

Town of Mansfield

Adopted Budget 2015/2016



Town Meeting - May 12, 2015
Town Referendum – June 16, 2015
Town Council Adoption – June 22, 2015

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ADOPTION OF FISCAL YEAR 2015/16 BUDGET

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$38,444,120 is hereby adopted as the 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 \$2,323,900 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 \$2,085,470 be adopted.

APPROPRIATIONS ACT

RESOLVED: That the General Fund Budget for the Town of Mansfield for fiscal year July 1, 2015 to June 30, 2016 in the amount of \$38,444,120 which was adopted by the Council on June 22, 2015, be appropriated 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 \$2,323,900 which was adopted by the Council on June 22, 2015, be appropriated 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 Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2015 to June 30, 2016 in the amount of \$2,085,470 which was adopted by the Council on June 22, 2015, be appropriated and that the sums estimated and set forth in said budget be appropriated for the purpose indicated.

Budget Process

Budget Guidelines:

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

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

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

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

Basis of Budgeting:

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

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

6. The budget approved by the Town Meeting or adopted by the Town Council shall be subject to appeal if:
 - Within 21 days after approval, electors present a petition requesting the budget be repealed and replaced by a substitute budget. The petition shall be in certain form and signed by not less than 2% of the electors as determined by the revised registry list last completed.
 - The Town Clerk determines the petition to be sufficient. If found to be sufficient, the Town Clerk shall so certify to the Town Council within five days after receipt of the petition. If insufficient, a legal notice shall be placed in a newspaper of general circulation in the Town, and no further proceedings will be necessary.
 - After certification, the question shall be submitted to a referendum of eligible voters at the budget Town Meeting. At least 10 days prior to the referendum, the Town Council shall publish notice of the referendum in a newspaper having circulation in the Town. The notice shall state the date and hours the referendum will be held, and the text of the question as it will appear. The referendum shall be held on a Tuesday.
 - A majority of those voting in the referendum vote against the budget.
7. The level of control for all legally adopted budgets (the level at which expenditures may not legally exceed appropriations without Council and/or Town Meeting approval) is at the department level for the General Fund. The Council may make budgetary transfers from one department to another within the General Fund, not to exceed 0.5 percent of the annual budget in any one fiscal year. Transfers or new appropriations in an amount from 0.5 percent to an aggregate amount not to exceed one percent of the annual approved budget in any one fiscal year, may be approved by consecutive actions of the Council and a Town Meeting which shall be called by the Council following its action on the new spending proposal.

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

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

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

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

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

What is a Program?

General Fund (Operating Budget):

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

Capital Fund

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

Capital Nonrecurring Reserve Fund

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

**Town of Mansfield
Expenditure Budget Summary**

	<u>FY 14/15 Amended</u>	<u>FY 15/16 Adopted</u>	<u>Increase/Decrease</u>	
			<u>Amount</u>	<u>Percentage</u>
Town:				
General Government:				
Operating Budget	\$ 13,739,540	\$ 14,498,990	\$ 759,450	5.5%
Capital Contribution	1,949,450	1,637,380	(312,070)	(16.0%)
Debt Contribution	325,000	285,000	(40,000)	(12.3%)
Total General Government	16,013,990	16,421,370	407,380	2.5%
Mansfield Board of Education	21,193,884	22,022,750	828,866	3.9%
Total Town of Mansfield	<u>\$ 37,207,874</u>	<u>\$ 38,444,120</u>	<u>\$ 1,236,246</u>	<u>3.3%</u>

	<u>FY 14/15 Amended</u>	<u>FY 15/16 Adopted</u>	<u>Increase/Decrease</u>	
			<u>Amount</u>	<u>Percentage</u>
Recap:				
Contribution to Region 19	\$ 10,045,920	\$ 10,188,150	\$ 142,230	1.4%
Town Expenditures	37,207,874	38,444,120	1,236,246	3.3%
Total Commitments	<u>\$ 47,253,794</u>	<u>\$ 48,632,270</u>	<u>\$ 1,378,476</u>	<u>2.9%</u>

