

Town of Mansfield

Town Council Proposed Budget 2018/2019



Town Meeting - May 8, 2018

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NOTICE AND WARNING OF ANNUAL TOWN MEETING TOWN OF MANSFIELD

The Electors of the Town of Mansfield and all persons who are entitled to vote in Town Meeting mentioned in the following warning are hereby warned and notified that the Annual Town Meeting for Budget Consideration will be held on Tuesday, May 8, 2018 at the Mansfield Middle School Auditorium, at 7:00 p.m. for the following purpose:

To act upon the Proposed Budgets for the Town's fiscal year of July 1, 2018 to June 30, 2019, which Proposed Budgets were adopted by the Town Council on April 23, 2018 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this 1st day of May 2018.
Sara-Ann Chaine, Town Clerk

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$41,158,800 is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2018 to June 30, 2019.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$3,195,350 is hereby adopted as the capital improvements to be undertaken during fiscal year 2018/19 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2018 to June 30, 2019 in the amount of \$2,718,870 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, 2018 to June 30, 2019 in the amount of \$41,158,800 which proposed budget was adopted by the Council on April 23, 2018, 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, 2018 to June 30, 2019 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, 2018 to June 30, 2019 in the amount of \$3,195,350 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, 2018 to June 30, 2019 in the amount of \$2,718,870 be adopted.



**TOWN OF MANSFIELD
TOWN COUNCIL**

Paul M. Shapiro, Mayor

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

May 8, 2018

Dear Mansfield Voters:

After careful review and consideration, the Town Council adopted a General Fund Budget totaling \$52,113,240 (including a contribution of \$10,954,440 to Regional School District No. 19) for Fiscal Year 2018/19. If state revenue holds as projected in the Governor’s proposed budget, a mill rate of 31.44, an increase of 0.81 mills or 2.64% would be necessary to support Council’s adopted budget. Growth in the value of real estate properties and personal property is generating over \$235,000 dollars in tax revenue for the town. To continue its efforts to build fund balance, while the Town Council is not proposing a contribution to fund balance, the reduction in expenditures will bring the fund balance reserve to 9.4% of budgeted expenditures. As indicated in the chart below, the Council’s adopted budget represents a net decrease in expenditures of \$810,236 or 1.5% under the current fiscal year.

For municipal operations, the Council’s adopted budget maintains current town services. The Board of Education portion of the budget continues to support current class size guidelines and maintains all current programs and services.

**General Fund Budget Summary
Town Council Adopted Budget, As Proposed for FY 18/19**

	FY 17/18	Proposed FY 18/19	\$ Change	% Change
Town Operations	\$18,547,085	\$17,698,640	(\$ 848,445)	(4.6%)
Mansfield Board of Education	<u>\$23,460,160</u>	<u>\$23,460,160</u>	<u>0</u>	<u>0.0</u>
<i>Town/MBOE Budget Subtotal</i>	<i>\$42,007,245</i>	<i>\$41,158,800</i>	<i>(\$ 848,445)</i>	<i>(2.0%)</i>
Regional School District #19	\$10,916,231	\$ 10,954,440	\$ 38,209	0.4%
GRAND TOTAL	\$52,923,476	\$52,113,240	(\$ 810,236)	(1.5%)

Also at its April 23rd meeting, the Town Council adopted a Capital Fund budget of \$3,195,350 and a Capital Nonrecurring Fund (CNR) budget of \$2,718,870. The Capital Fund is used to pay for various infrastructure and other municipal projects, and to purchase municipal equipment and rolling stock. The Capital Fund also includes school facility projects. The CNR fund is used take in certain one-time revenues and to transfer monies between budgets.

The status of state aid to municipalities is still very uncertain. The Governor's proposed budget includes significant reductions to municipal aid. It is unclear whether these reductions will hold as the State works to balance its budget. The Town Council's adopted budget includes all of the Governor's proposals for State aid, reflecting a decrease in intergovernmental revenue of \$2,056,520. The General Assembly is expected to vote on the budget in early May, but that is unclear as this message is written. The two year budget that the General Assembly passed in October 2017 is actually quite favorable to Mansfield. However, the State's expenditures are expected to outstrip revenues in fiscal 2019. The budget that is before you is designed to protect Mansfield from cuts in state aid to municipalities during the fiscal year.

Developing the budget is a challenge in these difficult economic times. Understanding our structural needs and the financial constraints facing many of our citizens, we have strived to develop a responsible budget. We believe we have achieved this goal. The Council's adopted budget reflects a conscious effort to maintain the quality of our current services and programs and limit the impact on our taxpayers.

Barring further significant reductions in state aid, the mill rate would increase 0.84 mills to 31.44 mills. For the median home in Mansfield with a value of \$223,570, assessed at \$156,500 the annual taxes would be \$4,920, an increase of \$127.

THE NUMBERS:

Grand List and Estimated Changes in the Tax Warrant:

The October 1, 2017 grand list totals \$1,104,769,523. This represents an increase of \$7,479,896 or 0.68% compared to the October 2016 Grand List. This net increase in the grand list is due to a \$6,275,062 or 0.67% increase in real estate, a \$2,005,218 or 2.65% decrease in personal property, and a \$3,210,052 or 4.02% increase in motor vehicles.

Non-tax Revenues

Non-tax revenues are estimated to decrease by \$2,002,040 or 10.1%. Notable changes in revenues are as follows: State support for general government, a decrease of \$1,827,300; State support for education, a decrease of \$229,220; and other revenues, primarily charge for services, are projected to increase by \$54,480.

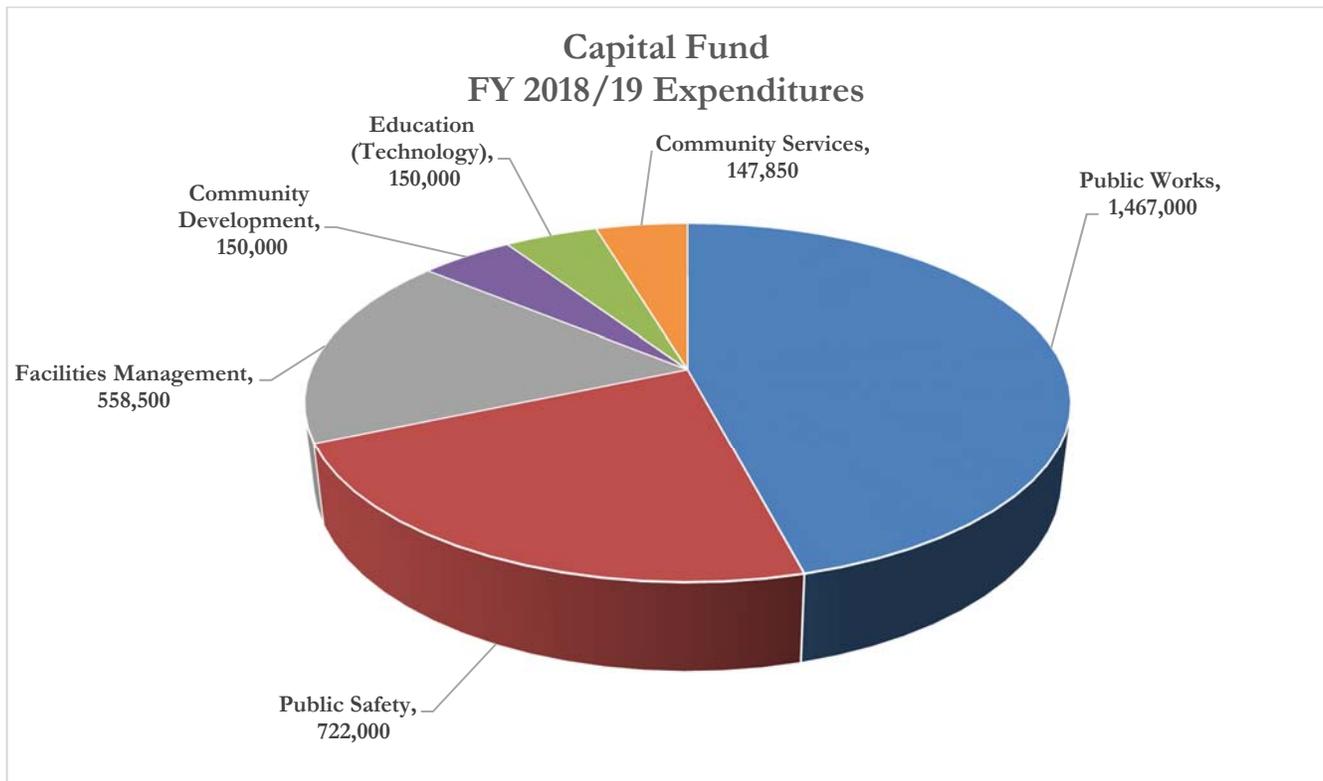
General Fund Budget:

As adopted by Council, the Town’s General Government expenditure budget is \$17,698,640, an \$848,445 or 4.6% decrease. The major cost drivers for the Town are a \$92,630 increase in the cost of health insurance; an increase of \$84,110 to maintain the Resident State Troopers program at the current staffing level; a \$45,620 increase in the cost of Other Post-Employment benefits; and a \$43,000 increase for contracted step increases. These cost increases have been offset by reductions in the capital program. The Mansfield Board of Education budget is \$23,460,160, no increase over the current year. Mansfield’s contribution to the Regional School District #19 budget totals \$10,954,440, representing an increase of \$38,209 or 0.4%. Overall, the General Fund budget as presented totals \$52,113,240, an \$810,236 or 1.5% decrease over the current year budget.

