

Town of Mansfield

Financial Statements

(For the Period Ending December 31, 2024)

Finance Department
Amanda L. Backhaus, CPA
Director of Finance
February 10, 2025

**Town of Manfield
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December 31, 2024**

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MEMO

To: Mansfield Town Council
CC: Ryan Aylesworth, Town Manager
From: Amanda L. Backhaus, Director of Finance
Date: February 10, 2025
Subject: **Financial Statements dated December 31, 2024**

General Fund Budget Highlights

Revenues

Tax Collections The total collection rate through December 31, 2024 is 67% compared to 64% in the prior year. Real estate collections, which account for approximately 81.8% of the levy, are 67% as compared to 62% for last year.

State Support for Education The Education Cost Sharing (ECS) Grant for FY 2024/25 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. Through December 31, 2024 we have received \$2,965,148. We anticipate receiving over \$11 million in total during FY25.

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. Building permits are at 28% but the Town is expecting additional revenue in the second half of the year.

Miscellaneous Total interest income through December 31, 2024 is \$1,232,142 as compared to \$1,498,674 for the same period last year. The average STIF interest rate for July - December 2024 was 5.10% as compared to 5.36% for the same period last year.

Expenditures

Town Expenditures As of December 31, 2024, General Fund expenditures and encumbrances represent 46.3% of the total operating budget. Finance is monitoring the expenditure lines for the town attorney but is overall very comfortable with current spending levels.

Other Governmental Funds

Day Care Fund

Expenditures exceeded revenues by \$162,407 for the period. Fund balance at July 1, 2024 decreased from \$784,163 to \$621,756 as of December 31, 2024.

Cafeteria Fund

Expenditures exceeded revenues by \$204,850 for the period ending December 31, 2024. The majority of this deficit is due to timing of grant reimbursements. Finance is working with Cafeteria staff to finalize the FY2025 budget.

Recreation Program Fund

Revenues exceeded expenditures by \$16,170 for the period. Fund balance at July 1, 2024 increased from (\$36,973) to (\$20,803) as of December 31, 2024.

Capital Non-Recurring Fund

Expenditures exceeded revenues by \$1,514,199 for the period. Fund balance at July 1, 2024 decreased from \$4,303,797 to \$2,789,598 as of December 31, 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 December 31, 2024 is \$1,374,598.

Town Aid Road Fund

Revenues exceeded expenditures by \$168,467 for the period. Fund balance at July 1, 2024 increased from \$288,155 to \$456,622 as of December 31, 2024. These funds are anticipated to be spent over the winter on snow removal.

Mansfield Downtown Partnership

Revenues exceeded expenditures by \$4,515 for the period. Fund balance at July 1, 2024 increased from \$445,890 to \$450,405 as of December 31, 2024. The annual payment from UCONN was received in January 2025. Delays in this payment were a result in staff turnover and a new billing process at UCONN.

Transit Services Fund

Revenues exceeded expenditures by \$11,625 for the period. Fund balance at July 1, 2024 increased from \$236,944 to \$248,569 as of December 31, 2024. Operations are proceeding according to budget for the Transportation Center and WRTD activity.

Cemetery Fund

Revenues exceeded expenditures by \$3,938 for the period. Fund balance at July 1, 2024 increased from \$259,784 to \$263,722 as of December 31, 2024. The major costs for this fund are mowing and cemetery maintenance.

Enterprise Funds

Solid Waste Fund

Revenues exceeded expenditures by \$231,687 for the period. Fund balance at July 1, 2024 increased from \$992,933 to \$1,224,620 as of December 31, 2024.

Sewer Fund

Expenditures exceeded revenues by \$60,835 for the period. Fund balance at July 1, 2024 decreased from \$12,297,152 to \$12,236,316 as of December 31, 2024.

Internal Service Funds

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

Revenues exceeded expenditures by \$125,061 for the period. Fund balance at July 1, 2024 increased from \$3,982,960 to \$4,108,021 as of December 31, 2024. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of approximately \$2.1 million. Although claims are trending higher in FY25 than the previous year, the fund is currently operating at a surplus.

Worker's Compensation Fund

Expenditures exceeded revenues by \$63,015 for the period. Fund balance decreased from \$238,405 to \$175,390 as of December 31, 2024.

Management Services Fund

Expenditures exceeded revenues by \$2,827 for the period. Fund balance decreased from \$2,175,371 to \$2,172,544 as of December 31, 2024.

Eastern Highlands Health District

Revenues exceeded expenditures by \$76,983 for the period. Fund balance increased from \$551,726 to \$628,709 as of December 31, 2024. This surplus stems from 100% of the annual state grant being received in the second quarter.

Debt Service Fund

Revenues exceeded expenditures by \$424,249 for the period. Fund balance increased from \$1,437,092 to \$1,861,340 as of December 31, 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 December 31, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>	<u>% of Budget</u>
Property Taxes:					
Current year levy	\$ 36,357,817	\$ 36,357,817	\$ 24,413,228	\$ (11,944,589)	67.1%
Prior year levy	250,000	250,000	264,578	14,578	105.8%
Interest and lien fees	195,600	195,600	143,532	(52,068)	73.4%
Motor vehicle supplement	410,000	410,000	448	(409,552)	0.1%
Suspense collections taxes	5,000	5,000	1,537	(3,463)	30.7%
Suspense collections interest	6,000	6,000	2,413	(3,587)	40.2%
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>24,828,274</u>	<u>(12,414,893)</u>	<u>66.7%</u>
Intergovernmental:					
State:					
Board of Education:					
Education assistance	<u>9,795,790</u>	<u>9,795,790</u>	<u>2,965,148</u>	<u>(6,830,642)</u>	<u>30.3%</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	-	100.0%
Library - Connecticut	12,430	12,430		(12,430)	0.0%
Disability exempt reimbursement	1,000	1,000	853	(147)	85.3%
Emergency management performance	12,900	12,900	(36,010)	(48,910)	-279.1%
Veterans' reimbursement	3,030	3,030	3,418	388	112.8%
Judicial Revenue Distribution	3,800	3,800	1,875	(1,925)	49.3%
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>15,203,403</u>	<u>(88,707)</u>	<u>99.4%</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>18,168,551</u>	<u>(6,924,349)</u>	<u>72.4%</u>
Investment income	<u>1,450,000</u>	<u>1,450,000</u>	<u>1,230,730</u>	<u>(219,270)</u>	<u>84.9%</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 December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>	
Charges for Services					
Recording	\$ 40,000	\$ 40,000	\$ 20,546	\$ (19,454)	51.4%
Copies of records	6,870	6,870	5,696	(1,174)	82.9%
Vital statistics	12,000	12,000	5,805	(6,195)	48.4%
Police service	44,700	44,700	5,302	(39,398)	11.9%
Redemption/release fees	2,760	2,760	260	(2,500)	9.4%
Animal adoption fees	410	410	215	(195)	52.4%
Boarding/Quarantine Fees			3,045	3,045	#DIV/0!
Lost and damaged book material	500	500	191	(309)	38.2%
Fines on overdue books	120	120	101	(19)	84.3%
Blueprints	200	200		(200)	0.0%
Zoning regulations	100	100	41	(59)	41.0%
Daycare grounds maintenance	23,495	23,495	11,747	(11,748)	50.0%
Charges for services	4,420	4,420	4,741	321	107.3%
Celeron square bike path maintenance	2,700	2,700		(2,700)	0.0%
Fire safety code fees	50,000	50,000	33,064	(16,936)	66.1%
Misc. licenses and permits	1,400	1,400	1,155	(245)	82.5%
Sports licenses	40	40	46	6	115.0%
Dog licenses	6,000	6,000	6,038	38	100.6%
Conveyance tax	175,000	175,000	113,751	(61,249)	65.0%
Trailer and subdivision permits	150	150		(150)	0.0%
Zoning permits	40,000	40,000	6,150	(33,850)	15.4%
ZBA applications	1,000	1,000	500	(500)	50.0%
IWA permits	3,000	3,000	28,266	25,266	942.2%
Administrative cost - reimbs. Permits	200	200	142	(58)	71.0%
Consulting fee reimbursement	60,000	60,000	(4,700)	(64,700)	-7.8%
Sewer permits	250	250	150	(100)	60.0%
Road permits	1,500	1,500	650	(850)	43.3%
Building permits	750,000	750,000	213,610	(536,390)	28.5%
Housing code permits	210,000	210,000	107,100	(102,900)	51.0%
Housing code penalties	1,000	1,000	200	(800)	20.0%
Landlord registrations	2,500	2,500	725	(1,775)	29.0%
Parking tickets - Town	8,000	8,000	21,891	13,891	273.6%
Landlord registration penalty	100	100	-	(100)	0.0%
Ordinance violation penalty	26,000	26,000	19,110	(6,890)	73.5%
Citation and fines	250	250		(250)	0.0%
Rent	65,000	65,000	33,207	(31,793)	51.1%
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>638,746</u>	<u>(928,919)</u>	<u>40.7%</u>
Other Local Revenues:					
Other	<u>5,350</u>	<u>5,350</u>	<u>23,408</u>	<u>18,058</u>	<u>437.5%</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>44,889,709</u>	<u>\$ (21,019,373)</u>	<u>68.1%</u>

