



~ MEMORANDUM ~

TO: Select Board

FROM: Patrice Garvin, Town Administrator  
 Jennifer Hewitt, Assistant Town Administrator/Finance Director  
 Adrien Kordas, Fiscal Management Analyst

DATE: February 21, 2025

SUBJECT: FY2025, 2nd Quarter Budget Status Report

**Summary**

This report provides 2nd quarter FY2025 analysis of Budget to Year-to-Date revenues and expenditures as of December 31, 2024, for the Town's annual operating budget. For the purpose of analysis, it is assumed that as of the 2nd quarter, 50% of estimated revenues should have have been collected, and that departments will have similarly spent 50% of their appropriation.

In general, both expenditures and revenues are in line with management's expectations as of the end of the 2nd quarter of FY2025. A detailed breakdown of revenue collections can be found on pages 5-8, with expenditures on pages 9-16.

The summary table below indicates the total activity for these items. Please note that Revenues do not include Available Funds, including the use of Free Cash and Retained Earnings, nor State Assessments; Expenditures do not reflect non-operating items such as OPEB and Capital; therefore, the two tables cannot be combined for a total balance.

**Summary of Operating Revenues and Expenditures**

Revenue	(A)	(B)	(A - B)	B/A
	Estimates	Collections	Uncollected	% Collected
General Fund	\$158,485,937	\$77,846,992	\$80,638,945	49.1%

Expenditures	(A)	(B)	(C)	(D)	(B+C)/A	(B/A)
	Revised Budget	Expenditures	Encumbered	Available	% Used (Exp. &	% Used (Exp.
General Fund	\$150,848,231	\$65,490,359	\$14,691,521	\$70,666,351	53.2%	43.4%

**General Fund Revenue Collections**

Revenue collections are largely in line with estimates. As of December 31, 2024, 49.1% or \$77,846,992 of total estimated revenue for FY2025 (\$158,485,937) had been collected. The majority of revenue (83.5%) is received from Property Tax receipts, which are currently at 48.9% of budgeted levels.

A breakdown of **General Fund Revenue** is shown below:

**Summary of Revenue Collections - General Fund**

	(A) FY2025 Revenue Estimates*	(B) Collections	(A-B) Uncollected	(B/A) Percent Collected
<b>Property Tax</b>	\$ 132,313,914	\$ 64,665,533	\$ 67,648,381	48.9%
<b>State Aid</b>	\$ 15,102,145	\$ 7,641,489	\$ 7,460,656	50.6%
<b>Local Receipts</b>	\$ 9,640,549	\$ 4,760,641	\$ 4,879,908	49.4%
<i>Motor Vehicle Excise</i>	\$ 3,650,000	\$ 464,006	\$ 3,185,994	12.7%
<i>Other Excise (Meals, Marijuana)</i>	\$ 345,000	\$ 222,834	\$ 122,166	64.6%
<i>Penalties and Interest</i>	\$ 330,000	\$ 110,664	\$ 219,336	33.5%
<i>Payment in Lieu of Taxes (PILOTS)</i>	\$ 48,000	\$ 19,359	\$ 28,641	40.3%
<i>Rentals of Town Buildings</i>	\$ 5,500	\$ 14,691	\$ (9,191)	267.1%
<i>Departmental - School</i>	\$ 100,000	\$ 34,215	\$ 65,785	34.2%
<i>Departmental - Municipal</i>	\$ 1,666,175	\$ 771,695	\$ 894,480	46.3%
<i>Licenses &amp; Permits</i>	\$ 1,371,550	\$ 874,450	\$ 497,100	63.8%
<i>Fines and Forfeitures</i>	\$ 199,324	\$ 171,354	\$ 27,970	86.0%
<i>Investment Income</i>	\$ 1,925,000	\$ 2,066,605	\$ (141,605)	107.4%
<i>Misc. Non-Recurring Revenue</i>	\$ —	\$ 10,768	\$ (10,768)	---
<b>Interfund Operating Transfers</b>	\$ 1,429,329	\$ 779,329	\$ 650,000	54.5%
<b>Total General Fund Revenue</b>	\$ 158,485,937	\$ 77,846,992	\$ 80,638,945	49.1%

\*Does not include Free Cash appropriated to support the FY2025 Operating Budget. Reflects revenue projections adjusted at Fall 2024 STM.

**Explanation of Significant Variances**

1. Property Taxes - 48.9% of estimated property taxes for FY2025 have been collected, which is comparable to FY2024.
2. Motor Vehicle Excise - The Treasurer issues one major bill in February for this category, so it is not surprising to see minimal revenue to date.
3. Other Excise - Both Marijuana and Meals excise local option tax collections are trending somewhat higher than originally projected. Since FY2024 was the first year for Marijuana excise, we were purposely conservative in our forecast for FY2025.
4. Penalties and Interest - Interest paid due to Tax Liens and Deferred Taxes is the main driver behind lower revenues in this category. Those revenues are dependent on activity in those categories, and reflect similar levels from FY2024 Q2.
5. Departmental - School - This reflects state reimbursements for Medicaid-eligible services which are received quarterly based on services provided.
6. Licenses & Permits - The primary revenue in this category is from building permits, which have generated 67.2% of the projected revenue for FY2025. The corresponding percentage in FY2024 was 62.0%. The increase may be reflective of a new policy where permit fees are deposited as they are received rather than waiting for the permit to be issued.
7. Fines and Forfeitures - Parking tickets are the main driver behind this category which received nearly all of the revenue budgeted for FY2025 at the midway point, or 86.0%. This is due to the parking fine increase from \$15 to \$25, effective on July 1, 2023. Staff will revisit projections for FY2026.

8. Investment Income - The Town continues to benefit from higher interest rates due to Federal Reserve fund rates. In addition, the Town is earning interest on the September 2024 bond proceeds for the Rink and Library projects. Town meeting transferred the anticipated interest on the bond proceeds to the Capital Stabilization fund based on spending projections at the time; further transfers may be warranted.
9. Misc. Non-Recurring Revenue - Is not budgeted due to the one-time nature of the revenue received.

**General Fund Expenditures**

As of December 31, 2024, 43.4% of the FY2025 General Fund budget of \$150,848,231 has been expended and 53.2% has been expended or encumbered. Expenditures represent actual payments made for goods and services and encumbrances are reservations of budgets for goods or services ordered but not paid in FY2025.

A breakdown of the **General Fund Operating Budget**, as voted by Town Meeting, is shown below:

**Summary of Operating Expenditures - General Fund**

Program	(A) Revised Budget	(B) Expenditures	(C) Encumbered	(D) Available	(B+C)/A % Used (Exp. & Enc.)	(B/A) % Used (Exp. Only)
General Govt.	\$ 5,708,750	\$ 2,465,533	\$ 481,726	\$ 2,761,491	51.6%	43.2%
Pension	\$ 9,873,396	\$ 9,849,629	\$ —	\$ 23,767	99.8%	99.8%
Benefits/Reserves	\$ 17,392,662	\$ 8,186,963	\$ 7,909	\$ 9,197,790	47.1%	47.1%
Facilities Dept.	\$ 7,573,801	\$ 2,845,007	\$ 1,780,352	\$ 2,948,442	61.1%	37.6%
Public Safety	\$ 14,482,995	\$ 7,090,517	\$ 166,298	\$ 7,226,179	50.1%	49.0%
Public Schools	\$ 66,885,704	\$ 24,498,853	\$ 9,780,904	\$ 32,605,947	51.3%	36.6%
Regional Schools	\$ 234,580	\$ 103,394	\$ 118,565	\$ 12,621	94.6%	44.1%
Public Services	\$ 9,753,750	\$ 3,707,205	\$ 2,264,724	\$ 3,781,822	61.2%	38.0%
Human Services	\$ 3,430,649	\$ 1,530,467	\$ 91,042	\$ 1,809,140	47.3%	44.6%
Debt Service	\$ 15,511,944	\$ 5,212,793	\$ —	\$ 10,299,151	33.6%	33.6%
<b>Total</b>	<b>\$ 150,848,231</b>	<b>\$ 65,490,359</b>	<b>\$ 14,691,521</b>	<b>\$ 70,666,351</b>	<b>53.2%</b>	<b>43.4%</b>

**Explanation of Significant Variances -**

1. General Government - In 2023-24, the Town transitioned to a Voice Over IP (VOIP) phone system that the prior IT Manager did not adequately budget. The new Chief Innovation Officer is transitioning to a new system over the next 6 months, which will bring costs back in line with more reasonable levels. A transfer from the Warrant Committee Reserve or some other source will be needed to cover the shortfall in FY2025, which is projected to range from \$150,000 to \$200,000 and will be refined in the coming months.
2. Public Safety - The Fire Department is managing through some unexpected vacancies, which is driving up Overtime costs. The Overtime budget has been depleted, and available salary funds will be used to offset future needs. We will continue to monitor the situation.  
 Similarly, the Police Department is awaiting the graduation of several new cadets from the Police Academy, which will help offset overtime expenses, which have risen to cover vacancies. We will continue to monitor the situation and work with both Chiefs to find solutions as much as possible.
3. Regional Schools - The Minuteman unexpectedly accepted two new students this Fall, and BPS had to scramble to find transportation for them. The cost of a school van is very high. As a result, there will likely be a small deficit (\$23,200) in the account that will require a transfer from the Warrant Committee reserve to offset.

