



TOWN MANAGER'S PROPOSED BUDGET Fiscal Year 2025/26

March 24, 2025



UPCOMING BUDGET MEETING DATES

Date	Topics include:	Time
March 27, Thursday	Public Information Session #1 – Town Manager's Budget	6:00pm
March 31, Monday	General Gov't. Public Safety, Health & Welfare, Culture & Recreation, Town-wide	6:00pm
April 3, Thursday	Public Works, Enterprise Funds, Other Funds, Capital	6:00pm
April 7, Monday	Board of Education, Shared Service Departments	6:00pm
April 14, Monday	Public Hearing – Submit for Regular Meeting	7:00pm
April 21, Monday	Discussion of Flagged Items	6:00pm
April 24, Thursday	Budget Discussion and Adoption of Budget	6:00pm
April 28, Monday	Adoption of Budget – if needed	6:00pm





GUIDING VALUES & PRINCIPLES (*Mansfield Tomorrow*)

- High-Quality Municipal Services
- Community Resilience & Sustainability
- Open Space and Agricultural Land Protection
- Economic Vitality/Development
- Cultural Offerings and Amenities
- Multi-Modal Transportation Alternatives
- Sense of Place & Quality of Life
- Financial Stewardship & Affordability
- Best Schools in the Region

Help Shape Mansfield's Future!
Take the Survey! Join the Conversation.
 The Plan of Conservation and Development (POCD) outlines Mansfield's vision for the future. The Town is in the process of updating the Plan to respond to current needs and issues.

Join us at the public workshop!
 Saturday, April 5th 9:30 AM
 Mansfield Middle School
 205 Spring Hill Rd
 Storrs, CT 06268
 Need a ride to the public workshop?
 Contact us at 860-429-3330

Take the survey for the chance to win a \$25 gift card to a local business!

Visit MansfieldTomorrow.org or scan the QR code to take the survey. Paper surveys are available.
 Questions? Call 860-429-3330 or email MansfieldTomorrow@MansfieldCT.org

Visit MansfieldTomorrow.org to learn more



ADDITIONAL AREAS OF ONGOING FOCUS

- Addressing Deferred Infrastructure Maintenance
- Public Safety
- Stakeholder Engagement, Customer Service, and Accessibility
- Community Planning & (Affordable) Housing Development
- Municipal Buildings/Facilities
- Town-University Relations



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:** public 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

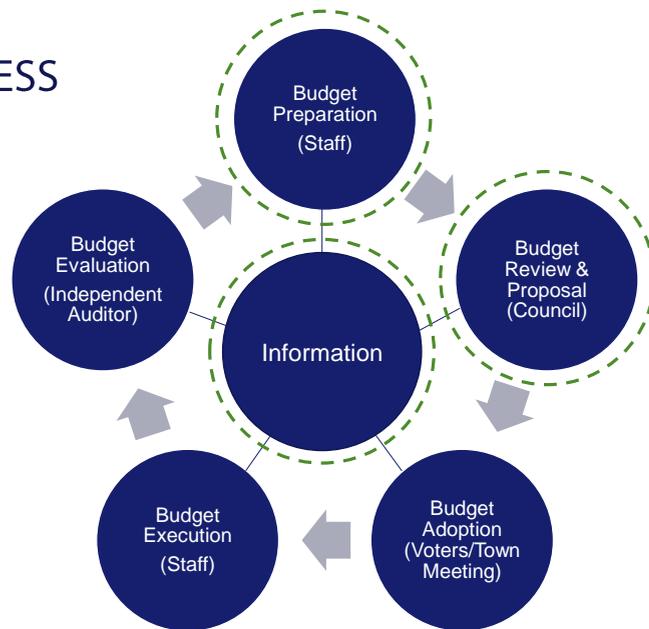


MUNICIPAL BUDGETING

- 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/FISCAL GOALS AND OBJECTIVES

- Maintain or enhance the quality of current programs and services
- Wisely use/leverage state aid funding (anticipated modest YOY increase)
- Maintain pay-as-you-go capital plan
- Preserve/sustain the General Fund's presently healthy fund balance
- Minimize any increase to – and potentially lower – resident property tax obligations
- Achieve efficiencies (cost savings, digital access/transactions, etc.)
- Promote transparency and accessibility of local government
- Continue to plan for needed upgrades to municipal facilities and infrastructure
- Advance the priorities, goals and objectives of *Mansfield Tomorrow*
- Promote sustained local economic growth



PROPOSED FY 2025/2026 BUDGET - SUMMARY



UPFRONT "BOTTOM LINE"

