

Town of Mansfield

Town Council Proposed Budget 2017/2018



Town Meeting - May 9, 2017

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

The Electors of the Town of Mansfield and all persons who are entitled to vote in Town Meeting mentioned in the following warning are hereby warned and notified that the Annual Town Meeting for Budget Consideration will be held on Tuesday, May 9, 2017 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, 2017 to June 30, 2018, which Proposed Budgets were adopted by the Town Council on April 27, 2017 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 2017.
Mary Stanton, Town Clerk

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$42,007,245 is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2017 to June 30, 2018.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$3,982,780 is hereby adopted as the capital improvements to be undertaken during fiscal year 2017/18 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2017 to June 30, 2018 in the amount of \$3,282,150 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, 2017 to June 30, 2018 in the amount of \$42,007,245 which proposed budget was adopted by the Council on April 27, 2017, 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, 2017 to June 30, 2018 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, 2017 to June 30, 2018 in the amount of \$3,982,780 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, 2017 to June 30, 2018 in the amount of \$3,282,150 be adopted.

TOWN OF MANSFIELD
TOWN COUNCIL



Paul M. Shapiro, Mayor

AUDREY P. BECK BUILDING
 FOUR SOUTH EAGLEVILLE ROAD
 MANSFIELD, CT 06268-2599
 (860) 429-3336
 Fax: (860) 429-6863

May 9, 2017

Dear Mansfield Voters:

After careful review and consideration, the Town Council adopted a General Fund Budget totaling \$52,923,476 (including a contribution of \$10,916,231 to Regional School District No. 19) for Fiscal Year 2017/18. If state revenue holds as projected in the Governor’s proposed budget, and the Town absorbs 10% of the requested Teachers’ Retirement obligation, a mill rate of 30.63, an increase of 0.76 mills or 2.55% would be necessary to support Council’s adopted budget. Significant growth in the value of real estate properties and personal property is generating over \$769,000 dollars in tax revenue for the town. Due to a desire to continue its efforts to build fund balance, the Town Council proposes a \$218,400 contribution to fund balance to bring the fund balance reserve to 9.5% of budgeted expenditures. As indicated in the chart below, the Council’s adopted budget represents a net increase in expenditures of \$1,299,566 or 2.5% over the current fiscal year.

For municipal operations, the Council’s adopted budget maintains current town services. It also seeks modest enhancements to public safety (police and fire), and our economic development program.

General Fund Budget Summary				
Town Council Adopted Budget, As Proposed for FY 17/18				
	FY 16/17	Proposed FY 17/18	\$ Change	% Change
Town Operations	\$18,149,930	\$18,380,815	\$ 230,885	1.3%
Mansfield Board of Education	<u>\$22,980,500</u>	<u>\$23,460,160</u>	<u>\$ 479,660</u>	<u>2.1%</u>
<i>Town/MBOE Budget Subtotal</i>	<i>\$41,130,430</i>	<i>\$41,840,975</i>	<i>\$ 710,545</i>	<i>1.7%</i>
Regional School District #19	\$10,493,480	\$10,916,231	\$ 422,751	4.0%
Teachers’ Retirement Contribution		\$ 166,270	\$ 166,270	
GRAND TOTAL	\$51,623,910	\$52,923,476	\$1,299,566	2.5%

Also at its April 27th meeting, the Town Council adopted a Capital Fund budget of \$3,982,780 and a Capital Nonrecurring Fund (CNR) budget of \$3,282,150. 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 very uncertain. The State of Connecticut is now facing a record deficit of an estimated \$2.2B for FY 2017/18 and an estimated \$2.7B for FY 2018/19. The Town Council's adopted budget includes most of the Governor's proposals for State aid, reflecting a decrease in intergovernmental revenue of \$907,360 and the potential for a required contribution to the State Teachers' Retirement system of \$166,270. The General Assembly is expected to vote on the budget in early May, but an additional legislative session may be needed to balance the State budget. Changes to state aid could impact the Council's adopted budget or the mill rate.

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

Barring further significant adjustments reductions in state aid, the mill rate would increase 0.76 mills to 30.63 mills. For the median home in Mansfield with a value of \$223,570, assessed at \$156,500 the annual taxes would be \$4,794, an increase of \$119.

THE NUMBERS:

Grand List and Estimated Changes in the Tax Warrant:

The October 1, 2016 grand list totals \$1,097,289,627. This represents an increase of \$25,110,448 or 2.34% compared to the October 2015 Grand List. This significant increase in the grand list is due to a \$17,284,084 or 1.87% increase in real estate and a \$5,737,766 or 8.20% increase in personal property.

Non-tax Revenues

Non-tax revenues are estimated to decrease by \$1,052,510 or 5.03%. Notable changes in revenues are as follows: State support for general government, an increase of \$109,430; State support for education, a decrease of \$1,016,790; and other revenues, primarily charge for services, are projected to decrease by \$145,150.

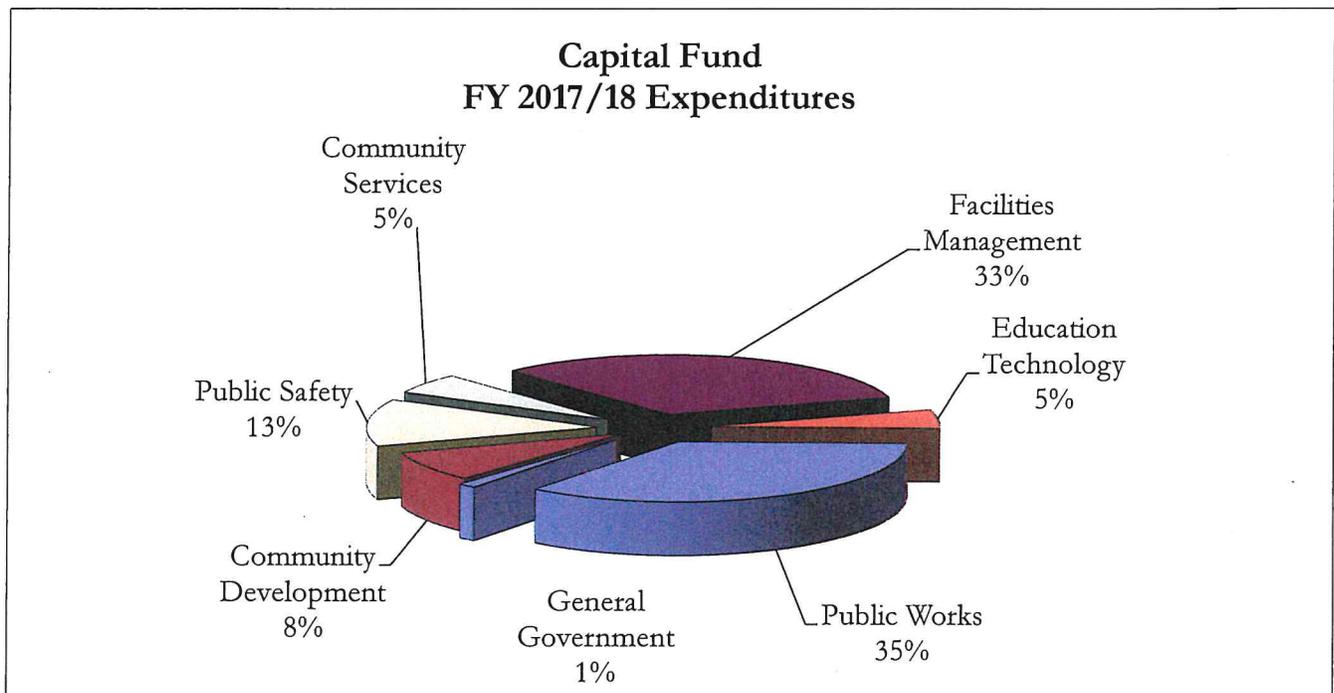
General Fund Budget:

As adopted by Council, the Town's General Government expenditure budget is \$18,380,815, a \$230,885 or 1.3% increase. The major cost drivers for the Town are a \$198,545 increase in contracted salaries and additional public safety staffing; an increase of \$163,640 to maintain the Resident State Troopers program at the current staffing level; and a \$166,270 potential contribution for the Teachers' Retirement plan. The Mansfield Board of Education budget is \$23,460,160, an increase of 2.1%. Mansfield's contribution to the Regional School District #19 budget totals \$10,916,231, representing an increase of \$422,751 or 4.0%. Overall, the General Fund budget as presented totals \$52,923,476, a \$1,299,566 or 2.5% increase over the current year budget.

