

Town of Mansfield

Financial Statements

(For the Period Ending March 31, 2023)

Finance Department
Cherie Trahan
Interim Director of Finance
May 8, 2023

**Town of Manfield
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March 31, 2023**

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MEMO

To: Mansfield Town Council
CC: Ryan Aylesworth, Town Manager
From: Cherie Trahan, Acting Director
Date: May 8, 2023
Subject: **Financial Statements dated March 31, 2023**

Attached please find the financial report for the period ending March 31, 2023.

Overview – General Fund Budget

Revenues

Tax Collections

The total collection rate through March 31, 2023 is 98% consistent with last year. Real estate collections, which account for approximately 84% of the levy, are 98% as compared to 99% for last year. Collections in motor vehicles are 94% as compared to 95% for last year.

Licenses and Permits

Conveyance taxes received are \$183,539 or 96.6% of the annual budget. Building permits received are \$1,342,099 or 838.8% of the annual budget. Housing Code permits are \$144,291 or 8.5% 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 \$4,729,862 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 for a total of \$13,763,030. We also budgeted for the reimbursement of vehicle property tax reimbursement, of \$228,580 which no longer applied to us following the adoption of budget and setting of the mill rate. Total State revenue budget \$13,991,610. We have received \$14,273,416, or \$281,806 more than budget, for the fiscal year.

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 March 31, 2023 is \$1,089,547 as compared to \$26,343 for the same

period last year. The average STIF interest rate for July - March 2023 was 3.3% 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 \$96,232. Fund balance at July 1, 2022 of \$841,333 decreased to \$745,101 at March 31, 2023.

Cafeteria Fund

Expenditures exceeded revenues by \$150,920 for the period. Fund balance at July 1, 2022 decreased from \$380,981 to \$230,061 at March 31, 2023.

Recreation Program Fund

Expenditures exceeded revenues by \$62,353 for the period. Fund balance at July 1, 2022 decreased from \$46,356 to (\$15,997) at March 31, 2023.

Capital Non-Recurring Fund

CNR began this fiscal year with a fund balance of \$1,078,528. Proceeding with the budget as adopted, we projected ending the fiscal year with a fund balance of \$1,141,399.

Town Aid Road Fund

Revenues exceeded expenditures by \$87,769 for the period. Fund balance at July 1, 2022 increased from \$121,581 to \$209,351 at March 31, 2023. 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. Both payments have 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 \$893,429 at March 31, 2023. 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 \$136,433. Retained Earnings increased from \$946,356 at July 1, 2022 to \$1,082,789 at March 31, 2023. 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 \$475,145. Fund balance decreased from \$4,312,576 (including contributed capital) at July 1, 2022 to \$3,837,431 at March 31, 2023. Claims through March averaged \$649,185 (on a fiscal year basis) as compared to \$640,224, the average for last fiscal year which represents a 1.4% 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

Revenues exceeded expenditures by \$26,493 through quarter end. Retained earnings increased from \$242,507 to \$269,000 at March 31, 2023. We are proceeding according to budget.

Management Services Fund

Management Services Fund expenditures through March 31, 2023 exceeded revenues by \$231,222. Fund Balance decreased from \$2,403,936 at July 1, 2022 to \$2,172,714 at March 31, 2023. 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 \$19,890. Operations are proceeding according to budget for the Transportation Center and WRTD activity.

Cemetery Fund

Retained earnings in the Cemetery Fund decreased from \$228,813 at July 1, 2022 to \$227,212 at March 31, 2023. The major costs for this fund are mowing and cemetery maintenance.

Eastern Highlands Health District

Operating expenditures exceeded revenues by \$23,782. Fund Balance decreased from \$675,309 to \$651,527.

Mansfield Downtown Partnership

Revenues exceeded expenditures by \$58,275 through March 31, 2023, and fund balance increased from \$355,464 to \$413,739. 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
March 31, 2023**

		<u>2023</u>
Assets		
Cash and Cash Equivalents	\$	25,697,315
Accounts Receivable - Property Taxes		1,782,300
Accounts Receivable - Intergovernmental		298
Accounts Receivable - Other		34,219
Due from Other Funds		-
		<hr/>
Total Assets	\$	<u><u>27,514,132</u></u>
 Liabilities and Fund Balance		
Liabilities:		
Accounts Payable	\$	464,119
Due to State of Connecticut		7,417
Due to Other Funds		-
Refundable Deposits		160,750
Accrued Liabilities		2,250
Deferred Revenue		1,706,970
Advance Tax Collections		-
		<hr/>
Total Liabilities		<u>2,341,507</u>
 Fund Balance:		
Assigned		21,771
Unassigned		<u>25,150,854</u>
		<hr/>
Total Fund Balance		<u>25,172,625</u>
		<hr/>
Total Liabilities and Fund Balance	\$	<u><u>27,514,132</u></u>

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

Account Number and Description	7/1/2022	Net Activity July - December		3/31/2023
	Beginning Balance	Debits	Credits	Ending 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)	66,226,965.48	59,495,458.62	(23,955,978.25)
10318 Cash-master Charge/visa	7,459.53	710,902.07	613,964.47	104,397.13
10321 Interfund Payroll Cash	0.00	8,313,171.19	7,512,045.63	801,125.56
10364 Cash - Ct Stif Pool	42,527,693.79	20,207,913.43	14,500,000.00	48,235,607.22
10452 Certificates Of Deposit	505,459.23	1,523.77		506,983.00
11005 Taxes Receivable - Current	407,753.97	36,511,374.43	35,966,666.01	952,462.39
11006 Taxes Receivable - Delinquent	654,961.86	424,809.39	209,933.45	869,837.80
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	423,281.64	423,281.64	0.00
12818 Returned Checks	123.20	1,814.74		1,937.94
12819 Worker's Compensation Advances	2,882.29	81,750.54	86,256.22	(1,623.39)
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	132,907,381.72	118,969,195.73	27,514,131.58
20200 Accounts Payable	(137,471.17)	5,092,786.57	5,411,269.03	(455,953.63)
20220 Payroll Clearing	(2,145.85)	1,914.73	7,781.44	(8,012.56)
20236 Medical Insurance	35,214.05	3,158,317.95	3,193,532.00	0.00
20237 Taxable Medical Insurance	0.00			0.00
20253 Levy	0.00			0.00
20256 Dependent Care	0.00	25,034.35	25,034.35	0.00
20257 Uninsured Med Deduction	0.00	16,360.30	16,360.30	0.00
20263 ICMA	0.00	300.00	300.00	0.00
20265 Community Center Membership	0.00	4,226.28	4,226.28	0.00
20270 Cell Phone Use Deduction	0.00	2,474.40	2,474.40	0.00
20711 Due To State - Dog Licenses	(9,682.00)	9,682.00	5,014.00	(5,014.00)
20712 Due To State - Hunting & Fishi	7,047.00	1,724.00	1,718.00	7,053.00
20714 Due To State-dog Licenses A.p.	(4,016.00)	4,016.00	2,120.00	(2,120.00)
20715 Due To State-marriage Licenses	(408.00)	1,190.00	1,156.00	(374.00)
20716 Due To State-permit Applicatio	(2,958.00)	8,352.00	4,930.00	464.00
20718 Due To State Animal Adop Depos	(45.00)	990.00	990.00	(45.00)
20719 Due to State-Educ Train Fee	(1,962.41)	20,571.98	21,667.72	(3,058.15)

Fiscal Year 2022/23				
	7/1/2022	Net Activity July - December		3/31/2023
Account Number and Description	Beginning Balance	Debits	Credits	Ending Balance
20720 Due to State Library Hist.Doc	0.00	8,432.00	8,352.00	80.00
20721 Due to State-Land Protection	(4,890.00)	58,139.00	57,652.00	(4,403.00)
20753 Due To Region 19	(340,940.92)	340,940.92		0.00
20809 Posting Variances	0.01	387.51	387.51	0.01
20810 Accrued Accounts Payable	(101,552.79)	99,302.79		(2,250.00)
20811 Refundable Deposits	(165,650.00)	10,500.00	5,600.00	(160,750.00)
20820 Accrued Payroll	(1,763,567.47)	13,707,885.73	11,944,318.26	0.00
20821 Processing Fee Payable-IPARQ	12,224.75	8,038.70	6,519.75	13,743.70
20822 Enforcement Cost Payable - LAZ	(861.95)	2,776.45	4,231.25	(2,316.75)
20823 Garage Revenue Payable- LAZ	(6,292.40)	15,991.35	17,849.80	(8,150.85)
20824 Enforcement Cost Payable - Storrs Commons	(234.60)		14.20	(248.80)
20832 Collection Fee Payable	(3,165.59)	23,363.87	23,378.87	(3,180.59)
23320 Deferred Revenue - Taxes	(947,385.60)	35,761,265.91	36,520,850.27	(1,706,969.96)
23330 Deferred Revenue - Other	0.00			0.00
23360 Taxes Collected In Advance	(167,931.78)	167,931.78		0.00
27900 Due To Internal Service Fund	(387,278.57)	387,278.57		0.00
Total Liabilities	(3,993,954.29)	58,940,175.14	57,287,727.43	(2,341,506.58)
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		202,292.12	58,456,444.48	(58,254,152.36)
39006 Actual Expenditures		44,027,388.75	1,363,870.09	42,663,518.66
Total Fund Equity	(9,581,991.30)	44,229,680.87	59,820,314.57	(25,172,625.00)
*** Net Total ***	0.00	236,077,237.73	236,077,237.73	0.00

