

Town of Mansfield

*Adopted Budget
2016/2017*



Town Meeting - May 10, 2016

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ADOPTION OF FISCAL YEAR 2016/17 BUDGET

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$41,130,430 is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2016 to June 30, 2017.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$4,597,170 is hereby adopted as the capital improvements to be undertaken during fiscal year 2016/17 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2016 to June 30, 2017 in the amount of \$3,042,600 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, 2016 to June 30, 2017 in the amount of \$41,130,430 which proposed budget was adopted by the Council on April 27, 2016, 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, 2016 to June 30, 2017 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, 2016 to June 30, 2017 in the amount of \$4,597,170 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, 2016 to June 30, 2017 in the amount of \$3,042,600 be adopted.

Budget Process

Budget Guidelines:

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

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

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

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

Basis of Budgeting:

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

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

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

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

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

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

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

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

What is a Program?

General Fund (Operating Budget):

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

Capital Fund

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

Capital Nonrecurring Reserve Fund

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

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

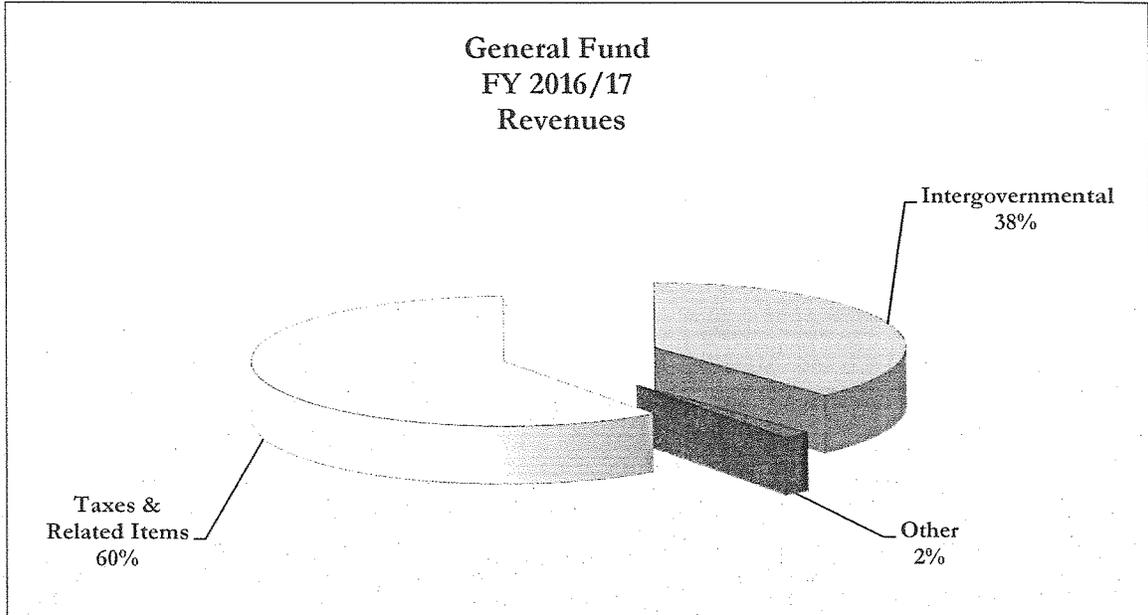
	FY 15/16 Amended	FY 16/17 Adopted	<u>Increase/Decrease</u>	
			Amount	Percentage
Town:				
General Government:				
Operating Budget	\$ 14,498,990	\$ 15,256,690	\$ 757,700	5.2%
Capital Contribution	1,637,380	2,608,240	970,860	59.3%
Debt Contribution	285,000	285,000	-	
Total General Government	16,421,370	18,149,930	1,728,560	10.5%
Mansfield Board of Education	22,022,750	22,980,500	957,750	4.3%
Total Town of Mansfield	\$ 38,444,120	\$ 41,130,430	\$ 2,686,310	7.0%

	FY 15/16 Amended	FY 16/17 Adopted	<u>Increase/Decrease</u>	
			Amount	Percentage
Recap:				
Contribution to Region 19	\$ 10,188,150	\$ 10,493,480	\$ 305,330	3.0%
Town Expenditures	38,444,120	41,130,430	2,686,310	7.0%
Total Commitments	\$ 48,632,270	\$ 51,623,910	\$ 2,991,640	6.2%

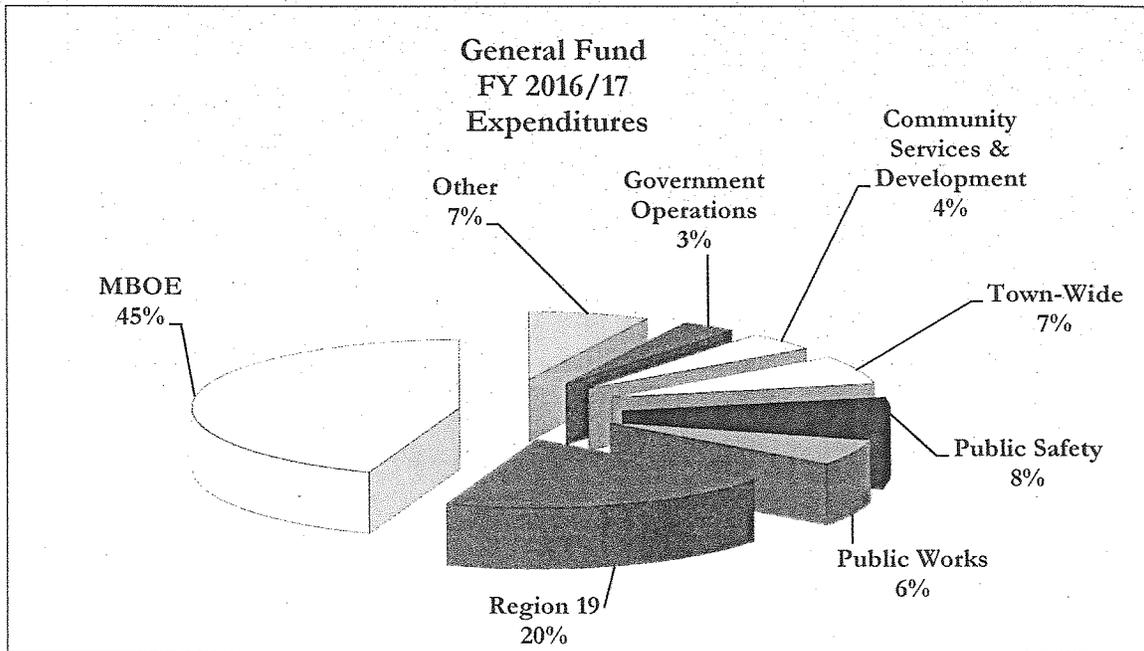
**Town of Mansfield
Adopted Tax Warrant and Levy
FY 2016/17**

