

Town of Mansfield

Financial Statements

(For the Period Ending December 31, 2022)

Finance Department
Cherie Trahan
Interim Director of Finance
February 13, 2023

**Town of Manfield
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December 31, 2022**

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MEMO

To: Mansfield Town Council
CC: Ryan Aylesworth, Town Manager
From: Cherie Trahan, Acting Director
Date: February 13, 2023
Subject: **Financial Statements dated December 31, 2022**

Attached please find the financial report for the period ending December 31, 2022.

Overview – General Fund Budget

Revenues

Tax Collections

The total collection rate through December 31, 2022 is 65% as compared to 66% for last year. Real estate collections, which account for approximately 84% of the levy, are 63% as compared to 65% for last year. Collections in motor vehicles are 92% as compared to 92% for last year.

Licenses and Permits

Conveyance taxes received are \$146,775 or 77.2% of the annual budget. Building permits received are \$317,575 or 198.5% of the annual budget. Housing Code permits are \$108,140 or 61.8% of the annual budget.

State Support for Education

The Education Cost Sharing (ECS) Grant for FY 2022/23 is budgeted at \$9,459,720 based on State estimates at that time. This grant is typically received in three payments – 25% in September/October; 25% in January; 50% in April. No changes to the estimates have been received from the State at this time. We have received \$2,364,931 to date.

State Support for General Government

The PILOT grant is by far the largest single grant within this category. The PILOT grant is budgeted at \$10,471,300; the Select PILOT payment is budgeted at \$2,630,450; the Municipal Stabilization grant is budgeted at \$661,280. There are no changes to the estimates.

Charges for Services

Charges for services are primarily fixed by contract and are normally received during the year.

Fines and Forfeitures

Fines received are in line with budget to date. This is not a significant source of revenue.

Miscellaneous

This area is primarily interest income and the telecommunications service payment. Total interest income through December 31, 2022 is \$609,131 as compared to \$15,240 for the same period last year. The average STIF interest rate for July - December 2022 was 2.92% as compared to .10% for the same period last year.

Expenditures

Town Expenditures

There are no budgetary concerns at this time.

Day Care Fund

The Day Care Fund ended the period with expenditures exceeding revenues by \$23,976. Fund balance at July 1, 2022 of \$841,333 decreased to \$817,357 at December 31, 2022.

Cafeteria Fund

Expenditures exceeded revenues by \$140,031 for the period. Fund balance at July 1, 2022 decreased from \$380,981 to \$240,949 at December 31, 2022.

Recreation Program Fund

Expenditures exceeded revenues by \$44,829 for the period. Fund balance at July 1, 2022 decreased from (\$63,644) to (\$108,473) at December 31, 2022.

Capital Non-Recurring Fund

CNR began this fiscal year with a fund balance of \$5,344,162. Proceeding with the budget as adopted, we projected ending the fiscal year with a fund balance of \$943,322 largely due to the appropriation of the \$4,771,446 ARPA grant in FY 20/21- FY 21/22.

Town Aid Road Fund

Revenues exceeded expenditures by \$65,998 for the period. Fund balance at July 1, 2022 increased from \$121,581 to \$187,580 at December 31, 2022. Per the State's budget, Mansfield's share of the Town Aid Road grant is \$412,260 for FY 2022/23. We typically receive two installments of 50% each. The first payment has been received. The Town Aid Road Fund is used to account and pay for snow removal costs.

Debt Service Fund

Fund Balance increased from \$845,767 on July 1, 2022 to \$1,201,719 at December 31, 2022. This will be drawn down as principal and interest payments are made during the year.

Enterprise/Internal Service Funds

Solid Waste Fund

Revenues exceeded expenditures by \$280,954. Retained Earnings increased from \$945,653 at July 1, 2022 to \$1,227,310 at December 31, 2022. This balance will be drawn down as expenses are met.

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

Expenditures exceeded revenues through the quarter by \$29,198. Fund balance decreased from \$4,312,576 (including contributed capital) at July 1, 2022 to \$4,283,378 at December 31, 2022. Claims through December averaged \$650,406 (on a fiscal year basis) as compared to \$640,224, the average for last fiscal year which represents a 1.6% increase. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of approximately \$2.1 million.

Worker's Compensation Fund

Expenditures exceeded revenues by \$92,457 through quarter end. Retained earnings decreased from \$242,507 to \$150,050 at December 31, 2022. We are proceeding according to budget.

Management Services Fund

Management Services Fund expenditures through December 31, 2022 exceeded revenues by \$89,507. Fund Balance decreased from \$2,403,936 at July 1, 2022 to \$2,314,429 at December 31, 2022. This will be drawn down as expenditures are met during the year.

Transit Services Fund

The Transit Services Fund ended the period with revenues exceeding expenditures by \$13,067. Operations are proceeding according to budget for the Transportation Center and WRTD activity.

Cemetery Fund

Retained earnings in the Cemetery Fund increased from \$228,813 at July 1, 2022 to \$231,779 at December 31, 2022. The major costs for this fund are mowing and cemetery maintenance.

Eastern Highlands Health District

Operating expenditures exceeded revenues by \$31,398. Fund Balance decreased from \$675,309 to \$643,911.

Mansfield Downtown Partnership

Revenues exceeded expenditures by \$74,733 through December 31, 2022, and fund balance increased from \$355,464 to \$430,196. UConn's contribution to the Partnership for the full year has been received. Fund balance will be drawn down as expenses are met.

**Town of Mansfield
Town of Mansfield General Fund
Balance Sheet
December 31, 2022**

	2023
Assets	
Cash and Cash Equivalents	\$ 24,475,450
Accounts Receivable - Property Taxes	14,053,447
Accounts Receivable - Intergovernmental	298
Accounts Receivable - Other	37,634
Due from Other Funds	-
 Total Assets	 \$ 38,566,828
 Liabilities and Fund Balance	
Liabilities:	
Accounts Payable	\$ 12,467
Due to State of Connecticut	15,775
Due to Other Funds	-
Refundable Deposits	157,150
Accrued Liabilities	659,178
Deferred Revenue	13,978,116
Advance Tax Collections	-
 Total Liabilities	 14,822,686
 Fund Balance:	
Assigned	21,771
Unassigned	23,722,371
 Total Fund Balance	 23,744,142
 Total Liabilities and Fund Balance	 \$ 38,566,828

**Town Of Mansfield
General Fund Trial Balance
Fiscal Year 2022/23**

	7/1/2022			12/31/2022
	Beginning	Net Activity July - December		Ending
Account Number and Description	Balance	Debits	Credits	Balance
10111 Petty Cash - Treasurer (Imprest)	1,000.00			1,000.00
10113 Petty Cash - Mansfield Bd of Ed	0.00			0.00
10114 Petty Cash - Buchanan Center	129.90			129.90
10119 Petty Cash - Mansfield Middle	300.00			300.00
10120 Petty Cash - Tax Collector	200.00			200.00
10126 Petty Cash - Senior Center	50.00			50.00
10127 Student Activity Fund - Goodwin	500.00			500.00
10128 Petty Cash - Southeast School	0.00			0.00
10128 Student Activity Fund - Southeast	500.00			500.00
10129 Student Activity Fund - Vinton	500.00			500.00
10131 Athletic Fund - MMS	500.00			500.00
10132 Cash Athletics Imprest	1,500.00			1,500.00
10310 Cash Disbursing Peoples Bank	(30,687,485.11)	51,379,948.68	35,088,368.60	(14,395,905.03)
10318 Cash-master Charge/visa	7,459.53	440,696.48	353,057.27	95,098.74
10321 Interfund Payroll Cash	0.00	5,131,431.11	5,163,018.72	(31,587.61)
10364 Cash - Ct Stif Pool	42,527,693.79	10,267,987.27	14,500,000.00	38,295,681.06
10452 Certificates Of Deposit	505,459.23	1,523.77	0.00	506,983.00
11005 Taxes Receivable - Current	407,753.97	36,511,374.43	23,759,650.17	13,159,478.23
11006 Taxes Receivable - Delinquent	654,961.86	423,603.14	144,596.64	933,968.36
11010 Allowance for Doubtful Accts	(40,000.00)			(40,000.00)
12100 Accounts Receivable - General	100,866.16		66,226.76	34,639.40
12102 Accounts Receivable - Exchange	180.00			180.00
12812 Due From State Gov't	46,457.00		46,457.00	0.00
12813 AcctsRec-SelfInsExchange	0.00	297,810.06	297,810.06	0.00
12818 Returned Checks	123.20	1,814.74	0.00	1,937.94
12819 Worker's Compensation Advances	2,882.29	60,765.45	61,856.18	1,791.56
12822/3 Accounts Receivable-Other	925.51		1,840.63	(915.12)
14200 Due From Spec Revenue Funds	0.00			0.00
14251 Due from Region 19	43,488.26	3,875.04	47,065.30	298.00
14257 Due from Downtown Partnership	0.00			0.00
Total Assets	13,575,945.59	104,520,830.17	79,529,947.33	38,566,828.43
20200 Accounts Payable	(137,471.17)	3,469,108.70	3,335,573.29	(3,935.76)
20220 Payroll Clearing	(2,145.85)	100.00	0.00	(2,045.85)
20236 Medical Insurance	35,214.05	1,998,436.29	2,033,650.34	0.00
20237 Taxable Medical Insurance	0.00			0.00
20253 Levy	0.00			0.00
20256 Dependent Care	0.00	15,150.42	16,562.41	(1,411.99)
20257 Uninsured Med Deduction	0.00	9,259.95	10,110.00	(850.05)
20263 ICMA	0.00	300.00	0.00	300.00
20265 Community Center Membership	0.00	2,489.03	2,489.03	0.00
20270 Cell Phone Use Deduction	0.00	1,731.48	1,731.48	0.00
20711 Due To State - Dog Licenses	(9,682.00)	9,682.00	4,348.00	(4,348.00)
20712 Due To State - Hunting & Fishi	7,047.00	662.00	755.00	6,954.00
20714 Due To State-dog Licenses A.p.	(4,016.00)	4,016.00	1,824.00	(1,824.00)
20715 Due To State-marriage Licenses	(408.00)	646.00	986.00	(748.00)
20716 Due To State-permit Applicatio	(2,958.00)	4,814.00	3,596.00	(1,740.00)
20718 Due To State Animal Adop Depos	(45.00)	585.00	810.00	(270.00)
20719 Due to State-Educ Train Fee	(1,962.41)	42.38	2,763.28	(4,683.31)

Fiscal Year 2022/23

	7/1/2022			12/31/2022
	Beginning	Net Activity July - December		Ending
Account Number and Description	Balance	Debits	Credits	Balance
20720 Due to State Library Hist.Doc	0.00	4,896.00	5,512.00	(616.00)
20721 Due to State-Land Protection	(4,890.00)	35,151.00	38,761.00	(8,500.00)
20753 Due To Region 19	(340,940.92)	340,940.92	0.00	0.00
20809 Posting Variances	0.01	387.51	0.00	387.52
20810 Accrued Accounts Payable	(101,552.79)	99,302.79	0.00	(2,250.00)
20811 Refundable Deposits	(165,650.00)	10,500.00	2,000.00	(157,150.00)
20820 Accrued Payroll	(1,763,567.47)	8,785,539.54	7,678,900.04	(656,927.97)
20821 Processing Fee Payable-IPARQ	12,224.75	4,014.95	3,634.50	12,605.20
20822 Enforcement Cost Payable - LAZ	(861.95)	1,065.75	2,132.40	(1,928.60)
20823 Garage Revenue Payable- LAZ	(6,292.40)	8,846.70	9,917.45	(7,363.15)
20824 Enforcement Cost Payable - Storrs Commons	(234.60)			(234.60)
20832 Collection Fee Payable	(3,165.59)	5,501.68	10,325.54	(7,989.45)
23320 Deferred Revenue - Taxes	(947,385.60)	23,489,231.46	36,519,962.22	(13,978,116.36)
23330 Deferred Revenue - Other	0.00			0.00
23360 Taxes Collected In Advance	(167,931.78)	167,931.78	0.00	0.00
27900 Due To Internal Service Fund	(387,278.57)	387,278.57		0.00
Total Liabilities	(3,993,954.29)	38,857,611.90	49,686,343.98	(14,822,686.37)
32302 Current Year Encumbrances	98,201.50			98,201.50
32303 Res For Prior Year Encumb	(268,919.86)			(268,919.86)
32304 Res For Current Year Encumb	(98,201.50)			(98,201.50)
33000 Assigned Fund Balance - Tax Appeals	(21,771.00)			(21,771.00)
33312 FUND BALANCE - ASSIGNED	0.00			0.00
34000 Fund Balance - Available	(9,291,300.44)			(9,291,300.44)
39005 Actual Revenues		166,126.38	41,622,472.07	(41,456,345.69)
39006 Actual Expenditures		28,290,830.71	996,635.78	27,294,194.93
Total Fund Equity	(9,581,991.30)	28,456,957.09	42,619,107.85	(23,744,142.06)
*** Net Total ***	0.00	171,835,399.16	171,835,399.16	0.00

**Town of Mansfield
Day Care Fund
Balance Sheet
December 31, 2022**
(with comparative totals for December 31, 2021)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and Cash Equivalents	\$ 838,861	\$ 728,425
Accounts Receivable	<u>5,321</u>	<u>6,071</u>
Total Assets	<u><u>844,182</u></u>	<u><u>734,496</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	503	4,233
Accrued Payroll	26,322	-
Deferred Revenue	<u>-</u>	<u>-</u>
Total Liabilities	<u>26,825</u>	<u>4,233</u>
Fund Balance	<u>817,357</u>	<u>730,263</u>
Total Liabilities and Fund Balance	<u><u>\$ 844,182</u></u>	<u><u>\$ 734,496</u></u>

