

Town of Mansfield

Financial Statements

(For the Period Ending March 31, 2024)

Finance Department
Amanda L. Backhaus, CPA
Director of Finance
May 9, 2024

**Town of Manfield
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March 31, 2024**

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MEMO

To: Mansfield Town Council
CC: Ryan Aylesworth, Town Manager
From: Amanda L. Backhaus, Director of Finance
Date: May 9, 2024
Subject: **Financial Statements dated March 31, 2024**

General Fund Budget Highlights

Revenues

Tax Collections The total collection rate through March 31, 2024 is 99.1% compared to 98% in the prior year. Real estate collections, which account for approximately 82.3% of the levy, are 99% as compared to 98% 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. \$4,781,406 or 50% 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 158.9% of budget, which is trending to be higher than anticipated due to increases in activity. Fire code fees totaled \$77,480 which is 383.6% of the amount budgeted. These are not in-line with historic trends.

Miscellaneous Total interest income through March 31, 2024 is \$2,314,132 as compared to \$1,089,547 for the same period last year. The average STIF interest rate for July - June 2023 was 5.39% as compared to 4.61% for the same period last year.

Expenditures

Town Expenditures As of March 31, 2024, General Fund expenditures and encumbrances represent 71.1% of the total operating budget. No additional areas of concern have been identified in regards to expenditures.

Other Governmental Funds

Day Care Fund

Expenditures exceeded revenues by \$145,958 for the period. Fund balance at July 1, 2023 decreased from \$866,901 to \$720,942 as of March 31, 2024. Additional grant revenues are expected to cover costs.

Cafeteria Fund

Expenditures exceeded revenues by \$297,841 for the period. Fund balance at July 1, 2023 decreased from \$307,927 to \$10,086 as of March 31, 2024. Additional grant revenues are expected through the end of the fiscal year.

Recreation Program Fund

Revenues exceeded expenditures by \$39,704 for the period. Fund balance at July 1, 2023 increased from (\$147,017) to (\$107,838) as of March 31, 2024.

Capital Non-Recurring Fund

Expenditures are expected to exceed revenues by \$262,547 for the period. Fund balance at July 1, 2023 is expected to decrease from \$2,762,276 to \$2,499,729 as of March 31, 2024.

Town Aid Road Fund

Revenues exceeded expenditures by \$220,938 for the period. Fund balance at July 1, 2023 increased from \$219,008 to \$439,946 as of March 31, 2024. 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 \$5,772,802 of the Town's ARPA allocation and has a remaining balance to spend of \$1,770,091.

Mansfield Downtown Partnership

Revenues exceeded expenditures by \$74,015 for the period. Fund balance at July 1, 2023 increased from \$387,445 to \$461,460 as of March 31, 2024. 100% of UCONN's contribution was received during the first quarter.

Transit Services Fund

Expenditures exceeded revenues by \$16,768 for the period. Fund balance at July 1, 2023 decreased from \$212,658 to \$195,889 as of March 31, 2024. Operations are proceeding according to budget for the Transportation Center and WRTD activity.

Cemetery Fund

Expenditures exceeded revenues by \$14,531 for the period. Fund balance at July 1, 2023 decreased from \$282,391 to \$267,861 as of March 31, 2024. The major costs for this fund are mowing and cemetery maintenance.

Enterprise Funds

Solid Waste Fund

Revenues exceeded expenditures by \$34,012 for the period. Fund balance at July 1, 2023 increased from \$1,002,975 to \$1,036,987 as of March 31, 2024.

Sewer Fund

Expenditures exceeded revenues by \$267,074 for the period. Fund balance at July 1, 2023 decreased from \$12,592,453 to \$12,299,817 as of March 31, 2024.

Internal Service Funds

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

Revenues exceeded expenditures by \$301,095 for the period. Fund balance at July 1, 2023 increased from \$3,715,798 to \$4,016,893 as of March 31, 2024. 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 \$139,676 for the period. Fund balance decreased from \$277,831 to \$138,155 as of March 31, 2024.

Management Services Fund

Expenditures exceeded revenues by \$176,426 for the period. Fund balance decreased from \$2,286,552 to \$2,110,126 as of March 31, 2023.

Eastern Highlands Health District

Revenues exceeded expenditures by \$119,949 for the period. Fund balance increased from \$601,782 to \$721,731 as of March 31, 2024.

Debt Service Fund

Revenues exceeded expenditures by \$85,232 for the period. Fund balance increased from \$2,491,461 to \$2,576,694 as of March 31, 2024.

**Town of Mansfield
Town of Mansfield General Fund
Balance Sheet
March 31, 2024**

	2024
Assets	
Cash and Cash Equivalents	\$ 27,856,229
Accounts Receivable - Property Taxes	2,490,581
Accounts Receivable - Intergovernmental	298
Accounts Receivable - Other	45,969
Due from Other Funds	-
 Total Assets	 \$ 30,393,077
 Liabilities and Fund Balance	
Liabilities:	
Accounts Payable	\$ 520,984
Due to State of Connecticut	14,721
Due to Other Funds	-
Refundable Deposits	220,836
Accrued Liabilities	1,500
Deferred Revenue	2,424,792
Advance Tax Collections	-
 Total Liabilities	 3,182,833
 Fund Balance:	
Assigned	-
Unassigned	27,210,243
 Total Fund Balance	 27,210,243
 Total Liabilities and Fund Balance	 \$ 30,393,077

**TOWN OF MANSFIELD
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FY24 - as of March 31, 2024**

	<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	\$ 36,657,932	\$ (333,013)	99.1%
Prior year levy	255,500	255,500	428,510	173,010	167.7%
Interest and lien fees	197,300	197,300	226,822	29,522	115.0%
Motor vehicle supplement	390,000	390,000	362,527	(27,473)	93.0%
Suspense collections taxes	6,190	6,190	6,008	(182)	97.1%
Suspense collections interest	6,965	6,965	9,487	2,522	136.2%
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>37,691,808</u>	<u>(170,092)</u>	<u>99.6%</u>
Intergovernmental:					
State:					
Board of Education:					
Education assistance	<u>9,555,060</u>	<u>9,555,060</u>	<u>4,781,406</u>	<u>(4,773,654)</u>	<u>50.0%</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 - Connecticard	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	4,450	2,715	256.5%
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>15,170,084</u>	<u>1,269,689</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>19,951,490</u>	<u>(3,508,665)</u>	<u>85.0%</u>
Investment income	<u>825,000</u>	<u>825,000</u>	<u>2,314,132</u>	<u>1,489,132</u>	<u>280.5%</u>

(Continued on next page)

TOWN OF MANSFIELD
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)
FY24 - as of March 31, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
Charges for Services					
Recording	\$ 65,000	\$ 65,000	\$ 43,147	\$ (21,853)	66.4%
Copies of records	10,410	10,410	7,376	(3,034)	70.9%
Vital statistics	12,000	12,000	8,960	(3,040)	74.7%
Police service	69,700	69,700	52,849	(16,851)	75.8%
Animal adoption fees	3,170	3,170	6,536	3,366	206.2%
Lost and damaged book material	920	920	1,349	429	146.6%
Fines on overdue books	620	620	-	(620)	0.0%
Blueprints	200	200	-	(200)	0.0%
Zoning regulations	100	100	-	(100)	0.0%
Daycare grounds maintenance	22,810	22,810	17,107.00	(5,703)	75.0%
Charges for services	3,500	3,500	4,324	824	123.5%
Celeron square bike path maintenance	2,700	2,700	-	(2,700)	0.0%
Fire safety code fees	20,200	20,200	77,480	57,280	383.6%
Misc. licenses and permits	2,500	2,500	1,620	(880)	64.8%
Sports licenses	40	40	48	8	120.0%
Dog licenses	7,900	7,900	7,047	(853)	89.2%
Conveyance tax	220,000	220,000	114,715	(105,285)	52.1%
Trailer and subdivision permits	150	150	270	120	180.0%
Zoning permits	20,000	20,000	29,795	9,795	149.0%
ZBA applications	400	400	-	(400)	0.0%
IWA permits	2,500	2,500	3,510	1,010	140.4%
Administrative cost - reimbs. Permits	200	200	196	(4)	98.0%
Consulting fee reimbursement	50,000	50,000	9,297	(40,703)	18.6%
Sewer permits	250	250	150	(100)	60.0%
Road permits	1,500	1,500	1,650	150	110.0%
Building permits	200,000	200,000	317,850	117,850	158.9%
Housing code permits	175,000	175,000	155,756	(19,244)	89.0%
Housing code penalties	1,000	1,000	100	(900)	10.0%
Landlord registrations	2,500	2,500	1,080	(1,420)	43.2%
Parking tickets - Town	300	300	975	675	325.0%
Landlord registration penalty	100	100	-	(100)	0.0%
Ordinance violation penalty	15,000	15,000	47,798	32,798	318.7%
Citation and fines			150	150	#DIV/0!
Rent			46,775		
Telecom services payment	25,000	25,000	-	(25,000)	0.0%
Total Charges for Services:	<u>935,670</u>	<u>935,670</u>	<u>957,910</u>	<u>(24,535)</u>	<u>102.4%</u>
Other Local Revenues:					
Other	<u>5,050</u>	<u>5,050</u>	<u>1,913</u>	<u>(3,137)</u>	<u>37.9%</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>60,917,253</u>	<u>\$ (2,517,297)</u>	<u>96.1%</u>

**TOWN OF MANSFIELD
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FY24 - as of March 31, 2024**

	<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	\$ 153,430	\$ 139,361	-	\$ 14,069	90.8%
Town Manager						
Municipal management	310,440	310,440	176,067	200	134,173	56.8%
Personnel management	208,700	208,700	194,710	6,130	7,860	96.2%
Legal:						
Town attorney	75,000	125,000	77,375	45,411	2,214	98.2%
Probate	10,000	10,000	9,777	-	223	97.8%
Elections:						
Town clerk	265,100	265,100	187,676	10,109	67,315	74.6%
General elections	127,530	127,530	60,690	2,074	64,766	49.2%
Community Development						
Building inspection	\$ 548,340	\$ 548,340	\$ 339,212	230	208,898	61.9%
Planning and Development	477,420	477,420	313,280	3,046	161,094	66.3%
Boards and Commissions	11,360	11,360	2,337	31	8,992	20.8%
Finance:						
Administration	550,120	550,120	412,590	-	137,530	75.0%
Revenue collection	216,390	216,390	157,879	-	58,511	73.0%
Property assessment	282,470	282,470	209,538	570	72,362	74.4%
Central copying	71,720	71,720	48,598	1,028	22,093	69.2%
Information technology	276,190	276,190	207,143	-	69,048	75.0%
Total general government	<u>3,564,210</u>	<u>3,634,210</u>	<u>2,536,231</u>	<u>68,830</u>	<u>1,029,148</u>	<u>71.7%</u>
Public Safety:						
Police protection:						
Police services	1,619,950	1,619,950	215,970	95	1,403,885	13.3%
Animal control	153,110	153,110	104,511	105	48,494	68.3%
Fire protection:						
Fire prevention	224,230	224,230	142,894	-	81,336	63.7%
Fire and emergency services	3,105,730	3,105,730	2,053,780	28,887	1,023,063	67.1%
Emergency management:						
	<u>78,990</u>	<u>78,990</u>	<u>52,671</u>	<u>-</u>	<u>26,319</u>	<u>66.7%</u>
Total public safety	<u>5,182,010</u>	<u>5,182,010</u>	<u>2,569,825</u>	<u>29,087</u>	<u>2,583,097</u>	<u>50.2%</u>
Public Works:						
PW Admin/Supervision/Operations	2,269,740	2,269,740	1,587,339	26,829	655,572	71.1%
Equipment maintenance	749,060	749,060	568,315	10,806	169,939	77.3%
Engineering	139,180	139,180	72,207	500	66,473	52.2%
Facilities	<u>1,234,630</u>	<u>1,234,630</u>	<u>1,028,118</u>	<u>78,508</u>	<u>128,004</u>	<u>89.6%</u>
Total public works	<u>4,392,610</u>	<u>4,392,610</u>	<u>3,255,979</u>	<u>116,643</u>	<u>1,019,988</u>	<u>76.8%</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 March 31, 2024**

