

Town of Mansfield

*Adopted Budget
2009/2010*



*Town Meeting - May 12, 2009
Referendum – June 16, 2009*

TABLE OF CONTENTS

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

SUPPLEMENTAL INFORMATION

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

TOWN OF MANSFIELD

NOTICE AND WARNING

TOWN MEETING

The Electors of the Town of Mansfield and all persons who are entitled to vote in Town Meeting mentioned in the following warning are hereby warned and notified that the Annual Town Meeting for Budget Consideration will be held on Tuesday, May 12, 2009 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, 2009 to June 30, 2010, which Proposed Budgets were adopted by the Town Council on April 20, 2009 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this 22nd day of April 2009.
Mary Stanton, Town Clerk

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$33,085,320 is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2009 to June 30, 2010.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$1,317,255 is hereby adopted as the capital improvements to be undertaken during fiscal year 2009/10 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2009 to June 30, 2010 in the amount of \$900,000 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, 2009 to June 30, 2010 in the amount of \$33,085,320 which proposed budget was adopted by the Council on April 20, 2009, 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, 2009 to June 30, 2010 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, 2009 to June 30, 2010 in the amount of \$1,317,255 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 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, 2009 to June 30, 2010 in the amount of \$900,000 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 12, 2009

Dear Mansfield Voters:

The Town Council has closely reviewed all aspects of the Town Manager's Proposed Fiscal Year 2009/10 Budget. The Council conducted its review over numerous budget workshops, which featured in-depth discussions regarding the appropriate level of various municipal services, including the library and fire and emergency services. During the workshops Council also reviewed the impact of various staffing reductions on municipal services, town staff wage freezes and concessions, and the question of how to deal with the loss in intergovernmental and other revenues, as well as the uncertainty of state funding.

With the loss of approximately \$1.2 million in revenues, and a modest increase of 0.5% to the Grand List, the Town Council needed to make significant reductions in the proposed budget to limit the increase in the mill rate. To accomplish this task, the Council worked cooperatively with both the Mansfield Board of Education and the Region 19 Board of Education to reduce their respective budgets. The Mansfield Board subsequently reduced its budget by an additional \$235,000, while the Region Board further lowered its budget by \$240,000 or \$136,315 for Mansfield residents. These reductions combined with various reductions in the Town budget and a proposed \$35,000 increase in revenues for fire code safety fees, reduced the proposed .91 mill rate increase to an estimated .47 mill increase. An estimated mill rate of 25.71 would be needed to fund Council's adopted budget, representing a 1.88% increase over the current year.

The budget as approved by the Council on April 20, 2009 reflects a reduction of \$159,890 or 1.26% for the Town General Fund, and a reduction of \$335,230 or 1.6% for the Mansfield Board of Education over the current year adopted budget. Mansfield's share of the Region 19 budget reflects a reduction of \$192,888 or 1.9% over the current year. Combined, the overall budget including Mansfield's share of the Region 19 budget presents a \$688,008 or 1.6% reduction from the current year.

THE NUMBERS:

Grand List and Estimated Changes in the Tax Warrant:

The October 2008 Grand List is \$926,094,925. This represents an increase of \$4,319,611 or 0.5 percent compared to the October 2007 Grand List of \$921,775,314.

Non-tax Revenues

Non-tax revenues are estimated to decrease by \$1,163,790 or the equivalent of approximately 1.26 mills on the October 2008 Grand List. The major changes include a decrease of \$722,340 in state support for General Government, a \$44,160 decrease in state support for education, a \$410,380 decrease in Miscellaneous (primarily interest income) and a \$34,800 decrease for licenses and permits (primarily the result of a decrease in building permits and the conveyance tax). This estimate also includes an increase of \$35,000 in Charges for Services, mainly due to new revenue expected from fire safety code fees.

General Government Expenditures:

General Government expenditures, exclusive of the Mansfield Board of Education, have decreased by 1.26 percent. Staffing reductions, wage freezes and concessions by Town employees account for the primary reasons for this decrease. The General Government budget contains no service improvements and actually reflects a reduction in services in the areas of Building and Housing Inspection, Human Services, Library Services, Fire Marshal and Fire and Emergency Services .

Mansfield Board of Education Expenditures:

The Mansfield Board of Education budget has decreased by \$335,230 or by 1.6 percent from \$20,930,800 to \$20,595,570. The Board of Education budget reduction is primarily attributable to the net reduction of two certified positions and six non-certified positions offset by negotiated salary increases. An additional reduction in certified staff for \$228,176 will be primarily offset by the federal stimulus funds. Other reductions include: educational technology equipment \$90,000; reduction of one school bus \$45,000; maintenance overtime \$30,000; and special education summer school, outplacement and transportation \$102,000. An increase of \$155,560 is reflected in the cost of medical insurance.

Region 19 Board of Education:

Region 19 Board of Education expenditures have increased by \$116,230 or by 0.6 percent from \$18,313,770 to \$18,430,000. Net expenditures to be paid by the member towns have increased by \$107,260 from \$17,366,670 to \$17,473,930. Mansfield's share for 2009/10 will actually decrease by \$192,888, a 1.9% decrease over last year - \$10,117,705 to \$9,924,817. Mansfield's proportionate share is influenced by a decreasing number of students relative to other member towns.

Capital Fund Budget:

The proposed Capital Fund Budget of \$1,317,255 will be financed as follows: \$395,000 from state and other revenue (primarily Pequot-Mohegan grant, ambulance fees and property taxes), \$182,255 from other state & federal grants, \$150,000 from the Day Care Fund, \$15,000 from the Management Services Fund, a proposed bond issue of \$250,000 and a proposed lease purchase of \$325,000.

The major items in this year's proposed budget include \$63,000 in public safety equipment, \$204,455 for town building maintenance, \$855,500 in public works equipment and road repairs, \$155,000 for General Government initiatives, and \$39,300 for community services projects.

Capital and Nonrecurring Fund:

The proposed CNR Fund Budget is \$900,000. This includes: a transfer to the Capital Fund of \$395,000; a Transfer to the Debt Service Fund of \$150,000; a transfer to the Management Services Fund of \$150,000 for technology expenses; a transfer to the Property Tax Revaluation Fund of \$25,000; a \$50,000 subsidy for the Parks & Recreation Program; a transfer of \$80,000 for debt retirement on a fire truck and a transfer of \$50,000 to the Compensated Absence Fund.

Conclusion

In partnership with the Regional Board of Education and the Mansfield Board of Education, the Council has collectively reduced proposed Fiscal Year 2009/10 expenditures by over \$688,000. The budget presented for the Town Meeting is designed to provide quality services to our residents, while controlling expenditures to meet current economic conditions.

Sincerely,

Elizabeth C. Paterson, Mayor

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

The Budget Process

1. During January 2009 each department head submitted their budget requests to the Town Manager indicating the program, activities, and work accomplished in the current fiscal year and to be accomplished during the ensuing year.
2. March 23, 2009, 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 2, 2009 and one on April 23, 2009. A Public Hearing was held on April 13, 2009.
5. On April 20, 2009 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 12, 2009. This meeting shall consider the budget presented to it by the Council and may approve, lower, or raise the budget of any program. If the annual Town Meeting refuses or neglects to adopt a budget, the budget will be returned to the Council for its consideration. The Council shall return the same or a revised budget to a Town Meeting called by the Council for a date no later than ten days after the first meeting. This Town Meeting shall also approve, lower, or raise the budget of any program. Should the Town Meeting then fail or refuse to adopt a budget, the budget appropriation last proposed by the Council shall be in full effect.
7. The budget approved by the Town Meeting or adopted by the Town Council shall be subject to appeal if within 21 days after approval, electors present a petition requesting the budget be repealed and replaced by a substitute budget. The petition shall be in certain form and signed by not less than 2% of the electors as determined by the revised registry list last completed.
8. If the Town Clerk determines the petition to be sufficient, the Town Clerk shall so certify to the Town Council within five days after receipt of the petition. If insufficient, a legal notice shall be placed in a newspaper of general circulation in the Town, and no further proceedings will be necessary.
9. After certification, the question shall be submitted to a referendum of eligible voters at the budget Town Meeting. At least 10 days prior to the referendum, the Town Council shall publish notice of the referendum in a newspaper having circulation in the Town. The notice shall state the date and hours the referendum will be held, and the text of the question as it will appear. The referendum shall be held on a Tuesday.
10. If the vote to repeal succeeds, the Town Council shall, no later than midnight on June 30th, adopt a substitute budget and a substitute resolution establishing the tax rate and file such budget and resolution with the Town Clerk.

How to participate and make a motion

Commenting:

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

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

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

Making a motion:

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

What is a Program?

