

**City of Mansfield, Ohio
Finance Department
September 2023
Summary Report**

**Linn Steward, CPA
Finance Director**

City of Mansfield, Ohio

Statement of Budget Analysis and Cash Summary by Fund

September 30, 2023

Seventy five percent (75%) of the year has elapsed as of September 30, 2023. Therefore, **actual** revenue and expenditures should be at, or near, 75% of **budgeted** revenue and expenditures.

The City received \$10,497,701 in Federal Funding for the American Rescue Plan in June 2021. We received the second tranche of \$10,497,701 in June 2022. Council passed ordinance 21-075 to accept the funds. These funds are to be used to cover eligible costs incurred during the period that begins on March 3, 2021. Costs must be encumbered by December 31, 2024 and expended by December 31, 2026. Funds obligated for Surface Transportation and Title I projects must be expended by September 30, 2026. See ARPA Project Status Report for more details.

As of September 30, 2023, the City received 68.21% of overall estimated revenue and expended 48.67% of overall appropriations.

The City's overall cash balance as of September 30, 2023 was \$88,611,203.54.

Income tax collections (excluding penalty, interest and court costs) as of September 30, 2023 are at 86.57% of budgeted estimates. Overall, income tax receipts (including penalty, interest and court costs) show a year-over-year increase of \$2,608,433.67 or 9.52%. Please see the Income Tax Activity page for additional information.

General Fund (101)

Overall, the General Fund received 87.94% of estimated revenue, and expended 56.05% of appropriations.

Excluding intergovernmental transfers, the General Fund has received 89.47% of estimated revenue.

The General Fund's overall cash balance at September 30, 2023 was \$13,823,982.30 with a cash balance available for expenditures of \$11,531,250.39.

General Fund Overall Cash Balance	\$13,823,982.30
Less:	
Encumbrances as of 9/30/23	2,258,987.81
Due to Other Governments ¹	33,672.76
Accounts Payable	71.34
Cash Balance Available for Expenditure²	11,531,250.39

¹ Due to Other Governments and Accounts Payable represents pending payments to vendors, State tax and/or pension agencies, and other withholdings related to prior payroll periods for which payment is not yet due.

² The "Cash Balance Available for Expenditure" is the overall amount available for expenditures.

City of Mansfield Statement of Budget Analysis and Cash Summary by Fund Through September 30, 2023		Carryover Balance Available For Appropriation	(Annual Budget Includes Budget Adjustments to Carryover Purchase Orders)																	YTD Repayment of Manuscript Debt	Month Ending Cash Balance*	Year-To-Date Encumbrances
			Revenues						Expenditures													
			Annual Budget Analysis								Annual Budget Analysis											
Fund Type	Cash Reserved'	Jan. 1, 2023 Unencumbered Cash Balance	Amended Budget	Year-To-Date Revenue	Change in Accts Receivable	Change in Deferred Revenue	Year-To-Date Revenue	% of Actual Received	Annual Budget	Budget Adjustment	Amended Budget	Year-To-Date Expenditures	Change in Accts Payable	Change in Due to Other Govts	Change in Due to Other Funds	Year-To-Date Expenditures	% of Actual Used	Advances	Total	Year-To-Date		
* - To arrive at the Month Ending Cash Balance add and subtract columns as noted.		Add					Add									Subtract		Add	Total	Subtract from Total for Cash Available		
Operating Funds:																						
101 - General	628,869.80	8,967,374.91	27,133,359.00	23,876,714.30	0.00	(14,559.09)	23,862,155.21	87.94%	34,360,544.00	670,667.28	35,031,211.28	19,588,477.48	54.77	(985.32)	(45,009.59)	19,634,417.62	56.05%	0.00	0.00	13,823,982.30	2,258,987.81	
Special Revenue:																						
202 - Street Construction M & R	263,331.16	1,075,909.86	2,744,300.00	2,225,384.72	0.00	0.00	2,225,384.72	81.09%	3,300,224.00	295,928.10	3,596,152.10	1,618,275.80	6.41	152.92	0.00	1,618,116.47	45.00%	0.00	0.00	1,946,509.27	722,242.48	
203 - State Highway	1,015.98	21,221.35	212,500.00	179,000.04	0.00	0.00	179,000.04	84.24%	233,721.00	0.00	233,721.00	112,701.26	(16.08)	(142.52)	0.00	112,859.86	48.29%	0.00	0.00	88,377.51	0.00	
204 - Alarm Monitoring	4,450.49	29,068.80	19,500.00	26,575.00	0.00	0.00	26,575.00	136.28%	23,078.00	3,983.94	27,061.94	12,403.64	0.00	(5.90)	0.00	12,409.54	45.86%	0.00	0.00	47,684.75	4,445.09	
206 - Motor Vehicle License Fund	348,010.29	231,508.41	460,000.00	386,489.66	0.00	0.00	386,489.66	84.02%	580,000.00	346,995.00	926,995.00	346,995.00	0.00	0.00	0.00	346,995.00	37.43%	0.00	0.00	619,013.36	527,380.00	
207 - Community Development	1,191,587.50	(885,836.50)	3,942,450.00	1,422,046.75	0.00	0.00	1,422,046.75	36.07%	2,774,197.00	1,155,179.07	3,929,376.07	1,487,313.45	0.00	(46.85)	0.00	1,487,360.30	37.85%	0.00	0.00	240,437.45	446,352.63	
208 - OneOhio Opioid Fund	0.00	18,498.35	41,391.00	77,944.33	0.00	0.00	77,944.33	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	96,442.68	0.00	
209 - Drug Enforcement	0.00	8,638.95	0.00	934.10	0.00	0.00	934.10	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	9,573.05	0.00	
210 - Drug Law Enforcement	601.92	21,731.69	3,500.00	10,506.32	0.00	0.00	10,506.32	300.18%	21,731.00	50.92	21,781.92	10,530.73	0.00	0.00	0.00	10,530.73	48.35%	0.00	0.00	22,309.20	942.58	
211 - Law Enforcement	1,137.57	57,395.00	36,406.60	30,906.60	0.00	0.00	30,906.60	84.89%	50,930.00	31,046.60	81,976.60	39,537.02	0.00	0.00	0.00	39,537.02	48.23%	0.00	0.00	49,902.15	2,638.87	
214 - Safety Services	636,283.78	225.00	30,893,072.50	20,737,949.19	0.00	0.00	20,737,949.19	67.13%	30,645,803.00	618,411.37	31,264,214.37	21,378,129.98	(16.94)	3,917.91	(3.96)	21,374,232.97	68.37%	0.00	0.00	225.00	1,372,659.86	
215 - Permissive Sales Tax	173,659.64	527,057.54	555,520.00	416,640.51	0.00	0.00	416,640.51	75.00%	320,900.00	173,658.85	494,558.85	227,968.64	0.00	0.00	0.00	227,968.64	46.10%	0.00	0.00	889,389.05	252,857.89	
216 - Industrial Development	52,538.87	113,557.41	200,781.00	47,288.62	0.00	0.00	47,288.62	23.55%	314,338.00	51,796.67	366,134.67	124,879.60	0.00	17.80	0.00	124,861.80	34.10%	0.00	0.00	88,523.10	18,876.68	
217 - Indigent Drivers Alcohol Trmt.	5,850.00	353,352.77	32,000.00	26,927.85	0.00	0.00	26,927.85	84.15%	40,000.00	2,375.00	42,375.00	11,325.00	0.00	0.00	0.00	11,325.00	26.73%	0.00	0.00	374,805.62	11,050.00	
218 - Indigent Drivers Alcohol Monitoring.	11,252.00	93,379.18	10,000.00	7,881.44	0.00	0.00	7,881.44	78.81%	10,000.00	11,252.00	21,252.00	681.50	0.00	0.00	0.00	681.50	3.21%	0.00	0.00	111,831.12	12,000.00	
219 - Court Computerization	121,313.24	376,371.06	175,000.00	130,708.37	0.00	0.00	130,708.37	74.69%	335,182.00	73,927.23	409,109.23	75,597.84	0.00	0.00	0.00	75,597.84	18.48%	0.00	0.00	552,794.83	113,279.93	
220 - Legal Research	16,274.03	316,488.82	40,000.00	29,913.40	0.00	0.00	29,913.40	74.78%	45,000.00	14,432.06	59,432.06	9,509.53	0.00	0.00	0.00	9,509.53	16.00%	0.00	0.00	353,166.72	17,611.13	
221 - American Rescue Plan (ARP)	3,198,716.59	12,538,723.26	0.00	0.00	0.00	0.00	0.00	0.00%	8,616,466.00	5,864,802.46	14,481,268.46	3,012,829.88	0.00	0.00	0.00	3,012,829.88	20.81%	0.00	0.00	12,724,609.97	4,532,509.17	
224 - Grant	7,799,013.16	(7,040,866.11)	22,995,973.67	6,991,491.49	0.00	0.00	6,991,491.49	30.40%	14,197,196.00	9,501,720.97	23,698,916.97	7,012,178.46	0.00	0.00	0.00	7,012,098.10	29.59%	0.00	0.00	737,540.44	3,975,103.00	
225 - Probation Services	36,366.23	1,005,301.55	140,000.00	112,842.56	0.00	0.00	112,842.56	80.60%	253,823.00	4,072.70	257,895.70	35,734.22	0.00	(53.73)	0.00	35,787.95	13.88%	0.00	0.00	1,118,722.39	41,177.61	
226 - Court Costs	21,039.76	1,234,953.94	791,000.00	599,930.86	0.00	0.00	599,930.86	75.84%	1,275,629.00	4,432.45	1,280,061.45	628,153.39	0.00	(228.48)	0.00	628,381.87	49.09%	0.00	0.00	1,227,542.69	50,502.28	
228 - 27th Pay Reserve Fund	0.00	220,625.00	68,950.00	68,950.00	0.00	0.00	68,950.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	289,575.00	0.00	
229 - Boulevard Assesments	1,355.69	8,826.30	4,000.00	4,938.42	0.00	0.00	4,938.42	123.46%	5,900.00	174.00	6,074.00	3,344.45	0.00	0.00	0.00	3,344.45	55.06%	0.00	0.00	11,775.96	2,729.55	
230 - PAL Donations	150.00	5,194.65	0.00	0.00	0.00	0.00	0.00	0.00%	5,194.00	150.00	5,344.00	805.00	0.00	0.00	0.00	805.00	15.06%	0.00	0.00	4,539.65	0.00	
231 - DARE Donations	0.00	3,648.72	0.00	0.00	0.00	0.00	0.00	0.00%	3,648.00	0.00	3,648.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	3,648.72	0.00	
232 - K-9 Donations	2,132.83	14,957.92	20,000.00	30,450.00	0.00	0.00	30,450.00	0.00%	14,957.00	20,632.83	35,589.83	4,772.83	0.00	0.00	0.00	4,772.83	13.41%	0.00	0.00	42,767.92	0.00	
233 - Donations Against Injection Wells	0.00	4,065.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	4,065.25	0.00	
234 - Separation Fund	12.02	1,969,395.95	1,058,816.00	1,058,816.00	0.00	0.00	1,058,816.00	100.00%	1,513,612.00	0.00	1,513,612.00	572,442.88	0.00	22.97	(1.67)	572,421.58	37.82%	0.00	0.00	2,455,802.39	0.00	
235 - Budget Stabilization Fund	0.00	5,180,740.00	240,958.00	240,958.00	0.00	0.00	240,958.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	5,421,698.00	0.00	
236 - Parks and Recreation	92,805.81	449,650.28	946,226.00	862,043.71	0.00	0.00	862,043.71	91.10%	1,170,568.00	272,960.52	1,443,528.52	673,781.81	0.00	322.86	0.00	673,458.95	46.65%	0.00	0.00	731,040.85	337,634.85	
237 - Street Lighting	70,923.16	0.00	615,235.00	351,219.50	0.00	0.00	351,219.50	57.09%	615,235.00	50,923.16	666,158.16	422,142.66	0.00	0.00	0.00	422,142.66	63.37%	0.00	0.00	0.00	167,392.53	
238 - Demolition	182,301.89	1,568,680.78	852,943.00	753,072.93	0.00	0.00	753,072.93	88.29%	1,395,642.00	157,589.48	1,553,231.48	384,801.17	0.00	(115.34)	0.00	384,916.51	24.78%	0.00	0.00	2,119,139.09	130,706.29	
239 - Safety Service PRIDE	0.00	2,547.33	2,132,339.00	1,846,445.35	0.00	0.00	1,846,445.35	86.59%	2,134,886.00	0.00	2,134,886.00	1,848,992.68	0.00	0.00	0.00	1,848,992.68	86.61%	0.00	0.00	0.00	0.00	
240 - Honor Guard Donation	0.00	3,564.69	0.00	0.00	0.00	0.00	0.00	0.00%	3,564.00	0.00	3,564.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	3,564.69	85.00	
Total Special Revenue Funds	14,232,123.61	19,528,577.20	69,232,861.77	38,678,255.72	0.00	0.00	38,678,255.72	55.87%	69,901,424.00	18,656,495.38	88,557,919.38	40,055,828.42	(26.61)	3,922.00	(5.63)	40,051,938.66	45.23%	0.00	0.00	32,387,017.87	12,740,177.42	