**Town of Mansfield
Day Care Fund
Balance Sheet
March 31, 2023**
(with comparative totals for March 31, 2022)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and Cash Equivalents	\$ 742,047	\$ 793,476
Accounts Receivable	<u>5,321</u>	<u>6,071</u>
Total Assets	<u><u>747,368</u></u>	<u><u>799,547</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	2,266	9,898
Accrued Payroll	-	27,298
Deferred Revenue	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,266</u>	<u>37,196</u>
Fund Balance	<u>745,101</u>	<u>762,351</u>
Total Liabilities and Fund Balance	\$ <u><u>747,368</u></u>	\$ <u><u>799,547</u></u>

Town of Mansfield
Day Care Fund - Combined Program
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2023
(with comparative totals for March 31, 2022)

	<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	\$ 676,554	80.2%	\$ 597,426
Fees for Services - State Grant	429,698	376,804	87.7%	279,536
State Support - Other	10,000	6,860	68.6%	3,270
Program Stabilization	200,000	0	0.0%	89,088
School Readiness Grant	53,544	0	0.0%	43,132
Subsidies for Services	120,000	76,998	64.2%	83,822
WBDC Grant				
CTCares for Child Care				18,360
National School Lunch Grant	35,000	23,888	68.3%	23,278
Other		45,559		5,527
	<u>1,691,778</u>	<u>1,206,663</u>	71.3%	<u>1,143,439</u>
Expenditures				
Direct Program	1,100,578	844,035	76.7%	711,627
Administrative	186,500	135,236	72.5%	126,260
Energy	32,000	24,000	75.0%	24,000
Food Service Supplies	35,500	30,836	86.9%	24,624
Purchased Property Services	70,500	63,792	90.5%	50,322
Other Purchased Services	81,200	56,017	69.0%	24,678
Insurance	8,000	10,330	129.1%	8,142
Building Supplies	5,200	49,517	952.2%	4,232
Repairs & Maintenance	10,000	21,678	216.8%	9,267
Instructional & Office Supplies	11,600	26,801	231.0%	1,916
Equipment	150,700	40,652	27.0%	
	<u>1,691,778</u>	<u>1,302,895</u>	77.0%	<u>985,068</u>
Excess (Deficiency) of Revenues	-	(96,232)		158,371
Fund Balance, July 1	<u>841,333</u>	<u>841,333</u>		<u>603,980</u>
Fund Balance plus Cont. Capital, Mar 31	<u>\$ 841,333</u>	<u>\$ 745,101</u>		<u>\$ 762,351</u>

Mansfield Board of Education
Cafeteria Fund
Balance Sheet
March 31, 2023
(with comparative totals for March 31, 2022)

	<u>2023</u>		<u>2022</u>
Assets			
Cash and Cash Equivalents	\$ 266,026	\$	46,365
Accounts Receivable	262		(271)
Inventory	<u>15,028</u>		<u>28,723</u>
Total Assets	<u><u>281,315</u></u>		<u><u>74,818</u></u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	51,256		27,477
Accrued Payroll	<u>-</u>		<u>13,808</u>
Total Liabilities	<u>51,256</u>		<u>41,285</u>
Fund Balance	<u>230,060</u>		<u>33,532</u>
Total Liabilities and Fund Balance	<u><u>\$ 281,315</u></u>	<u><u>\$</u></u>	<u><u>74,818</u></u>

Mansfield Board of Education
Cafeteria Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2023
(with comparative totals for March 31, 2022)

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
Revenues				
Sales of Food	\$ 197,000	\$ 194,936	99.0%	\$ 107,005
Intergovernmental	1,049,700	478,622	46%	596,902
Other		315		315
Total Revenues	<u>1,246,700</u>	<u>673,873</u>	54.1%	<u>704,222</u>
Expenditures				
Salaries & Benefits	612,162	464,619	75.9%	438,014
Food & Supplies	435,000	341,581	78.5%	267,011
Repairs & Maintenance	7,500	6,371	85.0%	4,945
Equipment	-	10,309		-
Contingency	-	-		-
Total Expenditures	<u>1,054,662</u>	<u>822,880</u>	78.0%	<u>709,970</u>
Transfers				
Transfers Out - General Fund	<u>2,550</u>	<u>1,913</u>	75.0%	<u>1,913</u>
Excess (Deficiency) of Revenues	189,488	(150,920)		(7,661)
Fund Balance, July 1	<u>380,981</u>	<u>380,981</u>		<u>41,194</u>
Fund Balance plus Cont. Capital, Mar 31	<u>570,469</u>	<u>\$ 230,061</u>		<u>\$ 33,532</u>

**Town of Mansfield
Parks and Recreation
Balance Sheet
March 31, 2023**
(with comparative totals for March 31, 2022)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and Cash Equivalents	\$ (12,408)	\$ (95,258)
Prepaid Expenditures	-	-
Accounts Receivable	<u>577</u>	<u>577</u>
Total Assets	<u><u>(11,831)</u></u>	<u><u>(94,681)</u></u>
Liabilities and Fund Balance		
Liabilities		
Accrued Payroll	-	30,770
Accounts Payable	4,166	8,290
Due to Other Funds	-	-
Deferred Revenue	<u>-</u>	<u>-</u>
Total Liabilities	<u>4,166</u>	<u>39,060</u>
Fund Balance	<u>(15,997)</u>	<u>(133,741)</u>
Total Liabilities and Fund Balance	<u><u>\$ (11,831)</u></u>	<u><u>\$ (94,681)</u></u>

**Town of Mansfield
Parks and Recreation
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2023**
(with comparative totals for March 31, 2022)

	Budget 2022/23	2023	Percent of Adopted Budget	2022
Revenues				
Membership Fees	\$ 769,755	\$ 396,224	51%	\$ 342,733
Program Fees	898,750	618,016	69%	490,589
Fee Waivers	30,970	11,567	37%	10,950
Daily Admission Fees	51,820	30,512	59%	33,761
Rent - Facilities/Parties	36,160	10,889	30%	9,102
Employee Wellness	8,000	-	0%	-
Rent - E.O. Smith	19,200	8,880	46%	8,400
Charge for Services	10,000	-	0%	-
Contributions	72,900	9,228	13%	9,443
Sale of Merchandise	4,500	1,510	34%	556
Sale of Food	2,250	1,444	64%	432
Other	5,500	6,077	110%	5,098
Total Revenues	1,909,805	1,094,346	57%	911,064
Operating Transfers				
General Fund - Recreation Administrative	603,800	512,850	85%	458,123
General Fund - Community Programs	73,000	-		-
General Fund - Bicent. Pond				
General Fund - Teen Center				
Total Operating Transfers	676,800	512,850	76%	458,123
Total Rev & Oper Transfers	2,586,605	1,607,196	62%	1,369,187
Expenditures				
Salaries & Wages	1,388,235	886,904	64%	796,350
Benefits	340,150	210,684	62%	211,141
Professional & Technical	170,115	106,875	63%	80,536
Purchased Property Services	12,100	7,743	64%	5,964
Repairs & Maintenance	40,680	56,249	138%	25,064
Rentals	7,200	5,470	76%	2,883
Other Purchased Services	286,360	191,742	67%	176,273
Other Supplies	58,180	24,509	42%	12,593
Energy	143,300	107,475	75%	106,200
Building Supplies	14,198	7,523	53%	4,203
Recreation Supplies	50,500	16,614	33%	6,558
Equipment	49,450	47,760	97%	76,839
COVID-19 Expense	1,000	-	0%	2,700
Total Expenditures	2,561,468	1,669,550	65%	1,507,304
Excess (Deficiency) of Revenues	25,137	(62,353)		(138,117)
Fund Balance, July 1	46,356	46,356		4,376
Fund Balance, Mar 31	\$ 71,493	\$ (15,997)		\$ (133,741)

Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2023/24

	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Estimated	FY 23/24 Proposed
Sources:				
General Fund Contribution	\$ 5,573,310	\$ 3,080,000	\$ 3,080,000	\$ 3,633,900
Board Contribution	270,000			
Ambulance User Fees	349,496	250,000	350,000	325,000
ARPA Grant	-			
Other	81,463		260,000	
Sweep of CIP Balances				
Sewer Assessments	1,825	500	500	500
CIT - EDR Controlling Interest Sale				
Pequot Funds	179,151	179,151	179,151	179,151
Total Sources	6,455,245	3,509,651	3,869,651	4,138,551
Uses:				
Operating Transfers Out:				
Capital Fund	5,625,518	3,546,780	3,806,780	4,453,050
Capital Fund - Storrs Center Overrun	66,329			
Compensated Absences Fund				
ARPA Special Revenue Fund	3,771,446			
Total Uses	9,463,293	3,546,780	3,806,780	4,453,050
Excess/(Deficiency)	(3,008,048)	(37,129)	62,871	(314,499)
Fund Balance/(Deficit) July 1	4,086,576	1,078,528	1,078,528	1,141,399
Fund Balance, June 30	<u>\$ 1,078,528</u>	<u>\$ 1,041,399</u>	<u>\$ 1,141,399</u>	<u>\$ 826,900</u>

Capital Projects as of May 3, 2023

General Government

Revenues

Expenses

Account and Description	<u>Adjusted</u>			<u>Adjusted</u>			
	<u>Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
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 - Schools	1,925,000	1,925,000	-	1,925,000	82,542	1,823,207	19,251
86309 Furniture & Fixtures	296,226	296,226	-	296,226	2,000	290,368	3,858
Budgeting and Capital Imprv Software	5,400	5,400	-	5,400	-	5,400	-
Media Hardware	5,000	5,000	-	5,000	-	5,000	-
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	7,523	3,495	3,982
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	98,320	3,598,656	195,302

