

Town of Mansfield

*Proposed Budget
2013 / 2014*



Town Meeting - May 14, 2013

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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 14, 2013 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, 2013 to June 30, 2014, which Proposed Budgets were adopted by the Town Council on April 24, 2013 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this 25th day of April 2013.

Mary Stanton, Town Clerk

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$35,483,330 is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2013 to June 30, 2014.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$2,285,290 is hereby adopted as the capital improvements to be undertaken during fiscal year 2013/14 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2013 to June 30, 2014 in the amount of \$1,194,860 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, 2013 to June 30, 2014 in the amount of \$35,483,330 which proposed budget was adopted by the Council on April 24, 2013, 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, 2013 to June 30, 2014 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, 2013 to June 30, 2014 in the amount of \$2,285,290 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, 2013 to June 30, 2014 in the amount of \$1,194,860 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 14, 2013

Dear Mansfield Voters:

After careful review and consideration the Town Council by unanimous vote adopted a General Fund Budget totaling \$45,488,844 (including a contribution of \$10,005,514 to Regional School District No. 19) for Fiscal Year 2013/14. Due to concerns about further reductions in state aid, the Town Council reduced the Town Manager's Proposed General Fund budget by \$311,590 and the Mansfield Board of Education's budget by \$352,860. As indicated in the chart below, the Council's adopted budget represents a net increase of \$451,804 or 1.0% over the current fiscal year. The 1.0% net increase is due to an increase in Mansfield's contribution to Region 19, which results from both an increase in Mansfield enrollment and a shift in enrollment at EO Smith High School, with Mansfield having a greater percentage of the student population.

For municipal operations, the Council's adopted budget largely maintains current town services. However, the Town Council did eliminate funding for staff's proposed service improvements, including a part-time systems librarian, an additional part-time firefighter and an additional state trooper (recommended as part of the town's police services study). The Mansfield Board of Education will determine the programmatic impact of the Council's reduction to its FY 2013/14 Budget.

General Fund Budget Summary				
Town Council Adopted Budget, As Proposed for FY 13/14				
	FY 12/13	Proposed FY 13/14	\$ Change	% Change
Town Operations	\$14,945,330	\$14,895,170	-\$ 50,160	-0.3%
Mansfield Board of Education	<u>\$20,588,160</u>	<u>\$20,588,160</u>	<u>\$ 0</u>	<u>0.0%</u>
<i>Town/MBOE Budget Subtotal</i>	<i>\$35,533,490</i>	<i>\$35,483,330</i>	<i>-\$ 50,160</i>	<i>-0.1%</i>
Regional School District #19	\$ 9,503,550	\$10,005,514	\$501,964	5.3%
GRAND TOTAL	\$45,037,040	\$45,488,844	\$451,804	1.0%

Also at its April 24th meeting, the Town Council adopted a Capital Fund budget of \$2,285,290 and a Capital Nonrecurring Fund (CNR) budget of \$1,194,860. The Capital Fund is used to pay for various infrastructure and other municipal projects, and to purchase municipal equipment and rolling stock. The CNR fund is used take in certain one-time revenues and to transfer monies between budgets.

The status of state aid to municipalities remains in flux. In developing his proposed budget, the Town Manager relied on the Governor's projections, which were subsequently reduced in aggregate by the General Assembly's Appropriations Committee. The General Assembly will consider the Appropriations Committee budget later this spring towards the end of the legislative session and residents and taxpayers are encouraged to contact Mansfield's State Senator Donald Williams and State Representatives Gregg Haddad and Linda Orange to emphasize the importance of state aid to municipalities. State aid will impact the mill rate necessary to support the Town Council's Adopted FY 2013/14 General Fund budget, with current estimates ranging from a .65 mill rate increase (2.38%) to a 1.03 mill rate increase (3.81%).

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 continue to rebuild fund balance and funding for capital projects, and is designed to maintain the quality of our current services and programs.

In order to fund the proposed budget, the mill rate will need to increase between 0.65 (2.38%) and 1.03 mills (3.81%), depending on the State's adopted budget for aid to municipalities. The major components of this increase are as follows: loss in intergovernmental revenue of \$1,178,200 or 1.18 mills and in increase in the contribution to Region 19 of \$501,964 or 0.50 mills; offset by an increase in the taxable grand list generating \$535,809 or .54 mills. For the median home in Mansfield with a value of \$242,000 assessed at \$169,400 this will mean a tax increase of \$175 per year or 3.81%.

THE NUMBERS:

Grand List and Estimated Changes in the Tax Warrant:

The preliminary October 2012 Grand List is \$1,015,190,044. This represents an increase of \$34,792,309 or 3.55% compared to the October 2011 Grand List of \$980,397,735. It will generate approximately \$535,809 in new tax revenue after the Storrs Center tax abatement.

Non-tax Revenues:

Non-tax revenues are estimated to decrease by \$1,197,170 or 6.4%. Notable changes in revenues are as follows: State & Federal support for general government, a decrease of \$1,089,640; and State support for education, a decrease of \$88,560. Other revenues, primarily charge for services, are projected to decrease by \$18,970.

General Fund Budget:

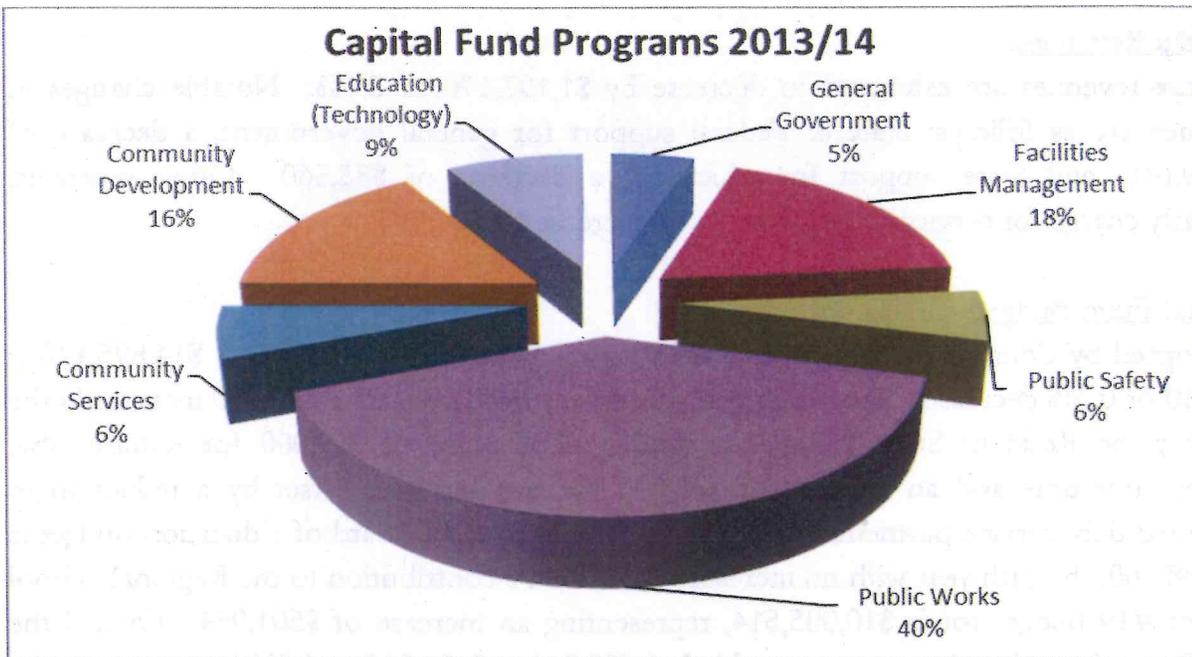
As adopted by Council, the Town general government expenditure budget is \$14,895,170, a \$50,160 or 0.3% decrease. The major cost drivers for the Town are a \$93,090 increase in the cost for the Resident State Trooper program, an increase of \$29,000 for reimbursable Trooper overtime and an increase of \$39,000 for fire services; offset by a reduction in scheduled debt service payments of \$150,000. The Mansfield Board of Education budget is \$20,588,160, the fifth year with no increase. Mansfield's contribution to the Regional School District #19 budget totals \$10,005,514, representing an increase of \$501,964. Overall the total General Fund budget as presented is \$45,488,844, a \$451,804 or 1.0% increase over the current year budget.

In addition, the Council has estimated a contribution of \$100,000 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.

Capital Fund Budget:

The proposed Capital Fund Budget of \$2,285,290 will be financed as follows: \$1,058,860 from state and other revenue (primarily ambulance fees and property taxes) via General Fund and the Capital and Nonrecurring Fund; \$428,900 from LOCIP; \$242,000 from the Town Aid Road grant; \$52,000 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: \$914,000 for Public Works, \$420,000 for Facilities Management, \$370,290 for Community Development, \$200,000 for Education (Technology Equipment), \$132,000 for Community Services, \$129,000 for Public Safety, and \$120,000 for General Government initiatives.



