



~ MEMORANDUM ~

TO: Select Board

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

DATE: June 9, 2025

SUBJECT: FY2025, 3rd Quarter Budget Status Report

Summary

This report provides 3rd quarter FY2025 analysis of Budget to Year-to-Date revenues and expenditures as of March 31, 2025, for the Town's annual operating budget. For the purpose of analysis, it is assumed that as of the 3rd quarter, 75% of estimated revenues should have have been collected, and that departments will have similarly spent 75% of their appropriation.

In general, both expenditures and revenues are in line with management's expectations as of the end of the 3rd quarter of FY2025. A detailed breakdown of revenue collections can be found on pages 7-10, with expenditures on pages 11-21.

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) Estimates	(B) Collections	(A - B) Uncollected	B/A % Collected
General Fund	\$158,485,937	\$124,769,353	\$33,716,584	78.7%
Enterprise Funds	\$18,446,582	\$13,820,685	\$4,625,897	74.9%

Expenditures	(A) Revised Budget	(B) Expenditures	(C) Encumbered	(D) Available	(B+C)/A % Used (Exp. & Enc.)	(B/A) % Used (Exp. Only)
General Fund	\$150,848,231	\$103,778,315	\$8,335,645	\$38,734,271	74.3%	68.8%
Enterprise Funds	\$18,446,582	\$14,267,417	\$2,295,494	\$1,883,671	89.8%	77.3%
Grand Total	\$169,294,813	\$118,045,732	\$10,631,139	\$40,617,942	76.0%	69.7%

General Fund Revenue Collections

Revenue collections are largely in line with estimates. As of March 31, 2025, 78.7% or \$124,769,353 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 77.2% of budgeted levels.

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

	(A)	(B)	(A-B)	(B/A)
	FY2025 Revenue Estimates*	Collections	Uncollected	Percent Collected
Property Tax	\$ 132,313,914	\$ 102,129,517	\$ 30,184,397	77.2%
State Aid	\$ 15,102,145	\$ 11,373,186	\$ 3,728,959	75.3%
Local Receipts	\$ 9,640,549	\$ 9,837,321	\$ (196,772)	102.0%
<i>Motor Vehicle Excise</i>	\$ 3,650,000	\$ 3,263,798	\$ 386,202	89.4%
<i>Other Excise (Meals, Marijuana)</i>	\$ 345,000	\$ 336,016	\$ 8,984	97.4%
<i>Penalties and Interest</i>	\$ 330,000	\$ 217,565	\$ 112,435	65.9%
<i>Payment in Lieu of Taxes (PILOTS)</i>	\$ 48,000	\$ 59,244	\$ (11,244)	123.4%
<i>Rentals of Town Buildings</i>	\$ 5,500	\$ 22,024	\$ (16,524)	400.4%
<i>Departmental - School</i>	\$ 100,000	\$ 66,910	\$ 33,090	66.9%
<i>Departmental - Municipal</i>	\$ 1,666,175	\$ 1,185,238	\$ 480,937	71.1%
<i>Licenses & Permits</i>	\$ 1,371,550	\$ 1,523,095	\$ (151,545)	111.0%
<i>Fines and Forfeitures</i>	\$ 199,324	\$ 243,965	\$ (44,641)	122.4%
<i>Investment Income</i>	\$ 1,925,000	\$ 2,864,968	\$ (939,968)	148.8%
<i>Misc. Non-Recurring Revenue</i>	\$ —	\$ 54,498	\$ (54,498)	---
Interfund Operating Transfers	\$ 1,429,329	\$ 1,429,329	\$ —	100.0%
Total General Fund Revenue	\$ 158,485,937	\$ 124,769,353	\$ 33,716,584	78.7%

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

Explanation of Significant Variances

- Property Taxes - 77.2% of estimated property taxes for FY2025 have been collected, which is slightly higher than FY2024, which was at 76.3% at this time.
- Motor Vehicle Excise - The Treasurer issues one major bill in February for this category. The FY2025 bill was \$220,000 above FY2024, and the results are seen in a higher percentage collected at this point in the year. In addition, the bills continue to be issued earlier in February due to streamlined processes from the Treasurer’s new deputy collector vendor, which positively impacted collections.
- 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. As of March 31st, \$67,827 of the \$20,000 budget has been collected.
- 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 slightly higher levels from FY2024 Q3. We are anticipating reduced revenue in this area going forward as we incorporate state changes to the tax title process that took effect November 15th.

5. Departmental - School - This reflects state reimbursements for Medicaid-eligible services which are received quarterly based on services provided. This revenue stream could be in jeopardy as federal cuts to Medicaid are being considered.
6. Licenses & Permits - The primary revenue in this category is from building permits, which have generated 121.7% of the projected revenue for FY2025. The increase is primarily due to a \$337,500 payment in March from the 112 unit high rise building on McLean Zone 3.
7. Fines and Forfeitures - Parking tickets are the main driver behind this category which has exceeded the revenue budgeted for FY2025 by \$44,641. This is due to the parking fine increase from \$15 to \$25, effective on July 1, 2023. As a result of the Q2 analysis, staff added \$100,000 to FY2026 revenue projections in the final budget recommendation that was adopted by Town Meeting.
8. Investment Income - The Town continues to benefit from higher interest rates due to Federal Reserve fund rates, and from being able to earn interest on the bonds issued in September 2024 for the Rink and Library. The Treasurer reports that some banks have started reducing interest rates in response to recent Federal Reserve rate cuts, and she expects to see more adjustments. We will continue to monitor the earnings, and maximize returns where it is prudent to do so.
9. Misc. Non-Recurring Revenue - Is not budgeted due to the one-time nature of the revenue received.

General Fund Expenditures

As of March 31, 2025, 68.8% of the FY2025 General Fund budget of \$150,848,231 has been expended and 74.3% 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.	\$ 5,630,749	\$ 3,593,563	\$ 395,030	\$ 1,642,155	70.8%	63.8%
Pension	\$ 9,873,396	\$ 9,849,629	\$ —	\$ 23,767	99.8%	99.8%
Benefits/Reserves	\$ 17,365,004	\$ 11,852,415	\$ 7,909	\$ 5,504,680	68.3%	68.3%
Facilities Dept.	\$ 7,573,801	\$ 4,875,692	\$ 1,287,323	\$ 1,410,786	81.4%	64.4%
Public Safety	\$ 14,560,995	\$ 10,685,331	\$ 116,738	\$ 3,758,926	74.2%	73.4%
Public Schools	\$ 66,885,704	\$ 42,839,509	\$ 5,068,263	\$ 18,977,932	71.6%	64.0%
Regional Schools	\$ 262,238	\$ 225,387	\$ 36,850	\$ 0.84	100.0%	85.9%
Public Services	\$ 9,753,750	\$ 6,478,552	\$ 1,358,566	\$ 1,916,632	80.3%	66.4%
Human Services	\$ 3,430,650	\$ 2,252,551	\$ 64,967	\$ 1,113,132	67.6%	65.7%
Debt Service	\$ 15,511,944	\$ 11,125,685	\$ —	\$ 4,386,259	71.7%	71.7%
Total	\$ 150,848,231	\$ 103,778,315	\$ 8,335,645	\$ 38,734,271	74.3%	68.8%

Note - Does not reflect transfers to Stabilization Funds, nor Capital Project authorizations

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 summer, which will bring costs back in line with more reasonable levels. Staff are working to identify sources to offset the projected shortfall of \$125,000, which may need to come from budget areas other than General Government. Further details will be confirmed over the coming weeks.
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, as well as some remaining Fire expense budget items. 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. The Police Overtime budget has been depleted, and we are working with the Chief to identify alternative funding sources, which may need to come from budget areas other than Public Safety. Further details will be confirmed over the coming weeks. Future increases in the overtime budget may be 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. In early April, the Warrant Committee approved a transfer to offset a deficiency of \$27,658, and that is reflected in this Q3 report to show the results.
4. Public Services - This winter was more snowy than in recent years; however, the Public Works budget is projected to have sufficient funds to offset the Snow & Ice expenses.

