

Town of Mansfield

*Town Council
Proposed Budget
FY 2019/2020*



Town Meeting - May 14, 2019

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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 pursuant to CGS 7-3 that the Annual Town Meeting for Budget Consideration will be held on Tuesday, May 14, 2019 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, 2019 to June 30, 2020, which Proposed Budgets were adopted by the Town Council on April 25, 2019 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this 1st day of May 2019.

Sara-Ann Chaine, Town Clerk

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$42,764,530 is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2019 to June 30, 2020.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$3,473,460 is hereby adopted as the capital improvements to be undertaken during fiscal year 2019/20 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2019 to June 30, 2020 in the amount of \$2,597,380 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, 2019 to June 30, 2020 in the amount of \$42,764,530 which proposed budget was adopted by the Council on April 25, 2019, 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, 2019 to June 30, 2020 and said sums shall be paid by the Town to the Regional School District as they become available.

RESOLVED: That the proposed Capital Projects Budget for fiscal year July 1, 2019 to June 30, 2020 in the amount of \$3,473,460 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, 2019 to June 30, 2020 in the amount of \$2,597,380 be adopted.

May 14, 2019

Dear Mansfield Voters:

After careful review and consideration, the Town Council adopted a General Fund Budget totaling \$53,872,970 (including a contribution of \$11,108,440 to Regional School District No. 19) for Fiscal Year 2019/20. If state revenue holds as projected in the Governor’s proposed budget, a mill rate of 31.64, an increase of 0.76 mills or 2.45% would be necessary to support Council’s adopted budget. Growth in the value of real estate properties and personal property is generating over \$75,430 dollars in tax revenue for the town.

For municipal operations, the Council’s adopted budget preserves and maintains the quality of current town programs and services. The Board of Education portion of the budget continues to support current class size guidelines and maintains all current programs and services. As indicated in the chart below, the Council’s adopted budget represents a 2.1% increase in expenditures:

General Fund Budget Summary				
Town Council Adopted Budget, As Proposed for FY 19/20				
	FY 18/19	Proposed FY 19/20	\$ Change	% Change
Town Operations	\$18,373,640	\$19,126,680	\$ 753,040	4.1%
Mansfield Board of Education	<u>\$23,460,160</u>	<u>\$23,637,850</u>	<u>\$ 177,690</u>	<u>0.8%</u>
<i>Town/MBOE Budget Subtotal</i>	<i>\$41,833,800</i>	<i>\$42,764,530</i>	<i>\$ 930,730</i>	<i>2.2%</i>
Regional School District #19	\$10,954,440	\$ 11,108,440	\$ 154,000	1.4%
GRAND TOTAL	\$52,788,240	\$53,872,970	\$1,084,730	2.1%

Also at its April 25th meeting, the Town Council adopted a Capital Fund budget of \$3,473,460 and a Capital Nonrecurring Fund (CNR) budget of \$2,597,380. The Capital Fund is used to

pay for various infrastructure and other municipal projects, and to purchase municipal equipment and rolling stock. The Capital Fund also includes school facility projects. 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 uncertain. The Governor's proposed budget includes reductions to municipal aid. It is unclear whether these reductions will hold as the State works to balance its budget. The Town Council's adopted budget includes all of the Governor's proposals for State aid, reflecting a decrease in intergovernmental revenue of \$610,689. The General Assembly is expected to vote on the budget in early June.

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 maintain the quality of our current services and programs and limit the impact on our taxpayers.

Barring further significant reductions in state aid, the mill rate would increase 0.76 mills to 31.64 mills. For the median home in Mansfield with a value of \$224,000, assessed at \$156,800 the annual taxes would be \$4,961, an increase of \$119.

THE NUMBERS:

Grand List and Estimated Changes in the Tax Warrant:

The October 1, 2018 grand list totals \$1,107,706,109. This represents an increase of \$2,384,004 or 0.22% compared to the October 2017 Grand List. This net increase in the grand list is due to a \$2,702,269 or 0.28% increase in real estate, a \$931,760 or 1.26% increase in personal property, and a \$1,250,025 or 1.51% decrease in motor vehicles.

Non-tax Revenues

Non-tax revenues are estimated to decrease by \$368,730 or 1.9%. Notable changes in revenues are as follows: State support for education, a decrease of \$446,180 and other revenues, primarily interest income, are projected to increase by \$77,450.

General Fund Budget:

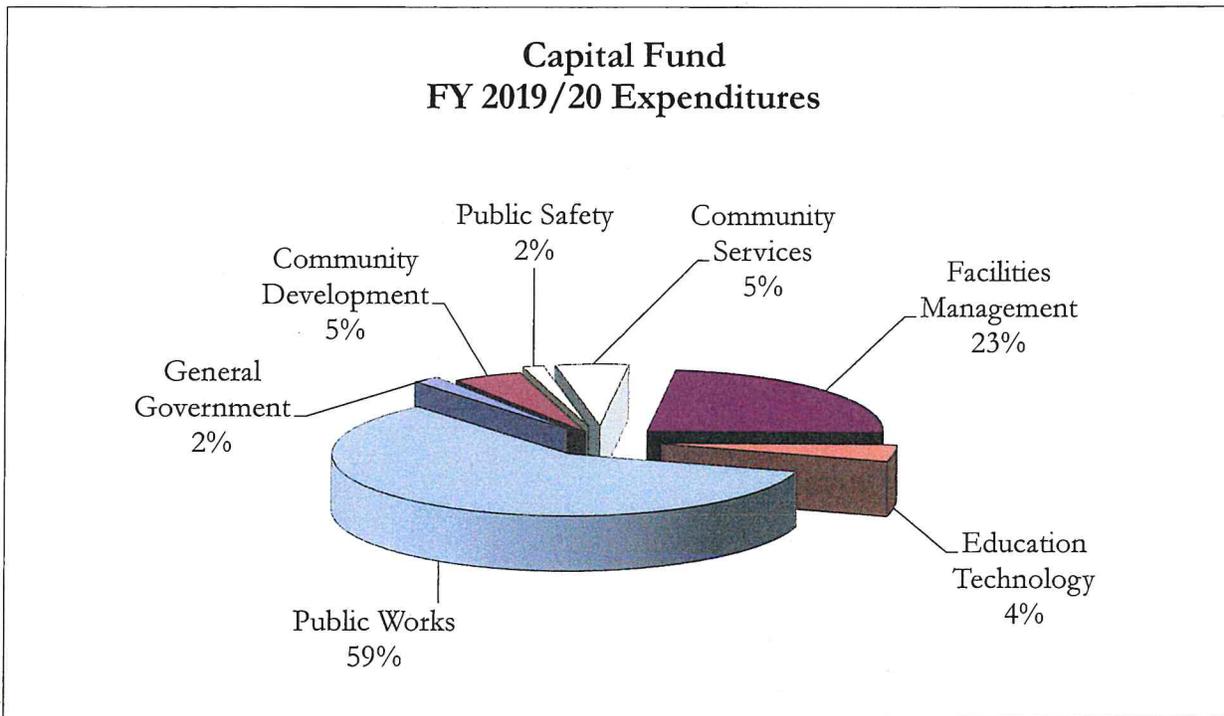
As adopted by Council, the Town's General Government expenditure budget is \$19,126,680, a \$753,040 or 4.1% decrease. The major cost drivers for the Town are a \$340,010 increase in the cost of staffing; an increase of \$315,260 for purchased services, including the Resident State Troopers program at the current staffing level; a \$191,760 increase in the cost of employee benefits; and a \$135,520 increase for debt service. These cost increases have been offset primarily by a reduction in the capital program of \$521,630. The Mansfield Board of Education budget is \$23,637,850, a \$177,690 or 0.8 increase over the current year. Mansfield's contribution to the Regional School District #19 budget totals \$11,108,440, representing an increase of \$154,000 or 1.4%. Overall, the General Fund budget as presented totals

\$53,872,970, a \$1,084,730 or 2.1% increase over the current year budget.

