

Town of Mansfield

Financial Statements

(For the Period Ending September 30, 2023)

Finance Department
Amanda L. Backhaus, CPA
Director of Finance
November 13, 2023

**Town of Mansfield
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September 30, 2023**

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MEMO

To: Mansfield Town Council
CC: Ryan Aylesworth, Town Manager
From: Amanda L. Backhaus, Director of Finance
Date: November 9, 2023
Subject: **PRELIMINARY Financial Statements dated September 30, 2023**

General Fund Budget Highlights

Revenues

Tax Collections The total collection rate through September 30, 2023 is 57.0% compared to 56% in the prior year. Real estate collections, which account for approximately 82.3% of the levy, are 53.0% as compared to 53% for last year.

State Support for Education The Education Cost Sharing (ECS) Grant for FY 2023/24 is budgeted at \$9,555,060 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.

State Support for General Government The PILOT grant is by far the largest single grant within this category. The PILOT grant is budgeted at \$10,576,950, with a total State revenue budget \$13,900,395. We have received \$11,211,561 for PILOT, or \$634,611 more than budget, for the fiscal year due to the final State budget being higher than the Town's adopted budget.

Licenses and Permits Building permits are at 71% of budget, which is trending to be higher than anticipated due to increases in activity. Fire code fees totaled \$25,772 which is 127.6% of the amount budgeted. These are not in-line with historic trends.

Miscellaneous Total interest income through September 30, 2023 is \$696,328 as compared to \$235,281 for the same period last year. The average STIF interest rate for July - June 2023 was 5.30% as compared to 2.11% for the same period last year.

Expenditures

Town Expenditures As of September 30, 2023, General Fund expenditures and encumbrances represent 23.3% of the total operating budget. There are no concerns currently about any areas ending the year over budget.

Other Governmental Funds

Day Care Fund

The Day Care Fund ended the period with expenditures exceeding revenues by \$144,415. Fund balance at July 1, 2023 of \$866,901 decreased to \$722,486 as of September 30, 2023. Additional grant revenues are expected to cover costs.

Cafeteria Fund

Expenditures exceeded revenues by \$65,346 for the period. Fund balance at July 1, 2023 decreased from \$339,937 to \$274,591 as of September 30, 2023.

Recreation Program Fund

Revenues exceeded expenditures by \$39,790 for the period. Fund balance at July 1, 2023 increased from (\$147,017) to (\$107,227) as of September 30, 2023.

Capital Non-Recurring Fund

CNR began this fiscal year with a fund balance of \$2,762,276. Proceeding with the budget as adopted, we projected ending the fiscal year with a fund balance of \$2,447,277, a decrease of \$314,999.

Town Aid Road Fund

Revenues exceeded expenditures by \$219,319 for the period. Fund balance at July 1, 2023 increased from \$218,008 to \$438,328 at September 30, 2023. Per the State's budget, Mansfield's share of the Town Aid Road grant is \$412,260 for FY 2023/24. Expenditures are expected for the Spring when road work can re-commence.

ARPA

The first report 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 \$2,543,012.21.

Mansfield Downtown Partnership

Revenues exceeded expenditures by \$146,026 through September 30, 2023, and fund balance increased from \$387,445 to \$533,471. 100% of UCONN's contribution was received during the first quarter.

Transit Services Fund

The Transit Services Fund ended the period with revenues exceeding expenditures by \$5,699. Operations are proceeding according to budget for the Transportation Center and WRTD activity.

Cemetery Fund

Retained earnings in the Cemetery Fund decreased from \$282,391 at July 1, 2023 to \$278,329 as of September 30, 2023. The major costs for this fund are mowing and cemetery maintenance. This decrease is in alignment with the FY24 budget.

Enterprise Funds

Solid Waste Fund

Revenues exceeded expenditures by \$14,699. Retained Earnings increased from \$1,002,975 at July 1, 2023 to \$1,017,673 as of September 30, 2023. This balance will be drawn down as expenses are met.

Sewer Fund

Expenditures exceeded revenues by \$9,785 for the period. Fund balance at July 1, 2023 decreased from \$12,586,751 to \$12,576,966 as of September 30, 2023.

Internal Service Funds

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

Expenditures exceeded revenues through the quarter by \$104,083. Fund balance decreased from \$3,144,635 at July 1, 2023 to \$33,040,551 as of September 30, 2023. This loss is consistent with budgeted expectations. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of approximately \$2.1 million.

Worker's Compensation Fund

Expenditures exceeded revenues by \$75,922 through quarter-end. Retained earnings decreased from \$277,831 to \$201,909 as of September 30, 2023.

Management Services Fund

Management Services Fund expenditures through September 30, 2023 exceeded revenues by \$95,059. Fund Balance decreased from \$2,286,552 at July 1, 2023 to \$2,191,493 as of September 30, 2023. This loss is in line with budgeted expectations.

Eastern Highlands Health District

Operating revenues exceeded expenditures by \$172,097. Fund Balance increased from \$601,782 to \$773,880. 100% of the state grant was received in the first quarter.

Debt Service Fund

Fund Balance increased from \$1,093,934 on July 1, 2023 to \$1,440,171 as of September 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
September 30, 2023**

	2024
Assets	
Cash and Cash Equivalents	\$ 36,026,759
Accounts Receivable - Property Taxes	18,059,343
Accounts Receivable - Intergovernmental	298
Accounts Receivable - Other	84,021
Due from Other Funds	-
 Total Assets	 \$ 54,170,421
 Liabilities and Fund Balance	
Liabilities:	
Accounts Payable	\$ 502,200
Due to State of Connecticut	6,379
Due to Other Funds	-
Refundable Deposits	213,136
Accrued Liabilities	3,000
Deferred Revenue	17,993,555
Advance Tax Collections	-
 Total Liabilities	 18,718,270
 Fund Balance:	
Assigned	-
Unassigned	35,452,151
 Total Fund Balance	 35,452,151
 Total Liabilities and Fund Balance	 \$ 54,170,421

**TOWN OF MANSFIELD
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FY24 - as of September 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>	<u>% of Budget</u>
Property Taxes:					
Current year levy	\$ 36,990,945	\$ 36,990,945	\$ 21,098,999	\$ (15,891,946)	57.0%
Prior year levy	255,500	255,500	100,482	(155,018)	39.3%
Interest and lien fees	197,300	197,300	79,365	(117,935)	40.2%
Motor vehicle supplement	390,000	390,000		(390,000)	0.0%
Suspense collections taxes	6,190	6,190	2,327	(3,863)	37.6%
Suspense collections interest	6,965	6,965	3,839	(3,126)	55.1%
Collection fees	15,000	15,000		(15,000)	0.0%
Total property taxes	<u>37,861,900</u>	<u>37,861,900</u>	<u>21,285,012</u>	<u>(16,576,888)</u>	<u>56.2%</u>
Intergovernmental:					
State:					
Board of Education:					
Education assistance	<u>9,555,060</u>	<u>9,555,060</u>		<u>(9,555,060)</u>	<u>0.0%</u>
General Government:					
PILOT - State property	10,576,950	10,576,950	11,211,561	634,611	106.0%
PILOT - Select Payment	3,291,730	3,291,730		(3,291,730)	0.0%
Library - Connecticut	12,430	12,430		(12,430)	0.0%
Disability exempt reimbursement	1,000	1,000		(1,000)	0.0%
Emergency management performance	12,900	12,900		(12,900)	0.0%
Veterans' reimbursement	3,450	3,450		(3,450)	0.0%
Judicial Revenue Distribution	1,735	1,735	2,175	440	125.4%
PILOT - Senior Housing				-	#DIV/0!
PILOT - Holinko Estates				-	#DIV/0!
State support	200	200		(200)	0.0%
State support - other				-	#DIV/0!
Total general government	<u>13,900,395</u>	<u>13,900,395</u>	<u>11,213,736</u>	<u>(2,686,659)</u>	<u>80.7%</u>
Federal:					
In lieu of taxes	<u>4,700</u>	<u>4,700</u>		<u>(4,700)</u>	<u>0.0%</u>
Total Intergovernmental	<u>23,460,155</u>	<u>23,460,155</u>	<u>11,213,736</u>	<u>(12,246,419)</u>	<u>47.8%</u>
Investment income	<u>825,000</u>	<u>825,000</u>	<u>696,328</u>	<u>(128,672)</u>	<u>84.4%</u>

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TOWN OF MANSFIELD
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)
FY24 - as of September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>	
Charges for Services					
Recording	\$ 65,000	\$ 65,000	\$ 10,946	\$ (54,054)	16.8%
Copies of records	10,410	10,410	2,287	(8,123)	22.0%
Vital statistics	12,000	12,000	3,138	(8,862)	26.2%
Police service	69,700	69,700	31,544	(38,156)	45.3%
Animal adoption fees	3,170	3,170	2,796	(374)	88.2%
Lost and damaged book material	920	920	468	(452)	50.9%
Fines on overdue books	620	620	35	(585)	5.6%
Blueprints	200	200		(200)	0.0%
Zoning regulations	100	100		(100)	0.0%
Daycare grounds maintenance	22,810	22,810	5,702.00	(17,108)	25.0%
Charges for services	3,500	3,500	1,330	(2,170)	38.0%
Celeron square bike path maintenance	2,700	2,700		(2,700)	0.0%
Fire safety code fees	20,200	20,200	25,772	5,572	127.6%
Misc. licenses and permits	2,500	2,500	550	(1,950)	22.0%
Sports licenses	40	40	5	(35)	12.5%
Dog licenses	7,900	7,900	5,072	(2,828)	64.2%
Conveyance tax	220,000	220,000	37,838	(182,162)	17.2%
Trailer and subdivision permits	150	150	135	(15)	90.0%
Zoning permits	20,000	20,000	26,495	6,495	132.5%
ZBA applications	400	400	2,585	2,185	646.3%
IWA permits	2,500	2,500		(2,500)	0.0%
Administrative cost - reimbs. Permits	200	200	90	(110)	45.0%
Consulting fee reimbursement	50,000	50,000	26,481	(23,519)	53.0%
Sewer permits	250	250	100	(150)	40.0%
Road permits	1,500	1,500	750	(750)	50.0%
Building permits	200,000	200,000	142,018	(57,982)	71.0%
Housing code permits	175,000	175,000	77,575	(97,425)	44.3%
Housing code penalties	1,000	1,000		(1,000)	0.0%
Landlord registrations	2,500	2,500	305	(2,195)	12.2%
Parking tickets - Town	300	300	315	15	105.0%
Landlord registration penalty	100	100		(100)	0.0%
Ordinance violation penalty	15,000	15,000	2,900	(12,100)	19.3%
Citation and fines			150	150	#DIV/0!
Rent			8,925		
Telecom services payment	25,000	25,000		(25,000)	0.0%
Total Charges for Services:	<u>935,670</u>	<u>935,670</u>	<u>416,307</u>	<u>(528,288)</u>	<u>44.5%</u>
Other Local Revenues:					
Other	<u>5,050</u>	<u>5,050</u>		<u>(5,050)</u>	<u>0.0%</u>
Other Financing Sources:					
Transfers in:					
Use of Fund Balance	300,000	300,000		(300,000)	0.0%
Cancellation of prior year encumbrances				-	#DIV/0!
Total other financing sources	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>(300,000)</u>	<u>0.0%</u>
Total Revenues and Other Financing Sources	<u>\$ 63,387,775</u>	<u>\$ 63,387,775</u>	<u>33,611,383</u>	<u>\$ (29,785,317)</u>	<u>53.0%</u>

**TOWN OF MANSFIELD
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FY24 - as of September 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrance</u>	<u>Variance With Final Budget Positive (Negative)</u>	<u>% Spent</u>
General Government:						
Town Council						
Legislative	\$ 133,430	\$ 133,430	\$ 57,217	49,656	\$ 26,557	80.1%
Town Manager						
Municipal management	310,440	310,440	65,245	-	245,195	21.0%
Personnel management	208,700	208,700	51,819	3,418	153,463	26.5%
Legal:						
Town attorney	75,000	75,000	18,442	34,058	22,500	70.0%
Probate	10,000	10,000	9,777	-	223	97.8%
Elections:						
Town clerk	265,100	265,100	61,087	14,419	189,594	28.5%
General elections	127,530	127,530	8,878	4,304	114,348	10.3%
Community Development						
Building inspection	\$ 548,340	\$ 548,340	\$ 102,922	375	\$ 445,043	18.8%
Planning and Development	477,420	477,420	91,473	21,671	364,276	23.7%
Boards and Commissions	11,360	11,360	400	-	10,960	3.5%
Finance:						
Administration	550,120	550,120	137,530	-	412,590	25.0%
Revenue collection	216,390	216,390	60,045	-	156,345	27.7%
Property assessment	282,470	282,470	69,418	125	212,927	24.6%
Central copying	71,720	71,720	16,511	1,771	53,438	25.5%
Information technology	276,190	276,190	69,048	-	207,142	25.0%
Total general government	<u>3,564,210</u>	<u>3,564,210</u>	<u>819,812</u>	<u>129,797</u>	<u>2,614,601</u>	<u>26.6%</u>
Public Safety:						
Police protection:						
Police services	1,619,950	1,619,950	17,485	824	1,601,641	1.1%
Animal control	153,110	153,110	30,468	-	122,642	19.9%
Fire protection:						
Fire prevention	224,230	224,230	47,491	10,814	165,925	26.0%
Fire and emergency services	3,105,730	3,105,730	704,400	58,305	2,343,025	24.6%
Emergency management:	78,990	78,990	17,510	-	61,480	22.2%
Total public safety	<u>5,182,010</u>	<u>5,182,010</u>	<u>817,354</u>	<u>69,943</u>	<u>4,294,713</u>	<u>17.1%</u>
Public Works:						
PW Admin/Supervision/Operations	2,269,740	2,269,740	520,213	30,975	1,718,552	24.3%
Equipment maintenance	749,060	749,060	182,127	2,962	563,971	24.7%
Engineering	139,180	139,180	18,100	-	121,080	13.0%
Facilities	1,234,630	1,234,630	270,462	114,783	849,385	31.2%
Total public works	<u>4,392,610</u>	<u>4,392,610</u>	<u>990,902</u>	<u>148,720</u>	<u>3,252,988</u>	<u>25.9%</u>

