

Town of Mansfield

FY 2016/17 Council Proposed Budget

Annual Town Meeting

May 10, 2016



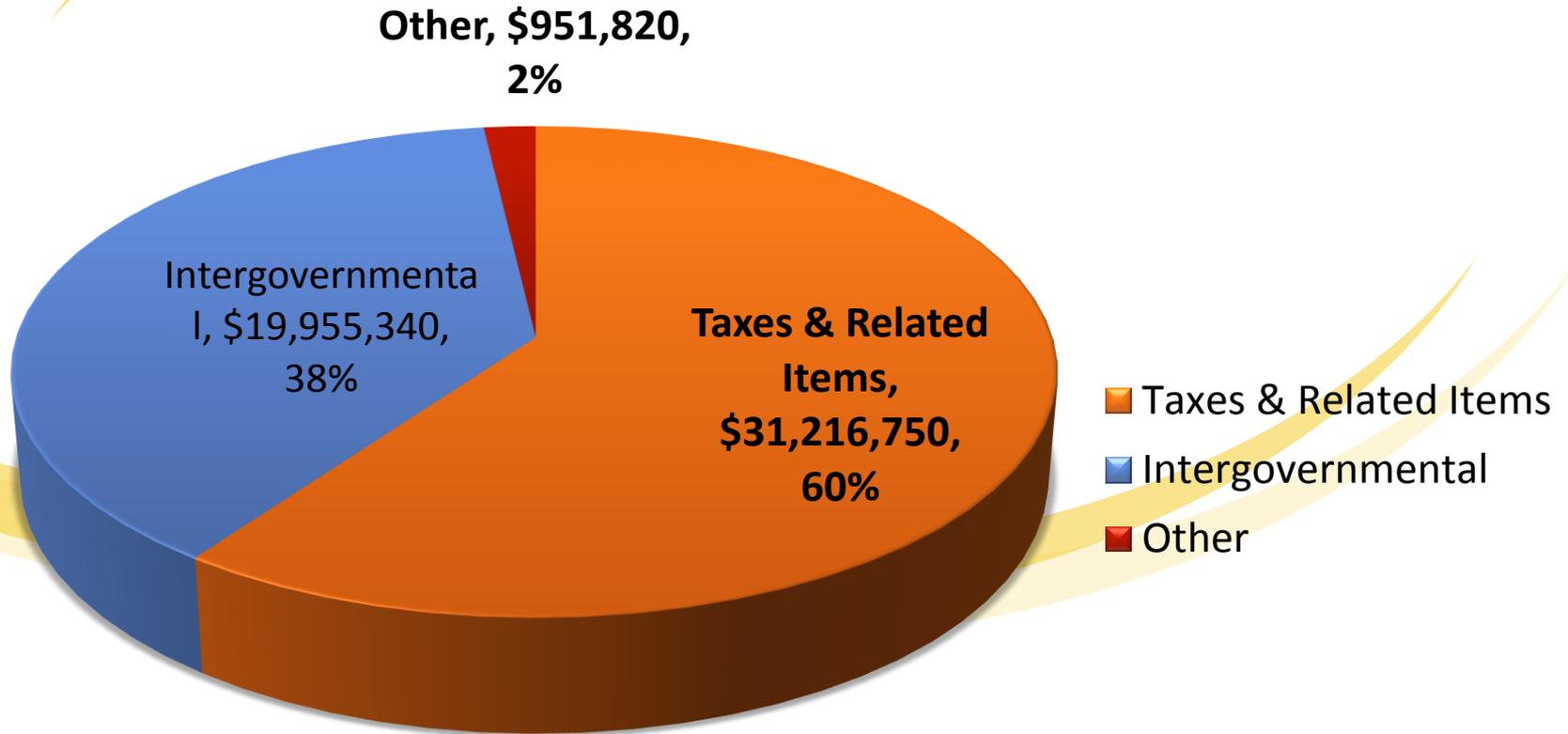
FY '16/17 Budget Overview

- General Fund \$51,623,910
 - Town and MBOE* \$41,130,430
 - Region 19 Contribution* \$10,493,480
- Capital & Nonrecurring Fund \$ 3,042,600
- Capital Fund \$ 4,597,170