- The proposed FY 2025/26 budget represents a 3.8% overall increase in the General Fund operating budget
 - The proposed budget funds several service improvements to further expand service quality and capacity
 - Increases in non-tax revenues are projected in multiple areas
 - Proposed budget includes a significant decrease to the Town's mill rate, primarily driven by the 2024 revaluation
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FY 2025/26 BUDGET “SNAPSHOT”

Budget	Amount
Town of Mansfield	\$30,470,850
Mansfield Public Schools	\$25,605,000
Region 19 Contribution	\$12,344,848
General Fund	\$68,420,698
Capital and Non-Recurring Fund	\$5,266,300
Capital Fund	\$8,710,000



FY 2025/26 BUDGET HIGHLIGHTS

- Provides funding to sustain service levels in all municipal operations, and **enhanced service in multiple areas**
 - Fire/EMS, Planning, Public Works, Library, Human Services, and Building & Housing
- Significant YOY increase in the Grand List due to growth and increased property values resulting from revaluation (46.94%)
- Assumes relatively stable state aid (modest overall increase) based on Governor’s proposed biennial state budget for FY 2026 and FY 2027
- Projects a **decreased tax rate** of 10.42 mills (34.1%)
 - Mill rate of 30.52 would decrease to 20.10
- Meets contractual/non-discretionary obligations
- Continues pay-as-you-go capital plan (growing investment)
- Preserves a healthy/desired fund balance in the GF



PROPOSED FY 2025/2026 BUDGET - REVENUES



REVENUES

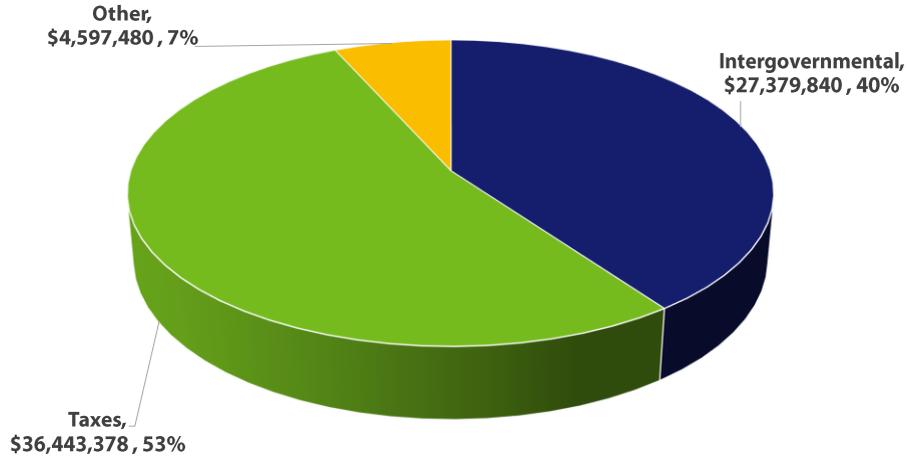
Types of Revenue:

- Taxes
- Intergovernmental (“State Aid”)
- “Other”
 - Licenses & Permits
 - Charges for Services
 - Fines & Forfeitures
 - Miscellaneous Revenues
 - Transfers In from Other Funds
 - Use of Fund Balance



