



ANNUAL TOWN MEETING TOWN COUNCIL FY2025/26 ADOPTED BUDGET

May 13, 2025





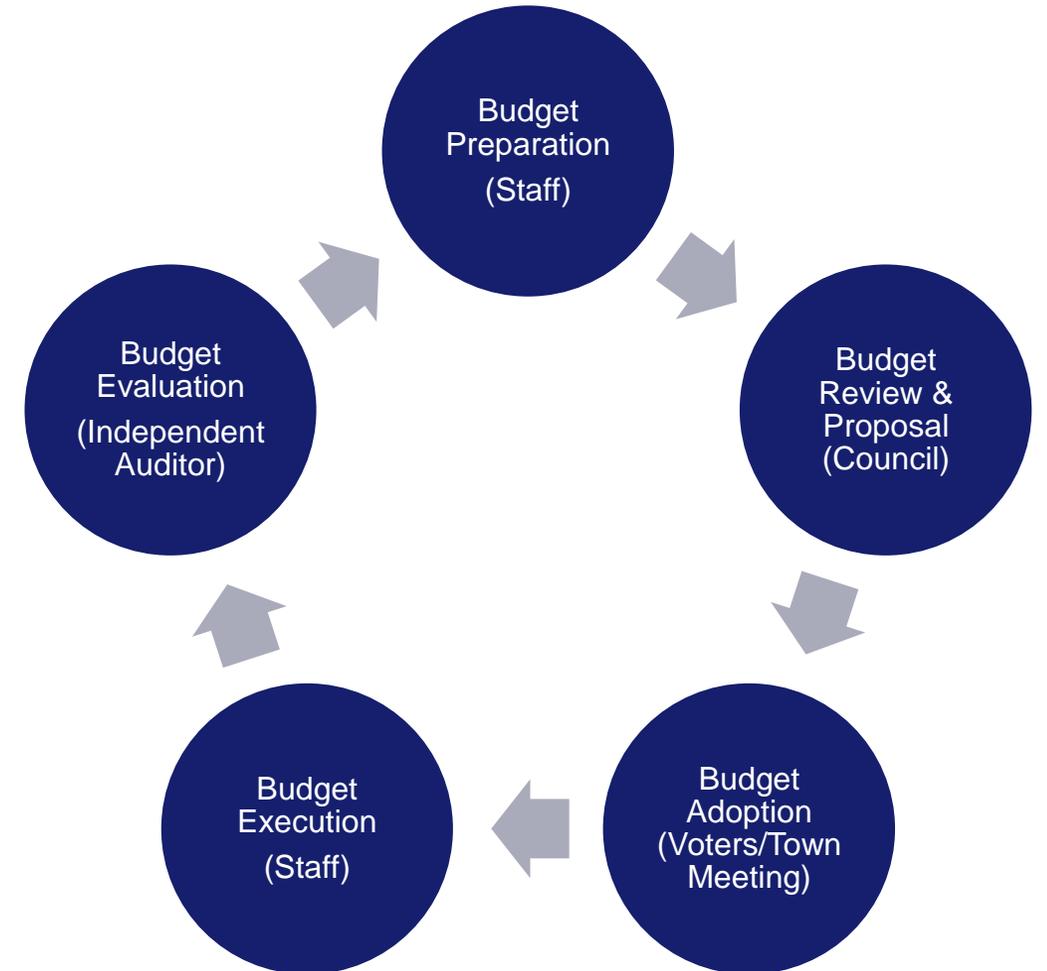
MUNICIPAL SERVICES

- **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
- CT municipalities operate under a fiscal year that runs July 1-June 30





TOWN COUNCIL FY 2025/26 ADOPTED BUDGET "SNAPSHOT"

BUDGET	AMOUNT
Town of Mansfield	\$30,488,350
Mansfield Public Schools	\$25,605,000
Region 19 Contribution	\$12,153,606
General Fund	\$68,246,956
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 & Development, Public Works, Library, Human Services, and Building & Housing
- Assumes relatively stable state aid (modest overall increase) based on Governor's proposed biennial state budget for FY 2026 and FY 2027
- Meets contractual/non-discretionary obligations
- Continues pay-as-you-go capital plan
- Preserves a healthy/desired fund balance in the GF



REVALUATION

- Full revaluation completed for October 1, 2024
- Mandated by statute to be completed every 5 years
- To establish current fair market value of all real estate in order to eliminate inequities in assessment levels, and create an equitable distribution of taxes
- Average property assessment increases (Oct. 1, 2024 vs. Oct. 1, 2023)
 - Residential 55.3%
 - Commercial 60.2%
- To calculate your estimated taxes for FY26, take your assessed value multiplied by the proposed mill rate (20.00) and divide by 1,000
 - If your home is appraised for \$375,000 and assessed at \$262,500 (70% FMV):
$$\$262.50 \text{ (per \$1,000 in assessed value)} \times 20.00 \text{ (mill rate)} \rightarrow \$5,250$$



REVENUES – GRAND LIST (TAXES)

	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	\$ 102,384,520	(\$ 3,867,200)	(3.64%)
Totals	\$1,204,445,271	\$1,777,898,410	\$573,453,139	47.61%

- *Preliminary value prior to Board of Assessment Appeal hearings.
- **The MV grand list has been updated from the original certified grand list to reflect the change in depreciation schedules adopted by the Council on March 14, 2025.