FY '16/17 Revenue Sources

Source	FY 2015/2016	FY 2016/2017	\$ Amt. Dec/Inc	% Dec/Inc
Taxes & Related	\$29,918,930	\$31,216,750	\$1,297,820	4.3%
Intergovernmental	\$17,686,460	\$19,955,340	\$2,268,880	12.8%
Other	<u>\$ 1,026,880</u>	<u>\$ 951,820</u>	<u>(\$ 75,060)</u>	<u>(7.3%)</u>
General Fund Total	\$48,632,270	\$52,123,910	\$3,491,640	7.2%

FY '16/17 General Fund Revenues: \$52,123,910



Includes a \$500,000 contribution to fund balance

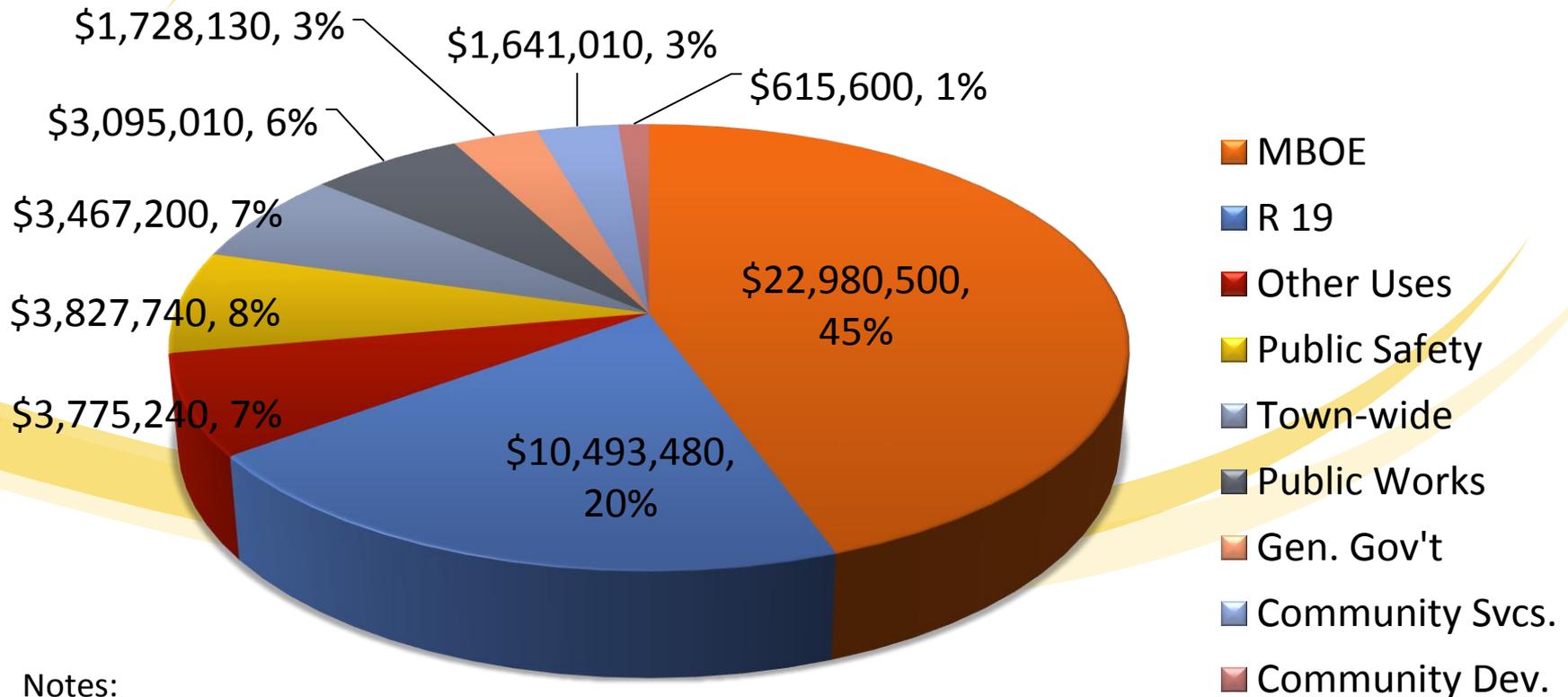
FY '16/17 Revenue Outlook – Intergovernmental Revenues