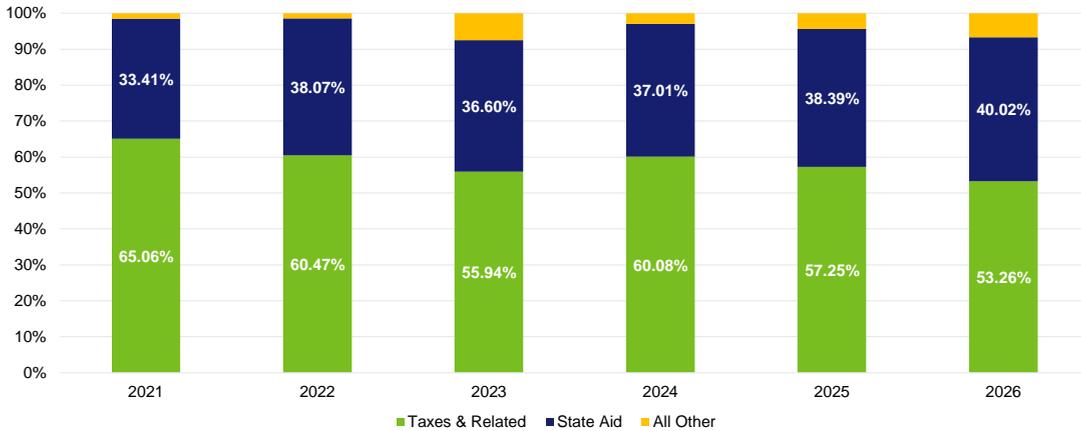
GENERAL FUND REVENUES

Total \$68,420,698



GENERAL FUND REVENUES

Five-Year Revenue Distribution Trend





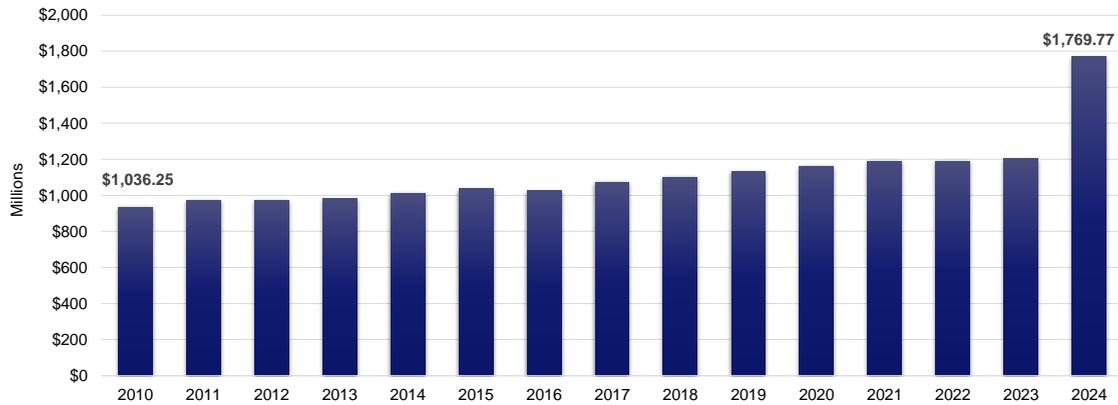
REVENUES – PRELIMINARY GRAND LIST

	10/1/2023	10/1/2024	Change	% Change
Real Estate	\$ 985,941,754	\$ 1,543,256,550	\$ 557,314,796	56.53%
Pers. Property	\$ 112,251,797	\$ 132,257,340	\$ 20,005,543	17.82%
MV	\$ 106,251,720	\$ 94,252,829	(\$ 11,998,891)	(11.29%)
Totals	\$1,204,445,271	\$1,769,766,719	\$565,321,448	46.94%



REVENUES

Net Grand List (Taxable)





"TAX-EXEMPT" GRAND LIST

	10/1/2023	10/1/2024	Change	% Change
State-Owned	\$ 1,692,445,166	\$ 2,451,709,200	\$ 759,264,034	44.86%
Non-State	\$ 122,449,825	\$ 198,194,025	\$ 75,744,200	61.86%
TOTAL	\$ 1,814,894,991	\$ 2,649,903,225	\$ 835,008,234	46.01%

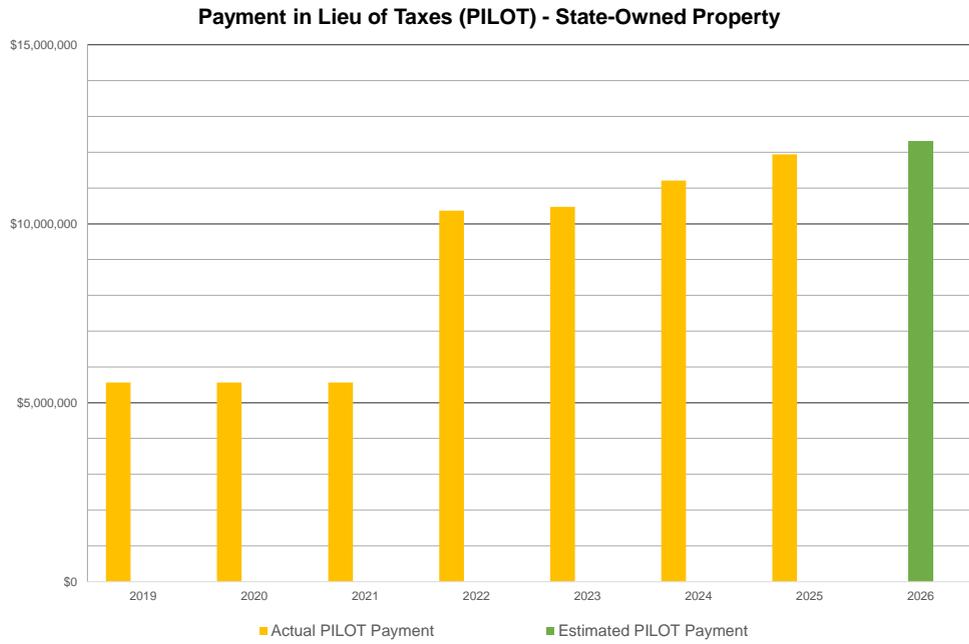


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REVENUE OUTLOOK - INTERGOVERNMENTAL