Capital Fund Budget:

The proposed Capital Fund Budget of \$3,195,350 would be funded as follows: \$2,718,870 from state and other revenue (primarily ambulance fees and property taxes) via General Fund and the Capital and Nonrecurring Fund; \$227,630 in state and federal grants; and \$248,850 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: \$1,467,000 for Public Works; \$722,000 for Public Safety; \$558,500 for Facilities Management; \$150,000 for Community Development; \$150,000 for Education (Technology Equipment); and \$147,850 for Community Services initiatives.



Capital and Nonrecurring Fund:

The proposed CNR Fund Budget totals \$2,718,870, all of which is a transfer to the Capital Fund.

The Town Council's budget presented for the Town Meeting is designed to provide quality services to our residents, while controlling expenditures to meet current economic conditions. We hope that you, the voters of Mansfield, will join us at the Town Meeting on May 8, 2018 to exercise your right to vote on the proposed budget.

Sincerely,

Paul M. Shapiro, Mayor

Officials

Mansfield Town Council

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

Mansfield Board of Education

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

Staff

John C. Carrington, Interim Town Manager
Kelly Lyman, Mansfield Superintendent of Schools
Cherie Trahan, Director of Finance

The Budget Process

1. During January 2018 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 26, 2018, the Town Manager presented his recommended budget to the Town Council including a budget message outlining the financial situation of the Town government and describing the important features of the budget plan. Also included was the budget of the Board of Education.
3. During the budget adoption process, the Town Council held numerous budget workshops with the Town Manager and various Town Department Heads. All workshops were open to the public.
4. Two Town budget information sessions were held – one on April 11, 2018 and one on May 3, 2018. A Public Hearing was held on April 9, 2018.
5. On April 23, 2018 the Town Council adopted a proposed budget for the General Fund, for the Capital Fund and for the Capital Nonrecurring Fund.
6. These three budgets are presented for consideration at this Town Meeting, May 8, 2018. This meeting shall consider the budget presented to it by the Council and may approve, lower, or raise the budget of any program. If the annual Town Meeting refuses or neglects to adopt a budget, the budget will be returned to the Council for its consideration. The Council shall return the same or a revised budget to a Town Meeting called by the Council for a date no later than ten days after the first meeting. This Town Meeting shall also approve, lower, or raise the budget of any program. Should the Town Meeting then fail or refuse to adopt a budget, the budget appropriation last proposed by the Council shall be in full effect.
7. The budget approved by the Town Meeting or adopted by the Town Council shall be subject to appeal if within 21 days after approval, electors present a petition requesting the budget be repealed and replaced by a substitute budget. The petition shall be in certain form and signed by not less than 2% of the electors as determined by the revised registry list last completed.
8. If the Town Clerk determines the petition to be sufficient, the Town Clerk shall so certify to the Town Council within five days after receipt of the petition. If insufficient, a legal notice shall be placed in a newspaper of general circulation in the Town, and no further proceedings will be necessary.

The Budget Process (con't.)

9. After certification, the question shall be submitted to a referendum of eligible voters at the budget Town Meeting. At least 10 days prior to the referendum, the Town Council shall publish notice of the referendum in a newspaper having circulation in the Town. The notice shall state the date and hours the referendum will be held, and the text of the question as it will appear. The referendum shall be held on a Tuesday.

10. If the vote to repeal succeeds, the Town Council shall, no later than midnight on June 30th, adopt a substitute budget and a substitute resolution establishing the tax rate and file such budget and resolution with the Town Clerk.

How to participate and make a motion

Commenting:

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

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

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

Making a motion:

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

What is a Program?

General Fund (Operating budget):

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

Capital Fund

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

Capital Nonrecurring Reserve Fund

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

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

	FY 17/18 Amended	FY 18/19 Proposed	Increase/Decrease	
			Amount	Percentage
Town:				
General Government:				
Operating Budget	\$ 15,750,425	\$ 15,804,630	\$ 54,205	0.3%
Capital Contribution	2,511,660	1,619,010	(892,650)	(35.5%)
Debt Contribution	285,000	275,000	(10,000)	(3.5%)
Total General Government	18,547,085	17,698,640	(848,445)	(4.6%)
Mansfield Board of Education	23,460,160	23,460,160	-	
Total Town of Mansfield	\$ 42,007,245	\$ 41,158,800	\$ (848,445)	(2.0%)

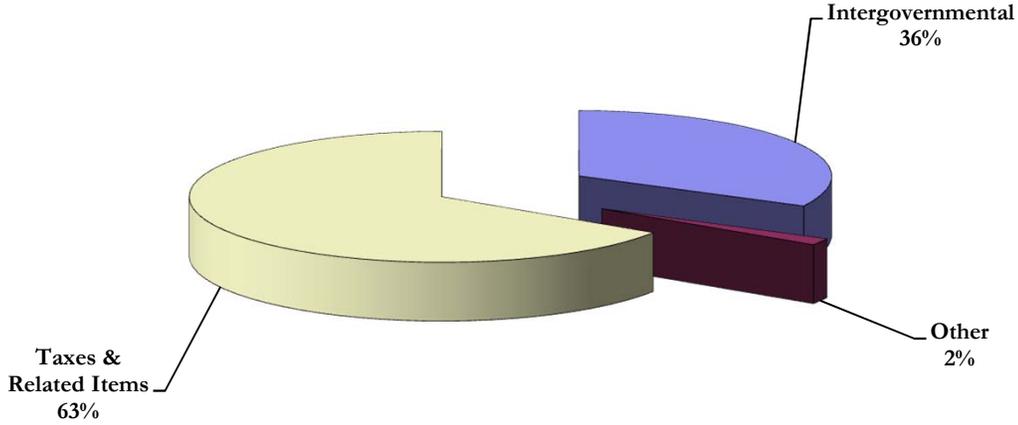
	FY 17/18 Amended	FY 18/19 Proposed	Increase/Decrease	
			Amount	Percentage
Recap:				
Contribution to Region 19	\$ 10,916,231	\$ 10,954,440	\$ 38,209	0.4%
Town Expenditures	42,007,245	41,158,800	(848,445)	(2.0%)
Total Commitments	\$ 52,923,476	\$ 52,113,240	\$ (810,236)	(1.5%)

Town of Mansfield
Estimated Tax Warrant and Levy
FY 2018/19

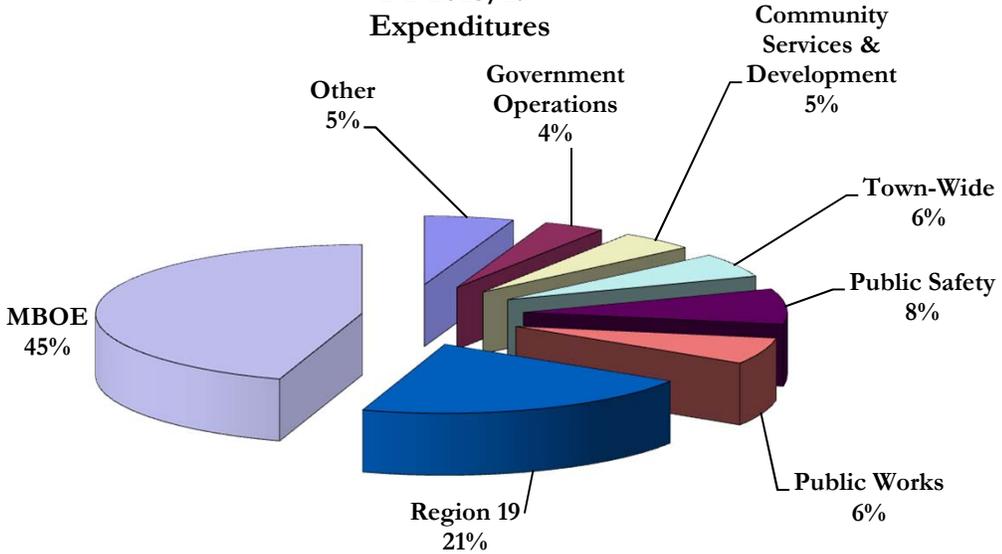
Amount to Raise by Taxation		Dollars	Equiv. Mill Rate
1. Proposed Budget			
Mansfield School Board	\$ 23,460,160		
Town General Government	17,698,640		
Total Town	41,158,800		
Region 19 General Fund Contribution	10,954,440		
Total Expenditure Budgets		\$ 52,113,240	47.17
2. Plus: Fund Balance Reserve		-	
3. Less:			
Tax Related Items	680,000		
Non-Tax Revenues	17,852,610		
App. Of Fund Balance	-		
Total Other Revenues		18,532,610	16.78
Amount to Raise by Taxes (current levy)		\$ 33,580,630	30.40
Tax Warrant Computation			
1. Amount to Raise by Taxes (current levy)		\$ 33,580,630	30.40
2. Amount of Abatement		581,000	0.53
3. Reserve for Uncollected Taxes		587,661	0.53
4. Release Reserve for Tax Appeals		(65,313)	(0.06)
5. Elderly Programs		50,000	0.05
6. Estimated Pro-rated Assessments		-	
Total Tax Warrant		\$ 34,733,978	31.44