- Governor's April 12th proposed budget reflects increase of \$2,325,348 (12.7%)
 - New “Select Payment” Payment in Lieu of Taxes - \$2,630,447 in new revenue
 - Revenue Sharing grant - \$123,867
 - Decrease in traditional PILOT grant -\$87,931
 - Decrease in the Education Cost Sharing grant - \$387,699

FY '16/17 Revenue Outlook – Grand List

- Grand List increased by 4.41% from \$1,026,856,306 to \$1,072,179,179.
- Real Estate increased over \$28m or 3.2%
- Personal Property increased an unprecedented \$16.5m or 31%
- Grand List growth provides over \$1.3m in tax revenue

FY '16/17 General Fund Expenditures: \$51,623,910



Notes:

Town-wide includes employee benefits

Energy & Facilities Mgmt. operating costs reflected in Public Works

Other includes debt service and capital contribution

Doesn't include fund balance contribution

FY '16/17 General Fund Expenditures

General Fund	FY 2015/2016	FY 2016/2017	\$ Amt. Dec/Inc	% Dec/Inc
Town	\$16,421,370	\$18,149,930	\$1,728,560	10.5% ²
MBOE	\$22,022,750	\$22,980,500	\$ 957,750	4.3%
Region 19	<u>\$10,188,150</u>	<u>\$10,493,480</u>	<u>\$ 305,330</u>	<u>3.0%</u>
General Fund Total	\$48,632,270 ¹	\$51,623,910 ¹	\$2,991,640	6.2%

¹Does not include contribution to Fund Balance.

²Includes significant increase to Capital.

FY '16/17 Expenditure Trends

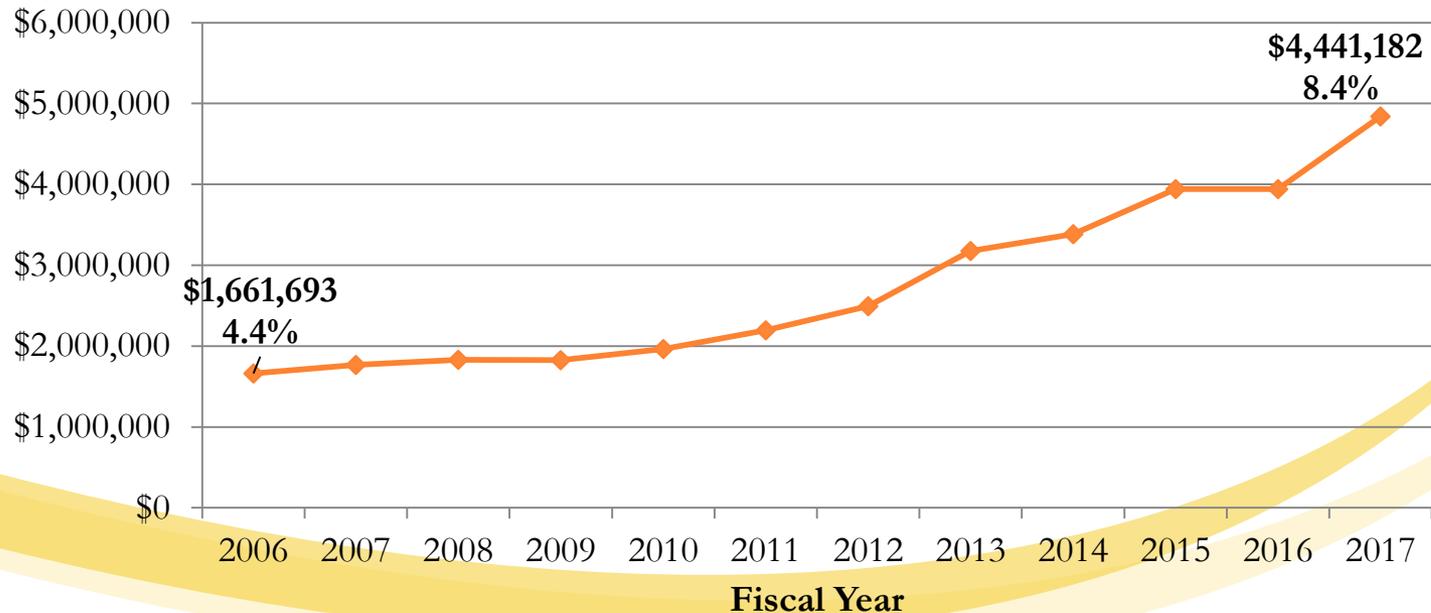
- \$1,728,560 (10.5%) increase to Town Government
 - \$970,860 increase for capital projects (Town and schools)
 - \$260,745 increase for benefits, primarily health insurance
 - \$214,625 increase for contractual step increases and proposed additional staffing
 - \$93,190 increase for the Resident State Trooper program (*to maintain current service levels*)
 - \$25,400 decrease in energy costs

