

Town of Mansfield

Preliminary Financial Statements

(For the Period Ending June 30, 2024)

Finance Department
Amanda L. Backhaus, CPA
Director of Finance
October 10, 2024

Town of Mansfield
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June 30, 2024

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MEMO

To: Mansfield Town Council
CC: Ryan Aylesworth, Town Manager
From: Amanda L. Backhaus, Director of Finance
Date: October 10, 2024
Subject: **Financial Statements dated June 30, 2024**

General Fund Budget Highlights

Revenues

Tax Collections The total collection rate through June 30, 2024 is 99.6% compared to 98.2% in the prior year. Real estate collections, which account for approximately 82.3% of the levy, are 99.1% as compared to 98.5% 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. \$9,561,288 or 100.1% 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 189.4% of budget, which is trending to be higher than anticipated due to increases in activity. Fire code fees totaled \$82,371 which is 407.8% of the amount budgeted. These are not in-line with historic trends.

Miscellaneous Total interest income through June 30, 2024 is \$2,684,795 as compared to \$1,694,787 for the same period last year. The average STIF interest rate for July - June 2023 was 5.40% as compared to 3.87% for the same period last year.

Expenditures

Town Expenditures As of June 30, 2024, General Fund expenditures and encumbrances represent 98.5% of the total operating budget. Budget transfers and additional appropriations will be discussed with the Finance Committee and Town Council on October 15, 2024.

Other Governmental Funds

Day Care Fund

Expenditures exceeded revenues by \$78,917 for the period. Fund balance at July 1, 2023 decreased from \$866,901 to \$787,984 as of June 30, 2024.

Cafeteria Fund

Expenditures exceeded revenues by \$278,269 for the period. Fund balance at July 1, 2023 decreased from \$307,927 to \$29,658 as of June 30, 2024.

Recreation Program Fund

Expenditures exceeded revenues by \$88,853 for the period. Fund balance at July 1, 2023 decreased from (\$147,017) to (\$236,395) as of June 30, 2024.

Capital Non-Recurring Fund

Revenues exceeded expenditures by \$1,641,256 for the period. Fund balance at July 1, 2023 increased from \$2,762,276 to \$4,403,532 as of June 30, 2024. Of this balance, \$1,645,739 is reserved for ARPA uses. Available fund balance as of June 30, 2024 is \$2,757,793.

Town Aid Road Fund

Revenues exceeded expenditures by \$69,147 for the period. Fund balance at July 1, 2023 increased from \$219,008 to \$288,155 as of June 30, 2024.

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 all ARPA funds. Staff are currently working to encumber all funds prior to December 31.

Mansfield Downtown Partnership

Revenues exceeded expenditures by \$58,445 for the period. Fund balance at July 1, 2023 increased from \$387,445 to \$445,890 as of June 30, 2024.

Transit Services Fund

Revenues exceeded expenditures by \$24,287 for the period. Fund balance at July 1, 2023 increased from \$212,658 to \$236,944 as of June 30, 2024. Operations are proceeding according to budget for the Transportation Center and WRTD activity.

Cemetery Fund

Expenditures exceeded revenues by \$22,607 for the period. Fund balance at July 1, 2023 decreased from \$282,391 to \$259,784 as of June 30, 2024. The major costs for this fund are mowing and cemetery maintenance.

Enterprise Funds

Solid Waste Fund

Expenditures exceeded revenues by \$10,414 for the period. Fund balance at July 1, 2023 decreased from \$1,002,975 to \$992,561 as of June 30, 2024.

Sewer Fund

Expenditures exceeded revenues by \$207,033 for the period. Fund balance at July 1, 2023 decreased from \$12,592,453 to \$12,359,858 as of June 30, 2024.

Internal Service Funds

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

Revenues exceeded expenditures by \$247,162 for the period. Fund balance at July 1, 2023 increased from \$3,715,798 to \$3,982,960 as of June 30, 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 \$39,426 for the period. Fund balance decreased from \$277,831 to \$238,405 as of June 30, 2024.

Management Services Fund

Expenditures exceeded revenues by \$111,404 for the period. Fund balance decreased from \$2,286,552 to \$2,175,148 as of June 30, 2024.

Eastern Highlands Health District

Expenditures exceeded revenues by \$50,399 for the period. Fund balance decreased from \$601,782 to \$551,383 as of June 30, 2024.

Debt Service Fund

Expenditures exceeded revenues by \$1,054,370 for the period. Fund balance decreased from \$2,491,461 to \$1,437,092 as of June 30, 2024.

**Town of Mansfield
Town of Mansfield General Fund
Balance Sheet
June 30, 2024**

	2024
Assets	
Cash and Cash Equivalents	\$ 18,017,874
Accounts Receivable - Property Taxes	2,231,660
Accounts Receivable - Intergovernmental	64,610
Accounts Receivable - Other	101,450
Due from Other Funds	-
Total Assets	\$ 20,415,593
Liabilities and Fund Balance	
Liabilities:	
Accounts Payable	\$ 228,731
Due to State of Connecticut	18,437
Due to Other Funds	455,935
Refundable Deposits	211,636
Accrued Liabilities	1,740,238
Deferred Revenue	2,188,699
Advance Tax Collections	13,028
Total Liabilities	4,856,705
Fund Balance:	
Assigned	284,244
Unassigned	15,274,645
Total Fund Balance	15,558,888
Total Liabilities and Fund Balance	\$ 20,415,593

**TOWN OF MANSFIELD
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FY24 - as of June 30, 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	\$ 36,827,300	\$ (163,645)	99.6%
Prior year levy	255,500	255,500	463,594	208,094	181.4%
Interest and lien fees	197,300	197,300	272,809	75,509	138.3%
Motor vehicle supplement	390,000	390,000	402,515	12,515	103.2%
Suspense collections taxes	6,190	6,190	7,294	1,104	117.8%
Suspense collections interest	6,965	6,965	11,643	4,678	167.2%
Collection fees	15,000	15,000	29,870	14,870	199.1%
Total property taxes	<u>37,861,900</u>	<u>37,861,900</u>	<u>38,015,025</u>	<u>153,125</u>	<u>100.4%</u>
Intergovernmental:					
State:					
Board of Education:					
Education assistance	<u>9,555,060</u>	<u>9,555,060</u>	<u>9,561,288</u>	<u>6,228</u>	<u>100.1%</u>
General Government:					
PILOT - State property	10,576,950	10,576,950	11,211,561	634,611	106.0%
PILOT - Select Payment	3,291,730	3,291,730	3,946,644	654,914	119.9%
Library - Connecticut	12,430	12,430	13,329	899	107.2%
Disability exempt reimbursement	1,000	1,000	976	(24)	97.6%
Emergency management performance	12,900	12,900	33,515	20,615	259.8%
Veterans' reimbursement	3,450	3,450	3,026	(424)	87.7%
Judicial Revenue Distribution	1,735	1,735	5,615	3,880	323.6%
PILOT - Senior Housing			23,598	23,598	#DIV/0!
PILOT - Holinko Estates			7,525	7,525	#DIV/0!
State support	200	200	-	(200)	0.0%
State support - other			8,283	8,283	#DIV/0!
Total general government	<u>13,900,395</u>	<u>13,900,395</u>	<u>15,254,071</u>	<u>1,353,676</u>	<u>109.7%</u>
Federal:					
In lieu of taxes	<u>4,700</u>	<u>4,700</u>	<u>5,748</u>	<u>1,048</u>	<u>122.3%</u>
Total Intergovernmental	<u>23,460,155</u>	<u>23,460,155</u>	<u>24,821,107</u>	<u>1,360,952</u>	<u>105.8%</u>
Investment income	<u>825,000</u>	<u>825,000</u>	<u>2,684,795</u>	<u>1,859,795</u>	<u>325.4%</u>

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TOWN OF MANSFIELD
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)
FY24 - as of June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>	
Charges for Services					
Recording	\$ 65,000	\$ 65,000	\$ 79,812	\$ 14,812	122.8%
Copies of records	10,410	10,410	9,973	(437)	95.8%
Vital statistics	12,000	12,000	13,227	1,227	110.2%
Police service	69,700	69,700	34,616	(35,084)	49.7%
Redemption/release fees			883	883	#DIV/0!
Animal adoption fees	3,170	3,170	470	(2,700)	14.8%
Boarding/Quarantine Fees			7,940	7,940	#DIV/0!
Lost and damaged book material	920	920	321	(599)	34.9%
Fines on overdue books	620	620	96	(524)	15.5%
Blueprints	200	200	-	(200)	0.0%
Zoning regulations	100	100	-	(100)	0.0%
Daycare grounds maintenance	22,810	22,810	22,809	(1)	100.0%
Charges for services	3,500	3,500	14,001	10,501	400.0%
Celeron square bike path maintenance	2,700	2,700	2,700	-	100.0%
Fire safety code fees	20,200	20,200	82,371	62,171	407.8%
Misc. licenses and permits	2,500	2,500	2,195	(305)	87.8%
Sports licenses	40	40	156	116	390.0%
Dog licenses	7,900	7,900	8,190	290	103.7%
Conveyance tax	220,000	220,000	145,226	(74,774)	66.0%
Trailer and subdivision permits	150	150	270	120	180.0%
Zoning permits	20,000	20,000	38,275	18,275	191.4%
ZBA applications	400	400	-	(400)	0.0%
IWA permits	2,500	2,500	8,150	5,650	326.0%
Administrative cost - reimbs. Permits	200	200	288	88	144.0%
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	2,100	600	140.0%
Building permits	200,000	200,000	378,729	178,729	189.4%
Housing code permits	175,000	175,000	202,406	27,406	115.7%
Housing code penalties	1,000	1,000	100	(900)	10.0%
Landlord registrations	2,500	2,500	3,940	1,440	157.6%
Parking tickets - Town	300	300	1,115	815	371.7%
Landlord registration penalty	100	100	-	(100)	0.0%
Ordinance violation penalty	15,000	15,000	55,268	40,268	368.5%
Citation and fines			150	150	#DIV/0!
Rent			63,200		
Telecom services payment	25,000	25,000	43,763	18,763	175.1%
Total Charges for Services:	<u>935,670</u>	<u>935,670</u>	<u>1,232,187</u>	<u>233,317</u>	<u>131.7%</u>
Other Local Revenues:					
Other	<u>5,050</u>	<u>5,050</u>	<u>22,371</u>	<u>17,321</u>	<u>443.0%</u>
Other Financing Sources:					
Transfers in					
Use of Fund Balance	300,000	300,000	-	(300,000)	0.0%
Cancellation of prior year encumbrances				-	#DIV/0!
Total other financing sources	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>(300,000)</u>	<u>0.0%</u>
Total Revenues and Other Financing Sources	<u>\$ 63,387,775</u>	<u>\$ 63,387,775</u>	<u>66,775,485</u>	<u>\$ 3,324,510</u>	<u>105.3%</u>

**TOWN OF MANSFIELD
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FY24 - as of June 30, 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	\$ 154,061		\$ (631)	100.4%
Town Manager						
Municipal management	310,440	310,440	310,176	1,375	(1,111)	100.4%
Personnel management	208,700	208,700	218,888		(10,188)	104.9%
Legal:						
Town attorney	75,000	125,000	120,289		4,711	96.2%
Probate	10,000	10,000	9,777		223	97.8%
Elections:						
Town clerk	265,100	265,100	267,961		(2,861)	101.1%
General elections	127,530	127,530	78,930		48,600	61.9%
Community Development						
Building inspection	548,340	548,340	466,750		81,590	85.1%
Planning and Development	477,420	477,420	419,284	1,890	56,247	88.2%
Boards and Commissions	11,360	11,360	3,235		8,125	28.5%
Finance:						
Administration	550,120	550,120	550,120		-	100.0%
Revenue collection	216,390	216,390	226,907		(10,517)	104.9%
Property assessment	282,470	282,470	279,944		2,526	99.1%
Central copying	71,720	71,720	65,727		5,993	91.6%
Information technology	276,190	276,190	276,190		-	100.0%
Total general government	<u>3,564,210</u>	<u>3,634,210</u>	<u>3,448,238</u>	<u>3,265</u>	<u>182,707</u>	<u>95.0%</u>
Public Safety:						
Police protection:						
Police services	1,619,950	1,619,950	1,703,340	1,125	(84,515)	105.2%
Animal control	153,110	153,110	138,574		14,536	90.5%
Fire protection:						
Fire prevention	224,230	224,230	185,098		39,132	82.5%
Fire and emergency services	3,105,730	3,105,730	2,819,708	38,373	247,649	92.0%
Emergency management:						
	<u>78,990</u>	<u>78,990</u>	<u>71,526</u>		<u>7,464</u>	<u>90.6%</u>
Total public safety	<u>5,182,010</u>	<u>5,182,010</u>	<u>4,918,247</u>	<u>39,498</u>	<u>224,265</u>	<u>95.7%</u>
Public Works:						
PW Admin/Supervision/Operations	2,269,740	2,269,740	2,191,107		78,633	96.5%
Equipment maintenance	749,060	749,060	755,101		(6,041)	100.8%
Engineering	139,180	139,180	106,787		32,393	76.7%
Facilities	<u>1,234,630</u>	<u>1,234,630</u>	<u>1,329,017</u>	<u>4,686</u>	<u>(99,073)</u>	<u>108.0%</u>
Total public works	<u>4,392,610</u>	<u>4,392,610</u>	<u>4,382,011</u>	<u>4,686</u>	<u>5,913</u>	<u>99.9%</u>

