

Revised 4/17/13

TOWN OF MANSFIELD
SPECIAL TOWN COUNCIL MEETING
BUDGET WORKSHOP

Thursday, April 18, 2013

Audrey P. Beck Municipal Building
Council Chambers
6:30pm

A G E N D A

Work Session

Call to Order/Roll Call

1. Staff Reports
2. Board of Education (Discussion with Mansfield Board of Education) (Sec. G, p. 187-193)
3. Capital Improvement Program
 - a. Public Works (Sec. J, p. 207)
 - b. Community Development (Sec. J, p. 208)
4. Capital Nonrecurring Fund (Sec. J, p. 220-221)
5. Solid Waste Fund (Sec. Q, p. 245-248)
6. Town Aid Road Fund (Sec. L, p. 225)
7. Sewer Funds (Sec. Q, p. 249-251)
8. Discussion of Proposed Budget/Council Questions
 - a. Budget Adoption Resolutions (Sec. K, p. 223)

Adjournment

TOWN OF MANSFIELD
OFFICE OF THE FINANCE DIRECTOR

CHERYL TRAHAN, Director of Finance



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.

FY 2013/14 Proposed Budget
Professional & Technical Services, Legal Services, and Consultants
By Fund and Department

<u>Account and Description</u>	<u>2014 Proposed Bud</u>
<u>Professional & Technical Services:</u>	
11100 Legislative	1,200
12100 Municipal Management	1,050
12200 Human Resources	1,100
15100 Town Clerk	4,000
16300 Revenue Collections	6,350
16402 Property Assessment	8,200
22155 Fire & Emerg Services Admin	1,700
30800 Building Inspection	1,000
42210 Youth Services	11,000
43100 Library Services	1,000
52100 Planning/Zoning Inland/Wetlnd	650
<u>_ Total _111 General Fund - Town</u>	<u>37,250</u>
61107 Art	1,000
61109 Music	2,130
61110 Science	1,800
61202 Enrichment	7,000
62102 Guidance Services	12,550
62103 Health Services	7,000
62201 Curriculum Development	30,280
62202 Professional Development	6,470
62310 Library	2,000
62401 Board Of Education	5,500
62404 Special Education Admin	4,000
62520 Principals' Office Services	26,000
62521 Support Services - Central	770
62801 Regular Transportation	5,000
63440 Athletic Program	10,200
<u>_ Total _112 General Fund - Board</u>	<u>121,700</u>
47124 Other Costs	500
<u>_ Total _231 Day Care - Program</u>	<u>500</u>
44100 Overall Indirect	1,000
44200 Youth Programs	6,500
44400 Youth Sports	4,100
44520 Sport/Specialty Campy	22,000
44600 Aquatics	2,500
44700 Fitness	26,500
44710 Personal Training/Massage	44,500
44900 Special Events	3,000
66100 Adult Programs	7,500
<u>_ Total _260 Recreation Program Fund</u>	<u>117,600</u>
41200 Health Regulation & Inspec.	12,500
<u>_ Total _634 Eastern Highlands Health Dist</u>	<u>12,500</u>
41206 TOLLAND BE WELL PROGRAM	610
<u>_ Total _636 EHHD Other Operating</u>	<u>610</u>

FY 2013/14 Proposed Budget
Professional & Technical Services, Legal Services, and Consultants
By Fund and Department

Account and Description	2014 Proposed Bud
40370 Downtown Partnership	25,000
Total 661 Mansfield Downtown Partnershi	25,000
16904 Lan/Wan	22,120
16909 Voice Comm - Wired Lines	10,450
Total 833 Management Services Fund	32,570
Total 53120 Prof & Tech Services	347,730
Legal Services:	
12200 Human Resources	43,030
13100 Town Attorney	42,500
Total 111 General Fund - Town	85,530
62401 Board Of Education	45,000
62404 Special Education Admin	10,000
Total 112 General Fund - Board	55,000
41200 Health Regulation & Inspec.	6,400
Total 634 Eastern Highlands Health Dist	6,400
40370 Downtown Partnership	30,000
Total 661 Mansfield Downtown Partnershi	30,000
30510 Waste Disposal	1,000
Total 812 Solid Waste Disposal Enterpri	1,000
Total 53122 Legal Services	177,930
Consultants:	
30700 Engineering	1,200
Total 111 General Fund - Town	1,200
61202 Enrichment	420
Total 112 General Fund - Board	420
16800 Health Insurance	60,160
Total 831 Health Insurance Fund	60,160
Total 53124 Consultants	61,780



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.
\$ 54,370 TOTAL

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.

