



~ MEMORANDUM ~

TO: Select Board

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

DATE: March 20, 2023

SUBJECT: FY2023, 2nd Quarter Budget Status Report

**Summary**

This report provides 2nd quarter FY2023 analysis of Budget to Year-to-Date revenues and expenditures as of December 31, 2022, 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 FY2023. 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, 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 | \$139,349,882 | \$63,597,255 | \$75,752,627 | 45.6%       |

| Expenditures | (A)             | (B)          | (C)          | (D)          | (B+C)/A              | (B/A)              |
|--------------|-----------------|--------------|--------------|--------------|----------------------|--------------------|
|              | Revised Budget* | Expenditures | Encumbered   | Available    | % Used (Exp. & Enc.) | % Used (Exp. Only) |
| General Fund | \$138,521,817   | \$59,993,412 | \$12,360,669 | \$66,167,737 | 52.2%                | 43.3%              |

\*Incorporates (\$251,849) in net General Fund budget adjustments approved at Special Town Meeting 2022-1.

**General Fund Revenue Collections**

Revenue collections were largely in line with estimates. As of December 31, 2022, 45.6% or \$75,752,627 of total estimated revenue for FY2023 (\$139,349,882) had been collected. The majority of revenue (83.6%) is received from Property Tax receipts, which are currently at 45.4% of budgeted levels. This is generally in line with overall collections from prior years.

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

**Summary of Revenue Collections - General Fund**

|  | (A)<br>FY2023<br>Revenue<br>Estimates* | (B)<br>Collections | (A-B)<br>Uncollected | (B/A)<br>Percent<br>Collected |
|--|--|--------------------|----------------------|-------------------------------|
| <b>Property Tax</b>                      | \$ 116,521,554                         | \$ 52,914,493      | \$ 63,607,061        | 45.4%                         |
| <b>State Aid</b>                         | \$ 12,852,939                          | \$ 6,412,110       | \$ 6,440,829         | 49.9%                         |
| <b>Local Receipts</b>                    | \$ 8,587,389                           | \$ 3,057,652       | \$ 5,529,737         | 35.6%                         |
| <i>Motor Vehicle Excise</i>              | \$ 3,522,427                           | \$ 416,752         | \$ 3,105,675         | 11.8%                         |
| <i>Other Excise (Meals)</i>              | \$ 240,000                             | \$ 169,612         | \$ 70,388            | 70.7%                         |
| <i>Penalties and Interest</i>            | \$ 330,000                             | \$ 109,531         | \$ 220,469           | 33.2%                         |
| <i>Payment in Lieu of Taxes (PILOTS)</i> | \$ 36,000                              | \$ 37,059          | \$ (1,059)           | 102.9%                        |
| <i>Rentals of Town Buildings</i>         | \$ 5,500                               | \$ 4,131           | \$ 1,369             | 75.1%                         |
| <i>Departmental - School</i>             | \$ 20,000                              | \$ 72,697          | \$ (52,697)          | 363.5%                        |
| <i>Departmental - Municipal</i>          | \$ 2,730,506                           | \$ 1,241,002       | \$ 1,489,504         | 45.4%                         |
| <i>Licenses &amp; Permits</i>            | \$ 1,353,632                           | \$ 574,960         | \$ 778,672           | 42.5%                         |
| <i>Fines and Forfeitures</i>             | \$ 199,324                             | \$ 74,214          | \$ 125,110           | 37.2%                         |
| <i>Investment Income</i>                 | \$ 150,000                             | \$ 286,564         | \$ (136,564)         | 191.0%                        |
| <i>Misc. Non-Recurring Revenue</i>       | \$ —                                   | \$ 71,131          | \$ (71,131)          | ---                           |
| <b>Interfund Operating Transfers</b>     | \$ 1,388,000                           | \$ 1,213,000       | \$ 175,000           | 87.4%                         |
| <b>Total General Fund Revenue</b>        | \$ 139,349,882                         | \$ 63,597,255      | \$ 75,752,627        | 45.6%                         |

\*Does not include Free Cash appropriated to support the FY2023 Operating Budget

**Explanation of Significant Variances**

1. Property Taxes - Not fully billed until Quarter 3 when the full value of any new excluded debt is added, which accounts for the collected amount being less than 50%.
2. Motor Vehicle Excise - The Treasurer issues one major bill in February for this category. The total value of the bills is about the same as in prior years.
3. Other Excise - This revenue stream reflects the meals local option excise tax collection, and has been an area directly impacted by the pandemic. For FY2023, projections were somewhat conservative; actual collections have been higher than forecasted and the FY2024 projection has been adjusted as a result. The level of consumer activity as the economy continues to recover will have a direct impact on this category.
4. Penalties and Interest - Interest paid due to Tax Liens and Deferred Taxes is the main driver behind lower revenues in this category. The bulk of penalties are assessed via the Q3 tax bill, so later reports will reflect higher collections.
5. Rentals of Town Buildings - FY2023 is the first year the Town Hall auditorium has been reopened for rentals since it was repurposed for storage during the Police Building project. The Library has also added a new account for rental revenue.
6. Departmental - School - During the pandemic, the Schools received higher Medicaid reimbursements than had been past experience. We are reviewing current reimbursement levels to determine if FY2023 revenue is likely to continue, in which case a higher forecast should be used for FY2024.

7. Departmental - Municipal - Nearly half of this category is from Recreation programs, and a majority of that revenue is received for both Summer programs and the Underwood pool in Quarters 3 and 4.
8. Licenses & Permits - There have been less requests for electrical and plumbing/gas permits, these permits do tend to trend up in the second half of the fiscal year. The majority of revenue for alcohol licensing comes at the beginning of Quarter 3 after the renewals are approved in late December. The majority of pet licensing also takes place in the second half of the fiscal year.
9. Fines and Forfeitures - This shortfall is due to low collections of Parking Fines compared to past years. It appears to be from a delay in posting receipts and should be rectified in the Q3 memo.
10. Investment Income - Interest earnings have been positively impacted by the changing interest rate environment; however, the amounts posted to the General Fund likely include some amount of interest due to other funds, and will be further clarified in the Q3 report.
11. Misc. Non-Recurring Revenue - Is not budgeted due to the one-time nature of the revenue received.

### General Fund Expenditures

As of December 31, 2022, 43.3% of the FY2023 General Fund budget of \$138,521,817 has been expended and 52.2% 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 FY2023.

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

#### Summary of Operating Expenditures - General Fund

| Program           | (A)<br>Revised<br>Budget* | (B)<br>Expenditures  | (C)<br>Encumbered    | (D)<br>Available     | (B+C)/A<br>% Used<br>(Exp. & Enc.) | (B/A)<br>% Used<br>(Exp. Only) |
|-------------------|---------------------------|----------------------|----------------------|----------------------|------------------------------------|--------------------------------|
| General Govt.     | \$ 5,077,631              | \$ 2,075,898         | \$ 450,737           | \$ 2,550,996         | 49.8%                              | 40.9%                          |
| Pension           | \$ 10,092,024             | \$ 10,092,024        | \$ —                 | \$ —                 | 100.0%                             | 100.0%                         |
| Benefits/Reserves | \$ 7,202,558              | \$ 3,393,727         | \$ —                 | \$ 3,808,831         | 47.1%                              | 47.1%                          |
| Public Safety     | \$ 13,465,275             | \$ 6,319,297         | \$ 211,147           | \$ 6,934,830         | 48.5%                              | 46.9%                          |
| Public Schools    | \$ 66,982,926             | \$ 25,114,184        | \$ 7,015,852         | \$ 34,852,890        | 48.0%                              | 37.5%                          |
| Regional Schools  | \$ 1,137,269              | \$ 471,528           | \$ 393,754           | \$ 271,987           | 76.1%                              | 41.5%                          |
| Public Services   | \$ 15,827,340             | \$ 6,069,294         | \$ 4,117,351         | \$ 5,640,696         | 64.4%                              | 38.3%                          |
| Human Services    | \$ 3,493,792              | \$ 1,547,834         | \$ 171,828           | \$ 1,774,130         | 49.2%                              | 44.3%                          |
| Debt Service      | \$ 15,243,002             | \$ 4,909,626         | \$ —                 | \$ 10,333,376        | 32.2%                              | 32.2%                          |
| <b>Total</b>      | <b>\$ 138,521,817</b>     | <b>\$ 59,993,412</b> | <b>\$ 12,360,669</b> | <b>\$ 66,167,737</b> | <b>52.2%</b>                       | <b>43.3%</b>                   |

\*Incorporates (\$251,849) in net General Fund budget adjustments approved at Special Town Meeting 2022-1.

### Explanation of Significant Variances -

1. General Govt. - The total includes the Warrant Committee reserve, which has not yet been needed in FY2023. Vacancies have kept salary spending below 50% and impacted general expenses as well. The Town Clerk and Town Administrator's offices will incur expenses going into Annual Town Meeting in May. Low expenses in Quarter 2 is typical for General Government.
2. Pension - The full amount of the FY2023 pension assessment has been transferred to the Retirement Board, as has been the case in prior fiscal years.

3. Public Safety - Does not yet reflect implementation of the Police and Fire contracts, which will include retroactive payments that will be covered by the Salary Reserve. Once those contracts are implemented, staff will be better equipped to forecast the end of the fiscal year.
4. Regional Schools - The encumbered value reflects anticipated tuition for Spring 2023, based on Fall enrollment. A majority of the Available balance will likely be turned back, minus transportation costs.
5. Public Services - Vacancies in Community Development and DPW have kept payroll expenses low. There are several large encumbrances reflected, including the trash contract at DPW and contracted work and utilities at Facilities. As of the end of Quarter 2 the DPW had not expended a large percentage of the snow and ice budget which also contributes to the low spending percentage.
6. Human Services - The Council on Aging is the major factor in the low expense amount. The COA had the Assistant Director, Volunteer Coordinator and ARPA Social Worker positions open in the Fall, and all are now filled. The Veterans Services budget in the Health department is also underspent.
7. Debt Service - Principal payments are made in the second half of the year; only interest payment have been made as of this report.

