

**TOWN OF MANSFIELD**  
**OFFICE OF THE FINANCE DIRECTOR**

CHERYL TRAHAN, Director of Finance



**Response to Citizen Budget Questions - 1**

**Date :** April 4, 2013

**Question :** Please explain the difference in the following numbers:  
 Taxable Grand List on page 30: \$1,000,150,922  
 Net Grand List on page 113: \$1,015,190,044

**Response :** Please see the table and notes below:

Grand List Reconciliation - Proposed FY 2013/14 Budget

October 1, 2012 Grand List - per the Assessor	(1) (2) (3)	\$ 1,015,190,044
Adjustment to the Grand List for the tax abatement	(4)	(11,526,032)
Adjustment to the Grand List for (4) properties that transferred to non-taxable after 10/1/12	(5)	(3,513,090)
Taxable Grand List for the 2013/14 Levy calculation	(6)	<u>\$ 1,000,150,922</u>

**Notes:**

- ✓ (1) This is the Grand List *before* any adjustments that might be made by the Board of Assessment Appeals
- ✓ (2) This includes the Storrs Center Project Assessment (\$27,734,270) *before* the tax abatement
- ✓ (3) Town Manager's Proposed Budget FY 13/14 -- referenced on page 3 (Budget Message) and page 29 (Grand List Comparison)
- ✓ (4) This is the equivalent of \$321,000 in tax dollars at a mill rate of 27.85
- ✓ (5) This includes:
 

Hunting Lodge Road	\$ 24,990
17 King Hill Road	1,100,120
29 King Hill Road	124,880
29A King Hill Road	2,263,100
	<u>\$ 3,513,090</u>
- ✓ (6) Town Manager's Proposed Budget FY 13/14 -- referenced on page 3 (Budget Message) and page 30 (Estimated Tax Warrant)

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**Response to Citizen Budget Questions - 2**

**Date:** April 4, 2013

**Question:** The total grand list is \$1,015,190,044; the taxable grand list is \$1,000,150,922; the difference is \$15,040,000. According to the assessor the EDR abatement represents \$11,818,860 in assessed value and that leaves \$3,221,140 in real estate that is NOT taxed. Can you tell me what properties those are and the circumstances surrounding their abatement?

**Response:** Please see the Grand List Reconciliation (Response to Citizen Budget Question - 1, dated April 4, 2013)

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**Question:** According to Cherie there is \$100,000 in Medical Insurance Reserve Funds being used by the town side of the budget. Can you disclose that to the public in an addendum or note to the budget?

**Response:** Yes, an updated Employee Benefits narrative page will be included in the budget detailing the \$100,000 of reserve.

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**Question:** As a Mansfield taxpayer, could you please give an explanation in writing as to the town's policy with regard to the use of reserve funds to balance the BOE and town budgets? Also, an explanation of the money that is transferred or not transferred as the case may be is requested.

**Response:** For many years now, it has been the Council's policy that the use of the General Fund fund balance to balance operating budgets has a destabilizing impact on the operating budget. The Fund Balance policy states that the Town will strive to maintain an unrestricted fund balance of seventeen percent of the General Fund operating budget, with up to two percent of the General fund operating budget accounted for in unrestricted fund balance of other governmental funds. While this policy does not apply to the internal service funds, the basic premise of the policy is a good one and therefore the use of any reserves is always done with great caution. It is important to understand that the "premiums" that the Town and employees pay into the Health Insurance fund is based on projected claims. This information comes to us from Anthem BC/BS, our third party administrator. For the last four years, our claims experience has been significantly below estimates and it appears the trend will continue

for the current fiscal year. Because of that, the Health Insurance fund balance has grown significantly, far beyond what is required for to be considered “fully funded” – having enough reserves to cover 25% of our expected claims. This is the amount that, in the event of a catastrophic health claim year, the Health Fund would need to cover before the Aggregate Stop Loss Coverage would kick in. It is also important to understand that an internal service fund is not intended to accumulate large reserve balances. If that is the case, it means that the entities that are being served by the internal service fund are being overcharged. This can result in a management comment from the auditors, with a recommendation to reduce the charges to the entities involved. Therefore, we are prudently making an attempt to 1) reduce the excess reserve balance; 2) carefully adjust premium contributions to aid in controlling budget increases; 3) always be mindful of possible major swings in claims activity. It would be irresponsible to tax residents to continue to make payments into a fund when the reserves are already more than sufficient to meet our needs.

