

Town of Mansfield

*Proposed Budget
2012/2013*



Town Meeting - May 8, 2012

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?	8
EXPENDITURE BUDGET SUMMARY	9
ESTIMATED TAX WARRANT AND LEVY.....	10
GENERAL FUND	
Revenue and Expenditure Graphs	11
Summary of Revenues and Expenditures	12
Major Cost Drivers	13
CAPITAL FUND	
Capital Fund Revenue and Expenditure Graphs	14
Capital Fund Budget Summary	15
Capital Fund Financing Plan	16
CAPITAL AND NONRECURRING RESERVE FUND	
Capital and Nonrecurring Reserve Fund Revenue and Expenditure Graphs	17
Capital Nonrecurring Reserve Fund –Est. Rev, Exp and Chg in Fund Balance..	18
PROGRAM BUDGETS	
General Fund Program Budget	19
Capital Fund Program Budget	21
Capital Nonrecurring Reserve Fund Program Budget	22

SUPPLEMENTAL INFORMATION

Grand List Comparison.....	23
Top Ten Taxpayers - October 1, 2011 Grand List	24
Revenue Budget Summary by Source	25
Town of Mansfield Expenditure Budget Summary.....	28
Mansfield Board of Education Expenditure Budget Summary.....	36
Glossary of Budget Terms.....	37
Description of Funds.....	41

NOTICE AND WARNING OF ANNUAL TOWN MEETING
TOWN OF MANSFIELD

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 Consideration will be held on Tuesday, May 8, 2012 at the Mansfield 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, 2012 to June 30, 2013, which Proposed Budgets were adopted by the Town Council on April 23, 2012 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this 27th day of April 2012.
Mary Stanton, Town Clerk

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$35,533,490 is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2012 to June 30, 2013.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$1,735,840 is hereby adopted as the capital improvements to be undertaken during fiscal year 2012/13 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2012 to June 30, 2013 in the amount of \$1,562,210 be adopted.

APPROPRIATIONS ACT

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

RESOLVED: That the proposed General Fund Budget for the Town of Mansfield for fiscal year July 1, 2012 to June 30, 2013 in the amount of \$35,533,490 which proposed budget was adopted by the Council on April 23, 2012, be adopted and that the sums estimated and set forth in said budget be appropriated for the purpose indicated.

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, 2012 to June 30, 2013 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, 2012 to June 30, 2013 in the amount of \$1,735,840 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.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2012 to June 30, 2013 in the amount of \$1,562,210 be adopted.

TOWN OF MANSFIELD
MANSFIELD TOWN COUNCIL



ELIZABETH C. PATERSON, Mayor

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

May 8, 2012

Dear Mansfield Voters:

After careful review and consideration, the Council has adopted a Fiscal Year 2012/13 Budget that reflects a 2.0% General Fund increase. This controlled increase follows the current budget year in which the voters adopted a General Fund budget that increased by 1.2%. Council conducted its review over numerous budget workshops, which featured policy discussions regarding pay-as-you go capital funding and building fund balance reserves. Developing the budget was a challenge in these difficult economic times; understanding our structural needs and the financial constraints facing many of our citizens, we strived to develop a responsible budget. We believe we have achieved this goal. The Council's adopted budget reflects a conscious effort to rebuild fund balance and funding for capital projects, and is designed to maintain the quality of all of our current services and programs.

The Council adopted budget does include a significant increase in the contribution from the General Fund to the capital improvement program (\$538,210). This is made possible by some modest new tax revenue and a reduction in the Town's contribution to the Regional School District #19 budget for the next fiscal year. This would allow the Town to finance all regular, recurring capital projects and initiatives on a *pay-as-you-go* or cash basis. Important exceptions to financing projects on a *pay-as-you-go* or cash model would include large construction and building projects, and other more costly initiatives. This budget also includes funds for an additional full-time resident trooper to begin the implementation of the *Enhanced Trooper Model* as presented in the police services study and endorsed by the Town Council. In addition, the proposed budget allocates \$214,000, the State Revenue Sharing monies, to be applied toward the General Fund fund balance account. This use of the Revenue Sharing grant for this purpose frees up tax dollars to be used for capital expenditures. During the past several years, many of our capital needs have been deferred due to our loss in intergovernmental revenue. Deferring maintenance and replacement of infrastructure and equipment beyond its useful life is not a responsible long-term practice. This budget provides for increased capital funding for our infrastructure and equipment needs, in furtherance of our plan to incrementally build-up the Town's General Fund contribution to the Capital Fund over a period of years.

In order to fund the proposed budget, the mill rate will need to increase to 27.16 mills, an increase of 0.48 mills. The major components of this increase are as follows: increase for

capital projects \$538,210 or 0.55 mills; increase for budgeted salaries and benefits \$257,090 or 0.26; increase for the Resident State Trooper program \$70,080 or 0.07; offset by a net increase in other revenues over other expenditures (\$168,751) or (0.17) and a decrease in the contribution to Region 19 of (\$225,680) or (0.23). For the median household with a value of \$241,543 assessed at \$169,080 this will mean a tax increase of \$81 per year or 1.8%.

THE NUMBERS:

Grand List and Estimated Changes in the Tax Warrant:

The October 2011 Grand List is \$981,143,853. This represents an increase of \$7,421,275 or 0.76% compared to the October 2010 Grand List of \$973,722,578. It will generate \$201,562 in new tax revenue.

Non-tax Revenues

Non-tax revenues are estimated to increase by \$300,240 or 1.6%. Notable changes in revenues are as follows: State support for general government, an increase of \$197,090; and State support for education, an increase of \$64,840. A decrease of \$50,000 is projected for conveyance tax revenue.

General Fund Budget:

As adopted by Council, the Town general government expenditure budget is \$14,945,330, an 8.1% increase. The major cost driver for the Town is the increased capital funding of \$538,210 (48.2% of the total increase). The Mansfield Board of Education budget is \$20,588,160, a zero increase and the Regional School District #19 budget for Mansfield is \$9,503,550, a decrease of \$225,680. Overall the total General Fund budget as presented is \$45,037,040, an \$899,900 or 2.0% increase over the current year budget.

In addition, the Council has budgeted \$214,000 to advance the Town's efforts rebuild fund balance. While this contribution is not properly defined as an expenditure, it is included in the revenue and tax calculations. The anticipated funding for this is the State Revenue Sharing program.

Capital Fund Budget:

The proposed Capital Fund Budget of \$1,735,840 will be financed as follows: \$1,304,210 from state and other revenue (primarily Pequot-Mohegan grant, ambulance fees and property taxes) via the Capital and Nonrecurring Fund; \$180,000 from LOCIP; \$48,100 from the Parks and Recreation Fund; and \$203,530 from the Housing and Urban Development Grant.

The major items in this year's proposed budget include \$302,740 for Community Development, \$760,000 for Public Works, \$98,100 for Community Services, \$125,000 for Facilities Management, \$130,000 for General Government initiatives, and \$320,000 for Public Safety.

Capital and Nonrecurring Fund:

The proposed CNR Fund Budget is \$1,562,210. This includes: a \$1,304,210 transfer to the Capital Fund; a \$175,000 transfer to the Management Services Fund for technology expenses; a \$25,000 transfer to the Property Tax Revaluation Fund; and a \$58,000 transfer to the Compensated Absence Fund.

The budget presented for the Town Meeting is designed to provide quality services to our residents, while controlling expenditures to meet current economic conditions. We hope that you, the voters of Mansfield, will join us at the Town Meeting on May 8th to exercise your right to vote on the proposed budget.

Sincerely,

Elizabeth C. Paterson, Mayor

Mansfield Town Council

Elizabeth Paterson, Mayor

Antonia Moran, Deputy Mayor

Denise Keane

Peter Kochenburger

Meredith Lindsey

Christopher Paulhus

William Ryan

Carl Schaefer

Paul Shapiro

The Budget Process

1. During January 2012 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 26, 2012, 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 5, 2012 and one on April 30, 2012. A Public Hearing was held on April 9, 2012.
5. On April 23, 2012 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 8, 2012. 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.

The Budget Process (con't.)