Mill Rate Computation			
1.	Tax Warrant	34,733,978	
			=
2.	Taxable Grand List - RE & PP	1,104,769,523	31.44
	Proposed Mill Rate	31.44	
	Current Mill Rate	30.63	
	Increase (Decrease)	0.81	
	Percent Increase (Decrease)	2.64%	

**General Fund
FY 2018/19
Revenues**



**General Fund
FY 2018/19
Expenditures**

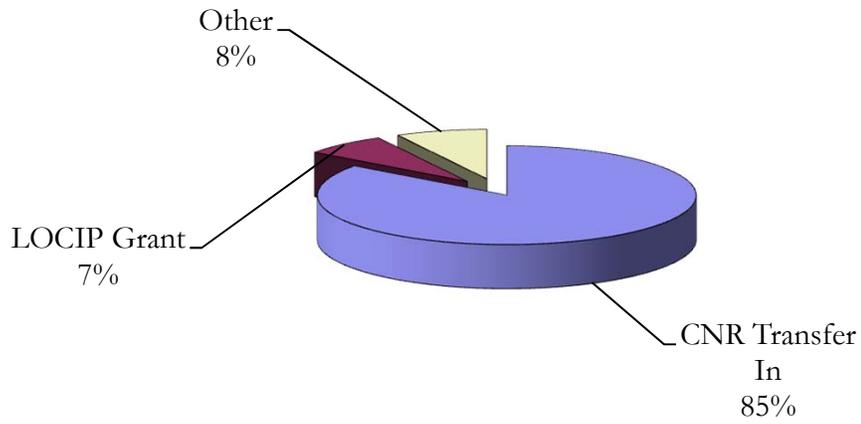


**Town of Mansfield
Budget in Brief
Summary of Revenues and Expenditures**

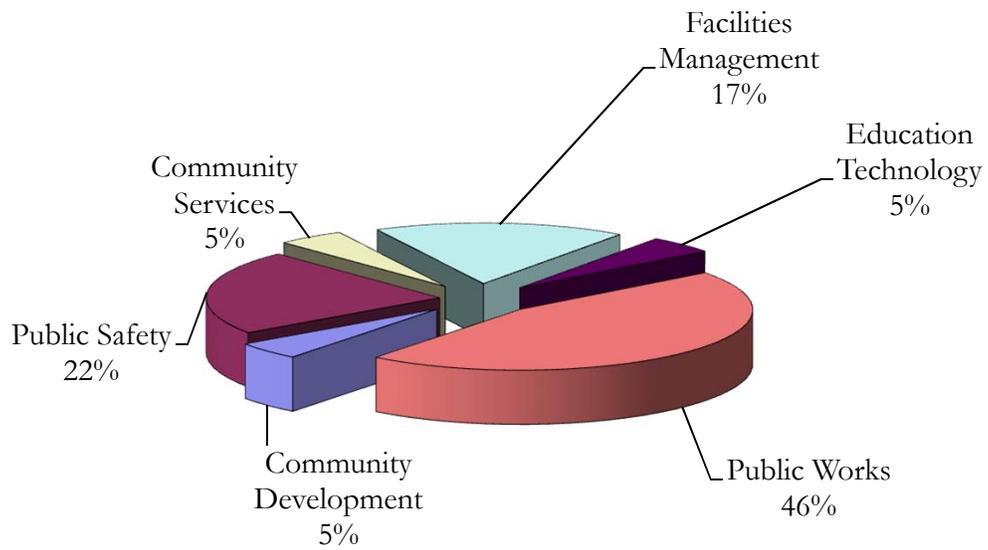
2018/19 over 2017/18

	FY 17/18 Amended	FY 18/19 Proposed	Increase/Decrease	
			Amount	Percentage
<u>Revenues:</u>				
Taxes and Related Items	\$ 33,287,226	\$ 34,260,630	\$ 973,404	2.9%
Intergovernmental	19,047,980	16,991,460	(2,056,520)	(10.8%)
Other Revenues	806,670	861,150	54,480	6.8%
Total Revenues	<u>\$ 53,141,876</u>	<u>\$ 52,113,240</u>	<u>\$ (1,028,636)</u>	<u>(1.9%)</u>
<u>Expenditures:</u>				
General Government	\$ 1,906,140	\$ 1,940,630	\$ 34,490	1.8%
Public Safety	4,223,420	4,340,620	117,200	2.8%
Public Works	3,215,870	3,227,610	11,740	0.4%
Community Services	1,643,370	1,682,050	38,680	2.4%
Community Development	722,930	733,180	10,250	1.4%
Mansfield Board of Education	23,460,160	23,460,160	-	0.0%
Town-Wide Expenditures	2,982,305	2,944,800	(37,505)	(1.3%)
Other Financing Uses	3,686,780	2,829,750	(857,030)	(23.2%)
State Assessment-Teacher's Retirement	166,270	-	(166,270)	100.0%
Total Town of Mansfield	<u>42,007,245</u>	<u>41,158,800</u>	<u>(848,445)</u>	<u>(2.0%)</u>
Contributions to Region 19	10,916,231	10,954,440	38,209	0.4%
Total General Fund	<u>\$ 52,923,476</u>	<u>\$ 52,113,240</u>	<u>\$ (810,236)</u>	<u>(1.5%)</u>
Net Increase to Fund Balance	<u>\$ 218,400</u>	<u>\$ -</u>	<u>\$ (218,400)</u>	

**Capital Fund
FY 2018/19 Revenues**



**Capital Fund
FY 2018/19 Expenditures**



**Town of Mansfield
Capital Fund Budget Summary
FY 2018/19**

	FY 17/18 Adopted	FY 18/19 Proposed
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 3,282,150	\$ 2,718,870
Town Aid Road Grant	130,000	
Infrastructure Grant (LOCIP)	357,700	227,630
Other	212,930	248,850
	\$ 3,982,780	\$ 3,195,350

	FY 17/18 Adopted	FY 18/19 Proposed
Estimated Expenditures:		
General Government	\$ 50,000	\$ -
Public Safety	504,600	722,000
Public Works	1,397,350	1,467,000
Facilities Management (Town/Schools)	1,290,900	558,500
Community Services	214,930	147,850
Community Development	325,000	150,000
Education	200,000	150,000
	\$ 3,982,780	\$ 3,195,350

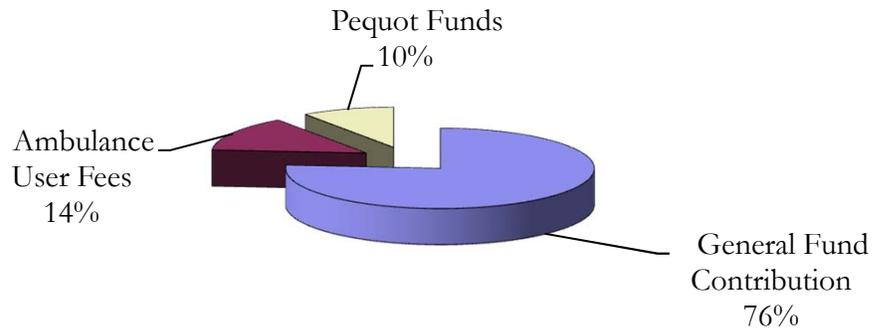
Town of Mansfield
Capital Projects Fund Financing Plan - 2018/19

	Budget 2018/19	LOCIP	CNR Fund	Other Funds
Public Safety				
Fire and Emergency Services				
Communication Equipment	7,000			7,000
Fire Ponds	5,000		5,000	
Personal Protective Equipment	15,000		15,000	
Replacement Admin Vehicle	35,000		35,000	
Replacement of Rescue 207(Comman	60,000		60,000	
Replacement of ET 407	600,000		600,000	
Total Public Safety	722,000	-	715,000	7,000
Public Works				
Bucket Loader	180,000			180,000
Engineering CAD Upgrades	25,000		25,000	
Fleet Vehicle	24,000		24,000	
Guiderails Imprv/Replacements	50,000		50,000	
Hillyndale Road Bridge	86,000		86,000	
Pickup/Small Dump Truck	35,000		35,000	
Road Drainage & MS4 Requirements	60,000		60,000	
Road/Resurfacing	890,000	227,630	662,370	
Skidsteer	52,000	-	52,000	
Transp/Walkways per Town's Priority	40,000		40,000	
Trees	25,000		25,000	
Total Public Works	1,467,000	227,630	1,059,370	180,000
Facilities Management				
Town				
Animal Shelter Building Repairs	10,000		10,000	
Brick Repairs	7,000		7,000	
Bus Garage Building Repairs	8,000			8,000
Comm Center Building Repairs	65,000		65,000	
Custodial Equipment	10,000		10,000	
Day Care Building Repairs	11,000		11,000	
Fire Stations Building Repairs	30,000		30,000	
Fleet Trucks	40,000		40,000	