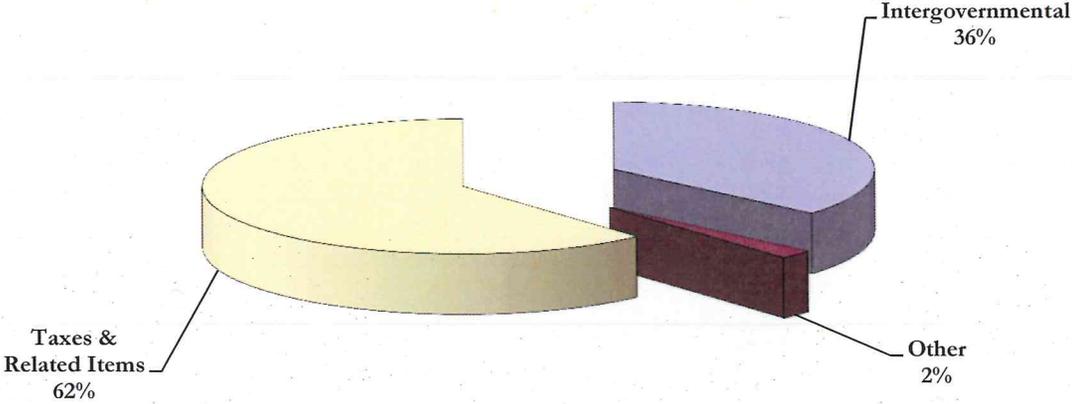
**Town of Mansfield
Adopted Tax Warrant and Levy
FY 2015/16**

Amount to Raise by Taxation	Dollars	Equiv. Mill Rate
1. Proposed Budget		
Mansfield School Board	\$ 22,022,750	
Town General Government	16,421,370	
Total Town	38,444,120	
Region 19 General Fund Contribution	10,188,150	
Total Expenditure Budgets	\$ 48,632,270	47.33
2. Plus: Fund Balance Reserve		
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)	\$ 29,298,930	28.52
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 29,298,930	28.52
2. Amount of Abatement	728,000	0.71
3. Reserve for Uncollected Taxes	511,800	0.50
4. Reserve for Tax Appeals	100,000	0.10
5. Elderly Programs	51,000	0.05
Tax Warrant	\$ 30,689,730	29.87

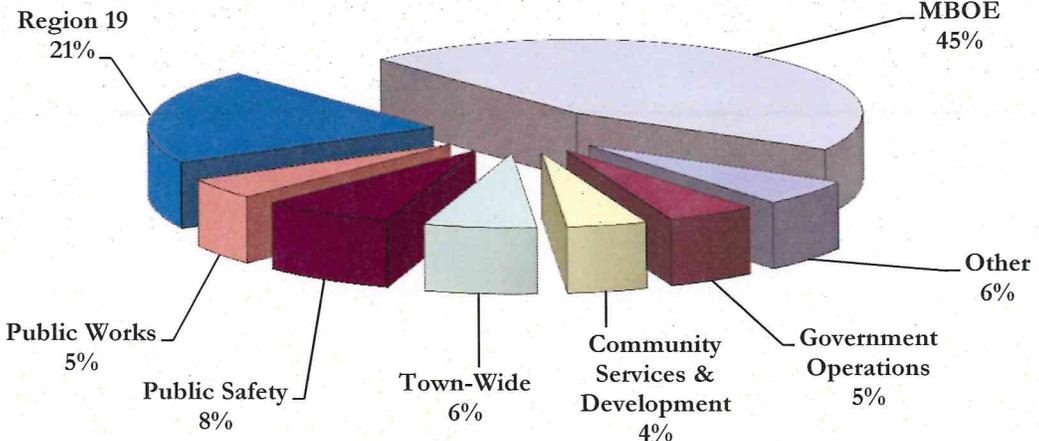
Mill Rate Computation

1. Tax Warrant	30,689,730			
		=		29.87
2. Taxable Grand List	1,027,424,592			
Proposed Mill Rate	29.87			
Current Mill Rate	27.95			
Increase (Decrease)	1.92			
Percent Increase (Decrease)	6.86%			

