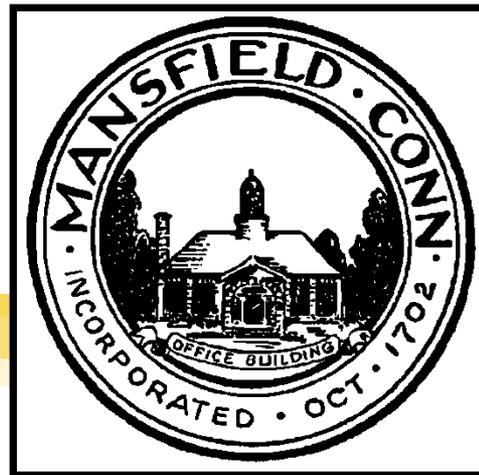


Town of Mansfield

FY 2015/16 Council Adopted Budget

Annual Town Meeting

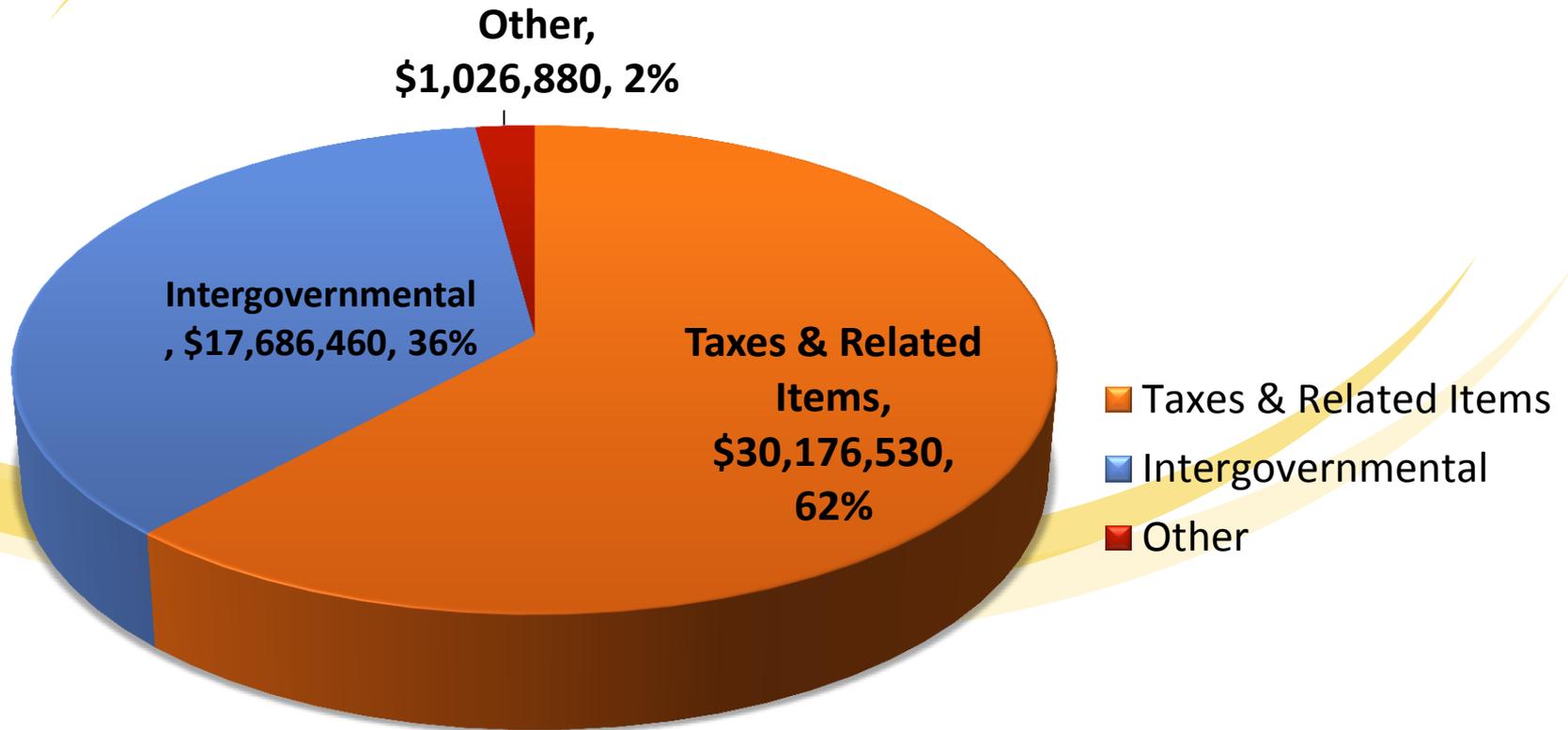
May 12, 2015



FY '15/16 Budget Overview

- General Fund \$48,741,870
 - Town and MBOE* \$38,553,720
 - Region 19 Contribution* \$10,188,150
- Capital & Nonrecurring Fund \$ 2,200,470
- Capital Fund \$ 2,438,900