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**TOWN OF MANSFIELD
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)
FY24 - as of September 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>	
Community Services:						
Health Regulation & Inspection	\$ 154,190	\$ 154,190	\$ 38,297	\$ -	\$ 115,893	24.8%
Human Services	1,061,910	1,061,910	230,208	2,023	829,679	21.9%
Library Services	1,042,970	1,042,970	232,085	8,859	802,026	23.1%
Contribution to area agencies	67,500	67,500	-	-	67,500	0.0%
Total community services	<u>2,326,570</u>	<u>2,326,570</u>	<u>500,590</u>	<u>10,882</u>	<u>1,815,098</u>	<u>22.0%</u>
Townwide Expenditures						
Employee benefits	4,436,370	4,436,370	976,242	101,570	3,358,558	24.3%
Insurance (LAP)	275,330	275,330	100,179	80,938	94,213	65.8%
Contingency	10,000	10,000	-	-	10,000	0.0%
Total town-wide expenditures	<u>4,721,700</u>	<u>4,721,700</u>	<u>1,076,421</u>	<u>182,508</u>	<u>3,462,771</u>	<u>26.7%</u>
Total Townwide Expenditures	<u>20,187,100</u>	<u>20,187,100</u>	<u>4,205,079</u>	<u>541,850</u>	<u>15,440,171</u>	<u>1</u>
Education						
Contribution to Region No 19	11,951,245	11,951,245	2,118,700	-	9,832,545	17.7%
Mansfield Board of Education	24,801,880	24,801,880	4,580,735	1,692,945	18,528,200	25.3%
Total Education	<u>36,753,125</u>	<u>36,753,125</u>	<u>6,699,435</u>	<u>1,692,945</u>	<u>28,360,745</u>	<u>22.8%</u>
Total budgetary expenditures	<u>56,940,225</u>	<u>56,940,225</u>	<u>10,904,514</u>	<u>2,234,795</u>	<u>43,800,916</u>	<u>23.1%</u>
Other Financing Uses:						
Town transfers out	6,447,550	6,447,550	1,611,888	-	4,835,662	25.0%
Total other financing uses	<u>6,447,550</u>	<u>6,447,550</u>	<u>1,611,888</u>	<u>-</u>	<u>6,447,550</u>	<u>25.0%</u>
Total	<u>\$ 63,387,775</u>	<u>\$ 63,387,775</u>	<u>12,516,402</u>	<u>2,234,795</u>	<u>\$ 50,248,466</u>	<u>23.3%</u>

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

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ 719,475	\$ 842,767
Accounts Receivable	<u>4,571</u>	<u>5,321</u>
Total Assets	<u><u>724,046</u></u>	<u><u>848,088</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	1,559	21,038
Accrued Payroll	-	
Deferred Revenue	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,559</u>	<u>21,038</u>
Fund Balance	<u>722,487</u>	<u>827,050</u>
Total Liabilities and Fund Balance	\$ <u><u>724,046</u></u>	\$ <u><u>848,088</u></u>

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

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Revenues				
Fees for Services - Parent Fees	\$ 964,610	\$ 177,224	18.4%	\$ 206,322
Fees for Services - State Grant	534,919	108,023	20.2%	109,423
State Support - Other	15,546	2,960	19.0%	6,181
Program Stabilization	106,240	-	0.0%	-
School Readiness Grant	53,544	7,436	13.9%	-
Subsidies for Services	110,000	21,322	19.4%	38,353
CTCares for Child Care	-	-		-
National School Lunch Grant	40,000	4,184	10.5%	4,140
Other	-	(2,636)		6,782
Total Revenues	<u>1,824,859</u>	<u>318,514</u>	<u>17.5%</u>	<u>371,200</u>
Expenditures				
Direct Program	1,299,769	314,178	24.2%	269,194
Administrative	198,870	60,172	30.3%	51,545
Energy	42,000	10,500	25.0%	8,000
Food Service Supplies	50,500	8,559	16.9%	8,470
Purchased Property Services	85,000	26,246	30.9%	16,500
Other Purchased Services	48,000	15,676	32.7%	13,137
Insurance	12,000	11,603	96.7%	10,330
Building Supplies	31,000	919	3.0%	983
Repairs & Maintenance	20,000	14,253	71.3%	2,017
Instructional & Office Supplies	22,000	824	3.7%	5,307
Equipment	15,720	-	0.0%	-
Total Expenditures	<u>1,824,859</u>	<u>462,928</u>	<u>25.4%</u>	<u>385,483</u>
Excess (Deficiency) of Revenues	-	(144,415)		(14,284)
Fund Balance, July 1	<u>866,901</u>	<u>866,901</u>		<u>841,333</u>
Fund Balance plus Cont. Capital, Sept 30	<u>\$ 866,901</u>	<u>\$ 722,486</u>		<u>\$ 827,050</u>

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

	<u>2024</u>		<u>2023</u>
Assets			
Cash and Cash Equivalents	\$ 258,346	\$	337,257
Accounts Receivable	298		(892)
Inventory	<u>20,263</u>		<u>15,028</u>
 Total Assets	 <u><u>278,907</u></u>		 <u><u>351,393</u></u>
 Liabilities and Fund Balance			
Liabilities			
Accounts Payable	4,315		30,461
Accrued Payroll	-		-
Due to Other Funds	-		-
Deferred Revenue	<u>-</u>		<u>-</u>
 Total Liabilities	 <u>4,315</u>		 <u>30,461</u>
 Fund Balance	 <u>274,592</u>		 <u>320,932</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 278,907</u></u>	 \$	 <u><u>351,393</u></u>

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

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Revenues				
Sales of Food	\$	\$ 89,283		\$ 67,534
Intergovernmental				
Other	Not available at this time	<u>155</u>		<u>315</u>
Total Revenues		<u>89,438</u>		<u>67,849</u>
Expenditures				
Salaries & Benefits		124,289		85,208
Food & Supplies		22,127		40,886
Repairs & Maintenance		540		1,165
Equipment		7,190		-
Contingency		<u>-</u>		<u>-</u>
Total Expenditures		<u>154,146</u>		<u>127,259</u>
Transfers				
Transfers Out - General Fund		<u>638</u>		<u>638</u>
Excess (Deficiency) of Revenues		(65,346)		(60,048)
Fund Balance, July 1		<u>339,937</u>		<u>380,981</u>
Fund Balance plus Cont. Capital, Sept 30		<u>\$ 274,591</u>		<u>\$ 320,933</u>

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

(with comparative totals for September 30, 2022)

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ (89,460)	\$ 41,098
Prepaid Expenditures	-	-
Accounts Receivable	<u>577</u>	<u>577</u>
Total Assets	<u><u>(88,883)</u></u>	<u><u>41,675</u></u>
Liabilities and Fund Balance		
Liabilities		
Accrued Payroll	-	-
Accounts Payable	18,345	7,024
Due to Other Funds	-	-
Deferred Revenue	<u>-</u>	<u>-</u>
Total Liabilities	<u>18,345</u>	<u>7,024</u>
Fund Balance	<u>(107,227)</u>	<u>34,651</u>
Total Liabilities and Fund Balance	<u><u>\$ (88,883)</u></u>	<u><u>\$ 41,675</u></u>

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

	Budget 2023/24	2024	Percent of Adopted Budget	2023
Revenues				
Membership Fees	\$ 703,870	\$ 138,623	20%	\$ 123,465
Program Fees	861,110	319,349	37%	282,353
Fee Waivers	27,010	4,805	18%	2,969
Daily Admission Fees	44,550	9,924	22%	6,628
Rent - Facilities/Parties	50,860	6,028	12%	1,776
Employee Wellness	8,000	-	0%	-
Rent - E.O. Smith	19,200	-	0%	-
Charge for Services	9,000	-	0%	-
Contributions	40,100	7,740	19%	5,200
Sale of Merchandise	3,250	247	8%	613
Sale of Food	2,250	442	20%	290
Other	9,030	2,413	27%	2,082
Total Revenues	1,778,230	489,571	28%	425,375
Operating Transfers				
General Fund - Recreation Administrative	449,970	112,493	25%	111,115
General Fund - Community Programs	215,680	53,920	25%	44,835
General Fund - Bicent. Pond	38,000	8,750	23%	6,250
General Fund - Teen Center	35,000	9,500	27%	8,750
Total Operating Transfers	738,650	184,663	25%	170,950
Total Rev & Oper Transfers	2,516,880	674,234	27%	596,325
Expenditures				
Salaries & Wages	1,371,265	356,318	26%	314,883
Benefits	357,663	76,750	21%	68,614
Professional & Technical	175,160	47,726	27%	43,985
Purchased Property Services	13,450	1,382	10%	1,473
Repairs & Maintenance	43,850	20,185	46%	15,393
Rentals	6,200	951	15%	1,438
Other Purchased Services	268,820	61,804	23%	56,815
Other Supplies	54,790	7,668	14%	12,858
Energy	143,300	35,825	25%	35,825
Building Supplies	16,300	501	3%	2,331
Recreation Supplies	33,800	6,627	20%	6,656
Equipment	19,450	18,708	96%	47,760
Total Expenditures	2,504,048	634,443	25%	608,030
Excess (Deficiency) of Revenues	12,832	39,790		(11,705)
Fund Balance, July 1	(147,017)	(147,017)		46,356
Fund Balance, Sept 30	\$ (134,185)	\$ (107,227)		\$ 34,651

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

	FY 20/21	FY 21/22	FY 22/23	FY 23/24
	Actual	Actual	Actual	Adopted
Sources:				
General Fund Contribution	\$ 2,000,000	\$ 5,732,310	\$ 5,068,038	\$ 3,633,900
Board Contribution	120,000	270,000	-	-
Ambulance User Fees	311,523	349,496	521,274	325,000
Other	65,482	12,750	269,168	-
Sewer Assessments	-	1,825	-	-
FEMA Grant	-	68,713	13,743	-
Pequot Funds	179,151	179,151	179,151	179,151
	<hr/>			
Total Sources	2,676,156	6,614,245	6,051,374	4,138,051
<hr/>				
Uses:				
Operating Transfers Out:				
Capital Fund	2,670,734	5,633,094	4,534,180	4,453,050
Capital Fund - Storrs Center Reserve	117,730	-	-	-
Premium Pay	-	-	51,200	-
	<hr/>			
Total Uses	2,788,464	5,633,094	4,585,380	4,453,050
<hr/>				
Excess/(Deficiency)	(112,308)	981,151	1,465,994	(314,999)
Fund Balance/(Deficit) July 1	427,439	315,131	1,296,282	2,762,276
	<hr/>			
Fund Balance, June 30	\$ 315,131	\$ 1,296,282	\$ 2,762,276	\$ 2,447,277
	<hr/> <hr/>			

Capital Projects as of November 7, 2023

General Government

Revenues

Expenses

Account and Description	<u>Revenues</u>			<u>Expenses</u>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
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
81825 Economic Development	42,500	42,500	-	42,500	-	40,625	1,875
81919 Strategic Planning	317,241	317,241	-	317,241	-	297,241	20,000
81921 Classification & Compensation Study	63,700	38,700	25,000	63,700	-	34,830	28,870
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 Tomo	127,400	127,400	-	127,400	51,100	29,352	46,948
84110 Positioning & Marketing Plan	230,000	180,000	50,000	230,000	5,100	95,428	129,472
84137 Parking Garage Repairs/Maintenance	491,694	550,917	(59,223)	491,694	-	339,767	151,927
86291 Technology Infrastructure - Schools	2,025,000	1,925,000	100,000	2,025,000	-	1,958,774	66,226
86309 Furniture & Fixtures	348,226	296,226	52,000	348,226	-	292,718	55,508
Budgeting and Capital Imprv Software	5,400	5,400	-	5,400	-	5,400	-
Design Guidelines	35,000	35,000	-	35,000	-	-	35,000
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	-	13,243	1,757
Software Storage Upgrade for Assessor	16,650	16,650	-	16,650	-	-	16,650
Wayfinding Signage Implementation	200,000	100,000	100,000	200,000	-	-	200,000
Affordable Housing Trust Fund Contribution	75,000	-	75,000	75,000	-	-	75,000
DEI+B Organizational Assmnt & Mgmt Team Training	15,000	-	15,000	15,000	-	-	15,000
Interactive Zoning Map Software	8,250	-	8,250	8,250	-	-	8,250
Municipal Facilities Upgrades-Schematic Design Svcs	100,000	-	100,000	100,000	-	-	100,000
Plan of Conservation & Development 10 year update	110,000	-	110,000	110,000	-	-	110,000
Technology Infrastructure - Town Wide	50,000	-	50,000	50,000	-	-	50,000
Total General Government:	15,342,173	14,716,145	626,027	15,342,173	56,200	13,447,558	1,838,415