Town of Mansfield
Day Care Fund - Combined Program
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2022
(with comparative totals for December 31, 2021)

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
Revenues				
Fees for Services - Parent Fees	\$ 843,536	\$ 432,903	51.3%	\$ 395,851
Fees for Services - State Grant	429,698	246,244	57.3%	183,004
State Support - Other	10,000	1,926	19.3%	3,270
Program Stabilization	200,000		0.0%	89,088
School Readiness Grant	53,544	0	0.0%	29,746
Subsidies for Services	120,000	58,534	48.8%	57,016
WBDC Grant				
CTCares for Child Care				
National School Lunch Grant	35,000	14,371	41.1%	16,155
Other		42,264		
Total Revenues	<u>1,691,778</u>	<u>796,243</u>	<u>47.1%</u>	<u>774,130</u>
Expenditures				
Direct Program	1,100,578	572,369	52.0%	460,768
Administrative	186,500	90,789	48.7%	88,839
Energy	32,000	16,000	50.0%	16,000
Food Service Supplies	35,500	19,813	55.8%	15,760
Purchased Property Services	70,500	43,099	61.1%	32,999
Other Purchased Services	81,200	26,765	33.0%	16,379
Insurance	8,000	10,330	129.1%	8,142
Building Supplies	5,200	6,437	123.8%	3,368
Repairs & Maintenance	10,000	3,378	33.8%	3,836
Instructional & Office Supplies	11,600	15,007	129.4%	1,755
Equipment	150,700	16,232	10.8%	
Total Expenditures	<u>1,691,778</u>	<u>820,219</u>	<u>48.5%</u>	<u>647,847</u>
Excess (Deficiency) of Revenues	-	(23,976)		126,283
Fund Balance, July 1	<u>841,333</u>	<u>841,333</u>		<u>603,980</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 841,333</u>	<u>\$ 817,357</u>		<u>\$ 730,263</u>

**Mansfield Board of Education
Cafeteria Fund
Balance Sheet
December 31, 2022**
(with comparative totals for December 31, 2021)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and Cash Equivalents	\$ 237,122	\$ (38,735)
Accounts Receivable	(1,117)	12
Inventory	<u>15,028</u>	<u>24,222</u>
Total Assets	<u><u>251,033</u></u>	<u><u>(14,502)</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	192	91,627
Accrued Payroll	<u>9,891</u>	<u>-</u>
Total Liabilities	<u>10,084</u>	<u>91,627</u>
Fund Balance	<u>240,949</u>	<u>(106,129)</u>
Total Liabilities and Fund Balance	<u><u>\$ 251,033</u></u>	<u><u>\$ (14,502)</u></u>

**Mansfield Board of Education
Cafeteria Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2022
(with comparative totals for December 31, 2021)**

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
Revenues				
Sales of Food	\$ 197,000	\$ 96,084	48.8%	\$ 80,558
Intergovernmental	1,049,700	239,055	23%	281,717
Other		312		316
Total Revenues	<u>1,246,700</u>	<u>335,452</u>	<u>26.9%</u>	<u>362,591</u>
Expenditures				
Salaries & Benefits	612,162	283,510	46.3%	272,445
Food & Supplies	435,000	187,595	43.1%	232,671
Repairs & Maintenance	7,500	3,103	41.4%	3,523
Equipment	-	-		-
Contingency	-	-		-
Total Expenditures	<u>1,054,662</u>	<u>474,208</u>	<u>45.0%</u>	<u>508,639</u>
Transfers				
Transfers Out - General Fund	<u>2,550</u>	<u>1,275</u>	<u>50.0%</u>	<u>1,275</u>
Excess (Deficiency) of Revenues	189,488	(140,031)		(147,323)
Fund Balance, July 1	<u>380,981</u>	<u>380,981</u>		<u>41,194</u>
Fund Balance plus Cont. Capital, Dec 31	<u>570,469</u>	<u>\$ 240,949</u>		<u>\$ (106,129)</u>

**Town of Mansfield
Parks and Recreation
Balance Sheet
December 31, 2022**
(with comparative totals for December 31, 2021)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and Cash Equivalents	\$ (76,655)	\$ (45,489)
Prepaid Expenditures	-	-
Accounts Receivable	<u>577</u>	<u>527</u>
Total Assets	<u><u>(76,078)</u></u>	<u><u>(44,962)</u></u>
Liabilities and Fund Balance		
Liabilities		
Accrued Payroll	31,793	-
Accounts Payable	602	17,768
Due to Other Funds	-	-
Deferred Revenue	<u>-</u>	<u>-</u>
Total Liabilities	<u>32,395</u>	<u>17,768</u>
Fund Balance	<u>(108,473)</u>	<u>(62,730)</u>
Total Liabilities and Fund Balance	<u><u>\$ (76,078)</u></u>	<u><u>\$ (44,962)</u></u>

**Town of Mansfield
Parks and Recreation
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2022
(with comparative totals for December 31, 2021)**

	Budget 2022/23	2023	Percent of Adopted Budget	2022
Revenues				
Membership Fees	\$ 769,755	\$ 253,586	33%	\$ 217,611
Program Fees	898,750	448,478	50%	334,181
Fee Waivers	30,970	7,682	25%	5,344
Daily Admission Fees	51,820	18,169	35%	19,437
Rent - Facilities/Parties	36,160	6,492	18%	5,962
Employee Wellness	8,000	-	0%	-
Rent - E.O. Smith	19,200	8,880	46%	-
Charge for Services	10,000	-	0%	-
Contributions	72,900	8,839	12%	9,264
Sale of Merchandise	4,500	1,043	23%	443
Sale of Food	2,250	757	34%	242
Other	5,500	3,679	67%	2,929
Total Revenues	1,909,805	757,604	40%	595,414
Operating Transfers				
General Fund - Recreation Administrative	603,800	341,900	57%	305,415
General Fund - Community Programs	73,000	-		-
General Fund - Bicent. Pond				
General Fund - Teen Center				
Total Operating Transfers	676,800	341,900	51%	305,415
Total Rev & Oper Transfers	2,586,605	1,099,504	43%	900,829
Expenditures				
Salaries & Wages	1,388,235	616,961	44%	520,853
Benefits	340,150	140,846	41%	138,493
Professional & Technical	170,115	65,896	39%	65,839
Purchased Property Services	12,100	4,422	37%	3,512
Repairs & Maintenance	40,680	33,144	81%	17,314
Rentals	7,200	5,470	76%	2,883
Other Purchased Services	286,360	123,187	43%	113,263
Other Supplies	58,180	17,399	30%	7,368
Energy	143,300	71,650	50%	70,800
Building Supplies	14,198	7,523	53%	3,794
Recreation Supplies	50,500	10,075	20%	5,348
Equipment	49,450	47,760	97%	16,939
COVID-19 Expense	1,000	-	0%	1,527
Total Expenditures	2,561,468	1,144,334	45%	967,934
Excess (Deficiency) of Revenues	25,137	(44,829)		(67,106)
Fund Balance, July 1	(63,644)	(63,644)		4,376
Fund Balance, Dec 31	<u>\$ (38,507)</u>	<u>\$ (108,473)</u>		<u>\$ (62,730)</u>

Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2022/23

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted
Sources:				
General Fund Contribution	\$ 1,987,380	\$ 2,000,000	\$ 4,573,310	\$ 3,080,000
Board Contribution	210,000	120,000	270,000	
Ambulance User Fees	409,199	311,523	349,496	250,000
ARPA Grant		3,771,446	1,000,000	
Other	19,165	65,481	12,750	
Sewer Assessments	913	-	1,825	500
FEMA Grant			68,713	
Pequot Funds	179,151	179,151	179,151	179,151
Total Sources	2,805,808	6,447,601	6,455,245	3,509,651
Uses:				
Operating Transfers Out:				
Capital Fund	2,921,546	2,670,734	3,141,330	3,546,780
Capital Fund - Storrs Center Reserve	115,000	117,730	66,329	-
ARPA Special revenue Fund			1,990,000	
Total Uses	3,036,546	2,788,464	5,197,659	3,546,780
Excess/(Deficiency)	(230,738)	3,659,137	1,257,586	(37,129)
Fund Balance/(Deficit) July 1	658,177	427,439	4,086,576	980,451
Fund Balance, June 30	<u>\$ 427,439</u>	<u>\$ 4,086,576</u>	<u>\$ 5,344,162</u>	<u>\$ 943,322</u>

Capital Projects as of February 6, 2023

General Government

Revenues

Expenses

Account and Description	Adjusted Budget	Received	Balance	Adjusted Budget	Encumbrance	Expenses	Balance
81611 Pool Cars	197,284	197,284	-	197,284	-	197,284	-
81612 Fleet Vehicle	121,431	121,431	-	121,431	-	121,431	-
81820 Financial Software/Hardware	808,896	808,896	-	808,896	-	724,237	84,659
81823 Financial Control Review	77,500	77,500	-	77,500	-	52,500	25,000
81827 Town Manager Recruitment	41,950	41,950	-	41,950	-	23,917	18,033
81919 Strategic Planning	317,241	317,241	-	317,241	-	297,241	20,000
81921 Classification & Compensation Study	38,700	38,700	-	38,700	-	34,830	3,870
86291 Technology Infrastructure	1,925,000	1,925,000	-	1,925,000	22,832	1,788,569	113,599
86309 Furniture & Fixtures	296,226	296,226	-	296,226	42,554	249,814	3,858
Budgeting and Capital Imprv Software	5,400	5,400	-	5,400	-	5,400	-
Media Hardware	5,000	5,000	-	5,000	-	4,723	277
Online Index Books - Town Clerk	26,000	26,000	-	26,000	6,255	19,745	-
Redesign of Town Website	15,000	15,000	-	15,000	-	3,495	11,505
Software Storage Upgrade for Assessor	16,650	16,650	-	16,650	-	-	16,650
Total General Government:	3,892,279	3,892,279	-	3,892,279	71,641	3,523,187	297,451

Community Development

Revenues

Expenses

Account and Description	Adjusted Budget	Received	Balance	Adjusted Budget	Encumbrance	Expenses	Balance
81825 Economic Development	42,500	42,500	-	42,500	-	40,625	1,875
83530 Four Corners Sewer/Water Impro	9,830,000	9,830,000	-	9,830,000	-	9,214,261	615,739
84107 Zoning/Subdivision Regulations(Mansfield Toi	105,000	105,000	-	105,000	51,100	21,852	32,048
84109 Downtown Storrs Enhancements	42,500	42,500	-	42,500	-	40,429	2,071
84110 Positioning & Marketing Plan	180,000	180,000	-	180,000	16,580	84,715	78,705
84122 Improvements Storrs Rd Urban	2,500,000	2,500,000	-	2,500,000	-	2,500,000	-
84123 Streetscape/Ped.Improv. DOT	625,148	625,148	-	625,148	-	625,148	-
84124 Imprvmts StorrsRd DOT/Lieber	2,552,750	2,552,750	-	2,552,750	-	2,552,750	-
84126 Parking Garage Transit Hub	11,328,221	11,328,221	-	11,328,221	-	11,328,221	-
84127 DECD STEAP#2 Pha1A+Dog Lane Cor	691,985	691,985	-	691,985	-	691,985	-
84129 Omnibus Budget Bill Feb2009	781,498	781,498	-	781,498	-	781,498	-
84132 Leyland/EDR Infrastructure (\$3M)	3,000,000	3,000,000	-	3,000,000	-	3,000,000	-
84137 Parking Garage Repairs/Maintenance	491,694	491,694	-	491,694	-	339,767	151,927
Community Development Software	22,400	22,400	-	22,400	-	-	22,400
Design Guidelines	35,000	35,000	-	35,000	-	-	35,000
Wayfinding Signage Implementation	100,000	100,000	-	100,000	-	-	100,000
Total Community Development:	32,328,696	32,328,696	-	32,328,696	67,680	31,221,252	1,039,764

Capital Projects as of February 6, 2023
Public Safety

Account and Description	Revenues			Expenses			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
82801 Fire & Emerg Serv Comm Equipment	117,000	117,000	-	117,000	-	58,659	58,341
82823 Rescue Equipment	54,884	54,884	-	54,884	-	54,884	-
82827 Fire Personal Protective Equipment	243,000	243,000	-	243,000	-	148,158	94,842
82845 Rescue 107 Replacement	250,000	250,000	-	250,000	250,000	480	(480)
82848 Administrative Vehicle Replacement	90,619	90,619	-	90,619	50,548	40,619	(548)
82850 Defibrillator Unit	10,000	10,000	-	10,000	-	5,101	4,899
82851 Fire Service - Uniform Updates	14,000	14,000	-	14,000	-	13,862	138
82852 Ambulance Stretcher & Load System	50,000	50,000	-	50,000	-	32,013	17,987
82853 Ambulance 607 Compartment Replacement	170,000	170,000	-	170,000	3,761	160,578	5,661
82854 Protective Clothing Washer/Dryer	20,000	20,000	-	20,000	-	18,926	1,074
82855 Life Safety Equipment	35,000	35,000	-	35,000	-	31,966	3,034
82902 Fire Ponds	103,500	103,500	-	103,500	-	66,681	36,819
86293 Security Improvements	185,000	185,000	-	185,000	251	122,840	61,909
Thermal Imager Cameras	50,000	50,000	-	50,000	-	-	50,000
Total Public Safety:	1,393,003	1,393,003	-	1,393,003	304,560	754,766	333,677