Capital Fund Budget:

The proposed Capital Fund Budget of \$3,982,780 would be financed as follows: \$3,282,150 from state and other revenue (primarily ambulance fees and property taxes) via General Fund and the Capital and Nonrecurring Fund; \$487,700 in state and federal grants; and \$212,930 from Other Funds (Management Services Fund, Parks & Recreation Fund, and Day Care Fund).

The major items in this year's proposed capital fund budget include: \$1,290,900 for Facilities Management; \$1,397,350 for Public Works; \$504,600 for Public Safety; \$325,000 for Community Development; \$50,000 for General Government; \$200,000 for Education (Technology Equipment); and \$214,930 for Community Services initiatives.



Capital and Nonrecurring Fund:

The proposed CNR Fund Budget totals \$3,282,150, 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 9, 2017 to exercise your right to vote on the proposed budget.

Sincerely,

Paul M. Shapiro, Mayor

Officials

Mansfield Town Council

Paul M. Shapiro, Mayor
William Ryan, Deputy Mayor
Denise Keane
Peter Kochenburger
Alexander Marcellino
Antonia Moran
Virginia Raymond
Mark R. Sargent
Ben Shaiken

Mansfield Board of Education

Kathleen Ward, Chair
Jay Rueckl, Vice Chair
Rebecca Aubrey
Susannah Everett
John Fratiello
Martha Kelly
Sarah Lacombe
Katherine Paulhus
Carrie Silver-Bernstein

Staff

Matthew W. Hart, Town Manager
Kelly Lyman, Mansfield Superintendent of Schools
Cherie Trahan, Director of Finance

The Budget Process

1. During January 2017 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 27, 2017, 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 18, 2017 and one on May 3, 2017. A Public Hearing was held on April 24, 2017.
5. On April 27, 2017 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 9, 2017. 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

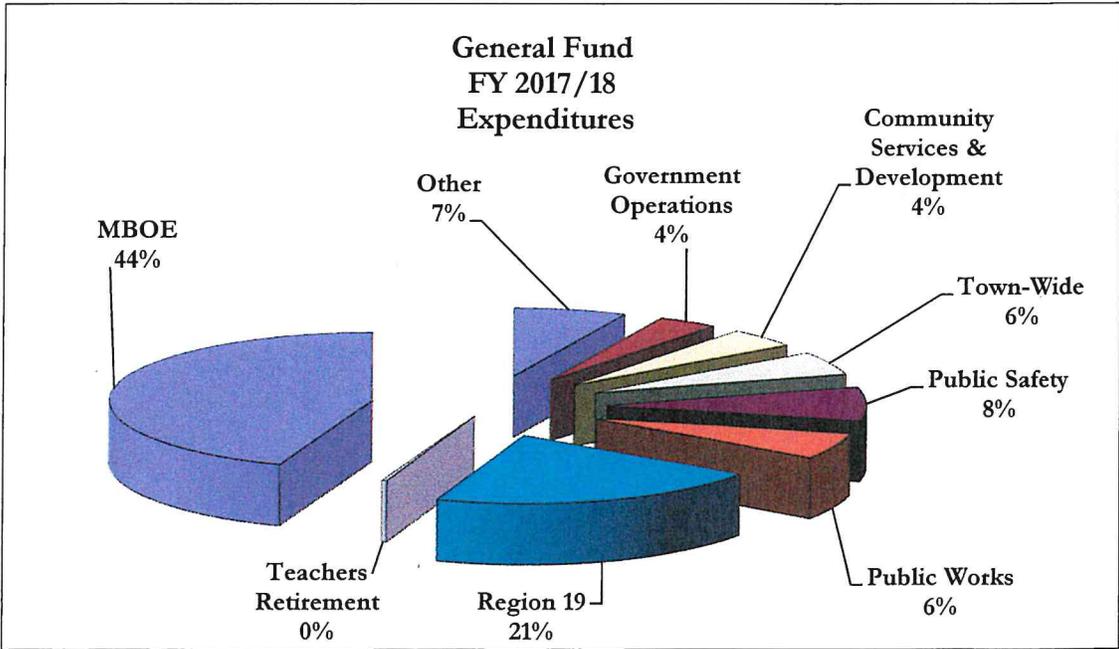
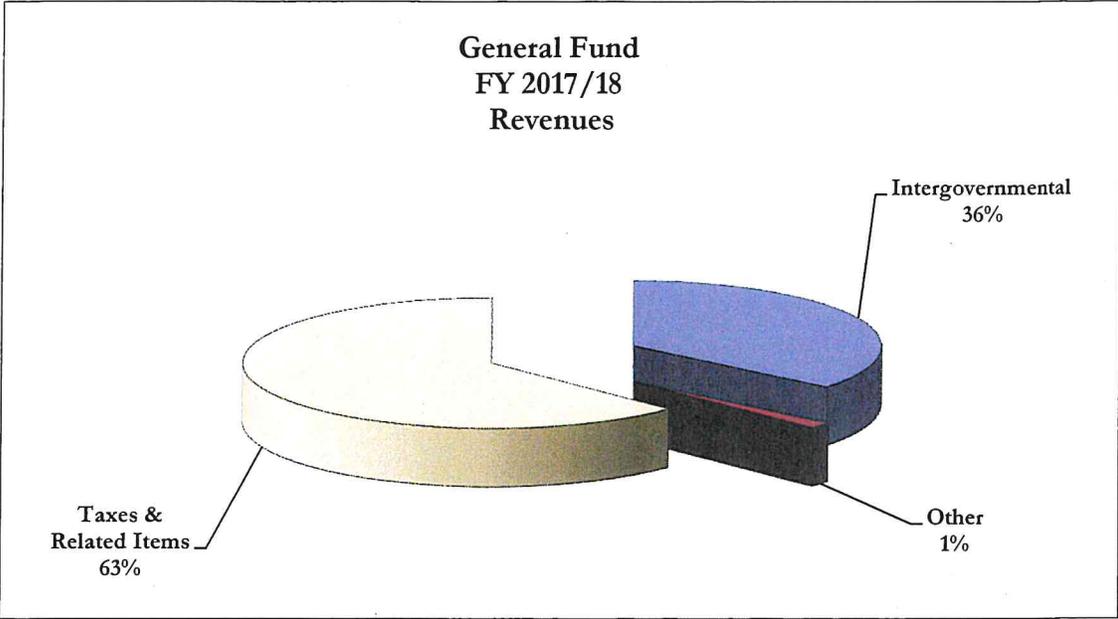
The Capital Nonrecurring Reserve Fund budget defines its programs by the recipient of the fund transfer, i.e. Transfer to Debt Service, Transfer to Management Services Fund, Transfer to Property Revaluation account, etc. This is the level at which you can make a motion to increase or lower the Capital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

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

	FY 16/17 Amended	FY 17/18 Proposed	Increase/Decrease	
			Amount	Percentage
Town:				
General Government:				
Operating Budget	\$ 15,256,690	\$ 15,604,155	\$ 347,465	2.3%
Capital Contribution	2,608,240	2,491,660	(116,580)	(4.5%)
Debt Contribution	285,000	285,000	-	
Total General Government	18,149,930	18,380,815	230,885	1.3%
Mansfield Board of Education	22,980,500	23,460,160	479,660	2.1%
Total Town of Mansfield	41,130,430	41,840,975	710,545	1.7%
State Assessment-Teacher's Retirement	-	166,270	166,270	100%
	\$ 41,130,430	\$ 42,007,245	\$ 876,815	2.1%
	FY 16/17 Amended	FY 17/18 Proposed	Increase/Decrease	
			Amount	Percentage
Recap:				
Contribution to Region 19	\$ 10,493,480	\$ 10,916,231	\$ 422,751	4.0%
Town Expenditures	41,130,430	41,840,975	710,545	1.7%
State Assessment-Teacher's Retirement	-	166,270	166,270	100.0%
Total Commitments	\$ 51,623,910	\$ 52,923,476	\$ 1,299,566	2.5%