Enterprise Fund Revenue Collections

As of March 31, 2025, 74.9% or \$13,820,685 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)
	FY2025 Estimates*	Collections	Uncollected	Percent Collected
Water				
User Charges	\$ 7,612,353	\$ 5,945,606	\$ 1,666,747	78.1%
Non-Rate Revenue	\$ 50,000	\$ 27,872	\$ 22,128	55.7%
Investment Income	\$ 110,000	\$ 63,533	\$ 46,467	57.8%
Retained Earnings	\$ 174,664	\$ 174,664	\$ —	100.0%
Total Water	\$ 7,947,017	\$ 6,211,676	\$ 1,735,341	78.2%
Sewer				
Charges for Services	\$ 10,289,511	\$ 7,496,045	\$ 2,793,466	72.9%
Non-Rate Revenue	\$ 100,000	\$ 42,023	\$ 57,977	42.0%
Investment Income	\$ 75,000	\$ 35,887	\$ 39,113	47.8%
Retained Earnings	\$ 35,054	\$ 35,054	\$ —	100.0%
Total Sewer	\$ 10,499,565	\$ 7,609,009	\$ 2,890,556	72.5%
Total Enterprise Fund Revenue	\$ 18,446,582	\$ 13,820,685	\$ 4,625,897	74.9%

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 March 31, 2025, 77.3% of the FY2025 Enterprise Fund budgets of \$18,446,582 has been expended and 89.8% has been expended or encumbered, leaving \$1,883,671 of the budget available. These are all largely in line with management expectations. It is noteworthy that the largest expense for both Funds are the MWRA Assessment, which is fully encumbered to start the year. In addition, transfers are made in July to reflect Cash Capital, Indirect and OPEB, which further add to the percent Expended. The Enterprise Budgets are broken down a bit further on page 21.

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

Summary of Operating Expenditures - Enterprise Funds

	(A) Revised Budget	(B) Expenditures	(C) Encumbered	(D) Available	(B+C)/A % Used (Exp. & Enc.)	(B/A) % Used (Exp. Only)
Water	\$ 7,997,017	\$ 5,749,096	\$ 1,093,735	\$ 1,154,185	85.6%	71.9%
Sewer	\$ 10,449,565	\$ 8,518,321	\$ 1,201,758	\$ 729,486	93.0%	81.5%
Total	\$ 18,446,582	\$ 14,267,417	\$ 2,295,494	\$ 1,883,671	89.8%	77.3%

Explanation of Significant Variances -

Payroll - Both Water and Sewer funded significant union contract increases in FY2025, which are reflected in expenditure levels. Water is trending slightly behind Sewer since they experienced more vacancies during the year, especially at the management level as staff were promoted following the retirements of long-time staff members in Public Works.

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 9 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	\$ 103,909	\$ 89,061	\$ 71,660	\$ 150,000
Art Gallery	Cultural Council	\$ 4,847	\$ —	\$ —	\$ 4,847	\$ 15,000
Rock Meadow Maintenance	Conservation Commission	\$ 19,626	\$ 10,295	\$ 4,261	\$ 25,660	\$ 15,000
Copying/Lost Books	Library Trustees	\$ 1,425	\$ 2,811	\$ 1,908	\$ 2,327	\$ 15,000
Stormwater Improvements	Engineering	\$ 15,200	\$ —	\$ —	\$ 15,200	\$ 100,000
MLK Day Breakfast	Human Rights Commission	\$ —	\$ —	\$ —	\$ —	\$ 5,000
Fields Maintenance	Recreation	\$ 50,491	\$ 62,969	\$ 69,804	\$ 43,655	\$ 60,000
Stormwater Consulting	Engineering	\$ 109	\$ —	\$ —	\$ 109	\$ 50,000
Recreation Programs	Recreation	\$ —	\$ 1,077,277	\$ 784,723	\$ 292,554	\$ 1,280,000

Explanation of Significant Variances -

1. Fields Maintenance - Recreation and Parks have exceeded their spending authorization for FY2025. Staff will work to realign spending against available DPW funds so the fund closes the year at their spending cap.
2. Recreation - This is the first year for the Recreation Programs Revolving Fund. As noted in Q2, 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. It is noteworthy that more than \$600,000 was received during Q3, which only \$150,000 was spent, which has generated a small balance, which we expect will carryforward to support FY2026 summer spending.

FY2025 3rd Quarter General Fund Revenue Report

PROPERTY TAX

PERSONAL PROPERTY TAX			FY2025 Revenue from Recap	Collections as of 3/31/2025	Uncollected as of 3/31/2025	Percent Collected
15	411025	FY25 Personal Prop Revenue	\$ 1,300,000	\$ 1,004,491	\$ 295,509	77.27%
		Prior Years Personal Property Tax		\$ 2,316	\$ (2,316)	—%
TOTAL PERSONAL PROPERTY			\$ 1,300,000	\$ 1,006,807	\$ 293,193	77.45%

REAL ESTATE TAXES

15	412025	FY25 Real Estate Revenue	\$ 131,013,914	\$ 100,205,315	\$ 30,808,599	76.48%
15	412024	FY24 Real Estate Revenue		\$ 592,520	\$ (592,520)	—%
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		\$ 256,796	\$ (256,796)	—%
TOTAL REAL ESTATE			\$ 131,013,914	\$ 101,122,710	\$ 29,891,204	77.18%
TOTAL PROPERTY TAX			\$ 132,313,914	\$ 102,129,517	\$ 30,184,397	77.19%

REVENUE FROM STATE-CHERRY SHEET

REVENUE FROM STATE-CHERRY SHEET			FY2025 Revenue from Recap	Collections as of 3/31/2025	Uncollected as of 3/31/2025	Percent Collected
15	462000	Chapter 70 School Aid	\$ 12,254,719	\$ 9,148,086	\$ 3,106,633	74.65%
15	462100	Regional Transportation Reimbursement	\$ —	\$ 57,424	\$ (57,424)	—%
15	462300	Charter School Tuition	\$ 28,500	\$ 15,119	\$ 13,381	53.05%
15	466200	Veterans Benefits	\$ 3,426	\$ 8,780	\$ (5,354)	256.27%
15	466400	General Municipal Aid	\$ 2,780,224	\$ 2,078,414	\$ 701,810	74.76%
15	461300	Abatements for Blind/Vet/Spouse	\$ —	\$ 29,364	\$ (29,364)	—%
15	461400	Exemption Reimbursement	\$ 35,276	\$ 35,999	\$ (723)	102.05%
TOTAL CHERRY SHEET			\$ 15,102,145	\$ 11,373,186	\$ 3,728,959	75.31%