<u>Amount to Raise by Taxation</u>	<u>Dollars</u>	<u>Equiv. Mill Rate</u>
1. Adopted Budget		
Mansfield School Board	\$ 22,980,500	
Town General Government	18,149,930	
Total Town	41,130,430	
Region 19 General Fund Contribution	10,493,480	
Total Expenditure Budgets	\$ 51,623,910	48.11
2. Plus: Fund Balance Reserve	500,000	0.47
3. Less:		
Tax Related Items	612,500	
Non-Tax Revenues	20,907,160	
App. Of Fund Balance	-	
Total Other Revenues	21,519,660	20.07
Amount to Raise by Taxes (current levy)	\$ 30,604,250	28.52
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 30,604,250	28.54
2. Amount of Abatement	671,000	0.63
3. Reserve for Uncollected Taxes	524,890	0.49
4. Reserve for Tax Appeals	200,000	0.19
5. Elderly Programs	51,000	0.05
6. Estimated Pro-rated Assessments	(25,000)	(0.02)
Total Tax Warrant	\$ 32,026,140	29.87
Mill Rate Computation		
3. Tax Warrant	32,026,140	
-----	-----	= 29.87
4. Taxable Grand List - RE & PP	1,072,179,179	
Proposed Mill Rate	29.87	
Current Mill Rate	29.87	
Increase (Decrease)	0.00	
Percent Increase (Decrease)	0.00%	

**General Fund
FY 2016/17
Revenues**



**General Fund
FY 2016/17
Expenditures**



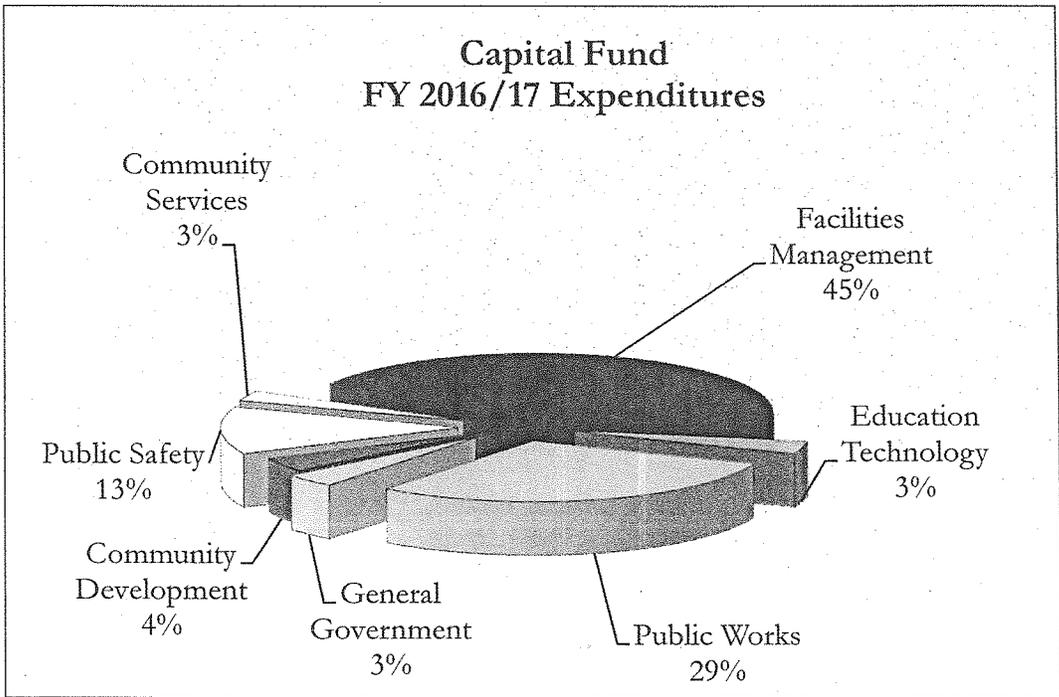
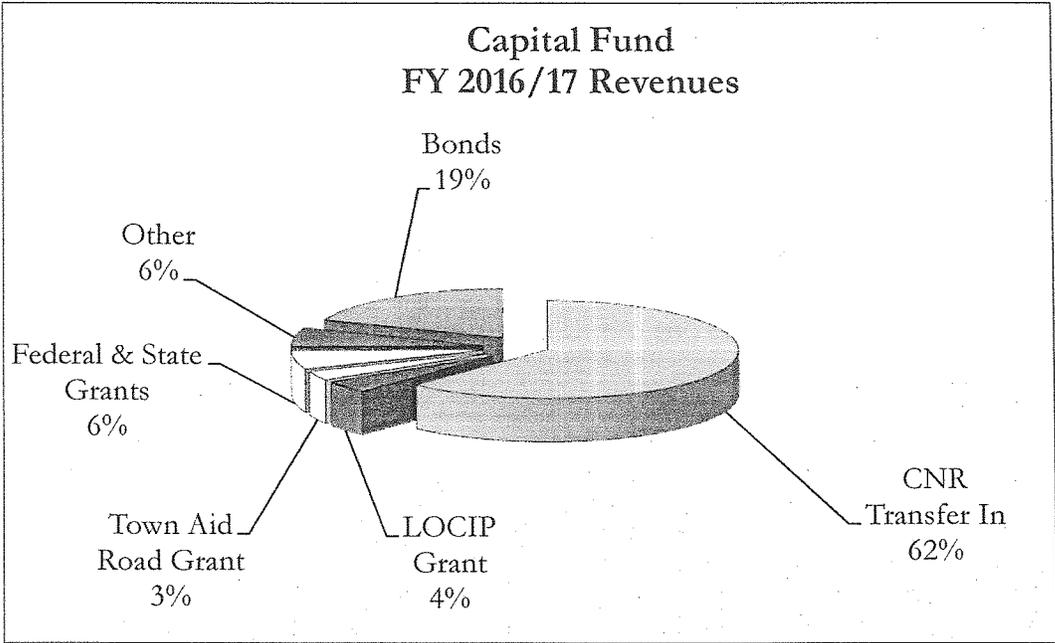
Town of Mansfield
Budget in Brief
Summary of Revenues and Expenditures

2016/17 over 2015/16

	FY 15/16 Amended	FY 16/17 Adopted	Increase/Decrease	
			Amount	Percentage
<u>Revenues:</u>				
Taxes and Related Items	\$ 29,918,930	\$ 31,216,750	\$ 1,297,820	4.3%
Intergovernmental	17,686,460	19,955,340	2,268,880	12.8%
Other Revenues	1,026,880	951,820	(75,060)	(7.3%)
Total Revenues	<u>\$ 48,632,270</u>	<u>\$ 52,123,910</u>	<u>\$ 3,491,640</u>	<u>7.2%</u>
<u>Expenditures:</u>				
General Government	\$ 1,670,430	\$ 1,728,130	\$ 57,700	3.5%
Public Safety	3,689,340	3,827,740	138,400	3.8%
Public Works	2,984,480	3,095,010	110,530	3.7%
Community Services	1,560,670	1,641,010	80,340	5.1%
Community Development	626,140	615,600	(10,540)	(1.7%)
Mansfield Board of Education	22,022,750	22,980,500	957,750	4.3%
Town-Wide Expenditures	3,136,430	3,467,200	330,770	10.5%
Other Financing Uses	2,753,880	3,775,240	1,021,360	37.1%
Total Town of Mansfield	38,444,120	41,130,430	2,686,310	7.0%
Contributions to Region 19	10,188,150	10,493,480	305,330	3.0%
Total General Fund	<u>\$ 48,632,270</u>	<u>\$ 51,623,910</u>	<u>\$ 2,991,640</u>	<u>6.2%</u>
Net Increase to Fund Balance	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	

