

## AGENDA

In accordance with PA 22-3, this meeting will be a hybrid meeting. A video recording of the meeting will be available on **YouTube** at [“MANSFIELD CONNECTICUT STREAMING CHANNEL”](#) within seven (7) days after the meeting.

Residents who attend in person can speak during the "Opportunity for Public Comment" portion of the meeting. Public Comment from those viewing the meeting remotely will be accepted by email at [FinanceCom@mansfieldct.org](mailto:FinanceCom@mansfieldct.org) or by USPS mail at 4 South Eagleville Road, Mansfield, CT 06268 and must be received prior to the meeting (public comment received after the meeting will be shared at the next meeting).

Call to Order

1. Opportunity for Public Comment
2. Staff Reports
3. Approval of Minutes
  - a. January 12, 2026

**Old Business** - N/a

**New Business**

4. Q2 Quarterly Financial Statements – December 31, 2025

Communications/Other Business/Future Agenda Items

Adjournment

## DRAFT MINUTES

Members Present: Shaiken, Cotton, Zaicek

Others Present: Kueffner, Tomecko

Staff Present: Aylesworth, Backhaus

Meeting called to order at 6:05 PM

1. Presentation of FY025 Audit Results: Leslie Zoll, Principal from Clifton Larson Allen LLP, was present to provide a summary of the audit results from FY2025. The presentation has been attached to the minutes. Overall, the Town received a clean opinion on the Financial Statements, Federal Single Audit and State Single Audit.

***Cotton moved, effective January 12, 2026, to recommend the Town Council accept the audited Financial Statements dated June 30, 2025. Zaicek seconded. Motion passed unanimously.***

2. Opportunity for Public Comment: None noted.
3. Staff Reports: Backhaus noted the Town has kicked off the FY2027 budget season. Department requests are due to management January 15,
4. Approval of minutes for December 8, 2025:

***Zaicek moved and Cotton seconded to approve the minutes of December 8, 2025. Motion passed unanimously.***

5. Capital Improvement Project Adjustments FY2026: Backhaus reviewed the proposed CIP adjustments noting the following proposal:
  - Increase to Park Improvements to recognize insurance proceeds that were received for damages at the Skate Park
  - Transfer \$50,000 from Nash Zimmer Repairs to Park Building Repairs for additional repairs needed as identified by Facilities
  - Increase to three Board of Education Projects based on mid-year transfers proposed by the Board of Education due to identified salary savings. These projects include design work for paving/drainage work at MMS, replacement of the original doors at MMS that were not included in the scope of the security grant and an increase to technology capital.

***Cotton moved, effective January 12, 2026, to recommend the Town Council approve the adjustments to the Capital Projects fund, as presented by the Director of Finance. Zaicek seconded and the motion passed unanimously.***

7. Communications/Other Business/Future Agenda Items: None noted
8. Adjournment. The meeting adjourned at 6:50 pm.

***Zaicek moved and Cotton seconded to adjourn. Motion unanimously.***

Respectfully submitted,

Amanda L. Backhaus, CPA  
Director of Finance



**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council Finance Committee  
**From:** Ryan J. Aylesworth, Town Manager  
Amanda L. Backhaus, CPA, Director of Finance; Maria E. Capriola,  
Chief of Shared Services and Administration  
**Date:** February 9, 2026  
**Re:** Quarterly Financial Statements Dated December 31, 2025

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**Subject Matter/Background**

Attached are the preliminary quarterly financial statements dated December 31, 2025.

**Recommendation**

If the Finance Committee recommends the Town Council acceptance of the financial statements, the following motion is in order:

*Move to recommend the Town Council accept, effective February 9, 2026, the Quarterly Financial Statements dated December 31, 2025.*

**Attachments**

1) Q2 Quarterly Financial Statements Dated December 31, 2025

# **Town of Mansfield**

## Financial Statements

(For the Period Ending December 31, 2025)

Finance Department  
Amanda L. Backhaus, CPA  
Director of Finance  
February 9, 2026

**Town of Manfield  
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**MEMO**

**To:** Mansfield Town Council  
**CC:** Ryan Aylesworth, Town Manager  
**From:** Amanda L. Backhaus, Director of Finance  
**Date:** February 9, 2026  
**Subject:** **Financial Statements dated December 31, 2025**

**General Fund Budget Highlights**

**Revenues**

Tax Collections The total collection rate through December 31, 2025 is 64.2% compared to 67.1% in the prior year. Real estate collections, which account for approximately 87.5% of the levy, are 64.3% as compared to 66.9% for last year.

State Support for Education The Education Cost Sharing (ECS) Grant for FY 2025/26 is budgeted at \$11,693,590 based on State estimates at the time the budget was adopted. This grant is typically received in three payments – 25% in September/October; 25% in January; 50% in April. The first payment in the amount of \$3,278,048 was received in October. In total we expect to receive \$13,112,190 for this grant.

State Support for General Government The PILOT grant is by far the largest single grant within this category. The PILOT grant is budgeted at \$12,319,340 with a total State revenue budget of \$15,680,750. We have received \$12,355,747 for PILOT which is 100.3% of what was budgeted.

Charges for Services The Town has received 74% of budgeted charges for services. Fire safety code revenue is 1067.5% over budget. Ordinance violation penalty revenue is currently 314.4% over budget based on increases in violations. There are no other lines of concern at this time.

Miscellaneous Total interest income through December 31, 2025 is \$888,743 as compared to \$1,230,730 for the same period last year. The average STIF interest rate for October - December 2025 was 4.22% as compared to 5.10% for the same period last year. We are still on line to meet budgeted estimates for the fiscal year.

**Expenditures**

Town Expenditures As of December 31, 2025, General Fund expenditures and encumbrances represent 45.6% of the total operating budget. There no accounts of concern at this time. The Town does anticipate to experience significant salary savings based on various vacancies.

## **Other Governmental Funds**

### Day Care Fund

Expenditures exceeded revenues by \$20,996 for the period. Fund balance at July 1, 2025 decreased from \$793,936 to \$772,940 as of December 31, 2025.

### Cafeteria Fund

Expenditures exceeded revenues by \$40,461 for the current fiscal year. Fund balance at July 1, 2025 increased from (\$154,070) to (\$194,531) as of December 31, 2025. Rates have been increased for FY2026 to help prevent future deficits.

### Recreation Program Fund

Revenues exceeded expenditures by \$5,730 for the period. Fund balance at July 1, 2025 increased from (\$158,702) to (\$152,972) as of December 31, 2025.

### Capital Non-Recurring Fund

Revenues are projected to exceed expenditures by \$140,805 for the period. Projected fund balance at year-end is estimated to be \$1,949,174. Of this balance, \$415,000 is reserved for ARPA uses and \$350,000 is reserved for Parks and Recreation ADA improvements. Available fund balance is projected to be \$1,184,174.

### Town Aid Road Fund

Revenues exceeded expenditures by \$260,210 for the period. Fund balance at July 1, 2025 increased from \$268,407 to \$528,617 as of December 31, 2025. This does not include the payroll costs for the multiple storms incurred in January.

### Mansfield Downtown Partnership

Revenues exceeded expenditures by \$155,557 for the period. Fund balance at July 1, 2025 increased from \$610,146 to \$765,703 as of December 31, 2025. This fund is projected to break-even by the end of the year.

### Transit Services Fund

Revenues exceeded expenditures by \$7,332 for the period. Fund balance at July 1, 2025 increased from \$260,588 to \$267,920 as of June 30, 2025. Operations are proceeding according to budget for the Transportation Center and WRTD activity.

### Cemetery Fund

Expenditures exceeded revenues by \$1,783 for the period. Fund balance at July 1, 2025 decreased from \$262,101 to \$260,318 as of December 31, 2025. The major costs for this fund are mowing and cemetery maintenance.

## **Enterprise Funds**

### Solid Waste Fund

Revenues exceeded expenditures by \$126,602 for the period. Fund balance at July 1, 2025 increased from \$997,966 to \$1,124,568 as of December 31, 2025.

### Sewer Fund

Revenues exceeded expenditures by \$82,589 for the period. Fund balance at July 1, 2025 increased from \$12,243,990 to \$12,326,579 as of December 31, 2025.

## **Internal Service Funds**

### Health Insurance Fund (Town, Mansfield BOE, and Region 19 BOE)

Expenditures exceeded revenues by \$439,909 for the period. Fund balance at July 1, 2025 decreased from \$4,261,017 to \$3,821,109 as of December 31, 2025. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of approximately \$2.1 million. Monthly average claims are currently up 25.5% from the prior year.

### Worker's Compensation Fund

Revenues exceeded expenditures by \$41,814 for the period. Fund balance increased from \$244,497 to \$286,311 as of December 31, 2025.

### Management Services Fund

Revenues exceeded expenditures by \$25,138 for the period. Fund balance increased from \$1,829,006 to \$1,854,144 as of December 31, 2025.

## **Eastern Highlands Health District**

Revenues exceeded expenditures by \$40,254 for the period. Fund balance increased from \$550,180 to \$590,434 as of December 31, 2025.

## **Debt Service Fund**

Revenues exceeded expenditures by \$540,163 for the period. Fund balance increased from \$781,978 to \$1,322,140 as of December 31, 2025.

**TOWN OF MANSFIELD  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND  
FY26 - as of December 31, 2025**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>	<u>% of Budget</u>
Property Taxes:					
Current year levy	\$ 35,205,831	\$ 35,205,831	\$ 22,615,317	\$ (12,590,514)	64.2%
Prior year levy	250,000	250,000	232,396	(17,604)	93.0%
Interest and lien fees	210,600	210,600	109,355	(101,245)	51.9%
Motor vehicle supplement	410,000	410,000	51	(409,949)	0.0%
Suspense collections taxes	4,800	4,800	6,834	2,034	142.4%
Suspense collections interest	6,000	6,000	9,354	3,354	155.9%
Collection fees	20,250	20,250	11,737	(8,513)	58.0%
Total property taxes	<u>36,107,481</u>	<u>36,107,481</u>	<u>22,985,044</u>	<u>(13,122,437)</u>	<u>63.7%</u>
Intergovernmental:					
State:					
Board of Education:					
Education assistance	11,693,590	11,693,590	3,278,048	(8,415,542)	28.0%
General Government:					
PILOT - State property	12,319,340	12,319,340	12,355,747	36,407	100.3%
PILOT - Select Payment	3,291,730	3,291,730	3,295,972	4,242	100.1%
Library - Connecticard	13,300	13,300	-	(13,300)	0.0%
Disability exempt reimbursement	1,000	1,000	600	(400)	60.0%
Emergency management performance	12,900	12,900	-	(12,900)	0.0%
Veterans' reimbursement	3,420	3,420	2,560	(860)	74.8%
Judicial Revenue Distribution	4,500	4,500	2,180	(2,320)	48.4%
PILOT - Senior Housing	20,000	20,000	-	(20,000)	0.0%
PILOT - Holinko Estates	7,520	7,520	-	(7,520)	0.0%
State support	200	200	-	(200)	0.0%
State support - other	6,840	6,840	-	(6,840)	0.0%
Total general government	<u>15,680,750</u>	<u>15,680,750</u>	<u>15,657,059</u>	<u>(23,691)</u>	<u>99.8%</u>
Federal:					
In lieu of taxes	5,000	5,000	-	(5,000)	0.0%
Total Intergovernmental	<u>27,379,340</u>	<u>27,379,340</u>	<u>18,935,107</u>	<u>(8,444,233)</u>	<u>69.2%</u>
Investment income	1,450,000	1,450,000	888,743	(561,257)	61.3%

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**TOWN OF MANSFIELD**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES**  
**BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)**  
**FY26 - as of December 31, 2025**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
Charges for Services					
Recording	\$ 60,000	\$ 60,000	\$ 30,353	\$ (29,647)	50.6%
Copies of records	9,390	9,390	6,491	(2,899)	69.1%
Vital statistics	10,400	10,400	6,148	(4,252)	59.1%
Police service	44,700	44,700	3,498	(41,202)	7.8%
Redemption/release fees	2,760	2,760	445	(2,315)	16.1%
Animal adoption fees	410	410	300	(110)	73.2%
Boarding/Quarantine Fees			50	50	#DIV/0!
Lost and damaged book material	500	500	566	66	113.1%
Fines on overdue books			19	19	#DIV/0!
Blueprints	200	200		(200)	0.0%
Zoning regulations	100	100	15	(85)	15.0%
Daycare grounds maintenance	27,720	27,720	13,861	(13,860)	50.0%
Charges for services	9,200	9,200	4,564	(4,636)	49.6%
Celeron square bike path maintenance	2,700	2,700	-	(2,700)	0.0%
Fire safety code fees	50,000	50,000	533,740	483,740	1067.5%
Misc. licenses and permits	2,160	2,160	1,450	(710)	67.1%
Sports licenses	40	40	119	79	297.5%
Dog licenses	7,000	7,000	6,418	(583)	91.7%
Conveyance tax	220,000	220,000	133,578	(86,422)	60.7%
Trailer and subdivision permits	300	300	135	(165)	45.0%
Zoning permits	40,000	40,000	5,025	(34,975)	12.6%
ZBA applications	1,000	1,000	500	(500)	50.0%
IWA permits	3,000	3,000	1,100	(1,900)	36.7%
Administrative cost - reimbs. Permits	200	200	130	(70)	65.0%
Consulting fee reimbursement	60,000	60,000		(60,000)	0.0%
Sewer permits	250	250	50	(200)	20.0%
Road permits	1,500	1,500	750	(750)	50.0%
Building permits	2,186,750	2,186,750	1,273,917	(912,833)	58.3%
Housing code permits	210,000	210,000	110,875	(99,125)	52.8%
Housing code penalties	1,000	1,000	300	(700)	30.0%
Landlord registrations	1,500	1,500	960	(540)	64.0%
Parking tickets - Town	8,000	8,000	(490)	(8,490)	-6.1%
Landlord registration penalty	100	100	-	(100)	0.0%
Ordinance violation penalty	41,000	41,000	128,888	87,888	314.4%
Citation and fines	250	250		(250)	0.0%
Rent	65,000	65,000	27,830	(37,170)	42.8%
Telecom services payment	28,000	28,000	223	(27,778)	0.8%
Total Charges for Services:	<u>3,095,130</u>	<u>3,095,130</u>	<u>2,291,806</u>	<u>(803,324)</u>	<u>74.0%</u>
Other Local Revenues:					
Other	<u>7,850</u>	<u>7,850</u>	<u>41,865</u>	<u>34,015</u>	<u>533.3%</u>
Other Financing Sources:					
Transfers in					
Use of Fund Balance	265,000	265,000	-	(265,000)	0.0%
Cancellation of prior year encumbrances				-	#DIV/0!
Total other financing sources	<u>265,000</u>	<u>265,000</u>	<u>-</u>	<u>(265,000)</u>	<u>0.0%</u>
Total Revenues and Other Financing Sources	<u>\$ 68,304,801</u>	<u>\$ 68,304,801</u>	<u>45,142,565</u>	<u>\$ (23,162,236)</u>	<u>66.1%</u>

