MEMORANDUM

TO: **Board of Selectmen**

FROM: **Robert Addelson, Assistant Town Manager for Finance**
Patricia Moore, Budget Officer

DATE: **February 1, 2016**

SUBJECT: **FY2016, 2nd Quarter Exceptions Report**

Summary

This report includes a presentation of 2nd quarter results as of December 31, 2015 for FY2016 General and Enterprise Fund expenditures by department, as well as FY2016 General and Enterprise Fund revenue collections. The General Fund accounts for the Town's annual operating budget with the exception of water, sewer and recreation/community programs which are accounted for as enterprise funds.

For the purpose of analysis, it is assumed that at the close of the 2nd quarter, departments will have spent approximately 50% of their appropriation and that approximately 50% of estimated revenues will have been collected. Line item expenditures that exceed 50% are reviewed by staff to determine if there is a risk that the department will exceed its appropriation by the end of the fiscal year.

In general, both expenditures and revenues are in line with expectations as of the end of the 2nd quarter. A detailed breakdown of expenditures can be found on pages 6-15, with revenue collections on pages 16-20. The summary table below indicates the total activity for these items:

FY2016 2nd Quarter Exceptions Report
Summary of Operating Expenditures and Revenues

Expenditures	(A) Revised Budget[1]	(B) Expenditures	(C) Encumbered	(D) Available	((B+C)/A) % Used (Exp. & Enc.)	(B/A) % Used (Exp. Only)
General Fund	$ 177,291,838	$ 69,683,372	$ 10,339,053	$ 97,269,412	45%	39%
Enterprise Funds	$ 20,542,155	$ 8,915,064	$ 610,920	$ 11,016,170	46%	43%
Grand Total	**$ 197,833,993**	**$ 78,598,437**	**$ 10,949,974**	**$108,285,583**	45%	40%

Revenue	Estimates	Collections	(A-B) Uncollected	--	(B/A) % Collected	--
General Fund	$ 190,818,555	$ 96,800,790	$ 94,017,765	--	51%	--
Enterprise Funds	$ 21,800,106	$ 12,379,655	$ 9,420,451	--	57%	--

[1]Budget adopted at 2015 Annual Town Meeting adjusted for Reserve Fund Transfers approved through Q2 FY2016. Reserve Fund transfers, shown on page 7, include $150,000 to Fund 400 (capital) for supplemental funding for Cary Memorial Hall renovations. FY16 revenue estimates exceed the adopted general fund budget because a portion of general fund revenue supports non-operating budget items (i.e. capital, contribution to stabilization funds, contribution to the OPEB Trust Fund, etc.)

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General Fund Expenditures

As of December 31st, 39.30% of the FY2016 General Fund budget of $177,291,838 has been expended and 45.14% has been expended or encumbered leaving $97,269,412 of the budget available for spending in the 3rd and 4th quarters. Expenditures represent actual payments made for goods and services and encumbrances are reservations of budgets for goods or services ordered but yet to be delivered and/or invoiced.

As of December 31st, analysis of those line items exceeding 50% of budget revealed no risk of those departments exceeding its appropriation at the end of the fiscal year. While several salary line items exceed 50% of total year budget, this is attributed to retroactive payments for settled contracts that were settled after the adoption of the FY16 budget at the 2015 Annual Town Meeting. These departments will be monitored throughout the year and a transfer from the Salary Adjustment Account will be recommended, if necessary.

A breakdown of the **General Fund Operating Budget** is shown below:

FY2016 2nd Quarter Exceptions Report - General Fund Operating Budget
Expenditures and Encumbrances

	(A) Revised Budget[1]	(B) Expenditures	(C) Encumbered	(D) Available	((B+C)/A) % Used (Exp. & Enc.)	(B/A) % Used (Exp. Only)
Education	$ 93,233,052	$ 35,222,671	$ 6,934,506	$ 51,075,874	45.22%	37.78%
Shared Expenses	$ 50,464,515	$ 19,398,899	$ 787,443	$ 30,278,173	40.00%	38.44%
Municipal	$ 33,594,271	$ 15,061,802	$ 2,617,104	$ 15,915,365	52.62%	44.83%
Total	**$ 177,291,838**	**$ 69,683,372**	**$ 10,339,053**	**$ 97,269,412**	**45.14%**	**39.30%**

[1]Budget adopted at 2015 Annual Town Meeting adjusted for Reserve Fund Transfers approved through Q2 FY2016. Reserve Fund transfers shown on page 7 include $150,000 for supplemental funding for Cary Memorial Hall for unanticipated hazardous material remediation.

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Enterprise Fund Expenditures

As of December 31st, 43.40% of the FY2016 Enterprise Fund budgets of $20,542,155 has been expended and 46.37% has been expended or encumbered, leaving $11,016,170 of the budget available for spending in the 3rd and 4th quarters.

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

FY2016 2nd Quarter Exceptions Report - Enterprise Fund Operating Budgets
Expenditures and Encumbrances

	(A) Revised Budget*	(B) Expenditures	(C) Encumbered	(D) Available	((B+C)/A) % Used (Exp. & Enc.)	(B/A) % Used (Exp. Only)
Water *	$ 9,267,125	$ 3,914,686	$ 97,734	$ 5,254,705	43.30%	42.24%
Sewer*	$ 8,673,199	$ 3,840,308	$ 124,947	$ 4,707,944	45.72%	44.28%
Recreation*	$ 2,601,831	$ 1,160,070	$ 388,240	$ 1,053,521	59.51%	44.59%
Total	**$ 20,542,155**	**$ 8,915,064**	**$ 610,920**	**$ 11,016,170**	**46.37%**	**43.40%**

*Exclusive of indirect costs

MEMORANDUM

General Fund Revenue Collections

Revenue collections were largely in line with estimates. As of the end of the second quarter (12/31/2015), 50.73% or $96,800,790 of total estimated revenue for FY2016 ($190,818,555) had been collected. The low percentage (12.18%) of Motor Vehicle Excise collections is due to the fact the majority of excise tax bills (commitment #1) will not be issued until February, 2016. The Motor Vehicle excise collections shown below represent collections from 3 small commitments issued fiscal year to date.

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

FY2016 2nd Quarter Exceptions Report - General Fund Revenues
Revenue Collections

	(A) FY2016 Revenue Estimates[1]	(B) Collections	(B/A) Percent Collected
Property Tax	**$ 163,074,847**	**$ 80,946,338**	**49.64%**
Local Receipts	**$ 11,487,878**	**$ 5,314,059**	**46.26%**
Motor Vehicle Excise	*$ 4,498,654*	*$ 548,096*	*12.18%*
Penalties and Interest	*$ 333,130*	*$ 262,954*	*78.93%*
Payment in Lieu of Taxes (PILOTS)	*$ 565,458*	*$ 298,248*	*52.74%*
Other Taxes (meals, jet fuel,hotel/motel)	*$ 1,401,644*	*$ 1,054,536*	*75.24%*
Charges for Services	*$ 2,018,396*	*$ 1,088,514*	*53.93%*
Rentals of Town Buildings	*$ 47,349*	*$ 21,365*	*45.12%*
License & Permits	*$ 1,533,613*	*$ 1,552,892*	*101.26%*
School Revenue	*$ 481,935*	*$ 205,290*	*42.60%*
Court Fines	*$ 4,193*	*$ 13,450*	*320.80%*
Fines and Forfeitures	*$ 327,018*	*$ 118,583*	*36.26%*
Investment Income[2]	*$ 276,489*	*$ 81,957*	*29.64%*
Premiums on Permanent Borrowing	*$ -*	*$ -*	*---*
Misc. Non-recurring Revenue	*$ -*	*$ 68,174*	*---*
State Aid	**$ 11,521,740**	**$ 5,806,303**	**50.39%**
Interfund Operating Transfers	**$ 4,734,090**	**$ 4,734,090**	**100.00%**
Total General Fund Revenue	**$ 190,818,555**	**$ 96,800,790**	**50.73%**

[1]Does not include Free Cash appropriated under Article 4 to support the FY2016 Operating Budget

[2]Investment income reflects revenue posted through October, 2015.