WHAT HAVE WE INVESTED IN?



COST DRIVERS OF EXPENDITURE INCREASES

- **Town Council commitment to expand Fire and Emergency Services**

- FY2021 Budget included 17 FT Fire/EMS staff
- Proposed FY2026 Budget includes funding for 26 FT Fire/EMS staff (representing a 52.9% increase vs. FY2021 levels)
- Significant capital contributions (FY21 \$293k, FY22 \$93k, FY23 \$153k, FY24 \$325k, FY25 \$380k, FY26 proposed \$1.118M)

- **Increased capital investment in roads**

- FY2021 Road resurfacing budget \$1,100,000
- Proposed FY2026 Budget includes \$2,000,000 (81.8% increase vs. FY2021)

- **Inflation**

- **Labor costs**

- Contractual salary increases
- Health insurance (63.7% increase from FY21)



INCREASED INVESTMENT WHILE STABILIZING TAXES

Fiscal Year	2020	2021	2022	2023	2024	2025
Grand List Year	2018	2019	2020	2021	2022	2023
Mill rate	31.38	31.38	31.38	30.38	31.52	30.52
Change	--	0	0	(1.00)	1.14	(1.00)
	--	0%	0%	(3.2%)	3.8%	(3.1%)

- Revaluations completed in fiscal year 2021 and 2026
- Average change in mil for the last 5 years (before the 2024 reval) = -0.5%
- 2024 Revaluation increases property values
 - Average increase in annual tax burden for residential property is 1.1%



HOW DOES THE TOWN PROVIDE TAX STABILITY WITH GROWING EXPENDITURES?

▪ Increased State Support

- Since FY21, Payment in Lieu of Taxes has increased 121% (\$6,752,830)
- Since FY21, Education Cost Sharing funds have increased 23.6% (\$2,233,870)

▪ Commercial Growth

- Results in increase to building permit fee revenue
 - ❖ Over \$2.5 million in the last 5 years
- Increase to taxable property that offsets tax increases to residents
 - ❖ The Standard, Redevelopment of Champagne Motors, Expansion of Graduate by Hilton, Eversource Utility Assets

▪ Interest Income

- FY21 interest rate = 0.03%
- Current interest rate = 4.87%



COST SAVINGS DUE TO SCHOOL CONSOLIDATION

- Significant expenditure reductions due to Elementary School consolidation
 - Elementary General Instruction
 - ❖ FY21 Budget \$4,129,040; FY26 proposed \$3,840,065 (7.0% decrease)
 - Elementary Principal Office
 - ❖ FY21 Budget \$704,430; FY26 proposed \$594,995 (15.5% decrease)
 - District-wide Energy
 - ❖ FY21 Budget \$530,690; FY26 proposed \$327,000 (38.4% decrease)

- Budget History
 - Average budget increase over the past 5 years = <1.0%

	FY21	FY22	FY23	FY24	FY25
Budget	\$23,467,540	\$24,006,080	\$23,963,290	\$24,801,880	\$24,801,880
Change	-0.72%	2.29%	-0.18%	3.50%	0.00%



