

# **Town of Mansfield**

## Financial Statements

(For the Period Ending December 31, 2023)

Finance Department  
Amanda L. Backhaus, CPA  
Director of Finance  
February 13, 2024

**Town of Manfield  
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December 31, 2023**

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**MEMO**

**To:** Mansfield Town Council  
**CC:** Ryan Aylesworth, Town Manager  
**From:** Amanda L. Backhaus, Director of Finance  
**Date:** February 13, 2024  
**Subject:** **Financial Statements dated December 31, 2023**

**General Fund Budget Highlights**

**Revenues**

Tax Collections The total collection rate through December 31, 2023 is 64.8% compared to 65% in the prior year. Real estate collections, which account for approximately 82.3% of the levy, are 62% as compared to 63% 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. \$2,390,703 or 25% 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. In addition, the Town received \$654,914 in Municipal Revenue Sharing that was not anticipated during budget adoption.

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 December 31, 2023 is \$1,498,674 as compared to \$609,131 for the same period last year. The average STIF interest rate for July - June 2023 was 5.36% as compared to 1.71% for the same period last year.

**Expenditures**

Town Expenditures As of December 31, 2023, General Fund expenditures and encumbrances represent 46.2% of the total operating budget. Finance is monitoring the expenditure lines for the town attorney and audit. These will be covered by transfers later in the fiscal year.

## **Other Governmental Funds**

### Day Care Fund

Expenditures exceeded revenues by \$170,532 for the period. Fund balance at July 1, 2023 decreased from \$866,901 to \$696,368 as of December 31, 2023. Additional grant revenues are expected to cover costs.

### Cafeteria Fund

Expenditures exceeded revenues by \$98,919 for the period. Fund balance at July 1, 2023 decreased from \$342,730 to \$243,811 as of December 31, 2023.

### Recreation Program Fund

Revenues exceeded expenditures by \$47,617 for the period. Fund balance at July 1, 2023 increased from (\$147,017) to (\$99,925) as of December 31, 2023.

### Capital Non-Recurring Fund

Expenditures are expected to exceed revenues by \$314,999 for the period. Fund balance at July 1, 2023 is expected to decrease from \$2,762,276 to \$2,447,277 as of December 31, 2023.

### Town Aid Road Fund

Revenues exceeded expenditures by \$228,769 for the period. Fund balance at July 1, 2023 increased from \$219,008 to \$447,777 as of December 31, 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 \$5,789,870 of the Town's ARPA allocation and has a remaining balance to spend of \$1,753,022.52.

### Mansfield Downtown Partnership

Revenues exceeded expenditures by \$108,758 for the period. Fund balance at July 1, 2023 increased from \$387,445 to \$496,203 as of December 31, 2023. 100% of UCONN's contribution was received during the first quarter.

### Transit Services Fund

Revenues exceeded expenditures by \$11,886 for the period. Fund balance at July 1, 2023 increased from \$212,658 to \$224,543 as of December 31, 2023. Operations are proceeding according to budget for the Transportation Center and WRTD activity.

### Cemetery Fund

Revenues exceeded expenditures by \$1,546 for the period. Fund balance at July 1, 2023 increased from \$282,391 to \$283,938 as of December 31, 2023. The major costs for this fund are mowing and cemetery maintenance.

### **Enterprise Funds**

#### Solid Waste Fund

Revenues exceeded expenditures by \$223,745 for the period. Fund balance at July 1, 2023 increased from \$1,002,975 to \$1,226,720 as of December 31, 2023.

#### Sewer Fund

Expenditures exceeded revenues by \$77,718 for the period. Fund balance at July 1, 2023 decreased from \$12,592,453 to \$12,514,735 as of December 31, 2023.

### **Internal Service Funds**

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

Revenues exceeded expenditures by \$227,142 for the period. Fund balance at July 1, 2023 increased from \$3,144,635 to \$3,371,778 as of December 31, 2023. 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 \$19,714 for the period. Fund balance decreased from \$277,831 to \$258,117 as of December 31, 2023.

#### Management Services Fund

Revenues exceeded expenditures by \$79,579 for the period. Fund balance increased from \$2,286,552 to \$2,366,130 as of December 31, 2023.

### **Eastern Highlands Health District**

Revenues exceeded expenditures by \$137,090 for the period. Fund balance increased from \$601,782 to \$738,872 as of December 31, 2023.

### **Debt Service Fund**

Revenues exceeded expenditures by \$322,495 for the period. Fund balance increased from \$2,493,934 to \$2,816,429 as of December 31, 2023.

**Town of Mansfield  
Town of Mansfield General Fund  
Balance Sheet  
December 31, 2023**

		<u>2024</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$	27,642,896
Accounts Receivable - Property Taxes		15,546,537
Accounts Receivable - Intergovernmental		298
Accounts Receivable - Other		59,678
Due from Other Funds		-
		<hr/>
Total Assets	\$	<u><u>43,249,409</u></u>
 <b>Liabilities and Fund Balance</b>		
Liabilities:		
Accounts Payable	\$	64,692
Due to State of Connecticut		19,690
Due to Other Funds		-
Refundable Deposits		214,736
Accrued Liabilities		3,000
Deferred Revenue		15,480,749
Advance Tax Collections		-
		<hr/>
Total Liabilities		<u>15,782,867</u>
 Fund Balance:		
Assigned		-
Unassigned		31,846,717
		<hr/>
Total Fund Balance		<u>27,466,541</u>
		<hr/>
Total Liabilities and Fund Balance	\$	<u><u>43,249,409</u></u>

**TOWN OF MANSFIELD  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND  
FY24 - as of December 31, 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	\$ 23,967,066	\$ (13,023,879)	64.8%
Prior year levy	255,500	255,500	219,931	(35,569)	86.1%
Interest and lien fees	197,300	197,300	112,994	(84,306)	57.3%
Motor vehicle supplement	390,000	390,000	1,106	(388,894)	0.3%
Suspense collections taxes	6,190	6,190	3,479	(2,711)	56.2%
Suspense collections interest	6,965	6,965	5,201	(1,764)	74.7%
Collection fees	15,000	15,000	522	(14,478)	3.5%
Total property taxes	<u>37,861,900</u>	<u>37,861,900</u>	<u>24,310,299</u>	<u>(13,551,601)</u>	<u>64.2%</u>
Intergovernmental:					
State:					
Board of Education:					
Education assistance	<u>9,555,060</u>	<u>9,555,060</u>	<u>2,390,703</u>	<u>(7,164,357)</u>	<u>25.0%</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	3,946,644	654,914	119.9%
Library - Connecticut	12,430	12,430	-	(12,430)	0.0%
Disability exempt reimbursement	1,000	1,000	976	(24)	97.6%
Emergency management performance	12,900	12,900	-	(12,900)	0.0%
Veterans' reimbursement	3,450	3,450	3,026	(424)	87.7%
Judicial Revenue Distribution	1,735	1,735	3,535	1,800	203.7%
PILOT - Senior Housing			873	873	#DIV/0!
PILOT - Holinko Estates			-	-	#DIV/0!
State support	200	200	-	(200)	0.0%
State support - other			2,554	2,554	#DIV/0!
Total general government	<u>13,900,395</u>	<u>13,900,395</u>	<u>15,169,169</u>	<u>1,268,774</u>	<u>109.1%</u>
Federal:					
In lieu of taxes	<u>4,700</u>	<u>4,700</u>	<u>-</u>	<u>(4,700)</u>	<u>0.0%</u>
Total Intergovernmental	<u>23,460,155</u>	<u>23,460,155</u>	<u>17,559,872</u>	<u>(5,900,283)</u>	<u>74.8%</u>
Investment income	<u>825,000</u>	<u>825,000</u>	<u>1,498,674</u>	<u>673,674</u>	<u>181.7%</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 December 31, 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	\$ 24,381	\$ (40,619)	37.5%
Copies of records	10,410	10,410	4,796	(5,614)	46.1%
Vital statistics	12,000	12,000	5,896	(6,104)	49.1%
Police service	69,700	69,700	24,694	(45,006)	35.4%
Animal adoption fees	3,170	3,170	3,566	396	112.5%
Lost and damaged book material	920	920	813	(107)	88.4%
Fines on overdue books	620	620	71	(549)	11.5%
Blueprints	200	200	-	(200)	0.0%
Zoning regulations	100	100	-	(100)	0.0%
Daycare grounds maintenance	22,810	22,810	11,405.00	(11,405)	50.0%
Charges for services	3,500	3,500	2,586	(914)	73.9%
Celeron square bike path maintenance	2,700	2,700	-	(2,700)	0.0%
Fire safety code fees	20,200	20,200	74,173	53,973	367.2%
Misc. licenses and permits	2,500	2,500	1,045	(1,455)	41.8%
Sports licenses	40	40	13	(27)	32.5%
Dog licenses	7,900	7,900	6,249	(1,651)	79.1%
Conveyance tax	220,000	220,000	85,294	(134,706)	38.8%
Trailer and subdivision permits	150	150	135	(15)	90.0%
Zoning permits	20,000	20,000	28,470	8,470	142.4%
ZBA applications	400	400	-	(400)	0.0%
IWA permits	2,500	2,500	3,110	610	124.4%
Administrative cost - reimbs. Permits	200	200	150	(50)	75.0%
Consulting fee reimbursement	50,000	50,000	29,534	(20,466)	59.1%
Sewer permits	250	250	150	(100)	60.0%
Road permits	1,500	1,500	1,250	(250)	83.3%
Building permits	200,000	200,000	279,421	79,421	139.7%
Housing code permits	175,000	175,000	123,400	(51,600)	70.5%
Housing code penalties	1,000	1,000	100	(900)	10.0%
Landlord registrations	2,500	2,500	795	(1,705)	31.8%
Parking tickets - Town	300	300	525	225	175.0%
Landlord registration penalty	100	100	-	(100)	0.0%
Ordinance violation penalty	15,000	15,000	23,000	8,000	153.3%
Citation and fines			150	150	#DIV/0!
Rent			30,350		
Telecom services payment	25,000	25,000	-	(25,000)	0.0%
Total Charges for Services:	<u>935,670</u>	<u>935,670</u>	<u>765,522</u>	<u>(200,498)</u>	<u>81.8%</u>
Other Local Revenues:					
Other	<u>5,050</u>	<u>5,050</u>	<u>1,275</u>	<u>(3,775)</u>	<u>25.2%</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>44,135,642</u>	<u>\$ (19,282,483)</u>	<u>69.6%</u>

