

Town of Mansfield

*Adopted Budget
2014/2015*



Town Meeting - May 13, 2014

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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 13, 2014 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, 2014 to June 30, 2015, which Proposed Budgets were adopted by the Town Council on April 28, 2014 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this 2nd day of May 2014.

Mary Stanton, Town Clerk

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$36,643,304 is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2014 to June 30, 2015.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$6,599,020 is hereby adopted as the capital improvements to be undertaken during fiscal year 2014/15 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2014 to June 30, 2015 in the amount of \$2,044,600 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, 2014 to June 30, 2015 in the amount of \$36,643,304 which proposed budget was adopted by the Council on April 28, 2014, 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, 2014 to June 30, 2015 and said sums shall be paid by the Town to the Regional School District as they become available.

RESOLVED: That the proposed Capital Fund Budget for fiscal year July 1, 2014 to June 30, 2015 in the amount of \$6,599,020 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, 2014 to June 30, 2015 in the amount of \$2,044,600 be adopted.

Budget Process

Budget Guidelines:

The goal of this budget is to preserve services, promote Council goals and objectives, increase our contribution to fund balance, continue our pay-as-you-go capital program, as well as present a balanced budget – one that ensures that we do not spend beyond our means. At the same time, we must be highly sensitive to the impact on the taxpayer. Therefore, the following guidelines will be used in preparing this budget.

New positions will only be authorized based on demonstrated need. Each department should look primarily to savings from more efficient operating methods if expansion or improvements in services are to be instituted. However, new positions which are grant funded or promote Councils goals and objectives or which constitute a clear improvement in service may be approved by the Town Manager. In either instance, it will be necessary to justify the request on the basis of improved workload measurements.

Estimates for contractual services and commodities should be based on prices in effect at the present time, unless the Finance Director provides official notification of a change.

Since the budget is a program of services as well as a financial plan, each department is requested to give special attention to justification on the basis of performance data. This information will give Council and citizens a better yardstick for evaluation and determination of the relative costs and benefits of their municipal services.

Basis of Budgeting:

1. Formal budgetary integration is employed by the Town Council as a management control device during the year for the General Fund, Capital Fund, and Capital and Non-Recurring Reserve Fund, which are the only funds with a legally adopted annual budget. Budgetary comparisons on a legal basis are included in the appropriate financial statements and schedules.
2. Prior to March 1, each department head, office, agency, board or commission of the Town, supported wholly or in part from Town funds, shall submit budget requests in the form requested by the Town Manager so as to indicate the program, activities, and work accomplished in the current fiscal year and to be accomplished during the ensuing year. These shall be accompanied by detailed estimates of expenditures to be made and of revenues other than taxes to be collected during the ensuing fiscal year, along with such other information as may be requested by the Council or the Manager.
3. Based on a schedule approved by the Town Council, the Town Manager shall present to the Council a budget consisting of:

- (a) A budget message outlining the financial situation of the Town government and describing the important features of the budget plan;
 - (b) The budget of the Board of Education as submitted to the Manager, along with whatever analysis or comment the Manager wishes to provide;
 - (c) Statements of the Manager's proposed operating program and expenditures for the Town functions and Town-supported functions, other than those of the Board of Education, along with comparisons of amounts expended in the last completed fiscal year and estimated amounts to be expended in the current fiscal year;
 - (d) Information on amounts of revenue by source, other than property taxes collected, in the last completed fiscal year, estimates for the current year and for the ensuing year, along with information and estimates regarding property tax revenues for the same periods;
 - (e) Statements of the condition and estimated condition of the Town funds and of the debt service obligations of the Town, proposed capital improvements to be undertaken during the ensuing fiscal year or later years, and the proposed methods of financing them;
 - (f) And such other information as will assist the Town Council and the voting residents of Mansfield in deciding on an annual appropriation and a capital improvement program.
4. During the budget adoption process, the Town Council shall hold at least two Town Budget Information Meetings. At least 10 days prior to each meeting, the Town Council shall widely distribute budget information and notices of the meetings. The Town Council shall adopt a proposed budget, including a recommended appropriation act, by May 1.
5. An annual Town Meeting for budget consideration shall be held on the second Tuesday in May. This meeting shall consider the budget presented to it by the Council and may approve, lower, or raise the budget of any item. If the annual Town Meeting refuses or neglects to adopt a budget, the budget will be returned to the Council for its consideration. The Council shall return the same or a revised budget to a Town Meeting called by the Council for a date no later than ten days after the first meeting. This Town Meeting shall also approve, lower, or raise the budget of any program. Should the Town Meeting then fail or refuse to adopt a budget, the budget appropriation last proposed by the Council shall be in full effect.

6. The budget approved by the Town Meeting or adopted by the Town Council shall be subject to appeal if:
 - Within 21 days after approval, electors present a petition requesting the budget be repealed and replaced by a substitute budget. The petition shall be in certain form and signed by not less than 2% of the electors as determined by the revised registry list last completed.
 - The Town Clerk determines the petition to be sufficient. If found to be sufficient, the Town Clerk shall so certify to the Town Council within five days after receipt of the petition. If insufficient, a legal notice shall be placed in a newspaper of general circulation in the Town, and no further proceedings will be necessary.
 - After certification, the question shall be submitted to a referendum of eligible voters at the budget Town Meeting. At least 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.
 - A majority of those voting in the referendum vote against the budget.
7. The level of control for all legally adopted budgets (the level at which expenditures may not legally exceed appropriations without Council and/or Town Meeting approval) is at the department level for the General Fund. The Council may make budgetary transfers from one department to another within the General Fund, not to exceed 0.5 percent of the annual budget in any one fiscal year. Transfers or new appropriations in an amount from 0.5 percent to an aggregate amount not to exceed one percent of the annual approved budget in any one fiscal year, may be approved by consecutive actions of the Council and a Town Meeting which shall be called by the Council following its action on the new spending proposal.

An appropriation or transfer of over one percent of the annual budget for an expenditure not provided for in the adopted budget may be approved by consecutive favorable actions of the Council and a referendum of the voters of the Town.

Notwithstanding the foregoing, the Council may approve appropriations without limitation as to amount if such appropriations are to be funded from revenues other than receipt of taxes or proceeds of borrowings authorized pursuant to Sections 406 and 407 of the Charter, unanticipated in the annual budget. The Council is authorized to establish special funds with respect to such appropriations.

8. Except for encumbrance accounting in the General Fund, all budgets are prepared on the modified accrual basis of accounting. Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary

integration. Since the Town intends to honor contracts in process at year-end, encumbrances outstanding at June 30 are reported as reservations of fund balance, since they do not constitute expenditures or liabilities.

9. Except for capital projects, whose budgets remain in effect until completion of the project, even when projects extend more than one year, unencumbered appropriations lapse at year-end.

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.

Town of Mansfield
Expenditure Budget Summary

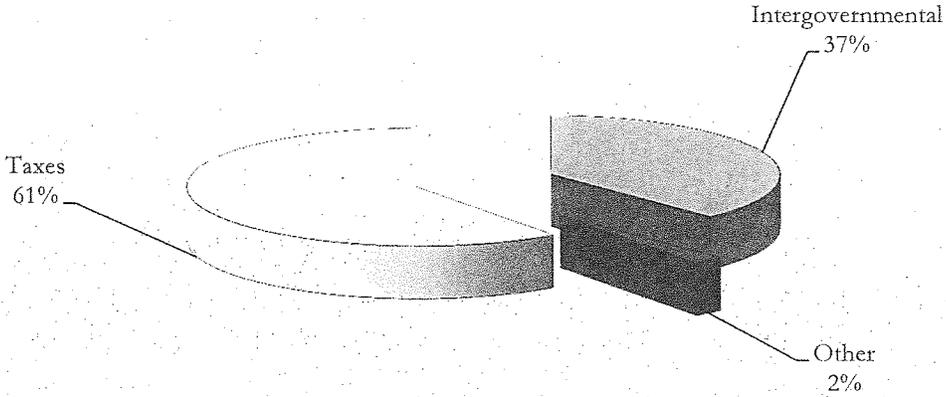
| | FY 13/14 Amended | FY 14/15 Adopted | <u>Increase/Decrease</u> | |
|------------------------------|----------------------|----------------------|--------------------------|-------------|
| | | | Amount | Percentage |
| Town: | | | | |
| General Government: | | | | |
| Operating Budget | \$ 13,202,620 | \$ 13,739,540 | \$ 536,920 | 4.1% |
| Capital Contribution | 1,325,550 | 1,579,880 | 254,330 | 19.2% |
| Debt Contribution | 675,000 | 325,000 | (350,000) | (51.9%) |
| Total General Government | 15,203,170 | 15,644,420 | 441,250 | 2.9% |
| Mansfield Board of Education | 20,688,160 | 21,193,884 | 505,724 | 2.4% |
| Total Town of Mansfield | <u>\$ 35,891,330</u> | <u>\$ 36,838,304</u> | <u>\$ 946,974</u> | <u>2.6%</u> |

| | FY 13/14 Amended | FY 14/15 Adopted | <u>Increase/Decrease</u> | |
|---------------------------|----------------------|----------------------|--------------------------|-------------|
| | | | Amount | Percentage |
| Recap: | | | | |
| Contribution to Region 19 | \$ 10,005,514 | \$ 10,045,920 | \$ 40,406 | 0.4% |
| Town Expenditures | 35,891,330 | 36,838,304 | 946,974 | 2.6% |
| Total Commitments | <u>\$ 45,896,844</u> | <u>\$ 46,884,224</u> | <u>\$ 987,380</u> | <u>2.2%</u> |

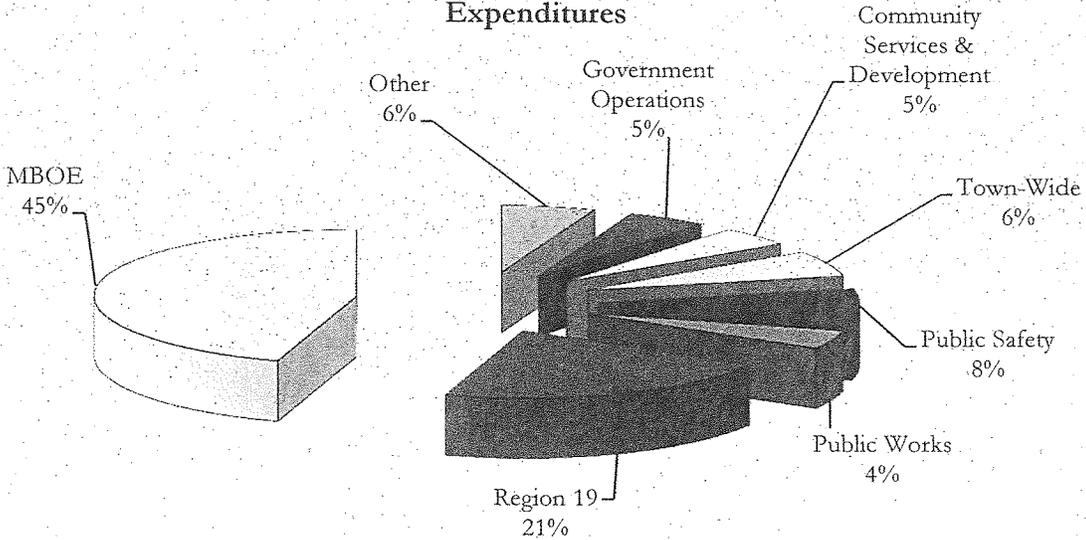
**Town of Mansfield
Adopted Tax Warrant and Levy
FY 2014/15**

