

# **Town of Mansfield**

Preliminary Financial Statements

(For the Period Ending June 30, 2023)

Finance Department  
Amanda L. Backhaus, CPA  
Director of Finance  
September 26, 2023

**Town of Manfield  
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June 30, 2023**

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**MEMO**

**To:** Mansfield Town Council  
**CC:** Ryan Aylesworth, Town Manager  
**From:** Amanda L. Backhaus, Director of Finance  
**Date:** September 26, 2023  
**Subject:** **PRELIMINARY Financial Statements dated June 30, 2023**

**General Fund Budget Highlights**

**Revenues**

Tax Collections The total collection rate through June 30, 2023 is 98.2% compared to 98.6% in the prior year. Real estate collections, which account for approximately 81.6% of the levy, are 98.5% as compared to 99% for last year.

Licenses and Permits Building permits totaled \$1,756,805, which is significantly higher previous year due to various large ongoing projects within Town. Fire code fees totaled \$641,275 which is 3200% of the amount budgeted. These are not in-line with historic trends.

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 \$9,429,885 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, with a total State revenue budget \$14,074,110. We have received \$16,138,790, or \$2,064,680 more than budget, for the fiscal year due to an unanticipated additional payment from the Municipal Stabilization grant.

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

Miscellaneous This area is primarily interest income and the telecommunications service payment. Total interest income through June 30, 2023 is \$1,694,787 as compared to \$26,343 for the same period last year. The average STIF interest rate for July - June 2023 was 3.3% as compared to 0.10% for the same period last year.

**Expenditures**

Town Expenditures As of June 30, 2023, General Fund expenditures were under budget by \$1.1 million. \$687,350 was from vacancy savings due to staff transitions and departures. An additional \$284,320 was savings recognized as a result of the Resident State Trooper Benefit rate being reduced mid-year, well below what was originally budgeted.

## **Other Governmental Funds**

### Day Care Fund

The Day Care Fund ended the period with revenues exceeding expenditures by \$25,647. Fund balance at July 1, 2022 of \$841,333 increased to \$866,890 as of June 30, 2023. Additional grant revenues received assisted in covering additional costs.

### Cafeteria Fund

Expenditures exceeded revenues by \$138,150 for the period. Fund balance at July 1, 2022 decreased from \$380,981 to \$242,831 as of June 30, 2023.

### Recreation Program Fund

Expenditures exceeded revenues by \$193,257 for the period. Fund balance at July 1, 2022 decreased from \$46,356 to (\$146,900) as of June 30, 2023.

### Capital Non-Recurring Fund

CNR began this fiscal year with a fund balance of \$1,296,282. Proceeding with the budget as adopted, we projected ending the fiscal year with a fund balance of \$1,642,776, an increase of \$346,494. This is due to higher ambulance use than anticipated as well as non-budget insurance reimbursements that were received.

### Town Aid Road Fund

Revenues exceeded expenditures by \$97,427 for the period. Fund balance at July 1, 2022 increased from \$121,581 to \$219,008 at June 30, 2023. Per the State's budget, Mansfield's share of the Town Aid Road grant is \$412,260 for FY 2022/23 which was fully received.

### ARPA

Two new additional charts have been added to the Quarterly Report. The first is the American Rescue Plan Act Project Status Report. This report details the current status of the projects that have been approved by the Council. The second report is the ARPA Project Expenditure Summary. This report gives a breakdown of the financial status of each approved project. Currently the Council has authorized \$5,068,250 of the Town's ARPA allocation and has a remaining balance to spend of \$2,922,759.

### Mansfield Downtown Partnership

Revenues exceeded expenditures by \$31,982 through June 30, 2023, and fund balance increased from \$355,464 to \$387,445 due to several expenditures coming in under budget. UConn's contribution to the Partnership for the full year has been received.

### Transit Services Fund

The Transit Services Fund ended the period with revenues exceeding expenditures by \$26,940. Operations are proceeding according to budget for the Transportation Center and WRTD activity.

## Cemetery Fund

Retained earnings in the Cemetery Fund decreased from \$300,813 at July 1, 2022 to \$282,391 as of June 30, 2023. The major costs for this fund are mowing and cemetery maintenance. This decrease is in alignment with the FY23 budget.

## **Enterprise Funds**

### Solid Waste Fund

Revenues exceeded expenditures by \$113,819. Retained Earnings increased from \$889,156 at July 1, 2022 to \$1,002,975 as of June 30, 2023. Depreciation expense still needs to be recorded in this fund. This balance will be drawn down as expenses are met.

## **Internal Service Funds**

### 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 \$3,144,634 as of June 30, 2023. This loss is approximately double what was anticipated in the FY23 budget and was due to an increase in medical claims. Claims through March averaged \$669,301 (on a fiscal year basis) as compared to \$640,224, the average for last fiscal year which represents a 4.5% 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 \$79,372 through quarter end. Retained earnings increased from \$242,507 to \$321,878 as of June 30, 2023.

### Management Services Fund

Management Services Fund expenditures through June 30, 2023 exceeded revenues by \$110,883. Fund Balance decreased from \$2,397,436 at July 1, 2022 to \$2,286,553 as of June 30, 2023. This was due to expenditures coming in significantly under budget due to staff turnover and vacancy savings.

## **Eastern Highlands Health District**

Operating expenditures exceeded revenues by \$73,527. Fund Balance decreased from \$675,309 to \$601,782. This decrease was due to additional transfers to the EHHD capital fund that were approved by their Board of Directors during the year.

## **Debt Service Fund**

Fund Balance increased from \$700,100 on July 1, 2022 to \$1,093,934 as of June 30, 2023. This will be drawn down as principal and interest payments are made during the year.

**Town of Mansfield  
Town of Mansfield General Fund  
Balance Sheet  
June 30, 2023**

		<u><b>2023</b></u>
<b>Assets</b>		
Cash and Cash Equivalents	\$	17,686,383
Accounts Receivable - Property Taxes		1,920,572
Accounts Receivable - Intergovernmental		20,749
Accounts Receivable - Other		105,509
Due from Other Funds		<u>-</u>
 Total Assets	 \$	 <u><u>19,733,213</u></u>
<b>Liabilities and Fund Balance</b>		
Liabilities:		
Accounts Payable	\$	(3,722)
Due to State of Connecticut		17,101
Due to Other Funds		413,321
Refundable Deposits		166,950
Accrued Liabilities		2,041,894
Deferred Revenue		1,854,784
Advance Tax Collections		<u>21,068</u>
 Total Liabilities		 <u>4,511,396</u>
Fund Balance:		
Assigned		-
Unassigned		<u>15,221,817</u>
 Total Fund Balance		 <u>15,221,817</u>
 Total Liabilities and Fund Balance	 \$	 <u><u>19,733,213</u></u>

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

Account Number and Description	7/1/2022	Net Activity July - December		6/30/2023
	Beginning			Ending
	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	(31,019,277.79)	81,291,658.19	77,219,460.24	(26,947,079.84)
10318 Cash-master Charge/visa	7,459.53	1,030,747.24	1,034,618.49	3,588.28
10321 Interfund Payroll Cash	0.00	10,750,357.83	10,750,357.83	0.00
10364 Cash - Ct Stif Pool	42,527,693.79	26,588,140.45	25,000,000.00	44,115,834.24
10452 Certificates Of Deposit	505,459.23	4,487.65	1,086.24	508,860.64
11005 Taxes Receivable - Current	407,753.97	36,512,101.81	36,192,862.99	726,992.79
11006 Taxes Receivable - Delinquent	654,961.86	425,340.85	306,279.15	774,023.56
11009 Tax Rec - Interest and Fees	459,556.00			459,556.00
11010 Allowance for Doubtful Accts	(40,000.00)			(40,000.00)
12100 Accounts Receivable - General	100,866.16	67,236.66	67,302.00	100,800.82
12102 Accounts Receivable - Exchange	180.00			180.00
12812 Due From State Gov't	46,457.00	20,451.00	46,457.00	20,451.00
12813 AcctsRec-SelfInsExchange	0.00	536,388.79	536,388.79	0.00
12818 Returned Checks	123.20	1,814.74	0.00	1,937.94
12819 Worker's Compensation Advances	2,882.29	100,719.72	100,096.86	3,505.15
12822/3 Accounts Receivable-Other	925.51	0.00	1,840.63	(915.12)
14200 Due From Spec Revenue Funds	0.00			0.00
14251 Due from Region 19	43,488.26	10,190.04	53,380.30	298.00
14257 Due from Downtown Partnership	0.00			0.00
<b>Total Assets</b>	<b>13,703,708.91</b>	<b>157,339,634.97</b>	<b>151,310,130.52</b>	<b>19,733,213.36</b>
20200 Accounts Payable	(137,471.17)	8,207,370.79	8,102,046.25	(32,146.63)
20220 Payroll Clearing	(2,145.85)	11,636.44	10,255.59	(765.00)
20236 Medical Insurance	35,214.05	4,119,915.05	4,114,454.41	40,674.69
20237 Taxable Medical Insurance	0.00			0.00
20253 Levy	0.00		1,283.31	(1,283.31)
20256 Dependent Care	0.00	32,801.55	32,801.55	0.00
20257 Uninsured Med Deduction	0.00	22,331.40	22,331.40	0.00
20263 ICMA	0.00	300.00	300.00	0.00
20265 Community Center Membership	0.00	5,794.37	5,794.37	0.00
20270 Cell Phone Use Deduction	0.00	3,211.32	3,211.32	0.00
20711 Due To State - Dog Licenses	(9,682.00)	9,702.00	10,965.00	(10,945.00)
20712 Due To State - Hunting & Fishi	7,047.00	2,399.00	2,393.00	7,053.00
20714 Due To State-dog Licenses A.p.	(4,016.00)	4,021.00	4,526.00	(4,521.00)
20715 Due To State-marriage Licenses	(408.00)	1,734.00	1,734.00	(408.00)
20716 Due To State-permit Applicatio	(2,958.00)	10,672.00	7,308.00	406.00
20718 Due To State Animal Adop Depos	(45.00)	1,170.00	1,170.00	(45.00)

Fiscal Year 2022/23				
	7/1/2022			6/30/2023
	Beginning	Net Activity July - December		Ending
Account Number and Description	Balance	Debits	Credits	Balance
20719 Due to State-Educ Train Fee	(1,962.41)	28,338.34	30,177.26	(3,801.33)
20720 Due to State Library Hist.Doc	0.00	12,752.00	12,752.00	0.00
20721 Due to State-Land Protection	(4,890.00)	75,706.00	75,656.00	(4,840.00)
20753 Due To Region 19	(340,940.92)	340,940.92	0.00	0.00
20809 Posting Variances	0.01	387.51	387.51	0.01
20810 Accrued Accounts Payable	(101,552.79)	105,342.79	183,009.76	(179,219.76)
20811 Refundable Deposits	(165,650.00)	14,100.00	15,400.00	(166,950.00)
20820 Accrued Payroll	(1,763,567.47)	17,719,141.96	17,818,248.45	(1,862,673.96)
20821 Processing Fee Payable-IPARQ	12,224.75	13,649.95	11,014.50	14,860.20
20822 Enforcement Cost Payable - LAZ	(861.95)	4,875.30	6,544.25	(2,530.90)
20823 Garage Revenue Payable- LAZ	(6,292.40)	23,923.70	28,785.30	(11,154.00)
20824 Enforcement Cost Payable - Storrs Commons	(234.60)		14.20	(248.80)
20832 Collection Fee Payable	(3,165.59)	30,902.95	31,421.57	(3,684.21)
23320 Deferred Revenue - Taxes	(947,385.60)	36,149,180.30	36,597,022.82	(1,395,228.12)
23330 Deferred Revenue - Other	0.00			0.00
23360 Taxes Collected In Advance	(167,931.78)	167,931.78	21,067.69	(21,067.69)
25101 Unavailable Revenue - Interest	(459,556.00)	0.00	0.00	(459,556.00)
27900 Due To Internal Service Fund	(387,278.57)	387,278.57	413,321.23	(413,321.23)
<b>Total Liabilities</b>	<b>(4,453,510.29)</b>	<b>67,507,510.99</b>	<b>67,565,396.74</b>	<b>(4,511,396.04)</b>
32302 Current Year Encumbrances	98,201.50	0.00	98,201.50	0.00
32303 Res For Prior Year Encumb	(268,919.86)	268,919.86	0.00	0.00
32304 Res For Current Year Encumb	(98,201.50)	98,201.50	0.00	0.00
33000 Assigned Fund Balance - Tax Appeals	(21,771.00)	21,771.00		0.00
33312 FUND BALANCE - ASSIGNED	0.00			0.00
34000 Fund Balance - Available	(8,959,507.76)	35,927,191.15	42,189,500.71	(15,221,817.32)
39005 Actual Revenues		65,271,844.65	65,271,844.65	0.00
39006 Actual Expenditures		61,255,128.27	61,255,128.27	0.00
<b>Total Fund Equity</b>	<b>(9,250,198.62)</b>	<b>162,843,056.43</b>	<b>168,814,675.13</b>	<b>(15,221,817.32)</b>
<b>*** Net Total ***</b>	<b>0.00</b>	<b>387,690,202.39</b>	<b>387,690,202.39</b>	<b>0.00</b>

**Town of Mansfield  
Day Care Fund  
Balance Sheet  
June 30, 2023**  
(with comparative totals for June 30, 2022)

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 877,858	\$ 817,002
Accounts Receivable	<u>63,986</u>	<u>85,499</u>
Total Assets	<u><u>941,844</u></u>	<u><u>902,501</u></u>
<b>Liabilities and Fund Balance</b>		
Liabilities		
Accounts Payable	20,345	16,635
Accrued Payroll	54,518	44,533
Deferred Revenue	<u>-</u>	<u>-</u>
Total Liabilities	<u>74,864</u>	<u>61,168</u>
Fund Balance	<u>866,981</u>	<u>841,333</u>
Total Liabilities and Fund Balance	<u><u>\$ 941,844</u></u>	<u><u>\$ 902,501</u></u>

**Town of Mansfield**  
**Day Care Fund - Combined Program**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**June 30, 2023**  
(with comparative totals for June 30, 2022)