FY '15/16 General Fund Revenues: \$48,889,870



Includes a \$148,000 contribution to fund balance

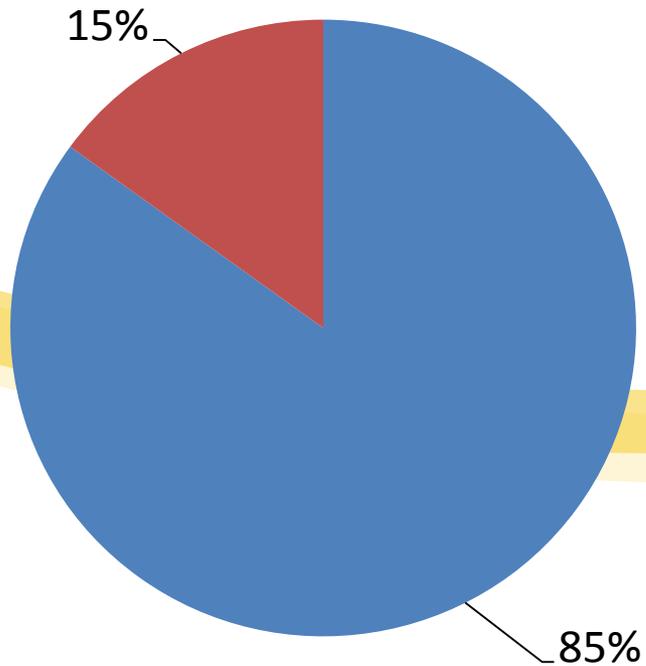
FY '15/16 Revenue Outlook – Grand List

- Grand List decreased by 0.85% from \$1,036,252,380 to \$1,027,424,592
- Real estate decreased by 2.5%
- Shift from residential to commercial - residential declined 8.7%; commercial increased 22.3%
- Personal property increased by 29.86%
- Motor vehicle increased by 2.90%

FY '15/16 Revenue Outlook – Grand List

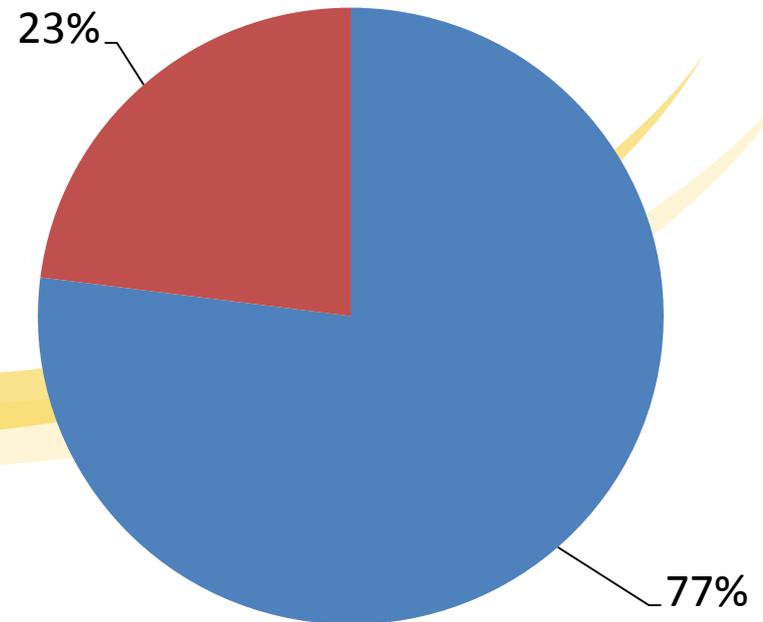
2009 GL

■ Residential ■ Commercial



2014 GL

■ Residential ■ Commercial



FY '15/16 Revenue Outlook – Storrs Center Revenues

- Storrs Center development is generating revenue for the General Fund
 - Storrs Center tax revenue - \$1,623,470 after EdR abatement; \$1,103,380 after Storrs Center expenses

Mill rate without Storrs

Center tax revenue –

32.61 mills

+4.66 mills

v.

