



TOWN MANAGER'S PROPOSED BUDGET

Fiscal Year 2026/27

March 23, 2026





MANSFIELD'S VISION FOR TOMORROW (draft POCD excerpt)

The Town of Mansfield will be a vibrant and inclusive community where individuals of all ages will enjoy a high quality of life supported by a robust and resilient economy, a wide range of affordable and accessible housing options, a lively arts and cultural scene, and excellent public schools and community services.

Smart growth principles will guide development to enable higher-density, walkable neighborhoods in existing village centers, while preserving open space and natural resources in rural areas. As home to the University of Connecticut—a hub of academic, research, artistic, and sports excellence—Mansfield will thrive as a dynamic college town enriched by global talent and cultural diversity.

Rooted in its welcoming, connected, and forward-thinking values, Mansfield will continue to foster opportunity and a shared sense of belonging for all who live, work, play, and learn here.

MANSFIELD TOMORROW:

2026 PLAN OF CONSERVATION AND DEVELOPMENT

TOWN OF MANSFIELD, CONNECTICUT | ADOPTION DATE



Council Goals – Part 1 of 2

Management, Services, and Facilities:

- Ensure Adequate Service Delivery Levels for Public Safety Needs
- Prioritize Affordability for Residents and Taxpayers
- Enhance Customer Service and Employee Diversity
- Advance Municipal Facilities Planning and Upgrades

Community Life and Citizen Engagement

- Enhance Community Representation and Inclusion
- Prioritize Affordability of Parks and Recreation Facilities and Programs
- Expand Physical Accessibility to Town Facilities



Council Goals – Part 2 of 2

Growth, Planning, and University Relations:

- Foster the Expansion of Housing Options to Meet Community Needs
- Address Water Capacity Limitations to Support Responsible Growth
- Enhance Multi-Modal Transportation Options
- Reaffirm a Positive and Mutually Productive “Town-Gown” Relationship



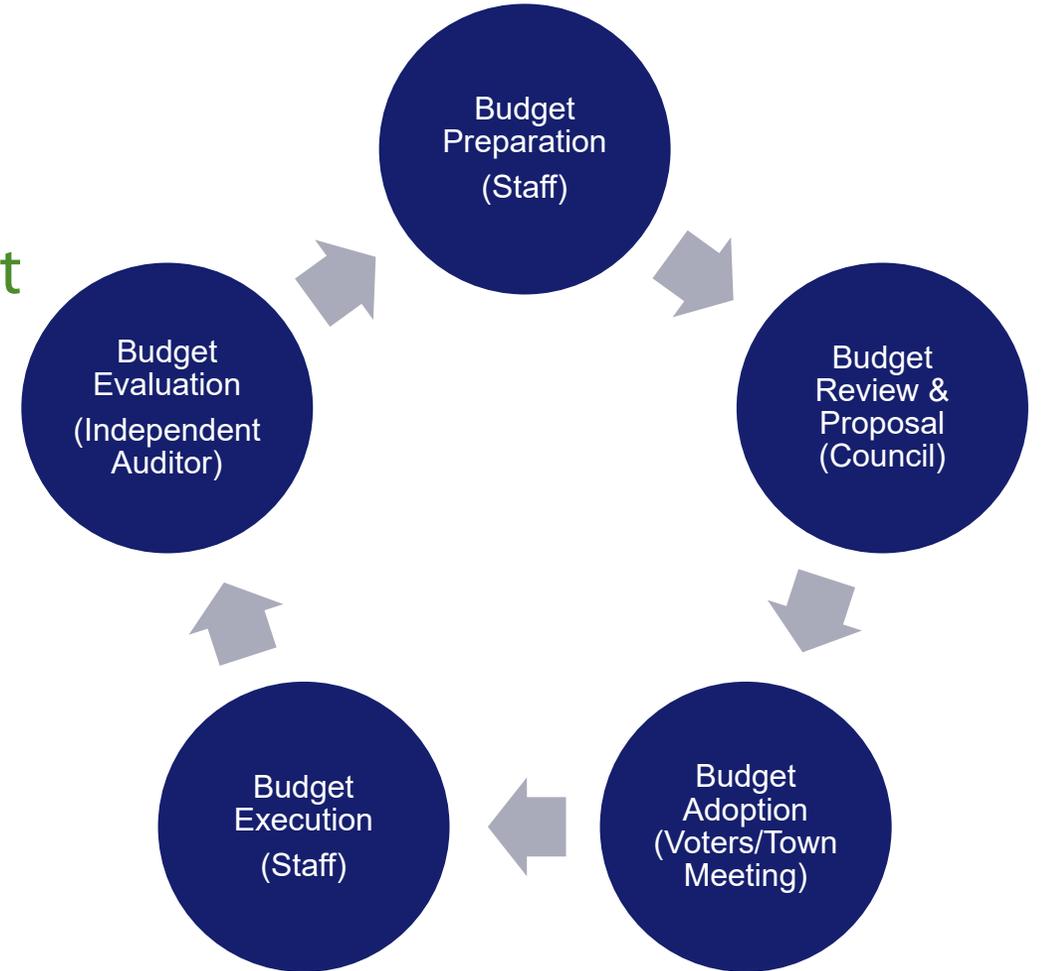
MUNICIPAL SERVICES – THE TOWN DOES A LOT!

- **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, grounds, solid waste and recycling, public water and sewer systems, tree maintenance
- **Facilities Management:** Building maintenance, custodial services, energy
- **Public Education:** Mansfield Public Schools (grades PK-8; local district), Regional School District #19 (grades 9-12; regional/3-town district)
- **Human Services:** Senior services, youth services, and social services
- **Library:** Access to a broad range of materials, youth and adult programs
- **Health:** public 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 (statement of Town/org. values)
- Operating budget and capital budget
- CT municipalities operate under a fiscal year that runs July 1-June 30





PROPOSED FY 2026/2027 BUDGET - SUMMARY



MANAGER'S PROPOSED FY 2026/27 BUDGET "SNAPSHOT"

BUDGET	AMOUNT
Town of Mansfield	\$32,290,000
Mansfield Public Schools	\$26,470,990
Region 19 Contribution	\$12,414,857
General Fund	\$71,175,847
Capital and Non-Recurring Fund	\$5,998,700
Capital Fund	\$6,721,600