ADOPTED FY 2025/2026 BUDGET - REVENUES

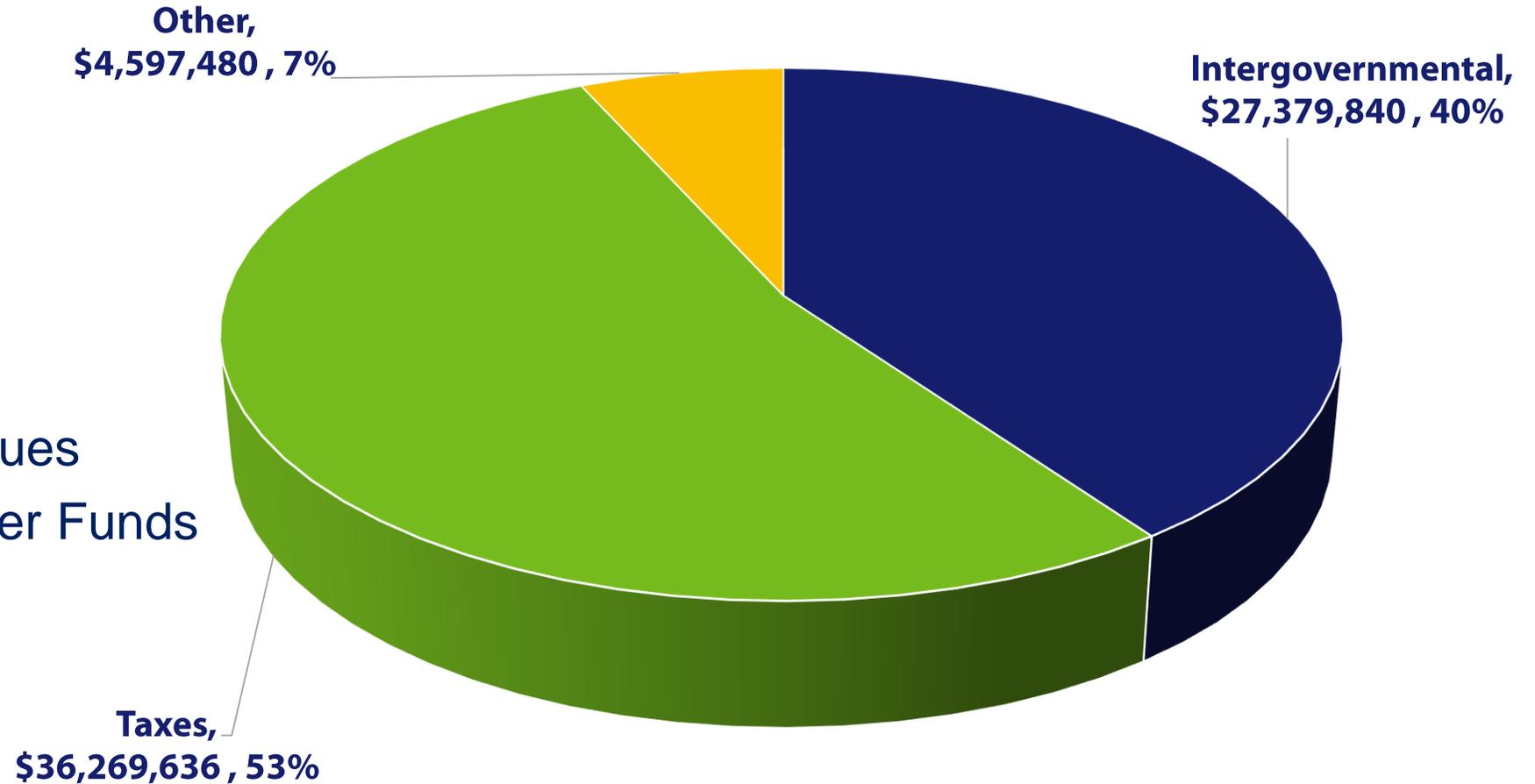


REVENUES

Total \$68,246,956

Types of Revenue:

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





GENERAL FUND REVENUE SOURCES

	FY 24/25 Adopted	FY 25/26 Proposed	<u>Increase/Decrease</u>	
			Amount	Percentage
<u>Revenues:</u>				
Taxes	\$ 37,418,167	\$ 36,269,636	\$ (1,148,531)	(3.1%)
Intergovernmental	25,093,400	27,379,840	2,286,440	9.1%
Other Revenues	2,847,515	4,332,480	1,484,965	52.1%
Appropriation of Fund Balance	550,000	265,000	(285,000)	(51.8%)
Total Revenues	<u>\$ 65,909,082</u>	<u>\$ 68,246,956</u>	<u>\$ 2,337,874</u>	<u>3.5%</u>

