



~ MEMORANDUM ~

TO: Select Board

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

DATE: May 31, 2024

SUBJECT: FY2024, 3rd Quarter Budget Status Report

**Summary**

This report provides 3rd quarter FY2024 analysis of Budget to Year-to-Date revenues and expenditures as of March 31, 2024, for the Town’s annual operating budget. For the purpose of analysis, it is assumed that as of the 3rd quarter, 75% of estimated revenues should have have been collected, and that departments will have similarly spent 75% of their appropriation.

In general, both expenditures and revenues are in line with management's expectations as of the end of the 3rd quarter of FY2024. A detailed breakdown of revenue collections can be found on pages 4-8, with expenditures on pages 9-16.

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

**Summary of Operating Revenues and Expenditures**

| Revenue      | (A)<br>Estimates | (B)<br>Collections | (A - B)<br>Uncollected | B/A<br>% Collected |
|--------------|------------------|--------------------|------------------------|--------------------|
| General Fund | \$145,044,679    | \$112,322,054      | \$32,722,625           | 77.4%              |

| Expenditures | (A)<br>Revised Budget | (B)<br>Expenditures | (C)<br>Encumbered | (D)<br>Available | (B+C)/A<br>% Used (Exp. &) | (B/A)<br>% Used (Exp.) |
|--------------|-----------------------|---------------------|-------------------|------------------|----------------------------|------------------------|
| General Fund | \$146,534,672         | \$100,517,231       | \$9,682,517       | \$36,334,924     | 75.2%                      | 68.6%                  |

**General Fund Revenue Collections**

Revenue collections are largely in line with estimates. As of March 31, 2024, 77.4% or \$112,322,054 of total estimated revenue for FY2024 (\$145,044,679) had been collected. The majority of revenue (82.3%) is received from Property Tax receipts, which are currently at 76.3% of budgeted levels. This is slightly higher than overall collections in prior years.

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

**Summary of Revenue Collections - General Fund**

|  | (A)<br>FY2024<br>Revenue<br>Estimates* | (B)<br>Collections | (A-B)<br>Uncollected | (B/A)<br>Percent<br>Collected |
|--|--|--------------------|----------------------|-------------------------------|
| <b>Property Tax</b>                      | \$ 119,377,734                         | \$ 91,115,856      | \$ 28,261,878        | 76.3%                         |
| <b>State Aid</b>                         | \$ 14,583,235                          | \$ 10,927,171      | \$ 3,656,064         | 74.9%                         |
| <b>Local Receipts</b>                    | \$ 10,008,462                          | \$ 9,203,778       | \$ 804,684           | 92.0%                         |
| <i>Motor Vehicle Excise</i>              | \$ 3,650,000                           | \$ 2,957,556       | \$ 692,444           | 81.0%                         |
| <i>Other Excise (Meals, Marijuana)</i>   | \$ 325,000                             | \$ 296,064         | \$ 28,936            | 91.1%                         |
| <i>Penalties and Interest</i>            | \$ 330,000                             | \$ 176,455         | \$ 153,545           | 53.5%                         |
| <i>Payment in Lieu of Taxes (PILOTS)</i> | \$ 36,000                              | \$ 50,885          | \$ (14,885)          | 141.3%                        |
| <i>Rentals of Town Buildings</i>         | \$ 5,500                               | \$ 12,829          | \$ (7,329)           | 233.2%                        |
| <i>Departmental - School</i>             | \$ 100,000                             | \$ 88,024          | \$ 11,976            | 88.0%                         |
| <i>Departmental - Municipal</i>          | \$ 2,759,006                           | \$ 2,173,269       | \$ 585,737           | 78.8%                         |
| <i>Licenses &amp; Permits</i>            | \$ 1,353,632                           | \$ 1,236,221       | \$ 117,412           | 91.3%                         |
| <i>Fines and Forfeitures</i>             | \$ 199,324                             | \$ 197,709         | \$ 1,615             | 99.2%                         |
| <i>Investment Income</i>                 | \$ 1,250,000                           | \$ 1,558,761       | \$ (308,761)         | 124.7%                        |
| <i>Misc. Non-Recurring Revenue</i>       | \$ —                                   | \$ 456,005         | \$ (456,005)         | ---                           |
| <b>Interfund Operating Transfers</b>     | \$ 1,075,248                           | \$ 1,075,248       | \$ —                 | 100.0%                        |
| <b>Total General Fund Revenue</b>        | \$ 145,044,679                         | \$ 112,322,054     | \$ 32,722,625        | 77.4%                         |

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

**Explanation of Significant Variances**

1. Property Taxes - 76.3% of estimated property taxes for FY2024 have been collected, which reflects the same rate as in FY2023.
2. Motor Vehicle Excise - The Treasurer issues one major bill in February for this category. The FY2024 bill was \$150,000 above FY2023, and the results are seen in a higher percentage collected at this point in the year. In addition, the bills were issued a week earlier than FY2023 due to streamlined processes from the Treasurer's new deputy collector vendor, which positively impacted collections.
3. Other Excise - A new funding stream in FY2024 is Marijuana excise taxes, for which \$28,800 has been received through Q3 (\$3,500 in Q1, \$6,500 in Q2, and \$18,800 in Q3). The remaining revenue is from meals excise local option tax collections, which are trending higher than originally projected. This category may see excess revenue of \$75,000 or more if current trends continue.
4. Penalties and Interest - Interest paid due to Tax Liens and Deferred Taxes is the main driver behind lower revenues in this category. Those revenues are dependent on activity in those categories, and reflect similar levels from FY2023 Q3.
5. Payment in Lieu of Taxes (PILOT) - The Q3 revenue reflects payments from Waverley Woods for FY2023 and the Belmont Housing Authority for FY2021, FY2022 and FY2023. A balance remains outstanding (\$14,520) from the City of Cambridge for FY2021-23 for the Payson Reservoir. Bills were not issued during those years due to staff turnover and disruptions from the pandemic. The Board of Assessors has requested the back payments, and has issued bills for FY2024 for the three entities that have PILOT agreements - BHA, Cambridge and Waverley Woods.

6. Departmental - School - This reflects state reimbursements for homeless student transportation as well as Medicaid-eligible services.
7. Investment Income - The Town continues to benefit from higher interest rates due to Federal Reserve fund rates. In addition, the Town is earning interest on the November 15th BAN proceeds for the Rink and Library projects.
8. Misc. Non-Recurring Revenue - Is not budgeted due to the one-time nature of the revenue received. The bulk of this funding is due to a one-time payment from Belmont Light to reimburse the Town for employee benefits that had been paid in arrears and is now being paid monthly.

**General Fund Expenditures**

As of March 31, 2024, 68.6% of the FY2024 General Fund budget of \$146,534,672 has been expended and 75.2% 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 FY2024.

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 Budget | (B)<br>Expenditures   | (C)<br>Encumbered   | (D)<br>Available     | (B+C)/A<br>% Used (Exp. & Enc.) | (B/A)<br>% Used (Exp. Only) |
|-------------------|-----------------------|-----------------------|---------------------|----------------------|---------------------------------|-----------------------------|
| General Govt.     | \$ 5,219,752          | \$ 3,387,787          | \$ 237,700          | \$ 1,594,266         | 69.5%                           | 64.9%                       |
| Pension           | \$ 10,041,821         | \$ 10,039,468         | \$ —                | \$ 2,353             | 100.0%                          | 100.0%                      |
| Benefits/Reserves | \$ 16,792,045         | \$ 11,708,421         | \$ —                | \$ 5,083,624         | 69.7%                           | 69.7%                       |
| Facilities Dept.  | \$ 7,519,388          | \$ 4,838,430          | \$ 1,151,272        | \$ 1,529,686         | 79.7%                           | 64.3%                       |
| Public Safety     | \$ 14,160,201         | \$ 10,027,533         | \$ 162,089          | \$ 3,970,579         | 72.0%                           | 70.8%                       |
| Public Schools    | \$ 63,486,981         | \$ 40,838,343         | \$ 6,508,526        | \$ 16,140,112        | 74.6%                           | 64.3%                       |
| Regional Schools  | \$ 746,956            | \$ 252,462            | \$ 174,802          | \$ 319,691           | 57.2%                           | 33.8%                       |
| Public Services   | \$ 10,574,116         | \$ 7,116,432          | \$ 1,359,871        | \$ 2,097,813         | 80.2%                           | 67.3%                       |
| Human Services    | \$ 3,351,359          | \$ 2,196,635          | \$ 88,257           | \$ 1,066,467         | 68.2%                           | 65.5%                       |
| Debt Service      | \$ 14,642,053         | \$ 10,111,720         | \$ —                | \$ 4,530,333         | 69.1%                           | 69.1%                       |
| <b>Total</b>      | <b>\$ 146,534,672</b> | <b>\$ 100,517,231</b> | <b>\$ 9,682,517</b> | <b>\$ 36,334,924</b> | <b>75.2%</b>                    | <b>68.6%</b>                |

**Explanation of Significant Variances -**

1. Regional Schools - Due to declining enrollment, there will likely be a sizeable turnback in FY2024. The first tuition payments will be reflected in the Q2 report.

