



~ MEMORANDUM ~

TO: Select Board

FROM: Patrice Garvin, Town Administrator  
Jennifer Hewitt, Assistant Town Administrator/Finance Director  
Matt Haskell, Budget Analyst

DATE: March 15, 2024

SUBJECT: FY2024, 2nd Quarter Budget Status Report

**Summary**

This report provides 2nd quarter FY2024 analysis of Budget to Year-to-Date revenues and expenditures as of December 31, 2023, 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 FY2024. A detailed breakdown of revenue collections can be found on pages 4-8, 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	\$145,044,679	\$70,751,903	\$74,292,776	48.8%

Expenditures	(A)	(B)	(C)	(D)	(B+C)/A	(B/A)
	Revised Budget	Expenditures	Encumbered	Available	% Used (Exp. &	% Used (Exp.
General Fund	\$146,534,672	\$58,063,316	\$15,169,300	\$73,302,056	50.0%	39.6%

**General Fund Revenue Collections**

Revenue collections are largely in line with estimates. As of December 31, 2023, 48.8% or \$70,751,903 of total estimated revenue for FY2024 (\$145,044,679) had been collected. The majority of revenue (82.3%) is received from Property Tax receipts, which are currently at 49.6% of budgeted levels. This is slightly higher than overall collections in prior years.

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

**Summary of Revenue Collections - General Fund**

	(A) FY2024 Revenue Estimates*	(B) Collections	(A-B) Uncollected	(B/A) Percent Collected
<b>Property Tax</b>	<b>\$ 119,377,734</b>	<b>\$ 59,218,248</b>	<b>\$ 60,159,486</b>	<b>49.6%</b>
<b>State Aid</b>	<b>\$ 14,583,235</b>	<b>\$ 6,084,136</b>	<b>\$ 8,499,099</b>	<b>41.7%</b>
<b>Local Receipts</b>	<b>\$ 10,008,462</b>	<b>\$ 4,374,272</b>	<b>\$ 5,634,190</b>	<b>43.7%</b>
<i>Motor Vehicle Excise</i>	<i>\$ 3,650,000</i>	<i>\$ 415,284</i>	<i>\$ 3,234,716</i>	<i>11.4%</i>
<i>Other Excise (Meals, Marijuana)</i>	<i>\$ 325,000</i>	<i>\$ 178,415</i>	<i>\$ 146,585</i>	<i>54.9%</i>
<i>Penalties and Interest</i>	<i>\$ 330,000</i>	<i>\$ 122,262</i>	<i>\$ 207,738</i>	<i>37.0%</i>
<i>Payment in Lieu of Taxes (PILOTS)</i>	<i>\$ 36,000</i>	<i>\$ 50,885</i>	<i>\$ (14,885)</i>	<i>141.3%</i>
<i>Rentals of Town Buildings</i>	<i>\$ 5,500</i>	<i>\$ 7,796</i>	<i>\$ (2,296)</i>	<i>141.7%</i>
<i>Departmental - School</i>	<i>\$ 100,000</i>	<i>\$ 42,137</i>	<i>\$ 57,863</i>	<i>42.1%</i>
<i>Departmental - Municipal</i>	<i>\$ 2,759,006</i>	<i>\$ 1,185,505</i>	<i>\$ 1,573,501</i>	<i>43.0%</i>
<i>Licenses &amp; Permits</i>	<i>\$ 1,353,632</i>	<i>\$ 839,700</i>	<i>\$ 513,933</i>	<i>62.0%</i>
<i>Fines and Forfeitures</i>	<i>\$ 199,324</i>	<i>\$ 103,693</i>	<i>\$ 95,631</i>	<i>52.0%</i>
<i>Investment Income</i>	<i>\$ 1,250,000</i>	<i>\$ 939,644</i>	<i>\$ 310,356</i>	<i>75.2%</i>
<i>Misc. Non-Recurring Revenue</i>	<i>\$ —</i>	<i>\$ 488,950</i>	<i>\$ (488,950)</i>	<i>---</i>
<b>Interfund Operating Transfers</b>	<b>\$ 1,075,248</b>	<b>\$ 1,075,248</b>	<b>\$ —</b>	<b>100.0%</b>
<b>Total General Fund Revenue</b>	<b>\$ 145,044,679</b>	<b>\$ 70,751,903</b>	<b>\$ 74,292,776</b>	<b>48.8%</b>

\*Does not include Free Cash appropriated to support the FY2024 Operating Budget. Reflects revenue projections adjusted at Fall STM 2023.

**Explanation of Significant Variances**

1. Property Taxes - 49.6% of estimated property taxes for FY2024 have been collected. This reflects a 4% higher collection rate than in FY2023 Q2 when 45.4% had been collected, and is the result of a slightly revised FY2024 bill issuance process where the estimated Q1 and Q2 bills anticipated the natural increases from the Proposition 2½ increments and changes to exempt debt service.
2. Motor Vehicle Excise - The Treasurer issues one major bill in February for this category. The total revenue received in FY2024 Q2 is about the same as in prior years.
3. Other Excise - A new funding stream in FY2024 is Marijuana excise taxes, for which \$3,500 was received in Q1, and \$6,500 in Q2. The remaining revenue is from meals excise local option tax collections.
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 FY2023 Q2.
5. Payment in Lieu of Taxes (PILOT) - The Q2 revenue reflects payments from Waverley Woods for FY2023 and the Belmont Housing Authority for FY2021, FY2022 and FY2023. A balance remains outstanding (\$14,520) from the City of Cambridge for FY2021-23 for the Payson Reservoir. Bills were not issued during those years due to staff turnover and disruptions from the pandemic. The Board of Assessors has requested the back payments, and plans to issue bills for FY2024 in April for the three entities that have PILOT agreements - BHA, Cambridge and Waverley Woods.
6. Departmental - School - This reflects state reimbursements for homeless student transportation as well as Medicaid-eligible services.

7. 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 November 15th BAN proceeds for the Rink and Library projects.
8. Misc. Non-Recurring Revenue - Is not budgeted due to the one-time nature of the revenue received. The bulk of this funding is due to a one-time payment from Belmont Light to reimburse the Town for employee benefits that had been paid in arrears and is now being paid monthly.

### **General Fund Expenditures**

As of December 31, 2023, 39.6% of the FY2024 General Fund budget of \$146,534,672 has been expended and 50.0% 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 FY2024.