**TOWN OF MANSFIELD
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FY25 - as of December 31, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrance</u>	<u>Variance With Final Budget Positive (Negative)</u>	<u>% Spent</u>
General Government:						
Town Council						
Legislative	\$ 143,210	\$ 143,210	\$ 104,464	18,843	\$ 19,904	86.1%
Town Manager						
Municipal management	318,030	318,030	143,501	-	174,529	45.1%
Personnel management	268,900	268,900	114,372	10,342	144,186	46.4%
Legal:						
Town attorney	81,500	81,500	52,353	69,108	(39,961)	149.0%
Probate	10,950	10,950	10,942	-	8	99.9%
Elections:						
Town clerk	269,910	269,910	123,803	15,750	130,358	51.7%
General elections	151,190	151,190	106,852	190	44,148	70.8%
Community Development						
Building inspection	519,470	519,470	221,619	307	297,544	42.7%
Planning and Development	501,310	501,310	197,100	1,500	302,710	39.6%
Boards and Commissions	7,550	7,550	1,055	-	6,495	14.0%
Finance:						
Administration	566,650	566,650	283,325	-	283,325	50.0%
Revenue collection	223,190	223,190	100,901	573	121,716	45.5%
Property assessment	303,030	303,030	118,048	350	184,632	39.1%
Central copying	74,110	74,110	35,315	447	38,349	48.3%
Information technology	284,500	284,500	142,250	-	142,250	50.0%
Total general government	<u>3,723,500</u>	<u>3,723,500</u>	<u>1,755,899</u>	<u>117,408</u>	<u>1,850,193</u>	<u>50.3%</u>
Public Safety:						
Police protection:						
Police services	1,986,210	1,986,210	114,737	-	1,871,473	5.8%
Animal control	158,310	158,310	69,710	18	88,582	44.0%
Fire protection:						
Fire prevention	216,860	216,860	77,925	14,111	124,824	42.4%
Fire and emergency services	3,389,960	3,389,960	1,513,630	70,926	1,805,404	46.7%
Emergency management:						
	<u>73,890</u>	<u>73,890</u>	<u>36,376</u>	<u>-</u>	<u>37,514</u>	<u>49.2%</u>
Total public safety	<u>5,825,230</u>	<u>5,825,230</u>	<u>1,812,378</u>	<u>85,055</u>	<u>3,927,797</u>	<u>32.6%</u>
Public Works:						
PW Admin/Supervision/Operations	2,382,750	2,382,750	1,170,011	20,483	1,192,257	50.0%
Equipment maintenance	755,740	755,740	296,529	40,916	418,295	44.7%
Engineering	140,660	140,660	41,512	3,275	95,874	31.8%
Facilities	<u>1,259,220</u>	<u>1,259,220</u>	<u>605,564</u>	<u>149,642</u>	<u>504,014</u>	<u>60.0%</u>
Total public works	<u>4,538,370</u>	<u>4,538,370</u>	<u>2,113,615</u>	<u>214,315</u>	<u>2,210,440</u>	<u>51.3%</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 December 31, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrance</u>	<u>Variance With Final Budget Positive (Negative)</u>	
Community Services:						
Health Regulation & Inspection	\$ 156,980	\$ 156,980	\$ 78,491	\$ -	\$ 78,489	\$ 50.0%
Human Services	1,077,330	1,077,330	415,629	809	660,893	38.7%
Library Services	1,065,880	1,065,880	489,801	12,910	563,170	47.2%
Contribution to area agencies	70,000	70,000	47,542	-	22,458	67.9%
Total community services	<u>2,370,190</u>	<u>2,370,190</u>	<u>1,031,463</u>	<u>13,718</u>	<u>1,325,009</u>	<u>44.1%</u>
Townwide Expenditures						
Employee benefits	4,484,914	4,484,914	2,076,905	94,544	2,313,465	48.4%
Insurance (LAP)	275,950	275,950	202,795	50,723	22,432	91.9%
Contingency	260,150	260,150	-	-	260,150	0.0%
Total town-wide expenditures	<u>5,021,014</u>	<u>5,021,014</u>	<u>2,279,699</u>	<u>145,268</u>	<u>2,596,047</u>	<u>48.3%</u>
Total Townwide Expenditures	<u>21,478,304</u>	<u>21,478,304</u>	<u>8,993,054</u>	<u>575,764</u>	<u>11,909,486</u>	<u>44.6%</u>
Education						
Contribution to Region No 19	12,018,088	12,018,088	5,561,400	-	6,456,688	46.3%
Mansfield Board of Education	24,801,880	24,801,880	10,023,196	1,539,111	13,239,572	46.6%
Total Education	<u>36,819,968</u>	<u>36,819,968</u>	<u>15,584,596</u>	<u>1,539,111</u>	<u>19,696,260</u>	<u>46.5%</u>
Total budgetary expenditures	<u>58,298,272</u>	<u>58,298,272</u>	<u>24,577,650</u>	<u>2,114,875</u>	<u>31,605,746</u>	<u>45.8%</u>
Other Financing Uses:						
Town transfers out	<u>7,610,810</u>	<u>7,610,810</u>	<u>3,805,405</u>	<u>-</u>	<u>3,805,405</u>	<u>50.0%</u>
Total other financing uses	<u>7,610,810</u>	<u>7,610,810</u>	<u>3,805,405</u>	<u>-</u>	<u>3,805,405</u>	<u>50.0%</u>
Total	<u>\$ 65,909,082</u>	<u>\$ 65,909,082</u>	<u>28,383,055</u>	<u>2,114,875</u>	<u>\$ 35,411,151</u>	<u>46.3%</u>

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

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ 621,756	\$ 755,074
Accounts Receivable	<u>-</u>	<u>4,571</u>
Total Assets	<u><u>621,756</u></u>	<u><u>759,645</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	-	276
Accrued Payroll	-	-
Deferred Revenue	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>276</u>
Fund Balance	<u>621,756</u>	<u>759,368</u>
Total Liabilities and Fund Balance	<u><u>\$ 621,756</u></u>	<u><u>\$ 759,645</u></u>

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

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
Fees for Services - Parent Fees	\$ 1,030,000	\$ 412,354	40.0%	\$ 409,053
Fees for Services - State Grant	622,356	311,222	50.0%	272,453
State Support - Other	30,000	13,257	44.2%	5,920
School Readiness Grant	53,544	31,500	58.8%	16,361
Subsidies for Services	110,000	86,844	78.9%	44,367
National School Lunch Grant	40,000	15,697	39.2%	14,322
Other	27,000			7,573
Total Revenues	1,912,900	870,875	45.5%	770,049
Expenditures				
Direct Program	1,366,594	698,180	51.1%	621,019
Administrative	198,921	102,010	51.3%	93,437
Energy	52,000	26,000	50.0%	21,000
Food Service Supplies	50,500	22,844	45.2%	19,575
Purchased Property Services	99,503	46,349	46.6%	45,244
Other Purchased Services	82,082	109,370	133.2%	37,477
Insurance	15,000	10,837	72.2%	11,603
Building Supplies	16,000	2,624	16.4%	3,268
Repairs & Maintenance	21,200	9,042	42.7%	14,253
Instructional & Office Supplies	11,100	6,026	54.3%	3,166
Equipment				7,540
Total Expenditures	1,912,900	1,033,282	54.0%	877,581
Excess (Deficiency) of Revenues	-	(162,407)		(107,532)
Fund Balance, July 1	784,163	784,163		866,901
Fund Balance plus Cont. Capital, Dec 31	\$ 784,163	\$ 621,756		\$ 759,368

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

	Budget 2024/25	2025	2024
Revenues			
Sales of Food	\$ In	\$ 262,358	\$ 221,837
Intergovernmental	Process	116,528	161,643
Other		655	155
Total Revenues		379,540	383,635
Expenditures			
Salaries & Benefits		371,410	346,682
Food & Supplies		201,671	125,288
Repairs & Maintenance		-	885
Equipment		10,033	8,424
Contingency		-	-
Total Expenditures		583,115	481,279
Transfers			
Transfers Out - General Fund		1,275	1,275
Excess (Deficiency) of Revenues		(204,850)	(98,919)
Fund Balance, July 1		52,616	307,927
Fund Balance plus Cont. Capital, Dec 30		\$ (152,234)	\$ 209,008

**Town of Mansfield
Parks and Recreation
Balance Sheet
December 31, 2024**

(with comparative totals for December 30, 2023)

	<u>2025</u>		<u>2024</u>
Assets			
Cash and Cash Equivalents	\$ (20,803)	\$	(100,078)
Prepaid Expenditures	-		-
Accounts Receivable	-		577
	<u>(20,803)</u>		<u>577</u>
Total Assets	<u><u>(20,803)</u></u>		<u><u>(99,501)</u></u>
Liabilities and Fund Balance			
Liabilities			
Accrued Payroll	-		-
Accounts Payable	-		290
Due to Other Funds	-		-
Deferred Revenue	-		-
	<u>-</u>		<u>-</u>
Total Liabilities	<u>-</u>		<u>290</u>
Fund Balance	<u>(20,803)</u>		<u>(100,368)</u>
Total Liabilities and Fund Balance	<u><u>\$ (20,803)</u></u>	<u><u>\$</u></u>	<u><u>(100,078)</u></u>

**Town of Mansfield
Parks and Recreation
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2024**
(with comparative totals for December 30, 2023)

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
Membership Fees	\$ 665,990	\$ 327,839	49%	\$ 296,808
Program Fees	957,240	439,292	46%	460,122
Fee Waivers	37,800	7,573	20%	10,484
Daily Admission Fees	40,150	20,705	52%	20,953
Rent - Facilities/Parties	33,240	5,235	16%	12,319
Employee Wellness	8,000	-	0%	-
Rent - E.O. Smith	19,200	8,400	44%	-
Charge for Services	7,000	-	0%	-
Contributions	40,350	9,839	24%	8,651
Sale of Merchandise	3,250	607	19%	608
Sale of Food	2,250	901	40%	1,241
Other	11,000	4,213	38%	4,140
Total Revenues	1,825,470	824,604	45%	815,326
Operating Transfers				
General Fund - Recreation Administrative	423,760	211,880	50%	224,985
General Fund - Community Programs	262,550	131,275	50%	107,840
General Fund - Bicent. Pond	38,000	19,000	50%	19,000
General Fund - Teen Center	36,500	18,250	50%	17,500
Total Operating Transfers	760,810	380,405	50%	369,325
Total Rev & Oper Transfers	2,586,280	1,205,009	47%	1,184,651
Expenditures				
Salaries & Wages	1,518,620	644,659	42%	645,755
Benefits	370,560	165,145	45%	151,412
Professional & Technical	171,330	81,970	48%	67,535
Purchased Property Services	17,670	6,244	35%	4,970
Repairs & Maintenance	40,050	22,093	55%	19,372
Rentals	6,200	4,591	74%	951
Other Purchased Services	286,100	125,767	44%	125,044
Other Supplies	50,090	25,363	51%	13,811
Energy	152,870	76,435	50%	71,650
Building Supplies	17,620	4,438	25%	4,928
Recreation Supplies	32,760	10,576	32%	13,341
Equipment	30,100	21,558	72%	18,708
Total Expenditures	2,693,970	1,188,839	44%	1,137,476
Excess (Deficiency) of Revenues	(107,690)	16,170		47,174
Fund Balance, July 1	(36,973)	(36,973)		(147,542)
Fund Balance, Dec. 31	<u>\$ (144,663)</u>	<u>\$ (20,803)</u>		<u>\$ (100,368)</u>

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

	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 24/25
	Actual	Actual	Actual	Adopted	Projected
Sources:					
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
Total Sources	6,614,245	6,051,638	7,063,883	5,079,151	5,129,151
Uses:					
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	-	-	-
Total Uses	5,633,094	4,585,380	5,522,627	6,352,950	7,022,780
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>
Reserved based on ARPA transfers					915,000
Reserved for P&R ADA per FY25 Budget					<u>500,000</u>
Available Fund Balance, June 30					<u><u>\$ 995,167</u></u>

Capital Projects as of December 31, 2024

General Government

Revenues

Expenses

Account and Description	<u>Adjusted</u>			<u>Adjusted</u>			
	<u>Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
Pool Cars	197,284	197,284	-	197,284	-	197,284	-
Fleet Vehicle	121,431	121,431	-	121,431	-	121,431	-
Financial Control Review	77,500	77,500	-	77,500	-	52,500	25,000
Financial Software/Hardware	813,896	808,896	5,000	813,896	-	729,237	84,659
Software Storage Upgrade for Assessor	37,000	16,650	20,350	37,000	21,587	10,413	5,000
Technology Infrastructure - Schools	2,125,000	2,025,000	100,000	2,125,000	54,752	2,033,416	36,833
Technology Infrastructure - Town Wide	100,000	50,000	50,000	100,000	34,116	67,078	(1,194)
Redesign of Town Website	15,000	15,000	-	15,000	-	13,743	1,257
Furniture & Fixtures	388,226	348,226	40,000	388,226	53,903	295,331	38,992
DEI+B Organizational Assmnt & Mgmt Team Training	25,000	15,000	10,000	25,000	-	10,100	14,900
Strategic Planning	317,241	317,241	-	317,241	-	297,241	20,000
Classification & Compensation Study	103,700	103,700	-	103,700	-	34,830	68,870
Four Corners Sewer/Water Impro	9,830,000	9,830,000	-	9,830,000	-	9,214,261	615,739
Economic Development	42,500	42,500	-	42,500	-	40,625	1,875
Zoning/Subdivision Regulations(Mansfield Tomorrow)	127,400	127,400	-	127,400	23,236	63,452	40,712
Interactive Zoning Map Software	8,250	8,250	-	8,250	-	-	8,250
Design Guidelines Planning & Zoning	35,000	35,000	-	35,000	-	-	35,000
Plan of Conservation & Development 10 year update	152,000	152,000	-	152,000	119,810	-	32,190
Wayfinding Signage Implementation	591,495	291,495	300,000	591,495	-	251,924	339,571
Positioning & Marketing Plan	230,000	180,000	50,000	230,000	13,713	131,923	84,364
Municipal Facilities Optimization Review/Design	200,000	200,000	-	200,000	20,000	55,000	125,000
Municipal Facilities Upgrades-Schematic Design Srvs	100,000	100,000	-	100,000	-	-	100,000
DECD - Municipal Services Campus Master Plan	250,000	-	250,000	250,000	-	-	250,000
Municipal Facilities Community Engagement	32,000	-	32,000	32,000	-	-	32,000
Land Acquisition	65,000	-	65,000	65,000	-	62,655	2,345
Affordable Housing Trust Fund Contribution	75,000	75,000	-	75,000	-	75,000	-
Parking Garage Repairs/Maintenance	632,107	632,107	-	632,107	-	339,767	292,340
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
Total General Government:	16,852,031	15,769,681	1,082,350	16,852,031	341,116	14,097,213	2,413,702