FY 2026/27 BUDGET HIGHLIGHTS

- Sustains high service levels and meets non-discretionary obligations
 - “Level service” proposed budget (after enhancing services in FY2026)
 - Funds service improvements that Council authorized in FY2026
- YOY increase in the Grand List due to growth (3.43%); non-reval year
- Incorporates municipal aid levels from Governor’s proposed FY2027 budget adjustments (second year of the state’s biennial budget)
- Projects a mill rate of 20.39 – an increase of 0.39 mills or 1.9%
- Continues pay-as-you-go capital plan; \$340K YOY increase to CNR Fund
- Preserves a healthy/desired fund balance in the GF; strong bond rating



PROPOSED FY 2026/2027 BUDGET - REVENUES



GENERAL FUND REVENUES

Total \$71,175,847

Other: \$4,663,970 ; 6.6%

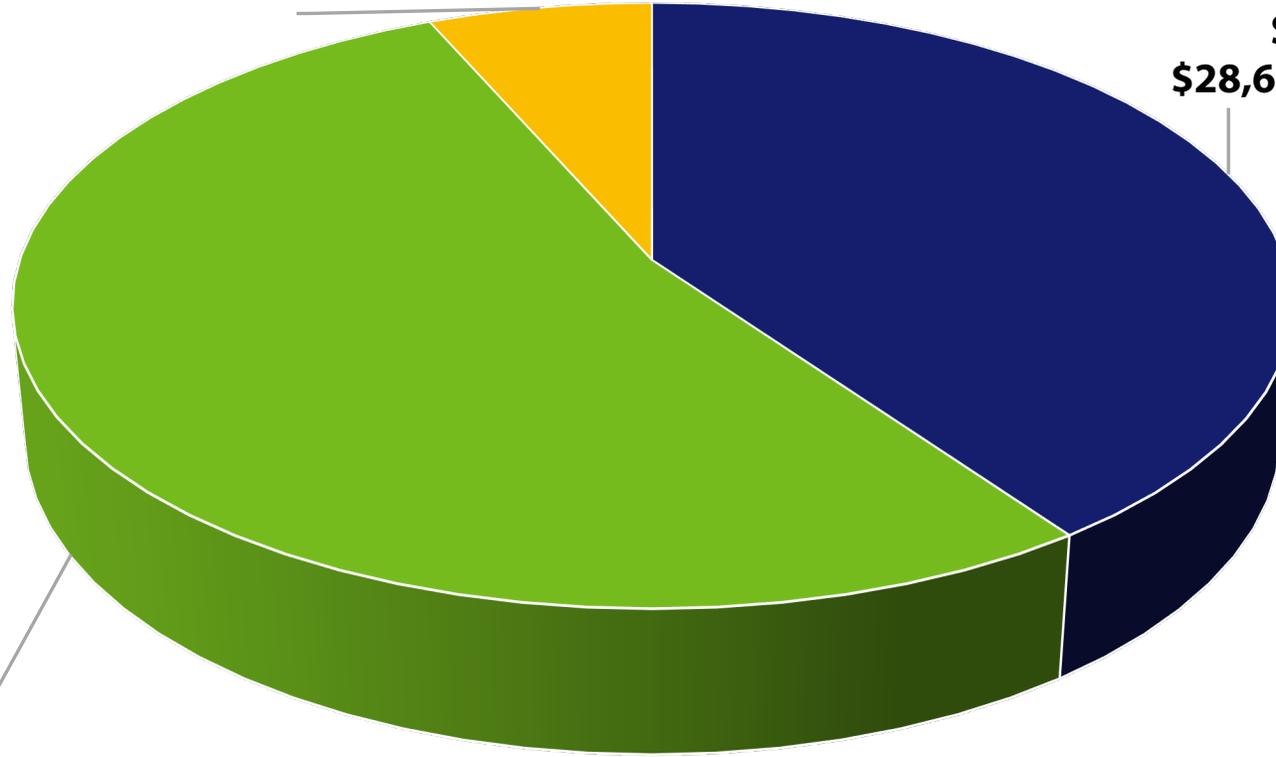
"Other" =

- Licenses & Permits
- Charges for Services
- Fines & Forfeitures
- Miscellaneous Revenues
- Transfers In from Other Funds
- Use of Fund Balance

"Taxes" =

- Real Estate Taxes
- Personal Property Taxes
- Motor Vehicle Excise Taxes

**Taxes:
\$37,910,017 ; 53.3%**



State Aid:

