

Town of Mansfield

**Town Council
Proposed Budget
2022/2023**



***Town Meeting
May 10, 2022***

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NOTICE AND WARNING OF ANNUAL TOWN MEETING TOWN OF MANSFIELD

The Electors of the Town of Mansfield and all persons who are entitled to vote in Town Meeting mentioned in the following warning are hereby warned and notified pursuant to CGS 7-3 that the Annual Town Meeting for Budget Consideration will be held on Tuesday, May 10, 2022 at the Mansfield Middle School, at 7:00 p.m. for the following purpose:

To act upon the Proposed Budgets for the Town's fiscal year of July 1, 2022 to June 30, 2023, which Proposed Budgets were adopted by the Town Council on April 25, 2022 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this 29th day of April 2022.

Sara-Ann Chaine, Town Clerk

APPROPRIATIONS ACT

The following Appropriations Act is 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, 2022 to June 30, 2023 in the amount of \$48,677,870 which proposed budget was adopted by the Council on April 25, 2022, 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, 2022 to June 30, 2023 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, 2022 to June 30, 2023 in the amount of \$4,293,950 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, 2022 to June 30, 2023 in the amount of \$3,546,780 be adopted.

May 2, 2022

Dear Mansfield Voters:

This year’s budget has been proposed by the Town Manager and department leaders as we emerge from the global pandemic and return to a time of optimism for public health and economic recovery. The Town Council adopted a General Fund Budget totaling \$60,285,121 (including a contribution of \$11,607,251 to Regional School District No. 19) for Fiscal Year 2022/23. **Based on projected revenues and expenditures, we anticipate lowering the property tax rate (mill rate) from 31.38 to 30.38 per \$1,000 in assessed value to support Council’s adopted budget.**

For municipal operations, the Council’s adopted budget preserves and maintains the quality of current town programs and services. The Board of Education portion of the budget continues to support current class size guidelines and maintains all current programs and services, yet realizes cost savings from staffing reductions, energy and operating expenses projected with consolidation to one elementary school. As indicated in the chart below, the Council’s adopted budget represents a 2.0% increase in expenditures year-over-year:

General Fund Budget Summary Town Council Adopted Budget, As Proposed for FY 22/23				
	FY 21/22	Proposed FY 22/23	\$ Change	% Change
Town Operations	\$23,946,320	\$24,714,580	\$768,260	3.21%
Mansfield Board of Education	\$24,006,080	\$23,963,290	(\$42,790)	(0.2%)
Town/MBOE Budget Subtotal	\$47,952,400	\$48,677,870	\$725,470	1.5%
Regional School District #19	\$ 11,157,477	\$11,607,251	\$449,774	4.0%
GRAND TOTAL	\$59,109,877	\$60,285,121	\$1,175,244	2.0%

Also at its April 25 meeting, the Town Council adopted a Capital Fund budget of \$4,293,950 and a Capital Nonrecurring Fund (CNR) budget of \$3,546,780. 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 to take in certain one-time revenues and to transfer monies between budgets.

It also affords the Town of Mansfield additional Municipal Aid as a result of increased payment-in-lieu-of-taxes (PILOT) stemming from statutory formula changes, and these enhanced revenues will be used to support necessary capital improvement projects and high-quality town services while keeping our mill rate constant. Newly adjusted Municipal Aid from the State will be monitored over the coming months, so that the budget can be amended if necessary.

Developing the budget is a challenge in these unusual 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 and expand/enhance the quality of our current services and programs while concurrently avoiding any fiscal impact on our taxpayers.

The Council's adopted budget will allow for the property tax rate (mill rate) to drop from 31.38 mills to 30.38 mills (per \$1,000 in assessed value). For the median home in Mansfield with a fair market value of \$228,000, assessed at \$159,950, the annual taxes would be \$4,859 (a \$160 decrease from the current fiscal year).

THE NUMBERS:

Grand List and Estimated Changes in the Tax Warrant:

The October 1, 2021 grand list totals \$1,188,571,932. This represents an increase of \$27,400,473 or 2.36% compared to the October 2020 Grand List. This net increase in the grand list is due to a (\$3,307,690) or (0.34%) decrease in real estate, a \$9,183,127 or 9.90% increase in personal property, and a \$21,525,036 or 25.10% increase in motor vehicles.

Non-Tax Revenues

Non-tax revenues are estimated to increase by 119,325 or 15%. Notable changes in revenues are as follows: A projected increase in PILOT of \$1.7 million or 19% (for state-owned property that is otherwise tax-exempt) and other revenues, are projected to hold flat.

General Fund Budget:

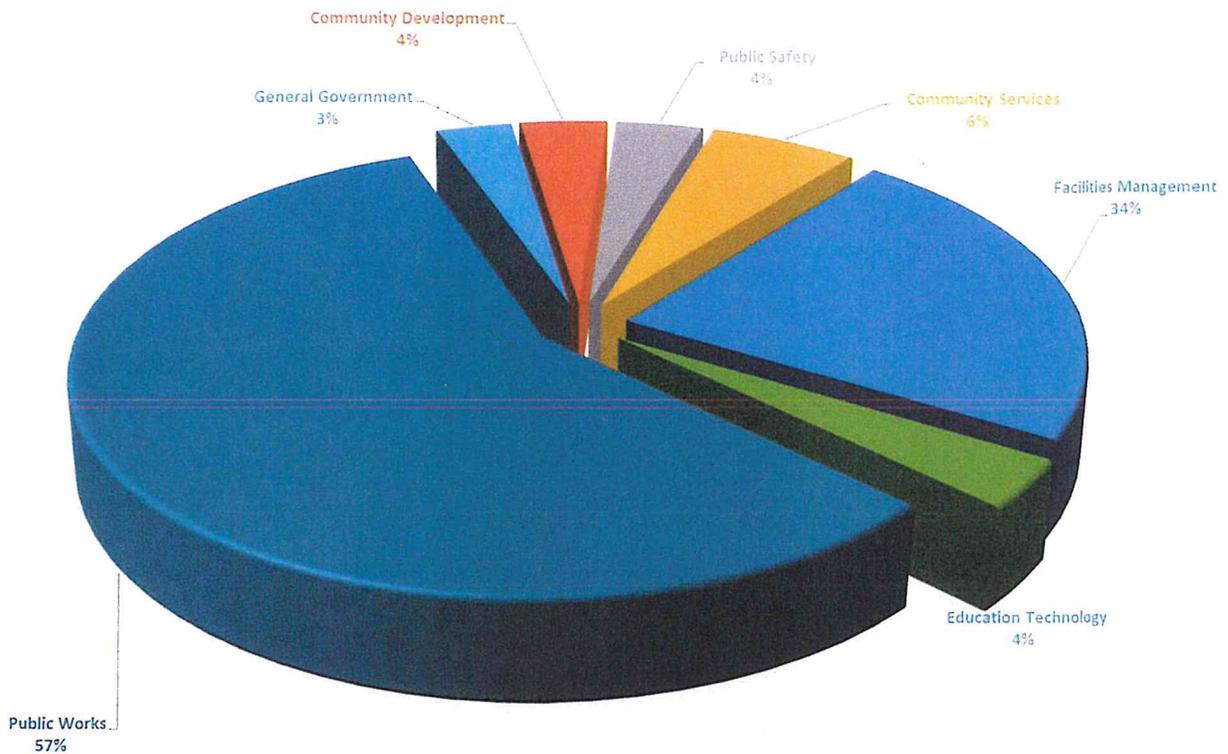
As adopted by Council, the Town's General Government expenditure budget for FY 2022/23 is \$24,714,580, a \$768,260 or 3.21% increase over the FY 2021/22 budget (as amended). The major cost drivers for the Town are a roughly \$646,000 investment in additional staffing; an additional \$631,000 in debt service payments for the new elementary school; and an increase for capital projects of roughly \$700,000; The Mansfield Board of Education budget is \$23,963,290, a (\$42,790) or (0.2%) decrease over the current year. Mansfield's contribution to the Regional School District #19 budget totals \$11,607,251, representing an increase of \$449,774 or 4.0%. Overall, the FY 2022/23 General Fund budget as adopted by the Town Council totals \$60,285,121 a \$1,175,244 or 2.0% increase over the current year budget (as amended).

