

Town of Mansfield

**Town Council
Adopted Budget
As Proposed for
FY 2025/2026**



***Town Meeting
May 13, 2025***

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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 13, 2025 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, 2025 to June 30, 2026, which Proposed Budgets were adopted by the Town Council on April 24, 2025 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 2025.

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, 2025 to June 30, 2026 in the amount of \$56,093,350 which proposed budget was adopted by the Council on April 24, 2025, 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, 2025 to June 30, 2026 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, 2025 to June 30, 2026 in the amount of \$8,710,000 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, 2025 to June 30, 2026 in the amount of \$5,266,300 be adopted.

April 30, 2025

Dear Mansfield Voters:

On behalf of the Town Council, we present to you the Council adopted FY 2025/26 annual budget for consideration by the electors of Mansfield. We encourage you to join us at the Town Meeting on Tuesday, May 13 at 7:00 PM at the Mansfield Middle School to review and vote on this budget.

The Town Council adopted a General Fund Budget totaling \$68,246,956 (including a contribution of \$12,153,606 to Regional School District No. 19) for Fiscal Year 2025/26. Based on projected revenues and expenditures, **if the Town Council's adopted budget is supported by the voters at Town Meeting, we anticipate decreasing the property tax rate (mill rate) by 10.52 mills (34.5%), from 30.52 to 20.00 per \$1,000 in assessed value.**

For municipal operations, the Council's adopted budget preserves and maintains the quality of current town programs and services, while making targeted investments in multiple areas: emergency services (fire/EMS), public works, building and housing inspection, planning, human services, and library staffing. The planned new positions will advance Council goals relative to meeting our increasing emergency services needs, promoting affordable housing, supporting senior programs, improving the services we provide veterans, and strengthening services for children. 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 an overall 3.5% increase, town and schools combined, in expenditures year-over-year:

General Fund Budget Summary				
Town Council Adopted Budget, As Proposed for FY 25/26				
	Adopted FY 24/25	Proposed FY 25/26	\$ Change	% Change
Town Operations <i>(inc. capital & debt service for town & schools)</i>	\$29,089,114	\$30,488,350	\$1,399,236	4.8%
Mansfield Board of Education	\$24,801,880	\$25,605,000	\$ 803,120	3.2%
<i>Town/MBOE Budget Subtotal</i>	<i>\$53,890,994</i>	<i>\$56,093,350</i>	<i>\$2,202,356</i>	<i>4.1%</i>
Regional School District #19	<u>\$12,018,088</u>	<u>\$12,153,606</u>	<u>\$ 135,518</u>	<u>1.1%</u>
GRAND TOTAL	\$65,909,082	\$68,246,956	\$2,337,874	3.5%

Also, at its April 24th meeting, the Town Council adopted a Capital Nonrecurring Fund (CNR) budget of \$5,266,300 and a Capital Fund budget of \$8,710,000. 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.

Four 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 stable. 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 unknown, we believe it is prudent to budget conservatively with respect to projected state aid. More specifically, we have budgeted an increase in state aid, which is reflective of the Governor's proposed budget and discussed further under non-tax revenues below.

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 minimizing any fiscal impact on our taxpayers.**

If Council's adopted budget passes at Town Meeting, the property tax rate (mill rate) will decrease from 30.52 mills to 20.00 mills (per \$1,000 in assessed value). This is a 10.52 mill decrease or 34.5%. For the median home in Mansfield with a fair market value of \$359,714, assessed at \$251,800, the annual taxes would be \$5,036 (a \$284 increase from the current fiscal year). It is important to note that the Town's property tax base is projected to continue increasing substantially in the coming 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. This new growth will create additional sources of property tax revenue.

THE NUMBERS:

Grand List and Estimated Changes in the Tax Warrant:

The October 1, 2024 grand list totals \$1,777,898,410. This represents an increase of \$573,453,139 or 47.61% compared to the October 1, 2023 Grand List. This net increase in the grand list is due to a \$557,314,796 or 56.53% increase in real estate, a \$20,005,543 or 17.82% increase in personal property, and a (\$3,867,200) or (3.64%) decrease in motor vehicles. The increase in our grand list value is largely due to the outcome of the statutorily required revaluation for the October 1,

2024 grand list. The decrease in our motor vehicle value is primarily due to a recent statutory change to motor vehicle valuation.

Non-Tax Revenues

Non-tax revenues are estimated to increase by \$3,771,405 or 13.5%. The most notable change in revenue is an increase to building permits for \$1.4 million, an increase in State ECS funds of approximately \$1.9 million, and an increase in State PILOT funds of \$379,160.

General Fund Budget:

As adopted by Council, the Town's General Government expenditure budget for FY 2025/26 is \$30,488,350, a \$1,399,236 or 4.8% increase over the FY 2024/25 budget. The major cost drivers for the Town are an approximate \$665,000 increase in contractually obligated employee wages and benefits; \$438,270 in service improvements; an additional \$100,000 in debt service payments for the new elementary school and; an increase for capital projects of \$50,000. The Mansfield Board of Education budget is \$25,605,000, an increase of \$803,120 or 3.2% over the current year. Mansfield's contribution to the Regional School District #19 budget totals \$12,153,606, representing an increase of \$135,518 or 1.1%. Overall, the FY 2025/26 General Fund budget as adopted by the Town Council totals \$68,246,956 a \$2,337,874 or 3.5% increase over the current year budget.

Capital and Nonrecurring Fund:

The proposed CNR Fund Budget totals \$5,266,300 all of which is a transfer to the Capital Fund.

Capital Fund Budget:

The proposed Capital Projects Budget of \$8,710,000 would be funded as follows: \$5,266,300 from revenue sources such as property taxes, intergovernmental revenue, and ambulance fees and the Capital and Nonrecurring Fund; \$413,700 in state grants; \$40,000 from management services fund, \$490,000 in capital lease proceeds, and \$2,500,000 in general obligation bonds.

The major items in the FY 2025/26 proposed capital fund budget include: \$3,090,000 for Public Works; \$3,327,000 for Facilities Management; \$525,000 for Education; \$353,500 for Culture and Recreation; \$296,000 for General Government (including Planning and Economic/Community Development); and \$1,118,500 for Public Safety.

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 several important areas of

municipal services, making additional progress on priority capital improvement projects, and proactively planning for the future of our community.

Following the Town Meeting on May 13, 2025, it is anticipated that the Town Council will convene for the purpose of formally adopting the FY 2025/26 mill rate.