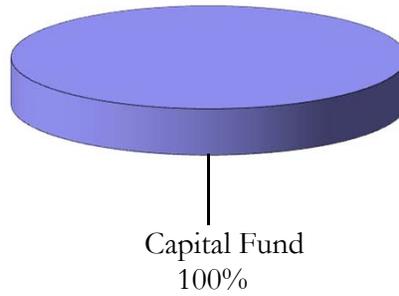
**Town of Mansfield
Capital Projects Fund Financing Plan - 2018/19**

	Budget 2018/19	LOCIP	CNR Fund	Other Funds
Facilities Management (cont'd)				
Indoor Air Quality Testing	5,000		5,000	
Maintenance Projects	13,000		13,000	
Oil Tank Repairs	15,000		15,000	
Park Building Repairs	22,500		22,500	
Replacement Forklift	30,000		30,000	
Roof Repairs	15,000		15,000	
Security Improvements	10,000		10,000	
Storage Upgrades	7,000		7,000	
Town Hall Building Repairs	25,000		25,000	
Tractor Replacement	10,000		10,000	
Education				
School Building Project-Architect	110,000		110,000	
School Building Maintenance	115,000		115,000	
Total Facilities Management	558,500	-	550,500	8,000
Community Services				
Fitness - Equipment	53,850			53,850
Invasive Control	14,000		14,000	
Park Improvements	30,000		30,000	
Playscapes and Playground Surfacing	50,000		50,000	
Total Community Services	147,850	-	94,000	53,850
Community Development				
Storrs Center Reserve	150,000		150,000	
Total Community Develop.	150,000	-	150,000	-
Education				
Technology Infrastructure	150,000		150,000	
Total Education	150,000	-	150,000	-
TOTAL C.I.P. 2018/19	\$ 3,195,350	\$ 227,630	\$ 2,718,870	\$ 248,850

**Capital Nonrecurring Reserve Fund
FY 2018/19
Revenues**



**Capital Nonrecurring Reserve Fund
FY 2018/19
Expenditures**



Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2018/19

	FY 16/17	FY 17/18	FY 17/18	FY 18/19
	Actual	Adopted	Estimated	Proposed
Sources:				
General Fund Contribution	\$ 3,064,240	\$ 2,491,660	\$ 2,511,660	\$ 1,619,010
Board Contribution	122,000	.	.	.
Ambulance User Fees	334,404	300,000	300,000	300,000
Other	14,711		18,306	
Sewer Assessments	913	500	500	500
Sweep of CIP Balances			399,860	
Pequot Funds	204,996	205,000	205,000	205,000
Total Sources	3,741,264	2,997,160	3,435,326	2,124,510
Uses:				
Operating Transfers Out:				
Management Services Fund	192,600	-	-	-
Capital Fund	3,100,567	2,957,150	2,977,150	2,568,870
Capital Fund-Storrs Ctr Reserve	175,000	325,000	325,000	150,000
Total Uses	3,468,167	3,282,150	3,302,150	2,718,870
Excess/(Deficiency)	273,097	(284,990)	133,176	(594,360)
Fund Balance/(Deficit) July 1	242,192	515,289	515,289	648,465
Fund Balance, June 30	<u>\$ 515,289</u>	<u>\$ 230,299</u>	<u>\$ 648,465</u>	<u>\$ 54,105</u>

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INTENTIONALLY**

PROGRAM BUDGETS

General Fund

Capital Fund

Capital Nonrecurring Reserve Fund

**Town of Mansfield
General Fund Program Budget
Fiscal Year 2018/19**

Prg #	Program	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 Proposed
11100	Legislative	100,968	130,600	130,600	130,780	103,930
12100	Municipal Management/HR	366,873	320,100	238,100	231,280	311,530
13100	Town Attorney	79,168	85,000	85,000	90,600	85,000
13200	Probate	8,239	8,870	8,870	8,870	8,870
15100	Town Clerk	229,851	212,350	225,900	226,825	205,420
15200	Registrars/General Elections	76,472	67,710	63,940	63,940	66,220
16000	Finance	839,092	939,850	946,530	944,565	945,210
16600	Information Technology	11,382	207,200	207,200	195,110	214,450
21200	Police Services	1,580,685	1,719,430	1,715,440	1,715,440	1,766,760
21300	Animal Control	91,507	109,820	104,450	104,450	110,860
22101	Fire Prevention	149,256	191,000	192,740	192,740	202,580
22160	Fire & Emergency Services	1,938,898	2,138,400	2,141,360	2,100,770	2,190,390
23100	Emergency Management	59,586	68,470	69,430	69,682	70,030
30000	Public Works	2,242,819	2,295,630	2,291,540	2,296,060	2,304,700
30800	Building & Housing Inspection	284,942	373,380	375,770	368,660	373,760
30900	Facilities Management	886,988	917,030	924,330	925,900	922,910
41200	Health Regulations & Inspection	135,470	138,590	138,590	138,590	137,900
42100	Human Services	665,592	741,320	715,390	715,390	745,750
43100	Library Services	740,584	742,950	743,690	743,690	753,100
45000	Grants To Area Agencies	45,800	45,700	45,700	45,700	45,300
51100	Planning & Development	312,926	334,750	340,760	331,520	355,120
58000	Boards and Commissions	4,163	6,400	6,400	6,400	4,300
60600	Teachers Retirement Board		166,270	166,270		
71000	Employee Benefits	3,020,454	2,640,510	2,617,150	2,625,090	2,687,640
72000	Insurance	214,449	193,190	193,190	208,213	214,160
73000	Contingency		85,785	171,965		43,000
Other Financing Uses:						
92000	Senior Programs	5,000	5,000	5,000	5,000	5,000
92000	Revaluation	25,000	25,000	25,000	25,000	25,000
92000	Downtown Partnership	125,000	132,000	132,000	132,000	132,000
92000	Parks & Recreation	522,950	536,020	536,020	536,020	536,020
92000	Town Aid Road				210,000	
92000	Debt Service Fund	285,000	285,000	285,000	285,000	275,000

**Town of Mansfield
General Fund Program Budget
Fiscal Year 2018/19**

Prg #	Program	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 Proposed
92000	Capital Fund	2,889,240	2,166,660	2,186,660	2,186,660	1,469,010
92000	Storrs Center Reserve	175,000	325,000	325,000	325,000	150,000
92000	Cemetery Fund	20,000	20,000	20,000	20,000	20,000
92000	Medical Pension Trust Fund	42,000	44,100	44,100	93,600	89,720
92000	Transit Services Fund	142,050	128,000	128,000	128,000	128,000

Mansfield Board of Education:

60001	Education - K to 8	22,980,500	23,460,160	23,460,160	23,460,160	23,460,160
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Total General Fund Budget	\$ 41,297,904	\$ 42,007,245	\$ 42,007,245	\$ 41,886,705	\$ 41,158,800
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**Town of Mansfield
Capital Fund Program Budget
Fiscal Year 2018/19**

Program		FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 Proposed
1	General Government	\$ 163,830	\$ 50,000	\$ 70,000	\$ 17,180	\$ -
2	Community Development	175,000	325,000	325,000	325,000	150,000
3	Public Safety	578,550	504,600	504,600	440,500	722,000
4	Community Services	119,790	214,930	214,930	139,930	147,850
5	Public Works	1,358,000	1,397,350	1,397,350	1,397,350	1,467,000
6	Facilities Management	2,052,000	1,290,900	1,290,900	1,082,960	558,500
7	Education (Technology)	150,000	200,000	200,000	200,000	150,000
Total Proposed CP Budget		<u>\$ 4,597,170</u>	<u>\$ 3,982,780</u>	<u>\$ 4,002,780</u>	<u>\$ 3,602,920</u>	<u>\$ 3,195,350</u>

**Town of Mansfield
Capital Nonrecurring Reserve Fund Program Budget
Fiscal Year 2018/19**

Program		FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 Proposed
1	Management Services Fund	\$ 192,600	\$ -	\$ -	\$ -	\$ -
2	Capital Fund	3,275,567	3,282,150	3,302,150	2,902,290	2,718,870
Total Proposed CNR Budget		<u>\$ 3,468,167</u>	<u>\$ 3,282,150</u>	<u>\$ 3,302,150</u>	<u>\$ 2,902,290</u>	<u>\$ 2,718,870</u>

**SUPPLEMENTAL
INFORMATION**

**Town of Mansfield
Budget in Brief
Grand List Comparison
Fiscal Year 2018/19**

	Net Abstract 10/1/2016	Net Abstract * 10/1/2017	Change	% Change
Real Estate	\$ 941,685,484	\$ 947,960,546	\$ 6,275,062	0.67%
Personal Property	75,746,298	73,741,080	(2,005,218)	(2.65%)
Motor Vehicles	79,857,845	83,067,897	3,210,052	4.02%
Grand Totals	<u>\$1,097,289,627</u>	<u>\$1,104,769,523</u>	<u>\$7,479,896</u>	<u>0.68%</u>

* The Grand List totals are the final figures signed by the Assessor *after* changes made by

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

**Top Ten Taxpayers
October 1, 2017 Grand List**

The list percentages are calculated by dividing the individual property assessment by the October 1, 2017 Net Grand List Total of \$1,104,769,523.