\$28,601,860 ; 40.2%

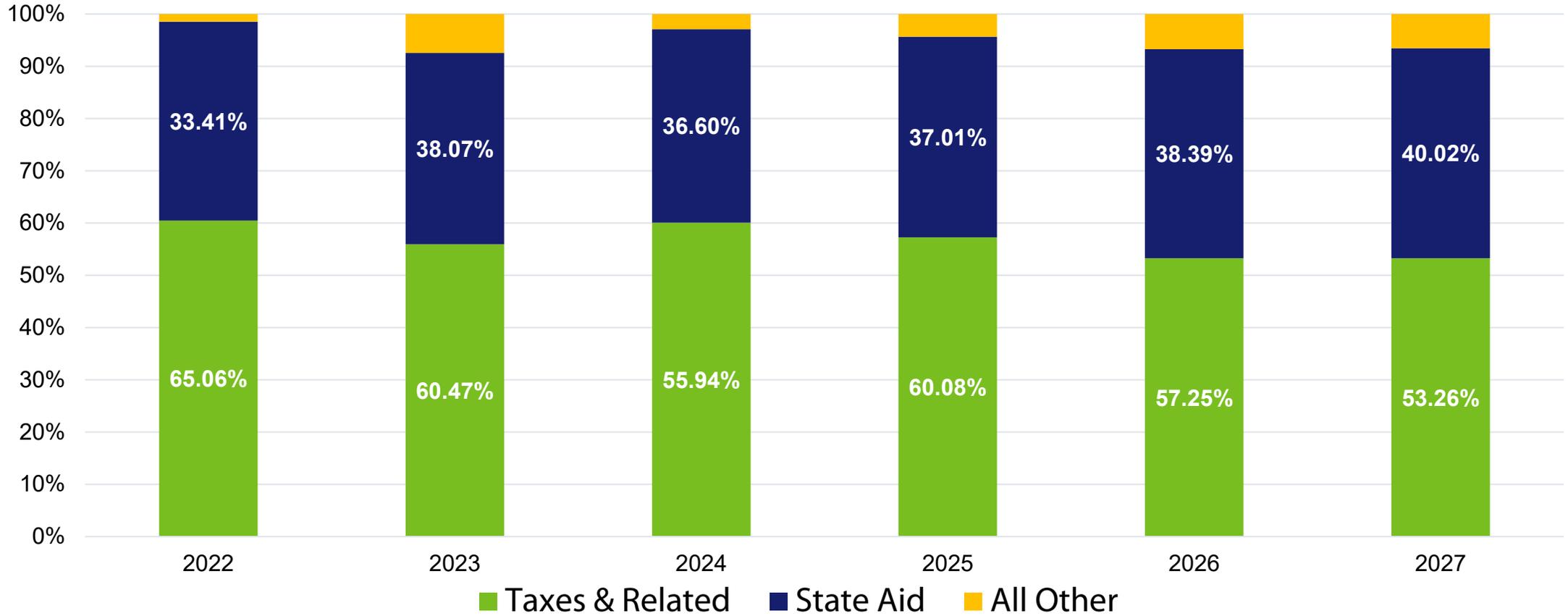
"State Aid" =

- Payment in Lieu of Taxes (PILOT)
- Supplemental Revenue Sharing
- Municipal Grants-in-Aid
- Education Cost Sharing (ECS)
- Special Ed Exp. & Dlpmt (SEED)



GENERAL FUND REVENUES

Five-Year Revenue Distribution Trend





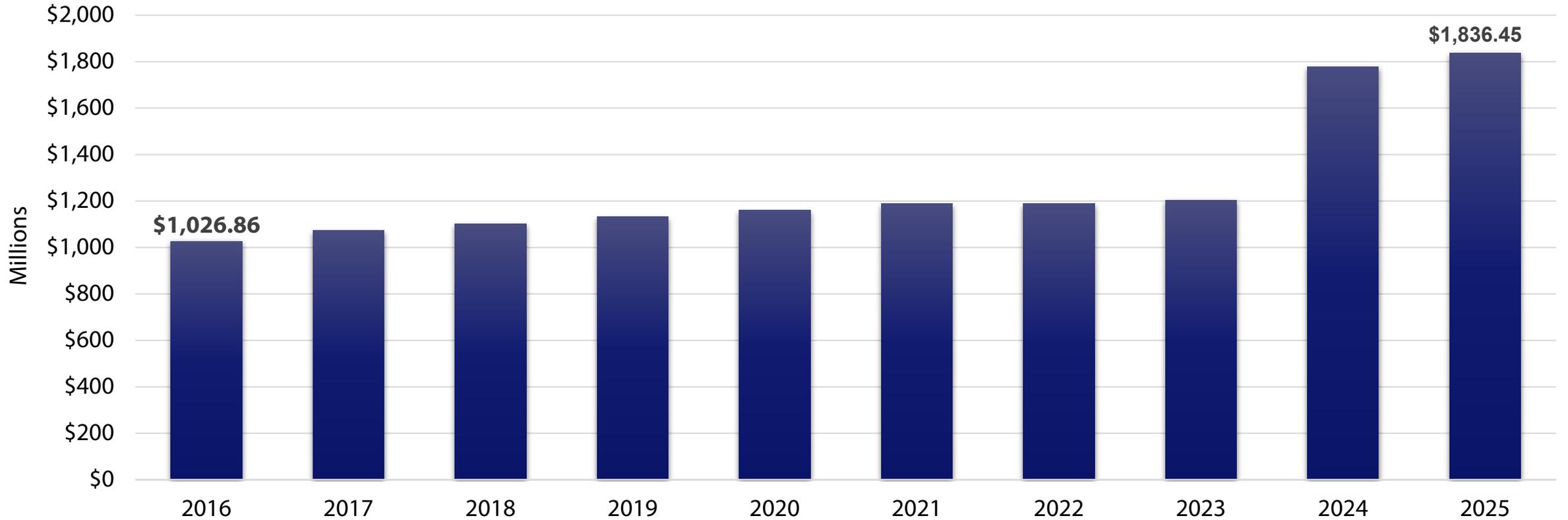
REVENUES – PRELIMINARY GRAND LIST

	10/1/2024	10/1/2025	\$ Change	% Change
Real Estate	\$1,541,063,150	\$ 1,597,147,150	\$ 56,084,000	3.64%
Pers. Property	\$132,078,450	\$133,797,830	\$1,719,380	1.30%
MV	\$ 102,384,520	\$105,504,430	\$3,119,910	3.01%
Totals	\$1,778,526,120	\$1,836,449,410	\$60,923,290	3.43%



REVENUES

Net Grand List (Taxable)





"TAX-EXEMPT" GRAND LIST

	10/1/2024	10/1/2025	Change	% Change
State-Owned	\$ 2,540,249,100	\$ 2,662,014,000	\$ 121,764,800	4.8%
Non-State	\$ 202,449,825	\$ 203,966,800	\$ 1,516,975	0.8%
TOTAL	\$ 2,742,698,925	\$ 2,865,980,800	\$ 123,281,875	4.5%