**General Fund
FY'16
Revenues**



**General Fund
FY'16
Expenditures**



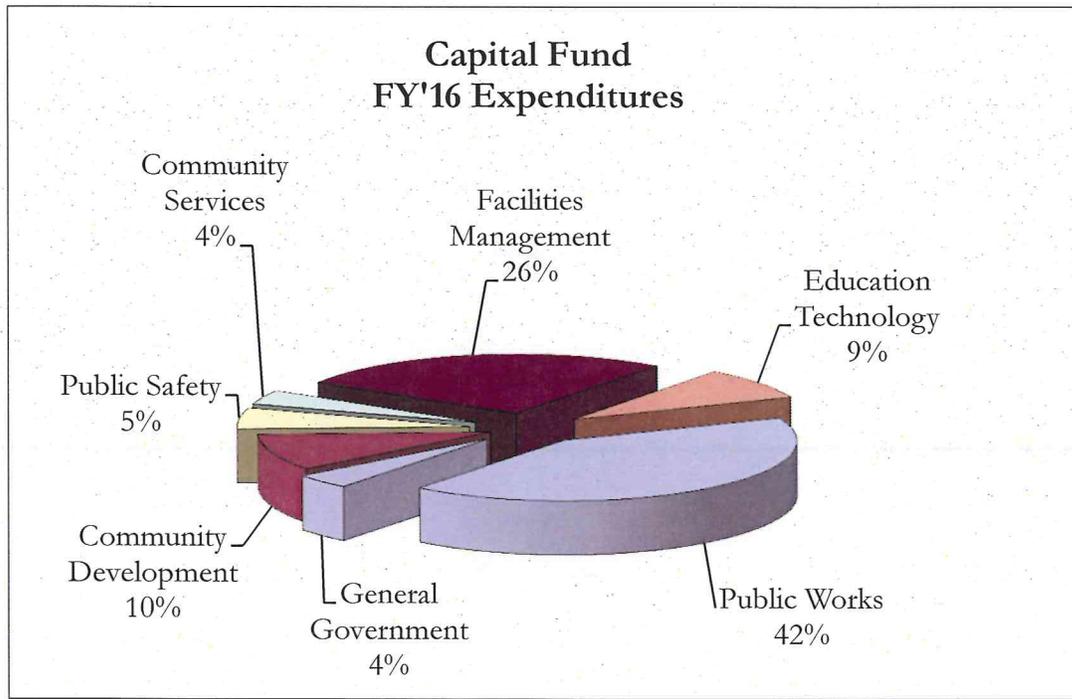
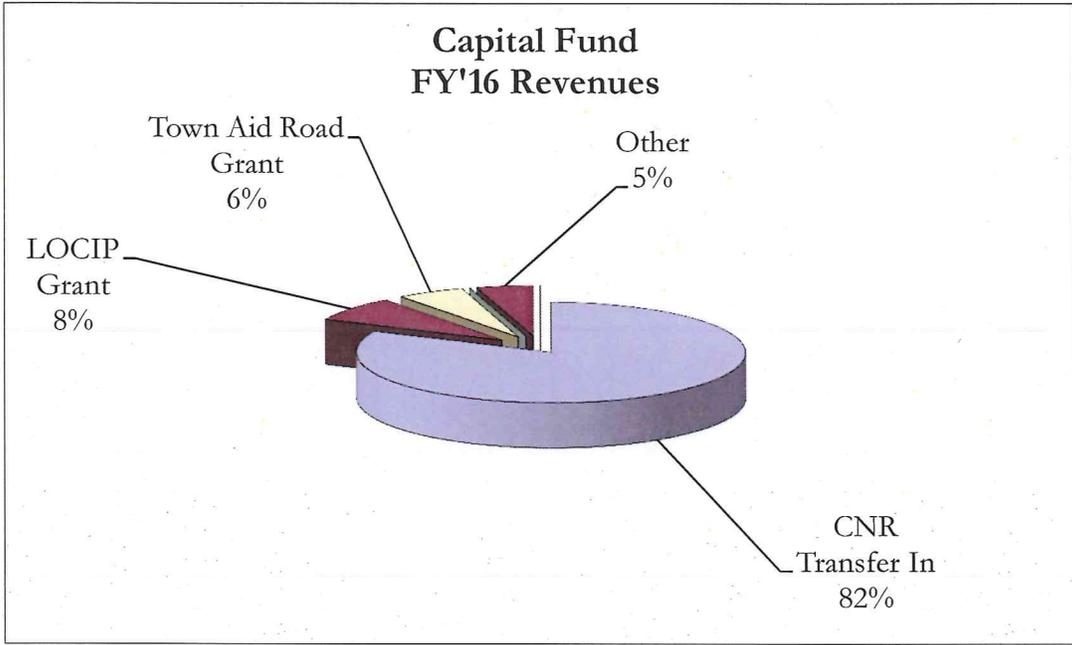
**Town of Mansfield
Summary of Revenues and Expenditures**

2015/16 over 2014/15

	FY 14/15 Amended	FY 15/16 Adopted	Increase/Decrease	
			Amount	Percentage
<u>Revenues:</u>				
Taxes and Related Items	\$ 28,188,004	\$ 29,918,930	\$ 1,730,926	6.1%
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	\$ 47,253,794	\$ 48,632,270	\$ 1,378,476	2.9%
<u>Expenditures:</u>				
General Government	\$ 2,369,325	\$ 2,477,080	\$ 107,755	4.5%
Public Safety	3,544,775	3,692,450	147,675	4.2%
Public Works	2,111,500	2,221,690	110,190	5.2%
Community Services	1,617,640	1,541,850	(75,790)	(4.7%)
Community Development	555,490	667,980	112,490	20.3%
Mansfield Board of Education	21,193,884	22,022,750	828,866	3.9%
Town-Wide Expenditures	2,734,820	3,066,440	331,620	12.1%
Other Financing Uses	3,080,440	2,753,880	(326,560)	(10.6%)
Total Town of Mansfield	37,207,874	38,444,120	1,236,246	3.3%
Contributions to Region 19	10,045,920	10,188,150	142,230	1.4%
Total General Fund	\$ 47,253,794	\$ 48,632,270	\$ 1,378,476	2.9%
Net Increase to Fund Balance	\$ -	\$ -	\$ -	