**TOWN OF MANSFIELD  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND  
FY24 - as of December 31, 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	\$ 88,322	47,898	\$ (2,790)	102.1%
Town Manager						
Municipal management	310,440	310,440	111,212	285	198,943	35.9%
Personnel management	208,700	208,700	110,231	9,475	88,994	57.4%
Legal:						
Town attorney	75,000	75,000	47,618	67,541	(40,159)	153.5%
Probate	10,000	10,000	9,777		223	97.8%
Elections:						
Town clerk	265,100	265,100	120,234	11,708	133,158	49.8%
General elections	127,530	127,530	38,352	619	88,559	30.6%
Community Development						
Building inspection	\$ 548,340	\$ 548,340	\$ 209,420	350	\$ 338,570	38.3%
Planning and Development	477,420	477,420	200,846	8,691	267,883	43.9%
Boards and Commissions	11,360	11,360	1,241	113	10,006	11.9%
Finance:						
Administration	550,120	550,120	275,060	-	275,060	50.0%
Revenue collection	216,390	216,390	104,524	155	111,711	48.4%
Property assessment	282,470	282,470	129,783	3,540	149,147	47.2%
Central copying	71,720	71,720	32,503	1,451	37,766	47.3%
Information technology	276,190	276,190	138,095	-	138,095	50.0%
Total general government	<u>3,564,210</u>	<u>3,564,210</u>	<u>1,617,218</u>	<u>151,826</u>	<u>1,795,166</u>	<u>49.6%</u>
Public Safety:						
Police protection:						
Police services	1,619,950	1,619,950	116,157	768	1,503,025	7.2%
Animal control	153,110	153,110	60,153	9,545	83,412	45.5%
Fire protection:						
Fire prevention	224,230	224,230	87,748	10,814	125,668	44.0%
Fire and emergency services	3,105,730	3,105,730	1,327,920	74,325	1,703,485	45.2%
Emergency management:	78,990	78,990	35,403		43,587	44.8%
Total public safety	<u>5,182,010</u>	<u>5,182,010</u>	<u>1,627,381</u>	<u>95,452</u>	<u>3,459,177</u>	<u>33.2%</u>
Public Works:						
PW Admin/Supervision/Operations	2,269,740	2,269,740	1,061,610	33,712	1,174,418	48.3%
Equipment maintenance	749,060	749,060	346,964	39,927	362,169	51.7%
Engineering	139,180	139,180	43,897	-	95,283	31.5%
Facilities	1,234,630	1,234,630	636,033	105,150	493,447	60.0%
Total public works	<u>4,392,610</u>	<u>4,392,610</u>	<u>2,088,504</u>	<u>178,789</u>	<u>2,125,317</u>	<u>51.6%</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 December 31, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrance</u>	<u>Variance With Final Budget Positive (Negative)</u>	
Community Services:						
Health Regulation & Inspection	\$ 154,190	\$ 154,190	\$ 76,593	\$ -	\$ 77,597	\$ 49.7%
Human Services	1,061,910	1,061,910	449,506	4,900	607,504	42.8%
Library Services	1,042,970	1,042,970	431,837	10,805	600,328	42.4%
Contribution to area agencies	67,500	67,500	59,000	8,500	-	100.0%
Total community services	<u>2,326,570</u>	<u>2,326,570</u>	<u>1,016,936</u>	<u>24,205</u>	<u>1,285,429</u>	<u>44.8%</u>
Townwide Expenditures						
Employee benefits	4,436,370	4,436,370	1,908,900	77,209	2,450,261	44.8%
Insurance (LAP)	275,330	275,330	103,113	95,495	76,722	72.1%
Contingency	10,000	10,000	-	-	10,000	0.0%
Total town-wide expenditures	<u>4,721,700</u>	<u>4,721,700</u>	<u>2,012,013</u>	<u>172,704</u>	<u>2,536,983</u>	<u>46.3%</u>
Total Townwide Expenditures	<u>20,187,100</u>	<u>20,187,100</u>	<u>8,362,052</u>	<u>622,976</u>	<u>11,202,072</u>	<u>2</u>
Education						
Contribution to Region No 19	11,951,245	11,951,245	5,502,200	-	6,449,045	46.0%
Mansfield Board of Education	24,801,880	24,801,880	10,297,962	1,281,905	13,222,013	46.7%
Total Education	<u>36,753,125</u>	<u>36,753,125</u>	<u>15,800,162</u>	<u>1,281,905</u>	<u>19,671,058</u>	<u>46.5%</u>
Total budgetary expenditures	<u>56,940,225</u>	<u>56,940,225</u>	<u>24,162,214</u>	<u>1,904,881</u>	<u>30,873,130</u>	<u>45.8%</u>
Other Financing Uses:						
Town transfers out	6,447,550	6,447,550	3,223,775	-	3,223,775	50.0%
Total other financing uses	<u>6,447,550</u>	<u>6,447,550</u>	<u>3,223,775</u>	<u>-</u>	<u>6,447,550</u>	<u>50.0%</u>
Total	<u>\$ 63,387,775</u>	<u>\$ 63,387,775</u>	<u>27,385,989</u>	<u>1,904,881</u>	<u>\$ 37,320,680</u>	<u>46.2%</u>

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

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 692,074	\$ 838,861
Accounts Receivable	<u>4,571</u>	<u>5,321</u>
<b>Total Assets</b>	<u><u>696,645</u></u>	<u><u>844,182</u></u>
<b>Liabilities and Fund Balance</b>		
Liabilities		
Accounts Payable	276	26,825
Accrued Payroll	-	-
Deferred Revenue	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u>276</u>	<u>26,825</u>
<b>Fund Balance</b>	<u>696,368</u>	<u>817,357</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 696,645</u></u>	<u><u>\$ 844,182</u></u>

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

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
<b>Revenues</b>				
Fees for Services - Parent Fees	\$ 964,610	\$ 409,053	42.4%	\$ 432,903
Fees for Services - State Grant	534,919	209,453	39.2%	246,244
State Support - Other	15,546	5,920	38.1%	1,926
Program Stabilization	106,240	-	0.0%	-
School Readiness Grant	53,544	16,361	30.6%	-
Subsidies for Services	110,000	44,367	40.3%	58,534
CTCares for Child Care	-	-		-
National School Lunch Grant	40,000	14,322	35.8%	14,371
Other	-	7,573		42,264
	<u>1,824,859</u>	<u>707,049</u>	<u>38.7%</u>	<u>796,243</u>
<b>Expenditures</b>				
Direct Program	1,299,769	621,019	47.8%	572,369
Administrative	198,870	93,437	47.0%	90,776
Energy	42,000	21,000	50.0%	16,000
Food Service Supplies	50,500	19,575	38.8%	19,813
Purchased Property Services	85,000	45,244	53.2%	43,099
Other Purchased Services	48,000	37,477	78.1%	26,765
Insurance	12,000	11,603	96.7%	10,330
Building Supplies	31,000	3,268	10.5%	6,437
Repairs & Maintenance	20,000	14,253	71.3%	3,378
Instructional & Office Supplies	22,000	3,166	14.4%	15,020
Equipment	15,720	7,540	48.0%	16,232
	<u>1,824,859</u>	<u>877,581</u>	<u>48.1%</u>	<u>820,219</u>
Excess (Deficiency) of Revenues	-	(170,532)		(23,976)
Fund Balance, July 1	<u>866,901</u>	<u>866,901</u>		<u>841,333</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 866,901</u>	<u>\$ 696,368</u>		<u>\$ 817,357</u>

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

	<u>2024</u>		<u>2023</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 222,710	\$	237,122
Accounts Receivable	839		(1,117)
Inventory	<u>20,263</u>		<u>15,028</u>
 Total Assets	 <u>243,811</u>		 <u>251,033</u>
 <b>Liabilities and Fund Balance</b>			
<b>Liabilities</b>			
Accounts Payable	-		10,084
Accrued Payroll	-		-
Due to Other Funds	-		-
Deferred Revenue	<u>-</u>		<u>-</u>
 Total Liabilities	 <u>-</u>		 <u>10,084</u>
 Fund Balance	 <u>243,811</u>		 <u>240,949</u>
 Total Liabilities and Fund Balance	 <u>\$ 243,811</u>	 \$	 <u>251,033</u>

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

	<b>Budget 2023/24</b>	<b>2024</b>	<b>Percent of Adopted Budget</b>	<b>2023</b>
<b>Revenues</b>				
Sales of Food	\$	\$ 221,836		\$ 96,084
Intergovernmental		109,092		199,371
Other	Not available at this time	52,707		39,996
Total Revenues		383,635		335,452
<b>Expenditures</b>				
Salaries & Benefits		346,682		283,510
Food & Supplies		125,288		187,595
Repairs & Maintenance		885		3,103
Equipment		8,424		-
Contingency		-		-
Total Expenditures		481,279		474,208
<b>Transfers</b>				
Transfers Out - General Fund		1,275		1,275
Excess (Deficiency) of Revenues		(98,919)		(140,031)
Fund Balance, July 1		342,730		380,981
Fund Balance plus Cont. Capital, Dec 31		\$ 243,811		\$ 240,949

**Town of Mansfield  
Parks and Recreation  
Balance Sheet  
December 31, 2023**

(with comparative totals for December 31, 2022)

	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Cash and Cash Equivalents	\$ (100,212)	\$ 33,345
Prepaid Expenditures		-
Accounts Receivable	577	577
<b>Total Assets</b>	<b>(99,635)</b>	<b>33,922</b>
<b>Liabilities and Fund Balance</b>		
Liabilities		
Accrued Payroll	-	31,793
Accounts Payable	290	602
<b>Total Liabilities</b>	<b>290</b>	<b>32,395</b>
<b>Fund Balance</b>	<b>(99,925)</b>	<b>1,527</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ (99,635)</b>	<b>\$ 33,922</b>

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

	<b>Budget 2023/24</b>	<b>2024</b>	<b>Percent of Adopted Budget</b>	<b>2023</b>
<b>Revenues</b>				
Membership Fees	\$ 703,870	\$ 296,728	42%	\$ 253,586
Program Fees	861,110	460,565	53%	448,478
Fee Waivers	27,010	10,484	39%	7,682
Daily Admission Fees	44,550	20,953	47%	18,169
Rent - Facilities/Parties	50,860	12,319	24%	6,492
Employee Wellness	8,000	-	0%	-
Rent - E.O. Smith	19,200	-	0%	8,880
Charge for Services	9,000	-	0%	-
Contributions	40,100	8,651	22%	8,839
Sale of Merchandise	3,250	608	19%	1,043
Sale of Food	2,250	1,241	55%	757
Other	9,030	4,140	46%	3,679
<b>Total Revenues</b>	<b>1,778,230</b>	<b>815,688</b>	<b>46%</b>	<b>757,604</b>
<b>Operating Transfers</b>				
General Fund - Recreation Administrative	449,970	224,985	50%	201,060
General Fund - Community Programs	215,680	107,840	50%	104,340
General Fund - Bicent. Pond	38,000	19,000	50%	19,000
General Fund - Teen Center	35,000	17,500	50%	17,500
<b>Total Operating Transfers</b>	<b>738,650</b>	<b>369,325</b>	<b>50%</b>	<b>341,900</b>
<b>Total Rev &amp; Oper Transfers</b>	<b>2,516,880</b>	<b>1,185,013</b>	<b>47%</b>	<b>1,099,504</b>
<b>Expenditures</b>				
Salaries & Wages	1,371,265	645,755	47%	616,961
Benefits	357,663	151,332	42%	140,846
Professional & Technical	175,160	67,535	39%	65,896
Purchased Property Services	13,450	4,970	37%	4,422
Repairs & Maintenance	43,850	19,372	44%	33,144
Rentals	6,200	951	15%	5,470
Other Purchased Services	268,820	125,044	47%	123,187
Other Supplies	54,790	13,811	25%	17,399
Energy	143,300	71,650	50%	71,650
Building Supplies	16,300	4,928	30%	7,523
Recreation Supplies	33,800	13,341	39%	10,075
Equipment	19,450	18,708	96%	47,760
<b>Total Expenditures</b>	<b>2,504,048</b>	<b>1,137,396</b>	<b>45%</b>	<b>1,144,334</b>
Excess (Deficiency) of Revenues	12,832	47,617		(44,829)
Fund Balance, July 1	(147,542)	(147,542)		46,356
Fund Balance, Dec 31	<u>\$ (134,710)</u>	<u>\$ (99,925)</u>		<u>\$ 1,527</u>

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

	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>
<b>Sources:</b>				
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/>				
<b>Uses:</b>				
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 February 6, 2024**

**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	45,600	34,852	46,948
84110 Positioning & Marketing Plan	230,000	180,000	50,000	230,000	7,100	97,428	125,472
84137 Parking Garage Repairs/Maintenance	550,917	550,917	-	550,917	-	339,767	211,150
86291 Technology Infrastructure - Schools	2,025,000	1,925,000	100,000	2,025,000	5,973	1,958,774	60,253
86309 Furniture & Fixtures	348,226	296,226	52,000	348,226	-	292,718	55,508
Design Guidelines	35,000	35,000	-	35,000	-	-	35,000
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	106,495	93,505	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 Srvs	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
<b>Total General Government:</b>	<b>15,364,995</b>	<b>14,686,240</b>	<b>678,755</b>	<b>15,364,995</b>	<b>58,673</b>	<b>13,419,193</b>	<b>1,887,129</b>

**Capital Projects as of February 6, 2024  
Public Safety**

*Revenues*

*Expenses*

Account and Description	<i>Revenues</i>			<i>Expenses</i>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
82801 Fire & Emerg Serv Comm Equipment	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	151,617	91,617	60,000	151,617	5,525	150,367	(4,275)
82850 Defibulator Unit	10,000	10,000	-	10,000	-	5,101	4,899
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	2,208	126,275	96,517
Body and Vehicle Cameras	25,000	25,000	-	25,000	-	-	25,000
SQUAD 207 Refurbish	215,000	215,000	-	215,000	198,522	71,333	(54,856)
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)
<b>Total Public Safety:</b>	<b>2,003,651</b>	<b>1,603,651</b>	<b>400,000</b>	<b>2,003,651</b>	<b>208,089</b>	<b>1,012,068</b>	<b>783,495</b>

**Community Services**

*Revenues*

*Expenses*

Account and Description	<i>Revenues</i>			<i>Expenses</i>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
84810 Human Services Van	64,000	64,000	-	64,000	-	64,000	-
85105 Open Space Purchase	3,544,355	3,544,355	-	3,544,355	-	3,474,355	70,000
85107 Open Space - Bonded	1,490,750	932,750	558,000	1,490,750	-	938,851	551,899
85804 Community Center Fitness Equipment	718,830	718,830	-	718,830	110,991	600,440	7,399
85811 Playscapes/Playground Resurfacing	538,670	498,670	40,000	538,670	-	435,994	102,676
85813 Invasive Control	142,000	138,940	3,060	142,000	-	54,967	87,033
85816 Park Improvements	618,619	533,619	85,000	618,619	29,888	508,070	80,661
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
<b>Total Community Services:</b>	<b>7,217,224</b>	<b>6,496,164</b>	<b>721,060</b>	<b>7,217,224</b>	<b>140,879</b>	<b>6,087,667</b>	<b>988,678</b>