Capital Projects as of December 31, 2024
Public Safety

Revenues

Expenses

Account and Description	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
Administrative Vehicle Replacement	155,892	155,892	-	155,892	-	155,892	-
Aerial Vehicle Training	60,000	-	60,000	60,000	-	-	60,000
Ambulance 607 Compartment Replacement	160,578	160,578	-	160,578	-	160,578	-
Ambulance Stretcher & Load System	50,000	50,000	-	50,000	-	32,013	17,987
CDBG Fire Truck	250,480	250,480	-	250,480	13,631	225,720	11,128
Defibulator Unit	10,000	10,000	-	10,000	-	5,101	4,899
Fire & Emerg Serv Comm Equipment	187,046	167,046	20,000	187,046	6,963	91,828	88,255
Fire Apparatus Replacement Savings Account	150,000	-	150,000	150,000	-	-	150,000
Fire Hydrants	123,500	113,500	10,000	123,500	-	66,681	56,819
Fire Personal Protective Equipment	313,000	273,000	40,000	313,000	28,792	245,975	38,233
Fire Station 207 Shed	7,500	7,500	-	7,500	-	-	7,500
Fire Station Signage	35,000	35,000	-	35,000	-	-	35,000
Fire Tool Mounting	20,000	20,000	-	20,000	5,745	-	14,255
Life Safety Equipment	65,000	65,000	-	65,000	-	31,966	33,034
Light Rescue 107 Replacement	50,000	50,000	-	50,000	-	-	50,000
SQUAD 207 Refurbish	256,027	256,027	-	256,027	9,172	245,583	1,272
Rescue Equipment	169,884	109,884	60,000	169,884	2,580	109,884	57,420
SCBA	80,000	40,000	40,000	80,000	-	-	80,000
Security Improvements	365,000	325,000	40,000	365,000	2,995	148,613	213,392
Thermal Imager Cameras	50,000	50,000	-	50,000	-	-	50,000
Vehicle Exhaust System	28,000	28,000	-	28,000	-	28,150	(150)
Police Speed Enforcement Lasers	-	-	-	-	-	-	-
Police Speed Electric Bikes & Radar Equipment	20,000	-	20,000	20,000	-	-	20,000
Total Public Safety:	2,671,367	2,231,367	440,000	2,671,367	69,877	1,612,445	989,044

Capital Projects as of December 31, 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>
Open Space Purchase	3,614,355	3,544,355	70,000	3,614,355	-	3,474,355	140,000
Open Space - Bonded	1,490,750	932,750	558,000	1,490,750	-	938,851	551,899
Community Center Fitness Equipment	793,830	718,830	75,000	793,830	359	789,345	4,126
Invasive Control	182,940	155,940	27,000	182,940	8,788	70,644	103,508
Lions Memorial Park Upgrades	25,000	25,000	-	25,000	-	4,350	20,650
MCC Aquatics Area Improvements	15,000	15,000	-	15,000	-	17,519	(2,519)
MCC Equipment	45,000	25,000	20,000	45,000	-	27,339	17,661
Park Improvements	653,619	618,619	35,000	653,619	2,400	538,114	113,105
Park Signs	15,000	-	15,000	15,000	-	-	15,000
Pickle Ball Court	10,000	10,000	-	10,000	-	6,389	3,611
Playscapes/Playground Resurfacing	588,670	538,670	50,000	588,670	-	435,994	152,676
UV Pool Water Disinfect System	65,000	65,000	-	65,000	-	-	65,000
Total Community Services:	7,563,164	6,713,164	850,000	7,563,164	11,547	6,366,900	1,184,716

Capital Projects as of December 31, 2024

Facilities Management

Revenues

Expenses

<u>Account and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			
	<u>Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
Maintenance Projects	1,188,689	1,188,689	-	1,188,689	-	1,168,654	20,035
Aerial Lift	45,000	45,000	-	45,000	-	45,000	-
Brick Repairs	33,000	33,000	-	33,000	-	14,000	19,000
Custodial Equipment	79,245	73,245	6,000	79,245	-	62,035	17,210
Equipment Trailer	10,000	-	10,000	10,000	-	-	10,000
Facilities Work Truck	479,817	479,817	-	479,817	-	445,398	34,420
Indoor Air Quality Testing	10,000	10,000	-	10,000	-	4,892	5,108
Tractor Replacement	44,793	44,793	-	44,793	-	44,793	-
Water System Replacement & Repairs	20,000	10,000	10,000	20,000	-	-	20,000
Animal Shelter Building Repairs	155,500	55,500	100,000	155,500	5,240	41,575	108,685
Bus Garage Building Upgrades	332,000	332,000	-	332,000	-	76,471	255,529
Community Center Repairs & Improvements	1,022,433	641,133	381,300	1,022,433	208,020	565,258	249,156
Community Center HVAC Upgrades	52,000	-	52,000	52,000	-	-	52,000
Daycare Building Repairs	465,000	410,000	55,000	465,000	-	361,097	103,903
Daycare HVAC	80,000	80,000	-	80,000	23,301	56,699	-
Depot Campus Building Repairs	21,000	21,000	-	21,000	7,945	14,473	(1,418)
Fire Station Repairs & Improvements	537,746	537,746	-	537,746	1,642	483,121	52,984
Fire Station Decontamination Lockers	100,000	-	100,000	100,000	-	-	100,000
Historical Society Building Restoration	1,853,830	453,846	1,399,984	1,853,830	1,732,215	106,828	14,787
Lenard Hall Repairs & Improvement	10,000	10,000	-	10,000	-	-	10,000
Library Bldg Repairs & Improvements	599,500	541,500	58,000	599,500	-	496,343	103,157
Library Roof Replacement	60,000	60,000	-	60,000	-	-	60,000
Library Auditorium Chairs	15,000	15,000	-	15,000	-	-	15,000
School Building Maintenance	2,155,262	2,163,093	(7,831)	2,155,262	24,186	2,048,650	82,426
School Building Project	50,880,179	48,296,821	2,583,358	50,880,179	323,910	46,941,270	3,614,999
School HVAC/Air Quality Testing	65,000	35,000	30,000	65,000	-	-	65,000
MMS 2023 School Security Grant	1,050,000	254,940	795,060	1,050,000	67,945	82,555	899,500
MMS Bathroom Upgrades	100,000	100,000	-	100,000	-	96,568	3,432
MMS Boiler Replacement	75,000	-	75,000	75,000	-	-	75,000
MMS Generator Replacement	357,988	320,000	37,988	357,988	-	341,621	16,367
MMS HVAC Grant	2,129,960	-	2,129,960	2,129,960	139,040	312	1,990,608
MMS Photovoltaic Panels	572,012	-	572,012	572,012	-	325,275	246,737
MMS Renovations	1,607,171	1,257,171	350,000	1,607,171	53,398	818,792	734,980
MMS Roof Replacement	2,190,000	-	2,190,000	2,190,000	-	1,655,190	534,810
NZTC Building Repairs & Improvements	227,660	227,660	-	227,660	-	107,178	120,482
Park Building Repairs & Improvements	200,200	178,200	22,000	200,200	-	116,360	83,840
Public Works Building Repairs & Improvements	526,500	466,500	60,000	526,500	-	305,776	220,724
Senior Center Bldg Repairs & Improvements	274,943	274,943	-	274,943	478	260,525	13,940
Senior Center ADA Renovations	65,000	65,000	-	65,000	-	-	65,000
Town Hall Bldg Repairs & Improvements	521,000	481,000	40,000	521,000	18,000	362,880	140,120
Roof Repairs/Town Hall Roof Replacement	948,900	913,900	35,000	948,900	35,598	899,341	13,961
Transfer Station Building Repairs	9,000	9,000	-	9,000	-	-	9,000
Total Facilities Management:	70,178,208	59,093,377	11,084,832	70,178,208	2,640,917	57,376,845	10,160,446

Capital Projects as of December 31, 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>
Cemeteries	40,000	40,000	-	40,000	-	32,390	7,610
Coventry Road Culvert	350,000	-	350,000	350,000	66,331	256,108	27,562
Culvert Rehabilitation	400,000	200,000	200,000	400,000	-	-	400,000
Downtown Pedestrian Loop	215,400	105,069	110,331	215,400	33,061	127,901	54,438
Downtown Storrs Enhancements	112,524	112,524	-	112,524	-	40,429	72,094
DPW Building Equipment	7,000	7,000	-	7,000	-	-	7,000
DPW Vehicle Lift	14,000	14,000	-	14,000	-	13,972	28
Drainage Crew Equipment	101,826	101,826	-	101,826	-	99,277	2,549
Eastwood Road Sidewalk	387,600	371,324	16,276	387,600	-	280,682	106,918
Engineering Cad Upgrades	334,500	334,500	-	334,500	-	312,349	22,151
Excavator	130,000	-	130,000	130,000	12,100	117,900	-
Guide Rails	679,145	604,145	75,000	679,145	36,244	607,902	34,999
Hillside Circle Sidewalk	225,000	150,000	75,000	225,000	-	-	225,000
Hillyndale Road Bridge Replacement	612,475	563,357	49,118	612,475	-	560,265	52,210
Hunting Lodge Road Culvert	620,000	620,000	-	620,000	76,156	455,494	88,350
Large Bridge Maintenance	607,825	607,825	-	607,825	-	480,862	126,963
Large Dump Trucks	1,369,173	1,219,173	150,000	1,369,173	-	1,209,117	160,055
Mansfield Center Sidewalk Improvements	175,000	175,000	-	175,000	-	-	175,000
Maple Road - Phase 1	3,077,200	150,000	2,927,200	3,077,200	110,500	22,500	2,944,200
Maple Road - Phase 2	3,109,200	150,000	2,959,200	3,109,200	114,000	19,000	2,976,200
Mowers & Attachments	321,909	121,909	200,000	321,909	-	310,279	11,630
Pavement/Sidewalk Assessment Mgmt	55,500	20,000	35,500	55,500	17,736	16,239	21,526
Replace Street & Sidewalk Lights	15,000	15,000	-	15,000	-	1,296	13,704
Road Resurfacing	15,566,042	13,575,153	1,990,888	15,566,042	336,213	14,758,957	470,871
Safe Routes to Schools - Rte 89	472,909	441,543	31,366	472,909	-	441,543	31,366
Separtist Road Culvert Relining	150,000	150,000	-	150,000	-	-	150,000
Sidewalk/Walkway Equipment	140,000	70,000	70,000	140,000	-	49,039	90,961
Sm Bridges & Culverts	329,084	329,084	-	329,084	-	300,070	29,014
South Eagleville Community Challenge Grant	4,854,595	312,372	4,542,223	4,854,595	-	2,020,304	2,834,291
South Eagleville Pump Station	40,000	40,000	-	40,000	-	-	40,000
Sports Field Painter	45,000	45,000	-	45,000	-	44,950	50
Storrs Road Multi-Use Trail	250,000	250,000	-	250,000	490	-	249,510
Street Signs	65,000	60,000	5,000	65,000	-	59,960	5,040
Surveying Equipment	10,000	10,000	-	10,000	132	10,000	(132)
Swap Shop Building	150,000	150,000	-	150,000	-	-	150,000
Town Walkways/Transp Enhancement	1,328,516	1,178,126	150,390	1,328,516	7,500	910,664	410,352
Trailer	14,000	14,000	-	14,000	-	11,089	2,911
Transfer Station Walls & Covers	200,000	200,000	-	200,000	-	4,410	195,590
Tree Replacement	823,457	723,457	100,000	823,457	5,266	680,633	137,558
Water Truck Replacement	125,000	-	125,000	125,000	-	-	125,000
Total Public Works:	38,228,415	23,935,923	14,292,492	38,228,415	815,728	24,960,116	12,452,571