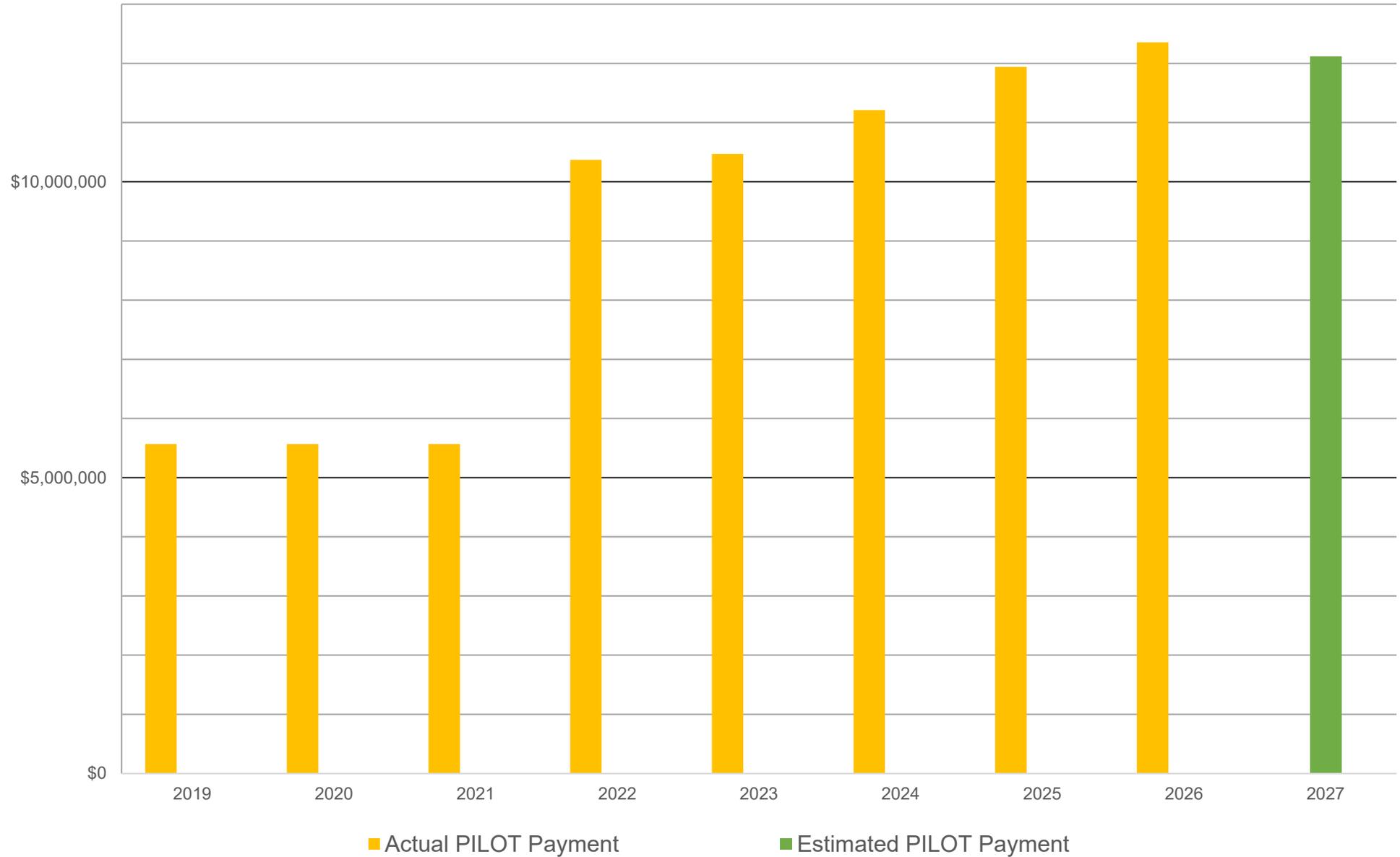
REVENUE OUTLOOK - INTERGOVERNMENTAL

- The Governor's proposed adjustments to Year 2 (FY2027) of the state's biennial budget include the following allocations of state aid to the Town of Mansfield (as compared to FY2026 levels).
 - Payment in Lieu of Taxes (PILOT) – \$12,116,980 (**\$238,759/1.9% decrease**)
 - Supplemental Revenue Sharing – \$3,291,730 (level/unchanged)
 - Pequot Grant – \$179,151 (level/unchanged)
 - Town Aid Road – \$545,183 (level/unchanged)
 - Local Capital Improvement Program (LoCIP) – \$392,916 (level/unchanged)
 - Municipal Grants-in-Aid – \$6,841 (level/unchanged)
 - Education Cost Sharing (ECS) – \$13,112,190 (level/unchanged)
 - Special Ed Expansion & Development (SEED) – \$62,309 (**\$76,908/54.9% decrease**)

TOTAL → \$29,707,308 (\$315,667 or 0.7% below FY2026 levels**)**



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



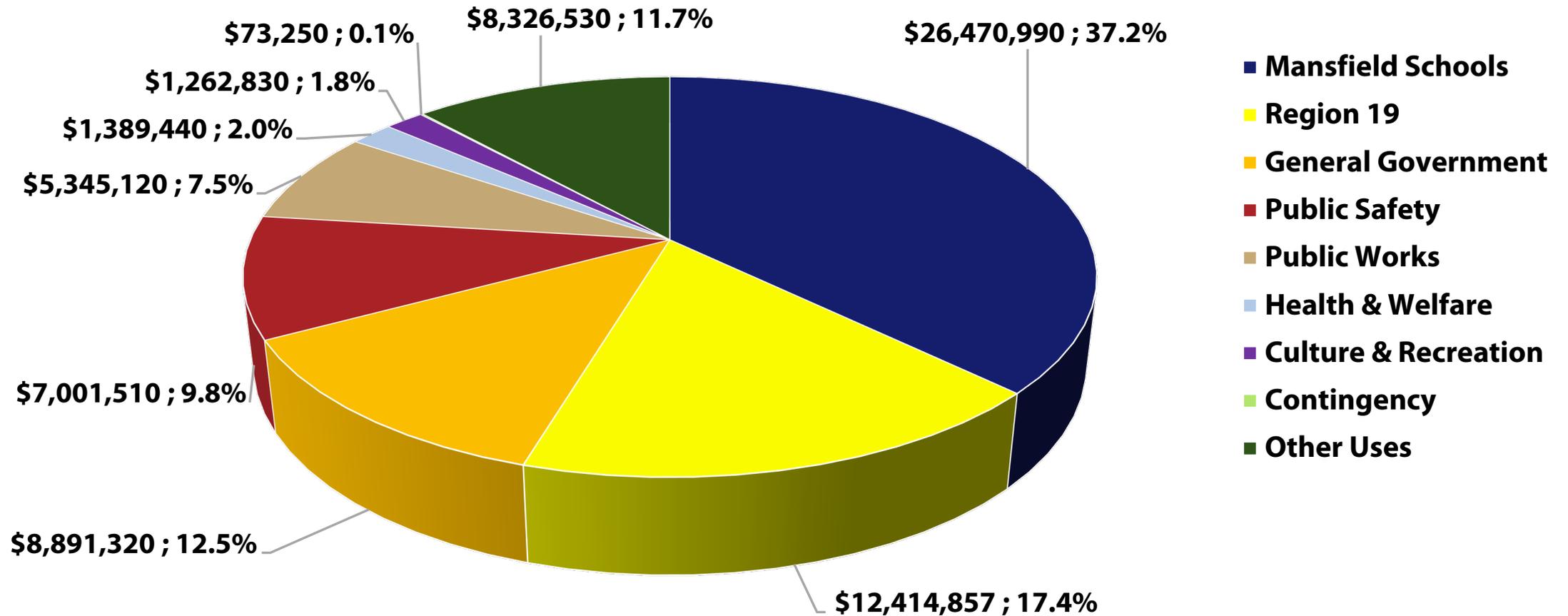


PROPOSED FY 2026/2027 BUDGET - EXPENDITURES



GENERAL FUND EXPENDITURES

Total \$71,175,847





EXPENDITURE BUDGET

General Fund	FY 2025/26	FY 2026/27	\$ Change	% Change
<i>Municipal Operating</i>	\$23,988,350	\$25,375,00	\$1,386,650	5.8%
<i>Capital Contribution</i>	\$4,600,000	\$4,940,000	\$340,000	7.4%
<i>Debt Contribution</i>	\$1,900,000	\$1,975,000	\$75,000	3.9%
Total General Gov.	\$30,488,350	\$32,290,000	\$1,801,650	5.9%
Mansfield Public Schools	\$25,662,845	\$26,470,990	\$808,145	3.1%
Region 19	\$12,153,606	\$12,414,857	\$261,251	2.1%
General Fund Total	\$68,304,801	\$71,175,847	\$2,871,046	4.2%