PROPERTY OWNER	DESCRIPTION	ASSESSMENT	% OF TAXABLE GRAND LIST
EDR Storrs LLC	Apartment Condos	\$ 37,571,870	3.40%
Connecticut Light & Power	Public Utility	35,117,770	3.18%
SCT Storrs Center I LLC	Price Chopper/Commerical	26,909,710	2.44%
EDR Storrs II LLC	Retail Condos	26,733,000	2.42%
Eastbrook F LLC (et al)	Eastbrook Mall	13,158,500	1.19%
Storrs Acquisition LLC	Apartments	9,644,900	0.87%
EDR Storrs IC LLC	Apartment Condos	9,354,800	0.85%
Celeron Sq Assoc LLC	Apartments	8,935,200	0.81%
United Illuminating Company	Public Utility	8,429,120	0.76%
Uniglobe Investment LLC	Apartments	8,308,100	0.75%
Total Top Ten Assessments		<u>\$ 184,162,970</u>	<u>16.67%</u>

**Town of Mansfield
Revenue Summary by Source**

Description	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 Proposed
40101 Current Year Levy	28,638,230	29,751,866	29,751,866	29,751,866	30,724,385
40102 Prior Year Levy	172,350	200,000	200,000	200,000	200,000
40103 Interest & Lien Fees	186,410	140,000	140,000	140,000	140,000
40104 Motor Vehicle Supplement	322,717	255,000	255,000	300,000	300,000
40105 Susp. Coll. Taxes - Trnsc.	11,753	6,000	6,000	8,000	8,000
40106 Susp. Coll. Int. - Trnsc.	9,408	4,000	4,000	7,000	7,000
40109 Collection Fees	34,613	25,000	25,000	25,000	25,000
40110 Current Yr Levy-Storrs Center	3,144,643	3,472,330	3,472,330	3,472,330	3,437,245
40111 CY Levy-Storrs Ctr Abatement	(671,000)	(606,000)	(606,000)	(606,000)	(581,000)
40115 Private Hospitals Levy	-	39,030	39,030	-	-
Total Taxes and Related Items	31,849,124	33,287,226	33,287,226	33,298,196	34,260,630
40201 Misc Licenses & Permits	3,111	2,970	2,970	2,800	2,800
40202 Sport Licenses	173	200	200	200	200
40203 Dog Licenses	10,100	8,000	8,000	9,100	9,100
40204 Conveyance Tax	199,201	145,000	145,000	170,000	155,000
40210 Subdivision Permits	3,550	2,000	2,000	500	2,000
40211 Zoning/Special Permits	12,470	15,000	15,000	10,000	15,000
40212 Zba Applications	800	1,000	1,000	400	800
40214 Iwa Permits	5,490	4,000	4,000	2,500	4,000
40224 Road Permits	1,150	1,500	1,500	1,500	1,500
40230 Building Permits	167,327	200,000	200,000	200,000	200,000
40231 Adm Cost Reimb-permits	346	200	200	300	200
40232 Housing Code Permits	166,385	125,000	125,000	125,550	125,000
40233 Housing Code Penalties	200	500	500	-	-
40234 Landlord Registrations	2,600	1,000	1,000	1,015	1,000
Total Licenses and Permits	572,903	506,370	506,370	523,865	516,600
40352 Payment In Lieu Of Taxes	4,578				
Total Fed. Support Gov	4,578				
40401 Education Assistance	9,960,464	6,224,060	6,224,060	8,623,717	8,665,200
40414 Special Education Grant		2,918,760	2,918,760		
40416 SPED Grant Pass-Thru-R19		(198,200)	(198,200)		
40417 SPED Grant Pass-Thru-MBOE		(50,200)	(50,200)		
Total State Support Education	9,960,464	8,894,420	8,894,420	8,623,717	8,665,200

**Town of Mansfield
Revenue Summary by Source**

Description	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 Proposed
40450 State Support - Town		200	200	200	200
40451 Pilot - State Property	7,131,699	6,676,330	6,676,330	5,094,973	5,094,970
40452 Pilot - Select Payment	2,516,331	2,630,450	2,630,450	2,516,331	2,516,330
40454 Circuit Crt-parking Fines	1,950	500	500	500	500
40455 Circuit Breaker	46,608	48,000	48,000	48,000	48,000
40457 Library - Connecticutcard/ill	11,934	8,860	8,860	8,860	
40462 Disability Exempt Reimb	1,032	1,200	1,200	1,200	1,000
40465 Emerg Mgmt Perf. Grant	12,887	12,700	12,700	12,877	12,700
40469 Veterans Reimb	7,024	7,190	7,190	7,190	7,200
40470 State Revenue Sharing	525,280	756,130	756,130		
40471 Municipal Stablization Grant				1,626,768	636,360
40458 State Support - Other	6,841				
40494 Judicial Revenue Distribution	8,600	12,000	12,000	12,000	9,000
40496 Pilot-holinko Estates	10,000			2,500	
40551 Pilot - Senior Housing	20,136				
Total State Support Gov	10,300,322	10,153,560	10,153,560	9,331,399	8,326,260
40605 Region 19 Financial Serv	99,430				
40606 Health District Services	27,844				
40610 Recording	57,527	55,000	55,000	55,000	55,000
40611 Copies Of Records	13,170	12,320	12,320	12,320	12,320
40612 Vital Statistics	15,971	12,000	12,000	12,000	12,000
40613 Sale Of Maps/regs	836				
40620 Police Service	48,204	30,000	30,000	30,000	20,000
40622 Redemption/Release Fees	1,365	1,000	1,000	1,000	1,000
40625 Animal Adoption Fees	355	900	900	900	900
40640 Lost & Damaged Books/materials	1,507	1,320	1,320	1,320	1,400
40641 Fines on overdue books	9,229	8,130	8,130	8,130	8,500
40644 Parking Plan Review Fee	2,110	500	500	700	500
40650 Blue Prints	10	200	200	200	200
40663 Zoning Regulations	93	150	150	100	150
40671 Day Care Grounds Maintenance	12,580	12,580	12,580	12,580	14,300
40674 Charge for Services	7,345	6,100	6,100	6,100	5,700
40678 Celeron Sq Assoc Bikepath Main	2,700	2,700	2,700	2,700	2,700
40683 Sale of Merchandise		100	100	100	80
40684 Cash Overage/Shortage	20				
40699 Fire Safety Code Fees	29,051	15,000	15,000	28,000	17,000
Total Charge for Services	329,347	158,000	158,000	171,150	151,750
40702 Parking Tickets - Town	512	4,500	4,500	4,500	4,500
40705 Town Parking Fines-Storrs Center	11,264				
40711 Landlord Registration Penalty		90	90	90	90
40713 Nuisance Ordinance	21,405	15,000	15,000	15,000	15,000
40714 Littering Ordinance	90				
40715 Ordinance Violation Penalty	13,759	2,500	2,500	12,340	3,000
40717 Possession Alcohol Ordinance	2,970	2,250	2,250	2,250	2,250

**Town of Mansfield
Revenue Summary by Source**

Description	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 Proposed
40718 Open Liquor Container Ordin	1,870	1,800	1,800	1,800	1,800
40719 Special Public Safety Service	15				
40723 Citations and Fees	300	200	200		200
Total Fines and Forfeitures	52,185	26,340	26,340	35,980	26,840
40804 Rent - Historical Soc		2,000	2,000	2,000	2,000
40807 Rent - Town Hall	100				
40808 Rent - Senior Center		100	100	100	100
40817 Telecom Services Payment	40,225	41,000	41,000	41,000	41,000
40820 Interest Income	106,245	50,000	50,000	100,000	100,000
40824 Sale Of Supplies	9	20	20	20	20
40825 Rent - R19 Maintenance	2,790	2,790	2,790	2,790	2,790
40890 Other	10,719	2,500	2,500	2,500	2,500
40895 Consultant Fees Reimbursement	8,440	15,000	15,000		15,000
Total Miscellaneous	168,528	113,410	113,410	148,410	163,410
40928 School Cafeteria	2,500	2,550	2,550	2,550	2,550
Total Operating Transfers In	2,500	2,550	2,550	2,550	2,550
Total General Fund - Town	53,239,951	53,141,876	53,141,876	52,135,267	52,113,240