**Capital Projects as of December 31, 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	16,852,031	15,769,681	1,082,350	16,852,031	341,116	14,097,213	2,413,702
Public Safety	2,671,367	2,231,367	440,000	2,671,367	69,877	1,612,445	989,044
Community Services	7,563,164	6,713,164	850,000	7,563,164	11,547	6,366,900	1,184,716
Facilities Management	70,178,208	59,093,377	11,084,832	70,178,208	2,640,917	57,376,845	10,160,446
Public Works	38,228,415	23,935,923	14,292,492	38,228,415	815,728	24,960,116	12,452,571
Grand Total:	135,493,185	107,743,511	27,749,674	135,493,185	3,879,186	104,413,520	27,200,479

**Town of Mansfield
Town Aid Road Fund
Balance Sheet
December 31, 2024**

(with comparative totals for December 30, 2023)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ 456,622	\$ 297,777
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>456,622</u>	<u>297,777</u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>456,622</u>	<u>297,777</u>
Total Liabilities and Fund Balance	<u>\$ 456,622</u>	<u>\$ 297,777</u>

**Town of Mansfield
Town Aid Road Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2024**
(with comparative totals for December 30, 2023)

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
Revenues				
State Grant	\$ 417,480	\$ 208,763	50%	\$ 208,744
Services (Region 19 Parking Lots)	<u>42,750</u>	<u>21,150</u>	49%	<u>21,150</u>
Total Revenues	<u>460,230</u>	<u>229,913</u>	50%	<u>229,894</u>
Expenditures				
Salaries and Wages	151,000	19,263	13%	1,125
Equipment	-	-	0%	-
Supplies	290,000	42,184	15%	-
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>61,446</u>	11%	<u>151,125</u>
Excess (Deficiency) of Revenues	(105,770)	168,467		78,769
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>\$ 456,622</u>		<u>\$ 297,777</u>

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

	2025	2024
Assets		
Cash & Cash Equivalents	\$ 450,405	496,191
Accounts Receivable	-	-
Total Assets	450,405	496,191
Liabilities		
Accrued Payroll	-	-
Accounts Payable	-	-
Due to Mansfield	-	(13)
Total Liabilities	-	(13)
Fund Balance		
Contributed Capital	51,440	51,440
Unreserved	398,965	444,763
Total Fund Balance	450,405	496,203
Total Liabilities and Fund Balance	\$ 450,405	\$ 496,190

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

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Actual Dec. 31	Percent of Adopted Budget
Revenues												
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	\$ 87,500	50%
Uconn	125,000	125,000	132,000	132,000	150,000	150,000	150,000	160,000	175,000	175,000	-	
Charges for Services	-	-	22,000	22,000	33,000	40,000	40,000	40,000	40,000	50,000	25,000	50%
Donations	19,645	16,673	18,115	16,110	11,910	15,515	16,200	15,305	22,975	20,000	1,280	6%
Total Revenues	269,645	266,673	324,115	302,110	344,910	355,515	# 356,200	# 375,305	412,975	420,000	113,780	28%
Operating Expenditures												
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	82,042	24%
Professional & Technical	21,969	28,845	22,280	21,175	12,480	28,634	41,310	21,495	12,970	17,390	5,915	34%
Office Rental	13,230	13,200	13,464	13,464	13,728	13,728	14,004	14,004	14,676	14,680	7,338	50%
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	8,935	29%
Supplies & Services	1,280	1,277	679	640	573	816	631	753	1,030	2,350	250	11%
Contingency	-	-	-	-	-	-	-	-	-	-	-	
Total Operating Expenditures	261,156	271,719	287,037	281,865	305,962	344,929	# 361,090	# 343,323	354,530	416,960	109,265	26%
Operating Income/(Loss)	8,489	(5,046)	37,078	20,245	38,948	10,586	(4,890)	31,982	58,445	3,040	4,515	
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>\$ 450,405</u>	
Contribution Recap												
	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Actual Dec. 31	
Mansfield	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 175,000	\$ 175,000	\$ 87,500	
UCONN	125,000	125,000	132,000	132,000	150,000	150,000	150,000	160,000	175,000	175,000	-	
Total Contributions	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 264,000</u>	<u>\$ 264,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 320,000</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 87,500</u>	

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

	<u>Intermodal Center 2025</u>	<u>WRTD 2025</u>	<u>Total 2025</u>
Assets			
Cash and Cash Equivalents	\$ 201,119	\$ 47,450	\$ 248,569
Accounts Receivable	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>201,119</u>	<u>47,450</u>	<u>248,569</u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance	<u>201,119</u>	<u>47,450</u>	<u>248,569</u>
Total Liabilities and Fund Balance	<u>\$ 201,119</u>	<u>\$ 47,450</u>	<u>\$ 248,569</u>

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

	Intermodal Center 2025	WRTD 2025	Total 2025
Revenues			
Rental Income	\$ 7,448	\$ -	\$ 7,448
Total Revenues	<u>7,448</u>	<u>-</u>	<u>7,448</u>
Expenditures			
Salaries & Benefits	-	-	-
Professional & Technical Services	-	-	-
Other Purchased Services	-	-	-
Office Supplies	265	-	265
Energy	-	-	-
Other General Expense	600	-	600
WRTD - Dial-A-Ride	-	21,023	21,023
WRTD - Windham Reg Transit District	-	38,220	38,220
WRTD - Pre-Paid Fare	-	281	281
WRTD - Disable Transport	-	10,435	10,435
Total Expenditures	<u>865</u>	<u>69,958</u>	<u>70,823</u>
Operating Transfers			
Transfer In - General Fund	<u>2,500</u>	<u>72,500</u>	<u>75,000</u>
Total Operating Transfers	<u>2,500</u>	<u>72,500</u>	<u>75,000</u>
Excess (Deficiency) of Revenues	9,083	2,542	11,625
Fund Balance, July 1	<u>192,036</u>	<u>44,909</u>	<u>236,944</u>
Fund Balance plus Cont. Capital, Dec. 31	<u>\$ 201,119</u>	<u>\$ 47,450</u>	<u>\$ 248,569</u>

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

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ 58,567	\$ 74,313
Investments	<u>205,156</u>	<u>209,624</u>
Total Assets	<u><u>263,722</u></u>	<u><u>283,937</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance		
Reserve for Perpetual Care	250,000	250,000
Reserve for Non-Expendable Trust	1,200	1,200
Unreserved	<u>12,522</u>	<u>32,737</u>
Total Fund Balance	<u>263,722</u>	<u>283,937</u>
Total Liabilities and Fund Balance	<u><u>\$ 263,722</u></u>	<u><u>\$ 283,937</u></u>

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

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
Revenues				
Dividend/Investment Income	\$ 6,000	\$ 3,901	65%	\$ 3,526
State Grant	-	-		
Unrealized Gain/Loss on Investments	-	(2,733)		(472)
Sale of Plots	<u>4,500</u>	<u>8,000</u>	178%	<u>3,700</u>
Total Revenues	<u>10,500</u>	<u>9,168</u>	87%	<u>6,753</u>
Operating Transfers				
Transfer from General Fund	<u>30,000</u>	<u>15,000</u>	50%	<u>15,000</u>
Total Operating Transfers	<u>30,000</u>	<u>15,000</u>	50%	<u>15,000</u>
Total Rev & Oper Transfers	<u>40,500</u>	<u>24,168</u>	60%	<u>21,753</u>
Expenditures				
Salaries	6,500	5,270	81%	3,382
Cemetery Maintenance	14,000	-	0%	-
Mowing Service	<u>29,000</u>	<u>14,960</u>	52%	<u>16,825</u>
Total Expenditures	<u>49,500</u>	<u>20,230</u>	41%	<u>20,207</u>
Excess (Deficiency) of Revenues	(9,000)	3,938		1,546
Fund Balance, July 1	<u>259,784</u>	<u>259,784</u>		<u>282,391</u>
Fund Balance, Dec. 31	<u>\$ 250,784</u>	<u>\$ 263,722</u>		<u>\$ 283,937</u>

**TOWN OF MANSFIELD
INVESTMENT POOL
AS OF December 31, 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	
<u>BOND FUNDS:</u>							
<u>T. ROWE PRICE</u>							
U.S. TREASURY LONG	84,186.92	90,730.03	82,859.09			6,543.11	8%
<u>VANGUARD INVESTMENTS</u>							
GNMA FUND	119,800.36	125,802.91	122,296.65			6,002.55	5%
TOTAL BOND FUNDS	203,987.28	216,532.94	205,155.74			12,545.66	
TOTAL INVESTMENTS	203,987.28	216,532.94	205,155.74			12,545.66	

**Town of Mansfield
Solid Waste Disposal Fund
Balance Sheet
December 31, 2024**

(with comparative totals for December 30, 2023)

	2025	2024
Current Assets		
Cash and Cash Equivalents	\$ 1,140,153	\$ 1,108,943
Accounts Receivable, net	4,320	3,230
Total Current Assets	1,144,473	1,112,172
Fixed Assets		
Land		
Buildings & Equipment	946,964	936,766
Less: Accumulated Depreciation	(750,456)	(706,714)
Total Fixed Assets	196,508	230,052
Total Assets	1,340,981	1,342,224
Liabilities and Retained Earnings		
Current Liabilities		
Accounts Payable	-	-
Accrued Compensated Absences	12,025	12,025
Deferred Revenue	-	-
Refundable Deposits	2,321	2,321
Accrued Payroll	-	-
Sales Tax Payable	9,615	358
Total Current Liabilities	23,961	14,705
Long-Term Liabilities		
Landfill Postclosure Costs	92,400	100,800
Total Long-Term Liabilities	92,400	100,800
Total Liabilities	116,361	115,505
Retained Earnings	1,224,620	1,226,720
Total Liabilities and Fund Balance	\$ 1,340,981	\$ 1,342,224

**Town of Mansfield
Solid Waste Disposal Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2024**
(with comparative totals for December 30, 2023)

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
Garbage Collection Fees	\$ 1,390,500	\$ 729,541	52%	\$ 696,587
Transfer Station Fees	120,000	72,111	60%	67,905
Sale of Recyclables	5,000	4,979	100%	4,692
Scrap Metals	25,000	17,853	71%	15,209
Other Revenues	46,000	24,512	53%	24,553
Fee Waivers	4,000	1,539	38%	1,211
Total Revenues	1,590,500	850,535	53%	810,156
Expenditures				
Salaries & Benefits	313,170	149,915	48%	141,649
Contract Pickup	793,900	241,915	30%	232,229
Hauler's Tipping Fees	287,000	130,255	45%	124,912
Equipment Parts/Repair	1,500	1,535	102%	393
Mansfield Tipping Fees	67,840	29,456	43%	32,492
Supplies & Services	60,085	26,459	44%	16,410
Recycle Cost	164,000	16,495	10%	14,988
Hazardous Waste	30,800	-	0%	-
Depreciation Expense	45,440	22,154	49%	22,721
Energy	1,500	663	44%	617
Trucking Fee	3,200	-	0%	-
Total Expenditures	1,768,435	618,848	35%	586,411
Net Income (Loss)	(177,935)	231,687		223,745
Retained Earnings, July 1	992,933	992,933		1,002,975
Retained Earnings, Dec. 31	\$ 814,998	\$ 1,224,620		\$ 1,226,720

Town of Mansfield
Sewer Operating Enterprise Fund
Balance Sheet
December 31, 2024
(with comparative totals for December 30, 2023)