MOTOR VEHICLE EXCISE TAX

MOTOR VEHICLE EXCISE TAX			FY2025 Revenue from Recap	Collections as of 3/31/2025	Uncollected as of 3/31/2025	Percent Collected
15	415025	FY25 Motor Vehicle Excise	\$ 3,650,000	\$ 2,727,325	\$ 922,675	74.72%
15	415024	FY24 Motor Vehicle Excise		\$ 497,593	\$ (497,593)	—%
15	415023	FY23 Motor Vehicle Excise		\$ 24,924	\$ (24,924)	—%
		Prior Years Motor Vehicle Excise		\$ 13,957	\$ (13,957)	—%
TOTAL MOTOR VEHICLE EXCISE			\$ 3,650,000	\$ 3,263,798	\$ 386,202	89.42%

OTHER EXCISE

OTHER EXCISE			FY2025 Revenue from Recap	Collections as of 3/31/2025	Uncollected as of 3/31/2025	Percent Collected
15	466700	Meals Tax Revenue thru State	\$ 325,000	\$ 268,189	\$ 56,811	82.52%
15	466701	Other Excise - Cannabis	\$ 20,000	\$ 67,827	\$ (47,827)	339.13%
TOTAL OTHER EXCISE			\$ 345,000	\$ 336,016	\$ 8,984	97.40%

PENALTIES & INTEREST

PENALTIES & INTEREST			FY2025 Revenue from Recap	Collections as of 3/31/2025	Uncollected as of 3/31/2025	Percent Collected
15	417100	Added Int and Cost - Personal Prop. Taxes	\$ 500	\$ 330	\$ 170	66.00%
15	417200	Added Int and Cost - Real Estate Taxes	\$ 120,000	\$ 114,048	\$ 5,952	95.04%
15	417300	Added Int and Cost - Tax Title	\$ 159,500	\$ 71,361	\$ 88,139	44.74%
15	417400	Added Int and Cost - Motor Vehicle Excise	\$ 50,000	\$ 31,826	\$ 18,174	63.65%
TOTAL PENALTIES AND INTERESTS			\$ 330,000	\$ 217,565	\$ 112,435	65.93%

PAYMENT IN LIEU OF TAXES (PILOTS)			FY2025 Revenue from Recap	Collections as of 3/31/2025	Uncollected as of 3/31/2025	Percent Collected
15	418000	Payment in Lieu of Taxes	\$ 48,000	\$ 59,244	\$ (11,244)	123.42%
TOTAL PAYMENT IN LIEU OF TAXES (PILOTS)			\$ 48,000	\$ 59,244	\$ (11,244)	123.42%

RENTALS			FY2025 Revenue from Recap	Collections as of 3/31/2025	Uncollected as of 3/31/2025	Percent Collected
11235	436000	Rentals - Select Board	\$ —	\$ 4,970	\$ (4,970)	—%
15415	436000	Rentals - Beech St. Center	\$ 5,500	\$ 17,054	\$ (11,554)	310.07%
16115	436000	Library Rentals Revenue	\$ —	\$ —	\$ —	—%
TOTAL RENTALS			\$ 5,500	\$ 22,024	\$ (16,524)	400.43%

DEPARTMENTAL - SCHOOLS			FY2025 Revenue from Recap	Collections as of 3/31/2025	Uncollected as of 3/31/2025	Percent Collected
13005	458100	Reimbursement-Medicaid	\$ 100,000	\$ 66,910	\$ 33,090	66.91%
13005	437019	Sch Homeless Transp Reimb Reve	\$ —	\$ —	\$ —	—%
TOTAL DEPARTMENTAL - SCHOOLS			\$ 100,000	\$ 66,910	\$ 33,090	66.91%

DEPARTMENTAL - MUNICIPAL			FY2025 Revenue from Recap	Collections as of 3/31/2025	Uncollected as of 3/31/2025	Percent Collected
11235	437001	Select Board Departmental Revenue	\$ 30,000	\$ 22,476	\$ 7,524	74.92%
11455	432101	Treasurer Fees	\$ 15,845	\$ 8,250	\$ 7,595	52.07%
11455	432104	Deputy Fees Clearing	\$ —	\$ 9,103	\$ (9,103)	—%
11455	437004	Treasurer Departmental Revenue	\$ —	\$ 3,470	\$ (3,470)	—%
11475	432102	RMV Parking Fees	\$ 5,000	\$ —	\$ 5,000	—%
11615	432401	Birth Certificate fee	\$ 6,000	\$ 3,980	\$ 2,020	66.33%
11615	432402	Death Certificate Fee	\$ 20,000	\$ 8,350	\$ 11,650	41.75%
11615	432403	Marriage Certificate Fee	\$ 5,000	\$ 2,590	\$ 2,410	51.80%
		Other Town Clerk Fees	\$ 8,100	\$ 4,582	\$ 3,518	56.56%
11765	432300	Board of Appeals Fees	\$ 6,550	\$ 1,850	\$ 4,700	28.24%
11925	437008	Buildings Departmental Revenue	\$ 5,000	\$ 9,482	\$ (4,482)	189.64%
12115	432201	Police Fees	\$ 1,000	\$ 910	\$ 90	91.00%
12115	432202	Alarm Fees Police	\$ 40,000	\$ 20,910	\$ 19,090	52.28%
12115	432203	Fire Master Box Fee	\$ 18,180	\$ 3,000	\$ 15,180	16.50%
12115	437006	Police Dept 10% Admin Fee Rev	\$ 40,000	\$ 44,243	\$ (4,243)	110.61%
12215	432900	Fire Fees	\$ 63,000	\$ 47,276	\$ 15,724	75.04%
12215	437101	Fire Amb Receipts thru Pro EMS	\$ 1,200,000	\$ 848,670	\$ 351,330	70.72%
14335	437300	Highway Recycle Receipt	\$ 45,000	\$ 28,517	\$ 16,483	63.37%
14335	437301	Trash Overflow Bags Revenue	\$ 35,000	\$ 34,800	\$ 200	99.43%
14915	437010	Cemetery Departmental Revenue	\$ 119,000	\$ 78,956	\$ 40,044	66.35%
15105	485002	Weight & Measure Revenue	\$ 3,500	\$ 3,695	\$ (195)	105.57%
16115	437013	Library Departmental Revenue	\$ —	\$ 130	\$ (130)	—%
TOTAL CHARGES FOR SERVICES			\$ 1,666,175	\$ 1,185,238	\$ 480,937	71.14%