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Enterprise Fund Revenue Collections

As of the end of the second quarter (12/31/2015), 56.79% or $12,379,509 of total estimated revenue for FY2016 ($21,800,106) had been collected.

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

FY2016 2nd Quarter Exceptions Report - Enterprise Fund Revenues

Revenue Collections

	(A) FY2016 Revenue Estimates*	(B) Collections	(B/A) Percent Collected
Water			
Charges for Services	$ 9,448,950	$ 5,672,642	60.03%
Non-Rate Revenue	$ 299,000	$ 158,640	53.06%
Retained Earnings	$ 275,000	$ 275,000	100.00%
Total Water	***$ 10,022,950***	***$ 6,106,281***	**60.92%**
Sewer			
Charges for Services	$ 8,831,553	$ 4,787,627	54.21%
Non-Rate Revenue	$ 320,000	$ 70,534	22.04%
Retained Earnings	$ -	$ -	--
Total Sewer	***$ 9,151,553***	***$ 4,858,162***	**53.09%**
Recreation			
Fees for Services	$ 2,247,303	$ 1,039,192	46.24%
Non-Fee Revenues	$ 3,300	$ 1,020	30.90%
Retained Earnings	$ 375,000	$ 375,000	100.00%
Total Recreation	**$ 2,625,603**	**$ 1,415,212**	**53.90%**
Total Enterprise Funds Revenue	**$ 21,800,106**	**$ 12,379,655**	**56.79%**

* Inclusive of revenue to fund indirect costs.

Sub-Program 1100- Lexington Public Schools

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Lexington Public Schools								
Personal Services	$ 78,524,564	$ -	$ 78,524,564	$ 29,915,251	$ -	$ 48,609,312	38.10%	38.10%
Expenses	$ 13,535,752	$ -	$ 13,535,752	$ 4,525,591	$ 6,934,506	$ 2,075,655	84.67%	33.43%
TOTAL PUBLIC SCHOOLS P. S.	**$ 78,524,564**	**$ -**	**$ 78,524,564**	**$ 29,915,251**	**$ -**	**$ 48,609,312**	**38.10%**	**38.10%**
TOTAL PUBLIC SCHOOLS EXPENSES	**$ 13,535,752**	**$ -**	**$ 13,535,752**	**$ 4,525,591**	**$ 6,934,506**	**$ 2,075,655**	**84.67%**	**33.43%**
GRAND TOTAL PUBLIC SCHOOLS	**$ 92,060,316**	**$ -**	**$ 92,060,316**	**$ 34,440,842**	**$ 6,934,506**	**$ 50,684,967**	**44.94%**	**37.41%**

Sub-Program 1200- Minuteman Regional School

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Minuteman Regional School								
Assessment	$ 1,172,736	$ -	$ 1,172,736	$ 781,829	$ -	$ 390,907	66.67%	66.67%
TOTAL MINUTEMAN ASSESSMENT	**$ 1,172,736**	**$ -**	**$ 1,172,736**	**$ 781,829**	**$ -**	**$ 390,907**	**66.67%**	**66.67%**
GRAND TOTAL MINUTEMAN	**$ 1,172,736**	**$ -**	**$ 1,172,736**	**$ 781,829**	**$ -**	**$ 390,907**	**66.67%**	**66.67%**

Sub-Program 2100- Employee Benefits

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Contributory Retirement								
Assessment	$ 5,255,537	$ -	$ 5,255,537	$ 2,592,819	$ -	$ 2,662,718	49.33%	49.33%
Non-Contributory Retirement								
Personal Services	$ 13,810	$ -	$ 13,810	$ 6,918	$ -	$ 6,892	50.10%	50.10%
Expenses	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Employee Insurance								
Personal Services	$ 25,250,981	$ -	$ 25,250,981	$ 11,090,134	$ -	$ 14,160,847	43.92%	43.92%
Expenses	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Unemployment Insurance								
Personal Services	$ 200,000	$ -	$ 200,000	$ 73,682	$ -	$ 126,318	36.84%	36.84%
Expenses	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Workers Compensation								
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Expenses	$ 643,112	$ -	$ 643,112	$ 229,778	$ -	$ 413,334	35.73%	35.73%
Property & Liablility Insurance								
Personal Services	$ 31,417	$ -	$ 31,417	$ 17,375	$ -	$ 14,042	55.30%	55.30%
Expenses	$ 828,892	$ -	$ 828,892	$ 543,624	$ -	$ 285,268	65.58%	65.58%
Uninsured Losses								
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Expenses	$ 200,000	$ -	$ 200,000	$ 4,973	$ 87,109	$ 107,918	46.04%	2.49%
TOTAL BENEFITS PERSONAL SERVICES	**$ 30,751,745**	**$ -**	**$ 30,751,745**	**$ 13,780,928**	**$ -**	**$ 16,970,817**	**44.81%**	**44.81%**
TOTAL BENEFITS EXPENSES	**$ 1,672,004**	**$ -**	**$ 1,672,004**	**$ 778,375**	**$ 87,109**	**$ 806,521**	**51.76%**	**46.55%**
GRAND TOTAL BENEFITS	**$ 32,423,749**	**$ -**	**$ 32,423,749**	**$ 14,559,302**	**$ 87,109**	**$ 17,777,338**	**45.17%**	**44.90%**

Sub-Program 2200- Debt

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
General Fund Long Term								
Principal	$ 5,169,842	$ -	$ 5,169,842	$ -	$ -	$ 5,169,842	0.00%	0.00%
Interest	$ 939,550	$ -	$ 939,550	$ 583,817	$ -	$ 355,733	62.14%	62.14%
Issuance Costs	$ 613,135	$ 479,608	$ 1,092,743	$ -	$ -	$ 1,092,743	0.00%	0.00%
Interest on Abatements	$ 10,000	$ -	$ 10,000	$ 8,744	$ -	$ 1,256	87.44%	87.44%
TOTAL DEBT PERSONAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**0.00%**
TOTAL DEBT EXPENSES	**$ 6,732,527**	**$ 479,608**	**$ 7,212,135**	**$ 592,561**	**$ -**	**$ 6,619,574**	**8.22%**	**8.22%**
GRAND TOTAL TOTAL DEBT	**$ 6,732,527**	**$ 479,608**	**$ 7,212,135**	**$ 592,561**	**$ -**	**$ 6,619,574**	**8.22%**	**8.22%**