**Capital Projects as of November 7, 2023
Public Safety**

Revenues

Expenses

Account and Description	<u>Revenues</u>			<u>Expenses</u>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
82801 Fire & Emerg Serv Comm Equipment	167,046	117,046	50,000	167,046	1,833	91,828	73,385
82823 Rescue Equipment	109,884	54,884	55,000	109,884	-	54,884	55,000
82827 Fire Personal Protective Equipment	273,000	243,000	30,000	273,000	-	182,317	90,683
82845 Rescue 107 Replacement	250,480	250,480	-	250,480	-	480	250,000
82848 Administrative Vehicle Replacement	151,167	91,167	60,000	151,167	58,750	91,617	800
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
82855 Life Safety Equipment	65,000	35,000	30,000	65,000	-	31,966	33,034
82902 Fire Ponds	113,500	103,500	10,000	113,500	-	66,681	46,819
86293 Security Improvements	225,000	185,000	40,000	225,000	-	125,165	99,835
Body and Vehicle Cameras	25,000	25,000	-	25,000	-	-	25,000
SQUAD 207 Refurbish	215,000	215,000	-	215,000	228,540	37,123	(50,663)
Thermal Imager Cameras	50,000	50,000	-	50,000	-	-	50,000
Light Rescue 107 Replacement	50,000	-	50,000	50,000	-	-	50,000
SCBA	40,000	-	40,000	40,000	-	-	40,000
Animal Control Vehicle	38,124	3,124	35,000	38,124	-	38,244	(120)
Total Public Safety:	2,017,201	1,617,201	400,000	2,017,201	289,123	931,860	796,219

Community Services

Revenues

Expenses

Account and Description	<u>Revenues</u>			<u>Expenses</u>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
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	538,670	498,670	40,000	538,670	-	435,994	102,676
85813 Invasive Control	142,000	132,000	10,000	142,000	-	54,967	87,033
85816 Park Improvements	618,619	533,619	85,000	618,619	10,269	497,449	110,901
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	-	7,312	17,688
MCC Aquatics Area Improvements	15,000	-	15,000	15,000	-	3,678	11,322
Park Signs	35,000	15,000	20,000	35,000	-	-	35,000
Total Community Services:	7,264,064	6,495,224	768,840	7,264,064	10,269	6,082,702	1,171,093

Capital Projects as of November 7, 2023

Facilities Management

Revenues

Expenses

<u>Account and Description</u>	<u>Revenues</u>			<u>Expenses</u>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
86260 Maintenance Projects	1,188,689	1,188,689	-	1,188,689	-	1,129,135	59,554
86290 Roof Repairs/Town Hall Roof Rplcmnt	913,900	881,900	32,000	913,900	29,322	867,297	17,280
86292 School Building Maintenance	1,952,662	1,952,662	-	1,952,662	6,050	1,867,433	79,179
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	641,133	589,133	52,000	641,133	-	431,432	209,702
86305 Fire Station Repairs & Improvements	517,235	447,235	70,000	517,235	19,447	432,524	65,264
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	75,774	148,318	25,908
86308 Town Hall Bldg Repairs & Improvements	468,000	363,000	105,000	468,000	-	326,586	141,414
86310 Custodial Equipment	73,245	73,245	-	73,245	-	61,245	12,000
86311 Tractor Replacement	92,600	92,600	-	92,600	-	92,393	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	3,320	268,322	14,858
86319 Animal Shelter Building Repairs	55,500	51,500	4,000	55,500	-	37,885	17,615
86321 Park Building Repairs	178,200	163,200	15,000	178,200	-	116,360	61,840
86325 Indoor Air Quality Testing	10,000	10,000	-	10,000	-	4,892	5,108
86326 Facilities Work Truck	479,817	404,817	75,000	479,817	63,477	365,930	50,411
86327 NZTC Building Repairs	307,660	307,660	-	307,660	-	82,180	225,480
86329 Storage Upgrades	10,047	10,047	-	10,047	-	10,047	-
86331 Bus Garage Building Upgrades	212,000	172,000	40,000	212,000	-	76,471	135,529
86333 School Building Project	50,880,179	46,830,338	4,049,841	50,880,179	729,627	45,584,383	4,566,170
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	1,025,000	840,000	185,000	1,025,000	111,183	170,000	743,817
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	66,000	18,422	799,578
Aerial Lift	45,000	45,000	-	45,000	45,000	-	-
Depot Campus Building Repairs	21,000	12,000	9,000	21,000	6,920	5,770	8,310
Lenard Hall	10,000	-	10,000	10,000	-	-	10,000
Lenard Hall - Security	21,002	21,002	-	21,002	-	21,002	-
MMS Auditorium Lighting	125,000	125,000	-	125,000	-	125,000	-
MMS Generator Replacement	357,988	320,000	37,988	357,988	-	341,621	16,367
MMS School Building Maintenance-Doors	78,680	78,680	-	78,680	-	71,569	7,111
Municipal Facilities Optimization Review/Design	200,000	200,000	-	200,000	20,000	55,000	125,000
Library Auditorium Chairs	15,000	-	15,000	15,000	-	-	15,000
Library Roof Replacement	60,000	-	60,000	60,000	-	-	60,000
Senior Center ADA Renovations	65,000	-	65,000	65,000	-	-	65,000
Water System Replacement & Repairs	10,000	-	10,000	10,000	-	-	10,000
Transfer Station Building Repairs	9,000	5,000	4,000	9,000	-	-	9,000
Total Facilities Management:	65,431,748	56,996,907	8,434,841	65,431,748	1,274,253	55,597,453	8,560,043

Capital Projects as of November 7, 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	602,418	527,418	75,000	602,418	29,596	507,125	65,696
83302 Sm Bridges & Culverts	329,084	329,084	-	329,084	14,199	292,995	21,890
83303 Large Bridge Maintenance	561,286	561,286	-	561,286	-	480,862	80,424
83308 Town Walkways/Transp Enhancemt	1,155,614	1,076,016	79,598	1,155,614	3,300	937,481	214,832
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	604,145	529,145	75,000	604,145	-	525,394	78,750
83524 Road Resurfacing	15,465,820	13,207,314	2,258,506	15,465,820	407,834	13,912,882	1,145,104
83639 Large Dump Trucks	1,219,173	1,079,173	140,000	1,219,173	268,796	940,321	10,055
83647 Medium Dump Trucks	85,813	50,813	35,000	85,813	85,813	-	-
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
83911 Engineering Cad Upgrades	334,500	334,500	-	334,500	3,600	299,539	31,361
83919 Fleet Vehicle Public Works	68,753	68,753	-	68,753	41,626	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
84109 Downtown Storrs Enhancements	67,500	42,500	25,000	67,500	-	40,429	27,071
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	13,500.00	36,712.62	165,187
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
Pickup Truck	53,162	-	53,162	53,162	-	53,162	-
Skid Steer	157,751	87,751	70,000	157,751	82,806	74,945	-
Snow Pusher	15,000	15,000	-	15,000	-	5,490	9,510
Speed Signs	25,000	25,000	-	25,000	-	25,000	-
Sidewalk/Walkway Equipment	70,000	-	70,000	70,000	-	-	70,000
Trailer	14,000	14,000	-	14,000	-	11,089	2,911
Hunting Lodge Road Culvert	620,000	620,000	-	620,000	512,450	-	107,550
Drainage Crew Equipment	101,826	101,826	-	101,826	8,200	82,087	11,539
Total Public Works:	24,712,796	21,035,499	3,677,297	24,712,796	1,471,720	20,061,195	3,179,882

**Capital Projects as of November 7, 2023
Revenue/Expenditure Summary**

Revenues

Expenses

<u>Account and Description</u>	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
General Government	15,342,173	14,716,145	626,027	15,342,173	56,200	13,447,558	1,838,415
Public Safety	2,017,201	1,617,201	400,000	2,017,201	289,123	931,860	796,219
Community Services	7,264,064	6,495,224	768,840	7,264,064	10,269	6,082,702	1,171,093
Facilities Management	65,431,748	56,996,907	8,434,841	65,431,748	1,274,253	55,597,453	8,560,043
Public Works	24,712,796	21,035,499	3,677,297	24,712,796	1,471,720	20,061,195	3,179,882
Grand Total:	114,767,982	100,860,977	13,907,005	114,767,982	3,101,564	96,120,766	15,545,652

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

	<u>2024</u>		<u>2023</u>
Assets			
Cash and Cash Equivalents	\$ 438,328	\$	220,540
Accounts Receivable	<u>-</u>		<u>-</u>
Total Assets	<u>438,328</u>		<u>220,540</u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>-</u>		<u>-</u>
Total Liabilities	<u>-</u>		<u>-</u>
Fund Balance	<u>438,328</u>		<u>220,540</u>
Total Liabilities and Fund Balance	<u>\$ 438,328</u>	\$	<u>220,540</u>

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

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Revenues				
State Grant	\$ 413,430	\$ 208,744	50%	\$ 206,715
Services (Region 19 Parking Lots)	42,230	10,575	25%	10,158
Total Revenues	<u>455,660</u>	<u>219,319</u>	48%	<u>216,872</u>
Expenditures				
Salaries and Wages	147,000	-	0%	-
Equipment	-	-	0%	490
Supplies	281,000	-	0%	-
Equipment Rental	23,540	-	0%	17,424
Transfer Out to Capital Project	150,000	-	0%	100,000
Total Expenditures	<u>601,540</u>	<u>-</u>	0%	<u>117,914</u>
Excess (Deficiency) of Revenues	(145,880)	219,319		98,958
Fund Balance, July 1	<u>219,008</u>	<u>219,008</u>		<u>121,581</u>
Fund Balance plus Cont. Capital, Sept 30	<u>\$ 73,128</u>	<u>\$ 438,328</u>		<u>\$ 220,539</u>

**American Rescue Plan Act (ARPA)
Project Status Report
September 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. Units expected at the end of November.
2. **MCC HVAC, air balancing and ductwork \$52,000 Bid** prices came in higher than budget. Scope was reduced. Work has been scheduled for the annual shut down in August 2024.
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. Currently waiting on pricing.
5. **Fire Station 307 Decontamination Lockers \$100,000 Working** to complete by end of calendar year. Currently waiting on pricing.
6. **DPW Garage Sleeping Quarters and Restroom Upgrades \$200,000 Slight** complications regarding building and bringing area to code. Restroom upgrades were completed. A trailer has been purchased for additional sleeping space and facilities is in the process of upgrades.
7. **Municipal Facilities Community Engagement \$100,000** In process of meeting with stakeholders and staff.
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 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 mid-summer of 2025. Additional funds would be helpful to ensure the program can run through 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:** The Council authorized an additional \$183,540 on 9/26/23. Additional grant rounds are planned for the Spring.

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 has been re-posted and we are currently collecting applications. Ipads and Chromebook 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.
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. Will be reviewing potential additional purchases in December with expectations to spend in 2024.
3. **Arts Relief Fund \$75,000:** We have hired RiseUp who will assist in reviewing public arts proposals. Three artists have been chosen to submit responses to an RFP. Responses are due on 12/1, final designs will be approved on January 15 and installation to be done before June 30.

Parks and Recreation

1. **Recreation Programming Equipment \$22,500:** Balance of \$226.56 available to be reallocated by the Town Council.
2. **Wifi Expansion at Southeast Park and Lions Park \$7,000** Project completed.
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. **Pickleball Facility \$150,000** 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. Potentially return to the Open Space/Parks project yet to be approved.

Planning & Development

1. **Affordable Housing Project Support \$150,000 Project** completed.
2. **S. Eagleville Green \$750,000** In design. Preliminary work has begun with construction expected in March.
3. **Hunting Lodge Road Neighborhood Plan \$150,000** In process. Will complete in Spring 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. This will be purchased in connection with the ambulance.
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:** Apparatus ordered with new vendor. Delivery date will be September 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. A purchase order for the remaining balance was completed in October 2024. All funds expected to be fully spent.

