

# Town of Mansfield

**Town Council  
Adopted Budget  
As Proposed for  
FY 2023/2024**



***Town Meeting  
May 9, 2023***

## TABLE OF CONTENTS

	<u>Page</u>
COVER.....	1
TABLE OF CONTENTS.....	2
NOTICE AND WARNING.....	4
COUNCIL MESSAGE.....	6
THE BUDGET PROCESS .....	11
EXPENDITURE BUDGET SUMMARY .....	14
ESTIMATED TAX WARRANT AND LEVY.....	15
GENERAL FUND	
Revenue and Expenditure Graphs .....	16
Summary of Revenues and Expenditures .....	17
CAPITAL FUND	
Capital Fund Revenue and Expenditure Graphs .....	18
Capital Fund Budget Summary .....	19
Capital Fund Financing Plan .....	20
CAPITAL AND NONRECURRING RESERVE FUND	
Capital and Nonrecurring Reserve Fund Revenue and Expenditure Graphs...	22
Capital Nonrecurring Reserve Fund–Est. Rev, Exp and Chg in Fund Balance	23
PROGRAM BUDGETS	
General Fund Program Budget .....	25

Capital Fund Program Budget .....27  
Capital Nonrecurring Reserve Fund Program Budget .....28

**SUPPLEMENTAL INFORMATION**

Grand List Comparison.....30  
Top Ten Taxpayers - October 1, 2020 Grand List .....31  
Revenue Budget Summary by Source .....32  
Town of Mansfield Expenditure Budget Summary.....34  
Mansfield Board of Education Expenditure Budget Summary.....39  
Glossary of Budget Terms.....41  
Description of Funds.....46

## **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 9, 2023 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, 2023 to June 30, 2024, which Proposed Budgets were adopted by the Town Council on April 24, 2023 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this 1<sup>st</sup> day of May 2023.

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, 2023 to June 30, 2024 in the amount of \$51,436,530 which proposed budget was adopted by the Council on April 24, 2023, 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, 2023 to June 30, 2024 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, 2023 to June 30, 2024 in the amount of \$4,913,250 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, 2023 to June 30, 2024 in the amount of \$4,453,050 be adopted.

May 1, 2023

Dear Mansfield Voters:

On behalf of the Town Council, we present the annual budget to Mansfield voters for the fiscal year 2023-24 as adopted on April 24, and encourage you to join us at the Town Meeting on Tuesday, May 9 to review and vote on this budget.

This year's budget has been proposed by the Town Manager and department leaders as we navigate a period of historically high inflation (approximately 7.5% at its peak), which continues to dramatically affect the costs of labor, goods, and services. The Town Council adopted a General Fund Budget totaling \$63,387,775 (including a contribution of \$11,951,245 to Regional School District No. 19) for Fiscal Year 2023/24. **Based on projected revenues and expenditures, we anticipate increasing the property tax rate (mill rate) from 30.38 to 31.52 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 5.1% increase in expenditures year-over-year:

<b>General Fund Budget Summary</b>				
<b>Town Council Adopted Budget, As Proposed for FY 23/24</b>				
	Adopted FY 22/23	Proposed FY 23/24	\$ Change	% Change
Town Operations	\$24,714,580	<b>\$26,634,650</b>	\$1,920,070	7.8%
Mansfield Board of Education	\$23,963,290	<b>\$24,801,880</b>	\$838,590	3.5%
Town/MBOE Budget Subtotal	\$48,677,870	<b>\$51,436,530</b>	\$2,758,660	5.7%
Regional School District #19	\$11,607,251	<b>\$11,951,245</b>	\$343,994	3.0%
<b>GRAND TOTAL</b>	\$60,285,121	<b>\$63,387,775</b>	\$3,102,654	5.1%

Also at its April 26 meeting, the Town Council adopted a Capital Fund budget of \$4,913,250 and a Capital Nonrecurring Fund (CNR) budget of \$4,453,050. 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.

Two years ago, newly enacted statutory formulas relative to state aid resulted in the Town of Mansfield receiving significantly increased payment-in-lieu-of-taxes (PILOT), and these enhanced revenues – which we feel confident will be reliable for years to come – can be used to support necessary capital improvement projects and high-quality town services while keeping our mill rate constant. It should be noted, however, that while Mansfield’s state aid totals included in the governor’s proposed biennial budget are being maintained at current levels, “level” funding still presents challenges as we experience historically high rates of inflation and the decreasing purchasing power of a dollar.

Developing the budget is a challenge in these 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 quality of our current services and programs while concurrently avoiding or minimizing any fiscal impact on our taxpayers.**

The Council’s adopted budget will require the property tax rate (mill rate) to increase from 30.38 mills to 31.52 mills (per \$1,000 in assessed value). This is a 1.14 mill increase or 3.77%. For the median home in Mansfield with a fair market value of \$228,860, assessed at \$160,200, the annual taxes would be \$5,050 (a \$183 increase from the current fiscal year). It is important to note that the Town’s net Grand List is projected to increase substantially within the next one to two years as a result of numerous large-scale multi-family housing developments that are in the process of being permitted and/or currently being constructed. As the Grand List grows, we believe it will be possible to reduce the mill rate in future years.

## THE NUMBERS:

### Grand List and Estimated Changes in the Tax Warrant:

The October 1, 2022 grand list totals \$1,189,345,593. This represents an increase of \$807,379 or 0.07% compared to the October 2021 Grand List. This net increase in the grand list is due to a (\$1,912,400) or (0.20%) decrease in real estate, a (\$1,681,036) or (1.65%) decrease in personal property, and a \$4,400,815 or 4.10%

increase in motor vehicles.

### Non-Tax Revenues

Non-tax revenues are estimated to increase by \$810,645 or 110%. The most notable change in revenue is a projected increase in investment earnings of \$775,000 due to an increased level of investable funds and an increase in the earnings rate.

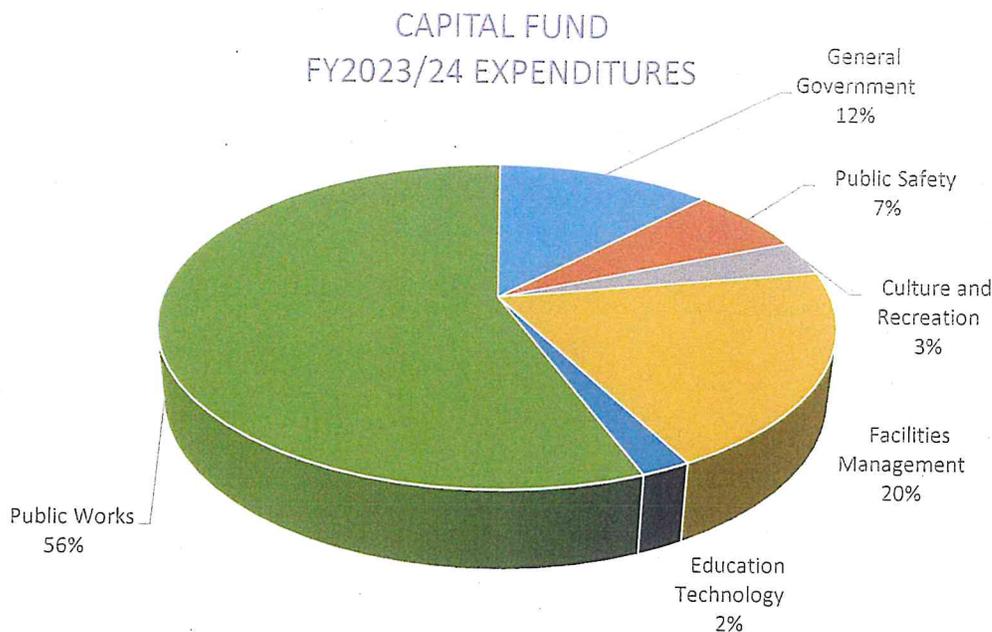
### General Fund Budget:

