

Town of Mansfield

Financial Statements

(For the Period Ending June 30, 2025)

Finance Department
Amanda L. Backhaus, CPA
Director of Finance
September 22, 2025

Town of Manfield
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June 30, 2025

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MEMO

To: Mansfield Town Council
CC: Ryan Aylesworth, Town Manager
From: Amanda L. Backhaus, Director of Finance
Date: September 22, 2025
Subject: **Financial Statements dated June 30, 2025**

General Fund Budget Highlights

Revenues

Tax Collections The total collection rate through June 30, 2025 is 99.4% compared to 99.6% in the prior year. Real estate collections, which account for approximately 81.5% of the levy, are 99.2% as compared to 99.1% for last year.

State Support for Education The Education Cost Sharing (ECS) Grant for FY 2024/25 revised budget is \$11,209,400 based on State estimates at the time the budget was adopted. This grant is typically received in three payments – 25% in September/October; 25% in January; 50% in April. Through June 30, 2025 we received \$11,866,186. Proposed use of these funds will be discussed in October.

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

Licenses and Permits Building permit activity was significantly under budget (44.1%). The Town was expecting Hub Site B to make a payment by end of year but that did not materialize. We anticipate this payment to be made in FY2026. Ordinance Violations and Conveyance tax both came in significantly over budget. In total we collected 96.3% of the licenses and permits that were anticipated.

Miscellaneous Total interest income through June 30, 2025 is \$2,075,186 as compared to \$2,684,795 for the same period last year. The average STIF interest rate for July - June 2025 was 4.76% as compared to 5.40% for the same period last year.

Expenditures

Town Expenditures As of June, 2025, General Fund expenditures and encumbrances represent 98.6% of the total operating budget. Budget transfers to cover over expended departments will be discussed with the Finance Committee at their September meeting.

Other Governmental Funds

Day Care Fund

Revenues exceeded expenditures by \$9,974 for the period. Fund balance at July 1, 2024 increased from \$784,163 to \$794,137 as of June 30, 2025.

Cafeteria Fund

Expenditures exceeded revenues by \$211,196 for the current fiscal year. The main driver of this deficit was increased personnel costs, increased price of food and student lunch debt. The Food Services Director is working to adjust staffing and procurement methods to reduce deficits going forward. Rates have been increased for FY2026 to help prevent future deficits.

Recreation Program Fund

Expenditures exceeded revenues by \$223,714 for the period. Fund balance at July 1, 2024 increased from (\$36,973) to (\$260,687) as of June 30, 2025.

Capital Non-Recurring Fund

Expenditures exceeded revenues by \$881,911 for the period. Fund balance at July 1, 2024 decreased from \$4,303,797 to \$881,911 as of June 30, 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 June 30, 2025 is \$116,911. In May 2025, the Council authorized \$800,000 to fund the downtown loop pedestrian improvements. This money will be returned to capital non-recurring through year-end transfers in October.

Town Aid Road Fund

Expenditures exceeded revenues by \$19,748 for the period. Fund balance at July 1, 2024 decreased from \$288,155 to \$268,407 as of June 30, 2025.

Mansfield Downtown Partnership

Revenues exceeded expenditures by \$164,256 for the period. Fund balance at July 1, 2024 increased from \$445,890 to \$610,146 as of June 30, 2025.

Transit Services Fund

Revenues exceeded expenditures by \$23,644 for the period. Fund balance at July 1, 2024 increased from \$236,944 to \$260,589 as of June 30, 2025. Operations are proceeding according to budget for the Transportation Center and WRTD activity.

Cemetery Fund

Revenues exceeded expenditures by \$2,317 for the period. Fund balance at July 1, 2024 increased from \$259,784 to \$262,101 as of June 30, 2025. The major costs for this fund are mowing and cemetery maintenance.

Enterprise Funds

Solid Waste Fund

Revenues exceeded expenditures by \$5,033 for the period. Fund balance at July 1, 2024 increased from \$992,933 to \$997,966 as of June 30, 2025.

Sewer Fund

Expenditures exceeded revenues by \$53,162 for the period. Fund balance at July 1, 2024 decreased from \$12,297,152 to \$12,243,989 as of June 30, 2025.

Internal Service Funds

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

Revenues exceeded expenditures by \$292,752 for the period. Fund balance at July 1, 2024 increased from \$3,982,960 to \$4,275,711 as of June 30, 2025. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of approximately \$2.1 million. Although claims are higher in FY25 than the previous year, the fund is currently operating at a surplus.

Worker's Compensation Fund

Revenues exceeded expenditures by \$6,092 for the period. Fund balance increased from \$238,405 to \$244,497 as of June 30, 2025.

Management Services Fund

Expenditures exceeded revenues by \$349,907 for the period. Fund balance decreased from \$2,175,371 to \$1,825,464 as of June 30, 2025.

Eastern Highlands Health District

Revenues exceeded expenditures by \$2,252 for the period. Fund balance increased from \$551,726 to \$553,977 as of June 30, 2025.

Debt Service Fund

Expenditures exceeded revenues by \$655,114 for the period. Fund balance decreased from \$1,437,092 to \$781,978 as of June 30, 2025.

**TOWN OF MANSFIELD
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FY25 - as of June 30, 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	\$ 36,157,279	\$ (200,538)	99.4%
Prior year levy	250,000	250,000	727,381	477,381	291.0%
Interest and lien fees	195,600	195,600	487,770	292,170	249.4%
Motor vehicle supplement	410,000	410,000	384,131	(25,869)	93.7%
Suspense collections taxes	5,000	5,000	4,649	(351)	93.0%
Suspense collections interest	6,000	6,000	6,001	1	100.0%
Collection fees	18,750	18,750	21,632	2,882	115.4%
Total property taxes	<u>37,243,167</u>	<u>37,243,167</u>	<u>37,788,842</u>	<u>545,675</u>	<u>101.5%</u>
Intergovernmental:					
State:					
Board of Education:					
Education assistance	<u>9,795,790</u>	<u>11,209,400</u>	<u>11,866,186</u>	<u>656,786</u>	<u>105.9%</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	14,352	1,922	115.5%
Disability exempt reimbursement	1,000	1,000	853	(147)	85.3%
Emergency management performance	12,900	12,900	21,387	8,487	165.8%
Veterans' reimbursement	3,030	3,030	3,418	388	112.8%
Judicial Revenue Distribution	3,800	3,800	4,620	820	121.6%
PILOT - Senior Housing	20,000	20,000	25,439	5,439	127.2%
PILOT - Holinko Estates			7,525	7,525	#DIV/0!
State support	200	200	-	(200)	0.0%
State support - other	6,840	6,840	6,841	1	100.0%
Total general government	<u>15,292,110</u>	<u>15,292,110</u>	<u>15,316,346</u>	<u>24,236</u>	<u>100.2%</u>
Federal:					
In lieu of taxes	<u>5,000</u>	<u>5,000</u>	<u>5,937</u>	<u>937</u>	<u>118.7%</u>
Total Intergovernmental	<u>25,092,900</u>	<u>26,506,510</u>	<u>27,188,469</u>	<u>681,959</u>	<u>102.6%</u>
Investment income	<u>1,450,000</u>	<u>1,450,000</u>	<u>2,075,186</u>	<u>625,186</u>	<u>143.1%</u>

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TOWN OF MANSFIELD
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)
FY25 - as of June 30, 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	\$ 43,271	\$ 3,271	108.2%
Copies of records	6,870	6,870	10,790	3,920	157.1%
Vital statistics	12,000	12,000	13,340	1,340	111.2%
Police service	44,700	44,700	42,985	(1,715)	96.2%
Redemption/release fees	2,760	2,760	735	(2,025)	26.6%
Animal adoption fees	410	410	380	(30)	92.7%
Boarding/Quarantine Fees			4,685	4,685	#DIV/0!
Lost and damaged book material	500	500	763	263	152.7%
Fines on overdue books	120	120	118	(2)	98.2%
Blueprints	200	200		(200)	0.0%
Zoning regulations	100	100	131	31	131.0%
Daycare grounds maintenance	23,495	23,495	23,494	(1)	100.0%
Charges for services	4,420	4,420	17,179	12,759	388.7%
Celeron square bike path maintenance	2,700	2,700	2,700	-	100.0%
Fire safety code fees	50,000	50,000	49,717	(283)	99.4%
Misc. licenses and permits	1,400	1,400	2,580	1,180	184.3%
Sports licenses	40	40	139	99	347.5%
Dog licenses	6,000	6,000	7,689	1,689	128.1%
Conveyance tax	175,000	175,000	310,336	135,336	177.3%
Trailer and subdivision permits	150	150		(150)	0.0%
Zoning permits	40,000	40,000	24,050	(15,950)	60.1%
ZBA applications	1,000	1,000	1,500	500	150.0%
IWA permits	3,000	3,000	29,791	26,791	993.0%
Administrative cost - reimbs. Permits	200	200	266	66	133.0%
Consulting fee reimbursement	60,000	60,000		(60,000)	0.0%
Sewer permits	250	250	450	200	180.0%
Road permits	1,500	1,500	1,250	(250)	83.3%
Building permits	750,000	750,000	330,940	(419,060)	44.1%
Housing code permits	210,000	210,000	211,960	1,960	100.9%
Housing code penalties	1,000	1,000	200	(800)	20.0%
Landlord registrations	2,500	2,500	1,315	(1,185)	52.6%
Parking tickets - Town	8,000	8,000	(352)	(8,352)	-4.4%
Landlord registration penalty	100	100	-	(100)	0.0%
Ordinance violation penalty	26,000	26,000	274,900	248,900	1057.3%
Citation and fines	250	250		(250)	0.0%
Rent	65,000	65,000	66,619	1,619	102.5%
Telecom services payment	28,000	28,000	36,353	8,353	129.8%
Total Charges for Services:	<u>1,567,665</u>	<u>1,567,665</u>	<u>1,510,275</u>	<u>(57,390)</u>	<u>96.3%</u>
Other Local Revenues:					
Other	<u>5,350</u>	<u>5,350</u>	<u>43,543</u>	<u>38,193</u>	<u>813.9%</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>68,606,314</u>	<u>\$ 1,283,622</u>	<u>101.9%</u>

**TOWN OF MANSFIELD
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FY25 - as of June 30, 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	\$ 148,189	-	\$ (4,979)	103.5%
Town Manager						
Municipal management	318,030	318,030	327,961	-	(9,931)	103.1%
Personnel management	268,900	268,900	252,448	2,250	14,202	94.7%
Legal:						
Town attorney	81,500	81,500	113,444	-	(31,944)	139.2%
Probate	10,950	10,950	10,942	-	8	99.9%
Elections:						
Town clerk	269,910	269,910	275,658	-	(5,748)	102.1%
General elections	151,190	151,190	152,060	90	(960)	100.6%
Community Development						
Building inspection	519,470	519,470	498,853	-	20,617	96.0%
Planning and Development	501,310	501,310	444,219	-	57,091	88.6%
Boards and Commissions	7,550	7,550	2,896	-	4,654	38.4%
Finance:						
Administration	566,650	566,650	566,650	-	-	100.0%
Revenue collection	223,190	223,190	220,920	-	2,270	99.0%
Property assessment	303,030	303,030	275,086	-	27,944	90.8%
Central copying	74,110	74,110	71,801	-	2,309	96.9%
Information technology	284,500	284,500	284,500	-	-	100.0%
Total general government	<u>3,723,500</u>	<u>3,723,500</u>	<u>3,645,627</u>	<u>2,340</u>	<u>75,533</u>	<u>98.0%</u>
Public Safety:						
Police protection:						
Police services	1,986,210	1,986,210	1,762,979	721	222,510	88.8%
Animal control	158,310	158,310	140,812	-	17,498	88.9%
Fire protection:						
Fire prevention	216,860	216,860	194,024	-	22,836	89.5%
Fire and emergency services	3,389,960	3,389,960	3,335,811	5,881	48,268	98.6%
Emergency management:	<u>73,890</u>	<u>73,890</u>	<u>79,197</u>	<u>-</u>	<u>(5,307)</u>	<u>107.2%</u>
Total public safety	<u>5,825,230</u>	<u>5,825,230</u>	<u>5,512,823</u>	<u>6,602</u>	<u>305,805</u>	<u>94.8%</u>
Public Works:						
PW Admin/Supervision/Operations	2,382,750	2,382,750	2,346,331	17,506	18,913	99.2%
Equipment maintenance	755,740	755,740	696,899	-	58,841	92.2%
Engineering	140,660	140,660	102,673	-	37,987	73.0%
Facilities	<u>1,259,220</u>	<u>1,259,220</u>	<u>1,337,896</u>	<u>1,000</u>	<u>(79,676)</u>	<u>106.3%</u>
Total public works	<u>4,538,370</u>	<u>4,538,370</u>	<u>4,483,799</u>	<u>18,506</u>	<u>36,065</u>	<u>99.2%</u>