FY '16/17 Expenditure Trends

- **\$957,750 (4.3%) increase to MBOE**
 - \$492,635 increase for benefits, primarily health insurance
 - \$361,670 increase for contractual salary increases
 - \$151,360 increase for staffing and programming needs
- **\$305,330 (3.0%) increase to R19**
 - Mansfield student enrollment increases
 - Increase reflects Mansfield's proportional share of overall budget (up from 56.80% to 57.86%)

FY '16/17 Fund Balance

Fund Balance FY '06 -'17 - Actual and Estimated



Bond agencies recommend Fund Balance of 10-15% of General Fund budget.
Long-term plan to increase contributions to Fund Balance to reach recommended levels.
Estimated Fund Balance for FY 16/17 totals \$4,841,182, 9.1% of projected budget.



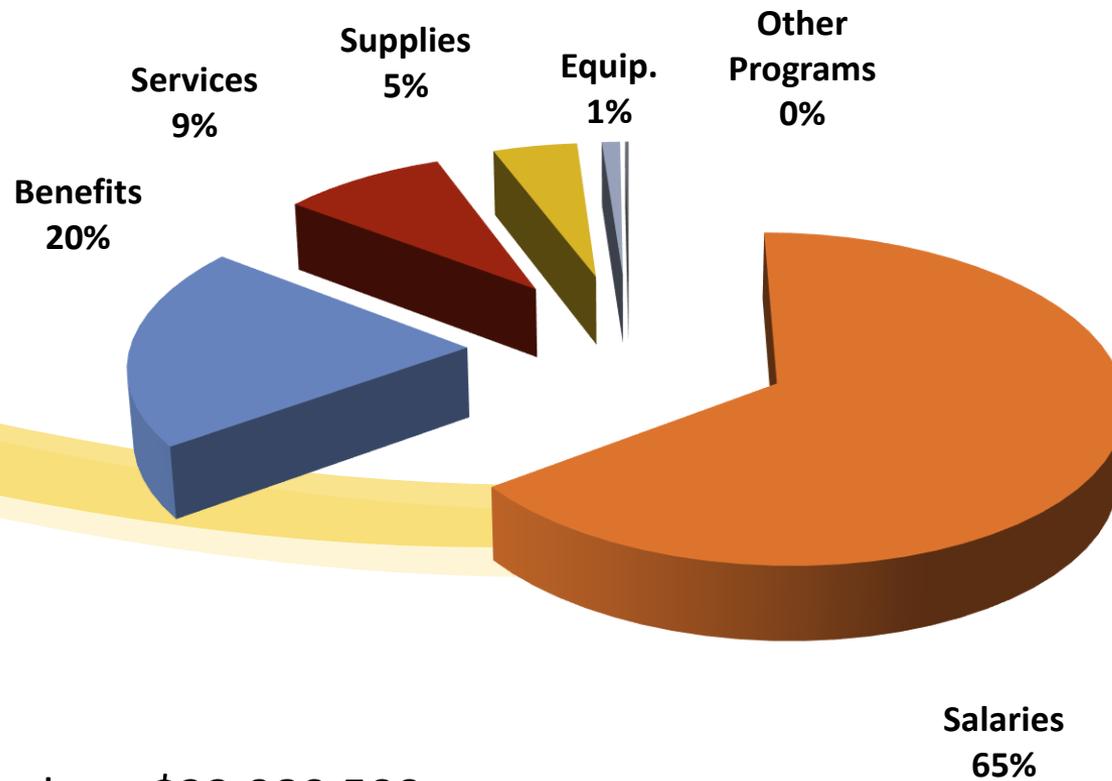
**Mansfield Board of Education
FY 16/17
Proposed Budget**