## FY2023 2nd Quarter General Fund Revenue Report

### PROPERTY TAX

| PERSONAL PROPERTY TAX          |        |                                   | FY2023<br>Revenue from<br>Recap | Collections as<br>of 12/31/2022 | Uncollected<br>as of<br>12/31/2022 | Percent<br>Collected |
|--------------------------------|--------|-----------------------------------|---------------------------------|---------------------------------|------------------------------------|----------------------|
| 15                             | 411023 | FY23 Personal Prop Revenue        | \$ 1,142,335                    | \$ 553,022                      | \$ 589,313                         | 48.41%               |
|                                |        | Prior Years Personal Property Tax |                                 | \$ 4,687                        | \$ (4,687)                         | —%                   |
| <b>TOTAL PERSONAL PROPERTY</b> |        |                                   | <b>\$ 1,142,335</b>             | <b>\$ 557,709</b>               | <b>\$ 584,626</b>                  | <b>48.82%</b>        |

### REAL ESTATE TAXES

|                           |        |                             |                       |                      |                      |               |
|---------------------------|--------|-----------------------------|-----------------------|----------------------|----------------------|---------------|
| 15                        | 412023 | FY23 Real Estate Revenue    | \$ 115,379,219        | \$ 51,842,632        | \$ 63,536,587        | 44.93%        |
| 15                        | 412022 | FY22 Real Estate Revenue    |                       | \$ 482,467           | \$ (482,467)         | —%            |
| 15                        | 412021 | FY21 Real Estate Revenue    |                       | \$ (318)             | \$ 318               | —%            |
|                           |        | Prior Years Real Estate Tax |                       | \$ (285,043)         | \$ 285,043           | —%            |
| 15                        | 412500 | Deferred Real Estate Tax    |                       | \$ 233,069           | \$ (233,069)         | —%            |
| 15                        | 414200 | Tax Liens Redeemed          |                       | \$ 83,977            | \$ (83,977)          | —%            |
| <b>TOTAL REAL ESTATE</b>  |        |                             | <b>\$ 115,379,219</b> | <b>\$ 52,356,785</b> | <b>\$ 63,022,434</b> | <b>45.38%</b> |
| <b>TOTAL PROPERTY TAX</b> |        |                             | <b>\$ 116,521,554</b> | <b>\$ 52,914,493</b> | <b>\$ 63,607,061</b> | <b>45.41%</b> |

### REVENUE FROM STATE-CHERRY SHEET

| REVENUE FROM STATE-CHERRY SHEET |        |                              | FY2023<br>Revenue from<br>Recap | Collections as<br>of 12/31/2022 | Uncollected<br>as of<br>12/31/2022 | Percent<br>Collected |
|---------------------------------|--------|------------------------------|---------------------------------|---------------------------------|------------------------------------|----------------------|
| 15                              | 462000 | Chapter 70 School Aid        | \$ 10,158,889                   | \$ 5,079,444                    | \$ 5,079,445                       | 50.00%               |
| 15                              | 462300 | Charter School Tuition       | \$ 25,761                       | \$ 18,348                       | \$ 7,413                           | 71.22%               |
| 15                              | 466200 | Veterans Benefits            | \$ 21,597                       | \$ 3,319                        | \$ 18,278                          | 15.37%               |
| 15                              | 466400 | General Municipal Aid        | \$ 2,615,549                    | \$ 1,304,729                    | \$ 1,310,820                       | 49.88%               |
| 15                              | 461300 | CS-Abate Blind/Vet/Spouse    | \$ 31,143                       | \$ —                            | \$ 31,143                          | —%                   |
| 15                              | 461400 | CS - Exemption Reimbursement | \$ —                            | \$ 6,270                        | \$ (6,270)                         | —%                   |
| <b>TOTAL CHERRY SHEET</b>       |        |                              | <b>\$ 12,852,939</b>            | <b>\$ 6,412,110</b>             | <b>\$ 6,440,829</b>                | <b>49.89%</b>        |

### MOTOR VEHICLE EXCISE TAX

| MOTOR VEHICLE EXCISE TAX          |        |                                  | FY2023<br>Revenue from<br>Recap | Collections as<br>of 12/31/2022 | Uncollected<br>as of<br>12/31/2022 | Percent<br>Collected |
|-----------------------------------|--------|----------------------------------|---------------------------------|---------------------------------|------------------------------------|----------------------|
| 15                                | 415023 | FY23 Motor Vehicle Excise        | \$ 3,522,427                    | \$ —                            | \$ 3,522,427                       | —%                   |
| 15                                | 415022 | FY22 Motor Vehicle Excise        |                                 | \$ 390,755                      | \$ (390,755)                       | —%                   |
| 15                                | 415021 | FY21 Motor Vehicle Excise        |                                 | \$ 14,281                       | \$ (14,281)                        | —%                   |
|                                   |        | Prior Years Motor Vehicle Excise |                                 | \$ 11,716                       | \$ (11,716)                        | —%                   |
| <b>TOTAL MOTOR VEHICLE EXCISE</b> |        |                                  | <b>\$ 3,522,427</b>             | <b>\$ 416,752</b>               | <b>\$ 3,105,675</b>                | <b>11.83%</b>        |

### OTHER EXCISE

| OTHER EXCISE              |        |                              | FY2023<br>Revenue from<br>Recap | Collections as<br>of 12/31/2022 | Uncollected<br>as of<br>12/31/2022 | Percent<br>Collected |
|---------------------------|--------|------------------------------|---------------------------------|---------------------------------|------------------------------------|----------------------|
| 15                        | 466700 | Meals Tax Revenue thru State | \$ 240,000                      | \$ 169,612                      | \$ 70,388                          | 70.67%               |
| <b>TOTAL OTHER EXCISE</b> |        |                              | <b>\$ 240,000</b>               | <b>\$ 169,612</b>               | <b>\$ 70,388</b>                   | <b>70.67%</b>        |

### PENALTIES & INTEREST

| PENALTIES & INTEREST                 |        |   | FY2023<br>Revenue from<br>Recap | Collections as<br>of 12/31/2022 | Uncollected<br>as of<br>12/31/2022 | Percent<br>Collected |
|--------------------------------------|--------|---|---------------------------------|---------------------------------|------------------------------------|----------------------|
| 15                                   | 417100 | Added Int and Cost - Personal Prop. Taxes | \$ 500                          | \$ 195                          | \$ 305                             | 39.00%               |
| 15                                   | 417200 | Added Int and Cost - Real Estate Taxes    | \$ 120,000                      | \$ 66,530                       | \$ 53,470                          | 55.44%               |
| 15                                   | 417300 | Added Int and Cost - Tax Title            | \$ 159,500                      | \$ 20,274                       | \$ 139,226                         | 12.71%               |
| 15                                   | 417400 | Added Int and Cost - Motor Vehicle Excise | \$ 50,000                       | \$ 22,532                       | \$ 27,468                          | 45.06%               |
| <b>TOTAL PENALTIES AND INTERESTS</b> |        |   | <b>\$ 330,000</b>               | <b>\$ 109,531</b>               | <b>\$ 220,469</b>                  | <b>33.19%</b>        |

| <b>PAYMENT IN LIEU OF TAXES (PILOTS)</b>       |        |                                   | FY2023<br>Revenue from<br>Recap | Collections as<br>of 12/31/2022 | Uncollected<br>as of<br>12/31/2022 | Percent<br>Collected |
|--|--------|-----------------------------------|---------------------------------|---------------------------------|------------------------------------|----------------------|
| 15   | 418000 | Payment in Lieu of Taxes          | \$ 36,000                       | \$ 37,059                       | \$ (1,059)                         | 102.94%              |
| <b>TOTAL PAYMENT IN LIEU OF TAXES (PILOTS)</b> |        |                                   | \$ 36,000                       | \$ 37,059                       | \$ (1,059)                         | 102.94%              |
| <b>RENTALS</b>                                 |        |                                   | FY2023<br>Revenue from<br>Recap | Collections as<br>of 12/31/2022 | Uncollected<br>as of<br>12/31/2022 | Percent<br>Collected |
| 11235  | 436000 | Rentals-Selectmen                 | \$ —                            | \$ 740                          | \$ (740)                           | —%                   |
| 15415  | 436000 | Rentals - Beech St. Center        | \$ 5,500                        | \$ 2,840                        | \$ 2,660                           | 51.64%               |
| 16115  | 436000 | Library Rentals Revenue           | \$ —                            | \$ 551                          | \$ (551)                           | —%                   |
| <b>TOTAL RENTALS</b>                           |        |                                   | \$ 5,500                        | \$ 4,131                        | \$ 1,369                           | 75.10%               |
| <b>DEPARTMENTAL - SCHOOLS</b>                  |        |                                   | FY2023<br>Revenue from<br>Recap | Collections as<br>of 12/31/2022 | Uncollected<br>as of<br>12/31/2022 | Percent<br>Collected |
| 13005  | 458100 | Reimbursement-Medicaid            | \$ 20,000                       | \$ 72,697                       | \$ (52,697)                        | 363.49%              |
| <b>TOTAL DEPARTMENTAL - SCHOOLS</b>            |        |                                   | \$ 20,000                       | \$ 72,697                       | \$ (52,697)                        | 363.49%              |
| <b>DEPARTMENTAL - MUNICIPAL</b>                |        |                                   | FY2023<br>Revenue from<br>Recap | Collections as<br>of 12/31/2022 | Uncollected<br>as of<br>12/31/2022 | Percent<br>Collected |
| 11235  | 437001 | Select Board Departmental Revenue | \$ 30,000                       | \$ 34,338                       | \$ (4,338)                         | 114.46%              |
| 11455  | 432101 | Treasurer Fees                    | \$ 15,845                       | \$ 4,350                        | \$ 11,495                          | 27.45%               |
| 11455  | 432104 | Deputy Fees Clearing              | \$ —                            | \$ 312                          | \$ (312)                           | —%                   |
| 11475  | 432102 | RMV Parking Fees                  | \$ 5,000                        | \$ 1,020                        | \$ 3,980                           | 20.40%               |
| 11615  | 432401 | Birth Certificate fee             | \$ 6,000                        | \$ 2,390                        | \$ 3,610                           | 39.83%               |
| 11615  | 432402 | Death Certificate Fee             | \$ 20,000                       | \$ 8,000                        | \$ 12,000                          | 40.00%               |
| 11615  | 432403 | Marriage Certificate Fee          | \$ 5,000                        | \$ 2,345                        | \$ 2,655                           | 46.90%               |
|  |        | Other Town Clerk Fees             | \$ 8,100                        | \$ 5,323                        | \$ 2,777                           | 65.71%               |
| 11765  | 432300 | Board of Appeals Fees             | \$ 6,550                        | \$ 6,350                        | \$ 200                             | 96.95%               |
| 11925  | 437008 | Buildings Departmental Revenue    | \$ 5,000                        | \$ 1,750                        | \$ 3,250                           | 35.00%               |
| 12115  | 432201 | Police Fees                       | \$ 1,000                        | \$ 560                          | \$ 440                             | 56.00%               |
| 12115  | 432202 | Alarm Fees Police                 | \$ 21,210                       | \$ 40,016                       | \$ (18,806)                        | 188.67%              |
| 12115  | 432203 | Fire Master Box Fee               | \$ 18,180                       | \$ 9,000                        | \$ 9,180                           | 49.50%               |
| 12115  | 437006 | Police Dept 10% Admin Fee Rev     | \$ 41,593                       | \$ 18,190                       | \$ 23,403                          | 43.73%               |
| 12215  | 432900 | Fire Fees                         | \$ 63,185                       | \$ 24,805                       | \$ 38,380                          | 39.26%               |
| 12215  | 437101 | Fire Amb Receipts thru Pro EMS    | \$ 950,000                      | \$ 517,505                      | \$ 432,495                         | 54.47%               |
| 14335  | 437300 | Highway Recycle Receipt           | \$ 45,000                       | \$ 25,045                       | \$ 19,955                          | 55.66%               |
| 14335  | 437301 | Trash Overflow Bags Revenue       | \$ 35,000                       | \$ 3,000                        | \$ 32,000                          | 8.57%                |
| 14915  | 437010 | Cemetery Departmental Revenue     | \$ 119,843                      | \$ 49,494                       | \$ 70,349                          | 41.30%               |
| 15105  | 485002 | Weight & Measure Revenue          | \$ —                            | \$ 3,145                        | \$ (3,145)                         | —%                   |
| 16115  | 437013 | Library Departmental Revenue      | \$ —                            | \$ 211                          | \$ (211)                           | —%                   |
| 16325  | 438002 | Summer Prog Revenue               | \$ 300,000                      | \$ 20,245                       | \$ 279,755                         | 6.75%                |
| 16325  | 438003 | Pool Revenue                      | \$ 460,000                      | \$ 95,095                       | \$ 364,906                         | 20.67%               |
| 16325  | 438004 | SPORT Revenue                     | \$ 25,000                       | \$ 14,055                       | \$ 10,945                          | 56.22%               |
| 16325  | 438008 | Rink Rental Revenue               | \$ 149,000                      | \$ 42,506                       | \$ 106,494                         | 28.53%               |
| 16325  | 438010 | School Program Revenue            | \$ 400,000                      | \$ 300,926                      | \$ 99,074                          | 75.23%               |
| 16325  | 438015 | Field Rentals                     | \$ —                            | \$ 11,028                       | \$ (11,028)                        | —%                   |
| <b>TOTAL CHARGES FOR SERVICES</b>              |        |                                   | \$ 2,730,506                    | \$ 1,241,002                    | \$ 1,489,503                       | 45.45%               |

