

# **Town of Mansfield**

## Preliminary Financial Statements

(For the Period Ending September 30, 2024)

Finance Department  
Amanda L. Backhaus, CPA  
Director of Finance  
December 12, 2024

**Town of Manfield  
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September 30, 2024**

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**MEMO**

**To:** Mansfield Town Council  
**CC:** Ryan Aylesworth, Town Manager  
**From:** Amanda L. Backhaus, Director of Finance  
**Date:** December 9, 2024  
**Subject:** **Financial Statements dated September 30, 2024**

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**General Fund Budget Highlights**

**Revenues**

Tax Collections The total collection rate through September 30, 2024 is 56% compared to 57.0% in the prior year. Real estate collections, which account for approximately 81.8% of the levy, are 53% as compared to 53% for last year.

State Support for Education The Education Cost Sharing (ECS) Grant for FY 2023/24 is budgeted at \$9,795,790 based on State estimates at that time. This grant is typically received in three payments – 25% in September/October; 25% in January; 50% in April. No funds have been received to date but the Town anticipates payment in October.

State Support for General Government The PILOT grant is by far the largest single grant within this category. The PILOT grant is budgeted at \$11,940,180, with a total State revenue budget \$15,292,110. We have received \$11,940,180 for PILOT which is 100% of what was budgeted.

Licenses and Permits Permit activity for the first quarter are in line with historical expectations and adopted budget.

Miscellaneous Total interest income through September 30, 2024 is \$630,995 as compared to \$696,328 for the same period last year. The average STIF interest rate for July - September 2024 was 5.36% as compared to 5.30% for the same period last year.

**Expenditures**

Town Expenditures As of September 30, 2024, General Fund expenditures and encumbrances represent 23.4% of the total operating budget. There are no concerns or issues with any of the expenditure budgets at this time.

## **Other Governmental Funds**

### Day Care Fund

Expenditures exceeded revenues by \$106,661 for the period. Fund balance at July 1, 2024 decreased from \$784,163 to \$677,502 as of September 30, 2024.

### Cafeteria Fund

Cafeteria fund information is not available for Q1. This will be reviewed next quarter.

### Recreation Program Fund

Revenues exceeded expenditures by \$53,168 for the period. Fund balance at July 1, 2024 increased from (\$36,973) to (\$16,195) as of September 30, 2024.

### Capital Non-Recurring Fund

Expenditures exceeded revenues by \$1,893,629 for the period. Fund balance at July 1, 2024 decreased from \$4,303,796 to \$2,410,167 as of September 30, 2024. Of this balance, \$915,000 is reserved for ARPA uses and \$500,000 is reserved for Parks and Recreation ADA improvements. Available fund balance as of September 30, 2024 is \$995,167.

### Town Aid Road Fund

Revenues exceeded expenditures by \$288,155 for the period. Fund balance at July 1, 2024 increased from \$288,155 to \$506,284 as of September 30, 2024. These funds are anticipated to be spent over the winter on snow removal.

### Mansfield Downtown Partnership

Expenditures exceeded revenues by \$1,021 for the period. Fund balance at July 1, 2024 decreased from \$445,890 to \$444,869 as of September 30, 2024. We have not yet received our annual payment from UCONN.

### Transit Services Fund

Revenues exceeded expenditures by \$6,201 for the period. Fund balance at July 1, 2024 increased from \$236,944 to \$243,145 as of September 30, 2024. Operations are proceeding according to budget for the Transportation Center and WRTD activity.

### Cemetery Fund

Revenues exceeded expenditures by \$17,268 for the period. Fund balance at July 1, 2024 increased from \$259,784 to \$277,052 as of September 30, 2024. The major costs for this fund are mowing and cemetery maintenance.

## **Enterprise Funds**

### Solid Waste Fund

Revenues exceeded expenditures by \$60,913 for the period. Fund balance at July 1, 2024 increased from \$992,933 to \$1,053,846 as of September 30, 2024.

### Sewer Fund

Revenues exceeded expenditures by \$101,817 for the period. Fund balance at July 1, 2024 increased from \$12,297,152 to \$12,398,968 as of September 30, 2024.

## **Internal Service Funds**

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

Expenditures exceeded revenues by \$233,133 for the period. Fund balance at July 1, 2024 decreased from \$3,982,961 to \$3,749,828 as of September 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 \$20,497 for the period. Fund balance decreased from \$238,405 to \$217,907 as of September 30, 2024.

### Management Services Fund

Expenditures exceeded revenues by \$28,582 for the period. Fund balance decreased from \$2,175,371 to \$2,146,789 as of September 30, 2024.

## **Eastern Highlands Health District**

Expenditures exceeded revenues by \$60,552 for the period. Fund balance decreased from \$551,729 to \$491,204 as of September 30, 2024.

## **Debt Service Fund**

Revenues exceeded expenditures by \$411,263 for the period. Fund balance increased from \$1,437,092 to \$1,848,354 as of September 30, 2024. These funds will be used for debt payments throughout the year.

**TOWN OF MANSFIELD**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES**  
**BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND**  
**FY25 - as of September 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	\$ 36,357,817	\$ 36,357,817	\$ 20,619,634	\$ (15,738,183)	56.7%
Prior year levy	250,000	250,000	144,777	(105,223)	57.9%
Interest and lien fees	195,600	195,600	79,480	(116,120)	40.6%
Motor vehicle supplement	410,000	410,000		(410,000)	0.0%
Suspense collections taxes	5,000	5,000	820	(4,181)	16.4%
Suspense collections interest	6,000	6,000	1,475	(4,525)	24.6%
Collection fees	18,750	18,750	2,538	(16,213)	13.5%
Total property taxes	<u>37,243,167</u>	<u>37,243,167</u>	<u>20,848,723</u>	<u>(16,394,444)</u>	<u>56.0%</u>
Intergovernmental:					
State:					
Board of Education:					
Education assistance	<u>9,795,790</u>	<u>9,795,790</u>		<u>(9,795,790)</u>	<u>0.0%</u>
General Government:					
PILOT - State property	11,940,180	11,940,180	11,940,180	-	100.0%
PILOT - Select Payment	3,291,730	3,291,730		(3,291,730)	0.0%
Library - Connecticard	12,430	12,430		(12,430)	0.0%
Disability exempt reimbursement	1,000	1,000		(1,000)	0.0%
Emergency management performance	12,900	12,900	(36,010)	(48,910)	-279.1%
Veterans' reimbursement	3,030	3,030		(3,030)	0.0%
Judicial Revenue Distribution	3,800	3,800	975	(2,825)	25.7%
PILOT - Senior Housing	20,000	20,000	1,357	(18,643)	6.8%
PILOT - Holinko Estates				-	#DIV/0!
State support	200	200		(200)	0.0%
State support - other	6,840	6,840		(6,840)	0.0%
Total general government	<u>15,292,110</u>	<u>15,292,110</u>	<u>11,906,502</u>	<u>(3,385,608)</u>	<u>77.9%</u>
Federal:					
In lieu of taxes	<u>5,000</u>	<u>5,000</u>		<u>(5,000)</u>	<u>0.0%</u>
Total Intergovernmental	<u>25,092,900</u>	<u>25,092,900</u>	<u>11,906,502</u>	<u>(13,186,398)</u>	<u>47.4%</u>
Investment income	<u>1,450,000</u>	<u>1,450,000</u>	<u>630,995</u>	<u>(819,005)</u>	<u>43.5%</u>

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**TOWN OF MANSFIELD**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES**  
**BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)**  
**FY25 - as of September 30, 2024**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
Charges for Services					
Recording	\$ 40,000	\$ 40,000	\$ 32,607	\$ (7,393)	81.5%
Copies of records	6,870	6,870	3,037	(3,833)	44.2%
Vital statistics	12,000	12,000	3,542	(8,458)	29.5%
Police service	44,700	44,700	1,220	(43,480)	2.7%
Redemption/release fees	2,760	2,760	145	(2,615)	5.3%
Animal adoption fees	410	410	135	(275)	32.9%
Boarding/Quarantine Fees			1,170	1,170	#DIV/0!
Lost and damaged book material	500	500	67	(433)	13.4%
Fines on overdue books	120	120	86	(34)	71.3%
Blueprints	200	200		(200)	0.0%
Zoning regulations	100	100	16	(84)	16.0%
Daycare grounds maintenance	23,495	23,495	5,874	(17,622)	25.0%
Charges for services	4,420	4,420	2,671	(1,749)	60.4%
Celeron square bike path maintenance	2,700	2,700		(2,700)	0.0%
Fire safety code fees	50,000	50,000	9,907	(40,093)	19.8%
Misc. licenses and permits	1,400	1,400	525	(875)	37.5%
Sports licenses	40	40	39	(1)	97.5%
Dog licenses	6,000	6,000	849	(5,151)	14.2%
Conveyance tax	175,000	175,000	54,616	(120,384)	31.2%
Trailer and subdivision permits	150	150		(150)	0.0%
Zoning permits	40,000	40,000	3,750	(36,250)	9.4%
ZBA applications	1,000	1,000	500	(500)	50.0%
IWA permits	3,000	3,000	350	(2,650)	11.7%
Administrative cost - reimbs. Permits	200	200	86	(114)	43.0%
Consulting fee reimbursement	60,000	60,000	(4,700)	(64,700)	-7.8%
Sewer permits	250	250	50	(200)	20.0%
Road permits	1,500	1,500	530	(970)	35.3%
Building permits	750,000	750,000	90,992	(659,009)	12.1%
Housing code permits	210,000	210,000	51,000	(159,000)	24.3%
Housing code penalties	1,000	1,000		(1,000)	0.0%
Landlord registrations	2,500	2,500	405	(2,095)	16.2%
Parking tickets - Town	8,000	8,000	8,482	482	106.0%
Landlord registration penalty	100	100	25	(75)	25.0%
Ordinance violation penalty	26,000	26,000	8,580	(17,420)	33.0%
Citation and fines	250	250		(250)	0.0%
Rent	65,000	65,000	16,604		
Telecom services payment	28,000	28,000		(28,000)	0.0%
Total Charges for Services:	<u>1,567,665</u>	<u>1,567,665</u>	<u>293,158</u>	<u>(1,226,110)</u>	<u>18.7%</u>
Other Local Revenues:					
Other	<u>5,350</u>	<u>5,350</u>	<u>21,322</u>	<u>15,972</u>	<u>398.5%</u>
Other Financing Sources:					
Transfers in					
Use of Fund Balance	550,000	550,000	-	(550,000)	0.0%
Cancellation of prior year encumbrances				-	#DIV/0!
Total other financing sources	<u>550,000</u>	<u>550,000</u>	<u>-</u>	<u>(550,000)</u>	<u>0.0%</u>
Total Revenues and Other Financing Sources	<u>\$ 65,909,082</u>	<u>\$ 65,909,082</u>	<u>33,700,701</u>	<u>\$ (32,159,985)</u>	<u>51.1%</u>

**TOWN OF MANSFIELD  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND  
FY25 - as of September 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	\$ 143,210	\$ 143,210	\$ 41,851	42,258	\$ 59,102	58.7%
Town Manager						
Municipal management	318,030	318,030	68,135		249,895	21.4%
Personnel management	268,900	268,900	59,049	8,694	201,158	25.2%
Legal:						
Town attorney	81,500	81,500	7,031	48,998	25,471	68.7%
Probate	10,950	10,950	-		10,950	0.0%
Elections:						
Town clerk	269,910	269,910	58,541	18,260	193,109	28.5%
General elections	151,190	151,190	28,709	3,527	118,955	21.3%
Community Development						
Building inspection	519,470	519,470	108,378		411,092	20.9%
Planning and Development	501,310	501,310	96,421		404,889	19.2%
Boards and Commissions	7,550	7,550	(25)	40	7,535	0.2%
Finance:						
Administration	566,650	566,650	141,663		424,988	25.0%
Revenue collection	223,190	223,190	56,128	16	167,046	25.2%
Property assessment	303,030	303,030	73,176	101	229,753	24.2%
Central copying	74,110	74,110	17,636	973	55,501	25.1%
Information technology	284,500	284,500	71,125		213,375	25.0%
Total general government	<u>3,723,500</u>	<u>3,723,500</u>	<u>827,816</u>	<u>122,866</u>	<u>2,772,818</u>	<u>25.5%</u>
Public Safety:						
Police protection:						
Police services	1,986,210	1,986,210	19,360	451	1,966,399	1.0%
Animal control	158,310	158,310	38,149	34	120,127	24.1%
Fire protection:						
Fire prevention	216,860	216,860	37,502	20,978	158,380	27.0%
Fire and emergency services	3,389,960	3,389,960	758,298	41,127	2,590,535	23.6%
Emergency management:						
	<u>73,890</u>	<u>73,890</u>	<u>18,955</u>		<u>54,935</u>	<u>25.7%</u>
Total public safety	<u>5,825,230</u>	<u>5,825,230</u>	<u>872,264</u>	<u>62,589</u>	<u>4,890,376</u>	<u>16.0%</u>
Public Works:						
PW Admin/Supervision/Operations	2,382,750	2,382,750	557,074	40,466	1,785,210	25.1%
Equipment maintenance	755,740	755,740	141,039	45,803	568,898	24.7%
Engineering	140,660	140,660	24,711	3,100	112,849	19.8%
Facilities	<u>1,259,220</u>	<u>1,259,220</u>	<u>294,202</u>	<u>144,693</u>	<u>820,325</u>	<u>34.9%</u>
Total public works	<u>4,538,370</u>	<u>4,538,370</u>	<u>1,017,026</u>	<u>234,062</u>	<u>3,287,282</u>	<u>27.6%</u>