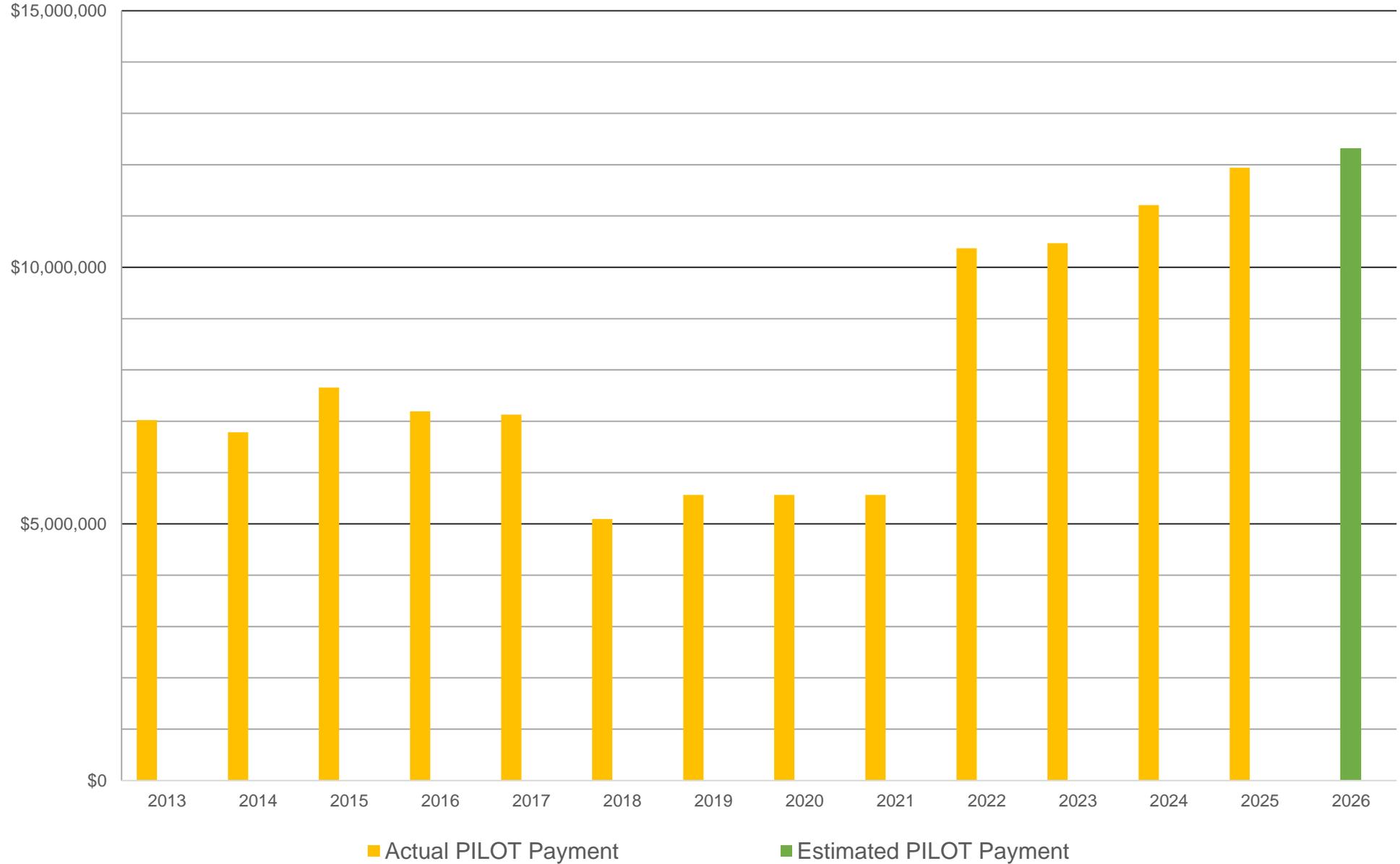


REVENUE OUTLOOK - INTERGOVERNMENTAL

- The adopted FY 2026 budget assumes that the YOY increase in Mansfield's state aid will be more than what the Town budgeted in FY2025 (particularly with regard to Education Cost Share funding).
 - This is more than the Town budgeted but not more than the Town received
- \$27,379,840 in total state aid, with primary sources coming from:
 - Payment in Lieu of Taxes (PILOT) - \$12,319,342 (3.2% increase)
 - Supplemental Revenue Sharing - \$3,291,730 (0% change)
 - Education Cost Sharing (ECS) - \$11,693,596 (19% increase vs. FY25 budgeted)



