

Proposed FY 15/16 Budget:

Type	Date	Requests for Information	Councilor	Page	Action	Disposition
1	Request for Information 2/9/2015	Provide Information regarding the funding level for Parks and Rec Dept. prior to building of the MCC and now	Kegler		Schedule provided 4/8/15	Finance Director
2	Request for Information 2/9/2015	Provide information for optimal staffing for the Fire Department even if it will be necessary to accomplish the goal in stages	Kegler		See 3/30/2015 Flagged Item; Discussion with Chief Dagon on 4/1/15	Chief Dagon
3	Request for Information 2/9/2015	Provide number of students enrolled in VoAg program			Memo provided 4/8/15	Finance Director
4	Request for Information 2/9/2015	Provide information on the historical energy cost of each building	Kegler			Finance Director
5	Request for Information 2/9/2015	How was the reserve for replacement & repair calculated for the parking garage?	Kegler		This was provided by the architect.	Finance Director
6	Request for Information 3/30/2015	Presentation by the Town's Health Insurance Broker and the Wellness Coordinator			Will schedule for a Regular meeting	Town Manager
7	Request for Information 3/30/2015	Dates for any additional public hearings scheduled for the Region 19 budget	Moran		Memo provided 4/8/15	Finance Director
8	Request for Information 4/1/2015	Provide an accounting of the cost of consultants who provide services to the Town	Raymond		Schedule provided 4/8/15	Finance Director
9	Request for Information 4/1/2015	As budget narratives are reviewed the Town Manager will identify any goals listed in the FY 2015/16 budget narratives which are not funded			Ongoing	Town Manager
10	Request for Information 4/1/2015	Provide the total amount of current outstanding delinquent taxes	Raymond		Memo provided 4/8/15	Finance Director
11	Request for Information 4/1/2015	Provide information regarding how workmer's compensation is assigned when a volunteer fireperson is injured while working as a volunteer	Kegler			Town Manager
12	Request for Information 4/1/2015	Provide revised page 68 of the FY 2015/16 Proposed Budget to clarify the provided information	Wassmundt		Provided 4/8/15	Finance Director
13	Request for Information 4/1/2015	Provide list of age of roofs on town buildings	Wassmundt		Provided 4/8/15	Facilities Director
14	Request for Information 4/6/2015	How much tax money is still uncollected for FY 14/15? What was reserved for FY 13/14 and what was the total uncollected amount for that period?	Wassmundt		Memo provided 4/8/15	Finance Director
15	Request for Information 4/6/2015	Is there something different this year regarding tax appeals?	Wassmundt		Memo provided 4/8/15	Finance Director
16	Request for Information 4/7/2015	Explain significant increase in PW Admin and PW Engineering.	Shapiro	P. 144 & 146	Discussed at workshop on 4/7/15	PW Director
17	Request for Information 4/7/2015	Is the increase in the salary line due to the systems librarian?	Shapiro	P. 174	Discussed at workshop on 4/7/15	Library Director
18	Request for Information 4/7/2015	Explain the increase in salaries & wages in Planning & Development	Shapiro	P. 185	Discussed at workshop on 4/7/15	Planning Director
19	Request for Information 4/7/2015	Explain the use of the phrase "induced development" in the PZC section.	Shapiro	P. 186	Discussed at workshop on 4/7/15	Planning Director

Proposed FY 15/16 Budget:

20	Request for Information	4/7/2015	Describe where the petty cash fund is listed in the budget	Wassmundt		Memo provided 4/8/15	Finance Director
21	Request for Information	4/7/2015	Define " direct cost to Storrs Center"	Wassmundt	P. 2	Memo provided 4/8/15	Finance Director
22	Request for Information	4/7/2015	Define " assigned fund balance and unassigned fund balance"	Wassmundt	P. 11	Memo provided 4/8/15	Finance Director
23	Request for Information	4/7/2015	Define " direct cost should be fixed"	Wassmundt	P. 7 & 18	Memo provided 4/8/15	Finance Director
24	Request for Information	4/7/2015	Define " taxes and related items"	Wassmundt	P. 33 & 42	Memo provided 4/8/15	Finance Director
25	Request for Information	4/7/2015	Does the taxable grand list number include all taxable items and by what accounting procedure was the abatement deducted in previous years?	Wassmundt		Will provide Tax Fixing Agreements	Town Manager
26	Request for Information	4/7/2015	Verify if the workers listed as part of the Storrs Center Reserve are paid from the General Fund and explain the connection of the FTE's on the organizational chart to the Storrs Center Reserve Fund	Wassmundt		Memo provided 4/8/15	Finance Director