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**Question:** Also, can you please tell me if the UConn properties recently purchased-- Farmer Brown's lot and the property off of Route 44-- are IN or OUT of the taxable Grand List. If they are in this year's Grand List, can you tell me the projected impact to the budget when those properties come off the Grand List (relative to the anticipated PILOT funds)?

**Response:** Please see the Grand List Reconciliation (Response to Citizen Budget Question - 1, dated April 4, 2013)

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**Question:** With respect to Phase 1B, Phase T-3 and Phase T-4 will the real estate be fully taxable once built or are they also subject to the abatement schedule as well?

**Response:** The tax abatement agreement only applies to Phase 1A and Phase 1B.

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**Question:** Also, Cherie mentioned permit fees with respect to the Storrs Center project. Aren't the permit fees also waived according to the partnership agreement?

**Response:** No. There is a provision in the Developer's agreement to cap permit fees for future development at \$12.00/\$1,000 of estimated building cost and they may increase over time. The cap also does not include the state's education fee, which is minimal. This has been taken into account in the Storrs Center Reserve budget projections. Ref: Development Agreement Phases 1A and 1B, Town of Mansfield, Storrs Center Alliance, LLC and Education Realty Trust, Inc. Page 26.

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**Response to Citizen Budget Questions – 3 (revised 4/15/13)**

**Date:** April 8, 2013

**Question:** Wouldn't it be free to bring waste from municipal buildings to the transfer station? Is the Transfer Station only for residential collection? The concern is the cost of refuse pickup at Town buildings.

**Response:** There is a difference between commercial and residential refuse collection and disposal. The transfer station is for residents only (non-commercial), and for residential (small) quantities only. All refuse taken to the transfer station is paid for at the gate, as the transfer station has to pay hauling fees and tipping fees for the refuse taken there. Refuse from the schools would still have to be hauled there and then re-hauled to the disposal point along with the other refuse. The transfer station is not set up to handle larger quantities of refuse from the schools or Town buildings. The Town does not regulate commercial refuse – it is contracted by the owners/businesses on the open market.

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**Question:** Why the increase in street lighting expense? Is it all for Storrs Center lighting?

**Response:** This is for additional street lights that have been installed per the Town's policy to install streetlights at intersections, public facilities and locations needed for public safety on Town roads. Some of the costs are for Storrs Center, but not all of them. When we can identify the cost of Storrs Center related lighting, it will be covered by Storrs Center tax revenues.

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**Question:** What is the \$108,000 in the Transportation/Walkways CIP account for? Is it all for easements?

**Response:** In addition to easements for the North Eagleville Road project, this item funds construction and repairs to sidewalks, bus stops and inspection services on walkway projects that we aren't reimbursed for by grants. It is also used as local match for walkway/bikeway projects, and costs for these projects that aren't covered by grants. Examples: Local costs for the North Eagleville walkway, inspection costs for the walkway to the Liberty Bank plaza.

**Question:** How much was put into fund balance in FY 2011/12?

**Response:** On a budgetary basis \$301,584 was transferred to Fund Balance on June 30, 2012. Of this amount, \$184,010 was included in the FY 2012/13 budget, \$66,512 was collected in revenues in excess of budget and \$51,062 was available from unspent expenditure appropriations.

**Question:** How much property (in value) have we lost from the grand list in the past few years for properties transferred to the State and therefore no longer taxable?

**Response:** From 2009 – 2013, a net \$3,520,500 went from taxable to exempt on the grand list. This is broken down as follows:

DATE	NEWOWNER	ADDRESS	ASSESSMENT	PREVOWNER
<b>TAXABLE TO EXEMPT:</b>				
02/05/09	JOSHUA'S TRUST	MULBERRY RD	\$ 28,350	LUCE
07/17/09	TOWN OF MANSFIELD	STORRS RD/WINWOOD	128,240	CROSSEN
03/11/10	JOSHUA'S TRUST	WILLINGTON HILL RD	66,500	LOF
04/30/10		MULBERRY RD	208,670	DORWART
11/22/10	TOWN OF MANSFIELD	BIRCHWOOD HGHIS	5,390	OSSEN
12/15/10	SISTERS OF ADORATION	95 BIRCHWOOD HGHIS	200,340	PAPANIKOU
06/02/10	UNITED SOC & MENTAL HEALTH	153 HUNTING LODGE RD	197,960	
04/27/11	CT INSTITUTE FOR THE BLIND	96 BROOKSIDE LANE	170,800	CIL
12/27/12	TOWN OF MANSFIELD	MANSFIELD CITY RD	44,660	MARSHASLL
03/05/13	TOWN OF MANSFIELD	HICKORY LANE	18,550	OSSEN
03/08/13	UNIVERSITY OF CT	29 A KINGHILL RD	2,263,100	TNOP INC
03/08/13	UNIVERSITY OF CT	29 KINGHILL RD	124,880	TNOP INC
03/08/13	UNIVERSITY OF CT	17 KINGHILL RD	1,100,120	TNOP INC
03/08/13	UNIVERSITY OF CT	HUNTING LODGE/KINGHILL	24,990	TNOP INC
03/28/13	NATCHAUGH HOSPITAL	151-155 STORRS RD	449,680	MEYA-YOLANTA
<b>TOTAL 2009 - 3/2013 TAXABLE TO EXEMPT</b>			<b>\$ 5,032,230</b>	

