

# *Town of Mansfield*

## *Town Council Proposed Budget 2015 / 2016*



*Town Meeting - May 12, 2015*

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## NOTICE AND WARNING OF ANNUAL TOWN MEETING TOWN OF MANSFIELD

The Electors of the Town of Mansfield and all persons who are entitled to vote in Town Meeting mentioned in the following warning are hereby warned and notified that the Annual Town Meeting for Budget Consideration will be held on Tuesday, May 12, 2015 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, 2015 to June 30, 2016, which Proposed Budgets were adopted by the Town Council on April 28, 2015 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this 2nd day of May 2015.

Mary Stanton, Town Clerk

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$38,553,720 is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2015 to June 30, 2016.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$2,438,900 is hereby adopted as the capital improvements to be undertaken during fiscal year 2015/16 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2015 to June 30, 2016 in the amount of \$2,200,470 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, 2015 to June 30, 2016 in the amount of \$38,553,720 which proposed budget was adopted by the Council on April 28, 2015, 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, 2015 to June 30, 2016 and said sums shall be paid by the Town to the Regional School District as they become available.

RESOLVED: That the proposed Capital Fund Budget for fiscal year July 1, 2015 to June 30, 2016 in the amount of \$2,438,900 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, 2015 to June 30, 2016 in the amount of \$2,200,470 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, 2015

Dear Mansfield Voters:

After careful review and consideration the Town Council adopted a General Fund Budget totaling \$48,741,870 (including a contribution of \$10,188,150 to Regional School District No. 19) for Fiscal Year 2015/16. If state revenue holds as projected with a loss of \$806,516 for the General Fund, a tax rate increase of 2.18 mills would be necessary to support Council's adopted budget and the mill rate would increase to 30.13 mills. With the most recent revaluation, the value of the median single family home has decreased from \$169,900 to \$156,000. Yet with strong growth in the value of commercial properties, *estimated taxes for the median single family home would decrease by 1.0 percent or \$49 per year.* Due to a desire to continue its efforts to build fund balance, the Town Council increased the contribution to fund balance by \$148,000. To help offset this increase, the Town Council reduced the Town Manager's Proposed General Fund expenditure budget by \$90,380. As indicated in the chart below, the Council's adopted budget represents a net increase in expenditures of \$1,488,076 or 3.1% over the current fiscal year.

For municipal operations, the Council's adopted budget largely maintains current town services. It also seeks to address operational and budgetary concerns with the addition of a Fire Fighter, Public Works Specialist and an Accountant. An additional state trooper (as recommended as part of the town's police services study) has not been included in this budget due to the potential change in the reimbursement rate proposed by the State.

<b>General Fund Budget Summary</b>				
<b>Town Council Adopted Budget, As Proposed for FY 15/16</b>				
	FY 14/15	Proposed FY 15/16	\$ Change	% Change
Town Operations	\$16,013,990	<b>\$16,505,970</b>	\$ 491,980	3.1%
Mansfield Board of Education	<u>\$21,193,884</u>	<b><u>\$22,047,750</u></b>	<u>\$ 853,866</u>	<u>4.0%</u>
<i>Town/MBOE Budget Subtotal</i>	<i>\$37,207,874</i>	<b><i>\$38,553,720</i></b>	<i>\$1,345,846</i>	<i>3.6%</i>
Regional School District #19	\$ 10,045,920	<b>\$10,188,150</b>	\$ 142,230	1.4%
GRAND TOTAL	\$47,253,794	<b>\$48,741,870</b>	\$1,488,076	3.1%

Also at its April 28th meeting, the Town Council adopted a Capital Fund budget of \$2,438,900 and a Capital Nonrecurring Fund (CNR) budget of \$2,200,470. The Capital Fund is used to pay for various infrastructure and other municipal projects, and to purchase municipal equipment and rolling stock. The CNR fund is used take in certain one-time revenues and to transfer monies between budgets.

The status of state aid to municipalities is still not finalized. In developing his proposed budget, the Town Manager relied on the Governor's projections. Based on the Appropriation Committee's proposed state budget presented on April 27, 2015, Mansfield's state aid remains largely the same as the Governor's proposed with an overall reduction of \$838,879. State aid has a significant impact on the mill rate necessary to support the Town Council's Adopted FY 2015/16 General Fund budget. With the State aid estimates the Council approved, a 2.18 mill rate increase is necessary to fund the proposed budget.

Developing the budget is a challenge in these difficult economic times; understanding our structural needs and the financial constraints facing many of our citizens, we have strived to develop a responsible budget. We believe we have achieved this goal. The Council's adopted budget reflects a conscious effort to provide funding for capital projects and is designed to maintain the quality of our current services and programs.

In order to fund the proposed budget, the mill rate would increase 2.18 mills. For the median home in Mansfield with a value of \$222,860, assessed at \$156,000 following the 2014 Revaluation, this will mean your taxes will decrease from \$4,749 to \$4,700, a reduction of \$49.

#### THE NUMBERS:

##### Grand List and Estimated Changes in the Tax Warrant:

With the October 1, 2014 revaluation, the preliminary grand list is \$1,027,424,592. This represents a decrease of \$8,827,788 or 0.85% compared to the October 2013 Grand List of \$1,036,252,380. As in many communities, the value of residential properties has decreased, in our case by 8.7%. Fortunately due primarily to growth in Storrs Center the value of commercial properties has increased by 22.3%.

##### Non-tax Revenues:

Non-tax revenues are estimated to decrease by \$352,450 or 1.8%. Notable changes in revenues are as follows: State & Federal support for general government, a decrease of \$371,960; and other revenues, primarily charge for services, are projected to increase by \$15,620.

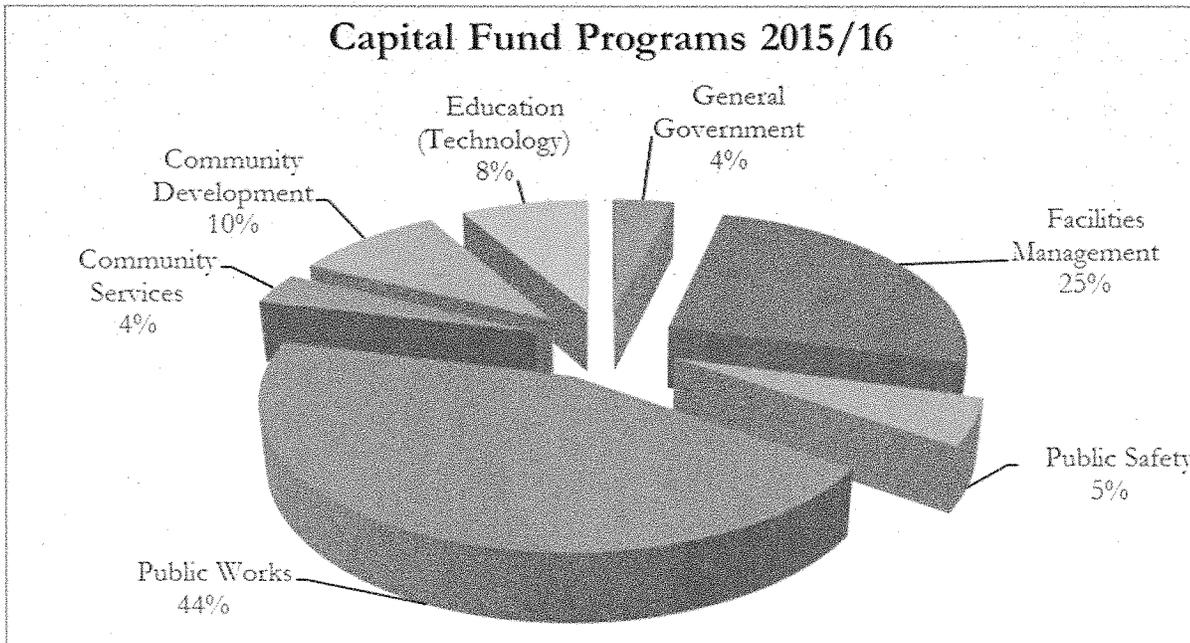
General Fund Budget:

As adopted by Council, the Town general government expenditure budget is \$16,505,970, a \$491,980 or 3.1% increase. The major cost drivers for the Town are a \$310,430 increase in contracted salaries and proposed staffing, an increase of \$263,795 for employee benefits, primarily health insurance and an increase of \$60,460 for the Resident State Troopers program; offset by a reduction in scheduled debt service payments of \$40,000. The Mansfield Board of Education budget is \$22,047,750, an increase of 4.0%. This results in an annual average increase for the past six years for the Mansfield Board of Education of 1.1%. Mansfield's contribution to the Regional School District #19 budget totals \$10,188,150 representing an increase of \$142,230. Overall the total General Fund budget as presented is \$48,741,870, a \$1,488,076 or 3.1% increase over the current year budget.

Capital Fund Budget:

The proposed Capital Fund Budget of \$2,438,900 would be financed as follows: \$2,015,470 from state and other revenue (primarily ambulance fees and property taxes) via General Fund and the Capital and Nonrecurring Fund; \$184,930 from LOCIP; \$130,000 from the Town Aid Road grant; and \$108,500 from the Parks and Recreation Fund and the Storrs Center Reserve Account.

The major items in this year's proposed budget include: \$1,076,000 for Public Works, \$616,700 for Facilities Management, \$231,600 for Community Development, \$200,000 for Education (Technology Equipment), \$130,000 for Public Safety, \$88,500 for Community Services, and \$96,100 for General Government initiatives.



Capital and Nonrecurring Fund:

The proposed CNR Fund Budget totals \$2,200,470. This includes: a \$2,015,470 transfer to the Capital Fund; and a \$185,000 transfer to the Management Services Fund for technology expenses.

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 12, 2015 to exercise your right to vote on the proposed budget.