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

#### **Summary of Operating Expenditures - General Fund**

	(A)	(B)	(C)	(D)	(B+C)/A	(B/A)
<b>Program</b>	<b>Revised Budget</b>	<b>Expenditures</b>	<b>Encumbered</b>	<b>Available</b>	<b>% Used (Exp. &amp; Enc.)</b>	<b>% Used (Exp. Only)</b>
General Govt.	\$ 5,219,752	\$ 2,096,308	\$ 372,260	\$ 2,751,184	47.3%	40.2%
Pension	\$ 10,041,821	\$ 5,160,333	\$ —	\$ 4,881,489	51.4%	51.4%
Benefits/Reserves	\$ 16,792,045	\$ 7,945,366	\$ —	\$ 8,846,679	47.3%	47.3%
Facilities Dept.	\$ 7,519,388	\$ 2,993,389	\$ 2,517,535	\$ 2,008,463	73.3%	39.8%
Public Safety	\$ 14,160,201	\$ 6,673,859	\$ 109,973	\$ 7,376,369	47.9%	47.1%
Public Schools	\$ 63,486,981	\$ 22,819,202	\$ 9,783,775	\$ 30,884,004	51.4%	35.9%
Regional Schools	\$ 746,956	\$ 98,210	\$ 89,550	\$ 559,196	25.1%	13.1%
Public Services	\$ 10,574,116	\$ 4,488,284	\$ 2,118,755	\$ 3,967,078	62.5%	42.4%
Human Services	\$ 3,351,359	\$ 1,505,237	\$ 177,452	\$ 1,668,670	50.2%	44.9%
Debt Service	\$ 14,642,053	\$ 4,283,127	\$ —	\$ 10,358,926	29.3%	29.3%
<b>Total</b>	<b>\$ 146,534,672</b>	<b>\$ 58,063,316</b>	<b>\$ 15,169,300</b>	<b>\$ 73,302,056</b>	<b>50.0%</b>	<b>39.6%</b>

### **Explanation of Significant Variances -**

1. Regional Schools - Due to declining enrollment, there will likely be a sizeable turnback in FY2024. The first tuition payments will be reflected in the Q2 report.
2. Debt Service - There are not a lot of principal and interest payments due in the first half of the year. More will follow in Q3 and Q4.

**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 FY2024 there are 8 active revolving funds, listed below.

Revolving Fund	Department	A	B		C	D	FY2024 Authorization
		Beginning Fund Balance	YTD Revenue		YTD Spending	Current Balance (A+B-C)	
Senior Programs	Council on Aging	\$ 48,751	\$ 39,648	\$	33,030	\$ 55,369	\$ 150,000
Art Gallery	Cultural Council	\$ 4,322	\$ 645	\$	270	\$ 4,697	\$ 15,000
Rock Meadow Maintenance	Conservation Commission	\$ 17,070	\$ (75)	\$	4,875	\$ 12,120	\$ 15,000
Copying/Lost Books	Library Trustees	\$ 7,012	\$ 3,926	\$	6,359	\$ 4,579	\$ 15,000
Stormwater Improvements	Engineering	\$ 15,200				\$ 15,200	\$ 100,000
MLK Day Breakfast	Human Rights Commission	\$ —				\$ —	\$ 5,000
Fields Maintenance	Recreation	\$ 28,687	\$ 29,763	\$	52,677	\$ 5,773	\$ 60,000
Stormwater Consulting	Engineering	\$ 109				\$ 109	\$ 50,000

## FY2024 2nd Quarter General Fund Revenue Report

### PROPERTY TAX

PERSONAL PROPERTY TAX			FY2024 Revenue from Recap	Collections as of 12/31/2023	Uncollected as of 12/31/2023	Percent Collected
15	411024	FY24 Personal Prop Revenue	\$ 1,155,550	\$ 575,534	\$ 580,016	49.81%
		Prior Years Personal Property Tax		\$ (4,924)	\$ 4,924	—%
TOTAL PERSONAL PROPERTY			\$ 1,155,550	\$ 570,610	\$ 584,940	49.38%

### REAL ESTATE TAXES

15	412024	FY24 Real Estate Revenue	\$ 118,222,184	\$ 58,147,704	\$ 60,074,479	49.19%
15	412023	FY23 Real Estate Revenue		\$ 291,522	\$ (291,522)	—%
15	412022	FY22 Real Estate Revenue		\$ 757	\$ (757)	—%
		Prior Years Real Estate Tax		\$ 34	\$ (34)	—%
15	412500	Deferred Real Estate Tax		\$ 96,036	\$ (96,036)	—%
15	414200	Tax Liens Redeemed		\$ 111,584	\$ (111,584)	—%
TOTAL REAL ESTATE			\$ 118,222,184	\$ 58,647,638	\$ 59,574,546	49.61%
TOTAL PROPERTY TAX			\$ 119,377,734	\$ 59,218,248	\$ 60,159,486	49.61%

### REVENUE FROM STATE-CHERRY SHEET

REVENUE FROM STATE-CHERRY SHEET			FY2024 Revenue from Recap	Collections as of 12/31/2023	Uncollected as of 12/31/2023	Percent Collected
15	462000	Chapter 70 School Aid	\$ 11,784,535	\$ 4,910,220	\$ 6,874,315	41.67%
15	462100	Regional Transportation Reimbursement	\$ —	\$ 4,640	\$ (4,640)	—%
15	462300	Charter School Tuition	\$ 66,416	\$ 38,156	\$ 28,260	57.45%
15	466200	Veterans Benefits	\$ 1,596	\$ 1,000	\$ 596	62.67%
15	466400	General Municipal Aid	\$ 2,699,247	\$ 1,124,685	\$ 1,574,562	41.67%
15	461300	Abatements for Blind/Vet/Spouse	\$ —	\$ 2,174	\$ (2,174)	—%
15	461400	Exemption Reimbursement	\$ 31,441	\$ 3,261	\$ 28,180	10.37%
TOTAL CHERRY SHEET			\$ 14,583,235	\$ 6,084,136	\$ 8,499,099	41.72%

### MOTOR VEHICLE EXCISE TAX

MOTOR VEHICLE EXCISE TAX			FY2024 Revenue from Recap	Collections as of 12/31/2023	Uncollected as of 12/31/2023	Percent Collected
15	415024	FY24 Motor Vehicle Excise	\$ 3,650,000	\$ —	\$ 3,650,000	—%
15	415023	FY23 Motor Vehicle Excise		\$ 391,119	\$ (391,119)	—%
15	415022	FY22 Motor Vehicle Excise		\$ 13,043	\$ (13,043)	—%
		Prior Years Motor Vehicle Excise		\$ 11,122	\$ (11,122)	—%
TOTAL MOTOR VEHICLE EXCISE			\$ 3,650,000	\$ 415,284	\$ 3,234,716	11.38%

### OTHER EXCISE

OTHER EXCISE			FY2024 Revenue from Recap	Collections as of 12/31/2023	Uncollected as of 12/31/2023	Percent Collected
15	466700	Meals Tax Revenue thru State	\$ 325,000	\$ 168,351	\$ 156,649	51.80%
15	466701	Other Excise - Cannabis	\$ —	\$ 10,064	\$ (10,064)	—%
TOTAL OTHER EXCISE			\$ 325,000	\$ 178,415	\$ 146,585	54.90%