Town of Mansfield
General Fund
Major Cost Drivers - FY 2016/17

Description	FY 14/15 Actual	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Adopted	Incr/ (Decr)	%
Trans Out-Capital Proj	\$ 2,333,450	\$ 1,637,380	\$ 1,637,380	\$ 2,608,240	\$ 970,860	59.29%
Medical Ben.	2,784,879	2,944,805	2,941,475	3,205,550	260,745	8.85%
Salaries and Wages	6,601,132	6,678,075	6,737,230	6,893,700	215,625	3.23%
Misc Expenses & Fees	87,464	256,890	178,900	332,730	75,840	29.52%
Other Purch Services	1,719,706	1,943,045	1,962,110	1,998,270	55,225	2.84%
Trans Out-Spec Rev Fund	610,430	637,450	637,450	677,950	40,500	6.35%
Repairs/Maintenance	144,378	140,350	156,500	168,480	28,130	20.04%
Purch Property Services	118,232	111,400	111,380	133,400	22,000	19.75%
Prof & Tech Services	198,602	271,150	257,430	292,810	21,660	7.99%
Equipment	85,638	90,985	91,715	104,050	13,065	14.36%
Rolling Stock Supplies	184,115	212,000	246,000	225,000	13,000	6.13%
Trans Out Enterprise Fnd	138,560	132,050	132,050	142,050	10,000	7.57%
Office Supplies	57,030	62,400	59,170	72,360	9,960	15.96%
Insurance	201,770	211,830	220,920	219,440	7,610	3.59%
Other Supplies	55,671	69,880	75,890	77,460	7,580	10.85%
Building Supplies	34,624	55,110	55,500	60,840	5,730	10.40%
Instructional Supplies	3,832	3,450	3,450	7,450	4,000	115.94%
School/Library Books	108,339	106,570	106,770	110,450	3,880	3.64%
Contrib to Area Agencies	57,050	45,050	45,050	45,800	750	1.66%
Food Service Supplies	68	300	300	300	-	0.00%
Trans Out-Debt Serv Fd	325,000	285,000	285,000	285,000	-	0.00%
Trans Out-Trust Agency	78,000	62,000	62,000	62,000	-	0.00%
Land/Rd Maint Supplies	1,160	18,300	6,200	6,100	(12,200)	(66.67%)
Energy	437,716	445,900	411,500	420,500	(25,400)	(5.70%)
Total	\$ 16,366,846	\$ 16,421,370	\$ 16,421,370	\$ 18,149,930	\$ 1,728,560	10.53%



Town of Mansfield
 Capital Fund Budget Summary
 FY 2016/17

	FY 15/16 Amended	FY 16/17 Adopted
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 1,900,470	\$ 2,850,000
Town Aid Road Grant	130,000	130,000
Infrastructure Grant (LOCIP)	184,930	184,000
Federal and State Grants		269,380
Other	108,500	290,790
Bonds		873,000
	\$ 2,323,900	\$ 4,597,170

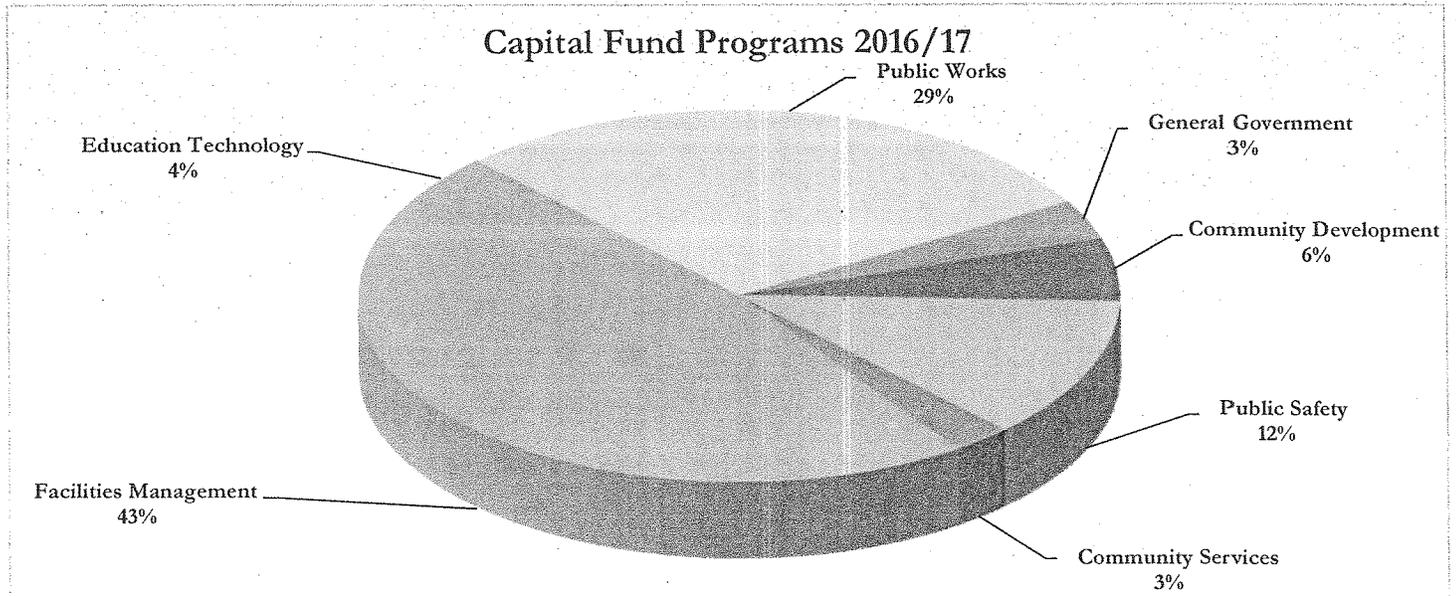
	FY 15/16 Amended	FY 16/17 Adopted
Estimated Expenditures:		
General Government	\$ 91,100	\$ 163,830
Public Safety	130,000	578,550
Public Works	969,000	1,358,000
Facilities Management (Town/Schools)	616,700	2,052,000
Community Services	88,500	119,790
Community Development	228,600	175,000
Education	200,000	150,000
	\$ 2,323,900	\$ 4,597,170