Sincerely,

Elizabeth C. Paterson, Mayor

Mansfield Town Council

Elizabeth Paterson, Mayor

Paul Shapiro, Deputy Mayor

Steve Kegler

Peter Kochenburger

Alex Marcellino

Antonia Moran

Virginia Raymond

William Ryan

Elizabeth Wassmundt

## The Budget Process

1. During January 2015 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 30, 2015, 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, 2015 and one on May 6, 2015. A Public Hearing was held on April 13, 2015.
5. On April 28, 2015 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, 2015. This meeting shall consider the budget presented to it by the Council and may approve, lower, or raise the budget of any program. If the annual Town Meeting refuses or neglects to adopt a budget, the budget will be returned to the Council for its consideration. The Council shall return the same or a revised budget to a Town Meeting called by the Council for a date no later than ten days after the first meeting. This Town Meeting shall also approve, lower, or raise the budget of any program. Should the Town Meeting then fail or refuse to adopt a budget, the budget appropriation last proposed by the Council shall be in full effect.
7. The budget approved by the Town Meeting or adopted by the Town Council shall be subject to appeal if within 21 days after approval, electors present a petition requesting the budget be repealed and replaced by a substitute budget. The petition shall be in certain form and signed by not less than 2% of the electors as determined by the revised registry list last completed.
8. If the Town Clerk determines the petition to be sufficient, the Town Clerk shall so certify to the Town Council within five days after receipt of the petition. If insufficient, a legal notice shall be placed in a newspaper of general circulation in the Town, and no further proceedings will be necessary.

The Budget Process (con't.)

9. After certification, the question shall be submitted to a referendum of eligible voters at the budget Town Meeting. At least 10 days prior to the referendum, the Town Council shall publish notice of the referendum in a newspaper having circulation in the Town. The notice shall state the date and hours the referendum will be held, and the text of the question as it will appear. The referendum shall be held on a Tuesday.
  
10. If the vote to repeal succeeds, the Town Council shall, no later than midnight on June 30<sup>th</sup>, adopt a substitute budget and a substitute resolution establishing the tax rate and file such budget and resolution with the Town Clerk.

## How to participate and make a motion

### **Commenting:**

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

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

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

### **Making a motion:**

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

## What is a Program?

### **General Fund (Operating budget):**

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

### **Capital Fund**

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

### **Capital Nonrecurring Reserve Fund**

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

**Town of Mansfield  
Expenditure Budget Summary**

	<u>FY 14/15 Amended</u>	<u>FY 15/16 Proposed</u>	<u>Increase/Decrease</u>	
			<u>Amount</u>	<u>Percentage</u>
<b>Town:</b>				
General Government:				
Operating Budget	\$ 13,739,540	\$ 14,468,590	\$ 729,050	5.3%
Capital Contribution	1,949,450	1,752,380	(197,070)	(10.1%)
Debt Contribution	325,000	285,000	(40,000)	(12.3%)
Total General Government	16,013,990	16,505,970	491,980	3.1%
Mansfield Board of Education	21,193,884	22,047,750	853,866	4.0%
Total Town of Mansfield	<u>\$ 37,207,874</u>	<u>\$ 38,553,720</u>	<u>\$ 1,345,846</u>	<u>3.6%</u>

	<u>FY 14/15 Amended</u>	<u>FY 15/16 Proposed</u>	<u>Increase/Decrease</u>	
			<u>Amount</u>	<u>Percentage</u>
<b>Recap:</b>				
Contribution to Region 19	\$ 10,045,920	\$ 10,188,150	\$ 142,230	1.4%
Town Expenditures	37,207,874	38,553,720	1,345,846	3.6%
Total Commitments	<u>\$ 47,253,794</u>	<u>\$ 48,741,870</u>	<u>\$ 1,488,076</u>	<u>3.1%</u>

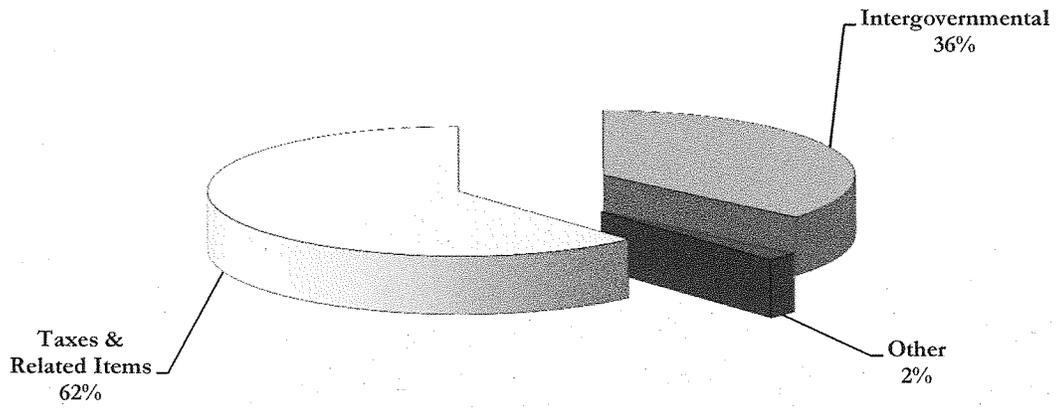
**Town of Mansfield  
Estimated Tax Warrant and Levy  
FY 2015/16**

<b>Amount to Raise by Taxation</b>	<b>Dollars</b>	<b>Equiv. Mill Rate</b>
1. Proposed Budget		
Mansfield School Board	\$ 22,047,750	
Town General Government	16,505,970	
Total Town	38,553,720	
Region 19 General Fund Contribution	10,188,150	
Total Expenditure Budgets	\$ 48,741,870	47.44
2. Plus: Fund Balance Reserve	148,000	0.14
3. Less:		
Tax Related Items	620,000	
Non-Tax Revenues	18,713,340	
App. Of Fund Balance	-	
Total Other Revenues	19,333,340	18.82
Amount to Raise by Taxes (current levy)	\$ 29,556,530	28.77
<b>Tax Warrant Computation</b>		
1. Amount to Raise by Taxes (current levy)	\$ 29,556,530	28.77
2. Amount of Abatement	728,000	0.71
3. Reserve for Uncollected Taxes	516,230	0.50
4. Reserve for Tax Appeals	100,000	0.10
5. Elderly Programs	51,000	0.05
Tax Warrant	\$ 30,951,760	30.13

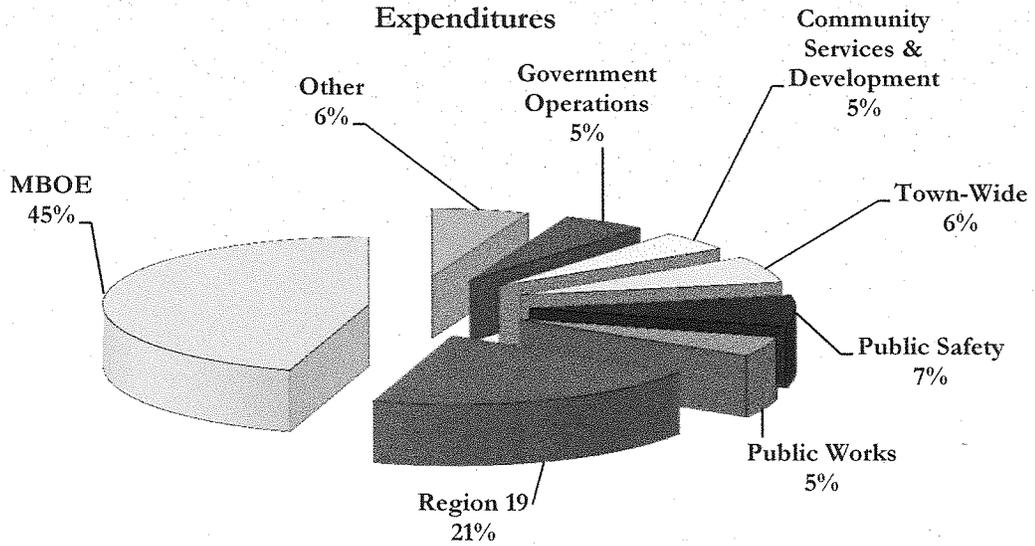
**Mill Rate Computation**

1. Tax Warrant	30,951,760			
		=		30.13
2. Taxable Grand List	1,027,424,592			
Proposed Mill Rate	30.13			
Current Mill Rate	27.95			
Increase (Decrease)	2.18			
Percent Increase (Decrease)	7.77%			

