



## Cherie Trahan

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**From:** Joseph Centofanti <Joseph.Centofanti@CohnReznick.com>  
**Sent:** Sunday, April 03, 2016 7:07 PM  
**To:** Cherie Trahan  
**Subject:** RE: Estimate for future services

Cherie,

If you are going to include the other entities also, you will probably need to be closer to the \$25,000. Can you budget a portion in the Reg 19 budget? For the towns that I do this type of work for are not necessarily getting to all departments, but more focused on the amount at risk. I would think that using a 3 year cycle 25K should be enough if you do not repeat any departments. For Southbury, the approach was to develop a 6 year plan to make sure that all major departments were tested in over a 3 year cycle. The plan was updated annually based upon changes or other issues identified. This year they choose to have me help with implementation of some of the recommendations also. I am sure that with 25K you could develop a plan that will accomplish your objective.

I would recommend that the initial plan focus on the changes you implement based upon the report to make sure they are implemented correctly and are effective.

**Joseph Centofanti, CPA, CFE, FCPA, CFF, CGFM**

Partner

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[vCard](#) | [Bio](#)

COHN REZNICK

**From:** Cherie Trahan [<mailto:TrahanCA@MANSFIELDCT.ORG>]  
**Sent:** Sunday, April 03, 2016 4:52 PM  
**To:** Joseph Centofanti  
**Subject:** Estimate for future services

Hi Joe,

Our Council is interested in having follow-up audits on our policies and procedures compliance. I know you mentioned that you do this for other communities. I would need to go out to bid, but I'm just trying to get a sense for what I might need to include in the budget. I'm thinking that we could cover all departments and/or functions over 2 – 3 years, doing some each year. Does that make sense? Do you think if I budgeted \$20-\$25k a year that would be enough?

Thanks!  
Cherie

Cherie Trahan  
Director of Finance  
Town of Mansfield  
Mansfield Board of Education  
Regional School District 19

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CohnReznick LLP

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Type	Date	Requests for Information	Councilor	Page	Action	Disposition
1 Request for Information	3/28/2016	How much of the grand list increase is attributable to changes in the assessments of Eversource for this year and Algonquin Transmission lines for 2016/17	Raymond	29 and 30	Schedule distributed 3/30/2016	Trahan/Complete
2 Request for Information	3/30/2016	Provide information regarding the impact of the Algonquin gas line upgrades on the grand list	Raymond		Assessor has reached out to Algonquin Gas Transmission, but have not had a return call. Project website: <a href="http://accessnortheastenergy.com/">http://accessnortheastenergy.com/</a> Estimated Completion 4Q2018, total cost \$3 billion.	Trahan/In Progress
3 Request for Information	3/30/2016	Provide information regarding the increase in the number of 'police activities' between projected FY 15/16 and proposed FY 16/17	Ryan, Kegler, Moran	115	Requested clarification from Sgt. C. on 4/4/16	Trahan/In Progress
4 Request for Information	3/30/2016	Provide information explaining why the number of residential structures is the same for FY 14/15, FY 15/16, and FY 16/17	Kegler	121	Page updated & distributed on 4/5/16. Comments: we've had very little new construction lately other than Storrs Center and now Meadowbrook Gardens Apartments. A number of mobile homes have been removed and a few houses have been torn down in the past couple of years. Breakdown by structure type distributed on 4/5/16	Trahan/Complete
5 Request for Information	3/30/2016	Provide information explaining the decrease in revenues in the Fire Prevention budget and detail what those fees include	Raymond	123	The decrease is due to the reduction from Storrs Center for Fire Safety Code Fees. The majority of Phase 3 buildings are exempt from Fire Codes (fees).	Raiola/Complete
6 Request for Information	3/30/2016	Provide the number of motor vehicle accidents to which fire apparatus has been sent	Shaiken		Requested from Chief on 4/4/16	Chief Dagon/In Progress
7 Request for Information	3/30/2016	Provide the correct total for the number of medical calls in graph	Kegler	128	Corrected page distributed 4/5/16	Chief Dagon/Complete
8 Request for Information	3/30/2016	Verify the correct amount for the estimated Storrs Center tax revenue	Raymond	13 and 68	Corrected pages distributed 4/5/16	Trahan/Complete
9 Request for Information	3/30/2016	Verify the correct amount for the Storrs Center operating costs	Raymond	13 and 14	Corrected pages distributed 4/5/16	Trahan/Complete
10						
11						

