Town of Mansfield
FY 2015/16 Council Adopted Budget
Public Information Session
May 6, 2015
FY ’15/16 Budget Overview

- **General Fund**
  - Town and MBOE: $38,553,720
  - Region 19 Contribution: $10,188,150
  - Total: $48,741,870

- **Capital & Nonrecurring Fund**
  - Total: $2,200,470

- **Capital Fund**
  - Total: $2,438,900
FY ’15/16 General Fund Revenues: $48,889,870

- Taxes, $29,556,530, 61%
- Intergovernmental, $17,686,460, 36%
- Other, $1,646,880, 3%

Includes a $148,000 contribution to fund balance.
FY ’15/16 Revenue Outlook – Grand List

- Grand List decreased by 0.85% from $1,036,252,380 to $1,027,424,592

- Real estate decreased by 2.5%
- Shift from residential to commercial - residential declined 8.7%; commercial increased 22.3%
- Personal property increased by 29.86%
- Motor vehicle increased by 2.90%
FY ’15/16 Revenue Outlook – Grand List

2009 GL
- Residential: 85%
- Commercial: 15%

2014 GL
- Residential: 77%
- Commercial: 23%
FY ’15/16 Revenue Outlook – Storrs Center Revenues

• Storrs Center development is generating revenue for the General Fund
  • Storrs Center tax revenue - $1,623,470 after EdR abatement; $1,103,380 after Storrs Center expenses

Mill rate **without** Storrs Center tax revenue – 32.61 mills

+4.66 mills

Mill rate **with** Storrs Center tax revenue - 30.13 mills

+2.18 mills
FY ’15/16 Revenue Outlook – Intergovernmental Revenues

- Governor’s proposed budget reflects decrease in total intergovernmental revenue of $838,879
  - Decrease in PILOT funding - $373,347 or 4.9%
    - PILOT as % of General Fund revenue has decreased by 6% from FY 05/06 (20.4%) to FY 15/16 (14.9%)
  - Loss of Municipal Aid Adjustment - $312,772
  - Loss of Municipal Revenue Sharing - $117,597
  - Continuing decline in State aid = significant burden on our taxpayers
FY ’15/16 Revenue Outlook – Intergovernmental Revenues

State Aid Comparison

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Total State Aid</th>
<th>PILOT Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/12</td>
<td>18,251,826</td>
<td>7,058,654</td>
</tr>
<tr>
<td>12/13</td>
<td>18,266,530</td>
<td>7,030,230</td>
</tr>
<tr>
<td>13/14</td>
<td>18,531,234</td>
<td>6,784,862</td>
</tr>
<tr>
<td>14/15</td>
<td>19,239,268</td>
<td>7,648,878</td>
</tr>
<tr>
<td>15/16</td>
<td>18,400,389</td>
<td>7,275,531</td>
</tr>
</tbody>
</table>
FY ’15/16 General Fund Expenditures: $48,741,870

- MBOE: $22,047,750, 45%
- R 19: $619,800, 1%
- Public Safety: $1,609,370, 3%
- Town-wide: $2,228,100, 5%
- Other Uses: $2,496,540, 5%
- Gen. Gov't: $2,868,880, 6%
- Public Works: $3,064,490, 6%
- Community Svcs.: $3,618,790, 8%
- Community Dev.: $10,188,150, 21%

Notes:
- Town-wide includes employee benefits & insurance
- General government includes energy costs
- Other includes debt service and capital contribution
- Doesn’t include fund balance contribution
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Town</td>
<td>$16,013,990</td>
<td>$16,505,970</td>
<td>$491,980</td>
<td>3.1%</td>
</tr>
<tr>
<td>MBOE</td>
<td>$21,193,884</td>
<td>$22,047,750</td>
<td>$853,866</td>
<td>4.0%</td>
</tr>
<tr>
<td>Region 19</td>
<td>$10,045,920</td>
<td>$10,188,150</td>
<td>$142,230</td>
<td>1.4%</td>
</tr>
<tr>
<td>General Fund Total</td>
<td>$47,253,794¹</td>
<td>$48,741,870</td>
<td>$1,488,076</td>
<td>3.1%</td>
</tr>
</tbody>
</table>

