TOWN OF MANSFIELD

Town Manager’s Proposed FY 2022/23 Budget

March 30, 2022
### UPCOMING BUDGET DATES

<table>
<thead>
<tr>
<th>Date</th>
<th>Topics include:</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 6, Wednesday</td>
<td>Public Information Session – Town Manager’s Budget</td>
<td>6:30pm</td>
</tr>
<tr>
<td>April 7, Wednesday</td>
<td>General Gov’t. Public Safety, Community Services, Comm. Development, Town-wide</td>
<td>6:30pm</td>
</tr>
<tr>
<td>April 11, Monday</td>
<td>Public Hearing – Submit for Regular Meeting</td>
<td>7:00pm</td>
</tr>
<tr>
<td>April 12, Tuesday</td>
<td>Public Works, Enterprise Funds, Other Funds</td>
<td>6:30pm</td>
</tr>
<tr>
<td>April 13, Wednesday</td>
<td>Board of Education, Shared Service Departments</td>
<td>6:30pm</td>
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<tr>
<td>April 21, Thursday</td>
<td>Discussion of flagged items</td>
<td>7:00pm</td>
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<tr>
<td>April 25, Monday</td>
<td>Adoption – prior to regular meeting</td>
<td>6:00pm</td>
</tr>
<tr>
<td>April 27, Wednesday</td>
<td>Adoption – if needed</td>
<td>6:30pm</td>
</tr>
</tbody>
</table>
GUIDING VALUES & PRINCIPLES (Mansfield Tomorrow)

- Community Resilience & Sustainability
- Open Space, Agriculture and Rural Character
- Economic Vitality
- Cultural Offerings and Amenities
- Multi-Modal Transportation Alternatives
- Sense of Place & Quality of Life
- Financial Stewardship & Affordability
- Diversity
- High-Quality Municipal Services
WHAT ARE THE PURPOSES OF LOCAL GOVERNMENT?

- Local government exists to...
  - Carry out three broad functions: health and safety, welfare, and recordkeeping
  - Deliver services (more on that in a minute)
  - Provide responsible fiscal management
  - Represent and involve citizens in determining specific local public needs and how these needs can be met
  - Be responsive to citizen’s problems and issues
  - Work with federal and state government
MUNICIPAL SERVICES

- **General Administration:** Management, records, taxation, assessments, planning & zoning, environmental protection, information technology
- **Public Safety:** Police, fire/EMS, animal control, building/housing inspection
- **Public Works:** Highways, facilities, solid waste and recycling, public water and sewer systems, tree maintenance
- **Public Education:** Mansfield Public Schools (grades PK-8; municipal), Regional School District #19 (grades 9-12; regional)
- **Human Services:** Senior services, youth services, and social services
- **Library:** Access to a broad range of materials, youth and adult programs
- **Health:** COVID-19 local response, septic system inspections, well inspections and monitoring, food protection (Eastern Highlands Health District; regional)
- **Recreation:** Youth and adult leisure/fitness programs, parks and open space
RECENT ACCOMPLISHMENTS *(not an exhaustive list)*

- **Affordability and Financial Condition**
  - Stable Tax Rate (FYs 19/20, 20/21, and 21/22)
  - Growth of General Fund unassigned fund balance (achieving the Council’s 17% of operating budget goal)

- **Comprehensive Local Response to COVID-19 Pandemic**
  - Testing and Vaccination Clinics; Public Health Guidance
  - Distribution events (mass and targeted)
  - Modified Staffing/Operations; Using Technology to Enable Town Business to be Done “Contactless”

- **Stakeholder Engagement, Outreach and Communications**
  - Mansfield Local Government Academy
  - Town e-Newsletter; social media enhancements; website improvements (redesign planned for FY 22/23)

- **Planning & Development**
  - Affordable Housing - Planning, Funding
  - “The Standard” at Four Corners (and other large-scale proposals in review)
  - Strategic Plan for Downtown Storrs (collaborative effort with Mansfield Downtown Partnership)
RECENT ACCOMPLISHMENTS (continued)

- **Capital Projects**
  - New Elementary School (Final Construction); Mansfield Middle School Roof Replacement/PV Array
  - Municipal Facilities Needs Assessment (Conceptual Design); Middle School Modernization Study

- **Sustainability**
  - Green Energy Projects (i.e., Solar & Geothermal), Energy Efficiency Upgrades, SustainableCT Recertification
  - Mansfield Community Center Financial Sustainability