| <b>LICENSE &amp; PERMITS</b>       |        |                                    | FY2023<br>Revenue from<br>Recap | Collections as<br>of 12/31/2022 | Uncollected<br>as of<br>12/31/2022 | Percent<br>Collected |
|------------------------------------|--------|------------------------------------|---------------------------------|---------------------------------|------------------------------------|----------------------|
| 11225                              | 441000 | Licenses-Alcohol                   | \$ 61,118                       | \$ 3,350                        | \$ 57,768                          | 5.48%                |
| 11615                              | 442001 | Marriage License                   | \$ 3,947                        | \$ 2,350                        | \$ 1,597                           | 59.54%               |
| 11615                              | 442002 | Business Licenses                  | \$ 3,478                        | \$ 1,835                        | \$ 1,643                           | 52.76%               |
| 11615                              | 442003 | Fuel & Gas License                 | \$ 837                          | \$ —                            | \$ 837                             | —%                   |
| 11615                              | 442004 | Cat License                        | \$ 5,865                        | \$ 447                          | \$ 5,418                           | 7.62%                |
| 11615                              | 442005 | Dog License                        | \$ 15,263                       | \$ 1,230                        | \$ 14,033                          | 8.06%                |
| 11615                              | 442007 | Dog & Cat License Online           | \$ 10,980                       | \$ 484                          | \$ 10,496                          | 4.41%                |
| 11615                              | 442008 | Common Victualler & Other Licenses | \$ 4,988                        | \$ —                            | \$ 4,988                           | —%                   |
| 11615                              | 442009 | Vital Record Certificates          | \$ 8,193                        | \$ 928                          | \$ 7,265                           | 11.33%               |
| 12115                              | 445100 | Parking Permits                    | \$ 53,705                       | \$ 27,900                       | \$ 25,805                          | 51.95%               |
| 12415                              | 445201 | Building Permits                   | \$ 774,904                      | \$ 400,853                      | \$ 374,052                         | 51.73%               |
| 12415                              | 445202 | Plumbing Permits                   | \$ 14,775                       | \$ 6,258                        | \$ 8,517                           | 42.36%               |
| 12415                              | 445203 | Gas Permits                        | \$ 5,431                        | \$ 2,068                        | \$ 3,363                           | 38.08%               |
| 12415                              | 445204 | Sign Permits                       | \$ 1,450                        | \$ 600                          | \$ 850                             | 41.38%               |
| 12415                              | 445205 | Awning Permit                      | \$ 570                          | \$ 120                          | \$ 450                             | 21.05%               |
| 12415                              | 445206 | Home Occupation Permit             | \$ 2,357                        | \$ 870                          | \$ 1,487                           | 36.91%               |
| 12415                              | 445207 | Certs of Occupancy                 | \$ —                            | \$ 30                           | \$ (30)                            | —%                   |
| 12415                              | 445208 | Certs of Insp. Permit              | \$ 3,668                        | \$ 2,418                        | \$ 1,250                           | 65.92%               |
| 12415                              | 445210 | Sewer Connection Permit            | \$ 3,267                        | \$ 2,960                        | \$ 307                             | 90.60%               |
| 12415                              | 445211 | Electrical Permits                 | \$ 70,710                       | \$ 19,180                       | \$ 51,530                          | 27.12%               |
| 12415                              | 445213 | Fire Alarm Inspections             | \$ 9,723                        | \$ 4,465                        | \$ 5,258                           | 45.92%               |
| 12415                              | 445214 | StormWater Permits                 | \$ 2,533                        | \$ 1,500                        | \$ 1,033                           | 59.22%               |
| 12415                              | 445217 | Online Building Permit Revenue     | \$ 99,876                       | \$ 28,720                       | \$ 71,156                          | 28.76%               |
| 12415                              | 445218 | Online Electrical Permit           | \$ 65,260                       | \$ 10,280                       | \$ 54,980                          | 15.75%               |
| 12415                              | 445219 | Online Plumbing Permit             | \$ 17,986                       | \$ 2,707                        | \$ 15,279                          | 15.05%               |
| 12415                              | 445220 | Online Gas Permit                  | \$ 6,975                        | \$ 1,005                        | \$ 5,970                           | 14.41%               |
| 14225                              | 445500 | PW Street Opening Permits          | \$ 60,000                       | \$ 35,797                       | \$ 24,203                          | 59.66%               |
| 15105                              | 437011 | Health Department Revenue          | \$ 45,773                       | \$ 16,605                       | \$ 29,168                          | 36.28%               |
| <b>TOTAL LICENSE &amp; PERMITS</b> |        |                                    | <b>\$ 1,353,632</b>             | <b>\$ 574,960</b>               | <b>\$ 778,672</b>                  | <b>42.48%</b>        |

| <b>FINES &amp; FORFEITURES</b>       |        |                          | FY2023<br>Revenue from<br>Recap | Collections as<br>of 12/31/2022 | Uncollected<br>as of<br>12/31/2022 | Percent<br>Collected |
|--------------------------------------|--------|--------------------------|---------------------------------|---------------------------------|------------------------------------|----------------------|
| 15                                   | 468000 | Court Fines              | \$ 285                          | \$ 60                           | \$ 225                             | 21.05%               |
| 11475                                | 477100 | Parking Fines            | \$ 184,133                      | \$ 27,084                       | \$ 157,049                         | 14.71%               |
| 12115                                | 477400 | MV Violation Fines       | \$ 9,866                        | \$ 45,210                       | \$ (35,344)                        | 458.24%              |
| 12115                                | 477600 | Police False Alarm Fines | \$ 5,040                        | \$ 1,860                        | \$ 3,180                           | 36.90%               |
| <b>TOTAL FINES &amp; FORFEITURES</b> |        |                          | <b>\$ 199,324</b>               | <b>\$ 74,214</b>                | <b>\$ 125,110</b>                  | <b>37.23%</b>        |

| <b>INVESTMENT INCOME</b>       |        |                         | FY2023<br>Revenue from<br>Recap | Collections as<br>of 12/31/2022 | Uncollected<br>as of<br>12/31/2022 | Percent<br>Collected |
|--------------------------------|--------|-------------------------|---------------------------------|---------------------------------|------------------------------------|----------------------|
| 15                             | 482000 | Interest on Investments | \$ 150,000                      | \$ 286,564                      | \$ (136,564)                       | 191.04%              |
| <b>TOTAL INVESTMENT INCOME</b> |        |                         | <b>\$ 150,000</b>               | <b>\$ 286,564</b>               | <b>\$ (136,564)</b>                | <b>191.04%</b>       |

