

TOWN OF MANSFIELD
SPECIAL TOWN COUNCIL MEETING

Wednesday, April 24, 2013

Audrey P. Beck Municipal Building
Council Chambers
6:30pm

A G E N D A

Call to Order/Roll Call

1. Opportunity for the public to address the Council
2. Staff Reports
3. Adoption of Budget and Recommended Appropriations
4. Next Steps

Adjournment

TOWN OF MANSFIELD
OFFICE OF THE FINANCE DIRECTOR

CHERYL TRAHAN, Director of Finance



Response to Council Budget Questions - 5

Date: April 23, 2013

Question: Please provide a comprehensive list of proposed additional positions and increased hours.

Response: All proposed additional positions and hours were included in the list of service improvement requests provided in the Response to Council Budget Questions-3. These items were also listed as potential reductions items in the packet of April 22nd. They are as follows:

9-month Trooper position	\$ 60,000
P/T Firefighter	30,000
P/T Systems Librarian	18,550
.11 FTE Office Assistant	3,820
Increased hours – Transp. Coordinator	<u>5,670</u>
Total	\$118,040

No other additional positions or increased regular hours were proposed. However, grounds maintenance, police services and emergency management do reflect an increase for overtime hours. Temporary positions and hours related to Storrs Center construction are being continued from the current year, but no increase is anticipated. These hours are being covered by one-time revenues (permit fees).

It is anticipated that the Storrs Center Reserve Fund may need to cover some operational costs of the Zimmer-Nash Intermodal Center. A number of options are under consideration before a recommendation can be made (estimated \$60,000).

Please note also that there is one less groundskeeper budgeted, one less custodian position (shared Town/Board) budgeted, and the police administrative assistant position was reduced from full time to 25 hrs/week or .71FTE.



Response to Citizen Budget Questions – 9

Date: April 24, 2013

Question: How many I-Pads were purchased? Please include those purchased for the Board of Education. What was the total cost? How were these paid for? Was it a grant or what account or department were these charged to? Where in the 2013-2014 budget do I find the cost for any special web access required for this equipment? What is the total annual cost, including the Board of Education?

Response: Please see Response to Citizen Budget Questions – 8, dated April 18, 2013 this response provides some of the details you are looking for.

A total of (5) iPads with cellular service have been purchased and distributed to - Town Manager, Superintendent, Finance Director, IT Director, and Assistant Town Manager. These are used for business purposes; all five of these individuals work in a variety of mobile settings both within Mansfield facilities and outside of Mansfield facilities. The iPads increase their productivity and connectivity in accordance with the expectation that they work in a variety of locations. The iPads cost \$729 each. There is a \$30 per month data charge per unit for Verizon connectivity when a WiFi connection is not available. The purchases were made within the past year. No iPads with cellular service have been purchased prior to this past year.

Additionally, (3) iPad Mini's were purchased at Southeast School with the Chris Rogers Grant (a competitive grant funded by the Neag School of Education) and these do not have cellular service because they are used within WiFi. These iPad Mini's support instruction and learning. They were \$329 each because they are small devices. These were purchased in March 2013. No additional iPad Mini's have been purchased except for these three.

Additionally, (8) iPads have been purchased at the schools and these do not have cellular service because they are used within WiFi. These iPads support instruction and learning. These were purchased during the past two years and typically cost around \$650 each (the cost varies from purchase-to-purchase as Apple's educational pricing varies over time and depending on the exact needs and specifications of each particular purchase such as the amount of memory).

No other ones have been purchase prior to these 8 that were purchased during the past two years.

As noted in the April 18th response, all cellular service costs are included in the Management Services Fund budget. Cell tower rental fees support wireless communications costs. The annual cost for cellular service for (5) iPads at \$30 per month = \$1,800.