City of Mansfield Statement of Budget Analysis and Cash Summary by Fund Through September 30, 2023		Carryover Balance Available For Appropriation	(Annual Budget Includes Budget Adjustments to Carryover Purchase Orders)																	YTD Repayment of Manuscript Debt	Month Ending Cash Balance*	Year-To-Date Encumbrances
			Revenues						Expenditures													
			Annual Budget Analysis								Annual Budget Analysis											
Fund Type	Cash Reserved'	Jan. 1, 2023 Unencumbered Cash Balance	Amended Budget	Year-To-Date Revenue	Change in Accts Receivable	Change in Deferred Revenue	Year-To-Date Revenue	% of Actual Received	Annual Budget	Budget Adjustment	Amended Budget	Year-To-Date Expenditures	Change in Accts Payable	Change in Due to Other Govts	Change in Due to Other Funds	Year-To-Date Expenditures	% of Actual Used	Advances	YTD Repayment of Manuscript Debt	Month Ending Cash Balance*	Year-To-Date Encumbrances	
* - To arrive at the Month Ending Cash Balance add and subtract columns as noted.		Add					Add									Subtract		Add		Total	Subtract from Total for Cash Available	
Capital Projects:																						
404 - Street Resurfacing	442,112.64	2,667,316.30	4,266,644.00	3,693,456.45	0.00	0.00	3,693,456.45	86.57%	6,520,499.00	161,969.69	6,682,468.69	4,146,254.81	0.00	0.00	0.00	4,146,254.81	62.05%	0.00	0.00	2,656,630.58	2,412,099.79	
409 - Ohio Public Works Commission	0.00	0.00	500,000.00	230,735.70	0.00	0.00	230,735.70	46.15%	500,000.00	0.00	500,000.00	230,735.70	0.00	0.00	0.00	230,735.70	46.15%	0.00	0.00	0.00	0.00	
417 - Reid Industrial/Miller Farm Project	0.00	70,704.29	0.00	0.00	0.00	0.00	0.00	0.00%	70,704.00	0.00	70,704.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	70,704.29	0.00	
418 - Police Capital Equipment	2,500.00	24,443.88	5,000.00	0.00	0.00	0.00	0.00	0.00%	24,443.00	1,386.50	25,829.50	1,386.50	0.00	0.00	0.00	1,386.50	5.37%	0.00	0.00	25,557.38	3,000.00	
419 - Electrical Service Upgrade	0.00	5,542.93	0.00	4,733.29	0.00	0.00	4,733.29	0.00%	5,542.00	0.00	5,542.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	10,276.22	0.00	
420 - Fire Capital Equipment	0.00	682,273.66	325,000.00	148,655.66	0.00	0.00	148,655.66	45.74%	371,143.00	51,237.50	422,380.50	422,360.07	0.00	0.00	0.00	422,360.07	100.00%	0.00	0.00	408,569.25	0.00	
421 - WWTP Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	
422 - Capital Equipment	0.00	209,391.50	0.00	53,083.78	0.00	0.00	53,083.78	0.00%	209,391.00	0.00	209,391.00	8,946.45	0.00	0.00	0.00	8,946.45	4.27%	0.00	0.00	253,528.83	0.00	
423 - Permanent Improvement	0.00	29,224.69	0.00	0.00	0.00	0.00	0.00	0.00%	29,224.00	0.00	29,224.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	29,224.69	0.00	
424 - Water Meter Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	
425 - Downtown Improvements	0.00	422,140.18	230,000.00	193,077.50	0.00	0.00	193,077.50	83.95%	240,000.00	0.00	240,000.00	71,537.92	0.00	0.00	0.00	71,537.92	29.81%	0.00	0.00	543,679.76	34,312.08	
426 - Water Treatment Plant Improvement	26,532,961.54	181,279.88	500,000.00	572,616.00	0.00	0.00	572,616.00	0.00%	21,280.00	26,532,961.54	26,754,241.54	6,765,629.14	0.00	0.00	0.00	6,765,629.14	25.29%	0.00	0.00	20,521,228.28	19,945,377.40	
427 - Crime Lab Equipment Fund	10,597.17	23,068.05	48,750.00	48,750.00	0.00	0.00	48,750.00	100.00%	39,774.00	10,597.17	50,371.17	4,020.13	0.00	0.00	0.00	4,020.13	7.98%	0.00	0.00	78,395.09	0.00	
428 - MPD Training Facility Fund	16,287.10	384.39	0.00	282.19	0.00	0.00	282.19	0.00%	384.00	16,287.10	16,671.10	4,254.60	0.00	0.00	0.00	4,254.60	25.52%	0.00	0.00	12,699.08	12,416.50	
Total Capital Projects Funds	27,004,458.45	4,315,769.75	5,875,394.00	4,945,390.57	0.00	0.00	4,945,390.57	84.17%	8,232,384.00	26,774,439.50	35,006,823.50	11,655,125.32	0.00	0.00	0.00	11,655,125.32	33.29%	0.00	0.00	24,610,493.45	22,407,205.77	
Total Operating Funds	41,865,451.86	32,811,721.86	102,241,614.77	67,500,360.59	0.00	(14,559.09)	67,485,801.50	66.01%	112,494,352.00	46,101,602.16	158,595,954.16	71,299,431.22	28.16	2,936.68	(45,015.22)	71,341,481.60	44.98%	0.00	0.00	70,821,493.62	37,406,371.00	
Debt Service:																						
301 - Debt Service	0.00	96.66	4,160,234.00	4,070,231.25	0.00	0.00	4,070,231.25	97.84%	4,160,330.00	0.00	4,160,330.00	886,451.41	0.00	0.00	0.00	886,451.41	21.31%	0.00	0.00	3,183,876.50	3,183,032.75	
Enterprise:																						
502 - Water Operating	1,545,518.70	2,344,071.43	13,730,983.00	10,181,750.21	0.00	522,755.16	10,704,505.37	77.96%	13,710,495.00	1,178,046.22	14,888,541.22	8,965,403.41	0.00	1,012.83	0.00	8,964,390.58	60.21%	0.00	45,000.00	5,674,704.92	2,464,724.26	
503 - Sewer Operating	3,738,126.41	5,373,375.99	14,310,000.00	10,748,079.94	26,136.80	(13,932.93)	10,760,283.81	75.19%	19,040,294.00	3,230,455.74	22,270,749.74	12,642,253.92	0.00	621.80	(2.39)	12,641,634.51	56.76%	0.00	0.00	7,230,151.70	4,329,905.85	
504 - Airport Operating	269,931.91	50.00	1,362,173.00	354,963.32	111,136.84	0.00	466,100.16	34.22%	1,362,173.00	248,308.99	1,610,481.99	736,095.53	0.00	63.46	0.00	736,032.07	45.70%	0.00	0.00	50.00	472,612.30	
Total Enterprise Funds	5,553,577.02	7,717,497.42	29,403,156.00	21,284,793.47	137,273.64	508,822.23	21,930,889.34	74.59%	34,112,962.00	4,656,810.95	38,769,772.95	22,343,752.86	0.00	1,698.09	(2.39)	22,342,057.16	57.63%	0.00	45,000.00	12,904,906.62	7,267,242.41	
Internal Service:																						
601 - Garage Operating	175,660.46	0.00	1,839,340.00	1,015,342.23	0.00	0.00	1,015,342.23	55.20%	1,839,340.00	82,893.56	1,922,233.56	1,191,617.69	0.00	615.00	0.00	1,191,002.69	61.96%	0.00	0.00	0.00	351,114.71	
602 - Information Technology	5,838.52	0.00	992,831.00	677,680.06	0.00	0.00	677,680.06	68.26%	992,831.00	4,663.28	997,494.28	683,686.03	0.00	167.45	0.00	683,518.58	68.52%	0.00	0.00	0.00	105,590.78	
603 - Utility Collections	38,329.57	1,500.00	2,396,416.00	1,363,210.14	0.00	0.00	1,363,210.14	56.89%	2,396,416.00	27,819.06	2,424,235.06	1,401,851.06	0.00	311.35	0.00	1,401,539.71	57.81%	0.00	0.00	1,500.00	135,896.95	
606 - Health Insurance	0.00	1,115,767.00	11,495,546.00	8,077,932.04	0.00	0.00	8,077,932.04	70.27%	10,865,872.00	0.00	10,865,872.00	8,235,724.28	0.00	0.00	0.00	8,235,724.28	75.79%	0.00	0.00	957,974.76	39,627.61	
607 - Property/Liability Insurance	31,138.15	0.00	668,000.00	312,504.98	0.00	0.00	312,504.98	46.78%	668,000.00	0.00	668,000.00	337,651.01	0.00	0.00	0.00	337,651.01	50.55%	0.00	0.00	5,992.12	328,737.47	
608 - Workers' Compensation	5,062.00	748,644.11	757,204.00	92,945.60	0.00	0.00	92,945.60	12.27%	1,415,535.00	4,928.00	1,420,463.00	647,418.00	0.00	0.00	0.00	647,418.00	45.58%	0.00	0.00	199,233.71	4,928.00	
Total Internal Service Funds	256,028.70	1,865,911.11	18,149,337.00	11,539,615.05	0.00	0.00	11,539,615.05	63.58%	18,177,994.00	120,303.90	18,298,297.90	12,497,948.07	0.00	1,093.80	0.00	12,496,854.27	68.30%	0.00	0.00	1,164,700.59	965,895.52	

