

Town of Mansfield

Town Council Proposed Budget 2020/2021



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Antonia Moran
Mayor

May 30, 2020

Dear Mansfield Voters:

After careful review and consideration, the Town Council adopted a General Fund Budget totaling \$55,025,541 (including a contribution of \$11,027,801 to Regional School District No. 19) for Fiscal Year 2020/21. Based on projected revenues, no mill rate increase will be necessary to support Council’s adopted budget. Growth in the value of real estate properties and personal property is generating over \$801,000 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 20/21				
	FY 19/20	Proposed FY 20/21	\$ Change	% Change
Town Operations	\$19,126,680	\$20,530,200	\$1,403,520	7.3%
Mansfield Board of Education	<u>\$23,637,850</u>	<u>\$23,467,540</u>	<u>(\$ 170,310)</u>	<u>(0.7%)</u>
<i>Town/MBOE Budget Subtotal</i>	<i>\$42,764,530</i>	<i>\$43,997,740</i>	<i>\$1,233,210</i>	<i>2.9%</i>
Regional School District #19	\$ 11,108,440	\$ 11,027,801	(\$ 80,639)	(0.7%)
GRAND TOTAL	\$53,872,970	\$55,025,541	\$1,152,571	2.1%

Also at its May 26th meeting, the Town Council adopted a Capital Fund budget of \$3,499,770 and a Capital Nonrecurring Fund (CNR) budget of \$2,717,730. 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 FY 2020/21 State budget is the second year in the State's biennial budget. To date, the Governor has not recommended any rescissions to municipal aid. However, as the State works to balance the budget in light of the COVID-19 pandemic and its impact on the economy, changes are certainly not out of the question. For this reason, two proposed new positions have been deferred for further review until November 2020. Municipal aid from the State must be monitored over the coming months, so that the budget can be amended if necessary.

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.

With no increase to the mill rate it would remain 31.38 mills. For the median home in Mansfield with a fair market value of \$227,860, assessed at \$159,500 the annual taxes would be \$5,005.

THE NUMBERS:

Grand List and Estimated Changes in the Tax Warrant:

The October 1, 2019 grand list totals \$1,133,261,177. This represents an increase of \$25,555,068 or 2.31% compared to the October 2018 Grand List. This net increase in the grand list is due to a \$14,337,940 or 1.51% increase in real estate, a \$11,107,581 or 14.78% increase in personal property, and a \$109,547 or 0.13% increase in motor vehicles.

Non-tax Revenues

Non-tax revenues are estimated to increase by 261,520 or 1.4%. Notable changes in revenues are as follows: State support for education, a decrease of \$39,280 and other revenues, primarily interest income, are projected to increase by \$300,800.

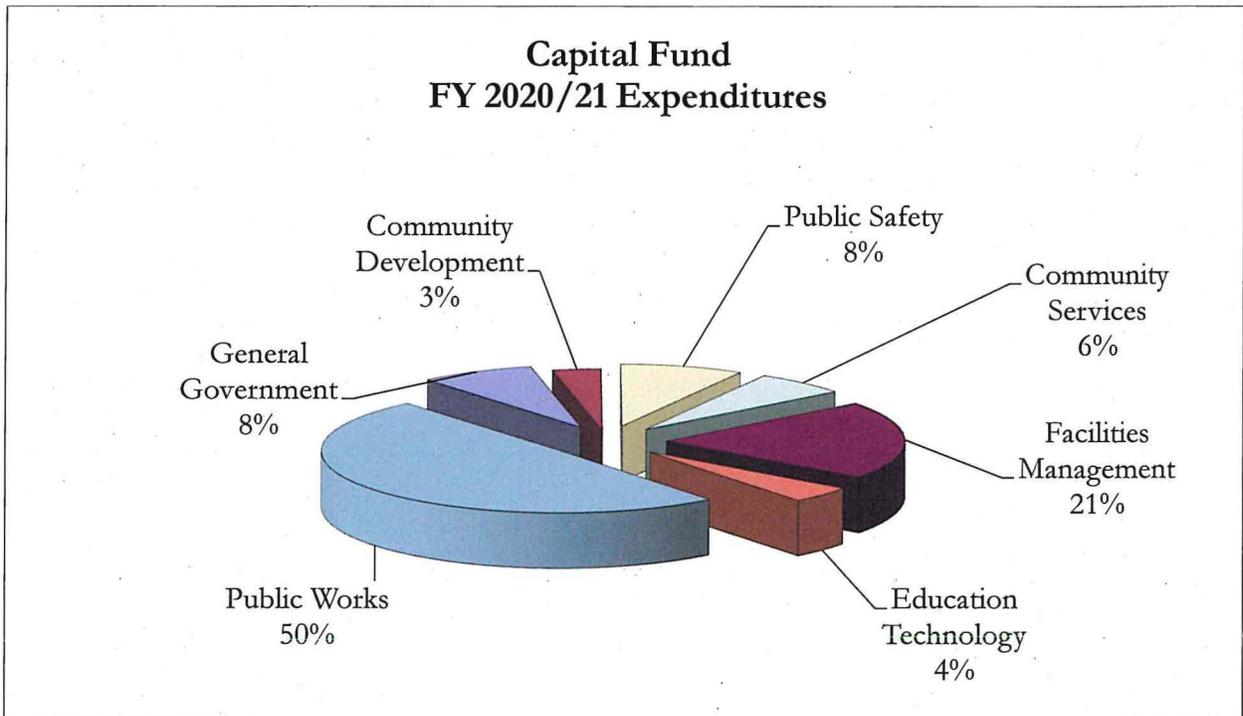
General Fund Budget:

As adopted by Council, the Town's General Government expenditure budget is \$20,530,200, a \$1,403,520 or 7.3% increase. The major cost drivers for the Town are a \$755,370 increase in the cost of staffing; an increase of \$289,750 for debt service and in increase for capital projects of \$227,620. The Mansfield Board of Education budget is \$23,467,540, a \$170,310 or 0.7 decrease over the current year. Mansfield's contribution to the Regional School District #19 budget totals \$11,027,801, representing a decrease of \$80,639 or 0.7%. Overall, the General Fund budget as presented totals \$55,025,541, a \$1,152,571 or 2.1% increase over the current year budget.

Capital Fund Budget:

The proposed Capital Fund Budget of \$3,499,770 would be funded as follows: \$2,600,000 from state and other revenue (primarily ambulance fees and property taxes) via General Fund and the Capital and Nonrecurring Fund; \$185,000 in state and federal grants; and \$614,770 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: \$1,735,000 for Public Works; \$716,930 for Facilities Management; \$219,840 for Community Services initiatives; \$115,000 for Community Development; \$150,000 for Education (Technology Equipment); \$270,000 for General Government and \$293,000 for Public Safety.