BUDGET DRIVERS – FULLY FUNDING FY2026 SERVICE IMPROVEMENTS AND SHIFTING FUNDING SOURCES

- **Fire/EMS:** Full year funding (local match) for four additional FF/EMTs added mid-year in FY2026 following the Town's award of a SAFER grant
- **Prorated Positions:** Full year funding for multiple existing positions created in FY2026 that were funded on a prorated basis
 - Assistant Town Planner (budgeted Jan. 1, - June 30, 2026)
 - DPW Laborer (budgeted March 1, - June 30, 2026)
 - Youth Services Prevention Worker (budgeted Sept. 1, 2025 - June 30, 2026)
 - PT Human Services Outreach Worker (December 16, 2025 start date)
 - PT Senior Center Food Service Assistant (budgeted Jan. 1, - June 30, 2026)
- **Funding Source:** Funding for the two Digital Navigator positions (Mansfield Public Library) beginning on Jan. 1, 2027 (half of the FY) that were previously funded from the Town's ARPA allocation



AREAS OF INCREASED EXPENDITURE

▪ Contracted Salary & Benefits (Existing Personnel)	\$ 400,430
▪ Full Year Funding for Personnel Added in “mid year” FY2026	\$ 166,310
▪ Service Improvements (Firefighter/EMTs-SAFER Grant)	\$ 115,590
▪ GF Transfer to Capital (Continue pay-as-you-go)	\$ 340,000
▪ Employee Benefits	\$ 248,040
▪ Energy Costs	\$ 116,700
▪ GF Transfer for Parks & Recreation	\$ 81,200
▪ Debt Service	\$ 75,000
▪ Farms to Families (formerly paid for by ARPA)	\$ 40,000
▪ Shared Finance/IT Services	\$ 38,520
▪ MPL Digital Navigators (formerly paid by ARPA)	\$ 20,000



EMPLOYEE BENEFITS EXPENDITURE SUMMARY

- Employee Benefits Represent ~15.4% of Overall Town GF Budget
 - Factors Driving Changes in Employee Benefits Expenditures :
 - Municipal Employee Retirement System (MERS) \$ 88,250
 - Medical and Dental Insurance \$ 244,970
 - Social Security/Medicare \$ 24,310
 - SAFER Grant deduction (\$ 121,810)
 - Miscellaneous minor changes \$ 12,320
- Net Δ in Existing Employee Benefit Expenditures \$ 248,040**

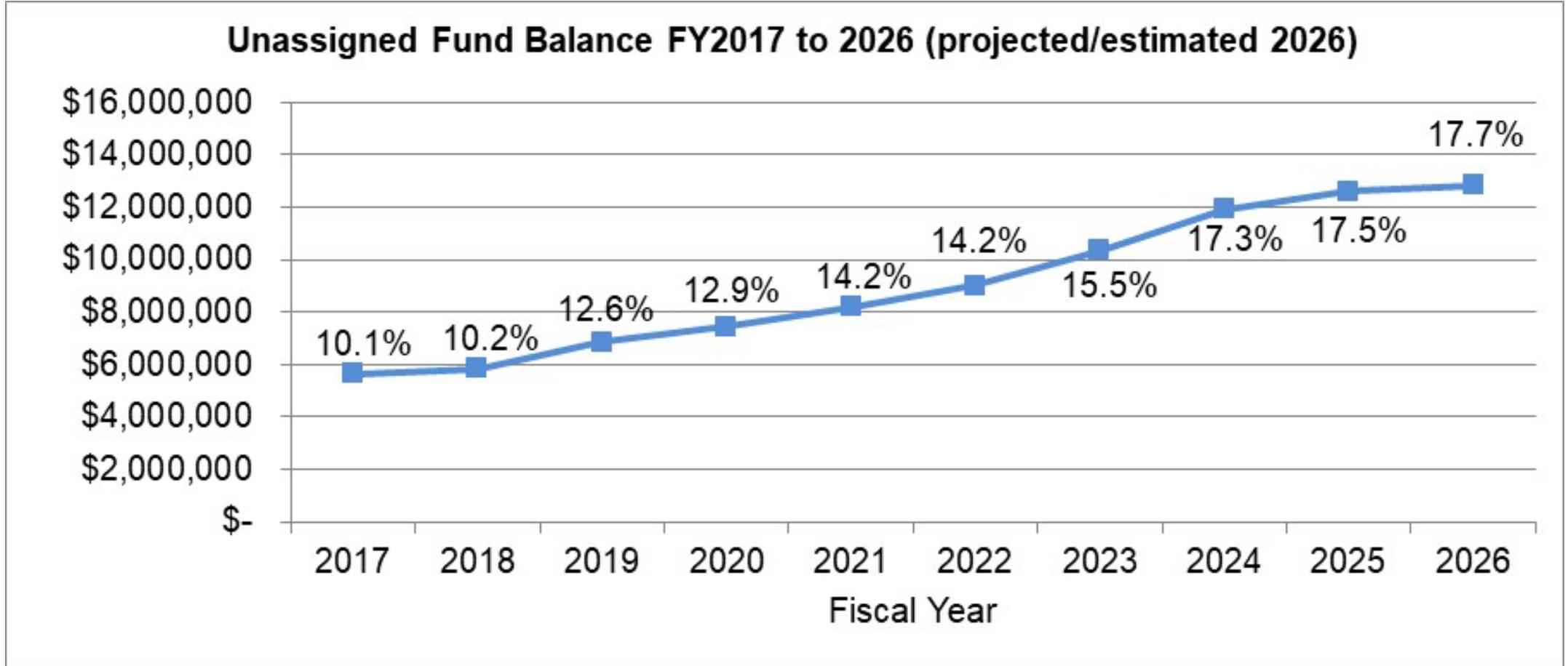


EXPENDITURE TRENDS

- **Net Increase in Mansfield Public Schools Budget - \$808,145 or 3.15%**
 - Salary \$398,515
 - ❖ Staffing shifts resulting in a net decrease of 3.5 FTE certified staff
 - ❖ Staffing shifts resulting in a net increase of 1.0 FTE non-certified staff
 - ❖ Contractual increases
 - Benefits \$265,120
 - ❖ Health insurance increase \$289,000 (9.1%)
 - Operating Expenses \$144,510
 - ❖ Outplacement tuition increase \$57,600
 - ❖ Energy increase \$32,000
 - ❖ Building maintenance and monitoring \$19,120