| Amount to Raise by Taxation | Dollars | Equiv. Mill Rate |
|--|----------------|-----------------------------|
| 1. Adopted Budget | | |
| Mansfield School Board | \$ 21,193,884 | |
| Town General Government | 15,644,420 | |
| Total Town | 36,838,304 | |
| Region 19 General Fund Contribution | 10,045,920 | |
| Total Expenditure Budgets | \$ 46,884,224 | 46.39 |
| 2. Plus: Fund Balance Reserve | - | |
| 3. Less: | | |
| Tax Related Items | 485,000 | |
| Non-Tax Revenues | 18,696,220 | |
| App. Of Fund Balance | - | |
| Total Other Revenues | 19,181,220 | 18.98 |
| Amount to Raise by Taxes (current levy) | \$ 27,703,004 | 27.41 |
| Tax Warrant Computation | | |
| 1. Amount to Raise by Taxes (current levy) | \$ 27,703,004 | 27.41 |
| 2. Reserve for Uncollected Taxes | 497,000 | 0.49 |
| 3. Elderly Programs | 51,000 | 0.05 |
| Tax Warrant | \$ 28,251,004 | 27.95 |
| Mill Rate Computation | | |
| 1. Tax Warrant | 28,251,004 | |
| ----- | ----- | = 27.95 |
| 2. Taxable Grand List | 1,010,670,984 | |
| Proposed Mill Rate | 27.95 | |
| Current Mill Rate | 27.95 | |
| Increase (Decrease) | 0.00 | |
| Percent Increase (Decrease) | 0.00% | |

**General Fund
FY'15
Revenues**



**General Fund
FY'15
Expenditures**



Town of Mansfield
Summary of Revenues and Expenditures

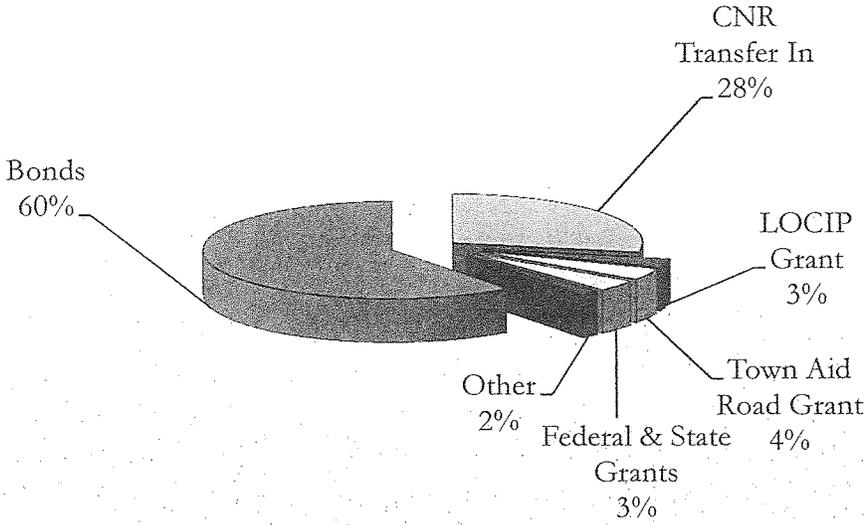
2014/15 over 2013/14

| | FY 13/14 Amended | FY 14/15 Adopted | Increase/Decrease | |
|------------------------------|----------------------|----------------------|---------------------|-------------|
| | | | Amount | Percentage |
| <u>Revenues:</u> | | | | |
| Taxes and Related Items | \$ 27,835,234 | \$ 28,188,004 | \$ 352,770 | 1.3% |
| Intergovernmental | 17,234,070 | 17,688,080 | 454,010 | 2.6% |
| Other Revenues | 952,540 | 1,008,140 | 55,600 | 5.8% |
| Total Revenues | <u>\$ 46,021,844</u> | <u>\$ 46,884,224</u> | <u>\$ 862,380</u> | <u>1.9%</u> |
| <u>Expenditures:</u> | | | | |
| General Government | \$ 2,486,035 | \$ 2,332,365 | \$ (153,670) | (6.2%) |
| Public Safety | 3,302,980 | 3,532,325 | 229,345 | 6.9% |
| Public Works | 2,080,645 | 2,053,800 | (26,845) | (1.3%) |
| Community Services | 1,545,390 | 1,584,960 | 39,570 | 2.6% |
| Community Development | 536,140 | 557,270 | 21,130 | 3.9% |
| Mansfield Board of Education | 20,688,160 | 21,193,884 | 505,724 | 2.4% |
| Town-Wide Expenditures | 2,480,020 | 2,872,830 | 392,810 | 15.8% |
| Other Financing Uses | 2,771,960 | 2,710,870 | (61,090) | (2.2%) |
| Total Town of Mansfield | 35,891,330 | 36,838,304 | 946,974 | 2.6% |
| Contributions to Region 19 | 10,005,514 | 10,045,920 | 40,406 | 0.4% |
| Total General Fund | <u>\$ 45,896,844</u> | <u>\$ 46,884,224</u> | <u>\$ 987,380</u> | <u>2.2%</u> |
| Net Increase to Fund Balance | <u>\$ 125,000</u> | <u>\$ -</u> | <u>\$ (125,000)</u> | |

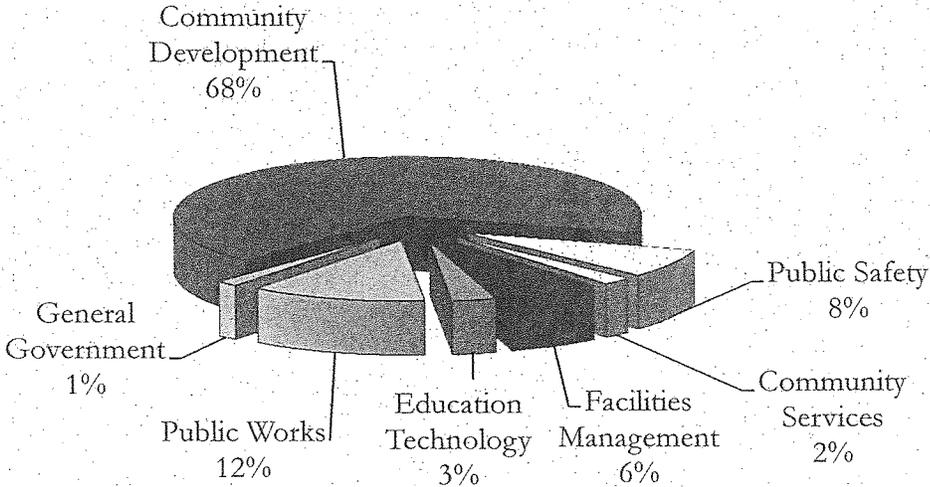
**Town of Mansfield
General Fund
Major Cost Drivers - FY 2014/15**

| Description | FY 12/13 Actual | FY 13/14 Amended | FY 13/14 Estimated | FY 14/15 Adopted | Incr/ (Decr) | % |
|--------------------------|----------------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------|--------------|
| Trans Out-Capital Proj | \$ 1,349,886 | \$ 1,325,550 | \$ 1,325,550 | \$ 1,579,880 | \$ 254,330 | 19.19% |
| Employee Benefits | 2,543,604 | 2,500,920 | 2,474,087 | 2,712,320 | 211,400 | 8.45% |
| Misc Expenses & Fees | 136,846 | 155,440 | 144,228 | 332,300 | 176,860 | 113.78% |
| Other Purch Services | 1,520,340 | 1,566,785 | 1,599,770 | 1,718,655 | 151,870 | 9.69% |
| Salaries and Wages | 6,223,260 | 6,251,530 | 6,204,350 | 6,395,035 | 143,505 | 2.30% |
| Trans Out-Spec Rev Func | 576,700 | 572,000 | 572,000 | 610,430 | 38,430 | 6.72% |
| Insurance | 195,504 | 189,660 | 202,050 | 206,030 | 16,370 | 8.63% |
| Other Supplies | 24,169 | 32,300 | 32,550 | 47,800 | 15,500 | 47.99% |
| Contrib to Area Agencies | 41,700 | 43,200 | 43,200 | 57,050 | 13,850 | 32.06% |
| Rolling Stock Supplies | 198,884 | 186,000 | 191,000 | 199,000 | 13,000 | 6.99% |
| Repairs/Maintenance | 139,379 | 123,200 | 135,250 | 131,900 | 8,700 | 7.06% |
| Purch Property Services | 81,783 | 97,900 | 104,400 | 105,400 | 7,500 | 7.66% |
| Building Supplies | 41,405 | 57,975 | 55,975 | 62,550 | 4,575 | 7.89% |
| Office Supplies | 53,281 | 52,750 | 56,400 | 56,750 | 4,000 | 7.58% |
| Prof & Tech Services | 223,712 | 221,950 | 230,780 | 224,440 | 2,490 | 1.12% |
| Land/Rd Maint Supplies | 27,840 | 28,600 | 28,600 | 28,900 | 300 | 1.05% |
| Food Service Supplies | 2,685 | 2,900 | 2,550 | 3,100 | 200 | 6.90% |
| School/Library Books | 103,655 | 114,320 | 114,270 | 114,520 | 200 | 0.17% |
| Instructional Supplies | 3,734 | 3,750 | 3,750 | 3,750 | - | 0.00% |
| Rentals | 111 | - | - | - | - | 0.00% |
| Trans Out-Enterprise Fnc | 119,598 | 119,410 | 119,410 | 117,560 | (1,850) | (1.55%) |
| Trans Out-Trust Agency | 73,400 | 80,000 | 80,000 | 78,000 | (2,000) | (2.50%) |
| Equipment | 82,435 | 118,430 | 124,400 | 96,250 | (22,180) | (18.73%) |
| Energy | 703,543 | 683,600 | 683,600 | 437,800 | (245,800) | (35.96%) |
| Trans Out-Debt Serv Fd | 825,000 | 675,000 | 675,000 | 325,000 | (350,000) | (51.85%) |
| Total | \$ 15,292,454 | \$ 15,203,170 | \$ 15,203,170 | \$ 15,644,420 | \$ 441,250 | 2.90% |

Capital Fund FY'15 Revenues



Capital Fund FY'15 Expenditures



Town of Mansfield
 Capital Fund Budget Summary
 FY 2014/15

| | 13/14 Adopted | 14/15 Adopted |
|---|------------------|------------------|
| Estimated Revenues: | | |
| Capital Non-Recurring Reserve Fund (CNR) \$ | 1,598,300 | \$ 1,873,600 |
| Town Aid Road Grant | 242,000 | 242,000 |
| Infrastructure Grant (LOCIP) | 189,460 | 192,490 |
| Federal and State Grants | 203,530 | 233,530 |
| Other | 52,000 | 107,400 |
| Bonds | | 4,000,000 |
| | \$ 2,285,290 | \$ 6,649,020 |

| | 13/14 Adopted | 14/15 Adopted |
|--------------------------------------|------------------|------------------|
| Estimated Expenditures: | | |
| General Government | \$ 120,000 | \$ 95,000 |
| Facilities Management (Town/Schools) | 420,000 | 420,000 |
| Public Safety | 129,000 | 506,000 |
| Public Works | 914,000 | 804,500 |
| Community Services | 132,000 | 128,200 |
| Community Development | 370,290 | 4,495,320 |
| Education (Technology) | 200,000 | 200,000 |
| | \$ 2,285,290 | \$ 6,649,020 |