As adopted by Council, the Town's General Government expenditure budget for FY 2023/24 is \$26,634,650, a \$1,920,070 or 7.8% increase over the FY 2022/23 budget (as amended). The major cost drivers for the Town are a \$1,676,940 increase in contractually obligated employee wages and benefits; an additional \$238,610 in debt service payments for the new elementary school; an increase of \$138,820 in energy expenses due to rising per unit costs of electricity and fuel, and; an increase for capital projects of roughly \$553,900; The Mansfield Board of Education budget is \$24,801,880, a \$838,590 or 3.5% increase over the current year. Mansfield's contribution to the Regional School District #19 budget totals \$11,951,245, representing an increase of \$343,994 or 3.0%. Overall, the FY 2023/24 General Fund budget as adopted by the Town Council totals \$63,387,775 a \$3,102,654 or 5.1% increase over the current year budget (as amended).

### Capital Fund Budget:

The proposed Capital Projects Budget of \$4,913,250 would be funded as follows: \$4,453,050 from state and other revenue (i.e., ambulance fees and property taxes) via General Fund and the Capital and Nonrecurring Fund; \$190,200 in state and federal grants; and \$270,000 from Other Funds (Parking Garage Reserve, Town Aid Road Fund).

The major items in the FY 2023/24 proposed capital fund budget include: \$2,750,000 for Public Works; \$970,000 for Facilities Management (Town and Mansfield Public Schools); \$598,250 for General Government (including Planning and Economic/Community Development); \$325,000 for Public Safety; \$170,000 for Culture & Recreation, and; \$100,000 for Education (Technology Equipment).



Capital and Nonrecurring Fund:

The proposed CNR Fund Budget totals \$4,453,050 all of which is a transfer to the Capital Fund.

The Town Council and Town Manager are mindful of the financial impact that rising costs of goods and services across all sectors of the economy are having on Mansfield residents and taxpayers. The Council's adopted budget is designed to sustain the high quality services the Town provides our residents, while controlling expenditures in the face of a currently challenging economic environment, making additional progress on priority capital improvement projects, and proactively planning for the future of our community.

Following the Town Meeting on May 9, 2023, the Town Council will convene for the purpose of formally adopting the FY 2023/24 mill rate.

We hope that you will join us on May 9 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  
Carlita Cotton  
Ron Schurin

Mansfield Board of Education

Kathleen Ward, Chair  
Susannah Everett, Vice Chair  
Martha Kelly, Secretary  
Edith Allison  
David Litrico  
Katherine Paulhus  
Jeannette Picard  
Kelly Zimmermann

Staff

Ryan J Aylesworth, Town Manager  
Peter Dart, Superintendent of Mansfield Public Schools  
Cherie Trahan, Interim Director of Finance

## The Budget Process

1. During January 2023 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 29, 2023, 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 5, 2023 and one on May 4, 2023. A Public Hearing was held on April 10, 2023.
5. On April 24, 2023 the Town Council adopted a proposed budget for the General Fund, for the Capital Fund and for the Capital Nonrecurring Fund.
6. These three budgets are presented for consideration at this Town Meeting, May 9, 2023. 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, Health & Welfare, Culture & Recreation 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**

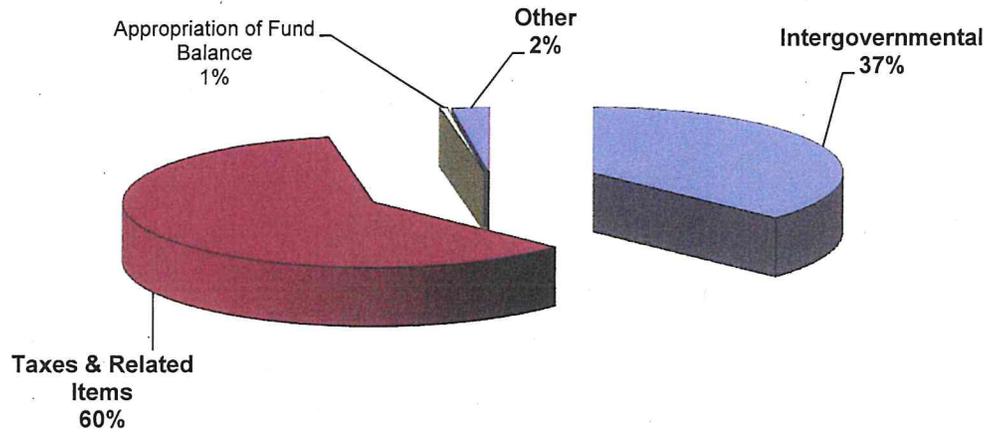
	<b>FY 22/23 Amended</b>	<b>FY 23/24 Proposed</b>	<b>Increase/Decrease</b>	
			<b>Amount</b>	<b>Percentage</b>
<b>Town:</b>				
General Government:				
Operating Budget	\$ 20,273,190	\$ 21,400,750	\$ 1,127,560	5.6%
Capital Contribution	3,080,000	3,633,900	553,900	18.0%
Debt Contribution	1,361,390	1,600,000	238,610	17.5%
Total General Government	24,714,580	26,634,650	1,920,070	7.8%
Mansfield Board of Education	23,963,290	24,801,880	838,590	3.5%
Total Town of Mansfield	<u>\$ 48,677,870</u>	<u>\$ 51,436,530</u>	<u>\$ 2,758,660</u>	<u>5.7%</u>

	<b>FY 22/23 Amended</b>	<b>FY 23/24 Proposed</b>	<b>Increase/Decrease</b>	
			<b>Amount</b>	<b>Percentage</b>
<b>Recap:</b>				
Contribution to Region 19	\$ 11,607,251	\$ 11,951,245	\$ 343,994	3.0%
Town Expenditures	48,677,870	51,436,530	2,758,660	5.7%
Total Commitments	<u>\$ 60,285,121</u>	<u>\$ 63,387,775</u>	<u>\$ 3,102,654</u>	<u>5.1%</u>

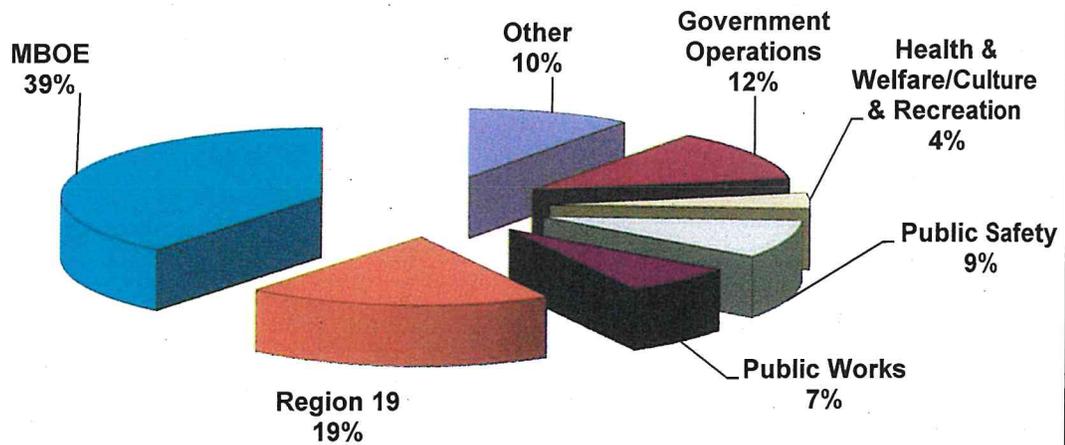
**Town of Mansfield  
Estimated Tax Warrant and Levy  
FY 2023/24**