DATE	NEWOWNER	ADDRESS	ASSESSMENT	PREVOWNER
<b>EXEMPT TO TAXABLE:</b>				
2010 AND	STORRS CNTR ALLIANCE LLC	14 DOGLA - Parcel C	\$ 208,880	UCorn
2011	STORRS CNTR ALLIANCE LLC	1254 STORRS RD PHASE 1C	127,270	UCorn
	STORRS CNTR ALLIANCE LLC	Dog La - Phase 1D area	8,270	UCorn
	STORRS CNTR ALLIANCE LLC	Dog La - Prop Bldg TS2	10,840	UCorn
	STORRS CNTR ALLIANCE LLC	Dog La - Prop Bldg DL1 & Gara	2,440	UCorn
	STORRS CNTR ALLIANCE LLC	1266 Stors Rd Prop TS1	112,000	UCorn
	STORRS CNTR ALLIANCE LLC	2 SO EAGLEVILLE - POST OF	459,270	UCorn
10/19/12	STORRS CNTR ALLIANCE LLC	PHASE 2 A AREA	27,530	UConn
	STORRS CNTR ALLIANCE LLC	PHASE 2 B AREA	70,160	UConn
	STORRS CNTR ALLIANCE LLC	PHASE 4 AREA (Incl 1214,1222	485,070	UConn
<b>TOTAL 2010 - 10/19/2012 EXEMPT TO TAXABLE</b>			<b>\$ 1,511,730</b>	
<b>NET TRANSFERRED TAXABLE TO EXEMPT</b>			<b>\$ 3,520,500</b>	

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**Response to Citizen Budget Questions - 4**

**Date:** April 9, 2013

**Question:** What is a systems librarian?

**Response:** The systems librarian works as part of a team to bring digital literacy to the community, while promoting knowledge of town resources and activities through effective, coordinated public communications. The systems librarian supports existing computer systems and technology, introduces new formats and applications, and facilitates public access to information resources. Responsibilities include network management, troubleshooting, planning and implementation of new technology to meet the needs of users, coordination of the town's web presence, and routine security and hardware maintenance. Performs other duties as required.

The systems librarian's mission is to work with constantly changing technology. Users (both staff and public) have rapidly changing information needs and technology skills; librarians must seek and help design systems to serve such a diverse population.

During the course of a day, a systems librarian might supervise or administer any number of tasks, including: project planning including budgeting, selecting hardware, software, and/or vendors, purchasing equipment or services including contract negotiations with vendors or service providers, installing hardware (including networking cables and devices) and/or software, maintaining, upgrading or repairing hardware, configuring, upgrading and/or "tweaking"/customizing software, troubleshooting user problems with hardware and/or software, training/teaching staff or end users about hardware, software, networking, database management, Internet searching and/or any other number of subjects, researching and/or evaluating new technologies, consulting with other computing/technology personnel, upgrading his/her own skills and abilities, documenting and/or inventorying current technologies in use in the library, preparing reports, attending meetings and/or conferences.

This initiative supports the Town Council's goal of promoting open and transparent government and the Mansfield 2020 government vision point (more specifically the communications action items).

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**Response to Citizen Budget Questions - 5**

**Date:** April 10, 2013

**Question:** Why do we need another Trooper? Is crime up?

**Response:** Issued in January 2012, the police services study analyzed a number of factors such as staffing levels, call volume, type of activity, etc. to determine an appropriate level of police coverage for Mansfield. It was determined that four additional troopers are needed. The Town Council endorsed Option 2 to enhance the Resident Trooper model. Option 2 calls for the gradual implementation of four additional troopers. One trooper was added last year. The proposed service improvement in the FY 13/14 budget provides funding for the second additional trooper. Two additional trooper positions remain unfunded and need to be considered in future years.