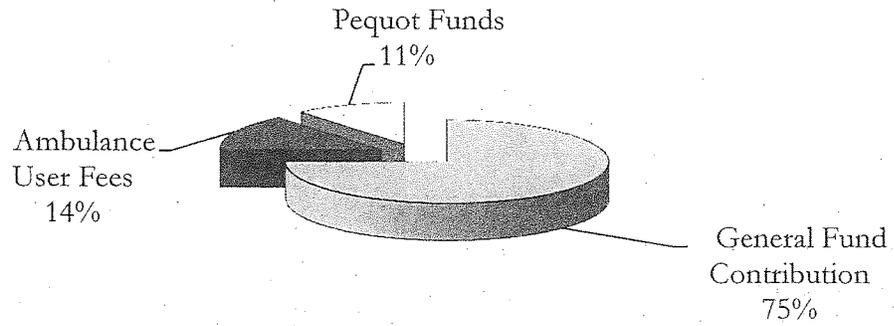
Town of Mansfield
Adopted Capital Projects Fund Financing Plan - 2014/15

| | Budget 2014/15 | LOCIP | CNR Fund | Other Funds | Town Aid Road Fund | Federal/ State Grants | Bonds |
|---|-------------------|----------------|----------------|----------------|--------------------------|-----------------------------|----------|
| General Government | | | | | | | |
| Pool Car | 30,000 | | 30,000 | | | | |
| Software | 65,000 | | 65,000 | | | | |
| Total General Government | 95,000 | - | 95,000 | - | - | - | - |
| Facilities Management | | | | | | | |
| Town | | | | | | | |
| Comm Center Repairs & Improvements | 5,000 | | 5,000 | | | | |
| Emergency Generators | 50,000 | | 50,000 | | | | |
| Fire Stations Repairs & Improvements | 33,000 | | 33,000 | | | | |
| Furniture & Fixtures | 10,000 | | 10,000 | | | | |
| Library Building Repairs & Improvements | 25,000 | | 25,000 | | | | |
| Maintenance Projects | 15,000 | | 15,000 | | | | |
| Security Improvements | 10,000 | | 10,000 | | | | |
| Senior Center Building Repairs & Improv | 8,000 | | 8,000 | | | | |
| Town Hall Building Repairs & Improvem | 4,000 | | 4,000 | | | | |
| Vault Climate Control | 10,000 | | 10,000 | | | | |
| Education | | | | | | | |
| Elem School Cleaning Equipment | 10,000 | | 10,000 | | | | |
| Roof Repairs | 20,000 | | 20,000 | | | | |
| School Building Maintenance | 200,000 | | 200,000 | | | | |
| Tractor Replacement | 20,000 | | 20,000 | | | | |
| Total Facilities Management | 420,000 | - | 420,000 | - | - | - | - |
| Public Safety | | | | | | | |
| Fire and Emergency Services | | | | | | | |
| Communication Equipment | 10,000 | | 4,800 | 5,200 | | | |
| Fire Ponds | 7,000 | | 7,000 | | | | |
| Fire/EMS Utility Terrain Vehicle | 32,000 | | 32,000 | | | | |
| Keyboxes | 9,000 | | 9,000 | | | | |
| Personal Protective Equip. | 25,000 | | 25,000 | | | | |
| Personnel Accountability Software | 8,000 | | 8,000 | | | | |
| Power Load Cot Fastening System | 83,000 | | 83,000 | | | | |
| Replace SCBA Air Tanks | 12,000 | | 12,000 | | | | |
| Replacement of ET 507 | 300,000 | | 300,000 | | | | |
| Rescue Equipment | 20,000 | | 20,000 | | | | |
| Total Public Safety | 506,000 | - | 500,800 | 5,200 | - | - | - |
| Public Works | | | | | | | |
| Engineering CAD Upgrades | 20,000 | | 20,000 | | | | |
| Guardrails Imprv/Replace | 8,500 | | 8,500 | | | | |
| Large Bridges (over 20 ft) | 15,000 | | 15,000 | | | | |
| Large Dump Trucks | 165,000 | | | | 165,000 | | |
| Mowers & Attachments | 15,000 | | 15,000 | | | | |
| Road Drainage | 50,000 | | | | 50,000 | | |
| Road/Resurfacing | 330,000 | 192,490 | 116,510 | | 21,000 | | |
| Small Dump Truck & Sanders | 6,000 | | | | 6,000 | | |
| Storrs Center Equipment | 65,000 | | | 65,000 | | | |
| Transportation/Walkways | 110,000 | | 110,000 | | | | |
| Trees | 10,000 | | 10,000 | | | | |
| Wincog Equipment - Regional | 10,000 | | 10,000 | | | | |
| Total Public Works | 804,500 | 192,490 | 305,010 | 65,000 | 242,000 | - | - |

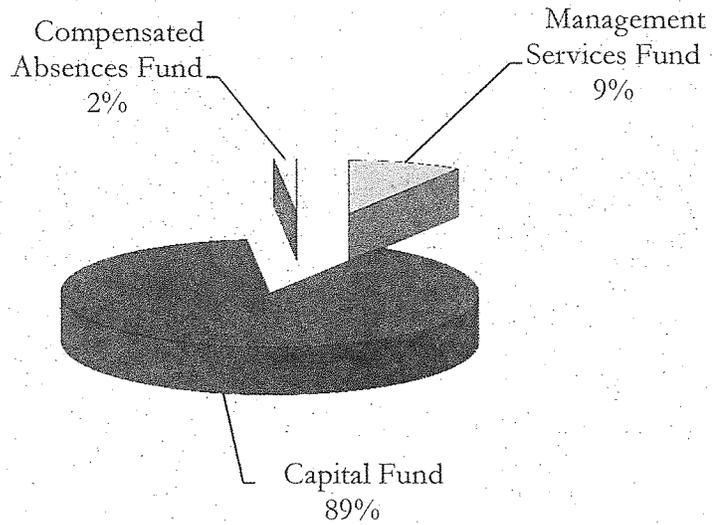
Town of Mansfield
 Adopted Capital Projects Fund Financing Plan - 2014/15

| | Budget 2014/15 | LOCIP | CNR Fund | Other Funds | Town Aid Road Fund | Federal/ State Grants | Bonds |
|--------------------------------------|---------------------|-------------------|---------------------|-------------------|--------------------------|-----------------------------|---------------------|
| Community Services | | | | | | | |
| Community Center - Misc | 26,000 | | 26,000 | | | | |
| Fitness - Equipment | 37,200 | | | 37,200 | | | |
| Park Improvements | 20,000 | | 20,000 | | | | |
| Playground Surfacing | 5,000 | | 5,000 | | | | |
| Playscapes - New/Replace | 40,000 | | 40,000 | | | | |
| Total Community Services | 128,200 | - | 91,000 | 37,200 | - | - | - |
| Community Development | | | | | | | |
| Fern Road Bus Garage | 10,000 | | 10,000 | | | | |
| Four Corners Sewer/Water Improvement | 4,000,000 | | | | | | 4,000,000 |
| HUD Comm Challenge Grant | 206,720 | | 3,190 | | | 203,530 | |
| Mansfield Tomorrow | 20,000 | | 20,000 | | | | |
| NextGen Conn Comm Impact | 30,000 | | | | | 30,000 | |
| Storrs Center Reserve | 228,600 | | 228,600 | | | | |
| Total Community Develop. | 4,495,320 | - | 261,790 | - | - | 233,530 | 4,000,000 |
| Education | | | | | | | |
| Technology Infrastructure | 200,000 | | 200,000 | | | | |
| Total Education | 200,000 | - | 200,000 | - | - | - | - |
| TOTAL C.I.P. 2014/15 | \$ 6,649,020 | \$ 192,490 | \$ 1,873,600 | \$ 107,400 | \$ 242,000 | \$ 233,530 | \$ 4,000,000 |

Capital Nonrecurring Reserve Fund
FY '15
Revenues



Capital Nonrecurring Reserve Fund
FY '15
Expenditures



Town of Mansfield
 Capital and Nonrecurring Reserve Fund Budget
 Estimated Revenues, Expenditures and Changes in Fund Balance
 Fiscal Year 2014/15

| | FY 12/13 Actual | FY 13/14 Adopted | FY 13/14 Estimated | FY 14/15 Adopted |
|---------------------------------|--------------------|---------------------|-----------------------|---------------------|
| Sources: | | | | |
| General Fund Contribution | \$ 1,349,886 | \$ 1,325,550 | \$ 1,325,550 | \$ 1,579,880 |
| Ambulance User Fees | 255,627 | 300,000 | 310,000 | 300,000 |
| Other | 18,806 | | | |
| Insurance Refund | 603,077 | | | |
| Sewer Assessments | 912 | 500 | 912 | 500 |
| Pequot Funds | 231,700 | 206,280 | 205,985 | 232,978 |
| Total Sources | 2,460,008 | 1,832,330 | 1,842,447 | 2,113,358 |
| Uses: | | | | |
| Operating Transfers Out: | | | | |
| Management Services Fund | 175,000 | 175,000 | 175,000 | 185,000 |
| Property Tax Reval. Account | 25,000 | 25,000 | 25,000 | |
| Capital Fund | 1,495,496 | 1,474,540 | 1,484,160 | 1,645,000 |
| Capital Fund-Storrs Ctr Reserve | 119,816 | 123,760 | 123,760 | 228,600 |
| Capital Fund-Replace Fire Truck | 600,000 | | | |
| Compensated Absences Fund | 58,000 | 36,000 | 36,000 | 36,000 |
| Total Uses | 2,473,312 | 1,834,300 | 1,843,920 | 2,094,600 |
| Excess/(Deficiency) | (13,304) | (1,970) | (1,473) | 18,758 |
| Fund Balance/(Deficit) July 1 | 13,422 | 118 | 118 | (1,355) |
| Fund Balance, June 30 | \$ 118 | \$ (1,852) | \$ (1,355) | \$ 17,403 |