FY '16/17 Mansfield Board of Education

- MBOE budget presented tonight: \$22,980,500
 - This is an increase of \$957,750 (4.3%)
 - Budget maintains current program and addresses identified needs

FY '16/17 Mansfield Board of Education

Budget by Category



FY '16/17 Budget: \$22,980,500

FY '16/17 Mansfield Board of Education

- Adjustments Based on Identified Needs
 - Grade 5 class size
 - Add 1 certified teacher - \$70,590
 - Middle School World Language program
 - Add 0.2 FTE Spanish Teacher - \$11,400
 - Professional Library Media Personnel
 - Add 0.5 FTE Professional Librarian - \$18,260

FY '16/17 Mansfield Board of Education

- Adjustments Based on Identified Needs (Cont'd)
 - Reduce Maintenance Overtime
 - Add 1 Maintenance position - \$37,010
 - Special Education Program
 - Reduce by 1 certified teacher and add 1 para-educators - (\$64,640)
 - Program and Curriculum Development (cost neutral)
 - Professional Learning (cost neutral)

FY '16/17 Mansfield Board of Education

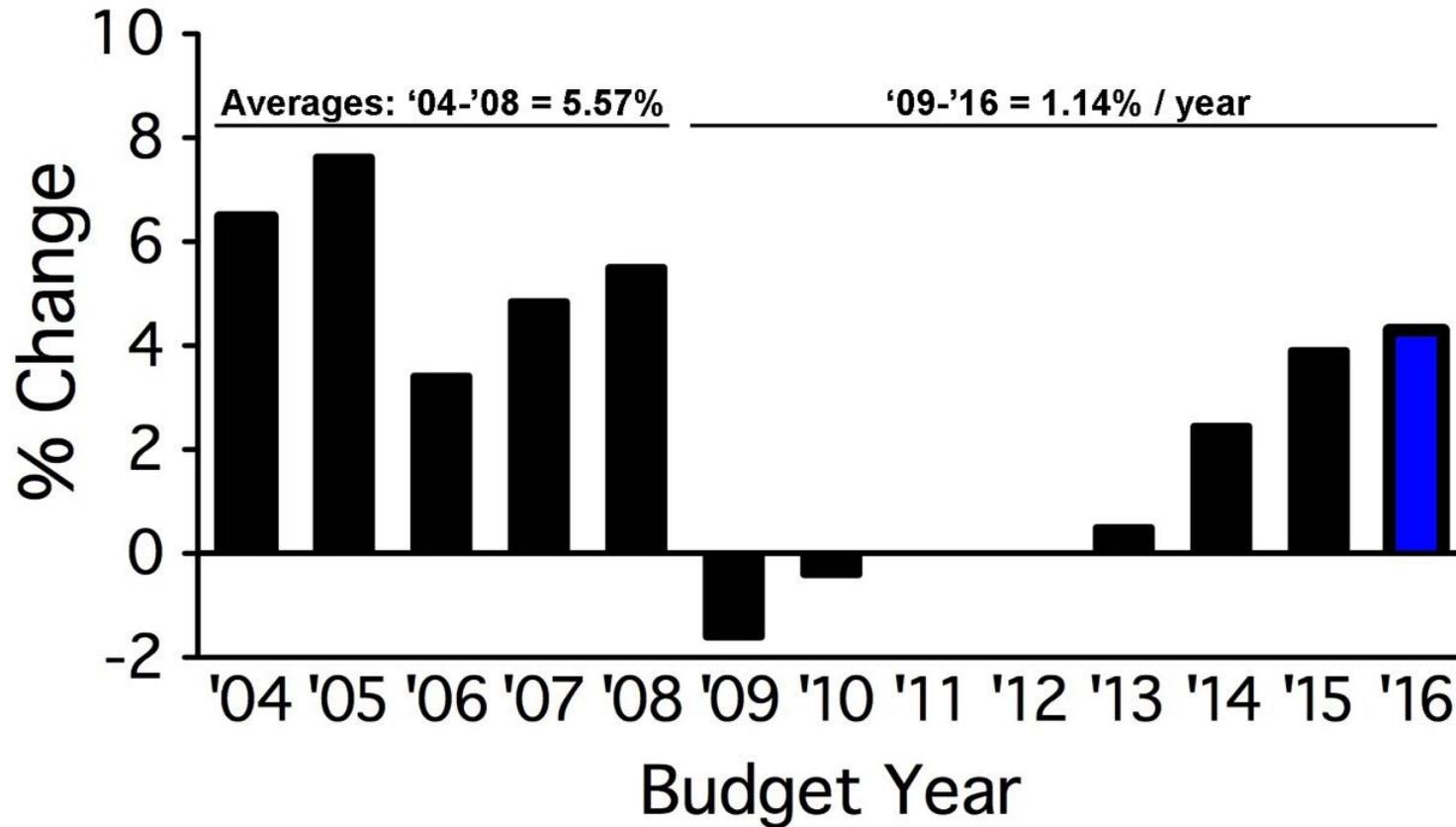
\$957,750 net increase from FY '15/16

- Major cost drivers
 - \$513,030 (3.6%) increase in salaries (includes negotiated salary increases, added staff positions)
 - \$492,635 (11.8%) increase in benefits, primarily due to increase in medical insurance premiums

FY '16/17 Mansfield Board of Education

- Major reductions
 - \$75,000 decrease in diesel fuel
 - \$60,980 decreased utilities
 - \$15,400 decrease in copier maintenance fees
 - \$58,550 decrease in unemployment compensation
 - \$8,820 decrease in instructional programs

