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April 22, 2013

**PLEASE DELIVER IMMEDIATELY TO MAYOR, FIRST SELECTMAN,
CITY/TOWN MANAGER & FINANCE DIRECTOR**

**FY2014 Appropriations Committee Proposed Budget
Impact on:
Mansfield**

On April 19, 2013, the Appropriations Committee proposed a budget for FY2014. Below is CCM's preliminary analysis of the impacts of this plan on Mansfield for certain key grant programs.*

Grant:	Current Year	Governor's	Appropriation	Appropriations' Proposal		Appropriations' Proposal	
	FY2013	Proposal	s' Proposal	v. Governor's Proposal		v. Current Year	
	(\$)	(\$)	(\$)	(\$)	(%)	(\$)	(%)
Education							
Adult Education	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0	
ECS Grant	\$10,156,014	\$17,199,408	\$10,168,358	\$-7,031,050	-40.9%	\$12,344	0.1%
Non-Public School Transportation	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0	
Public School Transportation	\$105,726	\$ 0	\$ 0	\$ 0	0.0%	\$-105,726	-100.0%
Subtotal: Education	\$10,261,740	\$17,199,408	\$10,168,358	\$-7,031,050	-40.9%	\$-93,382	-0.9%
Non-Education							
LoCIP	\$189,462	\$428,904	\$428,904	\$ 0	0.0%	\$239,442	126.4%
Pequot-Mohegan Grant	\$239,442	\$ 0	\$196,821	\$196,821	0.0%	\$-42,621	-17.8%
PILOT: Colleges & Hospitals	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0	
PILOT: State-Owned Property	\$7,021,354	\$ 0	\$5,975,172	\$5,975,172	0.0%	\$-1,046,182	-14.9%
Town Aid Road	\$212,152	\$424,303	\$424,303	\$ 0	0.0%	\$212,152	100.0%
Subtotal: Non-Ed	\$7,662,410	\$853,207	\$7,025,201	\$6,171,994	723.4%	\$-637,209	-8.3%
Total	\$17,924,150	\$18,052,616	\$17,193,559	\$-859,056	-4.8%	\$-730,591	-4.1%

*Some grants are not listed because town-by-town amounts are not available. Many of these grants will be featured in CCM's upcoming budget analysis.

Below please find a summary of the estimated statewide changes to major municipal grants.

Grant:	Current Year FY2013	Governor's Proposal (FY2014)	Appropriations' Proposal (FY2014)	Appropriations' Proposal v. Governor's Proposal	Appropriations' Proposal v. Current Year
Adult Education	\$21.0 million	\$21.0 million	\$21.0 million	No change	No change
Education Cost Sharing	\$2.07 billion	\$2.14 billion	\$1.99 billion	-\$149.2 million	-\$16.6 million
DECD PILOT	\$2.2 million	\$0.0	\$0.0	No change	-\$2.2 million
DECD Tax Abatement	\$1.7 million	\$0.0	\$0.0	No change	-\$1.7 million
Excess Cost – Student Based	\$139.8 million	\$139.8 million	\$139.8 million	No change	No change
LoCIP	\$30 million	\$86.4 million	\$86.4 million	No change	\$56.4 million
Magnet Schools	\$242.4 million	\$270.4 million	\$270.4 million	No change	\$28.1 million
Manufacturing Transition Grant	\$47.6 million	\$0.0	\$0.0	No change	-\$47.6 million
Municipal Aid Adjustment	\$0.0	\$47.2 million	\$0.0	-\$47.2 million	No change
Municipal Revenue Sharing Bonus Pool	\$42.8 million	\$0.0	\$0.0	No change	-\$42.8 million
Non-Public School Transportation	\$3.6 million	\$3.6 million	\$719,100	-\$2.9 million	-\$2.9 million
Priority School Districts	\$121.9 million	\$46.1 million	\$47.4 million	\$1.4 million	-\$74.4 million
Pequot-Mohegan Grant	\$61.8 million	\$5.35 million	\$50.8 million	\$45.4 million	-\$11.0 million
PILOT: Colleges & Hospitals	\$115.4 million	\$115.4 million	\$104.4 million	No change	-\$11.0 million
PILOT: State-Owned Property	\$73.5 million	\$73.5 million	\$62.6 million	No change	-\$11.0 million
Public School Transportation	\$25.8 million	\$5.0 million	\$5.0 million	No change	-\$19.9 million
Town Aid Road	\$30 million	\$60 million	\$60 million	No change	\$30.0 million