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
<b>Revenues</b>				
Fees for Services - Parent Fees	\$ 843,536	\$ 1,016,869	120.5%	\$ 864,029
Fees for Services - State Grant	429,698	547,493	127.4%	392,259
State Support - Other	10,000	8,806	88.1%	3,270
Program Stabilization	200,000	0	0.0%	111,360
School Readiness Grant	53,544	63,156	118.0%	59,143
Subsidies for Services	120,000	93,119	77.6%	119,671
CTCares for Child Care				18,360
National School Lunch Grant	35,000	44,677	127.6%	40,100
Other		153,491		14,424
	<u>1,691,778</u>	<u>1,927,611</u>	113.9%	<u>1,622,617</u>
<b>Expenditures</b>				
Direct Program	1,100,578	1,224,199	111.2%	979,043
Administrative	186,500	181,403	97.3%	163,844
Energy	32,000	32,000	100.0%	30,000
Food Service Supplies	35,500	49,596	139.7%	39,013
Purchased Property Services	70,500	86,266	122.4%	78,845
Other Purchased Services	81,200	81,597	100.5%	39,114
Insurance	8,000	10,330	129.1%	8,142
Building Supplies	5,200	16,952	326.0%	16,686
Repairs & Maintenance	10,000	86,294	862.9%	18,579
Instructional & Office Supplies	11,600	30,549	263.3%	7,427
Equipment	150,700	102,777	68.2%	4,569
	<u>1,691,778</u>	<u>1,901,963</u>	112.4%	<u>1,385,263</u>
Excess (Deficiency) of Revenues	-	25,647		237,354
Fund Balance, July 1	<u>841,333</u>	<u>841,333</u>		<u>603,980</u>
Fund Balance plus Cont. Capital, Jun 30	<u>\$ 841,333</u>	<u>\$ 866,980</u>		<u>\$ 841,334</u>

**Mansfield Board of Education**  
**Cafeteria Fund**  
**Balance Sheet**  
**June 30, 2023**  
(with comparative totals for June 30, 2022)

	<u>2023</u>		<u>2022</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 207,975	\$	245,397
Accounts Receivable	83,747		201,364
Inventory	<u>11,553</u>		<u>15,028</u>
 Total Assets	 <u>303,275</u>		 <u>461,789</u>
 <b>Liabilities and Fund Balance</b>			
<b>Liabilities</b>			
Accounts Payable	11,803		33,893
Accrued Payroll	7,709		4,882
Due to Other Funds	9,826		9,637
Deferred Revenue	<u>31,107</u>		<u>32,397</u>
 Total Liabilities	 <u>60,444</u>		 <u>80,809</u>
 Fund Balance	 <u>242,831</u>		 <u>380,981</u>
 Total Liabilities and Fund Balance	 <u>\$ 303,275</u>	 \$	 <u>461,789</u>

**Mansfield Board of Education  
Cafeteria Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
June 30, 2023  
(with comparative totals for June 30, 2022)**

	<b>Budget 2022/23</b>	<b>2023</b>	<b>Percent of Adopted Budget</b>	<b>2022</b>
<b>Revenues</b>				
Sales of Food	\$ 197,000	\$ 203,467	103.3%	\$ 89,906
Intergovernmental	1,049,700	853,859	81%	1,233,234
Other		160		50,215
Total Revenues	<u>1,246,700</u>	<u>1,057,487</u>	84.8%	<u>1,373,355</u>
<b>Expenditures</b>				
Salaries & Benefits	612,162	657,822	107.5%	596,300
Food & Supplies	435,000	504,658	116.0%	428,319
Repairs & Maintenance	7,500	6,371	85.0%	5,645
Equipment	-	24,234		64
Contingency	-	-		-
Total Expenditures	<u>1,054,662</u>	<u>1,193,086</u>	113.1%	<u>1,030,329</u>
<b>Transfers</b>				
Transfers Out - General Fund	<u>2,550</u>	<u>2,550</u>	100.0%	<u>2,550</u>
Excess (Deficiency) of Revenues	189,488	(138,150)		340,477
Fund Balance, July 1	<u>380,981</u>	<u>380,981</u>		<u>40,506</u>
Fund Balance plus Cont. Capital, Jun 30	<u>570,469</u>	<u>\$ 242,831</u>		<u>\$ 380,983</u>

**Town of Mansfield  
Parks and Recreation  
Balance Sheet  
June 30, 2023**

(with comparative totals for June 30, 2022)

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 69,329	\$ 249,758
Prepaid Expenditures	125	110
Accounts Receivable	<u>19,386</u>	<u>23,635</u>
<b>Total Assets</b>	<u><u>88,841</u></u>	<u><u>273,503</u></u>
<b>Liabilities and Fund Balance</b>		
Liabilities		
Accrued Payroll	76,794	54,395
Accounts Payable	10,585	13,601
Due to Other Funds	12,587	12,875
Deferred Revenue	<u>135,775</u>	<u>146,276</u>
<b>Total Liabilities</b>	<u>235,741</u>	<u>227,146</u>
<b>Fund Balance</b>	<u>(146,900)</u>	<u>46,356</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 88,841</u></u>	<u><u>\$ 273,503</u></u>

**Town of Mansfield  
Parks and Recreation  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
June 30, 2023**  
(with comparative totals for June 30, 2022)

	<b>Budget 2022/23</b>	<b>2023</b>	<b>Percent of Adopted Budget</b>	<b>2022</b>
<b>Revenues</b>				
Membership Fees	\$ 769,755	\$ 543,598	71%	\$ 471,010
Program Fees	898,750	711,107	79%	554,525
Fee Waivers	30,970	25,052	81%	18,515
Daily Admission Fees	51,820	39,348	76%	41,531
Rent - Facilities/Parties	36,160	14,010	39%	15,012
Employee Wellness	8,000	5,400	68%	4,915
Rent - E.O. Smith	19,200	18,640	97%	18,975
Charge for Services	10,000	6,441	64%	7,766
Contributions	72,900	10,169	14%	10,533
Sale of Merchandise	4,500	1,999	44%	912
Sale of Food	2,250	1,913	85%	865
Other	5,500	9,578	174%	8,170
<b>Total Revenues</b>	<b>1,909,805</b>	<b>1,387,255</b>	<b>73%</b>	<b>1,152,730</b>
<b>Operating Transfers</b>				
General Fund - Recreation Administrative	603,800	683,800	113%	862,830
General Fund - Community Programs	73,000	-		50,000
General Fund - Bicent. Pond				
General Fund - Teen Center				
<b>Total Operating Transfers</b>	<b>676,800</b>	<b>683,800</b>	<b>101%</b>	<b>912,830</b>
<b>Total Rev &amp; Oper Transfers</b>	<b>2,586,605</b>	<b>2,071,055</b>	<b>80%</b>	<b>2,065,560</b>
<b>Expenditures</b>				
Salaries & Wages	1,388,235	1,228,591	89%	1,083,514
Benefits	340,150	287,705	85%	282,924
Professional & Technical	170,115	134,432	79%	109,136
Purchased Property Services	12,100	14,596	121%	11,145
Repairs & Maintenance	40,680	74,150	182%	32,888
Rentals	7,200	5,470	76%	3,404
Other Purchased Services	286,360	259,357	91%	243,439
Other Supplies	58,180	33,905	58%	17,543
Energy	143,300	143,300	100%	141,600
Building Supplies	14,198	8,454	60%	4,203
Recreation Supplies	50,500	25,771	51%	13,492
Equipment	49,450	48,580	98%	77,591
COVID-19 Expense	1,000	-	0%	2,700
<b>Total Expenditures</b>	<b>2,561,468</b>	<b>2,264,312</b>	<b>88%</b>	<b>2,023,580</b>
Excess (Deficiency) of Revenues	25,137	(193,257)		41,980
Fund Balance, July 1	46,356	46,356		4,376
Fund Balance, Jun 30	\$ 71,493	\$ (146,900)		\$ 46,356

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

	<b>FY 21/22 Actual</b>	<b>FY 22/23 Adopted</b>	<b>FY 22/23 Estimated</b>	<b>FY 23/24 Proposed</b>
<b>Sources:</b>				
General Fund Contribution	\$ 5,732,310	\$ 3,080,000	\$ 3,098,038	\$ 3,633,900
Board Contribution	270,000		230,000	
Ambulance User Fees	349,496	250,000	521,274	325,000
Insurance Reimbursement			216,679	
FEMA			13,743	
Other	81,463		52,489	
Sewer Assessments	1,825	500	500	500
Pequot Funds	179,151	179,151	179,151	179,151
<b>Total Sources</b>	<b>6,614,245</b>	<b>3,509,651</b>	<b>4,311,874</b>	<b>4,138,551</b>
<b>Uses:</b>				
Operating Transfers Out:				
Capital Fund	5,633,094	3,546,780	3,965,380	4,453,050
<b>Total Uses</b>	<b>5,633,094</b>	<b>3,546,780</b>	<b>3,965,380</b>	<b>4,453,050</b>
Excess/(Deficiency)	981,151	(37,129)	346,494	(314,499)
Fund Balance/(Deficit) July 1	315,131	1,296,282	1,296,282	1,642,776
Fund Balance, June 30	<u>\$ 1,296,282</u>	<u>\$ 1,259,153</u>	<u>\$ 1,642,776</u>	<u>\$ 1,328,277</u>

**Capital Projects as of June 30, 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	23,917	23,917	-	23,917	-	23,917	-
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	-	1,915,306	9,694
86309 Furniture & Fixtures	296,226	296,226	-	296,226	-	292,718	3,508
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	-	25,465	535
Redesign of Town Website	15,000	15,000	-	15,000	-	11,018	3,982
Software Storage Upgrade for Assessor	16,650	16,650	-	16,650	-	-	16,650
<b>Total General Government:</b>	<b>3,874,245</b>	<b>3,874,245</b>	<b>-</b>	<b>3,874,245</b>	<b>-</b>	<b>3,706,348</b>	<b>167,897</b>

**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	127,400	127,400	-	127,400	51,100	29,352	46,948
84109 Downtown Storrs Enhancements	42,500	42,500	-	42,500	-	40,429	2,071
84110 Positioning & Marketing Plan	180,000	180,000	-	180,000	13,580	87,024	79,396
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	550,917	(59,223)	491,694	-	339,767	151,927
Community Development Software	-	-	-	-	-	-	-
Design Guidelines	35,000	35,000	-	35,000	-	-	35,000
Wayfinding Signage Implementation	100,000	100,000	-	100,000	-	-	100,000
<b>Total Community Development:</b>	<b>32,328,696</b>	<b>32,387,919</b>	<b>(59,223)</b>	<b>32,328,696</b>	<b>64,680</b>	<b>31,231,060</b>	<b>1,032,955</b>

**Capital Projects as of June 30, 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	117,046	117,046	-	117,046	12,000	81,661	23,385
82823 Rescue Equipment	54,884	54,884	-	54,884	-	54,884	-
82827 Fire Personal Protective Equipment	243,000	243,000	-	243,000	-	182,317	60,683
82845 Rescue 107 Replacement	250,480	250,480	-	250,480	-	480	250,000
82848 Administrative Vehicle Replacement	91,167	91,167	-	91,167	-	91,617	(450)
82850 Defibulator 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	-	160,578	9,422
82854 Protective Clothing Washer/Dryer	18,926	18,926	-	18,926	-	18,926	-
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	-	122,840	62,160
Body and Vehicle Cameras	25,000	25,000	-	25,000	-	-	25,000
SQUAD 207 Refurbish	215,000	215,000	-	215,000	215,000	-	-
Thermal Imager Cameras	50,000	50,000	-	50,000	-	-	50,000
<b>Total Public Safety:</b>	<b>1,633,003</b>	<b>1,633,003</b>	<b>-</b>	<b>1,633,003</b>	<b>227,000</b>	<b>862,926</b>	<b>543,077</b>

**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	3,544,355	(15,000)	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	-	54,825	77,176
85816 Park Improvements	533,619	533,619	-	533,619	7,359	492,263	33,997
Bicentennial Pond Canoes	6,000	6,000	-	6,000	-	5,655	345
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
<b>Total Community Services:</b>	<b>7,094,064</b>	<b>6,495,224</b>	<b>598,840</b>	<b>7,094,064</b>	<b>7,359</b>	<b>6,070,050</b>	<b>1,016,655</b>

**Capital Projects as of June 30, 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	1,178,689	1,178,689	-	1,178,689	-	1,129,135	49,554
86290 Roof Repairs/Town Hall Roof Rplcmnt	881,900	881,900	-	881,900	-	866,430	15,470
86292 School Building Maintenance	1,952,662	1,952,662	-	1,952,662	-	1,867,433	85,229
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	-	404,989	184,144
86305 Fire Station Repairs & Improvements	447,235	447,235	-	447,235	18,167	429,579	(511)
86306 Library Bldg Repairs & Improvements	541,500	541,500	-	541,500	78,400	373,723	89,377
86307 Senior Center Bldg Repairs & Improvements	250,000	250,000	-	250,000	31,724	168,054	50,223
86308 Town Hall Bldg Repairs & Improvements	363,000	363,000	-	363,000	-	269,176	93,824
86310 Custodial Equipment	61,245	61,245	-	61,245	-	61,245	-
86311 Tractor Replacement	92,600	92,600	-	92,600	44,793	47,600	207
86315 Daycare Building Repairs	410,000	410,000	-	410,000	-	360,797	49,203
86317 Public Works Building Repairs	286,500	286,500	-	286,500	77,480	188,043	20,977
86319 Animal Shelter Building Repairs	51,500	51,500	-	51,500	-	37,885	13,615
86320 Historical Society Building Repairs	-	-	-	-	-	-	-
86321 Park Building Repairs	163,200	163,200	-	163,200	-	116,360	46,840
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	4,863	365,930	34,025
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	46,830,338	4,049,841	50,880,179	667,429	45,426,663	4,786,086
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	37,532	631,352
86403 MMS Roof Replacement	2,190,000	-	2,190,000	2,190,000	15,704	1,621,625	552,672
86405 MMS Photovoltaic Panels	572,012	-	572,012	572,012	4,030	278,324	289,658
Historical Soc BldgRestora	884,000	50,000	834,000	884,000	80,000	4,422	799,578
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	10,995	10,995	-	10,995	-	10,995	-
Lenard Hall	-	-	-	-	-	-	-
Lenard Hall - Security	21,002	21,002	-	21,002	-	21,002	-
MMS Auditorium Lighting	125,000	125,000	-	125,000	25,807	99,193	-
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
<b>Total Facilities Management:</b>	<b>64,564,743</b>	<b>56,880,902</b>	<b>7,683,841</b>	<b>64,564,743</b>	<b>1,284,513</b>	<b>55,085,451</b>	<b>8,194,779</b>

