



It is the mission of the Mansfield Public Schools, in partnership with the Mansfield community, to ensure that each and every child develops the knowledge, skills, and dispositions essential for civic engagement and personal excellence in learning, life, and work within our local and global community.

**Mansfield Board of Education
Finance Committee
March 10, 2022
Conference Room B
6:15pm**

Board Members: Kathy Ward, Chair, Susannah Everett, Martha Kelly

Agenda

Call to Order

Approval of Minutes:
February 10, 2022 (M)

Hearing for Visitors

Medical Fund Balance Transfer

Final Medical Insurance Costs to the Mansfield Board of Education for 2022-2023

Proposed Adjustments to Adopted 2022-23 Budget

Adjournment



It is the mission of the Mansfield Public Schools, in partnership with the Mansfield community, to ensure that each and every child develops the knowledge, skills, and dispositions essential for civic engagement and personal excellence in learning, life, and work within our local and global community.

**Mansfield Board of Education
Finance Committee Meeting
February 10, 2022
DRAFT Minutes**

Attendees: Kathy Ward, Chair, Susannah Everett, Vice-Chair, Martha Kelly, Kelly Lyman, Superintendent, Charmaine Bradshaw-Hill, Finance Director

The meeting was called to order at 6:02pm by Ms. Ward.

APPROVAL OF MINUTES: Motion by Ms. Everett, seconded by Ms. Kelly to approve the minutes of the January 5, 2022, meeting. Vote: Unanimous in favor.

HEARING FOR VISITORS: None

INFORMATION, PRESENTATIONS, AND ACTIONS:

Committee reviewed the Quarterly Financials for period ending December 31, 2021.

Committee recommends the Board of Education accepts the report dated December 31, 2021.

Motion to adjourn by Ms. Everett, seconded by Ms. Kelly.

ADJOURNMENT: Meeting adjourned at 6:30pm.

Respectfully submitted,
Kathy Ward, Chair

Town of Mansfield
Health Insurance Fund
Estimated Revenues, Expenditures and Changes in Fund Balance
FY 19/20 - 22/23

| | FY 19/20 | FY 20/21 | FY 20/21 | FY 21/22 | FY 21/22 | FY 22/23 |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Actual | Budget | Estimated | Proposed |
| Revenues: | | | | | | |
| Premiums | \$ 8,588,254 | \$ 8,043,254 | \$ 7,884,130 | \$ 8,665,774 | \$ 8,665,774 | \$ 8,548,901 |
| Interest Income | 40,758 | 40,000 | 2,693 | 2,000 | 2,000 | 1,000 |
| Miscellaneous Income | 67,022 | | 24,386 | | | |
| Transfers In - CNR Fund | | | | | | |
| Total Revenues | 8,696,034 | 8,083,254 | 7,911,209 | 8,667,774 | 8,667,774 | 8,549,901 |
| Expenditures: | | | | | | |
| Salaries and Benefits | 138,631 | 130,000 | 110,971 | 142,097 | 107,540 | 115,000 |
| Retention/Access Fees (Admin) | 471,779 | 458,280 | 425,597 | 459,521 | 459,521 | 380,780 |
| Employee Wellness Program | 31,553 | 86,500 | 37,622 | 45,000 | 45,000 | 57,750 |
| HSA Contributions | 559,413 | 561,100 | 602,159 | 589,100 | 589,100 | 568,100 |
| Consultants | 66,308 | 76,500 | 61,515 | 68,000 | 69,350 | 70,000 |
| Shared IT Services | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| PPACA Fee | | | | | | |
| Medical Claims | 6,200,996 | 6,902,947 | 6,640,744 | 8,268,016 | 7,999,480 | 7,900,321 |
| Surplus Distribution | 1,200,000 | 600,000 | - | - | 600,000 | - |
| Total Expenditures | 8,678,680 | 8,825,327 | 7,888,608 | 9,581,734 | 9,879,991 | 9,101,951 |
| Revenues Over/(Under) | | | | | | |
| Expenditures | 17,354 | (742,073) | 22,601 | (913,960) | (1,212,217) | (552,050) |
| Fund Balance, July 1 | 5,343,982 | 5,361,336 | 5,361,336 | 5,383,937 | 5,383,937 | 4,171,720 |
| Fund Balance, June 30 | \$ 5,361,336 | \$ 4,619,263 | \$ 5,383,937 | \$ 4,469,977 | \$ 4,171,720 | \$ 3,619,670 |
| (Res. for Future Claims) | | | | | | |