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 Adopted	Incr/ (Decr)	%
Employee Benefits	\$ 2,506,587	\$ 2,714,120	\$ 2,700,606	\$ 2,944,805	230,685	8.50%
Salaries and Wages	6,262,188	6,533,045	6,669,575	6,762,055	229,010	3.51%
Other Purch Services	1,604,373	1,726,855	1,717,740	1,943,045	216,190	12.52%
Prof & Tech Services	220,169	224,440	228,958	257,160	32,720	14.58%
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%
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%
Office Supplies	52,313	56,750	52,729	63,330	6,580	11.59%
Insurance	201,869	206,030	204,855	211,830	5,800	2.82%
Other Supplies	53,609	68,800	63,480	71,980	3,180	4.62%
Food Service Supplies	37	400	400	300	(100)	(25.00%)
Building Supplies	45,757	62,550	61,871	62,430	(120)	(0.19%)
Instructional Supplies	3,278	3,750	3,900	3,450	(300)	(8.00%)
Purch Property Services	66,343	105,400	104,500	101,050	(4,350)	(4.13%)
Equipment	112,106	96,250	92,533	90,985	(5,265)	(5.47%)
Misc Expenses & Fees	176,624	194,290	26,400	186,900	(7,390)	(3.80%)
School/Library Books	99,335	114,520	113,520	106,570	(7,950)	(6.94%)
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%)
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	1,637,380	(312,070)	(16.01%)
Total:	\$ 16,260,128	\$ 16,013,990	\$ 15,963,990	\$ 16,421,370	407,380	2.54%



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

	FY 14/15 Amended	FY 15/16 Adopted
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 1,873,600	\$ 1,900,470
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	
	\$ 11,649,020	\$ 2,323,900

	FY 14/15 Amended	FY 15/16 Adopted
Estimated Expenditures:		
General Government	\$ 95,000	\$ 91,100
Facilities Management (Town/Schools)	420,000	616,700
Public Safety	506,000	130,000
Public Works	804,500	969,000
Community Services	128,200	88,500
Community Development	9,495,320	228,600
Education	200,000	200,000
	\$ 11,649,020	\$ 2,323,900

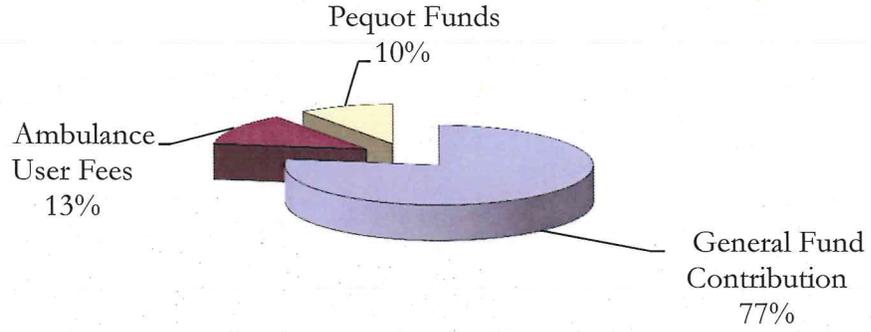
Town of Mansfield
Adopted Capital Projects Fund Financing Plan - 2015/16

	Budget 2015/16	LOCIP	CNR Fund	Other Funds	Town Aid Road Fund
General Government					
Fleet Vehicle - Building/Housing	26,100		26,100		
Furniture & Fixtures	15,000		15,000		
Software	45,000		45,000		
Strategic Planning	5,000		5,000		
Total General Government	91,100	-	91,100	-	-
Facilities Management					
Town					
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		
Education					
School Building Maintenance	200,000		200,000		
Total Facilities Management	616,700	-	616,700	-	-
Public Safety					
Fire and Emergency Services					
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		
Total Public Safety	130,000	-	130,000	-	-
Public Works					
Fueling Station	500,000		500,000		
Road/Resurfacing	373,000	184,930	58,070		130,000
Scale for Front End Loader	10,000			10,000	
Storrs Center Equipment	10,000			10,000	
Trees	6,000		6,000		
Vac all Truck	70,000		25,000	45,000	
Total Public Works	969,000	184,930	589,070	65,000	130,000

