

**TOWN OF MANSFIELD**  
**PRELIMINARY FY2024 BUDGET**  
**CONSENSUS MEETING UPDATE**

1

**FEBRUARY 8, 2023**

# FY2024 PRELIMINARY BUDGET

## SUMMARY (AS OF 1/11/23)

2

General Fund Revenues	FY23 Budget	FY24 Budget (preliminary)	% Of Total	FY23-FY24 Var. (\$)	FY23-FY24 Var. (%)
<i>Previous Fiscal Year's Levy Limit</i>	\$70,370,223.12	\$73,048,979.70	66.51%	\$2,678,756.58	3.81%
<i>Add: 2.5% Increase</i>	\$1,759,255.58	\$1,826,224.49	1.66%	\$66,968.91	3.81%
<i>Add: New Growth</i>	\$919,501.00	\$400,000.00	0.36%	( <b>\$519,501.00</b> )	-56.50%
<b>Subtotal Levy Limit</b>	<b>\$73,048,979.70</b>	<b>\$75,275,204.19</b>	<b>68.54%</b>	<b>\$2,226,224.49</b>	<b>3.05%</b>
<i>Add: Debt Exclusions:</i>	<b>\$2,053,205.01</b>	<b>\$2,040,030.01</b>	<b>1.86%</b>	<b>(<b>\$13,175.00</b>)</b>	<b>-0.64%</b>
<b>Maximum Allowable Levy</b>	<b>\$75,102,184.71</b>	<b>\$77,315,234.20</b>	<b>70.40%</b>	<b>\$2,213,049.49</b>	<b>2.95%</b>
<i>Add: Cherry Sheet Receipts</i>	\$22,240,701.00	\$22,630,121.34	20.60%	\$389,420.34	1.75%
<i>Add: Local Receipts</i>	\$8,887,933.58	\$8,982,423.25	8.18%	\$94,489.67	1.06%
<i>Add: Interfund Transfers &amp; Other Revenue Sources</i>	\$2,165,649.51	\$901,032.47	0.82%	( <b>\$1,264,617.04</b> )	-58.39%
<b>Total Forecasted Revenue: General Fund</b>	<b>\$108,396,468.80</b>	<b>\$109,828,811.26</b>	<b>100.00%</b>	<b>\$1,432,342.46</b>	<b>1.32%</b>
<b>General Fund Expenses</b>					
Town Personal Services	\$16,151,496.91	\$16,943,562.95	14.71%	\$792,066.04	4.90%
Town Expenses	\$7,511,932.64	\$8,100,098.11	7.03%	\$588,165.47	7.83%
Town Capital Outlay	\$61,830.00	\$75,000.00	0.07%	\$13,170.00	21.30%
Town Snow & Ice	\$389,440.00	\$389,440.00	0.34%	\$0.00	0.00%
Town SE Regional Assessment	\$1,358,446.00	\$1,426,368.30	1.24%	\$67,922.30	5.00%
School Personal Services	\$45,300,246.00	\$47,191,365.00	40.98%	\$1,891,119.00	4.17%
School Expenses	\$10,550,802.00	\$11,899,629.00	10.33%	\$1,348,827.00	12.78%
Debt Service	\$3,860,831.51	\$4,399,042.51	3.82%	\$538,211.00	13.94%
Cherry Sheet Assessments	\$2,582,904.00	\$2,695,382.33	2.34%	\$112,478.33	4.35%
<b>Overlay</b>	<b>\$400,000.00</b>	<b>\$400,000.00</b>	<b>0.35%</b>	<b>\$0.00</b>	<b>0.00%</b>
Transfers Out	\$120,000.00	\$400,000.00	0.35%	\$280,000.00	233.33%
Insurance	\$1,083,525.94	\$1,263,982.38	1.10%	\$180,456.44	16.65%
Employee Benefits	\$18,845,512.68	\$19,975,637.63	17.35%	\$1,130,124.95	6.00%
FinCom (COVID) Reserve	\$0.00	\$0.00	0.00%	\$0.00	#DIV/0!
<b>Total</b>	<b>\$108,216,967.68</b>	<b>\$115,159,508.20</b>	<b>100.00%</b>	<b>\$6,942,540.52</b>	<b>6.42%</b>
<b>Surplus (Shortfall) as of 1/11/23:</b>		<b>(<b>\$5,330,696.94</b>)</b>			