Town of Mansfield  
Residential Properties

Dwelling Style Count as of: 12.16.2013  
(2013 GL) - Old CAMA

Dwelling Style Count as of: 1.23.2015  
(2014 GL) - Vision CAMA

Dwelling Style Count as of: 4.4.2016  
(2015 GL) - Vision CAMA

Bungalow	25
Cape	850
Colonial	858
Contemporary	254
Conventional	152
Camp	8
Family Conv	44
Family Duplex	58
Flat	38
Mobile	275
Raised Ranch	312
Ranch	899
Split	84
Log	4
	<hr/>
	3861
Condos	<hr/>
	593
	<hr/>
	4454
	<hr/> <hr/>

Bungalow	20
Cape Cod	859
Colonial	892
Contemporary	254
Conventional	112
Cottage/Camp	3
Family Conver.	57
Family Duplex	57
Family Flat	31
Mobile Home	278
Raised Ranch	308
Ranch	880
Split-Level	86
	<hr/>
	3837
Condos	<hr/>
	610
	<hr/>
	4447
	<hr/> <hr/>

Bungalow	19
Cape Cod	861
Colonial	895
Contemporary	254
Conventional	112
Cottage/Camp	3
Family Conver.	57
Family Duplex	56
Family Flat	31
Mobile Home	272
Raised Ranch	308
Ranch	880
Split-Level	86
	<hr/>
	3834
Condos	<hr/>
	626
	<hr/>
	4460
	<hr/> <hr/>

Storrs Center Project  
 October 1, 2015 Real Estate  
 Grand List

EDR Storrs, LLC C/O Marvin F. Poer & Co. 3520 Piedmont Rd., NE, Ste. 410 Atlanta, GA 30305	16/40A/10-B (Bld TS-1) 1 Dog Lane Res Condo ( <i>Before</i> fixed assmt agreement)	7,345,800
EDR Storrs, LLC C/O Marvin F. Poer & Co. 3520 Piedmont Rd., NE, Ste. 410 Atlanta, GA 30305	16/40A/9 (Bld DL-1/2) 9 Dog Lane Res Condo ( <i>Before</i> fixed assmt agreement)	8,992,900
EDR Storrs, LLC C/O Marvin F. Poer & Co. 3520 Piedmont Rd., NE, Ste. 410 Atlanta, GA 30305	16/41A/13-1B (Bld TS-2) 1 Royce Circle Res Condo ( <i>Before</i> fixed assmt agreement)	21,035,700
EDR Storrs 1C, LLC C/O Marvin F. Poer & Co. 3520 Piedmont Rd., NE, Ste. 410 Atlanta, GA 30305	16/41A/13-1C (Bld TS-3) 8 Royce Cr - Phase 1C/Lot 1 Res Condo (100% Complete)	9,354,800
EDR Storrs, LLC C/O Marvin F. Poer & Co. 3520 Piedmont Rd., NE, Ste. 410 Atlanta, GA 30305	16/41-13/1C-2A (Bld VS-2) 12 Royce Cr - Phase 1C/Lot 2 Res Condo (100% Complete)	7,786,900
EDR Storrs, LLC C/O Marvin F. Poer & Co. 3520 Piedmont Rd., NE, Ste. 410 Atlanta, GA 30305	16/41-13/5-6A 33 Wilbur Cross Way (Bld VS-5/6) Res Condo (100% Complete)	10,165,500
EDR Storrs, LLC C/O Marvin F. Poer & Co. 3520 Piedmont Rd., NE, Ste. 410 Atlanta, GA 30305	16/41-13/8-9A 40 Wilbur Cross Way (Bld VS-8/9) Res Condo (100% Complete)	5,470,100
EDR Storrs, LLC C/O Marvin F. Poer & Co. 3520 Piedmont Rd., NE, Ste. 410 Atlanta, GA 30305	16/41-13/10A 34 Wilbur Cross Way (Bld VS-10) Res Condo (100% Complete)	3,349,100