**Capital Projects as of February 6, 2024  
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	24,119	1,144,234	20,335
86290 Roof Repairs/Town Hall Roof Rplcmnt	913,900	881,900	32,000	913,900	23,272	867,297	23,330
86292 School Building Maintenance	2,082,662	1,952,662	130,000	2,082,662	17,749	1,892,283	172,630
86304 Comm Center Repairs & Improvements	641,133	589,133	52,000	641,133	3,709	431,432	205,993
86305 Fire Station Repairs & Improvements	517,746	447,746	70,000	517,746	11,780	442,412	63,554
86306 Library Bldg Repairs & Improvements	541,500	541,500	-	541,500	97,414	373,723	70,363
86307 Senior Center Bldg Repairs & Improvements	250,000	252,943	(2,943)	250,000	42,404	192,369	15,228
86308 Town Hall Bldg Repairs & Improvements	468,000	363,000	105,000	468,000	25,412	326,586	116,002
86310 Custodial Equipment	73,245	73,245	-	73,245	-	61,245	12,000
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	14,252	424,544	41,022
86327 NZTC Building Repairs	307,660	307,660	-	307,660	24,998	82,180	200,482
86331 Bus Garage Building Upgrades	212,000	172,000	40,000	212,000	-	76,471	135,529
86333 School Building Project	50,880,179	47,077,765	3,802,414	50,880,179	800,696	45,752,388	4,327,095
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	1,280,000	840,000	440,000	1,280,000	57,996	206,028	1,015,976
86403 MMS Roof Replacement	2,190,000	-	2,190,000	2,190,000	37,661	1,621,625	530,715
86405 MMS Photovoltaic Panels	572,012	-	572,012	572,012	46,951	278,324	246,737
Historical Soc BldgRestora	884,000	50,000	834,000	884,000	72,600	18,422	792,978
Aerial Lift	45,000	45,000	-	45,000	45,000	-	-
Depot Campus Building Repairs	21,000	12,000	9,000	21,000	3,920	8,770	8,310
Lenard Hall	10,000	-	10,000	10,000	-	-	10,000
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
<b>Total Facilities Management:</b>	<b>65,552,411</b>	<b>56,982,940</b>	<b>8,569,471</b>	<b>65,552,411</b>	<b>1,373,253</b>	<b>55,692,346</b>	<b>8,486,812</b>

**Capital Projects as of February 6, 2024**  
**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	4,866	532,354	65,197
83302 Sm Bridges & Culverts	329,084	329,084	-	329,084	3,045	304,149	21,890
83303 Large Bridge Maintenance	607,825	607,825	-	607,825	-	480,862	126,963
83308 Town Walkways/Transp Enhancemt	1,156,016	1,076,016	80,000	1,156,016	3,300	937,481	215,234
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	17,571	525,394	61,179
83524 Road Resurfacing	15,465,820	13,207,314	2,258,506	15,465,820	35,338	14,177,560	1,252,922
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	612,475	605,679	6,796	612,475	-	566,449	46,026
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	99,633	115,767	215,400	7,030	43,182.62	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	-	157,751	-
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	-	97,287	4,539
<b>Total Public Works:</b>	<b>24,713,198</b>	<b>21,383,825</b>	<b>3,329,373</b>	<b>24,713,198</b>	<b>897,623</b>	<b>20,552,544</b>	<b>3,263,031</b>

**Capital Projects as of February 6, 2024  
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	15,364,995	14,686,240	678,755	15,364,995	58,673	13,419,193	1,887,129
Public Safety	2,003,651	1,603,651	400,000	2,003,651	208,089	1,012,068	783,495
Community Services	7,217,224	6,496,164	721,060	7,217,224	140,879	6,087,667	988,678
Facilities Management	65,552,411	56,982,940	8,569,471	65,552,411	1,373,253	55,692,346	8,486,812
Public Works	24,713,198	21,383,825	3,329,373	24,713,198	897,623	20,552,544	3,263,031
<b>Grand Total:</b>	<b>114,851,480</b>	<b>101,152,820</b>	<b>13,698,659</b>	<b>114,851,480</b>	<b>2,678,517</b>	<b>96,763,818</b>	<b>15,409,144</b>

**Town of Mansfield  
Town Aid Road Fund  
Balance Sheet  
December 31, 2023**

(with comparative totals for December 31, 2022)

	<u>2024</u>		<u>2023</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 447,777	\$	187,579
Accounts Receivable	<u>-</u>		<u>-</u>
Total Assets	<u>447,777</u>		<u>187,579</u>
<b>Liabilities and Fund Balance</b>			
Liabilities			
Accounts Payable	<u>-</u>		<u>-</u>
Total Liabilities	<u>-</u>		<u>-</u>
Fund Balance	<u>447,777</u>		<u>187,579</u>
Total Liabilities and Fund Balance	<u>\$ 447,777</u>	\$	<u>187,579</u>

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

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
<b>Revenues</b>				
State Grant	\$ 413,430	\$ 208,744	50%	\$ 206,715
Services (Region 19 Parking Lots)	42,230	21,150	50%	20,315
Total Revenues	<u>455,660</u>	<u>229,894</u>	50%	<u>227,030</u>
<b>Expenditures</b>				
Salaries and Wages	147,000	1,125	1%	25,988
Equipment	-	-	0%	490
Supplies	281,000	-	0%	17,130
Equipment Rental	23,540	-	0%	17,424
Transfer Out to Capital Project	<u>150,000</u>	<u>-</u>	0%	<u>100,000</u>
Total Expenditures	<u>601,540</u>	<u>1,125</u>	0%	<u>161,032</u>
Excess (Deficiency) of Revenues	(145,880)	228,769		65,998
Fund Balance, July 1	<u>219,008</u>	<u>219,008</u>		<u>121,581</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 73,128</u>	<u>\$ 447,777</u>		<u>\$ 187,579</u>

**American Rescue Plan Act (ARPA)  
Project Status Report  
December 31, 2023**

**Facilities:**

1. **Public Library HVAC \$300,000** Contracted for services. HVAC unit has arrived and the contractor is holding for installation. Working to confirm schedule.
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. Purchase order has been submitted to vendor and vendor is on schedule.
5. **Fire Station 307 Decontamination Lockers \$100,000** Working to complete by end of calendar year. Currently waiting on pricing. Have talked with bidders.
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 who is currently being used to provide rides. The Kitchen assistant position is currently vacant and is looking to be filled by March 2023.
2. **Mansfield Farms to Families \$75,000:** Program is currently in operations with the intent to run for two more harvest seasons. Approximately \$35,000 remains. 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. Ipads and Chromebook were purchased for public use. During Q2, two part-time digital navigators were hired and started approximately two weeks ago. They are currently being used to help patrons at the library and have begun community outreach.

**Library**

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

### Mansfield Downtown Partnership

1. **Local Business Assistance \$370,000:** No new updates. Approximately \$31,500 remaining to report.
2. **Marketing Downtown & 4-Town Region \$30,000** \$3,750 was allocated to the UCONN intern for 4-Town work. 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 \$139.39 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 12/31/23

Description	Amount	2021/2022 Expenditures	2022/2023 Expenditures	2023/2024 Expenditures	2023/2024 Encumbrances	Balance
<b>FACILITIES</b>						
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	112,233.00	31,767.00
Municipal Facilities Community Engagment Phase	100,000.00		31,872.37	8,400.00	27,727.63	32,000.00
EV Charging Stations	100,000.00		96,329.00		3,671.00	-
<b>TOTAL</b>	<b>927,000.00</b>	<b>-</b>	<b>149,347.16</b>	<b>64,400.00</b>	<b>434,838.63</b>	<b>278,414.21</b>
<b>HUMAN SERVICES</b>						
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	16,561.15	2,075.45	32,955.25
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	193,540.00	25,000.00	81,460.00
<b>TOTAL</b>	<b>560,000.00</b>	<b>-</b>	<b>145,811.44</b>	<b>210,101.15</b>	<b>27,075.45</b>	<b>177,011.96</b>
<b>INFORMATION TECHNOLOGY/ LIBRARY</b>						
Mansfield Digital Inclusion Initiative	300,000.00		45,435.14	5,547.52	54.18	248,963.16
<b>TOTAL</b>	<b>300,000.00</b>	<b>-</b>	<b>45,435.14</b>	<b>5,547.52</b>	<b>54.18</b>	<b>248,963.16</b>
<b>LIBRARY</b>						
Wireless Access Pavilion	28,000.00		27,916.79		12.20	71.01
Quiet Study Pods	25,000.00	510.12	20,214.36			4,275.52
<b>TOTAL</b>	<b>53,000.00</b>	<b>510.12</b>	<b>48,131.15</b>	<b>-</b>	<b>12.20</b>	<b>4,346.53</b>
<b>MANSFIELD DOWNTOWN PARTNERSHIP</b>						
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	1,875.00	3,750.00	67,500.00
<b>TOTAL</b>	<b>475,000.00</b>	<b>-</b>	<b>344,125.00</b>	<b>1,875.00</b>	<b>3,750.00</b>	<b>125,250.00</b>
<b>PARKS AND RECREATION</b>						
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	1,781.31	4,782.70
Parks & Recreation Master Plan	100,000.00		51,935.22	51,094.92	15,406.75	(18,436.89)

ARPA PROJECTS AS OF 12/31/23

Description	Amount	2021/2022 Expenditures	2022/2023 Expenditures	2023/2024 Expenditures	2023/2024 Encumbrances	Balance
Pickleball Facility	150,000.00		39,844.00	5,445.20	3,004.80	101,706.00
Sunny Acres/Pickle Ball	35,000.00		32,421.00			2,579.00
<b>TOTAL</b>	<b>324,500.00</b>	<b>3,695.99</b>	<b>146,168.66</b>	<b>63,585.12</b>	<b>20,192.86</b>	<b>90,857.37</b>
<b>PLANNING &amp; DEVELOPMENT</b>						
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	77,411.36	34,879.30	570,623.89
Hunting Lodge Road Neighborhood Plan	150,000.00		21,323.20	76,565.34	52,199.98	(88.52)
Direct Financial Assistance to Economically Distressed Residents	150,000.00	2,700.00	64,154.37	20,396.90	2,171.64	60,577.09
<b>TOTAL</b>	<b>1,200,000.00</b>	<b>2,700.00</b>	<b>302,563.02</b>	<b>174,373.60</b>	<b>89,250.92</b>	<b>631,112.46</b>
<b>FIRE &amp; EMERGENCY SERVICES</b>						
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	-
<b>TOTAL</b>	<b>673,750.00</b>	<b>-</b>	<b>50,602.00</b>	<b>-</b>	<b>558,750.00</b>	<b>64,398.00</b>
<b>MANSFIELD PUBLIC SCHOOLS</b>						
Mansfield Middle School HVAC	670,040.00					670,040.00
<b>TOTAL</b>	<b>670,040.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>670,040.00</b>
<b>GENERAL</b>						
Priority Road & Drainage Projects	555,000.00		186,735.00	2,295.00	365,970.00	-
Wayfinding and Signage Implementation	51,580.00					51,580.00
<b>TOTAL</b>	<b>606,580.00</b>	<b>-</b>	<b>186,735.00</b>	<b>2,295.00</b>	<b>365,970.00</b>	<b>51,580.00</b>
<b>TOTAL</b>	<b>5,789,870.00</b>	<b>6,906.11</b>	<b>1,418,918.57</b>	<b>522,177.39</b>	<b>1,499,894.24</b>	<b>2,341,973.69</b>

**Mansfield Downtown Partnership**  
**Statement of Financial Position**  
**December 31, 2023**  
(with comparative totals for December 31, 2022)

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash & Cash Equivalents	\$ 496,191	436,010
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>496,191</u>	<u>436,010</u>
<b>Liabilities</b>		
Accrued Payroll	-	5,806
Accounts Payable	-	8
Due to Mansfield	<u>(13)</u>	<u>-</u>
Total Liabilities	<u>(13)</u>	<u>5,813</u>
<b>Fund Balance</b>		
Contributed Capital	51,440	51,440
Unreserved	<u>444,763</u>	<u>378,756</u>
Total Fund Balance	<u>496,203</u>	<u>430,197</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 496,191</u>	<u>\$ 436,010</u>