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**TOWN OF MANSFIELD  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)  
FY25 - as of September 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	\$ 156,980	\$ 156,980	\$ 39,246	\$	\$ 117,734	\$ 25.0%
Human Services	1,077,330	1,077,330	214,245	579	862,507	19.9%
Library Services	1,065,880	1,065,880	265,906		799,974	24.9%
Contribution to area agencies	70,000	70,000	-		70,000	0.0%
Total community services	<u>2,370,190</u>	<u>2,370,190</u>	<u>519,396</u>	<u>579</u>	<u>1,850,215</u>	<u>21.9%</u>
Townwide Expenditures						
Employee benefits	4,484,914	4,484,914	1,022,589	115,583	3,346,742	25.4%
Insurance (LAP)	275,950	275,950	146,239	101,445	28,266	89.8%
Contingency	260,150	260,150	-		260,150	0.0%
Total town-wide expenditures	<u>5,021,014</u>	<u>5,021,014</u>	<u>1,168,828</u>	<u>217,028</u>	<u>3,635,158</u>	<u>27.6%</u>
Total Townwide Expenditures	<u>21,478,304</u>	<u>21,478,304</u>	<u>4,405,331</u>	<u>637,124</u>	<u>16,435,849</u>	<u>23.5%</u>
Education						
Contribution to Region No 19	11,951,245	11,951,245	2,133,000		9,818,245	17.8%
Mansfield Board of Education	24,801,880	24,801,880	4,193,853	2,142,168	18,465,859	25.5%
Total Education	<u>36,753,125</u>	<u>36,753,125</u>	<u>6,326,853</u>	<u>2,142,168</u>	<u>28,284,104</u>	<u>23.0%</u>
Total budgetary expenditures	<u>58,231,429</u>	<u>58,231,429</u>	<u>10,732,184</u>	<u>2,779,292</u>	<u>44,719,953</u>	<u>23.2%</u>
Other Financing Uses:						
Town transfers out	<u>7,610,810</u>	<u>7,610,810</u>	<u>1,902,703</u>	<u>-</u>	<u>5,708,108</u>	<u>25.0%</u>
Total other financing uses	<u>7,610,810</u>	<u>7,610,810</u>	<u>1,902,703</u>	<u>-</u>	<u>5,708,108</u>	<u>25.0%</u>
Total	<u>\$ 65,842,239</u>	<u>\$ 65,842,239</u>	<u>12,634,886</u>	<u>2,779,292</u>	<u>\$ 50,428,060</u>	<u>23.4%</u>

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

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 687,296	\$ 750,937
Accounts Receivable	<u>-</u>	<u>4,571</u>
Total Assets	<u><u>687,296</u></u>	<u><u>755,508</u></u>
<b>Liabilities and Fund Balance</b>		
Liabilities		
Accounts Payable	9,794	1,559
Accrued Payroll	-	-
Deferred Revenue	<u>-</u>	<u>-</u>
Total Liabilities	<u>9,794</u>	<u>1,559</u>
Fund Balance	<u>677,502</u>	<u>753,949</u>
Total Liabilities and Fund Balance	<u><u>\$ 687,296</u></u>	<u><u>\$ 755,508</u></u>

**Town of Mansfield**  
**Day Care Fund - Combined Program**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**September 30, 2024**  
(with comparative totals for September 30, 2023)

	<b>Budget 2024/25</b>	<b>2025</b>	<b>Percent of Adopted Budget</b>	<b>2024</b>
<b>Revenues</b>				
Fees for Services - Parent Fees	\$ 1,030,000	\$ 189,773	18.4%	\$ 177,224
Fees for Services - State Grant	622,356	145,518	23.4%	135,023
State Support - Other	30,000		0.0%	2,960
School Readiness Grant	53,544		0.0%	11,899
Subsidies for Services	110,000	49,907	45.4%	21,322
National School Lunch Grant	40,000	4,237	10.6%	4,184
Other	27,000			(2,636)
<b>Total Revenues</b>	<b>1,912,900</b>	<b>389,435</b>	<b>20.4%</b>	<b>349,976</b>
<b>Expenditures</b>				
Direct Program	1,366,594	340,530	24.9%	314,178
Administrative	198,921	53,676	27.0%	60,172
Energy	52,000	13,000	25.0%	10,500
Food Service Supplies	50,500	14,139	28.0%	8,559
Purchased Property Services	99,503	26,575	26.7%	26,246
Other Purchased Services	82,082	25,006	30.5%	15,676
Insurance	15,000	10,837	72.2%	11,603
Building Supplies	16,000	370	2.3%	919
Repairs & Maintenance	21,200	8,150	38.4%	14,253
Instructional & Office Supplies	11,100	3,812	34.3%	824
Equipment				
<b>Total Expenditures</b>	<b>1,912,900</b>	<b>496,095</b>	<b>25.9%</b>	<b>462,928</b>
Excess (Deficiency) of Revenues	-	(106,661)		(112,952)
Fund Balance, July 1	784,163	784,163		866,901
Fund Balance plus Cont. Capital, Sept 30	\$ 784,163	\$ 677,502		\$ 753,949

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

(with comparative totals for September 30, 2023)

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 26,077	\$ (89,259)
Prepaid Expenditures	-	-
Accounts Receivable	-	577
	<u>26,077</u>	<u>(88,682)</u>
<b>Total Assets</b>	<u><u>26,077</u></u>	<u><u>(88,682)</u></u>
<b>Liabilities and Fund Balance</b>		
Liabilities		
Accrued Payroll	-	-
Accounts Payable	9,883	18,345
Due to Other Funds	-	-
Deferred Revenue	-	-
	<u>9,883</u>	<u>18,345</u>
<b>Total Liabilities</b>	<u>9,883</u>	<u>18,345</u>
<b>Fund Balance</b>	<u>16,194</u>	<u>(107,027)</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 26,077</u></u>	<u><u>\$ (88,682)</u></u>

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

	<b>Budget 2024/25</b>	<b>2025</b>	<b>Percent of Adopted Budget</b>	<b>2024</b>
<b>Revenues</b>				
Membership Fees	\$ 665,990	\$ 158,622	24%	\$ 138,623
Program Fees	957,240	331,802	35%	320,169
Fee Waivers	37,800	5,429	14%	4,805
Daily Admission Fees	40,150	8,654	22%	9,924
Rent - Facilities/Parties	33,240	2,460	7%	6,028
Employee Wellness	8,000	-	0%	-
Rent - E.O. Smith	19,200	-	0%	-
Charge for Services	7,000	-	0%	-
Contributions	40,350	8,385	21%	7,645
Sale of Merchandise	3,250	440	14%	247
Sale of Food	2,250	496	22%	442
Other	11,000	2,769	25%	2,413
<b>Total Revenues</b>	<b>1,825,470</b>	<b>519,057</b>	<b>28%</b>	<b>490,296</b>
<b>Operating Transfers</b>				
General Fund - Recreation Administrative	423,760	105,940	25%	112,493
General Fund - Community Programs	262,550	65,638	25%	53,920
General Fund - Bicent. Pond	38,000	9,500	25%	9,500
General Fund - Teen Center	36,500	9,125	25%	8,750
<b>Total Operating Transfers</b>	<b>760,810</b>	<b>190,203</b>	<b>25%</b>	<b>184,663</b>
<b>Total Rev &amp; Oper Transfers</b>	<b>2,586,280</b>	<b>709,260</b>	<b>27%</b>	<b>674,959</b>
<b>Expenditures</b>				
Salaries & Wages	1,518,620	361,729	24%	356,318
Benefits	370,560	84,022	23%	76,750
Professional & Technical	171,330	58,821	34%	47,726
Purchased Property Services	17,670	2,618	15%	1,382
Repairs & Maintenance	40,050	11,975	30%	20,185
Rentals	6,200	4,591	74%	951
Other Purchased Services	286,100	60,147	21%	61,804
Other Supplies	50,090	9,872	20%	7,668
Energy	152,870	38,218	25%	35,825
Building Supplies	17,620	709	4%	501
Recreation Supplies	32,760	2,002	6%	6,627
Equipment	30,100	21,388	71%	18,708
<b>Total Expenditures</b>	<b>2,693,970</b>	<b>656,092</b>	<b>24%</b>	<b>634,444</b>
Excess (Deficiency) of Revenues	(107,690)	53,168		40,515
Fund Balance, July 1	(36,973)	(36,973)		(147,542)
Fund Balance, Sept. 30	<u>\$ (144,663)</u>	<u>\$ 16,195</u>		<u>\$ (107,027)</u>

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

	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>FY 24/25</b>	<b>FY 24/25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>
<b>Sources:</b>					
General Fund Contribution	\$ 5,732,310	\$ 5,068,038	\$ 6,063,000	\$ 4,550,000	\$ 4,550,000
Board Contribution	270,000	-	285,000	-	-
Ambulance User Fees	349,496	521,538	456,357	350,000	400,000
Other	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
<b>Total Sources</b>	<b>6,614,245</b>	<b>6,051,638</b>	<b>7,063,883</b>	<b>5,079,151</b>	<b>5,129,151</b>
<b>Uses:</b>					
Operating Transfers Out:					
Capital Fund	5,633,094	4,534,180	5,522,627	6,352,950	7,022,780
Capital Fund - Storrs Center Reserve	-	-	-	-	-
Premium Pay	-	51,200	-	-	-
<b>Total Uses</b>	<b>5,633,094</b>	<b>4,585,380</b>	<b>5,522,627</b>	<b>6,352,950</b>	<b>7,022,780</b>
Excess/(Deficiency)	981,151	1,466,258	1,541,256	(1,273,799)	(1,893,629)
Fund Balance/(Deficit) July 1	315,131	1,296,282	2,762,540	4,303,796	4,303,796
Fund Balance, June 30	<u>\$ 1,296,282</u>	<u>\$ 2,762,540</u>	<u>\$ 4,303,796</u>	<u>\$ 3,029,997</u>	<u>\$ 2,410,167</u>
<b>Reserved based on ARPA transfers</b>					915,000
<b>Reserved for P&amp;R ADA per FY25 Budget</b>					<u>500,000</u>
Available Fund Balance, June 30					<u><u>\$ 995,167</u></u>

**Capital Projects as of September 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	813,896	808,896	5,000	813,896	-	729,237	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	230,000	180,000	50,000	230,000	36,713	107,296	85,992
84137 Parking Garage Repairs/Maintenance	632,107	632,107	-	632,107	-	339,767	292,340
86291 Technology Infrastructure - Schools	2,125,000	2,025,000	100,000	2,125,000	-	2,022,256	102,744
86309 Furniture & Fixtures	388,226	348,226	40,000	388,226	53,903	295,390	38,933
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	37,000	16,650	20,350	37,000	28,120	3,880	5,000
Wayfinding Signage Implementation	791,495	291,495	500,000	791,495	273,270	6,000	512,225
Affordable Housing Trust Fund Contribution	75,000	75,000	-	75,000	-	75,000	-
DEI+B Organizational Assmnt & Mgmt Team Training	25,000	15,000	10,000	25,000	-	10,100	14,900
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	152,000	152,000	-	152,000	118,310	-	33,690
Technology Infrastructure - Town Wide	100,000	50,000	50,000	100,000	-	50,000	50,000
Architectural and Design Standards & Guidelines	90,000	-	90,000	90,000	-	-	90,000
Historic District Commission Design Standards	70,000	-	70,000	70,000	-	-	70,000
<b>Total General Government:</b>	<b>16,505,031</b>	<b>15,569,681</b>	<b>935,350</b>	<b>16,505,031</b>	<b>546,152</b>	<b>13,661,694</b>	<b>2,297,185</b>

