

Town of Mansfield

Proposed Budget 2011/2012



Adopted at Town Meeting - May 10, 2011
Referendum Scheduled for June 14, 2011

TABLE OF CONTENTS

	<u>Page</u>
NOTICE AND WARNING – APPROPRIATIONS ACT.....	1
COUNCIL MESSAGE	3
THE BUDGET PROCESS	5
HOW TO PARTICIPATE / WHAT IS A PROGRAM?	6
EXPENDITURE BUDGET SUMMARY	7
ESTIMATED TAX WARRANT AND LEVY.....	8
GENERAL FUND	
Revenue and Expenditure Graphs	9
Summary of Revenues and Expenditures	10
Major Cost Drivers	11
CAPITAL FUND	
Capital Fund Revenue and Expenditure Graphs	12
Capital Fund Budget Summary	13
Capital Fund Financing Plan	14
CAPITAL AND NONRECURRING RESERVE FUND	
Capital and Nonrecurring Reserve Fund Revenue and Expenditure Graphs	15
Capital Nonrecurring Reserve Fund –Est. Rev, Exp and Chg in Fund Balance..	16
PROGRAM BUDGETS	
General Fund Program Budget	17
Capital Fund Program Budget	19
Capital Nonrecurring Reserve Fund Program Budget	20

SUPPLEMENTAL INFORMATION

Grand List Comparison.....	21
Top Ten Taxpayers - October 1, 2010 Grand List	22
Revenue Budget Summary by Source	23
Town of Mansfield Expenditure Budget Summary.....	26
Mansfield Board of Education Expenditure Budget Summary.....	34
Glossary of Budget Terms.....	35
Description of Funds.....	39

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 10, 2011 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, 2011 to June 30, 2012, which Proposed Budgets were adopted by the Town Council on April 19, 2011 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this 27th day of April 2011.
Mary Stanton, Town Clerk

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$34,401,920 is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2011 to June 30, 2012.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$2,154,000 is hereby adopted as the capital improvements to be undertaken during fiscal year 2011/12 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2011 to June 30, 2012 in the amount of \$1,006,000 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, 2011 to June 30, 2012 in the amount of \$34,401,920 which proposed budget was adopted by the Council on April 19, 2011, 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, 2011 to June 30, 2012 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, 2011 to June 30, 2012 in the amount of \$2,154,000 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, 2011 to June 30, 2012 in the amount of \$1,006,000 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 10, 2011

Dear Mansfield Voters:

After careful review and consideration, the Council has adopted a Fiscal Year 2011/12 Budget that reflects a 1.2% General Fund increase. This controlled increase follows the current budget year in which the voters adopted a General Fund budget that increased by 0.6%. Council conducted its review over numerous budget workshops, which featured policy discussions regarding the appropriate level of municipal services. Developing the budget was a challenge in these difficult economic times; understanding our loss in intergovernmental revenues and the financial constraints facing many of our citizens, we strived to develop a responsible budget. We believe we have achieved this goal. The Council's adopted budget reflects a conscious effort to rebuild fund balance and funding for capital projects, and is designed to maintain the quality of our services and programs.

The Council adopted budget does include some service improvements, with proposed funding to increase the hours of an existing parks coordinator position to help achieve some of the Town's sustainability goals and to construct a walkway along South Eagleville Road from the Separatist Road intersection to Maple Road. During the past several years, many of our capital needs have been deferred due to our loss in intergovernmental revenue. Deferring maintenance and replacement of infrastructure and equipment beyond its useful life is not a responsible long-term practice. This budget provides for increased capital funding for our infrastructure and equipment needs, in furtherance of our plan to incrementally build-up the Town's General Fund contribution to the Capital Fund over a period of years.

In order to fund the proposed budget, the mill rate will need to increase to 26.68 mills, an increase of 0.97 mills. The major components of this increase are as follows: loss in non-tax revenues 0.35 mills; state-mandated increase in MERS 0.17 mills; increase to fund balance 0.21 mills; increase for capital projects 0.17 mills. For the median household this will mean a tax increase of \$164 per year or 3.78%.

THE NUMBERS:

Grand List and Estimated Changes in the Tax Warrant:

The October 2010 Grand List is \$973,722,578. This represents an increase of \$5,052,185 or 0.52% compared to the October 2009 Grand List of \$968,670,393.

Non-tax Revenues

Non-tax revenues are estimated to decrease by \$341,300 or 1.9%. Notable changes in revenues are as follows: State support for general government, a decrease of \$78,530; and State support for education, a decrease of \$143,290. Other areas reflecting decreases are interest income, and building permit fees.

General Fund Budget:

As adopted by Council, the Town general government expenditure budget is \$13,829,750, a 5.46% increase. The major cost drivers for the Town include increased capital funding of \$168,500, a state mandated increase in the employer contribution for employee pension benefits of \$168,500, and debt service of \$65,000 (which includes debt service for the schools). The Mansfield Board of Education budget is \$20,572,170, a decrease of \$15,990 and the Regional School District #19 budget for Mansfield is \$9,729,230, a decrease of \$195,000. Overall the total General Fund budget as presented is \$44,131,150, a \$504,865 or 1.2% increase over the current year budget.

In addition, the Council has budgeted \$200,000 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 \$2,154,000 will be financed as follows: \$1,155,000 in proposed bonds; \$701,000 from state and other revenue (primarily Pequot-Mohegan grant, ambulance fees and property taxes); \$180,000 from LOCIP; \$43,000 from the Parks and Recreation Fund; and \$75,000 from the Storrs Center Reserve Fund.

The major items in this year's proposed budget include \$350,000 for Community Development, \$1,191,000 for Public Works, \$118,000 for Community Services, \$120,000 for Facilities Management, \$115,000 for General Government initiatives, and \$260,000 for Public Safety.

Capital and Nonrecurring Fund:

The proposed CNR Fund Budget is \$1,006,000. This includes: a \$701,000 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; a \$50,000 transfer to the Parks and Recreation Fund; and a \$55,000 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 10th to exercise your right to vote on the proposed budget.

Sincerely,

Elizabeth C. Paterson, Mayor

Mansfield Town Council

Elizabeth Paterson, Mayor

Antonia Moran, Deputy Mayor

Denise Keane

Peter Kochenburger

Meredith Lindsey

Christopher Paulhus

William Ryan

Carl Schaefer

Paul Shapiro

The Budget Process

1. During January 2011 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, 2011, 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 March 31, 2011 and one on April 28, 2011. A Public Hearing was held on April 11, 2011.
5. On April 19, 2011 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 10, 2011. 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

	10/11 Adopted <u>as Amended</u>	11/12 <u>Proposed</u>	Increase/Decrease <u>Amount</u>	<u>Percentage</u>
TOWN:				
General Government:				
Operating Budget	\$ 12,046,395	\$ 12,528,750	\$ 482,355	4.0%
Capital Contribution	307,500	476,000	\$ 168,500	54.8%
Debt Contribution - Town	<u>760,000</u>	<u>825,000</u>	\$ 65,000	8.6%
Total	13,113,895	13,829,750	715,855	5.5%
Mansfield Board of Ed.	<u>20,588,160</u>	<u>20,572,170</u>	\$ (15,990)	(0.1%)
Total Town of Mansfield	<u>\$ 33,702,055</u>	<u>\$ 34,401,920</u>	<u>\$ 699,865</u>	2.1%

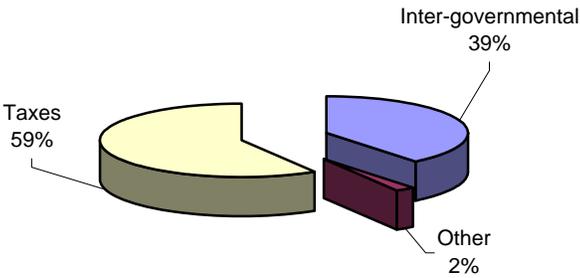
	10/11 Adopted <u>as Amended</u>	11/12 <u>Proposed</u>	Increase/Decrease <u>Amount</u>	<u>Percentage</u>
RECAP:				
General Fund Contribution - R-19	\$ 9,924,230	\$ 9,729,230	\$ (195,000)	(2.0%)
Net Town Expenditures	<u>33,702,055</u>	<u>34,401,920</u>	699,865	2.1%
Total Commitments	<u>\$ 43,626,285</u>	<u>\$ 44,131,150</u>	<u>\$ 504,865</u>	1.2%

