



ANNUAL TOWN MEETING: TOWN COUNCIL FY 2024/25 ADOPTED BUDGET

May 14, 2024





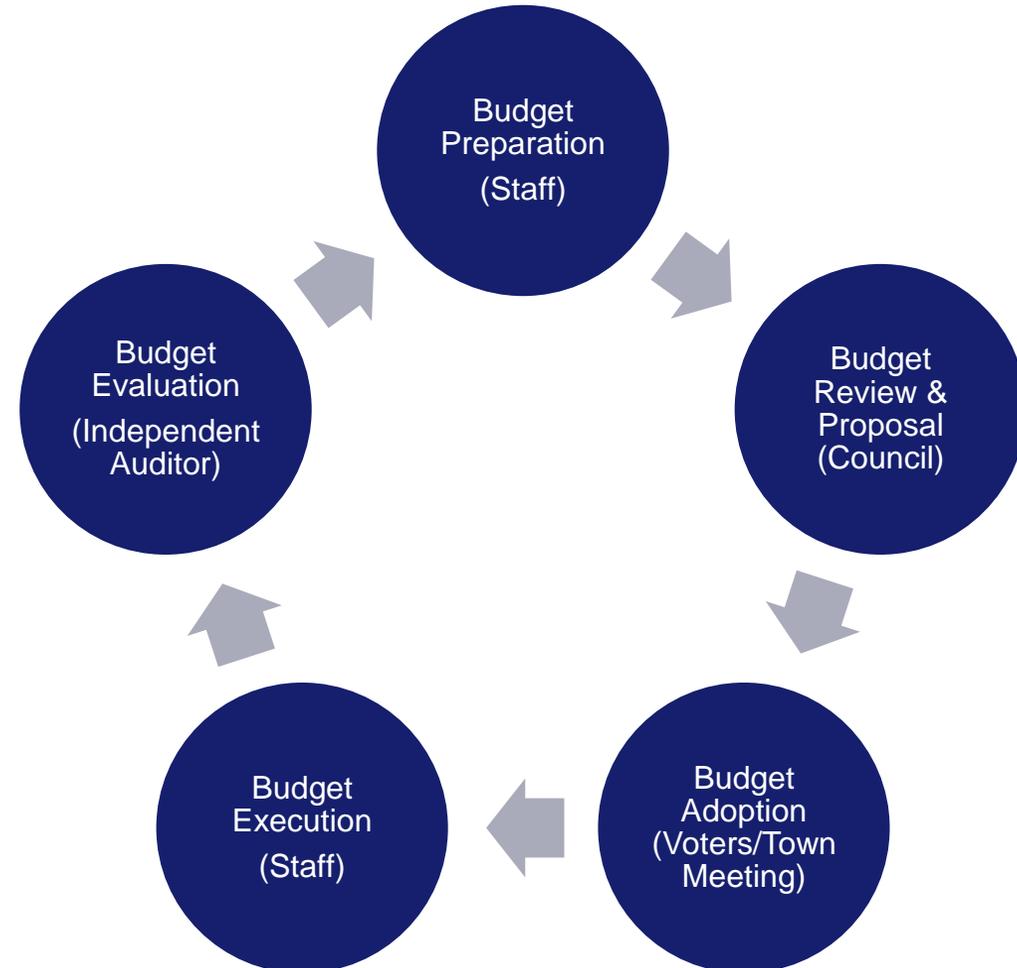
MUNICIPAL SERVICES

- **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:** Community health, 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



MUNICIPAL BUDGET PROCESS

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





ADOPTED FY 2024/2025 BUDGET - SUMMARY



FY 2024/25 BUDGET "SNAPSHOT"

Budget	Amount
Town of Mansfield	\$29,089,114
Mansfield Public Schools	\$24,801,880
Region 19 Contribution	\$12,018,088
General Fund	\$65,909,082
Capital and Non-Recurring Fund	\$6,352,950
Capital Fund	\$6,843,150



FY 2024/25 BUDGET HIGHLIGHTS

- Provides funding to sustain service levels in all municipal operations, and **enhanced service in multiple areas**
 - Fire/EMS, Police, Public Works
- Modest YOY growth in the Grand List (1.27%)
- Assumes modest increases in state aid based on anticipated adjustments to state budget for FY 2025
- Projects a **decreased tax rate** of 1.0 mills (3.2%)
 - Mill rate of 31.52 would decrease to 30.52
- Meets contractual/non-discretionary obligations
- Continues pay-as-you-go capital plan (growing investment)
- Preserves a healthy/desired fund balance in the GF