**Capital Projects as of June 30, 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	-	494,571	32,846
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	3,300	936,543	135,771
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	441,543	31,366	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	30,019	495,376	3,750
83524 Road Resurfacing	13,575,820	13,207,314	368,506	13,575,820	492,565	12,687,842	395,413
83639 Large Dump Trucks	987,474	987,474	-	987,474	-	940,321	47,153
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	-	293,593	40,907
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	-	1,296	13,704
Bucket Loader	195,122	195,122	-	195,122	-	195,122	-
Culvert Rehabilitation	200,000	200,000	-	200,000	-	-	200,000
Downtown Pedestrian Loop	215,400	73,761	141,639	215,400	13,500	26,311	175,589
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
<b>Total Public Works:</b>	<b>21,471,316</b>	<b>20,307,180</b>	<b>1,164,135</b>	<b>21,471,316</b>	<b>539,383</b>	<b>18,796,713</b>	<b>2,135,220</b>

**Capital Projects as of June 30, 2023  
Revenue/Expenditure Summary**

*Revenues*

*Expenses*

<u>Account and Description</u>	<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>
General Government	3,874,245	3,874,245	-	3,874,245	-	3,706,348	167,897
Community Development	32,328,696	32,387,919	(59,223)	32,328,696	64,680	31,231,060	1,032,955
Public Safety	1,633,003	1,633,003	-	1,633,003	227,000	862,926	543,077
Community Services	7,094,064	6,495,224	598,840	7,094,064	7,359	6,070,050	1,016,655
Facilities Management	64,564,743	56,880,902	7,683,841	64,564,743	1,284,513	55,085,451	8,194,779
Public Works	21,471,316	20,307,180	1,164,135	21,471,316	539,383	18,796,713	2,135,220
<b>Grand Total:</b>	<b>130,966,067</b>	<b>121,578,474</b>	<b>9,387,593</b>	<b>130,966,067</b>	<b>2,122,936</b>	<b>115,752,548</b>	<b>13,090,583</b>

**Town of Mansfield  
Town Aid Road Fund  
Balance Sheet  
June 30, 2023**  
(with comparative totals for June 30, 2022)

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 219,008	\$ 111,611
Accounts Receivable	<u>-</u>	<u>9,970</u>
Total Assets	<u><u>219,008</u></u>	<u><u>121,581</u></u>
<b>Liabilities and Fund Balance</b>		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>219,008</u>	<u>121,581</u>
Total Liabilities and Fund Balance	<u><u>\$ 219,008</u></u>	<u><u>\$ 121,581</u></u>

**Town of Mansfield**  
**Town Aid Road Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**June 30, 2023**  
(with comparative totals for June 30, 2022)

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
<b>Revenues</b>				
State Grant	\$ 412,260	\$ 413,430	100%	\$ 412,261
Services (Region 19 Parking Lots)	42,750	40,630	95%	39,880
Total Revenues	<u>455,010</u>	<u>454,060</u>	100%	<u>452,141</u>
<b>Expenditures</b>				
Salaries and Wages	142,000	103,227	73%	161,815
Equipment	-	490	0%	-
Supplies	262,500	132,992	51%	245,808
Equipment Rental	22,000	19,924	91%	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>356,633</u>	68%	<u>619,224</u>
Excess (Deficiency) of Revenues	(71,490)	97,427		(167,082)
Fund Balance, July 1	<u>121,581</u>	<u>121,581</u>		<u>288,664</u>
Fund Balance plus Cont. Capital, Jun 30	<u>\$ 50,091</u>	<u>\$ 219,008</u>		<u>\$ 121,582</u>

**American Rescue Plan Act (ARPA)  
Project Status Report  
June 30, 2023**

**Facilities:**

1. **Public Library HVAC \$300,000** Contracted for services. Parts have been ordered and we are working with the vendor for a schedule.
2. **MCC HVAC, air balancing and ductwork \$52,000** Bid prices came in higher than budget. Currently working to reduce scope to accomplish.
3. **Town Hall HVAC upgrades \$45,000** Material ordered and received. Permit has been issued. Work is going to be scheduled in the next few months. Will be completed in FY24.
4. **Fire Station 307 Sleeping Quarters \$30,000** Working to complete by end of calendar year.
5. **Fire Station 307 Decontamination Lockers \$100,000** Working to complete by end of calendar year.
6. **DPW Garage Sleeping Quarters and Restroom Upgrades \$200,000** Slight complications regarding building and bringing area to code. Working out details to move forward.
7. **Municipal Facilities Community Engagement \$100,000** In progress.
8. **EV Charging Stations \$100,000** Substantially completed. Small balance to be used in FY24 to install stations at DPW and MMS.

**Human Services**

1. **Extended Senior Center Mental Health, Nutrition and Transportation Program \$75,000:** Hired a PT Driver and are in the process of rehiring a PT Kitchen Assistant
2. **Mansfield Farms to Families \$75,000:** Program is currently in operations with the intent to run for two more harvest seasons. All funds to be expended by the summer of 2025.
3. **Social Services Mobile Support Vehicle \$60,000:** This vehicle has been purchased. Council will need to reallocate remaining balance of \$518.
4. **Funding Supporting Social Service Organizations \$350,000:** A second round of RFPs were received, totaling \$241,000. These requests will be reviewed by the Council on 9/11.

**Library/IT**

1. **Mansfield Digital Inclusion Initiative \$300,000:** Vehicle which met the needs to be a Digital Access Library van was purchased and is active serving resident. A job description for the Digital Access Specialist was created. An initial candidate was selected however this fell through. The job will be reposted soon. iPads and Chromebooks were purchased for public use. Additional programming to commence once staff is hired.

**Library**

1. **Wireless Access Pavilion \$28,000** This purchase has been made. The Council will need to reallocate the remaining balance of \$83.
2. **Quiet Study Pods \$25,000** This purchase has been made. The Council will need to reallocate the remaining balance of \$4,275.

**Mansfield Downtown Partnership**

1. **Local Business Assistance \$370,000:** No new updates. Approximately \$31,500 remaining to report.

2. **Marketing Downtown & 4-Town Region \$30,000** \$3,750 was allocated to the UCONN intern for 4-Town work. That was completed in May 2023. Will be reviewing potential additional purchases after the Festival at the end of September.
3. **Arts Relief Fund \$75,000:** We have hired RiseUp who will assist in reviewing public arts proposals. Additional spending will occur on this item during FY24.

#### Parks and Recreation

1. **Recreation Programing Equipment \$22,500:** Balance of \$139.39 available
2. **Wifi Expansion at Southeast Park and Lions Park \$7,000** Equipment has been purchased and budget is fully spent (FY24). Staff are working on installation and expect completion mid-fall.
3. **Additional TBD to MCC \$10,000:** Outdoor furniture has been purchased. Additional purchases are planned for FY24.
4. **Parks and Recreation Master Plan \$100,000** Consultant has been hired and the Master Plan work is currently in progress.
5. **Pickle Ball Facility \$150,000** As of June 30, this work was in progress and expected to wrap up shortly.
6. **Sunny Acres Pickle Ball \$35,000:** Completed. Council will need to review possible reallocation of remaining balance of \$2,500.

#### Planning & Development

1. **Affordable Housing Project Support \$150,000** Project completed.
2. **S. Eagleville Green \$750,000** In process.
3. **Hunting Lodge Road Neighborhood Plan \$150,000** In process. Will complete in FY24.
4. **Direct Financial Assistance to Economically Distressed Residents \$150,000** In process. Will complete in FY24.

#### Fire & Emergency Services

1. **Replacement of Ambulance 707 \$300,000:** Equipment ordered, awaiting an available chassis for a project number from the manufacturer
2. **Life Safety Equipment and Ambulance Stretcher & Load System \$55,000:** Equipment ordered
3. **Extrication Equipment \$60,000:** Purchased. Council will need to review possible reallocation of remaining balance of approximately \$9k.
4. **Quint Fire Apparatus \$258,750:** Pivoting to a new vendor with production scheduled for June 2024.

#### General

1. **Priority Road & Drainage Projects \$555,000:** \$100,000 of paving has been completed. \$30,000 has been encumbered for line striping. The remainder is allocated for Hunting Lodge Road. \$68,450 has been encumbered for engineering. The remainder will be used for culvert replacement.

**ARPA PROJECTS AS OF 6/30/23**

**Expenditure Summary**

<b>Description</b>	<b>Total</b>	<b>2021/2022 Expenditures</b>	<b>2022/2023 Encumbrances</b>	<b>2022/2023 Expenditures</b>	<b>Balance</b>
<b>FACILITIES</b>					
Public Library HVAC System Upgrade	\$ 300,000		\$ 291,207		\$ 8,793
MCC HVAC, Air Balancing and Ductwork Upgrades	52,000				52,000
Town Hall HVAC Upgrades	45,000		-	21,146	23,854
Fire Station 307 Sleeping Quarters Upgrades	30,000				30,000
Fire Station 307 Decontamination Lockers	100,000				100,000
DPW Garage Sleeping Quarters and Restroom Upgrades	200,000		56,000		144,000
Municipal Facilities Community Engagment Phase	100,000		36,128	31,872	32,000
EV Charging Stations	100,000		-	96,329	3,671
<b>TOTAL</b>	<b>927,000</b>	<b>-</b>	<b>383,335</b>	<b>149,347</b>	<b>394,318</b>
<b>HUMAN SERVICES</b>					
Expanded Senior Center Mental Health, Nutrition and Transportation Program	75,000			12,922	62,078
Mansfield Farms to Families	75,000			23,408	51,592
Social Services Mobile Support Vehicle	60,000			59,482	518
Funding Support for Social Service Organizations	350,000			50,000	300,000
<b>TOTAL</b>	<b>560,000</b>	<b>-</b>	<b>-</b>	<b>145,811</b>	<b>414,189</b>
<b>INFORMATION TECHNOLOGY/ LIBRARY</b>					
Mansfield Digital Inclusion Initiative	300,000			45,435	254,565
<b>TOTAL</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>45,435</b>	<b>254,565</b>
<b>LIBRARY</b>					
Wireless Access Pavilion	28,000		-	27,917	83
Quiet Study Pods	25,000	510		20,214	4,276
<b>TOTAL</b>	<b>53,000</b>	<b>510</b>	<b>-</b>	<b>48,131</b>	<b>4,359</b>
<b>MANSFIELD DOWNTOWN PARTNERSHIP</b>					
Local Business Assistance	370,000			338,500	31,500
Marketing Downtown & 4-Town Region	30,000			3,750	26,250
Arts Relief Fund	75,000		5,625	1,875	67,500
<b>TOTAL</b>	<b>475,000</b>	<b>-</b>	<b>5,625</b>	<b>344,125</b>	<b>125,250</b>
<b>PARKS AND RECREATION</b>					
Cubicle Partitions	6,500			9,700	(3,200)
Fitness Instructor Microphones	2,000				2,000
Outdoor Event Tents	9,000			6,083	2,917
Virtual Programming Equipment	5,000	3,696		2,794	(1,490)
Wifi Expansion at Southeast Park and Lions Park	7,000				7,000
Additional TBD Upgrades to MCC	10,000			3,391	6,609
Parks & Recreation Master Plan	100,000		65,948	51,935	(17,883)
Pickleball Facility	150,000		9,547	39,844	100,609
Sunny Acres/Pickle Ball	35,000			32,421	2,579
<b>TOTAL</b>	<b>324,500</b>	<b>3,696</b>	<b>75,495</b>	<b>146,169</b>	<b>99,141</b>

**ARPA PROJECTS AS OF 6/30/23**

**Expenditure Summary**

<b>Description</b>	<b>Total</b>	<b>2021/2022 Expenditures</b>	<b>2022/2023 Encumbrances</b>	<b>2022/2023 Expenditures</b>	<b>Balance</b>
<b>PLANNING &amp; DEVELOPMENT</b>					
Affordable Housing Project Support (Eagleville Green Project)	150,000			150,000	-
S Eagleville Green (Connection to Public Wastewater System)	750,000		114,820	67,085	568,095
Hunting Lodge Road Neighborhood Plan	150,000		128,677	21,323	-
Direct Financial Assistance to Economically Distressed Residents	150,000	2,700	-	64,154	83,146
<b>TOTAL</b>	<b>1,200,000</b>	<b>2,700</b>	<b>243,497</b>	<b>302,563</b>	<b>651,240</b>
<b>FIRE &amp; EMERGENCY SERVICES</b>					
Replacement of Ambulance 707	300,000				300,000
Life Safety Equipment and Ambulance Stretcher & Load System	55,000				55,000
Extrication Equipment	60,000			50,602	9,398
Quint Fire Apparatus	258,750		-		258,750
<b>TOTAL</b>	<b>673,750</b>	<b>-</b>	<b>-</b>	<b>50,602</b>	<b>623,148</b>
<b>GENERAL</b>					
Priority Road & Drainage Projects	555,000		11,715	186,735	356,550
<b>TOTAL</b>	<b>555,000</b>	<b>-</b>	<b>11,715</b>	<b>186,735</b>	<b>356,550</b>
<b>TOTAL</b>	<b>\$ 5,068,250</b>	<b>\$ 6,906</b>	<b>\$ 719,666</b>	<b>\$ 1,418,918</b>	<b>\$ 2,922,759</b>

**Mansfield Downtown Partnership**  
**Statement of Financial Position**  
**June 30, 2023**  
(with comparative totals for June 30, 2022)

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash & Cash Equivalents	\$ 400,457	368,427
Accounts Receivable	<u>          -</u>	<u>          -</u>
Total Assets	<u>400,457</u>	<u>368,427</u>
<b>Liabilities</b>		
Accrued Payroll	11,106	9,391
Accounts Payable	1,906	3,572
Due to Mansfield	<u>          -</u>	<u>          -</u>
Total Liabilities	<u>13,011</u>	<u>12,963</u>
<b>Fund Balance</b>		
Contributed Capital	51,440	51,440
Unreserved	<u>336,005</u>	<u>304,024</u>
Total Fund Balance	<u>387,445</u>	<u>355,464</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 400,457</u>	<u>\$ 368,427</u>