- The Governor's proposed biennial state budget for FY2026 and FY2027 include noteworthy increases in Mansfield's allocation of state aid relative to what the Town budgeted in certain categories in FY2025.
 - Payment in Lieu of Taxes (PILOT) – \$12,319,342 (\$379K or 3.2% increase)
 - Supplemental Revenue Sharing – \$3,291,730
 - Pequot Grant – \$179,151
 - Town Aid Road – \$417,525
 - Local Capital Improvement Program (LoCIP) – \$313,778
 - Municipal Grants-in-Aid – \$6,841
 - Education Cost Sharing (ECS) – \$11,693,596 (\$1.9M or 19% above FY25 budget)
 - **TOTAL → \$28,221,964 (\$2.3M or 8.8% above budgeted FY25 levels)**

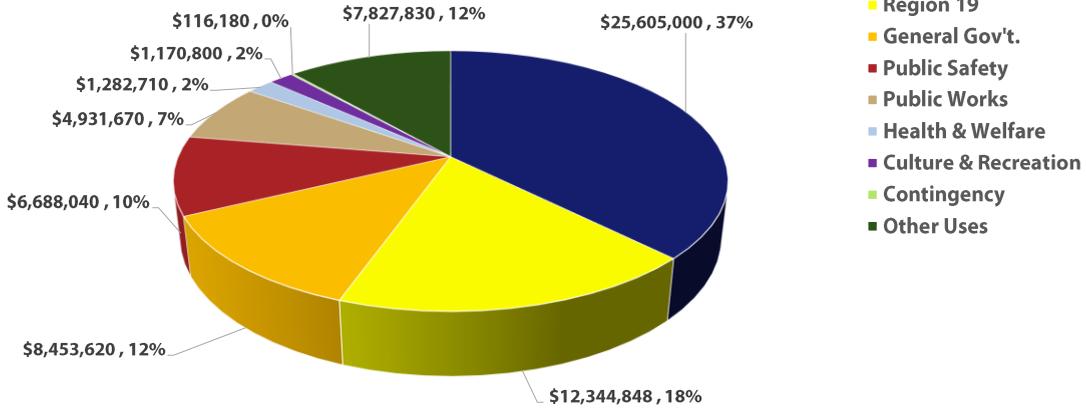


PROPOSED FY 2025/2026 BUDGET - EXPENDITURES



GENERAL FUND EXPENDITURES

Total \$68,420,698



EXPENDITURE BUDGET – WITH SERVICE IMPROVEMENTS

General Fund	FY 2024/25	FY 2024/25	\$ Change	% Change
<i>Municipal Operating</i>	\$22,739,114	\$23,970,850	\$1,231,736	5.4%
<i>Capital Contribution</i>	\$4,550,000	\$4,600,000	\$50,000	1.1%
<i>Debt Contribution</i>	\$1,800,000	\$1,900,000	\$100,000	5.6%
Total General Gov.	\$29,089,114	\$30,470,850	\$1,381,736	4.8%
Mansfield Public Schools	\$24,801,880	\$25,605,000	\$803,120	3.2%
Region 19	\$12,018,088	\$12,344,848	\$326,760	2.7%
General Fund Total	\$65,909,082	\$68,420,698	\$2,511,616	3.8%



BUDGET DRIVERS - SERVICE IMPROVEMENTS

- **Fire/EMS:** Two (2) additional FT Firefighter/EMTs (\$232,770) to be hired July 1, 2025
- **Building:** Upgrade one (1) Housing Inspector position from PT to FT (\$20,740)
 - Increase needed based on expected development throughout Town
- **Public Works:** One (1) FT Laborer in the Grounds Division to be hired March 1, 2026 (\$22,515) for additional trail maintenance
- **Planning:** One (1) FT Community Planner to be hired January 1, 2026 (\$64,800)
- **Human Services:** One (1) FT Prevention Worker to be hired September 1, 2025 (\$63,200) and one (1) PT Food Service Assistant effective January 1, 2026 (\$10,325)
 - Food Service Assistant has been previously funded through ARPA
- **Library:** One (1) PT Library Assistant (\$23,920) to be hired July 1, 2025

