

“One Town, One Budget”: How Mansfield, MA Managed School Funding during a Time of Economic Crisis¹

Abstract

From 2010-2012, the Town of Mansfield, MA faced major challenges in its efforts to fund K-12 public education. Not only did the Town suffer the economic consequences of the recession, but there were also intensely strained relations among school and municipal governing bodies, including the School Committee and Board of Selectmen. This case study examines how the Town successfully moved towards a more collaborative approach to budgeting.² It is best suited for an executive-level education program covering topics including local education finance, municipal leadership challenges, and collaboration in the face of competing interests.

“Given a choice between the burning fires of hell, or the Mansfield budget season, I'll take the burning fires of hell any day.”

-Deborah Knight Snyder, Columnist for the *Mansfield News* (March 19, 2010)

Background

Mansfield is a Town located approximately halfway between Boston and Providence in the I-95/495 corridor. It has remained a solidly middle class municipality over the years. In 2013, the per capita income was \$42,600, making it the 92nd wealthiest locality (out of 351) in the State.³ As of 2015, the Town enrolled 4,357 students, out of a total estimated population of 23,606.

Problems with Previous Town Manager Led to Tension and Leadership Vacuum

Former Town Manager John D’Agostino served from 1997-2009. His tenure in office was controversial, as it was marked by a complicated series of trials involving, “a history of charges and countercharges- from sexual harassment to retaliation, wrongful termination, and fiscal misappropriation...”⁴ In November 2008, the Mansfield Board of Selectmen voted against renewing D’Agostino’s contract, which was due to expire the following year.⁵ In order to prevent a possible wrongful termination suit by the departing Town Manager, the Selectmen

made a settlement up front that included severance pay.⁶ D'Agostino remained on the job until July 2009, at which time Nicholas Riccio stepped in as the Interim Town Manager. During his interview, a former member of the Finance Committee stated that based on his own knowledge as a regular citizen, he thought the conflicts involving the Town Manager contributed to the friction between the municipal and school sides of the government.

Let's put it this way, it was so bad that the door over here that connects us with the Town Hall was not only locked all the time, there was a shade on the window. That was a subtle indication of the feelings.

-A former official speaking about the previous relationship between the town and the schools.

Hiring of the New Town Manager and Superintendent

William Ross began his tenure as Mansfield Town Manager in January 2010. He brought 40 years of municipal administrative experience to the role. A transplant from the Midwest, his previous job was as City Manager of Jackson, MI, where he served for five years.⁷ Brenda Hodges served as Superintendent of Schools beginning in 2007. Previously, she worked for one year as the district's Assistant Superintendent for Curriculum and Instruction, and six year as the principal of Mansfield High School.⁸

Use of the 70-30 Formula

Since the 1980's Mansfield used what was called a 70-30 formula for allocating local revenue, with schools receiving the former and the town receiving the latter. The Finance Committee devised the formula as a way to control education costs in the wake of a rapidly expanded school-age population.⁹ Although the formula sounded straightforward, the math behind it was

fairly complex. According to John Stanbrook, Town Accountant and Finance Director, items like reserve fund allowances and debt were not included in the split.

The strictness of the 70-30 split caused a great deal of consternation in the Town. Walter Wilk, the current Finance Committee Chairman, referred to the measure as an “artificial guardrail,” which caused fighting between the schools and town over every dollar. In describing the use of the budget formula, Stanbrook said, “I think the math was right over the long term, not year to year...Great on analysis, poor on deliverance and buy-in.”

The budget fights tended to drag on for long periods of time, lasting up to and including the evening of Town Meeting. Stanbrook provided a vivid example, in which he described negotiating budget amounts in the hallway that very evening. This involved a salary line for a particular administrator. At the start of the meeting, residents would receive budget documentation intended to inform their votes, but the numbers would be quickly rendered obsolete. This led to much confusion and frustration: “...how could the Town Meeting attendees ever have the final correct amounts on a handout when we just settled those amounts in the hallway?”

Mansfield Experiences the Effects of the Recession

By the time Town Accountant and Finance Director John Stanbrook began working in Mansfield in October 2009, the community was feeling the effects of the recession. “...there had been layoffs, there were money crunches, it was a recession, really bad, it hit here hard, cash flow was a real issue believe it or not, and this Town has a municipal electric department and municipal electric departments generate a large cash flow. And it’s a good thing that they did because the electric department was pretty much keeping the Town afloat, with the money that they had at the time.”

Implementing the FY '10 budget became a real challenge. In July 2009, Edward Vozzella, the School Finance Director, announced that the School Department would be receiving \$1,855,000 in Federal Stimulus funds, less than the initially anticipated \$2,094,000.¹⁰ The following month, the School Committee announced there would be a delay in receiving the funds. Mansfield would not receive the monies until either October or November, or perhaps as late as January. Delays complicated efforts to rehire school staff members laid off in previous years.¹¹

The Superintendent noted in the Town's 2009 Annual Report that "even with these funds, the district staff was reduced by 28.5 full-time positions. The schedules at Mansfield High School and Qualters Middle School were restructured to minimize the effect of increased class sizes. The band and orchestra programs at Jordan Jackson were removed from the regular curriculum and introduced as an after school option."¹²

In December, the School Committee approved a first-pass FY '11 budget, totaling \$40,616,656. The budget represented a 4.2% increase over the FY '10 actual.¹³ However, taking the stimulus funding out of the equation yielded an 11.3% budget increase.¹⁴ The Finance Committee painted a bleak picture for the FY '11 budget season. This included a projected increase in aggregate revenues of only .5%, dramatic reductions in state aid, and a projected rise in health care costs of at least 12%.¹⁵

In January 2010, at the next School Committee meeting, both Hodges and Vozzella stated that a "new revenue stream" would be necessary in order for the school system to survive in 2011.

This incident marked the beginning of a painful budget cycle for FY '11.¹⁶

Suggestions of a Budget Override, Followed by the Threat to Eliminate Sports

In February 2010, the School Committee began making cuts from the working budget totaling approximately \$1 million. This included the elimination of 18 future special education positions and the institution of activity fees for sports and the arts. The School Committee declined to make further cuts, noting that this could involve laying off up to 92 more teachers. It was during this meeting that School Committee Vice Chairman Frank DeVecchio brought up the possible need for a budget override.¹⁷ Mansfield's State Representative Betty Poirier (R- N. Attleboro) discouraged the use of an override telling the School Committee that "There has been an excessive use of one-time fixes [in Mansfield]." She also sought to caution the public about the potential lack of state aid available to the School Department for the upcoming year.¹⁸

At the March 9 School Committee meeting, parents suggested the implementation of a fee-based system for sports and other extracurricular activities in the absence of an override.¹⁹

During the Board of Selectmen meeting the following day, Chairman Baldwin stated that an override question should not be considered until all final budget details were worked out.

Furthermore, Finance Committee Chairman Andres Gazzolo argued that an override was an inappropriate measure, given the circumstances: "If it was a solution for one year, you just take an override. You fill the hole and continue going...The problem that we have here is that the whole scenario changed. The revenue scenario changed. It's not that we have one year and it [revenue] will go up again. The revenue is not going up."²⁰ One reporter that disagreed with these sentiments pointed out that Mansfield had not had an override since the year 2000.²¹

The School Committee learned in late March that Mansfield would be receiving \$1.5 million more in state aid than anticipated due to mechanisms in the state funding formula. This caused the budget deficit to drop to \$2.4 million.²² The School Committee decided to avoid making

further budget cuts. Instead, the group would request that the Board of Selectmen pursue an override question.²³

At the March 24 Board of Selectmen meeting, Selectman Kevin Moran expressed his disapproval: “I don’t see any solution to the structural problem.” Like other override critics, he found there to be too heavy of a reliance on “one time fixes.”²⁴ During their meeting a week later, the School Committee requested a budget override in the amount of \$2.4 million. It marked the first time they had included a particular amount in the bid.²⁵ The Board of Selectmen proceeded to delay consideration of the question.²⁶ In the meantime, due to additional cuts and recalculations, the deficit decreased to \$1.8 million.²⁷ However, the Board of Selectmen and the School Committee were unable to resolve the deficit during a joint session with the Finance Committee on April 7.²⁸

On April 13, 2010, the School Committee voted to close the budget deficit by eliminating 23 staff members, along with extracurricular activities, including most significantly, sports. Interestingly, the School Committee hired a new athletic director of the High School that same evening.²⁹ During the citizen comments portion of the meeting, Board of Selectmen Chairman Ann Baldwin got into a contentious discussion with School Committee members. She said that she wouldn’t comment on the cuts made because that was the School Committee’s choice. “That has nothing to do with me. That’s your job, not mine,” Baldwin proclaimed. School Committee members argued that it was not a choice, but had to be done based on the directions of the Selectmen.³⁰ Jean Miller, Chairman of the School Committee explained, “We have a wonderful athletics program here, but in the end, our responsibility is for academics. We had been told by the Selectmen we needed to present a balanced budget.”³¹

“Canceling the sports was really seen as...kind of the nuclear option. It was known would get a big rise out of the community. So quite honestly I don't think that that was ever really serious but that it was a way to get people's attention.”

-Former Finance Committee Member

“High school sports are perhaps more important in Mansfield than almost any other town with maybe the exception of North Attleboro.”

