:		
Salaries & Benefits	540,977	527,627
Food & Supplies	295,842	266,428
Professional and Technical	2,500	2,500
Equipment Repairs & Contracts	1,046	9,690
Equipment - Other	18,300	1,296
Total Operating Expenditures	858,665	807,541
Excess/(Deficiency)	20,214	42,268
Fund Balance, July 1	122,483	80,215
Fund Balance, End of Period	\$ 142,697	\$ 122,483

Mansfield Parks and Recreation
 Balance Sheet
 As of June 30, 2009
 (with comparative totals for June 30, 2008)

	June 30,	
	2009	2008
<u>Assets</u>		
Cash	\$ 118,784	\$ 131,530
Accounts Receivable	21,465	\$ 3,772
Total Assets	\$ 140,249	\$ 135,302
 <u>Liabilities and Fund Balances</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 11,812	\$ 15,032
Due to Other Funds	8,446	6,683
Total Liabilities	20,258	21,715
<u>Fund Balance</u>		
Fund Balance:		
Deferred Revenue	85,647	127,435
Unreserved, undesignated	34,344	(13,848)
Total Fund Balance	119,991	113,587
Total Liabilities and Fund Balance	\$ 140,249	\$ 135,302

Mansfield Parks and Recreation
Statement of Revenues and Expenditures
Budget vs. Actual for June 30, 2009

Description	Revenues			Expenditures			Net Fav(Unfav)
	2008/09 Budget	Jun. 30 Estimated	Fav(Unfav) Variance	2008/09 Budget	Jun. 30 Estimated	Fav(Unfav) Variance	
Overall Indirect	-	-	-	-	-	-	-
Member Services:							
Indirect (Alloc @ 50.707%)	1,180,407	1,134,482	(45,925)	713,434	692,093	21,341	(24,584)
Child Care	16,300	16,391	91	50,100	38,111	11,989	12,080
Fitness	117,690	115,846	(1,844)	190,410	163,190	27,220	25,376
Personal Training	47,000	56,185	9,185	36,000	37,804	(1,804)	7,381
Member Swim @ 59.09%	-	-	-	178,700	175,544	3,156	3,156
Member Events	-	706	706	7,370	4,863	2,507	3,213
Sub-total Member Services	<u>1,361,397</u>	<u>1,323,610</u>	<u>(37,787)</u>	<u>1,176,014</u>	<u>1,111,605</u>	<u>64,409</u>	<u>26,622</u>
Community Services:							
Indirect (Alloc @ 49.293%)	208,663	204,616	(4,047)	602,306	574,732	27,574	23,527
Aquatics	185,140	165,448	(19,692)	123,720	121,535	2,185	(17,507)
Youth Programs	62,900	51,582	(11,318)	36,830	28,560	8,270	(3,048)
Nutcracker	20,000	20,682	682	14,940	12,931	2,009	2,691
Teen Center	25,500	26,060	560	11,170	10,333	837	1,397
Youth Sports	20,400	19,821	(579)	7,320	11,036	(3,716)	(4,295)
Day Camp/Vacation Camp	155,440	192,318	36,878	106,610	108,751	(2,141)	34,737
Sport & Specialty Camp	58,000	50,403	(7,597)	51,420	35,995	15,425	7,828
Trips	15,000	8,214	(6,786)	12,030	5,917	6,113	(673)
Special Events	19,000	27,814	8,814	12,030	6,110	5,920	14,734
Adult Programs	37,200	34,509	(2,691)	53,310	49,381	3,929	1,238
Sub-total Community Services	<u>807,243</u>	<u>801,467</u>	<u>(5,776)</u>	<u>1,031,686</u>	<u>965,281</u>	<u>66,405</u>	<u>60,629</u>
Total Parks & Recreation	<u>2,168,640</u>	<u>2,125,077</u>	<u>(43,563)</u>	<u>2,207,700</u>	<u>2,076,886</u>	<u>130,814</u>	<u>87,251</u>

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

Mansfield Parks and Recreation
Statement of Revenues and Expenditures
As of June 30, 2009

Description	Revenues			Expenditures (Incl. Encumbrances)			Net Income (Loss)
	Revenues	Indirect/Swim Allocation	Total Revenues	Expend.	Indirect/Swim Allocation	Total Expenditures	
Overall Indirect	262,950	(262,950)	-	1,165,951	(1,165,951)	-	-
Member Services:							
Indirect (Alloc @ 50.707%)	1,001,148	133,334	1,134,482	100,874	591,219	692,093	442,389
Child Care	16,391		16,391	38,111		38,111	(21,720)
Fitness	115,846		115,846	163,190		163,190	(47,344)
Personal Training	56,185		56,185	37,804		37,804	18,381
Member Swim @ 59.09%					175,544	175,544	(175,544)
Member Events	706		706	4,863		4,863	(4,157)
Sub-total Member Services	1,190,276	133,334	1,323,610	344,842	766,763	1,111,605	212,005
Community Services:							
Indirect (Alloc @ 49.293%)	75,000	129,616	204,616		574,732	574,732	(370,116)
Aquatics	165,448		165,448	297,079	(175,544)	121,535	43,913
Youth Programs	51,582		51,582	28,560		28,560	23,022
Nutcracker	20,682		20,682	12,931		12,931	7,751
Teen Center	26,060		26,060	10,333		10,333	15,727
Youth Sports	19,821		19,821	11,036		11,036	8,785
Day Camp/Vacation Camp	192,318		192,318	108,751		108,751	83,567
Sport & Specialty Camp	50,403		50,403	35,995		35,995	14,408
Trips	8,214		8,214	5,917		5,917	2,297
Special Events	27,814		27,814	6,110		6,110	21,704
Adult Programs	34,509		34,509	49,381		49,381	(14,872)
Sub-total Community Services	671,851	129,616	801,467	566,093	399,188	965,281	(163,814)
Total Parks & Recreation	2,125,077	-	2,125,077	2,076,886	-	2,076,886	48,191

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

Mansfield Parks and Recreation
Statement of Revenues and Expenditures
Adopted Budget 2008/2009

Description	Revenues			Expenditures			Net Income (Loss)
	Revenues	Indirect/Swim Allocation	Total Revenues	Expend.	Indirect/Swim Allocation	Total Expenditures	
Overall Indirect	271,160	(271,160)	-	1,221,890	(1,221,890)	-	-
Member Services:							
Indirect (Alloc @ 50.707%)	1,042,910	137,497	1,180,407	93,850	619,584	713,434	466,973
Child Care	16,300		16,300	50,100		50,100	(33,800)
Fitness	117,690		117,690	190,410		190,410	(72,720)
Personal Training	47,000		47,000	36,000		36,000	11,000
Member Swim @ 59.09%					178,700	178,700	(178,700)
Member Events			-	7,370		7,370	(7,370)
Sub-total Member Services	1,223,900	137,497	1,361,397	377,730	798,284	1,176,014	185,383
Community Services:							
Indirect (Alloc @ 49.293%)	75,000	133,663	208,663		602,306	602,306	(393,643)
Aquatics	185,140		185,140	302,420	(178,700)	123,720	61,420
Youth Programs	62,900		62,900	36,830		36,830	26,070
Nutcracker	20,000		20,000	14,940		14,940	5,060
Teen Center	25,500		25,500	11,170		11,170	14,330
Youth Sports	20,400		20,400	7,320		7,320	13,080
Day Camp/Vacation Camp	155,440		155,440	106,610		106,610	48,830
Sport & Specialty Camp	58,000		58,000	51,420		51,420	6,580
Trips	15,000		15,000	12,030		12,030	2,970
Special Events	19,000		19,000	12,030		12,030	6,970
Adult Programs	37,200		37,200	53,310		53,310	(16,110)
Sub-total Community Services	673,580	133,663	807,243	608,080	423,606	1,031,686	(224,443)
Total Parks & Recreation	2,168,640	-	2,168,640	2,207,700	-	2,207,700	(39,060)

Local support included in revenues above:

Overall Indirect - Administrative	Gen. Fund	\$ 259,660
Community Services:		
Overall Support	Gen. Fund	75,000
Teen Center	CNR Fund	25,000
Aquatics (Bi-Cent. Pond)	CNR Fund	25,000
Total Local Support		<u>\$ 384,660</u>

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	Adopted 09/10	Estimated 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	85,000	50,000	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	304,089	250,000	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						30,813						
Sewer Assessments	2,800	3,600	4,000	8,069	4,296	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	668,391	466,221	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	769,309	971,391	769,221	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	380,000	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	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	150,000	100,000		
Retire Debt for Fire Truck					25,000			70,000	70,000					80,000	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	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	307,124	395,000	335,000	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	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	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	1,867,137	1,811,109	1,534,705	1,367,836	663,085	647,124	900,000	840,000	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)	122,185	71,391	(70,779)	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)	86,276	27,863	29,254	41,645	29,036
Fund Balance, June 30	995,342	595,071	664,643	454,539	(\$3,466)	\$7,408	\$304,825	\$207,476	\$164,458	(\$5,817)	(\$35,909)	(\$40,994)	\$86,276	\$27,863	\$16,497	\$29,254	\$41,645	\$29,036	\$25,427

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

** Estimated after proposed yearend transfers

DEBT SERVICE FUND
BALANCE SHEET
AS OF JUNE 30, 2009
(with comparative totals for June 30, 2008)

	June 30,	
	2009	2008
Assets:		
Cash and cash equivalents	\$ -	\$ -
Total Assets	\$ -	\$ -
Liabilities and Fund Balance		
Liabilities:		
Due to General Fund	\$ 65,347	\$ 20,229
Total Liabilities	65,347	20,229
Fund Balance:		
Unreserved:		
Undesignated	(65,347)	(20,229)
Total Fund Balance	(65,347)	(20,229)
Total Liabilities and Fund Balance	\$ -	\$ -