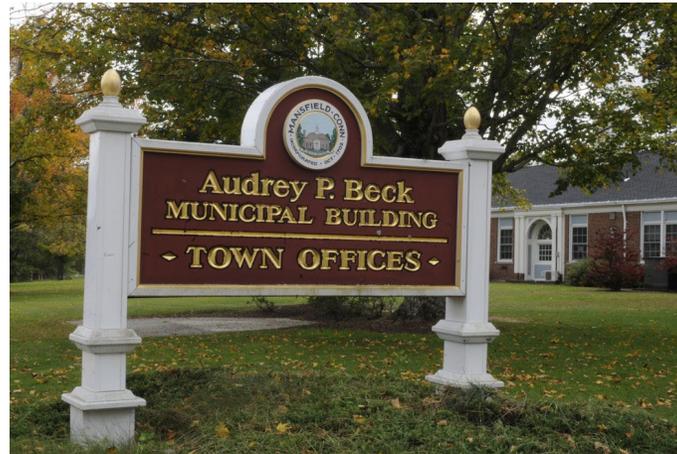
GENERAL FUND - FUND BALANCE (Policy Target = 17%)





BUDGET DRIVERS – CAPITAL PROJECTS

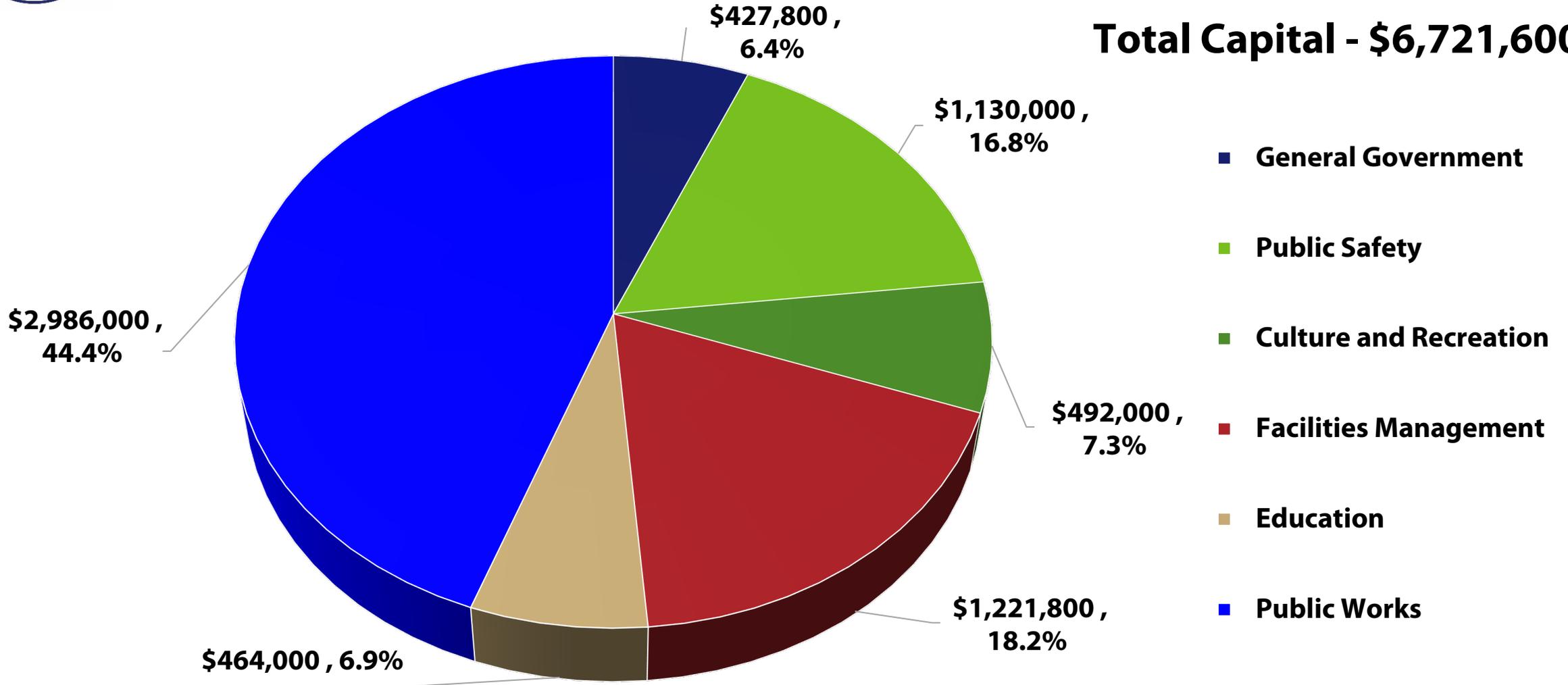
- Through added investment, the Town has accelerated progress on improving roads, drainage and other infrastructure over the last several years
- Planning for the future of municipal facilities to ensure they effectively meet present and evolving future needs (accessibility, service delivery, workforce)
- Grant/external funding will continually be pursued/used to help offset costs





INVESTMENTS IN CAPITAL IMPROVEMENT PROJECTS

Total Capital - \$6,721,600





CAPITAL PROJECTS FUND REVENUES

Sources of Funding	Amount	% of Total
Capital Nonrecurring Fund	\$5,998,700	89.2%
<i>General Fund Contribution</i>	<i>\$4,940,000</i>	
<i>Ambulance User Fees</i>	<i>\$580,000</i>	
<i>Pequot/Mohegan Grant</i>	<i>\$179,151</i>	
<i>Use of CNR Fund Balance*</i>	<i>\$299,549</i>	
Grants (LoCIP & Town Aid Road)	\$542,900	8.1%
CNR Reserved ADA funds	\$180,000	2.7%
Total Revenues	\$6,721,600	

* Estimated remaining CNR fund balance after proposed use in FY2026/27 = \$781,671