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

	<b>Actual 2013/14</b>	<b>Actual 2014/15</b>	<b>Actual 2015/16</b>	<b>Actual 2016/17</b>	<b>Actual 2017/18</b>	<b>Actual 2018/19</b>	<b>Actual 2019/20</b>	<b>Actual 2020/21</b>	<b>Actual 2021/22</b>	<b>Budget 2022/23</b>	<b>100% Actual Jun. 30</b>	<b>Percent of Adopted Budget</b>
<b>Revenues</b>												
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	\$ 160,000	100%
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	40,000	100%
Membership Fees	19,680	15,490	19,645	16,673	18,115	16,110	11,910	15,515	16,200	10,000	15,305	153%
<b>Total Revenues</b>	<b>269,680</b>	<b>265,490</b>	<b>269,645</b>	<b>266,673</b>	<b>324,115</b>	<b>302,110</b>	<b>344,910</b>	<b>355,515</b>	<b># 356,200</b>	<b>370,000</b>	<b>375,305</b>	<b>101%</b>
<b>Operating Expenditures</b>												
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	288,958	95%
Professional & Technical	22,937	15,909	21,969	28,845	22,280	21,175	12,480	28,634	41,310	17,975	21,495	120%
Office Rental	9,344	12,660	13,230	13,200	13,464	13,464	13,728	13,728	14,004	14,004	14,004	100%
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	13,905	89%
Supplies & Services	3,768	644	1,280	1,277	679	640	573	816	631	750	753	100%
Contingency	-	-	-	-	-	-	-	-	-	2,500	-	
<b>Total Operating Expenditures</b>	<b>336,989</b>	<b>238,730</b>	<b>261,156</b>	<b>271,719</b>	<b>287,037</b>	<b>281,865</b>	<b>305,962</b>	<b>344,929</b>	<b># 361,090</b>	<b>359,600</b>	<b>343,323</b>	<b>95%</b>
Operating Income/(Loss)	(67,309)	26,760	8,489	(5,046)	37,078	20,245	38,948	10,586	(4,890)	10,400	31,982	
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	\$ 387,445	
<b>Contribution Recap</b>												
Mansfield	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	160,000	\$ 160,000	
UCONN	125,000	125,000	125,000	125,000	132,000	132,000	150,000	150,000	150,000	160,000	160,000	
<b>Total Contributions</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 264,000</b>	<b>\$ 264,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>320,000</b>	<b>\$ 320,000</b>	

**Town of Mansfield  
Transit Services Fund  
Balance Sheet  
June 30, 2023**

	<u>Intermodal Center 2023</u>	<u>WRTD 2023</u>	<u>Total 2023</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 173,368	\$ 39,396	\$ 212,764
Accounts Receivable	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u><u>173,368</u></u>	<u><u>39,396</u></u>	<u><u>212,764</u></u>
<b>Liabilities and Fund Balance</b>			
Liabilities			
Accounts Payable	<u>106</u>	<u>-</u>	<u>106</u>
Total Liabilities	<u>106</u>	<u>-</u>	<u>106</u>
Fund Balance	<u>173,262</u>	<u>39,396</u>	<u>212,658</u>
Total Liabilities and Fund Balance	<u><u>\$ 173,368</u></u>	<u><u>\$ 39,396</u></u>	<u><u>\$ 212,764</u></u>

**Town of Mansfield  
Transit Services Fund - Combined  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
June 30, 2023**

	<b>Intermodal Center 2023</b>	<b>WRTD 2023</b>	<b>Total 2023</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues</b>			
Rental Income	\$ 14,114	\$ -	\$ 14,114
Total Revenues	<u>14,114</u>	<u>-</u>	<u>14,114</u>
<b>Expenditures</b>			
Salaries & Benefits	-	-	-
Professional & Technical Services	58	-	58
Other Purchased Services	419	-	419
Office Supplies	413	-	413
Energy	-	-	-
Other General Expense	600	-	600
WRTD - Dial-A-Ride	-	40,821	40,821
WRTD - Windham Reg Transit District	-	74,213	74,213
WRTD - Pre-Paid Fare	-	389	389
WRTD - Disable Transport	-	20,261	20,261
Total Expenditures	<u>1,491</u>	<u>135,684</u>	<u>137,174</u>
<b>Operating Transfers</b>			
Transfer In - General Fund	<u>9,000</u>	<u>141,000</u>	<u>150,000</u>
Total Operating Transfers	<u>9,000</u>	<u>141,000</u>	<u>150,000</u>
Excess (Deficiency) of Revenues	21,623	5,317	26,940
Fund Balance, July 1	<u>151,638</u>	<u>34,080</u>	<u>185,718</u>
Fund Balance plus Cont. Capital, Jun 30	<u>\$ 173,262</u>	<u>\$ 39,396</u>	<u>\$ 212,658</u>

**Town of Mansfield  
Cemetery Fund  
Balance Sheet  
June 30, 2023**  
(with comparative totals for June 30, 2023)

	<u>2023</u>		<u>2022</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 75,821	\$	91,197
Investments	<u>206,570</u>		<u>215,748</u>
Total Assets	<u><u>282,391</u></u>		<u><u>306,945</u></u>
<b>Liabilities and Fund Balance</b>			
<b>Liabilities</b>			
Accounts Payable	<u>-</u>		<u>6,132</u>
Total Liabilities	<u>-</u>		<u>6,132</u>
<b>Fund Balance</b>			
Reserve for Perpetual Care	250,000		250,000
Reserve for Non-Expendable Trust	1,200		1,200
Unreserved	<u>31,191</u>		<u>49,613</u>
Total Fund Balance	<u>282,391</u>		<u>300,813</u>
Total Liabilities and Fund Balance	<u><u>\$ 282,391</u></u>	\$	<u><u>306,945</u></u>

**Town of Mansfield  
Cemetery Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
June 30, 2023**  
(with comparative totals for June 30, 2023)

	<b>Budget 2022/23</b>	<b>2023</b>	<b>Percent of Adopted Budget</b>	<b>2022</b>
<b>Revenues</b>				
Dividend/Investment Income	\$ 3,500	\$ 6,361	182%	\$ 3,846
State Grant		3,332		
Unrealized Gain/Loss on Investments		(15,538)		(37,723)
Sale of Plots	3,000	8,975	299%	4,300
<b>Total Revenues</b>	<b>6,500</b>	<b>3,130</b>	<b>48%</b>	<b>(29,577)</b>
<b>Operating Transfers</b>				
Transfer from General Fund	26,500	26,500	100%	94,500
<b>Total Operating Transfers</b>	<b>26,500</b>	<b>26,500</b>	<b>100%</b>	<b>94,500</b>
<b>Total Rev &amp; Oper Transfers</b>	<b>33,000</b>	<b>29,630</b>	<b>90%</b>	<b>64,923</b>
<b>Expenditures</b>				
Salaries	6,600	3,256	49%	4,950
Cemetery Maintenance	13,500	16,533	122%	12,210
Mowing Service	16,500	28,264	171%	27,892
<b>Total Expenditures</b>	<b>36,600</b>	<b>48,053</b>	<b>131%</b>	<b>45,052</b>
Excess (Deficiency) of Revenues	(3,600)	(18,423)		19,871
Fund Balance, July 1	300,813	300,813		280,942
Fund Balance, June 30	\$ <u>297,213</u>	\$ <u>282,391</u>		\$ <u>300,813</u>

**TOWN OF MANSFIELD  
INVESTMENT POOL  
AS OF JUNE 30, 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	
<b><u>BOND FUNDS:</u></b>							
<b><u>T. ROWE PRICE</u></b>							
U.S. TREASURY LONG	97,313.37	87,616.08	86,662.30	91,924.09	89,570.06	(7,743.31)	-8%
<b><u>VANGUARD INVESTMENTS</u></b>							
GNMA FUND	118,434.17	112,455.77	114,858.00	117,929.45	117,000.26	(1,433.91)	-1%
<b>TOTAL BOND FUNDS</b>	<b>215,747.54</b>	<b>200,071.85</b>	<b>201,520.30</b>	<b>209,853.54</b>	<b>206,570.32</b>	<b>(9,177.22)</b>	
<b>TOTAL INVESTMENTS</b>	<b>215,747.54</b>	<b>200,071.85</b>	<b>201,520.30</b>	<b>209,853.54</b>	<b>206,570.32</b>	<b>(9,177.22)</b>	
	ok	(15,675.69)	1,448.45	8,333.24	(3,283.22)		

**Town of Mansfield**  
**Solid Waste Disposal Fund**  
**Balance Sheet**  
**June 30, 2023**  
(with comparative totals for June 30, 2022)

	<b>2023</b>	<b>2022</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 866,902	\$ 835,533
Accounts Receivable, net	5,367	4,273
Total Current Assets	872,269	839,806
<b>Fixed Assets</b>		
Land		
Buildings & Equipment	936,766	936,766
Less: Accumulated Depreciation	(683,993)	(638,552)
Total Fixed Assets	252,772	298,214
Total Assets	1,125,041	1,138,020
<b>Liabilities and Retained Earnings</b>		
<b>Current Liabilities</b>		
Accounts Payable	5,420	87,626
Accrued Compensated Absences	12,025	12,783
Deferred Revenue	(9,687)	22,845
Refundable Deposits	2,387	2,662
Accrued Payroll	10,838	9,169
Sales Tax Payable	284	4,579
Total Current Liabilities	21,267	139,664
<b>Long-Term Liabilities</b>		
Landfill Postclosure Costs	100,800	109,200
Total Long-Term Liabilities	100,800	109,200
Total Liabilities	122,067	248,864
Retained Earnings	1,002,975	889,156
Total Liabilities and Fund Balance	\$ 1,125,041	\$ 1,138,020

**Town of Mansfield  
Solid Waste Disposal Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
June 30, 2023  
(with comparative totals for June 30, 2022)**

	<b>Budget 2022/23</b>	<b>2023</b>	<b>Percent of Adopted Budget</b>	<b>2022</b>
<b>Revenues</b>				
Garbage Collection Fees	\$ 1,218,000	\$ 1,386,238	114%	\$ 1,262,017
Transfer Station Fees	134,600	121,340	90%	126,452
Sale of Recyclables	5,000	4,881	98%	5,433
Scrap Metals	17,000	25,231	148%	19,048
Other Revenues	8,250	50,439	611%	27,300
Fee Waivers	1,000	3,601	360%	3,156
<b>Total Revenues</b>	<b>1,383,850</b>	<b>1,591,732</b>	<b>115%</b>	<b>1,443,408</b>
<b>Expenditures</b>				
Salaries & Benefits	288,650	293,899	102%	277,265
Contract Pickup	625,490	685,828	110%	652,542
Hauler's Tipping Fees	247,340	231,204	93%	236,442
Equipment Parts/Repair	5,000	39,794	796%	353
Mansfield Tipping Fees	52,860	63,767	121%	46,364
Supplies & Services	73,510	47,872	65%	34,689
Recycle Cost	20,250	44,878	222%	28,200
Hazardous Waste	28,920	23,920	83%	22,852
Depreciation Expense	45,440	45,442	100%	45,442
Energy	3,000	1,310	44%	1,465
Trucking Fee	3,360	-	0%	-
Transfer Out to Capital Projects				
<b>Total Expenditures</b>	<b>1,393,820</b>	<b>1,477,913</b>	<b>106%</b>	<b>1,345,615</b>
<b>Net Income (Loss)</b>	<b>(9,970)</b>	<b>113,819</b>		<b>97,793</b>
Retained Earnings, July 1	946,356	889,156		791,363
Retained Earnings, Jun 30	\$ 936,386	\$ 1,002,975		\$ 889,156

**Town of Mansfield**  
**Health Insurance Fund**  
**Balance Sheet**  
**June 30, 2023**  
(with comparative totals for June 30, 2022)

	<b>2023</b>	<b>2022</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 3,952,727	\$ 5,602,475
Total Assets	3,952,727	5,602,475
<b>Liabilities and Fund Equity</b>		
Liabilities		
Accrued Medical Claims	772,280	592,000
Deferred Revenue	4,000	4,000
Accrued Payroll	6,711	3,622
Accounts Payable	25,101	690,277
Total Liabilities	808,092	1,289,899
Fund Balance		
Fund Balance - Available	3,145,215	4,312,576
Total Fund Balance	3,144,635	4,312,576
Total Liabilities and Fund Balance	\$ 3,952,727	\$ 5,602,475

**Town of Mansfield**  
**Health Insurance Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**June 30, 2023**  
(with comparative totals for June 30, 2022)

	<b>Budget 2022/23</b>	<b>2023</b>	<b>Percent of Adopted Budget</b>	<b>2022</b>
<b>Revenues</b>				
Premium Income	\$ 8,548,900	\$ 8,429,027	99%	\$ 8,575,029
Interest Income	1,000	105,244	10524%	7,876
Other Income	-	19,651		21,425
<b>Total Revenues</b>	<b>8,549,900</b>	<b>8,553,922</b>	<b>100%</b>	<b>8,604,330</b>
<b>Expenditures</b>				
Medical claims	7,740,840	8,352,860	108%	7,679,083
Administrative expenses	380,780	411,438	108%	489,325
H.S.A Contributions	568,100	550,072	97%	552,817
Employee Wellness Program	60,550	34,628	0%	38,623
Payment in lieu of Insurance	147,480	154,526	105%	143,929
Payroll	112,201	123,728	110%	107,896
Medical Supplies	12,000	9,137	76%	9,041
Consultants	80,000	85,474	107%	54,977
Retiree Medical Ins Fund				408,000
SURPLUS DISTRIBUTION TO REGION 19				192,000
<b>Total Expenditures</b>	<b>9,101,951</b>	<b>9,721,864</b>	<b>107%</b>	<b>9,675,691</b>
Excess (Deficiency) of Revenues	(552,051)	(1,167,942)		(1,071,361)
Fund Balance, July 1	4,312,576	4,312,576		5,383,937
Fund Balance plus Cont. Capital, Jun. 30	\$ 3,760,525	\$ 3,144,634		\$ 4,312,576