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



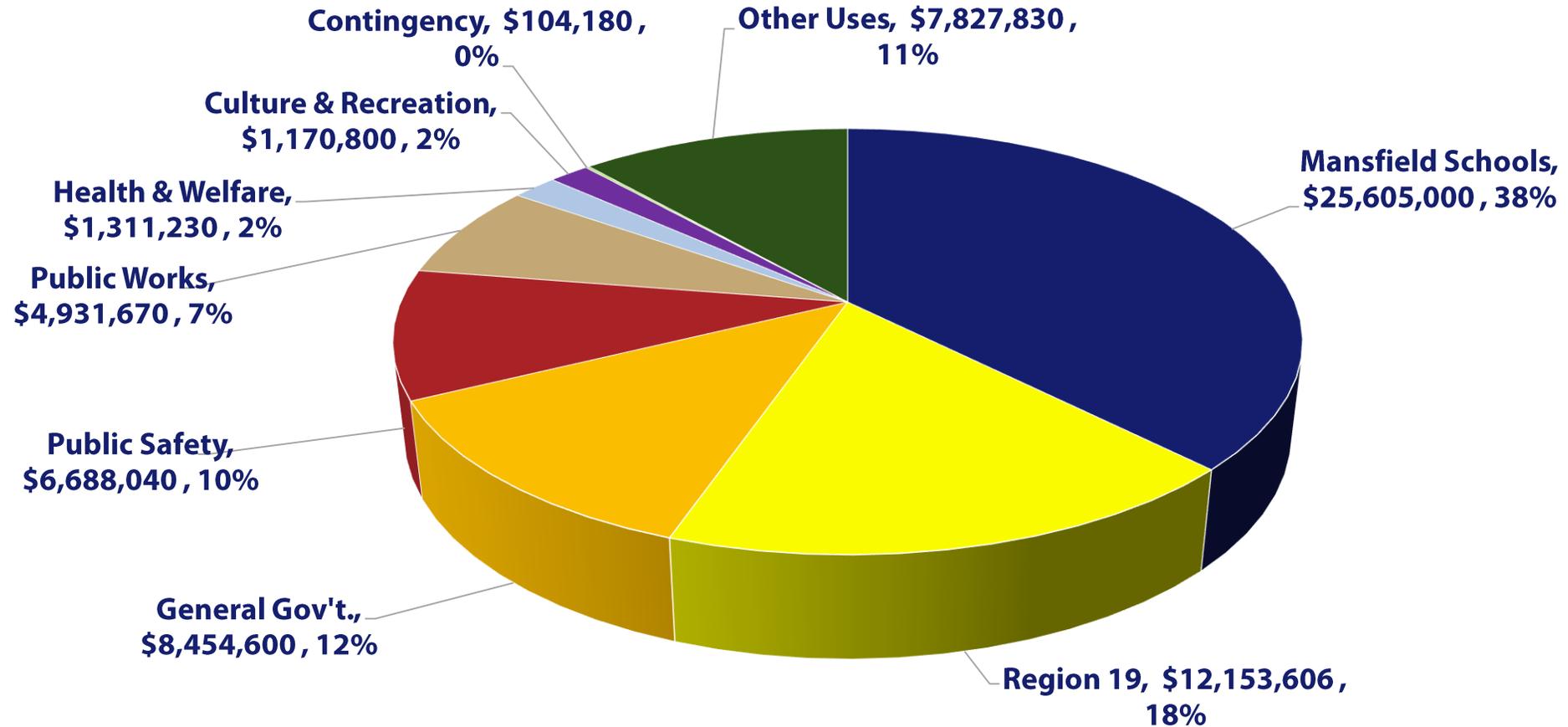


ADOPTED FY 2025/2026 BUDGET - EXPENDITURES



GENERAL FUND EXPENDITURES

Total \$68,246,956





ADOPTED FY 2025/26 EXPENDITURE BUDGET SUMMARY

General Fund	FY 2024/25	FY 2025/26	\$ Change	% Change
<i>Municipal Operating</i>	\$22,739,114	\$23,988,350	\$1,249,236	5.5%
<i>Capital Contribution</i>	\$4,550,000	\$4,600,000	\$50,000	1.1%
<i>Debt Contribution</i>	<u>\$1,800,000</u>	<u>\$1,900,000</u>	<u>\$100,000</u>	<u>5.6%</u>
Total General Gov.	\$29,089,114	\$30,488,350	\$1,399,236	4.8%
Mansfield Public Schools	\$24,801,880	\$25,605,000	\$803,120	3.2%
Region 19	\$12,018,088	\$12,153,606	\$135,518	1.1%
General Fund Total	\$65,909,082	\$68,246,956	\$2,337,874	3.5%



BUDGET DRIVERS

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



BUDGET DRIVERS – NEW STAFF

- **Fire/EMS:** Two (2) additional FT Firefighter/EMTs (\$232,770)
- **Building:** Upgrade one (1) Housing Inspector position from PT to FT (\$20,740)
- **Public Works*:** One (1) FT Laborer in the Grounds Division for additional parks, open space, and trail maintenance
- **Planning*:** One (1) FT Assistant Town Planner/Community Planner (\$64,800)
- **Human Services*:** One (1) FT Prevention Worker (\$63,200), one (1) PT Human Services Asst. (\$29,500), and permanent funding for one (1) PT Food Service Asst. currently funded by grant funding (\$10,325)
- **Library:** One (1) PT Library Assistant (\$23,920)

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

**Reflects partial year funding/delayed hire*



BUDGET DRIVERS – EMPLOYEE WAGES & BENEFITS

- Obligated/non-discretionary wage increases (\$510K)
 - Two successor collective bargaining agreements and a third in process
 - Staying competitive in current labor market
- Health insurance increases (\$47K)
- CT Municipal Employee Retirement System (CMERS) increases (\$78.5K)
- Social Security/Medicare increases (\$31K)