Mill rate with Storrs Center

tax revenue -

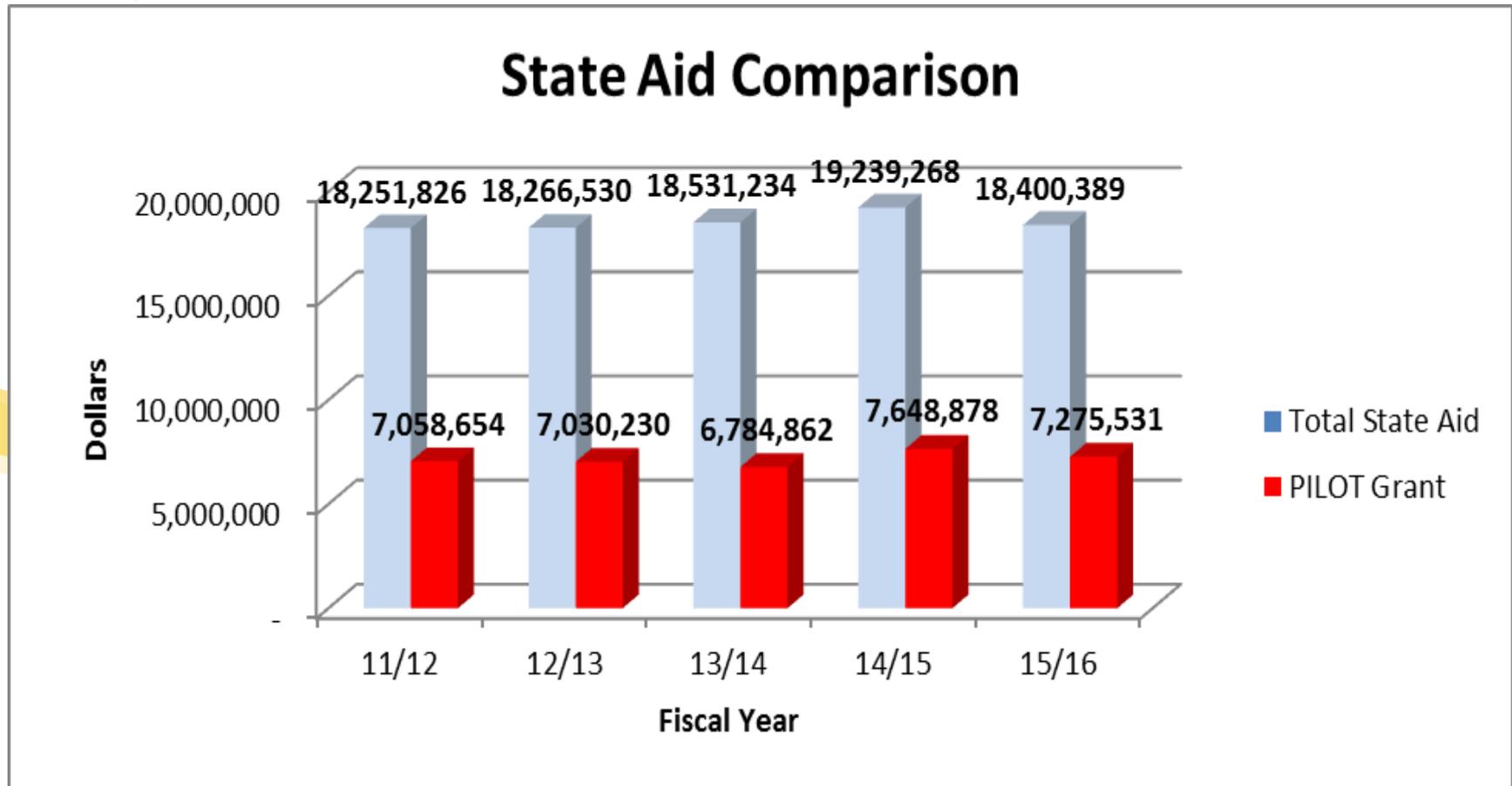
30.13 mills

+2.18 mills

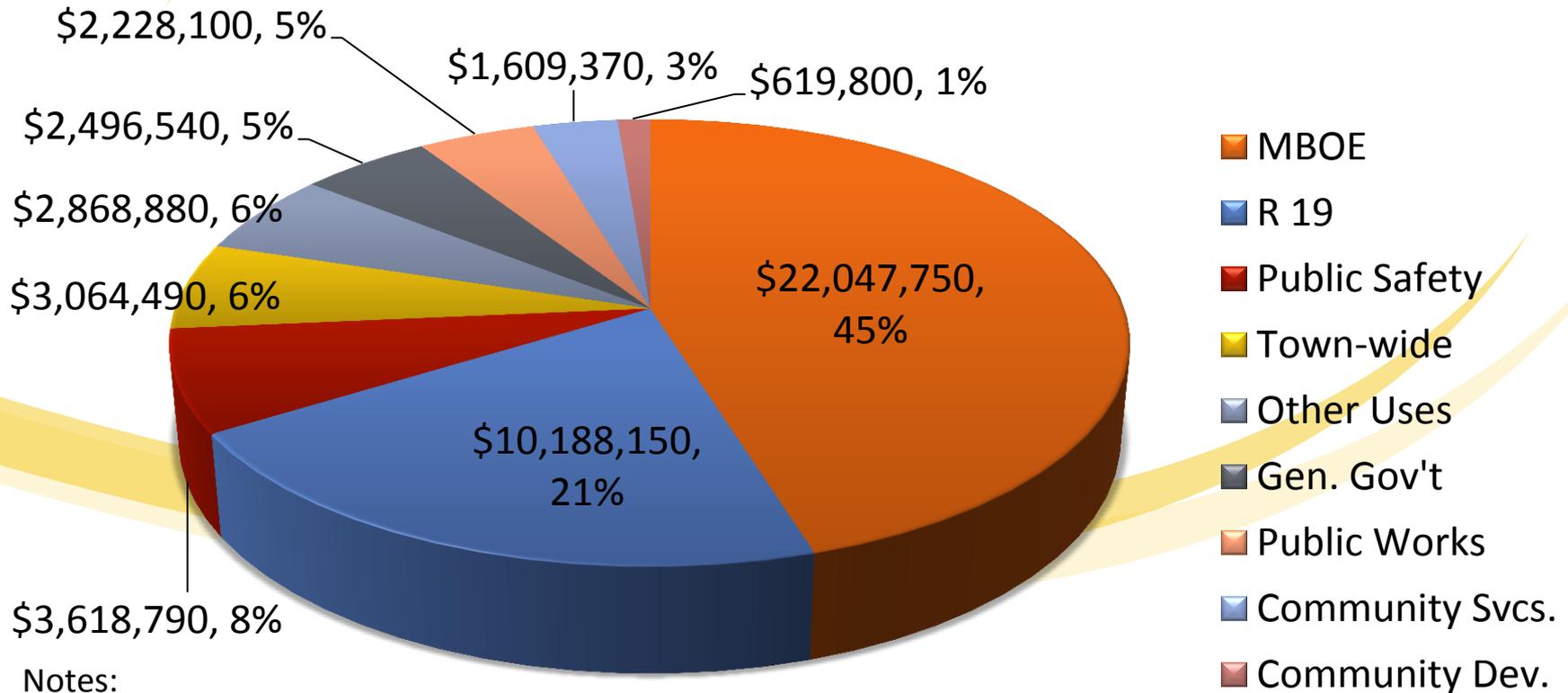
FY '15/16 Revenue Outlook – Intergovernmental Revenues