SUMMARY OF ADDITIONS:	11/12 <u>As Submitted</u>	11/12 <u>Proposed</u>	Council/Board <u>Additions</u>
Town of Mansfield	\$ 13,836,320	\$ 13,829,750	\$ (6,570)
Mansfield Board of Education	20,572,170	20,572,170	-
General Fund Contribution - R-19	<u>9,924,230</u>	<u>9,729,230</u>	<u>(195,000)</u>
	<u>\$ 44,332,720</u>	<u>\$ 44,131,150</u>	<u>\$ (201,570)</u>

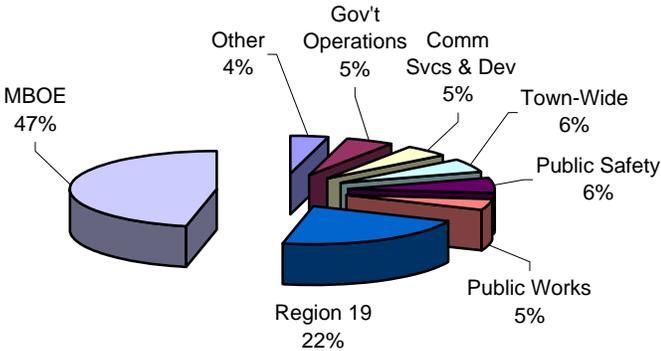
ESTIMATED TAX WARRANT AND LEVY
TOWN OF MANSFIELD
2011/12

Amount to Raise by Taxation	Dollars	Equivalent Mill Rate
1. Proposed Budget		
Mansfield School Board	20,572,170	
Town General Government	13,829,750	
Total Town	34,401,920	
Region 19 General Fund Contribution	9,729,230	44,131,150 45.32
2. Plus: Fund Balance Reserve	200,000	0.21
3. Less:		
Tax Related Items	510,000	
Municipal Tax Increase	85,000	
Non-Tax Revenues	18,228,630	
App. Of Fund Balance	0	18,823,630 19.33
Amount to Raise by Taxes (current levy)	\$25,507,520	26.20
<u>Tax Warrant Computation</u>		
1. Amount to Raise by Taxes (current levy)	\$25,507,520	26.20
2. Reserve for Uncollected Taxes	440,000	0.45
3. Elderly Programs	34,300	0.04
Tax Warrant	\$25,981,820	26.68
<u>Mill Rate Computation</u>		
1. Tax Warrant	25,981,820	
-----	-----	= 26.68
2. Taxable Grand List	973,722,578	
Proposed Mill Rate	26.68	
Current Mill Rate	25.71	
Increase (Decrease)	0.97	
Percent Increase (Decrease)	3.78%	

**General Fund
FY'12
Revenues**



**General Fund
FY'12
Expenditures**



SUMMARY OF REVENUES
AND EXPENDITURES

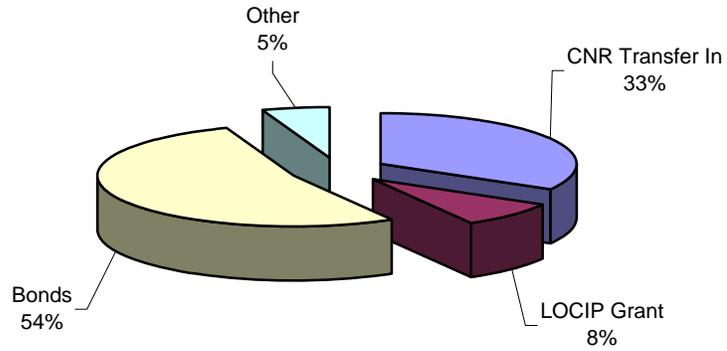
2011/12 over 2010/11

	Budget As Amended 10/11	Proposed Budget 11/12	Change	Percentage Change
<u>Revenues:</u>				
Taxes and Related Items	\$ 24,971,355	\$ 26,017,520	\$ 1,046,165	4.2%
Intergovernmental	17,598,780	17,376,960	(221,820)	(1.3%)
Other Revenues	1,056,150	936,670	(119,480)	(11.3%)
Total Revenues	<u>\$ 43,626,285</u>	<u>\$ 44,331,150</u>	<u>\$ 704,865</u>	1.6%
<u>Expenditures:</u>				
General Government	\$ 2,275,205	\$ 2,337,720	\$ 62,515	2.7%
Public Safety	2,771,670	2,886,620	114,950	4.1%
Public Works	1,960,040	2,009,260	49,220	2.5%
Community Services	1,568,390	1,655,545	87,155	5.6%
Community Development	497,020	491,165	(5,855)	(1.2%)
Mansfield Board of Education	20,588,160	20,572,170	(15,990)	(0.1%)
Town-Wide Expenditures	2,435,910	2,576,780	140,870	5.8%
Other Financing Uses	1,605,660	1,872,660	267,000	16.6%
Total Town of Mansfield	33,702,055	34,401,920	699,865	2.1%
Contributions to Region 19	9,924,230	9,729,230	(195,000)	(2.0%)
Total General Fund	<u>\$ 43,626,285</u>	<u>\$ 44,131,150</u>	<u>\$ 504,865</u>	1.2%
Net Increase to Fund Balance	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	

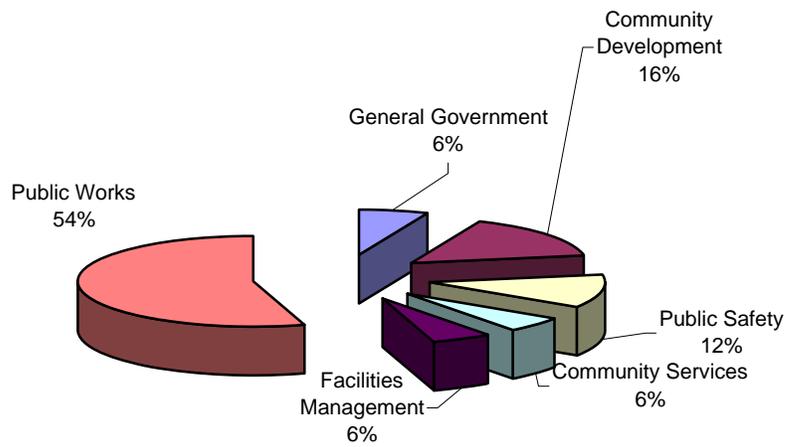
GENERAL FUND
MAJOR COST DRIVERS- FY 2011/12

Account and Description	Actual 09/10	Adopted 10/11	Adjusted 10/11	Estimated 10/11	Proposed 11/12	Increase/ Decrease	% Incr/(Decr)
Trans Out-Capital Proj	50,000	307,500	307,500	307,500	476,000	168,500	54.80%
Benefits	1,342,265	1,452,670	1,452,670	1,454,435	1,620,790	168,120	11.57%
Salaries and Wages	5,638,014	5,767,530	5,832,480	5,855,540	5,991,590	159,110	2.73%
Misc Expenses & Fees	103,818	191,400	126,450	107,600	250,630	124,180	98.20%
Trans Out-Debt Serv Fd	500,000	760,000	760,000	760,000	825,000	65,000	8.55%
Other Purch Services	1,046,214	1,136,760	1,136,760	1,144,177	1,184,830	48,070	4.23%
Trans Out-Spec Rev Fund	1,099,660	488,160	488,160	488,160	519,160	31,000	6.35%
Contrib to Area Agencies	297,098	295,540	295,540	310,738	317,940	22,400	7.58%
Prof & Tech Services	235,662	191,680	193,480	214,010	213,360	19,880	10.27%
Energy	602,164	660,800	660,800	660,800	671,300	10,500	1.59%
Repairs/Maintenance	97,192	98,350	98,350	114,178	104,200	5,850	5.95%
Purch Property Services	91,996	93,040	93,040	99,444	97,180	4,140	4.45%
Equipment	21,415	72,720	70,920	70,720	74,245	3,325	4.69%
Trans Out-Trust Agency	50,000	50,000	50,000	50,000	52,500	2,500	5.00%
Office Supplies	40,576	45,300	45,300	48,400	46,810	1,510	3.33%
Rolling Stock Supplies	142,138	146,240	146,240	156,240	147,110	870	0.59%
Rentals	525	530	530	530	530	-	0.00%
Insurance	166,095	177,470	177,470	177,470	177,470	-	0.00%
Food Service Supplies	2,058	2,900	2,900	2,900	2,900	-	0.00%
Land/Rd Maint Supplies	16,828	21,600	21,600	21,600	21,600	-	0.00%
Building Supplies	65,090	55,850	55,850	55,850	55,800	(50)	(0.09%)
Instructional Supplies	3,876	4,100	4,100	3,900	3,900	(200)	(4.88%)
School/Library Books	97,959	107,625	107,625	107,030	107,065	(560)	(0.52%)
Other Supplies	26,185	21,450	21,450	19,350	20,400	(1,050)	(4.90%)
Medical Ben.	1,078,118	964,680	964,680	927,360	847,440	(117,240)	(12.15%)
_Total_111 General Fund - Town	12,814,946	13,113,895	13,113,895	13,157,932	13,829,750	715,855	5.46%