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

<b>MONTH</b>	<b>FY13/14</b>	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>10 Yr. Average FY '14-'23</b>	<b>5 Yr. Average FY'19-'23</b>
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	638,740	541,927	469,876
MAY	522,070	509,140	566,735	457,160	554,640	647,507	295,561	692,937	821,163	696,683	576,360	630,770
JUNE	595,866	648,834	614,551	484,562	776,142	550,778	426,388	552,351	618,063	853,521	612,106	600,220
<b>ANNUAL TOTAL</b>	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	8,031,613	7,216,810	6,969,883
<b>MONTHLY AVG</b>	562,292	725,239	634,798	582,716	604,845	544,364	510,823	539,406	640,224	669,301	601,401	580,824
<b>% OF INCREASE</b>	7.7%	29.0%	-12.5%	-8.2%	3.8%	-10.0%	-6.2%	5.6%	18.7%	4.5%	3.25%	2.5%

**Town of Mansfield**  
**Workers' Compensation Fund**  
**Balance Sheet**  
**June 30, 2023**  
(with comparative totals for June 30, 2022)

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 321,878	\$ 203,744
Accounts Receivable	<u>-</u>	<u>38,763</u>
Total Assets	<u><u>321,878</u></u>	<u><u>242,507</u></u>
<b>Liabilities and Fund Balance</b>		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Retained Earnings	<u>321,878</u>	<u>242,507</u>
Total Liabilities and Fund Balance	<u><u>\$ 321,878</u></u>	<u><u>\$ 242,507</u></u>

**Town of Mansfield**  
**Workers' Compensation Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**June 30, 2023**  
(with comparative totals for June 30, 2022)

	<u>Budget</u> <u>2022/23</u>	<u>2023</u>	<u>Percent of</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u>
<b>Revenues</b>				
Premium Income	\$ 475,800	\$ 475,800	100%	\$ 434,950
CIRMA Equity Distribution	<u>-</u>	<u>-</u>		<u>38,763</u>
Total Revenues	<u>475,800</u>	<u>475,800</u>	100%	<u>473,713</u>
<b>Expenditures</b>				
Workers' Compensation Insurance	<u>465,000</u>	<u>396,429</u>	85%	<u>403,701</u>
Total Expenditures	<u>465,000</u>	<u>396,429</u>	85%	<u>403,701</u>
Net Income (Loss)	10,800	79,372		70,012
Retained Earnings, July 1	<u>242,507</u>	<u>242,507</u>		<u>172,495</u>
Retained Earnings, Jun 30	<u>\$ 253,307</u>	<u>\$ 321,878</u>		<u>\$ 242,507</u>

**Town of Mansfield  
Management Services Fund  
Balance Sheet  
June 30, 2023**

(with comparative totals for June 30, 2022)

	<u>2023</u>	<u>2022</u>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 1,071,378	\$ 1,053,008
Due From Region/Town	-	7,589
Accounts Receivable, net	<u>51,874</u>	<u>239,041</u>
Total Current Assets	<u>1,123,252</u>	<u>1,299,639</u>
<b>Fixed Assets</b>		
Land	145,649	145,649
Buildings	226,679	226,679
Office Equipment	2,693,975	2,763,683
Construction in Progress	227,635	202,210
Less: Accumulated Depreciation	<u>(2,002,309)</u>	<u>(2,042,692)</u>
Total Fixed Assets	<u>1,291,629</u>	<u>1,295,529</u>
Total Assets	<u>\$ 2,414,881</u>	<u>\$ 2,595,167</u>
<b>Liabilities and Retained Earnings</b>		
<b>Liabilities</b>		
Accounts Payable	62,003	135,121
Accrued Payroll	51,580	46,999
Due to Internal Service Fund	<u>14,747</u>	<u>15,612</u>
Total Liabilities	<u>128,329</u>	<u>197,732</u>
<b>Equity</b>		
Contributed Capital	146,000	146,000
Retained Earnings	<u>2,140,552</u>	<u>2,251,436</u>
Total Equity	<u>2,286,552</u>	<u>2,397,436</u>
Total Liabilities and Fund Balance	<u>\$ 2,414,881</u>	<u>\$ 2,595,167</u>

**Town of Mansfield  
Management Services Fund  
Statement of Revenues, Expenditures  
and Changes in Retained Earnings  
June 30, 2023  
(with comparative totals for June 30, 2022)**

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
<b>Revenues</b>				
Copier Service Fees	\$ 180,500	\$ 179,218	99.3%	\$ 182,733
Communication Service Fees	215,691	215,222	99.8%	219,391
Energy Service Fees	1,406,671	1,374,560	97.7%	1,445,340
Postage Fees	45,000	43,612	96.9%	53,870
Shared Finance Fees	1,039,074	1,046,079	100.7%	965,316
Shared Info. Technology Fees	768,712	771,625	100.4%	702,526
Rent Telecom Towers	270,225	287,326	106.3%	215,184
Gain or Loss on Sale of Assets	-	-		(1,344)
Other	-	(232)		-
	<u>3,925,873</u>	<u>3,917,409</u>		<u>3,783,016</u>
<b>Expenditures</b>				
Salaries & Benefits	1,677,892	1,507,082	89.8%	1,622,534
Repairs & Maintenance	59,510	10,468	17.6%	20,086
Professional & Technical	199,240	221,620	111.2%	169,073
System Support	167,240	131,788	78.8%	137,146
Copier Maintenance Fees	85,000	187,530	220.6%	130,998
Communication Equipment	19,890	2,210	11.1%	4,962
Supplies and Software Licensing	409,257	123,614	30.2%	115,671
Equipment	95,103	97,891	102.9%	58,433
Energy	1,415,915	1,524,828	107.7%	1,442,028
Postage	41,100	30,551	74.3%	31,586
Miscellaneous	11,000	6,947	63.2%	7,574
Transfer to Capital	48,000	48,000	100.0%	20,000
	<u>4,229,147</u>	<u>3,892,529</u>	92.0%	<u>3,760,091</u>
Sub-Total Expenditures	<u>4,229,147</u>	<u>3,892,529</u>	92.0%	<u>3,760,091</u>
Depreciation	117,428	135,764	115.6%	140,366
Equipment Capitalized	-	-		-
	<u>4,346,575</u>	<u>4,028,292</u>	92.7%	<u>3,900,457</u>
Total Expenditures	<u>4,346,575</u>	<u>4,028,292</u>	92.7%	<u>3,900,457</u>
Net Income (Loss)	(420,702)	(110,883)		(117,441)
Retained Earnings, July 1	<u>2,397,436</u>	<u>2,397,436</u>		<u>2,514,877</u>
Retained Earnings, Jun 30	<u>\$ 1,976,734</u>	<u>\$ 2,286,553</u>		<u>\$ 2,397,436</u>

**Eastern Highlands Health District**  
**General Fund**  
**Balance Sheet**  
**June 30, 2023**  
(with comparative totals for June 30, 2022)

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 653,743	\$ 733,298
Accounts Receivable	<u>885</u>	<u>1,802</u>
Total Assets	<u><u>654,628</u></u>	<u><u>735,101</u></u>
<b>Liabilities and Fund Balance</b>		
Liabilities		
Accounts Payable	<u>52,846</u>	<u>59,792</u>
Total Liabilities	<u>52,846</u>	<u>59,792</u>
Fund Balance	<u>601,782</u>	<u>675,309</u>
Total Liabilities and Fund Balance	<u><u>\$ 654,628</u></u>	<u><u>\$ 735,101</u></u>

**Eastern Highlands Health District  
General Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
June 30, 2023  
(with comparative totals for June 30, 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>		
<b>Revenues</b>					
Member Town Contributions	\$ 464,620	\$ 451,502	\$ 451,520	100.0%	\$ 455,033
State Grants	206,500	206,500	206,500	100.0%	208,107
Septic Permits	48,950	48,950	55,770	113.9%	60,822
Well Permits	12,590	12,590	14,250	113.2%	12,875
Soil Testing Service	48,830	48,830	36,125	74.0%	51,980
Food Protection Service	82,500	82,500	84,041	101.9%	85,701
B100a Reviews	18,480	18,480	29,460	159.4%	26,810
Septic Plan Reviews	29,650	29,650	37,315	125.9%	41,205
Other Health Services	4,700	4,700	4,762	101.3%	4,061
Cosm Insp	6,800	6,800	6,575	96.7%	
Appropriation of Fund Balance	38,577	17,360	-	0.0%	-
<b>Total Revenues</b>	<u>962,197</u>	<u>927,862</u>	<u>926,317</u>	<u>99.8%</u>	<u>946,593</u>
<b>Expenditures</b>					
Salaries & Wages	648,735	648,735	625,127	96.4%	603,011
Grant Deductions	(63,514)	(63,514)	(86,757)	136.6%	(75,268)
Benefits	254,536	220,201	205,923	93.5%	236,969
Miscellaneous Benefits	14,000	14,000	10,792	77.1%	12,087
Insurance	14,800	14,800	14,001	94.6%	14,115
Professional & Technical Services	17,745	17,745	27,673	155.9%	32,450
Vehicle Repairs & Maintenance	2,500	2,500	5,482	219.3%	4,081
Health Reg*Admin Overhead	31,320	31,320	31,320	100.0%	30,090
Other Purchased Services	29,975	29,975	29,329	97.8%	26,257
Other Supplies	5,500	5,500	5,880	106.9%	(6,424)
Equipment - Minor	3,600	3,600	3,074	85.4%	4,068
<b>Total Expenditures</b>	<u>959,197</u>	<u>924,862</u>	<u>871,844</u>	<u>94.3%</u>	<u>881,437</u>
<b>Operating Transfers</b>					
Transfer to CNR Fund	3,000	3,000	128,000	4266.7%	-
<b>Total Exp &amp; Oper Trans</b>	<u>962,197</u>	<u>927,862</u>	<u>999,844</u>	<u>107.8%</u>	<u>881,437</u>
Excess (Deficiency) of Revenues	-	-	(73,527)		65,157
Fund Balance, July 1	675,309	675,309	675,309		610,152
Fund Balance plus Cont. Capital, Jun.30th	<u>\$ 675,309</u>	<u>\$ 675,309</u>	<u>\$ 601,782</u>		<u>\$ 675,309</u>

**Eastern Highlands Health District**  
**Capital Non-Recurring Fund**  
**Balance Sheet**  
**June 30, 2023**  
(with comparative totals for June 30, 2022)

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ <u>216,445</u>	\$ <u>130,112</u>
Total Assets	<u>216,445</u>	<u>130,112</u>
 <b>Liabilities and Fund Balance</b>		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>216,445</u>	<u>130,112</u>
Total Liabilities and Fund Balance	\$ <u>216,445</u>	\$ <u>130,112</u>

**Eastern Highlands Health District**  
**Capital Non-Recurring Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**June 30, 2023**  
(with comparative totals for June 30, 2022)

	<b>2023</b>	<b>2022</b>
<b>Revenues</b>		
General Fund	\$ 6,250	\$ 5,200
Total Revenues	6,250	5,200
<b>Operating Transfers</b>		
General Fund	128,000	-
Total Operating Transfers	128,000	-
Total Rev & Oper Trans	134,250	5,200
<b>Expenditures</b>		
Professional & Technical Services	-	-
Vehicles	47,917	-
Office Equipment	-	1,068
Total Expenditures	47,917	1,068
Excess (Deficiency) of Revenues	86,333	4,132
Fund Balance, July 1	130,112	125,980
Fund Balance plus Cont. Capital, Jun.30	\$ 216,445	\$ 130,112

**Town of Mansfield  
Debt Service Fund  
Balance Sheet  
June 30, 2023**  
(with comparative totals for June 30, 2022)

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ <u>5,616,657</u>	\$ <u>12,398,064</u>
Total Assets	<u><u>5,616,657</u></u>	<u><u>12,398,064</u></u>
<b>Liabilities and Fund Balance</b>		
Liabilities		
Accounts Payable	<u>4,522,723</u>	<u>11,697,964</u>
Total Liabilities	<u>4,522,723</u>	<u>11,697,964</u>
Fund Balance	<u>1,093,934</u>	<u>700,100</u>
Total Liabilities and Fund Balance	\$ <u><u>5,616,657</u></u>	\$ <u><u>12,398,064</u></u>

**Town of Mansfield  
Debt Service Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
June 30, 2023  
(with comparative totals for June 30, 2022)**

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
<b>Operating Transfers</b>				
General Fund	\$ 1,361,390	\$ 1,361,390	100%	\$ 730,000
Premium Income	-	736,796	0%	541,293
Sewer Operating Fund	<u>236,250</u>	<u>236,250</u>	100%	<u>243,750</u>
Total Operating Transfers	<u>1,597,640</u>	<u>2,334,436</u>	146%	<u>1,515,043</u>
Total Rev & Oper Trans	<u>1,597,640</u>	<u>2,334,436</u>	146%	<u>1,515,043</u>
<b>Expenditures</b>				
Principal Payments	585,000	585,000	100%	585,000
Issuance Costs	50,000	66,584	133%	90,164
Interest Payments	<u>997,686</u>	<u>1,289,019</u>	129%	<u>270,525</u>
Total Expenditures	<u>1,632,686</u>	<u>1,940,602</u>	119%	<u>945,689</u>
Excess (Deficiency) of Revenues	(35,046)	393,834		569,354
Fund Balance, July 1	<u>700,100</u>	<u>700,100</u>		<u>130,746</u>
Fund Balance plus Cont. Capital, Jun 30	<u><u>665,054</u></u>	<u><u>\$ 1,093,934</u></u>		<u><u>\$ 700,100</u></u>

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

	<b>19/20 Actual</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Projected</b>	<b>23/24 Proposed</b>	<b>24/25 Projected</b>
<b>Revenues:</b>						
Bond Premium			\$ 541,293	\$ 736,796		
Interest on Unspent Balance						
Total Revenues	-	-	541,293	736,796	-	-
Operating Transfers In - General Fund	410,250	700,000	730,000	1,361,390	1,600,000	2,100,000
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	1,515,043	2,334,436	1,828,750	2,321,250
<b>Expenditures:</b>						
Interest - Notes				401,207		
Principal Retirement - GOB 2011 & 2019	585,000	585,000	585,000	585,000	1,535,000	1,535,000
Interest - GOB 2011 & 2019	317,267	295,375	270,525	887,811	1,181,643	1,107,975
Issuance Costs (Notes & Bonds)		500	90,164	66,584		
Total Expenditures	902,267	880,875	945,689	1,940,602	2,716,643	2,642,975
Revenues and Other Financing Sources Over/(Under) Expend	(106,308)	70,375	569,354	393,834	(887,893)	(321,725)
Fund Balance, July 1	166,679	60,371	130,746	700,100	1,093,934	206,041
Fund Balance, June 30	\$ 60,371	\$ 130,746	\$ 700,100	\$ 1,093,934	\$ 206,041	\$ (115,684)