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

	<b>Actual 2014/15</b>	<b>Actual 2015/16</b>	<b>Actual 2016/17</b>	<b>Actual 2017/18</b>	<b>Actual 2018/19</b>	<b>Actual 2019/20</b>	<b>Actual 2020/21</b>	<b>Actual 2021/22</b>	<b>Actual 2022/23</b>	<b>Budget 2023/24</b>	<b>50% Actual Dec. 31</b>	<b>Percent of Adopted Budget</b>
<b>Revenues</b>												
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	\$ 87,500	50%
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	20,000	50%
Donations	15,490	19,645	16,673	18,115	16,110	11,910	15,515	16,200	15,305	13,000	2,825	22%
<b>Total Revenues</b>	<b>265,490</b>	<b>269,645</b>	<b>266,673</b>	<b>324,115</b>	<b>302,110</b>	<b>344,910</b>	<b>355,515</b>	<b># 356,200</b>	<b># 375,305</b>	<b>403,000</b>	<b>285,325</b>	<b>71%</b>
<b>Operating Expenditures</b>												
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	146,491	44%
Professional & Technical	15,909	21,969	28,845	22,280	21,175	12,480	28,634	41,310	21,495	17,110	5,795	34%
Office Rental	12,660	13,230	13,200	13,464	13,464	13,728	13,728	14,004	14,004	14,680	7,338	50%
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	12,139	41%
Supplies & Services	644	1,280	1,277	679	640	573	816	631	753	5,350	492	9%
Contingency	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>238,730</b>	<b>261,156</b>	<b>271,719</b>	<b>287,037</b>	<b>281,865</b>	<b>305,962</b>	<b>344,929</b>	<b># 361,090</b>	<b># 343,323</b>	<b>404,140</b>	<b>176,567</b>	<b>44%</b>
Operating Income/(Loss)	26,760	8,489	(5,046)	37,078	20,245	38,948	10,586	(4,890)	31,982	(1,140)	108,758	
Fund Balance, July 1	223,294	250,054	258,543	253,497	290,575	310,820	349,768	360,353	355,464	387,445	387,445	
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>\$ 496,203</u>	
<b>Contribution Recap</b>												
Mansfield	\$ 125,000	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 175,000	\$ 87,500	
UCONN	125,000	125,000	125,000	132,000	132,000	150,000	150,000	150,000	160,000	175,000	175,000	
<b>Total Contributions</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 264,000</b>	<b>\$ 264,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 320,000</b>	<b>\$ 350,000</b>	<b>\$ 262,500</b>	

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

	<u>Intermodal Center 2024</u>	<u>WRTD 2024</u>	<u>Total 2024</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 182,357	\$ 42,187	\$ 224,543
Accounts Receivable	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>182,357</u>	<u>42,187</u>	<u>224,543</u>
<b>Liabilities and Fund Balance</b>			
Liabilities			
Accounts Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance	<u>182,356</u>	<u>42,188</u>	<u>224,543</u>
Total Liabilities and Fund Balance	<u>\$ 182,356</u>	<u>\$ 42,188</u>	<u>\$ 224,543</u>

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

	<b>Intermodal Center 2024</b>	<b>WRTD 2024</b>	<b>Total 2024</b>
<b>Revenues</b>			
Rental Income	\$ 7,338	\$ -	\$ 7,338
Total Revenues	<u>7,338</u>	<u>-</u>	<u>7,338</u>
<b>Expenditures</b>			
Salaries & Benefits	-	-	-
Professional & Technical Services	-	-	-
Other Purchased Services	-	-	-
Office Supplies	144	-	144
Energy	-	-	-
Other General Expense	600	-	600
WRTD - Dial-A-Ride	-	21,023	21,023
WRTD - Windham Reg Transit District	-	38,220	38,220
WRTD - Pre-Paid Fare	-	32	32
WRTD - Disable Transport	-	10,435	10,435
Total Expenditures	<u>744</u>	<u>69,709</u>	<u>70,452</u>
<b>Operating Transfers</b>			
Transfer In - General Fund	<u>2,500</u>	<u>72,500</u>	<u>75,000</u>
Total Operating Transfers	<u>2,500</u>	<u>72,500</u>	<u>75,000</u>
Excess (Deficiency) of Revenues	9,094	2,792	11,886
Fund Balance, July 1	<u>173,262</u>	<u>39,396</u>	<u>212,658</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 182,356</u>	<u>\$ 42,188</u>	<u>\$ 224,543</u>

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

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 283,937	\$ 293,099
Investments	<u>                    </u>	<u>                    </u>
Total Assets	<u>283,937</u>	<u>293,099</u>
<b>Liabilities and Fund Balance</b>		
<b>Liabilities</b>		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
<b>Fund Balance</b>		
Reserve for Perpetual Care	250,000	250,000
Reserve for Non-Expendable Trust	1,200	1,200
Unreserved	<u>32,738</u>	<u>41,898.74</u>
Total Fund Balance	<u>283,938</u>	<u>293,099</u>
Total Liabilities and Fund Balance	<u>\$ 283,937</u>	<u>\$ 293,099</u>

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

	<b>Budget 2023/24</b>	<b>2024</b>	<b>Percent of Adopted Budget</b>	<b>2023</b>
<b>Revenues</b>				
Dividend/Investment Income	\$ 6,000	\$ 3,526	59%	\$ 3,036
State Grant	-	-		3,332
Unrealized Gain/Loss on Investments	-	(472)		(17,264)
Sale of Plots	<u>3,000</u>	<u>3,700</u>	123%	<u>6,575</u>
Total Revenues	<u>9,000</u>	<u>6,753</u>	75%	<u>(4,320)</u>
<b>Operating Transfers</b>				
Transfer from General Fund	<u>30,000</u>	<u>15,000</u>	50%	<u>13,250</u>
Total Operating Transfers	<u>30,000</u>	<u>15,000</u>	50%	<u>13,250</u>
Total Rev & Oper Transfers	<u>39,000</u>	<u>21,753</u>	56%	<u>8,930</u>
<b>Expenditures</b>				
Salaries	6,200	3,382	55%	2,274
Cemetery Maintenance	8,000	-	0%	10,680
Mowing Service	<u>28,000</u>	<u>16,825</u>	60%	<u>3,690</u>
Total Expenditures	<u>42,200</u>	<u>20,207</u>	48%	<u>16,644</u>
Excess (Deficiency) of Revenues	(3,200)	1,546		(7,714)
Fund Balance, July 1	<u>282,391</u>	<u>282,391</u>		<u>300,813</u>
Fund Balance, Dec 31	<u>\$ 279,191</u>	<u>\$ 283,938</u>		<u>\$ 293,099</u>

**TOWN OF MANSFIELD  
INVESTMENT POOL  
AS OF December 31, 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	
<b><u>BOND FUNDS:</u></b>							
<b><u>T. ROWE PRICE</u></b>							
U.S. TREASURY LONG	89,570.06	78,884.79	88,728.19			(841.87)	-1%
<b><u>VANGUARD INVESTMENTS</u></b>							
GNMA FUND	117,000.26	112,908.16	120,895.53			3,895.27	3%
<b>TOTAL BOND FUNDS</b>	<b>206,570.32</b>	<b>191,792.95</b>	<b>209,623.72</b>			<b>3,053.40</b>	
<b>TOTAL INVESTMENTS</b>	<b>206,570.32</b>	<b>191,792.95</b>	<b>209,623.72</b>			<b>3,053.40</b>	
	ok	(14,777.37)	17,830.77				

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

	<b>2024</b>	<b>2023</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 1,108,943	\$ 1,025,074
Accounts Receivable, net	3,230	2,273
Total Current Assets	1,112,172	1,027,347
<b>Fixed Assets</b>		
Land		
Buildings & Equipment	936,766	936,766
Less: Accumulated Depreciation	(706,714)	(661,273)
Total Fixed Assets	230,052	275,493
Total Assets	1,342,224	1,302,840
<b>Liabilities and Retained Earnings</b>		
<b>Current Liabilities</b>		
Accounts Payable	-	-
Accrued Compensated Absences	12,025	12,783
Deferred Revenue	-	-
Refundable Deposits	2,321	2,387
Accrued Payroll	-	5,316
Sales Tax Payable	358	3,043
Total Current Liabilities	14,705	23,530
<b>Long-Term Liabilities</b>		
Landfill Postclosure Costs	100,800	109,200
Total Long-Term Liabilities	100,800	109,200
Total Liabilities	115,505	132,730
Retained Earnings	1,226,720	1,170,110
Total Liabilities and Fund Balance	\$ 1,342,224	\$ 1,302,840

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

	<b>Budget 2023/24</b>	<b>2024</b>	<b>Percent of Adopted Budget</b>	<b>2023</b>
<b>Revenues</b>				
Garbage Collection Fees	\$ 1,492,500	\$ 696,587	47%	\$ 699,565
Transfer Station Fees	120,000	67,905	57%	62,096
Sale of Recyclables	5,000	4,692	94%	2,361
Scrap Metals	25,000	15,209	61%	14,058
Other Revenues	8,500	24,553	289%	28,117
Fee Waivers	4,000	1,211	30%	1,772
<b>Total Revenues</b>	<b>1,655,000</b>	<b>810,156</b>	<b>49%</b>	<b>807,970</b>
<b>Expenditures</b>				
Salaries & Benefits	300,190	141,649	47%	143,732
Contract Pickup	816,600	232,229	28%	224,283
Hauler's Tipping Fees	270,660	124,912	46%	78,392
Equipment Parts/Repair	1,500	393	26%	2,051
Mansfield Tipping Fees	56,760	32,492	57%	23,574
Supplies & Services	68,290	16,410	24%	19,304
Recycle Cost	40,990	14,988	37%	12,332
Hazardous Waste	29,000	-	0%	-
Depreciation Expense	45,440	22,721	50%	22,721
Energy	1,500	617	41%	628
Trucking Fee	3,000	-	0%	-
<b>Total Expenditures</b>	<b>1,633,930</b>	<b>586,411</b>	<b>36%</b>	<b>527,016</b>
<b>Net Income (Loss)</b>	<b>21,070</b>	<b>223,745</b>		<b>280,954</b>
<b>Retained Earnings, July 1</b>	<b>1,002,975</b>	<b>1,002,975</b>		<b>889,156</b>
<b>Retained Earnings, Dec 31</b>	<b>\$ 1,024,045</b>	<b>\$ 1,226,720</b>		<b>\$ 1,170,110</b>

**Town of Mansfield**  
**Sewer Operating Enterprise Fund**  
**Balance Sheet**  
**December 31, 2023**  
(with comparative totals for December 31, 2022)

	<u>2024</u>	<u>2023</u>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ (623,012)	\$ (467,618)
Accounts Receivable, net	<u>3,418,586</u>	<u>3,575,246</u>
Total Current Assets	<u>2,795,574</u>	<u>3,107,628</u>
<b>Fixed Assets</b>		
Buildings & Equipment	11,455,228	11,412,370
Less: Accumulated Depreciation	<u>(1,770,734)</u>	<u>(1,583,253)</u>
Total Fixed Assets	<u>9,684,494</u>	<u>9,829,117</u>
Total Assets	<u><u>12,480,068</u></u>	<u><u>12,936,745</u></u>
<b>Liabilities and Retained Earnings</b>		
<b>Liabilities</b>		
Accounts Payable	<u>(34,667)</u>	<u>82</u>
Total Liabilities	<u>(34,667)</u>	<u>82</u>
Fund Balance	<u>12,514,735</u>	<u>12,936,663</u>
Total Liabilities and Fund Balance	<u><u>\$ 12,480,068</u></u>	<u><u>\$ 12,936,745</u></u>

**Town of Mansfield**  
**Sewer Operating Enterprise Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**December 31, 2023**  
(with comparative totals for December 31, 2022)

	<b>Budget 2023/24</b>	<b>2024</b>	<b>Percent of Adopted Budget</b>	<b>2023</b>
<b>Revenues</b>				
Interest & Lien Fees	\$ 250	\$ 1,576	630%	\$ 3,019
Sewer Charges	583,800	176,302	30%	163,572
Sewer Assessments	206,518	-	0%	-
Total Revenues	<u>790,568</u>	<u>177,878</u>	<u>22%</u>	<u>166,591</u>
<b>Expenditures</b>				
Pump Station Maintenance	42,795	76,261	178%	13,660
Sewer Billing	404,800	(34,667)	-9%	(467)
Purchased Services	15,160	5,140	34%	5,675
Debt Service Payment	236,250	114,375	48%	118,125
Windham Plant Upgrade	73,200	-	0%	-
Depreciation Expense	192,480	94,487	49%	95,980
Total Expenditures	<u>964,685</u>	<u>255,596</u>	<u>26%</u>	<u>232,973</u>
Net Income (Loss)	(174,117)	(77,718)		(66,382)
Retained Earnings, July 1	<u>12,592,453</u>	<u>12,592,453</u>		<u>13,003,045</u>
Retained Earnings, Dec 31	<u>\$ 12,418,336</u>	<u>\$ 12,514,735</u>		<u>\$ 12,936,663</u>