**TOWN OF MANSFIELD  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND  
FY26 - as of December 31, 2025**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrance</u>	<u>Variance With Final Budget Positive (Negative)</u>	<u>% Spent</u>
General Government:						
Town Council						
Legislative	\$ 158,000	\$ 158,000	\$ 111,563	21,640	\$ 24,798	84.3%
Town Manager						
Municipal management	350,470	350,470	156,988	266	193,216	44.9%
Personnel management	274,130	274,130	127,830	8,360	137,940	49.7%
Legal:						
Town attorney	119,000	119,000	30,303	60,149	28,548	76.0%
Probate	10,950	10,950	13,362	-	(2,412)	122.0%
Elections:						
Town clerk	293,340	293,340	153,575	3,067	136,698	53.4%
General elections	152,380	152,380	83,126	100	69,155	54.6%
Community Development						
Building inspection	609,650	609,650	244,926	-	364,724	40.2%
Planning and Development	579,530	579,530	206,559	-	372,971	35.6%
Boards and Commissions	6,700	6,700	673	-	6,027	10.0%
Finance:						
Administration	589,300	589,300	294,650	-	294,650	50.0%
Revenue collection	233,570	233,570	104,159	275	129,136	44.7%
Property assessment	318,000	318,000	155,473	1,690	160,837	49.4%
Central copying	81,730	81,730	38,644	1,413	41,673	49.0%
Information technology	295,880	295,880	147,940	-	147,940	50.0%
Total general government	<u>4,072,630</u>	<u>4,072,630</u>	<u>1,869,770</u>	<u>96,960</u>	<u>2,105,901</u>	<u>48.3%</u>
Public Safety:						
Police protection:						
Police services	2,036,250	2,036,250	100,416	-	1,935,834	4.9%
Animal control	170,980	170,980	73,378	187	97,415	43.0%
Fire protection:						
Fire prevention	231,510	231,510	106,522	15,382	109,606	52.7%
Fire and emergency services	3,558,000	3,558,000	1,558,935	92,554	1,906,510	46.4%
Emergency management:						
	81,650	81,650	35,856	(25)	45,819	43.9%
Total public safety	<u>6,078,390</u>	<u>6,078,390</u>	<u>1,875,107</u>	<u>108,098</u>	<u>4,095,184</u>	<u>32.6%</u>
Public Works:						
PW Admin/Supervision/Operations	2,526,080	2,526,080	1,116,771	19,968	1,389,341	45.0%
Equipment maintenance	803,360	803,360	373,634	39,855	389,872	51.5%
Engineering	149,150	149,150	37,279	6,769	105,103	29.5%
Facilities	1,453,080	1,453,080	630,816	150,582	671,682	53.8%
Total public works	<u>4,931,670</u>	<u>4,931,670</u>	<u>2,158,499</u>	<u>217,173</u>	<u>2,555,998</u>	<u>48.2%</u>

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**TOWN OF MANSFIELD  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)  
FY26 - as of December 31, 2025**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrance</u>	<u>Variance With Final Budget Positive (Negative)</u>	
Community Services:						
Health Regulation & Inspection	\$ 156,220	\$ 156,220	\$ 78,108	\$ -	\$ 78,112	\$ 50.0%
Human Services	1,082,510	1,082,510	470,025	1,507	610,977	43.6%
Library Services	1,170,800	1,170,800	504,813	11,449	654,538	44.1%
Contribution to area agencies	72,500	72,500	66,500	-	6,000	91.7%
Total community services	<u>2,482,030</u>	<u>2,482,030</u>	<u>1,119,446</u>	<u>12,957</u>	<u>1,349,627</u>	<u>45.6%</u>
Townwide Expenditures						
Employee benefits	4,725,490	4,725,490	2,190,283	105,350	2,429,857	48.6%
Insurance (LAP)	266,130	266,130	154,129	108,072	3,929	98.5%
Contingency	104,180	104,180	-	-	104,180	0.0%
Total town-wide expenditures	<u>5,095,800</u>	<u>5,095,800</u>	<u>2,344,413</u>	<u>213,422</u>	<u>2,537,965</u>	<u>50.2%</u>
Total Townwide Expenditures	<u>22,660,520</u>	<u>22,660,520</u>	<u>9,367,235</u>	<u>648,610</u>	<u>12,644,675</u>	<u>44.2%</u>
Education						
Contribution to Region No 19	12,153,606	12,153,606	5,643,000	-	6,510,606	46.4%
Mansfield Board of Education	25,662,845	25,662,845	10,310,274	1,253,034	14,099,537	45.1%
Total Education	<u>37,816,451</u>	<u>37,816,451</u>	<u>15,953,274</u>	<u>1,253,034</u>	<u>20,610,143</u>	<u>45.5%</u>
Total budgetary expenditures	<u>60,476,971</u>	<u>60,476,971</u>	<u>25,320,509</u>	<u>1,901,644</u>	<u>33,254,818</u>	<u>45.0%</u>
Other Financing Uses:						
Town transfers out	7,827,830	7,827,830	3,913,915	-	3,913,915	50.0%
Total other financing uses	<u>7,827,830</u>	<u>7,827,830</u>	<u>3,913,915</u>	<u>-</u>	<u>3,913,915</u>	<u>50.0%</u>
Total	<u>\$ 68,304,801</u>	<u>\$ 68,304,801</u>	<u>29,234,424</u>	<u>1,901,644</u>	<u>\$ 37,168,733</u>	<u>45.6%</u>

**Town of Mansfield**  
**Day Care Fund - Combined Program**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**December 31, 2025**  
(with comparative totals for December 31, 2024)

	<b>Budget 2025/26</b>	<b>2026</b>	<b>Percent of Adopted Budget</b>	<b>2025</b>
<b>Revenues</b>				
Fees for Services - Parent Fees	\$ 975,000	\$ 379,846	39.0%	\$ 412,354
Fees for Services - State Grant	605,000	317,363	52.5%	311,222
State Support - Other	132,800	81,415	61.3%	13,257
Subsidies for Services	170,000	68,084	40.0%	86,844
National School Lunch Grant	50,000	20,096	40.2%	15,697
Other	77,704	198,584	255.6%	0
<b>Total Revenues</b>	<b>2,010,504</b>	<b>1,065,388</b>	<b>53.0%</b>	<b>873,680</b>
<b>Expenditures</b>				
Direct Program	1,446,942	808,349	55.9%	698,180
Administrative	206,220	121,734	59.0%	102,010
Energy	52,000	26,000	50.0%	26,000
Food Service Supplies	53,326	24,789	46.5%	22,844
Purchased Property Services	120,034	43,961	36.6%	46,349
Other Purchased Services	86,782	42,443	48.9%	108,620
Insurance	12,000	12,240	102.0%	10,837
Building Supplies	6,000	3,845	64.1%	2,624
Repairs & Maintenance	16,200		0.0%	9,042
Instructional & Office Supplies	11,000	3,023	27.5%	6,026
Equipment				
<b>Total Expenditures</b>	<b>2,010,504</b>	<b>1,086,384</b>	<b>54.0%</b>	<b>1,032,532</b>
Excess (Deficiency) of Revenues	-	(20,996)		(158,852)
Fund Balance, July 1	793,936	793,936		784,163
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 793,936</u>	<u>\$ 772,940</u>		<u>\$ 625,311</u>

**Mansfield Board of Education**  
**Cafeteria Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**December 31, 2025**  
(with comparative totals for December 31, 2024)

	<u>Budget 2025/26</u>	<u>2026</u>	<u>Percent of Adopted Budget</u>	<u>2025</u>
<b>Revenues</b>				
Sales of Food	\$ 502,000	\$ 243,573	48.5%	\$ 263,681
Intergovernmental	682,000	178,776	26%	154,133
Other	5,500	23,414		655
Total Revenues	<u>1,189,500</u>	<u>445,763</u>	37.5%	<u>418,469</u>
<b>Expenditures</b>				
Salaries & Benefits	735,580	313,094	42.6%	371,410
Food & Supplies	430,100	165,695	38.5%	201,671
Repairs & Maintenance	2,500	351	14.0%	-
Equipment	8,500	5,809	68.3%	10,033
Contingency	-	-		-
Total Expenditures	<u>1,176,680</u>	<u>484,949</u>	41.2%	<u>583,115</u>
<b>Transfers</b>				
Transfers Out - General Fund		1,275	#DIV/0!	1,275
Excess (Deficiency) of Revenues	12,820	(40,461)		(165,921)
Fund Balance, July 1	<u>(154,070)</u>	<u>(154,070)</u>		<u>52,615</u>
Fund Balance plus Cont. Capital, Dec 31	<u>(141,250)</u>	<u>\$ (194,531)</u>		<u>\$ (113,305)</u>

**Town of Mansfield  
Parks and Recreation  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
December 31, 2025**  
(with comparative totals for December 30, 2024)

	<b>Budget 2025/26</b>	<b>2026</b>	<b>Percent of Adopted Budget</b>	<b>2025</b>
<b>Revenues</b>				
Membership Fees	\$ 795,890	\$ 386,386	49%	\$ 327,839
Program Fees	962,970	487,476	51%	440,329
Fee Waivers	38,150	8,113	21%	7,573
Daily Admission Fees	48,045	20,385	42%	20,705
Rent - Facilities/Parties	43,600	5,385	12%	5,235
Employee Wellness	8,000	-	0%	-
Rent - E.O. Smith	21,120	8,240	39%	8,400
Charge for Services	7,000	-	0%	-
Contributions	53,520	8,140	15%	9,839
Sale of Merchandise	3,250	676	21%	607
Sale of Food	2,220	632	28%	901
Other	11,000	4,176	38%	4,213
<b>Total Revenues</b>	<b>1,994,765</b>	<b>929,609</b>	<b>47%</b>	<b>825,641</b>
<b>Operating Transfers</b>				
General Fund - Recreation Administrative	477,990	218,645	46%	211,880
General Fund - Community Programs	303,340	151,670	50%	131,275
General Fund - Bicent. Pond	40,700	20,350	50%	19,000
General Fund - Teen Center	36,500	18,250	50%	18,250
<b>Total Operating Transfers</b>	<b>858,530</b>	<b>408,915</b>	<b>48%</b>	<b>380,405</b>
<b>Total Rev &amp; Oper Transfers</b>	<b>2,853,295</b>	<b>1,338,524</b>	<b>47%</b>	<b>1,206,046</b>
<b>Expenditures</b>				
Salaries & Wages	1,579,030	707,077	45%	644,659
Benefits	367,196	167,171	46%	165,145
Professional & Technical	212,425	119,309	56%	85,965
Purchased Property Services	21,670	5,856	27%	6,244
Repairs & Maintenance	58,750	30,036	51%	22,093
Rentals	7,360	7,145	97%	4,591
Other Purchased Services	290,960	138,466	48%	125,767
Other Supplies	54,900	32,477	59%	25,860
Energy	159,800	79,900	50%	76,435
Building Supplies	13,850	6,576	47%	4,438
Recreation Supplies	36,590	11,401	31%	10,576
Equipment	37,660	27,378	73%	21,558
<b>Total Expenditures</b>	<b>2,840,191</b>	<b>1,332,792</b>	<b>47%</b>	<b>1,193,331</b>
Excess (Deficiency) of Revenues	13,104	5,730		12,715
Fund Balance, July 1	(158,702)	(158,702)		(36,973)
Fund Balance, December 31	<u>\$ (145,598)</u>	<u>\$ (152,972)</u>		<u>\$ (24,258)</u>

**Town of Mansfield**  
**Capital and Nonrecurring Reserve Fund Budget**  
**Estimated Revenues, Expenditures and Changes in Fund Balance**  
**Fiscal Year 2025-26**

	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>FY 24/25</b>	<b>FY 25/26</b>	<b>FY 25/26</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>
<b>Sources:</b>					
General Fund Contribution	\$ 5,068,038	\$ 6,063,000	\$ 7,725,610	\$ 4,600,000	\$ 4,762,000
Board Contribution	-	285,000	304,390	-	-
Ambulance User Fees	521,538	456,357	820,103	500,000	550,000
Other	282,911	80,375	28,581	-	77,954
Pequot Funds	179,151	179,151	179,151	179,151	179,151
<b>Total Sources</b>	<b>6,051,638</b>	<b>7,063,883</b>	<b>9,057,835</b>	<b>5,279,151</b>	<b>5,569,105</b>
<b>Uses:</b>					
Operating Transfers Out:					
Capital Fund	4,534,180	5,522,626	11,553,263	5,266,300	5,428,300
Premium Pay	51,200	-	-	-	-
<b>Total Uses</b>	<b>4,585,380</b>	<b>5,522,626</b>	<b>11,553,263</b>	<b>5,266,300</b>	<b>5,428,300</b>
Excess/(Deficiency)	1,466,258	1,541,257	(2,495,428)	12,851	140,805
Fund Balance/(Deficit) July 1	1,296,282	2,762,540	4,303,797	1,808,369	1,808,369
Fund Balance, June 30	<u>\$ 2,762,540</u>	<u>\$ 4,303,797</u>	<u>\$ 1,808,369</u>	\$ 1,821,220	\$ 1,949,174
<b>Reserved based on ARPA transfers</b>				415,000	415,000
<b>Reserved for P&amp;R ADA per FY25 Budget</b>				<u>350,000</u>	<u>350,000</u>
Available Fund Balance, June 30				<u>\$ 1,056,220</u>	<u>\$ 1,184,174</u>