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**TOWN OF MANSFIELD
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)
FY24 - as of June 30, 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	\$ 153,187	\$	\$ 1,003	99.3%
Human Services	1,061,910	1,061,910	967,055		94,855	91.1%
Library Services	1,042,970	1,042,970	939,814	15,653	87,503	91.6%
Contribution to area agencies	67,500	67,500	67,500		-	100.0%
Total community services	<u>2,326,570</u>	<u>2,326,570</u>	<u>2,127,556</u>	<u>15,653</u>	<u>183,361</u>	<u>92.1%</u>
Townwide Expenditures						
Employee benefits	4,436,370	4,326,370	3,995,284		331,086	92.3%
Insurance (LAP)	275,330	275,330	243,459		31,872	88.4%
Contingency	10,000	10,000	-		10,000	0.0%
Total town-wide expenditures	<u>4,721,700</u>	<u>4,611,700</u>	<u>4,238,743</u>	<u>-</u>	<u>372,958</u>	<u>91.9%</u>
Total Townwide Expenditures	<u>20,187,100</u>	<u>20,147,100</u>	<u>19,114,794</u>	<u>63,102</u>	<u>969,204</u>	<u>5</u>
Education						
Contribution to Region No 19	11,951,245	11,951,245	11,951,246		(1)	100.0%
Mansfield Board of Education	24,801,880	24,801,880	24,630,807	169,708	1,365	100.0%
Total Education	<u>36,753,125</u>	<u>36,753,125</u>	<u>36,582,053</u>	<u>169,708</u>	<u>1,364</u>	<u>100.0%</u>
Total budgetary expenditures	<u>56,940,225</u>	<u>56,900,225</u>	<u>55,696,847</u>	<u>232,810</u>	<u>970,568</u>	<u>98.3%</u>
Other Financing Uses:						
Town transfers out	<u>6,447,550</u>	<u>6,487,550</u>	<u>6,487,550</u>	<u>-</u>	<u>-</u>	<u>100.0%</u>
Total other financing uses	<u>6,447,550</u>	<u>6,487,550</u>	<u>6,487,550</u>	<u>-</u>	<u>-</u>	<u>100.0%</u>
Total	<u>\$ 63,387,775</u>	<u>\$ 63,387,775</u>	<u>62,184,397</u>	<u>232,810</u>	<u>\$ 970,568</u>	<u>98.5%</u>

**Town of Mansfield
Day Care Fund
Balance Sheet
June 30, 2024**
(with comparative totals for June 30, 2023)

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ 786,319	\$ 884,452
Accounts Receivable	<u>57,252</u>	<u>63,986</u>
Total Assets	<u><u>843,571</u></u>	<u><u>948,438</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	14,449	27,019
Accrued Payroll	41,137	54,518
Deferred Revenue	<u>-</u>	<u>-</u>
Total Liabilities	<u>55,587</u>	<u>81,537</u>
Fund Balance	<u>787,984</u>	<u>866,901</u>
Total Liabilities and Fund Balance	<u><u>\$ 843,571</u></u>	<u><u>\$ 948,438</u></u>

Town of Mansfield
Day Care Fund - Combined Program
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2024
(with comparative totals for June 30, 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	\$ 951,019	98.6%	\$ 1,016,869
Fees for Services - State Grant	534,919	553,358	103.4%	547,493
State Support - Other	15,546	19,177	123.4%	8,806
Program Stabilization	106,240	-	0.0%	-
School Readiness Grant	53,544	60,892	113.7%	63,156
Subsidies for Services	110,000	86,903	79.0%	93,119
National School Lunch Grant	40,000	40,867	102.2%	44,677
Other	-	68,757		153,491
	<u>1,824,859</u>	<u>1,780,972</u>	97.6%	<u>1,927,611</u>
Expenditures				
Direct Program	1,299,769	1,293,189	99.5%	1,224,199
Administrative	198,870	171,475	86.2%	181,403
Energy	42,000	42,000	100.0%	32,000
Food Service Supplies	50,500	49,539	98.1%	49,596
Purchased Property Services	85,000	91,602	107.8%	86,266
Other Purchased Services	48,000	118,449	246.8%	81,677
Insurance	12,000	11,603	96.7%	10,330
Building Supplies	31,000	32,329	104.3%	16,952
Repairs & Maintenance	20,000	19,778	98.9%	86,294
Instructional & Office Supplies	22,000	22,385	101.8%	30,549
Equipment	15,720	7,540	48.0%	102,777
	<u>1,824,859</u>	<u>1,859,889</u>	101.9%	<u>1,902,043</u>
Excess (Deficiency) of Revenues	-	(78,917)		25,567
Fund Balance, July 1	<u>866,901</u>	<u>866,901</u>		<u>841,333</u>
Fund Balance plus Cont. Capital, June 30	<u>\$ 866,901</u>	<u>\$ 787,984</u>		<u>\$ 866,901</u>

Mansfield Board of Education
Cafeteria Fund
Balance Sheet
June 30, 2024
(with comparative totals for June 30, 2023)

	<u>2024</u>		<u>2023</u>
Assets			
Cash and Cash Equivalents	\$ (8,969)	\$	226,027
Accounts Receivable	77,974		189,647
Inventory	<u>14,325</u>		<u>11,553</u>
Total Assets	<u><u>83,330</u></u>		<u><u>427,227</u></u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	14,153		35,855
Accrued Payroll	2,915		7,709
Due to Other Funds	10,505		9,826
Deferred Revenue	<u>26,100</u>		<u>65,911</u>
Total Liabilities	<u>53,672</u>		<u>119,300</u>
Fund Balance	<u>29,658</u>		<u>307,927</u>
Total Liabilities and Fund Balance	<u><u>\$ 83,330</u></u>	<u><u>\$</u></u>	<u><u>427,227</u></u>

**Mansfield Board of Education
Cafeteria Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2024
(with comparative totals for June 30, 2023)**

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Revenues				
Sales of Food	\$ 461,459	\$ 426,727	92.5%	\$ 203,476
Intergovernmental	599,501	621,316	103.6%	924,956
Other		19,673		2,945
Total Revenues	<u>1,060,960</u>	<u>1,067,716</u>	100.6%	<u>1,131,377</u>
Expenditures				
Salaries & Benefits	721,405	773,092	107.2%	666,617
Food & Supplies	505,740	553,194	109.4%	504,658
Repairs & Maintenance	2,500	1,780	71.2%	6,371
Equipment	-	15,369		24,234
Contingency	-	-		-
Total Expenditures	<u>1,229,645</u>	<u>1,343,435</u>	109.3%	<u>1,201,881</u>
Transfers				
Transfers Out - General Fund	<u>2,550</u>	<u>2,550</u>	100.0%	<u>2,550</u>
Excess (Deficiency) of Revenues	(171,235)	(278,269)		(73,054)
Fund Balance, July 1	<u>307,927</u>	<u>307,927</u>		<u>380,981</u>
Fund Balance plus Cont. Capital, Jun. 30	<u>136,692</u>	<u>\$ 29,658</u>		<u>\$ 307,927</u>

**Town of Mansfield
Parks and Recreation
Balance Sheet
June 30, 2024**

(with comparative totals for June 30, 2023)

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ (12,923)	\$ 83,271
Prepaid Expenditures	60	125
Accounts Receivable	<u>24,445</u>	<u>19,386</u>
 Total Assets	 <u><u>11,582</u></u>	 <u><u>102,782</u></u>
Liabilities and Fund Balance		
Liabilities		
Accrued Payroll	57,797	76,794
Accounts Payable	28,465	25,169
Due to Other Funds	15,647	12,587
Deferred Revenue	<u>146,068</u>	<u>135,775</u>
 Total Liabilities	 <u>247,977</u>	 <u>250,325</u>
 Fund Balance	 <u>(236,395)</u>	 <u>(147,542)</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 11,582</u></u>	 <u><u>\$ 102,782</u></u>

**Town of Mansfield
Parks and Recreation
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2024**
(with comparative totals for June 30, 2023)

	Budget 2023/24	2024	Percent of Adopted Budget	2023
Revenues				
Membership Fees	\$ 703,870	\$ 636,076	90%	\$ 543,598
Program Fees	861,110	727,164	84%	710,990
Fee Waivers	27,010	22,653	84%	25,052
Daily Admission Fees	44,550	42,824	96%	39,348
Rent - Facilities/Parties	50,860	26,549	52%	14,010
Employee Wellness	8,000	5,985	75%	5,400
Rent - E.O. Smith	19,200	17,280	90%	18,640
Charge for Services	9,000	5,190	58%	5,916
Contributions	40,100	15,757	39%	10,169
Sale of Merchandise	3,250	1,443	44%	1,999
Sale of Food	2,250	2,544	113%	1,913
Other	9,030	10,681	118%	9,578
Total Revenues	1,778,230	1,514,146	85%	1,386,613
Operating Transfers				
General Fund - Recreation Administrative	449,970	449,970	100%	402,120
General Fund - Community Programs	215,680	215,680	100%	208,680
General Fund - Bicent. Pond	38,000	38,000	100%	38,000
General Fund - Teen Center	35,000	35,000	100%	35,000
Total Operating Transfers	738,650	738,650	100%	683,800
Total Rev & Oper Transfers	2,516,880	2,252,796	90%	2,070,413
Expenditures				
Salaries & Wages	1,371,265	1,334,307	97%	1,228,591
Benefits	357,663	309,023	86%	287,705
Professional & Technical	175,160	154,432	88%	134,432
Purchased Property Services	13,450	15,397	114%	14,596
Repairs & Maintenance	43,850	39,332	90%	74,150
Rentals	6,200	951	15%	5,470
Other Purchased Services	268,820	241,686	90%	259,357
Other Supplies	54,790	41,168	75%	33,905
Energy	143,300	143,300	100%	143,300
Building Supplies	16,300	14,710	90%	8,454
Recreation Supplies	33,800	27,532	81%	25,771
Equipment	19,450	19,810	102%	48,580
Total Expenditures	2,504,048	2,341,648	94%	2,264,312
Excess (Deficiency) of Revenues	12,832	(88,853)		(193,899)
Fund Balance, July 1	(147,542)	(147,542)		46,356
Fund Balance, Jun. 30	<u>\$ (134,710)</u>	<u>\$ (236,395)</u>		<u>\$ (147,542)</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	FY 21/22	FY 22/23	FY 23/24	FY 23/24
	Actual	Actual	Actual	Adopted	Projected
Sources:					
General Fund Contribution	\$ 2,000,000	\$ 5,732,310	\$ 5,068,038	\$ 3,633,900	\$ 3,673,900
Board Contribution	120,000	270,000	-	-	60,000
Ambulance User Fees	311,523	349,496	521,274	325,000	456,357
Other	65,482	12,750	269,168	-	80,375
Sewer Assessments	-	1,825	-	-	-
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	4,449,783
Uses:					
Operating Transfers Out:					
Capital Fund	2,670,734	5,633,094	4,534,180	4,453,050	2,808,527
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	2,808,527
Excess/(Deficiency)	(112,308)	981,151	1,465,994	(314,999)	1,641,256
Fund Balance/(Deficit) July 1	427,439	315,131	1,296,282	2,762,276	2,762,276
Fund Balance, June 30	<u>\$ 315,131</u>	<u>\$ 1,296,282</u>	<u>\$ 2,762,276</u>	<u>\$ 2,447,277</u>	<u>\$ 4,403,532</u>
Reserved based on ARPA transfers					<u>1,645,739</u>
Available Fund Balance, June 30					<u><u>\$ 2,757,793</u></u>