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**TOWN OF MANSFIELD
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)
FY25 - as of June 30, 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	\$ 156,982	\$ -	\$ (2)	100.0%
Human Services	1,077,330	1,077,330	958,588	-	118,742	89.0%
Library Services	1,065,880	1,065,880	1,033,191	9,415	23,274	97.8%
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>2,212,762</u>	<u>9,415</u>	<u>148,013</u>	<u>93.8%</u>
Townwide Expenditures						
Employee benefits	4,484,914	4,484,914	4,396,929	-	87,985	98.0%
Insurance (LAP)	275,950	275,950	255,348	-	20,602	92.5%
Contingency	260,150	260,150	-	-	260,150	0.0%
Total town-wide expenditures	<u>5,021,014</u>	<u>5,021,014</u>	<u>4,652,277</u>	<u>-</u>	<u>368,737</u>	<u>92.7%</u>
Total Townwide Expenditures	<u>21,478,304</u>	<u>21,478,304</u>	<u>20,507,288</u>	<u>36,863</u>	<u>934,153</u>	<u>95.7%</u>
Education						
Contribution to Region No 19	12,018,088	12,018,088	12,018,088	-	-	100.0%
Mansfield Board of Education	24,801,880	24,801,880	24,800,783	-	1,097	100.0%
Total Education	<u>36,819,968</u>	<u>36,819,968</u>	<u>36,818,871</u>	<u>-</u>	<u>1,097</u>	<u>100.0%</u>
Total budgetary expenditures	<u>58,298,272</u>	<u>58,298,272</u>	<u>57,326,159</u>	<u>36,863</u>	<u>935,250</u>	<u>98.4%</u>
Other Financing Uses:						
Town transfers out	<u>7,610,810</u>	<u>9,024,420</u>	<u>9,024,420</u>	<u>-</u>	<u>-</u>	<u>100.0%</u>
Total other financing uses	<u>7,610,810</u>	<u>9,024,420</u>	<u>9,024,420</u>	<u>-</u>	<u>-</u>	<u>100.0%</u>
Total	<u>\$ 65,909,082</u>	<u>\$ 67,322,692</u>	<u>66,350,579</u>	<u>36,863</u>	<u>\$ 935,250</u>	<u>98.6%</u>

**Town of Mansfield
Day Care Fund
Balance Sheet
June 30, 2025**
(with comparative totals for June 30, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ 752,064	\$ 798,051
Accounts Receivable	<u>102,056</u>	<u>41,699</u>
Total Assets	<u><u>854,120</u></u>	<u><u>839,750</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	17,012	14,449
Accrued Payroll	42,971	41,137
Deferred Revenue	<u>-</u>	<u>-</u>
Total Liabilities	<u>59,982</u>	<u>55,587</u>
Fund Balance	<u>794,137</u>	<u>784,163</u>
Total Liabilities and Fund Balance	<u><u>\$ 854,120</u></u>	<u><u>\$ 839,750</u></u>

Town of Mansfield
Day Care Fund - Combined Program
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2025
(with comparative totals for June 30, 2024)

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
Fees for Services - Parent Fees	\$ 1,030,000	\$ 893,728	86.8%	\$ 951,019
Fees for Services - State Grant	622,356	614,124	98.7%	553,358
State Support - Other	30,000	278,403	928.0%	19,177
School Readiness Grant	53,544	72,189	134.8%	60,892
Subsidies for Services	110,000	158,543	144.1%	86,903
National School Lunch Grant	40,000	50,456	126.1%	40,867
Other	27,000	54,426		68,757
Total Revenues	1,912,900	2,121,869	110.9%	1,780,972
Expenditures				
Direct Program	1,366,594	1,467,009	107.3%	1,293,189
Administrative	198,921	193,486	97.3%	171,475
Energy	52,000	52,000	100.0%	42,000
Food Service Supplies	50,500	55,117	109.1%	49,539
Purchased Property Services	99,503	86,325	86.8%	91,602
Other Purchased Services	82,082	186,625	227.4%	122,270
Insurance	15,000	10,837	72.2%	11,603
Building Supplies	16,000	7,898	49.4%	32,329
Repairs & Maintenance	21,200	10,342	48.8%	19,778
Instructional & Office Supplies	11,100	42,255	380.7%	22,385
Equipment				7,540
Total Expenditures	1,912,900	2,111,895	110.4%	1,863,710
Excess (Deficiency) of Revenues	-	9,974		(82,738)
Fund Balance, July 1	784,163	784,163		866,901
Fund Balance plus Cont. Capital, Jun 30	\$ 784,163	\$ 794,137		\$ 784,163

Mansfield Board of Education
Cafeteria Fund
Balance Sheet
June 30, 2025
(with comparative totals for June 30, 2024)

	<u>2025</u>		<u>2024</u>
Assets			
Cash and Cash Equivalents	\$ (197,515)	\$	(8,969)
Accounts Receivable	73,139		100,932
Inventory	<u>15,996</u>		<u>14,325</u>
 Total Assets	 <u><u>(108,379)</u></u>		 <u><u>106,288</u></u>
 Liabilities and Fund Balance			
Liabilities			
Accounts Payable	3,958		14,153
Accrued Payroll	4,706		2,915
Due to Other Funds	11,437		10,505
Deferred Revenue	<u>30,099</u>		<u>26,100</u>
 Total Liabilities	 <u>50,201</u>		 <u>53,672</u>
 Fund Balance	 <u>(158,580)</u>		 <u>52,616</u>
 Total Liabilities and Fund Balance	 <u><u>\$ (108,379)</u></u>	 \$	 <u><u>106,288</u></u>

Mansfield Board of Education
Cafeteria Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2025
(with comparative totals for June 30, 2024)

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
Revenues				
Sales of Food	\$ 457,000	\$ 569,249	124.6%	\$ 449,685
Intergovernmental	550,000	496,372	90%	621,316
Other	5,000	4,576		19,673
Total Revenues	<u>1,012,000</u>	<u>1,070,197</u>	105.8%	<u>1,090,674</u>
Expenditures				
Salaries & Benefits	762,652	806,298	105.7%	773,092
Food & Supplies	508,200	458,186	90.2%	553,194
Repairs & Maintenance	1,500	4,325	288.4%	1,780
Equipment	13,000	10,033		15,369
Contingency	-	-		-
Total Expenditures	<u>1,285,352</u>	<u>1,278,843</u>	99.5%	<u>1,343,435</u>
Transfers				
Transfers Out - General Fund	<u>2,550</u>	<u>2,550</u>	100.0%	<u>2,550</u>
Excess (Deficiency) of Revenues	(275,902)	(211,196)		(255,311)
Fund Balance, July 1	<u>52,616</u>	<u>52,616</u>		<u>307,927</u>
Fund Balance plus Cont. Capital, June 30	<u>(223,286)</u>	<u>\$ (158,580)</u>		<u>\$ 52,616</u>

**Town of Mansfield
Parks and Recreation
Balance Sheet
June 30, 2025**
(with comparative totals for Jun 30, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ 6,801	\$ 187,076
Prepaid Expenditures	-	60
Accounts Receivable	<u>23,008</u>	<u>23,868</u>
 Total Assets	 <u><u>29,809</u></u>	 <u><u>211,004</u></u>
 Liabilities and Fund Balance		
Liabilities		
Accrued Payroll	71,026	57,797
Accounts Payable	39,706	28,465
Due to Other Funds	16,020	15,647
Deferred Revenue	<u>163,744</u>	<u>146,068</u>
 Total Liabilities	 <u>290,496</u>	 <u>247,977</u>
 Fund Balance	 <u>(260,687)</u>	 <u>(36,973)</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 29,809</u></u>	 <u><u>\$ 211,004</u></u>

**Town of Mansfield
Parks and Recreation
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2025**
(with comparative totals for Jun 30, 2024)

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
Membership Fees	\$ 665,990	\$ 653,083	98%	\$ 636,076
Program Fees	957,240	695,741	73%	727,164
Fee Waivers	37,800	21,014	56%	22,653
Daily Admission Fees	40,150	44,241	110%	42,824
Rent - Facilities/Parties	33,240	16,348	49%	26,549
Employee Wellness	8,000	6,300	79%	5,985
Rent - E.O. Smith	19,200	8,400	44%	17,280
Charge for Services	7,000	9,140	131%	5,190
Contributions	40,350	16,545	41%	15,757
Sale of Merchandise	3,250	1,040	32%	1,443
Sale of Food	2,250	1,467	65%	2,544
Other	11,000	11,478	104%	10,681
Total Revenues	1,825,470	1,484,798	81%	1,514,146
Operating Transfers				
General Fund - Recreation Administrative	423,760	423,760	100%	649,970
General Fund - Community Programs	262,550	262,550	100%	215,680
General Fund - Bicent. Pond	38,000	38,000	100%	38,000
General Fund - Teen Center	36,500	36,500	100%	35,000
Total Operating Transfers	760,810	760,810	100%	938,650
Total Rev & Oper Transfers	2,586,280	2,245,608	87%	2,452,796
Expenditures				
Salaries & Wages	1,518,620	1,356,348	89%	1,334,307
Benefits	370,560	342,720	92%	309,023
Professional & Technical	171,330	191,965	112%	154,432
Purchased Property Services	18,411	18,854	102%	15,397
Repairs & Maintenance	40,050	42,755	107%	39,332
Rentals	6,200	6,523	105%	951
Other Purchased Services	286,100	254,154	89%	242,263
Other Supplies	50,090	45,669	91%	41,168
Energy	152,870	152,870	100%	143,300
Building Supplies	17,620	10,709	61%	14,710
Recreation Supplies	32,760	20,421	62%	27,532
Equipment	30,100	26,333	87%	19,810
Total Expenditures	2,694,711	2,469,322	92%	2,342,225
Excess (Deficiency) of Revenues	(108,431)	(223,714)		110,570
Fund Balance, July 1	(36,973)	(36,973)		(147,542)
Fund Balance, Jun 30	<u>\$ (145,404)</u>	<u>\$ (260,687)</u>		<u>\$ (36,973)</u>