- Governor's proposed budget reflects decrease in total intergovernmental revenue of \$838,879
 - Decrease in PILOT funding - \$373,347 or 4.9%
 - PILOT as % of General Fund revenue has decreased by 6% from FY 05/06 (20.4%) to FY 15/16 (14.9%)
 - Loss of Municipal Aid Adjustment - \$312,772
 - Loss of Municipal Revenue Sharing - \$117,597
 - Continuing decline in State aid = significant burden on our taxpayers

FY '15/16 Revenue Outlook – Intergovernmental Revenues



FY '15/16 General Fund Expenditures: \$48,741,870



Notes:

- Town-wide includes employee benefits & insurance
- General government includes energy costs
- Other includes debt service and capital contribution
- Doesn't include fund balance contribution

FY '15/16 General Fund Expenditures

General Fund	FY 2014/2015	FY 2015/2016	\$ Amt. Dec/Inc	% Dec/Inc
Town	\$16,013,990	\$16,505,970	\$491,980	3.1%
MBOE	\$21,193,884	\$22,047,750	\$853,866	4.0%
Region 19	<u>\$10,045,920</u>	<u>\$10,188,150</u>	<u>\$142,230</u>	<u>1.4%</u>
General Fund Total	\$47,253,794 ¹	\$48,741,870	\$1,488,076	3.1%

¹Does not include contribution to Fund Balance.

FY '15/16 Expenditure Trends

- \$491,980 (3.1%) net increase to Town. Three Primary drivers:
 - \$310,430 increase for contracted salaries and proposed staffing
 - \$263,795 increase for benefits, primarily health insurance (93 % of increase)
 - \$60,460 increase for the Resident State Trooper program
 - Does **not** reflect Governor's proposal to increase reimbursement rate from 70% to 100%

FY '15/16 Expenditure Trends

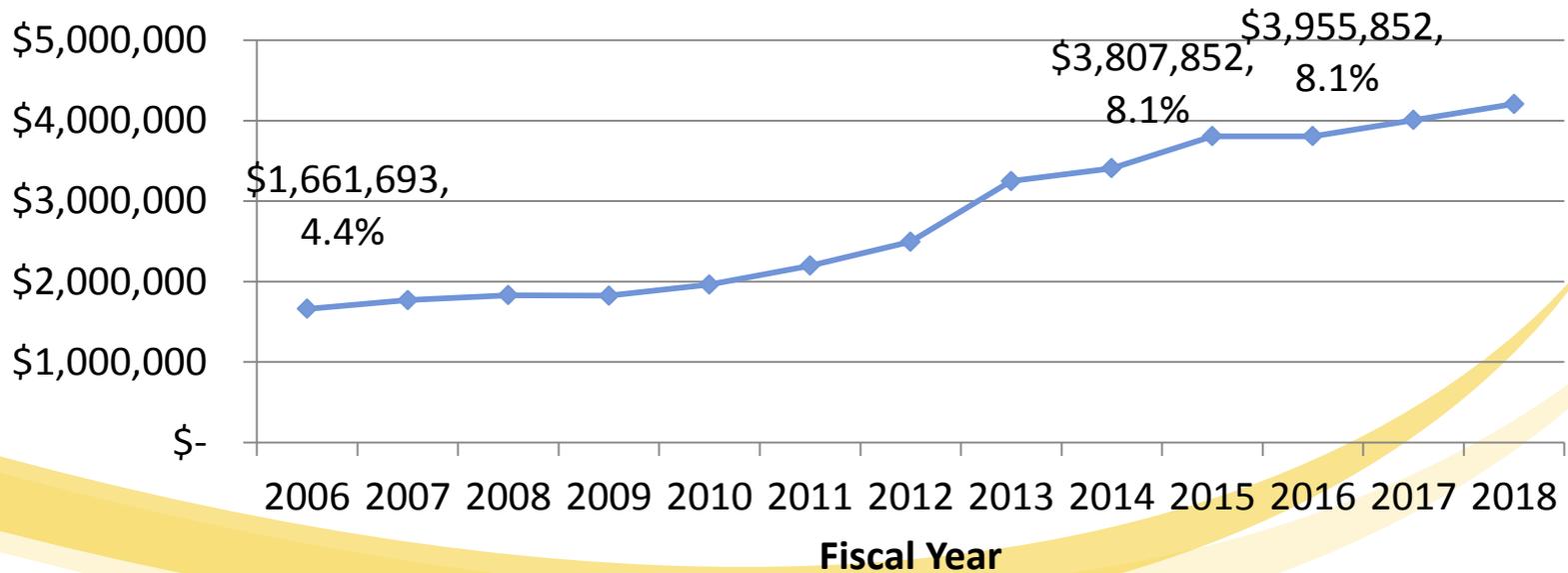
- \$40,000 decrease in debt service
- \$853,866 (4%) increase to MBOE
- \$142,230 (1.4%) increase to R19
 - Mansfield student enrollment decreases
 - Increase reflects Mansfield's proportional share of overall budget (up from 56.68% to 56.80%)

