

Town of Mansfield

**Town Council
Adopted Budget
As Proposed for
FY 2024/2025**



***Town Meeting
May 14, 2024***

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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 14, 2024 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, 2024 to June 30, 2025, which Proposed Budgets were adopted by the Town Council on April 25, 2024 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this 30th day of April 2024.

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, 2024 to June 30, 2025 in the amount of \$53,890,994 which proposed budget was adopted by the Council on April 25, 2024, 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, 2024 to June 30, 2025 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, 2024 to June 30, 2025 in the amount of \$6,843,150 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, 2024 to June 30, 2025 in the amount of \$6,352,950 be adopted.

April 30, 2024

Dear Mansfield Voters:

On behalf of the Town Council, we present to you the Council adopted FY 2024/25 annual budget for consideration by the electors of Mansfield. We encourage you to join us at the Town Meeting on Tuesday, May 14 at 7:00 PM at the Mansfield Middle School to review and vote on this budget.

This year's budget has been proposed by the Town Manager and department leaders during a period where inflation had come down dramatically (approximately 2.5% year-over-year) relative to the historically high inflation (roughly 7.5% at its peak) we experienced the preceding two years, which significantly affected the costs of labor, goods, and service. The Town Council adopted a General Fund Budget totaling \$65,909,082 (including a contribution of \$12,018,088 to Regional School District No. 19) for Fiscal Year 2024/25. **Based on projected revenues and expenditures, we anticipate decreasing the property tax rate (mill rate) by 1.0 mills (3.2%), from 31.52 to 30.52 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, will making targeted investments in multiple areas: emergency services staffing (police and fire/EMS), public works staffing, and critical transportation infrastructure improvement projects. The Mansfield 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 due to consolidation to one elementary school. As indicated in the chart below, the Council's adopted budget represents a 4.0% increase in expenditures year-over-year:

General Fund Budget Summary
Town Council Adopted Budget, As Proposed for FY 24/25

	Adopted FY 23/24	Proposed FY 24/25	\$ Change	% Change
Town Operations (<i>inc. capital & debt service for town & schools</i>)	\$26,634,650	\$29,089,114	\$2,454,464	9.2%
Mansfield Board of Education	\$24,801,880	\$24,801,880	\$0	0.0%
Town/MBOE Budget Subtotal	\$51,436,530	\$53,890,994	\$2,454,464	4.8%
Regional School District #19	\$11,951,245	\$12,018,088	\$66,843	0.6%
GRAND TOTAL	\$63,387,775	\$65,909,082	\$2,521,307	4.0%

Also, at its April 25 meeting, the Town Council adopted a Capital Fund budget of \$6,843,150 and a Capital Nonrecurring Fund (CNR) budget of \$6,352,950. 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.

Three 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 can be used to support necessary capital improvement projects and high-quality town services while keeping our mill rate constant. The amount of state aid Mansfield ultimately receives in the budget passed by the state legislature remains to be seen as the legislative session will not conclude for another couple of weeks. As such, because the final outcome of state budget deliberations is currently an unknown, we believe it is prudent to budget conservatively with respect to projected increases in state aid. More specifically, the revenue portion of these budget recommendations assumes an increase in state aid of \$1,632,745 or 7.0% above FY 2023/24 levels.

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 entail the property tax rate (mill rate) decreasing from 31.52 mills to 30.52 mills (per \$1,000 in assessed value). This is a 1.0 mill decrease or 3.2%. For the median home in Mansfield with a fair market value of \$222,429, assessed at \$155,700, the annual taxes would be \$4,752 (a \$156 decrease 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. Infusion of significant streams of new property tax revenue will reduce the tax burden on existing property owners.

THE NUMBERS:

Grand List and Estimated Changes in the Tax Warrant:

The October 1, 2023 grand list totals \$1,204,445,271. This represents an increase of \$15,099,678 or 1.27% compared to the October 2022 Grand List. This net increase in the grand list is due to a \$8,601,510 or 0.88% increase in real estate, a \$11,946,118 or 11.91% increase in personal property, and a (\$5,447,950) or (4.88%) decrease in motor vehicles.

Non-Tax Revenues

Non-tax revenues are estimated to increase by \$3,185,040 or 12.59%. The most notable change in revenue is a projected increase in investment earnings of \$625,000 due to an increased level of investable funds and an increase in the earnings rate, an increase to building permits for \$550,000 and an increase in State PILOT funds of \$1.36 million.

General Fund Budget:

As adopted by Council, the Town's General Government expenditure budget for FY 2024/25 is \$29,089,114, a \$2,454,464 or 9.2% increase over the FY 2023/24 budget (as amended). The major cost drivers for the Town are an approximate \$483,000 increase in contractually obligated employee wages and benefits; an additional \$200,000 in debt service payments for the new elementary school and; an increase for capital projects of \$916,100; The Mansfield Board of Education budget is \$24,801,880, a zero-dollar increase over the current year. Mansfield's contribution to the Regional School District #19 budget totals \$12,018,088, representing an increase of \$66,843 or 0.6%. Overall, the FY 2024/25 General Fund budget as adopted by the Town Council totals \$65,909,082 a \$2,521,307 or 4.0% increase over the current year budget.

Capital Fund Budget:

The proposed Capital Projects Budget of \$6,843,150 would be funded as follows: \$6,352,950 from state and other revenue (i.e., ambulance fees and property taxes) via General Fund and the Capital and Nonrecurring Fund; \$290,200 in state grants; and \$200,000 in American Rescue Plan Act funding.

The major items in the FY 2024/25 proposed capital fund budget include: \$4,190,500 for Public Works; \$1,072,300 for Facilities Management (Town and Mansfield Public Schools); \$895,350 for General Government (including Planning and Economic/Community Development); and, \$400,000 for Public Safety.

Capital and Nonrecurring Fund:

The proposed CNR Fund Budget totals \$6,352,950 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, enhancing staffing and overall capacity with respect to police and fire/EMS services, making additional progress on priority capital improvement projects, and proactively planning for the future of our community.

Following the Town Meeting on May 14, 2024, the Town Council will convene for the purpose of formally adopting the FY 2024/25 mill rate.

