

Town of Mansfield
Council Adopted Budget
2008/2009



Town Meeting
May 13, 2008

TABLE OF CONTENTS

	<u>Page</u>
NOTICE AND WARNING – APPROPRIATIONS ACT.....	1
COUNCIL MESSAGE	3
THE BUDGET PROCESS	6
HOW TO PARTICIPATE / WHAT IS A PROGRAM?	7
EXPENDITURE BUDGET SUMMARY	8
ESTIMATED TAX WARRANT AND LEVY.....	9
GENERAL FUND	
Revenue and Expenditure Graphs	10
Summary of Revenues and Expenditures	11
Major Cost Drivers	12
CAPITAL FUND	
Capital Fund Revenue and Expenditure Graphs	13
Capital Fund Budget Summary	14
Capital Fund Financing Plan	15
CAPITAL AND NONRECURRING RESERVE FUND	
Capital and Nonrecurring Reserve Fund Revenue and Expenditure Graphs	16
Capital Nonrecurring Reserve Fund –Est. Rev, Exp and Chg in Fund Balance..	17
PROGRAM BUDGETS	
General Fund Program Budget	18
Capital Fund Program Budget	20
Capital Nonrecurring Reserve Fund Program Budget	21

SUPPLEMENTAL INFORMATION

Grand List Comparison.....	22
Top Ten Taxpayers - October 1, 2007 Grand List	23
Revenue Budget Summary by Source	24
Town of Mansfield Expenditure Budget Summary.....	27
Mansfield Board of Education Expenditure Budget Summary.....	37
Glossary of Budget Terms.....	38
Description of Funds.....	42

TOWN OF MANSFIELD

NOTICE AND WARNING

TOWN MEETING

The Electors of the Town of Mansfield and all persons who are entitled to vote in Town meeting mentioned in the following warning are hereby warned and notified that the Annual Town Meeting for Budget Considerations will be held on Tuesday, May 13, 2008 at the Middle School Auditorium, at 7:00 p.m. for the following purpose:

To act upon the Proposed Budgets for the Town's fiscal year of July 1, 2008 to June 30, 2009, which Proposed Budgets were adopted by the Town Council on April 21, 2008 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut, this 21st day of April 2008.
Mary L. Stanton, Town Clerk

The following proposed Budgets were adopted by the Town Council of the Town of Mansfield on April 21, 2008 and will be acted upon at the Middle School, at 7:00 p.m.

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$33,580,440 is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2008 to June 30, 2009.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$2,586,300 is hereby adopted as the capital improvements to be undertaken during fiscal year 2008/09 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2008 to June 30, 2009 in the amount of \$663,085 be adopted.

APPROPRIATIONS ACT

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

RESOLVED: That the proposed General Fund Budget for the Town of Mansfield for fiscal year July 1, 2008 to June 30, 2009 in the amount of \$33,580,440 which proposed budget was adopted by the Council on April 21, 2008, be adopted and that the sums estimated and set forth in said budget be appropriated for the purpose indicated.
(See General Fund Program Budget listed on page 18)

RESOLVED: That in accordance with Connecticut General Statutes Section 10-51, the proportionate share for the Town of Mansfield of the annual budget for Regional School District No. 19 shall be added to the General Fund Budget appropriation for the Town of Mansfield for fiscal year July 1, 2008 to June 30, 2009 and said sums shall be paid by the Town to the Regional School District as they become available.

RESOLVED: That the proposed Capital Projects Budget for fiscal year July 1, 2008 to June 30, 2009 in the amount of \$2,586,300 be adopted provided that the portion proposed to be funded by bonds or notes shall, at the appropriate times, be introduced for action by the Town Council subject to a vote by referendum as required by Section 407 of the Town Charter.
(See Capital Fund Program Budget listed on page 20)

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2008 to June 30, 2009 in the amount of \$663,085 be adopted.
(See Capital Nonrecurring Program Budget listed on page 21)

TOWN OF MANSFIELD
MANSFIELD TOWN COUNCIL



ELIZABETH C. PATERSON, Mayor

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

May 13, 2008

Dear Mansfield Voters:

The Town Council has closely reviewed all aspects of the Fiscal Year 2008/09 Budget and has approved a proposal to be presented at the annual Town Meeting. This year's budget is dominated by three major factors.

First, a twenty percent increase in the cost for health insurance. Because the Town, Mansfield Board of Education, and Region 19 are partners in a self-insurance health fund, this increase has had a significant effect on all three entities. The town and both Boards of Education have worked together for years with the assistance of our broker to help mitigate health insurance costs, and increase the share paid by our employees. While we have been more successful than many towns, the cost and availability of health insurance is a national problem and not one that Mansfield can begin to solve on its own.

Second is the cost of energy. The Town is no different than many of our residents when it comes to effects on our budget caused by the rapid increases in the cost of energy. In fact, the Town is probably worse off in that it cannot modify its behavior as quickly. The children still need to be bussed to school, the roads plowed, and the buildings heated and lit. It does not mean, however, that the Town is without options. Mansfield has entered into long-term contracts to procure electricity significantly below market rates. We have installed solar panels on the Community Center roof at no cost to the Town (we have entered into a long-term contract to purchase the electricity generated, again significantly below market rates) and we are also installing a co-generation plant at the Community Center. The combined output of the solar panels and the co-generation plant will provide nearly 100 percent of the building's electricity. We have also received a state grant to change the heating at the Middle School from electricity to gas-fired water, and we have spent over \$700,000 weatherproofing our buildings, upgrading our energy management systems, and changing our lighting to be more energy efficient.

Third is the state-mandated allocation of the cost to run E.O. Smith High School. State law provides that the net cost of running the school will be divided between the member towns based upon enrollment. While this is certainly a fair method to apportion costs, it has the effect of causing significant increases or decreases in a town's share on a year-to-year basis. For this coming fiscal year, Mansfield's share of the budget increased from 56.72% to 58.26%. That change alone has the effect of shifting \$267,330 from the other member towns to Mansfield. Without that change in student enrollment, Mansfield's tax rate would be increasing by 4.5% (very near the rate of inflation) rather than 5.75%.

THE NUMBERS:

Grand List and Estimated Changes in the Tax Warrant:

The October 2007 Grand List is \$921,609,133. This represents an increase of \$15,990,714 or 1.77 percent compared to the October 2006 Grand List of \$905,618,419.

Non-tax Revenues

Non-tax revenues are estimated to increase by \$541,900, or the equivalent of approximately 0.59 mills on the October 2007 Grand List. The major changes include an increase of \$335,670 in state support for General Government, a \$438,170 increase in state support for education, a \$50,000 decrease in Miscellaneous (primarily interest income) and a \$153,840 decrease for licenses and permits (primarily the result of a decrease in building permits and the conveyance tax).

General Government Expenditures:

General Government expenditures, exclusive of the Mansfield Board of Education, have increased by 1.9 percent. The primary reason for this is negotiated salary increases, and increases in the cost of benefits and cost of energy. The General Government budget contains no service improvements and can actually be viewed as a reduction in services, as the Town has replaced several full-time positions with part-time positions.

Mansfield Board of Education Expenditures:

The Mansfield Board of Education budget has increased by \$1,091,180 from \$19,839,620 to \$20,930,800 or by 5.5 percent. The primary reason for this increase is negotiated salary increases, increases in the cost of benefits, as well as increased energy costs, special education outplacement tuition, and transportation.

Region 19 Board of Education:

Region 19 Board of Education expenditures have increased by \$910,180 from \$17,403,590 to \$18,313,770 or by 5.2 percent. Net expenditures to be paid by the member towns have increased from \$16,412,434 to \$17,366,670 or by \$954,236. Mansfield's share of this increase is \$807,895, which is an 8.7 percent increase over last year - \$9,309,810 to \$10,117,705. Mansfield's proportionate share is influenced by an increasing number of students relative to other member towns.

Capital Fund Budget:

The proposed Capital Fund Budget of \$2,586,300 will be financed as follows: \$273,085 from current funds, \$1,362,015 from state & federal grants, \$15,000 from the Town Aid Road Fund, \$35,000 from the Cemetery Fund, a proposed bond issue of \$393,200 and a proposed lease purchase of \$508,000.

The major items in this year's proposed budget include \$151,000 in public safety equipment, \$50,000 for town building maintenance, \$2,226,000 in public works equipment and road repairs, \$102,000 for General Government initiatives, and \$57,300 for community services projects.

Capital and Nonrecurring Fund:

The proposed CNR Fund Budget is \$663,085. This includes: a transfer to the Capital Fund of \$273,085; a Transfer to the Debt Service Fund of \$75,000; a transfer to the Management Services Fund of \$150,000 for technology expenses; a transfer to the Property Tax Revaluation Fund of \$25,000; a \$50,000 subsidy for the Parks & Recreation Program; a transfer of \$50,000 to the Retiree Medical Insurance Fund; and a transfer of \$40,000 to the Compensated Absence Fund.

Conclusion

In partnership with the Regional Board of Education and the Mansfield Board of Education, the Council has collectively reduced proposed Fiscal Year 2008/09 expenditures by over \$494,000. The budget presented for the Town Meeting is designed to provide quality services to our residents, while controlling expenditures to meet current economic conditions.