-Bill Gouveia, Columnist for the *Sun Chronicle*

The following evening, the Board of Selectmen held a Town budget forum. Hundreds of parents, students, and other residents attended to express their frustrations over the budget cuts. Although they were instructed otherwise, residents spoke about the School Committee's proposed override question- both for and against. Students wore their sports team jerseys and medals from music competitions. The meeting lasted about 3 ½ hours and had some disruptive moments. One woman was ushered away by police after repeatedly interrupting the Town Manager's budget presentation.³² At 9:30 PM, the Fire Chief evacuated the building to a potential gas leak. After resuming, the forum continued until 11:00 PM.³³

Commenting on the turn of events, a sports editor for the *Mansfield News* wrote, “School Committees are smart enough to know if they cut the math club, 10 parents are going to show up. If they cut sports, it will be a mad dash to get in the building to approve an override.”³⁴

Two days after the budget forum, the Board of Selectmen voted to reinstate funding for sports and other extracurricular activities. The funds came from multiple sources, including delayed contributions to future retiree health care benefits³⁵ in the amount of \$640,000, and \$50,000 in free cash.³⁶ Furthermore, Mansfield would put off hiring a shared town-schools human resource resources position. In exchange, the School Committee would withdraw its request to have the

Board of Selectmen pursue an override. Despite the restoration of the funds, the School Committee still had to lay off 22 full-time employees.³⁷

At the April 29 School Committee meeting, Superintendent Hodges expressed her own disappointment with the recent events. “The spirit of this is somewhat concerning with our teachers...Our teachers heard a loud message: that sports is number one in Mansfield and the teachers are a far distant second.”³⁸ In closing the meeting, School Committee member Michael Trowbridge pointed out that the School Committee was working with a budget that was \$1.6 million less than the previous year. At the same time, the town side of the budget increased, but due to a lack of transparency, the details were not made public. He lamented, “We spend too much time fighting every year and not enough time planning what we can do better.”³⁹

A Bumpy Road to Collaboration during the FY '12 Budget Planning Cycle

The contract with the Mansfield Educators' Association lapsed on December 15, 2010. The last negotiating session, which ended without agreement, had taken place on October 7. At that time, the private mediator recommended a break before reconvening. The teachers decided to engage in a “work action,” meaning that they would limit their work to the seven-hour day, but would not remain beyond that time for volunteer or after-school activities.⁴⁰

At a December meeting of the School Committee, Superintendent Hodges presented the initial FY '12 budget. This budget contained three layers of services. The first layer was a level services budget, encompassing everything to be maintained from the previous year. The second layer included educational programs, services, and staff that the district deemed necessary for addressing “the immediate and future educational needs of students.” The final layer included support programs that did not directly impact teaching and learning. The budget total came out to \$41.2 million, representing a 10.4% increase over the previous year.⁴¹

At a February meeting, Ed Vozzella made the first public mention of a working group, consisting of himself, the Superintendent, the School Committee Chairman and Vice Chairman, Town Manager, the Finance Committee Chairman, and the Chairman of the Board of Selectmen. This is what became known as the Budget Subcommittee.⁴²

In March 2011, it was made public that during a February legal closed door meeting, the School Committee approved raises for the superintendent, along with 18 other non-union employees, including principals, assistant principals, managers, and secretaries. This totaled about \$75,000, with funds coming from the eliminated curriculum director position. The timing of the increase complicated efforts to come to an agreement with the Town's unions. The Town Manager noted that he had learned of the raises during a March negotiating session with the municipal unions.⁴³

Snow Removal Gets Personal and Increases Tension

While planning for the FY '12 budget, Mansfield experienced tremendous amounts of snow during the 2011 winter season. Controversy around cleanup furthered the already existing tensions between the town and School Department. At a March 2 Board of Selectmen meeting, the Town Manager, along with members of the Board of Selectmen criticized the School Department for unnecessarily running up a \$66,000 snow removal bill at the Robinson School. Ross expressed that the Department had not acted quickly enough to fix the problem. He stated, "When you get into that situation, you pay a premium." One member of the Board of Selectmen even suggested paying high school students to do the job.

At the next School Committee meeting, Walter Parker, Director of Buildings and Grounds for Mansfield Schools, described the events that had transpired in order to set the record straight. On February 4, he noticed signs of a possible roof collapse, but upon further inspection with structural engineers, deemed the situation safe. However, he still decided to have the building

evacuated in order to have 14 inches of snow removed from the roof. An additional foot of snow was expected over the weekend. Responding to the Selectman's suggestion about using high school students for the job, Hodges responded, "I would never put students on the roof. They're not adults. They're still children." She also noted, "I hope one lesson everyone can learn is that listening to idle chatter without gathering facts and speaking publicly of this does nothing but destroys the credibility of everyone and makes us all look like idiots."⁴⁴ Regarding the snow removal issue, he said he was "disturbed" that Selectmen would discuss this without informing the School Committee. He found that demonstrated a lack of cooperation. He added, "Why make the relationship between the town and the schools more toxic than they already are?" School Committee member Jean Miller said, "I feel at every meeting there are accusations hurled at us that we are operating underneath the law or improperly. I take umbrage at that...It's unfortunate that every week we come here and are insulted."⁴⁵

At the following Board of Selectmen meeting, members expressed their regret over the snow criticisms. "We took them more to task than they deserved," according to Member George Dentino. Chairman Kevin Moran added, "We need to communicate better...Over the last several years, we have had a difficult relationship...The Town deserves better than we had in the past. All of us are here because we want to do a good job. It's been a difficult week with bruised egos, but this is very small compared to what we will be going through."⁴⁶

Moving Forward

With the formed Budget Subcommittee in place, the next School Committee meeting focused on district priorities. Hodges presented the priorities, based on her conversations with principals, administrators, and Vozzella. Adding teachers to the Middle School represented the first concern, followed by the High School and the elementary schools. By the end of the meeting,

Vozzella pointed out that the Committee shifted from an initial full priorities list worth \$2.5 million to a reduced one at \$1.2 million.⁴⁷ At the following Board of Selectmen meeting, Finance Committee Chairman Gazzolo noted that the town and schools were pretty close on budget, and that most talk was occurring “around the margins.”⁴⁸ School Committee members further refined the priority list in April, cutting about \$217,000 from the budget. At the meeting, Superintendent Hodges thanked Trowbridge and DelVecchio from the School Committee for working with the Town Manager, Finance Committee and Selectmen, “by moving the budget process forward in a professional and congenial way.”⁴⁹ In May, the Finance Committee asked the schools to make additional cuts. In response, the School Committee cut an additional \$286,000 from the budget.⁵⁰ Vozzella did issue a warning about the approved budget: “We have \$1.35 million worth of salaries that are being subsidized right now by the government... We have a funding cliff; these funds will not be there in fiscal year ‘13, unless they must a new stimulus package.”⁵¹ Recognizing the situation, Hodges stated, “It is kind of a gamble... there are many variable. We look at those variables and hope some break in our favor.” Trowbridge similarly noted, “We just don’t know what is coming down the pike... We are just trying to survive.”⁵²

The May 10 Town Meeting began on a rough note as it took more than 30 minutes past the scheduled start time for officials to find enough residents to make the 200-voters quorum. Town Meeting approved the \$34.7 million municipal budget and \$38.4 million school budgets that evening. The budgets included \$300,000 from free cash and \$1.35 million in stimulus funds. Gazzolo noted the Finance Committee’s opposition to the School Committee’s use of stimulus funds for hiring personnel since that money would not be available in the following year.⁵³

In June, the teacher approved a new three-year contract. Teachers would receive a series of pay raises in return for enrolling in a new money-saving health insurance plan.⁵⁴

A Turbulent FY '13 Budget Cycle

During the October 18 School Committee meeting, Vozzella let the members know that work had begun on the FY '13 budget. He recommended that a subcommittee convene to assist with the budget process along the lines of the previous cycle.⁵⁵ Vozzella articulated some of the budget challenges including the lack of stimulus funds going into FY '13, coupled with the more expensive new bus contract. Chairman Trowbridge informed the School Committee that the Selectmen did agree to proceed with the Budget Subcommittee.⁵⁶ The following month, Vozzella and Superintendent Hodges gave detailed presentation on the FY '13 budget. Vozzella pointed out that given the absence of stimulus funds, along with the new union contractual obligations, the schools would run a \$2.5 million deficit just to maintain the previous year's services. Hodges discussed the top ten priorities wish list, based on immediate school district needs, totaling \$433,000. The School Committee approved the first-pass budget totaling \$41.4 million. This included both the first layer level services budget and the wish list.⁵⁷

At a January meeting, Trowbridge pointed out with pride that consultant Dr. Mullin's research found Mansfield Schools as high performing with a very limited budget, when compared to other districts across the State.⁵⁸ Later that month, Vozzella suggested drawing on the town's stabilization fund and free cash to help mitigate the budget gap.

The Selectmen flinched at the proposal. Chairman Aptowitz said, "It's [stabilization fund] not for that purpose. If I have to dip into my 401k to go food shopping, there's a problem."

Selectmen Annino agreed, "It causes me great concern...It shows a great disregard for the public and the taxpayers of Mansfield."⁵⁹

The Finance Committee further sought to impress upon others the gravity of the situation.