Parks & Recreation Program
General Fund and CNR Fund Support
FY 02/03 - 15/16

111-44100

Object	Description	111-44100													
		2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
General Fund - Administrative															
51201	Regular Payroll - CSEA	\$ 35,085	\$ 40,086	\$ 42,631	\$ 62,422	\$ 55,560	\$ 53,760	\$ 55,620	56,370	55,770	58,630	58,960	89,800	89,800	96,520
51601	Regular Payroll	69,309	71,472	91,868	89,789	92,756	118,000	121,860	125,390	123,732	130,370	130,840	133,990	133,990	141,970
51603	Temporary	4,969	3,514	1,991	1,676	1,893	2,400	2,400	2,400	-	-	-	-	-	-
51605	Part-time (NB)	-	-	-	1,657	24,320	15,400	17,470	17,470	17,892	42,200	40,160	-	-	-
	Sub-total Salaries	109,363	115,072	136,490	155,544	174,529	189,560	197,350	201,630	197,394	231,200	229,960	223,790	223,790	238,490
52001	Social Security @ 6.2%	6,472	6,917	8,339	9,437	9,196	10,649	11,004	11,269	11,129	14,334	14,258	13,875	14,430	15,082
52203	MERS @ 12.23% est. for 14/15	2,871	4,183	6,389	9,513	10,011	12,023	12,424	12,723	12,565	26,727	27,112	26,810	28,465	27,683
52007	Medicare @ 1.45%	1,586	1,669	1,979	2,255	2,531	2,749	2,862	2,924	2,862	3,352	3,334	3,245	3,375	3,527
52013	Social Security Alternative @ 2%	308	218	123	207	1,625	1,104	1,232	1,232	1,109	2,616	2,490	-	-	-
52105	Medical Insurance	24,868	30,372	30,144	33,262	24,630	24,785	29,742	31,527	33,347	25,100	25,100	26,490	29,270	45,750
	Sub-total Benefits	36,125	43,358	46,974	54,694	47,993	51,310	57,263	59,674	61,013	72,130	72,294	70,420	75,540	92,042
52202	Travel & Conference Fees	1,637	1,600	1,664	356	1,699	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52203	Membership Fees/Prof. Dues	335	330	120	-	350	400	400	400	400	400	400	400	400	400
52210	Training	-	-	-	-	505	500	500	500	500	500	500	500	500	500
53120	Prof & Technical Services	44	2,180	1,000	2,500	358	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
54214	Reference Bks/Periodicals	103	93	179	75	144	150	150	150	150	150	150	150	150	150
	Software Support (Prev. MSF)	-	-	-	-	-	-	-	-	6,100	6,100	6,100	6,100	6,100	6,100
54301	Office Supplies	157	477	250	400	300	500	500	500	500	500	500	500	500	500
55301	WHIP Grants (Prev. CIP)	-	-	-	-	-	-	-	-	-	2,300	2,300	2,300	-	-
	Special Needs Program *	-	-	-	-	-	-	-	-	-	6,000	6,000	6,000	6,000	6,000
	Salary Contingency	-	-	-	-	-	-	-	-	-	3,449	3,357	8,950	4,770	-
	Sub-total Other Expenses	2,276	4,680	3,213	3,331	3,356	5,050	5,050	5,050	11,150	13,450	22,899	22,807	26,100	21,920
	Total Parks & Recreation Administrative	147,764	163,110	186,677	213,569	225,878	245,920	259,663	266,354	269,557	316,780	325,154	317,017	325,430	352,453

