

Town of Mansfield

Financial Statements

(For the Period Ending September 30, 2025)

Finance Department
Amanda L. Backhaus, CPA
Director of Finance
December 8, 2025

**Town of Manfield
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September 30, 2025**

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MEMO

To: Mansfield Town Council
CC: Ryan Aylesworth, Town Manager
From: Amanda L. Backhaus, Director of Finance
Date: December 8, 2025
Subject: **Financial Statements dated September 30, 2025**

General Fund Budget Highlights

Revenues

Tax Collections The total collection rate through September 30, 2025 is 56.4% compared to 56.7% in the prior year. Real estate collections, which account for approximately 87.2% of the levy, are 54.5% as compared to 50.8% for last year.

State Support for Education The Education Cost Sharing (ECS) Grant for FY 2025/26 is budgeted at \$11,693,590 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. The first payment in the amount of \$3,278,048 was received 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 \$12,319,340 with a total State revenue budget of \$15,680,750. We received \$12,319,342 for PILOT which is 100% of what was budgeted.

Charges for Services The Town has received 16.9% of budgeted charges for services. Ordinance violation penalty revenue is currently 220.6% over budget based on increases in violations. There are no other lines of concern at this time.

Miscellaneous Total interest income through September 30, 2025 is \$440,204 as compared to \$630,995 for the same period last year. The average STIF interest rate for July - September 2025 was 4.38% as compared to 5.36% for the same period last year.

Expenditures

Town Expenditures As of September 30, 2025, General Fund expenditures and encumbrances represent 22.6% of the total operating budget. There no accounts of concern at this time. The Town does anticipate to experience significant salary savings based on various vacancies.

Other Governmental Funds

Day Care Fund

Revenues exceeded expenditures by \$105,870 for the period. Fund balance at July 1, 2025 increased from \$793,936 to \$899,806 as of September 30, 2025.

Cafeteria Fund

Expenditures exceeded revenues by \$137,320 for the current fiscal year. This is due to only one month of operations being incurred at this time. Rates have been increased for FY2026 to help prevent future deficits.

Recreation Program Fund

Revenues exceeded expenditures by \$95,763 for the period. Fund balance at July 1, 2025 increased from (\$158,702) to (\$62,939) as of September 30, 2025.

Capital Non-Recurring Fund

Revenues are projected to exceed expenditures by \$12,851 for the period. Projected fund balance at year-end is estimated to be \$1,808,369. Of this balance, \$415,000 is reserved for ARPA uses and \$350,000 is reserved for Parks and Recreation ADA improvements. Available fund balance is projected to be \$1,056,220.

Town Aid Road Fund

Expenditures exceeded revenues by \$285,167 for the period based on the timing of grant receipts. Fund balance at July 1, 2025 increased from \$268,407 to \$553,574 as of September 30, 2025.

Mansfield Downtown Partnership

Expenditures exceeded revenues by \$10,977 for the period. Fund balance at July 1, 2025 decreased from \$610,146 to \$599,169 as of September 30, 2025. This fund is projected to break-even by the end of the year. UCONN's FY26 funding has not yet been received.

Transit Services Fund

Expenditures exceeded revenues by \$32,310 for the period. Fund balance at July 1, 2025 decreased from \$260,588 to \$228,278 as of June 30, 2025. Operations are proceeding according to budget for the Transportation Center and WRTD activity.

Cemetery Fund

Expenditures exceeded revenues by \$3,037 for the period. Fund balance at July 1, 2025 decreased from \$262,101 to \$259,064 as of September 30, 2025. The major costs for this fund are mowing and cemetery maintenance.

Enterprise Funds

Solid Waste Fund

Revenues exceeded expenditures by \$33,317 for the period. Fund balance at July 1, 2025 increased from \$997,966 to \$1,031,282 as of September 30, 2025.

Sewer Fund

Revenues exceeded expenditures by \$37,751 for the period. Fund balance at July 1, 2025 increased from \$12,243,990 to \$12,281,741 as of September 30, 2025.

Internal Service Funds

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

Expenditures exceeded revenues by \$652,660 for the period. Fund balance at July 1, 2025 decreased from \$4,261,017 to \$3,608,357 as of September 30, 2025. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of approximately \$2.1 million. Monthly average claims are currently up 21.0% from the prior year.

Worker's Compensation Fund

Expenditures exceeded revenues by \$24,452 for the period. Fund balance decreased from \$244,497 to \$220,045 as of September 30, 2025.

Management Services Fund

Expenditures exceeded revenues by \$27,659 for the period. Fund balance decreased from \$1,829,006 to \$1,801,347 as of September 30, 2025.

Eastern Highlands Health District

Expenditures exceeded revenue by \$67,108 for the period. Fund balance decreased from \$550,180 to \$483,072 as of September 30, 2025. They expect to receive their State grant funding in the second quarter of the fiscal year.

Debt Service Fund

Revenues exceeded expenditures by \$446,038 for the period. Fund balance increased from \$781,978 to \$1,228,015 as of September 30, 2025.

**TOWN OF MANSFIELD
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FY26 - as of September 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	\$ 35,205,831	\$ 35,205,831	\$ 19,841,235	\$ (15,364,596)	56.4%
Prior year levy	250,000	250,000	149,293	(100,707)	59.7%
Interest and lien fees	210,600	210,600	59,452	(151,148)	28.2%
Motor vehicle supplement	410,000	410,000		(410,000)	0.0%
Suspense collections taxes	4,800	4,800	166	(4,634)	3.5%
Suspense collections interest	6,000	6,000	211	(5,789)	3.5%
Collection fees	20,250	20,250	4,268	(15,982)	21.1%
Total property taxes	<u>36,107,481</u>	<u>36,107,481</u>	<u>20,054,625</u>	<u>(16,052,856)</u>	<u>55.5%</u>
Intergovernmental:					
State:					
Board of Education:					
Education assistance	<u>11,693,590</u>	<u>11,693,590</u>		<u>(11,693,590)</u>	<u>0.0%</u>
General Government:					
PILOT - State property	12,319,340	12,319,340	12,319,342	2	100.0%
PILOT - Select Payment	3,291,730	3,291,730		(3,291,730)	0.0%
Library - Connecticut	13,300	13,300	-	(13,300)	0.0%
Disability exempt reimbursement	1,000	1,000	-	(1,000)	0.0%
Emergency management performance	12,900	12,900	-	(12,900)	0.0%
Veterans' reimbursement	3,420	3,420	-	(3,420)	0.0%
Judicial Revenue Distribution	4,500	4,500	825	(3,675)	18.3%
PILOT - Senior Housing	20,000	20,000	-	(20,000)	0.0%
PILOT - Holinko Estates	7,520	7,520	-	(7,520)	0.0%
State support	200	200	-	(200)	0.0%
State support - other	6,840	6,840		(6,840)	0.0%
Total general government	<u>15,680,750</u>	<u>15,680,750</u>	<u>12,320,167</u>	<u>(3,360,583)</u>	<u>78.6%</u>
Federal:					
In lieu of taxes	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>0.0%</u>
Total Intergovernmental	<u>27,379,340</u>	<u>27,379,340</u>	<u>12,320,167</u>	<u>(15,059,173)</u>	<u>45.0%</u>
Investment income	<u>1,450,000</u>	<u>1,450,000</u>	<u>440,204</u>	<u>(1,009,796)</u>	<u>30.4%</u>

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TOWN OF MANSFIELD
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)
FY26 - as of September 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	\$ 60,000	\$ 60,000	\$ 14,751	\$ (45,249)	24.6%
Copies of records	9,390	9,390	3,444	(5,946)	36.7%
Vital statistics	10,400	10,400	3,829	(6,571)	36.8%
Police service	44,700	44,700	840	(43,860)	1.9%
Redemption/release fees	2,760	2,760	265	(2,495)	9.6%
Animal adoption fees	410	410	165	(245)	40.2%
Boarding/Quarantine Fees			50	50	#DIV/0!
Lost and damaged book material	500	500	258	(242)	51.6%
Fines on overdue books			6	6	#DIV/0!
Blueprints	200	200		(200)	0.0%
Zoning regulations	100	100	15	(85)	15.0%
Daycare grounds maintenance	27,720	27,720	6,930	(20,790)	25.0%
Charges for services	9,200	9,200	2,308	(6,892)	25.1%
Celeron square bike path maintenance	2,700	2,700	-	(2,700)	0.0%
Fire safety code fees	50,000	50,000	31,404	(18,596)	62.8%
Misc. licenses and permits	2,160	2,160	835	(1,325)	38.7%
Sports licenses	40	40	24	(16)	60.0%
Dog licenses	7,000	7,000	5,501	(1,499)	78.6%
Conveyance tax	220,000	220,000	75,671	(144,329)	34.4%
Trailer and subdivision permits	300	300	135	(165)	45.0%
Zoning permits	40,000	40,000	2,925	(37,075)	7.3%
ZBA applications	1,000	1,000	500	(500)	50.0%
IWA permits	3,000	3,000	600	(2,400)	20.0%
Administrative cost - reimbs. Permits	200	200	68	(132)	34.0%
Consulting fee reimbursement	60,000	60,000		(60,000)	0.0%
Sewer permits	250	250	50	(200)	20.0%
Road permits	1,500	1,500	700	(800)	46.7%
Building permits	2,186,750	2,186,750	210,908	(1,975,842)	9.6%
Housing code permits	210,000	210,000	57,175	(152,825)	27.2%
Housing code penalties	1,000	1,000		(1,000)	0.0%
Landlord registrations	1,500	1,500	510	(990)	34.0%
Parking tickets - Town	8,000	8,000	(540)	(8,540)	-6.8%
Landlord registration penalty	100	100	-	(100)	0.0%
Ordinance violation penalty	41,000	41,000	90,448	49,448	220.6%
Citation and fines	250	250		(250)	0.0%
Rent	65,000	65,000	14,080	(50,920)	21.7%
Telecom services payment	28,000	28,000	-	(28,000)	0.0%
Total Charges for Services:	<u>3,095,130</u>	<u>3,095,130</u>	<u>523,856</u>	<u>(2,571,274)</u>	<u>16.9%</u>
Other Local Revenues:					
Other	<u>7,850</u>	<u>7,850</u>	<u>40,927</u>	<u>33,077</u>	<u>521.4%</u>
Other Financing Sources:					
Transfers in					
Use of Fund Balance	265,000	265,000	-	(265,000)	0.0%
Cancellation of prior year encumbrances				-	#DIV/0!
Total other financing sources	<u>265,000</u>	<u>265,000</u>	<u>-</u>	<u>(265,000)</u>	<u>0.0%</u>
Total Revenues and Other Financing Sources	<u>\$ 68,304,801</u>	<u>\$ 68,304,801</u>	<u>33,379,779</u>	<u>\$ (34,925,023)</u>	<u>48.9%</u>