Town of Mansfield
Adopted Capital Projects Fund Financing Plan - 2016/17

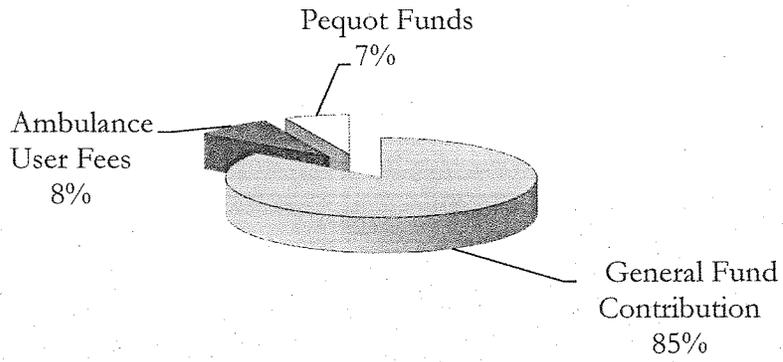
	Budget 2016/17	LOCIP	CNR Fund	Bonds	Other Funds	State and Federal Grants	Town Aid Road Fund
General Government							
Classification & Compensation St	30,000		30,000				
Fleet Vehicle	17,000		17,000				
Furniture & Fixtures	15,000		15,000				
Police Service Consulting Assista	60,000		60,000				
Pool Cars	17,000		17,000				
Software	24,830		24,830				
Total General Government	163,830	-	163,830	-	-	-	-
Public Safety							
Fire and Emergency Services							
Personal Protective Equip.	15,000		15,000				
Replacement 83MF	35,000		35,000				
Replacement Ambulance 507	245,000		245,000				
Replacement of SCBA	283,550		14,170			269,380	
Total Public Safety	578,550	-	309,170	-	-	269,380	-
Public Works							
Engineering CAD Upgrades	30,000		30,000				
Guiderails Imprv/Replacements	50,000		50,000				
Large Dump Trucks w/Plows	200,000		200,000				
Medium Dump Trucks	47,000		47,000				
Pickup/Small Dump Truck	25,000		25,000				
Ravine Road Improvements	110,000		110,000				
Road Drainage & MS4 Requirem	70,000		70,000				
Road/Resurfacing	750,000	184,000	436,000				130,000
Transp/Walkways per Town's Pri	30,000		30,000				
Trees	35,000		35,000				
Vac all Truck	11,000		11,000				
Total Public Works	1,358,000	184,000	1,044,000	-	-	-	130,000
Facilities Management							
Town							
Animal Shelter Building Repairs	2,000		2,000				
Comm Center Building Repairs	35,000		35,000				
Custodial Equipment	10,000		10,000				
Day Care Building Repairs	20,000				20,000		
Fire Stations Building Repairs	60,000		60,000				
Historical Society Building Repair	35,000		35,000				
Indoor Air Quality Testing	5,000		5,000				
Library Building Repairs	45,000		45,000				
Maintenance Projects	10,000		10,000				
Park Building Repairs	12,000		12,000				
Public Works Building Repairs	65,000		65,000				
Roof Repairs	15,000		15,000				
Security Improvements	10,000		10,000				
Town Hall Building Repairs	25,000		25,000				
Work Trucks	70,000		70,000				

Town of Mansfield
Adopted Capital Projects Fund Financing Plan - 2016/17

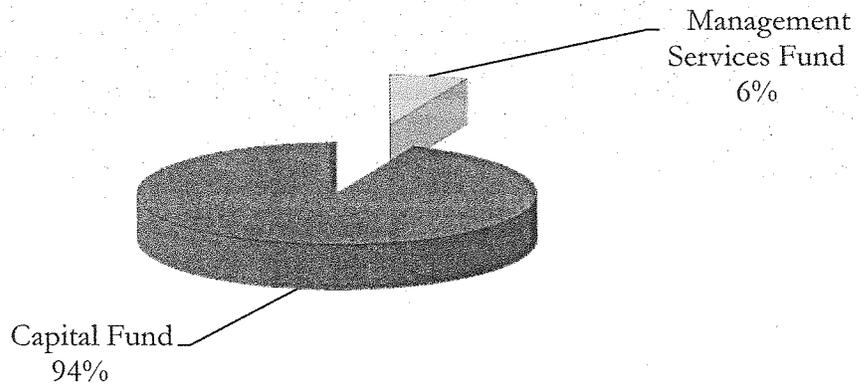
	Budget 2016/17	LOCIP	CNR Fund	Bonds	Other Funds	State and Federal Grants	Town Aid Road Fund
Facilities Management (cont'd)							
Education							
Facilities Study	160,000		160,000				
Mansfield Middle School Gym	873,000			873,000			
School Building Maintenance	150,000		150,000				
Vinton Boiler	450,000		225,000		225,000		
Total Facilities Management	2,052,000	-	934,000	873,000	245,000	-	-
Community Services							
Fitness - Equipment	45,790				45,790		
Invasive Control	14,000		14,000				
Park Improvements	20,000		20,000				
Playscapes and Playground Surfac	40,000		40,000				
Total Community Services	119,790	-	74,000	-	45,790	-	-
Community Development							
Storrs Center Reserve	175,000		175,000				
Total Community Develop.	175,000	-	175,000	-	-	-	-
Education							
Technology Infrastructure	150,000		150,000				
Total Education	150,000	-	150,000	-	-	-	-
TOTAL C.I.P. 2016/17	\$ 4,597,170	\$ 184,000	\$ 2,850,000	\$ 873,000	\$ 290,790	\$ 269,380	\$ 130,000



Capital Nonrecurring Reserve Fund
FY 2016/17
Revenues



Capital Nonrecurring Reserve Fund
FY 2016/17
Expenditures



Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2016/17

	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Estimated	FY 16/17 Adopted
Sources:				
General Fund Contribution	\$ 2,333,450	\$ 1,637,380	\$ 1,637,380	\$ 2,608,240
Board Contribution	50,000			
Ambulance User Fees	250,769	275,000	275,000	250,000
Other	38,606			
Sewer Assessments	913	500	500	500
Pequot Funds	205,662	209,560	209,560	205,660
Total Sources	2,879,400	2,122,440	2,122,440	3,064,400
Uses:				
Operating Transfers Out:				
Management Services Fund	185,000	185,000	185,000	192,600
Capital Fund	2,398,506	1,671,870	1,671,870	2,675,000
Capital Fund-Storrs Ctr Reserve	228,600	228,600	228,600	175,000
Compensated Absences Fund	36,000	-	-	-
Total Uses	2,848,106	2,085,470	2,085,470	3,042,600
Excess/(Deficiency)	31,294	36,970	36,970	21,800
Fund Balance/(Deficit) July 1	(4,725)	26,569	26,569	63,539
Fund Balance, June 30	\$ 26,569	\$ 63,539	\$ 63,539	\$ 85,339