ADOPTED FY 2024/2025 BUDGET - REVENUES

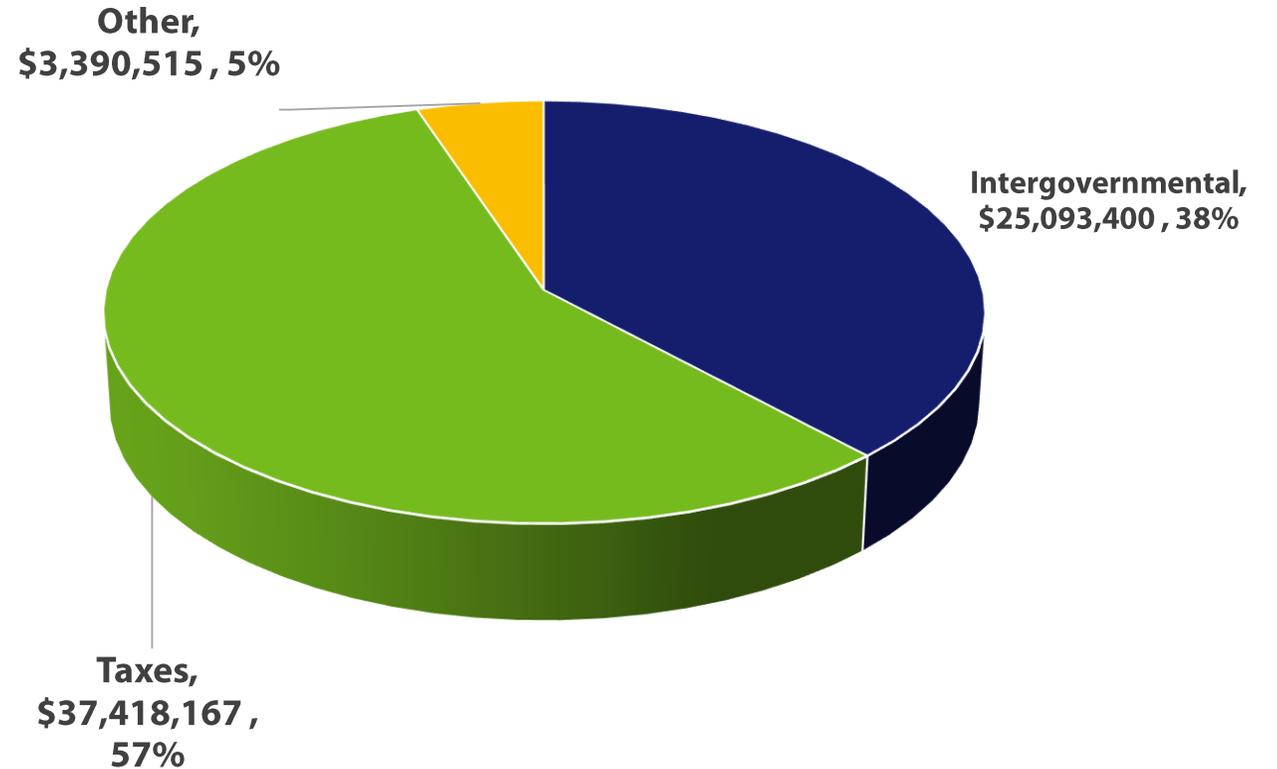


REVENUES

Total \$65,909,082

Types of Revenue:

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





REVENUES – TAXES (GRAND LIST)

	10/1/2022	10/1/2023	Change	% Change
Real Estate	\$ 977,340,244	\$ 985,941,754	\$ 8,601,510	0.88%
Pers. Property	\$ 100,305,679	\$ 112,251,797	\$ 11,946,118	11.91%
MV	\$ 111,699,670	\$ 106,251,720	(\$ 5,447,950)	(4.88%)
Totals	\$1,189,345,593	\$1,204,445,271	\$15,099,678	1.27%

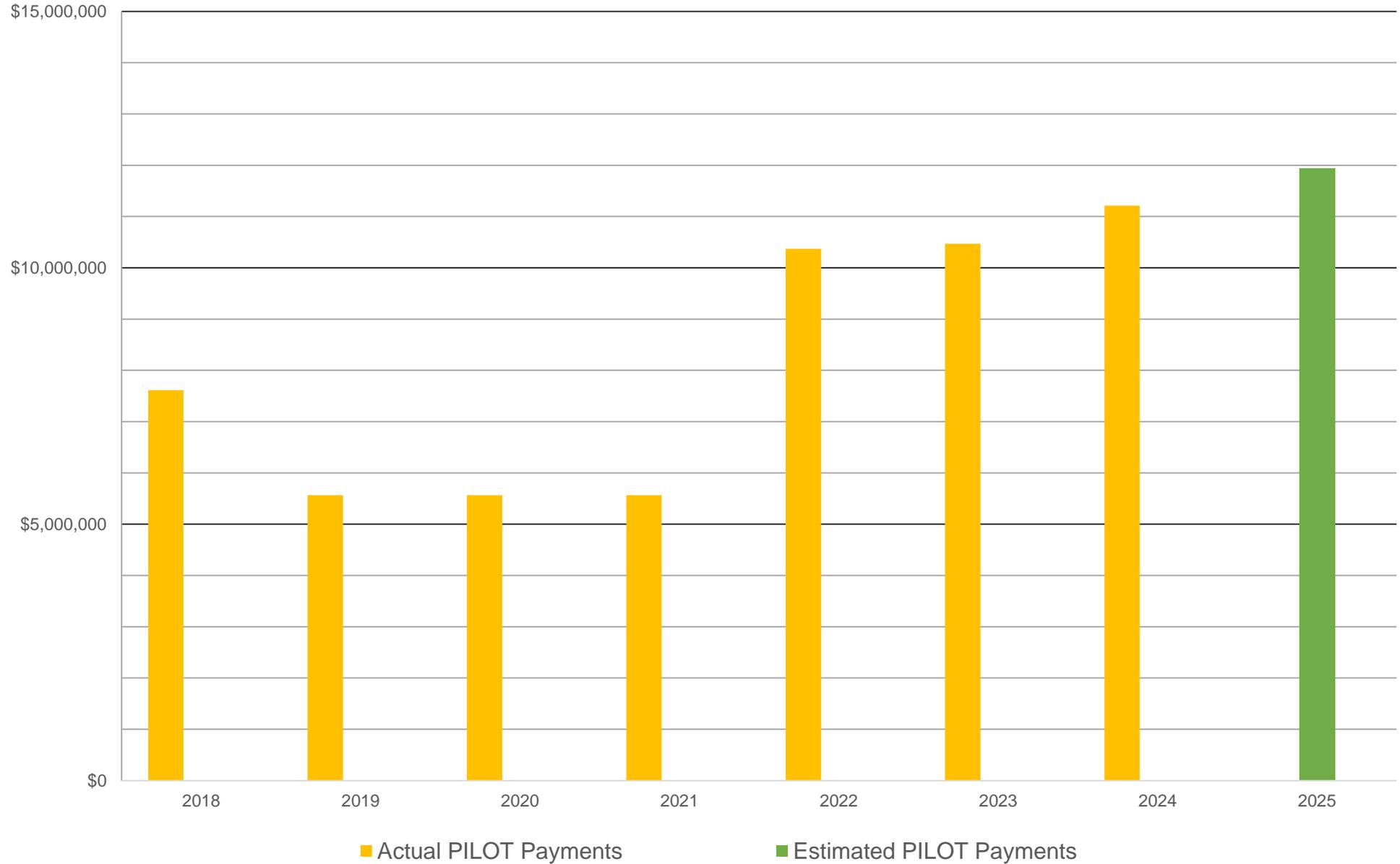


REVENUE OUTLOOK - INTERGOVERNMENTAL

- The adopted FY 2024/25 budget assumes that the YOY increase in Mansfield's state aid will be modest (generally consistent with Year 2 funding approved for the Biennial Budget last session)
- \$25,093,400, with primary sources coming from:
 - Payment in Lieu of Taxes (PILOT) - \$11,940,180
 - Supplemental Revenue Sharing - \$3,291,730
 - Education Cost Sharing (ECS) - \$9,795,790