Capital and Nonrecurring Fund:

The proposed CNR Fund Budget totals \$1,194,860. This includes: a \$958,860 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 \$36,000 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 14th 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
- David Freudmann
- Denise Keane
- Peter Kochenburger
- Christopher Paulhus
- William Ryan
- Carl Schaefer
- Paul Shapiro

The Budget Process

1. During January 2013 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. April 1, 2013, 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 4, 2013 and one on May 2, 2013. A Public Hearing was held on April 8, 2013.
5. On April 24, 2013 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 14, 2013. 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.

**Town of Mansfield
Expenditure Budget Summary**

	FY 12/13	FY 13/14	Increase/Decrease	
	Amended	Proposed	Amount	Percentage
Town:				
General Government:				
Operating Budget *	\$ 13,106,120	\$ 13,227,620	\$ 121,500	0.9%
Capital Contribution	1,014,210	992,550	(21,660)	(2.1%)
Debt Contribution	825,000	675,000	(150,000)	(18.2%)
Total General Government	14,945,330	14,895,170	(50,160)	(0.3%)
Mansfield Board of Education	20,588,160	20,588,160	-	
Total Town of Mansfield	\$ 35,533,490	\$ 35,483,330	\$ (50,160)	(0.1%)

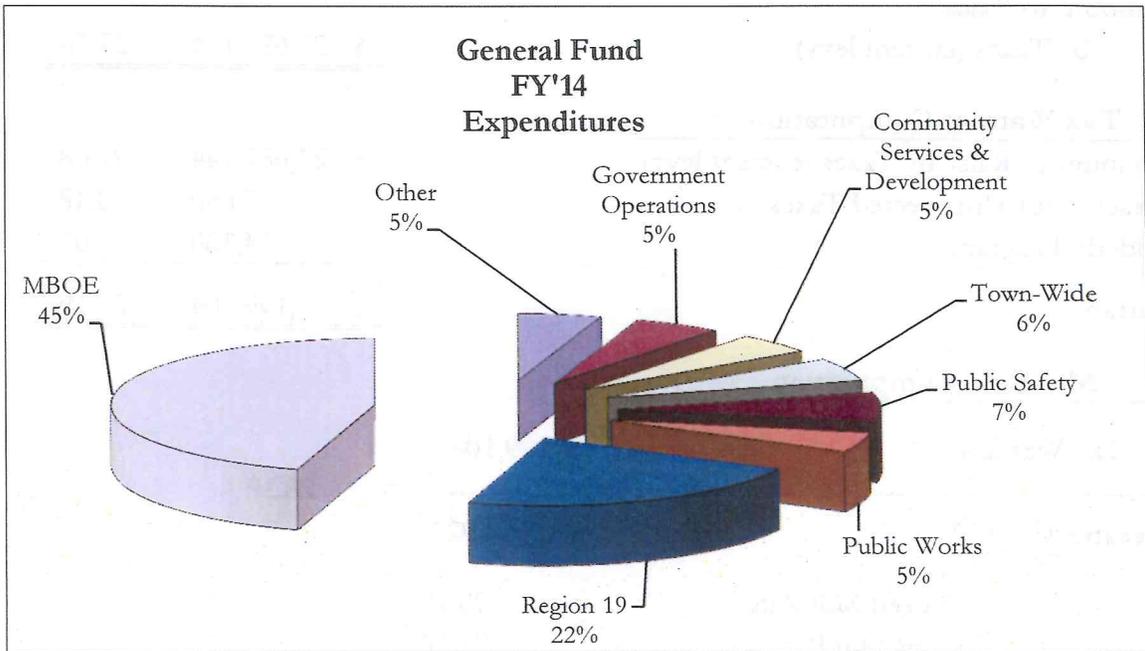
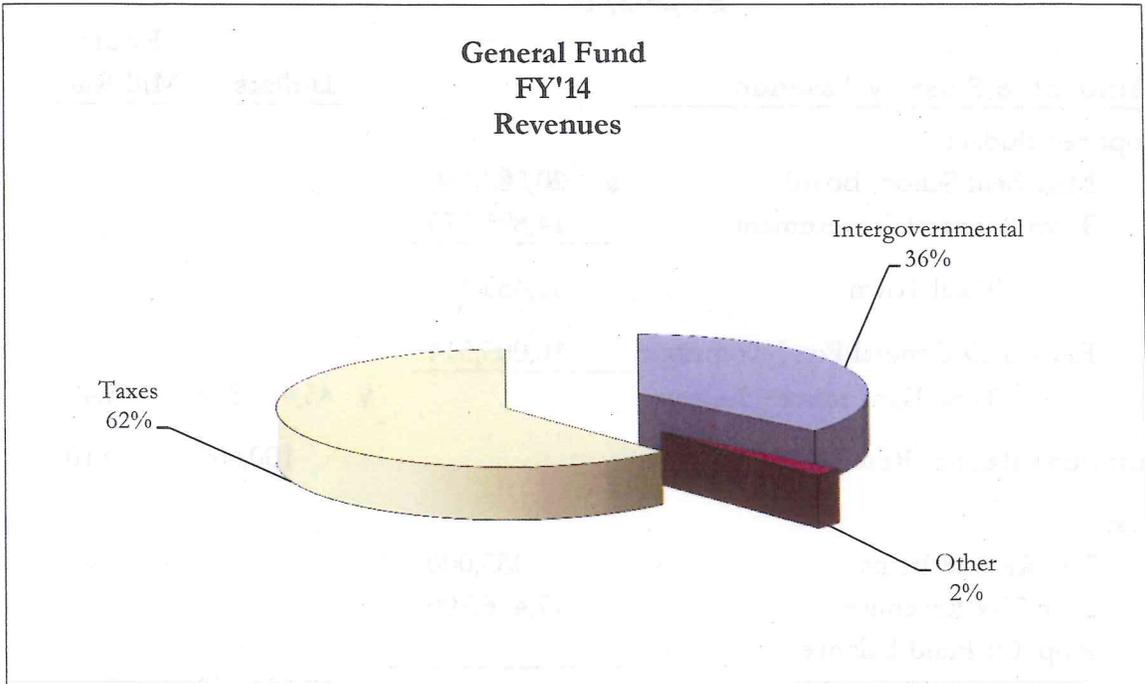
	FY 12/13	FY 13/14	Increase/Decrease	
	Amended	Proposed	Amount	Percentage
Recap:				
Contribution to Region 19	\$ 9,503,550	\$ 10,005,514	\$ 501,964	5.3%
Town Expenditures	35,533,490	35,483,330	(50,160)	(0.1%)
Total Commitments	\$ 45,037,040	\$ 45,488,844	\$ 451,804	1.0%

* Remaining operating budget increase is due to:

Increased cost of State Trooper program	\$ 93,090
Increased cost of fire services (salaries/vehicle repairs)	39,000
	<u>132,090</u>

Town of Mansfield
 Estimated Tax Warrant and Levy
 FY 2013/14

Amount to Raise by Taxation	Dollars	Equiv. Mill Rate
1. Proposed Budget		
Mansfield School Board	\$ 20,588,160	
Town General Government	14,895,170	
Total Town	35,483,330	
Region 19 General Fund Contributi	10,005,514	
Total Expenditure Budgets	\$ 45,488,844	45.48
2. Plus: Fund Balance Reserve	100,000	0.10
3. Less:		
Tax Related Items	485,000	
Non-Tax Revenues	17,416,700	
App. Of Fund Balance	-	
Total Other Revenues	17,901,700	17.90
Amount to Raise by Taxes (current levy)	\$ 27,687,144	27.68
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 27,687,144	27.68
2. Reserve for Uncollected Taxes	477,660	0.48
3. Elderly Programs	34,300	0.03
Tax Warrant	\$ 28,199,104	28.19
Mill Rate Computation		
1. Tax Warrant	28,199,104	
-----	-----	= 28.19
2. Taxable Grand List	1,000,150,922	
Proposed Mill Rate	28.19	
Current Mill Rate	27.16	
Increase (Decrease)	1.03	
Percent Increase (Decrease)	3.81%	