Capital Projects as of February 3, 2026

General Government

Revenues

Expenses

Account and Description	Revenues			Expenses			
	Adjusted Budget	Received	Balance	Adjusted Budget	Encumbrances	Expenses	Balance
Fleet Vehicle	158,431	158,431	-	158,431	-	158,431	-
Financial Control Review	77,500	77,500	-	77,500	8,365	91,135	(22,000)
Financial Software/Hardware	892,896	892,896	-	892,896	28,107	749,973	114,816
MBOE Marketing	15,000	15,000	-	15,000	-	-	15,000
Redesign of Town Website	15,000	15,000	-	15,000	-	13,743	1,257
Software Storage Upgrade for Assessor	37,000	37,000	-	37,000	-	33,430	3,570
Technology Infrastructure - Schools	2,365,390	2,365,390	-	2,365,390	-	2,274,910	90,480
Technology Infrastructure - Town Wide	155,000	155,000	-	155,000	-	105,940	49,060
Classification & Compensation Study	103,700	103,700	-	103,700	-	34,830	68,870
DEI+B Organizational Assmnt & Mgmt Team Training	25,000	25,000	-	25,000	-	10,100	14,900
Positioning & Marketing Plan	230,000	230,000	-	230,000	535	159,769	69,696
Strategic Planning	317,241	317,241	-	317,241	-	297,241	20,000
DECD - Municipal Services Campus Master Plan	250,000	-	250,000	250,000	160,900	1,140	87,960
Municipal Facilities Community Engagement	32,000	32,000	-	32,000	-	-	32,000
Municipal Facilities Optimization Review/Design	200,000	200,000	-	200,000	-	55,000	145,000
Municipal Facilities Upgrades-Schematic Design Svcs	100,000	100,000	-	100,000	3,000	22,000	75,000
Land Acquisition	65,000	65,000	-	65,000	-	62,655	2,345
Furniture & Fixtures	428,226	428,226	-	428,226	-	350,026	78,200
Parking Garage Repairs/Maintenance	708,733	708,733	-	708,733	-	412,085	296,648
Affordable Housing Trust Fund Contribution	75,000	75,000	-	75,000	-	75,000	-
Architectural and Design Standards & Guidelines	90,000	90,000	-	90,000	-	-	90,000
Design Guidelines Planning & Zoning	35,000	35,000	-	35,000	-	-	35,000
Economic Development	42,500	42,500	-	42,500	-	40,625	1,875
File Digitalization & Management	49,000	49,000	-	49,000	48,327	-	673
Four Corners Sewer/Water Impro	9,830,000	9,830,000	-	9,830,000	-	9,214,261	615,739
Historic District Commission Design Standards	70,000	70,000	-	70,000	-	-	70,000
Interactive Zoning Map Software	8,250	8,250	-	8,250	-	-	8,250
Plan of Conservation & Development 10 year update	152,000	152,000	-	152,000	10,188	116,507	25,305
Wayfinding Signage Implementation	565,245	565,245	-	565,245	-	257,424	307,821
Zoning/Subdivision Regulations(Mansfield Tomorrow)	127,400	127,400	-	127,400	6,706	79,982	40,712
<b>Total General Government:</b>	<b>17,445,297</b>	<b>17,195,297</b>	<b>250,000</b>	<b>17,445,297</b>	<b>266,128</b>	<b>14,840,992</b>	<b>2,338,177</b>

**Capital Projects as of February 3, 2026**  
**Public Safety**

*Revenues*

*Expenses*

Account and Description	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrances</u>	<u>Expenses</u>	<u>Balance</u>
Aerial Vehicle Training	60,000	60,000	-	60,000	-	6,413	53,587
Ambulance 507 Replacement	490,000	-	490,000	490,000	-	-	490,000
Ambulance Stretcher & Load System	50,000	50,000	-	50,000	-	32,013	17,987
CDBG Fire Truck	239,104	239,104	-	239,104	-	242,104	(3,000)
Defibulator Unit	10,000	10,000	-	10,000	3,495	5,101	1,405
Fire & Emerg Serv Comm Equipment	207,546	207,546	-	207,546	1,098	114,697	91,751
Fire Apparatus Replacement Savings Account	150,000	150,000	-	150,000	-	-	150,000
Fire Hydrants	133,500	133,500	-	133,500	-	66,681	66,819
Fire Personal Protective Equipment	358,000	358,000	-	358,000	26,970	299,604	31,426
Fire Station Signage	35,000	35,000	-	35,000	-	-	35,000
Fire Tool Mounting	20,000	20,000	-	20,000	-	19,407	593
Fit Test Machine	15,000	15,000	-	15,000	-	-	15,000
Forestry 307 Upgrades	20,000	20,000	-	20,000	8,650	-	11,350
Generator Replacement - Clover Mill	40,000	40,000	-	40,000	36,341	-	3,659
Life Safety Equipment	65,000	65,000	-	65,000	-	31,966	33,034
Light Rescue 107 Replacement	71,655	71,655	-	71,655	90	71,655	(90)
Rescue Equipment	169,884	169,884	-	169,884	-	111,619	58,265
SCBA	120,000	120,000	-	120,000	-	-	120,000
SCBA Washer	38,000	38,000	-	38,000	-	-	38,000
Security Improvements	405,000	405,000	-	405,000	62,942	161,319	180,739
Squad 407 Replacement	400,000	400,000	-	400,000	-	-	400,000
Thermal Imager Cameras	50,000	50,000	-	50,000	-	-	50,000
Police Electric Bikes & Radar Equipment	20,000	20,000	-	20,000	-	18,146	1,854
<b>Total Public Safety:</b>	<b>3,474,964</b>	<b>2,984,964</b>	<b>490,000</b>	<b>3,474,964</b>	<b>139,585</b>	<b>1,487,999</b>	<b>1,847,379</b>

**Capital Projects as of February 3, 2026  
Community Services**

*Revenues*

*Expenses*

Account and Description	<i>Revenues</i>			<i>Expenses</i>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrances</u>	<u>Expenses</u>	<u>Balance</u>
Open Space Purchase	3,614,355	3,614,355	-	3,614,355	-	3,474,355	140,000
Open Space - Bonded	1,490,750	932,750	558,000	1,490,750	-	938,851	551,899
BCP Facility Improvements	677,500	677,500	-	677,500	545,760	64,625	67,115
Community Center Fitness Equipment	853,830	853,830	-	853,830	-	847,120	6,710
Invasive Control and Water Quality	210,940	210,940	-	210,940	46,064	80,956	83,920
Lions Memorial Park Upgrades	25,000	25,000	-	25,000	-	4,350	20,650
MCC Equipment	75,000	75,000	-	75,000	565	45,049	29,386
MCC Pavilion Shade Picnic Area	50,000	50,000	-	50,000	-	-	50,000
Mansfield Dog Park	50,000	50,000	-	50,000	-	-	50,000
P&R Annual Oper. Cost of Service Analysis Mgmt	15,000	15,000	-	15,000	8,395	1,880	4,725
Park Improvements	709,818	709,818	-	709,818	37,092	596,888	75,838
Park Signs	15,000	15,000	-	15,000	-	-	15,000
Pickle Ball Court	40,000	40,000	-	40,000	-	20,835	19,165
Playscapes/Playground Resurfacing	638,670	638,670	-	638,670	-	436,544	202,126
Skate Park Improvements	50,000	50,000	-	50,000	-	-	50,000
UV Pool Water Disinfect System	65,000	65,000	-	65,000	-	56,550	8,450
<b>Total Community Services:</b>	<b>8,595,863</b>	<b>8,037,863</b>	<b>558,000</b>	<b>8,595,863</b>	<b>637,876</b>	<b>6,583,002</b>	<b>1,374,985</b>

**Capital Projects as of February 3, 2026**  
**Facilities Management**  
*Revenues*

*Expenses*

<u>Account and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			
	<u>Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Budget</u>	<u>Encumbrances</u>	<u>Expenses</u>	<u>Balance</u>
Maintenance Projects	1,188,689	1,188,689	-	1,188,689	-	1,168,654	20,035
Brick Repairs	133,000	133,000	-	133,000	-	14,000	119,000
Custodial Equipment	85,245	85,245	-	85,245	-	79,072	6,173
Equipment Trailer	10,000	10,000	-	10,000	-	9,794	206
Facilities Work Truck	479,817	479,817	-	479,817	-	445,398	34,420
Indoor Air Quality Testing	10,000	10,000	-	10,000	-	4,892	5,108
Water System Replacement & Repairs	30,000	30,000	-	30,000	-	-	30,000
Roof Repairs/Town Hall Roof Replacement	983,900	983,900	-	983,900	17,549	922,380	43,971
Animal Shelter Building Repairs	155,500	155,500	-	155,500	7,947	56,058	91,495
Animal Shelter Replacement	2,500,000	-	2,500,000	2,500,000	-	-	2,500,000
Bus Garage Building Upgrades	332,000	332,000	-	332,000	23,891	85,530	222,579
Community Center Repairs & Improvements	1,044,433	1,044,433	-	1,044,433	21,759	891,381	131,294
Community Center HVAC Upgrades	52,000.00	52,000.00	-	52,000.00	-	-	52,000.00
Daycare Building Repairs	500,000	500,000	-	500,000	-	380,074	119,926
Daycare HVAC	80,000	80,000	-	80,000	5,037	74,963	-
Fire Station Repairs & Improvements	667,746	667,746	-	667,746	11,529	492,145	164,072
Fire Station Decontamination Lockers	100,000	100,000	-	100,000	-	-	100,000
Historical Society Building Restoration	2,053,830	1,326,657	727,172	2,053,830	159,688	1,923,480	(29,338)
Lenard Hall Repairs & Improvement	10,000	10,000	-	10,000	-	9,613	387
Library Bldg Repairs & Improvements	641,500	641,500	-	641,500	20,960	496,343	124,197
Library Roof Replacement	236,000	236,000	-	236,000	-	-	236,000
Library Auditorium Chairs	15,000	15,000	-	15,000	2,469	-	12,531
School Building Maintenance	2,163,093	2,163,093	-	2,163,093	10,000	2,084,741	68,352
School Building Project	50,880,179	48,296,821	2,583,358	50,880,179	225,256	47,770,533	2,884,390
School HVAC/Air Quality Testing	65,000	65,000	-	65,000	-	-	65,000
MES Repairs & Improvements	15,000	15,000	-	15,000	14,378	-	622
MMS 2023 School Security Grant	2,500,610	1,705,550	795,060	2,500,610	680,920	1,727,094	92,596
MMS Bathroom Upgrades	100,000	100,000	-	100,000	-	96,568	3,432
MMS Boiler Replacement	150,000	150,000	-	150,000	-	-	150,000
MMS Cafeteria Renovations	650,000	650,000	-	650,000	93,125	1,150	555,725
MMS Generator Replacement	357,988	320,000	37,988	357,988	-	341,621	16,367
MMS HVAC Grant	2,800,000	670,040	2,129,960	2,800,000	160,680	2,087,792	551,528
MMS Parking Lot Improvements	75,000	75,000	-	75,000	-	-	75,000
MMS Photovoltaic Panels	572,012	-	572,012	572,012	-	325,275	246,737
MMS Renovations	2,141,171	2,141,171	-	2,141,171	321,039	1,102,439	717,693
MMS Roof Replacement	2,190,000	-	2,190,000	2,190,000	-	1,655,190	534,810
NZTC Building Repairs & Improvements	177,660	177,660	-	177,660	-	107,178	70,482
Park Building Repairs & Improvements	226,200	226,200	-	226,200	-	124,485	101,715
Public Works Building Repairs & Improvements	586,500	586,500	-	586,500	-	308,841	277,659
Senior Center Bldg Repairs & Improvements	278,943	278,943	-	278,943	478	269,812	8,653
Senior Center ADA Renovations	65,000	65,000	-	65,000	2,500	21,857	40,643
Town Hall Bldg Repairs & Improvements	531,000	531,000	-	531,000	-	417,155	113,845
Transfer Station Building Repairs	9,000	9,000	-	9,000	-	-	9,000
<b>Total Facilities Management:</b>	<b>77,910,029</b>	<b>66,374,478</b>	<b>11,535,551</b>	<b>77,910,029</b>	<b>1,779,203</b>	<b>65,562,521</b>	<b>10,568,305</b>

Capital Projects as of February 3, 2026

Public Works

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrances	Expenses	Balance
Bridge Replacement & Installation Multi-use Trail	150,000	150,000	-	150,000	-	-	150,000
Cemeteries	40,000	40,000	-	40,000	-	32,390	7,610
Culvert Rehabilitation	400,000	400,000	-	400,000	188,500	-	211,500
Downtown Pedestrian Loop	215,400	125,207	90,193	215,400	6,501	170,173	38,726
Downtown Storrs Enhancements	112,524	112,524	-	112,524	2,018	43,785	66,721
Eastwood Road Sidewalk	387,600	371,324	16,276	387,600	-	280,682	106,918
Engineering Cad Upgrades	334,500	334,500	-	334,500	-	324,024	10,476
Grounds Tractor with Over-Seeder and Aerator	15,000	15,000	-	15,000	17,911	-	(2,911)
Guide Rails	754,145	754,145	-	754,145	200	717,262	36,682
Heavy Equipment Implements	20,000	20,000	-	20,000	-	-	20,000
Hillside Circle Sidewalk	200,000	200,000	-	200,000	-	-	200,000
Hillyndale Road Bridge Replacement	612,475	605,679	6,796	612,475	-	560,265	52,210
Hunting Lodge Road Culvert	528,494	528,494	-	528,494	-	528,494	-
Hydroseeder	10,000	10,000	-	10,000	-	8,688	1,312
Large Bridge Maintenance	607,825	607,825	-	607,825	-	480,862	126,963
Large Dump Trucks	1,519,173	1,519,173	-	1,519,173	143,896	1,346,909	28,368
Mansfield Center Sidewalk Improvements	175,000	175,000	-	175,000	85,798	79,202	10,000
Maple Road - Phase 1	3,077,200	150,000	2,927,200	3,077,200	39,562	127,275	2,910,363
Maple Road - Phase 2	3,109,200	150,000	2,959,200	3,109,200	24,475	127,275	2,957,450
Medium Dump Truck	100,000	100,000	-	100,000	-	103,657	(3,657)
Mowers & Attachments	371,909	371,909	-	371,909	-	356,253	15,656
NW Mansfield Enhancements	150,000	150,000	-	150,000	-	-	150,000
Pickup Truck	45,000	45,000	-	45,000	-	55,757	(10,757)
Replace Street & Sidewalk Lights	15,000	15,000	-	15,000	-	1,296	13,704
Road Resurfacing	18,070,437	17,319,008	751,429	18,070,437	108,680	15,865,710	2,096,046
Safe Routes to Schools - Rte 89	472,909	441,543	31,366	472,909	-	441,543	31,366
Seapartist Road Culvert Relining	150,000	150,000	-	150,000	-	-	150,000
Sidewalk/Walkway Equipment	140,000	140,000	-	140,000	-	98,788	41,212
Skid-Steer	70,000	70,000	-	70,000	11,862	53,985	4,153
Small Bridges & Culverts	329,084	329,084	-	329,084	-	300,070	29,014
South Eagleville Community Challenge Grant	5,954,595	1,412,372	4,542,223	5,954,595	1,338,281	4,502,533	113,781
Storrs Road Multi-Use Trail	250,000	250,000	-	250,000	-	490	249,510
Street Lights	10,000	10,000	-	10,000	-	-	10,000
Street Signs	60,000	60,000	-	60,000	3,705	60,255	(3,960)
Swap Shop Building	150,000	150,000	-	150,000	-	-	150,000
Town Walkways/Transp Enhancement	1,478,126	1,477,736	390	1,478,126	3,300	910,664	564,162
Trailer	39,000	39,000	-	39,000	-	28,054	10,946
Transfer Station Compost Project	129,500	-	129,500	129,500	-	-	129,500
Transfer Station Walls & Covers	200,000	200,000	-	200,000	-	4,410	195,590
Tree Replacement	923,457	923,457	-	923,457	31,868	851,507	40,082
Water Truck Replacement	250,000	250,000	-	250,000	-	226,454	23,546
<b>Total Public Works:</b>	<b>42,060,303</b>	<b>30,605,729</b>	<b>11,454,573</b>	<b>42,060,303</b>	<b>2,006,558</b>	<b>29,271,462</b>	<b>10,782,283</b>