**Town of Mansfield**  
**Health Insurance Fund**  
**Balance Sheet**  
**December 31, 2023**  
(with comparative totals for December 31, 2022)

	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 4,150,808	\$ 4,888,536
Total Assets	4,150,808	4,888,536
<b>Liabilities and Fund Equity</b>		
Liabilities		
Accrued Medical Claims	772,280	592,000
Deferred Revenue	4,000	4,000
Accounts Payable	2,750	9,158
Total Liabilities	779,030	605,158
Fund Balance		
Fund Balance - Available	3,371,778	4,283,379
Total Fund Balance	3,371,778	4,283,379
Total Liabilities and Fund Balance	\$ 4,150,808	\$ 4,888,536

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

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
<b>Revenues</b>				
Premium Income	\$ 9,115,690	\$ 4,469,111	49%	\$ 4,233,121
Interest Income	40,000	75,616	189%	39,728
Other Income	-	65,612		-
Total Revenues	<u>9,155,690</u>	<u>4,610,339</u>	50%	<u>4,272,849</u>
<b>Expenditures</b>				
Medical claims	8,181,610	3,818,828	47%	3,714,600
Administrative expenses	360,910	191,650	53%	231,306
H.S.A Contributions	541,400	168,447	31%	123,675
Employee Wellness Program	27,190	22,503	83%	20,002
Payment in lieu of Insurance	160,400	87,167	54%	122,141
Payroll	145,110	71,827	49%	53,733
Medical Supplies	10,000	820	8%	5,101
Consultants	68,000	21,955	32%	31,489
Total Expenditures	<u>9,494,620</u>	<u>4,383,197</u>	46%	<u>4,302,047</u>
Excess (Deficiency) of Revenues	(338,930)	227,142		(29,198)
Fund Balance, July 1	<u>3,144,635</u>	<u>3,144,635</u>		<u>4,312,576</u>
Fund Balance plus Cont. Capital, Dec. 31	<u>\$ 2,805,705</u>	<u>\$ 3,371,778</u>		<u>\$ 4,283,379</u>

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

<b>MONTH</b>	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>10 Yr. Average FY '15-'24</b>	<b>5 Yr. Average FY'20-'24</b>
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	670,357	621,672	592,072
NOVEMBER	699,223	636,890	593,143	494,144	625,036	747,715	677,537	883,643	646,278	825,188	682,880	756,072
DECEMBER	962,302	591,806	818,113	706,518	552,194	748,345	701,516	753,094	684,752	824,962	734,360	742,534
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
<b>ANNUAL TOTAL</b>	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	4,372,466	6,979,307	6,537,904
<b>MONTHLY AVG</b>	725,239	634,798	582,716	604,845	544,364	510,823	539,406	640,224	669,301	728,744	618,046	617,700
<b>% OF INCREASE</b>	29.0%	-12.5%	-8.2%	3.8%	-10.0%	-6.2%	5.6%	18.7%	4.5%	8.9%	3.36%	6.3%

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

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 258,117	\$ 150,050
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u><u>258,117</u></u>	<u><u>150,050</u></u>
<b>Liabilities and Fund Balance</b>		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Retained Earnings	<u>258,117</u>	<u>150,050</u>
Total Liabilities and Fund Balance	<u><u>\$ 258,117</u></u>	<u><u>\$ 150,050</u></u>

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

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
<b>Revenues</b>				
Premium Income	\$ 401,800	\$ 200,500	50%	\$ 237,900
CIRMA Equity Distribution	<u>-</u>	<u>-</u>		<u>-</u>
Total Revenues	<u>401,800</u>	<u>200,500</u>	50%	<u>237,900</u>
<b>Expenditures</b>				
Workers' Compensation Insurance	<u>465,000</u>	<u>220,214</u>	47%	<u>330,357</u>
Total Expenditures	<u>465,000</u>	<u>220,214</u>	47%	<u>330,357</u>
Net Income (Loss)	(63,200)	(19,714)		(92,457)
Retained Earnings, July 1	<u>321,878</u>	<u>277,831</u>		<u>242,507</u>
Retained Earnings, Dec 31	<u>\$ 258,678</u>	<u>\$ 258,117</u>		<u>\$ 150,050</u>

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

	<b>2024</b>	<b>2023</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 1,147,779	\$ 1,134,917
Due From Region/Town	-	-
Accounts Receivable, net	-	-
Total Current Assets	1,147,779	1,134,917
<b>Fixed Assets</b>		
Land	145,649	145,649
Buildings	226,679	226,679
Office Equipment	2,693,975	2,763,683
Construction in Progress	227,635	202,210
Less: Accumulated Depreciation	(2,070,191)	(2,112,876)
Total Fixed Assets	1,223,747	1,225,345
Total Assets	\$ 2,371,526	\$ 2,360,263
<b>Liabilities and Retained Earnings</b>		
<b>Liabilities</b>		
Accounts Payable	5,395	22,994
Accrued Payroll	-	29,341
Due to Internal Service Fund	-	-
Total Liabilities	5,395	52,335
<b>Equity</b>		
Contributed Capital	146,000	146,000
Retained Earnings	2,220,130	2,161,928
Total Equity	2,366,130	2,307,928
Total Liabilities and Fund Balance	\$ 2,371,526	\$ 2,360,263

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

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
<b>Revenues</b>				
Copier Service Fees	\$ 180,500	\$ 91,038	50.4%	\$ 89,772
Communication Service Fees	215,690	107,552	49.9%	107,787
Energy Service Fees	1,372,000	754,772	55.0%	687,280
Postage Fees	45,000	21,810	48.5%	21,802
Shared Finance Fees	1,079,090	543,892	50.4%	523,040
Shared Info. Technology Fees	765,650	383,963	50.1%	385,812
Rent Telecom Towers	270,230	153,224	56.7%	138,872
Gain or Loss on Sale of Assets	-	-		-
Other	-	-		-
	<u>3,928,160</u>	<u>2,056,251</u>		<u>1,954,365</u>
<b>Expenditures</b>				
Salaries & Benefits	1,730,000	785,441	45.4%	796,372
Repairs & Maintenance	74,700	4,282	5.7%	4,521
Professional & Technical	216,376	71,084	32.9%	98,414
System Support	176,120	138,268	78.5%	100,530
Copier Maintenance Fees	120,000	80,348	67.0%	86,482
Communication Equipment	28,008	10,479	37.4%	1,250
Supplies and Software Licensing	304,790	144,819	47.5%	135,613
Equipment	34,156	4,499	13.2%	20,361
Energy	1,504,650	661,431	44.0%	660,804
Postage	41,100	5,629	13.7%	18,234
Miscellaneous	16,000	2,510	15.7%	3,108
Transfer to Capital	48,000	-		48,000
	<u>4,293,900</u>	<u>1,908,790</u>	44.5%	<u>1,973,690</u>
Sub-Total Expenditures	<u>4,293,900</u>	<u>1,908,790</u>	44.5%	<u>1,973,690</u>
Depreciation	139,090	67,882	48.8%	70,183
Equipment Capitalized	-	-		-
	<u>4,432,990</u>	<u>1,976,672</u>	44.6%	<u>2,043,873</u>
Total Expenditures	<u>4,432,990</u>	<u>1,976,672</u>	44.6%	<u>2,043,873</u>
Net Income (Loss)	(504,830)	79,579		(89,508)
Retained Earnings, July 1	<u>2,286,553</u>	<u>2,286,552</u>		<u>2,397,436</u>
Retained Earnings, Dec 31	<u>\$ 1,781,723</u>	<u>\$ 2,366,130</u>		<u>\$ 2,307,928</u>

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

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 742,354	\$ 664,965
Accounts Receivable	<u>-</u>	<u>377</u>
Total Assets	<u><u>742,354</u></u>	<u><u>665,343</u></u>
 <b>Liabilities and Fund Balance</b>		
<b>Liabilities</b>		
Accounts Payable	<u>3,482</u>	<u>21,432</u>
Total Liabilities	<u>3,482</u>	<u>21,432</u>
Fund Balance	<u>738,872</u>	<u>643,911</u>
Total Liabilities and Fund Balance	<u><u>\$ 742,354</u></u>	<u><u>\$ 665,343</u></u>

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

	<b>Adopted Budget 2023/24</b>	<b>Amended Budget 2023/24</b>	<b>Percent of Adopted Budget</b>		
			<b>2024</b>	<b>2023</b>	
<b>Revenues</b>					
Member Town Contributions	\$ 463,210	\$ 463,210	\$ 231,597	50.0%	\$ 232,312
State Grants	207,210	207,210	207,210	100.0%	206,500
Septic Permits	47,880	47,880	27,685	57.8%	31,635
Well Permits	12,090	12,090	7,500	62.0%	8,250
Soil Testing Service	43,050	43,050	20,960	48.7%	16,940
Food Protection Service	83,500	83,500	9,096	10.9%	9,617
B100a Reviews	20,710	20,710	12,390	59.8%	12,915
Septic Plan Reviews	30,280	30,280	16,670	55.1%	19,595
Other Health Services	4,700	4,700	939	20.0%	880
Cosm Insp	5,500	5,500	2,550	46.4%	5,525
Vaccine Adm	8,500	8,500	-	0.0%	-
Appropriation of Fund Balance	49,944	65,319	-	0.0%	-
<b>Total Revenues</b>	<b>976,574</b>	<b>991,949</b>	<b>536,596</b>	<b>54.9%</b>	<b>544,169</b>
<b>Expenditures</b>					
Salaries & Wages	666,723	680,693	287,728	43.2%	309,008
Grant Deductions	(63,088)	(63,088)	(46,647)	73.9%	(48,181)
Benefits	237,875	239,280	78,258	32.9%	106,593
Miscellaneous Benefits	14,130	14,130	3,105	22.0%	5,608
Insurance	15,050	15,050	11,757	78.1%	10,368
Professional & Technical Services	21,845	21,845	17,012	77.9%	19,216
Vehicle Repairs & Maintenance	2,500	2,500	673	26.9%	1,475
Health Reg*Admin Overhead	33,890	33,890	16,945	50.0%	15,660
Other Purchased Services	31,049	31,049	25,743	82.9%	26,344
Other Supplies	10,000	10,000	2,320	23.2%	2,395
Equipment - Minor	3,600	3,600	2,612	72.5%	2,080
<b>Total Expenditures</b>	<b>973,574</b>	<b>988,949</b>	<b>399,506</b>	<b>41.0%</b>	<b>450,567</b>
<b>Operating Transfers</b>					
Transfer to CNR Fund	3,000	3,000	-	0.0%	125,000
<b>Total Exp &amp; Oper Trans</b>	<b>976,574</b>	<b>991,949</b>	<b>399,506</b>	<b>40.9%</b>	<b>575,567</b>
Excess (Deficiency) of Revenues	-	-	137,090		(31,398)
Fund Balance, July 1	601,782	601,782	601,782		675,309
Fund Balance plus Cont. Capital, Dec.31	\$ 601,782	\$ 601,782	\$ 738,872		\$ 643,911

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

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 216,445	\$ 231,230
Total Assets	<u>216,445</u>	<u>231,230</u>
 <b>Liabilities and Fund Balance</b>		
<b>Liabilities</b>		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>216,445</u>	<u>231,230</u>
Total Liabilities and Fund Balance	<u>\$ 216,445</u>	<u>\$ 231,230</u>

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

	<b>2024</b>	<b>2023</b>
<b>Revenues</b>		
General Fund	\$ -	\$ 125,000
Total Revenues	-	125,000
<b>Operating Transfers</b>		
General Fund	-	-
Total Operating Transfers	-	-
Total Rev & Oper Trans	-	125,000
<b>Expenditures</b>		
Professional & Technical Services	-	-
Vehicles	-	23,882
Office Equipment	-	-
Total Expenditures	-	23,882
Excess (Deficiency) of Revenues	-	101,118
Fund Balance, July 1	216,445	130,112
Fund Balance plus Cont. Capital, Dec.31	\$ 216,445	\$ 231,230

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

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ <u>7,337,994</u>	\$ <u>12,696,719</u>
Total Assets	<u><u>7,337,994</u></u>	<u><u>12,696,719</u></u>
<b>Liabilities and Fund Balance</b>		
Liabilities		
Accounts Payable	<u>4,521,565</u>	<u>11,640,667</u>
Total Liabilities	<u>4,521,565</u>	<u>11,640,667</u>
Fund Balance	<u>2,816,429</u>	<u>1,056,052</u>
Total Liabilities and Fund Balance	\$ <u><u>7,337,994</u></u>	\$ <u><u>12,696,719</u></u>