**Town of Mansfield
Budget in Brief
Summary of Revenues and Expenditures**

2013/14 over 2012/13

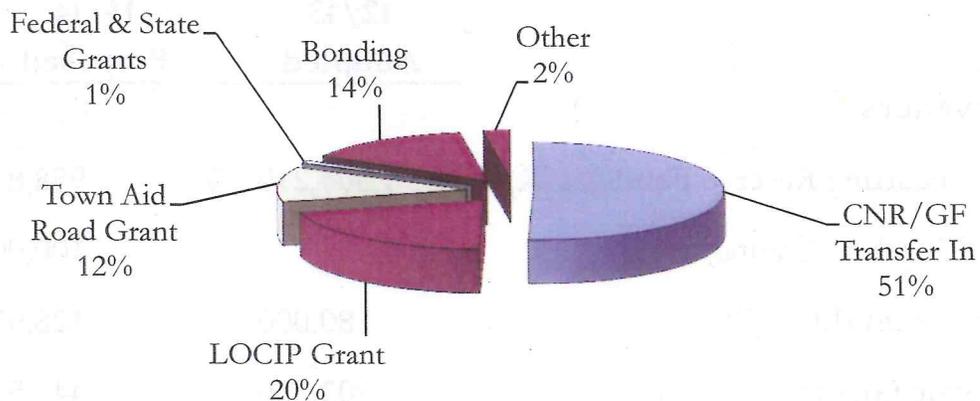
	FY 12/13	FY 13/14	Increase/Decrease	
	Amended	Proposed	Amount	Percentage
<u>Revenues:</u>				
Taxes and Related Items	\$ 26,637,170	\$ 28,172,144	\$ 1,534,974	5.8%
Intergovernmental	17,642,360	16,464,160	(1,178,200)	(6.7%)
Other Revenues	971,510	952,540	(18,970)	(2.0%)
Total Revenues	<u>\$ 45,251,040</u>	<u>\$ 45,588,844</u>	<u>\$ 337,804</u>	<u>0.7%</u>
<u>Expenditures:</u>				
General Government	\$ 2,493,560	\$ 2,453,045	\$ (40,515)	(1.6%)
Public Safety	3,128,820	3,275,110	146,290	4.7%
Public Works	2,065,290	2,092,535	27,245	1.3%
Community Services	1,693,620	1,682,810	(10,810)	(0.6%)
Community Development	530,210	536,140	5,930	1.1%
Mansfield Board of Education	20,588,160	20,588,160	-	0.0%
Town-Wide Expenditures	2,544,520	2,535,980	(8,540)	(0.3%)
Other Financing Uses	2,489,310	2,319,550	(169,760)	(6.8%)
Total Town of Mansfield	<u>35,533,490</u>	<u>35,483,330</u>	<u>(50,160)</u>	<u>(0.1%)</u>
Contributions to Region 19	9,503,550	10,005,514	501,964	5.3%
Total General Fund	<u>\$ 45,037,040</u>	<u>\$ 45,488,844</u>	<u>\$ 451,804</u>	<u>1.0%</u>
Net Increase to Fund Balance	<u>\$ 214,000</u>	<u>\$ 100,000</u>	<u>\$ (114,000)</u>	

Town of Mansfield
General Fund
Major Cost Drivers - FY 2013/14

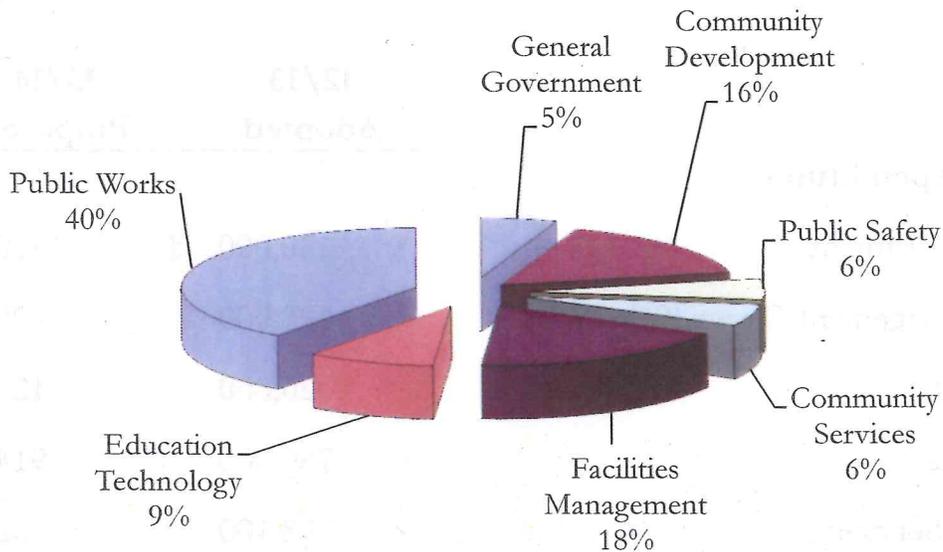
Description	FY 11/12 Actual	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed	Incr/ (Decr)	%
Other Purch Services *	1,313,017	1,335,030	1,368,765	1,444,775	109,745	8.22%
Rolling Stock Supplies	182,464	168,110	196,000	186,000	17,890	10.64%
Repairs/Maintenance	108,016	105,500	114,500	123,200	17,700	16.78%
Misc Expenses & Fees	133,243	195,710	131,400	211,400	15,690	8.02%
Insurance	175,624	178,470	184,775	189,660	11,190	6.27%
Trans Out-Trust Agency	52,500	73,400	73,400	80,000	6,600	8.99%
Contrib to Area Agencies	317,939	303,340	303,340	308,520	5,180	1.71%
Purch Property Services	80,187	94,530	96,900	97,900	3,370	3.57%
Equipment	54,632	91,250	87,450	93,550	2,300	2.52%
Land/Rd Maint Supplies	36,307	26,700	26,600	28,600	1,900	7.12%
Building Supplies	42,404	56,300	57,215	57,975	1,675	2.98%
Other Supplies	26,846	31,800	32,757	32,300	500	1.57%
School/Library Books	86,143	114,130	113,030	114,320	190	0.17%
Prof & Tech Services	220,831	221,780	232,042	221,950	170	0.08%
Instructional Supplies	2,597	3,900	3,750	3,750	(150)	(3.85%)
Office Supplies	57,852	52,210	52,985	51,750	(460)	(0.88%)
Food Service Supplies	3,322	3,400	2,950	2,900	(500)	(14.71%)
Rentals	1,000	530	110	0	(530)	(100.00%)
Trans Out-Spec Rev Fund	519,160	576,700	576,700	572,000	(4,700)	(0.81%)
Salaries and Wages	6,014,007	6,261,600	6,187,613	6,245,450	(16,150)	(0.26%)
Energy	673,353	704,700	709,700	683,600	(21,100)	(2.99%)
Trans Out-Capital Proj	561,000	1,014,210	1,014,210	992,550	(21,660)	(2.14%)
Employee Benefits	2,353,160	2,507,030	2,554,138	2,478,020	(29,010)	(1.16%)
Trans Out-Debt Serv Fd	825,000	825,000	825,000	675,000	(150,000)	(18.18%)
Total	\$ 13,840,604	\$ 14,945,330	\$ 14,945,330	\$ 14,895,170	\$ (50,160)	(0.34%)

* Increase Includes:	Increased Cost of Resident State Trooper Program	\$ 93,090
	Increased Reimbursable Trooper Overtime	29,000
	Various Other Reductions	(12,345)
		<u>\$ 109,745</u>

Capital Fund FY'14 Revenues



Capital Fund FY'14 Expenditures



Town of Mansfield
Capital Fund Budget Summary
FY 2013/14

	12/13 Adopted	13/14 Proposed
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 1,304,210	\$ 958,860
General Fund (Cash to Capital)		100,000
Infrastructure Grant (LOCIP)	180,000	428,900
Federal and State Grants	203,530	445,530
Bonds		300,000
Other	48,100	52,000
	<u>\$ 1,735,840</u>	<u>\$ 2,285,290</u>

	12/13 Adopted	13/14 Proposed
Estimated Expenditures:		
General Government	\$ 130,000	\$ 120,000
Facilities Management (Town/Schools)	125,000	420,000
Public Safety	320,000	129,000
Public Works	760,000	914,000
Community Services	98,100	132,000
Community Development	302,740	370,290
Education (Technology)		200,000
	<u>\$ 1,735,840</u>	<u>\$ 2,285,290</u>

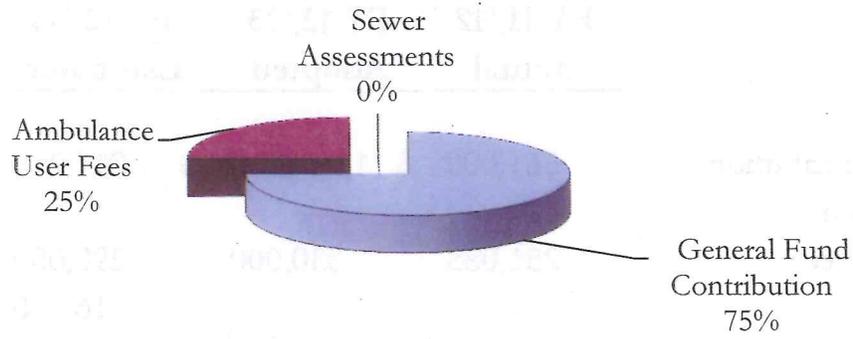
Town of Mansfield
Proposed Capital Projects Fund Financing Plan - 2013/14