**Capital Projects as of February 3, 2026**

**Revenue/Expenditure Summary**

*Revenues*

*Expenses*

<u>Account and Description</u>	<u>Revenues</u>			<u>Expenses</u>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrances</u>	<u>Expenses</u>	<u>Balance</u>
General Government	17,445,297	17,195,297	250,000	17,445,297	266,128	14,840,992	2,338,177
Public Safety	3,474,964	2,984,964	490,000	3,474,964	139,585	1,487,999	1,847,379
Community Services	8,595,863	8,037,863	558,000	8,595,863	637,876	6,583,002	1,374,985
Facilities Management	77,910,029	66,374,478	11,535,551	77,910,029	1,779,203	65,562,521	10,568,305
Public Works	42,060,303	30,605,729	11,454,573	42,060,303	2,006,558	29,271,462	10,782,283
<b>Grand Total:</b>	<b>149,486,454</b>	<b>125,198,330</b>	<b>24,288,124</b>	<b>149,486,454</b>	<b>4,829,350</b>	<b>117,745,975</b>	<b>26,911,130</b>

**Town of Mansfield**  
**Town Aid Road Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**December 31, 2025**  
(with comparative totals for December 30, 2024)

	<u>Budget 2025/26</u>	<u>2026</u>	<u>Percent of Adopted Budget</u>	<u>2025</u>
<b>Revenues</b>				
State Grant	\$ 417,500	\$ 272,592	65%	\$ 208,763
Services (Region 19 Parking Lots)	51,000	25,150	49%	21,150
Total Revenues	<u>468,500</u>	<u>297,742</u>	64%	<u>229,913</u>
<b>Expenditures</b>				
Salaries and Wages	154,930	17,856	12%	19,263
Equipment	-	-	0%	-
Supplies	297,000	19,676	7%	42,184
Equipment Rental	26,000	-	0%	-
Transfer Out to Capital Project	100,000	-	0%	100,000
Total Expenditures	<u>577,930</u>	<u>37,532</u>	6%	<u>161,446</u>
Excess (Deficiency) of Revenues	(109,430)	260,210		68,466
Fund Balance, July 1	<u>268,407</u>	<u>268,407</u>		<u>288,155</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 158,977</u>	<u>\$ 528,617</u>		<u>\$ 356,622</u>

**Mansfield Downtown Partnership  
Statement of Revenues, Expenditures and  
Changes in Fund Balance**

	<u>Actual</u> <u>2016/17</u>	<u>Actual</u> <u>2017/18</u>	<u>Actual</u> <u>2018/19</u>	<u>Actual</u> <u>2019/20</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Budget</u> <u>2025/26</u>	<u>Actual</u> <u>Dec. 31</u>	<u>Percent of</u> <u>Adopted</u> <u>Budget</u>
<b>Revenues</b>												
Intergovernmental												
Mansfield General Fund/CNR	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 175,000	\$ 175,000	\$ 180,000	\$ 90,000	50%
Uconn	125,000	132,000	132,000	150,000	150,000	150,000	160,000	175,000	175,000	180,000	180,000	100%
Charges for Services	-	22,000	22,000	33,000	40,000	40,000	40,000	40,000	50,000	50,000	25,000	50%
Donations	16,673	18,115	16,110	11,910	15,515	16,200	15,305	22,975	22,946	20,000	27,765	139%
<b>Total Revenues</b>	<u>266,673</u>	<u>324,115</u>	<u>302,110</u>	<u>344,910</u>	<u>355,515</u>	<u># 356,200</u>	<u># 375,305</u>	<u>412,975</u>	<u>422,946</u>	<u>430,000</u>	<u>322,765</u>	<u>78%</u>
<b>Operating Expenditures</b>												
Town Square Contribution	-	-	-	-	-	-	-	-	-	-	-	-
Salaries and Benefits	214,666	232,268	233,574	265,156	285,673	286,437	288,958	300,789	210,610	363,341	141,539	39%
Professional & Technical	28,845	22,280	21,175	12,480	28,634	41,310	21,495	12,970	11,610	15,850	5,925	37%
Office Rental	13,200	13,464	13,464	13,728	13,728	14,004	14,004	14,676	14,676	14,680	7,568	52%
Insurance	4,017	4,031	736	3,827	2,904	3,899	4,208	4,313	4,785	5,500	4,814	88%
Purchased Services	9,714	14,315	12,276	10,198	13,174	14,809	13,905	20,752	16,376	28,350	7,112	25%
Supplies & Services	1,277	679	640	573	816	631	753	1,030	633	2,250	250	11%
Contingency	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<u>271,719</u>	<u>287,037</u>	<u>281,865</u>	<u>305,962</u>	<u>344,929</u>	<u># 361,090</u>	<u># 343,323</u>	<u>354,530</u>	<u>258,690</u>	<u>429,971</u>	<u>167,208</u>	<u>39%</u>
Operating Income/(Loss)	(5,046)	37,078	20,245	38,948	10,586	(4,890)	31,982	58,445	164,256	29	155,557	
Fund Balance, July 1	258,543	253,497	290,575	310,820	349,768	360,353	355,464	387,445	445,890	610,146	610,146	
Fund Balance, End of Period	<u>\$ 253,497</u>	<u>\$ 290,575</u>	<u>\$ 310,820</u>	<u>\$ 349,768</u>	<u>\$ 360,353</u>	<u>\$ 355,464</u>	<u>\$ 387,445</u>	<u>\$ 445,890</u>	<u>\$ 610,146</u>	<u>\$ 610,175</u>	<u>\$ 765,703</u>	
<b>Contribution Recap</b>												
Mansfield	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 175,000	\$ 175,000	\$ 180,000	\$ 90,000	
UCONN	125,000	132,000	132,000	150,000	150,000	150,000	160,000	175,000	175,000	180,000	180,000	
<b>Total Contributions</b>	<u>\$ 250,000</u>	<u>\$ 264,000</u>	<u>\$ 264,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 320,000</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 360,000</u>	<u>\$ 270,000</u>	

**Town of Mansfield**  
**Transit Services Fund - Combined**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**December 31, 2025**  
(with comparative totals for December 30, 2024)

	<b>Intermodal Center 2026</b>	<b>WRTD 2026</b>	<b>Total 2026</b>	<b>2025</b>
	<u>2026</u>	<u>2026</u>	<u>2026</u>	<u>2025</u>
<b>Revenues</b>				
Rental Income	\$ 7,603	\$ -	\$ 7,603	\$ 7,448
Total Revenues	<u>7,603</u>	<u>-</u>	<u>7,603</u>	<u>7,448</u>
<b>Expenditures</b>				
Office Supplies	383	-	383	265
Other General Expense	600	-	600	600
WRTD - Dial-A-Ride	-	21,654	21,654	21,023
WRTD - Windham Reg Transit District	-	39,366	39,366	38,220
WRTD - Pre-Paid Fare	-	20	20	281
WRTD - Disable Transport	-	10,748	10,748	10,435
Total Expenditures	<u>983</u>	<u>71,787</u>	<u>72,770</u>	<u>70,823</u>
<b>Operating Transfers</b>				
Transfer In - General Fund	<u>1,250</u>	<u>71,250</u>	<u>72,500</u>	<u>75,000</u>
Total Operating Transfers	<u>1,250</u>	<u>71,250</u>	<u>72,500</u>	<u>75,000</u>
Excess (Deficiency) of Revenues	7,869	(537)	7,332	11,625
Fund Balance, July 1	<u>210,448</u>	<u>50,141</u>	<u>260,588</u>	<u>236,945</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 218,317</u>	<u>\$ 49,604</u>	<u>\$ 267,921</u>	<u>\$ 248,570</u>

**Town of Mansfield  
Cemetery Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
December 31, 2025**  
(with comparative totals for December 30, 2024)

	<u>Budget 2025/26</u>	<u>2026</u>	<u>Percent of Adopted Budget</u>	<u>2025</u>
<b>Revenues</b>				
Dividend/Investment Income	\$ 6,000	\$ 4,142	69%	\$ 3,901
State Grant	-	-		-
Unrealized Gain/Loss on Investments	-	2,416		(2,733)
Sale of Plots	6,500	6,300	97%	8,000
Total Revenues	<u>12,500</u>	<u>12,858</u>	103%	<u>9,168</u>
<b>Operating Transfers</b>				
Transfer from General Fund	40,000	20,000	50%	15,000
Total Operating Transfers	<u>40,000</u>	<u>20,000</u>	50%	<u>15,000</u>
Total Rev & Oper Transfers	<u>52,500</u>	<u>32,858</u>	63%	<u>24,168</u>
<b>Expenditures</b>				
Salaries	12,415	5,061	41%	5,270
Cemetery Maintenance	17,000	7,900	46%	-
Mowing Service	38,000	21,680	57%	14,960
Total Expenditures	<u>67,415</u>	<u>34,641</u>	51%	<u>20,230</u>
Excess (Deficiency) of Revenues	(14,915)	(1,783)		3,938
Fund Balance, July 1	<u>262,101</u>	<u>262,101</u>		<u>259,784</u>
Fund Balance, Dec 31	\$ 247,186	\$ 260,318		\$ 263,722
Reserved for perpetual care	251,200	251,200		251,200
Unreserved Fund Balance, Dec 31	<u>\$ (4,014)</u>	<u>\$ 9,118</u>		<u>\$ 12,522</u>

**TOWN OF MANSFIELD  
INVESTMENT POOL  
AS OF DECEMBER 31, 2025**

	MARKET VALUE JUN 30, 2025	MARKET VALUE SEP 30, 2025	MARKET VALUE DEC 31, 2025	MARKET VALUE MAR 31, 2026	MARKET VALUE JUN 30, 2026	FISCAL 25/26 CHANGE IN VALUE	
<b><u>BOND FUNDS:</u></b>							
<b><u>T. ROWE PRICE</u></b>							
U.S. TREASURY LONG	85,182.82	87,345.24	87,227.18			2,162.42	3%
<b><u>VANGUARD INVESTMENTS</u></b>							
GNMA FUND	127,348.89	130,084.76	131,863.01			2,735.87	2%
<b>TOTAL BOND FUNDS</b>	<b>212,531.71</b>	<b>217,430.00</b>	<b>219,090.19</b>			<b>4,898.29</b>	
<b>TOTAL INVESTMENTS</b>	<b>212,531.71</b>	<b>217,430.00</b>	<b>219,090.19</b>			<b>4,898.29</b>	

**Town of Mansfield**  
**Solid Waste Disposal Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**December 31, 2025**  
(with comparative totals for Dec 31, 2024)

	<b>Budget</b>		<b>Percent of</b>	
	<b>2025/26</b>	<b>2026</b>	<b>Adopted</b>	<b>2025</b>
	<b>Budget</b>		<b>Budget</b>	
<b>Revenues</b>				
Garbage Collection Fees	\$ 1,507,000	\$ 776,878	52%	\$ 729,541
Transfer Station Fees	150,000	79,589	53%	72,111
Sale of Recyclables	12,000	3,725	31%	4,979
Scrap Metals	25,000	11,130	45%	17,853
Other Revenues	47,300	22,207	47%	24,512
Fee Waivers	4,000	1,359	34%	1,539
<b>Total Revenues</b>	<b>1,745,300</b>	<b>894,889</b>	<b>51%</b>	<b>850,535</b>
<b>Expenditures</b>				
Salaries & Benefits	353,450	169,147	48%	149,915
Contract Pickup	750,000	321,226	43%	241,915
Hauler's Tipping Fees	430,000	153,395	36%	130,255
Equipment Parts/Repair	1,500	-	0%	1,535
Mansfield Tipping Fees	90,000	41,838	46%	29,456
Supplies & Services	66,490	24,152	36%	26,459
Recycle Cost	140,000	35,335	25%	16,495
Hazardous Waste	30,800	-	0%	-
Depreciation Expense	44,330	22,518	51%	22,154
Energy	1,500	677	45%	663
Trucking Fee	3,200	-	0%	-
<b>Total Expenditures</b>	<b>1,911,270</b>	<b>768,287</b>	<b>40%</b>	<b>618,848</b>
Net Income (Loss)	(165,970)	126,602		231,687
Net Position, July 1	997,966	997,966		992,933
Net Position, Dec 31	831,996	1,124,568		1,224,620
Investment in Capital Assests	177,033	177,033		196,508
Unrestricted Net Position, Dec 31	\$ <u>654,962</u>	\$ <u>947,535</u>		\$ <u>1,028,112</u>

**Town of Mansfield**  
**Sewer Operating Enterprise Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**December 31, 2025**  
(with comparative totals for Dec 31, 2024)

