



## BUDGET WORKSHOP

### General Government, Public Safety, Health & Welfare, Culture & Recreation, Town-Wide & Transfers

March 31, 2025

Town Manager's Proposed FY 2025/26 Budget



## TONIGHT'S TOPICS FOR REVIEW/DISCUSSION

- General Government
  - Town-wide
  - Contingency
  - Other Financing Uses (Operating Transfers)
- Health and Welfare
- Culture and Recreation
- Parks and Recreation Fund
- Public Safety

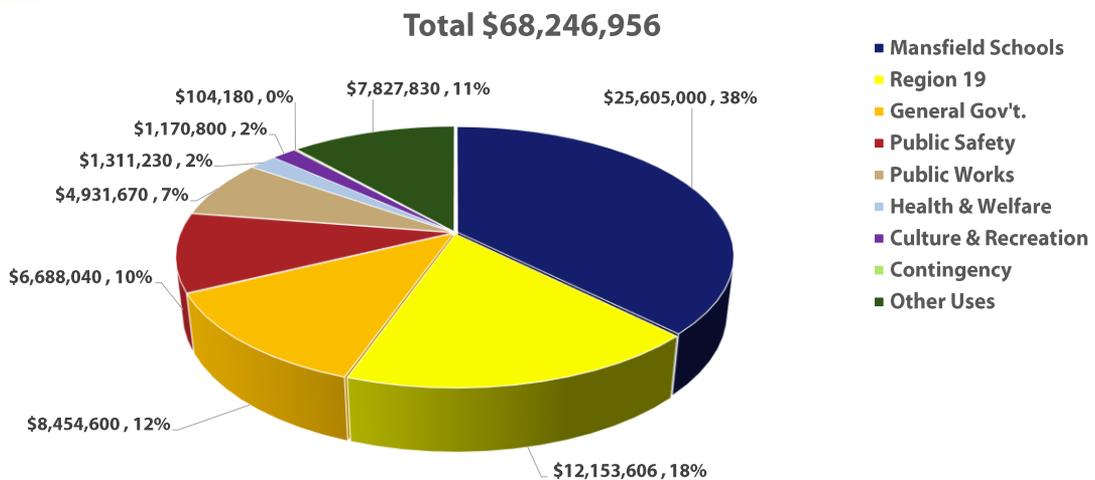


## FY 2025/26 BUDGET HIGHLIGHTS

- 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 10.50 mills (34.5%) due to revaluation
  - Mill rate of 30.52 would decrease to 20.00
- Meets contractual/non-discretionary obligations
- Continues pay-as-you-go capital plan (growing investment)
- Preserves a healthy/desired fund balance in the GF



## GENERAL FUND EXPENDITURES





## IMPACT ON TAXPAYER – SUMMARY

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

	Value	Taxes
10/1/23 <sup>1</sup> Median Home Value	\$155,700	
FY2025 Taxes	30.52 mills	\$4,752
10/1/24 <sup>2</sup> Median Home Value	\$251,800	
Proposed Taxes	20.00 mills	\$5,036
Annual Increase		\$284
Monthly Increase		\$24

	MILL RATE
FY 2025 Adopted	30.52 mills
FY 2026 Proposed	20.00 mills
Difference (Decrease) vs. FY 2025	(10.52 mill)
Percent Change (Decrease)	(34.5%)

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

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



## GENERAL GOVERNMENT SUMMARY (1 OF 2)

Department	FY 2024/25	FY 2025/26	\$ Change	% Change
Legislative	\$143,210	\$158,000	\$14,790	10.3%
Municipal Management	\$318,030	\$350,470	\$32,440	10.2%
Human Resources	\$268,900	\$274,130	\$5,230	1.9%
Town Attorney	\$81,500	\$119,000	\$37,500	46.1%
Probate Court	\$10,950	\$10,950	\$-	0%
Town Clerk	\$269,910	\$293,340	\$23,430	8.7%
General Elections	\$151,190	\$152,380	\$1,190	0.8%