Crime statistics (Uniform Crime Reports) can be viewed on the State Police website by going to [ct.gov/despp](http://ct.gov/despp), then selecting "state police," then selecting "crime reports."

This initiative supports the Town Council's policy initiative to enhance the Resident Trooper model (to provide police services) and the Mansfield 2020 public safety vision point. The police services study can be viewed at the Town Clerk's Office or online at [www.mansfieldct.gov](http://www.mansfieldct.gov), "Police Steering Committee" page.

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**Response to Citizen Budget Questions - 6**

**Date:** April 11, 2013

**Question:** What other entities besides EHHD are allowed to take gas from the Town facility fuel supply? Perhaps does the Partnership people or Region 19 administrators or Board of Education administrators or possibly some town employees?

**Response:** Region 19, EHHD, Mansfield Housing Authority, and Windham Hospital Paramedics can fuel up agency/municipal vehicles only and are all billed for the fuel they dispense at our cost per gallon. No private vehicle use is allowed under any circumstances.

Durham buses fill up with diesel fuel at the bus facility for bus transportation for our schools. If they make trips other than for Mansfield, they are billed for the fuel they use for those trips. This is a limited amount of usage and not significant.

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**Question:** Did the transfer of Bank America and Alliance Bank to the University take place prior to 10/1/2012? And was that then included in the Grand List?

**Response:** These parcels last transferred on 07/03/2006. The current owner is Campus Crossing, LLC and the parcels are on the taxable grand list. There has been no recent transfer, although there have been title searchers in. The total assessment for both properties is \$952,350.

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**Response to Citizen Budget Questions – 7**

**Date:** April 18, 2013

**Question:** How much is proposed for professional and technical services across all funds?

**Response:** The expense category “Professional and Technical” includes a number of line items. Please see page 76 of the budget for a list of line item accounts that are included in this category. Attached is a report from the budget system of the three most common line items thought of as professional and technical services – Professional & Technical, Legal Services, and Consultants across all funds. Please remember that while some of these funds are included in this budget for information purposes (and therefore on this list), not all of these fund budgets are acted on by the town because they are either another legal entity or they are paid for primarily by user fees. Also note that the Capital Project fund line item budget is not entered into the module until approved and therefore is not listed on this report. However, as stated in an earlier communication, there is \$60,000 allocated from the Storrs Center Reserve account for legal services.

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**Response to Citizen Budget Questions – 8**

**Date:** April 18, 2013

**Question:** According to your "Response to Council Budget Question-3", dated April 15, 2013 you dropped the \$18,820 for "municipal management for communications and project staff support" as described on Page 5 of Matt's power point presentation given April 1, 2013. According to that presentation the following was allocated for "communications":

\$18,550	part time systems librarian
\$18, 820	municipal management for communications
\$ 17,000	supplies for newsletter, etc.
<b>\$ 54,370</b>	<b>TOTAL</b>

Please explain the discrepancy in your information as supplied on April 1 and April 10 and April 15,2013.

**Response:** No, the \$18,820 from the powerpoint was not dropped from the communication. Please see the first two items on the chart in the communication referred to – *Town-wide Direct Mail Newsletter \$15,000*  
*.11 FTE Office Assistant \$3,820.....total \$18,820*

The \$17,000 as referenced by the citizen above is not on the slide in the Town Manager's powerpoint, nor should it be. The supplies for the newsletter are budgeted at \$15,000 and are included in the \$18,820 referenced. It is not in addition to. It is being added in twice in the above question.

There is no discrepancy.

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**Question:** Can you tell me how much has been allocated for "cellular services" for IPADs, cell phones and other electronic devices in both the town and Board of Ed's Budget. Since IPADs were recently purchased can you tell me under what grant and for what reason they were disbursed? How many IPAD's were distributed, and to whom?

**Response:** The Management Services Fund has a budget of \$40,350 for cellular service for Town departments (the largest users being the fire departments, emergency management, maintenance and public works communication needs) and the Board of Education. As for recently purchased iPads being purchased under a grant, there were 3 iPad Mini's purchased for Southeast School with the Chris Rogers Grant (a competitive grant funded by the Neag School of Education) and these do not have cellular service. Over the past year, a total of five iPads with cellular service have been purchased and distributed to – Town Manager, Superintendent, Finance Director, IT Director, and Assistant Town Manager. Additionally, 8 iPads have been purchased by the schools over the past two years and none of them have cellular service (these 8 do not include the 3 iPad Mini's noted earlier that were purchased by the Chris Rogers Grant award).