	Budget 2013/14	LOCIP	CNR Fund	Other Funds	Town Aid Road Fund	Federal/ State Grants	Bonds
General Government							
Fiber connection fire stations	25,000		25,000				
Software	75,000		75,000				
Pool Car	20,000		20,000				
Total General Government	120,000	-	120,000	-	-	-	-
Facilities Management							
Town							
Maintenance Projects	35,000		35,000				
Oil Tank Repairs - All Bldgs	40,000		40,000				
Vault Climate Control	10,000		10,000				
Security Improvements	65,000		65,000				
Emergency Generators	50,000		50,000				
Education							
Roof Repairs	20,000		20,000				
School Building Maintenance	200,000		100,000				100,000
Total Facilities Management	420,000	-	320,000	-	-	-	100,000
Public Safety							
Fire and Emergency Services							
Communication Equipment	10,000		10,000				
Fire Hose	8,000		8,000				
Fire Ponds - 82902	7,000		7,000				
Personal Protective Equip.	25,000		25,000				
Replacement of 20MF	34,000		34,000				
Replace SCBA Air Tanks	25,000		25,000				
Thermal Imager Cameras	20,000		20,000				
Total Public Safety	129,000	-	129,000	-	-	-	-
Public Works							
Engineering CAD Upgrades	15,000		15,000				
Gas Pumps	15,000		15,000				
Guardrails Imprv/Replace	5,000		5,000				
Large Bridges (over 20 ft)	15,000	15,000					
Large Dump Trucks	165,000				165,000		
Large Snowplows	6,000		6,000				
Mowers & Attachments	65,000				65,000		
Pickups/Small Dump Trucks	55,000		55,000				
Road Drainage	50,000	23,900	14,100		12,000		
Road/Resurfacing	380,000	380,000					
Small Bridges	10,000	10,000					
Transportation/Walkways	108,000		108,000				
Trees	10,000		10,000				
Wincog Equipment - Regional	15,000		15,000				
Total Public Works	914,000	428,900	243,100	-	242,000	-	-

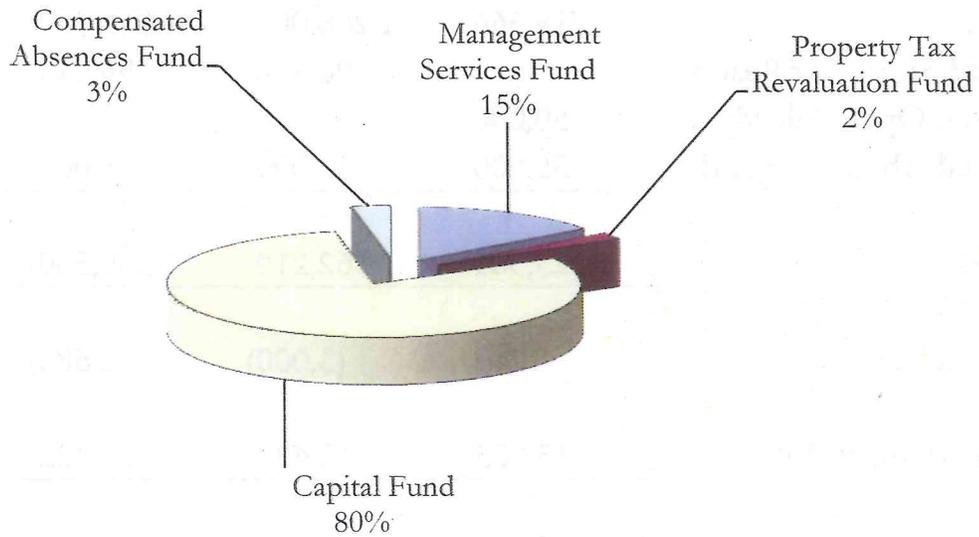
Town of Mansfield
Proposed Capital Projects Fund Financing Plan - 2013/14

	Budget 2013/14	LOCIP	CNR Fund	Other Funds	Town Aid Road Fund	Federal/ State Grants	Bonds
Community Services							
Community Center - Misc	15,000		15,000				
Fitness - Equipment	52,000			52,000			
Park Improvements	20,000		20,000				
Playground Surfacing	5,000		5,000				
Playscapes - New/Replace	40,000		40,000				
Total Community Services	132,000	-	80,000	52,000	-	-	-
Community Development							
Future Projects - Local Share	40,000		40,000				
Mansfield Tomorrow	206,530		3,000			203,530	
Storrs Center Reserve	123,760		123,760				
Total Community Develop.	370,290	-	166,760	-	-	203,530	-
Education							
Technology Infrastructure	200,000						200,000
Total Education	200,000	-	-	-	-	-	200,000
TOTAL C.I.P. 2013/14	\$ 2,285,290	\$ 428,900	\$ 1,058,860	\$ 52,000	\$ 242,000	\$ 203,530	\$ 300,000

**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 2013/14 Proposed

	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Estimated	FY 13/14 Proposed
Sources:				
General Fund Contribution	\$ 561,000	\$ 1,014,210	\$ 1,014,210	\$ 892,550
Board Contribution				
Ambulance User Fees	251,085	330,000	290,000	300,000
Other			16,110	
Sewer Assessments	-	3,000	913	500
Pequot Funds	211,700	212,000	239,442	-
Total Sources	1,023,785	1,559,210	1,560,675	1,193,050
Uses:				
Operating Transfers Out:				
Management Services Fund	175,000	175,000	175,000	175,000
Property Tax Reval. Fund	25,000	25,000	25,000	25,000
Capital Fund	718,566	1,208,000	1,215,350	835,100
Capital Fund-Storrs Ctr Reserve		96,210	96,210	123,760
Parks & Recr. Oper. Subsidy	50,000			
Compensated Absences Fund	55,000	58,000	58,000	36,000
Total Uses	1,023,566	1,562,210	1,569,560	1,194,860
Excess/(Deficiency)	219	(3,000)	(8,885)	(1,810)
Fund Balance/(Deficit) July 1	13,203	13,422	13,422	4,537
Fund Balance, June 30	\$ 13,422	\$ 10,422	\$ 4,537	\$ 2,727

PROGRAM BUDGETS

General Fund

Capital Fund

Capital Nonrecurring Reserve Fund

Town of Mansfield
General Fund Program Budget
Fiscal Year 2013/14

Prg #	Program	Actual 11/12	Adopted 12/13	Adjusted 12/13	Estimated 12/13	Proposed 13/14
11100	Legislative	\$ 74,922	\$ 88,680	\$ 88,680	\$ 85,865	\$ 88,150
12100	Municipal Management	202,899	198,300	210,780	212,010	208,760
12200	Human Resources	144,950	134,180	137,350	137,350	140,650
13100	Town Attorney	40,698	42,500	42,500	42,500	42,500
13200	Probate	4,297	3,920	3,920	3,920	5,120
14200	Registrars	49,649	65,920	60,770	59,970	60,625
15100	Town Clerk	204,232	217,170	220,790	224,555	222,120
15200	General Elections	12,326	36,700	36,700	23,850	19,400
16100	Finance Administration	53,279	116,560	118,050	117,450	120,440
16200	Accounting & Disbursements	222,026	168,390	172,190	172,190	172,630
16300	Revenue Collections	150,005	155,740	158,640	158,349	163,190
16402	Property Assessment	208,517	213,440	217,250	217,250	218,230
16510	Central Copying	38,857	39,000	39,000	39,000	39,000
16511	Central Services	36,291	34,000	34,000	34,000	34,000
16600	Information Technology	10,500	10,820	10,820	10,820	11,150
30900	Facilities Management	897,116	939,750	942,120	952,920	907,080
21200	Police Services	1,065,342	1,083,310	1,074,060	1,094,470	1,167,850
21300	Animal Control	91,782	92,220	88,290	87,340	92,950
22101	Fire Marshal	132,359	140,860	140,860	143,460	132,805
22155	Fire & Emerg Services Admin	221,702	216,590	219,580	219,853	221,020
22160	Fire & Emergency Services	1,619,736	1,470,810	1,553,370	1,541,183	1,601,565
23100	Emergency Management	51,997	51,670	52,660	55,877	58,920
30100	Public Works Administration	105,709	82,240	84,940	84,900	85,560
30200	Supervision & Operations	90,979	119,180	121,380	121,060	121,860
30300	Road Services	635,445	696,080	657,320	691,070	687,300
30400	Grounds Maintenance	380,037	392,310	403,830	394,725	384,085
30600	Equipment Maintenance	572,213	601,380	601,380	606,440	612,070
30700	Engineering	131,161	192,720	196,440	194,490	201,660
42100	Human Services Admin	330,292	336,670	340,820	339,970	320,940
42202	Mansfield Challenge - Winter	30	-	-	-	-
42204	Youth Employment - MMS	2,758	2,000	2,000	3,500	2,000
42210	Youth Services	162,051	172,050	174,950	180,190	167,210
42300	Senior Services	197,864	206,470	209,380	184,240	209,580
43100	Library Services Admin	588,636	654,840	663,130	659,120	674,560