Capital and Nonrecurring Fund:

The proposed CNR Fund Budget totals \$2,717,770, all of which is a transfer to the Capital Fund.

The Town Council's budget is designed to provide quality services to our residents, while controlling expenditures to meet current economic conditions. Due to COVID-19, there will be no Annual Town Meeting for Budget Adoption. The Governor's Executive Order 7I, Section 13 eliminates any in-person voting requirements for the purpose of adopting a budget and requires the Town Council to adopt a Fiscal Year 2020-2021 municipal budget.

Following a Virtual Public Hearing on June 2, 2020, the Town Council will convene on June 4, 2020 for the purpose of adopting the FY 2020/21 budgets. We hope that you will join us on June 2nd for the Virtual Public Hearing to express your views.

Sincerely,

Antonia Moran, Mayor

Officials

Mansfield Town Council

Antonia Moran, Mayor

Ben Shaiken, Deputy Mayor

Charles Ausburger

Terry Berthelot

Sam Bruder

Al Fratoni

David Freudmann

Peter Kochenburger

Ron Schurin

Mansfield Board of Education

Kathleen Ward, Chair

Susannah Everett, Vice Chair

Martha Kelly, Secretary

Edith Allison

Rebecca Aubrey

David Litrico

Katherine Paulhus

Elizabeth Verge

Kelly Zimmerman

Staff

John C. Carrington, Interim Town Manager

Kelly Lyman, Mansfield Superintendent of Schools

Cherie Trahan, Director of Finance

The Budget Process

1. During January 2020 each department head submitted their budget requests to the Town Manager indicating the program, activities, and work accomplished in the current fiscal year and to be accomplished during the ensuing year.
2. March 30, 2020, 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. A Town budget information sessions were held – one on April 08, 2020. A Public Hearing was held on April 13, 2020.
5. On May 26, 2020 the Town Council adopted a proposed budget for the General Fund, for the Capital Fund and for the Capital Nonrecurring Fund.
6. Due to COVID-19, there will be no Annual Town Meeting for Budget Adoption. The Governor's Executive Order 7I, Section 13 eliminates any in-person voting requirements for the purpose of adopting a budget and requires the Town Council to adopt a Fiscal Year 2020-2021 municipal budget.
7. The Council will hold a Virtual Public Hearing on the budget on June 2, 2020 at 7:00pm to allow the public to comment on the proposed budget.
8. The Town Council will convene on June 4, 2020 for the purpose of adopting the FY 2020/21 budgets.

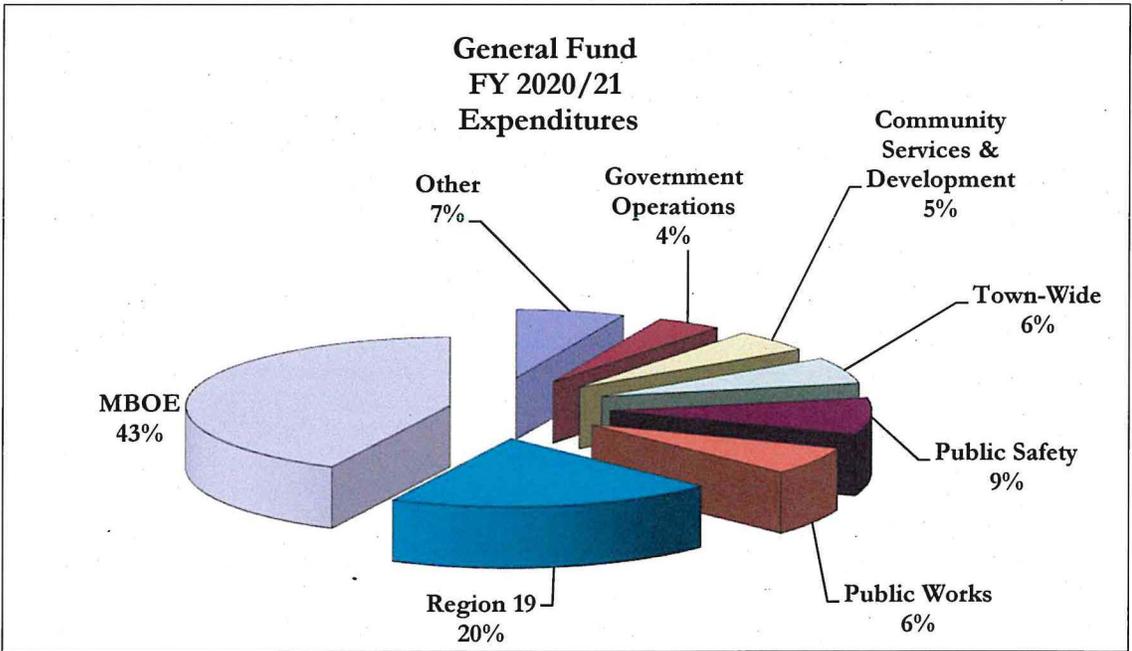
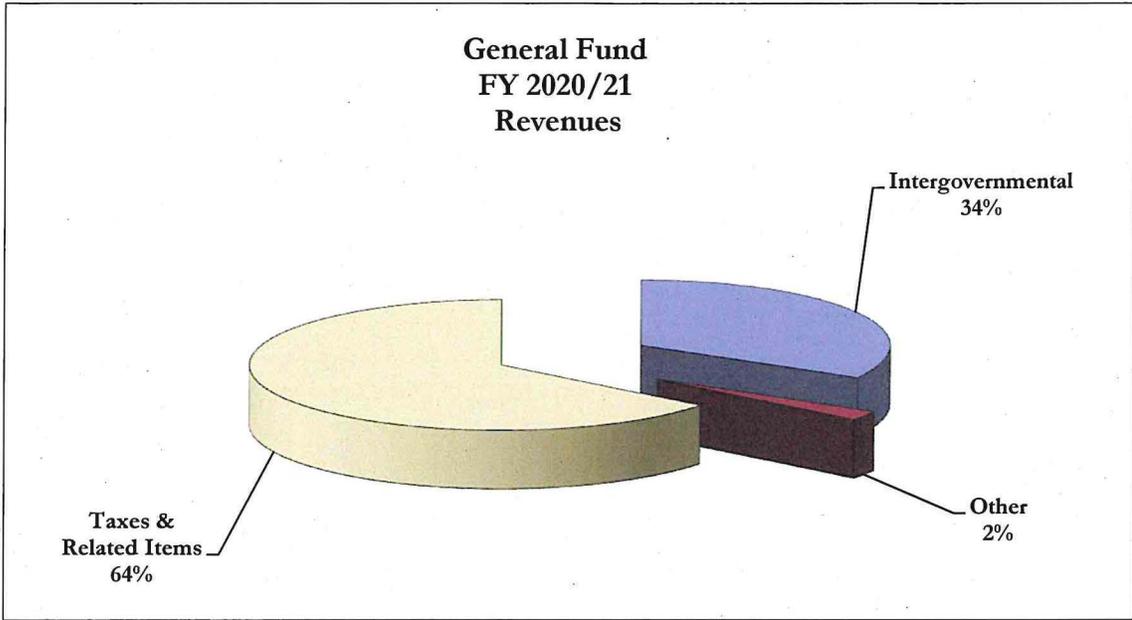
**Town of Mansfield
Budget in Brief
Expenditure Budget Summary**