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).

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.

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.

TOWN OF MANSFIELD
OFFICE OF THE FINANCE DIRECTOR

CHERYL TRAHAN, Director of Finance



Response to Council Budget Questions - 4

Date: April 10, 2013

Question: Do we know how many residents have signed up for the email distribution lists? Can we measure how many people have accessed our Facebook postings and our website?

Response:

- 1) 3,646 unique (different) email addresses are currently signed up for our QNotify email distribution lists.
- 2) The chart below shows the number of unique (different) users who “viewed” content from the Town of Mansfield’s Facebook per week for a 25 week period of time. “Viewed” means the content appeared on the user’s screen (Facebook cannot verify that content was fully read by the user). This data is only for the Town of Mansfield Facebook and does not include the separate ones for the Public Library, Community Center, Downtown Partnership, and Local First Mansfield.

Week of:	The number of unique users who viewed content from the Town of Mansfield's Facebook that week:
10/14/2012	70
10/21/2012	134
10/28/2012	978
11/4/2012	311
11/11/2012	96
11/18/2012	165
11/25/2012	100
12/2/2012	220
12/9/2012	258
12/16/2012	427
12/23/2012	218
12/30/2012	192
1/6/2013	141
1/13/2013	95

1/20/2013	139
1/27/2013	94
2/3/2013	468
2/10/2013	1015
2/17/2013	420
2/24/2013	591
3/3/2013	1323
3/10/2013	636
3/17/2013	542
3/24/2013	566
3/31/2013	443

- 3) The chart below shows the number of “hits” on MansfieldCT.gov webpages per month. A “hit” is generated each time a webpage appears on a screen. It is not unique per user (if one person visits 10 pages, it generates 10 hits; if one person visits the same page 10 times, it also generates 10 hits). Viewing pdf files does not generate hits; only webpages generate hits.

Month	Hits that Month:
April 2012	98,234
May 2012	111,887
June 2012	95,518
July 2012	72,939
August 2012	88,965
September 2012	120,823
October 2012	119,466
November 2012	115,486
December 2012	98,547
January 2013	137,552
February 2013	124,842
March 2013	129,585
TOTAL	1,313,844



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Stop-Loss Questions and Answers

What is stop-loss insurance?

Stop-loss insurance is a protection for self-insured health benefits plans against catastrophic claims experience. These are claims that are unforeseen, or unpredictable, that can be very large and affect the overall costs in a manner that could create stress on annual health benefits budgets. The stop-loss insurance can be purchased to protect against the high cost individual large claims, often associated with cancer, premature births, or cardiac episodes. This form of stop-loss insurance is referred to as individual stop-loss. The Town purchases this protection for any individual claims that occur over the amount of \$175,000. The Town is liable for paid claims per individual up to \$175,000. The stop-loss provider, Anthem for Mansfield, would pay for any claims in excess of \$175,000.

Stop-loss insurance can also be purchased to protect the overall projected costs of the health benefits plan in case of an unexpected overall increase in claims activity. This is not for individual large claims, rather an increase in the number of claims or an increase in the overall average of the claims experience. A common example given when speaking about aggregate stop-loss is a potential for a flu outbreak like the bird flu or swine flu becoming an epidemic. This type of stop-loss insurance is called aggregate stop-loss. The protection is purchased as a percentage of the overall projected claims base. It is typical to purchase aggregate stop-loss at 125% of the projected claims base. At the beginning of each policy year the plan administrator and stop-loss insurance company, both Anthem in this case, project the claims based upon recent utilization, plan design and those enrolled in the benefits plan. Claims are projected and set at a certain dollar figure. As an example, let's assume the projected claims are estimated to be \$5 million. This is not the projection for Mansfield, just an example. Let's also assume Mansfield has purchased the aggregate stop-loss protection at 125% of the expected claims. The expected claims are \$5 million (100%). The aggregate stop-loss protection pays all **claims in excess** of 125% of the expected claims, \$6.25 million. The additional \$1.25 million is referred to as the aggregate risk corridor. Mansfield is liable for all claims up to \$6.25 million. Then the claims protection takes effect once the \$6.25 million amount is achieved. The Town reviews claims experience and analyzes each year's renewal. The likelihood of exceeding 125% of projected costs is very low. The Town's recent budget policies and plan strategies further reduce the likelihood of claims developing that much greater than what is expected or budgeted for.