- **Human Rights – Diversity, Equity and Inclusion**
  - Very Active and Assertive Human Rights Commission
  - MLK Mural Project; Recognizing Juneteenth and Indigenous People’s Day
  - Rural Welcoming Initiative

- **American Rescue Plan**
  - Public Health Response, Addressing Economic Impacts, Revenue Loss Replacement, Infrastructure

- **Town-University Relations**
  - “Resetting” the Relationship; Shared Economic Development Framework (ongoing)
LOOKING AHEAD: CHALLENGES & OPPORTUNITIES (1 OF 2)

- American Rescue Plan
  - Development and Implementation of Council-Approved Priority Projects and Initiatives
  - Ongoing Deliberation on Certain Proposals

- Local Business Recovery and Economic Growth/Development
  - Promoting Existing Local Businesses and Attracting New Forms of Desired Development
  - Progress on Marketing & Branding Strategy
  - Mansfield is a Highly Desirable Community to Live, Do Business, Learn, Work, Play, and Visit

- Exceptional Municipal Services
  - Maintaining and Enhancing Service Levels in Cost-Effective Ways

- Aging & Inadequate Town Buildings
  - Proceeding to Schematic Design Phase for Municipal Facilities Master Plan
  - Ensuring Facilities Effectively Meet Present and Anticipated Future Community Needs

- Mansfield Community Center
  - Need to Continue Addressing Financial Sustainability in the “Post-COVID Era”
LOOKING AHEAD: CHALLENGES & OPPORTUNITIES (2 OF 2)

- Addressing Infrastructure Needs and Associated Capital Investments
  - Roads, Bridges, Storm Water/Drainage – Deferred Maintenance and Capital Improvements
  - Incorporating “Complete Streets” Design Elements into Public Works Projects

- Affordable & Workforce Housing
  - Ensuring Mansfield Has Housing Stock Availability for Everyone

- Opening of the New Mansfield Elementary School
  - “Net Zero” Building; Exceptional Facility for Future Generations of Children

- Diversity, Equity & Inclusion
  - Ensuring that Our Practices/Actions Reflect Our Core Values

- Stakeholder Engagement & Open Government
  - Continue Actively Enhancing Outreach & Communications; Website Redevelopment

- Visioning for the Future
  - “Pre-Planning” for Next Iteration of the Town’s Plan of Conservation and Development (POCD)
  - Collaborating with UConn to Identify Shared Goals and a Framework for Future Development
MUNICIPAL BUDGETING

- A public budget is a plan of expected revenues and expenditures for the upcoming fiscal year (FY), which is a 12-month period
  - Mansfield and other municipalities in CT operate under a July 1-June 30 FY

- A budget is a policy document (arguably the most important one)
  - Weighs policy priorities against available public funding/resources
  - Overviews the ways and means of providing public programs and services
  - Establishes costs of programs
  - Indicates how revenues will be allocated
  - Articulates any pertinent spending limitations
  - Provides transparency and accountability

- A budget is comprised of an operating budget and capital budget
BUDGET PROCESS

- Budget Preparation (Staff)
- Budget Review & Proposal (Council)
- Budget Adoption (Voters/Town Meeting)
- Budget Execution (Staff)
- Budget Evaluation (Independent Auditor)
BUDGET POLICY AND OBJECTIVES

- Proposed Budget is a starting point (confront tradeoffs)

- Advance Council’s goals and objectives
  - Preserve and maintain the quality of current programs and services
  - Wisely use/leverage enhanced state aid (PILOT) funding
  - Maintain pay-as-you-go capital plan
  - Preserve/sustain the General Fund’s presently healthy fund balance
  - Maintain (or moderately reduce) the mill rate and overall tax burden
  - Achieve efficiencies (cost savings, digital access/transactions, etc.)
  - Promote transparency and accessibility of local government
  - Plan for needed upgrades to municipal buildings and infrastructure
  - Advance the priorities, goals & objectives of Mansfield Tomorrow
  - Promote ongoing local economic stimulus/growth
UPFRONT “BOTTOM LINE” (Spoiler Alert!)

- The ensuing budget proposal calls for **noteworthy enhancements in service delivery and corresponding financial investment** to make this possible.

- Many significant cost centers driving escalation in the Town’s operating expenditures are outside our control.