Mansfield Board of Education Budgets



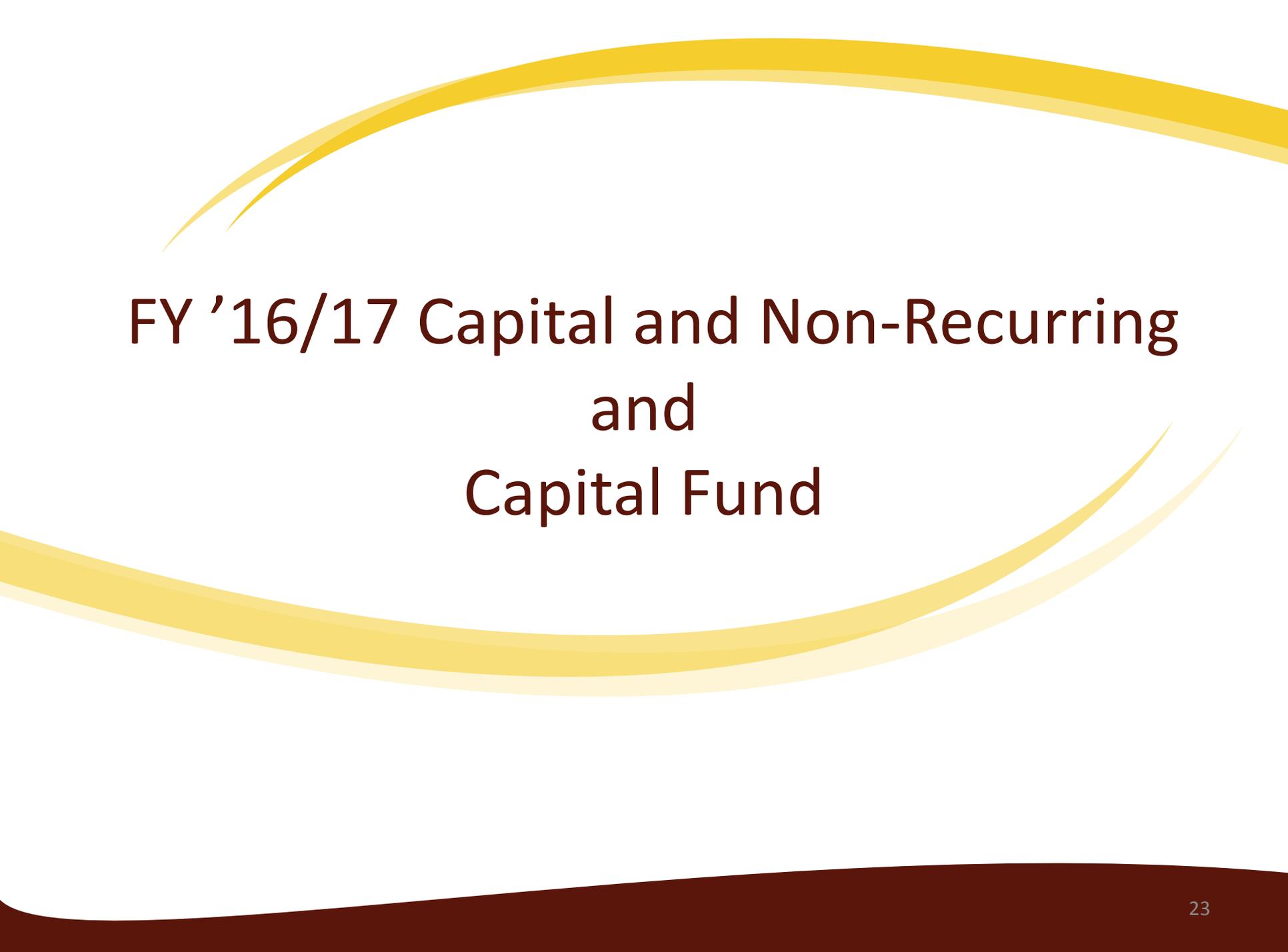
FY '16/17 Mansfield Board of Education

Reductions 2010-2016

- Elementary Classroom Teachers 3
- Middle School Teacher 1
- English Language Learning Teacher 1
- Para-educators 10
- Busses 2
- Technology \$140,000
- Building and Grounds \$60,000
- Curriculum Development \$20,000
- Furniture \$15,000

FY '16/17 Mansfield Board of Education

- Capital needs
 - Capital Fund Budget includes security and technology capital improvements - \$150,000 and minimal facility repairs - \$150,000
 - Boiler for Vinton - \$450,000
 - Middle School Gymnasium – floor, bleachers, moveable wall, locker rooms - \$873,000
 - K – 8 Facilities study - \$160,000



FY '16/17 Capital and Non-Recurring and Capital Fund

FY '16/17 Capital & Non-Recurring Fund Revenues: \$3,064,400

- Major Funding Sources:
 - Transfer from the General Fund - \$2,608,240
 - Net Ambulance Service Fees - \$250,000
 - Pequot/Mohegan Grant - \$205,660

FY '16/17 Capital & Non-Recurring Fund Expenditures: \$3,042,600

- Planned uses:
 - Transfer to Capital Fund - \$2,850,000
 - Transfer to Management Services Fund for town technology replacement - \$192,600
- CNR Fund does not include recurring and non-capital expenditures

Capital Fund Revenues: \$4,897,170

FY 16/17 Capital Budget Revenues		
CNR Transfer In ¹	\$2,850,000	62.0%
Bonds	\$873,000	19.0%
Federal & State Grants	\$269,380	5.9%
Energy Savings Account (MSF)	\$225,000	4.9%
LOCIP Grant	\$184,000	4.0%
Town Aid Road Grant	\$130,000	2.8%
Parks & Recreation/Day Care Funds	<u>\$65,790</u>	<u>1.4%</u>
TOTAL	\$4,597,170	100%

¹Includes General Fund contribution to capital, ambulance service fees.