<b>Amount to Raise by Taxation</b>	<b>Dollars</b>	<b>Equiv. Mill Rate</b>
1. Proposed Budget		
Mansfield School Board	\$ 24,801,880	
Town General Government	26,634,650	
Total Town	51,436,530	
Region 19 General Fund Contribution	11,951,245	
Total Expenditure Budgets	\$ 63,387,775	53.30
2. Plus: Fund Balance Reserve	-	
3. Less:		
Tax Related Items	-	
Non-Tax Revenues	26,096,830	
App. Of Fund Balance	300,000	
Total Other Revenues	26,396,830	22.19
Amount to Raise by Taxes (current levy)	\$ 36,990,945	31.10
<b>Tax Warrant Computation</b>		
1. Amount to Raise by Taxes (current levy)	\$ 36,990,945	31.10
2. Amount of Abatement	-	
3. Reserve for Uncollected Taxes	480,882	0.40
4. Reserve for Tax Appeals	-	
5. Elderly Programs	22,000	0.02
Total Tax Warrant	\$ 37,493,827	31.52
<b>Mill Rate Computation</b>		
1. Tax Warrant	37,493,827	
-----	-----	= 31.52
2. Taxable Grand List	1,189,345,593	
Proposed Mill Rate	31.52	
Current Mill Rate	30.38	
Increase (Decrease)	1.14	
Percent Increase (Decrease)	3.76%	

### General Fund FY 2023/24 Revenues



### General Fund FY 2023/24 Expenditures

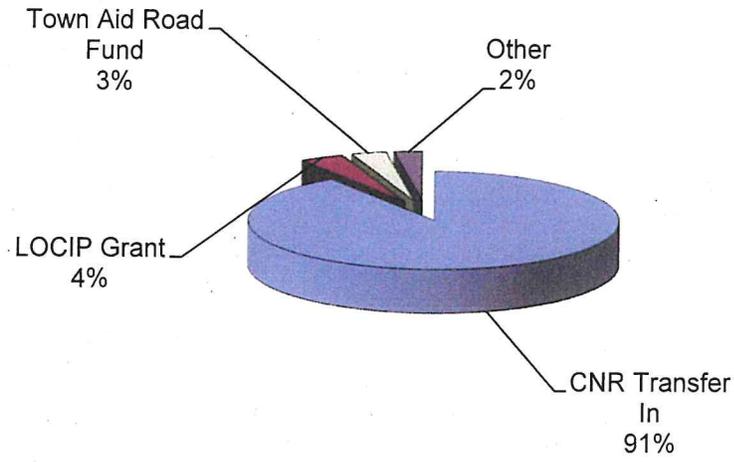


**Town of Mansfield  
Budget in Brief  
Summary of Revenues and Expenditures**

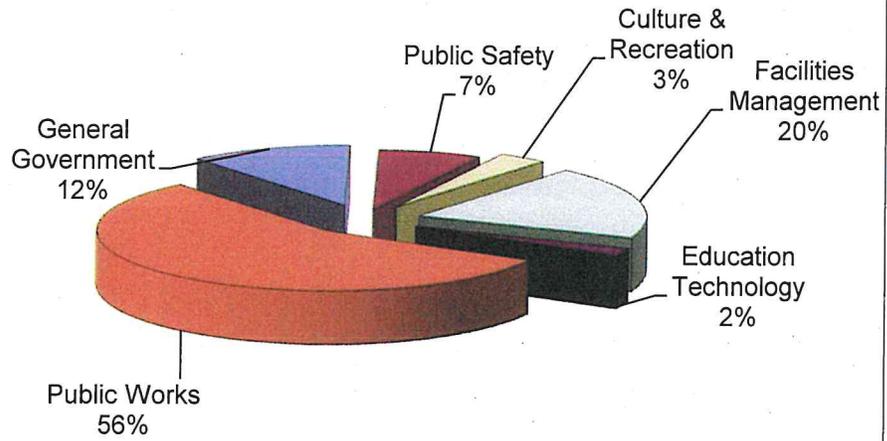
**2023/24 over 2022/23**

	FY 22/23 Amended	FY 23/24 Proposed	Increase/Decrease	
			Amount	Percentage
<b><u>Revenues:</u></b>				
Taxes and Related Items	\$ 36,485,346	\$ 38,081,901	\$ 1,596,555	4.4%
Intergovernmental	23,490,200	23,460,654	(29,546)	(0.1%)
Other Revenues	734,575	1,545,220	810,645	110.4%
Appropriation of Fund Balance	-	300,000	300,000	100.0%
Total Revenues	<u>\$ 60,710,121</u>	<u>\$ 63,387,775</u>	<u>\$ 2,677,654</u>	<u>4.4%</u>
<b><u>Expenditures:</u></b>				
General Government	\$ 6,940,380	\$ 7,727,570	\$ 787,190	11.3%
Public Safety	5,369,720	5,730,350	360,630	6.7%
Public Works	3,996,870	4,392,610	395,740	9.9%
Health & Welfare	1,144,510	1,283,600	139,090	12.2%
Culture & Recreation	1,009,060	1,042,970	33,910	3.4%
Mansfield Board of Education	23,963,290	24,801,880	838,590	3.5%
Contingency	687,350	10,000	(677,350)	(98.5%)
Transfers/Other Financing Uses	5,566,690	6,447,550	880,860	15.8%
Total Town of Mansfield	48,677,870	51,436,530	2,758,660	5.7%
Contributions to Region 19	<u>\$ 11,607,251</u>	<u>\$ 11,951,245</u>	<u>343,994</u>	<u>3.0%</u>
Total General Fund	<u>\$ 60,285,121</u>	<u>\$ 63,387,775</u>	<u>\$ 3,102,654</u>	<u>5.1%</u>
Net Increase to Fund Balance	<u>\$ 425,000</u>	<u>\$ -</u>	<u>\$ (425,000)</u>	

### Capital Fund FY 2023/24 Revenues



### Capital Fund FY 2023/24 Expenditures



**Town of Mansfield  
Capital Fund Budget Summary  
FY 2023/24**

	<b>FY 22/23 Amended</b>	<b>FY 23/24 Proposed</b>
<b>Estimated Revenues:</b>		
Capital Non-Recurring Reserve Fund (CNR)	3,546,780 \$	4,453,050
Town Aid Road Grant	100,000	150,000
Infrastructure Grant (LOCIP)	181,670	190,200
Federal Infrastructure	255,000	
Other	210,500	120,000
	<b>\$ 4,293,950</b>	<b>\$ 4,913,250</b>

	<b>FY 21/22 Amended</b>	<b>FY 22/23 Proposed</b>
<b>Estimated Expenditures:</b>		
General Government	\$ 284,450	\$ 563,250
Public Safety	153,000	360,000
Public Works	2,465,000	2,750,000
Facilities Management (Town/Schools)	985,500	970,000
Health & Welfare/Culture & Recreation	256,000	170,000
Education	150,000	100,000
	<b>\$ 4,293,950</b>	<b>\$ 4,913,250</b>