City of Mansfield Statement of Budget Analysis and Cash Summary by Fund Through September 30, 2023		Carryover Balance Available For Appropriation	(Annual Budget Includes Budget Adjustments to Carryover Purchase Orders)																					
			Revenues							Expenditures														
			Annual Budget Analysis							Annual Budget Analysis														
Fund Type	Cash Reserved ¹	Jan. 1, 2023 Unencumbered Cash Balance	Amended Budget	Year-To-Date Revenue	Change in Accts Receivable	Change in Deferred Revenue	Year-To-Date Revenue	% of Actual Received	Annual Budget	Budget Adjustment	Amended Budget	Year-To-Date Expenditures	Change in Accts Payable	Change in Due to Other Govts	Change in Due to Other Funds	Year-To-Date Expenditures	% of Actual Used	Advances	YTD Repayment of Manuscript Debt	Month Ending Cash Balance*	(Includes Open Purchases Orders) Year-To-Date Encumbrances			
* - To arrive at the Month Ending Cash Balance add and subtract columns as noted.		Add	Add			Add										Subtract		Add		Total	Subtract from Total for Cash Available			
Trust:																								
702 - Sub- Division	0.00	38,293.43	0.00	0.00	0.00	0.00	0.00%	38,293.00	0.00	38,293.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	38,293.43	0.00			
703 - Unclaimed Money	0.00	98,906.14	10,000.00	7,842.92	0.00	0.00	78.43%	98,906.00	0.00	98,906.00	4,299.64	0.00	0.00	0.00	0.00	4,299.64	4.35%	0.00	0.00	102,449.42	0.00			
707 - Adopt-A-Park	0.00	9,438.70	0.00	0.00	0.00	0.00	0.00%	9,438.00	0.00	9,438.00	998.83	0.00	0.00	0.00	0.00	998.83	10.58%	0.00	0.00	8,439.87	0.00			
708 - Safety Town	0.00	32,228.62	12,000.00	1,520.00	0.00	0.00	12.67%	17,162.00	0.00	17,162.00	14,157.89	0.00	0.00	0.00	0.00	14,157.89	82.50%	0.00	0.00	19,590.73	0.00			
710 - Shade Tree	0.00	0.00	17,259.40	15,259.40	0.00	0.00	88.41%	2,000.00	15,259.40	17,259.40	15,259.40	0.00	0.00	0.00	0.00	15,259.40	88.41%	0.00	0.00	0.00	1,501.73			
Total Trust Funds	0.00	178,866.89	39,259.40	24,622.32	0.00	0.00	62.72%	165,799.00	15,259.40	181,058.40	34,715.76	0.00	0.00	0.00	0.00	34,715.76	19.17%	0.00	0.00	168,773.45	1,501.73			
Agency:																								
802 - OSP Fines/Law Library	0.00	0.00	70,000.00	29,827.44	0.00	0.00	42.61%	70,000.00	0.00	70,000.00	29,827.44	0.00	0.00	0.00	0.00	29,827.44	42.61%	0.00	0.00	0.00	40,172.56			
803 - Sewer/Street Opening	620.00	57,697.21	50,000.00	800.00	0.00	0.00	1.60%	50,000.00	620.00	50,620.00	120.00	0.00	0.00	0.00	0.00	120.00	0.24%	0.00	0.00	58,997.21	1,040.00			
805 - Building Security	2,333.33	65,449.36	150,000.00	215,241.42	0.00	0.00	143.49%	150,000.00	0.00	150,000.00	14,492.22	0.00	0.00	0.00	0.00	14,492.22	9.66%	0.00	0.00	268,531.89	0.00			
808 - Transient Occupancy Tax	0.00	0.00	300,000.00	207,718.56	0.00	0.00	69.24%	300,000.00	0.00	300,000.00	207,718.56	0.00	0.00	0.00	0.00	207,718.56	69.24%	0.00	0.00	0.00	38,640.26			
811 - Board of Building Standards	541.83	28.25	7,000.00	2,455.42	0.00	0.00	35.08%	7,028.00	405.29	7,433.29	1,983.84	0.00	0.00	0.00	0.00	1,983.84	26.69%	0.00	0.00	1,041.66	2,121.45			
813 - Demolition Appeal Bond Fund	300.00	64,380.00	100,000.00	0.00	0.00	0.00	0.00%	100,000.00	300.00	100,300.00	50,000.00	0.00	0.00	0.00	0.00	50,000.00	49.85%	0.00	0.00	14,680.00	300.00			
814 - Flexible Spending Account	0.00	29,985.51	90,000.00	50,250.09	0.00	0.00	55.83%	105,000.00	0.00	105,000.00	56,033.60	0.00	0.00	0.00	0.00	56,033.60	53.37%	0.00	0.00	24,202.00	0.00			
Total Agency Funds	3,795.16	217,540.33	767,000.00	506,292.93	0.00	0.00	66.01%	782,028.00	1,325.29	783,353.29	360,175.66	0.00	0.00	0.00	0.00	360,175.66	45.98%	0.00	0.00	367,452.76	82,274.27			
Total All Funds	47,678,852.74	42,791,634.27	154,760,601.17	104,925,915.61	137,273.64	494,263.14	105,557,452.39	68.21%	169,893,465.00	50,895,301.70	220,788,766.70	107,422,474.98	28.16	5,728.57	(45,017.61)	107,461,735.86	48.67%	0.00	45,000.00	88,611,203.54	48,906,317.68			