Town of Mansfield
General Fund Program Budget
Fiscal Year 2014/15

| Prg # | Program | Actual 12/13 | Adopted 13/14 | Adjusted 13/14 | Estimated 13/14 | Adopted 14/15 |
|-------|---------------------------------|-----------------|------------------|-------------------|--------------------|------------------|
| 11100 | Legislative | \$ 99,759 | \$ 112,050 | \$ 112,050 | \$ 110,350 | \$ 102,500 |
| 12100 | Municipal Management | 217,196 | 208,760 | 208,760 | 208,070 | 222,460 |
| 12200 | Human Resources | 137,642 | 140,650 | 140,650 | 146,080 | 142,370 |
| 13100 | Town Attorney | 41,921 | 42,500 | 42,500 | 42,500 | 45,000 |
| 13200 | Probate | 3,918 | 5,120 | 5,120 | 5,120 | 7,010 |
| 14200 | Registrars | 45,677 | 60,625 | 48,925 | 49,220 | 50,320 |
| 15100 | Town Clerk | 215,689 | 222,120 | 222,120 | 222,470 | 223,770 |
| 15200 | General Elections | 21,461 | 19,400 | 19,400 | 15,150 | 22,900 |
| 16100 | Finance Administration | 117,180 | 120,440 | 121,470 | 121,470 | 123,630 |
| 16200 | Accounting & Disbursements | 167,362 | 172,630 | 166,500 | 165,500 | 168,740 |
| 16300 | Revenue Collections | 148,864 | 163,190 | 163,190 | 163,920 | 159,930 |
| 16402 | Property Assessment | 217,230 | 218,230 | 218,230 | 217,730 | 216,525 |
| 16510 | Central Copying | 38,370 | 39,000 | 39,000 | 39,000 | 39,000 |
| 16511 | Central Services | 41,362 | 34,000 | 34,000 | 34,000 | 34,000 |
| 16600 | Information Technology | 10,820 | 11,150 | 11,150 | 11,150 | 10,610 |
| 30900 | Facilities Management | 904,828 | 907,080 | 932,970 | 932,970 | 763,600 |
| 21200 | Police Services | 1,131,809 | 1,167,850 | 1,167,850 | 1,199,360 | 1,310,130 |
| 21300 | Animal Control | 90,031 | 92,950 | 92,950 | 91,410 | 93,070 |
| 22101 | Fire Marshal | 142,762 | 132,805 | 137,225 | 145,255 | 145,900 |
| 22155 | Fire & Emerg Services Admin | 218,722 | 221,020 | 221,020 | 221,010 | 243,595 |
| 22160 | Fire & Emergency Services | 1,646,696 | 1,601,565 | 1,624,825 | 1,645,660 | 1,678,360 |
| 23100 | Emergency Management | 55,448 | 58,920 | 59,110 | 58,160 | 61,270 |
| 30100 | Public Works Administration | 70,635 | 85,560 | 91,710 | 85,950 | 87,260 |
| 30200 | Supervision & Operations | 116,248 | 121,860 | 121,860 | 121,860 | 121,980 |
| 30300 | Road Services | 684,896 | 687,300 | 692,150 | 696,300 | 725,070 |
| 30400 | Grounds Maintenance | 417,996 | 384,085 | 362,855 | 362,855 | 379,420 |
| 30600 | Equipment Maintenance | 604,482 | 612,070 | 610,410 | 623,610 | 538,410 |
| 30700 | Engineering | 132,445 | 201,660 | 201,660 | 199,310 | 201,660 |
| 41200 | Health Regulations & Inspection | 120,349 | 122,010 | 122,010 | 122,010 | 123,750 |
| 42100 | Adult & Admin Services | 350,266 | 320,940 | 312,430 | 312,680 | 340,400 |
| 42210 | Youth Services | 172,115 | 169,210 | 166,880 | 163,670 | 172,050 |
| 42300 | Senior Services | 198,562 | 209,580 | 226,310 | 194,210 | 213,980 |
| 43100 | Library Services | 645,063 | 674,560 | 674,560 | 673,450 | 677,730 |

Town of Mansfield
General Fund Program Budget
Fiscal Year 2014/15

| Prg # | Program | Actual 12/13 | Adopted 13/14 | Adjusted 13/14 | Estimated 13/14 | Adopted 14/15 |
|--------------------------------------|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 45000 | Grants To Area Agencies | 41,700 | 43,200 | 43,200 | 43,200 | 57,050 |
| 30800 | Building Inspection | 171,690 | 175,230 | 175,230 | 175,230 | 177,270 |
| 30810 | Housing Inspection | 105,792 | 110,280 | 110,280 | 110,680 | 110,280 |
| 51100 | Planning & Development | 229,197 | 230,050 | 230,050 | 230,050 | 242,420 |
| 52100 | Planning/Zoning and I/W | 10,734 | 9,680 | 9,680 | 9,680 | 9,680 |
| 53100 | Economic Development | 1,689 | 4,500 | 4,500 | 4,500 | 11,220 |
| 58000 | Boards and Commissions | 5,480 | 6,400 | 6,400 | 6,400 | 6,400 |
| 71000 | Employee Benefits | 2,413,585 | 2,322,820 | 2,322,820 | 2,296,132 | 2,528,730 |
| 72000 | Insurance | 140,199 | 133,160 | 133,160 | 141,050 | 143,200 |
| 73000 | Contingency | - | 55,000 | 24,040 | 12,828 | 200,900 |
| Other Financing Uses: | | | | | | |
| 92000 | Senior Programs | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 92000 | Revaluation | - | - | - | - | 25,000 |
| 92000 | Downtown Partnership | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| 92000 | Parks & Recreation | 446,700 | 442,000 | 442,000 | 442,000 | 455,430 |
| 92000 | Debt Service Fund | 825,000 | 675,000 | 675,000 | 675,000 | 325,000 |
| 92000 | Capital Fund | 1,230,070 | 1,201,790 | 1,201,790 | 1,201,790 | 1,351,240 |
| 92000 | Storrs Center Reserve | 119,816 | 123,760 | 123,760 | 123,760 | 228,640 |
| 92000 | Cemetery Fund | - | - | - | - | 36,000 |
| 92000 | Medical Pension Trust Fund | 73,400 | 80,000 | 80,000 | 80,000 | 42,000 |
| 92000 | Transit Services Fund | 119,598 | 119,410 | 119,410 | 119,410 | 117,560 |
| Mansfield Board of Education: | | | | | | |
| 60001 | Education - K to 8 | 20,584,013 | 20,688,160 | 20,688,160 | 20,657,969 | 21,193,884 |
| Total General Fund Budget | | \$ 35,876,467 | \$ 35,891,330 | \$ 35,891,330 | \$ 35,861,139 | \$ 36,838,304 |

Town of Mansfield
 Capital Fund Program Budget
 Fiscal Year 2014/15

| | Program | Adjusted 12/13 | Adopted 13/14 | Adjusted 13/14 | Estimated 13/14 | Adopted 14/15 |
|---|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 1 | General Government | \$ 64,400 | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ 95,000 |
| 2 | Community Development | 950,000 | 370,290 | 370,290 | 370,290 | 4,495,320 |
| 3 | Public Safety | 280,000 | 129,000 | 129,000 | 129,000 | 506,000 |
| 4 | Community Services | 139,000 | 132,000 | 132,000 | 132,000 | 128,200 |
| 5 | Facilities Management | 60,000 | 420,000 | 420,000 | 420,000 | 420,000 |
| 6 | Public Works | 1,540,225 | 914,000 | 914,000 | 914,000 | 804,500 |
| 7 | Education (Technology) | - | 200,000 | 200,000 | 200,000 | 200,000 |
| | Total Proposed CP Budget | <u>\$ 3,033,625</u> | <u>\$ 2,285,290</u> | <u>\$ 2,285,290</u> | <u>\$ 2,285,290</u> | <u>\$ 6,649,020</u> |

Town of Mansfield
 Capital Nonrecurring Reserve Fund Program Budget
 Fiscal Year 2014/15

| Program | | Actual 12/13 | Adopted 13/14 | Adjusted 13/14 | Estimated 13/14 | Adopted 14/15 |
|---------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 1 | Management Services Fund | \$ 175,000 | \$ 175,000 | \$ 175,000 | \$ 175,000 | \$ 185,000 |
| 2 | Property Tax Revaluation Fund | 25,000 | 25,000 | 25,000 | 25,000 | - |
| 3 | Capital Fund | 2,215,312 | 1,598,300 | 1,598,300 | 1,607,920 | 1,873,600 |
| 4 | Compensated Absences Fund | 58,000 | 36,000 | 36,000 | 36,000 | 36,000 |
| Total Proposed CNR Budget | | <u>\$ 2,473,312</u> | <u>\$ 1,834,300</u> | <u>\$ 1,834,300</u> | <u>\$ 1,843,920</u> | <u>\$ 2,094,600</u> |

**Town of Mansfield
Grand List Comparison
Fiscal Year 2014/15**

| | Net Abstract 10/1/2012 | Net Abstract * 10/1/2013 | Change | % Change |
|-------------------|---------------------------|-----------------------------|---------------------|--------------|
| Real Estate | \$ 900,054,120 | \$ 919,603,880 | \$ 19,549,760 | 2.17% |
| Personal Property | 37,266,256 | 41,126,172 | 3,859,916 | 10.36% |
| Motor Vehicles | 74,395,337 | 75,522,327 | 1,126,990 | 1.51% |
| Grand Totals | <u>\$1,011,715,713</u> | <u>\$1,036,252,379</u> | <u>\$24,536,666</u> | <u>2.43%</u> |

* The Grand List totals are the final figures signed by the Assessor **after** changes made by the Board of Assessment Appeals.
Real Estate total includes Downtown buildings before fixed assesment (Agreement w/EDR = \$321,000 abatement of taxes)

| | Net Abstract 10/1/2011 | Net Abstract 10/1/2012 | Change | % Change |
|-------------------|---------------------------|---------------------------|---------------------|--------------|
| Real Estate | \$ 873,032,120 | \$ 900,054,120 | \$ 27,022,000 | 3.10% |
| Personal Property | 33,405,385 | 37,266,256 | 3,860,871 | 11.56% |
| Motor Vehicles | 73,960,230 | 74,395,337 | 435,107 | 0.59% |
| Grand Totals | <u>\$980,397,735</u> | <u>\$1,011,715,713</u> | <u>\$31,317,978</u> | <u>3.19%</u> |

**Top Ten Taxpayers
October 1, 2013 Grand List**

The list percentages are calculated by dividing the individual property assessment by the October 1, 2013 Net Grand List Total of \$1,036,252,379.

| PROPERTY OWNER | DESCRIPTION | ASSESSMENT | % OF TAXABLE GRAND LIST |
|------------------------------|------------------|----------------|----------------------------|
| EDR Storrs LLC * | Apartment Condos | \$ 32,458,670 | 3.13% |
| Connecticut Light & Power | Public Utility | 15,943,050 | 1.54% |
| Storrs Acquisition LLC | Apartments | 10,798,720 | 1.04% |
| Eastbrook F LLC (et al) | Eastbrook Mall | 10,104,920 | 0.98% |
| Leyland Storrs LLC | Comm Condos | 8,457,670 | 0.82% |
| 157-35 OAP Holdings LLC | Apartments | 7,906,840 | 0.76% |
| Uconn/Celeron Sq Assoc LLC | Apartments | 7,510,580 | 0.72% |
| Colonial BT LLC | Apartments | 5,390,000 | 0.52% |
| Glen Ridge Cooperative, Inc. | Housing Co-Op | 5,306,770 | 0.51% |
| UConn Carriage LLC | Apartments | 4,895,240 | 0.47% |
| Total Top Ten Assessments | | \$ 108,772,460 | 10.50% |