4. Public Services - This winter is proving to be more snowy than more recent years. We will monitor the Snow & Ice budget and report more detail on potential shortfalls in the Q3 report.
5. Debt Service - The bulk of payments occur in the 4th quarter.

**Enterprise Fund Revenue Collections**

As of December 31, 2024, 52.1% or \$9,604,138 of total estimated revenue for FY2025 (\$18,446,582) had been collected.

A breakdown of **Enterprise Fund Revenue**, by fund, is shown below:

**Summary of Revenue Collections - Enterprise Funds**

	(A)	(B)	(A-B)	(B/A)
	<b>FY2025 Estimates*</b>	<b>Collections</b>	<b>Uncollected</b>	<b>Percent Collected</b>
<b>Water</b>				
User Charges	\$ 7,612,353	\$ 4,371,879	\$ 3,240,474	57.4%
Non-Rate Revenue	\$ 100,000	\$ 5,967	\$ 94,033	6.0%
Investment Income	\$ 110,000	\$ 42,142	\$ 67,858	38.3%
Retained Earnings	\$ 174,664	\$ 174,664	\$ —	100.0%
<b>Total Water</b>	<b>\$ 7,997,017</b>	<b>\$ 4,594,652</b>	<b>\$ 3,402,365</b>	<b>57.5%</b>
<b>Sewer</b>				
Charges for Services	\$ 10,289,511	\$ 4,933,566	\$ 5,355,945	47.9%
Non-Rate Revenue	\$ 50,000	\$ 10,101	\$ 39,899	20.2%
Investment Income	\$ 75,000	\$ 30,765	\$ 44,235	41.0%
Retained Earnings	\$ 35,054	\$ 35,054	\$ —	100.0%
<b>Total Sewer</b>	<b>\$ 10,449,565</b>	<b>\$ 5,009,485</b>	<b>\$ 5,440,080</b>	<b>47.9%</b>
<b>Total Enterprise Fund Revenue</b>	<b>\$ 18,446,582</b>	<b>\$ 9,604,138</b>	<b>\$ 8,842,444</b>	<b>52.1%</b>

**Explanation of Significant Variances -**

Water - Revenues are trending slightly above projections, likely due to the extended drought in July and August driving up usage, especially for irrigation.

**Enterprise Fund Expenditures**

As of December 31, 2024, 55.7% of the FY2025 Enterprise Fund budgets of \$18,446,582 has been expended and 83.5% has been expended or encumbered, leaving \$3,035,880 of the budget available. These are all largely in line with management expectations.

A breakdown of the **Enterprise Fund Operating Budgets** is shown below:

**Summary of Operating Expenditures - Enterprise Funds**

	(A)	(B)	(C)	(D)	(B+C)/A	(B/A)
	<b>Revised Budget</b>	<b>Expenditures</b>	<b>Encumbered</b>	<b>Available</b>	<b>% Used (Exp. &amp; Enc.)</b>	<b>% Used (Exp. Only)</b>
Water	\$ 7,997,017	\$ 4,121,181	\$ 2,207,329	\$ 1,668,507	79.1%	51.5%
Sewer	\$ 10,449,565	\$ 6,157,848	\$ 2,924,345	\$ 1,367,372	86.9%	58.9%
<b>Total</b>	<b>\$ 18,446,582</b>	<b>\$ 10,279,028</b>	<b>\$ 5,131,674</b>	<b>\$ 3,035,880</b>	<b>83.5%</b>	<b>55.7%</b>

**Revolving Fund Revenues and Expenditures**

This report reflects a quarter-end snapshot of Revolving Funds. Generally, these funds maintain a balance from year to year, and generate revenue during the year that covers expenses. Revolving Funds cannot spend more than they have in available revenue, and have an annual spending limit set by Town Meeting. For FY2025 there are 8 active revolving funds, listed below.

Revolving Fund	Department	A	B	C	D	FY2025 Authorization
		Beginning Fund Balance	YTD Revenue	YTD Spending	Current Balance (A+B-C)	
Senior Programs	Council on Aging	\$ 56,813	\$ 70,725	\$ 62,793	\$ 64,744	\$ 150,000
Art Gallery	Cultural Council	\$ 4,847	\$ —	\$ —	\$ 4,847	\$ 15,000
Rock Meadow Maintenance	Conservation Commission	\$ 19,626		\$ 4,711	\$ 14,915	\$ 15,000
Copying/Lost Books	Library Trustees	\$ 1,425	\$ 1,685	\$ 1,908	\$ 1,201	\$ 15,000
Stormwater Improvements	Engineering	\$ 15,200			\$ 15,200	\$ 100,000
MLK Day Breakfast	Human Rights Commission	\$ —			\$ —	\$ 5,000
Fields Maintenance	Recreation	\$ 50,491	\$ 54,376	\$ 68,788	\$ 36,079	\$ 60,000
Stormwater Consulting	Engineering	\$ 109			\$ 109	\$ 50,000
Recreation Programs	Recreation	\$ —	\$ 448,625	\$ 624,024	\$ (175,399)	\$ 1,280,000

**Explanation of Significant Variances -**

1. Fields Maintenance - Recreation and Parks have exceeded their spending authorization for FY2025. A request will be made for the Select Board and Warrant Committee to increase the authorization for the remaining months of the year.
2. Recreation - This is the first year for the Recreation Programs Revolving Fund. Most of their revenue is received in the Spring for Summer Camp registrations and Underwood Pool passes, while the bulk of their spending happens in July and August for those same purposes. Given that disconnect, they have been allowed to spend into the negative, knowing that it would be recouped by June 30th. We expect that a small balance will remain in the fund at the end of FY2025, which will support FY2026 summer spending.

## FY2025 2nd Quarter General Fund Revenue Report

### PROPERTY TAX

PERSONAL PROPERTY TAX			FY2025 Revenue from Recap	Collections as of 12/31/2024	Uncollected as of 12/31/2024	Percent Collected
15	411025	FY25 Personal Prop Revenue	\$ 1,300,000	\$ 624,234	\$ 675,766	48.02%
		Prior Years Personal Property Tax		\$ 699	\$ (699)	—%
<b>TOTAL PERSONAL PROPERTY</b>			<b>\$ 1,300,000</b>	<b>\$ 624,933</b>	<b>\$ 675,067</b>	<b>48.07%</b>

### REAL ESTATE TAXES

15	412025	FY25 Real Estate Revenue	\$ 131,013,914	\$ 63,290,648	\$ 67,723,266	48.31%
15	412024	FY24 Real Estate Revenue		\$ 549,504	\$ (549,504)	—%
15	412023	FY23 Real Estate Revenue		\$ 30,841	\$ (30,841)	—%
		Prior Years Real Estate Tax		\$ (14,091)	\$ 14,091	—%
15	412500	Deferred Real Estate Tax		\$ 51,329	\$ (51,329)	—%
15	414200	Tax Liens Redeemed		\$ 132,369	\$ (132,369)	—%
<b>TOTAL REAL ESTATE</b>			<b>\$ 131,013,914</b>	<b>\$ 64,040,600</b>	<b>\$ 66,973,314</b>	<b>48.88%</b>
<b>TOTAL PROPERTY TAX</b>			<b>\$ 132,313,914</b>	<b>\$ 64,665,533</b>	<b>\$ 67,648,381</b>	<b>48.87%</b>

### REVENUE FROM STATE-CHERRY SHEET

REVENUE FROM STATE-CHERRY SHEET			FY2025 Revenue from Recap	Collections as of 12/31/2024	Uncollected as of 12/31/2024	Percent Collected
15	462000	Chapter 70 School Aid	\$ 12,254,719	\$ 6,137,046	\$ 6,117,673	50.08%
15	462100	Regional Transportation Reimbursement	\$ —	\$ 57,424	\$ (57,424)	—%
15	462300	Charter School Tuition	\$ 28,500	\$ 11,431	\$ 17,069	40.11%
15	466200	Veterans Benefits	\$ 3,426	\$ 8,001	\$ (4,575)	233.53%
15	466400	General Municipal Aid	\$ 2,780,224	\$ 1,376,612	\$ 1,403,612	49.51%
15	461300	Abatements for Blind/Vet/Spouse	\$ —	\$ 14,976	\$ (14,976)	—%
15	461400	Exemption Reimbursement	\$ 35,276	\$ 35,999	\$ (723)	102.05%
<b>TOTAL CHERRY SHEET</b>			<b>\$ 15,102,145</b>	<b>\$ 7,641,489</b>	<b>\$ 7,460,656</b>	<b>50.60%</b>