Question: On page 207 of the budget book, under General Government and software, \$75,000 is planned. I understood the Finance Director to say that "this includes computer assisted mass appraisal". If that is correct, does this mean that this software is to be used by the Assessor's office for the appraisal work they do. Is the entire \$75,000 dedicated to this? If not, how much is?

Response: As with many Capital Improvement programs, this is a multi-year program supporting the upgrade of software systems. The upgrades began with the financial management software and most recently the tax collection system. Approximately \$25,000 of the \$75,000 proposed appropriation will be applied to the tax collection system. The balance of \$51,000 will be available for a new Computer Assisted Mass Appraisal system (CAMA). I expect additional funding will be needed in FY 2014/15 to complete the conversion. We are working with other communities on a Request for Qualifications in the hopes to get a more competitive quote.



900 Chapel St, 9th Floor, New Haven, CT 06510 • P. 203-498-3000 • F. 203-562-6314 • www.ccm-ct.org

April 23, 2013

**PLEASE DELIVER IMMEDIATELY TO MAYOR, FIRST SELECTMAN,
CITY/TOWN MANAGER & FINANCE DIRECTOR**

**REVISED FY2014 Appropriations Committee Proposed
Budget Impact on: Mansfield**

On April 19, 2013, the Appropriations Committee proposed a budget for FY2014. Below is CCM's preliminary analysis of the impacts of this plan on Mansfield for certain key grant programs.*

Grant:	Current Year	Governor's	Appropriation	Appropriations' Proposal		Appropriations' Proposal	
	FY2013	Proposal	s' Proposal	v. Governor's Proposal		v. Current Year	
	(\$)	(FY2014)	(FY2014)	(\$)	(%)	(\$)	(%)
Adult Education	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0	
ECS Grant	\$10,156,014	\$17,199,408	\$10,168,358	\$-7,031,050	-40.9%	\$12,344	0.1%
Non-Public School Transportation	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0	
Public School Transportation	\$105,726	\$ 0	\$ 0	\$ 0	0.0%	\$-105,726	-100.0%
Pequot-Mohegan Grant	\$239,442	\$ 0	\$196,821	\$196,821	0.0%	\$-42,621	-17.8%
PILOT: Colleges & Hospitals	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0	
PILOT: State-Owned Property	\$7,021,354	\$ 0	\$5,975,172	\$5,975,172	0.0%	\$-1,046,182	-14.9%
Manufacturing Transition Grant	\$5,430	\$ 0	\$ 0	\$ 0	0.0%	\$-5,430	-100.0%
Municipal Revenue Sharing Bonus Pool	\$398,209	\$ 0	\$ 0	\$ 0	0.0%	\$-398,209	-100.0%
Municipal Aid Adjustment/Hold Harmless	\$ 0	\$283,514	\$ 0	\$-283,514		\$ 0	
DECD Tax Abatement	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0	
DECD PILOT	\$8,342	\$ 0	\$ 0	\$ 0	0.0%	\$-8,342	-100.0%
Subtotal	\$17,934,516	\$17,482,922	\$16,340,352	\$-1,142,570	-6.5%	\$-1,594,164	-8.9%
LoCIP (See note.)	\$189,462	\$428,904	\$545,840	\$116,938	27.3%	\$356,378	188.1%
Town Aid Road	\$212,152	\$424,303	\$424,303	\$ 0	0.0%	\$212,152	100.0%
Total	\$18,336,130	\$18,336,130	\$17,310,495	\$-1,025,624	-5.6%	\$-1,025,634	-5.6%

*Some grants are not listed because town-by-town amounts are not available. Many of these grants will be featured in CCM's upcoming budget analysis.

(1,128,246)
443,229

Below please find a summary of the estimated statewide changes to major municipal grants.