	<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	\$ 114,890	\$ -	\$ 39,300	\$ 74.5%
Human Services	1,061,910	1,061,910	717,472	2,407	342,031	67.8%
Library Services	1,042,970	1,042,970	666,945	12,901	363,124	65.2%
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>1,558,307</u>	<u>23,808</u>	<u>744,455</u>	<u>68.0%</u>
Townwide Expenditures						
Employee benefits	4,436,370	4,326,370	2,954,302	38,680	1,333,388	69.2%
Insurance (LAP)	275,330	275,330	237,846	189	37,296	86.5%
Contingency	10,000	10,000			10,000	0.0%
Total town-wide expenditures	<u>4,721,700</u>	<u>4,611,700</u>	<u>3,192,148</u>	<u>38,869</u>	<u>1,380,684</u>	<u>70.1%</u>
Total Townwide Expenditures	<u>20,187,100</u>	<u>20,147,100</u>	<u>13,112,490</u>	<u>277,237</u>	<u>6,757,373</u>	<u>3</u>
Education						
Contribution to Region No 19	11,951,245	11,951,245	9,462,800	-	2,488,445	79.2%
Mansfield Board of Education	24,801,880	24,801,880	16,758,350	604,475	7,439,055	70.0%
Total Education	<u>36,753,125</u>	<u>36,753,125</u>	<u>26,221,150</u>	<u>604,475</u>	<u>9,927,500</u>	<u>73.0%</u>
Total budgetary expenditures	<u>56,940,225</u>	<u>56,900,225</u>	<u>39,333,640</u>	<u>881,712</u>	<u>16,684,873</u>	<u>70.7%</u>
Other Financing Uses:						
Town transfers out	<u>6,447,550</u>	<u>6,487,550</u>	<u>4,835,663</u>	<u>-</u>	<u>1,651,888</u>	<u>74.5%</u>
Total other financing uses	<u>6,447,550</u>	<u>6,487,550</u>	<u>4,835,663</u>	<u>-</u>	<u>6,487,550</u>	<u>74.5%</u>
Total	<u>\$ 63,387,775</u>	<u>\$ 63,387,775</u>	<u>44,169,302</u>	<u>881,712</u>	<u>\$ 23,172,423</u>	<u>71.1%</u>

**Town of Mansfield
Day Care Fund
Balance Sheet
March 31, 2024**
(with comparative totals for March 31, 2023)

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ 724,985	\$ 742,047
Accounts Receivable	<u>4,571</u>	<u>5,321</u>
Total Assets	<u>729,556</u>	<u>747,368</u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	8,614	2,266
Accrued Payroll	-	-
Deferred Revenue	<u>-</u>	<u>-</u>
Total Liabilities	<u>8,614</u>	<u>2,266</u>
Fund Balance	<u>720,942</u>	<u>745,101</u>
Total Liabilities and Fund Balance	\$ <u>729,556</u>	\$ <u>747,368</u>

Town of Mansfield
Day Care Fund - Combined Program
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2024
(with comparative totals for March 31, 2023)

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Revenues				
Fees for Services - Parent Fees	\$ 964,610	\$ 656,539	68.1%	\$ 676,554
Fees for Services - State Grant	534,919	386,772	72.3%	376,804
State Support - Other	15,546	5,920	38.1%	6,860
Program Stabilization	106,240	-	0.0%	-
School Readiness Grant	53,544	41,390	77.3%	-
Subsidies for Services	110,000	69,442	63.1%	76,998
CTCares for Child Care	-	-		-
National School Lunch Grant	40,000	23,546	58.9%	23,888
Other	-	8,757		45,559
	<u>1,824,859</u>	<u>1,192,367</u>	65.3%	<u>1,206,663</u>
Expenditures				
Direct Program	1,299,769	946,589	72.8%	844,035
Administrative	198,870	134,872	67.8%	135,236
Energy	42,000	31,500	75.0%	24,000
Food Service Supplies	50,500	35,437	70.2%	30,836
Purchased Property Services	85,000	65,321	76.8%	63,792
Other Purchased Services	48,000	63,049	131.4%	56,017
Insurance	12,000	11,603	96.7%	10,330
Building Supplies	31,000	6,590	21.3%	49,517
Repairs & Maintenance	20,000	19,478	97.4%	21,678
Instructional & Office Supplies	22,000	16,347	74.3%	17,111
Equipment	15,720	7,540	48.0%	50,342
	<u>1,824,859</u>	<u>1,338,325</u>	73.3%	<u>1,302,895</u>
Excess (Deficiency) of Revenues	-	(145,958)		(96,232)
Fund Balance, July 1	<u>866,901</u>	<u>866,901</u>		<u>841,333</u>
Fund Balance plus Cont. Capital, Mar. 31	<u>\$ 866,901</u>	<u>\$ 720,942</u>		<u>\$ 745,101</u>

Mansfield Board of Education
Cafeteria Fund
Balance Sheet
March 31, 2024
(with comparative totals for March 31, 2023)

	<u>2024</u>		<u>2023</u>
Assets			
Cash and Cash Equivalents	\$ 81,146	\$	266,026
Accounts Receivable	4,540		262
Inventory	<u>20,263</u>		<u>15,028</u>
 Total Assets	 <u>105,948</u>		 <u>281,315</u>
 Liabilities and Fund Balance			
Liabilities			
Accounts Payable	61,059		51,462
Accrued Payroll	-		-
Due to Other Funds	-		-
Deferred Revenue	<u>34,803</u>		<u>-</u>
 Total Liabilities	 <u>95,862</u>		 <u>51,462</u>
 Fund Balance	 <u>10,086</u>		 <u>229,854</u>
 Total Liabilities and Fund Balance	 <u>\$ 105,948</u>	 \$	 <u>281,315</u>

Mansfield Board of Education
Cafeteria Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2024
(with comparative totals for March 31, 2023)

	Budget 2023/24	2024	Percent of Adopted Budget	2023
Revenues				
Sales of Food	\$ 461,459	\$ 361,450	78.3%	\$ 194,945
Intergovernmental	599,501	302,416	50.4%	478,622
Other		155		306
Total Revenues	1,060,960	664,021	62.6%	673,873
Expenditures				
Salaries & Benefits	721,405	570,927	79.1%	464,619
Food & Supplies	505,740	378,526	74.8%	341,788
Repairs & Maintenance	2,500	1,780	71.2%	6,371
Equipment	-	8,716		10,309
Contingency	-	-		-
Total Expenditures	1,229,645	959,949	78.1%	823,087
Transfers				
Transfers Out - General Fund	2,550	1,913	75.0%	1,913
Excess (Deficiency) of Revenues	(171,235)	(297,841)		(151,127)
Fund Balance, July 1	307,927	307,927		380,981
Fund Balance plus Cont. Capital, Mar 31	136,692	\$ 10,086		\$ 229,854

**Town of Mansfield
Parks and Recreation
Balance Sheet
March 31, 2024**
(with comparative totals for March 31, 2023)

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ (103,756)	\$ (12,408)
Prepaid Expenditures	-	-
Accounts Receivable	<u>577</u>	<u>577</u>
Total Assets	<u><u>(103,179)</u></u>	<u><u>(11,831)</u></u>
Liabilities and Fund Balance		
Liabilities		
Accrued Payroll	-	-
Accounts Payable	<u>4,659</u>	<u>4,166</u>
Total Liabilities	<u>4,659</u>	<u>4,166</u>
Fund Balance	<u>(107,838)</u>	<u>(15,997)</u>
Total Liabilities and Fund Balance	<u><u>\$ (103,179)</u></u>	<u><u>\$ (11,831)</u></u>

**Town of Mansfield
Parks and Recreation
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2024**
(with comparative totals for March 31, 2023)

	Budget 2023/24	2024	Percent of Adopted Budget	2023
Revenues				
Membership Fees	\$ 703,870	\$ 458,327	65%	\$ 396,527
Program Fees	861,110	644,416	75%	617,712
Fee Waivers	27,010	13,402	50%	11,567
Daily Admission Fees	44,550	33,801	76%	30,512
Rent - Facilities/Parties	50,860	18,522	36%	10,889
Employee Wellness	8,000	-	0%	-
Rent - E.O. Smith	19,200	17,280	90%	8,880
Charge for Services	9,000	-	0%	-
Contributions	40,100	8,696	22%	9,228
Sale of Merchandise	3,250	869	27%	1,510
Sale of Food	2,250	1,532	68%	1,444
Other	9,030	7,244	80%	6,077
Total Revenues	1,778,230	1,204,090	68%	1,094,346
Operating Transfers				
General Fund - Recreation Administrative	449,970	337,478	75%	301,590
General Fund - Community Programs	215,680	161,760	75%	156,510
General Fund - Bicent. Pond	38,000	28,500	75%	28,500
General Fund - Teen Center	35,000	26,250	75%	26,250
Total Operating Transfers	738,650	553,988	75%	512,850
Total Rev & Oper Transfers	2,516,880	1,758,077	70%	1,607,196
Expenditures				
Salaries & Wages	1,371,265	970,891	71%	886,904
Benefits	357,663	229,709	64%	210,684
Professional & Technical	175,160	107,596	61%	106,875
Purchased Property Services	13,450	8,829	66%	7,743
Repairs & Maintenance	43,850	28,233	64%	56,249
Rentals	6,200	951	15%	5,470
Other Purchased Services	268,820	184,405	69%	191,742
Other Supplies	54,790	32,744	60%	24,509
Energy	143,300	107,475	75%	107,475
Building Supplies	16,300	9,153	56%	7,523
Recreation Supplies	33,800	18,631	55%	16,614
Equipment	19,450	19,756	102%	47,760
Total Expenditures	2,504,048	1,718,373	69%	1,669,550
Excess (Deficiency) of Revenues	12,832	39,704		(62,353)
Fund Balance, July 1	(147,542)	(147,542)		46,356
Fund Balance, Mar. 31	<u>\$ (134,710)</u>	<u>\$ (107,838)</u>		<u>\$ (15,997)</u>

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

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Adopted	FY 23/24 Projected
Sources:					
General Fund Contribution	\$ 2,000,000	\$ 5,732,310	\$ 5,068,038	\$ 3,633,900	\$ 3,633,900
Board Contribution	120,000	270,000	-	-	-
Ambulance User Fees	311,523	349,496	521,274	325,000	325,000
Other	65,482	12,750	269,168	-	51,952
Sewer Assessments	-	1,825	-	-	500
FEMA Grant	-	68,713	13,743	-	-
Pequot Funds	179,151	179,151	179,151	179,151	179,151
Total Sources	2,676,156	6,614,245	6,051,374	4,138,051	4,190,503
Uses:					
Operating Transfers Out:					
Capital Fund	2,670,734	5,633,094	4,534,180	4,453,050	4,453,050
Capital Fund - Storrs Center Reserve	117,730	-	-	-	-
Premium Pay	-	-	51,200	-	-
Total Uses	2,788,464	5,633,094	4,585,380	4,453,050	4,453,050
Excess/(Deficiency)	(112,308)	981,151	1,465,994	(314,999)	(262,547)
Fund Balance/(Deficit) July 1	427,439	315,131	1,296,282	2,762,276	2,762,276
Fund Balance, June 30	\$ 315,131	\$ 1,296,282	\$ 2,762,276	\$ 2,447,277	\$ 2,499,729

Capital Projects as of April 15, 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	103,700	38,700	65,000	103,700	-	34,830	68,870
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 Tomc	127,400	127,400	-	127,400	51,836	34,852	40,712
84110 Positioning & Marketing Plan	180,000	180,000	-	180,000	7,093	99,674	73,233
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	21,691	1,964,747	38,562
86309 Furniture & Fixtures	348,226	296,226	52,000	348,226	7,764	292,718	47,744
Design Guidelines	35,000	35,000	-	35,000	-	-	35,000
Redesign of Town Website	15,000	15,000	-	15,000	-	13,743	1,257
Software Storage Upgrade for Assessor	16,650	16,650	-	16,650	-	-	16,650
Wayfinding Signage Implementation	285,000	191,495	93,505	285,000	273,270	-	11,730
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
Total General Government:	15,439,995	14,771,240	668,755	15,439,995	361,653	13,427,912	1,650,430

**Capital Projects as of April 15, 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	14,000	182,317	76,683
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	-	155,892	(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	90	128,393	96,517
Body and Vehicle Cameras - Animal Control	25,000	25,000	-	25,000	26,215	-	(1,215)
SQUAD 207 Refurbish	235,000	235,000	-	235,000	198,522	41,333	(4,856)
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	-	38,124	38,124	-	38,244	(120)
Total Public Safety:	2,023,651	1,620,527	403,124	2,023,651	240,661	989,711	793,279

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	6,800	54,967	80,233
85816 Park Improvements	618,619	533,619	85,000	618,619	15,884	520,674	82,061
Lions Memorial Park Upgrades	25,000	25,000	-	25,000	-	-	25,000
MCC Equipment	25,000	25,000	-	25,000	17,499	7,312	188
MCC Aquatics Area Improvements	15,000	-	15,000	15,000	-	3,678	11,322
Park Signs	-	-	-	-	-	-	-
Total Community Services:	7,182,224	6,481,164	701,060	7,182,224	151,175	6,100,271	930,778