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

	<b>25/26 Projected</b>	<b>26/27 Projected</b>	<b>27/28 Projected</b>	<b>28/29 Projected</b>	<b>29/30 Projected</b>	<b>30/31 Projected</b>
<b>Revenues:</b>						
Bond Premium						
Interest on Unspent Balance						
Total Revenues	-	-	-	-	-	-
Operating Transfers In - General Fund	2,100,000	2,000,000	1,950,000	1,900,000	1,900,000	1,850,000
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	2,313,750	2,209,250	2,154,750	2,100,250	2,095,750	2,041,250
<b>Expenditures:</b>						
Interest - Notes						
Principal Retirement - GOB 2011 & 2019	1,515,000	1,365,000	1,365,000	1,470,000	1,470,000	1,470,000
Interest - GOB 2011 & 2019	1,033,425	966,975	906,025	827,575	761,475	695,375
Issuance Costs (Notes & Bonds)						
Total Expenditures	2,548,425	2,331,975	2,271,025	2,297,575	2,231,475	2,165,375
Revenues and Other Financing Sources Over/(Under) Expend	(234,675)	(122,725)	(116,275)	(197,325)	(135,725)	(124,125)
Fund Balance, July 1	(115,684)	(350,359)	(473,084)	(589,359)	(786,684)	(922,409)
Fund Balance, June 30	\$ (350,359)	\$ (473,084)	\$ (589,359)	\$ (786,684)	\$ (922,409)	\$ (1,046,534)

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

	<b>31/32 Projected</b>	<b>32/33 Projected</b>	<b>33/34 Projected</b>	<b>34/35 Projected</b>	<b>35/36 Projected</b>	<b>36/37 Projected</b>
<b>Revenues:</b>						
Bond Premium						
Interest on Unspent Balance						
Total Revenues	-	-	-	-	-	-
Operating Transfers In - General Fund	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Operating Transfers In - Board of Education						
Operating Transfers In - Sewer Oper Fund	186,750	182,250	177,750	173,250	168,750	164,250
Total Revenues and Operating Transfers In	2,036,750	2,032,250	2,027,750	2,023,250	2,018,750	2,014,250
<b>Expenditures:</b>						
Interest - Notes						
Principal Retirement - GOB 2011 & 2019	1,520,000	1,570,000	1,570,000	1,595,000	1,595,000	1,620,000
Interest - GOB 2011 & 2019	636,775	576,175	458,075	454,475	394,375	334,275
Issuance Costs (Notes & Bonds)						
Total Expenditures	2,156,775	2,146,175	2,028,075	2,049,475	1,989,375	1,954,275
Revenues and Other Financing Sources Over/(Under) Expend	(120,025)	(113,925)	(325)	(26,225)	29,375	59,975
Fund Balance, July 1	(1,046,534)	(1,166,559)	(1,280,484)	(1,280,809)	(1,307,034)	(1,277,659)
Fund Balance, June 30	\$ (1,166,559)	\$ (1,280,484)	\$ (1,280,809)	\$ (1,307,034)	\$ (1,277,659)	\$ (1,217,684)

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

	<b>37/38 Projected</b>	<b>38/39 Projected</b>
<b>Revenues:</b>		
Bond Premium		
Interest on Unspent Balance		
Total Revenues	-	-
Operating Transfers In - General Fund	1,850,000	1,850,000
Operating Transfers In - Board of Education		
Operating Transfers In - Sewer Oper Fund	159,570	154,870
Total Revenues and Operating Transfers In	2,009,570	2,004,870
<b>Expenditures:</b>		
Interest - Notes		
Principal Retirement - GOB 2011 & 2019	1,620,000	1,620,000
Interest - GOB 2011 & 2019	272,713	211,150
Issuance Costs (Notes & Bonds)		
Total Expenditures	1,892,713	1,831,150
Revenues and Other Financing Sources Over/(Under) Expend	116,858	173,720
Fund Balance, July 1	(1,217,684)	(1,100,826)
Fund Balance, June 30	<u>\$ (1,100,826)</u>	<u>\$ (927,106)</u>

**Town of Mansfield  
Serial Bonds Summary  
Schools and Town  
as of June 30, 2023**

	<u>Schools</u>	<u>Town</u>	<u>Total</u>
Balance at July 1, 2022	\$ 16,077,000	\$ 6,043,000	\$ 22,120,000
Issued During Period	7,000,000		7,000,000
Retired During Period	122,000	463,000	585,000
Balance at June 30, 2023	<u>\$ 22,955,000</u>	<u>\$ 5,580,000</u>	<u>\$ 28,535,000</u>

**Changes in Bonds and Notes Outstanding**

	<u>Serial Bonds</u>	<u>BAN's</u>	<u>Promissory Note</u>	<u>Total</u>
Balance at July 1, 2022	\$ 22,120,000	\$ 11,495,000	\$ -	\$ 33,615,000
Debt Issued	7,000,000	4,495,000		11,495,000
Debt Retired	585,000	11,495,000		12,080,000
Balance at June 30, 2023	<u>\$ 28,535,000</u>	<u>\$ 4,495,000</u>	<u>\$ -</u>	<u>\$ 33,030,000</u>

<u>Description</u>	<u>Original Amount</u>	<u>Payment Date</u>		<u>Bonds</u>	<u>BAN's</u>	<u>Total</u>
		<u>P &amp; I</u>	<u>I</u>			
2011 Town General Oblig. Bond	1,485,000	3/15	9/15	311,000		311,000
2011 Town Sewer Purpose Bond	330,000	3/15	9/15	85,000		85,000
2011 School General Oblig. Bond	1,025,000	3/15	9/15	244,000		244,000
2019 Town General Oblig. Bond	482,000	3/1	9/1	384,000		384,000
2019 Town Sewer Purpose Bond	6,000,000	3/1	9/1	4,800,000		4,800,000
2019 School General Oblig. Bond	873,000	3/1	9/1	711,000		711,000
2022 School General Purpose Obligation Bor	15,000,000	5/15	11/15	15,000,000		15,000,000
2023 School General Purpose Obligation Bor	7,000,000	5/15	11/15	7,000,000		7,000,000
2023 Town Bond Anticipation Notes*	4,495,000	5/16			4,495,000	4,495,000
	<u>\$ 36,690,000</u>			<u>\$ 28,535,000</u>	<u>\$ 4,495,000</u>	<u>\$ 33,030,000</u>

**Town of Mansfield  
Detail of Debt Outstanding  
Schools and Town  
As of June 30, 2023**

	<b>Original Amount</b>	<b>Balance 06/30/23</b>
<b>Schools:</b>		
Consists of -		
2011 General Obligation Bonds:		
MMS Heating Conversion	\$ 1,025,000	\$ 244,000
2019 General Obligation Bonds:		
MMS Gymnasium Renovation	873,000	711,000
2022 General Obligation Bonds		
Mansfield Elementary School & Middle School Ro	15,000,000	15,000,000
2023 General Obligation Bonds		
Mansfield Elementary School & Middle School Ro	7,000,000	7,000,000
2023 Bond Anticipation Notes		
Mansfield Elementary School & Middle School Ro	4,495,000	4,495,000
Schools Outstanding Debt	28,393,000	27,450,000
<b>Town:</b>		
Consists of -		
2011 General Obligation Bonds:		
Community Center Air Conditioning	173,620	40,500
Hunting Lodge Road Bikeway	105,250	21,500
Salt Storage Shed	263,130	60,000
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	69,000
Various Equipment Purchases	93,000	-
Facility Improvements	40,000	-
Transportation Facility Improvements	130,000	32,000
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	88,000
2019 General Obligation Bonds:		
Open Space	482,000	384,000
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Design	330,000	85,000
2019 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Project	6,000,000	4,800,000
Town Outstanding Debt	8,297,000	5,580,000
Total Debt Outstanding	\$ 36,690,000	\$ 33,030,000

**Town of Mansfield  
Summary of Investments  
June 30, 2023**

**Health Insurance Fund**

<b>Institution</b>	<b>Principal</b>	<b>Average Rate of Interest</b>	<b>Date of Purchase</b>	<b>Date of Maturity</b>	<b>Accrued Interest 06/30/23</b>
State Treasurer	\$ 2,771,812	3.87%	Various	Various	\$
Total Accrued Interest @ 06/30/23					\$
Interest Received 7/1/22 - 06/30/23					<u>105,244</u>
Total Interest, Health Insurance Fund @ 06/30/23					<u><u>\$ 105,244</u></u>

**All Other Funds**

<b>Institution</b>	<b>Principal</b>	<b>Average Rate of Interest</b>	<b>Date of Purchase</b>	<b>Date of Maturity</b>	<b>Accrued Interest 06/30/23</b>
State Treasurer	\$ 44,115,834	3.87%	Various	Various	\$
Total Accrued Interest @ 06/30/23					\$
Interest Received 7/1/22 - 06/30/23					<u>1,694,787</u>
Total Interest, General Fund @ 06/30/23					<u><u>\$ 1,694,787</u></u>

Town of Mansfield  
Memo

DATE July 3rd, 2023

To: Ryan Aylesworth, Town Manager  
Amanda Backhaus, Finance Director

From: Jerl Casey, Collector of Revenue

Subject: Amounts and % of Collections for 07/01/2022 to 6/30/2023 comparable to 07/01/2021 to 6/30/2022 and 07/01/2020 to 6/30/2021

	GRAND LIST 2021	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 6/30/2023	% OPEN
RE	26,118,252.80	(31,586.50)	26,086,666.30	(25,694,584.52)	98.5%	392,081.78	1.5%
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	(14,305.94)	2,972,998.52	(2,911,792.16)	98%	61,206.36	2%
STORRS CENTER PP	106,600.38	(1,731.06)	104,869.32	(91,236.83)	87%	13,632.49	13%
MV	3,231,690.62	(74,713.47)	3,156,977.15	(3,002,825.70)	95%	154,151.45	5%
DUE	36,052,125.86	(122,336.97)	35,929,788.89	(35,366,557.45)	98%	563,231.44	2%
MVS	456,289.20	(14,348.76)	441,940.44	(366,983.40)	83%	74,957.04	17%
TOTAL	36,508,415.06	(136,685.73)	36,371,729.33	(35,733,540.85)	98.2%	638,188.48	1.8%

PRIOR YEARS COLLECTION  
July 1, 2022 to June 30 2023

Suspense Collections		Suspense Interest Less Fees
Prior Years Taxes		Interest and Lien Fees

	GRAND LIST 2020	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 6/30/2022	% OPEN
RE	26,723,194.15	(18,816.79)	26,704,377.36	(26,465,581.07)	99%	238,796.29	1%
STORRS CENTER RE	3,787,332.12		3,787,332.12	(3,791,441.70)	100%	(4,109.58)	0%
PER	2,796,777.32	(4,929.19)	2,791,848.13	(2,685,246.55)	96%	106,601.58	4%
STORRS CENTER PP	107,377.57	(14.12)	107,363.45	(96,030.40)	89%	11,333.05	11%
MV	2,670,719.23	(34,281.56)	2,636,437.67	(2,510,222.26)	95%	126,215.41	5%
DUE	36,085,400.39	(58,041.66)	36,027,358.73	(35,548,521.98)	99%	478,836.75	1.3%
MVS	394,003.65	(818.94)	393,184.71	(354,002.06)	90%	39,182.65	10%
TOTAL	36,479,404.04	(58,860.60)	36,420,543.44	(35,902,524.04)	98.6%	518,019.40	1.4%

PRIOR YEARS COLLECTION  
July 1, 2021 to June 30 2022

Suspense Collections	6,037.72	Suspense Interest Less Fees	6,846.95
Prior Years Taxes	<u>257,908.66</u>	Interest and Lien Fees	<u>202,576.47</u>
	<u>263,946.38</u>		<u>209,423.42</u>

	GRAND LIST 2019	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 6/30/2021	% OPEN
RE	26,470,681.94	20,990.20	26,491,672.14	(26,367,273.70)	100%	124,398.44	0%
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	(7,871.70)	2,564,004.13	(2,538,964.66)	99%	25,039.47	1%
STORRS CENTER PP	135,495.96	(6,603.94)	128,892.02	(112,209.77)	87%	16,682.25	13%
MV	2,542,649.99	(36,812.33)	2,505,837.66	(2,369,764.75)	95%	136,072.91	5%
DUE	35,212,005.94	(30,297.77)	35,181,708.17	(34,812,450.52)	99%	369,257.65	1.0%
MVS	343,048.34	(3,302.64)	339,745.70	(283,023.01)	83%	56,722.69	17%
TOTAL	35,555,054.28	(33,600.41)	35,521,453.87	(35,095,473.53)	98.8%	425,980.34	1.2%

PRIOR YEARS COLLECTION  
July 1, 2020 to June 30 2021

Suspense Collections	5,693.11	Suspense Interest Less Fees	8,078.16
Prior Years Taxes	<u>324,314.87</u>	Interest and Lien Fees	<u>222,616.77</u>
	<u>330,007.98</u>		<u>230,694.93</u>

Notes: Collections are down slightly from prior years. I will be working with Amanda to set up tax sale guidelines to get back on track with delinquent Real estate accounts.  
Economic conditions due to inflation may be a cause for less tax payments