Capital Fund FY'12 Revenues



Capital Fund FY'12 Expenditures



TOWN OF MANSFIELD
CAPITAL FUND BUDGET SUMMARY
2011/12

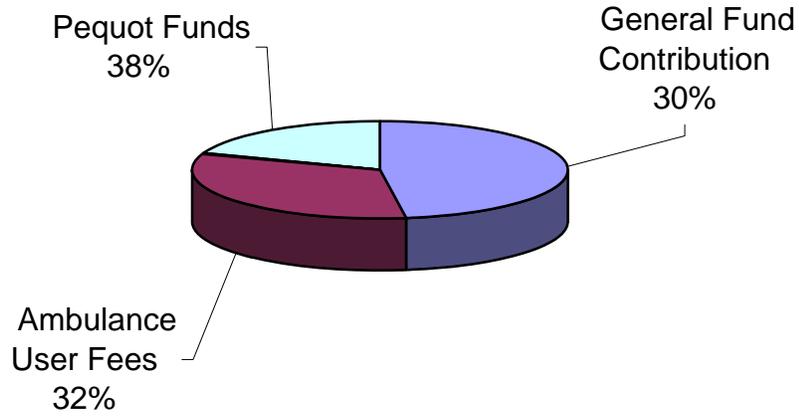
	<u>10/11 Adopted</u>	<u>11/12 Proposed</u>
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 422,545	\$ 701,000
Infrastructure Grant (LOCIP)	182,255	180,000
Federal and State Grants	17,582,100	
Bonds	1,815,520	1,155,000
Other	49,000	118,000
	<u>\$ 20,051,420</u>	<u>\$ 2,154,000</u>

	<u>10/11 Adopted</u>	<u>11/12 Proposed</u>
Estimated Expenditures:		
General Government	\$ 132,000	\$ 115,000
Community Development	16,575,000	350,000
Public Safety	63,000	260,000
Community Services	1,094,300	118,000
Facilities Management	219,000	120,000
Public Works	1,968,120	1,191,000
	<u>\$ 20,051,420</u>	<u>\$ 2,154,000</u>

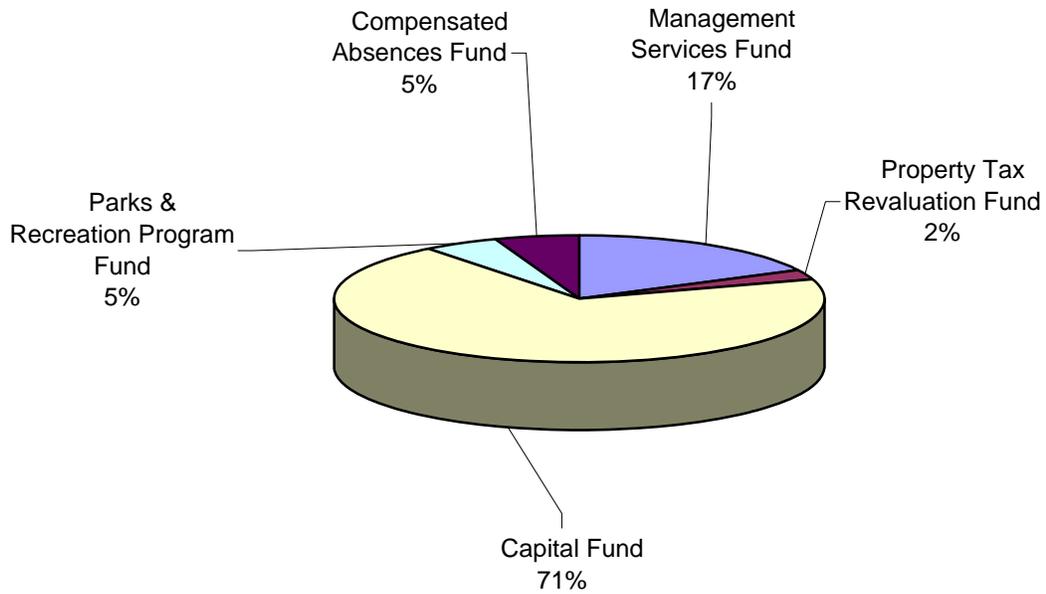
TOWN OF MANSFIELD
PROPOSED CAPITAL PROJECTS FUND BUDGET FINANCING PLAN - FISCAL YEAR 2011/12

	Budget 2011/12	LOCIP	CNR Fund	Other Fund	Bonds
General Government					
Financial Software	25,000		25,000		
Prof & Tech Services - Storrs Center Proj.	50,000			50,000	
Relocation Costs - Partnership	25,000			25,000	
Strategic Planning/Organization Develop.	15,000		15,000		
Total General Government	115,000	-	40,000	75,000	-
Community Development					
Four Corners Sewer/Water Imprv.(full design & permitting)	350,000				350,000
Total Community Development	350,000	-	-	-	350,000
Public Safety					
Fire and Emergency Services					
Communication Equipment	20,000		20,000		
Fire Hose	15,000		15,000		
Fire Ponds - 82902	5,000		5,000		
Replacement of Ambulance 607	210,000				210,000
Replacement of SCBA Air Tanks	10,000		10,000		
Total Public Safety	260,000	-	50,000	-	210,000
Community Services					
Community Center - Misc/Other	28,000		28,000		
Fitness - Equipment	40,700			40,700	
Park Improvements	15,000		15,000		
Playground Surfacing - 85824	5,000		5,000		
Senior Center Dishwasher	17,000		17,000		
Senior Center Van	10,000		10,000		
WHIP Grants - MHP, EGVP, OSHF - 85835	2,300			2,300	
Total Community Services	118,000	-	75,000	43,000	-
Facilities Management					
Town					
Boiler/Heating/Plumbing at Fire Stations	20,000		20,000		
Maintenance Projects - 86260	15,000		15,000		
New pickup truck and plow	40,000		40,000		
Education					
Maintenance Projects - 86260	25,000		25,000		
Roof Repairs	20,000		20,000		
Total Facilities Management	120,000	-	120,000	-	-
Public Works					
Engineering CAD Upgrades - 83911	20,000		20,000		
Guardrails Imprv/Replace - 83510	5,000		5,000		
Large Bridges (over 20 foot span) - 83303	50,000		50,000		
Large Dump Trucks - 83634	150,000				150,000
Riding Mowers	17,000		17,000		
Road Drainage - 83401	63,500		63,500		
Road/Resurfacing - 83524	325,000	180,000	145,000		
Small Dump Trucks & Sanders	45,000				45,000
Snowplows - 83729	5,500		5,500		
South Eagleville Walkway	400,000				400,000
Transportation/Walkways per Town's priority listing	110,000		110,000		
Total Public Works	1,191,000	180,000	416,000	-	595,000
TOTAL C.I.P. 2011/12	\$ 2,154,000	\$ 180,000	\$ 701,000	\$ 118,000	\$ 1,155,000

**Capital Nonrecurring Reserve Fund
FY '12
Revenues**



**Capital Nonrecurring Reserve Fund
FY '12
Expenditures**



TOWN OF MANSFIELD
 CAPITAL AND NONRECURRING RESERVE FUND BUDGET
 ESTIMATED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FISCAL YEAR 2011/12

	Actual 09/10	Adopted Budget 10/11	Estimated 10/11	Town Council Proposed 11/12
SOURCES:				
Revenues:				
General Fund Contribution	\$ 685,000	\$ 307,500	\$ 307,500	\$ 476,000
Board of Education Contribution	85,000			
Ambulance User Fees	279,790	275,000	400,000	325,000
Other	10,464			
Sewer Assessments		3,000	3,000	3,000
Pequot Funds	191,333	382,670	193,910	195,000
Total Sources	1,251,587	968,170	904,410	999,000
USES:				
Operating Transfers Out:				
Management Services Fund	150,000	150,000	150,000	175,000
Debt Service Sinking Fund	150,000	150,000	150,000	
Retire Debt for Fire Truck	80,000	80,000	80,000	
Property Tax Revaluation Fund	25,000	35,000	35,000	25,000
Capital Fund	395,000	422,545	422,545	701,000
Capital Fund - MMS Heating Conversion	376,000			
Parks & Recreation Program Fund Subsidy	50,000	50,000	50,000	50,000
Compensated Absences Fund	50,000	70,000	70,000	55,000
Total Uses	1,276,000	957,545	957,545	1,006,000
Excess/(Deficiency)	(24,413)	10,625	(53,135)	(7,000)
Fund Balance/(Deficit) July 1	86,276	61,863	61,863	8,728
Fund Balance, June 30	\$ 61,863	\$ 72,488	\$ 8,728	\$ 1,728