Capital Projects as of April 15, 2024
Facilities Management

Revenues

Expenses

<u>Account and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			
	<u>Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
86260 Maintenance Projects	1,188,689	1,178,689	10,000	1,188,689	669	1,168,154	19,865
86290 Roof Repairs/Town Hall Roof Rplcmnt	913,900	881,900	32,000	913,900	23,021	867,548	23,330
86292 School Building Maintenance	2,082,662	1,952,662	130,000	2,082,662	76,700	1,892,283	113,679
86304 Comm Center Repairs & Improvements	641,133	589,133	52,000	641,133	7,709	455,871	177,553
86305 Fire Station Repairs & Improvements	517,746	447,746	70,000	517,746	29,685	457,645	30,416
86306 Library Bldg Repairs & Improvements	541,500	541,500	-	541,500	26,214	448,243	67,043
86307 Senior Center Bldg Repairs & Improvements	250,000	252,943	(2,943)	250,000	22,404	212,369	15,228
86308 Town Hall Bldg Repairs & Improvements	468,000	363,000	105,000	468,000	8,785	348,055	111,160
86310 Custodial Equipment	73,245	61,245	12,000	73,245	-	62,035	11,210
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	3,677	268,322	14,501
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	4,863	435,285	39,670
86327 NZTC Building Repairs	307,660	202,660	105,000	307,660	-	107,178	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	48,296,821	2,583,358	50,880,179	672,390	45,898,770	4,309,018
86335 Brick Repairs	33,000	33,000	-	33,000	-	14,000	19,000
86401 MMS Bathroom Upgrades	100,000	100,000	-	100,000	-	96,568	3,432
86402 MMS Renovations	1,025,060	585,060	440,000	1,025,060	476,540	206,028	342,492
86403 MMS Roof Replacement	2,190,000	-	2,190,000	2,190,000	25,669	1,633,616	530,715
86405 MMS Photovoltaic Panels	572,012	-	572,012	572,012	-	325,275	246,737
MMS 2023 School Security Grant	1,050,000	254,940	795,060	1,050,000	-	-	1,050,000
Historical Soc BldgRestora	884,000	50,000	834,000	884,000	62,000	31,022	790,978
Aerial Lift	45,000	45,000	-	45,000	45,000	-	-
Depot Campus Building Repairs	21,000	12,000	9,000	21,000	5,115	8,770	7,115
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
Total Facilities Management:	66,347,471	58,074,996	8,272,475	66,347,471	1,510,441	56,126,633	8,710,397

**Capital Projects as of April 15, 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	26,166	591,006	(14,754)
83302 Sm Bridges & Culverts	329,084	329,084	-	329,084	49	307,145	21,890
83303 Large Bridge Maintenance	607,825	607,825	-	607,825	-	480,862	126,963
83308 Town Walkways/Transp Enhancement	1,156,016	1,076,016	80,000	1,156,016	3,513	937,481	215,021
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	-	542,966	61,179
83524 Road Resurfacing	15,465,820	13,207,314	2,258,506	15,465,820	57,917	14,196,481	1,211,422
83639 Large Dump Trucks	1,219,173	987,474	231,698	1,219,173	268,796	940,321	10,055
83647 Medium Dump Trucks	85,813	35,000	50,813	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	6,615	299,539	28,346
83919 Fleet Vehicle Public Works	68,753	27,127	41,626	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	43,183	165,187
Engineering Equipment	25,000	25,000	-	25,000	5,505	19,495	(0)
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	11,528.75
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	75,000	82,751	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	49,039	-	20,961
Trailer	14,000	14,000	-	14,000	-	11,089	2,911
Hunting Lodge Road Culvert	620,000	620,000	-	620,000	516,650	-	103,350
Drainage Crew Equipment	101,826	-	101,826	101,826	1,990	97,287	2,549
Total Public Works:	24,713,198	21,120,111	3,593,087	24,713,198	984,896	20,650,684	3,077,618

**Capital Projects as of April 15, 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	15,439,995	14,771,240	668,755	15,439,995	361,653	13,427,912	1,650,430
Public Safety	2,023,651	1,620,527	403,124	2,023,651	240,661	989,711	793,279
Community Services	7,182,224	6,481,164	701,060	7,182,224	151,175	6,100,271	930,778
Facilities Management	66,347,471	58,074,996	8,272,475	66,347,471	1,510,441	56,126,633	8,710,397
Public Works	24,713,198	21,120,111	3,593,087	24,713,198	984,896	20,650,684	3,077,618
Grand Total:	115,706,540	102,068,038	13,638,502	115,706,540	3,248,826	97,295,211	15,162,503

**Town of Mansfield
Town Aid Road Fund
Balance Sheet
March 31, 2024**
(with comparative totals for March 31, 2023)

	<u>2024</u>		<u>2023</u>
Assets			
Cash and Cash Equivalents	\$ 442,346	\$	236,835
Accounts Receivable	<u>-</u>		<u>-</u>
Total Assets	<u>442,346</u>		<u>236,835</u>
 Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>2,400</u>		<u>27,484</u>
Total Liabilities	<u>2,400</u>		<u>27,484</u>
Fund Balance	<u>439,946</u>		<u>209,351</u>
Total Liabilities and Fund Balance	<u>\$ 442,346</u>	\$	<u>236,835</u>

Town of Mansfield
Town Aid Road Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2024
(with comparative totals for March 31, 2023)

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Revenues				
State Grant	\$ 413,430	\$ 417,488	101%	\$ 413,430
Services (Region 19 Parking Lots)	42,230	31,725	75%	30,473
Total Revenues	<u>455,660</u>	<u>449,213</u>	99%	<u>443,902</u>
Expenditures				
Salaries and Wages	147,000	90,119	61%	103,227
Equipment	-	10,195	0%	490
Supplies	281,000	123,802	44%	132,992
Equipment Rental	23,540	4,160	18%	19,424
Transfer Out to Capital Project	150,000	-	0%	100,000
Total Expenditures	<u>601,540</u>	<u>228,275</u>	38%	<u>356,133</u>
Excess (Deficiency) of Revenues	(145,880)	220,938		87,770
Fund Balance, July 1	<u>219,008</u>	<u>219,008</u>		<u>121,581</u>
Fund Balance plus Cont. Capital, Mar. 31	<u>\$ 73,128</u>	<u>\$ 439,946</u>		<u>\$ 209,351</u>

**American Rescue Plan Act (ARPA)
Project Status Report
March 31, 2024**

Facilities:

1. **Public Library HVAC \$300,000** This project is 90% completed and scheduled to wrap up shortly.
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. The work is set to commence in the next two weeks.
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** Restroom upgrades were completed. A trailer has been purchased for additional sleeping space and facilities is in the process of upgrades. The site work for the trailer is complete and the trailer is expected to arrive in May.
7. **Municipal Facilities Community Engagement \$100,000** In process of meeting with stakeholders and staff.
8. **EV Charging Stations \$100,000** Substantially completed. Final parts were ordered in March and will be installed upon delivery.

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.
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:** Complete
4. **Funding Supporting Social Service Organizations \$350,000:** The Council authorized an additional \$183,540 on 9/26/23. A third round of RFPs closed 4/17/24 with one applicant. Program will be reviewed and potentially reallocated once the new Director has started.

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. Two part-time digital navigators were hired and the program is going well. They are currently being used to help patrons at the library and have begun community outreach.

Library

1. **Wireless Access Pavilion \$28,000** Completed.
2. **Quiet Study Pods \$25,000** Completed

Mansfield Downtown Partnership

1. **Local Business Assistance \$370,000:** Approximately \$31,500 remaining to report. Based on staff recommendations, it has been proposed to reallocate these funds to the Arts Relief Fund.
2. **Marketing Downtown & 4-Town Region \$30,000** \$3,750 was allocated to the UCONN intern for 4-Town work. A photo shoot and gift card program for Downtown Center will be held later in the year.
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 were approved on January 15 and installation to be done before June 30. Staff are requesting additional funds for this program so that RiseUp can increase oversight and responsibility due to staff turnover.

Parks and Recreation

1. **Recreation Programing Equipment \$22,500:** Project completed.
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:** Project completed.

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. Staff will continue to market with new increased individual limit.

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. Additional funds are requested for this program due to final quote.
3. **Extrication Equipment \$60,000:** Project complete.
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. \$68,450 has been encumbered for engineering. The remainder is allocated for Hunting Lodge Road. Work on Hunting Lodge is planned for May 2024 with culvert deliver in June. All funds expected to be fully spent prior to year-end.

ARPA PROJECTS AS OF 3/31/24

Description	Amount	2021/2022 Expenditures	2022/2023 Expenditures	2023/2024 Expenditures	2023/2024 Encumbrances	Balance
FACILITIES						
Public Library HVAC System Upgrade	300,000.00			217,900.00	73,307.00	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	116,233.00	27,767.00
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	-
TOTAL	927,000.00	-	149,347.16	282,300.00	220,938.63	274,414.21
HUMAN SERVICES						
Expanded Senior Center Mental Health, Nutrition and Transportation Program	75,000.00		12,921.69			62,078.31
Mansfield Farms to Families	75,000.00		23,408.15	16,561.15	2,075.45	32,955.25
Social Services Mobile Support Vehicle	59,481.60		59,481.60			-
Funding Support for Social Service Organizations	350,000.00		50,000.00	218,540.00	-	81,460.00
TOTAL	559,481.60	-	145,811.44	235,101.15	2,075.45	176,493.56
INFORMATION TECHNOLOGY/ LIBRARY						
Mansfield Digital Inclusion Initiative	300,000.00		45,435.14	7,753.47	46,031.20	200,780.19
TOTAL	300,000.00	-	45,435.14	7,753.47	46,031.20	200,780.19
LIBRARY						
Wireless Access Pavilion	27,928.99		27,916.79		12.20	-
Quiet Study Pods	20,724.48	510.12	20,214.36			-
TOTAL	48,653.47	510.12	48,131.15	-	12.20	-
MANSFIELD DOWNTOWN PARTNERSHIP						
Local Business Assistance	370,000.00		338,500.00			31,500.00
Marketing Downtown & 4-Town Region	30,000.00		3,750.00			26,250.00
Arts Relief Fund	75,000.00		1,875.00	1,875.00	4,750.00	66,500.00
TOTAL	475,000.00	-	344,125.00	1,875.00	4,750.00	124,250.00
PARKS AND RECREATION						
Cubicle Partitions	6,500.00		9,700.00			(3,200.00)
Fitness Instructor Microphones	2,000.00					2,000.00
Outdoor Event Tents	9,000.00		6,083.11			2,916.89
Virtual Programming Equipment	5,000.00	3,695.99	2,794.34			(1,490.33)
Various P&R Items	22,273.44	3,695.99	18,577.45	-	-	(0.00)
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	1,845.99	-	4,763.02

ARPA PROJECTS AS OF 3/31/24

Description	Amount	2021/2022 Expenditures	2022/2023 Expenditures	2023/2024 Expenditures	2023/2024 Encumbrances	Balance
Parks & Recreation Master Plan	100,000.00		51,935.22	51,094.92	15,406.75	(18,436.89)
Pickleball Facility	150,000.00		39,844.00	16,667.60	182.40	93,306.00
Sunny Acres Park Improvements	32,421.00		32,421.00			-
TOTAL	321,694.44	7,391.98	146,168.66	76,608.51	15,589.15	79,858.69
PLANNING & DEVELOPMENT						
Affordable Housing Project Support (Eagleville Green Project)	150,000.00		150,000.00			-
S Eagleville Green (Connection to Public Wastewater System)	750,000.00		67,085.45	100,371.36	11,919.30	570,623.89
Hunting Lodge Road Neighborhood Plan	150,000.00		21,323.20	85,812.44	42,952.88	(88.52)
Direct Financial Assistance to Economically Distressed Residents	150,000.00	2,700.00	64,154.37	22,818.54	1,500.00	58,827.09
TOTAL	1,200,000.00	2,700.00	302,563.02	209,002.34	56,372.18	629,362.46
FIRE & EMERGENCY SERVICES						
Replacement of Ambulance 707	300,000.00				-	300,000.00
Life Safety Equipment and Ambulance Stretcher & Load System	55,000.00					55,000.00
Extrication Equipment	50,602.00		50,602.00			-
Quint Fire Apparatus	258,750.00				258,750.00	-
TOTAL	664,352.00	-	50,602.00	-	258,750.00	355,000.00
MANSFIELD PUBLIC SCHOOLS						
Mansfield Middle School HVAC	670,040.00					670,040.00
TOTAL	670,040.00	-	-	-	-	670,040.00
GENERAL						
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	-
TOTAL	606,580.00	-	186,735.00	2,295.00	417,550.00	-
TOTAL	5,772,801.51	10,602.10	1,418,918.57	814,935.47	1,022,068.81	2,510,199.11