**Town of Mansfield
Estimated Tax Warrant and Levy
FY 2017/18**

Amount to Raise by Taxation	Dollars	Equiv. Mill Rate
1. Proposed Budget		
Mansfield School Board	\$ 23,460,160	
Town General Government	18,380,815	
Total Town	41,840,975	
Region 19 General Fund Contribution	10,916,231	
Teachers' Retirement Payment to State	166,270	
Total Expenditure Budgets	\$ 52,923,476	48.23
2. Plus: Fund Balance Reserve	218,400	0.20
3. Less:		
Tax Related Items	630,000	
Non-Tax Revenues	17,184,290	
Special Education Grant	2,918,760	
SpEd Pass-thru to Board	(50,200)	
SpEd Pass-thru to Region	(198,200)	
Taxation of Private Hospitals	39,030	
App. Of Fund Balance	-	
Total Other Revenues	20,523,680	18.70
Amount to Raise by Taxes (current levy)	\$ 32,618,196	29.73
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 32,618,196	29.73
2. Amount of Abatement	606,000	0.55
3. Reserve for Uncollected Taxes	570,818	0.52
4. Release Reserve for Tax Appeals	(212,915)	(0.19)
5. Elderly Programs	50,000	0.05
6. Estimated Pro-rated Assessments	(20,280)	(0.02)
Total Tax Warrant	\$ 33,611,820	30.63
Mill Rate Computation		
3. Tax Warrant	33,611,820	
-----	-----	= 30.63
4. Taxable Grand List - RE & PP	1,097,289,627	
Proposed Mill Rate	30.63	
Current Mill Rate	29.87	
Increase (Decrease)	0.76	
Percent Increase (Decrease)	2.55%	

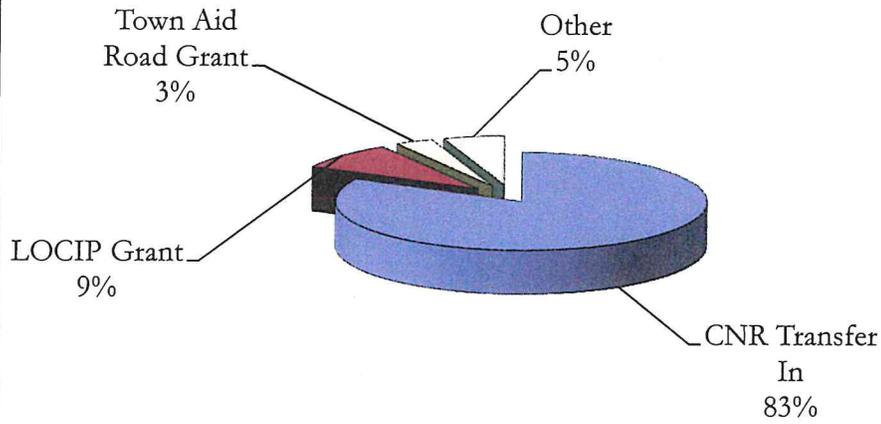


**Town of Mansfield
Budget in Brief
Summary of Revenues and Expenditures**

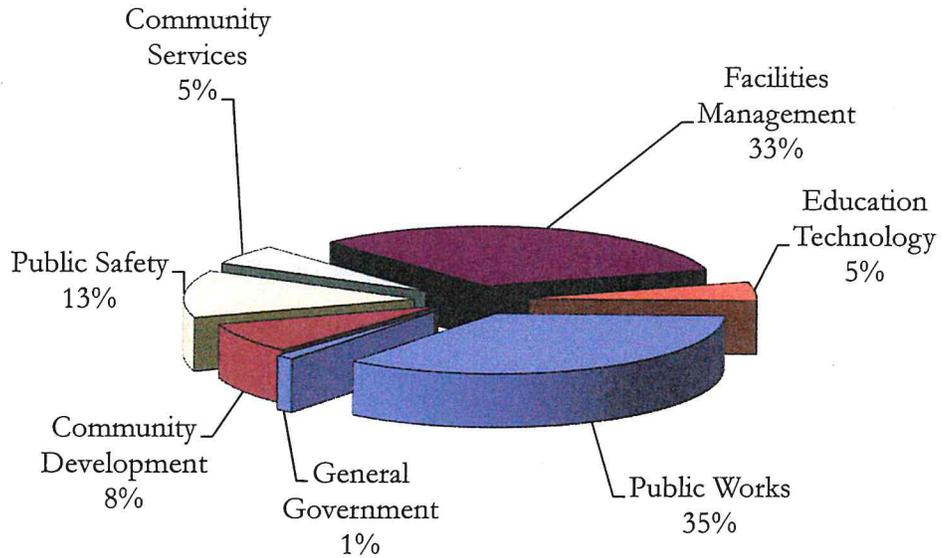
2017/18 over 2016/17

	FY 16/17 Amended	FY 17/18 Proposed	Increase/Decrease	
			Amount	Percentage
<u>Revenues:</u>				
Taxes and Related Items	\$ 31,216,750	\$ 33,287,226	\$ 2,070,476	6.6%
Intergovernmental	19,955,340	19,047,980	(907,360)	(4.5%)
Other Revenues	951,820	806,670	(145,150)	(15.2%)
Total Revenues	<u>\$ 52,123,910</u>	<u>\$ 53,141,876</u>	<u>\$ 1,017,966</u>	<u>2.0%</u>
<u>Expenditures:</u>				
General Government	\$ 1,756,510	\$ 1,971,680	\$ 215,170	12.2%
Public Safety	3,939,370	4,227,120	287,750	7.3%
Public Works	3,152,700	3,212,660	59,960	1.9%
Community Services	1,631,920	1,668,560	36,640	2.2%
Community Development	620,900	714,530	93,630	15.1%
Mansfield Board of Education	22,980,500	23,460,160	479,660	2.1%
Town-Wide Expenditures	3,273,290	2,919,485	(353,805)	(10.8%)
Other Financing Uses	3,775,240	3,666,780	(108,460)	(2.9%)
State Assessment-Teacher's Retirement	-	166,270	166,270	100.0%
Total Town of Mansfield	41,130,430	42,007,245	876,815	2.1%
Contributions to Region 19	10,493,480	10,916,231	422,751	4.0%
Total General Fund	<u>\$ 51,623,910</u>	<u>\$ 52,923,476</u>	<u>\$ 1,299,566</u>	<u>2.5%</u>
Net Increase to Fund Balance	<u>\$ 500,000</u>	<u>\$ 218,400</u>	<u>\$ (281,600)</u>	

Capital Fund FY 2017/18 Revenues



Capital Fund FY 2017/18 Expenditures



**Town of Mansfield
Capital Fund Budget Summary
FY 2017/18**

	FY 16/17 Amended	FY 17/18 Proposed
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 2,850,000	\$ 3,282,150
Town Aid Road Grant	130,000	130,000
Infrastructure Grant (LOCIP)	184,000	357,700
Federal and State Grants	269,380	
Other	290,790	212,930
Bonds	873,000	
	\$ 4,597,170	\$ 3,982,780

	FY 16/17 Amended	FY 17/18 Proposed
Estimated Expenditures:		
General Government	\$ 163,830	\$ 50,000
Public Safety	578,550	504,600
Public Works	1,358,000	1,397,350
Facilities Management (Town/Schools)	2,052,000	1,290,900
Community Services	119,790	214,930
Community Development	175,000	325,000
Education	150,000	200,000
	\$ 4,597,170	\$ 3,982,780