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

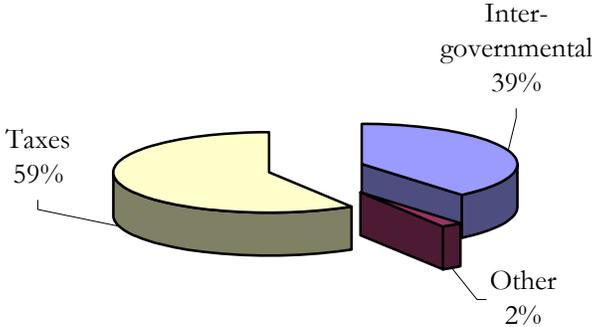
	11/12 Adopted <u>as Amended</u>	12/13 <u>Proposed</u>	Increase/Decrease <u>Amount</u>	<u>Percentage</u>
TOWN:				
General Government:				
Operating Budget	\$ 12,528,750	\$ 13,106,120	\$ 577,370	4.6%
Capital Contribution	476,000	1,014,210	538,210	113.1%
Debt Contribution - Town	825,000	825,000		
Total	13,829,750	14,945,330	1,115,580	8.1%
Mansfield Board of Ed.	20,588,160	20,588,160		
Total Town of Mansfield	<u>\$ 34,417,910</u>	<u>\$ 35,533,490</u>	<u>\$ 1,115,580</u>	3.2%

	11/12 Adopted <u>as Amended</u>	12/13 <u>Proposed</u>	Increase/Decrease <u>Amount</u>	<u>Percentage</u>
RECAP:				
General Fund Contribution - R-19	\$ 9,729,230	\$ 9,503,550	\$ (225,680)	(2.3%)
Net Town Expenditures	34,417,910	35,533,490	1,115,580	3.2%
Total Commitments	<u>\$ 44,147,140</u>	<u>\$ 45,037,040</u>	<u>\$ 889,900</u>	2.0%

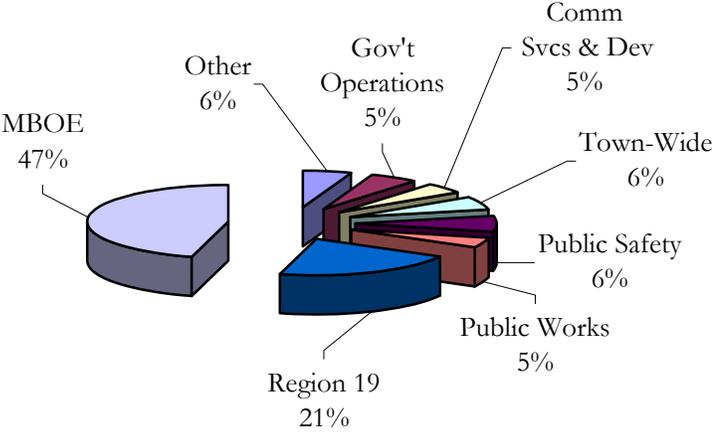
TOWN OF MANSFIELD
ESTIMATED TAX WARRANT AND LEVY
2012/13

Amount to Raise by Taxation	Dollars	Equivalent Mill Rate
1. Proposed Budget		
Mansfield School Board	20,588,160	
Town General Government	14,945,330	
Total Town	35,533,490	
Region 19 General Fund Contribution	9,503,550	45,037,040
		45.90
2. Plus: Fund Balance Reserve	214,000	0.22
3. Less:		
Tax Related Items	485,000	
Municipal Tax Increase		
Non-Tax Revenues	18,613,870	
App. Of Fund Balance	0	19.47
Amount to Raise by Taxes (current levy)	\$26,152,170	26.65
<u>Tax Warrant Computation</u>		
1. Amount to Raise by Taxes (current levy)	\$26,152,170	26.65
2. Reserve for Uncollected Taxes	458,200	0.47
3. Elderly Programs	34,300	0.03
Tax Warrant	\$26,644,670	27.16
<u>Mill Rate Computation</u>		
1. Tax Warrant	26,644,670	
-----	-----	= 27.16
2. Taxable Grand List	981,143,853	
Proposed Mill Rate	27.16	
Current Mill Rate	26.68	
Increase (Decrease)	0.48	
Percent Increase (Decrease)	1.79%	

**General Fund
FY'13
Revenues**



**General Fund
FY'13
Expenditures**



**TOWN OF MANSFIELD
SUMMARY OF REVENUES
AND EXPENDITURES**

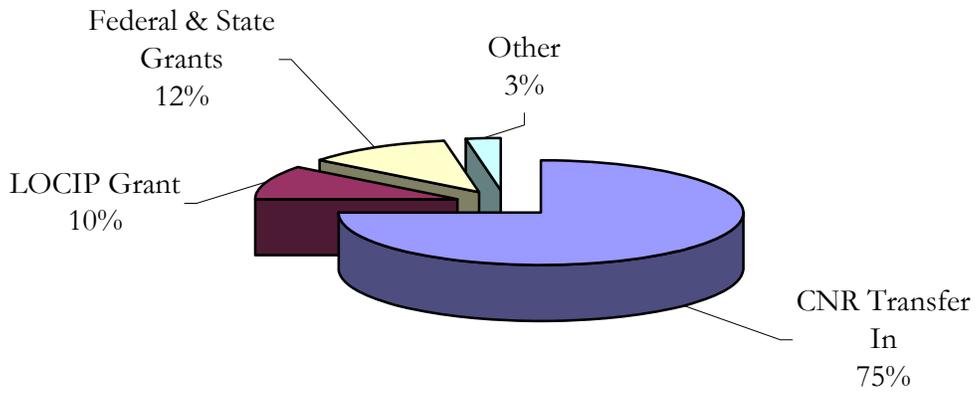
2012/13 over 2011/12

	Budget As Amended 11/12	Proposed Budget 12/13	Change	Percentage Change
<u>Revenues:</u>				
Taxes and Related Items	\$ 26,017,520	\$ 26,637,170	\$ 619,650	2.4%
Intergovernmental	17,376,960	17,642,360	265,400	1.5%
Other Revenues	936,670	971,510	34,840	3.7%
Total Revenues	<u>\$ 44,331,150</u>	<u>\$ 45,251,040</u>	<u>\$ 919,890</u>	2.1%
<u>Expenditures:</u>				
General Government	\$ 2,345,690	\$ 2,465,070	\$ 119,380	5.1%
Public Safety	2,893,480	3,055,460	161,980	5.6%
Public Works	2,014,020	2,083,910	69,890	3.5%
Community Services	1,671,205	1,675,370	4,165	0.2%
Community Development	524,265	521,000	(3,265)	(0.6%)
Mansfield Board of Education	20,588,160	20,588,160	-	0.0%
Town-Wide Expenditures	2,508,430	2,655,210	146,780	5.9%
Other Financing Uses	1,872,660	2,489,310	616,650	32.9%
Total Town of Mansfield	34,417,910	35,533,490	1,115,580	3.2%
Contributions to Region 19	9,729,230	9,503,550	(225,680)	(2.3%)
Total General Fund	<u>\$ 44,147,140</u>	<u>\$ 45,037,040</u>	<u>\$ 889,900</u>	2.0%
Net Increase to Fund Balance	<u>\$ 184,010</u>	<u>\$ 214,000</u>	<u>\$ 29,990</u>	

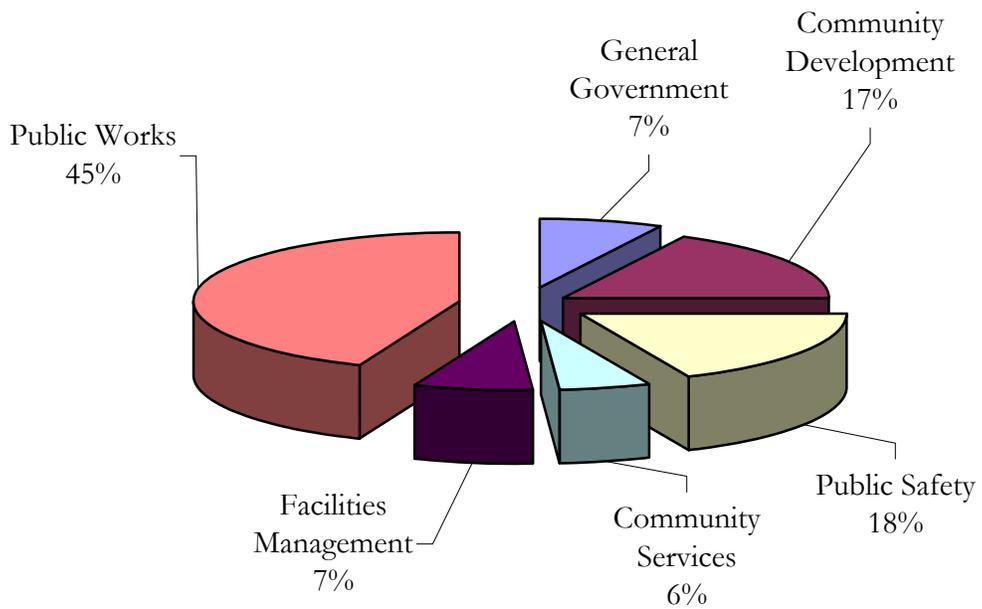
GENERAL FUND
MAJOR COST DRIVERS- FY 2012/13

