



# ANNUAL TOWN MEETING: TOWN COUNCIL FY 2023/24 ADOPTED BUDGET

May 9, 2023





# 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:** Roads, 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



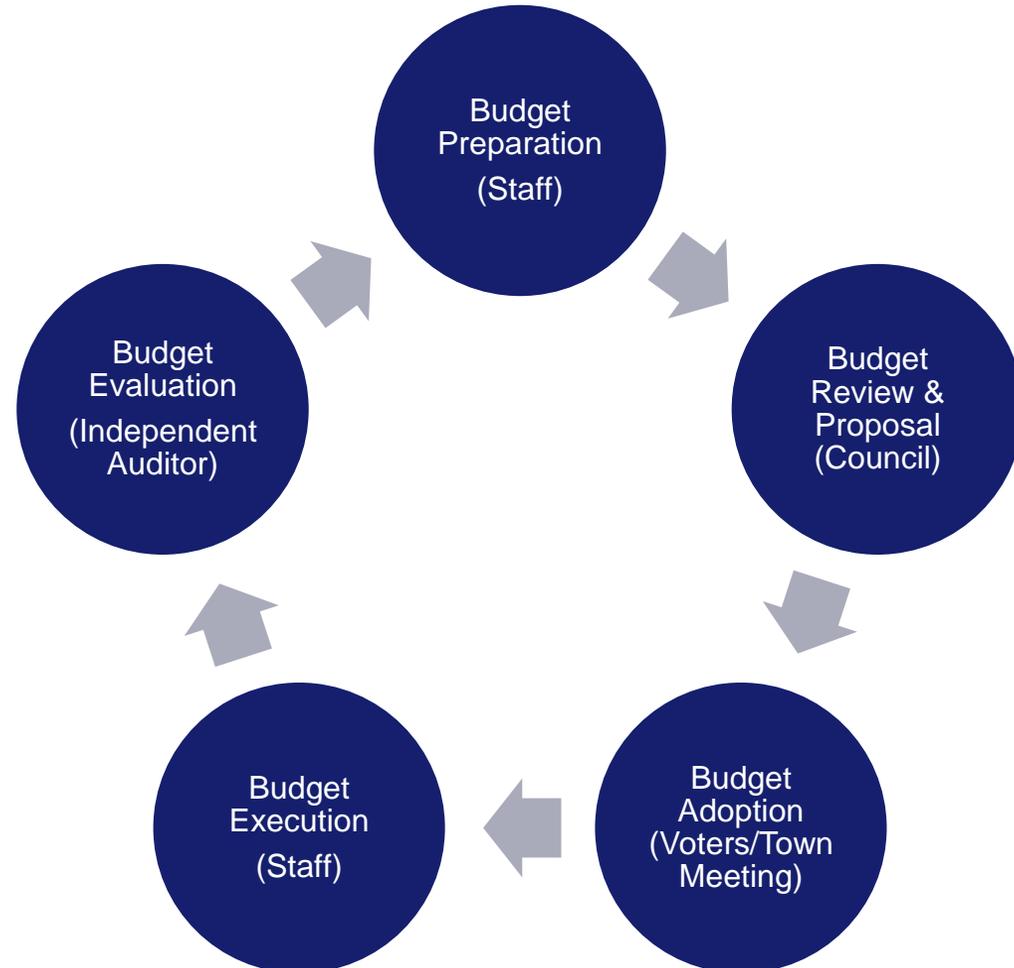
## LOOKING AHEAD - *GOAL AREAS*

- Maintaining Exceptional Municipal Services
- Local Business/Economic Growth
- Addressing Infrastructure Needs and Associated Capital Investments
- Affordable and Workforce Housing
- Aging Town Buildings – Planning for the Future
- Diversity, Equity, Inclusion & Belonging
- Stakeholder Engagement, Accessibility and Open Government
- Sustainability – Environmental, Financial, Community



# MUNICIPAL BUDGET PROCESS

- A budget is a policy document
- Operating budget and capital budget





# ADOPTED FISCAL YEAR 2023/2024 BUDGET - SUMMARY



## UPFRONT “BOTTOM LINE”

- The budget maintains existing services levels and sustains an increased annual investment in capital improvement projects.
- Increases in operating expenses are due primarily to increases in fixed & contractual costs, not new services.
- Virtually no growth in Grand List year over year.
- Assumes level state aid, which must be leveraged wisely.
- Historically high rates of inflation.
- Requires an increase in the tax rate of 1.14 mills (3.77%).
- Continues pay-as-you-go capital plan and address needed upgrades to municipal buildings, roads, infrastructure, vehicles, etc.
- Preserves a healthy fund balance.



# FY 2023/24 BUDGET "SNAPSHOT"

<b>Budget</b>	<b>Amount</b>
Town of Mansfield	\$26,634,650
Mansfield Public Schools	\$24,801,880
Region 19 Contribution	\$11,951,245
General Fund	\$63,387,775
Capital and Non-Recurring Fund	\$4,453,050
Capital Projects Fund	\$4,913,250



# FY 2023/24 BUDGET “ADJUSTMENTS” DURING PROCESS

- **March 29** – Town Manager presents proposed budget and publishes budget book.
- **April** – Town Council budget workshops; Council provides Town Manager guidance regarding desired changes.
- **April 24** – Town Manager recommends reductions to reflect Council’s feedback; Council votes to adopt FY 2024 budget.
  - **\$70,310** operating budget reduction.
  - **\$350,000** capital budget reduction.

<b>Town Manager’s Proposed Budget (3/29/23)</b>	<b>Amount</b>
Town of Mansfield	\$27,054,960
Mansfield Public Schools	\$24,801,880
Region 19 Contribution	\$11,951,245
General Fund	\$63,808,085
Capital and Non-Recurring Fund	\$4,803,050
Capital Fund	\$5,263,250

<b>Town Council’s Adopted Budget (4/24/23)</b>	<b>Amount</b>
Town of Mansfield	\$26,634,650
Mansfield Public Schools	\$24,801,880
Region 19 Contribution	\$11,951,245
General Fund	\$63,387,775
Capital and Non-Recurring Fund	\$4,453,050
Capital Projects Fund	\$4,913,250