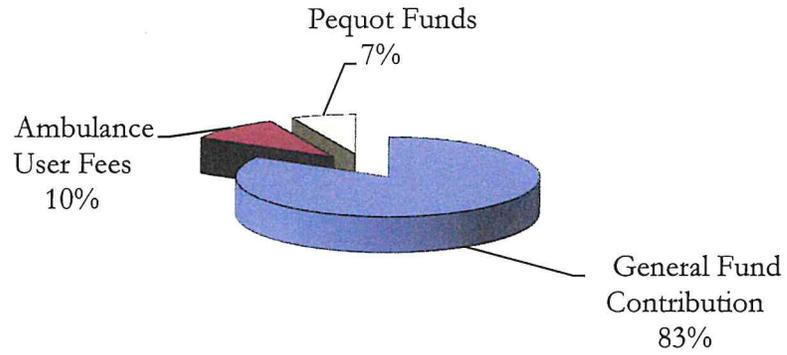
**Town of Mansfield
Capital Projects Fund Financing Plan - 2017/18**

	Budget 2017/18	LOCIP	CNR Fund	Bonds	Other Funds	State and Federal Grants	Town Aid Road Fund
General Government							
Furniture & Fixtures	15,000		15,000				
Software	25,000		25,000				
Strategic Planning/Manager Search	10,000		10,000				
Total General Government	50,000	-	50,000	-	-	-	-
Public Safety							
Fire and Emergency Services							
Municipal Police Officer Outfitting	10,000		10,000				
Municipal Police Officer Vehicle	52,600		52,600				
Communication Equipment	10,000		10,000				
ET 107 Tank Replacement & Body X	60,000		60,000				
Fire Ponds	7,000		7,000				
Personal Protective Equipment	15,000		15,000				
Replacement Rescue 107	250,000		250,000				
Vehicle Exhaust System	100,000		100,000				
Total Public Safety	504,600	-	504,600	-	-	-	-
Public Works							
Asset Management Software	30,000		30,000				
Engineering CAD Upgrades	20,000		20,000				
Fleet Vehicle	22,350		22,350				
Guiderails Imprv/Replacements	50,000		50,000				
Hillyndale Road Bridge	10,000		10,000				
Large Dump Trucks w/Plows	195,500		195,500				
Medium Dump Trucks	72,000		72,000				
Pickup/Small Dump Truck	37,500		37,500				
Road Drainage & MS4 Requirements	85,000		85,000				
Road/Resurfacing	800,000	357,700	312,300				130,000
Storrs Center Improvement	25,000		25,000				
Transp/Walkways per Town's Priorit	25,000		25,000				
Trees	25,000		25,000				
Total Public Works	1,397,350	357,700	909,650	-	-	-	130,000
Facilities Management							
Town							
Animal Shelter Building Repairs	10,000		10,000				
Bus Garage Building Repairs	17,000				17,000		
Comm Center Building Repairs	82,000		82,000				
Custodial Equipment	4,000		4,000				
Day Care Building Repairs	8,000		8,000				
Fire Stations Building Repairs	28,000		28,000				
Fleet Trucks	58,000		58,000				

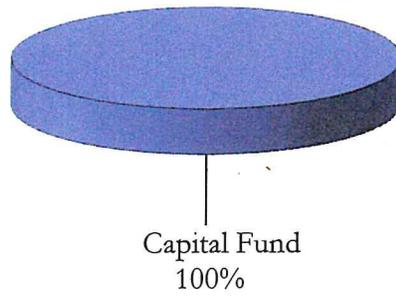
Town of Mansfield
Capital Projects Fund Financing Plan - 2017/18

	Budget 2017/18	LOCIP	CNR Fund	Bonds	Other Funds	State and Federal Grants	Town Aid Road Fund
Facilities Management (cont'd)							
Generator Replacement	7,500		7,500				
Historical Society Building Repairs	11,200		11,200				
Library Building Repairs	35,000		35,000				
Maintenance Projects	7,500		7,500				
Nash Zimmer Transportation Center	72,000		72,000				
Park Building Repairs	13,700		13,700				
Public Works Building Repairs	81,500		81,500				
Roof Repairs	15,000		15,000				
Roof Replacement Town Hall	450,000		300,000		150,000		
Scissor Lift	30,000		30,000				
Senior Center	35,000		35,000				
Storage Upgrades	3,500		3,500				
Town Hall Building Repairs	12,000		12,000				
Education							
Fire Alarm Panel - MMS	110,000		110,000				
School Building Maintenance	200,000		200,000				
Total Facilities Management	1,290,900	-	1,123,900	-	167,000	-	-
Community Services							
Fitness - Equipment	45,930				45,930		
Invasive Control	14,000		14,000				
MMS Tennis Courts	75,000		75,000				
Park Improvements	30,000		30,000				
Playscapes and Playground Surfacing	50,000		50,000				
Total Community Services	214,930	-	169,000	-	45,930	-	-
Community Development							
Storrs Center Reserve	325,000		325,000				
Total Community Develop.	325,000	-	325,000	-	-	-	-
Education							
Technology Infrastructure	200,000		200,000				
Total Education	200,000	-	200,000	-	-	-	-
TOTAL C.I.P. 2017/18	\$ 3,982,780	\$ 357,700	\$ 3,282,150	\$ -	\$ 212,930	\$ -	\$ 130,000

**Capital Nonrecurring Reserve Fund
FY 2017/18
Revenues**



**Capital Nonrecurring Reserve Fund
FY 2017/18
Expenditures**



Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2017/18

	FY 15/16 Actual	FY 16/17 Adopted	FY 16/17 Estimated	FY 17/18 Proposed
Sources:				
General Fund Contribution	\$ 1,780,380	\$ 2,608,240	\$ 2,608,240	\$ 2,491,660
Board Contribution	105,000			
Ambulance User Fees	342,054	250,000	320,000	300,000
FEMA Grant	76,848			
Other	13,094			
Sewer Assessments	913	500	500	500
Pequot Funds	241,157	205,660	205,000	205,000
Total Sources	2,559,446	3,064,400	3,133,740	2,997,160
Uses:				
Operating Transfers Out:				
Management Services Fund	185,000	192,600	192,600	-
Capital Fund	1,905,223	2,675,000	2,675,000	2,957,150
Capital Fund-Storrs Ctr Reserve	228,600	175,000	175,000	325,000
Transit Services Fund - WRTD	25,000	-	-	-
Total Uses	2,343,823	3,042,600	3,042,600	3,282,150
Excess/(Deficiency)	215,623	21,800	91,140	(284,990)
Fund Balance/(Deficit) July 1	26,569	242,192	242,192	333,332
Fund Balance, June 30	\$ 242,192	\$ 263,992	\$ 333,332	\$ 48,342