Community Services

Account and Description	Revenues			Expenses			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
84810 Human Services Van	64,000	64,000	-	64,000	-	64,000	-
85105 Open Space Purchase	3,529,355	3,529,355	-	3,529,355	-	3,474,355	55,000
85107 Open Space - Bonded	1,490,750	932,750	558,000	1,490,750	-	938,851	551,899
85804 Community Center Fitness Equipment	774,670	718,830	55,840	774,670	-	600,440	174,230
85811 Playscapes/Playground Resurfacing	498,670	498,670	-	498,670	-	435,994	62,676
85813 Invasive Control	132,000	132,000	-	132,000	3,055	50,860	78,086
85816 Park Improvements	533,618	533,618	-	533,618	-	476,871	56,747
Bicentennial Pond Canoes	6,000	6,000	-	6,000	-	-	6,000
Lions Memorial Park Upgrades	25,000	25,000	-	25,000	-	-	25,000
MCC Equipment	25,000	25,000	-	25,000	-	3,667	21,333
Park Signs	15,000	15,000	-	15,000	-	-	15,000
Total Community Services:	7,094,063	6,480,223	613,840	7,094,063	3,055	6,045,037	1,045,971

Capital Projects as of February 6, 2023
Facilities Management

Revenues

Expenses

Account and Description	Adjusted Budget	Received	Balance	Adjusted Budget	Encumbrance	Expenses	Balance
86260 Maintenance Projects	1,179,691	1,179,691	-	1,179,691	-	1,129,135	50,556
86290 Roof Repairs/Town Hall Roof Rplcmnt	881,900	881,900	-	881,900	35,179	829,998	16,723
86292 School Building Maintenance	1,952,662	1,952,662	-	1,952,662	22,084	1,846,576	84,002
86295 Emergency Generators	85,809	85,809	-	85,809	-	85,809	-
86296 Oil Tank Repairs	55,390	55,390	-	55,390	-	55,390	-
86304 Comm Center Repairs & Improvements	589,133	589,133	-	589,133	-	404,274	184,859
86305 Fire Station Repairs & Improvements	447,235	447,235	-	447,235	28,781	388,662	29,791
86306 Library Bldg Repairs & Improvements	541,500	541,500	-	541,500	9,300	363,649	168,551
86307 Senior Center Bldg Repairs & Improvements	250,000	250,000	-	250,000	51,733	141,544	56,723
86308 Town Hall Bldg Repairs & Improvements	363,000	363,000	-	363,000	31,592	222,866	108,542
86310 Cleaning Equipment	61,245	61,245	-	61,245	-	61,245	-
86311 Tractor Replacement	92,600	92,600	-	92,600	-	47,600	45,000
86315 Daycare Building Repairs	410,000	410,000	-	410,000	241,844	114,875	53,281
86317 Public Works Building Repairs	286,500	286,500	-	286,500	83,864	179,356	23,281
86319 Animal Shelter Building Repairs	51,500	51,500	-	51,500	9,061	28,824	13,615
86320 Historical Society Building Repairs	50,000	50,000	-	50,000	-	-	50,000
86321 Park Building Repairs	163,200	163,200	-	163,200	20,313	63,498	79,389
86325 Indoor Air Quality Testing	10,000	10,000	-	10,000	-	4,892	5,108
86326 Facilities Work Truck	404,817	404,817	-	404,817	34,111	299,567	71,140
86327 NZTC Building Repairs	202,660	202,660	-	202,660	5,488	76,692	120,480
86329 Storage Upgrades	10,047	10,047	-	10,047	-	10,047	-
86331 Bus Garage Building Upgrades	172,000	172,000	-	172,000	-	76,471	95,529
86333 School Building Project	50,880,179	35,768,303	15,111,876	50,880,179	2,830,871	42,834,031	5,215,277
86335 Brick Repairs	33,000	33,000	-	33,000	-	14,000	19,000
86401 MMS Bathroom Upgrades	100,000	100,000	-	100,000	-	96,568	3,432
86402 MMS Renovations	840,000	840,000	-	840,000	171,116	36,941	631,943
86403 MMS Roof Replacement	2,190,000	-	2,190,000	2,190,000	43,669	1,621,560	524,772
86405 MMS Photovoltaic Panels	572,012	-	572,012	572,012	4,030	276,870	291,112
Aerial Lift	45,000	45,000	-	45,000	45,000	-	-
Depot Campus Building Repairs	12,000	12,000	-	12,000	-	5,770	6,230
Equipment/Dump Trailer	11,000	11,000	-	11,000	-	10,995	5
Lenard Hall	5,000	5,000	-	5,000	-	-	5,000
Lenard Hall - Security	15,000	15,000	-	15,000	21,002	-	(6,002)
MMS Auditorium Lighting	125,000	125,000	-	125,000	125,000	-	-
MMS Generator Replacement	357,988	320,000	37,988	357,988	116,621	225,000	16,367
MMS School Building Maintenance-Doors	78,680	78,680	-	78,680	-	71,569	7,111
Municipal Facilities Optimization Review/Design	200,000	200,000	-	200,000	20,000	55,000	125,000
Transfer Station Building Repairs	5,000	5,000	-	5,000	-	-	5,000
Total Facilities Management:	63,730,748	45,818,873	17,911,876	63,730,748	3,950,658	51,679,273	8,100,818

Capital Projects as of February 6, 2023
Public Works

Revenues

Expenses

Account and Description	Adjusted Budget	Received	Balance	Adjusted Budget	Encumbrance	Expenses	Balance
83101 Tree Replacement	527,418	527,418	-	527,418	53,520	426,600	47,298
83302 Sm Bridges & Culverts	329,084	329,084	-	329,084	-	292,339	36,745
83303 Large Bridge Maintenance	561,286	561,286	-	561,286	-	480,862	80,424
83308 Town Walkways/Transp Enhanceml	1,075,614	1,075,614	-	1,075,614	15,500	900,999	159,115
83311 Eastwood Road Sidewalk	387,600	371,324	16,276	387,600	-	280,682	106,918
83312 Safe Routes to Schools - Rte 89	472,909	475,349	(2,440)	472,909	-	441,543	31,366
83313 Cemeteries	40,000	40,000	-	40,000	-	32,390	7,610
83510 Guide Rails	529,145	529,145	-	529,145	-	495,376	33,769
83524 Road Resurfacing	13,575,820	13,025,645	550,175	13,575,820	56,675	11,680,246	1,838,899
83639 Large Dump Trucks	1,057,596	1,057,596	-	1,057,596	-	940,321	117,275
83647 Medium Dump Trucks	35,000	35,000	-	35,000	-	-	35,000
83641 Mowers & Attachments	121,909	121,909	-	121,909	-	118,759	3,150
83644 Street Signs	60,000	60,000	-	60,000	-	59,960	40
83650 Grapple Truck	197,895	197,895	-	197,895	-	197,895	-
83911 Engineering Cad Upgrades	334,500	334,500	-	334,500	4,675	287,618	42,207
83919 Fleet Vehicle Public Works	27,127	27,127	-	27,127	-	27,127	-
83920 Hillyndale Road Bridge Replacement	659,014	329,764	329,250	659,014	-	566,449	92,565
83921 Storrs Center Improvements	120,000	120,000	-	120,000	-	74,976	45,024
83924 Transfer Station Walls & Covers	200,000	200,000	-	200,000	-	4,410	195,590
83925 Swap Shop Building	50,000	50,000	-	50,000	-	-	50,000
83926 Replace Street & Sidewalk Lights	15,000	15,000	-	15,000	46	1,296	13,658
Bucket Loader	125,000	125,000	-	125,000	-	-	125,000
Culvert Rehabilitation	200,000	200,000	-	200,000	-	-	200,000
Downtown Pedestrian Loop	215,400	43,080	172,320	215,400	-	-	215,400
Engineering Equipment	25,000	25,000	-	25,000	-	-	25,000
Hillside Circle Sidewalk	150,000	150,000	-	150,000	-	-	150,000
Library Parking Lot Improvements	25,000	25,000	-	25,000	529	13,471	11,000
RRFBs - 3 Crosswalks	225,000	22,500	202,500	225,000	-	-	225,000
Skid Steer	75,000	75,000	-	75,000	-	74,945	55
Snow Pusher	15,000	15,000	-	15,000	-	5,490	9,510
Speed Signs	25,000	25,000	-	25,000	-	23,855	1,145
Trailer	14,000	14,000	-	14,000	-	11,089	2,911
Total Public Works:	21,471,316	20,203,235	1,268,081	21,471,316	130,944	17,438,699	3,901,673

Capital Projects as of February 6, 2023
Revenue/Expenditure Summary

<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>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
General Government	3,892,279	3,892,279	-	3,892,279	71,641	3,523,187	297,451
Community Development	32,328,696	32,328,696	-	32,328,696	67,680	31,221,252	1,039,764
Public Safety	1,393,003	1,393,003	-	1,393,003	304,560	754,766	333,677
Community Services	7,094,063	6,480,223	613,840	7,094,063	3,055	6,045,037	1,045,971
Facilities Management	63,730,748	45,818,873	17,911,876	63,730,748	3,950,658	51,679,273	8,100,818
Public Works	21,471,316	20,203,235	1,268,081	21,471,316	130,944	17,438,699	3,901,673
Grand Total:	129,910,105	110,116,308	19,793,797	129,910,105	4,528,539	110,662,213	14,719,352

**Town of Mansfield
Town Aid Road Fund
Balance Sheet
December 31, 2022**
(with comparative totals for December 31, 2021)

	<u>2023</u>		<u>2022</u>
Assets			
Cash and Cash Equivalents	\$ 187,579	\$	465,282
Accounts Receivable	-		-
Total Assets	<u>187,579</u>		<u>465,282</u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	-		160,956
Total Liabilities	<u>-</u>		<u>160,956</u>
Fund Balance	<u>187,579</u>		<u>304,326</u>
Total Liabilities and Fund Balance	<u>\$ 187,579</u>	\$	<u>465,282</u>

**Town of Mansfield
Town Aid Road Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2022
(with comparative totals for December 31, 2021)**

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
Revenues				
State Grant	\$ 412,260	\$ 206,715	50%	\$ 206,131
Services (Region 19 Parking Lots)	42,750	20,315	48%	19,940
Total Revenues	<u>455,010</u>	<u>227,030</u>	50%	<u>226,071</u>
Expenditures				
Salaries and Wages	142,000	25,988	18%	10,795
Equipment	-	490	0%	-
Supplies	262,500	17,130	7%	188,853
Equipment Rental	22,000	17,424	79%	10,760
Transfer Out to Capital Project	100,000	100,000	100%	-
Total Expenditures	<u>526,500</u>	<u>161,032</u>	31%	<u>210,408</u>
Excess (Deficiency) of Revenues	(71,490)	65,998		15,662
Fund Balance, July 1	<u>121,581</u>	<u>121,581</u>		<u>288,664</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 50,091</u>	<u>\$ 187,580</u>		<u>\$ 304,326</u>

**Town of Mansfield
Debt Service Fund
Balance Sheet
December 31, 2022**
(with comparative totals for December 31, 2021)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and Cash Equivalents	\$ 12,696,719	\$ 482,359
Total Assets	<u>12,696,719</u>	<u>482,359</u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>11,495,000</u>	<u>-</u>
Total Liabilities	<u>11,495,000</u>	<u>-</u>
Fund Balance	<u>1,201,719</u>	<u>482,359</u>
Total Liabilities and Fund Balance	<u>\$ 12,696,719</u>	<u>\$ 482,359</u>

**Town of Mansfield
Debt Service Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2022
(with comparative totals for December 31, 2021)**

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
Operating Transfers				
General Fund	\$ 1,361,390	\$ 680,695	50%	\$ 365,000
Premium Income	-	-	0%	-
Sewer Operating Fund	<u>236,250</u>	<u>118,125</u>	50%	<u>121,875</u>
Total Operating Transfers	<u>1,597,640</u>	<u>798,820</u>	50%	<u>486,875</u>
Total Rev & Oper Trans	<u>1,597,640</u>	<u>798,820</u>	50%	<u>486,875</u>
Expenditures				
Principal Payments	585,000	-	0%	-
Issuance Costs	50,000	758	2%	-
Interest Payments	<u>997,686</u>	<u>442,111</u>	44%	<u>135,263</u>
Total Expenditures	<u>1,632,686</u>	<u>442,869</u>	27%	<u>135,263</u>
Excess (Deficiency) of Revenues	(35,046)	355,952		351,613
Fund Balance, July 1	<u>845,767</u>	<u>845,767</u>		<u>130,746</u>
Fund Balance plus Cont. Capital, Dec 31	<u>810,721</u>	<u>\$ 1,201,719</u>		<u>\$ 482,359</u>

**Town of Mansfield
Solid Waste Disposal Fund
Balance Sheet
December 31, 2022**
(with comparative totals for December 31, 2021)

	2023	2022
Current Assets		
Cash and Cash Equivalents	\$ 1,025,074	\$ 843,716
Accounts Receivable, net	2,273	203
Total Current Assets	1,027,347	843,919
Fixed Assets		
Land		
Buildings & Equipment	936,766	936,766
Less: Accumulated Depreciation	(661,273)	(616,307)
Total Fixed Assets	275,493	320,459
Total Assets	1,302,840	1,164,378
Liabilities and Retained Earnings		
Current Liabilities		
Accounts Payable	30	261,187
Accrued Compensated Absences	12,783	13,486
Refundable Deposits	2,387	2,962
Accrued Payroll	5,286	
Sales Tax Payable	3,043	5,667
Total Current Liabilities	23,530	283,303
Long-Term Liabilities		
Landfill Postclosure Costs	52,000	56,000
Total Long-Term Liabilities	52,000	56,000
Total Liabilities	75,530	339,303
Retained Earnings	1,227,310	825,076
Total Liabilities and Fund Balance	\$ 1,302,840	\$ 1,164,378

Town of Mansfield
Solid Waste Disposal Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2022
(with comparative totals for December 31, 2021)