# ADOPTED FY 2023/2024 BUDGET - REVENUES

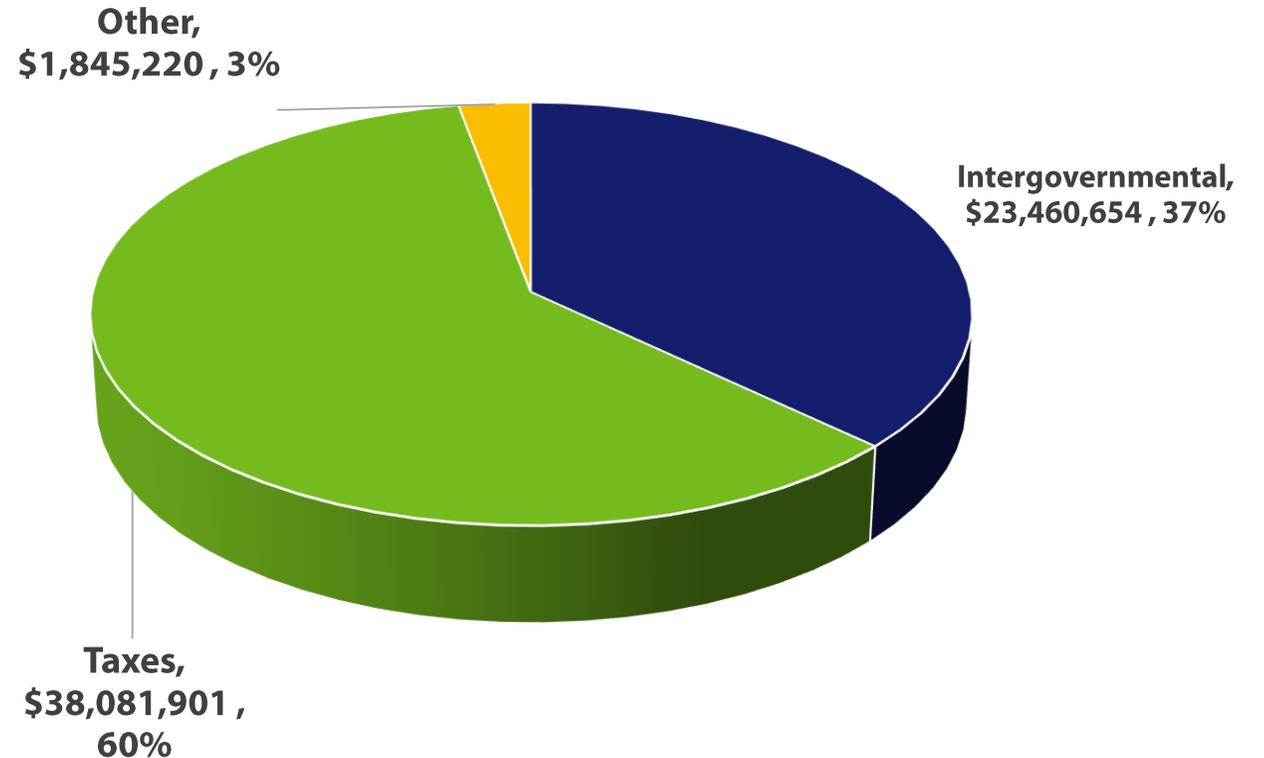


# REVENUES

Total \$63,387,775

## Types of Revenue:

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





# REVENUES - TAXES

## Final Grand List

	10/1/2021	10/1/2022	Change	% Change
Real Estate	\$ 979,252,644	\$ 977,340,244	(\$ 1,912,400)	(0.20%)
Pers. Property	\$ 101,986,715	\$ 100,305,679	(\$ 1,681,036)	(1.60)%
MV	\$ 107,298,855	\$ 111,699,670	\$ 4,400,815	4.10%
<b>Totals</b>	<b>\$1,188,538,214</b>	<b>\$1,189,345,593</b>	<b>\$807,379</b>	<b>0.07%</b>

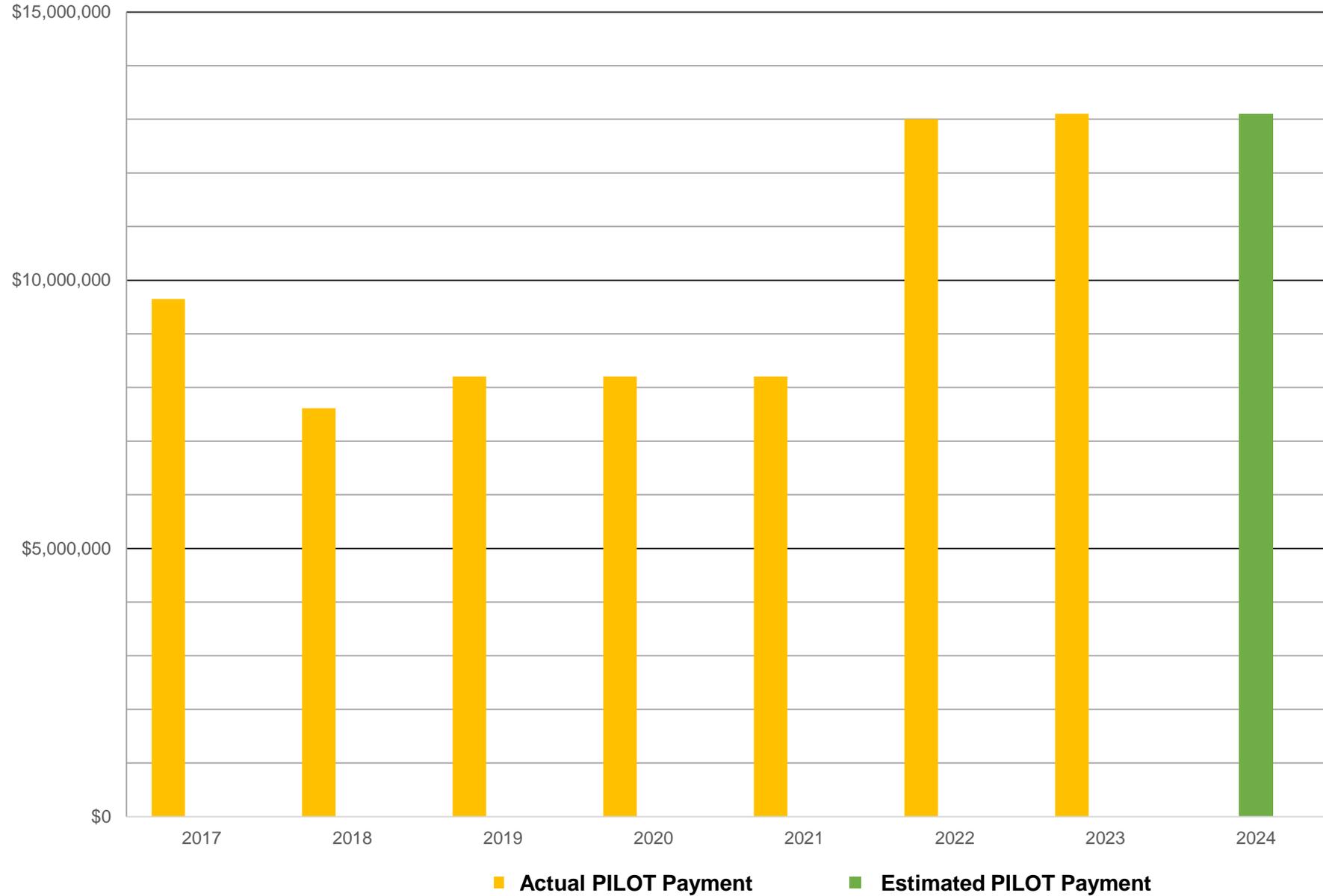


## REVENUES – INTERGOVERNMENTAL/STATE AID

- The Governor's proposed biennial budget for FY 2023/24 and FY 2024/25 includes level state aid for Mansfield.
  - State budget won't be adopted until June.
  