**General Fund  
FY'16  
Revenues**



**General Fund  
FY'16  
Expenditures**



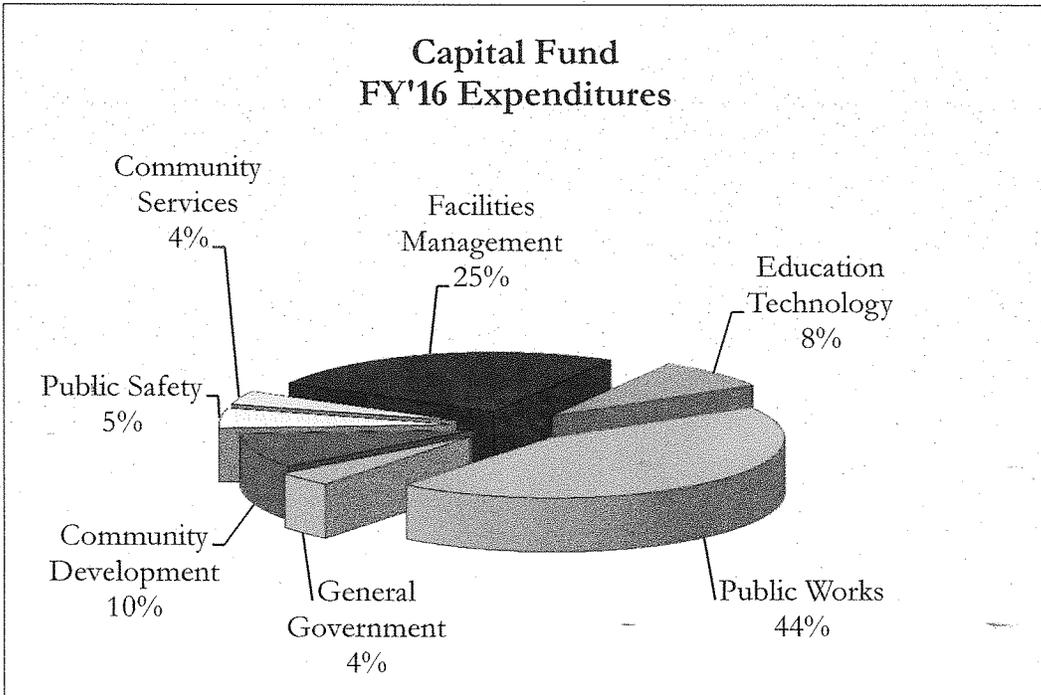
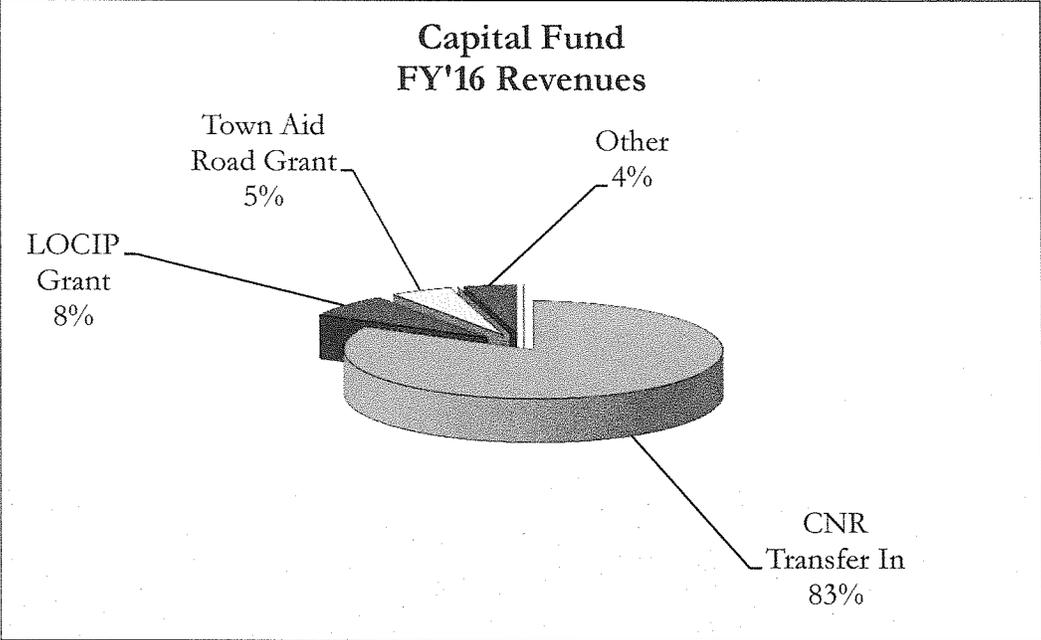
**Town of Mansfield  
Summary of Revenues and Expenditures**

**2015/16 over 2014/15**

	FY 14/15 Amended	FY 15/16 Proposed	Increase/Decrease	
			Amount	Percentage
<b><u>Revenues:</u></b>				
Taxes and Related Items	\$ 28,188,004	\$ 30,176,530	\$ 1,988,526	7.1%
Intergovernmental	18,057,650	17,686,460	(371,190)	(2.1%)
Other Revenues	1,008,140	1,026,880	18,740	1.9%
Total Revenues	<u>\$ 47,253,794</u>	<u>\$ 48,889,870</u>	<u>\$ 1,636,076</u>	<u>3.5%</u>
<b><u>Expenditures:</u></b>				
General Government	\$ 2,369,325	\$ 2,496,540	\$ 127,215	5.4%
Public Safety	3,544,775	3,618,790	74,015	2.1%
Public Works	2,111,500	2,228,100	116,600	5.5%
Community Services	1,617,640	1,609,370	(8,270)	(0.5%)
Community Development	555,490	619,800	64,310	11.6%
Mansfield Board of Education	21,193,884	22,047,750	853,866	4.0%
Town-Wide Expenditures	2,734,820	3,064,490	329,670	12.1%
Other Financing Uses	3,080,440	2,868,880	(211,560)	(6.9%)
Total Town of Mansfield	37,207,874	38,553,720	1,345,846	3.6%
Contributions to Region 19	10,045,920	10,188,150	142,230	1.4%
Total General Fund	<u>\$ 47,253,794</u>	<u>\$ 48,741,870</u>	<u>\$ 1,488,076</u>	<u>3.1%</u>
Net Increase to Fund Balance	<u>\$ -</u>	<u>\$ 148,000</u>	<u>\$ 148,000</u>	

**Town of Mansfield**  
**General Fund**  
**Major Cost Drivers - FY 2015/16**

Description	FY 13/14 Actual	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed	Incr/ (Decr)	%
Salaries and Wages	\$ 6,262,188	\$ 6,533,045	\$ 6,669,575	\$ 6,843,475	\$ 310,430	4.75%
Employee Benefits	2,506,587	2,714,120	2,700,606	2,977,915	263,795	9.72%
Other Purch Services	1,604,373	1,726,855	1,717,740	1,809,545	82,690	4.79%
Prof & Tech Services	220,169	224,440	228,958	258,260	33,820	15.07%
Trans Out-Spec Rev Fund	572,000	610,430	610,430	637,450	27,020	4.43%
Land/Rd Maint Supplies	-	600	550	18,300	17,700	2950.00%
Trans Out Enterprise Fnd	127,825	117,560	124,830	132,050	14,490	12.33%
Rolling Stock Supplies	191,558	199,000	184,000	212,000	13,000	6.53%
Office Supplies	52,313	56,750	52,729	66,760	10,010	17.64%
Repairs/Maintenance	150,387	131,900	155,813	140,350	8,450	6.41%
Energy	682,880	437,800	437,800	445,900	8,100	1.85%
Insurance	201,869	206,030	204,855	211,830	5,800	2.82%
Other Supplies	53,609	68,800	63,480	72,680	3,880	5.64%
Building Supplies	45,757	62,550	61,871	63,900	1,350	2.16%
Instructional Supplies	3,278	3,750	3,900	3,850	100	2.67%
Food Service Supplies	37	400	400	300	(100)	(25.00%)
Equipment	112,106	96,250	92,533	92,685	(3,565)	(3.70%)
School/Library Books	99,335	114,520	113,520	110,320	(4,200)	(3.67%)
Purch Property Services	66,343	105,400	104,500	101,050	(4,350)	(4.13%)
Contrib to Area Agencies	43,200	57,050	57,050	45,050	(12,000)	(21.03%)
Trans Out-Trust Agency	80,000	78,000	78,000	62,000	(16,000)	(20.51%)
Misc Expenses & Fees	176,624	194,290	26,400	162,920	(31,370)	(16.15%)
Trans Out-Debt Serv Fd	675,000	325,000	325,000	285,000	(40,000)	(12.31%)
Trans Out-Capital Proj	2,332,690	1,949,450	1,949,450	1,752,380	(197,070)	(10.11%)
<b>Total</b>	<b>\$ 16,260,128</b>	<b>\$ 16,013,990</b>	<b>\$ 15,963,990</b>	<b>\$ 16,505,970</b>	<b>\$ 491,980</b>	<b>3.07%</b>



**Town of Mansfield  
Capital Fund Budget Summary  
FY 2015/16**

	<u>FY 14/15 Amended</u>	<u>FY 15/16 Proposed</u>
<b>Estimated Revenues:</b>		
Capital Non-Recurring Reserve Fund (CNR)	\$ 1,873,600	\$ 2,015,470
Town Aid Road Grant	242,000	130,000
Infrastructure Grant (LOCIP)	192,490	184,930
Federal and State Grants	233,530	
Other	107,400	108,500
Bonds	9,000,000	
	<u>\$ 11,649,020</u>	<u>\$ 2,438,900</u>

	<u>FY 14/15 Amended</u>	<u>FY 15/16 Proposed</u>
<b>Estimated Expenditures:</b>		
General Government	\$ 95,000	\$ 96,100
Facilities Management (Town/Schools)	420,000	616,700
Public Safety	506,000	130,000
Public Works	804,500	1,076,000
Community Services	128,200	88,500
Community Development	9,495,320	231,600
Education	200,000	200,000
	<u>\$ 11,649,020</u>	<u>\$ 2,438,900</u>

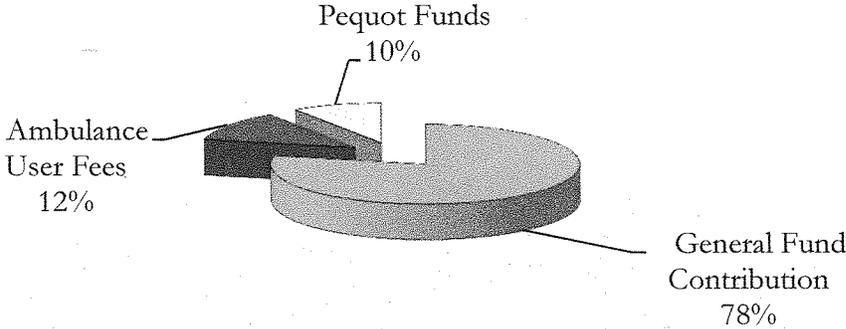
**Town of Mansfield**  
**Proposed Capital Projects Fund Financing Plan - 2015/16**