### MOTOR VEHICLE EXCISE TAX

MOTOR VEHICLE EXCISE TAX			FY2025 Revenue from Recap	Collections as of 12/31/2024	Uncollected as of 12/31/2024	Percent Collected
15	415025	FY25 Motor Vehicle Excise	\$ 3,650,000	\$ —	\$ 3,650,000	—%
15	415024	FY24 Motor Vehicle Excise		\$ 433,360	\$ (433,360)	—%
15	415023	FY23 Motor Vehicle Excise		\$ 21,307	\$ (21,307)	—%
		Prior Years Motor Vehicle Excise		\$ 9,339	\$ (9,339)	—%
<b>TOTAL MOTOR VEHICLE EXCISE</b>			<b>\$ 3,650,000</b>	<b>\$ 464,006</b>	<b>\$ 3,185,994</b>	<b>12.71%</b>

### OTHER EXCISE

OTHER EXCISE			FY2025 Revenue from Recap	Collections as of 12/31/2024	Uncollected as of 12/31/2024	Percent Collected
15	466700	Meals Tax Revenue thru State	\$ 325,000	\$ 178,539	\$ 146,461	54.94%
15	466701	Other Excise - Cannabis	\$ 20,000	\$ 44,295	\$ (24,295)	221.48%
<b>TOTAL OTHER EXCISE</b>			<b>\$ 345,000</b>	<b>\$ 222,834</b>	<b>\$ 122,166</b>	<b>64.59%</b>

### PENALTIES & INTEREST

PENALTIES & INTEREST			FY2025 Revenue from Recap	Collections as of 12/31/2024	Uncollected as of 12/31/2024	Percent Collected
15	417100	Added Int and Cost - Personal Prop. Taxes	\$ 500	\$ 210	\$ 290	42.00%
15	417200	Added Int and Cost - Real Estate Taxes	\$ 120,000	\$ 65,025	\$ 54,975	54.19%
15	417300	Added Int and Cost - Tax Title	\$ 159,500	\$ 23,598	\$ 135,902	14.80%
15	417400	Added Int and Cost - Motor Vehicle Excise	\$ 50,000	\$ 21,830	\$ 28,170	43.66%
<b>TOTAL PENALTIES AND INTERESTS</b>			<b>\$ 330,000</b>	<b>\$ 110,664</b>	<b>\$ 219,336</b>	<b>33.53%</b>

<b>PAYMENT IN LIEU OF TAXES (PILOTS)</b>			FY2025 Revenue from Recap	Collections as of 12/31/2024	Uncollected as of 12/31/2024	Percent Collected
15	418000	Payment in Lieu of Taxes	\$ 48,000	\$ 19,359	\$ 28,641	40.33%
<b>TOTAL PAYMENT IN LIEU OF TAXES (PILOTS)</b>			\$ 48,000	\$ 19,359	\$ 28,641	40.33%

<b>RENTALS</b>			FY2025 Revenue from Recap	Collections as of 12/31/2024	Uncollected as of 12/31/2024	Percent Collected
11235	436000	Rentals-Selectmen	\$ —	\$ 3,350	\$ (3,350)	—%
15415	436000	Rentals - Beech St. Center	\$ 5,500	\$ 11,341	\$ (5,841)	206.20%
16115	436000	Library Rentals Revenue	\$ —	\$ —	\$ —	—%
<b>TOTAL RENTALS</b>			\$ 5,500	\$ 14,691	\$ (9,191)	267.11%

<b>DEPARTMENTAL - SCHOOLS</b>			FY2025 Revenue from Recap	Collections as of 12/31/2024	Uncollected as of 12/31/2024	Percent Collected
13005	458100	Reimbursement-Medicaid	\$ 100,000	\$ 34,215	\$ 65,785	34.22%
13005	437019	Sch Homeless Transp Reimb Reve	\$ —	\$ —	\$ —	—%
<b>TOTAL DEPARTMENTAL - SCHOOLS</b>			\$ 100,000	\$ 34,215	\$ 65,785	34.22%

<b>DEPARTMENTAL - MUNICIPAL</b>			FY2025 Revenue from Recap	Collections as of 12/31/2024	Uncollected as of 12/31/2024	Percent Collected
11235	437001	Select Board Departmental Revenue	\$ 30,000	\$ 12,721	\$ 17,279	42.40%
11455	432101	Treasurer Fees	\$ 15,845	\$ 4,925	\$ 10,920	31.08%
11455	432104	Deputy Fees Clearing	\$ —	\$ 6,705	\$ (6,705)	—%
11455	437004	Treasurer Departmental Revenue	\$ —	\$ 2,934	\$ (2,934)	—%
11475	432102	RMV Parking Fees	\$ 5,000	\$ —	\$ 5,000	—%
11615	432401	Birth Certificate fee	\$ 6,000	\$ 2,860	\$ 3,140	47.67%
11615	432402	Death Certificate Fee	\$ 20,000	\$ 5,770	\$ 14,230	28.85%
11615	432403	Marriage Certificate Fee	\$ 5,000	\$ 1,810	\$ 3,190	36.20%
		Other Town Clerk Fees	\$ 8,100	\$ 2,934	\$ 5,166	36.22%
11765	432300	Board of Appeals Fees	\$ 6,550	\$ 1,250	\$ 5,300	19.08%
11925	437008	Buildings Departmental Revenue	\$ 5,000	\$ 6,887	\$ (1,887)	137.74%
12115	432201	Police Fees	\$ 1,000	\$ 910	\$ 90	91.00%
12115	432202	Alarm Fees Police	\$ 40,000	\$ 20,585	\$ 19,415	51.46%
12115	432203	Fire Master Box Fee	\$ 18,180	\$ 3,000	\$ 15,180	16.50%
12115	437006	Police Dept 10% Admin Fee Rev	\$ 40,000	\$ 30,603	\$ 9,397	76.51%
12215	432900	Fire Fees	\$ 63,000	\$ 29,576	\$ 33,424	46.95%
12215	437101	Fire Amb Receipts thru Pro EMS	\$ 1,200,000	\$ 543,350	\$ 656,650	45.28%
14335	437300	Highway Recycle Receipt	\$ 45,000	\$ 18,630	\$ 26,370	41.40%
14335	437301	Trash Overflow Bags Revenue	\$ 35,000	\$ 26,400	\$ 8,600	75.43%
14915	437010	Cemetery Departmental Revenue	\$ 119,000	\$ 46,488	\$ 72,512	39.07%
15105	485002	Weight & Measure Revenue	\$ 3,500	\$ 3,290	\$ 210	94.00%
16115	437013	Library Departmental Revenue	\$ —	\$ 69	\$ (69)	—%
<b>TOTAL CHARGES FOR SERVICES</b>			\$ 1,666,175	\$ 771,695	\$ 894,480	46.32%

<b>LICENSE &amp; PERMITS</b>			FY2025 Revenue from Recap	Collections as of 12/31/2024	Uncollected as of 12/31/2024	Percent Collected
11225	441000	Licenses-Alcohol	\$ 62,000	\$ 56,976	\$ 5,024	91.90%
11615	442001	Marriage License	\$ 4,000	\$ 3,200	\$ 800	80.00%
11615	442002	Business Licenses	\$ 3,500	\$ 2,230	\$ 1,270	63.71%
11615	442003	Fuel & Gas License	\$ 800	\$ 100	\$ 700	12.50%
11615	442004	Cat License	\$ 5,500	\$ 230	\$ 5,270	4.18%
11615	442005	Dog License	\$ 15,000	\$ 1,160	\$ 13,840	7.73%
11615	442007	Dog & Cat License Online	\$ 11,000	\$ 154	\$ 10,846	1.40%
11615	442008	Common Victualler & Other Licenses	\$ 5,000	\$ 4,301	\$ 699	86.02%
11615	442009	Vital Record Certificates	\$ 9,000	\$ 4,361	\$ 4,639	48.46%
12115	445100	Parking Permits	\$ 60,000	\$ 34,098	\$ 25,903	56.83%
12415	445201	Building Permits	\$ 775,000	\$ 501,261	\$ 273,739	64.68%
12415	445202	Plumbing Permits	\$ 15,000	\$ 1,675	\$ 13,325	11.17%
12415	445203	Gas Permits	\$ 5,500	\$ 960	\$ 4,540	17.45%
12415	445204	Sign Permits	\$ 1,450	\$ 450	\$ 1,000	31.03%
12415	445205	Awning Permit	\$ 600	\$ 180	\$ 420	30.00%
12415	445206	Home Occupation Permit	\$ 2,200	\$ 1,220	\$ 980	55.45%
12415	445208	Certs of Insp. Permit	\$ 4,000	\$ 2,937	\$ 1,063	73.43%
12415	445210	Sewer Connection Permit	\$ 4,000	\$ 600	\$ 3,400	15.00%
12415	445211	Electrical Permits	\$ 50,000	\$ 8,430	\$ 41,570	16.86%
12415	445213	Fire Alarm Inspections	\$ 9,000	\$ —	\$ 9,000	—%
12415	445214	StormWater Permits	\$ 4,000	\$ 800	\$ 3,200	20.00%
12415	445217	Online Building Permit Revenue	\$ 100,000	\$ 109,260	\$ (9,260)	109.26%
12415	445218	Online Electrical Permit	\$ 80,000	\$ 70,590	\$ 9,410	88.24%
12415	445219	Online Plumbing Permit	\$ 22,000	\$ 12,558	\$ 9,442	57.08%
12415	445220	Online Gas Permit	\$ 8,000	\$ 4,901	\$ 3,099	61.26%
14225	445500	PW Street Opening Permits	\$ 65,000	\$ 32,115	\$ 32,885	49.41%
15105	437011	Health Department Revenue	\$ 50,000	\$ 19,704	\$ 30,297	39.41%
<b>TOTAL LICENSE &amp; PERMITS</b>			<b>\$ 1,371,550</b>	<b>\$ 874,450</b>	<b>\$ 497,100</b>	<b>63.76%</b>