DEBT SERVICE FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 FOR THE PERIOD ENDED JUNE 30, 2009
 (with comparative totals for June 30, 2008)

	June 30,	
	2009	2008
Revenues:		
Intergovernmental	\$ 105,218	\$ 180,794
Total Revenues	105,218	180,794
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	670,218	780,794
Expenditures:		
Principal Payments	594,904	660,000
Interest Payments	117,432	136,082
Financial Services	3,000	5,000
Total expenditures	715,336	801,082
Excess of revenues and other financing sources over expenditures	(45,118)	(20,288)
Fund balance, July 1	(20,229)	59
Fund balance, End of Period	\$ (65,347)	\$ (20,229)

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

	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
REVENUES:														
Intergovernmental	\$460,924	\$440,668	\$420,364	\$385,697	\$366,387	\$330,378	\$295,462	\$180,794	\$105,218					
State Revenue Sharing	472,523													
Interest on Unspent Balance										65,000				
Other (Refund on Lease Purchase in 09/10)										51,300				
Other (Co-Gen Grant in 09/10)	9,402	37		87,850										
TOTAL REVENUES	942,849	440,705	420,364	473,547	366,387	330,378	295,462	180,794	105,218	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	816,300	760,000	720,000	655,000	270,000
EXPENDITURES:														
Principal Retirement	880,689	865,000	950,000	1,065,000	980,000	330,000	305,000	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	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 JUNE 30, 2009
(with comparative totals for June 30, 2008)

	June 30,	
	2009	2008
<u>CURRENT ASSETS</u>		
Cash	\$ 229,439	\$ 185,699
Accounts Receivable (net of allow. for uncollectable accts)	32,918	54,317
Total Current Assets	262,357	240,016
<u>FIXED ASSETS</u>		
Land	8,500	8,500
Buildings & Equipment	540,857	540,857
Less: Accumulated Depreciation	(450,986)	(428,872)
Total Fixed Assets	98,371	120,485
TOTAL ASSETS	\$ 360,728	\$ 360,501
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Accounts Payable	\$ 51,178	\$ 76,857
Accrued Compensated Absences	17,261	12,924
Refundable Deposits	14,025	12,861
Total Current Liabilities	82,464	102,642
<u>LONG-TERM LIABILITIES</u>		
Landfill Postclosure Costs	108,000	108,000
Total Long-Term Liabilities	108,000	108,000
TOTAL LIABILITIES	190,464	210,642
<u>FUND EQUITY</u>		
Retained Earnings	170,264	149,859
Total Fund Equity	170,264	149,859
TOTAL LIABILITIES AND FUND EQUITY	\$ 360,728	\$ 360,501

SOLID WASTE DISPOSAL FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 JUNE 30, 2009
 (with comparative totals for June 30, 2008)

	June 30,	
	2009	2008
Operating Revenues:		
Tipping Fees	\$ (9,015)	\$ 9,534
Transfer Station Fees	83,239	90,053
Garbage Collection Fees	883,341	855,359
Sale of Recyclables	63,827	85,503
Other Revenues	3,038	2,848
Total Operating Revenues	1,024,430	1,043,297
Operating Expenses:		
Hauler's Tipping Fees	156,734	183,635
Mansfield Tipping Fees	43,188	56,910
Wage & Fringe Benefits	279,579	265,019
Computer Software	360	3,360
Trucking Fee	18,031	19,259
Recycling Cost	79,020	75,990
Contract Pickup	352,495	325,392
Supplies and Services	29,032	13,423
Depreciation Expense	22,114	23,381
Hazardous Waste	11,158	11,142
Equipment Parts/Other	2,314	1,205
LAN/WAN Expenditures	10,000	10,000
Total Operating Expenses	1,004,025	988,716
NET INCOME (LOSS)	20,405	54,581
Retained Earnings, July 1	149,859	95,278
Retained Earnings, End of Period	\$ 170,264	\$ 149,859

HEALTH INSURANCE FUND
BALANCE SHEET
June 30, 2009
(with comparative totals for June 30, 2008)

	June 30	
	2009	2008
<u>Assets</u>		
Cash and cash equivalents	\$ 2,115,417	\$ 1,033,984
Accounts Receivable	177,284	142,950
Due from Other Funds	382,368	285,797
Total Assets	\$ 2,675,070	\$ 1,462,730
<u>Liability and Fund Equity</u>		
Liabilities:		
Accrued Medical Claims	\$ 526,290	\$ 453,478
Accounts Payable	6,486	1,250
Due to General Fund	783,608	653,454
Total Liabilities	\$ 1,316,384	\$ 1,108,182
Fund Equity		
Net Contributed Capital	400,000	400,000
Retained Earnings	958,686	(45,453)
Total Fund Equity	\$ 1,358,686	\$ 354,547
Total Liabilities and Fund Equity	\$ 2,675,070	\$ 1,462,730

* Reserve for maximum claim liability corridor is estimated to be \$525,000.

HEALTH INSURANCE FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 June 30, 2009
 (with comparative totals for June, 2008)

	June 30	
	2009	2008
Revenues:		
Premium income	\$ 7,474,761	\$ 6,086,299
Interest income	11,672	38,556
Total Revenues	7,486,433	6,124,855
Expenditures:		
Payroll	143,309	130,112
Administrative expenses	697,326	625,547
Medical claims	5,450,790	5,452,626
Consultants	32,560	21,750
Employee Wellness Program	45,643	52,390
Medical Supplies	102,667	109,970
LAN/WAN Expenditures	10,000	10,000
Total Expenditures	6,482,294	6,402,395
Revenues and Other Financing Sources Over/ (Under) Expenditures	1,004,138	(277,539)
Contributed Capital	400,000	400,000
Fund Equity, July 1	(45,452)	232,087
Fund Equity plus Cont. Capital, End of Period	\$ 1,358,686	\$ 354,547

**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'05-'09
JULY	170,906	216,792	216,195	231,239	353,025	332,653	368,941	409,635	430,780	493,991	236,341	407,200
AUGUST	146,139	215,571	247,118	247,238	296,808	327,584	323,401	499,754	554,171	567,129	254,440	454,408
SEPTEMBER	140,741	264,603	230,526	257,491	323,667	302,399	298,440	415,053	430,908	438,495	232,177	377,059
OCTOBER	108,729	180,875	240,996	262,401	312,245	275,610	351,888	370,945	384,033	440,640	218,571	364,623
NOVEMBER	125,629	203,813	208,715	217,831	342,691	448,834	299,882	370,405	489,535	383,653	225,896	398,462
DECEMBER	181,592	185,278	256,252	190,532	415,554	358,577	343,209	427,447	436,589	358,543	232,412	384,873
JANUARY	204,232	200,762	251,986	333,923	342,476	358,256	356,891	364,331	508,001	454,813	253,037	408,458
FEBRUARY	194,411	180,679	267,614	331,286	340,298	305,259	492,485	527,867	629,924	521,301	284,478	495,367
MARCH	211,199	200,818	237,003	358,881	386,649	409,245	392,138	482,188	399,055	482,221	266,079	432,969
APRIL	181,703	206,143	342,562	259,835	402,093	443,382	321,969	484,465	476,056	473,587	255,206	439,892
MAY	215,754	244,270	276,117	387,515	391,287	387,104	383,505	562,876	516,518	511,932	282,321	472,387
JUNE	193,549	251,842	251,747	347,060	357,517	399,827	386,641	606,023	425,253	419,214	268,440	447,392
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	5,545,518	2,872,581	5,083,090
MONTHLY AVG	172,882	212,620	252,236	285,436	355,359	362,394	359,949	460,082	473,402	462,127	241,258	423,591
% OF INCREASE	-5.1%	23.0%	18.6%	13.2%	24.5%	2.0%	-0.7%	27.8%	2.9%	-2.4%	11.40%	5.93%

WORKERS' COMPENSATION FUND
BALANCE SHEET
JUNE 30, 2009
(with comparative totals for June 30, 2008)

	June 30,	
	2009	2008
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 64,840	\$ 33,914
Total Assets	\$ 64,840	\$ 33,914
<u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Accrued Accounts Payable	\$ 40,307	\$ -
Total Liabilities	40,307	-
Equity:		
Retained Earnings	24,533	33,914
Total Liabilities and Equity	\$ 64,840	\$ 33,914

WORKERS' COMPENSATION FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
JUNE 30, 2009
 (with comparative totals for June 30, 2008)

	June 30,	
	2009	2008
<u>REVENUES:</u>		
Premium Income	\$ 491,500	\$ 421,310
Total Revenues	491,500	421,310
<u>OPERATING EXPENSES:</u>		
Workers' Compensation Insurance	500,881	385,800
Total Operating Expenses	500,881	385,800
NET INCOME (LOSS)	(9,381)	35,510
Fund Balance, July 1	33,914	(1,596)
Fund Balance, End of Period	\$ 24,533	\$ 33,914

