Town of Mansfield
FY 2012/2013 Proposed Budget

Matthew Hart, Town Manager
Cherie Trahan, Director of Finance
Alicia Ducharme, Budget Analyst
Maria Capriola, Asst. to Town Manager

March 26, 2012
Budget Preparation and Analysis

• Approach to Budget
  – Maintain core services
  – Advance key Council goals and objectives
  – Allocate additional General Fund monies for fund balance and capital projects
FY ’13 Budget Overview

- General Fund
  - Town and MBOE $35,533,490
  - Region 19 Contribution $9,552,850
  - General Fund Total $45,086,340

- Capital Fund $1,735,840

- Capital & Nonrecurring Fund $1,562,210

1Includes a $1,304,210 transfer to the Capital Fund.
FY ’13 General Fund Revenues: $45,300,340 \(^1\)

1 Includes funding for Region 19 and $214,000 contribution to Fund Balance.

Notes: "Intergovernmental" includes PILOT and other state and federal funds. “Other” includes fees, licenses and other funds.
FY ’13 Revenue Outlook

- Grand List increases by .76% to $981,143,853
  - Real estate increases by .35%
  - Personal property increases by 1.24%
  - Motor vehicle increases by 5.67%
  - $201,933 generated in new revenue from Grand List growth
FY ’13 Revenue Outlook (cont’d)

- Non-tax revenue projected to increase by $300,240 or 1.6%
  - State revenue sharing program – increases $214,000
  - Education cost sharing grant – increases $81,700
Fund Balance

- Estimated Fund Balance at 06/30/2012 is $2,354,157 (5.22% of proposed budget)
- Rating Agencies recommend 10 – 15% of budget
- Proposed increase of $214,000 (9.1%) bringing total fund balance to $2,568,157
Fund Balance Ending June 30th FY '06-'17:
Actual and Projected

Year

Dollar Amount
$0 $1,000,000 $2,000,000 $3,000,000 $4,000,000 $5,000,000
FY '13 General Fund Expenditures: $45,086,340

Notes:
- "Town-wide" includes insurance and employee benefits.
- “Government Operations” includes energy costs for the Town.
- “Other” includes debt service and capital contribution.
## FY ’13 General Fund Expenditures

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Town</td>
<td>$13,829,750</td>
<td>$14,945,330</td>
<td>$1,115,580</td>
<td>8.1%</td>
</tr>
<tr>
<td>MBOE</td>
<td>$20,588,160</td>
<td>$20,588,160</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Region 19</td>
<td>$9,729,230</td>
<td>$9,552,850</td>
<td>-$176,380</td>
<td>-1.8%</td>
</tr>
<tr>
<td><strong>General Fund Total</strong></td>
<td><strong>$44,147,140</strong></td>
<td><strong>$45,086,340</strong></td>
<td><strong>$939,200</strong></td>
<td><strong>2.1%</strong></td>
</tr>
</tbody>
</table>

^1Does not include $214,000 contribution to Fund Balance.
FY ’13 Expenditure Trends

- **General Government**
  - $538,210 increase from the General Fund for capital projects (total of $1,014,210)
  - $132,970 increase for salaries (e.g. steps, reclassifications, Storrs Center related positions)
  - $70,080 for additional Trooper
  - $96,210 for Storrs Center related expenses
  - $124,120 increase in contingency
    - Firefighter negotiations
    - Wage re-openers
FY ’13 Expenditure Trends (cont’d)

- MBOE
  - $262,170 increase (1.87%) in MBOE salary costs
  - $199,770 decrease (5.99%) in MBOE employee benefit costs
  - $55,610 decrease (10.85%) in professional & technical services
  - $43,685 increase for mathematics textbook replacement
Expenditure Trends

General Fund Expenditures FY '96-'12:
Town Budget v. Total General Fund Budget

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Town Government</th>
<th>Total General Fund Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>1996</td>
<td>$10,000,000</td>
<td>$15,000,000</td>
</tr>
<tr>
<td>1999</td>
<td>$12,000,000</td>
<td>$18,000,000</td>
</tr>
<tr>
<td>2002</td>
<td>$14,000,000</td>
<td>$20,000,000</td>
</tr>
<tr>
<td>2005</td>
<td>$16,000,000</td>
<td>$22,000,000</td>
</tr>
<tr>
<td>2008</td>
<td>$18,000,000</td>
<td>$24,000,000</td>
</tr>
<tr>
<td>2011</td>
<td>$20,000,000</td>
<td>$26,000,000</td>
</tr>
</tbody>
</table>
FY ’13 Capital and Nonrecurring Fund: $1,562,210

- Capital and Nonrecurring Fund
  - $1,562,210 total budget including:
    - $1,304,210 transfer to capital fund
    - $175,000 transfer to management services fund
    - $58,000 transfer to compensated absences fund
      - Buy-out for accrued sick leave
    - $25,000 for property tax revaluation fund

- Changed funding source for Teen Center and Bicentennial Pond ($50k) from CNR Fund to General Fund
FY ’13 Capital Fund Revenues: $1,735,840