General Fund (Operating budget):

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

Capital Fund

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

Capital Nonrecurring Reserve Fund

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

EXPENDITURE BUDGET SUMMARY

<u>TOWN:</u>	<u>08/09 Adopted as Amended</u>	<u>09/10 Proposed</u>	<u>Increase/Decrease Amount</u>	<u>Percentage</u>
General Government:				
Operating Budget	\$ 12,234,640	\$ 11,989,750	\$ (244,890)	(2.00%)
Debt Contribution - Town	415,000	500,000	85,000	20.48%
Total	12,649,640	12,489,750	(159,890)	(1.26%)
Mansfield Board of Ed.	20,930,800	20,595,570	(335,230)	(1.60%)
Total Town of Mansfield	<u>\$ 33,580,440</u>	<u>\$ 33,085,320</u>	<u>\$ (495,120)</u>	<u>(1.47%)</u>

<u>RECAP:</u>	<u>08/09 Adopted as Amended</u>	<u>09/10 Proposed</u>	<u>Increase/Decrease Amount</u>	<u>Percentage</u>
General Fund Contribution - R-19	\$ 10,117,705	\$ 9,924,817	\$ (192,888)	(1.91%)
Net Town Expenditures	33,580,440	33,085,320	(495,120)	(1.47%)
Total Commitments	<u>\$ 43,698,145</u>	<u>\$ 43,010,137</u>	<u>\$ (688,008)</u>	<u>(1.57%)</u>

<u>SUMMARY OF REDUCTIONS:</u>	<u>09/10 As Submitted</u>	<u>09/10 Proposed</u>	<u>Council/Board Reductions</u>
Town of Mansfield	\$ 12,489,750	\$ 12,489,750	\$ -
Mansfield Board of Education	20,830,570	20,595,570	(235,000)
General Fund Contribution - R-19 *	10,061,132	9,924,817	(136,315)
	<u>\$ 43,381,452</u>	<u>\$ 43,010,137</u>	<u>\$ (371,315)</u>

ESTIMATED TAX WARRANT AND LEVY
TOWN OF MANSFIELD
2009/10

Amount to Raise by Taxation	Dollars	Equivalent Mill Rate
1. Proposed Budget		
Mansfield School Board	20,595,570	
Town General Government	12,489,750	
Total Town	33,085,320	
Region 19 General Fund Contribution	9,924,817	46.44
2. Less:		
Tax Related Items	510,000	
Non-Tax Revenues	19,135,660	
App. Of Fund Balance	19,645,660	21.21
Amount to Raise by Taxes (current levy)	\$23,364,477	25.23

Tax Warrant Computation

1. Amount to Raise by Taxes (current levy)	\$23,364,477	25.23
2. Reserve for Uncollected Taxes @ 1.78% of levy	415,000	0.45
3. Elderly Programs	34,300	0.04

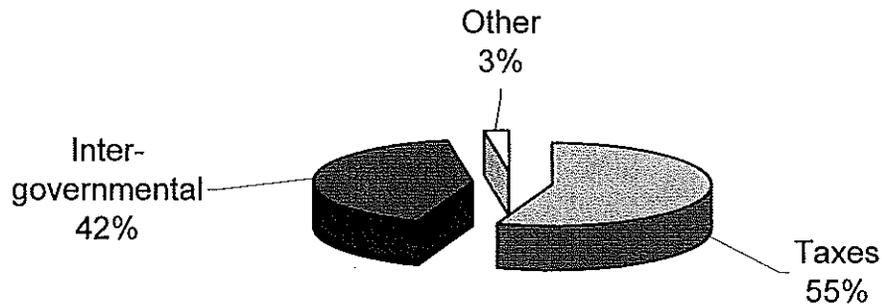
Tax Warrant

\$23,813,777 25.71

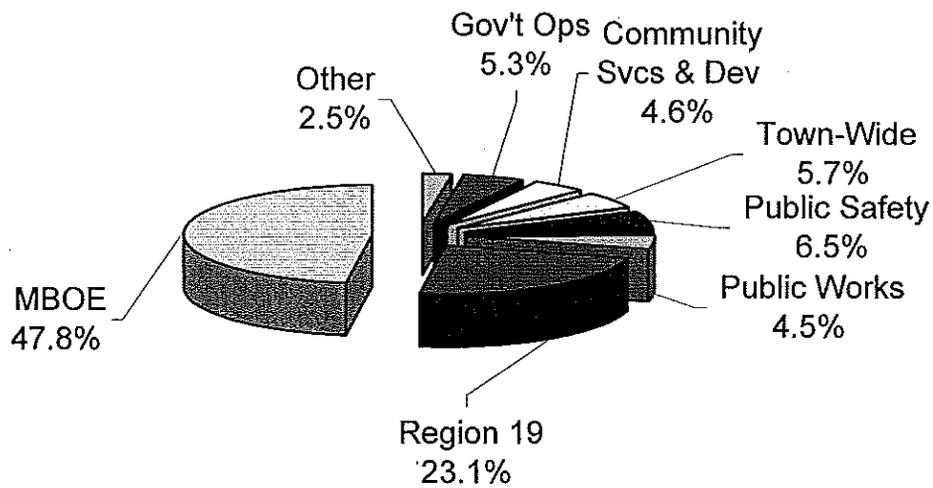
Mill Rate Computation

1. Tax Warrant	23,813,777	=	25.71
2. Taxable Grand List	926,094,925		
Proposed Mill Rate	25.71		
Current Mill Rate	25.24		
Increase (Decrease)	0.47		
Percent Increase (Decrease)	1.88%		

General Fund FY '10 Revenues



General Fund FY '10 Expenditures



Summary of Revenues
and Expenditures

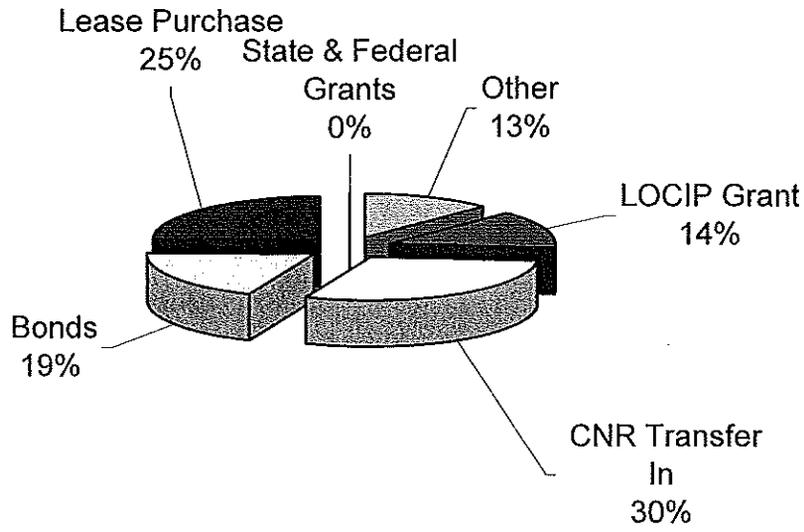
2009/10 over 2008/09

	Budget As Amended 08/09	Proposed Budget 09/10	Change	Percent Change
<u>Revenues:</u>				
Taxes and Related Items	\$23,398,695	\$23,874,477	\$475,782	2.0%
Intergovernmental	18,822,610	18,052,460	(770,150)	(4.1%)
Other Revenues	1,476,840	1,083,200	(393,640)	(26.7%)
Total Revenues	<u>\$43,698,145</u>	<u>\$43,010,137</u>	<u>(\$688,008)</u>	(1.6%)
<u>Expenditures:</u>				
Government Operations	\$2,311,925	\$2,299,060	(\$12,865)	(0.6%)
Public Safety	2,666,110	2,783,540	117,430	4.4%
Public Works	1,916,150	1,920,280	4,130	0.2%
Community Services	1,546,660	1,474,090	(72,570)	(4.7%)
Community Development	524,960	490,350	(34,610)	(6.6%)
Mansfield Board of Education	20,930,800	20,595,570	(335,230)	(1.6%)
Town-Wide Expenditures	2,729,175	2,457,770	(271,405)	(9.9%)
Other Financing Uses	954,660	1,064,660	110,000	11.5%
Total Town of Mansfield	<u>\$33,580,440</u>	<u>\$33,085,320</u>	<u>(\$495,120)</u>	(1.5%)
Contributions to Region 19	10,117,705	9,924,817	(192,888)	(1.9%)
Total General Fund	<u>\$43,698,145</u>	<u>\$43,010,137</u>	<u>(\$688,008)</u>	(1.6%)

