

Town of Mansfield

Financial Statements

(For the Period Ending March 31, 2025)

Finance Department
Amanda L. Backhaus, CPA
Director of Finance
May 12, 2025

**Town of Manfield
Table of Contents
March 31, 2025**

Memo/Letter of Transmittal	1
Schedule of Revenues and Other Financing Sources – Budget and Actual.....	4
Day Care Fund	8
Cafeteria Fund.....	10
Parks and Recreation Fund	12
CNR Roll Forward	14
Capital Projects – Revenue & Expenditure Summary	15
Town Aid Road Fund.....	21
Downtown Partnership.....	23
Transit Services Fund	25
Cemetery Fund.....	27
Investment Pool	29
Solid Waste Disposal Fund	30
Sewer Operating Enterprise Fund	32
Health Insurance Fund.....	34
Workers’ Compensation Fund	37
Management Services Fund	39
Eastern Highlands Health District	41
Debt Service Fund	45
Changes in Debt Outstanding – Schools & Towns	51
Detail of Debt Outstanding – Schools & Towns	52
Summary of Short Term Investments	53
Tax Collections	54
Other Operating Fund Analysis	55
Special Education Recap.....	57
Town of Mansfield YTD Revenue Summary by Source	58
Town of Mansfield Expenditure Summary by Activity.....	63
Mansfield Board of Education Expenditure Summary by Program	64

MEMO

To: Mansfield Town Council
CC: Ryan Aylesworth, Town Manager
From: Amanda L. Backhaus, Director of Finance
Date: May 12, 2025
Subject: **Financial Statements dated March 31, 2025**

General Fund Budget Highlights

Revenues

Tax Collections The total collection rate through March 31, 2025 is 98.7% compared to 99.1% in the prior year. Real estate collections, which account for approximately 81.8% of the levy, are 98% as compared to 99% 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 March 31, 2025 we have received \$5,930,296. 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 is in line with historical expectations and adopted budget. Building permits are at 33.5% but the Town is expecting Hub Site B to make a payment by end of year.

Miscellaneous Total interest income through March 31, 2025 is \$1,710,102 as compared to \$2,314,132 for the same period last year. The average STIF interest rate for July - March 2025 was 4.88% as compared to 5.39% for the same period last year.

Expenditures

Town Expenditures As of March 31, 2025, General Fund expenditures and encumbrances represent 73.3% 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 \$47,987 for the period. Fund balance at July 1, 2024 decreased from \$784,163 to \$736,176 as of March 31, 2025.

Cafeteria Fund

It is anticipated that expenditures will exceed revenues by \$133,307 for the current fiscal year. The main driver of this deficit is increased personnel costs, increased price of food and student lunch debt. The Food Services Director is currently reviewing operations to determine cost savings efforts moving forward.

Recreation Program Fund

Expenditures exceeded revenues by \$43,289 for the period. Fund balance at July 1, 2024 increased from (\$36,973) to (\$80,262) as of March 31, 2025.

Capital Non-Recurring Fund

Expenditures exceeded revenues by \$1,577,428 for the period. Fund balance at July 1, 2024 decreased from \$4,303,797 to \$1,577,428 as of March 31, 2025. Of this balance, \$415,000 is reserved for ARPA uses and \$350,000 is reserved for Parks and Recreation ADA improvements. Available fund balance as of March 31, 2025 is \$812,428.

Town Aid Road Fund

Expenditures exceeded revenues by \$30,323 for the period. Fund balance at July 1, 2024 decreased from \$288,155 to \$257,832 as of March 31, 2025.

Mansfield Downtown Partnership

Revenues exceeded expenditures by \$180,984 for the period. Fund balance at July 1, 2024 increased from \$445,890 to \$626,875 as of March 31, 2025.

Transit Services Fund

Revenues exceeded expenditures by \$17,419 for the period. Fund balance at July 1, 2024 increased from \$236,944 to \$254,364 as of March 31, 2025. Operations are proceeding according to budget for the Transportation Center and WRTD activity.

Cemetery Fund

Revenues exceeded expenditures by \$6,428 for the period. Fund balance at July 1, 2024 increased from \$259,784 to \$266,212 as of March 31, 2025. The major costs for this fund are mowing and cemetery maintenance.

Enterprise Funds

Solid Waste Fund

Revenues exceeded expenditures by \$17,539 for the period. Fund balance at July 1, 2024 increased from \$992,933 to \$1,010,472 as of March 31, 2025.

Sewer Fund

Expenditures exceeded revenues by \$188,479 for the period. Fund balance at July 1, 2024 decreased from \$12,297,152 to \$12,108,672 as of March 31, 2025.

Internal Service Funds

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

Revenues exceeded expenditures by \$138,630 for the period. Fund balance at July 1, 2024 increased from \$3,982,960 to \$4,121,590 as of March 31, 2025. 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 \$105,533 for the period. Fund balance decreased from \$238,405 to \$132,872 as of March 31, 2025.

Management Services Fund

Expenditures exceeded revenues by \$388,361 for the period. Fund balance decreased from \$2,175,371 to \$1,787,010 as of March 31, 2025.

Eastern Highlands Health District

Revenues exceeded expenditures by \$67,734 for the period. Fund balance increased from \$551,726 to \$619,460 as of March 31, 2025.

Debt Service Fund

Revenues exceeded expenditures by \$247,636 for the period. Fund balance increased from \$1,437,092 to \$1,684,728 as of March 31, 2025.

**TOWN OF MANSFIELD
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FY25 - as of March 31, 2025**

	<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	\$ 35,888,597	\$ (469,220)	98.7%
Prior year levy	250,000	250,000	443,913	193,913	177.6%
Interest and lien fees	195,600	195,600	267,084	71,484	136.5%
Motor vehicle supplement	410,000	410,000	359,489	(50,511)	87.7%
Suspense collections taxes	5,000	5,000	2,730	(2,270)	54.6%
Suspense collections interest	6,000	6,000	3,802	(2,198)	63.4%
Collection fees	18,750	18,750	11,613	(7,138)	61.9%
Total property taxes	<u>37,243,167</u>	<u>37,243,167</u>	<u>36,977,227</u>	<u>(265,940)</u>	<u>99.3%</u>
Intergovernmental:					
State:					
Board of Education:					
Education assistance	<u>9,795,790</u>	<u>11,209,400</u>	<u>5,930,296</u>	<u>(5,279,104)</u>	<u>52.9%</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	3,500	(300)	92.1%
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>15,205,028</u>	<u>(87,082)</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>26,506,510</u>	<u>21,135,324</u>	<u>(5,371,186)</u>	<u>79.7%</u>
Investment income	<u>1,450,000</u>	<u>1,450,000</u>	<u>1,710,102</u>	<u>260,102</u>	<u>117.9%</u>

(Continued on next page)

TOWN OF MANSFIELD
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)
FY25 - as of March 31, 2025

	<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	\$ 30,866	\$ (9,134)	77.2%
Copies of records	6,870	6,870	7,890	1,020	114.8%
Vital statistics	12,000	12,000	8,922	(3,078)	74.4%
Police service	44,700	44,700	15,309	(29,391)	34.2%
Redemption/release fees	2,760	2,760	465	(2,295)	16.8%
Animal adoption fees	410	410	260	(150)	63.4%
Boarding/Quarantine Fees			4,685	4,685	#DIV/0!
Lost and damaged book material	500	500	452	(48)	90.5%
Fines on overdue books	120	120	109	(11)	91.2%
Blueprints	200	200		(200)	0.0%
Zoning regulations	100	100	91	(9)	91.0%
Daycare grounds maintenance	23,495	23,495	17,621	(5,875)	75.0%
Charges for services	4,420	4,420	10,564	6,144	239.0%
Celeron square bike path maintenance	2,700	2,700		(2,700)	0.0%
Fire safety code fees	50,000	50,000	36,208	(13,792)	72.4%
Misc. licenses and permits	1,400	1,400	1,845	445	131.8%
Sports licenses	40	40	94	54	235.0%
Dog licenses	6,000	6,000	6,686	686	111.4%
Conveyance tax	175,000	175,000	258,845	83,845	147.9%
Trailer and subdivision permits	150	150		(150)	0.0%
Zoning permits	40,000	40,000	8,915	(31,085)	22.3%
ZBA applications	1,000	1,000	1,000	-	100.0%
IWA permits	3,000	3,000	28,566	25,566	952.2%
Administrative cost - reimbs. Permits	200	200	182	(18)	91.0%
Consulting fee reimbursement	60,000	60,000	(6,090)	(66,090)	-10.2%
Sewer permits	250	250	350	100	140.0%
Road permits	1,500	1,500	700	(800)	46.7%
Building permits	750,000	750,000	251,439	(498,561)	33.5%
Housing code permits	210,000	210,000	152,100	(57,900)	72.4%
Housing code penalties	1,000	1,000	200	(800)	20.0%
Landlord registrations	2,500	2,500	1,040	(1,460)	41.6%
Parking tickets - Town	8,000	8,000	976	(7,024)	12.2%
Landlord registration penalty	100	100	-	(100)	0.0%
Ordinance violation penalty	26,000	26,000	198,650	172,650	764.0%
Citation and fines	250	250		(250)	0.0%
Rent	65,000	65,000	49,811	(15,190)	76.6%
Telecom services payment	28,000	28,000	32,259	4,259	115.2%
Total Charges for Services:	<u>1,567,665</u>	<u>1,567,665</u>	<u>1,121,010</u>	<u>(446,655)</u>	<u>71.5%</u>
Other Local Revenues:					
Other	<u>5,350</u>	<u>5,350</u>	<u>24,958</u>	<u>19,608</u>	<u>466.5%</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>\$ 67,322,692</u>	<u>60,968,621</u>	<u>\$ (6,354,071)</u>	<u>90.6%</u>

**TOWN OF MANSFIELD
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FY25 - as of March 31, 2025**

	<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	\$ 133,343	-	\$ 9,867	93.1%
Town Manager						
Municipal management	318,030	318,030	231,534	-	86,496	72.8%
Personnel management	268,900	268,900	182,232	7,601	79,067	70.6%
Legal:						
Town attorney	81,500	81,500	83,250	41,515	(43,265)	153.1%
Probate	10,950	10,950	10,942	-	8	99.9%
Elections:						
Town clerk	269,910	269,910	204,094	6,094	59,721	77.9%
General elections	151,190	151,190	126,249	149	24,792	83.6%
Community Development						
Building inspection	519,470	519,470	355,425	165	163,880	68.5%
Planning and Development	501,310	501,310	310,133	53	191,124	61.9%
Boards and Commissions	7,550	7,550	1,161	-	6,389	15.4%
Finance:						
Administration	566,650	566,650	424,988	-	141,663	75.0%
Revenue collection	223,190	223,190	153,240	-	69,950	68.7%
Property assessment	303,030	303,030	195,124	-	107,906	64.4%
Central copying	74,110	74,110	53,077	1,234	19,799	73.3%
Information technology	284,500	284,500	213,375	-	71,125	75.0%
Total general government	<u>3,723,500</u>	<u>3,723,500</u>	<u>2,678,167</u>	<u>56,811</u>	<u>988,522</u>	<u>73.5%</u>
Public Safety:						
Police protection:						
Police services	1,986,210	1,986,210	204,233	-	1,781,977	10.3%
Animal control	158,310	158,310	106,395	-	51,915	67.2%
Fire protection:						
Fire prevention	216,860	216,860	134,958	2,300	79,602	63.3%
Fire and emergency services	3,389,960	3,389,960	2,351,231	50,749	987,980	70.9%
Emergency management:						
	<u>73,890</u>	<u>73,890</u>	<u>57,695</u>	<u>-</u>	<u>16,195</u>	<u>78.1%</u>
Total public safety	<u>5,825,230</u>	<u>5,825,230</u>	<u>2,854,512</u>	<u>53,049</u>	<u>2,917,669</u>	<u>49.9%</u>
Public Works:						
PW Admin/Supervision/Operations	2,382,750	2,382,750	1,703,058	33,156	646,537	72.9%
Equipment maintenance	755,740	755,740	482,378	32,722	240,641	68.2%
Engineering	140,660	140,660	71,293	3,222	66,145	53.0%
Facilities	<u>1,259,220</u>	<u>1,259,220</u>	<u>962,506</u>	<u>100,496</u>	<u>196,218</u>	<u>84.4%</u>
Total public works	<u>4,538,370</u>	<u>4,538,370</u>	<u>3,219,235</u>	<u>169,595</u>	<u>1,149,540</u>	<u>74.7%</u>