EDR Storrs II, LLC C/o Marvin F. Poer & Co. 3520 Piedmont Rd., NE, Ste. 410 Atlanta, GA 30305	16/41/13-R Wilbur Cross Way Rear Parcel (common area parking lot) Land 1.24 AC	0
Leyland Storrs II, LLC C/O Leyland Alliance, LLC P.O. Box 878 Tuxedo Park, NY 10987	16/41-13/5-6C Phase 2A (Bld VS-5/6) 33 Wilbur Cross Way 23% Complete 10/1/2015	682,660
Leyland Storrs II, LLC C/O Leyland Alliance, LLC P.O. Box 878 Tuxedo Park, NY 10987	16/41-13/1C-2C (Bld VS-2) 12 Royce Cr - Phase 1C/Lot 2 32% Complete 10/1/2015	733,420
Leyland Storrs II, LLC C/O Leyland Alliance, LLC P.O. Box 878 Tuxedo Park, NY 10987	16/41/13-1D Wilbur Cross Way - Phase 1D Land .254 AC 2-1 Common Area	0
Leyland Storrs II, LLC C/O Leyland Alliance, LLC P.O. Box 878 Tuxedo Park, NY 10987	16/41-13/8-9C (New M/B/L) 40 Wilbur Cross Way (Bld VS-8/9) Phase 2B Area -Parcel 2 23% Complete 10/1/2015	336,780
Leyland Storrs II, LLC C/O Leyland Alliance, LLC P.O. Box 878 Tuxedo Park, NY 10987	16/41-13/10C 34 Wilbur Cross Way (Bld VS-10) 23% Complete 10/1/2015	280,540
Main Street Homes - Storrs, LLC C/O Leyland Alliance, LLC P.O. Box 878 Tuxedo Park, NY 10987	16/41-13/3-1A (Phase III) 7 Sherwood St., Unit 1A Foundation only 10/1/2015	21,200
Main Street Homes - Storrs, LLC C/O Leyland Alliance, LLC P.O. Box 878 Tuxedo Park, NY 10987	16/41-13/3-1B (Phase III) 5 Sherwood St., Unit 1B Foundation only 10/1/2015	20,700
Main Street Homes - Storrs, LLC C/O Leyland Alliance, LLC P.O. Box 878	16/41-13/3-1C (Phase III) 3 Sherwood St., Unit 1C Foundation only 10/1/2015	20,700