**Town of Mansfield
General Fund Program Budget
Fiscal Year 2013/14**

Program #	Program	Actual 11/12	Adopted 12/13	Adjusted 12/13	Estimated 12/13	Proposed 13/14
45000	Contributions To Area Agency	317,939	303,340	303,340	303,340	308,520
30800	Building Inspection	175,383	170,470	172,780	172,280	175,230
30810	Housing Inspection	103,220	107,350	109,220	109,220	110,280
51100	Planning Administration	225,082	228,680	233,710	231,720	234,550
52100	Planning/Zoning and I/W	6,204	8,100	8,100	8,100	9,680
58000	Boards and Commissions	4,183	6,400	6,400	6,400	6,400
71000	Employee Benefits	2,197,371	2,353,240	2,353,240	2,401,603	2,322,820
72000	Insurance	122,905	126,970	126,970	129,470	133,160
73000	Contingency	-	175,000	64,310	-	80,000
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	389,160	446,700	446,700	446,700	442,000
92000	Debt Service Fund	825,000	825,000	825,000	825,000	675,000
92000	Capital Projects Fund	561,000	918,000	918,000	918,000	868,790
92000	Storrs Center Reserve	-	96,210	96,210	96,210	123,760
92000	Medical Pension Trust Fund	52,500	73,400	73,400	73,400	80,000
Mansfield Board of Education:						
60001	Education - K to 8	20,584,909	20,588,160	20,588,160	20,588,160	20,588,160
Total Proposed GF Budget		\$ 34,425,513	\$ 35,533,490	\$ 35,533,490	\$ 35,533,490	\$ 35,483,330

Town of Mansfield
 Capital Fund Program Budget
 Fiscal Year 2013/14

	Program	Adjusted 11/12	Adopted 12/13	Adjusted 12/13	Estimated 12/13	Proposed 13/14
1	General Government	\$ 64,400	\$ 130,000	\$ 155,784	\$ 155,784	\$ 120,000
2	Community Development	950,000	302,740	3,041,512	3,041,512	370,290
3	Public Safety	280,000	320,000	321,071	321,071	129,000
4	Community Services	139,000	98,100	131,572	131,572	132,000
5	Facilities Management	60,000	125,000	125,000	125,000	420,000
6	Public Works	1,540,225	760,000	762,868	762,868	914,000
7	Education (Technology)					200,000
	Total Proposed CP Budget 12/13	\$ 3,033,625	\$ 1,735,840	\$ 4,537,807	\$ 4,537,807	\$ 2,285,290

Town of Mansfield
 Capital Nonrecurring Reserve Fund Program Budget
 Fiscal Year 2013/14

Program	Actual 11/12	Adopted 12/13	Adjusted 12/13	Estimated 12/13	Proposed 13/14
1 Management Services Fund	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
2 Property Tax Revaluation Fund	25,000	25,000	25,000	25,000	25,000
3 Capital Projects Fund	718,566	1,304,210	1,311,560	1,311,560	958,860
4 Parks & Recreation Fund	50,000	-	-	-	-
5 Compensated Absences Fund	55,000	58,000	58,000	58,000	36,000
Total Proposed CNR Budget 12/13	<u>\$ 1,023,566</u>	<u>\$ 1,562,210</u>	<u>\$ 1,569,560</u>	<u>\$ 1,569,560</u>	<u>\$ 1,194,860</u>

**SUPPLEMENTAL
INFORMATION**

Town of Mansfield
 Budget in Brief
 Grand List Comparison
 Fiscal Year 2013/14

	Net Abstract 10/1/2011	Net Abstract * 10/1/2012	Change	% Change
Real Estate	\$ 873,032,120	\$ 903,321,890	\$ 30,289,770	3.47%
Personal Property	33,405,385	37,456,536	4,051,151	12.13%
Motor Vehicles	73,960,230	74,411,618	451,388	0.61%
Grand Totals	<u>\$980,397,735</u>	<u>\$1,015,190,044</u>	<u>\$34,792,309</u>	<u>3.55%</u>

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

	Net Abstract 10/1/2010	Net Abstract 10/1/2011	Change	% Change
Real Estate	\$ 870,355,460	\$ 873,032,120	\$ 2,676,660	0.31%
Personal Property	33,368,052	33,405,385	37,333	0.11%
Motor Vehicles	69,999,066	73,960,230	3,961,164	5.66%
Grand Totals	<u>\$973,722,578</u>	<u>\$980,397,735</u>	<u>\$ 6,675,157</u>	<u>0.69%</u>

Top Ten Taxpayers *
October 1, 2012 Grand List

The list percentages are calculated by dividing the individual property assessment by the October 1, 2012 Net Grand List Total of \$1,015,190,044.

PROPERTY OWNER	DESCRIPTION	ASSESSMENT	% OF TAXABLE GRAND LIST
EDR Storrs LLC **	Apartment Condos	\$22,447,760	2.21%
Connecticut Light & Power	Public Utility	14,538,320	1.43%
RRE Vip Mansfield LLC	Apartments	10,788,820	1.06%
Eastbrook F LLC (et al)	Eastbrook Mall	9,242,310	0.91%
157-35 OAP Holdings LLC	Apartments	8,656,270	0.85%
Celeron Square Associates LLC	Apartments	7,361,760	0.73%
Colonial BT LLC	Apartments	5,390,000	0.53%
Glen Ridge Cooperative, Inc.	Housing Co-Op	5,306,770	0.52%
UConn Carriage LLC	Apartments	4,895,240	0.48%
Hayes-Kaufman Mansfield Assoc.	Shopping Plaza	4,655,000	0.46%
Total Top Ten Assessments		\$93,282,250	9.19%

* Before Board of Assessment Appeals Adjustments

** Before fixed assessment agreement

**Town of Mansfield
Revenue Summary by Source**

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
40101 Current Year Levy	25,536,009	25,985,170	25,985,170	26,006,926	27,266,744
40102 Prior Year Levy	71,681	175,000	175,000	175,000	175,000
40103 Interest & Lien Fees	125,420	135,000	135,000	135,000	135,000
40104 Motor Vehicle Supplement	182,007	165,000	165,000	175,000	165,000
40105 Susp. Coll. Taxes - Trnsc.	12,403	6,000	6,000	6,000	6,000
40106 Susp. Coll. Int. - Trnsc.	9,254	4,000	4,000	5,000	4,000
40108 Motor Vehicle Penalty	25				
40109 Collection Fees					
40110 Current Yr Levy-Storrs Center		488,000	488,000	204,400	741,400
40111 CY Levy-Storrs Ctr Abatement		(321,000)	(321,000)		(321,000)
Total Taxes and Related Items	25,936,799	26,637,170	26,637,170	26,707,326	28,172,144
40201 Misc Licenses & Permits	2,669	2,640	2,640	2,440	2,440
40202 Sport Licenses	303	400	400	300	300
40203 Dog Licenses	8,238	8,000	8,000	8,000	8,000
40204 Conveyance Tax	110,652	150,000	150,000	150,000	150,000
40205 Vacant Property Registration	300				
40210 Subdivision Permits	800	2,000	2,000	2,000	2,000
40211 Zoning/Special Permits	17,138	18,000	18,000	18,000	18,000
40212 Zba Applications	2,400	2,000	2,000	2,000	2,000
40214 Iwa Permits	2,790	5,000	5,000	5,000	2,750
40224 Road Permits	400	750	750	550	550
40230 Building Permits	183,917	175,000	175,000	169,000	170,000
40231 Adm Cost Reimb-permits	216	100	100	100	150
40232 Housing Code Permits	80,355	86,000	86,000	86,000	86,000
40233 Housing Code Penalties	700	1,100	1,100	1,100	1,100
40234 Landlord Registrations	2,905	600	600	1,310	1,300
Total Licenses and Permits	413,783	451,590	451,590	445,800	444,590
40352 Payment In Lieu Of Taxes	14,113	1,850	1,850	1,850	
40357 Social Serv Block Grant	3,316	3,470	3,470	3,470	3,470
Total Fed. Support Gov	17,429	5,320	5,320	5,320	3,470
40401 Education Assistance	10,065,506	10,152,380	10,152,380	10,152,380	10,168,360
40402 School Transportation	116,428	104,540	104,540	104,540	
Total State Support Education	10,181,934	10,256,920	10,256,920	10,256,920	10,168,360
40451 Pilot - State Property	7,058,654	7,047,420	7,047,420	7,021,354	5,975,170
40454 Circuit Crt-parking Fines	2,285	810	810	500	500
40455 Circuit Breaker	45,247	50,140	50,140	50,140	53,360
40456 Tax Relief For Elderly	2,000	2,000	2,000	2,000	2,000