	<b>Budget 2025/26</b>	<b>2026</b>	<b>Percent of Adopted Budget</b>	<b>2025</b>
<b>Revenues</b>				
Interest & Lien Fees	\$ 250	\$ 5,056	2023%	\$ 2,436
Sewer Charges	903,000	290,902	32%	187,697
Sewer Assessments	197,230	-	0%	-
<b>Total Revenues</b>	<b>1,100,480</b>	<b>295,958</b>	<b>27%</b>	<b>190,133</b>
<b>Expenditures</b>				
Pump Station Maintenance	43,100	2,058	5%	16,538
Sewer Billing	636,000	-	0%	22,647
Purchased Services	60,950	22,130	36%	7,648
Debt Service Payment	213,750	106,875	50%	110,625
Windham Plant Upgrade	83,000	-	0%	11,205
Depreciation Expense	164,800	82,306	50%	82,306
<b>Total Expenditures</b>	<b>1,201,600</b>	<b>213,369</b>	<b>18%</b>	<b>250,968</b>
Net Income (Loss)	(101,120)	82,589		(60,835)
Net Position, July 1	12,243,990	12,243,990		12,297,152
Retained Earnings, Dec 31	12,142,870	12,326,579		12,236,317
Investment in Capital Assets	9,485,501	9,485,501		9,650,113
Unrestricted Net Position, Dec 31	\$ <u>2,657,369</u>	\$ <u>2,841,078</u>		\$ <u>2,586,204</u>

**Town of Mansfield**  
**Health Insurance Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**December 31, 2025**  
(with comparative totals for December 31, 2024)

	<u>Budget 2025/26</u>	<u>2026</u>	<u>Percent of Adopted Budget</u>	<u>2025</u>
<b>Revenues</b>				
Premium Income	\$ 9,992,190	\$ 4,922,900	49%	\$ 4,846,185
Interest Income	100,000	65,241	65%	76,142
Other Income	-	46,078		43,374
Total Revenues	<u>10,092,190</u>	<u>5,034,219</u>	50%	<u>4,965,701</u>
<b>Expenditures</b>				
Medical claims	9,099,715	4,768,265	52%	4,231,997
Administrative expenses	545,555	300,167	55%	242,107
H.S.A Contributions	564,000	168,814	30%	179,647
Employee Wellness Program	26,000	17,365	67%	981
Payment in lieu of Insurance	111,900	92,304	82%	88,504
Payroll	155,230	68,643	44%	67,184
Medical Supplies	5,000	489	10%	590
Consultants	90,000	58,082	65%	29,630
Total Expenditures	<u>10,597,400</u>	<u>5,474,128</u>	52%	<u>4,840,640</u>
Excess (Deficiency) of Revenues	(505,210)	(439,909)		125,061
Fund Balance, July 1	<u>4,261,017</u>	<u>4,261,017</u>		<u>3,982,960</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 3,755,807</u>	<u>\$ 3,821,109</u>		<u>\$ 4,108,021</u>

**ANTHEM BLUE CROSS MONTHLY CLAIMS  
FISCAL YEAR BASIS**

<b>MONTH</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>FY 24/25</b>	<b>FY 25/26</b>	<b>10 Yr. Average FY '17-'26</b>	<b>5 Yr. Average FY'22-'26</b>
JULY	624,986	635,511	677,762	575,187	502,340	732,174	569,075	618,859	814,941	918,177	666,901	730,645
AUGUST	559,616	693,352	637,797	463,354	530,591	653,217	751,555	826,507	724,723	715,172	655,588	734,235
SEPTEMBER	526,981	580,713	448,658	368,849	619,654	710,554	660,473	588,823	920,436	1,126,447	655,159	801,347
OCTOBER	730,529	626,574	492,678	553,772	516,687	629,239	590,303	665,706	758,596	950,409	651,449	718,851
NOVEMBER	593,143	494,144	625,036	747,715	677,537	883,643	646,278	820,536	895,758	1,076,135	745,993	864,470
DECEMBER	818,113	706,518	552,194	748,345	701,516	753,094	684,752	820,807	727,621	941,070	745,403	785,469
JANUARY	634,365	560,142	491,801	453,346	372,145	450,816	505,281	476,243	674,941		513,231	526,820
FEBRUARY	495,084	581,428	445,958	505,938	312,376	423,500	677,811	576,879	651,074		518,894	582,316
MARCH	583,507	523,374	460,640	696,515	515,316	572,469	757,141	623,184	651,511		598,184	651,076
APRIL	484,549	525,605	501,553	294,909	479,421	434,756	638,740	621,970	829,578		534,565	631,261
MAY	457,160	554,640	647,507	295,561	692,937	821,163	696,683	650,261	708,887		613,867	719,249
JUNE	484,562	776,142	550,778	426,388	552,351	618,063	853,521	672,813	768,947		633,729	728,336
<b>ANNUAL TOTAL</b>	6,992,596	7,258,143	6,532,362	6,129,879	6,472,871	7,682,688	8,031,613	7,962,588	9,127,013	5,727,410	7,191,716	7,706,262
<b>MONTHLY AVG</b>	582,716	604,845	544,364	510,823	539,406	640,224	669,301	663,549	760,584	954,568	647,038	737,645
<b>% OF INCREASE</b>	-8.2%	3.8%	-10.0%	-6.2%	5.6%	18.7%	4.5%	-0.9%	14.6%	25.5%	4.75%	12.5%

**Town of Mansfield  
Workers' Compensation Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
December 31, 2025**  
(with comparative totals for December 31, 2024)

	<u>Budget 2025/26</u>	<u>2026</u>	<u>Percent of Adopted Budget</u>	<u>2025</u>
<b>Revenues</b>				
Premium Income	\$ 446,500	\$ 223,250	50%	\$ 223,250
CIRMA Equity Distribution	<u>-</u>	<u>-</u>		<u>-</u>
Total Revenues	<u>446,500</u>	<u>223,250</u>	50%	<u>223,250</u>
<b>Expenditures</b>				
Workers' Compensation Insurance	<u>450,000</u>	<u>181,436</u>	40%	<u>286,265</u>
Total Expenditures	<u>450,000</u>	<u>181,436</u>	40%	<u>286,265</u>
Net Income (Loss)	(3,500)	41,814		(63,015)
Retained Earnings, July 1	<u>244,497</u>	<u>244,497</u>		<u>238,405</u>
Retained Earnings, Dec 31	<u>\$ 240,997</u>	<u>\$ 286,311</u>		<u>\$ 175,390</u>

**Town of Mansfield  
Management Services Fund  
Statement of Revenues, Expenditures  
and Changes in Retained Earnings  
December 31, 2025  
(with comparative totals for December 30, 2024)**

	<b>Budget 2025/26</b>	<b>2026</b>	<b>Percent of Adopted Budget</b>	<b>2025</b>
<b>Revenues</b>				
Copier Service Fees	\$ 208,200	\$ 105,229	50.5%	\$ 95,808
Communication Service Fees	213,280	108,612	50.9%	107,131
Energy Service Fees	1,697,900	849,100	50.0%	762,435
Postage Fees	49,800	22,950	46.1%	21,725
Shared Finance Fees	1,174,160	583,784	49.7%	560,311
Shared Info. Technology Fees	821,330	415,916	50.6%	395,321
Rent Telecom Towers	300,000	146,343	48.8%	156,502
Other	-	3,172		3,522
<b>Total Revenues</b>	<b>4,464,670</b>	<b>2,235,105</b>		<b>2,102,756</b>
<b>Expenditures</b>				
Salaries & Benefits	1,971,145	900,881	45.7%	817,102
Repairs & Maintenance	28,418	2,459	8.7%	2,655
Professional & Technical	163,620	69,611	42.5%	100,009
System Support	271,560	263,995	97.2%	132,885
Copier Maintenance Fees	183,120	89,493	48.9%	85,206
Communication Equipment	19,000	-		1,999
Supplies and Software Licensing	19,670	9,364	47.6%	98,904
Equipment	9,103	5,800	63.7%	19,757
Energy	1,837,993	737,052	40.1%	751,275
Postage	38,000	19,734	51.9%	30,401
Miscellaneous	4,000	176	4.4%	(39,644)
Transfer to Capital	40,000	40,000	100.0%	40,000
<b>Sub-Total Expenditures</b>	<b>4,585,629</b>	<b>2,138,564</b>	<b>46.6%</b>	<b>2,040,550</b>
Depreciation	137,610	71,402	51.9%	65,033
Equipment Capitalized	-	-		-
<b>Total Expenditures</b>	<b>4,723,239</b>	<b>2,209,967</b>	<b>46.8%</b>	<b>2,105,583</b>
Net Income (Loss)	(258,569)	25,138		(2,827)
Retained Earnings, July 1	1,829,006	1,829,006		2,175,371
Retained Earnings, December 31	\$ <u>1,570,437</u>	\$ <u>1,854,144</u>		\$ <u>2,172,544</u>

**Eastern Highlands Health District  
General Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
December 31, 2025  
(with comparative totals for December 31, 2024)**

	<u>Adopted Budget 2025/26</u>	<u>Amended Budget 2025/26</u>	<u>Percent of Adopted Budget</u>		<u>2025</u>
			<u>2026</u>		
<b>Revenues</b>					
Member Town Contributions	\$ 486,130	\$ 486,130	\$ 243,638	50.1%	\$ 237,335
State Grants	205,520	205,520	184,965	90.0%	207,210
Septic Permits	51,610	51,610	27,000	52.3%	24,260
Well Permits	15,300	15,300	7,805	51.0%	7,000
Soil Testing Service	49,600	49,600	20,820	42.0%	19,400
Food Protection Service	93,980	93,980	8,358	8.9%	10,137
B100a Reviews	35,200	35,200	14,995	42.6%	12,410
Septic Plan Reviews	42,500	42,500	21,315	50.2%	18,155
Other Health Services	10,910	10,910	9,026	82.7%	5,075
Cosm Insp	6,600	6,600	1,800	27.3%	2,425
Appropriation of Fund Balance	74,540	74,540	-	0.0%	-
<b>Total Revenues</b>	<u>1,071,890</u>	<u>1,071,890</u>	<u>539,722</u>	<u>50.4%</u>	<u>543,406</u>
<b>Expenditures</b>					
Salaries & Wages	709,096	709,096	319,302	45.0%	306,879
Grant Deductions	(71,369)	(71,369)	(35,468)	49.7%	(45,384)
Benefits	262,153	262,153	129,137	49.3%	113,505
Miscellaneous Benefits	13,100	13,100	3,940	30.1%	3,853
Insurance	15,240	15,240	11,131	73.0%	11,734
Professional & Technical Services	53,290	53,290	19,427	36.5%	17,908
Vehicle Repairs & Maintenance	5,000	5,000	3,602	72.0%	3,495
Health Reg*Admin Overhead	35,920	35,920	17,960	50.0%	17,538
Other Purchased Services	33,060	33,060	27,569	83.4%	26,421
Other Supplies	11,500	11,500	2,402	20.9%	2,945
Equipment - Minor	4,900	4,900	466	9.5%	152
<b>Total Expenditures</b>	<u>1,071,890</u>	<u>1,071,890</u>	<u>499,468</u>	<u>46.6%</u>	<u>459,046</u>
<b>Operating Transfers</b>					
Transfer to CNR Fund	-	-	-	0.0%	-
<b>Total Exp &amp; Oper Trans</b>	<u>1,071,890</u>	<u>1,071,890</u>	<u>499,468</u>	<u>46.6%</u>	<u>459,046</u>
Excess (Deficiency) of Revenues	-	-	40,254		84,360
Fund Balance, July 1	550,180	550,180	550,180		551,726
Fund Balance plus Cont. Capital, Dec.31	<u>\$ 550,180</u>	<u>\$ 550,180</u>	<u>\$ 590,434</u>		<u>\$ 636,086</u>

**Eastern Highlands Health District  
Capital Non-Recurring Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
December 31, 2025  
(with comparative totals for December 31, 2024)**

	<b>2026</b>	<b>2025</b>
<b>Revenues</b>		
General Fund	\$ <u>          -</u>	\$ <u>          -</u>
Total Revenues	<u>          -</u>	<u>          -</u>
<b>Operating Transfers</b>		
General Fund	<u>          -</u>	<u>          -</u>
Total Operating Transfers	<u>          -</u>	<u>          -</u>
Total Rev & Oper Trans	<u>          -</u>	<u>          -</u>
<b>Expenditures</b>		
Professional & Technical Services	-	4,700
Vehicles	-	-
Office Equipment	<u>          -</u>	<u>          -</u>
Total Expenditures	<u>          -</u>	<u>          4,700</u>
Excess (Deficiency) of Revenues	-	(4,700)
Fund Balance, July 1	<u>          285,422</u>	<u>          311,647</u>
Fund Balance plus Cont. Capital, Dec 31	<u>          285,422</u>	<u>          306,947</u>

**Town of Mansfield  
Debt Service Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
December 31, 2025**  
(with comparative totals for December 31, 2025)

	<u>Budget 2025/26</u>	<u>2026</u>	<u>Percent of Adopted Budget</u>	<u>2025</u>
<b>Operating Transfers</b>				
General Fund	\$ 1,800,000	\$ 950,000	53%	\$ 900,000
Premium Income	-	-	0%	562
Sewer Operating Fund	<u>213,750</u>	<u>106,875</u>	50%	<u>110,625</u>
Total Operating Transfers	<u>2,013,750</u>	<u>1,056,875</u>	52%	<u>1,011,187</u>
Total Rev & Oper Trans	<u>2,013,750</u>	<u>1,056,875</u>	52%	<u>1,011,187</u>
<b>Expenditures</b>				
Principal Payments	1,515,000	-	0%	-
Issuance Costs	1,500	-	0%	-
Interest Payments	<u>1,033,425</u>	<u>516,713</u>	50%	<u>586,939</u>
Total Expenditures	<u>2,549,925</u>	<u>516,713</u>	20%	<u>586,939</u>
Excess (Deficiency) of Revenues	(536,175)	540,163		424,249
Fund Balance, July 1	<u>781,978</u>	<u>781,978</u>		<u>1,437,092</u>
Fund Balance plus Cont. Capital, Dec 31	<u>245,803</u>	<u>\$ 1,322,140</u>		<u>\$ 1,861,340</u>