MANAGEMENT SERVICES FUND
ESTIMATED BALANCE SHEET
AT JUNE 30, 2009

	<u>Actual</u> <u>June 30, 2008</u>	<u>Actual</u> <u>June 30, 2009</u>
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ -	\$ -
Due from General Fund		
Accounts Receivable	8,195	42,806
Inventory	30,400	31,189
Total Current Assets	38,595	73,995
Fixed Assets:		
Construction in Progress		
Land	145,649	145,649
Buildings	178,016	178,016
Office Equipment	2,864,268	2,976,669
Construction in Progress	-	261,540
Accum. Depreciation	(1,769,071)	(1,943,420)
Net Fixed Assets	1,418,862	1,618,454
Total Assets	\$ 1,457,457	\$ 1,692,449
<u>LIABILITIES AND EQUITY</u>		
Liabilities:		
Accounts Payable	\$ 178,307	\$ 223,964
Due to the General Fund	184,395	191,521
Due to Internal Service Fund	1,913	4,053
Total Liabilities	364,615	419,538
Equity:		
Contributed Capital	146,000	146,000
Retained Earnings	946,842	1,126,911
Total Equity	1,092,842	1,272,911
Total Liabilities and Equity	\$ 1,457,457	\$ 1,692,449

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		Variance	
	2008/09	Actual	Favorable	Proposed
		2008/09	(Unfavorable)	2009/10
REVENUES:				
Mansfield Board of Education	\$ 97,230	\$ 135,430	\$ 38,200	\$ 100,150
Region 19	92,360	92,360		95,130
Town of Mansfield	64,700	64,700		67,000
Communication Service Fees	214,630	214,630		216,000
Copier Service Fees	225,740	229,868	4,128	226,240
Energy Service Fees	2,068,430	2,063,310	(5,120)	2,064,280
Rent	74,620	72,450	(2,170)	74,620
Rent - Telecom Tower	108,000	120,477	12,477	110,000
Sale of Supplies	36,050	44,020	7,970	36,050
CNR Fund	150,000	150,000		150,000
Health Insurance Fund	10,000	10,000		10,000
Solid Waste Fund	10,000	10,000		10,000
Sewer Operating Fund	3,000	3,000		3,000
Local Support	6,000	343,308	337,308	
Postal Charges	87,570	89,820	2,250	94,500
Universal Services Fund	29,170	50,854	21,684	30,000
Total Revenues	3,277,500	3,694,227	416,727	3,286,970
EXPENDITURES:				
Salaries & Benefits	375,278	387,948	(12,670)	437,430
Training	5,800	4,868	932	8,550
Repairs & Maintenance	16,200	36,898	(20,698)	26,900
Professional & Technical	135,720	31,961	103,759	49,550
System Support	116,680	197,859	(81,179)	162,130
Copier Maintenance Fees	84,000	81,522	2,478	85,000
Communications	192,362	222,366	(30,004)	226,132
Supplies and Software Licensing	37,000	51,919	(14,919)	39,600
Equipment	170,000	537,786	(367,786)	165,000
Postage	88,800	98,133	(9,333)	90,000
Energy	1,986,460	2,004,190	(17,730)	1,718,980
Equipment Rental/Cost of Sales	45,450	55,274	(9,824)	45,200
Total Expenditures	3,253,750	3,710,724	(456,974)	3,054,472
Add:				
Depreciation	209,860	210,044	(184)	212,110
Less:				
Equipment Capitalized	(170,000)	(406,610)	(24,930)	(165,000)
Operating Expenditures	3,293,610	3,514,158	(220,548)	3,101,582
Net Income (Loss)	(16,110)	180,069	196,179	185,388
Total Equity & Contributed Capital, July 1	1,092,842	1,092,842		1,272,911
Total Equity & Contributed Capital, End of Period	\$ 1,076,732	\$ 1,272,911	\$ 196,179	\$ 1,458,299

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

	<u>Actual</u> June 30, 2008	<u>Actual</u> June 30, 2009
CASH FROM OPERATING ACTIVITIES:		
Operating income	\$ (440,876)	\$ 180,069
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Depreciation Expense	184,908	210,044
(Increase) decrease in:		
Other Receivables	(2,333)	(37,637)
Inventory	(839)	(789)
Increase (decrease) in:		
Accounts payable	138,604	45,657
Due to other funds	184,395	9,266
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>63,859</u>	<u>406,610</u>
CASH FLOWS USED IN CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of fixed assets	<u>(363,216)</u>	<u>(406,610)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	(299,357)	-
CASH AND CASH EQUIVALENTS - JULY 1	<u>299,357</u>	<u>-</u>
CASH AND CASH EQUIVALENTS - End of Period	<u>\$ -</u>	<u>\$ -</u>

CEMETERY FUND
BALANCE SHEET
JUNE 30, 2009
(with comparative totals for June 30, 2008)

	June 30,	
	2009	2008
<u>ASSETS</u>		
Cash and cash equivalents	\$ 6,038	\$ 18,250
Investments	352,662	352,420
Total Assets	\$ 358,700	\$ 370,670
<u>Liabilities</u>		
Accounts Payable	\$ 5,601	\$ 3,992
Due to General Fund	2,735	
Total Liabilities	8,336	3,992
<u>FUND BALANCE</u>		
Fund Balance		
Reserved for perpetual care	\$ 495,947	\$ 477,424
Reserved for nonexpendable trust	1,200	1,200
Unreserved, undesignated	(146,783)	(111,946)
Total Fund Balance	350,364	366,678
Total Liabilities & Fund Balance	\$ 358,700	\$ 370,670

CEMETERY FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 JUNE 30, 2009
 (with comparative totals for June 30, 2008)

	June 30,	
	2009	2008
Operating Revenues:		
Contributions	\$ 17,718	\$ 15,024
Interest and Dividend Income	14,262	18,499
Change in Market Value	(8,844)	6,475
Sale of Plots	4,200	7,050
Total Operating Revenues	27,336	47,048
Operating Expenses:		
Salaries	2,500	2,500
Cemetery Maintenance	13,529	9,395
Mowing Service	22,869	14,167
Total Operating Expenses	38,898	26,062
Operating Income/(Loss)	(11,562)	20,986
Retained Earnings, July 1	361,926	345,692
Retained Earnings, End of Period	\$ 350,364	\$ 366,678

**Town of Mansfield
Investment Pool
As of June 30, 2009**

	Equity Percentage	Equity In Investments	Equity In Cash Equiv.	Total Equity
Cemetery Fund	65.050%	352,662.00	6,038.47	358,700.47
School Non-Expendable Trust Fund	0.092%	498.77	8.54	507.31
Compensated Absences Fund	34.858%	188,979.12	3,235.80	192,214.92
Total Equity by Fund	100.000%	542,139.89	9,282.81	551,422.70

<u>Investments</u>	<u>Market Value</u>
Stock Funds:	
Fidelity - Select Utilities Growth	35,207.65
Bank of America - Columbia Lg Cap Index	10,645.56
Bank of America - Columbia Multi-Adv Intl	3,695.93
Bank of America - Columbia Mid Cap Index	1,515.29
Bank of America - Columbia Small Cap Index	1,124.41
Sub-Total Stock Funds	52,188.84
Bond Funds:	
Wells Fargo Advantage Funds-Corp Bond Inv	54,117.20
T. Rowe Price - U. S. Treasury Long-Term	60,212.51
People's Securities, Inc. - U.S. Treasury Notes	66,738.18
Bank of America-Columbia Intertim Core Bond	6,750.84
Bank of America-Columbia High Income Fund	985.48
Bank of America-Columbia Interm Bond	7,643.39
Vanguard - GNMA Fund	292,047.16
Sub-Total Bond Funds	488,494.76
Public Real Estate Investment Trust	
Columbia Real Estate Equity Fund	1,456.29
Cash Equivalents:	
Columbia Money Market Fund - Trust	9,282.81
Total Investments	551,422.70

<u>Allocation</u>	<u>Amount</u>	<u>Percentage</u>
Stocks	52,188.84	9.46%
Bonds	488,494.76	88.59%
Public Real Estate Investment Trust	1,456.29	0.26%
Cash Equivalents	9,282.81	1.68%
Total Investments	551,422.70	100.00%

TOWN OF MANSFIELD
INVESTMENT POOL
AS OF JUNE 30, 2009

	MARKET VALUE JUL 01, 2008	MARKET VALUE SEP 30, 2008	MARKET VALUE DEC 31, 2008	MARKET VALUE MAR 31, 2009	MARKET VALUE JUN 30, 2009	FISCAL 08/09 CHANGE IN VALUE
<u>STOCK FUNDS:</u>						
<u>FIDELITY INVESTMENTS:</u>						
SELECT UTILITIES GROWTH	53,866.10	39,782.84	35,606.71	31,405.72	35,207.65	(18,658.45)
<u>BANK OF AMERICA</u>						
COLUMBIA LG CAP INDEX FUND	14,512.71	13,294.09	10,104.67	9,205.65	10,645.56	(3,867.15)
COLUMBIA MULTI-ADVISOR INTL EQUIT	3,616.58	2,903.35	2,745.48	2,993.37	3,695.93	79.35
COLUMBIA MID CAP INDEX FUND	1,808.49	1,611.52	1,110.16	1,276.30	1,515.29	(293.20)
COLUMBIA SMALL CAP INDEX FUND	617.89	612.59	558.30	938.06	1,124.41	506.52
SUB-TOTAL BANK OF AMERICA	20,555.67	18,421.55	14,518.61	14,413.38	16,981.19	(3,574.48)
TOTAL STOCK FUNDS	74,421.77	58,204.39	50,125.32	45,819.10	52,188.84	(22,232.93)
<u>BOND FUNDS:</u>						
<u>WELLS FARGO ADVANTAGE</u>						
WELLS FARGO INCOME PLUS-INV	50,836.58	50,302.50	51,629.69	52,256.94	54,117.20	3,280.62
<u>T. ROWE PRICE</u>						
U.S. TREASURY LONG	55,529.25	56,852.99	66,996.57	64,262.34	60,212.51	4,683.26
<u>U.S. SECURITIES</u>						
U.S. TREASURY NOTES	66,499.59	66,584.60	66,658.98	66,695.56	66,738.18	238.59
<u>BANK OF AMERICA</u>						
COLUMBIA INTERM CORE BOND FUND	6,737.69	6,566.79	6,625.95	6,612.80	6,750.84	13.15
COLUMBIA HIGH INCOME FUND				852.85	985.48	985.48
COLUMBIA INTERM BOND FUND	11,562.76	10,804.54	10,587.91	7,161.04	7,643.39	(3,919.37)
SUB-TOTAL BANK OF AMERICA	18,300.45	17,371.33	17,213.86	14,626.69	15,379.71	(2,920.74)
<u>VANGUARD INVESTMENTS</u>						
GNMA FUND	269,255.22	273,855.58	284,796.05	290,510.94	292,047.16	22,791.94
TOTAL BOND FUNDS	460,421.09	464,967.00	487,295.15	488,352.47	488,494.76	28,073.67
<u>PUBLIC REAL ESTATE INVESTMENT TRUST:</u>						
<u>BANK OF AMERICA</u>						
COLUMBIA REAL ESTATE EQUITY FUND				1,190.06	1,456.29	1,456.29
TOTAL CASH				1,190.06	1,456.29	1,456.29
<u>CASH:</u>						
<u>BANK OF AMERICA</u>						
COLUMBIA MONEY MARKET FUND	8,610.66	8,904.31	8,848.89	8,938.75	9,282.81	672.15
TOTAL CASH	8,610.66	8,904.31	8,848.89	8,938.75	9,282.81	672.15
TOTAL INVESTMENTS	543,453.52	532,075.70	546,269.36	544,300.38	551,422.70	7,969.18