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



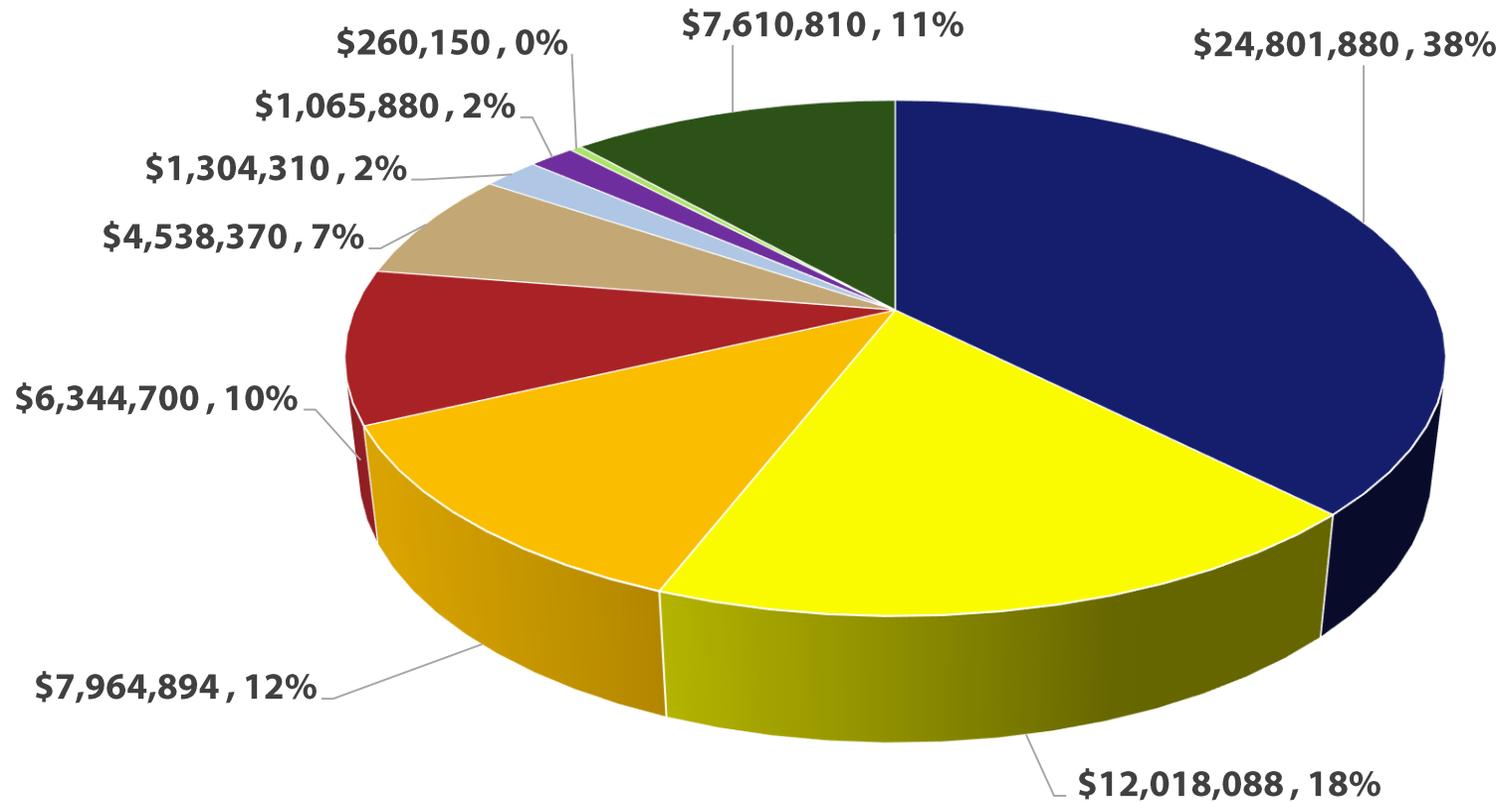


PROPOSED FY 2024/2025 BUDGET - EXPENDITURES



GENERAL FUND EXPENDITURES

Total \$65,909,082



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



ADOPTED FY 2024/25 EXPENDITURE BUDGET SUMMARY

General Fund	FY 2023/24	FY 2024/25	\$ Change	% Change
<i>Municipal Operating</i>	\$21,400,750	\$22,739,114	\$1,338,364	6.3%
<i>Capital Contribution</i>	\$3,633,900	\$4,550,000	\$916,100	25.2%
<i>Debt Contribution</i>	\$1,600,000	\$1,800,000	\$200,000	12.5%
Total General Gov.	\$26,634,650	\$29,089,114	\$2,454,464	9.2%
Mansfield Public Schools	\$24,801,880	\$24,801,880	\$0	0.0%
Region 19	\$11,951,245	\$12,018,088	\$66,843	0.6%
General Fund Total	\$63,387,775	\$65,909,082	\$2,521,307	4.0%



BUDGET DRIVERS

- Service Improvements
- Employee Wages & Benefits
- Capital Projects
- Debt Service



BUDGET DRIVERS - SERVICE IMPROVEMENTS

- **Fire/EMS:** One (1) FT Deputy Fire Chief of Operations (\$143,620) to replace retired Volunteer Deputy Fire Chief and Assistant Fire Chief; two (2) additional FT Firefighter/EMTs (\$234,320)
- **Police:** One (1) FT Resident Trooper (\$136,530) with a focus on traffic/speed enforcement
 - Increases uniformed Resident Trooper staffing to eleven (11) including the Sergeant
 - 24/7 coverage requires thirteen (13) uniformed personnel including the Sergeant
- **Public Works:** One (1) FT Drainage Crew Member (\$83,020); one (1) FT Grounds Crew Member (\$83,020)

TOTAL COST OF PROPOSED SERVICE IMPROVEMENTS → \$680,510



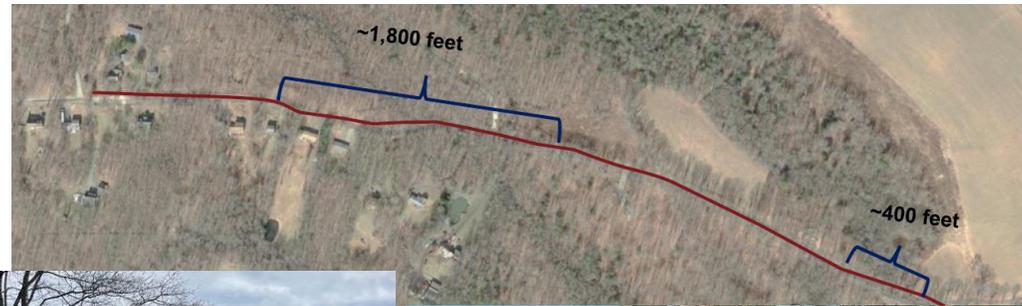
BUDGET DRIVERS – EMPLOYEE WAGES & BENEFITS

- Obligated/non-discretionary wage increases (\$419K)
 - Successor collective bargaining agreements being negotiated
 - Staying competitive in current labor market
- Health insurance increases (\$88K)
- CT Municipal Employee Retirement System (CMERS) savings (\$200K) to offset the above projected increases