**Town of Mansfield  
Debt Service Fund  
Estimated Revenues, Expenditures and Changes in Fund Balance**

	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Projected</b>	<b>26/27 Projected</b>
<b>Revenues:</b>					
Bond Premium	\$ 734,323	\$ 29,039	\$ 562		
Interest on Unspent Balance					
Total Revenues	734,323	29,039	562	-	-
Operating Transfers In - General Fund	2,761,390	1,600,000	1,800,000	1,900,000	2,000,000
Operating Transfers In - Board of Education					
Operating Transfers In - Sewer Oper Fund	236,250	228,750	221,250	213,750	209,250
Total Revenues and Operating Transfers In	3,731,963	1,857,789	2,021,812	2,113,750	2,209,250
<b>Expenditures:</b>					
Interest - Notes	401,207	179,301	32,951		
Principal Retirement - GOB 2011 & 2019	585,000	1,535,000	1,535,000	1,515,000	1,365,000
Interest - GOB 2011 & 2019	887,811	1,181,643	1,107,975	1,033,425	966,975
Professional Fees			1,000	1,500	1,500
Issuance Costs (Notes & Bonds)	66,584	16,214			
Total Expenditures	1,940,602	2,912,158	2,676,926	2,549,925	2,333,475
Revenues and Other Financing Sources Over/(Under) Expend	1,791,361	(1,054,369)	(655,114)	(436,175)	(124,225)
Fund Balance, July 1	700,100	2,491,461	1,437,092	781,978	345,803
Fund Balance, June 30	<u>\$ 2,491,461</u>	<u>\$ 1,437,092</u>	<u>\$ 781,978</u>	<u>\$ 345,803</u>	<u>\$ 221,578</u>

**Town of Mansfield  
Debt Service Fund  
Estimated Revenues, Expenditures and Changes in Fund Balance**

	<u>27/28</u> <u>Projected</u>	<u>28/29</u> <u>Projected</u>	<u>29/30</u> <u>Projected</u>	<u>30/31</u> <u>Projected</u>	<u>31/32</u> <u>Projected</u>
<b>Revenues:</b>					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	2,100,000	2,100,000	2,000,000	2,000,000	1,950,000
Operating Transfers In - Board of Education					
Operating Transfers In - Sewer Oper Fund	204,750	200,250	195,750	191,250	186,750
Total Revenues and Operating Transfers In	2,304,750	2,300,250	2,195,750	2,191,250	2,136,750
<b>Expenditures:</b>					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	1,365,000	1,470,000	1,470,000	1,470,000	1,520,000
Interest - GOB 2011 & 2019	906,025	827,575	761,475	695,375	636,775
Professional Fees	1,500	1,500	1,500	1,500	1,500
Issuance Costs (Notes & Bonds)					
Total Expenditures	2,272,525	2,299,075	2,232,975	2,166,875	2,158,275
Revenues and Other Financing Sources Over/(Under) Expend	32,225	1,175	(37,225)	24,375	(21,525)
Fund Balance, July 1	221,578	253,803	254,978	217,753	242,128
Fund Balance, June 30	<u>\$ 253,803</u>	<u>\$ 254,978</u>	<u>\$ 217,753</u>	<u>\$ 242,128</u>	<u>\$ 220,603</u>

**Town of Mansfield  
Debt Service Fund  
Estimated Revenues, Expenditures and Changes in Fund Balance**

	<u>32/33</u> <u>Projected</u>	<u>33/34</u> <u>Projected</u>	<u>34/35</u> <u>Projected</u>	<u>35/36</u> <u>Projected</u>	<u>36/37</u> <u>Projected</u>
<b>Revenues:</b>					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	1,900,000	1,850,000	1,850,000	1,850,000	1,850,000
Operating Transfers In - Board of Education					
Operating Transfers In - Sewer Oper Fund	182,250	177,750	173,250	168,750	164,250
Total Revenues and Operating Transfers In	2,082,250	2,027,750	2,023,250	2,018,750	2,014,250
<b>Expenditures:</b>					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	1,570,000	1,570,000	1,595,000	1,595,000	1,620,000
Interest - GOB 2011 & 2019	576,175	458,075	454,475	394,375	334,275
Professional Fees	1,500	1,500	1,500	1,500	1,500
Issuance Costs (Notes & Bonds)					
Total Expenditures	2,147,675	2,029,575	2,050,975	1,990,875	1,955,775
Revenues and Other Financing Sources Over/(Under) Expend	(65,425)	(1,825)	(27,725)	27,875	58,475
Fund Balance, July 1	220,603	155,178	153,353	125,628	153,503
Fund Balance, June 30	<u>\$ 155,178</u>	<u>\$ 153,353</u>	<u>\$ 125,628</u>	<u>\$ 153,503</u>	<u>\$ 211,978</u>

**Town of Mansfield  
Debt Service Fund  
Estimated Revenues, Expenditures and Changes in Fund Balance**

	<b>37/38 Projected</b>	<b>38/39 Projected</b>
<b>Revenues:</b>		
Bond Premium		
Interest on Unspent Balance		
Total Revenues	-	-
Operating Transfers In - General Fund	1,850,000	1,850,000
Operating Transfers In - Board of Education		
Operating Transfers In - Sewer Oper Fund	159,570	154,870
Total Revenues and Operating Transfers In	2,009,570	2,004,870
<b>Expenditures:</b>		
Interest - Notes		
Principal Retirement - GOB 2011 & 2019	1,620,000	1,620,000
Interest - GOB 2011 & 2019	272,713	211,150
Professional Fees	1,500	1,500
Issuance Costs (Notes & Bonds)		
Total Expenditures	1,894,213	1,832,650
Revenues and Other Financing Sources Over/(Under) Expend	115,358	172,220
Fund Balance, July 1	211,978	327,336
Fund Balance, June 30	\$ 327,336	\$ 499,556

**Town of Mansfield  
Serial Bonds Summary  
Schools and Town  
as of December 31, 2025**

	<u>Schools</u>	<u>Town</u>	<u>Total</u>
Balance at July 1, 2025	\$ 21,761,000	\$ 3,704,000	\$ 25,465,000
Issued During Period	-	-	-
Retired During Period	-	-	-
Balance at December 30, 2025	<u>\$ 21,761,000</u>	<u>\$ 3,704,000</u>	<u>\$ 25,465,000</u>

**Changes in Bonds and Notes Outstanding**

	<u>Serial Bonds</u>	<u>BAN's</u>	<u>Promissory Note</u>	<u>Total</u>
Balance at July 1, 2025	\$ 25,465,000	\$ -	\$ -	\$ 25,465,000
Debt Issued	-	-	-	-
Debt Retired	-	-	-	-
Balance at December 31, 2025	<u>\$ 25,465,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,465,000</u>

<u>Description</u>	<u>Original Amount</u>	<u>Payment Date</u>		<u>Bonds</u>	<u>BAN's</u>	<u>Total</u>
		<u>P &amp; I</u>	<u>I</u>			
2011 Town General Oblig. Bond	\$ 1,485,000	3/15	9/15	\$ 199,500		\$ 88,000
2011 Town Sewer Purpose Bond	330,000	3/15	9/15	57,500		30,000
2011 School General Oblig. Bond	1,025,000	3/15	9/15	163,000		82,000
2019 Town General Oblig. Bond	482,000	3/1	9/1	336,000		336,000
2019 Town Sewer Purpose Bond	6,000,000	3/1	9/1	4,200,000		4,200,000
2019 School General Oblig. Bond	873,000	3/1	9/1	670,000		629,000
2022 School General Purpose Obligator	15,000,000	5/15	11/15	13,800,000		13,800,000
2023 School General Purpose Obligator	7,000,000	5/15	11/15	6,300,000		6,300,000
2024 Town Bond Anticipation Notes*	-	5/16			-	-
	<u>\$ 32,195,000</u>			<u>\$ 25,726,000</u>	<u>\$ -</u>	<u>\$ 25,465,000</u>
						-

**Town of Mansfield  
Detail of Debt Outstanding  
Schools and Town  
As of December 31, 2025**

	<u>Original Amount</u>	<u>Balance 1/0/00</u>
<b>Schools:</b>		
Consists of -		
2011 General Obligation Bonds:		
MMS Heating Conversion	\$ 1,025,000	82,000
2019 General Obligation Bonds:		
MMS Gymnasium Renovation	873,000	629,000
2022 General Obligation Bonds		
Mansfield Elementary School & Middle School Roof	15,000,000	13,800,000
2023 General Obligation Bonds		
Mansfield Elementary School & Middle School Roof	7,000,000	6,300,000
2024 Bond Anticipation Notes		
Mansfield Elementary School & Middle School Roof	-	-
Schools Outstanding Debt	<u>23,898,000</u>	<u>20,811,000</u>
<b>Town:</b>		
Consists of -		
2011 General Obligation Bonds:		
Community Center Air Conditioning	173,620	11,500
Hunting Lodge Road Bikeway	105,250	3,500
Salt Storage Shed	263,130	17,000
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	20,000
Transportation Facility Improvements	130,000	10,000
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	26,000
2019 General Obligation Bonds:		
Open Space	482,000	336,000
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Design	330,000	30,000
2019 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Project	6,000,000	4,200,000
Town Outstanding Debt	<u>8,164,000</u>	<u>4,654,000</u>
 Total Debt Outstanding	 <u>\$ 32,062,000</u>	 <u>\$ 25,465,000</u>

**Town of Mansfield  
Summary of Investments  
December 31, 2025**

**Health Insurance Fund**

<b>Institution</b>	<b>Principal</b>	<b>Average Rate of Interest</b>	<b>Date of Purchase</b>	<b>Date of Maturity</b>	<b>Accrued Interest 12/31/25</b>
State Treasurer	\$ 3,132,605	4.22%	Various	Various	\$
Total Accrued Interest @ 12/31/25					\$
Interest Received 7/1/25 - 12/31/25					<u>65,241</u>
Total Interest, Health Insurance Fund @ 12/31/25					<u><u>\$ 65,241</u></u>

**All Other Funds**

<b>Institution</b>	<b>Principal</b>	<b>Average Rate of Interest</b>	<b>Date of Purchase</b>	<b>Date of Maturity</b>	<b>Accrued Interest 12/31/25</b>
State Treasurer	\$ 42,600,477	4.22%	Various	Various	\$
Total Accrued Interest @ 12/31/25					\$
Interest Received 7/1/25 - 12/31/25					<u>887,698</u>
Total Interest, General Fund @ 12/31/25					<u><u>\$ 887,698</u></u>

Town of Mansfield  
Memo

DATE: January 7th, 2026  
 To: Ryan Aylesworth, Town Manager  
 Amanda Backhaus, Director of Finance  
 From: Jerl Casey, Collector of Revenue  
 Subject: Amounts and % of Collections for 07/01/2025 to 12/31/2025 comparable to 07/01/2024 to 12/31/2024 and 07/01/2023 to 12/31/2023

	GRAND LIST 2024	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 12/31/2025	% OPEN
RE	27,165,022.00	(64,928.30)	27,100,093.70	(17,422,825.79)	64%	9,677,267.91	36%
STORRS CENTER RE	3,621,622.00		3,621,622.00	(1,864,305.00)	51%	1,757,317.00	49%
PER	2,541,184.20	(14,607.20)	2,526,577.00	(1,447,600.18)	57%	1,078,976.82	43%
STORRS CENTER PP	96,588.40	(15,677.80)	\$ 80,910.60	(45,837.20)	57%	\$ 35,073.40	43%
MV	2,036,919.82	(34,741.56)	2,002,178.26	(1,836,845.14)	92%	165,333.12	8%
DUE	35,461,336.42	(129,954.86)	35,331,381.56	(22,617,413.31)	64%	12,713,968.25	36%
MVS							
<b>TOTAL</b>	<b>35,461,336.42</b>	<b>(129,954.86)</b>	<b>35,331,381.56</b>	<b>(22,617,413.31)</b>	<b>64%</b>	<b>12,713,968.25</b>	<b>36%</b>
PRIOR YEARS COLLECTION July 1, 2025 to June 30 2026							
Suspense Collections		6,834.11		Suspense Interest Less Fees	9,353.81		
Prior Years Taxes		232,217.38		Interest and Lien Fees	110,831.02		
		<u>239,051.49</u>			<u>120,184.83</u>		
	GRAND LIST 2023	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 12/31/2024	% OPEN
RE	26,365,956.26	5,948.39	26,371,904.65	(17,651,078.72)	67%	8,720,825.93	33%
STORRS CENTER RE	3,702,653.16		3,702,653.16	(1,904,417.50)	51%	1,798,235.66	49%
PER	3,424,451.47	(2,569.50)	3,421,881.97	(1,944,097.07)	57%	1,477,784.90	43%
STORRS CENTER PP	99,865.87	(569.50)	99,296.37	(59,455.68)	60%	39,840.69	40%
MV	3,231,721.86	(80,617.30)	3,151,104.56	(2,855,588.69)	91%	295,515.87	9%
DUE	36,824,648.62	(77,807.91)	36,746,840.71	(24,414,637.66)	66%	12,332,203.05	34%
MVS						-	
<b>TOTAL</b>	<b>36,824,648.62</b>	<b>(77,807.91)</b>	<b>36,746,840.71</b>	<b>(24,414,637.66)</b>	<b>66%</b>	<b>12,332,203.05</b>	<b>34%</b>
PRIOR YEARS COLLECTION July 1, 2023 to June 30 2024							
Suspense Collections		1,537.36		Suspense Interest Less Fees	2,413.41		
Prior Years Taxes		263,006.73		Interest and Lien Fees	143,532.17		
		<u>264,544.09</u>			<u>145,945.58</u>		
	GRAND LIST 2022	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 12/31/2023	% OPEN
RE	26,984,359.07	8,804.93	26,993,164.00	(16,608,284.32)	62%	10,384,879.68	38%
STORRS CENTER RE	3,794,578.07		3,794,578.07	(2,319,704.58)	61%	1,474,873.49	39%
PER	3,018,650.10	(14,985.58)	3,003,664.52	(1,849,641.95)	62%	1,154,022.57	38%
STORRS CENTER PP	105,760.83	(2,793.30)	102,967.53	(59,598.77)	58%	43,368.76	42%
MV	3,501,917.18	(64,713.51)	3,437,203.67	(3,130,475.24)	91%	306,728.43	9%
DUE	37,405,265.25	(73,687.46)	37,331,577.79	(23,967,704.86)	64%	13,363,872.93	36%
MVS						-	
<b>TOTAL</b>	<b>37,405,265.25</b>	<b>(73,687.46)</b>	<b>37,331,577.79</b>	<b>(23,967,704.86)</b>	<b>64%</b>	<b>13,363,872.93</b>	<b>36%</b>
PRIOR YEARS COLLECTION July 1, 2022 to June 30 2023							
Suspense Collections		2,695.71		Suspense Interest Less Fees	5,200.75		
Prior Years Taxes		221,505.51		Interest and Lien Fees	113,004.53		
		<u>224,201.22</u>			<u>118,205.28</u>		

Notes: Tax collections are the same as 2022 levy and slightly down from 2023 levy at this time. There were a few banks last year that paid prior to the year end. This is resulting in higher collections percentage last year.  
 All in All collections seem to still be holding relatively steady.