<b>FINES &amp; FORFEITURES</b>			FY2025 Revenue from Recap	Collections as of 12/31/2024	Uncollected as of 12/31/2024	Percent Collected
15	468000	Court Fines	\$ 285	\$ —	\$ 285	—%
11475	477100	Parking Fines	\$ 184,133	\$ 165,206	\$ 18,927	89.72%
12115	477400	MV Violation Fines	\$ 9,866	\$ 6,148	\$ 3,719	62.31%
12115	477600	Police False Alarm Fines	\$ 5,040	\$ —	\$ 5,040	—%
12215	477300	Fire False Alarm Fines	\$ —	\$ —	\$ —	—%
<b>TOTAL FINES &amp; FORFEITURES</b>			<b>\$ 199,324</b>	<b>\$ 171,354</b>	<b>\$ 27,970</b>	<b>85.97%</b>

<b>INVESTMENT INCOME</b>			FY2025 Revenue from Recap	Collections as of 12/31/2024	Uncollected as of 12/31/2024	Percent Collected
15	482000	Interest on Investments	\$ 500,000	\$ 861,052	\$ (361,052)	172.21%
15	482003	Interest on Bond/BAN Proceeds	\$ 1,425,000	\$ 1,184,003	\$ 240,997	83.09%
15	482002	General Fund Change in Market Value	\$ —	\$ 21,551	\$ (21,551)	—%
<b>TOTAL INVESTMENT INCOME</b>			<b>\$ 1,925,000</b>	<b>\$ 2,066,605</b>	<b>\$ (141,605)</b>	<b>107.36%</b>

<b>MISCELLANEOUS NON-RECURRING REVENUE</b>			FY2025 Revenue from Recap	Collections as of 12/31/2024	Uncollected as of 12/31/2024	Percent Collected
11355	484300	Prior Year Misc Reimbursements	\$ —	\$ 10,753	\$ (10,753)	—%
15415	445001	Senior Parking Permits	\$ —	\$ 15	\$ (15)	—%
<b>TOTAL MISC NON-RECURRING REVENUE</b>			<b>\$ —</b>	<b>\$ 10,768</b>	<b>\$ (10,768)</b>	<b>—%</b>
<b>INTERFUND OPERATING TRANSFERS</b>			FY2025 Revenue from Recap	Collections as of 12/31/2024	Uncollected as of 12/31/2024	Percent Collected
19925	497000	Transfers - Receipts Res. for Approp.	\$ 30,000	\$ 30,000	\$ —	100.00%
19925	497100	Transfers - Special Revenue Funds	\$ 25,000	\$ 25,000	\$ —	100.00%
199515	497400	Belmont Light PILOT Payment	\$ 650,000	\$ —	\$ 650,000	—%
199525	497700	Sewer Indirect Charges	\$ 273,783	\$ 273,783	\$ —	100.00%
199535	497600	Water Indirect Charges	\$ 246,442	\$ 246,442	\$ —	100.00%
19965	497550	Transfers - Other Funds	\$ —	\$ —	\$ —	—%
<b>TOTAL INTERFUND OPERATING TRANSFERS</b>			<b>\$ 1,225,225</b>	<b>\$ 575,225</b>	<b>\$ 650,000</b>	<b>46.95%</b>
<b>GRAND TOTAL GENERAL FUND REVENUE</b>			<b>\$ 158,281,833</b>	<b>\$ 77,642,888</b>	<b>\$ 80,638,945</b>	<b>49.05%</b>

### FY2025 2nd Quarter Enterprise Funds Revenue Report

<b>WATER MUNICIPAL REVENUES</b>			FY2025 Estimates	Collections as of 12/31/2024	Uncollected	Percent Collected
6505	422000	WATER USER CHARGES	\$ 7,612,353	\$ 4,371,879	\$ 3,240,474	57.43%
		WATER NON-RATE REVENUE	\$ 100,000	\$ 5,967	\$ 94,033	5.97%
		WATER INVESTMENT INCOME	\$ 110,000	\$ 42,142	\$ 67,858	38.31%
		RETAINED EARNINGS	\$ 174,664	\$ 174,664	\$ —	100.00%
<b>TOTAL WATER</b>			<b>\$ 7,997,017</b>	<b>\$ 4,594,652</b>	<b>\$ 3,402,365</b>	<b>57.45%</b>

<b>SEWER MUNICIPAL REVENUES</b>			FY2025 Estimates	Collections as of 12/31/2024	Uncollected	Percent Collected
6605	421000	SEWER USER CHARGES	\$ 10,289,511	\$ 4,933,566	\$ 5,355,945	47.95%
		SEWER NON-RATE REVENUE	\$ 50,000	\$ 10,101	\$ 39,899	20.20%
		SEWER INVESTMENT INCOME	\$ 75,000	\$ 30,765	\$ 44,235	41.02%
		RETAINED EARNINGS	\$ 35,054	\$ 35,054	\$ —	100.00%
<b>TOTAL SEWER</b>			<b>\$ 10,449,565</b>	<b>\$ 5,009,485</b>	<b>\$ 5,440,080</b>	<b>47.94%</b>

<b>TOTAL ENTERPRISE FUNDS REVENUE</b>			<b>\$ 18,446,582</b>	<b>\$ 9,604,138</b>	<b>\$ 8,842,444</b>	<b>52.06%</b>
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## Program 1000 - General Government

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Board of Assessors</b>								
Personal Services	\$289,753	\$—	\$289,753	\$142,451	\$—	\$147,302	49.2%	49.2%
Expenses	\$172,500	\$—	\$172,500	\$42,101	\$—	\$130,399	24.4%	24.4%
<b>Human Resources</b>								
Personal Services	\$222,019	\$—	\$222,019	\$113,284	\$—	\$108,735	51.0%	51.0%
Expenses	\$80,450	\$—	\$80,450	\$23,477	\$—	\$56,973	29.2%	29.2%
Salary Reserve	\$571,980	\$—	\$571,980	\$—	\$—	\$571,980	—%	—%
<b>Information Technology</b>								
Personal Services	\$524,773	\$—	\$524,773	\$212,513	\$—	\$312,260	40.5%	40.5%
Expenses	\$880,600	\$—	\$880,600	\$630,871	\$58,490	\$191,239	78.3%	71.6%
Capital Outlay	\$213,000	\$—	\$213,000	\$114,143	\$68,263	\$30,593	85.6%	53.6%
<b>Town Accountant</b>								
Personal Services	\$354,795	\$—	\$354,795	\$169,845	\$—	\$184,950	47.9%	47.9%
Expenses	\$75,930	\$—	\$75,930	\$50,474	\$16,657	\$8,800	88.4%	66.5%
<b>Select Board</b>								
Personal Services	\$26,000	\$—	\$26,000	\$9,526	\$—	\$16,474	36.6%	36.6%
Expenses	\$84,490	\$—	\$84,490	\$32,956	\$—	\$51,534	39.0%	39.0%
<b>Town Administration</b>								
Personal Services	\$602,248	\$—	\$602,248	\$307,920	\$—	\$294,328	51.1%	51.1%
Expenses	\$25,550	\$—	\$25,550	\$13,303	\$—	\$12,247	52.1%	52.1%
Legal Expenses	\$387,500	\$—	\$387,500	\$66,144	\$263,931	\$57,425	85.2%	17.1%
VFW & American Legion	\$7,500	\$—	\$7,500	\$3,750	\$—	\$3,750	50.0%	50.0%
Rink Operations	\$50,000	\$—	\$50,000	\$—	\$—	\$50,000	—%	—%
<b>Town Clerk - Administration</b>								
Personal Services	\$228,042	\$—	\$228,042	\$111,754	\$—	\$116,288	49.0%	49.0%
Expenses	\$25,934	\$—	\$25,934	\$5,830	\$1,297	\$18,808	27.5%	22.5%
<b>Town Clerk - Elections</b>								
Personal Services	\$175,486	\$—	\$175,486	\$101,097	\$—	\$74,389	57.6%	57.6%
Expenses	\$88,114	\$—	\$88,114	\$37,540	\$29,851	\$20,722	76.5%	42.6%
<b>Town Clerk - Town Meeting</b>								
Personal Services	\$5,855	\$—	\$5,855	\$2,163	\$—	\$3,692	36.9%	36.9%
Expenses	\$31,037	\$—	\$31,037	\$7,222	\$—	\$23,815	23.3%	23.3%
<b>Treasurer/Collector - Administration</b>								
Personal Services	\$392,294	\$—	\$392,294	\$188,539	\$—	\$203,755	48.1%	48.1%
Expenses	\$94,400	\$—	\$94,400	\$32,199	\$20,987	\$41,215	56.3%	34.1%
<b>Treasurer/Collector - Parking Clerk</b>								
Personal Services	\$5,000	\$—	\$5,000	\$2,404	\$—	\$2,596	48.1%	48.1%
Expenses	\$93,500	\$—	\$93,500	\$44,025	\$22,251	\$27,225	70.9%	47.1%