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

*Revenues*

*Expenses*

Account and Description	<i>Revenues</i>			<i>Expenses</i>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
82801 Fire & Emerg Serv Comm Equipment	187,046	167,046	20,000	187,046	-	91,828	95,218
82823 Rescue Equipment	169,884	109,884	60,000	169,884	2,580	109,884	57,420
82827 Fire Personal Protective Equipment	313,000	273,000	40,000	313,000	-	245,975	67,025
82845 CDBG Fire Truck	250,480	250,480	-	250,480	20,280	189,526	40,674
Aerial Vehicle Training	60,000	-	60,000	60,000	-	-	60,000
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	-
Fire Apparatus Replacement Savings Account	150,000	-	150,000	150,000	-	-	150,000
82855 Life Safety Equipment	65,000	65,000	-	65,000	-	31,966	33,034
82902 Fire Ponds	123,500	113,500	10,000	123,500	-	66,681	56,819
86293 Security Improvements	365,000	325,000	40,000	365,000	6,880	128,393	229,727
Body and Vehicle Cameras - Animal Control	26,215	26,215	-	26,215	-	26,215	-
SQUAD 207 Refurbish	256,027	256,027	-	256,027	9,172	245,583	1,272
Thermal Imager Cameras	50,000	50,000	-	50,000	-	-	50,000
Light Rescue 107 Replacement	50,000	50,000	-	50,000	-	-	50,000
SCBA	80,000	40,000	40,000	80,000	-	-	80,000
Vehicle Exhaust System	28,000	28,000	-	28,000	-	-	28,000
Fire Station Signage	35,000	35,000	-	35,000	-	-	35,000
Fire Tool Mounting	20,000	20,000	-	20,000	-	-	20,000
Fire Station 207 Shed	7,500	7,500	-	7,500	-	-	7,500
Police Speed Enforcement Lasers	20,000	-	20,000	20,000	-	-	20,000
Animal Control Vehicle	38,244	38,244	-	38,244	-	38,244	-
<b>Total Public Safety:</b>	<b>2,671,367</b>	<b>2,231,367</b>	<b>440,000</b>	<b>2,671,367</b>	<b>38,912</b>	<b>1,527,881</b>	<b>1,104,575</b>

**Capital Projects as of September 30, 2024**  
**Community Services**

*Revenues*

*Expenses*

Account and Description	<i>Revenues</i>			<i>Expenses</i>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
84810 Human Services Van	64,000	64,000	-	64,000	-	64,000	-
85105 Open Space Purchase	3,614,355	3,544,355	70,000	3,614,355	-	3,474,355	140,000
85107 Open Space - Bonded	1,490,750	932,750	558,000	1,490,750	-	938,851	551,899
85804 Community Center Fitness Equipment	793,830	718,830	75,000	793,830	77,595	712,109	4,126
85811 Playscapes/Playground Resurfacing	588,670	538,670	50,000	588,670	-	435,994	152,676
85813 Invasive Control	182,940	155,940	27,000	182,940	12,806	66,626	103,508
85816 Park Improvements	653,619	618,619	35,000	653,619	-	536,715	116,904
Lions Memorial Park Upgrades	25,000	25,000	-	25,000	-	4,350	20,650
MCC Equipment	45,000	25,000	20,000	45,000	448	26,892	17,661
MCC Aquatics Area Improvements	15,000	15,000	-	15,000	11,322	6,153	(2,475)
Pickle Ball Court	10,000	10,000	-	10,000	-	5,435	4,565
UV Pool Water Disinfect System	65,000	65,000	-	65,000	-	-	65,000
Park Signs	15,000	-	15,000	15,000	-	-	15,000
<b>Total Community Services:</b>	<b>7,563,164</b>	<b>6,713,164</b>	<b>850,000</b>	<b>7,563,164</b>	<b>102,171</b>	<b>6,271,479</b>	<b>1,189,514</b>

**Capital Projects as of September 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	948,900	913,900	35,000	948,900	37,997	896,342	14,561
86292 School Building Maintenance	2,155,262	2,163,093	(7,831)	2,155,262	46,921	2,024,714	83,628
86304 Comm Center Repairs & Improvements	722,433	641,133	81,300	722,433	29,013	541,844	151,576
86305 Fire Station Repairs & Improvements	537,746	537,746	-	537,746	34,905	461,048	41,793
86306 Library Bldg Repairs & Improvements	659,500	541,500	118,000	659,500	-	468,143	191,357
86307 Senior Center Bldg Repairs & Improvements	274,943	274,943	-	274,943	-	239,003	35,940
86308 Town Hall Bldg Repairs & Improvements	521,000	481,000	40,000	521,000	18,639	361,532	140,829
86310 Custodial Equipment	79,245	73,245	6,000	79,245	-	62,035	17,210
86311 Tractor Replacement	44,793	44,793	-	44,793	-	44,793	-
86315 Daycare Building Repairs	465,000	410,000	55,000	465,000	-	360,797	104,203
86317 Public Works Building Repairs	526,500	466,500	60,000	526,500	54,597	271,179	200,724
86319 Animal Shelter Building Repairs	155,500	55,500	100,000	155,500	4,000	37,885	113,615
86321 Park Building Repairs	200,200	178,200	22,000	200,200	-	116,360	83,840
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	227,660	227,660	-	227,660	-	107,178	120,482
86331 Bus Garage Building Upgrades	332,000	332,000	-	332,000	-	76,471	255,529
86333 School Building Project	50,880,179	48,296,821	2,583,358	50,880,179	343,787	46,698,424	3,837,968
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	1,607,171	1,257,171	350,000	1,607,171	85,928	769,389	751,854
MMS Boiler Replacement	75,000	-	75,000	75,000	-	-	75,000
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	254,940	795,060	1,050,000	98,540	27,460	924,000
Historical Soc BldgRestora	884,000	416,572	467,428	884,000	13,589	94,388	776,023
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 Generator Replacement	357,988	320,000	37,988	357,988	-	341,621	16,367
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	20,000	10,000	10,000	20,000	-	-	20,000
Transfer Station Building Repairs	9,000	9,000	-	9,000	-	-	9,000
MMS HVAC Grant	2,129,960	-	2,129,960	2,129,960	-	-	2,129,960
Equipment Trailer	10,000	-	10,000	10,000	-	-	10,000
School HVAC/Air Quality Testing	65,000	35,000	30,000	65,000	-	-	65,000
MDD HVAC	80,000	80,000	-	80,000	-	-	80,000
<b>Total Facilities Management:</b>	<b>70,205,068</b>	<b>60,444,792</b>	<b>9,760,275</b>	<b>70,205,068</b>	<b>838,974</b>	<b>57,966,512</b>	<b>11,399,582</b>

**Capital Projects as of September 30, 2024**  
**Public Works**

*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>
83101 Tree Replacement	823,457	723,457	100,000	823,457	3,506	630,899	189,052
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	1,328,516	1,178,126	150,390	1,328,516	7,500	910,664	410,352
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	679,145	604,145	75,000	679,145	65,244	542,658	71,243
83524 Road Resurfacing	16,420,082	13,261,375	3,158,707	16,420,082	334,060	14,396,585	1,689,436
83639 Large Dump Trucks	1,369,173	1,219,173	150,000	1,369,173	-	940,321	428,851
83641 Mowers & Attachments	321,909	121,909	200,000	321,909	193,120	118,759	10,030
83644 Street Signs	65,000	60,000	5,000	65,000	-	59,960	5,040
Excavator	130,000	-	130,000	130,000	12,100	-	117,900
83911 Engineering Cad Upgrades	334,500	334,500	-	334,500	-	302,804	31,696
83920 Hillyndale Road Bridge Replacement	612,475	563,357	49,118	612,475	-	560,265	52,210
83924 Transfer Station Walls & Covers	200,000	200,000	-	200,000	-	4,410	195,590
83925 Swap Shop Building	150,000	150,000	-	150,000	-	-	150,000
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
Culvert Rehabilitation	400,000	200,000	200,000	400,000	-	-	400,000
Downtown Pedestrian Loop	215,400	100,023	115,377	215,400	14,060	109,932	91,408
South Eagleville Community Challenge Grant	4,854,595	-	4,854,595	4,854,595	713,399	312,372	3,828,824
Maple Road - Phase 1	3,077,200	150,000	2,927,200	3,077,200	133,000	-	2,944,200
Maple Road - Phase 2	3,109,200	150,000	2,959,200	3,109,200	133,000	-	2,976,200
Hillside Circle Sidewalk	225,000	150,000	75,000	225,000	-	-	225,000
Sidewalk/Walkway Equipment	140,000	70,000	70,000	140,000	-	-	140,000
Trailer	14,000	14,000	-	14,000	-	11,089	2,911
DPW Vehicle Lift	14,000	14,000	-	14,000	-	-	14,000
Hunting Lodge Road Culvert	620,000	620,000	-	620,000	521,338	4,200	94,462
Storrs Road Multi-Use Trail	250,000	250,000	-	250,000	-	-	250,000
Surveying Equipment	10,000	10,000	-	10,000	-	-	10,000
Sports Field Painter	45,000	45,000	-	45,000	-	-	45,000
DPW Building Equipment	7,000	7,000	-	7,000	-	-	7,000
South Eagleville Pump Station	40,000	40,000	-	40,000	-	-	40,000
Mansfield Center Sidewalk Improvements	175,000	175,000	-	175,000	-	-	175,000
Septarist Road Culvert Relining	150,000	150,000	-	150,000	-	-	150,000
Pavement/Sidewalk Assessment Mgmt	55,500	20,000	35,500	55,500	33,974	-	21,526
Water Truck Replacement	125,000	-	125,000	125,000	-	-	125,000
Coventry Road Culvert	350,000	-	350,000	350,000	-	-	350,000
Drainage Crew Equipment	101,826	101,826	-	101,826	-	99,277	2,549
<b>Total Public Works:</b>	<b>39,082,455</b>	<b>23,304,726</b>	<b>15,777,729</b>	<b>39,082,455</b>	<b>2,164,301</b>	<b>21,286,005</b>	<b>15,632,149</b>

**Capital Projects as of September 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	16,505,031	15,569,681	935,350	16,505,031	546,152	13,661,694	2,297,185
Public Safety	2,671,367	2,231,367	440,000	2,671,367	38,912	1,527,881	1,104,575
Community Services	7,563,164	6,713,164	850,000	7,563,164	102,171	6,271,479	1,189,514
Facilities Management	70,205,068	60,444,792	9,760,275	70,205,068	838,974	57,966,512	11,399,582
Public Works	39,082,455	23,304,726	15,777,729	39,082,455	2,164,301	21,286,005	15,632,149
<b>Grand Total:</b>	<b>136,027,084</b>	<b>108,263,730</b>	<b>27,763,355</b>	<b>136,027,084</b>	<b>3,690,508</b>	<b>100,713,571</b>	<b>31,623,005</b>

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

	<u>2025</u>		<u>2024</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 506,284	\$	288,328
Accounts Receivable	<u>-</u>		<u>-</u>
Total Assets	<u>506,284</u>		<u>288,328</u>
<b>Liabilities and Fund Balance</b>			
Liabilities			
Accounts Payable	<u>-</u>		<u>-</u>
Total Liabilities	<u>-</u>		<u>-</u>
Fund Balance	<u>506,284</u>		<u>288,328</u>
Total Liabilities and Fund Balance	<u>\$ 506,284</u>	\$	<u>288,328</u>

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

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
<b>Revenues</b>				
State Grant	\$ 417,480	\$ 208,763	50%	\$ 208,744
Services (Region 19 Parking Lots)	42,750	10,575	25%	10,575
Total Revenues	<u>460,230</u>	<u>219,338</u>	48%	<u>219,319</u>
<b>Expenditures</b>				
Salaries and Wages	151,000	1,209	1%	-
Equipment	-	-	0%	-
Supplies	290,000	-	0%	-
Equipment Rental	25,000	-	0%	-
Transfer Out to Capital Project	<u>100,000</u>	<u>-</u>	0%	<u>150,000</u>
Total Expenditures	<u>566,000</u>	<u>1,209</u>	0%	<u>150,000</u>
Excess (Deficiency) of Revenues	(105,770)	218,129		69,319
Fund Balance, July 1	<u>288,155</u>	<u>288,155</u>		<u>219,008</u>
Fund Balance plus Cont. Capital, Sept. 30	<u>\$ 182,385</u>	<u>\$ 506,284</u>		<u>\$ 288,327</u>

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

	<b>2025</b>	<b>2024</b>
<b>Assets</b>		
Cash & Cash Equivalents	\$ 445,203	534,486
Accounts Receivable	-	-
Total Assets	445,203	534,486
<b>Liabilities</b>		
Accrued Payroll	-	-
Accounts Payable	333	4,015
Due to Mansfield	-	-
Total Liabilities	333	4,015
<b>Fund Balance</b>		
Contributed Capital	51,440	51,440
Unreserved	393,429	479,031
Total Fund Balance	444,869	530,471
<b>Total Liabilities and Fund Balance</b>	\$ 445,203	\$ 534,486