Capital Fund Budget:

The proposed Capital Fund Budget of \$3,473,460 would be funded as follows: \$2,597,380 from state and other revenue (primarily ambulance fees and property taxes) via General Fund and the Capital and Nonrecurring Fund; \$581,620 in state and federal grants; and \$294,460 from Other Funds (Management Services Fund, Solid Waste Fund, and Parks & Recreation Fund).

The major items in this year's proposed capital fund budget include: \$2,056,500 for Public Works; \$814,000 for Facilities Management; \$172,960 for Community Services initiatives; \$165,000 for Community Development; \$150,000 for Education (Technology Equipment); \$65,000 for General Government and \$50,000 for Public Safety.



Capital and Nonrecurring Fund:

The proposed CNR Fund Budget totals \$2,597,380, all of which is a transfer to the Capital Fund.

The Town Council's 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 14, 2019 to exercise your right to vote on the proposed budget.

Sincerely,

Paul M. Shapiro, Mayor

Officials

Mansfield Town Council

Paul M. Shapiro, Mayor
Antonia Moran, Deputy Mayor
Terry Berthelot
Caitlyn Briody
David Freudmann
Peter Kochenburger
Ben Shaiken
Elizabeth Wassmundt

Mansfield Board of Education

Kathleen Ward, Chair
Susannah Everett, Vice Chair
Martha Kelly, Secretary
Edith Allison
Rebecca Aubrey
John Fratiello
David Litrico
Katherine Paulhus
Kelly Zimmerman

Staff

Derrick M. Kennedy, Town Manager
Kelly Lyman, Mansfield Superintendent of Schools
Cherie Trahan, Director of Finance

The Budget Process

1. During January 2019 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 25, 2019, 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 01, 2019 and one on May 8, 2019. A Public Hearing was held on April 8, 2019.
5. On April 25, 2019 the Town Council adopted a proposed budget for the General Fund, for the Capital Fund and for the Capital Nonrecurring Fund.
6. These three budgets are presented for consideration at this Town Meeting, May 14, 2019. This meeting shall consider the budget presented to it by the Council and may approve, lower, or raise the budget of any program. If the annual Town Meeting refuses or neglects to adopt a budget, the budget will be returned to the Council for its consideration. The Council shall return the same or a revised budget to a Town Meeting called by the Council for a date no later than ten days after the first meeting. This Town Meeting shall also approve, lower, or raise the budget of any program. Should the Town Meeting then fail or refuse to adopt a budget, the budget appropriation last proposed by the Council shall be in full effect.
7. The budget approved by the Town Meeting or adopted by the Town Council shall be subject to appeal if within 21 days after approval, electors present a petition requesting the budget be repealed and replaced by a substitute budget. The petition shall be in certain form and signed by not less than 2% of the electors as determined by the revised registry list last completed.
8. If the Town Clerk determines the petition to be sufficient, the Town Clerk shall so certify to the Town Council within five days after receipt of the petition. If insufficient, a legal notice shall be placed in a newspaper of general circulation in the Town, and no further proceedings will be necessary.

The Budget Process (con't.)

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

How to participate and make a motion

Commenting:

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

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

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

Making a motion:

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

What is a Program?

General Fund (Operating budget):

The General Fund budget is organized by major service units of government (General Government, Public Works, Public Safety, etc). Within each service unit of government are various programs (i.e. departments or cost centers). Examples of programs include: Legislative, Municipal Management/HR, Police Services, Animal Control, Human Services, Planning & Development, 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 service unit 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.

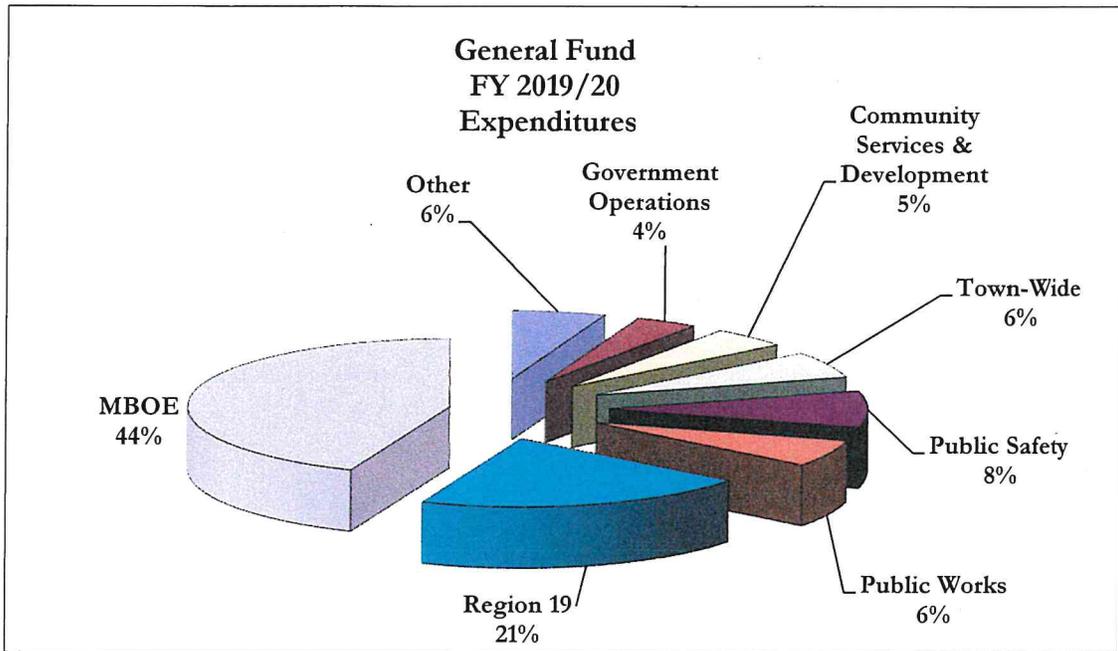
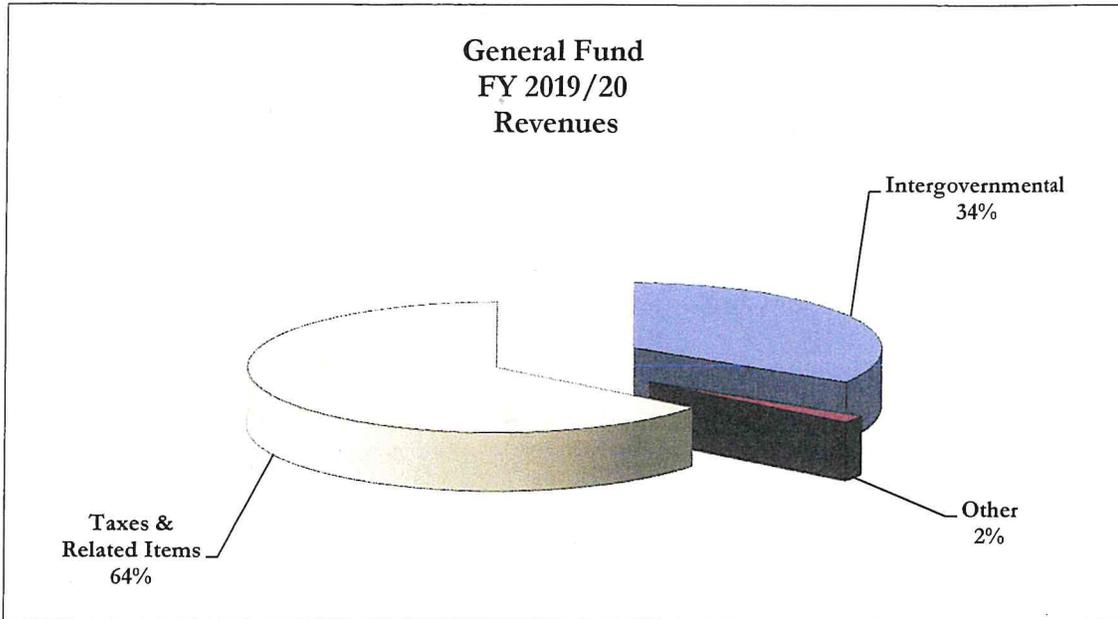
**Town of Mansfield
Budget in Brief
Expenditure Budget Summary**