CAPITAL FUND MAJOR PROJECTS

- **Public Works (Total – \$2,986,000)**
 - Road drainage and resurfacing – \$2,100,000
 - Transportation projects (walkways, guiderails, bridges) – \$200,000
 - Vehicle/equipment replacements – \$518,000
 - Streetlights – \$5,000
 - Engineering (Foot Bridge Replacement) – \$150,000 (year 2 funding)
 - Geographic Information System (GIS) upgrades – \$10,000



CAPITAL FUND MAJOR PROJECTS (CONT'D)

- **Facilities (Total - \$1,221,800)**
 - Library repairs and upgrades - \$216,600 (partial contribution)
 - New Animal Control facility (Phase 2 - Engineering) - \$50,000
 - HVAC for Historic Town Hall - \$30,000
 - Bicentennial Pond bathhouse canopy - \$85,000
 - Mansfield Community Center repairs - \$115,500
 - Senior Center repairs and upgrades - \$59,500
 - Town-wide maintenance - \$112,000
 - Eagleville Fire Station (Station 107) replacement planning - \$160,000
 - Spring Hill Fire Station (Station 307) repairs - \$275,000
 - Facilities equipment replacement (van & snow blowers) - \$85,000



CAPITAL FUND MAJOR PROJECTS (CONT'D)

- **Culture & Recreation (Total - \$492,000)**
 - Mansfield Community Center fitness equipment and amenities - \$75,000
 - Playground improvements replacement and repair - \$47,500 (annual)
 - General Park Improvements - \$28,500 (annual)
 - Cost-of-service analysis for management - \$16,000
 - Dog Park (design, planning, permits) - \$100,000
 - Southeast Park asset/accessibility improvements - \$200,000
 - Parks and Recreation software replacement - \$25,000



CAPITAL FUND MAJOR PROJECTS (CONT'D)

- **Public Safety (Total - \$1,130,000)**
 - Replacement of Squad 407 - \$700,000 (partial contribution – year 2)
 - Future ambulance replacement - \$175,000
 - Self-contained breathing apparatus (SCBAs) - \$60,000
 - Personal protective equipment & life safety equipment - \$45,000
 - Extrication equipment - \$65,000
 - Fire Station – Alerting System - \$60,000
 - Communications - \$25,000



CAPITAL FUND MAJOR PROJECTS (CONT'D)

- **General Government (Total - \$427,800)**
 - Fleet vehicle replacement - \$154,000
 - ❖ Building & Housing Department; Senior Center Bus
 - File digitalization and management - \$127,000
 - Internal control audit - \$15,000
 - Municipal technology capital equipment - \$57,800 (annual)
- **Education/School Buildings (Total - \$464,000)**
 - Mansfield Middle School (MMS) renovations - \$339,000 (partial funding)
 - Inspection of underground tanks - \$15,000
 - Education technology capital equipment - \$110,000 (annual)



EXPENDITURE BUDGET

General Fund	FY 2025/26	FY 2026/27	\$ Change	% Change
<i>Municipal Operating</i>	\$23,988,350	\$25,375,00	\$1,386,650	5.8%
<i>Capital Contribution</i>	\$4,600,000	\$4,940,000	\$340,000	7.4%
<i>Debt Contribution</i>	\$1,900,000	\$1,975,000	\$75,000	3.9%
Total General Gov.	\$30,488,350	\$32,290,000	\$1,801,650	5.9%
Mansfield Public Schools	\$25,662,845	\$26,470,990	\$808,145	3.1%
Region 19	\$12,153,606	\$12,414,857	\$261,251	2.1%
General Fund Total	\$68,304,801	\$71,175,847	\$2,871,046	4.2%



EXPENDITURE BUDGET – LEVEL CAPITAL CONTRIBUTION

General Fund	FY 2025/26	FY 2026/27	\$ Change	% Change
<i>Municipal Operating</i>	\$23,988,350	\$25,375,00	\$1,386,650	5.8%
<i>Capital Contribution</i>	\$4,600,000	\$4,500,000	(\$100,000)	(2.2%)
<i>Debt Contribution</i>	\$1,900,000	\$1,975,000	\$75,000	3.9%
Total General Gov.	\$30,488,350	\$31,840,000	\$1,351,650	4.4%
Mansfield Public Schools	\$25,662,845	\$26,470,990	\$808,145	3.1%
Region 19	\$12,153,606	\$12,414,857	\$261,251	2.1%
General Fund Total	\$68,304,801	\$70,725,847	\$2,421,046	3.5%



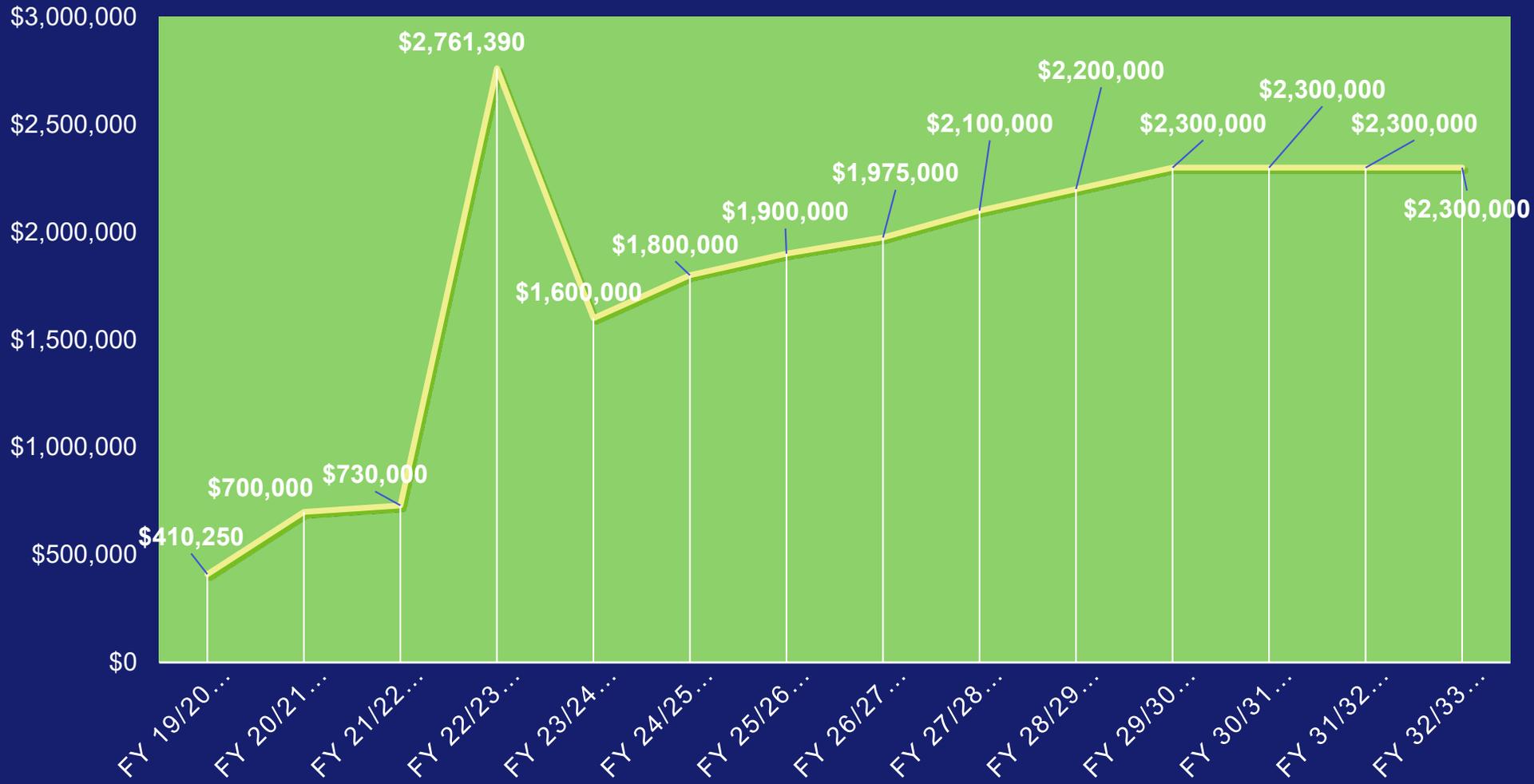
BUDGET DRIVERS – GF TRANSFER TO PARKS & REC.