Council Adjustments to Manager's Proposed Budget

- \$148,000 Increase to Fund Balance (to maintain at 8.1%)
- (\$90,380) Town Expenditure Reductions
 - Defer new fire fighter position to January 1, 2016 hire date - \$32,580
 - Reduce GF contribution to capital for the Repair & Replacement Playground account - \$40,000
 - Reduce Engineering professional & technical line for Emergency Action Plan. Will cover with existing capital funds - \$17,800

FY '15/16 Fund Balance

Fund Balance FY '06 -'18 - Actual and Estimated



Fund balance recommended by bonding agencies is 10-15% of General Fund budget. Long-term plan to increase contributions to Fund Balance to reach recommended levels. Estimated Fund Balance for FY 14/15 totals \$3,807,852, 8.1% of projected budget.



**Mansfield Board of Education
FY 15/16
Proposed Budget**

FY '15/16 Mansfield Board of Education

- MBOE budget presented tonight: \$22,047,750
 - This is an increase of \$853,866 (4.03%)

FY '15/16 Mansfield Board of Education

- Maintains class size
- Maintains breadth of program
- Continue rollout of mandated programs
 - Common Core State Standards
 - Changes in curriculum
 - Smarter Balanced Assessments
 - Teacher evaluations
- Reduces staffing levels by 1 net position:
 - Eliminates Language Arts Coordinator
 - Eliminates Math Coordinator
 - Adds a district-wide Curriculum Coordinator