<u>Account and Description</u>	<u>Actual</u> <u>10/11</u>	<u>Adopted</u> <u>11/12</u>	<u>Adjusted</u> <u>11/12</u>	<u>Estimated</u> <u>11/12</u>	<u>Proposed</u> <u>12/13</u>	<u>Increase/</u> <u>Decrease</u>	<u>%</u> <u>Incr/(Decr)</u>
Trans Out-Capital Proj	387,500	476,000	476,000	476,000	1,014,210	538,210	113.07%
Salaries and Wages	5,882,771	5,991,590	6,017,940	6,049,340	6,150,910	132,970	2.21%
Misc Expenses & Fees	123,364	250,630	182,280	129,750	306,400	124,120	68.09%
Other Purch Services	1,153,057	1,184,830	1,226,830	1,239,640	1,335,030	108,200	8.82%
Benefits	1,453,806	1,620,790	1,620,790	1,626,186	1,683,730	62,940	3.88%
Trans Out-Spec Rev Fund	470,760	519,160	519,160	519,160	576,700	57,540	11.08%
Energy	664,925	671,300	671,300	672,800	704,700	33,400	4.98%
Rolling Stock Supplies	181,957	147,110	147,110	184,000	168,110	21,000	14.28%
Trans Out-Trust Agency	50,000	52,500	52,500	52,500	73,400	20,900	39.81%
Equipment	49,829	74,245	74,245	63,595	91,250	17,005	22.90%
Other Supplies	30,466	20,400	20,400	23,120	31,800	11,400	55.88%
School/Library Books	101,038	107,065	103,065	99,527	114,130	11,065	10.74%
Prof & Tech Services	179,024	213,360	214,860	213,310	221,780	6,920	3.22%
Office Supplies	43,678	46,810	46,810	51,534	52,210	5,400	11.54%
Land/Rd Maint Supplies	22,097	21,600	21,600	21,500	26,700	5,100	23.61%
Repairs/Maintenance	110,372	104,200	104,200	95,950	105,500	1,300	1.25%
Insurance	170,812	177,470	177,470	177,030	178,470	1,000	0.56%
Food Service Supplies	3,861	2,900	2,900	2,900	3,400	500	17.24%
Trans Out-Debt Serv Fd	760,000	825,000	825,000	825,000	825,000	-	0.00%
Rentals	578	530	530	530	530	-	0.00%
Instructional Supplies	3,082	3,900	3,900	3,900	3,900	-	0.00%
Building Supplies	31,783	55,800	58,300	43,450	56,300	(2,000)	(3.43%)
Purch Property Services	91,749	97,180	97,180	90,300	94,530	(2,650)	(2.73%)
Contrib to Area Agencies	295,733	317,940	317,940	317,940	303,340	(14,600)	(4.59%)
Medical Ben.	846,624	847,440	847,440	850,765	823,300	(24,140)	(2.85%)
<u>Total 111 General Fund - Town</u>	<u>13,108,866</u>	<u>13,829,750</u>	<u>13,829,750</u>	<u>13,829,727</u>	<u>14,945,330</u>	<u>1,115,580</u>	<u>8.07%</u>

Capital Fund FY'13 Revenues



Capital Fund FY'13 Expenditures



**TOWN OF MANSFIELD
CAPITAL FUND BUDGET SUMMARY
2012/13**

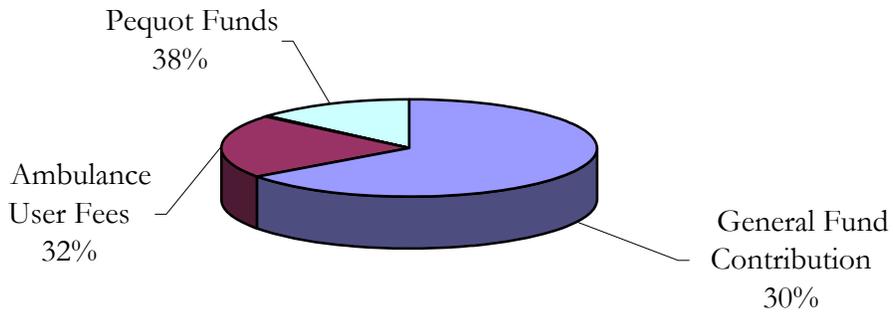
	<u>11/12 Adopted</u>	<u>12/13 Proposed</u>
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 701,000	\$ 1,304,210
Infrastructure Grant (LOCIP)	180,000	180,000
Federal and State Grants		203,530
Bonds	1,155,000	
Other	<u>118,000</u>	<u>48,100</u>
	<u>\$ 2,154,000</u>	<u>\$ 1,735,840</u>

	<u>11/12 Adopted</u>	<u>12/13 Proposed</u>
Estimated Expenditures:		
General Government	\$ 115,000	\$ 130,000
Community Development	350,000	302,740
Public Safety	260,000	320,000
Community Services	118,000	98,100
Facilities Management	120,000	125,000
Public Works	<u>1,191,000</u>	<u>760,000</u>
	<u>\$ 2,154,000</u>	<u>\$ 1,735,840</u>

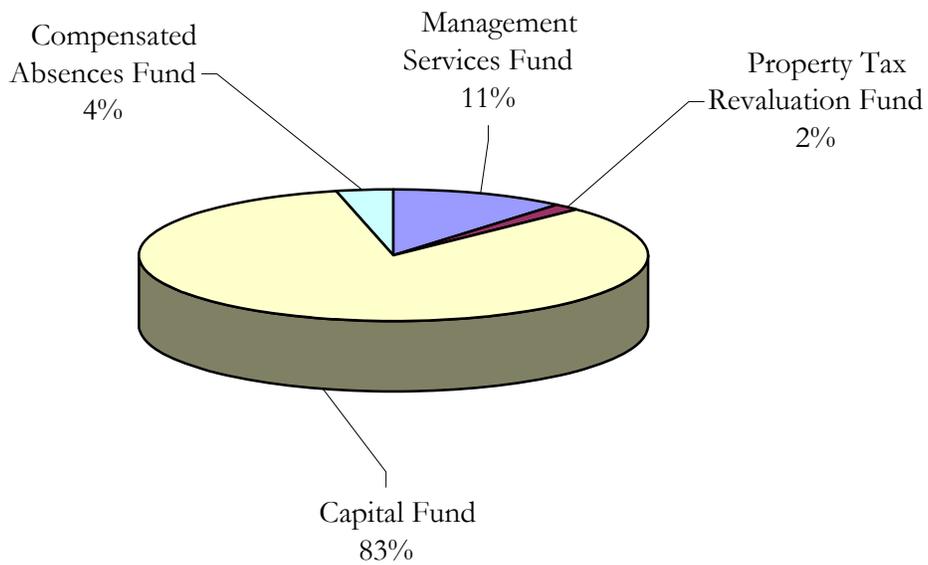
TOWN OF MANSFIELD
PROPOSED CAPITAL PROJECTS FUND BUDGET FINANCING PLAN - FISCAL YEAR 2012/13

	Budget 2012/13	LOCIP	CNR Fund	Other Fund	Federal/ State Grants
General Government					
Fiber connection to fire stations	25,000		25,000		
Financial Software	40,000		40,000		
Pool Car	35,000		35,000		
Strategic Planning/Organization Development	10,000		10,000		
Town Clerk Imaging/Management System	20,000		20,000		
Total General Government	130,000	-	130,000	-	-
Community Development					
HUD Community Challenge Grant	206,530		3,000		203,530
Storrs Center Reserve	96,210		96,210		-
Total Community Development	302,740	-	99,210	-	203,530
Public Safety					
Fire and Emergency Services					
Communication Equipment	10,000		10,000		
Fire Hose	5,000		5,000		
Fire Ponds - 82902	6,000		6,000		
Personal Protective Equipment	31,000		31,000		
Replacement of ET 507	200,000		200,000		
Replacement of 78MF	33,000		33,000		
Replacement of SCBA Air Tanks	15,000		15,000		
Animal Control					
Van	20,000		20,000		
Total Public Safety	320,000	-	320,000	-	-
Community Services					
Community Center - Misc/Other	15,000		15,000		
Fitness - Equipment	48,100			48,100	
Park Improvements	20,000		20,000		
Playground Surfacing - 85824	5,000		5,000		
Playscapes - New/Replacements	10,000		10,000		
Total Community Services	98,100	-	50,000	48,100	-
Facilities Management					
Town					
Maintenance Projects - 86260	15,000		15,000		
Education					
Maintenance Projects - 86260	40,000		40,000		
Roof Repairs	20,000		20,000		
MMS Fuel Conversion - Pipeline	50,000		50,000		
Total Facilities Management	125,000	-	125,000	-	-
Public Works					
Engineering CAD Upgrades - 83911	10,000		10,000		
Guardrails Imprv/Replace - 83510	5,000		5,000		
Large Bridges (over 20 foot span) - 83303	15,000		15,000		
Large Dump Trucks - 83634	100,000		100,000		
Road Drainage - 83401	50,000		50,000		
Road/Resurfacing - 83524	330,000	180,000	150,000		
Small Bridges	10,000		10,000		
Small Dump Trucks & Sanders	30,000		30,000		
Storrs Center Equipment	100,000		100,000		
Transportation/Walkways per Town's priority list	100,000		100,000		
Trees	10,000		10,000		
Total Public Works	760,000	180,000	580,000	-	-
TOTAL C.I.P. 2012/13	\$ 1,735,840	\$ 180,000	\$ 1,304,210	\$ 48,100	\$ 203,530