Town of Mansfield/Mansfield Board of Education/Regional School District 19
Pooled Health Insurance Fund
February 28, 2022

| As of January, 2022 | No. of Contracts | % of Health Insurance Pool |
|------------------------------|-----------------------------|---|
| Town of Mansfield | 228 | 26% |
| Mansfield Board of Education | 368 | 42% |
| Region 19 | 281 | 32% |
| Total No. of Subscribers | <u>877</u> | <u>100%</u> |

| | Town | Board | Region 19 |
|-------------------------------------|--------------|--------------|------------------|
| Unfunded Liability at 7/1/2020 | \$ 1,360,773 | \$ 225,386 | \$ (91,031) |
| Distribution breakdown (\$600,000): | 26% | 42% | 32% |
| | 156,000 | 252,000 | 192,000 |

| | |
|---|---------|
| OPEB Trust Account - Unfunded Liability | 225,386 |
| OPEB Trust Account - Current Liability | 26,614 |

MEMO

To: Mansfield Board of Education Finance Committee
CC: Kelly Lyman, Superintendent
From: Charmaine Bradshaw-Hill, Director of Finance
Date: March 3, 2022
Subject: **Proposed Budget Adjustments to Adopted FY2022/23 Budget**

The Finance Department finalized the allocation rates for the respective agencies that contribute to the Medical Insurance Fund after the Mansfield Board of Education Adopted the FY22/23 budget. The findings of that final calculated rate resulted in substantial changes for all contributing agencies to the Medical Insurance Fund. On February 28, 2022 Finance met with the respective executives of the Town, Mansfield Public Schools and Regional School District 19. At that time the recommendation to each Employer was to reduce the Medical Insurance Fund Balance by \$552,050 to stabilize both the Employer and Employee share of the rising medical insurance costs. This reduction to the Fund Balance resulted in a FY22/23 projected Medical Insurance budget of \$2,790,640 versus the current budgeted amount of \$3,112,670. Therefore the proposed change in budget from FY21/22 to FY22/23 is (\$95,540) or (3.3%).

In addition to the adjusted budgeted amount for Medical Insurance, Finance recommends one other budgetary change. The Transfer Out to the Medical Pension Trust Fund will now be budgeted for \$24,560 to reduce the OPEB Unfunded Liability as determined by our actuaries. This budgeted change reflects a decrease of (\$10,970) or (30.9%) from FY21/22 budget.

The overall budgetary impact of these budget transfers is a net reduction of (\$297,470) to the FY22/23 Budget of \$24,260,760 adopted on February 10, 2022. The New Proposed FY22/23 Budget is \$23,963,290 with a budget decrease of (\$42,790) or (0.2%) from FY21/22 Budget.

Budgetary Reductions:

Total Medical Benefits: (\$322,030) – This savings is due to reduction to the Medical Insurance Fund to stabilize the Employer and Employee share of medical insurance.

Transfers Out:

In addition to aligning the budget with adjusted projections for Medical Insurance, we recommend a transfer to the Medical Pension Trust Fund of \$24,560.