We hope that you will join us on May 13 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
Jeannette Picard, Vice Chair
Martha Kelly, Secretary
Edith Allison
Gregory Cecil
Susannah Everett
Sabrina Hosmer
April Morin
Katherine Paulhus

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 2025, 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 24, 2025, 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 27, 2025 and one on May 1, 2025. A Public Hearing was held on April 14, 2025.
5. On April 24, 2025, 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 13, 2025. 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**

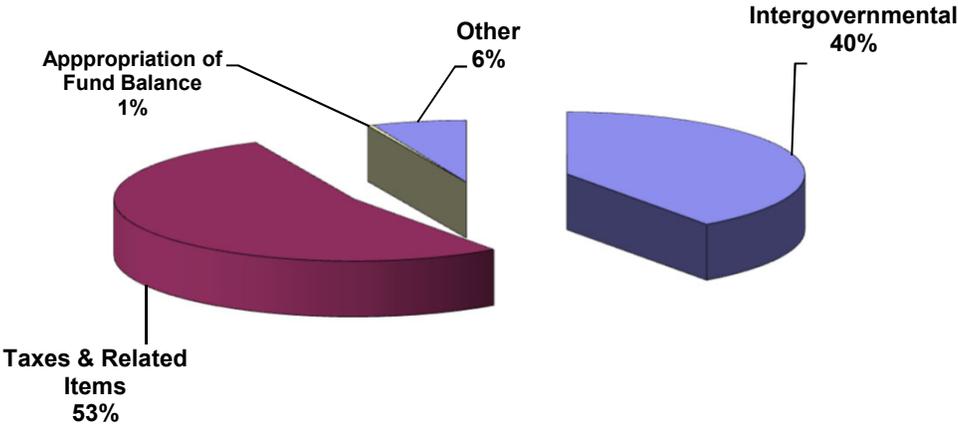
Town:	FY 24/25 Adopted	FY 25/26 Proposed	Increase/Decrease	
			Amount	Percentage
General Government:				
Operating Budget	\$ 22,739,114	\$ 23,988,350	\$ 1,249,236	5.5%
Capital Contribution	4,550,000	4,600,000	50,000	1.1%
Debt Contribution	1,800,000	1,900,000	100,000	5.6%
Total General Government	29,089,114	30,488,350	1,399,236	4.8%
Mansfield Board of Education	24,801,880	25,605,000	803,120	3.2%
Total Town of Mansfield	\$ 53,890,994	\$ 56,093,350	\$ 2,202,356	4.1%

Recap:	FY 24/25 Adopted	FY 25/26 Proposed	Increase/Decrease	
			Amount	Percentage
Contribution to Region 19	\$ 12,018,088	\$ 12,153,606	\$ 135,518	1.1%
Town Expenditures	53,890,994	56,093,350	2,202,356	4.1%
Total Commitments	\$ 65,909,082	\$ 68,246,956	\$ 2,337,874	3.5%

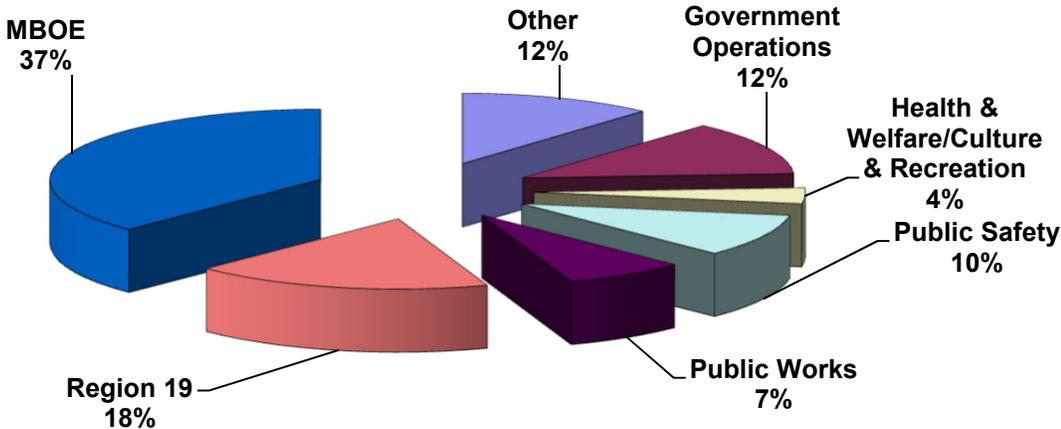
**Town of Mansfield
Estimated Tax Warrant and Levy
FY 2025/26**

Amount to Raise by Taxation	Dollars	Equiv. Mill Rate
1. Proposed Budget		
Mansfield School Board	\$ 25,605,000	
Capital	4,600,000	
Debt	1,900,000	
Town General Government	23,970,850	
Total Town	56,075,850	
Region 19 General Fund Contribution	12,153,606	
Total Expenditure Budgets	\$ 68,229,456	38.51
2. Plus: Fund Balance Reserve		-
3. Less:		
Tax Related Items	-	
Non-Tax Revenues	32,833,970	
App. Of Fund Balance	265,000	
Total Other Revenues	33,098,970	18.68
Amount to Raise by Taxes (current levy)	\$ 35,130,486	19.83
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 35,130,486	19.83
2. Amount of Abatement	-	
3. Reserve for Uncollected Taxes	282,574	0.16
4. Reserve for Tax Appeals	-	
5. Elderly Programs	22,000	0.01
Total Tax Warrant	\$ 35,435,060	20.00
Mill Rate Computation		
1. Tax Warrant	35,435,060	
-----	-----	= 20.00
2. Taxable Grand List	1,771,930,160	
Proposed Mill Rate	20.00	
Current Mill Rate	30.52	
Increase (Decrease)	(10.52)	
Percent Increase (Decrease)	(34.5%)	