Why would an employer purchase aggregate stop-loss insurance?

Aggregate stop-loss provides an insurance that would protect the cost of the overall projected medical prescription drug, and dental claims that result from the benefits plan offered to Mansfield's employees. The Town does have individual stop loss, which does help control the effects of individual large claims on the overall claims base. Aggregate stop-loss is an additional claims base protection that could provide another layer of protection for the Town. In fact, Mansfield previously purchased aggregate stop-loss protection.

Smaller employers or municipalities that are self-insured purchase aggregate stop-loss due to the volatility of the potential projected claims base. There less covered members to absorb the catastrophic claims costs. Many municipalities purchase the aggregate stop-loss because they do not have margins

or protections built into their annual budgets and wish to limit the effects of the 100 year flood scenario. Others purchase the stop-loss without analysis simply because they believe the purchase of both stop-loss levels is conservative and will provide protection.

Does Mansfield purchase aggregate stop-loss insurance?

Mansfield previously bought aggregate stop-loss protection at 125%. Mansfield discontinued the purchase of aggregate stop-loss insurance for the January 1, 2013 policy year.

What was the cost of the aggregate stop-loss insurance?

The cost of aggregate stop-loss insurance at the time Mansfield decided to discontinue this protection was approximately \$7.00 per employee per month. The annual premium to acquire this protection was approximately \$43,000. Upon the discontinuation of the aggregate stop-loss protection, Mansfield was able to utilize the \$43,000 to pay itself and offset, or strengthen, any additional health benefits funds.

Why did Mansfield discontinue this level of protection?

Mansfield has been working very diligently to control overall health insurance costs. Approximately seven years ago Mansfield depleted the health benefits reserves to balance the benefits budget. Since that time Mansfield has altered the budget setting policy and been fiscally conservative and responsible to rebuild the health benefits budget back to an appropriate level for the projected risk and liability. Mansfield has employed a number of techniques to accomplish its financial goals. Mansfield has implemented a very successful wellness program that has assisted in keeping annual cost increases in the single digits for a number of years. Management has also worked with the unions to alter plan design over the years to maintain comprehensive benefit levels and offerings for employees, commensurate with other local municipal employers. The financial parameters and philosophies of Mansfield have also been kept consistent in order to create the appropriate incurred but not reported (IBNR) reserves and maintain a claims fluctuation reserve in the account. Mansfield has been working toward a financial position that would allow them to cover the risk associated claims fluctuation and not pay premiums to an insurance company. The strategic actions of Mansfield's management staff have brought the health benefits budget to a healthy enough level that the risk corridor can be protected through the health benefits fund. Therefore, Mansfield does not have to pay a premium to Anthem and can gain further financial advantages by holding the aggregate risk corridor reserves in house. If Mansfield maintains this fiscally sound budget setting practice, they can afford to forego the purchase of aggregate stop-loss. If budget setting practices change or there is a need to reduce the health benefits fund position the decision to purchase aggregate stop-loss insurance should be revisited.

With Proposed Funding for School Facility Maintenance and Technology Needs - 4/18/13

Town of Mansfield
 Capital Fund Budget Summary
 FY 2013/14

	<u>12/13</u> <u>Adopted</u>	<u>13/14</u> <u>Proposed</u>
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 1,304,210	\$ 1,173,860
Infrastructure Grant (LOCIP)	180,000	428,900
Federal and State Grants	203,530	445,530
Bonds		300,000
Other	48,100	52,000
	<u>\$ 1,735,840</u>	<u>\$ 2,400,290</u>

	<u>12/13</u> <u>Adopted</u>	<u>13/14</u> <u>Proposed</u>
Estimated Expenditures:		
General Government	\$ 130,000	\$ 120,000
Facilities Management	125,000	460,000
Public Safety	320,000	204,000
Public Works	760,000	914,000
Community Services	98,100	132,000
Community Development	302,740	370,290
Education		200,000
	<u>\$ 1,735,840</u>	<u>\$ 2,400,290</u>