	Budget 2015/16	LOCIP	CNR Fund	Other Funds	Town Aid Road Fund
<b>General Government</b>					
Fleet Vehicle - Building/Housing	26,100		26,100		
Furniture & Fixtures	15,000		15,000		
Software	45,000		45,000		
Strategic Planning	10,000		10,000		
<b>Total General Government</b>	<b>96,100</b>	-	<b>96,100</b>	-	-
<b>Facilities Management</b>					
<b>Town</b>					
Comm Center Building Repairs	39,200		39,200		
Day Care Building Repairs	20,000		20,000		
Fire Stations Building Repairs	100,000		100,000		
Joshua's Trust Building Repairs	2,500		2,500		
Library Building Repairs	100,000		100,000		
Maintenance Projects	15,000		15,000		
Public Works Building Repairs	10,000		10,000		
Roof Repairs	30,000		30,000		
Senior Center Building Repairs	40,000		40,000		
Town Hall Building Repairs	60,000		60,000		
<b>Education</b>					
School Building Maintenance	200,000		200,000		
<b>Total Facilities Management</b>	<b>616,700</b>	-	<b>616,700</b>	-	-
<b>Public Safety</b>					
<b>Fire and Emergency Services</b>					
Automated Chest Compression Units	48,000		48,000		
Commerical Gear Washer	8,000		8,000		
Communication Equipment	6,000		6,000		
Fire Hose	10,000		10,000		
Fire Ponds	6,000		6,000		
Personal Protective Equip.	20,000		20,000		
Personnel Accountability Software	12,000		12,000		
Rescue Equipment	20,000		20,000		
<b>Total Public Safety</b>	<b>130,000</b>	-	<b>130,000</b>	-	-
<b>Public Works</b>					
Engineering CAD Upgrades	21,000		21,000		
Fueling Station	500,000		500,000		
Guiderails Imprv/Replace	20,000		20,000		
Road/Resurfacing	410,000	184,930	95,070		130,000
Scale for Front End Loader	10,000			10,000	
Storrs Center Equipment	10,000			10,000	
Transportation/Walkways	25,000		25,000		
Trees	10,000		10,000		
Vac all Truck	70,000		25,000	45,000	
<b>Total Public Works</b>	<b>1,076,000</b>	<b>184,930</b>	<b>696,070</b>	<b>65,000</b>	<b>130,000</b>

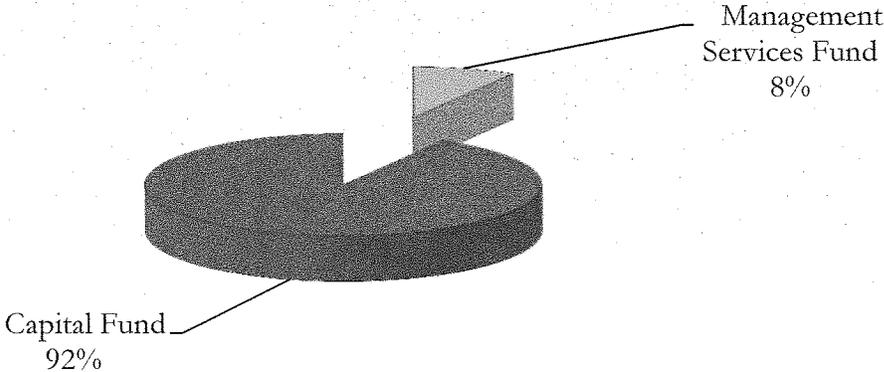
Town of Mansfield  
Proposed Capital Projects Fund Financing Plan - 2015/16

	Budget 2015/16	LOCIP	CNR Fund	Other Funds	Town Aid Road Fund
<b>Community Services</b>					
Fitness - Equipment	43,500			43,500	
Park Improvements	20,000		20,000		
Playground Surfacing	5,000		5,000		
Senior Center Chairs	20,000		20,000		
<b>Total Community Services</b>	<b>88,500</b>	-	<b>45,000</b>	<b>43,500</b>	-
<b>Community Development</b>					
Future Projects	3,000		3,000		
Storrs Center Reserve	228,600		228,600		
<b>Total Community Develop.</b>	<b>231,600</b>	-	<b>231,600</b>	-	-
<b>Education</b>					
Technology Infrastructure	200,000		200,000		
<b>Total Education</b>	<b>200,000</b>	-	<b>200,000</b>	-	-
<b>TOTAL C.I.P. 2015/16</b>	<b>\$ 2,438,900</b>	<b>\$ 184,930</b>	<b>\$ 2,015,470</b>	<b>\$ 108,500</b>	<b>\$ 130,000</b>

**Capital Nonrecurring Reserve Fund  
FY '16  
Revenues**



**Capital Nonrecurring Reserve Fund  
FY '16  
Expenditures**



**Town of Mansfield**  
**Capital and Nonrecurring Reserve Fund Budget**  
**Estimated Revenues, Expenditures and Changes in Fund Balance**  
**Fiscal Year 2015/16**

	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Proposed
<b>Sources:</b>				
General Fund Contribution	\$ 2,452,690	\$ 1,579,880	\$ 1,817,380	\$ 1,752,380
Ambulance User Fees	233,599	300,000	275,000	275,000
Other	14,400			
Sewer Assessments	912	500		500
Pequot Funds	205,985	232,978	230,219	209,560
<b>Total Sources</b>	<b>2,907,586</b>	<b>2,113,358</b>	<b>2,322,599</b>	<b>2,237,440</b>
<b>Uses:</b>				
Operating Transfers Out:				
Management Services Fund	175,000	185,000	185,000	185,000
Property Tax Reval. Account	25,000			
Capital Fund	2,508,069	1,645,000	1,882,500	1,786,870
Capital Fund-Storrs Ctr Reserve	168,360	228,600	228,600	228,600
Compensated Absences Fund	36,000	36,000	36,000	
<b>Total Uses</b>	<b>2,912,429</b>	<b>2,094,600</b>	<b>2,332,100</b>	<b>2,200,470</b>
Excess/(Deficiency)	(4,843)	18,758	(9,501)	36,970
Fund Balance/(Deficit) July 1	118	(4,725)	(4,725)	(14,226)
Fund Balance, June 30	<b>\$ (4,725)</b>	<b>\$ 14,033</b>	<b>\$ (14,226)</b>	<b>\$ 22,744</b>

# **PROGRAM BUDGETS**

General Fund

Capital Fund

Capital Nonrecurring Reserve Fund

**Town of Mansfield  
General Fund Program Budget  
Fiscal Year 2015/16**

<b>Prg #</b>	<b>Program</b>	<b>FY 13/14 Actual</b>	<b>FY 14/15 Adopted</b>	<b>FY 14/15 Amended</b>	<b>FY 14/15 Estimated</b>	<b>FY 15/16 Proposed</b>
11100	Legislative	75,862	102,500	102,500	102,460	109,890
12100	Municipal Management	212,902	222,460	228,950	234,080	236,050
12200	Human Resources	150,655	142,370	145,270	145,220	148,450
13100	Town Attorney	41,374	45,000	45,000	45,000	53,000
13200	Probate	5,123	7,010	7,010	7,010	7,010
14200	Registrars	31,884	50,320	45,560	32,175	40,690
15100	Town Clerk	226,114	223,770	230,790	230,790	235,380
15200	General Elections	13,497	22,900	22,900	19,502	13,975
16100	Finance Administration	126,215	123,630	127,880	127,880	132,660
16200	Accounting & Disbursements	163,213	168,740	174,130	173,427	231,405
16300	Revenue Collections	165,217	159,930	163,740	164,490	167,840
16402	Property Assessment	214,212	216,525	224,185	224,185	233,370
16510	Central Copying	39,569	39,000	39,000	39,000	39,700
16511	Central Services	29,642	34,000	34,000	32,000	34,000
16600	Information Technology	11,150	10,610	10,610	10,610	11,000
30900	Facilities Management	924,519	763,600	767,800	760,770	802,120
21200	Police Services	1,201,322	1,310,130	1,311,200	1,309,750	1,374,220
21300	Animal Control	89,310	93,070	94,400	94,400	97,000
22101	Fire Marshal	134,171	145,900	149,070	150,835	155,415
22155	Fire & Emerg Services Admin	224,006	243,595	248,325	247,975	252,745
22160	Fire & Emergency Services	1,637,067	1,678,360	1,678,360	1,765,657	1,672,670
23100	Emergency Management	57,951	61,270	63,420	63,470	66,740
30100	Public Works Administration	75,195	87,260	92,150	91,075	173,620
30200	Supervision & Operations	118,574	121,980	122,170	127,790	127,770
30300	Road Services	787,438	725,070	756,490	755,727	763,880
30400	Grounds Maintenance	348,150	379,420	411,060	425,690	413,050
30600	Equipment Maintenance	635,030	538,410	545,040	542,411	545,390
30700	Engineering	173,894	201,660	184,590	184,981	204,390
41200	Health Regulations & Inspection		123,750	123,750	123,750	130,800
42100	Adult & Admin Services	355,203	340,400	348,810	299,060	307,720
42210	Youth Services	155,045	172,050	173,080	168,079	181,920
42300	Senior Services	169,888	213,980	225,160	220,159	221,920
43100	Library Services	660,534	677,730	689,790	689,790	721,960
45000	Grants To Area Agencies	316,933	57,050	57,050	57,050	45,050

**Town of Mansfield  
General Fund Program Budget  
Fiscal Year 2015/16**

<b>Prg #</b>	<b>Program</b>	<b>FY 13/14 Actual</b>	<b>FY 14/15 Adopted</b>	<b>FY 14/15 Amended</b>	<b>FY 14/15 Estimated</b>	<b>FY 15/16 Proposed</b>
30800	Building Inspection	287,534	287,550	276,150	276,780	299,120
51100	Planning & Development	230,223	242,420	252,040	251,990	283,190
52100	Planning/Zoning and I/W	8,544	9,680	9,680	9,500	11,890
53100	Economic Development		11,220	11,220	11,168	19,200
58000	Boards and Commissions	3,712	6,400	6,400	6,400	6,400
71000	Employee Benefits	2,356,851	2,528,730	2,528,730	2,514,384	2,779,450
72000	Insurance	142,715	143,200	143,200	139,810	204,020
73000	Contingency		200,900	62,890		81,020
<b>Other Financing Uses:</b>						
92000	Senior Programs	5,000	5,000	5,000	5,000	5,000
92000	Revaluation		25,000	25,000	25,000	25,000
92000	Downtown Partnership	125,000	125,000	125,000	125,000	125,000
92000	Parks & Recreation	442,000	455,430	455,430	455,430	482,450
92000	Debt Service Fund	675,000	325,000	325,000	325,000	285,000
92000	Capital Fund	2,164,330	1,351,240	1,720,810	1,720,810	1,523,740
92000	Storrs Center Reserve	168,360	228,640	228,640	228,640	228,640
92000	Cemetery Fund		36,000	36,000	36,000	20,000
92000	Medical Pension Trust Fund	80,000	42,000	42,000	42,000	42,000
92000	Transit Services Fund		117,560	117,560	124,830	132,050
<b>Mansfield Board of Education:</b>						
60001	Education - K to 8	20,686,374	21,193,884	21,193,884	21,174,557	22,047,750
<b>Total General Fund Budget</b>		<b>\$ 36,946,502</b>	<b>\$ 36,838,304</b>	<b>\$ 37,207,874</b>	<b>\$ 37,138,547</b>	<b>\$ 38,553,720</b>