- Despite rising operating costs to meet the requirements of what is being proposed, the **mill rate will decrease**.
## FY 2022/23 BUDGET “SNAPSHOT”

<table>
<thead>
<tr>
<th>Budget</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town and Mansfield Public Schools</td>
<td>$48,677,870</td>
</tr>
<tr>
<td>Region 19 Contribution</td>
<td>$11,607,251</td>
</tr>
<tr>
<td>General Fund</td>
<td>$60,285,121</td>
</tr>
<tr>
<td>Capital and Non-Recurring Fund</td>
<td>$3,546,780</td>
</tr>
<tr>
<td>Capital Fund</td>
<td>$5,638,950</td>
</tr>
</tbody>
</table>
REVENUES

Types of Revenue:

- Taxes
- State Aid
- Licenses & Permits
- Charges for Services
- Fines & Forfeitures
- Miscellaneous Revenues
- Transfers In from Other Funds
GENERAL FUND REVENUES

Total $60,710,121

- Intergovernmental, $23,490,200, 39%
- Taxes, $36,295,246, 60%
- Other, $924,675, 1%
REVENUES

Five-Year Revenue Distribution Trend

<table>
<thead>
<tr>
<th>Year</th>
<th>Taxes &amp; Related</th>
<th>State Aid</th>
<th>All Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>63.69%</td>
<td>34.20%</td>
<td>2.11%</td>
</tr>
<tr>
<td>2019</td>
<td>63.66%</td>
<td>34.91%</td>
<td>2.43%</td>
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<tr>
<td>2020</td>
<td>64.14%</td>
<td>34.39%</td>
<td>1.47%</td>
</tr>
<tr>
<td>2021</td>
<td>65.49%</td>
<td>33.82%</td>
<td>0.69%</td>
</tr>
<tr>
<td>2022</td>
<td>60.60%</td>
<td>38.86%</td>
<td>0.54%</td>
</tr>
<tr>
<td>2023</td>
<td>60.38%</td>
<td>39.07%</td>
<td>0.55%</td>
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</table>
# REVENUES

**Grand List**

<table>
<thead>
<tr>
<th></th>
<th>10/1/2020</th>
<th>10/1/2021</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real Estate</td>
<td>$ 982,592,290</td>
<td>$ 979,284,600</td>
<td>($ 3,307,690)</td>
<td>(0.34%)</td>
</tr>
<tr>
<td>Pers. Property</td>
<td>$ 92,805,350</td>
<td>$ 101,988,477</td>
<td>$ 9,183,127</td>
<td>9.90%</td>
</tr>
<tr>
<td>MV</td>
<td>$ 85,773,819</td>
<td>$ 107,298,855</td>
<td>$ 21,525,036</td>
<td>25.10%</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>$1,161,171,459</td>
<td>$1,188,571,932</td>
<td>$27,400,473</td>
<td>2.36%</td>
</tr>
</tbody>
</table>
REVENUES

Net Grand List

Millions


$933.28 $1,000 $1,188.57

$0 $200 $400 $600 $800 $1,000 $1,200 $1,400
REVENUE OUTLOOK - INTERGOVERNMENTAL

- The Governor’s proposed adjustments to FY 2022/2023 municipal state aid represent a slight increase above the biennial budget.

- The Education Cost Sharing grant is projected to remain flat at $9,459,722.

- Proposed legislative changes introduced by the Governor include a property tax cap of 29 mills on motor vehicles:
  - MV Tax Reimbursement Grant would reimburse towns for revenue lost as a result of the cap based on the prior year MV grand list value.
  - MV Tax Reimbursement Grant estimated to be $228,578.
RECENTLY ENACTED CHANGES TO PILOT FORMULA

- New state law established three “Tiers” of PILOT funding based on relative per capita property value
  - Tier 1 is for municipalities with an equalized net grand list per capita of less than $100,000 (this includes Mansfield)
  - The law sets payment levels to Tier 1 municipalities at 50% of the assessed value of tax-exempt property

- Mansfield’s annual PILOT revenues increase from approximately $8.2 million in FY 2020/2021 to roughly $13.9 million (an approximately $4.7 million or 57% increase) in FY 2021/2022

- Staff believe it is reasonable to base the Town’s FY 2022/2023 revenue projections (as well as our longer-term revenue forecasting) on a level of PILOT funding comparable to what has been appropriated under the new formula in the present biennial budget
Payment in Lieu of Taxes (PILOT) - State-Owned Property