| <b>MISCELLANEOUS NON-RECURRING REVENUE</b> |        |  | FY2023<br>Revenue from<br>Recap | Collections as<br>of 12/31/2022 | Uncollected<br>as of<br>12/31/2022 | Percent<br>Collected |
|--|--------|--|---------------------------------|---------------------------------|------------------------------------|----------------------|
| 15   | 437014 | Other Misc Departmental Revenue            | \$ —                            | \$ 31,369                       | \$ (31,369)                        | —%                   |
| 11355                                      | 484300 | Prior Year Misc Reimbursements             | \$ —                            | \$ 37,935                       | \$ (37,935)                        | —%                   |
| 12215                                      | 437007 | Fire Departmental Revenue                  | \$ —                            | \$ 1,491                        | \$ (1,491)                         | —%                   |
| 15415                                      | 445001 | Senior Parking Permits                     | \$ —                            | \$ 335                          | \$ (335)                           | —%                   |
| <b>TOTAL MISC NON-RECURRING REVENUE</b>    |        |  | <b>\$ —</b>                     | <b>\$ 71,131</b>                | <b>\$ (71,131)</b>                 | <b>—%</b>            |
| <b>INTERFUND OPERATING TRANSFERS</b>       |        |  | FY2023<br>Revenue from<br>Recap | Collections as<br>of 12/31/2022 | Uncollected<br>as of<br>12/31/2022 | Percent<br>Collected |
| 19925                                      | 497100 | Transfers from Special Revenue Funds       | \$ —                            | \$ 25,000                       | \$ (25,000)                        | —%                   |
| 199515                                     | 497400 | Belmont Light PILOT Payment                | \$ 350,000                      | \$ —                            | \$ 350,000                         | —%                   |
| 199525                                     | 497700 | Sewer Indirect Charges                     | \$ 519,000                      | \$ 519,000                      | \$ —                               | 100.00%              |
| 199535                                     | 497600 | Water Indirect Charges                     | \$ 519,000                      | \$ 519,000                      | \$ —                               | 100.00%              |
| 19965                                      | 497500 | Transfers from Special Purpose Trust Funds | \$ —                            | \$ 150,000                      | \$ (150,000)                       | —%                   |
| <b>TOTAL INTERFUND OPERATING TRANSFERS</b> |        |  | <b>\$ 1,388,000</b>             | <b>\$ 1,213,000</b>             | <b>\$ 175,000</b>                  | <b>87.39%</b>        |
| <b>GRAND TOTAL GENERAL FUND REVENUE</b>    |        |  | <b>\$ 139,349,882</b>           | <b>\$ 63,597,255</b>            | <b>\$ 75,752,626</b>               | <b>45.64%</b>        |



## Program 1000 - General Government

|   | (A)<br>Original<br>Appropriation | (B)<br>Transfer/<br>Adjustments | (C)<br>Revised<br>Budget | (D)<br>Year-to-Date<br>Expended | (E)<br>Encumbrances | (F)<br>Available<br>Budget | ((D+E)/C)<br>% Used<br>(Exp. & Enc.) | (D/C)<br>% Used<br>(Exp. Only) |
|---|----------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------|----------------------------|--------------------------------------|--------------------------------|
| <b>Board of Assessors</b>                   |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$281,598                        | \$—                             | \$281,598                | \$120,024                       | \$—                 | \$161,574                  | 42.6%                                | 42.6%                          |
| Expenses                                    | \$142,500                        | \$—                             | \$142,500                | \$18,347                        | \$—                 | \$124,153                  | 12.9%                                | 12.9%                          |
| <b>Human Resources</b>                      |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$200,828                        | \$—                             | \$200,828                | \$111,253                       | \$—                 | \$89,575                   | 55.4%                                | 55.4%                          |
| Expenses                                    | \$69,700                         | \$—                             | \$69,700                 | \$16,445                        | \$14,625            | \$38,630                   | 44.6%                                | 23.6%                          |
| <b>Information Technology</b>               |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$420,193                        | \$—                             | \$420,193                | \$183,529                       | \$—                 | \$236,664                  | 43.7%                                | 43.7%                          |
| Expenses                                    | \$772,500                        | \$—                             | \$772,500                | \$427,540                       | \$110,239           | \$234,720                  | 69.6%                                | 55.3%                          |
| Capital Outlay                              | \$160,000                        | \$—                             | \$160,000                | \$64,008                        | \$18,350            | \$77,641                   | 51.5%                                | 40.0%                          |
| <b>Town Accountant</b>                      |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$279,852                        | \$—                             | \$279,852                | \$141,376                       | \$—                 | \$138,476                  | 50.5%                                | 50.5%                          |
| Expenses                                    | \$82,300                         | \$—                             | \$82,300                 | \$20,981                        | \$35,000            | \$26,319                   | 68.0%                                | 25.5%                          |
| <b>Warrant Committee Reserve</b>            |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Expenses                                    | \$400,000                        | \$—                             | \$400,000                | \$—                             | \$—                 | \$400,000                  | —%                                   | —%                             |
| <b>Select Board</b>                         |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$24,000                         | \$—                             | \$24,000                 | \$11,982                        | \$—                 | \$12,018                   | 49.9%                                | 49.9%                          |
| Expenses                                    | \$84,490                         | \$—                             | \$84,490                 | \$43,692                        | \$10,814            | \$29,983                   | 64.5%                                | 51.7%                          |
| <b>Town Administration</b>                  |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$579,048                        | \$—                             | \$579,048                | \$298,492                       | \$—                 | \$280,556                  | 51.5%                                | 51.5%                          |
| Expenses                                    | \$25,550                         | \$—                             | \$25,550                 | \$5,628                         | \$5,000             | \$14,922                   | 41.6%                                | 22.0%                          |
| Legal Expenses                              | \$297,500                        | \$—                             | \$297,500                | \$124,859                       | \$144,107           | \$28,534                   | 90.4%                                | 42.0%                          |
| VFW & American Legion                       | \$7,500                          | \$—                             | \$7,500                  | \$1,875                         | \$—                 | \$5,625                    | 25.0%                                | 25.0%                          |
| <b>Town Clerk - Administration</b>          |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$219,030                        | \$—                             | \$219,030                | \$111,760                       | \$—                 | \$107,270                  | 51.0%                                | 51.0%                          |
| Expenses                                    | \$23,617                         | \$—                             | \$23,617                 | \$7,761                         | \$3,380             | \$12,476                   | 47.2%                                | 32.9%                          |
| <b>Town Clerk - Elections</b>               |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$170,901                        | \$—                             | \$170,901                | \$83,682                        | \$—                 | \$87,219                   | 49.0%                                | 49.0%                          |
| Expenses                                    | \$77,555                         | \$—                             | \$77,555                 | \$31,661                        | \$13,396            | \$32,499                   | 58.1%                                | 40.8%                          |
| <b>Town Clerk - Town Meeting</b>            |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$5,995                          | \$—                             | \$5,995                  | \$(216)                         | \$—                 | \$6,211                    | (3.6)%                               | (3.6)%                         |
| Expenses                                    | \$28,200                         | \$—                             | \$28,200                 | \$575                           | \$—                 | \$27,625                   | 2.0%                                 | 2.0%                           |
| <b>Treasurer/Collector - Administration</b> |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$508,174                        | \$—                             | \$508,174                | \$220,255                       | \$—                 | \$287,919                  | 43.3%                                | 43.3%                          |
| Expenses                                    | \$120,100                        | \$—                             | \$120,100                | \$11,302                        | \$48,176            | \$60,621                   | 49.5%                                | 9.4%                           |

| <b>Treasurer/Collector - Parking Clerk</b>   |                    |            |                    |                    |                  |                    |              |              |
|--|--------------------|------------|--------------------|--------------------|------------------|--------------------|--------------|--------------|
| Personal Services                            | \$3,000            | \$—        | \$3,000            | \$1,500            | \$—              | \$1,500            | 50.0%        | 50.0%        |
| Expenses                                     | \$93,500           | \$—        | \$93,500           | \$17,583           | \$47,649         | \$28,267           | 69.8%        | 18.8%        |
| <b>Total General Govt. Personal Services</b> | <b>\$2,692,619</b> | <b>\$—</b> | <b>\$2,692,619</b> | <b>\$1,283,639</b> | <b>\$—</b>       | <b>\$1,408,980</b> | <b>47.7%</b> | <b>47.7%</b> |
| <b>Total General Govt. Expenses</b>          | <b>\$2,225,012</b> | <b>\$—</b> | <b>\$2,225,012</b> | <b>\$728,250</b>   | <b>\$432,387</b> | <b>\$1,064,375</b> | <b>52.2%</b> | <b>32.7%</b> |
| Total General Govt. Capital Outlay           | \$160,000          | \$—        | \$160,000          | \$64,008           | \$18,350         | \$77,641           | 51.5%        | 40.0%        |
| <b>Grand Total General Govt.</b>             | <b>\$5,077,631</b> | <b>\$—</b> | <b>\$5,077,631</b> | <b>\$2,075,898</b> | <b>\$450,737</b> | <b>\$2,550,996</b> | <b>49.8%</b> | <b>40.9%</b> |

| <b>Program 2000 - Retirement Expenses</b> |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
|---|----------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------|----------------------------|--------------------------------------|--------------------------------|
|   | (A)<br>Original<br>Appropriation | (B)<br>Transfer/<br>Adjustments | (C)<br>Revised<br>Budget | (D)<br>Year-to-Date<br>Expended | (E)<br>Encumbrances | (F)<br>Available<br>Budget | ((D+E)/C)<br>% Used<br>(Exp. & Enc.) | (D/C)<br>% Used<br>(Exp. Only) |
| <b>Contributory Retirement</b>            |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Belmont Retirement System Assessment      | \$10,092,024                     | \$—                             | \$10,092,024             | \$10,092,024                    | \$—                 | \$—                        | 100.0%                               | 100.0%                         |
| <b>Grand Total Retirement Expenses</b>    | <b>\$10,092,024</b>              | <b>\$—</b>                      | <b>\$10,092,024</b>      | <b>\$10,092,024</b>             | <b>\$—</b>          | <b>\$—</b>                 | <b>100.0%</b>                        | <b>100.0%</b>                  |