Chairman Gazzolo said that expenses increased by 5.9%, while revenue only went up by 1.8%.

Particular issues of concern included salary increases and retiree health care costs.⁶⁰

At their March 13 meeting, the School Committee unanimously voted to make no cuts to the proposed FY '13 budget. Chairman Trowbridge stated that the School Committee might proceed

to Town Meeting with an unbalanced budget, something that had not been done in many years.

Other members concurred, saying that they did not want to revert to the large class sizes and previous Middle School configuration. Before making any possible cuts, they wanted to hear

from the public at a budget forum on March 28, and a charrette⁶¹ on March 31.⁶² The Board of Selectmen strongly criticized the School Committee's actions. Chairman Aptowitz said, "To be

frank, I'm very disappointed in what I heard...Granted there are difficult decisions to be made, but you move forward and you make them. They have a big deficit, and they haven't cut

anything yet." Additionally, Selectmen disagreed with the scheduling of the budget forum,

because it coincided with a Selectmen meeting, and the use of the charrette as a discussion for

addressing the budget, as that was not its originally intended purpose.⁶³

The fight over the budget spilled onto the Letters to the Editor pages of the *Sun Chronicle*. On

March 20, then-former School Committee member Frank DelVecchio had his letter that was

critical of the Board of Selectmen published in the *Sun Chronicle*.⁶⁴ He wrote:

"With Town Meeting a month away, the citizens have yet to see meaningful budget numbers, let

alone the assumptions backing the angry assertions. As disturbingly, there has been no

ownership or even serious discussion of any of the policy implications. Perhaps when Aptowitz

says 'Just do it,' what he means is return to the painfully unacceptable classroom sizes Qualters

Middle School experienced just a year ago. When Kozlowski says we 'deserve better,' he must

mean overcrowded Jordan/Jackson School classrooms and continued neglect of the police, fire, Town Clerk and other municipal departments. The collective willingness of these elected officials to cut the baby in half and then wash their hands of any responsibility is incomprehensible, irresponsible and infuriating. Rather than confuse tough sounding sound-bites with leadership, these gentlemen, their colleagues and their school committee counterparts need to sit down together, often and in public, and provide the essential budget information that they have yet to provide the citizens of Mansfield.”⁶⁵

Selectmen Olivier Kozlowski’s response appeared two days later:

“It’s simple. There’s a finite pool of money. It’s allocated according to a formula that has been in use for a long time. Both the town and the school sides presently have budgets that exceed the amount allotted. That means both sides need to find ways to reduce their budgets to what we have available to spend. The town side is working on it. The school committee, at their last meeting saw ‘no reason to cut’ and talked about going to Town Meeting with an unbalanced budget...The people of Mansfield should be able to expect their elected officials to understand that on the larger scale and act accordingly, not grandstand or engage in intramural conflicts. In other words, they deserve better.”⁶⁶

At the March 27 School Committee meeting, Chairman Trowbridge complained that he was trying to get a big picture on the budget from the town, but had been stonewalled over the past five to six weeks. Vozzella concurred, “We haven’t had the opportunity to look at any detail- it’s frustrating.”⁶⁷ Meanwhile, the Selectmen and School Committee continued to argue it out over the option of using free cash to alleviate the deficit.⁶⁸ DeVecchio had this message for the Board of Selectmen:

“Here’s a simple plan: 1) Show is the numbers and the assumptions behind them; 2) Provide adequate time to digest the information; 3) Have the open and honest public discussion you’ve been avoiding- none of this baloney about it not being worthwhile to meet with ‘them’ (i.e. the school committee) because ‘they’ are unreasonable; 4) Trust the people you represent to make informed choices that are in the best interests of their community. Or you can try to shove your agenda through Town Meeting. It’s not a hard choice. Do the right thing.”⁶⁹

With Town Meeting less than a month away, the situation degraded into a true stalemate.

Collaboration between the Superintendent and Town Manager; The FY ’13 Budget Process Reaches Resolution

“Later on, around 2012, the Superintendent and I sat down and said we’ve got to break this and the best way to do it is prepare, in essence, a joint budget. Now there’s still two articles, by charter, but preparing a joint budget takes into account the needs and doesn’t pay attention to the 70/30 split.”

-William Ross, Town Manager

“Then they [Ross and Hodges] met privately, and separate from the Budget Subcommittee, just them and figured out a way to balance the budget. Which relied heavily on using free cash. That was that, and they issued a press release.”

-Lauren Carter, Former Reporter for the *Sun Chronicle*

After a standoff lasting several months, Hodges and Ross met privately in an effort to cooperatively determine how to proceed.⁷⁰ They publicized the results of their work in a Sun Chronicle press release.

“We took the approach that this is our ‘rainy day!!’ We had to develop a plan that gets us through the upcoming year and rely upon the forecast that revenues will improve going forward. There is a finite amount of revenue available to the Town, and we needed to work together to

address, to the best extent possible, concerns of all parties. The budget, as jointly recommended, includes retaining the teaching staff and programs of the School Department, adds one firefighter to the Fire Department to balance shifts and adds two police officers to the Police Department to return the department to previous staffing levels. The budget does not anticipate layoffs in other areas; however, it will require careful oversight during the fiscal year beginning July 1, 2012.

We have also agreed that immediately after Annual Town Meeting, we will begin meeting jointly to develop a long-range strategy to address the service needs of the community. We recognize that in the end, we are one organization providing services and need to develop our strategies on that basis. We will use the findings of the, soon-to-be completed, Strategic Plan to work with the School Committee and Board of Selectmen to establish priorities and to address the concerns raised by the citizens of the community. We are dedicated to working together to address the service needs of the citizens of [Mansfield].”⁷¹

Not everyone was pleased with this arrangement. Finance Committee Chairman Gazzolo and Vice Chairman Lazzara published their own response in the *Sun Chronicle* a day later. They wrote:

“The Finance Committee of the Town of Mansfield finds itself [in] a position that is completely foreign to us. We are virtually on the eve of Town Meeting and don't know how our budget is balanced. We read in the newspapers that it is balanced, but apparently somebody forgot to tell us how this was done. The Finance Committee is always open to change but for the first time in anybody's memory we have never conducted the process in this manner. Meetings that were planned never happened; the Superintendent of Schools and Town Manager solved the problem without any input from the Finance Committee. Based on the work we have done to date, we don't know how this solution works without cuts from the requested budget using sound financial

principles. It has never been considered an appropriate strategy to use free cash to pay regular operating salaries. If you are not invested in the future of Mansfield, then any solution will do. We made calls to Selectmen and members of the School Committee and all we know is that the details of the plan were withheld from them as well. Overall, we are unable to fulfill our responsibility to advise Town Meeting until we participate with all parties responsible for the budget. At this time we think it is necessary to postpone Town Meeting until we have a fiscally responsible budget that is understood and supported by everyone. This approach has served us well for many years.”⁷²

In a follow-up interview, Gazzolo and Lazzara elaborated on the cost and potential consequences of the decisions.⁷³

The joint meeting of the Board of Selectmen and Committee, held April 18, was a lively event. Town Manager Ross described the reasoning behind the new budget approach:

“The planning charrette and the follow up discussions with managers, planners and school superintendents from other communities clearly demonstrated the necessity of working together, sharing information and being flexible in developing a budget rather than working from a strict mathematical formula...Brenda Hodges and I realized that the proposed 2013 budget was going in the same direction of discord and distrust. We sat down together and decided to look at a new paradigm. We looked at the budget holistically.”⁷⁴

Superintendent Hodges offered her own perspective on the situation:

“I have watched the budget process in Mansfield for a dozen years and found myself confused and frustrated at the process. While the budget has been especially challenging for the past few years, for the reasons that we are all aware, the process never should have been, nor does it

currently, need to be so challenging... As Mr. Ross said, he and I realized that it was up to us to change this. We asked that all Boards join in the process, beginning with the Joint Strategic Plan that each of us embraced. It also included the Budget Subcommittee that provided representation from each of the boards and has met over the past few months. We were committed to resolving the budget issues and maintaining and improving services for the schools and the town, not to provide for either the schools or the town at the expense of the other.”⁷⁵

Vice Chairman Lazzara, representing the Finance Committee spoke out against the proposed budget plan. He made two major points over the course of the meeting. First, he sought to have Town Meeting delayed in order to give his committee time to review the budget. He noted that details of the joint proposal were not made public until the previous day; one week before Town Meeting. He said, “I recommend we spend more time on this- we don’t want to make a fast decision because we have to make a decision. We should hold it off and make a prudent decision.”⁷⁶ Second, he expressed the committee’s objection to using \$1.3-\$1.4 million in free cash to balance the budget, which he characterized as “creative financing.” Out of the free cash, the amounts of \$434,000 and \$900,000 were designated for the town and school sides, respectively.⁷⁷ Ross responded, “I very much respect the position of the Finance Committee. They have an important role to play in this, but to some extent, they kind of played it this year as ‘this is what’s gonna be done,’ rather than working with us. And that was very frustrating for everybody. I hope we can get past that and really work through the next year and next year at this time we’ll have good proposals.”⁷⁸ Members of the Board of Selectmen conveyed mixed feelings about the proposal and the process by which it was formed. Selectmen George Dentino stated, “We’re selling ourselves down the river in future years because of this.” Selectmen Moran said that while this plan involved the use of more free cash than he would like, it “may be

an opportunity to have a paradigm shift.”⁷⁹ Chairman Aptowitz stated at the meeting that he wanted to let everyone know that, “Bill [Ross], Brenda [Hodges], etc. spent a lot of time putting this together over the last several months. This wasn’t slapped together at the last minute. Lots of hard work and effort. From here on out: The schools and the town will commit to full transparency.”⁸⁰

Despite the pleas of the Finance Committee, the Board of Selectmen decided to proceed with Town Meeting as scheduled.