BUDGET DRIVERS – CAPITAL PROJECTS

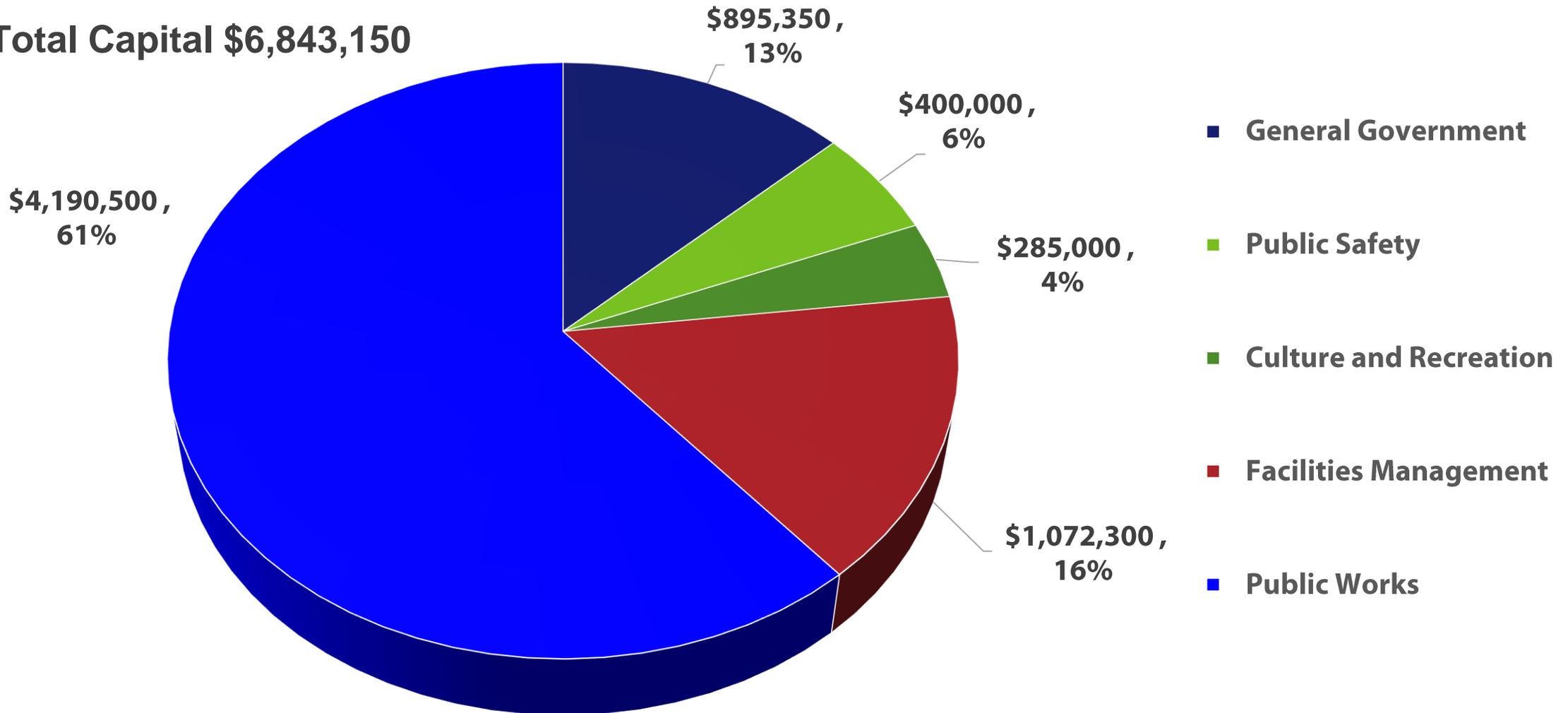
- Accelerating progress on addressing deteriorated transportation infrastructure, aging municipal facilities, barriers to accessibility, and positioning/branding
 - Coventry Road Improvements
 - Downtown Storrs Resurfacing
 - Repairs/Renovations to Middle School, Public Library, Animal Control Facility, MCC and MDD
 - Parks Accessibility Improvements
 - Wayfinding and Signage (Town-wide)