- Primary sources of state aid:
  - Payment in Lieu of Taxes (PILOT) – \$10,576,945
  - Supplemental Revenue Sharing – \$3,291,730
  - Education Cost Sharing (ECS) - \$9,555,065



## Payment in Lieu of Taxes (PILOT) - State-Owned Property



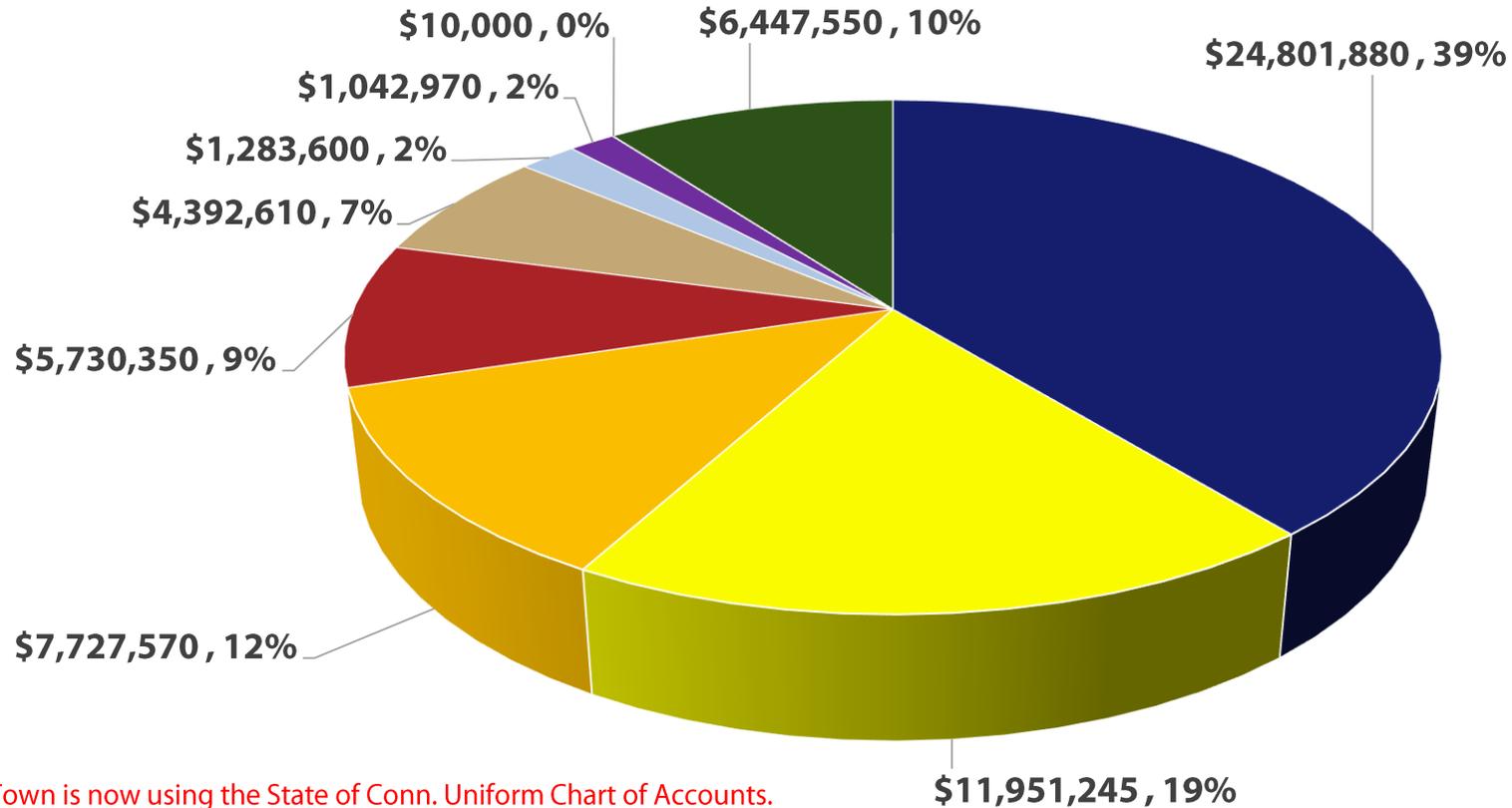


# ADOPTED FY 2023/2024 BUDGET - EXPENDITURES



# GENERAL FUND EXPENDITURES

Total \$63,387,775



- Mansfield Schools
- Region 19
- General Gov't.
- Public Safety
- Public Works
- Health & Welfare
- Culture & Recreation
- Contingency
- Other Uses

Note: The Town is now using the State of Conn. Uniform Chart of Accounts. The functional categories now include different departments than in the past. For example, there is no longer a Town-Wide category, employee benefits is now included in General Government



# GENERAL FUND EXPENDITURES

General Fund	FY 2022/23	FY 2023/24	\$ Change	% Change
<i>Municipal Operating</i>	\$20,273,190	\$21,400,750	\$1,127,560	5.6%
<i>Capital Contribution</i>	\$3,080,000	\$3,633,900	\$553,900	18.0%
<i>Debt Contribution</i>	\$1,361,390	\$1,600,000	\$238,610	17.5%
Total General Gov.	\$24,714,580	\$26,634,650	\$1,920,070	7.8%
Mansfield Public Schools	\$23,963,290	\$24,801,880	\$838,590	3.5%
Region 19	\$11,607,251	\$11,951,245	\$343,994	3.0%
<b>General Fund Total</b>	<b>\$60,285,121</b>	<b>\$63,387,775</b>	<b>\$3,102,654</b>	<b>5.1%</b>



# BUDGET DRIVERS

- Employee Wages & Benefits
- Capital Projects
- Debt Service
- Cost Inflation for Goods and Services