**Revolving Fund Revenues and Expenditures**

This report reflects a quarter-end snapshot of Revolving Funds. Generally, these funds maintain a balance from year to year, and generate revenue during the year that covers expenses. Revolving Funds cannot spend more than they have in available revenue, and have an annual spending limit set by Town Meeting. For FY2024 there are 8 active revolving funds, listed below.

| Revolving Fund          | Department              | A                      | B           | C            | D                       | FY2024 Authorization |
|-------------------------|-------------------------|------------------------|-------------|--------------|-------------------------|----------------------|
|                         |                         | Beginning Fund Balance | YTD Revenue | YTD Spending | Current Balance (A+B-C) |                      |
| Senior Programs         | Council on Aging        | \$ 48,751              | \$ 59,316   | \$ 51,225    | \$ 56,842               | \$ 150,000           |
| Art Gallery             | Cultural Council        | \$ 4,322               | \$ 645      | \$ 270       | \$ 4,697                | \$ 15,000            |
| Rock Meadow Maintenance | Conservation Commission | \$ 17,070              | \$ 9,230    | \$ 5,745     | \$ 20,555               | \$ 15,000            |
| Copying/Lost Books      | Library Trustees        | \$ 7,012               | \$ 4,666    | \$ 9,204     | \$ 2,474                | \$ 15,000            |
| Stormwater Improvements | Engineering             | \$ 15,200              | \$ —        | \$ —         | \$ 15,200               | \$ 100,000           |
| MLK Day Breakfast       | Human Rights Commission | \$ —                   | \$ —        | \$ —         | \$ —                    | \$ 5,000             |
| Fields Maintenance      | Recreation              | \$ 28,687              | \$ 50,478   | \$ 58,327    | \$ 20,838               | \$ 60,000            |
| Stormwater Consulting   | Engineering             | \$ 109                 | \$ —        | \$ —         | \$ 109                  | \$ 50,000            |

**Explanation of Significant Variances -**

1. Fields Maintenance - Recreation and Parks are on the verge of exceeding their spending authorization for FY2024. A request will be made for the Select Board and Warrant Committee to increase the authorization for the remaining month of the year.

## FY2024 3rd Quarter General Fund Revenue Report

### PROPERTY TAX

| PERSONAL PROPERTY TAX          |        |                                   | FY2024<br>Revenue from<br>Recap | Collections as<br>of 3/31/2024 | Uncollected<br>as of<br>3/31/2024 | Percent<br>Collected |
|--------------------------------|--------|-----------------------------------|---------------------------------|--------------------------------|-----------------------------------|----------------------|
| 15                             | 411024 | FY24 Personal Prop Revenue        | \$ 1,155,550                    | \$ 875,093                     | \$ 280,457                        | 75.73%               |
|                                |        | Prior Years Personal Property Tax |                                 | \$ (4,863)                     | \$ 4,863                          | —%                   |
| <b>TOTAL PERSONAL PROPERTY</b> |        |                                   | <b>\$ 1,155,550</b>             | <b>\$ 870,231</b>              | <b>\$ 285,320</b>                 | <b>75.31%</b>        |

### REAL ESTATE TAXES

|                           |        |                             |                       |                      |                      |               |
|---------------------------|--------|-----------------------------|-----------------------|----------------------|----------------------|---------------|
| 15                        | 412024 | FY24 Real Estate Revenue    | \$ 118,222,184        | \$ 89,698,466        | \$ 28,523,718        | 75.87%        |
| 15                        | 412023 | FY23 Real Estate Revenue    |                       | \$ 329,079           | \$ (329,079)         | —%            |
| 15                        | 412022 | FY22 Real Estate Revenue    |                       | \$ 2,434             | \$ (2,434)           | —%            |
|                           |        | Prior Years Real Estate Tax |                       | \$ 34                | \$ (34)              | —%            |
| 15                        | 412500 | Deferred Real Estate Tax    |                       | \$ 96,036            | \$ (96,036)          | —%            |
| 15                        | 414200 | Tax Liens Redeemed          |                       | \$ 119,576           | \$ (119,576)         | —%            |
| <b>TOTAL REAL ESTATE</b>  |        |                             | <b>\$ 118,222,184</b> | <b>\$ 90,245,626</b> | <b>\$ 27,976,558</b> | <b>76.34%</b> |
| <b>TOTAL PROPERTY TAX</b> |        |                             | <b>\$ 119,377,734</b> | <b>\$ 91,115,856</b> | <b>\$ 28,261,878</b> | <b>76.33%</b> |

### REVENUE FROM STATE-CHERRY SHEET

| REVENUE FROM STATE-CHERRY SHEET |        |                                       | FY2024<br>Revenue from<br>Recap | Collections as<br>of 3/31/2024 | Uncollected<br>as of<br>3/31/2024 | Percent<br>Collected |
|---------------------------------|--------|---------------------------------------|---------------------------------|--------------------------------|-----------------------------------|----------------------|
| 15                              | 462000 | Chapter 70 School Aid                 | \$ 11,784,535                   | \$ 8,838,396                   | \$ 2,946,139                      | 75.00%               |
| 15                              | 462100 | Regional Transportation Reimbursement | \$ —                            | \$ 4,640                       | \$ (4,640)                        | —%                   |
| 15                              | 462300 | Charter School Tuition                | \$ 66,416                       | \$ 48,919                      | \$ 17,497                         | 73.66%               |
| 15                              | 466200 | Veterans Benefits                     | \$ 1,596                        | \$ 1,000                       | \$ 596                            | 62.67%               |
| 15                              | 466400 | General Municipal Aid                 | \$ 2,699,247                    | \$ 2,024,433                   | \$ 674,814                        | 75.00%               |
| 15                              | 461300 | Abatements for Blind/Vet/Spouse       | \$ —                            | \$ 6,522                       | \$ (6,522)                        | —%                   |
| 15                              | 461400 | Exemption Reimbursement               | \$ 31,441                       | \$ 3,261                       | \$ 28,180                         | 10.37%               |
| <b>TOTAL CHERRY SHEET</b>       |        |                                       | <b>\$ 14,583,235</b>            | <b>\$ 10,927,171</b>           | <b>\$ 3,656,064</b>               | <b>74.93%</b>        |

### MOTOR VEHICLE EXCISE TAX

| MOTOR VEHICLE EXCISE TAX          |        |                                  | FY2024<br>Revenue from<br>Recap | Collections as<br>of 3/31/2024 | Uncollected<br>as of<br>3/31/2024 | Percent<br>Collected |
|-----------------------------------|--------|----------------------------------|---------------------------------|--------------------------------|-----------------------------------|----------------------|
| 15                                | 415024 | FY24 Motor Vehicle Excise        | \$ 3,650,000                    | \$ 2,486,233                   | \$ 1,163,767                      | 68.12%               |
| 15                                | 415023 | FY23 Motor Vehicle Excise        |                                 | \$ 437,610                     | \$ (437,610)                      | —%                   |
| 15                                | 415022 | FY22 Motor Vehicle Excise        |                                 | \$ 18,854                      | \$ (18,854)                       | —%                   |
|                                   |        | Prior Years Motor Vehicle Excise |                                 | \$ 14,859                      | \$ (14,859)                       | —%                   |
| <b>TOTAL MOTOR VEHICLE EXCISE</b> |        |                                  | <b>\$ 3,650,000</b>             | <b>\$ 2,957,556</b>            | <b>\$ 692,444</b>                 | <b>81.03%</b>        |

### OTHER EXCISE

| OTHER EXCISE              |        |                              | FY2024<br>Revenue from<br>Recap | Collections as<br>of 3/31/2024 | Uncollected<br>as of<br>3/31/2024 | Percent<br>Collected |
|---------------------------|--------|------------------------------|---------------------------------|--------------------------------|-----------------------------------|----------------------|
| 15                        | 466700 | Meals Tax Revenue thru State | \$ 325,000                      | \$ 267,216                     | \$ 57,784                         | 82.22%               |
| 15                        | 466701 | Other Excise - Cannabis      | \$ —                            | \$ 28,848                      | \$ (28,848)                       | —%                   |
| <b>TOTAL OTHER EXCISE</b> |        |                              | <b>\$ 325,000</b>               | <b>\$ 296,064</b>              | <b>\$ 28,936</b>                  | <b>91.10%</b>        |

### PENALTIES & INTEREST

| PENALTIES & INTEREST                 |        |   | FY2024<br>Revenue from<br>Recap | Collections as<br>of 3/31/2024 | Uncollected<br>as of<br>3/31/2024 | 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                      | \$ 85,727                      | \$ 34,273                         | 71.44%               |
| 15                                   | 417300 | Added Int and Cost - Tax Title            | \$ 159,500                      | \$ 64,288                      | \$ 95,212                         | 40.31%               |
| 15                                   | 417400 | Added Int and Cost - Motor Vehicle Excise | \$ 50,000                       | \$ 26,245                      | \$ 23,755                         | 52.49%               |
| <b>TOTAL PENALTIES AND INTERESTS</b> |        |   | <b>\$ 330,000</b>               | <b>\$ 176,455</b>              | <b>\$ 153,545</b>                 | <b>53.47%</b>        |

| <b>PAYMENT IN LIEU OF TAXES (PILOTS)</b>       |        |                          | FY2024<br>Revenue from<br>Recap | Collections as<br>of 3/31/2024 | Uncollected<br>as of<br>3/31/2024 | Percent<br>Collected |
|--|--------|--------------------------|---------------------------------|--------------------------------|-----------------------------------|----------------------|
| 15   | 418000 | Payment in Lieu of Taxes | \$ 36,000                       | \$ 50,885                      | \$ (14,885)                       | 141.35%              |
| <b>TOTAL PAYMENT IN LIEU OF TAXES (PILOTS)</b> |        |                          | \$ 36,000                       | \$ 50,885                      | \$ (14,885)                       | 141.35%              |