### PENALTIES & INTEREST

PENALTIES & INTEREST			FY2024 Revenue from Recap	Collections as of 12/31/2023	Uncollected as of 12/31/2023	Percent Collected
15	417100	Added Int and Cost - Personal Prop. Taxes	\$ 500	\$ 150	\$ 350	30.00%
15	417200	Added Int and Cost - Real Estate Taxes	\$ 120,000	\$ 43,821	\$ 76,179	36.52%
15	417300	Added Int and Cost - Tax Title	\$ 159,500	\$ 59,312	\$ 100,188	37.19%
15	417400	Added Int and Cost - Motor Vehicle Excise	\$ 50,000	\$ 18,980	\$ 31,020	37.96%
TOTAL PENALTIES AND INTERESTS			\$ 330,000	\$ 122,262	\$ 207,738	37.05%

PAYMENT IN LIEU OF TAXES (PILOTS)			FY2024 Revenue from Recap	Collections as of 12/31/2023	Uncollected as of 12/31/2023	Percent Collected
15	418000	Payment in Lieu of Taxes	\$ 36,000	\$ 50,885	\$ (14,885)	141.35%
TOTAL PAYMENT IN LIEU OF TAXES (PILOTS)			\$ 36,000	\$ 50,885	\$ (14,885)	141.35%

  

RENTALS			FY2024 Revenue from Recap	Collections as of 12/31/2023	Uncollected as of 12/31/2023	Percent Collected
11235	436000	Rentals-Selectmen	\$ —	\$ 3,205	\$ (3,205)	—%
15415	436000	Rentals - Beech St. Center	\$ 5,500	\$ 4,391	\$ 1,109	79.84%
16115	436000	Library Rentals Revenue	\$ —	\$ 200	\$ (200)	—%
TOTAL RENTALS			\$ 5,500	\$ 7,796	\$ (2,296)	141.75%

  

DEPARTMENTAL - SCHOOLS			FY2024 Revenue from Recap	Collections as of 12/31/2023	Uncollected as of 12/31/2023	Percent Collected
13005	458100	Reimbursement-Medicaid	\$ 100,000	\$ 30,246	\$ 69,754	30.25%
13005	437019	Sch Homeless Transp Reimb Reve	\$ —	\$ 11,891	\$ (11,891)	—%
TOTAL DEPARTMENTAL - SCHOOLS			\$ 100,000	\$ 42,137	\$ 57,863	42.14%

  

DEPARTMENTAL - MUNICIPAL			FY2024 Revenue from Recap	Collections as of 12/31/2023	Uncollected as of 12/31/2023	Percent Collected
11235	437001	Select Board Departmental Revenue	\$ 30,000	\$ 14,313	\$ 15,687	47.71%
11455	432101	Treasurer Fees	\$ 15,845	\$ 3,675	\$ 12,170	23.19%
11455	432104	Deputy Fees Clearing	\$ —	\$ (5)	\$ 5	—%
11455	437004	Treasurer Departmental Revenue	\$ —	\$ 123	\$ (123)	—%
11475	432102	RMV Parking Fees	\$ 5,000	\$ —	\$ 5,000	—%
11615	432401	Birth Certificate fee	\$ 6,000	\$ 1,900	\$ 4,100	31.67%
11615	432402	Death Certificate Fee	\$ 20,000	\$ 7,610	\$ 12,390	38.05%
11615	432403	Marriage Certificate Fee	\$ 5,000	\$ 1,220	\$ 3,780	24.40%
		Other Town Clerk Fees	\$ 8,100	\$ 3,527	\$ 4,573	43.55%
11765	432300	Board of Appeals Fees	\$ 6,550	\$ 1,950	\$ 4,600	29.77%
11925	437008	Buildings Departmental Revenue	\$ 5,000	\$ 4,201	\$ 799	84.02%
12115	432201	Police Fees	\$ 1,000	\$ 490	\$ 510	49.00%
12115	432202	Alarm Fees Police	\$ 21,210	\$ 17,825	\$ 3,385	84.04%
12115	432203	Fire Master Box Fee	\$ 18,180	\$ 8,000	\$ 10,180	44.00%
12115	437006	Police Dept 10% Admin Fee Rev	\$ 41,593	\$ 23,160	\$ 18,433	55.68%
12215	432900	Fire Fees	\$ 63,185	\$ 25,966	\$ 37,219	41.10%
12215	437101	Fire Amb Receipts thru Pro EMS	\$ 1,150,000	\$ 563,331	\$ 586,669	48.99%
14335	437300	Highway Recycle Receipt	\$ 45,000	\$ 23,400	\$ 21,600	52.00%
14335	437301	Trash Overflow Bags Revenue	\$ 35,000	\$ 11,400	\$ 23,600	32.57%
14915	437010	Cemetery Departmental Revenue	\$ 119,843	\$ 47,594	\$ 72,249	39.71%
15105	485002	Weight & Measure Revenue	\$ 3,500	\$ 3,990	\$ (490)	114.00%
16115	437013	Library Departmental Revenue	\$ —	\$ 534	\$ (534)	—%
16325	438002	Summer Prog Revenue	\$ 309,000	\$ 32,416	\$ 276,584	10.49%
16325	438003	Pool Revenue	\$ 400,000	\$ 94,301	\$ 305,699	23.58%
16325	438004	SPORT Revenue	\$ 25,000	\$ 7,910	\$ 17,090	31.64%
16325	438010	School Program Revenue	\$ 425,000	\$ 269,469	\$ 155,532	63.40%
TOTAL CHARGES FOR SERVICES			\$ 2,759,006	\$ 1,168,300	\$ 1,590,706	42.34%

LICENSE & PERMITS			FY2024 Revenue from Recap	Collections as of 12/31/2023	Uncollected as of 12/31/2023	Percent Collected
11225	441000	Licenses-Alcohol	\$ 61,118	\$ 56,876	\$ 4,242	93.06%
11615	442001	Marriage License	\$ 3,947	\$ 2,760	\$ 1,187	69.93%
11615	442002	Business Licenses	\$ 3,478	\$ 1,600	\$ 1,878	46.00%
11615	442003	Fuel & Gas License	\$ 837	\$ —	\$ 837	—%
11615	442004	Cat License	\$ 5,865	\$ 256	\$ 5,609	4.36%
11615	442005	Dog License	\$ 15,263	\$ 933	\$ 14,330	6.11%
11615	442007	Dog & Cat License Online	\$ 10,980	\$ 24	\$ 10,956	0.22%
11615	442008	Common Victualler & Other Licenses	\$ 4,988	\$ 3,060	\$ 1,928	61.35%
11615	442009	Vital Record Certificates	\$ 8,193	\$ 3,620	\$ 4,573	44.18%
12115	445100	Parking Permits	\$ 53,705	\$ 32,203	\$ 21,503	59.96%
12415	445201	Building Permits	\$ 774,904	\$ 485,894	\$ 289,010	62.70%
12415	445202	Plumbing Permits	\$ 14,775	\$ 4,132	\$ 10,643	27.97%
12415	445203	Gas Permits	\$ 5,431	\$ 1,514	\$ 3,917	27.88%
12415	445204	Sign Permits	\$ 1,450	\$ 200	\$ 1,250	13.79%
12415	445205	Awning Permit	\$ 570	\$ 360	\$ 210	63.16%
12415	445206	Home Occupation Permit	\$ 2,357	\$ 1,140	\$ 1,217	48.37%
12415	445207	Certs of Occupancy	\$ —	\$ 122	\$ (122)	—%
12415	445208	Certs of Insp. Permit	\$ 3,668	\$ 2,071	\$ 1,597	56.46%
12415	445210	Sewer Connection Permit	\$ 3,267	\$ 1,300	\$ 1,967	39.79%
12415	445211	Electrical Permits	\$ 70,710	\$ 40,877	\$ 29,833	57.81%
12415	445213	Fire Alarm Inspections	\$ 9,723	\$ 3,090	\$ 6,633	31.78%
12415	445214	StormWater Permits	\$ 2,533	\$ 2,400	\$ 133	94.75%
12415	445217	Online Building Permit Revenue	\$ 99,876	\$ 65,590	\$ 34,286	65.67%
12415	445218	Online Electrical Permit	\$ 65,260	\$ 43,105	\$ 22,155	66.05%
12415	445219	Online Plumbing Permit	\$ 17,986	\$ 10,007	\$ 7,979	55.64%
12415	445220	Online Gas Permit	\$ 6,975	\$ 3,774	\$ 3,201	54.11%
14225	445500	PW Street Opening Permits	\$ 60,000	\$ 55,732	\$ 4,268	92.89%
15105	437011	Health Department Revenue	\$ 45,773	\$ 17,060	\$ 28,713	37.27%
TOTAL LICENSE & PERMITS			\$ 1,353,632	\$ 839,700	\$ 513,933	62.03%