**270 Fund Analysis**

**6/30/2023**

	<b>Balance</b>			<b>Balance</b>
<b>Activity</b>	<b>7/1/2022</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>6/30/2023</b>
Goodwin Bequest	5,769.68			5,769.68
Mansfield Uniform Shirts	34.45			34.45
Election Grants	-	4,796.02		4,796.02
Historic Document Preservation	21,298.76	12,813.00	(10,466.04)	23,645.72
Property Revaluation	85,583.18	25,000.00		110,583.18
Neuter Assist/Education Fund	1,193.21	133.00		1,326.21
Animal Shelter Donations	887.62			887.62
Mansfield Fire Donations	6,812.36	1,966.81	(291.25)	8,487.92
Ambulance Services	-	135,159.49	(135,159.40)	0.09
FM Global Fire Prevention Grant	24.81			24.81
Corona Virus Relief PT 2	3,185.86			3,185.86
Permitting/Enforcement Software	38,093.58	35,079.00		73,172.58
Maintenance-Sale of property	4,268.50			4,268.50
Police Donations	100.00			100.00
Town Square Activities	9,141.43	21,462.00	(8,897.74)	21,705.69
Downtown Partnership	2,799.17	8,000.00	(4,389.03)	6,410.14
MDP - Festival on the Green	25,101.61	20,000.00	(15,487.13)	29,614.48
Holiday DUI Enforcement	(3,516.63)	50,089.86	(47,823.61)	(1,250.38)
Neighborhood Assist.Act-Energy	96.47			96.47
Neighborhood Assist.Act-Water Harvesting	36,144.71			36,144.71
Click It or Ticket Program	607.84			607.84
Special Events - Private Duty	9,816.56	4,333.10	(3,873.66)	10,276.00
Town Square Concert Series	9,133.53	15,500.00	(18,046.65)	6,586.88
Paterson Square Events	46.61	60.00		106.61
Beautification Committee	420.65			420.65
Mansfield Bike Tour	7,472.07	4,651.44	(3,347.66)	8,775.85
Elderly Disabled Responsive Transp	3,466.12	32,158.00	(32,350.00)	3,274.12
Nature's Medicine	70,032.49		(4,950.00)	65,082.49
ACHIEVE	406.47			406.47
Mansfield Holiday Fund - Key Bank	550.00			550.00
Children's Grief Group	695.43			695.43
Holiday Fund	62,602.73	12,052.35	(4,794.51)	69,860.57
Camperships	12,913.93		(1,329.00)	11,584.93
Rec. Program Scholarship Fund	7,739.82	311.00		8,050.82
Local Prevention Council Grant-SERAC	427.81	4,542.00	(4,141.78)	828.03
SERAC-Mini Opiod Grant PT2 19/20	63.81		(63.81)	(0.00)
General Services - Special Needs	16,049.31	3,485.00	(19,534.31)	-
Senior Programs	10,677.48	46,586.65	(47,580.97)	9,683.16
TVCCA Senior Nutrition	20.00			20.00
Senior Ctr Veteran's Day	1,633.50	120.00	(1,745.98)	7.52
Senior Ctr - Herrmann Trust	200.47	-		200.47
Senior Newsletter	2,429.63	972.00	(3,333.67)	67.96
Senior Center Café & Library	12,344.78	650.09	(7,108.37)	5,886.50
Youth Services Prog-MASP/SERAC Donation	4,636.42	1,500.00		6,136.42
2020 Farm Viability Grant - HS	5,806.76	1,525.00		7,331.76
Friends of Library	11,109.61	8,010.00	(5,707.00)	13,412.61
Hall Bequest - Mansfield Public Library	5,093.79			5,093.79
Hall Bequest - Doris Davis Garden	8,071.88			8,071.88
Library Re-Sale/Contribution	7,795.48	2,270.11	(1,107.96)	8,957.63
Library Connection Technology Grant	3,558.14	2,168.71	(2,171.79)	3,555.06
IMLS ARPA 2021-2022	-			-
Community Center - Teen Center	14.34			14.34
Land Protection Program	7,886.26	4,127.00		12,013.26

**270 Fund Analysis**

**6/30/2023**

	<b>Balance</b>			<b>Balance</b>
<b>Activity</b>	<b>7/1/2022</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>6/30/2023</b>
Comm Ctr Accessibility	36.82			36.82
Mansfield Community Playground	3.36			3.36
Bicentennial Pond Trail Design	699.85			699.85
Mansfield Dog Park	313.25			313.25
Gawlicki Family Foundation - MCC	556.70			556.70
Community School of the Arts	3,651.41			3,651.41
Comm Enrichment Grant-TLGV	2,995.59			2,995.59
MCC Before After Care Program	3,500.00			3,500.00
CT Association for the Gifted	86.93			86.93
Goodwin Special Ed Donations	1,140.00			1,140.00
MMS Summer School Program	6,722.00	14,000.00	(14,895.87)	5,826.13
Oak Grove School	5,663.74	28,864.00	(25,854.88)	8,672.86
CT Writing Project	464.98			464.98
Enriching Student Achievement	103,004.33		(7,145.33)	95,859.00
Goodwin Donations	995.27			995.27
Southeast School Donations	142.73			142.73
Mohegan Tribe Grant MMS	1,228.06		(57.81)	1,170.25
Special Education Grants/Tuition	653,906.20	127,568.70	(6,027.46)	775,447.44
Preschool Tuition	51,592.34			51,592.34
Crepeau MMS Spec. ED.	991.40			991.40
Early Childhood Fund	979.35			979.35
Goodwin Greenhouse Fund	205.12			205.12
Mohegan Tribe Challenge	360.12			360.12
Graustein Memorial Fund	8.55			8.55
MPS Birthday Book Buddies	5,587.66			5,587.66
Tim Quinn Music Program	121.77			121.77
Mary Turcotte Fund	855.00			855.00
CAS Foundation-Endowment/Flanagan Grant	140.00			140.00
Southeast Buddy Bench	227.77			227.77
NE Dairy & Food Council Grant	133.54			133.54
Rachel Leclerc Spec. Education Fund	962.86			962.86
New Mansfield Elem -MASP Donation	40,000.00			40,000.00
Suzuki	21,242.51	3,275.45	(14,631.42)	9,886.54
Dorothy C. Goodwin Program	554.90			554.90
School Use Fund (62609)	9,455.16	386.00		9,841.16
Town Square	12,665.73		(1,365.00)	11,300.73
Recycle CT Foundation Grant	6.19			6.19
MLK Mural Project	0.04			0.04
Ossen Foundation Farm Grant	6,396.77		(6,373.92)	22.85
Superintendent Retirement Party	(2,505.10)	2,505.10		-
OthOper-CLICK Grant	-	675.20	(1,269.90)	(594.70)
OthOP National Opiod Settlement		29,461.17		29,461.17
	<b>1,455,835.39</b>	<b>666,257.25</b>	<b>(461,322.91)</b>	<b>1,660,769.73</b>

Mansfield Board of Education  
Special Education Reserve Fund Running Balance  
As of June 30, 2023

	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	705,498	127,569	(6,934)	826,133	120,635	-
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 <sup>(1)</sup>	(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	

<sup>(1)</sup> 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 June, 2023

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Estimated 2022/23
<b>Gross Revenues:</b>				
State Agency & Excess Cost Grant	\$ 6,474	\$ 83,978	\$ -	\$ 72,552
Medicaid Reimbursement	26,486	25,918	-	55,016
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>157,568</u>
<b>Gross Expenditures:</b>				
Outplacement Tuition	\$ 252,035	\$ 364,592	352,000	315,950
Transportation Costs	73,118	135,271	120,000	87,642
Other/Consulting	885,503	875,634	938,650	919,292
Instruction	1,635,547	1,727,780	1,807,740	1,859,280
Administration	300,006	322,701	364,030	357,527
Total Expenditures	<u>3,146,209</u>	<u>3,425,978</u>	<u>3,582,420</u>	<u>3,539,691</u>
Actual Net Income/(Cost)	<u>\$ (3,083,249)</u>	<u>\$ (3,286,082)</u>	<u>\$ (3,552,420)</u>	<u>\$ (3,382,123)</u>
<b>Adopted Budget:</b>				
Outplacement Tuition	152,000	177,000	352,000	315,950
Transportation Costs	120,000	70,000	120,000	87,642
Other/Consulting	885,503	875,634	943,550	919,185
Instruction	1,649,970	1,601,180	1,807,740	1,859,280
Administration	307,830	317,100	364,030	357,527
Net Budgeted Expenditures	<u>3,115,303</u>	<u>3,040,914</u>	<u>3,587,320</u>	<u>3,539,584</u>
Net Excess/(Shortage)	\$ 32,054	\$ (245,168)	\$ 34,900	\$ 157,461
Budgetary Increase				

**TOWN OF MANSFIELD**  
**REVENUE SUMMARY BY SOURCE**

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>1005 Town General Fund</b>							
<b>4123 Accounting &amp; Disbursements</b>							
43348 Motor Vehicle Tax Reimburseme	-228,580	0	-228,580	.00	.00	-228,580.00	.0%
43351 Pilot - State Property	-10,471,300	0	-10,471,300	-10,471,300.00	.00	.00	100.0%
43352 Pilot - Select Payment	-2,630,450	0	-2,630,450	-3,140,833.20	.00	510,383.20	119.4%
43361 Pilot - Senior Housing	0	0	0	-22,661.60	.00	22,661.60	100.0%
43371 Municipal Stabilization Grant	-661,280	0	-661,280	-661,283.00	.00	3.00	100.0%
43385 State Support - Other	0	0	0	-6,841.00	.00	6,841.00	100.0%
43396 Pilot - Holinko Estates	0	0	0	-7,525.00	.00	7,525.00	100.0%
46101 Interest Income	-50,000	0	-50,000	-1,694,787.44	.00	1,644,787.44	3389.6%
48817 Telecom Services Payment	-30,000	0	-30,000	-30,622.81	.00	622.81	102.1%
48827 Gain or Loss on Sale of Inves	0	0	0	40.80	.00	-40.80	100.0%
48890 Other	-2,500	0	-2,500	-17,377.12	.00	14,877.12	695.1%
49915 Transfer In - CNR Fund	0	0	0	-85,600.00	.00	85,600.00	100.0%
TOTAL Accounting & Disbursements	-14,074,110	0	-14,074,110	-16,138,790.37	.00	2,064,680.37	114.7%
<b>4125 Animal Control</b>							
44222 Redemption/Release Fees	-2,760	0	-2,760	-3,470.00	.00	710.00	125.7%
44223 Boarding/Quarantine Fees	0	0	0	-1,395.00	.00	1,395.00	100.0%
44525 Animal Adoption Fees	-410	0	-410	-205.00	.00	-205.00	50.0%
48824 Sale of Supplies	0	0	0	-3.00	.00	3.00	100.0%
TOTAL Animal Control	-3,170	0	-3,170	-5,073.00	.00	1,903.00	160.0%
<b>4131 Property Assessment</b>							
43369 Veterans Reimb	-3,630	0	-3,630	-3,446.31	.00	-183.69	94.9%
44106 Copies of Records	-110	0	-110	.00	.00	-110.00	.0%
TOTAL Property Assessment	-3,740	0	-3,740	-3,446.31	.00	-293.69	92.1%
<b>4135 Revenue Collections</b>							

**TOWN OF MANSFIELD**  
**REVENUE SUMMARY BY SOURCE**

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
41901 Current Year Levy	-35,472,496	0	-35,472,496	-35,294,674.90	.00	-177,821.10	99.5%
41902 Prior Year Levy	-250,000	0	-250,000	-209,611.86	.00	-40,388.14	83.8%
41903 Interest & Lien Fees	-170,000	0	-170,000	-188,812.12	.00	18,812.12	111.1%
41904 Motor Vehicle Supplement	-370,000	0	-370,000	-372,633.82	.00	2,633.82	100.7%
41905 Susp. Coll. Taxes - Trnsc.	-6,500	0	-6,500	-3,202.66	.00	-3,297.34	49.3%
41906 Susp. Coll. Int. - Trnsc.	-7,500	0	-7,500	-3,787.88	.00	-3,712.12	50.5%
41909 Collection Fees	-18,750	0	-18,750	-23,548.00	.00	4,798.00	125.6%
43152 Payment in Lieu of Taxes	-4,940	0	-4,940	-5,427.00	.00	487.00	109.9%
43362 Disability Exempt Reimb	-1,000	0	-1,000	-983.65	.00	-16.35	98.4%
43394 Judicial Revenue Distribution	-1,800	0	-1,800	-6,515.00	.00	4,715.00	361.9%
44106 Copies of Records	-10	0	-10	-113.00	.00	103.00	1130.0%
<b>TOTAL Revenue Collections</b>	<b>-36,302,996</b>	<b>0</b>	<b>-36,302,996</b>	<b>-36,109,309.89</b>	<b>.00</b>	<b>-193,686.11</b>	<b>99.5%</b>
<b>4143 Information Technology</b>							
49928 School Cafeteria	-2,550	0	-2,550	-2,550.00	.00	.00	100.0%
<b>TOTAL Information Technology</b>	<b>-2,550</b>	<b>0</b>	<b>-2,550</b>	<b>-2,550.00</b>	<b>.00</b>	<b>.00</b>	<b>100.0%</b>
<b>4147 Town Clerk</b>							
41204 Conveyance Tax	-190,000	0	-190,000	-232,119.63	.00	42,119.63	122.2%
42241 Sport Licenses	-40	0	-40	-82.00	.00	42.00	205.0%
42261 Dog Licenses	-7,900	0	-7,900	-6,946.00	.00	-954.00	87.9%
42271 Misc Licenses & Permits	-1,590	0	-1,590	-2,535.00	.00	945.00	159.4%
44102 Recording	-65,000	0	-65,000	-48,157.00	.00	-16,843.00	74.1%
44106 Copies of Records	-19,880	0	-19,880	-10,437.51	.00	-9,442.49	52.5%
44501 Vital Statistics	-12,000	0	-12,000	-11,811.00	.00	-189.00	98.4%
<b>TOTAL Town Clerk</b>	<b>-296,410</b>	<b>0</b>	<b>-296,410</b>	<b>-312,088.14</b>	<b>.00</b>	<b>15,678.14</b>	<b>105.3%</b>
<b>4153 Planning &amp; Development</b>							
42210 Subdivision Permits	-150	0	-150	-770.00	.00	620.00	513.3%
42211 Zoning/Special Permits	-20,000	0	-20,000	-53,310.00	.00	33,310.00	266.6%
42212 ZBA Applications	-400	0	-400	-1,500.00	.00	1,100.00	375.0%
42214 IWA Permits	-2,500	0	-2,500	-7,835.00	.00	5,335.00	313.4%