## GENERAL GOVERNMENT SUMMARY (2 OF 2)

Department	FY 2024/25	FY 2025/26	\$ Change	% Change
Finance	\$1,166,980	\$1,222,600	\$55,620	4.8%
Information Technology	\$284,500	\$295,880	\$11,380	4.0%
Insurance	\$275,950	\$266,130	(\$9,820)	(3.5%)
Planning & Development	\$501,310	\$579,530	\$78,220	15.6%
Boards & Commissions	\$7,550	\$6,700	(\$850)	(11.3%)
Employee Benefits	\$4,484,914	\$4,725,490	\$240,576	5.4%
<b>Gen. Government Total</b>	<b>\$7,964,894</b>	<b>\$8,454,600</b>	<b>\$489,701</b>	<b>6.1%</b>



## GENERAL GOVERNMENT HIGHLIGHTS

- **Legislative (Town Council) – \$14,790 Increase**
  - Audit expense – \$12,980 Increase
  - Community events – \$2,000 Increase
- **Municipal Management (Town Manager' Office) – \$32,440 Increase**
  - Contracted salary adjustments (steps) – \$32,950 Increase
  - Adjustments to various non-wage line items – (\$510) Decrease
- **Human Resources – \$5,230 Increase**
  - Contracted salary adjustments (steps) – \$8,420 Increase
  - Educational reimbursement – (\$5,000) Decrease
  - Recruitment/background checks – \$1,500 Increase



## GENERAL GOVERNMENT HIGHLIGHTS – CONT'D

- **Town Attorney – \$37,500 Increase**

- Includes Town Attorney and Labor/Employment Attorney
- Increase due to greater need for litigation/contested matters, specifically for land use and housing matters
- Increase expected due to Fire Union contract negotiation

- **Probate Court – \$0, Level Funded**

- Towns – Coventry, Mansfield, Tolland and Willington
- Pro-rated share

- **Town Clerk – \$23,430 Increase**

- Contracted salary adjustments (steps) – \$21,460 increase

- **General Elections – \$1,190 Increase**

- Increase in staff wages of \$9,090 offset by a decrease in poll workers of \$5,540 and other misc. reductions of \$2,360 due to FY26 not being a presidential election.



## GENERAL GOVERNMENT HIGHLIGHTS – CONT'D

- **Finance – \$55,620 Increase**

- Includes: Office of the Revenue Collector, Office of the Assessor, Central Services, and Shared Financial Services
- Contracted salary adjustments (steps) – \$22,070 Increase
- Shared Finance (discuss @ April 7 Budget Workshop) – \$22,650 Increase
- Increase to postage and copier fees – \$7,620 Increase
- Professional and Technical for Assessor's office – \$2,440 Increase

- **Information Technology – \$11,380 Increase**

- Shared IT Increase (discuss @ April 7 Budget Workshop)



## GENERAL GOVERNMENT HIGHLIGHTS – CONT'D

- **Insurance (Liability, Auto and Property) – (\$9,820) Decrease**
  - Reflects current estimates and allocation of costs to other funds
- **Planning & Development – \$78,220 Increase**
  - Service improvement request: Community Planner who will serve as staff lead on affordable housing planning initiatives and assume responsibilities associated with CDBG project planning/administration – \$47,505 Increase
  - Contracted salary adjustments (steps) – \$30,350 Increase
- **Boards & Commissions – (\$850) Decrease**
  - Removal of board meeting clerk position (no longer used)



## GENERAL GOVERNMENT HIGHLIGHTS – CONT'D

- **Employee Benefits – \$240,576 (includes new positions) Increase**
  - Social Security, Social Security Alternative, and Medicare – \$53,953 Increase
  - Municipal Employees Retirement System (MERS) adjusted for salary/personnel changes and the proposed MERS employer contribution rates – \$131,820 Increase
  - Health Insurance – \$79,909 Increase
  - MDD Custodial Service Deduction – \$21,470 Decrease