	2025	2024
Current Assets		
Cash and Cash Equivalents	\$ (532,250)	\$ (623,012)
Accounts Receivable, net	3,152,306	3,393,024
Total Current Assets	2,620,056	2,770,012
Fixed Assets		
Buildings & Equipment	11,467,995	11,455,228
Less: Accumulated Depreciation	(1,817,883)	(1,770,734)
Total Fixed Assets	9,650,113	9,684,494
Total Assets	12,270,169	12,454,506
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	33,852	-
Total Liabilities	33,852	-
Fund Balance	12,236,316	12,454,506
Total Liabilities and Fund Balance	\$ 12,270,169	\$ 12,454,506

Town of Mansfield
Sewer Operating Enterprise Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2024

(with comparative totals for December 30, 2023)

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
Interest & Lien Fees	\$ 340	\$ 2,436	716%	\$ 1,576
Sewer Charges	805,960	187,697	23%	176,302
Sewer Assessments	197,230	-	0%	-
Total Revenues	1,003,530	190,133	19%	177,878
Expenditures				
Pump Station Maintenance	43,000	16,538	38%	76,261
Sewer Billing	615,000	22,647	4%	
Purchased Services	45,150	7,648	17%	5,140
Debt Service Payment	221,250	110,625	50%	114,375
Windham Plant Upgrade	82,700	11,205	14%	-
Depreciation Expense	45,170	82,306	182%	94,487
Total Expenditures	1,052,270	250,968	24%	290,263
Net Income (Loss)	(48,740)	(60,835)		(112,385)
Retained Earnings, July 1	12,297,152	12,297,152		12,566,891
Retained Earnings, Sept. 30	\$ 12,248,412	\$ 12,236,316		\$ 12,454,506

Town of Mansfield
Health Insurance Fund
Balance Sheet
December 31, 2024
(with comparative totals for December 31, 2023)

	2025	2024
Assets		
Cash and cash equivalents	\$ 4,353,098	\$ 4,148,058
Accounts Receivable	-	-
Due from Other Funds	-	-
Total Assets	4,353,098	4,148,058
Liabilities and Fund Equity		
Liabilities		
Accrued Medical Claims	245,077	185,117
Accrued Payroll	-	0
Accounts Payable	-	0
Total Liabilities	245,077	185,117
Fund Balance		
Fund Balance - Available	4,108,021	3,962,941
Total Fund Balance	4,108,021	3,962,941
Total Liabilities and Fund Balance	\$ 4,353,098	\$ 4,148,058

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

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
Revenues				
Premium Income	\$ 9,749,610	\$ 4,846,185	50%	\$ 2,149,148
Interest Income	100,000	76,142	76%	37,288
Other Income	-	43,374		43,176
	<u>9,849,610</u>	<u>4,965,701</u>	50%	<u>2,229,613</u>
Expenditures				
Medical claims	8,944,290	4,231,997	47%	1,939,104
Administrative expenses	423,270	242,107	57%	95,353
H.S.A Contributions	598,100	179,647	30%	165,712
Employee Wellness Program	27,190	981	4%	524
Payment in lieu of Insurance	182,600	88,504	48%	87,167
Payroll	176,790	67,184	38%	34,427
Medical Supplies	10,000	590	6%	410
Consultants	75,000	29,630	40%	10,998
	<u>10,437,240</u>	<u>4,840,640</u>	46%	<u>2,333,696</u>
Excess (Deficiency) of Revenues	(587,630)	125,061		(104,083)
Fund Balance, July 1	<u>3,982,960</u>	<u>3,982,960</u>		<u>4,067,024</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 3,395,330</u>	<u>\$ 4,108,021</u>		<u>\$ 3,962,941</u>

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

MONTH	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	10 Yr. Average FY '16-'25	5 Yr. Average FY'21-'25
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	758,596	616,594	591,141
NOVEMBER	636,890	593,143	494,144	625,036	747,715	677,537	883,643	646,278	820,536	895,758	702,068	755,142
DECEMBER	591,806	818,113	706,518	552,194	748,345	701,516	753,094	684,752	820,807	727,621	710,477	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
ANNUAL TOTAL	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	4,842,075	6,952,239	6,998,367
MONTHLY AVG	634,798	582,716	604,845	544,364	510,823	539,406	640,224	669,301	663,549	807,013	619,704	663,899
% OF INCREASE	-12.5%	-8.2%	3.8%	-10.0%	-6.2%	5.6%	18.7%	4.5%	-0.9%	21.6%	1.66%	9.9%

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

	<u>2025</u>		<u>2024</u>
Assets			
Cash and Cash Equivalents	\$ 175,390	\$	258,117
Accounts Receivable	<u>-</u>		<u>-</u>
Total Assets	<u><u>175,390</u></u>		<u><u>258,117</u></u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>-</u>		<u>-</u>
Total Liabilities	<u>-</u>		<u>-</u>
Retained Earnings	<u>175,390</u>		<u>258,117</u>
Total Liabilities and Fund Balance	<u><u>\$ 175,390</u></u>	<u><u>\$</u></u>	<u><u>258,117</u></u>

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

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
Revenues				
Premium Income	\$ 446,500	\$ 223,250	50%	\$ 200,500
CIRMA Equity Distribution	<u>-</u>	<u>-</u>		<u>-</u>
Total Revenues	<u>446,500</u>	<u>223,250</u>	50%	<u>200,500</u>
Expenditures				
Workers' Compensation Insurance	<u>465,000</u>	<u>286,265</u>	62%	<u>220,214</u>
Total Expenditures	<u>465,000</u>	<u>286,265</u>	62%	<u>220,214</u>
Net Income (Loss)	(18,500)	(63,015)		(19,714)
Retained Earnings, July 1	<u>238,405</u>	<u>238,405</u>		<u>277,831</u>
Retained Earnings, Dec. 31	<u>\$ 219,905</u>	<u>\$ 175,390</u>		<u>\$ 258,117</u>

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

December 31, 2024

(with comparative totals for December 31, 2023)

	2025	2024
Current Assets		
Cash and Cash Equivalents	\$ 1,029,665	\$ 1,107,779
Due From Region/Town	-	-
Accounts Receivable, net	-	-
Total Current Assets	1,029,665	1,107,779
Fixed Assets		
Land	145,649	145,649
Buildings	226,679	226,679
Office Equipment	2,904,784	2,693,975
Construction in Progress	34,778	227,635
Less: Accumulated Depreciation	(2,169,037)	(2,070,191)
Total Fixed Assets	1,142,854	1,223,747
Total Assets	\$ 2,172,518	\$ 2,331,526
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	-	5,421
Accrued Payroll	-	-
Due to Internal Service Fund	(26)	(25)
Total Liabilities	(26)	5,395
Equity		
Contributed Capital	146,000	146,000
Retained Earnings	2,026,544	2,180,130
Total Equity	2,172,544	2,326,130
Total Liabilities and Fund Balance	\$ 2,172,518	\$ 2,331,526

**Town of Mansfield
Management Services Fund
Statement of Revenues, Expenditures
and Changes in Retained Earnings
December 31, 2024
(with comparative totals for December 31, 2023)**

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
Copier Service Fees	\$ 189,630	\$ 95,808	50.5%	\$ 91,038
Communication Service Fees	208,227	107,131	51.4%	107,552
Energy Service Fees	1,511,160	762,435	50.5%	754,772
Postage Fees	48,200	21,725	45.1%	21,810
Shared Finance Fees	1,120,620	560,311	50.0%	543,892
Shared Info. Technology Fees	790,940	395,321	50.0%	383,963
Rent Telecom Towers	290,000	156,502	54.0%	153,224
Gain or Loss on Sale of Assets	-	-		-
Other	-	3,522		-
Total Revenues	4,158,777	2,102,756		2,056,251
Expenditures				
Salaries & Benefits	1,882,430	817,102	43.4%	785,441
Repairs & Maintenance	29,000	2,655	9.2%	4,282
Professional & Technical	216,504	100,009	46.2%	71,084
System Support	226,030	132,885	58.8%	138,268
Copier Maintenance Fees	181,000	85,206	47.1%	80,348
Communication Equipment	19,000	1,999	10.5%	10,479
Supplies and Software Licensing	22,710	98,904	435.5%	144,819
Equipment	58,319	19,757	33.9%	4,499
Energy	1,539,141	751,275	48.8%	661,431
Postage	38,000	30,401	80.0%	5,629
Miscellaneous	7,400	(39,644)	-535.7%	2,510
Transfer to Capital	48,000	40,000	83.3%	40,000
Sub-Total Expenditures	4,267,534	2,040,550	47.8%	1,948,790
Depreciation	141,730	65,033	45.9%	67,882
Equipment Capitalized	-	-		-
Total Expenditures	4,409,264	2,105,583	47.8%	2,016,672
Net Income (Loss)	(250,487)	(2,827)		39,579
Retained Earnings, July 1	2,175,371	2,175,371		2,286,552
Retained Earnings, Dec 31	\$ 1,924,884	\$ 2,172,544		\$ 2,326,130

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

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ 628,709	\$ 742,354
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>628,709</u>	<u>742,354</u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>3,482</u>
Total Liabilities	<u>-</u>	<u>3,482</u>
Fund Balance	<u>628,709</u>	<u>738,872</u>
Total Liabilities and Fund Balance	<u>\$ 628,709</u>	<u>\$ 742,354</u>

**Eastern Highlands Health District
General Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2024**
(with comparative totals for December 31, 2023)

	Adopted Budget 2024/25	Amended Budget 2024/25	Percent of Adopted Budget		2024
			2025		
Revenues					
Member Town Contributions	\$ 474,660	\$ 474,660	\$ 237,335	50.0%	\$ 231,597
State Grants	207,210	207,210	207,210	100.0%	207,210
Septic Permits	50,000	50,000	24,260	48.5%	27,685
Well Permits	13,000	13,000	7,000	53.8%	7,500
Soil Testing Service	41,000	41,000	19,400	47.3%	20,960
Food Protection Service	85,000	85,000	10,137	11.9%	9,096
B100a Reviews	26,000	26,000	12,410	47.7%	12,390
Septic Plan Reviews	33,500	33,500	18,155	54.2%	16,670
Other Health Services	9,700	9,700	792	8.2%	939
Cosm Insp	6,600	6,600	2,425	36.7%	2,550
Vaccine Adm	-	-	4,283		-
Appropriation of Fund Balance	63,406	63,406	-	0.0%	-
Total Revenues	1,010,076	1,010,076	543,406	53.8%	536,596
Expenditures					
Salaries & Wages	702,470	702,470	306,879	43.7%	287,728
Grant Deductions	(71,369)	(71,369)	(45,384)	63.6%	(46,647)
Benefits	231,780	231,780	113,505	49.0%	78,258
Miscellaneous Benefits	14,210	14,210	3,853	27.1%	3,105
Insurance	15,050	15,050	11,734	78.0%	11,757
Professional & Technical Services	26,720	26,720	17,483	65.4%	17,012
Vehicle Repairs & Maintenance	4,000	4,000	3,495	87.4%	673
Health Reg*Admin Overhead	35,075	35,075	17,538	50.0%	16,945
Other Purchased Services	32,240	32,240	26,846	83.3%	25,743
Other Supplies	12,000	12,000	6,742	56.2%	2,320
Equipment - Minor	4,900	4,900	152	3.1%	2,612
Total Expenditures	1,007,076	1,007,076	462,843	46.0%	399,506
Operating Transfers					
Transfer to CNR Fund	3,000	3,000	3,580	0.0%	-
Total Exp & Oper Trans	1,010,076	1,010,076	466,423	46.2%	399,506
Excess (Deficiency) of Revenues	-	-	76,983		137,090
Fund Balance, July 1	551,726	551,726	551,726		601,782
Fund Balance plus Cont. Capital, Dec.31st	\$ 551,726	\$ 551,726	\$ 628,709		\$ 738,872