Capital Fund Budget:

The proposed Capital Projects Budget of \$4,293,950 would be funded as follows: \$3,546,780 from state and other revenue (i.e., ambulance fees and property taxes) via General Fund and the Capital and Nonrecurring Fund; \$181,670 in state and federal grants; \$255,000 in Federal Infrastructure Grants; and \$410,500 from Other Funds (Management Services Fund, Solid Waste Fund, Town Aid Road Fund, and Parks & Recreation Fund).

The major items in the FY 2022/23 proposed capital fund budget include: \$2,465,000 for Public Works; \$985,500 for Facilities Management; \$256,000 for Community Services initiatives; \$152,400 for Community Development; \$150,000 for Education (Technology Equipment); \$132,050 for General Government and \$153,000 for Public Safety.

CAPITAL FUND
FY2022/23 EXPENDITURES



Capital and Nonrecurring Fund:

The proposed CNR Fund Budget totals \$3,546,780 all of which is a transfer to the Capital Fund.

The Town Council's budget is designed to sustain and enhance/expand the high quality services we provide our residents, while controlling expenditures to meet current economic conditions.

Following the Town Meeting on May 10, 2022, the Town Council will convene for the purpose of formally adopting the FY 2022/23 mill rate.

We hope that you will join us on May 10 at 7:00 PM for the Town Meeting at Mansfield Middle School to participate in this important democratic process.

Sincerely,

Antonia Moran, Mayor

Officials

Mansfield Town Council

Antonia Moran, Mayor
Ben Shaiken, Deputy Mayor
Charles Ausburger
Terry Berthelot
Sam Bruder
Brian Q. Coleman
Al Fratoni
Peter Kochenburger
Ron Schurin

Mansfield Board of Education

Kathleen Ware, Chair
Susannah Everett, Vice Chair
Martha Kelly, Secretary
Edith Allison
David Litrico
April Morin
Katherine Paulhus
Jeanette Picard
Kelly Zimmermann

Staff

Ryan J Aylesworth, Town Manager
Kelly Lyman, Mansfield Superintendent of Schools
Charmaine Bradshaw-Hill, Director of Finance

The Budget Process

1. During January 2022 each department head submitted their budget requests to the Town Manager indicating the program, activities, and work accomplished in the current fiscal year and to be accomplished during the ensuing year.
2. March 30, 2022, 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 6, 2022 and one on May 5, 2022. A Public Hearing was held on April 11, 2022.
5. On April 25, 2022 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 10, 2022. 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.
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.

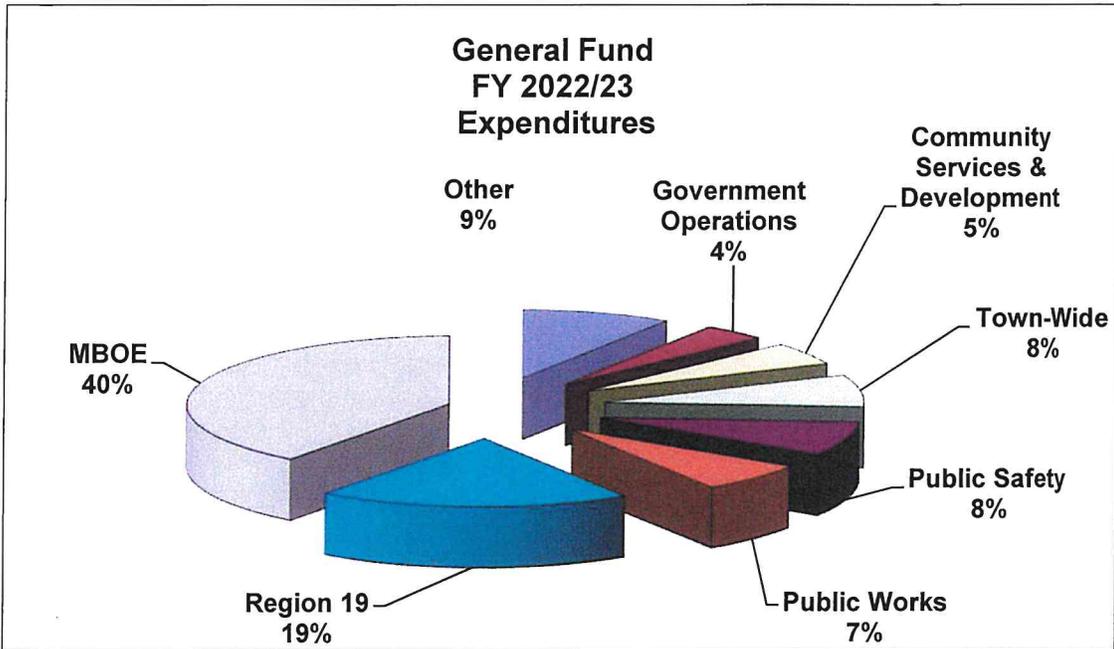
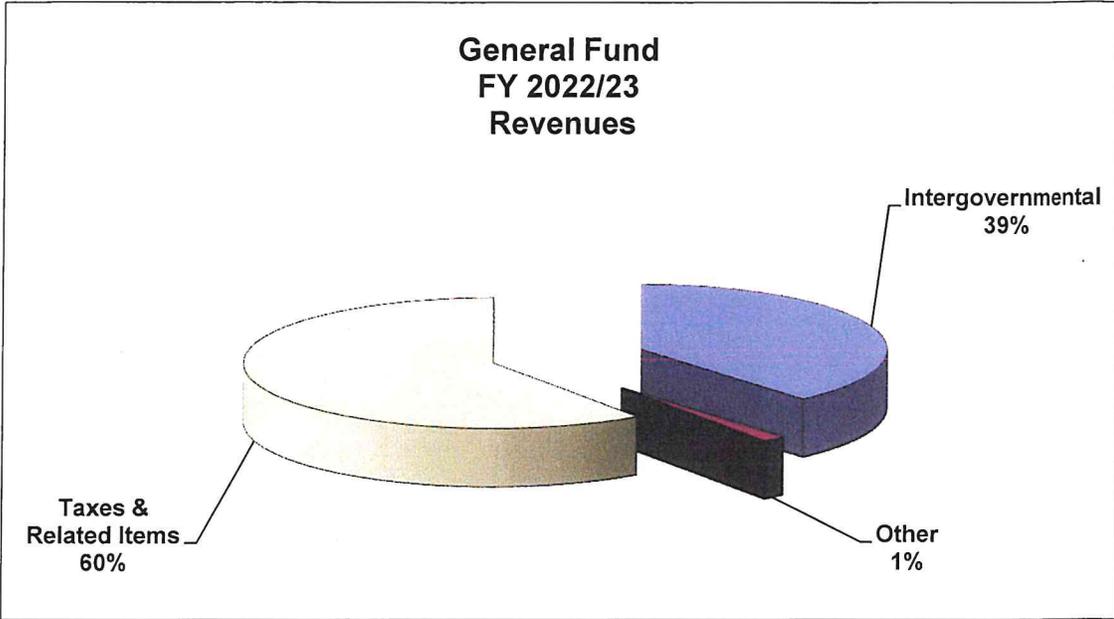
**Town of Mansfield
Budget in Brief
Expenditure Budget Summary**