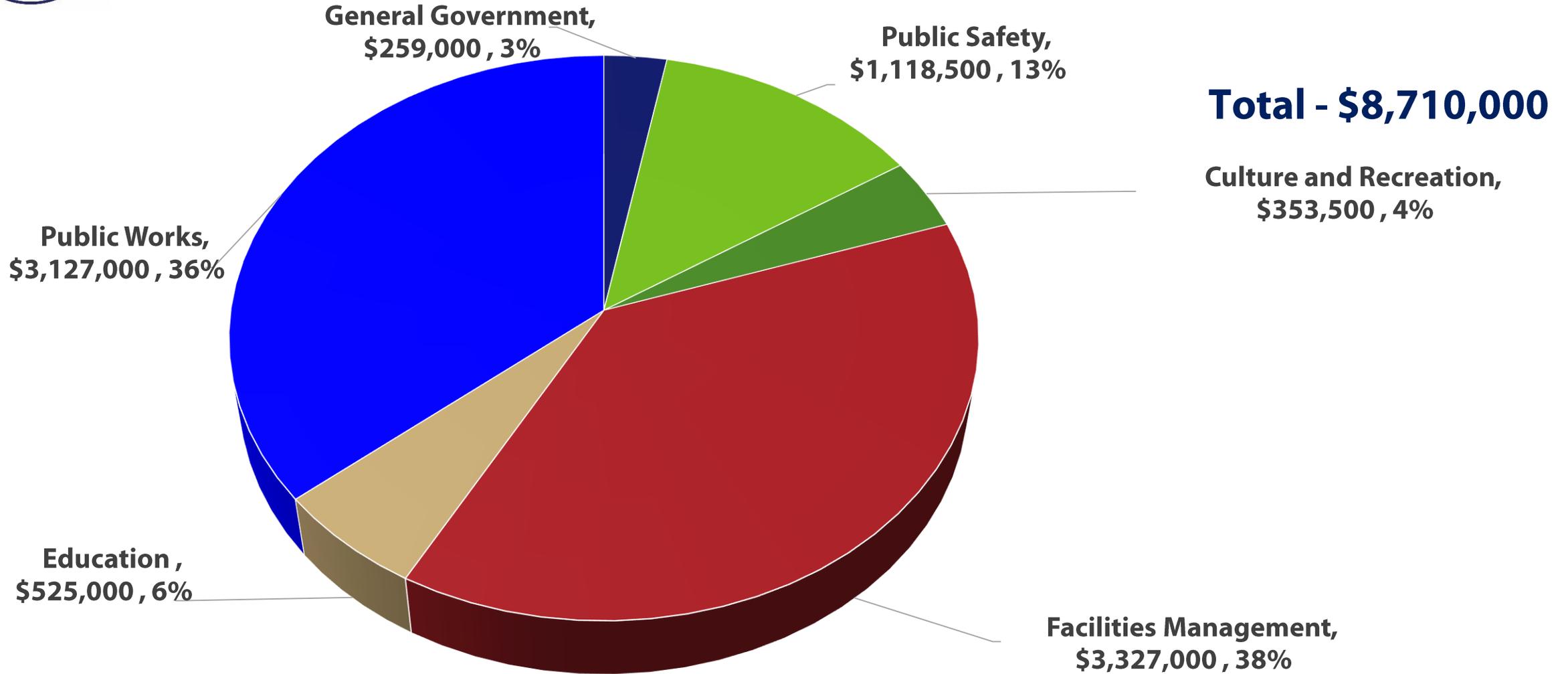
BUDGET DRIVERS – CAPITAL PROJECTS

- Progress on addressing deteriorated transportation infrastructure, aging municipal facilities, and barriers to accessibility
 - Road resurfacing and transportation projects
 - Ambulance and partial funding of Squad 407 Replacement
 - Repairs/Renovations to Middle School, Public Library, Historic Town Hall, MCC and MDD
 - Bicentennial Pond Improvements (Phase I)
 - Animal Control Facility Replacement