Five days after the joint session, the Finance Committee held their own meeting, where they voted to oppose the use of free cash. The following day, April 24, the town and school budgets both passed Town Meeting. While the school budget passed easily, the municipal side made it by only 13 votes, 212 to 199. As reported, “The school budget sailed through after Superintendent Brenda Hodges detailed the alternative: layoffs that would eliminate at least 30 teachers, increased class sizes and a destabilized school system... Though the budget has been championed by some as a collaborative effort, the Finance Committee likened the strategy to a phrase popular in financial circles: ‘spend, extend, and pretend.’”⁸¹

Aftermath

Finance Committee Members Resigned en Masse. The day after Town Meeting, the Chairman of the Finance Committee submitted his resignation to the Board of Selectmen. Five of the six remaining members followed suit the following day. The one member that stayed, Steve Schoonveld, had just been appointed a few months before. Having served on the committee for 18 years, Gazzolo stated, “It was a hard decision, but I was going to leave my chairmanship anyway...I didn't want to leave like this. I'm not accustomed to leaving like this. I enjoy it, I put in a lot of effort, and we have a wonderful group of people who are very intelligent.”⁸²

Furthermore he stated, “So now, nearly 60 years of institutional budget and operational knowledge is gone. I can’t believe it has come to this.”⁸³ Gazzolo also added that he could not work with “unscrupulous politicians who talk out of both sides of their mouths.” Town Manager Ross responded, “We acted ethically and responsibly in the entire process... We listened to the citizens through the strategic planning process, and they said the municipal and school sides need to get together and solve the problem. And so we did.”⁸⁴

Reactions from the Board of Selectmen and School Committee members differed. Selectmen George Dentino said, “I’m very very saddened... I will say that I think we as a Board and the Town Manager, I think we let the Finance Committee down. I really do.”

School Committee Chairman Trowbridge stated, “It is unfortunate that they chose to resign... There are members that I had a great deal of respect for and I still do. We may not always agree, but you need to be open to finding solutions that work so that the town and schools can continue to serve the needs and expectations of the residents. We have followed the advice of Finance Committee on most occasions, and have made cuts to teaching positions. We now see that that was not in the best interest of the students. That does not mean that we did not value their advice, we did. In turn we expect that our opinions be taken into account as well by the Finance Committee. If we were to always just follow the advice of Finance Committee, you would not have two elected boards, a Town Manager and a Superintendent. The end result is, that decisions that are made, were made by the two elected boards who are ultimately responsible for the budgets and the Professional Staff of the Town Manager and Superintendent who implement them. The final decision rested with the voters, and they have spoken.”⁸⁵

At the behest of his colleagues and Mansfield residents, Selectmen Chairman Aptowitz e-mailed the former Finance Committee members, inviting them to participate in the next Board of

Selectmen meeting.⁸⁶ Members declined to appear at the meeting. Gazzolo found the e-mail halfhearted and said, “That invitation was a non-invitation.”⁸⁷

Reconstitution of the Finance Committee. Once it became clear that the Finance Committee members would not be returning, the Board of Selectmen proceeded to fill the vacant seats.

According to Ross, the Selectmen, “chose very wisely, some very high-powered people with a lot of financial background, but who were more collaborators and facilitators.” One of the new members was Walter Wilk, who became Committee Chairman. He previously served on Mansfield’s Finance and Capital Improvement Committees during the 1990’s.

Wilk described the role of the Finance Committee in the school budget process since the change: “I would say more of as a partner to them and more of helping them, finding out what their end game is...Whatever it is, is trying to get them [the schools] to think long-term...at the same time balancing what the town needs and having the schools understand what the town needs, having the town understand what the school needs and have the people understand what everyone needs and why they are making the investments...”

Rather than rely on the old 70-30 split, the committee applied a needs-based, zero budget approach to allocating resources. Wilk remarked that the new process became more ingrained over the years, and described it as a positive development. The cooperative tone was evident during the first meeting of the new Finance Committee, held in June. At that time, for example, members spoke about presenting the Town Manager and Superintendent with budget projections, using different scenarios.⁸⁸

FY '14 Budget Process

The FY '14 budget process took place in a smoother manner than previous years. As Ross and Hodges noted in their first joint press release on the matter: “We are pleased to be able to say that this year’s budget process has been a much more cooperative effort than in the past, with everyone working off of the same set of numbers and everyone recognizing that we are one community, and there is only so much money to go around.”⁸⁹ In an interview, Ross commented, “It’s been an interesting exercise working on it together rather than fighting it out in the news media... We listened to what our citizens told us.”⁹⁰

Town Accountant and Finance Director Stanbrook said, “We have Budget Subcommittee meetings now, it’s more of a collaboration in the sense that I’m not telling the schools what to budget, they aren’t telling us what to budget. We get together, think about the needs and we try to work it out.”⁹¹ Superintendent Zeffro Gianetti added that although the meetings were at times contentious, they were also productive.⁹² Finally, Finance Committee Chairman Wilk noted that the Budget Subcommittee played an important role in engaging stakeholders from the school and town sides to help everyone better understand the challenging financial situation.

The Town’s 2014 Annual Town Report specifically cited the importance of the “One Town, One Budget” process as one that “integrates the municipal and School Department budgets into a document that expresses the priorities of the entire organization for presentation to Town Meeting.”⁹³

Comparison of the Numbers. It was particularly enlightening to note whether there were effectively any differences between the monetary allocations for the Town and schools under the old and new budget approaches. Stanbrook ran the numbers for FY '15 and FY '16 using the old 70-30 formula and compared this with the actual results. As it turned out, the numbers were remarkably similar.⁹⁴ This illustrated that the budget came down largely to people and process,

more so than the numbers themselves. The new system achieved these results without the rampant animosity of the past.

Advice from Officials

Officials stressed the importance of transparency in order to have a successful school-municipal budget collaboration. Town Manager Ross said, “You have to have the right people who understand the value of collaboration. I think it’s especially true to the chief executives, the manager, administrator, and school superintendent. Then you have to have elected officials who understand the importance of sharing resources and working together for the betterment of the community. Probably the third thing is, and this is one of the reasons its working here, is you have to have citizens say “no, we’re not willing to put up with the bickering back and forth...” Superintendent Gianetti stated that “establishing relationship and trust with people” was key to making progress.

Town Accountant and Finance Director Stanbrook emphasized the importance of professionalism to the process. For example, the Town Manager brought 40 years of municipal administrative experience to the position. He had a record of objectivity and effectiveness in his work. Stanbrook also added this point about the use of tax overrides: “You can’t ask people for more money unless you’ve gotten everything you can out of what you’ve got.”

Continued Challenges

Since the time of the passage of the FY ’13 budget and its aftermath, Mansfield has continued to face a variety of challenges.

Voter apathy. Finance Committee Chairman Walter Wilk and Town Accountant and Finance Director John Stanbrook noted that the Town’s spirit of cooperation has negatively affected resident interest in budget meetings. In the past, people attended in because they enjoyed

watching the fights take place. In the absence of those public arguments, residents became much less interested in the forums.

Social media incident. In October, 2012, Selectmen Olivier Kozlowski posted a controversial comment on his Facebook page. It read, ““The School Committee has decided they would prefer to discuss their concerns at the next Budget Subcommittee meeting, as opposed to on TV with us tonight.” Supposedly, this had to do with teacher contract talks. School Committee members quickly disapproved of the remarks. “Social media isn’t how you run the Town. You are elected to make hard decisions on your own...I would never in my wildest dreams throw something out there,” said Chairman Trowbridge. Vice Chairman Kiera O’Neil stated, “It was an unnecessary comment that didn’t need to be shared with the public. Let’s try to work together rather than making snide or negative comments.” Kozlowski subsequently admitted that he could have made his point in a more politic manner.⁹⁵

Appendix

Timeline of Major Events

July, 2007- The Mansfield School Committee selected Brenda Hodges as Superintendent of Schools. Hodges previously served as Assistant Superintendent for Curriculum and Instruction and as Principal of Mansfield High School.

November, 2008- After 12 years on the job, the Mansfield Board of Selectmen voted to not renew the contract of Town Manager John D'Agostino, which was set to expire in November 2009. This came about after years of lawsuits between D'Agostino and other Town employees.

July, 2009- Nicholas Riccio stepped in as Interim Town Manager.

The 2009 Annual Town Report outlined the financial challenges faced over the course of the year:

- State and local revenues fell short of predictions.
- The school district faced a \$4 million deficit, necessitating cuts.
- The school district received \$2.4 million in federal stimulus funding, but still cut staff by 28.5.
- A bleak financial outlook for FY 2011, including an expected rise in health care costs of at least 12%.

January, 2010- William Ross began his tenure as Mansfield Town Manager. A transplant from the Midwest, Ross brought 40 years of experience in municipal administrative capacities.