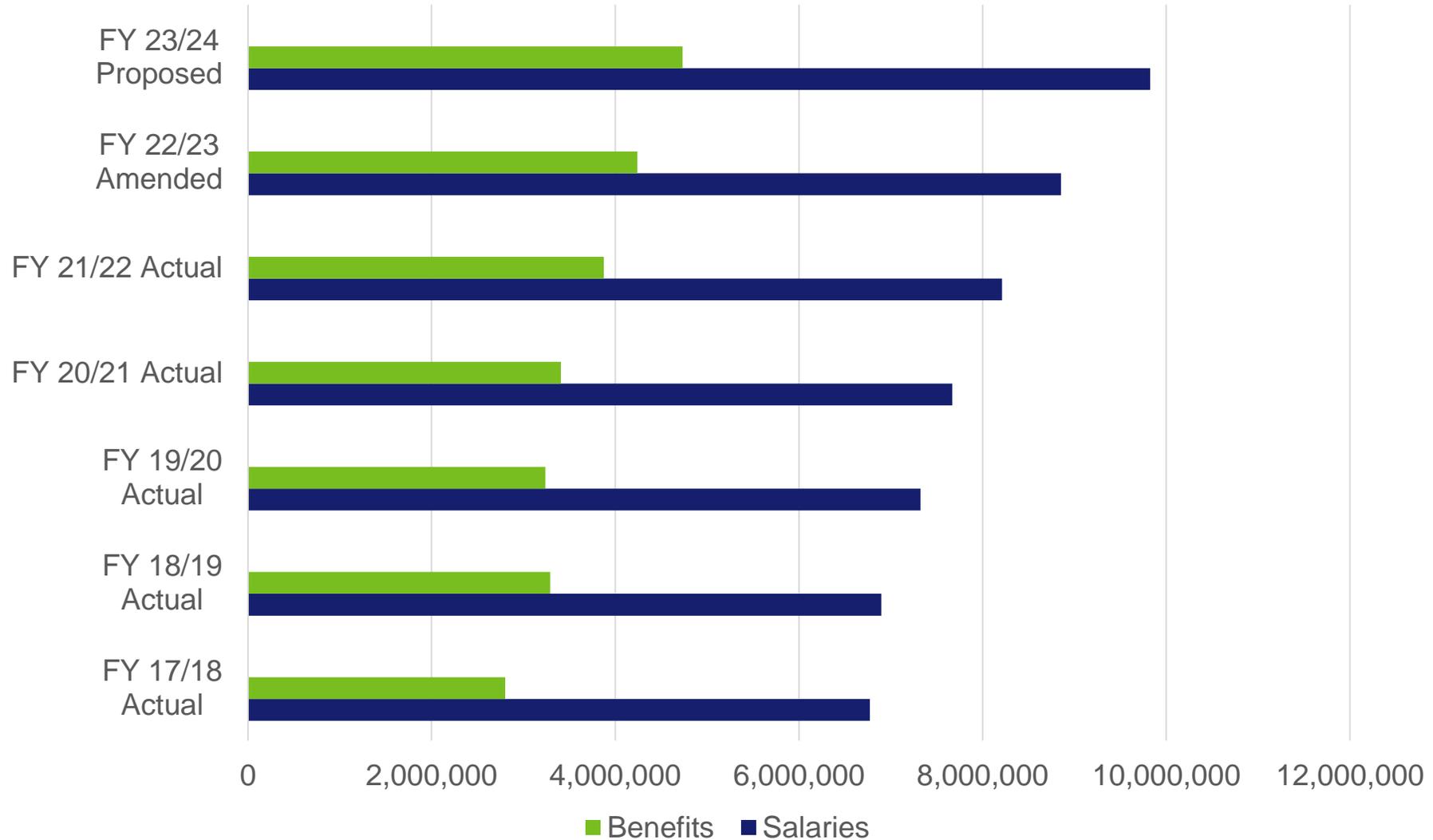


# BUDGET DRIVERS – EMPLOYEE WAGES & BENEFITS

- Obligated/non-discretionary wage increases
  - Collective bargaining agreements
- Staying competitive in current labor market
- Health insurance increases
- CT Municipal Employee Retirement System (CMERS)



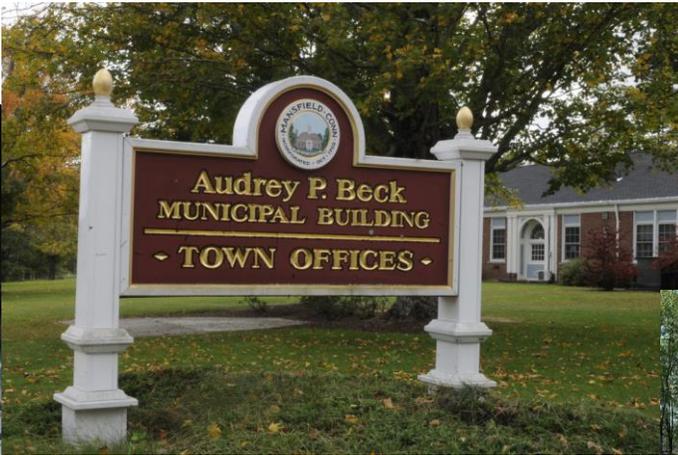
# BUDGET DRIVERS – EMPLOYEE WAGES & BENEFITS





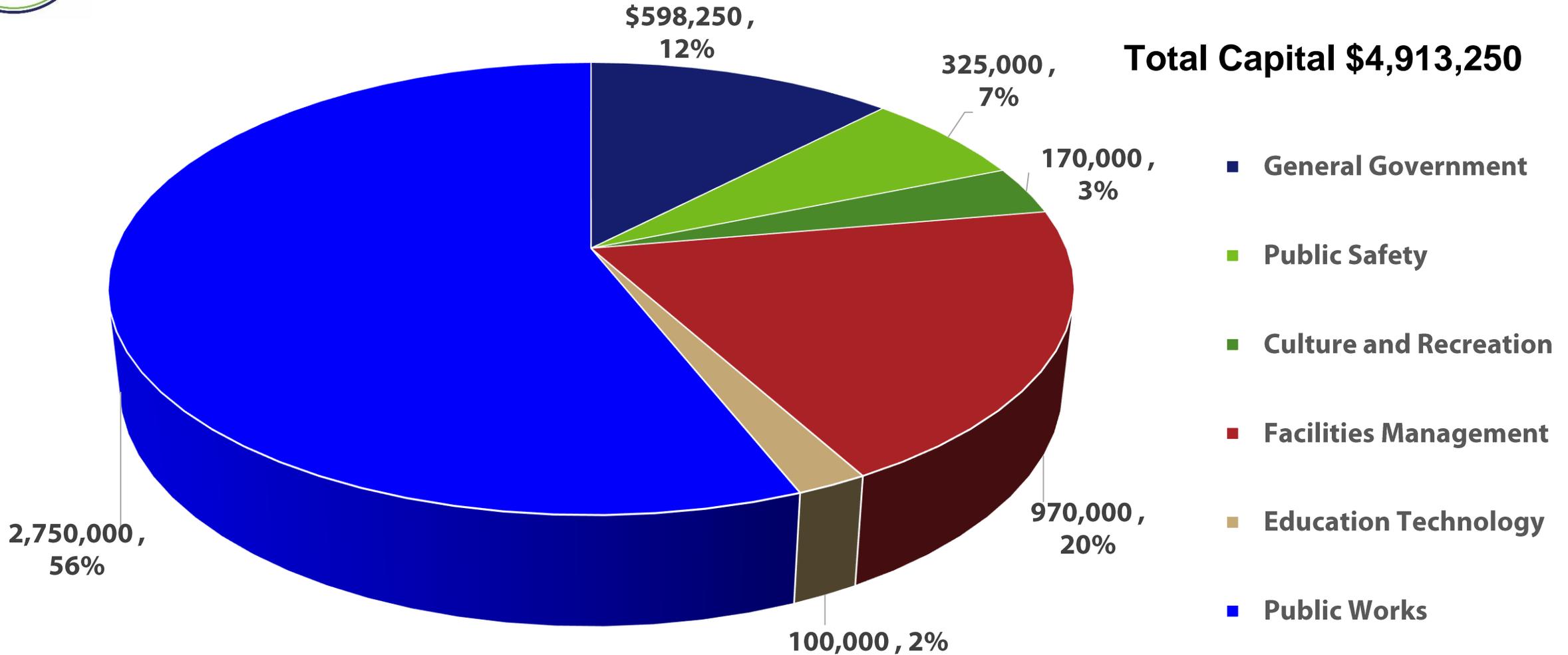
# BUDGET DRIVERS – CAPITAL PROJECTS

- 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





## CAPITAL PROJECTS FUND – PROJECTS BY FUNCTION

- Public Works - \$2,750,000
- Town Buildings - \$785,000
- Education/School Buildings - \$285,000
- Public Safety - \$360,000
- General Government - \$598,250
- Culture & Recreation - \$170,000