| <b>RENTALS</b>       |        |                            | FY2024<br>Revenue from<br>Recap | Collections as<br>of 3/31/2024 | Uncollected<br>as of<br>3/31/2024 | Percent<br>Collected |
|----------------------|--------|----------------------------|---------------------------------|--------------------------------|-----------------------------------|----------------------|
| 11235                | 436000 | Rentals-Selectmen          | \$ —                            | \$ 5,645                       | \$ (5,645)                        | —%                   |
| 15415                | 436000 | Rentals - Beech St. Center | \$ 5,500                        | \$ 6,984                       | \$ (1,484)                        | 126.97%              |
| 16115                | 436000 | Library Rentals Revenue    | \$ —                            | \$ 200                         | \$ (200)                          | —%                   |
| <b>TOTAL RENTALS</b> |        |                            | \$ 5,500                        | \$ 12,829                      | \$ (7,329)                        | 233.25%              |

| <b>DEPARTMENTAL - SCHOOLS</b>       |        |                                | FY2024<br>Revenue from<br>Recap | Collections as<br>of 3/31/2024 | Uncollected<br>as of<br>3/31/2024 | Percent<br>Collected |
|-------------------------------------|--------|--------------------------------|---------------------------------|--------------------------------|-----------------------------------|----------------------|
| 13005                               | 458100 | Reimbursement-Medicaid         | \$ 100,000                      | \$ 76,133                      | \$ 23,867                         | 76.13%               |
| 13005                               | 437019 | Sch Homeless Transp Reimb Reve | \$ —                            | \$ 11,891                      | \$ (11,891)                       | —%                   |
| <b>TOTAL DEPARTMENTAL - SCHOOLS</b> |        |                                | \$ 100,000                      | \$ 88,024                      | \$ 11,976                         | 88.02%               |

| <b>DEPARTMENTAL - MUNICIPAL</b>   |        |                                   | FY2024<br>Revenue from<br>Recap | Collections as<br>of 3/31/2024 | Uncollected<br>as of<br>3/31/2024 | Percent<br>Collected |
|-----------------------------------|--------|-----------------------------------|---------------------------------|--------------------------------|-----------------------------------|----------------------|
| 11235                             | 437001 | Select Board Departmental Revenue | \$ 30,000                       | \$ 21,610                      | \$ 8,390                          | 72.03%               |
| 11455                             | 432101 | Treasurer Fees                    | \$ 15,845                       | \$ 5,450                       | \$ 10,395                         | 34.40%               |
| 11455                             | 432104 | Deputy Fees Clearing              | \$ —                            | \$ 1,827                       | \$ (1,827)                        | —%                   |
| 11455                             | 437004 | Treasurer Departmental Revenue    | \$ —                            | \$ 123                         | \$ (123)                          | —%                   |
| 11475                             | 432102 | RMV Parking Fees                  | \$ 5,000                        | \$ —                           | \$ 5,000                          | —%                   |
| 11615                             | 432401 | Birth Certificate fee             | \$ 6,000                        | \$ 3,620                       | \$ 2,380                          | 60.33%               |
| 11615                             | 432402 | Death Certificate Fee             | \$ 20,000                       | \$ 12,270                      | \$ 7,730                          | 61.35%               |
| 11615                             | 432403 | Marriage Certificate Fee          | \$ 5,000                        | \$ 2,190                       | \$ 2,810                          | 43.80%               |
|                                   |        | Other Town Clerk Fees             | \$ 8,100                        | \$ 5,260                       | \$ 2,840                          | 64.94%               |
| 11765                             | 432300 | Board of Appeals Fees             | \$ 6,550                        | \$ 3,550                       | \$ 3,000                          | 54.20%               |
| 11925                             | 437008 | Buildings Departmental Revenue    | \$ 5,000                        | \$ 4,812                       | \$ 188                            | 96.23%               |
| 12115                             | 432201 | Police Fees                       | \$ 1,000                        | \$ 490                         | \$ 510                            | 49.00%               |
| 12115                             | 432202 | Alarm Fees Police                 | \$ 21,210                       | \$ 18,075                      | \$ 3,135                          | 85.22%               |
| 12115                             | 432203 | Fire Master Box Fee               | \$ 18,180                       | \$ 8,500                       | \$ 9,680                          | 46.75%               |
| 12115                             | 437006 | Police Dept 10% Admin Fee Rev     | \$ 41,593                       | \$ 31,108                      | \$ 10,485                         | 74.79%               |
| 12215                             | 432900 | Fire Fees                         | \$ 63,185                       | \$ 42,920                      | \$ 20,265                         | 67.93%               |
| 12215                             | 437101 | Fire Amb Receipts thru Pro EMS    | \$ 1,150,000                    | \$ 879,526                     | \$ 270,474                        | 76.48%               |
| 14335                             | 437300 | Highway Recycle Receipt           | \$ 45,000                       | \$ 30,020                      | \$ 14,980                         | 66.71%               |
| 14335                             | 437301 | Trash Overflow Bags Revenue       | \$ 35,000                       | \$ 13,200                      | \$ 21,800                         | 37.71%               |
| 14915                             | 437010 | Cemetery Departmental Revenue     | \$ 119,843                      | \$ 86,949                      | \$ 32,894                         | 72.55%               |
| 15105                             | 485002 | Weight & Measure Revenue          | \$ 3,500                        | \$ 4,250                       | \$ (750)                          | 121.43%              |
| 16115                             | 437013 | Library Departmental Revenue      | \$ —                            | \$ 560                         | \$ (560)                          | —%                   |
| 16325                             | 438002 | Summer Prog Revenue               | \$ 309,000                      | \$ 310,682                     | \$ (1,682)                        | 100.54%              |
| 16325                             | 438003 | Pool Revenue                      | \$ 400,000                      | \$ 230,091                     | \$ 169,909                        | 57.52%               |
| 16325                             | 438004 | SPORT Revenue                     | \$ 25,000                       | \$ 13,070                      | \$ 11,930                         | 52.28%               |
| 16325                             | 438010 | School Year Program Revenue       | \$ 425,000                      | \$ 419,846                     | \$ 5,155                          | 98.79%               |
| <b>TOTAL CHARGES FOR SERVICES</b> |        |                                   | \$ 2,759,006                    | \$ 2,172,719                   | \$ 586,287                        | 78.75%               |

| <b>LICENSE &amp; PERMITS</b>       |        |                                    | FY2024<br>Revenue from<br>Recap | Collections as<br>of 3/31/2024 | Uncollected<br>as of<br>3/31/2024 | Percent<br>Collected |
|------------------------------------|--------|------------------------------------|---------------------------------|--------------------------------|-----------------------------------|----------------------|
| 11225                              | 441000 | Licenses-Alcohol                   | \$ 61,118                       | \$ 57,441                      | \$ 3,677                          | 93.98%               |
| 11615                              | 442001 | Marriage License                   | \$ 3,947                        | \$ 3,540                       | \$ 407                            | 89.69%               |
| 11615                              | 442002 | Business Licenses                  | \$ 3,478                        | \$ 1,710                       | \$ 1,768                          | 49.17%               |
| 11615                              | 442003 | Fuel & Gas License                 | \$ 837                          | \$ 560                         | \$ 277                            | 66.91%               |
| 11615                              | 442004 | Cat License                        | \$ 5,865                        | \$ 1,162                       | \$ 4,703                          | 19.81%               |
| 11615                              | 442005 | Dog License                        | \$ 15,263                       | \$ 2,937                       | \$ 12,326                         | 19.24%               |
| 11615                              | 442007 | Dog & Cat License Online           | \$ 10,980                       | \$ 12,856                      | \$ (1,876)                        | 117.09%              |
| 11615                              | 442008 | Common Victualler & Other Licenses | \$ 4,988                        | \$ 5,210                       | \$ (222)                          | 104.45%              |
| 11615                              | 442009 | Vital Record Certificates          | \$ 8,193                        | \$ 5,545                       | \$ 2,648                          | 67.68%               |
| 12115                              | 445100 | Parking Permits                    | \$ 53,705                       | \$ 48,900                      | \$ 4,805                          | 91.05%               |
| 12415                              | 445201 | Building Permits                   | \$ 774,904                      | \$ 697,928                     | \$ 76,976                         | 90.07%               |
| 12415                              | 445202 | Plumbing Permits                   | \$ 14,775                       | \$ 6,376                       | \$ 8,399                          | 43.15%               |
| 12415                              | 445203 | Gas Permits                        | \$ 5,431                        | \$ 2,096                       | \$ 3,335                          | 38.59%               |
| 12415                              | 445204 | Sign Permits                       | \$ 1,450                        | \$ 450                         | \$ 1,000                          | 31.03%               |
| 12415                              | 445205 | Awning Permit                      | \$ 570                          | \$ 480                         | \$ 90                             | 84.21%               |
| 12415                              | 445206 | Home Occupation Permit             | \$ 2,357                        | \$ 1,627                       | \$ 730                            | 69.03%               |
| 12415                              | 445207 | Certs of Occupancy                 | \$ —                            | \$ 122                         | \$ (122)                          | —%                   |
| 12415                              | 445208 | Certs of Insp. Permit              | \$ 3,668                        | \$ 3,283                       | \$ 385                            | 89.50%               |
| 12415                              | 445210 | Sewer Connection Permit            | \$ 3,267                        | \$ 2,100                       | \$ 1,167                          | 64.28%               |
| 12415                              | 445211 | Electrical Permits                 | \$ 70,710                       | \$ 50,722                      | \$ 19,988                         | 71.73%               |
| 12415                              | 445213 | Fire Alarm Inspections             | \$ 9,723                        | \$ 3,965                       | \$ 5,758                          | 40.78%               |
| 12415                              | 445214 | StormWater Permits                 | \$ 2,533                        | \$ 2,400                       | \$ 133                            | 94.75%               |
| 12415                              | 445217 | Online Building Permit Revenue     | \$ 99,876                       | \$ 119,715                     | \$ (19,839)                       | 119.86%              |
| 12415                              | 445218 | Online Electrical Permit           | \$ 65,260                       | \$ 95,662                      | \$ (30,402)                       | 146.59%              |
| 12415                              | 445219 | Online Plumbing Permit             | \$ 17,986                       | \$ 17,445                      | \$ 541                            | 96.99%               |
| 12415                              | 445220 | Online Gas Permit                  | \$ 6,975                        | \$ 7,269                       | \$ (294)                          | 104.22%              |
| 14225                              | 445500 | PW Street Opening Permits          | \$ 60,000                       | \$ 61,432                      | \$ (1,432)                        | 102.39%              |
| 15105                              | 437011 | Health Department Revenue          | \$ 45,773                       | \$ 23,288                      | \$ 22,486                         | 50.88%               |
| <b>TOTAL LICENSE &amp; PERMITS</b> |        |                                    | <b>\$ 1,353,632</b>             | <b>\$ 1,236,221</b>            | <b>\$ 117,412</b>                 | <b>91.33%</b>        |