PROGRAM BUDGETS

General Fund

Capital Fund

Capital Nonrecurring Reserve Fund

Town of Mansfield
General Fund Program Budget
Fiscal Year 2011/12

Prg #	Program	Actual 09/10	Adopted 10/11	Adjusted 10/11	Estimated 10/11	Proposed 11/12
11100	Legislative	\$ 71,473	\$ 67,490	\$ 67,490	\$ 74,570	\$ 75,690
12100	Municipal Management	192,414	188,990	190,210	190,540	191,700
12200	Human Resources	109,010	120,250	127,310	126,890	126,620
13100	Town Attorney	27,016	37,950	37,950	37,950	42,500
13200	Probate	(161)	5,230	5,230	6,880	4,300
14200	Registrars	39,491	57,210	54,400	54,400	63,700
15100	Town Clerk	186,394	189,870	193,600	197,345	200,020
15200	General Elections	9,134	20,450	20,450	22,038	22,800
16100	Finance Administration	56,902	48,400	50,090	50,090	51,010
16200	Accounting & Disbursements	262,366	237,790	211,160	239,160	220,085
16300	Revenue Collections	126,479	132,640	139,600	139,255	148,540
16402	Property Assessment	187,832	197,975	201,965	201,530	209,015
16510	Central Copying	38,972	39,000	39,000	39,000	39,000
16511	Central Services	28,403	32,500	32,500	32,500	34,000
16600	Information Technology	67,000	10,000	11,800	10,000	10,500
30900	Facilities Management	851,918	888,670	892,450	894,250	898,240
21200	Police Services	835,276	950,950	916,150	914,520	994,620
21300	Animal Control	85,210	87,530	89,900	89,900	92,980
22101	Fire Marshal	123,335	125,390	147,800	133,040	136,130
22155	Fire & Emerg Services Admin	204,859	206,850	211,020	209,240	210,380
22160	Fire & Emergency Services	1,360,418	1,361,170	1,361,170	1,436,051	1,402,370
23100	Emergency Management	59,430	48,420	45,630	45,830	50,140
30100	Public Works Administration	106,140	79,900	100,770	100,770	102,500
30200	Supervision & Operations	79,657	90,610	92,470	92,470	93,120
30300	Road Services	630,961	658,640	670,180	670,180	685,620
30400	Grounds Maintenance	344,779	341,660	347,040	347,040	355,970
30600	Equipment Maintenance	516,138	569,210	572,870	572,870	591,000
30700	Engineering	171,186	180,810	176,710	176,710	181,050
42100	Human Services Administration	275,542	293,750	298,020	297,520	328,910
42202	Mansfield Challenge - Winter	2,046	2,650	2,650	2,650	
42204	Youth Employment - Middle Sch	2,451	2,000	2,000	2,000	2,000
42210	Youth Services	134,537	155,310	158,410	158,410	165,970
42300	Senior Services	183,387	181,080	185,680	189,030	199,250
43100	Library Services Admin	570,946	617,180	626,090	626,130	641,475

Town of Mansfield
General Fund Program Budget
Fiscal Year 2011/12

Prg #	Program	Actual 09/10	Adopted 10/11	Adjusted 10/11	Estimated 10/11	Proposed 11/12
45000	Contributions To Area Agency	297,098	295,540	295,540	310,738	317,940
30800	Building Inspection	119,718	145,550	159,420	148,340	163,680
30810	Housing Inspection	116,052	97,730	110,350	110,350	106,625
51100	Planning Administration	207,494	226,780	213,000	212,850	208,580
52100	Planning/Zoning Inland/WetInd	4,810	7,500	7,500	7,030	7,530
58000	Boards and Commissions	4,018	6,750	6,750	6,750	4,750
71000	Employee Benefits	2,307,921	2,290,590	2,290,590	2,248,985	2,329,430
72000	Insurance	117,234	126,470	126,470	126,470	126,470
73000	Contingency		83,800	18,850		120,880

Other Financing Uses:

92000	Senior Programs	5,000	5,000	5,000	5,000	5,000
92000	Fund Balance	-	17,400	17,400	17,400	
92000	Downtown Partnership	125,000	125,000	125,000	125,000	125,000
92000	Parks & Recreation	334,660	340,760	340,760	340,760	389,160
92000	Debt Service Fund	500,000	760,000	760,000	760,000	825,000
92000	Capital Projects Fund	50,000	307,500	307,500	307,500	476,000
92000	Retiree Medical Ins Fund	50,000	50,000	50,000	50,000	52,500
92000	Capital Nonrecurring Fund	635,000				

Mansfield Board of Education:

60001	Education - K to 8	19,117,996	20,588,160	20,588,160	20,778,327	20,572,170
Total Proposed GF Budget 11/12		<u>\$ 31,932,942</u>	<u>\$ 33,702,055</u>	<u>\$ 33,702,055</u>	<u>\$ 33,936,259</u>	<u>\$ 34,401,920</u>

Town of Mansfield
Capital Fund Program Budget
Fiscal Year 2011/12

	Program	Actual 09/10	Adopted 10/11	Adjusted 10/11	Estimated 10/11	Proposed 11/12
1	General Government	\$ 155,000	\$ 132,000	\$ 132,000	\$ 132,000	\$ 115,000
2	Community Development		16,575,000	16,575,000	16,575,000	350,000
3	Public Safety	63,000	63,000	63,000	\$ 63,000	260,000
4	Community Services	39,300	1,094,300	1,094,300	\$ 1,094,300	118,000
5	Facilities Management	204,455	219,000	219,000	\$ 219,000	120,000
6	Public Works	855,500	1,968,120	1,968,120	\$ 1,968,120	1,191,000
Total Proposed CP Budget 11/12		\$ 1,317,255	\$ 20,051,420	\$ 20,051,420	\$ 20,051,420	\$ 2,154,000

Town of Mansfield
 Capital Nonrecurring Reserve Fund Program Budget
 Fiscal Year 2011/12

	Program	Actual 09/10	Adopted 10/11	Adjusted 10/11	Estimated 10/11	Proposed 11/12
1	Management Services Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 175,000
2	Debt Service Fund	150,000	150,000	150,000	150,000	
3	Retire Fire Truck Debt	80,000	80,000	80,000	80,000	
4	Property Tax Revaluation Fund	25,000	35,000	35,000	35,000	25,000
5	Capital Projects Fund	395,000	422,545	422,545	422,545	701,000
6	Capital Fund - MMS Heating Conversion	376,000				
7	Parks & Recreation Fund	50,000	50,000	50,000	50,000	50,000
8	Compensated Absences Fund	50,000	70,000	70,000	70,000	55,000
Total Proposed CNR Budget 11/12		\$ 1,276,000	\$ 957,545	\$ 957,545	\$ 957,545	\$ 1,006,000

**SUPPLEMENTAL
INFORMATION**

TOWN OF MANSFIELD
BUDGET IN BRIEF
GRAND LIST COMPARISON FOR
FY 2011/12

	Net Abstract 10/1/2009	Net Abstract * 10/1/2010	Change	% Change
Real Estate	\$ 867,435,210	\$ 870,355,460	\$ 2,920,250	0.34%
Personal Property	32,942,578	33,368,052	425,474	1.29%
Motor Vehicles	68,292,605	69,999,066	1,706,461	2.50%
Grand Totals	<u>\$ 968,670,393</u>	<u>\$ 973,722,578</u>	<u>\$ 5,052,185</u>	<u>0.52%</u>

GRAND LIST COMPARISON FOR
FISCAL YEAR 2010/11

	Net Abstract 10/1/2008	Net Abstract 10/1/2009	Change	% Change
Real Estate	\$ 825,436,800	\$ 867,435,210	\$ 41,998,410	5.09%
Personal Property	33,680,338	32,942,578	(737,760)	-2.19%
Motor Vehicles	66,977,787	68,292,605	1,314,818	1.96%
Grand Totals	<u>\$ 926,094,925</u>	<u>\$ 968,670,393</u>	<u>\$ 42,575,468</u>	<u>4.60%</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, 2010 Grand List**

The list percentages are calculated by dividing the individual property assessment by the October 1, 2010 Net Grand List Total of \$973,722,578.