Sincerely,

Elizabeth C. Paterson, Mayor

Mansfield Town Council
Elizabeth Paterson, Mayor
Gregory Haddad, Deputy Mayor
Bruce Clouette
Leigh Duffy
Helen Koehn
Gene Nesbitt
Christopher Paulhus
Carl Schaefer
Alison Whitham Blair

The Budget Process

1. During January 2008 each department head submitted their budget requests to the Town Manager indicating the program, activities, and work accomplished in the current fiscal year and to be accomplished during the ensuing year.
2. March 24, 2008, the Town Manager presented his recommended budget to the Town Council including a budget message outlining the financial situation of the Town government and describing the important features of the budget plan. Also included was the budget of the Board of Education.
3. During the budget adoption process, the Town Council held numerous budget workshops with the Town Manager and various Town Department Heads. All workshops were open to the public.
4. Two Town budget information sessions were held – one on April 7th and one on May 7th. A Public Hearing was held on April 17, 2008.
5. On April 23, 2008 the Town Council adopted a proposed budget for the General Fund, for the Capital Fund and for the Capital Nonrecurring Fund.
6. These three budgets are presented for consideration at this Town Meeting, May 13, 2008. This meeting shall consider the budget presented to it by the Council and may approve, lower, or raise the budget of any program. If the annual Town Meeting refuses or neglects to adopt a budget, the budget will be returned to the Council for its consideration. The Council shall return the same or a revised budget to a Town Meeting called by the Council for a date no later than ten days after the first meeting. This Town Meeting shall also approve, lower, or raise the budget of any program. Should the Town Meeting then fail or refuse to adopt a budget, the budget appropriation last proposed by the Council shall be in full effect.
7. The budget approved by the Town Meeting or adopted by the Town Council shall be subject to appeal if within 21 days after approval, electors present a petition requesting the budget be repealed and replaced by a substitute budget. The petition shall be in certain form and signed by not less than 2% of the electors as determined by the revised registry list last completed.
8. If the Town Clerk determines the petition to be sufficient, the Town Clerk shall so certify to the Town Council within five days after receipt of the petition. If insufficient, a legal notice shall be placed in a newspaper of general circulation in the Town, and no further proceedings will be necessary.
9. After certification, the question shall be submitted to a referendum of eligible voters at the budget Town Meeting. At least 10 days prior to the referendum, the Town Council shall publish notice of the referendum in a newspaper having circulation in the Town. The notice shall state the date and hours the referendum will be held, and the text of the question as it will appear. The referendum shall be held on a Tuesday.
10. If the vote to repeal succeeds, the Town Council shall, no later than midnight on June 30th, adopt a substitute budget and a substitute resolution establishing the tax rate and file such budget and resolution with the Town Clerk.

How to participate and make a motion

Commenting:

If you would like to comment on the budget, come forward to the microphone when you have been acknowledged by the moderator and state your name and address.

You will be allowed five minutes to state your concerns, support, etc.

Once all those wishing to comment have had a chance to speak, you may approach the microphone a second time if you wish.

Making a motion:

If you would like to make a motion lowering or increasing a program in the budget, please stand, and when you are acknowledged by the moderator come forward to the microphone. State your name, address and state your motion.

What is a Program?

General Fund (Operating budget):

The General Fund budget is organized by major function of government (General Government, Public Works, Public Safety, etc). Within each function of government are various programs (i.e. departments or cost centers). Examples of programs include: Legislative, Municipal Management, Police Services, Animal Control, Road Services, Grounds Maintenance, Human Services, Planning Administration, etc). Also considered a program within the General Fund budget is Education (Mansfield Board of Education budget). This is the level at which you can make a motion to increase or lower the General Fund budget.

Capital Fund

The Capital Fund budget defines its programs at the major function of government level – General Government, Public Safety, Public Works, Community Services, Community Development or Education. This is the level at which you can make a motion to increase or lower the Capital Fund budget.

Capital Nonrecurring Reserve Fund

The Capital Nonrecurring Reserve Fund budget defines its programs by the recipient of the fund transfer, i.e. Transfer to Debt Service, Transfer to Management Services Fund, Transfer to Property Revaluation account, etc. This is the level at which you can make a motion to increase or lower the Capital Nonrecurring Reserve Fund budget.

EXPENDITURE BUDGET SUMMARY

<u>TOWN:</u>	<u>07/08 Adopted as Amended</u>	<u>08/09 Proposed</u>	<u>Increase/Decrease Amount</u>	<u>Percentage</u>
General Government:				
Operating Budget	\$ 12,017,910	\$ 12,234,640	\$ 216,730	1.7%
Debt Contribution - Town	400,000	415,000	15,000	3.7%
Total	12,417,910	12,649,640	231,730	1.9%
Mansfield Board of Ed.	19,839,620	20,930,800	1,091,180	5.5%
Total Town of Mansfield	<u>\$ 32,257,530</u>	<u>\$ 33,580,440</u>	<u>\$ 1,322,910</u>	4.1%

<u>RECAP:</u>	<u>07/08 Adopted as Amended</u>	<u>08/09 Proposed</u>	<u>Increase/Decrease Amount</u>	<u>Percentage</u>
General Fund Contribution - R-19	\$ 9,309,810	\$ 10,117,705	\$ 807,895	8.7%
Net Town Expenditures	32,257,530	33,580,440	1,322,910	4.1%
Total Commitments	<u>\$ 41,567,340</u>	<u>\$ 43,698,145</u>	<u>\$ 2,130,805</u>	5.1%

<u>SUMMARY OF REDUCTIONS:</u>	<u>08/09 As Submitted</u>	<u>08/09 Proposed</u>	<u>Council/Board Reductions</u>
Town of Mansfield	\$ 12,689,640	\$ 12,649,640	\$ (40,000)
Mansfield Board of Education	21,268,310	20,930,800	(337,510)
General Fund Contribution - R-19 *	10,234,220	10,117,705	(116,515)
	<u>\$ 44,192,170</u>	<u>\$ 43,698,145</u>	<u>\$ (494,025)</u>

* Represents Mansfield's share of the reduction. In total, Region 19 reduced their budget \$200,000.

ESTIMATED TAX WARRANT AND LEVY
TOWN OF MANSFIELD
2008/09

Amount to Raise by Taxation		Dollars	Equivalent Mill Rate
1. Proposed Budget			
Mansfield School Board	\$20,930,800		
Town General Government	12,649,640		
Total Town	33,580,440		
Region 19 General Fund Contribution	10,117,705	43,698,145	47.42
2. Less:			
Tax Related Items	510,000		
Non-Tax Revenues	20,299,450		
App. Of Fund Balance		20,809,450	22.58
Amount to Raise by Taxes (current levy)		\$22,888,695	24.84

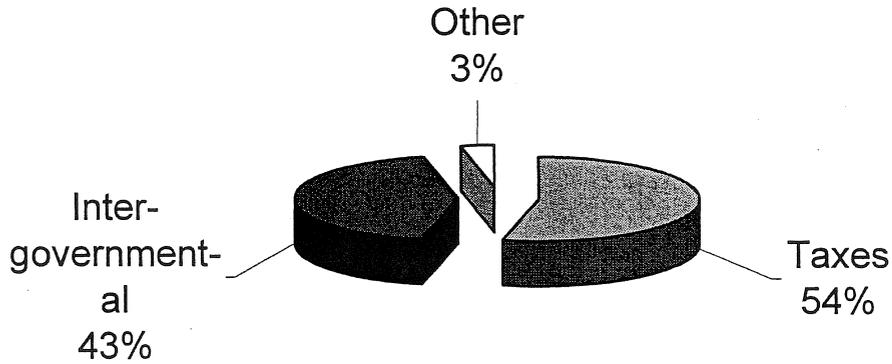
Tax Warrant Computation

1. Amount to Raise by Taxes (current levy)	\$22,888,695	24.84
2. Reserve for Uncollected Taxes	340,000	0.37
3. Elderly Programs	34,300	0.04
Tax Warrant	\$23,262,995	25.24

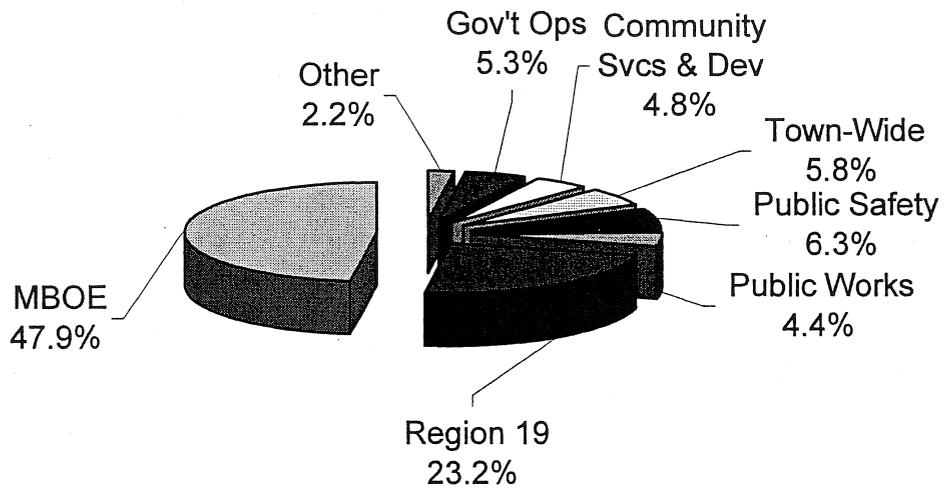
Mill Rate Computation

1. Tax Warrant	23,262,995				
2. Taxable Grand List	921,609,133	=	25.24		
Proposed Mill Rate	25.24				
Current Mill Rate	23.87				
Increase (Decrease)	1.37				
Percent Increase (Decrease)	5.75%				

General Fund FY '09 Revenues



General Fund FY '09 Expenditures



Summary of Revenues
and Expenditures

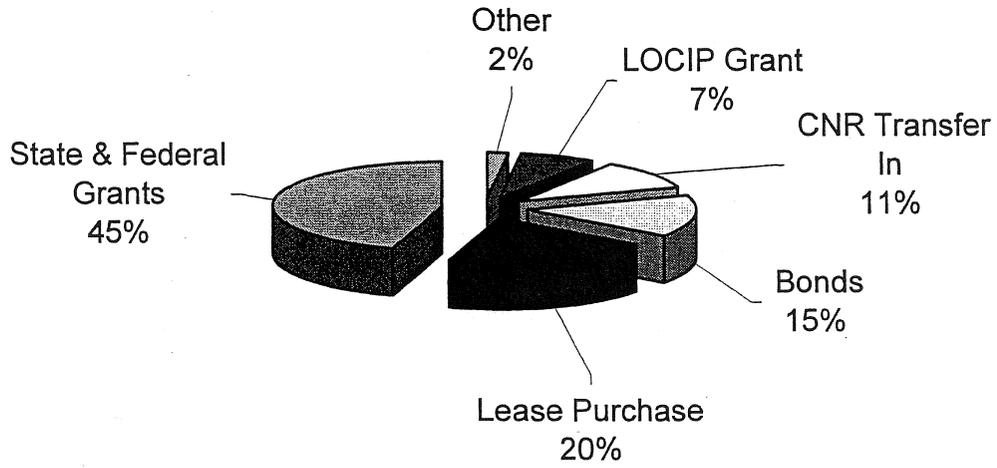
2008/09 over 2007/08

	Budget As Amended 07/08	Proposed Budget 08/09	Change	Percent Change
<u>Revenues:</u>				
Taxes and Related Items	\$21,809,880	\$23,398,695	\$1,588,815	7.3%
Intergovernmental	18,048,770	18,822,610	773,840	4.3%
Other Revenues	1,708,690	1,476,840	(231,850)	(13.6%)
Total Revenues	<u>\$41,567,340</u>	<u>\$43,698,145</u>	<u>\$2,130,805</u>	5.1%
<u>Expenditures:</u>				
Government Operations	\$2,125,780	\$2,318,080	\$192,300	9.0%
Public Safety	2,729,210	2,759,840	30,630	1.1%
Public Works	1,855,690	1,944,280	88,590	4.8%
Community Services	1,498,290	1,567,200	68,910	4.6%
Community Development	524,040	548,810	24,770	4.7%
Mansfield Board of Education	19,839,620	20,930,800	1,091,180	5.5%
Town-Wide Expenditures	2,267,480	2,556,770	289,290	12.8%
Other Financing Uses	1,417,420	954,660	(462,760)	(32.6%)
Total Town of Mansfield	<u>\$32,257,530</u>	<u>\$33,580,440</u>	<u>\$1,322,910</u>	4.1%
Contributions to Region 19	<u>9,309,810</u>	<u>10,117,705</u>	<u>807,895</u>	8.7%
Total General Fund	<u>\$41,567,340</u>	<u>\$43,698,145</u>	<u>\$2,130,805</u>	5.1%