| <b>FINES &amp; FORFEITURES</b>       |        |                          | FY2024<br>Revenue from<br>Recap | Collections as<br>of 3/31/2024 | Uncollected<br>as of<br>3/31/2024 | Percent<br>Collected |
|--------------------------------------|--------|--------------------------|---------------------------------|--------------------------------|-----------------------------------|----------------------|
| 15                                   | 468000 | Court Fines              | \$ 285                          | \$ —                           | \$ 285                            | —%                   |
| 11475                                | 477100 | Parking Fines            | \$ 184,133                      | \$ 187,930                     | \$ (3,797)                        | 102.06%              |
| 12115                                | 477400 | MV Violation Fines       | \$ 9,866                        | \$ 7,014                       | \$ 2,852                          | 71.09%               |
| 12115                                | 477600 | Police False Alarm Fines | \$ 5,040                        | \$ 2,140                       | \$ 2,900                          | 42.46%               |
| 12215                                | 477300 | Fire False Alarm Fines   | \$ —                            | \$ 625                         | \$ (625)                          | —%                   |
| <b>TOTAL FINES &amp; FORFEITURES</b> |        |                          | <b>\$ 199,324</b>               | <b>\$ 197,709</b>              | <b>\$ 1,615</b>                   | <b>99.19%</b>        |

| <b>INVESTMENT INCOME</b>       |        |                                     | FY2024<br>Revenue from<br>Recap | Collections as<br>of 3/31/2024 | Uncollected<br>as of<br>3/31/2024 | Percent<br>Collected |
|--------------------------------|--------|-------------------------------------|---------------------------------|--------------------------------|-----------------------------------|----------------------|
| 15                             | 482000 | Interest on Investments             | \$ 1,250,000                    | \$ 1,553,397                   | \$ (303,397)                      | 124.27%              |
| 15                             | 482002 | General Fund Change in Market Value | \$ —                            | \$ 5,364                       | \$ (5,364)                        | —%                   |
| <b>TOTAL INVESTMENT INCOME</b> |        |                                     | <b>\$ 1,250,000</b>             | <b>\$ 1,558,761</b>            | <b>\$ (308,761)</b>               | <b>124.70%</b>       |

| <b>MISCELLANEOUS NON-RECURRING REVENUE</b> |        |  | FY2024<br>Revenue from<br>Recap | Collections as<br>of 3/31/2024 | Uncollected<br>as of<br>3/31/2024 | Percent<br>Collected |
|--|--------|--|---------------------------------|--------------------------------|-----------------------------------|----------------------|
| 11355                                      | 484300 | Prior Year Misc Reimbursements             | \$ —                            | \$ 454,455                     | \$ (454,455)                      | —%                   |
| 11805                                      | 437014 | Planning & Bldg Misc Dept Revenue          | \$ —                            | \$ 50                          | \$ (50)                           | —%                   |
| 15415                                      | 445001 | Senior Parking Permits                     | \$ —                            | \$ 1,500                       | \$ (1,500)                        | —%                   |
| <b>TOTAL MISC NON-RECURRING REVENUE</b>    |        |  | <b>\$ —</b>                     | <b>\$ 456,005</b>              | <b>\$ (456,005)</b>               | <b>—%</b>            |
| <b>INTERFUND OPERATING TRANSFERS</b>       |        |  | FY2024<br>Revenue from<br>Recap | Collections as<br>of 3/31/2024 | Uncollected<br>as of<br>3/31/2024 | Percent<br>Collected |
| 19925                                      | 497100 | Transfers from Special Revenue Funds       | \$ 25,000                       | \$ 25,000                      | \$ —                              | 100.00%              |
| 199515                                     | 497400 | Belmont Light PILOT Payment                | \$ 450,000                      | \$ 450,000                     | \$ —                              | 100.00%              |
| 199525                                     | 497700 | Sewer Indirect Charges                     | \$ 248,321                      | \$ 248,321                     | \$ —                              | 100.00%              |
| 199535                                     | 497600 | Water Indirect Charges                     | \$ 244,166                      | \$ 244,166                     | \$ —                              | 100.00%              |
| 19965                                      | 497500 | Transfers from Special Purpose Trust Funds | \$ 107,761                      | \$ 107,761                     | \$ —                              | 100.00%              |
| <b>TOTAL INTERFUND OPERATING TRANSFERS</b> |        |  | <b>\$ 1,075,248</b>             | <b>\$ 1,075,248</b>            | <b>\$ —</b>                       | <b>100.00%</b>       |
| <b>GRAND TOTAL GENERAL FUND REVENUE</b>    |        |  | <b>\$ 145,044,679</b>           | <b>\$ 112,321,504</b>          | <b>\$ 32,723,175</b>              | <b>77.44%</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                           | \$277,521                        | \$—                             | \$277,521                | \$206,515                       | \$—                 | \$71,006                   | 74.4%                                | 74.4%                          |
| Expenses                                    | \$147,500                        | \$—                             | \$147,500                | \$34,559                        | \$82,000            | \$30,941                   | 79.0%                                | 23.4%                          |
| <b>Human Resources</b>                      |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$213,664                        | \$—                             | \$213,664                | \$162,448                       | \$—                 | \$51,216                   | 76.0%                                | 76.0%                          |
| Expenses                                    | \$80,450                         | \$—                             | \$80,450                 | \$35,024                        | \$13,875            | \$31,551                   | 60.8%                                | 43.5%                          |
| Salary Reserve                              | \$360,949                        | \$—                             | \$360,949                | \$—                             | \$—                 | \$360,949                  | —%                                   | —%                             |
| <b>Information Technology</b>               |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$433,569                        | \$—                             | \$433,569                | \$322,540                       | \$—                 | \$111,029                  | 74.4%                                | 74.4%                          |
| Expenses                                    | \$820,375                        | \$—                             | \$820,375                | \$686,661                       | \$29,102            | \$104,612                  | 87.2%                                | 83.7%                          |
| Capital Outlay                              | \$160,000                        | \$—                             | \$160,000                | \$104,261                       | \$1,305             | \$54,434                   | 66.0%                                | 65.2%                          |
| <b>Town Accountant</b>                      |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$358,431                        | \$—                             | \$358,431                | \$255,150                       | \$—                 | \$103,281                  | 71.2%                                | 71.2%                          |
| Expenses                                    | \$84,600                         | \$—                             | \$84,600                 | \$53,621                        | \$10,000            | \$20,979                   | 75.2%                                | 63.4%                          |
| <b>Select Board</b>                         |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$26,000                         | \$—                             | \$26,000                 | \$13,694                        | \$—                 | \$12,306                   | 52.7%                                | 52.7%                          |
| Expenses                                    | \$82,490                         | \$—                             | \$82,490                 | \$33,910                        | \$11,500            | \$37,080                   | 55.0%                                | 41.1%                          |
| <b>Town Administration</b>                  |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$596,057                        | \$—                             | \$596,057                | \$448,345                       | \$—                 | \$147,712                  | 75.2%                                | 75.2%                          |
| Expenses                                    | \$25,550                         | \$—                             | \$25,550                 | \$19,482                        | \$—                 | \$6,068                    | 76.3%                                | 76.3%                          |
| Legal Expenses                              | \$387,500                        | \$—                             | \$387,500                | \$224,524                       | \$45,150            | \$117,826                  | 69.6%                                | 57.9%                          |
| VFW & American Legion                       | \$7,500                          | \$—                             | \$7,500                  | \$5,625                         | \$—                 | \$1,875                    | 75.0%                                | 75.0%                          |
| <b>Town Clerk - Administration</b>          |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$225,460                        | \$—                             | \$225,460                | \$165,244                       | \$—                 | \$60,216                   | 73.3%                                | 73.3%                          |
| Expenses                                    | \$23,992                         | \$—                             | \$23,992                 | \$5,438                         | \$6,383             | \$12,172                   | 49.3%                                | 22.7%                          |
| <b>Town Clerk - Elections</b>               |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$160,402                        | \$—                             | \$160,402                | \$96,998                        | \$—                 | \$63,404                   | 60.5%                                | 60.5%                          |
| Expenses                                    | \$65,445                         | \$—                             | \$65,445                 | \$37,825                        | \$6,523             | \$21,098                   | 67.8%                                | 57.8%                          |
| <b>Town Clerk - Town Meeting</b>            |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$5,855                          | \$—                             | \$5,855                  | \$5,041                         | \$—                 | \$814                      | 86.1%                                | 86.1%                          |
| Expenses                                    | \$27,005                         | \$—                             | \$27,005                 | \$10,069                        | \$—                 | \$16,936                   | 37.3%                                | 37.3%                          |
| <b>Treasurer/Collector - Administration</b> |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$430,837                        | \$(45,000)                      | \$385,837                | \$262,704                       | \$—                 | \$123,133                  | 68.1%                                | 68.1%                          |
| Expenses                                    | \$120,100                        | \$45,000                        | \$165,100                | \$146,992                       | \$17,489            | \$619                      | 99.6%                                | 89.0%                          |
| <b>Treasurer/Collector - Parking Clerk</b>  |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                           | \$5,000                          | \$—                             | \$5,000                  | \$3,654                         | \$—                 | \$1,346                    | 73.1%                                | 73.1%                          |
| Expenses                                    | \$93,500                         | \$—                             | \$93,500                 | \$47,463                        | \$14,373            | \$31,664                   | 66.1%                                | 50.8%                          |