Tuxedo Park, NY 10987

Main Street Homes - Storrs, LLC C/O Leyland Alliance, LLC P.O. Box 878 Tuxedo Park, NY 10987	16/41-13/3-1D (Phase III) 1 Sherwood St., Unit 1D Foundation only 10/1/2015	21,200
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Main Street Homes - Storrs, LLC C/O Leyland Alliance, LLC P.O. Box 878 Tuxedo Park, NY 10987	16/41-13/3-2A (Phase III) 15 Sherwood St., Unit 2A Foundation only 10/1/2015	21,200
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Main Street Homes - Storrs, LLC C/O Leyland Alliance, LLC P.O. Box 878 Tuxedo Park, NY 10987	16/41-13/3-2B (Phase III) 13 Sherwood St., Unit 2B Foundation only 10/1/2015	20,700
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Main Street Homes - Storrs, LLC C/O Leyland Alliance, LLC P.O. Box 878 Tuxedo Park, NY 10987	16/41-13/3-2C (Phase III) 11 Sherwood St., Unit 2C Foundation only 10/1/2015	20,700
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Main Street Homes - Storrs, LLC C/O Leyland Alliance, LLC P.O. Box 878 Tuxedo Park, NY 10987	16/41-13/3-2D (Phase III) 9 Sherwood St., Unit 2D Foundation only 10/1/2015	21,200
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SCT Storrs Center I, LLC One Mill Pond Simsbury, CT 06070	16/40/10-B (Bld TS-1) 1 Dog Lane Com Condo (100% Complete)	3,614,600
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SCT Storrs Center I, LLC One Mill Pond Simsbury, CT 06070	16/40/9 (Bld DL 1/2) 9 Dog Lane Com Condo (100% Complete)	4,398,200
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SCT Storrs Center I, LLC One Mill Pond Simsbury, CT 06070	16/40/9-1 (Bld DL 1/2-SA) 11 Dog Lane Storrs Auto Com Condo -Per BAA Chg	350,000
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SCT Storrs Center I, LLC One Mill Pond Rd. Simsbury, CT 06070	16/41/13-1B (Bld TS-2) 1 Royce Circle Com Condo (100% Complete)	9,848,200
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SCT Storrs Center I, LLC One Mill Pond Rd.	16/41/13-1C (Bld TS-3) 8 Royce Cr - Phase 1C/Lot 1	5,908,300
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Simsbury, CT 06070	Com Condo (100% Complete)	
SCT Storrs Center I, LLC One Mill Pond Rd. Simsbury, CT 06070	16/41/13-4 1220 Storrs Road - Phase 4 Land 1.93 AC 2-1 Price Chopper + Retail Bld.	5,383,000
Storrs Center Alliance, LLC C/O Leyland Alliance, LLC P.O. Box 878 Tuxedo Park, NY 10987	16/41/13A 9 Charles Smith Way Post Office Parcel Incl. add'l AC for total: 4.592 AC	476,300
Storrs EPC, LLC C/O Leyland Alliance, LLC P.O. Box 878 Tuxedo Park, NY 10987	16/41/13-2B (Bld VS-11) 28 Wilbur Cross Way Phase 2B Area -Parcel 1 Education Play Care 66% Complete 10/1/2015	1,116,400
		Total: <u>106,796,800</u>

ISSUE PAPER

STORRS CENTER RESERVE ACCOUNT

In FY 2010/11 the Town established a reserve account to accumulate permitting fees for the Storrs Center development project and the net tax revenue generated during the tax abatement period for the project. Management is reserving these revenues to cover the one-time costs and the public infrastructure improvements related to the project.

The permitting fees have been appropriated and are recorded directly into the reserve account; the estimated balance in the reserve account as of June 30, 2017 totals \$189,972. The Proposed FY 2016/17 budget reflects the net tax revenues (taxes less the abatement) in the general fund where the operating costs related to Storrs Center will be charged and covered by the tax revenues from Storrs Center. The remaining balance is then included as a transfer out to the Storrs Center reserve account in the capital fund, to cover one-time expenditures such as code enforcement activities planned for FY17. The estimates provided reflect current and planned construction through FY 2016/17.

The breakdown of the activity in the 2016/17 General Fund Proposed Budget is as follows:

Estimated Storrs Center Tax Revenue		\$3,190,020
Less: Tax Abatement		<u>(671,000)</u>
Net Taxes		2,519,020
Less Operating Costs:		
Mansfield Downtown Partnership Support	\$ 125,000	
Full-time Firefighter	97,380	
Crew Leader/Overtime	24,540	
Groundskeeper/Overtime	22,780	
Laborer/Overtime	20,050	
Cost of Fire Hydrants	<u>6,500</u>	
Total Operating Costs		(296,250)
Less Tax Relief for General Fund		<u>(1,847,770)</u>
Balance - Transfer to Storrs Center Reserve Account		<u>\$ 375,000</u>

The following schedule reflects the activity in the Storrs Center Reserve Account in the Capital Fund for FY 2013/14 through projections for FY 2016/17. The Reserve Account will continue to fund one-time costs for fire and building inspections, potential legal expenses for Storrs Center, capital equipment costs, operating costs for the Nash-Zimmer Transportation Center, and the contribution for the Garage Repair and Maintenance Reserve. In addition, in FY 16/17 the Reserve Account will make a payment of \$400,000 to cover cost overruns on the infrastructure improvements for Storrs Center.