| <b>Program 2100 - Employee Benefits, Other Reserves</b> |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
|---|----------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------|----------------------------|--------------------------------------|--------------------------------|
|   | (A)<br>Original<br>Appropriation | (B)<br>Transfer/<br>Adjustments | (C)<br>Revised<br>Budget | (D)<br>Year-to-Date<br>Expended | (E)<br>Encumbrances | (F)<br>Available<br>Budget | ((D+E)/C)<br>% Used<br>(Exp. & Enc.) | (D/C)<br>% Used<br>(Exp. Only) |
| <b>Employee/Retiree Benefits</b>                        |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Retiree Health Insurance                                | \$1,798,748                      | \$—                             | \$1,798,748              | \$883,454                       | \$—                 | \$915,294                  | 49.1%                                | 49.1%                          |
| Employee Health Insurance                               | \$3,454,596                      | \$—                             | \$3,454,596              | \$1,817,710                     | \$—                 | \$1,636,886                | 52.6%                                | 52.6%                          |
| Medicare Employer Contribution                          | \$331,895                        | \$—                             | \$331,895                | \$214,034                       | \$—                 | \$117,861                  | 64.5%                                | 64.5%                          |
| Employee Life Insurance                                 | \$19,425                         | \$—                             | \$19,425                 | \$8,789                         | \$—                 | \$10,636                   | 45.2%                                | 45.2%                          |
| Unemployment Insurance                                  | \$40,000                         | \$—                             | \$40,000                 | \$18,995                        | \$—                 | \$21,005                   | 47.5%                                | 47.5%                          |
| Workers Compensation                                    | \$193,213                        | \$—                             | \$193,213                | \$103,646                       | \$—                 | \$89,567                   | 53.6%                                | 53.6%                          |
| <b>Total Benefits</b>                                   | <b>\$5,837,877</b>               | <b>\$—</b>                      | <b>\$5,837,877</b>       | <b>\$3,046,629</b>              | <b>\$—</b>          | <b>\$2,791,248</b>         | <b>52.2%</b>                         | <b>52.2%</b>                   |
| <b>Liability Insurance</b>                              | <b>\$614,231</b>                 | <b>\$—</b>                      | <b>\$614,231</b>         | <b>\$347,065</b>                | <b>\$—</b>          | <b>\$267,166</b>           | <b>56.5%</b>                         | <b>56.5%</b>                   |
| <b>Salary Reserve</b>                                   | <b>\$750,450</b>                 | <b>\$—</b>                      | <b>\$750,450</b>         | <b>\$34</b>                     | <b>\$—</b>          | <b>\$750,416</b>           | <b>—%</b>                            | <b>—%</b>                      |
| <b>Grand Total Benefits, Other Reserves</b>             | <b>\$7,202,558</b>               | <b>\$—</b>                      | <b>\$7,202,558</b>       | <b>\$3,393,727</b>              | <b>\$—</b>          | <b>\$3,808,831</b>         | <b>47.1%</b>                         | <b>47.1%</b>                   |

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

|  | (A)<br>Original<br>Appropriation | (B)<br>Transfer/<br>Adjustments | (C)<br>Revised<br>Budget | (D)<br>Year-to-Date<br>Expended | (E)<br>Encumbrances | (F)<br>Available<br>Budget | ((D+E)/C)<br>% Used<br>(Exp. & Enc.) | (D/C)<br>% Used<br>(Exp. Only) |
|--|----------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------|----------------------------|--------------------------------------|--------------------------------|
| <b>Belmont Emergency Management Agency</b> |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                          | \$16,200                         | \$—                             | \$16,200                 | \$7,299                         | \$—                 | \$8,901                    | 45.1%                                | 45.1%                          |
| Expenses                                   | \$7,944                          | \$—                             | \$7,944                  | \$1,765                         | \$—                 | \$6,179                    | 22.2%                                | 22.2%                          |
| <b>TOTAL BEMA PERSONAL SERVICES</b>        | <b>\$16,200</b>                  | <b>\$—</b>                      | <b>\$16,200</b>          | <b>\$7,299</b>                  | <b>\$—</b>          | <b>\$8,901</b>             | <b>45.1%</b>                         | <b>45.1%</b>                   |
| <b>TOTAL BEMA EXPENSES</b>                 | <b>\$7,944</b>                   | <b>\$—</b>                      | <b>\$7,944</b>           | <b>\$1,765</b>                  | <b>\$—</b>          | <b>\$6,179</b>             | <b>22.2%</b>                         | <b>22.2%</b>                   |
| <b>GRAND TOTAL BEMA</b>                    | <b>\$24,144</b>                  | <b>\$—</b>                      | <b>\$24,144</b>          | <b>\$9,063</b>                  | <b>\$—</b>          | <b>\$15,081</b>            | <b>37.5%</b>                         | <b>37.5%</b>                   |

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

|                                     | (A)<br>Original<br>Appropriation | (B)<br>Transfer/<br>Adjustments | (C)<br>Revised<br>Budget | (D)<br>Year-to-Date<br>Expended | (E)<br>Encumbrances | (F)<br>Available<br>Budget | ((D+E)/C)<br>% Used<br>(Exp. & Enc.) | (D/C)<br>% Used<br>(Exp. Only) |
|-------------------------------------|----------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------|----------------------------|--------------------------------------|--------------------------------|
| <b>Fire Administration</b>          |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                   | \$613,911                        | \$—                             | \$613,911                | \$285,663                       | \$—                 | \$328,248                  | 46.5%                                | 46.5%                          |
| Expenses                            | \$146,650                        | \$—                             | \$146,650                | \$52,742                        | \$—                 | \$93,908                   | 36.0%                                | 36.0%                          |
| Capital Outlay                      | \$—                              | \$—                             | \$—                      | \$—                             | \$—                 | \$—                        | —%                                   | —%                             |
| <b>Fire Suppression</b>             |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                   | \$4,705,289                      | \$—                             | \$4,705,289              | \$2,224,234                     | \$—                 | \$2,481,055                | 47.3%                                | 47.3%                          |
| Expenses                            | \$231,500                        | \$—                             | \$231,500                | \$111,179                       | \$7,780             | \$112,541                  | 51.4%                                | 48.0%                          |
| Capital Outlay                      | \$79,600                         | \$—                             | \$79,600                 | \$966                           | \$—                 | \$78,634                   | 1.2%                                 | 1.2%                           |
| <b>Emergency Medical Services</b>   |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                   | \$28,530                         | \$—                             | \$28,530                 | \$7,734                         | \$—                 | \$20,796                   | 27.1%                                | 27.1%                          |
| Expenses                            | \$152,800                        | \$—                             | \$152,800                | \$48,193                        | \$—                 | \$104,607                  | 31.5%                                | 31.5%                          |
| Capital Outlay                      | \$20,000                         | \$—                             | \$20,000                 | \$12,067                        | \$5,568             | \$2,365                    | 88.2%                                | 60.3%                          |
| <b>TOTAL FIRE PERSONAL SERVICES</b> | <b>\$5,347,730</b>               | <b>\$—</b>                      | <b>\$5,347,730</b>       | <b>\$2,517,631</b>              | <b>\$—</b>          | <b>\$2,830,099</b>         | <b>47.1%</b>                         | <b>47.1%</b>                   |
| <b>TOTAL FIRE EXPENSES</b>          | <b>\$530,950</b>                 | <b>\$—</b>                      | <b>\$530,950</b>         | <b>\$212,113</b>                | <b>\$7,780</b>      | <b>\$311,057</b>           | <b>41.4%</b>                         | <b>39.9%</b>                   |
| <b>TOTAL FIRE Capital Outlay</b>    | <b>\$99,600</b>                  | <b>\$—</b>                      | <b>\$99,600</b>          | <b>\$13,034</b>                 | <b>\$5,568</b>      | <b>\$80,999</b>            | <b>18.7%</b>                         | <b>13.1%</b>                   |
| <b>GRAND TOTAL FIRE</b>             | <b>\$5,978,280</b>               | <b>\$—</b>                      | <b>\$5,978,280</b>       | <b>\$2,742,777</b>              | <b>\$13,348</b>     | <b>\$3,222,154</b>         | <b>46.1%</b>                         | <b>45.9%</b>                   |