Community Development

Revenues

Expenses

Account and Description	<u>Adjusted</u>			<u>Adjusted</u>			
	<u>Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
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 Ton	105,000	105,000	-	105,000	43,600	29,352	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	18,830	84,715	76,455
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 Imprvmnts 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 Con	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	550,447	(58,753)	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	32,387,449	(58,753)	32,328,696	62,430	31,228,752	1,037,514

**Capital Projects as of May 3, 2023
Public Safety**

Revenues

Expenses

Account and Description	<i>Revenues</i>			<i>Expenses</i>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
82801 Fire & Emerg Serv Comm Equipment	117,000	117,000	-	117,000	12,000	58,659	46,341
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
Body and Vehicle Cameras	25,000	25,000	-	25,000	-	-	25,000
Thermal Imager Cameras	50,000	50,000	-	50,000	-	-	50,000
Total Public Safety:	1,418,003	1,418,003	-	1,418,003	316,560	754,766	346,677

Community Services

Revenues

Expenses

Account and Description	<i>Revenues</i>			<i>Expenses</i>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>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	533,619	533,619	-	533,619	4,204	477,686	51,729
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:	7,094,064	6,480,224	613,840	7,094,064	7,259	6,045,853	1,040,952

Capital Projects as of May 3, 2023
Facilities Management

Revenues

Expenses

<u>Account and Description</u>	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
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	18,309	846,868	16,723
86292 School Building Maintenance	1,952,662	1,952,662	-	1,952,662	5,819	1,862,841	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	18,513	429,004	(283)
86306 Library Bldg Repairs & Improvements	541,500	541,500	-	541,500	1,400	368,548	171,552
86307 Senior Center Bldg Repairs & Improvements	250,000	250,000	-	250,000	34,224	165,554	50,223
86308 Town Hall Bldg Repairs & Improvements	363,000	363,000	-	363,000	-	255,692	107,308
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	152,414	209,007	48,579
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	471	114,137	48,592
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	-	82,180	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	39,830,338	11,049,841	50,880,179	1,290,829	44,667,199	4,922,151
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	43,604	1,621,625	524,772
86405 MMS Photovoltaic Panels	572,012	-	572,012	572,012	4,030	278,324	289,658
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	-	341,621	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	49,880,907	13,849,841	63,730,748	2,057,765	53,937,053	7,735,931

**Capital Projects as of May 3, 2023
Public Works**

Revenues

Expenses

<u>Account and Description</u>	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
83101 Tree Replacement	527,418	527,418	-	527,418	26,365	474,945	26,108
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 Enhancemt	1,075,614	1,076,016	(402)	1,075,614	54,250	900,999	120,365
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	13,207,314	368,506	13,575,820	1,154,266	11,727,936	693,618
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	2,300	293,593	38,607
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	73,761	141,639	215,400	-	-	215,400
Engineering Equipment	25,000	25,000	-	25,000	-	19,495	5,505
Hillside Circle Sidewalk	150,000	75,000	75,000	150,000	-	-	150,000
Library Parking Lot Improvements	25,000	25,000	-	25,000	-	13,471	11,529
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	20,340,987	1,130,329	21,471,316	1,237,227	17,560,203	2,673,885

**Capital Projects as of May 3, 2023
Revenue/Expenditure Summary**

Revenues

Expenses

<u>Account and Description</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	98,320	3,598,656	195,302
Community Development	32,328,696	32,387,449	(58,753)	32,328,696	62,430	31,228,752	1,037,514
Public Safety	1,418,003	1,418,003	-	1,418,003	316,560	754,766	346,677
Community Services	7,094,064	6,480,224	613,840	7,094,064	7,259	6,045,853	1,040,952
Facilities Management	63,730,748	49,880,907	13,849,841	63,730,748	2,057,765	53,937,053	7,735,931
Public Works	21,471,316	20,340,987	1,130,329	21,471,316	1,237,227	17,560,203	2,673,885
Grand Total:	129,935,105	114,399,848	15,535,257	129,935,105	3,779,561	113,125,283	13,030,261

Town of Mansfield
Town Aid Road Fund
Balance Sheet
March 31, 2023
(with comparative totals for March 31, 2022)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and Cash Equivalents	\$ 236,835	\$ 146,466
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>236,835</u>	<u>146,466</u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>27,484</u>	<u>34,854</u>
Total Liabilities	<u>27,484</u>	<u>34,854</u>
Fund Balance	<u>209,351</u>	<u>111,611</u>
Total Liabilities and Fund Balance	<u>\$ 236,835</u>	<u>\$ 146,466</u>

**Town of Mansfield
Town Aid Road Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2023
(with comparative totals for March 31, 2022)**

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
Revenues				
State Grant	\$ 412,260	\$ 413,430	100%	\$ 412,261
Services (Region 19 Parking Lots)	42,750	30,473	71%	29,910
Total Revenues	<u>455,010</u>	<u>443,902</u>	98%	<u>442,171</u>
Expenditures				
Salaries and Wages	142,000	103,227	73%	161,816
Equipment	-	490	0%	-
Supplies	262,500	132,992	51%	245,808
Equipment Rental	22,000	19,424	88%	11,600
Transfer Out to Capital Project	<u>100,000</u>	<u>100,000</u>	100%	<u>200,000</u>
Total Expenditures	<u>526,500</u>	<u>356,134</u>	68%	<u>619,225</u>
Excess (Deficiency) of Revenues	(71,490)	87,769		(177,053)
Fund Balance, July 1	<u>121,581</u>	<u>121,581</u>		<u>288,664</u>
Fund Balance plus Cont. Capital, Mar 31	<u>\$ 50,091</u>	<u>\$ 209,351</u>		<u>\$ 111,611</u>

**Town of Mansfield
Debt Service Fund
Balance Sheet
March 31, 2023**
(with comparative totals for March 31, 2022)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and Cash Equivalents	\$ <u>12,388,429</u>	\$ <u>5,534</u>
Total Assets	<u><u>12,388,429</u></u>	<u><u>5,534</u></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>893,429</u>	<u>5,534</u>
Total Liabilities and Fund Balance	\$ <u><u>12,388,429</u></u>	\$ <u><u>5,534</u></u>

**Town of Mansfield
Debt Service Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2023
(with comparative totals for March 31, 2022)**

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
Operating Transfers				
General Fund	\$ 1,361,390	\$ 1,021,043	75%	\$ 547,500
Premium Income	-	-	0%	-
Sewer Operating Fund	<u>236,250</u>	<u>177,188</u>	75%	<u>182,813</u>
Total Operating Transfers	<u>1,597,640</u>	<u>1,198,230</u>	75%	<u>730,313</u>
Total Rev & Oper Trans	<u>1,597,640</u>	<u>1,198,230</u>	75%	<u>730,313</u>
Expenditures				
Principal Payments	585,000	585,000	100%	585,000
Issuance Costs	50,000	758	2%	-
Interest Payments	<u>997,686</u>	<u>564,811</u>	57%	<u>270,525</u>
Total Expenditures	<u>1,632,686</u>	<u>1,150,569</u>	70%	<u>855,525</u>
Excess (Deficiency) of Revenues	(35,046)	47,661		(125,213)
Fund Balance, July 1	<u>845,767</u>	<u>845,767</u>		<u>130,746</u>
Fund Balance plus Cont. Capital, Mar 31	<u><u>810,721</u></u>	<u><u>\$ 893,429</u></u>		<u><u>\$ 5,534</u></u>

Town of Mansfield
Solid Waste Disposal Fund
Balance Sheet
March 31, 2023
(with comparative totals for March 31, 2022)

	2023	2022
Current Assets		
Cash and Cash Equivalents	\$ 946,384	\$ 821,179
Accounts Receivable, net	2,341	239
Total Current Assets	948,725	821,418
Fixed Assets		
Land		
Buildings & Equipment	936,766	936,766
Less: Accumulated Depreciation	(672,633)	(627,905)
Total Fixed Assets	264,133	308,861
Total Assets	1,212,858	1,130,279
Liabilities and Retained Earnings		
Current Liabilities		
Accounts Payable	62,523	123,743
Accrued Compensated Absences	12,783	13,486
Refundable Deposits	2,387	2,737
Accrued Payroll	-	3,976
Sales Tax Payable	376	1,975
Total Current Liabilities	78,069	145,918
Long-Term Liabilities		
Landfill Postclosure Costs	52,000	56,000
Total Long-Term Liabilities	52,000	56,000
Total Liabilities	130,069	201,918
Retained Earnings	1,082,789	928,361
Total Liabilities and Fund Balance	\$ 1,212,858	\$ 1,130,279

**Town of Mansfield
Solid Waste Disposal Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2023
(with comparative totals for March 31, 2022)**

	Budget 2022/23	2023	Percent of Adopted Budget	2022
Revenues				
Garbage Collection Fees	\$ 1,218,000	\$ 1,077,144	88%	\$ 959,595
Transfer Station Fees	134,600	87,380	65%	89,459
Sale of Recyclables	5,000	3,185	64%	4,749
Scrap Metals	17,000	19,382	114%	14,157
Other Revenues	8,250	30,988	376%	8,896
Fee Waivers	1,000	2,670	267%	2,048
Total Revenues	1,383,850	1,220,750	88%	1,078,905
Expenditures				
Salaries & Benefits	288,650	215,405	75%	204,557
Contract Pickup	625,490	491,529	79%	487,046
Hauler's Tipping Fees	247,340	171,601	69%	179,463
Equipment - Rolling Stock				
Equipment Parts/Repair	5,000	39,634	793%	
Mansfield Tipping Fees	52,860	46,650	88%	31,636
Supplies & Services	73,510	26,539	36%	24,229
Recycle Cost	20,250	33,912	167%	17,807
Hazardous Waste	28,920	23,920	83%	22,852
Depreciation Expense	45,440	34,081	75%	34,795
Energy	3,000	1,047	35%	1,122
Trucking Fee	3,360	-	0%	-
Transfer Out to Capital Projects				
Total Expenditures	1,393,820	1,084,317	78%	1,003,507
Net Income (Loss)	(9,970)	136,433		75,398
Retained Earnings, July 1	946,356	946,356		852,963
Retained Earnings, Mar 31	\$ 936,386	\$ 1,082,789		\$ 928,361