FY '16/17 Capital Fund Expenditures: \$4,597,170

FY 16/17 Capital Budget Expenditures		
Facilities Management (Town & Schools)	\$2,052,000	44.6%
Public Works	\$1,358,000	29.5%
Public Safety	\$578,550	12.6%
Community Development	\$175,000	3.8%
General Government	\$163,830	3.6%
Education Technology	\$150,000	3.3%
Community Services	<u>\$119,790</u>	<u>2.6%</u>
TOTAL	\$4,597,170	100%

Capital Fund Major Projects

- **Education/School Buildings - \$1,883,000**
 - Middle School Gym renovations - \$873,000
 - Vinton boilers - \$450,000
 - K – 8 Facilities study - \$160,000

Capital Fund Major Projects

- **Public Works**
 - Road Resurfacing - \$750,000
 - Vehicle Replacements - \$272,000
 - Ravine Road improvements - \$110,000
- **Town Buildings - \$339,000**
- **Public Safety**
 - Self-Contained Breathing Apparatus (SCBA) replacement - \$283,550 (*\$269,370 funded by federal grant, \$14,170 local match*)
 - Ambulance replacement - \$245,000

Impact on Taxpayer

Mill rate will
remain at
29.87

Sample Tax Impact *On a Median Valued Home*

Current Valuation	\$155,700 ¹
Proposed Taxes	\$ 4,651
Current Taxes	<u>\$ 4,651</u>
Tax Change	\$ 0
Percentage Change	0% ²

¹Median home price, 100% of assessed value is \$222,860. \$156,000 reflects 70% of assessed value.

²Assuming no further reduction in State aid

Impact on Taxpayer

Where do the Tax Dollars Go?

Education	\$2,987	64.2
Public Safety	\$342	7.4
Town-wide	\$309	6.7
Government Operation	\$154	3.3
Other Financing Uses	\$337	7.2
Public Works	\$276	5.9
Community Services	\$146	3.1
Community Development	\$55	1.2
Fund Balance Contrib.	\$45	1.0
TOTAL	\$4,651	100%

Budget Summary

- **FY 2016/17 Proposed Budget**
 - 7.0% increase in General Fund expenditures
 - Significant increase to capital to address infrastructure needs (Town and school buildings, roads)
 - Mill rate remains 29.87 mills
- **Responsible budget**
 - Funds current services
 - Advances Council goals and initiatives
 - Appropriates new state aid in a conservative manner
 - Builds staff capacity to address operation and budget concerns
 - Does not increase the mill rate

Budget Summary (cont'd)

- **Issues to monitor**
 - State budget/intergovernmental revenue
 - Resident Trooper costs and police service delivery options
 - Facilities Studies (Town and schools) will provide plan to fund infrastructure needs; will impact future budgets

Voting on Programs

- Ability to increase or decrease program expenditures
- What is a program?
 - Program based budget
 - Budgets established by program such as Police, Youth Services, Library
 - Program budgets will be clearly presented in the materials for Town meeting
 - Program budgets are currently reflected in the proposed budget document
 - Program budgets can be found on pages **21-24**

Appropriations Act:

RESOLVED: That the proposed General Fund Budget for the Town of Mansfield for fiscal year July 1, 2016 to June 30, 2017 in the amount of \$41,130,430 which proposed budget was adopted by the Council on April 27, 2016, be adopted and that the sums estimated and set forth in said budget be appropriated for the purpose indicated.

Appropriations Act (con't):

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, 2016 to June 30, 2017 and said sums shall be paid by the Town to the Regional School District as they become available.

Appropriations Act (con't.):

RESOLVED: That the proposed Capital Fund Budget for fiscal year July 1, 2016 to June 30, 2017 in the amount of \$4,597,170 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.

Appropriations Act (con't.):

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2016 to June 30, 2017 in the amount of \$3,042,600 be adopted.

Officials

Town Council

Paul M. Shapiro, Mayor
William Ryan, Deputy Mayor
Stephen Kegler
Peter Kochenburger
Alexander Marcellino
Antonia Moran
Virginia Raymond
Mark R. Sargent
Ben Shaiken

Board of Education

Randall Walikonis, Chair
Jay Rueckl, Vice Chair
Susannah Everett
Martha Kelly
John Fratiello
Sarah Lacombe
Katherine Paulhus
Carrie Silver-Bernstein
Kathleen Ward

Matthew W. Hart, Town Manager

Kelly M. Lyman, Superintendent of Schools

Cherie Trahan, Director of Finance