**Capital Nonrecurring Reserve Fund
FY '13
Revenues**



**Capital Nonrecurring Reserve Fund
FY '13
Expenditures**



TOWN OF MANSFIELD
 CAPITAL AND NONRECURRING RESERVE FUND BUDGET
 ESTIMATED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FISCAL YEAR 2012/13

	Actual 10/11	Adopted Budget 11/12	Estimated 11/12	Town Council Proposed 12/13
SOURCES:				
Revenues:				
General Fund Contribution	\$ 387,500	\$ 476,000	\$ 476,000	\$ 1,014,210
Ambulance User Fees	362,821	325,000	325,000	330,000
Sewer Assessments		3,000	3,000	3,000
Pequot Funds	193,910	195,000	211,700	212,000
Total Sources	944,231	999,000	1,015,700	1,559,210
USES:				
Operating Transfers Out:				
Management Services Fund	150,000	175,000	175,000	175,000
Debt Service Sinking Fund	150,000			
Retire Debt for Fire Truck	80,000			
Property Tax Revaluation Fund	35,000	25,000	25,000	25,000
Capital Fund	470,169	701,000	670,079	1,304,210
Parks & Recreation Program Fund Subsidy	50,000	50,000	50,000	
Compensated Absences Fund	70,000	55,000	55,000	58,000
Total Uses	1,005,169	1,006,000	975,079	1,562,210
Excess/(Deficiency)	(60,938)	(7,000)	40,621	(3,000)
Fund Balance/(Deficit) July 1	61,863	925	925	41,546
Fund Balance, June 30	\$ 925	\$ (6,075)	\$ 41,546	\$ 38,546

PROGRAM BUDGETS

General Fund

Capital Fund

Capital Nonrecurring Reserve Fund

Town of Mansfield
General Fund Program Budget
Fiscal Year 2012/13

Prg #	Program	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Proposed 12/13
11100	Legislative	\$ 78,686	\$ 75,690	\$ 75,690	\$ 72,000	\$ 88,680
12100	Municipal Management	197,788	191,700	196,890	196,920	198,300
12200	Human Resources	131,491	126,620	129,030	129,030	134,180
13100	Town Attorney	23,335	42,500	42,500	42,500	42,500
13200	Probate	6,695	4,300	4,300	4,300	3,920
14200	Registrars	48,732	63,700	53,760	53,710	65,920
15100	Town Clerk	195,541	200,020	201,790	203,450	217,170
15200	General Elections	22,137	22,800	22,800	20,850	36,700
16100	Finance Administration	51,288	51,010	52,180	52,470	116,560
16200	Accounting & Disbursements	229,329	220,085	227,615	228,315	168,390
16300	Revenue Collections	138,472	148,540	145,040	145,850	155,740
16402	Property Assessment	189,819	209,015	209,015	209,015	213,440
16510	Central Copying	37,289	39,000	39,000	39,000	39,000
16511	Central Services	25,721	34,000	34,000	34,000	34,000
16600	Information Technology	11,800	10,500	10,500	10,500	10,820
30900	Facilities Management	867,657	898,240	901,580	887,580	939,750
21200	Police Services	921,410	994,620	994,620	1,000,042	1,083,310
21300	Animal Control	91,019	92,980	92,980	93,480	92,220
22101	Fire Marshal	130,562	136,130	137,490	137,565	140,860
22155	Fire & Emerg Services Admin	208,283	210,380	212,740	208,120	216,590
22160	Fire & Emergency Services	1,476,957	1,402,370	1,404,880	1,498,260	1,470,810
23100	Emergency Management	44,225	50,140	50,770	50,990	51,670
30100	Public Works Administration	101,494	102,500	105,220	106,070	82,240
30200	Supervision & Operations	87,291	93,120	95,160	91,765	119,180
30300	Road Services	663,095	685,620	685,620	683,650	696,080
30400	Grounds Maintenance	335,669	355,970	355,970	352,540	392,310
30600	Equipment Maintenance	594,655	591,000	591,000	601,990	601,380
30700	Engineering	170,245	181,050	181,050	178,350	192,720
42100	Human Services Administration	318,025	328,910	331,160	331,160	336,670
42202	Mansfield Challenge - Winter	2,133	-	-	-	-
42204	Youth Employment - Middle Sch	2,072	2,000	2,000	2,000	2,000
42210	Youth Services	153,122	165,970	165,970	163,970	172,050
42300	Senior Services	178,428	199,250	199,370	199,370	206,470

Town of Mansfield
General Fund Program Budget
Fiscal Year 2012/13

Prg #	Program	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Proposed 12/13
43100	Library Services Admin	624,219	641,475	654,765	643,715	654,840
45000	Contributions To Area Agency	295,733	317,940	317,940	317,940	303,340
30800	Building Inspection	143,169	163,680	170,510	173,910	170,470
30810	Housing Inspection	103,902	106,625	108,485	106,095	107,350
51100	Planning Administration	224,496	208,580	232,990	233,235	228,680
52100	Planning/Zoning Inland/Wetlnd	8,817	7,530	7,530	6,715	8,100
58000	Boards and Commissions	2,777	4,750	4,750	4,750	6,400
71000	Employee Benefits	2,184,057	2,329,430	2,329,430	2,315,925	2,353,240
72000	Insurance	118,971	126,470	126,470	125,970	126,970
73000	Contingency	-	120,880	52,530	-	175,000

Other Financing Uses:

92000	Senior Programs	5,000	5,000	5,000	5,000	5,000
92000	Downtown Partnership	125,000	125,000	125,000	125,000	125,000
92000	Parks & Recreation	340,760	389,160	389,160	389,160	446,700
92000	Debt Service Fund	760,000	825,000	825,000	825,000	825,000
92000	Capital Projects Fund	387,500	476,000	476,000	476,000	918,000
92000	Storrs Center Reserve	-	-	-	-	96,210
92000	Medical Pension Trust Fund	50,000	52,500	52,500	52,500	73,400

Mansfield Board of Education:

60001	Education - K to 8	19,203,393	20,572,170	20,588,160	20,556,345	20,588,160
Total Proposed GF Budget 12/13		\$ 32,312,259	\$ 34,401,920	\$ 34,417,910	\$ 34,386,072	\$ 35,533,490

Town of Mansfield
 Capital Fund Program Budget
 Fiscal Year 2012/13

Program		Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Proposed 12/13
1	General Government	\$ 132,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 130,000
2	Community Development	16,575,000	350,000	350,000	350,000	302,740
3	Public Safety	63,000	260,000	260,000	260,000	320,000
4	Community Services	1,094,300	118,000	118,000	118,000	98,100
5	Facilities Management	219,000	120,000	120,000	120,000	125,000
6	Public Works	1,968,120	1,191,000	1,191,000	1,191,000	760,000
Total Proposed CP Budget 12/13		<u>\$ 20,051,420</u>	<u>\$ 2,154,000</u>	<u>\$ 2,154,000</u>	<u>\$ 2,154,000</u>	<u>\$ 1,735,840</u>

Town of Mansfield
 Capital Nonrecurring Reserve Fund Program Budget
 Fiscal Year 2012/13

	Program	Actual 10/11	Adopted 11/12	Adjusted 11/12	Estimated 11/12	Proposed 12/13
1	Management Services Fund	\$ 150,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
2	Debt Service Fund	150,000	-	-	-	-
3	Retire Fire Truck Debt	80,000	-	-	-	-
4	Property Tax Revaluation Fund	35,000	25,000	25,000	25,000	25,000
5	Capital Projects Fund	422,545	701,000	670,079	670,079	1,304,210
6	Parks & Recreation Fund	50,000	50,000	50,000	50,000	-
7	Compensated Absences Fund	70,000	55,000	55,000	55,000	58,000
Total Proposed CNR Budget 12/13		\$ 957,545	\$ 1,006,000	\$ 975,079	\$ 975,079	\$ 1,562,210

**SUPPLEMENTAL
INFORMATION**

**TOWN OF MANSFIELD
GRAND LIST COMPARISON FOR
FISCAL YEAR 2012/13**

	Net Abstract 10/1/2010	Net Abstract * 10/1/2011	Change	% Change
Real Estate	\$ 870,355,460	\$ 873,391,640	\$ 3,036,180	0.35%
Personal Property	33,368,052	33,782,883	414,831	1.24%
Motor Vehicles	69,999,066	73,969,330	3,970,264	5.67%
Grand Totals	<u>\$973,722,578</u>	<u>\$981,143,853</u>	<u>\$7,421,275</u>	<u>0.76%</u>

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

	Net Abstract 10/1/2009	Net Abstract * 10/1/2010	Change	% Change
Real Estate	\$ 867,435,210	\$ 872,640,700	\$ 5,205,490	0.60%
Personal Property	32,942,578	33,282,447	339,869	1.03%
Motor Vehicles	68,292,605	69,954,006	1,661,401	2.43%
Grand Totals	<u>\$ 968,670,393</u>	<u>\$ 975,877,153</u>	<u>\$ 7,206,760</u>	<u>0.74%</u>

**Top Ten Taxpayers
October 1, 2011 Grand List**

The list percentages are calculated by dividing the individual property assessment by the October 1, 2011 Net Grand List Total of \$981,143,853.