LICENSE & PERMITS			FY2025 Revenue from Recap	Collections as of 3/31/2025	Uncollected as of 3/31/2025	Percent Collected
11225	441000	Licenses-Alcohol	\$ 62,000	\$ 62,226	\$ (226)	100.36%
11615	442001	Marriage License	\$ 4,000	\$ 3,900	\$ 100	97.50%
11615	442002	Business Licenses	\$ 3,500	\$ 2,950	\$ 550	84.29%
11615	442003	Fuel & Gas License	\$ 800	\$ 840	\$ (40)	105.00%
11615	442004	Cat License	\$ 5,500	\$ 3,447	\$ 2,053	62.67%
11615	442005	Dog License	\$ 15,000	\$ 8,525	\$ 6,475	56.83%
11615	442007	Dog & Cat License Online	\$ 11,000	\$ 12,287	\$ (1,287)	111.70%
11615	442008	Common Victualler & Other Licenses	\$ 5,000	\$ 4,556	\$ 444	91.12%
11615	442009	Vital Record Certificates	\$ 9,000	\$ 7,101	\$ 1,899	78.90%
12115	445100	Parking Permits	\$ 60,000	\$ 58,350	\$ 1,650	97.25%
12415	445201	Building Permits	\$ 775,000	\$ 1,006,491	\$ (231,491)	129.87%
12415	445202	Plumbing Permits	\$ 15,000	\$ 2,595	\$ 12,405	17.30%
12415	445203	Gas Permits	\$ 5,500	\$ 1,101	\$ 4,399	20.02%
12415	445204	Sign Permits	\$ 1,450	\$ 700	\$ 750	48.28%
12415	445205	Awning Permit	\$ 600	\$ 240	\$ 360	40.00%
12415	445206	Home Occupation Permit	\$ 2,200	\$ 1,645	\$ 555	74.77%
12415	445208	Certs of Insp. Permit	\$ 4,000	\$ 3,937	\$ 63	98.43%
12415	445210	Sewer Connection Permit	\$ 4,000	\$ 1,700	\$ 2,300	42.50%
12415	445211	Electrical Permits	\$ 50,000	\$ 11,050	\$ 38,950	22.10%
12415	445213	Fire Alarm Inspections	\$ 9,000	\$ —	\$ 9,000	—%
12415	445214	StormWater Permits	\$ 4,000	\$ 1,400	\$ 2,600	35.00%
12415	445217	Online Building Permit Revenue	\$ 100,000	\$ 145,043	\$ (45,043)	145.04%
12415	445218	Online Electrical Permit	\$ 80,000	\$ 93,155	\$ (13,155)	116.44%
12415	445219	Online Plumbing Permit	\$ 22,000	\$ 18,618	\$ 3,382	84.63%
12415	445220	Online Gas Permit	\$ 8,000	\$ 6,942	\$ 1,058	86.78%
14225	445500	PW Street Opening Permits	\$ 65,000	\$ 37,277	\$ 27,723	57.35%
15105	437011	Health Department Revenue	\$ 50,000	\$ 27,019	\$ 22,982	54.04%
TOTAL LICENSE & PERMITS			\$ 1,371,550	\$ 1,523,095	\$ (151,545)	111.05%

FINES & FORFEITURES			FY2025 Revenue from Recap	Collections as of 3/31/2025	Uncollected as of 3/31/2025	Percent Collected
15	468000	Court Fines	\$ 285	\$ —	\$ 285	—%
11475	477100	Parking Fines	\$ 184,133	\$ 234,556	\$ (50,423)	127.38%
12115	477400	MV Violation Fines	\$ 9,866	\$ 7,834	\$ 2,032	79.40%
12115	477600	Police False Alarm Fines	\$ 5,040	\$ 835	\$ 4,205	16.57%
12215	477300	Fire False Alarm Fines	\$ —	\$ 740	\$ (740)	—%
TOTAL FINES & FORFEITURES			\$ 199,324	\$ 243,965	\$ (44,641)	122.40%

INVESTMENT INCOME			FY2025 Revenue from Recap	Collections as of 3/31/2025	Uncollected as of 3/31/2025	Percent Collected
15	482000	Interest on Investments	\$ 500,000	\$ 1,145,595	\$ (645,595)	229.12%
15	482003	Interest on Bond/BAN Proceeds	\$ 1,425,000	\$ 1,697,895	\$ (272,895)	119.15%
15	482002	General Fund Change in Market Value	\$ —	\$ 21,479	\$ (21,479)	—%
TOTAL INVESTMENT INCOME			\$ 1,925,000	\$ 2,864,968	\$ (939,968)	148.83%

MISCELLANEOUS NON-RECURRING REVENUE			FY2025 Revenue from Recap	Collections as of 3/31/2025	Uncollected as of 3/31/2025	Percent Collected
11355	484300	Prior Year Misc Reimbursements	\$ —	\$ 52,913	\$ (52,913)	—%
15415	445001	Senior Parking Permits	\$ —	\$ 1,585	\$ (1,585)	—%
TOTAL MISC NON-RECURRING REVENUE			\$ —	\$ 54,498	\$ (54,498)	—%
INTERFUND OPERATING TRANSFERS			FY2025 Revenue from Recap	Collections as of 3/31/2025	Uncollected as of 3/31/2025	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	\$ —	100.00%
199525	497700	Sewer Indirect Charges	\$ 273,783	\$ 273,783	\$ —	100.00%
199535	497600	Water Indirect Charges	\$ 246,442	\$ 246,442	\$ —	100.00%
17533	494001	Bond/BAN Premium Revenue	\$ 204,104	\$ 204,104	\$ —	100.00%
TOTAL INTERFUND OPERATING TRANSFERS			\$ 1,429,329	\$ 1,429,329	\$ —	100.00%
GRAND TOTAL GENERAL FUND REVENUE			\$ 158,485,937	\$ 124,769,353	\$ 33,716,584	78.73%

FY2025 3rd Quarter Enterprise Funds Revenue Report

WATER MUNICIPAL REVENUES			FY2025 Estimates	Collections as of 3/31/2025	Uncollected	Percent Collected
6505	422000	WATER USER CHARGES	\$ 7,612,353	\$ 5,945,606	\$ 1,666,747	78.10%
		WATER NON-RATE REVENUE	\$ 50,000	\$ 27,872	\$ 22,128	55.74%
		WATER INVESTMENT INCOME	\$ 110,000	\$ 63,533	\$ 46,467	57.76%
		RETAINED EARNINGS	\$ 174,664	\$ 174,664	\$ —	100.00%
TOTAL WATER			\$ 7,947,017	\$ 6,211,676	\$ 1,735,341	78.16%

SEWER MUNICIPAL REVENUES			FY2025 Estimates	Collections as of 3/31/2025	Uncollected	Percent Collected
6605	421000	SEWER USER CHARGES	\$ 10,289,511	\$ 7,496,045	\$ 2,793,466	72.85%
		SEWER NON-RATE REVENUE	\$ 100,000	\$ 42,023	\$ 57,977	42.02%
		SEWER INVESTMENT INCOME	\$ 75,000	\$ 35,887	\$ 39,113	47.85%
		RETAINED EARNINGS	\$ 35,054	\$ 35,054	\$ —	100.00%
TOTAL SEWER			\$ 10,499,565	\$ 7,609,009	\$ 2,890,556	72.47%