INVESTMENTS IN CAPITAL IMPROVEMENT PROJECTS

Total Capital \$6,843,150





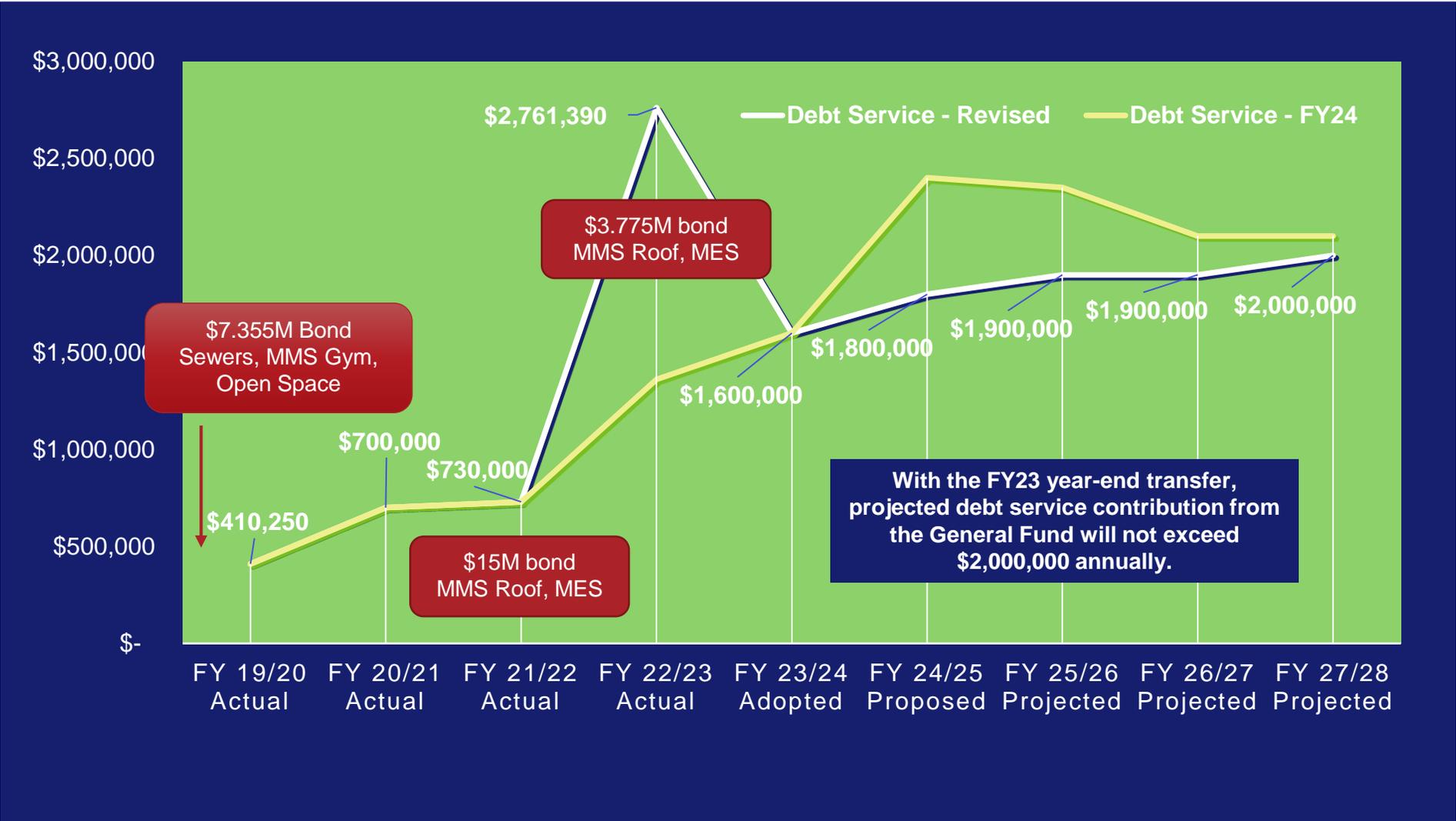
CAPITAL PROJECTS FUND REVENUES

Sources of Funding	Amount	% of Total
Capital Nonrecurring Fund	\$6,352,950	92.8%
<i>General Fund Contribution</i>	<i>\$4,050,000</i>	
<i>Ambulance User Fees</i>	<i>\$350,000</i>	
<i>Pequot/Mohegan Grant</i>	<i>\$179,151</i>	
<i>Use of CNR Fund Balance*</i>	<i>\$1,773,799</i>	
Infrastructure Grant (LoCIP)	\$190,200	2.8%
Town Aid Road Grant	\$100,000	1.5%
Proposed ARPA Grant Funds	\$200,000	2.9%
Total Revenues	\$6,843,150	

* Estimated remaining CNR fund balance (after proposed use in FY25 = \$2,244,297)

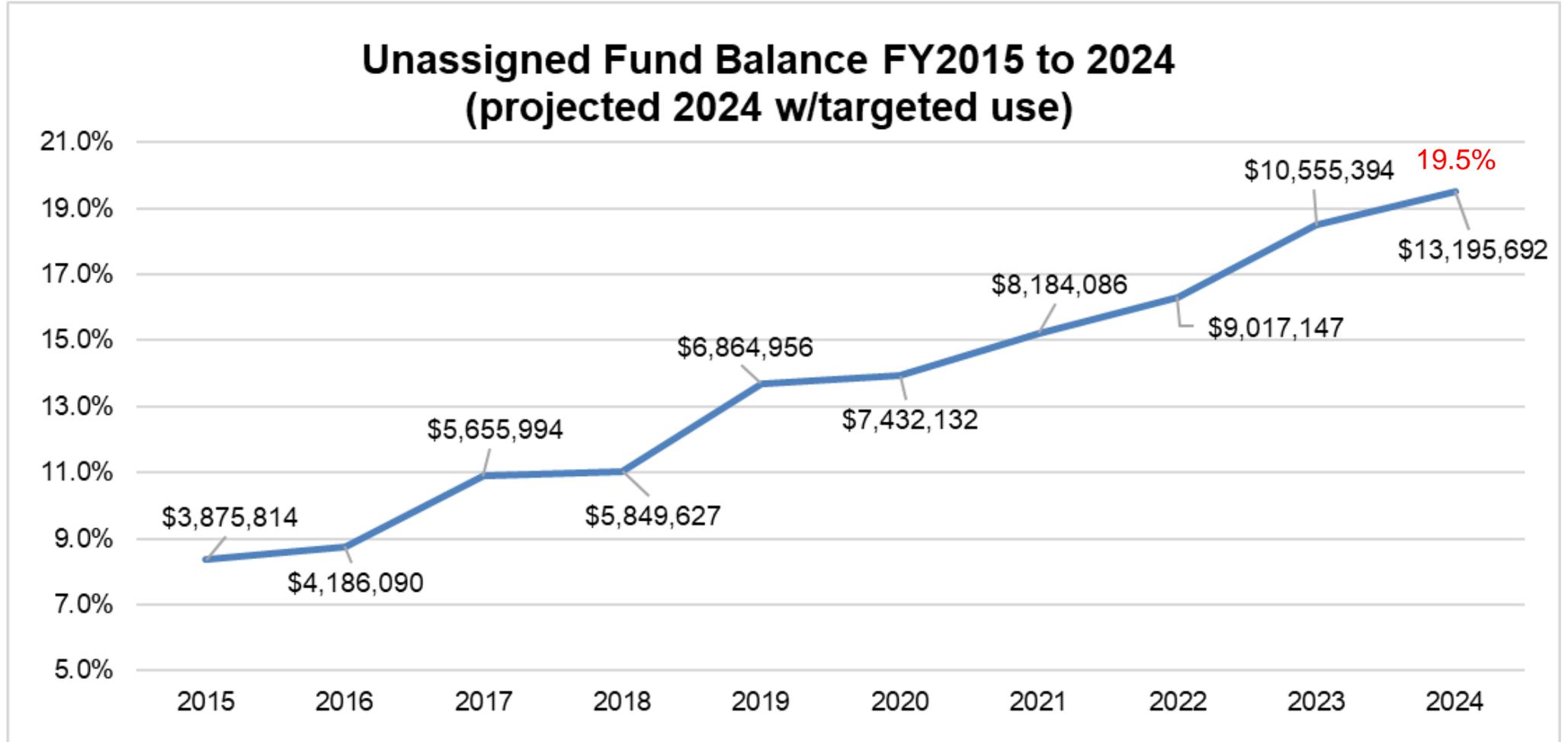


BUDGET DRIVERS – DEBT SERVICE





GENERAL FUND – PROJECTED FUND BALANCE W/ TARGETED USE



Board of Education Budget 2024-2025 Annual Town Meeting

May 14th, 2024





Foundation

Mission

Core Beliefs

District Development Plan

Key Drivers

Student, Staff, Family

Data/Needs

Our Mission

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.