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	\$ 5,963,610
Board Contribution	270,000	-	285,000	-	64,390
Ambulance User Fees	349,496	521,538	456,357	350,000	628,432
Other	12,750	269,168	80,375	-	28,580
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	6,864,163
Uses:					
Operating Transfers Out:					
Capital Fund	5,633,094	4,534,180	5,522,626	6,352,950	10,286,049
Capital Fund - Storrs Center Reserve	-	-	-	-	-
Premium Pay	-	51,200	-	-	-
Total Uses	5,633,094	4,585,380	5,522,626	6,352,950	10,286,049
Excess/(Deficiency)	981,151	1,466,258	1,541,257	(1,273,799)	(3,421,886)
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	\$ 881,911
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>\$ 116,911</u>

Capital Projects as of June 30, 2025 - PRELIMINARY

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>Encumbrances</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	13,061	18,940	5,000
Technology Infrastructure - Schools	2,125,000	2,125,000	-	2,125,000	42,655	2,144,271	(61,926)
Technology Infrastructure - Town Wide	100,000	100,000	-	100,000	-	100,000	-
Redesign of Town Website	15,000	15,000	-	15,000	-	13,743	1,257
Furniture & Fixtures	388,226	388,226	-	388,226	-	348,888	39,338
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	12,526	74,162	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	62,582	64,114	25,305
Wayfinding Signage Implementation	565,245	565,245	-	565,245	-	257,424	307,821
Positioning & Marketing Plan	230,000	230,000	-	230,000	535	150,744	78,721
Municipal Facilities Optimization Review/Design	200,000	200,000	-	200,000	-	55,000	145,000
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	-	1,140	248,860
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	708,733	(76,626)	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	16,679,907	173,374	16,853,281	131,358	14,503,176	2,218,747

**Capital Projects as of June 30, 2025 - PRELIMINARY
Public Safety**

Revenues

Expenses

Account and Description	<i>Revenues</i>			<i>Expenses</i>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrances</u>	<u>Expenses</u>	<u>Balance</u>
Aerial Vehicle Training	60,000	60,000	-	60,000	-	6,413	53,587
Ambulance Stretcher & Load System	50,000	50,000	-	50,000	-	32,013	17,987
CDBG Fire Truck	250,480	250,480	-	250,480	2,490	243,606	4,383
Defibulator Unit	10,000	10,000	-	10,000	-	5,101	4,899
Fire & Emerg Serv Comm Equipment	187,046	187,046	-	187,046	2,693	105,438	78,915
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	14,700	274,704	23,596
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	-	19,407	593
Life Safety Equipment	65,000	65,000	-	65,000	-	31,966	33,034
Light Rescue 107 Replacement	50,000	50,000	-	50,000	71,655	-	(21,655)
SQUAD 207 Refurbish	256,027	256,027	-	256,027	-	245,583	10,444
Rescue Equipment	169,884	169,884	-	169,884	-	111,619	58,265
SCBA	80,000	80,000	-	80,000	-	-	80,000
Thermal Imager Cameras	50,000	50,000	-	50,000	-	-	50,000
Vehicle Exhaust System	28,000	28,000	-	28,000	-	28,150	(150)
Security Improvements	365,000	365,000	-	365,000	2,995	148,613	213,392
Police Speed Enforcement Lasers	-	-	-	-	-	-	-
Police Electric Bikes & Radar Equipment	20,000	20,000	-	20,000	-	18,046	1,954
Body and Vehicle Cameras - Animal Control	26,215	26,215	-	26,215	-	26,215	-
Total Public Safety:	2,316,653	2,316,653	-	2,316,653	94,533	1,370,881	851,239

**Capital Projects as of June 30, 2025 - PRELIMINARY
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>Encumbrances</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	66,770	7,800	425,430
Community Center Fitness Equipment	793,830	793,830	-	793,830	-	789,345	4,485
Invasive Control	182,940	175,940	7,000	182,940	33,058	77,744	72,138
Lions Memorial Park Upgrades	25,000	25,000	-	25,000	-	4,350	20,650
MCC Aquatics Area Improvements	15,000	15,000	-	15,000	-	15,000	-
MCC Equipment	45,000	45,000	-	45,000	-	41,391	3,609
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	-	546,349	107,270
Park Signs	15,000	15,000	-	15,000	-	-	15,000
Pickle Ball Court	40,000	40,000	-	40,000	-	10,835	29,165
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	-	56,550	8,450
Total Community Services:	8,179,164	7,614,164	565,000	8,179,164	99,828	6,398,564	1,680,772

Capital Projects as of June 30, 2025 - PRELIMINARY

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>Encumbrances</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	-	76,035	3,210
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
Roof Repairs/Town Hall Roof Replacement	948,900	948,900	-	948,900	14,221	920,455	14,223
Animal Shelter Building Repairs	155,500	155,500	-	155,500	-	46,927	108,573
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	4,600	844,363	173,471
Community Center HVAC Upgrades	52,000	52,000	-	52,000	-	-	52,000
Daycare Building Repairs	465,000	465,000	-	465,000	-	377,580	87,420
Daycare HVAC	80,000	80,000	-	80,000	7,207	72,793	-
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	1,126,657	727,172	1,853,830	749,722	1,090,860	13,248
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	21,537	2,071,212	62,513
School Building Project	50,880,179	48,296,821	2,583,358	50,880,179	872,907	47,156,949	2,850,323
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	1,777,248	394,649	291,713
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	2,105,110	133,127	561,763
MMS Photovoltaic Panels	572,012	-	572,012	572,012	-	325,275	246,737
MMS Renovations	1,607,171	1,607,171	-	1,607,171	309,620	1,034,726	262,824
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	269,563	4,902
Senior Center ADA Renovations	65,000	65,000	-	65,000	-	-	65,000
Town Hall Bldg Repairs & Improvements	521,000	521,000	-	521,000	-	394,696	126,304
Transfer Station Building Repairs	9,000	9,000	-	9,000	-	-	9,000
Total Facilities Management:	73,269,185	64,245,465	9,023,720	73,269,185	6,066,889	60,606,613	6,595,684

Capital Projects as of June 30, 2025 - PRELIMINARY
Public Works

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrances	Expenses	Balance
Cemeteries	40,000	40,000	-	40,000	-	32,390	7,610
Coventry Road Culvert	350,000	350,000	-	350,000	-	260,326	89,674
Culvert Rehabilitation	400,000	400,000	-	400,000	-	-	400,000
Downtown Pedestrian Loop	215,400	105,069	110,331	215,400	6,501	170,173	38,726
Downtown Storrs Enhancements	112,524	112,524	-	112,524	-	40,903	71,621
DPW Building Equipment	7,000	7,000	-	7,000	-	3,660	3,340
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	-	117,900	12,100
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	14,000	514,494	91,506
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	44,225	88,775	2,944,200
Maple Road - Phase 2	3,109,200	150,000	2,959,200	3,109,200	44,225	88,775	2,976,200
Mowers & Attachments	321,909	321,909	-	321,909	-	310,279	11,630
Pavement/Sidewalk Assessment Mgmt	55,500	55,500	-	55,500	-	32,667	22,833
Replace Street & Sidewalk Lights	15,000	15,000	-	15,000	-	1,296	13,704
Road Resurfacing	15,269,450	15,227,238	42,212	15,269,450	265	14,864,884	404,302
Safe Routes to Schools - Rte 89	472,909	441,543	31,366	472,909	-	441,543	31,366
Separtist Road Culvert Relining	150,000	150,000	-	150,000	-	-	150,000
Sidewalk/Walkway Equipment	140,000	140,000	-	140,000	-	98,788	41,212
Small Bridges & Culverts	329,084	329,084	-	329,084	-	300,070	29,014
South Eagleville Community Challenge Grant	5,954,595	1,412,372	4,542,223	5,954,595	3,615,220	2,020,304	319,071
South Eagleville Green	-	-	-	-	-	-	-
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	3,300	910,664	414,552
Trailer	14,000	14,000	-	14,000	-	11,089	2,911
Transfer Station Compost Project	129,500	-	129,500	129,500	-	-	129,500
Transfer Station Walls & Covers	200,000	200,000	-	200,000	-	4,410	195,590
Tree Replacement	823,457	823,457	-	823,457	-	783,374	40,082
Water Truck Replacement	125,000	125,000	-	125,000	-	-	125,000
Total Public Works:	38,456,786	27,573,970	10,882,816	38,456,786	3,727,736	24,815,847	9,913,203

Capital Projects as of June 30, 2025 - PRELIMINARY

Revenue/Expenditure Summary

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>Encumbrances</u>	<u>Expenses</u>	<u>Balance</u>
General Government	16,853,281	16,679,907	173,374	16,853,281	131,358	14,503,176	2,218,747
Public Safety	2,316,653	2,316,653	-	2,316,653	94,533	1,370,881	851,239
Community Services	8,179,164	7,614,164	565,000	8,179,164	99,828	6,398,564	1,680,772
Facilities Management	73,269,185	64,245,465	9,023,720	73,269,185	6,066,889	60,606,613	6,595,684
Public Works	38,456,786	27,573,970	10,882,816	38,456,786	3,727,736	24,815,847	9,913,203
Grand Total:	139,075,068	118,430,158	20,644,910	139,075,068	10,120,344	107,695,081	21,259,644

Town of Mansfield
Town Aid Road Fund
Balance Sheet
June 30, 2025
(with comparative totals for June 30, 2024)

	<u>2025</u>		<u>2024</u>
Assets			
Cash and Cash Equivalents	\$ 268,407	\$	288,155
Accounts Receivable	<u>-</u>		<u>-</u>
Total Assets	<u><u>268,407</u></u>		<u><u>288,155</u></u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>-</u>		<u>-</u>
Total Liabilities	<u>-</u>		<u>-</u>
Fund Balance	<u>268,407</u>		<u>288,155</u>
Total Liabilities and Fund Balance	<u><u>\$ 268,407</u></u>	<u>\$</u>	<u><u>288,155</u></u>

Town of Mansfield
Town Aid Road Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2025
(with comparative totals for June 30, 2024)

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
State Grant	\$ 417,480	\$ 417,525	100%	\$ 417,488
Services (Region 19 Parking Lots)	42,750	42,300	99%	42,300
Total Revenues	460,230	459,825	100%	459,788
Expenditures				
Salaries and Wages	151,000	138,950	92%	90,119
Equipment	-	-	0%	12,961
Supplies	290,000	237,443	82%	123,802
Equipment Rental	25,000	3,180	13%	13,760
Transfer Out to Capital Project	100,000	100,000	100%	150,000
Total Expenditures	566,000	479,573	85%	390,641
Excess (Deficiency) of Revenues	(105,770)	(19,748)		69,147
Fund Balance, July 1	288,155	288,155		219,008
Fund Balance plus Cont. Capital, Jun 30	\$ 182,385	\$ 268,407		\$ 288,155