Capital Projects as of June 30, 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	103,700	-	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 Tomo	127,400	127,400	-	127,400	35,836	50,852	40,712
84110 Positioning & Marketing Plan	180,000	180,000	-	180,000	31,838	106,303	41,859
84137 Parking Garage Repairs/Maintenance	550,917	632,107	(81,191)	550,917	-	339,767	211,150
86291 Technology Infrastructure - Schools	2,025,000	2,025,000	-	2,025,000	-	2,022,256	2,744
86309 Furniture & Fixtures	348,226	348,226	-	348,226	53,903	292,718	1,605
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	288,495	291,495	(3,000)	288,495	273,270	-	15,225
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	3,680	6,320	5,000
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	5,000	45,000	-
Total General Government:	15,443,490	15,527,681	(84,191)	15,443,490	403,527	13,559,370	1,480,593

**Capital Projects as of June 30, 2024
Public Safety**

Revenues

Expenses

Account and Description	<u>Revenues</u>			<u>Expenses</u>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
82801 Fire & Emerg Serv Comm Equipment	167,046	167,046	-	167,046	-	91,828	75,218
82823 Rescue Equipment	109,884	109,884	-	109,884	57,580	54,884	(2,580)
82827 Fire Personal Protective Equipment	273,000	273,000	-	273,000	49,510	196,465	27,025
82845 Rescue 107 Replacement	250,480	250,480	-	250,480	-	480	250,000
82848 Administrative Vehicle Replacement	155,892	155,892	-	155,892	-	155,892	-
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	160,578	160,578	-	160,578	-	160,578	-
82855 Life Safety Equipment	65,000	65,000	-	65,000	-	31,966	33,034
82902 Fire Ponds	113,500	113,500	-	113,500	-	66,681	46,819
86293 Security Improvements	225,000	225,000	-	225,000	-	128,393	96,607
Body and Vehicle Cameras - Animal Control	26,215	26,215	-	26,215	-	26,215	-
SQUAD 207 Refurbish	240,027	240,027	-	240,027	198,522	41,333	171
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	38,244	38,244	-	38,244	-	38,244	-
Total Public Safety:	2,024,867	2,024,867	-	2,024,867	305,612	1,030,075	689,180

Community Services

Revenues

Expenses

Account and Description	<u>Revenues</u>			<u>Expenses</u>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
84810 Human Services Van	64,000	64,000	-	64,000	-	64,000	-
85105 Open Space Purchase	3,544,355	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	-	712,109	6,721
85811 Playscapes/Playground Resurfacing	538,670	538,670	-	538,670	-	435,994	102,676
85813 Invasive Control	142,000	148,940	(6,940)	142,000	7,264	57,769	76,967
85816 Park Improvements	618,619	618,619	-	618,619	4,000	529,791	84,828
Lions Memorial Park Upgrades	25,000	25,000	-	25,000	-	4,350	20,650
MCC Equipment	25,000	25,000	-	25,000	-	24,812	188
MCC Aquatics Area Improvements	15,000	15,000	-	15,000	-	3,678	11,322
Pickle Ball Court	10,000	10,000	-	10,000	-	-	10,000
Park Signs	-	-	-	-	-	-	-
Total Community Services:	7,192,224	6,641,164	551,060	7,192,224	11,264	6,245,709	935,251

Capital Projects as of June 30, 2024
Facilities Management

Revenues

Expenses

<u>Account and Description</u>	<u>Revenues</u>			<u>Expenses</u>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
86260 Maintenance Projects	1,188,689	1,188,689	-	1,188,689	-	1,168,654	20,035
86290 Roof Repairs/Town Hall Roof Rplcmnt	913,900	913,900	-	913,900	-	896,342	17,558
86292 School Building Maintenance	2,142,662	2,142,662	-	2,142,662	66,625	1,966,610	109,427
86304 Comm Center Repairs & Improvements	641,133	641,133	-	641,133	3,709	456,761	180,663
86305 Fire Station Repairs & Improvements	517,746	517,746	-	517,746	28,405	459,358	29,983
86306 Library Bldg Repairs & Improvements	541,500	541,500	-	541,500	20,200	448,243	73,057
86307 Senior Center Bldg Repairs & Improvements	252,943	252,943	-	252,943	-	239,003	13,940
86308 Town Hall Bldg Repairs & Improvements	468,000	468,000	-	468,000	-	348,659	119,341
86310 Custodial Equipment	73,245	73,245	-	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	3,000	268,679	14,821
86319 Animal Shelter Building Repairs	55,500	55,500	-	55,500	4,000	37,885	13,615
86321 Park Building Repairs	178,200	178,200	-	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	479,817	-	479,817	4,863	435,285	39,670
86327 NZTC Building Repairs	307,660	227,660	80,000	307,660	-	107,178	200,482
86331 Bus Garage Building Upgrades	212,000	212,000	-	212,000	-	76,471	135,529
86333 School Building Project	50,880,179	48,296,821	2,583,358	50,880,179	413,160	46,646,195	3,820,823
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	1,032,171	827,171	205,000	1,032,171	468,233	359,697	204,241
86403 MMS Roof Replacement	2,190,000	-	2,190,000	2,190,000	-	1,655,190	534,810
86405 MMS Photovoltaic Panels	572,012	-	572,012	572,012	-	325,275	246,737
MMS 2023 School Security Grant	1,050,000	262,771	787,229	1,050,000	126,000	12,970	911,030
Historical Soc BldgRestora	884,000	68,422	815,578	884,000	29,411	88,533	766,056
Aerial Lift	45,000	45,000	-	45,000	45,000	-	-
Depot Campus Building Repairs	21,000	21,000	-	21,000	1,195	14,473	5,332
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	71,569	71,569	-	71,569	-	71,569	-
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	9,000	-	9,000	-	-	9,000
Total Facilities Management:	66,410,414	59,139,249	7,271,165	66,410,414	1,233,801	57,259,304	7,917,310

Capital Projects as of June 30, 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	623,457	623,457	-	623,457	-	630,899	(7,442)
83302 Sm Bridges & Culverts	329,084	329,084	-	329,084	-	300,070	29,014
83303 Large Bridge Maintenance	607,825	607,825	-	607,825	-	480,862	126,963
83308 Town Walkways/Transp Enhancement	1,178,516	1,178,516	-	1,178,516	7,500	910,664	260,352
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	604,145	-	604,145	-	542,658	61,487
83524 Road Resurfacing	15,465,820	13,575,153	1,890,666	15,465,820	7,048	14,396,585	1,062,186
83639 Large Dump Trucks	1,219,173	1,219,173	-	1,219,173	268,796	940,321	10,055
83647 Medium Dump Trucks	85,813	85,813	-	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	-	302,804	31,696
83919 Fleet Vehicle Public Works	68,753	68,753	-	68,753	-	68,753	-
83920 Hillyndale Road Bridge Replacement	612,475	605,679	6,796	612,475	-	566,449	46,026
83921 Storrs Center Improvements	74,976	74,976	-	74,976	-	74,976	-
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	112,524	112,524	-	112,524	-	40,429	72,094
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	14,060	85,292	116,048
Engineering Equipment	25,000	25,000	-	25,000	-	25,000	(0)
South Eagleville Community Challenge Grant	4,854,595	-	4,854,595	4,854,595	-	-	4,854,595
Maple Road - Phase 1	2,927,200	-	2,927,200	2,927,200	-	-	2,927,200
Maple Road - Phase 2	2,959,200	-	2,959,200	2,959,200	-	-	2,959,200
Hillside Circle Sidewalk	150,000	75,000	75,000	150,000	-	-	150,000
Library Parking Lot Improvements	13,471	13,471	-	13,471	-	13,471	-
RRFBs - 3 Crosswalks	-	-	-	-	-	-	-
Pickup Truck	53,162	53,162	-	53,162	-	53,162	-
Skid Steer	157,751	157,751	-	157,751	-	157,751	-
Snow Pusher	5,490	5,490	-	5,490	-	5,490	-
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	512,450	4,200	103,350
Drainage Crew Equipment	101,826	101,826	-	101,826	-	99,277	2,549
Total Public Works:	35,251,693	22,374,826	12,876,867	35,251,693	858,893	20,955,177	13,437,624

**Capital Projects as of June 30, 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	15,443,490	15,527,681	(84,191)	15,443,490	403,527	13,559,370	1,480,593
Public Safety	2,024,867	2,024,867	-	2,024,867	305,612	1,030,075	689,180
Community Services	7,192,224	6,641,164	551,060	7,192,224	11,264	6,245,709	935,251
Facilities Management	66,410,414	59,139,249	7,271,165	66,410,414	1,233,801	57,259,304	7,917,310
Public Works	35,251,693	22,374,826	12,876,867	35,251,693	858,893	20,955,177	13,437,624
Grand Total:	126,322,688	105,707,786	20,614,902	126,322,688	2,813,097	99,049,635	24,459,957

Town of Mansfield
Town Aid Road Fund
Balance Sheet
June 30, 2024
(with comparative totals for June 30, 2023)

	<u>2024</u>		<u>2023</u>
Assets			
Cash and Cash Equivalents	\$ 288,155	\$	219,008
Accounts Receivable	<u>-</u>		<u>-</u>
Total Assets	<u>288,155</u>		<u>219,008</u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>-</u>		<u>-</u>
Total Liabilities	<u>-</u>		<u>-</u>
Fund Balance	<u>288,155</u>		<u>219,008</u>
Total Liabilities and Fund Balance	<u>\$ 288,155</u>	\$	<u>219,008</u>

Town of Mansfield
Town Aid Road Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2024
(with comparative totals for June 30, 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	42,300	100%	40,630
Total Revenues	<u>455,660</u>	<u>459,788</u>	101%	<u>454,060</u>
Expenditures				
Salaries and Wages	147,000	90,119	61%	103,227
Equipment	-	12,961	0%	490
Supplies	281,000	123,802	44%	132,992
Equipment Rental	23,540	13,760	58%	19,924
Transfer Out to Capital Project	150,000	150,000	100%	100,000
Total Expenditures	<u>601,540</u>	<u>390,641</u>	65%	<u>356,633</u>
Excess (Deficiency) of Revenues	(145,880)	69,147		97,427
Fund Balance, July 1	<u>219,008</u>	<u>219,008</u>		<u>121,581</u>
Fund Balance plus Cont. Capital, Jun. 30	<u>\$ 73,128</u>	<u>\$ 288,155</u>		<u>\$ 219,008</u>

**American Rescue Plan Act (ARPA)
Project Status Report
June 30, 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. Trailer has been installed. Working to upgrade DPW sleeping quarters.
- 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:** Project complete.
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 is in process. 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:** Order placed
2. **Life Safety Equipment and Ambulance Stretcher & Load System \$55,000:** Project complete.
3. **Extrication Equipment \$60,000:** Project complete.
4. **Quint Fire Apparatus \$258,750:** Project complete.

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 6/30/24

Description	Amount	2021/2022 Expenditures	2022/2023 Expenditures	2023/2024 Expenditures	2023/2024 Encumbrances	Balance
FACILITIES						
Public Library HVAC System Upgrade	300,000.00			291,207.00	-	8,793.00
MCC HVAC, Air Balancing and Ductwork Upgrades	52,000.00					52,000.00
Town Hall HVAC Upgrades	45,000.00		21,145.79		-	23,854.21
Fire Station 307 Sleeping Quarters Upgrades	30,000.00					30,000.00
Fire Station 307 Decontamination Lockers	100,000.00					100,000.00
DPW Garage Sleeping Quarters and Restroom Upgrades	200,000.00			183,598.49	7,197.61	9,203.90
Municipal Facilities Community Engagment Phase	100,000.00		31,872.37	23,058.82	13,068.81	32,000.00
EV Charging Stations	100,000.00		96,329.00		3,671.00	-
TOTAL	927,000.00	-	149,347.16	497,864.31	23,937.42	255,851.11
HUMAN SERVICES						
Expanded Senior Center Mental Health, Nutrition and Transportation Program	75,000.00		12,921.69	20,204.22		41,874.09
Mansfield Farms to Families	111,000.00		23,408.15	31,817.67	3,995.31	51,778.87
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	595,481.60	-	145,811.44	270,561.89	3,995.31	175,112.96
INFORMATION TECHNOLOGY/ LIBRARY						
Mansfield Digital Inclusion Initiative	300,000.00		45,435.14	82,423.43	3,946.80	168,194.63
TOTAL	300,000.00	-	45,435.14	82,423.43	3,946.80	168,194.63
LIBRARY						
Wireless Access Pavilion	27,928.99		27,916.79	12.20	-	0.00
Quiet Study Pods	20,724.48	510.12	20,214.36			-
TOTAL	48,653.47	510.12	48,131.15	12.20	-	0.00
MANSFIELD DOWNTOWN PARTNERSHIP						
Local Business Assistance	338,500.00		338,500.00			-
Marketing Downtown & 4-Town Region	30,000.00		3,750.00			26,250.00
Arts Relief Fund	106,500.00		1,875.00	30,856.50	45,606.50	28,162.00
TOTAL	475,000.00	-	344,125.00	30,856.50	45,606.50	54,412.00
PARKS AND RECREATION						
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	3,623.66	-	2,985.35
Parks & Recreation Master Plan	120,000.00		51,935.22	68,064.78	-	-
Pickleball Facility	150,000.00		39,844.00	16,616.98	21,331.00	72,208.02
Sunny Acres Park Improvements	32,421.00		32,421.00			-
TOTAL	341,694.44	7,391.98	146,168.66	95,305.42	21,331.00	75,419.93