- Actual PILOT Payment
- Estimated PILOT Payment
PROPOSED FY 2022/2023 BUDGET - BREAKDOWN
FY 2022/2023 BUDGET SUMMARY

- **Highlights**
  - Reduces the tax rate by 1.00 mills (3.2%)
  - Provides funding to sustain or enhance service levels in multiple priority areas
    - Public Works, Public Safety, Community Development, and Social Services
  - Meets contractual/non-discretionary obligations
  - Continues pay-as-you-go capital plan (growing investment)
  - Preserves a healthy/desired fund balance in the GF
BUDGET DRIVERS

- Employee Wages & Benefits, Service Improvements
- Capital Projects
- “Interfund” Fiscal Support/Transfers
- Debt Service
- Cost Inflation for Goods and Services
GENERAL FUND EXPENDITURES

Total $60,285,121

- Mansfield Schools: $23,963,290, 40%
- Region 19: $5,556,690, 9%
- General Gov’t.: $11,607,251, 19%
- Public Safety: $4,061,650, 7%
- Public Works: $2,426,090, 4%
- Community Services: $2,140,060, 4%
- Community Development: $4,349,220, 7%
- Other Uses: $962,480, 2%
- Town-Wide: $5,144,390, 8%

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
## GENERAL FUND EXPENDITURES

<table>
<thead>
<tr>
<th>General Fund</th>
<th>FY 2021/22</th>
<th>FY 2022/23</th>
<th>$ Change</th>
<th>% Change</th>
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<tbody>
<tr>
<td>Town/Municipal</td>
<td>$21,524,320</td>
<td>$24,714,580</td>
<td>$3,190,260</td>
<td>14.82%(1)</td>
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<tr>
<td>Mansfield Public Schools</td>
<td>$24,006,080</td>
<td>$23,963,290</td>
<td>($42,790)</td>
<td>(0.18%)</td>
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<tr>
<td>Region 19</td>
<td>$11,157,477</td>
<td>$11,607,251</td>
<td>$449,774</td>
<td>4.03%</td>
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<tr>
<td><strong>General Fund Total</strong></td>
<td><strong>$56,687,877</strong></td>
<td><strong>$60,285,121</strong></td>
<td><strong>$3,597,244</strong></td>
<td><strong>6.35%</strong></td>
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</tbody>
</table>

(1) Net increase in operating/discretionary appropriations in the Town budget is roughly 9.88%

(2) There is a proposed/budgeted contribution to the GF Fund Balance of $425,000 in FY 22/23
EXPENDITURE TRENDS

• Obligated/Non-discretionary Increases (Current Services)
  o Contracted Salary & Benefits $480,100
  o Debt Service $631,390
  o Energy $ 94,880
  o Shared Finance/IT Services $ 82,460

  Total Obligated/Non-discretionary Increases $1,288,830 or 6.0%

• Operating Expenses to Enhance Services
  o Proposed Additional Staffing $744,360
  o Proposed Additional Resident Trooper $154,070
  o Contributions to Area Agencies $ 15,750
  o Purchased Services $104,280
  o Transfer Out Capital (Continue pay-as-you-go) $800,000
  o Parks & Recreation and Downtown Partnership Support $ 82,970

  Total Operating Expenses to Maintain Services $1,901,430 or 8.83%

Overall Net Increase to Municipal Budget $3,190,260 or 14.8%
EXPENDITURE TRENDS

▪ Town-Wide Expenditures Represent ~18% of Overall Town GF Budget

▪ Changes in Town-wide Expenditures are Being Driven By the Following:
  - MERS (Municipal EE Retirement System) $227,050
  - Medical Insurance Increases $110,600
  - Social Security/Medicare $ 59,990
  - Workers Compensation Insurance $ 22,000
  - Additional Benefits Costs $ 20,020
  - General Liability Insurance $ 16,130

    Total proposed Town-Wide Expenditures $455,790

  - Increase in Contingency $ 18,510

Net Adjustments $474,300
EXPENDITURE TRENDS

- Overall net decrease to Mansfield Public Schools ($42,790) or (0.2%)

  - Outplaced tuition $140,000
  - Other Purchased Services (Transportation) $132,320
  - Obligated salary increases $  58,790
  - Energy Savings ($199,530)
  - Employee benefits (Health Ins/MERS) ($ 87,080)
  - Repairs ($ 54,100)
  - Transfers Out – Suzuki Program ($ 28,970)
FUND BALANCE – WHAT EXACTLY IS IT?