Mansfield Downtown Partnership

Statement of Financial Position

March 31, 2024

(with comparative totals for March 31, 2023)

	<u>2024</u>	<u>2023</u>
Assets		
Cash & Cash Equivalents	\$ 461,574	414,090
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>461,574</u>	<u>414,090</u>
Liabilities		
Accrued Payroll	-	-
Accounts Payable	113	352
Due to Mansfield	<u>-</u>	<u>-</u>
Total Liabilities	<u>113</u>	<u>352</u>
Fund Balance		
Contributed Capital	51,440	51,440
Unreserved	<u>410,020</u>	<u>362,298</u>
Total Fund Balance	<u>461,460</u>	<u>413,739</u>
Total Liabilities and Fund Balance	<u>\$ 461,574</u>	<u>\$ 414,090</u>

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

	<u>Actual 2014/15</u>	<u>Actual 2015/16</u>	<u>Actual 2016/17</u>	<u>Actual 2017/18</u>	<u>Actual 2018/19</u>	<u>Actual 2019/20</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Budget 2023/24</u>	<u>75% Actual Mar. 31</u>	<u>Percent of Adopted Budget</u>
Revenues												
Intergovernmental												
Mansfield General Fund/CNR	\$ 125,000	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 175,000	\$ 131,250	75%
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	30,000	75%
Donations	15,490	19,645	16,673	18,115	16,110	11,910	15,515	16,200	15,305	13,000	10,715	82%
Total Revenues	<u>265,490</u>	<u>269,645</u>	<u>266,673</u>	<u>324,115</u>	<u>302,110</u>	<u>344,910</u>	<u>355,515</u>	<u># 356,200</u>	<u># 375,305</u>	<u>403,000</u>	<u>346,965</u>	<u>86%</u>
Operating Expenditures												
Town Square Contribution	-	-	-	-	-	-	-	-	-	-	-	-
Salaries and Benefits	196,111	209,272	214,666	232,268	233,574	265,156	285,673	286,437	288,958	332,630	231,968	70%
Professional & Technical	15,909	21,969	28,845	22,280	21,175	12,480	28,634	41,310	21,495	17,110	9,013	53%
Office Rental	12,660	13,230	13,200	13,464	13,464	13,728	13,728	14,004	14,004	14,680	11,007	75%
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	15,901	53%
Supplies & Services	644	1,280	1,277	679	640	573	816	631	753	5,350	748	14%
Contingency	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	<u>238,730</u>	<u>261,156</u>	<u>271,719</u>	<u>287,037</u>	<u>281,865</u>	<u>305,962</u>	<u>344,929</u>	<u># 361,090</u>	<u># 343,323</u>	<u>404,140</u>	<u>272,950</u>	<u>68%</u>
Operating Income/(Loss)	26,760	8,489	(5,046)	37,078	20,245	38,948	10,586	(4,890)	31,982	(1,140)	74,015	
Fund Balance, July 1	<u>223,294</u>	<u>250,054</u>	<u>258,543</u>	<u>253,497</u>	<u>290,575</u>	<u>310,820</u>	<u>349,768</u>	<u>360,353</u>	<u>355,464</u>	<u>387,445</u>	<u>387,445</u>	
Fund Balance, End of Period	<u>\$ 250,054</u>	<u>\$ 258,543</u>	<u>\$ 253,497</u>	<u>\$ 290,575</u>	<u>\$ 310,820</u>	<u>\$ 349,768</u>	<u>\$ 360,353</u>	<u>\$ 355,464</u>	<u>\$ 387,445</u>	<u>\$ 386,305</u>	<u>\$ 461,460</u>	
Contribution Recap												
Mansfield	\$ 125,000	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 175,000	\$ 131,250	
UCONN	125,000	125,000	125,000	132,000	132,000	150,000	150,000	150,000	160,000	175,000	175,000	
Total Contributions	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 264,000</u>	<u>\$ 264,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 320,000</u>	<u>\$ 350,000</u>	<u>\$ 306,250</u>	

**Town of Mansfield
Transit Services Fund
Balance Sheet
March 31, 2024**

	<u>Intermodal Center 2024</u>	<u>WRTD 2024</u>	<u>Total 2024</u>
Assets			
Cash and Cash Equivalents	\$ 187,178	\$ 43,550	\$ 230,728
Accounts Receivable	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>187,178</u>	<u>43,550</u>	<u>230,728</u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>-</u>	<u>34,839</u>	<u>34,839</u>
Total Liabilities	<u>-</u>	<u>34,839</u>	<u>34,839</u>
Fund Balance	<u>187,177</u>	<u>8,712</u>	<u>195,889</u>
Total Liabilities and Fund Balance	<u>\$ 187,177</u>	<u>\$ 43,551</u>	<u>\$ 230,728</u>

**Town of Mansfield
Transit Services Fund - Combined
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2024**

	Intermodal Center 2024	WRTD 2024	Total 2024
Revenues			
Rental Income	\$ 11,007	\$ -	\$ 11,007
Total Revenues	<u>11,007</u>	<u>-</u>	<u>11,007</u>
Expenditures			
Salaries & Benefits	-	-	-
Professional & Technical Services	-	-	-
Other Purchased Services	-	-	-
Office Supplies	241	-	241
Energy	-	-	-
Other General Expense	600	-	600
WRTD - Dial-A-Ride	-	42,046	42,046
WRTD - Windham Reg Transit District	-	76,439	76,439
WRTD - Pre-Paid Fare	-	80	80
WRTD - Disable Transport	-	20,869	20,869
Total Expenditures	<u>841</u>	<u>139,434</u>	<u>140,275</u>
Operating Transfers			
Transfer In - General Fund	<u>3,750</u>	<u>108,750</u>	<u>112,500</u>
Total Operating Transfers	<u>3,750</u>	<u>108,750</u>	<u>112,500</u>
Excess (Deficiency) of Revenues	13,916	(30,684)	(16,768)
Fund Balance, July 1	<u>173,262</u>	<u>39,396</u>	<u>212,658</u>
Fund Balance plus Cont. Capital, Mar. 31	<u>\$ 187,177</u>	<u>\$ 8,712</u>	<u>\$ 195,889</u>

**Town of Mansfield
Cemetery Fund
Balance Sheet
March 31, 2024**
(with comparative totals for March 31, 2023)

	<u>2024</u>		<u>2023</u>
Assets			
Cash and Cash Equivalents	\$ 66,641	\$	89,358
Investments	<u>205,268</u>		<u>209,854</u>
Total Assets	<u><u>271,909</u></u>		<u><u>299,212</u></u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>4,050</u>		<u>-</u>
Total Liabilities	<u>4,050</u>		<u>-</u>
Fund Balance			
Reserve for Perpetual Care	250,000		250,000
Reserve for Non-Expendable Trust	1,200		1,200
Unreserved	<u>16,659</u>		<u>48,012</u>
Total Fund Balance	<u>267,859</u>		<u>299,212</u>
Total Liabilities and Fund Balance	<u><u>\$ 271,909</u></u>	<u>\$</u>	<u><u>299,212</u></u>

**Town of Mansfield
Cemetery Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2024
(with comparative totals for March 31, 2023)**

	Budget 2023/24	2024	Percent of Adopted Budget	2023
Revenues				
Dividend/Investment Income	\$ 6,000	\$ 5,325	89%	\$ 4,669
State Grant	-	-		3,332
Unrealized Gain/Loss on Investments	-	(6,628)		(10,563)
Sale of Plots	3,000	4,500	150%	7,375
Total Revenues	9,000	3,198	36%	4,813
Operating Transfers				
Transfer from General Fund	30,000	22,500	75%	19,875
Total Operating Transfers	30,000	22,500	75%	19,875
Total Rev & Oper Transfers	39,000	25,698	66%	24,688
Expenditures				
Salaries	6,200	5,461	88%	3,369
Cemetery Maintenance	8,000	11,918	149%	18,080
Mowing Service	28,000	22,850	82%	4,840
Total Expenditures	42,200	40,229	95%	26,289
Excess (Deficiency) of Revenues	(3,200)	(14,531)		(1,601)
Fund Balance, July 1	282,391	282,391		300,813
Fund Balance, Mar. 31	\$ 279,191	\$ 267,861		\$ 299,212

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**TOWN OF MANSFIELD
INVESTMENT POOL
AS OF March 31, 2024**

	MARKET VALUE JUN 30, 2023	MARKET VALUE SEP 30, 2023	MARKET VALUE DEC 31, 2023	MARKET VALUE MAR 31, 2024	MARKET VALUE JUN 30, 2024	FISCAL 23/24 CHANGE IN VALUE	
<u>BOND FUNDS:</u>							
<u>T. ROWE PRICE</u>							
U.S. TREASURY LONG	89,570.06	78,884.79	88,728.19	85,650.64		(841.87)	-1%
<u>VANGUARD INVESTMENTS</u>							
GNMA FUND	117,000.26	112,908.16	120,895.53	119,617.28		3,895.27	3%
TOTAL BOND FUNDS	206,570.32	191,792.95	209,623.72	205,267.92		3,053.40	
TOTAL INVESTMENTS	206,570.32	191,792.95	209,623.72	205,267.92		3,053.40	
	ok	(14,777.37)	17,830.77	(4,355.80)			

Town of Mansfield
Solid Waste Disposal Fund
Balance Sheet
March 31, 2024
(with comparative totals for March 31, 2023)

	2024	2023
Current Assets		
Cash and Cash Equivalents	\$ 996,681	\$ 946,384
Accounts Receivable, net	3,639	2,341
Total Current Assets	1,000,320	948,725
Fixed Assets		
Land		
Buildings & Equipment	936,766	936,766
Less: Accumulated Depreciation	(718,075)	(672,633)
Total Fixed Assets	218,691	264,133
Total Assets	1,219,011	1,212,858
Liabilities and Retained Earnings		
Current Liabilities		
Accounts Payable	63,419	62,523
Accrued Compensated Absences	12,025	12,783
Deferred Revenue	-	-
Refundable Deposits	2,321	2,387
Accrued Payroll	-	-
Sales Tax Payable	3,460	376
Total Current Liabilities	81,225	78,069
Long-Term Liabilities		
Landfill Postclosure Costs	100,800	109,200
Total Long-Term Liabilities	100,800	109,200
Total Liabilities	182,025	187,269
Retained Earnings	1,036,987	1,025,589
Total Liabilities and Fund Balance	\$ 1,219,011	\$ 1,212,858

**Town of Mansfield
Solid Waste Disposal Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2024
(with comparative totals for March 31, 2023)**

	Budget 2023/24	2024	Percent of Adopted Budget	2023
Revenues				
Garbage Collection Fees	\$ 1,492,500	\$ 1,055,822	71%	\$ 1,077,144
Transfer Station Fees	120,000	99,891	83%	87,380
Sale of Recyclables	5,000	7,115	142%	3,185
Scrap Metals	25,000	21,880	88%	19,382
Other Revenues	8,500	28,062	330%	30,988
Fee Waivers	4,000	2,257	56%	2,670
Total Revenues	1,655,000	1,215,027	73%	1,220,750
Expenditures				
Salaries & Benefits	300,190	222,233	74%	215,405
Contract Pickup	816,600	524,687	64%	491,529
Hauler's Tipping Fees	270,660	255,298	94%	171,601
Equipment Parts/Repair	1,500	543	36%	39,634
Mansfield Tipping Fees	56,760	55,609	98%	46,650
Supplies & Services	68,290	27,688	41%	26,539
Recycle Cost	40,990	32,137	78%	33,912
Hazardous Waste	29,000	27,849	96%	23,920
Depreciation Expense	45,440	34,081	75%	34,081
Energy	1,500	889	59%	1,047
Trucking Fee	3,000	-	0%	-
Total Expenditures	1,633,930	1,181,015	72%	1,084,317
Net Income (Loss)	21,070	34,012		136,433
Retained Earnings, July 1	1,002,975	1,002,975		889,156
Retained Earnings, Mar. 31	\$ <u>1,024,045</u>	\$ <u>1,036,987</u>		\$ <u>1,025,589</u>

Town of Mansfield
Sewer Operating Enterprise Fund
Balance Sheet
March 31, 2024
(with comparative totals for March 31, 2023)

	2024	2023
Current Assets		
Cash and Cash Equivalents	\$ (780,120)	\$ (633,567)
Accounts Receivable, net	3,351,967	3,574,125
Total Current Assets	2,571,846	2,940,558
Fixed Assets		
Buildings & Equipment	11,455,228	11,412,370
Less: Accumulated Depreciation	(1,726,069)	(1,631,243)
Total Fixed Assets	9,729,159	9,781,127
Total Assets	12,301,006	12,721,685
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	1,189	6,485
Total Liabilities	1,189	6,485
Fund Balance	12,299,817	12,715,200
Total Liabilities and Fund Balance	\$ 12,301,006	\$ 12,721,685