	FY 18/19 Amended	FY 19/20 Proposed	Increase/Decrease	
			Amount	Percentage
Town:				
General Government:				
Operating Budget	\$ 15,804,630	\$ 16,944,050	\$ 1,139,420	7.2%
Capital Contribution	2,294,010	1,772,380	(521,630)	(22.7%)
Debt Contribution	275,000	410,250	135,250	49.2%
Total General Government	18,373,640	19,126,680	753,040	4.1%
Mansfield Board of Education	23,460,160	23,637,850	177,690	0.8%
Total Town of Mansfield	\$ 41,833,800	\$ 42,764,530	\$ 930,730	2.2%

	FY 18/19 Amended	FY 19/20 Proposed	Increase/Decrease	
			Amount	Percentage
Recap:				
Contribution to Region 19	\$ 10,954,440	\$ 11,108,440	\$ 154,000	1.4%
Town Expenditures	41,833,800	42,764,530	930,730	2.2%
Total Commitments	\$ 52,788,240	\$ 53,872,970	\$ 1,084,730	2.1%

**Town of Mansfield
Estimated Tax Warrant and Levy
FY 2019/20**

Amount to Raise by Taxation		Dollars	Equiv. Mill Rate
1. Proposed Budget			
Mansfield School Board	\$ 23,637,850		
Town General Government	19,126,680		
Total Town	42,764,530		
Region 19 General Fund Contribution	11,108,440		
Total Expenditure Budgets		\$ 53,872,970	48.63
2. Plus: Fund Balance Reserve			
3. Less:			
Tax Related Items	720,000		
Non-Tax Revenues	19,104,550		
App. Of Fund Balance	-		
Total Other Revenues		19,824,550	17.90
Amount to Raise by Taxes (current levy)		\$ 34,048,420	30.74
Tax Warrant Computation			
1. Amount to Raise by Taxes (current levy)		\$ 34,048,420	30.74
2. Amount of Abatement		554,000	0.50
3. Reserve for Uncollected Taxes (98.7% coll rate)		442,629	0.40
4. Release Reserve for Tax Appeals		(21,771)	(0.02)
5. Elderly Programs		22,000	0.02
6. Estimated Pro-rated Assessments		-	
Total Tax Warrant		\$ 35,045,278	31.64
Mill Rate Computation			
1. Tax Warrant	35,045,278	=	31.64
-----	-----		
2. Taxable Grand List - RE & PP	1,107,706,109		
Proposed Mill Rate	31.64		
Current Mill Rate	30.88		
Increase (Decrease)	0.76		
Percent Increase (Decrease)	2.45%		