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

	<b>Actual 2015/16</b>	<b>Actual 2016/17</b>	<b>Actual 2017/18</b>	<b>Actual 2018/19</b>	<b>Actual 2019/20</b>	<b>Actual 2020/21</b>	<b>Actual 2021/22</b>	<b>Actual 2022/23</b>	<b>Actual 2023/24</b>	<b>Budget 2024/25</b>	<b>25% Actual Sept. 30</b>	<b>Percent of Adopted Budget</b>
<b>Revenues</b>												
Intergovernmental												
Mansfield General Fund/CNR	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 175,000	\$ 175,000	\$ 43,750	25%
Uconn	125,000	125,000	132,000	132,000	150,000	150,000	150,000	160,000	175,000	175,000		
Event Fees			20,000	-	-							
Charges for Services	-	-	22,000	22,000	33,000	40,000	40,000	40,000	40,000	50,000	12,500	25%
Donations	19,645	16,673	18,115	16,110	11,910	15,515	16,200	15,305	22,975	20,000	600	3%
<b>Total Revenues</b>	<b>269,645</b>	<b>266,673</b>	<b>324,115</b>	<b>302,110</b>	<b>344,910</b>	<b>355,515</b>	<b># 356,200</b>	<b># 375,305</b>	<b>412,975</b>	<b>420,000</b>	<b>56,850</b>	<b>14%</b>
<b>Operating Expenditures</b>												
Town Square Contribution	-	-	-	-	-	-	-	-	-	-	-	
Salaries and Benefits	209,272	214,666	232,268	233,574	265,156	285,673	286,437	288,958	300,789	347,370	41,377	12%
Professional & Technical	21,969	28,845	22,280	21,175	12,480	28,634	41,310	21,495	12,970	17,390	3,068	18%
Office Rental	13,230	13,200	13,464	13,464	13,728	13,728	14,004	14,004	14,676	14,680	3,669	25%
Insurance	3,900	4,017	4,031	736	3,827	2,904	3,899	4,208	4,313	4,750	4,785	101%
Purchased Services	11,505	9,714	14,315	12,276	10,198	13,174	14,809	13,905	20,752	30,420	4,872	16%
Supplies & Services	1,280	1,277	679	640	573	816	631	753	1,030	2,350	100	4%
Contingency	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Operating Expenditures</b>	<b>261,156</b>	<b>271,719</b>	<b>287,037</b>	<b>281,865</b>	<b>305,962</b>	<b>344,929</b>	<b># 361,090</b>	<b># 343,323</b>	<b>354,530</b>	<b>416,960</b>	<b>57,871</b>	<b>14%</b>
Operating Income/(Loss)	8,489	(5,046)	37,078	20,245	38,948	10,586	(4,890)	31,982	58,445	3,040	(1,021)	
Fund Balance, July 1	250,054	258,543	253,497	290,575	310,820	349,768	360,353	355,464	387,445	445,890	445,890	
Fund Balance, End of Period	<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>\$ 445,890</u>	<u>\$ 448,930</u>	<u>\$ 444,869</u>	
<b>Contribution Recap</b>												
Mansfield	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 175,000	\$ 175,000	\$ 43,750	
UConn	125,000	125,000	132,000	132,000	150,000	150,000	150,000	160,000	175,000	175,000	-	
<b>Total Contributions</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 264,000</b>	<b>\$ 264,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 320,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 43,750</b>	

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

	<u>Intermodal Center 2025</u>	<u>WRTD 2025</u>	<u>Total 2025</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 197,010	\$ 46,135	\$ 243,145
Accounts Receivable	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>197,010</u>	<u>46,135</u>	<u>243,145</u>
<b>Liabilities and Fund Balance</b>			
Liabilities			
Accounts Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance	<u>197,010</u>	<u>46,135</u>	<u>243,145</u>
Total Liabilities and Fund Balance	<u>\$ 197,010</u>	<u>\$ 46,135</u>	<u>\$ 243,145</u>

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

	<b>Intermodal Center 2025</b>	<b>WRTD 2025</b>	<b>Total 2025</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues</b>			
Rental Income	\$ 3,724	\$ -	\$ 3,724
Total Revenues	<u>3,724</u>	<u>-</u>	<u>3,724</u>
<b>Expenditures</b>			
Salaries & Benefits	-	-	-
Professional & Technical Services	-	-	-
Other Purchased Services	-	-	-
Office Supplies	-	-	-
Energy	-	-	-
Other General Expense	-	-	-
WRTD - Dial-A-Ride	-	10,512	10,512
WRTD - Windham Reg Transit District	-	19,110	19,110
WRTD - Pre-Paid Fare	-	185	185
WRTD - Disable Transport	-	5,217	5,217
Total Expenditures	<u>-</u>	<u>35,023</u>	<u>35,023</u>
<b>Operating Transfers</b>			
Transfer In - General Fund	<u>1,250</u>	<u>36,250</u>	<u>37,500</u>
Total Operating Transfers	<u>1,250</u>	<u>36,250</u>	<u>37,500</u>
Excess (Deficiency) of Revenues	4,974	1,227	6,201
Fund Balance, July 1	<u>192,036</u>	<u>44,909</u>	<u>236,944</u>
Fund Balance plus Cont. Capital, Sept. 30	<u>\$ 197,010</u>	<u>\$ 46,135</u>	<u>\$ 243,145</u>

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

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 60,519	\$ 77,673
Investments	<u>216,533</u>	<u>191,793</u>
Total Assets	<u><u>277,052</u></u>	<u><u>269,466</u></u>
<b>Liabilities and Fund Balance</b>		
Liabilities		
Accounts Payable	<u>-</u>	<u>5,915</u>
Total Liabilities	<u>-</u>	<u>5,915</u>
Fund Balance		
Reserve for Perpetual Care	250,000	250,000
Reserve for Non-Expendable Trust	1,200	1,200
Unreserved	<u>25,852</u>	<u>12,351</u>
Total Fund Balance	<u>277,052</u>	<u>263,551</u>
Total Liabilities and Fund Balance	<u><u>\$ 277,052</u></u>	<u><u>\$ 269,466</u></u>

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

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
<b>Revenues</b>				
Dividend/Investment Income	\$ 6,000	\$ 1,923	32%	\$ 1,747
State Grant	-	-		
Unrealized Gain/Loss on Investments	-	10,622		(16,524)
Sale of Plots	4,500	6,000	133%	1,800
Total Revenues	<u>10,500</u>	<u>18,546</u>	<u>177%</u>	<u>(12,977)</u>
<b>Operating Transfers</b>				
Transfer from General Fund	30,000	7,500	25%	7,500
Total Operating Transfers	<u>30,000</u>	<u>7,500</u>	<u>25%</u>	<u>7,500</u>
Total Rev & Oper Transfers	<u>40,500</u>	<u>26,046</u>	<u>64%</u>	<u>(5,477)</u>
<b>Expenditures</b>				
Salaries	6,500	2,752	42%	1,248
Cemetery Maintenance	14,000	-	0%	-
Mowing Service	29,000	6,025	21%	12,115
Total Expenditures	<u>49,500</u>	<u>8,777</u>	<u>18%</u>	<u>13,363</u>
Excess (Deficiency) of Revenues	(9,000)	17,268		(18,840)
Fund Balance, July 1	<u>259,784</u>	<u>259,784</u>		<u>282,391</u>
Fund Balance, Sept. 30	<u>\$ 250,784</u>	<u>\$ 277,052</u>		<u>\$ 263,551</u>

**TOWN OF MANSFIELD  
INVESTMENT POOL  
AS OF September 30, 2024**

	MARKET VALUE JUN 30, 2024	MARKET VALUE SEP 30, 2024	MARKET VALUE DEC 31, 2024	MARKET VALUE MAR 31, 2025	MARKET VALUE JUN 30, 2025	FISCAL 24/25 CHANGE IN VALUE	
<b><u>BOND FUNDS:</u></b>							
<b><u>T. ROWE PRICE</u></b>							
U.S. TREASURY LONG	84,186.92	90,730.03				6,543.11	8%
<b><u>VANGUARD INVESTMENTS</u></b>							
GNMA FUND	119,800.36	125,802.91				6,002.55	5%
<b>TOTAL BOND FUNDS</b>	<b>203,987.28</b>	<b>216,532.94</b>				<b>12,545.66</b>	
<b>TOTAL INVESTMENTS</b>	<b>203,987.28</b>	<b>216,532.94</b>				<b>12,545.66</b>	
	ok						
		12,545.66					

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

	<b>2025</b>	<b>2024</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 1,023,664	\$ 985,049
Accounts Receivable, net	4,224	2,860
Total Current Assets	1,027,888	987,909
<b>Fixed Assets</b>		
Land		
Buildings & Equipment	946,964	936,766
Less: Accumulated Depreciation	(739,379)	(695,354)
Total Fixed Assets	207,585	241,412
Total Assets	1,235,473	1,229,321
<b>Liabilities and Retained Earnings</b>		
<b>Current Liabilities</b>		
Accounts Payable	72,052	92,729
Accrued Compensated Absences	12,025	12,025
Deferred Revenue	-	-
Refundable Deposits	2,321	2,387
Accrued Payroll	-	-
Sales Tax Payable	2,829	3,706
Total Current Liabilities	89,227	110,848
<b>Long-Term Liabilities</b>		
Landfill Postclosure Costs	92,400	100,800
Total Long-Term Liabilities	92,400	100,800
Total Liabilities	181,627	211,648
Retained Earnings	1,053,846	1,017,673
Total Liabilities and Fund Balance	\$ 1,235,473	\$ 1,229,321

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

	<b>Budget 2024/25</b>	<b>2025</b>	<b>Percent of Adopted Budget</b>	<b>2024</b>
<b>Revenues</b>				
Garbage Collection Fees	\$ 1,390,500	\$ 307,828	22%	\$ 342,853
Transfer Station Fees	120,000	40,799	34%	37,614
Sale of Recyclables	5,000	2,931	59%	2,474
Scrap Metals	25,000	8,255	33%	8,805
Other Revenues	46,000	4,973	11%	5,154
Fee Waivers	4,000	728	18%	403
<b>Total Revenues</b>	<b>1,590,500</b>	<b>365,515</b>	<b>23%</b>	<b>397,304</b>
<b>Expenditures</b>				
Salaries & Benefits	313,170	74,238	24%	69,986
Contract Pickup	793,900	121,325	15%	172,201
Hauler's Tipping Fees	287,000	64,103	22%	92,480
Equipment Parts/Repair	1,500	1,535	102%	393
Mansfield Tipping Fees	67,840	15,998	24%	18,260
Supplies & Services	60,085	7,311	12%	6,405
Recycle Cost	164,000	8,795	5%	11,200
Hazardous Waste	30,800	-	0%	-
Depreciation Expense	45,440	11,077	24%	11,360
Energy	1,500	221	15%	320
Trucking Fee	3,200	-	0%	-
<b>Total Expenditures</b>	<b>1,768,435</b>	<b>304,602</b>	<b>17%</b>	<b>382,605</b>
<b>Net Income (Loss)</b>	<b>(177,935)</b>	<b>60,913</b>		<b>14,699</b>
<b>Retained Earnings, July 1</b>	<b>992,933</b>	<b>992,933</b>		<b>1,002,975</b>
<b>Retained Earnings, Sept. 30</b>	<b>\$ 814,998</b>	<b>\$ 1,053,846</b>		<b>\$ 1,017,673</b>

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

	<b>2025</b>	<b>2024</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ (610,315)	\$ (634,043)
Accounts Receivable, net	3,318,108	3,525,533
Total Current Assets	2,707,793	2,891,489
<b>Fixed Assets</b>		
Buildings & Equipment	11,467,995	11,455,228
Less: Accumulated Depreciation	(1,776,730)	(1,723,491)
Total Fixed Assets	9,691,266	9,731,737
Total Assets	12,399,059	12,623,227
<b>Liabilities and Retained Earnings</b>		
<b>Liabilities</b>		
Accounts Payable	90	58,344
Total Liabilities	90	58,344
Fund Balance	12,398,968	12,564,883
Total Liabilities and Fund Balance	\$ 12,399,059	\$ 12,623,227

**Town of Mansfield**  
**Sewer Operating Enterprise Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**September 30, 2024**  
(with comparative totals for September 30, 2023)

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
<b>Revenues</b>				
Interest & Lien Fees	\$ -	\$ 560		\$ 434
Sewer Charges	-	95,326		96,329
Sewer Assessments	-	-		-
Total Revenues	<u>-</u>	<u>95,886</u>		<u>96,763</u>
<b>Expenditures</b>				
Pump Station Maintenance	-	4,816		(7,981)
Sewer Billing	202,773	(112,764)	-56%	-
Purchased Services	908	3,677	405%	2,321
Debt Service Payment	-	57,188		57,188
Windham Plant Upgrade	-	-		-
Depreciation Expense	-	41,153		47,244
Total Expenditures	<u>203,681</u>	<u>(5,931)</u>	<u>-3%</u>	<u>98,771</u>
Net Income (Loss)	(203,681)	101,817		(2,009)
Retained Earnings, July 1	<u>12,297,152</u>	<u>12,297,152</u>		<u>12,566,891</u>
Retained Earnings, Sept. 30	\$ <u><u>12,093,471</u></u>	\$ <u><u>12,398,968</u></u>		\$ <u><u>12,564,883</u></u>

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

	<b>2025</b>	<b>2024</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 3,994,904	\$ 3,819,581
Accounts Receivable	-	-
Due from Other Funds	-	-
Total Assets	3,994,904	3,819,581
<b>Liabilities and Fund Equity</b>		
<b>Liabilities</b>		
Accrued Medical Claims	245,077	772,280
Accrued Payroll	-	4,000
Accounts Payable	-	2,750
Total Liabilities	245,077	779,030
<b>Fund Balance</b>		
Fund Balance - Available	3,749,827	3,040,551
Total Fund Balance	3,749,827	3,040,551
Total Liabilities and Fund Balance	\$ 3,994,904	\$ 3,819,581