Town of Mansfield
Sewer Operating Enterprise Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2024
(with comparative totals for March 31, 2023)

	Budget 2023/24	2024	Percent of Adopted Budget	2023
Revenues				
Interest & Lien Fees	\$ 350	\$ 2,420	691%	\$ 3,246
Sewer Charges	675,600	270,368	40%	257,460
Sewer Assessments	197,230	-	0%	-
	873,180	272,788	31%	260,706
Expenditures				
Pump Station Maintenance	55,500	85,437	154%	29,943
Sewer Billing	535,000	176,396	33%	137,939
Purchased Services	22,650	26,009	115%	26,654
Debt Service Payment	228,750	171,563	75%	177,188
Windham Plant Upgrade	82,700	30,637	37%	32,858
Depreciation Expense	45,170	49,822	110%	143,970
	969,770	539,863	56%	548,551
Net Income (Loss)	(96,590)	(267,074)		(287,845)
Retained Earnings, July 1	12,566,891	12,566,891		13,003,045
Retained Earnings, Mar. 31	\$ 12,470,301	\$ 12,299,817		\$ 12,715,200

**Town of Mansfield
Health Insurance Fund
Balance Sheet
March 31, 2024**

(with comparative totals for March 31, 2023)

	2024	2023
Assets		
Cash and cash equivalents	\$ 4,222,010	\$ 4,433,431
Total Assets	4,222,010	4,433,431
Liabilities and Fund Equity		
Liabilities		
Accrued Medical Claims	205,117	592,000
Deferred Revenue	-	4,000
Accounts Payable	-	-
Total Liabilities	205,117	596,000
Fund Balance		
Fund Balance - Available	4,016,893	3,837,431
Total Fund Balance	4,016,893	3,837,431
Total Liabilities and Fund Balance	\$ 4,222,010	\$ 4,433,431

Town of Mansfield
Health Insurance Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2024
(with comparative totals for March 31, 2023)

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Revenues				
Premium Income	\$ 9,115,690	\$ 6,862,142	75%	\$ 6,353,006
Interest Income	40,000	113,603	284%	71,014
Other Income	-	65,612		19,651
Total Revenues	<u>9,155,690</u>	<u>7,041,357</u>	77%	<u>6,443,672</u>
Expenditures				
Medical claims	8,181,610	5,459,526	67%	5,761,936
Administrative expenses	360,910	308,734	86%	313,719
H.S.A Contributions	541,400	605,204	112%	521,261
Employee Wellness Program	27,190	32,653	120%	28,520
Payment in lieu of Insurance	160,400	178,351	111%	153,851
Payroll	145,110	112,139	77%	86,936
Medical Supplies	10,000	1,754	18%	7,119
Consultants	68,000	41,901	62%	45,476
Total Expenditures	<u>9,494,620</u>	<u>6,740,262</u>	71%	<u>6,918,818</u>
Excess (Deficiency) of Revenues	(338,930)	301,095		(475,145)
Fund Balance, July 1	<u>3,715,798</u>	<u>3,715,798</u>		<u>4,312,576</u>
Fund Balance plus Cont. Capital, Mar. 31	<u>\$ 3,376,868</u>	<u>\$ 4,016,893</u>		<u>\$ 3,837,431</u>

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

MONTH	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	10 Yr. Average FY '15-'24	5 Yr. Average FY'20-'24
JULY	726,844	670,831	624,986	635,511	677,762	575,187	502,340	732,174	569,075	622,741	633,745	600,303
AUGUST	642,551	543,358	559,616	693,352	637,797	463,354	530,591	653,217	751,555	830,463	630,585	645,836
SEPTEMBER	807,550	585,211	526,981	580,713	448,658	368,849	619,654	710,554	660,473	598,755	590,740	591,657
OCTOBER	804,719	601,860	730,529	626,574	492,678	553,772	516,687	629,239	590,303	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	479,788	481,473	452,275
FEBRUARY	916,556	672,054	495,084	581,428	445,958	505,938	312,376	423,500	677,811	581,312	561,202	500,187
MARCH	1,077,897	703,019	583,507	523,374	460,640	696,515	515,316	572,469	757,141	623,332	651,321	632,955
APRIL	703,022	768,447	484,549	525,605	501,553	294,909	479,421	434,756	638,740		536,778	461,957
MAY	509,140	566,735	457,160	554,640	647,507	295,561	692,937	821,163	696,683		582,392	626,586
JUNE	648,834	614,551	484,562	776,142	550,778	426,388	552,351	618,063	853,521		613,910	612,581
ANNUAL TOTAL	8,702,872	7,617,578	6,992,596	7,258,143	6,532,362	6,129,879	6,472,871	7,682,688	8,031,613	6,056,898	7,147,750	6,874,790
MONTHLY AVG	725,239	634,798	582,716	604,845	544,364	510,823	539,406	640,224	669,301	672,989	612,471	606,549
% OF INCREASE	29.0%	-12.5%	-8.2%	3.8%	-10.0%	-6.2%	5.6%	18.7%	4.5%	0.6%	2.53%	4.6%

Town of Mansfield
Workers' Compensation Fund
Balance Sheet
March 31, 2024
(with comparative totals for March 31, 2023)

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ 248,261	\$ 269,000
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>248,261</u>	<u>269,000</u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>110,106</u>	<u>-</u>
Total Liabilities	<u>110,106</u>	<u>-</u>
Retained Earnings	<u>138,155</u>	<u>269,000</u>
Total Liabilities and Fund Balance	<u>\$ 248,261</u>	<u>\$ 269,000</u>

**Town of Mansfield
Workers' Compensation Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2024
(with comparative totals for March 31, 2023)**

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Revenues				
Premium Income	\$ 401,800	\$ 300,750	75%	\$ 356,850
CIRMA Equity Distribution	<u>-</u>	<u>-</u>		<u>-</u>
Total Revenues	<u>401,800</u>	<u>300,750</u>	<u>75%</u>	<u>356,850</u>
Expenditures				
Workers' Compensation Insurance	<u>465,000</u>	<u>440,426</u>	<u>95%</u>	<u>330,357</u>
Total Expenditures	<u>465,000</u>	<u>440,426</u>	<u>95%</u>	<u>330,357</u>
Net Income (Loss)	(63,200)	(139,676)		26,493
Retained Earnings, July 1	<u>321,878</u>	<u>277,831</u>		<u>242,507</u>
Retained Earnings, Mar. 31	<u>\$ 258,678</u>	<u>\$ 138,155</u>		<u>\$ 269,000</u>

Town of Mansfield
Management Services Fund
Balance Sheet
March 31, 2024
(with comparative totals for March 31, 2023)

	2024	2023
Current Assets		
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
Fixed Assets		
Land	145,649	145,649
Buildings	226,679	226,679
Office Equipment	2,693,975	2,763,683
Construction in Progress	227,635	202,210
Less: Accumulated Depreciation	(2,070,191)	(2,112,876)
Total Fixed Assets	1,223,747	1,225,345
Total Assets	\$ 2,371,526	\$ 2,360,263
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	5,395	22,994
Accrued Payroll	-	29,341
Due to Internal Service Fund	-	-
Total Liabilities	5,395	52,335
Equity		
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
March 31, 2024
(with comparative totals for March 31, 2023)**

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Revenues				
Copier Service Fees	\$ 180,500	\$ 136,539	75.6%	\$ 134,582
Communication Service Fees	215,690	161,357	74.8%	161,508
Energy Service Fees	1,372,000	1,132,070	82.5%	1,030,920
Postage Fees	45,000	32,715	72.7%	32,707
Shared Finance Fees	1,079,090	815,838	75.6%	784,559
Shared Info. Technology Fees	765,650	575,945	75.2%	578,718
Rent Telecom Towers	270,230	227,608	84.2%	211,089
Gain or Loss on Sale of Assets	-	-		-
Other	-	-		-
	<u>3,928,160</u>	<u>3,082,071</u>		<u>2,934,083</u>
Expenditures				
Salaries & Benefits	1,730,000	1,226,734	70.9%	1,122,365
Repairs & Maintenance	74,700	7,805	10.4%	9,221
Professional & Technical	216,376	129,658	59.9%	169,236
System Support	176,120	156,849	89.1%	125,341
Copier Maintenance Fees	120,000	182,409	152.0%	136,011
Communication Equipment	28,008	11,747	41.9%	1,250
Supplies and Software Licensing	304,790	148,595	48.8%	139,782
Equipment	34,156	20,828	61.0%	117,310
Energy	1,504,650	1,256,816	83.5%	1,161,914
Postage	41,100	11,055	26.9%	24,181
Miscellaneous	16,000	4,179	26.1%	5,418
Transfer to Capital	48,000	-		48,000
	<u>4,293,900</u>	<u>3,156,675</u>	73.5%	<u>3,060,030</u>
Sub-Total Expenditures	<u>4,293,900</u>	<u>3,156,675</u>	73.5%	<u>3,060,030</u>
Depreciation	139,090	101,823	73.2%	105,275
Equipment Capitalized	-	-		-
	<u>4,432,990</u>	<u>3,258,498</u>	73.5%	<u>3,165,305</u>
Total Expenditures	<u>4,432,990</u>	<u>3,258,498</u>	73.5%	<u>3,165,305</u>
Net Income (Loss)	(504,830)	(176,426)		(231,222)
Retained Earnings, July 1	<u>2,286,553</u>	<u>2,286,552</u>		<u>2,397,436</u>
Retained Earnings, Mar. 31	<u>\$ 1,781,723</u>	<u>\$ 2,110,126</u>		<u>\$ 2,166,214</u>

Eastern Highlands Health District
General Fund
Balance Sheet
March 31, 2024
(with comparative totals for March 31, 2023)

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ 721,731	\$ 651,748
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>721,731</u>	<u>651,748</u>
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>221</u>
Total Liabilities	<u>-</u>	<u>221</u>
Fund Balance	<u>721,731</u>	<u>651,527</u>
Total Liabilities and Fund Balance	<u>\$ 721,731</u>	<u>\$ 651,748</u>

**Eastern Highlands Health District
General Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2024**

(with comparative totals for March 31, 2023)

	Adopted Budget 2023/24	Amended Budget 2023/24	Percent of Amended Budget		
			2024		2023
Revenues					
Member Town Contributions	\$ 463,210	\$ 463,210	\$ 347,395	75.0%	\$ 341,916
State Grants	207,210	207,210	207,210	100.0%	206,500
Septic Permits	47,880	47,880	35,707	74.6%	41,760
Well Permits	12,090	12,090	9,925	82.1%	12,000
Soil Testing Service	43,050	43,050	29,660	68.9%	24,810
Food Protection Service	83,500	83,500	61,174	73.3%	65,126
B100a Reviews	20,710	20,710	17,560	84.8%	19,000
Septic Plan Reviews	30,280	30,280	22,905	75.6%	26,915
Other Health Services	4,700	4,700	1,835	39.0%	1,821
Cosm Insp	5,500	5,500	6,650	120.9%	6,575
Vaccine Adm	8,500	8,500	-	0.0%	-
Appropriation of Fund Balance	49,944	65,319	-	0.0%	-
Total Revenues	976,574	991,949	740,021	74.6%	746,423
Expenditures					
Salaries & Wages	666,723	680,693	458,881	67.4%	452,120
Grant Deductions	(63,088)	(63,088)	(77,363)	122.6%	(65,558)
Benefits	237,875	239,280	132,351	55.3%	154,842
Miscellaneous Benefits	14,130	14,130	5,391	38.2%	7,422
Insurance	15,050	15,050	15,390	102.3%	14,001
Professional & Technical Services	21,845	21,845	19,963	91.4%	19,338
Vehicle Repairs & Maintenance	2,500	2,500	6,167	246.7%	4,580
Health Reg*Admin Overhead	33,890	33,890	25,418	75.0%	23,490
Other Purchased Services	31,049	31,049	27,807	89.6%	28,869
Other Supplies	10,000	10,000	3,406	34.1%	3,978
Equipment - Minor	3,600	3,600	2,662	73.9%	2,122
Total Expenditures	973,574	988,949	620,072	62.7%	645,205
Operating Transfers					
Transfer to CNR Fund	3,000	3,000	-	0.0%	125,000
Total Exp & Oper Trans	976,574	991,949	620,072	62.5%	770,205
Excess (Deficiency) of Revenues	-	-	119,949		(23,782)
Fund Balance, July 1	601,782	601,782	601,782		675,309
Fund Balance plus Cont. Capital, Mar.31	\$ 601,782	\$ 601,782	\$ 721,731		\$ 651,527

Eastern Highlands Health District
Capital Non-Recurring Fund
Balance Sheet
March 31, 2024
(with comparative totals for March 31, 2023)