(Continued on next page)

**TOWN OF MANSFIELD
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)
FY25 - as of March 31, 2025**

	<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	\$ 117,737	\$ -	\$ 39,243	\$ 75.0%
Human Services	1,077,330	1,077,330	667,898	597	408,835	62.1%
Library Services	1,065,880	1,065,880	753,867	24,192	287,821	73.0%
Contribution to area agencies	70,000	70,000	64,000	-	6,000	91.4%
Total community services	<u>2,370,190</u>	<u>2,370,190</u>	<u>1,603,501</u>	<u>24,789</u>	<u>741,900</u>	<u>68.7%</u>
Townwide Expenditures						
Employee benefits	4,484,914	4,484,914	3,267,992	26,375	1,190,547	73.5%
Insurance (LAP)	275,950	275,950	254,739	-	21,211	92.3%
Contingency	260,150	260,150	-	-	260,150	0.0%
Total town-wide expenditures	<u>5,021,014</u>	<u>5,021,014</u>	<u>3,522,731</u>	<u>26,375</u>	<u>1,471,908</u>	<u>70.7%</u>
Total Townwide Expenditures	<u>21,478,304</u>	<u>21,478,304</u>	<u>13,878,146</u>	<u>330,619</u>	<u>7,269,538</u>	<u>66.2%</u>
Education						
Contribution to Region No 19	12,018,088	12,018,088	9,561,200	-	2,456,888	79.6%
Mansfield Board of Education	24,801,880	24,801,880	16,694,401	744,381	7,363,098	70.3%
Total Education	<u>36,819,968</u>	<u>36,819,968</u>	<u>26,255,601</u>	<u>744,381</u>	<u>9,819,986</u>	<u>73.3%</u>
Total budgetary expenditures	<u>58,298,272</u>	<u>58,298,272</u>	<u>40,133,747</u>	<u>1,075,001</u>	<u>17,089,525</u>	<u>70.7%</u>
Other Financing Uses:						
Town transfers out	<u>7,610,810</u>	<u>7,610,810</u>	<u>7,121,718</u>	<u>-</u>	<u>489,093</u>	<u>93.6%</u>
Total other financing uses	<u>7,610,810</u>	<u>7,610,810</u>	<u>7,121,718</u>	<u>-</u>	<u>489,093</u>	<u>93.6%</u>
Total	<u>\$ 65,909,082</u>	<u>\$ 65,909,082</u>	<u>47,255,464</u>	<u>1,075,001</u>	<u>\$ 17,578,617</u>	<u>73.3%</u>

**Town of Mansfield
Day Care Fund
Balance Sheet
March 31, 2025**
(with comparative totals for March 31, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ 745,316	\$ 724,985
Accounts Receivable	<u> -</u>	<u> 4,571</u>
Total Assets	<u><u> 745,316</u></u>	<u><u> 729,556</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	9,140	8,614
Accrued Payroll	-	-
Deferred Revenue	<u> -</u>	<u> -</u>
Total Liabilities	<u> 9,140</u>	<u> 8,614</u>
Fund Balance	<u> 736,176</u>	<u> 720,942</u>
Total Liabilities and Fund Balance	<u><u> 745,316</u></u>	<u><u> 729,556</u></u>

Town of Mansfield
Day Care Fund - Combined Program
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2025
(with comparative totals for March 31, 2024)

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
Fees for Services - Parent Fees	\$ 1,030,000	\$ 640,156	62.2%	\$ 656,539
Fees for Services - State Grant	622,356	481,585	77.4%	386,772
State Support - Other	30,000	229,232	764.1%	5,920
School Readiness Grant	53,544	42,000	78.4%	41,390
Subsidies for Services	110,000	120,795	109.8%	69,442
National School Lunch Grant	40,000	26,391	66.0%	23,546
Other	27,000			8,757
Total Revenues	1,912,900	1,540,158	80.5%	1,192,367
Expenditures				
Direct Program	1,366,594	1,084,353	79.3%	946,589
Administrative	198,921	149,844	75.3%	134,872
Energy	52,000	39,000	75.0%	31,500
Food Service Supplies	50,500	40,952	81.1%	35,437
Purchased Property Services	99,503	66,678	67.0%	65,321
Other Purchased Services	82,082	165,080	201.1%	63,049
Insurance	15,000	10,837	72.2%	11,603
Building Supplies	16,000	4,403	27.5%	6,590
Repairs & Maintenance	21,200	10,042	47.4%	19,478
Instructional & Office Supplies	11,100	16,955	152.8%	16,347
Equipment				7,540
Total Expenditures	1,912,900	1,588,145	83.0%	1,338,325
Excess (Deficiency) of Revenues	-	(47,987)		(145,958)
Fund Balance, July 1	784,163	784,163		866,901
Fund Balance plus Cont. Capital, Mar 31	\$ 784,163	\$ 736,176		\$ 720,942

Mansfield Board of Education
Cafeteria Fund
Balance Sheet
March 31, 2025
(with comparative totals for March 31, 2024)

	<u>2025</u>		<u>2024</u>
Assets			
Cash and Cash Equivalents	\$ (199,508)	\$	82,557
Accounts Receivable	21,169		4,540
Inventory	<u>24,579</u>		<u>20,263</u>
 Total Assets	 <u><u>(153,761)</u></u>		 <u><u>107,359</u></u>
 Liabilities and Fund Balance			
Liabilities			
Accounts Payable	43,237		61,059
Accrued Payroll			-
Due to Other Funds			-
Deferred Revenue			<u>34,803</u>
 Total Liabilities	 <u>43,237</u>		 <u>95,862</u>
 Fund Balance	 <u>(196,998)</u>		 <u>11,497</u>
 Total Liabilities and Fund Balance	 <u><u>\$ (153,761)</u></u>	 \$	 <u><u>107,359</u></u>

**Mansfield Board of Education
Cafeteria Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance**

	Estimated 2025
Revenues	
Sales of Food	\$ 559,895
Intergovernmental	462,249
Other	<u>3,700</u>
Total Revenues	<u>1,025,844</u>
Expenditures	
Salaries & Benefits	737,124
Food & Supplies	407,797
Repairs & Maintenance	2,264
Equipment	10,054
Contingency	<u>-</u>
Total Expenditures	<u>1,157,239</u>
Transfers	
Transfers Out - General Fund	<u>1,913</u>
Excess (Deficiency) of Revenues	(133,307)
Fund Balance, July 1	<u>52,616</u>
Fund Balance estimated, June 30	<u>\$ (80,691)</u>

**Town of Mansfield
Parks and Recreation
Balance Sheet
March 31, 2025**
(with comparative totals for March 31, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ (73,881)	\$ (108,981)
Prepaid Expenditures	-	-
Accounts Receivable	-	577
	<u> </u>	<u> </u>
Total Assets	<u><u>(73,881)</u></u>	<u><u>(108,404)</u></u>
Liabilities and Fund Balance		
Liabilities		
Accrued Payroll	-	-
Accounts Payable	6,381	4,659
Due to Other Funds	-	-
Deferred Revenue	-	-
	<u> </u>	<u> </u>
Total Liabilities	<u>6,381</u>	<u>4,659</u>
Fund Balance	<u>(80,262)</u>	<u>(113,063)</u>
Total Liabilities and Fund Balance	<u><u>\$ (73,881)</u></u>	<u><u>\$ (108,404)</u></u>

**Town of Mansfield
Parks and Recreation
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2025**
(with comparative totals for March 31, 2024)

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
Membership Fees	\$ 665,990	\$ 482,259	72%	\$ 458,327
Program Fees	957,240	603,332	63%	644,416
Fee Waivers	37,800	12,235	32%	13,402
Daily Admission Fees	40,150	34,641	86%	33,801
Rent - Facilities/Parties	33,240	11,157	34%	18,522
Employee Wellness	8,000	-	0%	-
Rent - E.O. Smith	19,200	8,400	44%	17,280
Charge for Services	7,000	3,000	43%	-
Contributions	40,350	10,295	26%	8,696
Sale of Merchandise	3,250	638	20%	869
Sale of Food	2,250	1,091	48%	1,532
Other	11,000	6,650	60%	7,244
Total Revenues	1,825,470	1,173,698	64%	1,204,090
Operating Transfers				
General Fund - Recreation Administrative	423,760	317,820	75%	337,478
General Fund - Community Programs	262,550	196,913	75%	161,760
General Fund - Bicent. Pond	38,000	28,500	75%	28,500
General Fund - Teen Center	36,500	27,375	75%	26,250
Total Operating Transfers	760,810	570,608	75%	553,988
Total Rev & Oper Transfers	2,586,280	1,744,305	67%	1,758,077
Expenditures				
Salaries & Wages	1,518,620	970,518	64%	970,891
Benefits	370,560	252,011	68%	229,709
Professional & Technical	171,330	131,661	77%	112,821
Purchased Property Services	17,670	10,400	59%	8,829
Repairs & Maintenance	40,050	33,309	83%	28,233
Rentals	6,200	4,703	76%	951
Other Purchased Services	286,100	187,267	65%	184,405
Other Supplies	50,090	36,782	73%	32,744
Energy	152,870	114,653	75%	107,475
Building Supplies	17,620	6,890	39%	9,153
Recreation Supplies	32,760	14,035	43%	18,631
Equipment	30,100	25,364	84%	19,756
Total Expenditures	2,693,970	1,787,594	66%	1,723,598
Excess (Deficiency) of Revenues	(107,690)	(43,289)		34,479
Fund Balance, July 1	(36,973)	(36,973)		(147,542)
Fund Balance, Mar. 31	\$ (144,663)	\$ (80,262)		\$ (113,063)

Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2024-25

	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	615,318
Other	12,750	269,168	80,375	-	1,600
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	5,346,069
Uses:					
Operating Transfers Out:					
Capital Fund	5,633,094	4,534,180	5,522,626	6,352,950	8,072,438
Capital Fund - Storrs Center Reserve	-	-	-	-	-
Premium Pay	-	51,200	-	-	-
Total Uses	5,633,094	4,585,380	5,522,626	6,352,950	8,072,438
Excess/(Deficiency)	981,151	1,466,258	1,541,257	(1,273,799)	(2,726,369)
Fund Balance/(Deficit) July 1	315,131	1,296,282	2,762,540	4,303,797	4,303,797
Fund Balance, June 30	<u>\$ 1,296,282</u>	<u>\$ 2,762,540</u>	<u>\$ 4,303,797</u>	\$ 3,029,998	\$ 1,577,428
Reserved based on ARPA transfers				1,645,738	415,000
Reserved for P&R ADA per FY25 Budget				<u>500,000</u>	<u>350,000</u>
Available Fund Balance, June 30				<u>\$ 884,260</u>	<u>\$ 812,428</u>

Capital Projects as of May 6, 2025

General Government

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>
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	813,896	-	813,896	-	729,237	84,659
Software Storage Upgrade for Assessor	37,000	37,000	-	37,000	15,644	16,356	5,000
Technology Infrastructure - Schools	2,125,000	2,125,000	-	2,125,000	31,656	2,089,223	4,121
Technology Infrastructure - Town Wide	100,000	100,000	-	100,000	-	100,019	(18.75)
Redesign of Town Website	15,000	15,000	-	15,000	-	13,743	1,257
Furniture & Fixtures	388,226	388,226	-	388,226	8,110	341,124	38,992
DEI+B Organizational Assmnt & Mgmt Team Training	25,000	25,000	-	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	13,226	73,462	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	83,636	42,952	25,412
Wayfinding Signage Implementation	565,245	565,245	-	565,245	-	257,424	307,821
Positioning & Marketing Plan	230,000	230,000	-	230,000	535	146,471	82,994
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	233	1,140	248,627
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	-	412,085	220,022
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
Community Assistance Fund	27,500	27,500	-	27,500	-	27,500	-
Total General Government:	16,853,281	16,603,281	250,000	16,853,281	173,039	14,411,665	2,268,577

**Capital Projects as of May 6, 2025
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	-	5,902	54,098
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	13,946	231,543	4,991
Defibulator Unit	10,000	10,000	-	10,000	-	5,101	4,899
Fire & Emerg Serv Comm Equipment	187,046	187,046	-	187,046	12,961	93,506	80,579
Fire Apparatus Replacement Savings Account	150,000	150,000	-	150,000	-	-	150,000
Fire Hydrants	123,500	123,500	-	123,500	-	66,681	56,819
Fire Personal Protective Equipment	313,000	313,000	-	313,000	34,025	255,442	23,533
Fire Station 207 Shed	7,500	7,500	-	7,500	-	7,325	175
Fire Station Signage	35,000	35,000	-	35,000	-	-	35,000
Fire Tool Mounting	20,000	20,000	-	20,000	1,874	17,532	593
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	-	245,583	10,444
Rescue Equipment	169,884	169,884	-	169,884	168	111,619	58,097
SCBA	80,000	80,000	-	80,000	-	-	80,000
Security Improvements	365,000	365,000	-	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	7,443	10,603	1,954
Total Public Safety:	2,671,367	2,671,367	-	2,671,367	73,412	1,672,509	925,445

**Capital Projects as of May 6, 2025
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	3,614,355	-	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
BCP Facility Improvements	500,000	500,000	-	500,000	-	-	500,000
Community Center Fitness Equipment	793,830	793,830	-	793,830	-	789,345	4,485
Invasive Control	182,940	175,940	7,000	182,940	15,199	70,644	97,097
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	45,000	-	45,000	-	32,466	12,534
MCC Pavilion Shade Picnic Area	50,000	50,000	-	50,000	-	-	50,000
Mansfield Dog Park	50,000	50,000	-	50,000	-	-	50,000
Park Improvements	653,619	653,619	-	653,619	910	541,993	110,716
Park Signs	15,000	15,000	-	15,000	-	-	15,000
Pickle Ball Court	40,000	40,000	-	40,000	-	8,256	31,744
Playscapes/Playground Resurfacing	588,670	588,670	-	588,670	-	435,994	152,676
Skate Park Improvements	50,000	50,000	-	50,000	-	-	50,000
UV Pool Water Disinfect System	65,000	65,000	-	65,000	3,900	56,550	4,550
Total Community Services:	8,243,164	7,678,164	565,000	8,243,164	20,009	6,434,322	1,788,832

Capital Projects as of May 6, 2025

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	79,245	-	79,245	-	73,517	5,728
Equipment Trailer	10,000	10,000	-	10,000	-	9,794	206
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
Water System Replacement & Repairs	20,000	20,000	-	20,000	-	-	20,000
Animal Shelter Building Repairs	155,500	155,500	-	155,500	310	46,505	108,685
Bus Garage Building Upgrades	332,000	332,000	-	332,000	203,910	76,471	51,619
Community Center Repairs & Improvements	1,022,433	1,022,433	-	1,022,433	2,356	841,605	178,472
Community Center HVAC Upgrades	52,000	52,000	-	52,000	-	-	52,000
Daycare Building Repairs	465,000	465,000	-	465,000	16,065	361,276	87,659
Daycare HVAC	80,000	80,000	-	80,000	23,301	56,699	-
Depot Campus Building Repairs	21,000	21,000	-	21,000	-	22,013	(1,013)
Fire Station Repairs & Improvements	537,746	537,746	-	537,746	329	492,145	45,272
Fire Station Decontamination Lockers	100,000	100,000	-	100,000	-	-	100,000
Historical Society Building Restoration	1,853,830	1,123,675	730,155	1,853,830	1,091,223	749,232	13,375
Lenard Hall Repairs & Improvement	10,000	10,000	-	10,000	-	-	10,000
Library Bldg Repairs & Improvements	591,500	591,500	-	591,500	-	496,343	95,157
Library Roof Replacement	128,000	128,000	-	128,000	-	-	128,000
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	29,801	2,055,641	69,820
School Building Project	50,880,179	48,296,821	2,583,358	50,880,179	875,984	46,969,238	3,034,957
School HVAC/Air Quality Testing	65,000	65,000	-	65,000	-	-	65,000
MMS 2023 School Security Grant	2,463,610	1,668,550	795,060	2,463,610	2,029,475	133,242	300,893
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	2,800,000	670,040	2,129,960	2,800,000	40,520	98,917	2,660,563
MMS Photovoltaic Panels	572,012	-	572,012	572,012	-	325,275	246,737
MMS Renovations	1,607,171	1,607,171	-	1,607,171	310,120	818,792	478,258
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	200,200	-	200,200	-	116,360	83,840
Public Works Building Repairs & Improvements	526,500	526,500	-	526,500	-	305,776	220,724
Senior Center Bldg Repairs & Improvements	274,943	278,943	(4,000)	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	521,000	-	521,000	-	385,687	135,313
Roof Repairs/Town Hall Roof Replacement	948,900	948,900	-	948,900	34,114	899,863	14,923
Transfer Station Building Repairs	9,000	9,000	-	9,000	-	-	9,000
Total Facilities Management:	72,321,858	63,295,156	9,026,702	72,321,858	4,657,986	58,546,125	9,117,748

Capital Projects as of May 6, 2025
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	-	259,463	90,537
Culvert Rehabilitation	400,000	400,000	-	400,000	-	-	400,000
Downtown Pedestrian Loop	215,400	105,069	110,331	215,400	13,531	147,712	54,156
Downtown Storrs Enhancements	112,524	112,524	-	112,524	500	40,429	71,594
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	-	315,364	19,136
Excavator	130,000	130,000	-	130,000	12,100	117,900	-
Guide Rails	679,145	679,145	-	679,145	-	644,146	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	1,369,173	-	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	73,500	57,750	2,945,950
Maple Road - Phase 2	3,109,200	150,000	2,959,200	3,109,200	77,000	57,750	2,974,450
Mowers & Attachments	321,909	321,909	-	321,909	-	310,279	11,630
Pavement/Sidewalk Assessment Mgmt	55,500	55,500	-	55,500	4,804	29,170	21,526
Replace Street & Sidewalk Lights	15,000	15,000	-	15,000	-	1,296	13,704
Road Resurfacing	15,462,450	15,027,322	435,128	15,462,450	111,713	14,793,708	557,030
Safe Routes to Schools - Rte 89	472,909	441,543	31,366	472,909	-	441,543	31,366
Separatist Road Culvert Relining	150,000	150,000	-	150,000	-	-	150,000
Sidewalk/Walkway Equipment	140,000	140,000	-	140,000	-	98,788	41,212
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 Green	107,000	107,000	-	107,000	-	-	107,000
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 Lights	5,000	5,000	-	5,000	-	-	5,000
Street Signs	60,000	60,000	-	60,000	-	59,960	40
Surveying Equipment	10,000	10,000	-	10,000	-	10,000	-
Swap Shop Building	150,000	150,000	-	150,000	-	-	150,000
Town Walkways/Transp Enhancement	1,328,516	1,328,126	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	823,457	-	823,457	18,984	820,915	(16,442)
Water Truck Replacement	125,000	125,000	-	125,000	-	-	125,000
Total Public Works:	38,231,824	27,085,592	11,146,232	38,231,824	395,788	25,334,745	12,501,290

**Capital Projects as of May 6, 2025
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	16,853,281	16,603,281	250,000	16,853,281	173,039	14,411,665	2,268,577
Public Safety	2,671,367	2,671,367	-	2,671,367	73,412	1,672,509	925,445
Community Services	8,243,164	7,678,164	565,000	8,243,164	20,009	6,434,322	1,788,832
Facilities Management	72,321,858	63,295,156	9,026,702	72,321,858	4,657,986	58,546,125	9,117,748
Public Works	38,231,824	27,085,592	11,146,232	38,231,824	395,788	25,334,745	12,501,290
Grand Total:	138,321,494	117,333,559	20,987,934	138,321,494	5,320,234	106,399,367	26,601,893

Town of Mansfield
Town Aid Road Fund
Balance Sheet
March 31, 2025
(with comparative totals for March 31, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ 280,656	\$ 292,346
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>280,656</u>	<u>292,346</u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>22,824</u>	<u>2,400</u>
Total Liabilities	<u>22,824</u>	<u>2,400</u>
Fund Balance	<u>257,832</u>	<u>289,946</u>
Total Liabilities and Fund Balance	<u>\$ 280,656</u>	<u>\$ 292,346</u>

**Town of Mansfield
Town Aid Road Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2025
(with comparative totals for March 31, 2024)**

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
Revenues				
State Grant	\$ 417,480	\$ 417,525	100%	\$ 417,488
Services (Region 19 Parking Lots)	<u>42,750</u>	<u>31,725</u>	74%	<u>31,725</u>
Total Revenues	<u>460,230</u>	<u>449,250</u>	98%	<u>449,213</u>
Expenditures				
Salaries and Wages	151,000	138,950	92%	90,119
Equipment	-	-	0%	595
Supplies	290,000	237,443	82%	123,802
Equipment Rental	25,000	3,180	13%	13,760
Transfer Out to Capital Project	<u>100,000</u>	<u>100,000</u>	100%	<u>150,000</u>
Total Expenditures	<u>566,000</u>	<u>479,573</u>	85%	<u>378,275</u>
Excess (Deficiency) of Revenues	(105,770)	(30,323)		70,938
Fund Balance, July 1	<u>288,155</u>	<u>288,155</u>		<u>219,008</u>
Fund Balance plus Cont. Capital, Mar. 31	<u>\$ 182,385</u>	<u>\$ 257,832</u>		<u>\$ 289,946</u>