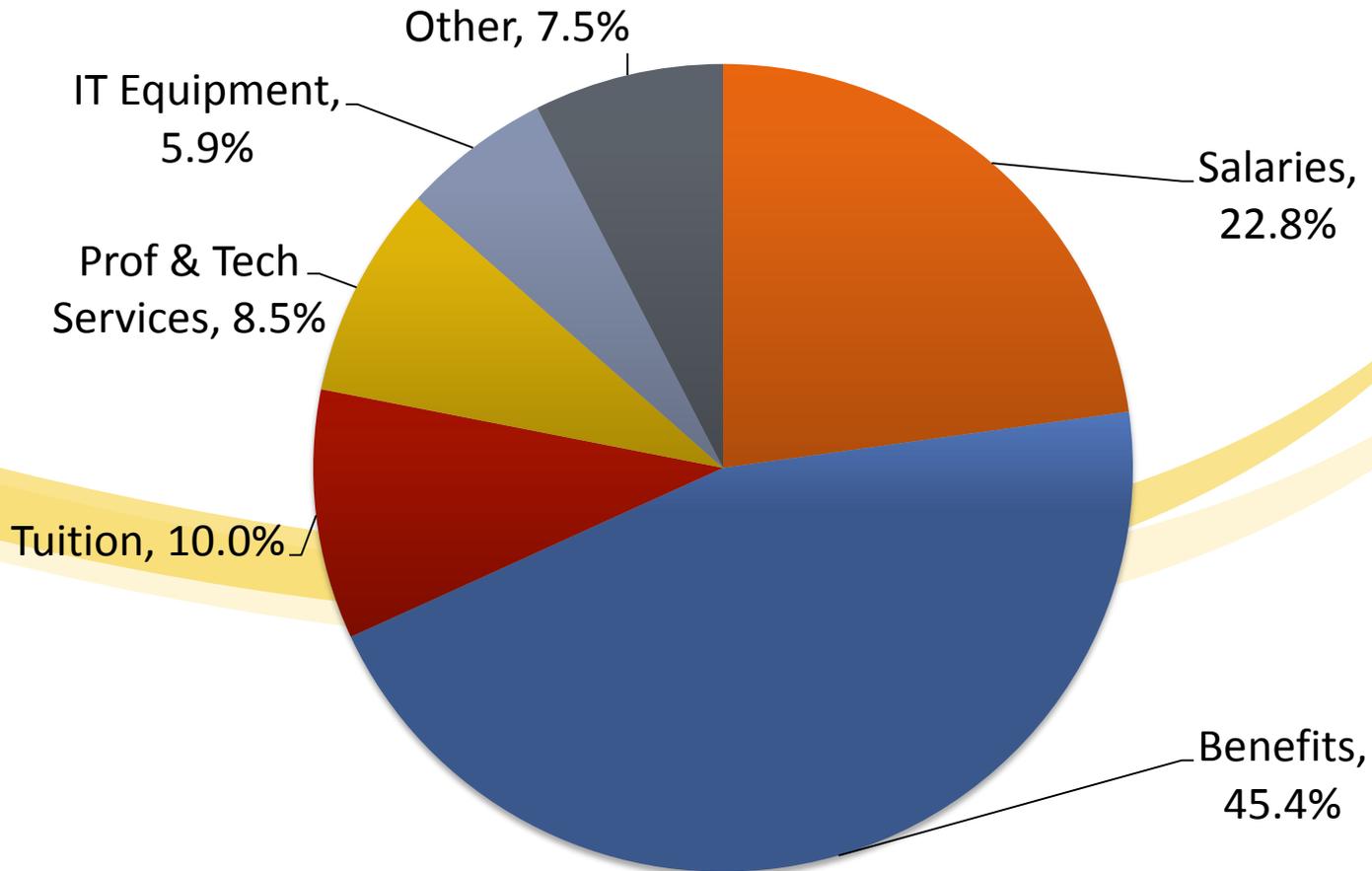
FY '15/16 Mansfield Board of Education

\$853,866 increase from FY '15

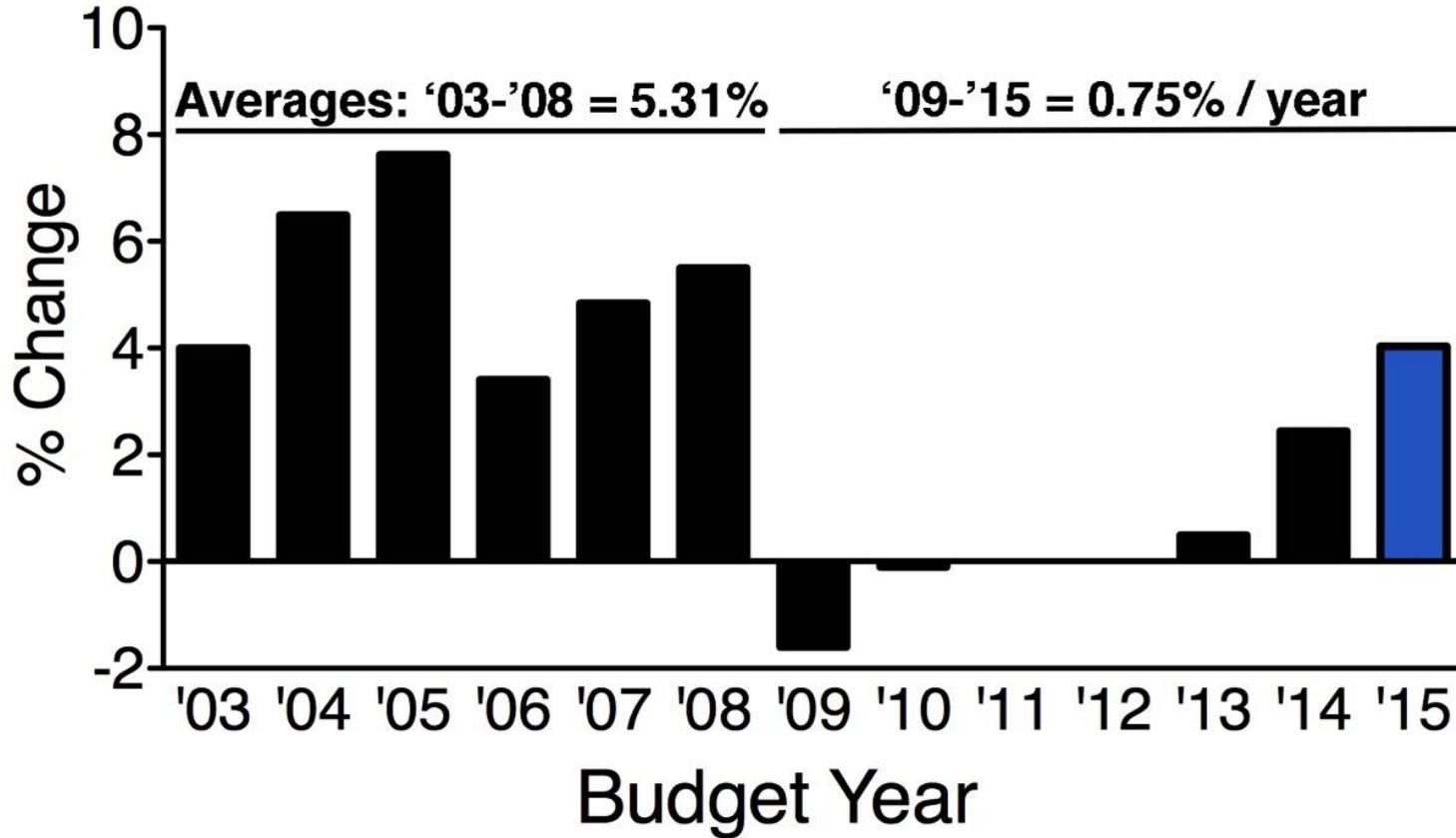
- \$387,410 (10.23%) increase in benefits, primarily due to increase in medical insurance premiums
- \$194,731 (1.36%) increase in salaries
- \$85,000 tuition for special education reserve account
- \$72,760 for Professional & Technical services
- \$49,150 increase for IT equipment
- \$25,490 increase in bus transportation
- \$13,530 increase in energy costs
- \$25,795 increase total of other budget lines