Town:	FY 21/22 Amended	FY 22/23 Proposed	Increase/Decrease	
			Amount	Percentage
General Government:				
Operating Budget	\$ 18,793,010	\$ 20,273,190	\$ 1,480,180	7.9%
Capital Contribution	4,423,310	3,080,000	(1,343,310)	(30.4%)
Debt Contribution	730,000	1,361,390	631,390	86.5%
Total General Government	23,946,320	24,714,580	768,260	3.2%
Mansfield Board of Education	24,006,080	23,963,290	(42,790)	(0.2%)
Total Town of Mansfield	<u>\$ 47,952,400</u>	<u>\$ 48,677,870</u>	<u>\$ 725,470</u>	<u>1.5%</u>

Recap:	FY 21/22 Amended	FY 22/23 Proposed	Increase/Decrease	
			Amount	Percentage
Contribution to Region 19	\$ 11,157,477	\$ 11,607,251	\$ 449,774	4.0%
Town Expenditures	47,952,400	48,677,870	725,470	1.5%
Total Commitments	<u>\$ 59,109,877</u>	<u>\$ 60,285,121</u>	<u>\$ 1,175,244</u>	<u>2.0%</u>

**Town of Mansfield
Estimated Tax Warrant and Levy
FY 2022/23**

Amount to Raise by Taxation	Dollars	Equiv. Mill Rate
1. Proposed Budget		
Mansfield School Board	\$ 23,963,290	
Town General Government	24,714,580	
Total Town	48,677,870	
Region 19 General Fund Contribution	11,607,251	
Total Expenditure Budgets	\$ 60,285,121	50.72
2. Plus: Fund Balance Reserve	425,000	0.36
3. Less:		
Tax Related Items	822,750	
Non-Tax Revenues	24,414,875	
App. Of Fund Balance	-	
Total Other Revenues	25,237,625	21.23
Amount to Raise by Taxes (current levy)	\$ 35,472,496	29.84
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 35,472,496	29.84
2. Amount of Abatement	-	
3. Reserve for Uncollected Taxes	461,142	0.39
4. Reserve for Tax Appeals	-	
5. Elderly Programs	22,000	0.02
Total Tax Warrant	\$ 35,955,638	30.25
Mill Rate Computation		
1. Motor Vehicle Tax Calculation:		
Taxable MV Grand List	107,298,855	
Proposed Capped Mill Rate	29.00	
Motor Vehicle Taxes	3,111,667	
2. Property Tax Warrant (Total Warrant-MV Taxes)	\$ 32,843,972	
3. Tax Warrant	32,843,972	
-----	-----	= 30.38
4. Taxable Grand List - RE & PP	1,081,273,077	
Proposed Mill Rate	30.38	
Current Mill Rate	31.38	
Increase (Decrease)	(1.00)	
Percent Increase (Decrease)	(3.20%)	

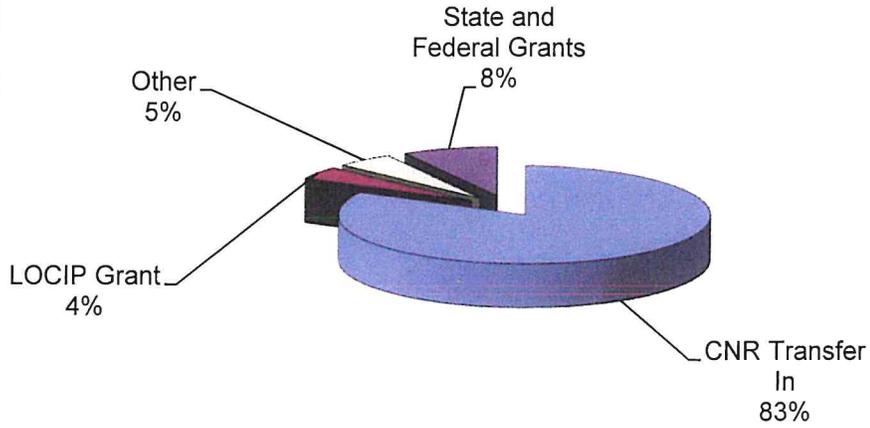


**Town of Mansfield
Budget in Brief
Summary of Revenues and Expenditures**

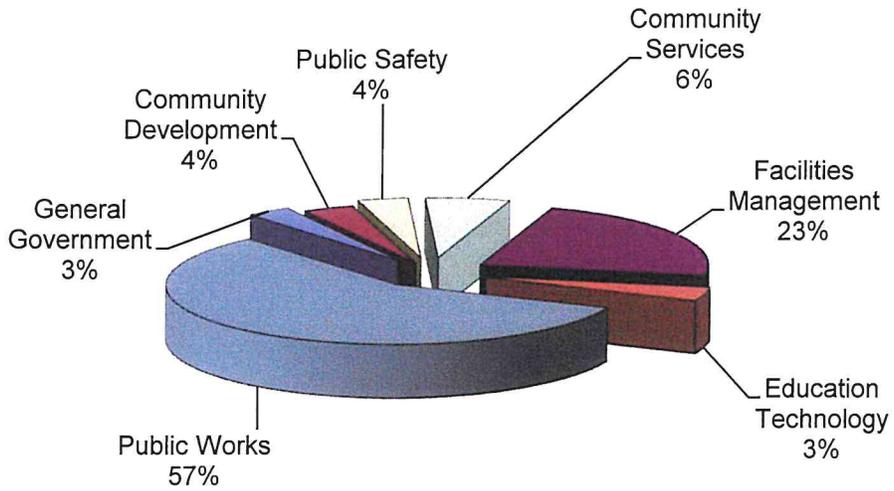
2022/23 over 2021/22

	FY 21/22 Amended	FY 22/23 Proposed	Increase/Decrease	
			Amount	Percentage
<u>Revenues:</u>				
Taxes and Related Items	\$ 36,707,677	\$ 36,295,246	\$ (412,431)	(1.1%)
Intergovernmental	21,596,850	23,490,200	1,893,350	8.8%
Other Revenues	805,350	924,675	119,325	14.8%
Total Revenues	<u>\$ 59,109,877</u>	<u>\$ 60,710,121</u>	<u>\$ 1,600,244</u>	<u>2.7%</u>
<u>Expenditures:</u>				
General Government	\$ 2,377,690	\$ 2,426,090	\$ 48,400	2.0%
Public Safety	4,741,700	4,907,950	166,250	3.5%
Public Works	3,662,300	4,061,650	399,350	10.9%
Community Services	2,063,730	2,243,710	179,980	8.7%
Community Development	852,340	962,480	110,140	12.9%
Mansfield Board of Education	24,006,080	23,963,290	(42,790)	(0.2%)
Town-Wide Expenditures	3,874,920	4,546,010	671,090	17.3%
Other Financing Uses	6,373,640	5,566,690	(806,950)	(12.7%)
Total Town of Mansfield	47,952,400	48,677,870	725,470	1.5%
Contributions to Region 19	<u>\$ 11,157,477</u>	<u>\$ 11,607,251</u>	<u>449,774</u>	<u>4.0%</u>
Total General Fund	<u>\$ 59,109,877</u>	<u>\$ 60,285,121</u>	<u>\$ 1,175,244</u>	<u>2.0%</u>
Net Increase to Fund Balance	<u>\$ -</u>	<u>\$ 425,000</u>	<u>\$ 425,000</u>	