	Budget		Percent of	
	2022/23	2023	Adopted	2022
			Budget	
Revenues				
Garbage Collection Fees	\$ 1,218,000	\$ 699,565	57%	\$ 627,270
Transfer Station Fees	134,600	62,096	46%	63,448
Sale of Recyclables	5,000	2,361	47%	3,275
Scrap Metals	17,000	14,058	83%	10,453
Other Revenues	8,250	28,117	341%	6,413
Fee Waivers	1,000	1,772	177%	1,205
Total Revenues	1,383,850	807,970	58%	712,063
Expenditures				
Salaries & Benefits	288,650	143,732	50%	128,702
Contract Pickup	625,490	224,283	36%	376,931
Hauler's Tipping Fees	247,340	78,392	32%	140,570
Equipment - Rolling Stock				
Equipment Parts/Repair	5,000	2,051	41%	-
Mansfield Tipping Fees	52,860	23,574	45%	35,575
Supplies & Services	73,510	19,304	26%	19,082
Recycle Cost	20,250	12,332	61%	14,741
Hazardous Waste	28,920	-	0%	520
Depreciation Expense	45,440	22,721	50%	23,197
Energy	3,000	628	21%	633
Trucking Fee	3,360	-	0%	-
Transfer Out to Capital Projects				
Total Expenditures	1,393,820	527,016	38%	739,950
Net Income (Loss)	(9,970)	280,954		(27,887)
Retained Earnings, July 1	946,356	946,356		852,963
Retained Earnings, Dec 31	\$ 936,386	\$ 1,227,310		\$ 825,076

Town of Mansfield
Health Insurance Fund
Balance Sheet
December 31, 2022
(with comparative totals for December 31, 2021)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and cash equivalents	\$ <u>4,888,536</u>	\$ <u>5,596,690</u>
Total Assets	<u><u>4,888,536</u></u>	<u><u>5,596,690</u></u>
Liabilities and Fund Equity		
Liabilities		
Accrued Medical Claims	592,000	379,000
Deferred Revenue	4,000	4,000
Accrued Payroll	908	-
Accounts Payable	<u>8,250</u>	<u>39,696</u>
Total Liabilities	<u>605,158</u>	<u>422,696</u>
Fund Balance		
Fund Balance - Available	<u>4,283,378</u>	<u>5,173,994</u>
Total Fund Balance	<u>4,283,378</u>	<u>5,173,994</u>
Total Liabilities and Fund Balance	<u><u>\$ 4,888,536</u></u>	<u><u>\$ 5,596,690</u></u>

**Town of Mansfield
Health Insurance Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2022
(with comparative totals for December 31, 2021)**

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
Revenues				
Premium Income	\$ 8,548,900	\$ 4,233,121	50%	\$ 4,283,289
Interest Income	1,000	39,728	3973%	1,293
Total Revenues	<u>8,549,900</u>	<u>4,272,849</u>	50%	<u>4,284,582</u>
Expenditures				
Medical claims	7,740,840	3,714,600	48%	3,921,091
Administrative expenses	380,780	231,306	61%	240,158
H.S.A Contributions	568,100	123,675	22%	108,501
Employee Wellness Program	60,550	20,002	0%	21,061
Payment in lieu of Insurance	147,480	122,141	83%	99,137
Payroll	112,201	53,733	48%	50,865
Medical Supplies	12,000	5,101	43%	7,195
Consultants	80,000	31,489	39%	46,518
Total Expenditures	<u>9,101,951</u>	<u>4,302,047</u>	47%	<u>4,494,525</u>
Excess (Deficiency) of Revenues	(552,051)	(29,198)		(209,943)
Fund Balance, July 1	<u>4,312,576</u>	<u>4,312,576</u>		<u>5,383,937</u>
Fund Balance plus Cont. Capital, Dec. 31	<u>\$ 3,760,525</u>	<u>\$ 4,283,378</u>		<u>\$ 5,173,994</u>

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

MONTH	FY13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	10 Yr. Average FY '14-'23	5 Yr. Average FY'19-'23
JULY	548,338	726,844	670,831	624,986	635,511	677,762	575,187	502,340	732,174	569,075	626,305	611,308
AUGUST	571,304	642,551	543,358	559,616	693,352	637,797	463,354	530,591	653,217	751,555	604,670	607,303
SEPTEMBER	438,160	807,550	585,211	526,981	580,713	448,658	368,849	619,654	710,554	660,473	574,680	561,638
OCTOBER	480,679	804,719	601,860	730,529	626,574	492,678	553,772	516,687	629,239	590,303	602,704	556,536
NOVEMBER	532,440	699,223	636,890	593,143	494,144	625,036	747,715	677,537	883,643	646,278	653,605	716,042
DECEMBER	488,762	962,302	591,806	818,113	706,518	552,194	748,345	701,516	753,094	684,752	700,740	687,980
JANUARY	684,680	204,233	662,815	634,365	560,142	491,801	453,346	372,145	450,816		501,594	442,027
FEBRUARY	678,239	916,556	672,054	495,084	581,428	445,958	505,938	312,376	423,500		559,015	421,943
MARCH	618,690	1,077,897	703,019	583,507	523,374	460,640	696,515	515,316	572,469		639,048	561,235
APRIL	588,271	703,022	768,447	484,549	525,605	501,553	294,909	479,421	434,756		531,170	427,660
MAY	522,070	509,140	566,735	457,160	554,640	647,507	295,561	692,937	821,163		562,990	614,292
JUNE	595,866	648,834	614,551	484,562	776,142	550,778	426,388	552,351	618,063		585,282	536,895
ANNUAL TOTAL	6,747,500	8,702,872	7,617,578	6,992,596	7,258,143	6,532,362	6,129,879	6,472,871	7,682,688	3,902,436	6,803,893	6,144,047
MONTHLY AVG	562,292	725,239	634,798	582,716	604,845	544,364	510,823	539,406	640,224	650,406	599,511	577,045
% OF INCREASE	7.7%	29.0%	-12.5%	-8.2%	3.8%	-10.0%	-6.2%	5.6%	18.7%	1.6%	2.96%	1.9%

**Town of Mansfield
Workers' Compensation Fund
Balance Sheet
December 31, 2022**
(with comparative totals for December 31, 2021)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and Cash Equivalents	\$ 150,050	\$ 120,836
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u><u>150,050</u></u>	<u><u>120,836</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Retained Earnings	<u>150,050</u>	<u>120,836</u>
Total Liabilities and Fund Balance	<u><u>\$ 150,050</u></u>	<u><u>\$ 120,836</u></u>

Town of Mansfield
Workers' Compensation Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2022
(with comparative totals for December 31, 2021)

	<u>Budget</u> <u>2022/23</u>	<u>2023</u>	<u>Percent of</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u>
Revenues				
Premium Income	\$ 475,800	\$ 237,900	50%	\$ 217,475
CIRMA Equity Distribution	<u>-</u>	<u>-</u>		
Total Revenues	<u>475,800</u>	<u>237,900</u>	50%	<u>217,475</u>
Expenditures				
Workers' Compensation Insurance	<u>465,000</u>	<u>330,357</u>	71%	<u>269,135</u>
Total Expenditures	<u>465,000</u>	<u>330,357</u>	71%	<u>269,135</u>
Net Income (Loss)	10,800	(92,457)		(51,660)
Retained Earnings, July 1	<u>242,507</u>	<u>242,507</u>		<u>172,495</u>
Retained Earnings, Dec 31	<u>\$ 253,307</u>	<u>\$ 150,050</u>		<u>\$ 120,835</u>

**Town of Mansfield
Management Services Fund
Balance Sheet
December 31, 2022**
(with comparative totals for December 31, 2021)

	<u>2023</u>	<u>2022</u>
Current Assets		
Cash and Cash Equivalents	\$ 1,134,917	\$ 1,307,724
Due From Region/Town	-	-
Accounts Receivable, net	-	-
	<u>1,134,917</u>	<u>1,307,724</u>
Fixed Assets		
Land	145,649	145,649
Buildings	226,679	226,679
Office Equipment	2,763,683	2,790,160
Construction in Progress	208,710	139,000
Less: Accumulated Depreciation	<u>(2,112,876)</u>	<u>(2,053,840)</u>
	<u>1,231,845</u>	<u>1,247,649</u>
Total Assets	<u>\$ 2,366,763</u>	<u>\$ 2,555,373</u>
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	22,994	56,188
Accrued Payroll	29,341	-
Due to Internal Service Fund	-	-
	<u>52,335</u>	<u>56,188</u>
Equity		
Contributed Capital	146,000	146,000
Retained Earnings	<u>2,168,428</u>	<u>2,353,185</u>
	<u>2,314,428</u>	<u>2,499,185</u>
Total Liabilities and Fund Balance	<u>\$ 2,366,763</u>	<u>\$ 2,555,373</u>

**Town of Mansfield
Management Services Fund
Statement of Revenues, Expenditures
and Changes in Retained Earnings
December 31, 2022
(with comparative totals for December 31, 2021)**

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
Revenues				
Copier Service Fees	\$ 180,500	\$ 89,772	49.7%	\$ 91,142
Communication Service Fees	215,691	107,788	50.0%	109,717
Energy Service Fees	1,406,671	687,280	48.9%	723,670
Postage Fees	45,000	21,802	48.4%	26,935
Shared Finance Fees	1,039,074	523,040	50.3%	479,460
Shared Info. Technology Fees	768,712	385,812	50.2%	388,685
Rent Telecom Towers	270,225	138,872	51.4%	95,225
Universal Services Fund	-	-		
Total Revenues	<u>3,925,873</u>	<u>1,954,366</u>		<u>1,914,833</u>
Expenditures				
Salaries & Benefits	1,677,892	796,372	47.5%	739,084
Repairs & Maintenance	59,510	4,073	6.8%	68,664
Professional & Technical	199,240	98,862	49.6%	91,138
System Support	167,240	111,514	66.7%	113,574
Copier Maintenance Fees	85,000	86,482	101.7%	
Communication Equipment	19,890	1,250	6.3%	2,307
Supplies and Software Licensing	409,257	124,629	30.5%	163,102
Equipment	143,103	20,361	14.2%	109,193
Energy	1,415,915	660,804	46.7%	553,337
Postage	41,100	18,234	44.4%	14,855
Miscellaneous	11,000	51,108	464.6%	4,485
Sub-Total Expenditures	<u>4,229,147</u>	<u>1,973,690</u>	46.7%	<u>1,859,739</u>
Depreciation	117,428	70,183	59.8%	70,788
Equipment Capitalized	-	-		-
Total Expenditures	<u>4,346,575</u>	<u>2,043,873</u>	47.0%	<u>1,930,527</u>
Net Income (Loss)	(420,702)	(89,507)		(15,694)
Retained Earnings, July 1	<u>2,403,936</u>	<u>2,403,936</u>		<u>2,514,879</u>
Retained Earnings, Dec. 31	<u>\$ 1,983,234</u>	<u>\$ 2,314,429</u>		<u>\$ 2,499,185</u>

**Town of Mansfield
Transit Services Fund
Balance Sheet
December 31, 2022**

	<u>Intermodal Center 2023</u>	<u>WRTD 2023</u>	<u>Total 2023</u>
Assets			
Cash and Cash Equivalents	\$ 162,055	\$ 36,730	\$ 198,785
Accounts Receivable	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>162,055</u>	<u>36,730</u>	<u>198,785</u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance	<u>162,055</u>	<u>36,730</u>	<u>198,785</u>
Total Liabilities and Fund Balance	<u>\$ 162,055</u>	<u>\$ 36,730</u>	<u>\$ 198,785</u>

**Town of Mansfield
Transit Services Fund - Combined
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2022**

	<u>Intermodal Center 2023</u>	<u>WRTD 2023</u>	<u>Total 2023</u>
Revenues			
Rental Income	\$ 7,002	\$ -	\$ 7,002
Total Revenues	<u>7,002</u>	<u>-</u>	<u>7,002</u>
Expenditures			
Salaries & Benefits	-	-	-
Professional & Technical Services	58	-	58
Other Purchased Services	419	-	419
Office Supplies	-	-	-
Energy	-	-	-
Other General Expense	608	-	608
WRTD - Dial-A-Ride	-	20,411	20,411
WRTD - Windham Reg Transit District	-	37,107	37,107
WRTD - Pre-Paid Fare	-	202	202
WRTD - Disable Transport	-	10,131	10,131
Total Expenditures	<u>1,086</u>	<u>67,849</u>	<u>68,935</u>
Operating Transfers			
Transfer In - General Fund	<u>4,500</u>	<u>70,500</u>	<u>75,000</u>
Total Operating Transfers	<u>4,500</u>	<u>70,500</u>	<u>75,000</u>
Excess (Deficiency) of Revenues	10,416	2,651	13,067
Fund Balance, July 1	<u>151,638</u>	<u>34,080</u>	<u>185,718</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 162,055</u>	<u>\$ 36,730</u>	<u>\$ 198,785</u>

**Town of Mansfield
Cemetery Fund
Balance Sheet
December 31, 2022**
(with comparative totals for December 31, 2021)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and Cash Equivalents	\$ 30,259	\$ 26,702
Investments	<u>201,520</u>	<u>252,462</u>
Total Assets	<u><u>231,779</u></u>	<u><u>279,165</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>9,555</u>
Total Liabilities	<u>-</u>	<u>9,555</u>
Fund Balance		
Reserve for Perpetual Care	250,000	250,000
Reserve for Non-Expendable Trust	1,200	1,200
Unreserved	<u>(19,421)</u>	<u>18,410</u>
Total Fund Balance	<u>231,779</u>	<u>269,610</u>
Total Liabilities and Fund Balance	<u><u>\$ 231,779</u></u>	<u><u>\$ 279,165</u></u>

**Town of Mansfield
Cemetery Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2022**
(with comparative totals for December 31, 2021)