PROPERTY OWNER	DESCRIPTION	ASSESSMENT	% OF TAXABLE GRAND LIST
Connecticut Light & Power	Public Utility	\$ 11,894,406	1.22%
ING US Students No 8 LLC	Apartments	10,285,870	1.06%
Eastbrook F LLC (et al)	Eastbrook Mall	9,242,310	0.95%
ING US Students No 1 LLC	Apartments	8,371,580	0.86%
Celeron Square Associates LLC	Apartments	7,360,360	0.76%
Colonial BT LLC	Apartments	6,342,280	0.65%
New Samaritan Corp.	Nursing Home	5,368,370	0.55%
Glen Ridge Cooperative, Inc.	Housing Co-Op	5,306,770	0.54%
Carriage Polo Run LLC	Apartments	4,895,240	0.50%
Hayes-Kaufman Mansfield Assoc.	Shopping Plaza	4,655,000	0.48%
Total Top Ten Assessments		<u>\$ 73,722,186</u>	<u>7.57%</u>

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

<u>Account and Description</u>	<u>Actual 09/10</u>	<u>Adopted 10/11</u>	<u>Adjusted 10/11</u>	<u>Estimated 10/11</u>	<u>Proposed 11/12</u>
111 General Fund					
40101 Current Year Levy	23,401,497	24,461,355	24,461,355	24,461,355	25,507,520
40102 Prior Year Levy	189,695	200,000	200,000	300,000	200,000
40103 Interest & Lien Fees	145,397	125,000	125,000	140,000	135,000
40104 Motor Vehicle Supplement	166,770	175,000	175,000	165,000	165,000
40105 Susp. Coll. Taxes - Trnsc.	11,126	6,000	6,000	7,000	6,000
40106 Susp. Coll. Int. - Trnsc.	12,008	4,000	4,000	8,000	4,000
40108 Motor Vehicle Penalty	140				
_Total_Taxes and Related Items	23,926,633	24,971,355	24,971,355	25,081,355	26,017,520
40201 Misc Licenses & Permits	2,356	2,520	2,520	2,520	2,520
40202 Sport Licenses	403	700	700	500	500
40203 Dog Licenses	8,426	8,000	8,000	8,000	8,000
40204 Conveyance Tax	106,112	125,000	125,000	115,000	200,000
40205 Vacant Property Registration	200			300	300
40210 Subdivision Permits	135	4,000	4,000	2,000	4,000
40211 Zoning/Special Permits	11,820	18,000	18,000	22,000	18,000
40212 Zba Applications	3,600	4,000	4,000	2,000	4,000
40214 Iwa Permits	1,355	5,000	5,000	3,000	5,000
40223 Sewer Permits		50	50	50	
40224 Road Permits	1,700	1,300	1,300	1,300	1,250
40230 Building Permits	172,351	204,000	204,000	136,000	160,000
40231 Adm Cost Reimb-permits	142	100	100	100	100
40232 Housing Code Permits	77,250	86,000	86,000	86,000	86,000
40233 Housing Code Penalties		100	100	100	100
40234 Landlord Registrations	1,270	600	600	600	600
_Total_Licenses and Permits	387,120	459,370	459,370	379,470	490,370
40352 Payment In Lieu Of Taxes	4,138	1,850	1,850	1,850	1,850
40357 Social Serv Block Grant	3,935			3,650	
_Total_Fed. Support Gov	8,073	1,850	1,850	5,500	1,850
40401 Education Assistance	8,617,052	10,070,680	10,070,680	10,070,680	10,070,680
40402 School Transportation	137,067	199,930	199,930	134,920	121,400
_Total_State Support Education	8,754,119	10,270,610	10,270,610	10,205,600	10,192,080
40451 Pilot - State Property	8,055,354	7,224,400	7,224,400	7,265,843	7,056,130
40454 Circuit Crt-parking Fines	1,140			2,800	1,000
40455 Circuit Breaker	43,742	46,720	46,720	43,000	50,140
40456 Tax Relief For Elderly	2,000	2,000	2,000	2,000	2,000
40457 Library - Connecticut/ill	16,374	10,000	10,000	15,000	15,000
40458 Library - Basic Grant	2,314			2,364	2,300
40459 Tax Credit New Mfg Equip	4,964	4,500	4,500	3,250	9,510
40460 Boat Reimbursement	1,282	2,500	2,500	2,500	2,500

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

<u>Account and Description</u>	<u>Actual</u> <u>09/10</u>	<u>Adopted</u> <u>10/11</u>	<u>Adjusted</u> <u>10/11</u>	<u>Estimated</u> <u>10/11</u>	<u>Proposed</u> <u>11/12</u>
40462 Disability Exempt Reimb	1,234	800	800	1,200	1,200
40465 Emerg Mgmt Performance Gr	15,297	11,300	11,300	11,000	13,000
40469 Veterans Reimb	7,397	7,600	7,600	7,400	7,750
40494 Judicial Revenue Distribution	9,338	3,000	3,000	9,000	9,000
40496 Pilot-holinko Estates	13,575	13,500	13,500	13,500	13,500
_Total_State Support Gov	8,174,011	7,326,320	7,326,320	7,378,857	7,183,030
40551 Pilot - Senior Housing	11,517				
_Total_Local Support Gov	11,517				
40605 Region 19 Financial Serv	85,810	87,530	87,530	87,530	88,840
40606 Health District Services	17,290	19,720	19,720	19,720	22,150
40610 Recording	52,602	55,000	55,000	55,000	55,000
40611 Copies Of Records	12,319	11,240	11,240	11,440	11,400
40612 Vital Statistics	12,916	8,500	8,500	8,500	8,500
40613 Sale Of Maps/regs	102	100	100	100	100
40620 Police Service	29,514	25,000	25,000	25,000	2,000
40622 Redemption/Release Fees	1,788	2,500	2,500	2,500	2,500
40625 Animal Adoption Fees	730	900	900	900	900
40627 Feline Fees	6				
40628 Redemption Fees-Hamp/Scot	80				
40629 Adoption Fees-Hampton Scot	10				
40641 Postage On Overdue Books	18,502	16,000	16,000	17,000	17,000
40644 PARKING PLAN REVIEW FEE					5,700
40650 Blue Prints	40	50	50	50	50
40656 Reg Dist 19 Grnds Mntnce	76,130	77,350	77,350	77,350	73,480
40663 Zoning Regulations	176	200	200	100	200
40671 Day Care Grounds Maint	9,500	11,240	11,240	11,240	11,980
40674 Charge for Services	2,574	2,500	2,500	2,500	2,500
40678 Celeron Sq Assoc Bikepath	2,700	2,700	2,700	2,700	2,700
40698 Financial Services-Columbia	30,000				
40699 Fire Safety Code Fees	28,422	66,500	66,500	20,000	20,000
_Total_Charge for Services	381,211	387,030	387,030	341,630	325,000
40702 Parking Tickets - Town	10,700	4,500	4,500	7,800	7,800
40710 Building Fines	4,500	1,000	1,000	1,000	1,000
40711 Landlord Registration Penalty		90	90	90	90
40715 Ordinance Violation Penalty	945	500	500	500	500
40716 Noise Ordinance Violation	704	50	50	1,300	1,300
40717 Possession Alcohol Ord	5,175	8,500	8,500	8,500	8,500
40718 Open Liquor Container Ordin	6,280	10,000	10,000	12,000	12,000
_Total_Fines and Forfeitures	28,304	24,640	24,640	31,190	31,190
40801 Rent	3,024				
40804 Rent - Historical Soc	3,150	2,000	2,000	2,000	2,000
40807 Rent - Town Hall	100	200	200	200	200