Capital Fund FY 2022/23 Revenues



Capital Fund FY 2022/23 Expenditures



**Town of Mansfield
Capital Fund Budget Summary
FY 2022/23**

	<u>FY 21/22 Amended</u>	<u>FY 22/23 Proposed</u>
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	4,121,330	\$ 3,546,780
Town Aid Road Grant	200,000	100,000
Infrastructure Grant (LOCIP)	181,670	181,670
Federal Infrastructure		255,000
Other	204,900	210,500
	<u>\$ 4,707,900</u>	<u>\$ 4,293,950</u>

	<u>FY 21/22 Amended</u>	<u>FY 22/23 Proposed</u>
Estimated Expenditures:		
General Government	\$ 110,000	\$ 132,050
Public Safety	93,000	153,000
Public Works	2,623,000	2,465,000
Facilities Management (Town/Schools)	1,472,000	985,500
Community Services	174,900	256,000
Community Development	85,000	152,400
Education	150,000	150,000
	<u>\$ 4,707,900</u>	<u>\$ 4,293,950</u>

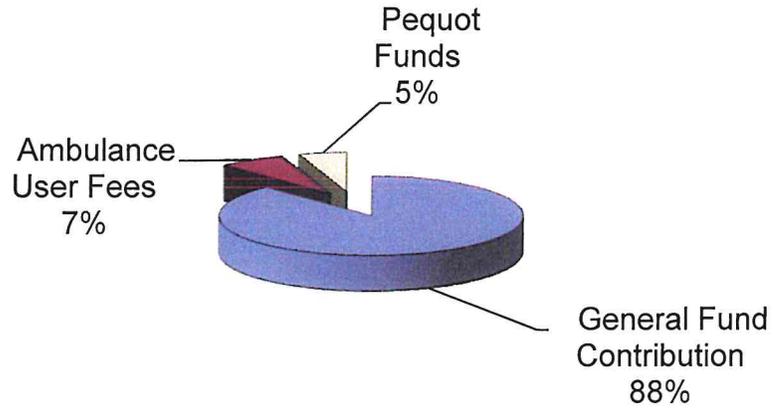
**Town of Mansfield
Capital Projects Fund Financing Plan - 2022/23**

	Budget 2022/23	LOCIP	CNR Fund	Other Funds	Federal Infrastructure	Town Aid Road Fund
General Government						
Budgeting and Capital Improvement	5,400		5,400			
Media Hardware	5,000		5,000			
Municipal Facilities Conceptual Design	75,000		75,000			
Redesign of Town Website	15,000		15,000			
Software - permitting	15,000		15,000			
Storage Upgrade - Assessor	16,650		16,650			
Total General Government	132,050	-	132,050	-		-
Public Safety						
<i>Fire</i>						
Communication Equipment	20,000		10,000	10,000		
Fire Ponds	8,000		8,000			
Personal Protective Equipment	25,000		25,000			
Replace Admin Vehicle	50,000		50,000			
Thermal Imager Cameras	25,000		25,000			
<i>Animal Control</i>						
Body & Vehicle Cameras	25,000		25,000			
Total Public Safety	153,000	-	143,000	10,000		-
Public Works						
Bridges	60,000		60,000			
Bucket Loader	125,000		125,000			
Cemetery Maintenance	15,000		15,000			
Culvert Rehabilitation	200,000		200,000			
Engineering CAD Upgrades	10,000		10,000			
Engineering Equipment	25,000		25,000			
Hillside Circle Sidewalk	150,000		75,000	-	75,000	
Large Dump Trucks w/plows	120,000		120,000			
Medium Dump Trucks w/ plows	35,000		35,000			
Replace Street & Sidewalk Lights	5,000		5,000			
Road/Resurfacing/Drainage	1,300,000	181,670	1,018,330			100,000
RRFBs - 3 Crosswalks (S Eagleville Rd)	225,000		22,500	22,500	180,000	
Storrs Center Improvements	40,000		40,000			
Transp/Walkways per Town's Priority	80,000		80,000			
Trees	75,000		75,000			
Total Public Works	2,465,000	181,670	1,905,830	22,500	255,000	100,000
Facilities Management						
Town						
Animal Control Building Repairs	14,000		14,000			
Brick Repairs	8,000		8,000			
Bus Garage Building Repairs	48,000		-	48,000		
Day Care Building Repairs	90,000		90,000			
Depot Campus Building Repairs	12,000		12,000			
Fire Stations Building Repairs	32,000		32,000	-		
Furniture & Fixtures	40,000		40,000			
Lenard Hall - Security	15,000		15,000			
Library Building Repairs	67,500		67,500			
MCC Building Repairs	42,000		42,000	-		
Maintenance Projects - emergencies	20,000		20,000			
Nash Zimmer Transportation Center	100,000		-	100,000		
Park Buildings Repairs	88,000		88,000			
Public Works Building Repairs	50,000		50,000	-		
Roof Repairs - Town Buildings	32,000		32,000			

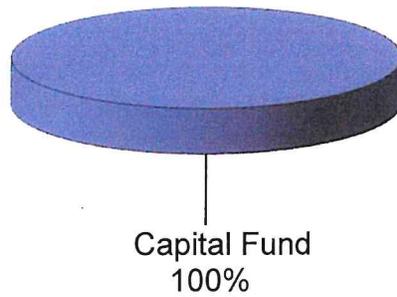
**Town of Mansfield
Capital Projects Fund Financing Plan - 2022/23**

	Budget 2022/23	LOCIP	CNR Fund	Other Funds	Federal Infrastructure	Town Aid Road Fund
Facilities Management						
Town - Continued						
Security Improvements	40,000		40,000			
Senior Center Building Repairs	80,000		80,000			
Town Hall Building Repairs	77,000		77,000	-		
Transfer Station	5,000		5,000			
MBOE						
Autatorium Lighting - MMS	125,000		125,000			
Total Facilities Management	985,500	-	837,500	148,000	-	-
Community Services						
Fitness - Equipment	30,000			30,000		
Invasive Control	15,000		15,000			
Lions Memorial Park Upgrades	25,000		25,000			
MCC Equipment	25,000		25,000			
Open Space Acquisition and Manage	50,000		50,000			
Park Improvements	40,000		40,000			
Playscapes and Playground Surfacing	50,000		50,000			
Replace Park Signs	15,000		15,000			
Bicentennial Pond Canoe Replaceme	6,000		6,000			
Total Community Services	256,000	-	226,000	30,000	-	-
Community Development						
Community Development Software	22,400		22,400			
Positioning & Marketing Plan	30,000		30,000			
Wayfinding Signage Implementation	100,000		100,000			
Total Community Develop.	152,400	-	152,400	-	-	-
Education						
Technology Infrastructure	150,000		150,000			
Total Education	150,000	-	150,000	-	-	-
TOTAL C.I.P. 2022/23	\$ 4,293,950	\$ 181,670	\$ 3,546,780	\$ 210,500	\$ 255,000	\$ 100,000