ARPA PROJECTS AS OF 6/30/24

Description	Amount	2021/2022 Expenditures	2022/2023 Expenditures	2023/2024 Expenditures	2023/2024 Encumbrances	Balance
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	212,878.36	410,343.30	59,692.89
Hunting Lodge Road Neighborhood Plan	150,000.00		21,323.20	107,544.18	21,132.62	-
Direct Financial Assistance to Economically Distressed Residents	150,000.00	2,700.00	64,154.37	53,424.19	1,500.00	28,221.44
TOTAL	1,200,000.00	2,700.00	302,563.02	373,846.73	432,975.92	87,914.33
FIRE & EMERGENCY SERVICES						
Replacement of Ambulance 707	300,000.00				-	300,000.00
Life Safety Equipment and Ambulance Stretcher & Load System	63,352.51					63,352.51
Extrication Equipment	50,602.00		50,602.00			-
Quint Fire Apparatus	258,750.00				258,750.00	-
AED/MERT Kit Replacement	30,000.00				-	30,000.00
TOTAL	702,704.51	-	50,602.00	-	258,750.00	393,352.51
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	2,200,738.50		186,735.00	5,546.00	369,219.00	1,639,238.50
Wayfinding and Signage Implementation	51,580.00				51,580.00	-
TOTAL	2,252,318.50	-	186,735.00	5,546.00	420,799.00	1,639,238.50
TOTAL	7,512,892.52	10,602.10	1,418,918.57	1,356,416.48	1,211,341.95	3,519,535.97

Mansfield Downtown Partnership
Statement of Financial Position
June 30, 2024
(with comparative totals for June 30, 2023)

	<u>2024</u>	<u>2023</u>
Assets		
Cash & Cash Equivalents	\$ 454,123	400,850
Accounts Receivable	<u>100</u>	<u>-</u>
Total Assets	<u>454,223</u>	<u>400,850</u>
Liabilities		
Accrued Payroll	2,832	11,106
Accounts Payable	5,501	2,299
Due to Mansfield	<u>-</u>	<u>-</u>
Total Liabilities	<u>8,333</u>	<u>13,404</u>
Fund Balance		
Contributed Capital	51,440	51,440
Unreserved	<u>394,450</u>	<u>336,005</u>
Total Fund Balance	<u>445,890</u>	<u>387,445</u>
Total Liabilities and Fund Balance	<u>\$ 454,223</u>	<u>\$ 400,850</u>

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

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	100% Actual Jun. 30	Percent of Adopted Budget
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	\$ 175,000	100%
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	40,000	100%
Donations	15,490	19,645	16,673	18,115	16,110	11,910	15,515	16,200	15,305	13,000	22,975	177%
Total Revenues	265,490	269,645	266,673	324,115	302,110	344,910	355,515	# 356,200	# 375,305	403,000	412,975	102%
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	300,789	90%
Professional & Technical	15,909	21,969	28,845	22,280	21,175	12,480	28,634	41,310	21,495	17,110	12,970	76%
Office Rental	12,660	13,230	13,200	13,464	13,464	13,728	13,728	14,004	14,004	14,680	14,676	100%
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	20,752	70%
Supplies & Services	644	1,280	1,277	679	640	573	816	631	753	5,350	1,030	19%
Contingency	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	238,730	261,156	271,719	287,037	281,865	305,962	344,929	# 361,090	# 343,323	404,140	354,530	88%
Operating Income/(Loss)	26,760	8,489	(5,046)	37,078	20,245	38,948	10,586	(4,890)	31,982	(1,140)	58,445	
Fund Balance, July 1	223,294	250,054	258,543	253,497	290,575	310,820	349,768	360,353	355,464	387,445	387,445	
Fund Balance, End of Period	<u>\$ 250,054</u>	<u>\$ 258,543</u>	<u>\$ 253,497</u>	<u>\$ 290,575</u>	<u>\$ 310,820</u>	<u>\$ 349,768</u>	<u>\$ 360,353</u>	<u>\$ 355,464</u>	<u>\$ 387,445</u>	<u>\$ 386,305</u>	<u>\$ 445,890</u>	
Contribution Recap												
Mansfield	\$ 125,000	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 175,000	\$ 175,000	
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	\$ 250,000	\$ 250,000	\$ 250,000	\$ 264,000	\$ 264,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 320,000	\$ 350,000	\$ 350,000	

**Town of Mansfield
Transit Services Fund
Balance Sheet
June 30, 2024**

	<u>Intermodal Center 2024</u>	<u>WRTD 2024</u>	<u>Total 2024</u>
Assets			
Cash and Cash Equivalents	\$ 192,064	\$ 44,909	\$ 236,973
Accounts Receivable	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>192,064</u>	<u>44,909</u>	<u>236,973</u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>28</u>	<u>-</u>	<u>28</u>
Total Liabilities	<u>28</u>	<u>-</u>	<u>28</u>
Fund Balance	<u>192,036</u>	<u>44,909</u>	<u>236,944</u>
Total Liabilities and Fund Balance	<u>\$ 192,064</u>	<u>\$ 44,909</u>	<u>\$ 236,973</u>

**Town of Mansfield
Transit Services Fund - Combined
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2024**

	Intermodal Center 2024	WRTD 2024	Total 2024
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Rental Income	\$ 14,746	\$ -	\$ 14,746
Total Revenues	<u>14,746</u>	<u>-</u>	<u>14,746</u>
Expenditures			
Salaries & Benefits	-	-	-
Professional & Technical Services	-	-	-
Other Purchased Services	-	-	-
Office Supplies	372	-	372
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	-	133	133
WRTD - Disable Transport	-	20,869	20,869
Total Expenditures	<u>972</u>	<u>139,487</u>	<u>140,459</u>
Operating Transfers			
Transfer In - General Fund	<u>5,000</u>	<u>145,000</u>	<u>150,000</u>
Total Operating Transfers	<u>5,000</u>	<u>145,000</u>	<u>150,000</u>
Excess (Deficiency) of Revenues	18,774	5,513	24,287
Fund Balance, July 1	<u>173,262</u>	<u>39,396</u>	<u>212,658</u>
Fund Balance plus Cont. Capital, Jun. 30	<u>\$ 192,036</u>	<u>\$ 44,909</u>	<u>\$ 236,944</u>

**Town of Mansfield
Cemetery Fund
Balance Sheet
June 30, 2024**
(with comparative totals for June 30, 2023)

	<u>2024</u>		<u>2023</u>
Assets			
Cash and Cash Equivalents	\$ 67,361	\$	75,821
Investments	<u>203,987</u>		<u>206,570</u>
Total Assets	<u><u>271,348</u></u>		<u><u>282,391</u></u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>11,564</u>		<u>-</u>
Total Liabilities	<u>11,564</u>		<u>-</u>
Fund Balance			
Reserve for Perpetual Care	250,000		250,000
Reserve for Non-Expendable Trust	1,200		1,200
Unreserved	<u>8,584</u>		<u>31,191</u>
Total Fund Balance	<u>259,784</u>		<u>282,391</u>
Total Liabilities and Fund Balance	<u><u>\$ 271,348</u></u>	<u>\$</u>	<u><u>282,391</u></u>

**Town of Mansfield
Cemetery Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2024
(with comparative totals for June 30, 2023)**

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Revenues				
Dividend/Investment Income	\$ 6,000	\$ 7,202	120%	\$ 6,361
State Grant	-	-		3,332
Unrealized Gain/Loss on Investments	-	(9,785)		(15,538)
Sale of Plots	<u>3,000</u>	<u>6,100</u>	203%	<u>8,975</u>
Total Revenues	<u>9,000</u>	<u>3,517</u>	39%	<u>3,130</u>
Operating Transfers				
Transfer from General Fund	<u>30,000</u>	<u>30,000</u>	100%	<u>26,500</u>
Total Operating Transfers	<u>30,000</u>	<u>30,000</u>	100%	<u>26,500</u>
Total Rev & Oper Transfers	<u>39,000</u>	<u>33,517</u>	86%	<u>29,630</u>
Expenditures				
Salaries	6,200	8,851	143%	3,370
Cemetery Maintenance	8,000	12,193	152%	16,533
Mowing Service	<u>28,000</u>	<u>35,080</u>	125%	<u>28,150</u>
Total Expenditures	<u>42,200</u>	<u>56,124</u>	133%	<u>48,052</u>
Excess (Deficiency) of Revenues	(3,200)	(22,607)		(18,422)
Fund Balance, July 1	<u>282,391</u>	<u>282,391</u>		<u>300,813</u>
Fund Balance, Jun. 30	<u>\$ 279,191</u>	<u>\$ 259,784</u>		<u>\$ 282,391</u>

**TOWN OF MANSFIELD
INVESTMENT POOL
AS OF June 30, 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	84,186.92	(5,383.14)	-6%
<u>VANGUARD INVESTMENTS</u>							
GNMA FUND	117,000.26	112,908.16	120,895.53	119,617.28	119,800.36	2,800.10	2%
TOTAL BOND FUNDS	206,570.32	191,792.95	209,623.72	205,267.92	203,987.28	(2,583.04)	
TOTAL INVESTMENTS	206,570.32	191,792.95	209,623.72	205,267.92	203,987.28	(2,583.04)	
ok		(14,777.37)	17,830.77	(4,355.80)	(1,280.64)	(2,583.04)	

Town of Mansfield
Solid Waste Disposal Fund
Balance Sheet
June 30, 2024
(with comparative totals for June 30, 2023)

	2024	2023
Current Assets		
Cash and Cash Equivalents	\$ 952,568	\$ 966,783
Accounts Receivable, net	7,421	5,367
Total Current Assets	959,989	972,150
Fixed Assets		
Land		
Buildings & Equipment	946,964	936,766
Less: Accumulated Depreciation	(728,302)	(683,993)
Total Fixed Assets	218,662	252,772
Total Assets	1,178,651	1,224,923
Liabilities and Retained Earnings		
Current Liabilities		
Accounts Payable	104,541	105,301
Accrued Compensated Absences	12,025	12,025
Deferred Revenue	(30,642)	(9,687)
Refundable Deposits	2,321	2,387
Accrued Payroll	4,634	10,838
Sales Tax Payable	811	284
Total Current Liabilities	93,690	121,148
Long-Term Liabilities		
Landfill Postclosure Costs	92,400	100,800
Total Long-Term Liabilities	92,400	100,800
Total Liabilities	186,090	221,948
Retained Earnings	992,561	1,002,975
Total Liabilities and Fund Balance	\$ 1,178,651	\$ 1,224,923

**Town of Mansfield
Solid Waste Disposal Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2024**
(with comparative totals for June 30, 2023)

	Budget 2023/24	2024	Percent of Adopted Budget	2023
Revenues				
Garbage Collection Fees	\$ 1,492,500	\$ 1,402,031	94%	\$ 1,386,238
Transfer Station Fees	120,000	146,352	122%	121,340
Sale of Recyclables	5,000	9,138	183%	4,881
Scrap Metals	25,000	29,202	117%	25,231
Other Revenues	8,500	48,156	567%	50,439
Fee Waivers	4,000	3,335	83%	3,601
Total Revenues	1,655,000	1,638,215	99%	1,591,732
Expenditures				
Salaries & Benefits	300,190	303,920	101%	293,899
Contract Pickup	816,600	712,148	87%	685,828
Hauler's Tipping Fees	270,660	372,602	138%	231,204
Equipment Parts/Repair	1,500	4,569	305%	39,794
Mansfield Tipping Fees	56,760	84,430	149%	63,767
Supplies & Services	68,290	51,893	76%	47,872
Recycle Cost	40,990	45,532	111%	44,878
Hazardous Waste	29,000	27,849	96%	23,920
Depreciation Expense	45,440	44,308	98%	45,442
Energy	1,500	1,379	92%	1,310
Trucking Fee	3,000	-	0%	-
Total Expenditures	1,633,930	1,648,629	101%	1,477,913
Net Income (Loss)	21,070	(10,414)		113,819
Retained Earnings, July 1	1,002,975	1,002,975		889,156
Retained Earnings, Jun. 30	\$ 1,024,045	\$ 992,561		\$ 1,002,975

