



Town of Mansfield

Public Information Session

FY 2018/19 Town Council's Proposed Budget

May 3, 2018

Key Points

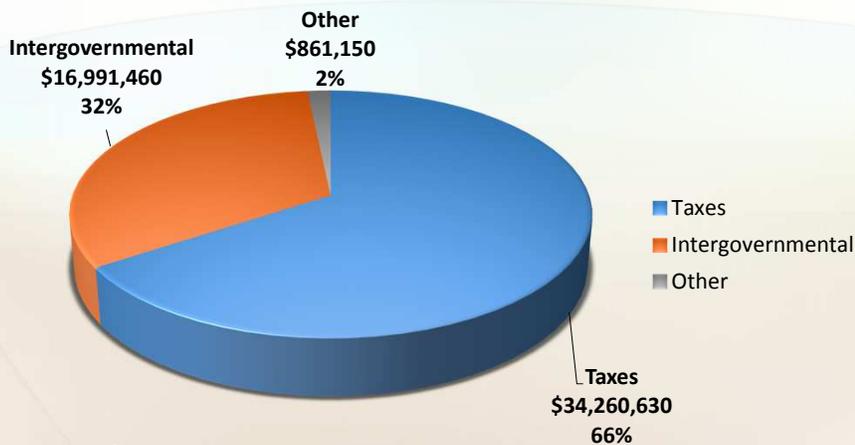
- Preserves and maintains the quality of current services and programs
- Maintains pay-as-you-go capital plan
- Continues to increase Fund Balance reserve percentage
- Board of Education budget maintains current class size guidelines and all other programs and services

FY 18/19 Budget Overview

<i>Town and MBOE</i>	<i>\$41,158,800</i>
<i>Region 19 Contribution</i>	<i><u>\$10,954,440</u></i>
General Fund	\$52,113,240
Capital & Nonrecurring Fund	\$2,718,870
Capital Fund	\$3,195,350

Page 10 of booklet

FY 18/19 General Fund Revenues: \$52,113,240



Page 13 of booklet

FY 18/19 Revenue Outlook – Grand List

- Preliminary Grand List increased by 0.68% or \$7,479,896
 - Real estate increased 0.67%
 - Personal property decreased by 2.65%, due to depreciation and asset relocations
 - Motor vehicle increased 4.02%

Page 25 of booklet

FY 18/19 Revenue Outlook – Storrs Center Revenues

Storrs Center development is generating revenue for the General Fund

Storrs Center tax revenue:	\$3,437,245
	<u>(581,000)</u> <i>less abatement</i>
	\$2,856,245 <i>net taxes</i>
	(309,729) <i>less operating costs</i>
	<u>(150,000)</u> <i>less transfer to reserve</i>
Net Tax Relief for General Fund:	\$2,396,516

Mill rate without Storrs Center
tax revenue

34.42 mills
+3.79 mills

v.

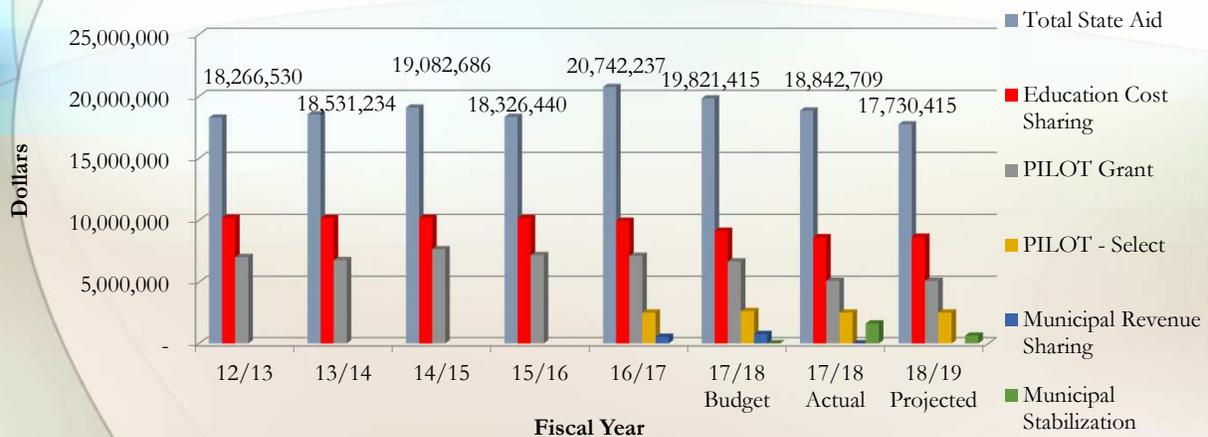
Mill rate with Storrs Center tax
revenue