**Capital Nonrecurring Reserve Fund
FY 2022/23
Revenues**



**Capital Nonrecurring Reserve Fund
FY 2022/23
Expenditures**



**Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2022/23**

	FY 20/21 Actual	FY 21/22 Amended	FY 21/22 Estimated	FY 22/23 Proposed
Sources:				
General Fund Contribution	\$ 2,000,000	\$ 4,423,310	\$ 4,423,310	\$ 3,080,000
Board Contribution	120,000			
Ambulance User Fees	311,523	250,000	250,000	250,000
Other	3,836,927	-	-	
Sewer Assessments	-	500	500	500
Pequot Funds	179,151	179,151	179,151	179,151
Total Sources	6,447,601	4,852,961	4,852,961	3,509,651
Uses:				
Operating Transfers Out:				
Capital Fund	2,670,734	4,121,330	4,121,330	3,546,780
Capital Fund-Storrs Ctr Reser	117,730	66,310	66,310	-
ARPA Special Revenue Fund	-	-	3,771,446	-
Total Uses	2,788,464	4,187,640	7,959,086	3,546,780
Excess/(Deficiency)	3,659,137	665,321	(3,106,125)	(37,129)
Fund Balance/(Deficit) July 1	427,439	4,086,576	4,086,576	980,451
Fund Balance, June 30	\$ 4,086,576	\$ 4,751,897	\$ 980,451	\$ 943,322

PROGRAM BUDGETS

General Fund

Capital Fund

Capital Nonrecurring Reserve Fund

**Town of Mansfield
General Fund Program Budget
Fiscal Year 2022/23**

Prg #	Program	FY 20/21 Actual	FY 21/22 Adopted	FY 21/22 Amended	FY 22/23 Proposed
11100	Legislative	94,382	119,930	269,930	118,330
12100	Municipal Management	244,874	276,050	285,760	318,810
12200	Human Resources	135,264	139,270	127,250	160,010
13100	Town Attorney	69,150	87,500	87,500	82,500
13200	Probate	9,608	10,100	10,100	10,000
15100	Town Clerk	231,984	238,380	244,590	252,850
15200	Registrars/General Elections	76,755	115,010	99,690	120,230
16000	Finance	1,015,324	1,017,070	1,028,370	1,099,110
16600	Information Technology	222,540	224,500	224,500	264,250
21200	Police Services	1,603,892	1,813,760	1,815,260	1,916,190
21300	Animal Control	109,884	135,820	136,130	138,950
22101	Fire Prevention	164,751	208,220	212,060	221,470
22160	Fire & Emergency Services	2,366,703	2,504,380	2,505,170	2,555,480
23100	Emergency Management	65,371	71,320	73,080	75,860
30000	Public Works	2,435,847	2,611,600	2,625,640	2,880,570
30800	Building & Housing Inspectio	425,129	444,230	455,790	461,770
30900	Facilities Management	966,670	1,060,970	1,036,660	1,181,080
41200	Health Regulations & Inspec	146,770	150,120	150,120	151,420
42100	Human Services	768,177	882,530	904,750	1,018,980
43100	Library Services	871,238	942,300	960,360	1,009,060
45000	Grants To Area Agencies	47,000	48,500	48,500	64,250
51100	Planning & Development	415,874	384,590	392,100	489,350
58000	Boards and Commissions	2,011	4,450	4,450	11,360
71000	Employee Benefits	3,206,902	3,564,280	3,595,150	3,964,400
72000	Insurance	195,450	225,000	225,000	241,130
73000	Contingency		142,800	54,770	340,480
Other Financing Uses:					
92000	Recreation - Yearend Transf	377,000			
92000	Senior Programs	5,000	5,000	5,000	15,000
92000	Revaluation	25,000	25,000	25,000	25,000
92000	Downtown Partnership	150,000	150,000	150,000	160,000
92000	Parks & Recreation	1,015,030	610,830	802,830	683,800

**Town of Mansfield
General Fund Program Budget
Fiscal Year 2022/23**

Prg #	Program	FY 20/21 Actual	FY 21/22 Adopted	FY 21/22 Amended	FY 22/23 Proposed
92000	Debt Service Fund	700,000	730,000	730,000	1,361,390
92000	Capital Fund	1,882,250	2,280,000	4,360,000	3,080,000
92000	Storrs Center Reserve	117,750	63,310	63,310	
92000	Cemetery Fund	22,500	22,500	22,500	26,500
92000	Medical Pension Trust Fund	5,400	65,000	65,000	65,000
92000	Transit Services Fund	140,000	150,000	150,000	150,000
Mansfield Board of Education:					
60001	Education - K to 8	23,468,544	24,006,080	24,006,080	23,963,290
Total General Fund Budget		\$ 43,800,025	\$ 45,530,400	\$ 47,952,400	\$ 48,677,870

**Town of Mansfield
Capital Fund Program Budget
Fiscal Year 2022/23**

	Program	FY 20/21 Actual	FY 21/22 Adopted	FY 21/22 Amended	FY 22/23 Proposed
1	General Government	\$ 270,000	\$ 66,000	\$ 110,000	\$ 132,050
2	Community Development	171,169	85,000	85,000	152,400
3	Public Safety	293,000	93,000	93,000	153,000
4	Community Services	431,840	174,900	174,900	256,000
5	Public Works	1,675,589	1,907,000	2,623,000	2,465,000
6	Facilities Management	3,649,775	1,252,000	1,472,000	985,500
7	Education (Technology)	150,000	150,000	150,000	150,000
	Total Proposed CP Budget	\$ 6,641,373	\$ 3,727,900	\$ 4,707,900	\$ 4,293,950

**Town of Mansfield
 Capital Nonrecurring Reserve Fund Program Budget
 Fiscal Year 2022/23**

Program	FY 20/21 Actual	FY 21/22 Adopted	FY 21/22 Amended	FY 22/23 Proposed
1 Capital Fund	\$ 2,788,464	\$ 3,207,640	\$ 4,187,640	\$ 3,546,780
Total Proposed CNR Budget	<u>\$ 2,788,464</u>	<u>\$ 3,207,640</u>	<u>\$ 4,187,640</u>	<u>\$ 3,546,780</u>

SUPPLEMENTAL INFORMATION

**Town of Mansfield
Budget in Brief
Grand List Comparison
Fiscal Year 2022/23**

	Net Abstract 10/1/2020	Net Abstract * 10/1/2021	Change	% Change
Real Estate	\$ 982,592,290	\$ 979,284,600	\$ (3,307,690)	(0.34%)
Personal Property	92,805,350	101,988,477	9,183,127	9.90%
Motor Vehicles	85,773,819	107,298,855	21,525,036	25.10%
Grand Totals	\$ 1,161,171,459	\$ 1,188,571,932	\$ 27,400,473	2.36%

*The Grand List totals for the most recent year is the preliminary figures before March 2022 Board of Assessment Appeal changes.

	Net Abstract 10/1/2019	Net Abstract 10/1/2020	Change	% Change
Real Estate	\$ 965,208,675	\$ 982,592,290	\$ 17,383,615	1.80%
Personal Property	86,276,251	92,805,350	6,529,099	(7.57%)
Motor Vehicles	81,776,251	95,773,819	13,997,568	17.117%
Grand Totals	\$ 1,133,261,177	\$ 1,171,171,459	\$ 37,910,282	3.35%

**Top Ten Taxpayers
October 1, 2021 Grand List**

The list percentages are calculated by dividing the individual property assessment by the October 1, 2021 Net Grand List Total of \$1,188,571,932.