FINES & FORFEITURES			FY2024 Revenue from Recap	Collections as of 12/31/2023	Uncollected as of 12/31/2023	Percent Collected
15	468000	Court Fines	\$ 285	\$ —	\$ 285	—%
11475	477100	Parking Fines	\$ 184,133	\$ 96,800	\$ 87,333	52.57%
12115	477400	MV Violation Fines	\$ 9,866	\$ 4,198	\$ 5,668	42.55%
12115	477600	Police False Alarm Fines	\$ 5,040	\$ 2,070	\$ 2,970	41.07%
12215	477300	Fire False Alarm Fines	\$ —	\$ 625	\$ (625)	—%
TOTAL FINES & FORFEITURES			\$ 199,324	\$ 103,693	\$ 95,631	52.02%

INVESTMENT INCOME			FY2024 Revenue from Recap	Collections as of 12/31/2023	Uncollected as of 12/31/2023	Percent Collected
15	482000	Interest on Investments	\$ 1,250,000	\$ 950,169	\$ 299,831	76.01%
15	482002	General Fund Change in Market Value	\$ —	\$ (10,525)	\$ 10,525	—%
TOTAL INVESTMENT INCOME			\$ 1,250,000	\$ 939,644	\$ 310,356	75.17%

<b>MISCELLANEOUS NON-RECURRING REVENUE</b>			FY2024 Revenue from Recap	Collections as of 12/31/2023	Uncollected as of 12/31/2023	Percent Collected
15	437014	Other Misc Departmental Revenue	\$ —	\$ (10,943)	\$ 10,943	—%
11355	484300	Prior Year Misc Reimbursements	\$ —	\$ 499,678	\$ (499,678)	—%
11805	437014	Planning & Bldg Misc Dept Revenue	\$ —	\$ 50	\$ (50)	—%
15415	445001	Senior Parking Permits	\$ —	\$ 165	\$ (165)	—%
TOTAL MISC NON-RECURRING REVENUE			\$ —	\$ 488,950	\$ (488,950)	—%

  

<b>INTERFUND OPERATING TRANSFERS</b>			FY2024 Revenue from Recap	Collections as of 12/31/2023	Uncollected as of 12/31/2023	Percent Collected
19925	497100	Transfers from Special Revenue Funds	\$ 25,000	\$ 25,000	\$ —	100.00%
199515	497400	Belmont Light PILOT Payment	\$ 450,000	\$ 450,000	\$ —	100.00%
199525	497700	Sewer Indirect Charges	\$ 248,321	\$ 248,321	\$ —	100.00%
199535	497600	Water Indirect Charges	\$ 244,166	\$ 244,166	\$ —	100.00%
19965	497500	Transfers from Special Purpose Trust Funds	\$ 107,761	\$ 107,761	\$ —	100.00%
TOTAL INTERFUND OPERATING TRANSFERS			\$ 1,075,248	\$ 1,075,248	\$ —	100.00%

  

<b>GRAND TOTAL GENERAL FUND REVENUE</b>			<b>\$ 145,044,679</b>	<b>\$ 70,734,698</b>	<b>\$ 74,309,981</b>	<b>48.77%</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><u>Board of Assessors</u></b>								
Personal Services	\$277,521	\$—	\$277,521	\$137,642	\$—	\$139,879	49.6%	49.6%
Expenses	\$147,500	\$—	\$147,500	\$15,846	\$8,060	\$123,594	16.2%	10.7%
<b><u>Human Resources</u></b>								
Personal Services	\$213,664	\$—	\$213,664	\$105,429	\$—	\$108,235	49.3%	49.3%
Expenses	\$80,450	\$—	\$80,450	\$20,940	\$20,875	\$38,635	52.0%	26.0%
Salary Reserve	\$360,949	\$—	\$360,949	\$—	\$—	\$360,949	—%	—%
<b><u>Information Technology</u></b>								
Personal Services	\$433,569	\$—	\$433,569	\$213,020	\$—	\$220,549	49.1%	49.1%
Expenses	\$820,375	\$—	\$820,375	\$511,817	\$137,116	\$171,442	79.1%	62.4%
Capital Outlay	\$160,000	\$—	\$160,000	\$50,685	\$51,360	\$57,956	63.8%	31.7%
<b><u>Town Accountant</u></b>								
Personal Services	\$358,431	\$—	\$358,431	\$167,281	\$—	\$191,150	46.7%	46.7%
Expenses	\$84,600	\$—	\$84,600	\$21,316	\$37,000	\$26,284	68.9%	25.2%
<b><u>Select Board</u></b>								
Personal Services	\$26,000	\$—	\$26,000	\$9,045	\$—	\$16,955	34.8%	34.8%
Expenses	\$82,490	\$—	\$82,490	\$33,910	\$11,500	\$37,080	55.0%	41.1%
<b><u>Town Administration</u></b>								
Personal Services	\$596,057	\$—	\$596,057	\$296,515	\$—	\$299,542	49.7%	49.7%
Expenses	\$25,550	\$—	\$25,550	\$12,281	\$—	\$13,269	48.1%	48.1%
Legal Expenses	\$387,500	\$—	\$387,500	\$86,512	\$39,138	\$261,850	32.4%	22.3%
VFW & American Legion	\$7,500	\$—	\$7,500	\$1,875	\$—	\$5,625	25.0%	25.0%
<b><u>Town Clerk - Administration</u></b>								
Personal Services	\$225,460	\$—	\$225,460	\$109,329	\$—	\$116,131	48.5%	48.5%
Expenses	\$23,992	\$—	\$23,992	\$3,537	\$—	\$20,455	14.7%	14.7%
<b><u>Town Clerk - Elections</u></b>								
Personal Services	\$160,402	\$—	\$160,402	\$46,295	\$—	\$114,107	28.9%	28.9%
Expenses	\$65,445	\$—	\$65,445	\$8,145	\$13,527	\$43,773	33.1%	12.4%
<b><u>Town Clerk - Town Meeting</u></b>								
Personal Services	\$5,855	\$—	\$5,855	\$4,462	\$—	\$1,393	76.2%	76.2%
Expenses	\$27,005	\$—	\$27,005	\$7,965	\$—	\$19,040	29.5%	29.5%
<b><u>Treasurer/Collector - Administration</u></b>								
Personal Services	\$430,837	\$—	\$430,837	\$169,810	\$—	\$261,027	39.4%	39.4%
Expenses	\$120,100	\$—	\$120,100	\$22,047	\$30,049	\$68,004	43.4%	18.4%
<b><u>Treasurer/Collector - Parking Clerk</u></b>								
Personal Services	\$5,000	\$—	\$5,000	\$2,404	\$—	\$2,596	48.1%	48.1%
Expenses	\$93,500	\$—	\$93,500	\$38,200	\$23,635	\$31,664	66.1%	40.9%