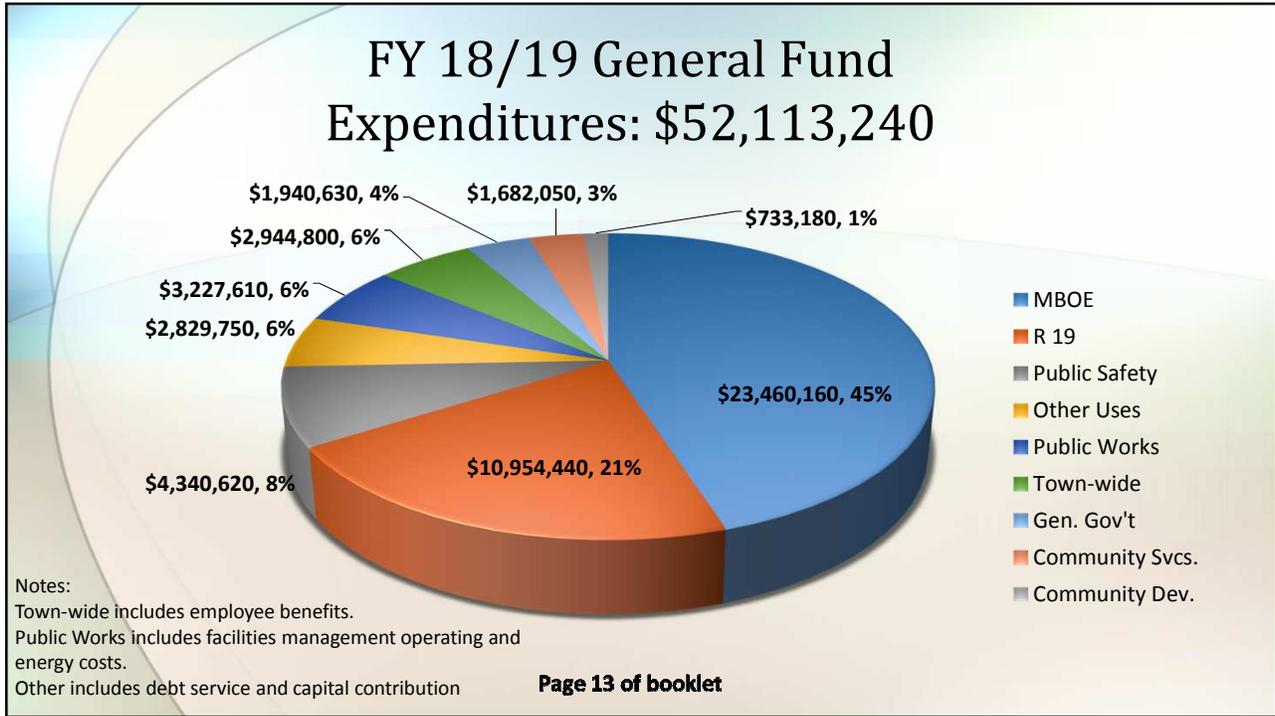
31.44 mills
+0.81 mills

FY 18/19 Major State Grants

	Town Adopted Budget	Council Adopted Proposed	Increase / (Decrease)
Grant	2017/18	2018/19	2018/19
PILOT	\$ 6,676,327	\$ 5,094,970	\$ (1,581,357)
MRS Select Payment in Lieu	2,630,447	2,516,330	(114,117)
ECS/Spec Ed Grant	9,142,814	8,665,205	(477,609)
Municipal Revenue Sharing	756,128		(756,128)
Munic. Stabilization Grant		636,360	636,360
Total	\$ 19,205,716	\$ 16,912,865	\$ (2,292,851)

FY 18/19 Revenue Outlook – State Aid Comparison





FY 18/19 General Fund Expenditures

General Fund	FY 17/18	FY 18/19	\$ Amt. Incr.	% Incr.
Town	\$18,547,085	\$17,698,640	(\$848,445)	(4.6%)
MBOE	\$23,460,160	\$23,460,160	\$0	0.0%
Region 19	\$10,916,231	\$10,954,440	\$38,209	0.4%
General Fund Total	\$52,923,476¹	\$52,113,240	(\$810,236)	(1.5%)

¹Does not include contribution to Fund Balance.