Mansfield Downtown Partnership
Statement of Financial Position
March 31, 2025
(with comparative totals for March 31, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash & Cash Equivalents	\$ 627,315	461,574
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u><u>627,315</u></u>	<u><u>461,574</u></u>
Liabilities		
Accrued Payroll	-	-
Accounts Payable	441	113
Due to Mansfield	<u>-</u>	<u>-</u>
Total Liabilities	<u>441</u>	<u>113</u>
Fund Balance		
Contributed Capital	51,440	51,440
Unreserved	<u>575,434</u>	<u>410,020</u>
Total Fund Balance	<u>626,875</u>	<u>461,460</u>
Total Liabilities and Fund Balance	\$ <u><u>627,315</u></u>	\$ <u><u>461,574</u></u>

**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 Mar. 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	\$ 131,250	75%
Uconn	125,000	125,000	132,000	132,000	150,000	150,000	150,000	160,000	175,000	175,000	175,000	100%
Charges for Services	-	-	22,000	22,000	33,000	40,000	40,000	40,000	40,000	50,000	37,500	75%
Donations	19,645	16,673	18,115	16,110	11,910	15,515	16,200	15,305	22,975	20,000	1,406	7%
Total Revenues	269,645	266,673	324,115	302,110	344,910	355,515	# 356,200	# 375,305	412,975	420,000	345,156	84%
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	127,328	37%
Professional & Technical	21,969	28,845	22,280	21,175	12,480	28,634	41,310	21,495	12,970	17,390	8,763	50%
Office Rental	13,230	13,200	13,464	13,464	13,728	13,728	14,004	14,004	14,676	14,680	11,007	75%
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	11,889	39%
Supplies & Services	1,280	1,277	679	640	573	816	631	753	1,030	2,350	400	17%
Contingency	-	-	-	-	-	-	-	-	-	-	-	
Total Operating Expenditures	261,156	271,719	287,037	281,865	305,962	344,929	# 361,090	# 343,323	354,530	416,960	164,171	39%
Operating Income/(Loss)	8,489	(5,046)	37,078	20,245	38,948	10,586	(4,890)	31,982	58,445	3,040	180,984	
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>\$ 626,875</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 Mar. 31	
Mansfield	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 175,000	\$ 175,000	\$ 131,250	
UCONN	125,000	125,000	132,000	132,000	150,000	150,000	150,000	160,000	175,000	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>\$ 306,250</u>	

**Town of Mansfield
Transit Services Fund
Balance Sheet
March 31, 2025**

	<u>Intermodal Center 2025</u>	<u>WRTD 2025</u>	<u>Total 2025</u>
Assets			
Cash and Cash Equivalents	\$ 205,558	\$ 49,114	\$ 254,672
Accounts Receivable	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>205,558</u>	<u>49,114</u>	<u>254,672</u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>-</u>	<u>308</u>	<u>308</u>
Total Liabilities	<u>-</u>	<u>308</u>	<u>308</u>
Fund Balance	<u>205,558</u>	<u>48,806</u>	<u>254,364</u>
Total Liabilities and Fund Balance	<u>\$ 205,558</u>	<u>\$ 49,114</u>	<u>\$ 254,672</u>

**Town of Mansfield
Transit Services Fund - Combined
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2025**

	Intermodal Center 2025	WRD 2025	Total 2025
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Rental Income	\$ 11,152	\$ -	\$ 11,152
Total Revenues	<u>11,152</u>	<u>-</u>	<u>11,152</u>
Expenditures			
Salaries & Benefits	-	-	-
Professional & Technical Services	-	-	-
Other Purchased Services	-	-	-
Office Supplies	780	-	780
Energy	-	-	-
Other General Expense	600	-	600
WRD - Dial-A-Ride	-	31,535	31,535
WRD - Windham Reg Transit District	-	57,329	57,329
WRD - Pre-Paid Fare	-	337	337
WRD - Disable Transport	-	15,652	15,652
Total Expenditures	<u>1,380</u>	<u>104,853</u>	<u>106,233</u>
Operating Transfers			
Transfer In - General Fund	<u>3,750</u>	<u>108,750</u>	<u>112,500</u>
Total Operating Transfers	<u>3,750</u>	<u>108,750</u>	<u>112,500</u>
Excess (Deficiency) of Revenues	13,522	3,897	17,419
Fund Balance, July 1	<u>192,036</u>	<u>44,909</u>	<u>236,944</u>
Fund Balance plus Cont. Capital, Mar. 31	<u>\$ 205,558</u>	<u>\$ 48,806</u>	<u>\$ 254,364</u>

**Town of Mansfield
Cemetery Fund
Balance Sheet
March 31, 2025**
(with comparative totals for March 31, 2024)

	<u>2025</u>		<u>2024</u>
Assets			
Cash and Cash Equivalents	\$ 53,622	\$	66,641
Investments	<u>212,590</u>		<u>205,268</u>
Total Assets	<u><u>266,212</u></u>		<u><u>271,909</u></u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>-</u>		<u>4,050</u>
Total Liabilities	<u>-</u>		<u>4,050</u>
Fund Balance			
Reserve for Perpetual Care	250,000		250,000
Reserve for Non-Expendable Trust	1,200		1,200
Unreserved	<u>15,012</u>		<u>16,659</u>
Total Fund Balance	<u>266,212</u>		<u>267,859</u>
Total Liabilities and Fund Balance	<u><u>\$ 266,212</u></u>	<u>\$</u>	<u><u>271,909</u></u>

**Town of Mansfield
Cemetery Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2025**
(with comparative totals for March 31, 2024)

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
Revenues				
Dividend/Investment Income	\$ 6,000	\$ 5,874	98%	\$ 5,325
State Grant	-	-		-
Unrealized Gain/Loss on Investments	-	2,728		(6,628)
Sale of Plots	4,500	8,400	187%	4,500
Total Revenues	<u>10,500</u>	<u>17,003</u>	<u>162%</u>	<u>3,198</u>
Operating Transfers				
Transfer from General Fund	<u>30,000</u>	<u>22,500</u>	<u>75%</u>	<u>22,500</u>
Total Operating Transfers	<u>30,000</u>	<u>22,500</u>	<u>75%</u>	<u>22,500</u>
Total Rev & Oper Transfers	<u>40,500</u>	<u>39,503</u>	<u>98%</u>	<u>25,698</u>
Expenditures				
Salaries	6,500	6,607	102%	5,462
Cemetery Maintenance	14,000	7,758	55%	11,918
Mowing Service	29,000	18,710	65%	22,850
Total Expenditures	<u>49,500</u>	<u>33,075</u>	<u>67%</u>	<u>40,229</u>
Excess (Deficiency) of Revenues	(9,000)	6,428		(14,532)
Fund Balance, July 1	<u>259,784</u>	<u>259,784</u>		<u>282,391</u>
Fund Balance, Mar. 31	<u>\$ 250,784</u>	<u>\$ 266,212</u>		<u>\$ 267,859</u>

**TOWN OF MANSFIELD
INVESTMENT POOL
AS OF MARCH 31, 2025**

	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	86,706.13		2,519.21	3%
<u>VANGUARD INVESTMENTS</u>							
GNMA FUND	119,800.36	125,802.91	122,296.65	125,883.90		6,083.54	5%
TOTAL BOND FUNDS	203,987.28	216,532.94	205,155.74	212,590.03		8,602.75	
TOTAL INVESTMENTS	203,987.28	216,532.94	205,155.74	212,590.03		8,602.75	

Town of Mansfield
Solid Waste Disposal Fund
Balance Sheet
March 31, 2025
(with comparative totals for March 31, 2024)

	2025	2024
Current Assets		
Cash and Cash Equivalents	\$ 1,054,411	\$ 996,681
Accounts Receivable, net	4,539	3,639
Total Current Assets	1,058,951	1,000,320
Fixed Assets		
Land		
Buildings & Equipment	946,964	936,766
Less: Accumulated Depreciation	(761,533)	(718,075)
Total Fixed Assets	185,431	218,691
Total Assets	1,244,382	1,219,011
Liabilities and Retained Earnings		
Current Liabilities		
Accounts Payable	124,906	63,419
Accrued Compensated Absences	12,025	12,025
Deferred Revenue	-	-
Refundable Deposits	2,321	2,321
Accrued Payroll	-	-
Sales Tax Payable	2,257	3,460
Total Current Liabilities	141,510	81,225
Long-Term Liabilities		
Landfill Postclosure Costs	92,400	100,800
Total Long-Term Liabilities	92,400	100,800
Total Liabilities	233,910	182,025
Retained Earnings	1,010,472	1,036,987
Total Liabilities and Fund Balance	\$ 1,244,382	\$ 1,219,011

Town of Mansfield
Solid Waste Disposal Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2025
(with comparative totals for March 31, 2024)

	Budget		Percent of	
	2024/25	2025	Adopted	2024
	Budget		Budget	
Revenues				
Garbage Collection Fees	\$ 1,390,500	\$ 1,066,808	77%	\$ 1,055,822
Transfer Station Fees	120,000	100,022	83%	99,891
Sale of Recyclables	5,000	7,135	143%	7,115
Scrap Metals	25,000	19,852	79%	21,880
Other Revenues	46,000	28,509	62%	28,062
Fee Waivers	4,000	3,245	81%	2,257
Total Revenues	1,590,500	1,225,572	77%	1,215,027
Expenditures				
Salaries & Benefits	313,170	229,957	73%	222,233
Contract Pickup	793,900	530,437	67%	524,687
Hauler's Tipping Fees	287,000	269,057	94%	255,298
Equipment Parts/Repair	1,500	1,535	102%	543
Mansfield Tipping Fees	67,840	58,807	87%	55,609
Supplies & Services	60,085	41,072	68%	27,688
Recycle Cost	164,000	42,194	26%	32,137
Hazardous Waste	30,800	-	0%	27,849
Depreciation Expense	45,440	33,231	73%	34,081
Energy	1,500	1,180	79%	889
Trucking Fee	3,200	562	18%	-
Total Expenditures	1,768,435	1,208,033	68%	1,181,015
Net Income (Loss)	(177,935)	17,539		34,012
Retained Earnings, July 1	992,933	992,933		1,002,975
Retained Earnings, Mar. 31	\$ 814,998	\$ 1,010,472		\$ 1,036,987

Town of Mansfield
Sewer Operating Enterprise Fund
Balance Sheet
March 31, 2025
(with comparative totals for March 31, 2024)

	2025	2024
Current Assets		
Cash and Cash Equivalents	\$ (626,182)	\$ (780,120)
Accounts Receivable, net	3,127,118	3,351,967
Total Current Assets	2,500,936	2,571,846
Fixed Assets		
Buildings & Equipment	11,467,995	11,455,228
Less: Accumulated Depreciation	(1,859,036)	(1,726,069)
Total Fixed Assets	9,608,960	9,729,159
Total Assets	12,109,895	12,301,006
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	1,223	1,189
Total Liabilities	1,223	1,189
Fund Balance	12,108,672	12,299,817
Total Liabilities and Fund Balance	\$ 12,109,895	\$ 12,301,006

Town of Mansfield
Sewer Operating Enterprise Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2025

(with comparative totals for March 31, 2024)