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

	<b>Budget 2024/25</b>	<b>2025</b>	<b>Percent of Adopted Budget</b>	<b>2024</b>
<b>Revenues</b>				
Premium Income	\$ 9,749,610	\$ 2,301,754	24%	\$ 2,149,148
Interest Income	100,000	39,829	40%	37,288
Other Income	-			43,176
<b>Total Revenues</b>	<b>9,849,610</b>	<b>2,341,584</b>	<b>24%</b>	<b>2,229,613</b>
<b>Expenditures</b>				
Medical claims	8,944,290	2,190,635	24%	1,939,104
Administrative expenses	423,270	120,666	29%	95,353
H.S.A Contributions	598,100	134,439	22%	165,712
Employee Wellness Program	27,190	-	0%	524
Payment in lieu of Insurance	182,600	83,045	45%	87,167
Payroll	176,790	33,799	19%	34,427
Medical Supplies	10,000	295	3%	410
Consultants	75,000	11,837	16%	10,998
<b>Total Expenditures</b>	<b>10,437,240</b>	<b>2,574,716</b>	<b>25%</b>	<b>2,333,696</b>
Excess (Deficiency) of Revenues	(587,630)	(233,133)		(104,083)
Fund Balance, July 1	3,982,961	3,982,961		3,144,635
Fund Balance plus Cont. Capital, Sept 30	<u>\$ 3,395,331</u>	<u>\$ 3,749,828</u>		<u>\$ 3,040,552</u>

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

<b>MONTH</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>FY 24/25</b>	<b>10 Yr. Average FY '16-'25</b>	<b>5 Yr. Average FY'21-'25</b>
JULY	670,831	624,986	635,511	677,762	575,187	502,340	732,174	569,075	618,859	814,941	642,167	599,527
AUGUST	543,358	559,616	693,352	637,797	463,354	530,591	653,217	751,555	826,507	724,723	638,407	645,045
SEPTEMBER	585,211	526,981	580,713	448,658	368,849	619,654	710,554	660,473	588,823	920,436	601,035	589,671
OCTOBER	601,860	730,529	626,574	492,678	553,772	516,687	629,239	590,303	665,706		600,816	591,141
NOVEMBER	636,890	593,143	494,144	625,036	747,715	677,537	883,643	646,278	820,536		680,547	755,142
DECEMBER	591,806	818,113	706,518	552,194	748,345	701,516	753,094	684,752	820,807		708,572	741,703
JANUARY	662,815	634,365	560,142	491,801	453,346	372,145	450,816	505,281	476,243		511,884	451,566
FEBRUARY	672,054	495,084	581,428	445,958	505,938	312,376	423,500	677,811	576,879		521,225	499,301
MARCH	703,019	583,507	523,374	460,640	696,515	515,316	572,469	757,141	623,184		603,907	632,925
APRIL	768,447	484,549	525,605	501,553	294,909	479,421	434,756	638,740	621,970		527,772	493,959
MAY	566,735	457,160	554,640	647,507	295,561	692,937	821,163	696,683	650,261		598,072	631,321
JUNE	614,551	484,562	776,142	550,778	426,388	552,351	618,063	853,521	672,813		616,574	624,627
<b>ANNUAL TOTAL</b>	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	2,460,100	6,714,042	6,521,972
<b>MONTHLY AVG</b>	634,798	582,716	604,845	544,364	510,823	539,406	640,224	669,301	663,549	820,033	621,006	666,503
<b>% OF INCREASE</b>	-12.5%	-8.2%	3.8%	-10.0%	-6.2%	5.6%	18.7%	4.5%	-0.9%	23.6%	1.85%	10.3%

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

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 283,969	\$ 267,973
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>283,969</u>	<u>267,973</u>
<b>Liabilities and Fund Balance</b>		
Liabilities		
Accounts Payable	<u>66,061</u>	<u>66,064</u>
Total Liabilities	<u>66,061</u>	<u>66,064</u>
Retained Earnings	<u>217,907</u>	<u>201,909</u>
Total Liabilities and Fund Balance	<u>\$ 283,969</u>	<u>\$ 267,973</u>

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

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
<b>Revenues</b>				
Premium Income	\$ 446,500	\$ 111,625	25%	\$ 100,250
CIRMA Equity Distribution	<u>-</u>	<u>-</u>		<u>-</u>
Total Revenues	<u>446,500</u>	<u>111,625</u>	<u>25%</u>	<u>100,250</u>
<b>Expenditures</b>				
Workers' Compensation Insurance	<u>465,000</u>	<u>132,122</u>	<u>28%</u>	<u>176,172</u>
Total Expenditures	<u>465,000</u>	<u>132,122</u>	<u>28%</u>	<u>176,172</u>
Net Income (Loss)	(18,500)	(20,497)		(75,922)
Retained Earnings, July 1	<u>238,405</u>	<u>238,405</u>		<u>277,831</u>
Retained Earnings, Sept. 30	<u>\$ 219,905</u>	<u>\$ 217,907</u>		<u>\$ 201,909</u>

**Town of Mansfield**  
**Management Services Fund**  
**Balance Sheet**  
**September 30, 2024**  
(with comparative totals for September 30, 2023)

	<b>2025</b>	<b>2024</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 1,008,802	\$ 971,042
Due From Region/Town	-	-
Accounts Receivable, net	-	-
Total Current Assets	1,008,802	971,042
<b>Fixed Assets</b>		
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	(2,136,520)	(2,036,250)
Total Fixed Assets	1,175,370	1,257,688
Total Assets	\$ 2,184,172	\$ 2,228,730
<b>Liabilities and Retained Earnings</b>		
<b>Liabilities</b>		
Accounts Payable	37,383	77,237
Accrued Payroll	-	-
Due to Internal Service Fund	-	-
Total Liabilities	37,383	77,237
<b>Equity</b>		
Contributed Capital	146,000	146,000
Retained Earnings	2,000,789	2,005,493
Total Equity	2,146,789	2,151,493
Total Liabilities and Fund Balance	\$ 2,184,172	\$ 2,228,730

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

	<b>Budget 2024/25</b>	<b>2025</b>	<b>Percent of Adopted Budget</b>	<b>2024</b>
<b>Revenues</b>				
Copier Service Fees	\$ 189,630	\$ 47,429	25.0%	\$ 45,486
Communication Service Fees	208,227	53,587	25.7%	54,012
Energy Service Fees	1,511,160	381,218	25.2%	376,325
Postage Fees	48,200	10,863	22.5%	10,905
Shared Finance Fees	1,120,620	280,155	25.0%	271,946
Shared Info. Technology Fees	790,940	197,536	25.0%	191,982
Rent Telecom Towers	290,000	87,454	30.2%	76,378
Gain or Loss on Sale of Assets	-	-		-
Other	-	1,454		1,047
<b>Total Revenues</b>	<b>4,158,777</b>	<b>1,059,695</b>		<b>1,028,081</b>
<b>Expenditures</b>				
Salaries & Benefits	1,882,430	404,908	21.5%	388,451
Repairs & Maintenance	29,000	1,852	6.4%	1,586
Professional & Technical	216,504	47,307	21.9%	35,666
System Support	226,030	129,077	57.1%	135,594
Copier Maintenance Fees	181,000	39,785	22.0%	79,734
Communication Equipment	19,000	1,505	7.9%	3,737
Supplies and Software Licensing	22,710	92,984	409.4%	133,565
Equipment	58,319	19,200	32.9%	1,733
Energy	1,539,141	298,966	19.4%	308,015
Postage	38,000	20,080	52.8%	119
Miscellaneous	7,400	(39,906)	-539.3%	998
Transfer to Capital	48,000	40,000	83.3%	40,000
<b>Sub-Total Expenditures</b>	<b>4,267,534</b>	<b>1,055,760</b>	<b>24.7%</b>	<b>1,129,199</b>
Depreciation	141,730	32,517	22.9%	33,941
Equipment Capitalized	-	-		-
<b>Total Expenditures</b>	<b>4,409,264</b>	<b>1,088,277</b>	<b>24.7%</b>	<b>1,163,140</b>
Net Income (Loss)	(250,487)	(28,582)		(135,059)
Retained Earnings, July 1	2,175,371	2,175,371		2,286,552
Retained Earnings, Sept. 30	<u>\$ 1,924,884</u>	<u>\$ 2,146,789</u>		<u>\$ 2,151,493</u>

**Eastern Highlands Health District**  
**General Fund**  
**Balance Sheet**  
**September 30, 2024**  
(with comparative totals for September 30, 2023)

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 491,204	\$ 773,880
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>491,204</u>	<u>773,880</u>
<b>Liabilities and Fund Balance</b>		
Liabilities		
Accounts Payable	<u>-</u>	<u>246</u>
Total Liabilities	<u>-</u>	<u>246</u>
Fund Balance	<u>491,204</u>	<u>773,633</u>
Total Liabilities and Fund Balance	<u>\$ 491,204</u>	<u>\$ 773,880</u>

**Eastern Highlands Health District  
General Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
September 30, 2024  
(with comparative totals for September 30, 2023)**

	<u>Adopted Budget 2024/25</u>	<u>Amended Budget 2024/25</u>	<u>Percent of Adopted Budget</u>		<u>2024</u>
			<u>2025</u>		
<b>Revenues</b>					
Member Town Contributions	\$ 474,660	\$ 474,660	\$ 118,667	25.0%	\$ 115,798
State Grants	207,210	207,210	-	0.0%	207,210
Septic Permits	50,000	50,000	10,775	21.6%	15,995
Well Permits	13,000	13,000	3,375	26.0%	4,250
Soil Testing Service	41,000	41,000	11,260	27.5%	11,860
Food Protection Service	85,000	85,000	5,932	7.0%	4,703
B100a Reviews	26,000	26,000	6,740	25.9%	8,090
Septic Plan Reviews	33,500	33,500	8,870	26.5%	9,260
Other Health Services	9,700	9,700	221	2.3%	568
Cosm Insp	6,600	6,600	-	0.0%	150
Appropriation of Fund Balance	63,406	63,406	-	0.0%	-
<b>Total Revenues</b>	<u>1,010,076</u>	<u>1,010,076</u>	<u>165,840</u>	<u>16.4%</u>	<u>377,883</u>
<b>Expenditures</b>					
Salaries & Wages	702,470	702,470	151,981	21.6%	137,799
Grant Deductions	(71,369)	(71,369)	(28,373)	39.8%	(23,581)
Benefits	231,780	231,780	61,353	26.5%	60,942
Miscellaneous Benefits	14,210	14,210	1,956	13.8%	1,021
Insurance	15,050	15,050	7,926	52.7%	8,124
Professional & Technical Services	26,720	26,720	10,548	39.5%	7,500
Vehicle Repairs & Maintenance	4,000	4,000	2,020	50.5%	1,330
Health Reg*Admin Overhead	35,075	35,075	8,769	25.0%	8,473
Other Purchased Services	32,240	32,240	1,596	4.9%	1,638
Other Supplies	12,000	12,000	4,854	40.5%	810
Equipment - Minor	4,900	4,900	152	3.1%	1,977
<b>Total Expenditures</b>	<u>1,007,076</u>	<u>1,007,076</u>	<u>222,782</u>	<u>22.1%</u>	<u>206,032</u>
<b>Operating Transfers</b>					
Transfer to CNR Fund	3,000	3,000	3,580	0.0%	-
<b>Total Exp &amp; Oper Trans</b>	<u>1,010,076</u>	<u>1,010,076</u>	<u>226,362</u>	<u>22.4%</u>	<u>206,032</u>
Excess (Deficiency) of Revenues	-	-	(60,522)		171,851
Fund Balance, July 1	551,726	551,726	551,726		601,782
Fund Balance plus Cont. Capital, Sept.30	<u>\$ 551,726</u>	<u>\$ 551,726</u>	<u>\$ 491,204</u>		<u>\$ 773,633</u>

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

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
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>
 <b>Liabilities and Fund Balance</b>		
<b>Liabilities</b>		
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**  
**Capital Non-Recurring Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**September 30, 2024**  
(with comparative totals for September 30, 2023)

	2025	2024
<b>Revenues</b>		
General Fund	\$ -	\$ -
Total Revenues	-	-
<b>Operating Transfers</b>		
General Fund	-	-
Total Operating Transfers	-	-
Total Rev & Oper Trans	-	-
<b>Expenditures</b>		
Professional & Technical Services	-	-
Vehicles	-	-
Office Equipment	-	-
Total Expenditures	-	-
Excess (Deficiency) of Revenues	-	-
Fund Balance, July 1	311,647	216,445
Fund Balance plus Cont. Capital, Sept.30	\$ 311,647	\$ 216,445

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

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ <u>3,606,317</u>	\$ <u>7,363,237</u>
Total Assets	<u><u>3,606,317</u></u>	<u><u>7,363,237</u></u>
<b>Liabilities and Fund Balance</b>		
Liabilities		
Accounts Payable	<u>1,757,962</u>	<u>4,525,538</u>
Total Liabilities	<u>1,757,962</u>	<u>4,525,538</u>
Fund Balance	<u>1,848,354</u>	<u>2,837,699</u>
Total Liabilities and Fund Balance	\$ <u><u>3,606,317</u></u>	\$ <u><u>7,363,237</u></u>