Town of Mansfield
Sewer Operating Enterprise Fund
Balance Sheet
June 30, 2024
(with comparative totals for June 30, 2023)

	2024	2023
Current Assets		
Cash and Cash Equivalents	\$ (455,936)	\$ (560,303)
Accounts Receivable, net	3,352,052	3,596,914
Total Current Assets	2,896,116	3,036,611
Fixed Assets		
Buildings & Equipment	11,467,995	11,455,228
Less: Accumulated Depreciation	(1,735,577)	(1,676,247)
Total Fixed Assets	9,732,418	9,778,981
Total Assets	12,628,535	12,815,592
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	268,676	248,700
Total Liabilities	268,676	248,700
Fund Balance	12,359,858	12,566,891
Total Liabilities and Fund Balance	\$ 12,628,535	\$ 12,815,592

**Town of Mansfield
Sewer Operating Enterprise Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2024**

(with comparative totals for June 30, 2023)

	Budget 2023/24	2024	Percent of Adopted Budget	2023
Revenues				
Interest & Lien Fees	\$ 350	\$ 3,921	1120%	\$ 4,356
Sewer Charges	675,600	668,074	99%	582,851
Sewer Assessments	197,230	-	0%	-
Total Revenues	873,180	671,995	77%	587,207
Expenditures				
Pump Station Maintenance	55,500	72,634	131%	42,405
Sewer Billing	535,000	427,723	80%	461,270
Purchased Services	22,650	30,672	135%	31,187
Debt Service Payment	228,750	228,750	100%	236,250
Windham Plant Upgrade	82,700	47,139	57%	63,275
Depreciation Expense	45,170	72,110	160%	188,974
Total Expenditures	969,770	879,028	91%	1,023,361
Net Income (Loss)	(96,590)	(207,033)		(436,154)
Retained Earnings, July 1	12,566,891	12,566,891		13,003,045
Retained Earnings, Jun. 30	\$ <u>12,470,301</u>	\$ <u>12,359,858</u>		\$ <u>12,566,891</u>

Town of Mansfield
Health Insurance Fund
Balance Sheet
June 30, 2024
(with comparative totals for June 30, 2023)

	<u>2024</u>	<u>2023</u>
Assets		
Cash and cash equivalents	\$ 3,672,866	\$ 3,297,483
Accounts Receivable	329,714	204,764
Due from Other Funds	<u>500,123</u>	<u>450,480</u>
Total Assets	<u><u>4,502,702</u></u>	<u><u>3,952,727</u></u>
Liabilities and Fund Equity		
Liabilities		
Accrued Medical Claims	245,077	185,117
Accrued Payroll	-	6,711
Accounts Payable	<u>274,666</u>	<u>25,101</u>
Total Liabilities	<u>519,743</u>	<u>216,929</u>
Fund Balance		
Fund Balance - Available	<u>3,982,960</u>	<u>3,735,798</u>
Total Fund Balance	<u>3,982,960</u>	<u>3,735,798</u>
Total Liabilities and Fund Balance	<u><u>\$ 4,502,702</u></u>	<u><u>\$ 3,952,727</u></u>

**Town of Mansfield
Health Insurance Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2024**
(with comparative totals for June 30, 2023)

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Revenues				
Premium Income	\$ 9,115,690	\$ 9,102,480	100%	\$ 8,429,027
Interest Income	40,000	152,461	381%	105,244
Other Income	-	65,612		23,651
Total Revenues	<u>9,155,690</u>	<u>9,320,553</u>	102%	<u>8,557,922</u>
Expenditures				
Medical claims	8,181,610	7,602,204	93%	7,765,697
Administrative expenses	360,910	434,444	120%	411,438
H.S.A Contributions	541,400	611,954	113%	550,072
Employee Wellness Program	27,190	38,938	143%	34,628
Payment in lieu of Insurance	160,400	179,601	112%	154,526
Payroll	145,110	149,520	103%	123,728
Medical Supplies	10,000	2,049	20%	9,137
Consultants	68,000	54,682	80%	85,474
Total Expenditures	<u>9,494,620</u>	<u>9,073,391</u>	96%	<u>9,134,701</u>
Excess (Deficiency) of Revenues	(338,930)	247,162		(576,779)
Fund Balance, July 1	<u>3,735,798</u>	<u>3,735,798</u>		<u>4,312,576</u>
Fund Balance plus Cont. Capital, Jun 30	<u>\$ 3,396,868</u>	<u>\$ 3,982,960</u>		<u>\$ 3,735,798</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	618,859	633,357	599,527
AUGUST	642,551	543,358	559,616	693,352	637,797	463,354	530,591	653,217	751,555	826,507	630,190	645,045
SEPTEMBER	807,550	585,211	526,981	580,713	448,658	368,849	619,654	710,554	660,473	588,823	589,747	589,671
OCTOBER	804,719	601,860	730,529	626,574	492,678	553,772	516,687	629,239	590,303	665,706	621,207	591,141
NOVEMBER	699,223	636,890	593,143	494,144	625,036	747,715	677,537	883,643	646,278	820,536	682,415	755,142
DECEMBER	962,302	591,806	818,113	706,518	552,194	748,345	701,516	753,094	684,752	820,807	733,945	741,703
JANUARY	204,233	662,815	634,365	560,142	491,801	453,346	372,145	450,816	505,281	476,243	481,119	451,566
FEBRUARY	916,556	672,054	495,084	581,428	445,958	505,938	312,376	423,500	677,811	576,879	560,758	499,301
MARCH	1,077,897	703,019	583,507	523,374	460,640	696,515	515,316	572,469	757,141	623,184	651,306	632,925
APRIL	703,022	768,447	484,549	525,605	501,553	294,909	479,421	434,756	638,740	621,970	545,297	493,959
MAY	509,140	566,735	457,160	554,640	647,507	295,561	692,937	821,163	696,683	650,261	589,179	631,321
JUNE	648,834	614,551	484,562	776,142	550,778	426,388	552,351	618,063	853,521	672,813	619,800	624,627
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	7,962,588	7,338,319	7,255,928
MONTHLY AVG	725,239	634,798	582,716	604,845	544,364	510,823	539,406	640,224	669,301	663,549	611,527	604,661
% OF INCREASE	29.0%	-12.5%	-8.2%	3.8%	-10.0%	-6.2%	5.6%	18.7%	4.5%	-0.9%	2.39%	4.4%

Town of Mansfield
Workers' Compensation Fund
Balance Sheet
June 30, 2024
(with comparative totals for June 30, 2023)

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ 238,405	\$ 277,831
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u><u>238,405</u></u>	<u><u>277,831</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Retained Earnings	<u>238,405</u>	<u>277,831</u>
Total Liabilities and Fund Balance	<u><u>\$ 238,405</u></u>	<u><u>\$ 277,831</u></u>

**Town of Mansfield
Workers' Compensation Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2024**
(with comparative totals for June 30, 2023)

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Revenues				
Premium Income	\$ 401,800	\$ 401,000	100%	\$ 475,800
CIRMA Equity Distribution	<u>-</u>	<u>-</u>		<u>-</u>
Total Revenues	<u>401,800</u>	<u>401,000</u>	<u>100%</u>	<u>475,800</u>
Expenditures				
Workers' Compensation Insurance	<u>465,000</u>	<u>440,426</u>	<u>95%</u>	<u>440,476</u>
Total Expenditures	<u>465,000</u>	<u>440,426</u>	<u>95%</u>	<u>440,476</u>
Net Income (Loss)	(63,200)	(39,426)		35,324
Retained Earnings, July 1	<u>321,878</u>	<u>277,831</u>		<u>242,507</u>
Retained Earnings, Jun. 30	<u>\$ 258,678</u>	<u>\$ 238,405</u>		<u>\$ 277,831</u>

**Town of Mansfield
Management Services Fund
Balance Sheet
June 30, 2024**

(with comparative totals for June 30, 2023)

	2024	2023
Current Assets		
Cash and Cash Equivalents	\$ 1,061,223	\$ 1,159,495
Due From Region/Town	-	-
Accounts Receivable, net	74,206	51,874
Total Current Assets	1,135,430	1,211,369
Fixed Assets		
Land	145,649	145,649
Buildings	226,679	226,679
Office Equipment	2,904,784	2,693,975
Construction in Progress	34,778	227,635
Less: Accumulated Depreciation	(2,104,003)	(2,002,309)
Total Fixed Assets	1,207,887	1,291,629
Total Assets	\$ 2,343,317	\$ 2,502,998
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	119,681	150,120
Accrued Payroll	30,451	51,580
Due to Internal Service Fund	18,036	14,747
Total Liabilities	168,169	216,446
Equity		
Contributed Capital	146,000	146,000
Retained Earnings	2,029,148	2,140,552
Total Equity	2,175,148	2,286,552
Total Liabilities and Fund Balance	\$ 2,343,317	\$ 2,502,998

**Town of Mansfield
Management Services Fund
Statement of Revenues, Expenditures
and Changes in Retained Earnings
June 30, 2024
(with comparative totals for June 30, 2023)**

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
Revenues				
Copier Service Fees	\$ 180,500	\$ 182,085	100.9%	\$ 179,218
Communication Service Fees	215,690	215,120	99.7%	215,222
Energy Service Fees	1,372,000	1,505,300	109.7%	1,374,560
Postage Fees	45,000	43,620	96.9%	43,612
Shared Finance Fees	1,079,090	1,087,784	100.8%	1,046,079
Shared Info. Technology Fees	765,650	767,926	100.3%	771,625
Rent Telecom Towers	270,230	321,133	118.8%	287,326
Gain or Loss on Sale of Assets	-	-		(232)
Other	-	24,066		-
	<u>3,928,160</u>	<u>4,147,034</u>		<u>3,917,409</u>
Expenditures				
Salaries & Benefits	1,730,000	1,672,115	96.7%	1,507,082
Repairs & Maintenance	74,700	10,793	14.4%	10,468
Professional & Technical	216,376	185,648	85.8%	221,621
System Support	176,120	159,586	90.6%	131,788
Copier Maintenance Fees	120,000	187,831	156.5%	187,530
Communication Equipment	28,008	6,304	22.5%	2,210
Supplies and Software Licensing	304,790	162,593	53.3%	123,614
Equipment	34,156	36,361	106.5%	97,891
Energy	1,504,650	1,650,137	109.7%	1,524,828
Postage	41,100	12,108	29.5%	30,551
Miscellaneous	16,000	4,897	30.6%	6,947
Transfer to Capital	48,000	40,000	83.3%	48,000
	<u>4,293,900</u>	<u>4,128,372</u>	96.1%	<u>3,892,529</u>
Sub-Total Expenditures				
Depreciation	139,090	130,066	93.5%	135,764
Equipment Capitalized	-	-		-
	<u>4,432,990</u>	<u>4,258,438</u>	96.1%	<u>4,028,293</u>
Total Expenditures				
Net Income (Loss)	(504,830)	(111,404)		(110,884)
Retained Earnings, July 1	<u>2,286,553</u>	<u>2,286,552</u>		<u>2,397,436</u>
Retained Earnings, Jun. 30	<u>\$ 1,781,723</u>	<u>\$ 2,175,148</u>		<u>\$ 2,286,552</u>

Eastern Highlands Health District
General Fund
Balance Sheet
June 30, 2024
(with comparative totals for June 30, 2024)

	2024	2023
Assets		
Cash and Cash Equivalents	\$ 582,419	\$ 653,743
Accounts Receivable	1,170	885
Total Assets	583,589	654,628
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	32,206	52,846
Total Liabilities	32,206	52,846
Fund Balance	551,383	601,782
Total Liabilities and Fund Balance	\$ 583,589	\$ 654,628

Eastern Highlands Health District
Capital Non-Recurring Fund
Balance Sheet
June 30, 2024
(with comparative totals for June 30, 2023)

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ <u>311,647</u>	\$ <u>216,445</u>
Total Assets	<u><u>311,647</u></u>	<u><u>216,445</u></u>
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>311,647</u>	<u>216,445</u>
Total Liabilities and Fund Balance	\$ <u><u>311,647</u></u>	\$ <u><u>216,445</u></u>

**Eastern Highlands Health District
General Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2024**

(with comparative totals for June 30, 2023)