ARPA PROJECTS AS OF 9/30/23

Description	Amount	2021/2022 Expenditures	2022/2023 Expenditures	2023/2024 Expenditures	2023/2024 Encumbrances	Balance
FACILITIES						
Public Library HVAC System Upgrade	300,000.00				291,207.00	8,793.00
MCC HVAC, Air Balancing and Ductwork Upgrades	52,000.00					52,000.00
Town Hall HVAC Upgrades	45,000.00		21,145.79		-	23,854.21
Fire Station 307 Sleeping Quarters Upgrades	30,000.00					30,000.00
Fire Station 307 Decontamination Lockers	100,000.00					100,000.00
DPW Garage Sleeping Quarters and Restroom Upgrades	200,000.00			56,000.00		144,000.00
Municipal Facilities Community Engagment Phase	100,000.00		31,872.37		36,127.63	32,000.00
EV Charging Stations	100,000.00		96,329.00		3,671.00	-
TOTAL	927,000.00	-	149,347.16	56,000.00	331,005.63	390,647.21
HUMAN SERVICES						
Expanded Senior Center Mental Health, Nutrition and Transportation Program	75,000.00		12,921.69			62,078.31
Mansfield Farms to Families	75,000.00		23,408.15	8,193.20	4,148.15	39,250.50
Social Services Mobile Support Vehicle	60,000.00		59,481.60			518.40
Funding Support for Social Service Organizations	350,000.00		50,000.00	50,000.00	-	250,000.00
TOTAL	560,000.00	-	145,811.44	58,193.20	4,148.15	351,847.21
INFORMATION TECHNOLOGY/ LIBRARY						
Mansfield Digital Inclusion Initiative	300,000.00		45,435.14	1,611.05	3,380.00	249,573.81
TOTAL	300,000.00	-	45,435.14	1,611.05	3,380.00	249,573.81
LIBRARY						
Wireless Access Pavilion	28,000.00		27,916.79	556.47	12.20	(485.46)
Quiet Study Pods	25,000.00	510.12	20,214.36			4,275.52
TOTAL	53,000.00	510.12	48,131.15	556.47	12.20	3,790.06
MANSFIELD DOWNTOWN PARTNERSHIP						
Local Business Assistance	370,000.00		338,500.00			31,500.00
Marketing Downtown & 4-Town Region	30,000.00		3,750.00			26,250.00
Arts Relief Fund	75,000.00		1,875.00		5,625.00	67,500.00
TOTAL	475,000.00	-	344,125.00	-	5,625.00	125,250.00

ARPA PROJECTS AS OF 9/30/23

Description	Amount	2021/2022 Expenditures	2022/2023 Expenditures	2023/2024 Expenditures	2023/2024 Encumbrances	Balance
PARKS AND RECREATION						
Cubicle Partitions	6,500.00		9,700.00			(3,200.00)
Fitness Instructor Microphones	2,000.00					2,000.00
Outdoor Event Tents	9,000.00		6,083.11			2,916.89
Virtual Programming Equipment	5,000.00	3,695.99	2,794.34			(1,490.33)
Wifi Expansion at Southeast Park and Lions Park	7,000.00			7,000.00		-
Additional TBD Upgrades to MCC	10,000.00		3,390.99	45.00		6,564.01
Parks & Recreation Master Plan	100,000.00		51,935.22	28,972.42	37,529.25	(18,436.89)
Pickleball Facility	150,000.00		39,844.00	495.20	504.80	109,156.00
Sunny Acres/Pickle Ball	35,000.00		32,421.00			2,579.00
TOTAL	324,500.00	3,695.99	146,168.66	36,512.62	38,034.05	100,088.68
PLANNING & DEVELOPMENT						
Affordable Housing Project Support (Eagleville Green Project)	150,000.00		150,000.00			-
S Eagleville Green (Connection to Public Wastewater System)	750,000.00		67,085.45	37,860.00	73,805.00	571,249.55
Hunting Lodge Road Neighborhood Plan	150,000.00		21,323.20	19,061.79	109,615.01	-
Direct Financial Assistance to Economically Distressed Residents	150,000.00	2,700.00	64,154.37	12,277.94	-	70,867.69
TOTAL	1,200,000.00	2,700.00	302,563.02	69,199.73	183,420.01	642,117.24
FIRE & EMERGENCY SERVICES						
Replacement of Ambulance 707	300,000.00				300,000.00	-
Life Safety Equipment and Ambulance Stretcher & Load System	55,000.00					55,000.00
Extrication Equipment	60,000.00		50,602.00			9,398.00
Quint Fire Apparatus	258,750.00				-	258,750.00
TOTAL	673,750.00	-	50,602.00	-	300,000.00	323,148.00
GENERAL						
Priority Road & Drainage Projects	555,000.00		186,735.00	2,295.00	9,420.00	356,550.00
TOTAL	555,000.00	-	186,735.00	2,295.00	9,420.00	356,550.00
TOTAL	5,068,250.00	6,906.11	1,418,918.57	224,368.07	875,045.04	2,543,012.21

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

	<u>2024</u>	<u>2023</u>
Assets		
Cash & Cash Equivalents	\$ 537,486	476,882
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>537,486</u>	<u>476,882</u>
Liabilities		
Accrued Payroll	-	-
Accounts Payable	4,015	-
Due to Mansfield	<u>-</u>	<u>-</u>
Total Liabilities	<u>4,015</u>	<u>-</u>
Fund Balance		
Contributed Capital	51,440	51,440
Unreserved	<u>482,031</u>	<u>425,442</u>
Total Fund Balance	<u>533,471</u>	<u>476,882</u>
Total Liabilities and Fund Balance	<u>\$ 537,486</u>	<u>\$ 476,882</u>

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

	<u>Actual 2014/15</u>	<u>Actual 2015/16</u>	<u>Actual 2016/17</u>	<u>Actual 2017/18</u>	<u>Actual 2018/19</u>	<u>Actual 2019/20</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Budget 2023/24</u>	<u>25% Actual Sept. 30</u>	<u>Percent of Adopted Budget</u>
Revenues												
Intergovernmental												
Mansfield General Fund/CNR	\$ 125,000	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 175,000	\$ 43,750	25%
Uconn	125,000	125,000	125,000	132,000	132,000	150,000	150,000	150,000	160,000	175,000	175,000	100%
Event Fees				20,000	-	-						
Charges for Services	-	-	-	22,000	22,000	33,000	40,000	40,000	40,000	40,000	10,000	25%
Membership Fees	15,490	19,645	16,673	18,115	16,110	11,910	15,515	16,200	15,305	13,000	1,275	10%
Total Revenues	<u>265,490</u>	<u>269,645</u>	<u>266,673</u>	<u>324,115</u>	<u>302,110</u>	<u>344,910</u>	<u>355,515</u>	<u># 356,200</u>	<u># 375,305</u>	<u>403,000</u>	<u>230,025</u>	<u>57%</u>
Operating Expenditures												
Town Square Contribution	-	-	-	-	-	-	-	-	-	-	-	-
Salaries and Benefits	196,111	209,272	214,666	232,268	233,574	265,156	285,673	286,437	288,958	332,630	69,402	21%
Professional & Technical	15,909	21,969	28,845	22,280	21,175	12,480	28,634	41,310	21,495	17,110	3,018	18%
Office Rental	12,660	13,230	13,200	13,464	13,464	13,728	13,728	14,004	14,004	14,680	3,669	25%
Insurance	3,780	3,900	4,017	4,031	736	3,827	2,904	3,899	4,208	4,530	4,313	95%
Purchased Services	9,625	11,505	9,714	14,315	12,276	10,198	13,174	14,809	13,905	29,840	3,534	12%
Supplies & Services	644	1,280	1,277	679	640	573	816	631	753	5,350	64	1%
Contingency	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	<u>238,730</u>	<u>261,156</u>	<u>271,719</u>	<u>287,037</u>	<u>281,865</u>	<u>305,962</u>	<u>344,929</u>	<u># 361,090</u>	<u># 343,323</u>	<u>404,140</u>	<u>83,999</u>	<u>21%</u>
Operating Income/(Loss)	26,760	8,489	(5,046)	37,078	20,245	38,948	10,586	(4,890)	31,982	(1,140)	146,026	
Fund Balance, July 1	<u>223,294</u>	<u>250,054</u>	<u>258,543</u>	<u>253,497</u>	<u>290,575</u>	<u>310,820</u>	<u>349,768</u>	<u>360,353</u>	<u>355,464</u>	<u>387,445</u>	<u>387,445</u>	
Fund Balance, End of Period	<u>\$ 250,054</u>	<u>\$ 258,543</u>	<u>\$ 253,497</u>	<u>\$ 290,575</u>	<u>\$ 310,820</u>	<u>\$ 349,768</u>	<u>\$ 360,353</u>	<u>\$ 355,464</u>	<u>\$ 387,445</u>	<u>\$ 386,305</u>	<u>\$ 533,471</u>	
Contribution Recap												
Mansfield	\$ 125,000	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 175,000	\$ 43,750	
UConn	125,000	125,000	125,000	132,000	132,000	150,000	150,000	150,000	160,000	175,000	175,000	
Total Contributions	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 264,000</u>	<u>\$ 264,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 320,000</u>	<u>\$ 350,000</u>	<u>\$ 218,750</u>	

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

	<u>Intermodal Center 2024</u>	<u>WRTD 2024</u>	<u>Total 2024</u>
Assets			
Cash and Cash Equivalents	\$ 177,582	\$ 75,645	\$ 253,227
Accounts Receivable	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>177,582</u>	<u>75,645</u>	<u>253,227</u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>-</u>	<u>34,870</u>	<u>34,870</u>
Total Liabilities	<u>-</u>	<u>34,870</u>	<u>34,870</u>
Fund Balance	<u>177,581</u>	<u>40,776</u>	<u>218,357</u>
Total Liabilities and Fund Balance	<u>\$ 177,581</u>	<u>\$ 75,646</u>	<u>\$ 253,227</u>

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

	Intermodal Center 2024	WRTD 2024	Total 2024
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Rental Income	\$ 3,669	\$ -	\$ 3,669
Total Revenues	<u>3,669</u>	<u>-</u>	<u>3,669</u>
Expenditures			
Salaries & Benefits	-	-	-
Professional & Technical Services	-	-	-
Other Purchased Services	-	-	-
Office Supplies	-	-	-
Energy	-	-	-
Other General Expense	600	-	600
WRTD - Dial-A-Ride	-	10,512	10,512
WRTD - Windham Reg Transit District	-	19,110	19,110
WRTD - Pre-Paid Fare	-	32	32
WRTD - Disable Transport	-	5,217	5,217
Total Expenditures	<u>600</u>	<u>34,870</u>	<u>35,470</u>
Operating Transfers			
Transfer In - General Fund	<u>1,250</u>	<u>36,250</u>	<u>37,500</u>
Total Operating Transfers	<u>1,250</u>	<u>36,250</u>	<u>37,500</u>
Excess (Deficiency) of Revenues	4,319	1,380	5,699
Fund Balance, July 1	<u>173,262</u>	<u>39,396</u>	<u>212,658</u>
Fund Balance plus Cont. Capital, Sept 30	<u>\$ 177,581</u>	<u>\$ 40,776</u>	<u>\$ 218,357</u>

**Town of Mansfield
Cemetery Fund
Balance Sheet
September 30, 2023**
(with comparative totals for September 30, 2022)

	<u>2024</u>		<u>2023</u>
Assets			
Cash and Cash Equivalents	\$ 77,673	\$	95,603
Investments	<u>206,570</u>		<u>200,072</u>
Total Assets	<u><u>284,243</u></u>		<u><u>295,675</u></u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>5,915</u>		<u>-</u>
Total Liabilities	<u>5,915</u>		<u>-</u>
Fund Balance			
Reserve for Perpetual Care	250,000		250,000
Reserve for Non-Expendable Trust	1,200		1,200
Unreserved	<u>27,129</u>		<u>44,475</u>
Total Fund Balance	<u>278,329</u>		<u>295,675</u>
Total Liabilities and Fund Balance	<u><u>\$ 284,243</u></u>	<u>\$</u>	<u><u>295,675</u></u>

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

	Budget 2023/24	2024	Percent of Adopted Budget	2023
Revenues				
Dividend/Investment Income	\$ 6,000	\$ -	0%	\$ 1,465
State Grant	-			-
Unrealized Gain/Loss on Investments	-			(17,140)
Sale of Plots	<u>3,000</u>	<u>1,800</u>	<u>60%</u>	<u>5,375</u>
Total Revenues	<u>9,000</u>	<u>1,800</u>	<u>20%</u>	<u>(10,301)</u>
Operating Transfers				
Transfer from General Fund	<u>30,000</u>	<u>7,500</u>	<u>25%</u>	<u>6,625</u>
Total Operating Transfers	<u>30,000</u>	<u>7,500</u>	<u>25%</u>	<u>6,625</u>
Total Rev & Oper Transfers	<u>39,000</u>	<u>9,300</u>	<u>24%</u>	<u>(3,676)</u>
Expenditures				
Salaries	6,200	1,248	20%	1,462
Cemetery Maintenance	8,000	-	0%	-
Mowing Service	<u>28,000</u>	<u>12,115</u>	<u>43%</u>	<u>-</u>
Total Expenditures	<u>42,200</u>	<u>13,363</u>	<u>32%</u>	<u>1,462</u>
Excess (Deficiency) of Revenues	(3,200)	(4,063)		(5,138)
Fund Balance, July 1	<u>282,391</u>	<u>282,391</u>		<u>300,813</u>
Fund Balance, Sept 30	<u>\$ 279,191</u>	<u>\$ 278,329</u>		<u>\$ 295,675</u>

**TOWN OF MANSFIELD
INVESTMENT POOL
AS OF September 30, 2023**

	MARKET VALUE JUN 30, 2023	MARKET VALUE SEP 30, 2023	MARKET VALUE DEC 31, 2023	MARKET VALUE MAR 31, 2024	MARKET VALUE JUN 30, 2024	FISCAL 23/24 CHANGE IN VALUE	
<u>BOND FUNDS:</u>							
<u>T. ROWE PRICE</u>							
U.S. TREASURY LONG	89,570.06	78,884.79				(10,685.27)	-12%
<u>VANGUARD INVESTMENTS</u>							
GNMA FUND	117,000.26	112,908.16				(4,092.10)	-3%
TOTAL BOND FUNDS	206,570.32	191,792.95				(14,777.37)	
TOTAL INVESTMENTS	206,570.32	191,792.95				(14,777.37)	
	ok						(14,777.37)