**TOWN OF MANSFIELD
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FY26 - as of September 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	\$ 158,000	\$ 158,000	\$ 78,584	22,948	\$ 56,468	64.3%
Town Manager						
Municipal management	350,470	350,470	78,211	-	272,259	22.3%
Personnel management	274,130	274,130	59,941	17,402	196,787	28.2%
Legal:						
Town attorney	119,000	119,000	14,958	52,801	51,242	56.9%
Probate	10,950	10,950	11,130	-	(180)	101.6%
Elections:						
Town clerk	293,340	293,340	89,052	1,272	203,016	30.8%
General elections	152,380	152,380	14,351	-	138,029	9.4%
Community Development						
Building inspection	609,650	609,650	121,629	-	488,021	20.0%
Planning and Development	579,530	579,530	100,760	-	478,770	17.4%
Boards and Commissions	6,700	6,700	256	-	6,444	3.8%
Finance:						
Administration	589,300	589,300	147,325	-	441,975	25.0%
Revenue collection	233,570	233,570	65,786	-	167,784	28.2%
Property assessment	318,000	318,000	91,829	-	226,171	28.9%
Central copying	81,730	81,730	19,532	1,872	60,326	26.2%
Information technology	295,880	295,880	73,970	-	221,910	25.0%
Total general government	<u>4,072,630</u>	<u>4,072,630</u>	<u>967,313</u>	<u>96,295</u>	<u>3,009,022</u>	<u>26.1%</u>
Public Safety:						
Police protection:						
Police services	2,036,250	2,036,250	14,504	-	2,021,746	0.7%
Animal control	170,980	170,980	38,256	-	132,724	22.4%
Fire protection:						
Fire prevention	231,510	231,510	64,548	15,382	151,580	34.5%
Fire and emergency services	3,558,000	3,558,000	799,273	76,396	2,682,331	24.6%
Emergency management:						
	<u>81,650</u>	<u>81,650</u>	<u>16,922</u>	<u>-</u>	<u>64,728</u>	<u>20.7%</u>
Total public safety	<u>6,078,390</u>	<u>6,078,390</u>	<u>933,502</u>	<u>91,779</u>	<u>5,053,109</u>	<u>16.9%</u>
Public Works:						
PW Admin/Supervision/Operations	2,526,080	2,526,080	618,428	28,362	1,879,290	25.6%
Equipment maintenance	803,360	803,360	191,459	29,724	582,177	27.5%
Engineering	149,150	149,150	11,978	176	136,996	8.1%
Facilities	<u>1,453,080</u>	<u>1,453,080</u>	<u>319,912</u>	<u>162,400</u>	<u>970,768</u>	<u>33.2%</u>
Total public works	<u>4,931,670</u>	<u>4,931,670</u>	<u>1,141,777</u>	<u>220,662</u>	<u>3,569,231</u>	<u>27.6%</u>

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**TOWN OF MANSFIELD
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (CONTINUED)
FY26 - as of September 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	\$ 156,220	\$ 156,220	\$ 39,054	\$ -	\$ 117,166	25.0%
Human Services	1,082,510	1,082,510	227,428	-	855,082	21.0%
Library Services	1,170,800	1,170,800	280,556	14,648	875,596	25.2%
Contribution to area agencies	72,500	72,500	-	-	72,500	0.0%
Total community services	<u>2,482,030</u>	<u>2,482,030</u>	<u>547,038</u>	<u>14,648</u>	<u>1,920,344</u>	<u>22.6%</u>
Townwide Expenditures						
Employee benefits	4,725,490	4,725,490	1,108,556	127,206	3,489,729	26.2%
Insurance (LAP)	266,130	266,130	154,129	108,072	3,929	98.5%
Contingency	104,180	104,180	-	-	104,180	0.0%
Total town-wide expenditures	<u>5,095,800</u>	<u>5,095,800</u>	<u>1,262,685</u>	<u>235,278</u>	<u>3,597,837</u>	<u>29.4%</u>
Total Townwide Expenditures	<u>22,660,520</u>	<u>22,660,520</u>	<u>4,852,315</u>	<u>658,661</u>	<u>17,149,544</u>	<u>24.3%</u>
Education						
Contribution to Region No 19	12,153,606	12,153,606	2,164,200	-	9,989,406	17.8%
Mansfield Board of Education	25,662,845	25,662,845	4,236,393	1,552,804	19,873,648	22.6%
Total Education	<u>37,816,451</u>	<u>37,816,451</u>	<u>6,400,593</u>	<u>1,552,804</u>	<u>29,863,054</u>	<u>21.0%</u>
Total budgetary expenditures	<u>60,476,971</u>	<u>60,476,971</u>	<u>11,252,908</u>	<u>2,211,465</u>	<u>47,012,598</u>	<u>22.3%</u>
Other Financing Uses:						
Town transfers out	<u>7,827,830</u>	<u>7,827,830</u>	<u>1,956,958</u>	<u>-</u>	<u>5,870,873</u>	<u>25.0%</u>
Total other financing uses	<u>7,827,830</u>	<u>7,827,830</u>	<u>1,956,958</u>	<u>-</u>	<u>5,870,873</u>	<u>25.0%</u>
Total	<u>\$ 68,304,801</u>	<u>\$ 68,304,801</u>	<u>13,209,866</u>	<u>2,211,465</u>	<u>\$ 52,883,470</u>	<u>22.6%</u>

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

	Budget 2025/26	2026	Percent of Adopted Budget	2025
Revenues				
Fees for Services - Parent Fees	\$ 975,000	\$ 183,508	18.8%	\$ 189,773
Fees for Services - State Grant	605,000	158,681	26.2%	145,518
State Support - Other	132,800	48,319	36.4%	
School Readiness Grant			#DIV/0!	1,440
Subsidies for Services	170,000	38,052	22.4%	49,907
National School Lunch Grant	50,000	5,386	10.8%	4,237
Other	77,704	198,584		
Total Revenues	2,010,504	632,531	31.5%	390,875
Expenditures				
Direct Program	1,446,942	381,192	26.3%	340,530
Administrative	206,220	69,344	33.6%	53,676
Energy	52,000	13,000	25.0%	13,000
Food Service Supplies	53,326	10,954	20.5%	14,139
Purchased Property Services	120,034	21,463	17.9%	26,575
Other Purchased Services	86,782	14,094	16.2%	24,256
Insurance	12,000	12,240	102.0%	10,837
Building Supplies	6,000	2,399	40.0%	370
Repairs & Maintenance	16,200		0.0%	8,150
Instructional & Office Supplies	11,000	1,974	17.9%	3,812
Equipment				
Total Expenditures	2,010,504	526,661	26.2%	495,345
Excess (Deficiency) of Revenues	-	105,870		(104,471)
Fund Balance, July 1	793,936	793,936		784,163
Fund Balance plus Cont. Capital, Sept 30	\$ 793,936	\$ 899,806		\$ 679,692

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

	<u>Budget 2025/26</u>	<u>2026</u>	<u>Percent of Adopted Budget</u>	<u>2025</u>
Revenues				
Sales of Food	\$ 502,000	\$ 101,587	20.2%	\$ 59,084
Intergovernmental	682,000	1,185	0%	90,944
Other	5,500	140		155
Total Revenues	<u>1,189,500</u>	<u>102,912</u>	8.7%	<u>150,183</u>
Expenditures				
Salaries & Benefits	735,580	117,752	16.0%	142,048
Food & Supplies	430,100	82,027	19.1%	48,196
Repairs & Maintenance	2,500	351	14.0%	-
Equipment	8,500	39,465		8,645
Contingency	-	-		-
Total Expenditures	<u>1,176,680</u>	<u>239,595</u>	20.4%	<u>198,890</u>
Transfers				
Transfers Out - General Fund		638	#DIV/0!	638
Excess (Deficiency) of Revenues	12,820	(137,320)		(49,344)
Fund Balance, July 1	<u>(154,070)</u>	<u>(154,070)</u>		<u>52,615</u>
Fund Balance plus Cont. Capital, Sept 30	<u>(141,250)</u>	<u>\$ (291,390)</u>		<u>\$ 3,271</u>

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

	Budget 2025/26	2026	Percent of Adopted Budget	2025
Revenues				
Membership Fees	\$ 795,890	\$ 219,879	28%	\$ 158,622
Program Fees	962,970	366,273	38%	334,553
Fee Waivers	38,150	4,633	12%	5,429
Daily Admission Fees	48,045	8,313	17%	8,654
Rent - Facilities/Parties	43,600	3,496	8%	2,460
Employee Wellness	8,000	-	0%	-
Rent - E.O. Smith	21,120	-	0%	-
Charge for Services	7,000	-	0%	-
Contributions	53,520	601	1%	8,385
Sale of Merchandise	3,250	383	12%	440
Sale of Food	2,220	375	17%	496
Other	11,000	2,764	25%	2,769
Total Revenues	1,994,765	606,718	30%	521,808
Operating Transfers				
General Fund - Recreation Administrative	477,990	109,323	23%	105,940
General Fund - Community Programs	303,340	75,835	25%	65,638
General Fund - Bicent. Pond	40,700	10,175	25%	9,500
General Fund - Teen Center	36,500	9,125	25%	9,125
Total Operating Transfers	858,530	204,458	24%	190,203
Total Rev & Oper Transfers	2,853,295	811,176	28%	712,010
Expenditures				
Salaries & Wages	1,579,030	397,624	25%	361,729
Benefits	367,196	87,000	24%	84,022
Professional & Technical	212,425	67,724	32%	58,821
Purchased Property Services	21,670	1,172	5%	2,618
Repairs & Maintenance	58,750	14,513	25%	11,975
Rentals	7,360	2,855	39%	4,591
Other Purchased Services	290,960	67,525	23%	60,147
Other Supplies	54,900	6,016	11%	9,872
Energy	159,800	39,950	25%	38,218
Building Supplies	13,850	3,542	26%	709
Recreation Supplies	36,590	5,363	15%	2,002
Equipment	37,660	22,128	59%	21,388
Total Expenditures	2,840,191	715,413	25%	656,092
Excess (Deficiency) of Revenues	13,104	95,763		55,918
Fund Balance, July 1	(158,702)	(158,702)		(36,973)
Fund Balance, September 30	\$ (145,598)	\$ (62,939)		\$ 18,945

**Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2025-26**

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Adopted	FY 25/26 Projected
Sources:					
General Fund Contribution	\$ 5,068,038	\$ 6,063,000	\$ 7,725,610	\$ 4,600,000	\$ 4,600,000
Board Contribution	-	285,000	304,390	-	-
Ambulance User Fees	521,538	456,357	820,103	500,000	500,000
Other	282,911	80,375	28,581	-	-
Pequot Funds	179,151	179,151	179,151	179,151	179,151
Total Sources	6,051,638	7,063,883	9,057,835	5,279,151	5,279,151
Uses:					
Operating Transfers Out:					
Capital Fund	4,534,180	5,522,626	11,553,263	5,266,300	5,266,300
Premium Pay	51,200	-	-	-	-
Total Uses	4,585,380	5,522,626	11,553,263	5,266,300	5,266,300
Excess/(Deficiency)	1,466,258	1,541,257	(2,495,428)	12,851	12,851
Fund Balance/(Deficit) July 1	1,296,282	2,762,540	4,303,797	1,808,369	1,808,369
Fund Balance, June 30	<u>\$ 2,762,540</u>	<u>\$ 4,303,797</u>	<u>\$ 1,808,369</u>	\$ 1,821,220	\$ 1,821,220
Reserved based on ARPA transfers				415,000	415,000
Reserved for P&R ADA per FY25 Budget				<u>350,000</u>	<u>350,000</u>
Available Fund Balance, June 30				<u>\$ 1,056,220</u>	<u>\$ 1,056,220</u>