Grant:	Current Year FY2013	Governor's Proposal (FY2014)	Appropriations' Proposal (FY2014)	Appropriations' Proposal v. Governor's Proposal	Appropriations' Proposal v. Current Year
Adult Education	\$21.0 million	\$21.0 million	\$21.0 million	No change	No change
Education Cost Sharing	\$2.07 billion	\$2.14 billion	\$1.99 billion	-\$149.2 million	-\$16.6 million
DECD PILOT	\$2.2 million	\$0.0	\$0.0	No change	-\$2.2 million
DECD Tax Abatement	\$1.7 million	\$0.0	\$0.0	No change	-\$1.7 million
Excess Cost – Student Based	\$139.8 million	\$139.8 million	\$139.8 million	No change	No change
LoCIP	\$30 million	\$86.4 million	\$86.4 million	No change	\$56.4 million
Magnet Schools	\$242.4 million	\$270.4 million	\$270.4 million	No change	\$28.1 million
Manufacturing Transition Grant	\$47.6 million	\$0.0	\$0.0	No change	-\$47.6 million
Municipal Aid Adjustment	\$0.0	\$47.2 million	\$0.0	-\$47.2 million	No change
Municipal Revenue Sharing Bonus Pool	\$42.8 million	\$0.0	\$0.0	No change	-\$42.8 million
Non-Public School Transportation	\$3.6 million	\$3.6 million	\$719,100	-\$2.9 million	-\$2.9 million
Priority School Districts	\$121.9 million	\$46.1 million	\$47.4 million	\$1.4 million	-\$74.4 million
Pequot-Mohegan Grant	\$61.8 million	\$5.35 million	\$50.8 million	\$45.4 million	-\$11.0 million
PILOT: Colleges & Hospitals	\$115.4 million	\$115.4 million	\$104.4 million	-\$11.0 million	-\$11.0 million
PILOT: State-Owned Property	\$73.5 million	\$73.5 million*	\$62.6 million	-\$11.0 million	-\$11.0 million
Public School Transportation	\$25.8 million	\$5.0 million	\$5.0 million	No change	-\$19.9 million
Town Aid Road	\$30 million	\$60 million	\$60 million	No change	\$30.0 million

*See note below.

Notes

- Grant estimates for Manufacturing Transition Grant, Municipal Revenue Sharing Bonus Pool, Municipal Aid adjustment, DECD Tax Abatement, and DECD PILOT have been added.
- The changes in ECS reflect the Appropriations Committee's removal of state charter school and PILOT: State-Owned Property amounts from the account. The overall increase to ECS under the Appropriations Committee's proposal is \$50.8 million, the same as the Governor.
- The Appropriations Committee makes the following changes to the Governor's proposed ECS formula.
 - Weighs property and income wealth at 90 percent property wealth and 10 percent income wealth. The Governor had proposed a 50/50 ratio.
 - Reduces the foundation amount from \$11,754 to \$11,525.
 - Shifts some funding to the 10 lowest-performing school districts.
- A portion of funding from the Priority School District program (\$74.4 million) would be shifted into the new Office of Early Childhood. This was also the Governor's proposal.
- Funding for the Municipal Revenue Sharing Account would be eliminated. This account funds the Manufacturing Transition Grant (former PILOT: MME) and Municipal Revenue Sharing Bonus Pool.
- The Appropriations Committee restores the PILOT: State-Owned Property reimbursement, though the amount is reduced. Under the Governor's proposed budget, the PILOT: State-Owned Property reimbursement amount that each municipality received would be paid as an additional ECS grant in FY14, though it would not have to be used for education purposes in FY14. For this reason, CCM has included it as general fund revenue for FY14.

The Governor had proposed that in FY15 and beyond the PILOT reimbursement would be eliminated and the funding rolled into the ECS base.

- The Public School Transportation grant would be \$5.0 million in competitive funding and not a formula-based entitlement.
- LoCIP and TAR would be bond-funded.
- The formula used to distribute LoCIP funds was unavailable at the time of this analysis. The statewide grant would go from the current \$30 million to \$86.4 million, and grant estimates under the Appropriations' proposal are based on a proportional increase from the current year. New estimates for the grant will be provided once the distribution formula has been confirmed.