Attachment: Budget Summary by Object

Mansfield Board of Education
Budget Summary by Object
Side by Side Comparison

| Account and Description | 2019-2020 | 2020-2021 | 2021-2022 | As of 02/10/22 | For 03/10/2022 | Incr(Decr) | % Chg |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|-----------------------|------------------|---------------|
| | Actual | Actual | Budget | 2022-2023 Adopted | 2022-2023 Proposed | | |
| 51001 Classroom Instruction - Cert | 9,765,086 | 9,805,109 | 9,903,300 | 10,149,850 | 10,149,850 | 246,550 | 2.5% |
| 51002 Administrators | 1,056,407 | 1,069,587 | 1,122,010 | 958,960 | 958,960 | (163,050) | (14.5%) |
| 51004 Early Retirement (5 Yr Salary) | 131,853 | 102,118 | 73,690 | 73,690 | 73,690 | - | 0.0% |
| 51005 Library - Certified | 97,923 | 104,798 | 90,370 | 193,300 | 193,300 | 102,930 | 113.9% |
| 51006 Guidance - Certified | 175,140 | 189,017 | 199,390 | 203,270 | 203,270 | 3,880 | 1.9% |
| 51010 Curriculum Development | 4,065 | 9,384 | 20,000 | 20,000 | 20,000 | - | 0.0% |
| 51014 Tutoring | 938 | 953 | 2,800 | 122,800 | 122,800 | 120,000 | 4285.7% |
| 51021 TITLE I PT A - GRANT DEDUCTION | (82,000) | (100,375) | (100,380) | (100,380) | (100,380) | - | 0.0% |
| 51022 IDEA 611 - GRANT DEDUCTION | (157,129) | (177,000) | (148,980) | (148,980) | (148,980) | - | 0.0% |
| 51023 Salaries & Wages - Certified | - | - | - | 66,230 | 66,230 | 66,230 | 100.0% |
| 51024 IDEA 619 - GRANT DEDUCTION | (15,761) | (15,562) | (15,760) | (15,760) | (15,760) | - | 0.0% |
| 51025 Salaries & Wages - Certified | - | - | 57,880 | 32,100 | 32,100 | (25,780) | (44.5%) |
| 51056 TEAM LEADER | 82,500 | 77,500 | 72,500 | 72,500 | 72,500 | - | 0.0% |
| 51075 TEACHER CONTRACTED STIPENDS | - | - | 5,000 | 5,000 | 5,000 | - | 0.0% |
| 51078 ARP ESSER GRANT DEDUCTION - CER | - | - | - | (120,000) | (120,000) | (120,000) | 100.0% |
| _Total_Cert Wages | 11,059,021 | 11,065,528 | 11,281,820 | 11,512,580 | 11,512,580 | 230,760 | 2.0% |
| 51079 ARP ESSER GRANT DEDUCTION-NON- | - | - | - | (30,000) | (30,000) | (30,000) | 100.0% |
| 51101 Instructional Assts. | 1,265,975 | 1,468,751 | 1,619,770 | 1,573,160 | 1,573,160 | (46,610) | (2.9%) |
| 51102 Secretaries | 618,858 | 656,208 | 688,570 | 626,510 | 626,510 | (62,060) | (9.0%) |
| 51103 Maintenance Personnel | 758,539 | 808,359 | 798,190 | 783,960 | 783,960 | (14,230) | (1.8%) |
| 51104 Nurses | 216,328 | 223,121 | 157,920 | 151,260 | 151,260 | (6,660) | (4.2%) |
| 51105 Substitutes - Teachers | 188,039 | 379,482 | 269,000 | 269,000 | 269,000 | - | 0.0% |
| 51106 Part-Time NB | - | - | - | 34,320 | 34,320 | 34,320 | 100.0% |
| 51107 Library & Media Personnel | 109,079 | 91,932 | 109,880 | 22,970 | 22,970 | (86,910) | (79.1%) |
| 51109 Substitutes - Inst. Assts. | 15,431 | 109,497 | 47,000 | 47,000 | 47,000 | - | 0.0% |
| 51111 Other Salaries | 11,330 | 25,594 | 48,160 | 80,070 | 80,070 | 31,910 | 66.3% |
| 51113 Substitutes - Maintenance Pers | 15,934 | 10,834 | 20,000 | 20,000 | 20,000 | - | 0.0% |