| <b>Sub-Program 3200 - Public Safety, Police Department</b> |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
|--|----------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------|----------------------------|--------------------------------------|--------------------------------|
|  | (A)<br>Original<br>Appropriation | (B)<br>Transfer/<br>Adjustments | (C)<br>Revised<br>Budget | (D)<br>Year-to-Date<br>Expended | (E)<br>Encumbrances | (F)<br>Available<br>Budget | ((D+E)/C)<br>% Used<br>(Exp. & Enc.) | (D/C)<br>% Used<br>(Exp. Only) |
| <b>Police Administration</b>                               |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$428,805                        | \$—                             | \$428,805                | \$217,170                       | \$—                 | \$211,635                  | 50.6%                                | 50.6%                          |
| Expenses   | \$70,924                         | \$—                             | \$70,924                 | \$21,333                        | \$—                 | \$49,591                   | 30.1%                                | 30.1%                          |
| Capital Outlay   | \$25,000                         | \$—                             | \$25,000                 | \$—                             | \$570               | \$24,430                   | 2.3%                                 | —%                             |
| <b>Police Records</b>                                      |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$80,896                         | \$—                             | \$80,896                 | \$35,827                        | \$—                 | \$45,069                   | 44.3%                                | 44.3%                          |
| Expenses   | \$8,606                          | \$—                             | \$8,606                  | \$659                           | \$—                 | \$7,947                    | 7.7%                                 | 7.7%                           |
| <b>Police Patrol</b>                                       |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$3,792,171                      | \$—                             | \$3,792,171              | \$1,838,194                     | \$—                 | \$1,953,977                | 48.5%                                | 48.5%                          |
| Expenses   | \$368,873                        | \$—                             | \$368,873                | \$123,448                       | \$—                 | \$245,425                  | 33.5%                                | 33.5%                          |
| Capital Outlay   | \$225,000                        | \$—                             | \$225,000                | \$24,236                        | \$197,229           | \$3,535                    | 98.4%                                | 10.8%                          |
| <b>Traffic Control</b>                                     |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$499,965                        | \$—                             | \$499,965                | \$205,868                       | \$—                 | \$294,097                  | 41.2%                                | 41.2%                          |
| Expenses   | \$31,731                         | \$—                             | \$31,731                 | \$24,910                        | \$—                 | \$6,821                    | 78.5%                                | 78.5%                          |
| <b>Detectives</b>  |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$549,683                        | \$—                             | \$549,683                | \$280,100                       | \$—                 | \$269,583                  | 51.0%                                | 51.0%                          |
| Expenses   | \$15,099                         | \$—                             | \$15,099                 | \$3,306                         | \$—                 | \$11,793                   | 21.9%                                | 21.9%                          |
| <b>Community Service</b>                                   |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$476,967                        | \$—                             | \$476,967                | \$234,445                       | \$—                 | \$242,522                  | 49.2%                                | 49.2%                          |
| Expenses   | \$17,268                         | \$—                             | \$17,268                 | \$8,906                         | \$—                 | \$8,362                    | 51.6%                                | 51.6%                          |
| <b>Dispatch</b>  |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$745,199                        | \$—                             | \$745,199                | \$459,722                       | \$—                 | \$285,477                  | 61.7%                                | 61.7%                          |
| Expenses   | \$126,664                        | \$—                             | \$126,664                | \$89,335                        | \$—                 | \$37,329                   | 70.5%                                | 70.5%                          |
| Total Police Personal Services                             | \$6,573,686                      | \$—                             | \$6,573,686              | \$3,271,325                     | \$—                 | \$3,302,361                | 49.8%                                | 49.8%                          |
| Total Police Expenses                                      | \$639,165                        | \$—                             | \$639,165                | \$271,896                       | \$—                 | \$367,269                  | 42.5%                                | 42.5%                          |
| Total Police Capital Outlay                                | \$250,000                        | \$—                             | \$250,000                | \$24,236                        | \$197,799           | \$27,965                   | 88.8%                                | 9.7%                           |
| <b>Grand Total Police Dept.</b>                            | <b>\$7,462,851</b>               | <b>\$—</b>                      | <b>\$7,462,851</b>       | <b>\$3,567,456</b>              | <b>\$197,799</b>    | <b>\$3,697,595</b>         | <b>50.5%</b>                         | <b>47.8%</b>                   |
| <b>Total Public Safety</b>                                 |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Total Public Safety Personal Services                      | \$11,937,616                     | \$—                             | \$11,937,616             | \$5,796,254                     | \$—                 | \$6,141,362                | 48.6%                                | 48.6%                          |
| Total Public Safety Expenses                               | \$1,178,059                      | \$—                             | \$1,178,059              | \$485,773                       | \$7,780             | \$684,505                  | 41.9%                                | 41.2%                          |
| Total Public Safety Capital Outlay                         | \$349,600                        | \$—                             | \$349,600                | \$37,270                        | \$203,367           | \$108,963                  | 68.8%                                | 10.7%                          |
| <b>Grand Total Public Safety</b>                           | <b>\$13,465,275</b>              | <b>\$—</b>                      | <b>\$13,465,275</b>      | <b>\$6,319,297</b>              | <b>\$211,147</b>    | <b>\$6,934,830</b>         | <b>48.5%</b>                         | <b>46.9%</b>                   |

| <b>Sub-Program 4100 - Belmont Public Schools</b> |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
|--|----------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------|----------------------------|--------------------------------------|--------------------------------|
|  | (A)<br>Original<br>Appropriation | (B)<br>Transfer/<br>Adjustments | (C)<br>Revised<br>Budget | (D)<br>Year-to-Date<br>Expended | (E)<br>Encumbrances | (F)<br>Available<br>Budget | ((D+E)/C)<br>% Used<br>(Exp. & Enc.) | (D/C)<br>% Used<br>(Exp. Only) |
| <b>Belmont Public Schools</b>                    |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                | \$47,003,650                     | \$—                             | \$47,003,650             | \$16,113,794                    | \$57,016            | \$30,832,840               | 34.4%                                | 34.3%                          |
| Expenses   | \$10,150,821                     | \$—                             | \$10,150,821             | \$4,418,971                     | \$6,958,835         | \$(1,226,986)              | 112.1%                               | 43.5%                          |
| Fringe Benefits                                  | \$9,828,455                      | \$—                             | \$9,828,455              | \$4,581,419                     | \$—                 | \$5,247,036                | 46.6%                                | 46.6%                          |
| Total Public Schools P. S.                       | \$47,003,650                     | \$—                             | \$47,003,650             | \$16,113,794                    | \$57,016            | \$30,832,840               | 34.4%                                | 34.3%                          |
| Total Public Schools Expenses                    | \$10,150,821                     | \$—                             | \$10,150,821             | \$4,418,971                     | \$6,958,835         | \$(1,226,986)              | 112.1%                               | 43.5%                          |
| Total Public Schools Fringe                      | \$9,828,455                      | \$—                             | \$9,828,455              | \$4,581,419                     | \$—                 | \$5,247,036                | 46.6%                                | 46.6%                          |
| <b>Grand Total Public Schools</b>                | <b>\$66,982,926</b>              | <b>\$—</b>                      | <b>\$66,982,926</b>      | <b>\$25,114,184</b>             | <b>\$7,015,852</b>  | <b>\$34,852,890</b>        | <b>48.0%</b>                         | <b>37.5%</b>                   |

| <b>Sub-Program 4200 - Vocational Education</b> |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
|--|----------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------|----------------------------|--------------------------------------|--------------------------------|
|  | (A)<br>Original<br>Appropriation | (B)<br>Transfer/<br>Adjustments | (C)<br>Revised<br>Budget | (D)<br>Year-to-Date<br>Expended | (E)<br>Encumbrances | (F)<br>Available<br>Budget | ((D+E)/C)<br>% Used<br>(Exp. & Enc.) | (D/C)<br>% Used<br>(Exp. Only) |
| <b>Regional Vocational High Schools</b>        |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Regional School Tuition/Expenses               | \$1,137,269                      | \$—                             | \$1,137,269              | \$471,528                       | \$393,754           | \$271,987                  | 76.1%                                | 41.5%                          |
| Total Regional Schools                         | \$1,137,269                      | \$—                             | \$1,137,269              | \$471,528                       | \$393,754           | \$271,987                  | 76.1%                                | 41.5%                          |
| <b>Grand Total Regional Schools</b>            | <b>\$1,137,269</b>               | <b>\$—</b>                      | <b>\$1,137,269</b>       | <b>\$471,528</b>                | <b>\$393,754</b>    | <b>\$271,987</b>           | <b>76.1%</b>                         | <b>41.5%</b>                   |

| <b>Sub-Program 5100 - Public Services, Community Development</b> |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
|--|----------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------|----------------------------|--------------------------------------|--------------------------------|
|  | (A)<br>Original<br>Appropriation | (B)<br>Transfer/<br>Adjustments | (C)<br>Revised<br>Budget | (D)<br>Year-to-Date<br>Expended | (E)<br>Encumbrances | (F)<br>Available<br>Budget | ((D+E)/C)<br>% Used<br>(Exp. & Enc.) | (D/C)<br>% Used<br>(Exp. Only) |
| <b>Community Development</b>                                     |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$362,634                        | \$—                             | \$362,634                | \$175,079                       | \$—                 | \$187,555                  | 48.3%                                | 48.3%                          |
| Expenses   | \$34,130                         | \$—                             | \$34,130                 | \$5,003                         | \$—                 | \$29,127                   | 14.7%                                | 14.7%                          |
| <b>Planning</b>  |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$205,472                        | \$—                             | \$205,472                | \$76,911                        | \$—                 | \$128,561                  | 37.4%                                | 37.4%                          |
| Expenses   | \$30,150                         | \$—                             | \$30,150                 | \$1,252                         | \$—                 | \$28,899                   | 4.2%                                 | 4.2%                           |
| <b>Building Inspection</b>                                       |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$293,475                        | \$—                             | \$293,475                | \$108,687                       | \$—                 | \$184,788                  | 37.0%                                | 37.0%                          |
| Expenses   | \$34,470                         | \$—                             | \$34,470                 | \$5,084                         | \$—                 | \$29,386                   | 14.7%                                | 14.7%                          |
| <b>Engineering Services</b>                                      |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$25,500                         | \$—                             | \$25,500                 | \$4,211                         | \$—                 | \$21,289                   | 16.5%                                | 16.5%                          |
| Expenses   | \$10,380                         | \$—                             | \$10,380                 | \$6,559                         | \$—                 | \$3,821                    | 63.2%                                | 63.2%                          |
| Total Comm. Dev. Personal Services                               | \$887,081                        | \$—                             | \$887,081                | \$364,888                       | \$—                 | \$522,193                  | 41.1%                                | 41.1%                          |
| Total Comm. Dev. Expenses  | \$109,130                        | \$—                             | \$109,130                | \$17,897                        | \$—                 | \$91,233                   | 16.4%                                | 16.4%                          |
| <b>Grand Total Community Development</b>                         | <b>\$996,211</b>                 | <b>\$—</b>                      | <b>\$996,211</b>         | <b>\$382,784</b>                | <b>\$—</b>          | <b>\$613,427</b>           | <b>38.4%</b>                         | <b>38.4%</b>                   |