We hope that you will join us on May 14 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
Sam Bruder
Brian Q. Coleman
Carlita Cotton
Chris Kueffner
David Litrico
Ron Schurin
G. William Tomecko

Mansfield Board of Education

Kathleen Ward, Chair
Susannah Everett, Vice Chair
Martha Kelly, Secretary
Edith Allison
Gregory Cecil
Sabrina Hosmer
April Morin
Katherine Paulhus
Jeannette Picard

Staff

Ryan J Aylesworth, Town Manager
Maria Capriola, Chief of Shared Services and Administration
Peter Dart, Superintendent of Mansfield Public Schools
Amanda L. Backhaus, Director of Finance

The Budget Process

1. During January 2024, 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 25, 2024, 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 March 28, 2024 and one on May 9, 2024. A Public Hearing was held on April 8, 2024.
5. On April 25, 2024, 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 14, 2024. 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**

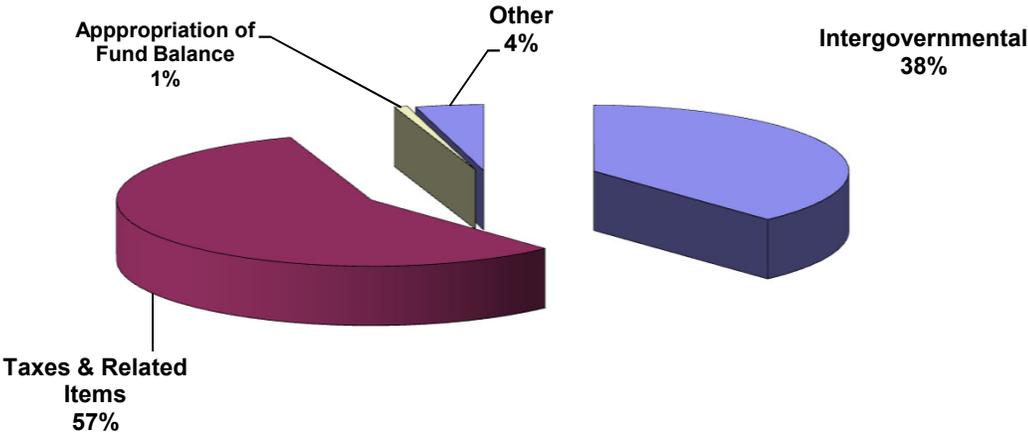
	FY 23/24 Adopted	FY 24/25 Proposed	Increase/Decrease	
Town:				
General Government:				
Operating Budget	\$ 21,400,750	\$ 22,739,114	\$ 1,338,364	6.3%
Capital Contribution	3,633,900	4,550,000	916,100	25.2%
Debt Contribution	1,600,000	1,800,000	200,000	12.5%
Total General Government	26,634,650	29,089,114	2,454,464	9.2%
Mansfield Board of Education	24,801,880	24,801,880	-	
Total Town of Mansfield	<u>\$ 51,436,530</u>	<u>\$ 53,890,994</u>	<u>\$ 2,454,464</u>	<u>4.8%</u>

	FY 23/24 Adopted	FY 24/25 Proposed	Increase/Decrease	
Recap:				
Contribution to Region 19	\$ 11,951,245	\$ 12,018,088	\$ 66,843	0.6%
Town Expenditures	51,436,530	53,890,994	2,454,464	4.8%
Total Commitments	<u>\$ 63,387,775</u>	<u>\$ 65,909,082</u>	<u>\$ 2,521,307</u>	<u>4.0%</u>

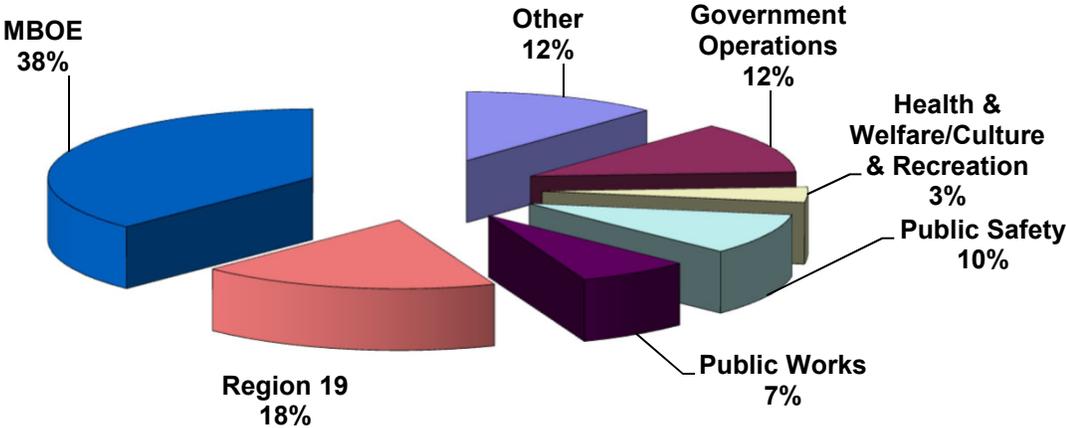
**Town of Mansfield
Estimated Tax Warrant and Levy
FY 2024/25**

Amount to Raise by Taxation	Dollars	Equiv. Mill Rate
1. Proposed Budget		
Mansfield School Board	\$ 24,801,880	
Capital	4,550,000	
Debt	1,800,000	
Town General Government	22,739,114	
Total Town	53,890,994	
Region 19 General Fund Contribution	12,018,088	
Total Expenditure Budgets	\$ 65,909,082	54.72
2. Plus: Fund Balance Reserve	-	
3. Less:		
Tax Related Items	-	
Non-Tax Revenues	29,001,265	
App. Of Fund Balance	550,000	
Total Other Revenues	29,551,265	24.54
Amount to Raise by Taxes (current levy)	\$ 36,357,817	30.19
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 36,357,817	30.19
2. Amount of Abatement	-	
3. Reserve for Uncollected Taxes	378,713	0.31
4. Reserve for Tax Appeals	-	
5. Elderly Programs	22,000	0.02
Total Tax Warrant	\$ 36,758,530	30.52
Mill Rate Computation		
1. Tax Warrant	36,758,530	
-----	-----	= 30.52
2. Taxable Grand List	1,204,445,271	
Proposed Mill Rate	30.52	
Current Mill Rate	31.52	
Increase (Decrease)	(1.00)	
Percent Increase (Decrease)	(3.2%)	