¹ - Includes carryover purchase orders and Due to Other Governments

City of Mansfield Reconciliation of Cash Balance

As of September 30, 2023

<u>Bank Account</u>	<u>Balance</u>
Park National Bank General Checking Account	\$ 368,221.58
Park National Bank Payroll Holding Account	\$ (3,469.18)
Park National Bank Payroll Sweep Account	\$ 233,879.07
Park National Bank Utility Collections Holding Account	\$ 93,945.16
Park National Bank Utility Collections Sweep Account	\$ 2,798,400.63
Park National Bank Income Tax Refund Account	\$ -
Park National Bank Injection Well Donation Checking Account	\$ 4,065.25
Park National Bank Fire Response/Transport Checking Account	\$ 169,809.13
Flexible Spending Account	\$ 24,202.00
Park National Bank Escrow Accounts	\$ -
<u>Community Development</u>	
Park National Bank CDBG Checking Account	\$ 12,521.60
Park National Bank CDBG RL Savings Account	\$ 112,686.93
Park National Bank CDBG RR RLF Savings Account	\$ 3,389.53
Park National Bank EDA RLF Checking Account	\$ 497.36
Park National Bank EDA RLF Savings Account	\$ 146,167.30
Park National Bank EDA Holding Checking Account	\$ -
Park National Bank NSP Checking Account	\$ -
Park National Bank NSP RLF Savings Account	\$ 110,420.52
Park National Bank NSP Demo Savings Account	\$ -
Park National Bank HOME Checking Account	\$ 582.76
Park National Bank HOME RLF Savings Account	\$ 39,906.93
Park National Bank Home Escrow Checking Account	\$ 7,846.12
Park National Bank Home ARP Checking Account	\$ 10,958.19
<u>Total Community Development Accounts</u>	<u>\$ 444,977.24</u>
Park National Bank Threshold Account	\$ 2,500,000.00
Investment Portfolio	\$ 81,972,777.66
<u>Petty Cash / Cash Drawers</u>	
General Fund (101)	\$ 2,620.00
Safety Service Fund (214)	\$ 225.00
Airport Fund (504)	\$ 50.00
Utility Collections Fund (603)	\$ 1,500.00
<u>Total Petty Cash</u>	<u>\$ 4,395.00</u>
TOTAL CASH	<u>\$ 88,611,203.54</u>

City of Mansfield, Ohio

Investments and Interest Revenue

January 1, 2023 through September 30, 2023

The investment portfolio consists of public funds in high yield savings accounts, US Treasury Bonds & Notes, and Agency Bonds. Investments reflect the majority of cash in the budget. Checking and Saving Accounts hold cash for day-to-day operations. When cash is not being used for current operations, that money is invested within the guidelines set forth in the City's Investment Policy.

The book value of our current investments with Meeder for General Funds total \$39,299,333.18 and \$12,541,787.08 for Water Bond Funds. Park National currently holds all monies invested by Meeder as custodians of the funds.

The City also invested short-term funds with Star Ohio for some of the Water Bond Funds. The value of those investments on September 30 was \$7,959,917.02.

Due to the timing of some of our investments, we are required to purchase accrued interest. Our net interest earned on investments as of September 30 was \$1,668,804.48. The remaining \$62,541.90 of interest is related to tax enforcement, and mortgage and loan interest revenue.

As of September 30, in addition to our investments with Meeder and Star Ohio, the City had \$22,171,740.38 in its high yield savings accounts with Park National Bank that includes funds designated for the American Rescue Plan.

Our total investment portfolio as of September 30 was \$81,972,777.66 that includes funds held by Park National Bank and Star Ohio.

[Interest Revenue by Fund](#)

[Interest Revenue by Type](#)

City of Mansfield, Ohio

Income Tax Activity

January 1, 2023 through September 30, 2023

The City has four separate income tax levies. The voted 0.25% levy is deposited in the City's Street Resurfacing Fund. It is scheduled to expire on June 30, 2025. The voted 0.50% levy is deposited in the City's Safety Services Fund and is scheduled to expire on December 31, 2027. The voted 0.25% PRIDE levy is deposited into the Safety-Services PRIDE, Parks and Recreation, Street Lighting, and Demolition funds. It is set to expire on December 31, 2025. The 1% permanent levy is deposited in the City's General Fund. The majority of income tax deposited in the General Fund is transferred to other funds.

Income tax receipts (including penalty, interest and court costs) totaled \$30,011,158.72 as of September 30, 2023. This is \$2,608,433.67 or 9.52% more than 2022 collections.