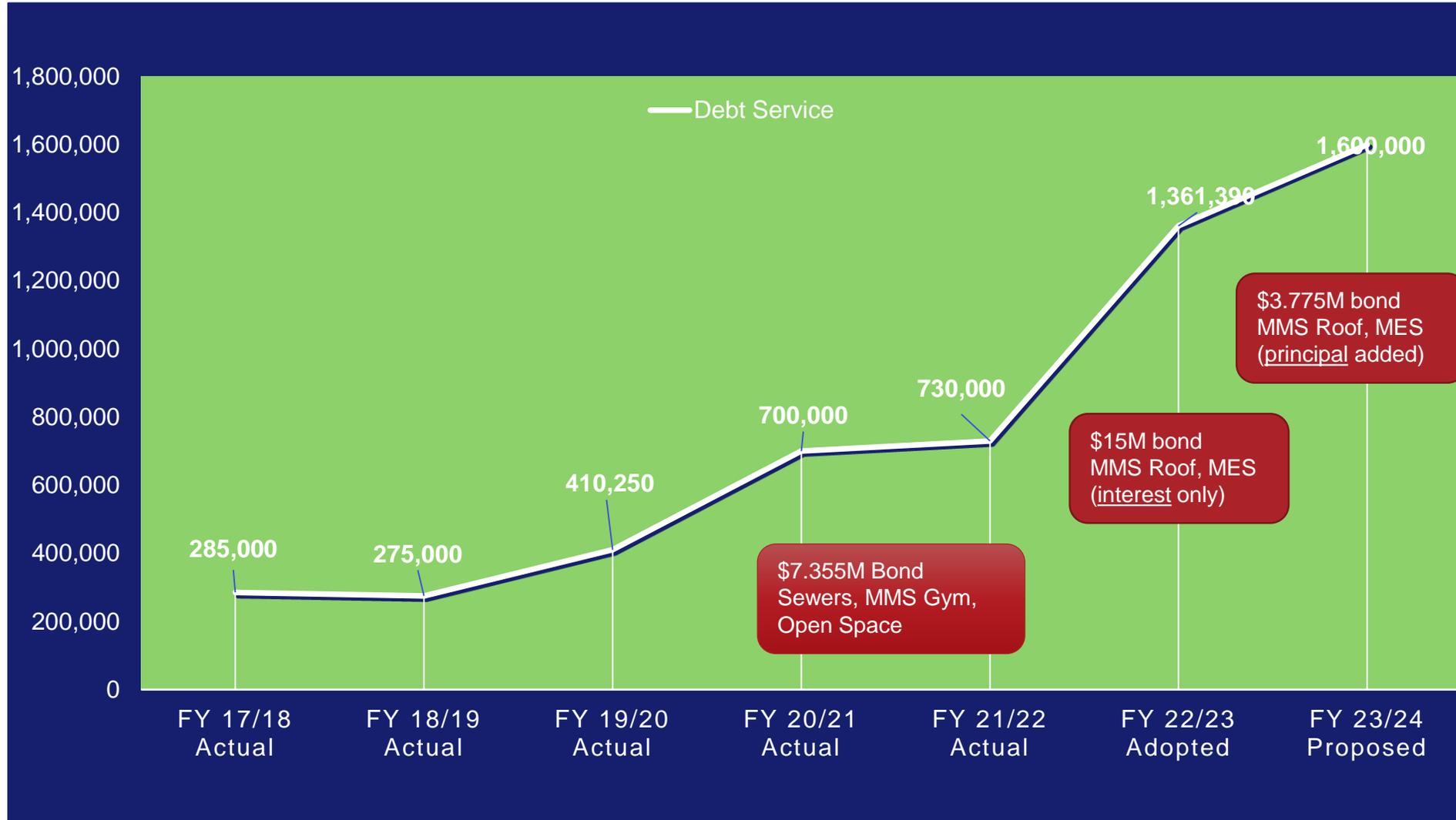


# CAPITAL PROJECTS FUND REVENUES

Sources of Funding	Amount	% of Total
<b>Capital Nonrecurring Fund</b>	<b>\$4,453,050</b>	<b>90.6%</b>
<i>General Fund Contribution</i>	<i>\$3,633,900</i>	
<i>Ambulance User Fees</i>	<i>\$325,000</i>	
<i>Pequot/Mohegan Grant</i>	<i>\$179,150</i>	
<i>CNR Fund Balance</i>	<i>\$315,000</i>	
<b>Infrastructure Grant (LoCIP)</b>	<b>\$190,200</b>	<b>3.9%</b>
<b>Parking Garage Reserve</b>	<b>\$80,000</b>	<b>1.6%</b>
<b>Town Aid Road Grant</b>	<b>\$150,000</b>	<b>3.1%</b>
<b>Other Funds</b>	<b>\$40,000</b>	<b>0.8%</b>
<b>Total Revenues</b>	<b>\$4,913,250</b>	



# BUDGET DRIVERS – DEBT SERVICE



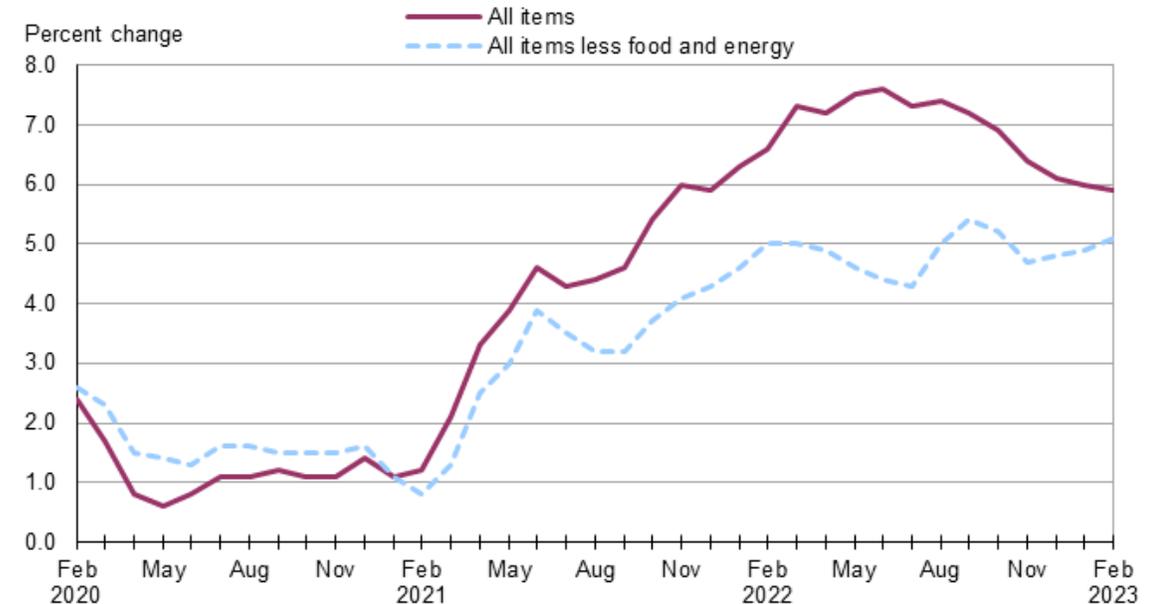


# BUDGET DRIVERS – INFLATION

## Examples of Rising Costs Due to Market Changes

- Energy (Electricity) – 69.2% per kWh
- Fuel (Gas, Diesel, LP, etc.) – 30% per gallon
- Asphalt – 10% per ton
- Auto parts – 8% per unit
- Professional/technical services – Costs are rising due to corresponding increases in the vendor's cost of doing business
  - Largest increase → Audit fees (23% increase)

Chart 1. Over-the-year percent change in CPI-U, Northeast region, February 2020–February 2023