**General Fund
FY 2024/25
Revenues**



**General Fund
FY 2024/25
Expenditures**

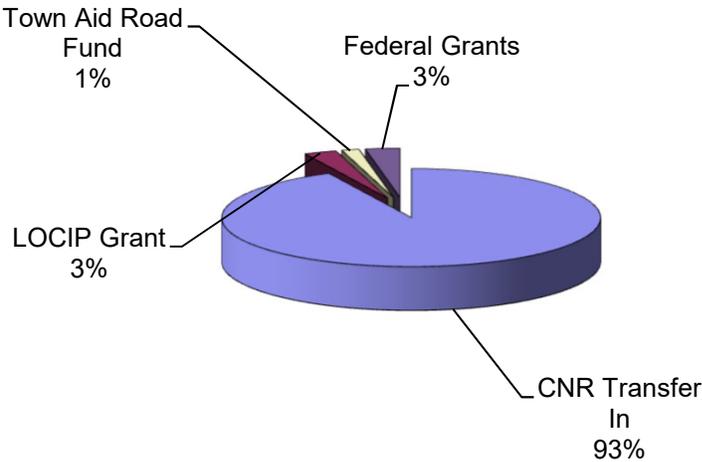


**Town of Mansfield
Budget in Brief
Summary of Revenues and Expenditures**

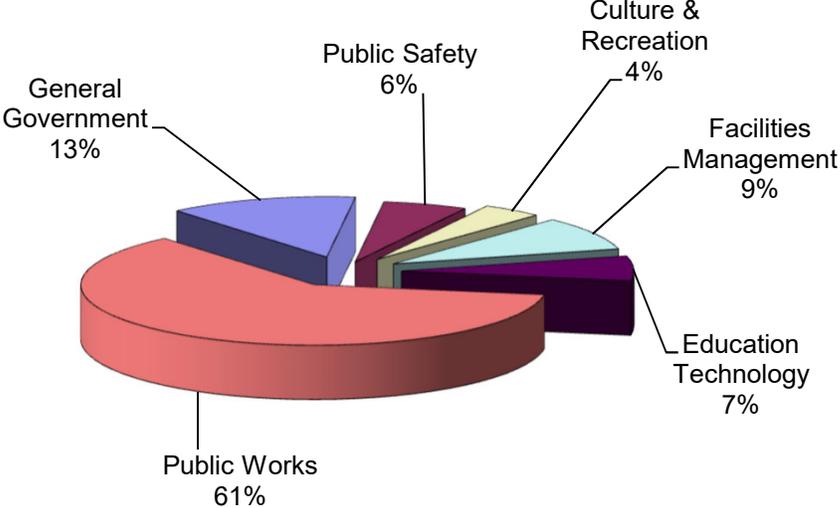
2024/25 over 2023/24

	FY 23/24 Adopted	FY 24/25 Proposed	Increase/Decrease	
			Amount	Percentage
<u>Revenues:</u>				
Taxes and Related Items	\$ 38,081,901	\$ 37,418,167	\$ (663,734)	(1.7%)
Intergovernmental	23,460,654	25,093,400	1,632,746	7.0%
Other Revenues	1,545,220	2,847,515	1,302,295	84.3%
Appropriation of Fund Balance	300,000	550,000	250,000	100.0%
Total Revenues	<u>\$ 63,387,775</u>	<u>\$ 65,909,082</u>	<u>\$ 2,521,307</u>	<u>4.0%</u>
<u>Expenditures:</u>				
General Government	\$ 7,727,570	\$ 7,964,894	\$ 237,324	3.1%
Public Safety	5,730,350	6,344,700	614,350	10.7%
Public Works	4,392,610	4,538,370	145,760	3.3%
Health & Welfare	1,283,600	1,304,310	20,710	1.6%
Culture & Recreation	1,042,970	1,065,880	22,910	2.2%
Mansfield Board of Education	24,801,880	24,801,880	-	0.0%
Contingency	10,000	260,150	250,150	2501.5%
Transfers/Other Financing Uses	6,447,550	7,610,810	1,163,260	18.0%
Total Town of Mansfield	51,436,530	53,890,994	2,454,464	4.8%
Contributions to Region 19	<u>\$ 11,951,245</u>	<u>\$ 12,018,088</u>	66,843	0.6%
Total General Fund	<u>\$ 63,387,775</u>	<u>\$ 65,909,082</u>	<u>\$ 2,521,307</u>	<u>4.0%</u>
Net Increase to Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Capital Fund FY 2024/25 Revenues



Capital Fund FY 2024/25 Expenditures



**Town of Mansfield
Capital Fund Budget Summary
FY 2024/25**

	FY 23/24 Adopted	FY 24/25 Proposed
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 4,453,050	\$ 6,352,950
Town Aid Road Grant	150,000	100,000
Infrastructure Grant (LOCIP)	190,200	190,200
Federal Grants		200,000
Other	120,000	
	\$ 4,913,250	\$ 6,843,150
	\$ 4,913,250	\$ 6,843,150

	FY 23/24 Adopted	FY 24/25 Proposed
Estimated Expenditures:		
General Government	\$ 563,250	\$ 895,350
Public Safety	360,000	400,000
Public Works	2,750,000	4,190,500
Facilities Management (Town/Schools)	970,000	617,300
Health & Welfare/Culture & Recreation	170,000	285,000
Education	100,000	455,000
	\$ 4,913,250	\$ 6,843,150
	\$ 4,913,250	\$ 6,843,150

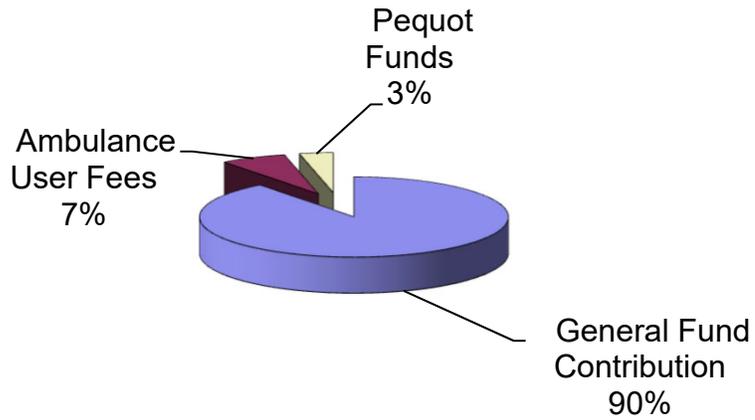
**Town of Mansfield
Capital Projects Fund Financing Plan - 2024/25**