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

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
<b>Operating Transfers</b>				
General Fund	\$ 1,600,000	\$ 800,000	50%	\$ 680,695
Premium Income	-	-	0%	-
Sewer Operating Fund	<u>228,750</u>	<u>114,375</u>	50%	<u>118,125</u>
Total Operating Transfers	<u>1,828,750</u>	<u>914,375</u>	50%	<u>798,820</u>
Total Rev & Oper Trans	<u>1,828,750</u>	<u>914,375</u>	50%	<u>798,820</u>
<b>Expenditures</b>				
Principal Payments	1,185,000	-	0%	-
Issuance Costs	-	1,500	0%	758
Interest Payments	<u>1,033,892</u>	<u>590,380</u>	57%	<u>442,111</u>
Total Expenditures	<u>2,218,892</u>	<u>591,880</u>	27%	<u>442,869</u>
Excess (Deficiency) of Revenues	(390,142)	322,495		355,951
Fund Balance, July 1	<u>2,493,934</u>	<u>2,493,934</u>		<u>700,100</u>
Fund Balance plus Cont. Capital, Dec 31	<u><u>2,103,792</u></u>	<u><u>\$ 2,816,429</u></u>		<u><u>\$ 1,056,052</u></u>

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

	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
	<b>Actual</b>	<b>Actual</b>	<b>Proposed</b>	<b>Projected</b>	<b>Projected</b>
<b>Revenues:</b>					
Bond Premium	\$ 541,293	\$ 736,796			
Interest on Unspent Balance					
Total Revenues	541,293	736,796	-	-	-
Operating Transfers In - General Fund	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
<b>Expenditures:</b>					
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	(1,067,194)	(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	\$ 1,426,740	\$ 805,015	\$ 470,340

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

	<b>26/27</b>	<b>27/28</b>	<b>28/29</b>	<b>29/30</b>	<b>30/31</b>
	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Revenues:</b>					
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
<b>Expenditures:</b>					
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

	<u>31/32</u> <u>Projected</u>	<u>32/33</u> <u>Projected</u>	<u>33/34</u> <u>Projected</u>	<u>34/35</u> <u>Projected</u>	<u>35/36</u> <u>Projected</u>
<b>Revenues:</b>					
Bond Premium					
Interest on Unspent Balance					
<hr/>					
Total Revenues	-	-	-	-	-
<hr/>					
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
<hr/>					
Total Revenues and Operating Transfers In	2,036,750	2,032,250	2,027,750	2,023,250	2,018,750
<hr/>					
<b>Expenditures:</b>					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	1,520,000	1,570,000	1,570,000	1,595,000	1,595,000
Interest - GOB 2011 & 2019	636,775	576,175	458,075	454,475	394,375
Issuance Costs (Notes & Bonds)					
<hr/>					
Total Expenditures	2,156,775	2,146,175	2,028,075	2,049,475	1,989,375
<hr/>					
Revenues and Other Financing Sources Over/(Under) Expend	(120,025)	(113,925)	(325)	(26,225)	29,375
<hr/>					
Fund Balance, July 1	(225,835)	(345,860)	(459,785)	(460,110)	(486,335)
<hr/>					
Fund Balance, June 30	\$ (345,860)	\$ (459,785)	\$ (460,110)	\$ (486,335)	\$ (456,960)
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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>
<b>Revenues:</b>			
Bond Premium			
Interest on Unspent Balance			
Total Revenues	-	-	-
Operating Transfers In - General Fund	1,850,000	1,850,000	1,850,000
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
<b>Expenditures:</b>			
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 December 31, 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, 2023	\$ 28,535,000	\$ 4,495,000	\$ -	\$ 33,030,000
Debt Issued	-	-	-	-
Debt Retired	-	-	-	-
Balance at June 30, 2024	<u>\$ 28,535,000</u>	<u>\$ 4,495,000</u>	<u>\$ -</u>	<u>\$ 33,030,000</u>

<u>Description</u>	<u>Original Amount</u>	<u>Payment Date</u>		<u>Bonds</u>	<u>BAN's</u>	<u>Total</u>
		<u>P &amp; I</u>	<u>I</u>			
2011 Town General Oblig. Bond	1,485,000	3/15	9/15	311,000		311,000
2011 Town Sewer Purpose Bond	330,000	3/15	9/15	85,000		85,000
2011 School General Oblig. Bond	1,025,000	3/15	9/15	244,000		244,000
2019 Town General Oblig. Bond	482,000	3/1	9/1	384,000		384,000
2019 Town Sewer Purpose Bond	6,000,000	3/1	9/1	4,800,000		4,800,000
2019 School General Oblig. Bond	873,000	3/1	9/1	711,000		711,000
2022 School General Purpose Obligation 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 December 31, 2023**

	<b>Original Amount</b>	<b>Balance 12/31/23</b>
<b>Schools:</b>		
Consists of -		
2011 General Obligation Bonds:		
MMS Heating Conversion	\$ 1,025,000	\$ 244,000
2019 General Obligation Bonds:		
MMS Gymnasium Renovation	873,000	711,000
2022 General Obligation Bonds		
Mansfield Elementary School & Middle School Ro	15,000,000	15,000,000
2023 General Obligation Bonds		
Mansfield Elementary School & Middle School Ro	7,000,000	7,000,000
2023 Bond Anticipation Notes		
Mansfield Elementary School & Middle School Ro	4,495,000	4,495,000
Schools Outstanding Debt	28,393,000	27,450,000
<b>Town:</b>		
Consists of -		
2011 General Obligation Bonds:		
Community Center Air Conditioning	173,620	40,500
Hunting Lodge Road Bikeway	105,250	21,500
Salt Storage Shed	263,130	60,000
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	69,000
Various Equipment Purchases	93,000	-
Facility Improvements	40,000	-
Transportation Facility Improvements	130,000	32,000
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	88,000
2019 General Obligation Bonds:		
Open Space	482,000	384,000
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Design	330,000	85,000
2019 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Project	6,000,000	4,800,000
Town Outstanding Debt	8,297,000	5,580,000
Total Debt Outstanding	\$ 36,690,000	\$ 33,030,000

**Town of Mansfield  
Summary of Investments  
December 31, 2023**

**Health Insurance Fund**

<b>Institution</b>	<b>Principal</b>	<b>Average Rate of Interest</b>	<b>Date of Purchase</b>	<b>Date of Maturity</b>	<b>Accrued Interest 12/31/23</b>
State Treasurer	\$ 2,847,427	5.36%	Various	Various	\$
Total Accrued Interest @ 12/31/23					\$
Interest Received 7/1/23 - 12/31/23					<u>75,616</u>
Total Interest, Health Insurance Fund @ 12/31/23					<u><u>\$ 75,616</u></u>

**All Other Funds**

<b>Institution</b>	<b>Principal</b>	<b>Average Rate of Interest</b>	<b>Date of Purchase</b>	<b>Date of Maturity</b>	<b>Accrued Interest 12/31/23</b>
State Treasurer	\$ 53,495,929	5.36%	Various	Various	\$
Total Accrued Interest @ 12/31/23					\$
Interest Received 7/1/23 - 12/31/23					<u>1,498,674</u>
Total Interest, General Fund @ 12/31/23					<u><u>\$ 1,498,674</u></u>

Town of Mansfield  
Memo

DATE: January 10th, 2024  
 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 12/31/2023 comparable to 07/01/2022 to 12/31/2022 and 07/01/2021 to 12/31/2021

	GRAND LIST 2022	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 12/31/2023	% OPEN
RE	26,984,359.07	8,804.93	26,993,164.00	(16,608,284.32)	0.62	10,384,879.68	38%
STORRS CENTER RE	3,794,578.07		3,794,578.07	(2,319,704.58)	0.61	1,474,873.49	39%
PER	3,018,650.10	(14,985.58)	3,003,664.52	(1,849,641.95)	0.62	1,154,022.57	38%
STORRS CENTER PP	105,760.83	(2,793.30)	102,967.53	(59,598.77)	0.58	43,368.76	42%
MV	3,501,917.18	(64,713.51)	3,437,203.67	(3,130,475.24)	0.91	306,728.43	9%
DUE	37,405,265.25	(73,687.46)	37,331,577.79	(23,967,704.86)	0.64	13,363,872.93	36%
MVS						-	
<b>TOTAL</b>	<b>37,405,265.25</b>	<b>(73,687.46)</b>	<b>37,331,577.79</b>	<b>(23,967,704.86)</b>	<b>0.64</b>	<b>13,363,872.93</b>	<b>35.8%</b>
PRIOR YEARS COLLECTION July 1, 2022 to June 30 2023							
Suspense Collections		2,695.71		Suspense Interest Less Fees	5,200.75		
Prior Years Taxes		<u>221,505.51</u>		Interest and Lien Fees	<u>113,004.53</u>		
		<u>224,201.22</u>			<u>118,205.28</u>		
	GRAND LIST 2021	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 12/31/2022	% OPEN
RE	26,118,252.80	(31,586.50)	26,086,666.30	(16,328,119.64)	63%	9,758,546.66	37%
STORRS CENTER RE	3,608,277.60		3,608,277.60	(2,244,635.62)	62%	1,363,641.98	38%
PER	2,987,304.46	(14,200.82)	2,973,103.64	(1,745,566.54)	59%	1,227,537.10	41%
STORRS CENTER PP	106,600.38	(1,731.06)	104,869.32	(56,631.85)	54%	48,237.47	46%
MV	3,231,690.62	(76,300.01)	3,155,390.61	(2,907,270.43)	92%	248,120.18	8%
DUE	36,052,125.86	(123,818.39)	35,928,307.47	(23,282,224.08)	65%	12,646,083.39	35%
MVS							
<b>TOTAL</b>	<b>36,052,125.86</b>	<b>(123,818.39)</b>	<b>35,928,307.47</b>	<b>(23,282,224.08)</b>	<b>65%</b>	<b>12,646,083.39</b>	<b>35.2%</b>
PRIOR YEARS COLLECTION July 1, 2021 to June 30 2022							
Suspense Collections		1,783.15		Suspense Interest Less Fees	1,791.28		
Prior Years Taxes		<u>138,105.84</u>		Interest and Lien Fees	<u>93,999.88</u>		
		<u>139,888.99</u>			<u>95,791.16</u>		
	GRAND LIST 2020	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 12/31/2021	% OPEN
RE	26,723,194.15	3,398.83	26,726,592.98	(16,745,550.65)	63%	9,981,042.33	37%
STORRS CENTER RE	3,787,332.12		3,787,332.12	(2,415,434.35)	64%	1,371,897.77	36%
PER	2,904,154.89	(8,104.86)	2,896,050.03	(1,689,770.93)	58%	1,206,279.10	42%
STORRS CENTER PP	107,377.57	-	107,377.57	(60,004.37)	56%	47,373.20	44%
MV	2,670,719.23	(105,547.28)	2,565,171.95	(2,432,348.40)	95%	132,823.55	5%
DUE	36,192,777.96	(110,253.31)	36,082,524.65	(23,343,108.70)	65%	12,739,415.95	35%
MVS							
<b>TOTAL</b>	<b>36,192,777.96</b>	<b>(110,253.31)</b>	<b>36,082,524.65</b>	<b>(23,343,108.70)</b>	<b>65%</b>	<b>12,739,415.95</b>	<b>35.3%</b>
PRIOR YEARS COLLECTION July 1, 2021 to June 30 2022							
Suspense Collections		3,363.86		Suspense Interest Less Fees	3,894.99		
Prior Years Taxes		<u>130,381.32</u>		Interest and Lien Fees	<u>88,887.99</u>		
		<u>133,745.18</u>			<u>92,782.98</u>		

Notes: Tax collections are on the same track with 2021 and 2022 at this time, showing a difference of .5%. There seems to be a few more people falling behind due to the economic state of the nation. This is resulting in higher prior year collections, along with higher interest and fees being collected. Suprisingly Personal Property collections are on an uptick. All in All collections seem to still be holding relatively steady.