PROGRAM BUDGETS

General Fund

Capital Fund

Capital Nonrecurring Reserve Fund

**Town of Mansfield
General Fund Program Budget
Fiscal Year 2016/17**

Prg #	Program	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Adopted
11100	Legislative	99,614	108,600	108,600	107,470	130,600
12100	Municipal Management/HR	350,469	382,010	391,860	379,860	349,600
13100	Town Attorney	58,239	53,000	53,000	53,000	85,000
13200	Probate	7,010	7,010	7,010	7,770	8,240
15100	Town Clerk	229,214	228,600	218,550	218,560	223,360
15200	Registrars/General Elections	49,182	54,585	54,585	61,520	78,920
16000	Finance	754,558	844,515	836,825	833,270	852,410
21200	Police Services	1,311,877	1,488,840	1,488,840	1,502,890	1,535,590
21300	Animal Control	91,918	94,030	90,920	90,970	95,870
22101	Fire Prevention	127,606	154,075	154,075	154,400	159,310
22160	Fire & Emergency Services	1,990,250	1,889,345	1,889,345	1,944,600	1,967,420
23100	Emergency Management	60,617	66,160	66,160	66,710	69,550
30000	Public Works	2,147,756	2,221,690	2,190,760	2,184,100	2,215,010
30800	Building & Housing Inspection	257,520	298,340	298,060	298,300	292,280
30900	Facilities Management	796,235	798,760	793,720	793,720	880,000
41200	Health Regulations & Inspection	123,751	130,800	130,800	130,800	138,590
42100	Human Services	663,268	692,640	666,410	668,550	711,870
43100	Library Services	685,173	718,410	718,410	718,410	744,750
45000	Grants To Area Agencies	57,050	45,050	45,050	45,050	45,800
51100	Planning & Development	258,039	318,190	321,680	333,880	316,920
58000	Boards and Commissions	4,792	6,400	6,400	6,400	6,400
71000	Employee Benefits	2,622,352	2,757,420	2,757,420	2,757,420	3,005,010
72000	Insurance	134,916	204,020	204,020	212,840	211,360
73000	Contingency		105,000	174,990	97,000	250,830

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	125,000
92000	Parks & Recreation	455,430	482,450	482,450	482,450	522,950
92000	Debt Service Fund	325,000	285,000	285,000	285,000	285,000
92000	Capital Fund	2,104,810	1,408,740	1,408,740	1,408,740	2,433,240
92000	Storrs Center Reserve	228,640	228,640	228,640	228,640	175,000
92000	Cemetery Fund	36,000	20,000	20,000	20,000	20,000
92000	Medical Pension Trust Fund	42,000	42,000	42,000	42,000	42,000

Town of Mansfield
 General Fund Program Budget
 Fiscal Year 2016/17

Prg #	Program	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Adopted
92000	Transit Services Fund	138,560	132,050	132,050	132,050	142,050
Mansfield Board of Education:						
60001	Education - K to 8	21,251,885	22,022,750	22,022,750	22,022,750	22,980,500
Total General Fund Budget		\$ 37,618,731	\$ 38,444,120	\$ 38,444,120	\$ 38,444,120	\$ 41,130,430

**Town of Mansfield
Capital Fund Program Budget
Fiscal Year 2016/17**

	Program	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Adopted
1	General Government	\$ 95,000	\$ 91,100	\$ 91,100	\$ 91,100	\$ 163,830
2	Community Development	9,495,530	228,600	228,600	228,600	175,000
3	Public Safety	506,000	130,000	130,000	130,000	578,550
4	Community Services	128,200	88,500	88,500	88,500	119,790
5	Public Works	804,500	969,000	969,000	969,000	1,358,000
6	Facilities Management	420,000	616,700	616,700	616,700	2,052,000
7	Education (Technology)	200,000	200,000	200,000	200,000	150,000
	Total Adopted CP Budget	\$ 11,649,230	\$ 2,323,900	\$ 2,323,900	\$ 2,323,900	\$ 4,597,170

Town of Mansfield
 Capital Nonrecurring Reserve Fund Program Budget
 Fiscal Year 2016/17

Program		FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Adopted
1	Management Services Fund	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 192,600
2	Capital Fund	2,627,106	1,900,470	1,900,470	1,900,470	2,850,000
3	Compensated Absences Fund	36,000	-	-	-	-
Total Adopted CNR Budget		<u>\$ 2,848,106</u>	<u>\$ 2,085,470</u>	<u>\$ 2,085,470</u>	<u>\$ 2,085,470</u>	<u>\$ 3,042,600</u>

**SUPPLEMENTAL
INFORMATION**

Town of Mansfield
Budget in Brief
Grand List Comparison
Fiscal Year 2016/17

	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	<u>\$1,026,856,306</u>	<u>\$1,072,179,179</u>	<u>\$45,322,873</u>	<u>4.41%</u>

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

	Net Abstract 10/1/2013	Net Abstract 10/1/2014	Change	% Change
Real Estate	\$ 919,603,880	\$ 895,811,970	\$ (23,791,910)	(2.59%)
Personal Property	41,126,173	53,412,532	12,286,359	29.87%
Motor Vehicles	75,522,327	77,631,804	2,109,477	2.79%
Grand Totals	<u>\$1,036,252,380</u>	<u>\$1,026,856,306</u>	<u>(\$9,396,074)</u>	<u>(0.91%)</u>

**Top Ten Taxpayers
October 1, 2015 Grand List**

The list percentages are calculated by dividing the individual property assessment by the October 1, 2015 Net Grand List Total of \$1,072,179,179.

PROPERTY OWNER	DESCRIPTION	ASSESSMENT	% OF TAXABLE GRAND LIST
EDR Storrs LLC *	Apartment Condos	\$ 37,519,330	3.50%
Connecticut Light & Power	Public Utility	31,446,640	2.93%
SCT Storrs Center I LLC	Price Chopper/Commerical	29,502,300	2.75%
EDR Storrs II LLC *	Apartment Condos	26,892,320	2.51%
Eastbrook F LLC (et al)	Eastbrook Mall	12,843,340	1.20%
Storrs Acquisition LLC	Apartments	9,675,810	0.90%
EDR Storrs IC LLC	Apartment Condos	9,354,800	0.87%
Celeron Sq Assoc LLC	Apartments	8,935,200	0.83%
United Illuminating Company	Public Utility	8,856,700	0.83%
Colonial BT LLC	Apartments	6,495,300	0.61%
Total Top Ten Assessments		<u>\$ 181,521,740</u>	<u>16.93%</u>