<table>
<thead>
<tr>
<th>FY 2013 Capital Budget Revenues</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>CNR transfer in¹</td>
<td>$1,304,210</td>
<td>75.1%</td>
</tr>
<tr>
<td>HUD Grant</td>
<td>$203,530</td>
<td>11.7%</td>
</tr>
<tr>
<td>LOCIP Grant</td>
<td>$180,000</td>
<td>10.4%</td>
</tr>
<tr>
<td>Other</td>
<td>$48,100</td>
<td>2.8%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$1,735,840</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

¹Includes General Fund, Ambulance Service Fees, & Pequot/Mohegan revenues.
**FY ’13 Capital Fund Expenditures:**

$1,735,840

<table>
<thead>
<tr>
<th>FY 2013 Capital Budget Expenditures</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Works</td>
<td>$ 760,000</td>
<td>43.8%</td>
</tr>
<tr>
<td>Public Safety</td>
<td>$ 320,000</td>
<td>18.4%</td>
</tr>
<tr>
<td>Community Development</td>
<td>$ 302,740</td>
<td>17.4%</td>
</tr>
<tr>
<td>General Government</td>
<td>$ 130,000</td>
<td>7.5%</td>
</tr>
<tr>
<td>Facilities Management</td>
<td>$ 125,000</td>
<td>7.2%</td>
</tr>
<tr>
<td>Community Services</td>
<td>$ 98,100</td>
<td>5.7%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$ 1,735,840</strong></td>
<td><strong>100.0%</strong></td>
</tr>
</tbody>
</table>
FY ’13 Capital Projects

- Major proposed projects include:
  - Transportation improvements - $510,000
  - Public works equipment - $230,000
  - HUD Community Challenge planning grant - $206,530
  - Replacement of ET507 - $200,000
  - Facility maintenance - $125,000
FY ’13 Capital Projects

General Fund Contribution to Capital: Baseline Needs v. Actual & Projected Contributions FY ’06–’18
Sample Tax Impact:
Mill Rate increase of .53 mills from 26.68 to 27.21 mills

Current Valuation – Median Home $ 169,080¹
New Taxes – Mill Rate 27.21 $ 4,600
Current Taxes – Mill Rate 28.68 $ 4,511
   Tax Increase $ 89
   Percentage Increase 1.98%

¹Median home price, 100% of assessed value is $241,543. $169,080 reflects 70% of assessed value.
### Impact on the Taxpayer (cont’d)

#### Where the Tax Dollars Go

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education</td>
<td>$3,075</td>
<td>67%</td>
</tr>
<tr>
<td>Public Safety</td>
<td>$312</td>
<td>7%</td>
</tr>
<tr>
<td>Town-Wide</td>
<td>$271</td>
<td>6%</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>$254</td>
<td>6%</td>
</tr>
<tr>
<td>Government Operations</td>
<td>$252</td>
<td>5%</td>
</tr>
<tr>
<td>Public Works</td>
<td>$213</td>
<td>5%</td>
</tr>
<tr>
<td>Community Services</td>
<td>$171</td>
<td>4%</td>
</tr>
<tr>
<td>Community Development</td>
<td>$53</td>
<td>1%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$4,600</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

**Notes:**
- “Town-wide” includes insurance and employee benefits.
- “Government Operations” includes energy costs for the Town.
- “Other” includes debt service and capital contribution.
Budget Summary

- FY 2012/13 Proposed Budget
  - 2.1% increase in expenditures
  - Tax increase of .53 mills or approx 2% on median assessed home

- Responsible budget
  - Funds current services
  - Promotes Council goals
  - Makes significant contributions to fund balance and CIP for long-term financial benefits to the Town and its taxpayers
### Key Budget Dates

<table>
<thead>
<tr>
<th>Event</th>
<th>Date</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town Council Budget Review</td>
<td>March 26-April 23, 2012</td>
<td>Varies</td>
</tr>
<tr>
<td>Public Information Session</td>
<td>April 5, 2012</td>
<td>7:00pm</td>
</tr>
<tr>
<td>Public Hearing</td>
<td>April 9, 2012</td>
<td>7:30pm</td>
</tr>
<tr>
<td>Council Adoption of Budget</td>
<td>April 23, 2012</td>
<td>6:30pm</td>
</tr>
<tr>
<td>Public Information Session</td>
<td>April 30, 2012</td>
<td>7:00pm</td>
</tr>
<tr>
<td>Region 19 Budget Referendum</td>
<td>May 8, 2012</td>
<td>6am-8pm</td>
</tr>
<tr>
<td>Annual Town Meeting</td>
<td>May 8, 2012</td>
<td>7:00pm</td>
</tr>
</tbody>
</table>

*Dates & Times Subject to Revision
Check [www.mansfieldct.gov](http://www.mansfieldct.gov) for locations & other meeting information*
Budget Workshops

- Council members are encouraged to:
  - Ask questions
    - When possible, send questions to the Town Manager in advance of the workshop (helps to expedite responses)
  - Flag items for further discussion

- Budget Workshops and Public Information Sessions will be televised on our Government Access Channel