Core Beliefs



Lead with equity. We believe that children must be supported to learn and develop in a safe, antiracist environment free from discrimination, bias, and prejudice against all people where conscious efforts and intentional actions ensure equitable opportunities.



Develop the whole child. We believe schools have an obligation to teach academic and social skills while nurturing the emotional, physical and behavioral development of all children.



Ensure active learning. We believe students learn best when they engage in joy-filled, empowering, intellectually challenging, and personalized experiences that deepen understanding of the world while building academic and social-emotional skills.



Build partnerships. We believe engaging families and the community as equal partners is necessary to fulfill the mission and vision of Mansfield Public Schools.



Prepare global citizens. We believe schools must develop young people to be stewards of their community, nation, and the larger world around them by instilling the skills needed to contribute to a peaceful society and sustainable world.

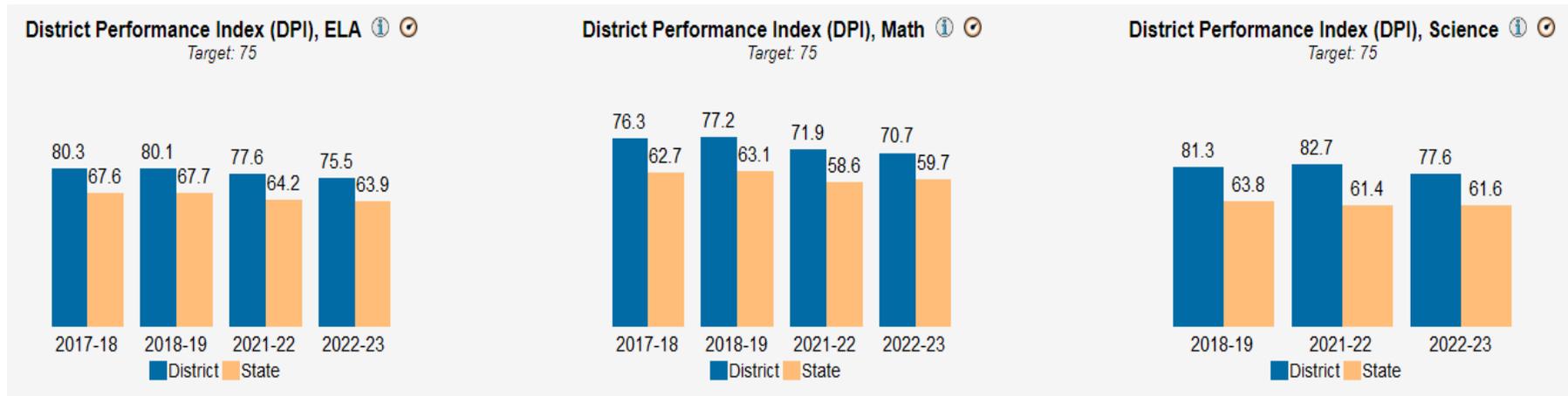


Grow educators. We believe that providing an environment that allows for inquiry, supports risk taking, provides for continuous learning, and attends to the whole person is as important for educators as it is for students.



Return on Investment

- Teacher of the Year Semi Finalist
- CT History Day Teacher of the Year
- 2 Teacher Leadership Fellows
- 4 Fund for Teacher Fellows
- 2023 North East Middle School Athletic Conference Girls Cross Country Championship
- CT School Counselor Associations Internship Supervisor of the Year
- Teacher elected to National Steering Committee for ACT State Organizations and 2025 Nutmeg Book Award Committee
- National Conference Presenters ACTFL Conference, LitCon 2024, ISTE, and SRIA
- Published Action Research in Mathematics Teacher: Learning and Teaching PreK-12
- 2 Teachers Orton-Gillingham Certified Leaders