	FY 19/20 Amended	FY 20/21 Proposed	Increase/Decrease	
			Amount	Percentage
Town:				
General Government:				
Operating Budget	\$ 16,944,050	\$ 17,830,200	\$ 886,150	5.2%
Capital Contribution	1,772,380	2,000,000	227,620	12.8%
Debt Contribution	410,250	700,000	289,750	70.6%
Total General Government	19,126,680	20,530,200	1,403,520	7.3%
Mansfield Board of Education	23,637,850	23,467,540	(170,310)	(0.7%)
Total Town of Mansfield	\$ 42,764,530	\$ 43,997,740	\$ 1,233,210	2.9%

	FY 19/20 Amended	FY 20/21 Proposed	Increase/Decrease	
			Amount	Percentage
Recap:				
Contribution to Region 19	\$ 11,108,440	\$ 11,027,801	\$ (80,639)	(0.7%)
Town Expenditures	42,764,530	43,997,740	1,233,210	2.9%
Total Commitments	\$ 53,872,970	\$ 55,025,541	\$ 1,152,571	2.1%

**Town of Mansfield
Estimated Tax Warrant and Levy
FY 2020/21**

Amount to Raise by Taxation	Dollars	Equiv. Mill Rate
1. Proposed Budget		
Mansfield School Board	\$ 23,467,540	
Town General Government	20,530,200	
Total Town	43,997,740	
Region 19 General Fund Contribution	11,027,801	
Total Expenditure Budgets	\$ 55,025,541	48.56
2. Plus: Fund Balance Reserve	128,000	0.12
3. Less:		
Tax Related Items	724,750	
Non-Tax Revenues	19,631,320	
App. Of Fund Balance	-	
Total Other Revenues	20,356,070	17.96
Amount to Raise by Taxes (current levy)	\$ 34,797,471	30.71
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 34,797,471	30.71
2. Amount of Abatement	291,000	0.26
3. Reserve for Uncollected Taxes (98.7% coll rate)	452,367	0.40
4. Release Reserve for Tax Appeals	-	
5. Elderly Programs	22,000	0.02
6. Estimated Pro-rated Assessments	-	
Total Tax Warrant	\$ 35,562,838	31.38
Mill Rate Computation		
1. Tax Warrant	35,562,838	
-----	-----	= 31.38
2. Taxable Grand List - RE & PP	1,133,261,177	
Proposed Mill Rate	31.38	
Current Mill Rate	31.38	
Increase (Decrease)	0.00	
Percent Increase (Decrease)	0.00	

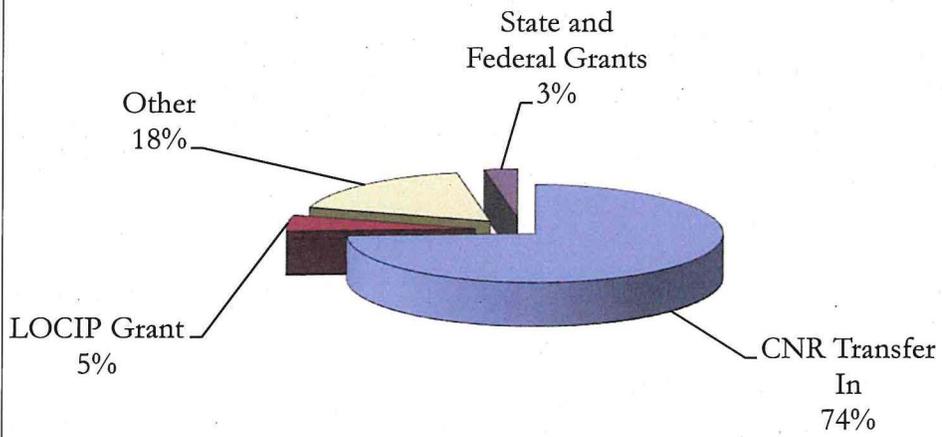


**Town of Mansfield
Budget in Brief
Summary of Revenues and Expenditures**

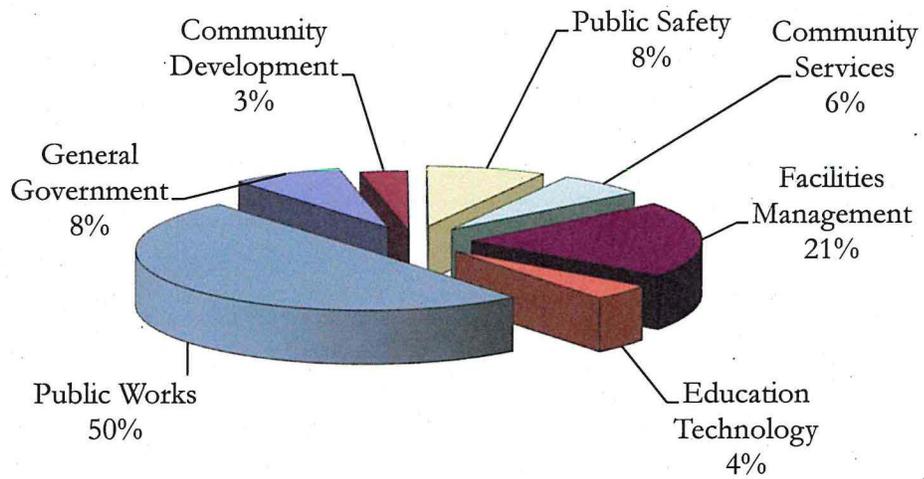
2020/21 over 2019/20

	FY 19/20 Amended	FY 20/21 Proposed	Increase/Decrease	
			Amount	Percentage
<u>Revenues:</u>				
Taxes and Related Items	\$ 34,488,420	\$ 35,507,471	\$ 1,019,051	3.0%
Intergovernmental	18,414,150	18,374,870	(39,280)	(0.2%)
Other Revenues	970,400	1,271,200	300,800	31.0%
Total Revenues	<u>\$ 53,872,970</u>	<u>\$ 55,153,541</u>	<u>\$ 1,280,571</u>	<u>2.4%</u>
<u>Expenditures:</u>				
General Government	\$ 2,235,980	\$ 2,191,160	\$ (44,820)	(2.0%)
Public Safety	4,652,420	4,837,330	184,910	4.0%
Public Works	3,219,960	3,595,390	375,430	11.7%
Community Services	1,850,280	1,981,920	131,640	(7.1%)
Community Development	744,540	825,280	80,740	(10.8%)
Mansfield Board of Education	23,637,850	23,467,540	(170,310)	(0.7%)
Town-Wide Expenditures	3,329,680	3,436,190	106,510	(3.2%)
Other Financing Uses	3,093,820	3,662,930	569,110	(18.4%)
Total Town of Mansfield	42,764,530	43,997,740	1,233,210	2.9%
Contributions to Region 19	11,108,440	11,027,801	(80,639)	(0.7%)
Total General Fund	<u>\$ 53,872,970</u>	<u>\$ 55,025,541</u>	<u>\$ 1,152,571</u>	<u>2.1%</u>
Net Increase to Fund Balance	<u>\$ -</u>	<u>\$ 128,000</u>	<u>\$ 128,000</u>	