**Town of Mansfield
Health Insurance Fund
Balance Sheet
March 31, 2023**

(with comparative totals for March 31, 2022)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and cash equivalents	\$ 4,433,431	\$ 5,481,869
Total Assets	<u>4,433,431</u>	<u>5,481,869</u>
Liabilities and Fund Equity		
Liabilities		
Accrued Medical Claims	592,000	379,000
Deferred Revenue	4,000	4,000
Accrued Payroll		419
Accounts Payable		324
Total Liabilities	<u>596,000</u>	<u>383,743</u>
Fund Balance		
Fund Balance - Available	<u>3,837,431</u>	<u>5,098,126</u>
Total Fund Balance	<u>3,837,431</u>	<u>5,098,126</u>
Total Liabilities and Fund Balance	<u>\$ 4,433,431</u>	<u>\$ 5,481,869</u>

Town of Mansfield
Health Insurance Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2023
(with comparative totals for March 31, 2022)

	<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	\$ 8,548,900	\$ 6,353,006	74%	\$ 6,492,585
Interest Income	1,000	71,014	7101%	2,366
Other Income	-	19,651		21,123
Total Revenues	<u>8,549,900</u>	<u>6,443,672</u>	75%	<u>6,516,074</u>
Expenditures				
Medical claims	7,740,840	5,761,936	74%	5,577,854
Administrative expenses	380,780	313,719	82%	359,449
H.S.A Contributions	568,100	521,261	92%	551,817
Employee Wellness Program	60,550	28,520	0%	32,681
Payment in lieu of Insurance	147,480	153,851	104%	143,929
Payroll	112,201	86,936	77%	79,528
Medical Supplies	12,000	7,119	59%	7,609
Consultants	80,000	45,476	57%	49,018
Total Expenditures	<u>9,101,951</u>	<u>6,918,818</u>	76%	<u>6,801,886</u>
Excess (Deficiency) of Revenues	(552,051)	(475,145)		(285,811)
Fund Balance, July 1	<u>4,312,576</u>	<u>4,312,576</u>		<u>5,383,937</u>
Fund Balance plus Cont. Capital, Mar. 31	<u>\$ 3,760,525</u>	<u>\$ 3,837,431</u>		<u>\$ 5,098,126</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	505,281	501,962	454,678
FEBRUARY	678,239	916,556	672,054	495,084	581,428	445,958	505,938	312,376	423,500	677,811	570,894	473,117
MARCH	618,690	1,077,897	703,019	583,507	523,374	460,640	696,515	515,316	572,469	757,141	650,857	600,416
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	5,842,669	6,997,916	6,532,094
MONTHLY AVG	562,292	725,239	634,798	582,716	604,845	544,364	510,823	539,406	640,224	649,185	599,389	576,800
% OF INCREASE	7.7%	29.0%	-12.5%	-8.2%	3.8%	-10.0%	-6.2%	5.6%	18.7%	1.4%	2.94%	1.9%

**Town of Mansfield
Workers' Compensation Fund
Balance Sheet
March 31, 2023**
(with comparative totals for March 31, 2022)

	<u>2023</u>		<u>2022</u>
Assets			
Cash and Cash Equivalents	\$ 269,000	\$	229,573
Accounts Receivable	<u>-</u>		<u>-</u>
Total Assets	<u>269,000</u>		<u>229,573</u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>-</u>		<u>67,283</u>
Total Liabilities	<u>-</u>		<u>67,283</u>
Retained Earnings	<u>269,000</u>		<u>162,290</u>
Total Liabilities and Fund Balance	<u>\$ 269,000</u>	\$	<u>229,573</u>

**Town of Mansfield
Workers' Compensation Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2023**
(with comparative totals for March 31, 2022)

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
Revenues				
Premium Income	\$ 475,800	\$ 356,850	75%	\$ 326,213
CIRMA Equity Distribution	<u>-</u>	<u>-</u>		
Total Revenues	<u>475,800</u>	<u>356,850</u>	75%	<u>326,213</u>
Expenditures				
Workers' Compensation Insurance	<u>465,000</u>	<u>330,357</u>	71%	<u>336,418</u>
Total Expenditures	<u>465,000</u>	<u>330,357</u>	71%	<u>336,418</u>
Net Income (Loss)	10,800	26,493		(10,206)
Retained Earnings, July 1	<u>242,507</u>	<u>242,507</u>		<u>172,495</u>
Retained Earnings, Mar 31	<u>\$ 253,307</u>	<u>\$ 269,000</u>		<u>\$ 162,290</u>

Town of Mansfield
Management Services Fund
Balance Sheet
March 31, 2023
(with comparative totals for March 31, 2022)

	2023	2022
Current Assets		
Cash and Cash Equivalents	\$ 1,160,545	\$ 1,279,813
Due From Region/Town	-	-
Accounts Receivable, net	-	-
Total Current Assets	1,160,545	1,279,813
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	(2,147,967)	(2,089,234)
Total Fixed Assets	1,196,754	1,212,254
Total Assets	\$ 2,357,299	\$ 2,492,067
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	184,585	61,089
Accrued Payroll	-	27,427
Due to Internal Service Fund	-	-
Total Liabilities	184,585	88,516
Equity		
Contributed Capital	146,000	146,000
Retained Earnings	2,026,713	2,257,551
Total Equity	2,172,713	2,403,551
Total Liabilities and Fund Balance	\$ 2,357,299	\$ 2,492,067

**Town of Mansfield
Management Services Fund
Statement of Revenues, Expenditures
and Changes in Retained Earnings
March 31, 2023
(with comparative totals for March 31, 2022)**

	Budget 2022/23	2023	Percent of Adopted Budget	2022
Revenues				
Copier Service Fees	\$ 180,500	\$ 134,582	74.6%	\$ 136,621
Communication Service Fees	215,691	161,508	74.9%	164,639
Energy Service Fees	1,406,671	1,030,920	73.3%	1,085,505
Postage Fees	45,000	32,707	72.7%	40,403
Shared Finance Fees	1,039,074	784,559	75.5%	719,190
Shared Info. Technology Fees	768,712	578,718	75.3%	587,348
Rent Telecom Towers	270,225	211,089	78.1%	154,916
Universal Services Fund	-	-		
Total Revenues	3,925,873	2,934,083		2,888,622
Expenditures				
Salaries & Benefits	1,677,892	1,122,365	66.9%	1,178,062
Repairs & Maintenance	59,510	9,221	15.5%	15,312
Professional & Technical	199,240	169,236	84.9%	118,181
System Support	167,240	125,341	74.9%	122,484
Copier Maintenance Fees	85,000	136,011	160.0%	89,020
Communication Equipment	19,890	1,250	6.3%	3,137
Supplies and Software Licensing	409,257	139,782	34.2%	167,782
Equipment	95,103	117,310	123.4%	111,358
Energy	1,415,915	1,161,914	82.1%	1,037,178
Postage	41,100	24,181	58.8%	25,537
Miscellaneous	11,000	5,418	49.3%	25,717
Transfer to Capital	48,000	48,000	100.0%	
Sub-Total Expenditures	4,229,147	3,060,030	72.4%	2,893,768
Depreciation	117,428	105,275	89.7%	106,182
Equipment Capitalized	-	-		-
Total Expenditures	4,346,575	3,165,305	72.8%	2,999,950
Net Income (Loss)	(420,702)	(231,222)		(111,328)
Retained Earnings, July 1	2,403,936	2,403,936		2,514,879
Retained Earnings, Mar 31	\$ 1,983,234	\$ 2,172,714		\$ 2,403,551

**Town of Mansfield
Transit Services Fund
Balance Sheet
March 31, 2023**

	<u>Intermodal Center 2023</u>	<u>WRTD 2023</u>	<u>Total 2023</u>
Assets			
Cash and Cash Equivalents	\$ 167,711	\$ 38,075	\$ 205,787
Accounts Receivable	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u><u>167,711</u></u>	<u><u>38,075</u></u>	<u><u>205,787</u></u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>178</u>	<u>-</u>	<u>178</u>
Total Liabilities	<u>178</u>	<u>-</u>	<u>179</u>
Fund Balance	<u>167,532</u>	<u>38,076</u>	<u>205,608</u>
Total Liabilities and Fund Balance	<u><u>\$ 167,711</u></u>	<u><u>\$ 38,076</u></u>	<u><u>\$ 205,787</u></u>

**Town of Mansfield
Transit Services Fund - Combined
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2023**

	Intermodal Center 2023	WRTD 2023	Total 2023
Revenues			
Rental Income	\$ 10,538	\$ -	\$ 10,538
Total Revenues	<u>10,538</u>	<u>-</u>	<u>10,538</u>
Expenditures			
Salaries & Benefits	-	-	-
Professional & Technical Services	58	-	58
Other Purchased Services	419	-	419
Office Supplies	-	-	-
Energy	-	-	-
Other General Expense	916	-	916
WRTD - Dial-A-Ride	-	30,616	30,616
WRTD - Windham Reg Transit District	-	55,660	55,660
WRTD - Pre-Paid Fare	-	282	282
WRTD - Disable Transport	-	15,196	15,196
Total Expenditures	<u>1,394</u>	<u>101,754</u>	<u>103,148</u>
Operating Transfers			
Transfer In - General Fund	<u>6,750</u>	<u>105,750</u>	<u>112,500</u>
Total Operating Transfers	<u>6,750</u>	<u>105,750</u>	<u>112,500</u>
Excess (Deficiency) of Revenues	15,894	3,996	19,890
Fund Balance, July 1	<u>151,638</u>	<u>34,080</u>	<u>185,718</u>
Fund Balance plus Cont. Capital, Mar 31	<u>\$ 167,532</u>	<u>\$ 38,076</u>	<u>\$ 205,608</u>