Town of Mansfield
Proposed Capital Projects Fund Financing Plan - 2013/14

	Budget 2013/14	LOCIP	CNR Fund	Other Funds	Town Aid Road Fund	Federal/ State Grants	Bonds
General Government							
Fiber connection fire stations	25,000		25,000				
Software	75,000		75,000				
Pool Car	20,000		20,000				
Total General Government	120,000	-	120,000	-	-	-	-
Facilities Management							
Town							
Maintenance Projects	35,000		35,000				
Oil Tank Repairs - All Bldgs	40,000		40,000				
Vault Climate Control	10,000		10,000				
Security Improvements	65,000		65,000				
Emergency Generators	50,000		50,000				
Education							
Maintenance Projects	40,000		40,000				
Roof Repairs	20,000		20,000				
School Building Maintenance	200,000		100,000				100,000
Total Facilities Management	460,000	-	360,000	-	-	-	100,000
Public Safety							
Fire and Emergency Services							
Communication Equipment	10,000		10,000				
Fire Hose	8,000		8,000				
Fire Ponds - 82902	7,000		7,000				
Personal Protective Equip.	25,000		25,000				
Replacement of ET 507	75,000		75,000				
Replacement of 20MF	34,000		34,000				
Replace SCBA Air Tanks	25,000		25,000				
Thermal Imager Cameras	20,000		20,000				
Total Public Safety	204,000	-	204,000	-	-	-	-
Public Works							
Engineering CAD Upgrades	15,000		15,000				
Gas Pumps	15,000		15,000				
Guardrails Imprv/Replace	5,000		5,000				
Large Bridges (over 20 ft)	15,000	15,000					
Large Dump Trucks	165,000				165,000		
Large Snowplows	6,000		6,000				
Mowers & Attachments	65,000				65,000		
Pickups/Small Dump Trucks	55,000		55,000				
Road Drainage	50,000	23,900	14,100		12,000		
Road/Resurfacing	380,000	380,000					
Small Bridges	10,000	10,000					
Transportation/Walkways	108,000		108,000				
Trees	10,000		10,000				
Wincoq Equipment - Regional	15,000		15,000				
Total Public Works	914,000	428,900	243,100	-	242,000	-	-

Town of Mansfield
Proposed Capital Projects Fund Financing Plan - 2013/14

	Budget 2013/14	LOCIP	CNR Fund	Other Funds	Town Aid Road Fund	Federal/ State Grants	Bonds
Community Services							
Community Center - Misc	15,000		15,000				
Fitness - Equipment	52,000			52,000			
Park Improvements	20,000		20,000				
Playground Surfacing	5,000		5,000				
Playscapes - New/Replace	40,000		40,000				
Total Community Services	132,000	-	80,000	52,000	-	-	-
Community Development							
Future Projects - Local Share	40,000		40,000				
Mansfield Tomorrow	206,530		3,000			203,530	
Storrs Center Reserve	123,760		123,760				
Total Community Develop.	370,290	-	166,760	-	-	203,530	-
Education							
Technology Infrastructure	200,000						200,000
Total Education	200,000	-	-	-	-	-	200,000
TOTAL C.I.P. 2013/14	\$ 2,400,290	\$ 428,900	\$ 1,173,860	\$ 52,000	\$ 242,000	\$ 203,530	\$ 300,000

With Proposed Funding for School Facility Maintenance and Technology Needs - 4/18/13

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

Amount to Raise by Taxation	Dollars	Equiv. Mill Rate
1. Proposed Budget		
Mansfield School Board	\$ 20,941,020	
Town General Government	15,206,760	
Total Town	36,147,780	
Region 19 General Fund Contribution	10,005,760	
Total Expenditure Budgets	\$ 46,153,540	46.15
2. Plus: Fund Balance Reserve	314,000	0.31
3. Less:		
Tax Related Items	485,000	
Non-Tax Revenues	18,544,940	
App. Of Fund Balance	-	
Total Other Revenues	19,029,940	19.03
Amount to Raise by Taxes (current levy)	\$ 27,437,600	27.43
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 27,437,600	27.43
2. Reserve for Uncollected Taxes	477,660	0.48
3. Elderly Programs	34,300	0.03
Tax Warrant	\$ 27,949,560	27.95
Mill Rate Computation		
1. Tax Warrant	27,949,560	
-----	-----	= 27.95
2. Taxable Grand List	1,000,150,922	
Proposed Mill Rate	27.95	
Current Mill Rate	27.16	
Increase (Decrease)	0.79	
Percent Increase (Decrease)	2.89%	