Total General Govt. Personal Services	\$3,448,245	\$—	\$3,448,245	\$1,361,498	\$—	\$2,086,747	39.5%	39.5%
Total General Govt. Expenses	\$2,047,505	\$—	\$2,047,505	\$989,892	\$413,463	\$644,150	68.5%	48.3%
Total General Govt. Capital Outlay	\$213,000	\$—	\$213,000	\$114,143	\$68,263	\$30,593	85.6%	53.6%
<b>Grand Total General Govt.</b>	<b>\$5,708,750</b>	<b>\$—</b>	<b>\$5,708,750</b>	<b>\$2,465,533</b>	<b>\$481,726</b>	<b>\$2,761,491</b>	<b>51.6%</b>	<b>43.2%</b>

### Program 2000 - Retirement Expenses

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Contributory Retirement</b>								
Belmont Retirement System Assessment	\$9,873,396	\$—	\$9,873,396	\$9,849,629	\$—	\$23,767	99.8%	99.8%
<b>Grand Total Retirement Expenses</b>	<b>\$9,873,396</b>	<b>\$—</b>	<b>\$9,873,396</b>	<b>\$9,849,629</b>	<b>\$—</b>	<b>\$23,767</b>	<b>99.8%</b>	<b>99.8%</b>

### Program 2100 - Employee Benefits, Other Reserves

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Employee/Retiree Benefits</b>								
Retiree Health Insurance	\$3,532,576	\$—	\$3,532,576	\$1,685,888	\$—	\$1,846,688	47.7%	47.7%
Employee Health Insurance	\$10,841,911	\$—	\$10,841,911	\$4,842,296	\$—	\$5,999,615	44.7%	44.7%
Medicare Employer Contribution	\$1,149,396	\$—	\$1,149,396	\$418,743	\$—	\$730,653	36.4%	36.4%
Employee Life Insurance	\$19,425	\$—	\$19,425	\$6,810	\$—	\$12,615	35.1%	35.1%
Unemployment Insurance	\$90,000	\$—	\$90,000	\$30,923	\$7,909	\$51,168	43.1%	34.4%
Workers Compensation	\$432,629	\$—	\$432,629	\$452,367	\$—	\$(19,738)	104.6%	104.6%
<b>Total Benefits</b>	<b>\$16,065,937</b>	<b>\$—</b>	<b>\$16,065,937</b>	<b>\$7,437,028</b>	<b>\$7,909</b>	<b>\$8,621,000</b>	<b>46.3%</b>	<b>46.3%</b>
<b>Liability Insurance</b>	<b>\$826,725</b>	<b>\$—</b>	<b>\$826,725</b>	<b>\$749,935</b>	<b>\$—</b>	<b>\$76,790</b>	<b>90.7%</b>	<b>90.7%</b>
<b>Warrant Committee Reserve</b>	<b>\$500,000</b>	<b>\$—</b>	<b>\$500,000</b>	<b>\$—</b>	<b>\$—</b>	<b>\$500,000</b>	<b>—%</b>	<b>—%</b>
<b>Grand Total Benefits, Other Reserves</b>	<b>\$17,392,662</b>	<b>\$—</b>	<b>\$17,392,662</b>	<b>\$8,186,963</b>	<b>\$7,909</b>	<b>\$9,197,790</b>	<b>47.1%</b>	<b>47.1%</b>

## Program 2500 - Public Facilities

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Municipal Facilities</b>								
Expenses	\$722,250	\$—	\$722,250	\$243,069	\$289,709	\$189,472	73.8%	33.7%
Utilities	\$569,825	\$—	\$569,825	\$185,633	\$309,367	\$74,825	86.9%	32.6%
Capital Outlay	\$75,000	\$—	\$75,000	\$6,985	\$—	\$68,015	9.3%	9.3%
<b>Education Facilities</b>								
Personal Services	\$1,512,040	\$—	\$1,512,040	\$651,356	\$—	\$860,684	43.1%	43.1%
Expenses	\$2,499,869	\$—	\$2,499,869	\$951,027	\$379,092	\$1,169,750	53.2%	38.0%
Utilities	\$1,305,595	\$—	\$1,305,595	\$389,910	\$802,185	\$113,500	91.3%	29.9%
<b>Facilities Administration</b>								
Personal Services	\$889,222	\$—	\$889,222	\$417,025	\$—	\$472,197	46.9%	46.9%
<b>Total Facilities Personal Services</b>	<b>\$2,401,262</b>	<b>\$—</b>	<b>\$2,401,262</b>	<b>\$1,068,381</b>	<b>\$—</b>	<b>\$1,332,881</b>	<b>44.5%</b>	<b>44.5%</b>
<b>Total Public Facilities Expenses</b>	<b>\$3,222,119</b>	<b>\$—</b>	<b>\$3,222,119</b>	<b>\$1,194,097</b>	<b>\$668,801</b>	<b>\$1,359,221</b>	<b>57.8%</b>	<b>37.1%</b>
<b>Total Public Facilities Utilities</b>	<b>\$1,875,420</b>	<b>\$—</b>	<b>\$1,875,420</b>	<b>\$575,544</b>	<b>\$1,111,551</b>	<b>\$188,325</b>	<b>90.0%</b>	<b>30.7%</b>
<b>Total Public Facilities Capital Outlay</b>	<b>\$75,000</b>	<b>\$—</b>	<b>\$75,000</b>	<b>\$6,985</b>	<b>\$—</b>	<b>\$68,015</b>	<b>9.3%</b>	<b>9.3%</b>
<b>Grand Total Public Facilities</b>	<b>\$7,573,801</b>	<b>\$—</b>	<b>\$7,573,801</b>	<b>\$2,845,007</b>	<b>\$1,780,352</b>	<b>\$2,948,442</b>	<b>61.1%</b>	<b>37.6%</b>

### Sub-Program 3000 - Public Safety, BEMA

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Belmont Emergency Management Agency</b>								
Personal Services	\$16,200	\$—	\$16,200	\$4,308	\$—	\$11,892	26.6%	26.6%
Expenses	\$7,944	\$—	\$7,944	\$2,621	\$—	\$5,323	33.0%	33.0%
<b>TOTAL BEMA PERSONAL SERVICES</b>	<b>\$16,200</b>	<b>\$—</b>	<b>\$16,200</b>	<b>\$4,308</b>	<b>\$—</b>	<b>\$11,892</b>	<b>26.6%</b>	<b>26.6%</b>
<b>TOTAL BEMA EXPENSES</b>	<b>\$7,944</b>	<b>\$—</b>	<b>\$7,944</b>	<b>\$2,621</b>	<b>\$—</b>	<b>\$5,323</b>	<b>33.0%</b>	<b>33.0%</b>
<b>GRAND TOTAL BEMA</b>	<b>\$24,144</b>	<b>\$—</b>	<b>\$24,144</b>	<b>\$6,928</b>	<b>\$—</b>	<b>\$17,216</b>	<b>28.7%</b>	<b>28.7%</b>