| 51114 Substitutes - Nurses | 33,270 | 28,339 | 22,500 | 22,500 | 22,500 | - | 0.0% |
| 51115 IT PERSONNEL | 214,753 | 235,422 | 244,340 | 252,610 | 252,610 | 8,270 | 3.4% |
| 51116 Coaches/Advisors | 31,587 | 18,279 | 53,230 | 53,230 | 53,230 | - | 0.0% |
| 51120 Overtime - Straight Time | 3,936 | 5,391 | 6,000 | 6,000 | 6,000 | - | 0.0% |
| 51121 Overtime - Double Time | 9,707 | 1,705 | 3,000 | 3,000 | 3,000 | - | 0.0% |
| 51122 Overtime - Time And One Half | 47,431 | 52,179 | 50,000 | 50,000 | 50,000 | - | 0.0% |
| 51123 Summer Help | 20,873 | 4,913 | 4,200 | 4,200 | 4,200 | - | 0.0% |
| 51125 SEPARATION PAY | 24,520 | 36,643 | 33,170 | 33,170 | 33,170 | - | 0.0% |
| _Total_Noncertif. | 3,585,590 | 4,156,649 | 4,174,930 | 4,002,960 | 4,002,960 | (171,970) | (4.1%) |
| 52001 Social Security | 207,459 | 250,960 | 240,630 | 226,120 | 226,120 | (14,510) | (6.0%) |
| 52002 Workers Compensation | 168,000 | 178,000 | 169,750 | 195,800 | 195,800 | 26,050 | 15.3% |
| 52003 MERS | 435,074 | 562,104 | 624,170 | 640,780 | 640,780 | 16,610 | 2.7% |
| 52004 MERS/Adjustments | 489 | 489 | 500 | 500 | 500 | - | 0.0% |
| 52005 Unemployment Compensation | 14,308 | 17,460 | 29,810 | 29,810 | 29,810 | - | 0.0% |
| 52007 Medicare | 196,493 | 211,036 | 225,730 | 202,410 | 202,410 | (23,320) | (10.3%) |
| 52008 MERS/Administrative Assesment | 29,380 | 30,160 | 29,400 | 29,400 | 29,400 | - | 0.0% |
| 52009 Salary Related Benefits | (26,525) | - | - | - | - | - | 0.0% |
| _Total_Benefits | 1,024,678 | 1,250,210 | 1,319,990 | 1,324,820 | 1,324,820 | 4,830 | 0.4% |
| 52101 Board-Medical Insurance | 3,150,830 | 2,682,540 | 2,886,180 | 3,112,670 | 2,790,640 | (95,540) | (3.3%) |
| 52106 Employee Assst Prog (USMHS) | 10,080 | 9,520 | 10,280 | 10,280 | 10,280 | - | 0.0% |
| 52108 Board - Life Insurance | 36,487 | 37,702 | 40,030 | 42,500 | 42,500 | 2,470 | 6.2% |
| _Total_Medical Ben. | 3,197,397 | 2,729,862 | 2,936,490 | 3,165,450 | 2,843,420 | (93,070) | (3.2%) |
| 52124 FLEXIBLE SPENDING ACCOUNT FEES | 612 | 1,007 | - | 1,000 | 1,000 | 1,000 | 100.0% |
| 52201 Prof Improv Reimbursement | 12,945 | 11,125 | 16,000 | 16,000 | 16,000 | - | 0.0% |
| 52202 Travel/Conference Fees | 44,957 | 28,454 | 54,950 | 55,150 | 55,150 | 200 | 0.4% |
| 52203 Membership Fees/Prof Dues | 30,999 | 41,947 | 29,030 | 28,660 | 28,660 | (370) | (1.3%) |
| 52210 PROFESSIONAL DEVELOPMENT/LEARN | 2,934 | 3,184 | 7,300 | 7,500 | 7,500 | 200 | 2.7% |
| 52212 Mileage Reimbursement | 3,130 | 2,228 | 7,900 | 7,900 | 7,900 | - | 0.0% |
| 52213 Meal Reimbursement | 12 | 111 | - | 130 | 130 | 130 | 100.0% |
| 52301 TEACHERS RETIREMENT CONTRIBUTI | 1,547 | - | - | - | - | - | 0.0% |
| _Total_Misc Benefits | 97,136 | 88,056 | 115,180 | 116,340 | 116,340 | 1,160 | 1.0% |
| 53101 INSTRUCTIONAL SERVICE | 881 | 107 | 500 | 500 | 500 | - | 0.0% |
| 53111 Medical Services | - | 619 | 600 | 600 | 600 | - | 0.0% |
| 53113 Psychiatric Services | - | - | 4,000 | 4,000 | 4,000 | - | 0.0% |
| 53114 Physical Therapists | 61,900 | 61,300 | 78,000 | 77,000 | 77,000 | (1,000) | (1.3%) |