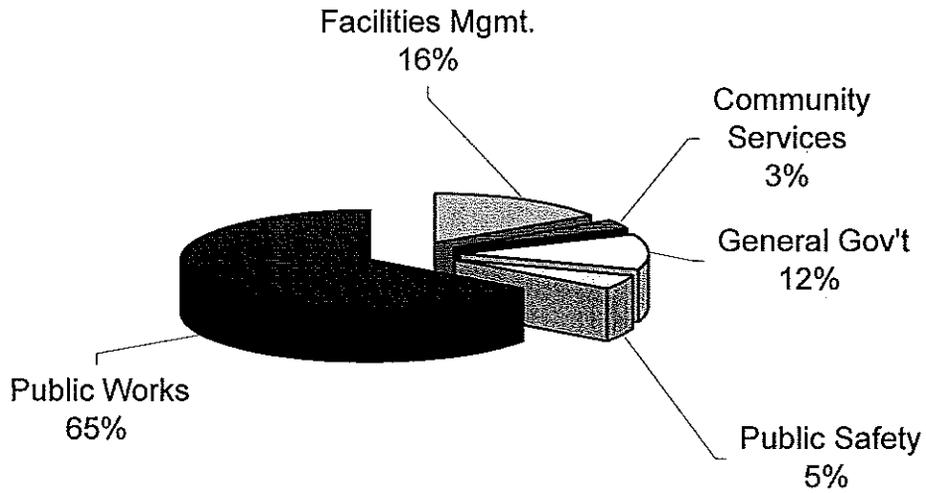
GENERAL FUND
MAJOR COST DRIVERS - FY 2009/10

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10	Increase/ (Decrease)	% Incr/(Decr)
General Fund - Town							
Other Purch Services	\$ 855,220	\$ 965,730	\$ 961,650	\$ 989,382	\$ 1,124,440	\$ 162,790	16.93%
Trans Out-Debt Serv Fd	400,000	415,000	415,000	415,000	500,000	85,000	20.48%
Purch Property Services	86,763	71,070	71,070	96,570	95,540	24,470	34.43%
Rolling Stock Supplies	145,574	135,550	135,550	148,250	146,240	10,690	7.89%
Medical Ben.	904,074	1,064,960	1,066,400	1,071,330	1,076,190	9,790	0.92%
Energy	556,769	625,200	625,200	625,650	631,400	6,200	0.99%
Land/Rd Maint Supplies	22,380	16,850	16,850	22,600	22,600	5,750	34.12%
Repairs/Maintenance	117,697	97,700	97,700	104,952	101,750	4,050	4.15%
Equipment	15,401	20,000	20,000	18,900	21,200	1,200	6.00%
Food Service Supplies	3,413	1,950	1,950	3,100	2,900	950	48.72%
Expend Reductions	(39,320)	(1,950)	(1,950)	(1,950)	(1,360)	590	(30.26%)
Rentals	1,909	530	530	530	530	-	
Insurance	175,959	172,880	169,330	169,330	169,330	-	
Trans Out-Spec Rev Fund	967,420	464,660	464,660	464,660	464,660	-	
Trans Out-Capital Proj		25,000	25,000	25,000	25,000	-	
Trans Out-Trust Agency	50,000	50,000	50,000	50,000	50,000	-	
Building Supplies	39,264	57,900	55,900	56,150	55,850	(50)	(0.09%)
Contrib to Area Agencies	302,819	315,780	315,780	314,580	314,970	(810)	(0.26%)
Instructional Supplies	4,557	5,800	4,800	5,000	3,900	(900)	(18.75%)
Other Supplies	33,532	23,650	23,650	22,150	22,450	(1,200)	(5.07%)
Office Supplies	47,475	49,240	50,820	50,910	47,800	(3,020)	(5.94%)
Misc Benefits	121,911	144,240	140,815	135,505	137,020	(3,795)	(2.70%)
School/Library Books	117,828	129,680	121,180	96,830	107,320	(13,860)	(11.44%)
Prof & Tech Services	324,403	290,720	284,720	268,430	259,910	(24,810)	(8.71%)
Benefits	1,167,135	1,319,430	1,318,850	1,302,700	1,273,730	(45,120)	(3.42%)
Misc Expenses & Fees	90,522	141,260	316,855	91,760	133,500	(183,355)	(57.87%)
Salaries and Wages	5,900,526	6,046,810	5,897,330	5,914,180	5,702,880	(194,450)	(3.30%)
111 General Fund - Town	\$ 12,413,231	\$ 12,649,640	\$ 12,649,640	\$ 12,461,499	\$ 12,489,750	\$(159,890)	

**Capital Fund
FY '10 Revenues**



**Capital Fund
FY '10 Expenditures**



CAPITAL FUND BUDGET SUMMARY
2009/10

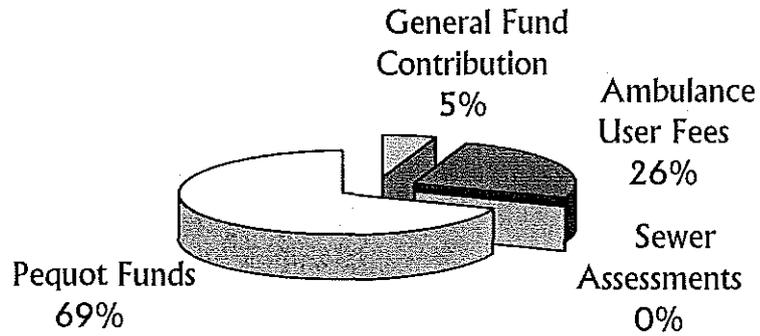
	08/09 <u>As Amended</u>	09/10 <u>Proposed</u>
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 273,085	\$ 395,000
Infrastructure Grant (LOCIP)	189,215	182,255
Federal and State Grants	1,172,800	
Bonds	393,200	250,000
Lease Purchase	508,000	325,000
Other	50,000	165,000
	\$ 2,586,300	\$ 1,317,255
	\$ 2,586,300	\$ 1,317,255

	08/09 <u>As Amended</u>	09/10 <u>Proposed</u>
Estimated Expenditures:		
General Government	\$ 102,000	\$ 155,000
Public Safety	151,000	63,000
Community Services	57,300	39,300
Facilities Management	50,000	204,455
Public Works	2,226,000	855,500
	\$ 2,586,300	\$ 1,317,255
	\$ 2,586,300	\$ 1,317,255

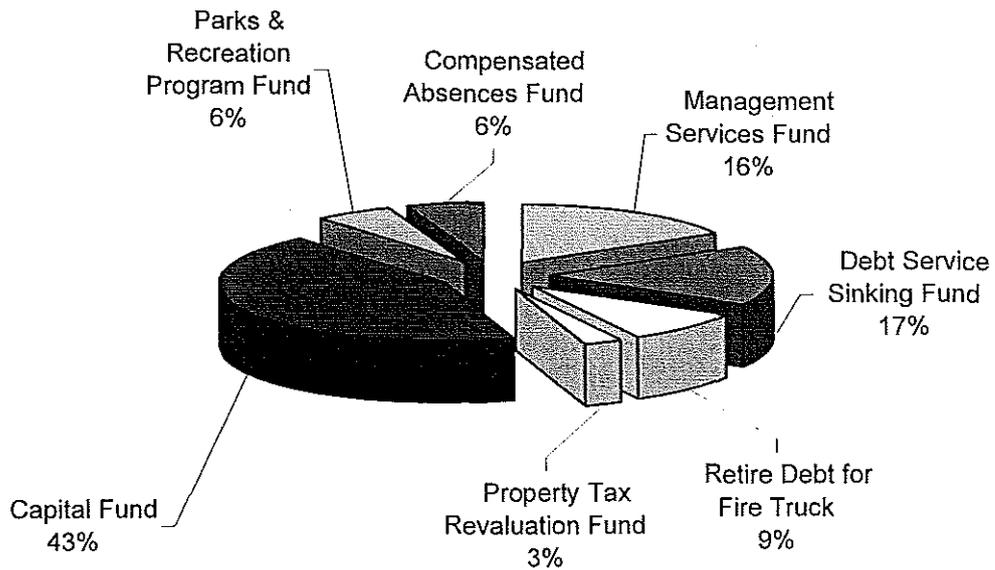
TOWN OF MANSFIELD
CAPITAL FUND BUDGET FINANCING PLAN - FISCAL YEAR 2009/2010

	Budget 2009/10	General Fund	LOCIP	CNR Fund	Management Services Fund	Daycare Fund	Bonds	Lease/ Purchase
General Government								
Strategic Planning/Organization Develop.	30,000			30,000				
Prof & Tech Services - Storrs Center Proj.	50,000			50,000				
Financial Software	50,000							50,000
Council Media Project	25,000			25,000				
Total General Government	155,000	-	-	105,000	-	-	-	50,000
Public Safety								
Fire and Emergency Services								
ET 207 Rescue Standarization	40,000							40,000
Replacement of Hurst Tool Power Units	18,000							18,000
Fire Ponds - 82902	5,000			5,000				
Total Public Safety	63,000	-	-	5,000	-	-	-	58,000
Community Services								
Fitness - Replacement Treadmills	18,000							18,000
Fitness - Replacement Ellipticals	14,000							14,000
Playground Surfacing	5,000			5,000				
MHP, EGVP, OSHF	2,300			2,300				
Total Community Services	39,300	-	-	7,300	-	-	-	32,000
Facilities Management								
Town								
Boiler/Heating/Plumbing at Fire Stations	15,000				15,000			
Daycare Air Conditioning	150,000					150,000		
Education								
Maintenance Projects	4,455			4,455				
Replacement Van	35,000							35,000
Total Facilities Management	204,455	-	-	4,455	15,000	150,000	-	35,000
Public Works								
Large Dump Trucks	150,000							150,000
Snowplows	5,500			5,500				
Salt Storage Building	250,000						250,000	
Road Drainage - 83401	25,000			25,000				
Small Bridges and Culverts - 83302	45,000			45,000				
Large Bridges (over 20 foot span) - 83303	20,000			20,000				
Road/Resurfacing - 83524	300,000		182,255	117,745				
Transportation/Walkways	20,000			20,000				
Lions Club Complex	40,000			40,000				
Total Public Works	855,500	-	182,255	273,245	-	-	250,000	150,000
TOTAL C.I.P.	\$ 1,317,255	\$ -	\$ 182,255	\$ 395,000	\$ 15,000	\$ 150,000	\$ 250,000	\$ 325,000