Capital Projects as of December 3, 2025

General Government

Revenues

Expenses

Account and Description	Revenues			Expenses			
	Adjusted Budget	Received	Balance	Adjusted Budget	Encumbrances	Expenses	Balance
Fleet Vehicle	158,431	158,431	-	158,431	-	158,431.20	-
Financial Control Review	77,500	77,500	-	77,500	47,000.00	52,500.00	(22,000)
Financial Software/Hardware	892,896	892,896	-	892,896	5,000.00	734,237.29	153,659
MBOE Marketing	15,000	15,000	-	15,000	-	-	15,000
Redesign of Town Website	15,000	15,000	-	15,000	-	13,743.33	1,257
Software Storage Upgrade for Assessor	37,000	37,000	-	37,000	12,219.39	19,780.61	5,000
Technology Infrastructure - Schools	2,315,390	2,315,390	-	2,315,390	26,673.94	2,248,236.36	40,480
Technology Infrastructure - Town Wide	155,000	155,000	-	155,000	-	105,939.91	49,060
Classification & Compensation Study	103,700	103,700	-	103,700	-	34,830.00	68,870
DEI+B Organizational Assmnt & Mgmt Team Training	25,000	25,000	-	25,000	-	10,100.00	14,900
Positioning & Marketing Plan	230,000	230,000	-	230,000	535.00	158,659.39	70,806
Strategic Planning	317,241	317,241	-	317,241	-	297,240.90	20,000
DECD - Municipal Services Campus Master Plan	250,000	-	250,000	250,000	160,900.00	1,140.32	87,960
Municipal Facilities Community Engagement	32,000	32,000	-	32,000	-	-	32,000
Municipal Facilities Optimization Review/Design	200,000	200,000	-	200,000	-	55,000.00	145,000
Municipal Facilities Upgrades-Schematic Design Srvs	100,000	100,000	-	100,000	25,000.00	-	75,000
Land Acquisition	65,000	65,000	-	65,000	-	62,654.54	2,345
Furniture & Fixtures	428,226	428,226	-	428,226	-	350,025.67	78,200
Parking Garage Repairs/Maintenance	708,733	708,733	-	708,733	-	412,085.00	296,648
Affordable Housing Trust Fund Contribution	75,000	75,000	-	75,000	-	75,000.00	-
Architectural and Design Standards & Guidelines	90,000	90,000	-	90,000	-	-	90,000
Design Guidelines Planning & Zoning	35,000	35,000	-	35,000	-	-	35,000
Economic Development	42,500	42,500	-	42,500	-	40,624.99	1,875
File Digitalization & Management	49,000	49,000	-	49,000	48,326.85	-	673
Four Corners Sewer/Water Impro	9,830,000	9,830,000	-	9,830,000	-	9,214,261.47	615,739
Historic District Commission Design Standards	70,000	70,000	-	70,000	-	-	70,000
Interactive Zoning Map Software	8,250	8,250	-	8,250	-	-	8,250
Plan of Conservation & Development 10 year update	152,000	152,000	-	152,000	15,707.42	110,987.91	25,305
Wayfinding Signage Implementation	565,245	565,245	-	565,245	-	257,424.00	307,821
Zoning/Subdivision Regulations(Mansfield Tomorrow)	127,400	127,400	-	127,400	8,526.00	78,162.00	40,712
Total General Government:	17,395,297	17,145,297	250,000	17,395,297	349,888.60	14,715,849.29	2,329,559

Capital Projects as of December 3, 2025
Public Safety

Revenues

Expenses

Account and Description	<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	-	6,412.71	53,587
Ambulance 507 Replacement	490,000	-	490,000	490,000	-	-	490,000
Ambulance Stretcher & Load System	50,000	50,000	-	50,000	-	32,012.90	17,987
CDBG Fire Truck	239,104	239,104	-	239,104	2,490.00	239,614.37	(3,000)
Defibulator Unit	10,000	10,000	-	10,000	-	5,101.00	4,899
Fire & Emerg Serv Comm Equipment	207,546	207,546	-	207,546	9,367.09	106,338.42	91,841
Fire Apparatus Replacement Savings Account	150,000	150,000	-	150,000	-	-	150,000
Fire Hydrants	133,500	133,500	-	133,500	-	66,680.86	66,819
Fire Personal Protective Equipment	358,000	358,000	-	358,000	20,000.00	297,820.32	40,180
Fire Station Signage	35,000	35,000	-	35,000	-	-	35,000
Fire Tool Mounting	20,000	20,000	-	20,000	-	19,406.72	593
Fit Test Machine	15,000	15,000	-	15,000	-	-	15,000
Forestry 307 Upgrades	20,000	20,000	-	20,000	1,065.00	-	18,935
Generator Replacement - Clover Mill	40,000	40,000	-	40,000	36,340.62	-	3,659
Life Safety Equipment	65,000	65,000	-	65,000	-	31,966.29	33,034
Light Rescue 107 Replacement	71,655	71,655	-	71,655	7,103.80	64,641.32	(90)
Rescue Equipment	169,884	169,884	-	169,884	-	111,619.44	58,265
SCBA	120,000	120,000	-	120,000	-	-	120,000
SCBA Washer	38,000	38,000	-	38,000	-	-	38,000
Security Improvements	405,000	405,000	-	405,000	24,658.05	153,572.12	226,770
Squad 407 Replacement	400,000	400,000	-	400,000	-	-	400,000
Thermal Imager Cameras	50,000	50,000	-	50,000	-	-	50,000
Police Electric Bikes & Radar Equipment	20,000	20,000	-	20,000	-	18,145.97	1,854
Total Public Safety:	3,474,964	2,984,964	490,000	3,474,964	101,024.56	1,460,605.91	1,913,333

**Capital Projects as of December 3, 2025
Community Services**

Revenues

Expenses

Account and Description	<i>Revenues</i>			<i>Expenses</i>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrances</u>	<u>Expenses</u>	<u>Balance</u>
Open Space Purchase	3,614,355	3,614,355	-	3,614,355	-	3,474,355.00	140,000
Open Space - Bonded	1,490,750	932,750	558,000	1,490,750	-	938,850.84	551,899
BCP Facility Improvements	627,500	627,500	-	627,500	46,750.00	63,620.00	517,130
Community Center Fitness Equipment	853,830	853,830	-	853,830	-	847,119.77	6,710
Invasive Control	210,940	210,940	-	210,940	29,846.00	80,955.88	100,138
Lions Memorial Park Upgrades	25,000	25,000	-	25,000	-	4,350.00	20,650
MCC Equipment	75,000	75,000	-	75,000	-	43,064.77	31,935
MCC Pavilion Shade Picnic Area	50,000	50,000	-	50,000	-	-	50,000
Mansfield Dog Park	50,000	50,000	-	50,000	-	-	50,000
P&R Annual Oper. Cost of Service Analysis Mgmt	15,000	15,000	-	15,000	10,275.00	-	4,725
Park Improvements	689,619	709,818	(20,199)	689,619	30,199.20	594,407.50	65,012
Park Signs	15,000	15,000	-	15,000	-	-	15,000
Pickle Ball Court	40,000	40,000	-	40,000	-	20,834.77	19,165
Playscapes/Playground Resurfacing	638,670	638,670	-	638,670	261.33	436,282.44	202,126
Skate Park Improvements	50,000	50,000	-	50,000	-	-	50,000
UV Pool Water Disinfect System	65,000	65,000	-	65,000	-	56,550.00	8,450
Total Community Services:	8,525,664	7,987,863	537,801	8,525,664	117,331.53	6,575,390.97	1,832,941

Capital Projects as of December 3, 2025

Facilities Management

Revenues

Expenses

<u>Account and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			
	<u>Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Budget</u>	<u>Encumbrances</u>	<u>Expenses</u>	<u>Balance</u>
Maintenance Projects	1,188,689	1,188,689	-	1,188,689	-	1,168,654.39	20,035
Brick Repairs	133,000	133,000	-	133,000	-	14,000.00	119,000
Custodial Equipment	85,245	85,245	-	85,245	-	77,604.60	7,640
Equipment Trailer	10,000	10,000	-	10,000	-	9,794.00	206
Facilities Work Truck	479,817	479,817	-	479,817	-	445,397.74	34,420
Indoor Air Quality Testing	10,000	10,000	-	10,000	-	4,891.98	5,108
Water System Replacement & Repairs	30,000	30,000	-	30,000	-	-	30,000
Roof Repairs/Town Hall Roof Replacement	983,900	983,900	-	983,900	19,474.00	920,455.35	43,971
Animal Shelter Building Repairs	155,500	155,500	-	155,500	8,405.13	52,299.87	94,795
Animal Shelter Replacement	2,500,000	-	2,500,000	2,500,000	-	-	2,500,000
Bus Garage Building Upgrades	332,000	332,000	-	332,000	32,687.50	76,733.72	222,579
Community Center Repairs & Improvements	1,044,433	1,044,433	-	1,044,433	-	891,381.00	153,052
Community Center HVAC Upgrades	52,000	52,000	-	52,000	-	-	52,000
Daycare Building Repairs	500,000	500,000	-	500,000	-	380,074.22	119,926
Daycare HVAC	80,000	80,000	-	80,000	5,036.74	74,963.26	-
Fire Station Repairs & Improvements	667,746	667,746	-	667,746	328.63	492,145.40	175,272
Fire Station Decontamination Lockers	100,000	100,000	-	100,000	-	-	100,000
Historical Society Building Restoration	2,053,830	1,326,657	727,172	2,053,830	301,389.96	1,589,345.13	163,095
Lenard Hall Repairs & Improvement	10,000	10,000	-	10,000	-	9,613.00	387
Library Bldg Repairs & Improvements	641,500	641,500	-	641,500	19,280.00	496,342.69	125,877
Library Roof Replacement	236,000	236,000	-	236,000	-	-	236,000
Library Auditorium Chairs	15,000	15,000	-	15,000	-	-	15,000
School Building Maintenance	2,163,093	2,163,093	-	2,163,093	10,000.00	2,084,741.17	68,352
School Building Project	50,880,179	48,296,821	2,583,358	50,880,179	743,783.93	47,226,560.59	2,909,834
School HVAC/Air Quality Testing	65,000	65,000	-	65,000	-	-	65,000
MES Repairs & Improvements	15,000	15,000	-	15,000	14,377.58	-	622
MMS 2023 School Security Grant	2,463,610	1,668,550	795,060	2,463,610	743,668.75	1,436,314.50	283,627
MMS Bathroom Upgrades	100,000	100,000	-	100,000	-	96,568.35	3,432
MMS Boiler Replacement	150,000	150,000	-	150,000	-	-	150,000
MMS Cafeteria Renovations	650,000	650,000	-	650,000	94,275.00	-	555,725
MMS Generator Replacement	357,988	320,000	37,988	357,988	-	341,621.11	16,367
MMS HVAC Grant	2,800,000	670,040	2,129,960	2,800,000	1,721,515.24	526,957.14	551,528
MMS Photovoltaic Panels	572,012	-	572,012	572,012	-	325,274.80	246,737
MMS Renovations	2,141,171	2,141,171	-	2,141,171	112,510.15	1,051,099.39	977,562
MMS Roof Replacement	2,190,000	-	2,190,000	2,190,000	-	1,655,190.06	534,810
NZTC Building Repairs & Improvements	227,660	227,660	-	227,660	-	107,177.63	120,482
Park Building Repairs & Improvements	226,200	226,200	-	226,200	-	124,484.73	101,715
Public Works Building Repairs & Improvements	586,500	586,500	-	586,500	-	305,775.78	280,724
Senior Center Bldg Repairs & Improvements	278,943	278,943	-	278,943	478.14	269,812.03	8,653
Senior Center ADA Renovations	65,000	65,000	-	65,000	2,500.00	21,856.80	40,643
Town Hall Bldg Repairs & Improvements	531,000	531,000	-	531,000	108.98	416,937.35	113,954
Transfer Station Building Repairs	9,000	9,000	-	9,000	-	-	9,000
Total Facilities Management:	77,848,029	66,312,478	11,535,551	77,848,029	3,829,819.73	62,761,080.29	11,257,129