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
Interest & Lien Fees	\$ 340	\$ 2,917	858%	\$ 2,420
Sewer Charges	805,960	353,346	44%	270,368
Sewer Assessments	197,230	-	0%	-
Total Revenues	1,003,530	356,263	36%	272,788
Expenditures				
Pump Station Maintenance	43,000	17,099	40%	85,437
Sewer Billing	615,000	156,330	25%	176,396
Purchased Services	45,150	36,757	81%	26,009
Debt Service Payment	221,250	165,938	75%	171,563
Windham Plant Upgrade	82,700	45,161	55%	30,637
Depreciation Expense	45,170	123,459	273%	49,822
Total Expenditures	1,052,270	544,742	52%	539,863
Net Income (Loss)	(48,740)	(188,479)		(267,074)
Retained Earnings, July 1	12,297,152	12,297,152		12,566,891
Retained Earnings, Mar. 31	\$ 12,248,412	\$ 12,108,672		\$ 12,299,817

Town of Mansfield
Health Insurance Fund
Balance Sheet
March 31, 2025
(with comparative totals for March 31, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and cash equivalents	\$ 4,384,265	\$ 4,222,010
Accounts Receivable	-	-
Due from Other Funds	-	-
	<u>4,384,265</u>	<u>4,222,010</u>
Total Assets	<u><u>4,384,265</u></u>	<u><u>4,222,010</u></u>
Liabilities and Fund Equity		
Liabilities		
Accrued Medical Claims	245,077	185,117
Accrued Payroll	-	-
Accounts Payable	17,598	-
	<u>262,675</u>	<u>185,117</u>
Total Liabilities	<u>262,675</u>	<u>185,117</u>
Fund Balance		
Fund Balance - Available	<u>4,121,590</u>	<u>4,036,893</u>
Total Fund Balance	<u>4,121,590</u>	<u>4,036,893</u>
Total Liabilities and Fund Balance	<u><u>\$ 4,384,265</u></u>	<u><u>\$ 4,222,010</u></u>

Town of Mansfield
Health Insurance Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2025
(with comparative totals for March 31, 2024)

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
Premium Income	\$ 9,749,610	\$ 7,469,278	77%	\$ 6,862,142
Interest Income	100,000	109,596	110%	113,603
Other Income	-	43,374		65,612
Total Revenues	9,849,610	7,622,248	77%	7,041,357
Expenditures				
Medical claims	8,944,290	6,155,542	69%	5,459,526
Administrative expenses	423,270	389,731	92%	308,734
H.S.A Contributions	598,100	594,107	99%	605,204
Employee Wellness Program	27,190	22,699	83%	32,653
Payment in lieu of Insurance	182,600	169,721	93%	178,351
Payroll	176,790	106,551	60%	112,139
Medical Supplies	10,000	821	8%	1,754
Consultants	75,000	44,446	59%	41,901
Total Expenditures	10,437,240	7,483,618	72%	6,740,262
Excess (Deficiency) of Revenues	(587,630)	138,630		301,095
Fund Balance, July 1	3,982,960	3,982,960		3,735,798
Fund Balance plus Cont. Capital, Mar 31	<u>\$ 3,395,330</u>	<u>\$ 4,121,590</u>		<u>\$ 4,036,893</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	674,941	528,190	451,566
FEBRUARY	672,054	495,084	581,428	445,958	505,938	312,376	423,500	677,811	576,879	651,074	534,210	499,301
MARCH	703,019	583,507	523,374	460,640	696,515	515,316	572,469	757,141	623,184	651,511	608,668	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	6,819,601	7,149,992	7,393,872
MONTHLY AVG	634,798	582,716	604,845	544,364	510,823	539,406	640,224	669,301	663,549	757,733	614,776	654,043
% OF INCREASE	-12.5%	-8.2%	3.8%	-10.0%	-6.2%	5.6%	18.7%	4.5%	-0.9%	14.2%	0.91%	8.4%

Town of Mansfield
Workers' Compensation Fund
Balance Sheet
March 31, 2025
(with comparative totals for March 31, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ 132,872	\$ 248,261
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u><u>132,872</u></u>	<u><u>248,261</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>110,106</u>
Total Liabilities	<u>-</u>	<u>110,106</u>
Retained Earnings	<u>132,872</u>	<u>138,155</u>
Total Liabilities and Fund Balance	<u><u>\$ 132,872</u></u>	<u><u>\$ 248,261</u></u>

**Town of Mansfield
Workers' Compensation Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2025**
(with comparative totals for March 31, 2024)

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
Revenues				
Premium Income	\$ 446,500	\$ 334,875	75%	\$ 300,750
CIRMA Equity Distribution	<u>-</u>	<u>-</u>		<u>-</u>
Total Revenues	<u>446,500</u>	<u>334,875</u>	75%	<u>300,750</u>
Expenditures				
Workers' Compensation Insurance	<u>465,000</u>	<u>440,408</u>	95%	<u>440,426</u>
Total Expenditures	<u>465,000</u>	<u>440,408</u>	95%	<u>440,426</u>
Net Income (Loss)	(18,500)	(105,533)		(139,676)
Retained Earnings, July 1	<u>238,405</u>	<u>238,405</u>		<u>277,831</u>
Retained Earnings, Mar. 31	<u>\$ 219,905</u>	<u>\$ 132,872</u>		<u>\$ 138,155</u>

Town of Mansfield
Management Services Fund
Balance Sheet
March 31, 2025
(with comparative totals for March 31, 2024)

	2025	2024
Current Assets		
Cash and Cash Equivalents	\$ 757,707	\$ 946,862
Due From Region/Town	-	-
Accounts Receivable, net	15	-
Total Current Assets	757,722	946,862
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	(2,201,553)	(2,104,132)
Total Fixed Assets	1,110,337	1,189,806
Total Assets	\$ 1,868,059	\$ 2,136,668
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	81,049	66,543
Accrued Payroll	-	-
Due to Internal Service Fund	-	-
Total Liabilities	81,049	66,543
Equity		
Contributed Capital	146,000	146,000
Retained Earnings	1,641,010	1,924,126
Total Equity	1,787,010	2,070,126
Total Liabilities and Fund Balance	\$ 1,868,059	\$ 2,136,668

**Town of Mansfield
Management Services Fund
Statement of Revenues, Expenditures
and Changes in Retained Earnings
March 31, 2025
(with comparative totals for March 31, 2024)**

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
Copier Service Fees	\$ 189,630	\$ 143,078	75.5%	\$ 136,539
Communication Service Fees	208,227	160,746	77.2%	161,357
Energy Service Fees	1,511,160	1,143,653	75.7%	1,132,070
Postage Fees	48,200	32,588	67.6%	32,715
Shared Finance Fees	1,120,620	840,466	75.0%	815,838
Shared Info. Technology Fees	790,940	592,982	75.0%	575,945
Rent Telecom Towers	290,000	226,412	78.1%	227,608
Gain or Loss on Sale of Assets	-	-		-
Other	-	5,945		-
Total Revenues	4,158,777	3,145,868		3,082,071
Expenditures				
Salaries & Benefits	1,882,430	1,308,456	69.5%	1,226,734
Repairs & Maintenance	29,000	5,313	18.3%	7,805
Professional & Technical	216,504	155,918	72.0%	129,658
System Support	226,030	142,693	63.1%	156,849
Copier Maintenance Fees	181,000	154,746	85.5%	182,409
Communication Equipment	19,000	11,939	62.8%	11,747
Supplies and Software Licensing	22,710	102,882	453.0%	148,595
Equipment	58,319	74,061	127.0%	20,828
Energy	1,539,141	1,434,450	93.2%	1,256,816
Postage	38,000	45,612	120.0%	11,055
Miscellaneous	7,400	611	8.3%	4,179
Transfer to Capital	48,000	-		40,000
Sub-Total Expenditures	4,267,534	3,436,679	80.5%	3,196,675
Depreciation	141,730	97,550	68.8%	101,823
Equipment Capitalized	-	-		-
Total Expenditures	4,409,264	3,534,229	80.2%	3,298,498
Net Income (Loss)	(250,487)	(388,361)		(216,426)
Retained Earnings, July 1	2,175,371	2,175,371		2,286,552
Retained Earnings, Mar 31	\$ 1,924,884	\$ 1,787,010		\$ 2,070,126

Eastern Highlands Health District
General Fund
Balance Sheet
March 31, 2025
(with comparative totals for March 31, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ 619,978	\$ 721,711
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>619,978</u>	<u>721,711</u>
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>519</u>	<u>-</u>
Total Liabilities	<u>519</u>	<u>-</u>
Fund Balance	<u>619,460</u>	<u>721,711</u>
Total Liabilities and Fund Balance	<u>\$ 619,978</u>	<u>\$ 721,711</u>

**Eastern Highlands Health District
General Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2025**

(with comparative totals for March 31, 2024)

	Adopted Budget 2024/25	Amended Budget 2024/25	Percent of Adopted Budget		2024
			2025		
Revenues					
Member Town Contributions	\$ 474,660	\$ 474,660	\$ 356,052	75.0%	\$ 347,395
State Grants	207,210	207,210	207,210	100.0%	207,210
Septic Permits	50,000	50,000	32,025	64.1%	35,707
Well Permits	13,000	13,000	9,875	76.0%	9,925
Soil Testing Service	41,000	41,000	26,240	64.0%	29,660
Food Protection Service	85,000	85,000	72,651	85.5%	61,174
B100a Reviews	26,000	26,000	16,890	65.0%	17,560
Septic Plan Reviews	33,500	33,500	24,920	74.4%	22,905
Other Health Services	9,700	9,700	986	10.2%	1,835
Cosm Insp	6,600	6,600	6,300	95.5%	6,650
Vaccine Adm	-	-	5,502		-
Appropriation of Fund Balance	63,406	63,406	-	0.0%	-
Total Revenues	1,010,076	1,010,076	758,650	75.1%	740,021
Expenditures					
Salaries & Wages	702,470	702,470	484,295	68.9%	458,881
Grant Deductions	(71,369)	(71,369)	(79,600)	111.5%	(77,363)
Benefits	231,780	231,780	169,627	73.2%	132,351
Miscellaneous Benefits	14,210	14,210	6,132	43.2%	5,391
Insurance	15,050	15,050	15,542	103.3%	15,390
Professional & Technical Services	26,720	26,720	22,799	85.3%	19,963
Vehicle Repairs & Maintenance	4,000	4,000	9,113	227.8%	6,187
Health Reg*Admin Overhead	35,075	35,075	26,306	75.0%	25,418
Other Purchased Services	32,240	32,240	28,877	89.6%	27,807
Other Supplies	12,000	12,000	7,672	63.9%	3,406
Equipment - Minor	4,900	4,900	152	3.1%	2,662
Total Expenditures	1,007,076	1,007,076	690,916	68.6%	620,092
Operating Transfers					
Transfer to CNR Fund	3,000	3,000	-	0.0%	-
Total Exp & Oper Trans	1,010,076	1,010,076	690,916	68.4%	620,092
Excess (Deficiency) of Revenues	-	-	67,734		119,929
Fund Balance, July 1	551,726	551,726	551,726		601,782
Fund Balance plus Cont. Capital, Mar.31st	\$ 551,726	\$ 551,726	\$ 619,460		\$ 721,711