**Capital Nonrecurring Reserve Fund
FY '10 Revenues**



**Capital Nonrecurring Reserve Fund
FY '10 Expenditures**



CAPITAL AND NONRECURRING RESERVE FUND BUDGET
ESTIMATED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR 2009/10

	Actual 07/08	Adopted Budget 08/09	Estimated 08/09	Town Council Proposed 09/10
SOURCES:				
Revenues:				
General Fund Contribution	\$ 644,000	\$ 25,000	\$ 25,000	\$ 50,000
Property Tax Relief				
Ambulance User Fees	289,884	225,000	265,000	250,000
Interest Income		20,000		
Sewer Assessments	14,400	3,000	3,000	3,000
Pequot Funds	389,462	385,000	349,407	668,391
Total Sources	1,337,746	658,000	642,407	971,391
USES:				
Operating Transfers Out:				
Management Services Fund	200,000	150,000	150,000	150,000
Debt Service Sinking Fund	200,000	75,000	75,000	150,000
Retire Debt for Fire Truck	70,000			80,000
Property Tax Revaluation Fund	25,000	25,000	25,000	25,000
Capital Fund	458,300	273,085	310,026	395,000
Parks & Recreation Program Fund	251,538	50,000	50,000	50,000
Downtown Partnership	63,000			
Retiree Medical Insurance Fund	50,000	50,000		
Compensated Absences Fund	50,000	40,000	40,000	50,000
Total Uses	1,367,838	663,085	650,026	900,000
Excess/(Deficiency)	(30,092)	(5,085)	(7,619)	71,391
Fund Balance/(Deficit) July 1	(5,817)	(35,909)	(35,909)	(43,528)
Fund Balance, June 30	\$ (35,909)	\$ (40,994)	\$ (43,528)	\$ 27,863

PROGRAM BUDGETS

General Fund

Capital Fund

Capital Nonrecurring Reserve Fund

Town of Mansfield
General Fund Program Budget
Fiscal Year 2009/10

Prg #	Program	Actual 2007/08	Adopted 2008/09	Adjusted 2008/09	Estimated 2008/09	Proposed 2009/10
11100	Legislative	\$ 80,378	\$ 76,660	\$ 74,495	\$ 81,055	\$ 68,140
11101	Charter Revision	288	-	-	-	-
12100	Municipal Management	186,322	191,720	187,730	187,990	188,160
12200	Human Resources	129,984	96,420	118,840	141,770	118,260
13100	Town Attorney	52,475	20,000	20,000	25,000	40,000
13200	Probate	1,885	2,120	2,120	2,120	1,490
14200	Registrars	39,004	62,560	54,360	54,220	56,240
15100	Town Clerk	185,448	182,440	184,710	181,805	184,870
15200	General Elections	14,390	17,550	17,550	12,940	12,650
16100	Finance Administration	68,052	71,160	71,160	70,310	47,370
16200	Accounting & Disbursements	253,184	272,550	258,270	257,910	250,800
16300	Revenue Collections	142,898	149,820	148,630	143,067	131,480
16402	Property Assessment	174,686	198,510	197,490	209,120	195,450
16510	Central Copying	40,336	39,000	39,000	39,000	39,000
16511	Central Services	34,389	33,500	33,500	33,500	33,500
16600	Information Technology	54,550	64,700	64,700	64,700	67,000
30900	Facilities Management	769,561	839,370	839,370	863,770	864,650
21200	Police Services	821,511	930,790	843,690	881,180	954,230
21300	Animal Control	82,774	85,740	88,070	88,222	86,870
22101	Fire Marshal	117,617	119,870	123,040	123,440	111,520
22155	Fire & Emerg Services Admin	198,885	205,970	207,700	207,500	206,850
22160	Fire & Emergency Services	1,484,803	1,382,330	1,353,640	1,366,590	1,374,950
23100	Emergency Management	32,227	35,140	49,970	49,970	49,120
30100	Public Works Administration	72,696	44,890	32,680	35,170	88,410
30200	Supervision & Operations	82,576	87,080	87,080	87,080	86,580
30300	Road Services	743,302	755,070	754,330	745,630	654,450
30400	Grounds Maintenance	293,449	329,730	314,150	322,200	341,620
30600	Equipment Maintenance	513,630	544,110	544,510	550,330	570,210
30700	Engineering	159,728	183,400	183,400	179,250	179,010
42100	Human Services Administration	258,496	277,430	277,430	277,430	279,600
42202	Mansfield Challenge - Winter	3,143	2,650	2,650	2,650	2,650
42204	Youth Employment - Middle Sch	4,600	4,000	4,000	4,000	2,000
42210	Youth Services	94,960	137,620	125,870	125,870	126,470
42300	Senior Services	208,734	217,000	216,360	216,560	191,550

Town of Mansfield
General Fund Program Budget
Fiscal Year 2009/10

Prg #	Program	Actual 2007/08	Adopted 2008/09	Adjusted 2008/09	Estimated 2008/09	Proposed 2009/10
43100	Library Services Admin	588,102	613,220	604,570	578,510	573,100
44100	Parks & Recreation					
45000	Contributions To Area Agency	302,819	315,780	315,780	314,580	298,720
30800	Building Inspection	153,628	160,490	160,490	160,770	122,920
30810	Housing Inspection	119,008	127,610	103,760	103,760	113,610
51100	Planning Administration	218,312	230,160	230,160	227,460	226,820
52100	Planning/Zoning Inland/Wetlnd	10,596	24,050	24,050	19,550	20,500
58000	Boards and Commissions	5,268	6,500	6,500	6,500	6,500
71000	Employee Benefits	2,073,209	2,384,890	2,385,750	2,324,530	2,350,420
72000	Insurance	123,908	121,880	118,330	118,330	118,330
73000	Contingency		49,500	225,095		(10,980)

Other Financing Uses:

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

Mansfield Board of Education:

60001	Education - K to 8	19,587,606	20,930,800	20,930,800	20,573,980	20,595,570
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Total Proposed GF Budget 09/10		\$ 32,000,837	\$ 33,580,440	\$ 33,580,440	\$ 33,013,979	\$ 33,085,320
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Town of Mansfield
 Capital Fund Program Budget
 Fiscal Year 2009/10

Program	Adjusted 2007/08	Adopted 2008/09	Adjusted 2008/09	Estimated 2008/09	Proposed 2009/10
1 General Government	\$ 87,660	\$ 102,000	\$ 102,000	\$ 102,000	\$ 155,000
2 Public Safety	289,740	151,000	151,000	151,000	63,000
3 Community Services	64,400	57,300	57,300	57,300	39,300
4 Facilities Management	80,000	50,000	50,000	50,000	204,455
5 Public Works	1,921,000	2,226,000	2,226,000	2,226,000	855,500
 Total Proposed CP Budget 09/10	 <u>\$ 2,442,800</u>	 <u>\$ 2,586,300</u>	 <u>\$ 2,586,300</u>	 <u>\$ 2,586,300</u>	 <u>\$ 1,317,255</u>

Town of Mansfield
 Capital Nonrecurring Reserve Fund Program Budget
 Fiscal Year 2009/10

Program	Actual 2007/08	Adopted 2008/09	Adjusted 2008/09	Estimated 2008/09	Proposed 2009/10
1 Management Services Fund	\$ 200,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
2 Debt Service Fund	200,000	75,000	75,000	75,000	150,000
3 Property Tax Revaluation Fund	25,000	25,000	25,000	25,000	25,000
4 Capital Projects Fund	458,300	273,085	310,026	310,026	395,000
5 Parks & Recreation Fund	251,538	50,000	50,000	50,000	50,000
6 Retiree Medical Insurance Fund	50,000	50,000			
7 Compensated Absences Fund	50,000	40,000	40,000	40,000	50,000
8 Retire Fire Truck Debt	70,000				80,000
9 Mansfield Downtown Partnership	63,000				
10 Town Manager Search					
Total Proposed CNR Budget 09/10	\$ 1,367,838	\$ 663,085	\$ 650,026	\$ 650,026	\$ 900,000