Capital Projects as of December 3, 2025
Public Works

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrances	Expenses	Balance
Bridge Replacement & Installation Multi-use Trail	150,000	150,000	-	150,000	-	-	150,000
Cemeteries	40,000	40,000	-	40,000	-	32,390.00	7,610
Culvert Rehabilitation	400,000	400,000	-	400,000	188,500.00	-	211,500
Downtown Pedestrian Loop	215,400	105,069	110,331	215,400	6,501.25	170,172.56	38,726
Downtown Storrs Enhancements	112,524	112,524	-	112,524	4,900.00	40,903.33	66,721
Eastwood Road Sidewalk	387,600	371,324	16,276	387,600	-	280,681.91	106,918
Engineering Cad Upgrades	334,500	334,500	-	334,500	-	324,024.24	10,476
Grounds Tractor with Over-Seeder and Aerator	15,000	15,000	-	15,000	17,911.36	-	(2,911)
Guide Rails	754,145	754,145	-	754,145	5,200.00	715,387.66	33,557
Heavy Equipment Implements	20,000	20,000	-	20,000	-	-	20,000
Hillside Circle Sidewalk	200,000	200,000	-	200,000	-	-	200,000
Hillyndale Road Bridge Replacement	612,475	605,679	6,796	612,475	-	560,264.53	52,210
Hunting Lodge Road Culvert	528,494	528,494	-	528,494	-	528,493.72	-
Hydroseeder	10,000	10,000	-	10,000	-	8,688.00	1,312
Large Bridge Maintenance	607,825	607,825	-	607,825	-	480,861.91	126,963
Large Dump Trucks	1,519,173	1,419,173	100,000	1,519,173	281,687.75	1,209,117.40	28,368
Mansfield Center Sidewalk Improvements	175,000	175,000	-	175,000	165,000.00	-	10,000
Maple Road - Phase 1	3,077,200	150,000	2,927,200	3,077,200	20,975.00	127,275.00	2,928,950
Maple Road - Phase 2	3,109,200	150,000	2,959,200	3,109,200	24,475.00	127,275.00	2,957,450
Medium Dump Truck	100,000	100,000	-	100,000	90,002.10	13,655.00	(3,657)
Mowers & Attachments	371,909	371,909	-	371,909	-	356,252.82	15,656
NW Mansfield Enhancements	150,000	150,000	-	150,000	-	-	150,000
Pickup Truck	45,000	45,000	-	45,000	-	55,757.20	(10,757)
Replace Street & Sidewalk Lights	15,000	15,000	-	15,000	-	1,296.00	13,704
Road Resurfacing	18,070,437	17,319,008	751,429	18,070,437	267,869.69	15,557,902.43	2,244,665
Safe Routes to Schools - Rte 89	472,909	441,543	31,366	472,909	-	441,542.84	31,366
Separtist Road Culvert Relining	150,000	150,000	-	150,000	-	-	150,000
Sidewalk/Walkway Equipment	140,000	140,000	-	140,000	-	98,787.97	41,212
Skid-Steer	70,000	70,000	-	70,000	66,534.73	-	3,465
Small Bridges & Culverts	329,084	329,084	-	329,084	-	300,069.99	29,014
South Eagleville Community Challenge Grant	5,954,595	1,412,372	4,542,223	5,954,595	1,840,596.58	3,919,299.92	194,699
Storrs Road Multi-Use Trail	250,000	250,000	-	250,000	-	489.54	249,510
Street Lights	10,000	10,000	-	10,000	-	-	10,000
Street Signs	60,000	60,000	-	60,000	3,850.00	60,110.10	(3,960)
Swap Shop Building	150,000	150,000	-	150,000	-	-	150,000
Town Walkways/Transp Enhancement	1,478,126	1,477,736	390	1,478,126	3,300.00	910,663.87	564,162
Trailer	39,000	39,000	-	39,000	-	28,053.54	10,946
Transfer Station Compost Project	129,500	-	129,500	129,500	-	-	129,500
Transfer Station Walls & Covers	200,000	200,000	-	200,000	-	4,410.00	195,590
Tree Replacement	923,457	923,457	-	923,457	25,915.87	807,458.79	90,082
Water Truck Replacement	250,000	250,000	-	250,000	41,125.00	185,328.68	23,546
Total Public Works:	42,060,303	30,485,592	11,574,711	42,060,303	3,054,344.33	27,929,366.14	11,076,592

Capital Projects as of December 3, 2025

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	17,395,297	17,145,297	250,000	17,395,297	349,888.60	14,715,849.29	2,329,559
Public Safety	3,474,964	2,984,964	490,000	3,474,964	101,024.56	1,460,605.91	1,913,333
Community Services	8,525,664	7,987,863	537,801	8,525,664	117,331.53	6,575,390.97	1,832,941
Facilities Management	77,848,029	66,312,478	11,535,551	77,848,029	3,829,819.73	62,761,080.29	11,257,129
Public Works	42,060,303	30,485,592	11,574,711	42,060,303	3,054,344.33	27,929,366.14	11,076,592
Grand Total:	149,304,255	124,916,193	24,388,062	149,304,255	7,452,408.75	113,442,292.60	28,409,554

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

	<u>Budget 2025/26</u>	<u>2026</u>	<u>Percent of Adopted Budget</u>	<u>2025</u>
Revenues				
State Grant	\$ 417,500	\$ 272,592	65%	\$ 208,763
Services (Region 19 Parking Lots)	<u>51,000</u>	<u>12,575</u>	25%	<u>10,575</u>
Total Revenues	<u>468,500</u>	<u>285,167</u>	61%	<u>219,338</u>
Expenditures				
Salaries and Wages	154,930	-	0%	1,209
Equipment	-	-	0%	-
Supplies	297,000	-	0%	-
Equipment Rental	26,000	-	0%	-
Transfer Out to Capital Project	<u>100,000</u>	<u>-</u>	0%	<u>100,000</u>
Total Expenditures	<u>577,930</u>	<u>-</u>	0%	<u>101,209</u>
Excess (Deficiency) of Revenues	(109,430)	285,167		118,129
Fund Balance, July 1	<u>268,407</u>	<u>268,407</u>		<u>288,155</u>
Fund Balance plus Cont. Capital, Sept 30	<u>\$ 158,977</u>	<u>\$ 553,574</u>		<u>\$ 406,284</u>

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

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Actual Sept. 30	Percent of Adopted Budget
Revenues												
Intergovernmental												
Mansfield General Fund/CNR	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 175,000	\$ 175,000	\$ 180,000	\$ 45,000	25%
Uconn	125,000	132,000	132,000	150,000	150,000	150,000	160,000	175,000	175,000	180,000	-	
Charges for Services	-	22,000	22,000	33,000	40,000	40,000	40,000	40,000	50,000	50,000	12,500	25%
Donations	16,673	18,115	16,110	11,910	15,515	16,200	15,305	22,975	22,946	20,000	16,250	81%
Total Revenues	266,673	324,115	302,110	344,910	355,515	# 356,200	# 375,305	412,975	422,946	430,000	73,750	18%
Operating Expenditures												
Town Square Contribution	-	-	-	-	-	-	-	-	-	-	-	
Salaries and Benefits	214,666	232,268	233,574	265,156	285,673	286,437	288,958	300,789	210,610	363,341	69,780	19%
Professional & Technical	28,845	22,280	21,175	12,480	28,634	41,310	21,495	12,970	11,610	15,850	2,960	19%
Office Rental	13,200	13,464	13,464	13,728	13,728	14,004	14,004	14,676	14,676	14,680	3,784	26%
Insurance	4,017	4,031	736	3,827	2,904	3,899	4,208	4,313	4,785	5,500	4,814	88%
Purchased Services	9,714	14,315	12,276	10,198	13,174	14,809	13,905	20,752	16,376	28,350	3,288	12%
Supplies & Services	1,277	679	640	573	816	631	753	1,030	633	2,250	100	4%
Contingency	-	-	-	-	-	-	-	-	-	-	-	
Total Operating Expenditures	271,719	287,037	281,865	305,962	344,929	# 361,090	# 343,323	354,530	258,690	429,971	84,727	20%
Operating Income/(Loss)	(5,046)	37,078	20,245	38,948	10,586	(4,890)	31,982	58,445	164,256	29	(10,977)	
Fund Balance, July 1	258,543	253,497	290,575	310,820	349,768	360,353	355,464	387,445	445,890	610,146	610,146	
Fund Balance, End of Period	<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>\$ 610,146</u>	<u>\$ 610,175</u>	<u>\$ 599,169</u>	
Contribution Recap												
	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Actual Sept. 30	
Mansfield	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	\$ 175,000	\$ 175,000	\$ 180,000	\$ 45,000	
UCONN	125,000	132,000	132,000	150,000	150,000	150,000	160,000	175,000	175,000	180,000	-	
Total Contributions	<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>\$ 360,000</u>	<u>\$ 45,000</u>	

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

	Intermodal Center 2026	WRD 2026	Total 2026
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Rental Income	\$ 3,819	\$ -	\$ 3,819
Total Revenues	<u>3,819</u>	<u>-</u>	<u>3,819</u>
Expenditures			
Salaries & Benefits	-	-	-
Professional & Technical Services	-	-	-
Other Purchased Services	-	-	-
Office Supplies	12	-	12
Energy	-	-	-
Other General Expense	600	-	600
WRD - Dial-A-Ride	-	21,654	21,654
WRD - Windham Reg Transit District	-	39,366	39,366
WRD - Pre-Paid Fare	-	-	-
WRD - Disable Transport	-	10,748	10,748
Total Expenditures	<u>612</u>	<u>71,767</u>	<u>72,379</u>
Operating Transfers			
Transfer In - General Fund	<u>625</u>	<u>35,625</u>	<u>36,250</u>
Total Operating Transfers	<u>625</u>	<u>35,625</u>	<u>36,250</u>
Excess (Deficiency) of Revenues	3,832	(36,142)	(32,310)
Fund Balance, July 1	<u>210,448</u>	<u>50,141</u>	<u>260,588</u>
Fund Balance plus Cont. Capital, Sept 30	<u>\$ 214,280</u>	<u>\$ 13,999</u>	<u>\$ 228,278</u>

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

	<u>Budget 2025/26</u>	<u>2026</u>	<u>Percent of Adopted Budget</u>	<u>2025</u>
Revenues				
Dividend/Investment Income	\$ 6,000	\$ 2,060	34%	\$ 1,923
State Grant	-	-		-
Unrealized Gain/Loss on Investments	-	2,838		10,622
Sale of Plots	<u>6,500</u>	<u>1,000</u>	15%	<u>6,000</u>
Total Revenues	<u>12,500</u>	<u>5,898</u>	47%	<u>18,546</u>
Operating Transfers				
Transfer from General Fund	<u>40,000</u>	<u>10,000</u>	25%	<u>7,500</u>
Total Operating Transfers	<u>40,000</u>	<u>10,000</u>	25%	<u>7,500</u>
Total Rev & Oper Transfers	<u>52,500</u>	<u>15,898</u>	30%	<u>26,046</u>
Expenditures				
Salaries	12,415	2,505	20%	2,752
Cemetery Maintenance	17,000	-	0%	-
Mowing Service	<u>38,000</u>	<u>16,430</u>	43%	<u>6,025</u>
Total Expenditures	<u>67,415</u>	<u>18,935</u>	28%	<u>8,777</u>
Excess (Deficiency) of Revenues	(14,915)	(3,037)		17,268
Fund Balance, July 1	<u>262,101</u>	<u>262,101</u>		<u>259,784</u>
Fund Balance, Sept 30	\$ 247,186	\$ 259,064		\$ 277,052
Reserved for perpetual care	251,200	251,200		251,200
Unreserved Fund Balance, June 30	<u>\$ (4,014)</u>	<u>\$ 7,864</u>		<u>\$ 25,852</u>

**TOWN OF MANSFIELD
INVESTMENT POOL
AS OF SEPTEMBER 30, 2025**

	MARKET VALUE JUN 30, 2025	MARKET VALUE SEP 30, 2025	MARKET VALUE DEC 31, 2025	MARKET VALUE MAR 31, 2026	MARKET VALUE JUN 30, 2026	FISCAL 25/26 CHANGE IN VALUE	
<u>BOND FUNDS:</u>							
<u>T. ROWE PRICE</u>							
U.S. TREASURY LONG	85,182.82	87,345.24				2,162.42	3%
<u>VANGUARD INVESTMENTS</u>							
GNMA FUND	127,348.89	130,084.76				2,735.87	2%
TOTAL BOND FUNDS	212,531.71	217,430.00				4,898.29	
TOTAL INVESTMENTS	212,531.71	217,430.00				4,898.29	