Eastern Highlands Health District
Capital Non-Recurring Fund
Balance Sheet
March 31, 2025
(with comparative totals for March 31, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ <u>277,372</u>	\$ <u>221,817</u>
Total Assets	<u><u>277,372</u></u>	<u><u>221,817</u></u>
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>277,372</u>	<u>221,817</u>
Total Liabilities and Fund Balance	\$ <u><u>277,372</u></u>	\$ <u><u>221,817</u></u>

Eastern Highlands Health District
Capital Non-Recurring Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2025
(with comparative totals for March 31, 2024)

	2025	2024
Revenues		
General Fund	\$ -	\$ 5,372
Total Revenues	-	5,372
Operating Transfers		
General Fund	-	-
Total Operating Transfers	-	-
Total Rev & Oper Trans	-	5,372
Expenditures		
Professional & Technical Services	4,700	-
Vehicles	29,575	-
Office Equipment	-	-
Total Expenditures	34,275	-
Excess (Deficiency) of Revenues	(34,275)	5,372
Fund Balance, July 1	311,647	216,445
Fund Balance plus Cont. Capital, Mar.31	\$ 277,372	\$ 221,817

**Town of Mansfield
Debt Service Fund
Balance Sheet
March 31, 2025**
(with comparative totals for March 31, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ <u>1,684,728</u>	\$ <u>7,100,732</u>
Total Assets	<u><u>1,684,728</u></u>	<u><u>7,100,732</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>1,684,728</u>	<u>2,576,694</u>
Total Liabilities and Fund Balance	\$ <u><u>1,684,728</u></u>	\$ <u><u>7,100,732</u></u>

**Town of Mansfield
Debt Service Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2025
(with comparative totals for March 31, 2024)**

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
Operating Transfers				
General Fund	\$ 1,800,000	\$ 1,350,000	75%	\$ 1,200,000
Premium Income	-	562	0%	-
Sewer Operating Fund	<u>221,250</u>	<u>165,938</u>	75%	<u>171,563</u>
Total Operating Transfers	<u>2,021,250</u>	<u>1,516,500</u>	75%	<u>1,371,563</u>
Total Rev & Oper Trans	<u>2,021,250</u>	<u>1,516,500</u>	75%	<u>1,371,563</u>
Expenditures				
Principal Payments	1,535,000	585,000	38%	585,000
Issuance Costs	-	1,000	0%	1,500
Interest Payments	<u>1,107,975</u>	<u>682,864</u>	62%	<u>699,830</u>
Total Expenditures	<u>2,642,975</u>	<u>1,268,864</u>	48%	<u>1,286,330</u>
Excess (Deficiency) of Revenues	(621,725)	247,636		85,232
Fund Balance, July 1	<u>1,437,092</u>	<u>1,437,092</u>		<u>2,491,461</u>
Fund Balance plus Cont. Capital, Mar 31	<u>815,367</u>	<u>\$ 1,684,728</u>		<u>\$ 2,576,694</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	\$ 562	
Interest on Unspent Balance					
Total Revenues	541,293	734,323	29,039	562	-
Operating Transfers In - General Fund	730,000	2,761,390	1,600,000	1,800,000	1,900,000
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	2,021,812	2,113,750
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
Professional Fees				1,500	1,500
Issuance Costs (Notes & Bonds)	90,164	66,584	16,214		
Total Expenditures	945,689	1,940,602	2,912,158	2,644,475	2,549,925
Revenues and Other Financing Sources Over/(Under) Expend	569,354	1,791,361	(1,054,369)	(622,663)	(436,175)
Fund Balance, July 1	130,746	700,100	2,491,461	1,437,092	814,429
Fund Balance, June 30	\$ 700,100	\$ 2,491,461	\$ 1,437,092	\$ 814,429	\$ 378,254

**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	2,100,000	2,100,000	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	2,304,750	2,300,250	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
Professional Fees	1,500	1,500	1,500	1,500	1,500
Issuance Costs (Notes & Bonds)					
Total Expenditures	2,333,475	2,272,525	2,299,075	2,232,975	2,166,875
Revenues and Other Financing Sources Over/(Under) Expend	(124,225)	32,225	1,175	(37,225)	24,375
Fund Balance, July 1	378,254	254,029	286,254	287,429	250,204
Fund Balance, June 30	<u>\$ 254,029</u>	<u>\$ 286,254</u>	<u>\$ 287,429</u>	<u>\$ 250,204</u>	<u>\$ 274,579</u>

**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
Professional Fees	1,500	1,500	1,500	1,500	1,500
Issuance Costs (Notes & Bonds)					
Total Expenditures	2,158,275	2,147,675	2,029,575	2,050,975	1,990,875
Revenues and Other Financing Sources Over/(Under) Expend	(21,525)	(65,425)	(1,825)	(27,725)	27,875
Fund Balance, July 1	274,579	253,054	187,629	185,804	158,079
Fund Balance, June 30	\$ 253,054	\$ 187,629	\$ 185,804	\$ 158,079	\$ 185,954

**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
Professional Fees	1,500	1,500	1,500
Issuance Costs (Notes & Bonds)			
Total Expenditures	1,955,775	1,894,213	1,832,650
Revenues and Other Financing Sources Over/(Under) Expend	58,475	115,358	172,220
Fund Balance, July 1	185,954	244,429	359,787
Fund Balance, June 30	<u>\$ 244,429</u>	<u>\$ 359,787</u>	<u>\$ 532,007</u>

**Town of Mansfield
Serial Bonds Summary
Schools and Town
as of March 31, 2025**

	<u>Schools</u>	<u>Town</u>	<u>Total</u>
Balance at July 1, 2024	\$ 21,883,000	\$ 5,117,000	\$ 27,000,000
Issued During Period	-	-	-
Retired During Period	122,000	463,000	585,000
Balance at March 31, 2025	<u>\$ 21,761,000</u>	<u>\$ 4,654,000</u>	<u>\$ 26,415,000</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, 2024	\$ 27,000,000	\$ 1,757,400	\$ -	\$ 28,757,400
Debt Issued	-	-	-	-
Debt Retired	585,000	1,757,400	-	2,342,400
Balance at March 31, 2025	<u>\$ 26,415,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,415,000</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		\$ 88,000
2011 Town Sewer Purpose Bond	330,000	3/15	9/15	57,500		30,000
2011 School General Oblig. Bond	1,025,000	3/15	9/15	163,000		82,000
2019 Town General Oblig. Bond	482,000	3/1	9/1	336,000		336,000
2019 Town Sewer Purpose Bond	6,000,000	3/1	9/1	4,200,000		4,200,000
2019 School General Oblig. Bond	873,000	3/1	9/1	670,000		629,000
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>\$ 26,676,000</u>	<u>\$ -</u>	<u>\$ 26,415,000</u>

**Town of Mansfield
Detail of Debt Outstanding
Schools and Town
As of March 31, 2025**

	Original Amount	Balance 1/0/00
Schools:		
Consists of -		
2011 General Obligation Bonds:		
MMS Heating Conversion	\$ 1,025,000	82,000
2019 General Obligation Bonds:		
MMS Gymnasium Renovation	873,000	629,000
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	23,898,000	21,761,000
Town:		
Consists of -		
2011 General Obligation Bonds:		
Community Center Air Conditioning	173,620	11,500
Hunting Lodge Road Bikeway	105,250	3,500
Salt Storage Shed	263,130	17,000
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	20,000
Transportation Facility Improvements	130,000	10,000
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	26,000
2019 General Obligation Bonds:		
Open Space	482,000	336,000
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Design	330,000	30,000
2019 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Project	6,000,000	4,200,000
Town Outstanding Debt	8,164,000	4,654,000
Total Debt Outstanding	\$ 32,062,000	\$ 26,415,000

**Town of Mansfield
Summary of Investments
March 31, 2025**

Health Insurance Fund

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 03/31/25
State Treasurer	\$ 3,033,868	4.88%	Various	Various	\$
Total Accrued Interest @ 3/31/25					\$
Interest Received 7/1/24 - 3/31/25					<u>109,596</u>
Total Interest, Health Insurance Fund @ 3/31/25					<u>\$ 109,596</u>

All Other Funds

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 03/31/25
State Treasurer	\$ 44,614,383	4.88%	Various	Various	\$
Total Accrued Interest @ 3/31/25					\$
Interest Received 7/1/24 - 3/31/25					<u>1,711,383</u>
Total Interest, General Fund @ 3/31/25					<u>\$ 1,711,383</u>

Town of Mansfield
Memo

DATE April 3rd, 2025

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

From: Jerl Casey, Collector of Revenue

Subject: Amounts and % of Collections for 07/01/2024 to 3/31/2025 comparable to 07/01/2023 to 3/31/2024 and 07/01/2022 to 3/31/2023

	GRAND LIST 2023	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 3/31/2025	% OPEN
RE	26,365,956.26	114.11	26,366,070.37	(25,934,241.45)	98%	431,828.92	2%
STORRS CENTER RE	3,702,653.16		3,702,653.16	(3,699,496.72)	100%	3,156.44	0%
PER	3,424,451.47	(2,569.50)	3,421,881.97	(3,330,618.57)	97%	91,263.40	3%
STORRS CENTER PP	99,865.87	(3,353.84)	96,512.03	(91,331.73)	95%	5,180.30	5%
MV	3,231,721.86	(87,058.57)	3,144,663.29	(2,925,875.83)	93%	218,787.46	7%
DUE	36,824,648.62	(92,867.80)	36,731,780.82	(35,981,564.30)	98%	750,216.52	2%
MVS	438,932.66	5,673.03	444,605.69	(359,520.11)	81%	85,085.58	19%
TOTAL	37,263,581.28	(87,194.77)	37,176,386.51	(36,341,084.41)	98%	835,302.10	2.2%

PRIOR YEARS COLLECTION

July 1, 2024 to June 30 2025

Suspense Collections	2,730.03	Suspense Interest Less Fees	3,801.83
Prior Years Taxes	<u>442,929.75</u>	Interest and Lien Fees	<u>267,083.85</u>
	<u>445,659.78</u>		<u>270,885.68</u>

	GRAND LIST 2022	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 3/31/2024	% OPEN
RE	26,984,359.07	8,804.93	26,993,164.00	(26,644,984.73)	0.99	348,179.27	1%
STORRS CENTER RE	3,794,578.07		3,794,578.07	(3,789,739.69)	1.00	4,838.38	0%
PER	3,018,650.10	(15,110.40)	3,003,539.70	(2,925,301.80)	0.97	78,237.90	3%
STORRS CENTER PP	105,760.83	(2,793.30)	102,967.53	(98,946.39)	0.96	4,021.14	4%
MV	3,501,917.18	(71,150.13)	3,430,767.05	(3,204,542.23)	0.93	226,224.82	7%
DUE	37,405,265.25	(80,248.90)	37,325,016.35	(36,663,514.84)	0.98	661,501.51	2%
MVS	468,323.95	(12,302.66)	456,021.29	(362,964.93)	0.80	93,056.36	20%
TOTAL	37,873,589.20	(92,551.56)	37,781,037.64	(37,026,479.77)	0.98	754,557.87	2.0%

PRIOR YEARS COLLECTION

July 1, 2023 to June 30 2024

Suspense Collections	5,225.00	Suspense Interest Less Fees	9,487.05
Prior Years Taxes	<u>430,260.54</u>	Interest and Lien Fees	<u>226,833.16</u>
	<u>435,485.54</u>		<u>236,320.21</u>