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ <u>221,817</u>	\$ <u>207,195</u>
Total Assets	<u><u>221,817</u></u>	<u><u>207,195</u></u>
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>221,817</u>	<u>207,195</u>
Total Liabilities and Fund Balance	\$ <u><u>221,817</u></u>	\$ <u><u>207,195</u></u>

Eastern Highlands Health District
Capital Non-Recurring Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2024
(with comparative totals for March 31, 2023)

	2024	2023
Revenues		
General Fund	\$ 5,372	\$ 125,000
Total Revenues	5,372	125,000
Operating Transfers		
General Fund	-	-
Total Operating Transfers	-	-
Total Rev & Oper Trans	5,372	125,000
Expenditures		
Professional & Technical Services	-	-
Vehicles	-	47,917
Office Equipment	-	-
Total Expenditures	-	47,917
Excess (Deficiency) of Revenues	5,372	77,083
Fund Balance, July 1	216,445	130,112
Fund Balance plus Cont. Capital, Mar.31	\$ 221,817	\$ 207,195

**Town of Mansfield
Debt Service Fund
Balance Sheet
March 31, 2024**
(with comparative totals for March 31, 2023)

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ <u>7,100,732</u>	\$ <u>12,388,429</u>
Total Assets	<u><u>7,100,732</u></u>	<u><u>12,388,429</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>4,524,038</u>	<u>11,640,667</u>
Total Liabilities	<u>4,524,038</u>	<u>11,640,667</u>
Fund Balance	<u>2,576,694</u>	<u>747,762</u>
Total Liabilities and Fund Balance	\$ <u><u>7,100,732</u></u>	\$ <u><u>12,388,429</u></u>

**Town of Mansfield
Debt Service Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2024
(with comparative totals for March 31, 2023)**

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Operating Transfers				
General Fund	\$ 1,600,000	\$ 1,200,000	75%	\$ 1,021,043
Premium Income	-	-	0%	-
Sewer Operating Fund	<u>228,750</u>	<u>171,563</u>	75%	<u>177,188</u>
Total Operating Transfers	<u>1,828,750</u>	<u>1,371,563</u>	75%	<u>1,198,230</u>
Total Rev & Oper Trans	<u>1,828,750</u>	<u>1,371,563</u>	75%	<u>1,198,230</u>
Expenditures				
Principal Payments	1,185,000	585,000	49%	585,000
Issuance Costs	-	1,500	0%	758
Interest Payments	<u>1,033,892</u>	<u>699,830</u>	68%	<u>564,811</u>
Total Expenditures	<u>2,218,892</u>	<u>1,286,330</u>	58%	<u>1,150,569</u>
Excess (Deficiency) of Revenues	(390,142)	85,232		47,661
Fund Balance, July 1	<u>2,491,461</u>	<u>2,491,461</u>		<u>700,100</u>
Fund Balance plus Cont. Capital, Mar. 31	<u><u>2,101,319</u></u>	<u><u>\$ 2,576,694</u></u>		<u><u>\$ 747,762</u></u>

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

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

	26/27 Projected	27/28 Projected	28/29 Projected	29/30 Projected	30/31 Projected
Revenues:					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	2,000,000	1,950,000	1,900,000	1,900,000	1,850,000
Operating Transfers In - Board of Education					
Operating Transfers In - Sewer Oper Fund	209,250	204,750	200,250	195,750	191,250
Total Revenues and Operating Transfers In	2,209,250	2,154,750	2,100,250	2,095,750	2,041,250
Expenditures:					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	1,365,000	1,365,000	1,470,000	1,470,000	1,470,000
Interest - GOB 2011 & 2019	966,975	906,025	827,575	761,475	695,375
Issuance Costs (Notes & Bonds)					
Total Expenditures	2,331,975	2,271,025	2,297,575	2,231,475	2,165,375
Revenues and Other Financing Sources Over/(Under) Expend	(122,725)	(116,275)	(197,325)	(135,725)	(124,125)
Fund Balance, July 1	470,340	347,615	231,340	34,015	(101,710)
Fund Balance, June 30	\$ 347,615	\$ 231,340	\$ 34,015	\$ (101,710)	\$ (225,835)

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

	31/32	32/33	33/34	34/35	35/36
	Projected	Projected	Projected	Projected	Projected
Revenues:					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Operating Transfers In - Board of Education					
Operating Transfers In - Sewer Oper Fund	186,750	182,250	177,750	173,250	168,750
Total Revenues and Operating Transfers In	2,036,750	2,032,250	2,027,750	2,023,250	2,018,750
Expenditures:					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	1,520,000	1,570,000	1,570,000	1,595,000	1,595,000
Interest - GOB 2011 & 2019	636,775	576,175	458,075	454,475	394,375
Issuance Costs (Notes & Bonds)					
Total Expenditures	2,156,775	2,146,175	2,028,075	2,049,475	1,989,375
Revenues and Other Financing Sources Over/(Under) Expend	(120,025)	(113,925)	(325)	(26,225)	29,375
Fund Balance, July 1	(225,835)	(345,860)	(459,785)	(460,110)	(486,335)
Fund Balance, June 30	\$ (345,860)	\$ (459,785)	\$ (460,110)	\$ (486,335)	\$ (456,960)

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

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

**Town of Mansfield
Serial Bonds Summary
Schools and Town
as of March 31, 2024**

	<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	122,000	463,000	585,000
Balance at March 31, 2024	<u>\$ 22,833,000</u>	<u>\$ 5,117,000</u>	<u>\$ 27,950,000</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	585,000	-	-	585,000
Balance at March 31, 2024	<u>\$ 27,950,000</u>	<u>\$ 4,495,000</u>	<u>\$ -</u>	<u>\$ 32,445,000</u>

<u>Description</u>	<u>Original Amount</u>	<u>Payment Date</u>		<u>Bonds</u>	<u>BAN's</u>	<u>Total</u>
		<u>P & I</u>	<u>I</u>			
2011 Town General Oblig. Bond	1,485,000	3/15	9/15	199,500		199,500
2011 Town Sewer Purpose Bond	330,000	3/15	9/15	57,500		57,500
2011 School General Oblig. Bond	1,025,000	3/15	9/15	163,000		163,000
2019 Town General Oblig. Bond	482,000	3/1	9/1	360,000		360,000
2019 Town Sewer Purpose Bond	6,000,000	3/1	9/1	4,500,000		4,500,000
2019 School General Oblig. Bond	873,000	3/1	9/1	670,000		670,000
2022 School General Purpose Obligation Bor	15,000,000	5/15	11/15	15,000,000		15,000,000
2023 School General Purpose Obligation Bor	7,000,000	5/15	11/15	7,000,000		7,000,000
2023 Town Bond Anticipation Notes*	4,495,000	5/16			4,495,000	4,495,000
	<u>\$ 36,690,000</u>			<u>\$ 27,950,000</u>	<u>\$ 4,495,000</u>	<u>\$ 32,445,000</u>

**Town of Mansfield
Detail of Debt Outstanding
Schools and Town
As of March 31, 2024**

	Original Amount	Balance 3/31/24
Schools:		
Consists of -		
2011 General Obligation Bonds:		
MMS Heating Conversion	\$ 1,025,000	163,000
2019 General Obligation Bonds:		
MMS Gymnasium Renovation	873,000	670,000
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	27,328,000
Town:		
Consists of -		
2011 General Obligation Bonds:		
Community Center Air Conditioning	173,620	26,000
Hunting Lodge Road Bikeway	105,250	12,500
Salt Storage Shed	263,130	38,500
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	44,500
Various Equipment Purchases	93,000	-
Facility Improvements	40,000	-
Transportation Facility Improvements	130,000	21,000
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	57,000
2019 General Obligation Bonds:		
Open Space	482,000	360,000
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Design	330,000	57,500
2019 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Project	6,000,000	4,500,000
Town Outstanding Debt	8,297,000	5,117,000
 Total Debt Outstanding	 \$ 36,690,000	 \$ 32,445,000

**Town of Mansfield
Summary of Investments
March 31, 2024**

Health Insurance Fund

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 03/31/24
State Treasurer	\$ 2,885,414	5.39%	Various	Various	\$
Total Accrued Interest @ 03/31/24					\$
Interest Received 7/1/23 - 03/31/24					<u>113,603</u>
Total Interest, Health Insurance Fund @ 03/31/24					<u><u>\$ 113,603</u></u>

All Other Funds

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 03/31/24
State Treasurer	\$ 57,392,062	5.39%	Various	Various	\$
Total Accrued Interest @ 03/31/24					\$
Interest Received 7/1/23 - 03/31/24					<u>2,314,099</u>
Total Interest, General Fund @ 03/31/24					<u><u>\$ 2,314,099</u></u>

Town of Mansfield
Memo

DATE April 9th, 2024
 To: Ryan Aylesworth, Town Manager
 Amanda Backhaus, Finance Director
 From: Jerl Casey, Collector of Revenue

Subject: Amounts and % of Collections for 07/01/2023 to 3/31/2024 comparable to 07/01/2022 to 3/31/2023 and 07/01/2021 to 3/31/2022

	GRAND LIST 2022	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 3/31/2024	% OPEN
RE	26,984,359.07	8,804.93	26,993,164.00	(26,644,984.73)	0.99	348,179.27	1%
STORRS CENTER RE	3,794,578.07		3,794,578.07	(3,789,739.69)	1.00	4,838.38	0%
PER	3,018,650.10	(15,110.40)	3,003,539.70	(2,925,301.80)	0.97	78,237.90	3%
STORRS CENTER PP	105,760.83	(2,793.30)	102,967.53	(98,946.39)	0.96	4,021.14	4%
MV	3,501,917.18	(71,150.13)	3,430,767.05	(3,204,542.23)	0.93	226,224.82	7%
DUE	37,405,265.25	(80,248.90)	37,325,016.35	(36,663,514.84)	0.98	661,501.51	2%
MVS	468,323.95	(12,302.66)	456,021.29	(362,964.93)	0.80	93,056.36	20%
TOTAL	37,873,589.20	(92,551.56)	37,781,037.64	(37,026,479.77)	0.98	754,557.87	2%

PRIOR YEARS COLLECTION
July 1, 2022 to June 30 2023

Suspense Collections	5,225.00	Suspense Interest Less Fees	9,487.05
Prior Years Taxes	430,260.54	Interest and Lien Fees	226,848.16
	<u>435,485.54</u>		<u>236,335.21</u>

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

PRIOR YEARS COLLECTION
July 1, 2022 to June 30 2023

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

	GRAND LIST 2020	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 3/31/2022	% OPEN
RE	26,723,194.15	(4,429.23)	26,718,764.92	(26,270,170.42)	98%	448,594.50	2%
STORRS CENTER RE	3,787,332.12		3,787,332.12	(3,858,954.59)	102%	(71,622.47)	-2%
PER	2,904,154.89	(8,104.86)	2,896,050.03	(2,841,224.95)	98%	54,825.08	2%
STORRS CENTER PP	107,377.57	(14.12)	107,363.45	(93,477.46)	87%	13,885.99	13%
MV	2,670,719.23	(115,723.28)	2,554,995.95	(2,272,175.95)	89%	282,820.00	11%
DUE	36,192,777.96	(128,271.49)	36,064,506.47	(35,336,003.37)	98%	728,503.10	2.0%
MVS	394,003.65	(8,644.84)	385,358.81	(323,454.17)	84%	61,904.64	16%
TOTAL	36,586,781.61	(136,916.33)	36,449,865.28	(35,659,457.54)	98%	790,407.74	2%

PRIOR YEARS COLLECTION
July 1, 2021 to June 30 2022

Suspense Collections	9,967.92	Suspense Interest Less Fees	10,905.00
Prior Years Taxes	238,133.49	Interest and Lien Fees	142,374.87
	<u>248,101.41</u>		<u>153,279.87</u>

Notes: Collections are holding steady at 98% which is where we normally are this time of year
 Outstanding Real estate taxes will be liened in the beginning of May which generates some payments
 We got a large uptick in prior years and interest payments as orchard acres apartments new owners paid all the back taxes over 100k
 Delinquent supplemental vehicle taxes will be sent to collections early to mid May which will also bring in payments
 Everything is looking good with collection numbers