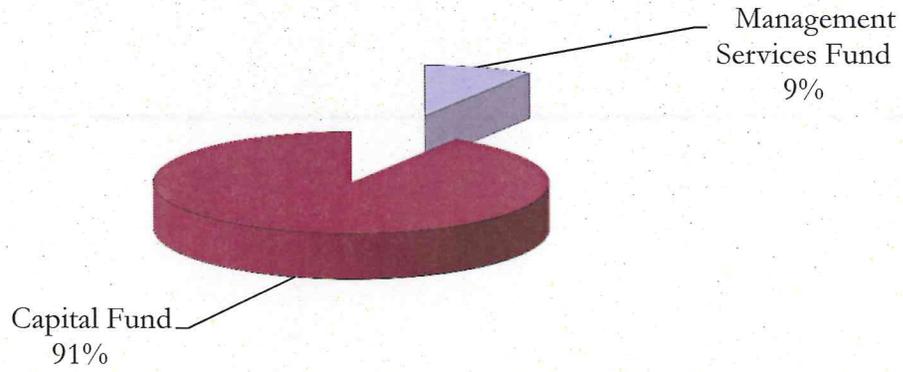
Town of Mansfield
Adopted Capital Projects Fund Financing Plan - 2015/16

	Budget 2015/16	LOCIP	CNR Fund	Other Funds	Town Aid Road Fund
Community Services					
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		
Total Community Services	88,500	-	45,000	43,500	-
Community Development					
Storrs Center Reserve	228,600		228,600		
Total Community Develop.	228,600	-	228,600	-	-
Education					
Technology Infrastructure	200,000		200,000		
Total Education	200,000	-	200,000	-	-
TOTAL C.I.P. 2015/16	\$ 2,323,900	\$ 184,930	\$ 1,900,470	\$ 108,500	\$ 130,000

**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 Adopted
Sources:				
General Fund Contribution	\$ 2,452,690	\$ 1,579,880	\$ 1,817,380	\$ 1,637,380
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
Total Sources	2,907,586	2,113,358	2,322,599	2,122,440
Uses:				
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	1,671,870
Capital Fund-Storrs Ctr Reserve	168,360	228,600	228,600	228,600
Compensated Absences Fund	36,000	36,000	36,000	
Total Uses	2,912,429	2,094,600	2,332,100	2,085,470
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	\$ (4,725)	\$ 14,033	\$ (14,226)	\$ 22,744

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

Prg #	Program	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Adopted
11100	Legislative	75,862	102,500	102,500	102,460	108,600
12100	Municipal Management	212,902	222,460	228,950	234,080	235,500
12200	Human Resources	150,655	142,370	145,270	145,220	146,510
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	40,650
15100	Town Clerk	226,114	223,770	230,790	230,790	228,600
15200	General Elections	13,497	22,900	22,900	19,502	13,935
16100	Finance Administration	126,215	123,630	127,880	127,880	132,560
16200	Accounting & Disbursements	163,213	168,740	174,130	173,427	230,795
16300	Revenue Collections	165,217	159,930	163,740	164,490	167,260
16402	Property Assessment	214,212	216,525	224,185	224,185	231,100
16510	Central Copying	39,569	39,000	39,000	39,000	39,300
16511	Central Services	29,642	34,000	34,000	32,000	32,500
16600	Information Technology	11,150	10,610	10,610	10,610	11,000
30900	Facilities Management	924,519	763,600	767,800	760,770	798,760
21200	Police Services	1,201,322	1,310,130	1,311,200	1,309,750	1,488,840
21300	Animal Control	89,310	93,070	94,400	94,400	94,030
22101	Fire Marshal	134,171	145,900	149,070	150,835	154,075
22155	Fire & Emerg Services Admin	224,006	243,595	248,325	247,975	252,515
22160	Fire & Emergency Services	1,637,067	1,678,360	1,678,360	1,765,657	1,636,830
23100	Emergency Management	57,951	61,270	63,420	63,470	66,160
30100	Public Works Administration	75,195	87,260	92,150	91,075	170,960
30200	Supervision & Operations	118,574	121,980	122,170	127,790	127,170
30300	Road Services	787,438	725,070	756,490	755,727	763,390
30400	Grounds Maintenance	348,150	379,420	411,060	425,690	411,430
30600	Equipment Maintenance	635,030	538,410	545,040	542,411	545,140
30700	Engineering	173,894	201,660	184,590	184,981	203,600
41200	Health Regulations & Inspection		123,750	123,750	123,750	130,800
42100	Adult & Admin Services	355,203	340,400	348,810	299,060	307,380
42210	Youth Services	155,045	172,050	173,080	168,079	163,970
42300	Senior Services	169,888	213,980	225,160	220,159	221,290
43100	Library Services	660,534	677,730	689,790	689,790	718,410
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**

Prg #	Program	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Adopted
30800	Building Inspection	287,534	287,550	276,150	276,780	298,340
51100	Planning & Development	230,223	242,420	252,040	251,990	287,100
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	2,757,420
72000	Insurance	142,715	143,200	143,200	139,810	204,020
73000	Contingency		200,900	62,890		105,000
Other Financing Uses:						
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	1,408,740
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
Mansfield Board of Education:						
60001	Education - K to 8	20,686,374	21,193,884	21,193,884	21,174,557	22,022,750
Total General Fund Budget		\$ 36,946,502	\$ 36,838,304	\$ 37,207,874	\$ 37,138,547	\$ 38,444,120