	Adopted Budget 2023/24	Amended Budget 2023/24	Percent of Amended Budget		
			2024	2023	
Revenues					
Member Town Contributions	\$ 463,210	\$ 463,210	\$ 463,193	100.0%	\$ 451,520
State Grants	207,210	207,210	207,210	100.0%	206,500
Septic Permits	47,880	47,880	51,377	107.3%	55,770
Well Permits	12,090	12,090	12,675	104.8%	14,250
Soil Testing Service	43,050	43,050	41,665	96.8%	36,125
Food Protection Service	83,500	83,500	88,764	106.3%	84,041
B100a Reviews	20,710	20,710	24,760	119.6%	29,460
Septic Plan Reviews	30,280	30,280	34,335	113.4%	37,315
Other Health Services	4,700	4,700	4,178	88.9%	4,762
Cosm Insp	5,500	5,500	6,675	121.4%	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	934,832	94.2%	926,317
Expenditures					
Salaries & Wages	666,723	680,693	633,701	93.1%	625,127
Grant Deductions	(63,088)	(63,088)	(96,722)	153.3%	(86,757)
Benefits	237,875	239,280	187,399	78.3%	205,923
Miscellaneous Benefits	14,130	14,130	10,588	74.9%	10,792
Insurance	15,050	15,050	15,390	102.3%	14,001
Professional & Technical Services	21,845	21,845	30,522	139.7%	27,673
Vehicle Repairs & Maintenance	2,500	2,500	5,433	217.3%	5,482
Health Reg*Admin Overhead	33,890	33,890	33,890	100.0%	31,320
Other Purchased Services	31,049	31,049	28,394	91.4%	29,329
Other Supplies	10,000	10,000	4,490	44.9%	5,880
Equipment - Minor	3,600	3,600	4,145	115.1%	3,074
Total Expenditures	973,574	988,949	857,231	86.7%	871,844
Operating Transfers					
Transfer to CNR Fund	3,000	3,000	128,000	4266.7%	128,000
Total Exp & Oper Trans	976,574	991,949	985,231	99.3%	999,844
Excess (Deficiency) of Revenues	-	-	(50,399)		(73,527)
Fund Balance, July 1	601,782	601,782	601,782		675,309
Fund Balance plus Cont. Capital, Jun.30	\$ 601,782	\$ 601,782	\$ 551,383		\$ 601,782

Eastern Highlands Health District
Capital Non-Recurring Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2024
(with comparative totals for June 30, 2023)

	2024	2023
Revenues		
General Fund	\$ 5,372	\$ 6,250
Total Revenues	5,372	6,250
Operating Transfers		
General Fund	128,000	128,000
Total Operating Transfers	128,000	128,000
Total Rev & Oper Trans	133,372	134,250
Expenditures		
Professional & Technical Services	8,000	-
Vehicles	30,170	47,917
Office Equipment	-	-
Total Expenditures	38,170	47,917
Excess (Deficiency) of Revenues	95,202	86,333
Fund Balance, July 1	216,445	130,112
Fund Balance plus Cont. Capital, Jun.30	\$ 311,647	\$ 216,445

**Town of Mansfield
Debt Service Fund
Balance Sheet
June 30, 2024**
(with comparative totals for June 30, 2023)

	<u>2024</u>	<u>2023</u>
Assets		
Cash and Cash Equivalents	\$ <u>3,196,519</u>	\$ <u>7,016,657</u>
Total Assets	<u><u>3,196,519</u></u>	<u><u>7,016,657</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>1,759,427</u>	<u>4,525,196</u>
Total Liabilities	<u>1,759,427</u>	<u>4,525,196</u>
Fund Balance	<u>1,437,092</u>	<u>2,491,461</u>
Total Liabilities and Fund Balance	\$ <u><u>3,196,519</u></u>	\$ <u><u>7,016,657</u></u>

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

	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Projected	25/26 Projected
Revenues:					
Bond Premium	\$ 541,293	\$ 736,796	\$ 29,038		
Interest on Unspent Balance					
Total Revenues	541,293	736,796	29,038	-	-
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	1,857,788	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	16,215		
Total Expenditures	945,689	1,940,602	2,912,159	2,642,975	2,548,425
Revenues and Other Financing Sources Over/(Under) Expend	569,354	1,793,834	(1,054,371)	(621,725)	(334,675)
Fund Balance, July 1	130,746	700,100	2,493,934	1,439,563	817,838
Fund Balance, June 30	\$ 700,100	\$ 2,493,934	\$ 1,439,563	\$ 817,838	\$ 483,163

**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	483,163	360,438	244,163	46,838	(88,887)
Fund Balance, June 30	\$ 360,438	\$ 244,163	\$ 46,838	\$ (88,887)	\$ (213,012)

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

	31/32 Projected	32/33 Projected	33/34 Projected	34/35 Projected	35/36 Projected
Revenues:					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Operating Transfers In - Board of Education					
Operating Transfers In - Sewer Oper Fund	186,750	182,250	177,750	173,250	168,750
Total Revenues and Operating Transfers In	2,036,750	2,032,250	2,027,750	2,023,250	2,018,750
Expenditures:					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	1,520,000	1,570,000	1,570,000	1,595,000	1,595,000
Interest - GOB 2011 & 2019	636,775	576,175	458,075	454,475	394,375
Issuance Costs (Notes & Bonds)					
Total Expenditures	2,156,775	2,146,175	2,028,075	2,049,475	1,989,375
Revenues and Other Financing Sources Over/(Under) Expend	(120,025)	(113,925)	(325)	(26,225)	29,375
Fund Balance, July 1	(213,012)	(333,037)	(446,962)	(447,287)	(473,512)
Fund Balance, June 30	\$ (333,037)	\$ (446,962)	\$ (447,287)	\$ (473,512)	\$ (444,137)

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

	36/37 Projected	37/38 Projected	38/39 Projected
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	(444,137)	(384,162)	(267,304)
Fund Balance, June 30	<u>\$ (384,162)</u>	<u>\$ (267,304)</u>	<u>\$ (93,584)</u>

**Town of Mansfield
Debt Service Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2024
(with comparative totals for June 30, 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	\$ 1,600,000	100%	\$ 2,761,390
Premium Income	-	29,038	0%	788,159
Sewer Operating Fund	<u>228,750</u>	<u>228,750</u>	100%	<u>236,250</u>
Total Operating Transfers	<u>1,828,750</u>	<u>1,857,788</u>	102%	<u>3,785,799</u>
Total Rev & Oper Trans	<u>1,828,750</u>	<u>1,857,788</u>	102%	<u>3,785,799</u>
Expenditures				
Principal Payments	1,185,000	1,535,000	130%	585,000
Issuance Costs	-	16,215	0%	120,420
Interest Payments	<u>1,033,892</u>	<u>1,360,943</u>	132%	<u>1,289,019</u>
Total Expenditures	<u>2,218,892</u>	<u>2,912,158</u>	131%	<u>1,994,438</u>
Excess (Deficiency) of Revenues	(390,142)	(1,054,370)		1,791,361
Fund Balance, July 1	<u>2,491,461</u>	<u>2,491,461</u>		<u>700,100</u>
Fund Balance plus Cont. Capital, Jun. 30	<u><u>2,101,319</u></u>	<u><u>\$ 1,437,092</u></u>		<u><u>\$ 2,491,461</u></u>

**Town of Mansfield
Serial Bonds Summary
Schools and Town
as of June 30, 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	1,072,000	463,000	1,535,000
Balance at June 30, 2024	<u>\$ 21,883,000</u>	<u>\$ 5,117,000</u>	<u>\$ 27,000,000</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	1,535,000	2,737,600	-	4,272,600
Balance at June 30, 2024	<u>\$ 27,000,000</u>	<u>\$ 1,757,400</u>	<u>\$ -</u>	<u>\$ 28,757,400</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 Bo	15,000,000	5/15	11/15	14,400,000		14,400,000
2023 School General Purpose Obligation Bo	7,000,000	5/15	11/15	6,650,000		6,650,000
2024 Town Bond Anticipation Notes*	1,757,400	5/16			1,757,400	1,757,400
	<u>\$ 33,952,400</u>			<u>\$ 27,000,000</u>	<u>\$ 1,757,400</u>	<u>\$ 28,757,400</u>

**Town of Mansfield
Detail of Debt Outstanding
Schools and Town
As of June 30, 2024**

	Original Amount	Balance 6/30/24
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	14,400,000
2023 General Obligation Bonds		
Mansfield Elementary School & Middle School Ro	7,000,000	6,650,000
2024 Bond Anticipation Notes		
Mansfield Elementary School & Middle School Ro	1,757,400	1,757,400
Schools Outstanding Debt	25,655,400	23,640,400
 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	\$ 33,952,400	\$ 28,757,400

**Town of Mansfield
Summary of Investments
June 30, 2024**

Health Insurance Fund

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 06/30/24
State Treasurer	\$ 2,924,273	5.40%	Various	Various	\$
Total Accrued Interest @ 06/30/24					\$
Interest Received 7/1/23 - 06/30/24					<u>152,461</u>
Total Interest, Health Insurance Fund @ 06/30/24					<u><u>152,461</u></u>

All Other Funds

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 06/30/24
State Treasurer	\$ 42,322,156	5.40%	Various	Various	\$
Total Accrued Interest @ 06/30/24					\$
Interest Received 7/1/23 - 06/30/24					<u>2,684,795</u>
Total Interest, General Fund @ 06/30/24					<u><u>2,684,795</u></u>

Town of Mansfield
Memo

DATE July 16th, 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 6/30/2024 comparable to 07/01/2022 to 6/30/2023 and 07/01/2021 to 6/30/2022

	GRAND LIST 2022	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 6/30/2024	% OPEN
RE	26,984,359.07	8,804.93	26,993,164.00	(26,756,361.18)	99.1%	236,802.82	1%
STORRS CENTER RE	3,794,578.07		3,794,578.07	(3,789,739.69)	100%	4,838.38	0%
PER	3,018,650.10	(15,110.40)	3,003,539.70	(2,933,628.73)	98%	69,910.97	2%
STORRS CENTER PP	105,760.83	(2,793.30)	102,967.53	(100,899.76)	98%	2,067.77	2%
MV	3,501,917.18	(68,318.75)	3,433,598.43	(3,232,404.41)	94%	201,194.02	6%
DUE	37,405,265.25	(77,417.52)	37,327,847.73	(36,813,033.77)	99%	514,813.96	1%
MVS	468,323.95	(13,317.06)	455,006.89	(394,752.71)	87%	60,254.18	13%
TOTAL	37,873,589.20	(90,734.58)	37,782,854.62	(37,207,786.48)	98.5%	575,068.14	1.5%
PRIOR YEARS COLLECTION July 1, 2023 to June 30 2024							
Suspense Collections		6,511.40		Suspense Interest Less Fees		11,642.60	
Prior Years Taxes		<u>511,838.53</u>		Interest and Lien Fees		<u>272,829.64</u>	
		518,349.93				284,472.24	
	GRAND LIST 2021	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 6/30/2023	% OPEN
RE	26,118,252.80	(31,586.50)	26,086,666.30	(25,694,584.52)	98.5%	392,081.78	1.5%
STORRS CENTER RE	3,608,277.60		3,608,277.60	(3,666,118.24)	102%	(57,840.64)	-2%
PER	2,987,304.46	(14,305.94)	2,972,998.52	(2,911,792.16)	98%	61,206.36	2%
STORRS CENTER PP	106,600.38	(1,731.06)	104,869.32	(91,236.83)	87%	13,632.49	13%
MV	3,231,690.62	(74,713.47)	3,156,977.15	(3,002,825.70)	95%	154,151.45	5%
DUE	36,052,125.86	(122,336.97)	35,929,788.89	(35,366,557.45)	98%	563,231.44	2%
MVS	456,289.20	(14,348.76)	441,940.44	(366,983.40)	83%	74,957.04	17%
TOTAL	36,508,415.06	(136,685.73)	36,371,729.33	(35,733,540.85)	98.2%	638,188.48	1.8%
PRIOR YEARS COLLECTION July 1, 2022 to June 30 2023							
Suspense Collections		3,202.66		Suspense Interest Less Fees		3,787.88	
Prior Years Taxes		<u>\$ 248,646.24</u>		Interest and Lien Fees		<u>188,820.57</u>	
		<u>251,848.90</u>				<u>192,608.45</u>	
	GRAND LIST 2020	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 6/30/2022	% OPEN
RE	26,723,194.15	(18,816.79)	26,704,377.36	(26,465,581.07)	99%	238,796.29	1%
STORRS CENTER RE	3,787,332.12		3,787,332.12	(3,791,441.70)	100%	(4,109.58)	0%
PER	2,796,777.32	(4,929.19)	2,791,848.13	(2,685,246.55)	96%	106,601.58	4%
STORRS CENTER PP	107,377.57	(14.12)	107,363.45	(96,030.40)	89%	11,333.05	11%
MV	2,670,719.23	(28,375.21)	2,642,344.02	(2,510,222.26)	95%	132,121.76	5%
DUE	36,085,400.39	(52,135.31)	36,033,265.08	(35,548,521.98)	99%	484,743.10	1.3%
MVS	394,003.65	(818.94)	393,184.71	(354,002.06)	90%	39,182.65	10%
TOTAL	36,479,404.04	(52,954.25)	36,426,449.79	(35,902,524.04)	98.6%	523,925.75	1.4%
PRIOR YEARS COLLECTION July 1, 2021 to June 30 2022							
Suspense Collections		6,037.72		Suspense Interest Less Fees		6,846.95	
Prior Years Taxes		<u>257,908.66</u>		Interest and Lien Fees		<u>202,576.47</u>	
		<u>263,946.38</u>				<u>209,423.42</u>	