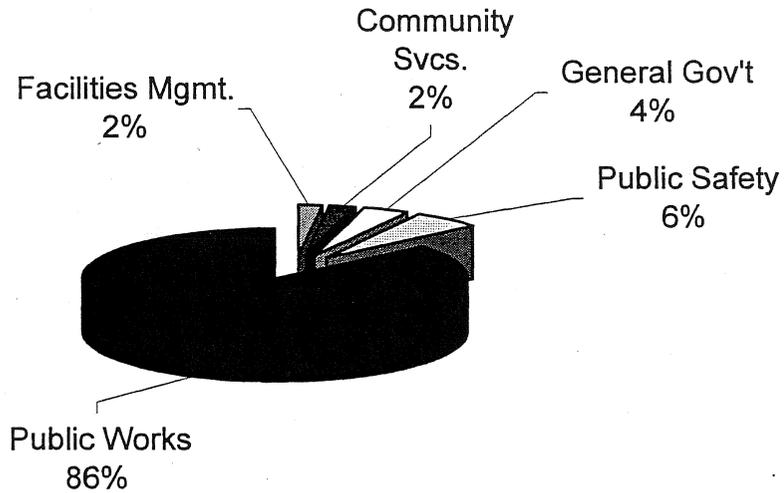
GENERAL FUND
MAJOR COST DRIVERS - FY 2008/09 Budget

General Fund	Actual 2006/07	Adopted 2007/08	Adjusted 2007/08	Estimated 2007/08	Proposed 2008/09	Incr (Decr)	% Incr (Decr)
Education	18,918,972	19,839,620	19,839,620	19,839,620	20,930,800	1,091,180	5.50%
Benefits	2,075,384	2,283,400	2,229,190	2,306,295	2,525,000	295,810	13.27%
Salaries and Wages	5,877,572	6,103,560	5,898,440	5,887,060	6,050,440	152,000	2.58%
Energy	460,970	515,150	515,150	512,350	625,200	110,050	21.36%
Trans Out-Capital Proj					25,000	25,000	
Other Purch Services	842,588	902,890	902,890	905,670	965,730	62,840	6.96%
Expend Reductions	(37,750)	(50,320)	(50,320)	(39,320)	(1,950)	48,370	(96.12%)
Prof & Tech Services	230,420	245,230	243,730	256,884	290,720	46,990	19.28%
Trans Out-Debt Serv Fd	400,000	400,000	400,000	400,000	415,000	15,000	3.75%
Contrib to Area Agencies	283,659	304,030	305,030	304,970	315,280	10,250	3.36%
Purch Property Services	61,296	66,430	66,430	76,130	71,070	4,640	6.98%
Other Supplies	26,240	23,080	23,080	25,830	23,650	570	2.47%
Land/Rd Maint Supplies	15,119	16,850	16,850	16,850	16,850	-	
Rolling Stock Supplies	113,720	135,550	135,550	151,850	135,550	-	
Equipment	19,374	20,000	20,000	17,500	20,000	-	
Trans Out-Trust Agency	50,000	50,000	50,000	50,000	50,000	-	
Insurance	169,090	172,930	172,930	172,930	172,880	(50)	(0.03%)
School/Library Books	118,673	129,930	129,780	132,730	129,680	(100)	(0.08%)
Building Supplies	58,988	58,100	58,100	55,900	57,900	(200)	(0.34%)
Instructional Supplies	4,933	6,100	6,100	5,800	5,800	(300)	(4.92%)
Food Service Supplies	2,136	2,270	2,270	2,770	1,950	(320)	(14.10%)
Rentals	1,947	1,500	1,500	1,500	530	(970)	(64.67%)
Office Supplies	52,818	51,030	50,530	51,260	49,240	(1,290)	(2.55%)
Repairs/Maintenance	115,574	110,950	110,950	111,850	97,700	(13,250)	(11.94%)
Misc Expenses & Fees	83,835	147,750	162,310	93,760	141,760	(20,550)	(12.66%)
Trans Out-Spec Rev Fund	187,500	77,500	967,420	967,420	464,660	(502,760)	(51.97%)
Grand Total	30,133,058	31,613,530	32,257,530	32,307,609	33,580,440	1,322,910	4.10%

**Capital Fund
FY '09 Revenues**



**Capital Fund
FY '09 Expenditures**



CAPITAL FUND BUDGET SUMMARY
2008/09

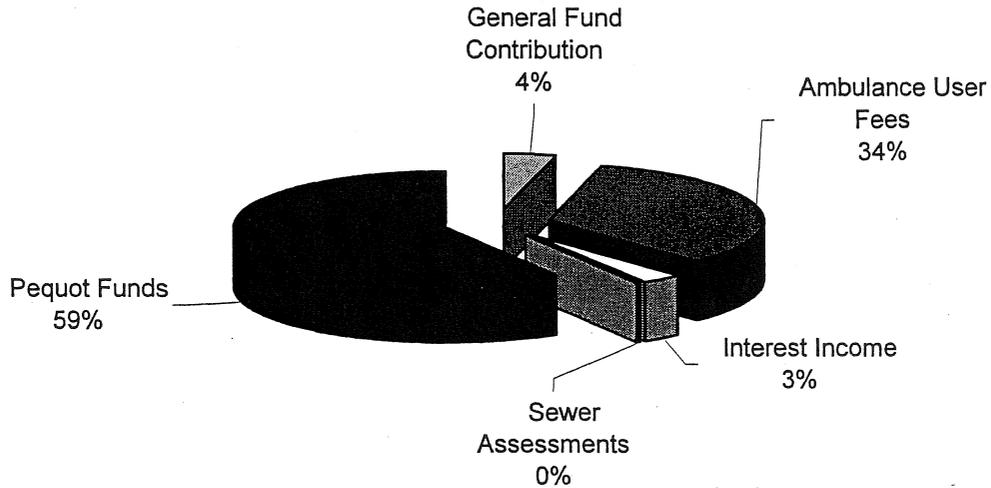
	<u>07/08</u> <u>As Amended</u>	<u>08/09</u> <u>Proposed</u>
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 614,419	\$ 273,085
Infrastructure Grant (LOCIP)	177,378	189,215
Federal and State Grants	1,346,803	1,172,800
Bonds	289,200	393,200
Lease Purchase		508,000
Other	15,000	50,000
	<u>\$ 2,442,800</u>	<u>\$ 2,586,300</u>

	<u>06/07</u> <u>As Amended</u>	<u>07/08</u> <u>Proposed</u>
Estimated Expenditures:		
General Government	\$ 87,660	\$ 102,000
Public Safety	289,740	151,000
Community Services	64,400	57,300
Building Maintenance	80,000	50,000
Public Works	1,921,000	2,226,000
	<u>\$ 2,442,800</u>	<u>\$ 2,586,300</u>

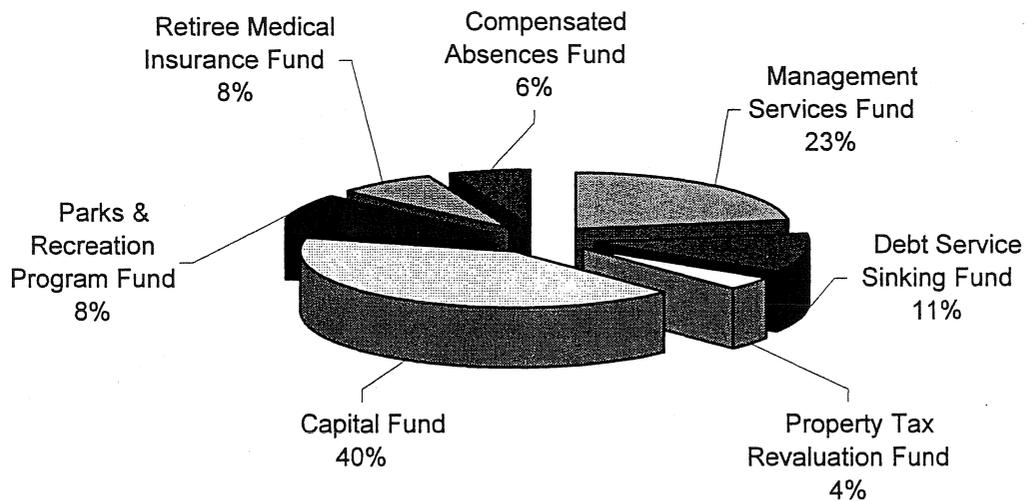
CAPITAL FUND BUDGET FINANCING PLAN - FISCAL YEAR 2008/2009

	Budget 2008/09	Town Aid	LOCIP	CNR Fund	Fed. & State Grants	Cemetery Fund	Bonds	Lease/ Purchase
General Government								
Pool Car	\$ 22,000							\$ 22,000
Strategic Planning/Organization Development	30,000			30,000				
Professional & Technical Services - Storrs Ctr F	50,000			50,000				
Total General Government	102,000	-	-	80,000	-	-	-	22,000
Public Safety								
Police Cruiser	31,000							31,000
Fire and Emergency Services								
Refurbishment of ET 507	65,000							65,000
Replacement of Rescue 407 (Suburban)	50,000							50,000
Fire Ponds	5,000			5,000				
Total Public Safety	151,000	-	-	5,000	-	-	-	146,000
Community Services								
Community Center - Equipment	25,000							25,000
Park Equipment Replacement/Repair	20,000			20,000				
River Park Recreation Area (must have per PZC)	10,000			10,000				
WHIP Grants - MHP, EGVP, OSHF	2,300			2,300				
Total Community Services	57,300	-	-	32,300	-	-	-	25,000
Facilities Management								
Maintenance Projects	25,000			25,000				
Roof Repairs	25,000			25,000				
Total Building Maintenance	50,000	-	-	50,000	-	-	-	-
Public Works								
Street Sweeper	150,000							150,000
Pickup Trucks	35,000					35,000		
Large Dump Trucks	140,000							140,000
Turfcat Type Riding Mower	25,000							25,000
Road/Resurfacing	295,000		189,215	105,785				
Additional Vehicle GPS Sending Units	15,000	15,000						
Storrs Center Streetscape	1,466,000				1,172,800		293,200	
Hunting Lodge Road Walkway	100,000						100,000	
Total Public Works	2,226,000	15,000	189,215	105,785	1,172,800	35,000	393,200	315,000
TOTAL C.I.P.	\$ 2,586,300	\$ 15,000	\$ 189,215	\$ 273,085	\$ 1,172,800	\$ 35,000	\$ 393,200	\$ 508,000