**Town of Mansfield
Cemetery Fund
Balance Sheet
March 31, 2023**
(with comparative totals for March 31, 2022)

	<u>2023</u>		<u>2022</u>
Assets			
Cash and Cash Equivalents	\$ 89,358	\$	22,062
Investments	<u>209,854</u>		<u>234,215</u>
Total Assets	<u><u>299,212</u></u>		<u><u>256,277</u></u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>-</u>		<u>249</u>
Total Liabilities	<u>-</u>		<u>249</u>
Fund Balance			
Reserve for Perpetual Care	250,000		250,000
Reserve for Non-Expendable Trust	1,200		1,200
Unreserved	<u>(23,988)</u>		<u>4,828</u>
Total Fund Balance	<u>227,212</u>		<u>256,028</u>
Total Liabilities and Fund Balance	<u><u>\$ 227,212</u></u>	\$	<u><u>256,277</u></u>

**Town of Mansfield
Cemetery Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2023
(with comparative totals for March 31, 2022)**

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
Revenues				
Dividend/Investment Income	\$ 3,500	\$ 4,669	133%	\$ 2,632
State Grant		3,332		
Unrealized Gain/Loss on Investments		(10,563)		(18,042)
Sale of Plots	<u>3,000</u>	<u>7,375</u>	246%	<u>3,900</u>
Total Revenues	<u>6,500</u>	<u>4,813</u>	74%	<u>(11,510)</u>
Operating Transfers				
Transfer from General Fund	<u>26,500</u>	<u>19,875</u>	75%	<u>16,875</u>
Total Operating Transfers	<u>26,500</u>	<u>19,875</u>	75%	<u>16,875</u>
Total Rev & Oper Transfers	<u>33,000</u>	<u>24,688</u>	75%	<u>5,365</u>
Expenditures				
Salaries	6,600	3,370	51%	3,812
Cemetery Maintenance	13,500	18,080	134%	12,012
Mowing Service	<u>16,500</u>	<u>4,840</u>	29%	<u>14,455</u>
Total Expenditures	<u>36,600</u>	<u>26,290</u>	72%	<u>30,279</u>
Excess (Deficiency) of Revenues	(3,600)	(1,602)		(24,914)
Fund Balance, July 1	<u>228,813</u>	<u>228,813</u>		<u>280,942</u>
Fund Balance, Mar 31	<u>\$ 225,213</u>	<u>\$ 227,212</u>		<u>\$ 256,028</u>

**TOWN OF MANSFIELD
INVESTMENT POOL
AS OF MARCH 31, 2023**

	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	91,924.09		(5,389.28)	-6%
<u>VANGUARD INVESTMENTS</u>							
GNMA FUND	118,434.17	112,455.77	114,858.00	117,929.45		(504.72)	0%
TOTAL BOND FUNDS	215,747.54	200,071.85	201,520.30	209,853.54		(5,894.00)	
TOTAL INVESTMENTS	215,747.54	200,071.85	201,520.30	209,853.54		(5,894.00)	
	ok	(15,675.69)	1,448.45	8,333.24	(209,853.54)		

Eastern Highlands Health District
General Fund
Balance Sheet
March 31, 2023
(with comparative totals for March 31, 2022)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and Cash Equivalents	\$ 651,748	\$ 790,787
Accounts Receivable	<u>-</u>	<u>377</u>
Total Assets	<u>651,748</u>	<u>791,164</u>
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>221</u>	<u>17,176</u>
Total Liabilities	<u>221</u>	<u>17,176</u>
Fund Balance	<u>651,527</u>	<u>773,988</u>
Total Liabilities and Fund Balance	<u>\$ 651,748</u>	<u>\$ 791,164</u>

**Eastern Highlands Health District
General Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2023
(with comparative totals for March 31, 2022)**

	<u>Adopted Budget 2022/23</u>	<u>Amended Budget 2022/23</u>	<u>Percent of Amended Budget</u>		<u>2022</u>
			<u>2023</u>		
Revenues					
Member Town Contributions	\$ 464,620	\$ 451,502	\$ 341,916	75.7%	\$ 393,994
State Grants	206,500	206,500	206,500	100.0%	208,107
Septic Permits	48,950	48,950	41,760	85.3%	39,420
Well Permits	12,590	12,590	12,000	95.3%	8,750
Soil Testing Service	48,830	48,830	24,810	50.8%	36,990
Food Protection Service	82,500	82,500	65,126	78.9%	66,284
B100a Reviews	18,480	18,480	19,000	102.8%	17,460
Septic Plan Reviews	29,650	29,650	26,915	90.8%	28,815
Other Health Services	4,700	4,700	1,821	38.7%	1,422
Cosm Insp	6,800	6,800	6,575	96.7%	
Appropriation of Fund Balance	38,577	17,360	-	0.0%	-
Total Revenues	<u>962,197</u>	<u>927,862</u>	<u>746,423</u>	<u>80.4%</u>	<u>801,241</u>
Expenditures					
Salaries & Wages	648,735	648,735	452,120	69.7%	439,492
Grant Deductions	(63,514)	(63,514)	(65,558)	103.2%	(61,585)
Benefits	254,536	220,201	154,842	70.3%	179,161
Miscellaneous Benefits	14,000	14,000	7,422	53.0%	7,171
Insurance	14,800	14,800	14,001	94.6%	10,329
Professional & Technical Services	17,745	17,745	19,338	109.0%	16,748
Vehicle Repairs & Maintenance	2,500	2,500	4,580	183.2%	1,811
Health Reg*Admin Overhead	31,320	31,320	23,490	75.0%	22,568
Other Purchased Services	29,975	29,975	28,869	96.3%	24,551
Other Supplies	5,500	5,500	3,978	72.3%	(6,570)
Equipment - Minor	3,600	3,600	2,122	58.9%	3,730
Total Expenditures	<u>959,197</u>	<u>924,862</u>	<u>645,205</u>	<u>69.8%</u>	<u>637,406</u>
Operating Transfers					
Transfer to CNR Fund	3,000	3,000	125,000	0.0%	-
Total Exp & Oper Trans	<u>962,197</u>	<u>927,862</u>	<u>770,205</u>	<u>83.0%</u>	<u>637,406</u>
Excess (Deficiency) of Revenues	-	-	(23,782)		163,836
Fund Balance, July 1	675,309	675,309	675,309		610,152
Fund Balance plus Cont. Capital, Mar.31	<u>\$ 675,309</u>	<u>\$ 675,309</u>	<u>\$ 651,527</u>		<u>\$ 773,988</u>

Eastern Highlands Health District
Capital Non-Recurring Fund
Balance Sheet
March 31, 2023
(with comparative totals for March 31, 2022)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and Cash Equivalents	\$ <u>207,195</u>	\$ <u>125,780</u>
Total Assets	<u><u>207,195</u></u>	<u><u>125,780</u></u>
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>207,195</u>	<u>125,780</u>
Total Liabilities and Fund Balance	\$ <u><u>207,195</u></u>	\$ <u><u>125,780</u></u>

Eastern Highlands Health District
Capital Non-Recurring Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2023
(with comparative totals for March 31, 2022)

	2023	2022
Revenues		
General Fund	\$ -	\$ -
Total Revenues	-	-
Operating Transfers		
General Fund	125,000	-
Total Operating Transfers	125,000	-
Total Rev & Oper Trans	125,000	-
Expenditures		
Professional & Technical Services	-	-
Vehicles	47,917	-
Office Equipment	-	200
Total Expenditures	47,917	200
Excess (Deficiency) of Revenues	77,083	(200)
Fund Balance, July 1	130,112	125,980
Fund Balance plus Cont. Capital, Mar.31	\$ 207,195	\$ 125,780

Mansfield Downtown Partnership

Statement of Financial Position

March 31, 2023

(with comparative totals for March 31, 2022)

	<u>2023</u>	<u>2022</u>
Assets		
Cash & Cash Equivalents	\$ 414,091	\$ 393,526
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>414,091</u>	<u>393,526</u>
Liabilities		
Accrued Payroll		5,799
Accounts Payable	352	247
Due to Mansfield	<u>-</u>	<u>-</u>
Total Liabilities	<u>352</u>	<u>6,046</u>
Fund Balance		
Contributed Capital	51,440	51,440
Unreserved	<u>362,299</u>	<u>336,040</u>
Total Fund Balance	<u>413,739</u>	<u>387,480</u>
Total Liabilities and Fund Balance	<u>\$ 414,091</u>	<u>\$ 393,526</u>