* Before fixed assessment agreement

**Town of Mansfield
Revenue Summary by Source**

Description	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Adopted
40101 Current Year Levy	27,367,545	27,675,460	27,675,460	27,675,460	28,085,230
40102 Prior Year Levy	258,720	200,000	200,000	200,000	200,000
40103 Interest & Lien Fees	204,729	175,000	175,000	140,000	140,000
40104 Motor Vehicle Supplement	257,925	220,000	220,000	273,900	255,000
40105 Susp. Coll. Taxes - Trnsc.	10,841	10,000	10,000	6,000	6,000
40106 Susp. Coll. Int. - Trnsc.	12,355	13,000	13,000	4,000	4,000
40109 Collection Fees	9,700	2,000	2,000	7,000	7,500
40110 Current Yr Levy-Storrs Center	1,318,986	2,351,470	2,351,470	2,351,470	3,190,020
40111 CY Levy-Storrs Ctr Abatement	(715,000)	(728,000)	(728,000)	(728,000)	(671,000)
Total Taxes and Related Items	28,725,801	29,918,930	29,918,930	29,929,830	31,216,750
40201 Misc Licenses & Permits	3,418	3,040	3,040	2,900	2,970
40202 Sport Licenses	214	300	300	250	200
40203 Dog Licenses	5,901	8,000	8,000	8,000	8,000
40204 Conveyance Tax	143,881	163,000	163,000	150,000	150,000
40210 Subdivision Permits	1,950	2,000	2,000	2,000	2,000
40211 Zoning/Special Permits	15,175	17,000	17,000	17,000	17,000
40212 Zba Applications	2,400	2,000	2,000	1,200	2,000
40214 Iwa Permits	4,495	2,750	2,750	3,650	2,750
40224 Road Permits	1,500	1,500	1,500	1,500	1,500
40230 Building Permits	211,563	200,000	200,000	200,000	200,000
40231 Adm Cost Reimb-permits	208	200	200	200	200
40232 Housing Code Permits	149,010	117,000	117,000	125,000	125,000
40233 Housing Code Penalties		1,000	1,000	500	500
40234 Landlord Registrations	1,425	2,000	2,000	1,000	1,000
Total Licenses and Permits	541,140	519,790	519,790	513,200	513,120
40352 Payment In Lieu Of Taxes	4,052			350	
40357 Social Serv Block Grant	3,527	3,470	3,470	3,470	
Total Fed. Support Gov	7,579	3,470	3,470	3,820	
40401 Education Assistance	10,181,241	10,186,650	10,186,650	10,186,650	9,798,810
40402 School Transportation	119,987	121,560	121,560	121,560	112,400
Total State Support Education	10,301,228	10,308,210	10,308,210	10,308,210	9,911,210
40450 State Support - Town				100	200
40451 Pilot - State Property	7,656,351	7,275,530	7,275,530	7,192,804	7,187,600
40451 Pilot - Select Payment					2,630,450
40454 Circuit Crt-parking Fines	1,150	500	500	500	500
40455 Circuit Breaker	52,551	45,000	45,000	45,000	54,900
40456 Tax Relief For Elderly		2,000	2,000	51,000	2,000
40457 Library - Connecticutcard/ill	11,205	12,370	12,370	12,370	10,080

**Town of Mansfield
Revenue Summary by Source**

Description	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Adopted
40458 Library - Basic Grant	1,158	1,160	1,160	1,160	1,020
40462 Disability Exempt Reimb	1,340	1,200	1,200	1,330	1,200
40465 Emerg Mgmt Perf. Grant	26,167	12,820	12,820	12,820	12,820
40469 Veterans Reimb	6,626	6,860	6,860	6,860	7,530
40470 State Revenue Sharing		6,840	6,840		123,830
40485 State Support - Other	319,207				
40494 Judicial Revenue Distribution	13,090	10,500	10,500	12,000	12,000
40496 Pilot-holinko Estates	10,028				
40551 Pilot - Senior Housing	22,461				
Total State Support Gov	8,121,334	7,374,780	7,374,780	7,335,944	10,044,130
40605 Region 19 Financial Serv	95,200	96,530	96,530	96,530	97,500
40606 Health District Services	27,400	27,820	27,820	27,820	28,000
40610 Recording	52,404	60,000	60,000	60,000	60,000
40611 Copies Of Records	12,014	12,580	12,580	12,800	12,320
40612 Vital Statistics	11,845	12,000	12,000	12,000	12,000
40618 Recording-Historical Doc Presv	11				
40620 Police Service	108,219	111,250	111,250	111,250	60,000
40622 Redemption/Release Fees	1,070	1,000	1,000	1,000	1,000
40625 Animal Adoption Fees	380	900	900	900	900
40640 Lost & Damaged Books/Materia					910
40641 Fines on Overdue Books	8,306	7,610	7,610	7,610	8,940
40644 Parking Plan Review Fee	5,120	2,200	2,200	1,000	500
40650 Blue Prints	35	200	200	200	200
40656 Reg Dist 19 Grnds Mntnce	17,300	17,840	17,840	17,840	
40663 Zoning Regulations	519	100	100	300	200
40671 Day Care Grounds Maint	12,580	12,770	12,770	12,770	12,580
40674 Charge for Services	3,566	1,000	1,000	5,000	5,860
40678 Celeron Square Bikepath Maint	2,700	2,700	2,700	8,740	2,700
40683 Sale of Merchandise					150
40684 Cash Overage/Shortage	(40)				
40699 Fire Safety Code Fees	16,470	20,000	20,000	20,000	15,000
Total Charge for Services	375,099	386,500	386,500	395,760	318,760
40702 Parking Tickets - Town	-4,273	4,500	4,500	4,500	4,500
40705 Town Parking Fines - Storrs Ctr	20,157				
40710 Building Fines	500	1,000	1,000	250	250
40711 Landlord Registration Penalty	180	90	90	90	90
40713 Nuisance Ordinance	9,760	9,500	9,500	11,500	9,500
40715 Ordinance Violation Penalty	2,511	2,500	2,500	2,500	2,500
40716 Noise Ordinance Violation		160	160	160	160
40717 Possession Alcohol Ordinance	6,570	9,900	9,900	1,540	4,500
40718 Open Liquor Container Ordin	4,550	5,400	5,400	1,450	2,700

Town of Mansfield
Revenue Summary by Source

Description	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Adopted
40723 Citations and Fines				1,200	1,200
Total Fines and Forfeitures	48,501	33,050	33,050	23,190	25,400
40804 Rent - Historical Soc	3,300	2,000	2,000	2,000	2,000
40807 Rent - Town Hall	50	7,580	7,580	7,580	7,580
40808 Rent - Senior Center		100	100	100	100
40817 Telecom Services Payment	44,546	45,000	45,000	45,000	42,000
40820 Interest Income	19,826	25,000	25,000	20,000	20,000
40824 Sale Of Supplies	6	20	20	20	20
40825 Rent - R19 Maintenance	2,790	2,790	2,790	2,790	2,790
40890 Other	16,056	2,500	2,500	2,500	2,500
40895 Consultant Fees Reimbursement				15,000	15,000
Total Miscellaneous	86,574	84,990	84,990	94,990	91,990
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	48,209,756	48,632,270	48,632,270	48,607,494	52,123,910

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

Description	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Adopted
Noncertif.	\$ 1,197	\$ 720	\$ 720	\$ 720	\$ 1,000
Misc Benefits	43,085	43,540	43,540	43,510	43,510
Prof & Tech Services	40,400	43,710	43,710	43,700	69,700
Other Purch Services	14,094	19,200	19,200	14,890	14,890
Office Supplies	158			220	200
Other Supplies	680	1,430	1,430	4,430	1,300
Legislative	99,614	108,600	108,600	107,470	130,600
Salaries and Wages	296,405	302,300	312,150	312,190	304,640
Misc Benefits	15,465	13,410	13,410	14,360	15,720
Prof & Tech Services	30,525	60,780	60,780	45,850	16,750
Other Purch Services	5,372	3,000	3,000	4,500	3,000
School/Library Books		200	200	200	200
Office Supplies	2,185	2,220	2,220	2,620	7,290
Other Supplies	138	100	100	140	2,000
Equipment	379				
Municipal Management/HR	350,469	382,010	391,860	379,860	349,600
Prof & Tech Services	58,239	53,000	53,000	53,000	85,000
Town Attorney	58,239	53,000	53,000	53,000	85,000
Other Purch Services	7,010	7,010	7,010	7,770	8,240
Probate	7,010	7,010	7,010	7,770	8,240
Salaries and Wages	198,318	196,080	186,030	186,030	190,780
Misc Benefits	620	910	910	740	940
Prof & Tech Services	4,180	4,000	4,000	4,000	4,000
Other Purch Services	9,962	11,000	11,000	11,000	11,000
School/Library Books	178	190	190	190	190
Office Supplies	956	720	720	900	750
Equipment	15,000	15,700	15,700	15,700	15,700
Town Clerk	229,214	228,600	218,550	218,560	223,360
Salaries and Wages	27,096	38,000	38,000	38,000	45,320
Misc Benefits	55	375	375	805	6,970
Repairs/Maintenance	2,000	2,000	2,000	2,000	2,000
Other Purch Services	19,108	13,700	13,700	18,795	18,750
Office Supplies		510	510	710	530