EASTERN HIGHLANDS HEALTH DISTRICT
BALANCE SHEET
AS OF JUNE 30, 2009
(with comparative totals for June 30, 2008)

<u>Assets</u>	June 30,	
	2009	2008
Cash and cash equivalents	\$ 238,294	\$ 220,800
Total Assets	\$ 238,294	\$ 220,800
<u>Liabilities and Fund Balance</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 7,442	\$ 9,946
Total Liabilities	7,442	9,946
<u>Fund Balance</u>		
Fund Balance:		
Reserved for Prior Year Encumbrances		150
Unreserved, undesignated	230,853	210,704
Total Fund Balance	230,853	210,854
Total Liabilities & Fund Balance	\$ 238,294	\$ 220,800

EASTERN HIGHLANDS HEALTH DISTRICT
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 AS OF JUNE 30, 2009
 (with comparative totals for June 30, 2008)

	Adopted	Amended	June 30,	
	Budget 2008/09	Budget 2008/09	2009	2008
Operating Revenues:				
Member Town Contributions	\$ 362,240	\$ 362,240	\$ 362,702	\$ 342,501
State Grants	171,230	171,230	171,858	172,905
Septic Permits	48,520	48,520	26,160	31,410
Well Permits	27,190	27,190	11,280	22,695
Soil Testing Service	58,480	58,480	32,229	46,805
Food Protection Service	38,780	38,780	44,055	37,973
B100a Reviews	27,760	27,760	21,605	23,420
Septic Plan Review	39,270	39,270	19,945	30,605
Other Health Services	17,840	17,840	33,937	7,198
Total Operating Revenues	791,310	791,310	723,771	715,511
Operating Expenditures:				
Salaries & Wages	536,470	536,470	484,129	483,002
Benefits	177,000	177,000	160,140	155,711
Miscellaneous Benefits	5,240	5,240	3,928	2,869
Insurance	14,900	14,900	14,025	14,201
Professional & Technical Services	18,100	18,100	9,750	16,082
Other Purchased Services	27,640	27,640	24,953	26,206
Other Supplies	8,500	8,500	5,845	7,492
Equipment - Minor	2,460	2,460	1,002	1,339
Total Operating Expenditures	790,310	790,310	703,772	706,901
Transfers Out:				
Transfers to CNR	1,000	1,000		70,000
Total Operating Expenditures & Transfers Out	791,310	791,310	703,772	776,901
Operating Income/(Loss)	-	-	19,999	(61,390)
Fund Balance, July 1	210,854	210,854	210,854	272,244
Fund Balance, End of Period	\$ 210,854	\$ 210,854	\$ 230,853	\$ 210,854

EASTERN HIGHLANDS HEALTH DISTRICT
 CAPITAL NONRECURRING FUND BALANCE SHEET
 AS OF JUNE 30, 2009
 (with comparative totals for June 30, 2008)

	June 30,	
	2009	2008
<u>Assets</u>		
Cash and cash equivalents	\$ 69,670	\$ 108,164
Total Assets	\$ 69,670	\$ 108,164
<u>Fund Balance</u>		
Fund Balance:		
Unreserved, undesignated	\$ 69,670	\$ 108,164
Total Fund Balance	\$ 69,670	\$ 108,164

EASTERN HIGHLANDS HEALTH DISTRICT
 CAPITAL NONRECURRING FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 AS OF JUNE 30, 2009
 (with comparative totals for June 30, 2008)

	June 30,	
	2009	2008
Operating Revenues:		
State Grants		\$ 12,400
Transfers In-G/F	\$ -	70,000
Total Operating Revenues	-	82,400
Operating Expenditures:		
Vehicles	12,476	42,460
IT Software Upgrade	26,019	5,274
Technology Study - Prof & Tech Services		5,000
Total Operating Expenditures	38,495	52,734
Operating Income/(Loss)	(38,495)	29,666
Fund Balance, July 1	108,164	78,498
Fund Balance, End of Period	\$ 69,670	\$ 108,164

**MANSFIELD DOWNTOWN PARTNERSHIP
BALANCE SHEET
AS OF JUNE 30, 2009
(with comparative totals for June 30, 2008)**

	June 30,	
	2009	2008
<u>ASSETS</u>		
Cash & Cash Equivalents	\$ 182,325	\$ 113,458
Accounts Receivable	900	900
Total Assets	\$ 183,225	\$ 114,358
<u>LIABILITIES</u>		
Accounts Payable	\$ 3,844	\$ 16,299
Total Liabilities	3,844	16,299
<u>FUND BALANCE</u>		
Fund Balance, Unreserved	179,381	98,059
Total Fund Balance	179,381	98,059
Total Liabilities and Fund Balance	\$ 183,225	\$ 114,358

**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 2008/09	Adopted 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
Uconn		32,500	45,000	46,500	60,000	62,000	62,000	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	22,440	18,000
Local Support				1,500	1,500						
State Support						4,993					
Contributions/Other					200	2,165	(165)				
Total Revenues	32,500	52,500	85,040	102,585	129,055	211,440	143,050	302,030	269,000	272,440	268,000
Operating Expenditures:											
Salaries and Benefits		15,531	71,378	73,007	83,974	92,800	107,140	121,544	136,430	133,679	135,660
Professional & Technical	930	9,519	7,386	5,406	8,397	63,068	44,967	31,817	135,000	27,202	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	17,584	15,900
Insurance			1,650	1,760	1,764	1,772	1,702	1,704	2,060	1,713	1,720
Purchased Services			8,029	5,005	6,092	9,065	7,092	7,003	6,950	8,157	6,750
Supplies & Services		3,980	4,704	2,837	2,463	4,075	2,055	2,733	2,950	2,783	2,900
Contingency									25,000		25,000
Total Operating Expenditures	930	32,630	104,147	99,815	115,871	184,555	199,407	222,786	326,790	191,118	266,880
Operating Income/(Loss)	31,570	19,870	(19,107)	2,770	13,184	26,885	(56,357)	79,244	(57,790)	81,322	1,120
Fund Balance, July 1		31,570	51,440	32,333	35,103	48,287	75,172	18,815	98,059	98,059	179,381
Fund Balance, End of Period	\$ 31,570	\$ 51,440	\$ 32,333	\$ 35,103	\$ 48,287	\$ 75,172	\$ 18,815	\$ 98,059	\$ 40,269	\$ 179,381	\$ 180,501
Contribution Recap:											
Mansfield	\$ 32,500	\$ 20,000	\$ 30,000	\$ 41,500	\$ 50,000	\$ 62,000	\$ 62,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Mansfield Capital Projects						60,000					
UCONN		32,500	45,000	46,500	60,000	62,000	62,000	125,000	125,000	125,000	125,000
Total Contributions	\$ 32,500	\$ 52,500	\$ 75,000	\$ 88,000	\$ 110,000	\$ 184,000	\$ 124,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

TOWN OF MANSFIELD
DOWNTOWN REVITALIZATION & ENHANCEMENT PROJECTS #84120 & 84122
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
AS OF JUNE 30, 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	193,033
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	647,662
Operating Income/(Loss)		(9,431)
Fund Balance, July 1		
Fund Balance, End of Period	\$ -	\$ (9,431)

SERIAL BONDS SUMMARY
SCHOOLS AND TOWN
June 30, 2009

	Schools	Town	Total
Balance at July 1, 2008	\$655,000	\$1,850,000	\$2,505,000
Issued During Period			
Retired During Period	235,000	295,000	530,000
Balance at 6/30/09	<u>\$420,000</u>	<u>\$1,555,000</u>	<u>\$1,975,000</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	530,000			530,000
Balance at 6/30/09	<u>\$1,975,000</u>			<u>\$1,975,000</u>

Description	Original Amount	Payment Date		Bonds	BAN's	Promissory Note	Total
		P & I	I				
1989 General Obligation	5,000,000	6/15	12/15				
1990 General Obligation	2,525,000	6/15	12/15				
2004 Town Taxable Gen. Obligation Bond	2,590,000	6/01	12/01	1,230,000			1,230,000
2004 School General Obligation Bond	940,000	6/01	12/01	420,000			420,000
2004 Town General Obligation Bond	725,000	6/01	12/01	325,000			325,000
	<u>\$11,780,000</u>			<u>\$1,975,000</u>			<u>\$1,975,000</u>