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

	Program	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Adopted
1	General Government	\$ 120,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 91,100
2	Community Development	370,290	4,495,320	9,495,320	9,495,320	228,600
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	969,000
7	Education (Technology)	200,000	200,000	200,000	200,000	200,000
	Total Proposed CP Budget	\$ 2,405,290	\$ 6,649,020	\$ 11,649,020	\$ 11,649,020	\$ 2,323,900

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

Program		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Adopted
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	1,900,470
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>\$ 2,085,470</u>

**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	\$1,036,252,380	\$1,027,424,592	(\$8,827,788)	(0.85%)

* 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	\$1,011,715,713	\$1,036,252,380	\$24,536,667	2.43%

**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		<u>\$ 147,660,520</u>	<u>14.37%</u>

* 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 Adopted
40101 Current Year Levy	27,121,192	27,144,714	27,144,714	27,144,714	27,675,460
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)
Total Taxes and Related Items	28,244,835	28,188,004	28,188,004	28,468,694	29,918,930
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
Total Licenses and Permits	504,790	494,450	494,450	503,680	519,790
40352 Payment In Lieu Of Taxes	4,449				
40357 Social Serv Block Grant	3,505	3,470	3,470	3,470	3,470
Total Fed. Support Gov	7,954	3,470	3,470	3,470	3,470
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
Total State Support Education	10,282,968	10,307,440	10,307,440	10,307,440	10,308,210
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 - Connecticut/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 Adopted
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				
Total State Support Gov	7,807,110	7,377,170	7,746,740	8,193,886	7,374,780
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
Total Charge for Services	324,976	370,880	370,880	371,565	386,500
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
Total Fines and Forfeitures	47,703	45,270	45,270	46,070	33,050

**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 Adopted
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
Total Miscellaneous	86,141	94,990	94,990	81,490	84,990
40928 School Cafeteria	2,550	2,550	2,550	2,550	2,550
Total Operating Transfers In	2,550	2,550	2,550	2,550	2,550
Total General Fund - Town	47,309,027	46,884,224	47,253,794	47,978,845	48,632,270

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 Adopted
Noncertif.	\$ 774	\$ -	\$ -	\$ 720	\$ 720
Misc Benefits	20,653	38,800	40,600	40,950	43,540
Prof & Tech Services	39,905	42,000	42,000	42,000	43,710
Other Purch Services	13,411	20,200	18,400	17,200	19,200
Office Supplies	326	-	-	160	-
Other Supplies	793	1,500	1,500	1,430	1,430
Legislative	75,862	102,500	102,500	102,460	108,600
Salaries and Wages	204,272	200,260	206,750	206,750	211,680
Misc Benefits	6,208	5,950	5,950	10,880	5,670
Prof & Tech Services	995	14,250	14,250	14,350	16,250
Office Supplies	1,317	2,000	2,000	2,000	1,800
Other Supplies	110	-	-	100	100
Municipal Management	212,902	222,460	228,950	234,080	235,500
Salaries and Wages	91,376	84,490	87,390	87,390	90,620
Misc Benefits	6,964	9,650	9,650	9,600	7,740
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	420
Human Resources	150,655	142,370	145,270	145,220	146,510
Prof & Tech Services	41,374	45,000	45,000	45,000	53,000
Town Attorney	41,374	45,000	45,000	45,000	53,000
Other Purch Services	5,123	7,010	7,010	7,010	7,010
Probate	5,123	7,010	7,010	7,010	7,010
Salaries and Wages	29,834	47,120	42,360	29,780	38,000
Misc Benefits	243	550	550	295	375
Other Purch Services	1,582	2,250	2,250	1,900	2,075
Office Supplies	225	400	400	200	200
Registrars	31,884	50,320	45,560	32,175	40,650
Salaries and Wages	194,684	191,000	198,020	198,020	196,080
Misc Benefits	766	900	900	900	910
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 Adopted
Office Supplies	973	800	800	800	720
Equipment	16,250	16,000	16,000	16,000	15,700
Town Clerk	226,114	223,770	230,790	230,790	228,600
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	310
Food Service Supplies	516	1,000	1,000	1,000	-
General Elections	13,497	22,900	22,900	19,502	13,935
Salaries and Wages	124,518	121,300	125,550	125,550	130,510
Misc Benefits	1,667	2,230	2,230	2,230	1,950
School/Library Books	30	100	100	100	100
Finance Administration	126,215	123,630	127,880	127,880	132,560
Salaries and Wages	143,251	148,650	154,040	154,040	209,850
Misc Benefits	1,284	1,390	1,390	887	1,575
Prof & Tech Services	17,781	18,000	18,000	18,000	18,700
Office Supplies	897	700	700	500	670
Accounting & Disbursements	163,213	168,740	174,130	173,427	230,795
Salaries and Wages	124,620	118,070	121,880	123,470	127,230
Misc Benefits	350	710	710	720	910
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	270
Equipment	10,000	10,700	10,700	10,500	14,000
Revenue Collections	165,217	159,930	163,740	164,490	167,260
Salaries and Wages	200,048	204,530	212,190	212,190	215,110
Misc Benefits	2,434	4,220	4,220	4,220	3,240
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	1,390
Office Supplies	289	1,220	1,220	1,220	1,100
Property Assessment	214,212	216,525	224,185	224,185	231,100