Capital Fund FY 2020/21 Revenues



Capital Fund FY 2020/21 Expenditures



**Town of Mansfield
Capital Fund Budget Summary
FY 2020/21**

	FY 19/20 Amended	FY 20/21 Proposed
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 2,597,380	\$ 2,600,000
Town Aid Road Grant	65,000	100,000
Infrastructure Grant (LOCIP)	187,370	185,000
State and Federal Grants	329,250	
Other	294,460	614,770
	\$ 3,473,460	\$ 3,499,770

	FY 19/20 Amended	FY 20/21 Proposed
Estimated Expenditures:		
General Government	\$ 65,000	\$ 270,000
Public Safety	50,000	293,000
Public Works	2,056,500	1,735,000
Facilities Management (Town/Schools)	814,000	716,930
Community Services	172,960	219,840
Community Development	165,000	115,000
Education	150,000	150,000
	\$ 3,473,460	\$ 3,499,770

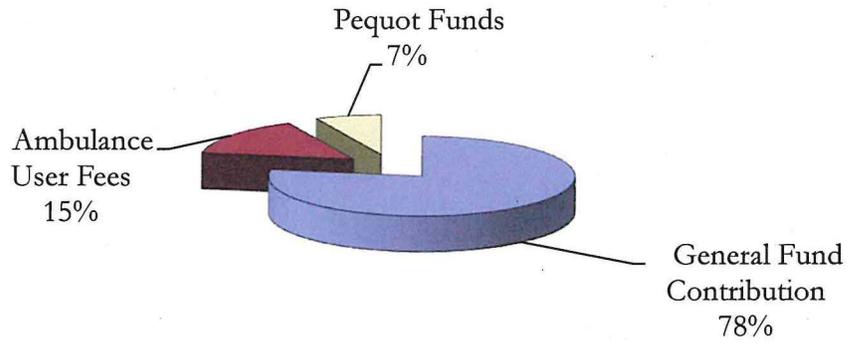
**Town of Mansfield
Capital Projects Fund Financing Plan - 2020/21**

	Budget 2020/21	LOCIP	CNR Fund	Other Funds	State and Federal Grants	Town Aid Road Fund
General Government						
Furniture & Fixtures	15,000		15,000			
Software	255,000		-	255,000		
Total General Government	270,000	-	15,000	255,000	-	-
Public Safety						
Fire and Emergency Services						
Communication Equipment	10,000			10,000		
Fire Ponds	8,000		8,000			
Life Safety Equipment	10,000		10,000			
Ambulance Stretcher & Load System	50,000		50,000			
Personal Protective Equipment	25,000		25,000			
Protective Clothing Extractor/Dryer	20,000		20,000			
Replacement Ambulance 607	170,000		170,000			
Total Public Safety	293,000	-	283,000	10,000	-	-
Public Works						
Bridges	5,000		5,000			
Engineering CAD Upgrades	5,000		5,000			
Guiderails Imprv/Replacements	50,000		50,000			
Grapple Truck	85,000			85,000		
Large Dump Trucks w/plows	105,000		105,000			
Mini Excavator	120,000		120,000			
Pickup/small dump truck	70,000		70,000			
Replace Street & Sidewalk Lights	5,000			5,000		
Road/Resurfacing	1,100,000	185,000	815,000			100,000
Storrs Center Improvements	15,000		15,000			
Swap Shop Building	50,000			50,000		
Transp/Walkways per Town's Priority	35,000		35,000			
Trees	90,000		90,000			
Total Public Works	1,735,000	185,000	1,310,000	140,000	-	100,000
Facilities Management						
Town						
Animal Shelter Building Repairs						
Brick Repairs	11,000		11,000			
Bus Garage Building Repairs	62,000			62,000		
Comm Center Building Repairs	175,000		175,000			
Custodial Equipment	12,000		12,000			
Day Care Building Repairs	5,000		5,000			
Fire Stations Building Repairs	15,000		15,000			
Fleet Trucks	30,000		30,000			

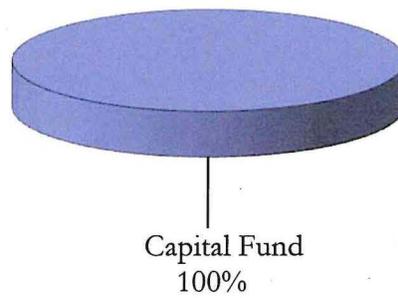
Town of Mansfield
Capital Projects Fund Financing Plan - 2020/21

	Budget 2020/21	LOCIP	CNR Fund	Other Funds	State and Federal Grants	Town Aid Road Fund
Facilities Management (cont'd)						
Library Building Repairs	35,000		35,000			
Maintenance Projects	30,000		30,000			
Nash Zimmer Transportation Center	66,930			66,930		
Public Works Building Repairs	35,000		35,000			
Roof Repairs	35,000		35,000			
Senior Center Building Repairs	15,000		15,000			
Town Hall Building Repairs	40,000		40,000			
Education						
School Building Maintenance	150,000		150,000			
Total Facilities Management	716,930	-	588,000	128,930	-	-
Community Services						
Fitness - Equipment	55,840			55,840		
Invasive Control	20,000		20,000			
Park Improvements	30,000		30,000			
Playscapes and Playground Surfacing	50,000		50,000			
Human Services Van	64,000		39,000	25,000		
Total Community Services	219,840	-	139,000	80,840	-	-
Community Development						
Positioning & Marketing Plan	50,000		50,000			
Zoning/Subdivision Regulations	65,000		65,000			
Total Community Develop.	115,000	-	115,000	-	-	-
Education						
Technology Infrastructure	150,000		150,000			
Total Education	150,000	-	150,000	-	-	-
TOTAL C.I.P. 2019/20	\$ 3,499,770	\$ 185,000	\$ 2,600,000	\$ 614,770	\$ -	\$ 100,000