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

	2024	2023
Current Assets		
Cash and Cash Equivalents	\$ 985,049	\$ 963,936
Accounts Receivable, net	2,860	2,273
Total Current Assets	987,909	966,209
Fixed Assets		
Land		
Buildings & Equipment	936,766	936,766
Less: Accumulated Depreciation	(695,354)	(649,912)
Total Fixed Assets	241,412	286,854
Total Assets	1,229,321	1,253,062
Liabilities and Retained Earnings		
Current Liabilities		
Accounts Payable	92,729	85,447
Accrued Compensated Absences	12,025	12,783
Deferred Revenue	-	-
Refundable Deposits	2,387	2,387
Accrued Payroll	-	-
Sales Tax Payable	3,706	3,487
Total Current Liabilities	110,848	104,105
Long-Term Liabilities		
Landfill Postclosure Costs	100,800	109,200
Total Long-Term Liabilities	100,800	109,200
Total Liabilities	211,648	213,305
Retained Earnings	1,017,673	1,039,758
Total Liabilities and Fund Balance	\$ 1,229,321	\$ 1,253,062

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

	Budget 2023/24	2024	Percent of Adopted Budget	2023
Revenues				
Garbage Collection Fees	\$ 1,492,500	\$ 342,853	23%	\$ 358,770
Transfer Station Fees	120,000	37,614	31%	33,055
Sale of Recyclables	5,000	2,474	49%	1,542
Scrap Metals	25,000	8,805	35%	8,926
Other Revenues	8,500	5,154	61%	3,789
Fee Waivers	4,000	403	10%	739
Total Revenues	1,655,000	397,304	24%	406,821
Expenditures				
Salaries & Benefits	300,190	69,986	23%	67,368
Contract Pickup	816,600	172,201	21%	111,720
Hauler's Tipping Fees	270,660	92,480	34%	37,635
Equipment Parts/Repair	1,500	393	26%	422
Mansfield Tipping Fees	56,760	18,260	32%	11,958
Supplies & Services	68,290	6,405	9%	11,581
Recycle Cost	40,990	11,200	27%	3,882
Hazardous Waste	29,000	-	0%	-
Depreciation Expense	45,440	11,360	25%	11,360
Energy	1,500	320	21%	293
Trucking Fee	3,000	-	0%	-
Total Expenditures	1,633,930	382,605	23%	256,219
Net Income (Loss)	21,070	14,699		150,602
Retained Earnings, July 1	1,002,975	1,002,975		889,156
Retained Earnings, Sept 30	\$ 1,024,045	\$ 1,017,673		\$ 1,039,758

Town of Mansfield
Sewer Operating Enterprise Fund
Balance Sheet
September 30, 2023
(with comparative totals for September 30, 2022)

	2024	2023
Current Assets		
Cash and Cash Equivalents	\$ (634,043)	\$ (481,509)
Accounts Receivable, net	3,545,392	3,707,434
Total Current Assets	2,911,349	3,225,925
Fixed Assets		
Buildings & Equipment	11,455,228	11,412,370
Less: Accumulated Depreciation	(1,723,491)	(1,535,263)
Total Fixed Assets	9,731,737	9,877,107
Total Assets	12,643,086	13,103,032
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	23,677	139,146
Total Liabilities	23,677	139,146
Fund Balance	12,619,409	12,963,886
Total Liabilities and Fund Balance	\$ 12,643,086	\$ 13,103,032

Town of Mansfield
Sewer Operating Enterprise Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
September 30, 2023
(with comparative totals for September 30, 2022)

	Budget 2023/24	2024	Percent of Adopted Budget	2023
Revenues				
Interest & Lien Fees	\$ 250	\$ 434	174%	\$ 271
Sewer Charges	583,800	96,329	17%	75,517
Sewer Assessments	206,518	-	0%	-
Total Revenues	790,568	96,763	12%	75,788
Expenditures				
Pump Station Maintenance	42,795	-	0%	-
Sewer Billing	404,800	-	0%	-
Purchased Services	15,160	2,117	14%	8,361
Debt Service Payment	236,250	57,188	24%	59,063
Windham Plant Upgrade	73,200	-	0%	-
Depreciation Expense	192,480	47,243	25%	47,989
Total Expenditures	964,685	106,548	11%	115,413
Net Income (Loss)	(174,117)	(9,785)		(39,625)
Retained Earnings, July 1	12,586,751	12,586,751		13,003,045
Retained Earnings, Sept 30	\$ 12,412,634	\$ 12,576,966		\$ 12,963,420

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

	<u>2024</u>	<u>2023</u>
Assets		
Cash and cash equivalents	\$ 3,819,581	\$ 4,727,727
Total Assets	<u>3,819,581</u>	<u>4,727,727</u>
Liabilities and Fund Equity		
Liabilities		
Accrued Medical Claims	772,280	592,000
Deferred Revenue	4,000	4,000
Accounts Payable	<u>2,750</u>	<u>446</u>
Total Liabilities	<u>779,030</u>	<u>596,446</u>
Fund Balance		
Fund Balance - Available	<u>3,040,551</u>	<u>4,131,281</u>
Total Fund Balance	<u>3,040,551</u>	<u>4,131,281</u>
Total Liabilities and Fund Balance	<u>\$ 3,819,581</u>	<u>\$ 4,727,727</u>

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

	Budget 2023/24	2024	Percent of Adopted Budget	2023
Revenues				
Premium Income	\$ 9,115,690	\$ 2,149,148	24%	\$ 2,007,220
Interest Income	40,000	37,288	93%	14,353
Other Income	-	43,176		-
Total Revenues	<u>9,155,690</u>	<u>2,229,613</u>	24%	<u>2,021,573</u>
Expenditures				
Medical claims	8,181,610	1,939,104	24%	1,841,555
Administrative expenses	360,910	95,353	26%	121,144
H.S.A Contributions	541,400	165,712	31%	121,117
Employee Wellness Program	27,190	524	0%	(221)
Payment in lieu of Insurance	160,400	87,167	54%	75,552
Payroll	145,110	34,427	24%	26,189
Medical Supplies	10,000	410	4%	2,193
Consultants	68,000	10,998	16%	15,340
Total Expenditures	<u>9,494,620</u>	<u>2,333,696</u>	25%	<u>2,202,868</u>
Excess (Deficiency) of Revenues	(338,930)	(104,083)		(181,295)
Fund Balance, July 1	<u>3,144,635</u>	<u>3,144,635</u>		<u>4,312,576</u>
Fund Balance plus Cont. Capital, Sept 30	<u>\$ 2,805,705</u>	<u>\$ 3,040,551</u>		<u>\$ 4,131,281</u>

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

MONTH	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	10 Yr. Average FY '15-'24	5 Yr. Average FY'20-'24
JULY	726,844	670,831	624,986	635,511	677,762	575,187	502,340	732,174	569,075	622,741	633,745	600,303
AUGUST	642,551	543,358	559,616	693,352	637,797	463,354	530,591	653,217	751,555	830,463	630,585	645,836
SEPTEMBER	807,550	585,211	526,981	580,713	448,658	368,849	619,654	710,554	660,473	598,755	590,740	591,657
OCTOBER	804,719	601,860	730,529	626,574	492,678	553,772	516,687	629,239	590,303		616,262	572,500
NOVEMBER	699,223	636,890	593,143	494,144	625,036	747,715	677,537	883,643	646,278		667,068	738,793
DECEMBER	962,302	591,806	818,113	706,518	552,194	748,345	701,516	753,094	684,752		724,293	721,927
JANUARY	204,233	662,815	634,365	560,142	491,801	453,346	372,145	450,816	505,281		481,660	445,397
FEBRUARY	916,556	672,054	495,084	581,428	445,958	505,938	312,376	423,500	677,811		558,967	479,906
MARCH	1,077,897	703,019	583,507	523,374	460,640	696,515	515,316	572,469	757,141		654,431	635,360
APRIL	703,022	768,447	484,549	525,605	501,553	294,909	479,421	434,756	638,740		536,778	461,957
MAY	509,140	566,735	457,160	554,640	647,507	295,561	692,937	821,163	696,683		582,392	626,586
JUNE	648,834	614,551	484,562	776,142	550,778	426,388	552,351	618,063	853,521		613,910	612,581
ANNUAL TOTAL	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	2,051,959	6,747,256	6,073,802
MONTHLY AVG	725,239	634,798	582,716	604,845	544,364	510,823	539,406	640,224	669,301	683,986	613,570	608,748
% OF INCREASE	29.0%	-12.5%	-8.2%	3.8%	-10.0%	-6.2%	5.6%	18.7%	4.5%	2.2%	2.70%	5.0%

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

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ 267,973	\$ 229,314
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u><u>267,973</u></u>	<u><u>229,314</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>66,064</u>	<u>-</u>
Total Liabilities	<u>66,064</u>	<u>-</u>
Retained Earnings	<u>201,909</u>	<u>229,314</u>
Total Liabilities and Fund Balance	<u><u>\$ 267,973</u></u>	<u><u>\$ 229,314</u></u>

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

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Revenues				
Premium Income	\$ 401,800	\$ 100,250	25%	\$ 118,950
CIRMA Equity Distribution	<u>-</u>	<u>-</u>		<u>-</u>
Total Revenues	<u>401,800</u>	<u>100,250</u>	25%	<u>118,950</u>
Expenditures				
Workers' Compensation Insurance	<u>465,000</u>	<u>176,172</u>	38%	<u>132,143</u>
Total Expenditures	<u>465,000</u>	<u>176,172</u>	38%	<u>132,143</u>
Net Income (Loss)	(63,200)	(75,922)		(13,193)
Retained Earnings, July 1	<u>321,878</u>	<u>277,831</u>		<u>242,507</u>
Retained Earnings, Sept 30	<u>\$ 258,678</u>	<u>\$ 201,909</u>		<u>\$ 229,314</u>

**Town of Mansfield
Management Services Fund
Balance Sheet**

September 30, 2023

(with comparative totals for September 30, 2022)

	2024	2023
Current Assets		
Cash and Cash Equivalents	\$ 1,011,042	\$ 1,119,777
Due From Region/Town	-	-
Accounts Receivable, net	-	-
Total Current Assets	1,011,042	1,119,777
Fixed Assets		
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	(2,036,250)	(2,077,784)
Total Fixed Assets	1,257,688	1,260,437
Total Assets	\$ 2,268,730	\$ 2,380,214
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	77,237	17,466
Accrued Payroll	-	-
Due to Internal Service Fund	-	-
Total Liabilities	77,237	17,466
Equity		
Contributed Capital	146,000	146,000
Retained Earnings	2,045,493	2,216,747
Total Equity	2,191,493	2,362,747
Total Liabilities and Fund Balance	\$ 2,268,730	\$ 2,380,214

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

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Revenues				
Copier Service Fees	\$ 180,500	\$ 45,486	25.2%	\$ 44,667
Communication Service Fees	215,690	54,012	25.0%	53,950
Energy Service Fees	1,372,000	377,372	27.5%	343,640
Postage Fees	45,000	10,905	24.2%	10,953
Shared Finance Fees	1,079,090	271,946	25.2%	261,491
Shared Info. Technology Fees	765,650	191,982	25.1%	192,906
Rent Telecom Towers	270,230	76,378	28.3%	60,405
Gain or Loss on Sale of Assets	-	-		-
Other	-	-		-
	<u>3,928,160</u>	<u>1,028,081</u>		<u>968,012</u>
Expenditures				
Salaries & Benefits	1,730,000	388,451	22.5%	372,363
Repairs & Maintenance	74,700	1,586	2.1%	1,935
Professional & Technical	216,376	35,666	16.5%	28,364
System Support	176,120	135,594	77.0%	94,380
Copier Maintenance Fees	120,000	79,734	66.4%	28,394
Communication Equipment	28,008	3,737	13.3%	-
Supplies and Software Licensing	304,790	133,565	43.8%	115,316
Equipment	34,156	1,733	5.1%	16,150
Energy	1,504,650	308,015	20.5%	244,175
Postage	41,100	119	0.3%	17,282
Miscellaneous	16,000	(47,002)	-293.8%	1,250
Transfer to Capital	48,000	48,000	100.0%	48,000
	<u>4,293,900</u>	<u>1,089,199</u>	25.4%	<u>967,608</u>
Sub-Total Expenditures				
Depreciation	139,090	33,941	24.4%	35,092
Equipment Capitalized	-	-		-
	<u>4,432,990</u>	<u>1,123,140</u>	25.3%	<u>1,002,700</u>
Total Expenditures				
Net Income (Loss)	(504,830)	(95,059)		(34,688)
Retained Earnings, July 1	<u>2,286,553</u>	<u>2,286,552</u>		<u>2,397,436</u>
Retained Earnings, Sept 30	<u>\$ 1,781,723</u>	<u>\$ 2,191,493</u>		<u>\$ 2,362,748</u>

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

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ 773,880	\$ 873,759
Accounts Receivable	<u>-</u>	<u>377</u>
Total Assets	<u><u>773,880</u></u>	<u><u>874,136</u></u>
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>7,439</u>
Total Liabilities	<u>-</u>	<u>7,439</u>
Fund Balance	<u>773,880</u>	<u>866,698</u>
Total Liabilities and Fund Balance	<u><u>\$ 773,880</u></u>	<u><u>\$ 874,136</u></u>

Eastern Highlands Health District
General Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
September 30, 2023
(with comparative totals for September 30, 2022)