**General Fund
FY 2025/26
Revenues**



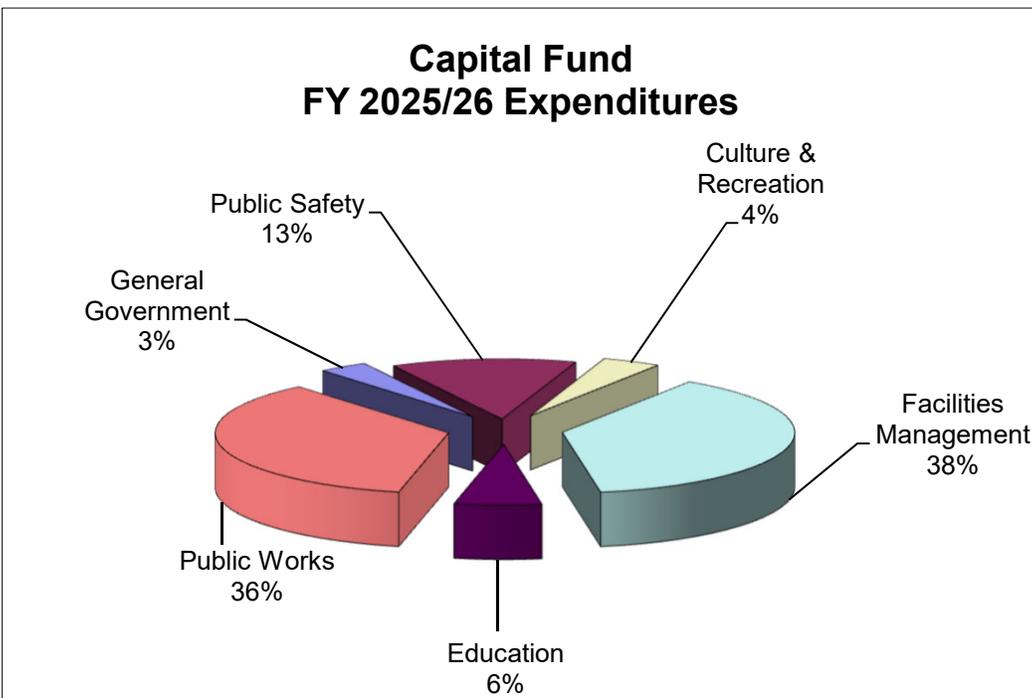
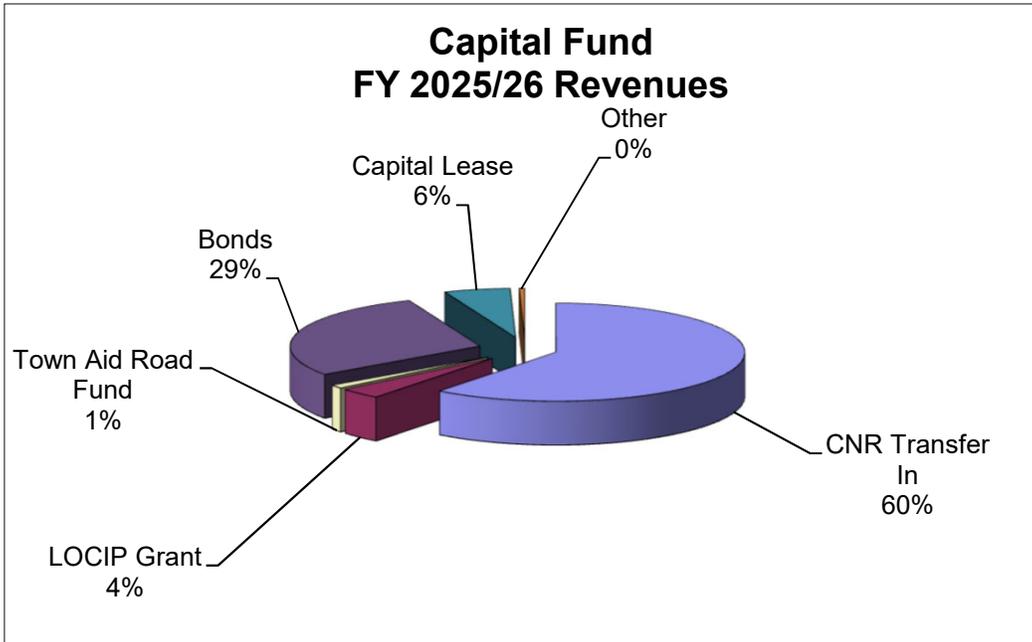
**General Fund
FY 2025/26
Expenditures**



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

2025/26 over 2024/25

	FY 24/25 Adopted	FY 25/26 Proposed	Increase/Decrease	
			Amount	Percentage
<u>Revenues:</u>				
Taxes and Related Items	\$ 37,418,167	\$ 36,269,636	\$ (1,148,531)	(3.1%)
Intergovernmental	25,093,400	27,379,840	2,286,440	9.1%
Other Revenues	2,847,515	4,332,480	1,484,965	52.1%
Appropriation of Fund Balance	550,000	265,000	(285,000)	(51.8%)
Total Revenues	<u>\$ 65,909,082</u>	<u>\$ 68,246,956</u>	<u>\$ 2,337,874</u>	<u>3.5%</u>
<u>Expenditures:</u>				
General Government	\$ 7,964,894	\$ 8,454,600	\$ 489,706	6.1%
Public Safety	6,344,700	6,688,040	343,340	5.4%
Public Works	4,538,370	4,931,670	393,300	8.7%
Health & Welfare	1,304,310	1,311,230	6,920	0.5%
Culture & Recreation	1,065,880	1,170,800	104,920	9.8%
Mansfield Board of Education	24,801,880	25,605,000	803,120	3.2%
Contingency	260,150	104,180	(155,970)	(60.0%)
Transfers/Other Financing Uses	7,610,810	7,827,830	217,020	2.9%
Total Town of Mansfield	53,890,994	56,093,350	2,202,356	4.1%
Contributions to Region 19	<u>\$ 12,018,088</u>	<u>\$ 12,153,606</u>	<u>135,518</u>	<u>1.1%</u>
Total General Fund	<u>\$ 65,909,082</u>	<u>\$ 68,246,956</u>	<u>\$ 2,337,874</u>	<u>3.5%</u>
Net Increase to Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	



**Town of Mansfield
Capital Fund Budget Summary
FY 2025/26**

	FY 24/25 Adopted	FY 25/26 Proposed
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 6,352,950	\$ 5,266,300
Town Aid Road Grant	100,000	100,000
Infrastructure Grant (LOCIP)	190,200	313,700
Federal Grants	200,000	
Bonds		2,500,000
Capital Lease		490,000
Other		40,000
	\$ 6,843,150	\$ 8,710,000

	FY 24/25 Adopted	FY 25/26 Proposed
Estimated Expenditures:		
General Government	\$ 795,350	\$ 296,000
Public Safety	400,000	1,118,500
Public Works	4,190,500	3,090,000
Facilities Management (Town/Schools)	617,300	3,327,000
Health & Welfare/Culture & Recreation	285,000	353,500
Education	555,000	525,000
	\$ 6,843,150	\$ 8,710,000