Total General Govt. Personal Services	\$3,093,745	\$—	\$3,093,745	\$1,261,232	\$—	\$1,832,513	40.8%	40.8%
Total General Govt. Expenses	\$1,966,007	\$—	\$1,966,007	\$784,391	\$320,900	\$860,715	56.2%	39.9%
Total General Govt. Capital Outlay	\$160,000	\$—	\$160,000	\$50,685	\$51,360	\$57,956	63.8%	31.7%
<b>Grand Total General Govt.</b>	<b>\$5,219,752</b>	<b>\$—</b>	<b>\$5,219,752</b>	<b>\$2,096,308</b>	<b>\$372,260</b>	<b>\$2,751,184</b>	<b>47.3%</b>	<b>40.2%</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	\$10,041,821	\$—	\$10,041,821	\$5,160,333	\$—	\$4,881,489	51.4%	51.4%
<b>Grand Total Retirement Expenses</b>	<b>\$10,041,821</b>	<b>\$—</b>	<b>\$10,041,821</b>	<b>\$5,160,333</b>	<b>\$—</b>	<b>\$4,881,489</b>	<b>51.4%</b>	<b>51.4%</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	\$3,338,181	\$—	\$3,338,181	\$1,735,355	\$—	\$1,602,826	52.0%	52.0%
Employee Health Insurance	\$10,515,468	\$—	\$10,515,468	\$4,834,362	\$—	\$5,681,106	46.0%	46.0%
Medicare Employer Contribution	\$1,097,497	\$—	\$1,097,497	\$430,076	\$—	\$667,421	39.2%	39.2%
Employee Life Insurance	\$19,425	\$—	\$19,425	\$6,871	\$—	\$12,554	35.4%	35.4%
Unemployment Insurance	\$193,700	\$—	\$193,700	\$41,038	\$—	\$152,662	21.2%	21.2%
Workers Compensation	\$455,398	\$—	\$455,398	\$357,896	\$—	\$97,502	78.6%	78.6%
Total Benefits	\$15,619,669	\$—	\$15,619,669	\$7,405,599	\$—	\$8,214,070	47.4%	47.4%
<b>Liability Insurance</b>	\$772,376	\$—	\$772,376	\$539,768	\$—	\$232,608	69.9%	69.9%
<b>Warrant Committee Reserve</b>	\$400,000	\$—	\$400,000	\$—	\$—	\$400,000	—%	—%
<b>Grand Total Benefits, Other Reserves</b>	<b>\$16,792,045</b>	<b>\$—</b>	<b>\$16,792,045</b>	<b>\$7,945,366</b>	<b>\$—</b>	<b>\$8,846,679</b>	<b>47.3%</b>	<b>47.3%</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	\$727,380	\$—	\$727,380	\$268,931	\$319,361	\$139,089	80.9%	37.0%
Utilities	\$528,500	\$—	\$528,500	\$173,756	\$309,310	\$45,434	91.4%	32.9%
Capital Outlay	\$92,000	\$—	\$92,000	\$39,054	\$19,392	\$33,554	63.5%	42.5%
<b>Education Facilities</b>								
Personal Services	\$1,507,495	\$—	\$1,507,495	\$621,964	\$—	\$885,531	41.3%	41.3%
Expenses	\$2,340,478	\$—	\$2,340,478	\$992,276	\$866,971	\$481,231	79.4%	42.4%
Utilities	\$1,538,000	\$—	\$1,538,000	\$532,498	\$1,002,502	\$3,000	99.8%	34.6%
<b>Facilities Administration</b>								
Personal Services	\$785,535	\$—	\$785,535	\$364,910	\$—	\$420,625	46.5%	46.5%
Total Facilities Personal Services	\$2,293,030	\$—	\$2,293,030	\$986,874	\$—	\$1,306,156	43.0%	43.0%
Total Public Facilities Expenses	\$3,067,858	\$—	\$3,067,858	\$1,261,207	\$1,186,332	\$620,320	79.8%	41.1%
Total Public Facilities Utilities	\$2,066,500	\$—	\$2,066,500	\$706,254	\$1,311,812	\$48,434	97.7%	34.2%
Total Public Facilities Capital Outlay	\$92,000	\$—	\$92,000	\$39,054	\$19,392	\$33,554	63.5%	42.5%
<b>Grand Total Public Facilities</b>	<b>\$7,519,388</b>	<b>\$—</b>	<b>\$7,519,388</b>	<b>\$2,993,389</b>	<b>\$2,517,535</b>	<b>\$2,008,463</b>	<b>73.3%</b>	<b>39.8%</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	\$7,212	\$—	\$8,988	44.5%	44.5%
Expenses	\$7,944	\$—	\$7,944	\$753	\$—	\$7,191	9.5%	9.5%
<b>TOTAL BEMA PERSONAL SERVICES</b>	<b>\$16,200</b>	<b>\$—</b>	<b>\$16,200</b>	<b>\$7,212</b>	<b>\$—</b>	<b>\$8,988</b>	<b>44.5%</b>	<b>44.5%</b>
<b>TOTAL BEMA EXPENSES</b>	<b>\$7,944</b>	<b>\$—</b>	<b>\$7,944</b>	<b>\$753</b>	<b>\$—</b>	<b>\$7,191</b>	<b>9.5%</b>	<b>9.5%</b>
<b>GRAND TOTAL BEMA</b>	<b>\$24,144</b>	<b>\$—</b>	<b>\$24,144</b>	<b>\$7,965</b>	<b>\$—</b>	<b>\$16,179</b>	<b>33.0%</b>	<b>33.0%</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	\$613,199	\$—	\$613,199	\$348,630	\$—	\$264,569	56.9%	56.9%
Expenses	\$147,450	\$—	\$147,450	\$53,734	\$—	\$93,716	36.4%	36.4%
<b>Fire Suppression</b>								
Personal Services	\$5,090,296	\$—	\$5,090,296	\$2,433,978	\$—	\$2,656,318	47.8%	47.8%
Expenses	\$236,500	\$—	\$236,500	\$95,509	\$—	\$140,991	40.4%	40.4%
Capital Outlay	\$82,600	\$—	\$82,600	\$5,840	\$2,295	\$74,465	9.8%	7.1%
<b>Emergency Medical Services</b>								
Personal Services	\$30,882	\$—	\$30,882	\$11,857	\$—	\$19,025	38.4%	38.4%
Expenses	\$169,300	\$—	\$169,300	\$55,325	\$4,147	\$109,828	35.1%	32.7%
Capital Outlay	\$20,000	\$—	\$20,000	\$—	\$—	\$20,000	—%	—%
<b>TOTAL FIRE PERSONAL SERVICES</b>	<b>\$5,734,377</b>	<b>\$—</b>	<b>\$5,734,377</b>	<b>\$2,794,465</b>	<b>\$—</b>	<b>\$2,939,912</b>	<b>48.7%</b>	<b>48.7%</b>
<b>TOTAL FIRE EXPENSES</b>	<b>\$553,250</b>	<b>\$—</b>	<b>\$553,250</b>	<b>\$204,568</b>	<b>\$4,147</b>	<b>\$344,535</b>	<b>37.7%</b>	<b>37.0%</b>
<b>TOTAL FIRE Capital Outlay</b>	<b>\$102,600</b>	<b>\$—</b>	<b>\$102,600</b>	<b>\$5,840</b>	<b>\$2,295</b>	<b>\$94,465</b>	<b>7.9%</b>	<b>5.7%</b>
<b>GRAND TOTAL FIRE</b>	<b>\$6,390,227</b>	<b>\$—</b>	<b>\$6,390,227</b>	<b>\$3,004,873</b>	<b>\$6,442</b>	<b>\$3,378,912</b>	<b>47.1%</b>	<b>47.0%</b>