CNR Fund/General Fund Support

Challenge Program																
Teen Center Support (Formerly CNR Funding)																
							25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	5,000	5,000
Bi-Centennial Pond (Formerly CNR Funding)																
							25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
* CNR Fund Subsidy for Community Center																
	65,000	119,130	80,000	40,000	40,000	201,538	-	-	-	-	-	-	-	-	-	-
Additional Support for Recreation Programs																
	-	-	-	-	-	-	-	25,000	25,000	25,000	25,000	75,000	75,000	75,000	75,000	75,000
	\$212,764	\$282,240	\$266,677	\$ 253,569	\$ 265,878	\$ 497,458	\$ 334,663	\$ 341,354	\$ 344,557	\$ 391,780	\$ 450,154	\$ 442,017	\$ 455,430	\$ 482,453	\$ 482,453	

Total Parks & Recreation Fund Budget				\$ 1,855,914	\$ 1,795,100	\$ 2,044,774	\$ 2,207,700	\$ 2,110,960	\$ 2,172,620	\$ 2,225,550	\$ 2,223,010	\$ 2,309,150	\$ 2,347,890	\$ 2,426,880
% of Parks & Recreation Fund Budget				13.7%	14.8%	24.3%	15.2%	16.2%	15.9%	17.6%	20.2%	19.1%	19.4%	19.9%
Total General Fund Budget				\$ 11,236,890	\$ 11,229,590	\$ 12,417,910	\$ 12,649,640	\$ 12,839,750	\$ 13,113,895	\$ 13,829,750	\$ 15,195,330	\$ 15,203,170	\$ 15,644,420	\$ 16,596,350
% of General Fund Budget				2.3%	2.4%	4.0%	2.6%	2.7%	2.6%	2.8%	3.0%	2.9%	2.9%	2.9%

Funding Analysis:	02/03	05/06	15/16
Total P&R Administrative	147,764	213,569	352,450
Less: Reallocated Costs			
Software Support (Prev. MSF)			(6,100)
Parks & Sust. Coord (Prev. Open Space)			(48,670)
Challenge Program (Prev. Human Services)			(5,000)
Less: Additional Programs			
Special Needs Program			(6,000)
Base Contribution	147,764	213,569	286,680
Base Contribution % Avg. Increase from 02/03			7.2%
Base Contribution % Avg. Increase from 05/06			3.4%

Staffing Supported:	FTE	% GF
Administrative Services Manager	1.00	100%
Director of Parks & Recreation	1.00	100%
Assistant Director of Parks & Recreation	1.00	30%
Parks Coordinator	0.72	100%
(parks & sustainability hours)		

- Notes:
- (1) Classification study & retro pay affected increase in 2004/05 and 2005/06
 - (2) Software Support previously paid by Town/MSF moved to departments
 - (3) Parks Coordinator moved to the General Fund in 2006/07 previously Open Space
 - (4) Challenge Program moved per Council Action in FY 14/15 budget
 - (5) Added per Council Action - special needs program

* 2007/08 CNR includes additional appropriation of State grants per Council action on Dec. 10, 2007 of \$201,538 to cover an operating deficit at June 30, 2007 of \$101,538 and provide \$100,000 of additional funding for community service programs.

Town of Mansfield
Professional Technical Services YTD Expenditures by Object - Town Funds