DETAIL OF DEBT OUTSTANDING
SCHOOLS AND TOWNS
ESTIMATED AS OF JUNE 30, 2009

	<u>Original Amount</u>	<u>Balance 06/30/09</u>
Schools		
Consists of -		
1989 General Obligation Bonds:		
Window Project/Sheds	\$ 250,000	\$ -
Asbestos Removal	666,000	-
Code Compliance	729,000	-
Expansion & Renovation	3,130,000	-
1990 General Obligation Bonds:		
Schools Expansion	2,525,000	-
2004 General Obligation Bonds:		
MMS IRC	940,000	420,000
	\$ 8,240,000	\$ 420,000
	\$ 8,240,000	\$ 420,000
Town		
Consists of -		
1989 General Obligation Bonds:		
Route 275 Sidewalk	\$ 225,000	\$ -
2004 Taxable GOB - Community Center	2,590,000	1,230,000
2004 General Obligation - Library	725,000	325,000
	3,540,000	1,555,000
Total Debt Outstanding	\$ 11,780,000	\$ 1,975,000

TOWN OF MANSFIELD
SUMMARY OF INVESTMENTS

June 30, 2009

ALL OTHER FUNDS:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 06/30/09
State Treasurer	4,000,856	0.54%	Various	Various	
Total Accrued Interest @ 06/30/09					<u>93,973</u>
Interest Received 7/1/08 - 06/30/09					<u>93,973</u>
Total Interest, General Fund, 06/30/09					<u><u>93,973</u></u>

CAPITAL FUND:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 06/30/09
State Treasurer	166,273	0.54%	Various	Various	
Total Accrued Interest @ 06/30/09					<u> </u>
Interest Received 7/1/08 - 06/30/09					<u> </u>
Total Interest, Capital Fund @ 06/30/09					<u><u> </u></u>

HEALTH INSURANCE FUND:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 06/30/09
MBIA - Class	1,985,551	0.30%	Various	Various	
State Treasurer	129,866	0.54%	Various	Various	
Total Accrued Interest @ 06/30/09					<u>11,672</u>
Interest Received 7/1/08 - 06/30/09					<u>11,672</u>
Total Interest, Health Insurance Fund @ 06/30/09					<u><u>11,672</u></u>

Town of Mansfield
Memo

DATE July 13, 2009

To: Matt Hart, Town Manager
Cherie Trahan, Director of Finance

From: Christine Gamache, Collector of Revenue

Subject: Amounts and % of Collections for 7/1/08 to 6/30/09 comparable to 7/1/07 to 6/30/08

	GRAND LST 2007	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	DELINQUENT BALANCE	% DEL
RE	20,589,946	8,077	20,598,023	20,351,156	98.8%	246,867	1.2%
PER	882,817	(13,673)	869,144	833,190	95.9%	35,954	4.1%
MV	1,741,906	(41,707)	1,700,200	1,623,864	95.5%	76,336	4.5%
TOTAL	23,214,669	(47,303)	23,167,367	22,808,210	98.4%	359,156	1.6%
MVS	213,335.57	(7,237.03)	206,099	183,262	88.9%	22,837	11.1%
TOTAL	23,428,005	(54,540)	23,373,465	22,991,472	98.4%	381,993	1.6%

PRIOR YEARS COLLECTION

July 1, 2008 to June 30, 2009

Suspense Collections	25,505.07	Suspense Interest Less Fees	61,028.59
Prior Years Taxes	<u>264,538.78</u>	Interest and Lien Fees	<u>128,522.53</u>
	<u>290,043.85</u>		<u>189,551.12</u>

	GRAND LIST 2006	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	DELINQUENT BALANCE	% DEL
RE	19,125,475.57	28,458.44	19,153,934	18,932,574.34	98.8%	221,360	1.2%
PER	801,089.68	(3,061.72)	798,028	788,273.68	98.8%	9,754	1.2%
MV	1,656,385.14	(40,266.63)	1,616,119	1,539,743.53	95.3%	76,375	4.7%
TOTAL	21,582,950.39	(14,869.91)	21,568,080	21,260,591.55	98.6%	307,489	1.4%
MVS	204,980.04	(3,320.38)	201,660	179,507.03	89.0%	22,153	11.0%
TOTAL	21,787,930.43	(18,190.29)	21,769,740.14	21,440,098.58	98.5%	329,641.56	1.5%

PRIOR YEARS COLLECTION

July 1, 2007 to June 30, 2008

Suspense Collections	17,202.43	Suspense Interest Less Fees	21,524.00
Prior Years Taxes	<u>213,994.28</u>	Interest and Lien Fees & DMV Fees	<u>63,415.27</u>
	<u>231,196.71</u>		<u>84,939.27</u>

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

As of June 30, 2009

REVENUE:

TUITION REVENUE:

RECEIVED TO DATE	51,008.42	
OUTSTANDING RECEIVABLE	10,100.58	
TOTAL TUITION REVENUE	61,109.00	

EXCESS COST & STATE AGENCY GRANT	88,308.00	
SERVICES FOR THE BLIND	0.00	
MEDICAID REIMBURSEMENT PROGRAM	13,550.00	

TOTAL REVENUES

162,967.00

EXPENDITURES:

TUITION PAYMENTS (BALANCE):

PUBLIC	55,004.20	
PRIVATE	(112,917.11)	
STATE AGENCY/PUBLIC	40,000.00	
STATE AGENCY/PRIVATE	50,000.00	

TOTAL TUITION PAYMENTS UNDER (OVER) BUDGET	32,087.09	
--	-----------	--

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

OCCUPATIONAL & PHYS THERAPY - UNDER (OVER) BUDGET (A/C 112-62104-XXXXX-52)	(29,675.24)	
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TRANSPORTATION UNDER (OVER) BUDGET	25,919.86	
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TOTAL EXPENDITURES BALANCE - UNDER (OVER)

28,331.71

TOTAL BALANCE UNDER (OVER) BUDGET

191,298.71

CAPITAL PROJECTS - OPEN SPACE
STATUS REPORT THROUGH JUNE 30, 2009

Acreage	Total Budget	Expended Thru 6/30/2008	Current Year Expenditures	Estimated Unexpended Balance	Anticipated Grants
	\$3,256,855				
Expenditures Prior to 92/93					
UNALLOCATED COSTS:					
		11,700			
		8,975			
		10,710			
		6,475			
		8,240	(27)		
		3,000			
		2,927			
		3,852			
		103,604			
PROPERTY PURCHASES:					
	0.23	128,439			
	25.80	163,330			
	6.50	42,703			
	108.00	101,579			
		6,750	327,772		112,500
	32.00	35,161			
	8.60	162,236			
	1.19	31,492			
	7.40	7,636			
	35.33	291,780			
	18.60	62,576			
	11.70	24,202			
			81,871		
	2.10	8,804			
		1,500			
	15.00				
		4,310			
	5.90		12,500		
	17.00	10,000			
	59.75	104,133			
	6.70	135,466			
	23.70	69,527			
	102.00	283,322			
	50.57	90,734			
	29.00	64,423			
		1,500			
	29.50	91,792			
	3.00	31,732			
	68.41	257,996			
	6.80	24,638			
	23.50	92,456			
	670.25	\$3,256,855	\$2,626,556	\$422,116	\$208,183 \$112,500

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
85114 - Bonded Funds	1,000,000
	<u>\$3,256,855</u>
85105 - Authorized (Unissued) Bonding \$1,000,000 - 06/07-LAPSED	

*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.

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

Account Description	Estimated Revenue	Debits	Credits	Remaining	Pct Used
111 General Fund - Town					
Taxes and Related Items	22,888,695.00	32,779.71	22,881,805.29	39,669.42	99.83
40101 Current Year Levy	200,000.00	80,593.50	276,509.71	4,083.79	97.96
40102 Prior Year Levy	125,000.00	4,868.14	158,901.32	-29,033.18	123.23
40103 Interest & Lien Fees	175,000.00	1,039.66	187,839.78	-11,800.12	106.74
40104 Motor Vehicle Supplement	6,000.00	284.05	25,714.86	-19,430.81	423.85
40105 Susp. Coll. Taxes - Trnsc.	4,000.00	24.75	35,532.53	-31,507.78	887.69
40106 Susp. Coll. Int. - Trnsc.	.00	20.00	422.58	-402.58	.00
40108 Motor Vehicle Penalty					
Total Taxes and Related Items	23,398,695.00	119,609.81	23,566,726.07	-48,421.26	100.21
Licenses and Permits	2,100.00	.00	2,655.00	-555.00	126.43
40201 Misc Licenses & Permits	700.00	4.00	600.00	104.00	85.14
40202 Sport Licenses	7,500.00	-72.80	8,568.80	-1,141.60	115.22
40203 Dog Licenses	150,000.00	.00	83,051.51	66,948.49	55.37
40204 Conveyance Tax	8,000.00	.00	4,320.00	3,680.00	54.00
40210 Trailer & Subdivision Permits	20,000.00	1,320.00	19,615.18	1,704.82	91.48
40211 Zoning Permits	2,000.00	430.00	4,400.00	-1,970.00	198.50
40212 Zba Applications	5,000.00	125.00	5,350.00	-225.00	104.50
40214 Iwa Permits	50.00	.00	.00	50.00	.00
40223 Sewer Permits	1,500.00	150.00	956.00	694.00	53.73
40224 Road Permits	210,000.00	4,416.08	171,074.50	43,341.58	79.36
40230 Building Permits	100.00	2.00	136.00	-34.00	134.00
40231 Adm Cost Reimb-permits	84,900.00	.00	97,350.00	-12,450.00	114.66
40232 Housing Code Permits	100.00	.00	.00	100.00	.00
40233 Housing Code Penalties	1,000.00	27,900.00	29,025.00	-125.00	112.50
40234 Landlord Registrations					
Total Licenses and Permits	492,950.00	34,274.28	427,101.99	100,122.29	79.69
Fed. Support Gov	1,850.00	.00	5,539.00	-3,689.00	299.41
40352 Payment In Lieu Of Taxes	3,650.00	.00	6,453.00	-2,803.00	176.79
40357 Social Serv Block Grant					
Total Fed. Support Gov	5,500.00	.00	11,992.00	-6,492.00	218.04
State Support Education	10,070,680.00	.00	10,087,433.00	-16,753.00	100.17
40401 Education Assistance	283,060.00	.00	247,412.00	35,648.00	87.41
40402 School Transportation					
Total State Support Education	10,353,740.00	.00	10,334,845.00	18,895.00	99.82
State Support Gov	8,368,470.00	.00	8,396,688.72	-28,218.72	100.34
40451 Pilot - State Property	.00	.00	2,995.00	-2,995.00	.00
40454 Circuit Crt-parking Fines	38,800.00	.00	42,698.78	-3,898.78	110.05
40455 Circuit Breaker	2,000.00	.00	2,000.00	.00	100.00
40456 Tax Relief For Elderly	14,000.00	.00	17,344.00	-3,344.00	123.89
40457 Library - Connecticut/ill	2,500.00	.00	2,473.00	27.00	98.92
40458 Library - Basic Grant					