	GRAND LIST 2021	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 3/31/2023	% OPEN
RE	26,118,252.80	(31,586.50)	26,086,666.30	(25,535,728.62)	98%	550,937.68	2%
STORRS CENTER RE	3,608,277.60		3,608,277.60	(3,666,118.24)	102%	(57,840.64)	-2%
PER	2,987,304.46	(15,574.30)	2,971,730.16	(2,911,469.61)	98%	60,260.55	2%
STORRS CENTER PP	106,600.38	(1,731.06)	104,869.32	(91,046.95)	87%	13,822.37	13%
MV	3,231,690.62	(75,787.15)	3,155,903.47	(2,971,281.40)	94%	184,622.07	6%
DUE	36,052,125.86	(124,679.01)	35,927,446.85	(35,175,644.82)	98%	751,802.03	2.1%
MVS	456,289.20	(13,852.96)	442,436.24	(334,647.01)	76%	107,789.23	24%
TOTAL	36,508,415.06	(138,531.97)	36,369,883.09	(35,510,291.83)	98%	859,591.26	2.4%

PRIOR YEARS COLLECTION

July 1, 2022 to June 30 2023

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

Notes: Collections are holding steady at about 98% which is where we normally are this time of year

270 Fund Analysis

3/31/2025

	Balance			Balance
Activity	7/1/2024	Revenues	Expenditures	3/31/2025
Animal Shelter Donations	887.62	-	-	887.62
Neuter Assist/Education Fund	1,431.21	473.00	(200.00)	1,704.21
CAS Foundation-Endowment/Flanagan Grant	140.00	-	-	140.00
Chef Ann Foundation	5,000.00	-	(8,091.98)	(3,091.98)
CT Writing Project	464.98	-	-	464.98
Dorothy C. Goodwin Program	554.90	-	-	554.90
Enriching Student Achievement	74,359.00	-	(1,946.49)	72,412.51
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	24,210.00	(11,296.08)	18,022.36
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	-	4.96	10,331.12
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	53,403.12	(149,552.68)	703,273.27
Permitting/Enforcement Software	89,492.21	12,091.50	-	101,583.71
Mary Jane Newman Fund	426.61	-	-	426.61
Downtown Partnership	9,317.29	-	(2,949.61)	6,367.68
Mansfield Bike Tour	11,434.54	20.00	(60.58)	11,393.96
MDP - Festival on the Green	21,664.09	14,375.00	(13,952.27)	22,086.82
Nature's Medicine	21,764.16	-	-	21,764.16
Paterson Square Events	156.61	40.00	-	196.61
Special Events - Private Duty	8,545.53	3,120.00	(2,386.29)	9,279.24
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	37,500.00	(187,386.84)	85,494.56
Ambulance Services	7,015.41	565,899.87	(115,332.36)	457,582.92
FM Global Fire Prevention Grant	24.81	-	-	24.81
Mansfield Fire Donations	11,842.92	1,550.00	(201.18)	13,191.74
Roberta Smith Bequest	10,000.00	-	-	10,000.00
2020 Farm Viability Grant - HS	7,430.91	(120.00)	-	7,310.91
2023 Farm Viability G	(1,382.74)	5,000.00	-	3,617.26
Elderly Disabled Responsive Transp	1,789.30	22,720.00	(12,676.80)	11,832.50
General Services - Special Needs	49,439.22	16,298.53	(38,343.38)	27,394.37
JRB-CYA Grant 23-24	545.00	-	-	545.00
JRB-CYA Grant 24-25	-	750.00	-	750.00
Local Prevention Coun	-	5,342.00	(3,429.00)	1,913.00

270 Fund Analysis

3/31/2025

	Balance			Balance
Activity	7/1/2024	Revenues	Expenditures	3/31/2025
Animal Shelter Donations	887.62	-	-	887.62
Local Prevention Council Grant-SERAC	828.03	-	-	828.03
Mansfield Holiday Fund - Key Bank	550.00	-	-	550.00
MFFP - Town Staff	1,665.82	1,155.00	(2,820.82)	-
Ossen Foundation Farm Grant	22.85	-	-	22.85
OthOper-CLICK Grant	(57.50)	-	57.50	0.00
Senior Center Café & Library	1,551.32	6,663.43	(6,127.12)	2,087.63
Senior Newsletter	728.53	588.00	(110.74)	1,205.79
Senior Programs	19,202.25	62,041.85	(42,058.09)	39,186.01
SERAC-Mini Opiod Grant PT2 19/20	(0.00)	-	-	(0.00)
Youth Services Prog-MASP/SERAC Donation	5,826.58	363.00	(338.00)	5,851.58
Community Assistance	-	27,500.00	-	27,500.00
Friends of Library	29,362.47	-	(14,632.19)	14,730.28
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	1,850.00	(662.02)	10,329.65
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	195.00	-	8,459.12
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	-	(1,701.55)	34,443.16
Click It or Ticket Program	607.84	-	-	607.84
Holiday DUI Enforcement	2,012.13	18,506.12	(14,874.87)	5,643.38
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	10,834.14	(12,599.39)	18,732.73
Land Protection Program	15,597.26	2,528.00	-	18,125.26
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	922,944.62	(671,592.37)	2,103,470.68

**Mansfield Board of Education
Special Education Cost Analysis - General Fund
March 31, 2025**

	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	\$ 240,360
Transportation Costs	135,271	87,642	102,837	114,940	134,117
Instruction	1,727,780	1,859,280	1,863,591	1,972,480	1,362,256
Management	322,701	357,527	373,498	379,550	304,353
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>2,041,086</u>
Offsetting revenue from Special Education Reserve	-	-	(100,000)	(246,500)	(184,875)
Net Budgeted Expenditures	<u>\$ 2,550,344</u>	<u>\$ 2,620,399</u>	<u>\$ 2,531,353</u>	<u>\$ 2,446,470</u>	<u>\$ 1,856,211</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 09

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
1005 Town General Fund						
4101 Legislative						
49999 Approp. of Fund Balance	-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	-1,711,382.81	261,382.81	118.0%
48817 Telecom Services Payment	-28,000	0	-28,000	-32,259.06	4,259.06	115.2%
48827 Gain or Loss on Sale of Inves	0	0	0	1,280.50	-1,280.50	100.0%
48890 Other	-2,500	0	-2,500	-22,450.48	19,950.48	898.0%
TOTAL Accounting & Disbursements	-16,739,250	0	-16,739,250	-16,998,078.88	258,828.88	101.5%
4125 Animal Control						
44222 Redemption/Release Fees	-2,760	0	-2,760	-465.00	-2,295.00	16.8%
44223 Boarding/Quarantine Fees	0	0	0	-4,685.00	4,685.00	100.0%
44525 Animal Adoption Fees	-410	0	-410	-260.00	-150.00	63.4%
TOTAL Animal Control	-3,170	0	-3,170	-5,410.00	2,240.00	170.7%
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 09							
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL	
41901 Current Year Levy	-36,357,817	0	-36,357,817	-35,888,596.68	-469,220.32	98.7%	
41902 Prior Year Levy	-250,000	0	-250,000	-443,912.72	193,912.72	177.6%	
41903 Interest & Lien Fees	-195,600	0	-195,600	-267,083.85	71,483.85	136.5%	
41904 Motor Vehicle Supplement	-410,000	0	-410,000	-359,489.17	-50,510.83	87.7%	
41905 Susp. Coll. Taxes - Trnsc.	-5,000	0	-5,000	-2,730.05	-2,269.95	54.6%	
41906 Susp. Coll. Int. - Trnsc.	-6,000	0	-6,000	-3,801.83	-2,198.17	63.4%	
41909 Collection Fees	-18,750	0	-18,750	-11,612.50	-7,137.50	61.9%	
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	-3,500.00	-300.00	92.1%	
44106 Copies of Records	-80	0	-80	-6.00	-74.00	7.5%	
TOTAL Revenue Collections	-37,253,047	0	-37,253,047	-36,981,585.69	-271,461.31	99.3%	
4143 Information Technology							
49928 School Cafeteria	-2,550	0	-2,550	-1,912.50	-637.50	75.0%	
TOTAL Information Technology	-2,550	0	-2,550	-1,912.50	-637.50	75.0%	
4147 Town Clerk							
41204 Conveyance Tax	-175,000	0	-175,000	-258,844.72	83,844.72	147.9%	
42241 Sport Licenses	-40	0	-40	-94.00	54.00	235.0%	
42261 Dog Licenses	-6,000	0	-6,000	-6,686.25	686.25	111.4%	
42271 Misc Licenses & Permits	-1,200	0	-1,200	-1,660.00	460.00	138.3%	
44102 Recording	-40,000	0	-40,000	-30,866.00	-9,134.00	77.2%	
44106 Copies of Records	-6,500	0	-6,500	-7,823.00	1,323.00	120.4%	
44501 Vital Statistics	-12,000	0	-12,000	-8,922.00	-3,078.00	74.4%	
TOTAL Town Clerk	-240,740	0	-240,740	-314,895.97	74,155.97	130.8%	
4153 Planning & Development							
42210 Subdivision Permits	-150	0	-150	.00	-150.00	.0%	
42211 Zoning/Special Permits	-40,000	0	-40,000	-8,915.00	-31,085.00	22.3%	
42212 ZBA Applications	-1,000	0	-1,000	-1,000.00	.00	100.0%	

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2025 09

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
42214 IWA Permits	-3,000	0	-3,000	-28,565.95	25,565.95	952.2%
42231 Adm Cost Reimb-Permits	-200	0	-200	-182.00	-18.00	91.0%
44103 Zoning Regulations	-100	0	-100	-91.00	-9.00	91.0%
45723 Citations And Fines	-250	0	-250	.00	-250.00	.0%
48895 Consultant Fees Reimbursement	-60,000	0	-60,000	6,090.00	-66,090.00	-10.2%
TOTAL Planning & Development	-104,700	0	-104,700	-32,663.95	-72,036.05	31.2%

4201 Police Services

43354 Circuit Court - State Tickets	-500	0	-500	.00	-500.00	.0%
44201 Police Service	-44,200	0	-44,200	-15,309.39	-28,890.61	34.6%
45705 Town Prk Fines-Storrs Center	-8,000	0	-8,000	-976.20	-7,023.80	12.2%
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	-25,035.59	-30,664.41	44.9%

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	-251,438.56	-498,561.44	33.5%
42232 Housing Code Permits	-210,000	0	-210,000	-152,100.00	-57,900.00	72.4%
42233 Housing Code Penalties	-1,000	0	-1,000	-200.00	-800.00	20.0%
42234 Landlord Registrations	-2,500	0	-2,500	-1,040.00	-1,460.00	41.6%
44044 Parking Plan Review Fee	-300	0	-300	-595.00	295.00	198.3%
44106 Copies of Records	-250	0	-250	-60.50	-189.50	24.2%
45711 Landlord Registration Penalty	-100	0	-100	.00	-100.00	.0%
45715 Ordinance Violation Penalty	-23,000	0	-23,000	-189,900.00	166,900.00	825.7%
TOTAL Building Inspection	-987,150	0	-987,150	-595,334.06	-391,815.94	60.3%