Mansfield Downtown Partnership
Statement of Financial Position
June 30, 2025
(with comparative totals for June 30, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash & Cash Equivalents	\$ 613,667	454,123
Accounts Receivable	<u>10,300</u>	<u>100</u>
Total Assets	<u><u>623,967</u></u>	<u><u>454,223</u></u>
Liabilities		
Accrued Payroll	7,696	2,832
Accounts Payable	6,124	5,501
Due to Mansfield	<u>-</u>	<u>-</u>
Total Liabilities	<u>13,821</u>	<u>8,333</u>
Fund Balance		
Contributed Capital	51,440	51,440
Unreserved	<u>558,705</u>	<u>394,450</u>
Total Fund Balance	<u>610,146</u>	<u>445,890</u>
Total Liabilities and Fund Balance	\$ <u><u>623,967</u></u>	\$ <u><u>454,223</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 Jun. 30	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	\$ 175,000	100%
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	50,000	100%
Donations	19,645	16,673	18,115	16,110	11,910	15,515	16,200	15,305	22,975	20,000	22,946	115%
Total Revenues	269,645	266,673	324,115	302,110	344,910	355,515	# 356,200	# 375,305	412,975	420,000	422,946	102%
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	210,610	61%
Professional & Technical	21,969	28,845	22,280	21,175	12,480	28,634	41,310	21,495	12,970	17,390	11,610	67%
Office Rental	13,230	13,200	13,464	13,464	13,728	13,728	14,004	14,004	14,676	14,680	14,676	100%
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	16,376	54%
Supplies & Services	1,280	1,277	679	640	573	816	631	753	1,030	2,350	633	27%
Contingency	-	-	-	-	-	-	-	-	-	-	-	
Total Operating Expenditures	261,156	271,719	287,037	281,865	305,962	344,929	# 361,090	# 343,323	354,530	416,960	258,690	62%
Operating Income/(Loss)	8,489	(5,046)	37,078	20,245	38,948	10,586	(4,890)	31,982	58,445	3,040	164,256	
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>\$ 610,146</u>	
Contribution Recap												
Mansfield	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 175,000	\$ 175,000	\$ 175,000	
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>\$ 350,000</u>	

**Town of Mansfield
Transit Services Fund
Balance Sheet
June 30, 2025**

	<u>Intermodal Center 2025</u>	<u>WRTD 2025</u>	<u>Total 2025</u>
Assets			
Cash and Cash Equivalents	\$ 210,448	\$ 50,189	\$ 260,636
Accounts Receivable	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>210,448</u>	<u>50,189</u>	<u>260,636</u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>-</u>	<u>48</u>	<u>48</u>
Total Liabilities	<u>-</u>	<u>48</u>	<u>48</u>
Fund Balance	<u>210,448</u>	<u>50,141</u>	<u>260,589</u>
Total Liabilities and Fund Balance	<u>\$ 210,448</u>	<u>\$ 50,189</u>	<u>\$ 260,636</u>

**Town of Mansfield
Transit Services Fund - Combined
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2025**

	Intermodal Center 2025	WRTD 2025	Total 2025
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Rental Income	\$ 14,856	\$ -	\$ 14,856
Total Revenues	<u>14,856</u>	<u>-</u>	<u>14,856</u>
Expenditures			
Salaries & Benefits	-	-	-
Professional & Technical Services	-	-	-
Other Purchased Services	-	-	-
Office Supplies	844	-	844
Energy	-	-	-
Other General Expense	600	-	600
WRTD - Dial-A-Ride	-	42,046	42,046
WRTD - Windham Reg Transit District	-	76,439	76,439
WRTD - Pre-Paid Fare	-	414	414
WRTD - Disable Transport	-	20,869	20,869
Total Expenditures	<u>1,444</u>	<u>139,768</u>	<u>141,212</u>
Operating Transfers			
Transfer In - General Fund	<u>5,000</u>	<u>145,000</u>	<u>150,000</u>
Total Operating Transfers	<u>5,000</u>	<u>145,000</u>	<u>150,000</u>
Excess (Deficiency) of Revenues	18,412	5,232	23,644
Fund Balance, July 1	<u>192,036</u>	<u>44,909</u>	<u>236,944</u>
Fund Balance plus Cont. Capital, Jun 30	<u>\$ 210,448</u>	<u>\$ 50,141</u>	<u>\$ 260,589</u>

**Town of Mansfield
Cemetery Fund
Balance Sheet
June 30, 2025**
(with comparative totals for June 30, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ 61,712	\$ 67,361
Investments	<u>212,532</u>	<u>203,987</u>
Total Assets	<u><u>274,244</u></u>	<u><u>271,348</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>12,143</u>	<u>11,564</u>
Total Liabilities	<u>12,143</u>	<u>11,564</u>
Fund Balance		
Reserve for Perpetual Care	250,000	250,000
Reserve for Non-Expendable Trust	1,200	1,200
Unreserved	<u>10,901</u>	<u>8,584</u>
Total Fund Balance	<u>262,101</u>	<u>259,784</u>
Total Liabilities and Fund Balance	<u><u>\$ 274,244</u></u>	<u><u>\$ 271,348</u></u>

**Town of Mansfield
Cemetery Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2025**
(with comparative totals for June 30, 2024)

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
Dividend/Investment Income	\$ 6,000	\$ 7,893	132%	\$ 7,202
State Grant	-	5,000		-
Unrealized Gain/Loss on Investments	-	652		(9,785)
Sale of Plots	4,500	10,175	226%	6,100
Total Revenues	<u>10,500</u>	<u>23,719</u>	226%	<u>3,517</u>
Operating Transfers				
Transfer from General Fund	<u>30,000</u>	<u>30,000</u>	100%	<u>30,000</u>
Total Operating Transfers	<u>30,000</u>	<u>30,000</u>	100%	<u>30,000</u>
Total Rev & Oper Transfers	<u>40,500</u>	<u>53,719</u>	133%	<u>33,517</u>
Expenditures				
Salaries	6,500	9,160	141%	8,851
Cemetery Maintenance	14,000	11,808	84%	12,193
Mowing Service	29,000	30,435	105%	35,080
Total Expenditures	<u>49,500</u>	<u>51,403</u>	104%	<u>56,124</u>
Excess (Deficiency) of Revenues	(9,000)	2,317		(22,607)
Fund Balance, July 1	<u>259,784</u>	<u>259,784</u>		<u>282,391</u>
Fund Balance, Jun 30	<u>\$ 250,784</u>	<u>\$ 262,101</u>		<u>\$ 259,784</u>

**TOWN OF MANSFIELD
INVESTMENT POOL
AS OF JUNE 30, 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	85,182.82	995.90	1%
<u>VANGUARD INVESTMENTS</u>							
GNMA FUND	119,800.36	125,802.91	122,296.65	125,883.90	127,348.89	7,548.53	6%
TOTAL BOND FUNDS	203,987.28	216,532.94	205,155.74	212,590.03	212,531.71	8,544.43	
TOTAL INVESTMENTS	203,987.28	216,532.94	205,155.74	212,590.03	212,531.71	8,544.43	

Town of Mansfield
Solid Waste Disposal Fund
Balance Sheet
June 30, 2025
(with comparative totals for June 30, 2024)

	2025	2024
Current Assets		
Cash and Cash Equivalents	\$ 1,018,830	\$ 952,568
Accounts Receivable, net	52,964	54,003
Total Current Assets	1,071,794	1,006,571
Fixed Assets		
Land		
Buildings & Equipment	972,890	946,964
Less: Accumulated Depreciation	(773,338)	(728,302)
Total Fixed Assets	199,552	218,662
Total Assets	1,271,345	1,225,233
Liabilities and Retained Earnings		
Current Liabilities		
Accounts Payable	144,916	104,541
Accrued Compensated Absences	12,025	12,025
Deferred Revenue	19,334	15,567
Refundable Deposits	2,321	2,321
Accrued Payroll	5,321	4,634
Sales Tax Payable	5,463	811
Total Current Liabilities	189,380	139,900
Long-Term Liabilities		
Landfill Postclosure Costs	84,000	92,400
Total Long-Term Liabilities	84,000	92,400
Total Liabilities	273,380	232,300
Retained Earnings	997,966	992,933
Total Liabilities and Fund Balance	\$ 1,271,345	\$ 1,225,233

**Town of Mansfield
Solid Waste Disposal Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2025
(with comparative totals for June 30, 2024)**

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
Revenues				
Garbage Collection Fees	\$ 1,390,500	\$ 1,473,760	106%	\$ 1,402,031
Transfer Station Fees	120,000	145,206	121%	146,352
Sale of Recyclables	5,000	10,141	203%	9,138
Scrap Metals	25,000	26,924	108%	29,202
Other Revenues	46,000	54,302	118%	48,171
Fee Waivers	4,000	3,245	81%	3,335
Total Revenues	<u>1,590,500</u>	<u>1,713,577</u>	<u>108%</u>	<u>1,638,230</u>
Expenditures				
Salaries & Benefits	313,170	307,523	98%	303,920
Contract Pickup	793,900	738,320	93%	711,790
Hauler's Tipping Fees	287,000	383,152	134%	372,602
Equipment Parts/Repair	1,500	3,516	234%	4,569
Mansfield Tipping Fees	67,840	81,701	120%	84,430
Supplies & Services	60,085	55,357	92%	51,893
Recycle Cost	164,000	60,373	37%	45,532
Hazardous Waste	30,800	31,273	102%	27,849
Depreciation Expense	45,440	45,036	99%	44,308
Energy	1,500	1,732	115%	1,379
Trucking Fee	3,200	562	18%	-
Total Expenditures	<u>1,768,435</u>	<u>1,708,545</u>	<u>97%</u>	<u>1,648,272</u>
Net Income (Loss)	(177,935)	5,033		(10,041)
Retained Earnings, July 1	<u>992,933</u>	<u>992,933</u>		<u>1,002,975</u>
Retained Earnings, Jun 30	<u>\$ 814,998</u>	<u>\$ 997,966</u>		<u>\$ 992,933</u>

Town of Mansfield
Sewer Operating Enterprise Fund
Balance Sheet
June 30, 2025
(with comparative totals for June 30, 2024)

	<u>2025</u>	<u>2024</u>
Current Assets		
Cash and Cash Equivalents	\$ (340,015)	\$ (455,936)
Accounts Receivable, net	<u>2,862,973</u>	<u>3,337,109</u>
Total Current Assets	<u>2,522,958</u>	<u>2,881,174</u>
Fixed Assets		
Buildings & Equipment	11,467,995	11,467,995
Less: Accumulated Depreciation	<u>(1,900,188)</u>	<u>(1,735,577)</u>
Total Fixed Assets	<u>9,567,807</u>	<u>9,732,418</u>
Total Assets	<u><u>12,090,765</u></u>	<u><u>12,613,592</u></u>
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	<u>171,960</u>	<u>316,440</u>
Total Liabilities	<u>171,960</u>	<u>316,440</u>
Fund Balance	<u>11,918,805</u>	<u>12,297,152</u>
Total Liabilities and Fund Balance	<u><u>\$ 12,090,765</u></u>	<u><u>\$ 12,613,592</u></u>

Town of Mansfield
Sewer Operating Enterprise Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2025

(with comparative totals for June 30, 2024)

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
Interest & Lien Fees	\$ 350	\$ 5,175	1478%	\$ 3,921
Sewer Charges	805,960	846,652	105%	653,132
Sewer Assessments	197,230	-	0%	-
Total Revenues	1,003,540	851,826	85%	657,052
Expenditures				
Pump Station Maintenance	43,000	29,697	69%	72,634
Sewer Billing	615,000	402,986	66%	475,487
Purchased Services	45,150	41,283	91%	30,672
Debt Service Payment	221,250	221,250	100%	228,750
Windham Plant Upgrade	82,700	45,161	55%	47,139
Depreciation Expense	45,170	164,612	364%	72,110
Total Expenditures	1,052,270	904,989	86%	926,792
Net Income (Loss)	(48,730)	(53,162)		(269,740)
Retained Earnings, July 1	12,297,152	12,297,152		12,566,891
Retained Earnings, Jun 30	\$ 12,248,422	\$ 12,243,989		\$ 12,297,152