TOTAL COST OF PROPOSED SERVICE IMPROVEMENTS → \$438,270



EXPENDITURE BUDGET – WITHOUT SERVICE IMPROVEMENTS

General Fund	FY 2024/25	FY 2024/25	\$ Change	% Change
<i>Municipal Operating</i>	\$22,739,114	\$23,970,850 \$23,532,580	\$1,231,736 \$793,466	5.4% 3.5%
<i>Capital Contribution</i>	\$4,550,000	\$4,600,000	\$50,000	1.1%
<i>Debt Contribution</i>	\$1,800,000	\$1,900,000	\$100,000	5.6%
Total General Gov.	\$29,089,114	\$30,470,850 \$30,032,580	\$1,381,736 \$943,466	4.8% 3.2%
MPS	\$24,801,880	\$25,605,000	\$803,120	3.2%
Region 19	\$12,018,088	\$12,344,848	\$326,760	2.7%
General Fund Total	\$65,909,082	\$68,420,698 \$67,982,428	\$2,511,616 \$2,073,346	3.8% 3.1%



AREAS OF INCREASED EXPENDITURE

▪ Contracted Salary & Benefits (Existing Personnel)	\$ 509,691
▪ Service Improvements (Proposed Additional Personnel)	\$ 438,270
▪ Debt Service	\$ 100,000
▪ Energy Costs	\$ 60,800
▪ Building Maintenance and Contracted Services	\$ 68,410
▪ Shared Finance/IT Services	\$ 34,030
▪ GF Transfer to Capital (Continue pay-as-you-go)	\$ 50,000
▪ GF Transfer for Parks & Recreation	\$ 57,020



EMPLOYEE BENEFITS EXPENDITURE SUMMARY

▪ Employee Benefits Represent ~19.7% of Overall Town GF Budget	
▪ Factors Driving Changes in Employee Benefits Expenditures :	
○ Municipal Employee Retirement System (MERS)	\$ 78,500
○ Medical and Dental Insurance	\$ 46,575
○ Social Security/Medicare	<u>\$ 31,020</u>
Net Δ in Existing Employee Benefit Expenditures	\$ 156,095

NOTE: We recommend that the one-time \$350 wage payments being administered to eligible employees in FY 2025/26 – negotiated as part of the collective bargaining process – be funded using a portion of the anticipated year-end savings (surplus) from FY 2024/25





EXPENDITURE TRENDS

- Net Change in Mansfield Public Schools Budget - **\$803,120 or 3.2%**
 - Salary \$395,020
 - ❖ Staffing shifts resulting in a net increase of 0.25 FTE certified staff
 - ❖ Contractual increase
 - Benefits \$119,320
 - ❖ Increase in MERS of 10.3%
 - Operating Expenses \$288,780
 - ❖ Outplacement tuition increase \$164,000
 - ❖ Transportation increase \$167,590
 - ❖ Energy increase \$41,000

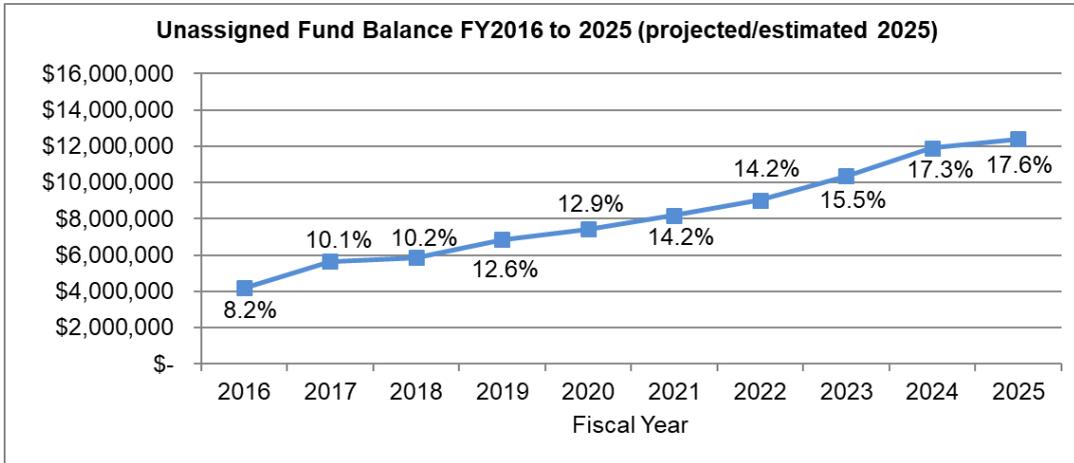


FUND BALANCE – WHAT EXACTLY IS IT?