## CONTINGENCY SUMMARY

Department	FY 2024/25	FY 2025/26	\$ Change	% Change
<b>Contingency (Total)* **</b>	<b>\$260,150</b>	<b>\$104,180</b>	<b>(\$155,970)</b>	<b>(60.0%)</b>

\*Funds estimated additional expenditures associated with labor contract negotiations

\*\*Following the Town Manager's presentation of his proposed FY 2026 budget on March 24, 2025, the Contingency budget was adjusted (\$12,000 decrease) to more accurately reflect need



## OPERATING TRANSFERS SUMMARY

Department	FY 2024/25	FY 2025/26	\$ Change	% Change
Other Operating—Senior Programs	\$15,000	\$15,000	\$0	0%
Other Operating—Revaluation	\$50,000	\$50,000	\$0	0%
Downtown Partnership	\$175,000	\$180,000	\$5,000	2.9%
Parks and Recreation Program Fund	\$760,810	\$817,830	\$57,020	7.5%
Debt Service	\$1,800,000	\$1,900,000	\$100,000	5.6%
Capital Projects	\$4,550,000	\$4,600,000	\$50,000	1.1%
Cemetery Fund	\$30,000	\$40,000	\$10,000	33.3%
Medical Pension	\$80,000	\$80,000	\$0	0%
Transit Services	\$150,000	\$145,000	(\$5,000)	(3.3%)
<b>Operating Transfers Total</b>	<b>\$7,610,810</b>	<b>\$7,827,830</b>	<b>\$217,020</b>	<b>2.9%</b>



## CAPITAL FUND MAJOR PROJECTS

- **General Government (Total – \$259,000)**
  - NW Mansfield Pedestrian Enhancements – \$150,000
  - File Digitalization and management – \$49,000
  - Municipal technology capital equipment – \$50,000 (annual)



## GENERAL GOVERNMENT, CONTINGENCY, AND OPERATING TRANSFERS BUDGET DISCUSSION



## HEALTH & WELFARE SUMMARY

Department	FY 2024/25	FY 2025/26	\$ Change	% Change
Health Regulation & Inspection	\$156,980	\$156,220	(\$760)	(0.5%)
Human Services*	\$1,077,330	\$1,082,510	\$5,180	0.5%
Grants to Area Agencies	\$70,000	\$72,500	\$2,500	3.6%
<b>Health &amp; Welfare Total</b>	<b>\$1,304,310</b>	<b>\$1,311,230</b>	<b>\$6,920</b>	<b>0.5%</b>

\* Following the Town Manager's presentation of his proposed FY 2026 budget on March 24, 2025, the Human Services budget was adjusted (\$28,520 increase) to correct an error in wages



## HEALTH & WELFARE HIGHLIGHTS

- **Health Regulation & Inspection – (\$760) Decrease**
  - Town's member share of EHHD operating budget (discuss @ April 3 Budget Workshop)
- **Human Services – \$5,180 Increase**
  - Reduction in two social worker positions (now in MBOE) – \$144,457 Decrease
  - Includes service improvement requests for a new Prevention Worker starting 9/1/25 (\$43,575) and to fund an existing ARPA grant funded PT Food Service Assistant starting 1/1/26 (\$9,980)
  - Contracted salary adjustments (steps) – \$61,671 Increase
  - Position restructuring to enhance veterans services and fundraising efforts; migrate CDBG staffing responsibilities (back) to the Planning and Development Department
  - Decrease of \$4,835 in non-wage expenditures spread through various line items
  - Fee Waivers – \$20,000 Increase based on upcoming proposal to adjust fee waiver household caps for inflation. Last adjustment was made in 2014.
- **Grants to Area Agencies – \$2,500 Increase**
  - Inflation adjustment (3.6%) to help ensure stability in the financial impact/value of grants awarded to social service agencies/nonprofits serving vulnerable populations in Mansfield