**Capital Nonrecurring Reserve Fund
FY 2020/21
Revenues**



**Capital Nonrecurring Reserve Fund
FY 2020/21
Expenditures**



Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2020/21

	FY 18/19	FY 19/20	FY 19/20	FY 20/21
	Actual	Amended	Estimated	Proposed
Sources:				
General Fund Contribution	\$ 2,674,010	\$ 1,772,380	\$ 1,772,380	\$ 2,000,000
Board Contribution	552,000			
Ambulance User Fees	438,385	300,000	300,000	400,000
Other	85,263	-	14,166	
Sewer Assessments	-	500	500	500
CIT-EDR Controlling Interest Sale	249,556		-	
Pequot Funds	179,151	179,150	179,150	179,151
Total Sources	4,178,365	2,252,030	2,266,196	2,579,651
Uses:				
Operating Transfers Out:				
Capital Fund	4,120,623	2,482,380	2,496,546	2,600,000
Capital Fund-Storrs Ctr Reserve	150,000	115,000	115,000	117,730
Total Uses	4,270,623	2,597,380	2,611,546	2,717,730
Excess/(Deficiency)	(92,258)	(345,350)	(345,350)	(138,079)
Fund Balance/(Deficit) July 1	750,436	658,178	658,178	312,828
Fund Balance, June 30	\$ 658,178	\$ 312,828	\$ 312,828	\$ 174,749

PROGRAM BUDGETS

General Fund

Capital Fund

Capital Nonrecurring Reserve Fund

**Town of Mansfield
General Fund Program Budget
Fiscal Year 2020/21**

Prg #	Program	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Amended	FY 20/21 Proposed
11100	Legislative	101,112	105,720	105,720	121,830
12100	Municipal Management	278,726	216,510	367,640	228,780
12200	Human Resources	75,236	136,350	136,200	142,940
13100	Town Attorney	56,724	85,000	85,000	85,000
13200	Probate	8,846	10,190	10,190	9,610
15100	Town Clerk	209,113	228,150	225,470	234,680
15200	Registrars/General Elections	108,891	123,580	123,580	129,840
16000	Finance	900,908	963,110	972,320	1,015,940
16600	Information Technology	216,742	209,860	209,860	222,540
21200	Police Services	1,769,926	1,984,200	1,985,200	1,957,680
21300	Animal Control	106,365	128,770	124,690	133,440
22101	Fire Prevention	173,023	211,690	215,060	219,270
22160	Fire & Emergency Services	2,073,268	2,238,680	2,253,970	2,453,810
23100	Emergency Management	64,233	71,930	73,500	73,130
30000	Public Works	2,235,423	2,401,410	2,272,980	2,566,860
30800	Building & Housing Inspection	361,565	393,270	429,150	443,490
30900	Facilities Management	895,170	947,610	946,980	1,028,530
41200	Health Regulations & Inspection	137,895	140,440	140,440	148,320
42100	Human Services	677,358	818,690	828,900	871,890
43100	Library Services	748,946	819,220	835,140	914,710
45000	Grants To Area Agencies	45,300	45,800	45,800	47,000
51100	Planning & Development	333,670	377,010	310,940	377,340
58000	Boards and Commissions	4,486	4,450	4,450	4,450
71000	Employee Benefits	2,727,367	2,842,610	2,991,140	3,136,490
72000	Insurance	204,564	199,250	199,250	224,250
73000	Contingency		329,360	139,290	75,450
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	150,000	150,000	150,000
92000	Parks & Recreation	536,020	581,020	581,020	615,030
92000	Debt Service Fund	275,000	410,250	410,250	700,000

**Town of Mansfield
General Fund Program Budget
Fiscal Year 2020/21**

Prg #	Program	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Amended	FY 20/21 Proposed
92000	Capital Fund	2,524,010	1,657,380	1,657,380	1,882,250
92000	Storrs Center Reserve	150,000	115,000	115,000	117,750
92000	Cemetery Fund	20,000	20,000	20,000	22,500
92000	Medical Pension Trust Fund	89,720			5,400
92000	Transit Services Fund	128,000	130,170	130,170	140,000
Mansfield Board of Education:					
60001	Education - K to 8	23,456,687	23,637,850	23,637,850	23,467,540
Total General Fund Budget		\$ 41,856,294	\$ 42,764,530	\$ 42,764,530	\$ 43,997,740

**Town of Mansfield
Capital Fund Program Budget
Fiscal Year 2020/21**

	Program	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Amended	FY 20/21 Proposed
1	General Government	\$ -	\$ 65,000	\$ 65,000	\$ 270,000
2	Community Development	150,000	165,000	165,000	115,000
3	Public Safety	772,000	50,000	50,000	293,000
4	Community Services	147,850	172,960	172,960	219,840
5	Public Works	2,012,000	2,056,500	2,056,500	1,735,000
6	Facilities Management	588,500	814,000	814,000	716,930
7	Education (Technology)	150,000	150,000	150,000	150,000
	Total Proposed CP Budget	\$ 3,820,350	\$ 3,473,460	\$ 3,473,460	\$ 3,499,770

Town of Mansfield
Capital Nonrecurring Reserve Fund Program Budget
 Fiscal Year 2020/21

Program	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Amended	FY 20/21 Proposed
1 Capital Fund	\$ 4,270,623	\$ 2,597,380	\$ 2,611,546	\$ 2,717,730
Total Proposed CNR Budget	<u>\$ 4,270,623</u>	<u>\$ 2,597,380</u>	<u>\$ 2,611,546</u>	<u>\$ 2,717,730</u>

**SUPPLEMENTAL
INFORMATION**

**Town of Mansfield
Budget in Brief
Grand List Comparison
Fiscal Year 2020/21**

	Net Abstract 10/1/2018	Net Abstract * 10/1/2019	Change	% Change
Real Estate	\$ 950,870,735	\$ 965,208,675	\$ 14,337,940	1.51%
Personal Property	75,168,670	86,276,251	11,107,581	14.78%
Motor Vehicles	81,666,704	81,776,251	109,547	0.13%
Grand Totals	\$ 1,107,706,109	\$ 1,133,261,177	\$ 25,555,068	2.31%

*The Grand List totals for the most recent year is the final figures after the March/April 2020 Board of Assessment Appeal changes and before Fixed Assessment Agreements for Downtown Storrs.

	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	\$ 1,105,322,105	\$ 1,107,706,109	\$ 2,384,004	0.22%

**Top Ten Taxpayers
October 1, 2019 Grand List**

The list percentages are calculated by dividing the individual property assessment by the October 1, 2019 Net Grand List Total of \$1,133,261,826.