Town of Mansfield
Health Insurance Fund
Balance Sheet
June 30, 2025
(with comparative totals for June 30, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and cash equivalents	\$ 3,868,832	\$ 3,672,867
Accounts Receivable	278,414	329,714
Due from Other Funds	<u>573,558</u>	<u>500,123</u>
Total Assets	<u><u>4,720,804</u></u>	<u><u>4,502,703</u></u>
Liabilities and Fund Equity		
Liabilities		
Accrued Medical Claims	245,077	245,077
Accrued Payroll	766	0
Accounts Payable	<u>199,250</u>	<u>274,666</u>
Total Liabilities	<u>445,093</u>	<u>519,743</u>
Fund Balance		
Fund Balance - Available	<u>4,275,711</u>	<u>3,982,960</u>
Total Fund Balance	<u>4,275,711</u>	<u>3,982,960</u>
Total Liabilities and Fund Balance	<u><u>\$ 4,720,804</u></u>	<u><u>\$ 4,502,703</u></u>

Town of Mansfield
Health Insurance Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2025
(with comparative totals for June 30, 2024)

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
Premium Income	\$ 9,749,610	\$ 10,013,410	103%	\$ 9,102,480
Interest Income	100,000	143,091	143%	152,461
Other Income	-	43,374		65,612
Total Revenues	9,849,610	10,199,875	104%	9,320,553
Expenditures				
Medical claims	8,944,290	8,353,759	93%	7,602,204
Administrative expenses	423,270	545,080	129%	434,444
H.S.A Contributions	598,100	599,565	100%	611,954
Employee Wellness Program	27,190	35,501	131%	38,938
Payment in lieu of Insurance	182,600	169,721	93%	179,601
Payroll	176,790	146,856	83%	149,520
Medical Supplies	10,000	1,052	11%	2,049
Consultants	75,000	55,589	74%	54,682
Total Expenditures	10,437,240	9,907,123	95%	9,073,391
Excess (Deficiency) of Revenues	(587,630)	292,752		247,162
Fund Balance, July 1	3,982,960	3,982,960		3,735,798
Fund Balance plus Cont. Capital, June 30	\$ 3,395,330	\$ 4,275,711		\$ 3,982,960

**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	829,578	557,953	493,959
MAY	566,735	457,160	554,640	647,507	295,561	692,937	821,163	696,683	650,261	708,887	609,153	631,321
JUNE	614,551	484,562	776,142	550,778	426,388	552,351	618,063	853,521	672,813	768,947	631,812	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	9,127,013	7,380,733	7,855,355
MONTHLY AVG	634,798	582,716	604,845	544,364	510,823	539,406	640,224	669,301	663,549	760,584	615,061	654,613
% OF INCREASE	-12.5%	-8.2%	3.8%	-10.0%	-6.2%	5.6%	18.7%	4.5%	-0.9%	14.6%	0.96%	8.5%

Town of Mansfield
Workers' Compensation Fund
Balance Sheet
June 30, 2025
(with comparative totals for June 30, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ 244,497	\$ 238,405
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u><u>244,497</u></u>	<u><u>238,405</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Retained Earnings	<u>244,497</u>	<u>238,405</u>
Total Liabilities and Fund Balance	<u><u>\$ 244,497</u></u>	<u><u>\$ 238,405</u></u>

**Town of Mansfield
Workers' Compensation Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2025**
(with comparative totals for June 30, 2024)

	<u>Budget 2024/25</u>	<u>2025</u>	<u>Percent of Adopted Budget</u>	<u>2024</u>
Revenues				
Premium Income	\$ 446,500	\$ 446,500	100%	\$ 401,000
CIRMA Equity Distribution	<u>-</u>	<u>-</u>		<u>-</u>
Total Revenues	<u>446,500</u>	<u>446,500</u>	100%	<u>401,000</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)	6,092		(39,426)
Retained Earnings, July 1	<u>238,405</u>	<u>238,405</u>		<u>277,831</u>
Retained Earnings, Jun 30	<u>\$ 219,905</u>	<u>\$ 244,497</u>		<u>\$ 238,405</u>

**Town of Mansfield
Management Services Fund
Balance Sheet
June 30, 2025**
(with comparative totals for June 30, 2024)

	2025	2024
Current Assets		
Cash and Cash Equivalents	\$ 783,318	\$ 1,061,223
Due From Region/Town	-	-
Accounts Receivable, net	44,560	74,206
Total Current Assets	827,878	1,135,430
Fixed Assets		
Land	145,649	145,649
Buildings	226,679	226,679
Office Equipment	2,941,701	2,904,784
Construction in Progress	-	34,778
Less: Accumulated Depreciation	(2,153,573)	(2,104,003)
Total Fixed Assets	1,160,456	1,207,887
Total Assets	\$ 1,988,334	\$ 2,343,317
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	96,430	119,458
Accrued Payroll	41,284	30,451
Due to Internal Service Fund	25,157	18,036
Total Liabilities	162,870	167,946
Equity		
Contributed Capital	146,000	146,000
Retained Earnings	1,679,464	2,029,371
Total Equity	1,825,464	2,175,371
Total Liabilities and Fund Balance	\$ 1,988,334	\$ 2,343,317

**Town of Mansfield
Management Services Fund
Statement of Revenues, Expenditures
and Changes in Retained Earnings
June 30, 2025
(with comparative totals for June 30, 2024)**

	Budget 2024/25	2025	Percent of Adopted Budget	2024
Revenues				
Copier Service Fees	\$ 189,630	\$ 190,902	100.7%	\$ 182,085
Communication Service Fees	208,227	214,360	102.9%	215,120
Energy Service Fees	1,511,160	1,524,870	100.9%	1,505,300
Postage Fees	48,200	43,450	90.1%	43,620
Shared Finance Fees	1,120,620	1,120,621	100.0%	1,087,784
Shared Info. Technology Fees	790,940	790,642	100.0%	767,926
Rent Telecom Towers	290,000	300,766	103.7%	321,133
Gain or Loss on Sale of Assets	-	-		-
Other	-	8,156		24,066
Total Revenues	4,158,777	4,193,767		4,147,034
Expenditures				
Salaries & Benefits	1,882,430	1,809,367	96.1%	1,672,115
Repairs & Maintenance	29,000	9,952	34.3%	10,793
Professional & Technical	216,504	157,479	72.7%	185,648
System Support	226,030	145,820	64.5%	159,586
Copier Maintenance Fees	181,000	202,093	111.7%	187,831
Communication Equipment	19,000	16,434	86.5%	6,304
Supplies and Software Licensing	22,710	15,350	67.6%	162,593
Equipment	58,319	135,321	232.0%	36,361
Energy	1,539,141	1,861,690	121.0%	1,649,914
Postage	38,000	46,613	122.7%	12,108
Miscellaneous	7,400	751	10.1%	4,897
Transfer to Capital	48,000	-		40,000
Sub-Total Expenditures	4,267,534	4,400,870	103.1%	4,128,149
Depreciation	141,730	142,804	100.8%	130,066
Equipment Capitalized	-	-		-
Total Expenditures	4,409,264	4,543,674	103.0%	4,258,215
Net Income (Loss)	(250,487)	(349,907)		(111,181)
Retained Earnings, July 1	2,175,371	2,175,371		2,286,552
Retained Earnings, Jun 30	\$ 1,924,884	\$ 1,825,464		\$ 2,175,371

Eastern Highlands Health District
General Fund
Balance Sheet
June 30, 2025
(with comparative totals for June 30, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ 590,869	\$ 582,761
Accounts Receivable	<u>2,475</u>	<u>1,170</u>
Total Assets	<u><u>593,344</u></u>	<u><u>583,931</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>43,164</u>	<u>32,206</u>
Total Liabilities	<u>43,164</u>	<u>32,206</u>
Fund Balance	<u>550,180</u>	<u>551,726</u>
Total Liabilities and Fund Balance	<u><u>\$ 593,344</u></u>	<u><u>\$ 583,931</u></u>

**Eastern Highlands Health District
General Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2025
(with comparative totals for June 30, 2024)**

	<u>Adopted Budget 2024/25</u>	<u>Amended Budget 2024/25</u>	<u>Percent of Adopted Budget</u>		<u>2024</u>
			<u>2025</u>		
Revenues					
Member Town Contributions	\$ 474,660	\$ 474,660	\$ 474,719	100.0%	\$ 463,193
State Grants	207,210	207,210	207,210	100.0%	207,210
Septic Permits	50,000	50,000	47,475	95.0%	51,377
Well Permits	13,000	13,000	12,375	95.2%	12,675
Soil Testing Service	41,000	41,000	40,610	99.0%	41,665
Food Protection Service	85,000	85,000	96,761	113.8%	88,764
B100a Reviews	26,000	26,000	26,130	100.5%	24,760
Septic Plan Reviews	33,500	33,500	34,910	104.2%	34,335
Other Health Services	9,700	9,700	8,682	89.5%	4,520
Cosm Insp	6,600	6,600	6,475	98.1%	6,675
Appropriation of Fund Balance	63,406	63,406	-	0.0%	-
Total Revenues	<u>1,010,076</u>	<u>1,010,076</u>	<u>955,347</u>	<u>94.6%</u>	<u>935,174</u>
Expenditures					
Salaries & Wages	702,470	702,470	672,967	95.8%	633,701
Grant Deductions	(71,369)	(71,369)	(89,720)	125.7%	(96,722)
Benefits	231,780	231,780	225,979	97.5%	187,399
Miscellaneous Benefits	14,210	14,210	9,190	64.7%	10,588
Insurance	15,050	15,050	15,542	103.3%	15,390
Professional & Technical Services	26,720	26,720	33,414	125.1%	30,522
Vehicle Repairs & Maintenance	4,000	4,000	12,855	321.4%	5,433
Health Reg*Admin Overhead	35,075	35,075	35,075	100.0%	33,890
Other Purchased Services	32,240	32,240	29,403	91.2%	28,394
Other Supplies	12,000	12,000	4,973	41.4%	4,490
Equipment - Minor	4,900	4,900	417	8.5%	4,145
Total Expenditures	<u>1,007,076</u>	<u>1,007,076</u>	<u>950,095</u>	<u>94.3%</u>	<u>857,231</u>
Operating Transfers					
Transfer to CNR Fund	3,000	3,000	3,000	0.0%	128,000
Total Exp & Oper Trans	<u>1,010,076</u>	<u>1,010,076</u>	<u>953,095</u>	<u>94.4%</u>	<u>985,231</u>
Excess (Deficiency) of Revenues	-	-	2,252		(50,056)
Fund Balance, July 1	551,726	551,726	551,726		601,782
Fund Balance plus Cont. Capital, June 30th	<u>\$ 551,726</u>	<u>\$ 551,726</u>	<u>\$ 553,977</u>		<u>\$ 551,726</u>

Eastern Highlands Health District
Capital Non-Recurring Fund
Balance Sheet
June 30, 2025
(with comparative totals for June 30, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ 280,372	\$ 311,647
Accounts Receivable	<u>5,050</u>	<u> </u>
Total Assets	<u><u>285,422</u></u>	<u><u>311,647</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>285,422</u>	<u>311,647</u>
Total Liabilities and Fund Balance	<u><u>\$ 285,422</u></u>	<u><u>\$ 311,647</u></u>

**Eastern Highlands Health District
Capital Non-Recurring Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2025**
(with comparative totals for June 30, 2024)

	2025	2024
Revenues		
General Fund	\$ 5,050	\$ 5,372
Total Revenues	5,050	5,372
Operating Transfers		
General Fund	3,000	128,000
Total Operating Transfers	3,000	128,000
Total Rev & Oper Trans	8,050	133,372
Expenditures		
Professional & Technical Services	4,700	8,000
Vehicles	29,575	30,170
Office Equipment	-	-
Total Expenditures	34,275	38,170
Excess (Deficiency) of Revenues	(26,225)	95,202
Fund Balance, July 1	311,647	216,445
Fund Balance plus Cont. Capital, June 30th	\$ 285,422	\$ 311,647