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

	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	75% Actual Mar. 31	Percent of Adopted Budget
Revenues												
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	\$ 120,000	75%
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	-	-	-	-	22,000	22,000	33,000	40,000	40,000	40,000	30,000	75%
Membership Fees	19,680	15,490	19,645	16,673	18,115	16,110	11,910	15,515	16,200	10,000	4,860	49%
Total Revenues	269,680	265,490	269,645	266,673	324,115	302,110	344,910	355,515	# 356,200	370,000	314,860	85%
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	212,960	70%
Professional & Technical	22,937	15,909	21,969	28,845	22,280	21,175	12,480	28,634	41,310	17,975	18,191	101%
Office Rental	9,344	12,660	13,230	13,200	13,464	13,464	13,728	13,728	14,004	14,004	10,503	75%
Insurance	2,950	3,780	3,900	4,017	4,031	736	3,827	2,904	3,899	4,025	3,193	79%
Purchased Services	9,253	9,625	11,505	9,714	14,315	12,276	10,198	13,174	14,809	15,539	11,098	71%
Supplies & Services	3,768	644	1,280	1,277	679	640	573	816	631	750	640	85%
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	256,585	71%
Operating Income/(Loss)	(67,309)	26,760	8,489	(5,046)	37,078	20,245	38,948	10,586	(4,890)	10,400	58,275	
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	\$ 413,739	
Contribution Recap												
Mansfield	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	160,000	\$ 120,000	
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	\$ 280,000	

270 Fund Analysis					
3/31/2023					
		Balance			Balance
Activity	Responsible	7/1/2022	Revenues	Expenditures	3/31/2023
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	11,525.00	(13,212.03)	19,611.73
Property Revaluation	C. Trahan	85,583.18	18,750.00		104,333.18
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	1,676.81	(291.25)	8,197.92
Ambulance Services	F. Mitchell	-	462,310.53	(77,400.26)	384,910.27
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	10,734.75		48,828.33
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	14,112.00	(3,887.75)	19,365.68
Downtown Partnership	C. vanZelm	2,799.17	5,250.00	(4,389.03)	3,660.14
MDP - Festival on the Green	C. vanZelm	25,101.61	6,975.00	(15,002.08)	17,074.53
Holiday DUI Enforcement	Sgt Merrill	(3,516.63)	48,632.73	(35,204.43)	9,911.67
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	8,500.00	(7,965.95)	9,667.58
Paterson Square Events	C. vanZelm	46.61	50.00		96.61
Beautification Committee	Town Manager	420.65			420.65
Mansfield Bike Tour	C. vanZelm	7,472.07	1,000.00		8,472.07
Elderly Disabled Responsive Transp	P. Schneider	3,466.12	21,247.00	(14,755.01)	9,958.11
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	12,052.35		74,655.08
Camperships	P. Schneider	12,913.93	-		12,913.93
Rec. Program Scholarship Fund	J. O'Keefe	7,739.82	251.00		7,990.82
Local Prevention Council Grant-SERAC	P. Schneider	427.81	4,542.00	(3,775.00)	1,194.81
SERAC-Mini Opiod Grant PT2 19/20	P. Schneider	63.81			63.81
General Services - Special Needs	P. Schneider	16,049.31	3,485.00	(17,565.77)	1,968.54
Senior Programs	P. Schneider	10,677.48	34,109.25	(27,549.13)	17,237.60
TVCCA Senior Nutrition	P. Schneider	20.00			20.00
Senior Ctr Veteran's Day	P. Schneider	1,633.50	120.00	(1,977.66)	(224.16)
Senior Ctr - Herrmann Trust	P. Schneider	200.47			200.47
Senior Newsletter	P. Schneider	2,429.63	588.00	(899.00)	2,118.63
Senior Center Café & Library	P. Schneider	12,344.78	546.39	(3,016.15)	9,875.02
Youth Services Prog-MASP/SERAC Donation	P. Schneider	4,636.42	1,500.00		6,136.42
2020 Farm Viability Grant - HS	P. Schneider	5,806.76	1,525.00		7,331.76
Friends of Library	L. McDonough	11,109.61	8,010.00	(3,154.07)	15,965.54
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	2,054.11	(938.97)	8,910.62
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	3,105.00		10,991.26
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 45	3,500.00			3,500.00
CT Association for the Gifted	S. Patwa	86.93			86.93

270 Fund Analysis					
3/31/2023					
		Balance			Balance
Activity	Responsible	7/1/2022	Revenues	Expenditures	3/31/2023
Goodwin Special Ed Donations	P. Dart	1,140.00			1,140.00
MMS Summer School Program	P. Dart	6,722.00	10,500.00	(14,259.80)	2,962.20
Oak Grove School	P. Dart	5,663.74	25,114.00	(13,163.39)	17,614.35
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	96,275.56	(2,211.81)	747,969.95
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	3,275.45	(10,697.62)	13,820.34
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		(1,365.00)	11,300.73
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)	2,505.10		-
OthOP National Opiod Settlement			24,608.65		24,608.65
		1,455,835.39	854,439.41	(290,127.18)	2,020,147.62

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

	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Projected	23/24 Projected	24/25 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	\$ 60,371	\$ 130,746	\$ 845,769	\$ 810,723	\$ 482,956	\$ 152,268

**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						
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Total Revenues	-	-	-	-	-	-
<hr/>						
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
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Total Revenues and Operating Transfers In	2,113,750	1,999,250	1,964,750	1,960,250	1,945,750	1,866,250
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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)						
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Total Expenditures	2,214,787	2,004,738	1,951,238	1,992,688	1,934,037	1,875,388
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Revenues and Other Financing Sources Over/(Under) Expend	(101,037)	(5,488)	13,512	(32,438)	11,713	(9,138)
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Fund Balance, July 1	152,268	51,231	45,743	59,255	26,817	38,530
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Fund Balance, June 30	\$ 51,231	\$ 45,743	\$ 59,255	\$ 26,817	\$ 38,530	\$ 29,392
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**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						
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Total Revenues	-	-	-	-	-	-
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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
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Total Revenues and Operating Transfers In	1,861,750	1,867,250	1,817,750	1,793,250	1,748,750	1,714,250
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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)						
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Total Expenditures	1,868,747	1,867,607	1,814,467	1,790,988	1,745,757	1,725,528
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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
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Fund Balance, June 30	\$ 22,395	\$ 22,038	\$ 25,321	\$ 27,583	\$ 30,576	\$ 19,298
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Town of Mansfield
Debt Service Fund
Estimated Revenues, Expenditures and Changes in Fund Balance

	37/38	38/39
	Projected	Projected
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	\$ 33,329	\$ 35,338

**Town of Mansfield
Serial Bonds Summary
Schools and Town
as of March 31, 2023**

	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 March 31, 2023	\$ 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 March 31, 2023	\$ 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 Bond	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 March 31, 2023**

	Original Amount	Balance 03/31/23
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
March 31, 2023**

Health Insurance Fund

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 03/31/23
State Treasurer	\$ 2,737,582	4.61%	Various	Various	\$
Total Accrued Interest @ 03/31/23					\$
Interest Received 7/1/22 - 03/31/23					<u>71,014</u>
Total Interest, Health Insurance Fund @ 03/31/23					<u><u>\$ 71,014</u></u>

All Other Funds

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 03/31/23
State Treasurer	\$ 48,235,607	4.61%	Various	Various	\$
Total Accrued Interest @ 03/31/23					\$
Interest Received 7/1/22 - 03/31/23					<u>1,089,547</u>
Total Interest, General Fund @ 03/31/23					<u><u>\$ 1,089,547</u></u>

Town of Mansfield
Memo

DATE: April 11th, 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 3/31/2023 comparable to 07/01/2021 to 3/31/2022 and 07/01/2020 to 3/31/2021

	GRAND LIST 2021	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 3/31/2023	% OPEN
RE	26,118,252.80	(31,586.50)	26,086,666.30	(25,535,728.62)	98%	550,937.68	2%
STORRS CENTER RE	3,608,277.60		3,608,277.60	(3,666,118.24)	102%	(57,840.64)	-2%
PER	2,987,304.46	(15,574.30)	2,971,730.16	(2,911,469.61)	98%	60,260.55	2%
STORRS CENTER PP	106,600.38	(1,731.06)	104,869.32	(91,046.95)	87%	\$ 13,822.37	13%
MV	3,231,690.62	(75,787.15)	3,155,903.47	(2,971,281.40)	94%	184,622.07	6%
DUE	36,052,125.86	(124,679.01)	35,927,446.85	(35,175,644.82)	98%	751,802.03	2.1%
MVS	456,289.20	(13,852.96)	442,436.24	(334,647.01)	76%	107,789.23	24%
TOTAL	36,508,415.06	(138,531.97)	36,369,883.09	(35,510,291.83)	98%	859,591.26	2%

PRIOR YEARS COLLECTION
July 1, 2022 to June 30 2023

Suspense Collections	2,671.20	Suspense Interest Less Fees	2,969.26
Prior Years Taxes	<u>201,776.69</u>	Interest and Lien Fees	<u>156,013.25</u>
	<u>204,447.89</u>		<u>158,982.51</u>

	GRAND LIST 2020	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 3/31/2022	% OPEN
RE	26,723,194.15	3,106.99	26,726,301.14	(26,356,055.10)	99%	370,246.04	1%
STORRS CENTER RE	3,787,332.12		3,787,332.12	(3,792,789.85)	100%	(5,457.73)	0%
PER	2,904,154.89	(7,237.20)	2,896,917.69	(2,821,253.80)	97%	75,663.89	3%
STORRS CENTER PP	107,377.57	(14.12)	107,363.45	\$ (93,477.46)	87%	\$ 13,885.99	13%
MV	2,670,719.23	(33,324.76)	2,637,394.47	(2,493,417.76)	95%	143,976.71	5%
DUE	36,192,777.96	(37,469.09)	36,155,308.87	(35,556,993.97)	98%	598,314.90	1.7%
MVS	394,003.65	(1,321.67)	392,681.98	(332,926.26)	85%	59,755.72	15%
TOTAL	36,586,781.61	(38,790.76)	36,547,990.85	(35,889,920.23)	98%	658,070.62	2%