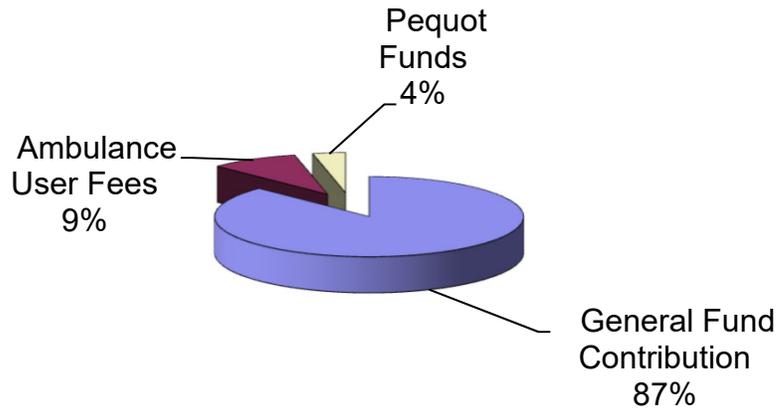
**Town of Mansfield
Capital Projects Fund Financing Plan - 2025/26**

	Budget 2025/26	LOCIP	CNR Fund	Other Funds	Town Aid Road Fund	Bonds	Capital Lease
General Government							
Bonfire Software	5,000		5,000				
File Digitalization and Management	49,000		49,000				
Fleet Vehicle Replacement	37,000		37,000				
NW Mansfield Enhancements	150,000		150,000				
Technology Capital Infrastructure & Equip (Municipal)	55,000		55,000				
Total General Government	296,000	-	296,000	-	-	-	-
Public Safety							
<i>Fire</i>							
Ambulance 507 Replacement	490,000						490,000
Communication Equipment	20,500		20,500				
Fire Ponds, Wet Hydrants, and Dry Hydrants	10,000		10,000				
Fit Test Machine	15,000		15,000				
Generator Replacement - Clover Mill	40,000			40,000			
Personal Protective Equipment	45,000		45,000				
SCBA Washer	38,000		38,000				
Self Contained Breathing Apparatus	40,000		40,000				
Squad 407 Replacement	400,000		400,000				
Upgrades to Forestry 307	20,000		20,000				
Total Public Safety	1,118,500	-	588,500	40,000	-	-	490,000
Public Works							
<i>Public Works</i>							
Grounds Tractor with Over-Seeder and Aerator	15,000		15,000				
Grounds Trailers (3)	25,000		25,000				
Guide Rail Improvements or Replacement	75,000		75,000				
Heavy Equipment Implements	20,000		20,000				
Hydroseeder	10,000		10,000				
Large Dump Truck with Plow	150,000		50,000		100,000		
Medium Dump Truck	100,000		100,000				
Mowers and attachments	50,000		50,000				
Pickup Truck	45,000		45,000				
Road Resurfacing / Drainage	2,000,000	313,700	1,686,300				
Skid-Steer	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>							
Bridge Replacement and Installation Multi-Use Trail	150,000		150,000				
Total Public Works	3,090,000	313,700	2,676,300	-	100,000	-	-
Facilities Management							
Town							
Fire Station 307 Renovations	85,000		85,000				
Historical Town Hall Improvements	200,000		200,000				
Library Roof Replacement	108,000		108,000				
Library Window Replacement	50,000		50,000				
Lions Park Roof Replacement	26,000		26,000				
MCC Blind Replacement	12,000		12,000				
MCC Floor Replacement	10,000		10,000				
MDD Replacement Child and Adult Sink Cabinets	15,000		15,000				
MDD Security Upgrades	20,000		20,000				
Public Works Garage Doors and Exterior Repairs	60,000		60,000				
Replacement Animal Shelter	2,500,000					2,500,000	
Town Hall Carpeting and Flooring Upgrades	10,000		10,000				
Town-Wide Brick Repair	100,000		100,000				
Town-Wide Custodial Equipment Replacement	6,000		6,000				

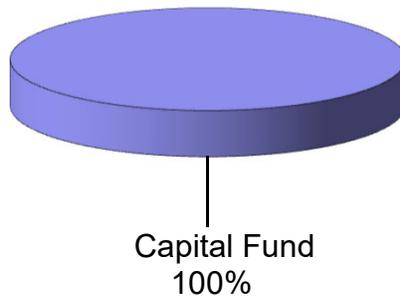
**Town of Mansfield
Capital Projects Fund Financing Plan - 2025/26**

	Budget 2025/26	LOCIP	CNR Fund	Other Funds	Town Aid Road Fund	Bonds	Capital Lease
Facilities Management - continued							
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	3,327,000	-	827,000	-	-	2,500,000	-
Culture & Recreation							
BCP Facility Improvements	127,500		127,500				
General Parks Improvements	36,000		36,000				
Invasives Control and Management	35,000		35,000				
P&R Annual Operational Cost-of-Service Analysis Mgmt	15,000		15,000				
Playground Improvements and Replacement	50,000		50,000				
Replacement of Community Center Amenities	30,000		30,000				
Replacement of Fitness Equipment	60,000		60,000				
Total Culture & Recreation	353,500	-	353,500	-	-	-	-
Education							
Technology Capital Infrastructure & Equip (Schools)	100,000		100,000				
MMS Boiler Replacements	75,000		75,000				
MMS Renovations	350,000		350,000				
Total Education	525,000	-	525,000	-	-	-	-
TOTAL C.I.P. 2025/26	\$ 8,710,000	\$ 313,700	\$ 5,266,300	\$ 40,000	\$ 100,000	\$ 2,500,000	\$ 490,000