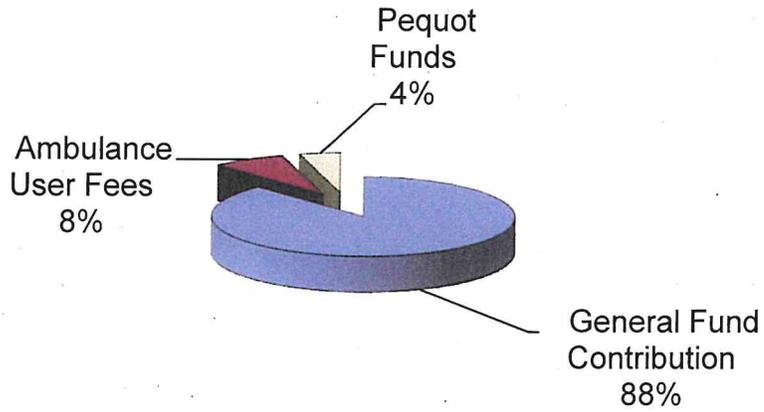
**Town of Mansfield  
Capital Projects Fund Financing Plan - 2023/24**

	Budget 2022/23	LOCIP	CNR Fund	Other Funds	Town Aid Road Fund
<b>General Government</b>					
Affordable Housing Trust Fund Contribution	75,000		75,000		
DEI+B Organizational Assessment & Mgmt Team Training	15,000		15,000		
Fleet vehicle replacement	30,000		30,000		
Interactive Zoning Map Software	8,250		8,250		
Municipal Facilities Upgrades-Schematic Design Services	100,000		100,000		
Plan of Conservation & Development 10-Year Update	110,000		110,000		
Positioning & Marketing Development Plan Implementation	50,000		50,000		
Tech Capital Infrastructure & Equipment (Municipal Buildings)	50,000		50,000		
Wage Analysis Study (Townwide)	25,000		25,000		
Wayfinding and Signage Implementation	100,000		100,000		
<b>Total General Government</b>	<b>563,250</b>	-	<b>563,250</b>	-	-
<b>Public Safety</b>					
<i>Fire</i>					
Admin Vehicle (Fire Marshal)	60,000		60,000		
Communication	50,000		50,000		
Extrication Equipment	55,000		55,000		
Fire Ponds	10,000		10,000		
Life Safety Equipment	30,000		30,000		
Personal Protective Equipment	30,000		30,000		
Replacement of Light Rescue 107	50,000		50,000		
Self Contained Breathing Apparatus	40,000		40,000		
<i>Animal Control</i>					
Animal Control Van	35,000		35,000		
<b>Total Public Safety</b>	<b>360,000</b>	-	<b>360,000</b>	-	-
<b>Public Works</b>					
Bucket Loader	125,000		125,000		
Downtown Storrs Improvements	25,000		25,000		
Equipment for drainage crew	120,000		120,000		
Guide Rail Improvements or Replacement	75,000		75,000		
Large Dump Truck with plow	140,000		-		140,000
Medium Dump Truck	35,000		25,000		10,000
Pickup Truck	45,000		45,000		
Road Resurfacing /Drainage	1,840,000	190,200	1,649,800		
Road Resurfacing Cape Seal	50,000		50,000		
Sidewalk/walkway Equipment	70,000		70,000		
Skid Steer	70,000		70,000		
Transportation/Walkways	80,000		80,000		
Trees	75,000		75,000		
<b>Total Public Works</b>	<b>2,750,000</b>	<b>190,200</b>	<b>2,409,800</b>	-	<b>150,000</b>
<b>Facilities Management</b>					
<i>Town</i>					
EOS Depot Campus	5,000		5,000		
EOS Depot Campus Front and Side Stair repairs	4,000		4,000		
Fire Station 207	25,000		25,000		
Fire Station 307	45,000		45,000		
Hanging Heater Dog Kennels	4,000		4,000		
Lenard Hall Acoustical Sound Panels	10,000		10,000		
Library Auditorium Chair Replacement	15,000		15,000		
Library Roof Replacement	60,000		60,000		
MCC Acid wash main and therapy pools and refill	19,000		19,000		
MCC Architect study for second floor barrier	15,000		15,000		
MCC Blind Replacement	8,000		8,000		
MCC Floor Replacement	10,000		10,000		
Nash Zimmer Garage Cameras for the garage	25,000		25,000		
Nash Zimmer Garage Deck sealing	80,000			80,000	
Parks Roof Replacement at Southeast Park	15,000		15,000		
Paving the Parking Lot	10,000			10,000	

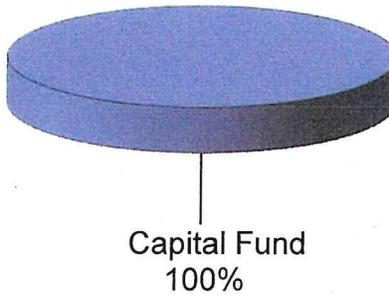
**Town of Mansfield  
Capital Projects Fund Financing Plan - 2023/24**

	Budget 2022/23	LOCIP	CNR Fund	Other Funds	Town Aid Road Fund
<b>Facilities Management - continued</b>					
<b>Town</b>					
Security Cameras Bus Garage	30,000			30,000	
Senior Center ADA Renovations	65,000		65,000		
Town Hall Boiler replacement	95,000		95,000		
Town Hall Carpeting	10,000		10,000		
Town Wide Contingency Projects Monies	10,000		10,000		
Town Wide Custodial Equipment Replacement	5,000		5,000		
Town Wide Furniture and Fixtures	52,000		52,000		
Town Wide Roof Upkeep General	32,000		32,000		
Town Wide Security Improvements	40,000		40,000		
Town Wide Sewer Snake	7,000		7,000		
Town Wide Vehicle replacement Electricians Van	75,000		75,000		
Town Wide Water system replacements and repairs	10,000		10,000		
Transfer Station Heat Pump Unit	4,000		4,000		
<b>MBOE</b>					
MMS Renovations to the third floor	185,000		185,000		
<b>Total Facilities Management</b>	<b>970,000</b>	-	<b>850,000</b>	<b>120,000</b>	-
<b>Culture &amp; Recreation</b>					
Aquatic Invasive Control Management	10,000		10,000		
Begin Replacement of Park Signs	20,000		20,000		
Community Center Aquatic Area Improvements	15,000		15,000		
General Parks Improvements	35,000		35,000		
Improvement and Maintenance of Park Amenities	50,000		50,000		
Playground Replacement and Repair	40,000		40,000		
<b>Total Culture &amp; Recreation</b>	<b>170,000</b>	-	<b>170,000</b>	-	-
<b>Education</b>					
Technology Infrastructure	100,000		100,000		
<b>Total Education</b>	<b>100,000</b>	-	<b>100,000</b>	-	-
<b>TOTAL C.I.P. 2022/23</b>	<b>\$ 4,913,250</b>	<b>\$ 190,200</b>	<b>\$ 4,453,050</b>	<b>\$ 120,000</b>	<b>\$ 150,000</b>

**Capital Nonrecurring Reserve Fund  
FY 2023/24  
Revenues**



**Capital Nonrecurring Reserve Fund  
FY 2023/24  
Expenditures**



**Town of Mansfield  
Capital and Nonrecurring Reserve Fund Budget  
Estimated Revenues, Expenditures and Changes in Fund Balance  
Fiscal Year 2023/24**