Notes: Collections are down slightly up prior Last year at 98.5%. Amanda and I are pushing to get tax sale guidelines in place to get back on track with delinquent Real estate accounts. Economic conditions due to inflation make tax payments difficult, but we are holding steady with prior years

270 Fund Analysis

6/30/2024

	Balance			Balance
Activity	7/1/2023	Revenues	Expenditures	6/30/2024
Goodwin Bequest	5,769.68	-	(868.15)	4,901.53
Mansfield Uniform Shirts	34.45	-	-	34.45
Election Grants	4,796.02	10,500.00	(6,301.91)	8,994.11
Historic Document Preservation	20,674.30	12,558.00	(12,734.32)	20,497.98
Property Revaluation	310,583.18	25,000.00	(100,201.78)	235,381.40
Neuter Assist/Education Fund	1,326.21	105.00	-	1,431.21
Animal Shelter Donations	887.62	-	-	887.62
Mansfield Fire Donations	8,487.92	3,355.00	-	11,842.92
Ambulance Services	0.09	110,845.33	(103,830.01)	7,015.41
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	22,586.51	(6,266.88)	89,492.21
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	(6,238.51)	24,625.43
Downtown Partnership	6,410.14	6,000.00	(3,092.85)	9,317.29
MDP - Festival on the Green	29,614.48	9,510.00	(17,460.39)	21,664.09
Holiday DUI Enforcement	1,124.25	40,456.09	(39,568.21)	2,012.13
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	(14,500.88)	11,586.00
Paterson Square Events	106.61	50.00	-	156.61
Beautification Committee	420.65	-	-	420.65
Mansfield Bike Tour	9,300.85	4,692.74	(2,559.05)	11,434.54
Elderly Disabled Responsive Transp	3,274.12	31,925.00	(33,409.82)	1,789.30
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	213.30	-	8,264.12
Local Prevention Council Grant-SERAC	828.03	-	-	828.03
SERAC-Mini Opiod Grant PT2 19/20	(0.00)	-	-	(0.00)
General Services - Special Needs	-	97,082.36	(47,643.14)	49,439.22
Senior Programs	9,683.16	69,495.62	(59,976.53)	19,202.25
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	684.00	(23.43)	728.53
Senior Center Café & Library	5,886.50	2,080.07	(6,415.25)	1,551.32
Youth Services Prog-MASP/SERAC Donation	5,118.33	849.33	(141.08)	5,826.58
2020 Farm Viability Grant - HS	7,331.76	720.00	(620.85)	7,430.91
Friends of Library	13,412.61	20,500.00	(4,550.14)	29,362.47
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	250.00	(65.96)	9,141.67
Library Connection Technology Grant	3,555.06	-	-	3,555.06
Community Center - Teen Center	14.34	-	-	14.34
Land Protection Program	12,013.26	3,584.00	-	15,597.26
Comm Ctr Accessibility	36.82	-	-	36.82
Mansfield Community Playground	3.36	-	-	3.36
Bicentennial Pond Trail Design	699.85	-	-	699.85
Mansfield Dog Park	313.25	-	-	313.25
Gawlicki Family Foundation - MCC	556.70	-	-	556.70

270 Fund Analysis

6/30/2024

	Balance			Balance
Activity	7/1/2023	Revenues	Expenditures	6/30/2024
Goodwin Bequest	5,769.68	-	(868.15)	4,901.53
Community School of the Arts	3,651.41	-	(706.83)	2,944.58
Comm Enrichment Grant-TLGV	2,995.59	-	-	2,995.59
MCC Before After Care Program	3,500.00	-	(2,407.40)	1,092.60
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	27,688.00	(31,252.42)	5,108.44
CT Writing Project	464.98	-	-	464.98
Enriching Student Achievement	95,859.00	-	(21,500.00)	74,359.00
Goodwin Donations	995.27	-	-	995.27
Southeast School Donations	142.73	-	-	142.73
Mohegan Tribe Grant MMS	1,170.25	500.00	-	1,670.25
Special Education Grants/Tuition	776,579.05	127,204.08	(104,360.30)	799,422.83
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	800.00	-	933.54
Rachel Leclerc Spec. Education Fund	962.86	-	(90.86)	872.00
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	-	4,262.00	(4,263.40)	(1.40)
School Lunch Donations	-	10,681.10	-	10,681.10
JRB-CYA Grant 23-24	-	1,125.00	(580.00)	545.00
Local Prevention Coun	-	5,342.00	(5,342.00)	-
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	33,197.65	-	62,658.82
Recycle CT Foundation Grant	6.19	-	-	6.19
CFPA GRANT - Trails	-	3,500.00	(6,625.00)	(3,125.00)
Mary Jane Newman Fund	-	426.61	-	426.61
Roberta Smith Bequest	-	10,000.00	-	10,000.00
MFFP - Town Staff	-	2,415.00	(749.18)	1,665.82
2023 Farm Viability G	-	-	(1,382.74)	(1,382.74)
Chef Ann Foundation	-	5,000.00	-	5,000.00
	1,860,928.46	658,917.12	(717,727.15)	1,802,118.43

Mansfield Board of Education
Special Education Reserve Fund Running Balance
As of June 30, 2024

	July 1, Beg. Balance	Revenues	Usage	June 30, Ending Bal.	Net Actual (Usage)/Incr.
FY 2023/24	\$ 775,449	\$ 127,204	\$(104,360)	\$ 798,293	\$ 22,844
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 6/30/24
General Fund Expenditure Budget:					
Outplacement Tuition	\$ 252,035	\$ 364,592	\$ 315,950	\$ 326,000	\$ 215,846
Transportation Costs	43,118	135,271	87,642	114,940	102,837
Instruction	1,635,547	1,727,780	1,859,280	1,856,880	1,803,401
Management	300,006	322,701	357,527	364,200	373,498
Total General Fund Special Education Costs	2,230,706	2,550,344	2,620,399	2,662,020	2,495,582
Offsetting revenue from Special Education Reserve	-	-	-	(100,000)	(100,000)
Net Budgeted Expenditures	\$ 2,230,706	\$ 2,550,344	\$ 2,620,399	\$ 2,562,020	\$ 2,395,582

Special Education Reserve Summary

	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Year to Date 6/30/24
Gross Revenues:					
State Agency & Excess Cost Grant	\$ 6,474	\$ 83,978	\$ 72,552	\$ 70,000	\$ 68,525
Medicaid Reimbursement	26,486	25,918	55,017	50,000	58,679
Tuition Income	8,546	3,622	-	-	-
Total Revenues	41,506	113,518	127,569	120,000	127,204
Gross Expenditures:					
Outplacement Tuition	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
CompiuClaim Billing	3,178	5,675	6,027	7,000	4,360
Total Expenditures	3,178	5,675	6,027	107,000	104,360
Actual Net Income/(Cost)	\$ 38,328	\$ 107,843	\$ 121,542	\$ 13,000	\$ 22,844
Special Ed Reserve, beginning balance	507,736	546,064	653,907	775,449	775,449
Special Ed Reserve, ending balance	\$ 546,064	\$ 653,907	\$ 775,449	\$ 788,449	\$ 798,293

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2024 13						
	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	-23,598.00	23,598.00	100.0%
43385 State Support - Other	0	0	0	-6,841.00	6,841.00	100.0%
43396 Pilot - Holinko Estates	0	0	0	-7,525.00	7,525.00	100.0%
46101 Interest Income	-825,000	0	-825,000	-2,684,794.58	1,859,794.58	325.4%
48817 Telecom Services Payment	-25,000	0	-25,000	-43,762.55	18,762.55	175.1%
48827 Gain or Loss on Sale of Inves	0	0	0	-848.34	848.34	100.0%
48890 Other	-2,500	0	-2,500	-18,949.88	16,449.88	758.0%
TOTAL Accounting & Disbursements	-14,721,180	0	-14,721,180	-17,944,524.08	3,223,344.08	121.9%
4125 Animal Control						
44222 Redemption/Release Fees	-2,760	0	-2,760	-883.00	-1,877.00	32.0%
44223 Boarding/Quarantine Fees	0	0	0	-7,939.69	7,939.69	100.0%
44525 Animal Adoption Fees	-410	0	-410	-470.00	60.00	114.6%
48824 Sale of Supplies	0	0	0	-3.00	3.00	100.0%
TOTAL Animal Control	-3,170	0	-3,170	-9,295.69	6,125.69	293.2%
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%

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2024 13						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
4135 Revenue Collections						
41901 Current Year Levy	-36,990,945	0	-36,990,945	-36,827,299.53	-163,645.47	99.6%
41902 Prior Year Levy	-255,500	0	-255,500	-463,594.17	208,094.17	181.4%
41903 Interest & Lien Fees	-197,300	0	-197,300	-272,808.54	75,508.54	138.3%
41904 Motor Vehicle Supplement	-390,000	0	-390,000	-402,514.97	12,514.97	103.2%
41905 Susp. Coll. Taxes - Trnsc.	-6,190	0	-6,190	-7,294.45	1,104.45	117.8%
41906 Susp. Coll. Int. - Trnsc.	-6,965	0	-6,965	-11,642.60	4,677.60	167.2%
41909 Collection Fees	-15,000	0	-15,000	-29,870.40	14,870.40	199.1%
43152 Payment in Lieu of Taxes	-4,700	0	-4,700	-5,748.00	1,048.00	122.3%
43362 Disability Exempt Reimb	-1,000	0	-1,000	-975.73	-24.27	97.6%
43394 Judicial Revenue Distribution	-1,735	0	-1,735	-5,615.00	3,880.00	323.6%
44106 Copies of Records	-20	0	-20	-56.50	36.50	282.5%
TOTAL Revenue Collections	-37,869,355	0	-37,869,355	-38,027,419.89	158,064.89	100.4%
4143 Information Technology						
49928 School Cafeteria	-2,550	0	-2,550	-2,550.00	.00	100.0%
TOTAL Information Technology	-2,550	0	-2,550	-2,550.00	.00	100.0%
4147 Town Clerk						
41204 Conveyance Tax	-220,000	0	-220,000	-145,226.06	-74,773.94	66.0%
42241 Sport Licenses	-40	0	-40	-156.00	116.00	390.0%
42261 Dog Licenses	-7,900	0	-7,900	-8,190.25	290.25	103.7%
42271 Misc Licenses & Permits	-2,500	0	-2,500	-2,195.00	-305.00	87.8%
44102 Recording	-65,000	0	-65,000	-79,752.00	14,752.00	122.7%
44106 Copies of Records	-10,100	0	-10,100	-9,721.51	-378.49	96.3%
44501 Vital Statistics	-12,000	0	-12,000	-13,227.00	1,227.00	110.2%
TOTAL Town Clerk	-317,540	0	-317,540	-258,467.82	-59,072.18	81.4%
4153 Planning & Development						