PRIOR YEARS COLLECTION
July 1, 2021 to June 30 2022

Suspense Collections	5,413.40	Suspense Interest Less Fees	5,954.48
Prior Years Taxes	<u>203,139.14</u>	Interest and Lien Fees	<u>148,093.66</u>
	<u>208,552.54</u>		<u>154,048.14</u>

	GRAND LIST 2019	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 3/31/2021	% OPEN
RE	26,470,681.94	20,990.20	26,491,672.14	(25,786,788.32)	97%	704,883.82	3%
STORRS CENTER RE	3,491,302.22		3,491,302.22	(3,424,237.64)	98%	67,064.58	2%
PER	2,571,875.83	(8,067.50)	2,563,808.33	(2,496,048.78)	97%	67,759.55	3%
STORRS CENTER PP	135,495.96	(6,603.94)	128,892.02	\$ (110,035.29)	85%	\$ 18,856.73	15%
MV	2,542,649.99	(34,683.26)	2,507,966.73	(2,337,688.06)	93%	170,278.67	7%
DUE	35,212,005.94	(28,364.50)	35,183,641.44	(34,154,798.09)	97%	1,028,843.35	2.9%
MVS	343,048.34	(2,498.40)	340,549.94	(231,379.09)	68%	109,170.85	32%
TOTAL	35,555,054.28	(30,862.90)	35,524,191.38	(34,386,177.18)	96.8%	1,138,014.20	3.2%

PRIOR YEARS COLLECTION
July 1, 2020 to June 30 2021

Suspense Collections	3,837.96	Suspense Interest Less Fees	4,867.77
Prior Years Taxes	<u>237,235.23</u>	Interest and Lien Fees	<u>132,584.32</u>
	<u>241,073.19</u>		<u>137,452.09</u>

Notes: Collections are holding steady at 98% which is where we normally are this time of year
 Outstanding Real estate taxes will be liened in the beginning of May which generates some payments
 Delinquent supplemental vehicle taxes will be sent to collections early to mid May which will also bring in payments
 Everything is looking good with collection numbers

Mansfield Board of Education
Special Education Reserve Fund Running Balance
As of March 31, 2023

	July 1, Beg. Balance	Revenues	Usage	June 30, Ending Bal.	<u>Net Actual (Usage)/Incr Budget Usage</u>	
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 March 31, 2023

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Estimated 2022/23
Gross Revenues:				
State Agency & Excess Cost Grant	\$ 6,474	\$ 83,978	\$ -	\$ 52,565
Medicaid Reimbursement	26,486	25,918	-	39,805
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>122,370</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>\$ (2,556,280)</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)	\$ -	\$ 92,370
Budgetary Increase				

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2023 09						
	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 Reimburseme	-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	-1,089,546.65	1,039,546.65	2179.1%
48817 Telecom Services Payment	-30,000	0	-30,000	-30,439.93	439.93	101.5%
48890 Other	-2,500	0	-2,500	-35.00	-2,465.00	1.4%
TOTAL Accounting & Disbursements	-14,074,110	0	-14,074,110	-15,394,247.38	1,320,137.38	109.4%
4125 Animal Control						
44222 Redemption/Release Fees	-2,760	0	-2,760	-3,395.00	635.00	123.0%
44223 Boarding/Quarantine Fees	0	0	0	-930.00	930.00	100.0%
44525 Animal Adoption Fees	-410	0	-410	-170.00	-240.00	41.5%
48824 Sale of Supplies	0	0	0	-3.00	3.00	100.0%
TOTAL Animal Control	-3,170	0	-3,170	-4,498.00	1,328.00	141.9%
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	-35,078,977.11	-393,518.89	98.9%
41902 Prior Year Levy	-250,000	0	-250,000	-201,560.32	-48,439.68	80.6%

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2023 09						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
41903 Interest & Lien Fees	-170,000	0	-170,000	-156,004.80	-13,995.20	91.8%
41904 Motor Vehicle Supplement	-370,000	0	-370,000	-332,395.00	-37,605.00	89.8%
41905 Susp. Coll. Taxes - Trnsc.	-6,500	0	-6,500	-2,671.20	-3,828.80	41.1%
41906 Susp. Coll. Int. - Trnsc.	-7,500	0	-7,500	-2,969.26	-4,530.74	39.6%
41909 Collection Fees	-18,750	0	-18,750	-15,246.00	-3,504.00	81.3%
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	-4,065.00	2,265.00	225.8%
44106 Copies of Records	-10	0	-10	-103.00	93.00	1030.0%
TOTAL Revenue Collections	-36,302,996	0	-36,302,996	-35,794,975.34	-508,020.66	98.6%
4143 Information Technology						
49928 School Cafeteria	-2,550	0	-2,550	-1,912.50	-637.50	75.0%
TOTAL Information Technology	-2,550	0	-2,550	-1,912.50	-637.50	75.0%
4147 Town Clerk						
41204 Conveyance Tax	-190,000	0	-190,000	-183,538.87	-6,461.13	96.6%
42241 Sport Licenses	-40	0	-40	-53.00	13.00	132.5%
42261 Dog Licenses	-7,900	0	-7,900	-5,923.50	-1,976.50	75.0%
42271 Misc Licenses & Permits	-1,590	0	-1,590	-1,860.00	270.00	117.0%
44102 Recording	-65,000	0	-65,000	-36,324.00	-28,676.00	55.9%
44106 Copies of Records	-19,880	0	-19,880	-7,845.01	-12,034.99	39.5%
44501 Vital Statistics	-12,000	0	-12,000	-9,014.00	-2,986.00	75.1%
TOTAL Town Clerk	-296,410	0	-296,410	-244,558.38	-51,851.62	82.5%
4153 Planning & Development						
42210 Subdivision Permits	-150	0	-150	-500.00	350.00	333.3%
42211 Zoning/Special Permits	-20,000	0	-20,000	-36,810.00	16,810.00	184.1%
42212 ZBA Applications	-400	0	-400	-500.00	100.00	125.0%
42214 IWA Permits	-2,500	0	-2,500	-6,185.00	3,685.00	247.4%
42231 Adm Cost Reimb-Permits	-200	0	-200	-166.00	-34.00	83.0%
44103 Zoning Regulations	-100	0	-100	-155.00	55.00	155.0%

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2023 09						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
48895 Consultant Fees Reimbursement	-40,000	0	-40,000	-48,271.58	8,271.58	120.7%
TOTAL Planning & Development	-63,350	0	-63,350	-92,587.58	29,237.58	146.2%
4201 Police Services						
43354 Circuit Court - State Tickets	-500	0	-500	-350.00	-150.00	70.0%
44201 Police Service	-44,200	0	-44,200	-3,689.01	-40,510.99	8.3%
45705 Town Prk Fines-Storrs Center	-8,000	0	-8,000	1,514.20	-9,514.20	-18.9%
45713 Nuisance Ordinance	-15,000	0	-15,000	-5,000.00	-10,000.00	33.3%
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	-7,524.81	-62,175.19	10.8%
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	-1,342,099.01	1,182,099.01	838.8%
42232 Housing Code Permits	-175,000	0	-175,000	-144,290.50	-30,709.50	82.5%
42233 Housing Code Penalties	-1,000	0	-1,000	-300.00	-700.00	30.0%
42234 Landlord Registrations	-2,500	0	-2,500	-1,090.00	-1,410.00	43.6%
44044 Parking Plan Review Fee	-500	0	-500	-770.00	270.00	154.0%
44106 Copies of Records	-250	0	-250	-72.00	-178.00	28.8%
45711 Landlord Registration Penalty	-100	0	-100	.00	-100.00	.0%
45715 Ordinance Violation Penalty	-15,000	0	-15,000	-22,696.20	7,696.20	151.3%
TOTAL Building Inspection	-354,350	0	-354,350	-1,511,317.71	1,156,967.71	426.5%
4219 Fire Prevention						

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2023 09						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
42271 Misc Licenses & Permits	-200	0	-200	-180.00	-20.00	90.0%
44099 Fire Safety Code Fees	-20,000	0	-20,000	-451,311.55	431,311.55	2256.6%
TOTAL Fire Prevention	-20,200	0	-20,200	-451,491.55	431,291.55	2235.1%
4302 Pw Admin/Super/Operations						
42223 Sewer Permits	-250	0	-250	-50.00	-200.00	20.0%
42224 Road Permits	-1,500	0	-1,500	-1,000.00	-500.00	66.7%
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	-16,608.75	-5,536.25	75.0%
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	-17,663.75	-9,331.25	65.4%
4313 Equipment Maintenance						
44010 Charge For Services	-3,500	0	-3,500	-4,480.29	980.29	128.0%
TOTAL Equipment Maintenance	-3,500	0	-3,500	-4,480.29	980.29	128.0%
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	-26,250.00	26,250.00	100.0%
TOTAL Facilities Management	0	0	0	-27,196.00	27,196.00	100.0%
4501 Library Services						
43357 Library - Connecticutcard/ill	-13,900	0	-13,900	.00	-13,900.00	.0%
44010 Charge For Services	-1,000	0	-1,000	-889.86	-110.14	89.0%
44051 Notary Fees	-220	0	-220	-4.80	-215.20	2.2%
45103 Fines On Overdue Books	-50	0	-50	-93.60	43.60	187.2%
45104 Lost & Damaged Books/Material	-1,260	0	-1,260	-838.00	-422.00	66.5%
TOTAL Library Services	-16,430	0	-16,430	-1,826.26	-14,603.74	11.1%