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

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
<b>Operating Transfers</b>				
General Fund	\$ 1,800,000	\$ 450,000	25%	\$ 400,000
Premium Income	-	-	0%	-
Sewer Operating Fund	<u>221,250</u>	<u>57,188</u>	26%	<u>57,188</u>
Total Operating Transfers	<u>2,021,250</u>	<u>507,188</u>	25%	<u>457,188</u>
Total Rev & Oper Trans	<u>2,021,250</u>	<u>507,188</u>	25%	<u>457,188</u>
<b>Expenditures</b>				
Principal Payments	1,535,000	-	0%	-
Issuance Costs	-	-	0%	1,500
Interest Payments	<u>1,107,975</u>	<u>95,925</u>	9%	<u>109,450</u>
Total Expenditures	<u>2,642,975</u>	<u>95,925</u>	4%	<u>110,950</u>
Excess (Deficiency) of Revenues	(621,725)	411,263		346,238
Fund Balance, July 1	<u>1,437,092</u>	<u>1,437,092</u>		<u>2,491,461</u>
Fund Balance plus Cont. Capital, Sept. 30	<u><u>815,367</u></u>	<u><u>\$ 1,848,354</u></u>		<u><u>\$ 2,837,699</u></u>

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

	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Projected</b>	<b>25/26 Projected</b>
<b>Revenues:</b>					
Bond Premium	\$ 541,293	\$ 734,323	\$ 29,039		
Interest on Unspent Balance					
Total Revenues	541,293	734,323	29,039	-	-
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	3,731,963	1,857,789	2,021,250	2,213,750
<b>Expenditures:</b>					
Interest - Notes		401,207	179,301		
Principal Retirement - GOB 2011 & 2019	585,000	585,000	1,535,000	1,535,000	1,515,000
Interest - GOB 2011 & 2019	270,525	887,811	1,181,643	1,107,975	1,033,425
Issuance Costs (Notes & Bonds)	90,164	66,584	16,214		
Total Expenditures	945,689	1,940,602	2,912,158	2,642,975	2,548,425
Revenues and Other Financing Sources Over/(Under) Expend	569,354	1,791,361	(1,054,369)	(621,725)	(334,675)
Fund Balance, July 1	130,746	700,100	2,491,461	1,437,092	815,367
Fund Balance, June 30	\$ 700,100	\$ 2,491,461	\$ 1,437,092	\$ 815,367	\$ 480,692

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

	<b>26/27 Projected</b>	<b>27/28 Projected</b>	<b>28/29 Projected</b>	<b>29/30 Projected</b>	<b>30/31 Projected</b>
<b>Revenues:</b>					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
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	2,204,750	2,200,250	2,195,750	2,191,250
<b>Expenditures:</b>					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	1,365,000	1,365,000	1,470,000	1,470,000	1,470,000
Interest - GOB 2011 & 2019	966,975	906,025	827,575	761,475	695,375
Issuance Costs (Notes & Bonds)					
Total Expenditures	2,331,975	2,271,025	2,297,575	2,231,475	2,165,375
Revenues and Other Financing Sources Over/(Under) Expend	(122,725)	(66,275)	(97,325)	(35,725)	25,875
Fund Balance, July 1	480,692	357,967	291,692	194,367	158,642
Fund Balance, June 30	\$ 357,967	\$ 291,692	\$ 194,367	\$ 158,642	\$ 184,517

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

	<b>31/32 Projected</b>	<b>32/33 Projected</b>	<b>33/34 Projected</b>	<b>34/35 Projected</b>	<b>35/36 Projected</b>
<b>Revenues:</b>					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	1,950,000	1,900,000	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	2,136,750	2,082,250	2,027,750	2,023,250	2,018,750
<b>Expenditures:</b>					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	1,520,000	1,570,000	1,570,000	1,595,000	1,595,000
Interest - GOB 2011 & 2019	636,775	576,175	458,075	454,475	394,375
Issuance Costs (Notes & Bonds)					
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	(20,025)	(63,925)	(325)	(26,225)	29,375
Fund Balance, July 1	184,517	164,492	100,567	100,242	74,017
Fund Balance, June 30	\$ 164,492	\$ 100,567	\$ 100,242	\$ 74,017	\$ 103,392

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

	<b>36/37 Projected</b>	<b>37/38 Projected</b>	<b>38/39 Projected</b>
<b>Revenues:</b>			
Bond Premium			
Interest on Unspent Balance			
Total Revenues	-	-	-
Operating Transfers In - General Fund	1,850,000	1,850,000	1,850,000
Operating Transfers In - Board of Education			
Operating Transfers In - Sewer Oper Fund	164,250	159,570	154,870
Total Revenues and Operating Transfers In	2,014,250	2,009,570	2,004,870
<b>Expenditures:</b>			
Interest - Notes			
Principal Retirement - GOB 2011 & 2019	1,620,000	1,620,000	1,620,000
Interest - GOB 2011 & 2019	334,275	272,713	211,150
Issuance Costs (Notes & Bonds)			
Total Expenditures	1,954,275	1,892,713	1,831,150
Revenues and Other Financing Sources Over/(Under) Expend	59,975	116,858	173,720
Fund Balance, July 1	103,392	163,367	280,225
Fund Balance, June 30	<u>\$ 163,367</u>	<u>\$ 280,225</u>	<u>\$ 453,945</u>

**Town of Mansfield  
Serial Bonds Summary  
Schools and Town  
as of September 30, 2024**

	<u>Schools</u>	<u>Town</u>	<u>Total</u>
Balance at July 1, 2023	\$ 21,883,000	\$ 5,117,000	\$ 27,000,000
Issued During Period	-	-	-
Retired During Period	-	-	-
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	\$ 27,000,000	\$ 1,757,400	\$ -	\$ 28,757,400
Debt Issued	-	-	-	-
Debt Retired	-	-	-	-
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 &amp; 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 September 30, 2024**

	<b>Original Amount</b>	<b>Balance 9/30/24</b>
<b>Schools:</b>		
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
<b>Town:</b>		
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  
September 30, 2024**

**Health Insurance Fund**

<b>Institution</b>	<b>Principal</b>	<b>Average Rate of Interest</b>	<b>Date of Purchase</b>	<b>Date of Maturity</b>	<b>Accrued Interest 09/30/24</b>
State Treasurer	\$ 2,964,102	5.36%	Various	Various	\$
Total Accrued Interest @ 09/30/24					\$
Interest Received 7/1/24 - 09/30/24					<u>39,829</u>
Total Interest, Health Insurance Fund @ 09/30/24					<u><u>\$ 39,829</u></u>

**All Other Funds**

<b>Institution</b>	<b>Principal</b>	<b>Average Rate of Interest</b>	<b>Date of Purchase</b>	<b>Date of Maturity</b>	<b>Accrued Interest 09/30/24</b>
State Treasurer	\$ 55,183,021	5.36%	Various	Various	\$
Total Accrued Interest @ 09/30/24					\$
Interest Received 7/1/24 - 09/30/24					<u>631,058</u>
Total Interest, General Fund @ 09/30/24					<u><u>\$ 631,058</u></u>

Town of Mansfield  
Memo

DATE October 8th, 2024

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

From: Jerl Casey, Collector of Revenue

Subject: Amounts and % of Collections for 07/01/2024 to 09/30/2024 comparable to 07/01/2023 to 09/30/2023 and 07/01/2022 to 09/30/2022

	GRAND LIST 2023	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 9/30/2024	% OPEN
RE	26,365,956.26	5,023.95	26,370,980.21	(14,060,047.45)	53%	12,310,932.76	47%
STORRS CENTER RE	3,702,653.16		3,702,653.16	(1,860,201.62)	50%	1,842,451.54	50%
PER	3,424,451.47	(1,845.56)	3,422,605.91	(1,952,457.41)	57%	1,470,148.50	43%
STORRS CENTER PP	99,865.87	(569.50)	99,296.37	(56,955.93)	57%	42,340.44	43%
MV	3,231,721.86	(68,726.54)	3,162,995.32	(2,756,043.13)	87%	406,952.19	13%
DUE	36,824,648.62	(66,117.65)	36,758,530.97	(20,685,705.54)	56%	16,072,825.43	44%
MVS							
TOTAL							
PRIOR YEARS COLLECTION July 1, 2024 to June 30 2025							
Suspense Collections		819.48		Suspense Interest Less Fees		1,474.71	
Prior Years Taxes		145,002.14		Interest and Lien Fees		79,479.55	
		<u>145,821.62</u>				<u>80,954.26</u>	
	GRAND LIST 2022	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 9/30/2023	% OPEN
RE	26,984,359.07	3,299.49	26,987,658.56	(14,310,117.98)	53%	12,677,540.58	47%
STORRS CENTER RE	3,794,578.07		3,794,578.07	(1,914,770.27)	50%	1,879,807.80	50%
PER	3,018,650.10	(12,192.28)	3,006,457.82	(1,807,390.45)	60%	1,199,067.37	40%
STORRS CENTER PP	105,760.83	(2,793.30)	102,967.53	(55,502.58)	54%	47,464.95	46%
MV	3,501,917.18	(53,162.34)	3,448,754.84	(3,013,196.10)	87%	435,558.74	13%
DUE	37,405,265.25	(64,848.43)	37,340,416.82	(21,100,977.38)	57%	16,239,439.44	43%
MVS							
TOTAL							
PRIOR YEARS COLLECTION July 1, 2023 to June 30 2024							
Suspense Collections		2,326.69		Suspense Interest Less Fees		3,839.31	
Prior Years Taxes		100,465.45		Interest and Lien Fees		79,371.33	
		<u>\$ 102,792.14</u>				<u>\$ 83,210.64</u>	
	GRAND LIST 2021	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 9/30/2022	% OPEN
RE	26,118,252.80	11,351.54	26,129,604.34	(13,894,757.85)	53%	12,234,846.49	47%
STORRS CENTER RE	3,608,277.60		3,608,277.60	(3,403,915.52)	94%	204,362.08	6%
PER	2,987,304.46	(10,829.54)	2,976,474.92	(1,768,493.13)	59%	1,207,981.79	41%
STORRS CENTER PP	106,600.38	(1,731.06)	104,869.32	(51,227.27)	49%	53,642.05	51%
MV	3,231,690.62	(64,914.25)	3,166,776.37	(2,783,272.11)	88%	383,504.26	12%
DUE	36,052,125.86	(66,123.31)	35,986,002.55	(21,901,665.88)	61%	14,084,336.67	39%
MVS							
TOTAL							
PRIOR YEARS COLLECTION July 1, 2022 to June 30 2023							
Suspense Collections		1,583.29		Suspense Interest Less Fees		\$ 1,584.24	
Prior Years Taxes		97,064.80		Interest and Lien Fees		62,635.86	
		<u>\$ 98,648.09</u>				<u>\$ 64,220.10</u>	

Notes: Tax collections are slightly down from last year but on pace to be close to 99% for the year  
Prior year tax payments are a little higher then usual due to the new tax sale policy  
All in all, the numbers are pretty on par with last year at this time

270 Fund Analysis				
9/30/2024				
	Balance			Balance
Activity	7/1/2024	Revenues	Expenditures	9/30/2024
Animal Shelter Donations	887.62	-	-	887.62
Neuter Assist/Education Fund	1,431.21	67.00	-	1,498.21
CAS Foundation-Endowment/Flanagan Grant	140.00	-	-	140.00
Chef Ann Foundation	5,000.00	-	(499.00)	4,501.00
CT Writing Project	464.98	-	-	464.98
Dorothy C. Goodwin Program	554.90	-	-	554.90
Enriching Student Achievement	74,359.00	-	-	74,359.00
Goodwin Donations	995.27	-	-	995.27
Goodwin Greenhouse Fund	205.12	-	-	205.12
Mary Turcotte Fund	855.00	-	-	855.00
MMS Summer School Program	4,456.79	-	-	4,456.79
Mohegan Tribe Challenge	360.12	-	-	360.12
Mohegan Tribe Grant MMS	1,670.25	-	-	1,670.25
MPS Birthday Book Buddies	5,587.66	-	-	5,587.66
NE Dairy & Food Council Grant	933.54	-	-	933.54
New Mansfield Elem -MASP Donation	40,000.00	-	-	40,000.00
Oak Grove School	5,108.44	3,750.00	(1,000.00)	7,858.44
Rachel Leclerc Spec. Education Fund	872.00	-	-	872.00
School Lunch Donations	60,681.10	-	-	60,681.10
School Use Fund (62609)	10,326.16	-	-	10,326.16
Southeast Buddy Bench	227.77	-	-	227.77
Southeast School Donations	142.73	-	-	142.73
Suzuki	1,736.74	-	(1,730.66)	6.08
Tim Quinn Music Program	121.77	-	-	121.77
USDA Local Food for S	(1.40)	-	-	(1.40)
CT Association for the Gifted	86.93	-	-	86.93
Preschool Tuition	51,592.34	-	-	51,592.34
Special Education Grants/Tuition	799,422.83	69.75	(690.87)	798,801.71
Permitting/Enforcement Software	89,492.21	5,214.00	-	94,706.21
Mary Jane Newman Fund	426.61	-	-	426.61
Downtown Partnership	9,317.29	-	-	9,317.29
Mansfield Bike Tour	11,434.54	20.00	-	11,454.54
MDP - Festival on the Green	21,664.09	13,235.00	(8,979.50)	25,919.59
Nature's Medicine	21,764.16	-	-	21,764.16
Paterson Square Events	156.61	10.00	-	166.61
Special Events - Private Duty	8,545.53	-	(212.22)	8,333.31
Town Square	3,528.89	-	-	3,528.89
Town Square Activities	24,625.43	-	-	24,625.43
Town Square Concert Series	11,586.00	-	(7,873.86)	3,712.14
ACHIEVE	406.47	-	-	406.47
Maintenance-Sale of property	4,268.50	-	-	4,268.50
Corona Virus Relief PT 2	3,185.86	-	-	3,185.86
Property Revaluation	235,381.40	12,500.00	-	247,881.40
Ambulance Services	7,015.41	210,679.69	(20,121.68)	197,573.42
FM Global Fire Prevention Grant	24.81	-	-	24.81
Mansfield Fire Donations	11,842.92	1,350.00	-	13,192.92
Roberta Smith Bequest	10,000.00	-	-	10,000.00
2020 Farm Viability Grant - HS	7,430.91	-	-	7,430.91
2023 Farm Viability G	(1,382.74)	-	-	(1,382.74)
Elderly Disabled Responsive Transp	1,789.30	920.00	(3,379.51)	(670.21)
General Services - Special Needs	49,439.22	3,083.00	(15,260.40)	37,261.82
JRB-CYA Grant 23-24	545.00	-	-	545.00