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
Revenues				
Dividend/Investment Income	\$ 3,500	\$ 3,036	87%	\$ 1,732
State Grant		3,332		
Unrealized Gain/Loss on Investments		(17,264)		1,106
Sale of Plots	<u>3,000</u>	<u>6,575</u>	219%	<u>3,100</u>
Total Revenues	<u>6,500</u>	<u>(4,320)</u>	-66%	<u>5,938</u>
Operating Transfers				
Transfer from General Fund	<u>26,500</u>	<u>13,250</u>	50%	<u>11,250</u>
Total Operating Transfers	<u>26,500</u>	<u>13,250</u>	50%	<u>11,250</u>
Total Rev & Oper Transfers	<u>33,000</u>	<u>8,930</u>	27%	<u>17,188</u>
Expenditures				
Salaries	6,600	2,274	34%	2,453
Cemetery Maintenance	13,500	0	0%	11,612
Mowing Service	<u>16,500</u>	<u>3,690</u>	22%	<u>14,455</u>
Total Expenditures	<u>36,600</u>	<u>5,964</u>	16%	<u>28,520</u>
Excess (Deficiency) of Revenues	(3,600)	2,966		(11,332)
Fund Balance, July 1	<u>228,813</u>	<u>228,813</u>		<u>280,942</u>
Fund Balance, Dec 31	<u>\$ 225,213</u>	<u>\$ 231,779</u>		<u>\$ 269,610</u>

**TOWN OF MANSFIELD
INVESTMENT POOL
AS OF DECEMBER 31, 2022**

	MARKET VALUE JUN 30, 2022	MARKET VALUE SEP 30, 2022	MARKET VALUE DEC 31, 2022	MARKET VALUE MAR 31, 2023	MARKET VALUE JUN 30, 2023	FISCAL 22/23 CHANGE IN VALUE	
<u>BOND FUNDS:</u>							
<u>T. ROWE PRICE</u>							
U.S. TREASURY LONG	97,313.37	87,616.08	86,662.30			(9,697.29)	-10%
<u>VANGUARD INVESTMENTS</u>							
GNMA FUND	118,434.17	112,455.77	114,858.00			(5,978.40)	-5%
TOTAL BOND FUNDS	215,747.54	200,071.85	201,520.30			(15,675.69)	
TOTAL INVESTMENTS	215,747.54	200,071.85	201,520.30			(15,675.69)	
	ok						
		(15,675.69)	1,448.45				

Eastern Highlands Health District
General Fund
Balance Sheet
December 31, 2022
(with comparative totals for December 31, 2021)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and Cash Equivalents	\$ 664,965	\$ 762,733
Accounts Receivable	<u>377</u>	<u>377</u>
Total Assets	<u><u>665,343</u></u>	<u><u>763,111</u></u>
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>21,432</u>	<u>876</u>
Total Liabilities	<u>21,432</u>	<u>876</u>
Fund Balance	<u>643,911</u>	<u>762,235</u>
Total Liabilities and Fund Balance	<u><u>\$ 665,343</u></u>	<u><u>\$ 763,111</u></u>

**Eastern Highlands Health District
General Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2022
(with comparative totals for December 31, 2021)**

	Adopted Budget 2022/23	Amended Budget 2022/23	Percent of Adopted Budget		
			2023	2022	
Revenues					
Member Town Contributions	\$ 464,620	\$ 451,502	\$ 232,312	50.0%	\$ 235,721
State Grants	206,500	206,500	206,500	100.0%	208,107
Septic Permits	48,950	48,950	31,635	64.6%	31,345
Well Permits	12,590	12,590	8,250	65.5%	7,000
Soil Testing Service	48,830	48,830	16,940	34.7%	24,930
Food Protection Service	82,500	82,500	9,617	11.7%	10,884
B100a Reviews	18,480	18,480	12,915	69.9%	11,620
Septic Plan Reviews	29,650	29,650	19,595	66.1%	20,785
Other Health Services	4,700	4,700	880	18.7%	871
Cosm Insp	6,800	6,800	5,525	81.3%	
Appropriation of Fund Balance	<u>38,577</u>	<u>17,360</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>
Total Revenues	<u>962,197</u>	<u>927,862</u>	<u>544,169</u>	<u>56.6%</u>	<u>551,262</u>
Expenditures					
Salaries & Wages	648,735	648,735	309,008	47.6%	269,207
Grant Deductions	(63,514)	(63,514)	(48,181)	75.9%	(41,807)
Benefits	254,536	220,201	106,593	41.9%	113,657
Miscellaneous Benefits	14,000	14,000	5,608	40.1%	4,785
Insurance	14,800	14,800	10,368	70.1%	10,329
Professional & Technical Services	17,745	17,745	19,216	108.3%	9,308
Vehicle Repairs & Maintenance	2,500	2,500	1,475	59.0%	1,017
Health Reg*Admin Overhead	31,320	31,320	15,660	50.0%	15,045
Other Purchased Services	29,975	29,975	26,344	87.9%	21,581
Other Supplies	5,500	5,500	2,395	43.5%	(7,297)
Equipment - Minor	<u>3,600</u>	<u>3,600</u>	<u>2,080</u>	<u>57.8%</u>	<u>3,355</u>
Total Expenditures	<u>959,197</u>	<u>924,862</u>	<u>450,567</u>	<u>47.0%</u>	<u>399,180</u>
Operating Transfers					
Transfer to CNR Fund	<u>3,000</u>	<u>3,000</u>	<u>125,000</u>	<u>0.0%</u>	<u>-</u>
Total Exp & Oper Trans	<u>962,197</u>	<u>927,862</u>	<u>575,567</u>	<u>59.8%</u>	<u>399,180</u>
Excess (Deficiency) of Revenues	-	-	(31,398)		152,082
Fund Balance, July 1	<u>675,309</u>	<u>675,309</u>	<u>675,309</u>		<u>610,152</u>
Fund Balance plus Cont. Capital, Dec.31	<u>\$ 675,309</u>	<u>\$ 675,309</u>	<u>\$ 643,911</u>		<u>\$ 762,235</u>

Eastern Highlands Health District
Capital Non-Recurring Fund
Balance Sheet
December 31, 2022
(with comparative totals for December 31, 2021)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and Cash Equivalents	\$ 231,230	\$ 125,980
Total Assets	<u>231,230</u>	<u>125,980</u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>231,230</u>	<u>125,980</u>
Total Liabilities and Fund Balance	<u>\$ 231,230</u>	<u>\$ 125,980</u>

**Eastern Highlands Health District
Capital Non-Recurring Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2022
(with comparative totals for December 31, 2021)**

	<u>2023</u>	<u>2022</u>
Revenues		
General Fund	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>
Operating Transfers		
General Fund	<u>125,000</u>	<u>-</u>
Total Operating Transfers	<u>125,000</u>	<u>-</u>
Total Rev & Oper Trans	<u>125,000</u>	<u>-</u>
Expenditures		
Professional & Technical Services	-	-
Vehicles	23,882	-
Office Equipment	<u>-</u>	<u>-</u>
Total Expenditures	<u>23,882</u>	<u>-</u>
Excess (Deficiency) of Revenues	101,118	-
Fund Balance, July 1	<u>130,112</u>	<u>125,980</u>
Fund Balance plus Cont. Capital, Dec.31	<u>\$ 231,230</u>	<u>\$ 125,980</u>

Mansfield Downtown Partnership
Statement of Financial Position
December 31, 2022
(with comparative totals for December 31, 2021)

	2023	2022
Assets		
Cash & Cash Equivalents	\$ 436,010	\$ 427,287
Accounts Receivable	-	-
Total Assets	436,010	427,287
Liabilities		
Accrued Payroll	5,806	
Accounts Payable	8	9,889
Due to Mansfield	-	-
Total Liabilities	5,813	9,889
Fund Balance		
Contributed Capital	51,440	51,440
Unreserved	378,756	365,959
Total Fund Balance	430,197	417,399
Total Liabilities and Fund Balance	\$ 436,010	\$ 427,287

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

Revenues	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	50% Actual Dec. 31	Percent of Adopted Budget
Intergovernmental												
Mansfield General Fund/CNR	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 80,000	50%
UConn	125,000	125,000	125,000	125,000	132,000	132,000	150,000	150,000	150,000	160,000	160,000	100%
Event Fees	-	-	-	-	20,000	-	-	-	-	-	-	-
Charges for Services	19,680	15,490	19,645	16,673	22,000	22,000	33,000	40,000	40,000	40,000	20,000	50%
Membership Fees	269,680	265,490	269,645	266,673	18,115	16,110	11,910	15,515	16,200	10,000	1,465	15%
Total Revenues					324,115	302,110	344,910	355,515	# 356,200	370,000	261,465	71%
Operating Expenditures												
Town Square Contribution	100,000	-	-	-	-	-	-	-	-	-	-	-
Salaries and Benefits	188,736	196,111	209,272	214,666	232,268	233,574	265,156	285,673	286,437	304,807	152,005	50%
Professional & Technical	22,937	15,909	21,969	28,845	22,280	21,175	12,480	28,634	41,310	17,975	15,287	85%
Office Rental	9,344	12,660	13,230	13,200	13,464	13,464	13,728	13,728	14,004	14,004	7,002	50%
Insurance	2,950	3,780	3,900	4,017	4,031	736	3,827	2,904	3,899	4,025	4,208	105%
Purchased Services	9,253	9,625	11,505	9,714	14,315	12,276	10,198	13,174	14,809	15,539	7,868	51%
Supplies & Services	3,768	644	1,280	1,277	679	640	573	816	631	750	363	48%
Contingency	-	-	-	-	-	-	-	-	-	2,500	-	-
Total Operating Expenditures	336,989	238,730	261,156	271,719	287,037	281,865	305,962	344,929	# 361,090	359,600	186,732	52%
Operating Income/(Loss)	(67,309)	26,760	8,489	(5,046)	37,078	20,245	38,948	10,586	(4,890)	10,400	74,733	
Fund Balance, July 1	290,603	223,294	250,054	258,543	253,497	290,575	310,820	349,768	360,353	355,464	355,464	
Fund Balance, End of Period	\$ 223,294	\$ 250,054	\$ 258,543	\$ 253,497	\$ 290,575	\$ 310,820	\$ 349,768	\$ 360,353	\$ 355,464	\$ 365,864	\$ 430,196	
Contribution Recap												
Mansfield	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 80,000	
UConn	125,000	125,000	125,000	125,000	132,000	132,000	150,000	150,000	150,000	160,000	160,000	
Total Contributions	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 264,000	\$ 264,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 320,000	\$ 240,000	

270 Fund Analysis

12/31/2022

Activity	Responsible	Balance 7/1/2022	Revenues	Expenditures	Balance 12/31/2022
Goodwin Bequest	Town Manager/Council	5,769.68			5,769.68
Mansfield Uniform Shirts	T. Smith	34.45			34.45
Election Grants	S. Chaine	-	4,796.02		4,796.02
Historic Document Preservation	S. Chaine	21,298.76	10,176.00	(3,652.78)	27,821.98
Property Revaluation	C. Trahan	85,583.18	12,500.00		98,083.18
Neuter Assist/Education Fund	N. Nielsen	1,193.21	27.00		1,220.21
Animal Shelter Donations	N. Nielsen	887.62			887.62
Mansfield Fire Donations	F. Mitchell	6,812.36	1,297.00		8,109.36
Ambulance Services	F. Mitchell	-	330,477.15	(45,513.95)	284,963.20
FM Global Fire Prevention Grant	F. Mitchell	24.81			24.81
Corona Virus Relief PT 2	C. Trahan	3,185.86			3,185.86
Permitting/Enforcement Software	M. Ninteau/L.Painter	38,093.58	7,396.50		45,490.08
Maintenance-Sale of property	A. Corsen	4,268.50			4,268.50
Police Donations	Sgt Merrill	100.00			100.00
Town Square Activities	C. vanZelm	9,141.43	612.00	(3,537.75)	6,215.68
Downtown Partnership	C. vanZelm	2,799.17	1,500.00	(2,831.66)	1,467.51
MDP - Festival on the Green	C. vanZelm	25,101.61	11,225.00	(14,887.08)	21,439.53
Holiday DUI Enforcement	Sgt Merrill	(3,516.63)	36,091.50	(23,807.81)	8,767.06
Neighborhood Assist.Act-Energy	L. Painter	96.47			96.47
Neighborhood Assist.Act-Water Harvesting	L. Painter	36,144.71			36,144.71
Click It or Ticket Program	Sgt Merrill	607.84			607.84
Special Events - Private Duty	C. vanZelm	9,816.56	2,400.00	(2,703.10)	9,513.46
Town Square Concert Series	C. vanZelm	9,133.53	2,500.00	(7,659.00)	3,974.53
Paterson Square Events	C. vanZelm	46.61	50.00	(306.95)	(210.34)
Beautification Committee	Town Manager	420.65			420.65
Mansfield Bike Tour	C. vanZelm	7,472.07			7,472.07
Elderly Disabled Responsive Transp	P. Schneider	3,466.12	21,112.00	(8,342.84)	16,235.28
Nature's Medicine	C. vanZelm	70,032.49		(4,950.00)	65,082.49
ACHIEVE	R. Miller	406.47			406.47
Mansfield Holiday Fund - Key Bank	P. Schneider	550.00			550.00
Children's Grief Group	P. Schneider	695.43			695.43
Holiday Fund	P. Schneider	62,602.73	12,002.35		74,605.08
Camperships	P. Schneider	12,913.93			12,913.93
Rec. Program Scholarship Fund	J. O'Keefe	7,739.82	153.00		7,892.82
Local Prevention Council Grant-SERAC	P. Schneider	427.81	4,542.00	800.00	5,769.81
SERAC-Mini Opiod Grant PT2 19/20	P. Schneider	63.81			63.81
General Services - Special Needs	P. Schneider	16,049.31	535.00	(13,874.15)	2,710.16
Senior Programs	P. Schneider	10,677.48	22,758.64	(14,920.52)	18,515.60
TVCCA Senior Nutrition	P. Schneider	20.00			20.00
Senior Ctr Veteran's Day	P. Schneider	1,633.50	120.00	(1,769.85)	(16.35)
Senior Ctr - Herrmann Trust	P. Schneider	200.47			200.47
Senior Newsletter	P. Schneider	2,429.63	468.00	(392.90)	2,504.73
Senior Center Café & Library	P. Schneider	12,344.78	449.70	(1,420.25)	11,374.23
Youth Services Prog-MASP/SERAC Donation	P. Schneider	4,636.42	750.00		5,386.42
2020 Farm Viability Grant - HS	P. Schneider	5,806.76	1,525.00		7,331.76
Friends of Library	L. McDonough	11,109.61	10.00	(1,914.61)	9,205.00
Hall Bequest - Mansfield Public Library	L. McDonough	5,093.79			5,093.79
Hall Bequest - Doris Davis Garden	L. McDonough	8,071.88			8,071.88
Library Re-Sale/Contribution	L. McDonough	7,795.48	1,332.00	(875.00)	8,252.48
Library Connection Technology Grant	L. McDonough	3,558.14	2,168.71	(2,171.79)	3,555.06
IMLS ARPA 2021-2022	L. McDonough	-			-
Community Center - Teen Center	J. O'Keefe	14.34			14.34
Land Protection Program	S. Chaine	7,886.26	2,034.00		9,920.26
Comm Ctr Accessibility	J. O'Keefe	36.82			36.82
Mansfield Community Playground	J. O'Keefe	3.36			3.36
Bicentennial Pond Trail Design	J. O'Keefe	699.85			699.85
Mansfield Dog Park	J. O'Keefe	313.25			313.25
Gawlicki Family Foundation - MCC	J. O'Keefe	556.70			556.70
Community School of the Arts	J. O'Keefe	3,651.41			3,651.41
Comm Enrichment Grant-TLGV	L. Painter	2,995.59			2,995.59
MCC Before After Care Program	J. O'Keefe	3,500.00			3,500.00
CT Association for the Gifted	S. Patwa	86.93			86.93