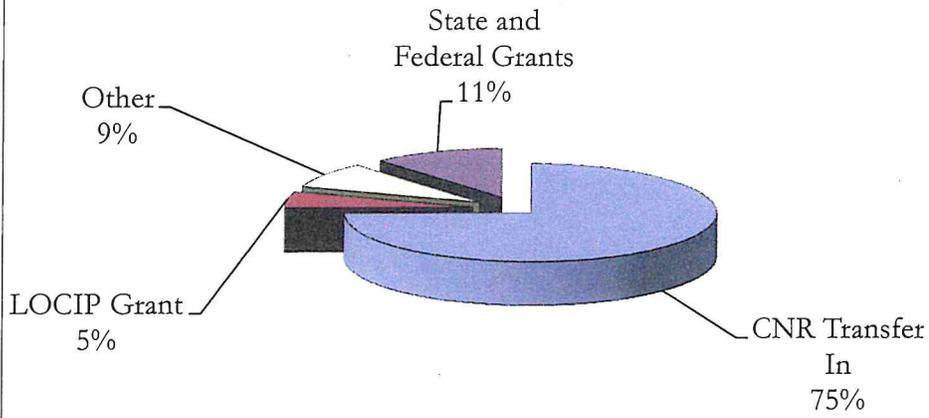


Town of Mansfield
Budget in Brief
Summary of Revenues and Expenditures

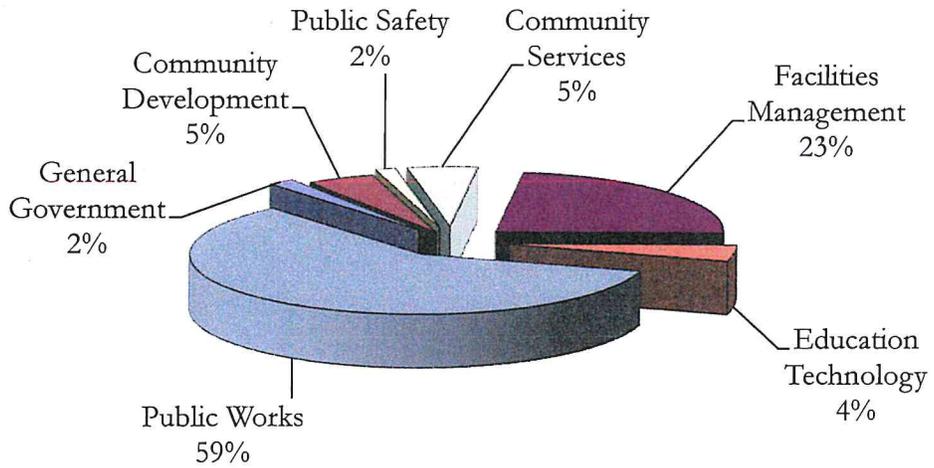
2019/20 over 2018/19

	FY 18/19 Amended	FY 19/20 Proposed	Increase/Decrease	
			Amount	Percentage
<u>Revenues:</u>				
Taxes and Related Items	\$ 33,649,960	\$ 34,768,420	\$ 1,118,460	3.3%
Intergovernmental	18,612,130	18,134,150	(477,980)	(2.6%)
Other Revenues	861,150	970,400	109,250	12.7%
Total Revenues	<u>\$ 53,123,240</u>	<u>\$ 53,872,970</u>	<u>\$ 749,730</u>	<u>1.4%</u>
<u>Expenditures:</u>				
General Government	\$ 1,983,720	\$ 2,078,470	\$ 94,750	4.8%
Public Safety	4,363,800	4,635,270	271,470	6.2%
Public Works	3,228,250	3,349,020	120,770	3.7%
Community Services	1,635,580	1,824,150	188,570	11.5%
Community Development	731,090	774,730	43,640	(6.0%)
Mansfield Board of Education	23,460,160	23,637,850	177,690	0.8%
Town-Wide Expenditures	2,926,450	3,371,220	444,770	(15.2%)
Other Financing Uses	3,504,750	3,093,820	(410,930)	(11.7%)
Total Town of Mansfield	41,833,800	42,764,530	930,730	2.2%
Contributions to Region 19	10,954,440	11,108,440	154,000	1.4%
Total General Fund	<u>\$ 52,788,240</u>	<u>\$ 53,872,970</u>	<u>\$ 1,084,730</u>	<u>2.1%</u>
Net Increase to Fund Balance	<u>\$ 335,000</u>	<u>\$ -</u>	<u>\$ (335,000)</u>	

Capital Fund FY 2019/20 Revenues



Capital Fund FY 2019/20 Expenditures



**Town of Mansfield
Capital Fund Budget Summary
FY 2019/20**

	FY 18/19 Amended	FY 19/20 Proposed
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 3,343,870	\$ 2,597,380
Town Aid Road Grant		65,000
State and Federal Grants		329,250
Infrastructure Grant (LOCIP)	227,630	187,370
Other	248,850	294,460
	\$ 3,820,350	\$ 3,473,460

	FY 18/19 Amended	FY 19/20 Proposed
Estimated Expenditures:		
General Government	\$ -	\$ 65,000
Public Safety	772,000	50,000
Public Works	2,012,000	2,056,500
Facilities Management (Town/Schools)	588,500	814,000
Community Services	147,850	172,960
Community Development	150,000	165,000
Education	150,000	150,000
	\$ 3,820,350	\$ 3,473,460

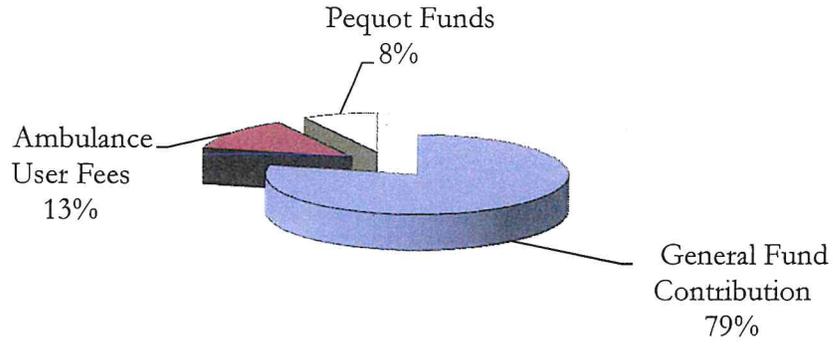
Town of Mansfield
Capital Projects Fund Financing Plan - 2019/20

	Budget 2019/20	LOCIP	CNR Fund	Other Funds	State and Federal Grants	Town Aid Road Fund
General Government						
Fleet Vehicle	30,000		30,000			
Furniture & Fixtures	15,000		15,000			
Software	20,000		20,000			
Total General Government	65,000	-	65,000	-	-	-
Public Safety						
Fire and Emergency Services						
Communication Equipment	10,000			10,000		
Defibulator Unit Replacement	10,000		10,000			
Fire Ponds	8,000		8,000			
Personal Protective Equipment	22,000		22,000			
Total Public Safety	50,000	-	40,000	10,000	-	-
Public Works						
Bucket Truck	165,000		100,000			65,000
Engineering CAD Upgrades	10,000		10,000			
Guiderails Imprv/Replacements	50,000		50,000			
Hillyndale Road Bridge	411,500		82,250		329,250	
Road Drainage & MS4 Requirements	75,000		75,000			
Road/Resurfacing	1,000,000	187,370	812,630			
ToolCat Utility Work Machine	55,000		55,000			
Transfer Station Walls & Covers	200,000			200,000		
Transp/Walkways per Town's Priority	40,000		40,000			
Trees	50,000		50,000			
Total Public Works	2,056,500	187,370	1,274,880	200,000	329,250	65,000
Facilities Management						
Town						
Animal Shelter Building Repairs	15,500		15,500			
Brick Repairs	7,000		7,000			
Bus Garage Building Repairs	17,000			17,000		
Comm Center Building Repairs	115,000		115,000			
Custodial Equipment	10,000		10,000			
Day Care Building Repairs	55,000		55,000			
Fire Stations Building Repairs	153,500		153,500			
Fleet Trucks	68,000		68,000			

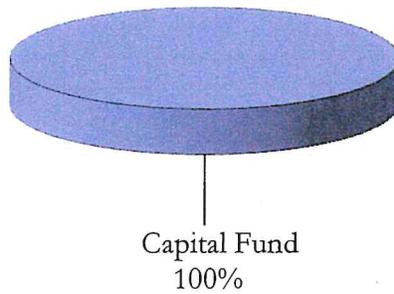
Town of Mansfield
Capital Projects Fund Financing Plan - 2019/20

	Budget 2019/20	LOCIP	CNR Fund	Other Funds	State and Federal Grants	Town Aid Road Fund
Facilities Management (cont'd)						
Historical Society Building Repairs	50,000		50,000			
Library Building Repairs	14,000		14,000			
Maintenance Projects	15,000		15,000			
Nash Zimmer Transportation Center	15,000		15,000			
Park Building Repairs	15,000		15,000			
Public Works Building Repairs	20,000		20,000			
Roof Repairs	18,000		18,000			
Senior Center Building Repairs	37,000		37,000			
Town Hall Building Repairs	20,000		20,000			
Tractor Replacement	18,000		18,000			
Education						
School Building Maintenance	151,000		151,000			
Total Facilities Management	814,000	-	797,000	17,000	-	-
Community Services						
Fitness - Equipment	67,460			67,460		
Invasive Control	20,000		20,000			
Park Improvements	30,000		30,000			
Playscapes and Playground Surfacing	50,000		50,000			
Senior Center Replacement Chairs	5,500		5,500			
Total Community Services	172,960	-	105,500	67,460	-	-
Community Development						
Positioning & Marketing Plan	50,000		50,000			
Storrs Center Reserve	115,000		115,000			
Total Community Develop.	165,000	-	165,000	-	-	-
Education						
Technology Infrastructure	150,000		150,000			
Total Education	150,000	-	150,000	-	-	-
TOTAL C.I.P. 2019/20	\$ 3,473,460	\$ 187,370	\$ 2,597,380	\$ 294,460	\$ 329,250	\$ 65,000