**Capital Nonrecurring Reserve Fund
FY '09 Revenues**



**Capital Nonrecurring Reserve Fund
FY '09 Expenditures**



CAPITAL AND NONRECURRING RESERVE FUND BUDGET
ESTIMATED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR 2007/08

	Actual 06/07	Adopted Budget 07/08	Estimated 07/08	Town Council Proposed 08/09
SOURCES:				
Revenues:				
General Fund Contribution	\$ 100,000	\$ -	\$ 644,000	\$ 25,000
Property Tax Relief	359,404			
Ambulance User Fees	187,045	245,000	225,000	225,000
Interest Income	100,000	100,000	100,000	20,000
Sewer Assessments	5,949	3,000	4,800	3,000
Pequot Funds	612,032	1,004,952	385,429	385,000
Total Sources	1,364,430	1,352,952	1,359,229	658,000
USES:				
Operating Transfers Out:				
Management Services Fund	200,000	200,000	200,000	150,000
Debt Service Sinking Fund	215,000	200,000	200,000	75,000
Retire Debt for Fire Truck		70,000	50,000	
Property Tax Revaluation Fund		25,000	25,000	25,000
Capital Fund	1,058,534	644,419	483,300	273,085
Town Manager Search	21,171			
Parks & Recreation Program Fund	40,000	50,000	251,538	50,000
Downtown Partnership		63,000	63,000	
Retiree Medical Insurance Fund		50,000	50,000	50,000
Compensated Absences Fund		50,000	50,000	40,000
Total Uses	1,534,705	1,352,419	1,372,838	663,085
Excess/(Deficiency)	(170,275)	533	(13,609)	(5,085)
Fund Balance/(Deficit) July 1	164,458	(5,817)	(5,817)	(19,426)
Fund Balance, June 30	\$ (5,817)	\$ (5,284)	\$ (19,426)	\$ (24,511)

PROGRAM BUDGETS

General Fund

Capital Fund

Capital Nonrecurring Reserve Fund

Town of Mansfield
General Fund Program Budget
Fiscal Year 2008/09

Prg #	Program	Actual 2006/07	Adopted 2007/08	Adjusted 2007/08	Estimated 2007/08	Proposed 2008/09
11100	Legislative	\$ 72,030	\$ 80,270	\$ 80,270	\$ 75,810	\$ 76,660
11101	Charter Revision	3,033	2,000	2,300	300	
12100	Municipal Management	210,241	182,840	186,260	185,671	191,720
12200	Human Resources	71,715	75,210	75,210	89,720	96,420
13100	Town Attorney	14,919	20,000	20,000	20,000	20,000
13200	Probate	1,443	2,230	2,230	2,230	2,120
14200	Registrars	26,924	28,650	28,650	43,150	62,560
15100	Town Clerk	170,608	176,180	177,170	182,890	182,440
15200	General Elections	14,449	17,550	17,550	17,750	17,550
16100	Finance Administration	67,268	68,830	68,830	68,880	71,160
16200	Accounting & Disbursements	250,032	261,170	261,170	261,170	272,550
16300	Revenue Collections	138,677	143,990	151,260	152,070	149,820
16402	Property Assessment	171,735	176,450	177,950	177,250	198,510
16510	Central Copying	40,915	39,000	39,000	39,000	39,000
16511	Central Services	34,167	33,800	33,800	33,500	33,500
16600	Information Technology	95,817	62,820	62,820	57,020	64,700
30900	Facilities Management	715,289	736,140	741,310	754,360	839,370
21200	Police Services	841,001	901,430	895,100	895,700	930,790
21300	Animal Control	77,385	87,120	87,680	87,480	85,740
22101	Fire Marshal	112,642	115,410	116,310	115,910	119,870
22155	Fire & Emerg Services Admin	193,927	200,270	199,300	199,400	205,970
22160	Fire & Emergency Services	1,260,585	1,369,930	1,396,800	1,385,270	1,382,330
23100	Emergency Management	31,520	34,020	34,020	33,420	35,140
30100	Public Works Administration	164,202	169,780	53,890	53,890	44,890
30200	Supervision & Operations	79,988	84,280	84,280	83,980	87,080
30300	Road Services	667,847	661,740	734,340	734,240	755,070
30400	Grounds Maintenance	274,557	285,890	323,100	321,750	329,730
30600	Equipment Maintenance	418,492	488,690	494,780	491,430	544,110
30700	Engineering	201,166	210,060	165,300	165,250	183,400
42100	Human Services Administration	254,241	274,130	258,320	265,330	277,430
42202	Mansfield Challenge - Winter	2,620	2,650	2,650	2,650	2,650
42204	Youth Employment - Middle Sch	3,150	4,000	4,000	4,000	4,000
42210	Youth Services	123,203	115,180	116,890	116,890	137,620
42300	Senior Services	205,369	209,130	209,130	209,300	217,000

Town of Mansfield
General Fund Program Budget
Fiscal Year 2008/09

Prg #	Program	Actual 2006/07	Adopted 2007/08	Adjusted 2007/08	Estimated 2007/08	Proposed 2008/09
43100	Library Services Admin	552,877	605,500	602,270	604,013	613,220
44100	Parks & Recreation	177,885	194,610			
45000	Contributions To Area Agency	283,659	304,030	305,030	304,970	315,780
30800	Building Inspection	145,838	155,750	156,280	157,610	160,490
30810	Housing Inspection	92,888	113,140	119,420	119,320	127,610
51100	Planning Administration	218,748	220,760	220,790	220,790	230,160
52100	Planning/Zoning Inland/Wetlnd	11,143	19,050	19,050	18,050	24,050
58000	Boards and Commissions	8,835	8,500	8,500	8,500	6,500
71000	Employee Benefits	1,960,602	2,132,350	2,081,040	2,168,775	2,384,890
72000	Insurance	112,954	121,880	121,880	121,880	121,880
73000	Contingency		50,000	64,560		49,500

Other Financing Uses:

92000	Senior Programs	5,000	5,000	5,000	5,000	5,000
92000	Summer Challenge	10,500	10,500	10,500	10,500	
92000	Downtown Partnership	62,000	62,000	62,000	62,000	125,000
92000	Parks & Recreation	10,000		245,920	245,920	334,660
92000	Debt Service Fund	400,000	400,000	400,000	400,000	415,000
92000	Capital Projects Fund					25,000
92000	Retiree Medical Ins Fund	50,000	50,000	50,000	50,000	50,000
92000	Capital Nonrecurring Fund	100,000		644,000	644,000	

Mansfield Board of Education:

60001	Education - K to 8	18,918,972	19,839,620	19,839,620	19,839,620	20,930,800
Total Proposed GF Budget 08/09		\$ 30,133,058	\$ 31,613,530	\$ 32,257,530	\$ 32,307,609	\$ 33,580,440

Town of Mansfield
Capital Fund Program Budget
Fiscal Year 2008/09

	Program	Actual 2006/07	Adopted 2007/08	Adjusted 2007/08	Estimated 2007/08	Proposed 2008/09
1	General Government	\$ 40,000	\$ 87,660	\$ 87,660	\$ 87,660	\$ 102,000
2	Public Safety	178,000	319,740	289,740	289,740	151,000
3	Community Services	1,246,000	64,400	64,400	64,400	57,300
4	Facilities Management	4,141,530	80,000	80,000	80,000	50,000
5	Public Works	680,000	1,921,000	1,921,000	1,921,000	2,226,000
6	Education	25,000				
Total Proposed CP Budget 08/09		\$ 6,310,530	\$ 2,472,800	\$ 2,442,800	\$ 2,442,800	\$ 2,586,300

Town of Mansfield
 Capital Nonrecurring Reserve Fund Program Budget
 Fiscal Year 2008/09

	Program	Actual 2006/07	Adopted 2007/08	Adjusted 2007/08	Estimated 2007/08	Proposed 2008/09
1	Management Services Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 150,000
2	Debt Service Fund	215,000	200,000	200,000	200,000	75,000
3	Property Tax Revaluation Fund		25,000	25,000	25,000	25,000
4	Capital Projects Fund	1,058,534	644,419	483,300	483,300	273,085
5	Parks & Recreation Fund	40,000	50,000	251,538	251,538	50,000
6	Retiree Medical Insurance Fund		50,000	50,000	50,000	50,000
7	Compensated Absences Fund		50,000	50,000	50,000	40,000
8	Retire Fire Truck Debt		70,000	50,000	50,000	
9	Mansfield Downtown Partnership		63,000	63,000	63,000	
10	Town Manager Search	21,171				
	Total Proposed CNR Budget 08/09	\$ 1,534,705	\$ 1,352,419	\$ 1,372,838	\$ 1,372,838	\$ 663,085

**SUPPLEMENTAL
INFORMATION**

GRAND LIST COMPARISON FOR
FISCAL YEAR 08/09

	Net Abstract * 10/1/2006	Net Abstract ** 10/1/2007	Change	% Change
Real Estate	\$ 802,747,880	\$ 817,618,590	\$ 14,870,710	1.85%
Personal Property	33,483,697	34,976,800	1,493,103	4.46%
Motor Vehicles	69,386,842	69,013,743	(373,099)	-0.54%
Grand Totals	<u>\$ 905,618,419</u>	<u>\$ 921,609,133</u>	<u>\$ 15,990,714</u>	<u>1.77%</u>

GRAND LIST COMPARISON FOR
FISCAL YEAR 07/08

	Net Abstract * 10/1/2005	Net Abstract ** 10/1/2006	Change	% Change
Real Estate	\$ 783,063,440	\$ 802,912,870	\$ 19,849,430	2.53%
Personal Property	32,435,386	33,560,414	1,125,028	3.47%
Motor Vehicles	68,220,914	69,389,392	1,168,478	1.71%
Grand Totals	<u>\$ 883,719,740</u>	<u>\$ 905,862,676</u>	<u>\$ 22,142,936</u>	<u>2.51%</u>

* The Grand List totals are the final figures signed by the Assessor *after* changes made by the Board of Assessment Appeals.