Sub-Program 2300- Reserve Fund

	(A) Original Appropriation	(B) Transfer/ Adjustments*	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Reserve Fund								
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Expenses	$ 900,000	$ (150,000)	$ 750,000	$ -	$ -	$ 750,000	0.00%	0.00%
TOTAL RESERVE FUND PERSONAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**0.00%**
TOTAL RESERVE FUND EXPENSES	**$ 900,000**	**$ (150,000)**	**$ 750,000**	**$ -**	**$ -**	**$ 750,000**	**0.00%**	**0.00%**
GRAND TOTAL RESERVE FUND	**$ 900,000**	**$ (150,000)**	**$ 750,000**	**$ -**	**$ -**	**$ 750,000**	**0.00%**	**0.00%**

***Approved Reserve Fund Transfers through Q2 FY2016:**

CPA for Cary Memorial Hall change orders (Hazardous material remediation		$ (150,000)
	Total	**$ (150,000)**

Sub-Program 2400- Public Facilities

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Education Facilities								
Personal Services	$ 3,372,215	$ -	$ 3,372,215	$ 1,553,009	$ -	$ 1,819,206	46.05%	46.05%
Expenses	$ 3,522,765	$ 128,880	$ 3,651,645	$ 1,354,448	$ 350,792	$ 1,946,405	46.70%	37.09%
Municipal Facilities								
Personal Services	$ 515,684	$ -	$ 515,684	$ 241,936	$ -	$ 273,748	46.92%	46.92%
Expenses	$ 1,355,972	$ 50,120	$ 1,406,092	$ 566,935	$ 213,548	$ 625,609	55.51%	40.32%
Facilities Administration								
Personal Services	$ 973,495	$ -	$ 973,495	$ 519,834	$ -	$ 453,661	53.40%	53.40%
Expenses	$ 159,500	$ -	$ 159,500	$ 10,873	$ 135,994	$ 12,633	92.08%	6.82%
TOTAL PUBLIC FACILITIES PERSONAL SERVICES	**$ 4,861,394**	**$ -**	**$ 4,861,394**	**$ 2,314,779**	**$ -**	**$ 2,546,615**	**47.62%**	**47.62%**
TOTAL PUBLIC FACILITIES EXPENSES	**$ 5,038,237**	**$ 179,000**	**$ 5,217,237**	**$ 1,932,256**	**$ 700,334**	**$ 2,584,647**	**50.46%**	**37.04%**
GRAND TOTAL PUBLIC FACILITIES	**$ 9,899,631**	**$ 179,000**	**$ 10,078,631**	**$ 4,247,036**	**$ 700,334**	**$ 5,131,262**	**49.09%**	**42.14%**

Sub-Program 3000- Public Works

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Administration								
Personal Services	$ 553,924	$ -	$ 553,924	$ 288,647	$ -	$ 265,277	52.11%	52.11%
Expenses	$ 30,375	$ -	$ 30,375	$ 15,024	$ 1,720	$ 13,631	55.13%	49.46%
Engineering								
Personal Services	$ 616,425	$ -	$ 616,425	$ 314,834	$ -	$ 301,591	51.07%	51.07%
Expenses	$ 132,950	$ 10,000	$ 142,950	$ 7,132	$ 37,864	$ 97,954	31.48%	4.99%
Street Lighting								
Personal Services	$ 10,000	$ -	$ 10,000	$ 3,666	$ -	$ 6,334	36.66%	36.66%
Expenses	$ 296,901	$ -	$ 296,901	$ 114,817	$ 109,323	$ 72,760	75.49%	38.67%
Highway Maintenance								
Personal Services	$ 767,714	$ -	$ 767,714	$ 423,243	$ -	$ 344,471	55.13%	55.13%
Expenses	$ 519,650	$ -	$ 519,650	$ 289,898	$ 115,860	$ 113,892	78.08%	55.79%
Road Machinery								
Personal Services	$ 259,252	$ -	$ 259,252	$ 104,991	$ -	$ 154,261	40.50%	40.50%
Expenses	$ 452,680	$ -	$ 452,680	$ 224,391	$ 143,538	$ 84,752	81.28%	49.57%
Snow Removal								
Personal Services	$ 249,997	$ -	$ 249,997	$ 14,466	$ -	$ 235,531	5.79%	5.79%
Expenses	$ 878,219	$ -	$ 878,219	$ 32,584	$ 615,370	$ 230,266	73.78%	3.71%
Parks								
Personal Services	$ 799,304	$ -	$ 799,304	$ 393,427	$ -	$ 405,877	49.22%	49.22%
Expenses	$ 254,555	$ -	$ 254,555	$ 109,503	$ 28,467	$ 116,585	54.20%	43.02%
Forestry								
Personal Services	$ 266,043	$ -	$ 266,043	$ 114,591	$ -	$ 151,452	43.07%	43.07%
Expenses	$ 121,900	$ -	$ 121,900	$ 13,062	$ 2,908	$ 105,930	13.10%	10.72%
Cemetery								
Personal Services	$ 241,757	$ -	$ 241,757	$ 122,535	$ -	$ 119,222	50.68%	50.68%
Expenses	$ 58,750	$ -	$ 58,750	$ 17,984	$ 1,973	$ 38,794	33.97%	30.61%
Refuse Collection								
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	---	---
Expenses	$ 795,153	$ -	$ 795,153	$ 397,577	$ 397,577	$ -	100.00%	50.00%
Recycling								
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	---	---
Expenses	$ 871,024	$ -	$ 871,024	$ 437,521	$ 377,105	$ 56,397	93.53%	50.23%
Refuse Disposal								
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	---	---
Expenses	$ 573,000	$ -	$ 573,000	$ 224,634	$ 348,366	$ -	100.00%	39.20%
TOTAL PUBLIC WORKS SERVICES	**$ 3,764,416**	**$ -**	**$ 3,764,416**	**$ 1,780,398**	**$ -**	**$ 1,984,018**	**47.30%**	**47.30%**
TOTAL PUBLIC WORKS EXPENSES	**$ 4,985,157**	**$ 10,000**	**$ 4,995,157**	**$ 1,884,127**	**$ 2,180,071**	**$ 930,959**	**81.36%**	**37.72%**
GRAND TOTAL PUBLIC WORKS	**$ 8,749,573**	**$ 10,000**	**$ 8,759,573**	**$ 3,664,525**	**$ 2,180,071**	**$ 2,914,977**	**66.72%**	**41.83%**