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**Question:** Please provide a one page statement of all accounts in which there are “legal fees” including any of the following accounts: energy, contingencies, legal, human resource, and any other category not so named, but that might be used for legal expenses including the proposed \$88,000 from Four Corners Water and Sewer.

**Response:** As explained in the April 10'th memo, legal in the Town General Fund is \$42,500 for the Town Attorney and \$43,030 for Human Resources for a total of 85,530. The Board of Education has \$55,000 budgeted for legal costs (\$10,000 for Special Education legal costs and \$45,000 for District Mgmt.). Monies available (approximately \$85,000) for legal expenses for water supply issues currently exist in the Four Corners Water and Sewer capital project. There is no request for additional funding in this budget for these costs. Most other capital projects proposed in the budget are equipment and repairs in nature and no legal expenses are currently anticipated. The Storrs Center Reserve Fund is anticipating \$60,000 of legal costs related to the project in FY 2013/14. In the Management Services Fund, as of today, \$3,230 has been paid this year from the energy account for legal expenses. No additional costs are anticipated at this time. However, periodically, capital and other projects required specialized legal counsel.

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**Question:** With respect to the use of “town reserves”, please provide an explanation as to how and when the town will restore the funds that were not paid into the “Health Insurance Reserves” or Special Education Reserves [last year or those anticipated to be used this year]. If there is no intention of restoring those reserves can you explain why and on what basis?

**Response:** As explained before, the Health Insurance Fund is currently overfunded due to extremely favorable claims experience. We would not restore those funds unless we were to use the entire excess reserve. The amount of reserve that is ultimately used is totally dependent on actual claims. Our goal is to maintain an adequate level of reserves, not an excess. As for the Special Education Reserve Fund, the

monies going into that reserve are from the Special Education Excess Cost and State Agency Placement grants and they go into this reserve automatically each year.

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**Response to Citizen Budget Questions – 9**

**Date:** April 24, 2013

**Question:** How many I-Pads were purchased? Please include those purchased for the Board of Education. What was the total cost? How were these paid for? Was it a grant or what account or department were these charged to? Where in the 2013-2014 budget do I find the cost for any special web access required for this equipment? What is the total annual cost, including the Board of Education?

**Response:** Please see Response to Citizen Budget Questions – 8, dated April 18, 2013 this response provides some of the details you are looking for.

A total of (5) iPads with cellular service have been purchased and distributed to - Town Manager, Superintendent, Finance Director, IT Director, and Assistant Town Manager. These are used for business purposes; all five of these individuals work in a variety of mobile settings both within Mansfield facilities and outside of Mansfield facilities. The iPads increase their productivity and connectivity in accordance with the expectation that they work in a variety of locations. The iPads cost \$729 each. There is a \$30 per month data charge per unit for Verizon connectivity when a WiFi connection is not available. The purchases were made within the past year. No iPads with cellular service have been purchased prior to this past year.

Additionally, (3) iPad Mini's were purchased at Southeast School with the Chris Rogers Grant (a competitive grant funded by the Neag School of Education) and these do not have cellular service because they are used within WiFi. These iPad Mini's support instruction and learning. They were \$329 each because they are small devices. These were purchased in March 2013. No additional iPad Mini's have been purchased except for these three.

Additionally, (8) iPads have been purchased at the schools and these do not have cellular service because they are used within WiFi. These iPads support instruction and learning. These were purchased during the past two years and typically cost around \$650 each (the cost varies from purchase-to-purchase as Apple's educational pricing varies over time and depending on the exact needs and specifications of each particular purchase such as the amount of memory).

No other ones have been purchase prior to these 8 that were purchased during the past two years.

As noted in the April 18<sup>th</sup> response, all cellular service costs are included in the Management Services Fund budget. Cell tower rental fees support wireless communications costs. The annual cost for cellular service for (5) iPads at \$30 per month = \$1,800.

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Question: On page 207 of the budget book, under General Government and software, \$75,000 is planned. I understood the Finance Director to say that "this includes computer assisted mass appraisal". If that is correct, does this mean that this software is to be used by the Assessor's office for the appraisal work they do. Is the entire \$75,000 dedicated to this? If not, how much is?

Response: As with many Capital Improvement programs, this is a multi-year program supporting the upgrade of software systems. The upgrades began with the financial management software and most recently the tax collection system. Approximately \$25,000 of the \$75,000 proposed appropriation will be applied to the tax collection system. The balance of \$51,000 will be available for a new Computer Assisted Mass Appraisal system (CAMA). I expect additional funding will be needed in FY 2014/15 to complete the conversion. We are working with other communities on a Request for Qualifications in the hopes to get a more competitive quote.

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