**Capital Nonrecurring Reserve Fund
FY 2019/20
Revenues**



**Capital Nonrecurring Reserve Fund
FY 2019/20
Expenditures**



Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2019/20

	FY 17/18 Actual	FY 18/19 Amended	FY 18/19 Estimated	FY 19/20 Proposed
Sources:				
General Fund Contribution	\$ 2,819,660	\$ 2,285,010	\$ 2,294,010	\$ 1,772,380
Board Contribution	100,000			
Ambulance User Fees	401,393	300,000	300,000	300,000
Other	18,306	-	285,792	
Sewer Assessments	913	500	913	500
Sweep of CIP Balances	399,879		-	
Pequot Funds	204,996	205,000	179,151	179,150
Total Sources	3,945,147	2,790,510	3,059,866	2,252,030
Uses:				
Operating Transfers Out:				
Capital Fund	3,385,000	3,193,870	3,193,870	2,482,380
Capital Fund-Storrs Ctr Reserve	325,000	150,000	150,000	115,000
Total Uses	3,710,000	3,343,870	3,343,870	2,597,380
Excess/(Deficiency)	235,147	(553,360)	(284,004)	(345,350)
Fund Balance/(Deficit) July 1	515,289	750,436	750,436	466,432
Fund Balance, June 30	<u>\$ 750,436</u>	<u>\$ 197,076</u>	<u>\$ 466,432</u>	<u>\$ 121,082</u>

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PROGRAM BUDGETS

General Fund

Capital Fund

Capital Nonrecurring Reserve Fund

**Town of Mansfield
General Fund Program Budget
Fiscal Year 2019/20**

Prg #	Program	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Amended	FY 19/20 Proposed
11100	Legislative	120,471	103,930	103,930	105,720
12100	Municipal Management/HR	236,449	311,530	338,930	352,860
13100	Town Attorney	69,198	85,000	85,000	85,000
13200	Probate	8,864	8,870	8,870	10,190
15100	Town Clerk	220,888	205,420	215,160	228,150
15200	Registrars/General Elections	52,672	66,220	66,220	123,580
16000	Finance	870,026	945,210	951,160	963,110
16600	Information Technology	208,476	214,450	214,450	209,860
21200	Police Services	1,690,302	1,766,760	1,767,440	1,984,200
21300	Animal Control	102,435	110,860	121,210	128,770
22101	Fire Prevention	184,567	202,580	201,240	211,690
22160	Fire & Emergency Services	2,055,932	2,190,390	2,201,530	2,238,680
23100	Emergency Management	64,149	70,030	72,380	71,930
30000	Public Works	2,153,647	2,304,700	2,305,340	2,401,410
30800	Building & Housing Inspection	349,666	373,760	369,750	393,270
30900	Facilities Management	896,426	922,910	922,910	947,610
41200	Health Regulations & Inspection	137,898	137,900	137,900	140,440
42100	Human Services	655,996	745,750	695,120	818,690
43100	Library Services	741,100	753,100	757,260	819,220
45000	Grants To Area Agencies	45,700	45,300	45,300	45,800
51100	Planning & Development	323,634	355,120	357,040	377,010
58000	Boards and Commissions	3,447	4,300	4,300	4,450
71000	Employee Benefits	2,632,979	2,687,640	2,697,580	2,842,610
72000	Insurance	192,087	214,160	214,160	199,250
73000	Contingency		43,000	14,710	329,360

Other Financing Uses:

92000	Senior Programs	5,000	5,000	5,000	5,000
92000	Revaluation	25,000	25,000	25,000	25,000
92000	Downtown Partnership	132,000	132,000	132,000	150,000
92000	Parks & Recreation	536,020	536,020	536,020	581,020
92000	Town Aid Road	40,000			
92000	Debt Service Fund	285,000	275,000	275,000	410,250

**Town of Mansfield
General Fund Program Budget
Fiscal Year 2019/20**

Prg #	Program	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Amended	FY 19/20 Proposed
92000	Capital Fund	2,514,660	1,469,010	2,144,010	1,657,380
92000	Storrs Center Reserve	325,000	150,000	150,000	115,000
92000	Cemetery Fund	20,000	20,000	20,000	20,000
92000	Medical Pension Trust Fund	93,600	89,720	89,720	
92000	Transit Services Fund	128,000	128,000	128,000	130,170

Mansfield Board of Education:

60001	Education - K to 8	23,304,655	23,460,160	23,460,160	23,637,850
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Total General Fund Budget	\$ 41,425,944	\$ 41,158,800	\$ 41,833,800	\$ 42,764,530
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**Town of Mansfield
Capital Fund Program Budget
Fiscal Year 2019/20**

Program		FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Amended	FY 19/20 Proposed
1	General Government	\$ 50,000	\$ -	\$ -	\$ 65,000
2	Community Development	325,000	150,000	150,000	165,000
3	Public Safety	504,600	722,000	772,000	50,000
4	Community Services	214,930	147,850	147,850	172,960
5	Public Works	1,397,350	1,467,000	2,012,000	2,056,500
6	Facilities Management	1,290,900	558,500	588,500	814,000
7	Education (Technology)	200,000	150,000	150,000	150,000
Total Proposed CP Budget		<u>\$ 3,982,780</u>	<u>\$ 3,195,350</u>	<u>\$ 3,820,350</u>	<u>\$ 3,473,460</u>

Town of Mansfield
 Capital Nonrecurring Reserve Fund Program Budget
 Fiscal Year 2019/20

Program	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Amended	FY 19/20 Proposed
1 Capital Fund	\$ 3,710,000	\$ 2,718,870	\$ 3,343,870	\$ 2,597,380
Total Proposed CNR Budget	<u>\$ 3,710,000</u>	<u>\$ 2,718,870</u>	<u>\$ 3,343,870</u>	<u>\$ 2,597,380</u>

**SUPPLEMENTAL
INFORMATION**

Town of Mansfield
Budget in Brief
Grand List Comparison
Fiscal Year 2019/20

	Net Abstract 10/1/2017	Net Abstract * 10/1/2018	Change	% Change
Real Estate	\$ 948,168,466	\$ 950,870,735	\$ 2,702,269	0.28%
Personal Property	74,236,910	75,168,670	931,760	1.26%
Motor Vehicles	82,916,729	81,666,704	(1,250,025)	(1.51%)
Grand Totals	<u>\$ 1,105,322,105</u>	<u>\$ 1,107,706,109</u>	<u>\$ 2,384,004</u>	<u>0.22%</u>

*The Grand List totals for the most recent year is the final figures **after** March 2019 Board of Assessment Appeal changes and before the Fixed Assessment Agreements for Downtown Storrs.

	Net Abstract 10/1/2016	Net Abstract 10/1/2017	Change	% Change
Real Estate	\$ 941,685,484	\$ 948,168,466	\$ 6,482,982	0.69%
Personal Property	75,746,298	74,236,910	(1,509,388)	(1.99%)
Motor Vehicles	79,857,845	82,916,729	3,058,884	3.83%
Grand Totals	<u>\$ 1,097,289,627</u>	<u>\$ 1,105,322,105</u>	<u>\$ 8,032,478</u>	<u>0.73%</u>

**Top Ten Taxpayers
October 1, 2018 Grand List**

The list percentages are calculated by dividing the individual property assessment by the October 1, 2018 Net Grand List Total of \$1,107,706,109.