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

Description	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 Proposed
Noncertif.	\$ 1,222	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Misc Benefits	40,684	41,900	41,900	41,660	42,180
Prof & Tech Services	42,500	70,990	70,990	70,990	44,900
Other Purch Services	15,739	15,210	15,210	15,310	14,350
Office Supplies	-	200	200	520	200
Other Supplies	823	1,300	1,300	1,300	1,300
Legislative	100,968	130,600	130,600	130,780	103,930
Salaries and Wages	315,483	275,140	193,140	193,410	271,580
Misc Benefits	24,581	17,220	17,220	11,990	12,600
Prof & Tech Services	16,191	17,250	17,250	17,250	17,250
Other Purch Services	4,179	3,000	3,000	1,530	3,000
School/Library Books	415	600	600	600	600
Office Supplies	2,528	4,790	4,790	4,500	4,500
Other Supplies	3,496	2,100	2,100	2,000	2,000
Municipal Management/HR	366,873	320,100	238,100	231,280	311,530
Prof & Tech Services	79,168	85,000	85,000	90,600	85,000
Town Attorney	79,168	85,000	85,000	90,600	85,000
Other Purch Services	8,239	8,870	8,870	8,870	8,870
Probate	8,239	8,870	8,870	8,870	8,870
Salaries and Wages	202,311	179,770	193,320	193,320	172,840
Misc Benefits	875	940	940	1,215	1,440
Prof & Tech Services	4,491	4,000	4,000	4,000	4,000
Other Purch Services	5,886	11,000	26,000	26,650	25,500
School/Library Books	178	190	190	190	190
Office Supplies	1,110	950	950	950	950
Equipment	15,000	15,500	500	500	500
Town Clerk	229,851	212,350	225,900	226,825	205,420
Salaries and Wages	45,320	41,600	37,830	37,830	40,110
Misc Benefits	6,634	7,170	7,170	7,170	6,360
Repairs/Maintenance	2,060	2,000	2,000	2,000	2,000
Other Purch Services	19,101	13,230	13,230	13,230	13,730
Office Supplies	852	580	580	580	580
Other Supplies	890	1,000	3,130	3,130	3,440
Equipment	1,615	2,130	-	-	-
Registrars/General Elections	76,472	67,710	63,940	63,940	66,220

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 Proposed
Salaries and Wages	711,482	961,990	968,670	968,670	968,540
Benefits	-	254,280	254,280	254,280	255,450
Misc Benefits	6,778	9,890	9,890	9,925	9,950
Prof & Tech Services	22,486	42,200	42,200	42,200	42,200
Other Purch Services	77,643	77,720	86,420	86,420	86,420
School/Library Books	1,067	1,570	1,570	1,570	1,570
Office Supplies	7,873	11,080	11,080	9,080	9,080
Other Supplies	-	-	1,000	1,000	1,000
Equipment	11,763	10,200	500	500	500
Shared Services	-	(429,080)	(429,080)	(429,080)	(429,500)
Finance	839,092	939,850	946,530	944,565	945,210
Cert Wages	-	138,460	138,460	138,460	138,460
Salaries and Wages	-	254,310	254,310	254,310	254,470
Benefits	-	118,630	118,630	118,630	120,230
Misc Benefits	3	2,250	2,250	2,225	2,250
Prof & Tech Services	11,330	9,000	9,000	10,000	9,000
Repairs/Maintenance	-	3,250	3,250	3,300	3,300
Other Purch Services	-	140,740	168,500	163,260	169,500
Office Supplies	49	8,150	8,150	7,200	7,100
Other Supplies	-	100	100	100	100
Equipment	-	77,760	50,000	50,000	50,000
Shared Services	-	(545,450)	(545,450)	(552,375)	(539,960)
Information Technology	11,382	207,200	207,200	195,110	214,450
Salaries and Wages	44,288	73,650	69,660	69,660	36,880
Misc Benefits	3,605	9,280	9,280	9,280	9,280
Repairs/Maintenance	1,519	1,600	1,600	1,600	1,600
Other Purch Services	1,530,408	1,631,100	1,633,000	1,633,000	1,717,100
Office Supplies	215	650	650	650	650
Other Supplies	300	500	500	500	500
Equipment	350	2,650	750	750	750
Police Services	1,580,685	1,719,430	1,715,440	1,715,440	1,766,760

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 Proposed
Salaries and Wages	85,056	102,000	96,630	96,630	103,040
Misc Benefits	314	960	960	960	960
Prof & Tech Services	2,528	3,000	3,000	3,000	3,000
Repairs/Maintenance	184	-	-	-	-
Other Purch Services	3,140	2,370	2,370	2,370	2,370
Food Service Supplies	56	300	300	300	300
Building Supplies	130	650	650	650	650
Other Supplies	99	540	540	540	540
Animal Control	91,507	109,820	104,450	104,450	110,860
Salaries and Wages	109,143	136,670	138,410	138,410	140,250
Misc Benefits	5,120	6,450	6,450	6,450	6,450
Purch Property Services	23,083	35,000	35,000	35,000	43,000
Repairs/Maintenance	50	300	300	300	300
Other Purch Services	700	1,200	4,700	4,700	4,700
School/Library Books	2,284	1,650	1,650	1,650	1,650
Office Supplies	872	1,100	1,100	1,100	1,100
Other Supplies	4,109	4,750	4,750	4,750	4,750
Equipment	3,895	3,880	380	380	380
Fire Prevention	149,256	191,000	192,740	192,740	202,580
Salaries and Wages	1,620,247	1,742,790	1,745,750	1,745,750	1,801,930
Misc Benefits	41,945	56,450	56,450	44,900	50,050
Prof & Tech Services	14,822	21,770	21,770	19,750	22,770
Purchased Property Services	10,169	10,830	10,830	10,450	13,880
Repairs/Maintenance	85,791	101,880	101,880	91,880	101,880
Insurance	6,307	6,710	6,710	6,710	-
Other Purch Services	97,347	97,430	97,430	97,430	97,440
School/Library Books	259	400	400	400	800
Office Supplies	21,709	24,640	24,640	24,500	24,640
Energy	(541)	-	-	-	-
Building Supplies	1,856	2,500	2,500	2,500	2,500
Rolling Stock Supplies	31,525	52,000	52,000	35,000	52,000
Other Supplies	4,436	14,000	14,000	14,500	15,500
Equipment	3,026	7,000	7,000	7,000	7,000
Fire & Emergency Services	1,938,898	2,138,400	2,141,360	2,100,770	2,190,390

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 Proposed
Salaries and Wages	57,410	64,630	65,590	65,590	66,190
Misc Benefits	200	700	700	952	700
Repairs/Maintenance	1,717	1,900	1,900	1,900	1,900
Office Supplies	95	500	500	500	500
Other Supplies	164	740	740	740	740
Emergency Management	59,586	68,470	69,430	69,682	70,030
Salaries and Wages	1,673,481	1,749,550	1,745,460	1,753,630	1,760,270
Misc Benefits	20,720	23,480	23,480	22,680	22,630
Prof & Tech Services	2,065	3,000	3,000	3,000	3,000
Purch Property Services	240	3,000	3,000	3,000	2,000
Repairs/Maintenance	2,028	1,000	1,000	1,000	1,000
Other Purch Services	39,552	42,100	61,600	61,600	64,500
Instructional Supplies	1,197	900	900	900	1,500
School/Library Books	820	700	700	700	400
Office Supplies	4,501	6,750	6,750	7,000	6,750
Land/Rd Maint Supplies	8,742	9,000	9,000	9,000	58,850
Energy	195,000	195,000	195,000	195,000	195,000
Building Supplies	10,925	16,850	16,850	13,750	4,000
Rolling Stock Supplies	180,894	173,000	173,000	173,000	170,000
Other Supplies	46,181	39,500	39,500	39,500	2,500
Equipment	56,473	31,800	12,300	12,300	12,300
Public Works	2,242,819	2,295,630	2,291,540	2,296,060	2,304,700
Salaries and Wages	277,648	361,820	364,210	357,100	362,200
Misc Benefits	1,806	3,410	3,410	3,410	3,410
Prof & Tech Services	-	1,100	1,100	1,100	1,100
Other Purch Services	-	1,350	1,350	1,350	1,350
School/Library Books	2,314	2,500	2,500	2,500	2,500
Office Supplies	1,701	1,650	1,650	1,650	1,650
Other Supplies	445	450	450	450	450
Equipment	1,028	1,100	1,100	1,100	1,100
Building & Housing Inspect.	284,942	373,380	375,770	368,660	373,760