Page 10 of booklet

FY 18/19 Expenditure Trends

\$848,445 (4.6%) net decrease to Town Government

- **Increases:**
 - \$92,630 increase for medical insurance costs
 - \$84,110 increase to fund Resident State Trooper program at current levels
 - \$45,620 increase in the annual contribution to fund Other Post-Employment medical benefits
 - \$43,000 increase for contracted step increases

FY 18/19 Expenditure Trends

\$848,445 (4.6%) net decrease to Town Government

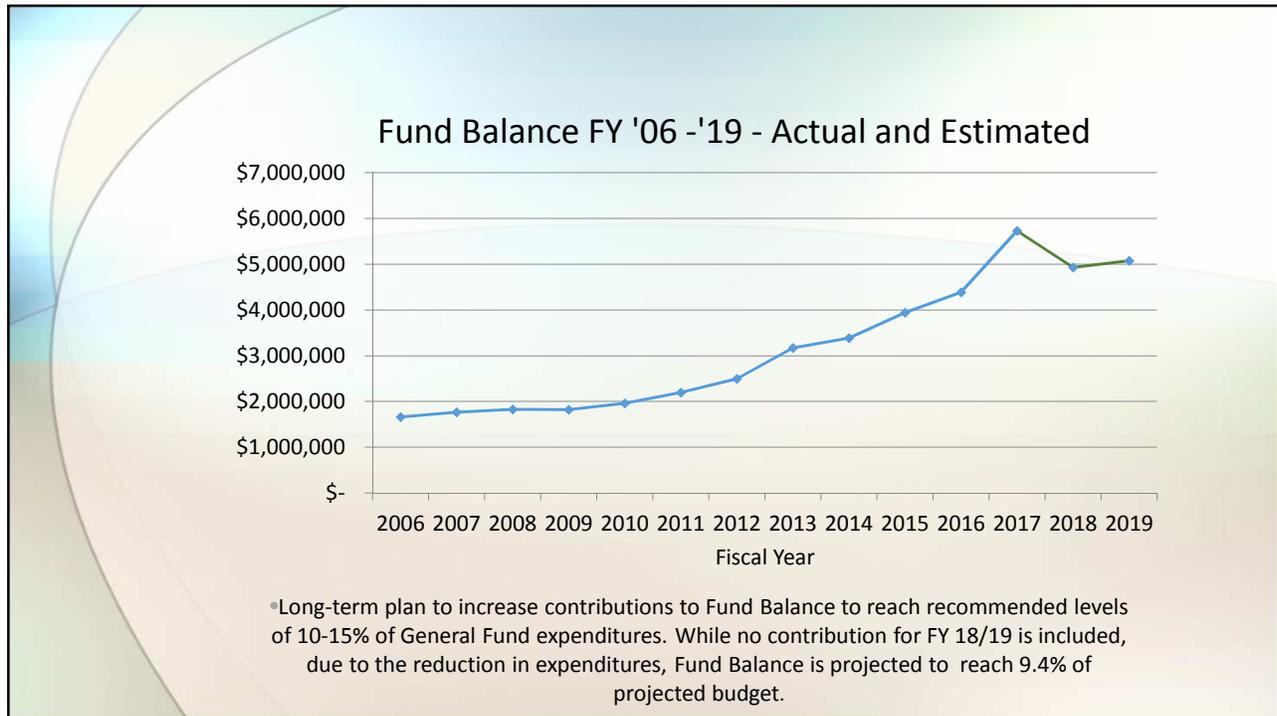
- **Decreases:**
 - \$399,860 decrease in Capital funding due to the sweep of various project balances
 - \$306,130 decrease in Capital funding for various facility, public works and public safety projects
 - \$175,000 decrease in Capital funding for infrastructure overruns
 - \$166,270 decrease for contribution to State Teachers' Retirement

FY 18/19 Expenditure Trends

- No increase to Mansfield Board of Education
 - Obligated Salary Increases - \$299,151
 - Special Education - \$264,510 (incl. 17/18 increase)
 - Health Insurance - \$31,740
 - Pupil Transportation - \$28,400
 - Energy - \$17,300
 - Team Leaders - \$10,000
 - Staff Reductions – (\$650,509)