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

Account Description	Estimated Revenue	Debits	Credits	Remaining	Pct Used
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	6,000.00	14,658.66	-1,658.66	123.70
40469 Veterans Reimb	6,900.00	.00	6,466.92	433.08	93.72
40494 Judicial Revenue Distribution	3,000.00	700.00	10,449.00	-6,749.00	324.97
40496 Pilot-holinko Estates	13,500.00	.00	14,206.00	-706.00	105.23
Total State Support Gov	8,463,370.00	6,700.00	8,519,804.51	-49,734.51	100.59
Local Support Gov					
40551 Pilot - Senior Housing	.00	.00	11,516.65	-11,516.65	.00
Total Local Support Gov	.00	.00	11,516.65	-11,516.65	.00
Charge for Services					
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	14,940.00	-80.00	100.54
40610 Recording	50,000.00	370.00	55,565.00	-5,195.00	110.39
40611 Copies Of Records	18,450.00	10.00	11,097.15	7,362.85	60.09
40613 Sale Of Maps/regs	5,000.00	10.00	8,940.00	-3,930.00	178.60
40620 Police Service	100.00	.00	40.00	60.00	40.00
40622 Redemption/Release Fees	25,000.00	7,187.00	31,687.56	499.44	98.00
40625 Animal Adoption Fees	3,000.00	.00	2,715.00	285.00	90.50
40628 Redemption Fees-Hampton/Scot	1,600.00	.00	885.00	715.00	55.31
40629 Adoption Fees-Hampton Scotland	400.00	.00	230.00	170.00	57.50
40641 Postage On Overdue Books	20.00	.00	10.00	10.00	50.00
40650 Blue Prints	17,000.00	461.25	18,814.27	-1,353.02	107.96
40656 Reg Dist 19 Grnds Mntnce	100.00	.00	174.00	-74.00	174.00
40663 Zoning Regulations	75,830.00	.00	75,830.00	.00	100.00
40671 Day Care Grounds Maintenance	250.00	.00	131.00	119.00	52.40
40674 Charge for Services	10,700.00	.00	10,700.00	.00	100.00
40678 Celeron Sq Assoc Bikepath Main	2,000.00	.00	2,371.21	-371.21	118.56
40684 Cash Overage/Shortage	2,700.00	.00	2,700.00	.00	100.00
40698 Financial Services-Columbia	.00	63.25	.00	63.25	.00
Total Charge for Services	312,820.00	8,101.50	334,150.19	-13,228.69	104.23
Fines and Forfeitures					
40702 Parking Tickets - Town	4,500.00	.00	12,805.00	-8,305.00	284.56
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	88.00	536.00	-448.00	.00
Total Fines and Forfeitures	4,840.00	88.00	14,421.00	-9,493.00	296.14
Miscellaneous					
40801 Rent	5,590.00	.00	5,928.00	-338.00	106.05

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

Account Description	Estimated Revenue	Debits	Credits	Remaining	Pct Used
40804 Rent - Historical Soc	2,000.00	.00	2,925.00	-925.00	146.25
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 - Individ.	.00	10,786.34	10,786.34	.00	.00
40817 Telecom Services Payment	100,000.00	9,717.73	101,263.15	8,454.58	91.55
40820 Interest Income	550,000.00	64,565.20	158,538.24	456,026.96	17.09
40825 Rent - R19 Maintenance	2,790.00	.00	2,790.00	.00	100.00
40890 Other	2,750.00	1,987.59	9,987.67	-5,250.08	290.91
Total Miscellaneous	663,730.00	87,056.86	292,318.40	458,468.46	30.93
Operating Transfers In					
40928 School Cafeteria	2,500.00	.00	2,500.00	.00	100.00
Total Operating Transfers In	2,500.00	.00	2,500.00	.00	100.00
Total 111 General Fund - Town	43,698,145.00	255,830.45	43,515,375.81	438,599.64	99.00
GRAND TOTAL *****	43,698,145.00	255,830.45	43,515,375.81	438,599.64	99.00

Total Number of Accounts: 86

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

TOWN OF MANSFIELD
 LEGAL EXPENDITURE SUMMARY BY ACTIVITY
 ENDING 06302009

	APPROVED BUDGET	ADJUSTED BUDGET	YEAR TO DATE ENC + EXP	UNENCUMBERED BALANCE	PERCENT
General Fund - Town					
00 Legislative	76,660.00	67,426.00	67,426.43	-.43	100.00
00 Municipal Management	191,720.00	188,915.00	188,914.71	.29	100.00
00 Human Resources	96,420.00	102,825.00	102,824.57	.43	100.00
00 Town Attorney	20,000.00	34,135.00	34,134.65	.35	100.00
00 Probate	2,120.00	1,736.00	1,735.83	.17	99.99
00 Registrars	62,560.00	49,720.00	49,720.41	-.41	100.00
00 Town Clerk	182,440.00	181,342.00	181,341.99	.01	100.00
00 General Elections	17,550.00	12,415.00	12,415.31	-.31	100.00
00 Finance Administration	71,160.00	76,152.00	76,152.05	-.05	100.00
00 Accounting & Disbursements	272,550.00	264,108.00	264,107.62	.38	100.00
00 Revenue Collections	149,820.00	139,859.00	139,859.14	-.14	100.00
02 Property Assessment	198,510.00	201,124.00	201,124.25	-.25	100.00
10 Central Copying	39,000.00	40,778.00	40,778.30	-.30	100.00
11 Central Services	33,500.00	29,998.00	29,997.74	.26	100.00
00 Information Technology	64,700.00	64,700.00	64,699.86	.14	100.00

TOTAL GENERAL GOVERNMENT	1,478,710.00	1,455,233.00	1,455,232.86	.14	100.00
=====					
00 Police Services	930,790.00	877,122.00	877,121.50	.50	100.00
00 Animal Control	85,740.00	84,573.00	84,573.03	-.03	100.00
01 Fire Marshal	119,870.00	111,401.00	111,400.83	.17	100.00
55 Fire & Emerg Services Admin	205,970.00	209,991.00	209,991.00	.00	100.00
60 Fire & Emergency Services	1,382,330.00	1,453,808.00	1,453,808.04	-.04	100.00
00 Emergency Management	35,140.00	52,658.00	52,657.83	.17	100.00

TOTAL PUBLIC SAFETY	2,759,840.00	2,789,553.00	2,789,552.23	.77	100.00
=====					
00 Public Works Administration	44,890.00	37,047.00	37,047.34	-.34	100.00
00 Supervision & Operations	87,080.00	85,925.00	85,924.82	.18	100.00
00 Road Services	755,070.00	721,457.00	721,457.13	-.13	100.00
00 Grounds Maintenance	329,730.00	326,258.00	326,258.16	-.16	100.00
00 Equipment Maintenance	544,110.00	507,893.00	507,893.26	-.26	100.00
00 Engineering	183,400.00	172,631.00	172,630.70	.30	100.00
00 Building Inspection	160,490.00	154,160.00	154,160.05	-.05	100.00
10 Housing Inspection	127,610.00	118,856.00	118,855.69	.31	100.00
00 Facilities Management	839,370.00	854,577.00	854,576.67	.33	100.00

TOTAL PUBLIC WORKS	3,071,750.00	2,978,804.00	2,978,803.82	.18	100.00
=====					
00 Human Services Administration	277,430.00	276,161.00	276,161.43	-.43	100.00
02 Mansfield Challenge - Winter	2,650.00	2,669.00	2,669.08	-.08	100.00
04 Youth Employment - Middle Sch	4,000.00	4,000.00	4,000.00	.00	100.00
10 Youth Services	137,620.00	124,594.00	124,594.24	-.24	100.00
00 Senior Services	217,000.00	212,276.00	212,276.17	-.17	100.00
00 Library Services Admin	613,220.00	608,684.00	608,684.48	-.48	100.00
00 Contributions To Area Agency	315,780.00	302,419.00	302,419.48	-.48	100.00