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

<u>Account and Description</u>	<u>Actual</u> <u>09/10</u>	<u>Adopted</u> <u>10/11</u>	<u>Adjusted</u> <u>10/11</u>	<u>Estimated</u> <u>10/11</u>	<u>Proposed</u> <u>11/12</u>
40808 Rent - Senior Center		100	100	100	100
40817 Telecom Services Payment	63,004	95,000	95,000	55,795	55,000
40820 Interest Income	28,601	80,000	80,000	25,000	25,000
40824 Sale Of Supplies	27	20	20	20	20
40825 Rent - R19 Maintenance	2,790	2,790	2,790	2,790	2,790
40890 Other	3,279	2,500	2,500	1,000	2,500
40893 Sale Of Property	17,964				
<u>_Total_Miscellaneous</u>	<u>121,939</u>	<u>182,610</u>	<u>182,610</u>	<u>86,905</u>	<u>87,610</u>
40928 School Cafeteria	2,500	2,500	2,500	2,500	2,500
<u>_Total_Operating Transfers In</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<u>_Total_111 General Fund - Town</u>	<u>41,795,427</u>	<u>43,626,285</u>	<u>43,626,285</u>	<u>43,513,007</u>	<u>44,331,150</u>
Grand Total	<u>41,795,427</u>	<u>43,626,285</u>	<u>43,626,285</u>	<u>43,513,007</u>	<u>44,331,150</u>

**Town of Mansfield
Expenditure Budget Summary**

<u>Account and Description</u>	<u>Actual 09/10</u>	<u>Adopted 10/11</u>	<u>Adjusted 10/11</u>	<u>Estimated 10/11</u>	<u>Proposed 11/12</u>
111 General Fund - Town					
Noncertif.	206				
Misc Benefits	22,057	19,710	19,710	19,890	18,990
Prof & Tech Services	43,805	41,950	41,950	42,400	43,850
Other Purch Services	4,171	4,030	4,030	10,680	11,350
Instructional Supplies		200	200		
Office Supplies		100	100	100	
Food Service Supplies	1,234	1,500	1,500	1,500	1,500
Total 11100 Legislative	71,473	67,490	67,490	74,570	75,690
Salaries and Wages	184,005	182,420	183,640	183,640	185,730
Misc Benefits	5,471	4,370	4,370	4,430	3,970
Other Purch Services	1,062				
School/Library Books		200	200		
Office Supplies	1,876	2,000	2,000	2,470	2,000
Total 12100 Municipal Management	192,414	188,990	190,210	190,540	191,700
Salaries and Wages	66,575	62,550	69,610	69,610	69,050
Misc Benefits	6,015	9,220	9,220	9,440	9,340
Prof & Tech Services	34,605	44,480	44,480	44,090	44,480
Other Purch Services	1,753	3,000	3,000	3,000	3,000
School/Library Books		500	500	250	250
Office Supplies	62	500	500	500	500
Total 12200 Human Resources	109,010	120,250	127,310	126,890	126,620
Prof & Tech Services	27,016	37,950	37,950	37,950	42,500
Total 13100 Town Attorney	27,016	37,950	37,950	37,950	42,500
Other Purch Services	2,037	4,400	4,400	6,050	4,300
School/Library Books	270	330	330	330	
Office Supplies	162	200	200	200	
Other Supplies	220	300	300	300	
Expend Reductions	(2,850)				
Total 13200 Probate	(161)	5,230	5,230	6,880	4,300
Salaries and Wages	37,402	53,110	50,300	50,300	59,640
Misc Benefits	348	800	800	800	760
Other Purch Services	1,596	2,500	2,500	2,500	2,500
Office Supplies	145	800	800	800	800
Total 14200 Registrars	39,491	57,210	54,400	54,400	63,700

**Town of Mansfield
Expenditure Budget Summary**

<u>Account and Description</u>	<u>Actual 09/10</u>	<u>Adopted 10/11</u>	<u>Adjusted 10/11</u>	<u>Estimated 10/11</u>	<u>Proposed 11/12</u>
Salaries and Wages	166,205	168,010	171,740	171,740	178,210
Misc Benefits	858	1,080	1,080	1,125	1,030
Prof & Tech Services	3,173	3,300	3,300	6,500	3,300
Other Purch Services	14,920	10,700	10,700	11,200	10,700
School/Library Books	178	180	180	180	180
Office Supplies	1,060	1,000	1,000	1,000	1,000
Equipment		5,600	5,600	5,600	5,600
Total 15100 Town Clerk	186,394	189,870	193,600	197,345	200,020
Repairs/Maintenance	210	500	500	2,028	2,050
Other Purch Services	8,766	18,750	18,750	18,750	19,550
Office Supplies		200	200	260	200
Food Service Supplies	158	1,000	1,000	1,000	1,000
Total 15200 General Elections	9,134	20,450	20,450	22,038	22,800
Salaries and Wages	55,052	47,030	48,720	48,720	49,700
Misc Benefits	1,730	1,170	1,170	1,170	1,110
School/Library Books	48	200	200	200	200
Office Supplies	72				
Total 16100 Finance Administration	56,902	48,400	50,090	50,090	51,010
Salaries and Wages	231,875	236,140	209,510	209,510	196,480
Misc Benefits	1,303	950	950	950	905
Prof & Tech Services	27,822			28,000	22,000
School/Library Books		100	100	100	100
Office Supplies	1,366	600	600	600	600
Total 16200 Accounting & Disbursements	262,366	237,790	211,160	239,160	220,085
Salaries and Wages	97,669	104,200	111,160	111,160	120,250
Misc Benefits	648	690	690	695	740
Prof & Tech Services	4,687	4,800	4,800	4,770	4,800
Other Purch Services	23,425	22,650	22,650	22,330	22,450
Office Supplies	50	300	300	300	300
Total 16300 Revenue Collections	126,479	132,640	139,600	139,255	148,540
Salaries and Wages	181,784	186,330	190,320	190,320	197,250
Misc Benefits	2,767	2,370	2,370	2,360	2,370
Prof & Tech Services	716	5,000	5,000	5,000	5,000
Other Purch Services	721	2,000	2,000	1,350	1,700
School/Library Books	546	1,275	1,275	1,230	1,275
Office Supplies	1,298	1,000	1,000	1,270	1,420
Total 16402 Property Assessment	187,832	197,975	201,965	201,530	209,015

**Town of Mansfield
Expenditure Budget Summary**

<u>Account and Description</u>	<u>Actual 09/10</u>	<u>Adopted 10/11</u>	<u>Adjusted 10/11</u>	<u>Estimated 10/11</u>	<u>Proposed 11/12</u>
Other Purch Services	35,000	35,000	35,000	35,000	35,000
Office Supplies	3,972	4,000	4,000	4,000	4,000
Total 16510 Central Copying	38,972	39,000	39,000	39,000	39,000
Other Purch Services	20,967	22,500	22,500	22,500	24,000
Office Supplies	7,436	10,000	10,000	10,000	10,000
Total 16511 Central Services	28,403	32,500	32,500	32,500	34,000
Prof & Tech Services	67,000	10,000	11,800	10,000	10,500
Total 16600 Information Technology	67,000	10,000	11,800	10,000	10,500
Salaries and Wages	94,386	132,650	97,850	97,850	140,200
Misc Benefits	4,902	3,550	3,550	3,920	4,420
Prof & Tech Services	32				
Repairs/Maintenance	723	700	700		
Other Purch Services	730,751	807,800	807,800	807,800	844,650
School/Library Books	329	350	350	350	350
Office Supplies	466	500	500	100	100
Other Supplies	2,885	2,500	2,500	2,500	3,000
Equipment	802	2,900	2,900	2,000	1,900
Total 21200 Police Services	835,276	950,950	916,150	914,520	994,620
Salaries and Wages	78,686	79,520	81,890	81,890	85,020
Misc Benefits	301	990	990	990	940
Prof & Tech Services	3,180	3,000	3,000	3,000	3,000
Repairs/Maintenance	13	50	50	50	50
Other Purch Services	2,310	2,620	2,620	2,620	2,620
Food Service Supplies	96	400	400	400	400
Building Supplies	502	800	800	800	800
Other Supplies	122	150	150	150	150
Total 21300 Animal Control	85,210	87,530	89,900	89,900	92,980
Cert Wages				(14,900)	(29,130)
Salaries and Wages	79,780	89,930	112,340	112,340	128,700
Misc Benefits	1,499	2,050	2,050	2,050	1,910
Purch Property Services	35,304	25,360	25,360	28,500	28,500
School/Library Books	840	1,850	1,850	1,850	1,850
Office Supplies	523	600	600	600	600
Other Supplies	3,729	4,500	4,500	2,600	2,600
Building Facilities	1,660				
Equipment		1,100	1,100		1,100
Total 22101 Fire Marshal	123,335	125,390	147,800	133,040	136,130