Council's Adjustments to Manager's Proposed Budget

- Defer hiring a municipal officer
- Sweep various Capital balances and reduce FY18/19 requests
- Defer internal control audit
- Eliminate the transfer to Town Aid Road
- Reduce various boards & commissions budgets
- Eliminate the contribution to fund balance
- Provide funding requested by the Economic Development Commission for Taste of Mansfield and for implementation of marketing plan
- **Net Total Reductions \$1,027,670**



FY 18/19 Capital & Non-Recurring Fund: \$2,718,870

- Planned uses:
 - Transfer to Capital Fund - \$2,568,870
 - Transfer to Capital Fund – Storrs Center Reserve - \$150,000
- CNR Fund does not include recurring and non-capital expenditures

FY 18/19 Capital Fund

FY 18/19 Capital Budget Revenues: \$3,195,350

CNR Transfer In ¹	\$2,718,870
LOCIP Grant	\$227,630
Other	<u>\$248,850</u>
TOTAL	\$3,195,350

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

Page 15 of booklet

FY 18/19 Capital Fund

FY 18/19 Capital Budget Expenditures: \$3,195,350

Public Works	\$1,467,000
Facilities Management (Town & Schools)	\$558,500
Public Safety	\$722,000
Community Development	\$150,000
Community Services	\$147,850
Education Technology	\$150,000
General Government	<u>\$ 0</u>
TOTAL	\$3,195,350

Page 15 of booklet

Capital Fund Major Projects

- Public Works
 - Transportation projects (road resurfacing, walkways, guiderails, drainage, bridges) - \$1,126,000
 - Road resurfacing - \$890,000
 - Equipment Replacement - \$232,000
 - Vehicle Replacements - \$59,000

Page 16 of booklet

Capital Fund Major Projects

- Town Buildings - \$333,500
 - Community Center repairs incl. pool and shower room repairs and flooring - \$65,000
 - Fire Stations repairs, upgrade air conditioning and flooring - \$30,000
 - Replacement equipment and vehicles \$102,000
- Education/School Buildings - \$375,000
 - Information technology infrastructure - \$150,000
 - School building maintenance - \$115,000
 - School Facility Study - Architect - \$110,000

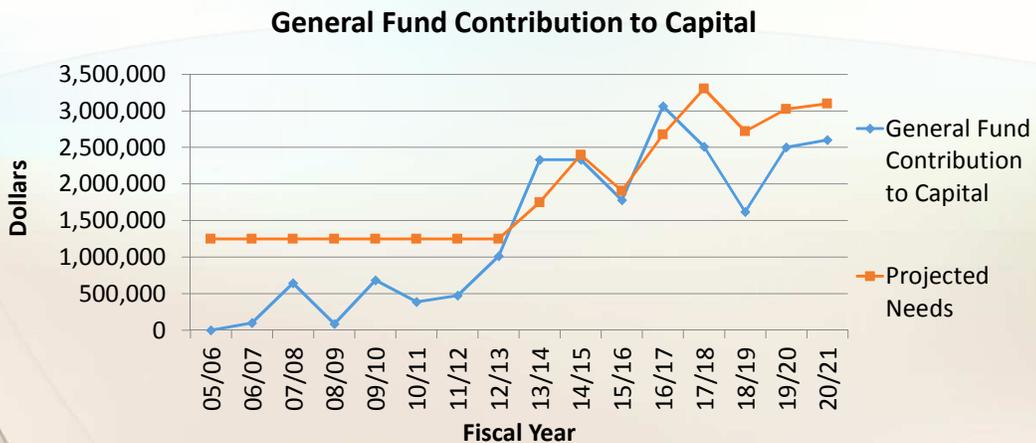
Page 16 & 17 of booklet

Capital Fund Major Projects

- Public Safety
 - Apparatus and rescue replacement - \$695,000
- Community Development
 - Storrs Center Reserve - \$150,000 (*funds Transportation Center & infrastructure overrun*)
- Community Services
 - Fitness equipment - \$53,850 (*funded by Parks & Recreation revenue*)
 - Playscape replacement and repairs - \$50,000
 - Park Improvements - \$30,000

Page 16 & 17 of booklet

General Fund Contribution to Capital – Baseline (Projected) Needs v. Actual Contributions