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

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ <u>310,527</u>	\$ <u>216,445</u>
Total Assets	<u><u>310,527</u></u>	<u><u>216,445</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>310,527</u>	<u>216,445</u>
Total Liabilities and Fund Balance	<u><u>\$ 310,527</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
December 31, 2024
(with comparative totals for December 31, 2023)**

	2025	2024
Revenues		
General Fund	\$ <u> -</u>	\$ <u> -</u>
Total Revenues	<u> -</u>	<u> -</u>
Operating Transfers		
General Fund	<u> -</u>	<u> -</u>
Total Operating Transfers	<u> -</u>	<u> -</u>
Total Rev & Oper Trans	<u> -</u>	<u> -</u>
Expenditures		
Professional & Technical Services	1,120	-
Vehicles	-	-
Office Equipment	<u> -</u>	<u> -</u>
Total Expenditures	<u> 1,120</u>	<u> -</u>
Excess (Deficiency) of Revenues	(1,120)	-
Fund Balance, July 1	<u> 311,647</u>	<u> 216,445</u>
Fund Balance plus Cont. Capital, Dec.31	<u> 310,527</u>	<u> 216,445</u>

**Town of Mansfield
Debt Service Fund
Balance Sheet
December 31, 2024**
(with comparative totals for December 30, 2023)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ <u>1,861,340</u>	\$ <u>7,337,994</u>
Total Assets	<u><u>1,861,340</u></u>	<u><u>7,337,994</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>4,524,038</u>
Total Liabilities	<u>-</u>	<u>4,524,038</u>
Fund Balance	<u>1,861,340</u>	<u>2,813,956</u>
Total Liabilities and Fund Balance	\$ <u><u>1,861,340</u></u>	\$ <u><u>7,337,994</u></u>

**Town of Mansfield
Debt Service Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2024**
(with comparative totals for December 30, 2023)

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
Operating Transfers				
General Fund	\$ 1,800,000	\$ 900,000	50%	\$ 800,000
Premium Income	-	562	0%	-
Sewer Operating Fund	<u>221,250</u>	<u>110,625</u>	50%	<u>114,375</u>
Total Operating Transfers	<u>2,021,250</u>	<u>1,011,187</u>	50%	<u>914,375</u>
Total Rev & Oper Trans	<u>2,021,250</u>	<u>1,011,187</u>	50%	<u>914,375</u>
Expenditures				
Principal Payments	1,535,000	-	0%	-
Issuance Costs	-	-	0%	1,500
Interest Payments	<u>1,107,975</u>	<u>586,939</u>	53%	<u>590,380</u>
Total Expenditures	<u>2,642,975</u>	<u>586,939</u>	22%	<u>591,880</u>
Excess (Deficiency) of Revenues	(621,725)	424,249		322,495
Fund Balance, July 1	<u>1,437,092</u>	<u>1,437,092</u>		<u>2,491,461</u>
Fund Balance plus Cont. Capital, Dec 31	<u>815,367</u>	<u>\$ 1,861,340</u>		<u>\$ 2,813,956</u>

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

	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Projected	25/26 Projected
Revenues:					
Bond Premium	\$ 541,293	\$ 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
Expenditures:					
Interest - Notes		401,207	179,301		
Principal Retirement - GOB 2011 & 2019	585,000	585,000	1,535,000	1,535,000	1,515,000
Interest - GOB 2011 & 2019	270,525	887,811	1,181,643	1,107,975	1,033,425
Issuance Costs (Notes & Bonds)	90,164	66,584	16,214		
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**

	26/27 Projected	27/28 Projected	28/29 Projected	29/30 Projected	30/31 Projected
Revenues:					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	2,000,000	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
Expenditures:					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	1,365,000	1,365,000	1,470,000	1,470,000	1,470,000
Interest - GOB 2011 & 2019	966,975	906,025	827,575	761,475	695,375
Issuance Costs (Notes & Bonds)					
Total Expenditures	2,331,975	2,271,025	2,297,575	2,231,475	2,165,375
Revenues and Other Financing Sources Over/(Under) Expend	(122,725)	(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**

	31/32 Projected	32/33 Projected	33/34 Projected	34/35 Projected	35/36 Projected
Revenues:					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	1,950,000	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
Expenditures:					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	1,520,000	1,570,000	1,570,000	1,595,000	1,595,000
Interest - GOB 2011 & 2019	636,775	576,175	458,075	454,475	394,375
Issuance Costs (Notes & Bonds)					
Total Expenditures	2,156,775	2,146,175	2,028,075	2,049,475	1,989,375
Revenues and Other Financing Sources Over/(Under) Expend	(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**

	36/37 Projected	37/38 Projected	38/39 Projected
Revenues:			
Bond Premium			
Interest on Unspent Balance			
Total Revenues	-	-	-
Operating Transfers In - General Fund	1,850,000	1,850,000	1,850,000
Operating Transfers In - Board of Education			
Operating Transfers In - Sewer Oper Fund	164,250	159,570	154,870
Total Revenues and Operating Transfers In	2,014,250	2,009,570	2,004,870
Expenditures:			
Interest - Notes			
Principal Retirement - GOB 2011 & 2019	1,620,000	1,620,000	1,620,000
Interest - GOB 2011 & 2019	334,275	272,713	211,150
Issuance Costs (Notes & Bonds)			
Total Expenditures	1,954,275	1,892,713	1,831,150
Revenues and Other Financing Sources Over/(Under) Expend	59,975	116,858	173,720
Fund Balance, July 1	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 December 31, 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	-	1,757,400	-	1,757,400
Balance at June 30, 2024	<u>\$ 27,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,000,000</u>

<u>Description</u>	<u>Original Amount</u>	<u>Payment Date</u>		<u>Bonds</u>	<u>BAN's</u>	<u>Total</u>
		<u>P & I</u>	<u>I</u>			
2011 Town General Oblig. Bond	\$ 1,485,000	3/15	9/15	\$ 199,500	-	\$ 199,500
2011 Town Sewer Purpose Bond	330,000	3/15	9/15	57,500	-	57,500
2011 School General Oblig. Bond	1,025,000	3/15	9/15	163,000	-	163,000
2019 Town General Oblig. Bond	482,000	3/1	9/1	360,000	-	360,000
2019 Town Sewer Purpose Bond	6,000,000	3/1	9/1	4,500,000	-	4,500,000
2019 School General Oblig. Bond	873,000	3/1	9/1	670,000	-	670,000
2022 School General Purpose Obligation 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*	-	5/16	-	-	-	-
	<u>\$ 32,195,000</u>			<u>\$ 27,000,000</u>	<u>\$ -</u>	<u>\$ 27,000,000</u>

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

	Original Amount	Balance 1/0/00
Schools:		
Consists of -		
2011 General Obligation Bonds:		
MMS Heating Conversion	\$ 1,025,000	163,000
2019 General Obligation Bonds:		
MMS Gymnasium Renovation	873,000	670,000
2022 General Obligation Bonds		
Mansfield Elementary School & Middle School Ro	15,000,000	14,400,000
2023 General Obligation Bonds		
Mansfield Elementary School & Middle School Ro	7,000,000	6,650,000
2024 Bond Anticipation Notes		
Mansfield Elementary School & Middle School Ro	-	-
Schools Outstanding Debt	<u>23,898,000</u>	<u>21,883,000</u>
Town:		
Consists of -		
2011 General Obligation Bonds:		
Community Center Air Conditioning	173,620	26,000
Hunting Lodge Road Bikeway	105,250	12,500
Salt Storage Shed	263,130	38,500
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	44,500
Various Equipment Purchases	93,000	-
Facility Improvements	40,000	-
Transportation Facility Improvements	130,000	21,000
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	57,000
2019 General Obligation Bonds:		
Open Space	482,000	360,000
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Design	330,000	57,500
2019 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Project	6,000,000	4,500,000
Town Outstanding Debt	<u>8,297,000</u>	<u>5,117,000</u>
 Total Debt Outstanding	 <u>\$ 32,195,000</u>	 <u>\$ 27,000,000</u>

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

Health Insurance Fund

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 09/30/24
State Treasurer	\$ 3,000,414	5.10%	Various	Various	\$
Total Accrued Interest @ 12/31/24					\$
Interest Received 7/1/24 - 12/31/24					<u>76,142</u>
Total Interest, Health Insurance Fund @ 12/31/24					<u><u>\$ 76,142</u></u>

All Other Funds

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 09/30/24
State Treasurer	\$ 47,538,314	5.10%	Various	Various	\$
Total Accrued Interest @ 12/31/24					\$
Interest Received 7/1/24 - 12/31/24					<u>1,232,142</u>
Total Interest, General Fund @ 12/31/24					<u><u>\$ 1,232,142</u></u>

Town of Mansfield
Memo

DATE January 7th, 2025

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 12/31/2024 comparable to 07/01/2023 to 12/31/2023 and 07/01/2022 to 12/31/2022

	GRAND LIST 2023	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 12/31/2024	% OPEN
RE	26,365,956.26	5,948.39	26,371,904.65	(17,651,078.72)	67%	8,720,825.93	33%
STORRS CENTER RE	3,702,653.16		3,702,653.16	(1,904,417.50)	51%	1,798,235.66	49%
PER	3,424,451.47	(2,569.50)	3,421,881.97	(2,003,552.75)	59%	1,418,329.22	41%
STORRS CENTER PP	99,865.87	(569.50)	99,296.37	(59,455.68)	60%	39,840.69	40%
MV	3,231,721.86	(80,617.30)	3,151,104.56	(2,855,588.69)	91%	295,515.87	9%
DUE	36,824,648.62	(77,807.91)	36,746,840.71	(24,474,093.34)	67%	12,272,747.37	33%
MVS						-	
TOTAL	36,824,648.62	(77,807.91)	36,746,840.71	(24,474,093.34)	67%	12,272,747.37	33.4%
PRIOR YEARS COLLECTION July 1, 2023 to June 30 2024							
Suspense Collections		1,537.36		Suspense Interest Less Fees	2,413.41		
Prior Years Taxes		263,006.73		Interest and Lien Fees	143,532.17		
		<u>264,544.09</u>			<u>145,945.58</u>		

	GRAND LIST 2022	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 12/31/2023	% OPEN
RE	26,984,359.07	8,804.93	26,993,164.00	(16,608,284.32)	62%	10,384,879.68	38%
STORRS CENTER RE	3,794,578.07		3,794,578.07	(2,319,704.58)	61%	1,474,873.49	39%
PER	3,018,650.10	(14,985.58)	3,003,664.52	(1,849,641.95)	62%	1,154,022.57	38%
STORRS CENTER PP	105,760.83	(2,793.30)	102,967.53	(59,598.77)	58%	43,368.76	42%
MV	3,501,917.18	(64,713.51)	3,437,203.67	(3,130,475.24)	91%	306,728.43	9%
DUE	37,405,265.25	(73,687.46)	37,331,577.79	(23,967,704.86)	64%	13,363,872.93	36%
MVS						-	
TOTAL	37,405,265.25	(73,687.46)	37,331,577.79	(23,967,704.86)	64%	13,363,872.93	35.8%
PRIOR YEARS COLLECTION July 1, 2022 to June 30 2023							
Suspense Collections		2,695.71		Suspense Interest Less Fees	5,200.75		
Prior Years Taxes		221,505.51		Interest and Lien Fees	113,004.53		
		<u>224,201.22</u>			<u>118,205.28</u>		