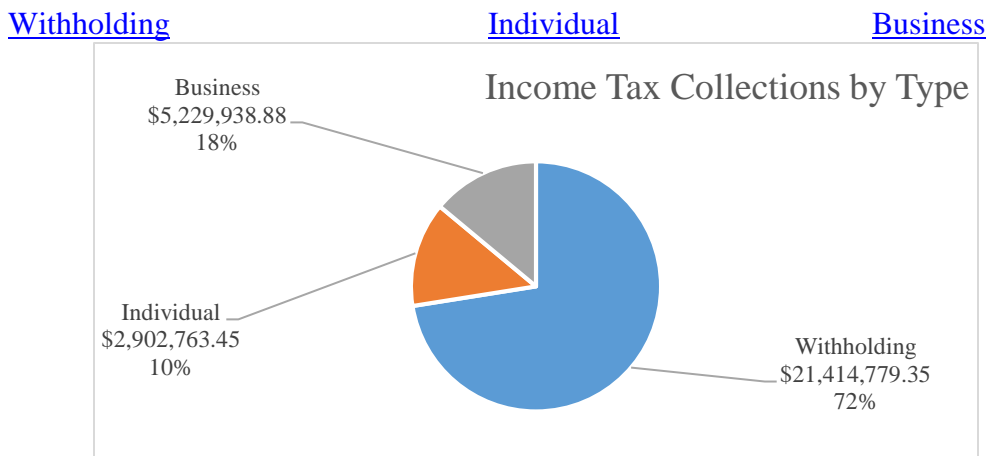
The City received \$29,547,481.68 in income tax collections (excluding penalty, interest and court costs). This amount is 86.57% of the estimated income tax revenue for 2023. Income tax withholding receipts are \$896,611.29 more than the same date in 2022. Individual receipts are \$65,853.57 more than 2022 and Net Profit receipts are \$1,630,813.03 more than the same date in 2022. The Net Profit increase includes approximately \$1.3 million that were caused by two one-time only transactions.

The City paid \$671,640.39 in city income tax refunds through September 30, 2023, which is 65.59% of the amended budget. This is \$94,309.36 or 12.31% less than refunds through September 30, 2022.

Click the links below to view:

[Income Tax Revenue by Fund](#)
[Income Tax Revenue by Levy](#)
[Safety Services Fund Revenues](#)

Income Tax Collections by Type and by Fund Type:



“PRIDE” Income Tax Collections and Disbursements

September 30, 2023

On November 5, 2013 the residents of Mansfield approved a 0.25% increase to the city income tax rate effective January 1, 2014. The residents approved a renewal of this tax on May 4, 2021 effective January 1, 2022 and expiring December 31, 2025. The revenue, referred to as the “PRIDE” tax, is designated for Parks & Recreation (22%), Street Lighting (8%), Demolitions (20%), and Safety Services (50%). In order to provide a clear audit trail, new funds were created for each purpose.

As of September 30, 2023, the “PRIDE” income tax levy has generated \$3,693,292.44 in fiscal year 2023.

<u>"PRIDE" Fund</u>	<u>Collections</u>
Fund 236 Parks & Recreation	\$ 812,390.70
Fund 237 Street Lighting	295,875.68
Fund 238 Demolitions	738,580.71
Fund 239 Safety Services	<u>1,846,445.35</u>
Total	<u>\$ 3,693,292.44</u>

“PRIDE” tax collections, designated for safety services (Fund 239), are transferred to the police, fire and communication departments (Fund 214). After allocating \$50,000 to the communications center, the remaining collections are equally transferred to the police and fire departments. The allocation of “PRIDE” tax between the safety departments is determined by the Mayor and approved by Council.

The following links summarize the revenue collections and disbursements of the four “PRIDE” funds.

Click the links below to view:

PRIDE Levy:

[Parks and Recreation Fund](#)

[Street Lighting Fund](#)

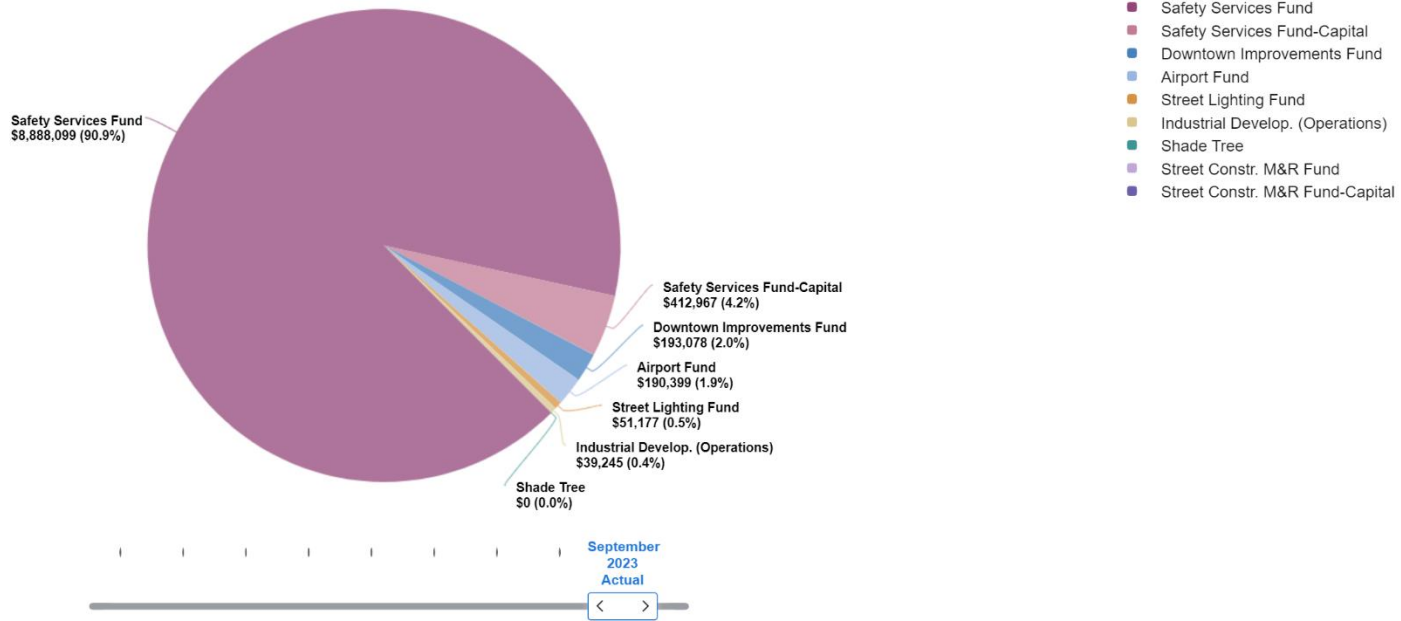
[Demolition Fund](#)

[Safety Services PRIDE Fund](#)

Current Year Revenue and Expense - Actual



Visualization



	January 2023 Actual	February 2023 Actual	March 2023 Actual	April 2023 Actual	May 2023 Actual	June 2023 Actual	July 2023 Actual	August 2023 Actual	September 2023 Actual
Safety Services Fund	\$ 358,646	\$ 1,556,112	\$ 2,898,675	\$ 3,367,911	\$ 4,635,141	\$ 5,770,283	\$ 7,251,763	\$ 7,819,604	\$ 8,888,099
Safety Services Fund-Capital	0	0	0	0	0	0	326,730	412,967	412,967
Downtown Improvements Fund	14,635	33,745	62,980	99,925	119,008	138,258	157,665	174,690	193,078
Airport Fund	0	0	0	0	0	0	22,510	46,915	190,399
Street Lighting Fund	0	0	0	0	0	74	23,120	36,516	51,177
Industrial Develop. (Operations)	0	0	0	0	0	9,302	22,764	30,653	39,245
Street Constr. M&R Fund-Capital	0	0	0	0	0	0	0	0	0
Street Constr. M&R Fund	0	0	0	0	0	0	0	0	0
Shade Tree	0	0	0	0	0	0	0	0	0
Total	\$ 373,281	\$ 1,589,857	\$ 2,961,655	\$ 3,467,836	\$ 4,754,149	\$ 5,917,917	\$ 7,804,552	\$ 8,521,347	\$ 9,774,965