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

	Budget 2025/26	2026	Percent of Adopted Budget	2025
Revenues				
Garbage Collection Fees	\$ 1,507,000	\$ 402,546	27%	\$ 307,828
Transfer Station Fees	150,000	42,123	28%	40,799
Sale of Recyclables	12,000	1,567	13%	2,931
Scrap Metals	25,000	3,638	15%	8,255
Other Revenues	47,300	3,175	7%	4,973
Fee Waivers	4,000	507	13%	728
Total Revenues	1,745,300	453,556	26%	365,515
Expenditures				
Salaries & Benefits	353,450	70,509	20%	74,238
Contract Pickup	750,000	175,521	23%	121,325
Hauler's Tipping Fees	430,000	102,957	24%	64,103
Equipment Parts/Repair	1,500	-	0%	1,535
Mansfield Tipping Fees	90,000	27,210	30%	15,998
Supplies & Services	66,490	9,563	14%	7,311
Recycle Cost	140,000	23,001	16%	8,795
Hazardous Waste	30,800	-	0%	-
Depreciation Expense	44,330	11,259	25%	11,077
Energy	1,500	219	15%	221
Trucking Fee	3,200	-	0%	-
Total Expenditures	1,911,270	420,239	22%	304,602
Net Income (Loss)	(165,970)	33,317		60,913
Net Position, July 1	997,966	997,966		992,933
Net Position, Sept 30	831,996	1,031,282		1,053,846
Investment in Capital Assests	188,292	188,292		207,585
Unrestricted Net Position, Sept 30	\$ <u>643,703</u>	\$ <u>842,990</u>		\$ <u>846,261</u>

Town of Mansfield
Sewer Operating Enterprise Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
September 30, 2025
(with comparative totals for Sept 30, 2024)

	Budget 2025/26	2026	Percent of Adopted Budget	2025
Revenues				
Interest & Lien Fees	\$ 250	\$ 2,383	953%	\$ 560
Sewer Charges	903,000	136,069	15%	95,326
Sewer Assessments	197,230	-	0%	-
Total Revenues	<u>1,100,480</u>	<u>138,452</u>	<u>13%</u>	<u>95,886</u>
Expenditures				
Pump Station Maintenance	43,100	1,558	4%	4,816
Sewer Billing	636,000	-	0%	-
Purchased Services	60,950	4,553	7%	3,677
Debt Service Payment	213,750	53,438	25%	57,188
Windham Plant Upgrade	83,000	-	0%	-
Depreciation Expense	164,800	41,153	25%	41,153
Total Expenditures	<u>1,201,600</u>	<u>100,701</u>	<u>8%</u>	<u>106,833</u>
Net Income (Loss)	(101,120)	37,751		(10,948)
Net Position, July 1	<u>12,243,990</u>	<u>12,243,990</u>		<u>12,297,152</u>
Retained Earnings, Sept 30	12,142,870	12,281,741		12,286,204
Investment in Capital Assets	9,526,654	9,526,654		9,691,266
Unrestricted Net Position, Sept 30	<u>\$ 2,616,216</u>	<u>\$ 2,755,087</u>		<u>\$ 2,594,939</u>

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

	Budget 2025/26	2026	Percent of Adopted Budget	2025
Revenues				
Premium Income	\$ 9,992,190	\$ 2,334,890	23%	\$ 2,301,754
Interest Income	100,000	33,737	34%	39,829
Other Income	-	-		-
Total Revenues	10,092,190	2,368,627	23%	2,341,584
Expenditures				
Medical claims	9,099,715	2,599,557	29%	2,190,635
Administrative expenses	545,555	149,826	27%	120,666
H.S.A Contributions	564,000	122,650	22%	134,439
Employee Wellness Program	26,000	9,852	38%	-
Payment in lieu of Insurance	111,900	91,679	82%	83,045
Payroll	155,230	33,898	22%	33,799
Medical Supplies	5,000	231	5%	295
Consultants	90,000	13,595	15%	11,837
Total Expenditures	10,597,400	3,021,287	29%	2,574,717
Excess (Deficiency) of Revenues	(505,210)	(652,660)		(233,133)
Fund Balance, July 1	4,261,017	4,261,017		3,982,960
Fund Balance plus Cont. Capital, Sept 30	<u>\$ 3,755,807</u>	<u>\$ 3,608,357</u>		<u>\$ 3,749,827</u>

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

MONTH	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	FY 25/26	10 Yr. Average FY '17-'26
JULY	624,986	635,511	677,762	575,187	502,340	732,174	569,075	618,859	814,941	918,177	666,901
AUGUST	559,616	693,352	637,797	463,354	530,591	653,217	751,555	826,507	724,723	715,172	655,588
SEPTEMBER	526,981	580,713	448,658	368,849	619,654	710,554	660,473	588,823	920,436	1,126,447	655,159
OCTOBER	730,529	626,574	492,678	553,772	516,687	629,239	590,303	665,706	758,596		618,232
NOVEMBER	593,143	494,144	625,036	747,715	677,537	883,643	646,278	820,536	895,758		709,310
DECEMBER	818,113	706,518	552,194	748,345	701,516	753,094	684,752	820,807	727,621		723,662
JANUARY	634,365	560,142	491,801	453,346	372,145	450,816	505,281	476,243	674,941		513,231
FEBRUARY	495,084	581,428	445,958	505,938	312,376	423,500	677,811	576,879	651,074		518,894
MARCH	583,507	523,374	460,640	696,515	515,316	572,469	757,141	623,184	651,511		598,184
APRIL	484,549	525,605	501,553	294,909	479,421	434,756	638,740	621,970	829,578		534,565
MAY	457,160	554,640	647,507	295,561	692,937	821,163	696,683	650,261	708,887		613,867
JUNE	484,562	776,142	550,778	426,388	552,351	618,063	853,521	672,813	768,947		633,729
ANNUAL TOTAL	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	2,759,796	6,894,955
MONTHLY AVG	582,716	604,845	544,364	510,823	539,406	640,224	669,301	663,549	760,584	919,932	643,574
% OF INCREASE	-8.2%	3.8%	-10.0%	-6.2%	5.6%	18.7%	4.5%	-0.9%	14.6%	21.0%	4.30%

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

	<u>Budget 2025/26</u>	<u>2026</u>	<u>Percent of Adopted Budget</u>	<u>2025</u>
Revenues				
Premium Income	\$ 446,500	\$ 111,625	25%	\$ 111,625
CIRMA Equity Distribution	<u>-</u>	<u>-</u>		<u>-</u>
Total Revenues	<u>446,500</u>	<u>111,625</u>	<u>25%</u>	<u>111,625</u>
Expenditures				
Workers' Compensation Insurance	<u>450,000</u>	<u>136,077</u>	<u>30%</u>	<u>132,122</u>
Total Expenditures	<u>450,000</u>	<u>136,077</u>	<u>30%</u>	<u>132,122</u>
Net Income (Loss)	(3,500)	(24,452)		(20,497)
Retained Earnings, July 1	<u>244,497</u>	<u>244,497</u>		<u>238,405</u>
Retained Earnings, Sept 30	<u>\$ 240,997</u>	<u>\$ 220,045</u>		<u>\$ 217,907</u>

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

	Budget 2025/26	2026	Percent of Adopted Budget	2025
Revenues				
Copier Service Fees	\$ 208,200	\$ 52,562	25.2%	\$ 47,429
Communication Service Fees	213,280	54,306	25.5%	53,587
Energy Service Fees	1,697,900	424,550	25.0%	381,218
Postage Fees	49,800	11,475	23.0%	10,863
Shared Finance Fees	1,174,160	291,889	24.9%	280,155
Shared Info. Technology Fees	821,330	207,958	25.3%	197,536
Rent Telecom Towers	300,000	69,986	23.3%	87,454
Gain or Loss on Sale of Assets	-	-		-
Other	-	1,423		1,454
Total Revenues	4,464,670	1,114,149		1,059,695
Expenditures				
Salaries & Benefits	1,971,145	442,752	22.5%	404,908
Repairs & Maintenance	28,418	1,407	4.9%	1,852
Professional & Technical	163,620	40,134	24.5%	47,307
System Support	271,560	132,943	49.0%	129,077
Copier Maintenance Fees	183,120	41,258	22.5%	39,785
Communication Equipment	19,000	-		1,505
Supplies and Software Licensing	19,670	4,318	22.0%	92,984
Equipment	9,103	99,214	1089.9%	19,200
Energy	1,837,993	293,976	16.0%	298,966
Postage	38,000	10,000	26.3%	20,080
Miscellaneous	4,000	40,106	1002.6%	(39,906)
Transfer to Capital	48,000	-		40,000
Sub-Total Expenditures	4,593,629	1,106,107	24.1%	1,055,760
Depreciation	137,610	35,701	25.9%	32,517
Equipment Capitalized	-	-		-
Total Expenditures	4,731,239	1,141,808	24.1%	1,088,277
Net Income (Loss)	(266,569)	(27,659)		(28,582)
Retained Earnings, July 1	1,829,006	1,829,006		2,175,371
Retained Earnings, September 30	\$ 1,562,437	\$ 1,801,347		\$ 2,146,789

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

	<u>Adopted Budget 2025/26</u>	<u>Amended Budget 2025/26</u>	<u>Percent of Adopted Budget</u>		<u>2025</u>
			<u>2026</u>		
Revenues					
Member Town Contributions	\$ 486,130	\$ 486,130	\$ 121,532	25.0%	\$ 118,667
State Grants	205,520	205,520	-	0.0%	-
Septic Permits	51,610	51,610	15,025	29.1%	10,775
Well Permits	15,300	15,300	4,295	28.1%	3,375
Soil Testing Service	49,600	49,600	9,290	18.7%	11,260
Food Protection Service	93,980	93,980	5,613	6.0%	5,932
B100a Reviews	35,200	35,200	8,410	23.9%	6,740
Septic Plan Reviews	42,500	42,500	10,950	25.8%	8,870
Other Health Services	10,910	10,910	1,238	11.3%	221
Cosm Insp	6,600	6,600	200	3.0%	-
Appropriation of Fund Balance	<u>74,540</u>	<u>74,540</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>
Total Revenues	<u>1,071,890</u>	<u>1,071,890</u>	<u>176,552</u>	<u>16.5%</u>	<u>165,840</u>
Expenditures					
Salaries & Wages	709,096	709,096	156,229	22.0%	151,981
Grant Deductions	(71,369)	(71,369)	(17,033)	23.9%	(28,373)
Benefits	262,153	262,153	68,992	26.3%	61,353
Miscellaneous Benefits	13,100	13,100	2,022	15.4%	1,956
Insurance	15,240	15,240	7,266	47.7%	7,926
Professional & Technical Services	53,290	53,290	12,504	23.5%	10,548
Vehicle Repairs & Maintenance	5,000	5,000	1,789	35.8%	2,020
Health Reg*Admin Overhead	35,920	35,920	8,980	25.0%	8,769
Other Purchased Services	33,060	33,060	1,697	5.1%	1,596
Other Supplies	11,500	11,500	1,086	9.4%	1,057
Equipment - Minor	<u>4,900</u>	<u>4,900</u>	<u>129</u>	<u>2.6%</u>	<u>152</u>
Total Expenditures	<u>1,071,890</u>	<u>1,071,890</u>	<u>243,660</u>	<u>22.7%</u>	<u>218,985</u>
Operating Transfers					
Transfer to CNR Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>3,580</u>
Total Exp & Oper Trans	<u>1,071,890</u>	<u>1,071,890</u>	<u>243,660</u>	<u>22.7%</u>	<u>222,565</u>
Excess (Deficiency) of Revenues	-	-	(67,108)		(56,725)
Fund Balance, July 1	<u>550,180</u>	<u>550,180</u>	<u>550,180</u>		<u>551,726</u>
Fund Balance plus Cont. Capital, Sept.30	<u>\$ 550,180</u>	<u>\$ 550,180</u>	<u>\$ 483,072</u>		<u>\$ 495,001</u>

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

	2026	2025
Revenues		
General Fund	\$ <u> -</u>	\$ <u> -</u>
Total Revenues	<u> -</u>	<u> -</u>
Operating Transfers		
General Fund	<u> -</u>	<u> -</u>
Total Operating Transfers	<u> -</u>	<u> -</u>
Total Rev & Oper Trans	<u> -</u>	<u> -</u>
Expenditures		
Professional & Technical Services	-	-
Vehicles	-	-
Office Equipment	<u> -</u>	<u> -</u>
Total Expenditures	<u> -</u>	<u> -</u>
Excess (Deficiency) of Revenues	-	-
Fund Balance, July 1	<u> 285,422</u>	<u> 311,647</u>
Fund Balance plus Cont. Capital, Sept.30	<u> 285,422</u>	<u> 311,647</u>