**Capital Nonrecurring Reserve Fund
FY 2025/26
Revenues**



**Capital Nonrecurring Reserve Fund
FY 2025/26
Expenditures**



**Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2025/26**

	FY 23/24 Actual	FY 24/25 Adopted	FY 24/25 Estimated	FY 25/26 Proposed
Sources:				
General Fund Contribution	\$ 6,348,000	\$ 4,550,000	\$ 4,550,000	\$ 4,600,000
Ambulance User Fees	456,357	350,000	615,318	500,000
Other	80,376	-	-	-
Pequot Funds	179,151	179,151	179,151	179,151
Total Sources	7,063,884	5,079,151	5,344,469	5,279,151
Uses:				
Operating Transfers Out:				
Capital Fund	5,522,627	6,352,950	8,072,438	5,266,300
Total Uses	5,522,627	6,352,950	8,072,438	5,266,300
Excess/(Deficiency)	1,541,257	(1,273,799)	(2,727,969)	12,851
Fund Balance/(Deficit) July 1	2,762,540	4,303,797	4,303,797	1,575,828
Fund Balance, June 30	<u>\$ 4,303,797</u>	<u>\$ 3,029,998</u>	<u>\$ 1,575,828</u>	<u>\$ 1,588,679</u>
			Reserved	765,000
			Available Fund Balance, June 30	<u>\$ 823,679</u>

PROGRAM BUDGETS

General Fund

Capital Fund

Capital Nonrecurring Reserve Fund

**Town of Mansfield
General Fund Program Budget
Fiscal Year 2025/26**

Prg #	Program		FY 22/23 Actual		FY 23/24 Actual		FY 24/25 Adopted		FY 25/26 Proposed
11100	Legislative	\$	118,691	\$	154,062	\$	143,210	\$	158,000
12100	Municipal Management		310,008		310,066		318,030		350,470
12200	Human Resources		129,494		217,770		268,900		274,130
13100	Town Attorney		84,081		120,289		81,500		119,000
13200	Probate		9,722		9,777		10,950		10,950
15100	Town Clerk		229,475		250,326		269,910		293,340
15200	Registrars/General Elections		82,846		74,411		151,190		152,380
16000	Finance		1,016,018		1,115,206		1,166,980		1,222,600
16600	Information Technology		264,250		276,190		284,500		295,880
21200	Police Services		1,669,236		1,702,300		1,986,210		2,036,250
21300	Animal Control		119,797		138,000		158,310		170,980
22101	Fire Prevention		196,874		185,097		216,860		231,510
22160	Fire & Emergency Services		2,700,208		2,841,127		3,389,960		3,558,000
23100	Emergency Management		68,427		71,421		73,890		81,650
30000	Public Works		2,683,996		3,033,024		3,279,150		3,478,590
30800	Building & Housing Inspectio		437,456		466,749		519,470		609,650
30900	Facilities Management		1,614,467		1,325,155		1,259,220		1,453,080
41200	Health Regulations & Inspec		147,145		153,187		156,980		156,220
42100	Human Services		949,602		958,271		1,077,330		1,082,510
43100	Library Services		951,205		925,854		1,065,880		1,170,800
45000	Grants To Area Agencies		63,250		67,500		70,000		72,500
51100	Planning & Development		422,977		419,431		501,310		579,530
58000	Boards and Commissions		3,609		3,235		7,550		6,700
71000	Employee Benefits		3,897,994		3,983,170		4,484,914		4,725,490
72000	Insurance		195,745		243,459		275,950		266,130
73000	Contingency		-		-		260,150		104,180
Other Financing Uses:									
92000	Senior Programs		15,000		15,000		15,000		15,000
92000	Revaluation		225,000		25,000		50,000		50,000
92000	Downtown Partnership		160,000		175,000		175,000		180,000
92000	Parks & Recreation		683,800		938,650		760,810		817,830

**Town of Mansfield
General Fund Program Budget
Fiscal Year 2025/26**

Prg #	Program	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted	FY 25/26 Proposed
92000	Debt Service Fund	2,761,390	1,600,000	1,800,000	1,900,000
92000	Capital Fund	5,050,000	6,063,000	4,550,000	4,600,000
92000	Cemetery Fund	26,500	30,000	30,000	40,000
92000	Medical Pension Trust Fund	65,000	80,000	80,000	80,000
92000	Transit Services Fund	150,000	150,000	150,000	145,000
92000	Affordable Housing Trust	500,000	-	-	-
Mansfield Board of Education:					
60001	Education - K to 8	23,999,771	24,630,807	24,801,880	25,605,000
Total General Fund Budget		\$ 52,003,034	\$ 52,752,534	\$ 53,890,994	\$ 56,093,350

**Town of Mansfield
Capital Fund Program Budget
Fiscal Year 2025/26**

Program		FY 22/23 Adopted	FY 23/24 Adopted	FY 24/25 Adopted	FY 25/26 Proposed
1	General Government	\$ 284,450	\$ 563,250	\$ 795,350	\$ 296,000
2	Public Safety	153,000	360,000	400,000	1,118,500
3	Health & Welfare/Culture & Recreation	256,000	170,000	285,000	353,500
4	Public Works	2,465,000	2,750,000	4,190,500	3,090,000
5	Facilities Management	860,500	785,000	617,300	3,327,000
6	Education	275,000	285,000	555,000	525,000
Total Proposed CP Budget		<u>\$ 4,293,950</u>	<u>\$ 4,913,250</u>	<u>\$ 6,843,150</u>	<u>\$ 8,710,000</u>

**Town of Mansfield
 Capital Nonrecurring Reserve Fund Program Budget
 Fiscal Year 2025/26**

Program		FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted	FY 25/26 Proposed
1	Capital Fund	\$ 4,796,516	\$ 5,522,627	\$ 6,352,950	\$ 5,266,300
2	Premium Pay	193,600	-	-	-
Total Proposed CNR Budget		<u>\$ 4,990,116</u>	<u>\$ 5,522,627</u>	<u>\$ 6,352,950</u>	<u>\$ 5,266,300</u>

SUPPLEMENTAL INFORMATION

**GRAND LIST COMPARISON FOR
FISCAL YEAR 2025-2026**

	Net Abstract 10/1/2023	Net Abstract 10/1/2024	Change	% Change
Real Estate	985,941,754	1,543,256,550	557,314,796	56.53%
Personal Property	112,251,797	132,257,340	20,005,543	17.82%
Motor Vehicles	106,251,720	102,384,520	(3,867,200)	(3.64%)
Grand Totals	<u>1,204,445,271</u>	<u>1,777,898,410</u>	<u>573,453,139</u>	<u>47.61%</u>

* **The Grand List totals for the most recent year are the preliminary figures
before the March/April 2025 Board of Assessment Appeal changes**

Tax Exempt GL:	10/1/2023	10/1/2024	Change	% Change
Total Exempt	1,814,894,991	2,649,903,225	835,008,234	46.01%
State Owned (M37)	1,692,445,166	2,451,709,200	759,264,034	44.86%
Non-State Owned	122,449,825	198,194,025	75,744,200	61.86%

**Top Ten Taxpayers
October 1, 2024 Grand List**

The list percentages are calculated by dividing the individual property assessment by the October 1, 2024 Net Grand List Total of \$1,777,898,410.