- 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*)
- When revenues exceed expenditures at the end of a fiscal year, the “surplus” becomes part of (i.e., added to) fund balance within the corresponding fund
- Bond rating agencies recommend maintaining a minimum fund balance equivalent to 15-17% of the annual expenditure budget (GAAP basis)

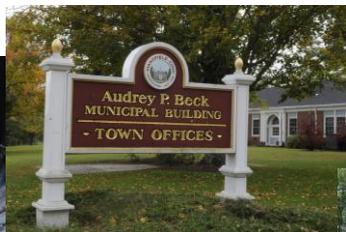


GENERAL FUND - FUND BALANCE (Policy Target = 17%)



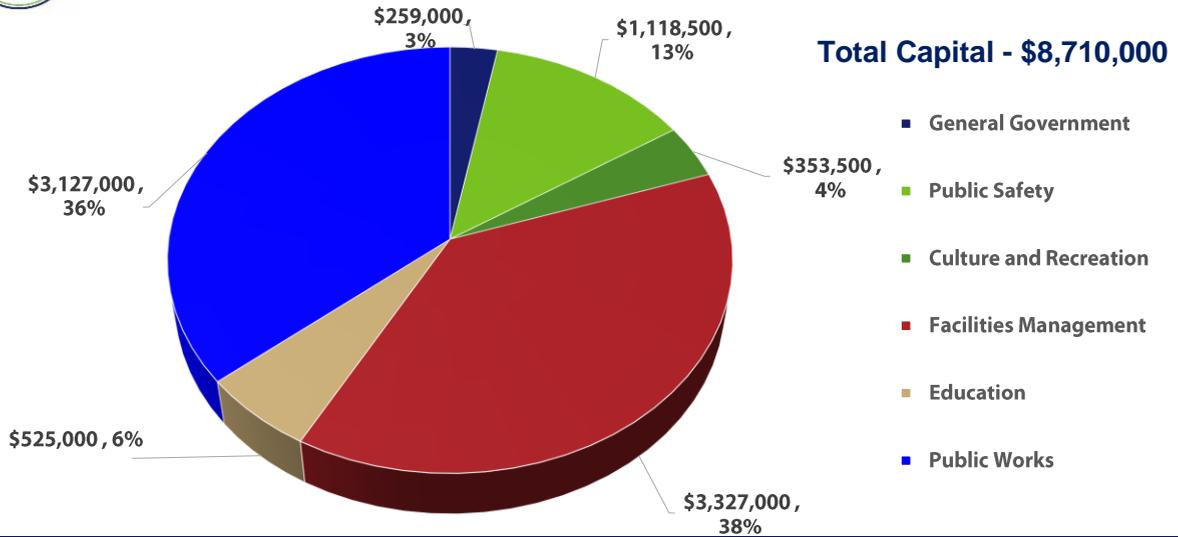
BUDGET DRIVERS – CAPITAL PROJECTS

- 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
- Grant/external funding will continually be pursued/used to help offset costs





INVESTMENTS IN CAPITAL IMPROVEMENT PROJECTS



CAPITAL PROJECTS FUND REVENUES

Sources of Funding	Amount	% of Total
Capital Nonrecurring Fund	\$5,266,300	36.5%
<i>General Fund Contribution</i>	\$4,600,000	
<i>Ambulance User Fees</i>	\$487,149	
<i>Pequot/Mohegan Grant</i>	\$179,151	
<i>Use of CNR Fund Balance*</i>	\$-	
Grants (LoCIP & Town Aid Road)	\$413,700	2.9%
Management Services Fund	\$40,000	0.3%
Capital Lease	\$490,000	3.4%
General Obligation Bond (Anticipated)	\$2,500,000	56.9%
Total Revenues	\$8,710,000	

* Estimated remaining CNR fund balance (after proposed use in FY2025/26 = \$823,679)



CAPITAL FUND MAJOR PROJECTS

- **Public Works (Total – \$3,127,000)**
 - Road drainage and resurfacing – \$2,000,000
 - ❖ Townwide road resurfacing – \$2,000,000 (annual)
 - Transportation projects (walkways, guiderails, bridges) – \$225,000
 - Vehicle/equipment replacements – \$647,000
 - Tree removal – \$100,000 (annual)
 - Streetlights – \$5,000
 - Engineering (Foot Bridge Replacement) – \$150,000 (partial funding)



CAPITAL FUND MAJOR PROJECTS (CONT'D)