**270 Fund Analysis**

**12/31/2023**

	<b>Balance</b>			<b>Balance</b>
<b>Activity</b>	<b>7/1/2023</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>12/31/2023</b>
Goodwin Bequest	5,769.68			5,769.68
Mansfield Uniform Shirts	34.45			34.45
Election Grants	4,796.02			4,796.02
Historic Document Preservatio	20,674.30	10,525.00	(1,895.62)	29,303.68
Property Revaluation	310,583.18	12,500.00	(700.00)	322,383.18
Neuter Assist/Education Fund	1,326.21	94.50		1,420.71
Animal Shelter Donations	887.62			887.62
Mansfield Fire Donations	8,487.92	1,625.00		10,112.92
Ambulance Services	0.09	222,626.48	(43,125.63)	179,500.94
FM Global Fire Prevention Gra	24.81			24.81
Corona Virus Relief PT 2	3,185.86			3,185.86
Permitting/Enforcement Softw	73,172.58	16,392.00	(6,266.88)	83,297.70
Maintenance-Sale of property	4,268.50			4,268.50
Police Donations	100.00			100.00
Town Square Activities	21,705.69	2,178.25	(3,833.60)	20,050.34
Downtown Partnership	6,410.14		(2,497.08)	3,913.06
MDP - Festival on the Green	29,614.48	7,450.00	(16,235.31)	20,829.17
Holiday DUI Enforcement	1,124.25	15,622.39	(12,173.33)	4,573.31
Neighborhood Assist.Act-Ener	96.47			96.47
Neighborhood Assist.Act-Wate	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	(2,752.31)	8,545.53
Town Square Concert Series	6,586.88		(5,436.04)	1,150.84
Paterson Square Events	106.61	10.00	(202.15)	(85.54)
Beautification Committee	420.65			420.65
Mansfield Bike Tour	9,300.85			9,300.85
Elderly Disabled Responsive T	3,274.12	73,451.00	(12,683.79)	64,041.33
Nature's Medicine	65,082.49		(987.94)	64,094.55
ACHIEVE	406.47			406.47
Mansfield Holiday Fund - Key	550.00			550.00
Children's Grief Group	695.43	(695.43)		(0.00)
Holiday Fund	69,860.57	(69,860.57)		-
Camperships	11,701.93	(11,701.93)		(0.00)
Rec. Program Scholarship Fur	8,050.82	113.30		8,164.12
Local Prevention Council Gran	828.03			828.03
SERAC-Mini Opiod Grant PT2	(0.00)			(0.00)
General Services - Special Ne	-	95,007.36		95,007.36
Senior Programs	9,683.16	33,962.64	(24,154.25)	19,491.55
TVCCA Senior Nutrition	20.00	(20.00)		-
Senior Ctr Veteran's Day	7.52	(7.52)		(0.00)
Senior Ctr - Herrmann Trust	200.47	(200.47)		0.00
Senior Newsletter	67.96	432.00	(23.43)	476.53
Senior Center Café & Library	5,886.50	684.02	(2,350.08)	4,220.44
Youth Services Prog-MASP/SI	6,136.42	799.33		6,935.75
2020 Farm Viability Grant - HS	7,331.76		(620.85)	6,710.91
Friends of Library	13,412.61	8,000.00	(800.85)	20,611.76
Hall Bequest - Mansfield Publi	5,093.79			5,093.79
Hall Bequest - Doris Davis Ga	8,071.88			8,071.88
Library Re-Sale/Contribution	8,957.63	150.00		9,107.63
Library Connection Technolog	3,555.06			3,555.06
IMLS ARPA 2021-2022	-			-
Community Center - Teen Cer	14.34			14.34
Land Protection Program	12,013.26	1,947.00		13,960.26
Comm Ctr Accessibility	36.82			36.82

**270 Fund Analysis**

**12/31/2023**

	<b>Balance</b>			<b>Balance</b>
<b>Activity</b>	<b>7/1/2023</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>12/31/2023</b>
Mansfield Community Playgro	3.36			3.36
Bicentennial Pond Trail Desigr	699.85			699.85
Mansfield Dog Park	313.25			313.25
Gawlicki Family Foundation - M	556.70			556.70
Community School of the Arts	3,651.41			3,651.41
Comm Enrichment Grant-TLG	2,995.59			2,995.59
MCC Before After Care Progra	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		(7,136.89)	1,535.97
CT Writing Project	464.98			464.98
Enriching Student Achievemer	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/Tuiti	776,579.07	24,290.15	(26,407.66)	774,461.56
Preschool Tuition	51,592.34			51,592.34
Crepeau MMS Spec. ED.	991.40			991.40
Early Childhood Fund	979.35	(979.35)		0.00
Goodwin Greenhouse Fund	205.12			205.12
Mohegan Tribe Challenge	360.12			360.12
Graustein Memorial Fund	8.55	(8.55)		(0.00)
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/I	140.00			140.00
Southeast Buddy Bench	227.77			227.77
NE Dairy & Food Council Gran	133.54			133.54
Rachel Leclerc Spec. Educatio	962.86			962.86
New Mansfield Elem -MASP D	40,000.00			40,000.00
Suzuki	9,886.54		(6,435.15)	3,451.39
Dorothy C. Goodwin Program	554.90			554.90
School Use Fund (62609)	9,841.16	150.00		9,991.16
Town Square	11,300.73	500.00	(1,476.49)	10,324.24
Recycle CT Foundation Grant	6.19			6.19
MLK Mural Project	0.04			0.04
Ossen Foundation Farm Gran	22.85			22.85
Superintendent Retirement Pa	-			-
OthOper-CLICK Grant	(594.70)	6,542.06	(5,629.86)	317.50
USDA Local Food for S	-	-	(7,934.45)	(7,934.45)
School Lunch Donations	-	150.00		150.00
JRB-CYA Grant 23-24	-	750.00		750.00
Local Prevention Coun	-	-	(4,344.00)	(4,344.00)
OthOP National Opiod Settlem	29,461.17	5,099.76		34,560.93
	1,861,946.57	458,600.26	(197,472.98)	2,123,073.85

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

	July 1, Beg. Balance	Revenues	Usage	June 30, Ending Bal.	Net Actual (Usage)/Incr.
FY 2023/24 (Proposed)	\$ 775,447	\$ 120,000	\$(107,000)	\$ 788,447	\$ 13,000
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 Cost Analysis - General Fund**

	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Year to Date 12/31/23
General Fund Expenditure Budget:					
Outplacement Tuition	\$ 252,035	\$ 364,592	\$ 315,950	\$ 326,000	\$ 143,608
Transportation Costs	43,118	135,271	87,642	114,940	47,410
Instruction	1,635,547	1,727,780	1,859,280	1,856,880	738,478
Management	300,006	322,701	357,527	364,200	180,369
Total General Fund Special Education Costs	2,230,706	2,550,344	2,620,399	2,662,020	1,109,865
Offsetting revenue from Special Education Reserve	-	-	-	(100,000)	(100,000)
Net Budgeted Expenditures	\$ 2,230,706	\$ 2,550,344	\$ 2,620,399	\$ 2,562,020	\$ 1,009,865

**Special Education Reserve Summary**

	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Year to Date 12/31/23
Gross Revenues:					
State Agency & Excess Cost Grant	\$ 6,474	\$ 83,978	\$ 72,552	\$ 70,000	\$ -
Medicaid Reimbursement	26,486	25,918	55,017	50,000	24,290
Tuition Income	8,546	3,622	-	-	-
Total Revenues	41,506	113,518	127,569	120,000	24,290
Gross Expenditures:					
Outplacement Tuition	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
CompiuClaim Billing	3,178	5,675	6,027	7,000	925
Total Expenditures	3,178	5,675	6,027	107,000	100,925
Actual Net Income/(Cost)	\$ 38,328	\$ 107,843	\$ 121,542	\$ 13,000	\$ (76,635)
Special Ed Reserve, beginning balance	507,736	546,064	653,907	775,449	775,449
Special Ed Reserve, ending balance	\$ 546,064	\$ 653,907	\$ 775,449	\$ 788,449	\$ 698,814

**TOWN OF MANSFIELD**  
REVENUE SUMMARY BY SOURCE

FOR 2024 06

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<b>1005 Town General Fund</b>						
<b>4101 Legislative</b>						
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%
<b>4123 Accounting &amp; Disbursements</b>						
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	-3,946,643.56	654,913.56	119.9%
43361 Pilot - Senior Housing	0	0	0	-873.00	873.00	100.0%
46101 Interest Income	-825,000	0	-825,000	-1,498,673.87	673,673.87	181.7%
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	21.60	-21.60	100.0%
48890 Other	-2,500	0	-2,500	3.50	-2,503.50	-.1%
TOTAL Accounting & Disbursements	-14,721,180	0	-14,721,180	-16,657,726.50	1,936,546.50	113.2%
<b>4125 Animal Control</b>						
44222 Redemption/Release Fees	-2,760	0	-2,760	-478.00	-2,282.00	17.3%
44223 Boarding/Quarantine Fees	0	0	0	-2,820.00	2,820.00	100.0%
44525 Animal Adoption Fees	-410	0	-410	-265.00	-145.00	64.6%
48824 Sale of Supplies	0	0	0	-3.00	3.00	100.0%
TOTAL Animal Control	-3,170	0	-3,170	-3,566.00	396.00	112.5%
<b>4131 Property Assessment</b>						
43369 Veterans Reimb	-3,450	0	-3,450	-3,025.92	-424.08	87.7%
44106 Copies of Records	-40	0	-40	.00	-40.00	.0%
TOTAL Property Assessment	-3,490	0	-3,490	-3,025.92	-464.08	86.7%
<b>4135 Revenue Collections</b>						

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

FOR 2024 06

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
41901 Current Year Levy	-36,990,945	0	-36,990,945	-23,967,065.99	-13,023,879.01	64.8%
41902 Prior Year Levy	-255,500	0	-255,500	-219,930.68	-35,569.32	86.1%
41903 Interest & Lien Fees	-197,300	0	-197,300	-112,993.76	-84,306.24	57.3%
41904 Motor Vehicle Supplement	-390,000	0	-390,000	-1,105.62	-388,894.38	.3%
41905 Susp. Coll. Taxes - Trnsc.	-6,190	0	-6,190	-3,478.71	-2,711.29	56.2%
41906 Susp. Coll. Int. - Trnsc.	-6,965	0	-6,965	-5,200.75	-1,764.25	74.7%
41909 Collection Fees	-15,000	0	-15,000	-522.00	-14,478.00	3.5%
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	-975.73	-24.27	97.6%
43394 Judicial Revenue Distribution	-1,735	0	-1,735	-3,535.00	1,800.00	203.7%
44106 Copies of Records	-20	0	-20	-50.00	30.00	250.0%
<b>TOTAL Revenue Collections</b>	<b>-37,869,355</b>	<b>0</b>	<b>-37,869,355</b>	<b>-24,314,858.24</b>	<b>-13,554,496.76</b>	<b>64.2%</b>
<b>4143 Information Technology</b>						
49928 School Cafeteria	-2,550	0	-2,550	-1,275.00	-1,275.00	50.0%
<b>TOTAL Information Technology</b>	<b>-2,550</b>	<b>0</b>	<b>-2,550</b>	<b>-1,275.00</b>	<b>-1,275.00</b>	<b>50.0%</b>
<b>4147 Town Clerk</b>						
41204 Conveyance Tax	-220,000	0	-220,000	-85,293.84	-134,706.16	38.8%
42241 Sport Licenses	-40	0	-40	-13.00	-27.00	32.5%
42261 Dog Licenses	-7,900	0	-7,900	-6,249.25	-1,650.75	79.1%
42271 Misc Licenses & Permits	-2,500	0	-2,500	-1,045.00	-1,455.00	41.8%
44102 Recording	-65,000	0	-65,000	-24,381.00	-40,619.00	37.5%
44106 Copies of Records	-10,100	0	-10,100	-4,735.26	-5,364.74	46.9%
44501 Vital Statistics	-12,000	0	-12,000	-5,896.00	-6,104.00	49.1%
<b>TOTAL Town Clerk</b>	<b>-317,540</b>	<b>0</b>	<b>-317,540</b>	<b>-127,613.35</b>	<b>-189,926.65</b>	<b>40.2%</b>
<b>4153 Planning &amp; Development</b>						
42210 Subdivision Permits	-150	0	-150	-135.00	-15.00	90.0%
42211 Zoning/Special Permits	-20,000	0	-20,000	-28,470.25	8,470.25	142.4%
42212 ZBA Applications	-400	0	-400	.00	-400.00	.0%

**TOWN OF MANSFIELD**  
REVENUE SUMMARY BY SOURCE

FOR 2024 06

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
42214 IWA Permits	-2,500	0	-2,500	-3,110.00	610.00	124.4%
42231 Adm Cost Reimb-Permits	-200	0	-200	-150.00	-50.00	75.0%
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	-29,533.50	-20,466.50	59.1%
<b>TOTAL Planning &amp; Development</b>	<b>-73,350</b>	<b>0</b>	<b>-73,350</b>	<b>-61,548.75</b>	<b>-11,801.25</b>	<b>83.9%</b>

**4201 Police Services**

43354 Circuit Court - State Tickets	-500	0	-500	.00	-500.00	.0%
44201 Police Service	-44,200	0	-44,200	-2,733.64	-41,466.36	6.2%
45705 Town Prk Fines-Storrs Center	-8,000	0	-8,000	-21,959.99	13,959.99	274.5%
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%
<b>TOTAL Police Services</b>	<b>-69,700</b>	<b>0</b>	<b>-69,700</b>	<b>-24,693.63</b>	<b>-45,006.37</b>	<b>35.4%</b>