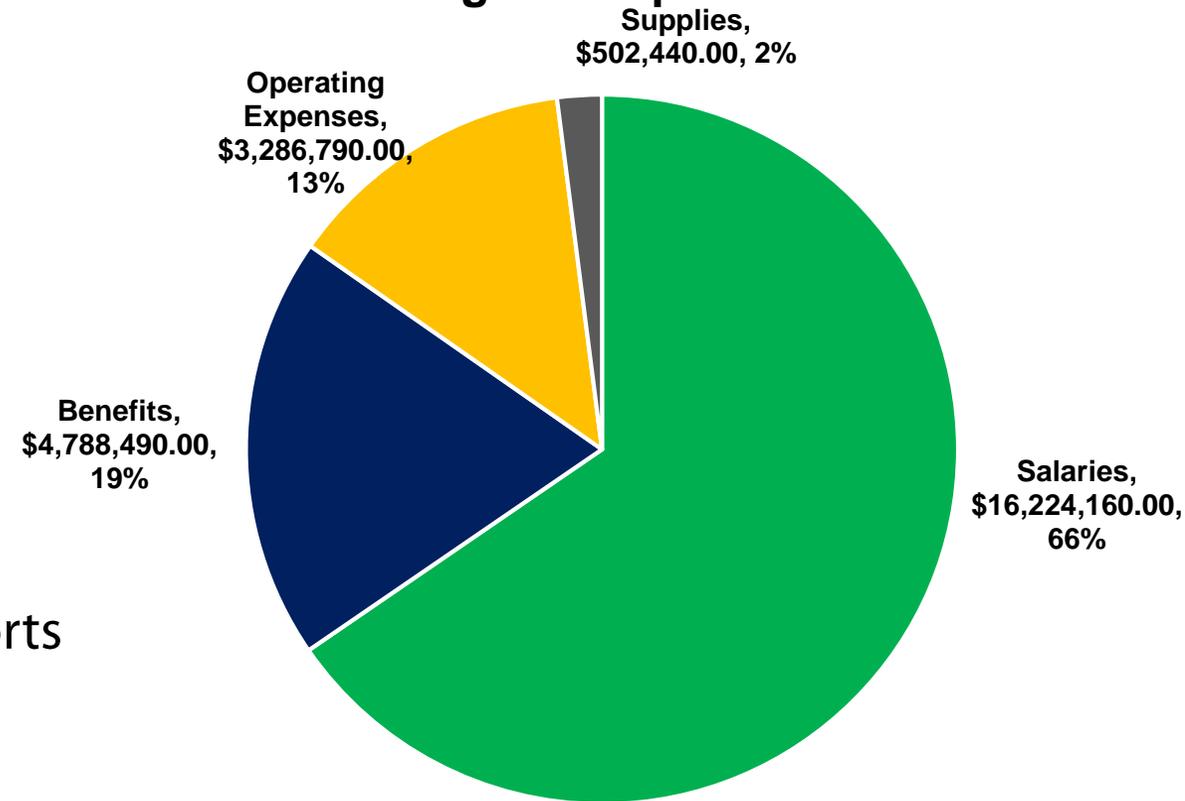




2024-2025 Budget

- Proposed 24-25 District Budget: \$24,801,880
- 0% increase over the current year
- Salaries and benefits increased by \$906,085 or 4.0%
- Student transportation is 5% of total budget
- Right sizing of district given declining enrollment and consolidation of schools
- Many non-salaried costs were reduced
- The quality and level of services, programs, and supports will remain the same and/or continue to grow

Budget Components





2024-2025 Budget

	2022-2023 Actual	2023-2024 Budget	2024-25 Proposed	Increase/ (Decrease)	Percent Change
Salaries & Benefits					
Certified Salaries	\$ 11,192,280	\$ 11,976,020	\$ 11,534,790	\$ (441,230)	(3.7%)
Non-Cert. Salaries	4,029,740	4,310,050	4,689,370	379,320	8.8%
Sub-total Salaries	15,222,020	16,286,070	16,224,160	(61,910)	(0.4%)
Benefits	4,392,511	4,518,790	4,788,490	269,700	6.0%
Sub-total Salaries & Benefits	19,614,531	20,804,860	21,012,650	207,790	1.0%
Operating Expenses					
Prof & Tech Services	796,629	829,030	825,050	(3,980)	(0.5%)
Purchased Property Services	98,578	91,500	88,500	(3,000)	(3.3%)
Repairs	110,571	63,050	70,120	7,070	11.2%
Tuition	390,494	271,000	104,500	(166,500)	(61.4%)
Insurance	87,211	89,760	100,000	10,240	11.4%
Other Purchased Services	1,567,424	1,703,020	1,689,440	(13,580)	(0.8%)
Instructional Supplies	205,549	273,780	290,110	16,330	6.0%
School & Library Books	78,944	66,660	53,430	(13,230)	(19.8%)
Office Supplies	27,695	33,220	30,170	(3,050)	(9.2%)
Energy	303,080	280,000	280,000	-	
Building Supplies	44,829	36,000	36,000	-	
Other Supplies	161,196	106,550	92,730	(13,820)	(13.0%)
Equipment & Furniture	109,594	118,950	95,180	(23,770)	(20.0%)
Miscellaneous Exp & Fees	18,446	34,500	34,000	(500)	(1.4%)
Transfers Out to Other Funds	385,000	-	-	-	-
Sub-total Operating Expenses	4,385,240	3,997,020	3,789,230	(207,790)	(5.2%)
Total Expenditures	\$ 23,999,771	\$ 24,801,880	\$ 24,801,880	\$ -	



Staffing Changes

- Declining Enrollment
- BOE Class Size Guidelines
- Scheduling Efficiencies due to consolidation
- Retirements/Attrition

Certified Staffing

The following certified FTE (full time equivalency) positions have been reduced due to decreased enrollment:

- 1.0 FTE Kindergarten Teacher (reduced during 23-24 school year)
- 1.0 FTE First Grade Teacher (reduced due to projected enrollment)
- 0.6 FTE Elementary Art Teacher (vacant during 23-24 school year)
- 0.25 FTE Elementary Music Teacher (vacant during 23-24 school year)
- 1.0 FTE Middle School 8th Grade Teacher (reduced due to projected enrollment)
- 1.0 FTE Middle School 6th Grade Teacher (reduced due to projected enrollment)
- 1.0 FTE Special Education Teacher (reduced due to projected enrollment and need)

The Middle School has identified need for additional academic intervention and instructional supports. Therefore, the following position has been added:

- 1.0 FTE Middle School Intervention & Instructional Coach

Summary of Proposed Changes:

Reduce 5.85 FTE Teachers
Add 1.0 FTE Teacher
Total Reduction 4.85 FTE Teachers

Non-Certified Staffing

The following non-certified FTE (full time equivalency) positions will be reduced:

- 4.5 FTE Paraeducators (unfilled vacancies)

Total Reduction 4.5 FTE Non-Certified Positions



Efficiencies Due to School Consolidation

Reduction in overall ride times

Reduction in staffing

Decrease in energy costs

Cost Avoidance based on needed capital improvement projects with the three older buildings

Five Year Cost Avoidance	\$3,985,000
Ten Year Cost Avoidance	\$16,079,000
Total Cost Avoidance	\$20,064,000



PROJECTED FY 2024/25 MILL RATE - BREAKDOWN



IMPACT ON TAXPAYER – SUMMARY

SAMPLE TAX IMPACT – MEDIAN HOME¹

	Value	Taxes
10/1/23 Median Home Value	\$155,700	
Current Taxes	31.52 mills	\$4,908
Proposed Taxes	30.52 mills	\$4,752
Annual <u>Decrease</u>		\$156
Monthly <u>Decrease</u>		\$13

	MILL RATE
FY 2024 Adopted	31.52 mills
FY 2025 Proposed	30.52 mills
Difference (Decrease) vs. FY 2024	(1.0 mill)
Percent Change (Decrease)	(3.2%)

¹Median home price, 100% FMV value is \$222,429. \$155,700 reflects 70% or the assessed value.