* Before fixed assessment agreement

**Town of Mansfield
Revenue Summary by Source**

| Description | FY 12/13 Actual | FY 13/14 Adopted | FY 13/14 Amended | FY 13/14 Estimated | FY 14/15 Adopted |
|--------------------------------------|--------------------|---------------------|---------------------|-----------------------|---------------------|
| 40101 Current Year Levy | \$ 26,116,171 | \$ 26,929,834 | \$ 26,929,834 | \$ 26,929,834 | \$ 27,144,714 |
| 40102 Prior Year Levy | 195,866 | 175,000 | 175,000 | 280,000 | 175,000 |
| 40103 Interest & Lien Fees | 173,112 | 135,000 | 135,000 | 150,000 | 135,000 |
| 40104 Motor Vehicle Supplement | 218,385 | 165,000 | 165,000 | 195,000 | 165,000 |
| 40105 Susp. Coll. Taxes - Trnsc. | 16,378 | 6,000 | 6,000 | 12,000 | 6,000 |
| 40106 Susp. Coll. Int. - Trnsc. | 15,418 | 4,000 | 4,000 | 11,000 | 4,000 |
| 40109 Collection Fees | 968 | | | | |
| 40110 Current Yr Levy-Storrs Center | 190,606 | 741,400 | 741,400 | 741,400 | 1,273,290 |
| 40111 CY Levy-Storrs Ctr Abatement | | (321,000) | (321,000) | (321,000) | (715,000) |
| Total Taxes and Related Items | 26,926,904 | 27,835,234 | 27,835,234 | 27,998,234 | 28,188,004 |
| 40201 Misc Licenses & Permits | 2,725 | 2,440 | 2,440 | 2,740 | 2,980 |
| 40202 Sport Licenses | 278 | 300 | 300 | 300 | 300 |
| 40203 Dog Licenses | 7,911 | 8,000 | 8,000 | 8,000 | 8,000 |
| 40204 Conveyance Tax | 127,441 | 150,000 | 150,000 | 150,000 | 165,570 |
| 40210 Subdivision Permits | 5,800 | 2,000 | 2,000 | 2,000 | 2,000 |
| 40211 Zoning/Special Permits | 16,290 | 18,000 | 18,000 | 15,000 | 17,000 |
| 40212 Zba Applications | 2,400 | 2,000 | 2,000 | 2,000 | 2,000 |
| 40214 Iwa Permits | 3,450 | 2,750 | 2,750 | 1,200 | 2,750 |
| 40224 Road Permits | 650 | 550 | 550 | 550 | 550 |
| 40230 Building Permits | 144,810 | 170,000 | 170,000 | 200,000 | 200,000 |
| 40231 Adm Cost Reimb-permits | 284 | 150 | 150 | 200 | 200 |
| 40232 Housing Code Permits | 100,055 | 86,000 | 86,000 | 86,000 | 90,000 |
| 40233 Housing Code Penalties | 100 | 1,100 | 1,100 | 1,100 | 1,100 |
| 40234 Landlord Registrations | 2,415 | 1,300 | 1,300 | 2,000 | 2,000 |
| Total Licenses and Permits | 414,609 | 444,590 | 444,590 | 471,090 | 494,450 |
| 40352 Payment In Lieu Of Taxes | 4,157 | | | | |
| 40357 Social Serv Block Grant | 3,492 | 3,470 | 3,470 | 3,470 | 3,470 |
| Total Fed. Support Gov | 7,649 | 3,470 | 3,470 | 3,470 | 3,470 |
| 40401 Education Assistance | 10,189,409 | 10,168,360 | 10,168,360 | 10,168,360 | 10,186,650 |
| 40402 School Transportation | 132,423 | 105,730 | 105,730 | 105,730 | 120,790 |
| Total State Support Education | 10,321,832 | 10,274,090 | 10,274,090 | 10,274,090 | 10,307,440 |
| 40451 Pilot - State Property | 7,021,354 | 6,601,680 | 6,601,680 | 6,784,862 | 6,957,610 |
| 40454 Circuit Crt-parking Fines | 8,955 | 500 | 500 | 1,050 | 500 |
| 40455 Circuit Breaker | 47,117 | 53,360 | 53,360 | 53,360 | 50,920 |
| 40456 Tax Relief For Elderly | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 40457 Library - Connecticut/ill | 13,321 | 13,790 | 13,790 | 13,790 | 13,790 |
| 40458 Library - Basic Grant | 1,228 | 1,230 | 1,230 | 1,235 | 1,230 |
| 40460 Boat Reimbursement | | 2,500 | 2,500 | | |
| 40462 Disability Exempt Reimb | 1,177 | 1,200 | 1,200 | 1,300 | 1,200 |

**Town of Mansfield
Revenue Summary by Source**

| Description | FY 12/13 Actual | FY 13/14 Adopted | FY 13/14 Amended | FY 13/14 Estimated | FY 14/15 Adopted |
|---------------------------------------|--------------------|---------------------|---------------------|-----------------------|---------------------|
| 40465 Emerg Mgmt Perf. Grant | 13,272 | 14,500 | 14,500 | 25,230 | 14,500 |
| 40469 Veterans Reimb | 7,358 | 7,930 | 7,930 | 7,930 | 7,220 |
| 40470 State Revenue Sharing | 353,656 | 248,820 | | 281,153 | 6,430 |
| 40485 State Support - Other | | | 248,820 | 625,545 | 312,770 |
| 40494 Judicial Revenue Distribution | 10,165 | 9,000 | 9,000 | 9,000 | 9,000 |
| 40496 Pilot-holinko Estates | (978) | | | | |
| 40551 Pilot - Senior Housing | 17,000 | | | | |
| Total State Support Gov | 7,495,625 | 6,956,510 | 6,956,510 | 7,806,455 | 7,377,170 |
| 40605 Region 19 Financial Serv | 91,680 | 93,790 | 93,790 | 93,790 | 95,200 |
| 40606 Health District Services | 24,580 | 27,000 | 27,000 | 27,000 | 27,400 |
| 40610 Recording | 63,166 | 60,000 | 60,000 | 60,000 | 60,000 |
| 40611 Copies Of Records | 14,327 | 12,100 | 12,100 | 11,945 | 12,100 |
| 40612 Vital Statistics | 12,808 | 11,000 | 11,000 | 11,000 | 12,000 |
| 40613 Sale Of Maps/regs | 57 | 100 | 100 | 100 | 100 |
| 40620 Police Service | 72,991 | 96,000 | 96,000 | 106,500 | 96,000 |
| 40622 Redemption/Release Fees | 1,064 | 1,000 | 1,000 | 1,000 | 1,000 |
| 40625 Animal Adoption Fees | 670 | 900 | 900 | 900 | 900 |
| 40641 Fines on Overdue Books | 11,157 | 11,800 | 11,800 | 9,800 | 9,800 |
| 40644 Parking Plan Review Fee | 2,730 | 1,000 | 1,000 | 600 | 500 |
| 40650 Blue Prints | | 200 | 200 | 200 | 200 |
| 40656 Reg Dist 19 Grnds Mntnce | 71,880 | 12,000 | 12,000 | 17,100 | 17,300 |
| 40663 Zoning Regulations | 346 | 200 | 200 | 50 | 100 |
| 40671 Day Care Grounds Maint | 12,160 | 12,400 | 12,400 | 12,400 | 12,580 |
| 40674 Charge for Services | 4,053 | 3,000 | 3,000 | 3,000 | 3,000 |
| 40678 Celeron Square Bikepath Maint | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| 40684 Cash Overage/Shortage | 151 | | | | |
| 40699 Fire Safety Code Fees | 21,065 | 16,000 | 16,000 | 20,000 | 20,000 |
| Total Charge for Services | 407,585 | 361,190 | 361,190 | 378,085 | 370,880 |
| 40702 Parking Tickets - Town | 1,347 | 4,500 | 4,500 | 4,500 | 4,500 |
| 40705 Town Parking Fines - Storrs Ctr | 10,451 | | | | |
| 40710 Building Fines | 2,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 40711 Landlord Registration Penalty | | 90 | 90 | 90 | 90 |
| 40713 Nuisance Ordinance | 7,388 | 9,000 | 9,000 | 8,000 | 8,000 |
| 40715 Ordinance Violation Penalty | 1,804 | 1,380 | 1,380 | 1,380 | 1,380 |
| 40716 Noise Ordinance Violation | | 300 | 300 | 300 | 300 |
| 40717 Possession Alcohol Ordinance | 5,310 | 30,000 | 30,000 | 11,000 | 20,000 |
| 40718 Open Liquor Container Ordin | 6,590 | 3,000 | 3,000 | 11,000 | 10,000 |
| Total Fines and Forfeitures | 34,890 | 49,270 | 49,270 | 37,270 | 45,270 |
| 40804 Rent - Historical Soc | 3,300 | 2,000 | 2,000 | 2,000 | 2,000 |
| 40807 Rent - Town Hall | 7,960 | 7,580 | 7,580 | 7,580 | 7,580 |
| 40808 Rent - Senior Center | | 100 | 100 | 100 | 100 |

Town of Mansfield
Revenue Summary by Source

| Description | FY 12/13 Actual | FY 13/14 Adopted | FY 13/14 Amended | FY 13/14 Estimated | FY 14/15 Adopted |
|-------------------------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 40817 Telecom Services Payment | 48,089 | 55,000 | 55,000 | 55,000 | 55,000 |
| 40820 Interest Income | 15,508 | 25,000 | 25,000 | 25,000 | 25,000 |
| 40824 Sale Of Supplies | 17 | 20 | 20 | 20 | 20 |
| 40825 Rent - R19 Maintenance | 2,790 | 2,790 | 2,790 | 2,790 | 2,790 |
| 40890 Other | 10,330 | 2,500 | 2,500 | 2,500 | 2,500 |
| Total Miscellaneous | 87,994 | 94,990 | 94,990 | 94,990 | 94,990 |
| 40928 School Cafeteria | 2,500 | 2,500 | 2,500 | 2,500 | 2,550 |
| Total Operating Transfers In | 2,500 | 2,500 | 2,500 | 2,500 | 2,550 |
| Total General Fund - Town | \$ 45,699,588 | \$ 46,021,844 | \$ 46,021,844 | \$ 47,066,184 | \$ 46,884,224 |