**Debt per Capita
FYE 2011**

1 NEW CANAAN	\$6,480	36 WEST HAVEN	\$2,573	71 DANBURY	\$1,929	106 CLINTON	\$1,389	141 WOODSTOCK	\$667
2 WESTON	\$5,919	37 BLOOMFIELD	\$2,508	72 VERNON	\$1,899	107 SALISBURY	\$1,364	142 ENFIELD	\$642
3 WESTPORT	\$5,882	38 HARTFORD	\$2,493	73 BETHEL	\$1,897	108 SPRAGUE	\$1,356	143 MORRIS	\$624
4 EASTON	\$5,160	39 WARREN	\$2,486	74 WOLCOTT	\$1,849	109 SOMERS	\$1,351	144 GOSHEN	\$608
5 UNION	\$4,690	40 MILFORD	\$2,479	75 BEACON FALLS	\$1,830	110 MANCHESTER	\$1,325	145 LEBANON	\$585
6 BRIDGEPORT	\$4,500	41 TRUMBULL	\$2,442	76 AVON	\$1,829	111 WINDSOR	\$1,324	146 SHARON	\$580
7 DARIEN	\$4,400	42 MIDDLEFIELD	\$2,435	77 WATERFORD	\$1,823	112 MERIDEN	\$1,282	147 EAST HAMPTON	\$571
8 MARLBOROUGH	\$4,267	43 NORWALK	\$2,394	78 SOUTHTON	\$1,803	113 THOMPSON	\$1,269	148 BROOKLYN	\$563
9 WATERBURY	\$4,095	44 NEW FAIRFIELD	\$2,364	79 BOZRAH	\$1,759	114 WINDSOR LOCKS	\$1,264	149 NORTH CANAAN	\$560
10 RIDGEFIELD	\$4,035	45 FARMINGTON	\$2,352	80 BRANFORD	\$1,727	115 HADDAM	\$1,229	150 NORTH STONINGTON	\$549
11 NEW HAVEN	\$3,876	46 MADISON	\$2,349	81 GRISWOLD	\$1,700	116 CANTON	\$1,203	151 WOODBURY	\$547
12 PLAINVILLE	\$3,638	47 EAST LYME	\$2,347	82 SHELTON	\$1,698	117 NEW MILFORD	\$1,167	152 COLUMBIA	\$540
13 WILTON	\$3,622	48 BROOKFIELD	\$2,333	83 KILLINGWORTH	\$1,692	118 WETHERSFIELD	\$1,143	153 MANSFIELD	\$478
14 WESTBROOK	\$3,581	49 MONROE	\$2,333	84 CORNWALL	\$1,691	119 DEEP RIVER	\$1,138	154 NEWINGTON	\$466
15 NORTH BRANFORD	\$3,575	50 GRANBY	\$2,313	85 CHESTER	\$1,684	120 ANSONIA	\$1,131	155 BARKHAMSTED	\$443
16 LITCHFIELD	\$3,531	51 OXFORD	\$2,312	86 STONINGTON	\$1,683	121 COLCHESTER	\$1,130	156 BETHLEHEM	\$281
17 OLD LYME	\$3,524	52 HEBRON	\$2,308	87 PROSPECT	\$1,669	122 EAST HARTFORD	\$1,102	157 HAMPTON	\$246
18 SHERMAN	\$3,480	53 WEST HARTFORD	\$2,292	88 EAST HAVEN	\$1,655	123 WINDHAM	\$1,071	158 ROXBURY	\$238
19 FAIRFIELD	\$3,439	54 CROMWELL	\$2,220	89 NEW HARTFORD	\$1,623	124 WILLINGTON	\$1,069	159 SALEM	\$223
20 REDDING	\$3,364	55 BOLTON	\$2,206	90 GROTON	\$1,587	125 PLAINFIELD	\$1,048	160 VOLUNTOWN	\$193
21 WOODBRIDGE	\$3,354	56 CHESHIRE	\$2,205	91 GREENWICH	\$1,555	126 TORRINGTON	\$1,021	161 WASHINGTON	\$192
22 BETHANY	\$3,141	57 NORTH HAVEN	\$2,191	92 ANDOVER	\$1,549	127 LISBON	\$1,010	162 BRIDGEWATER	\$163
23 STAMFORD	\$3,030	58 SEYMOUR	\$2,188	93 MIDDLEBURY	\$1,547	128 FRANKLIN	\$1,009	163 CANTERBURY	\$118
24 NAUGATUCK	\$2,915	59 SIMSBURY	\$2,171	94 NEW LONDON	\$1,517	129 LEDYARD	\$970	164 POMFRET	\$108
25 NEWTOWN	\$2,903	60 EAST HADDAM	\$2,161	95 KILLINGLY	\$1,506	130 WALLINGFORD	\$934	165 CHAPLIN	\$86
26 THOMASTON	\$2,879	61 SCOTLAND	\$2,134	96 MIDDLETOWN	\$1,505	131 COLEBROOK	\$924	166 EAST GRANBY	\$68
27 WATERTOWN	\$2,848	62 HAMDEN	\$2,114	97 NORFOLK	\$1,477	132 SUFFIELD	\$922	167 EASTFORD	\$20
28 TOLLAND	\$2,840	63 BURLINGTON	\$2,097	98 BRISTOL	\$1,474	133 ELLINGTON	\$919	168 PUTNAM	\$0
29 GLASTONBURY	\$2,746	64 PORTLAND	\$2,084	99 PLYMOUTH	\$1,471	134 PRESTON	\$916		
30 STERLING	\$2,725	65 GUILFORD	\$2,068	100 ASHFORD	\$1,471	135 DERBY	\$878		
31 ORANGE	\$2,718	66 OLD SAYBROOK	\$2,049	101 BERLIN	\$1,470	136 ROCKY HILL	\$860		
32 NEW BRITAIN	\$2,705	67 KENT	\$2,001	102 DURHAM	\$1,467	137 HARTLAND	\$737		
33 LYME	\$2,622	68 STAFFORD	\$1,964	103 SOUTHBURY	\$1,440	138 CANAAN	\$706		
34 STRATFORD	\$2,618	69 MONTVILLE	\$1,962	104 HARWINTON	\$1,427	139 NORWICH	\$682		
35 ESSEX	\$2,588	70 COVENTRY	\$1,942	105 SOUTH WINDSOR	\$1,420	140 EAST WINDSOR	\$669		