PROPERTY OWNER	DESCRIPTION	ASSESSMENT	% OF TAXABLE GRAND LIST
Connecticut Light & Power	Public Utility	\$ 53,642,150	4.51%
EDR Storrs LLC	Apartment Condos	37,407,990	3.15%
EDR Storrs II LLC	Apartment Condos	27,899,640	2.35%
SCT Storrs Center I LLC	Retail Condos	24,460,050	2.06%
Uniglobe Investment LLC	Apartments	14,434,170	1.21%
Eastbrook F LLC (et al)	Eastbrook Mall	12,383,800	1.04%
CT Liberty Group LLC	Apartments	10,067,800	0.85%
UConn/Celeron Sq Assoc LLC	Apartments	10,677,530	0.90%
EDR Storrs 1C LLC	Apartment Condos	9,598,200	0.81%
Storrs Center HFX LLC	Retail	8,339,850	0.70%
Total Top Ten Assessments		<u>\$ 208,911,180</u>	<u>17.58%</u>

**Town of Mansfield
Revenue Summary by Source**

Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Amended	FY 22/23 Proposed
40101 Current Year Levy	33,792,527	34,810,753	35,952,627	35,472,496
40102 Prior Year Levy	205,412	287,010	250,000	250,000
40103 Interest & Lien Fees	166,658	223,577	160,000	170,000
40104 Motor Vehicle Supplement	318,078	292,619	325,000	370,000
40105 Susp. Coll. Taxes - Trnsc.	6,182	6,510	6,200	6,500
40106 Susp. Coll. Int. - Trnsc.	5,631	8,078	5,600	7,500
40109 Collection Fees	16,992	14,627	8,250	18,750
40110 Current Yr Levy-Storrs Cent				
40111 CY Levy-Storrs Ctr Abateme	-	-	-	-
Total Taxes and Related Items	34,511,480	35,643,173	36,707,677	36,295,246
40201 Misc Licenses & Permits	3,010	1,640	3,490	1,790
40202 Sport Licenses	82	30	80	40
40203 Dog Licenses	7,938	5,581	7,300	7,900
40204 Conveyance Tax	119,445	210,078	120,000	190,000
40210 Subdivision Permits		200		150
40211 Zoning/Special Permits	13,145	45,190	18,000	20,000
40212 Zba Applications	1,200		400	400
40214 Iwa Permits	5,852	3,825	2,500	2,500
40223 Sewer Permits	250	200	250	250
40224 Road Permits	1,750	1,600	1,500	1,500
40230 Building Permits	288,756	179,252	150,000	160,000
40231 Adm Cost Reimb-permits	302	292	150	200
40232 Housing Code Permits	158,320	230,936	175,000	175,000
40233 Housing Code Penalties	100	200	1,000	1,000
40234 Landlord Registrations	1,770	2,150	1,000	2,500
Total Licenses and Permits	601,919	681,174	480,670	563,230
40352 Payment In Lieu Of Taxes	4,881	4,944	4,800	4,940
Total Fed. Support Gov	4,881	4,944	4,800	4,940
40401 Education Assistance	9,559,510	9,462,597	9,459,720	9,459,720
40402 School Transportation				
Total State Support Education	9,559,510	9,462,597	9,459,720	9,459,720
40448 Motor Vehicle Tax Reimburs				228,580
40449 Pilot - Colleges/Hospitals	7,583	7,583	7,580	
40450 State Support - Town			200	200
40451 Pilot - State Property	5,566,517	5,566,517	8,788,920	10,471,300
40452 Pilot - Select Payment	2,630,447	2,630,447	2,630,450	2,630,450
40454 Circuit Crt-parking Fines	1,050	60	1,000	500
40455 Circuit Breaker				
40457 Library - Connecticutcard/ill	15,727	13,903	14,620	13,900
40462 Disability Exempt Reimb	871	995	1,000	1,000
40465 Emerg Mgmt Perf. Grant	13,020	20,416	12,900	12,900
40469 Veterans Reimb	6,464	5,372	5,380	3,630

**Town of Mansfield
Revenue Summary by Source**

Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Amended	FY 22/23 Proposed
40470 State Revenue Sharing				
40471 Municipal Stabilization Grant	661,283	661,283	661,280	661,280
40485 State Support - Other	6,841	6,841		
40494 Judicial Revenue Distributor	8,195	1,735	9,000	1,800
40496 Pilot-holinko Estates	7,525	7,525		
40551 Pilot - Senior Housing	20,228	20,228		
Total State Support Gov	8,945,751	8,942,905	12,132,330	14,025,540

40605 Region 19 Financial Serv				
40606 Health District Services				
40610 Recording	54,684	83,997	50,000	65,000
40611 Copies Of Records	13,191	14,751	13,820	20,250
40612 Vital Statistics	14,501	16,101	12,000	12,000
40613 Sale Of Maps/regs				
40620 Police Service	59,863	10,811	44,200	44,200
40622 Redemption/Release Fees	555	820	2,000	2,760
40625 Animal Adoption Fees	320	310	270	410
40640 Lost & Damaged Books/Mat	1,427	1,010	1,600	1,260
40641 Fines on Overdue Books	846	120	1,220	50
40644 Parking Plan Review Fee	1,260	2,100	350	500
40650 Blue Prints	20	10	200	200
40663 Zoning Regulations	53	138	50	100
40671 Day Care Grounds Maint	19,160	19,540	19,160	22,145
40674 Charge for Services	6,494	2,336	5,760	4,500
40678 Celeron Square Bikepath Ma	2,700	2,700	2,700	2,700
40683 Sale of Merchandise				
40684 Cash Overage/Shortage	8	-		
40699 Fire Safety Code Fees	59,225	12,007	20,000	20,000
40751 Notary Fees	85	135	140	220
Total Charge for Services	234,392	166,886	173,470	196,295

40702 Parking Tickets - Town	-60			
40705 Town Parking Fines - Storrs	8,465	4,195	8,000	8,000
40708 Violation Revenue		90		
40710 Building Fines	25,008			
40711 Landlord Registration Penalt			100	100
40713 Nuisance Ordinance	9,230	5,250		15,000
40714 Littering Ordinance	-	-		
40715 Ordinance Violation	18,040	6,353	28,060	15,000
40717 Possession Alcohol Ordinan	270	90		300
40718 Open Liquor Container Ordir				1,700
40719 Special Public Safety Servic	-	-		
40723 Citations and Fines				
Total Fines and Forfeitures	60,953	15,978	36,160	40,100

40807 Rent - Town Hall	400			
40817 Telecom Services Payment	200	28,237	30,000	30,000

**Town of Mansfield
Revenue Summary by Source**

Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Amended	FY 22/23 Proposed
40820 Interest Income	416,384	26,201	50,000	50,000
40824 Sale Of Supplies	-			
40825 Rent - R19 Maintenance				
40890 Other	19,999	47,166	2,500	2,500
40895 Consultant Fees Reimburse	53,268	81,990	30,000	40,000
Total Miscellaneous	490,251	183,593	112,500	122,500
40928 School Cafeteria	2,550	2,550	2,550	2,550
Total Operating Transfers In	2,550	2,550	2,550	2,550
Total General Fund - Town	54,411,687	55,103,799	59,109,877	60,710,121