PROPERTY OWNER	DESCRIPTION	ASSESSMENT	% OF TAXABLE GRAND LIST
Connecticut Light & Power	Public Utility	\$ 83,283,900	4.68%
EDR Storrs LLC	Apartment Condos	71,492,420	4.02%
EDR Storrs II LLC	Apartment Condos	44,860,450	2.52%
The Standard at Four Corners LLC	Apartments	28,452,400	1.60%
Colonial BT LLC	Apartments	28,346,600	1.59%
SCT Storrs Center I LLC	Retail Condos	24,661,000	1.39%
CT Liberty Group LLC	Apartments	20,198,000	1.14%
UConn/Celeron Sq Assoc LLC	Apartments	19,881,400	1.12%
Uniglobe Investment LLC	Apartments	18,804,160	1.06%
EDR Storrs 1C LLC	Apartment Condos	17,010,500	0.96%
Total Top Ten Assessments		<u>\$ 356,990,830</u>	<u>20.08%</u>

**Town of Mansfield
Revenue Summary by Source**

Description	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted	FY 25/26 Proposed
41204 Conveyance Tax	\$ 232,120	\$ 145,226	\$ 175,000	\$ 220,000
41901 Current Year Levy	35,294,675	36,827,300	36,357,817	35,147,986
41902 Prior Year Levy	209,612	463,594	250,000	250,000
41903 Interest & Lien Fees	188,812	272,809	195,600	210,600
41904 Motor Vehicle Supplement	372,634	402,515	410,000	410,000
41905 Susp. Coll. Taxes - Trnsc.	3,203	7,294	5,000	4,800
41906 Susp. Coll. Int. - Trnsc.	3,788	11,643	6,000	6,000
41909 Collection Fees	23,548	29,870	18,750	20,250
Total Taxes and Related Items	36,328,391	38,160,251	37,418,167	36,269,636
42201 Building Permits	1,756,805	378,729	750,000	2,186,750
42210 Subdivision Permits	770	270	150	300
42211 Zoning/Special Permits	53,310	38,275	40,000	40,000
42212 ZBA Applications	1,500	-	1,000	1,000
42214 IWA Permits	7,835	4,650	3,000	3,000
42223 Sewer Permits	100	150	250	250
42224 Road Permits	1,700	2,100	1,500	1,500
42231 Adm Cost Reimb-Permits	246	288	200	200
42232 Housing Code Permits	192,291	202,406	210,000	210,000
42233 Housing Code Penalties	300	100	1,000	1,000
42234 Landlord Registrations	1,520	3,940	2,500	1,500
42241 Sport Licenses	82	156	40	40
42261 Dog Licenses	6,946	8,190	6,000	7,000
42271 Misc Licenses & Permits	2,715	2,435	1,400	2,160
Total Licenses and Permits	2,026,119	641,689	1,017,040	2,454,700
43152 Payment In Lieu Of Taxes	5,427	5,748	5,000	5,000
43301 Education Assistance	9,429,885	9,561,288	9,795,790	11,693,590
43350 State Support - Town	-	-	200	200
43351 Pilot - State Property	10,471,300	11,211,561	11,940,180	12,319,340
43352 Pilot - Select Payment	3,140,833	3,946,644	3,291,730	3,291,730
43354 Circuit Crt-State Tickets	400	-	500	500
43357 Library - Connecticut/ill	12,521	13,329	12,430	13,300
43361 Pilot - Senior Housing	22,662	23,598	20,000	20,000
43362 Disability Exempt Reimb	984	976	1,000	1,000
43365 Emerg Mgmt Perf. Grant	-	33,515	12,900	12,900
43369 Veterans Reimb	3,446	3,026	3,030	3,420
43371 Municipal Stabilization Grant	661,283	-	-	-
43385 State Support - Other	6,841	8,283	6,840	6,840
43394 Judicial Revenue Distribution	6,515	5,615	3,800	4,500
43396 Pilot-Holinko Estates	7,525	7,525	-	7,520
Total Intergovernmental	23,769,622	24,821,107	25,093,400	27,379,840
44010 Charge for Services	\$ 9,327	\$ 14,001	\$ 4,200	\$ 9,200
44044 Parking Plan Review Fee	910	1,115	300	300
44050 Blue Prints	5	-	200	200
44051 Notary Fees	30	20	220	-
44071 Day Care Grounds Maint	22,145	22,809	23,495	27,720
44078 Celeron Square Bikepath Maint	2,700	2,700	2,700	2,700
44099 Fire Safety Code Fees	641,275	82,131	50,000	50,000

**Town of Mansfield
Revenue Summary by Source**

Description	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted	FY 25/26 Proposed
44102 Recording	48,157	79,812	40,000	60,000
44103 Zoning Regulations	155	-	100	100
44106 Copies Of Records	10,673	9,973	6,870	9,390
44201 Police Service	11,279	27,838	44,200	44,200
44222 Redemption/Release Fees	3,470	883	2,760	2,760
44223 Boarding Fee	1,395	7,940	-	-
44501 Vital Statistics	11,811	13,227	12,000	10,400
44525 Animal Adoption Fees	205	470	410	410
Total Charge for Services	763,535	262,918	187,455	217,380
45103 Fines on Overdue Books	126	96	120	-
45104 Lost & Damaged Books/Materials	1,512	321	500	500
45705 Town Parking Fines - Storrs Ctr	2,406	6,278	8,000	8,000
45711 Landlord Registration Penalty	-	-	100	100
45713 Nuisance Ordinance	6,000	500	1,000	9,000
45715 Ordinance Violation	48,396	55,268	23,000	30,000
45717 Possession Alcohol Ordinance	-	-	300	300
45718 Open Liquor Container Ordin	-	-	1,700	1,700
45723 Citations and Fines	-	150	250	250
Total Fines and Forfeitures	58,440	62,613	34,970	49,850
46101 Interest Income	1,694,787	2,684,795	1,450,000	1,450,000
Total Investment Earnings	1,694,787	2,684,795	1,450,000	1,450,000
47907 Rent - Town Hall	-	-	-	-
Total Rents & Royalties	-	-	-	-
48817 Telecom Services Payment	30,623	43,763	28,000	28,000
48825 Rent - R19 Maintenance	-	63,200	65,000	65,000
48890 Other	17,418	19,797	2,500	5,000
48895 Consultant Fees Reimbursements	159,156	9,297	60,000	60,000
Total Miscellaneous	207,196	136,056	155,500	158,000
49915 Transfer in from CNR	85,600	-	-	-
49928 School Cafeteria	2,550	2,550	2,550	2,550
49999 Appropriation of Fund Balance	-	-	550,000	265,000
Total Other Financing Sources	88,150	2,550	552,550	267,550
Total General Fund - Town	\$64,936,241	\$66,771,979	\$65,909,082	\$68,246,956