- The Department is progressing with implementing strategies and actions contained in the MP&R Master Plan and Financial Sustainability Strategy to improve its fiscal condition.
 - Adoption of new membership fees; negotiating substantially improved rates for Insurance Supported Membership (ISM) programs
- The Town Council has expressed support for increasing the General Fund (GF) annual subsidy to the Parks & Recreation Fund to promote accessibility.
- Increased financial support from the GF (9.9% or \$81,200) in FY 2026/27 aligns with recommendations contained in the MP&R Master Plan and Financial Sustainability Strategy.





BUDGET DRIVERS – DEBT SERVICE



Includes funding should a GOB be authorized by referendum in November 2026 and issued in FY29.

In FY23, the Town transferred additional funds to debt service using year end surplus, allowing a slower phase in of debt service payments.

The FY27 debt service payment would be \$375,000 more than proposed w/o prior transfer.



BUDGET DRIVERS – DEBT SERVICE (CONT'D)

Although general obligation bonds for only the first project (Animal Control Facility/Shelter) listed below is reflected in the Town Manager's proposed FY2026/27 budget, the Town needs to plan for additional bonding in the future pending the outcome of multiple ongoing municipal facilities planning and design efforts:

- **Animal Control Facility/Shelter**
- **Municipal Services Campus** (Town Hall and Community Center) and **Senior Center**
- **Replacement of Eagleville Fire Station**





PROJECTED FY 2026/27 MILL RATE - BREAKDOWN



SAMPLE PROPERTY TAX IMPACT (MEDIAN HOME)

	Value	Taxes
10/1/25 ¹ Median Home Value	\$257,180	
Current Taxes	20.00 mills	\$5,144
Projected Taxes	20.39 mills	\$5,244
Annual Increase		\$100
Monthly Increase		\$8.33

	MILL RATE
FY 2026 Adopted	20.00 mills
FY 2027 Projected	20.39 mills
Increase vs. FY 2026	0.39 mills
Percent Change Increase	1.9%

¹ Median home price, 100% FMV value is \$367,400. \$257,180 reflects 70% or the assessed value.



WHERE DO YOUR TAX DOLLARS GO?

	Amount	%
Education	\$2,865	54.7%
General Government (Incl. employee benefits)	\$ 660	12.6%
Other Financing Uses (includes capital)	\$ 614	11.7%
Public Safety	\$ 516	9.8%
Public Works	\$ 393	7.5%
Health & Welfare and Culture & Recreation	\$ 196	3.7%
Total	\$5,244	100%



FY 2026/27 BUDGET HIGHLIGHTS

- Sustains high service levels and meets non-discretionary obligations
 - Full year funding (local match) for four additional FF/EMTs added mid-year in FY2026 following the Town's award of a SAFER grant
 - Full year funding for multiple existing positions created in FY2026 that were funded on a prorated basis (i.e., January 1 vs. July 1 employment start date)
 - Funds two positions (Digital Navigators) previously funded from ARPA
- YOY increase in the Grand List due to growth (3.43%); non-reval year
- Incorporates municipal aid levels from Governor's proposed FY2027 budget adjustments (second year of the state's biennial budget)
- Projects a mill rate of 20.39 – an increase of 0.39 mills or 1.9%
- Continues pay-as-you-go capital plan; \$340K YOY increase to CNR Fund
- Preserves a healthy/desired fund balance in the GF; strong bond rating



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 send questions via email to: Budget2027@Mansfieldct.org
- Public comment will be accepted by surface mail and email (Pub_Comm@Mansfieldct.org) prior to the meeting



UPCOMING BUDGET MEETING DATES

Date	Topics include:	Time
March 26, Thursday	Public Information Session #1 – Town Manager’s Budget	6:00pm
March 30, Monday	General Gov’t. Public Safety, Health & Welfare, Culture & Recreation, Operating Transfers, Parks & Rec Fund	6:00pm
April 2, Thursday	Public Works, Public Safety, Other Funds	6:00pm
April 6, Monday	Public Hearing on Budget, Board of Education, Shared Service Departments	6:00pm
April 20, Monday	Budget Discussion - Flagged Items, Open Discussion	6:00pm
April 23, Thursday	Budget Discussion and Adoption of Budget	6:00pm
April 27, Monday	Adoption of Budget – If Needed Prior to Council Meeting	6:00pm



A NOTE OF APPRECIATION

The preparation of the annual budget requires a great deal of time and effort. I would like to thank our department heads and the following members of our staff team that have worked diligently to help assemble this year's comprehensive budget book:

- Alicia Ducharme (Budget Manager)
- Amanda Backhaus (Finance Director)
- Maria Capriola (Chief of Shared Services and Administration)
- Additional Finance Staff
- Margaret Chatey (Communications Specialist)
- Kim Kowalyshyn

THANK YOU!