**TOWN OF MANSFIELD**  
REVENUE SUMMARY BY SOURCE

FOR 2023 13								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
42231 Adm Cost Reimb-Permits	-200	0	-200	-246.00	.00	46.00	123.0%	
44103 Zoning Regulations	-100	0	-100	-155.00	.00	55.00	155.0%	
48895 Consultant Fees Reimbursement	-40,000	0	-40,000	-159,155.58	.00	119,155.58	397.9%	
<b>TOTAL Planning &amp; Development</b>	<b>-63,350</b>	<b>0</b>	<b>-63,350</b>	<b>-222,971.58</b>	<b>.00</b>	<b>159,621.58</b>	<b>352.0%</b>	
<b>4201 Police Services</b>								
43354 Circuit Court - State Tickets	-500	0	-500	-400.00	.00	-100.00	80.0%	
44201 Police Service	-44,200	0	-44,200	-11,278.66	.00	-32,921.34	25.5%	
45705 Town Prk Fines-Storrs Center	-8,000	0	-8,000	-2,405.55	.00	-5,594.45	30.1%	
45713 Nuisance Ordinance	-15,000	0	-15,000	-6,000.00	.00	-9,000.00	40.0%	
45717 Possession Alcohol Ordinance	-300	0	-300	.00	.00	-300.00	.0%	
45718 Open Liquor Container Ordin	-1,700	0	-1,700	.00	.00	-1,700.00	.0%	
<b>TOTAL Police Services</b>	<b>-69,700</b>	<b>0</b>	<b>-69,700</b>	<b>-20,084.21</b>	<b>.00</b>	<b>-49,615.79</b>	<b>28.8%</b>	
<b>4207 Emergency Management</b>								
43365 Emerg Mgmt Performance Grant	-12,900	0	-12,900	.00	.00	-12,900.00	.0%	
<b>TOTAL Emergency Management</b>	<b>-12,900</b>	<b>0</b>	<b>-12,900</b>	<b>.00</b>	<b>.00</b>	<b>-12,900.00</b>	<b>.0%</b>	
<b>4213 Building Inspection</b>								
42201 Building Permits	-160,000	0	-160,000	-1,756,804.96	.00	1,596,804.96	1098.0%	
42232 Housing Code Permits	-175,000	0	-175,000	-192,290.50	.00	17,290.50	109.9%	
42233 Housing Code Penalties	-1,000	0	-1,000	-300.00	.00	-700.00	30.0%	
42234 Landlord Registrations	-2,500	0	-2,500	-1,520.00	.00	-980.00	60.8%	
44044 Parking Plan Review Fee	-500	0	-500	-910.00	.00	410.00	182.0%	
44106 Copies of Records	-250	0	-250	-122.00	.00	-128.00	48.8%	
45711 Landlord Registration Penalty	-100	0	-100	.00	.00	-100.00	.0%	
45715 Ordinance Violation Penalty	-15,000	0	-15,000	-48,396.20	.00	33,396.20	322.6%	
<b>TOTAL Building Inspection</b>	<b>-354,350</b>	<b>0</b>	<b>-354,350</b>	<b>-2,000,343.66</b>	<b>.00</b>	<b>1,645,993.66</b>	<b>564.5%</b>	
<b>4219 Fire Prevention</b>								

**TOWN OF MANSFIELD**  
**REVENUE SUMMARY BY SOURCE**

FOR 2023 13								
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
42271 Misc Licenses & Permits	-200	0	-200	-180.00	.00	-20.00	90.0%	
44099 Fire Safety Code Fees	-20,000	0	-20,000	-641,274.55	.00	621,274.55	3206.4%	
TOTAL Fire Prevention	-20,200	0	-20,200	-641,454.55	.00	621,254.55	3175.5%	
<b>4302 Pw Admin/Super/Operations</b>								
42223 Sewer Permits	-250	0	-250	-100.00	.00	-150.00	40.0%	
42224 Road Permits	-1,500	0	-1,500	-1,700.00	.00	200.00	113.3%	
43350 State Support - Town	-200	0	-200	.00	.00	-200.00	.0%	
44050 Blue Prints	-200	0	-200	-5.00	.00	-195.00	2.5%	
44071 Day Care Grounds Maintenance	-22,145	0	-22,145	-22,145.00	.00	.00	100.0%	
44078 Celeron Sq Assoc Bikepath Mai	-2,700	0	-2,700	-2,700.00	.00	.00	100.0%	
TOTAL PW Admin/Super/Operations	-26,995	0	-26,995	-26,650.00	.00	-345.00	98.7%	
<b>4313 Equipment Maintenance</b>								
44010 Charge For Services	-3,500	0	-3,500	-8,090.71	.00	4,590.71	231.2%	
TOTAL Equipment Maintenance	-3,500	0	-3,500	-8,090.71	.00	4,590.71	231.2%	
<b>4340 Facilities Management</b>								
44404 Scrap Metals	0	0	0	-946.00	.00	946.00	100.0%	
48828 Rent - E.O. Smith/Depot Campu	0	0	0	-35,000.00	.00	35,000.00	100.0%	
TOTAL Facilities Management	0	0	0	-35,946.00	.00	35,946.00	100.0%	
<b>4501 Library Services</b>								
43357 Library - Connecticutcard/ill	-13,900	0	-13,900	-12,521.00	.00	-1,379.00	90.1%	
44010 Charge For Services	-1,000	0	-1,000	-1,235.92	.00	235.92	123.6%	
44051 Notary Fees	-220	0	-220	-29.80	.00	-190.20	13.5%	
45103 Fines On Overdue Books	-50	0	-50	-125.91	.00	75.91	251.8%	
45104 Lost & Damaged Books/Material	-1,260	0	-1,260	-1,512.18	.00	252.18	120.0%	
TOTAL Library Services	-16,430	0	-16,430	-15,424.81	.00	-1,005.19	93.9%	

**TOWN OF MANSFIELD**  
**REVENUE SUMMARY BY SOURCE**

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>4700 Education</b>							
43301 Education Assistance	-9,459,720	0	-9,459,720	-9,429,885.00	.00	-29,835.00	99.7%
TOTAL Education	-9,459,720	0	-9,459,720	-9,429,885.00	.00	-29,835.00	99.7%
TOTAL Town General Fund	-60,710,121	0	-60,710,121	-64,972,108.23	.00	4,261,987.23	107.0%
GRAND TOTAL	-60,710,121	0	-60,710,121	-64,972,108.23	.00	4,261,987.23	107.0%

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

**TOWN OF MANSFIELD**  
EXPENDITURE SUMMARY BY ACTIVITY

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>1005 Town General Fund</b>							
4101 Legislative	118,330	0	118,330	118,261.11	.00	68.89	99.9%
4115 Municipal Management	318,810	0	318,810	315,042.39	.00	3,767.61	98.8%
4117 Finance Administration	530,840	0	530,840	530,840.00	.00	.00	100.0%
4125 Animal Control	138,950	0	138,950	120,262.40	.00	18,687.60	86.6%
4130 Central Services	71,720	0	71,720	67,589.69	.00	4,130.31	94.2%
4131 Property Assessment	283,880	-12,580	271,300	238,784.92	.00	32,515.08	88.0%
4135 Revenue Collections	212,670	-20,160	192,510	179,093.17	.00	13,416.83	93.0%
4139 Town Attorney	82,500	0	82,500	84,081.18	.00	-1,581.18	101.9%
4141 Municipal Mgmt/Human Resources	160,010	0	160,010	167,057.76	.00	-7,047.76	104.4%
4142 Employee Benefits	3,964,400	-66,910	3,897,490	3,892,603.74	.00	4,886.26	99.9%
4143 Information Technology	264,250	0	264,250	264,250.00	.00	.00	100.0%
4147 Town Clerk	252,850	0	252,850	245,670.21	.00	7,179.79	97.2%
4153 Planning & Development	489,350	-85,003	404,347	441,842.45	.00	-37,495.45	109.3%
4157 Insurance	241,130	39,202	280,332	234,946.80	.00	45,385.20	83.8%
4161 Probate	10,000	0	10,000	9,722.13	.00	277.87	97.2%
4168 Boards and Commissions	11,360	0	11,360	3,609.27	.00	7,750.73	31.8%
4197 General Elections	120,230	-6,150	114,080	86,503.05	.00	27,576.95	75.8%
4201 Police Services	1,916,190	0	1,916,190	1,670,376.00	.00	245,814.00	87.2%
4203 Fire & Emergency Services	2,555,480	24,456	2,579,936	2,669,691.54	.00	-89,755.38	103.5%
4207 Emergency Management	75,860	0	75,860	70,615.52	.00	5,244.48	93.1%
4213 Building Inspection	461,770	0	461,770	437,700.56	.00	24,069.44	94.8%
4219 Fire Prevention	221,470	0	221,470	196,874.15	.00	24,595.85	88.9%
4302 PW Admin/Super/Operations	2,054,860	-24,059	2,030,801	2,004,522.92	.00	26,278.00	98.7%
4305 Engineering	234,760	1,932	236,692	125,707.14	.00	110,984.86	53.1%
4313 Equipment Maintenance	590,950	-15,700	575,250	584,659.32	.00	-9,409.32	101.6%
4340 Facilities Management	1,181,080	14,551	1,195,631	1,190,920.93	.00	4,709.92	99.6%
4401 Health Regulation & Inspection	151,420	0	151,420	147,144.86	.00	4,275.14	97.2%
4427 Human Services	1,018,980	-90,140	928,840	925,148.05	.00	3,691.95	99.6%
4428 Grants to Area Agencies	64,250	0	64,250	63,250.00	.00	1,000.00	98.4%
4501 Library Services	1,009,060	6,077	1,015,137	987,430.14	.00	27,706.93	97.3%
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	5,566,690.00	.00	.00	100.0%
TOTAL Town General Fund	24,714,580	112,386	24,826,966	23,640,891.40	.00	1,186,074.60	95.2%
GRAND TOTAL	24,714,580	112,386	24,826,966	23,640,891.40	.00	1,186,074.60	95.2%

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

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>1010 Board General Fund</b>							
611010 General Instruction	8,024,050	8,940	8,032,990	8,045,355.46	.00	-12,365.46	100.2%
611020 English	53,300	1,134	54,434	51,985.28	.00	2,449.12	95.5%
611040 World Languages	7,990	0	7,990	5,206.12	.00	2,783.88	65.2%
611050 Health & Safety	5,500	0	5,500	5,624.48	.00	-124.48	102.3%
611060 Physical Education	14,360	0	14,360	10,571.68	.00	3,788.32	73.6%
611070 Art	17,120	0	17,120	13,656.22	.00	3,463.78	79.8%
611080 Mathematics	23,940	0	23,940	14,548.69	.00	9,391.31	60.8%
611090 Music	69,030	3,000	72,030	56,712.67	.00	15,317.33	78.7%
611100 Science	29,980	0	29,980	18,171.54	.00	11,808.46	60.6%
611110 Social Studies	17,140	0	17,140	11,516.59	.00	5,623.41	67.2%
611150 Information Technology	212,990	4,073	217,063	206,223.22	.00	10,840.08	95.0%
611220 Life & Consumer Science	10,580	0	10,580	10,502.61	.00	77.39	99.3%
611230 Technology Education	17,750	0	17,750	18,444.85	.00	-694.85	103.9%
612010 Special Ed Instruction	1,837,530	-29,790	1,807,740	1,791,093.64	.00	16,646.36	99.1%
612020 Enrichment	408,060	0	408,060	394,613.36	.00	13,446.64	96.7%
612040 Pre-Kindergarten	397,120	4,500	401,620	374,217.43	.00	27,402.57	93.2%
613100 Remedial Reading/Math	455,570	-10,640	444,930	363,797.54	.00	81,132.46	81.8%
614000 Summer Learning Experience	64,200	0	64,200	64,391.06	.00	-191.06	100.3%
616000 Tuition Payments	397,000	0	397,000	390,504.48	.00	6,495.52	98.4%
619000 Central Services	79,710	0	79,710	69,983.66	.00	9,726.34	87.8%
621020 School Counseling	220,120	110	220,230	220,335.08	.00	-105.08	100.0%
621030 Health Services	170,710	30,140	200,850	174,790.29	.00	26,059.71	87.0%
621040 Outside Eval/Contracted Serv	227,000	0	227,000	180,404.28	.00	46,595.72	79.5%
621050 Speech & Language	282,280	20,300	302,580	325,612.31	.00	-23,032.31	107.6%
621080 Psychological Services	339,770	0	339,770	337,956.47	.00	1,813.53	99.5%
622010 Curriculum Development	164,900	0	164,900	130,755.20	.00	34,144.80	79.3%
622020 Professional Development	40,800	1,700	42,500	35,124.29	.00	7,375.71	82.6%
623020 Media Services	55,330	11,910	67,240	55,933.95	.00	11,306.05	83.2%
623100 Library	293,140	-866	292,274	292,366.38	.00	-92.72	100.0%
624010 Board of Education	295,190	85,280	380,470	281,860.61	.00	98,609.39	74.1%
624020 Superintendent's Office	516,040	84,412	600,452	633,928.02	.00	-33,476.02	105.6%
624040 Special Education Admin	339,120	24,910	364,030	357,527.37	.00	6,502.63	98.2%
625200 Principals' Office Services	1,139,580	-7,198	1,132,382	1,156,411.23	.00	-24,029.34	102.1%
625210 Support Services - Central	13,830	0	13,830	4,752.81	.00	9,077.19	34.4%
625230 Field Studies	13,500	0	13,500	12,865.56	.00	634.44	95.3%
626010 Business Management	690,000	0	690,000	679,381.26	.00	10,618.74	98.5%
627100 Plant Operations - Building	1,426,070	-29,161	1,396,909	1,376,786.13	.00	20,123.22	98.6%
628010 Regular Transportation	1,162,570	0	1,162,570	1,120,584.93	.00	41,985.07	96.4%
628020 Spec Ed Transportation	120,000	0	120,000	87,641.98	.00	32,358.02	73.0%
634300 After School Program	43,830	0	43,830	27,742.15	.00	16,087.85	63.3%

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

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
634400 Athletic Program	38,690	0	38,690	42,980.84	.00	-4,290.84	111.1%
680000 Employee Benefits	4,174,340	-6,107	4,168,233	4,227,449.41	.00	-59,216.41	101.4%
690000 Transfers Out To Other Funds	53,560	0	53,560	53,560.00	.00	.00	100.0%
TOTAL Board General Fund	23,963,290	196,648	24,159,938	23,733,871.13	.00	426,066.47	98.2%
GRAND TOTAL	23,963,290	196,648	24,159,938	23,733,871.13	.00	426,066.47	98.2%

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