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PROGRAM BUDGETS

General Fund

Capital Fund

Capital Nonrecurring Reserve Fund

**Town of Mansfield
General Fund Program Budget
Fiscal Year 2017/18**

Prg #	Program	FY 15/16 Actual	FY 16/17 Adopted	FY 16/17 Amended	FY 16/17 Estimated	FY 17/18 Proposed
11100	Legislative	98,597	130,600	130,600	129,430	130,600
12100	Municipal Management/HR	357,204	349,600	356,330	357,975	320,100
13100	Town Attorney	49,892	85,000	85,000	75,000	85,000
13200	Probate	7,772	8,240	8,240	8,240	8,870
15100	Town Clerk	217,529	223,360	227,700	227,900	212,350
15200	Registrars/General Elections	68,673	78,920	77,800	78,376	67,710
16000	Finance	824,398	841,080	859,510	859,410	939,850
16600	Information Technology	11,000	11,330	11,330	11,330	207,200
21200	Police Services	1,465,616	1,535,590	1,530,560	1,568,070	1,719,430
21300	Animal Control	89,276	95,870	95,960	92,910	109,820
22101	Fire Prevention	141,390	159,310	159,870	165,190	191,000
22160	Fire & Emergency Services	1,865,743	1,967,420	2,085,910	2,074,320	2,138,400
23100	Emergency Management	63,969	69,550	67,070	67,350	68,470
30000	Public Works	2,092,387	2,215,010	2,247,140	2,242,392	2,295,630
30800	Building & Housing Inspection	284,817	292,280	291,240	291,340	373,380
30900	Facilities Management	803,475	880,000	905,560	905,550	917,030
41200	Health Regulations & Inspection	129,128	138,590	138,590	138,590	138,590
42100	Human Services	635,341	711,870	708,130	707,880	741,320
43100	Library Services	712,389	744,750	739,400	739,400	742,950
45000	Grants To Area Agencies	45,050	45,800	45,800	45,800	45,700
51100	Planning & Development	330,474	316,920	323,260	311,455	334,750
58000	Boards and Commissions	4,838	6,400	6,400	6,400	6,400
60600	Teachers Retirement Board					166,270
71000	Employee Benefits	2,687,568	3,005,010	3,036,110	3,011,310	2,640,510
72000	Insurance	216,586	211,360	211,360	216,560	193,190
73000	Contingency		250,830	25,820		85,785
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	25,000
92000	Downtown Partnership	125,000	125,000	125,000	125,000	132,000
92000	Parks & Recreation	482,450	522,950	522,950	522,950	536,020
92000	Debt Service Fund	285,000	285,000	285,000	285,000	285,000
92000	Capital Fund	1,551,740	2,433,240	2,433,240	2,433,240	2,166,660
92000	Storrs Center Reserve	228,640	175,000	175,000	175,000	325,000

Town of Mansfield
 General Fund Program Budget
 Fiscal Year 2017/18

Prg #	Program	FY 15/16 Actual	FY 16/17 Adopted	FY 16/17 Amended	FY 16/17 Estimated	FY 17/18 Proposed
92000	Cemetery Fund	20,000	20,000	20,000	20,000	20,000
92000	Medical Pension Trust Fund	42,000	42,000	42,000	42,000	44,100
92000	Transit Services Fund	132,050	142,050	142,050	142,050	128,000

Mansfield Board of Education:

60001	Education - K to 8	22,010,410	22,980,500	22,980,500	22,980,500	23,460,160
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Total General Fund Budget	\$ 38,110,402	\$ 41,130,430	\$ 41,130,430	\$ 41,087,918	\$ 42,007,245
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**Town of Mansfield
Capital Fund Program Budget
Fiscal Year 2017/18**

Program		FY 15/16	FY 16/17	FY 16/17	FY 16/17	FY 17/18
		Actual	Adopted	Amended	Estimated	Proposed
1	General Government	\$ 91,100	\$ 163,830	\$ 163,830	\$ 163,830	\$ 50,000
2	Community Development	228,600	175,000	175,000	175,000	325,000
3	Public Safety	130,000	578,550	578,550	578,550	504,600
4	Community Services	88,500	119,790	119,790	119,790	214,930
5	Public Works	969,000	1,358,000	1,358,000	1,358,000	1,397,350
6	Facilities Management	616,700	2,052,000	2,052,000	2,052,000	1,290,900
7	Education (Technology)	200,000	150,000	150,000	150,000	200,000
Total Proposed CP Budget		<u>\$ 2,323,900</u>	<u>\$ 4,597,170</u>	<u>\$ 4,597,170</u>	<u>\$ 4,597,170</u>	<u>\$ 3,982,780</u>

Town of Mansfield
Capital Nonrecurring Reserve Fund Program Budget
Fiscal Year 2017/18

Program		FY 14/15 Actual	FY 16/17 Adopted	FY 16/17 Amended	FY 16/17 Estimated	FY 17/18 Proposed
1	Management Services Fund	\$ 185,000	\$ 192,600	\$ 192,600	\$ 192,600	\$ -
2	Capital Fund	2,133,823	2,850,000	2,850,000	2,850,000	3,282,150
3	Transit Services Fund - WRTD	25,000	-	-	-	-
Total Proposed CNR Budget		<u>\$ 2,343,823</u>	<u>\$ 3,042,600</u>	<u>\$ 3,042,600</u>	<u>\$ 3,042,600</u>	<u>\$ 3,282,150</u>

**SUPPLEMENTAL
INFORMATION**

**Town of Mansfield
Budget in Brief
Grand List Comparison
Fiscal Year 2017/18**

	Net Abstract 10/1/2015	Net Abstract * 10/1/2016	Change	% Change
Real Estate	\$ 924,401,400	\$ 941,685,484	\$ 17,284,084	1.87%
Personal Property	70,008,532	75,746,298	5,737,766	8.20%
Motor Vehicles	77,769,247	79,857,845	2,088,598	2.69%
Grand Totals	\$1,072,179,179	\$1,097,289,627	\$25,110,448	2.34%

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

	Net Abstract 10/1/2014	Net Abstract 10/1/2015	Change	% Change
Real Estate	\$ 895,811,970	\$ 924,401,400	\$ 28,589,430	3.19%
Personal Property	53,412,532	70,008,532	16,596,000	31.07%
Motor Vehicles	77,631,804	77,769,247	137,443	0.18%
Grand Totals	\$1,026,856,306	\$1,072,179,179	\$45,322,873	4.41%

**Top Ten Taxpayers
October 1, 2016 Grand List**

The list percentages are calculated by dividing the individual property assessment by the October 1, 2016 Net Grand List Total of \$1,100,408,926*.

PROPERTY OWNER	DESCRIPTION	ASSESSMENT	% OF TAXABLE GRAND LIST
EDR Storrs LLC **	Apartment Condos	\$ 37,868,570	3.44%
Connecticut Light & Power	Public Utility	34,790,520	3.16%
SCT Storrs Center I LLC	Price Chopper/Commerical	29,502,300	2.68%
EDR Storrs II LLC **	Apartment Condos	27,884,080	2.53%
Eastbrook F LLC (et al)	Eastbrook Mall	13,158,500	1.20%
Storrs Acquisition LLC	Apartments	9,675,660	0.88%
EDR Storrs IC LLC	Apartment Condos	9,354,800	0.85%
Celeron Sq Assoc LLC	Apartments	8,935,200	0.81%
United Illuminating Company	Public Utility	8,644,940	0.79%
Leyland Storrs II LLC	Retail Condos	7,315,800	0.66%
Total Top Ten Assessments		\$ 187,130,370	17.01%

*Before tax settlement.

** Before fixed assessment agreement.

**Town of Mansfield
Revenue Summary by Source**

Description	FY 15/16 Actual	FY 16/17 Adopted	FY 16/17 Amended	FY 16/17 Estimated	FY 17/18 Proposed
40101 Current Year Levy	27,877,219	28,085,230	28,085,230	28,085,230	29,751,866
40102 Prior Year Levy	203,137	200,000	200,000	250,000	200,000
40103 Interest & Lien Fees	179,382	140,000	140,000	140,000	140,000
40104 Motor Vehicle Supplement	295,954	255,000	255,000	255,000	255,000
40105 Susp. Coll. Taxes - Trnsc.	6,892	6,000	6,000	6,000	6,000
40106 Susp. Coll. Int. - Trnsc.	7,886	4,000	4,000	4,000	4,000
40109 Collection Fees	27,578	7,500	7,500	25,000	25,000
40110 Current Yr Levy-Storrs Center	2,407,068	3,190,020	3,190,020	3,190,020	3,472,330
40111 CY Levy-Storrs Ctr Abatement	(728,000)	(671,000)	(671,000)	(671,000)	(606,000)
40115 Private Hospitals Levy	-	-	-	-	39,030
Total Taxes and Related Items	30,277,116	31,216,750	31,216,750	31,284,250	33,287,226
40201 Misc Licenses & Permits	3,689	2,970	2,970	2,970	2,970
40202 Sport Licenses	351	200	200	200	200
40203 Dog Licenses	8,645	8,000	8,000	8,710	8,000
40204 Conveyance Tax	118,218	150,000	150,000	170,000	145,000
40210 Subdivision Permits	225	2,000	2,000	3,550	2,000
40211 Zoning/Special Permits	16,595	17,000	17,000	13,000	15,000
40212 Zba Applications	800	2,000	2,000	800	1,000
40214 Iwa Permits	5,770	2,750	2,750	4,500	4,000
40224 Road Permits	1,750	1,500	1,500	1,500	1,500
40230 Building Permits	173,888	200,000	200,000	200,000	200,000
40231 Adm Cost Reimb-permits	260	200	200	200	200
40232 Housing Code Permits	102,165	125,000	125,000	125,000	125,000
40233 Housing Code Penalties	-	500	500	500	500
40234 Landlord Registrations	1,515	1,000	1,000	1,000	1,000
Total Licenses and Permits	433,871	513,120	513,120	531,930	506,370
40352 Payment In Lieu Of Taxes	4,824				
40357 Social Serv Block Grant	881				
Total Fed. Support Gov	5,705				
40401 Education Assistance	10,169,249	9,798,810	9,798,810	9,947,410	6,224,060
40402 School Transportation	111,600	112,400	112,400	112,400	
40414 Special Education Grant					2,918,760
40416 SPED Grant Pass-Thru-R19					(198,200)
40417 SPED Grant Pass-Thru-MBOE					(50,200)
Total State Support Education	10,280,849	9,911,210	9,911,210	10,059,810	8,894,420