	Adopted	Amended	Percent of		
	Budget	Budget	2024	Adopted	2023
	2023/24	2023/24		Budget	
Revenues					
Member Town Contributions	\$ 463,210	\$ 463,210	\$ 115,798	25.0%	\$ 116,156
State Grants	207,210	207,210	207,210	100.0%	206,500
Septic Permits	47,880	47,880	15,995	33.4%	18,295
Well Permits	12,090	12,090	4,250	35.2%	4,250
Soil Testing Service	43,050	43,050	11,860	27.5%	10,800
Food Protection Service	83,500	83,500	4,703	5.6%	5,022
B100a Reviews	20,710	20,710	8,090	39.1%	7,240
Septic Plan Reviews	30,280	30,280	9,260	30.6%	10,695
Other Health Services	4,700	4,700	568	12.1%	695
Cosm Insp	5,500	5,500	150	2.7%	4,250
Vaccine Adm	8,500	8,500	-	0.0%	-
Appropriation of Fund Balance	49,944	65,319	-	0.0%	-
Total Revenues	976,574	991,949	377,883	38.7%	383,904
Expenditures					
Salaries & Wages	666,723	680,693	137,799	20.7%	135,015
Grant Deductions	(63,088)	(63,088)	(23,581)	37.4%	(29,591)
Benefits	237,875	239,280	60,696	25.5%	55,621
Miscellaneous Benefits	14,130	14,130	1,021	7.2%	3,165
Insurance	15,050	15,050	8,124	54.0%	6,735
Professional & Technical Services	21,845	21,845	7,500	34.3%	6,997
Vehicle Repairs & Maintenance	2,500	2,500	1,330	53.2%	451
Health Reg*Admin Overhead	33,890	33,890	8,473	25.0%	7,830
Other Purchased Services	31,049	31,049	1,638	5.3%	3,115
Other Supplies	10,000	10,000	810	8.1%	1,152
Equipment - Minor	3,600	3,600	1,977	54.9%	2,026
Total Expenditures	973,574	988,949	205,786	21.1%	192,515
Operating Transfers					
Transfer to CNR Fund	3,000	3,000	-	0.0%	-
Total Exp & Oper Trans	976,574	991,949	205,786	21.1%	192,515
Excess (Deficiency) of Revenues	-	-	172,097		191,389
Fund Balance, July 1	601,782	601,782	601,782		675,309
Fund Balance plus Cont. Capital, Sept.30	\$ 601,782	\$ 601,782	\$ 773,880		\$ 866,698

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

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ <u>216,445</u>	\$ <u>106,230</u>
Total Assets	<u><u>216,445</u></u>	<u><u>106,230</u></u>
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>216,445</u>	<u>106,230</u>
Total Liabilities and Fund Balance	\$ <u><u>216,445</u></u>	\$ <u><u>106,230</u></u>

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

	2024	2023
Revenues		
General Fund	\$ -	\$ -
Total Revenues	-	-
Operating Transfers		
General Fund	-	-
Total Operating Transfers	-	-
Total Rev & Oper Trans	-	-
Expenditures		
Professional & Technical Services	-	-
Vehicles	-	23,882
Office Equipment	-	-
Total Expenditures	-	23,882
Excess (Deficiency) of Revenues	-	(23,882)
Fund Balance, July 1	216,445	130,112
Fund Balance plus Cont. Capital, Sept.30	\$ 216,445	\$ 106,230

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

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ <u>5,963,237</u>	\$ <u>12,617,477</u>
Total Assets	<u><u>5,963,237</u></u>	<u><u>12,617,477</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>4,523,065</u>	<u>11,641,425</u>
Total Liabilities	<u>4,523,065</u>	<u>11,641,425</u>
Fund Balance	<u>1,440,172</u>	<u>976,053</u>
Total Liabilities and Fund Balance	\$ <u><u>5,963,237</u></u>	\$ <u><u>12,617,477</u></u>

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

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Operating Transfers				
General Fund	\$ 1,600,000	\$ 400,000	25%	\$ 340,348
Premium Income	-	-	0%	-
Sewer Operating Fund	<u>228,750</u>	<u>57,188</u>	25%	<u>59,063</u>
Total Operating Transfers	<u>1,828,750</u>	<u>457,188</u>	25%	<u>399,410</u>
Total Rev & Oper Trans	<u>1,828,750</u>	<u>457,188</u>	25%	<u>399,410</u>
Expenditures				
Principal Payments	1,185,000	-	0%	-
Issuance Costs	-	1,500	0%	758
Interest Payments	<u>1,033,892</u>	<u>109,450</u>	11%	<u>122,700</u>
Total Expenditures	<u>2,218,892</u>	<u>110,950</u>	5%	<u>123,458</u>
Excess (Deficiency) of Revenues	(390,142)	346,238		275,953
Fund Balance, July 1	<u>1,093,934</u>	<u>1,093,934</u>		<u>700,100</u>
Fund Balance plus Cont. Capital, Sept 30	<u><u>703,792</u></u>	<u><u>\$ 1,440,171</u></u>		<u><u>\$ 976,053</u></u>

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

	21/22 Actual	22/23 Actual	23/24 Proposed	24/25 Projected	25/26 Projected
Revenues:					
Bond Premium	\$ 541,293	\$ 736,796			
Interest on Unspent Balance					
Total Revenues	541,293	736,796	-	-	-
Operating Transfers In - General Fund	730,000	2,761,390	1,600,000	1,800,000	2,000,000
Operating Transfers In - Board of Education					
Operating Transfers In - Sewer Oper Fund	243,750	236,250	228,750	221,250	213,750
Total Revenues and Operating Transfers In	1,515,043	3,734,436	1,828,750	2,021,250	2,213,750
Expenditures:					
Interest - Notes		401,207	179,301		
Principal Retirement - GOB 2011 & 2019	585,000	585,000	1,535,000	1,535,000	1,515,000
Interest - GOB 2011 & 2019	270,525	887,811	1,181,643	1,107,975	1,033,425
Issuance Costs (Notes & Bonds)	90,164	66,584			
Total Expenditures	945,689	1,940,602	2,895,944	2,642,975	2,548,425
Revenues and Other Financing Sources Over/(Under) Expend	569,354	1,793,834	#####	(621,725)	(334,675)
Fund Balance, July 1	130,746	700,100	2,493,934	1,426,740	805,015
Fund Balance, June 30	\$ 700,100	\$ 2,493,934	#####	\$ 805,015	\$ 470,340

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

	26/27 Projected	27/28 Projected	28/29 Projected	29/30 Projected	30/31 Projected
Revenues:					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	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	209,250	204,750	200,250	195,750	191,250
Total Revenues and Operating Transfers In	2,209,250	2,154,750	2,100,250	2,095,750	2,041,250
Expenditures:					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	1,365,000	1,365,000	1,470,000	1,470,000	1,470,000
Interest - GOB 2011 & 2019	966,975	906,025	827,575	761,475	695,375
Issuance Costs (Notes & Bonds)					
Total Expenditures	2,331,975	2,271,025	2,297,575	2,231,475	2,165,375
Revenues and Other Financing Sources Over/(Under) Expend	(122,725)	(116,275)	(197,325)	(135,725)	(124,125)
Fund Balance, July 1	470,340	347,615	231,340	34,015	(101,710)
Fund Balance, June 30	\$ 347,615	\$ 231,340	\$ 34,015	\$ (101,710)	\$ (225,835)

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

	31/32 Projected	32/33 Projected	33/34 Projected	34/35 Projected	35/36 Projected
Revenues:					
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
Operating Transfers In - Board of Education					
Operating Transfers In - Sewer Oper Fund	186,750	182,250	177,750	173,250	168,750
Total Revenues and Operating Transfers In	2,036,750	2,032,250	2,027,750	2,023,250	2,018,750
Expenditures:					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	1,520,000	1,570,000	1,570,000	1,595,000	1,595,000
Interest - GOB 2011 & 2019	636,775	576,175	458,075	454,475	394,375
Issuance Costs (Notes & Bonds)					
Total Expenditures	2,156,775	2,146,175	2,028,075	2,049,475	1,989,375
Revenues and Other Financing Sources Over/(Under) Expend	(120,025)	(113,925)	(325)	(26,225)	29,375
Fund Balance, July 1	(225,835)	(345,860)	(459,785)	(460,110)	(486,335)
Fund Balance, June 30	\$ (345,860)	\$ (459,785)	\$ (460,110)	\$ (486,335)	\$ (456,960)

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

	<u>36/37</u> <u>Projected</u>	<u>37/38</u> <u>Projected</u>	<u>38/39</u> <u>Projected</u>
Revenues:			
Bond Premium			
Interest on Unspent Balance			
Total Revenues	-	-	-
Operating Transfers In - General Fund	1,850,000	1,850,000	1,850,000
Operating Transfers In - Board of Education			
Operating Transfers In - Sewer Oper Fund	164,250	159,570	154,870
Total Revenues and Operating Transfers In	2,014,250	2,009,570	2,004,870
Expenditures:			
Interest - Notes			
Principal Retirement - GOB 2011 & 2019	1,620,000	1,620,000	1,620,000
Interest - GOB 2011 & 2019	334,275	272,713	211,150
Issuance Costs (Notes & Bonds)			
Total Expenditures	1,954,275	1,892,713	1,831,150
Revenues and Other Financing Sources Over/(Under) Expend	59,975	116,858	173,720
Fund Balance, July 1	(456,960)	(396,985)	(280,127)
Fund Balance, June 30	<u>\$ (396,985)</u>	<u>\$ (280,127)</u>	<u>\$ (106,407)</u>

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

	<u>Schools</u>	<u>Town</u>	<u>Total</u>
Balance at July 1, 2023	\$ 22,955,000	\$ 5,580,000	\$ 28,535,000
Issued During Period	-	-	-
Retired During Period	-	-	-
Balance at June 30, 2024	<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	\$ 28,535,000	\$ 4,495,000	\$ -	\$ 33,030,000
Debt Issued	-	-	-	-
Debt Retired	-	-	-	-
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 & 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 Bo	15,000,000	5/15	11/15	15,000,000		15,000,000
2023 School General Purpose Obligation Bo	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 September 30, 2023**

	Original Amount	Balance 09/30/23
Schools:		
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
Town:		
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
September 30, 2023**

Health Insurance Fund

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 09/30/23
State Treasurer	\$ 2,809,100	5.30%	Various	Various	\$
Total Accrued Interest @ 09/30/23					\$
Interest Received 7/1/23 - 09/30/23					<u>37,288</u>
Total Interest, Health Insurance Fund @ 09/30/23					<u><u>37,288</u></u>

All Other Funds

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 09/30/23
State Treasurer	\$ 62,303,989	5.30%	Various	Various	\$
Total Accrued Interest @ 09/30/23					\$
Interest Received 7/1/23 - 09/30/23					<u>696,328</u>
Total Interest, General Fund @ 09/30/23					<u><u>696,328</u></u>

Town of Mansfield
Memo

DATE: October 8, 2023
 To: Ryan Aylesworth, Town Manager
 Amanda Backhaus, Director of Finance
 From: Jerl Casey, Collector of Revenue
 Subject: Amounts and % of Collections for 07/01/2023 to 09/30/2023 comparable to 07/01/2022 to 09/30/2022 and 07/01/2021 to 09/30/2021

	GRAND LIST 2022	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 9/30/2023	% OPEN
RE	26,984,359.07	3,299.49	26,987,658.56	(14,310,117.98)	53%	12,677,540.58	47%
STORRS CENTER RE	3,794,578.07		3,794,578.07	(1,914,770.27)	50%	1,879,807.80	50%
PER	3,018,650.10	(12,192.28)	3,006,457.82	(1,807,390.45)	60%	1,199,067.37	40%
STORRS CENTER PP	105,760.83	(2,793.30)	102,967.53	(55,502.58)	54%	47,464.95	46%
MV	3,501,917.18	(53,162.34)	3,448,754.84	(3,013,196.10)	87%	435,558.74	13%
DUE	37,405,265.25	(64,848.43)	37,340,416.82	(21,100,977.38)	57%	16,239,439.44	43%
MVS							
TOTAL							

PRIOR YEARS COLLECTION

July 1, 2023 to June 30 2024

Suspense Collections	2,326.69	Suspense Interest Less Fees	3,839.31
Prior Years Taxes	100,465.45	Interest and Lien Fees	79,371.33
	<u>\$ 102,792.14</u>		<u>\$ 83,210.64</u>

	GRAND LIST 2021	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 9/30/2022	% OPEN
RE	26,118,252.80	11,351.54	26,129,604.34	(13,893,819.33)	53%	12,235,785.01	47%
STORRS CENTER RE	3,608,277.60		3,608,277.60	(1,831,677.91)	51%	1,776,599.69	49%
PER	2,987,304.46	(10,829.54)	2,976,474.92	(1,710,073.05)	57%	1,266,401.87	43%
STORRS CENTER PP	106,600.38	(1,731.06)	104,869.32	(51,227.27)	49%	53,642.05	51%
MV	3,231,690.62	(64,914.25)	3,166,776.37	(2,783,272.11)	88%	383,504.26	12%
DUE	36,052,125.86	(66,123.31)	35,986,002.55	(20,270,069.67)	56%	15,715,932.88	44%
MVS							
TOTAL							

PRIOR YEARS COLLECTION

July 1, 2022 to June 30 2023

Suspense Collections	1,583.29	Suspense Interest Less Fees	\$ 1,584.24
Prior Years Taxes	97,064.80	Interest and Lien Fees	62,635.86
	<u>\$ 98,648.09</u>		<u>\$ 64,220.10</u>