	Budget 2024-25	LOCIP	CNR Fund	Other Funds	Town Aid Road Fund
General Government					
Architectural and Design Standards and Guidelines	\$ 90,000	\$ -	\$ 90,000	\$ -	\$ -
Historic District Commission Design Standards	70,000		70,000		
Positioning & Marketing Development Plan Implementation	50,000		50,000		
Wayfinding and Signage Implementation	500,000		300,000	200,000	
DEI+B Organizational Assessment and Management Team Training	10,000		10,000		
Technology Capital Infrastructure & Equipment (Municipal Buildings)	50,000		50,000		
Technology Capital Infrastructure & Equipment (Schools)	100,000		100,000		
Bonfire Software	5,000		5,000		
Digitalization of Assessor Files	20,350		20,350		
Total General Government	895,350	-	695,350	200,000	-
Public Safety					
<i>Fire</i>					
Aerial Vehicle Training	60,000		60,000		
Communication	20,000		20,000		
Extrication Equipment	60,000		60,000		
Fire Apparatus Replacement Savings Account	150,000		150,000		
Fire Ponds	10,000		10,000		
Personal Protective Equipment	30,000		30,000		
Self Contained Breathing Apparatus	40,000		40,000		
Uniform Trench Coats	10,000		10,000		
<i>Police</i>					
Speed Enforcement Lasers	20,000		20,000		
Total Public Safety	400,000	-	400,000	-	-
Public Works					
<i>Public Works</i>					
Coventry Road Enhanced Gravel	350,000		350,000		
Guide Rail Improvements or Replacement	75,000		75,000		
Large Dump Truck with Plow	150,000		150,000		
Major Culvert Rehabilitation	200,000		200,000		
Mini Excavator / Backhoe	130,000		130,000		
Resurfacing Downtown Roads to include Crosswalks and Curbing	600,000		600,000		
Road Resurfacing / Drainage	2,000,000	190,200	1,809,800		
Roadside Mower - Tractor and Flail	200,000		200,000		
Sidewalk Equipment	70,000		70,000		
Streetlights	5,000		5,000		
Transportation / Walkways	150,000		150,000		
Trees	100,000		-		100,000
Water Truck Replacement	125,000		125,000		
<i>Engineering</i>					
Pavement / Sidewalk Asset Management	35,500		35,500		
Total Public Works	4,190,500	190,200	3,900,300	-	100,000
Facilities Management					
Town					
Equipment Trailer for Facilities	10,000		10,000		
Library Roof Replacement	68,000		68,000		
Library Window Replacement	50,000		50,000		
Lions Park Roof Replacement	22,000		22,000		
MCC Blind Replacement	12,000		12,000		
MCC Floor Replacement	10,000		10,000		
MCC Gym Floor Relining and Refinishing	47,300		47,300		
MCC Replace Stair Treads	12,000		12,000		
MDD Air Conditioning Upgrades	40,000		40,000		
MDD Replacement Child and Adult Sink Cabinets	15,000		15,000		
Public Works Garage Doors and Exterior Repairs	60,000		60,000		
Replacement Animal Shelter	100,000		100,000		
Town Hall Carpeting and Flooring Upgrades	20,000		20,000		
Town Hall HVAC Improvements	20,000		20,000		
Town-Wide Custodial Equipment Replacement	6,000		6,000		

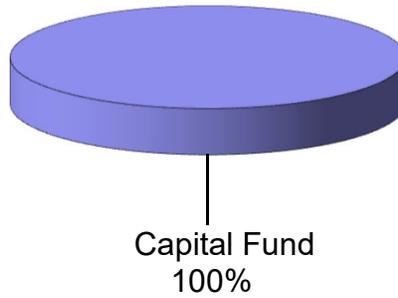
**Town of Mansfield
Capital Projects Fund Financing Plan - 2024/25**

	Budget 2024-25	LOCIP	CNR Fund	Other Funds	Town Aid Road Fund
Facilities Management - continued					
Town					
Town-Wide Furniture and Fixtures	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -
Town-Wide Roof Upkeep General	35,000		35,000		
Town-Wide Security	40,000		40,000		
Town-Wide Water System Replacements and Repairs	10,000		10,000		
Total Facilities Management	617,300	-	617,300	-	-
Culture & Recreation					
General Parks Improvements	35,000		35,000		
Invasives Control and Management	20,000		20,000		
Open Space Acquisition	70,000		70,000		
Playground Replacement and Repair	50,000		50,000		
Replacement of Community Center Amenities	20,000		20,000		
Replacement of Fitness Equipment	75,000		75,000		
Replacement of Interior Park Signs	15,000		15,000		
Total Culture & Recreation	285,000	-	285,000	-	-
Education					
MBOE HVAC Study	30,000		30,000		
MMS Boiler Replacements	75,000		75,000		
MMS Renovations	350,000		350,000		
Total Education	455,000	-	455,000	-	-
TOTAL C.I.P. 2024/25	\$ 6,843,150	\$ 190,200	\$ 6,352,950	\$ 200,000	\$ 100,000

**Capital Nonrecurring Reserve Fund
FY 2024/25
Revenues**



**Capital Nonrecurring Reserve Fund
FY 2024/25
Expenditures**



**Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2024/25**

	FY 22/23 Actual	FY 23/24 Adopted	FY 23/24 Estimated	FY 24/25 Proposed
Sources:				
General Fund Contribution	\$ 5,088,038	\$ 3,633,900	\$ 4,633,900	\$ 4,550,000
Board Contribution	385,000			
Ambulance User Fees	521,274	325,000	350,000	350,000
Other	216,679		45,555	
FEMA	13,743		-	
Sewer Assessments	52,489	500	-	-
Pequot Funds	179,151	179,151	179,151	179,151
Total Sources	6,456,374	4,138,551	5,208,606	5,079,151
Uses:				
Operating Transfers Out:				
Capital Fund	4,796,516	4,453,050	4,453,050	6,352,950
Premium Pay	193,600	-	-	-
Total Uses	4,990,116	4,453,050	4,453,050	6,352,950
Excess/(Deficiency)	1,466,258	(314,499)	755,556	(1,273,799)
Fund Balance/(Deficit) July 1	1,296,282	2,762,540	2,762,540	3,518,096
Fund Balance, June 30	\$ 2,762,540	\$ 2,448,041	\$ 3,518,096	\$ 2,244,297