SUPPLEMENTAL INFORMATION

GRAND LIST COMPARISON FOR
FISCAL YEAR 09/10

	Net Abstract *	Net Abstract *	Change	% Change
	10/1/2007	10/1/2008		
Real Estate	\$ 817,855,890	\$ 825,436,800	\$ 7,580,910	0.9%
Personal Property	34,769,289	33,680,338	(1,088,951)	(3.2%)
Motor Vehicles	69,150,135	66,977,787	(2,172,348)	(3.1%)
Grand Totals	<u>\$ 921,775,314</u>	<u>\$ 926,094,925</u>	<u>\$ 4,319,611</u>	<u>0.5%</u>

GRAND LIST COMPARISON FOR
FISCAL YEAR 08/09

	Net Abstract *	Net Abstract *	Change	% Change
	10/1/2006	10/1/2007		
Real Estate	\$ 802,747,880	\$ 817,855,890	\$ 15,108,010	1.9%
Personal Property	33,483,697	34,769,289	1,285,592	3.8%
Motor Vehicles	69,386,842	69,150,135	(236,707)	(0.3%)
Grand Totals	<u>\$ 905,618,419</u>	<u>\$ 921,775,314</u>	<u>\$ 16,156,895</u>	<u>1.8%</u>

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

**Top Ten Taxpayers
October 1, 2008 Grand List**

The list percentages are calculated by dividing the individual property assessment by the October 1, 2008 Net Grand List Total of \$926,094,925

PROPERTY OWNER	DESCRIPTION	ASSESSMENT	% OF TAXABLE GRAND LIST
Connecticut Light & Power	Public Utility	\$ 11,361,398	1.23%
Mansfield-Eastbrook Dev Corp LLC	Eastbrook Mall	7,000,000	0.76%
ING US Students No 8 LLC	Apartments	6,525,960	0.70%
Celeron Square Associates	Apartments	6,496,280	0.70%
Glen Ridge Cooperative, Inc.	Housing Co-Op	5,960,850	0.64%
New Samaritan Corp.	Nursing Home	5,332,180	0.58%
Colonial BT LLC	Apartments	5,141,430	0.56%
ING US Students No 1 LLC	Apartments	4,960,340	0.54%
Carriage Polo Run LLC	Apartments	3,956,470	0.43%
Hayes-Kaufman Mansfield Assoc.	Shopping Plaza	3,713,920	0.40%
Total Top Ten Assessments		<u>\$ 60,448,828</u>	6.53%

Town of Mansfield
Revenue Budget Summary by Source

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
111 General Fund - Town					
401 Taxes and Related Items					
40101 Current Year Levy	21,314,099	22,888,695	22,888,695	22,895,000	23,364,477
40102 Prior Year Levy	161,383	200,000	200,000	260,000	200,000
40103 Interest & Lien Fees	114,354	125,000	125,000	150,000	125,000
40104 Motor Vehicle Supplement	181,327	175,000	175,000	185,000	175,000
40105 Susp. Coll. Taxes - Trnsc.	17,165	6,000	6,000	30,000	6,000
40106 Susp. Coll. Int. - Trnsc.	21,453	4,000	4,000	40,000	4,000
40108 Motor Vehicle Penalty	2,023			400	
40109 Collection Fees	165				
Total	21,811,969	23,398,695	23,398,695	23,560,400	23,874,477
402 Licenses and Permits					
40201 Misc Licenses & Permits	2,582	2,100	2,100	2,500	2,500
40202 Sport Licenses	540	700	700	700	700
40203 Dog Licenses	7,851	7,500	7,500	7,800	7,800
40204 Conveyance Tax	229,079	150,000	150,000	80,000	150,000
40210 Trailer & Subdivision Permits	4,195	8,000	8,000	5,000	6,000
40211 Zoning Permits	16,162	20,000	20,000	18,000	18,000
40212 Zba Applications	1,010	2,000	2,000	3,850	4,000
40214 Iwa Permits	1,950	5,000	5,000	5,250	6,000
40223 Sewer Permits		50	50	50	50
40224 Road Permits	2,150	1,500	1,500	1,300	1,300
40230 Building Permits	199,344	210,000	210,000	155,000	175,000
40231 Adm Cost Reimb-permits	170	100	100	110	100
40232 Housing Code Permits	62,515	84,900	84,900	84,900	86,000
40233 Housing Code Penalties		100	100	100	100
40234 Landlord Registrations	1,580	1,000	1,000	1,000	600
Total	529,128	492,950	492,950	365,560	458,150
404 Fed. Support Gov					
40352 Payment In Lieu Of Taxes	1,927	1,850	1,850	1,850	1,850
40357 Social Serv Block Grant	3,657	3,650	3,650	7,532	
Total	5,584	5,500	5,500	9,382	1,850
405 State Support Education					
40401 Education Assistance	9,647,880	10,070,680	10,070,680	10,062,341	10,070,680
40402 School Transportation	277,161	283,060	283,060	247,710	238,900
Total	9,925,041	10,353,740	10,353,740	10,310,051	10,309,580
406 State Support Gov					
40451 Pilot - State Property	8,020,784	8,368,470	8,368,470	8,396,689	7,642,420

Town of Mansfield
Revenue Budget Summary by Source

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
40454 Circuit Crt-parking Fines	1,295			1,595	
40455 Circuit Breaker	35,303	38,800	38,800	42,700	43,000
40456 Tax Relief For Elderly	2,000	2,000	2,000	2,000	2,000
40457 Library - Connecticut/ill	19,644	14,000	14,000	17,344	14,000
40458 Library - Basic Grant	2,403	2,500	2,500	2,500	2,000
40459 Tax Credit New Mfg Equipment	7,161	3,900	3,900	6,034	3,250
40460 Boat Reimbursement	2,503	2,500	2,500	2,500	2,500
40462 Disability Exempt Reimb	1,074	800	800	1,290	800
40465 Emerg Mgmt Performance Grant	6,000	7,000	7,000	11,297	8,000
40469 Veterans Reimb	6,275	6,900	6,900	6,470	6,560
40494 Judicial Revenue Distribution	11,417	3,000	3,000	4,460	3,000
40496 Pilot-holinko Estates	14,518	13,500	13,500	14,206	13,500
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Total	8,130,377	8,463,370	8,463,370	8,509,085	7,741,030
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408 Local Support Gov					
40551 Pilot - Senior Housing	9,399				
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Total	9,399				
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409 Charge for Services					
40604 Data Process Serv-reg 19	10,390	10,700	10,700		
40605 Region 19 Financial Serv	72,920	75,110	75,110	85,810	85,810
40606 Health District Services	12,470	14,860	14,860	14,860	17,290
40610 Recording	60,793	50,000	50,000	60,000	60,000
40611 Copies Of Records	13,145	18,450	18,450	11,950	17,240
40612 Vital Statistics	6,283	5,000	5,000	6,000	6,000
40613 Sale Of Maps/regs	92	100	100	100	100
40620 Police Service	69,370	25,000	25,000	25,000	25,000
40622 Redemption/Release Fees	2,169	3,000	3,000	3,000	3,000
40625 Animal Adoption Fees	1,030	1,600	1,600	1,600	1,600
40628 Redemption Fees-Hampton/Scot	273	400	400		
40629 Adoption Fees-Hampton Scotlan	45	20	20		
40641 Postage On Overdue Books	17,963	17,000	17,000	17,000	18,000
40650 Blue Prints	134	100	100	50	50
40656 Reg Dist 19 Grnds Mntnce	73,620	75,830	75,830	75,830	78,100
40663 Zoning Regulations	184	250	250	81	200
40671 Day Care Grounds Maintenance	10,390	10,700	10,700	10,700	11,020
40674 Charge for Services	2,503	2,000	2,000	2,000	2,500
40678 Celeron Sq Assoc Bikepath Mai	2,700	2,700	2,700	2,700	2,700
40684 Cash Overage/Shortage					
40699 Fire Safety Code Fees					35,000
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Total	356,474	312,820	312,820	316,681	363,610
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410 Fines and Forfeitures					
40702 Parking Tickets - Town	3,425	4,500	4,500	12,000	4,500
40710 Building Fines	340	250	250	330	1,000
40711 Landlord Registration Penalty	125	90	90	90	90

Town of Mansfield
Revenue Budget Summary by Source

		Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
40715 Ordinance Violation Penalty		360				
Total	410 Fines and Fo	4,250	4,840	4,840	12,420	5,590
	411 Miscellaneous					
40801 Rent		6,960	5,590	5,590	5,590	5,760
40804 Rent - Historical Soc		2,700	2,000	2,000	2,000	2,000
40807 Rent - Town Hall		200	500	500	500	200
40808 Rent - Senior Center			100	100	100	100
40813 General Assistance - Indiv.		13,989			9,641	
40817 Telecom Services Payment		99,810	100,000	100,000	91,545	100,000
40820 Interest Income		454,890	550,000	550,000	110,000	140,000
40825 Rent - R19 Maintenance		2,790	2,790	2,790	2,790	2,790
40890 Other		9,205	2,750	2,750	5,780	2,500
Total	411 Miscellaneous	590,544	663,730	663,730	227,946	253,350
	412 Operating Transfers In					
40928 School Cafeteria		2,500	2,500	2,500	2,500	2,500
Total	412 Operating Tr	2,500	2,500	2,500	2,500	2,500
Total	111 General Fund - Town	41,365,266	43,698,145	43,698,145	43,314,025	43,010,137
***** GRAND TOTAL *****		41,365,266	43,698,145	43,698,145	43,314,025	43,010,137