**Town of Mansfield  
Capital Fund Program Budget  
Fiscal Year 2015/16**

	<b>Program</b>	<b>FY 13/14 Actual</b>	<b>FY 14/15 Adopted</b>	<b>FY 14/15 Amended</b>	<b>FY 14/15 Estimated</b>	<b>FY 15/16 Proposed</b>
1	General Government	\$ 120,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 96,100
2	Community Development	370,290	4,495,320	9,495,320	9,495,320	231,600
3	Public Safety	129,000	506,000	506,000	506,000	130,000
4	Community Services	132,000	128,200	128,200	128,200	88,500
5	Facilities Management	540,000	420,000	420,000	420,000	616,700
6	Public Works	914,000	804,500	804,500	804,500	1,076,000
7	Education (Technology)	200,000	200,000	200,000	200,000	200,000
	<b>Total Proposed CP Budget</b>	<b>\$ 2,405,290</b>	<b>\$ 6,649,020</b>	<b>\$ 11,649,020</b>	<b>\$ 11,649,020</b>	<b>\$ 2,438,900</b>

**Town of Mansfield  
Capital Nonrecurring Reserve Fund Program Budget  
Fiscal Year 2015/16**

<b>Program</b>		<b>FY 13/14 Actual</b>	<b>FY 14/15 Adopted</b>	<b>FY 14/15 Amended</b>	<b>FY 14/15 Estimated</b>	<b>FY 15/16 Proposed</b>
1	Management Services Fund	\$ 175,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000
2	Property Tax Revaluation Fund	25,000	-	-	-	-
3	Capital Fund	2,676,429	1,873,600	1,873,600	2,111,100	2,015,470
4	Compensated Absences Fund	36,000	36,000	36,000	36,000	-
Total Proposed CNR Budget		<u>\$ 2,912,429</u>	<u>\$ 2,094,600</u>	<u>\$ 2,094,600</u>	<u>\$ 2,332,100</u>	<u>\$ 2,200,470</u>

**SUPPLEMENTAL  
INFORMATION**

Town of Mansfield  
Budget in Brief  
Grand List Comparison  
Fiscal Year 2015/16

	Net Abstract 10/1/2013	Net Abstract * 10/1/2014	Change	% Change
Real Estate	\$ 919,603,880	\$ 896,309,360	\$ (23,294,520)	(2.5%)
Personal Property	41,126,173	53,405,082	12,278,909	29.86%
Motor Vehicles	75,522,327	77,710,150	2,187,823	2.90%
Grand Totals	<u>\$1,036,252,380</u>	<u>\$1,027,424,592</u>	<u>(\$8,827,788)</u>	<u>(0.85%)</u>

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

	Net Abstract 10/1/2012	Net Abstract 10/1/2013	Change	% Change
Real Estate	\$ 900,054,120	\$ 919,603,880	\$ 19,549,760	2.17%
Personal Property	37,266,256	41,126,173	3,859,917	10.36%
Motor Vehicles	74,395,337	75,522,327	1,126,990	1.51%
Grand Totals	<u>\$1,011,715,713</u>	<u>\$1,036,252,380</u>	<u>\$24,536,667</u>	<u>2.43%</u>

**Top Ten Taxpayers  
October 1, 2014 Grand List**

The list percentages are calculated by dividing the individual property assessment by the October 1, 2014 Net Grand List Total of \$1,027,424,592.

PROPERTY OWNER	DESCRIPTION	ASSESSMENT	% OF TAXABLE GRAND LIST
EDR Storrs LLC *	Apartment Condos	\$ 37,374,400	3.64%
SCT Storrs Center I LLC	Price Chopper/Commerical	29,583,600	2.88%
Connecticut Light & Power	Public Utility	23,487,960	2.29%
Eastbrook F LLC (et al)	Eastbrook Mall	13,158,500	1.28%
Storrs Acquisition LLC	Apartments	9,676,630	0.94%
EDR Storrs IC LLC	Apartments	9,354,800	0.91%
Celeron Sq Assoc LLC	Apartments	8,935,200	0.87%
Colonial BT LLC	Apartments	6,495,300	0.63%
Hayes - Kaufman	Big Y Plaza	5,049,100	0.49%
Glen Ridge Cooperative, Inc.	Housing Co-Op	4,545,030	0.44%
Total Top Ten Assessments		\$ 147,660,520	14.37%

\* Before fixed assessment agreement

**Town of Mansfield  
Revenue Summary by Source**

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
40101 Current Year Levy	27,121,192	27,144,714	27,144,714	27,144,714	27,933,060
40102 Prior Year Levy	219,140	175,000	175,000	300,000	200,000
40103 Interest & Lien Fees	183,689	135,000	135,000	175,000	175,000
40104 Motor Vehicle Supplement	223,066	165,000	165,000	220,000	220,000
40105 Susp. Coll. Taxes - Trnsc.	16,131	6,000	6,000	10,000	10,000
40106 Susp. Coll. Int. - Trnsc.	15,739	4,000	4,000	13,000	13,000
40109 Collection Fees	875			2,000	2,000
40110 Current Yr Levy-Storrs Center	786,003	1,273,290	1,273,290	1,318,980	2,351,470
40111 CY Levy-Storrs Ctr Abatement	(321,000)	(715,000)	(715,000)	(715,000)	(728,000)
<b>Total Taxes and Related Items</b>	<b>28,244,835</b>	<b>28,188,004</b>	<b>28,188,004</b>	<b>28,468,694</b>	<b>30,176,530</b>
40201 Misc Licenses & Permits	3,817	2,980	2,980	2,860	3,040
40202 Sport Licenses	(330)	300	300	300	300
40203 Dog Licenses	4,263	8,000	8,000	8,000	8,000
40204 Conveyance Tax	189,964	165,570	165,570	165,570	163,000
40210 Subdivision Permits	2,000	2,000	2,000	4,500	2,000
40211 Zoning/Special Permits	15,202	17,000	17,000	12,000	17,000
40212 Zba Applications	3,200	2,000	2,000	2,000	2,000
40214 Iwa Permits	1,560	2,750	2,750	3,750	2,750
40224 Road Permits	1,000	550	550	1,500	1,500
40230 Building Permits	195,553	200,000	200,000	200,000	200,000
40231 Adm Cost Reimb-permits	236	200	200	200	200
40232 Housing Code Permits	85,785	90,000	90,000	100,000	117,000
40233 Housing Code Penalties	100	1,100	1,100	1,000	1,000
40234 Landlord Registrations	2,440	2,000	2,000	2,000	2,000
<b>Total Licenses and Permits</b>	<b>504,790</b>	<b>494,450</b>	<b>494,450</b>	<b>503,680</b>	<b>519,790</b>
40352 Payment In Lieu Of Taxes	4,449				
40357 Social Serv Block Grant	3,505	3,470	3,470	3,470	3,470
<b>Total Fed. Support Gov</b>	<b>7,954</b>	<b>3,470</b>	<b>3,470</b>	<b>3,470</b>	<b>3,470</b>
40401 Education Assistance	10,158,428	10,186,650	10,186,650	10,186,650	10,186,650
40402 School Transportation	124,540	120,790	120,790	120,790	121,560
<b>Total State Support Education</b>	<b>10,282,968</b>	<b>10,307,440</b>	<b>10,307,440</b>	<b>10,307,440</b>	<b>10,308,210</b>
40451 Pilot - State Property	6,784,862	6,957,610	7,327,180	7,656,351	7,275,530
40454 Circuit Crt-parking Fines	1,070	500	500	500	500
40455 Circuit Breaker	43,610	50,920	50,920	50,920	45,000
40456 Tax Relief For Elderly	2,000	2,000	2,000	2,000	2,000
40457 Library - Connecticutcard/ill	13,015	13,790	13,790	13,790	12,370
40458 Library - Basic Grant	1,235	1,230	1,230	1,230	1,160