	<b>FY 21/22 Actual</b>	<b>FY 22/23 Amended</b>	<b>FY 22/23 Estimated</b>	<b>FY 23/24 Proposed</b>
<b>Sources:</b>				
General Fund Contribution	\$ 5,573,310	\$ 3,080,000	\$ 3,080,000	\$ 3,633,900
Board Contribution	270,000			
Ambulance User Fees	349,496	250,000	350,000	325,000
Other	81,463		260,000	
Sewer Assessments	1,825	500	500	500
Pequot Funds	179,151	179,151	179,151	179,151
<b>Total Sources</b>	<b>6,455,245</b>	<b>3,509,651</b>	<b>3,869,651</b>	<b>4,138,551</b>
<b>Uses:</b>				
Operating Transfers Out:				
Capital Fund	5,625,518	3,546,780	3,806,780	4,453,050
Capital Fund-Storrs Ctr Reser	66,329	-	-	-
ARPA Special Revenue Fund	3,771,446	-	-	-
<b>Total Uses</b>	<b>9,463,293</b>	<b>3,546,780</b>	<b>3,806,780</b>	<b>4,453,050</b>
<b>Excess/(Deficiency)</b>	<b>(3,008,048)</b>	<b>(37,129)</b>	<b>62,871</b>	<b>(314,499)</b>
<b>Fund Balance/(Deficit) July 1</b>	<b>4,086,576</b>	<b>1,078,528</b>	<b>1,078,528</b>	<b>1,141,399</b>
<b>Fund Balance, June 30</b>	<b>\$ 1,078,528</b>	<b>\$ 1,041,399</b>	<b>\$ 1,141,399</b>	<b>\$ 826,900</b>

# **PROGRAM BUDGETS**

General Fund

Capital Fund

Capital Nonrecurring Reserve Fund

**Town of Mansfield  
General Fund Program Budget  
Fiscal Year 2023/24**

<b>Prg #</b>	<b>Program</b>	<b>FY 21/22 Actual</b>	<b>FY 22/23 Adopted</b>	<b>FY 22/23 Amended</b>	<b>FY 23/24 Proposed</b>
11100	Legislative	104,579	118,330	118,330	133,430
12100	Municipal Management	287,396	318,810	318,810	310,440
12200	Human Resources	120,407	160,010	160,010	208,700
13100	Town Attorney	106,719	82,500	82,500	75,000
13200	Probate	10,096	10,000	10,000	10,000
15100	Town Clerk	238,813	252,850	252,850	265,100
15200	Registrars/General Elections	60,700	120,230	114,080	127,530
16000	Finance	1,016,505	1,099,110	1,066,370	1,120,700
16600	Information Technology	224,500	264,250	264,250	276,190
21200	Police Services	1,654,369	1,916,190	1,916,190	1,619,950
21300	Animal Control	116,953	138,950	138,950	153,110
22101	Fire Prevention	186,965	221,470	221,470	224,230
22160	Fire & Emergency Services	2,598,670	2,555,480	2,555,480	3,105,730
23100	Emergency Management	67,451	75,860	75,860	78,990
30000	Public Works	2,543,511	2,880,570	2,815,790	3,157,980
30800	Building & Housing Inspectio	440,968	461,770	461,770	548,340
30900	Facilities Management	993,742	1,181,080	1,181,080	1,234,630
41200	Health Regulations & Inspec	144,919	151,420	151,420	154,190
42100	Human Services	831,739	1,018,980	928,840	1,061,910
43100	Library Services	943,544	1,009,060	1,009,060	1,042,970
45000	Grants To Area Agencies	48,500	64,250	64,250	67,500
51100	Planning & Development	372,012	489,350	403,200	477,420
58000	Boards and Commissions	1,632	11,360	11,360	11,360
71000	Employee Benefits	3,660,588	3,964,400	3,897,490	4,436,370
72000	Insurance	186,861	241,130	241,130	275,330
73000	Contingency		340,480	687,350	10,000

**Other Financing Uses:**

92000	Capital Non-Recurring Fund	150,000			
92000	Senior Programs	5,000	15,000	15,000	15,000
92000	Revaluation	25,000	25,000	25,000	25,000
92000	Downtown Partnership	150,000	160,000	160,000	175,000
92000	Parks & Recreation	802,830	683,800	683,800	738,650

**Town of Mansfield  
General Fund Program Budget  
Fiscal Year 2023/24**

<b>Prg #</b>	<b>Program</b>	<b>FY 21/22 Actual</b>	<b>FY 22/23 Adopted</b>	<b>FY 22/23 Amended</b>	<b>FY 23/24 Proposed</b>
92000	Debt Service Fund	730,000	1,361,390	1,361,390	1,600,000
92000	Capital Fund	5,360,000	3,080,000	3,080,000	3,633,900
92000	Storrs Center Reserve	63,310			
92000	Cemetery Fund	22,500	26,500	26,500	30,000
92000	Medical Pension Trust Fund	65,000	65,000	65,000	80,000
92000	Transit Services Fund	150,000	150,000	150,000	150,000
<b>Mansfield Board of Education:</b>					
60001	Education - K to 8	24,006,080	23,963,290	23,963,290	24,801,880
<b>Total General Fund Budget</b>		<b>\$ 48,491,859</b>	<b>\$ 48,677,870</b>	<b>\$ 48,677,870</b>	<b>\$ 51,436,530</b>

**Town of Mansfield  
Capital Fund Program Budget  
Fiscal Year 2023/24**

<b>Program</b>		<b>FY 21/22 Actual</b>	<b>FY 21/22 Actual</b>	<b>FY 22/23 Adopted</b>	<b>FY 23/24 Proposed</b>
1	General Government	\$ 441,169	\$ 151,000	\$ 284,450	\$ 548,250
2	Public Safety	293,000	93,000	153,000	325,000
3	Health & Welfare/Culture & Recreation	431,840	174,900	256,000	170,000
4	Public Works	1,675,589	1,907,000	2,465,000	2,750,000
5	Facilities Management	3,649,775	1,252,000	985,500	970,000
6	Education (Technology)	150,000	150,000	150,000	150,000
Total Proposed CP Budget		<u>\$ 6,641,373</u>	<u>\$ 3,727,900</u>	<u>\$ 4,293,950</u>	<u>\$ 4,913,250</u>

**Town of Mansfield  
Capital Nonrecurring Reserve Fund Program Budget  
Fiscal Year 2023/24**

<b>Program</b>	<b>FY 21/22 Actual</b>	<b>FY 22/23 Adopted</b>	<b>FY 22/23 Amended</b>	<b>FY 23/24 Proposed</b>
1   Capital Fund	\$ 5,691,847	\$ 3,546,780	\$ 3,806,780	\$ 4,453,050
Total Proposed CNR Budget	<u>\$ 5,691,847</u>	<u>\$ 3,546,780</u>	<u>\$ 3,806,780</u>	<u>\$ 4,453,050</u>

# **SUPPLEMENTAL INFORMATION**

**Town of Mansfield  
Budget in Brief  
Grand List Comparison  
Fiscal Year 2023/24**

	<b>Net Abstract 10/1/2021</b>	<b>Net Abstract * 10/1/2022</b>	<b>Change</b>	<b>% Change</b>
Real Estate	\$ 979,252,644	\$ 977,340,244	\$ (1,912,400)	(0.20%)
Personal Property	101,986,715	100,305,679	(1,681,036)	(1.6%)
Motor Vehicles	107,298,855	111,699,670	4,400,815	4.10%
<b>Grand Totals</b>	<b>\$ 1,188,538,214</b>	<b>\$ 1,189,345,593</b>	<b>\$ 807,379</b>	<b>0.07%</b>

\*The Grand List totals for the most recent year is the preliminary figures *after* March 2023 Board of Assessment Appeal changes.