# FY2024 BUDGET – UPDATES (CONTD.)

3

<b>Town Personnel Expenses:</b>		
DPW Admin: Cut funding for Engineer II position.	(\$13,037)	
DPW Highway: Cut funding for Traffic Tech. position.	(\$66,165)	
DPW Veh. Maint: Cut funding for Heavy Equip. Tech. position.	(\$55,061)	
TM: Cut Personnel Services Adjustment	(\$50,000)	
<b>Town Non-Personnel Expenses:</b>	(\$677,356)	
<b>Town Other Expenses:</b>		
OPEB: Delay Fully Funding Until Fall 2023 STM	(\$280,000)	
BAN Paydown: Pay at Fall 2023 STM	(\$43,000)	
<b>Town Revenue Adjustments:</b>		
New Growth	(\$200,000)	
Misc. Receipts	(\$100,000)	
Hotel Excise	(\$50,000)	
Cannabis Tax	(\$60,000)	
<b>Total Town Reductions/Adjustments:</b>		<b>(\$1,594,619)</b>
<b>Total School Reductions:</b>		<b>(\$800,000)</b>
<b>GRAND TOTAL ALL REDUCTIONS/ADJUSTMENTS</b>		<b>(\$2,394,619)</b>
Preliminary Shortfall		\$5,330,697
<b>Updated Shortfall</b>		<b>\$2,936,078</b>

# FY2024 BUDGET – UPDATES (CONTD.)

4

Requested Budget Adjustments	ORIGINAL	AMENDED	GAIN/LOSS
Misc. Expenses - Treasurer/Collector	\$87,500.00	\$74,600.00	\$12,900.00
Misc. Expenses - Assessor	\$56,321.00	\$54,321.00	\$2,000.00
Misc. Expenses - MIS	\$756,396.00	\$689,956.00	\$66,440.00
Misc. Expenses - Clerk	\$1,714.95	\$0.00	\$1,714.95
Misc. Expenses - ConCom	\$450.00	\$1,150.00	(\$700.00)
Misc. Expenses - Economic Dev.	\$86,230.84	\$87,592.96	(\$1,362.12)
Misc. Expenses - Pub. Bldgs.	\$352,220.00	\$271,675.00	\$80,545.00
Misc. Expenses - Bldg. Insp.	\$9,871.96	\$3,000.00	\$6,871.96
Misc. Expenses - DPW-Adm.	\$70,050.00	\$57,975.00	\$12,075.00
Misc. Expenses - DPW-Highway	\$615,070.00	\$488,931.14	\$126,138.86
Misc. Expenses - DPW-Veh. Maintenance	\$98,000.00	\$65,450.00	\$32,550.00
Misc. Expenses - BOH	\$1,500.00	\$1,000.00	\$500.00
Misc. Expenses - COA	\$376,377.06	\$360,367.71	\$16,009.35
Veterans Aid	\$140,000.00	\$120,000.00	\$20,000.00
Social Services	\$985.00	\$235.00	\$750.00
Library	\$415,809.00	\$397,108.65	\$18,700.35
Parks & Rec.	\$53,541.31	\$39,254.02	\$14,287.29
Health Insurance	\$12,793,333.73	\$12,525,397.87	\$267,935.86
<b>TOTAL</b>	<b>\$15,915,370.85</b>	<b>\$15,238,014.35</b>	<b>\$677,356.50</b>

# FY2024 BUDGET – UPDATES (CONTD.)

5

	FY2023 FTEs	FY2024 FTEs	
Town Manager	4.05	4.05	0
Town Accountant	3.35	3.35	0
Board of Assessors	2	2	0
Treasurer-Collector	5	5	0
Personnel	1	1	0
Information Technology	3	3	0
Town Clerk	3	3	0
Conservation	1	2	1
Planning Board	2	2	0
Economic Development	1	1	0
Public Facilities	4	4	0
Police	46	46	0
Fire	41	41	0
Inspections	4	3	-1
DPW - Administration	2.35	2.2	-0.15
DPW - Highway	12.2	11.2	-1
Vehicle Maintenance	3	3	0
Board of Health	1	1	0
Council On Aging	3	3	0
Veteran's Services	1	1	0
Social Services	1	1	0
Library	5	5	0
Parks & Recreation	1.17	1	-0.17
<b>TOTAL</b>	<b>150.12</b>	<b>148.80</b>	<b>-1.32</b>

Secretarial position added in FY24 (from Bldg. Insp.)