**Town of Mansfield  
Revenue Summary by Source**

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
40462 Disability Exempt Reimb	1,330	1,200	1,200	1,340	1,200
40465 Emerg Mgmt Perf. Grant	662	14,500	14,500	12,824	12,820
40469 Veterans Reimb	6,607	7,220	7,220	7,220	6,860
40470 State Revenue Sharing	281,154	6,430	6,430	124,438	6,840
40485 State Support - Other	631,979	312,770	312,770	312,773	
40494 Judicial Revenue Distribution	11,268	9,000	9,000	10,500	10,500
40496 Pilot-holinko Estates	10,149				
40551 Pilot - Senior Housing	18,169				
<b>Total State Support Gov</b>	<b>7,807,110</b>	<b>7,377,170</b>	<b>7,746,740</b>	<b>8,193,886</b>	<b>7,374,780</b>
40605 Region 19 Financial Serv	93,790	95,200	95,200	95,200	96,530
40606 Health District Services	27,000	27,400	27,400	27,400	27,820
40610 Recording	55,318	60,000	60,000	60,000	60,000
40611 Copies Of Records	12,690	12,100	12,100	11,540	12,580
40612 Vital Statistics	12,333	12,000	12,000	12,000	12,000
40613 Sale Of Maps/regs	25	100	100	100	
40620 Police Service	65,491	96,000	96,000	96,000	111,250
40622 Redemption/Release Fees	1,310	1,000	1,000	1,000	1,000
40625 Animal Adoption Fees	456	900	900	900	900
40641 Fines on Overdue Books	7,647	9,800	9,800	9,800	7,610
40644 Parking Plan Review Fee	735	500	500	1,500	2,200
40650 Blue Prints	225	200	200	200	200
40656 Reg Dist 19 Grnds Mntnce	17,100	17,300	17,300	17,300	17,840
40663 Zoning Regulations	95	100	100	300	100
40671 Day Care Grounds Maint	12,400	12,580	12,580	12,580	12,770
40674 Charge for Services	1,959	3,000	3,000	3,000	1,000
40678 Celeron Square Bikepath Maint	2,700	2,700	2,700	2,700	2,700
40684 Cash Overage/Shortage	-10			45	
40699 Fire Safety Code Fees	13,712	20,000	20,000	20,000	20,000
<b>Total Charge for Services</b>	<b>324,976</b>	<b>370,880</b>	<b>370,880</b>	<b>371,565</b>	<b>386,500</b>
40702 Parking Tickets - Town	6,050	4,500	4,500	4,500	4,500
40705 Town Parking Fines - Storrs Ctr	2,161				
40710 Building Fines		1,000	1,000	500	1,000
40711 Landlord Registration Penalty		90	90	90	90
40713 Nuisance Ordinance	8,835	8,000	8,000	8,000	9,500
40715 Ordinance Violation Penalty	8,596	1,380	1,380	2,680	2,500
40716 Noise Ordinance Violation	616	300	300	300	160
40717 Possession Alcohol Ordinance	10,005	20,000	20,000	20,000	9,900
40718 Open Liquor Container Ordin	11,440	10,000	10,000	10,000	5,400
<b>Total Fines and Forfeitures</b>	<b>47,703</b>	<b>45,270</b>	<b>45,270</b>	<b>46,070</b>	<b>33,050</b>

**Town of Mansfield  
Revenue Summary by Source**

<b>Description</b>	<b>FY 13/14 Actual</b>	<b>FY 14/15 Adopted</b>	<b>FY 14/15 Amended</b>	<b>FY 14/15 Estimated</b>	<b>FY 15/16 Proposed</b>
40804 Rent - Historical Soc	3,300	2,000	2,000	2,000	2,000
40807 Rent - Town Hall	6,175	7,580	7,580	7,580	7,580
40808 Rent - Senior Center		100	100	100	100
40817 Telecom Services Payment	46,243	55,000	55,000	45,000	45,000
40820 Interest Income	18,176	25,000	25,000	20,000	25,000
40824 Sale Of Supplies	30	20	20	20	20
40825 Rent - R19 Maintenance	2,790	2,790	2,790	2,790	2,790
40890 Other	9,427	2,500	2,500	4,000	2,500
<b>Total Miscellaneous</b>	<b>86,141</b>	<b>94,990</b>	<b>94,990</b>	<b>81,490</b>	<b>84,990</b>
40928 School Cafeteria	2,550	2,550	2,550	2,550	2,550
<b>Total Operating Transfers In</b>	<b>2,550</b>	<b>2,550</b>	<b>2,550</b>	<b>2,550</b>	<b>2,550</b>
<b>Total General Fund - Town</b>	<b>47,309,027</b>	<b>46,884,224</b>	<b>47,253,794</b>	<b>47,978,845</b>	<b>48,889,870</b>

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

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Noncertif.	\$ 774	\$ -	\$ -	\$ 720	\$ 720
Misc Benefits	20,653	38,800	40,600	40,950	43,830
Prof & Tech Services	39,905	42,000	42,000	42,000	43,710
Other Purch Services	13,411	20,200	18,400	17,200	20,200
Office Supplies	326	-	-	160	-
Other Supplies	793	1,500	1,500	1,430	1,430
<b>Legislative</b>	<b>75,862</b>	<b>102,500</b>	<b>102,500</b>	<b>102,460</b>	<b>109,890</b>
Salaries and Wages	204,272	200,260	206,750	206,750	211,680
Misc Benefits	6,208	5,950	5,950	10,880	6,020
Prof & Tech Services	995	14,250	14,250	14,350	16,250
Office Supplies	1,317	2,000	2,000	2,000	2,000
Other Supplies	110	-	-	100	100
<b>Municipal Management</b>	<b>212,902</b>	<b>222,460</b>	<b>228,950</b>	<b>234,080</b>	<b>236,050</b>
Salaries and Wages	91,376	84,490	87,390	87,390	90,620
Misc Benefits	6,964	9,650	9,650	9,600	9,600
Prof & Tech Services	47,322	44,530	44,530	43,030	44,530
Other Purch Services	4,569	3,000	3,000	4,500	3,000
School/Library Books	181	200	200	200	200
Office Supplies	243	500	500	500	500
<b>Human Resources</b>	<b>150,655</b>	<b>142,370</b>	<b>145,270</b>	<b>145,220</b>	<b>148,450</b>
Prof & Tech Services	41,374	45,000	45,000	45,000	53,000
<b>Town Attorney</b>	<b>41,374</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>53,000</b>
Other Purch Services	5,123	7,010	7,010	7,010	7,010
<b>Probate</b>	<b>5,123</b>	<b>7,010</b>	<b>7,010</b>	<b>7,010</b>	<b>7,010</b>
Salaries and Wages	29,834	47,120	42,360	29,780	38,000
Misc Benefits	243	550	550	295	415
Other Purch Services	1,582	2,250	2,250	1,900	2,075
Office Supplies	225	400	400	200	200
<b>Registrars</b>	<b>31,884</b>	<b>50,320</b>	<b>45,560</b>	<b>32,175</b>	<b>40,690</b>
Salaries and Wages	194,684	191,000	198,020	198,020	202,700
Misc Benefits	766	900	900	900	990
Prof & Tech Services	4,042	4,000	4,000	4,000	4,000
Other Purch Services	9,127	10,880	10,880	10,880	11,000
School/Library Books	272	190	190	190	190

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

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Office Supplies	973	800	800	800	800
Equipment	16,250	16,000	16,000	16,000	15,700
<b>Town Clerk</b>	<b>226,114</b>	<b>223,770</b>	<b>230,790</b>	<b>230,790</b>	<b>235,380</b>
Repairs/Maintenance	-	2,000	2,000	2,000	2,000
Other Purch Services	11,212	19,100	19,100	16,402	11,625
Office Supplies	1,769	800	800	100	350
Food Service Supplies	516	1,000	1,000	1,000	-
<b>General Elections</b>	<b>13,497</b>	<b>22,900</b>	<b>22,900</b>	<b>19,502</b>	<b>13,975</b>
Salaries and Wages	124,518	121,300	125,550	125,550	130,510
Misc Benefits	1,667	2,230	2,230	2,230	2,050
School/Library Books	30	100	100	100	100
<b>Finance Administration</b>	<b>126,215</b>	<b>123,630</b>	<b>127,880</b>	<b>127,880</b>	<b>132,660</b>
Salaries and Wages	143,251	148,650	154,040	154,040	210,100
Misc Benefits	1,284	1,390	1,390	887	1,855
Prof & Tech Services	17,781	18,000	18,000	18,000	18,700
Office Supplies	897	700	700	500	750
<b>Accounting &amp; Disbursements</b>	<b>163,213</b>	<b>168,740</b>	<b>174,130</b>	<b>173,427</b>	<b>231,405</b>
Salaries and Wages	124,620	118,070	121,880	123,470	127,730
Misc Benefits	350	710	710	720	960
Prof & Tech Services	6,610	6,400	6,400	9,450	5,650
Other Purch Services	23,608	23,750	23,750	20,050	19,200
Office Supplies	29	300	300	300	300
Equipment	10,000	10,700	10,700	10,500	14,000
<b>Revenue Collections</b>	<b>165,217</b>	<b>159,930</b>	<b>163,740</b>	<b>164,490</b>	<b>167,840</b>
Salaries and Wages	200,048	204,530	212,190	212,190	216,110
Misc Benefits	2,434	4,220	4,220	4,220	4,240
Prof & Tech Services	8,200	3,000	3,000	3,000	8,210
Other Purch Services	2,187	2,015	2,015	2,015	2,050
School/Library Books	1,054	1,540	1,540	1,540	1,540
Office Supplies	289	1,220	1,220	1,220	1,220
<b>Property Assessment</b>	<b>214,212</b>	<b>216,525</b>	<b>224,185</b>	<b>224,185</b>	<b>233,370</b>

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

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Other Purch Services	35,000	35,000	35,000	35,000	35,700
Office Supplies	4,569	4,000	4,000	4,000	4,000
<b>Central Copying</b>	<b>39,569</b>	<b>39,000</b>	<b>39,000</b>	<b>39,000</b>	<b>39,700</b>
Other Purch Services	23,183	24,000	24,000	24,000	24,000
Office Supplies	6,393	10,000	10,000	8,000	10,000
Equipment	66	-	-	-	-
<b>Central Services</b>	<b>29,642</b>	<b>34,000</b>	<b>34,000</b>	<b>32,000</b>	<b>34,000</b>
Prof & Tech Services	11,150	10,610	10,610	10,610	11,000
<b>Information Technology</b>	<b>11,150</b>	<b>10,610</b>	<b>10,610</b>	<b>10,610</b>	<b>11,000</b>
Salaries and Wages	54,517	63,720	64,790	64,790	68,790
Misc Benefits	3,733	5,000	5,000	5,000	5,210
Prof & Tech Services	-	100	100	100	-
Repairs/Maintenance	201	850	850	850	900
Other Purch Services	1,139,101	1,235,060	1,235,060	1,235,060	1,295,520
Office Supplies	435	500	500	500	700
Other Supplies	844	700	700	700	700
Equipment	2,491	4,200	4,200	2,750	2,400
<b>Police Services</b>	<b>1,201,322</b>	<b>1,310,130</b>	<b>1,311,200</b>	<b>1,309,750</b>	<b>1,374,220</b>
Salaries and Wages	83,584	84,610	85,940	85,940	89,080
Misc Benefits	684	940	940	940	1,000
Prof & Tech Services	2,104	3,500	3,500	3,500	3,000
Repairs/Maintenance	51	50	50	50	-
Other Purch Services	2,166	2,620	2,620	2,620	2,370
Food Service Supplies	37	400	400	400	300
Building Supplies	448	800	800	800	650
Other Supplies	236	150	150	150	600
<b>Animal Control</b>	<b>89,310</b>	<b>93,070</b>	<b>94,400</b>	<b>94,400</b>	<b>97,000</b>
Salaries and Wages	97,908	95,590	98,760	98,760	103,340
Misc Benefits	2,634	5,810	5,810	6,740	6,740
Purch Property Services	26,273	35,000	35,000	35,000	35,000
Repairs/Maintenance	-	-	-	300	300
Other Purch Services	-	1,200	1,200	1,200	1,200
School/Library Books	1,334	1,500	1,500	1,500	1,500