TOTAL ENTERPRISE FUNDS REVENUE			\$ 18,446,582	\$ 13,820,685	\$ 4,625,897	74.92%
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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)
Board of Assessors								
Personal Services	\$289,753	\$—	\$289,753	\$214,647	\$—	\$75,107	74.1%	74.1%
Expenses	\$172,500	\$—	\$172,500	\$61,180	\$72,000	\$39,320	77.2%	35.5%
Human Resources								
Personal Services	\$222,019	\$—	\$222,019	\$170,297	\$—	\$51,722	76.7%	76.7%
Expenses	\$80,450	\$—	\$80,450	\$34,802	\$—	\$45,648	43.3%	43.3%
Salary Reserve	\$571,980	\$(78,001)	\$493,979	\$—	\$—	\$493,979	—%	—%
Information Technology								
Personal Services	\$524,773	\$—	\$524,773	\$353,576	\$—	\$171,197	67.4%	67.4%
Expenses	\$880,600	\$—	\$880,600	\$839,788	\$34,449	\$6,363	99.3%	95.4%
Capital Outlay	\$213,000	\$—	\$213,000	\$139,006	\$37,613	\$36,381	82.9%	65.3%
Town Accountant								
Personal Services	\$354,795	\$—	\$354,795	\$255,666	\$—	\$99,129	72.1%	72.1%
Expenses	\$75,930	\$—	\$75,930	\$61,392	\$7,878	\$6,660	91.2%	80.9%
Select Board								
Personal Services	\$26,000	\$—	\$26,000	\$14,165	\$—	\$11,835	54.5%	54.5%
Expenses	\$84,490	\$—	\$84,490	\$33,276	\$—	\$51,214	39.4%	39.4%
Town Administration								
Personal Services	\$602,248	\$—	\$602,248	\$473,588	\$—	\$128,660	78.6%	78.6%
Expenses	\$25,550	\$—	\$25,550	\$19,253	\$—	\$6,297	75.4%	75.4%
Legal Expenses	\$387,500	\$—	\$387,500	\$136,757	\$193,318	\$57,425	85.2%	35.3%
VFW & American Legion	\$7,500	\$—	\$7,500	\$3,750	\$—	\$3,750	50.0%	50.0%
Rink Operations	\$50,000	\$—	\$50,000	\$—	\$—	\$50,000	—%	—%
Town Clerk - Administration								
Personal Services	\$228,042	\$—	\$228,042	\$166,951	\$—	\$61,091	73.2%	73.2%
Expenses	\$25,934	\$—	\$25,934	\$10,711	\$7,350	\$7,873	69.6%	41.3%
Town Clerk - Elections								
Personal Services	\$175,486	\$—	\$175,486	\$127,567	\$—	\$47,919	72.7%	72.7%
Expenses	\$88,114	\$—	\$88,114	\$68,834	\$12,892	\$6,388	92.8%	78.1%
Town Clerk - Town Meeting								
Personal Services	\$5,855	\$—	\$5,855	\$2,839	\$—	\$3,016	48.5%	48.5%
Expenses	\$31,037	\$—	\$31,037	\$9,741	\$—	\$21,296	31.4%	31.4%
Treasurer/Collector - Administration								
Personal Services	\$392,294	\$—	\$392,294	\$286,285	\$—	\$106,009	73.0%	73.0%
Expenses	\$94,400	\$—	\$94,400	\$52,815	\$16,278	\$25,307	73.2%	55.9%
Treasurer/Collector - Parking Clerk								
Personal Services	\$5,000	\$—	\$5,000	\$3,654	\$—	\$1,346	73.1%	73.1%
Expenses	\$93,500	\$—	\$93,500	\$53,024	\$13,251	\$27,225	70.9%	56.7%

Total General Govt. Personal Services	\$3,448,245	\$(78,001)	\$3,370,244	\$2,069,235	\$—	\$1,301,009	61.4%	61.4%
Total General Govt. Expenses	\$2,047,505	\$—	\$2,047,505	\$1,385,323	\$357,417	\$304,765	85.1%	67.7%
Total General Govt. Capital Outlay	\$213,000	\$—	\$213,000	\$139,006	\$37,613	\$36,381	82.9%	65.3%
Grand Total General Govt.	\$5,708,750	\$(78,001)	\$5,630,749	\$3,593,563	\$395,030	\$1,642,155	70.8%	63.8%

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)
Contributory Retirement								
Belmont Retirement System Assessment	\$9,873,396	\$—	\$9,873,396	\$9,849,629	\$—	\$23,767	99.8%	99.8%
Grand Total Retirement Expenses	\$9,873,396	\$—	\$9,873,396	\$9,849,629	\$—	\$23,767	99.8%	99.8%

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)
Employee/Retiree Benefits								
Retiree Health Insurance	\$3,532,576	\$—	\$3,532,576	\$2,519,570	\$—	\$1,013,006	71.3%	71.3%
Employee Health Insurance	\$10,841,911	\$—	\$10,841,911	\$7,347,285	\$—	\$3,494,626	67.8%	67.8%
Medicare Employer Contribution	\$1,149,396	\$—	\$1,149,396	\$729,601	\$—	\$419,795	63.5%	63.5%
Employee Life Insurance	\$19,425	\$—	\$19,425	\$10,159	\$—	\$9,266	52.3%	52.3%
Unemployment Insurance	\$90,000	\$—	\$90,000	\$43,497	\$7,909	\$38,594	57.1%	48.3%
Workers Compensation	\$432,629	\$—	\$432,629	\$452,367	\$—	\$(19,738)	104.6%	104.6%
Total Benefits	\$16,065,937	\$—	\$16,065,937	\$11,102,480	\$7,909	\$4,955,548	69.2%	69.1%
Liability Insurance	\$826,725	\$—	\$826,725	\$749,935	\$—	\$76,790	90.7%	90.7%
Warrant Committee Reserve	\$500,000	\$(27,658)	\$472,342	\$—	\$—	\$472,342	—%	—%
Grand Total Benefits, Other Reserves	\$17,392,662	\$(27,658)	\$17,365,004	\$11,852,415	\$7,909	\$5,504,680	68.3%	68.3%

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)
Municipal Facilities								
Expenses	\$722,250	\$—	\$722,250	\$446,475	\$219,817	\$55,958	92.3%	61.8%
Utilities	\$569,825	\$—	\$569,825	\$348,063	\$166,247	\$55,515	90.3%	61.1%
Capital Outlay	\$75,000	\$—	\$75,000	\$7,189	\$8,048	\$59,763	20.3%	9.6%
Education Facilities								
Personal Services	\$1,512,040	\$—	\$1,512,040	\$1,013,000	\$—	\$499,040	67.0%	67.0%
Expenses	\$2,499,869	\$—	\$2,499,869	\$1,530,853	\$564,128	\$404,887	83.8%	61.2%
Utilities	\$1,305,595	\$—	\$1,305,595	\$873,013	\$329,082	\$103,500	92.1%	66.9%
Facilities Administration								
Personal Services	\$889,222	\$—	\$889,222	\$657,100	\$—	\$232,122	73.9%	73.9%
Total Facilities Personal Services	\$2,401,262	\$—	\$2,401,262	\$1,670,100	\$—	\$731,162	69.6%	69.6%
Total Public Facilities Expenses	\$3,222,119	\$—	\$3,222,119	\$1,977,328	\$783,946	\$460,845	85.7%	61.4%
Total Public Facilities Utilities	\$1,875,420	\$—	\$1,875,420	\$1,221,075	\$495,329	\$159,015	91.5%	65.1%
Total Public Facilities Capital Outlay	\$75,000	\$—	\$75,000	\$7,189	\$8,048	\$59,763	20.3%	9.6%
Grand Total Public Facilities	\$7,573,801	\$—	\$7,573,801	\$4,875,692	\$1,287,323	\$1,410,786	81.4%	64.4%