|                                       |                    |            |                    |                    |                  |                    |              |              |
|---------------------------------------|--------------------|------------|--------------------|--------------------|------------------|--------------------|--------------|--------------|
| Total General Govt. Personal Services | \$3,093,745        | \$(45,000) | \$3,048,745        | \$1,942,334        | \$—              | \$1,106,411        | 63.7%        | 63.7%        |
| Total General Govt. Expenses          | \$1,966,007        | \$45,000   | \$2,011,007        | \$1,341,191        | \$236,395        | \$433,421          | 78.4%        | 66.7%        |
| Total General Govt. Capital Outlay    | \$160,000          | \$—        | \$160,000          | \$104,261          | \$1,305          | \$54,434           | 66.0%        | 65.2%        |
| <b>Grand Total General Govt.</b>      | <b>\$5,219,752</b> | <b>\$—</b> | <b>\$5,219,752</b> | <b>\$3,387,787</b> | <b>\$237,700</b> | <b>\$1,594,266</b> | <b>69.5%</b> | <b>64.9%</b> |

### Program 2000 - Retirement Expenses

|  | (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   | \$10,041,821                     | \$—                             | \$10,041,821             | \$10,039,468                    | \$—                 | \$2,353                    | 100.0%                               | 100.0%                         |
| <b>Grand Total Retirement Expenses</b> | <b>\$10,041,821</b>              | <b>\$—</b>                      | <b>\$10,041,821</b>      | <b>\$10,039,468</b>             | <b>\$—</b>          | <b>\$2,353</b>             | <b>100.0%</b>                        | <b>100.0%</b>                  |

### Program 2100 - Employee Benefits, Other Reserves

|   | (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                    | \$3,338,181                      | \$—                             | \$3,338,181              | \$2,589,392                     | \$—                 | \$748,789                  | 77.6%                                | 77.6%                          |
| Employee Health Insurance                   | \$10,515,468                     | \$—                             | \$10,515,468             | \$7,265,226                     | \$—                 | \$3,250,242                | 69.1%                                | 69.1%                          |
| Medicare Employer Contribution              | \$1,097,497                      | \$—                             | \$1,097,497              | \$701,194                       | \$—                 | \$396,304                  | 63.9%                                | 63.9%                          |
| Employee Life Insurance                     | \$19,425                         | \$—                             | \$19,425                 | \$10,257                        | \$—                 | \$9,168                    | 52.8%                                | 52.8%                          |
| Unemployment Insurance                      | \$193,700                        | \$—                             | \$193,700                | \$29,077                        | \$—                 | \$164,623                  | 15.0%                                | 15.0%                          |
| Workers Compensation                        | \$455,398                        | \$—                             | \$455,398                | \$357,896                       | \$—                 | \$97,502                   | 78.6%                                | 78.6%                          |
| <b>Total Benefits</b>                       | <b>\$15,619,669</b>              | <b>\$—</b>                      | <b>\$15,619,669</b>      | <b>\$10,953,042</b>             | <b>\$—</b>          | <b>\$4,666,627</b>         | <b>70.1%</b>                         | <b>70.1%</b>                   |
| <b>Liability Insurance</b>                  | <b>\$772,376</b>                 | <b>\$—</b>                      | <b>\$772,376</b>         | <b>\$755,379</b>                | <b>\$—</b>          | <b>\$16,997</b>            | <b>97.8%</b>                         | <b>97.8%</b>                   |
| <b>Warrant Committee Reserve</b>            | <b>\$400,000</b>                 | <b>\$—</b>                      | <b>\$400,000</b>         | <b>\$—</b>                      | <b>\$—</b>          | <b>\$400,000</b>           | <b>—%</b>                            | <b>—%</b>                      |
| <b>Grand Total Benefits, Other Reserves</b> | <b>\$16,792,045</b>              | <b>\$—</b>                      | <b>\$16,792,045</b>      | <b>\$11,708,421</b>             | <b>\$—</b>          | <b>\$5,083,624</b>         | <b>69.7%</b>                         | <b>69.7%</b>                   |