PROGRAM BUDGETS

General Fund

Capital Fund

Capital Nonrecurring Reserve Fund

**Town of Mansfield
General Fund Program Budget
Fiscal Year 2024/25**

Prg #	Program		FY 21/22 Actual		FY 22/23 Actual		FY 23/24 Adopted		FY 24/25 Proposed
11100	Legislative	\$	104,579	\$	118,691	\$	133,430	\$	143,210
12100	Municipal Management		287,396		310,008		310,440		318,030
12200	Human Resources		120,407		167,058		208,700		268,900
13100	Town Attorney		106,719		84,081		75,000		81,500
13200	Probate		10,096		9,722		10,000		10,950
15100	Town Clerk		238,813		245,670		265,100		269,910
15200	Registrars/General Elections		60,575		86,468		127,530		151,190
16000	Finance		1,016,505		1,016,308		1,120,700		1,166,980
16600	Information Technology		224,500		264,250		276,190		284,500
21200	Police Services		1,654,369		1,669,234		1,619,950		1,986,210
21300	Animal Control		116,953		120,262		153,110		158,310
22101	Fire Prevention		186,965		196,874		224,230		216,860
22160	Fire & Emergency Services		2,598,670		2,700,290		3,105,730		3,389,960
23100	Emergency Management		67,451		70,616		78,990		73,890
30000	Public Works		2,543,511		2,684,173		3,157,980		3,279,150
30800	Building & Housing Inspectio		440,968		437,701		548,340		519,470
30900	Facilities Management		993,742		1,614,471		1,234,630		1,259,220
41200	Health Regulations & Inspec		144,919		147,145		154,190		156,980
42100	Human Services		831,739		954,585		1,061,910		1,077,330
43100	Library Services		943,544		981,338		1,042,970		1,065,880
45000	Grants To Area Agencies		48,500		63,250		67,500		70,000
51100	Planning & Development		372,012		429,114		477,420		501,310
58000	Boards and Commissions		1,632		3,609		11,360		7,550
71000	Employee Benefits		3,660,588		4,010,552		4,436,370		4,484,914
72000	Insurance		186,861		195,745		275,330		275,950
73000	Contingency		-		-		10,000		260,150
Other Financing Uses:									
92000	Senior Programs		5,000		15,000		15,000		15,000
92000	Revaluation		25,000		225,000		25,000		50,000
92000	Downtown Partnership		150,000		160,000		175,000		175,000
92000	Parks & Recreation		802,830		683,800		738,650		760,810

**Town of Mansfield
General Fund Program Budget
Fiscal Year 2024/25**

Prg #	Program	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Adopted	FY 24/25 Proposed
92000	Debt Service Fund	\$ 730,000	\$ 2,761,390	\$ 1,600,000	\$ 1,800,000
92000	Capital Fund	5,510,000	5,050,000	3,633,900	4,550,000
92000	Storrs Center Reserve	63,310	-	-	-
92000	Cemetery Fund	22,500	26,500	30,000	30,000
92000	Medical Pension Trust Fund	65,000	65,000	80,000	80,000
92000	Transit Services Fund	150,000	150,000	150,000	150,000
92000	Affordable Housing Trust		500,000	-	-
Mansfield Board of Education:					
60001	Education - K to 8	24,013,477	23,999,771	24,801,880	24,801,880
Total General Fund Budget		\$ 48,499,131	\$ 52,217,676	\$ 51,436,530	\$ 53,890,994

**Town of Mansfield
Capital Fund Program Budget
Fiscal Year 2024/25**

Program		FY 21/22 Adopted	FY 22/23 Adopted	FY 23/24 Adopted	FY 24/25 Proposed
1	General Government	\$ 66,000	\$ 132,000	\$ 548,250	\$ 895,350
2	Public Safety	93,000	153,000	325,000	400,000
3	Health & Welfare/Culture & Recreation	259,900	408,400	170,000	285,000
4	Public Works	1,907,000	2,465,000	2,750,000	4,190,500
5	Facilities Management	1,252,000	985,500	970,000	617,300
6	Education	150,000	150,000	150,000	455,000
Total Proposed CP Budget		<u>\$ 3,727,900</u>	<u>\$ 4,293,900</u>	<u>\$ 4,913,250</u>	<u>\$ 6,843,150</u>

**Town of Mansfield
Capital Nonrecurring Reserve Fund Program Budget
Fiscal Year 2024/25**

Program		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Adopted	FY 24/25 Proposed
1	Capital Fund	\$ 5,633,094	\$ 4,796,516	\$ 4,453,050	\$ 6,352,950
2	Premium Pay	-	193,600	-	-
Total Proposed CNR Budget		<u>\$ 5,633,094</u>	<u>\$ 4,990,116</u>	<u>\$ 4,453,050</u>	<u>\$ 6,352,950</u>

SUPPLEMENTAL INFORMATION

**GRAND LIST COMPARISON FOR
FISCAL YEAR 2024-2025**

	Net Abstract 10/1/2022	Net Abstract 10/1/2023	Change	% Change
Real Estate	\$ 977,340,244	\$ 985,941,754	\$ 8,601,510	0.88%
Personal Property	100,305,679	112,251,797	11,946,118	11.91%
Motor Vehicles	111,699,670	106,251,720	(5,447,950)	(4.88%)
Grand Totals	\$1,189,345,593	\$1,204,445,271	\$15,099,678	1.27%

* The Grand List totals for the most recent year are the preliminary figures *after the March 2024* Board of Assessment Appeal changes

Tax Exempt GL:	10/1/2022	10/1/2023	Change	% Change
Total Exempt	\$1,706,017,525	\$1,814,894,991	\$108,877,466	6.38%
State Owned (M37)	\$1,588,412,300	\$1,692,445,166	\$104,032,866	6.55%
Non-State Owned	\$117,605,225	\$122,449,825	\$4,844,600	4.12%

**Top Ten Taxpayers
October 1, 2023 Grand List**

The list percentages are calculated by dividing the individual property assessment by the October 1, 2023 Net Grand List Total of \$1,204,445,271

PROPERTY OWNER	DESCRIPTION	ASSESSMENT	% OF TAXABLE GRAND LIST
Connecticut Light & Power	Public Utility	\$ 63,082,310	5.24%
EDR Storrs LLC	Apartment Condos	37,440,220	3.11%
EDR Storrs II LLC	Apartment Condos	27,871,170	2.31%
SCT Storrs Center I LLC	Retail Condos	24,426,800	2.03%
Uniglobe Investment LLC	Apartments	13,893,340	1.15%
Eastbrook F LLC (et al)	Eastbrook Mall	12,383,800	1.03%
CT Liberty Group LLC	Apartments	11,275,490	0.94%
UConn/Celeron Sq Assoc LLC	Apartments	9,718,400	0.81%
EDR Storrs 1C LLC	Apartment Condos	9,598,200	0.80%
Storrs Center HFX LLC	Retail	8,941,900	0.74%
Total Top Ten Assessments		\$ 218,631,630	18.15%