TOWN OF MANSFIELD
 LEGAL EXPENDITURE SUMMARY BY ACTIVITY
 ENDING 06302009

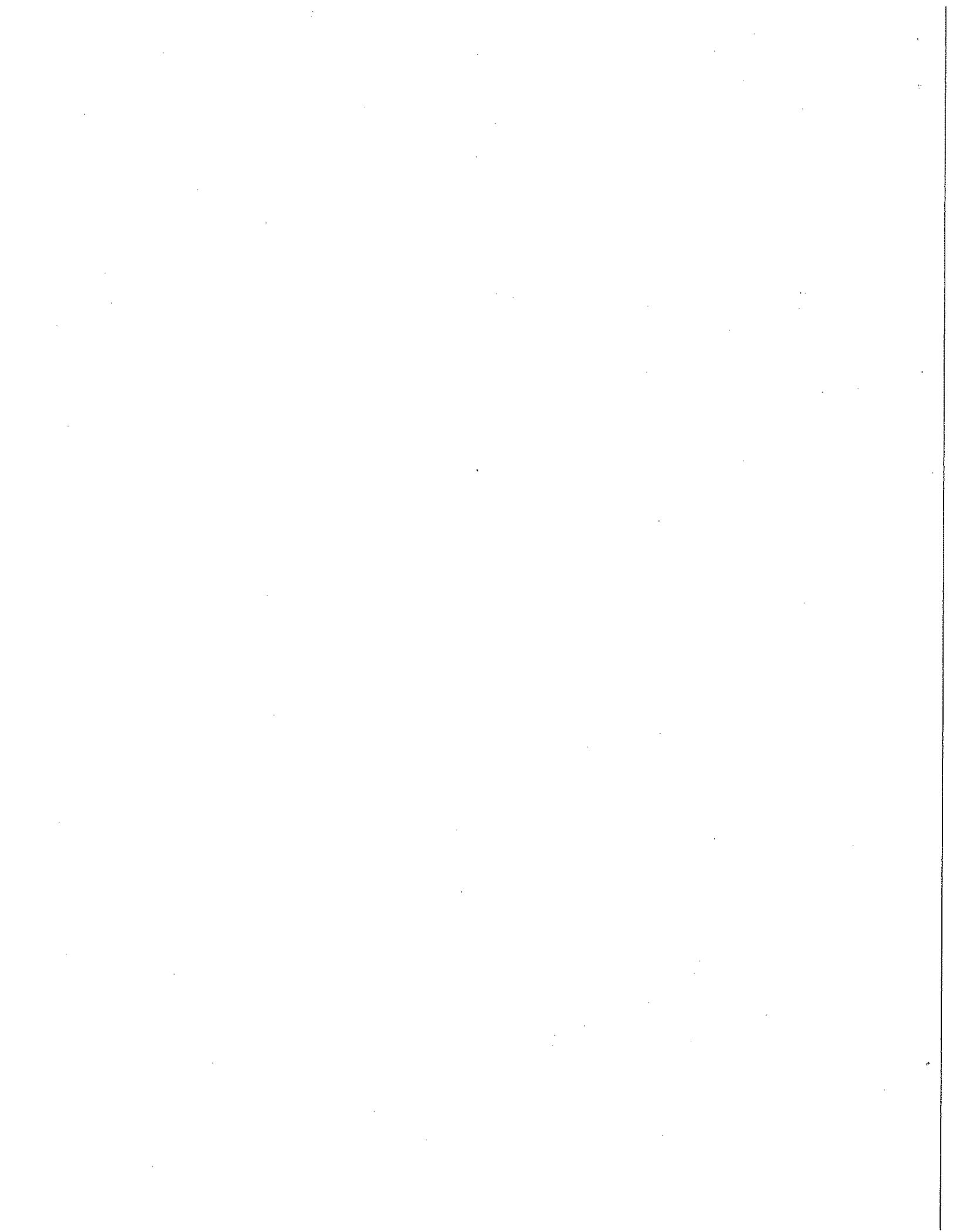
	APPROVED BUDGET	ADJUSTED BUDGET	YEAR TO DATE ENC + EXP	UNENCUMBERED BALANCE	PERCENT
TOTAL COMMUNITY SERVICES	1,567,700.00	1,530,803.00	1,530,804.88	-1.88	100.00
51100 Planning Administration	230,160.00	225,914.00	225,913.69	.31	100.00
52100 Planning/Zoning Inland/Wetlnd	24,050.00	14,104.00	14,104.30	-.30	100.00
58000 Boards and Commissions	6,500.00	4,464.00	4,464.42	-.42	100.01
TOTAL COMMUNITY DEVELOPMENT	260,710.00	244,482.00	244,482.41	-.41	100.00
71000 Employee Benefits	2,384,890.00	2,357,440.00	2,357,440.35	-.35	100.00
72000 Insurance	121,880.00	114,557.00	114,557.00	.00	100.00
73000 Contingency	49,500.00	164,107.00	.00	164,107.00	.00
TOTAL TOWN-WIDE EXPENDITURES	2,556,270.00	2,636,104.00	2,471,997.35	164,106.65	93.77
92000 Other Financing Uses	954,660.00	1,014,660.00	1,014,660.00	.00	100.00
TOTAL OTHER FINANCING	954,660.00	1,014,660.00	1,014,660.00	.00	100.00
TOTAL General Fund - Town	12,649,640.00	12,649,639.00	12,485,533.55	164,105.45	98.70

TOWN OF MANSFIELD / BOARD OF EDUCATION
 LEGAL EXPENDITURE SUMMARY BY ACTIVITY
 ENDING 06302009

	APPROVED BUDGET	ADJUSTED BUDGET	YEAR TO DATE ENC & EXP	UNENCUMBERED BALANCE	PERCENT
General Fund - Board					
01 Regular Instruction	7,247,820.00	7,169,726.00	7,169,725.05	.95	100.00
02 English	54,160.00	53,278.00	53,278.81	-.81	100.00
04 World Languages	10,740.00	9,075.00	9,075.00	.00	100.00
05 Health & Safety	8,870.00	6,203.00	6,203.58	-.58	100.01
06 Physical Education	14,750.00	16,956.00	16,957.04	-1.04	100.01
07 Art	15,130.00	15,413.00	15,412.40	.60	100.00
08 Mathematics	30,200.00	27,741.00	27,741.81	-.81	100.00
09 Music	19,800.00	15,835.00	15,834.80	.20	100.00
10 Science	31,280.00	23,175.00	23,174.53	.47	100.00
11 Social Studies	24,210.00	21,645.00	21,644.63	.37	100.00
15 Information Technology	286,000.00	338,087.00	338,087.31	-.31	100.00
22 Family & Consumer Science	10,170.00	6,803.00	6,803.28	-.28	100.00
23 Technology Education	11,580.00	13,610.00	13,610.16	-.16	100.00
01 Special Ed Instruction	1,438,950.00	1,456,587.00	1,456,586.63	.37	100.00
02 Enrichment	399,380.00	383,802.00	383,802.01	-.01	100.00
04 Preschool	305,900.00	286,552.00	286,551.52	.48	100.00
10 Remedial Reading/Math	363,290.00	320,591.00	320,590.92	.08	100.00
00 Summer School	36,000.00	40,439.00	40,439.26	-.26	100.00
00 Tuition Payments	310,000.00	264,086.00	264,085.59	.41	100.00
00 Central Service-Instr Suppl.	245,440.00	243,050.00	243,050.21	-.21	100.00
TOTAL Regular Instruction	10,863,670.00	10,712,654.00	10,712,654.54	-.54	100.00
=====					
02 Guidance Services	124,460.00	124,446.00	124,445.55	.45	100.00
03 Health Services	198,340.00	197,833.00	197,833.12	-.12	100.00
04 Outside Eval/Contracted Serv	211,000.00	240,675.00	240,675.24	-.24	100.00
05 Speech And Hearing Services	170,530.00	153,605.00	153,605.08	-.08	100.00
06 Pupil Services - Testing	11,570.00	.00	.00	.00	.00
08 Psychological Services	328,400.00	286,660.00	286,660.33	-.33	100.00
01 Curriculum Development	273,590.00	147,077.00	147,076.60	.40	100.00
02 Professional Development	38,930.00	30,893.00	30,892.88	.12	100.00
02 Media Services	63,550.00	65,018.00	65,028.72	-10.72	100.02
10 Library	274,090.00	266,564.00	266,564.32	-.32	100.00
01 Board Of Education	431,240.00	675,134.00	369,037.27	306,096.73	54.66
02 Superintendent's Office	363,060.00	333,915.00	333,914.80	.20	100.00
04 Special Education Admin	263,630.00	259,360.00	259,360.35	-.35	100.00
20 Principals' Office Services	922,180.00	954,860.00	954,860.60	-.60	100.00
21 Support Services - Central	32,620.00	25,889.00	25,888.83	.17	100.00
23 Field Studies	13,500.00	13,124.00	13,123.73	.27	100.00
01 Business Management	331,190.00	317,333.00	317,332.87	.13	100.00
10 Plant Operations - Building	1,786,410.00	1,711,299.00	1,711,299.17	-.17	100.00
01 Regular Transportation	720,800.00	687,761.00	687,761.29	-.29	100.00
02 Spec Ed Transportation	162,000.00	136,080.00	136,080.14	-.14	100.00
TOTAL Guidance Services	6,721,090.00	6,627,526.00	6,321,440.89	306,085.11	95.38
=====					
30 After School Program	40,330.00	27,941.00	27,941.17	-.17	100.00
10 Athletic Program	32,120.00	29,173.00	29,173.00	.00	100.00

TOWN OF MANSFIELD / BOARD OF EDUCATION
LEGAL EXPENDITURE SUMMARY BY ACTIVITY
ENDING 06302009

	APPROVED BUDGET	ADJUSTED BUDGET	YEAR TO DATE ENC & EXP	UNENCUMBERED BALANCE	PERCENT
TOTAL After School Program	72,450.00	57,114.00	57,114.17	-.17	100.00
68000 Employee Benefits	3,212,740.00	3,312,656.00	3,312,655.41	.59	100.00
TOTAL Employee Benefits	3,212,740.00	3,312,656.00	3,312,655.41	.59	100.00
69000 Transfers Out To Other Funds	60,850.00	220,850.00	220,850.00	.00	100.00
TOTAL Transfers Out To Other Funds	60,850.00	220,850.00	220,850.00	.00	100.00
TOTAL Regular Instruction	20,930,800.00	20,930,800.00	20,624,715.01	306,084.99	98.54



INTEROFFICE MEMORANDUM

TO: MANSFIELD TOWN COUNCIL
FROM: CHERIE TRAHAN
DATE: 09/16/09
SUBJECT: LEGAL BUDGET TRANSFERS 2008/2009

Attached for your consideration is a request for budget transfers for the 2008-2009 year. The fiscal year ends with \$164,107 remaining in contingency. A brief description of the requested transfers over \$1,000 follows.