Mansfield Board of Education
Budget Summary by Object
Side by Side Comparison

| Account and Description | 2019-2020 | 2020-2021 | 2021-2022 | As of 02/10/22 | For 03/10/2022 | Incr(Decr) | % Chg |
|--|------------------|------------------|------------------|------------------|------------------|-----------------|----------------|
| | Actual | Actual | Budget | 2022-2023 | 2022-2023 | | |
| | | | | Adopted | Proposed | | |
| 53115 Occupational Therapy | 61,488 | 70,904 | 77,000 | 82,000 | 82,000 | 5,000 | 6.5% |
| 53116 Outside Evaluations | 66,882 | 22,960 | 65,000 | 65,000 | 65,000 | - | 0.0% |
| 53119 SHARED IT SERVICES | 186,200 | 332,400 | 261,990 | 279,790 | 279,790 | 17,800 | 6.8% |
| 53120 Prof & Tech Services | 12,511 | 4,960 | 11,200 | 11,200 | 11,200 | - | 0.0% |
| 53122 Legal Services | 32,536 | 55,000 | 55,000 | 55,000 | 55,000 | - | 0.0% |
| 53124 CONSULTANTS | 28,793 | 9,300 | 50,000 | 5,000 | 5,000 | (45,000) | (90.0%) |
| 53125 Audit Expense | 4,000 | 3,600 | 4,600 | 4,600 | 4,600 | - | 0.0% |
| 53138 Technology Training | - | (976) | 500 | 500 | 500 | - | 0.0% |
| 53144 SHARED FINANCE SERVICES | 217,100 | 226,850 | 229,100 | 249,190 | 249,190 | 20,090 | 8.8% |
| _Total_Prof & Tech Services | 672,290 | 787,024 | 837,490 | 834,380 | 834,380 | (3,110) | (0.4%) |
| 53213 Refuse Collection | 27,570 | 29,593 | 37,500 | 36,000 | 36,000 | (1,500) | (4.0%) |
| 53232 Bldg Maintenance Service | 66,007 | 52,653 | 63,000 | 60,000 | 60,000 | (3,000) | (4.8%) |
| _Total_Purch Property Services | 93,577 | 82,246 | 100,500 | 96,000 | 96,000 | (4,500) | (4.5%) |
| 53301 Building Repairs | 246,451 | 66,458 | 73,000 | 31,000 | 31,000 | (42,000) | (57.5%) |
| 53302 Equipment Repair | 41,202 | 34,129 | 37,950 | 45,600 | 45,600 | 7,650 | 20.2% |
| 53304 Equip Maintenance Contracts | 2,546 | 22,317 | 26,880 | 7,130 | 7,130 | (19,750) | (73.5%) |
| _Total_Repairs/Maintenance | 290,200 | 122,905 | 137,830 | 83,730 | 83,730 | (54,100) | (39.3%) |
| 53405 Other Rentals | - | - | 340 | 340 | 340 | - | 0.0% |
| _Total_Rentals | - | - | 340 | 340 | 340 | - | 0.0% |
| 53501 Tuition-Public Schools In Ct | 5,172 | 11,752 | 2,000 | 2,000 | 2,000 | - | 0.0% |
| 53502 Tuition - Private Schools | 308,015 | 240,283 | 175,000 | 350,000 | 350,000 | 175,000 | 100.0% |
| 53510 Magnet School Tuition | 61,986 | 72,997 | 80,000 | 45,000 | 45,000 | (35,000) | (43.8%) |
| _Total_Tuition | 375,173 | 325,032 | 257,000 | 397,000 | 397,000 | 140,000 | 54.5% |
| 53801 General Liability Insurance | 86,340 | 83,522 | 90,420 | 97,830 | 97,830 | 7,410 | 8.2% |
| _Total_Insurance | 86,340 | 83,522 | 90,420 | 97,830 | 97,830 | 7,410 | 8.2% |
| 53906 OVERTIME ON REGULAR TRANSPORTA | 12,097 | - | 5,000 | 5,000 | 5,000 | - | 0.0% |