Town of Mansfield
Expenditure Budget Summary

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
=====					
111 General Fund - Town					
11100 Legislative					
522 Misc Benefits	23,657	25,750	23,585	22,375	18,560
531 Prof & Tech Services	42,455	38,260	38,260	44,450	44,450
539 Other Purch Services	12,408	12,650	12,470	12,550	3,450
543 Office Supplies	200		180	180	180
544 Food Service Supplies	1,658			1,500	1,500

Total 11100 Legislative	80,378	76,660	74,495	81,055	68,140
11101 Charter Revision					
517 Salaries and Wages	288				

Total 11101 Charter Revision	288				
12100 Municipal Management					
517 Salaries and Wages	173,369	178,010	180,280	180,280	181,200
522 Misc Benefits	4,846	5,310	5,050	5,310	4,760
531 Prof & Tech Services	5,611	6,000			
542 School/Library Books	268	400	400	400	200
543 Office Supplies	2,228	2,000	2,000	2,000	2,000

Total 12100 Municipal Managememe	186,322	191,720	187,730	187,990	188,160
12200 Human Resources					
517 Salaries and Wages	34,839	36,610	59,030	82,010	59,480
522 Misc Benefits	3,927	10,300	10,300	10,550	10,780
531 Prof & Tech Services	87,620	41,700	41,700	42,700	42,500
539 Other Purch Services	2,167	6,410	5,010	4,510	4,500
542 School/Library Books	1,342	1,300	1,300	500	500
543 Office Supplies	89	100	1,500	1,500	500

Total 12200 Human Resources	129,984	96,420	118,840	141,770	118,260
13100 Town Attorney					
531 Prof & Tech Services	52,475	20,000	20,000	25,000	40,000

Total 13100 Town Attorney	52,475	20,000	20,000	25,000	40,000
13200 Probate					
539 Other Purch Services	2,650	2,080	2,080	2,080	2,080
542 School/Library Books	219	250	250	250	270
543 Office Supplies	1,180	1,440	1,440	1,440	200
549 Other Supplies	76	300	300	300	300
570 Expend Reductions	-2,240	-1,950	-1,950	-1,950	-1,360

Town of Mansfield
Expenditure Budget Summary

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
Total 13200 Probate	1,885	2,120	2,120	2,120	1,490
14200 Registrars					
517 Salaries and Wages	38,608	59,110	50,910	50,910	51,940
522 Misc Benefits	168	950	950	910	800
539 Other Purch Services	1,380	1,000	1,000	1,400	2,500
543 Office Supplies	-1,152	1,500	1,500	1,000	1,000
Total 14200 Registrars	39,004	62,560	54,360	54,220	56,240
15100 Town Clerk					
517 Salaries and Wages	159,038	163,380	165,650	165,650	168,010
522 Misc Benefits	1,462	1,360	1,360	825	1,080
531 Prof & Tech Services	4,693	3,300	3,300	3,300	3,300
539 Other Purch Services	18,919	12,600	12,600	10,000	11,100
542 School/Library Books	144	200	200	180	180
543 Office Supplies	1,192	1,600	1,600	1,100	1,200
Total 15100 Town Clerk	185,448	182,440	184,710	181,055	184,870
15200 General Elections					
517 Salaries and Wages					
533 Repairs/Maintenance		300	300	300	1,400
539 Other Purch Services	13,064	15,600	15,600	11,200	10,000
543 Office Supplies	117	100	100	240	250
544 Food Service Supplies	1,209	1,550	1,550	1,200	1,000
Total 15200 General Elections	14,390	17,550	17,550	12,940	12,650
16100 Finance Administration					
517 Salaries and Wages	67,054	69,260	69,260	69,260	46,000
522 Misc Benefits	726	1,300	1,300	750	970
542 School/Library Books	272	600	600	300	400
Total 16100 Finance Administra	68,052	71,160	71,160	70,310	47,370
16200 Accounting & Disbursements					
517 Salaries and Wages	251,240	270,510	256,230	256,230	249,150
522 Misc Benefits	687	640	640	630	550
542 School/Library Books	544	800	800	400	500
543 Office Supplies	713	600	600	650	600
Total 16200 Accounting & Disbu	253,184	272,550	258,270	257,910	250,800

Town of Mansfield
Expenditure Budget Summary

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
	=====	=====	=====	=====	=====
16300 Revenue Collections					
517 Salaries and Wages	111,326	113,820	112,630	112,630	100,250
522 Misc Benefits	511	1,640	1,640	855	970
531 Prof & Tech Services	5,217	5,060	5,060	5,730	5,710
539 Other Purch Services	25,497	29,000	29,000	23,552	24,250
543 Office Supplies	138	300	300	300	300
554 Equipment	209				
Total 16300 Revenue Collection	142,898	149,820	148,630	143,067	131,480
16401 Board Of Assessment Appeals					
539 Other Purch Services					
Total 16401 Board Of Assessment Appeals					
16402 Property Assessment					
517 Salaries and Wages	163,279	177,930	176,910	182,910	189,330
522 Misc Benefits	2,749	2,280	2,280	2,730	2,270
531 Prof & Tech Services	5,500	15,000	15,000	19,700	
539 Other Purch Services	837	900	900	1,350	1,350
542 School/Library Books	1,088	1,200	1,200	1,230	1,230
543 Office Supplies	1,233	1,200	1,200	1,200	1,270
Total 16402 Property Assessmen	174,686	198,510	197,490	209,120	195,450
16510 Central Copying					
539 Other Purch Services	35,000	35,000	35,000	35,000	35,000
543 Office Supplies	5,336	4,000	4,000	4,000	4,000
Total 16510 Central Copying	40,336	39,000	39,000	39,000	39,000
16511 Central Services					
539 Other Purch Services	23,510	22,000	22,000	22,000	22,000
543 Office Supplies	10,879	11,500	11,500	11,500	11,500
Total 16511 Central Services	34,389	33,500	33,500	33,500	33,500
16600 Information Technology					
522 Misc Benefits	192				
531 Prof & Tech Services	61,200	64,700	64,700	64,700	67,000
533 Repairs/Maintenance	8,388				
539 Other Purch Services	19,705				
543 Office Supplies	2,145				
570 Expend Reductions	-37,080				

Town of Mansfield
Expenditure Budget Summary

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
	=====	=====	=====	=====	=====
Total 16600 Information Techno	54,550	64,700	64,700	64,700	67,000
21200 Police Services					
517 Salaries and Wages	305,869	296,110	209,010	209,010	137,230
522 Misc Benefits	5,746	5,530	5,530	3,820	4,150
533 Repairs/Maintenance	460	1,000	1,000	700	700
539 Other Purch Services	506,867	621,800	621,800	663,800	807,800
542 School/Library Books	203	350	350	350	350
543 Office Supplies	417	500	500	500	500
549 Other Supplies	1,238	3,500	3,500	2,000	2,500
554 Equipment	711	2,000	2,000	1,000	1,000
Total 21200 Police Services	821,511	930,790	843,690	881,180	954,230
21300 Animal Control					
517 Salaries and Wages	75,451	77,370	79,700	79,700	78,860
522 Misc Benefits	469	1,350	1,350	1,150	990
531 Prof & Tech Services	2,356	3,000	3,000	3,000	3,000
533 Repairs/Maintenance	215			52	50
539 Other Purch Services	2,860	2,620	2,620	2,970	2,620
544 Food Service Supplies	246	400	400	400	400
547 Building Supplies	587	850	850	800	800
549 Other Supplies	590	150	150	150	150
Total 21300 Animal Control	82,774	85,740	88,070	88,222	86,870
22101 Fire Marshal					
517 Salaries and Wages	92,538	95,450	98,620	98,620	79,660
522 Misc Benefits	2,676	2,400	2,400	2,350	2,050
531 Prof & Tech Services	1,125			750	750
532 Purch Property Services	15,805	15,820	15,820	15,820	22,860
533 Repairs/Maintenance					
542 School/Library Books	512	1,100	1,100	600	1,100
543 Office Supplies	479	600	600	800	600
549 Other Supplies	4,482	4,500	4,500	4,500	4,500
Total 22101 Fire Marshal	117,617	119,870	123,040	123,440	111,520
22155 Fire & Emerg Services Admin					
517 Salaries and Wages	155,192	161,470	163,200	163,200	162,570
522 Misc Benefits	891	1,500	1,500	826	1,280
531 Prof & Tech Services	1,116	2,000	2,000	2,272	2,000
539 Other Purch Services	40,500	40,500	40,500	40,500	40,500
542 School/Library Books	725	200	200	65	200
543 Office Supplies	461	300	300	400	300