Average:	\$2,253
Median:	\$1,688



Town of Mansfield Department of Finance

To: Matt Hart, Town Manager
From: Cherie Trahan, Director
CC: Irene Luciano, Assessor
Date: April 18, 2013
Re: Preliminary Grand List Change

As you know, the Grand List provided in the Manager's proposed budget is always the preliminary grand list prior to any corrections or Board of Assessment Appeals adjustments. The preliminary Grand List can also have additions following the October 1st valuation for any prorated assessments. This is the normal course of business and every effort is made to get all of these adjustments in before issuing the final Grand List and using that Grand List for the tax levy calculation. If such changes were expected to have a major impact on the tax levy calculation, I would notify you so that you could inform the Town Council of the potential change.

While this change will not have **any** impact on the tax levy nor will it have a significant impact on the project, this correction will affect the Storrs Center assessed value, and therefore I want you to be aware of it. In a nutshell, the buildings valued in Phase 1A (1 Dog Lane and 9 Dog Lane) were valued with all stories having steel framing when in fact only the first story has steel, the upper stories have wood framing. This will require a Certificate of Correction, reducing the October 1, 2012 assessed value of 1 Dog Lane by \$1,234,030 and 9 Dog Lane by \$1,437,870, thereby reducing the estimated Storrs Center tax revenue by approximately \$78,000 (from \$741,400 to \$663,417) before any pro-rates are applied. It is important to be clear that this is a correction of an error on our part – it is not a judgment with regards to the assessment.

Impact: At this time, we have approximately \$583,000 in prorated assessments to be added to the final grand list. This will generate approximately \$15,800 in additional tax revenue. Therefore, the net impact of these two adjustments is a reduction of approximately \$62,200 in tax revenues. Again, this will not affect the tax levy. The estimated Storrs Center tax revenue **and** the Transfer Out to the Storrs Center Reserve Fund will both be reduced by this amount. While this will reduce the amount available in the Storrs Center Reserve fund, there will still be more than enough resources to cover our anticipated costs.