PROPERTY OWNER	DESCRIPTION	ASSESSMENT	% OF TAXABLE GRAND LIST
EDR Storrs LLC	Apartment Condos	\$ 37,557,360	3.39%
Connecticut Light & Power	Public Utility	36,401,300	3.29%
SCT Storrs Center I LLC	Retail Condos	27,083,000	2.44%
EDR Storrs II LLC	Apartment Condos	26,881,920	2.43%
Eastbrook F LLC (et al)	Eastbrook Mall	13,158,500	1.19%
CT Liberty Group LLC	Apartments	9,644,900	0.87%
EDR Storrs 1C LLC	Apartment Condos	9,354,800	0.84%
UConn/Celeron Sq Assoc LLC	Apartments	8,935,200	0.81%
Uniglobe Investment LLC	Apartments	8,308,100	0.75%
United Illuminating Company (The)	Public Utility	8,240,050	0.74%
Total Top Ten Assessments		<u>\$ 185,565,130</u>	<u>16.75%</u>

**Town of Mansfield
Revenue Summary by Source**

Description	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Amended	FY 19/20 Proposed
40101 Current Year Levy	32,601,935	30,724,385	30,174,960	31,145,894
40102 Prior Year Levy	175,338	200,000	200,000	200,000
40103 Interest & Lien Fees	238,887	140,000	140,000	180,000
40104 Motor Vehicle Supplement	350,970	300,000	300,000	300,000
40105 Susp. Coll. Taxes - Trnsc.	11,468	8,000	8,000	8,000
40106 Susp. Coll. Int. - Trnsc.	9,838	7,000	7,000	7,000
40109 Collection Fees	35,590	25,000	25,000	25,000
40110 Current Yr Levy-Storrs Center	-	3,437,245	3,376,000	3,456,526
40111 CY Levy-Storrs Ctr Abatement	-	(581,000)	(581,000)	(554,000)
Total Taxes and Related Items	33,424,026	34,260,630	33,649,960	34,768,420
40201 Misc Licenses & Permits	3,338	2,800	2,800	3,490
40202 Sport Licenses	191	200	200	200
40203 Dog Licenses	8,431	9,100	9,100	8,200
40204 Conveyance Tax	192,843	155,000	155,000	150,000
40210 Subdivision Permits	2,450	2,000	2,000	225
40211 Zoning/Special Permits	7,725	15,000	15,000	15,000
40212 Zba Applications	-	800	800	800
40214 Iwa Permits	3,755	4,000	4,000	4,500
40224 Road Permits	1,850	1,500	1,500	1,500
40230 Building Permits	229,292	200,000	200,000	175,000
40231 Adm Cost Reimb-permits	282	200	200	200
40232 Housing Code Permits	131,810	125,000	125,000	143,800
40233 Housing Code Penalties	100	-	-	-
40234 Landlord Registrations	2,000	1,000	1,000	1,000
Total Licenses and Permits	584,067	516,600	516,600	503,915
40352 Payment In Lieu Of Taxes	4,673			4,600
Total Fed. Support Gov	4,673			4,600
40401 Education Assistance	8,636,116	8,665,200	9,675,280	9,229,100
Total State Support Education	8,636,116	8,665,200	9,675,280	9,229,100

**Town of Mansfield
Revenue Summary by Source**

Description	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Amended	FY 19/20 Proposed
40450 State Support - Town		200	200	200
40451 Pilot - State Property	5,094,973	5,094,970	5,566,520	5,566,520
40452 Pilot - Select Payment	2,516,331	2,516,330	2,630,450	2,630,450
40454 Circuit Crt-parking Fines	1,750	500	500	500
40455 Elderly & Totally Disabled Tax R.		48,000	48,000	
40457 Library - Connecticutcard/ill	12,194			12,200
40462 Disability Exempt Reimb	912	1,000	1,000	1,000
40465 Emerg Mgmt Perf. Grant	12,999	12,700	12,700	12,900
40469 Veterans Reimb	6,483	7,200	7,200	6,400
40471 Municipal Stablization Grant	1,626,768	636,360	661,280	661,280
40458 State Support - Other	6,841			
40494 Judicial Revenue Distribution	9,255	9,000	9,000	9,000
40496 Pilot-holinko Estates	5,000			
40551 Pilot - Senior Housing	18,010			
Total State Support Gov	9,311,516	8,326,260	8,936,850	8,900,450
40610 Recording	48,610	55,000	55,000	50,000
40611 Copies Of Records	12,432	12,320	12,320	12,965
40612 Vital Statistics	14,250	12,000	12,000	12,000
40620 Police Service	53,950	20,000	20,000	44,200
40622 Redemption/Release Fees	1,945	1,000	1,000	2,000
40625 Animal Adoption Fees	270	900	900	270
40640 Lost & Damaged Books/Material	1,285	1,400	1,400	1,930
40641 Fines on Overdue Books	7,360	8,500	8,500	4,400
40644 Parking Plan Review Fee	1,510	500	500	500
40650 Blue Prints	2	200	200	200
40663 Zoning Regulations	109	150	150	50
40671 Day Care Grounds Maint	9,580	14,300	14,300	19,160
40674 Charge for Services	6,156	5,700	5,700	6,000
40678 Celeron Square Bikepath Maint	2,700	2,700	2,700	2,700
40683 Sale of Merchandise		80	80	100
40684 Cash Overage/Shortage	8			
40699 Fire Safety Code Fees	52,210	17,000	17,000	15,000
Total Charge for Services	212,377	151,750	151,750	171,475
40702 Parking Tickets - Town	4,673	4,500	4,500	4,500
40705 Town Parking Fines - Storrs Ctr	6,865			
40708 Violation Revenue	25			
40711 Landlord Registration Penalty		90	90	100
40713 Nuisance Ordinance	19,950	15,000	15,000	
40715 Ordinance Violation Penalty	19,028	3,000	3,000	29,060
40717 Possession Alcohol Ordinance	1,170	2,250	2,250	
40718 Open Liquor Container Ordin	1,850	1,800	1,800	
40723 Citations and Fines	2,716	200	200	300
Total Fines and Forfeitures	56,277	26,840	26,840	33,960

**Town of Mansfield
Revenue Summary by Source**

Description	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Amended	FY 19/20 Proposed
40804 Rent - Historical Soc		2,000	2,000	
40807 Rent - Town Hall	25			
40808 Rent - Senior Center		100	100	
40817 Telecom Services Payment	30,546	41,000	41,000	41,000
40820 Interest Income	200,566	100,000	100,000	200,000
40824 Sale Of Supplies		20	20	
40825 Rent - R19 Maintenance	2,790	2,790	2,790	
40890 Other	12,190	2,500	2,500	2,500
40895 Consultant Fees Reimbursements	-293	15,000	15,000	15,000
Total Miscellaneous	245,824	163,410	163,410	258,500
40928 School Cafeteria	2,550	2,550	2,550	2,550
Total Operating Transfers In	2,550	2,550	2,550	2,550
Total General Fund - Town	52,477,426	52,113,240	53,123,240	53,872,970