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

Description	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 Proposed
Noncertif.	387,791	400,300	401,180	402,750	403,200
Salaries and Wages	23,654	14,780	21,200	21,200	17,220
Misc Benefits	2,995	6,370	6,370	6,350	6,350
Purch Property Services	70,120	52,930	52,930	53,430	53,970
Repairs/Maintenance	41,112	68,880	68,880	68,880	68,880
Other Purch Services	99,378	94,070	94,070	93,590	93,590
Office Supplies	6,602	6,200	6,200	6,200	6,200
Energy	224,800	220,000	220,000	220,000	220,000
Building Supplies	29,751	51,500	51,500	51,500	51,500
Other Supplies	60	500	1,500	1,500	1,500
Equipment	725	1,000	-	-	-
Misc Expenses & Fees	-	500	500	500	500
Facilities Management	886,988	917,030	924,330	925,900	922,910
Other Purch Services	135,470	138,590	138,590	138,590	137,900
Health Regs & Inspections	135,470	138,590	138,590	138,590	137,900
Cert Wages	(15,780)	(15,780)	(15,780)	(15,780)	(15,780)
Noncertif.	617	1,500	1,500	1,500	1,500
Salaries and Wages	589,159	638,830	612,900	612,900	653,960
Misc Benefits	6,432	9,150	9,150	9,150	8,900
Prof & Tech Services	5,705	8,500	8,500	8,500	6,500
Other Purch Services	3,384	4,500	4,500	4,500	4,850
School/Library Books	479	550	550	550	550
Office Supplies	6,329	5,750	5,750	5,750	5,750
Other Supplies	8,566	12,040	12,040	12,040	12,040
Equipment	1,422	1,280	1,280	1,280	2,480
Misc Expenses & Fees	59,279	75,000	75,000	75,000	65,000
Human Services	665,592	741,320	715,390	715,390	745,750
Salaries and Wages	592,986	593,750	594,490	594,490	603,900
Misc Benefits	2,749	3,060	3,060	3,060	3,110
Prof & Tech Services	2,073	1,500	1,500	1,500	1,500
Other Purch Services	840	750	33,750	33,750	33,700
Instructional Supplies	6,553	6,600	6,600	6,600	6,600
School/Library Books	101,511	103,290	103,290	103,290	103,290
Equipment	33,872	34,000	1,000	1,000	1,000
Library Services	740,584	742,950	743,690	743,690	753,100

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 Proposed
Contrib to Area Agencies	45,800	45,700	45,700	45,700	45,300
Contributions-Area Agencies	45,800	45,700	45,700	45,700	45,300
Salaries and Wages	271,198	273,160	279,170	279,170	280,370
Misc Benefits	7,089	13,720	13,720	12,360	12,590
Prof & Tech Services	24,081	35,900	35,900	28,150	37,650
Other Purch Services	9,280	10,320	10,320	10,000	22,260
School/Library Books	409	100	100	-	100
Office Supplies	531	1,550	1,550	1,680	2,150
Other Supplies	-	-	-	160	-
Equipment	338	-	-	-	-
Planning & Development	312,926	334,750	340,760	331,520	355,120
Misc Expenses & Fees	4,163	6,400	6,400	6,400	4,300
Boards and Commissions	4,163	6,400	6,400	6,400	4,300
Misc Benefits	-	166,270	166,270	-	-
Teachers Retirement Board	-	166,270	166,270	-	-
Salaries and Wages	(29,800)	(36,600)	(36,600)	(36,600)	(38,800)
Benefits	1,685,430	1,815,650	1,791,340	1,792,240	1,772,700
Medical Ben.	1,364,824	1,234,370	1,235,320	1,242,360	1,329,420
Shared Services	-	(372,910)	(372,910)	(372,910)	(375,680)
Employee Benefits	3,020,454	2,640,510	2,617,150	2,625,090	2,687,640
Insurance	214,449	193,190	193,190	208,213	214,160
Insurance (LAP)	214,449	193,190	193,190	208,213	214,160
Misc Expenses & Fees	-	85,785	171,965	-	43,000
Contingency	-	85,785	171,965	-	43,000
Trans Out-Spec Rev Fund	677,950	698,020	698,020	908,020	698,020
Trans Out-Debt Serv Fd	285,000	285,000	285,000	285,000	275,000
Trans Out-Capital Proj	3,064,240	2,491,660	2,511,660	2,511,660	1,619,010
Trans Out Enterprise Fnd	142,050	128,000	128,000	128,000	128,000
Trans Out-Trust Agency	62,000	64,100	64,100	113,600	109,720
Other Financing Uses	4,231,240	3,666,780	3,686,780	3,946,280	2,829,750
Total General Fund-Town	\$ 18,317,404	\$ 18,547,085	\$ 18,547,085	\$ 18,426,545	\$ 17,698,640

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

Description	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 Proposed
61101 Regular Instruction	7,876,566	8,035,650	7,925,110	7,925,110	7,795,670
61102 English	84,161	77,830	77,830	77,830	78,760
61104 World Languages	5,438	9,080	9,080	9,080	8,330
61105 Health & Safety	4,068	7,320	7,320	7,320	6,640
61106 Physical Education	16,868	18,520	18,520	18,520	15,580
61107 Art	11,971	14,930	14,930	14,930	15,430
61108 Mathematics	17,773	20,370	20,370	20,370	15,490
61109 Music	30,629	18,700	18,700	18,700	39,270
61110 Science	18,658	24,630	24,630	24,630	25,630
61111 Social Studies	13,807	17,890	17,890	17,890	16,710
61115 Information Technology	191,281	209,090	209,090	209,090	209,090
61122 Life & Consumer Science	7,322	9,080	9,080	9,080	9,580
61123 Technology Education	16,064	15,810	15,810	15,810	16,310
61201 Special Ed Instruction	1,476,897	1,581,540	1,515,990	1,515,990	1,537,810
61202 Enrichment	452,494	477,720	477,720	477,720	477,720
61204 Preschool	356,981	367,550	367,550	367,550	374,120
61310 Remedial Reading/Math	390,346	448,680	380,270	380,270	364,170
61400 Summer School	49,280	64,900	64,900	64,900	70,500
61600 Tuition Payments	241,575	215,800	315,800	315,800	431,770
61900 Central Services	128,540	145,820	145,820	145,820	143,820
62102 Guidance Services	176,218	184,870	184,870	184,870	186,610
62103 Health Services	217,400	232,650	232,650	232,650	232,650
62104 Outside Eval/Contracted Ser	222,562	238,000	238,000	238,000	238,000
62105 Speech & Language	161,045	193,060	102,740	102,740	109,640
62108 Psychological Services	316,158	330,890	307,290	307,290	314,280
62201 Curriculum Development	141,238	145,300	145,300	145,300	160,300
62202 Professional Development	32,320	33,560	33,560	33,560	33,560
62302 Media Services	60,501	70,930	70,930	70,930	66,420
62310 Library	308,367	325,100	328,160	328,160	328,390

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

Description	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 Proposed
62401 Board Of Education	309,878	339,430	584,165	584,165	439,230
62402 Superintendent's Office	394,503	422,520	422,550	422,550	437,940
62404 Special Education Admin	310,598	313,570	275,520	275,520	282,750
62520 Principals' Office Services	1,194,408	1,226,570	1,167,470	1,167,470	1,196,240
62521 Support Services - Central	18,355	13,600	13,600	13,600	13,600
62523 Field Studies	5,868	13,500	13,500	13,500	13,500
62601 Business Management	381,602	473,450	473,450	473,450	469,820
62710 Plant Operations - Building	1,416,140	1,408,620	1,516,365	1,516,365	1,514,230
62801 Regular Transportation	978,046	967,420	967,420	967,420	975,820
62802 Spec Ed Transportation	138,335	150,000	150,000	150,000	150,000
63430 After School Program	45,342	40,330	40,330	40,330	43,830
63440 Athletic Program	39,652	36,390	36,390	36,390	38,690
68000 Employee Benefits	4,516,240	4,464,320	4,464,320	4,464,320	4,497,010
69000 Transfers Out To Other Fun	204,590	55,170	55,170	55,170	65,250
Total General Fund - Board	\$ 22,980,085	\$ 23,460,160	\$ 23,460,160	\$ 23,460,160	\$ 23,460,160

Glossary of Budget Terms

There are many specialized terms used in governmental budgeting and accounting. The following is an abbreviated list of some of the more common terms one may find in reviewing Mansfield's budget.

ACCRUAL BASIS OF ACCOUNTING – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

ACTIVITY CLASSIFICATION – A grouping of expenditures on the basis of specific functions performed by an organizational unit. Examples of activities are road services, revenue collection, youth services and property assessment, etc.

APPROPRIATION – An authorization granted by a legislative body to make expenditures and incur obligations for specific purposes, and which is usually limited in amount and to the time during which it may be expended.

ASSESSMENT/ASSESSED VALUATION – A valuation set upon real estate or other property by a government as a basis for levying taxes.

BALANCED BUDGET – A basic budgetary constraint intended to ensure that an entity does not spend beyond its means. A government's use of resources for operating purposes does not exceed available resources over a defined budget period.

BOND – A written promise to pay a specified sum of money at a specified date or dates in the future.

BOND ANTICIPATION NOTE – Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related.

BUDGET – A plan of financial operation containing an estimate of proposed expenditures for a single fiscal year (July 1 through June 30) and the proposed means of financing them.

CAPITAL ASSETS – Assets with a value of \$5,000 or more and having a useful life of more than one year. Capital assets are also called fixed assets.