PROPERTY OWNER	DESCRIPTION	ASSESSMENT	% OF TAXABLE GRAND LIST
Connecticut Light & Power	Public Utility	\$ 13,641,860	1.39%
RRE Vip Mansfield LLC	Apartments	10,788,820	1.10%
Eastbrook F LLC (et al)	Eastbrook Mall	9,242,310	0.94%
157-35 OAP Holdings LLC	Apartments	8,656,270	0.88%
Celeron Square Associates LLC	Apartments	7,509,180	0.77%
Colonial BT LLC	Apartments	5,390,000	0.55%
Glen Ridge Cooperative, Inc.	Housing Co-Op	5,306,770	0.54%
New Samaritan Corp.	Nursing Home	5,018,020	0.51%
Carriage Polo Run LLC	Apartments	4,895,240	0.50%
Hayes-Kaufman Mansfield Assoc.	Shopping Plaza	4,655,000	0.47%
Total Top Ten Assessments		<u>\$ 75,103,470</u>	<u>7.65%</u>

**Town of Mansfield
Revenue Budget Summary by Source**

<u>Account and Description</u>	<u>Actual 10/11</u>	<u>Adopted 11/12</u>	<u>Adjusted 11/12</u>	<u>Estimated 11/12</u>	<u>Proposed 12/13</u>
111 General Fund					
40101 Current Year Levy	24,464,125	25,507,520	25,507,520	25,507,520	26,034,470
40102 Prior Year Levy	458,754	200,000	200,000	135,000	175,000
40103 Interest & Lien Fees	254,652	135,000	135,000	125,000	135,000
40104 Motor Vehicle Supplement	168,071	165,000	165,000	165,000	165,000
40105 Susp. Coll. Taxes - Trnsc.	9,772	6,000	6,000	9,000	6,000
40106 Susp. Coll. Int. - Trnsc.	11,259	4,000	4,000	7,000	4,000
40108 Motor Vehicle Penalty	15				
40110 Current Yr Levy- Storrs Ctr					488,000
40111 CY Levy- Storrs Ctr- Abatement					(321,000)
<u>_Total_Taxes and Related Items</u>	<u>25,366,648</u>	<u>26,017,520</u>	<u>26,017,520</u>	<u>25,948,520</u>	<u>26,686,470</u>
40201 Misc Licenses & Permits	2,467	2,520	2,520	2,640	2,640
40202 Sport Licenses	302	500	500	400	400
40203 Dog Licenses	8,084	8,000	8,000	8,000	8,000
40204 Conveyance Tax	100,231	200,000	200,000	150,000	150,000
40205 Vacant Property Registration	600	300	300		
40210 Subdivision Permits	3,250	4,000	4,000	1,480	2,000
40211 Zoning/Special Permits	27,195	18,000	18,000	19,980	18,000
40212 Zba Applications	1,200	4,000	4,000	2,220	2,000
40214 Iwa Permits	2,765	5,000	5,000	4,010	5,000
40224 Road Permits	700	1,250	1,250	500	750
40230 Building Permits	125,886	160,000	160,000	175,000	175,000
40231 Adm Cost Reimb-permits	242	100	100	240	100
40232 Housing Code Permits	97,050	86,000	86,000	86,000	86,000
40233 Housing Code Penalties		100	100	6,000	1,100
40234 Landlord Registrations	1,570	600	600	600	600
<u>_Total_Licenses and Permits</u>	<u>371,542</u>	<u>490,370</u>	<u>490,370</u>	<u>457,070</u>	<u>451,590</u>
40352 Payment In Lieu Of Taxes	13,922	1,850	1,850	1,850	1,850
40357 Social Serv Block Grant	3,441			1,890	3,470
<u>_Total_Fed. Support Gov</u>	<u>17,363</u>	<u>1,850</u>	<u>1,850</u>	<u>3,740</u>	<u>5,320</u>
40401 Education Assistance	8,637,361	10,070,680	10,070,680	10,070,680	10,152,380
40402 School Transportation	135,357	121,400	121,400	121,400	104,540
<u>_Total_State Support Education</u>	<u>8,772,718</u>	<u>10,192,080</u>	<u>10,192,080</u>	<u>10,192,080</u>	<u>10,256,920</u>

**Town of Mansfield
Revenue Budget Summary by Source**

<u>Account and Description</u>	<u>Actual 10/11</u>	<u>Adopted 11/12</u>	<u>Adjusted 11/12</u>	<u>Estimated 11/12</u>	<u>Proposed 12/13</u>
40451 Pilot - State Property	7,265,843	7,056,130	7,056,130	7,056,130	7,047,420
40454 Circuit Crt-parking Fines	635	1,000	1,000	810	810
40455 Circuit Breaker	43,439	50,140	50,140	51,770	50,140
40456 Tax Relief For Elderly	2,000	2,000	2,000	2,000	2,000
40457 Library - Connecticutcard/ill	19,942	15,000	15,000	15,000	15,000
40458 Library - Basic Grant		2,300	2,300	2,300	2,300
40459 Tax Credit New Mfg Equip	5,502	9,510	9,510	9,510	
40460 Boat Reimbursement	2,026	2,500	2,500	2,500	2,500
40462 Disability Exempt Reimb	1,337	1,200	1,200	1,200	1,200
40465 Emerg Mgmt Performance Gr	12,311	13,000	13,000	14,500	14,500
40469 Veterans Reimb	7,746	7,750	7,750	7,510	7,750
40470 State Revenue Sharing				129,000	214,000
40494 Judicial Revenue Distribution	9,758	9,000	9,000	9,000	9,000
40496 Pilot-holinko Estates		13,500	13,500	13,500	13,500
40551 Pilot- Senior Housing	14,895				
_Total_State_Support_Gov	7,385,434	7,183,030	7,183,030	7,314,730	7,380,120
40605 Region 19 Financial Serv	87,530	88,840	88,840	88,840	91,680
40606 Health District Services	19,720	22,150	22,150	22,150	24,580
40610 Recording	54,744	55,000	55,000	60,000	60,000
40611 Copies Of Records	13,368	11,400	11,400	12,400	12,400
40612 Vital Statistics	10,984	8,500	8,500	11,000	11,000
40613 Sale Of Maps/regs	159	100	100	100	100
40620 Police Service	8,335	2,000	2,000	67,000	67,800
40622 Redemption/Release Fees	1,725	2,500	2,500	1,500	1,000
40625 Animal Adoption Fees	900	900	900	900	900
40641 Postage On Overdue Books	16,494	17,000	17,000	15,500	15,500
40644 PARKING PLAN REVIEW F	4,770	5,700	5,700	5,600	3,200
40650 Blue Prints	160	50	50	450	200
40656 Reg Dist 19 Grnds Mntnce	77,350	73,480	73,480	69,720	71,880
40663 Zoning Regulations	329	200	200	160	200
40671 Day Care Grounds Maint	11,240	11,980	11,980	11,980	12,160
40672 Building Services- Willington	3,040				
40674 Charge for Services	3,243	2,500	2,500	2,500	2,500
40678 Celeron Sq Assoc Bikepath	2,700	2,700	2,700	2,700	2,700
40684 Cash Overage/Shortage	1				
40699 Fire Safety Code Fees	25,608	20,000	20,000	16,000	16,000
_Total_Charge_for_Services	342,400	325,000	325,000	388,500	393,800