¹Does not include contribution to Fund Balance.
FY ’15/16 Expenditure Trends

• $491,980 (3.1%) increase to Town
  • $310,430 increase for contracted salaries and proposed staffing
  • $263,795 increase for benefits, primarily health insurance (93 % of increase)
  • $60,460 increase for the Resident State Trooper program
  • Does not reflect Governor’s proposal to increase reimbursement rate from 70% to 100%
FY ’15/16 Expenditure Trends

- $40,000 decrease in debt service

- $853,866 (4%) increase to MBOE
  - Projected decrease in enrollment
  - Maintains district-approved class sizes
  - Maintains current instructional programs and proposes minimal new initiatives in light of budget constraints
  - Average increase for the past 6 years is 1.1%

- $142,230 (1.4%) increase to R19
  - Mansfield student enrollment decreases
  - Increase reflects Mansfield’s proportional share of overall budget (up from 56.68% to 56.80%)
Council Adjustments to Manager’s Proposed Budget

• $148,000 Increase to Fund Balance (to maintain at 8.1%)

• ($90,380) Town Expenditure Reductions
  • Defer new fire fighter position to January 1, 2016 hire date - $32,580
  • Reduce GF contribution to capital for the Repair & Replacement Playground account - $40,000
  • Reduce Engineering professional & technical line for Emergency Action Plan. Will cover with existing capital funds - $17,800
Fund balance recommended by bonding agencies is 10-15% of General Fund budget. Long-term plan to increase contributions to Fund Balance to reach recommended levels. Estimated Fund Balance for FY 14/15 totals $3,807,852, 8.1% of projected budget.
FY ’15/16 Capital & Non-Recurring Fund: $2,200,470

- **Major Funding Sources:**
  - Transfer from the General Fund - $1,792,380
  - Net Ambulance Service Fees - $275,000
  - Pequot/Mohegan Grant - $209,560
FY ’15/16 Capital & Non-Recurring Fund: $2,200,470

• Planned uses:
  • Transfer to Capital Fund - $2,015,470
  • Transfer to Management Services Fund for technology replacement - $185,000

• CNR Fund does not include recurring and non-capital expenditures
Capital Fund Revenues: $2,438,900

<table>
<thead>
<tr>
<th>FY 15/16 Capital Budget Revenues</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>CNR Transfer In(^1)</td>
<td>$2,015,470</td>
</tr>
<tr>
<td>Town Aid Road Grant</td>
<td>$130,000</td>
</tr>
<tr>
<td>LOCIP Grant</td>
<td>$184,930</td>
</tr>
<tr>
<td>Other(^2)</td>
<td>$108,500</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$2,438,900</strong></td>
</tr>
</tbody>
</table>

\(^1\)Includes General Fund contribution to capital, ambulance service fees.
\(^2\)Includes revenues from Parks and Recreation Fund and Storrs Center Reserve
**FY ’15/16 Capital Fund Expenditures:** $2,438,900

<table>
<thead>
<tr>
<th>Division</th>
<th>Expenditures</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Works</td>
<td>$1,076,000</td>
<td>44.1%</td>
</tr>
<tr>
<td>Facilities Management</td>
<td>$616,700</td>
<td>25.3%</td>
</tr>
<tr>
<td>Community Development</td>
<td>$231,600</td>
<td>9.5%</td>
</tr>
<tr>
<td>Education</td>
<td>$200,000</td>
<td>8.2%</td>
</tr>
<tr>
<td>Public Safety</td>
<td>$130,000</td>
<td>5.3%</td>
</tr>
<tr>
<td>Community Services</td>
<td>$88,500</td>
<td>3.6%</td>
</tr>
<tr>
<td>General Government</td>
<td>$96,100</td>
<td>4.0%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$2,438,900</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>
Capital Fund Major Projects