###

If you have any questions, please call George Rafael or Jim Finley of CCM at (203) 498-3000.

Appropriations Committee - Changes to Manager's Proposed Budget FY 2013/14
PER CCM NOTIFICATION - updated 4/24/13

Grant	Manager's Proposed	Appropriations Proposed	Proposed Change
Education Cost Sharing (ECS)	\$ 17,199,410	\$ 10,168,358	\$ (7,031,052)
Transportation	-	-	-
LoCIP	428,900	443,229	14,329
Pequot	-	196,820	196,820
PILOT	-	5,975,172	5,975,172
Town Aid	424,300	424,300	-
Hold Harmless	283,510	-	(283,510)
Net Change	18,336,120	17,207,879	(1,128,241)

		% of Total	Share of Loss
Town Budget (Incl Debt/Capital)	\$ 15,106,760	0.42	472,819
Board Budget	20,941,020	0.58	655,422
Total	36,047,780		1,128,241

Potential Reductions	Amount	
Town Budget:		
9 Month State Trooper	\$ 60,000	
Part-time Firefighter	30,000	
Town-wide Newsletter	15,000	
Part-time Systems Librarian	18,550	
.11 FTE Office Assistant	3,820	
Increase Sen. Transportation Coord.	5,670	
Restore Summer Challenge	6,000	
Increase Volunteer FF Incentive	7,550	
Capital Adjustments *	115,000	
Contingency	50,000	
Bond School Bldg/Tech Needs	100,000	
Sub-Total Town Budget	\$ 411,590	44%
Reduce Increase to Fund Balance	114,000	12%
Board Budget:		
Bring to no increase	352,860	38%
Region Budget:		
Request only (\$50,000 - \$75,000)	50,000	5%
Total Potential Reductions	928,450	100%

* Includes \$40,000 reduction for building maintenance

Reduction in expenditures (\$814,450) - \$114,000 Reduction in Fund Balance Reserve

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

	FY 12/13 Amended	FY 13/14 Proposed	<u>Increase/Decrease</u>	
			Amount	Percentage
Town:				
General Government:				
Operating Budget *	\$ 13,106,120	\$ 13,227,620	\$ 121,500	0.9%
Capital Contribution	1,014,210	892,550	(121,660)	(12.0%)
Debt Contribution	825,000	675,000	(150,000)	(18.2%)
Total General Government	14,945,330	14,795,170	(150,160)	(1.0%)
Mansfield Board of Education	20,588,160	20,588,160	-	
Total Town of Mansfield	<u>\$ 35,533,490</u>	<u>\$ 35,383,330</u>	<u>\$ (150,160)</u>	<u>(0.4%)</u>

	FY 12/13 Amended	FY 13/14 Proposed	<u>Increase/Decrease</u>	
			Amount	Percentage
Recap:				
Contribution to Region 19	\$ 9,503,550	\$ 9,955,760	\$ 452,210	4.8%
Town Expenditures	35,533,490	35,383,330	(150,160)	(0.4%)
Total Commitments	<u>\$ 45,037,040</u>	<u>\$ 45,339,090</u>	<u>\$ 302,050</u>	<u>0.7%</u>

* Remaining operating budget increase is due to:

Increased cost of State Trooper program	\$ 93,090
Increased cost of fire services (salaries/vehicle repairs)	39,000
	<u>132,090</u>

With \$1,128,241 loss in State revenues (CCM) - Reduction in expenditures/fund balance (\$928,450)