- Fund balance *IS*... an accumulation of revenues less expenditures in a governmental fund
- Fund balance *IS*... the aggregate difference between assets and liabilities in a governmental fund
- Fund balance *IS NOT*... the amount of cash we have on hand/in the bank
- Fund balance can be used in future years for purposes determined by Town Council (typically used to address one-time/non-recurring needs)
- Any surplus revenues in excess of expenditures at the end of a fiscal year become part of (i.e., get added to) fund balance within the corresponding fund
GENERAL FUND - FUND BALANCE

Fund Balance FY '09 -'23 - Actual and Estimated

Target = 17%

- 4.2%
- 4.7%
- 5.2%
- 5.7%
- 7.0%
- 7.2%
- 8.3%
- 9.1%
- 10.5%
- 11.3%
- 13.2%
- 14.2%
- 15.1%
- 17.1%
- 17.2%

Fiscal Year

$-2,000,000

$2,000,000

$4,000,000

$6,000,000

$8,000,000

$10,000,000

$12,000,000
BUDGET DRIVERS - SERVICE IMPROVEMENTS

- **Fire Dept:** Four (4) additional FT Firefighter/EMTs ($328,200; 2/3 of FY)
  - Town has applied for a SAFER grant to offset all wages/benefits for the first three FYs; outcome of the funding request likely not known until after start of FY 22/23

- **Human Resources:** Increase the hours of the PT Human Resource Specialist to a full time position effective September 1, 2022 ($48,470)

- **Human Services:** One (1) PT Youth Services Social Worker ($40,250) to provide social work services to Region 19 students and additional staffing supports to Mansfield Middle School; additional hours for Nutrition Program Coordinator ($6,130); interpreter services ($6,000)

- **Town Manager’s Office:** Reinstating the UConn MPA paid internship program ($18,572); 15 hrs/week throughout the academic year
BUDGET DRIVERS - SERVICE IMPROVEMENTS (CONT’D)

- **Planning & Development:** Reclassification of “Planner 1” position ($8,709); one (1) FT Community Services Coordinator ($79,150); service and support for community development software ($18,400)

- **Police:** One (1) FT Admin Trooper with a focus on schools and Youth Services ($154,070); dual computer monitors for all trooper work stations ($1,600)

- **Public Works:** One (1) FT Entry-level Mechanic ($55,490) to be hired October 1, 2022 (3/4 of FY); two (2) FT Drainage Crew Members (approx. $191,260)

- **Facilities Management:** One (1) FT Custodial Supervisor ($41,990) with cost being split 50-50 with Mansfield Public Schools
## PROPOSED SERVICE IMPROVEMENTS - SUMMARY

<table>
<thead>
<tr>
<th>Department/Functional Area</th>
<th>FY 2022/2023 Financial Impact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fire/EMS</td>
<td>$328,200</td>
</tr>
<tr>
<td>Human Resources</td>
<td>$48,470</td>
</tr>
<tr>
<td>Human Services</td>
<td>$52,380</td>
</tr>
<tr>
<td>Town Manager’s Office</td>
<td>$18,572</td>
</tr>
<tr>
<td>Planning &amp; Development</td>
<td>$106,259</td>
</tr>
<tr>
<td>Police</td>
<td>$154,070</td>
</tr>
<tr>
<td>Public Works</td>
<td>$246,750</td>
</tr>
<tr>
<td>Facilities Management</td>
<td>$41,990</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$996,691</strong></td>
</tr>
</tbody>
</table>
BUDGET DRIVERS – CAPITAL PROJECTS

- Town Council has expressed a strong desire to accelerate progress on addressing aging/deteriorated roads, drainage and other infrastructure.

- Multiple municipal facilities are aging, poorly laid out, undersized, or otherwise inadequate for their current and/or anticipated future uses.