• **Public Works**
  • Fueling station replacement - $500,000
  • Transportation projects (road resurfacing, walkways, guiderails, drainage) - $465,000

• **Facilities Management**
  • Replacement of cement floor at Fire Station 107 - $100,000
  • Upgrade the fire panel at the Library - $100,000
  • Maintenance and infrastructure needs at schools - $200,000

• **Community Development**
  • Storrs Center Reserve Account - $228,600

• **Education**
  • Information technology equipment - $200,000
Capital Fund Major Projects

- **Public Safety**
  - Automated chest compression units - $48,000
  - Various replacement equipment - $82,000

- **Community Services**
  - Fitness equipment - $43,500
  - Senior Center dining room chairs - $20,000

- **General Government**
  - Software replacement - $45,000
  - Fleet vehicle, Building/Housing - $26,100
Sample Tax Impact
On a Median Valued Home

Current Valuation $156,000<sup>1</sup>
Proposed Taxes $ 4,700
Current Taxes $ 4,749
Tax Increase $ (49)
Percentage Decrease (1.0%)

<sup>1</sup>Median home price, 100% of assessed value is $222,860. $156,000 reflects 70% of assessed value.
## Impact on Taxpayer

### Where do the Tax Dollars Go?

<table>
<thead>
<tr>
<th>Service</th>
<th>Amount</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education</td>
<td>$3,098</td>
<td>66.0</td>
</tr>
<tr>
<td>Public Safety</td>
<td>$348</td>
<td>7.4</td>
</tr>
<tr>
<td>Town-wide</td>
<td>$295</td>
<td>6.3</td>
</tr>
<tr>
<td>Government Operation</td>
<td>$240</td>
<td>5.1</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>$276</td>
<td>5.9</td>
</tr>
<tr>
<td>Public Works</td>
<td>$214</td>
<td>4.5</td>
</tr>
<tr>
<td>Community Services</td>
<td>$155</td>
<td>3.3</td>
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<tr>
<td>Community Development</td>
<td>$60</td>
<td>1.2</td>
</tr>
<tr>
<td>Fund Balance Contrib.</td>
<td>$14</td>
<td>0.3</td>
</tr>
</tbody>
</table>

**TOTAL** $4,700 100%
Budget Summary

• FY 2015/16 Proposed Budget
  • 3.1% increase in General Fund expenditures
  • Tax decrease of approx. 1.0% on median assessed home

• Responsible budget
  • Funds current services
  • Capital contributions provide long-term financial benefits to the Town and its taxpayers
  • Advances Council goals and initiatives
  • Adds staff capacity to address operation and budget concerns
Budget Summary (cont’d)

• Issues to monitor
  • State budget/intergovernmental revenue
  • Resident trooper reimbursement rate
  • Mandates (e.g. MS4 Stormwater permit)
Looking Ahead

• Budget materials may be reviewed online at www.mansfieldct.gov, “Budget Information” web page

• Annual Town Meeting
  • Tuesday, May 12, 2015
  • 7pm
  • Mansfield Middle School Auditorium
Looking Ahead

• At Town Meeting
  • General Fund – programs are defined as cost centers within functions of Government i.e. Town Clerk, Road Services, Senior Services
  • Capital & Nonrecurring Fund – programs are defined by the recipient of the fund transfer i.e. Capital Fund, Management Services Fund (technology replacement)
  • Capital Fund – programs are defined by the major functions of government i.e. Public Safety, Public Works
Looking Ahead

• At Town Meeting – Voting on Programs
  • Ability to increase or decrease program expenditures
  • What is a program?
    • Program based budget
      – Budgets established by program such as Police, Youth Services, Library
      – Program budgets will be clearly presented in the materials for Town meeting
      – Program budgets are currently reflected in the proposed budget document