## HEALTH & WELFARE BUDGET DISCUSSION



### CULTURE & RECREATION

Department	FY 2024/25	FY 2025/26	\$ Change	% Change
Library Services	\$1,065,880	\$1,170,800	\$104,920	9.8%
Parks & Recreation*	--	--	--	--
<b>Culture &amp; Recreation Total</b>	<b>\$1,065,880</b>	<b>\$1,170,800</b>	<b>\$104,920</b>	<b>9.8%</b>

\*Mansfield Parks & Recreation is managed through a separate fund; Parks and Recreation Fund



## CULTURE & RECREATION HIGHLIGHTS

- **Library Services –\$104,920 Increase**
  - Service improvement to add a PT Library Assistant – \$23,110 Increase
  - Reallocated PT Substitute Position hours – (\$23,000) **Decrease**
  - Salary adjustments and steps – \$92,030 Increase
  - Adult materials (accelerating updates to collection) – \$10,950 increase
- **Mansfield Parks & Recreation is managed through a separate fund**
  - The General Fund budget includes a “Transfer Out” to Parks & Recreation Fund



## CULTURE & RECREATION BUDGET DISCUSSION



## PARKS & RECREATION FUND SUMMARY

	FY 2024/25	FY 2024/25 (Estimated Actuals)	FY 2025/26	\$ Change	% Change
<b>Revenues</b>	\$2,586,280	\$2,300,945	\$2,824,595	\$238,315	9.2%
<b>Expenditures</b>	\$2,693,670	\$2,391,646	\$2,839,026	\$145,356	5.4%
<b>Excess (Deficiency)</b>	(\$107,690)	(\$90,701)	(\$14,431)		



## BUDGET DRIVERS – GF TRANSFER TO PARKS & REC.

- Rising minimum wage has driven increases in recent FYs, including FY26
- The Parks & Recreation Fund has experienced operating shortfalls in recent years (FY22, FY23, FY24, and projected in FY25). We project a minimal decrease of fund balance (\$14,431) for FY26.
- The aim is to realize annual surpluses by implementing new strategies and actions contained in the MP&R Master Plan (in-progress) and Financial Sustainability Strategy.
- Town Council has previously expressed support for increasing the General Fund (GF) annual subsidy to the Parks & Recreation Fund.
- Increased financial support from the GF (7.5% or \$57,020) in FY 2025/26 aligns with preliminary recommendations contained in the MP&R Master Plan and Financial Sustainability Strategy.





## PARKS & RECREATION FUND HIGHLIGHTS

- **The Parks and Recreation Master Plan (November 2024)** identifies priorities, implementation strategies, and action steps for three primary master plan areas: Operational, Capital Improvement, and ADA Transition
  - **Financial Responsibility and Sustainability** (service categories, cost recovery goals, alternative revenues, metrics for evaluation)
  - **Maintaining Existing Facilities** (parks, buildings, playgrounds)
  - **Partnerships** (networks, mutually beneficial agreements, public/private sectors)
  - **Service Delivery** (quality, efficiency, common good, alternatives, market trends)
  - **Access and Equity** (community outreach, programs, facilities, ADA audit)
- The 2025-2026 proposed operational and CIP budget includes early stages of plan implementation.



## PARKS & RECREATION FUND HIGHLIGHTS

- **Community Center Membership Fee Increases**
  - The 2024 Master Plan recommended fee increases for membership and daily fees. Fees were last increased, January 1, 2020 by 5%.
  - The overall proposed average increases are:
    - 10% for Mansfield residents
    - 14% for Ashford-Willington
    - 17% for non-residents
  - A significant membership change would provide approximately 20% of fitness classes to be included in memberships at no additional charge.
  - A \$35 joining/processing fee would not be increased.
  - Daily drop in rate fees would increase by approximately 16% overall. The daily rates were last increased in 2017.
  - Proposed fee schedule adjustments will be presented to the Council later this spring (effective date of July 1, 2025).