- Federal funding (i.e., ARPA and IIJA) may be able to help offset some of costs.
INVESTMENTS IN CAPITAL IMPROVEMENT PROJECTS

Total Capital $5,638,950

- General Government: 44%
- Community Development: 6%
- Public Safety: 10%
- Community Services: 10%
- Facilities Management: 23%
- Education Technology: 2%
- Public Works: 5%
## CAPITAL FUND REVENUES

<table>
<thead>
<tr>
<th>Sources of Funding</th>
<th>Amount</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Nonrecurring Fund</td>
<td>$3,546,780</td>
<td>62.9%</td>
</tr>
<tr>
<td>American Rescue Plan Act</td>
<td>$1,345,000</td>
<td>23.9%</td>
</tr>
<tr>
<td>Federal Infrastructure Funding (Bipartisan Infras. Law)</td>
<td>$255,000</td>
<td>4.5%</td>
</tr>
<tr>
<td>Infrastructure Grant (LoCIP)</td>
<td>$181,670</td>
<td>3.2%</td>
</tr>
<tr>
<td>Parking Garage Reserve</td>
<td>$100,000</td>
<td>1.8%</td>
</tr>
<tr>
<td>Town Aid Road Grant</td>
<td>$148,000</td>
<td>2.6%</td>
</tr>
<tr>
<td>Parks &amp; Recreation Fund</td>
<td>$30,000</td>
<td>0.5%</td>
</tr>
<tr>
<td>Other Funds</td>
<td>$32,500</td>
<td>0.6%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$5,638,950</strong></td>
<td></td>
</tr>
</tbody>
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## CAPITAL FUND EXPENDITURES

<table>
<thead>
<tr>
<th>Department/Functional Area</th>
<th>Amount</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Works</td>
<td>$2,465,000</td>
<td>43.7%</td>
</tr>
<tr>
<td>Facilities Management (Town &amp; Schools)</td>
<td>$1,305,500</td>
<td>23.1%</td>
</tr>
<tr>
<td>Public Safety</td>
<td>$568,000</td>
<td>10.1%</td>
</tr>
<tr>
<td>General Government</td>
<td>$282,050</td>
<td>5.0%</td>
</tr>
<tr>
<td>Community Services</td>
<td>$546,000</td>
<td>9.7%</td>
</tr>
<tr>
<td>Education</td>
<td>$150,000</td>
<td>2.7%</td>
</tr>
<tr>
<td>Community Development</td>
<td>$322,400</td>
<td>5.7%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$ 5,638,950</strong></td>
<td></td>
</tr>
</tbody>
</table>
CAPITAL AND NONRECURRING FUND

• Major sources of funding:
  o General Fund Contribution $3,080,000
  o Ambulance User Fees $ 250,000
  o Pequot/Mohegan Grant $ 179,151

• Proposed Usage:
  o Transfer to Capital $ 3,546,780

• CNR Fund does not include recurring and non-capital expenditures
CAPITAL FUND MAJOR PROJECTS

- Public Works (Total - $2,465,000)
  - Road drainage and resurfacing - $1,300,000
  - Transportation projects (walkways, guiderails, bridges) - $335,000
  - Culverts/drainage - $200,000
  - Rectangular rapid flashing beacons (RRFBs) - $225,000
  - Vehicle/Equipment replacements - $315,000
  - Tree removal - $75,000
  - Cemetery Maintenance - $15,000

**IMPORTANT:** Staff will be proposing a transfer of > $700,000 from surplus FY 2021/22 PILOT funds to cover cape sealing ($500K) and other high-priority DPW projects and equipment purchases that would otherwise be part of the FY 2022/23 capital plan.
CAPITAL FUND MAJOR PROJECTS (CONT’D)

- **Town Buildings (Total - $1,180,000)**
  - MDD (childcare) building repairs - $90,000
  - Community Center repairs - $72,000
  - Senior Center repairs - $80,000
  - Fire Station repairs - $77,000
  - Library building repairs - $67,500
  - Animal Shelter repairs - $14,000
  - Parking garage repairs - $100,000
  - Bus garage repairs - $48,000
  - Town Hall building repairs - $122,000
  - Public Works building repairs - $250,000
  - Roof repairs – all buildings - $32,000

- **Education/School Buildings (Total - $275,000)**
  - MMS auditorium lighting - $125,000
  - Information technology infrastructure - $150,000
CAPITAL FUND MAJOR PROJECTS – CON’T.

- Public Safety (Total - $568,000)
  - Replacement Fire Apparatus (ambulance and admin vehicle) - $350,000
  - Extrication Equipment - $60,000
  - Thermal Imager Cameras - $25,000
  - Personal Protective Equipment & Life Safety Equipment - $80,000
  - Fire Ponds - $10,000
  - Body & Vehicle Cameras (Animal Control) - $25,000

- General Government (Total - $282,050)
  - Municipal Facilities Conceptual Design Project (Phase II) - $225,000
  - Hardware & Software – $42,050
  - Website Redevelopment - $15,000
CAPITAL FUND MAJOR PROJECTS – CON’T.