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)
Belmont Emergency Management Agency								
Personal Services	\$16,200	\$—	\$16,200	\$9,308	\$—	\$6,892	57.5%	57.5%
Expenses	\$7,944	\$—	\$7,944	\$3,677	\$—	\$4,267	46.3%	46.3%
TOTAL BEMA PERSONAL SERVICES	\$16,200	\$—	\$16,200	\$9,308	\$—	\$6,892	57.5%	57.5%
TOTAL BEMA EXPENSES	\$7,944	\$—	\$7,944	\$3,677	\$—	\$4,267	46.3%	46.3%
GRAND TOTAL BEMA	\$24,144	\$—	\$24,144	\$12,985	\$—	\$11,159	53.8%	53.8%

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)
Fire Administration								
Personal Services	\$639,769	\$(7,500)	\$632,269	\$546,803	\$—	\$85,466	86.5%	86.5%
Expenses	\$153,550	\$7,500	\$161,050	\$98,433	\$—	\$62,617	61.1%	61.1%
Fire Suppression								
Personal Services	\$5,237,783	\$—	\$5,237,783	\$3,870,488	\$—	\$1,367,295	73.9%	73.9%
Expenses	\$249,500	\$—	\$249,500	\$138,883	\$12,507	\$98,110	60.7%	55.7%
Capital Outlay	\$87,600	\$—	\$87,600	\$40,051	\$22,877	\$24,672	71.8%	45.7%
Emergency Medical Services								
Personal Services	\$31,500	\$—	\$31,500	\$12,428	\$—	\$19,072	39.5%	39.5%
Expenses	\$186,000	\$—	\$186,000	\$117,162	\$—	\$68,838	63.0%	63.0%
Capital Outlay	\$25,000	\$—	\$25,000	\$19,715	\$2,800	\$2,485	90.1%	78.9%
TOTAL FIRE PERSONAL SERVICES	\$5,909,052	\$(7,500)	\$5,901,552	\$4,429,719	\$—	\$1,471,833	75.1%	75.1%
TOTAL FIRE EXPENSES	\$589,050	\$7,500	\$596,550	\$354,479	\$12,507	\$229,564	61.5%	59.4%
TOTAL FIRE Capital Outlay	\$112,600	\$—	\$112,600	\$59,766	\$25,677	\$27,157	75.9%	53.1%
GRAND TOTAL FIRE	\$6,610,702	\$—	\$6,610,702	\$4,843,965	\$38,184	\$1,728,553	73.9%	73.3%

Sub-Program 3200 - Public Safety, Police 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)
Police Administration								
Personal Services	\$388,630	\$—	\$388,630	\$351,263	\$—	\$37,367	90.4%	90.4%
Expenses	\$74,124	\$—	\$74,124	\$33,200	\$—	\$40,924	44.8%	44.8%
Capital Outlay	\$25,000	\$—	\$25,000	\$4,963	\$2,657	\$17,380	30.5%	19.9%
Police Records								
Personal Services	\$94,514	\$—	\$94,514	\$68,396	\$—	\$26,118	72.4%	72.4%
Expenses	\$8,606	\$—	\$8,606	\$1,087	\$—	\$7,519	12.6%	12.6%
Police Patrol								
Personal Services	\$3,949,785	\$58,000	\$4,007,785	\$3,094,270	\$—	\$913,515	77.2%	77.2%
Expenses	\$376,023	\$—	\$376,023	\$189,317	\$6,338	\$180,368	52.0%	50.3%
Capital Outlay	\$305,400	\$—	\$305,400	\$232,730	\$69,559	\$3,111	99.0%	76.2%
Traffic Control								
Personal Services	\$514,582	\$4,000	\$518,582	\$321,674	\$—	\$196,908	62.0%	62.0%
Expenses	\$21,731	\$—	\$21,731	\$10,659	\$—	\$11,072	49.1%	49.1%
Detectives								
Personal Services	\$705,041	\$10,000	\$715,041	\$400,750	\$—	\$314,291	56.0%	56.0%
Expenses	\$15,099	\$—	\$15,099	\$6,850	\$—	\$8,249	45.4%	45.4%
Community Service								
Personal Services	\$415,478	\$6,000	\$421,478	\$340,134	\$—	\$81,344	80.7%	80.7%
Expenses	\$17,268	\$—	\$17,268	\$5,232	\$—	\$12,036	30.3%	30.3%
Dispatch								
Personal Services	\$805,604	\$—	\$805,604	\$688,416	\$—	\$117,188	85.5%	85.5%
Expenses	\$131,264	\$—	\$131,264	\$79,441	\$—	\$51,823	60.5%	60.5%
Total Police Personal Services	\$6,873,634	\$78,000	\$6,951,634	\$5,264,903	\$—	\$1,686,731	75.7%	75.7%
Total Police Expenses	\$644,115	\$—	\$644,115	\$325,785	\$6,338	\$311,992	51.6%	50.6%
Total Police Capital Outlay	\$330,400	\$—	\$330,400	\$237,693	\$72,216	\$20,491	93.8%	71.9%
Grand Total Police Dept.	\$7,848,149	\$78,000	\$7,926,149	\$5,828,381	\$78,554	\$2,019,214	74.5%	73.5%
Total Public Safety								
Total Public Safety Personal Services	\$12,798,886	\$70,500	\$12,869,386	\$9,703,930	\$—	\$3,165,456	75.4%	75.4%
Total Public Safety Expenses	\$1,241,109	\$7,500	\$1,248,609	\$683,942	\$18,845	\$545,822	56.3%	54.8%
Total Public Safety Capital Outlay	\$443,000	\$—	\$443,000	\$297,459	\$97,893	\$47,648	89.2%	67.1%
Grand Total Public Safety	\$14,482,995	\$78,000	\$14,560,995	\$10,685,331	\$116,738	\$3,758,926	74.2%	73.4%

Sub-Program 4100 - Belmont Public Schools								
	(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)
Belmont Public Schools								
Personal Services	\$51,176,040	\$—	\$51,176,040	\$30,189,187	\$60,977	\$20,925,876	59.1%	59.0%
Expenses	\$15,709,664	\$—	\$15,709,664	\$12,650,322	\$5,007,286	\$(1,947,944)	112.4%	80.5%
Total Public Schools P. S.	\$51,176,040	\$—	\$51,176,040	\$30,189,187	\$60,977	\$20,925,876	59.1%	59.0%
Total Public Schools Expenses	\$15,709,664	\$—	\$15,709,664	\$12,650,322	\$5,007,286	\$(1,947,944)	112.4%	80.5%
Grand Total Public Schools	\$66,885,704	\$—	\$66,885,704	\$42,839,509	\$5,068,263	\$18,977,932	71.6%	64.0%