| <b>Program 2500 - Public 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                                      | \$727,380                        | \$—                             | \$727,380                | \$438,136                       | \$183,066           | \$106,178                  | 85.4%                                | 60.2%                          |
| Utilities                                     | \$528,500                        | \$—                             | \$528,500                | \$334,876                       | \$166,918           | \$26,706                   | 94.9%                                | 63.4%                          |
| Capital Outlay                                | \$92,000                         | \$—                             | \$92,000                 | \$58,446                        | \$—                 | \$33,554                   | 63.5%                                | 63.5%                          |
| <b>Education Facilities</b>                   |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                             | \$1,507,495                      | \$—                             | \$1,507,495              | \$936,646                       | \$—                 | \$570,849                  | 62.1%                                | 62.1%                          |
| Expenses                                      | \$2,340,478                      | \$—                             | \$2,340,478              | \$1,481,718                     | \$283,111           | \$575,648                  | 75.4%                                | 63.3%                          |
| Utilities                                     | \$1,538,000                      | \$—                             | \$1,538,000              | \$1,021,824                     | \$518,176           | \$(2,000)                  | 100.1%                               | 66.4%                          |
| <b>Facilities Administration</b>              |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                             | \$785,535                        | \$—                             | \$785,535                | \$566,785                       | \$—                 | \$218,750                  | 72.2%                                | 72.2%                          |
| <b>Total Facilities Personal Services</b>     | <b>\$2,293,030</b>               | <b>\$—</b>                      | <b>\$2,293,030</b>       | <b>\$1,503,431</b>              | <b>\$—</b>          | <b>\$789,599</b>           | <b>65.6%</b>                         | <b>65.6%</b>                   |
| <b>Total Public Facilities Expenses</b>       | <b>\$3,067,858</b>               | <b>\$—</b>                      | <b>\$3,067,858</b>       | <b>\$1,919,854</b>              | <b>\$466,178</b>    | <b>\$681,826</b>           | <b>77.8%</b>                         | <b>62.6%</b>                   |
| <b>Total Public Facilities Utilities</b>      | <b>\$2,066,500</b>               | <b>\$—</b>                      | <b>\$2,066,500</b>       | <b>\$1,356,700</b>              | <b>\$685,094</b>    | <b>\$24,706</b>            | <b>98.8%</b>                         | <b>65.7%</b>                   |
| <b>Total Public Facilities Capital Outlay</b> | <b>\$92,000</b>                  | <b>\$—</b>                      | <b>\$92,000</b>          | <b>\$58,446</b>                 | <b>\$—</b>          | <b>\$33,554</b>            | <b>63.5%</b>                         | <b>63.5%</b>                   |
| <b>Grand Total Public Facilities</b>          | <b>\$7,519,388</b>               | <b>\$—</b>                      | <b>\$7,519,388</b>       | <b>\$4,838,430</b>              | <b>\$1,151,272</b>  | <b>\$1,529,686</b>         | <b>79.7%</b>                         | <b>64.3%</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                 | \$9,781                         | \$—                 | \$6,419                    | 60.4%                                | 60.4%                          |
| Expenses                                   | \$7,944                          | \$—                             | \$7,944                  | \$1,454                         | \$—                 | \$6,490                    | 18.3%                                | 18.3%                          |
| <b>TOTAL BEMA PERSONAL SERVICES</b>        | <b>\$16,200</b>                  | <b>\$—</b>                      | <b>\$16,200</b>          | <b>\$9,781</b>                  | <b>\$—</b>          | <b>\$6,419</b>             | <b>60.4%</b>                         | <b>60.4%</b>                   |
| <b>TOTAL BEMA EXPENSES</b>                 | <b>\$7,944</b>                   | <b>\$—</b>                      | <b>\$7,944</b>           | <b>\$1,454</b>                  | <b>\$—</b>          | <b>\$6,490</b>             | <b>18.3%</b>                         | <b>18.3%</b>                   |
| <b>GRAND TOTAL BEMA</b>                    | <b>\$24,144</b>                  | <b>\$—</b>                      | <b>\$24,144</b>          | <b>\$11,235</b>                 | <b>\$—</b>          | <b>\$12,909</b>            | <b>46.5%</b>                         | <b>46.5%</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                   | \$613,199                        | \$—                             | \$613,199                | \$522,447                       | \$—                 | \$90,752                   | 85.2%                                | 85.2%                          |
| Expenses                            | \$147,450                        | \$—                             | \$147,450                | \$75,162                        | \$10,784            | \$61,504                   | 58.3%                                | 51.0%                          |
| <b>Fire Suppression</b>             |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                   | \$5,090,296                      | \$—                             | \$5,090,296              | \$3,666,850                     | \$—                 | \$1,423,446                | 72.0%                                | 72.0%                          |
| Expenses                            | \$236,500                        | \$—                             | \$236,500                | \$129,757                       | \$16,158            | \$90,585                   | 61.7%                                | 54.9%                          |
| Capital Outlay                      | \$82,600                         | \$—                             | \$82,600                 | \$16,696                        | \$10,123            | \$55,781                   | 32.5%                                | 20.2%                          |
| <b>Emergency Medical Services</b>   |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                   | \$30,882                         | \$—                             | \$30,882                 | \$16,201                        | \$—                 | \$14,681                   | 52.5%                                | 52.5%                          |
| Expenses                            | \$169,300                        | \$—                             | \$169,300                | \$99,776                        | \$7,953             | \$61,571                   | 63.6%                                | 58.9%                          |
| Capital Outlay                      | \$20,000                         | \$—                             | \$20,000                 | \$12,428                        | \$7,353             | \$219                      | 98.9%                                | 62.1%                          |
| <b>TOTAL FIRE PERSONAL SERVICES</b> | <b>\$5,734,377</b>               | <b>\$—</b>                      | <b>\$5,734,377</b>       | <b>\$4,205,498</b>              | <b>\$—</b>          | <b>\$1,528,879</b>         | <b>73.3%</b>                         | <b>73.3%</b>                   |
| <b>TOTAL FIRE EXPENSES</b>          | <b>\$553,250</b>                 | <b>\$—</b>                      | <b>\$553,250</b>         | <b>\$304,695</b>                | <b>\$34,894</b>     | <b>\$213,660</b>           | <b>61.4%</b>                         | <b>55.1%</b>                   |
| <b>TOTAL FIRE Capital Outlay</b>    | <b>\$102,600</b>                 | <b>\$—</b>                      | <b>\$102,600</b>         | <b>\$29,124</b>                 | <b>\$17,476</b>     | <b>\$56,000</b>            | <b>45.4%</b>                         | <b>28.4%</b>                   |
| <b>GRAND TOTAL FIRE</b>             | <b>\$6,390,227</b>               | <b>\$—</b>                      | <b>\$6,390,227</b>       | <b>\$4,539,317</b>              | <b>\$52,371</b>     | <b>\$1,798,539</b>         | <b>71.9%</b>                         | <b>71.0%</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  | \$443,563                        | \$—                             | \$443,563                | \$333,938                       | \$—                 | \$109,625                  | 75.3%                                | 75.3%                          |
| Expenses   | \$73,124                         | \$—                             | \$73,124                 | \$40,142                        | \$2,761             | \$30,221                   | 58.7%                                | 54.9%                          |
| Capital Outlay   | \$25,000                         | \$—                             | \$25,000                 | \$19,172                        | \$—                 | \$5,828                    | 76.7%                                | 76.7%                          |
| <b>Police Records</b>                                      |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$90,838                         | \$—                             | \$90,838                 | \$66,051                        | \$—                 | \$24,787                   | 72.7%                                | 72.7%                          |
| Expenses   | \$8,606                          | \$—                             | \$8,606                  | \$1,937                         | \$—                 | \$6,669                    | 22.5%                                | 22.5%                          |
| <b>Police Patrol</b>                                       |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$3,930,193                      | \$—                             | \$3,930,193              | \$2,896,696                     | \$—                 | \$1,033,497                | 73.7%                                | 73.7%                          |
| Expenses   | \$338,873                        | \$—                             | \$338,873                | \$167,771                       | \$11,908            | \$159,194                  | 53.0%                                | 49.5%                          |
| Capital Outlay   | \$237,000                        | \$—                             | \$237,000                | \$74,602                        | \$93,378            | \$69,021                   | 70.9%                                | 31.5%                          |
| <b>Traffic Control</b>                                     |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$504,627                        | \$—                             | \$504,627                | \$319,621                       | \$—                 | \$185,006                  | 63.3%                                | 63.3%                          |
| Expenses   | \$35,231                         | \$—                             | \$35,231                 | \$25,278                        | \$—                 | \$9,953                    | 71.7%                                | 71.7%                          |
| <b>Detectives</b>  |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$677,174                        | \$—                             | \$677,174                | \$443,260                       | \$—                 | \$233,914                  | 65.5%                                | 65.5%                          |
| Expenses   | \$15,099                         | \$—                             | \$15,099                 | \$6,907                         | \$—                 | \$8,192                    | 45.7%                                | 45.7%                          |
| <b>Community Service</b>                                   |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$413,222                        | \$—                             | \$413,222                | \$326,674                       | \$—                 | \$86,548                   | 79.1%                                | 79.1%                          |
| Expenses   | \$17,268                         | \$—                             | \$17,268                 | \$5,364                         | \$1,074             | \$10,830                   | 37.3%                                | 31.1%                          |
| <b>Dispatch</b>  |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$804,583                        | \$—                             | \$804,583                | \$682,416                       | \$—                 | \$122,167                  | 84.8%                                | 84.8%                          |
| Expenses   | \$131,429                        | \$—                             | \$131,429                | \$67,152                        | \$597               | \$63,680                   | 51.5%                                | 51.1%                          |
| Total Police Personal Services                             | \$6,864,200                      | \$—                             | \$6,864,200              | \$5,068,656                     | \$—                 | \$1,795,544                | 73.8%                                | 73.8%                          |
| Total Police Expenses                                      | \$619,630                        | \$—                             | \$619,630                | \$314,550                       | \$16,341            | \$288,739                  | 53.4%                                | 50.8%                          |
| Total Police Capital Outlay                                | \$262,000                        | \$—                             | \$262,000                | \$93,774                        | \$93,378            | \$74,849                   | 71.4%                                | 35.8%                          |
| <b>Grand Total Police Dept.</b>                            | <b>\$7,745,830</b>               | <b>\$—</b>                      | <b>\$7,745,830</b>       | <b>\$5,476,980</b>              | <b>\$109,718</b>    | <b>\$2,159,132</b>         | <b>72.1%</b>                         | <b>70.7%</b>                   |
| <b>Total Public Safety</b>                                 |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Total Public Safety Personal Services                      | \$12,614,777                     | \$—                             | \$12,614,777             | \$9,283,935                     | \$—                 | \$3,330,842                | 73.6%                                | 73.6%                          |
| Total Public Safety Expenses                               | \$1,180,824                      | \$—                             | \$1,180,824              | \$620,700                       | \$51,235            | \$508,889                  | 56.9%                                | 52.6%                          |
| Total Public Safety Capital Outlay                         | \$364,600                        | \$—                             | \$364,600                | \$122,898                       | \$110,854           | \$130,848                  | 64.1%                                | 33.7%                          |
| <b>Grand Total Public Safety</b>                           | <b>\$14,160,201</b>              | <b>\$—</b>                      | <b>\$14,160,201</b>      | <b>\$10,027,533</b>             | <b>\$162,089</b>    | <b>\$3,970,579</b>         | <b>72.0%</b>                         | <b>70.8%</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                                | \$48,582,498                     | \$—                             | \$48,582,498             | \$29,646,822                    | \$62,764            | \$18,872,912               | 61.2%                                | 61.0%                          |
| Expenses   | \$14,904,483                     | \$—                             | \$14,904,483             | \$11,191,521                    | \$6,445,762         | \$(2,732,800)              | 118.3%                               | 75.1%                          |
| Total Public Schools P. S.                       | \$48,582,498                     | \$—                             | \$48,582,498             | \$29,646,822                    | \$62,764            | \$18,872,912               | 61.2%                                | 61.0%                          |
| Total Public Schools Expenses                    | \$14,904,483                     | \$—                             | \$14,904,483             | \$11,191,521                    | \$6,445,762         | \$(2,732,800)              | 118.3%                               | 75.1%                          |
| <b>Grand Total Public Schools</b>                | <b>\$63,486,981</b>              | <b>\$—</b>                      | <b>\$63,486,981</b>      | <b>\$40,838,343</b>             | <b>\$6,508,526</b>  | <b>\$16,140,112</b>        | <b>74.6%</b>                         | <b>64.3%</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               | \$746,956                        | \$—                             | \$746,956                | \$252,462                       | \$174,802           | \$319,691                  | 57.2%                                | 33.8%                          |
| <b>Grand Total Regional Schools</b>            | <b>\$746,956</b>                 | <b>\$—</b>                      | <b>\$746,956</b>         | <b>\$252,462</b>                | <b>\$174,802</b>    | <b>\$319,691</b>           | <b>57.2%</b>                         | <b>33.8%</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  | \$373,720                        | \$—                             | \$373,720                | \$213,223                       | \$—                 | \$160,497                  | 57.1%                                | 57.1%                          |
| Expenses   | \$34,130                         | \$—                             | \$34,130                 | \$9,067                         | \$2,932             | \$22,131                   | 35.2%                                | 26.6%                          |
| <b>Planning</b>  |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$190,264                        | \$—                             | \$190,264                | \$148,958                       | \$—                 | \$41,306                   | 78.3%                                | 78.3%                          |
| Expenses   | \$50,150                         | \$—                             | \$50,150                 | \$8,899                         | \$15,933            | \$25,318                   | 49.5%                                | 17.7%                          |
| <b>Building Inspection</b>                                       |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$260,408                        | \$—                             | \$260,408                | \$210,005                       | \$—                 | \$50,403                   | 80.6%                                | 80.6%                          |
| Expenses   | \$34,470                         | \$—                             | \$34,470                 | \$8,765                         | \$—                 | \$25,705                   | 25.4%                                | 25.4%                          |
| <b>Engineering Services</b>                                      |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services  | \$25,500                         | \$—                             | \$25,500                 | \$80,128                        | \$—                 | \$(54,628)                 | 314.2%                               | 314.2%                         |
| Expenses   | \$10,380                         | \$—                             | \$10,380                 | \$1,256                         | \$—                 | \$9,124                    | 12.1%                                | 12.1%                          |
| Total Comm. Dev. Personal Services                               | \$849,892                        | \$—                             | \$849,892                | \$652,313                       | \$—                 | \$197,579                  | 76.8%                                | 76.8%                          |
| Total Comm. Dev. Expenses  | \$129,130                        | \$—                             | \$129,130                | \$27,987                        | \$18,866            | \$82,278                   | 36.3%                                | 21.7%                          |
| <b>Grand Total Community Development</b>                         | <b>\$979,022</b>                 | <b>\$—</b>                      | <b>\$979,022</b>         | <b>\$680,300</b>                | <b>\$18,866</b>     | <b>\$279,856</b>           | <b>71.4%</b>                         | <b>69.5%</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                                       | \$333,012                        | \$—                             | \$333,012                | \$216,027                       | \$—                 | \$116,985                  | 64.9%                                | 64.9%                          |
| Expenses  | \$16,345                         | \$—                             | \$16,345                 | \$9,601                         | \$—                 | \$6,744                    | 58.7%                                | 58.7%                          |
| <b>Street Maintenance</b>                               |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                       | \$634,856                        | \$—                             | \$634,856                | \$453,548                       | \$—                 | \$181,308                  | 71.4%                                | 71.4%                          |
| Expenses  | \$231,495                        | \$—                             | \$231,495                | \$195,151                       | \$—                 | \$36,344                   | 84.3%                                | 84.3%                          |
| <b>Snow &amp; Ice</b>                                   |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                       | \$134,630                        | \$—                             | \$134,630                | \$103,627                       | \$—                 | \$31,003                   | 77.0%                                | 77.0%                          |
| Expenses  | \$660,300                        | \$—                             | \$660,300                | \$483,890                       | \$59,425            | \$116,985                  | 82.3%                                | 73.3%                          |
| <b>Street Lighting</b>                                  |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Expenses  | \$200,000                        | \$—                             | \$200,000                | \$85,648                        | \$410               | \$113,941                  | 43.0%                                | 42.8%                          |
| <b>Central Fleet Maintenance</b>                        |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                       | \$303,500                        | \$—                             | \$303,500                | \$214,636                       | \$—                 | \$88,864                   | 70.7%                                | 70.7%                          |
| Expenses  | \$238,220                        | \$—                             | \$238,220                | \$141,058                       | \$11,039            | \$86,123                   | 63.8%                                | 59.2%                          |
| Capital Outlay  | \$47,385                         | \$—                             | \$47,385                 | \$42,014                        | \$5,371             | \$—                        | 100.0%                               | 88.7%                          |
| <b>Parks Division</b>                                   |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                       | \$423,498                        | \$—                             | \$423,498                | \$246,634                       | \$—                 | \$176,864                  | 58.2%                                | 58.2%                          |
| Expenses  | \$169,414                        | \$—                             | \$169,414                | \$141,226                       | \$6,915             | \$21,273                   | 87.4%                                | 83.4%                          |
| Capital Outlay  | \$14,290                         | \$—                             | \$14,290                 | \$3,600                         | \$5,483             | \$5,207                    | 63.6%                                | 25.2%                          |
| <b>Cemetery</b>   |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                       | \$442,148                        | \$—                             | \$442,148                | \$309,184                       | \$—                 | \$132,964                  | 69.9%                                | 69.9%                          |
| Expenses  | \$103,200                        | \$—                             | \$103,200                | \$28,684                        | \$—                 | \$74,516                   | 27.8%                                | 27.8%                          |
| Capital Outlay  | \$18,205                         | \$—                             | \$18,205                 | \$8,756                         | \$—                 | \$9,449                    | 48.1%                                | 48.1%                          |
| <b>Forestry</b>   |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                       | \$20,000                         | \$—                             | \$20,000                 | \$19,263                        | \$—                 | \$737                      | 96.3%                                | 96.3%                          |
| Expenses  | \$406,655                        | \$—                             | \$406,655                | \$283,888                       | \$82,245            | \$40,523                   | 90.0%                                | 69.8%                          |
| <b>Collection &amp; Disposal</b>                        |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                       | \$20,848                         | \$—                             | \$20,848                 | \$10,812                        | \$—                 | \$10,036                   | 51.9%                                | 51.9%                          |
| Expenses  | \$3,652,664                      | \$—                             | \$3,652,664              | \$2,351,379                     | \$1,163,685         | \$137,600                  | 96.2%                                | 64.4%                          |
| Total DPW Personal Services                             | \$2,312,492                      | \$—                             | \$2,312,492              | \$1,573,730                     | \$—                 | \$738,762                  | 68.1%                                | 68.1%                          |
| Total Public Works Expenses                             | \$5,678,293                      | \$—                             | \$5,678,293              | \$3,720,525                     | \$1,323,719         | \$634,049                  | 88.8%                                | 65.5%                          |
| Total Public Works Capital Outlay                       | \$79,880                         | \$—                             | \$79,880                 | \$54,369                        | \$10,854            | \$14,656                   | 81.7%                                | 68.1%                          |
| <b>Grand Total Public Works</b>                         | <b>\$8,070,665</b>               | <b>\$—</b>                      | <b>\$8,070,665</b>       | <b>\$5,348,624</b>              | <b>\$1,334,573</b>  | <b>\$1,387,468</b>         | <b>82.8%</b>                         | <b>66.3%</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                                     | \$292,035                        | \$—                             | \$292,035                | \$223,117                       | \$—                 | \$68,918                   | 76.4%                                | 76.4%                          |
| Expenses  | \$30,290                         | \$—                             | \$30,290                 | \$22,473                        | \$—                 | \$7,818                    | 74.2%                                | 74.2%                          |
| <b>Programs</b>                                       |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                     | \$552,404                        | \$—                             | \$552,404                | \$478,390                       | \$—                 | \$74,014                   | 86.6%                                | 86.6%                          |
| Expenses  | \$649,700                        | \$—                             | \$649,700                | \$363,529                       | \$6,432             | \$279,740                  | 56.9%                                | 56.0%                          |
| Total Recreation Personal Services                    | \$844,439                        | \$—                             | \$844,439                | \$701,507                       | \$—                 | \$142,932                  | 83.1%                                | 83.1%                          |
| Total Recreation Expenses                             | \$679,990                        | \$—                             | \$679,990                | \$386,001                       | \$6,432             | \$287,557                  | 57.7%                                | 56.8%                          |
| <b>Grand Total Recreation</b>                         | <b>\$1,524,429</b>               | <b>\$—</b>                      | <b>\$1,524,429</b>       | <b>\$1,087,508</b>              | <b>\$6,432</b>      | <b>\$430,489</b>           | <b>71.8%</b>                         | <b>71.3%</b>                   |
| Total Public Services Personal Services               | \$4,006,823                      | \$—                             | \$4,006,823              | \$2,927,550                     | \$—                 | \$1,079,273                | 73.1%                                | 73.1%                          |
| Total Public Services Expenses                        | \$6,487,413                      | \$—                             | \$6,487,413              | \$4,134,513                     | \$1,349,017         | \$1,003,884                | 84.5%                                | 63.7%                          |
| Total Public Services Capital Outlay                  | \$79,880                         | \$—                             | \$79,880                 | \$54,369                        | \$10,854            | \$14,656                   | 81.7%                                | 68.1%                          |
| <b>Grand Total Public Services</b>                    | <b>\$10,574,116</b>              | <b>\$—</b>                      | <b>\$10,574,116</b>      | <b>\$7,116,432</b>              | <b>\$1,359,871</b>  | <b>\$2,097,813</b>         | <b>80.2%</b>                         | <b>67.3%</b>                   |