PROPERTY OWNER	DESCRIPTION	ASSESSMENT	% OF TAXABLE GRAND LIST
Connecticut Light & Power	Public Utility	\$ 45,477,860	4.01%
EDR Storrs LLC	Apartment Condos	37,428,600	3.30%
EDR Storrs II LLC	Apartment Condos	27,910,180	2.46%
SCT Storrs Center I LLC	Retail Condos	24,460,050	2.16%
Eastbrook F LLC (et al)	Eastbrook Mall	12,383,800	1.09%
CT Liberty Group LLC	Apartments	10,067,800	0.89%
UConn/Celeron Sq Assoc LLC	Apartments	9,718,400	0.86%
EDR Storrs 1C LLC	Apartment Condos	9,598,200	0.85%
Uniglobe Investment LLC	Apartments	8,458,200	0.75%
United Illuminating Company (The)	Public Utility	8,129,000	0.72%
Total Top Ten Assessments		<u>\$ 193,632,090</u>	<u>17.09%</u>

**Town of Mansfield
Revenue Summary by Source**

Description	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Amended	FY 20/21 Proposed
40101 Current Year Levy	30,324,978	31,145,894	30,865,894	31,648,911
40102 Prior Year Levy	267,218	200,000	200,000	200,000
40103 Interest & Lien Fees	202,607	180,000	180,000	150,000
40104 Motor Vehicle Supplement	301,941	300,000	300,000	320,000
40105 Susp. Coll. Taxes - Trnsc.	12,910	8,000	8,000	8,000
40106 Susp. Coll. Int. - Trnsc.	9,293	7,000	7,000	7,000
40109 Collection Fees	25,432	25,000	25,000	25,000
40110 Current Yr Levy-Storrs Center	3,376,000	3,456,526	3,456,526	3,439,560
40111 CY Levy-Storrs Ctr Abatement	(581,000)	(554,000)	(554,000)	(291,000)
Total Taxes and Related Items	33,939,379	34,768,420	34,488,420	35,507,471
40201 Misc Licenses & Permits	4,740	3,490	3,490	3,490
40202 Sport Licenses	176	200	200	200
40203 Dog Licenses	7,151	8,200	8,200	7,600
40204 Conveyance Tax	120,570	150,000	150,000	145,000
40210 Subdivision Permits	75	225	225	150
40211 Zoning/Special Permits	16,738	15,000	15,000	25,000
40212 Zba Applications	400	800	800	800
40214 Iwa Permits	4,248	4,500	4,500	5,000
40224 Road Permits	100	-	-	250
40230 Building Permits	1,300	1,500	1,500	1,500
40231 Adm Cost Reimb-permits	174,226	175,000	175,000	200,000
40232 Housing Code Permits	286	200	200	200
40233 Housing Code Penalties	183,410	143,800	143,800	173,800
40234 Landlord Registrations	1,835	1,000	1,000	1,000
Total Licenses and Permits	515,255	503,915	503,915	563,990
40352 Payment In Lieu Of Taxes	4,777	4,600	4,600	4,700
Total Fed. Support Gov	4,777	4,600	4,600	4,700
40401 Education Assistance	9,667,581	9,229,100	9,509,100	9,459,720
Total State Support Education	9,667,581	9,229,100	9,509,100	9,459,720

**Town of Mansfield
Revenue Summary by Source**

Description	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Amended	FY 20/21 Proposed
40449 Pilot - Colleges/Hospitals	7,583			7,580
40450 State Support - Town		200	200	200
40451 Pilot - State Property	5,566,517	5,566,520	5,566,520	5,566,520
40452 Pilot - Select Payment	2,630,447	2,630,450	2,630,450	2,630,450
40454 Circuit Crt-parking Fines	983	500	500	500
40457 Library - Connecticut/ill	14,622	12,200	12,200	14,620
40462 Disability Exempt Reimb	926	1,000	1,000	1,000
40465 Emerg Mgmt Perf. Grant	13,022	12,900	12,900	12,900
40469 Veterans Reimb	6,281	6,400	6,400	6,400
40471 Municipal Stablization Grant	661,283	661,280	661,280	661,280
40485 State Support - Other	6,841			
40494 Judicial Revenue Distribution	8,429	9,000	9,000	9,000
40496 Pilot-holinko Estates	7,500			
40551 Pilot - Senior Housing	18,639			
Total State Support Gov	8,943,073	8,900,450	8,900,450	8,910,450
40610 Recording	47,642	50,000	50,000	50,000
40611 Copies Of Records	13,895	12,965	12,965	14,820
40612 Vital Statistics	12,683	12,000	12,000	6,000
40620 Police Service	43,223	44,200	44,200	35,000
40622 Redemption/Release Fees	1,390	2,000	2,000	2,000
40625 Animal Adoption Fees	275	270	270	270
40640 Lost & Damaged Books/Material	2,337	1,930	1,930	1,600
40641 Fines on Overdue Books	2,861	4,400	4,400	1,220
40644 Parking Plan Review Fee	1,295	500	500	500
40650 Blue Prints		200	200	200
40663 Zoning Regulations	45	50	50	50
40671 Day Care Grounds Maint	14,370	19,160	19,160	19,160
40674 Charge for Services	8,922	6,000	6,000	55,760
40678 Celeron Square Bikepath Maint	2,700	2,700	2,700	2,700
40683 Sale of Merchandise		100	100	
40684 Cash Overage/Shortage	-100			
40699 Fire Safety Code Fees	31,306	15,000	15,000	20,000
40751 Notary Fees	20			140
Total Charge for Services	182,864	171,475	171,475	209,420
40702 Parking Tickets - Town	378	4,500	4,500	4,500
40705 Town Parking Fines - Storrs Ctr	12,670			
40708 Violation Revenue	25			
40711 Landlord Registration Penalty		100	100	100
40713 Nuisance Ordinance	11,250			
40715 Ordinance Violation Penalty	11,927	29,060	29,060	27,840
40717 Possession Alcohol Ordinance	900			
40718 Open Liquor Container Ordin	1,271			
40723 Citations and Fines	200	300	300	300

**Town of Mansfield
Revenue Summary by Source**

Description	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Amended	FY 20/21 Proposed
Total Fines and Forfeitures	38,621	33,960	33,960	32,740
40807 Rent - Town Hall				
40817 Telecom Services Payment	29,594	41,000	41,000	30,000
40820 Interest Income	485,369	200,000	200,000	400,000
40824 Sale Of Supplies				
40825 Rent - R19 Maintenance				
40890 Other	13,444	2,500	2,500	2,500
40895 Consultant Fees Reimbursements	2,975	15,000	15,000	30,000
Total Miscellaneous	531,382	258,500	258,500	462,500
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	53,825,482	53,872,970	53,872,970	55,153,541