**Town of Mansfield
Revenue Summary by Source**

Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Adopted	FY 24/25 Proposed
41204 Conveyance Tax	\$ 286,428	\$ 232,120	\$ 220,000	\$ 175,000
41901 Current Year Levy	35,689,516	35,294,675	36,990,945	36,357,817
41902 Prior Year Levy	255,718	209,612	255,500	250,000
41903 Interest & Lien Fees	202,316	188,812	197,300	195,600
41904 Motor Vehicle Supplement	353,334	372,634	390,000	410,000
41905 Susp. Coll. Taxes - Trnsc.	6,588	3,203	6,190	5,000
41906 Susp. Coll. Int. - Trnsc.	7,356	3,788	6,965	6,000
41909 Collection Fees	18,696	23,548	15,000	18,750
Total Taxes and Related Items	36,819,953	36,328,391	38,081,900	37,418,167
42201 Building Permits	213,894	1,756,805	200,000	750,000
42210 Subdivision Permits	1,035	770	150	150
42211 Zoning/Special Permits	26,474	53,310	20,000	40,000
42212 ZBA Applications	-	1,500	400	1,000
42214 IWA Permits	6,225	7,835	2,500	3,000
42223 Sewer Permits	150	100	250	250
42224 Road Permits	2,100	1,700	1,500	1,500
42231 Adm Cost Reimb-Permits	248	246	200	200
42232 Housing Code Permits	155,510	192,291	175,000	210,000
42233 Housing Code Penalties	200	300	1,000	1,000
42234 Landlord Registrations	1,060	1,520	2,500	2,500
42241 Sport Licenses	154	82	40	40
42261 Dog Licenses	9,768	6,946	7,900	6,000
42271 Misc Licenses & Permits	2,885	2,715	2,700	1,400
Total Licenses and Permits	419,704	2,026,119	414,140	1,017,040
43152 Payment In Lieu Of Taxes	5,065	5,427	4,700	5,000
43301 Education Assistance	9,457,759	9,429,885	9,555,060	9,795,790
43348 Motor Vehicle Tax Reimbursemen	-	-	-	-
43350 State Support - Town	-	-	200	200
43351 Pilot - State Property	10,369,767	10,471,300	10,576,950	11,940,180
43352 Pilot - Select Payment	2,630,447	3,140,833	3,291,730	3,291,730
43354 Circuit Crt-State Tickets	50	400	500	500
43357 Library - Connecticut/ill	12,429	12,521	12,430	12,430
43361 Pilot - Senior Housing	21,857	22,662	-	20,000
43362 Disability Exempt Reimb	889	984	1,000	1,000
43365 Emerg Mgmt Perf. Grant	-	-	12,900	12,900
43369 Veterans Reimb	4,001	3,446	3,450	3,030
43371 Municipal Stabilization Grant	661,283	661,283	-	-
43385 State Support - Other	6,841	6,841	-	6,840
43394 Judicial Revenue Distribution	3,810	6,515	1,735	3,800
43396 Pilot-Holinko Estates	7,525	7,525	-	-
Total Intergovernmental	23,181,722	23,769,622	23,460,655	25,093,400

**Town of Mansfield
Revenue Summary by Source**

Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Adopted	FY 24/25 Proposed
44010 Charge for Services	\$ 15,063	\$ 9,327	\$ 4,200	\$ 4,200
44044 Parking Plan Review Fee	1,225	910	300	300
44050 Blue Prints	-	5	200	200
44051 Notary Fees	296	30	220	220
44071 Day Care Grounds Maint	21,500	22,145	22,810	23,495
44078 Celeron Square Bikepath Maint	2,700	2,700	2,700	2,700
44099 Fire Safety Code Fees	22,122	641,275	20,000	50,000
44102 Recording	73,366	48,157	65,000	40,000
44103 Zoning Regulations	100	155	100	100
44106 Copies Of Records	14,779	10,673	10,410	6,870
44201 Police Service	36,831	11,279	44,200	44,200
44222 Redemption/Release Fees	2,090	3,470	2,760	2,760
44223 Boarding Fee	-	1,395	-	-
44404 Scrap Metals	-	946	-	-
44501 Vital Statistics	16,770	11,811	12,000	12,000
44525 Animal Adoption Fees	370	205	410	410
Total Charge for Services	207,212	764,481	185,310	187,455
45103 Fines on Overdue Books	90	126	120	120
45104 Lost & Damaged Books/Materials	1,707	1,512	500	500
45705 Town Parking Fines - Storrs Ctr	5,549	2,406	8,000	8,000
45711 Landlord Registration Penalty	-	-	100	100
45713 Nuisance Ordinance	8,250	6,000	15,000	1,000
45715 Ordinance Violation	42,759	48,396	15,000	23,000
45717 Possession Alcohol Ordinance	180	-	300	300
45718 Open Liquor Container Ordin	-	-	1,700	1,700
45723 Citations and Fines	400	-	-	250
Total Fines and Forfeitures	58,934	58,440	40,720	34,970
46101 Interest Income	98,795	1,694,787	825,000	1,450,000
Total Investment Earnings	98,795	1,694,787	825,000	1,450,000
47907 Rent - Town Hall	25	-	-	-
Total Rents & Royalties	25	-	-	-
48817 Telecom Services Payment	26,419	30,623	25,000	28,000
48824 Sale Of Supplies	-	3	-	-
48825 Rent - R19 Maintenance	-	-	-	65,000
48890 Other	15,952	17,418	2,500	2,500
48895 Consultant Fees Reimbursements	62,930	159,156	50,000	60,000
Total Miscellaneous	105,300	207,199	77,500	155,500
49915 Transfer in from CNR	-	85,600	-	-
49928 School Cafeteria	2,550	2,550	2,550	2,550
49999 Appropriation of Fund Balance	-	-	300,000	550,000
Total Other Financing Sources	2,550	88,150	302,550	552,550
Total General Fund - Town	\$60,894,196	\$64,937,190	\$63,387,775	\$65,909,082