Data filtered by Transfer Out, General Fund, Departments and exported on October 16, 2023. Created with OpenGov

[Support Provided by the General Fund](#)

[Comparison of Total General Fund Revenue to General Fund Revenue Transferred to the Safety Services Fund](#)

City of Mansfield, Ohio
American Rescue Plan Act of 2021
Project Status Report
(As of September 30, 2023)

<u>Project Name</u>	<u>Ordinance</u>	<u>Date</u>	<u>Project Amount</u>	<u>Project Expenditures</u>	<u>Remaining Balance</u>	<u>Project Completion</u>	<u>Completion Date</u>
Regular ARPA Funds							
Police Radio Replacement	21-206	10.05.2021	\$ 642,524.69	\$ (642,524.69)	\$ -	Complete	06.08.2022
Fire Station COVID Upgrades	21-206	10.05.2021	250,906.99	(250,906.99)	-	Complete	12.29.2022
Small Business Assistance	21-206	10.05.2021	550,000.00	(295,000.00)	255,000.00		
Catholic Charity	21-206	10.05.2021	60,000.00	(60,000.00)	-	Complete	03.02.2022
3rd Street Sewer	21-206	10.05.2021	1,048,271.00	(1,048,271.00)	-	Complete	11.08.2022
4th Street Sewer	21-206	10.05.2021	950,000.00	(877,160.22)	72,839.78		
Water Line Design	21-206	10.05.2021	900,000.00	-	900,000.00		
Municipal Court Radio Upgrades	21-268	12.21.2021	16,705.84	(16,705.84)	-	Complete	10.06.2022
Fire Station - HVAC	21-268	12.21.2021	13,337.15	(13,337.15)	-	Complete	01.07.2022
Police Training Facility - HVAC	21-268	12.21.2021	30,000.00	(30,000.00)	-	Complete	07.05.2022
Police Training Facility - Furniture	21-268	12.21.2021	29,247.02	(22,325.33)	6,921.69		
Engineering - Chairs	21-268	12.21.2021	4,358.40	(4,358.40)	-	Complete	02.10.2022
Engineering - Remote Video Equipment	21-268	12.21.2021	3,800.00	(3,800.00)	-	Complete	02.16.2022
Airport - HVAC	21-268	12.21.2021	460,000.00	(460,000.00)	-	Complete	02.06.2023
Small Business Assistance	22-074 / 22-144	05.04.2022	200,000.00	-	200,000.00		
North End Community Center	22-074	05.04.2022	1,500,000.00	-	1,500,000.00		
Police Retention Payment	22-074	05.04.2022	637,000.00	(461,500.00)	175,500.00		
Dispatch Retention Payment	22-074	05.04.2022	27,500.00	(27,500.00)	-	Complete	05.20.2022
Rescue Squad Replacement	22-074	05.04.2022	350,000.00	-	350,000.00		
Clearfork Dam	22-074	05.04.2022	1,000,000.00	(125,901.00)	874,099.00		
Catholic Charity	22-144	08.03.2022	100,000.00	(100,000.00)	-	Complete	10.03.2022
Police Radio Equipment	22-144	08.03.2022	22,981.00	(22,981.00)	-	Complete	09.01.2022
Dispatch (Next Gen PSCC System)	22-144	08.03.2022	400,000.00	(48,279.37)	351,720.63		
Fire Premium Pay	23-038	03.21.2023	570,000.00	(492,000.00)	78,000.00		
Human Resources - Chairs	23-038	03.21.2023	2,232.00	(2,232.00)	-	Complete	04.07.2023
Catholic Charity	23-038	03.21.2023	50,000.00	(50,000.00)	-	Complete	04.10.2023
Airport Security Gate	23-060	05.03.2023	50,000.00	(47,090.17)	2,909.83		
Fire Station #1 Roof Repair	23-075	06.06.2023	74,093.01	-	74,093.01		
Police & Fire Central Square Software	23-079	06.06.2023	80,000.00	(65,276.25)	14,723.75		
Subtotal (Regular ARPA Funds)			\$ 10,022,957.10	\$ (5,167,149.41)	\$ 4,855,807.69		
Revenue Replacement Funds							
MPD Mobile Security Unit (3 year lease)	21-224	11.03.2021	\$ 70,200.00	\$ (70,200.00)	\$ -	Complete	01.11.2022
Airport Taxiway/Taxilane Drawings and Estimates	21-243	12.07.2021	15,000.00	(7,735.00)	7,265.00		
Five (5) Police Cruisers-2022 Dodge Chargers	21-274	12.21.2021	317,225.42	(317,225.42)	-	Complete	12.27.2022
Installation of Six (6) New Servers	22-005	01.18.2022	352,092.72	(352,092.72)	-	Complete	02.24.2023
Four (4) LIFEPAK 15 V4 Monitor/Defibrillators	22-010	01.18.2022	77,098.52	(77,098.52)	-	Complete	11.14.2022
Three (3) Police Cruisers - 2022 Ford Explorers	22-027	03.01.2022	230,131.82	(230,131.82)	-	Complete	03.03.2023
Four (4) Desktop Computers - IT	22-040	03.15.2022	9,629.92	(9,629.92)	-	Complete	05.24.2022

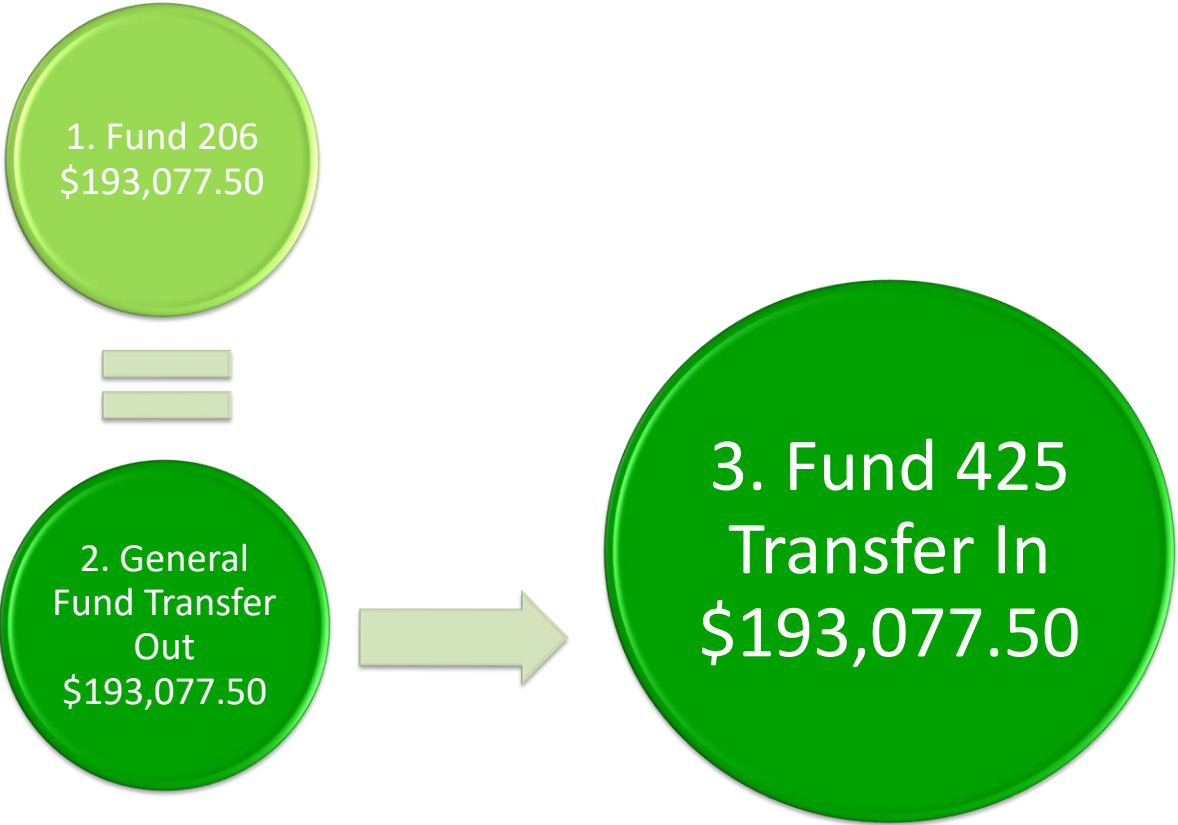
City of Mansfield, Ohio
American Rescue Plan Act of 2021
Project Status Report
(As of September 30, 2023)