**Town of Mansfield
Revenue Budget Summary by Source**

<u>Account and Description</u>	<u>Actual 10/11</u>	<u>Adopted 11/12</u>	<u>Adjusted 11/12</u>	<u>Estimated 11/12</u>	<u>Proposed 12/13</u>
40702 Parking Tickets - Town	11,760	7,800	7,800	4,500	4,500
40710 Building Fines	510	1,000	1,000	1,500	1,500
40711 Landlord Registration Penalty	250	90	90	90	90
40713 Nuisance Ordinance				11,000	11,000
40715 Ordinance Violation Penalty	450	500	500	680	680
40716 Noise Ordinance Violation	1,892	1,300	1,300	300	300
40717 Possession Alcohol Ord	6,500	8,500	8,500	4,400	4,440
40718 Open Liquor Container Ordin	13,785	12,000	12,000	6,120	6,120
<u>_Total_Fines and Forfeitures</u>	<u>35,147</u>	<u>31,190</u>	<u>31,190</u>	<u>28,590</u>	<u>28,630</u>
40804 Rent - Historical Soc	3,300	2,000	2,000	2,500	2,000
40807 Rent - Town Hall	400	200	200	7,580	7,580
40808 Rent - Senior Center		100	100	100	100
40817 Telecom Services Payment	55,794	55,000	55,000	55,000	55,000
40820 Interest Income	28,090	25,000	25,000	25,000	25,000
40824 Sale Of Supplies	24	20	20	20	20
40825 Rent - R19 Maintenance	2,790	2,790	2,790	2,790	2,790
40830 Contributions	1,309				
40890 Other	(231)	2,500	2,500	2,500	2,500
<u>_Total_Miscellaneous</u>	<u>91,476</u>	<u>87,610</u>	<u>87,610</u>	<u>95,490</u>	<u>94,990</u>
40928 School Cafeteria	2,500	2,500	2,500	2,500	2,500
<u>_Total_Operating Transfers In</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<u>_Total_111 General Fund - Town</u>	<u>42,385,228</u>	<u>44,331,150</u>	<u>44,331,150</u>	<u>44,431,220</u>	<u>45,300,340</u>
Grand Total	42,385,228	44,331,150	44,331,150	44,431,220	45,300,340

**Town of Mansfield
Expenditure Budget Summary**

<u>Account and Description</u>	<u>Actual 10/11</u>	<u>Adopted 11/12</u>	<u>Adjusted 11/12</u>	<u>Estimated 11/12</u>	<u>Proposed 12/13</u>
111 General Fund - Town					
Noncertif.	395				
Misc Benefits	23,000	18,990	18,990	19,650	20,180
Prof & Tech Services	39,655	43,850	43,850	43,850	45,300
Other Purch Services	13,994	11,350	11,350	7,000	21,700
Food Service Supplies	1,642	1,500	1,500	1,500	1,500
_Total_11100 Legislative	78,686	75,690	75,690	72,000	88,680
Salaries and Wages	189,931	185,730	190,920	190,920	191,040
Misc Benefits	5,026	3,970	3,970	4,000	5,260
Prof & Tech Services	25				
Other Purch Services	100				
Office Supplies	2,684	2,000	2,000	2,000	2,000
Food Service Supplies	22				
_Total_12100 Municipal Management	197,788	191,700	196,890	196,920	198,300
Salaries and Wages	71,702	69,050	71,460	71,460	76,260
Misc Benefits	9,694	9,340	9,340	9,640	9,640
Prof & Tech Services	46,671	44,480	44,480	44,580	44,930
Other Purch Services	2,909	3,000	3,000	2,600	2,600
School/Library Books	180	250	250	250	250
Office Supplies	335	500	500	500	500
_Total_12200 Human Resources	131,491	126,620	129,030	129,030	134,180
Prof & Tech Services	23,335	42,500	42,500	42,500	42,500
_Total_13100 Town Attorney	23,335	42,500	42,500	42,500	42,500
Other Purch Services	6,505	4,300	4,300	4,300	3,920
School/Library Books	190				
_Total_13200 Probate	6,695	4,300	4,300	4,300	3,920
Salaries and Wages	46,242	59,640	49,700	49,700	61,910
Misc Benefits	122	760	760	710	710
Other Purch Services	2,217	2,500	2,500	2,500	2,500
Office Supplies	151	800	800	800	800
_Total_14200 Registrars	48,732	63,700	53,760	53,710	65,920

**Town of Mansfield
Expenditure Budget Summary**

<u>Account and Description</u>	<u>Actual 10/11</u>	<u>Adopted 11/12</u>	<u>Adjusted 11/12</u>	<u>Estimated 11/12</u>	<u>Proposed 12/13</u>
Salaries and Wages	172,382	178,210	179,980	179,980	183,000
Misc Benefits	977	1,030	1,030	1,030	1,030
Prof & Tech Services	4,292	3,300	3,300	4,000	4,000
Other Purch Services	12,194	10,700	10,700	11,850	10,150
School/Library Books		180	180	190	190
Office Supplies	602	1,000	1,000	800	800
Equipment	5,094	5,600	5,600	5,600	18,000
<u>_Total_15100 Town Clerk</u>	<u>195,541</u>	<u>200,020</u>	<u>201,790</u>	<u>203,450</u>	<u>217,170</u>
Repairs/Maintenance	1,528	2,050	2,050	500	500
Other Purch Services	18,901	19,550	19,550	17,050	32,300
Office Supplies	377	200	200	800	2,400
Food Service Supplies	1,331	1,000	1,000	1,000	1,500
Equipment				1,500	
<u>_Total_15200 General Elections</u>	<u>22,137</u>	<u>22,800</u>	<u>22,800</u>	<u>20,850</u>	<u>36,700</u>
Salaries and Wages	50,073	49,700	50,870	50,870	115,210
Misc Benefits	1,215	1,110	1,110	1,500	1,250
School/Library Books		200	200	100	100
<u>_Total_16100 Finance Administration</u>	<u>51,288</u>	<u>51,010</u>	<u>52,180</u>	<u>52,470</u>	<u>116,560</u>
Salaries and Wages	208,679	196,480	204,010	204,010	144,590
Misc Benefits	291	905	905	1,555	1,200
Prof & Tech Services	19,747	22,000	22,000	22,000	22,000
School/Library Books		100	100		
Office Supplies	612	600	600	750	600
<u>_Total_16200 Accounting & Disbursements</u>	<u>229,329</u>	<u>220,085</u>	<u>227,615</u>	<u>228,315</u>	<u>168,390</u>
Salaries and Wages	110,885	120,250	116,750	116,750	121,060
Misc Benefits	198	740	740	360	740
Prof & Tech Services	5,010	4,800	4,800	5,900	6,100
Other Purch Services	22,187	22,450	22,450	22,540	22,540
Office Supplies	192	300	300	300	300
Equipment					5,000
<u>_Total_16300 Revenue Collections</u>	<u>138,472</u>	<u>148,540</u>	<u>145,040</u>	<u>145,850</u>	<u>155,740</u>
Salaries and Wages	182,975	197,250	197,250	197,250	197,040
Misc Benefits	3,979	2,370	2,370	2,370	3,870
Prof & Tech Services	716	5,000	5,000	5,000	8,200
Other Purch Services	904	1,700	1,700	1,700	1,610
School/Library Books	841	1,275	1,275	1,275	1,300
Office Supplies	404	1,420	1,420	1,420	1,420
<u>_Total_16402 Property Assessment</u>	<u>189,819</u>	<u>209,015</u>	<u>209,015</u>	<u>209,015</u>	<u>213,440</u>

**Town of Mansfield
Expenditure Budget Summary**

<u>Account and Description</u>	<u>Actual 10/11</u>	<u>Adopted 11/12</u>	<u>Adjusted 11/12</u>	<u>Estimated 11/12</u>	<u>Proposed 12/13</u>
Other Purch Services	35,000	35,000	35,000	35,000	35,000
Office Supplies	2,289	4,000	4,000	4,000	4,000
_Total_16510 Central Copying	37,289	39,000	39,000	39,000	39,000
Other Purch Services	18,762	24,000	24,000	24,000	24,000
Office Supplies	6,959	10,000	10,000	10,000	10,000
_Total_16511 Central Services	25,721	34,000	34,000	34,000	34,000
Prof & Tech Services	11,800	10,500	10,500	10,500	10,820
_Total_16600 Information Technology	11,800	10,500	10,500	10,500	10,820
Salaries and Wages	92,736	140,200	98,200	83,290	98,730
Misc Benefits	3,581	4,420	4,420	4,400	9,010
Prof & Tech Services				500	500
Repairs/Maintenance	420				850
Other Purch Services	818,659	844,650	886,650	906,650	968,920
School/Library Books		350	350	302	
Office Supplies	186	100	100	400	400
Other Supplies	3,630	3,000	3,000	2,100	700
Equipment	2,198	1,900	1,900	2,400	4,200
_Total_21200 Police Services	921,410	994,620	994,620	1,000,042	1,083,310
Salaries and Wages	82,630	85,020	85,020	85,020	83,760
Misc Benefits	374	940	940	940	940
Prof & Tech Services	3,405	3,000	3,000	3,500	3,500
Repairs/Maintenance	1,688	50	50	50	50
Other Purch Services	2,115	2,620	2,620	2,620	2,620
School/Library Books	22				
Food Service Supplies	146	400	400	400	400
Building Supplies	534	800	800	800	800
Other Supplies	105	150	150	150	150
_Total_21300 Animal Control	91,019	92,980	92,980	93,480	92,220
Cert Wages	(15,950)	(29,130)	(29,580)	(36,220)	
Salaries and Wages	106,924	128,700	130,510	137,150	102,150
Misc Benefits	1,539	1,910	1,910	2,085	2,410
Prof & Tech Services	2,731				
Purch Property Services	29,401	28,500	28,500	27,800	28,500
School/Library Books	955	1,850	1,850	850	1,900
Office Supplies	830	600	600	600	600
Other Supplies	4,132	2,600	2,600	4,200	4,200
Equipment		1,100	1,100	1,100	1,100
_Total_22101 Fire Marshal	130,562	136,130	137,490	137,565	140,860