February 23, 2010- At the School Committee meeting, Superintendent Hodges outlined staffing and program reductions necessary to close a \$5.7 million budget gap for FY '11. She expressed that such cuts would decimate the school district. State Representative Betty Poirier (R- N. Attleboro) expressed pessimism over the level of Chapter 70 state aid that would be available to Mansfield. School Committee member Frank DeVecchio suggested having the Board of Selectmen put a Proposition 2 ½ override question on the ballot.

March 10, 2010 and March 24, 2010- At Board of Selectmen meetings, members discussed their lack of support for an override.

March 31, 2010- The School Committee requested that the Board of Selectmen approve a Proposition 2½ override amount of \$2.4 million. The Selectmen subsequently delayed consideration of the question.

April 13, 2010- The School Committee voted to close the FY '11 budget deficit (at that point \$1.8 million) by eliminating teaching positions and extra-curricular activities—including most prominently, sports. That same evening, the Committee had announced the hiring of a new athletic director for the High School. At the time of the decision, 800 out of 1500 high school students played on at least one sports team.

April 14, 2010- Hundreds of parents, students, and other residents packed the Board of Selectmen's Town budget forum to protest the elimination of sports. Many stated that they wanted to have the opportunity to vote on an override.

April 16, 2010- The Board of Selectmen voted to restore funding for sports and other extra-curricular activities in the budget (from a combination of reserve funds). The School Committee agreed to withdraw its request for the \$1.8 million override. However, the district still had to cut the equivalent of 22 FTE, many of whom were classroom teachers.

December 14, 2010- Superintendent Hodges presented a draft FY '12 budget to the School Committee. This contained three layers: level service budget; cost of educational programs, services, and staff to address immediate and future educational needs; needs within schools that support programs, but did not directly impact teaching and learning. This represented a 10.4% increase over FY '11.

February 15, 2011- In his discussion with the School Committee, Ed Vozzella, Director of Finance and Operations for the schools, mentioned a working group, which included the Superintendent, School Committee Chairman and Vice Chairman, Town Manager, Finance Committee Chairman and the Chairman of the Board of Selectmen. This is what became known as the Budget Subcommittee.

March 22, 2011- Based on her conversations with principals, administrators, and Ed Vozzella, Superintendent Hodges presented a list of priorities to the School Committee.

April 12, 2011- The School Committee continued to refine the priority list to bring greater balance to the budget.

May 17, 2011- The School Committee approved their budget, which was subsequently passed at Town Meeting. The Finance Committee disagreed with the use of stimulus funds for personnel.

September 20, 2011- After various delays, the Superintendent updated the School Committee on the strategic planning process, which was being facilitated by consultant Dr. John Mullin.

October 18, 2011- Ed Vozzella informed the School Committee that the budget process had begun for FY '13. This included the input of the Budget Subcommittee.

December 13, 2011- The School Committee approved the FY '13 budget. Between the decrease in federal stimulus funds and the cost of contractual obligations for union employees, the district would run a deficit of about \$2.5 million to maintain staff and services of the previous year. With the inclusion of additional requested services, the deficit grew to \$2.9 million.

March 13, 2012- Ed Vozzella provided a budget update to the School Committee. Based on recent adjustments, the school deficit stood at \$2.2 million. Chairman Michael Trowbridge and other School Committee members stated that they were willing to go to Town Meeting with an unbalanced budget, due to an unwillingness to go back to large class sizes, and the previous Middle School configuration. The Board of Selectmen responded negatively. Members of both committees argued it out in the press over the ensuing weeks.

April 13, 2012- Hodges and Ross issued a press release in the *Sun Chronicle* articulating a joint budget agreement. This proposal would retain teaching staff and programs in the School Department, add one firefighter to the Fire Department, and two police officers to the Police Department. Immediately after Town Meeting, they pledged to engage in a long-term, collaborative budget process. This process was intended to improve relations among all parties, while providing the ability to engage in long-term financial planning.

April 14, 2012- Finance Committee Chairman Andres Gazzolo and Vice Chairman James Lazzara reacted negatively in a letter to the *Sun Chronicle*. Mainly, they disagreed with the solution of using free cash to balance the budget.

April 18, 2012- A Joint meeting of the Mansfield Board of Selectmen and School Committee took place. It was quite contentious! James Lazzara, members of the Board of Selectmen, and other citizens got into some heated exchanges.

April 23, 2012- At their meeting, Finance Committee members voted to oppose the use of free cash.

April 24, 2012- The budgets proposed by Hodges and Ross passed at Town Meeting. The following day, Finance Committee Gazzolo submitted his resignation to the Board of Selectmen. Five of the six remaining members followed suit.

May 1, 2012- Mansfield published its five-year strategic plan. Greater cooperation between the municipal and school departments was noted as one of the most important goals for the Town.

Teaching Note

Case Abstract. From 2010-2012, the Town of Mansfield, MA faced major challenges in its efforts to fund K-12 public education. Not only did the Town suffer the economic consequences of the recession, but there were also intensely strained relations among school and municipal governing bodies, including the School Committee and Board of Selectmen. This case study examines how the Town successfully moved towards a more collaborative approach to budgeting. It is best suited for an executive-level education program covering topics including local education finance, municipal leadership challenges, and collaboration in the face of competing interests.

Teaching Objectives.

- Understand an example of School Committee-Town relations.
- Understand examples of challenges in collaborative communication.
- Articulate how one Town dealt with difficult circumstances in funding its schools.

Courses, levels, and topics for which the case is intended.

This case study is best suited for an executive-level education program. It is applicable to study of local education finance, municipal leadership challenges, and collaboration in the face of competing interests.

Classroom discussion (assignment) questions and answers.

Q: What is your opinion on a situation where the School Committee hires a new athletic director, while cutting sports on the same night?

A: This set of circumstances illustrates that the School Committee is perhaps not serious about really cutting sports. It looks as though someone else will come in and rectify the situation, given that they know how popular sports are in the Mansfield.

Q: After months of budget stalemate in 2012, what happened next?

A: The Superintendent and the Town Manager met privately to devise a budget plan for FY '13. This was done shortly before Town Meeting. The Board of Selectmen and School Committee agreed with their aims, but the Finance Committee was not on board.

Q: If you were on the Board of Selectmen, would you have chosen to delay Town Meeting? Why or why not?

A: This answer gets into competing priorities and a tight timeframe. In this case, the Board of Selectmen decided to move ahead as scheduled. It seemed that no matter what, the Finance Committee was not going to approve of the proposed budget. Delaying the meeting would have

been difficult, given the logistics of rescheduling- finding available space and advertising in the new date to residents.

Q: Why do you think the municipal budget vote was so close?

A: The budget process was not well understood by members of the Town. Many people supported the schools, and thought that giving money to the municipal side would take away from the school side.

Q: How did the budget numbers compared under the old and new allocation approaches?

A: Remarkably, they were quite similar. The Town Accountant took the budgets for FY '15 and '16 (under the new system), and re-ran them using the old 70-30 formula. It turns out that the numbers were within a million dollars.

Q: If you were the Superintendent of Town Manager, how would you have managed the Finance Committee?

A: This answer gets into questions of competing influence, personalities, and priorities.

Q: Were there stakeholders that should have been included in the Budget Subcommittee?

A: The Subcommittee consisted of the Town Manager, Superintendent, finance administrators from the municipal and school sides, and members of the Board of Selectmen, School Committee, and Finance Committee. This answer gets to into other possibilities, and perhaps individuals that should have been excluded.

References.

Examples of additional literature on topics of related interest that complement the case study.

I. How to Devise a School Budget

A. Basic Process

William T. Hartman, *School District Budgeting* (Englewood Cliffs, NJ: Prentice-Hall, Inc., 1988).

A classic work that extensively covers the technical aspects of school finance. Describes in detail the budget development process. Major approaches include line-item budgeting, program budgeting, program planning and budgeting systems, and zero-based budgeting. A variety of funds are used for covering education, including general funds, special revenue funds, capital projects funds, enterprise funds, and trust funds. Budget development relies on a great deal of estimation, including projecting the number of students, determining personnel requirements, estimating expenditures, estimating revenues, and balancing the budget. Administrators must grapple with three types of budget adjustments in order to yield balance: budget reduction, increases, and shifts.

National Education Association, *Budget Analysis: Beyond the Numbers: A Guide to Interpreting Local School District Budgets* (Washington, DC: NEA, 1989).

Discusses how state and local context, particularly the existence of tax limiting laws affect the budget process. A budget is not just about the numbers, but also illustrates a locality's philosophy behind expenditure allocations.

Robert N. Kratz, Charles A. Scott, and Harry T. Zechman, *A Primer on School Budgeting* (Lancaster, PA: Technomic Publishing Company, Inc., 1998).

The importance of open communications among the superintendent, business manager, principals, and teachers during the budget process. School board members should be vigilant in asking questions and educating themselves about the district goals and priorities. Citizens should also have an opportunity to participate in the process.

Alyson Klein, "States, Districts Caught in Federal Budget Clash," *Education Week*, March 16, 2011, 16, 20, 21.

Addresses the challenges of school budgeting at the local level, given the timing of the federal process.

Mary Perry, "Site-Based Budgeting: A New Age of District Finance," *Leadership* 42 (2013): 8-11.