**Town of Mansfield
Expenditure Budget Summary**

<u>Account and Description</u>	<u>Actual 09/10</u>	<u>Adopted 10/11</u>	<u>Adjusted 10/11</u>	<u>Estimated 10/11</u>	<u>Proposed 11/12</u>
Salaries and Wages	163,082	162,570	166,740	166,740	166,880
Misc Benefits	798	1,280	1,280	600	1,300
Prof & Tech Services		2,000	2,000	1,000	1,200
Other Purch Services	40,500	40,500	40,500	40,500	40,500
School/Library Books	28	200	200	100	200
Office Supplies	451	300	300	300	300
Total 22155 Fire & Emerg Services Admin	204,859	206,850	211,020	209,240	210,380
Salaries and Wages	1,089,994	1,076,140	1,076,140	1,129,210	1,117,370
Misc Benefits	38,912	44,210	44,210	43,160	43,180
Prof & Tech Services	8,434	22,500	22,500	14,600	17,500
Purch Property Services				3,264	
Repairs/Maintenance	52,806	57,000	57,000	72,000	62,000
Insurance	48,434	51,000	51,000	51,000	51,000
Other Purch Services	53,797	53,420	53,420	53,417	53,420
School/Library Books	1,051	500	500	500	500
Office Supplies	17,045	17,000	17,000	18,500	17,500
Energy	1,489	900	900	900	900
Building Supplies	11,098	14,000	14,000	14,000	14,000
Rolling Stock Supplies	17,849	10,000	10,000	20,000	10,000
Other Supplies	15,217	8,500	8,500	9,500	9,000
Equipment	4,292	6,000	6,000	6,000	6,000
Total 22160 Fire & Emergency Services	1,360,418	1,361,170	1,361,170	1,436,051	1,402,370
Salaries and Wages	58,077	46,970	44,180	44,180	48,690
Misc Benefits				50	50
Office Supplies	153	250	250	1,600	1,400
Other Supplies	1,200	1,200	1,200		
Total 23100 Emergency Management	59,430	48,420	45,630	45,830	50,140
Cert Wages	(47,690)	(56,200)	(56,200)	(56,200)	(56,200)
Salaries and Wages	151,684	133,550	154,420	154,420	156,490
Misc Benefits	2,041	2,250	2,250	2,250	1,870
Other Purch Services		100	100	100	100
School/Library Books		100	100	100	100
Office Supplies	105	100	100	100	140
Total 30100 Public Works Administration	106,140	79,900	100,770	100,770	102,500
Salaries and Wages	76,493	82,400	84,260	84,260	84,880
Misc Benefits	1,364	2,210	2,210	2,210	2,160
Prof & Tech Services	1,800	2,000	2,000	2,000	2,080
Equipment		4,000	4,000	4,000	4,000
Total 30200 Supervision & Operations	79,657	90,610	92,470	92,470	93,120

**Town of Mansfield
Expenditure Budget Summary**

<u>Account and Description</u>	<u>Actual 09/10</u>	<u>Adopted 10/11</u>	<u>Adjusted 10/11</u>	<u>Estimated 10/11</u>	<u>Proposed 11/12</u>
Salaries and Wages	572,358	595,650	607,190	607,190	622,670
Misc Benefits	4,265	5,410	5,410	5,410	5,370
Other Purch Services	5,580	5,580	5,580	5,580	5,580
Energy	45,858	48,000	48,000	48,000	48,000
Equipment	2,900	4,000	4,000	4,000	4,000
Total 30300 Road Services	630,961	658,640	670,180	670,180	685,620
Salaries and Wages	310,525	298,270	303,650	303,650	311,780
Misc Benefits	65	160	160	160	160
Purch Property Services	4,566	8,680	8,680	8,680	9,680
Other Purch Services		500	500	500	300
Office Supplies	247	450	450	450	450
Land/Rd Maint Supplies	16,828	21,600	21,600	21,600	21,600
Building Supplies	10,044	9,500	9,500	9,500	9,500
Equipment	2,504	2,500	2,500	2,500	2,500
Total 30400 Grounds Maintenance	344,779	341,660	347,040	347,040	355,970
Salaries and Wages	169,464	177,220	180,880	180,880	186,010
Medical Ben.		(500)	(500)	(500)	(500)
Misc Benefits	1,312	3,690	3,690	3,690	3,650
Other Purch Services	1,510	1,510	1,510	1,510	1,730
School/Library Books		250	250	250	250
Energy	208,767	239,900	239,900	239,900	251,900
Building Supplies	7,344	2,900	2,900	2,900	2,850
Rolling Stock Supplies	124,289	136,240	136,240	136,240	137,110
Other Supplies	743	2,500	2,500	2,500	2,500
Equipment	2,709	5,500	5,500	5,500	5,500
Total 30600 Equipment Maintenance	516,138	569,210	572,870	572,870	591,000
Salaries and Wages	162,500	171,020	166,920	166,920	171,650
Misc Benefits	2,744	3,040	3,040	3,040	3,000
Prof & Tech Services	1,500	1,500	1,500	1,500	1,200
Repairs/Maintenance	2,753	1,500	1,500	1,500	1,500
Instructional Supplies	727	900	900	900	900
School/Library Books	119	100	100	100	150
Office Supplies	213	550	550	550	500
Building Supplies	630	400	400	400	400
Equipment		1,800	1,800	1,800	1,750
Total 30700 Engineering	171,186	180,810	176,710	176,710	181,050

**Town of Mansfield
Expenditure Budget Summary**

<u>Account and Description</u>	<u>Actual 09/10</u>	<u>Adopted 10/11</u>	<u>Adjusted 10/11</u>	<u>Estimated 10/11</u>	<u>Proposed 11/12</u>
Cert Wages				(11,080)	(21,660)
Salaries and Wages	116,001	139,430	153,300	153,300	179,290
Misc Benefits	2,358	2,470	2,470	2,470	2,400
Prof & Tech Services		1,000	1,000	1,000	1,000
Other Purch Services	594	650	650	650	650
School/Library Books	165	750	750	750	750
Office Supplies	424	600	600	600	600
Building Supplies	4	400	400	400	400
Other Supplies	172	250	250	250	250
Total 30800 Building Inspection	119,718	145,550	159,420	148,340	163,680
Salaries and Wages	113,822	93,580	106,200	106,200	102,450
Misc Benefits	320	1,000	1,000	1,000	1,025
Other Purch Services	260	500	500	500	500
School/Library Books	(42)	500	500	500	500
Office Supplies	665	750	750	750	750
Building Supplies	398	750	750	750	750
Other Supplies	229	250	250	250	250
Equipment	400	400	400	400	400
Total 30810 Housing Inspection	116,052	97,730	110,350	110,350	106,625
Noncertif.	173,605	189,090	192,140	192,140	196,000
Salaries and Wages	111,887	112,660	115,190	115,190	116,680
Misc Benefits	2,657	2,820	2,820	2,820	2,760
Purch Property Services	52,126	59,000	59,000	59,000	59,000
Repairs/Maintenance	40,687	38,600	38,600	38,600	38,600
Other Purch Services	86,302	85,000	85,000	85,000	87,000
Office Supplies	740	700	700	700	700
Energy	346,050	372,000	372,000	372,000	370,500
Building Supplies	31,890	27,000	27,000	27,000	27,000
Equipment	5,974	1,800		1,800	
Total 30900 Facilities Management	851,918	888,670	892,450	894,250	898,240
Salaries and Wages	171,198	189,870	194,140	194,140	201,420
Misc Benefits	1,513	2,280	2,280	2,030	1,990
Office Supplies	181	750	750	500	500
Misc Expenses & Fees	102,650	100,850	100,850	100,850	125,000
Total 42100 Human Services Administration	275,542	293,750	298,020	297,520	328,910
Prof & Tech Services	195	2,000	2,000	2,000	
Insurance	310				
Food Service Supplies	570				
Other Supplies	971	650	650	650	
Total 42202 Mansfield Challenge - Winter	2,046	2,650	2,650	2,650	0