Additional Appropriations

- Municipal Management – Increase - \$1,185: This is primarily due to additional office supplies needed, as well as additional hours for administrative staff, offset by a reduction in training costs.
- Town Attorney – Increase - \$14,135: Due to a number of factors, including increases in requests for legal opinions, review of ordinances and policies, evictions and tax related items.
- Finance Administration – Increase - \$4,992: This increase is for Mansfield's participation in the New England States GFOA Performance Measures Project.
- Accounting & Disbursements – Increase - \$5,838 – This is primarily for reimbursable pay for the shared services with the Town of Columbia. It is offset by revenues received from the Town of Columbia in the amount of \$11,510.
- Property Assessment – Increase - \$3,634 – This is for part-time support for the revaluation project, which is effective October 1, 2009.
- Central Copying – Increase - \$1,778 – This is due to the increase in the cost of copier paper.
- Patrol Services – Increase - \$33,432 – This is due to the increase in the cost of the Resident State Troopers and their overtime expenditures. Savings from the reduction in town officers has already been transferred into Contingency.
- Fire & Emergency Services Administration – Increase \$2,291 – This is due to additional administrative support hours.
- Fire & Emergency Services – Increase - \$100,168 – This increase is mainly due to an increase in the cost of part-time and overtime needed to maintain minimum staffing levels, due to several vacancies.

- Emergency Management – Increase - \$2,688 – This is due to the reorganization of town hall staff. Offsetting reductions can be found in other departments.
- Public Works Admin- Increase - \$4,367 - The amount of money available to transfer in from the Town Road Aid Fund for over-time wages was less than anticipated. This department was also impacted by the staff reorganization within the Town.
- Grounds Maintenance – Increase - \$12,108 – This increase is due to the reorganization of staff within the Public Works Department. Also expenditures for ground supplies and equipment were more than anticipated.
- Housing Code Enforcement – Increase - \$15,096 – This is mainly due to the reorganization of town hall staff. Offsetting reductions can be found in other departments.
- Maintenance of Buildings – Increase \$15,207 - Primarily due to an increase in UCONN Water/Sewer rates and the reorganization of town hall staff.
- Library Services – Increase \$4,114 – This increase is for the installation of wireless internet access at the Library.
- Other Financing Uses – Increase - \$60,000 – This proposed additional transfer (from \$25,000 to \$85,000) to the Capital Nonrecurring Fund is necessary to end this fiscal year and project a positive fund balance at the end of fiscal year 2009/10.

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Due to the number of budget reductions, please find a brief description of reductions that were greater than \$10,000.

Major Reductions

- Human Resources – Decrease - \$16,015 – This is due to the reorganization of town hall staff.
- Fire Marshal – Decrease - \$11,639 – This is due to the reorganization of town hall staff.
- Road Services – Decrease - \$32,873 – This decrease is due to the retirement of an employee within the department.
- Equipment Maintenance – Decrease - \$36,617 – Expenditures were less than anticipated due to the decrease in the cost of gasoline.
- Engineering – Decrease - \$10,769 – The hours worked by the Engineering intern were reduced.
- Contributions to Area Agencies – Decrease - \$13,361 – This savings was due to the reversal of a prior year accrual.

- Employee Benefits – Decrease - \$28,310 – The cost of Social Security, MERS, and Medicare benefits were less than anticipated due to staffing reductions and grant funding.
- Contingency – Decrease - \$60,988 – This is an anticipated reallocation some of the funds moved into Contingency from the salary transfers approved in January, 2009.

Town of Mansfield
Legal Budget Transfers
FY 2008/2009

Account No.	Description	Approved Budget	Add'l.	Reduction	Adjusted Approp.	Legal Expend	Balance
111 11100 54999 06	Legislative	\$ 74,495	\$ -	\$ (7,069)	\$ 67,426	\$ 67,426	\$ -
111 11101 54999 06	Charter Revision	-	-	-	-	-	-
111 12100 54999 06	Municipal Mgmt.	187,730	1,185	-	188,915	188,915	-
111 12200 54999 06	Human Resources	118,840	-	(16,015)	102,825	102,825	-
111 13100 54999 06	Town Attorney	20,000	14,135	-	34,135	34,135	-
111 13200 54999 06	Probate	2,120	-	(384)	1,736	1,736	-
111 14200 54999 06	Registrars	54,360	-	(4,640)	49,720	49,720	-
111 15100 54999 06	Town Clerk	184,710	-	(3,368)	181,342	181,342	-
111 15200 54999 06	General Elections	17,550	-	(5,135)	12,415	12,415	-
111 16100 54999 06	Finance Admin	71,160	4,992	-	76,152	76,152	-
111 16200 54999 06	Accounting & Disb.	258,270	5,838	-	264,108	264,108	-
111 16300 54999 06	Revenue Collections	148,630	-	(8,771)	139,859	139,859	-
111 16402 54999 06	Property Assessmt	197,490	3,634	-	201,124	201,124	-
111 16510 54999 06	Central Copying	39,000	1,778	-	40,778	40,778	-
111 16511 54999 06	Central Services	33,500	-	(3,502)	29,998	29,998	-
111 16600 54999 06	Information Technology	64,700	-	(0)	64,700	64,700	-
111 21200 54999 06	Patrol Services	843,690	33,432	-	877,122	877,122	-
111 21300 54999 06	Animal Control	88,070	-	(3,497)	84,573	84,573	-
111 22101 54999 06	Fire Marshal	123,040	-	(11,639)	111,401	111,401	-
111 22155 54999 06	Fire & Emerg Services Adm	207,700	2,291	-	209,991	209,991	-
111 22160 54999 06	Fire & Emerg Services	1,353,640	100,168	-	1,453,808	1,453,808	-
111 23100 54999 06	Emergency Management	49,970	2,688	-	52,658	52,658	-
111 30100 54999 06	Public Works Admin	32,680	4,367	-	37,047	37,047	-
111 30200 54999 06	Supervision & Operations	87,080	-	(1,155)	85,925	85,925	-
111 30300 54999 06	Road Services	754,330	-	(32,873)	721,457	721,457	-
111 30400 54999 06	Grounds Maintenance	314,150	12,108	-	326,258	326,258	-
111 30600 54999 06	Equipment Maintenance	544,510	-	(36,617)	507,893	507,893	-
111 30700 54999 06	Engineering	183,400	-	(10,769)	172,631	172,631	-
111 30800 54999 06	Building Inspection	160,490	-	(6,330)	154,160	154,160	-
111 30810 54999 06	Housing Code Enforcement	103,760	15,096	-	118,856	118,856	-
111 30900 54999 06	Maintenance of Buildings	839,370	15,207	-	854,577	854,577	-
111 42100 54999 06	Human Services Admin.	277,430	-	(1,269)	276,161	276,161	-
111 42202 54999 06	Mansfield Challenge	2,650	19	-	2,669	2,669	-
111 42204 54999 06	Youth Employment-MMS	4,000	-	-	4,000	4,000	-
111 42210 54999 06	Youth Services	125,870	-	(1,276)	124,594	124,594	-
111 42300 54999 06	Senior Services	216,360	-	(4,084)	212,276	212,276	-
111 43100 54999 06	Library Administration	604,570	4,114	-	608,684	608,684	-
111 44100 54999 06	Overall Indirect	-	-	-	-	-	-
111 45000 54999 06	Contrib. To Area Agencies	315,780	-	(13,361)	302,419	302,419	-
111 51100 54999 06	Planning Administration	230,160	-	(4,246)	225,914	225,914	-
111 52100 54999 06	Plan/Zoning Inland/Wetland	24,050	-	(9,946)	14,104	14,104	-
111 58000 54999 06	Boards & Commissions	6,500	-	(2,036)	4,464	4,464	-
111 71000 54999 06	Employee Benefits	2,385,750	-	(28,310)	2,357,440	2,357,440	-
111 72000 54999 06	Insurance	118,330	-	(3,773)	114,557	114,557	-
111 73000 54999 06	Contingency	225,095	-	(60,988)	164,107	-	164,107
111 92000 54999 06	Other Financing Uses	954,660	60,000	-	1,014,660	1,014,660	-
TOTAL		\$12,649,640	\$ 281,051	\$ (281,051)	\$12,649,641	\$ 12,485,534	\$ 164,107