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Adopted
Other Supplies	923			1,210	1,000
Equipment					4,350
Registrars/General Elections	49,182	54,585	54,585	61,520	78,920
Salaries and Wages	607,359	682,700	675,010	675,410	692,230
Misc Benefits	4,946	7,675	7,675	6,920	7,840
Prof & Tech Services	37,695	43,560	43,560	37,910	49,430
Other Purch Services	81,068	80,450	80,450	83,270	76,230
School/Library Books	929	1,490	1,490	1,490	1,570
Office Supplies	12,067	14,640	14,640	14,270	14,610
Equipment	10,494	14,000	14,000	14,000	10,500
Finance	754,558	844,515	836,825	833,270	852,410
Salaries and Wages	60,269	48,750	48,750	48,750	50,570
Misc Benefits	4,149	5,010	5,010	5,010	4,710
Repairs/Maintenance		900	900	900	1,400
Other Purch Services	1,245,508	1,430,520	1,430,520	1,444,570	1,474,960
Office Supplies	251	630	630	630	650
Other Supplies	121	630	630	630	650
Equipment	1,579	2,400	2,400	2,400	2,650
Police Services	1,311,877	1,488,840	1,488,840	1,502,890	1,535,590
Salaries and Wages	87,927	86,210	83,100	83,150	88,050
Misc Benefits	(361)	960	960	960	960
Prof & Tech Services	1,470	3,000	3,000	3,000	3,000
Repairs/Maintenance	328				
Other Purch Services	2,105	2,370	2,370	2,370	2,370
Food Service Supplies	68	300	300	300	300
Building Supplies	221	650	650	650	650
Other Supplies	160	540	540	540	540
Animal Control	91,918	94,030	90,920	90,970	95,870
Salaries and Wages	92,886	102,840	102,840	102,840	104,970
Misc Benefits	4,557	6,170	6,170	6,275	6,450
Purch Property Services	23,805	35,000	35,000	35,000	35,000
Repairs/Maintenance	21	300	300	300	300
Other Purch Services		1,200	1,200	1,200	1,200
School/Library Books	1,468	1,350	1,350	1,350	1,650

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Adopted
Office Supplies	591	1,080	1,080	1,200	1,110
Other Supplies	4,278	4,500	4,500	4,600	4,750
Equipment		1,635	1,635	1,635	3,880
Fire Prevention	127,606	154,075	154,075	154,400	159,310
Salaries and Wages	1,568,030	1,505,535	1,505,535	1,556,340	1,566,690
Misc Benefits	46,930	56,260	56,260	51,870	55,610
Prof & Tech Services	14,701	19,310	19,310	16,670	19,530
Purchased Property Services			10,350	10,330	10,400
Repairs/Maintenance	101,573	89,000	89,000	104,700	105,130
Insurance	66,854	7,810	7,810	8,080	8,080
Other Purch Services	97,062	99,210	99,210	99,210	100,440
School/Library Books	214	400	400	400	400
Office Supplies	29,501	27,920	26,990	21,000	24,940
Energy	752	900	900	500	700
Building Supplies	9,782	12,000	4,680	2,500	2,500
Rolling Stock Supplies	33,105	48,000	48,000	50,000	52,000
Other Supplies	14,148	16,000	13,900	15,500	14,000
Equipment	7,598	7,000	7,000	7,500	7,000
Fire & Emergency Services	1,990,250	1,889,345	1,889,345	1,944,600	1,967,420
Salaries and Wages	58,868	62,840	62,840	63,090	65,710
Misc Benefits	400	200	200	500	700
Repairs/Maintenance	488	1,900	1,900	1,900	1,900
Office Supplies	512	500	500	500	500
Other Supplies	349	720	720	720	740
Emergency Management	60,617	66,160	66,160	66,710	69,550
Salaries and Wages	1,670,676	1,668,510	1,637,580	1,641,350	1,673,910
Misc Benefits	23,358	17,770	17,770	18,690	21,880
Prof & Tech Services	6,763	3,000	3,000	3,000	3,500
Purch Property Services	1,927	4,500	4,500	4,500	4,000
Repairs/Maintenance	423	750	750	1,200	1,000
Other Purch Services	8,621	37,600	37,600	35,500	39,100
Instructional Supplies	1,141	750	750	750	850
School/Library Books		450	450	450	700
Office Supplies	570	1,900	1,900	3,500	6,650
Land/Rd Maint Supplies	1,160	18,300	18,300	6,200	6,100
Energy	232,420	234,000	234,000	200,000	195,000
Building Supplies	11,829	17,510	17,510	20,080	22,850

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

Description	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Adopted
Rolling Stock Supplies	151,010	164,000	164,000	196,000	173,000
Other Supplies	26,885	35,800	35,800	35,800	39,500
Equipment	10,973	16,850	16,850	17,080	26,970
Public Works	2,147,756	2,221,690	2,190,760	2,184,100	2,215,010
Salaries and Wages	251,353	286,510	286,230	286,230	280,660
Misc Benefits	2,072	3,800	3,800	3,700	3,700
Prof & Tech Services		1,000	1,000	1,000	1,000
Other Purch Services	400	1,750	1,750	1,800	1,800
School/Library Books	80	1,800	1,800	2,000	2,000
Office Supplies	1,870	1,570	1,570	1,600	1,600
Building Supplies	155	1,070	1,070	1,070	1,070
Other Supplies	748	440	440	500	450
Equipment	842	400	400	400	
Building & Housing Inspect.	257,520	298,340	298,060	298,300	292,280
Noncertif.	232,468	220,810	220,180	220,180	237,460
Salaries and Wages	116,134	134,940	130,530	130,530	140,590
Misc Benefits	1,598	3,680	3,680	3,680	5,320
Purch Property Services	92,500	61,550	61,550	61,550	84,000
Repairs/Maintenance	39,545	45,500	45,500	45,500	56,750
Other Purch Services	94,249	90,250	90,250	90,250	92,500
Office Supplies	2,303	1,530	1,530	1,530	6,080
Energy	204,544	211,000	211,000	211,000	224,800
Building Supplies	11,109	29,000	29,000	29,000	31,500
Other Supplies					500
Misc Expenses & Fees	1,785	500	500	500	500
Facilities Management	796,235	798,760	793,720	793,720	880,000
Other Purch Services	123,751	130,800	130,800	130,800	138,590
Health Regs & Inspections	123,751	130,800	130,800	130,800	138,590
Salaries and Wages	551,710	576,730	550,500	552,850	595,100
Misc Benefits	4,947	8,800	8,800	8,210	8,750
Prof & Tech Services	3,647	8,500	8,500	8,500	8,500
Other Purch Services	2,607	4,300	4,300	4,300	4,500
School/Library Books	218	500	500	500	550
Office Supplies	5,463	5,690	5,690	6,070	6,100
Building Supplies	1,024	1,300	1,300	1,300	1,340
Other Supplies	7,241	11,820	11,820	11,820	12,030