Fiscal Year: 2015 to 2015					
Account Number	Budget	Budget		Expended	Balance
		Transfers	Encumb		
111 General Fund - Town	39,700.00	0.00	470.00	29,426.32	9,803.68
112 General Fund - Board	102,500.00	0.00	15,485.40	96,749.62	-9,735.02
260 Recreation Program Fund	120,290.00	0.00	0.00	86,141.24	34,148.76
270 Other Operating	0.00	0.00	200.00	42,723.61	-42,923.61
290 Educational Grants	38,286.00	0.00	8,004.17	14,591.87	15,689.96
400 Capital Projects	0.00	60,000.00	4,670.60	13,039.33	42,290.07
816 TRANSIT SERVICES ENTERPRISE F	0.00	25,720.00	0.00	4,325.87	21,394.13
833 Management Services Fund	19,450.00	0.00	9,000.00	0.00	10,450.00
_ Total_ 53120 Prof & Tech Services	320,226.00	85,720.00	37,830.17	286,997.86	81,117.97
270 Other Operating	0.00	0.00	14,440.11	25,559.89	-40,000.00
633 Midneroc HHWCF Oper Fund	0.00	0.00	7,302.75	7,179.50	-14,482.25
_ Total_ 53121 Financial & Accounting	0.00	0.00	21,742.86	32,739.39	-54,482.25
111 General Fund - Town	88,030.00	0.00	9,254.85	46,169.90	32,605.25
112 General Fund - Board	55,000.00	0.00	4,524.00	53,880.00	-3,404.00
400 Capital Projects	0.00	0.00	75,928.39	11,494.07	-87,422.46
812 Solid Waste Disposal Enterpris	1,000.00	0.00	0.00	0.00	1,000.00
_ Total_ 53122 Legal Services	144,030.00	0.00	89,707.24	111,543.97	-57,221.21
111 General Fund - Town	2,700.00	0.00	0.00	4,168.44	-1,468.44
112 General Fund - Board	420.00	0.00	0.00	0.00	420.00
270 Other Operating	0.00	0.00	6,971.20	16,208.80	-23,180.00
400 Capital Projects	0.00	152,500.00	254,952.00	57,668.00	-160,120.00
831 Health Insurance Fund	26,780.00	0.00	0.00	36,508.75	-9,728.75
_ Total_ 53124 Consultants	29,900.00	152,500.00	261,923.20	114,553.99	-194,077.19
111 General Fund - Town	40,800.00	0.00	0.00	41,000.00	-200.00
112 General Fund - Board	4,200.00	0.00	0.00	8,153.25	-3,953.25
290 Educational Grants	500.00	0.00	0.00	0.00	500.00
_ Total_ 53125 Audit Expense	45,500.00	0.00	0.00	49,153.25	-3,653.25
Grand Total	539,656.00	238,220.00	411,203.47	594,988.46	-228,315.93

TOWN OF MANSFIELD
OFFICE OF THE FINANCE DIRECTOR

CHERYL TRAHAN, Director of Finance



Response to Council Budget Questions

Date: April 8, 2015

Question: Provide number of students enrolled in AgEd program.

Response: SY14/15 - Total AgEd students = 136; Mansfield has 22 students

Question: Dates for any additional public hearings scheduled for the Region 19 budget

Response: The Public Hearing was held on March 24th. The Region's Board will look to adopt the budget at the regular meeting on April 7th. There is a period for public comment at the beginning of their meetings. The Superintendent's Proposed budget can be found at: <http://www.eosmith.org/page.cfm?p=575>. The Finance Committee has recommended adjustments to this budget and they will be found on the EOS website for April 7th meeting

Question: Explanation of the Tax Warrant – Page 39

Response: The process for setting the mill rate is part of the process for adopting a budget. The process for adopting a budget is primarily set out in municipal charters rather than the statutes. Our Charter states that the Council will set the tax rate, but does not provide any guidelines as to how it is calculated.

CGS § 12-122 does require selectmen in town meeting towns to include an itemized estimate of current expenses of town departments for the next fiscal year for approval at the town meeting. Once the board of assessment appeals completes its work and the final assessment is completed, the town must levy taxes on the property on the list. No town shall levy a tax which, in addition to the other estimated yearly income of the town, shall be insufficient to pay the estimated expenses of the town for the current year.

Under this guidance, in determining the amount of the property tax rate, the town needs to take into consideration estimated current year uncollectible taxes, abatements and corrections, and estimated yearly income from other sources. The tax warrant illustrates this calculation.

The Total Expenditure Budget is the amount of authorized spending. For the proposed budget this amount is \$48,832,250. The tax rate needs to be set to raise enough money to pay for this appropriation. This is the definition of a balanced budget. The first step is to estimate the amount of non-tax revenues. That is included in the proposed budget at \$18,713,340. In addition, we estimated receiving \$620,000 in Tax Related Items. This includes collections on prior year levies; interest and lien fees; suspense collections; motor vehicle supplemental taxes. These amounts reduce the amount needed to be raised by taxes. The balance (expenditures less non-tax and tax related items) = Amount to Raise by Taxes or \$29,498,910. To this amount we need to add any amounts that we do not anticipate receiving so that we collect enough revenue to cover our expenditures.