	<b>Net Abstract 10/1/2020</b>	<b>Net Abstract 10/1/2021</b>	<b>Change</b>	<b>% Change</b>
Real Estate	\$ 982,592,290	\$ 979,252,644	\$ (3,339,646)	(0.34%)
Personal Property	92,805,350	101,986,715	9,181,365	(9.89%)
Motor Vehicles	95,773,819	107,298,855	11,525,036	12.034%
<b>Grand Totals</b>	<b>\$ 1,171,171,459</b>	<b>\$ 1,188,538,214</b>	<b>\$ 17,366,755</b>	<b>1.48%</b>

**Top Ten Taxpayers  
October 1, 2022 Grand List**

The list percentages are calculated by dividing the individual property assessment by the October 1, 2022 Net Grand List Total of \$1,189,345,593.

PROPERTY OWNER	DESCRIPTION	ASSESSMENT	% OF TAXABLE GRAND LIST
Connecticut Light & Power	Public Utility	\$ 54,310,060	4.57%
EDR Storrs LLC	Apartment Condos	37,373,330	3.14%
EDR Storrs II LLC	Apartment Condos	27,871,320	2.34%
SCT Storrs Center I LLC	Retail Condos	24,426,800	2.05%
Uniglobe Investment LLC	Apartments	13,894,540	1.17%
Eastbrook F LLC (et al)	Eastbrook Mall	12,383,800	1.04%
CT Liberty Group LLC	Apartments	10,745,800	0.90%
UConn/Celeron Sq Assoc LLC	Apartments	9,718,400	0.82%
EDR Storrs 1C LLC	Apartment Condos	9,598,200	0.81%
Storrs Center HFX LLC	Retail	8,129,000	0.68%
Total Top Ten Assessments		<u>\$ 208,451,250</u>	<u>17.53%</u>

**Town of Mansfield  
Revenue Summary by Source**

Description	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Amended	FY 23/24 Proposed
40101 Current Year Levy	34,810,753	35,689,516	35,472,496	36,990,945
40102 Prior Year Levy	287,010	255,718	250,000	255,500
40103 Interest & Lien Fees	223,577	202,316	170,000	197,300
40104 Motor Vehicle Supplement	292,619	353,334	370,000	390,000
40105 Susp. Coll. Taxes - Trnsc.	6,510	6,588	6,500	6,190
40106 Susp. Coll. Int. - Trnsc.	8,078	7,356	7,500	6,965
40109 Collection Fees	14,627	18,696	18,750	15,000
40204 Conveyance Tax	210,078	286,428	190,000	220,000
<b>Total Taxes and Related Items</b>	<b>35,853,251</b>	<b>36,819,953</b>	<b>36,485,246</b>	<b>38,081,900</b>
40201 Misc Licenses & Permits	1,640	2,885	1,790	2,700
40202 Sport Licenses	30	154	40	40
40203 Dog Licenses	5,581	9,768	7,900	7,900
40210 Subdivision Permits	200	1,035	150	150
40211 Zoning/Special Permits	45,190	26,474	20,000	20,000
40212 Zba Applications			400	400
40214 Iwa Permits	3,825	6,225	2,500	2,500
40223 Sewer Permits	200	150	250	250
40224 Road Permits	1,600	2,100	1,500	1,500
40230 Building Permits	179,252	213,894	160,000	200,000
40231 Adm Cost Reimb-permits	292	248	200	200
40232 Housing Code Permits	230,936	155,510	175,000	175,000
40233 Housing Code Penalties	200	200	1,000	1,000
40234 Landlord Registrations	2,150	1,060	2,500	2,500
<b>Total Licenses and Permits</b>	<b>471,097</b>	<b>419,704</b>	<b>373,230</b>	<b>414,140</b>
40352 Payment In Lieu Of Taxes	4,944	5,065	4,940	4,700
40401 Education Assistance	9,462,597	9,457,759	9,459,720	9,555,060
40448 Motor Vehicle Tax Reimburseme			228,580	
40449 Pilot - Colleges/Hospitals	7,583			
40450 State Support - Town			200	200
40451 Pilot - State Property	5,566,517	10,369,767	10,471,300	10,576,950
40452 Pilot - Select Payment	2,630,447	2,630,447	2,630,450	3,291,730
40454 Circuit Crt-parking Fines	60	50	500	500
40457 Library - Connecticard/ill	13,903	12,429	13,900	12,429
40462 Disability Exempt Reimb	995	889	1,000	1,000
40465 Emerg Mgmt Perf. Grant	20,416		12,900	12,900
40469 Veterans Reimb	5,372	4,001	3,630	3,450
40471 Municipal Stabilization Grant	661,283	661,283	661,280	
40485 State Support - Other	6,841	6,841		
40494 Judicial Revenue Distribution	1,735	3,810	1,800	1,735
40496 Pilot-holinko Estates	7,525	7,525		
40551 Pilot - Senior Housing	20,228	21,857		
<b>Total Intergovernmental</b>	<b>18,410,446</b>	<b>23,181,722</b>	<b>23,490,200</b>	<b>23,460,654</b>

**Town of Mansfield  
Revenue Summary by Source**

Description	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Amended	FY 23/24 Proposed
40610 Recording	83,997	73,366	65,000	65,000
40611 Copies Of Records	14,751	14,779	20,250	10,410
40612 Vital Statistics	16,101	16,770	12,000	12,000
40620 Police Service	10,811	36,831	44,200	44,200
40622 Redemption/Release Fees	820	2,090	2,760	2,760
40625 Animal Adoption Fees	310	370	410	410
40644 Parking Plan Review Fee	2,100	1,225	500	300
40650 Blue Prints	10		200	200
40663 Zoning Regulations	138	100	100	100
40671 Day Care Grounds Maint	19,540	21,500	22,145	22,810
40674 Charge for Services	2,336	15,063	4,500	4,200
40678 Celeron Square Bikepath Maint	2,700	2,700	2,700	2,700
40699 Fire Safety Code Fees	12,007	22,122	20,000	20,000
40751 Notary Fees	135	296	220	220
<b>Total Charge for Services</b>	<b>165,755</b>	<b>207,212</b>	<b>194,985</b>	<b>185,310</b>
40640 Lost & Damaged Books/Material	1,010	1,707	1,260	500
40641 Fines on Overdue Books	120	90	50	120
40705 Town Parking Fines - Storrs Ctr	4,195	5,549	8,000	8,000
40708 Violation Revenue	90			
40711 Landlord Registration Penalty			100	100
40713 Nuisance Ordinance	5,250	8,250	15,000	15,000
40715 Ordinance Violation	6,353	42,759	15,000	15,000
40717 Possession Alcohol Ordinance	90	180	300	300
40718 Open Liquor Container Ordin			1,700	1,700
40723 Citations and Fines		400		
<b>Total Fines and Forfeitures</b>	<b>17,108</b>	<b>58,934</b>	<b>41,410</b>	<b>40,720</b>
40820 Interest Income	26,201	98,795	50,000	825,000
<b>Total Investment Earnings</b>	<b>26,201</b>	<b>98,795</b>	<b>50,000</b>	<b>825,000</b>
40807 Rent - Town Hall		25		
<b>Total Rents &amp; Royalties</b>		<b>25</b>		
40817 Telecom Services Payment	28,237	26,419	30,000	25,000
40824 Sale Of Supplies	-			
40825 Rent - R19 Maintenance				
40890 Other	47,166	16,057	2,500	2,500
40895 Consultant Fees Reimbursemen	81,990	62,930	40,000	50,000
<b>Total Miscellaneous</b>	<b>157,392</b>	<b>105,405</b>	<b>72,500</b>	<b>77,500</b>
40928 School Cafeteria	2,550	2,550	2,550	2,550
49999 Appropriation of Fund Balance				300,000
<b>Total Other Financing Sources</b>	<b>2,550</b>	<b>2,550</b>	<b>2,550</b>	<b>302,550</b>
<b>Total General Fund - Town</b>	<b>55,103,799</b>	<b>60,894,301</b>	<b>60,710,121</b>	<b>63,387,774</b>