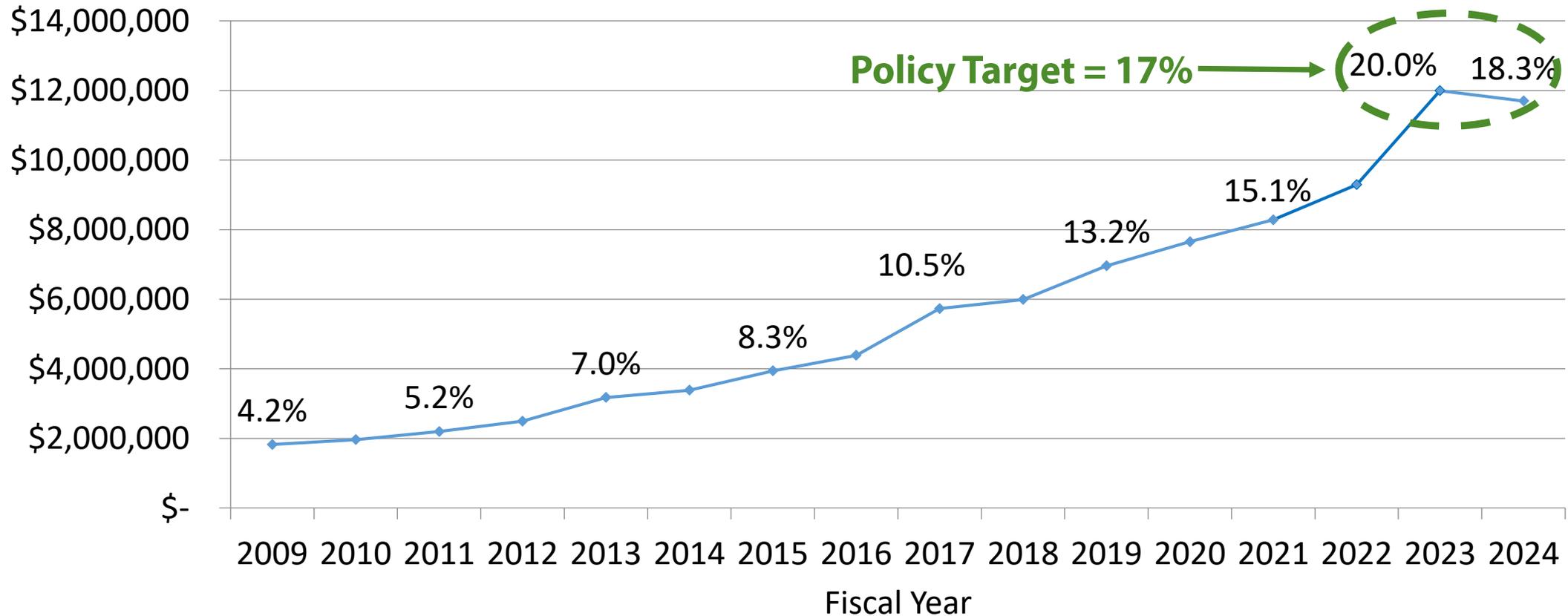
Source: U.S. Bureau of Labor Statistics.



# GENERAL FUND – FUND BALANCE

**Council-adopted budget uses \$300,000 in fund balance; balance remains above policy target**

Fund Balance FY 2009 to 2024 (projected/estimated for 2023 & 2024)



# Mansfield Public Schools Board of Education Adopted Budget FY 2023/24





# Foundation

MBOE Mission

Core Beliefs

District Development Plan

Student Data

Staffing Needs

Family/Community Partnerships

It is the **Mission** of the Mansfield Public Schools, in partnership with the Mansfield community, to ensure that each and every child develops the knowledge, skills, and dispositions essential for civic engagement and personal excellence in learning, life, and work within our local and global community.

FORSLAIT OF THE GRADUATE  
MANSFIELD PUBLIC SCHOOLS



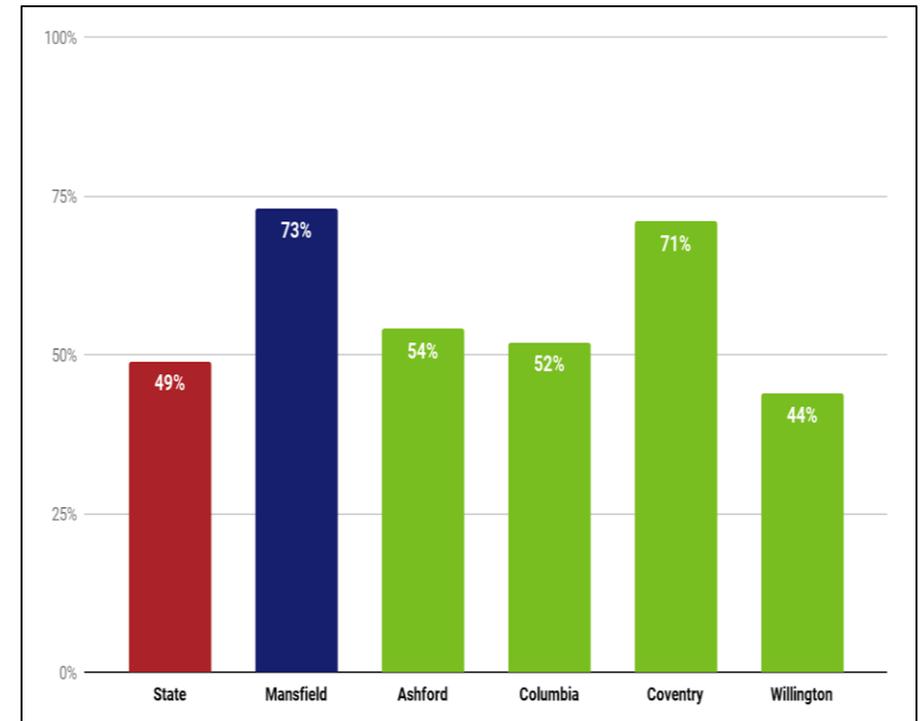
## Core Beliefs

-  Lead with **EQUITY**.
-  Develop the whole **CHILD**.
-  Ensure **ACTIVE** learning.
-  Build **PARTNERSHIPS**.
-  Prepare **GLOBAL** citizens.
-  Grow **EDUCATORS**.



# Accomplishments/ Return on Investment

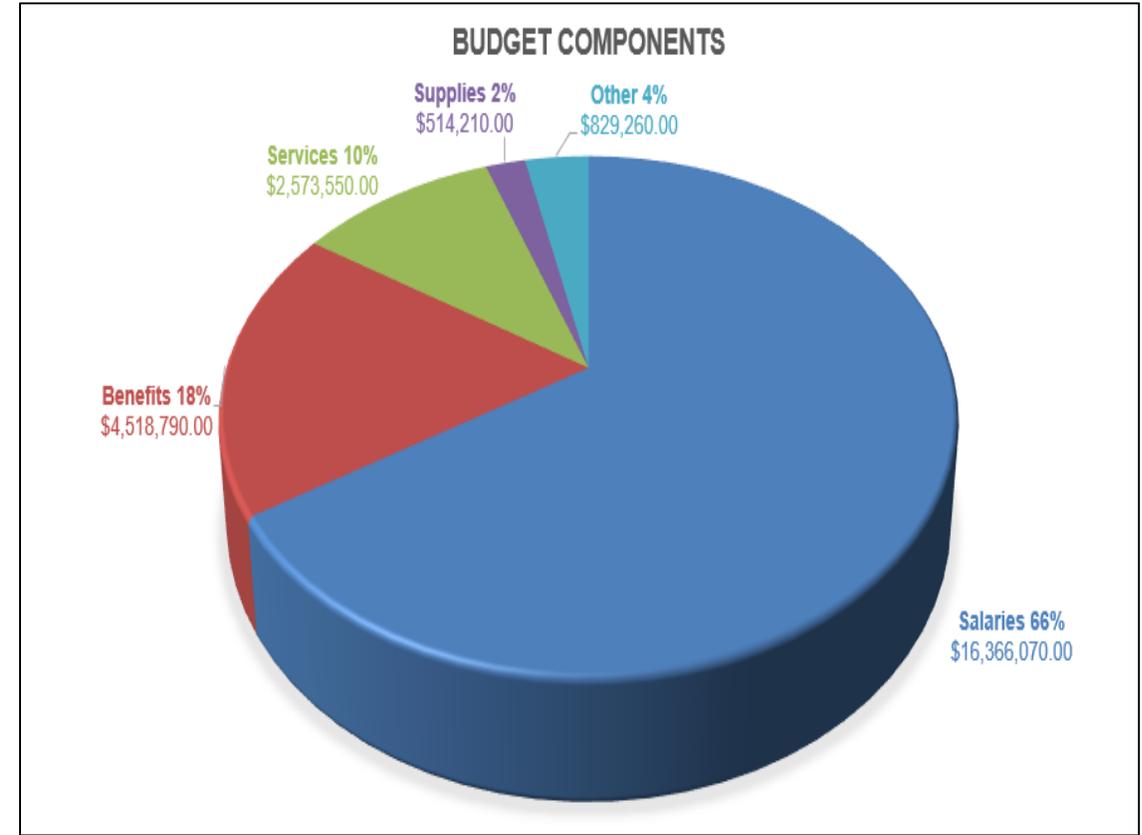
- Connecticut Teacher of the Year Semi-Finalist- Kate Harbec
- Gr 3-8 Out Perform Area Students in SBAC
- CTEEA Recognized– Bob Burrington
- 6 MMS Entries Win Top Awards in CT History Day
- CABE Awards the Bonnie B. Carney Awards of Excellence for Educational Communications to MBOE in 4 Categories
- 4 MMS Students Awarded Scholastic Writing Awards
- MMS Soccer NEMSAC Champions
- MES Transition & Adaptations
- 2 Fund for Teachers Fellows (Denmark)
- MES Teacher will lead a team of teachers to Finland w/ Leader Fellowship Academy
- Erika LaBella published in the National Association for the Education of Young Children Fall 2022 issue about Early Math Learning