**Town of Mansfield
Expenditure Budget Summary**

<u>Account and Description</u>	<u>Actual 09/10</u>	<u>Adopted 10/11</u>	<u>Adjusted 10/11</u>	<u>Estimated 10/11</u>	<u>Proposed 11/12</u>
Other Purch Services	2,451	2,000	2,000	2,000	2,000
_Total_42204 Youth Employment - Middle School	2,451	2,000	2,000	2,000	2,000
Cert Wages	(16,344)	(16,340)	(16,340)	(16,340)	(16,340)
Salaries and Wages	136,861	157,690	160,790	160,790	165,100
Misc Benefits	1,978	3,110	3,110	3,110	3,110
Prof & Tech Services	10,538	9,200	9,200	9,200	9,950
Other Purch Services	215	200	200	200	500
School/Library Books	191	350	350	350	350
Office Supplies	401	450	450	450	650
Other Supplies	697	650	650	650	2,650
_Total_42210 Youth Services	134,537	155,310	158,410	158,410	165,970
Salaries and Wages	179,060	175,200	179,800	183,230	193,510
Misc Benefits	936	2,080	2,080	1,750	1,690
Other Purch Services	2,510	2,650	2,650	2,700	2,700
School/Library Books	28	150	150	150	150
Office Supplies	853	1,000	1,000	1,200	1,200
_Total_42300 Senior Services	183,387	181,080	185,680	189,030	199,250
Salaries and Wages	466,454	472,590	481,500	481,500	492,510
Misc Benefits	1,493	2,000	2,000	2,000	2,000
Prof & Tech Services	1,159	1,000	1,000	1,000	1,000
Rentals	525	530	530	530	530
Other Purch Services	830	1,200	1,200	1,240	1,030
Instructional Supplies	3,149	3,000	3,000	3,000	3,000
School/Library Books	93,982	99,640	99,640	99,640	99,810
Building Supplies	1,520	100	100	100	100
Equipment	1,834	37,120	37,120	37,120	41,495
_Total_43100 Library Services Admin	570,946	617,180	626,090	626,130	641,475
Contrib to Area Agencies	297,098	295,540	295,540	310,738	317,940
_Total_45000 Contributions To Area Agency	297,098	295,540	295,540	310,738	317,940
Salaries and Wages	205,475	224,280	210,500	210,500	206,220
Misc Benefits	1,419	1,900	1,900	1,850	1,760
Office Supplies	600	600	600	500	600
_Total_51100 Planning Administration	207,494	226,780	213,000	212,850	208,580

**Town of Mansfield
Expenditure Budget Summary**

<u>Account and Description</u>	<u>Actual 09/10</u>	<u>Adopted 10/11</u>	<u>Adjusted 10/11</u>	<u>Estimated 10/11</u>	<u>Proposed 11/12</u>
Misc Benefits	388	400	400	430	430
Other Purch Services	4,186	7,000	7,000	6,500	7,000
School/Library Books	226	100	100	100	100
Office Supplies	10				
Total 52100 Planning/Zoning Inland/Wetlands	4,810	7,500	7,500	7,030	7,530
Misc Expenses & Fees	4,018	6,750	6,750	6,750	4,750
Total 58000 Boards and Commissions	4,018	6,750	6,750	6,750	4,750
Cert Wages				(7,460)	(14,910)
Benefits	1,229,803	1,325,410	1,325,410	1,328,585	1,496,400
Medical Ben.	1,078,118	965,180	965,180	927,860	847,940
Total 71000 Employee Benefits	2,307,921	2,290,590	2,290,590	2,248,985	2,329,430
Salaries and Wages	(117)				
Insurance	117,351	126,470	126,470	126,470	126,470
Total 72000 Insurance	117,234	126,470	126,470	126,470	126,470
Misc Expenses & Fees		83,800	18,850		120,880
Total 73000 Contingency	0	83,800	18,850	0	120,880
Trans Out-Spec Rev Fund	1,099,660	488,160	488,160	488,160	519,160
Trans Out-Debt Serv Fd	500,000	760,000	760,000	760,000	825,000
Trans Out-Capital Proj	50,000	307,500	307,500	307,500	476,000
Trans Out-Trust Agency	50,000	50,000	50,000	50,000	52,500
Total 92000 Other Financing Uses	1,699,660	1,605,660	1,605,660	1,605,660	1,872,660
Total 111 General Fund - Town	12,814,946	13,113,895	13,113,895	13,157,932	13,829,750
Grand Total	12,814,946	13,113,895	13,113,895	13,157,932	13,829,750

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

<u>Account and Description</u>	<u>Actual 09/10</u>	<u>Adopted 10/11</u>	<u>Adjusted 10/11</u>	<u>Estimated 10/11</u>	<u>Proposed 11/12</u>
112 General Fund - Board					
61101 Regular Instruction	6,440,499	7,741,320	7,707,060	7,707,330	7,780,020
61102 English	48,996	49,520	49,520	52,420	49,520
61104 World Languages	8,620	10,090	10,090	10,090	10,090
61105 Health & Safety	7,473	7,730	7,730	7,730	7,730
61106 Physical Education	14,831	12,690	12,690	12,410	12,690
61107 Art	12,225	14,060	14,060	15,310	14,060
61108 Mathematics	24,363	30,020	30,020	29,620	30,020
61109 Music	15,135	17,240	17,240	18,400	17,240
61110 Science	24,780	30,750	30,750	29,950	30,750
61111 Social Studies	20,069	20,680	20,680	20,430	20,680
61115 Information Technology	249,211	201,250	201,250	201,250	201,250
61122 Family & Consumer Science	7,247	9,080	9,080	7,680	9,080
61123 Technology Education	16,540	10,830	10,830	10,830	10,830
61201 Special Ed Instruction	1,318,688	1,316,790	1,338,340	1,338,340	1,372,510
61202 Enrichment	366,605	417,000	404,710	404,710	404,710
61204 Preschool	255,136	354,590	354,550	354,550	331,060
61310 Remedial Reading/Math	157,081	342,960	329,690	329,690	336,700
61400 Summer School	34,636	30,500	30,500	42,500	40,500
61600 Tuition Payments	198,726	190,000	190,000	190,000	14,760
61900 Central Service-Instnr Suppl.	156,930	159,760	159,760	159,760	159,760
62102 Guidance Services	16,273	138,790	138,790	139,240	140,420
62103 Health Services	202,244	205,990	205,990	205,990	208,370
62104 Outside Eval/Contracted Serv	251,749	241,500	241,500	241,500	231,500
62105 Speech And Hearing Services	19,481	150,230	150,060	150,060	151,860
62106 Pupil Services - Testing	713	11,570	11,570	11,570	11,570
62108 Psychological Services	252,505	296,710	290,380	290,380	290,380
62201 Curriculum Development	183,256	166,460	167,440	168,780	167,440
62202 Professional Development	35,869	36,990	36,990	36,990	36,990
62302 Media Services	72,334	70,770	70,770	70,770	70,770
62310 Library	274,907	284,140	284,940	284,940	288,040
62401 Board Of Education	366,185	411,520	439,290	472,447	416,600
62402 Superintendent's Office	332,095	359,890	367,020	367,020	372,860
62404 Special Education Admin	261,328	281,300	285,300	285,300	289,200
62520 Principals' Office Services	996,253	982,640	1,004,190	1,007,340	1,023,220
62521 Support Services - Central	20,093	16,490	16,490	16,490	16,490
62523 Field Studies	12,458	13,500	13,500	13,500	13,500
62601 Business Management	311,754	319,990	319,990	319,990	323,330
62710 Plant Operations - Building	1,760,364	1,513,970	1,516,320	1,524,320	1,491,460
62801 Regular Transportation	677,308	680,730	680,730	677,020	692,270
62802 Spec Ed Transportation	133,870	130,000	130,000	212,000	122,000
63430 After School Program	25,993	40,330	40,330	40,330	40,330
63440 Athletic Program	29,381	36,190	36,190	36,190	36,190
68000 Employee Benefits	3,343,442	3,165,550	3,145,780	3,200,110	3,217,370
69000 Transfers Out To Other Funds	160,350	66,050	66,050	66,050	66,050
<u>Total 112 General Fund - Board</u>	<u>19,117,996</u>	<u>20,588,160</u>	<u>20,588,160</u>	<u>20,781,327</u>	<u>20,572,170</u>
Grand Total	<u>19,117,996</u>	<u>20,588,160</u>	<u>20,588,160</u>	<u>20,781,327</u>	<u>20,572,170</u>

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MILL RATE – The rate applied to assessed valuation to determine property taxes. The mill rate for the proposed fiscal year 2011/2012 budget is 26.68 mills. This means that \$26.68 in property taxes must be paid for every \$1,000 of assessed value of property.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DESCRIPTION OF FUNDS

1. Fund Categories

a. Governmental Funds – Budgetary and Accounting Basis

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

Those funds included in this category are:

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

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

b. Proprietary Funds – Budgetary and Accounting Basis

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

The funds included in this category are:

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

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

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

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

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

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

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

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

c. Fiduciary Funds – Budgetary and Accounting Basis

Those funds included in this category are:

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

NONEXPENDABLE TRUST FUNDS

Those funds included in this category are:

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

2. Component Units/Jointly Governed Organizations

a. Mansfield Discovery Depot, Inc.

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

b. Eastern Highlands Health District

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