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

Description	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 23/24 Proposed
Wages	\$ 2,376	\$ 1,600	\$ 1,600	\$ 3,000
Employee Benefits	37,204	41,830	41,830	41,830
Purchase Prof Svcs	44,050	59,500	59,500	70,000
Purchased Other Svcs	20,109	11,900	11,900	14,450
Supplies	840	3,500	3,500	4,150
<b>Legislative</b>	<b>104,579</b>	<b>118,330</b>	<b>118,330</b>	<b>133,430</b>
Wages	282,244	288,380	288,380	296,380
Employee Benefits	3,781	7,580	7,580	9,780
Purchase Prof Svcs	-	20,070	20,070	1,500
Purchased Other Svcs	509			-
Supplies	861	2,780	2,780	2,780
<b>Municipal Management</b>	<b>287,396</b>	<b>318,810</b>	<b>318,810</b>	<b>310,440</b>
Wages	401,183	420,680	387,940	419,980
Employee Benefits	5,061	8,430	8,430	10,200
Purchase Prof Svcs	511,005	563,670	563,670	582,950
Purchased Other Svcs	79,324	81,440	81,440	81,180
Supplies	9,767	15,090	15,090	15,790
Capital Assets	10,165	9,800	9,800	10,600
<b>Finance</b>	<b>1,016,505</b>	<b>1,099,110</b>	<b>1,066,370</b>	<b>1,120,700</b>
Purchase Prof Svcs	106,719	82,500	82,500	75,000
<b>Town Attorney</b>	<b>106,719</b>	<b>82,500</b>	<b>82,500</b>	<b>75,000</b>
Wages	101,861	133,420	133,420	179,610
Employee Benefits	7,923	14,590	14,590	17,340
Purchase Prof Svcs	2,572	900	900	900
Purchased Other Svcs	1,193	750	750	500
Supplies	6,858	10,350	10,350	10,350
<b>Human Resources</b>	<b>120,407</b>	<b>160,010</b>	<b>160,010</b>	<b>208,700</b>
Wages	(53,111)	(63,690)	(63,690)	(58,930)
Employee Benefits	3,713,699	4,028,090	3,961,180	4,495,300
<b>Employee Benefits</b>	<b>3,660,588</b>	<b>3,964,400</b>	<b>3,897,490</b>	<b>4,436,370</b>

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

Description	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 23/24 Proposed
Purchase Prof Svcs	224,500	264,250	264,250	276,190
<b>Information Technology</b>	224,500	264,250	264,250	276,190
Wages	208,816	218,440	218,440	230,520
Employee Benefits	525	1,530	1,530	1,570
Purchase Prof Svcs	2,000	4,600	4,600	4,600
Purchased Other Svcs	10,005	24,500	24,500	24,500
Supplies	1,656	3,780	3,780	3,910
Capital Assets	15,811			-
<b>Town Clerk</b>	238,813	252,850	252,850	265,100
Wages	288,278	347,790	261,640	314,720
Employee Benefits	3,517	12,390	12,390	13,800
Purchase Prof Svcs	58,897	82,500	82,500	112,500
Purchased Other Svcs	15,390	38,300	38,300	20,700
Supplies	5,930	8,370	8,370	15,700
<b>Planning &amp; Development</b>	372,012	489,350	403,200	477,420
Purchased Other Svcs	186,861	241,130	241,130	275,330
<b>Insurance (LAP)</b>	186,861	241,130	241,130	275,330
Purchased Other Svcs	10,096	10,000	10,000	10,000
<b>Probate</b>	10,096	10,000	10,000	10,000
Wages	-	3,810	3,810	3,810
Miscellaneous	1,632	7,550	7,550	7,550
<b>Boards and Commissions</b>	1,632	11,360	11,360	11,360
Wages	40,605	74,370	68,220	69,690
Employee Benefits	1,070	2,550	2,550	3,010
Purchased Prop Svcs	2,250	2,500	2,500	3,000
Purchased Other Svcs	13,571	34,190	34,190	44,320
Supplies	3,079	6,620	6,620	7,510
Capital Assets	125			-
<b>Registrars/General Election</b>	60,700	120,230	114,080	127,530

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

Description	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 23/24 Proposed
Wages	108,494	128,910	128,910	133,070
Employee Benefits	211	1,160	1,160	1,160
Purchase Prof Svcs	5,390	5,000	5,000	5,000
Purchased Prop Svcs	19			-
Purchased Other Svcs	2,523	2,530	2,530	12,530
Supplies	318	1,350	1,350	1,350
<b>Animal Control</b>	<b>116,953</b>	<b>138,950</b>	<b>138,950</b>	<b>153,110</b>
Wages	56,030	57,360	57,360	64,440
Employee Benefits	-			5,000
Purchased Prop Svcs	812	1,900	1,900	2,100
Purchased Other Svcs	1,594,965	1,851,630	1,851,630	1,541,970
Supplies	2,081	2,950	2,950	6,060
Capital Assets	481	2,350	2,350	380
<b>Police Services</b>	<b>1,654,369</b>	<b>1,916,190</b>	<b>1,916,190</b>	<b>1,619,950</b>
Wages	2,252,941	2,141,990	2,141,990	2,673,800
Employee Benefits	58,271	65,400	65,400	82,650
Purchase Prof Svcs	19,493	28,600	28,600	26,600
Purchased Prop Svcs	81,115	117,750	117,750	119,250
Purchased Other Svcs	103,204	103,760	103,760	106,450
Supplies	81,472	97,980	97,980	96,980
Capital Assets	2,174			-
<b>Fire &amp; Emergency Services</b>	<b>2,598,670</b>	<b>2,555,480</b>	<b>2,555,480</b>	<b>3,105,730</b>
Wages	65,473	71,470	71,470	73,050
Employee Benefits	-	700	700	1,200
Purchased Prop Svcs	1,978	2,450	2,450	3,500
Supplies	-	1,240	1,240	1,240
<b>Emergency Management</b>	<b>67,451</b>	<b>75,860</b>	<b>75,860</b>	<b>78,990</b>
Wages	422,906	440,920	440,920	517,890
Employee Benefits	2,667	5,300	5,300	5,200
Purchase Prof Svcs	8,161	2,000	2,000	12,000
Purchased Other Svcs	4,633	7,850	7,850	7,550
Supplies	2,601	5,700	5,700	5,700
<b>Building &amp; Housing Inspect</b>	<b>440,968</b>	<b>461,770</b>	<b>461,770</b>	<b>548,340</b>