▪ Community Services ($546,000)
  o Human Services Vehicle - $60,000
  o Invasive Control and Park Improvements - $15,000
  o Open Space and Park Improvements – $266,000
  o Parks & Recreation Master Plan - $100,000
  o Fitness Equipment - $30,000 (funded by Parks & Recreation Fund)
  o MCC Equipment - $25,000
  o Playscapes and Playground Resurfacing - $50,000

▪ Community Development ($322,400)
  o Hunting Lodge Road Neighborhood Plan - $150,000
  o Community Development Software - $22,400
  o Positioning and Marketing Plan - $50,000
  o Wayfinding Signage Implementation - $100,000
BUDGET DRIVERS – GF TRANSFER TO PARKS & REC.

- The proposed Parks & Recreation budget projects a slight surplus (budgeted revenues > budgeted expenditures) for FY 2022/23; the approved P&R operating budgets for FY 2020/21 and FY 2021/22 both included deficits ($344K and $196K, respectively).

- In recent years, the Town Council expressed support for the concept of lending greater financial support to Parks & Recreation via the General Fund (GF).

- Proposed FY 2022/23 budget increases financial support from the GF from 25% of Community Program to 27.5% of Community Programs (i.e., Teen Center, Bicentennial Pond park operations, youth programs, camp programs, aquatics), which, when combined with other increases in expenditures, corresponds to approximately $73,000 in additional funding above FY 2021/22 levels.
BUDGET DRIVERS – DEBT SERVICE

- The Town’s General Fund debt service obligations will increase substantially (approximately $600K) starting in FY 2022/2023 as we begin to pay on the debt issued for the new Mansfield Elementary School and Middle School roof/PV project (~$15 million to be bonded and paid back over 20-year period)

- The Town must also be aware of and plan for the need to borrow additional funds in the years ahead pending the recommendations/outcomes of both the ongoing municipal facilities needs assessment and Mansfield Middle School modernization study
All municipalities are presently grappling with a sustained period of historically high inflation and we cannot be certain how long this will continue.


**IMPACT ON TAXPAYER – SUMMARY**

**SAMPLE TAX IMPACT – MEDIAN HOME**

<table>
<thead>
<tr>
<th></th>
<th>Value</th>
<th>Taxes</th>
<th>TM Proposed</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>10/1/21 Median Home Value</strong></td>
<td>$159,950</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current Taxes</strong></td>
<td>31.38 mills</td>
<td>$5,019</td>
<td>FY 2022 Mill Rate – Adopted</td>
</tr>
<tr>
<td><strong>Proposed Taxes</strong></td>
<td>30.38 mills</td>
<td>$4,859</td>
<td>FY 2023 Mill Rate – Proposed</td>
</tr>
<tr>
<td><strong>Annual Decrease</strong></td>
<td></td>
<td>$160</td>
<td>Difference (Decrease)</td>
</tr>
<tr>
<td><strong>Monthly Decrease</strong></td>
<td></td>
<td>$13.33</td>
<td>Percent Change (Decrease)</td>
</tr>
</tbody>
</table>

1Median home price, 100% FMV value is $228,500. $159,950 reflects 70% or the assessed value.
<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education</td>
<td>$2,847</td>
<td>58.6%</td>
</tr>
<tr>
<td>Public Safety</td>
<td>$ 412</td>
<td>8.5%</td>
</tr>
<tr>
<td>Other Financing Uses (includes capital)</td>
<td>$ 445</td>
<td>9.1%</td>
</tr>
<tr>
<td>Public Works</td>
<td>$ 325</td>
<td>6.7%</td>
</tr>
<tr>
<td>Town-wide Expenditures</td>
<td>$ 348</td>
<td>7.2%</td>
</tr>
<tr>
<td>General Government</td>
<td>$ 194</td>
<td>4.0%</td>
</tr>
<tr>
<td>Community Services</td>
<td>$ 177</td>
<td>3.6%</td>
</tr>
<tr>
<td>Community Development</td>
<td>$  77</td>
<td>1.6%</td>
</tr>
<tr>
<td>Fund Balance Reserve</td>
<td>$  34</td>
<td>0.7%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$4,859</strong></td>
<td></td>
</tr>
</tbody>
</table>
## COMPARATIVE MILL RATES