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)
<b>Police Administration</b>								
Personal Services	\$443,563	\$—	\$443,563	\$220,773	\$—	\$222,790	49.8%	49.8%
Expenses	\$73,124	\$—	\$73,124	\$30,095	\$2,761	\$40,268	44.9%	41.2%
Capital Outlay	\$25,000	\$—	\$25,000	\$12,854	\$6,318	\$5,828	76.7%	51.4%
<b>Police Records</b>								
Personal Services	\$90,838	\$—	\$90,838	\$42,773	\$—	\$48,065	47.1%	47.1%
Expenses	\$8,606	\$—	\$8,606	\$1,802	\$—	\$6,804	20.9%	20.9%
<b>Police Patrol</b>								
Personal Services	\$3,930,193	\$—	\$3,930,193	\$1,904,658	\$—	\$2,025,535	48.5%	48.5%
Expenses	\$338,873	\$—	\$338,873	\$125,772	\$—	\$213,101	37.1%	37.1%
Capital Outlay	\$237,000	\$—	\$237,000	\$74,602	\$93,378	\$69,021	70.9%	31.5%
<b>Traffic Control</b>								
Personal Services	\$504,627	\$—	\$504,627	\$193,491	\$—	\$311,136	38.3%	38.3%
Expenses	\$35,231	\$—	\$35,231	\$21,303	\$—	\$13,928	60.5%	60.5%
<b>Detectives</b>								
Personal Services	\$677,174	\$—	\$677,174	\$309,355	\$—	\$367,819	45.7%	45.7%
Expenses	\$15,099	\$—	\$15,099	\$2,323	\$—	\$12,776	15.4%	15.4%
<b>Community Service</b>								
Personal Services	\$413,222	\$—	\$413,222	\$208,037	\$—	\$205,185	50.3%	50.3%
Expenses	\$17,268	\$—	\$17,268	\$4,070	\$1,074	\$12,124	29.8%	23.6%
<b>Dispatch</b>								
Personal Services	\$804,583	\$—	\$804,583	\$450,708	\$—	\$353,875	56.0%	56.0%
Expenses	\$131,429	\$—	\$131,429	\$58,407	\$—	\$73,022	44.4%	44.4%
Total Police Personal Services	\$6,864,200	\$—	\$6,864,200	\$3,329,795	\$—	\$3,534,405	48.5%	48.5%
Total Police Expenses	\$619,630	\$—	\$619,630	\$243,771	\$3,835	\$372,024	40.0%	39.3%
Total Police Capital Outlay	\$262,000	\$—	\$262,000	\$87,456	\$99,696	\$74,849	71.4%	33.4%
<b>Grand Total Police Dept.</b>	<b>\$7,745,830</b>	<b>\$—</b>	<b>\$7,745,830</b>	<b>\$3,661,021</b>	<b>\$103,531</b>	<b>\$3,981,278</b>	<b>48.6%</b>	<b>47.3%</b>
Total Public Safety Personal Services	\$12,614,777	\$—	\$12,614,777	\$6,131,472	\$—	\$6,483,305	48.6%	48.6%
Total Public Safety Expenses	\$1,180,824	\$—	\$1,180,824	\$449,091	\$7,983	\$723,750	38.7%	38.0%
Total Public Safety Capital Outlay	\$364,600	\$—	\$364,600	\$93,295	\$101,991	\$169,314	53.6%	25.6%
<b>Grand Total Public Safety</b>	<b>\$14,160,201</b>	<b>\$—</b>	<b>\$14,160,201</b>	<b>\$6,673,859</b>	<b>\$109,973</b>	<b>\$7,376,369</b>	<b>47.9%</b>	<b>47.1%</b>