**270 Fund Analysis  
12/31/2025**

<b>Activity</b>	<b>Balance 7/1/2025</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Balance 12/31/2025</b>
Animal Shelter Donations	887.62	-	-	887.62
Neuter Assist/Education Fund	1,814.21	104.00		1,918.21
CAS Foundation-Endowment/Flanagan Grant	140.00			140.00
CT Writing Project	464.98			464.98
Dorothy C. Goodwin Program	554.90			554.90
Enriching Student Achievement	32,214.59		(206.15)	32,008.44
Goodwin Donations	995.27			995.27
Goodwin Greenhouse Fund	205.12			205.12
Mary Turcotte Fund	48.00			48.00
MMS Summer School Program	2,786.54			2,786.54
Mohegan Tribe Challenge	275.42			275.42
Mohegan Tribe Grant MMS	962.71			962.71
MPS Birthday Book Buddies	5,587.66			5,587.66
NE Dairy & Food Council Grant	677.54			677.54
New Mansfield Elem -MASP Donation	40,000.00			40,000.00
NSLP Equipment Asst G	-	-	(6,087.97)	(6,087.97)
Oak Grove School	8,212.52	7,500.00	(4,290.74)	11,421.78
Rachel Leclerc Spec. Education Fund	872.00			872.00
School Lunch Donations	60,681.10			60,681.10
School Use Fund (62609)	8,780.62			8,780.62
Southeast Buddy Bench	227.77			227.77
Southeast School Donations	142.73			142.73
Suzuki	6.08			6.08
Tim Quinn Music Program	121.77			121.77
USDA Local Food for S	(1.40)	8,842.28		8,840.88
CT Grown for CT Kids	-	37,370.29	(41,968.26)	(4,597.97)
CT Association for the Gifted	86.93			86.93
Preschool Tuition	51,592.34			51,592.34
Special Education Grants/Tuition	706,464.06	4,689.30	(125,733.36)	585,420.00
Permitting/Enforcement Software	105,956.74	66,407.25		172,363.99
Mary Jane Newman Fund	426.61			426.61
Downtown Partnership	6,367.68		(2,720.15)	3,647.53
Gameday Shuttle	-	5,000.00	(3,938.05)	1,061.95
Mansfield Bike Tour	10,562.07			10,562.07
MDP - Festival on the Green	20,774.70	16,135.00	(17,688.79)	19,220.91
Nature's Medicine	21,764.16			21,764.16
Paterson Square Events	236.61	50.00		286.61
Town Square	3,528.89			3,528.89
Town Square Activities	14,030.72		(9,141.30)	4,889.42
Town Square Concert Series	3,313.43	5,500.00	(1,500.00)	7,313.43
ACHIEVE	406.47			406.47
Maintenance-Sale of property	4,268.50	(4,268.50)		0.00
Corona Virus Relief PT 2	3,185.86		(3,185.86)	-
Property Revaluation	63,483.18	25,000.00		88,483.18
Special Events - Private Duty	9,335.01	2,612.50	(2,120.53)	9,826.98
Ambulance Services	-	358,514.63	(66,731.93)	291,782.70
FM Global Fire Prevention Grant	24.81		(24.81)	(0.00)
Mansfield Fire Donations	12,876.69	2,144.81	(108.43)	14,913.07
Roberta Smith Bequest	10,000.00			10,000.00
2020 Farm Viability Grant - HS	7,310.91	-	(7,310.91)	-
2023 Farm Viability G	3,617.26		(3,617.26)	-
Farm Viability Donation	(24.05)	11,051.02	(6,699.10)	4,327.87
Camperships	(0.00)	1,237.00		1,237.00
Children's Grief Group	(0.00)			(0.00)
Early Childhood Fund	0.00			0.00
Elderly Disabled Responsive Transp	3,791.08	16,329.00	(14,590.68)	5,529.40
General Services - Special Needs	22,411.71	24,641.29	(15,751.71)	31,301.29

**270 Fund Analysis  
12/31/2025**

<b>Activity</b>	<b>Balance 7/1/2025</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Balance 12/31/2025</b>
CTNYC - Transition GR	4,518.80		(2,878.08)	1,640.72
JRB-CYA Grant 24-25	479.50	(479.50)		-
JRB-CYA Grant 25-26	-	375.00	(113.15)	261.85
Local Prevention Coun	-	5,342.00	(450.00)	4,892.00
Local Prevention Council Grant-SERAC	828.03		(828.03)	-
Mansfield Holiday Fund - Key Bank	550.00			550.00
MFFP - Town Staff	3,515.98	215.00	(3,079.48)	651.50
Ossen Foundation Farm Grant	22.85		(22.85)	0.00
OthOper-CLICK Grant	0.00			0.00
Senior Center Café & Library	3,098.72	-	(3,098.72)	-
Senior Newsletter	1,445.79	108.00		1,553.79
Senior Programs	34,983.60	46,325.62	(24,299.66)	57,009.56
Youth Services Prog-MASP/SERAC Donation	5,813.58	878.03	(2,759.26)	3,932.35
Community Assistance	21,704.90		(5,960.69)	15,744.21
Friends of Library	21,992.70	8,000.00	(9,417.93)	20,574.77
Hall Bequest - Doris Davis Garden	8,071.88			8,071.88
Hall Bequest - Mansfield Public Library	5,093.79			5,093.79
Hitchcock Bequest	-	25,000.00		25,000.00
Library Connection Technology Grant	3,555.06			3,555.06
Library Re-Sale/Contribution	10,562.51	250.00	(27.99)	10,784.52
Bicentennial Pond Trail Design	699.85			699.85
Comm Ctr Accessibility	36.82			36.82
Community Center - Teen Center	14.34			14.34
Community School of the Arts	2,944.58			2,944.58
Gawlicki Family Foundation - MCC	556.70		(586.32)	(29.62)
Mansfield Community Playground	3.36			3.36
Mansfield Dog Park	313.25			313.25
MCC Before After Care Program	1,076.16			1,076.16
Rec. Program Scholarship Fund	8,459.12	115.00		8,574.12
CFPA GRANT - Trails	-		(15,238.51)	(15,238.51)
Comm Enrichment Grant-TLGV	2,995.59			2,995.59
Neighborhood Assist.Act-Energy	96.47			96.47
Neighborhood Assist.Act-Water Harvesting	34,443.16			34,443.16
Click It or Ticket Program	607.84		(607.84)	-
Holiday DUI Enforcement	3,990.61	8,922.01	(3,614.30)	9,298.32
Police Donations	100.00	607.84		707.84
Recycle CT Foundation Grant	6.19			6.19
Election Grant 25/26	-	10,440.50	(10,440.50)	-
Historic Document Preservation	18,705.97	10,708.00	(10,972.97)	18,441.00
Land Protection Program	19,057.26	1,997.00		21,054.26
MLK Mural Project	0.04		(0.04)	(0.00)
OthOP National Opiod Settlement	83,097.92	13,030.16	(4,000.00)	92,128.08
Beautification Committee	420.65		(420.65)	-
Mansfield Uniform Shirts	34.45		(34.45)	-
Goodwin Bequest	4,057.45			4,057.45
	<u>1,560,405.59</u>	<u>720,694.53</u>	<u>(432,267.41)</u>	<u>1,848,832.71</u>

**TOWN OF MANSFIELD**  
REVENUE SUMMARY BY SOURCE

FOR 2026 06

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
<b>1005 Town General Fund</b>						
<b>4101 Legislative</b>						
49999 Approp. of Fund Balance	-265,000	0	-265,000	.00	-265,000.00	.0%
TOTAL Legislative	-265,000	0	-265,000	.00	-265,000.00	.0%
<b>4123 Accounting &amp; Disbursements</b>						
43351 Pilot - State Property	-12,319,340	0	-12,319,340	-12,355,746.90	36,406.90	100.3%
43352 Pilot - Select Payment	-3,291,730	0	-3,291,730	-3,295,972.40	4,242.40	100.1%
43361 Pilot - Senior Housing	-20,000	0	-20,000	24,082.00	-44,082.00	-120.4%
43385 State Support - Other	-6,840	0	-6,840	.00	-6,840.00	.0%
43396 Pilot - Holinko Estates	-7,520	0	-7,520	7,525.00	-15,045.00	-100.1%
46101 Interest Income	-1,450,000	0	-1,450,000	-887,697.67	-562,302.33	61.2%
48817 Telecom Services Payment	-28,000	0	-28,000	-222.50	-27,777.50	.8%
48827 Gain or Loss on Sale of Inves	0	0	0	-1,044.91	1,044.91	100.0%
48890 Other	-5,000	0	-5,000	-40,029.78	35,029.78	800.6%
TOTAL Accounting & Disbursements	-17,128,430	0	-17,128,430	-16,549,107.16	-579,322.84	96.6%
<b>4125 Animal Control</b>						
44222 Redemption/Release Fees	-2,760	0	-2,760	-445.00	-2,315.00	16.1%
44223 Boarding/Quarantine Fees	0	0	0	-50.00	50.00	100.0%
44525 Animal Adoption Fees	-410	0	-410	-300.00	-110.00	73.2%
TOTAL Animal Control	-3,170	0	-3,170	-795.00	-2,375.00	25.1%
<b>4131 Property Assessment</b>						
43369 Veterans Reimb	-3,420	0	-3,420	-2,559.60	-860.40	74.8%
44106 Copies of Records	-40	0	-40	.00	-40.00	.0%
TOTAL Property Assessment	-3,460	0	-3,460	-2,559.60	-900.40	74.0%

**TOWN OF MANSFIELD**  
REVENUE SUMMARY BY SOURCE

FOR 2026 06						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
<b>4135 Revenue Collections</b>						
41901 Current Year Levy	-35,205,831	0	-35,205,831	-22,615,316.64	-12,590,514.36	64.2%
41902 Prior Year Levy	-250,000	0	-250,000	-232,396.41	-17,603.59	93.0%
41903 Interest & Lien Fees	-210,600	0	-210,600	-109,355.15	-101,244.85	51.9%
41904 Motor Vehicle Supplement	-410,000	0	-410,000	-51.26	-409,948.74	.0%
41905 Susp. Coll. Taxes - Trnsc.	-4,800	0	-4,800	-6,834.11	2,034.11	142.4%
41906 Susp. Coll. Int. - Trnsc.	-6,000	0	-6,000	-9,353.81	3,353.81	155.9%
41909 Collection Fees	-20,250	0	-20,250	-11,737.00	-8,513.00	58.0%
43152 Payment in Lieu of Taxes	-5,000	0	-5,000	.00	-5,000.00	.0%
43362 Disability Exempt Reimb	-1,000	0	-1,000	-600.00	-400.00	60.0%
43394 Judicial Revenue Distribution	-4,500	0	-4,500	-2,180.00	-2,320.00	48.4%
44106 Copies of Records	-50	0	-50	.00	-50.00	.0%
<b>TOTAL Revenue Collections</b>	<b>-36,118,031</b>	<b>0</b>	<b>-36,118,031</b>	<b>-22,987,824.38</b>	<b>-13,130,206.62</b>	<b>63.6%</b>
<b>4143 Information Technology</b>						
49928 School Cafeteria	-2,550	0	-2,550	-1,275.00	-1,275.00	50.0%
<b>TOTAL Information Technology</b>	<b>-2,550</b>	<b>0</b>	<b>-2,550</b>	<b>-1,275.00</b>	<b>-1,275.00</b>	<b>50.0%</b>
<b>4147 Town Clerk</b>						
41204 Conveyance Tax	-220,000	0	-220,000	-133,578.08	-86,421.92	60.7%
42241 Sport Licenses	-40	0	-40	-119.00	79.00	297.5%
42261 Dog Licenses	-7,000	0	-7,000	-6,417.50	-582.50	91.7%
42271 Misc Licenses & Permits	-1,960	0	-1,960	-1,210.00	-750.00	61.7%
44102 Recording	-60,000	0	-60,000	-30,353.00	-29,647.00	50.6%
44106 Copies of Records	-9,050	0	-9,050	-6,479.27	-2,570.73	71.6%
44501 Vital Statistics	-10,400	0	-10,400	-6,148.00	-4,252.00	59.1%
<b>TOTAL Town Clerk</b>	<b>-308,450</b>	<b>0</b>	<b>-308,450</b>	<b>-184,304.85</b>	<b>-124,145.15</b>	<b>59.8%</b>
<b>4153 Planning &amp; Development</b>						