- **Town Buildings (Total - \$3,327,000)**
 - Library roof and window replacements - \$158,000 (partial contribution)
 - New Animal Control facility (Phase 2 - Construction) - \$2,500,000
 - Improvements to Historic Town Hall - \$200,000
 - Public Works garage door replacement - \$60,000
 - Mansfield Community Center repairs - \$22,000
 - Mansfield Discovery Depot upgrades - \$35,000
 - Town-wide maintenance - \$241,000
 - Fire Station 307 repairs - \$85,000
 - Lions Park roof replacement - \$26,000



CAPITAL FUND MAJOR PROJECTS (CONT'D)

- **Culture & Recreation (Total - \$353,500)**
 - Mansfield Community Center fitness equipment and amenities - \$90,000
 - Playground improvements replacement and repair - \$50,000 (annual)
 - Invasive plant control and general park improvements - \$71,000 (annual)
 - Cost-of-service analysis for management - \$15,000
 - Bicentennial Pond improvements - \$127,500 (partial contribution)



CAPITAL FUND MAJOR PROJECTS (CONT'D)

- **Public Safety (Total - \$1,118,500)**
 - Replacement of Squad 407 - \$400,000 (partial contribution)
 - Ambulance 507 replacement - \$490,000
 - Self-contained breathing apparatus (SCBAs) - \$40,000
 - Personal protective equipment & life safety equipment - \$45,000
 - Generator replacement – Clover Mill - \$40,000
 - Communication equipment - \$20,500
 - SCBA washer - \$38,000
 - Upgrades to Forestry 307 - \$20,000
 - FIT Test Machine - \$15,000
 - Fire ponds and hydrants - \$10,000



CAPITAL FUND MAJOR PROJECTS (CONT'D)

- **General Government (Total - \$259,000)**
 - NW Mansfield Pedestrian Enhancements - \$150,000
 - File Digitalization and management - \$49,000
 - Municipal technology capital equipment - \$50,000 (annual)
- **Education/School Buildings (Total - \$525,000)**
 - Mansfield Middle School (MMS) renovations - \$350,000 (partial funding)
 - MMS boiler replacement - \$75,000
 - Education technology capital equipment - \$100,000 (annual)



CAPITAL PROJECT/YEAR-END REQUESTS – PRELIMINARY

- **Education**
 - MMS cafeteria renovations
- **Facilities**
 - Supplemental funding to address potential project budget shortfalls
- **Public Safety**
 - Upgrade in-house alarm systems at Station 207 and Station 307
 - Additional funding for Squad 407
 - Conceptual design for new fire station (Route 32 corridor/southwest)



CAPITAL PROJECT/YEAR-END REQUESTS – PRELIMINARY

- **Parks and Recreation**
 - Lenard Hall security access control front doors
 - MCC/Lenard Hall visual art facility enhancements
 - MCC storage closet (programming and administration)
- **Public Works**
 - Storrs Road multi-use trail (gap funding to be paired with federal funds)
 - South Eagleville pedestrian walkway improvements



BUDGET DRIVERS – GF TRANSFER TO PARKS & REC.

- COVID-19 precipitated changes in general public fitness and leisure habits that contributed to the Parks & Recreation Fund experiencing some prominent budget shortfalls in recent years.
- The aim is to realize annual surpluses by implementing new strategies and actions contained in the MP&R Master Plan and Financial Sustainability Strategy.
- The Town Council has expressed support for increasing the General Fund (GF) annual subsidy to the Parks & Recreation Fund to promote accessibility.
- Increased financial support from the GF (7.49% or \$57,020) in FY 2024/25 aligns with recommendations contained in the MP&R Master Plan and Financial Sustainability Strategy.