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

Description	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Amended	FY 19/20 Proposed
Noncertif.	\$ 1,288	\$ 1,000	\$ 1,000	\$ 1,000
Misc Benefits	40,017	42,180	42,180	42,830
Prof & Tech Services	65,210	44,900	44,900	45,490
Other Purch Services	11,929	14,350	14,350	14,900
Office Supplies	1,047	200	200	200
Other Supplies	980	1,300	1,300	1,300
Legislative	120,471	103,930	103,930	105,720
Salaries and Wages	203,290	271,580	303,980	294,570
Misc Benefits	7,494	12,600	8,500	21,230
Prof & Tech Services	16,883	17,250	17,250	18,000
Other Purch Services	2,328	3,000	1,600	5,720
School/Library Books	-	600	600	1,180
Office Supplies	3,639	4,500	4,500	6,760
Other Supplies	2,815	2,000	2,500	5,400
Municipal Management/HR	236,449	311,530	338,930	352,860
Prof & Tech Services	69,198	85,000	85,000	85,000
Town Attorney	69,198	85,000	85,000	85,000
Other Purch Services	8,864	8,870	8,870	10,190
Probate	8,864	8,870	8,870	10,190
Salaries and Wages	187,702	172,840	182,580	189,980
Misc Benefits	2,888	1,440	1,440	2,460
Prof & Tech Services	4,050	4,000	4,000	2,800
Other Purch Services	23,503	25,500	25,500	24,700
School/Library Books	-	190	190	240
Office Supplies	1,495	950	950	7,470
Other Supplies	-	500	500	500
Equipment	1,250	-	-	-
Town Clerk	220,888	205,420	215,160	228,150
Salaries and Wages	35,044	40,110	40,110	76,840
Misc Benefits	1,320	6,360	6,360	5,980
Repairs/Maintenance	2,000	2,000	2,000	2,250
Other Purch Services	11,632	13,730	13,730	30,430
Office Supplies	215	580	580	1,120
Other Supplies	2,461	3,440	3,440	6,960
Registrars/General Elections	52,672	66,220	66,220	123,580

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Amended	FY 19/20 Proposed
Salaries and Wages	359,195	360,470	350,130	377,940
Misc Benefits	3,223	3,970	3,970	5,600
Prof & Tech Services	14,217	19,200	19,200	20,170
Other Purch Services	80,792	85,920	85,920	86,370
School/Library Books	1,004	1,470	1,470	1,130
Office Supplies	3,692	8,230	8,230	8,350
Other Supplies	3,396	1,500	1,500	1,600
Equipment	323	-	-	-
Shared Services	404,184	464,450	480,740	461,950
Finance	870,026	945,210	951,160	963,110
Shared Services	208,476	214,450	214,450	209,860
Information Technology	208,476	214,450	214,450	209,860
Salaries and Wages	36,722	36,880	37,560	39,580
Misc Benefits	114	9,280	9,280	500
Repairs/Maintenance	765	1,600	1,600	1,920
Other Purch Services	1,648,885	1,717,100	1,717,100	1,939,950
Office Supplies	560	650	650	1,000
Other Supplies	3,256	1,250	1,250	1,250
Police Services	1,690,302	1,766,760	1,767,440	1,984,200
Salaries and Wages	97,254	103,040	113,390	118,840
Misc Benefits	647	960	960	1,160
Prof & Tech Services	1,421	3,000	3,000	5,000
Other Purch Services	2,666	2,370	2,370	2,320
Food Service Supplies	16	300	300	250
Building Supplies	102	650	650	500
Other Supplies	329	540	540	700
Animal Control	102,435	110,860	121,210	128,770

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Amended	FY 19/20 Proposed
Salaries and Wages	133,668	140,250	138,910	137,630
Misc Benefits	3,725	6,450	6,450	8,120
Purch Property Services	38,710	43,000	43,000	47,500
Repairs/Maintenance	43	300	300	300
Other Purch Services	3,700	4,700	4,700	10,540
School/Library Books	1,693	1,650	1,650	1,800
Office Supplies	327	1,100	1,100	850
Other Supplies	2,701	5,130	5,130	4,950
Equipment	-	-	-	-
Fire Prevention	184,567	202,580	201,240	211,690
Salaries and Wages	1,731,523	1,801,930	1,809,140	1,833,270
Misc Benefits	29,624	50,050	50,050	66,470
Prof & Tech Services	13,206	22,770	22,770	21,600
Purchased Property Services	9,124	13,880	13,880	7,500
Repairs/Maintenance	95,189	101,880	101,880	107,400
Insurance	6,405	-	-	-
Other Purch Services	96,994	97,440	97,440	100,740
School/Library Books	292	800	800	800
Office Supplies	24,052	24,640	24,640	26,500
Energy	-	2,500	-	-
Building Supplies	1,850	52,000	2,500	3,000
Rolling Stock Supplies	27,982	22,500	52,000	35,000
Other Supplies	20,029	-	26,430	36,400
Equipment	(338)	-	-	-
Fire & Emergency Services	2,055,932	2,190,390	2,201,530	2,238,680
Salaries and Wages	60,766	66,190	68,540	67,990
Misc Benefits	952	700	700	700
Repairs/Maintenance	1,861	1,900	1,900	2,000
Office Supplies	397	500	500	500
Other Supplies	173	740	740	740
Emergency Management	64,149	70,030	72,380	71,930
Salaries and Wages	1,711,220	1,760,270	1,760,910	1,829,910
Misc Benefits	19,839	22,630	22,630	19,250
Prof & Tech Services	-	3,000	2,000	-
Purch Property Services	1,614	2,000	3,000	3,000
Repairs/Maintenance	1,727	1,000	1,000	-
Other Purch Services	26,551	64,500	64,500	106,750

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Amended	FY 19/20 Proposed
Instructional Supplies	-	1,500	1,500	-
School/Library Books	-	400	400	350
Office Supplies	195,010	6,750	195,000	8,250
Land/Rd Maint Supplies	2,813	58,850	6,750	71,000
Energy	9,750	195,000	58,850	173,500
Building Supplies	10,165	4,000	4,000	4,000
Rolling Stock Supplies	143,625	170,000	170,000	170,000
Other Supplies	28,969	14,800	14,800	15,400
Equipment	2,364	-	-	-
Public Works	2,153,647	2,304,700	2,305,340	2,401,410
Salaries and Wages	343,071	362,200	358,190	371,930
Misc Benefits	1,811	3,410	3,410	7,150
Prof & Tech Services	-	1,100	1,100	7,040
Other Purch Services	731	1,350	1,350	1,450
School/Library Books	1,008	2,500	2,500	2,500
Office Supplies	1,796	1,650	1,650	1,650
Other Supplies	1,249	1,550	1,550	1,550
Building & Housing Inspect.	349,666	373,760	369,750	393,270
Noncertif.	443,261	403,200	403,200	394,090
Salaries and Wages	19,326	17,220	17,220	52,860
Misc Benefits	4,121	6,350	4,900	5,600
Purch Property Services	21,366	53,970	46,080	45,730
Repairs/Maintenance	78,471	68,880	82,030	82,430
Other Purch Services	100,434	93,590	101,350	101,250
Office Supplies	5,222	6,200	6,080	7,000
Energy	220,000	220,000	220,000	222,000
Building Supplies	48,404	51,500	41,050	41,700
Other Supplies	1,310	1,500	500	750
Misc Expenses & Fees	-	500	500	500
Shared Services	(45,489)	-	-	(6,300)
Facilities Management	896,426	922,910	922,910	947,610
Other Purch Services	137,898	137,900	137,900	140,440
Health Regs & Inspections	137,898	137,900	137,900	140,440