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Adopted
Equipment	5,524				
Miscellaneous Expenses & Fees	80,887	75,000	75,000	75,000	75,000
Human Services	663,268	692,640	666,410	668,550	711,870
Salaries and Wages	538,117	575,920	575,920	575,920	595,550
Misc Benefits	2,592	3,650	3,650	3,650	3,380
Prof & Tech Services	877	1,500	1,500	1,500	1,500
Other Purch Services	1,891	650	650	650	700
Instructional Supplies	2,691	2,700	2,700	2,700	6,600
School/Library Books	105,252	100,090	100,090	100,090	103,090
Building Supplies	504	900	900	900	930
Equipment	33,249	33,000	33,000	33,000	33,000
Library Services	685,173	718,410	718,410	718,410	744,750
Contrib to Area Agencies	57,050	45,050	45,050	45,050	45,800
Contributions-Area Agencies	57,050	45,050	45,050	45,050	45,800
Salaries and Wages	247,319	277,660	267,160	268,650	265,470
Misc Benefits	3,114	10,175	10,175	10,175	9,100
Prof & Tech Services	105	15,800	29,790	39,300	30,900
Other Purch Services	6,898	10,035	10,035	11,235	10,000
School/Library Books		100	100	100	100
Office Supplies	603	4,420	4,420	4,420	1,350
Planning & Development	258,039	318,190	321,680	333,880	316,920
Misc Expenses & Fees	4,792	6,400	6,400	6,400	6,400
Boards and Commissions	4,792	6,400	6,400	6,400	6,400
Salaries and Wages	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Benefits	1,728,354	1,646,510	1,646,510	1,646,510	1,656,560
Medical Ben.	898,998	1,115,910	1,115,910	1,115,910	1,353,450
Employee Benefits	2,622,352	2,757,420	2,757,420	2,757,420	3,005,010
Insurance	134,916	204,020	204,020	212,840	211,360
Insurance (LAP)	134,916	204,020	204,020	212,840	211,360
Misc Expenses & Fees		105,000	174,990	97,000	250,830
Contingency	-	105,000	174,990	97,000	250,830

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Adopted
Trans Out-Spec Rev Fund	610,430	637,450	637,450	637,450	677,950
Trans Out-Debt Serv Fd	325,000	285,000	285,000	285,000	285,000
Trans Out-Capital Proj	2,333,450	1,637,380	1,637,380	1,637,380	2,608,240
Trans Out-Enterprise Fund	138,560	132,050	132,050	132,050	142,050
Trans Out-Trust Agency	78,000	62,000	62,000	62,000	62,000
Other Financing Uses	3,485,440	2,753,880	2,753,880	2,753,880	3,775,240
Total General Fund-Town	\$ 16,366,846	\$ 16,421,370	\$ 16,421,370	\$ 16,421,370	\$ 18,149,930

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

Description	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Adopted
61101 Regular Instruction	7,729,772	7,733,800	7,705,640	7,695,640	7,981,130
61102 English	42,142	50,360	50,360	58,300	69,220
61104 World Languages	7,641	9,600	9,600	8,780	9,100
61105 Health & Safety	3,456	7,730	7,730	7,220	7,320
61106 Physical Education	12,251	12,690	12,490	12,650	18,250
61107 Art	15,170	14,060	14,060	14,170	14,670
61108 Mathematics	20,445	24,450	24,450	23,680	22,940
61109 Music	14,755	17,840	17,840	17,390	22,160
61110 Science	27,634	30,750	30,750	30,350	26,500
61111 Social Studies	15,680	22,240	22,240	22,220	18,590
61115 Information Technology	150,777	201,250	201,250	201,250	208,690
61122 Family & Consumer Science	6,374	9,080	9,080	9,080	9,080
61123 Technology Education	14,619	15,210	15,410	15,410	15,810
61201 Special Ed Instruction	1,585,596	1,561,430	1,551,360	1,549,440	1,566,830
61202 Enrichment	430,270	354,520	440,270	438,780	460,870
61204 Preschool	317,360	359,230	355,850	353,850	364,750
61310 Remedial Reading/Math	398,942	406,830	427,950	427,950	440,030
61400 Summer School	65,365	65,900	65,900	64,900	65,900
61600 Tuition Payments	80,637	175,000	175,000	165,190	175,000
61900 Central Service-Instr Suppl.	134,451	145,160	145,160	145,560	141,720
62102 Guidance Services	157,051	175,060	175,060	175,060	179,430
62103 Health Services	211,224	216,230	221,630	221,630	227,180
62104 Outside Eval/Contracted Ser	227,795	230,500	230,500	200,680	230,500
62105 Speech And Hearing Services	161,879	176,870	186,500	185,500	193,500
62106 Pupil Services - Testing	0	3,000	3,000	3,000	4,200
62108 Psychological Services	302,514	330,710	296,070	295,370	317,040
62201 Curriculum Development	102,538	149,620	81,480	56,480	85,600
62202 Professional Development	24,719	36,990	36,990	36,670	34,770
62302 Media Services	55,394	71,890	72,000	71,870	70,930

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

Description	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Adopted
62310 Library	294,833	288,690	294,960	294,960	316,690
62401 Board Of Education	365,356	395,120	327,470	417,870	375,730
62402 Superintendent's Office	308,910	385,000	389,460	376,660	404,430
62404 Special Education Admin	313,207	309,370	309,660	304,660	309,620
62520 Principals' Office Services	1,092,336	1,153,120	1,214,110	1,214,240	1,216,890
62521 Support Services - Central	10,205	16,490	16,490	19,250	13,380
62523 Field Studies	11,474	13,500	13,500	13,500	13,500
62601 Business Management	303,350	368,350	371,270	371,270	379,390
62710 Plant Operations - Building	1,316,646	1,378,750	1,353,850	1,386,530	1,359,660
62801 Regular Transportation	814,574	760,070	800,070	760,070	767,940
62802 Spec Ed Transportation	153,125	150,000	150,000	159,380	150,000
63430 After School Program	36,734	40,330	40,330	40,330	40,330
63440 Athletic Program	37,291	36,390	36,390	36,390	36,390
68000 Employee Benefits	3,749,814	4,072,720	4,072,720	4,072,720	4,562,250
69000 Transfers Out To Other Fun	127,579	46,850	46,850	46,850	52,590
Total General Fund - Board	\$ 21,251,885	\$ 22,022,750	\$ 22,022,750	\$ 22,022,750	\$ 22,980,500

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.