270 Fund Analysis

12/31/2022

		Balance			Balance
Activity	Responsible	7/1/2022	Revenues	Expenditures	12/31/2022
Goodwin Special Ed Donations	P. Dart	1,140.00			1,140.00
MMS Summer School Program	P. Dart	6,722.00	7,000.00	(14,259.80)	(537.80)
Oak Grove School	P. Dart	5,663.74	7,500.00	(6,252.36)	6,911.38
CT Writing Project	P. Dart	464.98			464.98
Enriching Student Achievement	P. Dart	103,004.33		(1,189.40)	101,814.93
Goodwin Donations	P. Dart	995.27			995.27
Southeast School Donations	P. Dart	142.73			142.73
Mohegan Tribe Grant MMS	P. Dart	1,228.06		(57.81)	1,170.25
Special Education Grants/Tuition	S. Patwa/CT	653,906.20	32,865.80	(1,379.04)	685,392.96
Preschool Tuition	S. Patwa/CT'	51,592.34			51,592.34
Crepeau MMS Spec. ED.	S. Patwa/CT	991.40			991.40
Early Childhood Fund	P. Schneider	979.35			979.35
Goodwin Greenhouse Fund	P. Dart	205.12			205.12
Mohegan Tribe Challenge	P. Dart	360.12			360.12
Graustein Memorial Fund	P. Schneider	8.55			8.55
MPS Birthday Book Buddies	P. Dart	5,587.66			5,587.66
Tim Quinn Music Program	P. Dart	121.77			121.77
Mary Turcotte Fund	P. Dart	855.00			855.00
CAS Foundation-Endowment/Flanagan Grant	P. Dart	140.00			140.00
Southeast Buddy Bench	P. Dart	227.77			227.77
NE Dairy & Food Council Grant	P. Dart	133.54			133.54
Rachel Leclerc Spec. Education Fund	P. Dart	962.86			962.86
New Mansfield Elem -MASP Donation	P. Dart	40,000.00			40,000.00
Suzuki	P. Dart	21,242.51		(5,560.46)	15,682.05
Dorothy C. Goodwin Program	P. Dart	554.90			554.90
School Use Fund (62609)	P. Dart	9,455.16	117.00		9,572.16
Town Square	C. vanZelm	12,665.73			12,665.73
Recycle CT Foundation Grant	V. Walton	6.19			6.19
MLK Mural Project	Town Manager	0.04			0.04
Ossen Foundation Farm Grant	P. Schneider	6,396.77		(6,373.92)	22.85
Superintendent Retirement Party	P. Dart	(2,505.10)	2,013.50	(2,013.50)	(2,505.10)
		1,455,835.39	540,504.87	(191,818.28)	1,804,521.98

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

	19/20	20/21	21/22	22/23	23/24	24/25
	Actual	Actual	Actual	Projected	Projected	Projected
Revenues:						
Bond Premium			\$ 686,960			
Interest on Unspent Balance						
Total Revenues	-	-	686,960	-	-	-
Operating Transfers In - General Fund	410,250	700,000	730,000	1,361,390	1,600,000	1,750,000
Operating Transfers In - Board of Education	75,000					
Operating Transfers In - Sewer Oper Fund	310,709	251,250	243,750	236,250	228,750	221,250
Total Revenues and Operating Transfers In	795,959	951,250	1,660,710	1,597,640	1,828,750	1,971,250
Expenditures:						
Interest - Notes				171,900		
Principal Retirement - GOB 2011 & 2019	585,000	585,000	585,000	585,000	1,185,000	1,387,000
Interest - GOB 2011 & 2019	317,267	295,375	270,523	825,786	971,517	914,938
Issuance Costs (Notes & Bonds)		500	90,164	50,000		
Total Expenditures	902,267	880,875	945,687	1,632,686	2,156,517	2,301,938
Revenues and Other Financing Sources Over/(Under) Expend	(106,308)	70,375	715,023	(35,046)	(327,767)	(330,688)
Fund Balance, July 1	166,679	60,371	130,746	845,769	810,723	482,956
Fund Balance, June 30	<u>\$ 60,371</u>	<u>\$ 130,746</u>	<u>\$ 845,769</u>	<u>\$ 810,723</u>	<u>\$ 482,956</u>	<u>\$ 152,268</u>

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

	<u>25/26</u> <u>Projected</u>	<u>26/27</u> <u>Projected</u>	<u>27/18</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>
Revenues:						
Bond Premium						
Interest on Unspent Balance						
Total Revenues	-	-	-	-	-	-
Operating Transfers In - General Fund	1,900,000	1,790,000	1,760,000	1,760,000	1,750,000	1,675,000
Operating Transfers In - Board of Education						
Operating Transfers In - Sewer Oper Fund	213,750	209,250	204,750	200,250	195,750	191,250
Total Revenues and Operating Transfers In	2,113,750	1,999,250	1,964,750	1,960,250	1,945,750	1,866,250
Expenditures:						
Interest - Notes						
Principal Retirement - GOB 2011 & 2019	1,367,000	1,216,000	1,216,000	1,321,000	1,321,000	1,321,000
Interest - GOB 2011 & 2019	847,787	788,738	735,238	671,688	613,037	554,388
Issuance Costs (Notes & Bonds)						
Total Expenditures	2,214,787	2,004,738	1,951,238	1,992,688	1,934,037	1,875,388
Revenues and Other Financing Sources Over/(Under) Expend	(101,037)	(5,488)	13,512	(32,438)	11,713	(9,138)
Fund Balance, July 1	152,268	51,231	45,743	59,255	26,817	38,530
Fund Balance, June 30	\$ 51,231	\$ 45,743	\$ 59,255	\$ 26,817	\$ 38,530	\$ 29,392

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

	<u>31/32</u> <u>Projected</u>	<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>
Revenues:						
Bond Premium						
Interest on Unspent Balance						
Total Revenues	-	-	-	-	-	-
Operating Transfers In - General Fund	1,675,000	1,685,000	1,640,000	1,620,000	1,580,000	1,550,000
Operating Transfers In - Board of Education						
Operating Transfers In - Sewer Oper Fund	186,750	182,250	177,750	173,250	168,750	164,250
Total Revenues and Operating Transfers In	1,861,750	1,867,250	1,817,750	1,793,250	1,748,750	1,714,250
Expenditures:						
Interest - Notes						
Principal Retirement - GOB 2011 & 2019	1,371,000	1,421,000	1,421,000	1,442,000	1,442,000	1,467,000
Interest - GOB 2011 & 2019	497,747	446,607	393,467	348,988	303,757	258,528
Issuance Costs (Notes & Bonds)						
Total Expenditures	1,868,747	1,867,607	1,814,467	1,790,988	1,745,757	1,725,528
Revenues and Other Financing Sources Over/(Under) Expend	(6,997)	(357)	3,283	2,262	2,993	(11,278)
Fund Balance, July 1	29,392	22,395	22,038	25,321	27,583	30,576
Fund Balance, June 30	<u>\$ 22,395</u>	<u>\$ 22,038</u>	<u>\$ 25,321</u>	<u>\$ 27,583</u>	<u>\$ 30,576</u>	<u>\$ 19,298</u>

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

	<u>37/38</u>	<u>38/39</u>
	<u>Projected</u>	<u>Projected</u>
Revenues:		
Bond Premium		
Interest on Unspent Balance		
Total Revenues	-	-
Operating Transfers In - General Fund	1,533,300	1,480,000
Operating Transfers In - Board of Education		
Operating Transfers In - Sewer Oper Fund	159,570	154,870
Total Revenues and Operating Transfers In	1,692,870	1,634,870
Expenditures:		
Interest - Notes		
Principal Retirement - GOB 2011 & 2019	1,467,000	1,468,000
Interest - GOB 2011 & 2019	211,839	164,861
Issuance Costs (Notes & Bonds)		
Total Expenditures	1,678,839	1,632,861
Revenues and Other Financing Sources Over/(Under) Expend	14,031	2,009
Fund Balance, July 1	19,298	33,329
Fund Balance, June 30	<u>\$ 33,329</u>	<u>\$ 35,338</u>

**Town of Mansfield
Serial Bonds Summary
Schools and Town
as of December 31, 2022**

	Schools	Town	Total
Balance at July 1, 2022	\$ 1,077,000	\$ 32,598,000	\$ 33,675,000
Issued During Period			
Retired During Period			
Balance at December 31, 2022	\$ 1,077,000	\$ 32,598,000	\$ 33,675,000

Changes in Bonds and Notes Outstanding

	Serial Bonds	BAN's	Promissory Note	Total
Balance at July 1, 2022	\$ 22,120,000	\$ 11,555,000	\$ -	\$ 33,675,000
Debt Issued				
Debt Retired				
Balance at December 31, 2022	\$ 22,120,000	\$ 11,555,000	\$ -	\$ 33,675,000

Description	Original Amount	Payment Date		Bonds	BAN's	Total
		P & I	I			
2011 Town General Oblig. Bond	1,485,000	3/15	9/15	422,500		422,500
2011 Town Sewer Purpose Bond	330,000	3/15	9/15	112,500		112,500
2011 School General Oblig. Bond	1,025,000	3/15	9/15	325,000		325,000
2019 Town General Oblig. Bond	482,000	3/1	9/1	408,000		408,000
2019 Town Sewer Purpose Bond	6,000,000	3/1	9/1	5,100,000		5,100,000
2019 School General Oblig. Bond	873,000	3/1	9/1	752,000		752,000
2022 Town General Purpose Obligation Bo	15,000,000	5/15	11/15	15,000,000		15,000,000
2022 Town Bond Anticipation Notes*	11,555,000	5/16			11,555,000	11,555,000
	\$ 36,750,000			\$ 22,120,000	\$ 11,555,000	\$ 33,675,000

**Town of Mansfield
Detail of Debt Outstanding
Schools and Town
As of December 31, 2022**

	Original Amount	Balance 12/31/22
Schools:		
Consists of -		
2011 General Obligation Bonds:		
MMS Heating Conversion	\$ 1,025,000	\$ 325,000
2019 General Obligation Bonds:		
MMS Gymnasium Renovation	873,000	752,000
2022 General Obligation Bonds		
Mansfield Elementary School & Middle School Ro	15,000,000	15,000,000
2022 Bond Anticipation Notes		
Mansfield Elementary School & Middle School Ro	11,555,000	11,555,000
Schools Outstanding Debt	28,453,000	27,632,000
Town:		
Consists of -		
2011 General Obligation Bonds:		
Community Center Air Conditioning	173,620	55,000
Hunting Lodge Road Bikeway	105,250	30,500
Salt Storage Shed	263,130	81,500
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	93,500
Various Equipment Purchases	93,000	-
Facility Improvements	40,000	-
Transportation Facility Improvements	130,000	43,000
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	119,000
2019 General Obligation Bonds:		
Open Space	482,000	408,000
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Design	330,000	112,500
2019 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Project	6,000,000	5,100,000
Town Outstanding Debt	8,297,000	6,043,000
Total Debt Outstanding	\$ 36,750,000	\$ 33,675,000

**Town of Mansfield
Summary of Investments
December 31, 2022**

Health Insurance Fund

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 12/31/22
State Treasurer	\$ 2,706,296	1.71%	Various	Various	\$
Total Accrued Interest @ 12/31/22					\$
Interest Received 7/1/22 - 12/31/22					<u>39,728</u>
Total Interest, Health Insurance Fund @ 12/31/22					<u>\$ 39,728</u>

All Other Funds

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 12/31/22
State Treasurer	\$ 38,295,681	1.71%	Various	Various	\$
Total Accrued Interest @ 12/31/22					\$
Interest Received 7/1/22 - 12/31/22					<u>609,131</u>
Total Interest, General Fund, 12/31/22					<u>\$ 609,131</u>