** Preliminary figures *before* BAA changes.

**Top Ten Taxpayers
October 1, 2007 Grand List**

The list percentages are calculated by dividing the individual property assessment by the October 1, 2007 Net Grand List Total of \$921,609,133.

PROPERTY OWNER	DESCRIPTION	ASSESSMENT	% OF TAXABLE GRAND LIST
Connecticut Light & Power	Public Utility	\$ 11,094,336	1.20%
Mansfield-Eastbrook Dev Corp LLC	Eastbrook Mall	7,000,000	0.76%
ING US Students No 8 LLC	Apartments	6,525,960	0.71%
Celeron Square Associates	Apartments	6,496,280	0.70%
New Samaritan Corp.	Nursing Home	5,332,180	0.58%
Colonial BT LLC	Apartments	5,141,430	0.56%
ING US Students No 1 LLC	Apartments	4,960,340	0.76%
Storrs Polo Run LTD Prtnrshp.	Apartments	3,956,470	0.43%
Hayes-Kaufman Mansfield Assoc.	Shopping Plaza	3,713,920	0.40%
Glen Ridge Cooperative, Inc.	Housing Co-Op	3,502,380	0.38%
Total Top Ten Assessments		<u>\$ 57,723,296</u>	<u>6.26%</u>

Town of Mansfield
Revenue Budget Summary by Source

	Actual 06/07	Adopted 07/08	Adjusted 07/08	Estimated 07/08	Proposed 08/09	
=====						
111 General Fund - Town						
401 Taxes and Related Items						
40101 Current Year Levy	19,984,227	21,295,682	21,295,682	21,246,720	22,888,695	
40102 Prior Year Levy	126,390	200,000	200,000	200,000	200,000	
40103 Interest & Lien Fees	134,259	125,000	125,000	125,000	125,000	
40104 Motor Vehicle Supplement	174,238	175,000	175,000	175,000	175,000	
40105 Susp. Coll. Taxes - Trnsc.	7,921	6,000	6,000	6,000	6,000	
40106 Susp. Coll. Int. - Trnsc.	8,147	4,000	4,000	4,000	4,000	
40108 Motor Vehicle Penalty	5,755	4,200	4,200	1,000		
40109 Collection Fees						

Total	401 Taxes and Re	20,440,937	21,809,882	21,809,882	21,757,720	23,398,695
402 Licenses and Permits						
40201 Misc Licenses & Permits	2,507	2,140	2,140	2,160	2,100	
40202 Sport Licenses	638	700	700	700	700	
40203 Dog Licenses	7,868	7,500	7,500	7,500	7,500	
40204 Conveyance Tax	221,130	255,000	255,000	175,000	150,000	
40210 Trailer & Subdivision Permits	2,025	5,000	5,000	5,000	8,000	
40211 Zoning Permits	14,695	18,000	18,000	18,000	20,000	
40212 Zba Applications	740	1,500	1,500	1,500	2,000	
40214 Iwa Permits	2,440	4,000	4,000	2,500	5,000	
40223 Sewer Permits		50	50	50	50	
40224 Road Permits	600	2,700	2,700	1,500	1,500	
40230 Building Permits	309,557	292,000	292,000	210,000	210,000	
40231 Adm Cost Reimb-permits	82	100	100	100	100	
40232 Housing Code Permits	83,755	58,000	58,000	80,300	84,900	
40233 Housing Code Penalties		100	100	100	100	
40234 Landlord Registrations	7,275			1,000	1,000	

Total	402 Licenses and	653,312	646,790	646,790	505,410	492,950
404 Fed. Support Gov						
40352 Payment In Lieu Of Taxes	2,491	1,850	1,850	1,850	1,850	
40357 Social Serv Block Grant	915	3,650	3,650	3,650	3,650	

Total	404 Fed. Support	3,406	5,500	5,500	5,500	5,500
405 State Support Education						
40401 Education Assistance	8,804,733	9,222,950	9,645,950	9,646,240	10,070,680	
40402 School Transportation	265,653	269,620	269,620	277,250	283,060	

Total	405 State Suppor	9,070,386	9,492,570	9,915,570	9,923,490	10,353,740
406 State Support Gov						
40451 Pilot - State Property	7,620,956	7,806,360	8,027,360	8,020,780	8,368,470	

Town of Mansfield
Revenue Budget Summary by Source

	Actual 06/07	Adopted 07/08	Adjusted 07/08	Estimated 07/08	Proposed 08/09
40454 Circuit Crt-parking Fines	865				
40455 Circuit Breaker	42,365	44,000	44,000	44,000	38,800
40456 Tax Relief For Elderly	1,840	1,840	1,840	1,840	2,000
40457 Library - Connecticutcard/ill	16,530	12,000	12,000	12,000	14,000
40458 Library - Basic Grant	2,321	2,500	2,500	2,500	2,500
40459 Tax Credit New Mfg Equipment	3,664	6,830	6,830	7,160	3,900
40460 Boat Reimbursement	2,503	2,500	2,500	2,500	2,500
40462 Disability Exempt Reimb	1,030	800	800	800	800
40465 Emerg Mgmt Performance Grant	7,512	7,000	7,000	7,000	7,000
40469 Veterans Reimb	5,458	6,370	6,370	6,370	6,900
40494 Judicial Revenue Distribution	7,897	3,000	3,000	3,000	3,000
40496 Pilot-holinko Estates	13,592	13,500	13,500	13,500	13,500
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Total	7,726,533	7,906,700	8,127,700	8,121,450	8,463,370
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408 Local Support Gov					
40551 Pilot - Senior Housing	9,121				
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Total	9,121				
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409 Charge for Services					
40604 Data Process Serv-reg 19	10,080	10,390	10,390	10,390	10,700
40605 Region 19 Financial Serv	70,800	72,920	72,920	72,920	75,110
40606 Health District Services	10,000	12,470	12,470	12,470	14,860
40610 Recording	74,092	75,000	75,000	60,000	50,000
40611 Copies Of Records	14,264	13,400	13,400	15,450	18,450
40612 Vital Statistics	5,439	5,000	5,000	5,000	5,000
40613 Sale Of Maps/regs	95	60	60	100	100
40620 Police Service	52,654	41,600	41,600	25,000	25,000
40622 Redemption/Release Fees	3,095	3,000	3,000	3,000	3,000
40625 Animal Adoption Fees	1,285	1,600	1,600	1,600	1,600
40628 Redemption Fees-Hampton/Scot	140	400	400	400	400
40629 Adoption Fees-Hampton Scotlan	15	20	20	20	20
40641 Postage On Overdue Books	17,049	16,000	16,000	16,000	17,000
40650 Blue Prints	92	100	100	150	100
40656 Reg Dist 19 Grnds Mntnce	71,280	73,620	73,620	73,620	75,830
40663 Zoning Regulations	297	250	250	250	250
40671 Day Care Grounds Maintenance	9,890	10,390	10,390	10,390	10,700
40674 Charge for Services	3,677	2,000	2,000	2,000	2,000
40678 Celeron Sq Assoc Bikepath Mai	2,700	2,700	2,700	2,700	2,700
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Total	346,944	340,920	340,920	311,460	312,820
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410 Fines and Forfeitures					
40702 Parking Tickets - Town	5,141	4,500	4,500	4,500	4,500
40710 Building Fines	177	250	250	250	250
40711 Landlord Registration Penalty				90	90
40715 Ordinance Violation Penalty					

Town of Mansfield
Revenue Budget Summary by Source

		Actual 06/07	Adopted 07/08	Adjusted 07/08	Estimated 07/08	Proposed 08/09
Total	410 Fines and Fo	5,318	4,750	4,750	4,840	4,840
411 Miscellaneous						
40801	Rent	5,592	5,590	5,590	5,590	5,590
40804	Rent - Historical Soc	2,700	2,000	2,000	2,000	2,000
40807	Rent - Town Hall	350	500	500	500	500
40808	Rent - Senior Center		100	100	100	100
40813	General Assistance - Indiv.	7,370			7,650	
40817	Telecom Services Payment	101,414	100,000	100,000	100,000	100,000
40820	Interest Income	552,299	600,000	600,000	600,000	550,000
40825	Rent - R19 Maintenance	2,660	2,790	2,790	2,790	2,790
40890	Other	2,520	2,750	2,750	7,250	2,750
Total	411 Miscellaneou	674,905	713,730	713,730	725,880	663,730
412 Operating Transfers In						
40928	School Cafeteria	2,500	2,500	2,500	2,500	2,500
Total	412 Operating Tr	2,500	2,500	2,500	2,500	2,500
Total	111 General Fund - Town	38,933,362	40,923,342	41,567,342	41,358,250	43,698,145
***** GRAND TOTAL *****		38,933,362	40,923,342	41,567,342	41,358,250	43,698,145