# 2023-2024 Budget

- BOE Adopted 23-24 District Budget: \$24,801,880
- 3.5% increase over the current year (22-23)
- 3.1% of this increase is due to the obligated costs of current staff salaries and benefits
- Salaries and benefits account for 84%





# MBOE Budget History

Year	Approved Budget	% Increase/ Decrease
2012-13	\$20,588,160	0.00%
2013-14	\$20,688,160	0.49%
2014-15	\$21,193,884	2.40%
2015-16	\$22,022,750	3.90%
2016-17	\$22,980,500	4.35%
2017-18	\$23,460,160	2.09%
2018-19	\$23,460,160	0.00%
2019-20	\$23,637,850	0.80%
2020-21	\$23,467,540	-0.73%
2021-22	\$24,006,080	2.29%
2022-23	\$23,963,290	-0.20%



# Proposed Staffing Increases

- **3<sup>rd</sup> Grade Teacher**- Enrollment/BOE Guidelines
- **Teacher of English to Speakers of Other Languages (TESOL)**- Mandated Services, Reduces demands on WL teachers
- **Behavior Technicians (2)**- SEL, Teacher/Student Facing
- **Speech- Language Pathology Assistant (SLPA)**- Mandated Services; Increased caseloads
- **Custodian (roving)**- Funded by decrease overtime and substitutes; No Additional Funds allocated



# Budget Drivers

- Negotiated Salary Agreements
- Health Insurance & Benefits
- Transportation
- BOE Class Size Guidelines
- SEL and Academic Intervention
- End of ARP/ESSER III Funds (tutoring & professional learning)
- CSDE Initiatives
- Expanded Programs- Summer Learning & After School Programs

Major Cost Drivers Increases	Total Cost
Obligated Salary/Benefit Increases	\$762,210
End of ARP/ESSER III Funding	\$130,000
Pupil Transportation	\$47,250
Curriculum & Assessments	\$33,200
Additional Student Support Positions	\$305,030
Expanded Elementary Programs	\$40,000



# Salaries/Benefits

Salaries continue to be a significant driver. The increase in the 23-24 budget in obligated salaries and benefits, without any added positions, equals \$762,210. The proposed positions are 1.7% (\$305,030) of the total contractual salaries and benefits in the 23-24 budget.

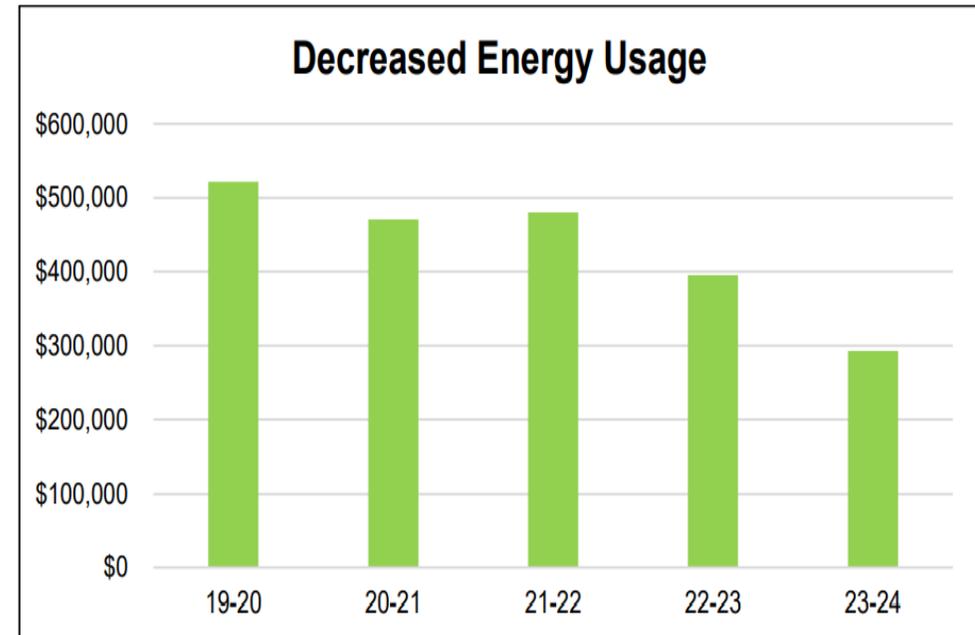
<b>Contractual Salary/Benefit Changes</b>	<b>Total Cost</b>
Proposed FY 23-24	\$17,877,740
Budget FY 22-23	\$16,810,500
Increase/(Decrease)	\$1,067,240
Less: Proposed Positions	(\$305,030)
Contracted Increased Cost w/ no added positions	\$762,210



# Cost Avoidance Strategies

Strategies include:

- Reduction in Energy Use
- Investing in Energy Saving Technologies
- Reducing the number of Team Leader Stipends
- Reducing purchases including Textbooks, services, materials
- All other expenditures decreased by \$207,090





# Cost Avoidance Outcomes From Consolidating Elementary Schools

## Staffing Reductions in the 22-23 Budget:

2.0 Principals

3.5 Certified Elementary

(Enrichment, Literacy Coach, PE, Music)

5.5 Non-Certified Elementary

(Secretary, Library Specialist, 2 Custodians, 1.5 Nurses)

### From 22-23 Budget Presentation Highlighting Savings from Consolidation

	Savings
Salary	\$833,757
Medical Benefits	\$202,475
Energy Savings	\$199,020
Building Operations	\$68,750
<b>TOTAL</b>	<b>\$1,304,002</b>