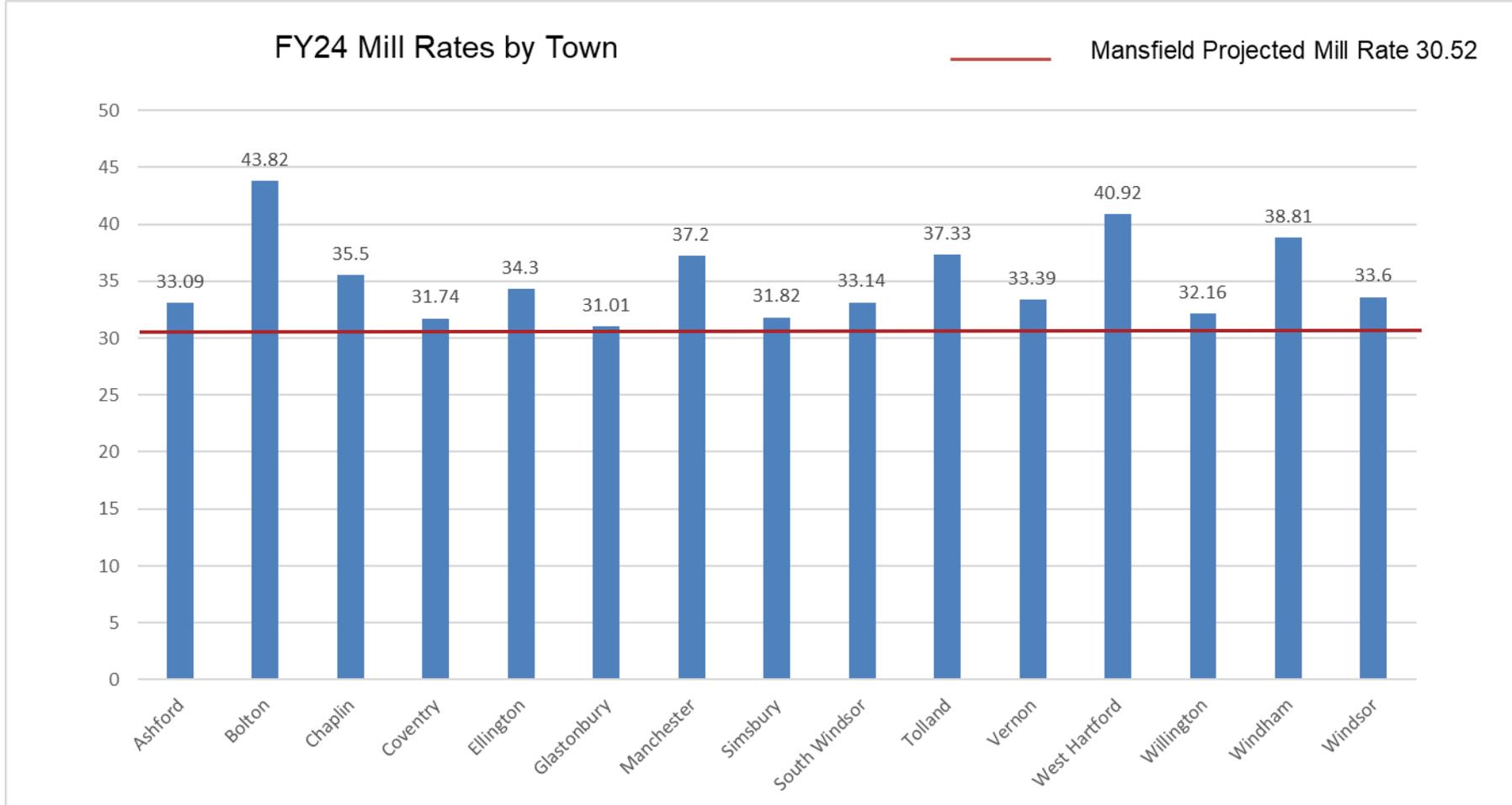


WHERE DO YOUR TAX DOLLARS GO?

	Amount	%
Education	\$2,655	55.9%
General Government (Incl. employee benefits)	\$ 575	12.1%
Other Financing Uses (includes capital)	\$ 567	11.9%
Public Safety	\$ 457	9.6%
Public Works	\$ 327	6.9%
Health & Welfare and Culture & Recreation	\$ 171	3.6%
Total	\$4,752	



COMPARATIVE MILL RATES



Mansfield Mill Rate

FY2024 = 31.52

FY2025 (projected) = 30.52

Comp. Town Average

FY2024 = 35.19

Difference = 4.67

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



FY 2024/25 BUDGET SUMMARY (RECAP)

- Provides funding to sustain service levels in all municipal operations, and **enhanced service in multiple areas**
 - Fire/EMS, Police, Public Works
- Modest YOY growth in the Grand List (1.27%)
- Assumes modest increases in state aid based on anticipated adjustments to state budget for FY 2025
- Projects a **decreased tax rate** of 1.0 mills (3.2%)
 - Mill rate of 31.52 would decrease to 30.52
- Meets contractual/non-discretionary obligations
- Continues pay-as-you-go capital plan (growing investment)
- Preserves a healthy/desired fund balance in the GF



ELECTED & APPOINTED OFFICIALS

Town Council

Antonia Moran, Mayor

Ben Shaiken, Deputy Mayor

Sam Bruder

Brian Coleman

Carlita Cotton

Chris Kueffner

David Litrico

Ronald Schurin

Bill Tomecko

Ryan Aylesworth, Town Manager

Maria Capriola, Chief of Shared Services & Admin.

Amanda Backhaus, Director of Finance

Board of Education

Kathleen Ward, Chair

Susannah Everett, Vice Chair

Martha Kelly, Secretary

Edith Allison

Gregory Cecil

Sabrina Hosmer

April Morin

Katherine Paulhus

Jeannette Picard

Peter Dart, Superintendent of Schools



DEPARTMENT HEADS AND ADMINISTRATORS

Director of Bldg & Housing Inspection, Mike Ninteau

Director of Facilities Management, Bill Trietch (Acting)

Director of Human Services, Leslie McDonough (Acting)

Director of Information Technology, Jaime Russell

Director of Library Services, Devon Andrews

Director of Parks & Recreation, Jay O'Keefe

Director of Planning & Development, Jenn Kaufman

Director of Public Works, John Carrington

Fire Chief, John Roache

Town Clerk, Sara-Ann Chaine

Animal Control Officer, Noranne Nielson

Director of Teaching & Learning, Candace Morell

Director of Special Education, Dr. Shamim Patwa

MES Principal, Kate McCoy

MES Asst. Principal, Rebecca Granatini

MMS Principal, Larry Barlow

MMS Asst. Principal, Danielle Vliet

EHHD Director, Rob Miller

MDP Exec. Director, Cynthia van Zelm (former)



A NOTE OF APPRECIATION...

Preparation of the budget requires a great deal of time and effort. The Town Council and Mansfield Board of Education would like to thank our Town Manager, Superintendent of Schools, Chief of Shared Services and Administration, Finance Director and entire Finance team, department heads and administrators 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, 2024 to June 30, 2025 in the amount of **\$53,890,994** which proposed budget was adopted by the Council on April 25, 2024, 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, 2024 to June 30, 2025 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 Budget for fiscal year July 1, 2024 to June 30, 2025 in the amount of **\$6,843,150** 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, 2024 to June 30, 2025 in the amount of **\$6,352,950** be adopted.