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

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Office Supplies	860	1,200	1,200	1,200	1,200
Other Supplies	3,718	4,500	4,500	4,500	4,500
Equipment	1,444	1,100	1,100	1,635	1,635
<b>Fire Prevention</b>	<b>134,171</b>	<b>145,900</b>	<b>149,070</b>	<b>150,835</b>	<b>155,415</b>
Salaries and Wages	179,341	198,145	202,875	202,875	207,185
Misc Benefits	2,098	2,000	2,000	1,850	2,000
Prof & Tech Services	1,540	2,000	2,000	2,000	2,310
Other Purch Services	40,500	40,500	40,500	40,500	40,500
School/Library Books	-	200	200	-	-
Office Supplies	527	750	750	750	750
<b>Fire &amp; Emerg Services Admin</b>	<b>224,006</b>	<b>243,595</b>	<b>248,325</b>	<b>247,975</b>	<b>252,745</b>
Salaries and Wages	1,284,629	1,316,260	1,316,260	1,379,010	1,329,210
Misc Benefits	37,801	48,780	48,780	46,550	57,540
Prof & Tech Services	13,440	17,500	17,500	17,300	17,500
Repairs/Maintenance	93,319	78,000	78,000	102,690	89,000
Insurance	59,154	62,830	62,830	65,045	7,810
Other Purch Services	56,300	56,590	56,590	56,162	58,710
School/Library Books	15	500	500	-	500
Office Supplies	26,304	23,500	23,500	22,000	27,500
Energy	180	900	900	900	900
Building Supplies	11,748	14,000	14,000	12,000	12,000
Rolling Stock Supplies	38,303	35,000	35,000	40,000	48,000
Other Supplies	10,649	16,500	16,500	16,000	16,000
Equipment	5,225	8,000	8,000	8,000	8,000
<b>Fire &amp; Emergency Services</b>	<b>1,637,067</b>	<b>1,678,360</b>	<b>1,678,360</b>	<b>1,765,657</b>	<b>1,672,670</b>
Salaries and Wages	55,867	58,420	60,570	60,570	63,340
Misc Benefits	75	150	150	200	200
Repairs/Maintenance	1,944	1,900	1,900	1,900	1,900
Office Supplies	-	500	500	500	500
Other Supplies	65	300	300	300	800
<b>Emergency Management</b>	<b>57,951</b>	<b>61,270</b>	<b>63,420</b>	<b>63,470</b>	<b>66,740</b>
Cert Wages	(69,900)	(56,200)	(56,200)	(56,200)	-
Salaries and Wages	144,143	141,050	145,940	145,940	171,480
Misc Benefits	411	2,030	2,030	435	1,440

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

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Other Purch Services	65	100	100	-	100
School/Library Books	-	100	100	-	100
Office Supplies	476	180	180	900	500
<b>Public Works Administration</b>	<b>75,195</b>	<b>87,260</b>	<b>92,150</b>	<b>91,075</b>	<b>173,620</b>
Salaries and Wages	115,371	113,450	113,640	123,790	122,420
Misc Benefits	580	2,330	2,330	300	1,450
Prof & Tech Services	1,643	2,200	2,200	2,200	2,400
Equipment	980	4,000	4,000	1,500	1,500
<b>Supervision &amp; Operations</b>	<b>118,574</b>	<b>121,980</b>	<b>122,170</b>	<b>127,790</b>	<b>127,770</b>
Salaries and Wages	698,336	644,210	675,630	729,180	640,930
Misc Benefits	11,991	10,100	10,100	10,100	8,900
Other Purch Services	5,580	5,580	5,580	3,923	36,000
Land/Rd Maint Supplies	-	-	-	-	4,300
Energy	63,300	60,630	60,630	60,630	60,000
Building Supplies	301	250	250	1,300	250
Other Supplies	352	300	300	300	5,300
Equipment	-	4,000	4,000	5,294	8,200
Misc Expenses & Fees	7,578	-	-	(55,000)	-
<b>Road Services</b>	<b>787,438</b>	<b>725,070</b>	<b>756,490</b>	<b>755,727</b>	<b>763,880</b>
Salaries and Wages	306,462	323,410	355,050	369,580	346,100
Misc Benefits	-	260	260	1,460	2,450
Purch Property Services	3,691	10,400	10,400	9,500	4,500
Office Supplies	-	550	550	450	1,000
Land/Rd Maint Supplies	-	600	600	550	14,000
Building Supplies	8,050	13,600	13,600	13,550	14,400
Other Supplies	29,538	28,000	28,000	28,000	28,000
Equipment	409	2,600	2,600	2,600	2,600
<b>Grounds Maintenance</b>	<b>348,150</b>	<b>379,420</b>	<b>411,060</b>	<b>425,690</b>	<b>413,050</b>
Salaries and Wages	209,452	187,600	194,230	210,200	193,190
Medical Ben.	-	(1,000)	(1,000)	(1,000)	-
Misc Benefits	3,356	3,240	3,240	5,150	1,950
Other Purch Services	1,730	1,730	1,730	900	1,000
School/Library Books	-	250	250	250	250
Energy	253,900	171,790	171,790	171,790	174,000

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

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Building Supplies	2,593	2,800	2,800	3,221	3,500
Rolling Stock Supplies	153,255	164,000	164,000	144,000	164,000
Other Supplies	3,539	2,500	2,500	2,500	2,500
Equipment	7,205	5,500	5,500	5,400	5,000
<b>Equipment Maintenance</b>	<b>635,030</b>	<b>538,410</b>	<b>545,040</b>	<b>542,411</b>	<b>545,390</b>
Salaries and Wages	172,805	192,310	175,240	177,070	196,900
Misc Benefits	500	3,100	3,100	1,570	2,890
Prof & Tech Services	-	1,200	1,200	4,168	1,200
Repairs/Maintenance	130	1,500	1,500	423	750
Other Purch Services	(193)	-	-	-	500
Instructional Supplies	425	750	750	900	850
School/Library Books	-	150	150	100	150
Office Supplies	108	500	500	300	500
Building Supplies	119	400	400	300	400
Equipment	-	1,750	1,750	150	250
<b>Engineering</b>	<b>173,894</b>	<b>201,660</b>	<b>184,590</b>	<b>184,981</b>	<b>204,390</b>
Salaries and Wages	280,289	275,500	264,100	264,100	286,510
Misc Benefits	1,682	3,900	3,900	4,000	4,010
Prof & Tech Services	268	1,000	1,000	1,000	1,000
Other Purch Services	924	1,300	1,300	1,500	1,750
School/Library Books	1,125	2,000	2,000	2,000	2,000
Office Supplies	1,838	1,750	1,750	1,750	1,750
Building Supplies	398	1,200	1,200	1,200	1,200
Other Supplies	687	500	500	550	500
Equipment	323	400	400	680	400
<b>Building Inspection</b>	<b>287,534</b>	<b>287,550</b>	<b>276,150</b>	<b>276,780</b>	<b>299,120</b>
Noncertif.	224,432	213,720	213,720	213,720	220,810
Salaries and Wages	124,557	117,090	121,290	114,260	137,870
Misc Benefits	3,389	2,760	2,760	2,760	3,940
Purch Property Services	36,379	60,000	60,000	60,000	61,550
Repairs/Maintenance	54,742	47,600	47,600	47,600	45,500
Other Purch Services	95,156	90,250	90,250	90,250	90,250
Office Supplies	518	700	700	700	1,700
Energy	365,500	204,480	204,480	204,480	211,000
Building Supplies	19,846	27,000	27,000	27,000	29,000
Misc Expenses & Fees	0	0	0	0	500
<b>Facilities Management</b>	<b>924,519</b>	<b>763,600</b>	<b>767,800</b>	<b>760,770</b>	<b>802,120</b>

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

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Other Purch Services	-	123,750	123,750	123,750	130,800
<b>Health Regs &amp; Inspections</b>	-	123,750	123,750	123,750	130,800
Salaries and Wages	186,812	211,200	219,610	219,610	227,870
Misc Benefits	1,412	2,750	2,750	2,900	3,000
School/Library Books	510	100	100	100	100
Office Supplies	1,135	1,350	1,350	1,450	1,450
Other Supplies	0	0	0	0	300
Misc Expenses & Fees	165,334	125,000	125,000	75,000	75,000
<b>Adult &amp; Administrative Services</b>	355,203	340,400	348,810	299,060	307,720
Cert Wages	(16,385)	(16,340)	(16,340)	(16,340)	(16,340)
Noncertif.	-	1,500	1,500	1,500	1,500
Salaries and Wages	150,105	162,640	163,670	163,670	171,730
Misc Benefits	1,973	3,350	3,350	3,100	3,600
Prof & Tech Services	3,870	5,500	5,500	6,000	7,000
Other Purch Services	1,138	1,000	1,000	900	1,400
School/Library Books	202	350	350	300	350
Office Supplies	1,462	1,400	1,400	1,299	2,030
Building Supplies	1,228	-	-	-	-
Other Supplies	2,510	12,650	12,650	7,650	10,650
Equipment	8,942	-	-	-	-
<b>Youth Services</b>	155,045	172,050	173,080	168,079	181,920
Salaries and Wages	135,963	197,960	209,140	204,190	209,170
Misc Benefits	2,277	2,450	2,450	2,275	2,850
Prof & Tech Services	8,708	1,500	1,500	1,500	1,500
Other Purch Services	2,414	2,670	2,670	2,670	2,900
School/Library Books	0	150	150	150	150
Office Supplies	1,304	2,550	2,550	2,550	2,550
Building Supplies	0	1,500	1,500	1,500	1,500
Other Supplies	52	200	200	300	1,300
Equipment	19,170	5,000	5,000	5,024	0
<b>Senior Services</b>	169,888	213,980	225,160	220,159	221,920