**Storrs Center Reserve Account - Fund 400-84103**  
**Estimated Account Balance**

	FY 13/14 Actuals	FY 14/15 Actuals	FY 15/16 Estimated	FY 16/17 Projected
<b>Funding Sources:</b>				
Storrs Center Gross Taxes	\$ 786,000	\$ 1,273,300	\$ 2,351,470	\$ 3,190,020
Less: Tax Abatement	(321,000)	(715,000)	(728,000)	(671,000)
Net Storrs Center Tax	465,000	558,300	1,623,470	2,519,020
Less: Operating Costs	(206,640)	(217,400)	(291,450)	(296,250)
Less: Tax Relief	(90,000)	(112,300)	(1,103,380)	(1,847,770)
Net Transfer to Reserve	168,360	228,600	228,640	375,000
Permitting Fees	329,827	357,246	119,391	15,000
Other Local		50,000	84,116	51,000
Capital Non-recurring Fund				
<b>Total Project Funding</b>	<b>\$ 498,187</b>	<b>\$ 635,846</b>	<b>\$ 432,147</b>	<b>\$ 441,000</b>
<b>Project Expenditures:</b>				
Infrastructure Improvements		\$ 3,021	\$ 25,000	\$ -
Fire Inspec. One-time Costs	61,716	62,155	43,461	39,340
Building Inspec. One-time	86,737	116,781	74,827	76,220
Professional & Technical	7,650	9,500		
Legal Services	60,016	11,811	10,000	10,000
Capital Equipment		65,000	65,000	
Architects & Engineers				
Relocation Costs				
Permit Bond				
Intermodal Capital Costs	27,035			
Intermodal Operating	48,474	105,136	100,000	115,000
Construction Overruns				400,000
Garage Repair Reserve		50,000	50,000	51,000
<b>Total Project Expenses</b>	<b>\$ 291,628</b>	<b>\$ 423,404</b>	<b>\$ 368,288</b>	<b>\$ 691,560</b>
Net Activity Incr/(Decr)	206,559	212,442	63,859	(250,560)
Beginning Balance	(42,328)	164,231	376,673	440,532
<b>Ending Balance</b>	<b>\$ 164,231</b>	<b>\$ 376,673</b>	<b>\$ 440,532</b>	<b>\$ 189,972</b>

**Objectives:**

- Implement new inspection, permitting, and enforcement software system; improve data collection and analysis.
- Work with owners/occupants to develop acceptable plans of correction for cited violations.
- Optimize the use of career Captains/Deputy Fire Marshals to help keep up with inspection schedule.

**Goal:** Establish and implement standardized fire investigation procedures and reporting among all Fire Marshal staff. ♦

**Objectives:**

- Develop forms and obtain equipment.
- Provide staff with training opportunities.
- Implement standard operating procedures.

**Goal:** Develop a “Lead Investigator” role for fire investigations. ♦

**Objectives:**

- Develop written description and guidelines.
- Provide training opportunity to qualified staff.
- Implement into standard operating procedures.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town’s strategic plan.  
*Fire Prevention = linkage to Community Life*

<b>Fire Prevention</b>	<b>FY 14/15 Actual</b>	<b>FY 15/16 Projected</b>	<b>FY 16/17 Proposed</b>
<b>Residential Structures - Existing Occupancies</b>			
All residential structures per Assessor	4,454	4,447	4,460
Residential inspections conducted	1,696	1,700	1,700
<b>Commercial Structures - Existing Occupancies</b>			
Commercial/industrial structures per Assessor	349	363	363
Commercial structures - inspection required annually	--	68	68
Commercial structures – inspection required every two years	36	36	40
Commercial structures - inspection required every three years	241	241	245
Commercial structures - inspection required every four years	9	9	10
Commercial/industrial structures inspected	150	150	160
<b>Total number of residential and commercial inspections conducted</b>	<b>1,846</b>	<b>2,100</b>	<b>2,100</b>