	GRAND LIST 2021	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 12/31/2022	% OPEN
RE	26,118,252.80	(31,586.50)	26,086,666.30	(16,328,119.64)	63%	9,758,546.66	37%
STORRS CENTER RE	3,608,277.60		3,608,277.60	(2,244,635.62)	62%	1,363,641.98	38%
PER	2,987,304.46	(14,200.82)	2,973,103.64	(1,745,566.54)	59%	1,227,537.10	41%
STORRS CENTER PP	106,600.38	(1,731.06)	104,869.32	(56,631.85)	54%	48,237.47	46%
MV	3,231,690.62	(76,300.01)	3,155,390.61	(2,907,270.43)	92%	248,120.18	8%
DUE	36,052,125.86	(123,818.39)	35,928,307.47	(23,282,224.08)	65%	12,646,083.39	35%
MVS						-	
TOTAL	36,052,125.86	(123,818.39)	35,928,307.47	(23,282,224.08)	65%	12,646,083.39	35.2%
PRIOR YEARS COLLECTION July 1, 2021 to June 30 2022							
Suspense Collections		1,783.15		Suspense Interest Less Fees	1,791.28		
Prior Years Taxes		138,105.84		Interest and Lien Fees	93,999.88		
		<u>139,888.99</u>			<u>95,791.16</u>		

Notes: Tax collections are slightly up from 2022 and 2023 at this time, showing a difference of about 2%. There were a few banks

270 Fund Analysis				
12/31/2024				
	Balance			Balance
Activity	7/1/2024	Revenues	Expenditures	12/31/2024
Animal Shelter Donations	887.62	-	-	887.62
Neuter Assist/Education Fund	1,431.21	190.00	(200.00)	1,421.21
CAS Foundation-Endowment/Flanagan Grant	140.00	-	-	140.00
Chef Ann Foundation	5,000.00	-	(2,916.98)	2,083.02
CT Writing Project	464.98	-	-	464.98
Dorothy C. Goodwin Program	554.90	-	-	554.90
Enriching Student Achievement	74,359.00	-	(525.00)	73,834.00
Goodwin Donations	995.27	-	-	995.27
Goodwin Greenhouse Fund	205.12	-	-	205.12
Mary Turcotte Fund	855.00	-	(807.00)	48.00
MMS Summer School Program	4,456.79	-	-	4,456.79
Mohegan Tribe Challenge	360.12	-	(84.70)	275.42
Mohegan Tribe Grant MMS	1,670.25	-	(2,377.79)	(707.54)
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	7,500.00	(3,473.98)	9,134.46
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	4,973.44	(99,354.48)	705,041.79
Permitting/Enforcement Software	89,492.21	9,927.00	-	99,419.21
Mary Jane Newman Fund	426.61	-	-	426.61
Downtown Partnership	9,317.29	-	(723.53)	8,593.76
Mansfield Bike Tour	11,434.54	20.00	(60.58)	11,393.96
MDP - Festival on the Green	21,664.09	14,375.00	(12,959.61)	23,079.48
Nature's Medicine	21,764.16	-	-	21,764.16
Paterson Square Events	156.61	20.00	-	176.61
Special Events - Private Duty	8,545.53	2,340.00	(2,386.29)	8,499.24
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	25,000.00	(126,145.26)	134,236.14
Ambulance Services	7,015.41	414,349.43	(72,081.43)	349,283.41
FM Global Fire Prevention Grant	24.81	-	-	24.81
Mansfield Fire Donations	11,842.92	1,430.00	-	13,272.92
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)	5,000.00	-	3,617.26
Elderly Disabled Responsive Transp	1,789.30	11,936.00	(6,347.71)	7,377.59
General Services - Special Needs	49,439.22	14,528.53	(20,074.74)	43,893.01

270 Fund Analysis				
12/31/2024				
	Balance			Balance
Activity	7/1/2024	Revenues	Expenditures	12/31/2024
JRB-CYA Grant 23-24	545.00	-	-	545.00
JRB-CYA Grant 24-25	-	375.00	-	375.00
Local Prevention Coun	-	5,342.00	-	5,342.00
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	(2,820.82)	(420.00)
Ossen Foundation Farm Grant	22.85	-	-	22.85
OthOper-CLICK Grant	(57.50)	-	-	(57.50)
Senior Center Café & Library	1,551.32	4,775.77	(4,391.76)	1,935.33
Senior Newsletter	728.53	516.00	(110.74)	1,133.79
Senior Programs	19,202.25	42,406.40	(24,065.15)	37,543.50
Youth Services Prog-MASP/SERAC Donation	5,826.58	363.00	(338.00)	5,851.58
Friends of Library	29,362.47	-	(13,144.26)	16,218.21
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	1,750.00	(634.04)	10,257.63
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	100.00	-	8,364.12
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	12,140.02	(5,028.58)	9,123.57
Police Donations	100.00	-	-	100.00
Recycle CT Foundation Grant	6.19	-	-	6.19
Election Grants	8,994.11	3,539.94	(12,534.05)	-
Historic Document Preservation	20,497.98	9,706.00	(5,614.97)	24,589.01
Land Protection Program	15,597.26	1,646.00	-	17,243.26
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
	1,852,118.43	619,491.65	(431,322.41)	2,040,287.67

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

	July 1, Beg. Balance	Revenues	Usage	June 30, Ending Bal.	Net Actual (Usage)/Incr.
FY 2024/25	\$ 798,293	\$ 67,662	\$(253,500)	\$ 612,455	\$(185,838)
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	\$ 73,686
Transportation Costs	135,271	87,642	102,837	114,940	59,090
Instruction	1,727,780	1,859,280	1,863,591	1,972,480	857,009
Management	322,701	357,527	373,498	379,550	202,768
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>1,192,553</u>
Offsetting revenue from Special Education Reserve	-	-	(100,000)	(246,500)	(123,250)
Net Budgeted Expenditures	<u>\$ 2,550,344</u>	<u>\$ 2,620,399</u>	<u>\$ 2,531,353</u>	<u>\$ 2,446,470</u>	<u>\$ 1,069,303</u>

Special Education Reserve Summary

	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Estimated 2024/25
Gross Revenues:					
State Agency & Excess Cost Grant	\$ 83,978	\$ 72,552	\$ 68,525	\$ 70,000	\$ 54,684
Medicaid Reimbursement	25,918	55,017	58,679	50,000	12,978
Tuition Income	3,622	-	-	-	-
Total Revenues	<u>113,518</u>	<u>127,569</u>	<u>127,204</u>	<u>120,000</u>	<u>67,662</u>
Gross Expenditures:					
Outplacement Tuition	\$ -	\$ -	\$ 100,000	\$ 246,500	\$ 246,500
CompiuClaim Billing	5,675	6,027	4,360	7,000	7,000
Total Expenditures	<u>5,675</u>	<u>6,027</u>	<u>104,360</u>	<u>253,500</u>	<u>253,500</u>
Actual Net Income/(Cost)	<u>\$ 107,843</u>	<u>\$ 121,542</u>	<u>\$ 22,844</u>	<u>\$ (133,500)</u>	<u>\$ (185,838)</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>\$ 664,793</u>	<u>\$ 612,455</u>

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2025 06						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
1005 Town General Fund						
4101 Legislative						
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%
4123 Accounting & Disbursements						
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	-3,291,730.00	.00	100.0%
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	-1,232,141.94	-217,858.06	85.0%
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	1,411.50	-1,411.50	100.0%
48890 Other	-2,500	0	-2,500	-21,747.58	19,247.58	869.9%
TOTAL Accounting & Disbursements	-16,739,250	0	-16,739,250	-16,485,745.05	-253,504.95	98.5%
4125 Animal Control						
44222 Redemption/Release Fees	-2,760	0	-2,760	-260.00	-2,500.00	9.4%
44223 Boarding/Quarantine Fees	0	0	0	-3,045.00	3,045.00	100.0%
44525 Animal Adoption Fees	-410	0	-410	-215.00	-195.00	52.4%
TOTAL Animal Control	-3,170	0	-3,170	-3,520.00	350.00	111.0%
4131 Property Assessment						
43369 Veterans Reimb	-3,030	0	-3,030	-3,418.24	388.24	112.8%
44106 Copies of Records	-40	0	-40	.00	-40.00	.0%
TOTAL Property Assessment	-3,070	0	-3,070	-3,418.24	348.24	111.3%
4135 Revenue Collections						

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2025 06

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
41901 Current Year Levy	-36,357,817	0	-36,357,817	-24,413,228.28	-11,944,588.72	67.1%
41902 Prior Year Levy	-250,000	0	-250,000	-264,577.80	14,577.80	105.8%
41903 Interest & Lien Fees	-195,600	0	-195,600	-143,532.17	-52,067.83	73.4%
41904 Motor Vehicle Supplement	-410,000	0	-410,000	-447.58	-409,552.42	.1%
41905 Susp. Coll. Taxes - Trnsc.	-5,000	0	-5,000	-1,537.38	-3,462.62	30.7%
41906 Susp. Coll. Int. - Trnsc.	-6,000	0	-6,000	-2,413.41	-3,586.59	40.2%
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	-852.89	-147.11	85.3%
43394 Judicial Revenue Distribution	-3,800	0	-3,800	-1,875.00	-1,925.00	49.3%
44106 Copies of Records	-80	0	-80	-5.00	-75.00	6.3%
TOTAL Revenue Collections	-37,253,047	0	-37,253,047	-24,831,007.01	-12,422,039.99	66.7%
4143 Information Technology						
49928 School Cafeteria	-2,550	0	-2,550	-1,275.00	-1,275.00	50.0%
TOTAL Information Technology	-2,550	0	-2,550	-1,275.00	-1,275.00	50.0%
4147 Town Clerk						
41204 Conveyance Tax	-175,000	0	-175,000	-113,751.16	-61,248.84	65.0%
42241 Sport Licenses	-40	0	-40	-46.00	6.00	115.0%
42261 Dog Licenses	-6,000	0	-6,000	-6,038.25	38.25	100.6%
42271 Misc Licenses & Permits	-1,200	0	-1,200	-1,030.00	-170.00	85.8%
44102 Recording	-40,000	0	-40,000	-20,546.00	-19,454.00	51.4%
44106 Copies of Records	-6,500	0	-6,500	-5,640.02	-859.98	86.8%
44501 Vital Statistics	-12,000	0	-12,000	-5,805.00	-6,195.00	48.4%
TOTAL Town Clerk	-240,740	0	-240,740	-152,856.43	-87,883.57	63.5%
4153 Planning & Development						
42210 Subdivision Permits	-150	0	-150	.00	-150.00	.0%
42211 Zoning/Special Permits	-40,000	0	-40,000	-6,150.00	-33,850.00	15.4%
42212 ZBA Applications	-1,000	0	-1,000	-500.00	-500.00	50.0%

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2025 06

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
42214 IWA Permits	-3,000	0	-3,000	-28,265.95	25,265.95	942.2%
42231 Adm Cost Reimb-Permits	-200	0	-200	-142.00	-58.00	71.0%
44103 Zoning Regulations	-100	0	-100	-41.00	-59.00	41.0%
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	-30,398.95	-74,301.05	29.0%

4201 Police Services

43354 Circuit Court - State Tickets	-500	0	-500	.00	-500.00	.0%
44201 Police Service	-44,200	0	-44,200	-5,302.26	-38,897.74	12.0%
45705 Town Prk Fines-Storrs Center	-8,000	0	-8,000	-21,890.68	13,890.68	273.6%
45713 Nuisance Ordinance	-1,000	0	-1,000	-8,750.00	7,750.00	875.0%
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	-35,942.94	-19,757.06	64.5%