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

Description	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted	FY 25/26 Proposed
Wages	\$ 2,916	\$ 3,443	\$ 3,000	\$ 3,000
Employee Benefits	39,161	39,007	44,470	44,480
Purchase Prof Svcs	61,914	95,977	71,670	73,960
Purchased Other Svcs	12,020	12,985	19,920	32,410
Supplies	2,680	2,650	4,150	4,150
Legislative	118,691	154,062	143,210	158,000
Wages	274,954	300,588	306,620	338,420
Employee Benefits	2,785	8,622	8,630	8,660
Purchase Prof Svcs	14,691	-	-	-
Purchased Other Svcs	16,619	-	-	340
Supplies	959	856	2,780	3,050
Municipal Management	310,008	310,066	318,030	350,470
Wages	357,412	421,054	437,920	458,990
Employee Benefits	6,004	7,920	10,270	10,870
Purchase Prof Svcs	556,984	585,436	609,730	634,820
Purchased Other Svcs	76,206	80,534	87,880	95,440
Supplies	8,739	9,055	9,780	10,780
Capital Assets	10,673	11,207	11,400	11,700
Finance	1,016,018	1,115,206	1,166,980	1,222,600
Purchase Prof Svcs	84,081	120,289	81,500	119,000
Town Attorney	84,081	120,289	81,500	119,000
Wages	102,499	172,324	214,490	222,910
Employee Benefits	17,114	31,250	35,540	30,570
Purchase Prof Svcs	1,101	1,209	1,200	1,200
Purchased Other Svcs	986	4,317	9,000	10,620
Supplies	7,794	8,670	8,670	8,830
Human Resources	129,494	217,770	268,900	274,130
Wages	(53,583)	(41,913)	(70,910)	(99,860)
Employee Benefits	3,951,577	4,025,083	4,555,824	4,825,350
Employee Benefits	3,897,994	3,983,170	4,484,914	4,725,490

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

Description	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted	FY 25/26 Proposed
Purchase Prof Svcs	264,250	276,190	284,500	295,880
Information Technology	264,250	276,190	284,500	295,880
Wages	219,096	229,232	235,250	256,710
Employee Benefits	1,315	810	1,570	1,345
Purchase Prof Svcs	1,195	7,407	4,600	6,440
Purchased Other Svcs	5,874	11,052	26,200	26,980
Supplies	1,995	1,825	2,290	1,865
Town Clerk	229,475	250,326	269,910	293,340
Wages	260,210	329,512	342,600	420,450
Employee Benefits	6,178	3,763	13,210	14,720
Purchase Prof Svcs	138,697	64,398	114,500	114,500
Purchased Other Svcs	15,223	20,444	29,650	28,510
Supplies	2,669	1,314	1,350	1,350
Planning & Development	422,977	419,431	501,310	579,530
Purchased Other Svcs	195,745	243,459	275,950	266,130
Insurance (LAP)	195,745	243,459	275,950	266,130
Purchased Other Svcs	9,722	9,777	10,950	10,950
Probate	9,722	9,777	10,950	10,950
Wages				
Miscellaneous	3,609	3,235	7,550	6,700
Boards and Commissions	3,609	3,235	7,550	6,700
Wages	45,256	43,834	84,300	93,390
Employee Benefits	1,424	1,606	3,090	4,800
Purchased Prop Svcs	2,500	-	4,000	3,440
Purchased Other Svcs	28,493	22,505	50,400	41,760
Supplies	5,173	6,466	9,400	8,990
Registrars/General Election	82,846	74,411	151,190	152,380

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

Description	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted	FY 25/26 Proposed
Wages	113,629	123,460	138,270	150,940
Employee Benefits	427	274	1,160	1,160
Purchase Prof Svcs	2,941	2,342	5,000	5,000
Purchased Prop Svcs	-	147	-	-
Purchased Other Svcs	2,179	8,006	12,530	12,530
Supplies	621	3,771	1,350	1,350
Animal Control	119,797	138,000	158,310	170,980
Wages	57,298	64,191	66,050	68,280
Employee Benefits	2,824	-	4,000	4,500
Purchased Prop Svcs	1,135	840	3,600	4,300
Purchased Other Svcs	1,603,778	1,632,459	1,902,380	1,953,520
Supplies	3,369	4,702	9,800	5,150
Capital Assets	832	108	380	500
Police Services	1,669,236	1,702,300	1,986,210	2,036,250
Wages	2,327,796	2,419,932	2,952,210	3,076,100
Employee Benefits	56,929	65,406	82,650	100,300
Purchase Prof Svcs	26,836	34,458	28,500	22,160
Purchased Prop Svcs	122,505	121,013	128,750	127,000
Purchased Other Svcs	89,573	82,290	99,170	125,460
Supplies	76,569	118,028	98,680	106,980
Capital Assets	-	-	-	-
Fire & Emergency Services	2,700,208	2,841,127	3,389,960	3,558,000
Wages	65,636	71,063	70,250	75,170
Employee Benefits	120	86	1,200	1,200
Purchased Prof Svcs	-	-	-	-
Purchased Prop Svcs	2,255	272	1,200	4,040
Supplies	416	-	1,240	1,240
Emergency Management	68,427	71,421	73,890	81,650
Wages	411,934	451,931	499,270	589,250
Employee Benefits	3,249	3,515	5,400	5,600
Purchase Prof Svcs	10,277	350	1,000	1,000
Purchased Other Svcs	7,147	6,970	7,950	7,950
Supplies	4,849	3,983	5,850	5,850
Building & Housing Inspect	437,456	466,749	519,470	609,650