**Town of Mansfield
Revenue Summary by Source**

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
40457 Library - Connecticut/ill	13,791	15,000	15,000	13,790	13,790
40458 Library - Basic Grant	1,281	2,300	2,300	1,230	1,230
40460 Boat Reimbursement		2,500	2,500	2,500	2,500
40462 Disability Exempt Reimb	1,254	1,200	1,200	1,200	1,200
40465 Emerg Mgmt Perf. Grant	12,289	14,500	14,500	14,500	14,500
40469 Veterans Reimb	7,118	7,750	7,750	7,750	7,930
40470 State Revenue Sharing	54,054	214,000	214,000	350,940	
40485 State Support - Other					211,150
40494 Judicial Revenue Distribution	11,836	9,000	9,000	9,000	9,000
40496 Pilot-holinko Estates	9,854	13,500	13,500		
40551 Pilot - Senior Housing	17,447				
Total State Support Gov	7,237,110	7,380,120	7,380,120	7,474,904	6,292,330
40605 Region 19 Financial Serv	88,840	91,680	91,680	91,680	93,790
40606 Health District Services	22,150	24,580	24,580	24,580	27,000
40610 Recording	62,032	60,000	60,000	60,000	60,000
40611 Copies Of Records	13,432	12,400	12,400	13,100	12,100
40612 Vital Statistics	13,985	11,000	11,000	11,000	11,000
40613 Sale Of Maps/regs	115	100	100	100	100
40620 Police Service	69,728	67,800	67,800	93,300	96,000
40622 Redemption/Release Fees	975	1,000	1,000	1,000	1,000
40625 Animal Adoption Fees	645	900	900	900	900
40641 Fines on Overdue Books	11,360	15,500	15,500	11,810	11,800
40644 Parking Plan Review Fee	6,535	3,200	3,200	3,000	1,000
40650 Blue Prints	410	200	200	200	200
40656 Reg Dist 19 Grnds Mntnce	69,720	71,880	71,880	71,880	12,000
40663 Zoning Regulations	241	200	200	200	200
40671 Day Care Grounds Maint	11,980	12,160	12,160	12,160	12,400
40674 Charge for Services	2,904	2,500	2,500	2,500	3,000
40678 Celeron Square Bikepath Maint	2,700	2,700	2,700	2,700	2,700
40684 Cash Overage/Shortage	-100				
40699 Fire Safety Code Fees	22,383	16,000	16,000	16,000	16,000
Total Charge for Services	400,035	393,800	393,800	416,110	361,190
40702 Parking Tickets - Town	10,905	4,500	4,500	4,500	4,500
40710 Building Fines	3,015	1,500	1,500	1,500	1,000
40711 Landlord Registration Penalty		90	90	90	90
40713 Nuisance Ordinance	9,475	11,000	11,000	9,000	9,000
40714 Littering Ordinance	90				
40715 Ordinance Violation Penalty	3,703	680	680	1,380	1,380
40716 Noise Ordinance Violation	88	300	300	300	300

Town of Mansfield
Revenue Summary by Source

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
40717 Possession Alcohol Ordinance	3,150	4,440	4,440	27,900	30,000
40718 Open Liquor Container Ordin	5,130	6,120	6,120	2,500	3,000
Total Fines and Forfeitures	35,556	28,630	28,630	47,170	49,270
40804 Rent - Historical Soc	3,300	2,000	2,000	2,000	2,000
40807 Rent - Town Hall	8,150	7,580	7,580	7,580	7,580
40808 Rent - Senior Center		100	100	100	100
40817 Telecom Services Payment	54,248	55,000	55,000	55,000	55,000
40820 Interest Income	22,392	25,000	25,000	25,000	25,000
40824 Sale Of Supplies	15	20	20	20	20
40825 Rent - R19 Maintenance	2,790	2,790	2,790	2,790	2,790
40890 Other	988	2,500	2,500	2,500	2,500
Total Miscellaneous	91,883	94,990	94,990	94,990	94,990
40928 School Cafeteria	2,500	2,500	2,500	2,500	2,500
Total Operating Transfers In	2,500	2,500	2,500	2,500	2,500
Total General Fund - Town	44,317,029	45,251,040	45,251,040	45,451,040	45,588,844

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

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Noncertif.	\$ 266	\$ -	\$ -	\$ -	\$ -
Misc Benefits	21,618	20,180	20,180	22,725	22,810
Prof & Tech Services	41,105	45,300	45,300	39,940	42,140
Other Purch Services	10,220	21,700	21,700	21,700	21,700
Food Service Supplies	1,713	1,500	1,500	1,500	1,500
Legislative	74,922	88,680	88,680	85,865	88,150
Salaries and Wages	196,099	191,040	203,520	203,520	200,190
Misc Benefits	3,870	5,260	5,260	5,440	5,520
Prof & Tech Services	1,045	-	-	1,050	1,050
Other Purch Services	50	-	-	-	-
School/Library Books	-	-	-	-	-
Office Supplies	1,727	2,000	2,000	2,000	2,000
Food Service Supplies	108	-	-	-	-
Municipal Management	202,899	198,300	210,780	212,010	208,760
Salaries and Wages	77,512	76,260	79,430	79,430	82,730
Misc Benefits	10,259	9,640	9,640	9,640	9,640
Prof & Tech Services	54,115	44,930	44,930	44,930	44,930
Other Purch Services	2,649	2,600	2,600	2,600	2,600
School/Library Books	240	250	250	250	250
Office Supplies	175	500	500	500	500
Human Resources	144,950	134,180	137,350	137,350	140,650
Prof & Tech Services	40,698	42,500	42,500	42,500	42,500
Town Attorney	40,698	42,500	42,500	42,500	42,500
Other Purch Services	4,297	3,920	3,920	3,920	5,120
Probate	4,297	3,920	3,920	3,920	5,120
Salaries and Wages	46,167	61,910	56,760	56,760	57,020
Misc Benefits	399	710	710	310	555
Other Purch Services	2,459	2,500	2,500	2,100	2,250
Office Supplies	624	800	800	800	800
Registrars	49,649	65,920	60,770	59,970	60,625
Salaries and Wages	180,582	183,000	186,620	186,620	189,780
Misc Benefits	1,068	1,030	1,030	745	700
Prof & Tech Services	2,540	4,000	4,000	5,750	4,000
Other Purch Services	14,664	10,150	10,150	12,450	10,650

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

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
School/Library Books	-	190	190	190	190
Office Supplies	878	800	800	800	800
Equipment	4,500	18,000	18,000	18,000	16,000
Town Clerk	204,232	217,170	220,790	224,555	222,120
Repairs/Maintenance	-	500	500	500	300
Other Purch Services	10,842	32,300	32,300	21,300	17,300
Office Supplies	273	2,400	2,400	1,000	800
Food Service Supplies	1,211	1,500	1,500	1,050	1,000
General Elections	12,326	36,700	36,700	23,850	19,400
Salaries and Wages	51,717	115,210	116,700	116,700	119,090
Misc Benefits	1,447	1,250	1,250	650	1,250
School/Library Books	115	100	100	100	100
Finance Administration	53,279	116,560	118,050	117,450	120,440
Salaries and Wages	203,382	144,590	148,390	148,390	148,830
Misc Benefits	1,730	1,200	1,200	1,200	1,200
Prof & Tech Services	16,101	22,000	22,000	22,000	22,000
Office Supplies	813	600	600	600	600
Accounting & Disbursemen	222,026	168,390	172,190	172,190	172,630
Salaries and Wages	114,615	121,060	123,960	124,000	123,510
Misc Benefits	125	740	740	160	490
Prof & Tech Services	5,873	6,100	6,100	6,349	6,350
Other Purch Services	29,143	22,540	22,540	22,540	22,540
Office Supplies	249	300	300	300	300
Equipment	-	5,000	5,000	5,000	10,000
Revenue Collections	150,005	155,740	158,640	158,349	163,190
Salaries and Wages	186,206	197,040	200,850	200,850	201,600
Misc Benefits	2,665	3,870	3,870	3,870	3,890
Prof & Tech Services	15,450	8,200	8,200	8,200	8,200
Other Purch Services	2,129	1,610	1,610	1,610	1,930
School/Library Books	950	1,300	1,300	1,300	1,390
Office Supplies	1,117	1,420	1,420	1,420	1,220
Property Assessment	208,517	213,440	217,250	217,250	218,230
Other Purch Services	35,000	35,000	35,000	35,000	35,000
Office Supplies	3,857	4,000	4,000	4,000	4,000