**Town of Mansfield
Debt Service Fund
Balance Sheet
June 30, 2025**
(with comparative totals for June 30, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash and Cash Equivalents	\$ <u>781,978</u>	\$ <u>3,196,519</u>
Total Assets	<u><u>781,978</u></u>	<u><u>3,196,519</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>1,759,427</u>
Total Liabilities	<u>-</u>	<u>1,759,427</u>
Fund Balance	<u>781,978</u>	<u>1,437,092</u>
Total Liabilities and Fund Balance	\$ <u><u>781,978</u></u>	\$ <u><u>3,196,519</u></u>

**Town of Mansfield
Debt Service Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2025
(with comparative totals for June 30, 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	\$ 1,800,000	100%	\$ 1,600,000
Premium Income	-	562	0%	29,038
Sewer Operating Fund	<u>221,250</u>	<u>221,250</u>	100%	<u>228,750</u>
Total Operating Transfers	<u>2,021,250</u>	<u>2,021,812</u>	100%	<u>1,857,788</u>
Total Rev & Oper Trans	<u>2,021,250</u>	<u>2,021,812</u>	100%	<u>1,857,788</u>
Expenditures				
Principal Payments	1,535,000	1,535,000	100%	1,535,000
Issuance Costs	-	1,000	0%	16,215
Interest Payments	<u>1,107,975</u>	<u>1,140,926</u>	103%	<u>1,360,943</u>
Total Expenditures	<u>2,642,975</u>	<u>2,676,926</u>	101%	<u>2,912,158</u>
Excess (Deficiency) of Revenues	(621,725)	(655,114)		(1,054,370)
Fund Balance, July 1	<u>1,437,092</u>	<u>1,437,092</u>		<u>2,491,461</u>
Fund Balance plus Cont. Capital, Jun 30	<u>815,367</u>	<u>\$ 781,978</u>		<u>\$ 1,437,092</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 Actual	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	32,951	
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				1,000	1,500
Issuance Costs (Notes & Bonds)	90,164	66,584	16,214		
Total Expenditures	945,689	1,940,602	2,912,158	2,676,926	2,549,925
Revenues and Other Financing Sources Over/(Under) Expend	569,354	1,791,361	(1,054,369)	(655,114)	(436,175)
Fund Balance, July 1	130,746	700,100	2,491,461	1,437,092	781,978
Fund Balance, June 30	\$ 700,100	\$ 2,491,461	\$ 1,437,092	\$ 781,978	\$ 345,803

**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	345,803	221,578	253,803	254,978	217,753
Fund Balance, June 30	<u>\$ 221,578</u>	<u>\$ 253,803</u>	<u>\$ 254,978</u>	<u>\$ 217,753</u>	<u>\$ 242,128</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	242,128	220,603	155,178	153,353	125,628
Fund Balance, June 30	\$ 220,603	\$ 155,178	\$ 153,353	\$ 125,628	\$ 153,503

**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	153,503	211,978	327,336
Fund Balance, June 30	<u>\$ 211,978</u>	<u>\$ 327,336</u>	<u>\$ 499,556</u>

**Town of Mansfield
Serial Bonds Summary
Schools and Town
as of June 30, 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	1,413,000	1,535,000
Balance at March 31, 2025	<u>\$ 21,761,000</u>	<u>\$ 3,704,000</u>	<u>\$ 25,465,000</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	1,535,000	1,757,400	-	3,292,400
Balance at March 31, 2025	<u>\$ 25,465,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,465,000</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	13,800,000	-	13,800,000
2023 School General Purpose Obligation Bo	7,000,000	5/15	11/15	6,300,000	-	6,300,000
2024 Town Bond Anticipation Notes*	-	5/16	-	-	-	-
	<u>\$ 32,195,000</u>			<u>\$ 25,726,000</u>	<u>\$ -</u>	<u>\$ 25,465,000</u>

**Town of Mansfield
Detail of Debt Outstanding
Schools and Town
As of June 30, 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	13,800,000
2023 General Obligation Bonds		
Mansfield Elementary School & Middle School Ro	7,000,000	6,300,000
2024 Bond Anticipation Notes		
Mansfield Elementary School & Middle School Ro	-	-
Schools Outstanding Debt	<u>23,898,000</u>	<u>20,811,000</u>
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	<u>8,164,000</u>	<u>4,654,000</u>
 Total Debt Outstanding	 <u>\$ 32,062,000</u>	 <u>\$ 25,465,000</u>

**Town of Mansfield
Summary of Investments
June 30, 2025**

Health Insurance Fund

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 06/30/25
State Treasurer	\$ 3,067,363	4.76%	Various	Various	\$
Total Accrued Interest @ 6/30/25					\$
Interest Received 7/1/24 - 6/30/25					<u>143,091</u>
Total Interest, Health Insurance Fund @ 6/30/25					<u>\$ 143,091</u>

All Other Funds

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 06/30/25
State Treasurer	\$ 38,625,099	4.76%	Various	Various	\$
Total Accrued Interest @ 6/30/25					\$
Interest Received 7/1/24 - 6/30/25					<u>2,076,110</u>
Total Interest, General Fund @ 6/30/25					<u>\$ 2,076,110</u>

Town of Mansfield
Memo

DATE: July 1st, 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 6/30/2025 comparable to 07/01/2023 to 6/30/2024 and 07/01/2022 to 6/30/2023

	GRAND LIST 2023	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 6/30/2025	% OPEN
RE	26,365,956.26	(2,154.13)	26,363,802.13	(26,153,559.46)	99%	210,242.67	1%
STORRS CENTER RE	3,702,653.16		3,702,653.16	(3,706,686.20)	100%	(4,033.04)	0%
PER	3,424,451.47	(6,331.10)	3,418,120.37	(3,332,150.12)	97%	85,970.25	3%
STORRS CENTER PP	99,865.87	(3,353.84)	96,512.03	(91,759.17)	95%	4,752.86	5%
MV	3,231,721.86	(89,557.29)	3,142,164.57	(2,967,373.77)	94%	174,790.80	6%
DUE	36,824,648.62	(101,396.36)	36,723,252.26	(36,251,528.72)	99%	471,723.54	1%
MVS	438,932.66	5,655.31	444,587.97	(384,447.77)	86%	60,140.20	14%
TOTAL	37,263,581.28	(95,741.05)	37,167,840.23	(36,635,976.49)	99%	531,863.74	1.4%

PRIOR YEARS COLLECTION				
July 1, 2024 to June 30 2025				
Suspense Collections		4,648.67	Suspense Interest Less Fees	6,000.82
Prior Years Taxes		<u>726,059.52</u>	Interest and Lien Fees	<u>487,883.89</u>
		<u>730,708.19</u>		<u>493,884.71</u>

	GRAND LIST 2022	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 6/30/2024	% OPEN
RE	26,984,359.07	8,804.93	26,993,164.00	(26,756,361.18)	99%	236,802.82	1%
STORRS CENTER RE	3,794,578.07		3,794,578.07	(3,789,739.69)	100%	4,838.38	0%
PER	3,018,650.10	(15,110.40)	3,003,539.70	(2,933,628.73)	98%	69,910.97	2%
STORRS CENTER PP	105,760.83	(2,793.30)	102,967.53	(100,899.76)	98%	2,067.77	2%
MV	3,501,917.18	(68,318.75)	3,433,598.43	(3,232,404.41)	94%	201,194.02	6%
DUE	37,405,265.25	(77,417.52)	37,327,847.73	(36,813,033.77)	99%	514,813.96	1%
MVS	468,323.95	(13,317.06)	455,006.89	(394,752.71)	87%	60,254.18	13%
TOTAL	37,873,589.20	(90,734.58)	37,782,854.62	(37,207,786.48)	98%	575,068.14	1.5%

PRIOR YEARS COLLECTION				
July 1, 2023 to June 30 2024				
Suspense Collections		6,511.40	Suspense Interest Less Fees	11,642.60
Prior Years Taxes		<u>511,838.53</u>	Interest and Lien Fees	<u>272,814.64</u>
		<u>518,349.93</u>		<u>284,457.24</u>

	GRAND LIST 2021	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 6/30/2023	% OPEN
RE	26,118,252.80	(31,586.50)	26,086,666.30	(25,694,584.52)	98.5%	392,081.78	1.5%
STORRS CENTER RE	3,608,277.60		3,608,277.60	(3,666,118.24)	102%	(57,840.64)	-2%
PER	2,987,304.46	(14,305.94)	2,972,998.52	(2,911,792.16)	98%	61,206.36	2%
STORRS CENTER PP	106,600.38	(1,731.06)	104,869.32	(91,236.83)	87%	13,632.49	13%
MV	3,231,690.62	(74,713.47)	3,156,977.15	(3,002,825.70)	95%	154,151.45	5%
DUE	36,052,125.86	(122,336.97)	35,929,788.89	(35,366,557.45)	98%	563,231.44	2%
MVS	456,289.20	(14,348.76)	441,940.44	(366,983.40)	83%	74,957.04	17%
TOTAL	36,508,415.06	(136,685.73)	36,371,729.33	(35,733,540.85)	98.2%	638,188.48	1.8%

PRIOR YEARS COLLECTION				
July 1, 2022 to June 30 2023				
Suspense Collections		3,202.66	Suspense Interest Less Fees	3,787.88
Prior Years Taxes		<u>\$ 248,646.24</u>	Interest and Lien Fees	<u>188,820.57</u>
		<u>251,848.90</u>		<u>192,608.45</u>

Notes: Collections are about even with Last year at 98.5%. Tax sale was a huge uptick in prior years and interest payments we are getting back on track with delinquent Real estate accounts, and are 190% over budget in prior years collections as well as 150% over budget in interest/fees Back tax/interest has combined for about 770k extra revenue in the budget

270 Fund Analysis
PRELIMINARY 6/30/2025

Activity	Balance			Balance 6/30/2025
	7/1/2024	Revenues	Expenditures	
Animal Shelter Donations	887.62	-	-	887.62
Neuter Assist/Education Fund	1,431.21	583.00	(200.00)	1,814.21
CAS Foundation-Endowment/Flanagan Grant	140.00	-	-	140.00
Chef Ann Foundation	5,000.00	-	(5,000.00)	-
CT Writing Project	464.98	-	-	464.98
Dorothy C. Goodwin Program	554.90	-	-	554.90
Enriching Student Achievement	74,359.00	-	(42,144.41)	32,214.59
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	-	(1,670.25)	2,786.54
Mohegan Tribe Challenge	360.12	-	(84.70)	275.42
Mohegan Tribe Grant MMS	1,670.25	-	(707.54)	962.71
MPS Birthday Book Buddies	5,587.66	-	-	5,587.66
NE Dairy & Food Council Grant	933.54	-	(256.00)	677.54
New Mansfield Elem -MASP Donation	40,000.00	-	-	40,000.00
Oak Grove School	5,108.44	27,960.00	(24,855.92)	8,212.52
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	377.00	(1,922.54)	8,780.62
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)	4,837.98	(328.48)	4,508.10
CT Association for the Gifted	86.93	-	-	86.93
Preschool Tuition	51,592.34	-	-	51,592.34
Special Education Grants/Tuition	799,422.83	109,156.33	(202,115.10)	706,464.06
Permitting/Enforcement Software	89,492.21	16,464.53	-	105,956.74
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	1,219.00	(2,091.47)	10,562.07
MDP - Festival on the Green	21,664.09	14,535.00	(15,424.39)	20,774.70
Nature's Medicine	21,764.16	-	-	21,764.16
Paterson Square Events	156.61	80.00	-	236.61
Special Events - Private Duty	8,545.53	4,615.00	(3,825.52)	9,335.01
Town Square	3,528.89	-	-	3,528.89
Town Square Activities	24,625.43	-	(10,594.71)	14,030.72
Town Square Concert Series	11,586.00	20.00	(8,292.57)	3,313.43
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	50,000.00	(221,898.22)	63,483.18
Ambulance Services	7,015.41	146,711.19	(153,726.60)	-
FM Global Fire Prevention Grant	24.81	-	-	24.81
Mansfield Fire Donations	11,842.92	1,550.00	(516.23)	12,876.69
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
Farm Viability Donation	-	-	(24.05)	(24.05)
Elderly Disabled Responsive Transp	1,789.30	33,406.00	(31,404.22)	3,791.08
General Services - Special Needs	49,439.22	16,708.53	(43,736.04)	22,411.71
JRB-CYA Grant 23-24	545.00	(545.00)	-	-
CTNYC - Transition GR	-	4,865.00	(346.20)	4,518.80
JRB-CYA Grant 24-25	-	1,125.00	(645.50)	479.50