<b>270 Fund Analysis</b>				
<b>9/30/2024</b>				
	<b>Balance</b>			<b>Balance</b>
<b>Activity</b>	<b>7/1/2024</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>9/30/2024</b>
Animal Shelter Donations	887.62	-	-	887.62
Local Prevention Council Grant-SERAC	828.03	-	-	828.03
Mansfield Holiday Fund - Key Bank	550.00	-	-	550.00
MFFP - Town Staff	1,665.82	735.00	(1,511.70)	889.12
Ossen Foundation Farm Grant	22.85	-	-	22.85
OthOper-CLICK Grant	(57.50)	-	-	(57.50)
Senior Center Café & Library	1,551.32	1,635.71	(1,735.70)	1,451.33
Senior Newsletter	728.53	384.00	(73.60)	1,038.93
Senior Programs	19,202.25	19,481.40	(10,492.71)	28,190.94
Youth Services Prog-MASP/SERAC Donation	5,826.58	313.00	-	6,139.58
Friends of Library	29,362.47	-	(6,909.29)	22,453.18
Hall Bequest - Doris Davis Garden	8,071.88	-	-	8,071.88
Hall Bequest - Mansfield Public Library	5,093.79	-	-	5,093.79
Library Connection Technology Grant	3,555.06	-	-	3,555.06
Library Re-Sale/Contribution	9,141.67	200.00	-	9,341.67
Bicentennial Pond Trail Design	699.85	-	-	699.85
Comm Ctr Accessibility	36.82	-	-	36.82
Community Center - Teen Center	14.34	-	-	14.34
Community School of the Arts	2,944.58	-	-	2,944.58
Gawlicki Family Foundation - MCC	556.70	-	-	556.70
Mansfield Community Playground	3.36	-	-	3.36
Mansfield Dog Park	313.25	-	-	313.25
MCC Before After Care Program	1,092.60	-	(16.44)	1,076.16
Rec. Program Scholarship Fund	8,264.12	50.00	-	8,314.12
CFPA GRANT - Trails	(3,125.00)	5,625.00	(2,500.00)	-
Comm Enrichment Grant-TLGV	2,995.59	-	-	2,995.59
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
Holiday DUI Enforcement	2,012.13	6,644.63	-	8,656.76
Police Donations	100.00	-	-	100.00
Recycle CT Foundation Grant	6.19	-	-	6.19
Election Grants	8,994.11	-	-	8,994.11
Historic Document Preservation	20,497.98	8,722.00	(115.33)	29,104.65
Land Protection Program	15,597.26	956.00	-	16,553.26
MLK Mural Project	0.04	-	-	0.04
OthOP National Opiod Settlement	62,658.82	18,882.12	-	81,540.94
Beautification Committee	420.65	-	-	420.65
Mansfield Uniform Shirts	34.45	-	-	34.45
Goodwin Bequest	4,901.53	-	-	4,901.53
	<b>1,852,118.43</b>	<b>314,527.30</b>	<b>(83,102.47)</b>	<b>2,083,543.26</b>

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

	July 1, Beg. Balance	Revenues	Usage	June 30, Ending Bal.	Net Actual (Usage)/Incr.
FY 2024/25	\$ 798,293	\$ 2,302	\$ (60,819)	\$ 739,776	\$ (58,517)
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

**Mansfield Board of Education**

**Special Education Cost Analysis - General Fund**

	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Year to Date 2024/25
General Fund Expenditure Budget:					
Outplacement Tuition	\$ 364,592	\$ 315,950	\$ 291,427	\$ 226,000	\$ 31,697
Transportation Costs	135,271	87,642	102,837	114,940	38,193
Instruction	1,727,780	1,859,280	1,863,591	1,972,480	435,300
Management	322,701	357,527	373,498	379,550	128,714
Total General Fund Special Education Costs	<u>2,550,344</u>	<u>2,620,399</u>	<u>2,631,353</u>	<u>2,692,970</u>	<u>633,904</u>
Offsetting revenue from Special Education Reserve	-	-	(100,000)	(246,500)	(61,625)
Net Budgeted Expenditures	<u>\$ 2,550,344</u>	<u>\$ 2,620,399</u>	<u>\$ 2,531,353</u>	<u>\$ 2,446,470</u>	<u>\$ 572,279</u>

**Special Education Reserve Summary**

	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Year to Date 2024/25
Gross Revenues:					
State Agency & Excess Cost Grant	\$ 83,978	\$ 72,552	\$ 68,525	\$ 70,000	\$ -
Medicaid Reimbursement	25,918	55,017	58,679	50,000	2,302
Tuition Income	3,622	-	-	-	-
Total Revenues	<u>113,518</u>	<u>127,569</u>	<u>127,204</u>	<u>120,000</u>	<u>2,302</u>
Gross Expenditures:					
Outplacement Tuition	\$ -	\$ -	\$ 100,000	\$ 239,500	\$ 59,875
CompiuClaim Billing	5,675	6,027	4,360	7,000	944
Total Expenditures	<u>5,675</u>	<u>6,027</u>	<u>104,360</u>	<u>246,500</u>	<u>60,819</u>
Actual Net Income/(Cost)	<u>\$ 107,843</u>	<u>\$ 121,542</u>	<u>\$ 22,844</u>	<u>\$ (126,500)</u>	<u>\$ (58,517)</u>
Special Ed Reserve, beginning balance	<u>546,064</u>	<u>653,907</u>	<u>775,449</u>	<u>798,293</u>	<u>798,293</u>
Special Ed Reserve, ending balance	<u>\$ 653,907</u>	<u>\$ 775,449</u>	<u>\$ 798,293</u>	<u>\$ 671,793</u>	<u>\$ 739,776</u>

**TOWN OF MANSFIELD**  
REVENUE SUMMARY BY SOURCE

FOR 2025 03						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<b>1005 Town General Fund</b>						
<b>4101 Legislative</b>						
49999 Approp. of Fund Balance	-550,000	0	-550,000	.00	-550,000.00	.0%
TOTAL Legislative	-550,000	0	-550,000	.00	-550,000.00	.0%
<b>4123 Accounting &amp; Disbursements</b>						
43351 Pilot - State Property	-11,940,180	0	-11,940,180	-11,940,180.03	.03	100.0%
43352 Pilot - Select Payment	-3,291,730	0	-3,291,730	.00	-3,291,730.00	.0%
43361 Pilot - Senior Housing	-20,000	0	-20,000	-1,357.00	-18,643.00	6.8%
43385 State Support - Other	-6,840	0	-6,840	.00	-6,840.00	.0%
46101 Interest Income	-1,450,000	0	-1,450,000	-631,058.35	-818,941.65	43.5%
48817 Telecom Services Payment	-28,000	0	-28,000	.00	-28,000.00	.0%
48827 Gain or Loss on Sale of Inves	0	0	0	63.16	-63.16	100.0%
48890 Other	-2,500	0	-2,500	-20,439.69	17,939.69	817.6%
TOTAL Accounting & Disbursements	-16,739,250	0	-16,739,250	-12,592,971.91	-4,146,278.09	75.2%
<b>4125 Animal Control</b>						
44222 Redemption/Release Fees	-2,760	0	-2,760	-145.00	-2,615.00	5.3%
44223 Boarding/Quarantine Fees	0	0	0	-1,170.00	1,170.00	100.0%
44525 Animal Adoption Fees	-410	0	-410	-135.00	-275.00	32.9%
TOTAL Animal Control	-3,170	0	-3,170	-1,450.00	-1,720.00	45.7%
<b>4131 Property Assessment</b>						
43369 Veterans Reimb	-3,030	0	-3,030	.00	-3,030.00	.0%
44106 Copies of Records	-40	0	-40	.00	-40.00	.0%
TOTAL Property Assessment	-3,070	0	-3,070	.00	-3,070.00	.0%
<b>4135 Revenue Collections</b>						

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

FOR 2025 03

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
41901 Current Year Levy	-36,357,817	0	-36,357,817	-20,619,634.29	-15,738,182.71	56.7%
41902 Prior Year Levy	-250,000	0	-250,000	-144,777.17	-105,222.83	57.9%
41903 Interest & Lien Fees	-195,600	0	-195,600	-79,479.55	-116,120.45	40.6%
41904 Motor Vehicle Supplement	-410,000	0	-410,000	.00	-410,000.00	.0%
41905 Susp. Coll. Taxes - Trnsc.	-5,000	0	-5,000	-819.50	-4,180.50	16.4%
41906 Susp. Coll. Int. - Trnsc.	-6,000	0	-6,000	-1,474.71	-4,525.29	24.6%
41909 Collection Fees	-18,750	0	-18,750	-2,537.50	-16,212.50	13.5%
43152 Payment in Lieu of Taxes	-5,000	0	-5,000	.00	-5,000.00	.0%
43362 Disability Exempt Reimb	-1,000	0	-1,000	.00	-1,000.00	.0%
43394 Judicial Revenue Distribution	-3,800	0	-3,800	-975.00	-2,825.00	25.7%
44106 Copies of Records	-80	0	-80	-2.50	-77.50	3.1%
<b>TOTAL Revenue Collections</b>	<b>-37,253,047</b>	<b>0</b>	<b>-37,253,047</b>	<b>-20,849,700.22</b>	<b>-16,403,346.78</b>	<b>56.0%</b>
<b>4143 Information Technology</b>						
49928 School Cafeteria	-2,550	0	-2,550	-637.50	-1,912.50	25.0%
<b>TOTAL Information Technology</b>	<b>-2,550</b>	<b>0</b>	<b>-2,550</b>	<b>-637.50</b>	<b>-1,912.50</b>	<b>25.0%</b>
<b>4147 Town Clerk</b>						
41204 Conveyance Tax	-175,000	0	-175,000	-54,616.41	-120,383.59	31.2%
42241 Sport Licenses	-40	0	-40	-39.00	-1.00	97.5%
42261 Dog Licenses	-6,000	0	-6,000	-849.00	-5,151.00	14.2%
42271 Misc Licenses & Permits	-1,200	0	-1,200	-460.00	-740.00	38.3%
44102 Recording	-40,000	0	-40,000	-32,606.90	-7,393.10	81.5%
44106 Copies of Records	-6,500	0	-6,500	-2,984.27	-3,515.73	45.9%
44501 Vital Statistics	-12,000	0	-12,000	-3,542.00	-8,458.00	29.5%
<b>TOTAL Town Clerk</b>	<b>-240,740</b>	<b>0</b>	<b>-240,740</b>	<b>-95,097.58</b>	<b>-145,642.42</b>	<b>39.5%</b>
<b>4153 Planning &amp; Development</b>						
42210 Subdivision Permits	-150	0	-150	.00	-150.00	.0%
42211 Zoning/Special Permits	-40,000	0	-40,000	-3,750.00	-36,250.00	9.4%
42212 ZBA Applications	-1,000	0	-1,000	-500.00	-500.00	50.0%