Impact on Taxpayer

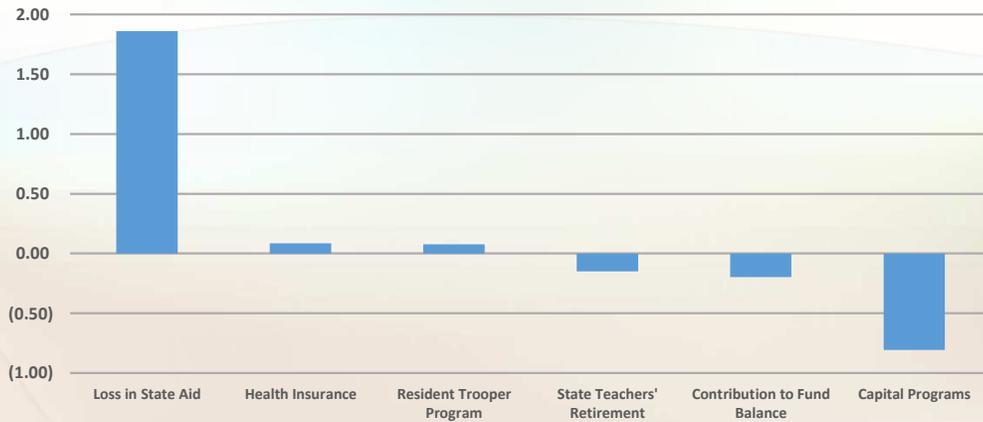
Per State law, taxes are levied on 70% of the assessed value of a home.
 Assessed value (100%) of the median priced home in Mansfield is \$223,570
 70% of the assessed value of the median priced home is \$156,500

Mill rate increases
 from 30.63 mills to
 31.44 mills

• Sample Tax Impact

• 70% Assessed Value	\$156,500
• Proposed Taxes	\$ 4,920
• Current Taxes	<u>\$ 4,794</u>
• Increase/Decrease	\$ 127
• Percentage Change	2.6%

Major Components – Mill Rate Increase



Where do the tax dollars go?

Education	\$3,249	66%
Public Safety	\$410	8%
Public Works	\$305	6%
Town-Wide (employee benefits, other)	\$278	6%
Other Financing Uses (inc. capital)	\$267	6%
Government Operations	\$183	4%
Community Services	\$159	3%
Community Development	\$69	1%
TOTAL	\$4,920	100%

Budget Summary

- Highlights
 - Funds current services
 - Absorbs Governor's proposed reductions to State aid
 - Maintains Pay-As-You-Go Capital
- Continue to monitor State budget and Intergovernmental revenue as look to set the Mill Rate

Looking Ahead

- Budget materials may be reviewed online at:
 - www.mansfieldct.gov, “Budget Information” web page
 - www.openmansfieldct.gov, OpenMansfield
- Annual Town Meeting
 - Tuesday, May 8, 2018
 - 7pm
 - Mansfield Middle School Auditorium

Looking Ahead

- At Town Meeting – Voting on Programs
 - Ability to increase or decrease expenditures at the program level, not the line item level
 - What is a program?
 - Program based budget
 - Budgets established by program such as Police, Youth Services, Library, Education (Board of Ed)
 - Program budgets will be clearly presented in the materials for Town meeting
 - Program budgets are currently reflected in the proposed budget document

Looking Ahead

- At Town Meeting
 - General Fund – programs are defined as cost centers within functions of Government i.e. Town Clerk, Road Services, Senior Services, Education (Board of Education budget)
 - Capital & Nonrecurring Fund – programs are defined by the recipient of the fund transfer i.e. Capital Fund, Management Services Fund (technology replacement)
 - Capital Fund – programs are defined by the major functions of government i.e. Public Safety, Public Works

Town Council

Paul M. Shapiro, Mayor
 Antonia Moran, Deputy Mayor
 Terry Berthelot
 Caitlyn Briody
 David Freudmann
 Peter Kochenburger
 Ben Shaiken
 Elizabeth Wassmundt

Board of Education

Kathleen Ward, Chair
 Susannah Everett, Vice Chair
 Martha Kelly, Secretary
 Edith Allison
 Rebecca Aubrey
 John Fratiello
 David Litrico
 Katherine Paulhus
 Kelly Zimmermann

John C. Carrington, Interim Town Manager Kelly M. Lyman, Superintendent of Schools

Cherie Trahan, Director of Finance