**Town of Mansfield
Revenue Summary by Source**

Description	FY 15/16 Actual	FY 16/17 Adopted	FY 16/17 Amended	FY 16/17 Estimated	FY 17/18 Proposed
40450 State Support - Town		200	200	200	200
40451 Pilot - State Property	7,192,804	7,187,600	7,187,600	7,131,700	6,676,330
40451 Pilot - Select Payment		2,630,450	2,630,450	2,516,330	2,630,450
40454 Circuit Crt-parking Fines	400	500	500	650	500
40455 Circuit Breaker	51,099	54,900	54,900	46,610	48,000
40456 Tax Relief For Elderly		2,000	2,000		
40457 Library - Connecticutcard/ill	10,425	10,080	10,080	10,080	8,860
40458 Library - Basic Grant	1,087	1,020	1,020	1,020	
40462 Disability Exempt Reimb	1,338	1,200	1,200	1,200	1,200
40465 Emerg Mgmt Perf. Grant	12,877	12,820	12,820	12,820	12,700
40469 Veterans Reimb	7,529	7,530	7,530	7,530	7,190
40470 State Revenue Sharing	6,841	123,830	123,830	525,280	756,130
40494 Judicial Revenue Distribution	13,042	12,000	12,000	7,800	12,000
40496 Pilot-holinko Estates	5,000				
40551 Pilot - Senior Housing	17,103				
Total State Support Gov	7,319,545	10,044,130	10,044,130	10,261,220	10,153,560
40605 Region 19 Financial Serv	96,530	97,500	97,500	97,500	
40606 Health District Services	27,816	28,000	28,000	28,000	
40610 Recording	55,100	60,000	60,000	60,000	55,000
40611 Copies Of Records	13,495	12,320	12,320	12,320	12,320
40612 Vital Statistics	12,153	12,000	12,000	12,000	12,000
40613 Sale of Maps/Regs	14				
40618 Recording-Historical Doc Presv	2				
40620 Police Service	(24,261)	60,000	60,000	45,000	30,000
40622 Redemption/Release Fees	1,393	1,000	1,000	1,000	1,000
40625 Animal Adoption Fees	460	900	900	900	900
40640 Lost & Damaged Books/Material	1,291	910	910	910	1,320
40641 Fines on Overdue Books	7,793	8,940	8,940	8,940	8,130
40644 Parking Plan Review Fee	2,490	500	500	500	500
40650 Blue Prints	13	200	200	200	200
40656 Reg Dist 19 Grnds Mntnce	17,840				
40663 Zoning Regulations	394	200	200	150	150
40671 Day Care Grounds Maint	12,770	12,580	12,580	12,580	12,580
40674 Charge for Services	7,510	5,860	5,860	5,860	6,100
40678 Celeron Square Bikepath Maint	2,700	2,700	2,700	2,700	2,700
40683 Sale of Merchandise	51	150	150	150	100
40684 Cash Overage/Shortage	(66)				
40699 Fire Safety Code Fees	19,547	15,000	15,000	23,000	15,000
Total Charge for Services	255,035	318,760	318,760	311,710	158,000

**Town of Mansfield
Revenue Summary by Source**

Description	FY 15/16 Actual	FY 16/17 Adopted	FY 16/17 Amended	FY 16/17 Estimated	FY 17/18 Proposed
40702 Parking Tickets - Town	2,511	4,500	4,500	4,500	4,500
40705 Town Parking Fines - Storrs Ctr	11,557				
40710 Building Fines		250	250		
40711 Landlord Registration Penalty		90	90	90	90
40713 Nuisance Ordinance	16,315	9,500	9,500	17,000	15,000
40715 Ordinance Violation Penalty	7,023	2,500	2,500	6,050	2,500
40716 Noise Ordinance Violation		160	160		
40717 Possession Alcohol Ordinance	1,260	4,500	4,500	3,000	2,250
40718 Open Liquor Container Ordin	900	2,700	2,700	2,000	1,800
40719 Special Publi Safety Service	245				
40723 Citations and Fines	2,550	1,200	1,200	300	200
Total Fines and Forfeitures	42,361	25,400	25,400	32,940	26,340
40804 Rent - Historical Soc	2,400	2,000	2,000	2,000	2,000
40807 Rent - Town Hall	50	7,580	7,580		
40808 Rent - Senior Center		100	100	100	100
40817 Telecom Services Payment	41,025	42,000	42,000	42,000	41,000
40820 Interest Income	43,507	20,000	20,000	60,000	50,000
40824 Sale Of Supplies		20	20	20	20
40825 Rent - R19 Maintenance	2,790	2,790	2,790	2,790	2,790
40890 Other	6,469	2,500	2,500	2,500	2,500
40895 Consultant Fees Reimbursement		15,000	15,000	15,000	15,000
Total Miscellaneous	96,241	91,990	91,990	124,410	113,410
40928 School Cafeteria	2,500	2,550	2,550	2,550	2,550
Total Operating Transfers In	2,500	2,550	2,550	2,550	2,550
Total General Fund - Town	48,713,223	52,123,910	52,123,910	52,608,820	53,141,876

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

Description	FY 15/16 Actual	FY 16/17 Adopted	FY 16/17 Amended	FY 16/17 Estimated	FY 17/18 Proposed
Noncertif.	\$ 922	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Misc Benefits	38,539	43,510	43,510	42,020	41,900
Prof & Tech Services	40,200	69,700	69,700	69,700	70,990
Other Purch Services	15,485	14,890	14,890	15,210	15,210
Office Supplies	654	200	200	200	200
Other Supplies	2,797	1,300	1,300	1,300	1,300
Legislative	98,597	130,600	130,600	129,430	130,600
Salaries and Wages	313,389	304,640	311,370	311,370	275,140
Misc Benefits	9,723	15,720	20,720	22,490	17,220
Prof & Tech Services	28,976	16,750	16,750	16,225	17,250
Other Purch Services	3,550	3,000	3,000	3,000	3,000
School/Library Books	-	200	200	600	600
Office Supplies	1,566	7,290	2,290	2,290	4,790
Other Supplies	-	2,000	2,000	2,000	2,100
Municipal Management/HR	357,204	349,600	356,330	357,975	320,100
Prof & Tech Services	49,892	85,000	85,000	75,000	85,000
Town Attorney	49,892	85,000	85,000	75,000	85,000
Other Purch Services	7,772	8,240	8,240	8,240	8,870
Probate	7,772	8,240	8,240	8,240	8,870
Salaries and Wages	187,140	190,780	195,120	195,120	179,770
Misc Benefits	570	940	940	940	940
Prof & Tech Services	3,157	4,000	4,000	4,000	4,000
Other Purch Services	10,656	11,000	11,000	11,000	11,000
School/Library Books	178	190	190	190	190
Office Supplies	828	750	750	950	950
Equipment	15,000	15,700	15,700	15,700	15,500
Town Clerk	217,529	223,360	227,700	227,900	212,350
Salaries and Wages	40,308	45,320	44,200	43,920	41,600
Misc Benefits	195	6,970	6,970	6,980	7,170
Repairs/Maintenance	2,131	2,000	2,000	2,000	2,000
Other Purch Services	24,945	18,750	18,750	20,946	13,230
Office Supplies	54	530	530	530	580
Other Supplies	940	1,000	1,000	1,000	1,000
Equipment	100	4,350	4,350	3,000	2,130
Registrars/General Elections	68,673	78,920	77,800	78,376	67,710