Town of Mansfield
Expenditure Budget Summary by Activity

| Description | FY 12/13 Actual | FY 13/14 Adopted | FY 13/14 Amended | FY 13/14 Estimated | FY 14/15 Adopted |
|-----------------------------|--------------------|---------------------|---------------------|-----------------------|---------------------|
| Noncertif. | \$ 263 | \$ - | \$ - | \$ - | \$ - |
| Misc Benefits | 42,567 | 46,710 | 46,710 | 46,810 | 38,800 |
| Prof & Tech Services | 38,035 | 42,140 | 42,140 | 41,840 | 42,000 |
| Other Purch Services | 17,907 | 21,700 | 21,700 | 20,200 | 20,200 |
| Food Service Supplies | 987 | 1,500 | 1,500 | 1,500 | 1,500 |
| Legislative | 99,759 | 112,050 | 112,050 | 110,350 | 102,500 |
| Salaries and Wages | 208,371 | 200,190 | 200,190 | 200,190 | 200,260 |
| Misc Benefits | 3,809 | 5,520 | 5,520 | 4,880 | 5,950 |
| Prof & Tech Services | 2,040 | 1,050 | 1,050 | 1,000 | 14,250 |
| Other Purch Services | 331 | - | - | - | - |
| School/Library Books | 71 | - | - | - | - |
| Office Supplies | 2,286 | 2,000 | 2,000 | 2,000 | 2,000 |
| Food Service Supplies | 288 | - | - | - | - |
| Municipal Management | 217,196 | 208,760 | 208,760 | 208,070 | 222,460 |
| Salaries and Wages | 84,825 | 82,730 | 82,730 | 82,730 | 84,490 |
| Misc Benefits | 5,090 | 9,640 | 9,640 | 9,000 | 9,650 |
| Prof & Tech Services | 43,830 | 44,930 | 44,930 | 50,250 | 44,530 |
| Other Purch Services | 3,436 | 2,600 | 2,600 | 3,400 | 3,000 |
| School/Library Books | 377 | 250 | 250 | 200 | 200 |
| Office Supplies | 84 | 500 | 500 | 500 | 500 |
| Human Resources | 137,642 | 140,650 | 140,650 | 146,080 | 142,370 |
| Prof & Tech Services | 41,921 | 42,500 | 42,500 | 42,500 | 45,000 |
| Town Attorney | 41,921 | 42,500 | 42,500 | 42,500 | 45,000 |
| Other Purch Services | 3,918 | 5,120 | 5,120 | 5,120 | 7,010 |
| Probate | 3,918 | 5,120 | 5,120 | 5,120 | 7,010 |
| Salaries and Wages | 43,057 | 57,020 | 45,320 | 45,320 | 47,120 |
| Misc Benefits | 146 | 555 | 555 | 500 | 550 |
| Other Purch Services | 2,251 | 2,250 | 2,250 | 3,250 | 2,250 |
| Office Supplies | 223 | 800 | 800 | 150 | 400 |
| Registrars | 45,677 | 60,625 | 48,925 | 49,220 | 50,320 |
| Salaries and Wages | 186,594 | 189,780 | 189,780 | 189,780 | 191,000 |
| Misc Benefits | 864 | 700 | 700 | 800 | 900 |
| Prof & Tech Services | 6,210 | 4,000 | 4,000 | 4,000 | 4,000 |
| Other Purch Services | 11,146 | 10,650 | 10,650 | 10,650 | 10,880 |

Town of Mansfield
Expenditure Budget Summary by Activity

| Description | FY 12/13 Actual | FY 13/14 Adopted | FY 13/14 Amended | FY 13/14 Estimated | FY 14/15 Adopted |
|-------------------------------------|--------------------|---------------------|---------------------|-----------------------|---------------------|
| School/Library Books | - | 190 | 190 | 190 | 190 |
| Office Supplies | 2,023 | 800 | 800 | 800 | 800 |
| Equipment | 8,852 | 16,000 | 16,000 | 16,250 | 16,000 |
| Town Clerk | 215,689 | 222,120 | 222,120 | 222,470 | 223,770 |
| Repairs/Maintenance | - | 300 | 300 | 300 | 2,000 |
| Other Purch Services | 20,060 | 17,300 | 17,300 | 13,400 | 19,100 |
| Office Supplies | 752 | 800 | 800 | 800 | 800 |
| Food Service Supplies | 649 | 1,000 | 1,000 | 650 | 1,000 |
| General Elections | 21,461 | 19,400 | 19,400 | 15,150 | 22,900 |
| Salaries and Wages | 116,408 | 119,090 | 120,120 | 120,120 | 121,300 |
| Misc Benefits | 682 | 1,250 | 1,250 | 1,250 | 2,230 |
| School/Library Books | 90 | 100 | 100 | 100 | 100 |
| Finance Administration | 117,180 | 120,440 | 121,470 | 121,470 | 123,630 |
| Salaries and Wages | 148,813 | 148,830 | 142,700 | 141,700 | 148,650 |
| Misc Benefits | 758 | 1,200 | 1,200 | 1,200 | 1,390 |
| Prof & Tech Services | 17,227 | 22,000 | 22,000 | 22,000 | 18,000 |
| Office Supplies | 564 | 600 | 600 | 600 | 700 |
| Accounting & Disbursemen | 167,362 | 172,630 | 166,500 | 165,500 | 168,740 |
| Salaries and Wages | 121,835 | 123,510 | 123,510 | 123,010 | 118,070 |
| Misc Benefits | 160 | 490 | 490 | 490 | 710 |
| Prof & Tech Services | 6,349 | 6,350 | 6,350 | 6,610 | 6,400 |
| Other Purch Services | 15,242 | 22,540 | 22,540 | 23,510 | 23,750 |
| Office Supplies | 278 | 300 | 300 | 300 | 300 |
| Equipment | 5,000 | 10,000 | 10,000 | 10,000 | 10,700 |
| Revenue Collections | 148,864 | 163,190 | 163,190 | 163,920 | 159,930 |
| Salaries and Wages | 199,322 | 201,600 | 201,600 | 201,100 | 204,530 |
| Misc Benefits | 3,587 | 3,890 | 3,890 | 3,890 | 4,220 |
| Prof & Tech Services | 10,595 | 8,200 | 8,200 | 8,200 | 3,000 |
| Other Purch Services | 1,871 | 1,930 | 1,930 | 1,930 | 2,015 |
| School/Library Books | 1,146 | 1,390 | 1,390 | 1,390 | 1,540 |
| Office Supplies | 709 | 1,220 | 1,220 | 1,220 | 1,220 |
| Property Assessment | 217,230 | 218,230 | 218,230 | 217,730 | 216,525 |

Town of Mansfield
Expenditure Budget Summary by Activity

| Description | FY 12/13 Actual | FY 13/14 Adopted | FY 13/14 Amended | FY 13/14 Estimated | FY 14/15 Adopted |
|-------------------------------|--------------------|---------------------|---------------------|-----------------------|---------------------|
| Other Purch Services | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Office Supplies | 3,370 | 4,000 | 4,000 | 4,000 | 4,000 |
| Central Copying | 38,370 | 39,000 | 39,000 | 39,000 | 39,000 |
| Other Purch Services | 23,178 | 24,000 | 24,000 | 24,000 | 24,000 |
| Office Supplies | 8,184 | 10,000 | 10,000 | 10,000 | 10,000 |
| Equipment | 10,000 | - | - | - | - |
| Central Services | 41,362 | 34,000 | 34,000 | 34,000 | 34,000 |
| Prof & Tech Services | 10,820 | 11,150 | 11,150 | 11,150 | 10,610 |
| Information Technology | 10,820 | 11,150 | 11,150 | 11,150 | 10,610 |
| Noncertif. | 4,266 | - | - | - | - |
| Salaries and Wages | 68,778 | 65,070 | 65,070 | 62,420 | 63,720 |
| Misc Benefits | 4,502 | 5,120 | 5,120 | 4,810 | 5,000 |
| Prof & Tech Services | (8) | 500 | 500 | 100 | 100 |
| Repairs/Maintenance | 175 | 850 | 850 | 850 | 850 |
| Other Purch Services | 1,048,227 | 1,091,010 | 1,091,010 | 1,125,880 | 1,235,060 |
| Office Supplies | 376 | 400 | 400 | 400 | 500 |
| Other Supplies | 735 | 700 | 700 | 700 | 700 |
| Equipment | 4,758 | 4,200 | 4,200 | 4,200 | 4,200 |
| Police Services | 1,131,809 | 1,167,850 | 1,167,850 | 1,199,360 | 1,310,130 |
| Salaries and Wages | 83,132 | 84,490 | 84,490 | 82,950 | 84,610 |
| Misc Benefits | 1,661 | 940 | 940 | 940 | 940 |
| Prof & Tech Services | 2,070 | 3,500 | 3,500 | 3,500 | 3,500 |
| Repairs/Maintenance | 272 | 50 | 50 | 50 | 50 |
| Other Purch Services | 2,257 | 2,620 | 2,620 | 2,620 | 2,620 |
| Food Service Supplies | 136 | 400 | 400 | 400 | 400 |
| Building Supplies | 375 | 800 | 800 | 800 | 800 |
| Other Supplies | 128 | 150 | 150 | 150 | 150 |
| Animal Control | 90,031 | 92,950 | 92,950 | 91,410 | 93,070 |
| Salaries and Wages | 105,865 | 91,070 | 95,490 | 94,990 | 95,590 |
| Misc Benefits | 2,391 | 4,935 | 4,935 | 5,765 | 5,810 |
| Other Purch Services | - | - | - | 1,200 | 1,200 |
| Purch Property Services | 26,607 | 28,500 | 28,500 | 35,000 | 35,000 |
| Repairs/Maintenance | 516 | - | - | - | - |
| School/Library Books | 1,285 | 1,500 | 1,500 | 1,500 | 1,500 |
| Office Supplies | 2,026 | 1,200 | 1,200 | 1,200 | 1,200 |

**Town of Mansfield
Expenditure Budget Summary by Activity**

| Description | FY 12/13 Actual | FY 13/14 Adopted | FY 13/14 Amended | FY 13/14 Estimated | FY 14/15 Adopted |
|--------------------------------------|--------------------|---------------------|---------------------|-----------------------|---------------------|
| Other Supplies | 4,072 | 4,500 | 4,500 | 4,500 | 4,500 |
| Equipment | - | 1,100 | 1,100 | 1,100 | 1,100 |
| Fire Prevention | 142,762 | 132,805 | 137,225 | 145,255 | 145,900 |
| Salaries and Wages | 175,143 | 176,020 | 176,020 | 176,020 | 198,145 |
| Misc Benefits | 544 | 2,100 | 2,100 | 1,990 | 2,000 |
| Prof & Tech Services | 1,873 | 1,700 | 1,700 | 1,700 | 2,000 |
| Other Purch Services | 40,500 | 40,500 | 40,500 | 40,500 | 40,500 |
| School/Library Books | - | 200 | 200 | 200 | 200 |
| Office Supplies | 662 | 500 | 500 | 600 | 750 |
| Fire & Emerg Services Adm | 218,722 | 221,020 | 221,020 | 221,010 | 243,595 |
| Salaries and Wages | 1,280,657 | 1,260,410 | 1,283,670 | 1,283,670 | 1,316,260 |
| Misc Benefits | 35,426 | 46,180 | 46,180 | 46,240 | 48,780 |
| Prof & Tech Services | 12,261 | 17,500 | 17,500 | 12,500 | 17,500 |
| Repairs/Maintenance | 98,577 | 75,000 | 75,000 | 87,050 | 78,000 |
| Insurance | 55,305 | 56,500 | 56,500 | 61,000 | 62,830 |
| Other Purch Services | 56,535 | 56,575 | 56,575 | 56,300 | 56,590 |
| School/Library Books | 193 | 500 | 500 | 500 | 500 |
| Office Supplies | 25,250 | 21,500 | 21,500 | 26,000 | 23,500 |
| Energy | (324) | 900 | 900 | 900 | 900 |
| Building Supplies | 9,742 | 14,000 | 14,000 | 12,000 | 14,000 |
| Rolling Stock Supplies | 52,296 | 30,000 | 30,000 | 35,000 | 35,000 |
| Other Supplies | 13,143 | 16,500 | 16,500 | 16,500 | 16,500 |
| Equipment | 7,635 | 6,000 | 6,000 | 8,000 | 8,000 |
| Fire & Emergency Services | 1,646,696 | 1,601,565 | 1,624,825 | 1,645,660 | 1,678,360 |
| Salaries and Wages | 53,621 | 56,120 | 56,310 | 55,310 | 58,420 |
| Misc Benefits | 75 | 100 | 100 | 150 | 150 |
| Repairs/Maintenance | - | 1,900 | 1,900 | 1,900 | 1,900 |
| Office Supplies | 910 | 500 | 500 | 500 | 500 |
| Other Supplies | 842 | 300 | 300 | 300 | 300 |
| Emergency Management | 55,448 | 58,920 | 59,110 | 58,160 | 61,270 |
| Cert Wages | (69,900) | (56,200) | (56,200) | (56,200) | (56,200) |
| Salaries and Wages | 138,965 | 139,350 | 145,500 | 139,740 | 141,050 |
| Misc Benefits | 922 | 2,030 | 2,030 | 2,030 | 2,030 |