INVESTMENTS IN CAPITAL IMPROVEMENT PROJECTS





CAPITAL PROJECTS FUND SOURCES

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



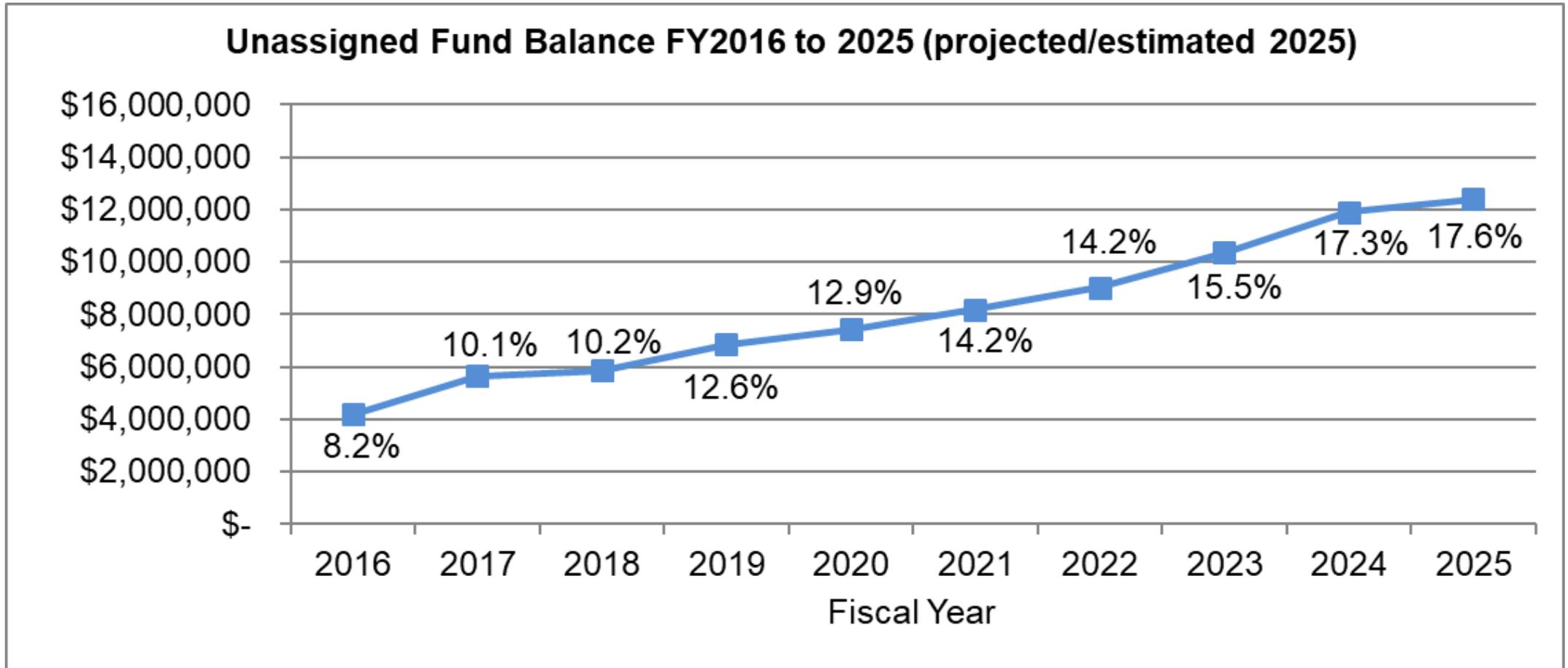
BUDGET DRIVERS – DEBT SERVICE





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

Fund balance is an accumulation of revenues less expenditures in a given governmental fund





MANSFIELD BOARD OF EDUCATION FY 2025/26 BUDGET



Board of Education

25-26 Budget Presentation

Town Meeting
May 13th, 2025



Foundation

Mission

Core Beliefs

District Development Plan

Key Drivers



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

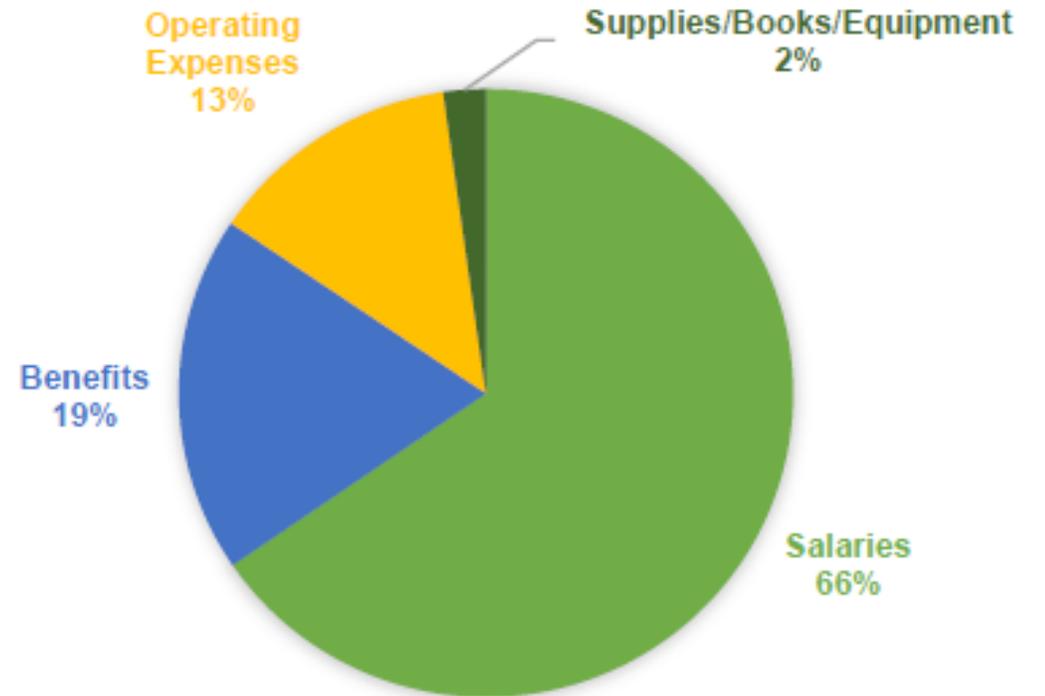
- Mansfield Elementary School (MES) ranked #11 in Best Elementary Schools in CT US News & World Reports
- Mansfield Middle School (MMS) ranked #20 in Best Middle Schools in CT US News & World Reports
- MES CSDE School of Distinction for High Growth in Mathematics for All & High Needs Students
- Increased Overall District Performance in Math
- Increased Overall District Growth in English/Language Arts
- Increased CSDE District Accountability Index by more than 4 points
- Decreased Student Chronic Absences by over 6%
- 4 MPS Educators named Fund for Teachers Fellows
- Increased Educator Diversity in Mansfield
- CT Teacher of the Year and National Teacher of the Year Finalist for National History Day Project
- CAS Assistant Principal of the Year 2025 Finalist
- MMS Math Team placed 2nd in National Math Team Competition
- CABE Communication Awards for Computer District Budget, Website, and Video Projects
- MMS CT History Day Regional Contest: 2 Outstanding Entry Awards and 3rd place Group Performance Award
- Increased number of Teacher Leaders & Staff Leadership Roles
- State Teacher of the Year participants, semifinalists, and finalists over multiple recent years
- Increased Field Trips, Enriching Experiences, and After School Activities
- Increased number of students participating in performing groups (strings, orchestra, band, chorus, theater)
- Launched new Full Day Pre-Kindergarten Program
- 4th Grade Bicycling Program launched in partnership with Bike Mansfield & EHHD