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 15/16 Actual	FY 16/17 Adopted	FY 16/17 Amended	FY 16/17 Estimated	FY 17/18 Proposed
Salaries and Wages	679,873	692,230	710,660	710,660	961,990
Misc Benefits	-	-	-	-	254,280
Benefits	5,308	7,840	7,840	7,840	9,890
Prof & Tech Services	26,455	38,100	38,100	37,200	42,200
Other Purch Services	85,729	76,230	76,230	76,530	77,720
School/Library Books	994	1,570	1,570	1,570	1,570
Office Supplies	7,241	14,610	14,610	14,860	11,080
Shared Services	-	-	-	-	(429,080)
Equipment	18,798	10,500	10,500	10,750	10,200
Finance	824,398	841,080	859,510	859,410	939,850
Cert Wages	-	-	-	-	138,460
Salaries and Wages	-	-	-	-	254,310
Benefits	-	-	-	-	118,630
Misc Benefits	-	-	-	-	2,250
Prof & Tech Services	11,000	11,330	11,330	11,330	9,000
Repairs/Maintenance	-	-	-	-	3,250
Other Purch Services	-	-	-	-	140,740
Office Supplies	-	-	-	-	8,150
Other Supplies	-	-	-	-	100
Equipment	-	-	-	-	77,760
Shared Services	-	-	-	-	(545,450)
Information Technology	11,000	11,330	11,330	11,330	207,200
Salaries and Wages	47,249	50,570	45,540	45,540	73,650
Misc Benefits	3,642	4,710	4,710	3,980	9,280
Repairs/Maintenance	826	1,400	1,400	1,400	1,600
Other Purch Services	1,411,433	1,474,960	1,474,960	1,513,200	1,631,100
Office Supplies	371	650	650	650	650
Other Supplies	1,060	650	650	650	500
Equipment	1,035	2,650	2,650	2,650	2,650
Police Services	1,465,616	1,535,590	1,530,560	1,568,070	1,719,430

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 15/16 Actual	FY 16/17 Adopted	FY 16/17 Amended	FY 16/17 Estimated	FY 17/18 Proposed
Salaries and Wages	84,317	88,050	88,140	85,090	102,000
Misc Benefits	415	960	960	960	960
Prof & Tech Services	2,238	3,000	3,000	3,000	3,000
Repairs/Maintenance	16	-	-	-	-
Other Purch Services	1,982	2,370	2,370	2,370	2,370
Food Service Supplies	17	300	300	300	300
Building Supplies	157	650	650	650	650
Other Supplies	134	540	540	540	540
Animal Control	89,276	95,870	95,960	92,910	109,820
Salaries and Wages	102,125	104,970	105,530	105,530	136,670
Misc Benefits	3,561	6,450	6,450	6,780	6,450
Purch Property Services	28,996	35,000	35,000	40,000	35,000
Repairs/Maintenance	-	300	300	300	300
Other Purch Services	165	1,200	1,200	1,200	1,200
School/Library Books	1,374	1,650	1,650	1,650	1,650
Office Supplies	743	1,110	1,110	1,100	1,100
Other Supplies	4,426	4,750	4,750	4,750	4,750
Equipment	-	3,880	3,880	3,880	3,880
Fire Prevention	141,390	159,310	159,870	165,190	191,000
Salaries and Wages	1,532,368	1,566,690	1,685,180	1,685,180	1,742,790
Misc Benefits	45,264	55,610	55,610	53,690	56,450
Prof & Tech Services	13,302	19,530	19,530	16,430	21,770
Purchased Property Services	9,974	10,400	10,400	10,770	10,830
Repairs/Maintenance	71,216	105,130	105,130	106,400	101,880
Insurance	8,075	8,080	8,080	6,310	6,710
Other Purch Services	99,209	100,440	100,440	97,340	97,430
School/Library Books	794	400	400	400	400
Office Supplies	27,311	24,940	24,940	24,400	24,640
Energy	(25)	700	700	100	-
Building Supplies	2,319	2,500	2,500	2,500	2,500
Rolling Stock Supplies	39,098	52,000	52,000	52,000	52,000
Other Supplies	11,548	14,000	14,000	13,800	14,000
Equipment	5,290	7,000	7,000	5,000	7,000
Fire & Emergency Services	1,865,743	1,967,420	2,085,910	2,074,320	2,138,400

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 15/16 Actual	FY 16/17 Adopted	FY 16/17 Amended	FY 16/17 Estimated	FY 17/18 Proposed
Salaries and Wages	61,932	65,710	63,230	63,510	64,630
Misc Benefits	200	700	700	700	700
Repairs/Maintenance	1,738	1,900	1,900	1,900	1,900
Office Supplies	79	500	500	500	500
Other Supplies	20	740	740	740	740
Emergency Management	63,969	69,550	67,070	67,350	68,470
Salaries and Wages	1,596,147	1,673,910	1,706,040	1,706,970	1,749,550
Misc Benefits	18,495	21,880	21,880	22,500	23,480
Prof & Tech Services	1,972	3,500	3,500	3,000	3,000
Purch Property Services	2,775	4,000	4,000	3,000	3,000
Repairs/Maintenance	1,332	1,000	1,000	1,000	1,000
Other Purch Services	35,012	39,100	39,100	41,100	42,100
Instructional Supplies	45	850	850	850	900
School/Library Books	25	700	700	700	700
Office Supplies	2,276	6,650	6,650	3,710	6,750
Land/Rd Maint Supplies	8,737	6,100	6,100	11,600	9,000
Energy	235,793	195,000	195,000	195,000	195,000
Building Supplies	7,882	22,850	22,850	20,792	17,250
Rolling Stock Supplies	149,032	173,000	173,000	173,000	173,000
Other Supplies	21,843	39,500	39,500	35,500	39,500
Equipment	11,021	26,970	26,970	23,670	31,400
Public Works	2,092,387	2,215,010	2,247,140	2,242,392	2,295,630
Salaries and Wages	279,034	280,660	279,620	279,620	361,820
Misc Benefits	1,535	3,700	3,700	3,400	3,410
Prof & Tech Services	-	1,000	1,000	1,000	1,100
Other Purch Services	1,152	1,800	1,800	1,800	1,350
School/Library Books	250	2,000	2,000	2,000	2,500
Office Supplies	1,978	1,600	1,600	2,000	1,650
Building Supplies	200	1,070	1,070	1,070	1,100
Other Supplies	668	450	450	450	450
Building & Housing Inspect.	284,817	292,280	291,240	291,340	373,380