Town of Mansfield
Expenditure Budget Summary

	Actual 06/07	Adopted 07/08	Adjusted 07/08	Estimated 07/08	Proposed 08/09
	=====	=====	=====	=====	=====
111 General Fund - Town					
11100 Legislative					
522 Misc Benefits	26,801	29,950	29,950	25,290	25,750
531 Prof & Tech Services	39,890	37,670	37,670	37,170	38,260
539 Other Purch Services	5,220	12,650	12,650	12,650	12,650
543 Office Supplies				200	
544 Food Service Supplies	119			500	
	-----	-----	-----	-----	-----
Total 11100 Legislative	72,030	80,270	80,270	75,810	76,660
11101 Charter Revision					
517 Salaries and Wages	2,590		300	300	
539 Other Purch Services	443	2,000	2,000		
	-----	-----	-----	-----	-----
Total 11101 Charter Revision	3,033	2,000	2,300	300	
12100 Municipal Management					
517 Salaries and Wages	195,743	168,770	172,190	172,190	178,010
522 Misc Benefits	3,822	5,470	5,470	5,470	5,310
531 Prof & Tech Services		6,000	6,000	5,611	6,000
539 Other Purch Services	5,402	200	200		
542 School/Library Books	312	400	400	400	400
543 Office Supplies	2,742	2,000	2,000	2,000	2,000
547 Building Supplies	2,220				
	-----	-----	-----	-----	-----
Total 12100 Municipal Manageme	210,241	182,840	186,260	185,671	191,720
12200 Human Resources					
517 Salaries and Wages	31,336	33,730	33,730	33,730	36,610
522 Misc Benefits	10,444	10,300	10,300	6,400	10,300
531 Prof & Tech Services	22,192	22,700	23,210	41,700	41,700
539 Other Purch Services	6,413	7,000	6,490	6,410	6,410
542 School/Library Books	1,277	1,380	1,380	1,380	1,300
543 Office Supplies	53	100	100	100	100
	-----	-----	-----	-----	-----
Total 12200 Human Resources	71,715	75,210	75,210	89,720	96,420
13100 Town Attorney					
531 Prof & Tech Services	14,919	20,000	20,000	20,000	20,000
	-----	-----	-----	-----	-----
Total 13100 Town Attorney	14,919	20,000	20,000	20,000	20,000
13200 Probate					
539 Other Purch Services	2,507	2,750	2,750	2,750	2,080
542 School/Library Books	197	220	220	220	250

Town of Mansfield
Expenditure Budget Summary

	Actual 06/07	Adopted 07/08	Adjusted 07/08	Estimated 07/08	Proposed 08/09
=====					
543 Office Supplies	234	1,180	1,180	1,180	1,440
549 Other Supplies	255	320	320	320	300
570 Expend Reductions	-1,750	-2,240	-2,240	-2,240	-1,950

Total 13200 Probate	1,443	2,230	2,230	2,230	2,120
14200 Registrars					
517 Salaries and Wages	25,688	26,500	26,500	40,200	59,110
522 Misc Benefits	243	950	950	450	950
539 Other Purch Services	908	1,000	1,000	1,000	1,000
543 Office Supplies	85	200	200	1,500	1,500

Total 14200 Registrars	26,924	28,650	28,650	43,150	62,560
15100 Town Clerk					
517 Salaries and Wages	150,475	155,720	156,710	156,710	163,380
522 Misc Benefits	846	1,760	1,760	1,620	1,360
531 Prof & Tech Services	3,380	3,300	3,300	3,800	3,300
539 Other Purch Services	13,485	13,600	13,600	19,160	12,600
542 School/Library Books	144	200	200	200	200
543 Office Supplies	2,278	1,600	1,600	1,400	1,600

Total 15100 Town Clerk	170,608	176,180	177,170	182,890	182,440
15200 General Elections					
533 Repairs/Maintenance		300	300	400	300
539 Other Purch Services	12,956	15,600	15,600	15,600	15,600
543 Office Supplies	108	100	100	200	100
544 Food Service Supplies	1,385	1,550	1,550	1,550	1,550

Total 15200 General Elections	14,449	17,550	17,550	17,750	17,550
16100 Finance Administration					
517 Salaries and Wages	65,327	66,930	66,930	66,930	69,260
522 Misc Benefits	935	1,300	1,300	1,350	1,300
542 School/Library Books	1,006	600	600	600	600

Total 16100 Finance Administra	67,268	68,830	68,830	68,880	71,160
16200 Accounting & Disbursements					
517 Salaries and Wages	248,001	259,130	259,130	259,130	270,510
522 Misc Benefits	509	640	640	690	640
542 School/Library Books	693	800	800	650	800
543 Office Supplies	829	600	600	700	600

Total 16200 Accounting & Disbu	250,032	261,170	261,170	261,170	272,550

Town of Mansfield
Expenditure Budget Summary

	Actual 06/07	Adopted 07/08	Adjusted 07/08	Estimated 07/08	Proposed 08/09
	=====	=====	=====	=====	=====
16300 Revenue Collections					
517 Salaries and Wages	106,457	107,990	115,260	115,260	113,820
522 Misc Benefits	1,389	1,640	1,640	1,640	1,640
531 Prof & Tech Services	6,051	5,060	5,060	5,060	5,060
539 Other Purch Services	24,360	29,000	29,000	29,810	29,000
543 Office Supplies	300	300	300	300	300
554 Equipment	120				
	-----	-----	-----	-----	-----
Total 16300 Revenue Collection	138,677	143,990	151,260	152,070	149,820
16401 Board Of Assessment Appeals					
539 Other Purch Services					
	-----	-----	-----	-----	-----
Total 16401 Board Of Assessment Appeals					
16402 Property Assessment					
517 Salaries and Wages	160,118	165,370	166,870	166,870	177,930
522 Misc Benefits	2,182	2,280	2,280	2,280	2,280
531 Prof & Tech Services	7,500	5,500	5,500	5,500	15,000
539 Other Purch Services	720	900	900	900	900
542 School/Library Books	851	1,200	1,200	1,200	1,200
543 Office Supplies	364	1,200	1,200	500	1,200
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Total 16402 Property Assessmen	171,735	176,450	177,950	177,250	198,510
16510 Central Copying					
539 Other Purch Services	35,000	35,000	35,000	35,000	35,000
543 Office Supplies	5,915	4,000	4,000	4,000	4,000
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Total 16510 Central Copying	40,915	39,000	39,000	39,000	39,000
16511 Central Services					
539 Other Purch Services	21,522	22,300	22,300	22,000	22,000
543 Office Supplies	12,645	11,500	11,500	11,500	11,500
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Total 16511 Central Services	34,167	33,800	33,800	33,500	33,500
16600 Information Technology					
517 Salaries and Wages	37,385				
522 Misc Benefits	63	150	150	150	
531 Prof & Tech Services	61,200	61,200	61,200	61,200	64,700
533 Repairs/Maintenance	10,735	12,250	12,250	9,250	
539 Other Purch Services	20,150	23,800	23,800	21,000	
543 Office Supplies	2,284	2,500	2,500	2,500	
570 Expend Reductions	-36,000	-37,080	-37,080	-37,080	

Town of Mansfield
Expenditure Budget Summary

	Actual 06/07	Adopted 07/08	Adjusted 07/08	Estimated 07/08	Proposed 08/09
	=====	=====	=====	=====	=====
Total 16600 Information Techno	95,817	62,820	62,820	57,020	64,700
21200 Police Services					
517 Salaries and Wages	314,591	346,300	339,970	339,970	296,110
522 Misc Benefits	5,659	5,530	5,530	6,030	5,530
533 Repairs/Maintenance	832	1,000	1,000	1,000	1,000
539 Other Purch Services	512,165	542,250	542,250	542,250	621,800
542 School/Library Books	206	350	350	350	350
543 Office Supplies	444	500	500	600	500
549 Other Supplies	6,239	3,500	3,500	3,500	3,500
554 Equipment	865	2,000	2,000	2,000	2,000
Total 21200 Police Services	841,001	901,430	895,100	895,700	930,790
21300 Animal Control					
517 Salaries and Wages	68,545	78,600	79,160	79,160	77,370
522 Misc Benefits	1,385	1,450	1,450	750	1,350
531 Prof & Tech Services	3,813	3,000	3,000	3,000	3,000
539 Other Purch Services	2,174	2,620	2,620	2,820	2,620
542 School/Library Books		50	50		
544 Food Service Supplies	311	400	400	400	400
547 Building Supplies	867	850	850	850	850
549 Other Supplies	290	150	150	500	150
Total 21300 Animal Control	77,385	87,120	87,680	87,480	85,740
22101 Fire Marshal					
517 Salaries and Wages	87,823	90,590	91,490	91,490	95,450
522 Misc Benefits	1,778	2,800	2,800	2,400	2,400
531 Prof & Tech Services	1,500				
532 Purch Property Services	15,024	15,820	15,820	15,820	15,820
542 School/Library Books	1,133	1,100	1,100	1,100	1,100
543 Office Supplies	640	600	600	600	600
549 Other Supplies	4,744	4,500	4,500	4,500	4,500
Total 22101 Fire Marshal	112,642	115,410	116,310	115,910	119,870
22155 Fire & Emerg Services Admin					
517 Salaries and Wages	145,763	153,770	152,800	152,800	161,470
522 Misc Benefits	1,788	1,500	1,500	1,600	1,500
531 Prof & Tech Services	5,200	4,000	4,000	4,000	2,000
539 Other Purch Services	40,500	40,500	40,500	40,500	40,500
542 School/Library Books	136	200	200	200	200
543 Office Supplies	540	300	300	300	300
Total 22155 Fire & Emerg Servi	193,927	200,270	199,300	199,400	205,970