**Town of Mansfield
Expenditure Budget Summary**

<u>Account and Description</u>	<u>Actual 10/11</u>	<u>Adopted 11/12</u>	<u>Adjusted 11/12</u>	<u>Estimated 11/12</u>	<u>Proposed 12/13</u>
Salaries and Wages	167,154	166,880	169,240	165,870	172,190
Misc Benefits	315	1,300	1,300	1,100	2,100
Prof & Tech Services		1,200	1,200		1,200
Other Purch Services	40,500	40,500	40,500	40,500	40,500
School/Library Books		200	200	200	200
Office Supplies	314	300	300	450	400
<u>_Total_22155 Fire & Emerg Services Admin</u>	<u>208,283</u>	<u>210,380</u>	<u>212,740</u>	<u>208,120</u>	<u>216,590</u>
Salaries and Wages	1,192,657	1,117,370	1,119,880	1,170,880	1,158,670
Misc Benefits	37,810	43,180	43,180	64,080	45,180
Prof & Tech Services	9,214	17,500	17,500	15,750	17,500
Repairs/Maintenance	60,412	62,000	62,000	55,000	64,000
Insurance	51,324	51,000	51,000	51,060	51,500
Other Purch Services	51,417	53,420	53,420	54,740	56,560
School/Library Books		500	500	250	500
Office Supplies	20,627	17,500	17,500	20,500	19,500
Energy	573	900	900	2,000	900
Building Supplies	12,423	14,000	14,000	12,000	14,000
Rolling Stock Supplies	19,065	10,000	10,000	35,000	20,000
Other Supplies	17,963	9,000	9,000	13,000	16,500
Equipment	3,347	6,000	6,000	4,000	6,000
<u>_Total_22160 Fire & Emergency Services</u>	<u>1,476,832</u>	<u>1,402,370</u>	<u>1,404,880</u>	<u>1,498,260</u>	<u>1,470,810</u>
Salaries and Wages	43,383	48,690	49,320	49,320	49,670
Misc Benefits	50	50	50	50	100
Office Supplies	673	1,400	1,400	1,600	1,800
Other Supplies	119			20	100
<u>_Total_23100 Emergency Management</u>	<u>44,225</u>	<u>50,140</u>	<u>50,770</u>	<u>50,990</u>	<u>51,670</u>
Cert Wages	(56,200)	(56,200)	(56,200)	(56,200)	(56,200)
Salaries and Wages	155,187	156,490	159,210	159,210	136,120
Misc Benefits	2,273	1,870	1,870	2,230	1,980
Other Purch Services		100	100	100	100
School/Library Books		100	100	100	100
Office Supplies	234	140	140	630	140
<u>_Total_30100 Public Works Administration</u>	<u>101,494</u>	<u>102,500</u>	<u>105,220</u>	<u>106,070</u>	<u>82,240</u>
Salaries and Wages	84,247	84,880	86,920	86,290	110,820
Misc Benefits	408	2,160	2,160	2,045	2,280
Prof & Tech Services	1,717	2,080	2,080	2,080	2,080
Equipment	919	4,000	4,000	1,350	4,000
<u>_Total_30200 Supervision & Operations</u>	<u>87,291</u>	<u>93,120</u>	<u>95,160</u>	<u>91,765</u>	<u>119,180</u>

**Town of Mansfield
Expenditure Budget Summary**

<u>Account and Description</u>	<u>Actual 10/11</u>	<u>Adopted 11/12</u>	<u>Adjusted 11/12</u>	<u>Estimated 11/12</u>	<u>Proposed 12/13</u>
Salaries and Wages	603,732	622,670	622,670	622,670	629,150
Misc Benefits	5,520	5,370	5,370	5,000	5,350
Other Purch Services	5,580	5,580	5,580	5,580	5,580
Energy	48,263	48,000	48,000	48,400	52,000
Equipment		4,000	4,000	2,000	4,000
<u>_Total_30300 Road Services</u>	<u>663,095</u>	<u>685,620</u>	<u>685,620</u>	<u>683,650</u>	<u>696,080</u>
Salaries and Wages	295,506	311,780	311,780	311,780	341,270
Misc Benefits		160	160	160	160
Purch Property Services	9,154	9,680	9,680	7,500	11,030
Other Purch Services		300	300		
Office Supplies	216	450	450	400	650
Land/Rd Maint Supplies	22,097	21,600	21,600	21,500	26,700
Building Supplies	8,696	9,500	9,500	9,200	10,000
Equipment		2,500	2,500	2,000	2,500
<u>_Total_30400 Grounds Maintenance</u>	<u>335,669</u>	<u>355,970</u>	<u>355,970</u>	<u>352,540</u>	<u>392,310</u>
Salaries and Wages	180,039	186,010	186,010	186,010	187,640
Medical Ben.		(500)	(500)	(500)	(500)
Misc Benefits	1,668	3,650	3,650	3,300	3,300
Other Purch Services	1,510	1,730	1,730	1,730	1,730
School/Library Books		250	250	250	250
Energy	240,873	251,900	251,900	251,900	250,000
Building Supplies	1,455	2,850	2,850	2,800	2,850
Rolling Stock Supplies	162,892	137,110	137,110	149,000	148,110
Other Supplies	2,720	2,500	2,500	2,500	2,500
Equipment	3,498	5,500	5,500	5,000	5,500
<u>_Total_30600 Equipment Maintenance</u>	<u>594,655</u>	<u>591,000</u>	<u>591,000</u>	<u>601,990</u>	<u>601,380</u>
Cert Wages				(8,420)	
Salaries and Wages	168,432	171,650	171,650	177,570	183,220
Misc Benefits	589	3,000	3,000	2,500	3,100
Prof & Tech Services	21	1,200	1,200	1,200	1,200
Repairs/Maintenance	195	1,500	1,500	1,800	1,500
Instructional Supplies	483	900	900	900	900
School/Library Books	99	150	150	150	150
Office Supplies	363	500	500	500	500
Building Supplies	63	400	400	400	400
Equipment		1,750	1,750	1,750	1,750
<u>_Total_30700 Engineering</u>	<u>170,245</u>	<u>181,050</u>	<u>181,050</u>	<u>178,350</u>	<u>192,720</u>

**Town of Mansfield
Expenditure Budget Summary**

<u>Account and Description</u>	<u>Actual 10/11</u>	<u>Adopted 11/12</u>	<u>Adjusted 11/12</u>	<u>Estimated 11/12</u>	<u>Proposed 12/13</u>
Cert Wages	(11,475)	(21,660)	(22,370)	(29,930)	
Salaries and Wages	148,822	179,290	186,830	197,090	163,600
Misc Benefits	1,986	2,400	2,400	3,050	2,770
Prof & Tech Services	688	1,000	1,000	1,000	1,000
Other Purch Services	565	650	650	700	700
School/Library Books	621	750	750	750	1,000
Office Supplies	706	600	600	600	750
Building Supplies	798	400	400	400	400
Other Supplies	458	250	250	250	250
_Total_30800 Building Inspection	143,169	163,680	170,510	173,910	170,470
Salaries and Wages	101,375	102,450	104,310	101,920	102,920
Misc Benefits	105	1,025	1,025	1,025	1,030
Other Purch Services		500	500	500	500
School/Library Books	(42)	500	500	500	500
Office Supplies	1,089	750	750	750	1,000
Building Supplies	752	750	750	750	750
Other Supplies	274	250	250	250	250
Equipment	349	400	400	400	400
_Total_30810 Housing Inspection	103,902	106,625	108,485	106,095	107,350
Noncertif.	183,276	196,000	197,080	197,080	205,290
Salaries and Wages	115,060	116,680	118,940	118,940	119,350
Misc Benefits	1,453	2,760	2,760	2,760	2,760
Purch Property Services	53,194	59,000	59,000	55,000	55,000
Repairs/Maintenance	46,129	38,600	38,600	38,600	38,600
Other Purch Services	85,741	87,000	87,000	87,000	89,250
Office Supplies	594	700	700	700	700
Energy	375,216	370,500	370,500	370,500	401,800
Building Supplies	6,994	27,000	27,000	17,000	27,000
_Total_30900 Facilities Management	867,657	898,240	901,580	887,580	939,750
Salaries and Wages	195,823	201,420	203,670	203,670	209,070
Misc Benefits	1,400	1,990	1,990	1,990	2,100
Office Supplies	584	500	500	500	500
Misc Expenses & Fees	120,218	125,000	125,000	125,000	125,000
_Total_42100 Human Services Administration	318,025	328,910	331,160	331,160	336,670
Prof & Tech Services	433				
Insurance	517				
Food Service Supplies	720				
Other Supplies	463				
_Total_42202 Mansfield Challenge - Winter	2,133	0	0	0	0
Salaries and Wages	734			1,500	1,500