2025-2026 Budget

- Proposed 25-26 District Budget: \$25,605,000.
- 3.24% increase over the current year
- Salaries and benefits increased by \$514,340 and account for 85% of the budget
- Student Transportation is 5.25% of total budget
- Educational Supplies (paper, pencils, etc) make up less than 1% of total Supplies/books/equipment budget
- The quality and level of Services, Programs, and Supports will remain the same and continue to grow and improve





Budget Drivers

Major cost drivers include obligated salaries and benefits that represent 85% or \$21,621,990, of the proposed budget. Student transportation costs are 5% of the budget.

- Negotiated Salary Agreements
- Energy & Building Maintenance
- Inflation
- Contracted Services
- Special Education

Major Cost Drivers	Increased By
Salaries	\$395,020
Benefits	\$119,320
Transportation	\$167,590
Energy Cost	\$41,000
Outplacement Tuition	\$164,000
MMS Building Maintenance	\$20,500



Cost Saving Strategies

During the budget building process, factors such as enrollment, consolidation, and attrition are utilized as mitigating strategies while ensuring the quality of programs, services, performance, and innovation are maintained and/or increased. Mansfield leaders continued to “right size” the district, following Board of Education class size guidelines, aligning master schedules to best utilize staff, and looking for appropriate reductions or savings in consumable supplies. In addition, the budget strategically uses entitled federal and state grants (see below) as well as reoccurring fund balances to appropriately offset increases.

Major Cost Savings	Decreased By
Staffing	\$423,149
Teacher Leaders	\$10,400
Equipment & Repair	\$111,740
Outside Evaluations (Special Education)	\$15,000
Fuel Oil	\$5,000



Staffing

- Right Sizing based on Enrollment
- BOE Class Size Guidelines
- Scheduling Efficiencies
- Retirements/Attrition
- Needs/Data

Staffing is a major driver in the district budget and is adjusted each year to meet the goals of the district, the needs of students/staff, and reflect enrollment. The 25-26 staffing plan acknowledges decreased student enrollment by reducing three classroom positions while maintaining BOE Class size guidelines. Proposed staffing increases include two Social Workers that were transferred during the 24-25 school year from Mansfield Human Services to the Board of Education in addition to a Math Interventionist.

The following FTE (full time equivalency) positions are recommended reductions:

- 1.0 FTE 2nd Grade Teacher
- 1.0 FTE 7th Grade Teacher
- 1.0 FTE 8th Grade Teacher
- 0.5 FTE Enrichment (MMS)
- 1.0 FTE Behavior Technician (MES)

The following FTE positions are recommended staffing increases:

- 2.0 FTE School Social Workers (currently supported by Mental Health Grant and Town)
- 1.0 FTE Math Interventionist (MES)
- 0.5 FTE Technology Integration Specialist
- 0.25 FTE Music/Strings Educator (MES; currently on staff at 0.75 FTE)
- 1.0 FTE Board Certified Behavior Analyst (BCBA; MES)
- 0.3 FTE Paraeducator (MES; converting part time positions into 2.0 FTE paraeducator positions)



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	20.00 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%)

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	\$2,786	55.3%
General Government (includes employee benefits)	\$ 632	12.6%
Other Financing Uses (includes capital and debt service)	\$ 578	11.5%
Public Safety	\$ 494	9.8%
Public Works	\$ 363	7.2%
Health & Welfare and Culture & Recreation	\$ 183	3.6%
Total	\$5,036	



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 & Development, Public Works, Library, Human Services, and Building & Housing
- Assumes relatively stable state aid (modest overall increase) based on Governor's proposed biennial state budget for FY 2026 and FY 2027
- Projects a new mill rate of 20.00 mills (10.52 mill/34.5% decrease) after reval
- Meets contractual/non-discretionary obligations
- Continues pay-as-you-go capital plan
- 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, Mike Nintean
Director of Facilities Management, Mike Posocco
Director of Human Services, Jessica St. Louis
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, Steven Ferrigno



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 Mansfield Public Schools, Superintendent of Regional School District 19, 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, 2025 to June 30, 2026 in the amount of **\$56,093,350** which proposed budget was adopted by the Council on April 24, 2025, 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, 2025 to June 30, 2026 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, 2025 to June 30, 2026 in the amount of **\$8,710,000** 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, 2025 to June 30, 2026 in the amount of **\$5,266,300** be adopted.