### Mansfield Community Center Recommended Membership Rates

Pass Type	Current Rate	Consultant Proposed Rate	Staff Proposed Rate	Notes
Res-Ind Full Pay	401	429	429	
Res-Ind M2M	34.42	39	39	
Res-Ad/Ch Full Pay	432	644	469	age cut off change from 14 to 12.
Res-Ad/Ch M2M	37.08	59	43	age cut off change from 14 to 12.
Res-Family Full Pay	717	751	753	
Res-Family M2M	61.54	68	68	
Res- YAY - Full Pay	220		240	
Res- YAY M2M	19	29	22	
NR-Ind Full Pay	474	536	507	
NR-Ind M2M	40.69	49	46	
NR-Ad/Ch Full Pay	510	804	556	age cut off change from 14 to 12.
NR-Ad/Ch M2M	44	73	51	age cut off change from 14 to 12.
NR-Family Full Pay	833	938	893	
NR-Family M2M	71.5	85	80	
NR- YAY - Full Pay	220		295	
NR- YAY M2M	19	37	27	
AW-Ind Full Pay	432	Discontinue	468	
AW-Ind M2M	37.08	Discontinue	43	
AW-Ad/Ch Full Pay	474	Discontinue	512	age cut off change from 14 to 12.
AW-Ad/Ch M2M	40.69	Discontinue	47	age cut off change from 14 to 12.
AW-Family Full Pay	790	Discontinue	821	
AW-Family M2M	67.80	Discontinue	74	
AW- YAY - Full Pay	220		262	
AW- YAY M2M	19	37	24	



## PARKS & RECREATION FUND HIGHLIGHTS

- **Insurance Supported Membership Alternatives**
  - Assuming a minimum of 30% of active ISM's remain with MCC as traditional paying members, the estimated financial impact to FY 26 = +\$6,390 and FY 27= +\$23,290.
  - The following alternatives upon discontinuing ISM types are proposed for FY 26 and recommended to be concurrently implemented on January 1, 2026.
- 1. **Update the existing Mansfield fee waiver program cap** to adjust for inflation. Qualifying individuals/households could use fee waiver funds toward memberships.
- 2. **Implement a 10% Senior Discount (65+)** on Membership for Mansfield Residents.
- 3. **Existing ISM's 6-Month Discount** – To assist with retaining ISM's as regular members, offer a 15% discount for these members during the first 6 months of the transition.
- 4. **Establish a Silver Sneakers Flex Program** (classes only, not memberships) at the Mansfield Senior Center.



## MANSFIELD COMMUNITY CENTER MEMBERSHIP (as of January 1, 2025)

- 2,514 Memberships | 3,913 Members
- Member splits: 61% Mansfield Residents, 39% Non-residents
- 613 Active (minimum 1 use per month) Silver Sneaker and Renew/Active Insurance Supported Memberships (ISM's)
- By Membership Type:
  - 42% Family
  - 6% Adult/Child
  - 10% Individual
  - 2% YAY
  - 40% ISM's



\*Beginning in December 2023, Silver Sneaker members are now cancelled due to inactivity or change in insurance plans. Some renew under the Renew/Active Plan insurance plan.



## PROJECTED CHANGE OF MCC MEMBERSHIP

*Assuming a minimum of 30% current active ISM's remain with MCC as full paying individual or family memberships. \*Active ISM = attend minimum of 1X per month*

	<u>January 1, 2025</u>	<u>End of FY 2026</u>
Traditional paying memberships	959 (38%)	1,144 (84%)
Memberships with fee waiver	8 (0.3%)	24 (2%)
Insurance supported memberships	1,547 (62%)	184 (14%) (converted)
<b>Total</b>	<b>2,514</b>	<b>1,352</b>
<i>Total with active ISM's</i>	<i>1,580</i>	<i>reflected above</i>



## CHALLENGES AND OPPORTUNITIES

- Implementing recommended actions articulated in the MPRD Master Plan and Financial Sustainability Strategy.
- Navigating significant changes to Community Center Memberships (ISM's and fee increases).
- Improving accessibility to all and in furtherance of the Town's commitment to diversity, equity and inclusion.
- Allocation and expenditure of park asset improvements.
- Continuing to increase use of the Mansfield Community Center and Lenard Hall.