| <b>Sub-Program 6100 - Human Services, Library</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                                 | \$247,183                        | \$—                             | \$247,183                | \$177,096                       | \$—                 | \$70,087                   | 71.6%                                | 71.6%                          |
| Expenses  | \$13,622                         | \$—                             | \$13,622                 | \$2,584                         | \$—                 | \$11,038                   | 19.0%                                | 19.0%                          |
| <b>Public Service</b>                             |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                 | \$1,122,582                      | \$—                             | \$1,122,582              | \$692,469                       | \$—                 | \$430,113                  | 61.7%                                | 61.7%                          |
| Expenses  | \$338,516                        | \$—                             | \$338,516                | \$252,709                       | \$36,974            | \$48,833                   | 85.6%                                | 74.7%                          |
| <b>Technical Services</b>                         |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                 | \$265,351                        | \$—                             | \$265,351                | \$183,833                       | \$—                 | \$81,518                   | 69.3%                                | 69.3%                          |
| Expenses  | \$99,769                         | \$—                             | \$99,769                 | \$78,515                        | \$—                 | \$21,254                   | 78.7%                                | 78.7%                          |
| Capital Outlay                                    | \$26,500                         | \$—                             | \$26,500                 | \$20,468                        | \$404               | \$5,628                    | 78.8%                                | 77.2%                          |
| <b>Plant Operations</b>                           |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                                 | \$29,941                         | \$—                             | \$29,941                 | \$15,501                        | \$—                 | \$14,440                   | 51.8%                                | 51.8%                          |
| Expenses  | \$204,930                        | \$—                             | \$204,930                | \$96,448                        | \$40,621            | \$67,860                   | 66.9%                                | 47.1%                          |
| Total Library Personal Services                   | \$1,665,057                      | \$—                             | \$1,665,057              | \$1,068,898                     | \$—                 | \$596,159                  | 64.2%                                | 64.2%                          |
| Total Library Expenses                            | \$656,837                        | \$—                             | \$656,837                | \$430,258                       | \$77,595            | \$148,984                  | 77.3%                                | 65.5%                          |
| Total Library Capital Outlay                      | \$26,500                         | \$—                             | \$26,500                 | \$20,468                        | \$404               | \$5,628                    | 78.8%                                | 77.2%                          |
| <b>Grand Total Library</b>                        | <b>\$2,348,394</b>               | <b>\$—</b>                      | <b>\$2,348,394</b>       | <b>\$1,519,624</b>              | <b>\$77,999</b>     | <b>\$750,771</b>           | <b>68.0%</b>                         | <b>64.7%</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                               | \$369,080                        | \$—                             | \$369,080                | \$271,051                       | \$—                 | \$98,029                   | 73.4%                                | 73.4%                          |
| Expenses  | \$36,775                         | \$—                             | \$36,775                 | \$17,859                        | \$—                 | \$18,916                   | 48.6%                                | 48.6%                          |
| <b>Total Council on Aging Personal Services</b> | <b>\$369,080</b>                 | <b>\$—</b>                      | <b>\$369,080</b>         | <b>\$271,051</b>                | <b>\$—</b>          | <b>\$98,029</b>            | <b>73.4%</b>                         | <b>73.4%</b>                   |
| <b>Total Council on Aging Expenses</b>          | <b>\$36,775</b>                  | <b>\$—</b>                      | <b>\$36,775</b>          | <b>\$17,859</b>                 | <b>\$—</b>          | <b>\$18,916</b>            | <b>48.6%</b>                         | <b>48.6%</b>                   |
| <b>Grand Total Council on Aging</b>             | <b>\$405,855</b>                 | <b>\$—</b>                      | <b>\$405,855</b>         | <b>\$288,910</b>                | <b>\$—</b>          | <b>\$116,945</b>           | <b>71.2%</b>                         | <b>71.2%</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                             | \$349,062                        | \$—                             | \$349,062                | \$256,784                       | \$—                 | \$92,278                   | 73.6%                                | 73.6%                          |
| Expenses                                      | \$63,685                         | \$—                             | \$63,685                 | \$38,151                        | \$10,258            | \$15,276                   | 76.0%                                | 59.9%                          |
| <b>Veterans Services</b>                      |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                             | \$34,339                         | \$—                             | \$34,339                 | \$26,135                        | \$—                 | \$8,204                    | 76.1%                                | 76.1%                          |
| Expenses                                      | \$75,600                         | \$—                             | \$75,600                 | \$13,509                        | \$—                 | \$62,091                   | 17.9%                                | 17.9%                          |
| <b>Animal Control Officer</b>                 |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Personal Services                             | \$66,549                         | \$—                             | \$66,549                 | \$50,593                        | \$—                 | \$15,956                   | 76.0%                                | 76.0%                          |
| Expenses                                      | \$7,875                          | \$—                             | \$7,875                  | \$2,929                         | \$—                 | \$4,946                    | 37.2%                                | 37.2%                          |
| <b>Total Health Dept. Personal Services</b>   | <b>\$449,950</b>                 | <b>\$—</b>                      | <b>\$449,950</b>         | <b>\$333,512</b>                | <b>\$—</b>          | <b>\$116,438</b>           | <b>74.1%</b>                         | <b>74.1%</b>                   |
| <b>Total Health Dept. Expenses</b>            | <b>\$147,160</b>                 | <b>\$—</b>                      | <b>\$147,160</b>         | <b>\$54,589</b>                 | <b>\$10,258</b>     | <b>\$82,313</b>            | <b>44.1%</b>                         | <b>37.1%</b>                   |
| <b>Grand Total Health Department</b>          | <b>\$597,110</b>                 | <b>\$—</b>                      | <b>\$597,110</b>         | <b>\$388,101</b>                | <b>\$10,258</b>     | <b>\$198,751</b>           | <b>66.7%</b>                         | <b>65.0%</b>                   |
| <b>Total Human Services Personal Services</b> | <b>\$2,484,087</b>               | <b>\$—</b>                      | <b>\$2,484,087</b>       | <b>\$1,673,461</b>              | <b>\$—</b>          | <b>\$810,626</b>           | <b>67.4%</b>                         | <b>67.4%</b>                   |
| <b>Total Human Services Expenses</b>          | <b>\$840,772</b>                 | <b>\$—</b>                      | <b>\$840,772</b>         | <b>\$502,706</b>                | <b>\$87,853</b>     | <b>\$250,213</b>           | <b>70.2%</b>                         | <b>59.8%</b>                   |
| <b>Total Human Services Capital Outlay</b>    | <b>\$26,500</b>                  | <b>\$—</b>                      | <b>\$26,500</b>          | <b>\$20,468</b>                 | <b>\$404</b>        | <b>\$5,628</b>             | <b>78.8%</b>                         | <b>77.2%</b>                   |
| <b>Grand Total Human Services</b>             | <b>\$3,351,359</b>               | <b>\$—</b>                      | <b>\$3,351,359</b>       | <b>\$2,196,635</b>              | <b>\$88,257</b>     | <b>\$1,066,467</b>         | <b>68.2%</b>                         | <b>65.5%</b>                   |