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)
<b>Belmont Public Schools</b>								
Personal Services	\$48,582,498	\$—	\$48,582,498	\$16,680,379	\$101,401	\$31,800,718	34.5%	34.3%
Expenses	\$14,904,483	\$—	\$14,904,483	\$6,138,824	\$9,682,374	\$(916,714)	106.2%	41.2%
Total Public Schools P. S.	\$48,582,498	\$—	\$48,582,498	\$16,680,379	\$101,401	\$31,800,718	34.5%	34.3%
Total Public Schools Expenses	\$14,904,483	\$—	\$14,904,483	\$6,138,824	\$9,682,374	\$(916,714)	106.2%	41.2%
<b>Grand Total Public Schools</b>	<b>\$63,486,981</b>	<b>\$—</b>	<b>\$63,486,981</b>	<b>\$22,819,202</b>	<b>\$9,783,775</b>	<b>\$30,884,004</b>	<b>51.4%</b>	<b>35.9%</b>
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)
<b>Regional Vocational High Schools</b>								
Regional School Tuition/Expenses	\$746,956	\$—	\$746,956	\$98,210	\$89,550	\$559,196	25.1%	13.1%
<b>Grand Total Regional Schools</b>	<b>\$746,956</b>	<b>\$—</b>	<b>\$746,956</b>	<b>\$98,210</b>	<b>\$89,550</b>	<b>\$559,196</b>	<b>25.1%</b>	<b>13.1%</b>
Sub-Program 5100 - Public Services, Community Development								
	(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>Community Development</b>								
Personal Services	\$373,720	\$—	\$373,720	\$146,861	\$—	\$226,859	39.3%	39.3%
Expenses	\$34,130	\$—	\$34,130	\$5,500	\$—	\$28,630	16.1%	16.1%
<b>Planning</b>								
Personal Services	\$190,264	\$—	\$190,264	\$99,634	\$—	\$90,630	52.4%	52.4%
Expenses	\$50,150	\$—	\$50,150	\$4,219	\$17,743	\$28,189	43.8%	8.4%
<b>Building Inspection</b>								
Personal Services	\$260,408	\$—	\$260,408	\$133,630	\$—	\$126,778	51.3%	51.3%
Expenses	\$34,470	\$—	\$34,470	\$4,918	\$—	\$29,552	14.3%	14.3%
<b>Engineering Services</b>								
Personal Services	\$25,500	\$—	\$25,500	\$41,866	\$—	\$(16,366)	164.2%	164.2%
Expenses	\$10,380	\$—	\$10,380	\$827	\$—	\$9,553	8.0%	8.0%
Total Comm. Dev. Personal Services	\$849,892	\$—	\$849,892	\$421,990	\$—	\$427,902	49.7%	49.7%
Total Comm. Dev. Expenses	\$129,130	\$—	\$129,130	\$15,463	\$17,743	\$95,924	25.7%	12.0%
<b>Grand Total Community Development</b>	<b>\$979,022</b>	<b>\$—</b>	<b>\$979,022</b>	<b>\$437,453</b>	<b>\$17,743</b>	<b>\$523,826</b>	<b>46.5%</b>	<b>44.7%</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	\$333,012	\$—	\$333,012	\$136,216	\$—	\$196,796	40.9%	40.9%
Expenses	\$16,345	\$—	\$16,345	\$7,236	\$—	\$9,109	44.3%	44.3%
<b>Street Maintenance</b>								
Personal Services	\$634,856	\$—	\$634,856	\$331,421	\$—	\$303,435	52.2%	52.2%
Expenses	\$231,495	\$—	\$231,495	\$176,433	\$400	\$54,662	76.4%	76.2%
<b>Snow &amp; Ice</b>								
Personal Services	\$134,630	\$—	\$134,630	\$7,722	\$—	\$126,908	5.7%	5.7%
Expenses	\$660,300	\$—	\$660,300	\$37,006	\$—	\$623,294	5.6%	5.6%
<b>Street Lighting</b>								
Expenses	\$200,000	\$—	\$200,000	\$55,767	\$410	\$143,823	28.1%	27.9%
<b>Central Fleet Maintenance</b>								
Personal Services	\$303,500	\$—	\$303,500	\$144,050	\$—	\$159,450	47.5%	47.5%
Expenses	\$238,220	\$—	\$238,220	\$74,915	\$44,649	\$118,657	50.2%	31.4%
Capital Outlay	\$47,385	\$—	\$47,385	\$42,014	\$5,371	\$—	100.0%	88.7%
<b>Parks Division</b>								
Personal Services	\$423,498	\$—	\$423,498	\$184,266	\$—	\$239,232	43.5%	43.5%
Expenses	\$169,414	\$—	\$169,414	\$112,473	\$7,049	\$49,893	70.5%	66.4%
Capital Outlay	\$14,290	\$—	\$14,290	\$3,600	\$5,483	\$5,207	63.6%	25.2%
<b>Cemetery</b>								
Personal Services	\$442,148	\$—	\$442,148	\$220,825	\$—	\$221,323	49.9%	49.9%
Expenses	\$103,200	\$—	\$103,200	\$20,099	\$—	\$83,101	19.5%	19.5%
Capital Outlay	\$18,205	\$—	\$18,205	\$8,756	\$—	\$9,449	48.1%	48.1%
<b>Forestry</b>								
Personal Services	\$20,000	\$—	\$20,000	\$10,000	\$—	\$10,000	50.0%	50.0%
Expenses	\$406,655	\$—	\$406,655	\$153,124	\$60,497	\$193,034	52.5%	37.7%
<b>Collection &amp; Disposal</b>								
Personal Services	\$20,848	\$—	\$20,848	\$10,159	\$—	\$10,689	48.7%	48.7%
Expenses	\$3,652,664	\$—	\$3,652,664	\$1,483,828	\$1,974,561	\$194,275	94.7%	40.6%
Total DPW Personal Services	\$2,312,492	\$—	\$2,312,492	\$1,044,658	\$—	\$1,267,834	45.2%	45.2%
Total Public Works Expenses	\$5,678,293	\$—	\$5,678,293	\$2,120,880	\$2,087,566	\$1,469,847	74.1%	37.4%
Total Public Works Capital Outlay	\$79,880	\$—	\$79,880	\$54,369	\$10,854	\$14,656	81.7%	68.1%
Grand Total Public Works	\$8,070,665	\$—	\$8,070,665	\$3,219,908	\$2,098,420	\$2,752,337	65.9%	39.9%