Town of Mansfield
Memo

DATE: January 10th, 2023
 To: Ryan Aylesworth, Town Manager
 Cherie Trahan, Interim Director of Finance
 From: Jerl Casey, Collector of Revenue
 Subject: Amounts and % of Collections for 07/01/2022 to 12/31/2022 comparable to 07/01/2021 to 12/31/2021 and 07/01/2020 to 12/31/2020

	GRAND LIST 2021	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 12/31/2022	% OPEN
RE	26,118,252.80	(31,586.50)	26,086,666.30	(16,328,119.64)	63%	9,758,546.66	37%
STORRS CENTER RE	3,608,277.60		3,608,277.60	(2,244,635.62)	62%	1,363,641.98	38%
PER	2,987,304.46	(14,200.82)	2,973,103.64	(1,745,566.54)	59%	1,227,537.10	41%
STORRS CENTER PP	106,600.38	(1,731.06)	104,869.32	(56,631.85)	54%	48,237.47	46%
MV	3,231,690.62	(76,300.01)	3,155,390.61	(2,907,270.43)	92%	248,120.18	8%
DUE	36,052,125.86	(123,818.39)	35,928,307.47	(23,282,224.08)	65%	12,646,083.39	35%
MVS							
TOTAL	36,052,125.86	(123,818.39)	35,928,307.47	(23,282,224.08)	65%	12,646,083.39	35%

PRIOR YEARS COLLECTION
July 1, 2021 to June 30 2022

Suspense Collections	1,783.15	Suspense Interest Less Fees	1,791.28
Prior Years Taxes	<u>138,105.84</u>	Interest and Lien Fees	<u>93,999.88</u>
	<u>139,888.99</u>		<u>95,791.16</u>

	GRAND LIST 2020	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 12/31/2021	% OPEN
RE	26,723,194.15	3,398.83	26,726,592.98	(17,354,857.16)	65%	9,371,735.82	35%
STORRS CENTER RE	3,787,332.12		3,787,332.12	(2,415,434.35)	64%	1,371,897.77	36%
PER	2,904,154.89	(7,237.20)	2,896,917.69	(1,689,770.93)	58%	1,207,146.76	42%
STORRS CENTER PP	107,377.57	-	107,377.57	(60,004.37)	56%	47,373.20	44%
MV	2,670,719.23	(30,554.77)	2,640,164.46	(2,432,348.40)	92%	207,816.06	8%
DUE	36,192,777.96	(34,393.14)	36,158,384.82	(23,952,415.21)	66%	12,205,969.61	34%
MVS							
TOTAL	36,192,777.96	(34,393.14)	36,158,384.82	(23,952,415.21)	66%	12,205,969.61	34%

PRIOR YEARS COLLECTION
July 1, 2021 to June 30 2022

Suspense Collections	3,363.86	Suspense Interest Less Fees	3,894.99
Prior Years Taxes	<u>130,381.32</u>	Interest and Lien Fees	<u>88,887.99</u>
	<u>133,745.18</u>		<u>92,782.98</u>

	GRAND LIST 2019	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 12/31/2020	% OPEN
RE	26,470,681.94	20,990.20	26,491,672.14	(16,971,910.81)	64%	9,519,761.33	36%
STORRS CENTER RE	3,491,302.22		3,491,302.22	(2,113,610.65)	61%	1,377,691.57	39%
PER	2,707,371.79	(7,131.44)	2,700,240.35	(1,573,092.86)	58%	1,127,147.49	42%
STORRS CENTER PP	23,758.82	-	23,758.82	(15,949.43)	67%	7,809.39	33%
MV	2,542,649.99	(31,640.19)	2,511,009.80	(2,267,680.70)	90%	243,329.10	10%
DUE	35,235,764.76	(17,781.43)	35,217,983.33	(22,942,244.45)	65%	12,275,738.88	34.9%
MVS							
TOTAL	35,235,764.76	(17,781.43)	35,217,983.33	(22,942,244.45)	65%	12,275,738.88	35%

PRIOR YEARS COLLECTION
July 1, 2020 to June 30 2021

Suspense Collections	1,493.44	Suspense Interest Less Fees	1,622.59
Prior Years Taxes	<u>174,677.68</u>	Interest and Lien Fees	<u>89,609.75</u>
	<u>176,171.12</u>		<u>91,232.34</u>

Notes: Tax collections are a on a par with 2020 and 2021 at this time. There were a few larger adjustments to RE and MV this fall. I believe the RE adjustment was due to a court or bankruptcy order and there seemed to a value issue with some of the MV accounts from July. Collections seem to be holding pretty steady

Mansfield Board of Education
Special Education Reserve Fund Running Balance
As of December 31, 2022

	July 1, Beg. Balance	Revenues	Usage	June 30, Ending Bal.	Net Actual (Usage)/Incr Budget Usage	
FY 2023/24 (Proposed)	\$ 735,495	\$ 30,000		\$ 765,495		
FY 2022/23 (Budget)	705,498	30,000		735,498	30,000	
FY 2021/22	597,655	113,518	(5,675)	705,498	107,843	
FY 2020/21	559,327	41,506	(3,178)	597,655	38,328	\$ (30,000)
FY 2019/20	522,823	41,983	(5,479)	559,327	36,504	-
FY 2018/19	343,035	191,836	(12,048)	522,823	179,788	(25,000)
FY 2017/18	350,714	97,321	(105,000)	343,035	(7,679)	(50,000)
FY 2016/17	413,527	76,187	(139,000)	350,714 ⁽¹⁾	(62,813)	(94,000)
FY 2015/16	295,591	235,936	(118,000)	413,527	117,936	(50,000)
FY 2014/15	506,406	257,185	(468,000)	295,591	(210,815)	(135,000)
FY 2013/14	467,929	271,477	(233,000)	506,406	38,477	(250,000)
FY 2012/13	573,063	257,693	(362,827)	467,929	(105,134)	(350,000)
FY 2011/12	646,181	306,801	(379,919)	573,063	(73,118)	(235,240)
FY 2010/11	556,703	262,047	(172,569)	646,181	89,478	(60,000)
FY 2009/10	283,273	273,430		556,703	273,430	
FY 2008/09	280,407	152,866	(150,000)	283,273	2,866	
FY 2007/08	168,129	112,278		280,407	112,278	

⁽¹⁾ Balance includes \$44,000 in reserves in the event Durham liquidated damages is contested as well as \$50,000 for the FY 17/18 budget.

Mansfield Board of Education
Special Education Trending Analysis
As of December 31, 2022

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Estimated 2022/23
Gross Revenues:				
State Agency & Excess Cost Grant	\$ 6,474	\$ 83,978	\$ -	\$ -
Medicaid Reimbursement	26,486	25,918	-	40,000
Title VIB Deduction	30,000	30,000	30,000	30,000
Reserve Fund	-	-	-	-
Total Revenues	<u>62,960</u>	<u>139,896</u>	<u>30,000</u>	<u>70,000</u>
Gross Expenditures:				
Outplacement Tuition	\$ 252,035	\$ 364,592	352,000	352,000
Transportation Costs	73,118	135,271	150,000	150,000
Instruction	1,635,547	1,727,780	1,837,530	1,837,530
Administration	309,686	322,701	339,120	339,120
Total Expenditures	<u>2,270,386</u>	<u>2,550,344</u>	<u>2,678,650</u>	<u>2,678,650</u>
Actual Net Income/(Cost)	<u>\$ (2,207,426)</u>	<u>\$ (2,410,448)</u>	<u>\$ (2,648,650)</u>	<u>\$ (2,608,650)</u>
Adopted Budget:				
Outplacement Tuition	152,000	177,000	352,000	352,000
Transportation Costs	120,000	70,000	120,000	120,000
Instruction	1,649,970	1,601,180	1,837,530	1,837,530
Administration	307,830	317,100	339,120	339,120
Net Budgeted Expenditures	<u>2,229,800</u>	<u>2,165,280</u>	<u>2,648,650</u>	<u>2,648,650</u>
Net Excess/(Shortage)	\$ 22,374	\$ (245,168)	\$ -	\$ 40,000
Budgetary Increase				

Town of Mansfield ~CT 54078~



TOWN OF MANSFIELD REVENUE SUMMARY BY SOURCE

FOR 2023 06

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
1005 Town General Fund						
4123 Accounting & Disbursements						
43348 Motor Vehicle Tax Reimburse	-228,580	0	-228,580	.00	-228,580.00	.0%
43351 Pilot - State Property	-10,471,300	0	-10,471,300	-8,243,673.65	-2,227,626.35	78.7%
43352 Pilot - Select Payment	-2,630,450	0	-2,630,450	-5,368,459.55	2,738,009.55	204.1%
43361 Pilot - Senior Housing	0	0	0	-809.60	809.60	100.0%
43371 Municipal Stabilization Grant	-661,280	0	-661,280	-661,283.00	3.00	100.0%
46101 Interest Income	-50,000	0	-50,000	-609,131.25	559,131.25	1218.3%
48817 Telecom Services Payment	-30,000	0	-30,000	.00	-30,000.00	.0%
48890 Other	-2,500	0	-2,500	-30.00	-2,470.00	1.2%
TOTAL Accounting & Disbursements	-14,074,110	0	-14,074,110	-14,883,387.05	809,277.05	105.8%
4125 Animal Control						
44222 Redemption/Release Fees	-2,760	0	-2,760	-2,725.00	-35.00	98.7%
44525 Animal Adoption Fees	-410	0	-410	-125.00	-285.00	30.5%
48824 Sale of Supplies	0	0	0	-3.00	3.00	100.0%
TOTAL Animal Control	-3,170	0	-3,170	-2,853.00	-317.00	90.0%
4131 Property Assessment						
43369 Veterans Reimb	-3,630	0	-3,630	-3,446.31	-183.69	94.9%
44106 Copies of Records	-110	0	-110	.00	-110.00	.0%
TOTAL Property Assessment	-3,740	0	-3,740	-3,446.31	-293.69	92.1%
4135 Revenue Collections						
41901 Current Year Levy	-35,472,496	0	-35,472,496	-23,218,930.15	-12,253,565.85	65.5%
41902 Prior Year Levy	-250,000	0	-250,000	-137,230.49	-112,769.51	54.9%
41903 Interest & Lien Fees	-170,000	0	-170,000	-93,991.43	-76,008.57	55.3%

Town of Mansfield ~CT 54078~



TOWN OF MANSFIELD REVENUE SUMMARY BY SOURCE

FOR 2023 06

	ORIGINAL ESTIM REV	ESTIM REV ADJUSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
41904 Motor Vehicle Supplement	-370,000	0	-370,000	-199,78	-369,800.22	.1%
41905 susp. Coll. Taxes - Trnsc.	-6,500	0	-6,500	-1,783.15	-4,716.85	27.4%
41906 Susp. Coll. Int. - Trnsc.	-7,500	0	-7,500	-1,791.28	-5,708.72	23.9%
41909 collection Fees	-18,750	0	-18,750	-7,980.00	-10,770.00	42.6%
43152 Payment in Lieu of Taxes	-4,940	0	-4,940	.00	-4,940.00	.0%
43362 Disability Exempt Reimb	-1,000	0	-1,000	-983.65	-16.35	98.4%
43394 Judicial Revenue Distribution	-1,800	0	-1,800	-1,935.00	135.00	107.5%
44106 Copies of Records	-10	0	-10	-68.50	58.50	685.0%
TOTAL Revenue Collections	-36,302,996	0	-36,302,996	-23,464,893.43	-12,838,102.57	64.6%
4143 Information Technology						
49928 School Cafeteria	-2,550	0	-2,550	-1,275.00	-1,275.00	50.0%
TOTAL Information Technology	-2,550	0	-2,550	-1,275.00	-1,275.00	50.0%
4147 Town Clerk						
41204 Conveyance Tax	-190,000	0	-190,000	-146,774.52	-43,225.48	77.2%
42241 Sport Licenses	-40	0	-40	-18.00	-22.00	45.0%
42261 Dog Licenses	-7,900	0	-7,900	-5,644.50	-2,255.50	71.4%
42271 Misc Licenses & Permits	-1,590	0	-1,590	-1,250.00	-340.00	78.6%
44102 Recording	-65,000	0	-65,000	-24,277.00	-40,723.00	37.3%
44106 Copies of Records	-19,880	0	-19,880	-4,984.50	-14,895.50	25.1%
44501 Vital Statistics	-12,000	0	-12,000	-6,424.00	-5,576.00	53.5%
TOTAL Town Clerk	-296,410	0	-296,410	-189,372.52	-107,037.48	63.9%
4153 Planning & Development						
42210 Subdivision Permits	-150	0	-150	.00	-150.00	0%
42211 Zoning/Special Permits	-20,000	0	-20,000	-24,860.00	4,860.00	124.3%
42212 ZBA Applications	-400	0	-400	-500.00	100.00	125.0%
42214 IWA Permits	-2,500	0	-2,500	-3,835.00	1,335.00	153.4%
42231 Adm. Cost Reimb-Permits	-200	0	-200	-122.00	-78.00	61.0%
44103 Zoning Regulations	-100	0	-100	-125.00	25.00	125.0%
48895 Consultant Fees Reimbursement	-40,000	0	-40,000	-56,558.00	16,558.00	141.4%
TOTAL Planning & Development	-63,350	0	-63,350	-86,000.00	22,650.00	135.8%