# Significant BOE Budget Increases Across CT



Districts Budget Report 03 14 2023



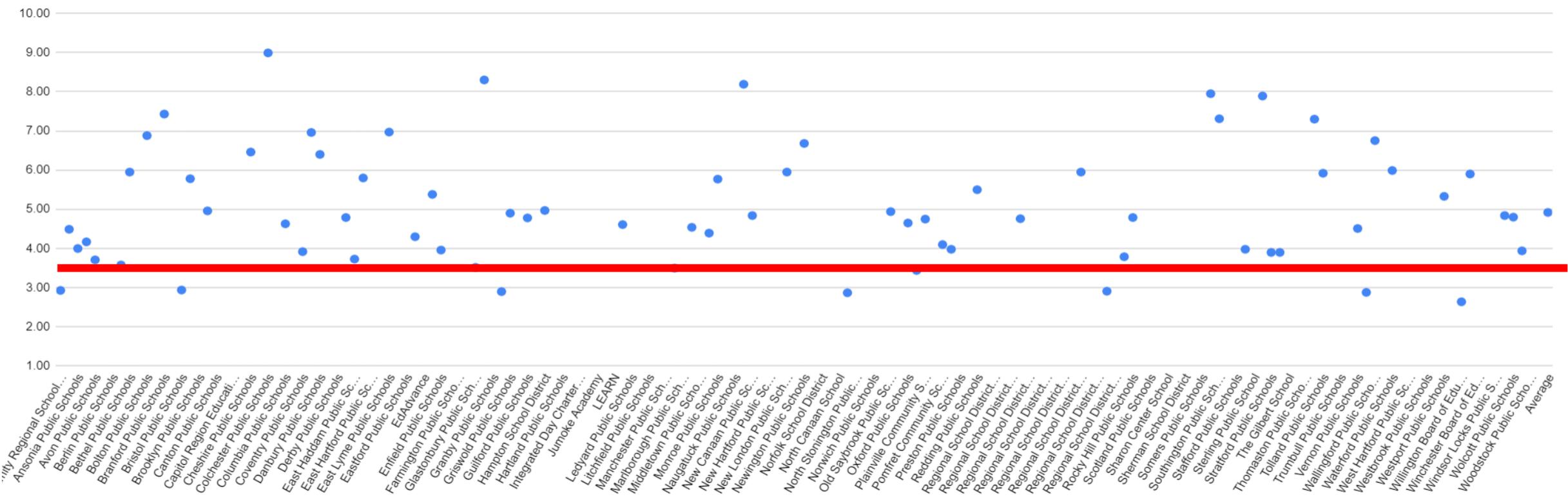
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# FY 2023/24 MILL RATE - BREAKDOWN



# IMPACT ON TAXPAYER – SUMMARY

## SAMPLE TAX IMPACT – MEDIAN HOME<sup>1</sup>

	Value	Taxes
10/1/22 Median Home Value	\$160,200	
Current Taxes	30.38 mills	\$4,867
Proposed Taxes	31.52 mills	\$5,050
Annual <u>Increase</u>		\$183
Monthly <u>Increase</u>		\$15.25

	MILL RATE
FY 2022 Adopted	31.38 mills
FY 2023 Adopted	30.38 mills
FY 2024 Proposed	31.52 mills
Difference (Increase) vs. FY 2023	1.14 mills
Percent Change (Increase)	3.77%

<sup>1</sup>Median home price, 100% FMV value is \$228,860. \$160,200 reflects 70% or the assessed value.



# WHERE DO YOUR TAX DOLLARS GO?

	Amount	%
Education	\$2,929	58%
General Government (Incl. employee benefits)	\$ 616	12%
Other Financing Uses (includes capital)	\$ 514	10%
Public Safety	\$ 456	9%
Public Works	\$ 350	7%
Health & Welfare and Culture & Recreation	\$ 185	4%
<b>Total</b>	<b>\$5,050</b>	



# COMPARATIVE MILL RATES

TOWN	FY23 MILL RATE
Ashford	32.27
Bolton	39.99
Chaplin	34.50
Coventry	31.15
Ellington	32.50
Glastonbury	37.30
Simsbury	38.63
South Windsor	38.77
Tolland	36.58
West Hartford	40.68
Willington	31.27
Windham	35.51
Windsor	33.27

## Mansfield Mill Rate

FY2023 = 30.38

FY2024 = 31.52  
(as proposed)

## Comp. Town Average

35.58

Difference = 4.06 mills

Source:  
State of CT Office of Policy and  
Management (OPM)



## FY 2023/24 BUDGET SUMMARY (RECAP)

- Provides funding to sustain service levels.
- Grand list is essentially level (limited growth), but we know this will change substantially within the next 1-2 years
- Assumes level state aid funding
- Requires a 3.77% increase in the mill rate (1.14 mills) w/ \$300K of GF fund balance used to offset additional GF transfer to capital.
- Meets contractual/non-discretionary obligations
- Continues pay-as-you-go capital
- Preserves a healthy/desired fund balance in the GF



# ELECTED OFFICIALS

## Town Council

Antonia Moran, Mayor  
Ben Shaiken, Deputy Mayor  
Charles Ausburger  
Terry Berthelot  
Sam Bruder  
Al Fratoni  
Brian Coleman  
Carlita Cotton  
Ronald Schurin

## Board of Education

Kathleen Ward, Chair  
Susannah Everett, Vice Chair  
Martha Kelly, Secretary  
Edith Allison  
Jeannette Picard  
David Litrico  
Katherine Paulhus  
Kelly Zimmerman

Ryan Aylesworth, Town Manager

Cheri Trahan, Interim Director of Finance

Peter Dart, Superintendent of Schools



# DEPARTMENT HEADS AND ADMINISTRATORS

Chief of Shared Services & Admin, Maria Capriola

Town Clerk, Sara-Ann Chaine

Director of Information Technology, Jaime Russell

Fire Chief, Fred Mitchell

Director of Public Works, John Carrington

Director of Bldg & Housing Inspection, Mike Nintean

Director of Facilities Management, Allen Corson

Director of Parks & Recreation, Jay O'Keefe

Director of Human Services, Allison Maynard

Director of Library Services, Leslie McDonough

Director of Planning & Development, Jenn Kaufman

Director of Teaching & Learning, Candace Morell

Director of Special Education, Dr. Shamim Patwa

MES Principal, Lauren Rodriguez

MES Asst. Principal, Rebecca Granatini

MMS Principal, Larry Barlow

MMS Asst. Principal, Danielle Vliet

EHHD Director, Rob Miller

MDP Exec. Director, Cynthia van Zelm



## A NOTE OF APPRECIATION...

Preparation of the annual budget and capital plan requires a great deal of time and effort. The Town Council would like to thank our Town Manager, Finance Director and entire Finance team, Communications Specialist, department heads and other Town staff team for their efforts!

***THANK YOU!***



# 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:
  - Established by program such as Police, Public Works, Fire, Youth Services, Library, Education (Board of Ed)
  - Will be clearly presented in the materials for Town meeting
  - Are currently reflected in the proposed budget document
  - Program budgets can be found on pages 24-28



## APPROPRIATIONS ACT (1 OF 4):

- RESOLVED: That the proposed General Fund Budget for the Town of Mansfield for fiscal year July 1, 2023 to June 30, 2024 in the amount of **\$51,436,530** which proposed budget was adopted by the Council on April 24, 2023, be adopted and that the sums estimated and set forth in said budget be appropriated for the purpose indicated.



## APPROPRIATIONS ACT (2 OF 4):

- **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, 2023 to June 30, 2024 and said sums shall be paid by the Town to the Regional School District as they become available.



## APPROPRIATIONS ACT (3 OF 4):

- RESOLVED: That the proposed Capital Projects Fund Budget for fiscal year July 1, 2023 to June 30, 2024 in the amount of **\$4,913,250** 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 (4 OF 4):

- RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2023 to June 30, 2024 in the amount of **\$4,453,050** be adopted.