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Amended	FY 20/21 Proposed
Noncertif.	\$ 1,471	\$ 1,000	\$ 1,000	\$ 1,000
Misc Benefits	37,827	42,830	42,830	41,230
Prof & Tech Services	50,095	45,490	45,490	59,500
Other Purch Services	10,707	14,900	14,900	18,900
Office Supplies	224	200	200	200
Other Supplies	788	1,300	1,300	1,000
Legislative	101,112	105,720	105,720	121,830
Salaries and Wages	258,935	204,850	343,840	220,280
Misc Benefits	2,296	8,000	8,000	7,000
Prof & Tech Services	15,990	15,000	15,000	1,500
School/Library Books	-	800	800	-
Office Supplies	-	-	-	-
Other Supplies	1,505	-	-	-
Municipal Management	278,726	228,650	367,640	228,780
Salaries and Wages	54,118	89,720	101,710	111,250
Misc Benefits	8,480	13,230	13,230	12,930
Prof & Tech Services	580	3,000	3,000	1,500
Other Purch Services	4,927	5,720	5,720	5,720
School/Library Books	83	380	380	380
Office Supplies	4,794	6,760	6,760	6,760
Other Supplies	2,254	5,400	5,400	4,400
Human Resources	75,235	124,210	136,200	142,940
Prof & Tech Services	56,724	85,000	85,000	85,000
Town Attorney	56,724	85,000	85,000	85,000
Other Purch Services	8,846	10,190	10,190	9,610
Probate	8,846	10,190	10,190	9,610
Salaries and Wages	183,353	189,980	187,300	198,350
Misc Benefits	1,762	2,460	2,460	2,030
Prof & Tech Services	1,195	2,800	2,800	2,800
Other Purch Services	21,654	24,700	24,700	26,700
School/Library Books	234	240	240	240
Office Supplies	872	7,470	7,470	4,060
Other Supplies	43	500	500	500
Town Clerk	209,113	228,150	225,470	234,680

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Amended	FY 20/21 Proposed
Salaries and Wages	69,256	76,840	76,840	76,800
Misc Benefits	1,520	5,980	5,980	2,820
Repairs/Maintenance	3,896	2,250	2,250	2,250
Other Purch Services	28,765	30,430	30,430	39,270
Office Supplies	1,182	1,120	1,120	1,060
Other Supplies	4,272	6,960	6,960	7,640
Registrars/General Elections	108,891	123,580	123,580	129,840
Salaries and Wages	349,680	377,940	387,150	397,800
Misc Benefits	3,584	5,600	5,600	5,750
Prof & Tech Services	13,875	20,170	20,170	28,190
Other Purch Services	81,064	86,370	86,370	90,460
School/Library Books	1,019	1,130	1,130	1,220
Office Supplies	5,670	8,350	8,350	8,360
Other Supplies	1,653	1,600	1,600	2,100
Equipment	695	-	-	-
Shared Services	443,688	461,950	461,950	482,060
Finance	900,928	963,110	972,320	1,015,940
Shared Services	216,742	209,860	209,860	222,540
Information Technology	216,742	209,860	209,860	222,540
Salaries and Wages	37,839	39,580	40,580	99,930
Misc Benefits	-	500	500	-
Repairs/Maintenance	1,300	1,920	1,920	1,900
Other Purch Services	1,729,395	1,939,950	1,939,950	1,841,130
Office Supplies	269	1,000	1,000	1,000
Other Supplies	652	1,250	1,250	13,720
Equipment	471	-	-	-
Police Services	1,769,926	1,984,200	1,985,200	1,957,680
Salaries and Wages	100,153	118,840	114,760	123,510
Misc Benefits	820	1,160	1,160	1,160
Prof & Tech Services	3,085	5,000	5,000	5,000
Other Purch Services	2,100	2,320	2,320	2,320
Food Service Supplies	60	250	250	250
Building Supplies	53	500	500	500
Other Supplies	94	700	700	700
Animal Control	106,365	128,770	124,690	133,440

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Amended	FY 20/21 Proposed
Salaries and Wages	131,323	137,630	141,000	141,810
Misc Benefits	4,823	8,120	8,120	8,120
Purch Property Services	28,590	47,500	47,500	50,500
Repairs/Maintenance	-	300	300	300
Other Purch Services	4,794	10,540	10,540	10,940
School/Library Books	1,563	1,800	1,800	1,800
Office Supplies	686	850	850	850
Other Supplies	1,244	4,950	4,950	4,950
Fire Prevention	173,023	211,690	215,060	219,270
Salaries and Wages	1,729,261	1,833,270	1,848,560	2,064,900
Misc Benefits	37,255	66,470	66,470	56,970
Prof & Tech Services	13,539	21,600	21,600	24,100
Purchased Property Services	5,809	7,500	7,500	7,500
Repairs/Maintenance	94,976	107,400	107,400	108,100
Other Purch Services	96,884	100,740	100,740	104,240
School/Library Books	121	800	800	300
Office Supplies	21,260	26,500	26,500	18,800
Building Supplies	2,742	3,000	3,000	3,000
Rolling Stock Supplies	47,190	35,000	35,000	30,000
Other Supplies	24,231	36,400	36,400	35,900
Fire & Emergency Services	2,073,268	2,238,680	2,253,970	2,453,810
Salaries and Wages	63,843	67,990	69,560	68,990
Misc Benefits	217	700	700	700
Repairs/Maintenance	-	2,000	2,000	2,200
Office Supplies	36	500	500	500
Other Supplies	137	740	740	740
Emergency Management	64,233	71,930	73,500	73,130
Salaries and Wages	1,727,348	1,829,910	1,694,480	1,966,760
Misc Benefits	23,513	19,250	26,250	25,050
Prof & Tech Services	1,244	3,000	3,000	5,400
Purch Property Services	1,750			
Repairs/Maintenance	150			
Other Purch Services	46,759	106,750	106,750	118,750
Instructional Supplies	190			
School/Library Books		350	350	350
Office Supplies	3,082	8,250	8,250	4,250
Land/Rd Maint Supplies	55,275	71,000	71,000	83,000

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Amended	FY 20/21 Proposed
Energy	195,000	173,500	173,500	174,800
Building Supplies	3,304	4,000	4,000	4,000
Rolling Stock Supplies	144,785	170,000	170,000	170,000
Other Supplies	6,651	15,400	15,400	14,500
Equipment	26,372			
Public Works	2,235,423	2,401,410	2,272,980	2,566,860
Salaries and Wages	354,171	371,930	407,810	422,740
Misc Benefits	2,524	7,150	7,150	6,500
Prof & Tech Services	-	7,040	7,040	1,100
Other Purch Services	1,549	1,450	1,450	7,450
School/Library Books	566	2,500	2,500	2,500
Office Supplies	1,381	1,650	1,650	1,650
Other Supplies	1,374	1,550	1,550	1,550
Building & Housing Inspect.	361,565	393,270	429,150	443,490
Noncertif.	394,854	394,090	394,090	394,100
Salaries and Wages	13,307	52,860	52,230	55,920
Misc Benefits	7,503	5,600	5,600	5,850
Purch Property Services	39,477	45,730	45,730	79,470
Repairs/Maintenance	71,854	82,430	82,430	85,680
Other Purch Services	102,524	101,250	101,250	107,500
Office Supplies	5,734	7,000	7,000	7,110
Energy	219,961	222,000	222,000	253,500
Building Supplies	44,571	41,700	41,700	44,700
Other Supplies	110	750	750	1,000
Misc Expenses & Fees	-	500	500	-
Shared Services	(4,725)	(6,300)	(6,300)	(6,300)
Facilities Management	895,170	947,610	946,980	1,028,530
Other Purch Services	137,895	140,440	140,440	148,320
Health Regs & Inspections	137,895	140,440	140,440	148,320