## CAPITAL FUND MAJOR PROJECTS

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



## PARKS AND RECREATION FUND DISCUSSION



## PUBLIC SAFETY SUMMARY

Department	FY 2024/25	FY 2025/26	\$ Change	% Change
Police Services	\$1,986,210	\$2,036,250	\$50,040	2.5%
Animal Control	\$158,310	\$170,980	\$12,670	8.0%
Fire Prevention	\$216,860	\$231,510	\$14,650	6.8%
Fire & Emergency Services	\$3,389,960	\$3,558,000	\$168,040	5.0%
Emergency Management	\$73,890	\$81,650	\$7,760	10.5%
Building Inspection	\$519,470	\$609,650	\$90,180	17.4%
<b>Public Safety Total</b>	<b>\$6,344,700</b>	<b>\$6,688,040</b>	<b>\$343,340</b>	<b>5.4%</b>



## PUBLIC SAFETY HIGHLIGHTS

- **Police Services – \$50,040 Increase**
  - Personnel wage increases and overhead costs per annual contract with CSP – \$40,640 Increase (includes funding for level staffing based on FY25 budget)
  - Estimated additional overtime cost – \$10,000 Increase
- **Animal Control – \$12,670 Increase**
  - Salary adjustments (steps and on-call rate) – \$12,670 Increase
- **Building Inspection – \$90,180 Increase**
  - Service improvement to increase housing inspector from PT (0.7) to FT (1.0) – \$16,470 Increase
  - Contracted salary adjustments (steps) – \$73,710 Increase



## PUBLIC SAFETY HIGHLIGHTS

- **Fire Prevention – \$14,650 Increase**
  - Contracted salary adjustments (steps) – \$9,650 Increase
  - Water hydrant maintenance – \$5,000 Increase based on CT Water pricing
- **Fire & Emergency Services – \$168,040 Increase**
  - Adds two FT Firefighter/EMTs (24 total) to help facilitate 6/5 staffing – \$164,000 Increase
  - Salary savings from anticipated retirements/changes in staffing – (\$171,530) **Decrease**
  - Contracted salary adjustments – \$110,010 Increase
  - Overtime – \$20,410 Increase reflects contracted rates and estimated hours
  - Training for new Firefighters – \$17,500 Increase
  - Supplies – \$11,670 Increase
- **Emergency Management – \$7,760 Increase**
  - Contracted salary adjustments (steps) – \$4,920 Increase
  - Equipment Repair – \$2,840 Increase



## CAPITAL FUND MAJOR PROJECTS

- **Public Safety (Total – \$1,118,500)**
  - Replacement 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



## PUBLIC SAFETY BUDGET DISCUSSION

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### 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](mailto:Budget2026@Mansfieldct.org)
  - Public comment will be accepted by USPS mail prior to the meeting or by email to: [Pub\\_Comm@Mansfieldct.org](mailto:Pub_Comm@Mansfieldct.org)
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## UPCOMING BUDGET DATES

Date	Topics include:	Time
April 3, Thursday	Public Works, Other Funds	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
May 5, Monday	Region 19 Annual Meeting on Budget	7:00pm
May 6, Tuesday	Region 19 Budget Referendum	All day
May 8, Thursday	Public Information Session #2 (Council Adopted Budget)	5:15pm
May 14, Tuesday	Annual Town Meeting	7:00pm

\*Meetings will be held remote via Zoom or in Conference Room B