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2024 13						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
42210 Subdivision Permits	-150	0	-150	-270.00	120.00	180.0%
42211 Zoning/Special Permits	-20,000	0	-20,000	-38,275.25	18,275.25	191.4%
42212 ZBA Applications	-400	0	-400	.00	-400.00	.0%
42214 IWA Permits	-2,500	0	-2,500	-8,150.00	5,650.00	326.0%
42231 Adm Cost Reimb-Permits	-200	0	-200	-288.00	88.00	144.0%
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	-56,429.90	-16,920.10	76.9%
4201 Police Services						
43354 Circuit Court - State Tickets	-500	0	-500	.00	-500.00	.0%
44201 Police Service	-44,200	0	-44,200	-27,837.96	-16,362.04	63.0%
45705 Town Prk Fines-Storrs Center	-8,000	0	-8,000	-6,278.35	-1,721.65	78.5%
45713 Nuisance Ordinance	-15,000	0	-15,000	-500.00	-14,500.00	3.3%
45717 Possession Alcohol Ordinance	-300	0	-300	.00	-300.00	.0%
45718 Open Liquor Container Ordin	-1,700	0	-1,700	.00	-1,700.00	.0%
TOTAL Police Services	-69,700	0	-69,700	-34,616.31	-35,083.69	49.7%
4207 Emergency Management						
43365 Emerg Mgmt Performance Grant	-12,900	0	-12,900	-33,514.80	20,614.80	259.8%
TOTAL Emergency Management	-12,900	0	-12,900	-33,514.80	20,614.80	259.8%
4213 Building Inspection						
42201 Building Permits	-200,000	0	-200,000	-378,728.62	178,728.62	189.4%
42232 Housing Code Permits	-175,000	0	-175,000	-202,406.25	27,406.25	115.7%
42233 Housing Code Penalties	-1,000	0	-1,000	-100.00	-900.00	10.0%
42234 Landlord Registrations	-2,500	0	-2,500	-3,940.00	1,440.00	157.6%
44044 Parking Plan Review Fee	-300	0	-300	-1,115.00	815.00	371.7%
44106 Copies of Records	-250	0	-250	-195.00	-55.00	78.0%
45711 Landlord Registration Penalty	-100	0	-100	.00	-100.00	.0%
45715 Ordinance Violation Penalty	-15,000	0	-15,000	-55,268.00	40,268.00	368.5%
TOTAL Building Inspection	-394,150	0	-394,150	-641,752.87	247,602.87	162.8%

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2024 13						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
4219 Fire Prevention						
42271 Misc Licenses & Permits	-200	0	-200	-240.00	40.00	120.0%
44099 Fire Safety Code Fees	-20,000	0	-20,000	-82,130.75	62,130.75	410.7%
TOTAL Fire Prevention	-20,200	0	-20,200	-82,370.75	62,170.75	407.8%
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	-2,100.00	600.00	140.0%
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	-22,809.00	-1.00	100.0%
44078 Celeron Sq Assoc Bikepath Mai	-2,700	0	-2,700	-2,700.00	.00	100.0%
TOTAL PW Admin/Super/Operations	-27,660	0	-27,660	-27,759.00	99.00	100.4%
4313 Equipment Maintenance						
44010 Charge For Services	-3,500	0	-3,500	-12,202.04	8,702.04	348.6%
TOTAL Equipment Maintenance	-3,500	0	-3,500	-12,202.04	8,702.04	348.6%
4340 Facilities Management						
48828 Rent - E.O. Smith/Depot Campu	0	0	0	-63,200.00	63,200.00	100.0%
TOTAL Facilities Management	0	0	0	-63,200.00	63,200.00	100.0%
4427 Human Services						
43157 Social Serv Block Grant	0	0	0	.00	.00	.0%
TOTAL Human Services	0	0	0	.00	.00	.0%

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2024 13

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
4501 Library Services						
43357 Library - Connecticut/ill	-12,430	0	-12,430	-13,329.00	899.00	107.2%
43385 State Support - Other	0	0	0	-1,442.00	1,442.00	100.0%
44010 Charge For Services	-700	0	-700	-1,798.48	1,098.48	256.9%
44051 Notary Fees	-220	0	-220	-20.00	-200.00	9.1%
45103 Fines On Overdue Books	-120	0	-120	-95.80	-24.20	79.8%
45104 Lost & Damaged Books/Material	-500	0	-500	-79.00	-421.00	15.8%
TOTAL Library Services	-13,970	0	-13,970	-16,764.28	2,794.28	120.0%
4700 Education						
43301 Education Assistance	-9,555,060	0	-9,555,060	-9,561,288.00	6,228.00	100.1%
TOTAL Education	-9,555,060	0	-9,555,060	-9,561,288.00	6,228.00	100.1%
TOTAL Town General Fund	-63,387,775	0	-63,387,775	-66,775,181.35	3,387,406.35	105.3%
GRAND TOTAL	-63,387,775	0	-63,387,775	-66,775,181.35	3,387,406.35	105.3%

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TOWN OF MANSFIELD
EXPENDITURE SUMMARY BY ACTIVITY

FOR 2024 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1005 Town General Fund							
4101 Legislative	133,430	20,000	153,430	154,061.07	.00	-631.07	100.4%
4115 Municipal Management	310,440	0	310,440	310,175.81	.00	264.19	99.9%
4117 Finance Administration	550,120	0	550,120	550,120.00	.00	.00	100.0%
4125 Animal Control	153,110	0	153,110	138,574.34	.00	14,535.66	90.5%
4130 Central Services	71,720	0	71,720	65,726.96	.00	5,993.04	91.6%
4131 Property Assessment	282,470	0	282,470	279,944.42	.00	2,525.58	99.1%
4135 Revenue Collections	216,390	0	216,390	219,413.60	.00	-3,023.60	101.4%
4139 Town Attorney	75,000	50,000	125,000	120,288.96	.00	4,711.04	96.2%
4141 Municipal Mgmt/Human Resources	208,700	0	208,700	218,888.26	.00	-10,188.26	104.9%
4142 Employee Benefits	4,436,370	-110,000	4,326,370	3,981,754.42	.00	344,615.58	92.0%
4143 Information Technology	276,190	0	276,190	276,190.00	.00	.00	100.0%
4147 Town Clerk	265,100	0	265,100	267,960.89	.00	-2,860.89	101.1%
4153 Planning & Development	477,420	0	477,420	419,283.50	-17,600.00	75,736.50	84.1%
4157 Insurance	275,330	0	275,330	243,458.50	.00	31,871.50	88.4%
4161 Probate	10,000	0	10,000	9,776.96	.00	223.04	97.8%
4168 Boards and Commissions	11,360	0	11,360	3,234.77	.00	8,125.23	28.5%
4197 General Elections	127,530	0	127,530	78,929.54	.00	48,600.46	61.9%
4201 Police Services	1,619,950	0	1,619,950	1,703,339.62	.00	-83,389.62	105.1%
4203 Fire & Emergency Services	3,105,730	0	3,105,730	2,815,109.42	.00	290,620.58	90.6%
4207 Emergency Management	78,990	0	78,990	71,525.65	.00	7,464.35	90.6%
4213 Building Inspection	548,340	0	548,340	466,750.30	.00	81,589.70	85.1%
4219 Fire Prevention	224,230	0	224,230	185,098.49	.00	39,131.51	82.5%
4302 PW Admin/Super/Operations	2,269,740	0	2,269,740	2,191,106.55	-2,300.00	80,933.45	96.4%
4303 Road Services	0	0	0	.00	.00	.00	.0%
4305 Engineering	139,180	0	139,180	106,787.40	.00	32,392.60	76.7%
4313 Equipment Maintenance	749,060	0	749,060	755,100.53	.00	-6,040.53	100.8%
4340 Facilities Management	1,234,630	0	1,234,630	1,329,016.62	.00	-94,386.62	107.6%
4401 Health Regulation & Inspection	154,190	0	154,190	153,186.88	.00	1,003.12	99.3%
4427 Human Services	1,061,910	0	1,061,910	967,054.98	.00	94,855.02	91.1%
4428 Grants to Area Agencies	67,500	0	67,500	67,500.00	.00	.00	100.0%
4501 Library Services	1,042,970	0	1,042,970	936,166.26	.00	106,803.74	89.8%
9800 Contingency	10,000	0	10,000	.00	.00	10,000.00	.0%
9925 Other Financing Uses	6,447,550	40,000	6,487,550	6,487,550.00	.00	.00	100.0%
TOTAL Town General Fund	26,634,650	0	26,634,650	25,573,074.70	-19,900.00	1,081,475.30	95.9%
GRAND TOTAL	26,634,650	0	26,634,650	25,573,074.70	-19,900.00	1,081,475.30	95.9%

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MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2024 13

	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	7,929,559.64	.00	-3,209.64	100.0%
611020 English	36,960	4,740	41,700	43,361.57	.00	-1,661.57	104.0%
611040 World Languages	8,110	0	8,110	5,146.30	.00	2,963.70	63.5%
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	6,981.57	.00	12,538.43	35.8%
611070 Art	16,810	0	16,810	13,490.62	.00	3,319.38	80.3%
611080 Mathematics	19,790	0	19,790	13,069.51	.00	6,720.49	66.0%
611090 Music	75,770	-50,220	25,550	23,000.80	.00	2,549.20	90.0%
611100 Science	31,480	60,000	91,480	68,489.75	.00	22,990.25	74.9%
611110 Social Studies	12,290	0	12,290	8,468.44	.00	3,821.56	68.9%
611150 Information Technology	196,990	80,000	276,990	247,148.66	.00	29,841.34	89.2%
611220 Life & Consumer Science	10,730	0	10,730	9,540.97	.00	1,189.03	88.9%
611230 Technology Education	18,750	16,000	34,750	36,272.16	.00	-1,522.16	104.4%
611300 English Learners	98,660	-9,440	89,220	60,190.48	.00	29,029.52	67.5%
612010 Special Ed Instruction	1,856,880	20,070	1,876,950	1,803,400.84	.00	73,549.16	96.1%
612020 Enrichment	408,970	0	408,970	413,046.86	.00	-4,076.86	101.0%
612040 Pre-Kindergarten	409,730	14,850	424,580	412,822.21	.00	11,757.79	97.2%
612340 Extended School Year	66,000	0	66,000	40,222.84	.00	25,777.16	60.9%
613100 Remedial Reading/Math	458,990	-16,360	442,630	429,226.18	.00	13,403.82	97.0%
614000 Summer Learning Experience	16,590	-36,510	-19,920	10,089.39	.00	-30,009.39	-50.6%
616000 Tuition Payments	271,000	30,000	301,000	191,427.28	.00	109,572.72	63.6%
619000 Central Services	87,600	0	87,600	75,810.39	.00	11,789.61	86.5%
621020 School Counseling	224,190	100	224,290	215,175.30	.00	9,114.70	95.9%
621030 Health Services	216,310	-900	215,410	233,605.32	.00	-18,195.32	108.4%
621040 Outside Eval/Contracted Serv	195,500	0	195,500	185,859.32	.00	9,640.68	95.1%
621050 Speech & Language	346,580	8,310	354,890	349,048.76	.00	5,841.24	98.4%
621080 Psychological Services	363,720	-5,780	357,940	359,697.52	.00	-1,757.52	100.5%
622010 Curriculum Development	189,600	120,000	309,600	319,952.79	.00	-10,352.79	103.3%
622020 Professional Development	0	0	0	.00	.00	.00	.0%
623020 Media Services	335,850	35,780	371,630	360,494.21	.00	11,135.79	97.0%
623100 Library	17,100	50,000	67,100	18,173.66	.00	48,926.34	27.1%
624010 Board of Education	312,270	-52,160	260,110	288,482.10	.00	-28,372.10	110.9%
624020 Superintendent's Office	537,770	-3,640	534,130	553,544.01	.00	-19,414.01	103.6%
624040 Special Education Admin	364,200	230	364,430	373,498.45	.00	-9,068.45	102.5%
625200 Principals' Office Services	1,273,860	101,050	1,374,910	1,367,107.45	.00	7,802.55	99.4%
625230 Field Studies	23,000	0	23,000	18,880.94	.00	4,119.06	82.1%
626010 Business Management	705,330	26,000	731,330	730,781.00	.00	549.00	99.9%
627100 Plant Operations - Building	1,370,660	122,920	1,493,580	1,532,764.29	.00	-39,184.29	102.6%
628010 Regular Transportation	1,209,820	0	1,209,820	1,111,213.12	.00	98,606.88	91.8%
628020 Spec Ed Transportation	114,940	0	114,940	102,837.00	.00	12,103.00	89.5%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2024 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
634300 After School Program	43,830	0	43,830	19,874.12	.00	23,955.88	45.3%
634400 Athletic Program	42,190	0	42,190	45,005.64	.00	-2,815.64	106.7%
680000 Employee Benefits	4,433,960	-161,710	4,272,250	4,235,754.90	.00	36,495.10	99.1%
690000 Transfers Out To Other Funds	0	75,000	75,000	89,672.13	.00	-14,672.13	119.6%
TOTAL Board General Fund	24,801,880	0	24,801,880	24,355,806.58	.00	446,073.42	98.2%
GRAND TOTAL	24,801,880	0	24,801,880	24,355,806.58	.00	446,073.42	98.2%

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