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 15/16 Actual	FY 16/17 Adopted	FY 16/17 Amended	FY 16/17 Estimated	FY 17/18 Proposed
Noncertif.	210,294	237,460	378,370	378,370	400,300
Salaries and Wages	135,889	140,590	25,240	25,230	14,780
Misc Benefits	3,325	5,320	5,320	5,320	6,370
Purch Property Services	80,462	84,000	84,000	84,000	52,930
Repairs/Maintenance	39,884	56,750	56,750	56,750	68,880
Other Purch Services	95,193	92,500	92,500	92,500	94,070
Office Supplies	1,846	6,080	6,080	6,080	6,200
Energy	211,150	224,800	224,800	224,800	220,000
Building Supplies	22,962	31,500	31,500	31,500	51,500
Other Supplies	2,470	500	500	500	500
Equipment	-	-	-	-	1,000
Misc Expenses & Fees	-	500	500	500	500
Facilities Management	803,475	880,000	905,560	905,550	917,030
Other Purch Services	129,128	138,590	138,590	138,590	138,590
Health Regs & Inspections	129,128	138,590	138,590	138,590	138,590
Salaries and Wages	538,819	595,100	591,360	591,360	624,550
Misc Benefits	4,359	8,750	8,750	8,750	9,150
Prof & Tech Services	4,975	8,500	8,500	8,500	8,500
Other Purch Services	2,390	4,500	4,500	4,600	4,500
School/Library Books	248	550	550	550	550
Office Supplies	5,067	6,100	6,100	5,750	5,750
Building Supplies	1,214	1,340	1,340	1,340	1,280
Other Supplies	4,396	12,030	12,030	12,030	12,040
Equipment	99	-	-	-	-
Social Welfare Payments	850	-	-	-	-
Misc Expenses & Fees	72,924	75,000	75,000	75,000	75,000
Human Services	635,341	711,870	708,130	707,880	741,320
Salaries and Wages	570,863	595,550	590,200	590,200	593,750
Misc Benefits	2,685	3,380	3,380	3,380	3,060
Prof & Tech Services	1,650	1,500	1,500	1,500	1,500
Other Purch Services	498	700	700	700	750
Instructional Supplies	5,823	6,600	6,600	6,600	6,600
School/Library Books	97,425	103,090	103,090	103,090	103,290
Building Supplies	652	930	930	930	1,000
Equipment	32,793	33,000	33,000	33,000	33,000
Library Services	712,389	744,750	739,400	739,400	742,950

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 15/16 Actual	FY 16/17 Adopted	FY 16/17 Amended	FY 16/17 Estimated	FY 17/18 Proposed
Contrib to Area Agencies	45,050	45,800	45,800	45,800	45,700
Contributions-Area Agencies	45,050	45,800	45,800	45,800	45,700
Salaries and Wages	270,969	265,470	271,810	272,390	273,160
Misc Benefits	7,678	9,100	9,100	10,970	13,720
Prof & Tech Services	45,185	30,900	30,900	15,890	35,900
Other Purch Services	5,145	10,000	10,000	10,495	10,320
School/Library Books	-	100	100	160	100
Office Supplies	1,497	1,350	1,350	1,550	1,550
Planning & Development	330,474	316,920	323,260	311,455	334,750
Misc Expenses & Fees	4,838	6,400	6,400	6,400	6,400
Boards and Commissions	4,838	6,400	6,400	6,400	6,400
Misc Benefits	-	-	-	-	166,270
Teachers Retirement Board	-	-	-	-	166,270
Salaries and Wages	(5,000)	(5,000)	(29,800)	(29,800)	(36,600)
Benefits	1,536,863	1,656,560	1,707,220	1,682,420	1,815,650
Medical Ben.	1,154,918	1,353,450	1,358,690	1,358,690	1,234,370
Misc Benefits	787	-	-	-	-
Shared Services	-	-	-	-	(372,910)
Employee Benefits	2,687,568	3,005,010	3,036,110	3,011,310	2,640,510
Insurance	216,586	211,360	211,360	216,560	193,190
Insurance (LAP)	216,586	211,360	211,360	216,560	193,190
Misc Expenses & Fees	-	250,830	25,820	-	85,785
Contingency	-	250,830	25,820	-	85,785
Trans Out-Spec Rev Fund	637,450	677,950	677,950	677,950	698,020
Trans Out-Debt Serv Fd	285,000	285,000	285,000	285,000	285,000
Trans Out-Capital Proj	1,780,380	2,608,240	2,608,240	2,608,240	2,491,660
Trans Out-Enterprise Fund	132,050	142,050	142,050	142,050	128,000
Trans Out-Trust Agency	62,000	62,000	62,000	62,000	64,100
Other Financing Uses	2,896,880	3,775,240	3,775,240	3,775,240	3,666,780
Total General Fund-Town	\$ 16,099,992	\$ 18,149,930	\$ 18,149,930	\$ 18,107,418	\$ 18,547,085

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

Description	FY 15/16 Actual	FY 16/17 Adopted	FY 16/17 Amended	FY 16/17 Estimated	FY 17/18 Proposed
61101 Regular Instruction	7,751,427	7,981,130	7,905,830	7,933,840	7,975,930
61102 English	35,440	69,220	69,220	69,220	77,830
61104 World Languages	5,351	9,100	9,100	9,100	9,080
61105 Health & Safety	4,972	7,320	7,320	7,320	7,320
61106 Physical Education	11,130	18,250	18,250	18,250	18,520
61107 Art	11,407	14,670	14,670	14,670	14,930
61108 Mathematics	17,048	22,940	22,940	22,940	20,370
61109 Music	12,643	22,160	22,160	22,160	18,700
61110 Science	14,390	26,500	26,500	26,500	24,630
61111 Social Studies	9,856	18,590	18,590	18,590	17,890
61115 Information Technology	169,567	208,690	208,690	208,690	209,090
61122 Family & Consumer Science	8,646	9,080	9,080	9,080	9,080
61123 Technology Education	15,099	15,810	15,810	15,900	15,810
61201 Special Ed Instruction	1,501,425	1,566,830	1,537,380	1,566,830	1,581,540
61202 Enrichment	441,676	460,870	460,870	460,870	477,720
61204 Preschool	330,441	364,750	364,360	364,750	367,550
61310 Remedial Reading/Math	407,886	440,030	433,560	440,030	448,680
61400 Summer School	54,580	65,900	65,900	65,900	64,900
61600 Tuition Payments	479,891	175,000	175,000	175,000	215,800
61900 Central Service-Instr Suppl.	123,222	141,720	141,720	141,720	145,820
62102 Guidance Services	159,653	179,430	179,430	179,430	184,870
62103 Health Services	211,600	227,180	227,180	227,180	232,650
62104 Outside Eval/Contracted Ser	195,296	230,500	230,500	230,500	238,000
62105 Speech And Hearing Services	179,245	193,500	185,510	193,500	193,060
62106 Pupil Services - Testing	4,823	4,200	4,200	4,200	0
62108 Psychological Services	279,143	317,040	318,740	317,040	330,890
62201 Curriculum Development	94,282	85,600	135,600	132,800	145,300
62202 Professional Development	25,831	37,030	37,030	34,770	33,560
62302 Media Services	45,191	70,930	70,930	70,930	70,930

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

Description	FY 15/16 Actual	FY 16/17 Adopted	FY 16/17 Amended	FY 16/17 Estimated	FY 17/18 Proposed
62310 Library	270,393	316,690	323,020	317,790	325,100
62401 Board Of Education	295,936	373,470	320,300	375,730	399,150
62402 Superintendent's Office	366,090	404,430	412,430	404,130	422,520
62404 Special Education Admin	287,392	309,620	309,620	309,620	313,570
62520 Principals' Office Services	1,175,107	1,216,890	1,199,110	1,216,090	1,226,570
62521 Support Services - Central	12,776	13,380	13,380	13,380	13,600
62523 Field Studies	13,429	13,500	13,500	13,500	13,500
62601 Business Management	372,579	379,390	379,390	379,390	473,450
62710 Plant Operations - Building	1,402,896	1,359,660	1,384,180	1,359,660	1,408,620
62801 Regular Transportation	742,156	767,940	867,940	767,940	967,420
62802 Spec Ed Transportation	207,371	150,000	150,000	150,000	150,000
63430 After School Program	36,721	40,330	40,330	40,330	40,330
63440 Athletic Program	40,736	36,390	36,390	36,390	36,390
68000 Employee Benefits	3,995,101	4,562,250	4,562,250	4,562,250	4,464,320
69000 Transfers Out To Other Fun	190,566	52,590	52,590	52,590	55,170
Total General Fund - Board	\$ 22,010,410	\$ 22,980,500	\$ 22,980,500	\$ 22,980,500	\$ 23,460,160

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 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 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 and the Storrs Center Parking garage 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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