<table>
<thead>
<tr>
<th>TOWN</th>
<th>MILL RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ashford</td>
<td>36.37</td>
</tr>
<tr>
<td>Bolton</td>
<td>39.43</td>
</tr>
<tr>
<td>Chaplin</td>
<td>32.50</td>
</tr>
<tr>
<td>Coventry</td>
<td>31.15</td>
</tr>
<tr>
<td>Ellington</td>
<td>31.60</td>
</tr>
<tr>
<td>Glastonbury</td>
<td>37.32</td>
</tr>
<tr>
<td>Manchester</td>
<td>36.52</td>
</tr>
<tr>
<td>Simsbury</td>
<td>37.41</td>
</tr>
<tr>
<td>South Windsor</td>
<td>37.86</td>
</tr>
<tr>
<td>Tolland</td>
<td>37.11</td>
</tr>
<tr>
<td>West Hartford</td>
<td>42.42</td>
</tr>
<tr>
<td>Willington</td>
<td>29.99</td>
</tr>
<tr>
<td>Windham</td>
<td>37.21</td>
</tr>
<tr>
<td>Windsor</td>
<td>33.27</td>
</tr>
</tbody>
</table>

**Mansfield Mill Rate**

- FY2022 = 31.38
- FY2023 = 30.38 (as proposed)

**Comp. Town Average**

35.73

**Sources:**
State of CT Office of Policy and Management (OPM)
FY 2022/2023 BUDGET SUMMARY (RECAP)

▪ **Highlights**
  o Reduces the tax rate by 1.00 mills (3.20%)
  o Provides funding to **sustain or enhance service levels** in multiple priority areas
    ❖ Public Works, Public Safety, Community Development, and Social Services
  o Meets contractual/non-discretionary obligations
  o Continues pay-as-you-go capital (growing investment)
  o Preserves a healthy/desired fund balance in the GF

▪ **Budget starting point** – continue to be mindful of the economic impacts of the COVID-19 pandemic
BUDGET WORK SESSIONS

- Hybrid meeting format
- Agenda outline will be provided before the meetings. Council members are encouraged to send questions to the Town Manager prior to the meeting to expedite responses
- Appropriate Town staff will either be available in-person or via remote connection to answer Council member questions
- Work Sessions will be live streamed for public viewing at https://www.mansfieldct.gov/video
- Citizens may submit questions via email to: Budget2022@Mansfieldct.org
- Public comment will be accepted by USPS mail prior to the meeting or by email to: Pub_Comm@Mansfieldct.org
### UPCOMING BUDGET DATES

<table>
<thead>
<tr>
<th>Date</th>
<th>Topics include:</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 6, Wednesday</td>
<td>Public Information Session – Town Manager’s Budget</td>
<td>6:30pm</td>
</tr>
<tr>
<td>April 7, Wednesday</td>
<td>General Gov’t. Public Safety, Community Services, Comm. Development, Town-wide</td>
<td>6:30pm</td>
</tr>
<tr>
<td>April 11, Monday</td>
<td>Public Hearing – Submit for Regular Meeting</td>
<td>7:00pm</td>
</tr>
<tr>
<td>April 12, Tuesday</td>
<td>Public Works, Enterprise Funds, Other Funds</td>
<td>6:30pm</td>
</tr>
<tr>
<td>April 13, Wednesday</td>
<td>Board of Education, Shared Service Departments</td>
<td>6:30pm</td>
</tr>
<tr>
<td>April 21, Thursday</td>
<td>Discussion of flagged items</td>
<td>7:00pm</td>
</tr>
<tr>
<td>April 25, Monday</td>
<td>Adoption – prior to regular meeting</td>
<td>6:00pm</td>
</tr>
<tr>
<td>April 27, Wednesday</td>
<td>Adoption – if needed</td>
<td>6:30pm</td>
</tr>
</tbody>
</table>
A NOTE OF APPRECIATION...

The preparation of the annual budget requires a great deal of time and effort. I would like to thank our various department heads and the following members of our staff team that worked hard – during what was incredibly trying circumstances at various times – to help assemble this year’s comprehensive budget book:

- Alicia Ducharme (Budget Manager)
- Charmaine Bradshaw-Hill (Finance Director)
- Additional Finance Staff
- Margaret Chatey (Communications Specialist)
- Tasha Smith (Administrative Assistant to the Town Manager)

THANK YOU!