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

	<u>Budget 2025/26</u>	<u>2026</u>	<u>Percent of Adopted Budget</u>	<u>2025</u>
Operating Transfers				
General Fund	\$ 1,800,000	\$ 475,000	26%	\$ 450,000
Premium Income	-	-	0%	-
Sewer Operating Fund	<u>213,750</u>	<u>53,438</u>	25%	<u>57,188</u>
Total Operating Transfers	<u>2,013,750</u>	<u>528,438</u>	26%	<u>507,188</u>
Total Rev & Oper Trans	<u>2,013,750</u>	<u>528,438</u>	26%	<u>507,188</u>
Expenditures				
Principal Payments	1,515,000	-	0%	-
Issuance Costs	1,500	-	0%	-
Interest Payments	<u>1,033,425</u>	<u>82,400</u>	8%	<u>95,925</u>
Total Expenditures	<u>2,549,925</u>	<u>82,400</u>	3%	<u>95,925</u>
Excess (Deficiency) of Revenues	(536,175)	446,038		411,263
Fund Balance, July 1	<u>781,978</u>	<u>781,978</u>		<u>1,437,092</u>
Fund Balance plus Cont. Capital, Sept 30	<u>245,803</u>	<u>\$ 1,228,015</u>		<u>\$ 1,848,354</u>

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

	22/23	23/24	24/25	25/26	26/27
	Actual	Actual	Actual	Projected	Projected
Revenues:					
Bond Premium	\$ 734,323	\$ 29,039	\$ 562		
Interest on Unspent Balance					
Total Revenues	734,323	29,039	562	-	-
Operating Transfers In - General Fund	2,761,390	1,600,000	1,800,000	1,900,000	2,000,000
Operating Transfers In - Board of Education					
Operating Transfers In - Sewer Oper Fund	236,250	228,750	221,250	213,750	209,250
Total Revenues and Operating Transfers In	3,731,963	1,857,789	2,021,812	2,113,750	2,209,250
Expenditures:					
Interest - Notes	401,207	179,301	32,951		
Principal Retirement - GOB 2011 & 2019	585,000	1,535,000	1,535,000	1,515,000	1,365,000
Interest - GOB 2011 & 2019	887,811	1,181,643	1,107,975	1,033,425	966,975
Professional Fees			1,000	1,500	1,500
Issuance Costs (Notes & Bonds)	66,584	16,214			
Total Expenditures	1,940,602	2,912,158	2,676,926	2,549,925	2,333,475
Revenues and Other Financing Sources Over/(Under) Expend	1,791,361	(1,054,369)	(655,114)	(436,175)	(124,225)
Fund Balance, July 1	700,100	2,491,461	1,437,092	781,978	345,803
Fund Balance, June 30	\$ 2,491,461	\$ 1,437,092	\$ 781,978	\$ 345,803	\$ 221,578

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

	27/28 Projected	28/29 Projected	29/30 Projected	30/31 Projected	31/32 Projected
Revenues:					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	2,100,000	2,100,000	2,000,000	2,000,000	1,950,000
Operating Transfers In - Board of Education					
Operating Transfers In - Sewer Oper Fund	204,750	200,250	195,750	191,250	186,750
Total Revenues and Operating Transfers In	2,304,750	2,300,250	2,195,750	2,191,250	2,136,750
Expenditures:					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	1,365,000	1,470,000	1,470,000	1,470,000	1,520,000
Interest - GOB 2011 & 2019	906,025	827,575	761,475	695,375	636,775
Professional Fees	1,500	1,500	1,500	1,500	1,500
Issuance Costs (Notes & Bonds)					
Total Expenditures	2,272,525	2,299,075	2,232,975	2,166,875	2,158,275
Revenues and Other Financing Sources Over/(Under) Expend	32,225	1,175	(37,225)	24,375	(21,525)
Fund Balance, July 1	221,578	253,803	254,978	217,753	242,128
Fund Balance, June 30	\$ 253,803	\$ 254,978	\$ 217,753	\$ 242,128	\$ 220,603

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

	32/33	33/34	34/35	35/36	36/37
	Projected	Projected	Projected	Projected	Projected
Revenues:					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	1,900,000	1,850,000	1,850,000	1,850,000	1,850,000
Operating Transfers In - Board of Education					
Operating Transfers In - Sewer Oper Fund	182,250	177,750	173,250	168,750	164,250
Total Revenues and Operating Transfers In	2,082,250	2,027,750	2,023,250	2,018,750	2,014,250
Expenditures:					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	1,570,000	1,570,000	1,595,000	1,595,000	1,620,000
Interest - GOB 2011 & 2019	576,175	458,075	454,475	394,375	334,275
Professional Fees	1,500	1,500	1,500	1,500	1,500
Issuance Costs (Notes & Bonds)					
Total Expenditures	2,147,675	2,029,575	2,050,975	1,990,875	1,955,775
Revenues and Other Financing Sources Over/(Under) Expend	(65,425)	(1,825)	(27,725)	27,875	58,475
Fund Balance, July 1	220,603	155,178	153,353	125,628	153,503
Fund Balance, June 30	\$ 155,178	\$ 153,353	\$ 125,628	\$ 153,503	\$ 211,978

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

	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
Operating Transfers In - Board of Education		
Operating Transfers In - Sewer Oper Fund	159,570	154,870
Total Revenues and Operating Transfers In	2,009,570	2,004,870
Expenditures:		
Interest - Notes		
Principal Retirement - GOB 2011 & 2019	1,620,000	1,620,000
Interest - GOB 2011 & 2019	272,713	211,150
Professional Fees	1,500	1,500
Issuance Costs (Notes & Bonds)		
Total Expenditures	1,894,213	1,832,650
Revenues and Other Financing Sources Over/(Under) Expend	115,358	172,220
Fund Balance, July 1	211,978	327,336
Fund Balance, June 30	\$ 327,336	\$ 499,556

**Town of Mansfield
Serial Bonds Summary
Schools and Town
as of September 30, 2025**

	<u>Schools</u>	<u>Town</u>	<u>Total</u>
Balance at July 1, 2025	\$ 21,761,000	\$ 3,704,000	\$ 25,465,000
Issued During Period	-	-	-
Retired During Period	-	-	-
Balance at September 30, 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, 2025	\$ 25,465,000	\$ -	\$ -	\$ 25,465,000
Debt Issued	-	-	-	-
Debt Retired	-	-	-	-
Balance at September 30, 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 September 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	23,898,000	20,811,000
Town:		
Consists of -		
2011 General Obligation Bonds:		
Community Center Air Conditioning	173,620	11,500
Hunting Lodge Road Bikeway	105,250	3,500
Salt Storage Shed	263,130	17,000
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	20,000
Transportation Facility Improvements	130,000	10,000
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	26,000
2019 General Obligation Bonds:		
Open Space	482,000	336,000
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Design	330,000	30,000
2019 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Project	6,000,000	4,200,000
Town Outstanding Debt	8,164,000	4,654,000
Total Debt Outstanding	\$ 32,062,000	\$ 25,465,000

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

Health Insurance Fund

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 09/30/25
State Treasurer	\$ 3,101,100	4.38%	Various	Various	\$
Total Accrued Interest @ 9/30/25					\$
Interest Received 7/1/25 - 9/30/25					<u>33,737</u>
Total Interest, Health Insurance Fund @ 9/30/25					<u>\$ 33,737</u>

All Other Funds

Institution	Principal	Average Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest 09/30/25
State Treasurer	\$ 41,536,568	4.38%	Various	Various	\$
Total Accrued Interest @ 9/30/25					\$
Interest Received 7/1/25 - 9/30/25					<u>439,498</u>
Total Interest, General Fund @ 9/30/25					<u>\$ 439,498</u>

Town of Mansfield
Memo

DATE: October 6th, 2025
 To: Ryan Aylesworth, Town Manager
 Amanda Backhaus, Director of Finance
 From: Jerl Casey, Collector of Revenue
 Subject: Amounts and % of Collections for 07/01/2025 to 09/30/2025 comparable to 07/01/2024 to 09/30/2024 and 07/01/2023 to 09/30/2023

	GRAND LIST 2024	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 9/30/2025	% OPEN
RE	27,165,022.00	(72,469.90)	27,092,552.10	(14,765,088.25)	54%	12,327,463.85	46%
STORRS CENTER RE	3,621,622.00		3,621,622.00	(1,842,799.00)	51%	1,778,823.00	49%
PER	2,541,184.20	(19,682.80)	2,521,501.40	(1,466,702.82)	58%	1,054,798.58	42%
STORRS CENTER PP	96,588.40	(14,329.80)	82,258.60	(41,472.10)	50%	40786.5	50%
MV	2,036,919.82	(28,908.16)	2,008,011.66	(1,768,051.39)	88%	239,960.27	12%
DUE	35,461,336.42	(135,390.66)	35,325,945.76	(19,884,113.56)	56%	15,441,832.20	44%
MVS							
TOTAL							
PRIOR YEARS COLLECTION July 1, 2025 to June 30 2026							
Suspense Collections		165.83		Suspense Interest Less Fees		211.43	
Prior Years Taxes		<u>148,335.08</u>		Interest and Lien Fees		<u>59,351.42</u>	
		<u>148,500.91</u>				<u>59,562.85</u>	
	GRAND LIST 2023	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 9/30/2024	% OPEN
RE	26,365,956.26	5,023.95	26,370,980.21	(13,401,044.45)	51%	12,969,935.76	49%
STORRS CENTER RE	3,702,653.16		3,702,653.16	(1,860,201.62)	50%	1,842,451.54	50%
PER	3,324,585.60	(1,845.56)	3,322,740.04	(873,753.20)	26%	2,448,986.84	74%
STORRS CENTER PP	99,865.87	(569.50)	99,296.37	(56,955.93)	57%	42340.44	43%
MV	3,231,721.86	(68,726.54)	3,162,995.32	(2,490,088.97)	79%	672,906.35	21%
DUE	36,724,782.75	(66,117.65)	36,658,665.10	(18,682,044.17)	51%	17,976,620.93	49%
MVS							
TOTAL							
PRIOR YEARS COLLECTION July 1, 2024 to June 30 2025							
Suspense Collections		654.30		Suspense Interest Less Fees		1,231.90	
Prior Years Taxes		<u>133,402.64</u>		Interest and Lien Fees		<u>74,488.63</u>	
		<u>134,056.94</u>				<u>75,720.53</u>	
	GRAND LIST 2022	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	OPEN BALANCE AS OF 9/30/2023	% OPEN
RE	26,984,359.07	3,299.49	26,987,658.56	(14,310,117.98)	53%	12,677,540.58	47%
STORRS CENTER RE	3,794,578.07		3,794,578.07	(1,914,770.27)	50%	1,879,807.80	50%
PER	3,018,650.10	(12,192.28)	3,006,457.82	(1,807,390.45)	60%	1,199,067.37	40%
STORRS CENTER PP	105,760.83	(2,793.30)	102,967.53	(55,502.58)	54%	47,464.95	46%
MV	3,501,917.18	(53,162.34)	3,448,754.84	(3,013,196.10)	87%	435,558.74	13%
DUE	37,405,265.25	(64,848.43)	37,340,416.82	(21,100,977.38)	57%	16,239,439.44	43%
MVS							
TOTAL							
PRIOR YEARS COLLECTION July 1, 2023 to June 30 2024							
Suspense Collections		2,326.69		Suspense Interest Less Fees		3,839.31	
Prior Years Taxes		<u>100,465.45</u>		Interest and Lien Fees		<u>79,371.33</u>	
		<u>\$ 102,792.14</u>				<u>\$ 83,210.64</u>	

Notes: Tax collections are slightly up from last year but on pace to be close to 99% for the year
 Prior year tax payments are a little higher then usual due to the tax sale policy
 All in all, the numbers are similar to the 2022 levy and collections are moving along smoothly
 Adjustments are a bit higher because of the eagleville green agreement
 Vehicle assessments have taken a hit due to the new state MSRP valuation method