| <b>Sub-Program 5200 - Public Services, Public Works</b> |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
|---|----------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------|----------------------------|--------------------------------------|--------------------------------|
|   | (A)<br>Original<br>Appropriation | (B)<br>Transfer/<br>Adjustments | (C)<br>Revised<br>Budget | (D)<br>Year-to-Date<br>Expended | (E)<br>Encumbrances | (F)<br>Available<br>Budget | ((D+E)/C)<br>% Used<br>(Exp. & Enc.) | (D/C)<br>% Used<br>(Exp. Only) |
| <b>Administration</b>                                   |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                       | \$318,842                        | \$—                             | \$318,842                | \$141,806                       | \$—                 | \$177,036                  | 44.5%                                | 44.5%                          |
| Expenses  | \$14,440                         | \$—                             | \$14,440                 | \$4,331                         | \$—                 | \$10,109                   | 30.0%                                | 30.0%                          |
| <b>Street Maintenance</b>                               |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                       | \$583,016                        | \$—                             | \$583,016                | \$288,972                       | \$—                 | \$294,044                  | 49.6%                                | 49.6%                          |
| Expenses  | \$209,190                        | \$—                             | \$209,190                | \$94,473                        | \$—                 | \$114,717                  | 45.2%                                | 45.2%                          |
| <b>Snow &amp; Ice</b>                                   |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                       | \$129,449                        | \$—                             | \$129,449                | \$17,282                        | \$—                 | \$112,167                  | 13.4%                                | 13.4%                          |
| Expenses  | \$634,880                        | \$—                             | \$634,880                | \$31,521                        | \$—                 | \$603,359                  | 5.0%                                 | 5.0%                           |
| <b>Street Lighting</b>                                  |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Expenses  | \$270,000                        | \$—                             | \$270,000                | \$44,246                        | \$—                 | \$225,754                  | 16.4%                                | 16.4%                          |
| <b>Central Fleet Maintenance</b>                        |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                       | \$286,333                        | \$—                             | \$286,333                | \$140,658                       | \$—                 | \$145,675                  | 49.1%                                | 49.1%                          |
| Expenses  | \$224,355                        | \$—                             | \$224,355                | \$95,420                        | \$17,910            | \$111,024                  | 50.5%                                | 42.5%                          |
| Capital Outlay  | \$47,385                         | \$—                             | \$47,385                 | \$47,377                        | \$—                 | \$8                        | 100.0%                               | 100.0%                         |
| <b>Parks Division</b>                                   |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                       | \$401,442                        | \$—                             | \$401,442                | \$152,398                       | \$—                 | \$249,044                  | 38.0%                                | 38.0%                          |
| Expenses  | \$158,134                        | \$—                             | \$158,134                | \$55,850                        | \$5,562             | \$96,722                   | 38.8%                                | 35.3%                          |
| Capital Outlay  | \$14,290                         | \$—                             | \$14,290                 | \$1,437                         | \$2,550             | \$10,303                   | 27.9%                                | 10.1%                          |
| <b>Cemetery</b>   |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                       | \$417,369                        | \$—                             | \$417,369                | \$183,805                       | \$—                 | \$233,564                  | 44.0%                                | 44.0%                          |
| Expenses  | \$92,985                         | \$—                             | \$92,985                 | \$20,624                        | \$2,600             | \$69,761                   | 25.0%                                | 22.2%                          |
| Capital Outlay  | \$18,205                         | \$—                             | \$18,205                 | \$—                             | \$—                 | \$18,205                   | —%                                   | —%                             |
| <b>Forestry</b>   |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                       | \$—                              | \$—                             | \$—                      | \$—                             | \$—                 | \$—                        | —%                                   | —%                             |
| Expenses  | \$403,845                        | \$—                             | \$403,845                | \$100,874                       | \$85,800            | \$217,170                  | 46.2%                                | 25.0%                          |
| <b>Collection &amp; Disposal</b>                        |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                       | \$19,668                         | \$—                             | \$19,668                 | \$8,492                         | \$—                 | \$11,176                   | 43.2%                                | 43.2%                          |
| Expenses  | \$3,307,915                      | \$—                             | \$3,307,915              | \$1,320,022                     | \$1,679,555         | \$308,338                  | 90.7%                                | 39.9%                          |
| Total DPW Personal Services                             | \$2,156,119                      | \$—                             | \$2,156,119              | \$933,412                       | \$—                 | \$1,222,707                | 43.3%                                | 43.3%                          |
| Total Public Works Expenses                             | \$5,315,744                      | \$—                             | \$5,315,744              | \$1,767,363                     | \$1,791,427         | \$1,756,954                | 66.9%                                | 33.2%                          |
| Total Public Works Capital Outlay                       | \$79,880                         | \$—                             | \$79,880                 | \$48,814                        | \$2,550             | \$28,516                   | 64.3%                                | 61.1%                          |
| <b>Grand Total Public Works</b>                         | <b>\$7,551,743</b>               | <b>\$—</b>                      | <b>\$7,551,743</b>       | <b>\$2,749,588</b>              | <b>\$1,793,977</b>  | <b>\$3,008,177</b>         | <b>60.2%</b>                         | <b>36.4%</b>                   |

| <b>Sub-Program 5300 - Public Services, Recreation</b> |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
|---|----------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------|----------------------------|--------------------------------------|--------------------------------|
|   | (A)<br>Original<br>Appropriation | (B)<br>Transfer/<br>Adjustments | (C)<br>Revised<br>Budget | (D)<br>Year-to-Date<br>Expended | (E)<br>Encumbrances | (F)<br>Available<br>Budget | ((D+E)/C)<br>% Used<br>(Exp. & Enc.) | (D/C)<br>% Used<br>(Exp. Only) |
| <b>Administration</b>                                 |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                     | \$290,531                        | \$—                             | \$290,531                | \$128,079                       | \$—                 | \$162,452                  | 44.1%                                | 44.1%                          |
| Expenses  | \$26,290                         | \$4,000                         | \$30,290                 | \$20,643                        | \$—                 | \$9,647                    | 68.2%                                | 68.2%                          |
| <b>Programs</b>                                       |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                     | \$565,904                        | \$40,000                        | \$605,904                | \$413,111                       | \$—                 | \$192,793                  | 68.2%                                | 68.2%                          |
| Expenses  | \$423,200                        | \$240,000                       | \$663,200                | \$246,698                       | \$4,940             | \$411,562                  | 37.9%                                | 37.2%                          |
| Total Recreation Personal Services                    | \$856,435                        | \$40,000                        | \$896,435                | \$541,190                       | \$—                 | \$355,245                  | 60.4%                                | 60.4%                          |
| Total Recreation Expenses                             | \$449,490                        | \$244,000                       | \$693,490                | \$267,341                       | \$4,940             | \$421,209                  | 39.3%                                | 38.6%                          |
| <b>Grand Total Recreation</b>                         | <b>\$1,305,925</b>               | <b>\$284,000</b>                | <b>\$1,589,925</b>       | <b>\$808,531</b>                | <b>\$4,940</b>      | <b>\$776,454</b>           | <b>51.2%</b>                         | <b>50.9%</b>                   |
| <b>Sub-Program 5400 - Public Services, Facilities</b> |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
|   | (A)<br>Original<br>Appropriation | (B)<br>Transfer/<br>Adjustments | (C)<br>Revised<br>Budget | (D)<br>Year-to-Date<br>Expended | (E)<br>Encumbrances | (F)<br>Available<br>Budget | ((D+E)/C)<br>% Used<br>(Exp. & Enc.) | (D/C)<br>% Used<br>(Exp. Only) |
| <b>Municipal Facilities</b>                           |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Expenses  | \$696,022                        | \$—                             | \$696,022                | \$237,798                       | \$278,610           | \$179,614                  | 74.2%                                | 34.2%                          |
| Utilities   | \$532,276                        | \$—                             | \$532,276                | \$165,953                       | \$233,402           | \$132,921                  | 75.0%                                | 31.2%                          |
| Capital Outlay  | \$92,000                         | \$—                             | \$92,000                 | \$—                             | \$—                 | \$92,000                   | —%                                   | —%                             |
| <b>Education Facilities</b>                           |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Expenses  | \$2,081,587                      | \$—                             | \$2,081,587              | \$849,812                       | \$860,429           | \$371,345                  | 82.2%                                | 40.8%                          |
| Utilities   | \$1,546,121                      | \$—                             | \$1,546,121              | \$546,831                       | \$945,992           | \$53,297                   | 96.6%                                | 35.4%                          |
| <b>Facilities Administration</b>                      |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                     | \$741,455                        | \$—                             | \$741,455                | \$327,996                       | \$—                 | \$413,459                  | 44.2%                                | 44.2%                          |
| Total Facilities Personal Services                    | \$741,455                        | \$—                             | \$741,455                | \$327,996                       | \$—                 | \$413,459                  | 44.2%                                | 44.2%                          |
| Total Public Facilities Expenses                      | \$2,777,609                      | \$—                             | \$2,777,609              | \$1,087,610                     | \$1,139,039         | \$550,959                  | 80.2%                                | 39.2%                          |
| Total Public Facilities Utilities                     | \$2,078,397                      | \$—                             | \$2,078,397              | \$712,784                       | \$1,179,394         | \$186,218                  | 91.0%                                | 34.3%                          |
| Total Public Facilities Capital Outlay                | \$92,000                         | \$—                             | \$92,000                 | \$—                             | \$—                 | \$92,000                   | —%                                   | —%                             |
| <b>Grand Total Public Facilities</b>                  | <b>\$5,689,461</b>               | <b>\$—</b>                      | <b>\$5,689,461</b>       | <b>\$2,128,390</b>              | <b>\$2,318,434</b>  | <b>\$1,242,637</b>         | <b>78.2%</b>                         | <b>37.4%</b>                   |
| Total Public Services Personal Services               | \$4,641,090                      | \$40,000                        | \$4,681,090              | \$2,167,484                     | \$—                 | \$2,513,606                | 46.3%                                | 46.3%                          |
| Total Public Services Expenses                        | \$8,651,973                      | \$244,000                       | \$8,895,973              | \$3,140,211                     | \$2,935,407         | \$2,820,356                | 68.3%                                | 35.3%                          |
| Total Public Services Utilities                       | \$2,078,397                      | \$—                             | \$2,078,397              | \$712,784                       | \$1,179,394         | \$186,218                  | 91.0%                                | 34.3%                          |
| Total Public Services Capital Outlay                  | \$171,880                        | \$—                             | \$171,880                | \$48,814                        | \$2,550             | \$120,516                  | 29.9%                                | 28.4%                          |
| <b>Grand Total Public Services</b>                    | <b>\$15,543,340</b>              | <b>\$284,000</b>                | <b>\$15,827,340</b>      | <b>\$6,069,294</b>              | <b>\$4,117,351</b>  | <b>\$5,640,696</b>         | <b>64.4%</b>                         | <b>38.3%</b>                   |