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

Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Adopted	FY 24/25 Proposed
Wages	\$ 2,376	\$ 2,916	\$ 3,000	\$ 3,000
Employee Benefits	37,204	39,161	41,830	44,470
Purchase Prof Svcs	44,050	61,914	70,000	71,670
Purchased Other Svcs	20,109	12,021	14,450	19,920
Supplies	840	2,680	4,150	4,150
Legislative	104,579	118,691	133,430	143,210
Wages	282,244	274,954	296,380	306,620
Employee Benefits	3,781	2,785	9,780	8,630
Purchase Prof Svcs	-	14,691	1,500	-
Purchased Other Svcs	509	16,619	-	-
Supplies	861	959	2,780	2,780
Municipal Management	287,396	310,008	310,440	318,030
Wages	401,183	357,413	419,980	437,920
Employee Benefits	5,061	6,004	10,200	10,270
Purchase Prof Svcs	511,005	556,984	582,950	609,730
Purchased Other Svcs	79,324	76,495	81,180	87,880
Supplies	9,767	8,738	15,790	9,780
Capital Assets	10,165	10,673	10,600	11,400
Finance	1,016,505	1,016,308	1,120,700	1,166,980
Purchase Prof Svcs	106,719	84,081	75,000	81,500
Town Attorney	106,719	84,081	75,000	81,500
Wages	101,861	139,906	179,610	214,490
Employee Benefits	7,923	17,115	17,340	35,540
Purchase Prof Svcs	2,572	1,101	900	1,200
Purchased Other Svcs	1,193	1,141	500	9,000
Supplies	6,858	7,795	10,350	8,670
Human Resources	120,407	167,058	208,700	268,900
Wages	(53,111)	53,583	(58,930)	(70,910)
Employee Benefits	3,713,699	3,956,969	4,495,300	4,555,824
Employee Benefits	3,660,588	4,010,552	4,436,370	4,484,914

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

Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Adopted	FY 24/25 Proposed
Purchase Prof Svcs	\$ 224,500	\$ 264,250	\$ 276,190	\$ 284,500
Information Technology	224,500	264,250	276,190	284,500
Wages	208,816	219,113	230,520	235,250
Employee Benefits	525	1,315	1,570	1,570
Purchase Prof Svcs	2,000	1,195	4,600	4,600
Purchased Other Svcs	10,005	5,874	24,500	26,200
Supplies	1,656	2,493	3,910	2,290
Capital Assets	15,811	15,681	-	-
Town Clerk	238,813	245,670	265,100	269,910
Wages	288,278	260,211	314,720	342,600
Employee Benefits	3,517	6,222	13,800	13,210
Purchase Prof Svcs	58,897	138,697	112,500	114,500
Purchased Other Svcs	15,390	15,223	20,700	29,650
Supplies	5,930	8,761	15,700	1,350
Planning & Development	372,012	429,114	477,420	501,310
Purchased Other Svcs	186,861	195,745	275,330	275,950
Insurance (LAP)	186,861	195,745	275,330	275,950
Purchased Other Svcs	10,096	9,722	10,000	10,950
Probate	10,096	9,722	10,000	10,950
Wages	-	-	3,810	-
Miscellaneous	1,632	3,609	7,550	7,550
Boards and Commissions	1,632	3,609	11,360	7,550
Wages	40,605	48,577	69,690	84,300
Employee Benefits	1,070	1,424	3,010	3,090
Purchased Prop Svcs	2,250	2,800	3,000	4,000
Purchased Other Svcs	13,571	28,493	44,320	50,400
Supplies	3,079	5,173	7,510	9,400
Registrars/General Election	60,575	86,468	127,530	151,190

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

Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Adopted	FY 24/25 Proposed
Wages	\$ 108,494	\$ 113,920	\$ 133,070	\$ 138,270
Employee Benefits	211	527	1,160	1,160
Purchase Prof Svcs	5,390	2,941	5,000	5,000
Purchased Prop Svcs	19	-	-	-
Purchased Other Svcs	2,523	2,178	12,530	12,530
Supplies	318	696	1,350	1,350
Animal Control	116,953	120,262	153,110	158,310
Wages	56,030	57,297	64,440	66,050
Employee Benefits	-	2,824	5,000	4,000
Purchased Prop Svcs	812	1,135	2,100	3,600
Purchased Other Svcs	1,594,965	1,603,778	1,541,970	1,902,380
Supplies	2,081	3,368	6,060	9,800
Capital Assets	481	832	380	380
Police Services	1,654,369	1,669,234	1,619,950	1,986,210
Wages	2,252,941	2,327,798	2,673,800	2,952,210
Employee Benefits	58,271	56,930	82,650	82,650
Purchase Prof Svcs	19,493	26,836	26,600	28,500
Purchased Prop Svcs	81,115	122,504	119,250	128,750
Purchased Other Svcs	103,204	89,573	106,450	99,170
Supplies	81,472	76,570	96,980	98,680
Capital Assets	2,174	78	-	-
Fire & Emergency Services	2,598,670	2,700,290	3,105,730	3,389,960
Wages	65,473	65,747	73,050	70,250
Employee Benefits	-	120	1,200	1,200
Purchased Prof Svcs	-	2,078	-	-
Purchased Prop Svcs	1,978	2,255	3,500	1,200
Supplies	-	416	1,240	1,240
Emergency Management	67,451	70,616	78,990	73,890
Wages	422,906	412,179	517,890	499,270
Employee Benefits	2,667	3,250	5,200	5,400
Purchase Prof Svcs	8,161	10,277	12,000	1,000
Purchased Other Svcs	4,633	7,147	7,550	7,950
Supplies	2,601	4,848	5,700	5,850
Building & Housing Inspect	440,968	437,701	548,340	519,470