Sub-Program 4200 - Vocational Education								
	(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)
Regional Vocational High Schools								
Regional School Tuition/Expenses	\$234,580	\$27,658	\$262,238	\$225,387	\$36,850	\$1	100.0%	85.9%
Grand Total Regional Schools	\$234,580	\$27,658	\$262,238	\$225,387	\$36,850	\$1	100.0%	85.9%

Sub-Program 5100 - Public Services, Planning & Building								
	(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)
Planning								
Personal Services	\$252,806	\$—	\$252,806	\$198,604	\$—	\$54,202	78.6%	78.6%
Expenses	\$34,405	\$—	\$34,405	\$6,819	\$—	\$27,586	19.8%	19.8%
Building Inspection								
Personal Services	\$411,689	\$—	\$411,689	\$316,532	\$—	\$95,157	76.9%	76.9%
Expenses	\$42,710	\$—	\$42,710	\$21,582	\$—	\$21,128	50.5%	50.5%
Total Plan. & Build. Personal Services	\$664,495	\$—	\$664,495	\$515,136	\$—	\$149,359	77.5%	77.5%
Total Plan. & Build. Expenses	\$77,115	\$—	\$77,115	\$28,402	\$—	\$48,713	36.8%	36.8%
Grand Total Planning & Building	\$741,610	\$—	\$741,610	\$543,537	\$—	\$198,073	73.3%	73.3%

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)
Administration								
Personal Services	\$345,499	\$—	\$345,499	\$256,479	\$—	\$89,020	74.2%	74.2%
Expenses	\$18,040	\$—	\$18,040	\$8,792	\$—	\$9,248	48.7%	48.7%
Engineering								
Personal Services	\$398,421	\$—	\$398,421	\$284,793	\$—	\$113,628	71.5%	71.5%
Expenses	\$29,800	\$—	\$29,800	\$10,259	\$—	\$19,541	34.4%	34.4%
Street Maintenance								
Personal Services	\$568,348	\$—	\$568,348	\$386,474	\$—	\$181,874	68.0%	68.0%
Expenses	\$235,225	\$—	\$235,225	\$46,222	\$—	\$189,003	19.6%	19.6%
Snow & Ice								
Personal Services	\$134,630	\$—	\$134,630	\$190,231	\$—	\$(55,601)	141.3%	141.3%
Expenses	\$660,300	\$—	\$660,300	\$696,829	\$—	\$(36,529)	105.5%	105.5%
Street Lighting								
Expenses	\$155,000	\$—	\$155,000	\$70,487	\$—	\$84,513	45.5%	45.5%
Central Fleet Maintenance								
Personal Services	\$314,106	\$—	\$314,106	\$145,723	\$—	\$168,383	46.4%	46.4%
Expenses	\$245,075	\$—	\$245,075	\$131,045	\$24,402	\$89,628	63.4%	53.5%
Capital Outlay	\$47,385	\$—	\$47,385	\$33,897	\$13,488	\$—	100.0%	71.5%
Parks Division								
Personal Services	\$427,334	\$—	\$427,334	\$260,282	\$—	\$167,052	60.9%	60.9%
Expenses	\$181,164	\$—	\$181,164	\$104,877	\$10,680	\$65,607	63.8%	57.9%
Capital Outlay	\$14,290	\$—	\$14,290	\$—	\$—	\$14,290	—%	—%
Cemetery								
Personal Services	\$459,291	\$—	\$459,291	\$252,564	\$—	\$206,727	55.0%	55.0%
Expenses	\$105,635	\$—	\$105,635	\$40,834	\$6,500	\$58,301	44.8%	38.7%
Capital Outlay	\$18,205	\$—	\$18,205	\$1,124	\$—	\$17,081	6.2%	6.2%
Forestry								
Personal Services	\$40,880	\$—	\$40,880	\$24,787	\$—	\$16,093	60.6%	60.6%
Expenses	\$460,000	\$—	\$460,000	\$370,470	\$31,354	\$58,176	87.4%	80.5%
Collection & Disposal								
Personal Services	\$20,848	\$—	\$20,848	\$7,996	\$—	\$12,852	38.4%	38.4%
Expenses	\$3,809,266	\$—	\$3,809,266	\$2,366,639	\$1,272,142	\$170,485	95.5%	62.1%
Total DPW Personal Services	\$2,709,357	\$—	\$2,709,357	\$1,809,329	\$—	\$900,028	66.8%	66.8%
Total Public Works Expenses	\$5,899,505	\$—	\$5,899,505	\$3,846,454	\$1,345,078	\$707,973	88.0%	65.2%
Total Public Works Capital Outlay	\$79,880	\$—	\$79,880	\$35,021	\$13,488	\$31,371	60.7%	43.8%
Grand Total Public Works	\$8,688,742	\$—	\$8,688,742	\$5,690,804	\$1,358,566	\$1,639,372	81.1%	65.5%

Sub-Program 5300 - Public Services, Recreation								
	(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)
Administration								
Personal Services	\$323,398	\$—	\$323,398	\$244,211	\$—	\$79,187	75.5%	75.5%
Expenses	\$—	\$—	\$—	\$—	\$—	\$—	—%	—%
Programs								
Personal Services	\$—	\$—	\$—	\$—	\$—	\$—	—%	—%
Expenses	\$—	\$—	\$—	\$—	\$—	\$—	—%	—%
Total Recreation Personal Services	\$323,398	\$—	\$323,398	\$244,211	\$—	\$79,187	75.5%	75.5%
Total Recreation Expenses	\$—	\$—	\$—	\$—	\$—	\$—	—%	—%
Grand Total Recreation	\$323,398	\$—	\$323,398	\$244,211	\$—	\$79,187	75.5%	75.5%
Total Public Services Personal Services	\$3,697,250	\$—	\$3,697,250	\$2,568,675	\$—	\$1,128,575	69.5%	69.5%
Total Public Services Expenses	\$5,976,620	\$—	\$5,976,620	\$3,874,856	\$1,345,078	\$756,686	87.3%	64.8%
Total Public Services Capital Outlay	\$79,880	\$—	\$79,880	\$35,021	\$13,488	\$31,371	60.7%	43.8%
Grand Total Public Services	\$9,753,750	\$—	\$9,753,750	\$6,478,552	\$1,358,566	\$1,916,632	80.3%	66.4%
Sub-Program 6100 - Human Services, Library								
	(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)
Administration								
Personal Services	\$298,658	\$1	\$298,659	\$226,947	\$—	\$71,712	76.0%	76.0%
Expenses	\$16,572	\$—	\$16,572	\$9,751	\$—	\$6,821	58.8%	58.8%
Public Service								
Personal Services	\$1,119,792	\$—	\$1,119,792	\$744,169	\$—	\$375,623	66.5%	66.5%
Expenses	\$342,566	\$—	\$342,566	\$248,899	\$46,341	\$47,326	86.2%	72.7%
Technical Services								
Personal Services	\$283,954	\$—	\$283,954	\$189,634	\$—	\$94,320	66.8%	66.8%
Expenses	\$127,320	\$—	\$127,320	\$76,397	\$—	\$50,923	60.0%	60.0%
Capital Outlay	\$26,500	\$—	\$26,500	\$1,400	\$—	\$25,101	5.3%	5.3%
Plant Operations								
Personal Services	\$30,540	\$—	\$30,540	\$12,890	\$—	\$17,650	42.2%	42.2%
Expenses	\$145,900	\$—	\$145,900	\$39,169	\$8,267	\$98,464	32.5%	26.8%
Total Library Personal Services	\$1,732,944	\$1	\$1,732,945	\$1,173,641	\$—	\$559,304	67.7%	67.7%
Total Library Expenses	\$632,358	\$—	\$632,358	\$374,215	\$54,608	\$203,535	67.8%	59.2%
Total Library Capital Outlay	\$26,500	\$—	\$26,500	\$1,400	\$—	\$25,101	5.3%	5.3%
Grand Total Library	\$2,391,802	\$1	\$2,391,803	\$1,549,255	\$54,608	\$787,940	67.1%	64.8%