CAPITAL EXPENDITURES – An expenditure that acquires, improves, expands, replaces, or extends the life of a capital asset.

CAPITAL IMPROVEMENT PROGRAM (CIP) – A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL NONRECURRING FUND (CNR FUND) – A reserve fund for future capital projects and other nonrecurring expenditures.

CASH BASIS OF ACCOUNTING – The basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

DEFICIT – (1) The excess of an entity's liabilities over its assets. (2) The excess of expenditures or expenses over revenues during a single audit account period.

DEPRECIATION – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

ENCUMBRANCE – Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

FISCAL YEAR – A twelve month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and result of its operations. The fiscal year for the Town of Mansfield begins July 1 and ends on June 30.

FUND – An independent fiscal and accounting entity with a self balancing set of accounts, in which are recorded cash and/or other resources together with all related liabilities, obligations, reserves and equities. All funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations. The Town administers a total of 39 separate funds, including the General Fund, the Risk Management Fund and the Capital Projects Fund. Appropriations are legally adopted by the Annual Town Meeting for the General Fund, the CNR Fund and the Capital Fund. Those funds are described in the DESCRIPTION OF OTHER FUNDS section at the end of the Glossary.

FUND BALANCE – The excess of fund assets over its liabilities. A negative fund balance is sometimes called a deficit.

GENERAL FUND – A fund that accounts for all resources not otherwise accounted for in other funds. It is supported by tax revenues and is the largest and most important fund in the Town of Mansfield's budget.

GRAND LIST – The basis upon which the property tax levy is allocated among the property owners in a jurisdiction with taxing powers. It is the official list of taxable real property in the Town.

GRANT – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specific purposes.

INTERFUND LOANS OR TRANSFERS – Loans or transfer amounts made from one fund to another.

INTERGOVERNMENTAL REVENUE – Revenue received from other governments (State, Federal) in the form of grants, shared revenues, or payments in lieu of taxes.

INTERNAL SERVICES FUND – A fund separate from the General Fund used to account for the financing of goods and services provided by one department to other departments on a cost-reimbursement basis, e.g., the Risk Management Fund.

LEVY – The total amount of taxes imposed by a governmental unit.

LoCIP – A local capital improvement grant program administered by the state. Towns apply annually for reimbursement of up to a formula generated entitlement amount.

MILL – The amount of tax paid for each \$1,000 of assessed value.

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

MODIFIED ACCRUAL BASIS – The basis of accounting under which expenditures are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for available revenues which should be accrued to reflect revenues earned and available for expenditure.

OBJECT – As used in expenditure classifications, this term applies to the article purchased or the service obtained, such as contractual services, utilities, clothing allowance, medical supplies and advertising, etc.

OBLIGATIONS – Amounts which a governmental unit may be required legally to meet out of its resources. This includes actual liabilities and unliquidated encumbrances..

ORDINANCE – A formal-legislative enactment by the Council or governing body of a municipality which has full force and effect of law within the boundaries of the municipality to which it applies. A resolution differs from an ordinance in that it requires less legal formality and carries lower legal status.

PROGRAM – An activity (department or cost center) within one of the government's major functions. For example, within the Public Safety function, there are the following programs - Police, Animal Control, Fire & Emergency Services.

PROPERTY TAX – A locally levied tax based on the market value of property assessed at 70% during a given year by the local municipality. The revenues from property taxes represent the largest funding source for Mansfield municipal expenditures. By state law, all municipalities must revalue the market value of property every four years. Mansfield's next revaluation is October 1, 2019.

PROPERTY TAX EXEMPTION – A statutory provision that excuses certain types of property uses (e.g., religious, industrial uses) or property owners (e.g., veterans & elderly) from property tax, either partially or completely.

PROPERTY TAX LEVY – The net amount to be raised by general property taxes (e.g., less reserves for uncollected and tax credits for the elderly).

PROPERTY TAX WARRANT – The total estimated dollars to be raised by property taxes for the year including reserves for uncollected taxes and tax credits for the elderly.

RESERVE – An account which records a portion of fund balance which is legally segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

REVENUE – This term designates additions to assets which do not increase any liability, do not represent the recovery of an expenditure, and do not represent contributions of fund capital.

SERVICE UNIT – a group of related activities aimed at accomplishing a major service or program for which a governmental unit is responsible. Examples of functions are: General Government, Public Safety, Public Works, Education.

SOURCE – A budgeting code used to describe the origin of Town revenues. In other words, where the money comes from (e.g., rent, interest income).

SPECIAL REVENUE FUND – Used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. The Recreation Fund for example was created specifically to account for revenues and expenditures generated by recreation programs.

SUBSIDY – An appropriation of funds from a government to aid in establishing or maintaining a service deemed advantageous to the public.

TAXABLE GRAND LIST – The total assessed value of all taxable real and personal property. In Mansfield the assessed value of real property is 70 percent of market value as set by revaluation every four years.

TOWN AID ROAD FUND – An annual formal grant from the State to be used for local road, bridge and sewer reconstruction. The amount of the grant is based on population, road miles and other demographic factors.

TRUST FUND – A Fund separate from the General Fund used to account for assets held by the Town in a trustee capacity, e.g., the Cemetery Fund and the Pension Fund.

UNASSIGNED FUND BALANCE – Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e. commitments)

Description of Funds

Fund Categories

1. Governmental Funds – Budgetary and Accounting Basis

The budgeting and accounting policies of the Town of Mansfield conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

Those funds included in this category are:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is legally adopted by resolution at the annual Town Meeting.

SPECIAL REVENUE FUNDS

Capital Nonrecurring Fund - This fund was established pursuant to Connecticut State Law as a reserve fund for future capital projects and other nonrecurring expenditures. This fund is legally adopted by resolution at the annual Town Meeting.

Recreation Program Fund - This fund was established to record the activity of various recreation programs sponsored by the Town.

Other Operating Funds - Miscellaneous programs of the Town are account for in this fund.

Town Aid Road Fund - The administration of the State of Connecticut Department of Transportation Town Aid Road program is controlled through this fund.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

This fund is legally adopted on a project length basis by resolution at the annual Town Meeting. Any such project shall be deemed to have been abandoned if three years shall elapse without any expenditure or encumbrance of the appropriation.

2. Proprietary Funds – Budgetary and Accounting Basis

The Town's Proprietary Funds apply all GASB pronouncements, as well as the following pronouncements issued before November 30, 1989, unless they contradict GASB pronouncements: Statements and Interpretations of the Financial Accounting Standards Board, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedures.

The funds included in this category are:

ENTERPRISE FUNDS – Enterprise Funds are used to account for operations that (a) are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

UConn Sewer Operating Fund – To account for water and sewer services provided by the University of Connecticut to certain residents of the Town. All activities necessary to provide services are accounted for in this fund.

Willimantic Sewer Operating Fund – To account for sewer services provided by the Willimantic Water Company to certain residents of the town. All activities necessary to provide such services are accounted for in this fund.

Solid Waste Disposal Fund – To account for solid waste management for the Town. All the activities necessary to provide such services are accounted for in this fund. It is the intention of management that disposal fees will pay the cost of the tipping fees at the various disposal sites in use.

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

INTERNAL SERVICE FUNDS – Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit and to account for risk financing activities as allowed by GASB Statement No. 10.

Health Insurance Fund – To account for the provision of Health Insurance for the Town. All activities necessary to provide such coverage are accounted for in this fund.

Workers' Compensation Insurance Fund – To account for the provision of Workers' Compensation Insurance for the Town. All activities necessary to provide such coverage are accounted for in this fund.

Management Services Fund – To account for the provision of certain land, buildings, equipment and related supplies which benefit Town departments and schools.

3. Fiduciary Funds – Budgetary and Accounting Basis

Those funds included in this category are:

Trust and Agency Funds – Trust and Agency Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Nonexpendable Trust, Pension Trust and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for in a manner similar to private business enterprises. Agency Funds are accounted for in essentially the same manner as Governmental Funds.

NONEXPENDABLE TRUST FUNDS

Those funds included in this category are:

Cemetery Fund – This fund is used to account for revenues and expenses dealing with the operation of all the active and inactive cemeteries in Town.

4. Component Units/Jointly Governed Organizations

a. Mansfield Discovery Depot, Inc.

This component unit records the operations of a day care center, which is funded by a grant received from the State of Connecticut Department of Social Services, parent fees and other local revenues. The budgeting and accounting policies of the day care agency conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

b. Eastern Highlands Health District

The Town of Mansfield and three other local municipalities each appoint a member to the governing board of Eastern Highlands Health District, which provides health services to member towns. The budgeting and accounting policies of the district conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and

expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

c. Mansfield Downtown Partnership

The Mansfield Downtown Partnership is an independent, non-profit organization comprised of the Town of Mansfield, the University of Connecticut, and individual business members and residents. The Partnership has been working tirelessly with master developer Leyland Alliance to create a mixed-use, pedestrian-oriented downtown for Mansfield, Storrs Center. The budgeting and accounting policies of the Partnership conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

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