Discusses the use of the Strategic School Funding for Results project, a partnership of Pivot Learning Partners and the American Institutes of Research in collaboration with the Twin Rivers and Los Angeles Unified School districts.

Denisa R. Superville, "Districts Expanding Efforts to Align Budgets, Academics," *Education Week*, March 18, 2015, 1, 18.

The Government Finance Officers Association developed a pilot project to help school districts align their budgets with instructional priorities. Six school districts participated in the pilot project.

B. Superintendent Role

Rene S. Townsend, Gloria L. Johnston, Gwen E. Gross, Peggy Lynch, Lorraine Garcy, Benita Roberts , and Patricia B. Novotney, *Effective Superintendent- School Board*

Practices: Strategies for Developing and Maintaining Good Relationships with Your Board (Thousand Oaks, CA: Corwin Press, 2007).

Superintendents need to have a clear philosophy on teaching and learning, a strong mission statement, clear goals, and a system for setting priorities. Clear communication is important. A superintendent must be able to expertly articulate budget workings to the public.

John Eller and Howard C. Carlson, *So Now You're the Superintendent!* (Thousand Oaks, CA: Corwin Press, 2009).

Draws from the authors' experiences, discusses basic information that superintendents should understand in compiling the budget. This includes the monitoring of key school district financial reports: enrollment, expenditures, revenues, and staffing plans.

II. Dealing with a Tight Budget

A. Possible Areas to Cut, Reallocate Resources

Nancy O'Keefe Bolick, "Cutting School Budgets: Lessons from Across the U.S.," *The Education Digest* 57 (1992): 7-10.

Areas that have been cut by school boards have included transportation, administration, athletics, elective and extracurricular programs, teaching staff and maintenance.

Robert S. McCord and Noelle M. Ellerson, *Looking Back, Looking Forward: How the Economic Downturn Continues to Impact School Districts* (Alexandria, VA: American Association of School Administrators, 2009),

<https://www.aasa.org/uploadedFiles/Resources/files/LookingBackLookingForward.pdf>.

Noelle M. Ellerson, *A Cliff Hanger: How America's Public Schools Continue to Feel the Impact of the Economic Downturn* (Alexandria, VA: American Association of School Administrators, 2009),

[https://www.aasa.org/uploadedFiles/Policy_and_Advocacy/files/CliffHangerFINAL\(1\).pdf](https://www.aasa.org/uploadedFiles/Policy_and_Advocacy/files/CliffHangerFINAL(1).pdf).

Noelle M. Ellerson, *Surviving a Thousand Cuts: America's Public Schools and the Recession* (Alexandria, VA: American Association of School Administrators, 2009),

https://www.aasa.org/uploadedFiles/Policy_and_Advocacy/files/AASAThousandCutsFINAL121610.pdf.

This series of reports describes the effects of school budget cuts across the country during the time of the recession, based on national surveys of school administrators.

Stretching the School Dollar: How Schools and Districts Can Save Money While Serving Students Best, eds. Frederick M. Hess and Eric Osberg (Cambridge, MA: Harvard Education Press, 2010), 1-17.

Chapters of particular relevance include: June Kronholz, “What’s Happening in the States,” 45-70 and Marguerite Roza, “Now is a Great Time to Consider the Per-Unit Cost of Everything in Education,” 71-96. Kronholz provides a detailed overview of what has taken place across the country, and options for school districts regarding how to handle financial challenges. This include trimming personal, saving money through other means (e.g. negotiating salary cuts to prevent layoffs, closing underutilized schools, and increasing class sizes), and using budget overrides. Roza suggests that districts consider education costs on a per-student basis. Typically, administrators only use this measure when calculating the annual per-pupil cost of education. Using this metric more broadly might be an effective technique for evaluating the efficiency of educational services.

Nancy Kober and Diane Stark Rentner, *Districts Foresee Budget Cuts, Teacher Layoffs, and a Slowing of Education Reform Efforts* (Washington, DC: Center on Education Policy, 2011), <http://files.eric.ed.gov/fulltext/ED521335.pdf>.

Report describing the effects of the recession on schools, based on a national survey of school districts.

Jay D. Badams, “School District Budget Crisis: Technical Challenge as a Springboard for Adaptive Change” (EdD diss., University of Pennsylvania, 2012).

Describes how Erie, PA dealt with its budget crisis in the schools. This included a combination of major budget cuts along with a small tax increase.

Nathan Levenson, *Smarter Budgets, Smarter Schools: How to Survive and Thrive in Tight Times* (Cambridge: Harvard Education Press, 2012).

Drawing from his experiences as a former superintendent, the author deals with the tough questions in allocating limited resources. He emphasizes the need to provide services differently (in creative ways), rather than eliminating them altogether.

B. Setting Priorities

David H. Smette, “Leadership in Hard Times,” *American School Board Journal* 190 (2003): 25-26.

Provides a superintendent’s perspective on setting priorities. Superintendents should have a multi-year time frame, a clear vision and mission for the district, and priorities for

core services and reallocated resources. The community should be involved in the process. At the end of the day, however, the superintendent and board must make the difficult decisions. It is important not to pit competing interests against one another.

Ted Alejandre, "Collaborating on District Budget Priorities," *Leadership* 38 (2009): 12-13.

The importance of including a broad array of stakeholders in the process of identifying district priorities. This process was being used in the Yucaipa-Calimesa Joint United School District (CA).

C. Raise Taxes

Gail M. Zeman, "Turning the Tide: Anatomy of a Successful School Tax Increase Vote," *School Business Affairs* 75 (2009): 22-25.

Discusses how Ipswich, MA successfully implemented a budget override, thanks to the efforts of the local citizens.

Jay D. Badams, "School District Budget Crisis: Technical Challenge as a Springboard for Adaptive Change" (EdD diss., University of Pennsylvania, 2012).

D. Alternative Perspective

James W. Guthrie and Arthur Peng, "The Phony Funding Crisis," *Education Next* 10 (2010): 13-19.

The authors present a different view on the budget situation with respect to education. Rather than being a crisis, they describe education as existing in a privileged state due to decentralization, political dynamics, and the complexity of funding. An interesting and provocative counterpoint to much of the existing body of work.

¹ The following methods were used for researching the case study. Field interviews with the following individuals: William Ross, John Stanbrook, Zeffro Gianetti, Tommy Ratliff, Walter Wilk, John Mullin, Lauren Carter, and Bill Gouveia; Video recordings from relevant Mansfield School Committee, Board of Selectmen, and Finance Committee meetings; Minutes from the aforementioned meetings; News coverage.

² Note: In this case study, "Town" refers to Mansfield itself, while "town" pertains to municipal functions exclusive of schools.

³ See "Municipal Data Bank," Massachusetts Department of Revenue, Division of Local Services, https://dls.gateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=Socioeconomic.dor_incomepercapita_main. 2013 is the most recently available year for which this data is available.

⁴ Emily Sweeney, "Mansfield Ex-Officials' Discrimination Suits go to Court; Consolidated Cases about Town Manager," *Boston Globe*, June 24, 2007, GS 10. This stemmed from the Town Manager's interactions with former employees of the Mansfield Electric Department. Between 2007-2009, Mansfield paid out over \$2 million in damages and settlements to the employees. See Christine Wallgren, "Judge: Official Must Pay Worker Who Sued," *Boston Globe*, October 21, 2007, GS 1; Matt Kakley, "Mansfield Settles with Stoye for \$525,000," *The Sun Chronicle* (Attleboro, MA), July 14, 2009. In 2010, an additional individual sued D'Agostino, plus several former and sitting members of the Board of Selectmen in connection with the same incidents. See Christine Legere, "No End to Snarls for Town: Mansfield; Lawsuit, Charges Continue Troubles," *Boston Globe*, January 24, 2010, 1. As of December 2016, this case was still open.

⁵ "Globe South Community Briefing," *Boston Globe*, January 24, 2010, 2.

⁶ Matt Kakley, "Mansfield Manager Paid to Leave Post," *The Sun Chronicle* (Attleboro, MA), June 19, 2009; Christine Legere, "Manager to Depart Tuesday: D'Agostino will be Leaving Rancor in Wake; Mansfield," *Boston Globe*, June 25, 2009, GS 3.

⁷ Matt Kakley, "Mansfield's new Manager: 'We have a Lot of Work to Do,'" *The Sun Chronicle* (Attleboro, MA), February 2, 2010; Stacey Gallotta, "Ross Focusing on Town's Future Prospects," *Mansfield News* (MA), February 28, 2010. The Board of Selectmen were so pleased with his job performance- especially in contrast with his predecessor- that they awarded him a three-year contract extension in 2012. Selectman called Ross a "breath of fresh air" and a "multi-talented Town Manager." See Lauren Carter, "Mansfield Town Manager to Stay Around," *The Sun Chronicle* (Attleboro, MA), January 12, 2012 and Lauren Carter, "Mansfield Manager Will Earn New Term," *The Sun Chronicle* (Attleboro, MA), June 21, 2012.

⁸ Deborah Knight Snyder, "Hodges on Job- Board Awards Three-Year Contract," *Mansfield News* (MA), July 6, 2007, 1.

⁹ None of the respondents I spoke with were able to provide much detail about the formula's origins, as this predated their time in office.

¹⁰ Mansfield School Committee Meeting Minutes, July 15, 2009.