**TOWN OF MANSFIELD**  
REVENUE SUMMARY BY SOURCE

FOR 2026 06						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
42210 Subdivision Permits	-300	0	-300	-135.00	-165.00	45.0%
42211 Zoning/Special Permits	-40,000	0	-40,000	-5,025.00	-34,975.00	12.6%
42212 ZBA Applications	-1,000	0	-1,000	-500.00	-500.00	50.0%
42214 IWA Permits	-3,000	0	-3,000	-1,100.00	-1,900.00	36.7%
42231 Adm Cost Reimb-Permits	-200	0	-200	-130.00	-70.00	65.0%
44103 Zoning Regulations	-100	0	-100	-15.00	-85.00	15.0%
45723 Citations And Fines	-250	0	-250	.00	-250.00	.0%
48895 Consultant Fees Reimbursement	-60,000	0	-60,000	.00	-60,000.00	.0%
<b>TOTAL Planning &amp; Development</b>	<b>-104,850</b>	<b>0</b>	<b>-104,850</b>	<b>-6,905.00</b>	<b>-97,945.00</b>	<b>6.6%</b>
<b>4201 Police Services</b>						
43354 Circuit Court - State Tickets	-500	0	-500	.00	-500.00	.0%
44201 Police Service	-44,200	0	-44,200	-3,498.45	-40,701.55	7.9%
45705 Town Prk Fines-Storrs Center	-8,000	0	-8,000	490.00	-8,490.00	-6.1%
45713 Nuisance Ordinance	-9,000	0	-9,000	-8,750.00	-250.00	97.2%
45717 Possession Alcohol Ordinance	-300	0	-300	.00	-300.00	.0%
45718 Open Liquor Container Ordin	-1,700	0	-1,700	.00	-1,700.00	.0%
<b>TOTAL Police Services</b>	<b>-63,700</b>	<b>0</b>	<b>-63,700</b>	<b>-11,758.45</b>	<b>-51,941.55</b>	<b>18.5%</b>
<b>4207 Emergency Management</b>						
43365 Emerg Mgmt Performance Grant	-12,900	0	-12,900	44,488.70	-57,388.70	-344.9%
<b>TOTAL Emergency Management</b>	<b>-12,900</b>	<b>0</b>	<b>-12,900</b>	<b>44,488.70</b>	<b>-57,388.70</b>	<b>-344.9%</b>
<b>4213 Building Inspection</b>						
42201 Building Permits	-2,186,750	0	-2,186,750	-1,273,916.61	-912,833.39	58.3%
42232 Housing Code Permits	-210,000	0	-210,000	-110,875.00	-99,125.00	52.8%
42233 Housing Code Penalties	-1,000	0	-1,000	-300.00	-700.00	30.0%
42234 Landlord Registrations	-1,500	0	-1,500	-960.00	-540.00	64.0%
44044 Parking Plan Review Fee	-300	0	-300	-560.00	260.00	186.7%
44106 Copies of Records	-250	0	-250	-12.00	-238.00	4.8%
45711 Landlord Registration Penalty	-100	0	-100	.00	-100.00	.0%
45715 Ordinance Violation Penalty	-30,000	0	-30,000	-120,138.00	90,138.00	400.5%
<b>TOTAL Building Inspection</b>	<b>-2,429,900</b>	<b>0</b>	<b>-2,429,900</b>	<b>-1,506,761.61</b>	<b>-923,138.39</b>	<b>62.0%</b>

**TOWN OF MANSFIELD**  
REVENUE SUMMARY BY SOURCE

FOR 2026 06							
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL	
<b>4219 Fire Prevention</b>							
42271 Misc Licenses & Permits	-200	0	-200	-240.00	40.00	120.0%	
44099 Fire Safety Code Fees	-50,000	0	-50,000	-533,739.50	483,739.50	1067.5%	
TOTAL Fire Prevention	-50,200	0	-50,200	-533,979.50	483,779.50	1063.7%	
<b>4302 PW Admin/Super/Operations</b>							
42223 Sewer Permits	-250	0	-250	-50.00	-200.00	20.0%	
42224 Road Permits	-1,500	0	-1,500	-750.00	-750.00	50.0%	
43350 State Support - Town	-200	0	-200	.00	-200.00	.0%	
44050 Blue Prints	-200	0	-200	.00	-200.00	.0%	
44071 Day Care Grounds Maintenance	-27,720	0	-27,720	-13,860.50	-13,859.50	50.0%	
44078 Celeron Sq Assoc Bikepath Mai	-2,700	0	-2,700	.00	-2,700.00	.0%	
TOTAL PW Admin/Super/Operations	-32,570	0	-32,570	-14,660.50	-17,909.50	45.0%	
<b>4313 Equipment Maintenance</b>							
44010 Charge For Services	-8,000	0	-8,000	-3,581.99	-4,418.01	44.8%	
TOTAL Equipment Maintenance	-8,000	0	-8,000	-3,581.99	-4,418.01	44.8%	
<b>4340 Facilities Management</b>							
47901 Rent	0	0	0	-330.00	330.00	100.0%	
48825 Rent - R19 Maintenance	-65,000	0	-65,000	.00	-65,000.00	.0%	
48828 Rent - E.O. Smith/Depot Campu	0	0	0	-27,500.00	27,500.00	100.0%	
TOTAL Facilities Management	-65,000	0	-65,000	-27,830.00	-37,170.00	42.8%	
<b>4501 Library Services</b>							

**TOWN OF MANSFIELD**  
REVENUE SUMMARY BY SOURCE

FOR 2026 06

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
43357 Library - Connecticutcard/ill	-13,300	0	-13,300	.00	-13,300.00	.0%
44010 Charge For Services	-1,200	0	-1,200	-982.02	-217.98	81.8%
45103 Fines On Overdue Books	0	0	0	-19.18	19.18	100.0%
45104 Lost & Damaged Books/Material	-500	0	-500	-565.51	65.51	113.1%
TOTAL Library Services	-15,000	0	-15,000	-1,566.71	-13,433.29	10.4%
<b>4700 Education</b>						
43301 Education Assistance	-11,693,590	0	-11,693,590	-3,278,048.00	-8,415,542.00	28.0%
TOTAL Education	-11,693,590	0	-11,693,590	-3,278,048.00	-8,415,542.00	28.0%
TOTAL Town General Fund	-68,304,801	0	-68,304,801	-45,066,469.05	-23,238,331.95	66.0%
TOTAL REVENUES	-68,304,801	0	-68,304,801	-45,066,469.05	-23,238,331.95	
GRAND TOTAL	-68,304,801	0	-68,304,801	-45,066,469.05	-23,238,331.95	66.0%

\*\* END OF REPORT - Generated by Stephanie Fox \*\*

**TOWN OF MANSFIELD**  
EXPENDITURE SUMMARY BY ACTIVITY

FOR 2026 06

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>1005 Town General Fund</b>							
4101 Legislative	158,000	0	158,000	111,562.66	21,639.56	24,797.78	84.3%
4115 Municipal Management	350,470	0	350,470	156,987.81	266.40	193,215.79	44.9%
4117 Finance Administration	589,300	0	589,300	294,650.00	.00	294,650.00	50.0%
4125 Animal Control	170,980	0	170,980	73,378.38	186.95	97,414.67	43.0%
4130 Central Services	81,730	0	81,730	38,643.84	1,413.27	41,672.89	49.0%
4131 Property Assessment	318,000	0	318,000	155,473.34	1,690.00	160,836.66	49.4%
4135 Revenue Collections	233,570	0	233,570	104,159.01	275.00	129,135.99	44.7%
4139 Town Attorney	119,000	0	119,000	30,302.91	60,149.09	28,548.00	76.0%
4141 Municipal Mgmt/Human Resources	274,130	0	274,130	127,829.99	8,359.66	137,940.35	49.7%
4142 Employee Benefits	4,725,490	0	4,725,490	2,190,283.32	105,350.12	2,429,856.56	48.6%
4143 Information Technology	295,880	0	295,880	147,940.00	.00	147,940.00	50.0%
4147 Town Clerk	293,340	0	293,340	153,575.37	3,066.55	136,698.08	53.4%
4153 Planning & Development	579,530	0	579,530	206,559.20	.00	372,970.80	35.6%
4157 Insurance	266,130	0	266,130	154,129.40	108,072.00	3,928.60	98.5%
4161 Probate	10,950	0	10,950	13,361.78	.00	-2,411.78	122.0%
4168 Boards and Commissions	6,700	0	6,700	672.60	.00	6,027.40	10.0%
4197 General Elections	152,380	0	152,380	83,125.50	100.00	69,154.50	54.6%
4201 Police Services	2,036,250	0	2,036,250	100,416.20	.00	1,935,833.80	4.9%
4203 Fire & Emergency Services	3,558,000	0	3,558,000	1,558,935.48	92,554.09	1,906,510.43	46.4%
4207 Emergency Management	81,650	0	81,650	35,855.52	-25.00	45,819.48	43.9%
4213 Building Inspection	609,650	0	609,650	244,925.82	.00	364,724.18	40.2%
4219 Fire Prevention	231,510	0	231,510	106,521.67	15,382.38	109,605.95	52.7%
4302 PW Admin/Super/Operations	2,526,080	0	2,526,080	1,116,771.24	19,967.92	1,389,340.84	45.0%
4305 Engineering	149,150	0	149,150	37,278.53	6,768.52	105,102.95	29.5%
4313 Equipment Maintenance	803,360	0	803,360	373,633.57	39,854.67	389,871.76	51.5%
4340 Facilities Management	1,453,080	0	1,453,080	630,815.87	150,582.16	671,681.97	53.8%
4401 Health Regulation & Inspection	156,220	0	156,220	78,108.08	.00	78,111.92	50.0%
4427 Human Services	1,082,510	0	1,082,510	470,025.35	1,507.42	610,977.23	43.6%
4428 Grants to Area Agencies	72,500	0	72,500	66,500.00	.00	6,000.00	91.7%
4501 Library Services	1,170,800	0	1,170,800	504,812.63	11,449.40	654,537.97	44.1%
9800 Contingency	104,180	0	104,180	.00	.00	104,180.00	.0%
9925 Other Financing Uses	7,827,830	0	7,827,830	3,913,915.00	.00	3,913,915.00	50.0%
TOTAL Town General Fund	30,488,350	0	30,488,350	13,281,150.07	648,610.16	16,558,589.77	45.7%
GRAND TOTAL	30,488,350	0	30,488,350	13,281,150.07	648,610.16	16,558,589.77	45.7%

\*\* END OF REPORT - Generated by Stephanie Fox \*\*

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURES DISTRICT WIDE BY PROGRAM**

FOR 2026 06

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>1010 Board General Fund</b>							
611010 General Instruction	8,217,515	-280,885	7,936,630	2,661,483.78	.00	5,275,146.22	33.5%
611020 English	36,960	15,000	51,960	28,097.61	4,932.41	18,929.98	63.6%
611040 World Languages	7,860	0	7,860	3,863.66	276.80	3,719.54	52.7%
611050 Health & Safety	5,250	0	5,250	190.00	1,945.89	3,114.11	40.7%
611060 Physical Education	14,520	0	14,520	4,887.13	3,704.01	5,928.86	59.2%
611070 Art	14,310	0	14,310	3,887.18	396.11	10,026.71	29.9%
611080 Mathematics	19,790	0	19,790	14,937.13	2,547.79	2,305.08	88.4%
611090 Music	26,050	0	26,050	10,166.25	2,032.46	13,851.29	46.8%
611100 Science	29,990	0	29,990	11,915.89	2,374.43	15,699.68	47.7%
611110 Social Studies	12,090	0	12,090	7,951.66	.00	4,138.34	65.8%
611150 Information Technology	146,990	0	146,990	115,683.86	389.89	30,916.25	79.0%
611220 Life & Consumer Science	10,730	0	10,730	4,430.66	592.30	5,707.04	46.8%
611230 Technology Education	18,750	0	18,750	7,735.16	2,461.00	8,553.84	54.4%
611300 English Learners	68,565	16,915	85,480	125.99	453.52	84,900.49	.7%
612010 Special Ed Instruction	1,996,980	62,830	2,059,810	758,156.72	1,472.33	1,300,180.95	36.9%
612020 Enrichment	369,405	-5	369,400	111,113.49	536.55	257,749.96	30.2%
612040 Pre-Kindergarten	488,655	-19,215	469,440	145,300.35	243.23	323,896.42	31.0%
612340 Extended School Year	40,100	-11,110	28,990	24,536.06	.00	4,453.94	84.6%
613100 Remedial Reading/Math	373,900	-12,820	361,080	135,355.41	995.16	224,729.43	37.8%
614000 Summer Learning Experience	26,590	3,910	30,500	40,487.49	.00	-9,987.49	132.7%
616000 Tuition Payments	185,000	0	185,000	33,053.00	295,780.50	-143,833.50	177.7%
619000 Central Services	94,300	0	94,300	68,245.02	6,771.01	19,283.97	79.6%
621020 School Counseling	236,925	2,685	239,610	84,151.35	3,605.70	151,852.95	36.6%
621030 Health Services	230,680	-10	230,670	68,835.37	22.93	161,811.70	29.9%
621040 Outside Eval/Contracted Serv	199,500	0	199,500	54,100.49	140,470.50	4,929.01	97.5%
621050 Speech & Language	350,845	-56,585	294,260	96,970.23	605.41	196,684.36	33.2%
621080 Psychological Services	645,550	-100,870	544,680	168,688.35	130.97	375,860.68	31.0%
622010 Curriculum Development	214,750	55,000	269,750	122,927.72	2,125.00	144,697.28	46.4%
622020 Professional Development	0	0	0	100.00	.00	-100.00	100.0%
623020 Media Services	377,605	-20	377,585	135,205.44	9,777.44	232,602.12	38.4%
624010 Board of Education	272,250	74,085	346,335	44,733.15	7,139.03	294,462.82	15.0%
624020 Superintendent's Office	561,170	169,010	730,180	360,039.05	1,446.40	368,694.55	49.5%
624040 Special Education Admin	379,315	-55,375	323,940	151,871.27	.00	172,068.73	46.9%
625200 Principals' Office Services	1,341,625	-27,425	1,314,200	615,659.07	1,372.83	697,168.10	47.0%
625230 Field Studies	26,000	25,000	51,000	1,788.00	1,889.16	47,322.84	7.2%
626010 Business Management	785,000	0	785,000	396,763.60	61,766.00	326,470.40	58.4%
627100 Plant Operations - Building	1,596,730	-4,675	1,592,055	687,731.04	80,381.97	823,941.99	48.2%
628010 Regular Transportation	1,220,820	0	1,220,820	615,845.02	792,252.34	-187,277.36	115.3%
628020 Spec Ed Transportation	123,500	0	123,500	68,477.80	216,232.80	-161,210.60	230.5%
634300 After School Program	47,330	10,000	57,330	9,856.05	598.50	46,875.45	18.2%

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURES DISTRICT WIDE BY PROGRAM**

FOR 2026 06

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
634400 Athletic Program	51,290	0	51,290	17,618.96	444.44	33,226.60	35.2%
680000 Employee Benefits	4,797,660	-27,440	4,770,220	2,270,308.80	26,551.22	2,473,359.98	48.1%
690000 Transfers Out To Other Funds	0	162,000	162,000	162,000.00	.00	.00	100.0%
TOTAL Board General Fund	25,662,845	0	25,662,845	10,325,274.26	1,674,718.03	13,662,852.71	46.8%
GRAND TOTAL	25,662,845	0	25,662,845	10,325,274.26	1,674,718.03	13,662,852.71	46.8%

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