4207 Emergency Management

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%

4213 Building Inspection

42201 Building Permits	-750,000	0	-750,000	-213,610.46	-536,389.54	28.5%
42232 Housing Code Permits	-210,000	0	-210,000	-107,100.00	-102,900.00	51.0%
42233 Housing Code Penalties	-1,000	0	-1,000	-200.00	-800.00	20.0%
42234 Landlord Registrations	-2,500	0	-2,500	-725.00	-1,775.00	29.0%
44044 Parking Plan Review Fee	-300	0	-300	-385.00	85.00	128.3%
44106 Copies of Records	-250	0	-250	-50.50	-199.50	20.2%
45711 Landlord Registration Penalty	-100	0	-100	.00	-100.00	.0%
45715 Ordinance Violation Penalty	-23,000	0	-23,000	-10,360.00	-12,640.00	45.0%
TOTAL Building Inspection	-987,150	0	-987,150	-332,430.96	-654,719.04	33.7%

4219 Fire Prevention

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2025 06							
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL	
42271 Misc Licenses & Permits	-200	0	-200	-125.00	-75.00	62.5%	
44099 Fire Safety Code Fees	-50,000	0	-50,000	-33,064.25	-16,935.75	66.1%	
TOTAL Fire Prevention	-50,200	0	-50,200	-33,189.25	-17,010.75	66.1%	
4302 Pw Admin/Super/Operations							
42223 Sewer Permits	-250	0	-250	-150.00	-100.00	60.0%	
42224 Road Permits	-1,500	0	-1,500	-650.00	-850.00	43.3%	
43350 State Support - Town	-200	0	-200	.00	-200.00	.0%	
44050 Blue Prints	-200	0	-200	.00	-200.00	.0%	
44071 Day Care Grounds Maintenance	-23,495	0	-23,495	-11,747.00	-11,748.00	50.0%	
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	-12,547.00	-15,798.00	44.3%	
4313 Equipment Maintenance							
44010 Charge For Services	-3,500	0	-3,500	-3,494.76	-5.24	99.9%	
TOTAL Equipment Maintenance	-3,500	0	-3,500	-3,494.76	-5.24	99.9%	
4340 Facilities Management							
48825 Rent - R19 Maintenance	-65,000	0	-65,000	.00	-65,000.00	.0%	
48828 Rent - E.O. Smith/Depot Campu	0	0	0	-33,207.00	33,207.00	100.0%	
TOTAL Facilities Management	-65,000	0	-65,000	-33,207.00	-31,793.00	51.1%	
4501 Library Services							
43357 Library - Connecticut/ill	-12,430	0	-12,430	.00	-12,430.00	.0%	
44010 Charge For Services	-700	0	-700	-1,246.34	546.34	178.0%	
44051 Notary Fees	-220	0	-220	.00	-220.00	.0%	
45103 Fines On Overdue Books	-120	0	-120	-101.19	-18.81	84.3%	
45104 Lost & Damaged Books/Material	-500	0	-500	-190.91	-309.09	38.2%	
TOTAL Library Services	-13,970	0	-13,970	-1,538.44	-12,431.56	11.0%	

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2025 06

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
4700 Education						
43301 Education Assistance	-9,795,790	0	-9,795,790	-2,965,148.00	-6,830,642.00	30.3%
TOTAL Education	-9,795,790	0	-9,795,790	-2,965,148.00	-6,830,642.00	30.3%
TOTAL Town General Fund	-65,909,082	0	-65,909,082	-44,889,709.23	-21,019,372.77	68.1%
TOTAL REVENUES	-65,909,082	0	-65,909,082	-44,889,709.23	-21,019,372.77	
GRAND TOTAL	-65,909,082	0	-65,909,082	-44,889,709.23	-21,019,372.77	68.1%

TOWN OF MANSFIELD
EXPENDITURE SUMMARY BY ACTIVITY

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
FOR 2025 06							
1005 Town General Fund							
4101 Legislative	143,210	0	143,210	104,463.69	18,842.54	19,903.77	86.1%
4115 Municipal Management	318,030	0	318,030	143,500.51	.00	174,529.49	45.1%
4117 Finance Administration	566,650	0	566,650	283,325.00	.00	283,325.00	50.0%
4125 Animal Control	158,310	0	158,310	69,709.54	18.00	88,582.46	44.0%
4130 Central Services	74,110	0	74,110	35,314.84	446.56	38,348.60	48.3%
4131 Property Assessment	303,030	0	303,030	118,047.77	350.00	184,632.23	39.1%
4135 Revenue Collections	223,190	0	223,190	100,900.94	572.95	121,716.11	45.5%
4139 Town Attorney	81,500	0	81,500	52,352.76	69,107.89	-39,960.65	149.0%
4141 Municipal Mgmt/Human Resources	268,900	0	268,900	114,372.29	10,341.74	144,185.97	46.4%
4142 Employee Benefits	4,484,914	0	4,484,914	2,076,904.76	94,544.37	2,313,464.87	48.4%
4143 Information Technology	284,500	0	284,500	142,250.00	.00	142,250.00	50.0%
4147 Town Clerk	269,910	0	269,910	123,802.80	15,749.51	130,357.69	51.7%
4153 Planning & Development	501,310	0	501,310	197,099.55	1,500.00	302,710.45	39.6%
4157 Insurance	275,950	0	275,950	202,794.65	50,723.35	22,432.00	91.9%
4161 Probate	10,950	0	10,950	10,942.34	.00	7.66	99.9%
4168 Boards and Commissions	7,550	0	7,550	1,055.30	.00	6,494.70	14.0%
4197 General Elections	151,190	0	151,190	106,852.14	189.50	44,148.36	70.8%
4201 Police Services	1,986,210	0	1,986,210	114,736.99	.00	1,871,473.01	5.8%
4203 Fire & Emergency Services	3,389,960	0	3,389,960	1,513,630.03	70,926.04	1,805,403.93	46.7%
4207 Emergency Management	73,890	0	73,890	36,376.27	.00	37,513.73	49.2%
4213 Building Inspection	519,470	0	519,470	221,619.14	306.98	297,543.88	42.7%
4219 Fire Prevention	216,860	0	216,860	77,925.46	14,110.82	124,823.72	42.4%
4302 PW Admin/Super/Operations	2,382,750	0	2,382,750	1,170,010.85	20,482.68	1,192,256.47	50.0%
4305 Engineering	140,660	0	140,660	41,511.54	3,274.68	95,873.78	31.8%
4313 Equipment Maintenance	755,740	0	755,740	296,528.74	40,915.91	418,295.35	44.7%
4340 Facilities Management	1,259,220	0	1,259,220	605,563.56	149,641.98	504,014.46	60.0%
4401 Health Regulation & Inspection	156,980	0	156,980	78,491.14	.00	78,488.86	50.0%
4427 Human Services	1,077,330	0	1,077,330	415,628.57	808.71	660,892.72	38.7%
4428 Grants to Area Agencies	70,000	0	70,000	47,542.24	.00	22,457.76	67.9%
4501 Library Services	1,065,880	0	1,065,880	489,800.72	12,909.58	563,169.70	47.2%
9800 Contingency	260,150	0	260,150	.00	.00	260,150.00	.0%
9925 Other Financing Uses	7,610,810	0	7,610,810	3,805,405.00	.00	3,805,405.00	50.0%
TOTAL Town General Fund	29,089,114	0	29,089,114	12,798,459.13	575,763.79	15,714,891.08	46.0%
GRAND TOTAL	29,089,114	0	29,089,114	12,798,459.13	575,763.79	15,714,891.08	46.0%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2025 06

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1010 Board General Fund							
611010 General Instruction	5,166,380	3,114,210	8,280,590	2,650,793.63	.00	5,629,796.37	32.0%
611020 English	21,960	15,000	36,960	27,366.96	4,988.91	4,604.13	87.5%
611040 World Languages	25,760	-17,650	8,110	4,848.95	.00	3,261.05	59.8%
611050 Health & Safety	6,750	-1,850	4,900	510.94	.00	4,389.06	10.4%
611060 Physical Education	10,520	4,000	14,520	4,895.81	551.46	9,072.73	37.5%
611070 Art	11,810	2,500	14,310	718.64	.00	13,591.36	5.0%
611080 Mathematics	16,190	3,600	19,790	11,217.11	803.64	7,769.25	60.7%
611090 Music	3,430,410	-3,404,860	25,550	8,689.55	3,441.15	13,419.30	47.5%
611100 Science	19,380	12,100	31,480	12,653.82	1,802.68	17,023.50	45.9%
611110 Social Studies	25,690	-13,600	12,090	4,702.48	.00	7,387.52	38.9%
611150 Information Technology	146,990	0	146,990	110,728.29	6,119.19	30,142.52	79.5%
611220 Life & Consumer Science	6,330	4,400	10,730	4,859.00	584.64	5,286.36	50.7%
611230 Technology Education	22,150	-3,400	18,750	6,827.19	2,032.75	9,890.06	47.3%
611300 English Learners	1,029,060	-964,510	64,550	19,697.85	325.19	44,526.96	31.0%
612010 Special Ed Instruction	957,970	964,510	1,922,480	709,392.80	112.87	1,212,974.33	36.9%
612020 Enrichment	213,960	206,920	420,880	128,246.71	678.60	291,954.69	30.6%
612040 Pre-Kindergarten	371,600	78,630	450,230	170,529.36	.00	279,700.64	37.9%
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	130,313.14	.00	231,616.86	36.0%
614000 Summer Learning Experience	11,590	0	11,590	69,516.78	2,232.90	-60,159.68	619.1%
616000 Tuition Payments	104,500	0	104,500	18,628.14	226,311.50	-140,439.64	234.4%
619000 Central Services	91,800	0	91,800	63,636.48	7,533.27	20,630.25	77.5%
621020 School Counseling	230,520	0	230,520	80,134.95	1,077.84	149,307.21	35.2%
621030 Health Services	215,410	0	215,410	87,113.51	393.17	127,903.32	40.6%
621040 Outside Eval/Contracted Serv	195,500	0	195,500	68,422.19	107,971.15	19,106.66	90.2%
621050 Speech & Language	364,060	0	364,060	125,892.69	19.99	238,147.32	34.6%
621080 Psychological Services	384,820	0	384,820	116,580.17	489.95	267,749.88	30.4%
622010 Curriculum Development	219,205	0	219,205	137,001.20	36,767.50	45,436.30	79.3%
622020 Professional Development	0	0	0	200.00	.00	-200.00	100.0%
623020 Media Services	366,605	0	366,605	118,927.61	10,377.33	237,300.06	35.3%
623100 Library	0	0	0	7,590.21	.00	-7,590.21	100.0%
624010 Board of Education	209,800	0	209,800	70,395.23	15,189.26	124,215.51	40.8%
624020 Superintendent's Office	540,300	0	540,300	298,105.44	811.74	241,382.82	55.3%
624040 Special Education Admin	379,550	0	379,550	174,628.72	.00	204,921.28	46.0%
625200 Principals' Office Services	1,324,660	0	1,324,660	620,016.72	3,031.16	701,612.12	47.0%
625230 Field Studies	23,000	0	23,000	2,989.00	3,129.91	16,881.09	26.6%
626010 Business Management	735,350	0	735,350	375,770.20	58,095.80	301,484.00	59.0%
627100 Plant Operations - Building	1,430,400	0	1,430,400	686,270.34	85,379.54	658,750.12	53.9%
628010 Regular Transportation	1,209,820	0	1,209,820	567,159.10	808,295.36	-165,634.46	113.7%
628020 Spec Ed Transportation	114,940	0	114,940	59,089.50	125,069.00	-69,218.50	160.2%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2025 06

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
634300 After School Program	43,830	0	43,830	10,638.90	225.00	32,966.10	24.8%
634400 Athletic Program	51,290	0	51,290	17,371.86	321.00	33,597.14	34.5%
680000 Employee Benefits	4,678,990	0	4,678,990	2,222,332.33	24,947.95	2,431,709.72	48.0%
TOTAL Board General Fund	24,801,880	0	24,801,880	10,023,196.31	1,539,111.40	13,239,572.29	46.6%
GRAND TOTAL	24,801,880	0	24,801,880	10,023,196.31	1,539,111.40	13,239,572.29	46.6%