**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 Adopted
Other Purch Services	35,000	35,000	35,000	35,000	35,700
Office Supplies	4,569	4,000	4,000	4,000	3,600
Central Copying	39,569	39,000	39,000	39,000	39,300
Other Purch Services	23,183	24,000	24,000	24,000	23,500
Office Supplies	6,393	10,000	10,000	8,000	9,000
Equipment	66	-	-	-	-
Central Services	29,642	34,000	34,000	32,000	32,500
Prof & Tech Services	11,150	10,610	10,610	10,610	11,000
Information Technology	11,150	10,610	10,610	10,610	11,000
Salaries and Wages	54,517	63,720	64,790	64,790	48,750
Misc Benefits	3,733	5,000	5,000	5,000	5,010
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	1,430,520
Office Supplies	435	500	500	500	630
Other Supplies	844	700	700	700	630
Equipment	2,491	4,200	4,200	2,750	2,400
Police Services	1,201,322	1,310,130	1,311,200	1,309,750	1,488,840
Salaries and Wages	83,584	84,610	85,940	85,940	86,210
Misc Benefits	684	940	940	940	960
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	540
Animal Control	89,310	93,070	94,400	94,400	94,030
Salaries and Wages	97,908	95,590	98,760	98,760	102,840
Misc Benefits	2,634	5,810	5,810	6,740	6,170
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	1,350

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 Adopted
Office Supplies	860	1,200	1,200	1,200	1,080
Other Supplies	3,718	4,500	4,500	4,500	4,500
Equipment	1,444	1,100	1,100	1,635	1,635
Fire Prevention	134,171	145,900	149,070	150,835	154,075
Salaries and Wages	179,341	198,145	202,875	202,875	207,185
Misc Benefits	2,098	2,000	2,000	1,850	1,850
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	670
Fire & Emerg Services Admin	224,006	243,595	248,325	247,975	252,515
Salaries and Wages	1,284,629	1,316,260	1,316,260	1,379,010	1,298,350
Misc Benefits	37,801	48,780	48,780	46,550	54,410
Prof & Tech Services	13,440	17,500	17,500	17,300	17,000
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	-	400
Office Supplies	26,304	23,500	23,500	22,000	27,250
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	7,000
Fire & Emergency Services	1,637,067	1,678,360	1,678,360	1,765,657	1,636,830
Salaries and Wages	55,867	58,420	60,570	60,570	62,840
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	720
Emergency Management	57,951	61,270	63,420	63,470	66,160
Cert Wages	(69,900)	(56,200)	(56,200)	(56,200)	-
Salaries and Wages	144,143	141,050	145,940	145,940	168,970
Misc Benefits	411	2,030	2,030	435	1,340

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 Adopted
Other Purch Services	65	100	100	-	100
School/Library Books	-	100	100	-	100
Office Supplies	476	180	180	900	450
Public Works Administration	75,195	87,260	92,150	91,075	170,960
Salaries and Wages	115,371	113,450	113,640	123,790	122,420
Misc Benefits	580	2,330	2,330	300	1,350
Prof & Tech Services	1,643	2,200	2,200	2,200	2,000
Equipment	980	4,000	4,000	1,500	1,400
Supervision & Operations	118,574	121,980	122,170	127,790	127,170
Salaries and Wages	698,336	644,210	675,630	729,180	640,930
Misc Benefits	11,991	10,100	10,100	10,100	8,410
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)	-
Road Services	787,438	725,070	756,490	755,727	763,390
Salaries and Wages	306,462	323,410	355,050	369,580	346,100
Misc Benefits	-	260	260	1,460	2,230
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	13,600
Other Supplies	29,538	28,000	28,000	28,000	28,000
Equipment	409	2,600	2,600	2,600	2,000
Grounds Maintenance	348,150	379,420	411,060	425,690	411,430
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	200
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 Adopted
Building Supplies	2,593	2,800	2,800	3,221	3,300
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
Equipment Maintenance	635,030	538,410	545,040	542,411	545,140
Salaries and Wages	172,805	192,310	175,240	177,070	196,900
Misc Benefits	500	3,100	3,100	1,570	2,490
Prof & Tech Services	-	1,200	1,200	4,168	1,000
Repairs/Maintenance	130	1,500	1,500	423	750
Other Purch Services	(193)	-	-	-	500
Instructional Supplies	425	750	750	900	750
School/Library Books	-	150	150	100	150
Office Supplies	108	500	500	300	450
Building Supplies	119	400	400	300	360
Equipment	-	1,750	1,750	150	250
Engineering	173,894	201,660	184,590	184,981	203,600
Salaries and Wages	280,289	275,500	264,100	264,100	286,510
Misc Benefits	1,682	3,900	3,900	4,000	3,800
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	1,800
Office Supplies	1,838	1,750	1,750	1,750	1,570
Building Supplies	398	1,200	1,200	1,200	1,070
Other Supplies	687	500	500	550	440
Equipment	323	400	400	680	400
Building Inspection	287,534	287,550	276,150	276,780	298,340
Noncertif.	224,432	213,720	213,720	213,720	220,810
Salaries and Wages	124,557	117,090	121,290	114,260	134,940
Misc Benefits	3,389	2,760	2,760	2,760	3,680
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	1,530
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
Facilities Management	924,519	763,600	767,800	760,770	798,760