**270 Fund Analysis
9/30/2025**

Activity	Balance 7/1/2025	Revenues	Expenditures	Balance 9/30/2025
Animal Shelter Donations	887.62	-	-	887.62
Neuter Assist/Education Fund	1,814.21	23.00		1,837.21
CAS Foundation-Endowment/Flanagan Grant	140.00			140.00
CT Writing Project	464.98			464.98
Dorothy C. Goodwin Program	554.90			554.90
Enriching Student Achievement	32,214.59		(206.15)	32,008.44
Goodwin Donations	995.27			995.27
Goodwin Greenhouse Fund	205.12			205.12
Mary Turcotte Fund	48.00			48.00
MMS Summer School Program	2,786.54			2,786.54
Mohegan Tribe Challenge	275.42			275.42
Mohegan Tribe Grant MMS	962.71			962.71
MPS Birthday Book Buddies	5,587.66			5,587.66
NE Dairy & Food Council Grant	677.54			677.54
New Mansfield Elem -MASP Donation	40,000.00			40,000.00
Oak Grove School	8,212.52	3,750.00	(3,290.74)	8,671.78
Rachel Leclerc Spec. Education Fund	872.00			872.00
School Lunch Donations	60,681.10			60,681.10
School Use Fund (62609)	8,780.62			8,780.62
Southeast Buddy Bench	227.77			227.77
Southeast School Donations	142.73			142.73
Suzuki	6.08			6.08
Tim Quinn Music Program	121.77			121.77
USDA Local Food for S	(1.40)	8,842.28		8,840.88
CT Grown for CT Kids	-		(904.28)	(904.28)
CT Association for the Gifted	86.93			86.93
Preschool Tuition	51,592.34			51,592.34
Special Education Grants/Tuition	706,464.06	4,628.30	(63,233.36)	647,859.00
Permitting/Enforcement Software	105,956.74	7,200.00		113,156.74
Mary Jane Newman Fund	426.61			426.61
Downtown Partnership	6,367.68			6,367.68
Mansfield Bike Tour	10,562.07			10,562.07
MDP - Festival on the Green	20,774.70	9,095.00	(14,245.91)	15,623.79
Nature's Medicine	21,764.16			21,764.16
Paterson Square Events	236.61	50.00		286.61
Town Square	3,528.89			3,528.89
Town Square Activities	14,030.72		(9,141.30)	4,889.42
Town Square Concert Series	3,313.43		(1,500.00)	1,813.43
ACHIEVE	406.47			406.47
Maintenance-Sale of property	4,268.50	(4,268.50)		0.00
Corona Virus Relief PT 2	3,185.86		(3,185.86)	-
Property Revaluation	63,483.18	12,500.00		75,983.18
Special Events - Private Duty	9,335.01		(331.20)	9,003.81
Ambulance Services	-	189,959.45	(31,738.84)	158,220.61
FM Global Fire Prevention Grant	24.81		(24.81)	(0.00)
Mansfield Fire Donations	12,876.69	1,194.81	(58.47)	14,013.03
Roberta Smith Bequest	10,000.00			10,000.00
2020 Farm Viability Grant - HS	7,310.91	-	(7,310.91)	-
2023 Farm Viability G	3,617.26		(3,617.26)	-
Farm Viability Donation	(24.05)	11,051.02	(6,616.60)	4,410.37
Elderly Disabled Responsive Transp	3,791.08	500.00	(6,437.52)	(2,146.44)
General Services - Special Needs	22,411.71	7,466.00	(14,868.54)	15,009.17
CTNYC - Transition GR	4,518.80		(2,400.40)	2,118.40

270 Fund Analysis
9/30/2025

Activity	Balance 7/1/2025	Revenues	Expenditures	Balance 9/30/2025
JRB-CYA Grant 24-25	479.50	(479.50)		-
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	3,515.98	215.00	(2,864.71)	866.27
Ossen Foundation Farm Grant	22.85		(22.85)	0.00
OthOper-CLICK Grant	0.00			0.00
Senior Center Café & Library	3,098.72	-	(3,098.72)	-
Senior Newsletter	1,445.79	108.00		1,553.79
Senior Programs	34,983.60	28,053.12	(11,085.20)	51,951.52
Youth Services Prog-MASP/SERAC Donation	5,813.58	878.03		6,691.61
Community Assistance	21,704.90		(3,536.79)	18,168.11
Friends of Library	21,992.70	8,000.00	(6,860.98)	23,131.72
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	10,562.51		(27.99)	10,534.52
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		(586.32)	(29.62)
Mansfield Community Playground	3.36			3.36
Mansfield Dog Park	313.25			313.25
MCC Before After Care Program	1,076.16			1,076.16
Rec. Program Scholarship Fund	8,459.12	10.00		8,469.12
CFPA GRANT - Trails	-		(15,238.51)	(15,238.51)
Comm Enrichment Grant-TLGV	2,995.59			2,995.59
Neighborhood Assist.Act-Energy	96.47			96.47
Neighborhood Assist.Act-Water Harvesting	34,443.16			34,443.16
Click It or Ticket Program	607.84		(607.84)	-
Holiday DUI Enforcement	3,990.61	5,308.00		9,298.61
Police Donations	100.00	607.84		707.84
Recycle CT Foundation Grant	6.19			6.19
Historic Document Preservation	18,705.97	8,826.00	(7,160.40)	20,371.57
Land Protection Program	19,057.26	1,017.00		20,074.26
MLK Mural Project	0.04		(0.04)	(0.00)
OthOP National Opiod Settlement	83,097.92	13,030.16	(4,000.00)	92,128.08
Beautification Committee	420.65		(420.65)	-
Mansfield Uniform Shirts	34.45		(34.45)	-
Goodwin Bequest	4,057.45			4,057.45
	<u>1,560,405.59</u>	<u>322,907.01</u>	<u>(225,485.63)</u>	<u>1,657,826.97</u>

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2026 03							
	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	-265,000	0	-265,000	.00	-265,000.00	.0%	
TOTAL Legislative	-265,000	0	-265,000	.00	-265,000.00	.0%	
4123 Accounting & Disbursements							
43351 Pilot - State Property	-12,319,340	0	-12,319,340	-12,319,342.21	2.21	100.0%	
43352 Pilot - Select Payment	-3,291,730	0	-3,291,730	.00	-3,291,730.00	.0%	
43361 Pilot - Senior Housing	-20,000	0	-20,000	24,082.00	-44,082.00	-120.4%	
43385 State Support - Other	-6,840	0	-6,840	.00	-6,840.00	.0%	
43396 Pilot - Holinko Estates	-7,520	0	-7,520	7,525.00	-15,045.00	-100.1%	
46101 Interest Income	-1,450,000	0	-1,450,000	-439,497.64	-1,010,502.36	30.3%	
48817 Telecom Services Payment	-28,000	0	-28,000	.00	-28,000.00	.0%	
48827 Gain or Loss on Sale of Inves	0	0	0	-706.24	706.24	100.0%	
48890 Other	-5,000	0	-5,000	-40,009.00	35,009.00	800.2%	
TOTAL Accounting & Disbursements	-17,128,430	0	-17,128,430	-12,767,948.09	-4,360,481.91	74.5%	
4125 Animal Control							
44222 Redemption/Release Fees	-2,760	0	-2,760	-265.00	-2,495.00	9.6%	
44223 Boarding/Quarantine Fees	0	0	0	-50.00	50.00	100.0%	
44525 Animal Adoption Fees	-410	0	-410	-165.00	-245.00	40.2%	
TOTAL Animal Control	-3,170	0	-3,170	-480.00	-2,690.00	15.1%	
4131 Property Assessment							
43369 Veterans Reimb	-3,420	0	-3,420	.00	-3,420.00	.0%	
44106 Copies of Records	-40	0	-40	.00	-40.00	.0%	
TOTAL Property Assessment	-3,460	0	-3,460	.00	-3,460.00	.0%	

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2026 03						
	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
4135 Revenue Collections						
41901 Current Year Levy	-35,205,831	0	-35,205,831	-19,841,234.65	-15,364,596.35	56.4%
41902 Prior Year Levy	-250,000	0	-250,000	-149,292.93	-100,707.07	59.7%
41903 Interest & Lien Fees	-210,600	0	-210,600	-59,452.10	-151,147.90	28.2%
41904 Motor Vehicle Supplement	-410,000	0	-410,000	.00	-410,000.00	.0%
41905 Susp. Coll. Taxes - Trnsc.	-4,800	0	-4,800	-165.83	-4,634.17	3.5%
41906 Susp. Coll. Int. - Trnsc.	-6,000	0	-6,000	-211.43	-5,788.57	3.5%
41909 Collection Fees	-20,250	0	-20,250	-4,268.00	-15,982.00	21.1%
43152 Payment in Lieu of Taxes	-5,000	0	-5,000	.00	-5,000.00	.0%
43362 Disability Exempt Reimb	-1,000	0	-1,000	.00	-1,000.00	.0%
43394 Judicial Revenue Distribution	-4,500	0	-4,500	-825.00	-3,675.00	18.3%
44106 Copies of Records	-50	0	-50	.00	-50.00	.0%
TOTAL Revenue Collections	-36,118,031	0	-36,118,031	-20,055,449.94	-16,062,581.06	55.5%
4143 Information Technology						
49928 School Cafeteria	-2,550	0	-2,550	-637.50	-1,912.50	25.0%
TOTAL Information Technology	-2,550	0	-2,550	-637.50	-1,912.50	25.0%
4147 Town Clerk						
41204 Conveyance Tax	-220,000	0	-220,000	-75,671.38	-144,328.62	34.4%
42241 Sport Licenses	-40	0	-40	-24.00	-16.00	60.0%
42261 Dog Licenses	-7,000	0	-7,000	-5,501.00	-1,499.00	78.6%
42271 Misc Licenses & Permits	-1,960	0	-1,960	-715.00	-1,245.00	36.5%
44102 Recording	-60,000	0	-60,000	-14,751.00	-45,249.00	24.6%
44106 Copies of Records	-9,050	0	-9,050	-3,434.77	-5,615.23	38.0%
44501 Vital Statistics	-10,400	0	-10,400	-3,829.00	-6,571.00	36.8%
TOTAL Town Clerk	-308,450	0	-308,450	-103,926.15	-204,523.85	33.7%
4153 Planning & Development						

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2026 03

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
42210 Subdivision Permits	-300	0	-300	-135.00	-165.00	45.0%
42211 Zoning/Special Permits	-40,000	0	-40,000	-2,925.00	-37,075.00	7.3%
42212 ZBA Applications	-1,000	0	-1,000	-500.00	-500.00	50.0%
42214 IWA Permits	-3,000	0	-3,000	-600.00	-2,400.00	20.0%
42231 Adm Cost Reimb-Permits	-200	0	-200	-68.00	-132.00	34.0%
44103 Zoning Regulations	-100	0	-100	-15.00	-85.00	15.0%
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	-104,850	0	-104,850	-4,243.00	-100,607.00	4.0%
4201 Police Services						
43354 Circuit Court - State Tickets	-500	0	-500	.00	-500.00	.0%
44201 Police Service	-44,200	0	-44,200	-840.00	-43,360.00	1.9%
45705 Town Prk Fines-Storrs Center	-8,000	0	-8,000	540.00	-8,540.00	-6.8%
45713 Nuisance Ordinance	-9,000	0	-9,000	-3,250.00	-5,750.00	36.1%
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	-63,700	0	-63,700	-3,550.00	-60,150.00	5.6%
4207 Emergency Management						
43365 Emerg Mgmt Performance Grant	-12,900	0	-12,900	44,488.70	-57,388.70	-344.9%
TOTAL Emergency Management	-12,900	0	-12,900	44,488.70	-57,388.70	-344.9%
4213 Building Inspection						
42201 Building Permits	-2,186,750	0	-2,186,750	-210,908.14	-1,975,841.86	9.6%
42232 Housing Code Permits	-210,000	0	-210,000	-57,175.00	-152,825.00	27.2%
42233 Housing Code Penalties	-1,000	0	-1,000	.00	-1,000.00	.0%
42234 Landlord Registrations	-1,500	0	-1,500	-510.00	-990.00	34.0%
44044 Parking Plan Review Fee	-300	0	-300	-280.00	-20.00	93.3%
44106 Copies of Records	-250	0	-250	-9.50	-240.50	3.8%
45711 Landlord Registration Penalty	-100	0	-100	.00	-100.00	.0%
45715 Ordinance Violation Penalty	-30,000	0	-30,000	-87,198.00	57,198.00	290.7%
TOTAL Building Inspection	-2,429,900	0	-2,429,900	-356,080.64	-2,073,819.36	14.7%