	GRAND LIST 2020	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 9/30/2021	% OPEN
RE	26,723,194.15	3,329.19	26,726,523.34	(13,544,829.39)	51%	13,181,693.95	49%
STORRS CENTER RE	3,787,332.12		3,787,332.12	(1,942,240.02)	51%	1,845,092.10	49%
PER	2,904,154.89	(3,993.13)	2,900,161.76	(1,595,455.94)	55%	1,304,705.82	45%
STORRS CENTER PP	107,477.36	(14.12)	107,463.24	(60,104.16)	56%	47,359.08	44%
MV	2,670,719.23	(26,871.58)	2,643,847.65	(2,123,220.53)	80%	520,627.12	20%
DUE	36,192,877.75	(27,549.64)	36,165,328.11	(19,265,850.04)	53%	16,899,478.07	47%
MVS							
TOTAL							

PRIOR YEARS COLLECTION

July 1, 2021 to June 30 2022

Suspense Collections	1,154.90	Suspense Interest Less Fees	1,263.76
Prior Years Taxes	64,263.67	Interest and Lien Fees	52,551.80
	<u>65,418.57</u>		<u>53,815.56</u>

Notes: Tax collections are slightly up from last year and on pace to be close to 99% for the year
 Interest payments are a little higher than usual due to some larger taxes being paid late
 Suspense is also slightly up because a taxpayer moved back to CT and needed to pay some really old car tax bills

270 Fund Analysis

9/30/2023

	Balance			Balance
Activity	7/1/2023	Revenues	Expenditures	9/30/2023
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	23,645.72	9,164.00	(880.86)	31,928.86
Property Revaluation	310,583.18	6,250.00		316,833.18
Neuter Assist/Education Fund	1,326.21	20.00		1,346.21
Animal Shelter Donations	887.62			887.62
Mansfield Fire Donations	8,487.92	905.00		9,392.92
Ambulance Services	0.09	118,350.95	(36,022.36)	82,328.68
FM Global Fire Prevention Grant	24.81			24.81
Corona Virus Relief PT 2	3,185.86			3,185.86
Permitting/Enforcement Software	73,172.58	8,115.75	(6,266.88)	75,021.45
Maintenance-Sale of property	4,268.50			4,268.50
Police Donations	100.00			100.00
Town Square Activities	21,705.69	178.25	(3,688.10)	18,195.84
Downtown Partnership	6,410.14			6,410.14
MDP - Festival on the Green	29,614.48	6,425.00	(10,553.98)	25,485.50
Holiday DUI Enforcement	(2,392.38)	7,351.63	(0.02)	4,959.23
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	10,276.00	1,021.84	(1,019.23)	10,278.61
Town Square Concert Series	6,586.88		(7,829.00)	(1,242.12)
Paterson Square Events	106.61		(607.04)	(500.43)
Beautification Committee	420.65			420.65
Mansfield Bike Tour	8,775.85		(43.75)	8,732.10
Elderly Disabled Responsive Transp	3,274.12	27,030.00	(6,896.73)	23,407.39
Nature's Medicine	65,082.49		(287.94)	64,794.55
ACHIEVE	406.47			406.47
Mansfield Holiday Fund - Key Bank	550.00			550.00
Children's Grief Group	695.43			695.43
Holiday Fund	69,860.57			69,860.57
Camperships	11,701.93		(9,825.50)	1,876.43
Rec. Program Scholarship Fund	8,050.82	43.30		8,094.12
Local Prevention Council Grant-SERAC	828.03			828.03
SERAC-Mini Opiod Grant PT2 19/20	(0.00)			(0.00)
General Services - Special Needs	-	2,660.00	(13,806.93)	(11,146.93)
Senior Programs	9,683.16	16,134.40	(11,919.72)	13,897.84
TVCCA Senior Nutrition	20.00			20.00
Senior Ctr Veteran's Day	7.52			7.52
Senior Ctr - Herrmann Trust	200.47			200.47
Senior Newsletter	67.96	264.00		331.96
Senior Center Café & Library	5,886.50	178.51	(761.81)	5,303.20
Youth Services Prog-MASP/SERAC Donation	6,136.42	204.00		6,340.42
2020 Farm Viability Grant - HS	7,331.76		(620.85)	6,710.91
Friends of Library	13,412.61	8,000.00	(288.41)	21,124.20
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	8,957.63	150.00		9,107.63
Library Connection Technology Grant	3,555.06			3,555.06
IMLS ARPA 2021-2022	-			-
Community Center - Teen Center	14.34			14.34
Land Protection Program	12,013.26	908.00		12,921.26

270 Fund Analysis

9/30/2023

	Balance			Balance
Activity	7/1/2023	Revenues	Expenditures	9/30/2023
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	5,826.13		(1,369.34)	4,456.79
Oak Grove School	8,672.86			8,672.86
CT Writing Project	464.98			464.98
Enriching Student Achievement	95,859.00			95,859.00
Goodwin Donations	995.27			995.27
Southeast School Donations	142.73			142.73
Mohegan Tribe Grant MMS	1,170.25			1,170.25
Special Education Grants/Tuition	775,447.44	22,766.98	(741.72)	797,472.70
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	9,886.54			9,886.54
Dorothy C. Goodwin Program	554.90			554.90
School Use Fund (62609)	9,841.16			9,841.16
Town Square	11,300.73	500.00	(1,299.01)	10,501.72
Recycle CT Foundation Grant	6.19			6.19
MLK Mural Project	0.04			0.04
Ossen Foundation Farm Grant	22.85			22.85
Superintendent Retirement Party	-			-
OthOper-CLICK Grant	(594.70)	938.80	(344.10)	-
USDA Local Food for S	-	-	(4,037.95)	(4,037.95)
OthOP National Opiod Settlement	29,461.17	5,099.76		34,560.93
	1,859,744.73	242,660.17	(119,111.23)	1,983,293.67

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

	July 1, Beg. Balance	Revenues	Usage	June 30, Ending Bal.	Net Actual (Usage)/Incr.
FY 2023/24 (Proposed)	\$ 775,447	\$ 241,086	\$ (31,277)	\$1,016,533	\$ 209,809
FY 2022/23	653,907	127,567	(6,027)	775,447	121,540
FY 2021/22	546,064	113,518	(5,675)	653,907	107,843
FY 2020/21	507,736	41,506	(3,178)	546,064	38,328
FY 2019/20	471,232	41,983	(5,479)	507,736	36,504
FY 2018/19	291,444	191,836	(12,048)	471,232	179,788
FY 2017/18	299,123	97,321	(105,000)	291,444	(7,679)
FY 2016/17	361,936	76,187	(139,000)	299,123	(62,813)
FY 2015/16	295,591	184,345	(118,000)	361,936	66,345
FY 2014/15	506,406	257,185	(468,000)	295,591	(210,815)
FY 2013/14	467,929	271,477	(233,000)	506,406	38,477
FY 2012/13	573,063	257,693	(362,827)	467,929	(105,134)

Mansfield Board of Education
Special Education Trending Analysis
As of September 30, 2023

	Actual 2021/22	Actual 2022/23	Budget 2023/24	Year to Date 2023/24
Gross Revenues:				
State Agency & Excess Cost Grant	\$ 83,978	\$ 72,552	\$ 156,530	\$ -
Medicaid Reimbursement	25,918	55,016	80,935	22,767
Title VIB Deduction	128,979	137,099		
Tuition			3,622	-
Total Revenues	<u>238,875</u>	<u>264,667</u>	<u>241,087</u>	<u>22,767</u>
Gross Expenditures:				
Outplacement Tuition	\$ 411,198	\$ 396,531	271,000	44,470
Transportation Costs	135,271	87,642	114,940	8,330
Other/Consulting	847,491	843,972	905,800	122,025
Instruction	1,856,759	1,928,193	1,856,880	222,476
Administration	322,242	357,527	364,200	91,871
Total Expenditures	<u>3,572,961</u>	<u>3,613,865</u>	<u>3,512,820</u>	<u>489,172</u>
Actual Net Income/(Cost)	<u>\$ (3,334,086)</u>	<u>\$ (3,349,198)</u>	<u>\$ (3,271,733)</u>	<u>\$ (466,405)</u>
Adopted Budget:				
Outplacement Tuition	257,000	397,000	271,000	271,000
Transportation Costs	70,000	120,000	114,940	114,940
Other/Consulting	921,490	849,050	905,800	905,800
Instruction	1,601,180	1,837,530	1,856,880	1,856,880
Administration	317,100	339,120	364,200	364,200
Net Budgeted Expenditures	<u>3,166,770</u>	<u>3,542,700</u>	<u>3,512,820</u>	<u>3,512,820</u>
Net Excess/(Shortage)	\$ (167,316)	\$ 193,502	\$ 241,087	\$ 3,046,415
Budgetary Increase				

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
FOR 2024 03						
1005 Town General Fund						
4101 Legislative						
49999 Approp. of Fund Balance	-300,000	0	-300,000	.00	-300,000.00	.0%
TOTAL Legislative	-300,000	0	-300,000	.00	-300,000.00	.0%
4123 Accounting & Disbursements						
43351 Pilot - State Property	-10,576,950	0	-10,576,950	-11,211,561.17	634,611.17	106.0%
43352 Pilot - Select Payment	-3,291,730	0	-3,291,730	.00	-3,291,730.00	.0%
43361 Pilot - Senior Housing	0	0	0	21,852.00	-21,852.00	100.0%
43396 Pilot - Holinko Estates	0	0	0	7,525.00	-7,525.00	100.0%
46101 Interest Income	-825,000	0	-825,000	-696,327.84	-128,672.16	84.4%
48817 Telecom Services Payment	-25,000	0	-25,000	.00	-25,000.00	.0%
48827 Gain or Loss on Sale of Inves	0	0	0	96.00	-96.00	100.0%
48890 Other	-2,500	0	-2,500	10.00	-2,510.00	-.4%
TOTAL Accounting & Disbursements	-14,721,180	0	-14,721,180	-11,878,406.01	-2,842,773.99	80.7%
4125 Animal Control						
44222 Redemption/Release Fees	-2,760	0	-2,760	-308.00	-2,452.00	11.2%
44223 Boarding/Quarantine Fees	0	0	0	-2,310.00	2,310.00	100.0%
44525 Animal Adoption Fees	-410	0	-410	-175.00	-235.00	42.7%
48824 Sale of Supplies	0	0	0	-3.00	3.00	100.0%
TOTAL Animal Control	-3,170	0	-3,170	-2,796.00	-374.00	88.2%
4131 Property Assessment						
43369 Veterans Reimb	-3,450	0	-3,450	.00	-3,450.00	.0%
44106 Copies of Records	-40	0	-40	.00	-40.00	.0%
TOTAL Property Assessment	-3,490	0	-3,490	.00	-3,490.00	.0%

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2024 03						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
4135 Revenue Collections						
41901 Current Year Levy	-36,990,945	0	-36,990,945	-21,098,999.05	-15,891,945.95	57.0%
41902 Prior Year Levy	-255,500	0	-255,500	-100,481.83	-155,018.17	39.3%
41903 Interest & Lien Fees	-197,300	0	-197,300	-79,364.96	-117,935.04	40.2%
41904 Motor Vehicle Supplement	-390,000	0	-390,000	.00	-390,000.00	.0%
41905 Susp. Coll. Taxes - Trnsc.	-6,190	0	-6,190	-2,326.69	-3,863.31	37.6%
41906 Susp. Coll. Int. - Trnsc.	-6,965	0	-6,965	-3,839.31	-3,125.69	55.1%
41909 Collection Fees	-15,000	0	-15,000	.00	-15,000.00	.0%
43152 Payment in Lieu of Taxes	-4,700	0	-4,700	.00	-4,700.00	.0%
43362 Disability Exempt Reimb	-1,000	0	-1,000	.00	-1,000.00	.0%
43394 Judicial Revenue Distribution	-1,735	0	-1,735	-2,175.00	440.00	125.4%
44106 Copies of Records	-20	0	-20	-10.00	-10.00	50.0%
TOTAL Revenue Collections	-37,869,355	0	-37,869,355	-21,287,196.84	-16,582,158.16	56.2%
4143 Information Technology						
49928 School Cafeteria	-2,550	0	-2,550	-637.50	-1,912.50	25.0%
TOTAL Information Technology	-2,550	0	-2,550	-637.50	-1,912.50	25.0%
4147 Town Clerk						
41204 Conveyance Tax	-220,000	0	-220,000	-37,838.38	-182,161.62	17.2%
42241 Sport Licenses	-40	0	-40	-5.00	-35.00	12.5%
42261 Dog Licenses	-7,900	0	-7,900	-5,071.75	-2,828.25	64.2%
42271 Misc Licenses & Permits	-2,500	0	-2,500	-550.00	-1,950.00	22.0%
44102 Recording	-65,000	0	-65,000	-10,946.00	-54,054.00	16.8%
44106 Copies of Records	-10,100	0	-10,100	-2,270.75	-7,829.25	22.5%
44501 Vital Statistics	-12,000	0	-12,000	-3,138.00	-8,862.00	26.2%
TOTAL Town Clerk	-317,540	0	-317,540	-59,819.88	-257,720.12	18.8%
4153 Planning & Development						