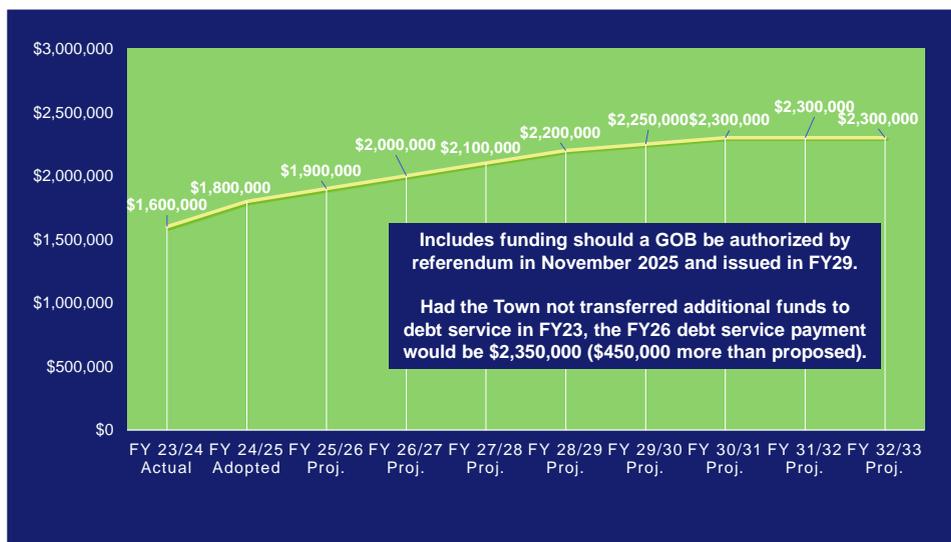


BUDGET DRIVERS – DEBT SERVICE

- The Town’s General Fund debt service obligations increased substantially (~\$600K) starting in FY 2022/2023 as we began to pay on the debt issued for the new MES and MMS roof/PV project (~\$15 million bonded; 20-yr payback)
- The budget reflects an increase of \$100,000 in debt service obligation.
- Had the Town not previously transferred additional funds to debt service using FY2023 surplus, the required FY 2025/26 debt service would be \$2,350,000 or \$450,000 above what is included in the Town Manager’s proposed budget.



BUDGET DRIVERS – DEBT SERVICE (CONT'D)





BUDGET DRIVERS – DEBT SERVICE (CONT'D)

- The proposed budget includes the issuance of a general obligation bond for **\$2,500,000 to replace the existing undersized/outdated animal control/shelter facility** (would require Nov. 2025 bond referendum).
 - Due to recent state regulatory changes, a new shelter must be operational by **January 1, 2029**.
- Need to plan for additional bonding in the future (i.e., FY2026/27) pending the outcome of municipal facilities planning relative to the **Senior Center and Municipal Services Campus** (Town Hall and Community Center).



PROJECTED FY 2025/26 MILL RATE - BREAKDOWN



IMPACT ON TAXPAYER – SUMMARY

SAMPLE TAX IMPACT – MEDIAN HOME¹

	Value	Taxes
10/1/23 ¹ Median Home Value	\$155,700	
FY2025 Taxes	30.52 mills	\$4,752
10/1/24 ² Median Home Value	\$251,800	
Proposed Taxes	20.10 mills	\$5,062
Annual Increase		\$310
Monthly Increase		\$26

	MILL RATE
FY 2025 Adopted	30.52 mills
FY 2026 Proposed	20.10 mills
Difference (Decrease) vs. FY 2025	(10.42 mill)
Percent Change (Decrease)	(34.1%)

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

²Median home price, 100% FMV value is \$359,714. \$251,800 reflects 70% or the assessed value.



WHERE DO YOUR TAX DOLLARS GO?

	Amount	%
Education	\$2,808	55.5%
General Government (Incl. employee benefits)	\$ 634	12.5%
Other Financing Uses (includes capital)	\$ 579	11.4%
Public Safety	\$ 495	9.8%
Public Works	\$ 365	7.2%
Health & Welfare and Culture & Recreation	\$ 181	3.6%
Total	\$5,062	



FY 2025/26 BUDGET SUMMARY (RECAP)

- Provides funding to sustain service levels in all municipal operations, and **enhanced service in multiple areas**
 - Fire/EMS, Planning, Public Works, Library, Human Services, and Building & Housing
- Significant YOY increase in the Grand List due to growth and increased property values resulting from revaluation (46.94%)
- Assumes relatively stable state aid (modest overall increase) based on Governor's proposed biennial state budget for FY 2026 and FY 2027
- Projects a **decreased tax rate** of 10.42 mills (34.1%)
 - Mill rate of 30.52 would decrease to 20.10
- Meets contractual/non-discretionary obligations
- Continues pay-as-you-go capital plan (growing investment)
- Preserves a healthy/desired fund balance in the GF



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: Budget2026@Mansfieldct.org
- Public comment will be accepted by surface mail and email (Pub_Comm@Mansfieldct.org) prior to the meeting



UPCOMING BUDGET MEETING DATES

Date	Topics include:	Time
March 27, Thursday	Public Information Session #1 – Town Manager’s Budget	6:00pm
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A NOTE OF APPRECIATION

The preparation of the annual budget requires a great deal of time and effort. I would like to thank our department heads and the following members of our staff team that have worked diligently to help assemble this year’s comprehensive budget book:

- Alicia Ducharme (Budget Manager)
- Amanda Backhaus (Finance Director)
- Maria Capriola (Chief of Shared Services and Administration)
- Additional Finance Staff
- Margaret Chatey (Communications Specialist)
- Kim Kowalyshyn

THANK YOU!