Town of Mansfield
Expenditure Budget Summary

	Actual 06/07	Adopted 07/08	Adjusted 07/08	Estimated 07/08	Proposed 08/09
22160 Fire & Emergency Services					
517 Salaries and Wages	994,195	1,089,070	1,115,940	1,090,860	1,104,140
522 Misc Benefits	29,622	45,000	45,000	44,300	44,500
531 Prof & Tech Services	19,718	22,500	22,500	17,000	22,500
533 Repairs/Maintenance	53,078	55,000	55,000	58,500	54,000
538 Insurance	56,136	51,000	51,000	51,000	51,000
539 Other Purch Services	53,249	54,110	54,110	54,110	53,040
542 School/Library Books		500	500	500	500
543 Office Supplies	16,434	17,000	17,000	17,000	17,000
546 Energy	1,062	750	750	700	650
547 Building Supplies	10,514	14,000	14,000	14,000	14,000
548 Rolling Stock Supplies	12,196	6,500	6,500	22,800	6,500
549 Other Supplies	8,436	8,500	8,500	11,500	8,500
554 Equipment	5,945	6,000	6,000	3,000	6,000
Total 22160 Fire & Emergency S	1,260,585	1,369,930	1,396,800	1,385,270	1,382,330
23100 Emergency Management					
517 Salaries and Wages	29,256	32,370	32,370	32,370	33,490
543 Office Supplies		250	250	250	250
549 Other Supplies	2,264	1,400	1,400	800	1,400
Total 23100 Emergency Manageme	31,520	34,020	34,020	33,420	35,140
30100 Public Works Administration					
510 Cert Wages			-115,890	-115,890	-107,500
517 Salaries and Wages	161,820	166,900	166,900	166,900	149,510
522 Misc Benefits	2,267	2,580	2,580	2,580	2,580
539 Other Purch Services		100	100	100	100
542 School/Library Books		100	100	100	100
543 Office Supplies	115	100	100	100	100
Total 30100 Public Works Admin	164,202	169,780	53,890	53,890	44,890
30200 Supervision & Operations					
517 Salaries and Wages	76,107	79,070	79,070	79,070	81,870
522 Misc Benefits	1,873	2,610	2,610	2,310	2,610
531 Prof & Tech Services	1,339	2,000	2,000	2,000	2,000
554 Equipment	669	600	600	600	600
Total 30200 Supervision & Oper	79,988	84,280	84,280	83,980	87,080
30300 Road Services					
517 Salaries and Wages	628,248	605,850	678,450	678,450	699,180
522 Misc Benefits	2,921	5,310	5,310	5,210	5,310
539 Other Purch Services	3,780	5,580	5,580	5,580	5,580
546 Energy	32,898	42,500	42,500	42,500	42,500

Town of Mansfield
Expenditure Budget Summary

	Actual 06/07	Adopted 07/08	Adjusted 07/08	Estimated 07/08	Proposed 08/09
554 Equipment		2,500	2,500	2,500	2,500
Total 30300 Road Services	667,847	661,740	734,340	734,240	755,070
30400 Grounds Maintenance					
517 Salaries and Wages	247,576	248,990	286,200	286,200	294,730
522 Misc Benefits	10	200	200	200	200
532 Purch Property Services	4,210	6,800	6,800	5,000	5,000
534 Rentals	225				
539 Other Purch Services	700	500	500	500	500
543 Office Supplies		450	450	500	450
545 Land/Rd Maint Supplies	15,119	16,850	16,850	16,850	16,850
547 Building Supplies	6,157	9,600	9,600	9,500	9,500
554 Equipment	560	2,500	2,500	3,000	2,500
Total 30400 Grounds Maintenanc	274,557	285,890	323,100	321,750	329,730
30600 Equipment Maintenance					
517 Salaries and Wages	152,487	158,380	164,470	164,470	170,650
521 Medical Ben.	-2,000	-2,250	-2,250	-2,250	-500
522 Misc Benefits	2,435	3,650	3,650	3,900	3,650
539 Other Purch Services	1,370	1,440	1,440	1,440	1,440
542 School/Library Books	117	220	220	220	220
546 Energy	151,388	186,000	186,000	182,500	227,500
547 Building Supplies	2,563	3,200	3,200	3,100	3,100
548 Rolling Stock Supplies	101,524	129,050	129,050	129,050	129,050
549 Other Supplies	3,109	3,500	3,500	3,500	3,500
554 Equipment	5,499	5,500	5,500	5,500	5,500
Total 30600 Equipment Maintena	418,492	488,690	494,780	491,430	544,110
30700 Engineering					
517 Salaries and Wages	194,306	201,810	157,050	157,050	175,500
522 Misc Benefits	1,240	3,200	3,200	3,200	3,200
531 Prof & Tech Services	2,025	1,500	1,500	1,500	1,500
533 Repairs/Maintenance	1,294	800	800	1,100	800
541 Instructional Supplies	612	1,100	1,100	800	800
542 School/Library Books		100	100	100	100
543 Office Supplies	1,415	850	850	800	800
547 Building Supplies	274	300	300	300	300
554 Equipment		400	400	400	400
Total 30700 Engineering	201,166	210,060	165,300	165,250	183,400
30800 Building Inspection					
517 Salaries and Wages	112,596	120,760	121,290	121,290	125,500
522 Misc Benefits	1,707	2,680	2,680	2,800	2,680
531 Prof & Tech Services	28,321	29,500	29,500	29,500	29,500

Town of Mansfield
Expenditure Budget Summary

	Actual 06/07	Adopted 07/08	Adjusted 07/08	Estimated 07/08	Proposed 08/09
539 Other Purch Services	1,513	610	610	1,690	610
542 School/Library Books	788	1,000	1,000	1,000	1,000
543 Office Supplies	560	550	550	680	550
547 Building Supplies	195	400	400	400	400
549 Other Supplies	158	250	250	250	250
Total 30800 Building Inspectio	145,838	155,750	156,280	157,610	160,490
30810 Housing Inspection					
517 Salaries and Wages	83,044	108,890	115,170	115,170	123,360
522 Misc Benefits	733	1,000	1,000	1,000	1,000
539 Other Purch Services	665	500	500	400	500
542 School/Library Books	517	500	500	500	500
543 Office Supplies	1,212	750	750	750	750
547 Building Supplies	816	750	750	750	750
549 Other Supplies	185	250	250	250	250
554 Equipment	5,716	500	500	500	500
Total 30810 Housing Inspection	92,888	113,140	119,420	119,320	127,610
30900 Facilities Management					
511 Noncertif.	168,221	174,130	179,300	179,300	186,360
517 Salaries and Wages	87,917	91,500	91,500	91,500	94,710
522 Misc Benefits	2,074	3,200	3,200	3,300	3,200
532 Purch Property Services	42,062	43,810	43,810	55,310	50,250
533 Repairs/Maintenance	49,593	41,600	41,600	41,600	41,600
539 Other Purch Services	62,464	68,000	68,000	71,000	81,000
543 Office Supplies	92	1,000	1,000	700	700
546 Energy	275,622	285,900	285,900	286,650	354,550
547 Building Supplies	27,244	27,000	27,000	25,000	27,000
Total 30900 Facilities Managem	715,289	736,140	741,310	754,360	839,370
42100 Human Services Administration					
517 Salaries and Wages	176,363	192,430	176,620	176,620	188,720
522 Misc Benefits	2,135	2,700	2,700	2,700	2,700
542 School/Library Books	16				
543 Office Supplies	589	750	750	750	750
547 Building Supplies	138				
563 Misc Expenses & Fees	75,000	78,250	78,250	85,260	85,260
Total 42100 Human Services Adm	254,241	274,130	258,320	265,330	277,430
42202 Mansfield Challenge - Winter					
511 Noncertif.	995				
522 Misc Benefits	60	150	150	150	
531 Prof & Tech Services		1,100	1,100	1,100	2,000
534 Rentals	1,194	970	970	970	

Town of Mansfield
Expenditure Budget Summary

	Actual 06/07	Adopted 07/08	Adjusted 07/08	Estimated 07/08	Proposed 08/09
	=====	=====	=====	=====	=====
538 Insurance		50	50	50	
544 Food Service Supplies	321	320	320	320	
549 Other Supplies	50	60	60	60	650
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Total 42202 Mansfield Challeng	2,620	2,650	2,650	2,650	2,650
 42204 Youth Employment - Middle Sch					
539 Other Purch Services	3,150	4,000	4,000	4,000	4,000
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Total 42204 Youth Employment -	3,150	4,000	4,000	4,000	4,000
 42210 Youth Services					
510 Cert Wages	-16,341	-16,320	-16,320	-16,320	-16,320
517 Salaries and Wages	132,073	122,000	123,710	123,710	133,940
522 Misc Benefits	2,159	3,650	3,650	3,650	3,650
531 Prof & Tech Services	4,095	4,200	4,200	4,200	14,700
539 Other Purch Services	317	200	200	200	200
542 School/Library Books	101	350	350	350	350
543 Office Supplies	289	450	450	450	450
549 Other Supplies	510	650	650	650	650
563 Misc Expenses & Fees		11,000	11,000		
570 Expend Reductions		-11,000	-11,000		
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Total 42210 Youth Services	123,203	115,180	116,890	116,890	137,620
 42300 Senior Services					
517 Salaries and Wages	200,296	203,490	203,490	203,490	211,540
522 Misc Benefits	683	1,600	1,600	1,150	1,500
539 Other Purch Services	2,431	2,880	2,880	3,500	2,800
542 School/Library Books	228	160	160	160	160
543 Office Supplies	1,731	1,000	1,000	1,000	1,000
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Total 42300 Senior Services	205,369	209,130	209,130	209,300	217,000
 43100 Library Services Admin					
517 Salaries and Wages	426,367	463,520	460,290	460,290	471,240
522 Misc Benefits	3,438	4,400	4,400	4,450	4,400
531 Prof & Tech Services	5,330	4,500	4,500	5,543	4,500
533 Repairs/Maintenance	42				
534 Rentals	528	530	530	530	530
539 Other Purch Services	2,044	5,300	5,300	2,800	5,300
541 Instructional Supplies	4,321	5,000	5,000	5,000	5,000
542 School/Library Books	110,807	120,250	120,250	123,400	120,250
547 Building Supplies		2,000	2,000	2,000	2,000
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Total 43100 Library Services A	552,877	605,500	602,270	604,013	613,220

Town of Mansfield
Expenditure Budget Summary

	Actual 06/07	Adopted 07/08	Adjusted 07/08	Estimated 07/08	Proposed 08/09
=====					
44100 Overall Indirect					
517 Salaries and Wages	174,529	189,560			
522 Misc Benefits	2,554	2,900			
531 Prof & Tech Services	358	1,500			
542 School/Library Books	144	150			
543 Office Supplies	300	500			

Total 44100 Overall Indirect	177,885	194,610			
45000 Contributions To Area Agency					
537 Contrib to Area Agencies	283,659	304,030	305,030	304,970	315,780

Total 45000 Contributions To A	283,659	304,030	305,030	304,970	315,780
51100 Planning Administration					
517 Salaries and Wages	207,675	217,760	217,790	217,790	227,160
522 Misc Benefits	2,982	2,300	2,300	2,300	2,300
543 Office Supplies	91	700	700	700	700
547 Building Supplies	8,000				