### Sub-Program 3100 - Public Safety, Fire Department

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Fire Administration</b>								
Personal Services	\$639,769	\$—	\$639,769	\$360,201	\$—	\$279,568	56.3%	56.3%
Expenses	\$153,550	\$—	\$153,550	\$60,978	\$2,064	\$90,508	41.1%	39.7%
<b>Fire Suppression</b>								
Personal Services	\$5,237,783	\$—	\$5,237,783	\$2,585,209	\$—	\$2,652,574	49.4%	49.4%
Expenses	\$249,500	\$—	\$249,500	\$106,469	\$2,795	\$140,236	43.8%	42.7%
Capital Outlay	\$87,600	\$—	\$87,600	\$16,923	\$30,544	\$40,133	54.2%	19.3%
<b>Emergency Medical Services</b>								
Personal Services	\$31,500	\$—	\$31,500	\$7,919	\$—	\$23,581	25.1%	25.1%
Expenses	\$186,000	\$—	\$186,000	\$69,793	\$—	\$116,208	37.5%	37.5%
Capital Outlay	\$25,000	\$—	\$25,000	\$17,430	\$—	\$7,570	69.7%	69.7%
<b>TOTAL FIRE PERSONAL SERVICES</b>	<b>\$5,909,052</b>	<b>\$—</b>	<b>\$5,909,052</b>	<b>\$2,953,329</b>	<b>\$—</b>	<b>\$2,955,723</b>	<b>50.0%</b>	<b>50.0%</b>
<b>TOTAL FIRE EXPENSES</b>	<b>\$589,050</b>	<b>\$—</b>	<b>\$589,050</b>	<b>\$237,240</b>	<b>\$4,859</b>	<b>\$346,951</b>	<b>41.1%</b>	<b>40.3%</b>
<b>TOTAL FIRE Capital Outlay</b>	<b>\$112,600</b>	<b>\$—</b>	<b>\$112,600</b>	<b>\$34,353</b>	<b>\$30,544</b>	<b>\$47,703</b>	<b>57.6%</b>	<b>30.5%</b>
<b>GRAND TOTAL FIRE</b>	<b>\$6,610,702</b>	<b>\$—</b>	<b>\$6,610,702</b>	<b>\$3,224,922</b>	<b>\$35,403</b>	<b>\$3,350,377</b>	<b>49.3%</b>	<b>48.8%</b>

<b>Sub-Program 3200 - Public Safety, Police Department</b>								
	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Police Administration</b>								
Personal Services	\$388,630	\$—	\$388,630	\$231,573	\$—	\$157,057	59.6%	59.6%
Expenses	\$74,124	\$—	\$74,124	\$26,399	\$—	\$47,725	35.6%	35.6%
Capital Outlay	\$25,000	\$—	\$25,000	\$—	\$4,963	\$20,037	19.9%	—%
<b>Police Records</b>								
Personal Services	\$94,514	\$—	\$94,514	\$44,588	\$—	\$49,926	47.2%	47.2%
Expenses	\$8,606	\$—	\$8,606	\$—	\$—	\$8,606	—%	—%
<b>Police Patrol</b>								
Personal Services	\$3,949,785	\$—	\$3,949,785	\$1,976,895	\$—	\$1,972,890	50.1%	50.1%
Expenses	\$376,023	\$—	\$376,023	\$132,451	\$3,840	\$239,732	36.2%	35.2%
Capital Outlay	\$305,400	\$—	\$305,400	\$133,590	\$119,409	\$52,401	82.8%	43.7%
<b>Traffic Control</b>								
Personal Services	\$514,582	\$—	\$514,582	\$223,554	\$—	\$291,028	43.4%	43.4%
Expenses	\$21,731	\$—	\$21,731	\$6,874	\$2,684	\$12,173	44.0%	31.6%
<b>Detectives</b>								
Personal Services	\$705,041	\$—	\$705,041	\$270,070	\$—	\$434,971	38.3%	38.3%
Expenses	\$15,099	\$—	\$15,099	\$3,177	\$—	\$11,922	21.0%	21.0%
<b>Community Service</b>								
Personal Services	\$415,478	\$—	\$415,478	\$228,558	\$—	\$186,920	55.0%	55.0%
Expenses	\$17,268	\$—	\$17,268	\$997	\$—	\$16,271	5.8%	5.8%
<b>Dispatch</b>								
Personal Services	\$805,604	\$—	\$805,604	\$513,820	\$—	\$291,784	63.8%	63.8%
Expenses	\$131,264	\$—	\$131,264	\$66,120	\$—	\$65,144	50.4%	50.4%
Total Police Personal Services	\$6,873,634	\$—	\$6,873,634	\$3,489,057	\$—	\$3,384,577	50.8%	50.8%
Total Police Expenses	\$644,115	\$—	\$644,115	\$236,019	\$6,524	\$401,572	37.7%	36.6%
Total Police Capital Outlay	\$330,400	\$—	\$330,400	\$133,590	\$124,372	\$72,438	78.1%	40.4%
<b>Grand Total Police Dept.</b>	<b>\$7,848,149</b>	<b>\$—</b>	<b>\$7,848,149</b>	<b>\$3,858,667</b>	<b>\$130,896</b>	<b>\$3,858,586</b>	<b>50.8%</b>	<b>49.2%</b>
<b>Total Public Safety</b>								
Total Public Safety Personal Services	\$12,798,886	\$—	\$12,798,886	\$6,446,695	\$—	\$6,352,191	50.4%	50.4%
Total Public Safety Expenses	\$1,241,109	\$—	\$1,241,109	\$475,879	\$11,383	\$753,847	39.3%	38.3%
Total Public Safety Capital Outlay	\$443,000	\$—	\$443,000	\$167,944	\$154,915	\$120,141	72.9%	37.9%
<b>Grand Total Public Safety</b>	<b>\$14,482,995</b>	<b>\$—</b>	<b>\$14,482,995</b>	<b>\$7,090,517</b>	<b>\$166,298</b>	<b>\$7,226,179</b>	<b>50.1%</b>	<b>49.0%</b>

<b>Sub-Program 4100 - Belmont Public Schools</b>								
	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Belmont Public Schools</b>								
Personal Services	\$51,176,040	\$—	\$51,176,040	\$16,390,673	\$77,700	\$34,707,668	32.2%	32.0%
Expenses	\$15,709,664	\$—	\$15,709,664	\$8,108,180	\$9,703,205	\$(2,101,720)	113.4%	51.6%
Total Public Schools P. S.	\$51,176,040	\$—	\$51,176,040	\$16,390,673	\$77,700	\$34,707,668	32.2%	32.0%
Total Public Schools Expenses	\$15,709,664	\$—	\$15,709,664	\$8,108,180	\$9,703,205	\$(2,101,720)	113.4%	51.6%
<b>Grand Total Public Schools</b>	<b>\$66,885,704</b>	<b>\$—</b>	<b>\$66,885,704</b>	<b>\$24,498,853</b>	<b>\$9,780,904</b>	<b>\$32,605,947</b>	<b>51.3%</b>	<b>36.6%</b>

<b>Sub-Program 4200 - Vocational Education</b>								
	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Regional Vocational High Schools</b>								
Regional School Tuition/Expenses	\$234,580	\$—	\$234,580	\$103,394	\$118,565	\$12,621	94.6%	44.1%
<b>Grand Total Regional Schools</b>	<b>\$234,580</b>	<b>\$—</b>	<b>\$234,580</b>	<b>\$103,394</b>	<b>\$118,565</b>	<b>\$12,621</b>	<b>94.6%</b>	<b>44.1%</b>

<b>Sub-Program 5100 - Public Services, Planning &amp; Building</b>								
	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Planning</b>								
Personal Services	\$252,806	\$—	\$252,806	\$127,628	\$—	\$125,178	50.5%	50.5%
Expenses	\$34,405	\$—	\$34,405	\$3,560	\$—	\$30,845	10.3%	10.3%
<b>Building Inspection</b>								
Personal Services	\$411,689	\$—	\$411,689	\$210,913	\$—	\$200,776	51.2%	51.2%
Expenses	\$42,710	\$—	\$42,710	\$17,999	\$—	\$24,711	42.1%	42.1%
Total Plan. & Build. Personal Services	\$664,495	\$—	\$664,495	\$338,541	\$—	\$325,954	50.9%	50.9%
Total Plan. & Build. Expenses	\$77,115	\$—	\$77,115	\$21,559	\$—	\$55,556	28.0%	28.0%
<b>Grand Total Planning &amp; Building</b>	<b>\$741,610</b>	<b>\$—</b>	<b>\$741,610</b>	<b>\$360,100</b>	<b>\$—</b>	<b>\$381,510</b>	<b>48.6%</b>	<b>48.6%</b>