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

Description	FY 20/21 Actual	FY 21/22 Adopted	FY 21/22 Amended	FY 22/23 Proposed
Noncertif.	\$ 1,593	\$ 1,000	\$ 151,000	\$ 1,600
Misc Benefits	29,838	41,530	41,530	41,830
Prof & Tech Services	53,420	59,500	59,500	59,500
Other Purch Services	9,151	14,900	14,900	11,900
Office Supplies	93	500	500	500
Other Supplies	286	2,500	2,500	3,000
Legislative	94,382	119,930	269,930	118,330
Salaries and Wages	244,874	263,260	272,970	288,380
Misc Benefits	-	8,110	8,110	7,580
Prof & Tech Services	-	1,500	1,500	20,070
Other Purch Services	-	-	-	-
School/Library Books	-	680	680	780
Office Supplies	-	2,500	2,500	2,000
Other Supplies	-	-	-	-
Equipment	-	-	-	-
Municipal Management	244,874	276,050	285,760	318,810
Salaries and Wages	114,368	115,720	103,700	133,420
Misc Benefits	4,717	10,700	10,700	14,590
Prof & Tech Services	1,617	1,000	1,000	900
Other Purch Services	6,106	3,000	3,000	750
School/Library Books	57	1,400	1,400	-
Office Supplies	6,276	3,100	3,100	5,550
Other Supplies	2,123	4,350	4,350	4,800
Equipment	-	-	-	-
Human Resources	135,264	139,270	127,250	160,010
Prof & Tech Services	69,150	87,500	87,500	82,500
Town Attorney	69,150	87,500	87,500	82,500
Other Purch Services	9,608	10,100	10,100	10,000
Probate	9,608	10,100	10,100	10,000
Salaries and Wages	201,863	202,070	208,280	218,440
Misc Benefits	1,905	2,030	2,030	1,530
Prof & Tech Services	1,195	5,760	5,760	4,600
Other Purch Services	23,334	24,700	24,700	24,500
School/Library Books	260	260	260	240
Office Supplies	3,427	3,060	3,060	3,040
Other Supplies	-	500	500	500
Town Clerk	231,984	238,380	244,590	252,850

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

Description	FY 20/21 Actual	FY 21/22 Adopted	FY 21/22 Amended	FY 22/23 Proposed
Salaries and Wages	53,782	78,250	62,930	74,370
Misc Benefits	450	2,780	2,780	2,550
Repairs/Maintenance	2,000	2,500	2,500	2,500
Other Purch Services	17,852	21,430	21,430	34,190
Office Supplies	789	1,750	1,750	1,750
Other Supplies	1,882	8,300	8,300	4,870
Registrars/General Election	76,755	115,010	99,690	120,230
Salaries and Wages	396,852	388,170	399,470	420,680
Misc Benefits	3,799	8,140	8,140	8,430
Prof & Tech Services	497,322	516,970	516,970	563,670
Other Purch Services	72,670	90,510	90,510	81,440
School/Library Books	1,699	1,230	1,230	2,850
Office Supplies	6,099	9,350	9,350	9,390
Other Supplies	27,410	2,700	2,700	2,850
Equipment	9,490	-	-	9,800
Finance	1,015,342	1,017,070	1,028,370	1,099,110
Shared Services	222,540	224,500	224,500	264,250
Information Technology	222,540	224,500	224,500	264,250
Salaries and Wages	52,992	54,460	55,960	57,360
Repairs/Maintenance	625	1,900	1,900	1,900
Other Purch Services	1,548,180	1,755,800	1,755,800	1,851,630
Office Supplies	135	1,000	1,000	1,000
Other Supplies	1,959	600	600	1,950
Equipment	-	-	-	2,350
Police Services	1,603,892	1,813,760	1,815,260	1,916,190
Salaries and Wages	104,774	125,680	125,990	128,910
Misc Benefits	329	1,160	1,160	1,160
Prof & Tech Services	2,011	5,000	5,000	5,000
Repairs/Maintenance	9	-	-	-
Other Purch Services	2,300	2,530	2,530	2,530
Food Service Supplies	59	250	250	250
Building Supplies	274	500	500	400
Other Supplies	129	700	700	700
Animal Control	109,884	135,820	136,130	138,950

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

Description	FY 20/21 Actual	FY 21/22 Adopted	FY 21/22 Amended	FY 22/23 Proposed
Salaries and Wages	119,609	141,200	145,040	149,450
Misc Benefits	1,402	8,120	8,120	8,120
Purch Property Services	30,794	40,000	40,000	45,000
Repairs/Maintenance	-	300	300	300
Other Purch Services	9,780	11,000	11,000	11,000
School/Library Books	1,650	1,800	1,800	1,800
Office Supplies	296	850	850	850
Other Supplies	1,220	4,950	4,950	4,950
Fire Prevention	164,751	208,220	212,060	221,470
Salaries and Wages	2,007,608	2,111,450	2,112,240	2,141,990
Misc Benefits	59,533	57,600	57,600	65,400
Prof & Tech Services	15,975	24,600	24,600	28,600
Purchased Property Services	4,581	7,500	7,500	7,500
Repairs/Maintenance	94,309	108,910	108,910	110,250
Other Purch Services	100,945	104,240	104,240	103,760
School/Library Books	145	180	180	180
Office Supplies	17,343	18,500	18,500	20,800
Building Supplies	2,925	3,000	3,000	3,000
Rolling Stock Supplies	26,993	30,000	30,000	30,000
Other Supplies	36,347	38,400	38,400	44,000
Fire & Emergency Services	2,366,703	2,504,380	2,505,170	2,555,480
Salaries and Wages	63,153	67,180	68,940	71,470
Misc Benefits	-	700	700	700
Repairs/Maintenance	2,188	2,200	2,200	2,450
Office Supplies	130	500	500	500
Other Supplies	(100)	740	740	740
Emergency Management	65,371	71,320	73,080	75,860
Salaries and Wages	1,858,136	1,998,650	2,012,690	2,257,600
Misc Benefits	21,376	25,230	25,230	11,210
Prof & Tech Services	3,870	8,400	8,400	8,400
Purch Property Services	-	-	-	-
Other Purch Services	108,646	121,420	121,420	140,160
School/Library Books	-	350	350	350
Office Supplies	3,418	4,250	4,250	4,550
Land/Rd Maint Supplies	86,531	90,000	90,000	95,000
Energy	174,800	174,800	174,800	174,800
Building Supplies	2,515	4,000	4,000	4,000
Rolling Stock Supplies	168,025	170,000	170,000	170,000
Other Supplies	8,579	14,500	14,500	14,500
Public Works	2,435,895	2,611,600	2,625,640	2,880,570

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

Description	FY 20/21 Actual	FY 21/22 Adopted	FY 21/22 Amended	FY 22/23 Proposed
Salaries and Wages	415,325	423,730	435,290	440,920
Misc Benefits	1,963	6,000	6,000	5,300
Prof & Tech Services	-	1,100	1,100	2,000
Other Purch Services	6,000	7,700	7,700	7,850
School/Library Books	-	2,500	2,500	2,500
Office Supplies	850	1,650	1,650	1,650
Other Supplies	990	1,550	1,550	1,550
Building & Housing Inspect	425,129	444,230	455,790	461,770
Noncertif.	364,512	419,280	390,630	392,160
Salaries and Wages	47,856	54,020	58,360	93,930
Misc Benefits	6,087	5,900	5,900	6,400
Purch Property Services	50,925	79,200	79,200	64,950
Repairs/Maintenance	92,044	87,600	87,600	95,730
Other Purch Services	108,108	113,700	113,700	131,900
Office Supplies	6,152	7,170	7,170	8,080
Energy	253,500	253,500	253,500	348,380
Building Supplies	27,287	45,150	45,150	43,650
Other Supplies	16,630	1,750	1,750	2,600
Shared Services	(6,430)	(6,300)	(6,300)	(6,700)
Facilities Management	966,670	1,060,970	1,036,660	1,181,080
Other Purch Services	146,770	150,120	150,120	151,420
Health Regs & Inspections	146,770	150,120	150,120	151,420