¹¹ Mansfield School Committee Meeting Minutes, August 4, 2009.

¹² Town of Mansfield 2009 Annual Town Report, p. 50.

¹³ Mansfield School Committee Meeting Minutes, December 15, 2009.

¹⁴ Matt Kakley, "Mansfield Schools OK Budget Sum," *The Sun Chronicle* (Attleboro, MA), December 16, 2009. Stimulus funds would not be available for FY '11.

¹⁵ Town of Mansfield 2009 Annual Town Report, p. 56.

¹⁶ Matt Kakley, "Mansfield Officials: Cuts Won't Include Arts," *The Sun Chronicle* (Attleboro, MA), January 27, 2010; Meredith Holford, "Parents Pack Meeting, Fear Art Cuts- Schools, Selectmen, FinCom Plan Budget Meeting," *Mansfield News* (MA), January 29, 2010, 1, 6.

¹⁷ Mansfield School Committee Meeting Minutes, February 23, 2010; Matt Kakley, "Tax Hike for Mansfield?" *The Sun Chronicle* (Attleboro, MA), February 24, 2010. In 1980, Massachusetts enacted Proposition 2 ½ as a method for limiting local taxes. A community cannot levy more than 2.5% of the total full and fair cash value of all taxable real and personal property in the community (levy ceiling). Furthermore, a community can only increase taxes by a certain amount from year to year (levy limit). An override allows a community to assess taxes in excess of the automatic annual 2.5% increase and any increase due to new growth. This may not be used to increase a town's levy ceiling. In order for an override question to appear on a ballot, the majority of the selectmen must approve of it. Passage requires majority approval of the electorate. For more information, see Massachusetts Department of Revenue, Division of Local Services, "Levy Limits: A Primer on Proposition 2 ½," <http://www.mass.gov/dor/docs/dls/publ/misc/levylimits.pdf>.

¹⁸ Meredith Holford, "State Aid News Not Promising," *Mansfield News* (MA), February 26, 2010, 3.

¹⁹ Meredith Holford, "Parents Turn Out for Budget Meeting," *Mansfield News* (MA), March 10, 2010.

²⁰ Stacey Gallotta, "Override Unlikely, but on the Table- Deficit on School Side Still Estimated at \$4.6 Million," *Mansfield News* (MA), March 12, 2010, 1, 4.

²¹ Deborah Knight Snyder, "Thoughts on the Budget Gap," *Mansfield News* (MA), March 19, 2010, 8, 9.

²² Mansfield School Committee Meeting Minutes, March 23, 2010; Matt Kakley, "Tax Hike to be on Mansfield Agenda," *The Sun Chronicle* (Attleboro, MA), March 24, 2010.

²³ Meredith Holford, "Schools to Ask for Override," *Mansfield News* (MA), March 24, 2010.

²⁴ Matt Kakley, "Mansfield School Plan Sought," *The Sun Chronicle* (Attleboro, MA), March 25, 2010.

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- ²⁵ Matt Kakley, "Mansfield Tax Hike: \$2.4M," *The Sun Chronicle* (Attleboro, MA), April 1, 2010, B1, B4.
- ²⁶ Meredith Holford, "School Seek \$2.4M Override," *Mansfield News* (MA), April 1, 2010; Matt Kakley, "School Asks for Override," *The Sun Chronicle* (Attleboro, MA), April 2, 2010, B1, B4.
- ²⁷ Matt Kakley, "Bid for Schools' Tax Hike Still Alive," *The Sun Chronicle* (Attleboro, MA), April 8, 2010, B1, B6.
- ²⁸ Meredith Holford, "Alternative Budget Next Step," *Mansfield News* (MA), April 9, 2010, 2.
- ²⁹ Mansfield School Committee Meeting Minutes, April 13, 2010.
- ³⁰ Mansfield School Committee Meeting, April 13, 2010. Baldwin got into trouble for embezzling money from multiple employers and for filing false unemployment claims with the Commonwealth. See, for example, "Baldwin Charged with Embezzlement, Unemployment Assistance Fraud," *Wicked Local.com*, January 14, 2010, <http://www.wickedlocal.com/x1409376132/Baldwin-charged-with-embezzment-unemployment-assistance-fraud>; Donna Whitehead, "Former Mansfield Official Charged with Larceny from Norton Business," *Taunton Daily Gazette*, March 24, 2016, <http://www.tauntongazette.com/article/20160324/NEWS/160327428>; David Linton, "Former Mansfield Selectwoman Charged with Theft Six Years Ago, Faces New Charges in Norton," *The Sun Chronicle* (Attleboro, MA), March 18, 2016.
- ³¹ Christine Legere, "Mansfield Votes to Eliminate High School Sports: Committee Moves to Close Massive Budget Shortfall," *Boston Globe*, April 15, 2010, B3.
- ³² Matt Kakley, "Forum Grows Rowdy," *The Sun Chronicle* (Attleboro, MA), April 15, 2010, A1, A2.
- ³³ Meredith Holford, "Mansfield Parents Protest Cuts of After-School Programs, School Staff," *Mansfield News* (MA), April 15, 2010.
- ³⁴ Mike Hardman, "Stop Playing Games," *Mansfield News* (MA), April 16, 2010, 13, 18.
- ³⁵ In the budget, this is known as OPEB, which stands for Other Post-Employment Benefits.
- ³⁶ Free cash refers to leftover unrestricted funds from operations of the previous fiscal year.
- ³⁷ Donna Whitehead, "Sports, Music in; Override out in Mansfield," *Mansfield News* (MA), April 16, 2010; Matt Kakley, "Mansfield Says: Play Ball," *The Sun Chronicle* (Attleboro, MA), April 17, 2010, A1, A2; Matt Kakley, "Budget Details Start to Emerge," *The Sun Chronicle* (Attleboro, MA), April 22, 2010, B1, B4; Meredith Holford, "Mansfield School Budget Passes Despite Calls to Reject It," *Mansfield News* (MA), May 5, 2010.
- ³⁸ Mansfield School Committee Meeting, April 29, 2010.
- ³⁹ Mansfield School Committee Meeting, April 29, 2010. Rather unexpectedly, the School Department ended up returning almost \$1 million to the Town at the close of FY '10. See Meredith Holford, "Schools Return \$1M to Town Coffers- Funds Restore Monies Provided to Save After-School Programs," *Mansfield News* (MA), September 10, 2010, 1, 6.
- ⁴⁰ Susan Parkou Weinstein, "Mansfield Teachers Limit Hours to Protest Lack on Contract," *Mansfield News* (MA), December 15, 2010.
- ⁴¹ Mansfield School Committee Meeting Minutes, December 14, 2010.
- ⁴² Mansfield School Committee Meeting Minutes, February 15, 2011. At that time, and for years afterwards, it was considered an informal group, as there were no published minutes until January 2014.
- ⁴³ Patrick Anderson, "School Raises Doled Out," *The Sun Chronicle* (Attleboro, MA), March 4, 2011, A1, A6. Hodges later admitted that the timing of the raises could have been better. She did point out, however, that she started work in July 2007, and was making the same salary until a few weeks before. See Susan Parkou Weinstein, "Superintendent Defends Raises- Many Staffers had not had an Increase since 2007," *Mansfield News* (MA), March 25, 2011, 1.
- ⁴⁴ At the same meeting, members also responded to criticism over the prior closed door meeting where they approved the Superintendent's raise. Chairman Trowbridge read a letter from their attorney stating that the action was "proper and appropriate."
- ⁴⁵ Mansfield School Committee Meeting, March 8, 2011; Susan Parkou Weinstein, "Mansfield School Board Defends Emergency Roof Work, Superintendent's Pay Hike," *Wicked Local.com*, March 10, 2011, <http://www.wickedlocal.com/article/20110310/News/303109419/?Start=1>.
- ⁴⁶ Meredith Holford, "Robinson Roof Repair Causes Hard Feeling for Selectmen, School Committee," *Mansfield Patch*, March 14, 2011, <http://patch.com/massachusetts/mansfield-ma/robinson-roof-repair-causes-hard-feelings>.
- ⁴⁷ Mansfield School Committee Meeting, March 22, 2011.
- ⁴⁸ Patrick Anderson, "Tax Hike Vote Nixed," *The Sun Chronicle* (Attleboro, MA), April 4, 2011, B1, B6. The reporter noted that this budget cycle was notable for what had not been proposed- a tax override.