FY '15/16 Mansfield Board of Education

Percent of Increase,
By Category



Mansfield Board of Education Budgets



FY '15/16 Mansfield Board of Education

Since 2008

- Enrollment has declined by about 2.9%
- Reduced certified staff by 7.3 FTE (-5.5%)
- Reduced non-certified staff by 13.5 FTE (-17%)
- Negotiated salary freezes and increased insurance premium cost share paid by staff
- Eliminated Assistant Superintendent position
- Eliminated Coordinator of English Language Learning Services

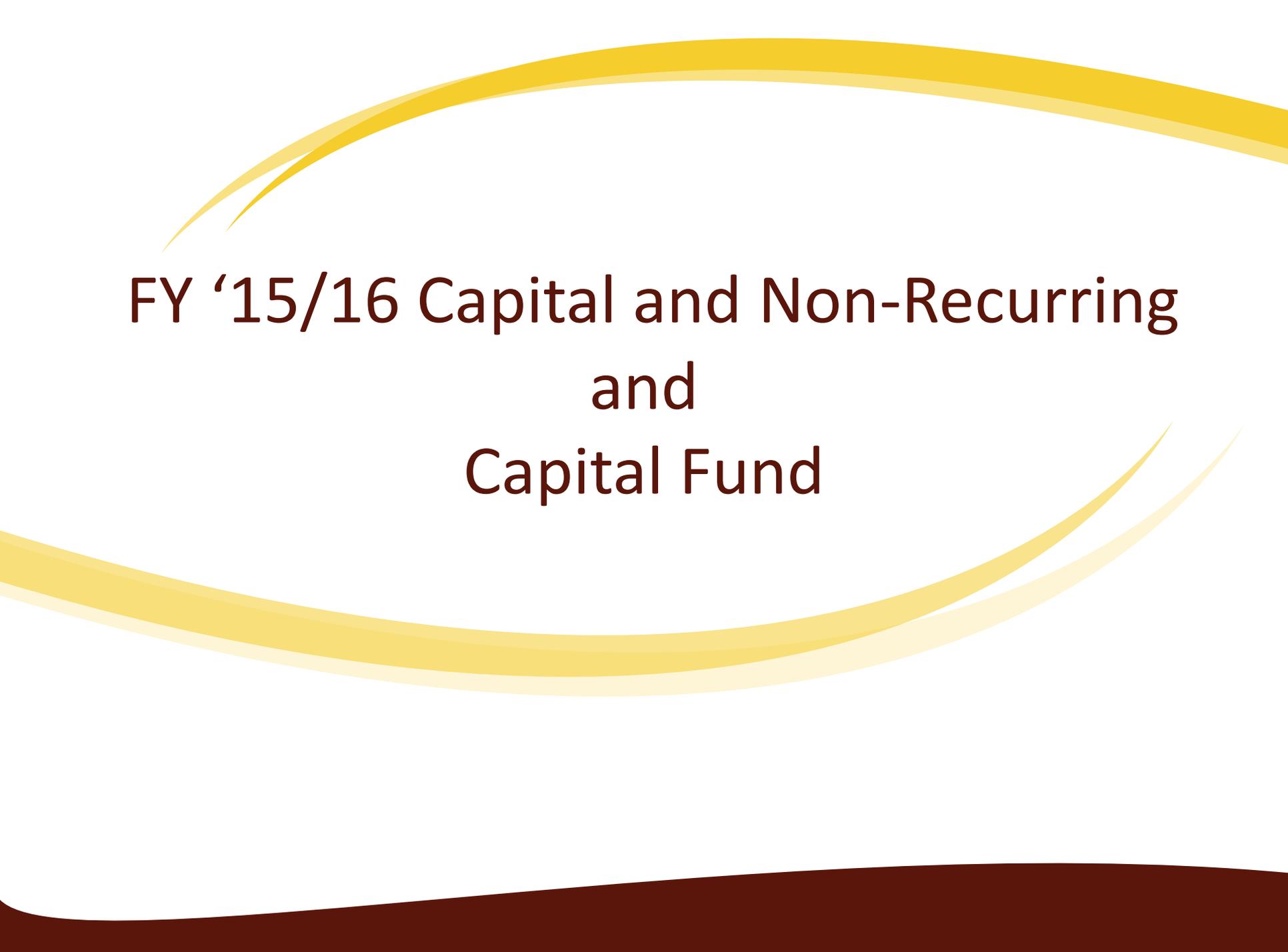
FY '15/16 Mansfield Board of Education

Since 2008

- Reduced technology budgets \$90,000 each year
- Reduced total number of buses from 23 to 16
- Reduced supply budgets \$55,000 each year
- Eliminated \$20,000 contribution to school lunch program
- Eliminated Minority Internship program
- Reduce tuition costs by keeping special education students in-district

Other Board of Education Expenditure Trends

- Capital Fund Budget includes security and technology improvements.
- Capital Fund Budget includes minimal facility repairs.
- Significant facility needs remain.



FY '15/16 Capital and Non-Recurring
and
Capital Fund

FY '15/16 Capital & Non-Recurring Fund: \$2,200,470

- Major Funding Sources:
 - Transfer from the General Fund - \$1,752,380
 - Net Ambulance Service Fees - \$275,000
 - Pequot/Mohegan Grant - \$209,560

FY '15/16 Capital & Non-Recurring Fund: \$2,200,470

- Planned uses:
 - Transfer to Capital Fund - \$2,015,470
 - Transfer to Management Services Fund for technology replacement - \$185,000
- CNR Fund does not include recurring and non-capital expenditures

Capital Fund Revenues: \$2,438,900

FY 15/16 Capital Budget Revenues		
CNR Transfer In ¹	\$2,015,470	
Town Aid Road Grant	\$130,000	
LOCIP Grant	\$184,930	
Other ²	<u>\$108,500</u>	
TOTAL	\$2,438,900	100%

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

²Includes revenues from Parks and Recreation Fund and Storrs Center Reserve

FY '15/16 Capital Fund Expenditures: \$2,438,900

FY 15/16 Capital Budget Expenditures		
Public Works	\$1,076,000	44.1%
Facilities Management	\$616,700	25.3%
Community Development	\$231,600	9.5%
Education	\$200,000	8.2%
Public Safety	\$130,000	5.3%
Community Services	\$88,500	3.6%