<u>Project Name</u>	<u>Ordinance</u>	<u>Date</u>	<u>Project Amount</u>	<u>Project Expenditures</u>	<u>Remaining Balance</u>	<u>Project Completion</u>	<u>Completion Date</u>
One (1) Microsoft Surface Laptop - HR	22-065	04.05.2022	1,986.54	(1,986.54)	-	Complete	04.26.2022
Police Locker Room Improvements	22-074	05.04.2022	93,971.10	(93,971.10)	-	Complete	03.01.2023
City Vehicles (Street Department Plow Trucks)	22-074	05.04.2022	600,000.00	(366,268.62)	233,731.38		
City Vehicles (Other Departments)	22-074	05.04.2022	125,000.00	(31,555.00)	93,445.00		
MPD Training Facility (Additional Costs)	22-074	05.04.2022	94,000.00	(94,000.00)	-	Complete	07.15.2022
Four (4) Unmarked Detective Vehicles	22-074	05.04.2022	97,380.00	(97,380.00)	-	Complete	03.01.2023
City Building Renovation (Including Foundation)	22-074 / 23-038	05.04.2022	4,000,000.00	(133,413.31)	3,866,586.69		
Underground Conduit for Parking Lot Lights	22-087	05.17.2022	63,728.00	(63,728.00)	-	Complete	07.14.2022
Storage Area Network (SAN) Unit - IT	22-118	06.21.2022	34,458.71	(34,458.71)	-	Complete	08.19.2022
Police Compound Lift Gate	22-129	07.19.2022	38,537.00	(38,537.00)	-	Complete	03.07.2023
West End Target Area Design	22-144	08.03.2022	200,000.00	-	200,000.00		
Rebranding City with County and Chamber	22-144	08.03.2022	200,000.00	-	200,000.00		
Westinghouse Demo	22-144	08.03.2022	500,000.00	(262,303.82)	237,696.18		
Westinghouse Arch	22-144	08.03.2022	40,000.00	-	40,000.00		
Downtown Mansfield / Destination Mansfield	22-144	08.03.2022	100,000.00	(100,000.00)	-	Complete	10.03.2022
North End Career Fair	22-144	08.03.2022	20,000.00	(20,000.00)	-	Complete	12.01.2022
Bike Path Extension - Trimble Road	22-162	08.16.2022	500,000.00	(91,708.20)	408,291.80		
Backup Storage Appliance - Information Technology	22-189	10.04.2022	92,044.47	(92,044.47)	-	Complete	12.01.2022
Website Redesign, Including Countywide Branding	22-190	10.04.2022	38,250.00	(5,349.00)	32,901.00		
FAA Windcone Project Grant Match	22-209	10.18.2022	37,800.00	(12,713.57)	25,086.43		
Walking Path Tunnel Under Trimble Road	23-038	03.21.2023	250,000.00	-	250,000.00		
Non-Bargaining ARPA Pay	23-038	03.21.2023	530,000.00	(470,000.00)	60,000.00		
Utility Collections Blast Proof Door, Glass and Materials	23-038	03.21.2023	50,000.00	-	50,000.00		
Four (4) Police Cruisers (2023 Dodge Durangos)	23-060 / 23-064	05.16.2023	71,250.98	(30,111.88)	41,139.10		
Sterkel Park Restrooms	23-065	06.06.2023	200,000.00	-	200,000.00		
Traffic Signal Preemption	23-066	06.06.2023	387,000.00	-	387,000.00		
Police Bearcat	23-076	06.06.2023	96,269.50	-	96,269.50		
Permitting & Development Software	23-077	06.06.2023	80,000.00	-	80,000.00		
Subtotal (Revenue Replacement Funds)			\$ 9,613,054.70	\$ (3,103,642.62)	\$ 6,509,412.08		
Grand Total (ARPA)			\$ 19,636,011.80	\$ (8,270,792.03)	\$ 11,365,219.77		

Note 1: The City of Mansfield was awarded \$20,995,402.00 in American Rescue Plan funds. As of September 30, 2023, City Council has approved projects totaling \$19,636,011.80, with **\$1,359,390.20 available for appropriation (\$972,444.90 in regular ARPA funds and \$386,945.30 in revenue replacement funds).**

Note 2: On October 3, 2023, City Council approved projects totaling \$20,380,418.79 (Ord. #23-139), with **\$614,983.21 available for appropriation (\$308,037.91 in regular ARPA funds and \$306,945.30 in revenue replacement funds).**

City of Mansfield, Ohio
Revenue for Fund 425 Downtown Improvements
as of September 31, 2023





Monthly Amount to Transfer to 425

Fiscal Year to Date 09/30/23
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 206 - Motor Vehicle License Tax Fund										
	REVENUE									
	Department 53 - Street									
	Sub Department 01 - Operations									
	Local Taxes									
4006.01	Municipal Motor Vehicle Registration Tax ORC 4504.06 (2019 - 2030)	230,000.00	.00	230,000.00	18,387.50	.00	193,077.50	36,922.50	84	237,354.85
	<i>Local Taxes Totals</i>	\$230,000.00	\$0.00	\$230,000.00	\$18,387.50	\$0.00	\$193,077.50	\$36,922.50	84%	\$237,354.85
	Sub Department 01 - Operations Totals	\$230,000.00	\$0.00	\$230,000.00	\$18,387.50	\$0.00	\$193,077.50	\$36,922.50	84%	\$237,354.85
	Department 53 - Street Totals	\$230,000.00	\$0.00	\$230,000.00	\$18,387.50	\$0.00	\$193,077.50	\$36,922.50	84%	\$237,354.85
	REVENUE TOTALS	\$230,000.00	\$0.00	\$230,000.00	\$18,387.50	\$0.00	\$193,077.50	\$36,922.50	84%	\$237,354.85
Fund 206 - Motor Vehicle License Tax Fund Totals										
	REVENUE TOTALS	230,000.00	.00	230,000.00	18,387.50	.00	193,077.50	36,922.50	84%	237,354.85
	EXPENSE TOTALS	.00	.00	.00	.00	.00	.00	.00	+++	.00
Fund 206 - Motor Vehicle License Tax Fund Totals		\$230,000.00	\$0.00	\$230,000.00	\$18,387.50	\$0.00	\$193,077.50	\$36,922.50		\$237,354.85
	Grand Totals									
	REVENUE TOTALS	230,000.00	.00	230,000.00	18,387.50	.00	193,077.50	36,922.50	84%	237,354.85
	EXPENSE TOTALS	.00	.00	.00	.00	.00	.00	.00	+++	.00
	Grand Totals	\$230,000.00	\$0.00	\$230,000.00	\$18,387.50	\$0.00	\$193,077.50	\$36,922.50		\$237,354.85