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)
<b>Administration</b>								
Personal Services	\$292,035	\$—	\$292,035	\$142,943	\$—	\$149,093	48.9%	48.9%
Expenses	\$30,290	\$—	\$30,290	\$20,871	\$—	\$9,419	68.9%	68.9%
<b>Programs</b>								
Personal Services	\$552,404	\$—	\$552,404	\$440,435	\$—	\$111,969	79.7%	79.7%
Expenses	\$649,700	\$—	\$649,700	\$226,673	\$2,592	\$420,435	35.3%	34.9%
Total Recreation Personal Services	\$844,439	\$—	\$844,439	\$583,378	\$—	\$261,061	69.1%	69.1%
Total Recreation Expenses	\$679,990	\$—	\$679,990	\$247,545	\$2,592	\$429,853	36.8%	36.4%
<b>Grand Total Recreation</b>	<b>\$1,524,429</b>	<b>\$—</b>	<b>\$1,524,429</b>	<b>\$830,923</b>	<b>\$2,592</b>	<b>\$690,914</b>	<b>54.7%</b>	<b>54.5%</b>
Total Public Services Personal Services	\$4,006,823	\$—	\$4,006,823	\$2,050,027	\$—	\$1,956,796	51.2%	51.2%
Total Public Services Expenses	\$6,487,413	\$—	\$6,487,413	\$2,383,888	\$2,107,900	\$1,995,625	69.2%	36.7%
Total Public Services Capital Outlay	\$79,880	\$—	\$79,880	\$54,369	\$10,854	\$14,656	81.7%	68.1%
<b>Grand Total Public Services</b>	<b>\$10,574,116</b>	<b>\$—</b>	<b>\$10,574,116</b>	<b>\$4,488,284</b>	<b>\$2,118,755</b>	<b>\$3,967,078</b>	<b>62.5%</b>	<b>42.4%</b>
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)
<b>Administration</b>								
Personal Services	\$247,183	\$—	\$247,183	\$102,363	\$—	\$144,820	41.4%	41.4%
Expenses	\$13,622	\$—	\$13,622	\$1,306	\$—	\$12,316	9.6%	9.6%
<b>Public Service</b>								
Personal Services	\$1,122,582	\$—	\$1,122,582	\$488,512	\$—	\$634,070	43.5%	43.5%
Expenses	\$338,516	\$—	\$338,516	\$174,589	\$71,945	\$91,982	72.8%	51.6%
<b>Technical Services</b>								
Personal Services	\$265,351	\$—	\$265,351	\$120,034	\$—	\$145,317	45.2%	45.2%
Expenses	\$99,769	\$—	\$99,769	\$73,142	\$—	\$26,627	73.3%	73.3%
Capital Outlay	\$26,500	\$—	\$26,500	\$7,651	\$3,497	\$15,352	42.1%	28.9%
<b>Plant Operations</b>								
Personal Services	\$29,941	\$—	\$29,941	\$11,322	\$—	\$18,619	37.8%	37.8%
Expenses	\$204,930	\$—	\$204,930	\$72,445	\$87,493	\$44,992	78.0%	35.4%
Total Library Personal Services	\$1,665,057	\$—	\$1,665,057	\$722,230	\$—	\$942,827	43.4%	43.4%
Total Library Expenses	\$656,837	\$—	\$656,837	\$321,482	\$159,438	\$175,916	73.2%	48.9%
Total Library Capital Outlay	\$26,500	\$—	\$26,500	\$7,651	\$3,497	\$15,352	42.1%	28.9%
<b>Grand Total Library</b>	<b>\$2,348,394</b>	<b>\$—</b>	<b>\$2,348,394</b>	<b>\$1,051,363</b>	<b>\$162,936</b>	<b>\$1,134,095</b>	<b>51.7%</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	\$369,080	\$—	\$369,080	\$187,874	\$—	\$181,206	50.9%	50.9%
Expenses	\$36,775	\$—	\$36,775	\$11,485	\$—	\$25,290	31.2%	31.2%
Total Council on Aging Personal Services	\$369,080	\$—	\$369,080	\$187,874	\$—	\$181,206	50.9%	50.9%
Total Council on Aging Expenses	\$36,775	\$—	\$36,775	\$11,485	\$—	\$25,290	31.2%	31.2%
<b>Grand Total Council on Aging</b>	<b>\$405,855</b>	<b>\$—</b>	<b>\$405,855</b>	<b>\$199,359</b>	<b>\$—</b>	<b>\$206,496</b>	<b>49.1%</b>	<b>49.1%</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	\$349,062	\$—	\$349,062	\$166,581	\$—	\$182,481	47.7%	47.7%
Expenses	\$63,685	\$—	\$63,685	\$31,120	\$14,516	\$18,048	71.7%	48.9%
<b>Veterans Services</b>								
Personal Services	\$34,339	\$—	\$34,339	\$16,839	\$—	\$17,500	49.0%	49.0%
Expenses	\$75,600	\$—	\$75,600	\$6,642	\$—	\$68,958	8.8%	8.8%
<b>Animal Control Officer</b>								
Personal Services	\$66,549	\$—	\$66,549	\$32,316	\$—	\$34,233	48.6%	48.6%
Expenses	\$7,875	\$—	\$7,875	\$1,018	\$—	\$6,857	12.9%	12.9%
Total Health Dept. Personal Services	\$449,950	\$—	\$449,950	\$215,736	\$—	\$234,214	47.9%	47.9%
Total Health Dept. Expenses	\$147,160	\$—	\$147,160	\$38,780	\$14,516	\$93,864	36.2%	26.4%
<b>Grand Total Health Department</b>	<b>\$597,110</b>	<b>\$—</b>	<b>\$597,110</b>	<b>\$254,516</b>	<b>\$14,516</b>	<b>\$328,078</b>	<b>45.1%</b>	<b>42.6%</b>
Total Human Services Personal Services	\$2,484,087	\$—	\$2,484,087	\$1,125,840	\$—	\$1,358,247	45.3%	45.3%
Total Human Services Expenses	\$840,772	\$—	\$840,772	\$371,747	\$173,955	\$295,071	64.9%	44.2%
Total Human Services Capital Outlay	\$26,500	\$—	\$26,500	\$7,651	\$3,497	\$15,352	42.1%	28.9%
<b>Grand Total Human Services</b>	<b>\$3,351,359</b>	<b>\$—</b>	<b>\$3,351,359</b>	<b>\$1,505,237</b>	<b>\$177,452</b>	<b>\$1,668,670</b>	<b>50.2%</b>	<b>44.9%</b>

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)
<b>General Fund Long Term</b>								
Principal	\$7,030,000	\$—	\$7,030,000	\$459,625	\$—	\$6,570,375	6.5%	6.5%
Interest	\$7,539,553	\$—	\$7,539,553	\$3,765,777	\$—	\$3,773,776	49.9%	49.9%
Temporary Borrowing	\$72,500	\$—	\$72,500	\$57,726	\$—	\$14,774	79.6%	79.6%
<b>Grand Total Debt</b>	<b>\$14,642,053</b>	<b>\$—</b>	<b>\$14,642,053</b>	<b>\$4,283,127</b>	<b>\$—</b>	<b>\$10,358,926</b>	<b>29.3%</b>	<b>29.3%</b>
<b>Grand Total Personal Services</b>	<b>\$73,074,960</b>	<b>\$—</b>	<b>\$73,074,960</b>	<b>\$28,235,824</b>	<b>\$101,401</b>	<b>\$44,737,735</b>	<b>38.8%</b>	<b>38.6%</b>
<b>Grand Total Fringe Benefits</b>	<b>\$25,661,490</b>	<b>\$—</b>	<b>\$25,661,490</b>	<b>\$12,565,931</b>	<b>\$—</b>	<b>\$13,095,559</b>	<b>49.0%</b>	<b>49.0%</b>
<b>Grand Total Expenses</b>	<b>\$45,008,742</b>	<b>\$—</b>	<b>\$45,008,742</b>	<b>\$16,310,252</b>	<b>\$13,568,993</b>	<b>\$15,129,496</b>	<b>66.4%</b>	<b>36.2%</b>
<b>Grand Total Utilities</b>	<b>\$2,066,500</b>	<b>\$—</b>	<b>\$2,066,500</b>	<b>\$706,254</b>	<b>\$1,311,812</b>	<b>\$48,434</b>	<b>97.7%</b>	<b>34.2%</b>
<b>Grand Total Capital Outlay</b>	<b>\$722,980</b>	<b>\$—</b>	<b>\$722,980</b>	<b>\$245,054</b>	<b>\$187,093</b>	<b>\$290,832</b>	<b>59.8%</b>	<b>33.9%</b>
<b>Grand Total General Fund</b>	<b>\$146,534,672</b>	<b>\$—</b>	<b>\$146,534,672</b>	<b>\$58,063,316</b>	<b>\$15,169,300</b>	<b>\$73,302,056</b>	<b>50.0%</b>	<b>39.6%</b>