General Government	<u>\$96,100</u>	<u>4.0%</u>
TOTAL	\$2,438,900	100%

Capital Fund Major Projects

- **Public Works**
 - Fueling station replacement - \$500,000
 - Transportation projects (road resurfacing, walkways, guiderails, drainage) - \$465,000
- **Facilities Management**
 - Replacement of cement floor at Fire Station 107 - \$100,000
 - Upgrade the fire panel at the Library - \$100,000
 - Maintenance and infrastructure needs at schools - \$200,000
- **Community Development**
 - Storrs Center Reserve Account - \$228,600
- **Education**
 - Information technology equipment - \$200,000

Impact on Taxpayer

Mill rate increase
of 2.18 mills
from 27.95 to
30.13 mills

Sample Tax Impact *On a Median Valued Home*

Current Valuation	\$156,000 ¹
Proposed Taxes	\$ 4,700
Current Taxes	<u>\$ 4,749</u>
Tax Increase	\$ (49)
Percentage Decrease	(1.0%)

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

Impact on Taxpayer

Where do the Tax Dollars Go?

Education	\$3,098	66.0
Public Safety	\$348	7.4
Town-wide	\$295	6.3
Government Operation	\$240	5.1
Other Financing Uses	\$276	5.9
Public Works	\$214	4.5
Community Services	\$155	3.3
Community Development	\$60	1.2
Fund Balance Contrib.	\$14	0.3
TOTAL	\$4,700	100%

Budget Summary

- **FY 2015/16 Proposed Budget**
 - 3.1% increase in General Fund expenditures
 - Tax decrease of approx. 1.0% on median assessed home
- **Responsible budget**
 - Funds current services
 - Capital contributions provide long-term financial benefits to the Town and its taxpayers
 - Advances Council goals and initiatives
 - Adds staff capacity to address operation and budget concerns

Budget Summary (cont'd)

- Issues to monitor
 - State budget/intergovernmental revenue
 - Resident trooper reimbursement rate
 - Mandates (e.g. MS4 Stormwater permit)

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, 2015 to June 30, 2016 in the amount of \$38,553,720 which proposed budget was adopted by the Council on April 28, 2015, 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, 2015 to June 30, 2016 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, 2015 to June 30, 2016 in the amount of \$2,438,900 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, 2015 to June 30, 2016 in the amount of \$2,200,470 be adopted.