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- ⁴⁹ Mansfield School Committee Meeting, April 12, 2011; Patrick Anderson, "Mansfield Schools Cut Budget by \$217,000," *The Sun Chronicle* (Attleboro, MA), April 13, 2011, B3.
- ⁵⁰ Heather Harris, "Mansfield School Committee to Discuss Budget," *Mansfield News* (MA), May 16, 2011; Mansfield School Committee Meeting Minutes, May 17, 2011; Jeff Sullivan, "Mansfield School Committee Contentiously Approves Budget," *Mansfield Patch*, May 18, 2011, <http://patch.com/massachusetts/mansfield-ma/mansfield-school-committee-contentiously-approves-budget>.
- ⁵¹ Jeff Sullivan, "Mansfield School Committee Contentiously Approves Budget," *Mansfield Patch*, May 18, 2011, <http://patch.com/massachusetts/mansfield-ma/mansfield-school-committee-contentiously-approves-budget>.
- ⁵² Patrick Anderson, "Mansfield Schools Close Budget Gap," *The Sun Chronicle* (Attleboro, MA), May 19, 2011, B1, B2.
- ⁵³ Donna Whitehead, "Budget Passes Muster," *Mansfield News* (MA), June 1, 2011; Patrick Anderson, "A New England Tradition under Fire," *The Sun Chronicle* (Attleboro, MA), June 19, 2011. Like other localities around the United States, Mansfield carried an unfunded liability on current and future retiree health care. In their case, \$79 million. In 2011, the Town deposited \$300,000 in a trust fund. See Patrick Anderson, "Selectmen: Put Meals Tax towards Health Care," *The Sun Chronicle* (Attleboro, MA), June 4, 2011.
- ⁵⁴ Patrick Anderson, "Mansfield Teachers OK Pact," *The Sun Chronicle* (Attleboro, MA), June 29, 2011.
- ⁵⁵ Mansfield School Committee Meeting Minutes, October 18, 2011.
- ⁵⁶ Mansfield School Committee Meeting Minutes, November 1, 2011.
- ⁵⁷ Mansfield School Committee Meeting Minutes, December 13, 2011; Christine Legere, "Community Briefing," *Boston Globe*, December 25, 2011, 2.
- ⁵⁸ Mansfield School Committee Budget Meeting Minutes, January 10, 2012. Dr. John Mullin, a retired professor of regional planning and Dean at the University of Massachusetts, Amherst, served as a consultant to Mansfield during its strategic planning process. He worked with more than 130 cities and towns across Massachusetts. He stated, "I'm a retired Army general, so I'm pretty good at the front of an angry mob. And I get an awful lot of calls when communities are in conflict."
- ⁵⁹ Lauren Carter, "Selectmen: Hands off Savings," *The Sun Chronicle* (Attleboro, MA), February 2, 2012. Town Manager Ross noted that based on its budget size, Mansfield should maintain at least \$5.6 million in the stabilization fund, and at least \$3.2 million in free cash. The most recent figures from the time revealed, however, that the Town had only \$2 million in the former and \$1.9 million in the latter.
- ⁶⁰ Lauren Carter, "Mansfield Faces \$2.9M Budget Deficit," *The Sun Chronicle* (Attleboro, MA), February 26, 2012.
- ⁶¹ A charrette is defined as "an intensive, multi-disciplinary workshop with the aim of developing a design or vision for a project or planning activity." See <https://www.epa.gov/international-cooperation/public-participation-guide-charrettes>.
- ⁶² Mansfield School Committee Meeting Minutes, March 13, 2012.
- ⁶³ Lauren Carter, "Budget Battle Brews in Mansfield," *The Sun Chronicle* (Attleboro, MA), March 18, 2012. Strategic planning consultant Dr. John Mullin sought to assure the Town Manager that the workshop would avoid discussion of the budget. See Lauren Carter, "Board: Ban Budget Talks," *The Sun Chronicle* (Attleboro, MA), March 23, 2012. Mansfield's 2012 Annual Town Report provided further detail on the community meetings, and how the work was integrated into the strategic plan document. See Town of Mansfield 2012 Annual Town Report, p. 8.
- ⁶⁴ DelVecchio lost his bid for re-election in May, 2011.
- ⁶⁵ Frank DelVecchio, Letter to the Editor, *The Sun Chronicle* (Attleboro, MA), March 20, 2012.
- ⁶⁶ Olivier Kozlowski, Letter to the Editor, *The Sun Chronicle* (Attleboro, MA), March 22, 2012.
- ⁶⁷ Mansfield School Committee Meeting Minutes, March 27, 2012.
- ⁶⁸ Lauren Carter, "Selectmen Unlikely to Support Override," *The Sun Chronicle* (Attleboro, MA), April 2, 2012.
- ⁶⁹ Frank DelVecchio, Letter to the Editor, *The Sun Chronicle* (Attleboro, MA), April 8, 2012.
- ⁷⁰ Lauren Carter, "Mansfield Has A Solution," *The Sun Chronicle* (Attleboro, MA), April 13, 2012.
- ⁷¹ Brenda Hodges and William Ross, Press Release, *The Sun Chronicle* (Attleboro, MA), April 13, 2012.
- ⁷² Andres Gazzolo and James Lazzara, Letter to the Editor, *The Sun Chronicle* (Attleboro, MA), April 14, 2012.
- ⁷³ Lauren Carter, "Budget Plans Blasted," *The Sun Chronicle* (Attleboro, MA), April 15, 2012.
- ⁷⁴ Mansfield Joint Meeting of the Board of Selectmen and School Committee, April 18, 2012.
- ⁷⁵ Mansfield Joint Meeting of the Board of Selectmen and School Committee, April 18, 2012.
- ⁷⁶ Mansfield Joint Meeting of the Board of Selectmen and School Committee, April 18, 2012.
- ⁷⁷ Mansfield Joint Meeting of the Board of Selectmen and School Committee, April 18, 2012.

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- ⁷⁸ Mansfield Joint Meeting of the Board of Selectmen and School Committee, April 18, 2012.
- ⁷⁹ Lauren Carter, "'Band-Aid' Budget Wins Approval," *The Sun Chronicle* (Attleboro, MA), April 19, 2012.
- ⁸⁰ Mansfield Joint Meeting of the Board of Selectmen and School Committee, April 18, 2012.
- ⁸¹ Lauren Carter, "Mansfield Passes Budget," *The Sun Chronicle* (Attleboro, MA), April 25, 2012.
- ⁸² Lauren Carter, "Mansfield Finance Board Members Resign," *The Sun Chronicle* (Attleboro, MA), April 27, 2012, http://www.thesunchronicle.com/news/local_news/mansfield-finance-board-members-resign/article_c663227a-9e06-58a7-8356-1b785799d231.html.
- ⁸³ Susan Parkou Weinstein, "Mansfield Finance Committee Members Resign," *Wicked Local.com*, April 30, 2012, <http://mansfield.wickedlocal.com/x206667035/Mansfield-finance-committee-members-resign>. The former Finance Committee member said that, looking back, there was not anything he could have done. As a rank and file member of the Committee, he felt like "collateral damage" from the fall out.
- ⁸⁴ Lauren Carter, "Mansfield Finance Board Members Resign," *The Sun Chronicle* (Attleboro, MA), April 27, 2012, http://www.thesunchronicle.com/news/local_news/mansfield-finance-board-members-resign/article_c663227a-9e06-58a7-8356-1b785799d231.html.
- ⁸⁵ Jeff Sullivan, "Mansfield Officials React to Fincom's Mass Resignation," *Mansfield Patch*, April 27, 2012, <http://patch.com/massachusetts/mansfield-ma/mansfield-officials-react-to-fincom-s-mass-resignation>.
- ⁸⁶ Lauren Carter, "Selectmen to Fincom: Please Return," *The Sun Chronicle* (Attleboro, MA), May 3, 2012.
- ⁸⁷ Lauren Carter, "Finance Committee to Selectmen: Thanks but No Thanks," *The Sun Chronicle* (Attleboro, MA), May 7, 2012, http://www.thesunchronicle.com/mansfield/finance-committee-to-selectmen-thanks-but-no-thanks/article_e857c108-eaf6-5237-85e3-194fd60370f1.html. Selectmen Dentino even went so far with his displeasure of the e-mail that he wrote a letter to Chairman Aptowitz for the *Sun Chronicle*. See "Selectman's Invite to Finance Committee," *The Sun Chronicle* (Attleboro, MA), May 9, 2012.
- ⁸⁸ Mansfield Finance Committee Meeting, June 14, 2012. The first meeting with a completely filled out board took place in August. See Lauren Carter, "Mansfield Fill Out Finance Committee," *The Sun Chronicle* (Attleboro, MA), August 23, 2012.
- ⁸⁹ William R. Ross and Brenda Hodges, "Guest Column- Town Offers Look Inside Budget," *Mansfield News* (MA), April 12, 2013, 8. The two issued a follow-up column on the budget later in the month. See Brenda Hodges and Bill Ross, "Guest Column- Budget Addresses Town, School Priorities," *Mansfield News* (MA), April 26, 2013, 6.
- ⁹⁰ Heather Harris, "Town-Budget Balanced for Fiscal 2014- Schools, Municipal Requests at \$79 Million," *Mansfield News* (MA), April 26, 2013, 4.
- ⁹¹ He added that it also helped that Mansfield's economy improved greatly from the bad old days of 2009.
- ⁹² Gianetti became Superintendent of Mansfield Schools in July 2014.
- ⁹³ Town of Mansfield 2014 Annual Report, p. 3.
- ⁹⁴ For FY '15: Under the old model, the Town would have received \$23,694,593 and the schools would have received \$55,287,383. In reality, the Town received \$23,469,486, while the schools received \$54,762,135. For FY '16: Under the old model, the Town would have received \$24,519,671, and the schools would have received \$57,212,567. In reality, the Town received \$24,151,528, while the schools received \$56,353,565. Note that the figures do not total identically, due to differing assumptions and classifications. Much thanks to John Stanbrook for providing these calculations.
- ⁹⁵ Susan Parkou Weinstein, "Facebook Post Upsets School Board," *Mansfield News* (MA), November 9, 2012, 3A.