Notes

- The changes in ECS reflect the Appropriations Committee's removal of state charter school and PILOT: State-Owned Property amounts from the account. The overall increase to ECS under the Appropriations Committee's proposal is \$50.8 million, the same as the Governor.
- The Appropriations Committee makes the following changes to the Governor's proposed ECS formula.
 - Weighs property and income wealth at 90 percent property wealth and 10 percent income wealth. The Governor had proposed a 50/50 ratio.
 - Reduces the foundation amount from \$11,754 to \$11,525.
 - Shifts some funding to the 10 lowest-performing school districts.
- A portion of funding from the Priority School District program (\$74.4 million) would be shifted into the new Office of Early Childhood. This was also the Governor's proposal.
- Funding for the Municipal Revenue Sharing Account would be eliminated. This account funds the Manufacturing Transition Grant (former PILOT: MME) and Municipal Revenue Sharing Bonus Pool.
- The Appropriations Committee restores the PILOT: State-Owned Property reimbursement, though the amount is reduced.
- The Public School Transportation grant would be \$5.0 million in competitive funding and not a formula-based entitlement.
- LoCIP and TAR would be bond-funded.

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If you have any questions, please call George Rafael or Jim Finley of CCM at (203) 498-3000.

**Appropriations Committee - Changes to Manager's Proposed Budget FY 2013/14
PER CCM NOTIFICATION**

Grant	Manager's Proposed	Appropriations Proposed	Proposed Change
Education Cost Sharing (ECS)	\$ 17,199,410	\$ 10,168,358	\$ (7,031,052)
Transportation	-	-	-
LoCIP	428,900	428,900	-
Pequot	-	196,820	196,820
PILOT	-	5,975,172	5,975,172
Town Aid	424,300	424,300	-
Hold Harmless	283,510	-	(283,510)
Net Change	18,336,120	17,193,550	(1,142,570)

		% of Total	Share of Loss
Town Budget (Incl Debt/Capital)	\$ 15,106,760	0.42	478,824
Board Budget	20,941,020	0.58	663,746
Total	36,047,780		1,142,570

Potential Reductions	Amount
Town Budget:	
9 Month State Trooper	\$ 60,000
Part-time Firefighter	30,000
Town-wide Newsletter	15,000
Part-time Systems Librarian	18,550
.11 FTE Office Assistant	3,820
Increase Sen. Transportation Coord.	5,670
Restore Summer Challenge	6,000
Increase Volunteer FF Incentive	7,550
Increase to Fund Balance	100,000
Capital Adjustments	75,000
Contingency	25,000
Bond School Bldg/Tech Needs	100,000
Sub-Total Town Budget	\$ 446,590
Board Budget:	
Bring to no increase	352,860
Region Budget:	
Request only (\$50,000 - \$75,000)	50,000
Total Potential Reductions	849,450

With \$1,142,570 loss in State revenues - Reduction in expenditures (\$849,450) - CCM

Town of Mansfield
Estimated Tax Warrant and Levy
FY 2013/14

Amount to Raise by Taxation	Dollars	Equiv. Mill Rate
1. Proposed Budget		
Mansfield School Board	\$ 20,588,160	
Town General Government	14,860,170	
Total Town	35,448,330	
Region 19 General Fund Contribution	9,955,760	
Total Expenditure Budgets	\$ 45,404,090	45.40
2. Plus: Fund Balance Reserve	214,000	0.21
3. Less:		
Tax Related Items	485,000	
Non-Tax Revenues	17,402,370	
App. Of Fund Balance	-	
Total Other Revenues	17,887,370	17.88
Amount to Raise by Taxes (current levy)	\$ 27,730,720	27.73
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 27,730,720	27.73
2. Reserve for Uncollected Taxes	477,660	0.48
3. Elderly Programs	34,300	0.03
Tax Warrant	\$ 28,242,680	28.24

Mill Rate Computation

1.	Tax Warrant	28,242,680			
			=	28.24	
2.	Taxable Grand List	1,000,150,922			
	Proposed Mill Rate	28.24			
	Current Mill Rate	27.16			
	Increase (Decrease)	1.08			
	Percent Increase (Decrease)	3.97%			

Reduction of \$849,450 in expenditures

Town	446,590	0.53	
Board	352,860	0.42	
Region 19	50,000	0.06	
	849,450	1.00	

**Appropriations Committee - Changes to Manager's Proposed Budget FY 2013/14
PER CCM NOTIFICATION -- RESTORING HOLD HARMLESS**

Grant	Manager's Proposed	Appropriations Proposed	Proposed Change
Education Cost Sharing (ECS)	\$ 17,199,410	\$ 10,168,358	\$ (7,031,052)
Transportation	-	-	-
LoCIP	428,900	428,900	-
Pequot	-	196,820	196,820
PILOT	-	5,975,172	5,975,172
Town Aid	424,300	424,300	-
Hold Harmless	283,510	283,510	-
Net Change	18,336,120	17,477,060	(859,060)

		% of Total	Share of Loss
Town Budget (Incl Debt/Capital)	\$ 15,106,760	0.42	360,011
Board Budget	20,941,020	0.58	499,049
Total	36,047,780		859,060