Total 51100 Planning Administr	218,748	220,760	220,790	220,790	230,160
52100 Planning/Zoning Inland/Wetlnd					
522 Misc Benefits	45	450	450	450	450
531 Prof & Tech Services	3,589	10,000	10,000	9,000	15,000
539 Other Purch Services	6,980	8,500	8,500	8,500	8,500
542 School/Library Books		100	100	100	100
543 Office Supplies	529				

Total 52100 Planning/Zoning In	11,143	19,050	19,050	18,050	24,050
58000 Boards and Commissions					
563 Misc Expenses & Fees	8,835	8,500	8,500	8,500	6,500

Total 58000 Boards and Commiss	8,835	8,500	8,500	8,500	6,500
71000 Employee Benefits					
520 Benefits	1,156,538	1,235,570	1,210,150	1,242,030	1,319,430
521 Medical Ben.	804,064	896,780	870,890	926,745	1,065,460

Total 71000 Employee Benefits	1,960,602	2,132,350	2,081,040	2,168,775	2,384,890
72000 Insurance					
517 Salaries and Wages					
538 Insurance	112,954	121,880	121,880	121,880	121,880

Town of Mansfield
Expenditure Budget Summary

	Actual 06/07	Adopted 07/08	Adjusted 07/08	Estimated 07/08	Proposed 08/09
	=====	=====	=====	=====	=====
Total 72000 Insurance	112,954	121,880	121,880	121,880	121,880
73000 Contingency					
563 Misc Expenses & Fees		50,000	64,560		49,500
Total 73000 Contingency		50,000	64,560		49,500
92000 Other Financing Uses					
582 Trans Out-Spec Rev Fund	187,500	77,500	967,420	967,420	464,660
583 Trans Out-Debt Serv Fd	400,000	400,000	400,000	400,000	415,000
584 Trans Out-Capital Proj					25,000
587 Trans Out-Trust Agency	50,000	50,000	50,000	50,000	50,000
Total 92000 Other Financing Us	637,500	527,500	1,417,420	1,417,420	954,660
Total 111 General Fund - Town	11,214,086	11,773,910	12,417,910	12,467,989	12,649,640
***** GRAND TOTAL *****	11,214,086	11,773,910	12,417,910	12,467,989	12,649,640

Mansfield Board of Education
Expenditure Budget Summary by Activity

	Actual 06/07	Adopted 07/08	Adjusted 07/08	Estimated 07/08	Proposed 08/09
	=====	=====	=====	=====	=====
112 General Fund - Board					
61101 Regular Instruction	7,156,140	7,323,260	7,178,430	7,176,990	7,247,820
61102 English	50,648	53,620	53,620	53,879	54,160
61104 World Languages	10,912	10,440	10,440	10,470	10,740
61105 Health & Safety	8,044	8,870	8,870	8,870	8,870
61106 Physical Education	14,046	14,750	14,750	14,940	14,750
61107 Art	12,342	14,130	14,130	14,130	15,130
61108 Mathematics	30,516	29,700	29,700	29,700	30,200
61109 Music	26,546	19,270	19,270	19,350	19,800
61110 Science	27,699	29,980	29,980	32,417	31,280
61111 Social Studies	16,668	24,660	24,660	24,828	24,210
61115 Information Technology	242,769	247,740	247,740	248,560	286,000
61122 Family & Consumer Science	7,535	10,120	10,120	10,120	10,170
61123 Technology Education	7,453	10,150	10,150	12,520	11,580
61201 Special Ed Instruction	1,257,918	1,355,200	1,382,960	1,382,960	1,438,950
61202 Enrichment	308,123	390,790	390,790	390,870	399,380
61204 Preschool	263,891	305,240	305,240	305,240	305,900
61310 Remedial Education	308,670	420,640	391,230	377,620	363,290
61400 Summer School	42,748	44,000	44,000	32,249	36,000
61600 Tuition Payments	133,621	275,000	275,000	310,000	310,000
61900 Central Service-Instr Suppl.	153,778	165,440	165,440	165,440	245,440
62102 Guidance Services	116,118	117,240	112,400	112,400	124,460
62103 Health Services	182,469	210,700	194,820	197,690	198,340
62104 Occupational & Phys. Therapy	286,936	173,000	173,000	208,000	211,000
62105 Speech And Hearing Services	96,522	167,630	180,320	180,320	170,530
62106 Pupil Services - Testing		11,570	11,570	11,570	11,570
62108 Psychological Services	276,279	320,050	320,050	320,050	328,400
62201 Curriculum Development	240,877	254,030	261,310	261,310	273,590
62202 Professional Development	36,057	39,230	39,230	39,230	38,930
62302 Media Services	43,423	36,710	36,030	36,030	63,550
62310 Library	258,147	272,960	273,790	273,790	274,090
62401 Board Of Education	236,682	279,440	415,910	229,560	431,240
62402 Superintendent's Office	322,144	343,740	353,150	353,620	363,060
62404 Special Education Admin	235,086	260,410	260,400	261,050	263,630
62520 Principals' Office Services	850,656	896,560	896,550	899,650	922,180
62521 Support Services - Central	30,949	32,620	32,620	32,780	32,620
62523 Field Studies	13,478	13,500	13,500	13,500	13,500
62601 Business Management	268,134	323,380	323,540	323,430	331,190
62710 Plant Operations - Building	1,586,193	1,642,060	1,643,120	1,662,320	1,786,410
62801 Regular Transportation	740,312	699,850	699,850	690,880	720,800
62802 Spec Ed Transportation	105,103	109,440	109,440	180,000	162,000
63430 After School Program	36,152	30,330	30,330	30,330	40,330
63440 Athletic Program	27,965	31,320	31,320	31,320	32,120
68000 Employee Benefits	2,689,348	2,768,850	2,768,850	2,756,800	3,212,740
69000 Transfers Out To Other Funds	159,875	52,000	52,000	60,850	60,850
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Total 112 General Fund - Boar	18,918,972	19,839,620	19,839,620	19,787,633	20,930,800

GLOSSARY OF BUDGET TERMS

ACCOUNTING SYSTEM – The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

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

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

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

APPROPRIATION RESOLUTION – The resolution by which appropriations are enacted into law by the legislative body. This gives legal authority to spend.

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

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

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

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

CAPITAL ASSETS – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL EXPENDITURES – Expenditures which result in the acquisition of, or addition or improvements to, Town facilities.

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

CNR FUND – A reserve fund for future capital projects and other nonrecurring expenditures.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MILL RATE – The rate applied to assessed valuation to determine property taxes. The mill rate for the proposed fiscal year 2006/2007 budget is 23.49 mills. This means that \$23.49 in property taxes must be paid for every \$1,000 of assessed value of property.

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

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

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

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

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

PROPERTY TAX – A locally levied tax based on the market value of property assessed at 70% during a given year by the local municipality. The revenues from property taxes represent the largest funding source for Mansfield municipal expenditures. By state law, all municipalities must revalue the market value of property every four years. Mansfield's next revaluation is October 1, 2001.

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

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

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

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

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

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

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

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

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

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

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

UNDESIGNATED FUND BALANCE – That portion of Fund Balance which is reserved and not designated for subsequent year's budget.

DESCRIPTION OF FUNDS

1. Fund Categories

a. Governmental Funds – Budgetary and Accounting Basis

The budgeting and accounting policies of the Town of Mansfield conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

Those funds included in this category are:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is legally adopted by resolution at the annual Town Meeting.

SPECIAL REVENUE FUNDS

Capital Nonrecurring Fund - This fund was established pursuant to Connecticut State Law as a reserve fund for future capital projects and other nonrecurring expenditures. This fund is legally adopted by resolution at the annual Town Meeting.

Recreation Program Fund - This fund was established to record the activity of various recreation programs sponsored by the Town.

Other Operating Funds - Miscellaneous programs of the Town are account for in this fund.

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

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

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

This fund is legally adopted on a project length basis by resolution at the annual Town Meeting. Any such project shall be deemed to have been abandoned if three years shall elapse without any expenditure or encumbrance of the appropriation.

b. Proprietary Funds – Budgetary and Accounting Basis

The Town's Proprietary Funds apply all GASB pronouncements, as well as the following pronouncements issued before November 30, 1989, unless they contradict GASB pronouncements: Statements and Interpretations of the Financial Accounting Standards Board, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedures.

The funds included in this category are:

ENTERPRISE FUNDS – Enterprise Funds are used to account for operations that (a) are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

UConn Sewer Operating Fund – To account for water and sewer services provided by the University of Connecticut to certain residents of the Town. All activities necessary to provide services are accounted for in this fund.

Willimantic Sewer Operating Fund – To account for sewer services provided by the Willimantic Water Company to certain residents of the town. All activities necessary to provide such services are accounted for in this fund.

Solid Waste Disposal Fund – To account for solid waste management for the Town. All the activities necessary to provide such services are accounted for in this fund. It is the intention of management that disposal fees will pay the cost of the tipping fees at the various disposal sites in use.

INTERNAL SERVICE FUNDS – Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit and to account for risk financing activities as allowed by GASB Statement No. 10.

Health Insurance Fund – To account for the provision of Health Insurance for the Town. All activities necessary to provide such coverage are accounted for in this fund.

Workers' Compensation Insurance Fund – To account for the provision of Workers' Compensation Insurance for the Town. All activities necessary to provide such coverage are accounted for in this fund.

Management Services Fund – To account for the provision of certain land, buildings, equipment and related supplies which benefit Town departments and schools.

c. Fiduciary Funds – Budgetary and Accounting Basis

Those funds included in this category are:

Trust and Agency Funds – Trust and Agency Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Nonexpendable Trust, Pension Trust and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for in a manner similar to private business enterprises. Agency Funds are accounted for in essentially the same manner as Governmental Funds.

NONEXPENDABLE TRUST FUNDS

Those funds included in this category are:

Cemetery Fund – This fund is used to account for revenues and expenses dealing with the operation of all the active and inactive cemeteries in Town.

2. Component Units/Jointly Governed Organizations

a. Mansfield Discovery Depot, Inc.

This component unit records the operations of a day care center, which is funded by a grant received from the State of Connecticut Department of Social Services, parent fees and other local revenues. The budgeting and accounting policies of the day care agency conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

b. Eastern Highlands Health District

The Town of Mansfield and three other local municipalities each appoint a member to the governing board of Eastern Highlands Health District, which provides health services to member towns. The budgeting and accounting policies of the district conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.