**Town of Mansfield
Expenditure Budget Summary by Activity**

| Description | FY 12/13 Actual | FY 13/14 Adopted | FY 13/14 Amended | FY 13/14 Estimated | FY 14/15 Adopted |
|-------------------------------------|--------------------|---------------------|---------------------|-----------------------|---------------------|
| Other Purch Services | - | 100 | 100 | 100 | 100 |
| School/Library Books | - | 100 | 100 | 100 | 100 |
| Office Supplies | 648 | 180 | 180 | 180 | 180 |
| Public Works Administration | 70,635 | 85,560 | 91,710 | 85,950 | 87,260 |
| Salaries and Wages | 113,027 | 113,450 | 113,450 | 113,450 | 113,450 |
| Misc Benefits | 330 | 2,330 | 2,330 | 2,330 | 2,330 |
| Prof & Tech Services | 1,852 | 2,080 | 2,080 | 2,080 | 2,200 |
| Equipment | 1,039 | 4,000 | 4,000 | 4,000 | 4,000 |
| Supervision & Operations | 116,248 | 121,860 | 121,860 | 121,860 | 121,980 |
| Salaries and Wages | 614,876 | 608,320 | 613,170 | 617,320 | 644,210 |
| Misc Benefits | 12,063 | 6,100 | 6,100 | 6,100 | 10,100 |
| Other Purch Services | 5,580 | 5,580 | 5,580 | 5,580 | 5,580 |
| Land/Rd Maint Supplies | 244 | - | - | - | 300 |
| Energy | 52,000 | 63,300 | 63,300 | 63,300 | 60,630 |
| Building Supplies | 133 | - | - | - | 250 |
| Equipment | - | 4,000 | 4,000 | 4,000 | 4,000 |
| Road Services | 684,896 | 687,300 | 692,150 | 696,300 | 725,070 |
| Salaries and Wages | 370,849 | 330,950 | 309,720 | 309,720 | 323,410 |
| Misc Benefits | 35 | 160 | 160 | 160 | 260 |
| Purch Property Services | 4,156 | 10,400 | 10,400 | 10,400 | 10,400 |
| Office Supplies | 2 | 550 | 550 | 550 | 550 |
| Land/Rd Maint Supplies | 27,596 | 28,600 | 28,600 | 28,600 | 28,600 |
| Building Supplies | 14,534 | 10,825 | 10,825 | 10,825 | 13,600 |
| Equipment | 824 | 2,600 | 2,600 | 2,600 | 2,600 |
| Grounds Maintenance | 417,996 | 384,085 | 362,855 | 362,855 | 379,420 |
| Salaries and Wages | 192,948 | 187,150 | 185,490 | 198,690 | 187,600 |
| Medical Ben. | - | (1,000) | (1,000) | (1,000) | (1,000) |
| Misc Benefits | 822 | 3,240 | 3,240 | 3,240 | 3,240 |
| Other Purch Services | 1,730 | 1,730 | 1,730 | 1,730 | 1,730 |
| School/Library Books | - | 250 | 250 | 250 | 250 |
| Energy | 250,067 | 253,900 | 253,900 | 253,900 | 171,790 |
| Building Supplies | 2,541 | 2,800 | 2,800 | 2,800 | 2,800 |
| Rolling Stock Supplies | 146,588 | 156,000 | 156,000 | 156,000 | 164,000 |
| Other Supplies | 1,139 | 2,500 | 2,500 | 2,500 | 2,500 |
| Equipment | 8,647 | 5,500 | 5,500 | 5,500 | 5,500 |
| Equipment Maintenance | 604,482 | 612,070 | 610,410 | 623,610 | 538,410 |

Town of Mansfield
Expenditure Budget Summary by Activity

| Description | FY 12/13 Actual | FY 13/14 Adopted | FY 13/14 Amended | FY 13/14 Estimated | FY 14/15 Adopted |
|----------------------------|--------------------|---------------------|---------------------|-----------------------|---------------------|
| Salaries and Wages | 130,513 | 192,310 | 192,310 | 189,960 | 192,310 |
| Misc Benefits | 508 | 3,100 | 3,100 | 3,100 | 3,100 |
| Prof & Tech Services | - | 1,200 | 1,200 | 1,200 | 1,200 |
| Repairs/Maintenance | 53 | 1,500 | 1,500 | 1,500 | 1,500 |
| Instructional Supplies | 367 | 750 | 750 | 750 | 750 |
| School/Library Books | 89 | 150 | 150 | 150 | 150 |
| Office Supplies | 241 | 500 | 500 | 500 | 500 |
| Building Supplies | 674 | 400 | 400 | 400 | 400 |
| Equipment | - | 1,750 | 1,750 | 1,750 | 1,750 |
| Engineering | 132,445 | 201,660 | 201,660 | 199,310 | 201,660 |
| Cert Wages | - | - | - | - | - |
| Salaries and Wages | 167,202 | 167,710 | 167,710 | 167,710 | 169,650 |
| Misc Benefits | 1,671 | 2,820 | 2,820 | 2,820 | 2,870 |
| Prof & Tech Services | 1,034 | 1,000 | 1,000 | 1,000 | 1,000 |
| Other Purch Services | 426 | 800 | 800 | 800 | 800 |
| School/Library Books | - | 1,500 | 1,500 | 1,500 | 1,500 |
| Office Supplies | 795 | 750 | 750 | 750 | 750 |
| Building Supplies | 304 | 400 | 400 | 400 | 450 |
| Other Supplies | 258 | 250 | 250 | 250 | 250 |
| Building Inspection | 171,690 | 175,230 | 175,230 | 175,230 | 177,270 |
| Salaries and Wages | 103,582 | 105,850 | 105,850 | 106,000 | 105,850 |
| Misc Benefits | 265 | 1,030 | 1,030 | 1,030 | 1,030 |
| Other Purch Services | 195 | 500 | 500 | 500 | 500 |
| School/Library Books | (21) | 500 | 500 | 500 | 500 |
| Office Supplies | 720 | 1,000 | 1,000 | 1,000 | 1,000 |
| Building Supplies | 662 | 750 | 750 | 750 | 750 |
| Other Supplies | 162 | 250 | 250 | 500 | 250 |
| Equipment | 227 | 400 | 400 | 400 | 400 |
| Housing Inspection | 105,792 | 110,280 | 110,280 | 110,680 | 110,280 |
| Noncertif. | 190,768 | 197,080 | 222,970 | 222,970 | 213,720 |
| Salaries and Wages | 121,715 | 122,190 | 122,190 | 122,190 | 117,090 |
| Misc Benefits | 1,675 | 2,760 | 2,760 | 2,760 | 2,760 |
| Purch Property Services | 51,020 | 59,000 | 59,000 | 59,000 | 60,000 |
| Repairs/Maintenance | 39,786 | 43,600 | 43,600 | 43,600 | 47,600 |
| Other Purch Services | 90,289 | 89,250 | 89,250 | 89,250 | 90,250 |
| Office Supplies | 1,133 | 700 | 700 | 700 | 700 |

Town of Mansfield
Expenditure Budget Summary by Activity

| Description | FY 12/13 Actual | FY 13/14 Adopted | FY 13/14 Amended | FY 13/14 Estimated | FY 14/15 Adopted |
|---|--------------------|---------------------|---------------------|-----------------------|---------------------|
| Energy | 401,800 | 365,500 | 365,500 | 365,500 | 204,480 |
| Building Supplies | 6,642 | 27,000 | 27,000 | 27,000 | 27,000 |
| Facilities Management | 904,828 | 907,080 | 932,970 | 932,970 | 763,600 |
| Other Purch Services | 120,349 | 122,010 | 122,010 | 122,010 | 123,750 |
| Health Regs & Inspections | 120,349 | 122,010 | 122,010 | 122,010 | 123,750 |
| Salaries and Wages | 217,836 | 193,340 | 184,830 | 184,830 | 211,200 |
| Misc Benefits | 1,002 | 2,100 | 2,100 | 2,250 | 2,750 |
| School/Library Books | - | - | - | - | 100 |
| Office Supplies | 276 | 500 | 500 | 600 | 1,350 |
| Misc Expenses & Fees | 131,152 | 125,000 | 125,000 | 125,000 | 125,000 |
| Adult & Administrative Servi | 350,266 | 320,940 | 312,430 | 312,680 | 340,400 |
| Cert Wages | (16,344) | (16,340) | (16,340) | (16,340) | (16,340) |
| Noncertif. | - | - | - | - | 1,500 |
| Salaries and Wages | 172,894 | 167,790 | 157,310 | 154,650 | 162,640 |
| Misc Benefits | 1,705 | 2,610 | 1,610 | 1,610 | 3,350 |
| Prof & Tech Services | 10,805 | 10,500 | 10,500 | 10,500 | 5,500 |
| Other Purch Services | 400 | 1,000 | 1,000 | 1,000 | 1,000 |
| School/Library Books | - | 350 | 350 | 350 | 350 |
| Office Supplies | 207 | 650 | 1,650 | 650 | 1,400 |
| Food Service Supplies | 233 | - | - | - | - |
| Other Supplies | 2,001 | 2,650 | 2,650 | 2,650 | 12,650 |
| Equipment | - | - | 8,150 | 8,600 | - |
| Misc Expenses & Fees | 214 | - | - | - | - |
| Youth Services | 172,115 | 169,210 | 166,880 | 163,670 | 172,050 |
| Salaries and Wages | 171,647 | 203,460 | 203,460 | 157,240 | 197,960 |
| Misc Benefits | 1,596 | 2,100 | 2,100 | 3,250 | 2,450 |
| Prof & Tech Services | 10,058 | - | - | 9,000 | 1,500 |
| Other Purch Services | 13,648 | 2,670 | 2,670 | 2,770 | 2,670 |
| School/Library Books | 28 | 150 | 150 | 150 | 150 |
| Office Supplies | 1,193 | 1,200 | 1,200 | 1,800 | 2,550 |
| Food Service Supplies | 392 | - | - | - | 200 |
| Building Supplies | - | - | - | - | 1,500 |
| Equipment | - | - | 16,730 | 20,000 | 5,000 |
| Senior Services | 198,562 | 209,580 | 226,310 | 194,210 | 213,980 |