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2024 03						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
42210 Subdivision Permits	-150	0	-150	-135.00	-15.00	90.0%
42211 Zoning/Special Permits	-20,000	0	-20,000	-26,495.25	6,495.25	132.5%
42212 ZBA Applications	-400	0	-400	.00	-400.00	.0%
42214 IWA Permits	-2,500	0	-2,500	-2,585.00	85.00	103.4%
42231 Adm Cost Reimb-Permits	-200	0	-200	-90.00	-110.00	45.0%
44103 Zoning Regulations	-100	0	-100	.00	-100.00	.0%
45723 Citations And Fines	0	0	0	-150.00	150.00	100.0%
48895 Consultant Fees Reimbursement	-50,000	0	-50,000	-26,481.00	-23,519.00	53.0%
TOTAL Planning & Development	-73,350	0	-73,350	-55,936.25	-17,413.75	76.3%
4201 Police Services						
43354 Circuit Court - State Tickets	-500	0	-500	.00	-500.00	.0%
44201 Police Service	-44,200	0	-44,200	-24,242.00	-19,958.00	54.8%
45705 Town Prk Fines-Storrs Center	-8,000	0	-8,000	-7,301.50	-698.50	91.3%
45713 Nuisance Ordinance	-15,000	0	-15,000	.00	-15,000.00	.0%
45717 Possession Alcohol Ordinance	-300	0	-300	.00	-300.00	.0%
45718 Open Liquor Container Ordin	-1,700	0	-1,700	.00	-1,700.00	.0%
TOTAL Police Services	-69,700	0	-69,700	-31,543.50	-38,156.50	45.3%
4207 Emergency Management						
43365 Emerg Mgmt Performance Grant	-12,900	0	-12,900	20,451.00	-33,351.00	-158.5%
TOTAL Emergency Management	-12,900	0	-12,900	20,451.00	-33,351.00	-158.5%
4213 Building Inspection						
42201 Building Permits	-200,000	0	-200,000	-142,018.19	-57,981.81	71.0%
42232 Housing Code Permits	-175,000	0	-175,000	-77,575.00	-97,425.00	44.3%
42233 Housing Code Penalties	-1,000	0	-1,000	.00	-1,000.00	.0%
42234 Landlord Registrations	-2,500	0	-2,500	-305.00	-2,195.00	12.2%
44044 Parking Plan Review Fee	-300	0	-300	-315.00	15.00	105.0%
44106 Copies of Records	-250	0	-250	-6.00	-244.00	2.4%
45711 Landlord Registration Penalty	-100	0	-100	.00	-100.00	.0%
45715 Ordinance Violation Penalty	-15,000	0	-15,000	-2,900.00	-12,100.00	19.3%
TOTAL Building Inspection	-394,150	0	-394,150	-223,119.19	-171,030.81	56.6%

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2024 03						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
4219 Fire Prevention						
42271 Misc Licenses & Permits	-200	0	-200	-60.00	-140.00	30.0%
44099 Fire Safety Code Fees	-20,000	0	-20,000	-25,711.50	5,711.50	128.6%
TOTAL Fire Prevention	-20,200	0	-20,200	-25,771.50	5,571.50	127.6%
4302 PW Admin/Super/Operations						
42223 Sewer Permits	-250	0	-250	-100.00	-150.00	40.0%
42224 Road Permits	-1,500	0	-1,500	-750.00	-750.00	50.0%
43350 State Support - Town	-200	0	-200	.00	-200.00	.0%
44050 Blue Prints	-200	0	-200	.00	-200.00	.0%
44071 Day Care Grounds Maintenance	-22,810	0	-22,810	-5,702.25	-17,107.75	25.0%
44078 Celeron Sq Assoc Bikepath Mai	-2,700	0	-2,700	.00	-2,700.00	.0%
TOTAL PW Admin/Super/Operations	-27,660	0	-27,660	-6,552.25	-21,107.75	23.7%
4313 Equipment Maintenance						
44010 Charge For Services	-3,500	0	-3,500	-1,329.59	-2,170.41	38.0%
TOTAL Equipment Maintenance	-3,500	0	-3,500	-1,329.59	-2,170.41	38.0%
4340 Facilities Management						
48828 Rent - E.O. Smith/Depot Campu	0	0	0	-8,925.00	8,925.00	100.0%
TOTAL Facilities Management	0	0	0	-8,925.00	8,925.00	100.0%
4501 Library Services						
43357 Library - Connecticutcard/ill	-12,430	0	-12,430	.00	-12,430.00	.0%
44010 Charge For Services	-700	0	-700	-452.97	-247.03	64.7%

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2024 03						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
44051 Notary Fees	-220	0	-220	-15.00	-205.00	6.8%
45103 Fines On Overdue Books	-120	0	-120	-34.27	-85.73	28.6%
45104 Lost & Damaged Books/Material	-500	0	-500	398.71	-898.71	-79.7%
TOTAL Library Services	-13,970	0	-13,970	-103.53	-13,866.47	.7%
4700 Education						
43301 Education Assistance	-9,555,060	0	-9,555,060	.00	-9,555,060.00	.0%
TOTAL Education	-9,555,060	0	-9,555,060	.00	-9,555,060.00	.0%
TOTAL Town General Fund	-63,387,775	0	-63,387,775	-33,561,686.04	-29,826,088.96	52.9%
GRAND TOTAL	-63,387,775	0	-63,387,775	-33,561,686.04	-29,826,088.96	52.9%
** END OF REPORT - Generated by patricia ball **						

TOWN OF MANSFIELD
EXPENDITURE SUMMARY BY ACTIVITY

FOR 2024 03

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1005 Town General Fund							
4101 Legislative	133,430	0	133,430	57,216.81	49,656.03	26,557.16	80.1%
4115 Municipal Management	310,440	0	310,440	65,244.97	.00	245,195.03	21.0%
4117 Finance Administration	550,120	0	550,120	137,530.00	.00	412,590.00	25.0%
4125 Animal Control	153,110	0	153,110	30,467.84	.00	122,642.16	19.9%
4130 Central Services	71,720	0	71,720	16,511.14	1,770.90	53,437.96	25.5%
4131 Property Assessment	282,470	0	282,470	69,418.37	-1,235.11	214,286.74	24.1%
4135 Revenue Collections	216,390	0	216,390	60,045.35	-416.59	156,761.24	27.6%
4139 Town Attorney	75,000	0	75,000	18,441.58	34,058.42	22,500.00	70.0%
4141 Municipal Mgmt/Human Resources	208,700	0	208,700	51,818.81	3,417.98	153,463.21	26.5%
4142 Employee Benefits	4,436,370	0	4,436,370	976,242.38	101,569.57	3,358,558.05	24.3%
4143 Information Technology	276,190	0	276,190	69,047.50	.00	207,142.50	25.0%
4147 Town Clerk	265,100	0	265,100	61,086.62	14,419.41	189,593.97	28.5%
4153 Planning & Development	477,420	0	477,420	91,473.59	21,671.00	364,275.41	23.7%
4157 Insurance	275,330	0	275,330	100,179.00	80,938.00	94,213.00	65.8%
4161 Probate	10,000	0	10,000	9,776.96	-9,776.96	10,000.00	.0%
4168 Boards and Commissions	11,360	0	11,360	400.00	-244.37	11,204.37	1.4%
4197 General Elections	127,530	0	127,530	8,878.38	4,303.85	114,347.77	10.3%
4201 Police Services	1,619,950	0	1,619,950	17,485.31	823.60	1,601,641.09	1.1%
4203 Fire & Emergency Services	3,105,730	0	3,105,730	704,399.52	58,305.42	2,343,025.06	24.6%
4207 Emergency Management	78,990	0	78,990	17,510.19	.00	61,479.81	22.2%
4213 Building Inspection	548,340	0	548,340	102,922.34	375.00	445,042.66	18.8%
4219 Fire Prevention	224,230	0	224,230	47,491.32	10,813.64	165,925.04	26.0%
4302 PW Admin/Super/Operations	2,269,740	0	2,269,740	517,021.89	30,974.88	1,721,743.23	24.1%
4303 Road Services	0	0	0	3,190.80	.00	-3,190.80	100.0%
4305 Engineering	139,180	0	139,180	18,099.72	.00	121,080.28	13.0%
4313 Equipment Maintenance	749,060	0	749,060	182,127.01	2,962.29	563,970.70	24.7%
4340 Facilities Management	1,234,630	0	1,234,630	270,461.66	114,783.37	849,384.97	31.2%
4401 Health Regulation & Inspection	154,190	0	154,190	38,296.72	.00	115,893.28	24.8%
4427 Human Services	1,061,910	0	1,061,910	230,307.59	2,023.35	829,579.06	21.9%
4428 Grants to Area Agencies	67,500	0	67,500	.00	.00	67,500.00	.0%
4501 Library Services	1,042,970	0	1,042,970	232,085.23	8,859.19	802,025.58	23.1%
9800 Contingency	10,000	0	10,000	.00	.00	10,000.00	.0%
9925 Other Financing Uses	6,447,550	0	6,447,550	1,611,887.50	.00	4,835,662.50	25.0%
TOTAL Town General Fund	26,634,650	0	26,634,650	5,817,066.10	530,052.87	20,287,531.03	23.8%
GRAND TOTAL	26,634,650	0	26,634,650	5,817,066.10	530,052.87	20,287,531.03	23.8%

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MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2024 03

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1010 Board General Fund							
611010 General Instruction	8,359,680	0	8,359,680	934,939.24	.00	7,424,740.76	11.2%
611020 English	36,960	0	36,960	29,614.62	1,357.02	5,988.36	83.8%
611040 World Languages	8,110	0	8,110	1,189.00	103.96	6,817.04	15.9%
611050 Health & Safety	4,900	0	4,900	866.11	51.98	3,981.91	18.7%
611060 Physical Education	14,520	0	14,520	2,687.91	.00	11,832.09	18.5%
611070 Art	16,810	0	16,810	3,772.49	160.85	12,876.66	23.4%
611080 Mathematics	19,790	0	19,790	6,292.83	656.00	12,841.17	35.1%
611090 Music	75,770	0	75,770	4,653.80	-1,731.38	72,847.58	3.9%
611100 Science	31,480	0	31,480	13,184.34	1,601.13	16,694.53	47.0%
611110 Social Studies	12,290	0	12,290	5,199.35	525.12	6,565.53	46.6%
611150 Information Technology	196,990	0	196,990	79,591.57	3,510.18	113,888.25	42.2%
611220 Life & Consumer Science	10,730	0	10,730	2,076.93	.00	8,653.07	19.4%
611230 Technology Education	18,750	0	18,750	4,404.10	2,088.24	12,257.66	34.6%
611300 English Learners	98,660	0	98,660	6,706.62	.00	91,953.38	6.8%
612010 Special Ed Instruction	1,856,880	0	1,856,880	222,476.30	111.71	1,634,291.99	12.0%
612020 Enrichment	408,970	0	408,970	56,087.35	11.49	352,871.16	13.7%
612040 Pre-Kindergarten	409,730	0	409,730	42,207.83	119.67	367,402.50	10.3%
612340 Extended School Year	66,000	0	66,000	40,143.02	.56	25,856.42	60.8%
613100 Remedial Reading/Math	458,990	0	458,990	45,699.14	-115.67	413,406.53	9.9%
614000 Summer Learning Experience	16,590	0	16,590	46,628.56	9.57	-30,048.13	281.1%
616000 Tuition Payments	271,000	0	271,000	44,470.00	194,565.00	31,965.00	88.2%
619000 Central Services	87,600	0	87,600	42,995.03	1,996.52	42,608.45	51.4%
621020 School Counseling	224,190	0	224,190	31,277.12	440.56	192,472.32	14.1%
621030 Health Services	216,310	0	216,310	35,076.92	.00	181,233.08	16.2%
621040 Outside Eval/Contracted Serv	195,500	0	195,500	21,496.07	129,243.88	44,760.05	77.1%
621050 Speech & Language	346,580	0	346,580	43,052.16	.00	303,527.84	12.4%
621080 Psychological Services	363,720	0	363,720	57,476.91	.00	306,243.09	15.8%
622010 Curriculum Development	189,600	0	189,600	73,638.79	5,033.38	110,927.83	41.5%
622020 Professional Development	0	0	0	272.39	125.00	-397.39	100.0%
623020 Media Services	335,850	0	335,850	43,491.64	8,060.34	284,298.02	15.3%
623100 Library	17,100	0	17,100	5,472.02	3,459.86	8,168.12	52.2%
624010 Board of Education	312,270	0	312,270	95,620.73	49,693.40	166,955.87	46.5%
624020 Superintendent's Office	537,770	0	537,770	146,300.48	-1,161.94	392,631.46	27.0%
624040 Special Education Admin	364,200	0	364,200	91,871.00	29.95	272,299.05	25.2%
625200 Principals' Office Services	1,273,860	0	1,273,860	309,807.19	489.17	963,563.64	24.4%
625230 Field Studies	23,000	0	23,000	.00	.00	23,000.00	.0%
626010 Business Management	705,330	0	705,330	225,118.50	43,985.00	436,226.50	38.2%
627100 Plant Operations - Building	1,370,660	0	1,370,660	332,481.87	88,982.24	949,195.89	30.7%
628010 Regular Transportation	1,209,820	0	1,209,820	426,996.19	894,483.80	-111,659.99	109.2%
628020 Spec Ed Transportation	114,940	0	114,940	8,330.00	107,455.00	-845.00	100.7%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2024 03

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
634300 After School Program	43,830	0	43,830	815.48	.00	43,014.52	1.9%
634400 Athletic Program	42,190	0	42,190	1,815.08	-1,635.08	42,010.00	.4%
680000 Employee Benefits	4,433,960	0	4,433,960	994,437.98	159,239.07	3,280,282.95	26.0%
TOTAL Board General Fund	24,801,880	0	24,801,880	4,580,734.66	1,692,945.58	18,528,199.76	25.3%
GRAND TOTAL	24,801,880	0	24,801,880	4,580,734.66	1,692,945.58	18,528,199.76	25.3%

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