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

Description	FY 20/21 Actual	FY 21/22 Adopted	FY 21/22 Amended	FY 22/23 Proposed
Cert Wages	(16,031)	(15,840)	(15,840)	(15,840)
Noncertif.	-	-	-	-
Salaries and Wages	751,295	793,350	815,570	919,750
Misc Benefits	4,734	13,040	13,040	15,040
Prof & Tech Services	-	6,000	6,000	12,000
Other Purch Services	2,481	3,200	3,200	3,200
School/Library Books	294	550	550	550
Office Supplies	4,243	6,460	6,460	6,330
Other Supplies	11,984	15,770	15,770	17,950
Misc Expenses & Fees	9,177	60,000	60,000	60,000
Human Services	768,177	882,530	904,750	1,018,980
Salaries and Wages	675,788	743,930	761,990	797,330
Misc Benefits	1,252	4,120	4,120	3,780
Prof & Tech Services	6,553	7,000	7,000	7,500
Other Purch Services	2,306	2,600	2,600	3,450
Instructional Supplies	8,040	6,700	6,700	7,150
School/Library Books	139,290	143,000	143,000	156,000
Other Supplies	7,059	4,000	4,000	4,000
Equipment	30,950	30,950	30,950	29,850
Library Services	871,238	942,300	960,360	1,009,060
Contrib to Area Agencies	47,000	48,500	48,500	64,250
Contributions-Area Agencie	47,000	48,500	48,500	64,250
Salaries and Wages	267,796	275,500	283,010	347,790
Misc Benefits	5,585	11,450	11,450	12,390
Prof & Tech Services	119,241	72,500	72,500	82,500
Other Purch Services	12,968	17,200	17,200	38,300
School/Library Books	88	100	100	100
Office Supplies	8,776	7,840	7,840	7,770
Other Supplies	1,420	-	-	500
Planning & Development	415,873	384,590	392,100	489,350
Salaries and Wages	550	-	-	3,810
Misc Expenses & Fees	1,461	4,450	4,450	7,550
Boards and Commissions	2,011	4,450	4,450	11,360

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

Description	FY 20/21 Actual	FY 21/22 Adopted	FY 21/22 Amended	FY 22/23 Proposed
Salaries and Wages	(57,112)	(61,680)	(61,840)	(63,690)
Benefits	2,156,339	2,266,270	2,297,300	2,567,250
Medical Ben.	1,093,154	1,353,090	1,353,090	1,453,840
Misc. Benefits	14,522	6,600	6,600	7,000
Employee Benefits	3,206,902	3,564,280	3,595,150	3,964,400
Insurance	195,450	225,000	225,000	241,130
Insurance (LAP)	195,450	225,000	225,000	241,130
Misc Expenses & Fees	-	142,800	54,770	340,480
Contingency	-	142,800	54,770	340,480
Trans Out-Spec Rev Fund	1,195,030	790,830	982,830	883,800
Trans Out-Debt Serv Fd	700,000	730,000	730,000	1,361,390
Trans Out-Capital Proj	2,000,000	2,343,310	4,423,310	3,080,000
Trans Out Enterprise Fnd	140,000	150,000	150,000	150,000
Trans Out-Trust Agency	27,900	87,500	87,500	91,500
Other Financing Uses	4,062,930	4,101,640	6,373,640	5,566,690
Total General Fund-Town	\$ 19,954,548	\$ 21,524,320	\$ 23,946,320	\$ 24,714,580

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

Description	FY 20/21 Actual	FY 21/22 Adopted	FY 21/22 Amended	FY 22/23 Proposed
61101 GENERAL INSTRUCTION	7,849,285	7,755,470	7,733,450	8,024,050
61102 English	71,091	48,200	48,200	53,300
61104 World Languages	5,418	7,990	7,990	7,990
61105 Health & Safety	3,693	5,500	5,500	5,500
61106 Physical Education	13,387	14,360	14,360	14,360
61107 Art	13,650	17,120	17,120	17,120
61108 Mathematics	7,207	19,940	19,940	23,940
61109 Music	19,355	21,810	21,810	69,030
61110 Science	26,433	29,980	29,980	29,980
61111 Social Studies	9,577	15,640	15,640	17,140
61115 Information Technology	210,504	209,090	209,090	212,990
61122 LIFE & CONSUMER SCIENCE	8,714	10,580	10,580	10,580
61123 Technology Education	18,288	17,750	17,750	17,750
61201 Special Ed Instruction	1,635,547	1,601,180	1,787,370	1,837,530
61202 Enrichment	492,344	499,930	474,820	408,060
61204 PRE-KINDERGARTEN	349,680	363,370	386,560	397,120
61310 Remedial Reading/Math	408,103	499,350	459,670	455,570
61400 Summer School	49,072	65,000	65,000	64,200
61600 Tuition Payments	325,032	257,000	257,000	397,000
61900 CENTRAL SERVICES	113,540	79,710	79,710	79,710
62102 SCHOOL COUNSELING	196,885	216,240	216,240	220,120
62103 Health Services	232,088	242,760	177,560	170,710
62104 Outside Eval/Contracted Serv	155,045	222,000	222,000	227,000
62105 SPEECH AND LANGUAGE	362,718	372,160	372,160	282,280
62108 Psychological Services	311,829	327,330	327,330	339,770
62201 Curriculum Development	170,356	164,900	164,900	164,900
62202 Professional Development	25,134	40,800	40,800	40,800
62302 Media Services	35,964	52,340	55,040	55,330
62310 Library	321,446	343,840	331,550	293,140
62401 Board Of Education	268,802	346,730	258,070	295,190
62402 Superintendent's Office	488,584	495,200	575,000	516,040
62404 Special Education Admin	309,686	317,100	334,440	339,120
62520 Principals' Office Services	1,323,157	1,328,900	1,344,720	1,139,580
62521 Support Services - Central	12,357	13,830	13,830	13,830

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

Description	FY 20/21 Actual	FY 21/22 Adopted	FY 21/22 Amended	FY 22/23 Proposed
62523 Field Studies	821	13,500	13,500	13,500
62601 Business Management	713,772	731,670	652,510	690,000
62710 Plant Operations - Building	1,694,272	1,668,960	1,670,430	1,426,070
62801 Regular Transportation	931,623	1,077,830	1,077,830	1,162,570
62802 Spec Ed Transportation	43,118	70,000	70,000	120,000
63430 After School Program	11,300	43,830	43,830	43,830
63440 Athletic Program	38,652	38,690	38,690	38,690
68000 Employee Benefits	3,983,669	4,255,970	4,261,580	4,174,340
69000 Transfers Out To Other Funds	204,530	82,530	82,530	53,560
Total General Fund - Board	\$ 23,465,726	\$ 24,006,080	\$ 24,006,080	\$ 23,963,290

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, 2024.

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

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

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

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

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

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

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

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

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

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

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

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

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

Description of Funds

Fund Categories

1. Governmental Funds – Budgetary and Accounting Basis

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

Those funds included in this category are:

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

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

2. Proprietary Funds – Budgetary and Accounting Basis

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

The funds included in this category are:

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

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

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

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

Transit Services Fund – To account for the transit services provided by the Town. All activities necessary to provide such services are accounted for in this fund. In additiona to payments made to the Windham Regional Transit

District for services they provide, all services provided at the Nash-Zimmer Transportation Center are accounted for in this fund.

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

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

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

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

3. Fiduciary Funds – Budgetary and Accounting Basis

Those funds included in this category are:

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

NONEXPENDABLE TRUST FUNDS

Those funds included in this category are:

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

4. Component Units/Jointly Governed Organizations

a. Mansfield Discovery Depot, Inc.

This component unit records the operations of a day care center, which is funded by a grant received from the State of Connecticut Department of Social Services, parent fees and other local revenues. The budgeting and

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

b. Eastern Highlands Health District

The Town of Mansfield and three other local municipalities each appoint a member to the governing board of Eastern Highlands Health District, which provides health services to member towns. The budgeting and accounting policies of the district conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

c. Mansfield Downtown Partnership

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