**Town of Mansfield
Expenditure Budget Summary by Activity**

| Description | FY 12/13 Actual | FY 13/14 Adopted | FY 13/14 Amended | FY 13/14 Estimated | FY 14/15 Adopted |
|--------------------------------------|--------------------|---------------------|---------------------|-----------------------|---------------------|
| Salaries and Wages | 495,451 | 519,890 | 519,890 | 519,890 | 527,810 |
| Misc Benefits | 2,504 | 3,730 | 3,730 | 2,900 | 3,730 |
| Prof & Tech Services | 1,325 | 1,000 | 1,000 | 1,000 | 1,500 |
| Rentals | 111 | - | - | - | - |
| Other Purch Services | 657 | 850 | 850 | 570 | 600 |
| Instructional Supplies | 3,367 | 3,000 | 3,000 | 3,000 | 3,000 |
| School/Library Books | 100,397 | 107,090 | 107,090 | 107,090 | 107,090 |
| Building Supplies | 5,798 | 1,000 | 1,000 | 1,000 | 1,000 |
| Equipment | 35,453 | 38,000 | 38,000 | 38,000 | 33,000 |
| Library Services | 645,063 | 674,560 | 674,560 | 673,450 | 677,730 |
| Contrib to Area Agencies | 41,700 | 43,200 | 43,200 | 43,200 | 57,050 |
| Contributions - Area Agenci | 41,700 | 43,200 | 43,200 | 43,200 | 57,050 |
| Salaries and Wages | 226,281 | 224,920 | 224,920 | 224,920 | 237,290 |
| Misc Benefits | 2,364 | 4,530 | 4,530 | 4,530 | 4,530 |
| Prof & Tech Services | 210 | - | - | - | - |
| Office Supplies | 342 | 600 | 600 | 600 | 600 |
| Planning & Development Ac | 229,197 | 230,050 | 230,050 | 230,050 | 242,420 |
| Misc Benefits | 295 | 430 | 430 | 430 | 430 |
| Prof & Tech Services | 5,205 | 650 | 650 | 650 | 650 |
| Other Purch Services | 5,207 | 8,500 | 8,500 | 8,500 | 8,500 |
| School/Library Books | - | 100 | 100 | 100 | 100 |
| Office Supplies | 27 | - | - | - | - |
| Planning/Zoning Inland/W | 10,734 | 9,680 | 9,680 | 9,680 | 9,680 |
| Misc Benefits | - | - | - | - | 1,220 |
| Office Supplies | 1,689 | 4,500 | 4,500 | 4,500 | 10,000 |
| Economic Development | 1,689 | 4,500 | 4,500 | 4,500 | 11,220 |
| Misc Expenses & Fees | 5,480 | 6,400 | 6,400 | 6,400 | 6,400 |
| Boards and Commissions | 5,480 | 6,400 | 6,400 | 6,400 | 6,400 |
| Cert Wages | - | - | - | - | - |
| Salaries and Wages | - | (11,700) | (11,700) | (11,700) | (11,330) |
| Benefits | 1,591,957 | 1,605,620 | 1,605,620 | 1,567,937 | 1,640,400 |
| Medical Ben. | 821,628 | 728,900 | 728,900 | 739,895 | 899,660 |
| Employee Benefits | 2,413,585 | 2,322,820 | 2,322,820 | 2,296,132 | 2,528,730 |

Town of Mansfield
Expenditure Budget Summary by Activity

| Description | FY 12/13 Actual | FY 13/14 Adopted | FY 13/14 Amended | FY 13/14 Estimated | FY 14/15 Adopted |
|--------------------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| Salaries and Wages | - | - | - | - | - |
| Insurance | 140,199 | 133,160 | 133,160 | 141,050 | 143,200 |
| Insurance (LAP) | 140,199 | 133,160 | 133,160 | 141,050 | 143,200 |
| Misc Expenses & Fees | - | 55,000 | 24,040 | 12,828 | 200,900 |
| Contingency | - | 55,000 | 24,040 | 12,828 | 200,900 |
| Trans Out-Spec Rev Fund | 576,700 | 572,000 | 572,000 | 572,000 | 610,430 |
| Trans Out-Debt Serv Fd | 825,000 | 675,000 | 675,000 | 675,000 | 325,000 |
| Trans Out-Capital Proj | 1,349,886 | 1,325,550 | 1,325,550 | 1,325,550 | 1,579,880 |
| Trans Out-Enterprise Fund | 119,598 | 119,410 | 119,410 | 119,410 | 117,560 |
| Trans Out-Trust Agency | 73,400 | 80,000 | 80,000 | 80,000 | 78,000 |
| Other Financing Uses | 2,944,584 | 2,771,960 | 2,771,960 | 2,771,960 | 2,710,870 |
| Total General Fund-Town | \$ 15,292,454 | \$ 15,203,170 | \$ 15,203,170 | \$ 15,203,170 | \$ 15,644,420 |

**Town of Mansfield - Board of Education
Expenditure Budget Summary by Activity**

| Description | FY 12/13 Actual | FY 13/14 Adopted | FY 13/14 Amended | FY 13/14 Estimated | FY 14/15 Adopted |
|------------------------------------|--------------------|---------------------|---------------------|-----------------------|---------------------|
| 61101 Regular Instruction | \$ 7,951,094 | \$ 7,913,320 | \$ 7,864,650 | \$ 7,866,390 | \$ 7,899,548 |
| 61102 English | 49,718 | 49,520 | 49,520 | 49,520 | 49,760 |
| 61104 World Languages | 7,573 | 9,820 | 9,820 | 9,820 | 9,600 |
| 61105 Health & Safety | 5,881 | 7,730 | 7,730 | 7,730 | 7,730 |
| 61106 Physical Education | 13,330 | 12,690 | 12,690 | 12,690 | 12,690 |
| 61107 Art | 10,407 | 14,060 | 14,060 | 14,060 | 14,060 |
| 61108 Mathematics | 42,449 | 25,970 | 25,970 | 25,970 | 25,650 |
| 61109 Music | 30,412 | 17,300 | 17,300 | 17,300 | 17,840 |
| 61110 Science | 26,859 | 30,750 | 30,750 | 30,750 | 30,750 |
| 61111 Social Studies | 17,094 | 20,680 | 20,680 | 20,680 | 22,240 |
| 61115 Information Technology | 209,730 | 201,250 | 201,250 | 201,250 | 151,250 |
| 61122 Family & Consumer Science | 8,090 | 9,080 | 9,080 | 9,080 | 9,080 |
| 61123 Technology Education | 14,605 | 10,830 | 10,830 | 10,830 | 14,610 |
| 61201 Special Ed Instruction | 1,284,516 | 1,553,560 | 1,516,410 | 1,516,410 | 1,505,820 |
| 61202 Enrichment | 408,564 | 422,580 | 431,250 | 431,250 | 348,470 |
| 61204 Preschool | 334,865 | 333,410 | 321,140 | 321,140 | 326,930 |
| 61310 Remedial Reading/Math | 341,848 | 355,170 | 353,050 | 360,360 | 377,070 |
| 61400 Summer School | 39,033 | 54,500 | 54,500 | 56,670 | 54,500 |
| 61600 Tuition Payments | 133,710 | 50,000 | 50,000 | (11,600) | 90,000 |
| 61900 Central Service-Instr Suppl. | 160,608 | 143,760 | 143,760 | 143,760 | 143,760 |
| 62102 Guidance Services | 138,456 | 151,840 | 151,840 | 151,840 | 156,930 |
| 62103 Health Services | 200,757 | 214,090 | 214,090 | 214,090 | 216,230 |
| 62104 Outside Eval/Contracted Ser | 219,216 | 230,500 | 230,500 | 230,500 | 230,500 |
| 62105 Speech And Hearing Services | 139,428 | 156,800 | 171,380 | 171,380 | 176,990 |
| 62106 Pupil Services - Testing | - | 6,570 | 6,570 | 6,570 | 3,000 |
| 62108 Psychological Services | 237,092 | 306,660 | 315,670 | 315,670 | 323,050 |
| 62201 Curriculum Development | 168,934 | 123,780 | 124,340 | 124,340 | 94,340 |
| 62202 Professional Development | 32,999 | 36,990 | 36,990 | 36,990 | 36,990 |
| 62302 Media Services | 67,380 | 71,400 | 71,400 | 71,400 | 71,400 |

**Town of Mansfield - Board of Education
Expenditure Budget Summary by Activity**

| Description | FY 12/13 Actual | FY 13/14 Adopted | FY 13/14 Amended | FY 13/14 Estimated | FY 14/15 Adopted |
|-----------------------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 62310 Library | 296,550 | 304,710 | 305,080 | 305,080 | 294,770 |
| 62401 Board Of Education | 407,641 | 374,140 | 424,930 | 424,430 | 412,811 |
| 62402 Superintendent's Office | 350,765 | 340,210 | 340,380 | 340,680 | 338,680 |
| 62404 Special Education Admin | 281,134 | 298,130 | 298,130 | 298,130 | 301,230 |
| 62520 Principals' Office Services | 1,032,798 | 1,050,140 | 1,032,740 | 1,032,740 | 1,049,870 |
| 62521 Support Services - Central | 13,883 | 16,490 | 16,490 | 16,490 | 16,490 |
| 62523 Field Studies | 13,058 | 13,500 | 13,500 | 13,500 | 13,500 |
| 62601 Business Management | 333,338 | 334,900 | 334,900 | 340,409 | 298,700 |
| 62710 Plant Operations - Building | 1,491,765 | 1,399,040 | 1,432,200 | 1,443,950 | 1,333,440 |
| 62801 Regular Transportation | 770,775 | 767,070 | 767,070 | 822,220 | 746,190 |
| 62802 Spec Ed Transportation | 147,715 | 132,000 | 132,000 | 132,000 | 150,000 |
| 63430 After School Program | 42,522 | 40,330 | 40,630 | 40,330 | 40,330 |
| 63440 Athletic Program | 29,788 | 36,190 | 36,190 | 36,190 | 36,390 |
| 68000 Employee Benefits | 3,030,783 | 2,999,850 | 2,999,850 | 2,948,130 | 3,693,845 |
| 69000 Transfers Out To Other Fun | 46,850 | 46,850 | 46,850 | 46,850 | 46,850 |
| Total General Fund - Board | \$ 20,584,013 | \$ 20,688,160 | \$ 20,688,160 | \$ 20,657,969 | \$ 21,193,884 |

Glossary of Budget Terms

There are many specialized terms used in governmental budgeting and accounting. The following is an abbreviated list of some of the more common terms one may find in reviewing Mansfield's budget.

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.

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

BALANCED BUDGET – A basic budgetary constraint intended to ensure that an entity does not spend beyond its means. A government's use of resources for operating purposes does not exceed available resources over a defined budget period.

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 with a value of \$5,000 or more and having a useful life of more than one year. Capital assets are also called fixed assets.

CAPITAL EXPENDITURES – An expenditure that acquires, improves, expands, replaces, or extends the life of a capital asset.

CAPITAL IMPROVEMENT PROGRAM (CIP) – 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.

CAPITAL NONRECURRING FUND (CNR FUND) – A reserve fund for future capital projects and other nonrecurring expenditures.

CASH BASIS OF ACCOUNTING – The basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

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 2014/2015 budget is 27.95 mills. This means that \$27.95 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, 2014.

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.

UNASSIGNED FUND BALANCE – Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e. commitments)

Description of Funds

Fund Categories

1. 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.

2. 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.

3. 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.

4. 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.

c. Mansfield Downtown Partnership

The Mansfield Downtown Partnership is an independent, non-profit organization comprised of the Town of Mansfield, the University of Connecticut, and individual business members and residents. The Partnership has been working tirelessly with master developer Leyland Alliance to create a mixed-use, pedestrian-oriented downtown for Mansfield, Storrs Center. The budgeting and accounting policies of the Partnership 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.