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Adopted	FY 24/25 Proposed
Wages	\$ 144,551	\$ 145,691	\$ 155,260	\$ 153,640
Employee Benefits	2,561	5,894	6,120	6,120
Purchased Prof Svcs	-	2,078	-	-
Purchased Prop Svcs	33,238	33,834	45,300	40,300
Purchased Other Svcs	3,771	5,938	12,000	11,450
Supplies	2,844	3,440	5,550	5,350
Fire Prevention	186,965	196,874	224,230	216,860
Wages	1,959,201	2,092,764	2,400,950	2,512,020
Employee Benefits	27,315	9,951	13,260	16,560
Purchase Prof Svcs	6,460	4,313	8,400	10,000
Purchased Other Svcs	94,355	97,941	141,970	142,070
Supplies	456,181	479,205	593,400	598,500
Public Works	2,543,511	2,684,173	3,157,980	3,279,150
Wages	397,558	784,658	480,450	515,050
Employee Benefits	4,974	4,907	6,400	6,400
Purchased Prop Svcs	170,166	306,814	171,900	170,590
Purchased Other Svcs	117,621	121,799	134,550	129,350
Supplies	296,458	396,293	441,330	437,830
Miscellaneous	6,965	-	-	-
Facilities Management	993,742	1,614,471	1,234,630	1,259,220
Purchased Other Svcs	144,919	147,145	154,190	156,980
Health Regs & Inspections	144,919	147,145	154,190	156,980
Wages	784,248	888,117	976,710	1,004,190
Employee Benefits	3,628	7,187	14,880	10,420
Purchase Prof Svcs	3,775	6,875	16,000	7,500
Purchased Other Svcs	2,608	2,728	2,950	10,820
Supplies	15,809	20,225	21,370	14,400
Miscellaneous	21,671	29,454	30,000	30,000
Human Services	831,739	954,585	1,061,910	1,077,330
Miscellaneous	48,500	63,250	67,500	70,000
Contributions-Area Agencie	48,500	63,250	67,500	70,000

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

Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Adopted	FY 24/25 Proposed
Wages	\$ 747,015	\$ 777,388	\$ 818,970	\$ 834,150
Employee Benefits	1,885	2,317	3,340	4,340
Purchase Prof Svcs	7,659	8,675	8,000	8,540
Purchased Other Svcs	3,226	3,386	4,210	33,500
Supplies	151,691	159,437	178,950	185,350
Capital Assets	32,068	30,135	29,500	-
Library Services	943,544	981,338	1,042,970	1,065,880
Misc Expenses & Fees	-	-	10,000	260,150
Contingency	-	-	10,000	260,150
Capital Non-Recurring Fund	150,000	-	-	-
Senior Programs	5,000	15,000	15,000	15,000
Revaluation	25,000	225,000	25,000	50,000
Downtown Partnership	150,000	160,000	175,000	175,000
Parks & Recreation	802,830	683,800	738,650	760,810
Debt Service Fund	730,000	2,761,390	1,600,000	1,800,000
Capital Fund	5,360,000	5,050,000	3,633,900	4,550,000
Storrs Center Reserve	63,310	-	-	-
Cemetery Fund	22,500	26,500	30,000	30,000
Medical Pension Trust Fund	65,000	65,000	80,000	80,000
Transit Services Fund	150,000	150,000	150,000	150,000
AffordHousing	-	500,000	-	-
Other Financing Uses	7,523,640	9,636,690	6,447,550	7,610,810
Total General Fund-Town	\$ 24,485,654	\$ 28,217,905	\$ 26,634,650	\$ 29,089,114

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

Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Adopted	FY 24/25 Proposed
611010 General Instruction	\$ 7,824,345	\$ 8,088,655	\$ 8,359,680	\$ 8,280,590
611020 English	56,318	57,132	36,960	36,960
611040 World Languages	6,665	5,206	8,110	8,110
611050 Health & Safety	3,121	5,624	4,900	4,900
611060 Physical Education	8,773	10,572	14,520	14,520
611070 Art	14,024	15,325	16,810	14,310
611080 Mathematics	7,079	15,033	19,790	19,790
611090 Music	54,501	55,713	75,770	25,550
611100 Science	21,369	18,171	31,480	31,480
611110 Social Studies	11,464	11,516	12,290	12,090
611150 Information Technology	203,471	232,150	196,990	146,990
611220 Life & Consumer Scienc	10,490	10,503	10,730	10,730
611230 Technology Education	17,709	18,445	18,750	18,750
611300 English Learners	-		98,660	64,550
612010 Special Ed Instruction	1,624,546	1,747,774	1,856,880	1,922,480
612020 Enrichment	461,856	394,613	408,970	420,880
612040 Pre-Kindergarten	360,295	374,217	409,730	450,230
612340 Extended School Year (ESY)	13,236	64,264	66,000	31,100
613100 Reading/Math Intervention (Title	338,082	363,924	458,990	361,930
614000 Summer Learning Experience	14,000	-	16,590	11,590
616000 Tuition Payments	406,655	390,494	271,000	104,500
619000 Central Services	75,349	69,983	87,600	91,800
621020 School Counseling	214,150	220,336	224,190	230,520
621030 Health Services	185,623	190,642	216,310	215,410
621040 Outside Eval/Contracte	168,135	180,552	195,500	195,500
621050 Speech & Language	360,673	325,613	346,580	364,060
621080 Psychological Services	312,885	337,957	363,720	384,820
622010 Curriculum Dev & Prof Learning	170,223	166,990	189,600	219,205
623020 Library/Media Services	363,385	345,107	352,950	366,605
624010 Board of Education	228,705	281,859	312,270	209,800
624020 Superintendent's Offic	664,221	562,936	537,770	540,300
624040 Special Education Admi	322,700	357,527	364,200	379,550
625200 Principals' Office Ser	1,379,059	1,139,876	1,273,860	1,324,660
625230 Field Studies	12,484	17,618	23,000	23,000
626010 Business Management	646,823	679,381	705,330	735,350
627100 Plant Operations - Bui	1,627,259	1,371,272	1,370,660	1,430,400
628010 Regular Transportation	996,216	1,120,585	1,209,820	1,209,820

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

Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Adopted	FY 24/25 Proposed
628020 Spec Ed Transportation	\$ 135,271	\$ 87,642	\$ 114,940	\$ 114,940
634300 After School Program	23,680	27,742	43,830	43,830
634400 Athletic Program	41,338	42,981	42,190	51,290
680000 Employee Benefits	4,307,299	4,206,047	4,433,960	4,678,990
690000 Transfers Out To Other	320,000	387,794	-	-
Total General Fund - Board	\$ 24,013,477	\$ 23,999,771	\$ 24,801,880	\$ 24,801,880

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 addition to payments made to the Windham Regional Transit

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

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

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

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

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

3. Fiduciary Funds – Budgetary and Accounting Basis

Those funds included in this category are:

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

NONEXPENDABLE TRUST FUNDS

Those funds included in this category are:

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

4. Component Units/Jointly Governed Organizations

a. Mansfield Discovery Depot, Inc.

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

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

b. Eastern Highlands Health District

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

c. Mansfield Downtown Partnership

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