**4207 Emergency Management**

43365 Emerg Mgmt Performance Grant	-12,900	0	-12,900	20,451.00	-33,351.00	-158.5%
<b>TOTAL Emergency Management</b>	<b>-12,900</b>	<b>0</b>	<b>-12,900</b>	<b>20,451.00</b>	<b>-33,351.00</b>	<b>-158.5%</b>

**4213 Building Inspection**

42201 Building Permits	-200,000	0	-200,000	-279,420.83	79,420.83	139.7%
42232 Housing Code Permits	-175,000	0	-175,000	-123,400.00	-51,600.00	70.5%
42233 Housing Code Penalties	-1,000	0	-1,000	-100.00	-900.00	10.0%
42234 Landlord Registrations	-2,500	0	-2,500	-795.00	-1,705.00	31.8%
44044 Parking Plan Review Fee	-300	0	-300	-525.00	225.00	175.0%
44106 Copies of Records	-250	0	-250	-11.00	-239.00	4.4%
45711 Landlord Registration Penalty	-100	0	-100	.00	-100.00	.0%
45715 Ordinance Violation Penalty	-15,000	0	-15,000	-23,000.00	8,000.00	153.3%
<b>TOTAL Building Inspection</b>	<b>-394,150</b>	<b>0</b>	<b>-394,150</b>	<b>-427,251.83</b>	<b>33,101.83</b>	<b>108.4%</b>

**4219 Fire Prevention**

**TOWN OF MANSFIELD**  
REVENUE SUMMARY BY SOURCE

FOR 2024 06						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
42271 Misc Licenses & Permits	-200	0	-200	-120.00	-80.00	60.0%
44099 Fire Safety Code Fees	-20,000	0	-20,000	-74,053.00	54,053.00	370.3%
TOTAL Fire Prevention	-20,200	0	-20,200	-74,173.00	53,973.00	367.2%
<b>4302 Pw Admin/Super/Operations</b>						
42223 Sewer Permits	-250	0	-250	-150.00	-100.00	60.0%
42224 Road Permits	-1,500	0	-1,500	-1,250.00	-250.00	83.3%
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	-11,404.50	-11,405.50	50.0%
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	-12,804.50	-14,855.50	46.3%
<b>4313 Equipment Maintenance</b>						
44010 Charge For Services	-3,500	0	-3,500	-2,585.91	-914.09	73.9%
TOTAL Equipment Maintenance	-3,500	0	-3,500	-2,585.91	-914.09	73.9%
<b>4340 Facilities Management</b>						
48828 Rent - E.O. Smith/Depot Campu	0	0	0	-30,350.00	30,350.00	100.0%
TOTAL Facilities Management	0	0	0	-30,350.00	30,350.00	100.0%
<b>4427 Human Services</b>						
43157 Social Serv Block Grant	0	0	0	-2,553.78	2,553.78	100.0%
TOTAL Human Services	0	0	0	-2,553.78	2,553.78	100.0%
<b>4501 Library Services</b>						

**TOWN OF MANSFIELD**  
REVENUE SUMMARY BY SOURCE

FOR 2024 06						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
43357 Library - Connecticard/ill	-12,430	0	-12,430	.00	-12,430.00	.0%
44010 Charge For Services	-700	0	-700	-1,020.21	320.21	145.7%
44051 Notary Fees	-220	0	-220	-20.00	-200.00	9.1%
45103 Fines On Overdue Books	-120	0	-120	-70.55	-49.45	58.8%
45104 Lost & Damaged Books/Material	-500	0	-500	226.81	-726.81	-45.4%
TOTAL Library Services	-13,970	0	-13,970	-883.95	-13,086.05	6.3%
<b>4700 Education</b>						
43301 Education Assistance	-9,555,060	0	-9,555,060	-2,390,703.00	-7,164,357.00	25.0%
TOTAL Education	-9,555,060	0	-9,555,060	-2,390,703.00	-7,164,357.00	25.0%
TOTAL Town General Fund	-63,387,775	0	-63,387,775	-44,115,162.36	-19,272,612.64	69.6%
GRAND TOTAL	-63,387,775	0	-63,387,775	-44,115,162.36	-19,272,612.64	69.6%

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

**TOWN OF MANSFIELD**  
EXPENDITURE SUMMARY BY ACTIVITY

FOR 2024 06

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>1005 Town General Fund</b>							
4101 Legislative	133,430	0	133,430	88,322.21	47,898.33	-2,790.54	102.1%
4115 Municipal Management	310,440	0	310,440	111,211.59	285.20	198,943.21	35.9%
4117 Finance Administration	550,120	0	550,120	275,060.00	.00	275,060.00	50.0%
4125 Animal Control	153,110	0	153,110	60,152.84	9,544.96	83,412.20	45.5%
4130 Central Services	71,720	0	71,720	32,503.10	1,451.30	37,765.60	47.3%
4131 Property Assessment	282,470	0	282,470	129,783.46	3,540.00	149,146.54	47.2%
4135 Revenue Collections	216,390	0	216,390	104,523.85	154.51	111,711.64	48.4%
4139 Town Attorney	75,000	0	75,000	47,618.33	67,540.65	-40,158.98	153.5%
4141 Municipal Mgmt/Human Resources	208,700	0	208,700	110,230.74	9,475.18	88,994.08	57.4%
4142 Employee Benefits	4,436,370	0	4,436,370	1,908,899.88	77,209.24	2,450,260.88	44.8%
4143 Information Technology	276,190	0	276,190	138,095.00	.00	138,095.00	50.0%
4147 Town Clerk	265,100	0	265,100	120,233.73	11,708.18	133,158.09	49.8%
4153 Planning & Development	477,420	0	477,420	200,846.43	8,691.00	267,882.57	43.9%
4157 Insurance	275,330	0	275,330	103,113.00	95,494.50	76,722.50	72.1%
4161 Probate	10,000	0	10,000	9,776.96	.00	223.04	97.8%
4168 Boards and Commissions	11,360	0	11,360	1,240.81	112.50	10,006.69	11.9%
4197 General Elections	127,530	0	127,530	38,352.19	618.75	88,559.06	30.6%
4201 Police Services	1,619,950	0	1,619,950	116,156.52	768.24	1,503,025.24	7.2%
4203 Fire & Emergency Services	3,105,730	0	3,105,730	1,327,920.11	74,324.53	1,703,485.36	45.2%
4207 Emergency Management	78,990	0	78,990	35,403.06	.00	43,586.94	44.8%
4213 Building Inspection	548,340	0	548,340	209,420.38	350.00	338,569.62	38.3%
4219 Fire Prevention	224,230	0	224,230	87,747.59	10,813.64	125,668.77	44.0%
4302 PW Admin/Super/Operations	2,269,740	0	2,269,740	1,058,418.60	33,711.59	1,177,609.81	48.1%
4303 Road Services	0	0	0	3,190.80	.00	-3,190.80	100.0%
4305 Engineering	139,180	0	139,180	43,897.15	.00	95,282.85	31.5%
4313 Equipment Maintenance	749,060	0	749,060	346,963.81	39,927.42	362,168.77	51.7%
4340 Facilities Management	1,234,630	0	1,234,630	636,033.18	105,149.61	493,447.21	60.0%
4401 Health Regulation & Inspection	154,190	0	154,190	76,593.44	.00	77,596.56	49.7%
4427 Human Services	1,061,910	0	1,061,910	449,505.74	4,900.00	607,504.26	42.8%
4428 Grants to Area Agencies	67,500	0	67,500	59,000.00	8,500.00	.00	100.0%
4501 Library Services	1,042,970	0	1,042,970	431,836.82	10,804.86	600,328.32	42.4%
9800 Contingency	10,000	0	10,000	.00	.00	10,000.00	.0%
9925 Other Financing Uses	6,447,550	0	6,447,550	3,223,775.00	.00	3,223,775.00	50.0%
TOTAL Town General Fund	26,634,650	0	26,634,650	11,585,826.32	622,974.19	14,425,849.49	45.8%
GRAND TOTAL	26,634,650	0	26,634,650	11,585,826.32	622,974.19	14,425,849.49	45.8%

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

FOR 2024 06

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>1010 Board General Fund</b>							
611010 General Instruction	8,359,680	0	8,359,680	2,861,992.21	.00	5,497,687.79	34.2%
611020 English	36,960	0	36,960	32,761.45	2,537.24	1,661.31	95.5%
611040 World Languages	8,110	0	8,110	1,989.87	1,018.33	5,101.80	37.1%
611050 Health & Safety	4,900	0	4,900	918.09	2,700.00	1,281.91	73.8%
611060 Physical Education	14,520	0	14,520	3,092.97	52.96	11,374.07	21.7%
611070 Art	16,810	0	16,810	5,098.81	820.08	10,891.11	35.2%
611080 Mathematics	19,790	0	19,790	6,954.86	370.30	12,464.84	37.0%
611090 Music	75,770	0	75,770	10,773.47	3,264.62	61,731.91	18.5%
611100 Science	31,480	0	31,480	20,783.92	2,621.84	8,074.24	74.4%
611110 Social Studies	12,290	0	12,290	6,077.72	140.02	6,072.26	50.6%
611150 Information Technology	196,990	0	196,990	89,806.99	6,592.67	100,590.34	48.9%
611220 Life & Consumer Science	10,730	0	10,730	4,385.51	39.99	6,304.50	41.2%
611230 Technology Education	18,750	0	18,750	7,799.78	4,704.49	6,245.73	66.7%
611300 English Learners	98,660	0	98,660	20,798.80	.00	77,861.20	21.1%
612010 Special Ed Instruction	1,856,880	0	1,856,880	736,811.96	1,987.51	1,118,080.53	39.8%
612020 Enrichment	408,970	0	408,970	149,964.10	592.90	258,413.00	36.8%
612040 Pre-Kindergarten	409,730	0	409,730	141,254.44	373.12	268,102.44	34.6%
612340 Extended School Year	66,000	0	66,000	40,222.84	.56	25,776.60	60.9%
613100 Remedial Reading/Math	458,990	0	458,990	162,884.72	166.34	295,938.94	35.5%
614000 Summer Learning Experience	16,590	0	16,590	46,628.56	.00	-30,038.56	281.1%
616000 Tuition Payments	271,000	0	271,000	180,057.85	131,225.75	-40,283.60	114.9%
619000 Central Services	87,600	0	87,600	50,564.42	7,682.78	29,352.80	66.5%
621020 School Counseling	224,190	0	224,190	78,798.47	873.39	144,518.14	35.5%
621030 Health Services	216,310	0	216,310	89,836.45	396.57	126,076.98	41.7%
621040 Outside Eval/Contracted Serv	195,500	0	195,500	62,056.98	92,759.88	40,683.14	79.2%
621050 Speech & Language	346,580	0	346,580	133,787.57	247.10	212,545.33	38.7%
621080 Psychological Services	363,720	0	363,720	162,641.47	153.65	200,924.88	44.8%
622010 Curriculum Development	189,600	0	189,600	120,528.58	5,188.32	63,883.10	66.3%
622020 Professional Development	0	0	0	554.15	125.00	-679.15	100.0%
623020 Media Services	335,850	0	335,850	113,511.43	15,037.81	207,300.76	38.3%
623100 Library	17,100	0	17,100	10,775.84	7,208.22	-884.06	105.2%
624010 Board of Education	312,270	0	312,270	128,964.03	23,633.80	159,672.17	48.9%
624020 Superintendent's Office	537,770	0	537,770	283,997.45	10,555.55	243,217.00	54.8%
624040 Special Education Admin	364,200	0	364,200	175,559.65	810.65	187,829.70	48.4%
625200 Principals' Office Services	1,273,860	0	1,273,860	614,547.17	4,468.01	654,844.82	48.6%
625230 Field Studies	23,000	0	23,000	3,249.00	.00	19,751.00	14.1%
626010 Business Management	705,330	0	705,330	379,011.00	43,985.00	282,334.00	60.0%
627100 Plant Operations - Building	1,370,660	0	1,370,660	695,879.70	85,210.63	589,569.67	57.0%
628010 Regular Transportation	1,209,820	0	1,209,820	542,326.26	683,989.68	-16,495.94	101.4%
628020 Spec Ed Transportation	114,940	0	114,940	39,655.00	114,714.00	-39,429.00	134.3%

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

FOR 2024 06

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
634300 After School Program	43,830	0	43,830	7,324.58	79.00	36,426.42	16.9%
634400 Athletic Program	42,190	0	42,190	10,659.08	2,550.39	28,980.53	31.3%
680000 Employee Benefits	4,433,960	0	4,433,960	2,062,674.53	23,027.34	2,348,258.13	47.0%
TOTAL Board General Fund	24,801,880	0	24,801,880	10,297,961.73	1,281,905.49	13,222,012.78	46.7%
GRAND TOTAL	24,801,880	0	24,801,880	10,297,961.73	1,281,905.49	13,222,012.78	46.7%

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