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

Description	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 23/24 Proposed
Wages	144,551	149,450	149,450	155,260
Employee Benefits	2,561	8,120	8,120	6,120
Purchased Prop Svcs	33,238	45,300	45,300	45,300
Purchased Other Svcs	3,771	11,000	11,000	12,000
Supplies	2,844	7,600	7,600	5,550
<b>Fire Prevention</b>	<b>186,965</b>	<b>221,470</b>	<b>221,470</b>	<b>224,230</b>
Wages	1,959,201	2,257,600	2,192,820	2,400,950
Employee Benefits	27,315	11,210	11,210	13,260
Purchase Prof Svcs	6,460	8,400	8,400	8,400
Purchased Other Svcs	94,355	140,160	140,160	141,970
Supplies	456,181	463,200	463,200	593,400
<b>Public Works</b>	<b>2,543,511</b>	<b>2,880,570</b>	<b>2,815,790</b>	<b>3,157,980</b>
Wages	397,558	479,390	479,390	480,450
Employee Benefits	4,974	6,400	6,400	6,400
Purchased Prop Svcs	170,166	160,680	160,680	171,900
Purchased Other Svcs	117,621	131,900	131,900	134,550
Supplies	296,458	402,710	402,710	441,330
Miscellaneous	6,965			-
<b>Facilities Management</b>	<b>993,742</b>	<b>1,181,080</b>	<b>1,181,080</b>	<b>1,234,630</b>
Purchased Other Svcs	144,919	151,420	151,420	154,190
<b>Health Regs &amp; Inspections</b>	<b>144,919</b>	<b>151,420</b>	<b>151,420</b>	<b>154,190</b>
Wages	784,248	903,910	813,770	976,710
Employee Benefits	3,628	15,040	15,040	14,880
Purchase Prof Svcs	3,775	12,000	12,000	16,000
Purchased Other Svcs	2,608	3,200	3,200	2,950
Supplies	15,809	24,830	24,830	21,370
Miscellaneous	21,671	60,000	60,000	30,000
<b>Human Services</b>	<b>831,739</b>	<b>1,018,980</b>	<b>928,840</b>	<b>1,061,910</b>
Miscellaneous	48,500	64,250	64,250	67,500
<b>Contributions-Area Agencie</b>	<b>48,500</b>	<b>64,250</b>	<b>64,250</b>	<b>67,500</b>

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

Description	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 23/24 Proposed
Wages	747,015	797,330	797,330	818,970
Employee Benefits	1,885	3,780	3,780	3,340
Purchase Prof Svcs	7,659	7,500	7,500	8,000
Purchased Other Svcs	3,226	3,450	3,450	4,210
Supplies	151,691	167,150	167,150	178,950
Capital Assets	32,068	29,850	29,850	29,500
<b>Library Services</b>	<b>943,544</b>	<b>1,009,060</b>	<b>1,009,060</b>	<b>1,042,970</b>
Misc Expenses & Fees	-	340,480	687,350	10,000
<b>Contingency</b>	<b>-</b>	<b>340,480</b>	<b>687,350</b>	<b>10,000</b>
Capital Non-Recurring Fund	150,000	-	-	-
Senior Programs	5,000	15,000	15,000	15,000
Revaluation	25,000	25,000	25,000	25,000
Downtown Partnership	150,000	160,000	160,000	175,000
Parks & Recreation	802,830	683,800	683,800	738,650
Debt Service Fund	730,000	1,361,390	1,361,390	1,600,000
Capital Fund	5,360,000	3,080,000	3,080,000	3,633,900
Storrs Center Reserve	63,310	-	-	-
Cemetery Fund	22,500	26,500	26,500	30,000
Medical Pension Trust Fund	65,000	65,000	65,000	80,000
Transit Services Fund	150,000	150,000	150,000	150,000
<b>Other Financing Uses</b>	<b>7,523,640</b>	<b>5,566,690</b>	<b>5,566,690</b>	<b>6,447,550</b>
<b>Total General Fund-Town</b>	<b>\$ 24,485,779</b>	<b>\$ 24,714,580</b>	<b>\$ 24,714,580</b>	<b>\$ 26,634,650</b>

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

Description	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Amended	FY 23/24 Proposed
611010 General Instruction	7,854,285	7,721,112	8,024,050	8,359,680
611020 English	71,089	56,318	53,300	36,960
611040 World Languages	5,418	6,665	7,990	8,110
611050 Health & Safety	3,693	3,121	5,500	4,900
611060 Physical Education	12,883	8,773	14,360	14,520
611070 Art	13,650	14,024	17,120	16,810
611080 Mathematics	7,208	7,079	23,940	19,790
611090 Music	19,356	54,501	69,030	75,770
611100 Science	26,432	21,369	29,980	31,480
611110 Social Studies	9,576	11,464	17,140	12,290
611150 Information Technology	210,504	203,471	212,990	196,990
611220 Life & Consumer Scienc	8,714	10,490	10,580	10,730
611230 Technology Education	18,288	17,709	17,750	18,750
611300 English Learners	-	-	-	98,660
612010 Special Ed Instruction	1,635,548	1,727,779	1,837,530	1,856,880
612020 Enrichment	492,344	461,856	408,060	408,970
612040 Pre-Kindergarten	349,680	360,295	397,120	409,730
612340 Extended School Year (ESY)	49,072	13,236	64,200	66,000
613100 Reading/Math Intervention (Title	408,102	338,082	455,570	458,990
614000 Summer Learning Experience	24,000	14,000	14,000	16,590
616000 Tuition Payments	325,032	406,655	397,000	271,000
619000 Central Services	72,373	75,349	81,410	87,600
621020 School Counseling	196,885	214,150	220,120	224,190
621030 Health Services	247,087	186,025	185,710	216,310
621040 Outside Eval/Contracte	155,045	167,732	227,000	195,500
621050 Speech & Language	362,718	360,673	282,280	346,580
621080 Psychological Services	311,829	312,885	339,770	363,720
622010 Curriculum Dev & Prof Learning	195,490	170,223	209,900	189,600
623020 Library/Media Services	357,842	363,385	348,470	352,950
624010 Board of Education	268,801	228,705	295,190	312,270
624020 Superintendent's Offic	488,584	664,221	516,040	537,770
624040 Special Education Admi	309,685	322,700	337,620	364,200
625200 Principals' Office Ser	1,323,158	1,379,059	1,136,880	1,273,860
625230 Field Studies	12,972	12,484	25,630	23,000

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

Description	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Amended	FY 23/24 Proposed
626010 Business Management	713,772	646,823	690,000	705,330
627100 Plant Operations - Bui	1,740,719	1,627,259	1,426,070	1,370,660
628010 Regular Transportation	931,624	988,820	1,162,570	1,209,820
628020 Spec Ed Transportation	43,118	135,271	120,000	114,940
634300 After School Program	11,300	23,680	43,830	43,830
634400 Athletic Program	38,652	41,338	38,690	42,190
680000 Employee Benefits	4,019,197	4,307,299	4,198,900	4,433,960
690000 Transfers Out To Other	120,000	320,000	-	-
<b>Total General Fund - Board</b>	<b>\$ 23,465,725</b>	<b>\$ 24,006,080</b>	<b>\$ 23,963,290</b>	<b>\$ 24,801,880</b>

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## 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.