| <b>Sub-Program 7000 - Debt Service</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>General Fund Long Term</b>          |                                  |                                 |                          |                                 |                     |                            |                                      |                                |
| Principal                              | \$7,030,000                      | \$—                             | \$7,030,000              | \$4,179,625                     | \$—                 | \$2,850,375                | 59.5%                                | 59.5%                          |
| Interest                               | \$7,539,553                      | \$—                             | \$7,539,553              | \$5,874,869                     | \$—                 | \$1,664,684                | 77.9%                                | 77.9%                          |
| Temporary Borrowing                    | \$72,500                         | \$—                             | \$72,500                 | \$57,226                        | \$—                 | \$15,274                   | 78.9%                                | 78.9%                          |
| <b>Grand Total Debt</b>                | <b>\$14,642,053</b>              | <b>\$—</b>                      | <b>\$14,642,053</b>      | <b>\$10,111,720</b>             | <b>\$—</b>          | <b>\$4,530,333</b>         | <b>69.1%</b>                         | <b>69.1%</b>                   |
| <b>Grand Total Personal Services</b>   | <b>\$73,074,960</b>              | <b>\$(45,000)</b>               | <b>\$73,029,960</b>      | <b>\$46,977,534</b>             | <b>\$62,764</b>     | <b>\$25,989,662</b>        | <b>64.4%</b>                         | <b>64.3%</b>                   |
| <b>Grand Total Fringe Benefits</b>     | <b>\$25,661,490</b>              | <b>\$—</b>                      | <b>\$25,661,490</b>      | <b>\$20,992,510</b>             | <b>\$—</b>          | <b>\$4,668,980</b>         | <b>81.8%</b>                         | <b>81.8%</b>                   |
| <b>Grand Total Expenses</b>            | <b>\$45,008,742</b>              | <b>\$45,000</b>                 | <b>\$45,053,742</b>      | <b>\$30,830,045</b>             | <b>\$8,811,241</b>  | <b>\$5,412,455</b>         | <b>88.0%</b>                         | <b>68.4%</b>                   |
| <b>Grand Total Utilities</b>           | <b>\$2,066,500</b>               | <b>\$—</b>                      | <b>\$2,066,500</b>       | <b>\$1,356,700</b>              | <b>\$685,094</b>    | <b>\$24,706</b>            | <b>98.8%</b>                         | <b>65.7%</b>                   |
| <b>Grand Total Capital Outlay</b>      | <b>\$722,980</b>                 | <b>\$—</b>                      | <b>\$722,980</b>         | <b>\$360,443</b>                | <b>\$123,417</b>    | <b>\$239,120</b>           | <b>66.9%</b>                         | <b>49.9%</b>                   |
| <b>Grand Total General Fund</b>        | <b>\$146,534,672</b>             | <b>\$—</b>                      | <b>\$146,534,672</b>     | <b>\$100,517,231</b>            | <b>\$9,682,517</b>  | <b>\$36,334,924</b>        | <b>75.2%</b>                         | <b>68.6%</b>                   |