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2023 09

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
4700 Education						
43301 Education Assistance	-9,459,720	0	-9,459,720	-4,729,862.00	-4,729,858.00	50.0%
TOTAL Education	-9,459,720	0	-9,459,720	-4,729,862.00	-4,729,858.00	50.0%
TOTAL Town General Fund	-60,710,121	0	-60,710,121	-58,254,152.36	-2,455,968.64	96.0%
GRAND TOTAL	-60,710,121	0	-60,710,121	-58,254,152.36	-2,455,968.64	96.0%

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

TOWN OF MANSFIELD
EXPENDITURE SUMMARY BY ACTIVITY

FOR 2023 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1005 Town General Fund							
4101 Legislative	118,330	0	118,330	85,873.32	20,891.62	11,565.06	90.2%
4115 Municipal Management	318,810	0	318,810	257,598.19	5,904.24	55,307.57	82.7%
4117 Finance Administration	530,840	0	530,840	398,130.00	.00	132,710.00	75.0%
4125 Animal Control	138,950	0	138,950	85,756.17	.00	53,193.83	61.7%
4130 Central Services	71,720	0	71,720	49,870.93	17,978.36	3,870.71	94.6%
4131 Property Assessment	283,880	-12,580	271,300	187,067.36	50.43	84,182.21	69.0%
4135 Revenue Collections	212,670	-20,160	192,510	135,302.01	-50.00	57,257.99	70.3%
4139 Town Attorney	82,500	0	82,500	65,934.41	41,065.55	-24,499.96	129.7%
4141 Municipal Mgmt/Human Resources	160,010	0	160,010	114,941.78	615.48	44,452.74	72.2%
4142 Employee Benefits	3,964,400	-65,037	3,899,363	2,912,633.13	25,478.27	961,251.60	75.3%
4143 Information Technology	264,250	0	264,250	198,187.50	.00	66,062.50	75.0%
4147 Town Clerk	252,850	0	252,850	180,053.28	7,027.20	65,769.52	74.0%
4151 Planning/Zoning Inland/Wetland	0	0	0	1,567.80	.00	-1,567.80	100.0%
4153 Planning & Development	489,350	-79,420	409,930	231,425.17	5,372.84	173,131.99	57.8%
4157 Insurance	241,130	39,202	280,332	233,114.26	.00	47,217.74	83.2%
4161 Probate	10,000	0	10,000	9,722.13	.00	277.87	97.2%
4168 Boards and Commissions	11,360	0	11,360	3,564.27	.00	7,795.73	31.4%
4197 General Elections	120,230	-6,150	114,080	77,180.94	330.00	36,569.06	67.9%
4201 Police Services	1,916,190	0	1,916,190	176,841.97	308.50	1,739,039.53	9.2%
4203 Fire & Emergency Services	2,555,480	29,079	2,584,559	2,037,959.81	31,634.69	514,964.11	80.1%
4207 Emergency Management	75,860	0	75,860	68,343.14	.00	7,516.86	90.1%
4213 Building Inspection	461,770	0	461,770	316,857.87	7,578.99	137,333.14	70.3%
4219 Fire Prevention	221,470	0	221,470	138,568.19	6,137.98	76,763.83	65.3%
4231 Fire & Emergency Service Admin	0	0	0	455.00	.00	-455.00	100.0%
4302 PW Admin/Super/Operations	2,054,860	-23,892	2,030,968	1,449,386.42	4,751.41	576,829.86	71.6%
4303 Road Services	0	0	0	456.74	.00	-456.74	100.0%
4305 Engineering	234,760	1,932	236,692	130,535.05	487.90	105,669.05	55.4%
4313 Equipment Maintenance	590,950	-15,700	575,250	457,052.09	3,462.61	114,735.30	80.1%
4340 Facilities Management	1,181,080	17,713	1,198,793	883,720.82	97,560.41	217,511.74	81.9%
4401 Health Regulation & Inspection	151,420	0	151,420	111,426.32	.00	39,993.68	73.6%
4427 Human Services	1,018,980	-90,140	928,840	662,578.24	3,575.00	262,686.76	71.7%
4428 Grants to Area Agencies	64,250	0	64,250	63,250.00	.00	1,000.00	98.4%
4434 Youth Services	0	0	0	13,962.00	.00	-13,962.00	100.0%
4501 Library Services	1,009,060	6,981	1,016,041	713,044.61	18,570.55	284,426.32	72.0%
9800 Contingency	340,480	346,870	687,350	.00	.00	687,350.00	.0%
9925 Other Financing Uses	5,566,690	0	5,566,690	4,175,017.50	.00	1,391,672.50	75.0%
TOTAL Town General Fund	24,714,580	128,698	24,843,278	16,627,378.42	298,732.03	7,917,167.30	68.1%
GRAND TOTAL	24,714,580	128,698	24,843,278	16,627,378.42	298,732.03	7,917,167.30	68.1%

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

MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2023 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1010 Board General Fund							
611010 General Instruction	8,024,050	8,940	8,032,990	5,192,179.91	.00	2,840,810.09	64.6%
611020 English	53,300	1,154	54,454	64,464.61	1,644.10	-11,654.81	121.4%
611040 World Languages	7,990	0	7,990	2,736.75	1,070.00	4,183.25	47.6%
611050 Health & Safety	5,500	0	5,500	5,162.99	13.00	324.01	94.1%
611060 Physical Education	14,360	0	14,360	8,206.47	615.19	5,538.34	61.4%
611070 Art	17,120	0	17,120	9,793.43	5,122.00	2,204.57	87.1%
611080 Mathematics	23,940	0	23,940	11,027.29	658.18	12,254.53	48.8%
611090 Music	69,030	3,000	72,030	15,853.55	5,034.52	51,141.93	29.0%
611100 Science	29,980	0	29,980	13,671.13	1,036.25	15,272.62	49.1%
611110 Social Studies	17,140	0	17,140	9,157.66	875.21	7,107.13	58.5%
611150 Information Technology	212,990	4,073	217,063	160,311.89	10,939.15	45,812.26	78.9%
611220 Life & Consumer Science	10,580	0	10,580	7,822.91	100.55	2,656.54	74.9%
611230 Technology Education	17,750	0	17,750	14,522.12	2,176.51	1,051.37	94.1%
612010 Special Ed Instruction	1,837,530	-29,790	1,807,740	1,326,513.37	.00	481,226.63	73.4%
612020 Enrichment	408,060	0	408,060	301,399.89	466.96	106,193.15	74.0%
612040 Pre-Kindergarten	397,120	4,500	401,620	236,743.47	9.97	164,866.56	58.9%
613100 Remedial Reading/Math	455,570	-10,640	444,930	208,136.64	.00	236,793.36	46.8%
614000 Summer School	64,200	0	64,200	63,837.02	29.96	333.02	99.5%
616000 Tuition Payments	397,000	0	397,000	295,801.85	124,915.50	-23,717.35	106.0%
619000 Central Services	79,710	0	79,710	52,019.04	5,611.06	22,079.90	72.3%
621020 School Counseling	220,120	110	220,230	134,471.35	700.95	85,057.70	61.4%
621030 Health Services	170,710	30,140	200,850	116,498.57	535.00	83,816.43	58.3%
621040 Outside Eval/Contracted Serv	227,000	0	227,000	87,307.52	82,520.00	57,172.48	74.8%
621050 Speech & Language	282,280	20,300	302,580	214,547.81	70.27	87,961.92	70.9%
621080 Psychological Services	339,770	0	339,770	207,444.63	.00	132,325.37	61.1%
622010 Curriculum Development	164,900	0	164,900	75,913.31	-191.75	89,178.44	45.9%
622020 Professional Development	40,800	4,650	45,450	19,352.59	.00	26,097.41	42.6%
623020 Media Services	55,330	11,910	67,240	19,663.82	4,071.00	43,505.18	35.3%
623100 Library	293,140	-511	292,629	200,865.97	7,749.01	84,013.58	71.3%
624010 Board of Education	295,190	-320	294,870	235,506.48	15,348.36	44,015.16	85.1%
624020 Superintendent's Office	516,040	84,412	600,452	515,049.03	2,169.18	83,233.79	86.1%
624040 Special Education Admin	339,120	24,910	364,030	265,592.69	.00	98,437.31	73.0%
625200 Principals' Office Services	1,139,580	-7,198	1,132,382	893,736.11	482.00	238,163.78	79.0%
625210 Support Services - Central	13,830	0	13,830	3,471.97	-1,225.00	11,583.03	16.2%
625230 Field Studies	13,500	0	13,500	2,500.00	3,818.40	7,181.60	46.8%
626010 Business Management	690,000	0	690,000	531,338.76	.00	158,661.24	77.0%
627100 Plant Operations - Building	1,426,070	-25,716	1,400,354	1,017,624.18	75,551.17	307,178.26	78.1%
628010 Regular Transportation	1,162,570	0	1,162,570	948,522.80	289,651.36	-75,604.16	106.5%
628020 Spec Ed Transportation	120,000	0	120,000	90,809.50	66,064.50	-36,874.00	130.7%
634300 After School Program	43,830	0	43,830	14,340.93	.00	29,489.07	32.7%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2023 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
634400 Athletic Program	38,690	0	38,690	21,401.26	2,292.05	14,996.69	61.2%
680000 Employee Benefits	4,174,340	-6,107	4,168,233	3,146,869.47	8,308.89	1,013,054.64	75.7%
690000 Transfers Out To Other Funds	53,560	0	53,560	40,170.00	.00	13,390.00	75.0%
TOTAL Board General Fund	23,963,290	117,816	24,081,106	16,802,360.74	718,233.50	6,560,512.02	72.8%
GRAND TOTAL	23,963,290	117,816	24,081,106	16,802,360.74	718,233.50	6,560,512.02	72.8%

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