270 Fund Analysis

3/31/2024

	Balance			Balance
Activity	7/1/2023	Revenues	Expenditures	3/31/2024
Goodwin Bequest	5,769.68	-	-	5,769.68
Mansfield Uniform Shirts	34.45	-	-	34.45
Election Grants	4,796.02	10,500.00	-	15,296.02
Historic Document Preservation	20,674.30	11,570.00	(11,949.69)	20,294.61
Property Revaluation	310,583.18	18,750.00	(9,100.00)	320,233.18
Neuter Assist/Education Fund	1,326.21	102.00	-	1,428.21
Animal Shelter Donations	887.62	-	-	887.62
Mansfield Fire Donations	8,487.92	3,055.00	-	11,542.92
Ambulance Services	0.09	383,155.44	(61,435.18)	321,720.35
FM Global Fire Prevention Grant	24.81	-	-	24.81
Corona Virus Relief PT 2	3,185.86	-	-	3,185.86
Permitting/Enforcement Software	73,172.58	19,127.51	(6,266.88)	86,033.21
Maintenance-Sale of property	4,268.50	-	-	4,268.50
Police Donations	100.00	-	-	100.00
Town Square Activities	21,705.69	9,158.25	(4,233.60)	26,630.34
Downtown Partnership	6,410.14	6,000.00	(2,565.76)	9,844.38
MDP - Festival on the Green	29,614.48	7,450.00	(16,861.03)	20,203.45
Holiday DUI Enforcement	1,124.25	33,252.18	(25,940.73)	8,435.70
Neighborhood Assist.Act-Energy	96.47	-	-	96.47
Neighborhood Assist.Act-Water Harvesting	36,144.71	-	-	36,144.71
Click It or Ticket Program	607.84	-	-	607.84
Special Events - Private Duty	10,276.00	1,021.84	(2,752.31)	8,545.53
Town Square Concert Series	6,586.88	19,500.00	(5,436.04)	20,650.84
Paterson Square Events	106.61	40.00	-	146.61
Beautification Committee	420.65	-	-	420.65
Mansfield Bike Tour	9,300.85	2,020.00	(202.15)	11,118.70
Elderly Disabled Responsive Transp	3,274.12	31,625.00	(8,858.88)	26,040.24
Nature's Medicine	65,082.49	-	(43,318.33)	21,764.16
ACHIEVE	406.47	-	-	406.47
Mansfield Holiday Fund - Key Bank	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 Fund	8,050.82	113.30	-	8,164.12
Local Prevention Council Grant-SERAC	828.03	-	-	828.03
SERAC-Mini Opioid Grant PT2 19/20	(0.00)	-	-	(0.00)
General Services - Special Needs	-	96,132.36	(44,854.18)	51,278.18
Senior Programs	9,683.16	49,930.74	(38,956.18)	20,657.72
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	504.00	(23.43)	548.53
Senior Center Café & Library	5,886.50	1,149.14	(3,853.01)	3,182.63
Youth Services Prog-MASP/SERAC Donation	5,118.33	849.33	(50.00)	5,917.66
2020 Farm Viability Grant - HS	7,331.76	300.00	(620.85)	7,010.91
Friends of Library	13,412.61	18,000.00	(2,221.09)	29,191.52
Hall Bequest - Mansfield Public Library	5,093.79	-	-	5,093.79
Hall Bequest - Doris Davis Garden	8,071.88	-	-	8,071.88
Library Re-Sale/Contribution	8,957.63	150.00	-	9,107.63
Library Connection Technology Grant	3,555.06	-	-	3,555.06
Community Center - Teen Center	14.34	-	-	14.34
Land Protection Program	12,013.26	2,794.00	-	14,807.26
Comm Ctr Accessibility	36.82	-	-	36.82
Mansfield Community Playground	3.36	-	-	3.36
Bicentennial Pond Trail Design	699.85	-	-	699.85

270 Fund Analysis

3/31/2024

	Balance			Balance
Activity	7/1/2023	Revenues	Expenditures	3/31/2024
Goodwin Bequest	5,769.68	-	-	5,769.68
Mansfield Dog Park	313.25	-	-	313.25
Gawlicki Family Foundation - MCC	556.70	-	-	556.70
Community School of the Arts	3,651.41	-	-	3,651.41
Comm Enrichment Grant-TLGV	2,995.59	-	-	2,995.59
MCC Before After Care Program	3,500.00	-	-	3,500.00
CT Association for the Gifted	86.93	-	-	86.93
Goodwin Special Ed Donations	1,140.00	-	-	1,140.00
MMS Summer School Program	5,826.13	-	(1,369.34)	4,456.79
Oak Grove School	8,672.86	23,938.00	(17,999.45)	14,611.41
CT Writing Project	464.98	-	-	464.98
Enriching Student Achievement	95,859.00	-	(6,500.00)	89,359.00
Goodwin Donations	995.27	-	-	995.27
Southeast School Donations	142.73	-	-	142.73
Mohegan Tribe Grant MMS	1,170.25	-	-	1,170.25
Special Education Grants/Tuition	776,579.05	89,899.86	(2,505.59)	863,973.32
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/Flanagan Grant	140.00	-	-	140.00
Southeast Buddy Bench	227.77	-	-	227.77
NE Dairy & Food Council Grant	133.54	-	-	133.54
Rachel Leclerc Spec. Education Fund	962.86	-	-	962.86
New Mansfield Elem -MASP Donation	40,000.00	-	-	40,000.00
Suzuki	9,886.54	-	(8,149.80)	1,736.74
Dorothy C. Goodwin Program	554.90	-	-	554.90
School Use Fund (62609)	9,841.16	485.00	-	10,326.16
Town Square	11,300.73	500.00	(8,271.84)	3,528.89
USDA Local Food for S	-	-	(11,726.45)	(11,726.45)
School Lunch Donations	-	150.00	-	150.00
JRB-CYA Grant 23-24	-	750.00	-	750.00
Local Prevention Coun	-	5,342.00	(5,633.00)	(291.00)
Ossen Foundation Farm Grant	22.85	-	-	22.85
OthOper-CLICK Grant	(594.70)	6,542.06	(6,004.86)	(57.50)
MLK Mural Project	0.04	-	-	0.04
OthOP National Opiod Settlement	29,461.17	5,099.76	-	34,560.93
Recycle CT Foundation Grant	6.19	-	-	6.19
CFPA GRANT - Trails	-	-	(3,500.00)	(3,500.00)
Mary Jane Newman Fund	-	426.61	-	426.61
	1,860,928.46	775,909.56	(361,159.65)	2,275,678.37

Mansfield Board of Education
Special Education Reserve Fund Running Balance
As of March 31, 2024

	July 1, Beg. Balance	Revenues	Usage	June 30, Ending Bal.	Net Actual (Usage)/Incr.
FY 2023/24 (Proposed)	\$ 775,449	\$ 120,000	\$(107,000)	\$ 788,449	\$ 13,000
FY 2022/23	653,907	127,569	(6,027)	775,449	121,542
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 3/31/24
General Fund Expenditure Budget:					
Outplacement Tuition	\$ 252,035	\$ 364,592	\$ 315,950	\$ 326,000	\$ 145,665
Transportation Costs	43,118	135,271	87,642	114,940	81,701
Instruction	1,635,547	1,727,780	1,859,280	1,856,880	1,386,289
Management	300,006	322,701	357,527	364,200	292,930
Total General Fund Special Education Costs	<u>2,230,706</u>	<u>2,550,344</u>	<u>2,620,399</u>	<u>2,662,020</u>	<u>1,906,585</u>
Offsetting revenue from Special Education Reserve	-	-	-	(100,000)	(100,000)
Net Budgeted Expenditures	<u>\$ 2,230,706</u>	<u>\$ 2,550,344</u>	<u>\$ 2,620,399</u>	<u>\$ 2,562,020</u>	<u>\$ 1,806,585</u>

Special Education Reserve Summary

	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Year to Date 3/31/24
Gross Revenues:					
State Agency & Excess Cost Grant	\$ 6,474	\$ 83,978	\$ 72,552	\$ 70,000	\$ 52,434
Medicaid Reimbursement	26,486	25,918	55,017	50,000	37,466
Tuition Income	8,546	3,622	-	-	-
Total Revenues	<u>41,506</u>	<u>113,518</u>	<u>127,569</u>	<u>120,000</u>	<u>89,900</u>
Gross Expenditures:					
Outplacement Tuition	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
CompiuClaim Billing	3,178	5,675	6,027	7,000	2,506
Total Expenditures	<u>3,178</u>	<u>5,675</u>	<u>6,027</u>	<u>107,000</u>	<u>102,506</u>
Actual Net Income/(Cost)	<u>\$ 38,328</u>	<u>\$ 107,843</u>	<u>\$ 121,542</u>	<u>\$ 13,000</u>	<u>\$ (12,606)</u>
Special Ed Reserve, beginning balance	<u>507,736</u>	<u>546,064</u>	<u>653,907</u>	<u>775,449</u>	<u>775,449</u>
Special Ed Reserve, ending balance	<u>\$ 546,064</u>	<u>\$ 653,907</u>	<u>\$ 775,449</u>	<u>\$ 788,449</u>	<u>\$ 762,843</u>

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2024 09						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
1005 Town General Fund						
4101 Legislative						
49999 Approp. of Fund Balance	-300,000	0	-300,000	.00	-300,000.00	.0%
TOTAL Legislative	-300,000	0	-300,000	.00	-300,000.00	.0%
4123 Accounting & Disbursements						
43351 Pilot - State Property	-10,576,950	0	-10,576,950	-11,211,561.17	634,611.17	106.0%
43352 Pilot - Select Payment	-3,291,730	0	-3,291,730	-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	-2,314,098.94	1,489,098.94	280.5%
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	-31.20	31.20	100.0%
48890 Other	-2,500	0	-2,500	-1.50	-2,498.50	.1%
TOTAL Accounting & Disbursements	-14,721,180	0	-14,721,180	-17,473,209.37	2,752,029.37	118.7%
4125 Animal Control						
44222 Redemption/Release Fees	-2,760	0	-2,760	-663.00	-2,097.00	24.0%
44223 Boarding/Quarantine Fees	0	0	0	-5,564.69	5,564.69	100.0%
44525 Animal Adoption Fees	-410	0	-410	-305.00	-105.00	74.4%
48824 Sale of Supplies	0	0	0	-3.00	3.00	100.0%
TOTAL Animal Control	-3,170	0	-3,170	-6,535.69	3,365.69	206.2%
4131 Property Assessment						
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%
4135 Revenue Collections						

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2024 09

	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	-36,657,932.19	-333,012.81	99.1%
41902 Prior Year Levy	-255,500	0	-255,500	-428,510.33	173,010.33	167.7%
41903 Interest & Lien Fees	-197,300	0	-197,300	-226,822.39	29,522.39	115.0%
41904 Motor Vehicle Supplement	-390,000	0	-390,000	-362,527.29	-27,472.71	93.0%
41905 Susp. Coll. Taxes - Trnsc.	-6,190	0	-6,190	-6,008.00	-182.00	97.1%
41906 Susp. Coll. Int. - Trnsc.	-6,965	0	-6,965	-9,487.05	2,522.05	136.2%
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	-4,450.00	2,715.00	256.5%
44106 Copies of Records	-20	0	-20	-56.50	36.50	282.5%
TOTAL Revenue Collections	-37,869,355	0	-37,869,355	-37,697,291.48	-172,063.52	99.5%
4143 Information Technology						
49928 School Cafeteria	-2,550	0	-2,550	-1,912.50	-637.50	75.0%
TOTAL Information Technology	-2,550	0	-2,550	-1,912.50	-637.50	75.0%
4147 Town Clerk						
41204 Conveyance Tax	-220,000	0	-220,000	-114,715.06	-105,284.94	52.1%
42241 Sport Licenses	-40	0	-40	-48.00	8.00	120.0%
42261 Dog Licenses	-7,900	0	-7,900	-7,047.25	-852.75	89.2%
42271 Misc Licenses & Permits	-2,500	0	-2,500	-1,620.00	-880.00	64.8%
44102 Recording	-65,000	0	-65,000	-43,147.40	-21,852.60	66.4%
44106 Copies of Records	-10,100	0	-10,100	-7,302.26	-2,797.74	72.3%
44501 Vital Statistics	-12,000	0	-12,000	-8,960.00	-3,040.00	74.7%
TOTAL Town Clerk	-317,540	0	-317,540	-182,839.97	-134,700.03	57.6%
4153 Planning & Development						
42210 Subdivision Permits	-150	0	-150	-270.00	120.00	180.0%
42211 Zoning/Special Permits	-20,000	0	-20,000	-29,795.25	9,795.25	149.0%
42212 ZBA Applications	-400	0	-400	.00	-400.00	.0%