Sub-Program 4100- Law Enforcement

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Police Administration								
Personal Services	$ 1,256,614	$ -	$ 1,256,614	$ 598,888	$ -	$ 657,726	47.66%	47.66%
Expenses	$ 56,930	$ -	$ 56,930	$ 30,651	$ -	$ 26,279	53.84%	53.84%
Patrol and Enforcement								
Personal Services	$ 2,722,093	$ -	$ 2,722,093	$ 1,443,249	$ -	$ 1,278,844	53.02%	53.02%
Expenses	$ 519,325	$ -	$ 519,325	$ 337,584	$ 9,332	$ 172,409	66.80%	65.00%
Parking Operations								
Personal Services	$ 255,545	$ -	$ 255,545	$ 128,880	$ -	$ 126,665	50.43%	50.43%
Expenses	$ 118,908	$ -	$ 118,908	$ 22,231	$ -	$ 96,677	18.70%	18.70%
Investigations								
Personal Services	$ 656,885	$ -	$ 656,885	$ 328,631	$ -	$ 328,254	50.03%	50.03%
Expenses	$ 60,675	$ -	$ 60,675	$ 5,791	$ 5,000	$ 49,884	17.78%	9.54%
Dispatch								
Personal Services	$ 615,983	$ -	$ 615,983	$ 305,781	$ -	$ 310,202	49.64%	49.64%
Expenses	$ 48,863	$ -	$ 48,863	$ 26,143	$ -	$ 22,720	53.50%	53.50%
Animal Control								
Personal Services	$ 32,138	$ -	$ 32,138	$ -	$ -	$ 32,138	0.00%	0.00%
Expenses	$ 8,568	$ -	$ 8,568	$ -	$ -	$ 8,568	0.00%	0.00%
Crossing Guards								
Personal Services	$ 141,329	$ -	$ 141,329	$ 54,570	$ -	$ 86,759	38.61%	38.61%
Expenses	$ 8,000	$ -	$ 8,000	$ 2,196	$ -	$ 5,804	27.45%	27.45%
TOTAL LAW ENFORCEMENT PERSONAL SERVICES	**$ 5,680,587**	**$ -**	**$ 5,680,587**	**$ 2,860,000**	**$ -**	**$ 2,820,587**	**50.35%**	**50.35%**
TOTAL LAW ENFORCEMENT EXPENSES	**$ 821,269**	**$ -**	**$ 821,269**	**$ 424,597**	**$ 14,332**	**$ 382,340**	**53.45%**	**51.70%**
GRAND TOTAL LAW ENFORCEMENT	**$ 6,501,856**	**$ -**	**$ 6,501,856**	**$ 3,284,596**	**$ 14,332**	**$ 3,202,928**	**50.74%**	**50.52%**

Sub-Program 4200- Fire & Rescue

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Fire Administration								
Personal Services	$ 346,729	$ -	$ 346,729	$ 172,296	$ -	$ 174,433	49.69%	49.69%
Expenses	$ 89,200	$ -	$ 89,200	$ 27,460	$ -	$ 61,740	30.78%	30.78%
Fire Prevention								
Personal Services	$ 208,879	$ -	$ 208,879	$ 108,283	$ -	$ 100,596	51.84%	51.84%
Expenses	$ 18,050	$ -	$ 18,050	$ 6,070	$ -	$ 11,980	33.63%	33.63%
Fire Suppression								
Personal Services	$ 5,254,676	$ -	$ 5,254,676	$ 2,624,901	$ -	$ 2,629,775	49.95%	49.95%
Expenses	$ 302,500	$ -	$ 302,500	$ 101,029	$ -	$ 201,471	33.40%	33.40%
Emergency Medical Services								
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	---	---
Expenses	$ 152,600	$ -	$ 152,600	$ 71,312	$ -	$ 81,288	46.73%	46.73%
Emergency Management								
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	---	---
Expenses	$ 6,000	$ -	$ 6,000	$ 1,474	$ -	$ 4,526	24.57%	24.57%
TOTAL FIRE PERSONAL SERVICES	**$ 5,810,284**	**$ -**	**$ 5,810,284**	**$ 2,905,480**	**$ -**	**$ 2,904,804**	**50.01%**	**50.01%**
TOTAL FIRE EXPENSES	**$ 568,350**	**$ -**	**$ 568,350**	**$ 207,345**	**$ -**	**$ 361,005**	**36.48%**	**36.48%**
GRAND TOTAL FIRE	**$ 6,378,634**	**$ -**	**$ 6,378,634**	**$ 3,112,826**	**$ -**	**$ 3,265,808**	**48.80%**	**48.80%**

Sub-Program 5100- Cary Memorial Library

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
General and Technical Services								
Personal Services	$ 262,039	$ -	$ 262,039	$ 141,359	$ -	$ 120,680	53.95%	53.95%
Expenses	$ 166,935	$ -	$ 166,935	$ 117,192	$ 18,724	$ 31,018	81.42%	70.20%
Adult Library								
Personal Services	$ 1,315,941	$ -	$ 1,315,941	$ 619,131	$ -	$ 696,810	47.05%	47.05%
Expenses	$ 165,691	$ -	$ 165,691	$ 80,655	$ 5,698	$ 79,339	52.12%	48.68%
Children's Library								
Personal Services	$ 410,816	$ -	$ 410,816	$ 226,888	$ -	$ 183,928	55.23%	55.23%
Expenses	$ 52,873	$ -	$ 52,873	$ 25,842	$ -	$ 27,031	48.88%	48.88%
TOTAL LIBRARY PERSONAL SERVICES	**$ 1,988,796**	**$ -**	**$ 1,988,796**	**$ 987,378**	**$ -**	**$ 1,001,418**	**49.65%**	**49.65%**
TOTAL LIBRARY EXPENSES	**$ 385,499**	**$ -**	**$ 385,499**	**$ 223,689**	**$ 24,422**	**$ 137,387**	**64.36%**	**58.03%**
GRAND TOTAL LIBRARY	**$ 2,374,295**	**$ -**	**$ 2,374,295**	**$ 1,211,068**	**$ 24,422**	**$ 1,138,805**	**52.04%**	**51.01%**

Sub-Program 6000- Human Services

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Administration								
Personal Services	$ 164,101	$ -	$ 164,101	$ 88,751	$ -	$ 75,350	54.08%	54.08%
Expenses	$ 33,500	$ -	$ 33,500	$ 6,769	$ -	$ 26,731	20.20%	20.20%
Community Programs								
Personal Services	$ 10,995	$ -	$ 10,995	$ 10,431	$ -	$ 564	94.87%	94.87%
Expenses	$ 11,000	$ -	$ 11,000	$ 1,415	$ -	$ 9,585	12.86%	12.86%
Veterans Services								
Personal Services	$ 55,085	$ -	$ 55,085	$ 30,083	$ -	$ 25,002	54.61%	54.61%
Expenses	$ 155,950	$ -	$ 155,950	$ 58,753	$ -	$ 97,197	37.67%	37.67%
Youth and Family Services								
Personal Services	$ 76,495	$ -	$ 76,495	$ 35,762	$ -	$ 40,733	46.75%	46.75%
Expenses	$ 23,250	$ -	$ 23,250	$ 1,954	$ -	$ 21,296	8.41%	8.41%
Senior Services								
Personal Services	$ 108,526	$ -	$ 108,526	$ 62,543	$ -	$ 45,983	57.63%	57.63%
Expenses	$ 15,400	$ -	$ 15,400	$ 10,911	$ -	$ 4,489	70.85%	70.85%
Transportation Services								
Personal Services	$ 80,818	$ -	$ 80,818	$ 43,884	$ -	$ 36,934	54.30%	54.30%
Expenses	$ 468,543	$ -	$ 468,543	$ 184,026	$ 272,113	$ 12,404	97.35%	39.28%
TOTAL HUMAN SERVICES PERSONAL SERVICES	**$ 496,020**	**$ -**	**$ 496,020**	**$ 271,454**	**$ -**	**$ 224,566**	**54.73%**	**54.73%**
TOTAL HUMAN SERVICES EXPENSES	**$ 707,643**	**$ -**	**$ 707,643**	**$ 263,828**	**$ 272,113**	**$ 171,702**	**75.74%**	**37.28%**
GRAND TOTAL HUMAN SERVICES	**$ 1,203,663**	**$ -**	**$ 1,203,663**	**$ 535,282**	**$ 272,113**	**$ 396,268**	**67.08%**	**44.47%**