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 Adopted
Other Purch Services	-	123,750	123,750	123,750	130,800
Health Regs & Inspections	-	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	2,760
School/Library Books	510	100	100	100	100
Office Supplies	1,135	1,350	1,350	1,450	1,380
Other Supplies	0	0	0	0	270
Misc Expenses & Fees	165,334	125,000	125,000	75,000	75,000
Adult & Administrative Services	355,203	340,400	348,810	299,060	307,380
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	154,530
Misc Benefits	1,973	3,350	3,350	3,100	3,390
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	300
Office Supplies	1,462	1,400	1,400	1,299	1,940
Building Supplies	1,228	-	-	-	-
Other Supplies	2,510	12,650	12,650	7,650	10,250
Equipment	8,942	-	-	-	-
Youth Services	155,045	172,050	173,080	168,079	163,970
Salaries and Wages	135,963	197,960	209,140	204,190	209,170
Misc Benefits	2,277	2,450	2,450	2,275	2,650
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	100
Office Supplies	1,304	2,550	2,550	2,550	2,370
Building Supplies	0	1,500	1,500	1,500	1,300
Other Supplies	52	200	200	300	1,300
Equipment	19,170	5,000	5,000	5,024	0
Senior Services	169,888	213,980	225,160	220,159	221,290

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 Adopted
Salaries and Wages	514,930	527,810	539,870	539,870	575,920
Misc Benefits	2,814	3,730	3,730	3,730	3,650
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	2,700
School/Library Books	94,612	107,090	107,090	107,090	100,090
Building Supplies	1,026	1,000	1,000	1,000	900
Equipment	39,601	33,000	33,000	33,000	33,000
Library Services	660,534	677,730	689,790	689,790	718,410
Contrib to Area Agencies	316,933	57,050	57,050	57,050	45,050
Contributions - Area Agencies	316,933	57,050	57,050	57,050	45,050
Salaries and Wages	220,593	237,290	246,910	246,910	277,660
Misc Benefits	2,614	4,530	4,530	4,480	4,520
Prof & Tech Services	6,700	-	-	-	500
Office Supplies	316	600	600	600	4,420
Planning & Development Adm	230,223	242,420	252,040	251,990	287,100
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
Planning/Zoning Inland/Wetl	8,544	9,680	9,680	9,500	11,890
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
Economic Development	-	11,220	11,220	11,168	19,200
Misc Expenses & Fees	3,712	6,400	6,400	6,400	6,400
Boards and Commissions	3,712	6,400	6,400	6,400	6,400
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	1,646,510
Medical Ben.	736,783	899,660	899,660	885,139	1,115,910
Employee Benefits	2,356,851	2,528,730	2,528,730	2,514,384	2,757,420
Insurance	142,715	143,200	143,200	139,810	204,020
Insurance (LAP)	142,715	143,200	143,200	139,810	204,020

**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 Adopted
Misc Expenses & Fees	-	200,900	62,890	-	105,000
Contingency	-	200,900	62,890	-	105,000
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	1,637,380
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
Other Financing Uses	3,659,690	2,710,870	3,080,440	3,087,710	2,753,880
Total General Fund-Town	\$ 16,260,128	\$ 15,644,420	\$ 16,013,990	\$ 15,963,990	\$ 16,421,370

**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 Adopted
61101 Regular Instruction	7,829,086	7,899,548	7,812,670	7,822,670	7,733,800
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 Adopted
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
Total General Fund - Board	\$ 20,686,374	\$ 21,193,884	\$ 21,193,884	\$ 21,174,557	\$ 22,022,750

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 29.87 mills. This means that \$29.87 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.