4219 Fire Prevention

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2025 09						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
42271 Misc Licenses & Permits	-200	0	-200	-185.00	-15.00	92.5%
44099 Fire Safety Code Fees	-50,000	0	-50,000	-36,207.75	-13,792.25	72.4%
TOTAL Fire Prevention	-50,200	0	-50,200	-36,392.75	-13,807.25	72.5%
4302 Pw Admin/Super/Operations						
42223 Sewer Permits	-250	0	-250	-350.00	100.00	140.0%
42224 Road Permits	-1,500	0	-1,500	-700.00	-800.00	46.7%
43350 State Support - Town	-200	0	-200	.00	-200.00	.0%
44050 Blue Prints	-200	0	-200	.00	-200.00	.0%
44071 Day Care Grounds Maintenance	-23,495	0	-23,495	-17,620.50	-5,874.50	75.0%
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	-18,670.50	-9,674.50	65.9%
4313 Equipment Maintenance						
44010 Charge For Services	-3,500	0	-3,500	-9,113.48	5,613.48	260.4%
TOTAL Equipment Maintenance	-3,500	0	-3,500	-9,113.48	5,613.48	260.4%
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	-49,810.50	49,810.50	100.0%
TOTAL Facilities Management	-65,000	0	-65,000	-49,810.50	-15,189.50	76.6%
4501 Library Services						
43357 Library - Connecticut/ill	-12,430	0	-12,430	.00	-12,430.00	.0%
44010 Charge For Services	-700	0	-700	-1,450.88	750.88	207.3%
44051 Notary Fees	-220	0	-220	.00	-220.00	.0%
45103 Fines On Overdue Books	-120	0	-120	-109.47	-10.53	91.2%
45104 Lost & Damaged Books/Material	-500	0	-500	-452.46	-47.54	90.5%
TOTAL Library Services	-13,970	0	-13,970	-2,012.81	-11,957.19	14.4%

Town of Mansfield ~CT 54078~

TOWN OF MANSFIELD REVENUE SUMMARY BY SOURCE

FOR 2025 09							
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL	
4700 Education							
43301 Education Assistance	-9,795,790	-1,413,610	-11,209,400	-5,930,296.00	-5,279,104.00	52.9%	
TOTAL Education	-9,795,790	-1,413,610	-11,209,400	-5,930,296.00	-5,279,104.00	52.9%	
TOTAL Town General Fund	-65,909,082	-1,413,610	-67,322,692	-60,968,621.12	-6,354,070.88	90.6%	
GRAND TOTAL	-65,909,082	-1,413,610	-67,322,692	-60,968,621.12	-6,354,070.88	90.6%	
** END OF REPORT - Generated by Stephanie Fox **							

TOWN OF MANSFIELD
EXPENDITURE SUMMARY BY ACTIVITY

FOR 2025 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1005 Town General Fund							
4101 Legislative	143,210	0	143,210	133,342.93	-810.00	10,677.07	92.5%
4115 Municipal Management	318,030	0	318,030	231,534.06	.00	86,495.94	72.8%
4117 Finance Administration	566,650	0	566,650	424,987.50	.00	141,662.50	75.0%
4125 Animal Control	158,310	0	158,310	106,395.22	.00	51,914.78	67.2%
4130 Central Services	74,110	0	74,110	53,077.36	1,233.60	19,799.04	73.3%
4131 Property Assessment	303,030	0	303,030	195,124.41	-8,598.25	116,503.84	61.6%
4135 Revenue Collections	223,190	0	223,190	153,240.23	.00	69,949.77	68.7%
4139 Town Attorney	81,500	0	81,500	83,250.14	41,515.21	-43,265.35	153.1%
4141 Municipal Mgmt/Human Resources	268,900	0	268,900	182,231.93	7,600.63	79,067.44	70.6%
4142 Employee Benefits	4,484,914	0	4,484,914	3,267,991.99	26,375.40	1,190,546.61	73.5%
4143 Information Technology	284,500	0	284,500	213,375.00	.00	71,125.00	75.0%
4147 Town Clerk	269,910	0	269,910	204,094.44	6,094.11	59,721.45	77.9%
4153 Planning & Development	501,310	0	501,310	310,132.64	53.10	191,124.26	61.9%
4157 Insurance	275,950	0	275,950	254,738.98	.00	21,211.02	92.3%
4161 Probate	10,950	0	10,950	10,942.34	.00	7.66	99.9%
4168 Boards and Commissions	7,550	0	7,550	1,160.54	.00	6,389.46	15.4%
4197 General Elections	151,190	0	151,190	126,248.75	149.40	24,791.85	83.6%
4201 Police Services	1,986,210	0	1,986,210	204,233.38	.00	1,781,976.62	10.3%
4203 Fire & Emergency Services	3,389,960	0	3,389,960	2,351,230.77	50,748.89	987,980.34	70.9%
4207 Emergency Management	73,890	0	73,890	57,694.95	.00	16,195.05	78.1%
4213 Building Inspection	519,470	0	519,470	355,424.72	165.00	163,880.28	68.5%
4219 Fire Prevention	216,860	0	216,860	134,958.06	2,300.00	79,601.94	63.3%
4302 PW Admin/Super/Operations	2,382,750	0	2,382,750	1,703,057.57	33,155.51	646,536.92	72.9%
4305 Engineering	140,660	0	140,660	71,293.44	3,222.01	66,144.55	53.0%
4313 Equipment Maintenance	755,740	0	755,740	482,377.59	32,721.56	240,640.85	68.2%
4340 Facilities Management	1,259,220	0	1,259,220	962,506.15	100,496.17	196,217.68	84.4%
4401 Health Regulation & Inspection	156,980	0	156,980	117,736.71	.00	39,243.29	75.0%
4427 Human Services	1,077,330	0	1,077,330	667,897.92	596.64	408,835.44	62.1%
4428 Grants to Area Agencies	70,000	0	70,000	64,000.00	-8,000.00	14,000.00	80.0%
4501 Library Services	1,065,880	0	1,065,880	753,866.57	24,192.14	287,821.29	73.0%
9800 Contingency	260,150	0	260,150	.00	.00	260,150.00	.0%
9925 Other Financing Uses	7,610,810	1,413,610	9,024,420	7,121,717.50	.00	1,902,702.50	78.9%
TOTAL Town General Fund	29,089,114	1,413,610	30,502,724	20,999,863.79	313,211.12	9,189,649.09	69.9%
GRAND TOTAL	29,089,114	1,413,610	30,502,724	20,999,863.79	313,211.12	9,189,649.09	69.9%

** END OF REPORT - Generated by Stephanie Fox **

MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2025 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1010 Board General Fund							
611010 General Instruction	5,166,380	2,963,320	8,129,700	4,900,739.45	.00	3,228,960.55	60.3%
611020 English	21,960	15,000	36,960	33,576.96	665.39	2,717.65	92.6%
611040 World Languages	25,760	-17,650	8,110	4,548.95	.00	3,561.05	56.1%
611050 Health & Safety	6,750	-1,850	4,900	1,860.94	.00	3,039.06	38.0%
611060 Physical Education	10,520	4,000	14,520	7,422.09	2,840.01	4,257.90	70.7%
611070 Art	11,810	2,500	14,310	9,456.95	551.22	4,301.83	69.9%
611080 Mathematics	16,190	3,600	19,790	12,991.07	-151.96	6,950.89	64.9%
611090 Music	3,430,410	-3,404,860	25,550	17,084.24	3,061.07	5,404.69	78.8%
611100 Science	19,380	12,100	31,480	16,548.76	682.20	14,249.04	54.7%
611110 Social Studies	25,690	-13,600	12,090	5,679.26	91.19	6,319.55	47.7%
611150 Information Technology	146,990	0	146,990	125,337.87	13,746.00	7,906.13	94.6%
611220 Life & Consumer Science	6,330	4,400	10,730	7,984.04	1,529.14	1,216.82	88.7%
611230 Technology Education	22,150	-3,400	18,750	13,776.56	2,751.20	2,222.24	88.1%
611300 English Learners	1,029,060	-964,510	64,550	36,906.08	199.62	27,444.30	57.5%
612010 Special Ed Instruction	957,970	949,010	1,906,980	1,211,802.44	120.98	695,056.58	63.6%
612020 Enrichment	213,960	209,460	423,420	241,768.76	.00	181,651.24	57.1%
612040 Pre-Kindergarten	371,600	97,800	469,400	299,174.18	.00	170,225.82	63.7%
612340 Extended School Year	31,100	0	31,100	26,589.13	.00	4,510.87	85.5%
613100 Remedial Reading/Math	361,930	-5,020	356,910	206,636.58	.00	150,273.42	57.9%
614000 Summer Learning Experience	11,590	0	11,590	49,606.39	1,640.00	-39,656.39	442.2%
616000 Tuition Payments	104,500	0	104,500	138,037.64	173,254.50	-206,792.14	297.9%
619000 Central Services	91,800	0	91,800	79,860.04	1,947.48	9,992.48	89.1%
621020 School Counseling	230,520	0	230,520	139,372.75	86.57	91,060.68	60.5%
621030 Health Services	215,410	5,880	221,290	149,561.78	49.50	71,678.72	67.6%
621040 Outside Eval/Contracted Serv	195,500	0	195,500	132,431.84	51,843.15	11,225.01	94.3%
621050 Speech & Language	364,060	3,630	367,690	231,781.15	.00	135,908.85	63.0%
621080 Psychological Services	384,820	0	384,820	185,493.10	86.57	199,240.33	48.2%
622010 Curriculum Development	219,205	0	219,205	193,234.41	36.22	25,934.37	88.2%
622020 Professional Development	0	0	0	200.00	.00	-200.00	100.0%
623020 Media Services	366,605	70	366,675	230,216.51	13,830.07	122,628.42	66.6%
623100 Library	0	0	0	2,686.00	.00	-2,686.00	100.0%
624010 Board of Education	209,800	72,240	282,040	103,462.95	12,462.50	166,114.55	41.1%
624020 Superintendent's Office	540,300	32,520	572,820	429,586.90	17,195.77	126,037.33	78.0%
624040 Special Education Admin	379,550	-3,430	376,120	276,144.40	.00	99,975.60	73.4%
625200 Principals' Office Services	1,324,660	37,800	1,362,460	986,202.02	1,960.97	374,297.01	72.5%
625230 Field Studies	23,000	0	23,000	11,944.23	15,605.67	-4,549.90	119.8%
626010 Business Management	735,350	0	735,350	592,703.52	.00	142,646.48	80.6%
627100 Plant Operations - Building	1,430,400	8,600	1,439,000	1,047,336.66	48,567.52	343,095.82	76.2%
628010 Regular Transportation	1,209,820	0	1,209,820	960,256.82	292,592.83	-43,029.65	103.6%
628020 Spec Ed Transportation	114,940	0	114,940	134,117.00	74,121.50	-93,298.50	181.2%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2025 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
634300 After School Program	43,830	0	43,830	20,735.68	622.00	22,472.32	48.7%
634400 Athletic Program	51,290	0	51,290	31,372.55	.00	19,917.45	61.2%
680000 Employee Benefits	4,678,990	-7,610	4,671,380	3,388,574.61	11,989.69	1,270,815.70	72.8%
TOTAL Board General Fund	24,801,880	0	24,801,880	16,694,803.26	743,978.57	7,363,098.17	70.3%
GRAND TOTAL	24,801,880	0	24,801,880	16,694,803.26	743,978.57	7,363,098.17	70.3%

** END OF REPORT - Generated by Stephanie Fox **