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Amended	FY 19/20 Proposed
Cert Wages	(15,682)	(15,780)	(15,780)	(15,840)
Noncertif.	333	1,500	1,500	1,500
Salaries and Wages	585,409	653,960	603,330	732,100
Misc Benefits	5,684	8,900	8,900	10,360
Prof & Tech Services	4,157	6,500	6,500	7,000
Other Purch Services	2,664	4,850	4,850	3,000
School/Library Books	493	550	550	550
Office Supplies	4,679	5,750	5,750	6,520
Other Supplies	6,519	14,520	14,520	13,500
Misc Expenses & Fees	61,740	65,000	65,000	60,000
Human Services	655,996	745,750	695,120	818,690
Salaries and Wages	596,266	603,900	608,060	640,310
Misc Benefits	2,291	3,110	3,110	7,610
Prof & Tech Services	1,329	1,500	1,500	5,000
Other Purch Services	32,055	33,700	2,700	33,700
Instructional Supplies	7,249	6,600	6,600	6,600
School/Library Books	99,374	103,290	103,290	125,000
Other Supplies	858	1,000	1,000	1,000
Equipment	1,678	-	31,000	-
Library Services	741,100	753,100	757,260	819,220
Contrib to Area Agencies	45,700	45,300	45,300	45,800
Contributions-Area Agencies	45,700	45,300	45,300	45,800
Salaries and Wages	278,632	280,370	282,290	288,290
Misc Benefits	7,627	12,590	12,590	14,640
Prof & Tech Services	19,707	37,650	37,650	47,650
Other Purch Services	9,985	22,260	22,260	16,800
School/Library Books	-	100	100	100
Office Supplies	1,578	2,150	2,150	9,530
Other Supplies	6,105	-	-	-
Planning & Development	323,634	355,120	357,040	377,010
Misc Expenses & Fees	3,447	4,300	4,300	4,450
Boards and Commissions	3,447	4,300	4,300	4,450

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Amended	FY 19/20 Proposed
Salaries and Wages	(36,600)	(38,800)	(38,800)	(58,300)
Benefits	1,811,593	1,772,700	1,772,700	1,729,210
Medical Ben.	1,230,896	1,329,420	1,329,420	1,166,700
Misc. Benefits	-	-	9,940	5,000
Shared Services	(372,910)	(375,680)	(375,680)	-
Employee Benefits	2,632,979	2,687,640	2,697,580	2,842,610
Insurance	192,087	214,160	214,160	199,250
Insurance (LAP)	192,087	214,160	214,160	199,250
Misc Expenses & Fees	-	43,000	14,710	329,360
Contingency	-	43,000	14,710	329,360
Trans Out-Spec Rev Fund	738,020	698,020	698,020	761,020
Trans Out-Debt Serv Fd	285,000	275,000	275,000	410,250
Trans Out-Capital Proj	2,839,660	1,619,010	2,294,010	1,772,380
Trans Out Enterprise Fnd	128,000	128,000	128,000	130,170
Trans Out-Trust Agency	113,600	109,720	109,720	20,000
Other Financing Uses	4,104,280	2,829,750	3,504,750	3,093,820
Total General Fund-Town	\$ 18,121,289	\$ 17,698,640	\$ 18,373,640	\$ 19,126,680

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

Description	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Amended	FY 19/20 Proposed
61101 Regular Instruction	7,930,738	7,795,670	7,757,260	7,870,850
61102 English	99,627	78,760	78,760	60,460
61104 World Languages	6,341	8,330	8,330	8,170
61105 Health & Safety	1,486	6,640	6,640	5,940
61106 Physical Education	18,719	15,580	15,580	14,640
61107 Art	13,493	15,430	15,430	16,540
61108 Mathematics	15,681	15,490	15,490	21,390
61109 Music	30,550	39,270	37,680	38,700
61110 Science	19,612	25,630	25,630	29,290
61111 Social Studies	9,447	16,710	16,710	17,020
61115 Information Technology	250,289	209,090	209,090	209,090
61122 Life & Consumer Science	6,194	9,580	9,580	9,580
61123 Technology Education	15,883	16,310	16,310	16,750
61201 Special Ed Instruction	1,496,490	1,537,810	1,536,170	1,662,900
61202 Enrichment	471,492	477,720	477,720	485,710
61204 Preschool	360,910	374,120	371,880	382,390
61310 Remedial Reading/Math	320,990	364,170	366,580	378,760
61400 Summer School	52,973	70,500	70,500	65,000
61600 Tuition Payments	437,347	431,770	431,770	367,000
61900 Central Services	154,714	143,820	143,820	82,610
62102 Guidance Services	181,994	186,610	186,610	191,990
62103 Health Services	227,481	232,650	232,650	237,330
62104 Outside Eval/Contracted Ser	167,531	238,000	238,000	233,000
62105 Speech & Language	101,694	109,640	113,120	161,490
62108 Psychological Services	301,211	314,280	314,280	328,530
62201 Curriculum Development	148,551	160,300	195,030	160,300
62202 Professional Development	21,433	33,560	38,560	34,460
62302 Media Services	93,473	66,420	66,420	67,010
62310 Library	324,080	328,390	332,300	336,270
62401 Board Of Education	301,640	439,230	434,840	407,730
62402 Superintendent's Office	417,648	437,940	437,940	426,840

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

Description	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Amended	FY 19/20 Proposed
62404 Special Education Admin	264,975	282,750	284,130	292,920
62520 Principals' Office Services	1,179,056	1,196,240	1,196,240	1,259,810
62521 Support Services - Central	8,737	13,600	13,600	12,700
62523 Field Studies	12,884	13,500	13,500	13,500
62601 Business Management	475,770	469,820	469,820	562,100
62710 Plant Operations - Building	1,563,972	1,514,230	1,511,590	1,547,880
62801 Regular Transportation	948,106	975,820	975,820	995,330
62802 Spec Ed Transportation	177,052	150,000	150,000	150,000
63430 After School Program	43,523	43,830	43,830	43,830
63440 Athletic Program	40,271	38,690	38,690	38,690
68000 Employee Benefits	4,410,674	4,497,010	4,497,010	4,210,950
69000 Transfers Out To Other Fun	219,840	65,250	65,250	182,400
Total General Fund - Board	\$ 23,344,572	\$ 23,460,160	\$ 23,460,160	\$ 23,637,850

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.

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.

MILL RATE – The rate applied to assessed valuation to determine property taxes.

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.

SERVICE UNIT – 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.

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 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 the transit services provided by the Town. All activities necessary to provide such services are accounted for in this fund. In addition to payments made to the Windham Regional Transit District for services they provide, all services provided at the Nash-Zimmer Transportation Center are accounted for in this fund.

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.

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