Since the grand list total as presented on page 38 is the assessment prior to the abatement or to other assessment adjustments, we need to factor that in to our tax rate calculation. This can be achieved two ways – either by adjusting the grand list total to reflect the taxable grand list after the abatement and tax appeals, or by adding the amount of the abatement and tax appeals to amounts not collected. Both methods are acceptable and commonly used by municipalities across Connecticut. Since questions from citizens rose in prior years as to why the grand list amounts were different on the two schedules, I opted to reflect the preliminary grand list as reported on page 38 for the tax warrant calculation. Then I am able to clearly reflect the amount of abatement and tax appeal amounts that we do not anticipate receiving.

We also need to factor in any estimated uncollectable current year taxes. If this is not done, our total revenues collected will fall short of our expenditures and fund balance will be reduced. Think of this as your checkbook and savings account. If you don't deposit enough into your checking account to cover your bills, you are going to have to take money from your savings account. In this sense, municipal accounting is very different from private business accounting.

Question: Provide the total amount of current outstanding delinquent taxes.

Response: Total uncollected as of March 31, 2015:

Current grand list	\$474,056
Prior grand lists	<u>419,677</u>
Total outstanding	<u>\$893,733</u>

Question: For FY 14/15, \$497,000 was planned for in reserve. To date, how much tax money is still uncollected for FY 14/15? What was reserved for FY 13/14 and what was the total uncollected amount for that period?

Response: Still uncollected for FY 14/15 is \$474,056.
Reserved for FY 13/14 was \$475,000. The total amount still uncollected for FY 13/14 is \$182,547.
Please note that every year revenues are estimated for the amount of prior year taxes we anticipate collecting. These revenues are applied to the tax warrant calculation under tax related items (see page 68). For FY 14/15 that amount was \$175,000 and proposed for FY 15/16 is \$200,000.

The amount of reserve planned for uncollectible accounts is 1.75% of the amount to raise by taxes. This corresponds directly to our estimated collection rate of 98.25%.

The Council sets the mill rate and can change any of the adjustment amounts in the proposed mill rate if they choose. However, basing the mill rate solely on the grand list without any allowances for uncollectible, abatements or tax credits, the Town will ultimately end up short on revenues and will reduce fund balance.

Question: There is a \$100,000 "reserve for tax appeals". That category did not appear in the budget book for FY 14/15, in the estimated tax warrant calculation. Is there something different this year regarding tax appeals?

Response: Yes, we have received a number of appeals already. Since the grand list used for the tax warrant includes the current assessment, if the assessment is adjusted either by the BAA or the court, we will generate less than anticipated tax revenue. Since there are more appeals this year than in the past, several with valuations over \$1mil, which could go to court, we thought it prudent to provide a reserve for this year. If we do not, we may not collect the needed amount of tax revenue to cover the proposed budget amount, which could in turn result in a reduction to fund balance. The Council has the authority to adjust this reserve when it sets the mill rate.

Question: Can uncollectible taxes be reported as an expenditure?

Response: I am not aware of any communities that report their current year uncollectible taxes as expenses. Municipal accounting treats this as loss of revenue and not an expense as private business would. Plainville Connecticut describes their tax levy as "a computation by the total amount of budgeted tax revenue necessary to be raised from property taxes taking into account allowances for estimated uncollectible taxes." Glastonbury Connecticut describes their mill rate calculation as "other factors which influence the mill rate calculation include the Tax Collection Rate (which estimates uncollectible tax revenue) and tax credit adjustments." The Town of Wethersfield Connecticut provides a Statement of General Fund Balance, Revenue and Tax Levy, which details estimated

adjustments to the assessed values for BAA adjustments, tax relief, tax abatements and uncollectible taxes.

Question: Can tax abatements be reported as an expenditure?