Town of Mansfield
Expenditure Budget Summary

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
<hr/>					
Total 22155 Fire & Emerg Servi	198,885	205,970	207,700	207,263	206,850
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22160 Fire & Emergency Services					
517 Salaries and Wages	1,179,359	1,104,140	1,075,450	1,176,100	1,089,540
522 Misc Benefits	44,910	44,500	44,500	38,960	44,210
531 Prof & Tech Services	10,716	22,500	22,500	9,102	22,500
532 Purch Property Services	660				
533 Repairs/Maintenance	64,197	54,000	54,000	68,173	57,000
538 Insurance	51,741	51,000	51,000	51,000	51,000
539 Other Purch Services	54,107	53,040	53,040	53,396	53,800
542 School/Library Books	189	500	500	150	500
543 Office Supplies	15,966	17,000	17,000	16,000	17,000
546 Energy	861	650	650	800	900
547 Building Supplies	8,100	14,000	14,000	12,000	14,000
548 Rolling Stock Supplies	27,188	6,500	6,500	23,000	10,000
549 Other Supplies	21,160	8,500	8,500	8,200	8,500
554 Equipment	5,649	6,000	6,000	3,000	6,000
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Total 22160 Fire & Emergency S	1,484,803	1,382,330	1,353,640	1,459,881	1,374,950
<hr/>					
23100 Emergency Management					
517 Salaries and Wages	31,035	33,490	48,320	48,320	47,670
543 Office Supplies		250	250	250	250
549 Other Supplies	1,192	1,400	1,400	1,400	1,200
<hr/>					
Total 23100 Emergency Manageme	32,227	35,140	49,970	49,970	49,120
<hr/>					
30100 Public Works Administration					
510 Cert Wages	-97,607	-107,500	-107,500	-107,500	-47,690
517 Salaries and Wages	168,223	149,510	137,300	139,790	133,550
522 Misc Benefits	2,045	2,580	2,580	2,580	2,250
539 Other Purch Services		100	100	100	100
542 School/Library Books		100	100	100	100
543 Office Supplies	35	100	100	100	100
<hr/>					
Total 30100 Public Works Admin	72,696	44,890	32,680	35,170	88,410
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30200 Supervision & Operations					
517 Salaries and Wages	79,073	81,870	81,870	81,870	81,870
522 Misc Benefits	1,429	2,610	2,610	2,710	2,210
531 Prof & Tech Services	1,609	2,000	2,000	2,000	2,000
554 Equipment	465	600	600	500	500
<hr/>					
Total 30200 Supervision & Oper	82,576	87,080	87,080	87,080	86,580

Town of Mansfield
Expenditure Budget Summary

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
=====					
30300 Road Services					
517 Salaries and Wages	690,815	699,180	698,440	689,900	593,410
522 Misc Benefits	4,407	5,310	5,310	5,150	5,410
539 Other Purch Services	5,580	5,580	5,580	5,580	5,580
546 Energy	42,500	42,500	42,500	42,500	45,050
554 Equipment		2,500	2,500	2,500	5,000

Total 30300 Road Services	743,302	755,070	754,330	745,630	654,450
30400 Grounds Maintenance					
517 Salaries and Wages	260,006	294,730	279,150	279,150	297,230
522 Misc Benefits	5	200	200	200	160
532 Purch Property Services	2,835	5,000	5,000	7,200	8,680
539 Other Purch Services		500	500	500	500
543 Office Supplies	527	450	450	450	450
545 Land/Rd Maint Supplies	22,380	16,850	16,850	22,600	22,600
547 Building Supplies	4,816	9,500	9,500	9,600	9,500
554 Equipment	2,880	2,500	2,500	2,500	2,500

Total 30400 Grounds Maintenance	293,449	329,730	314,150	322,200	341,620
30600 Equipment Maintenance					
517 Salaries and Wages	163,804	170,650	171,050	173,670	177,220
521 Medical Ben.	-2,000	-500	-500	-500	-500
522 Misc Benefits	1,945	3,650	3,650	3,650	3,690
539 Other Purch Services		1,440	1,440	1,440	1,510
542 School/Library Books		220	220	220	250
546 Energy	225,086	227,500	227,500	227,500	239,900
547 Building Supplies	1,169	3,100	3,100	3,100	2,900
548 Rolling Stock Supplies	118,386	129,050	129,050	132,250	136,240
549 Other Supplies	2,992	3,500	3,500	3,500	3,500
554 Equipment	2,248	5,500	5,500	5,500	5,500

Total 30600 Equipment Maintenance	513,630	544,110	544,510	550,330	570,210
30700 Engineering					
517 Salaries and Wages	154,611	175,500	175,500	168,500	171,020
522 Misc Benefits	1,831	3,200	3,200	4,200	3,040
531 Prof & Tech Services	1,320	1,500	1,500	1,500	1,500
533 Repairs/Maintenance	1,006	800	800	2,300	1,000
541 Instructional Supplies	483	800	800	1,000	900
542 School/Library Books	29	100	100	100	100
543 Office Supplies	313	800	800	750	750
547 Building Supplies	135	300	300	500	400
554 Equipment		400	400	400	300

Total 30700 Engineering	159,728	183,400	183,400	179,250	179,010

Town of Mansfield
Expenditure Budget Summary

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
30800 Building Inspection					
517 Salaries and Wages	121,024	125,500	125,500	125,500	116,800
522 Misc Benefits	1,839	2,680	2,680	2,710	2,470
531 Prof & Tech Services	27,126	29,500	29,500	27,500	1,000
539 Other Purch Services	673	610	610	610	650
542 School/Library Books	1,148	1,000	1,000	1,000	750
543 Office Supplies	1,023	550	550	800	600
547 Building Supplies	444	400	400	400	400
549 Other Supplies	351	250	250	250	250
Total 30800 Building Inspectio	153,628	160,490	160,490	158,770	122,920
30810 Housing Inspection					
517 Salaries and Wages	115,557	123,360	99,510	99,510	109,460
522 Misc Benefits	962	1,000	1,000	1,000	1,000
539 Other Purch Services	371	500	500	500	500
542 School/Library Books	291	500	500	500	500
543 Office Supplies	822	750	750	750	750
547 Building Supplies	344	750	750	750	750
549 Other Supplies	281	250	250	250	250
554 Equipment	380	500	500	500	400
Total 30810 Housing Inspection	119,008	127,610	103,760	103,760	113,610
30900 Facilities Management					
511 Noncertif.	180,810	186,360	186,360	186,360	189,120
517 Salaries and Wages	91,496	94,710	94,710	94,710	112,860
522 Misc Benefits	3,192	3,200	3,200	3,200	2,820
532 Purch Property Services	67,463	50,250	50,250	73,550	64,000
533 Repairs/Maintenance	43,431	41,600	41,600	41,600	41,600
539 Other Purch Services	72,170	81,000	81,000	81,000	81,000
543 Office Supplies	859	700	700	1,800	700
546 Energy	288,322	354,550	354,550	354,550	345,550
547 Building Supplies	21,818	27,000	27,000	27,000	27,000
Total 30900 Facilities Managem	769,561	839,370	839,370	863,770	864,650
42100 Human Services Administration					
517 Salaries and Wages	171,391	188,720	188,720	188,720	189,870
522 Misc Benefits	1,412	2,700	2,700	2,700	1,980
539 Other Purch Services	155				
543 Office Supplies	284	750	750	750	750
563 Misc Expenses & Fees	85,254	85,260	85,260	85,260	87,000
Total 42100 Human Services Adm	258,496	277,430	277,430	277,430	279,600

Town of Mansfield
Expenditure Budget Summary

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
=====					
42202 Mansfield Challenge - Winter					
511 Noncertif.	440				
522 Misc Benefits	60				
531 Prof & Tech Services	570	2,000	2,000	2,000	2,000
534 Rentals	1,381				
538 Insurance	310				
544 Food Service Supplies	300				
549 Other Supplies	82	650	650	650	650

Total 42202 Mansfield Challeng	3,143	2,650	2,650	2,650	2,650
42204 Youth Employment - Middle Sch					
539 Other Purch Services	4,600	4,000	4,000	4,000	2,000

Total 42204 Youth Employment -	4,600	4,000	4,000	4,000	2,000
42210 Youth Services					
	-23,914		-11,750	-11,750	-8,750
510 Cert Wages	-16,341	-16,320	-16,320	-16,320	-16,430
517 Salaries and Wages	124,022	133,940	133,940	133,940	137,690
522 Misc Benefits	2,836	3,650	3,650	3,650	3,110
531 Prof & Tech Services	6,360	14,700	14,700	14,700	9,200
539 Other Purch Services	181	200	200	200	200
542 School/Library Books	214	350	350	350	350
543 Office Supplies	514	450	450	450	450
549 Other Supplies	1,088	650	650	650	650