Fire Prevention (continued)	FY 14/15 Actual	FY 15/16 Projected	FY 16/17 Proposed
<b>Plan Review and Inspections</b>			
Average number of business days from receipt of plans to Code review response	15	15	15
Number of plan reviews	111	88	88
Fire watch and site safety walkthrough	25	25	25
<b>Investigations</b>			
Fire investigations	21	26	26
Complaint investigations	19	21	21
Other assist Fire Department	31	31	31
<b>Permits</b>			
Open Burn Permits	73	75	75
Blasting Permits	4	8	8
Fireworks	1	1	1
Underground Storage Tank (UST) Removals	9	7	7
<b>Public Education</b>			
Presentation of programs to schools and community	54	31	31
<b>Code Enforcement Cases</b>			
Resolved through voluntary compliance (i.e. warnings or notice)	--	10	10
Resolved through forced compliance (i.e. citations, hearings, legal proceedings)	6	8	8
Total cases brought into compliance/closed during reporting period	--	18	18

Town of Mansfield  
Department: Fire & Emergency Services - 22160

Description	FY 14/15 Actual	FY 15/16 Amended	FY 15/16 Estimated	FY 16/17 Proposed	Incr/ (Decr)	% Incr/ (Decr)
<b>Expenditures:</b>						
Salaries and Wages	1,568,030	1,505,535	1,556,340	1,566,690	61,155	4.06%
Misc Benefits	46,930	56,260	51,870	55,610	(650)	(1.16%)
Prof & Tech Services	14,701	19,310	16,670	19,530	220	1.14%
Purch Property Services		10,350	10,330	10,400	50	0.48%
Repairs/Maintenance	101,573	89,000	104,700	105,130	16,130	18.12%
Insurance	66,854	7,810	8,080	8,080	270	3.46%
Other Purch Services	97,062	99,210	99,210	100,440	1,230	1.24%
School/Library Books	214	400	400	400	-	
Office Supplies	28,919	26,990	21,000	24,940	(2,050)	(7.60%)
Energy	752	900	500	700	(200)	(22.22%)
Building Supplies	9,782	4,680	2,500	2,500	(2,180)	(46.58%)
Rolling Stock Supplies	33,105	48,000	50,000	52,000	4,000	8.33%
Other Supplies	14,730	13,900	15,500	14,000	100	0.72%
Equipment	7,598	7,000	7,500	7,000	-	
<b>TOTAL EXPEND.</b>	<b>1,990,250</b>	<b>1,889,345</b>	<b>1,944,600</b>	<b>1,967,420</b>	<b>78,075</b>	<b>4.13%</b>
<b>TOTAL REVENUES</b>						
<b>EMPL. BENEFITS</b>	<b>622,441</b>	<b>633,022</b>	<b>636,508</b>	<b>682,535</b>	<b>49,513</b>	<b>7.82%</b>
<b>Positions:</b>						
Fire Chief	1.00	1.00	1.00	1.00	-	
Admin. Analyst	1.00	1.00	1.00	1.00	-	
Firefighters - Fulltime	12.00	13.00	13.00	14.00	1.00	7.69%
Firefighters - Parttime	4.50	5.00	5.00	2.50	(2.50)	(50.00%)
<b>Total Full Time Equiv.</b>	<b>18.50</b>	<b>20.00</b>	<b>20.00</b>	<b>18.50</b>	<b>(1.50)</b>	<b>(7.50%)</b>
Paid from Other Funds	0.45	0.45	0.45	0.45	-	
Paid from General Fund	18.05	19.55	19.55	18.05	(1.50)	(7.67%)

## Actual Calls for Fire and Emergency Medical Services in 14/15