Sub-Program 7000- Land Use, Health and Development

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Building and Zoning								
Personal Services	$ 494,793	$ -	$ 494,793	$ 249,476	$ -	$ 245,317	50.42%	50.42%
Expenses	$ 65,640	$ -	$ 65,640	$ 8,834	$ -	$ 56,806	13.46%	13.46%
Administration								
Personal Services	$ 362,267	$ -	$ 362,267	$ 147,810	$ -	$ 214,457	40.80%	40.80%
Expenses	$ 16,060	$ -	$ 16,060	$ 6,664	$ -	$ 9,396	41.49%	41.49%
Conservation								
Personal Services	$ 195,476	$ -	$ 195,476	$ 98,495	$ -	$ 96,981	50.39%	50.39%
Expenses	$ 42,752	$ -	$ 42,752	$ 7,757	$ -	$ 34,995	18.14%	18.14%
Health								
Personal Services	$ 221,158	$ -	$ 221,158	$ 111,213	$ -	$ 109,945	50.29%	50.29%
Expenses	$ 64,342	$ -	$ 64,342	$ 31,844	$ -	$ 32,498	49.49%	49.49%
Planning								
Personal Services	$ 316,470	$ -	$ 316,470	$ 123,925	$ -	$ 192,545	39.16%	39.16%
Expenses	$ 42,675	$ -	$ 42,675	$ 26,602	$ -	$ 16,073	62.34%	62.34%
Economic Development Office								
Personal Services[1]	$ 90,305	$ 58,641	$ 148,946	$ 93,691	$ -	$ 55,255	62.90%	62.90%
Expenses	$ 100,688	$ -	$ 100,688	$ 84,631	$ -	$ 16,057	84.05%	84.05%
Tourism								
Personal Services	$ 72,441	$ (58,641)	$ 13,800	$ 9,154	$ -	$ 4,646	66.33%	66.33%
Expenses	$ 26,000	$ -	$ 26,000	$ 5,838	$ -	$ 20,162	22.45%	22.45%
TOTAL LAND USE, HEALTH AND DEVELOPMENT PERSONAL SERVICE	**$ 1,752,910**	**$ -**	**$ 1,752,910**	**$ 833,765**	**$ -**	**$ 919,145**	**47.56%**	**47.56%**
TOTAL LAND USE, HEALTH AND DEVELOPMENT EXPENSES	**$ 358,157**	**$ -**	**$ 358,157**	**$ 172,170**	**$ -**	**$ 185,987**	**48.07%**	**48.07%**
GRAND TOTAL LAND USE, HEALTH AND DEVELOPMENT	**$ 2,111,067**	**$ -**	**$ 2,111,067**	**$ 1,005,935**	**$ -**	**$ 1,105,132**	**47.65%**	**47.65%**

[1]Inclusive of salaries for Visitor Center staff that needs to be transferred to the Visitor Center Revolving Fund. FY16 Budget transfer is to move Economic Development Coordinator position into the Economic Development Office.

Sub-Program 8100- Board of Selectmen

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Board of Selectmen								
Personal Services	$ 138,687	$ -	$ 138,687	$ 65,048	$ -	$ 73,639	46.90%	46.90%
Expenses	$ 103,325	$ -	$ 103,325	$ 57,680	$ 16,187	$ 29,459	71.49%	55.82%
Legal								
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	---	---
Expenses	$ 410,000	$ -	$ 410,000	$ 104,878	$ -	$ 305,122	25.58%	25.58%
Town Report								
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Expenses	$ 13,500	$ -	$ 13,500	$ -	$ -	$ 13,500	0.00%	0.00%
TOTAL SELECTMEN PERSONAL SERVICES	**$ 138,687**	**$ -**	**$ 138,687**	**$ 65,048**	**$ -**	**$ 73,639**	**46.90%**	**46.90%**
TOTAL SELECTMEN EXPENSES	**$ 526,825**	**$ -**	**$ 526,825**	**$ 162,558**	**$ 16,187**	**$ 348,081**	**33.93%**	**30.86%**
GRAND TOTAL SELECTMEN	**$ 665,512**	**$ -**	**$ 665,512**	**$ 227,606**	**$ 16,187**	**$ 421,719**	**36.63%**	**34.20%**

Sub-Program 8200- Town Manager

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Organizational Direction & Administration								
Personal Services	$ 408,391	$ -	$ 408,391	$ 223,931	$ -	$ 184,460	54.83%	54.83%
Expenses	$ 107,300	$ -	$ 107,300	$ 31,647	$ 14,709	$ 60,944	43.20%	29.49%
Human Resources								
Personal Services	$ 137,779	$ -	$ 137,779	$ 71,509	$ -	$ 66,270	51.90%	51.90%
Expenses	$ 107,785	$ -	$ 107,785	$ 55,696	$ -	$ 52,089	51.67%	51.67%
TOTAL TOWN MANAGER PERSONAL SERVICES	**$ 546,170**	**$ -**	**$ 546,170**	**$ 295,440**	**$ -**	**$ 250,730**	**54.09%**	**54.09%**
TOTAL TOWN MANAGER EXPENSES	**$ 215,085**	**$ -**	**$ 215,085**	**$ 87,342**	**$ 14,709**	**$ 113,034**	**47.45%**	**40.61%**
GRAND TOTAL TOWN MANAGER	**$ 761,255**	**$ -**	**$ 761,255**	**$ 382,783**	**$ 14,709**	**$ 363,763**	**52.22%**	**50.28%**

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Salary Adjustment								
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	---	---
Expenses	$ 820,316	$ -	$ 820,316	$ -	$ -	$ 820,316	0.00%	0.00%
TOTAL SALARY ADJUSTMENT ACCOUNT PERSONAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**0.00%**
TOTAL SALARY ADJUSTMENT ACCOUNT EXPENSES	**$ 820,316**	**$ -**	**$ 820,316**	**$ -**	**$ -**	**$ 820,316**	**0.00%**	**0.00%**
GRAND TOTAL SALARY ADJUSTMENT ACCOUNT	**$ 820,316**	**$ -**	**$ 820,316**	**$ -**	**$ -**	**$ 820,316**	**0.00%**	**0.00%**

Sub-Program 8300- Committees

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Financial Committees								
Personal Services	$ 6,000	$ -	$ 6,000	$ 3,434	$ -	$ 2,566	57.24%	57.24%
Expenses	$ 1,500	$ -	$ 1,500	$ 333	$ -	$ 1,167	22.20%	22.20%
Misc. Boards & Committees								
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	---	---
Expenses	$ 19,500	$ -	$ 19,500	$ 1,412	$ -	$ 18,088	7.24%	7.24%
Public Celebrations Committee								
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	---	---
Expenses	$ 42,000	$ 6,000	$ 48,000	$ 6,447	$ -	$ 41,553	13.43%	13.43%
TOTAL COMMITTEES PERSONAL SERVICES	**$ 6,000**	**$ -**	**$ 6,000**	**$ 3,434**	**$ -**	**$ 2,566**	**57.24%**	**57.24%**
TOTAL COMMITTEES EXPENSES	**$ 63,000**	**$ 6,000**	**$ 69,000**	**$ 8,192**	**$ -**	**$ 60,808**	**11.87%**	**11.87%**
GRAND TOTAL COMMITTEES	**$ 69,000**	**$ 6,000**	**$ 75,000**	**$ 11,626**	**$ -**	**$ 63,374**	**15.50%**	**15.50%**