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2026 03						
	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	-120.00	-80.00	60.0%
44099 Fire Safety Code Fees	-50,000	0	-50,000	-31,403.75	-18,596.25	62.8%
TOTAL Fire Prevention	-50,200	0	-50,200	-31,523.75	-18,676.25	62.8%
4302 PW Admin/Super/Operations						
42223 Sewer Permits	-250	0	-250	-50.00	-200.00	20.0%
42224 Road Permits	-1,500	0	-1,500	-700.00	-800.00	46.7%
43350 State Support - Town	-200	0	-200	.00	-200.00	.0%
44050 Blue Prints	-200	0	-200	.00	-200.00	.0%
44071 Day Care Grounds Maintenance	-27,720	0	-27,720	-6,930.25	-20,789.75	25.0%
44078 Celeron Sq Assoc Bikepath Mai	-2,700	0	-2,700	.00	-2,700.00	.0%
TOTAL PW Admin/Super/Operations	-32,570	0	-32,570	-7,680.25	-24,889.75	23.6%
4313 Equipment Maintenance						
44010 Charge For Services	-8,000	0	-8,000	-1,768.86	-6,231.14	22.1%
TOTAL Equipment Maintenance	-8,000	0	-8,000	-1,768.86	-6,231.14	22.1%
4340 Facilities Management						
47901 Rent	0	0	0	-330.00	330.00	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	-13,750.00	13,750.00	100.0%
TOTAL Facilities Management	-65,000	0	-65,000	-14,080.00	-50,920.00	21.7%
4501 Library Services						

TOWN OF MANSFIELD
REVENUE SUMMARY BY SOURCE

FOR 2026 03

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT USE/COL
43357 Library - Connecticutcard/ill	-13,300	0	-13,300	.00	-13,300.00	.0%
44010 Charge For Services	-1,200	0	-1,200	-539.23	-660.77	44.9%
45103 Fines On Overdue Books	0	0	0	-6.24	6.24	100.0%
45104 Lost & Damaged Books/Material	-500	0	-500	-257.85	-242.15	51.6%
TOTAL Library Services	-15,000	0	-15,000	-803.32	-14,196.68	5.4%
4700 Education						
43301 Education Assistance	-11,693,590	0	-11,693,590	.00	-11,693,590.00	.0%
TOTAL Education	-11,693,590	0	-11,693,590	.00	-11,693,590.00	.0%
TOTAL Town General Fund	-68,304,801	0	-68,304,801	-33,303,682.80	-35,001,118.20	48.8%
TOTAL REVENUES	-68,304,801	0	-68,304,801	-33,303,682.80	-35,001,118.20	
GRAND TOTAL	-68,304,801	0	-68,304,801	-33,303,682.80	-35,001,118.20	48.8%

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TOWN OF MANSFIELD
EXPENDITURE SUMMARY BY ACTIVITY

FOR 2026 03

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1005 Town General Fund							
4101 Legislative	158,000	0	158,000	78,583.65	22,948.12	56,468.23	64.3%
4115 Municipal Management	350,470	0	350,470	78,210.78	.00	272,259.22	22.3%
4117 Finance Administration	589,300	0	589,300	147,325.00	.00	441,975.00	25.0%
4125 Animal Control	170,980	0	170,980	38,255.52	.00	132,724.48	22.4%
4130 Central Services	81,730	0	81,730	19,532.14	1,872.00	60,325.86	26.2%
4131 Property Assessment	318,000	0	318,000	91,829.00	.00	226,171.00	28.9%
4135 Revenue Collections	233,570	0	233,570	65,786.08	-70.00	167,853.92	28.1%
4139 Town Attorney	119,000	0	119,000	14,957.95	52,800.55	51,241.50	56.9%
4141 Municipal Mgmt/Human Resources	274,130	0	274,130	59,940.66	17,402.35	196,786.99	28.2%
4142 Employee Benefits	4,725,490	0	4,725,490	1,108,555.78	127,205.65	3,489,728.57	26.2%
4143 Information Technology	295,880	0	295,880	73,970.00	.00	221,910.00	25.0%
4147 Town Clerk	293,340	0	293,340	89,052.02	1,272.13	203,015.85	30.8%
4153 Planning & Development	579,530	0	579,530	100,760.08	.00	478,769.92	17.4%
4157 Insurance	266,130	0	266,130	154,129.40	108,072.00	3,928.60	98.5%
4161 Probate	10,950	0	10,950	11,129.68	-11,129.68	10,950.00	.0%
4168 Boards and Commissions	6,700	0	6,700	255.63	.00	6,444.37	3.8%
4197 General Elections	152,380	0	152,380	14,350.94	-290.99	138,320.05	9.2%
4201 Police Services	2,036,250	0	2,036,250	14,503.99	.00	2,021,746.01	.7%
4203 Fire & Emergency Services	3,558,000	0	3,558,000	799,273.33	76,396.17	2,682,330.50	24.6%
4207 Emergency Management	81,650	0	81,650	16,921.73	.00	64,728.27	20.7%
4213 Building Inspection	609,650	0	609,650	121,629.36	.00	488,020.64	20.0%
4219 Fire Prevention	231,510	0	231,510	64,547.55	15,382.38	151,580.07	34.5%
4302 PW Admin/Super/Operations	2,526,080	0	2,526,080	589,439.68	28,361.63	1,908,278.69	24.5%
4305 Engineering	149,150	0	149,150	11,978.13	176.19	136,995.68	8.1%
4313 Equipment Maintenance	803,360	0	803,360	191,458.52	29,724.22	582,177.26	27.5%
4340 Facilities Management	1,453,080	0	1,453,080	319,911.80	162,400.28	970,767.92	33.2%
4401 Health Regulation & Inspection	156,220	0	156,220	39,054.04	.00	117,165.96	25.0%
4427 Human Services	1,082,510	0	1,082,510	227,427.74	-321.04	855,403.30	21.0%
4428 Grants to Area Agencies	72,500	0	72,500	.00	.00	72,500.00	.0%
4501 Library Services	1,170,800	0	1,170,800	280,556.14	14,647.74	875,596.12	25.2%
9800 Contingency	104,180	0	104,180	.00	.00	104,180.00	.0%
9925 Other Financing Uses	7,827,830	0	7,827,830	1,956,957.50	.00	5,870,872.50	25.0%
TOTAL Town General Fund	30,488,350	0	30,488,350	6,780,283.82	646,849.70	23,061,216.48	24.4%
GRAND TOTAL	30,488,350	0	30,488,350	6,780,283.82	646,849.70	23,061,216.48	24.4%

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MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2026 03

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1010 Board General Fund							
611010 General Instruction	8,217,515	0	8,217,515	671,364.86	.00	7,546,150.14	8.2%
611020 English	36,960	0	36,960	21,596.47	8,493.48	6,870.05	81.4%
611040 World Languages	7,860	0	7,860	1,008.94	1,351.46	5,499.60	30.0%
611050 Health & Safety	5,250	0	5,250	190.00	-165.00	5,225.00	.5%
611060 Physical Education	14,520	0	14,520	2,781.82	830.56	10,907.62	24.9%
611070 Art	14,310	0	14,310	2,858.22	912.04	10,539.74	26.3%
611080 Mathematics	19,790	0	19,790	8,255.17	7,048.33	4,486.50	77.3%
611090 Music	26,050	0	26,050	5,400.98	1,271.93	19,377.09	25.6%
611100 Science	29,990	0	29,990	3,890.76	5,638.04	20,461.20	31.8%
611110 Social Studies	12,090	0	12,090	4,072.16	1,427.04	6,590.80	45.5%
611150 Information Technology	146,990	0	146,990	92,894.43	7,672.25	46,423.32	68.4%
611220 Life & Consumer Science	10,730	0	10,730	2,511.15	403.95	7,814.90	27.2%
611230 Technology Education	18,750	0	18,750	3,459.08	2,881.60	12,409.32	33.8%
611300 English Learners	68,565	0	68,565	60.00	519.51	67,985.49	.8%
612010 Special Ed Instruction	1,996,980	0	1,996,980	184,415.18	-249.40	1,812,814.22	9.2%
612020 Enrichment	369,405	0	369,405	27,463.24	88.75	341,853.01	7.5%
612040 Pre-Kindergarten	488,655	0	488,655	37,548.60	1,482.33	449,624.07	8.0%
612340 Extended School Year	40,100	0	40,100	21,809.70	.00	18,290.30	54.4%
613100 Remedial Reading/Math	373,900	0	373,900	34,258.29	.00	339,641.71	9.2%
614000 Summer Learning Experience	26,590	0	26,590	43,213.85	.00	-16,623.85	162.5%
616000 Tuition Payments	185,000	0	185,000	-8,838.75	400,172.25	-206,333.50	211.5%
619000 Central Services	94,300	0	94,300	54,323.90	12,173.24	27,802.86	70.5%
621020 School Counseling	236,925	0	236,925	32,646.68	310.17	203,968.15	13.9%
621030 Health Services	230,680	0	230,680	23,769.48	584.18	206,326.34	10.6%
621040 Outside Eval/Contracted Serv	199,500	0	199,500	20,644.50	173,890.50	4,965.00	97.5%
621050 Speech & Language	350,845	0	350,845	24,171.41	-158.96	326,832.55	6.8%
621080 Psychological Services	645,550	0	645,550	44,176.87	-120.34	601,493.47	6.8%
622010 Curriculum Development	214,750	0	214,750	84,442.52	8,258.96	122,048.52	43.2%
623020 Media Services	377,605	0	377,605	44,177.68	7,851.11	325,576.21	13.8%
624010 Board of Education	272,250	0	272,250	35,570.86	5,714.82	230,964.32	15.2%
624020 Superintendent's Office	561,170	0	561,170	166,798.20	5,981.97	388,389.83	30.8%
624040 Special Education Admin	379,315	0	379,315	76,988.81	204.82	302,121.37	20.4%
625200 Principals' Office Services	1,341,625	0	1,341,625	305,506.56	685.63	1,035,432.81	22.8%
625230 Field Studies	26,000	0	26,000	288.00	.00	25,712.00	1.1%
626010 Business Management	785,000	0	785,000	198,382.40	92,647.20	493,970.40	37.1%
627100 Plant Operations - Building	1,596,730	0	1,596,730	355,412.70	86,681.38	1,154,635.92	27.7%
628010 Regular Transportation	1,220,820	0	1,220,820	471,345.43	1,027,096.07	-277,621.50	122.7%
628020 Spec Ed Transportation	123,500	0	123,500	11,186.00	148,824.00	-36,510.00	129.6%
634300 After School Program	47,330	0	47,330	.00	32.60	47,297.40	.1%
634400 Athletic Program	51,290	0	51,290	2,759.31	-2,425.32	50,956.01	.7%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY PROGRAM

FOR 2026 03								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
680000 Employee Benefits	4,797,660	0	4,797,660	1,128,827.01	172,662.82	3,496,170.17	27.1%	
TOTAL Board General Fund	25,662,845	0	25,662,845	4,241,632.47	2,180,673.97	19,240,538.56	25.0%	
GRAND TOTAL	25,662,845	0	25,662,845	4,241,632.47	2,180,673.97	19,240,538.56	25.0%	

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