270 Fund Analysis
PRELIMINARY 6/30/2025

Activity	Balance			Balance 6/30/2025
	7/1/2024	Revenues	Expenditures	
Local Prevention Coun	-	5,342.00	(5,342.00)	-
Local Prevention Council Grant-SERAC	828.03	-	-	828.03
Mansfield Holiday Fund - Key Bank	550.00	-	-	550.00
MFFP - Town Staff	1,665.82	5,110.00	(3,259.84)	3,515.98
Ossen Foundation Farm Grant	22.85	-	-	22.85
OthOper-CLICK Grant	(57.50)	-	57.50	0.00
Senior Center Café & Library	1,551.32	8,384.43	(6,837.03)	3,098.72
Senior Newsletter	728.53	828.00	(110.74)	1,445.79
Senior Programs	19,202.25	82,393.55	(66,612.20)	34,983.60
Youth Services Prog-MASP/SERAC Donation	5,826.58	325.00	(338.00)	5,813.58
Community Assistance	-	27,500.00	(5,795.10)	21,704.90
Friends of Library	29,362.47	12,500.00	(19,869.77)	21,992.70
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	2,200.00	(779.16)	10,562.51
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	28,435.98	(26,457.50)	3,990.61
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	12,200.14	(13,992.15)	18,705.97
Land Protection Program	15,597.26	3,460.00	-	19,057.26
MLK Mural Project	0.04	-	-	0.04
OthOP National Opiod Settlement	62,658.82	20,439.10	-	83,097.92
Beautification Committee	420.65	-	-	420.65
Mansfield Uniform Shirts	34.45	-	-	34.45
Goodwin Bequest	4,901.53	-	(844.08)	4,057.45
	<u>1,852,118.43</u>	<u>657,026.70</u>	<u>(944,230.04)</u>	<u>1,564,915.09</u>

**Mansfield Board of Education
Special Education Cost Analysis - General Fund
June 30, 2025**

	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25
General Fund Expenditure Budget:				
Outplacement Tuition	\$ 364,592	\$ 315,950	\$ 291,427	\$ 382,869
Transportation Costs	135,271	87,642	102,837	155,141
Instruction	1,727,780	1,859,280	1,863,591	1,885,611
Management	322,701	357,527	373,498	368,612
Total General Fund Special Education Costs	<u>2,550,344</u>	<u>2,620,399</u>	<u>2,631,353</u>	<u>2,792,233</u>
Offsetting revenue from Special Education Reserve	-	-	(100,000)	(196,500)
Net Budgeted Expenditures	<u>\$ 2,550,344</u>	<u>\$ 2,620,399</u>	<u>\$ 2,531,353</u>	<u>\$ 2,595,733</u>

Special Education Reserve Summary

	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25
Gross Revenues:				
State Agency & Excess Cost Grant	\$ 83,978	\$ 72,552	\$ 68,525	\$ 66,692
Medicaid Reimbursement	25,918	55,017	58,679	42,464
Tuition Income	3,622	-	-	-
Total Revenues	<u>113,518</u>	<u>127,569</u>	<u>127,204</u>	<u>109,156</u>
Gross Expenditures:				
Outplacement Tuition	\$ -	\$ -	\$ 100,000	\$ 196,500
CompiuClaim Billing	5,675	6,027	4,360	5,615
Total Expenditures	<u>5,675</u>	<u>6,027</u>	<u>104,360</u>	<u>202,115</u>
Actual Net Income/(Cost)	<u>\$ 107,843</u>	<u>\$ 121,542</u>	<u>\$ 22,844</u>	<u>\$ (92,959)</u>
Special Ed Reserve, beginning balance	<u>546,064</u>	<u>653,907</u>	<u>775,449</u>	<u>798,293</u>
Special Ed Reserve, ending balance	<u>\$ 653,907</u>	<u>\$ 775,449</u>	<u>\$ 798,293</u>	<u>\$ 705,334</u>

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2025 13						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
1005 Town General Fund						
4101 Legislative						
49999 Approp. of Fund Balance	-550,000	0	-550,000	.00	-550,000.00	.0%
TOTAL Legislative	-550,000	0	-550,000	.00	-550,000.00	.0%
4123 Accounting & Disbursements						
43351 Pilot - State Property	-11,940,180	0	-11,940,180	-11,940,180.03	.03	100.0%
43352 Pilot - Select Payment	-3,291,730	0	-3,291,730	-3,291,730.00	.00	100.0%
43361 Pilot - Senior Housing	-20,000	0	-20,000	-25,439.00	5,439.00	127.2%
43385 State Support - Other	-6,840	0	-6,840	-6,841.00	1.00	100.0%
43396 Pilot - Holinko Estates	0	0	0	-7,525.00	7,525.00	100.0%
46101 Interest Income	-1,450,000	0	-1,450,000	-2,076,109.77	626,109.77	143.2%
48817 Telecom Services Payment	-28,000	0	-28,000	-36,352.76	8,352.76	129.8%
48827 Gain or Loss on Sale of Inves	0	0	0	923.71	-923.71	100.0%
48890 Other	-2,500	0	-2,500	-38,781.40	36,281.40	1551.3%
TOTAL Accounting & Disbursements	-16,739,250	0	-16,739,250	-17,422,035.25	682,785.25	104.1%
4125 Animal Control						
44222 Redemption/Release Fees	-2,760	0	-2,760	-735.00	-2,025.00	26.6%
44223 Boarding/Quarantine Fees	0	0	0	-4,685.00	4,685.00	100.0%
44525 Animal Adoption Fees	-410	0	-410	-380.00	-30.00	92.7%
TOTAL Animal Control	-3,170	0	-3,170	-5,800.00	2,630.00	183.0%
4131 Property Assessment						
43369 Veterans Reimb	-3,030	0	-3,030	-3,418.24	388.24	112.8%
44106 Copies of Records	-40	0	-40	.00	-40.00	.0%
TOTAL Property Assessment	-3,070	0	-3,070	-3,418.24	348.24	111.3%

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2025 13

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
4135 Revenue Collections						
41901 Current Year Levy	-36,357,817	0	-36,357,817	-36,251,147.62	-106,669.38	99.7%
41902 Prior Year Levy	-250,000	0	-250,000	-691,749.15	441,749.15	276.7%
41903 Interest & Lien Fees	-195,600	0	-195,600	-487,769.56	292,169.56	249.4%
41904 Motor Vehicle Supplement	-410,000	0	-410,000	-399,717.86	-10,282.14	97.5%
41905 Susp. Coll. Taxes - Trnsc.	-5,000	0	-5,000	-4,648.69	-351.31	93.0%
41906 Susp. Coll. Int. - Trnsc.	-6,000	0	-6,000	-6,000.82	.82	100.0%
41909 Collection Fees	-18,750	0	-18,750	-21,632.00	2,882.00	115.4%
43152 Payment in Lieu of Taxes	-5,000	0	-5,000	-5,937.00	937.00	118.7%
43362 Disability Exempt Reimb	-1,000	0	-1,000	-852.89	-147.11	85.3%
43394 Judicial Revenue Distribution	-3,800	0	-3,800	-4,620.00	820.00	121.6%
44106 Copies of Records	-80	0	-80	-6.00	-74.00	7.5%
TOTAL Revenue Collections	-37,253,047	0	-37,253,047	-37,874,081.59	621,034.59	101.7%
4143 Information Technology						
49928 School Cafeteria	-2,550	0	-2,550	-2,550.00	.00	100.0%
TOTAL Information Technology	-2,550	0	-2,550	-2,550.00	.00	100.0%
4147 Town Clerk						
41204 Conveyance Tax	-175,000	0	-175,000	-310,336.22	135,336.22	177.3%
42241 Sport Licenses	-40	0	-40	-139.00	99.00	347.5%
42261 Dog Licenses	-6,000	0	-6,000	-7,688.75	1,688.75	128.1%
42271 Misc Licenses & Permits	-1,200	0	-1,200	-2,335.00	1,135.00	194.6%
44102 Recording	-40,000	0	-40,000	-43,271.00	3,271.00	108.2%
44106 Copies of Records	-6,500	0	-6,500	-10,714.00	4,214.00	164.8%
44501 Vital Statistics	-12,000	0	-12,000	-13,340.00	1,340.00	111.2%
TOTAL Town Clerk	-240,740	0	-240,740	-387,823.97	147,083.97	161.1%
4153 Planning & Development						

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2025 13							
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL	
42210 Subdivision Permits	-150	0	-150	.00	-150.00	.0%	
42211 Zoning/Special Permits	-40,000	0	-40,000	-24,050.00	-15,950.00	60.1%	
42212 ZBA Applications	-1,000	0	-1,000	-1,500.00	500.00	150.0%	
42214 IWA Permits	-3,000	0	-3,000	-29,790.95	26,790.95	993.0%	
42231 Adm Cost Reimb-Permits	-200	0	-200	-266.00	66.00	133.0%	
44103 Zoning Regulations	-100	0	-100	-131.00	31.00	131.0%	
45723 Citations And Fines	-250	0	-250	.00	-250.00	.0%	
48895 Consultant Fees Reimbursement	-60,000	0	-60,000	.00	-60,000.00	.0%	
TOTAL Planning & Development	-104,700	0	-104,700	-55,737.95	-48,962.05	53.2%	
4201 Police Services							
43354 Circuit Court - State Tickets	-500	0	-500	.00	-500.00	.0%	
44201 Police Service	-44,200	0	-44,200	-42,985.15	-1,214.85	97.3%	
45705 Town Prk Fines-Storrs Center	-8,000	0	-8,000	351.50	-8,351.50	-4.4%	
45713 Nuisance Ordinance	-1,000	0	-1,000	-17,250.00	16,250.00	1725.0%	
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	-59,883.65	4,183.65	107.5%	
4207 Emergency Management							
43365 Emerg Mgmt Performance Grant	-12,900	0	-12,900	-21,387.40	8,487.40	165.8%	
TOTAL Emergency Management	-12,900	0	-12,900	-21,387.40	8,487.40	165.8%	
4213 Building Inspection							
42201 Building Permits	-750,000	0	-750,000	-330,940.32	-419,059.68	44.1%	
42232 Housing Code Permits	-210,000	0	-210,000	-211,960.00	1,960.00	100.9%	
42233 Housing Code Penalties	-1,000	0	-1,000	-200.00	-800.00	20.0%	
42234 Landlord Registrations	-2,500	0	-2,500	-1,315.00	-1,185.00	52.6%	
44044 Parking Plan Review Fee	-300	0	-300	-770.00	470.00	256.7%	
44106 Copies of Records	-250	0	-250	-70.00	-180.00	28.0%	
45711 Landlord Registration Penalty	-100	0	-100	.00	-100.00	.0%	
45715 Ordinance Violation Penalty	-23,000	0	-23,000	-257,650.00	234,650.00	1120.2%	
TOTAL Building Inspection	-987,150	0	-987,150	-802,905.32	-184,244.68	81.3%	