Response: This question was raised several years ago during the budget process. At that time, I conferred with our auditors regarding the proper treatment of tax abatements – recorded as an expenditure or as a forfeiture of tax revenues. They informed me that tax abatements are not recorded anywhere. They are a reduction of future revenue. The GASB (Governmental Accounting Standards Board) is working on an exposure draft for the *disclosure* of tax abatements, but it is not yet final. The GASB proposes that governments disclose certain general information regarding tax abatements and that information would need include to: name & purpose; specific taxes being abate, authority for entering into the agreement, eligibility requirements, etc. This information is in the form of a disclosure. For more information on the pronouncement, go to:

http://gasb.org/jsp/GASB/Document_C/GASBDocumentPage?cid=1176164497029&acceptedDisclaimer=true

Question: Describe where the petty cash fund is listed in the budget.

Response: It is not listed in the budget as a budget is a spending plan. Petty Cash a balance sheet account.

Question: Define “direct cost to Storrs Center” page 2

Question: Define “direct cost should be fixed” pages 17 & 18.

Response: It is our intent to identify as many costs directly related to the Storrs Center area which we did not incur prior to the development. For example on page 17 – the contribution to the Downtown Partnership, the cost of having laborers and groundskeepers working in the area, the cost of additional fire hydrants. We also thought it fair to include the cost of one firefighter to account for the need for additional fire staffing with the increase in structures. These were some of the marginal cost items that were referenced in the Fiscal Impact Analysis prepared by HR&A.

Question: Verify if the workers listed as part of the Storrs Center Reserve are paid from the General Fund and explain the connection of the FTE’s on the organizational chart to the Storrs Center Reserve Fund.

Response: The workers listed on page 17 are considering operating expenses and are included in the General Fund budget. Storrs Center tax revenues are left in the General Fund to cover these costs. Their FTE's would reflect General Fund funding.

The temporary staffing on page 18 under project expenditures are being paid directly out of the Storrs Center Reserve Account. Therefore their FTE's would reflect Storrs Center Reserve funding.

Question: Define "assigned fund balance and unassigned fund balance" page 11.

Response: See your Fund Balance Policy on pages 63-65. Assigned fund balance is the amount of open encumbrances at the end of the fiscal year.

Question: Define "taxes and related items" pages 33 & 42

Response: The detail of Taxes and Related Items can be found on page 68. Taxes are object codes 40101, 40110 and 40111. The rest of the object codes refer to related items.

ROOF REPLACEMENT PLAN - April 2015

	Town Hall	Old TH & Hist Soc.	Public Works	Transfer Station	Eagleville SH	Fire Station 107	Fire Station 207	Fire Station 307	Library	Southeast	Goodwin	Vinton	Middle school	Daycare	Maint Shop	Senior Wellness Center
Completed Work (yrs) (estimates based on current records)	1997	1997	2003	2003	1993	2001	1995	2001	2002	1991	1991	1965, 1991	1989, 1992	1990	1997	2000, 2010
Initial Warranty - Expiration Year										15yr - 2006	15yr - 2006	15yr - 2006			15yr - 2012	
Type of Roof	Asphalt Shingle & Bitumen Membrane	Slate and Shingle	Metal	Metal	Asphalt Shingle	Asphalt Shingle	Asphalt Shingle	Asphalt Shingle	Asphalt Shingle & Bitumen Membrane	Firestone rubbergaurd 60 mil single ply	Firestone rubbergaurd 60 mil single ply	Firestone rubbergaurd 60 mil single ply and one area membrane	JP Stevens single ply membrane	Asphalt shingles and single ply membrane	Two course hot mopped Bitumen	Asphalt Shingle
♦ 2003 REPORT RECOMMENDATIONS:																
Roof Replacement (yr)	2018	2023	2008++	2011++	2013	2019	2015	2019	2023	2013	2013	2008	2008	2011	2018	2020 to 2030
♦♦ 2012 REPORT RECOMMENDATIONS:																
Roof Replacement (yr)	near future						2012			2012	2012	2012	2016 to 2018			
Recommended Actions by Facilities Department	Replace	O&M*	O&M*	O&M*	Replace	O&M*	Replace	O&M*	O&M*	Replace	Replace	Replace	Replace	Replace	O&M*	O&M*

*Operation and Maintenance Plan - Make repairs as needed and keep roof and gutters free from debri.

♦ Conducted by Independent Consultant

♦♦ Conducted by Outside Vendor

++ Dates to be confirmed.

Color Chart To be completed within next five (5) years.

Past due

More than five (5) years out.