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Amended	FY 20/21 Proposed
Cert Wages	(15,842)	(15,840)	(15,840)	(15,840)
Noncertif.	334	1,500	1,500	-
Salaries and Wages	613,186	732,100	742,310	782,710
Misc Benefits	6,601	10,360	10,360	12,240
Prof & Tech Services	2,655	7,000	7,000	7,000
Other Purch Services	2,979	3,000	3,000	3,200
School/Library Books	564	550	550	550
Office Supplies	6,295	6,520	6,070	6,260
Other Supplies	14,076	13,500	13,950	15,770
Misc Expenses & Fees	46,510	60,000	60,000	60,000
Human Services	677,358	818,690	828,900	871,890
Salaries and Wages	602,583	640,310	656,230	721,740
Misc Benefits	2,902	7,610	7,610	4,120
Prof & Tech Services	1,435	5,000	5,000	7,000
Other Purch Services	1,251	33,700	33,700	2,600
Instructional Supplies	6,497	6,600	6,600	6,600
School/Library Books	101,995	125,000	125,000	137,700
Other Supplies	1,005	1,000	1,000	4,000
Equipment	31,278	-	-	30,950
Library Services	748,946	819,220	835,140	914,710
Contrib to Area Agencies	45,300	45,800	45,800	47,000
Contributions-Area Agencies	45,300	45,800	45,800	47,000
Salaries and Wages	266,653	288,290	222,220	268,110
Misc Benefits	7,337	14,640	14,640	10,680
Prof & Tech Services	37,699	47,650	47,650	73,150
Other Purch Services	20,050	16,800	16,800	17,200
School/Library Books	-	100	100	100
Office Supplies	1,931	9,530	9,530	8,100
Planning & Development	333,670	377,010	310,940	377,340
Misc Expenses & Fees	4,486	4,450	4,450	4,450
Boards and Commissions	4,486	4,450	4,450	4,450

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Amended	FY 20/21 Proposed
Salaries and Wages	(38,029)	(58,300)	(58,050)	(63,230)
Benefits	1,830,688	1,749,650	1,897,930	2,106,670
Medical Ben.	1,298,485	1,146,260	1,146,260	1,093,050
Misc. Benefits	11,903	5,000	5,000	-
Shared Services	(375,680)	-	-	-
Employee Benefits	2,727,367	2,842,610	2,991,140	3,136,490
Insurance	204,564	199,250	199,250	224,250
Insurance (LAP)	204,564	199,250	199,250	224,250
Misc Expenses & Fees	-	329,360	139,290	75,450
Contingency	-	329,360	139,290	75,450
Trans Out-Spec Rev Fund	698,020	761,020	761,020	795,030
Trans Out-Debt Serv Fd	275,000	410,250	410,250	700,000
Trans Out-Capital Proj	2,674,010	1,772,380	1,772,380	2,000,000
Trans Out Enterprise Fnd	128,000	130,170	130,170	140,000
Trans Out-Trust Agency	109,720	20,000	20,000	27,900
Other Financing Uses	3,884,750	3,093,820	3,093,820	3,662,930
Total General Fund-Town	\$ 18,399,627	\$ 19,126,680	\$ 19,126,680	\$ 20,530,200

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

Description	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Amended	FY 20/21 Proposed
61101 GENERAL INSTRUCTION	7,790,880	7,870,850	7,748,630	7,875,170
61102 English	51,765	60,460	60,460	52,100
61104 World Languages	6,137	8,170	8,170	8,140
61105 Health & Safety	3,889	5,940	5,940	5,500
61106 Physical Education	16,220	14,640	14,640	13,960
61107 Art	12,501	16,540	16,540	15,730
61108 Mathematics	13,256	21,390	21,390	17,870
61109 Music	18,122	38,700	39,080	39,570
61110 Science	19,640	29,290	29,290	30,120
61111 Social Studies	10,913	17,020	17,020	15,980
61115 Information Technology	204,114	209,090	209,090	209,090
61122 LIFE & CONSUMER SCIE	8,334	9,580	9,580	10,580
61123 Technology Education	16,138	16,750	16,750	17,750
61201 Special Ed Instruction	1,527,333	1,662,900	1,619,070	1,649,970
61202 Enrichment	472,300	485,710	485,710	492,630
61204 PRE-KINDERGARTEN	365,454	382,390	381,890	391,390
61310 Remedial Reading/Math	295,421	378,760	378,760	393,490
61400 Summer School	45,973	65,000	65,000	65,000
61600 Tuition Payments	248,795	367,000	367,000	192,000
61900 CENTRAL SERVICES	167,031	82,610	82,610	78,710
62102 SCHOOL COUNSELING	186,063	191,990	191,990	201,810
62103 Health Services	222,295	237,330	237,330	244,120
62104 Outside Eval/Contracted Ser	205,594	233,000	233,000	247,500
62105 SPEECH AND LANGUAG	106,145	161,490	153,580	189,210
62108 Psychological Services	293,289	328,530	287,060	352,500
62201 Curriculum Development	181,759	160,300	160,300	164,250
62202 Professional Development	44,452	34,460	34,460	41,540
62302 Media Services	61,895	67,010	67,010	61,700
62310 Library	320,587	336,270	332,580	339,280
62401 Board Of Education	248,128	407,730	261,680	442,350
62402 Superintendent's Office	424,275	426,840	435,560	452,250

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

Description	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Amended	FY 20/21 Proposed
62404 Special Education Admin	264,235	292,920	292,920	307,830
62520 Principals' Office Services	1,235,181	1,259,810	1,265,620	1,279,260
62521 Support Services - Central	11,883	12,700	12,700	13,630
62523 Field Studies	13,543	13,500	13,500	13,500
62601 Business Management	474,286	562,100	562,100	720,670
62710 Plant Operations - Building	1,532,935	1,547,880	1,767,490	1,630,370
62801 Regular Transportation	969,597	995,330	995,330	1,056,660
62802 Spec Ed Transportation	117,238	150,000	150,000	90,000
63430 After School Program	41,229	43,830	43,830	43,830
63440 Athletic Program	40,843	38,690	38,690	38,690
68000 Employee Benefits	4,421,769	4,210,950	4,210,950	3,887,310
69000 Transfers Out To Other Fun	745,250	182,400	313,550	74,530
Total General Fund - Board	\$ 23,456,687	\$ 23,637,850	\$ 23,637,850	\$ 23,467,540

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.