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

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Salaries and Wages	514,930	527,810	539,870	539,870	575,920
Misc Benefits	2,814	3,730	3,730	3,730	3,800
Prof & Tech Services	1,377	1,500	1,500	1,500	1,500
Other Purch Services	3,321	600	600	600	650
Instructional Supplies	2,853	3,000	3,000	3,000	3,000
School/Library Books	94,612	107,090	107,090	107,090	103,090
Building Supplies	1,026	1,000	1,000	1,000	1,000
Equipment	39,601	33,000	33,000	33,000	33,000
<b>Library Services</b>	<b>660,534</b>	<b>677,730</b>	<b>689,790</b>	<b>689,790</b>	<b>721,960</b>
Contrib to Area Agencies	316,933	57,050	57,050	57,050	45,050
<b>Contributions - Area Agencies</b>	<b>316,933</b>	<b>57,050</b>	<b>57,050</b>	<b>57,050</b>	<b>45,050</b>
Salaries and Wages	220,593	237,290	246,910	246,910	273,300
Misc Benefits	2,614	4,530	4,530	4,480	4,880
Prof & Tech Services	6,700	-	-	-	500
Office Supplies	316	600	600	600	4,510
<b>Planning &amp; Development Adm</b>	<b>230,223</b>	<b>242,420</b>	<b>252,040</b>	<b>251,990</b>	<b>283,190</b>
Misc Benefits	245	430	430	250	2,320
Prof & Tech Services	3,140	650	650	250	650
Other Purch Services	5,159	8,500	8,500	9,000	8,820
School/Library Books	-	100	100	-	100
<b>Planning/Zoning Inland/Wetl</b>	<b>8,544</b>	<b>9,680</b>	<b>9,680</b>	<b>9,500</b>	<b>11,890</b>
Misc Benefits	-	1,220	1,220	1,420	3,335
Prof & Tech Services	-	-	-	-	14,650
Other Purch Services	-	10,000	10,000	9,748	1,215
<b>Economic Development</b>	<b>-</b>	<b>11,220</b>	<b>11,220</b>	<b>11,168</b>	<b>19,200</b>
Misc Expenses & Fees	3,712	6,400	6,400	6,400	6,400
<b>Boards and Commissions</b>	<b>3,712</b>	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>
Salaries and Wages	(5,000)	(11,330)	(11,330)	(11,330)	(5,000)
Benefits	1,625,068	1,640,400	1,640,400	1,640,575	1,665,060
Medical Ben.	736,783	899,660	899,660	885,139	1,119,390
<b>Employee Benefits</b>	<b>2,356,851</b>	<b>2,528,730</b>	<b>2,528,730</b>	<b>2,514,384</b>	<b>2,779,450</b>
Insurance	142,715	143,200	143,200	139,810	204,020
<b>Insurance (LAP)</b>	<b>142,715</b>	<b>143,200</b>	<b>143,200</b>	<b>139,810</b>	<b>204,020</b>

Town of Mansfield  
Expenditure Budget Summary by Activity

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Misc Expenses & Fees	-	200,900	62,890	-	81,020
<b>Contingency</b>	-	200,900	62,890	-	81,020
Trans Out-Spec Rev Fund	572,000	610,430	610,430	610,430	637,450
Trans Out-Debt Serv Fd	675,000	325,000	325,000	325,000	285,000
Trans Out-Capital Proj	2,332,690	1,579,880	1,949,450	1,949,450	1,752,380
Trans Out-Enterprise Fund	-	117,560	117,560	124,830	132,050
Trans Out-Trust Agency	80,000	78,000	78,000	78,000	62,000
<b>Other Financing Uses</b>	3,659,690	2,710,870	3,080,440	3,087,710	2,868,880
<b>Total General Fund-Town</b>	<b>\$ 16,260,128</b>	<b>\$ 15,644,420</b>	<b>\$ 16,013,990</b>	<b>\$ 15,963,990</b>	<b>\$ 16,505,970</b>

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

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
61101 Regular Instruction	7,829,086	7,899,548	7,812,670	7,822,670	7,758,800
61102 English	72,045	49,760	49,760	49,760	50,360
61104 World Languages	11,022	9,600	9,600	9,600	9,600
61105 Health & Safety	5,339	7,730	7,730	7,730	7,730
61106 Physical Education	21,068	12,690	12,690	12,690	12,690
61107 Art	13,442	14,060	14,060	14,060	14,060
61108 Mathematics	22,586	25,650	25,650	25,650	24,450
61109 Music	16,595	17,840	17,840	17,840	17,840
61110 Science	19,928	30,750	30,750	30,750	30,750
61111 Social Studies	14,664	22,240	22,240	22,240	22,240
61115 Information Technology	211,924	151,250	151,250	151,250	201,250
61122 Family & Consumer Science	10,405	9,080	9,080	9,080	9,080
61123 Technology Education	13,789	14,610	14,610	14,610	15,210
61201 Special Ed Instruction	1,486,669	1,505,820	1,499,610	1,561,610	1,561,430
61202 Enrichment	417,749	348,470	348,470	348,470	354,520
61204 Preschool	294,842	326,930	346,980	346,980	359,230
61310 Remedial Reading/Math	382,674	377,070	379,720	379,720	406,830
61400 Summer School	54,966	54,500	54,500	65,660	65,900
61600 Tuition Payments	184,104	90,000	90,000	90,000	175,000
61900 Central Service-Instr Suppl.	144,908	143,760	143,760	143,760	145,160
62102 Guidance Services	135,973	156,930	157,750	157,750	175,060
62103 Health Services	206,594	216,230	216,230	216,230	216,230
62104 Outside Eval/Contracted Ser	263,890	230,500	230,500	230,500	230,500
62105 Speech And Hearing Services	139,672	176,990	171,020	171,020	176,870
62106 Pupil Services - Testing	0	3,000	3,000	3,000	3,000
62108 Psychological Services	311,269	323,050	320,930	320,930	330,710
62201 Curriculum Development	92,825	94,340	95,020	95,020	149,620
62202 Professional Development	35,825	36,990	36,990	36,990	36,990
62302 Media Services	57,190	71,400	71,400	71,400	71,890

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

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
62310 Library	298,397	294,770	284,610	284,610	288,690
62401 Board Of Education	318,898	412,811	432,259	317,152	395,120
62402 Superintendent's Office	318,010	338,680	345,030	345,050	385,000
62404 Special Education Admin	290,350	301,230	303,070	302,070	309,370
62520 Principals' Office Services	1,038,141	1,049,870	1,103,350	1,103,350	1,153,120
62521 Support Services - Central	15,126	16,490	16,490	16,490	16,490
62523 Field Studies	12,525	13,500	13,500	13,500	13,500
62601 Business Management	388,235	298,700	303,250	302,880	368,350
62710 Plant Operations - Building	1,456,350	1,333,440	1,334,910	1,334,910	1,378,750
62801 Regular Transportation	774,501	746,190	746,190	747,760	760,070
62802 Spec Ed Transportation	131,370	150,000	150,000	150,000	150,000
63430 After School Program	37,351	40,330	40,330	40,330	40,330
63440 Athletic Program	29,779	36,390	36,390	36,390	36,390
68000 Employee Benefits	2,909,448	3,693,845	3,693,845	3,706,245	4,072,720
69000 Transfers Out To Other Fun	196,850	46,850	46,850	46,850	46,850
<b>Total General Fund - Board</b>	<b>\$ 20,686,374</b>	<b>\$ 21,193,884</b>	<b>\$ 21,193,884</b>	<b>\$ 21,174,557</b>	<b>\$ 22,047,750</b>

## Glossary of Budget Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MILL RATE – The rate applied to assessed valuation to determine property taxes. The mill rate for the proposed fiscal year 2015/16 budget is 30.13 mills. This means that \$30.13 in property taxes must be paid for every \$1,000 of assessed value of property.

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

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

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

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

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

PROPERTY TAX – A locally levied tax based on the market value of property assessed at 70% during a given year by the local municipality. The revenues from property taxes represent the largest funding source for Mansfield municipal expenditures. By state law, all municipalities must revalue the market value of property every four years. Mansfield's next revaluation is October 1, 2019.

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

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

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

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

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

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

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

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

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

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

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

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

## Description of Funds

### Fund Categories

#### 1. Governmental Funds – Budgetary and Accounting Basis

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

Those funds included in this category are:

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

#### SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

## 2. Proprietary Funds – Budgetary and Accounting Basis

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

The funds included in this category are:

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

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

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

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

Transit Services Fund – To account for expenditures and revenues associated with the Transportation Center, Parking Garage, and various contributions the Town makes to WRTD to support their services in Mansfield. (ex. Fare Free Program, Storrs-Willimantic route, ADA transport.)

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

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

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

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

**3. Fiduciary Funds – Budgetary and Accounting Basis**

Those funds included in this category are:

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

NONEXPENDABLE TRUST FUNDS

Those funds included in this category are:

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

**4. Component Units/Jointly Governed Organizations**

a. Mansfield Discovery Depot, Inc.

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

b. Eastern Highlands Health District

The Town of Mansfield and three other local municipalities each appoint a member to the governing board of Eastern Highlands Health District, which provides health services to member towns. The budgeting and accounting policies of the district conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and

expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

c. Mansfield Downtown Partnership

The Mansfield Downtown Partnership is an independent, non-profit organization comprised of the Town of Mansfield, the University of Connecticut, and individual business members and residents. The Partnership has been working tirelessly with master developer Leyland Alliance to create a mixed-use, pedestrian-oriented downtown for Mansfield, Storrs Center. The budgeting and accounting policies of the Partnership conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.