**Town of Mansfield
Estimated Tax Warrant and Levy
FY 2013/14**

Amount to Raise by Taxation	Dollars	Equiv. Mill Rate
1. Proposed Budget		
Mansfield School Board	\$ 20,588,160	
Town General Government	14,795,170	
Total Town	35,383,330	
Region 19 General Fund Contribution	9,955,760	
Total Expenditure Budgets	\$ 45,339,090	45.33
2. Plus: Fund Balance Reserve	200,000	0.20
3. Less:		
Tax Related Items	485,000	
Non-Tax Revenues	17,416,699	
App. Of Fund Balance	-	
Total Other Revenues	17,901,699	17.90
Amount to Raise by Taxes (current levy)	\$ 27,637,391	27.63
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 27,637,391	27.63
2. Reserve for Uncollected Taxes	477,660	0.48
3. Elderly Programs	34,300	0.03
Tax Warrant	\$ 28,149,351	28.15

Mill Rate Computation		
1.	Tax Warrant	28,149,351
		= 28.15
2.	Taxable Grand List	1,000,150,922
	Proposed Mill Rate	28.15
	Current Mill Rate	27.16
	Increase (Decrease)	0.99
	Percent Increase (Decrease)	3.63%

Mill Rate Impact on Median Single Family Home:

100% Value of \$242,000; Assessed at \$169,400

Taxes at estimated mill rate	\$ 4,768
Taxes at current mill rate	4,601
Estimated Increase	\$ 167

With \$1,128,241 loss in State revenues (CCM) - Reduction in expenditures/fund balance (\$928,450)
WITH NO INCREASE TO FUND BALANCE - ADDITIONAL FUNDING FROM STATE??

Town of Mansfield
Estimated Tax Warrant and Levy
FY 2013/14

Amount to Raise by Taxation	Dollars	Equiv. Mill Rate
1. Proposed Budget		
Mansfield School Board	\$ 20,588,160	
Town General Government	14,795,170	
Total Town	35,383,330	
Region 19 General Fund Contribution	9,955,760	
Total Expenditure Budgets	\$ 45,339,090	45.33
2. Plus: Fund Balance Reserve		
3. Less:		
Tax Related Items	485,000	
Non-Tax Revenues	17,416,699	
App. Of Fund Balance	-	
Total Other Revenues	17,901,699	17.90
Amount to Raise by Taxes (current levy)	\$ 27,437,391	27.43
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 27,437,391	27.43
2. Reserve for Ur	477,660	0.48
3. Elderly Programs	34,300	0.03
Tax Warrant	\$ 27,949,351	27.95
Mill Rate Computation		
1. Tax Warrant	27,949,351	
-----	-----	= 27.95
2. Taxable Grand List	1,000,150,922	
Proposed Mill Rate	27.95	
Current Mill Rate	27.16	
Increase (Decrease)	0.79	
Percent Increase (Decrease)	2.89%	
Mill Rate Impact on Median Single Family Home:		
100% Value of \$242,000; Assessed at \$169,400		
Taxes at estimated mill rate	\$ 4,734	
Taxes at current mill rate	4,601	
Estimated Increase	\$ 133	

**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 that the Annual Town Meeting for Budget Consideration will be held on Tuesday, May 14, 2013 at the Mansfield Middle School Auditorium, at 7:00 p.m. for the following purpose:

To act upon the Proposed Budgets for the Town's fiscal year of July 1, 2013 to June 30, 2014, which Proposed Budgets were adopted by the Town Council on April 24, 2013 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this XXth day of April 2013.
Mary Stanton, Town Clerk

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$_____ is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2013 to June 30, 2014.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$_____ is hereby adopted as the capital improvements to be undertaken during fiscal year 2013/14 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2013 to June 30, 2014 in the amount of \$_____ be adopted.

APPROPRIATIONS ACT

It is further resolved, that the following Appropriations Act be 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, 2013 to June 30, 2014 in the amount of \$_____ which proposed budget was adopted by the Council on April 24, 2013, 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, 2013 to June 30, 2014 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, 2013 to June 30, 2014 in the amount of \$_____ 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, 2013 to June 30, 2014 in the amount of \$_____ be adopted.