Town of Mansfield ~CT 54078~



TOWN OF MANSFIELD REVENUE SUMMARY BY SOURCE

FOR 2023 06

	ORIGINAL ESTIM REV	ESTIM REV ADJUSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
4201 Police Services						
43354 Circuit Court - State Tickets	-500	0	-500	-100.00	-400.00	20.0%
44201 Police Service	-44,200	0	-44,200	-2,497.89	-41,702.11	5.7%
45705 Town Prk Fines-Storrs Center	-8,000	0	-8,000	206.45	-8,206.45	-2.6%
45713 Nuisance Ordinance	-15,000	0	-15,000	-4,750.00	-10,250.00	31.7%
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%
TOTAL Police Services	-69,700	0	-69,700	-7,141.44	-62,558.56	10.2%
4207 Emergency Management						
43365 Emerg Mgmt Performance Grant	-12,900	0	-12,900	33,435.50	-46,335.50	-259.2%
TOTAL Emergency Management	-12,900	0	-12,900	33,435.50	-46,335.50	-259.2%
4213 Building Inspection						
42201 Building Permits	-160,000	0	-160,000	-317,575.26	157,575.26	198.5%
42232 Housing Code Permits	-175,000	0	-175,000	-108,140.50	-66,859.50	61.8%
42233 Housing Code Penalties	-1,000	0	-1,000	-200.00	-800.00	20.0%
42234 Landlord Registrations	-2,500	0	-2,500	-820.00	-1,680.00	32.8%
44044 Parking Plan Review Fee	-500	0	-500	-595.00	95.00	119.0%
44106 Copies of Records	-250	0	-250	-62.00	-188.00	24.8%
45711 Landlord Registration Penalty	-100	0	-100	.00	-100.00	.0%
45715 Ordinance Violation Penalty	-15,000	0	-15,000	-20,992.10	5,992.10	139.9%
TOTAL Building Inspection	-354,350	0	-354,350	-448,384.86	94,034.86	126.5%
4219 Fire Prevention						
42271 Misc Licenses & Permits	-200	0	-200	-60.00	-140.00	30.0%
44099 Fire Safety Code Fees	-20,000	0	-20,000	-5,589.30	-14,410.70	27.9%
TOTAL Fire Prevention	-20,200	0	-20,200	-5,649.30	-14,550.70	28.0%
4302 PW Admin/Super/Operations						

Town of Mansfield ~CT 54078~



TOWN OF MANSFIELD REVENUE SUMMARY BY SOURCE

FOR 2023 06

	ORIGINAL ESTIM REV	ESTIM REV ADJUSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
42223 Sewer Permits	-250	0	-250	.00	-250.00	.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	-5.00	-195.00	2.5%
44071 Day Care Grounds Maintenance	-22,145	0	-22,145	-11,072.50	-11,072.50	50.0%
44078 Celeron Sq Assoc Bikepath Mai	-2,700	0	-2,700	.00	-2,700.00	.0%
TOTAL PW Admin/Super/Operations	-26,995	0	-26,995	-11,827.50	-15,167.50	43.8%
4313 Equipment Maintenance						
44010 Charge For Services	-3,500	0	-3,500	-1,434.73	-2,065.27	41.0%
TOTAL Equipment Maintenance	-3,500	0	-3,500	-1,434.73	-2,065.27	41.0%
4340 Facilities Management						
44404 Scrap Metals	0	0	0	-946.00	946.00	100.0%
48828 Rent - E.O. Smith/Depot Campu	0	0	0	-17,500.00	17,500.00	100.0%
TOTAL Facilities Management	0	0	0	-18,446.00	18,446.00	100.0%
4501 Library Services						
43357 Library - Connecticut/111	-13,900	0	-13,900	.00	-13,900.00	.0%
44010 Charge For Services	-1,000	0	-1,000	-460.67	-539.33	46.1%
44051 Notary Fees	-220	0	-220	-4.80	-215.20	2.2%
45103 Fines On Overdue Books	-50	0	-50	-66.80	16.80	133.6%
45104 Lost & Damaged Books/Material	-1,260	0	-1,260	-206.78	-1,053.22	16.4%
TOTAL Library Services	-16,430	0	-16,430	-739.05	-15,690.95	4.5%
4700 Education						
43301 Education Assistance	-9,459,720	0	-9,459,720	-2,364,931.00	-7,094,789.00	25.0%
TOTAL Education	-9,459,720	0	-9,459,720	-2,364,931.00	-7,094,789.00	25.0%

Town of Mansfield ~CT 54078~



TOWN OF MANSFIELD REVENUE SUMMARY BY SOURCE

FOR 2023 06

	ORIGINAL ESTIM REV	ESTIM REV ADJUSTMNTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL Town General Fund	-60,710,121	0	-60,710,121	-41,456,345.69	-19,253,775.31	68.3%
GRAND TOTAL	-60,710,121	0	-60,710,121	-41,456,345.69	-19,253,775.31	68.3%

** END OF REPORT - Generated by patricia ball **

Town of Mansfield ~CT 54078~



TOWN OF MANSFIELD EXPENDITURE SUMMARY BY ACTIVITY

FOR 2023 06

	ORIGINAL APPROP	TRANSFERS/ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1005 Town General Fund							
4101 Legislative	118,330	0	118,330	76,563.47	27,000.00	14,766.53	87.5%
4115 Municipal Management	318,810	0	318,810	175,297.35	20,321.47	123,191.18	61.4%
4117 Finance Administration	530,840	0	530,840	265,420.00	.00	265,420.00	50.0%
4125 Animal Control	138,950	0	138,950	59,058.53	.00	79,891.47	42.5%
4130 Central Services	71,720	0	71,720	32,477.14	21,451.81	17,791.05	75.2%
4131 Property Assessments	283,880	0	283,880	134,165.21	205.82	149,508.97	47.3%
4135 Revenue Collections	212,670	0	212,670	100,128.62	.00	112,541.38	47.1%
4139 Town Attorney	82,500	0	82,500	37,819.30	51,680.70	-7,000.00	108.5%
4141 Municipal Mgmt/Human Resources	160,010	0	160,010	81,861.80	1,665.10	76,483.10	52.2%
4142 Employee Benefits	3,964,400	1,873	3,966,273	1,968,110.33	71,236.76	1,926,925.91	51.4%
4143 Information Technology	264,250	0	264,250	132,125.00	.00	132,125.00	50.0%
4147 Town Clerk	252,850	0	252,850	121,823.45	11,610.81	119,415.74	52.8%
4153 Planning & Development	489,350	6,730	496,080	147,038.81	9,588.00	339,453.19	31.6%
4157 Insurance	241,130	39,202	280,332	185,527.21	46,551.39	48,253.40	82.8%
4161 Probate	10,000	0	10,000	9,722.13	.00	277.87	97.2%
4168 Boards and Commissions	11,360	0	11,360	2,714.47	.00	8,645.53	23.9%
4197 General Elections	120,230	0	120,230	69,682.23	806.50	49,741.27	58.6%
4201 Police Services	1,916,190	0	1,916,190	93,186.75	1,007.19	1,821,996.06	4.9%
4203 Fire & Emergency Services	2,555,480	29,079	2,584,559	1,398,605.20	76,093.50	1,108,859.91	57.1%
4207 Emergency Management	75,860	0	75,860	44,080.61	1,008.00	30,771.39	59.4%
4213 Building Inspection	461,770	0	461,770	224,442.91	2,765.46	234,561.63	49.2%
4219 Fire Prevention	221,470	0	221,470	90,191.02	10,810.36	120,468.62	45.6%
4231 Fire & Emergency Service Admin	0	0	0	455.00	.00	-455.00	100.0%
4302 PW Admin/Superv/Operations	2,054,860	25,188	2,080,048	977,739.94	15,734.96	1,086,572.79	47.8%
4303 Road Services	0	0	0	743.14	.00	-443.14	100.0%
4305 Engineering	234,760	1,932	236,692	104,657.49	.00	132,034.51	44.2%
4315 Equipment Maintenance	590,950	0	590,950	280,272.34	22,463.03	288,214.63	51.2%
4340 Facilities Management	1,181,080	17,713	1,198,793	533,511.55	151,243.61	494,037.81	58.8%
4401 Health Regulation & Inspection	151,420	0	151,420	75,707.78	.00	75,712.22	50.0%
4427 Human Services	1,018,980	0	1,018,980	437,475.94	3,777.23	577,726.83	43.3%
4428 Grants to Area Agencies	64,250	0	64,250	41,500.00	.00	22,750.00	64.6%
4434 Youth Services	0	0	0	1,531.23	.00	-1,531.23	100.0%
4501 Library Services	1,009,060	6,981	1,016,041	486,659.65	39,116.05	490,265.78	51.7%
9800 Contingency	340,480	0	340,480	.00	.00	340,480.00	0%
9925 Other Financing Uses	5,566,690	0	5,566,690	2,783,345.00	.00	2,783,345.00	50.0%
TOTAL Town General Fund	24,714,580	128,698	24,843,278	11,193,340.60	600,099.75	13,049,837.40	47.5%
GRAND TOTAL	24,714,580	128,698	24,843,278	11,193,340.60	600,099.75	13,049,837.40	47.5%

** END OF REPORT - Generated by patricia ball **

Town of Mansfield ~CT 54078~



MANSFIELD BOARD OF EDUCATION EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2023 06

	ORIGINAL APPROP.	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1010 Board General Fund							
611010 General Instruction	8,024,050	0	8,024,050	3,206,921.95	.00	4,817,128.05	40.0%
611020 English	53,300	1,154	54,454	15,298.28	4,864.24	34,291.38	37.0%
611040 World Languages	7,990	0	7,990	1,854.13	29.99	6,105.88	23.6%
611050 Health & Safety	5,500	0	5,500	.00	187.50	5,312.50	3.4%
611060 Physical Education	14,360	0	14,360	6,638.68	1,015.54	6,705.78	53.3%
611070 Art	17,120	0	17,120	4,607.84	427.29	12,084.87	29.4%
611080 Mathematics	23,940	0	23,940	9,044.15	269.75	14,626.10	38.9%
611090 Music	69,030	0	69,030	11,554.55	3,919.46	53,555.99	22.4%
611100 Science	29,980	0	29,980	7,772.16	369.81	21,838.03	27.2%
611110 Social Studies	17,140	0	17,140	5,570.22	820.22	10,749.56	37.3%
611150 Information Technology	212,990	4,073	217,063	139,550.31	5,909.91	71,603.08	67.0%
611220 Life & Consumer Science	10,580	0	10,580	5,517.37	169.52	4,893.11	53.8%
611230 Technology Education	17,750	0	17,750	9,529.84	2,389.72	5,830.44	67.2%
612010 Special Ed Instruction	1,837,530	0	1,837,530	793,172.95	428.36	1,043,928.69	43.2%
612040 Pre-Kindergarten	408,060	0	408,060	188,394.86	538.64	219,126.50	46.3%
613100 Remedial Reading/Math	397,120	0	397,120	144,041.25	455.63	252,623.12	36.4%
614000 Summer School	455,570	0	455,570	133,468.14	.00	322,101.86	29.3%
616000 Tuition Payments	64,200	0	64,200	63,837.02	29.96	333.02	99.5%
619000 Central Services	397,000	0	397,000	156,179.35	254,788.00	-13,967.35	103.5%
621020 School Counseling	79,710	0	79,710	15,836.61	9,939.75	53,933.64	32.3%
621030 Health Services	220,120	0	220,120	87,381.50	818.66	131,919.84	40.1%
621040 Outside Eval/Contracted serv	170,710	0	170,710	77,142.49	732.10	92,835.41	45.6%
621050 Speech & Language	227,000	0	227,000	34,490.00	129,537.52	62,972.48	72.3%
621080 Psychological Services	282,280	0	282,280	132,356.11	195.31	149,728.58	47.0%
622010 Curriculum Development	339,770	0	339,770	130,456.41	.00	209,313.59	38.4%
622020 Professional Development	164,900	0	164,900	70,915.90	70.19	93,913.91	43.0%
623020 Media Services	40,800	4,650	45,450	6,388.90	1,159.62	37,901.48	16.6%
623100 Library	55,330	0	55,330	11,089.57	1,127.79	43,112.64	22.1%
624010 Board of Education	293,140	3,549	296,689	117,661.15	12,668.00	166,359.41	43.9%
624020 Superintendent's Office	295,190	0	295,190	214,909.66	29,666.81	50,613.53	82.9%
624040 Special Education Admin	516,040	73,292	589,332	390,730.87	19,396.36	179,204.77	69.6%
625200 Principals' Office Services	339,120	0	339,120	185,966.59	15.99	153,137.42	54.8%
625210 Support Services - Central	1,139,580	22,632	1,162,212	624,214.28	1,961.12	536,036.49	53.9%
625230 Field Studies	13,830	0	13,830	263.68	502.24	13,064.08	5.5%
626010 Business Management	13,500	0	13,500	.00	1,318.40	12,181.60	9.8%
627100 Plant Operations - Building	690,000	0	690,000	361,466.06	21,763.34	306,770.60	55.5%
628010 Regular Transportation	1,432,624	6,554	1,439,178	662,731.25	111,258.18	658,634.18	54.0%
628020 Spec Ed Transportation	1,162,570	0	1,162,570	575,983.17	725,900.72	-139,313.89	112.0%
628030 After School Program	120,000	0	120,000	42,100.00	110,330.00	-32,430.00	127.0%
634300 After School Program	43,830	0	43,830	6,192.99	.00	37,637.01	14.1%

Town of Mansfield ~CT 54078~



MANSFIELD BOARD OF EDUCATION EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2023 06

	ORIGINAL APPROP	TRANFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
634400 Athletic Program	38,690	0	38,690	9,395.60	4,650.15	24,644.25	36.3%
680000 Employee Benefits	4,174,340	1,913	4,176,253	2,050,670.70	70,035.88	2,055,546.42	50.8%
690000 Transfers Out To Other Funds	53,560	0	53,560	26,780.00	.00	26,780.00	50.0%
TOTAL Board General Fund	23,963,290	117,816	24,081,106	10,738,076.54	1,529,661.67	11,813,368.05	50.9%
GRAND TOTAL	23,963,290	117,816	24,081,106	10,738,076.54	1,529,661.67	11,813,368.05	50.9%

** END OF REPORT - Generated by patricia ball **