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

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Central Copying	38,857	39,000	39,000	39,000	39,000
Other Purch Services	24,127	24,000	24,000	24,000	24,000
Office Supplies	12,164	10,000	10,000	10,000	10,000
Central Services	36,291	34,000	34,000	34,000	34,000
Prof & Tech Services	10,500	10,820	10,820	10,820	11,150
Information Technology	10,500	10,820	10,820	10,820	11,150
Noncertif.	-	-	3,620	4,300	-
Salaries and Wages	81,253	98,730	85,860	70,270	65,070
Misc Benefits	3,617	9,010	9,010	4,810	5,120
Prof & Tech Services	48	500	500	500	500
Repairs/Maintenance	-	850	850	850	850
Other Purch Services	974,133	968,920	968,920	1,010,640	1,091,010
School/Library Books	301	-	-	-	-
Office Supplies	630	400	400	400	400
Other Supplies	2,176	700	700	700	700
Equipment	3,184	4,200	4,200	2,000	4,200
Police Services	1,065,342	1,083,310	1,074,060	1,094,470	1,167,850
Salaries and Wages	83,961	83,760	79,830	78,880	84,490
Misc Benefits	603	940	940	940	940
Prof & Tech Services	4,109	3,500	3,500	3,500	3,500
Repairs/Maintenance	60	50	50	50	50
Other Purch Services	2,119	2,620	2,620	2,620	2,620
Food Service Supplies	260	400	400	400	400
Building Supplies	572	800	800	800	800
Other Supplies	98	150	150	150	150
Animal Control	91,782	92,220	88,290	87,340	92,950
Cert Wages	(29,580)	-	-	-	-
Salaries and Wages	132,457	102,150	102,150	103,510	91,070
Misc Benefits	1,195	2,410	2,410	3,035	4,935
Prof & Tech Services	(1,740)	-	-	-	-
Purch Property Services	23,761	28,500	28,500	28,500	28,500
School/Library Books	934	1,900	1,900	1,500	1,500
Office Supplies	1,243	600	600	1,315	1,200
Other Supplies	4,089	4,200	4,200	4,500	4,500
Equipment	-	1,100	1,100	1,100	1,100

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

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Fire Prevention	132,359	140,860	140,860	143,460	132,805
Salaries and Wages	179,444	172,190	175,180	175,180	176,020
Misc Benefits	1,199	2,100	2,100	1,550	2,100
Prof & Tech Services	-	1,200	1,200	1,873	1,700
Other Purch Services	40,500	40,500	40,500	40,500	40,500
School/Library Books	-	200	200	200	200
Office Supplies	559	400	400	550	500
Fire & Emerg Services Adm	221,702	216,590	219,580	219,853	221,020
Salaries and Wages	1,254,657	1,158,670	1,241,230	1,202,803	1,260,410
Misc Benefits	65,752	45,180	45,180	44,140	46,180
Prof & Tech Services	13,244	17,500	17,500	15,000	17,500
Repairs/Maintenance	64,684	64,000	64,000	68,500	75,000
Insurance	52,719	51,500	51,500	55,305	56,500
Other Purch Services	54,743	56,560	56,560	56,535	56,575
School/Library Books	272	500	500	500	500
Office Supplies	26,927	19,500	19,500	21,000	21,500
Energy	1,904	900	900	900	900
Building Supplies	11,189	14,000	14,000	14,000	14,000
Rolling Stock Supplies	52,210	20,000	20,000	40,000	30,000
Other Supplies	15,377	16,500	16,500	16,500	16,500
Equipment	6,058	6,000	6,000	6,000	6,000
Fire & Emergency Services	1,619,736	1,470,810	1,553,370	1,541,183	1,601,565
Salaries and Wages	51,962	49,670	50,660	53,220	56,120
Misc Benefits	75	100	100	100	100
Repairs/Maintenance	-	-	-	-	1,900
Office Supplies	(48)	1,800	1,800	1,800	500
Other Supplies	8	100	100	757	300
Emergency Management	51,997	51,670	52,660	55,877	58,920
Cert Wages	(56,200)	(56,200)	(56,200)	(56,200)	(56,200)
Salaries and Wages	158,977	136,120	138,820	138,820	139,350
Misc Benefits	2,197	1,980	1,980	2,030	2,030
Other Purch Services	-	100	100	50	100
School/Library Books	-	100	100	50	100
Office Supplies	735	140	140	150	180
Public Works Administration	105,709	82,240	84,940	84,900	85,560

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Salaries and Wages	86,849	110,820	113,020	113,020	113,450
Misc Benefits	1,546	2,280	2,280	2,060	2,330
Prof & Tech Services	1,565	2,080	2,080	2,080	2,080
Equipment	1,019	4,000	4,000	3,900	4,000
Supervision & Operations	90,979	119,180	121,380	121,060	121,860
Salaries and Wages	577,637	629,150	590,390	613,740	608,320
Misc Benefits	4,228	5,350	5,350	11,750	6,100
Other Purch Services	5,580	5,580	5,580	5,580	5,580
Land/Rd Maint Supplies	-	-	-	-	-
Energy	48,000	52,000	52,000	56,000	63,300
Building Supplies	-	-	-	-	-
Equipment	-	4,000	4,000	4,000	4,000
Road Services	635,445	696,080	657,320	691,070	687,300
Salaries and Wages	329,755	341,270	352,790	344,600	330,950
Misc Benefits	135	160	160	150	160
Purch Property Services	3,116	11,030	11,030	9,400	10,400
Other Purch Services	99	-	-	-	-
Office Supplies	425	650	650	550	550
Land/Rd Maint Supplies	36,307	26,700	26,700	26,600	28,600
Building Supplies	7,642	10,000	10,000	10,925	10,825
Equipment	2,558	2,500	2,500	2,500	2,600
Grounds Maintenance	380,037	392,310	403,830	394,725	384,085
Salaries and Wages	182,187	187,640	187,640	183,710	187,150
Medical Ben.	-	(500)	(500)	(500)	(1,000)
Misc Benefits	1,074	3,300	3,300	2,600	3,240
Other Purch Services	1,730	1,730	1,730	1,730	1,730
School/Library Books	-	250	250	250	250
Energy	252,124	250,000	250,000	250,000	253,900
Building Supplies	2,000	2,850	2,850	2,800	2,800
Rolling Stock Supplies	130,254	148,110	148,110	156,000	156,000
Other Supplies	2,230	2,500	2,500	2,500	2,500
Equipment	614	5,500	5,500	7,350	5,500
Equipment Maintenance	572,213	601,380	601,380	606,440	612,070
Salaries and Wages	128,102	183,220	186,940	186,940	192,310
Misc Benefits	1,838	3,100	3,100	2,600	3,100
Prof & Tech Services	21	1,200	1,200	600	1,200

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

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Repairs/Maintenance	705	1,500	1,500	1,000	1,500
Instructional Supplies	167	900	900	750	750
School/Library Books	-	150	150	150	150
Office Supplies	255	500	500	400	500
Building Supplies	73	400	400	350	400
Equipment	-	1,750	1,750	1,700	1,750
Engineering	131,161	192,720	196,440	194,490	201,660
Cert Wages	(22,370)	-	-	-	-
Salaries and Wages	191,852	163,600	165,910	165,910	167,710
Misc Benefits	2,678	2,770	2,770	2,770	2,820
Prof & Tech Services	892	1,000	1,000	1,000	1,000
Other Purch Services	722	700	700	700	800
School/Library Books	395	1,000	1,000	500	1,500
Office Supplies	574	750	750	750	750
Building Supplies	383	400	400	400	400
Other Supplies	257	250	250	250	250
Building Inspection	175,383	170,470	172,780	172,280	175,230
Salaries and Wages	101,165	102,920	104,790	104,790	105,850
Misc Benefits	124	1,030	1,030	1,030	1,030
Other Purch Services	-	500	500	500	500
School/Library Books	(42)	500	500	500	500
Office Supplies	1,001	1,000	1,000	1,000	1,000
Building Supplies	651	750	750	750	750
Other Supplies	321	250	250	250	250
Equipment	-	400	400	400	400
Housing Inspection	103,220	107,350	109,220	109,220	110,280
Noncertif.	204,629	205,290	205,290	206,090	197,080
Salaries and Wages	117,193	119,350	121,720	121,720	122,190
Misc Benefits	2,496	2,760	2,760	2,760	2,760
Purch Property Services	53,310	55,000	55,000	59,000	59,000
Repairs/Maintenance	42,567	38,600	38,600	43,600	43,600
Other Purch Services	87,300	89,250	89,250	89,250	89,250
Office Supplies	752	700	700	700	700
Energy	371,325	401,800	401,800	402,800	365,500
Building Supplies	17,544	27,000	27,000	27,000	27,000
Facilities Management	897,116	939,750	942,120	952,920	907,080