| 53907 LATE RUNS | 34,823 | 17,477 | 69,000 | 69,000 | 69,000 | - | 0.0% |
| 53908 PRE-SCHOOL TRANSPORTATION | 92,551 | 102,041 | 104,550 | 108,000 | 108,000 | 3,450 | 3.3% |
| 53910 Pupil Transportation | 1,196,501 | 1,207,396 | 1,350,220 | 1,495,220 | 1,495,220 | 145,000 | 10.7% |
| 53911 Pupil Transportation Reimburse | (377,204) | (405,693) | (431,900) | (446,150) | (446,150) | (14,250) | 3.3% |
| 53917 Athletic Transportation | 6,352 | 2,566 | 7,900 | 7,900 | 7,900 | - | 0.0% |
| 53921 Alarm Service | 1,348 | 2,093 | 4,250 | 4,000 | 4,000 | (250) | (5.9%) |
| 53923 Middle School Yth Employment | 1,748 | 152 | 2,500 | 2,500 | 2,500 | - | 0.0% |
| 53924 Advertising | 860 | 877 | 2,290 | 2,290 | 2,290 | - | 0.0% |
| 53925 Printing & Binding | 9,982 | 17,383 | 13,480 | 13,480 | 13,480 | - | 0.0% |
| 53926 Postage | 9,325 | 9,110 | 9,900 | 9,900 | 9,900 | - | 0.0% |
| 53940 Copier Maintenance Fees | 68,380 | 71,000 | 71,000 | 63,190 | 63,190 | (7,810) | (11.0%) |
| 53951 Automated Operations | 19,564 | 22,362 | 20,125 | 20,125 | 20,125 | - | 0.0% |
| 53958 Title VIB Deduction | (40,910) | (30,000) | (30,000) | (30,000) | (30,000) | - | 0.0% |
| 53960 CONTRACTED SERVICES | 3,078 | 2,662 | 3,550 | 4,250 | 4,250 | 700 | 19.7% |
| 53964 Voice Communications | 56,000 | 56,000 | 56,000 | 51,000 | 51,000 | (5,000) | (8.9%) |
| 53975 SYSTEM SUPPORT | 82,150 | 106,361 | 87,180 | 103,840 | 103,840 | 16,660 | 19.1% |
| 53980 SECURITY | 484 | - | 1,500 | 1,500 | 1,500 | - | 0.0% |
| 53981 ASSESSMENTS | 12,081 | 12,599 | 12,800 | 12,800 | 12,800 | - | 0.0% |
| 53982 PROGRAM SERVICES | 58,917 | 134,271 | 95,030 | 91,350 | 91,350 | (3,680) | (3.9%) |
| 53984 MONITORING SERVICE | 18,511 | 18,952 | 20,500 | 18,000 | 18,000 | (2,500) | (12.2%) |
| _Total_Other Purch Services | 1,264,636 | 1,347,627 | 1,474,875 | 1,607,195 | 1,607,195 | 132,320 | 9.0% |
| 54101 Instructional Supplies | 181,808 | 188,446 | 218,650 | 219,310 | 219,310 | 660 | 0.3% |
| 54102 Library Supplies | 702 | 1,163 | 1,475 | 1,475 | 1,475 | - | 0.0% |
| 54103 Audiovisual | 3,816 | 4,054 | 4,260 | 4,160 | 4,160 | (100) | (2.3%) |
| 54105 Art & Drafting | 636 | 824 | 900 | 900 | 900 | - | 0.0% |
| 54107 Woodworking Supplies | 8,776 | 6,536 | 7,000 | 7,000 | 7,000 | - | 0.0% |
| 54108 Lab Supplies | 278 | 292 | 200 | 200 | 200 | - | 0.0% |
| 54109 Instructional Software | 21,638 | 11,137 | 25,440 | 29,240 | 29,240 | 3,800 | 14.9% |
| 54112 TESTING PROTOCOLS | 2,029 | 2,367 | 3,000 | 3,000 | 3,000 | - | 0.0% |
| 54113 ROBOTICS SUPPLIES | - | 782 | 2,500 | 2,500 | 2,500 | - | 0.0% |
| _Total_Instructional Supplies | 219,684 | 215,601 | 263,425 | 267,785 | 267,785 | 4,360 | 1.7% |
| 54210 Textbooks | 25,260 | - | 2,750 | 2,850 | 2,850 | 100 | 3.6% |