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2024 09						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
42214 IWA Permits	-2,500	0	-2,500	-3,510.00	1,010.00	140.4%
42231 Adm Cost Reimb-Permits	-200	0	-200	-196.00	-4.00	98.0%
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	-9,296.65	-40,703.35	18.6%
TOTAL Planning & Development	-73,350	0	-73,350	-43,217.90	-30,132.10	58.9%
4201 Police Services						
43354 Circuit Court - State Tickets	-500	0	-500	.00	-500.00	.0%
44201 Police Service	-44,200	0	-44,200	-7,963.98	-36,236.02	18.0%
45705 Town Prk Fines-Storrs Center	-8,000	0	-8,000	-44,635.13	36,635.13	557.9%
45713 Nuisance Ordinance	-15,000	0	-15,000	-250.00	-14,750.00	1.7%
45717 Possession Alcohol Ordinance	-300	0	-300	.00	-300.00	.0%
45718 Open Liquor Container Ordin	-1,700	0	-1,700	.00	-1,700.00	.0%
TOTAL Police Services	-69,700	0	-69,700	-52,849.11	-16,850.89	75.8%
4207 Emergency Management						
43365 Emerg Mgmt Performance Grant	-12,900	0	-12,900	20,451.00	-33,351.00	-158.5%
TOTAL Emergency Management	-12,900	0	-12,900	20,451.00	-33,351.00	-158.5%
4213 Building Inspection						
42201 Building Permits	-200,000	0	-200,000	-317,850.12	117,850.12	158.9%
42232 Housing Code Permits	-175,000	0	-175,000	-155,756.25	-19,243.75	89.0%
42233 Housing Code Penalties	-1,000	0	-1,000	-100.00	-900.00	10.0%
42234 Landlord Registrations	-2,500	0	-2,500	-1,080.00	-1,420.00	43.2%
44044 Parking Plan Review Fee	-300	0	-300	-975.00	675.00	325.0%
44106 Copies of Records	-250	0	-250	-17.00	-233.00	6.8%
45711 Landlord Registration Penalty	-100	0	-100	.00	-100.00	.0%
45715 Ordinance Violation Penalty	-15,000	0	-15,000	-47,798.00	32,798.00	318.7%
TOTAL Building Inspection	-394,150	0	-394,150	-523,576.37	129,426.37	132.8%
4219 Fire Prevention						

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2024 09						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
42271 Misc Licenses & Permits	-200	0	-200	-180.00	-20.00	90.0%
44099 Fire Safety Code Fees	-20,000	0	-20,000	-77,480.00	57,480.00	387.4%
TOTAL Fire Prevention	-20,200	0	-20,200	-77,660.00	57,460.00	384.5%
4302 Pw Admin/Super/Operations						
42223 Sewer Permits	-250	0	-250	-150.00	-100.00	60.0%
42224 Road Permits	-1,500	0	-1,500	-1,650.00	150.00	110.0%
43350 State Support - Town	-200	0	-200	.00	-200.00	.0%
44050 Blue Prints	-200	0	-200	.00	-200.00	.0%
44071 Day Care Grounds Maintenance	-22,810	0	-22,810	-17,106.75	-5,703.25	75.0%
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	-18,906.75	-8,753.25	68.4%
4313 Equipment Maintenance						
44010 Charge For Services	-3,500	0	-3,500	-4,323.85	823.85	123.5%
TOTAL Equipment Maintenance	-3,500	0	-3,500	-4,323.85	823.85	123.5%
4340 Facilities Management						
48828 Rent - E.O. Smith/Depot Campu	0	0	0	-46,775.00	46,775.00	100.0%
TOTAL Facilities Management	0	0	0	-46,775.00	46,775.00	100.0%
4427 Human Services						
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%
4501 Library Services						

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2024 09						
	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	-1,328.61	628.61	189.8%
44051 Notary Fees	-220	0	-220	-20.00	-200.00	9.1%
45103 Fines On Overdue Books	-120	0	-120	-75.14	-44.86	62.6%
45104 Lost & Damaged Books/Material	-500	0	-500	99.92	-599.92	-20.0%
TOTAL Library Services	-13,970	0	-13,970	-1,323.83	-12,646.17	9.5%
4700 Education						
43301 Education Assistance	-9,555,060	0	-9,555,060	-4,781,406.00	-4,773,654.00	50.0%
TOTAL Education	-9,555,060	0	-9,555,060	-4,781,406.00	-4,773,654.00	50.0%
TOTAL Town General Fund	-63,387,775	0	-63,387,775	-60,896,956.52	-2,490,818.48	96.1%
GRAND TOTAL	-63,387,775	0	-63,387,775	-60,896,956.52	-2,490,818.48	96.1%

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

TOWN OF MANSFIELD
EXPENDITURE SUMMARY BY ACTIVITY

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1005 Town General Fund							
4101 Legislative	133,430	0	133,430	139,360.69	-1,197.33	-4,733.36	103.5%
4115 Municipal Management	310,440	0	310,440	176,066.71	200.20	134,173.09	56.8%
4117 Finance Administration	550,120	0	550,120	412,590.00	.00	137,530.00	75.0%
4125 Animal Control	153,110	0	153,110	104,510.57	105.00	48,494.43	68.3%
4130 Central Services	71,720	0	71,720	48,598.36	1,028.40	22,093.24	69.2%
4131 Property Assessment	282,470	0	282,470	209,537.82	570.00	72,362.18	74.4%
4135 Revenue Collections	216,390	0	216,390	157,879.28	-25.00	58,535.72	72.9%
4139 Town Attorney	75,000	0	75,000	77,374.58	45,411.40	-47,785.98	163.7%
4141 Municipal Mgmt/Human Resources	208,700	0	208,700	194,709.65	6,130.18	7,860.17	96.2%
4142 Employee Benefits	4,436,370	0	4,436,370	2,954,302.07	38,679.73	1,443,388.20	67.5%
4143 Information Technology	276,190	0	276,190	207,142.50	.00	69,047.50	75.0%
4147 Town Clerk	265,100	0	265,100	187,675.94	10,109.08	67,314.98	74.6%
4153 Planning & Development	477,420	0	477,420	313,279.99	3,046.00	161,094.01	66.3%
4157 Insurance	275,330	0	275,330	237,845.50	189.00	37,295.50	86.5%
4161 Probate	10,000	0	10,000	9,776.96	.00	223.04	97.8%
4168 Boards and Commissions	11,360	0	11,360	2,337.31	30.99	8,991.70	20.8%
4197 General Elections	127,530	0	127,530	60,690.00	2,073.75	64,766.25	49.2%
4201 Police Services	1,619,950	0	1,619,950	215,969.94	95.47	1,403,884.59	13.3%
4203 Fire & Emergency Services	3,105,730	0	3,105,730	2,053,780.48	28,887.00	1,023,062.52	67.1%
4207 Emergency Management	78,990	0	78,990	52,670.58	.00	26,319.42	66.7%
4213 Building Inspection	548,340	0	548,340	339,226.76	215.00	208,898.24	61.9%
4219 Fire Prevention	224,230	0	224,230	142,893.52	-3,236.76	84,573.24	62.3%
4302 PW Admin/Super/Operations	2,269,740	0	2,269,740	1,584,148.25	26,829.35	658,762.40	71.0%
4303 Road Services	0	0	0	3,190.80	.00	-3,190.80	100.0%
4305 Engineering	139,180	0	139,180	72,206.59	500.00	66,473.41	52.2%
4313 Equipment Maintenance	749,060	0	749,060	568,315.26	10,805.89	169,938.85	77.3%
4340 Facilities Management	1,234,630	0	1,234,630	1,028,133.75	78,491.82	128,004.43	89.6%
4401 Health Regulation & Inspection	154,190	0	154,190	114,890.16	.00	39,299.84	74.5%
4427 Human Services	1,061,910	0	1,061,910	717,472.11	2,407.03	342,030.86	67.8%
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	666,944.86	12,900.75	363,124.39	65.2%
9800 Contingency	10,000	0	10,000	.00	.00	10,000.00	.0%
9925 Other Financing Uses	6,447,550	0	6,447,550	4,835,662.50	.00	1,611,887.50	75.0%
TOTAL Town General Fund	26,634,650	0	26,634,650	17,948,183.49	272,746.95	8,413,719.56	68.4%
GRAND TOTAL	26,634,650	0	26,634,650	17,948,183.49	272,746.95	8,413,719.56	68.4%

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MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1010 Board General Fund							
611010 General Instruction	8,359,680	-433,330	7,926,350	5,107,665.38	.00	2,818,684.62	64.4%
611020 English	36,960	0	36,960	40,038.96	499.52	-3,578.48	109.7%
611040 World Languages	8,110	0	8,110	3,158.02	1,040.00	3,911.98	51.8%
611050 Health & Safety	4,900	0	4,900	3,618.09	.00	1,281.91	73.8%
611060 Physical Education	14,520	5,000	19,520	5,617.27	58.62	13,844.11	29.1%
611070 Art	16,810	0	16,810	8,375.75	198.85	8,235.40	51.0%
611080 Mathematics	19,790	0	19,790	8,608.58	84.59	11,096.83	43.9%
611090 Music	75,770	-50,220	25,550	17,364.10	2,232.65	5,953.25	76.7%
611100 Science	31,480	60,000	91,480	42,103.63	4,791.84	44,584.53	51.3%
611110 Social Studies	12,290	0	12,290	6,691.69	31.26	5,567.05	54.7%
611150 Information Technology	196,990	80,000	276,990	119,739.97	9,741.08	147,508.95	46.7%
611220 Life & Consumer Science	10,730	0	10,730	5,952.28	.00	4,777.72	55.5%
611230 Technology Education	18,750	16,000	34,750	31,571.94	1,310.84	1,867.22	94.6%
611300 English Learners	98,660	-9,440	89,220	37,835.08	.00	51,384.92	42.4%
612010 Special Ed Instruction	1,856,880	20,070	1,876,950	1,301,610.64	137.67	575,201.69	69.4%
612020 Enrichment	408,970	0	408,970	258,244.06	2.00	150,723.94	63.1%
612040 Pre-Kindergarten	409,730	14,850	424,580	266,139.32	281.02	158,159.66	62.7%
612340 Extended School Year	66,000	0	66,000	40,222.84	.56	25,776.60	60.9%
613100 Remedial Reading/Math	458,990	-16,360	442,630	299,524.51	257.72	142,847.77	67.7%
614000 Summer Learning Experience	16,590	-36,510	-19,920	8,722.06	.00	-28,642.06	-43.8%
616000 Tuition Payments	271,000	30,000	301,000	221,246.03	60,877.87	18,876.10	93.7%
619000 Central Services	87,600	0	87,600	66,078.43	2,535.69	18,985.88	78.3%
621020 School Counseling	224,190	100	224,290	135,759.37	241.83	88,288.80	60.6%
621030 Health Services	216,310	-900	215,410	157,292.67	674.07	57,443.26	73.3%
621040 Outside Eval/Contracted Serv	195,500	0	195,500	112,384.99	46,504.12	36,610.89	81.3%
621050 Speech & Language	346,580	8,310	354,890	236,252.38	5.13	118,632.49	66.6%
621080 Psychological Services	363,720	-5,780	357,940	277,088.67	6.10	80,845.23	77.4%
622010 Curriculum Development	189,600	120,000	309,600	158,075.86	21,379.07	130,145.07	58.0%
622020 Professional Development	0	0	0	728.00	125.00	-853.00	100.0%
623020 Media Services	335,850	35,780	371,630	243,398.74	16,138.39	112,092.87	69.8%
623100 Library	17,100	0	17,100	15,465.43	.22	1,634.35	90.4%
624010 Board of Education	312,270	177,580	489,850	187,181.79	29,124.50	273,543.71	44.2%
624020 Superintendent's Office	537,770	-3,640	534,130	415,264.45	150.81	118,714.74	77.8%
624040 Special Education Admin	364,200	230	364,430	279,002.94	.99	85,426.07	76.6%
625200 Principals' Office Services	1,273,860	41,050	1,314,910	965,878.46	25.47	349,006.07	73.5%
625210 Support Services - Central	0	0	0	.00	.00	.00	.0%
625230 Field Studies	23,000	0	23,000	12,533.19	3,786.51	6,680.30	71.0%
626010 Business Management	705,330	26,000	731,330	576,888.50	.00	154,441.50	78.9%
627100 Plant Operations - Building	1,370,660	82,920	1,453,580	1,059,400.38	60,585.44	333,594.18	77.1%
628010 Regular Transportation	1,209,820	0	1,209,820	945,898.65	214,314.56	49,606.79	95.9%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
628020 Spec Ed Transportation	114,940	0	114,940	81,701.00	100,403.00	-67,164.00	158.4%
634300 After School Program	43,830	0	43,830	14,651.48	36.00	29,142.52	33.5%
634400 Athletic Program	42,190	0	42,190	26,174.75	.00	16,015.25	62.0%
680000 Employee Benefits	4,433,960	-161,710	4,272,250	3,165,443.22	9,913.14	1,096,893.64	74.3%
TOTAL Board General Fund	24,801,880	0	24,801,880	16,966,593.55	587,496.13	7,247,790.32	70.8%
GRAND TOTAL	24,801,880	0	24,801,880	16,966,593.55	587,496.13	7,247,790.32	70.8%

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