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

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Salaries and Wages	199,629	209,070	213,220	213,220	193,340
Misc Benefits	1,354	2,100	2,100	1,250	2,100
Other Purch Services	152	-	-	-	-
Office Supplies	474	500	500	500	500
Misc Expenses & Fees	128,683	125,000	125,000	125,000	125,000
Adult & Administrative Servi	330,292	336,670	340,820	339,970	320,940
Food Service Supplies	30	-	-	-	-
Other Supplies	-	-	-	-	-
Mansfield Challenge - Winte	30	-	-	-	-
Salaries and Wages	1,598	1,500	1,500	1,500	1,500
Other Purch Services	1,160	500	500	2,000	500
Youth Employment - MMS	2,758	2,000	2,000	3,500	2,000
Cert Wages	(16,345)	(16,340)	(16,340)	(16,340)	(16,340)
Noncertif.	648	-	-	-	-
Salaries and Wages	159,778	171,180	174,080	174,080	166,290
Misc Benefits	2,092	3,110	3,110	2,450	2,610
Prof & Tech Services	12,501	9,950	9,950	15,950	10,500
Other Purch Services	134	500	500	500	500
School/Library Books	-	350	350	250	350
Office Supplies	576	650	650	650	650
Other Supplies	2,290	2,650	2,650	2,650	2,650
Misc Expenses & Fees	377	-	-	-	-
Youth Services	162,051	172,050	174,950	180,190	167,210
Salaries and Wages	192,191	200,430	203,340	169,640	203,460
Misc Benefits	1,589	1,990	1,990	1,600	2,100
Prof & Tech Services	-	-	-	9,000	-
Other Purch Services	2,680	2,700	2,700	2,700	2,670
School/Library Books	43	150	150	100	150
Office Supplies	1,161	1,200	1,200	1,200	1,200
Equipment	200	-	-	-	-
Senior Services	197,864	206,470	209,380	184,240	209,580
Salaries and Wages	458,411	499,870	508,160	508,160	519,890
Misc Benefits	1,705	3,400	3,400	3,330	3,730
Prof & Tech Services	2,376	1,000	1,000	1,000	1,000
Rentals	1,000	530	530	110	-

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

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Other Purch Services	948	1,050	1,050	740	850
Instructional Supplies	2,430	3,000	3,000	3,000	3,000
School/Library Books	82,917	107,090	107,090	107,090	107,090
Building Supplies	2,350	100	100	190	1,000
Equipment	36,499	38,800	38,800	35,500	38,000
Library Services	588,636	654,840	663,130	659,120	674,560
Contrib to Area Agencies	317,939	303,340	303,340	303,340	308,520
Contributions - Area Agenci	317,939	303,340	303,340	303,340	308,520
Salaries and Wages	222,531	218,440	223,470	221,480	224,920
Misc Benefits	1,840	5,140	5,140	5,140	4,530
Prof & Tech Services	-	-	-	-	-
Office Supplies	711	600	600	600	600
Other Supplies	-	4,500	4,500	4,500	4,500
Planning & Development Ac	225,082	228,680	233,710	231,720	234,550
Misc Benefits	361	500	500	500	430
Prof & Tech Services	388	-	-	-	650
Other Purch Services	5,437	7,500	7,500	7,500	8,500
School/Library Books	18	100	100	100	100
Planning/Zoning Inland/W	6,204	8,100	8,100	8,100	9,680
Misc Expenses & Fees	4,183	6,400	6,400	6,400	6,400
Boards and Commissions	4,183	6,400	6,400	6,400	6,400
Cert Wages	(14,910)	-	-	-	-
Salaries and Wages	-	(11,700)	(11,700)	(11,700)	(11,700)
Benefits	1,549,598	1,541,140	1,541,140	1,590,123	1,605,620
Medical Ben.	662,683	823,800	823,800	823,180	728,900
Employee Benefits	2,197,371	2,353,240	2,353,240	2,401,603	2,322,820
Salaries and Wages	-	-	-	-	-
Insurance	122,905	126,970	126,970	129,470	133,160
Insurance (LAP)	122,905	126,970	126,970	129,470	133,160
Misc Expenses & Fees	-	175,000	64,310	-	80,000
Contingency	-	175,000	64,310	-	80,000
Trans Out-Spec Rev Fund	519,160	576,700	576,700	576,700	572,000

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
Trans Out-Debt Serv Fd	825,000	825,000	825,000	825,000	675,000
Trans Out-Capital Proj	561,000	1,014,210	1,014,210	1,014,210	992,550
Trans Out-Trust Agency	52,500	73,400	73,400	73,400	80,000
Other Financing Uses	1,957,660	2,489,310	2,489,310	2,489,310	2,319,550
Total General Fund-Town	\$ 13,840,604	\$ 14,945,330	\$ 14,945,330	\$ 14,945,330	\$ 14,895,170

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

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
61101 Regular Instruction	\$ 7,774,903	\$ 8,057,480	\$ 8,014,740	\$ 8,035,920	\$ 7,980,780
61102 English	35,871	49,520	49,520	49,520	49,520
61104 World Languages	8,754	10,090	10,090	10,090	9,820
61105 Health & Safety	6,744	7,730	7,730	7,730	7,730
61106 Physical Education	14,161	12,690	12,690	12,690	12,690
61107 Art	12,745	14,060	14,060	14,060	14,060
61108 Mathematics	18,135	75,470	75,470	75,470	25,970
61109 Music	13,039	17,300	17,300	17,300	17,300
61110 Science	26,807	30,750	30,750	30,750	30,750
61111 Social Studies	13,692	20,680	20,680	20,680	20,680
61115 Information Technology	222,534	201,250	201,250	201,250	201,250
61122 Family & Consumer Science	2,957	9,080	9,080	9,080	9,080
61123 Technology Education	13,920	10,830	10,830	10,830	10,830
61201 Special Ed Instruction	1,340,913	1,348,040	1,306,180	1,306,180	1,571,930
61202 Enrichment	396,333	412,820	412,820	412,820	422,580
61204 Preschool	323,968	319,460	318,700	319,470	333,410
61310 Remedial Reading/Math	321,326	341,040	340,590	322,070	355,170
61400 Summer School	42,554	54,500	54,500	54,500	54,500
61600 Tuition Payments	104,256	-	-	-	50,000
61900 Central Service-Instr Suppl.	142,840	159,760	159,760	159,760	159,760
62102 Guidance Services	138,294	146,000	146,000	146,000	151,840
62103 Health Services	215,304	210,650	210,650	210,650	214,090
62104 Outside Eval/Contracted Ser	239,064	230,500	230,500	230,500	230,500
62105 Speech And Hearing Services	140,473	158,840	147,240	147,240	156,800
62106 Pupil Services - Testing	30	6,570	6,570	6,570	6,570
62108 Psychological Services	287,396	299,630	238,640	238,640	306,660
62201 Curriculum Development	120,443	141,100	123,780	123,780	123,780
62202 Professional Development	35,840	36,990	36,990	36,990	36,990
62302 Media Services	80,595	71,200	71,200	71,200	71,400

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

Description	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Amended	FY 12/13 Estimated	FY 13/14 Proposed
62310 Library	265,678	299,740	299,470	299,470	304,710
62401 Board Of Education	405,606	385,860	590,060	378,500	374,140
62402 Superintendent's Office	343,854	363,720	351,780	351,780	340,210
62404 Special Education Admin	277,106	292,970	292,970	292,970	298,130
62520 Principals' Office Services	1,031,714	1,033,930	1,033,930	1,033,930	1,050,140
62521 Support Services - Central	16,522	16,490	16,490	16,490	16,490
62523 Field Studies	12,351	13,500	13,500	13,500	13,500
62601 Business Management	320,593	255,270	262,010	332,010	334,900
62710 Plant Operations - Building	1,533,972	1,488,790	1,465,780	1,466,440	1,460,740
62801 Regular Transportation	819,810	710,300	710,300	710,300	767,070
62802 Spec Ed Transportation	216,095	112,000	112,000	112,000	162,000
63430 After School Program	42,610	40,330	40,330	40,330	40,330
63440 Athletic Program	30,847	36,190	36,190	36,190	36,190
68000 Employee Benefits	3,078,210	3,038,190	3,038,190	3,036,760	3,059,180
69000 Transfers Out To Other Fun	96,050	46,850	46,850	46,850	46,850
Unallocated Reduction					(352,860)
Total General Fund - Board	\$ 20,584,909	\$ 20,588,160	\$ 20,588,160	\$ 20,449,260	\$ 20,588,160

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 2013/2014 budget is 27.85 mills. This means that \$27.85 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.