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2025 13							
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL	
4219 Fire Prevention							
42271 Misc Licenses & Permits	-200	0	-200	-245.00	45.00	122.5%	
44099 Fire Safety Code Fees	-50,000	0	-50,000	-49,717.25	-282.75	99.4%	
TOTAL Fire Prevention	-50,200	0	-50,200	-49,962.25	-237.75	99.5%	
4302 PW Admin/Super/Operations							
42223 Sewer Permits	-250	0	-250	-450.00	200.00	180.0%	
42224 Road Permits	-1,500	0	-1,500	-1,250.00	-250.00	83.3%	
43350 State Support - Town	-200	0	-200	.00	-200.00	.0%	
44050 Blue Prints	-200	0	-200	.00	-200.00	.0%	
44071 Day Care Grounds Maintenance	-23,495	0	-23,495	-23,494.00	-1.00	100.0%	
44078 Celeron Sq Assoc Bikepath Mai	-2,700	0	-2,700	-2,700.00	.00	100.0%	
TOTAL PW Admin/Super/Operations	-28,345	0	-28,345	-27,894.00	-451.00	98.4%	
4313 Equipment Maintenance							
44010 Charge For Services	-3,500	0	-3,500	-15,282.13	11,782.13	436.6%	
TOTAL Equipment Maintenance	-3,500	0	-3,500	-15,282.13	11,782.13	436.6%	
4340 Facilities Management							
47907 Rent - Town Hall	0	0	0	-205.00	205.00	100.0%	
48825 Rent - R19 Maintenance	-65,000	0	-65,000	.00	-65,000.00	.0%	
48828 Rent - E.O. Smith/Depot Campu	0	0	0	-66,414.00	66,414.00	100.0%	
TOTAL Facilities Management	-65,000	0	-65,000	-66,619.00	1,619.00	102.5%	
4501 Library Services							

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2025 13

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
43357 Library - Connecticut/ill	-12,430	0	-12,430	-14,352.00	1,922.00	115.5%
43385 State Support - Other	0	0	0	-1,442.00	1,442.00	100.0%
44010 Charge For Services	-700	0	-700	-1,896.40	1,196.40	270.9%
44051 Notary Fees	-220	0	-220	.00	-220.00	.0%
45103 Fines On Overdue Books	-120	0	-120	-117.80	-2.20	98.2%
45104 Lost & Damaged Books/Material	-500	0	-500	-763.30	263.30	152.7%
TOTAL Library Services	-13,970	0	-13,970	-18,571.50	4,601.50	132.9%
4700 Education						
43301 Education Assistance	-9,795,790	-1,413,610	-11,209,400	-11,866,186.00	656,786.00	105.9%
TOTAL Education	-9,795,790	-1,413,610	-11,209,400	-11,866,186.00	656,786.00	105.9%
TOTAL Town General Fund	-65,909,082	-1,413,610	-67,322,692	-68,680,138.25	1,357,446.25	102.0%
TOTAL REVENUES	-65,909,082	-1,413,610	-67,322,692	-68,680,138.25	1,357,446.25	
GRAND TOTAL	-65,909,082	-1,413,610	-67,322,692	-68,680,138.25	1,357,446.25	102.0%

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TOWN OF MANSFIELD
EXPENDITURE SUMMARY BY ACTIVITY

FOR 2025 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1005 Town General Fund							
4101 Legislative	143,210	0	143,210	148,189.24	.00	-4,979.24	103.5%
4115 Municipal Management	318,030	0	318,030	327,960.94	.00	-9,930.94	103.1%
4117 Finance Administration	566,650	0	566,650	566,650.00	.00	.00	100.0%
4125 Animal Control	158,310	0	158,310	140,812.10	.00	17,497.90	88.9%
4130 Central Services	74,110	0	74,110	71,800.96	.00	2,309.04	96.9%
4131 Property Assessment	303,030	0	303,030	275,086.46	.00	27,943.54	90.8%
4135 Revenue Collections	223,190	0	223,190	220,919.94	.00	2,270.06	99.0%
4139 Town Attorney	81,500	0	81,500	113,443.60	.00	-31,943.60	139.2%
4141 Municipal Mgmt/Human Resources	268,900	0	268,900	252,447.84	.00	16,452.16	93.9%
4142 Employee Benefits	4,484,914	0	4,484,914	4,396,929.31	.00	87,984.69	98.0%
4143 Information Technology	284,500	0	284,500	284,500.00	.00	.00	100.0%
4147 Town Clerk	269,910	0	269,910	275,658.26	.00	-5,748.26	102.1%
4153 Planning & Development	501,310	0	501,310	444,218.90	.00	57,091.10	88.6%
4157 Insurance	275,950	0	275,950	255,347.98	.00	20,602.02	92.5%
4161 Probate	10,950	0	10,950	10,942.34	.00	7.66	99.9%
4168 Boards and Commissions	7,550	0	7,550	2,895.92	.00	4,654.08	38.4%
4197 General Elections	151,190	0	151,190	152,059.80	.00	-869.80	100.6%
4201 Police Services	1,986,210	0	1,986,210	1,762,978.90	.00	223,231.10	88.8%
4203 Fire & Emergency Services	3,389,960	0	3,389,960	3,335,810.63	.00	54,149.37	98.4%
4207 Emergency Management	73,890	0	73,890	79,196.51	.00	-5,306.51	107.2%
4213 Building Inspection	519,470	0	519,470	498,853.01	.00	20,616.99	96.0%
4219 Fire Prevention	216,860	0	216,860	194,024.43	.00	22,835.57	89.5%
4302 PW Admin/Super/Operations	2,382,750	0	2,382,750	2,346,331.16	.00	36,418.84	98.5%
4305 Engineering	140,660	0	140,660	102,672.77	.00	37,987.23	73.0%
4313 Equipment Maintenance	755,740	0	755,740	696,899.00	.00	58,841.00	92.2%
4340 Facilities Management	1,259,220	0	1,259,220	1,337,896.36	.00	-78,676.36	106.2%
4401 Health Regulation & Inspection	156,980	0	156,980	156,982.28	.00	-2.28	100.0%
4427 Human Services	1,077,330	0	1,077,330	958,588.40	.00	118,741.60	89.0%
4428 Grants to Area Agencies	70,000	0	70,000	64,000.00	.00	6,000.00	91.4%
4501 Library Services	1,065,880	0	1,065,880	1,033,191.02	.00	32,688.98	96.9%
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	9,024,420.00	.00	.00	100.0%
TOTAL Town General Fund	29,089,114	1,413,610	30,502,724	29,531,708.06	.00	971,015.94	96.8%
GRAND TOTAL	29,089,114	1,413,610	30,502,724	29,531,708.06	.00	971,015.94	96.8%

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MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2025 13

	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	7,977,926.60	.00	151,773.40	98.1%
611020 English	21,960	15,000	36,960	35,222.13	.00	1,737.87	95.3%
611040 World Languages	25,760	-17,650	8,110	6,128.37	.00	1,981.63	75.6%
611050 Health & Safety	6,750	-1,850	4,900	2,939.45	.00	1,960.55	60.0%
611060 Physical Education	10,520	4,000	14,520	14,385.33	.00	134.67	99.1%
611070 Art	11,810	2,500	14,310	10,722.49	.00	3,587.51	74.9%
611080 Mathematics	16,190	3,600	19,790	13,759.90	.00	6,030.10	69.5%
611090 Music	3,430,410	-3,404,860	25,550	20,168.50	.00	5,381.50	78.9%
611100 Science	19,380	12,100	31,480	21,545.54	.00	9,934.46	68.4%
611110 Social Studies	25,690	-13,600	12,090	6,611.86	.00	5,478.14	54.7%
611150 Information Technology	146,990	0	146,990	146,947.48	.00	42.52	100.0%
611220 Life & Consumer Science	6,330	4,400	10,730	10,673.82	.00	56.18	99.5%
611230 Technology Education	22,150	-3,400	18,750	18,201.28	.00	548.72	97.1%
611300 English Learners	1,029,060	-964,510	64,550	63,822.38	.00	727.62	98.9%
612010 Special Ed Instruction	957,970	949,010	1,906,980	1,859,021.81	.00	47,958.19	97.5%
612020 Enrichment	213,960	209,460	423,420	417,668.63	.00	5,751.37	98.6%
612040 Pre-Kindergarten	371,600	97,800	469,400	453,738.24	.00	15,661.76	96.7%
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	338,439.60	.00	18,470.40	94.8%
614000 Summer Learning Experience	11,590	0	11,590	51,086.65	.00	-39,496.65	440.8%
616000 Tuition Payments	104,500	0	104,500	231,421.14	.00	-126,921.14	221.5%
619000 Central Services	91,800	0	91,800	92,336.81	.00	-536.81	100.6%
621020 School Counseling	230,520	0	230,520	228,427.75	.00	2,092.25	99.1%
621030 Health Services	215,410	5,880	221,290	215,655.80	.00	5,634.20	97.5%
621040 Outside Eval/Contracted Serv	195,500	0	195,500	181,099.00	.00	14,401.00	92.6%
621050 Speech & Language	364,060	3,630	367,690	364,750.87	.00	2,939.13	99.2%
621080 Psychological Services	384,820	0	384,820	391,927.94	.00	-7,107.94	101.8%
622010 Curriculum Development	219,205	24,620	243,825	243,236.62	.00	588.38	99.8%
622020 Professional Development	0	0	0	.00	.00	.00	.0%
623020 Media Services	366,605	70	366,675	359,557.65	.00	7,117.35	98.1%
624010 Board of Education	209,800	-16,770	193,030	206,934.97	.00	-13,904.97	107.2%
624020 Superintendent's Office	540,300	32,520	572,820	589,135.08	.00	-16,315.08	102.8%
624040 Special Education Admin	379,550	-3,430	376,120	368,612.01	.00	7,507.99	98.0%
625200 Principals' Office Services	1,324,660	37,800	1,362,460	1,378,641.12	.00	-16,181.12	101.2%
625230 Field Studies	23,000	0	23,000	34,831.43	.00	-11,831.43	151.4%
626010 Business Management	735,350	0	735,350	751,541.02	.00	-16,191.02	102.2%
627100 Plant Operations - Building	1,430,400	8,600	1,439,000	1,419,956.67	.00	19,043.33	98.7%
628010 Regular Transportation	1,209,820	0	1,209,820	1,092,064.13	.00	117,755.87	90.3%
628020 Spec Ed Transportation	114,940	0	114,940	155,140.50	.00	-40,200.50	135.0%
634300 After School Program	43,830	0	43,830	41,561.62	.00	2,268.38	94.8%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2025 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
634400 Athletic Program	51,290	0	51,290	51,250.92	.00	39.08	99.9%
680000 Employee Benefits	4,678,990	-7,610	4,671,380	4,590,487.08	.00	80,892.92	98.3%
690000 Transfers Out To Other Funds	0	64,390	64,390	64,390.00	.00	.00	100.0%
TOTAL Board General Fund	24,801,880	0	24,801,880	24,548,559.32	.00	253,320.68	99.0%
GRAND TOTAL	24,801,880	0	24,801,880	24,548,559.32	.00	253,320.68	99.0%

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