Secretarial position removed in FY24 (to ConCom)

Engineer II Position Not Funded in FY24

Traffic Technician Not Funded in FY24

Shifted portion of salary to Rev. Fund

# FY2024 BUDGET – UPDATES (CONTD.)

6

General Fund Revenues	FY23 Budget	FY24 Budget (preliminary)	% Of Total	Var. (\$)	Var. (%)
<i>Previous Fiscal Year's Levy Limit</i>	\$70,370,223	\$73,048,980	66.26%	\$2,678,757	3.81%
<i>Add: 2.5% Increase</i>	\$1,759,256	\$1,826,224	1.66%	\$66,969	3.81%
<b>Add: New Growth</b>	\$919,501	<b>\$600,000</b>	0.54%	<b>(\$319,501)</b>	-34.75%
<b>Subtotal Levy Limit</b>	<b>\$73,048,980</b>	<b>\$75,475,204</b>	<b>68.47%</b>	<b>\$2,426,224</b>	<b>3.32%</b>
<i>Add: Debt Exclusions:</i>	<b>\$2,053,205</b>	<b>\$2,040,030</b>	<b>1.85%</b>	<b>(\$13,175)</b>	<b>-0.64%</b>
<b>Maximum Allowable Levy</b>	<b>\$75,102,185</b>	<b>\$77,515,234</b>	<b>70.32%</b>	<b>\$2,413,049</b>	<b>3.21%</b>
<i>Add: Cherry Sheet Receipts</i>	\$22,240,701	\$22,630,121	20.53%	\$389,420	1.75%
<i>Add: Local Receipts</i>	\$8,887,934	\$9,192,423	8.34%	\$304,490	3.43%
<i>Add: Interfund Transfers &amp; Other Revenue Sources</i>	\$2,165,650	\$901,032	0.82%	<b>(\$1,264,617)</b>	-58.39%
<b>Total Forecasted Revenue</b>	<b>\$108,396,469</b>	<b>\$110,238,811</b>	<b>100.00%</b>	<b>\$1,842,342</b>	<b>1.70%</b>
General Fund Expenses					
Town Personal Services	\$16,151,497	\$16,657,988	14.72%	\$506,492	3.14%
Town Expenses	\$7,511,933	\$7,801,989	6.89%	\$290,057	3.86%
Town Capital Outlay	\$61,830	\$65,000	0.06%	\$3,170	5.13%
Town Snow & Ice	\$389,440	\$389,440	0.34%	\$0	0.00%
Town SE Regional Assessment	\$1,358,446	\$1,426,368	1.26%	\$67,922	5.00%
School Personal Services	\$45,300,246	\$46,791,365	41.34%	\$1,491,119	3.29%
School Expenses	\$10,550,802	\$11,499,629	10.16%	\$948,827	8.99%
Debt Service	\$3,860,832	\$4,356,043	3.85%	\$495,211	12.83%
Cherry Sheet Assessments	\$2,582,904	\$2,695,382	2.38%	\$112,478	4.35%
Overlay	\$400,000	\$400,000	0.35%	\$0	0.00%
Transfers Out	\$120,000	\$120,000	0.11%	\$0	0.00%
Insurance	\$1,083,526	\$1,263,982	1.12%	\$180,456	16.65%
Employee Benefits	\$18,845,513	\$19,707,702	17.41%	\$862,189	4.58%
FinCom (COVID) Reserve	\$0	\$0	0.00%	\$0	0.00%
<b>Total Expenses</b>	<b>\$108,216,968</b>	<b>\$113,174,889</b>	<b>100.00%</b>	<b>\$4,957,921</b>	<b>4.58%</b>
<b>Surplus (Shortfall) as of 2/8/23:</b>		<b>(\$2,936,078)</b>			

# FY2024 BUDGET – UPDATES

7

- Continue monthly tracking of FY23 local receipts to determine whether FY24 projections can be adjusted.
- Continue follow-up meetings with Department Heads to discuss additional cuts/savings where possible.
- Awaiting confirmation on final health insurance impact (assumes 6% increase for now).
- Awaiting Governor's FY24 Budget (Cherry Sheet). Expected 3/1/23.
- Continue negotiations with unions.

**TOWN OF MANSFIELD  
PRELIMINARY FY2024 BUDGET UPDATE**

8

*Thank You*