## Sub-Program 5200 - Public Services, Public Works

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Administration</b>								
Personal Services	\$345,499	\$—	\$345,499	\$159,993	\$—	\$185,506	46.3%	46.3%
Expenses	\$18,040	\$—	\$18,040	\$7,123	\$—	\$10,917	39.5%	39.5%
<b>Engineering</b>								
Personal Services	\$398,421	\$—	\$398,421	\$189,113	\$—	\$209,308	47.5%	47.5%
Expenses	\$29,800	\$—	\$29,800	\$192	\$—	\$29,608	0.6%	0.6%
<b>Street Maintenance</b>								
Personal Services	\$568,348	\$—	\$568,348	\$281,173	\$—	\$287,175	49.5%	49.5%
Expenses	\$235,225	\$—	\$235,225	\$29,345	\$—	\$205,880	12.5%	12.5%
<b>Snow &amp; Ice</b>								
Personal Services	\$134,630	\$—	\$134,630	\$34,975	\$—	\$99,655	26.0%	26.0%
Expenses	\$660,300	\$—	\$660,300	\$63,984	\$—	\$596,316	9.7%	9.7%
<b>Street Lighting</b>								
Expenses	\$155,000	\$—	\$155,000	\$41,571	\$—	\$113,429	26.8%	26.8%
<b>Central Fleet Maintenance</b>								
Personal Services	\$314,106	\$—	\$314,106	\$100,572	\$—	\$213,534	32.0%	32.0%
Expenses	\$245,075	\$—	\$245,075	\$73,024	\$6,580	\$165,471	32.5%	29.8%
Capital Outlay	\$47,385	\$—	\$47,385	\$23,122	\$—	\$24,263	48.8%	48.8%
<b>Parks Division</b>								
Personal Services	\$427,334	\$—	\$427,334	\$194,696	\$—	\$232,638	45.6%	45.6%
Expenses	\$181,164	\$—	\$181,164	\$79,999	\$15,180	\$85,985	52.5%	44.2%
Capital Outlay	\$14,290	\$—	\$14,290	\$—	\$—	\$14,290	—%	—%
<b>Cemetery</b>								
Personal Services	\$459,291	\$—	\$459,291	\$163,597	\$—	\$295,694	35.6%	35.6%
Expenses	\$105,635	\$—	\$105,635	\$33,063	\$—	\$72,572	31.3%	31.3%
Capital Outlay	\$18,205	\$—	\$18,205	\$1,124	\$—	\$17,081	6.2%	6.2%
<b>Forestry</b>								
Personal Services	\$40,880	\$—	\$40,880	\$18,287	\$—	\$22,593	44.7%	44.7%
Expenses	\$460,000	\$—	\$460,000	\$229,447	\$85,248	\$145,305	68.4%	49.9%
<b>Collection &amp; Disposal</b>								
Personal Services	\$20,848	\$—	\$20,848	\$7,996	\$—	\$12,852	38.4%	38.4%
Expenses	\$3,809,266	\$—	\$3,809,266	\$1,456,926	\$2,157,715	\$194,625	94.9%	38.2%
Total DPW Personal Services	\$2,709,357	\$—	\$2,709,357	\$1,150,403	\$—	\$1,558,954	42.5%	42.5%
Total Public Works Expenses	\$5,899,505	\$—	\$5,899,505	\$2,014,674	\$2,264,724	\$1,620,107	72.5%	34.1%
Total Public Works Capital Outlay	\$79,880	\$—	\$79,880	\$24,246	\$—	\$55,634	30.4%	30.4%
<b>Grand Total Public Works</b>	<b>\$8,688,742</b>	<b>\$—</b>	<b>\$8,688,742</b>	<b>\$3,189,323</b>	<b>\$2,264,724</b>	<b>\$3,234,696</b>	<b>62.8%</b>	<b>36.7%</b>

<b>Sub-Program 5300 - Public Services, Recreation</b>								
	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Administration</b>								
Personal Services	\$323,398	\$—	\$323,398	\$157,783	\$—	\$165,616	48.8%	48.8%
Expenses	\$—	\$—	\$—	\$—	\$—	\$—	—%	—%
<b>Programs</b>								
Personal Services	\$—	\$—	\$—	\$—	\$—	\$—	—%	—%
Expenses	\$—	\$—	\$—	\$—	\$—	\$—	—%	—%
Total Recreation Personal Services	\$323,398	\$—	\$323,398	\$157,783	\$—	\$165,616	48.8%	48.8%
Total Recreation Expenses	\$—	\$—	\$—	\$—	\$—	\$—	—%	—%
<b>Grand Total Recreation</b>	<b>\$323,398</b>	<b>\$—</b>	<b>\$323,398</b>	<b>\$157,783</b>	<b>\$—</b>	<b>\$165,616</b>	<b>48.8%</b>	<b>48.8%</b>
Total Public Services Personal Services	\$3,697,250	\$—	\$3,697,250	\$1,646,726	\$—	\$2,050,524	44.5%	44.5%
Total Public Services Expenses	\$5,976,620	\$—	\$5,976,620	\$2,036,233	\$2,264,724	\$1,675,664	72.0%	34.1%
Total Public Services Capital Outlay	\$79,880	\$—	\$79,880	\$24,246	\$—	\$55,634	30.4%	30.4%
<b>Grand Total Public Services</b>	<b>\$9,753,750</b>	<b>\$—</b>	<b>\$9,753,750</b>	<b>\$3,707,205</b>	<b>\$2,264,724</b>	<b>\$3,781,822</b>	<b>61.2%</b>	<b>38.0%</b>

<b>Sub-Program 6100 - Human Services, Library</b>								
	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Administration</b>								
Personal Services	\$298,658	\$—	\$298,658	\$149,641	\$—	\$149,017	50.1%	50.1%
Expenses	\$16,572	\$—	\$16,572	\$5,870	\$—	\$10,702	35.4%	35.4%
<b>Public Service</b>								
Personal Services	\$1,119,792	\$—	\$1,119,792	\$489,312	\$—	\$630,480	43.7%	43.7%
Expenses	\$342,566	\$—	\$342,566	\$192,783	\$60,576	\$89,207	74.0%	56.3%
<b>Technical Services</b>								
Personal Services	\$283,954	\$—	\$283,954	\$128,731	\$—	\$155,223	45.3%	45.3%
Expenses	\$127,320	\$—	\$127,320	\$70,495	\$—	\$56,825	55.4%	55.4%
Capital Outlay	\$26,500	\$—	\$26,500	\$1,005	\$—	\$25,496	3.8%	3.8%
<b>Plant Operations</b>								
Personal Services	\$30,540	\$—	\$30,540	\$8,401	\$—	\$22,139	27.5%	27.5%
Expenses	\$145,900	\$—	\$145,900	\$24,939	\$16,533	\$104,427	28.4%	17.1%
Total Library Personal Services	\$1,732,944	\$—	\$1,732,944	\$776,085	\$—	\$956,859	44.8%	44.8%
Total Library Expenses	\$632,358	\$—	\$632,358	\$294,087	\$77,109	\$261,162	58.7%	46.5%
Total Library Capital Outlay	\$26,500	\$—	\$26,500	\$1,005	\$—	\$25,496	3.8%	3.8%
<b>Grand Total Library</b>	<b>\$2,391,802</b>	<b>\$—</b>	<b>\$2,391,802</b>	<b>\$1,071,177</b>	<b>\$77,109</b>	<b>\$1,243,516</b>	<b>48.0%</b>	<b>44.8%</b>

### Sub-Program 6200 - Human Services, Council on Aging

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Administration</b>								
Personal Services	\$385,086	\$—	\$385,086	\$172,773	\$—	\$212,313	44.9%	44.9%
Expenses	\$37,000	\$—	\$37,000	\$15,478	\$—	\$21,522	41.8%	41.8%
<b>Total Council on Aging Personal Services</b>	<b>\$385,086</b>	<b>\$—</b>	<b>\$385,086</b>	<b>\$172,773</b>	<b>\$—</b>	<b>\$212,313</b>	<b>44.9%</b>	<b>44.9%</b>
<b>Total Council on Aging Expenses</b>	<b>\$37,000</b>	<b>\$—</b>	<b>\$37,000</b>	<b>\$15,478</b>	<b>\$—</b>	<b>\$21,522</b>	<b>41.8%</b>	<b>41.8%</b>
<b>Grand Total Council on Aging</b>	<b>\$422,086</b>	<b>\$—</b>	<b>\$422,086</b>	<b>\$188,251</b>	<b>\$—</b>	<b>\$233,835</b>	<b>44.6%</b>	<b>44.6%</b>