Mansfield Board of Education
Budget Summary by Object
Side by Side Comparison

| Account and Description | 2019-2020 | 2020-2021 | 2021-2022 | As of 02/10/22 | For 03/10/2022 | Incr(Decr) | % Chg |
|---|-------------------|-------------------|-------------------|----------------------|-----------------------|------------------|----------------|
| | Actual | Actual | Budget | 2022-2023 Adopted | 2022-2023 Proposed | | |
| 54211 Textbook - New | 39,800 | 39,373 | 34,110 | 36,590 | 36,590 | 2,480 | 7.3% |
| 54213 Textbooks - Replacements | 625 | 2,612 | 100 | 100 | 100 | - | 0.0% |
| 54214 Reference Bks & Periodicals | 14,570 | 24,202 | 14,970 | 14,470 | 14,470 | (500) | (3.3%) |
| 54215 Library Books - New | 25,932 | 30,850 | 31,500 | 31,500 | 31,500 | - | 0.0% |
| 54216 Library Books - Replacement | 827 | 868 | 1,200 | 1,200 | 1,200 | - | 0.0% |
| 54251 Gifts/Memorials | 750 | 2,350 | 1,500 | 2,000 | 2,000 | 500 | 33.3% |
| _Total_School/Library Books | 107,764 | 100,255 | 86,130 | 88,710 | 88,710 | 2,580 | 3.0% |
| 54301 Office Supplies | 16,443 | 16,027 | 18,170 | 18,170 | 18,170 | - | |
| 54302 Copier Supplies | - | 183 | 1,700 | 1,700 | 1,700 | - | 0.0% |
| 54304 Medical Supplies | 7,972 | 4,801 | 8,000 | 8,000 | 8,000 | - | 0.0% |
| 54308 Computer Software | 4,035 | 4,761 | 5,800 | 6,500 | 6,500 | 700 | 12.1% |
| _Total_Office Supplies | 28,450 | 25,772 | 33,670 | 34,370 | 34,370 | 700 | 2.1% |
| 54602 Diesel Fuel | 80,000 | 83,520 | 84,460 | 85,000 | 85,000 | 540 | 0.6% |
| 54603 Fuel Oil | 28,000 | 28,980 | 28,980 | - | - | (28,980) | (100.0%) |
| 54604 Electric | 250,000 | 267,500 | 265,000 | 144,700 | 144,700 | (120,300) | (45.4%) |
| 54605 Propane | 32,000 | 32,960 | 33,000 | 5,000 | 5,000 | (28,000) | (84.8%) |
| 54606 Natural Gas | 115,000 | 118,450 | 91,170 | 68,380 | 68,380 | (22,790) | (25.0%) |
| _Total_Energy | 505,000 | 531,410 | 502,610 | 303,080 | 303,080 | (199,530) | (39.7%) |
| 54701 Building Supplies | 38,840 | 47,854 | 44,250 | 37,000 | 37,000 | (7,250) | (16.4%) |
| _Total_Building Supplies | 38,840 | 47,854 | 44,250 | 37,000 | 37,000 | (7,250) | (16.4%) |
| 54402 Food | 14,278 | 17,401 | 19,780 | 19,780 | 19,780 | - | 0.0% |
| 54511 Grounds Supplies | 8,277 | 1,283 | 3,950 | 4,400 | 4,400 | 450 | 11.4% |
| 54706 Non Capitalized Equipment | 29,551 | 30,820 | 35,300 | 35,620 | 35,620 | 320 | 0.9% |
| 54907 Uniforms | 1,652 | 1,422 | 1,200 | 1,300 | 1,300 | 100 | 8.3% |