### Sub-Program 6100 - Human Services, Library

|                                 | (A)<br>Original<br>Appropriation | (B)<br>Transfer/<br>Adjustments | (C)<br>Revised<br>Budget | (D)<br>Year-to-Date<br>Expended | (E)<br>Encumbrances | (F)<br>Available<br>Budget | ((D+E)/C)<br>% Used<br>(Exp. & Enc.) | (D/C)<br>% Used<br>(Exp. Only) |
|---------------------------------|----------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------|----------------------------|--------------------------------------|--------------------------------|
| <b>Administration</b>           |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services               | \$191,906                        | \$—                             | \$191,906                | \$96,229                        | \$—                 | \$95,677                   | 50.1%                                | 50.1%                          |
| Expenses                        | \$14,040                         | \$—                             | \$14,040                 | \$5,383                         | \$—                 | \$8,657                    | 38.3%                                | 38.3%                          |
| <b>Public Service</b>           |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services               | \$1,125,674                      | \$—                             | \$1,125,674              | \$482,000                       | \$—                 | \$643,674                  | 42.8%                                | 42.8%                          |
| Expenses                        | \$356,428                        | \$—                             | \$356,428                | \$200,529                       | \$87,248            | \$68,651                   | 80.7%                                | 56.3%                          |
| <b>Technical Services</b>       |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services               | \$246,507                        | \$—                             | \$246,507                | \$119,289                       | \$—                 | \$127,218                  | 48.4%                                | 48.4%                          |
| Expenses                        | \$96,509                         | \$—                             | \$96,509                 | \$72,586                        | \$—                 | \$23,923                   | 75.2%                                | 75.2%                          |
| Capital Outlay                  | \$26,500                         | \$—                             | \$26,500                 | \$11,301                        | \$2,184             | \$13,015                   | 50.9%                                | 42.6%                          |
| <b>Plant Operations</b>         |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services               | \$84,320                         | \$—                             | \$84,320                 | \$39,514                        | \$—                 | \$44,806                   | 46.9%                                | 46.9%                          |
| Expenses                        | \$232,431                        | \$—                             | \$232,431                | \$72,679                        | \$75,869            | \$83,884                   | 63.9%                                | 31.3%                          |
| Total Library Personal Services | \$1,648,407                      | \$—                             | \$1,648,407              | \$737,032                       | \$—                 | \$911,375                  | 44.7%                                | 44.7%                          |
| Total Library Expenses          | \$699,408                        | \$—                             | \$699,408                | \$351,176                       | \$163,117           | \$185,115                  | 73.5%                                | 50.2%                          |
| Total Library Capital Outlay    | \$26,500                         | \$—                             | \$26,500                 | \$11,301                        | \$2,184             | \$13,015                   | 50.9%                                | 42.6%                          |
| <b>Grand Total Library</b>      | <b>\$2,374,315</b>               | <b>\$—</b>                      | <b>\$2,374,315</b>       | <b>\$1,099,509</b>              | <b>\$165,301</b>    | <b>\$1,109,505</b>         | <b>53.3%</b>                         | <b>46.3%</b>                   |

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

|  | (A)<br>Original<br>Appropriation | (B)<br>Transfer/<br>Adjustments | (C)<br>Revised<br>Budget | (D)<br>Year-to-Date<br>Expended | (E)<br>Encumbrances | (F)<br>Available<br>Budget | ((D+E)/C)<br>% Used<br>(Exp. & Enc.) | (D/C)<br>% Used<br>(Exp. Only) |
|--|----------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------|----------------------------|--------------------------------------|--------------------------------|
| <b>Administration</b>                    |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                        | \$378,234                        | \$—                             | \$378,234                | \$159,418                       | \$—                 | \$218,817                  | 42.1%                                | 42.1%                          |
| Expenses                                 | \$98,907                         | \$—                             | \$98,907                 | \$14,597                        | \$—                 | \$84,310                   | 14.8%                                | 14.8%                          |
| Total Council on Aging Personal Services | \$378,234                        | \$—                             | \$378,234                | \$159,418                       | \$—                 | \$218,817                  | 42.1%                                | 42.1%                          |
| Total Council on Aging Expenses          | \$98,907                         | \$—                             | \$98,907                 | \$14,597                        | \$—                 | \$84,310                   | 14.8%                                | 14.8%                          |
| <b>Grand Total Council on Aging</b>      | <b>\$477,141</b>                 | <b>\$—</b>                      | <b>\$477,141</b>         | <b>\$174,014</b>                | <b>\$—</b>          | <b>\$303,127</b>           | <b>36.5%</b>                         | <b>36.5%</b>                   |



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

|  | (A)<br>Original<br>Appropriation | (B)<br>Transfer/<br>Adjustments | (C)<br>Revised<br>Budget | (D)<br>Year-to-Date<br>Expended | (E)<br>Encumbrances | (F)<br>Available<br>Budget | ((D+E)/C)<br>% Used<br>(Exp. & Enc.) | (D/C)<br>% Used<br>(Exp. Only) |
|--|----------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------|----------------------------|--------------------------------------|--------------------------------|
| <b>Administration</b>                  |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                      | \$355,097                        | \$—                             | \$355,097                | \$186,488                       | \$—                 | \$168,609                  | 52.5%                                | 52.5%                          |
| Expenses                               | \$95,932                         | \$—                             | \$95,932                 | \$31,916                        | \$6,527             | \$57,489                   | 40.1%                                | 33.3%                          |
| <b>Veterans Services</b>               |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                      | \$43,284                         | \$—                             | \$43,284                 | \$13,341                        | \$—                 | \$29,943                   | 30.8%                                | 30.8%                          |
| Expenses                               | \$75,601                         | \$—                             | \$75,601                 | \$10,740                        | \$—                 | \$64,861                   | 14.2%                                | 14.2%                          |
| <b>Animal Control Officer</b>          |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                      | \$64,547                         | \$—                             | \$64,547                 | \$30,518                        | \$—                 | \$34,029                   | 47.3%                                | 47.3%                          |
| Expenses                               | \$7,875                          | \$—                             | \$7,875                  | \$1,308                         | \$—                 | \$6,567                    | 16.6%                                | 16.6%                          |
| Total Health Dept. Personal Services   | \$462,928                        | \$—                             | \$462,928                | \$230,347                       | \$—                 | \$232,581                  | 49.8%                                | 49.8%                          |
| Total Health Dept. Expenses            | \$179,408                        | \$—                             | \$179,408                | \$43,964                        | \$6,527             | \$128,917                  | 28.1%                                | 24.5%                          |
| <b>Grand Total Health Department</b>   | <b>\$642,336</b>                 | <b>\$—</b>                      | <b>\$642,336</b>         | <b>\$274,311</b>                | <b>\$6,527</b>      | <b>\$361,498</b>           | <b>43.7%</b>                         | <b>42.7%</b>                   |
| Total Human Services Personal Services | \$2,489,569                      | \$—                             | \$2,489,569              | \$1,126,797                     | \$—                 | \$1,362,772                | 45.3%                                | 45.3%                          |
| Total Human Services Expenses          | \$977,723                        | \$—                             | \$977,723                | \$409,737                       | \$169,644           | \$398,343                  | 59.3%                                | 41.9%                          |
| Total Human Services Capital Outlay    | \$26,500                         | \$—                             | \$26,500                 | \$11,301                        | \$2,184             | \$13,015                   | 50.9%                                | 42.6%                          |
| <b>Grand Total Human Services</b>      | <b>\$3,493,792</b>               | <b>\$—</b>                      | <b>\$3,493,792</b>       | <b>\$1,547,834</b>              | <b>\$171,828</b>    | <b>\$1,774,130</b>         | <b>49.2%</b>                         | <b>44.3%</b>                   |

### Sub-Program 7000 - Debt Service

|                                      | (A)<br>Original<br>Appropriation | (B)<br>Transfer/<br>Adjustments | (C)<br>Revised<br>Budget | (D)<br>Year-to-Date<br>Expended | (E)<br>Encumbrances | (F)<br>Available<br>Budget | ((D+E)/C)<br>% Used<br>(Exp. & Enc.) | (D/C)<br>% Used<br>(Exp. Only) |
|--------------------------------------|----------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------|----------------------------|--------------------------------------|--------------------------------|
| <b>General Fund Long Term</b>        |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Principal                            | \$7,850,849                      | \$(535,849)                     | \$7,315,000              | \$975,000                       | \$—                 | \$6,340,000                | 13.3%                                | 13.3%                          |
| Interest                             | \$7,855,502                      | \$—                             | \$7,855,502              | \$3,934,626                     | \$—                 | \$3,920,876                | 50.1%                                | 50.1%                          |
| Temporary Borrowing                  | \$72,500                         | \$—                             | \$72,500                 | \$—                             | \$—                 | \$72,500                   | —%                                   | —%                             |
| <b>Grand Total Debt</b>              | <b>\$15,778,851</b>              | <b>\$(535,849)</b>              | <b>\$15,243,002</b>      | <b>\$4,909,626</b>              | <b>\$—</b>          | <b>\$10,333,376</b>        | <b>32.2%</b>                         | <b>32.2%</b>                   |
| <b>Grand Total Personal Services</b> | <b>\$69,514,994</b>              | <b>\$40,000</b>                 | <b>\$69,554,994</b>      | <b>\$26,488,002</b>             | <b>\$57,016</b>     | <b>\$43,009,976</b>        | <b>38.2%</b>                         | <b>38.1%</b>                   |
| <b>Grand Total Fringe Benefits</b>   | <b>\$25,758,356</b>              | <b>\$—</b>                      | <b>\$25,758,356</b>      | <b>\$17,720,072</b>             | <b>\$—</b>          | <b>\$8,038,284</b>         | <b>68.8%</b>                         | <b>68.8%</b>                   |
| <b>Grand Total Expenses</b>          | <b>\$40,713,939</b>              | <b>\$(291,849)</b>              | <b>\$40,422,090</b>      | <b>\$14,911,161</b>             | <b>\$10,897,807</b> | <b>\$14,613,123</b>        | <b>63.8%</b>                         | <b>36.9%</b>                   |
| <b>Grand Total Utilities</b>         | <b>\$2,078,397</b>               | <b>\$—</b>                      | <b>\$2,078,397</b>       | <b>\$712,784</b>                | <b>\$1,179,394</b>  | <b>\$186,218</b>           | <b>91.0%</b>                         | <b>34.3%</b>                   |
| <b>Grand Total Capital Outlay</b>    | <b>\$707,980</b>                 | <b>\$—</b>                      | <b>\$707,980</b>         | <b>\$161,393</b>                | <b>\$226,452</b>    | <b>\$320,136</b>           | <b>54.8%</b>                         | <b>22.8%</b>                   |
| <b>Grand Total General Fund</b>      | <b>\$138,773,666</b>             | <b>\$(251,849)</b>              | <b>\$138,521,817</b>     | <b>\$59,993,412</b>             | <b>\$12,360,669</b> | <b>\$66,167,737</b>        | <b>52.2%</b>                         | <b>43.3%</b>                   |