### Sub-Program 6300 - Human Services, Health Department

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Administration</b>								
Personal Services	\$363,335	\$—	\$363,335	\$169,679	\$—	\$193,656	46.7%	46.7%
Expenses	\$65,114	\$—	\$65,114	\$36,111	\$13,933	\$15,070	76.9%	55.5%
<b>Veterans Services</b>								
Personal Services	\$35,726	\$—	\$35,726	\$17,870	\$—	\$17,856	50.0%	50.0%
Expenses	\$75,500	\$—	\$75,500	\$10,068	\$—	\$65,432	13.3%	13.3%
<b>Animal Control Officer</b>								
Personal Services	\$69,211	\$—	\$69,211	\$34,578	\$—	\$34,633	50.0%	50.0%
Expenses	\$7,875	\$—	\$7,875	\$2,733	\$—	\$5,142	34.7%	34.7%
<b>Total Health Dept. Personal Services</b>	<b>\$468,272</b>	<b>\$—</b>	<b>\$468,272</b>	<b>\$222,126</b>	<b>\$—</b>	<b>\$246,146</b>	<b>47.4%</b>	<b>47.4%</b>
<b>Total Health Dept. Expenses</b>	<b>\$148,489</b>	<b>\$—</b>	<b>\$148,489</b>	<b>\$48,912</b>	<b>\$13,933</b>	<b>\$85,644</b>	<b>42.3%</b>	<b>32.9%</b>
<b>Grand Total Health Department</b>	<b>\$616,761</b>	<b>\$—</b>	<b>\$616,761</b>	<b>\$271,039</b>	<b>\$13,933</b>	<b>\$331,789</b>	<b>46.2%</b>	<b>43.9%</b>
<b>Total Human Services Personal Services</b>	<b>\$2,586,302</b>	<b>\$—</b>	<b>\$2,586,302</b>	<b>\$1,170,985</b>	<b>\$—</b>	<b>\$1,415,317</b>	<b>45.3%</b>	<b>45.3%</b>
<b>Total Human Services Expenses</b>	<b>\$817,847</b>	<b>\$—</b>	<b>\$817,847</b>	<b>\$358,477</b>	<b>\$91,042</b>	<b>\$368,327</b>	<b>55.0%</b>	<b>43.8%</b>
<b>Total Human Services Capital Outlay</b>	<b>\$26,500</b>	<b>\$—</b>	<b>\$26,500</b>	<b>\$1,005</b>	<b>\$—</b>	<b>\$25,496</b>	<b>3.8%</b>	<b>3.8%</b>
<b>Grand Total Human Services</b>	<b>\$3,430,649</b>	<b>\$—</b>	<b>\$3,430,649</b>	<b>\$1,530,467</b>	<b>\$91,042</b>	<b>\$1,809,140</b>	<b>47.3%</b>	<b>44.6%</b>

<b>Sub-Program 7000 - Debt Service</b>								
	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>General Fund Long Term</b>								
Principal	\$6,615,000	\$—	\$6,615,000	\$—	\$—	\$6,615,000	—%	—%
Interest	\$8,824,444	\$—	\$8,824,444	\$5,212,793	\$—	\$3,611,651	59.1%	59.1%
Temporary Borrowing	\$72,500	\$—	\$72,500	\$—	\$—	\$72,500	—%	—%
<b>Grand Total Debt</b>	<b>\$15,511,944</b>	<b>\$—</b>	<b>\$15,511,944</b>	<b>\$5,212,793</b>	<b>\$—</b>	<b>\$10,299,151</b>	<b>33.6%</b>	<b>33.6%</b>
<b>Grand Total Personal Services</b>	<b>\$76,107,985</b>	<b>\$—</b>	<b>\$76,107,985</b>	<b>\$28,084,957</b>	<b>\$77,700</b>	<b>\$47,945,329</b>	<b>37.0%</b>	<b>36.9%</b>
<b>Grand Total Fringe Benefits</b>	<b>\$25,939,333</b>	<b>\$—</b>	<b>\$25,939,333</b>	<b>\$17,286,657</b>	<b>\$7,909</b>	<b>\$8,644,767</b>	<b>66.7%</b>	<b>66.6%</b>
<b>Grand Total Expenses</b>	<b>\$46,088,113</b>	<b>\$—</b>	<b>\$46,088,113</b>	<b>\$19,228,879</b>	<b>\$13,271,183</b>	<b>\$13,588,052</b>	<b>70.5%</b>	<b>41.7%</b>
<b>Grand Total Utilities</b>	<b>\$1,875,420</b>	<b>\$—</b>	<b>\$1,875,420</b>	<b>\$575,544</b>	<b>\$1,111,551</b>	<b>\$188,325</b>	<b>90.0%</b>	<b>30.7%</b>
<b>Grand Total Capital Outlay</b>	<b>\$837,380</b>	<b>\$—</b>	<b>\$837,380</b>	<b>\$314,323</b>	<b>\$223,179</b>	<b>\$299,879</b>	<b>64.2%</b>	<b>37.5%</b>
<b>Grand Total General Fund</b>	<b>\$150,848,231</b>	<b>\$—</b>	<b>\$150,848,231</b>	<b>\$65,490,359</b>	<b>\$14,691,521</b>	<b>\$70,666,351</b>	<b>53.2%</b>	<b>43.4%</b>

## Enterprise Funds

Sub-Program 3600 - Water Enterprise								
	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Water Enterprise</b>								
Water Personal Services	\$1,705,386	\$—	\$1,705,386	\$769,164	\$—	\$936,222	45.1%	45.1%
Water Expenses	\$1,136,820	\$—	\$1,136,820	\$179,888	\$577,418	\$379,514	66.6%	15.8%
Water MWRA	\$3,266,674	\$—	\$3,266,674	\$1,629,911	\$1,629,911	\$6,852	99.8%	49.9%
Water Debt Service	\$784,538	\$—	\$784,538	\$438,619	\$—	\$345,919	55.9%	55.9%
Water Cash Capital	\$848,803	\$—	\$848,803	\$848,803	\$—	\$—	100.0%	100.0%
Water Indirect/OPEB	\$254,796	\$—	\$254,796	\$254,796	\$—	\$—	100.0%	100.0%
<b>Total Water Enterprise</b>	<b>\$7,997,017</b>	<b>\$—</b>	<b>\$7,997,017</b>	<b>\$4,121,181</b>	<b>\$2,207,329</b>	<b>\$1,668,507</b>	<b>79.1%</b>	<b>51.5%</b>

Sub-Program 3700 - Sewer Enterprise								
	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % Used (Exp. & Enc.)	(D/C) % Used (Exp. Only)
<b>Sewer Enterprise</b>								
Sewer Personal Services	\$1,436,959	\$—	\$1,436,959	\$694,285	\$—	\$742,674	48.3%	48.3%
Sewer Expenses	\$780,471	\$—	\$780,471	\$407,756	\$35,063	\$337,652	56.7%	52.2%
Sewer MWRA	\$5,735,537	\$—	\$5,735,537	\$2,846,255	\$2,889,283	\$—	100.0%	49.6%
Sewer Debt Service	\$902,901	\$—	\$902,901	\$615,855	\$—	\$287,046	68.2%	68.2%
Sewer Cash Capital	\$1,315,510	\$—	\$1,315,510	\$1,315,510	\$—	\$—	100.0%	100.0%
Sewer Indirect/OPEB	\$278,187	\$—	\$278,187	\$278,187	\$—	\$—	100.0%	100.0%
<b>Total Sewer Enterprise</b>	<b>\$10,449,565</b>	<b>\$—</b>	<b>\$10,449,565</b>	<b>\$6,157,848</b>	<b>\$2,924,345</b>	<b>\$1,367,372</b>	<b>86.9%</b>	<b>58.9%</b>

Total Enterprise Personal Services	\$3,142,345	\$—	\$3,142,345	\$1,463,448	\$—	\$1,678,897	46.6%	46.6%
Total Enterprise Expenses	\$1,917,291	\$—	\$1,917,291	\$587,645	\$612,480	\$717,166	62.6%	30.6%
Total MWRA Assessments	\$9,002,211	\$—	\$9,002,211	\$4,476,166	\$4,519,194	\$6,852	99.9%	49.7%
Total Enterprise Debt Service	\$1,687,439	\$—	\$1,687,439	\$1,054,474	\$—	\$632,965	62.5%	62.5%
Total Enterprise Cash Capital	\$2,164,313	\$—	\$2,164,313	\$2,164,313	\$—	\$—	100.0%	100.0%
Total Enterprise Indirect/OPEB	\$532,983	\$—	\$532,983	\$532,983	\$—	\$—	100.0%	100.0%
<b>Grand Total Enterprise Funds</b>	<b>\$18,446,582</b>	<b>\$—</b>	<b>\$18,446,582</b>	<b>\$10,279,028</b>	<b>\$5,131,674</b>	<b>\$3,035,880</b>	<b>83.5%</b>	<b>55.7%</b>