| 54908 Safety Supplies | - | 66 | 780 | 300 | 300 | (480) | (61.5%) |
| 54911 Program Supplies | 19,107 | 19,500 | 22,280 | 23,680 | 23,680 | 1,400 | 6.3% |
| 54917 Special Events | 207 | 518 | 1,500 | 1,500 | 1,500 | - | 0.0% |
| 54925 DISTRICT MATH/SCIENCE | 436 | 2,154 | 2,500 | 2,500 | 2,500 | - | 0.0% |
| 54926 DISTRICT LANGUAGE ARTS | 1,804 | 1,982 | 2,500 | 2,500 | 2,500 | - | 0.0% |
| 54929 COVID-19 EXPENSES | 6,851 | 63,252 | - | - | - | - | 0.0% |
| 54932 NON-CAPITALIZED FURNITURE/FURNIS | 54,378 | 34,229 | 10,150 | 9,150 | 9,150 | (1,000) | (9.9%) |
| 54934 NON-CAPITALIZED COMPUTER HARDW | 22,311 | 5,368 | 10,030 | 11,380 | 11,380 | 1,350 | 13.5% |
| _Total_Other Supplies | 158,851 | 177,995 | 109,970 | 112,110 | 112,110 | 2,140 | 1.9% |
| 55421 Computer Hardware/Software | 1,197 | - | - | - | - | - | 0.0% |
| 55423 System Support | 2,918 | 3,505 | - | - | - | - | 0.0% |
| 55430 Equipment - Other | 2,364 | 2,004 | 2,000 | 3,100 | 3,100 | 1,100 | 55.0% |
| 55440 Educational Equipment | 139,821 | 102,201 | 121,600 | 113,950 | 113,950 | (7,650) | (6.3%) |
| _Total_Equipment | 146,299 | 107,710 | 123,600 | 117,050 | 117,050 | (6,550) | (5.3%) |
| 56308 Awards & Prizes | 189 | 286 | 1,500 | 1,500 | 1,500 | - | 0.0% |
| 56310 Field Trips | 9,630 | 15,653 | 31,530 | 31,530 | 31,530 | - | 0.0% |
| _Total_Misc Expenses & Fees | 9,819 | 15,939 | 33,030 | 33,030 | 33,030 | - | 0.0% |
| 58211 Cnr | 410,000 | 120,000 | - | - | - | - | 0.0% |
| 58217 School Cafeteria | 78,000 | - | - | - | - | - | 0.0% |
| 58222 Other Operating-Oak Grove | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - | 0.0% |
| 58223 Other Operating-Suzuki | 10,000 | 10,000 | 18,000 | - | - | (18,000) | (100.0%) |
| 58225 Other Operating-Summer School | 12,000 | 24,000 | 14,000 | 14,000 | 14,000 | - | 0.0% |
| 58228 Other Operating-EnhanceStudent | 75,000 | - | - | - | - | - | 0.0% |
| _Total_Trans Out-Spec Rev Fund | 600,000 | 169,000 | 47,000 | 29,000 | 29,000 | (18,000) | (38.3%) |
| 58300 Debt Service Fund | 75,000 | - | - | - | - | - | 0.0% |
| _Total_Trans Out-Debt Serv Fd | 75,000 | - | - | - | - | - | 0.0% |
| 58714 Medical Pension Trust Fund | - | 35,530 | 35,530 | - | 24,560 | (10,970) | (30.9%) |
| _Total_Trans Out-Trust Agency | - | 35,530 | 35,530 | - | 24,560 | (10,970) | (30.9%) |
| Total 112 GENERAL FUND - MANSFIELD BOA | 23,635,745 | 23,465,726 | 24,006,080 | 24,260,760 | 23,963,290 | (42,790) | (0.2%) |