Total 42210 Youth Services	94,960	137,620	125,870	125,870	126,470
42300 Senior Services					
517 Salaries and Wages	203,065	211,540	210,900	210,900	185,670
522 Misc Benefits	1,117	1,500	1,500	1,700	2,080
539 Other Purch Services	3,525	2,800	2,800	2,800	2,650
542 School/Library Books	27	160	160	160	150
543 Office Supplies	1,000	1,000	1,000	1,000	1,000

Total 42300 Senior Services	208,734	217,000	216,360	216,560	191,550
43100 Library Services Admin					
517 Salaries and Wages	458,661	471,240	477,590	477,590	465,750
522 Misc Benefits	4,058	4,400	3,400	2,300	2,350
531 Prof & Tech Services	4,404	4,500	4,500	3,000	1,000
534 Rentals	528	530	530	530	530
539 Other Purch Services	1,077	5,300	2,800	1,800	800
541 Instructional Supplies	4,074	5,000	4,000	4,000	3,000
542 School/Library Books	110,590	120,250	111,750	87,890	99,570
547 Building Supplies	1,851	2,000			100

Town of Mansfield
Expenditure Budget Summary

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
554 Equipment	2,859				
Total 43100 Library Services A	588,102	613,220	604,570	577,110	573,100
45000 Contributions To Area Agency					
537 Contrib to Area Agencies	302,819	315,780	315,780	314,580	298,720
Total 45000 Contributions To A	302,819	315,780	315,780	314,580	298,720
51100 Planning Administration					
517 Salaries and Wages	216,905	227,160	227,160	225,460	224,320
522 Misc Benefits	941	2,300	2,300	1,250	1,900
543 Office Supplies	466	700	700	400	600
Total 51100 Planning Administr	218,312	230,160	230,160	227,110	226,820
52100 Planning/Zoning Inland/Wetlnd					
522 Misc Benefits	215	450	450	450	400
531 Prof & Tech Services	2,930	15,000	15,000	10,000	12,000
539 Other Purch Services	7,417	8,500	8,500	7,000	8,000
542 School/Library Books	23	100	100	100	100
543 Office Supplies	11				
Total 52100 Planning/Zoning In	10,596	24,050	24,050	17,550	20,500
58000 Boards and Commissions					
563 Misc Expenses & Fees	5,268	6,500	6,500	6,500	6,500
Total 58000 Boards and Commiss	5,268	6,500	6,500	6,500	6,500
71000 Employee Benefits					
520 Benefits	1,167,135	1,319,430	1,318,850	1,252,700	1,273,730
521 Medical Ben.	906,074	1,065,460	1,066,900	1,071,830	1,076,690
Total 71000 Employee Benefits	2,073,209	2,384,890	2,385,750	2,324,530	2,350,420
72000 Insurance					
538 Insurance	123,908	121,880	118,330	118,330	118,330
Total 72000 Insurance	123,908	121,880	118,330	118,330	118,330
73000 Contingency					
517 Salaries and Wages					-60,980
563 Misc Expenses & Fees		49,500	225,095		50,000

Town of Mansfield
Expenditure Budget Summary

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
	=====	=====	=====	=====	=====
Total 73000 Contingency		49,500	225,095		-10,980
92000 Other Financing Uses					
582 Trans Out-Spec Rev Fund	967,420	464,660	464,660	464,660	464,660
583 Trans Out-Debt Serv Fd	400,000	415,000	415,000	415,000	500,000
584 Trans Out-Capital Proj		25,000	25,000	25,000	50,000
587 Trans Out-Trust Agency	50,000	50,000	50,000	50,000	50,000
Total 92000 Other Financing Us	1,417,420	954,660	954,660	954,660	1,064,660
Total 111 General Fund - Town	12,413,231	12,649,640	12,649,640	12,526,553	12,489,750
***** GRAND TOTAL *****	12,413,231	12,649,640	12,649,640	12,526,553	12,489,750

Mansfield Board of Education
Expenditure Budget Summary by Activity

	Actual 07/08	Adopted 08/09	Adjusted 08/09	Estimated 08/09	Proposed 09/10
	=====	=====	=====	=====	=====
112 General Fund - Board					
61101 Regular Instruction	7,167,969	7,247,820	7,191,150	7,194,080	7,356,240
61102 English	51,138	54,160	54,160	54,160	54,450
61104 World Languages	8,122	10,740	10,740	10,740	11,420
61105 Health & Safety	7,727	8,870	8,870	8,870	8,870
61106 Physical Education	13,945	14,750	14,750	14,750	14,750
61107 Art	13,152	15,130	15,130	15,130	15,130
61108 Mathematics	23,563	30,200	30,200	30,200	30,500
61109 Music	17,818	19,800	19,800	19,800	19,800
61110 Science	29,277	31,280	31,280	31,280	32,430
61111 Social Studies	23,274	24,210	24,210	24,210	23,840
61115 Information Technology	282,521	286,000	286,000	286,000	201,280
61122 Family & Consumer Science	7,320	10,170	10,170	10,170	10,580
61123 Technology Education	10,116	11,580	11,580	11,580	12,330
61201 Special Ed Instruction	1,339,333	1,438,950	1,463,030	1,463,030	1,273,630
61202 Enrichment	381,849	399,380	391,260	391,260	404,270
61204 Preschool	262,731	305,900	305,110	305,110	318,550
61310 Remedial Reading/Math	282,131	363,290	356,060	377,010	404,760
61400 Summer School	32,352	36,000	36,000	36,000	26,000
61600 Tuition Payments	244,731	310,000	310,000	310,000	250,000
61900 Central Service-Instr Suppl.	160,042	245,440	245,440	245,440	165,440
62102 Guidance Services	113,729	124,460	124,460	124,460	131,200
62103 Health Services	198,181	198,340	198,340	198,340	202,110
62104 Outside Eval/Contracted Serv	256,577	211,000	211,000	211,000	247,000
62105 Speech And Hearing Services	167,539	170,530	161,220	150,350	160,520
62106 Pupil Services - Testing		11,570	11,570	11,570	11,570
62108 Psychological Services	319,767	328,400	300,310	300,310	310,020
62201 Curriculum Development	254,768	273,590	140,620	140,620	158,620
62202 Professional Development	37,259	38,930	38,930	38,930	37,740
62302 Media Services	44,504	63,550	63,550	62,710	70,250
62310 Library	269,252	274,090	274,230	274,230	278,230
62401 Board Of Education	311,917	431,240	625,980	331,060	383,830
62402 Superintendent's Office	349,682	363,060	358,060	358,060	368,670
62404 Special Education Admin	274,647	263,630	267,320	267,320	274,480
62520 Principals' Office Services	911,788	922,180	928,830	928,830	956,870
62521 Support Services - Central	28,944	32,620	32,620	32,620	25,120
62523 Field Studies	13,018	13,500	13,500	13,500	13,500
62601 Business Management	315,715	331,190	327,370	327,370	318,530
62710 Plant Operations - Building	1,650,536	1,786,410	1,779,110	1,779,110	1,699,780
62711 Plant Oper-Bldg-MMS					
62801 Regular Transportation	683,561	720,800	720,800	715,420	696,580
62802 Spec Ed Transportation	161,263	162,000	162,000	162,000	130,000
63430 After School Program	31,881	40,330	40,330	40,330	40,330
63440 Athletic Program	31,251	32,120	32,120	32,120	35,000
68000 Employee Benefits	2,735,716	3,212,740	3,212,740	3,174,050	3,350,500
69000 Transfers Out To Other Funds	67,000	60,850	90,850	60,850	60,850
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Total 112 General Fund - Boar	19,587,606	20,930,800	20,930,800	20,573,980	20,595,570

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MILL RATE – The rate applied to assessed valuation to determine property taxes. The mill rate for the proposed fiscal year 2009/2010 budget is 25.71 mills. This means that \$25.71 in property taxes must be paid for every \$1,000 of assessed value of property.

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

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

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

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

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

PROPERTY TAX – A locally levied tax based on the market value of property assessed at 70% during a given year by the local municipality. The revenues from property taxes represent the largest funding source for Mansfield municipal expenditures. By state law, all municipalities must revalue the market value of property every five years. Mansfield's next revaluation is October 1, 2009.

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

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

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

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

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

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

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

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

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

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

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

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

DESCRIPTION OF FUNDS

1. Fund Categories

a. Governmental Funds – Budgetary and Accounting Basis

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

Those funds included in this category are:

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

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

b. Proprietary Funds – Budgetary and Accounting Basis

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

The funds included in this category are:

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

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

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

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

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

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

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

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

c. Fiduciary Funds – Budgetary and Accounting Basis

Those funds included in this category are:

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

NONEXPENDABLE TRUST FUNDS

Those funds included in this category are:

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

2. Component Units/Jointly Governed Organizations

a. Mansfield Discovery Depot, Inc.

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

b. Eastern Highlands Health District

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