**Town of Mansfield
Expenditure Budget Summary**

<u>Account and Description</u>	<u>Actual 10/11</u>	<u>Adopted 11/12</u>	<u>Adjusted 11/12</u>	<u>Estimated 11/12</u>	<u>Proposed 12/13</u>
Other Purch Services	1,338	2,000	2,000	500	500
_Total_42204 Youth Employment - Middle School	2,072	2,000	2,000	2,000	2,000
Cert Wages	(16,345)	(16,340)	(16,340)	(16,340)	(16,340)
Salaries and Wages	157,068	165,100	165,100	165,100	171,180
Misc Benefits	2,097	3,110	3,110	3,110	3,110
Prof & Tech Services	8,588	9,950	9,950	9,950	9,950
Other Purch Services	80	500	500	500	500
School/Library Books	251	350	350	350	350
Office Supplies	412	650	650	650	650
Other Supplies	602	2,650	2,650	650	2,650
Misc Expenses & Fees	369				
_Total_42210 Youth Services	153,122	165,970	165,970	163,970	172,050
Salaries and Wages	173,600	193,510	193,630	193,630	200,430
Misc Benefits	1,045	1,690	1,690	1,690	1,990
Other Purch Services	2,615	2,700	2,700	2,700	2,700
School/Library Books	111	150	150	150	150
Office Supplies	1,057	1,200	1,200	1,200	1,200
_Total_42300 Senior Services	178,428	199,250	199,370	199,370	206,470
Salaries and Wages	484,719	492,510	505,800	505,800	499,870
Misc Benefits	2,293	2,000	2,000	2,000	3,400
Prof & Tech Services	976	1,000	2,500	1,000	1,000
Rentals	578	530	530	530	530
Other Purch Services	1,035	1,030	1,030	1,030	1,050
Instructional Supplies	2,599	3,000	3,000	3,000	3,000
School/Library Books	97,527	99,810	95,810	93,760	107,090
Building Supplies	68	100	2,600	100	100
Equipment	34,424	41,495	41,495	36,495	38,800
_Total_43100 Library Services Admin	624,219	641,475	654,765	643,715	654,840
Contrib to Area Agencies	295,733	317,940	317,940	317,940	303,340
_Total_45000 Contributions To Area Agency	295,733	317,940	317,940	317,940	303,340
Salaries and Wages	222,373	206,220	230,630	230,630	218,440
Misc Benefits	935	1,760	1,760	1,921	5,140
Office Supplies	1,188	600	600	684	600
Other Supplies					4,500
_Total_51100 Planning Administration	224,496	208,580	232,990	233,235	228,680

**Town of Mansfield
Expenditure Budget Summary**

<u>Account and Description</u>	<u>Actual 10/11</u>	<u>Adopted 11/12</u>	<u>Adjusted 11/12</u>	<u>Estimated 11/12</u>	<u>Proposed 12/13</u>
Misc Benefits	305	430	430	365	500
Other Purch Services	8,229	7,000	7,000	6,250	7,500
School/Library Books	283	100	100	100	100
_Total_52100 Planning/Zoning Inland/Wetlands	8,817	7,530	7,530	6,715	8,100
Misc Expenses & Fees	2,777	4,750	4,750	4,750	6,400
_Total_58000 Boards and Commissions	2,777	4,750	4,750	4,750	6,400
Cert Wages	(6,000)	(14,910)	(14,910)	(14,910)	
Salaries and Wages					(11,700)
Benefits	1,343,433	1,496,400	1,496,400	1,479,570	1,541,140
Medical Ben.	846,624	847,940	847,940	851,265	823,800
_Total_71000 Employee Benefits	2,184,057	2,329,430	2,329,430	2,315,925	2,353,240
Insurance	118,971	126,470	126,470	125,970	126,970
_Total_72000 Insurance	118,971	126,470	126,470	125,970	126,970
Misc Expenses & Fees		120,880	52,530		175,000
_Total_73000 Contingency	0	120,880	52,530	0	175,000
Trans Out-Spec Rev Fund	470,760	519,160	519,160	519,160	576,700
Trans Out-Debt Serv Fd	760,000	825,000	825,000	825,000	825,000
Trans Out-Capital Proj	387,500	476,000	476,000	476,000	1,014,210
Trans Out-Trust Agency	50,000	52,500	52,500	52,500	73,400
_Total_92000 Other Financing Uses	1,668,260	1,872,660	1,872,660	1,872,660	2,489,310
_Total_111 General Fund - Town	13,108,741	13,829,750	13,829,750	13,829,727	14,945,330
Grand Total	13,108,741	13,829,750	13,829,750	13,829,727	14,945,330

Mansfield Board of Education
Expenditure Budget Summary by Activity

<u>Account and Description</u>	<u>Actual</u> <u>10/11</u>	<u>Adopted</u> <u>11/12</u>	<u>Adjusted</u> <u>11/12</u>	<u>Estimated</u> <u>11/12</u>	<u>Proposed</u> <u>12/13</u>
112 General Fund - Board					
61101 Regular Instruction	6,918,781	7,780,020	7,778,080	7,778,080	8,057,480
61102 English	50,942	49,520	49,520	49,520	49,520
61104 World Languages	9,751	10,090	10,090	10,090	10,090
61105 Health & Safety	8,225	7,730	7,730	7,730	7,730
61106 Physical Education	15,107	12,690	12,690	12,690	12,690
61107 Art	12,364	14,060	14,060	14,060	14,060
61108 Mathematics	29,132	30,020	30,020	30,020	75,470
61109 Music	19,608	17,240	17,240	17,240	17,300
61110 Science	28,815	30,750	30,750	30,750	30,750
61111 Social Studies	17,602	20,680	20,680	20,680	20,680
61115 Information Technology	189,880	201,250	201,250	201,250	201,250
61122 Family & Consumer Science	6,627	9,080	9,080	9,080	9,080
61123 Technology Education	12,904	10,830	10,830	10,830	10,830
61201 Special Ed Instruction	1,309,320	1,372,510	1,359,540	1,359,540	1,348,040
61202 Enrichment	344,886	404,710	404,710	404,710	412,820
61204 Preschool	343,488	331,060	331,440	331,440	319,460
61310 Remedial Reading/Math	62,883	336,700	322,930	322,930	341,040
61400 Summer School	42,449	40,500	40,500	52,495	54,500
61600 Tuition Payments	187,445	14,760	14,760	14,760	
61900 Central Service-Instr Suppl.	150,278	159,760	159,760	159,760	159,760
62102 Guidance Services	9,158	140,420	140,510	140,510	146,000
62103 Health Services	202,446	208,370	210,650	210,650	210,650
62104 Outside Eval/Contracted Serv	253,984	231,500	231,500	231,500	230,500
62105 Speech And Hearing Services	77,964	151,860	151,860	151,860	158,840
62106 Pupil Services - Testing		11,570	11,570	11,570	6,570
62108 Psychological Services	174,760	290,380	290,380	290,380	299,630
62201 Curriculum Development	158,982	167,440	167,440	167,440	141,100
62202 Professional Development	33,056	36,990	36,990	36,990	36,990
62302 Media Services	60,508	70,770	70,770	70,770	71,200
62310 Library	271,009	288,040	288,040	288,040	299,740
62401 Board Of Education	375,594	416,600	447,110	360,670	385,860
62402 Superintendent's Office	331,699	372,860	376,750	376,750	363,720
62404 Special Education Admin	269,831	289,200	289,200	289,200	292,970
62520 Principals' Office Services	1,005,412	1,023,220	1,025,420	1,025,420	1,033,930
62521 Support Services - Central	19,136	16,490	16,490	16,490	16,490
62523 Field Studies	12,423	13,500	13,500	13,500	13,500
62601 Business Management	318,299	323,330	325,200	325,200	255,270
62710 Plant Operations - Building	1,517,760	1,491,460	1,494,910	1,494,910	1,488,790
62801 Regular Transportation	656,671	692,270	692,270	692,270	710,300
62802 Spec Ed Transportation	274,184	122,000	122,000	122,000	112,000
63430 After School Program	32,867	40,330	40,330	40,330	40,330
63440 Athletic Program	31,180	36,190	36,190	36,190	36,190
68000 Employee Benefits	3,259,933	3,217,370	3,217,370	3,260,000	3,038,190
69000 Transfers Out To Other Funds	96,050	66,050	66,050	66,050	46,850
<u>Total 112 General Fund - Board</u>	<u>19,203,393</u>	<u>20,572,170</u>	<u>20,588,160</u>	<u>20,556,345</u>	<u>20,588,160</u>
Grand Total	<u>19,203,393</u>	<u>20,572,170</u>	<u>20,588,160</u>	<u>20,556,345</u>	<u>20,588,160</u>

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 2011/2012 budget is 26.68 mills. This means that \$26.68 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 five years. Mansfield's next revaluation is October 1, 2009.

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.