Sub-Program 8400- Finance

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Comptroller								
Personal Services	$ 549,927	$ -	$ 549,927	$ 285,361	$ -	$ 264,566	51.89%	51.89%
Expenses	$ 122,350	$ -	$ 122,350	$ 54,750	$ -	$ 67,600	44.75%	44.75%
Treasurer/Collector								
Personal Services	$ 290,037	$ -	$ 290,037	$ 139,032	$ -	$ 151,005	47.94%	47.94%
Expenses	$ 89,855	$ -	$ 89,855	$ 30,911	$ -	$ 58,944	34.40%	34.40%
Assessor								
Personal Services	$ 426,394	$ -	$ 426,394	$ 194,219	$ -	$ 232,175	45.55%	45.55%
Expenses	$ 250,670	$ -	$ 250,670	$ 62,533	$ 69,845	$ 118,292	52.81%	24.95%
Utility Billing								
Personal Services	$ 74,700	$ -	$ 74,700	$ 38,716	$ -	$ 35,984	51.83%	51.83%
Expenses	$ -					$ -	---	---
TOTAL FINANCE PERSONAL SERVICES	**$ 1,341,058**	**$ -**	**$ 1,341,058**	**$ 657,328**	**$ -**	**$ 683,730**	**49.02%**	**49.02%**
TOTAL FINANCE EXPENSES	**$ 462,875**	**$ -**	**$ 462,875**	**$ 148,193**	**$ 69,845**	**$ 244,836**	**47.11%**	**32.02%**
GRAND TOTAL FINANCE	**$ 1,803,933**	**$ -**	**$ 1,803,933**	**$ 805,521**	**$ 69,845**	**$ 928,566**	**48.53%**	**44.65%**

Sub-Program 8500- Town Clerk

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Town Clerk Administration								
Personal Services	$ 259,058	$ -	$ 259,058	$ 132,685	$ -	$ 126,373	51.22%	51.22%
Expenses	$ 18,200	$ -	$ 18,200	$ 3,095	$ 1,440	$ 13,665	24.92%	17.00%
Board of Registrars								
Personal Services	$ 825	$ -	$ 825	$ 413	$ -	$ 413	50.00%	50.00%
Expenses	$ 16,000	$ -	$ 16,000	$ 5,154	$ 4,095	$ 6,751	57.81%	32.21%
Elections								
Personal Services	$ 38,000	$ -	$ 38,000	$ 491	$ -	$ 37,509	1.29%	1.29%
Expenses	$ 56,850	$ -	$ 56,850	$ 7,645	$ -	$ 49,205	13.45%	13.45%
Records Management								
Personal Services	$ 29,346	$ -	$ 29,346	$ 12,908	$ -	$ 16,438	43.99%	43.99%
Expenses	$ 18,325	$ -	$ 18,325	$ 1,445	$ -	$ 16,880	7.89%	7.89%
TOTAL TOWN CLERK PERSONAL SERVICES	**$ 327,229**	**$ -**	**$ 327,229**	**$ 146,496**	**$ -**	**$ 180,733**	**44.77%**	**44.77%**
TOTAL TOWN CLERK EXPENSES	**$ 109,375**	**$ -**	**$ 109,375**	**$ 17,339**	**$ 5,535**	**$ 86,500**	**20.91%**	**15.85%**
GRAND TOTAL TOWN CLERK	**$ 436,604**	**$ -**	**$ 436,604**	**$ 163,835**	**$ 5,535**	**$ 267,233**	**38.79%**	**37.52%**

Sub-Program 8600- Information Services (IS)

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Information Services								
Personal Services	$ 752,113	$ -	$ 752,113	$ 345,427	$ -	$ 406,686	45.93%	45.93%
Expenses	$ 950,450	$ -	$ 950,450	$ 310,772	$ 19,890	$ 619,788	34.79%	32.70%
TOTAL INFORMATION SERVICES PERSONAL SERVICES	**$ 752,113**	**$ -**	**$ 752,113**	**$ 345,427**	**$ -**	**$ 406,686**	**45.93%**	**45.93%**
TOTAL INFORMATION SERVICES EXPENSES	**$ 950,450**	**$ -**	**$ 950,450**	**$ 310,772**	**$ 19,890**	**$ 619,788**	**34.79%**	**32.70%**
GRAND TOTAL INFORMATION SERVICES	**$ 1,702,563**	**$ -**	**$ 1,702,563**	**$ 656,199**	**$ 19,890**	**$ 1,026,474**	**39.71%**	**38.54%**

Grand Total General Fund Personal Services	**$ 136,741,973**	**$ -**	**$ 136,741,973**	**$ 57,162,607**	**$ -**	**$ 79,579,365**	**41.80%**	**41.80%**
Grand Total General Fund Expenses	**$ 40,025,257**	**$ 524,608**	**$ 40,549,865**	**$ 12,520,765**	**$ 10,339,053**	**$ 17,690,047**	**56.37%**	**30.88%**
Grand Total General Fund	**$ 176,767,230**	**$ 524,608**	**$ 177,291,838**	**$ 69,683,372**	**$ 10,339,053**	**$ 97,269,412**	**45.14%**	**39.30%**

ENTERPRISE FUNDS

Sub-Program 3600- Water Enterprise

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Water Enterprise								
Personal Services	$ 695,679	$ -	$ 695,679	$ 320,856	$ -	$ 374,823	46.12%	46.12%
Expenses	$ 389,400	$ -	$ 389,400	$ 142,655	$ 97,734	$ 149,012	61.73%	36.63%
TOTAL WATER PERSONAL SERVICES	**$ 695,679**	**$ -**	**$ 695,679**	**$ 320,856**	**$ -**	**$ 374,823**	**46.12%**	**46.12%**
TOTAL WATER EXPENSES	**$ 389,400**	**$ -**	**$ 389,400**	**$ 142,655**	**$ 97,734**	**$ 149,012**	**61.73%**	**36.63%**
TOTAL WATER MWRA	**$ 6,695,144**	**$ -**	**$ 6,695,144**	**$ 3,347,572**	**$ -**	**$ 3,347,572**	**50.00%**	**50.00%**
TOTAL WATER DEBT	**$ 1,415,508**	**$ (71,394)**	**$ 1,486,902**	**$ 103,604**	**$ -**	**$ 1,383,298**	**6.97%**	**6.97%**
GRAND TOTAL WATER ENTERPRISE	**$ 9,195,731**	**$ (71,394)**	**$ 9,267,125**	**$ 3,914,686**	**$ 97,734**	**$ 5,254,705**	**43.30%**	**42.24%**

Sub-Program 3700- Sewer Enterprise

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Sewer Enterprise								
Personal Services	$ 296,917	$ -	$ 296,917	$ 100,848	$ -	$ 196,069	33.97%	33.97%
Expenses	$ 345,650	$ -	$ 345,650	$ 101,663	$ 124,947	$ 119,040	65.56%	29.41%
TOTAL SEWER PERSONAL SERVICES	**$ 296,917**	**$ -**	**$ 296,917**	**$ 100,848**	**$ -**	**$ 196,069**	**33.97%**	**33.97%**
TOTAL SEWER EXPENSES	**$ 345,650**	**$ -**	**$ 345,650**	**$ 101,663**	**$ 124,947**	**$ 119,040**	**65.56%**	**29.41%**
TOTAL SEWER MWRA	**$ 7,041,716**	**$ (71,540)**	**$ 6,970,176**	**$ 3,485,088**	**$ -**	**$ 3,485,088**	**50.00%**	**50.00%**
TOTAL SEWER DEBT	**$ 940,679**	**$ 119,777**	**$ 1,060,456**	**$ 152,709**	**$ -**	**$ 907,747**	**14.40%**	**14.40%**
GRAND TOTAL SEWER ENTERPRISE	**$ 8,624,962**	**$ 48,237**	**$ 8,673,199**	**$ 3,840,308**	**$ 124,947**	**$ 4,707,944**	**45.72%**	**44.28%**