**TOWN OF MANSFIELD**  
REVENUE SUMMARY BY SOURCE

FOR 2025 03						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
42214 IWA Permits	-3,000	0	-3,000	-350.00	-2,650.00	11.7%
42231 Adm Cost Reimb-Permits	-200	0	-200	-86.00	-114.00	43.0%
44103 Zoning Regulations	-100	0	-100	-16.00	-84.00	16.0%
45723 Citations And Fines	-250	0	-250	.00	-250.00	.0%
48895 Consultant Fees Reimbursement	-60,000	0	-60,000	4,700.00	-64,700.00	-7.8%
TOTAL Planning & Development	-104,700	0	-104,700	-2.00	-104,698.00	.0%
<b>4201 Police Services</b>						
43354 Circuit Court - State Tickets	-500	0	-500	.00	-500.00	.0%
44201 Police Service	-44,200	0	-44,200	-1,219.90	-42,980.10	2.8%
45705 Town Prk Fines-Storrs Center	-8,000	0	-8,000	-8,482.14	482.14	106.0%
45713 Nuisance Ordinance	-1,000	0	-1,000	-3,250.00	2,250.00	325.0%
45717 Possession Alcohol Ordinance	-300	0	-300	.00	-300.00	.0%
45718 Open Liquor Container Ordin	-1,700	0	-1,700	.00	-1,700.00	.0%
TOTAL Police Services	-55,700	0	-55,700	-12,952.04	-42,747.96	23.3%
<b>4207 Emergency Management</b>						
43365 Emerg Mgmt Performance Grant	-12,900	0	-12,900	36,009.80	-48,909.80	-279.1%
TOTAL Emergency Management	-12,900	0	-12,900	36,009.80	-48,909.80	-279.1%
<b>4213 Building Inspection</b>						
42201 Building Permits	-750,000	0	-750,000	-90,991.50	-659,008.50	12.1%
42232 Housing Code Permits	-210,000	0	-210,000	-51,000.00	-159,000.00	24.3%
42233 Housing Code Penalties	-1,000	0	-1,000	.00	-1,000.00	.0%
42234 Landlord Registrations	-2,500	0	-2,500	-405.00	-2,095.00	16.2%
44044 Parking Plan Review Fee	-300	0	-300	-245.00	-55.00	81.7%
44106 Copies of Records	-250	0	-250	-50.00	-200.00	20.0%
45711 Landlord Registration Penalty	-100	0	-100	-25.00	-75.00	25.0%
45715 Ordinance Violation Penalty	-23,000	0	-23,000	-5,330.00	-17,670.00	23.2%
TOTAL Building Inspection	-987,150	0	-987,150	-148,046.50	-839,103.50	15.0%
<b>4219 Fire Prevention</b>						

**TOWN OF MANSFIELD**  
REVENUE SUMMARY BY SOURCE

FOR 2025 03						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
42271 Misc Licenses & Permits	-200	0	-200	-65.00	-135.00	32.5%
44099 Fire Safety Code Fees	-50,000	0	-50,000	-9,907.00	-40,093.00	19.8%
TOTAL Fire Prevention	-50,200	0	-50,200	-9,972.00	-40,228.00	19.9%
<b>4302 Pw Admin/Super/Operations</b>						
42223 Sewer Permits	-250	0	-250	-50.00	-200.00	20.0%
42224 Road Permits	-1,500	0	-1,500	-550.00	-950.00	36.7%
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	-23,495	0	-23,495	-5,873.50	-17,621.50	25.0%
44078 Celeron Sq Assoc Bikepath Mai	-2,700	0	-2,700	.00	-2,700.00	.0%
TOTAL PW Admin/Super/Operations	-28,345	0	-28,345	-6,473.50	-21,871.50	22.8%
<b>4313 Equipment Maintenance</b>						
44010 Charge For Services	-3,500	0	-3,500	-2,019.75	-1,480.25	57.7%
TOTAL Equipment Maintenance	-3,500	0	-3,500	-2,019.75	-1,480.25	57.7%
<b>4340 Facilities Management</b>						
48825 Rent - R19 Maintenance	-65,000	0	-65,000	.00	-65,000.00	.0%
48828 Rent - E.O. Smith/Depot Campu	0	0	0	-16,603.50	16,603.50	100.0%
TOTAL Facilities Management	-65,000	0	-65,000	-16,603.50	-48,396.50	25.5%
<b>4501 Library Services</b>						
43357 Library - Connecticutcard/ill	-12,430	0	-12,430	.00	-12,430.00	.0%
44010 Charge For Services	-700	0	-700	-651.38	-48.62	93.1%
44051 Notary Fees	-220	0	-220	.00	-220.00	.0%
45103 Fines On Overdue Books	-120	0	-120	-85.54	-34.46	71.3%
45104 Lost & Damaged Books/Material	-500	0	-500	-66.97	-433.03	13.4%
TOTAL Library Services	-13,970	0	-13,970	-803.89	-13,166.11	5.8%

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

FOR 2025 03

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<b>4700 Education</b>						
43301 Education Assistance	-9,795,790	0	-9,795,790	.00	-9,795,790.00	.0%
TOTAL Education	-9,795,790	0	-9,795,790	.00	-9,795,790.00	.0%
TOTAL Town General Fund	-65,909,082	0	-65,909,082	-33,700,720.59	-32,208,361.41	51.1%
GRAND TOTAL	-65,909,082	0	-65,909,082	-33,700,720.59	-32,208,361.41	51.1%

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**TOWN OF MANSFIELD**  
EXPENDITURE SUMMARY BY ACTIVITY

FOR 2025 03

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>1005 Town General Fund</b>							
4101 Legislative	143,210	0	143,210	41,850.95	42,257.54	59,101.51	58.7%
4115 Municipal Management	318,030	0	318,030	68,134.80	.00	249,895.20	21.4%
4117 Finance Administration	566,650	0	566,650	141,662.50	.00	424,987.50	25.0%
4125 Animal Control	158,310	0	158,310	38,148.87	34.00	120,127.13	24.1%
4130 Central Services	74,110	0	74,110	17,635.52	973.28	55,501.20	25.1%
4131 Property Assessment	303,030	0	303,030	73,175.85	101.00	229,753.15	24.2%
4135 Revenue Collections	223,190	0	223,190	56,128.00	15.91	167,046.09	25.2%
4139 Town Attorney	81,500	0	81,500	7,031.00	48,998.19	25,470.81	68.7%
4141 Municipal Mgmt/Human Resources	268,900	0	268,900	59,048.77	8,693.50	201,157.73	25.2%
4142 Employee Benefits	4,484,914	0	4,484,914	1,059,516.55	115,583.06	3,309,814.39	26.2%
4143 Information Technology	284,500	0	284,500	71,125.00	.00	213,375.00	25.0%
4147 Town Clerk	269,910	0	269,910	58,541.07	18,259.94	193,108.99	28.5%
4153 Planning & Development	501,310	0	501,310	96,421.16	.00	404,888.84	19.2%
4157 Insurance	275,950	0	275,950	146,239.30	101,444.70	28,266.00	89.8%
4161 Probate	10,950	0	10,950	.00	.00	10,950.00	.0%
4168 Boards and Commissions	7,550	0	7,550	-25.00	40.00	7,535.00	.2%
4197 General Elections	151,190	0	151,190	28,708.79	3,526.67	118,954.54	21.3%
4201 Police Services	1,986,210	0	1,986,210	19,360.42	450.72	1,966,398.86	1.0%
4203 Fire & Emergency Services	3,389,960	0	3,389,960	758,297.51	41,127.01	2,590,535.48	23.6%
4207 Emergency Management	73,890	0	73,890	18,955.20	.00	54,934.80	25.7%
4213 Building Inspection	519,470	0	519,470	108,377.53	305.00	410,787.47	20.9%
4219 Fire Prevention	216,860	0	216,860	37,502.47	20,977.65	158,379.88	27.0%
4302 PW Admin/Super/Operations	2,382,750	0	2,382,750	557,073.54	40,466.36	1,785,210.10	25.1%
4305 Engineering	140,660	0	140,660	24,711.38	3,100.00	112,848.62	19.8%
4313 Equipment Maintenance	755,740	0	755,740	141,038.80	45,802.87	568,898.33	24.7%
4340 Facilities Management	1,259,220	0	1,259,220	294,202.07	144,693.04	820,324.89	34.9%
4401 Health Regulation & Inspection	156,980	0	156,980	39,245.57	.00	117,734.43	25.0%
4427 Human Services	1,077,330	0	1,077,330	222,204.59	578.78	854,546.63	20.7%
4428 Grants to Area Agencies	70,000	0	70,000	.00	.00	70,000.00	.0%
4501 Library Services	1,065,880	0	1,065,880	265,906.10	6,961.51	793,012.39	25.6%
9800 Contingency	260,150	0	260,150	.00	.00	260,150.00	.0%
9925 Other Financing Uses	7,610,810	0	7,610,810	1,902,702.50	.00	5,708,107.50	25.0%
TOTAL Town General Fund	29,089,114	0	29,089,114	6,352,920.81	644,390.73	22,091,802.46	24.1%
GRAND TOTAL	29,089,114	0	29,089,114	6,352,920.81	644,390.73	22,091,802.46	24.1%

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

FOR 2025 03

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>1010 Board General Fund</b>							
611010 General Instruction	5,166,380	3,114,210	8,280,590	689,017.43	.00	7,591,572.57	8.3%
611020 English	21,960	15,000	36,960	23,175.11	7,061.27	6,723.62	81.8%
611040 World Languages	25,760	-17,650	8,110	906.80	2,290.28	4,912.92	39.4%
611050 Health & Safety	6,750	-1,850	4,900	.00	330.00	4,570.00	6.7%
611060 Physical Education	10,520	4,000	14,520	710.40	703.29	13,106.31	9.7%
611070 Art	11,810	2,500	14,310	672.72	45.98	13,591.30	5.0%
611080 Mathematics	16,190	3,600	19,790	5,983.01	493.87	13,313.12	32.7%
611090 Music	3,430,410	-3,404,860	25,550	3,132.92	3,229.18	19,187.90	24.9%
611100 Science	19,380	12,100	31,480	9,774.76	2,029.97	19,675.27	37.5%
611110 Social Studies	25,690	-13,600	12,090	3,842.66	201.13	8,046.21	33.4%
611150 Information Technology	146,990	0	146,990	96,477.89	6,046.56	44,465.55	69.7%
611220 Life & Consumer Science	6,330	4,400	10,730	398.83	1,881.52	8,449.65	21.3%
611230 Technology Education	22,150	-3,400	18,750	3,344.77	2,626.12	12,779.11	31.8%
611300 English Learners	1,029,060	-964,510	64,550	4,880.76	.00	59,669.24	7.6%
612010 Special Ed Instruction	957,970	964,510	1,922,480	176,424.32	1,294.37	1,744,761.31	9.2%
612020 Enrichment	213,960	206,920	420,880	32,508.10	119.92	388,251.98	7.8%
612040 Pre-Kindergarten	371,600	78,630	450,230	46,266.68	91.96	403,871.36	10.3%
612340 Extended School Year	31,100	0	31,100	17,792.81	.00	13,307.19	57.2%
613100 Remedial Reading/Math	361,930	0	361,930	32,426.58	243.49	329,259.93	9.0%
614000 Summer Learning Experience	11,590	0	11,590	61,011.55	2,232.90	-51,654.45	545.7%
616000 Tuition Payments	104,500	0	104,500	14,848.64	283,288.50	-193,637.14	285.3%
619000 Central Services	91,800	0	91,800	21,591.61	31,148.21	39,060.18	57.5%
621020 School Counseling	230,520	0	230,520	30,261.31	308.65	199,950.04	13.3%
621030 Health Services	215,410	0	215,410	30,314.82	3,374.46	181,720.72	15.6%
621040 Outside Eval/Contracted Serv	195,500	0	195,500	1,631.35	173,782.69	20,085.96	89.7%
621050 Speech & Language	364,060	0	364,060	30,891.44	247.72	332,920.84	8.6%
621080 Psychological Services	384,820	0	384,820	30,175.84	143.69	354,500.47	7.9%
622010 Curriculum Development	219,205	0	219,205	96,456.04	4,821.20	117,927.76	46.2%
623020 Media Services	366,605	0	366,605	32,929.34	6,938.21	326,737.45	10.9%
623100 Library	0	0	0	7,590.21	.00	-7,590.21	100.0%
624010 Board of Education	209,800	0	209,800	55,963.59	806.97	153,029.44	27.1%
624020 Superintendent's Office	540,300	0	540,300	140,728.83	2,103.68	397,467.49	26.4%
624040 Special Education Admin	379,550	0	379,550	85,213.13	2,831.80	291,505.07	23.2%
625200 Principals' Office Services	1,324,660	0	1,324,660	299,552.88	4,666.63	1,020,440.49	23.0%
625230 Field Studies	23,000	0	23,000	.00	3,640.00	19,360.00	15.8%
626010 Business Management	735,350	0	735,350	216,932.70	58,095.80	460,321.50	37.4%
627100 Plant Operations - Building	1,430,400	0	1,430,400	353,370.04	102,049.21	974,980.75	31.8%
628010 Regular Transportation	1,209,820	0	1,209,820	314,279.53	1,103,669.94	-208,129.47	117.2%
628020 Spec Ed Transportation	114,940	0	114,940	12,237.00	136,244.00	-33,541.00	129.2%
634300 After School Program	43,830	0	43,830	2,775.00	.00	41,055.00	6.3%

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

FOR 2025 03

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
634400 Athletic Program	51,290	0	51,290	112.00	424.00	50,754.00	1.0%
680000 Employee Benefits	4,678,990	0	4,678,990	1,116,938.99	166,548.59	3,395,502.42	27.4%
TOTAL Board General Fund	24,801,880	0	24,801,880	4,103,542.39	2,116,055.76	18,582,281.85	25.1%
GRAND TOTAL	24,801,880	0	24,801,880	4,103,542.39	2,116,055.76	18,582,281.85	25.1%

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