Potential Reductions	Amount
Town Budget:	
9 Month State Trooper	\$ 60,000
Part-time Firefighter	30,000
Town-wide Newsletter	15,000
Part-time Systems Librarian	18,550
.11 FTE Office Assistant	3,820
Increase Sen. Transportation Coord.	5,670
Restore Summer Challenge	6,000
Increase Volunteer FF Incentive	7,550
Increase to Fund Balance	100,000
Capital Adjustments	75,000
Contingency	25,000
Bond School Bldg/Tech Needs	100,000
Sub-Total Town Budget	\$ 446,590
Board Budget:	
Bring to no increase	352,860
Region Budget:	
Request only (\$50,000 - \$75,000)	50,000
Total Potential Reductions	849,450

**With \$859,060 loss in State revenues - Reduction in expenditures (\$849,450) - CCM PLUS HOLD
HARMLESS**

**Town of Mansfield
Estimated Tax Warrant and Levy
FY 2013/14**

Amount to Raise by Taxation	Dollars	Equiv. Mill Rate
1. Proposed Budget		
Mansfield School Board	\$ 20,588,160	
Town General Government	14,860,170	
Total Town	35,448,330	
Region 19 General Fund Contribution	9,955,760	
Total Expenditure Budgets	\$ 45,404,090	45.40
2. Plus: Fund Balance Reserve	214,000	0.21
3. Less:		
Tax Related Items	485,000	
Non-Tax Revenues	17,685,880	
App. Of Fund Balance	-	
Total Other Revenues	18,170,880	18.17
Amount to Raise by Taxes (current levy)	\$ 27,447,210	27.44
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 27,447,210	27.44
2. Reserve for Uncollected Taxes	477,660	0.48
3. Elderly Programs	34,300	0.03
Tax Warrant	\$ 27,959,170	27.95

Mill Rate Computation

1.	Tax Warrant	27,959,170			
			=	27.95	
2.	Taxable Grand List	1,000,150,922			
	Proposed Mill Rate	27.95			
	Current Mill Rate	27.16			
	Increase (Decrease)	0.79			
	Percent Increase (Decrease)	2.93%			

Reduction of \$849,450 in expenditures

Town	446,590	0.53
Board	352,860	0.42
Region 19	50,000	0.06
	849,450	1.00

Reduction in expenditures (\$749,450) - \$100,000 Reduction in Fund Balance Reserve

**Town of Mansfield
Budget in Brief
Expenditure Budget Summary**

	FY 12/13 Amended	FY 13/14 Proposed	<u>Increase/Decrease</u>	
			Amount	Percentage
Town:				
General Government:				
Operating Budget	\$ 13,106,120	\$ 13,252,620	\$ 146,500	1.1%
Capital Contribution	1,014,210	932,550	(81,660)	(8.1%)
Debt Contribution	825,000	675,000	(150,000)	(18.2%)
Total General Government	14,945,330	14,860,170	(85,160)	(0.6%)
Mansfield Board of Education	20,588,160	20,588,160	-	
Total Town of Mansfield	<u>\$ 35,533,490</u>	<u>\$ 35,448,330</u>	<u>\$ (85,160)</u>	<u>(0.2%)</u>

	FY 12/13 Amended	FY 13/14 Proposed	<u>Increase/Decrease</u>	
			Amount	Percentage
Recap:				
Contribution to Region 19	\$ 9,503,550	\$ 9,955,760	\$ 452,210	4.8%
Town Expenditures	35,533,490	35,448,330	(85,160)	(0.2%)
Total Commitments	<u>\$ 45,037,040</u>	<u>\$ 45,404,090</u>	<u>\$ 367,050</u>	<u>0.8%</u>

*Town of Mansfield, CT
Monday, April 22, 2013*

Chapter C. CHARTER

Article IV. Town Appropriations and Bond Issues

§ C406. Appropriations not in budget and budget transfers.

- A. Transfers of moneys from one department to another in the annual appropriation or appropriations not in the original appropriation, in an aggregate amount not to exceed 0.5% of the annual budget in any one fiscal year, may be made by the Council. Transfers or new appropriations in an amount from 0.5% to an aggregate amount not to exceed 1% of the annual approved budget in any one fiscal year, may be approved by consecutive actions of the Council and a Town Meeting which shall be called by the Council following its action on the new spending proposal.
- B. An appropriation or transfer of over 1% of the annual budget for an expenditure not provided for in the annual budget may be approved by consecutive favorable action of the Council and a referendum of the voters of the Town.
- C. Notwithstanding the foregoing, the Council may approve appropriations without limitation as to amount if such appropriations are to be funded from revenues other than receipt of taxes or proceeds of borrowings authorized pursuant to §§ C406 and C407 of the Charter, unanticipated in the annual budget. The Council is authorized to establish special funds with respect to such appropriations.