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

Description	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted	FY 25/26 Proposed
Wages	145,691	134,445	153,640	163,290
Employee Benefits	5,894	1,905	6,120	6,120
Purchased Prof Svcs	2,078	-	-	-
Purchased Prop Svcs	33,834	35,121	40,300	45,300
Purchased Other Svcs	5,938	6,950	11,450	11,450
Supplies	3,439	6,676	5,350	5,350
Fire Prevention	196,874	185,097	216,860	231,510
Wages	2,092,746	2,269,891	2,512,020	2,683,910
Employee Benefits	9,792	13,108	16,560	16,770
Purchase Prof Svcs	4,313	5,025	10,000	10,500
Purchased Other Svcs	97,941	115,154	142,070	146,320
Supplies	479,204	629,846	598,500	621,090
Public Works	2,683,996	3,033,024	3,279,150	3,478,590
Wages	784,657	491,917	515,050	570,350
Employee Benefits	4,907	5,985	6,400	6,400
Purchased Prop Svcs	306,812	268,233	170,590	245,680
Purchased Other Svcs	121,798	122,834	129,350	136,520
Supplies	396,293	436,186	437,830	494,130
Miscellaneous	-	-	-	-
Facilities Management	1,614,467	1,325,155	1,259,220	1,453,080
Purchased Other Svcs	147,145	153,187	156,980	156,220
Health Regs & Inspections	147,145	153,187	156,980	156,220
Wages	887,760	907,275	1,004,190	993,590
Employee Benefits	6,927	10,436	10,420	8,280
Purchase Prof Svcs	6,875	3,263	7,500	3,000
Purchased Other Svcs	2,728	2,225	10,820	10,690
Supplies	16,658	9,083	14,400	16,950
Miscellaneous	28,654	25,989	30,000	50,000
Human Services	949,602	958,271	1,077,330	1,082,510
Miscellaneous	63,250	67,500	70,000	72,500
Contributions-Area Agencie	63,250	67,500	70,000	72,500

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

Description	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted	FY 25/26 Proposed
Wages	777,389	748,668	834,150	926,290
Employee Benefits	2,317	2,415	4,340	4,340
Purchase Prof Svcs	8,675	5,485	8,540	8,800
Purchased Other Svcs	3,387	2,946	33,500	33,420
Supplies	159,437	166,340	185,350	197,950
Capital Assets	-	-	-	-
Library Services	951,205	925,854	1,065,880	1,170,800
Misc Expenses & Fees	-	-	260,150	104,180
Contingency	-	-	260,150	104,180
Capital Non-Recurring Fund	-	-	-	-
Senior Programs	15,000	15,000	15,000	15,000
Revaluation	225,000	25,000	50,000	50,000
Downtown Partnership	160,000	175,000	175,000	180,000
Parks & Recreation	683,800	938,650	760,810	817,830
Debt Service Fund	2,761,390	1,600,000	1,800,000	1,900,000
Capital Fund	5,050,000	6,063,000	4,550,000	4,600,000
Storrs Center Reserve	-	-	-	-
Cemetery Fund	26,500	30,000	30,000	40,000
Medical Pension Trust Fund	65,000	80,000	80,000	80,000
Transit Services Fund	150,000	150,000	150,000	145,000
AffordHousing	500,000	-	-	-
Other Financing Uses	9,636,690	9,076,650	7,610,810	7,827,830
Total General Fund-Town	\$ 28,003,263	\$ 28,121,727	\$ 29,089,114	\$ 30,488,350

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

Description	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted	FY 25/26 Proposed
611010 General Instruction	\$ 8,088,655	\$ 7,929,560	\$ 8,280,590	\$ 8,217,515
611020 Language Arts/Reading	57,132	43,362	36,960	36,960
611040 World Languages	5,206	5,146	8,110	7,860
611050 Health & Safety	5,624	3,618	4,900	5,250
611060 Physical Education	10,572	10,255	14,520	14,520
611070 Art	15,325	13,491	14,310	14,310
611080 Mathematics	15,033	13,070	19,790	19,790
611090 Music	55,713	23,001	25,550	26,050
611100 Science	18,171	69,485	31,480	29,990
611110 Social Studies	11,516	9,886	12,090	12,090
611150 Information Technology	232,150	274,603	146,990	146,990
611220 Life & Consumer Scienc	10,503	9,541	10,730	10,730
611230 Technology Education	18,445	36,272	18,750	18,750
611300 Multi-Lingual Learners	-	60,190	64,550	68,565
612010 Special Ed Instruction	1,747,774	1,803,401	1,922,480	1,996,980
612020 Enrichment	394,613	413,047	420,880	369,405
612040 Pre-Kindergarten	374,217	412,822	450,230	488,655
612340 Extended School Year	363,924	40,223	31,100	40,100
613100 Intervention	-	429,226	361,930	373,900
614000 Summer Learning Experience	390,494	10,089	11,590	26,590
616000 Tuition Payments	69,983	191,427	104,500	185,000
619000 Central Services	220,336	75,810	91,800	94,300
621020 School Counseling	190,642	215,175	230,520	236,925
621030 Health Services	180,552	233,605	215,410	230,680
621040 Outside Eval/Contracted	325,613	185,859	195,500	199,500
621050 Speech & Language	337,957	349,049	364,060	350,845
621080 Student Mental Health Services	166,990	359,698	384,820	645,550
622010 Curriculum Development	345,107	319,953	219,205	214,750
623020 Media Services	281,859	426,654	366,605	377,605
624010 Board of Education	562,936	288,482	209,800	214,405
624020 Superintendent's Office	357,526	553,544	540,300	561,170
624040 Student Support Services Admin	1,139,876	373,498	379,550	379,315
625200 Principals' Office Ser	17,618	1,418,193	1,324,660	1,341,625
625230 Field Studies	679,381	18,881	23,000	26,000
626010 Business Management	1,371,272	730,781	735,350	785,000
627100 Plant Operations - Bui	1,120,585	1,570,260	1,430,400	1,596,730
628010 Regular Transportation	87,642	1,111,213	1,209,820	1,220,820

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

Description	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted	FY 25/26 Proposed
628020 Student Support Services Transp \$	27,742 \$	102,837 \$	114,940 \$	123,500
634300 After School Program	42,981	19,874	43,830	47,330
634400 Athletic Program	4,206,047	45,006	51,290	51,290
680000 Employee Benefits	387,794	4,235,755	4,678,990	4,797,660
690000 Transfers Out To Other	64,264	364,672	-	-
Total General Fund - Board	\$ 23,999,770 \$	\$ 24,800,514 \$	\$ 24,801,880 \$	\$ 25,605,000

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.