Sub-Program 5200- Recreation and Community Programs

	(A) Original Appropriation	(B) Transfer/ Adjustments	(C) Revised Budget	(D) Year-to-Date (YTD) Expended	(E) Encumbrances	(F) Available Budget	((D+E)/C) % USED (Exp. & Enc.)	(D/C) % USED (Exp. Only)
Recreation Enterprise								
Personal Services	$ 744,557	$ -	$ 744,557	$ 458,646	$ -	$ 285,911	61.60%	61.60%
Expenses	$ 566,506	$ -	$ 566,506	$ 214,041	$ 133,118	$ 219,347	61.28%	37.78%
Pine Meadows								
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Expenses	$ 538,745	$ -	$ 538,745	$ 273,993	$ 177,682	$ 87,070	83.84%	50.86%
Community Center								
Personal Services	$ 383,073	$ -	$ 383,073	$ 151,829	$ -	$ 231,244	39.63%	39.63%
Expenses	$ 268,950	$ -	$ 268,950	$ 61,561	$ 77,440	$ 129,949	51.68%	22.89%
TOTAL RECREATION PERSONAL SERVICES	**$ 1,127,630**	**$ -**	**$ 1,127,630**	**$ 610,474**	**$ -**	**$ 517,156**	**54.14%**	**54.14%**
TOTAL RECREATION EXPENSES	**$ 1,374,201**	**$ -**	**$ 1,374,201**	**$ 549,596**	**$ 388,240**	**$ 436,366**	**68.25%**	**39.99%**
TOTAL RECREATION DEBT	**$ 100,000**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ 100,000**	**0.00%**	**0.00%**
GRAND TOTAL RECREATION ENTERPRISE	**$ 2,601,831**	**$ -**	**$ 2,601,831**	**$ 1,160,070**	**$ 388,240**	**$ 1,053,521**	**59.51%**	**44.59%**

TOTAL ENTERPRISE PERSONAL SERVICES	**$ 2,120,226**	**$ -**	**$ 2,120,226**	**$ 1,032,178**	**$ -**	**$ 1,088,048**	**48.68%**	**48.68%**
TOTAL ENTERPRISE EXPENSES	**$ 2,109,251**	**$ -**	**$ 2,109,251**	**$ 793,913**	**$ 610,920**	**$ 704,418**	**66.60%**	**37.64%**
TOTAL MWRA	**$ 13,736,860**	**$ (71,540)**	**$ 13,665,320**	**$ 6,832,660**	**$ -**	**$ 6,832,660**	**50.00%**	**50.00%**
TOTAL ENTERPRISE DEBT	**$ 2,456,187**	**$ 48,383**	**$ 2,647,358**	**$ 256,313**	**$ -**	**$ 2,391,045**	**9.68%**	**9.68%**
GRAND TOTAL ENTERPRISE FUNDS	**$ 20,422,524**	**$ (23,157)**	**$ 20,542,155**	**$ 8,915,064**	**$ 610,920**	**$ 11,016,170**	**46.37%**	**43.40%**

FY2016 2nd Quarter General Fund Revenue Report

PROPERTY TAX

10010020 PERSONAL PROPERTY TAX			FY2016 Revenue From Recap	Collections as of 12/31/2015	Uncollected as of 12/31/2015	Percent (%) Collected
10010020	41116	16 PERSONAL PROPERTY TAX	$ 5,236,422	$ 2,619,951	$ 2,616,471	50.03%
10010020		PRIOR YEARS PERSONAL PROPERTY TAX		$ 12,212	$ (12,212)	---
TOTAL PERSONAL PROPERTY			**$ 5,236,422**	**$ 2,632,163**	**$ 2,604,259**	**50.27%**
10010030 REAL ESTATE TAX						
10010030	41216	16 REAL ESTATE TAX	$ 157,838,425	$ 77,610,431	$ 80,227,994	49.17%
10010030	41210	10 REAL ESTATE TAX		$ (25,225)	$ 25,225	NA
10010030	41213	13 REAL ESTATE TAX		$ (7,572)	$ 7,572	---
10010030	41214	14 REAL ESTATE TAX		$ (14,111)	$ 14,111	---
10010030	41215	15 REAL ESTATE TAX		$ 489,955	$ (489,955)	---
10010030	41451	DEFERRED TAXES		$ 90,809	$ (90,809)	---
TOTAL REAL ESTATE			**$ 157,838,425**	**$ 78,144,287**	**$ 79,694,137**	**49.51%**
TOTAL PROPERTY TAX			**$ 163,074,847**	**$ 80,776,451**	**$ 82,298,396**	**49.53%**

10010040 TAX LIENS/TITLES REDEEMED

10010040	41420	TAX LIENS/TITLES REDEEMED		$ 169,888	$ (169,888)	0%
TOTAL TAX LIENS			**$ -**	**$ 169,888**	**$ (169,888)**	**0%**

MOTOR VEHICLE EXCISE TAX

			FY2016 Revenue From Recap	Collections as of 12/31/2015	Uncollected as of 12/31/2015	Percent (%) Collected
10010050	41501	01 MVE TAX		$ 121	$ (121)	---
10010050	41502	02 MVE TAX		$ 170	$ (170)	---
10010050	41504	04 MVE TAX			$ -	---
10010050	41505	05 MVE TAX			$ -	---
10010050	41506	06 MVE TAX			$ -	---
10010050	41507	07 MVE TAX		$ 52	$ (52)	---
10010050	41508	08 MVE TAX		$ 26	$ (26)	---
10010050	41509	09 MVE TAX		$ 122	$ (122)	---
10010050	41510	10 MVE TAX		$ 127	$ (127)	---
10010050	41511	11 MVE TAX		$ 395	$ (395)	---
10010050	41512	12 MVE TAX		$ 526	$ (526)	---
10010050	41513	13 MVE TAX		$ 2,422	$ (2,422)	---
10010050	41514	14 MVE TAX		$ 9,579	$ (9,579)	---
10010050	41515	15 MVE TAX		$ 534,427	$ (534,427)	---
10010050	41516	16 MVE TAX	$ 4,498,654		$ 4,498,654	0%
10010050	41570	MVE TAX - PRIOR YRS		$ 129	$ (129)	---
10010050	41595	95 MVE TAX			$ -	---
TOTAL MOTOR VEHICLE EXCISE			**$ 4,498,654**	**$ 548,096**	**$ 3,950,558**	**12.18%**