Fund 425 Rev & Exp

Fiscal Year to Date 09/30/23

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 425 - Downtown Improvements Fund										
Department 28 - Downtown Improvements										
Sub Department 25 - Programs										
REVENUE										
4901.19	Transfers In Downtown Improvements Fund	230,000.00	.00	230,000.00	18,387.50	.00	193,077.50	36,922.50	84	237,354.85
	REVENUE TOTALS	230,000.00	\$0.00	\$230,000.00	\$18,387.50	\$0.00	\$193,077.50	\$36,922.50	84%	\$237,354.85
EXPENSE										
5386.00	Contractual Services. Other	170,000.00	.00	170,000.00	495.00	34,312.08	71,537.92	64,150.00	62	64,500.00
5704	Improvements	70,000.00	.00	70,000.00	.00	.00	.00	70,000.00	0	122,458.00
5725.06	Equipment. under \$10,000	.00	.00	.00	.00	.00	.00	.00	+++	6,133.02
	EXPENSE TOTALS	\$240,000.00	\$0.00	\$240,000.00	\$495.00	\$34,312.08	\$71,537.92	\$134,150.00	44%	\$193,091.02
	Sub Department 25 - Programs Totals	(\$10,000.00)	\$0.00	(\$10,000.00)	\$17,892.50	(\$34,312.08)	\$121,539.58	(\$97,227.50)	-872%	\$44,263.83
	Department 28 - Downtown Improvements Totals	(\$10,000.00)	\$0.00	(\$10,000.00)	\$17,892.50	(\$34,312.08)	\$121,539.58	(\$97,227.50)	-872%	\$44,263.83
Fund 425 - Downtown Improvements Fund Totals										
	REVENUE TOTALS	230,000.00	.00	230,000.00	18,387.50	.00	193,077.50	36,922.50	84%	237,354.85
	EXPENSE TOTALS	240,000.00	.00	240,000.00	495.00	34,312.08	71,537.92	134,150.00	44%	193,091.02
	Fund 425 - Downtown Improvements Fund Totals	(\$10,000.00)	\$0.00	(\$10,000.00)	\$17,892.50	(\$34,312.08)	\$121,539.58	(\$97,227.50)		\$44,263.83
Grand Totals										
	REVENUE TOTALS	230,000.00	.00	230,000.00	18,387.50	.00	193,077.50	36,922.50	84%	237,354.85
	EXPENSE TOTALS	240,000.00	.00	240,000.00	495.00	34,312.08	71,537.92	134,150.00	44%	193,091.02
	Grand Totals	(\$10,000.00)	\$0.00	(\$10,000.00)	\$17,892.50	(\$34,312.08)	\$121,539.58	(\$97,227.50)		\$44,263.83

Fund 425 Downtown Improvements YTD Cash Balance

From Date: 1/1/2023 - To Date: 9/30/2023

Summary Listing, Report By Fund - Account

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
425	Downtown Improvements Fund	425	Downtown Improvements Fund	\$422,140.18	\$193,077.50	\$71,537.92	\$543,679.76
Grand Total: 1 Fund				\$422,140.18	\$193,077.50	\$71,537.92	\$543,679.76



Fund 425 Invoice Payment Detail

Payment Date Range 01/01/23 - 09/30/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 425 - Downtown Improvements Fund										
Department 28 - Downtown Improvements										
Sub Department 25 - Programs										
Account 5386.00 - Contractual Services. Other										
791 - DOWNTOWN MANSFIELD INC	2147	DMI- 2023 Facade Improvement Grant Program	Paid by EFT # 956		01/12/2023	01/27/2023	01/18/2023	01/17/2023	01/23/2023	25,000.00
791 - DOWNTOWN MANSFIELD INC	2148	DMI- 2023 Vertical Development Grant Program	Paid by EFT # 956		01/12/2023	01/27/2023	01/18/2023	01/17/2023	01/23/2023	33,000.00
791 - DOWNTOWN MANSFIELD INC	2253	Downtown Mansfield- Neighborhood Imp.- Alley Lighting	Paid by EFT # 1719		05/18/2023	06/02/2023	05/24/2023	05/22/2023	05/30/2023	4,000.00
5089 - AJB ENGINEERING CONSULTANTS LLC	1C	AJB- Charging Station Feasibility Study thru May 2023	Paid by Check # 132021		06/05/2023	06/25/2023	06/15/2023	06/15/2023	06/16/2023	3,437.92
1985 - RICHLAND NEWHOPE INDUSTRIES INC	60415	RNI- Downtown Hanging Basket Watering- May 2023	Paid by Check # 132165		06/06/2023	07/06/2023	06/28/2023	06/12/2023	06/29/2023	157.50
1985 - RICHLAND NEWHOPE INDUSTRIES INC	60590	RNI- Downtown Hanging Basket Watering- June 2023	Paid by Check # 132301		06/01/2023	07/01/2023	07/10/2023	07/06/2023	07/13/2023	540.00
5069 - MANSFIELD ROTARY CLUB FOUNDATION	5069080323	Mansfield Rotary- Donation Jericho Wall Parking Lot Paving	Paid by Check # 132545		08/03/2023	08/04/2023	08/04/2023	08/03/2023	08/07/2023	3,500.00
5089 - AJB ENGINEERING CONSULTANTS LLC	2C	AJB- Charging Station Feasibility Study thru May 2023	Paid by Check # 132679		08/01/2023	08/21/2023	08/17/2023	08/08/2023	08/18/2023	742.50
1985 - RICHLAND NEWHOPE INDUSTRIES INC	60791	RNI- Downtown Hanging Basket Watering- July 2023	Paid by Check # 132725		07/31/2023	08/30/2023	08/21/2023	08/02/2023	08/22/2023	665.00
1985 - RICHLAND NEWHOPE INDUSTRIES INC	60987	RNI- Downtown Hanging Basket Watering- August 2023	Paid by Check # 132995		08/31/2023	09/30/2023	09/13/2023	09/08/2023	09/18/2023	495.00
Account 5386.00 - Contractual Services. Other Totals							Invoice Transactions	10		<u>\$71,537.92</u>
Sub Department 25 - Programs Totals							Invoice Transactions	10		<u>\$71,537.92</u>
Department 28 - Downtown Improvements Totals							Invoice Transactions	10		<u>\$71,537.92</u>
Fund 425 - Downtown Improvements Fund Totals							Invoice Transactions	10		<u>\$71,537.92</u>
Grand Totals							Invoice Transactions	10		<u>\$71,537.92</u>

City of Mansfield, Ohio

Second Quarter Credit Card Report

September 30, 2023

As of September 30, 2023, the City of Mansfield has received \$2,142.84 in credit card rebates from Chase Bank. Credit Card rebates are typically received in the second quarter of the year for the prior year's purchases.

The City of Mansfield has one Credit Card Account with Chase Bank. At the end of the third quarter, the City had 30 Active Credit Cards within that account. Below is a summary of those cards with credit limits and expiration dates.

Cardholder Name 1	Cardholder Name 2	Status	Credit Limit	Expiration Date
Clerk of Court 1	City of Mansfield	Active	5,000.00	2026/01
Community Dev 1	City of Mansfield	Active	5,000.00	2026/01
Court 1	City of Mansfield	Active	15,000.00	2026/01
Court 2	City of Mansfield	Active	3,000.00	2026/01
Court 3	City of Mansfield	Active	3,000.00	2026/01
Emergency 1	City of Mansfield	Active	500,000.00	2026/01
Engineering 1	City of Mansfield	Active	5,000.00	2026/01
Finance Department	City of Mansfield	Active	900,000.00	2026/04
Fire 1	City of Mansfield	Active	25,000.00	2026/01
Fire 2	City of Mansfield	Active	25,000.00	2026/01
Fire 3	City of Mansfield	Active	3,000.00	2026/01
IT 1	City of Mansfield	Active	10,000.00	2026/01
Law Director 1	City of Mansfield	Active	5,000.00	2026/01
Maintenance 1	City of Mansfield	Active	5,000.00	2026/01
Metrich 1	City of Mansfield	Active	5,000.00	2026/01
Metrich 2	City of Mansfield	Active	3,000.00	2026/01
Parks 1	City of Mansfield	Active	5,000.00	2026/01
Police 1	City of Mansfield	Active	5,000.00	2026/01
Police 2	City of Mansfield	Active	5,000.00	2026/01
Police 3	City of Mansfield	Active	5,000.00	2026/01
Police 4	City of Mansfield	Active	25,000.00	2026/01
Police 5	City of Mansfield	Active	25,000.00	2026/05
Police 6	City of Mansfield	Active	5,000.00	2026/05
Police 7	City of Mansfield	Active	5,000.00	2026/05
Police 8	City of Mansfield	Active	5,000.00	2026/05
Sewer 1	City of Mansfield	Active	7,500.00	2026/01
Streets 1	City of Mansfield	Active	5,000.00	2026/01
Utility Collection 1	City of Mansfield	Active	5,000.00	2026/01
Various Depts 1	City of Mansfield	Active	9,000.00	2026/01
Water 1	City of Mansfield	Active	5,000.00	2026/01

The Finance Department evaluates credit limits on a regular basis making adjustments as needed. Typically, departments will have a credit limit of \$3,000 to \$5,000. When the pandemic hit, we increased some of the limits for IT, Police and Fire anticipating emergency purchases needing to be made online with stores being closed. Other departments are increased temporarily for purchases that may exceed their limit.