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)
Administration								
Personal Services	\$385,086	\$—	\$385,086	\$268,316	\$—	\$116,770	69.7%	69.7%
Expenses	\$37,000	\$—	\$37,000	\$27,432	\$—	\$9,568	74.1%	74.1%
Total Council on Aging Personal Services	\$385,086	\$—	\$385,086	\$268,316	\$—	\$116,770	69.7%	69.7%
Total Council on Aging Expenses	\$37,000	\$—	\$37,000	\$27,432	\$—	\$9,568	74.1%	74.1%
Grand Total Council on Aging	\$422,086	\$—	\$422,086	\$295,748	\$—	\$126,338	70.1%	70.1%

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)
Administration								
Personal Services	\$363,335	\$—	\$363,335	\$265,905	\$—	\$97,430	73.2%	73.2%
Expenses	\$65,114	\$—	\$65,114	\$42,313	\$10,359	\$12,442	80.9%	65.0%
Veterans Services								
Personal Services	\$35,726	\$—	\$35,726	\$27,162	\$—	\$8,564	76.0%	76.0%
Expenses	\$75,500	\$—	\$75,500	\$13,528	\$—	\$61,972	17.9%	17.9%
Animal Control Officer								
Personal Services	\$69,211	\$—	\$69,211	\$53,030	\$—	\$16,181	76.6%	76.6%
Expenses	\$7,875	\$—	\$7,875	\$5,610	\$—	\$2,265	71.2%	71.2%
Total Health Dept. Personal Services	\$468,272	\$—	\$468,272	\$346,097	\$—	\$122,175	73.9%	73.9%
Total Health Dept. Expenses	\$148,489	\$—	\$148,489	\$61,451	\$10,359	\$76,679	48.4%	41.4%
Grand Total Health Department	\$616,761	\$—	\$616,761	\$407,548	\$10,359	\$198,854	67.8%	66.1%
Total Human Services Personal Services	\$2,586,302	\$1	\$2,586,303	\$1,788,053	\$—	\$798,250	69.1%	69.1%
Total Human Services Expenses	\$817,847	\$—	\$817,847	\$463,098	\$64,967	\$289,782	64.6%	56.6%
Total Human Services Capital Outlay	\$26,500	\$—	\$26,500	\$1,400	\$—	\$25,101	5.3%	5.3%
Grand Total Human Services	\$3,430,649	\$1	\$3,430,650	\$2,252,551	\$64,967	\$1,113,132	67.6%	65.7%

Sub-Program 7000 - Debt Service								
	(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)
General Fund Long Term								
Principal	\$6,615,000	\$—	\$6,615,000	\$3,870,000	\$—	\$2,745,000	58.5%	58.5%
Interest	\$8,824,444	\$—	\$8,824,444	\$7,239,235	\$—	\$1,585,209	82.0%	82.0%
Temporary Borrowing	\$72,500	\$—	\$72,500	\$16,450	\$—	\$56,050	22.7%	22.7%
Grand Total Debt	\$15,511,944	\$—	\$15,511,944	\$11,125,685	\$—	\$4,386,259	71.7%	71.7%
Grand Total Personal Services	\$76,107,985	\$(7,500)	\$76,100,485	\$47,989,180	\$60,977	\$28,050,328	63.1%	63.1%
Grand Total Fringe Benefits	\$25,939,333	\$—	\$25,939,333	\$20,952,109	\$7,909	\$4,979,315	80.8%	80.8%
Grand Total Expenses	\$46,088,113	\$7,500	\$46,095,613	\$33,135,876	\$7,614,389	\$5,345,349	88.4%	71.9%
Grand Total Utilities	\$1,875,420	\$—	\$1,875,420	\$1,221,075	\$495,329	\$159,015	91.5%	65.1%
Grand Total Capital Outlay	\$837,380	\$—	\$837,380	\$480,075	\$157,041	\$200,264	76.1%	57.3%
Grand Total General Fund	\$150,848,231	\$—	\$150,848,231	\$103,778,315	\$8,335,645	\$38,734,271	74.3%	68.8%

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)
Water Enterprise								
Water Personal Services	\$1,705,386	\$—	\$1,705,386	\$1,054,835	\$—	\$650,551	61.9%	61.9%
Water Expenses	\$1,136,820	\$—	\$1,136,820	\$410,173	\$441,771	\$284,876	74.9%	36.1%
Water MWRA	\$3,266,674	\$—	\$3,266,674	\$2,607,858	\$651,964	\$6,852	99.8%	79.8%
Water Debt Service	\$784,538	\$—	\$784,538	\$572,631	\$—	\$211,907	73.0%	73.0%
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%
Total Water Enterprise	\$7,997,017	\$—	\$7,997,017	\$5,749,096	\$1,093,735	\$1,154,185	85.6%	71.9%

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)
Sewer Enterprise								
Sewer Personal Services	\$1,436,959	\$—	\$1,436,959	\$994,026	\$—	\$442,933	69.2%	69.2%
Sewer Expenses	\$780,471	\$—	\$780,471	\$474,471	\$20,228	\$285,771	63.4%	60.8%
Sewer MWRA	\$5,735,537	\$—	\$5,735,537	\$4,554,007	\$1,181,530	\$—	100.0%	79.4%
Sewer Debt Service	\$902,901	\$—	\$902,901	\$902,119	\$—	\$782	99.9%	99.9%
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%
Total Sewer Enterprise	\$10,449,565	\$—	\$10,449,565	\$8,518,321	\$1,201,758	\$729,486	93.0%	81.5%

Total Enterprise Personal Services	\$3,142,345	\$—	\$3,142,345	\$2,048,861	\$—	\$1,093,484	65.2%	65.2%
Total Enterprise Expenses	\$1,917,291	\$—	\$1,917,291	\$884,645	\$461,999	\$570,647	70.2%	46.1%
Total MWRA Assessments	\$9,002,211	\$—	\$9,002,211	\$7,161,865	\$1,833,494	\$6,852	99.9%	79.6%
Total Enterprise Debt Service	\$1,687,439	\$—	\$1,687,439	\$1,474,751	\$—	\$212,688	87.4%	87.4%
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%
Grand Total Enterprise Funds	\$18,446,582	\$—	\$18,446,582	\$14,267,417	\$2,295,494	\$1,883,671	89.8%	77.3%