PENALTIES & INTEREST ON TAXES

			FY2016 Revenue From Recap	Collections as of 12/31/2015	Uncollected as of 12/31/2015	Percent (%) Collected
10010060	41701	PEN & INT PP TAX	$ 10,560	$ 9,648	$ 912	91.36%
10010060	41702	PEN & INT RE TAX	$ 221,767	$ 133,445	$ 88,322	60.17%
10010060	41703	PEN & INT TAX LIENS	$ 48,002	$ 98,053	$ (50,052)	204.27%
10010060	41704	PEN & INT MVE TAX	$ 52,802	$ 21,808	$ 30,994	41.30%
TOTAL PENALTIES AND INTERESTS			**$ 333,130**	**$ 262,954**	**$ 70,176**	**78.93%**

PAYMENT IN LIEU OF TAXES

			FY2016 Revenue From Recap	Collections as of 12/31/2015	Uncollected as of 12/31/2015	Percent (%) Collected
10010070	41801	PAYMENT IN LIEU OF TAXES	$ 565,458	$ 298,248	$ 267,209	52.74%
TOTAL PAYMENT IN LIEU OF TAXES			**$ 565,458**	**$ 298,248**	**$ 267,209**	**52.74%**

OTHER TAXES

			FY2016 Revenue From Recap	Collections as of 12/31/2015	Uncollected as of 12/31/2015	Percent (%) Collected
10010080	41901	OTHER EXCISE-HOTEL/MOTEL	$ 748,823	$ 642,570	$ 106,253	85.81%
10010080	41902	OTHER EXCISE - JET FUEL	$ 240,008	$ 156,079	$ 83,929	65.03%
10010080	41903	OTHER EXCISE - MEALS TAX	$ 412,813	$ 255,887	$ 156,926	61.99%
TOTAL OTHER TAXES			**$ 1,401,644**	**$ 1,054,536**	**$ 347,108**	**75.24%**

CHARGES FOR SERVICES

			FY2016 Revenue From Recap	Collections as of 12/31/2015	Uncollected as of 12/31/2015	Percent (%) Collected
10010090	42701	FIRE DEPT REC-AMBULANCE FEES	$ 1,216,038	$ 693,631	$ 522,407	57.04%
10010090	42702	FIRE DEPT REC-FIRE ALARM FEES	$ 15,233	$ 425	$ 14,808	2.79%
10010090	42703	POLICE DEPT REC-HOUSE ALARMS	$ 14,394	$ 4,045	$ 10,349	28.10%
10010090	43202	CERTIFICATE OF REDEMPTION	$ 49	$ 40	$ 9	81.73%
10010090	43205	MUNICIPAL LIEN CERTIFICATES	$ 39,805	$ 16,983	$ 22,822	42.67%
10010090	43208	SEALER OF WTS & MEASURES FEES	$ 811		$ 811	0.00%
10010090	43210	PROTECTED TREE FEES	$ 19,522	$ 12,975	$ 6,547	66.46%
10010090	43213	FEES FOR ENGINEERING SERVICES	$ 2,408	$ 128	$ 2,280	5.32%
10010090	43219	BATTLE GREEN CHARTERS	$ 502	$ 150	$ 352	29.87%
10010090	43220	LIBERTY RIDE FEES		$ 108	$ (108)	---
10010090	43221	LEXPRESS FARES	$ 85,122	$ 38,370	$ 46,752	45.08%
10010090	43226	FIRE FEE-CERT OF COMPLIANCE	$ 31,414	$ 18,850	$ 12,564	60.01%
10010090	43227	TOWN CLERK FEE	$ 34,502	$ 16,945	$ 17,557	49.11%
10010090	43228	POLICE DEPT FEE	$ 58,351	$ 25,457	$ 32,895	43.63%
10010090	43229	REGISTRY SURCHARGE FEE	$ 31,230	$ 10,855	$ 20,375	34.76%
10010090	43230	DPW FEES FOR SERVICE	$ 561	$ 180	$ 381	32.07%
10010090	43231	P.B. FILING & REVIEW FEES	$ 20,924	$ 14,200	$ 6,724	67.87%
10010090	43232	B & Z MICROFILM FEES	$ 12,284	$ 5,735	$ 6,549	46.69%
10010090	43233	B.O.A. HEARING FEES	$ 17,147	$ 3,700	$ 13,447	21.58%
10010090	43234	P.B. SALE OF MAPS & DEV. REGUL	$ 322	$ 10	$ 312	3.10%
10010090	43235	ANR PLAN FILING FEES	$ 537	$ 100	$ 437	18.61%
10010090	43236	RENTAL CAR SURCHARGE FEES	$ 2,605	$ 1,953	$ 652	74.96%
10010090	43238	CONSERVATION FEES	$ 27,514	$ 18,686	$ 8,828	67.92%
10010090	43240	CEMETERY PREPARATION	$ 122,715	$ 70,954	$ 51,761	57.82%
10010090	43297	MEDICARE PART D	$ -		$ -	---
10010090	43298	CELL TOWER REVENUE	$ 206,243	$ 112,886	$ 93,356	54.73%
10010090	43299	MISC. FEES	$ 22,936	$ 9,916	$ 13,019	43.24%
10010090	43300	MISC NON-RECURRING REVENUE			$ -	---
10010090	43302	AVALON BAY MONITORING SERVICES	$ 9,260		$ 9,260	0.00%
10010090	43547	TRENCH PERMIT FEES	$ 6,189	$ 3,960	$ 2,229	63.98%
10010090	47502	STREET BETTERMENT	$ 19,777	$ 7,272	$ 12,505	36.77%
TOTAL CHARGES FOR SERVICES			**$ 2,018,396**	**$ 1,088,514**	**$ 929,882**	**53.93%**

RENTALS OF TOWN BUILDINGS

			FY2016 Revenue From Recap	Collections as of 12/31/2015	Uncollected as of 12/31/2015	Percent (%) Collected
10010100	43601__	RENTALS OF TOWN BUILDINGS	$ 47,349	$ 21,365	$ 25,985	45.12%
TOTAL RENTALS OF TOWN BUILDINGS			**$ 47,349**	**$ 21,365**	**$ 25,985**	**45.12%**

LICENSE & PERMITS

			FY2016 Revenue From Recap	Collections as of 12/31/2015	Uncollected as of 12/31/2015	Percent (%) Collected
10010120	44105	ALCOHOL & BEVERAGE LIC	$ 75,986	$ 79,525	$ (3,539)	104.66%
10010120	44201	BUILDING PERMITS	$ 968,750	$ 1,101,518	$ (132,768)	113.71%
10010120	44202	GAS PERMITS	$ 26,107	$ 15,199	$ 10,908	58.22%
10010120	44203	WIRING PERMITS	$ 180,044	$ 170,476	$ 9,569	94.69%
10010120	44204	PLUMBING PERMITS	$ 62,733	$ 34,792	$ 27,941	55.46%
10010120	44205	SHEET METAL PERMITS	$ 11,872	$ 21,462	$ (9,590)	180.78%
10010120	44224	MECHANICAL PERMITS	$ 38,859	$ 40,938	$ (2,079)	105.35%
10010120	44225	SELECTMAN'S LIC. & PERMITS	$ 2,672	$ 505	$ 2,167	18.90%
10010120	44227	BOARD OF HEALTH LIC & PERMITS	$ 46,972	$ 9,210	$ 37,762	19.61%
10010120	44229	FIRE DEPT LIC. & PERMITS	$ 29,030	$ 25,255	$ 3,775	87.00%
10010120	44230	B & Z MISC PERMITS	$ 960	$ 4,066	$ (3,106)	423.53%
10010120	44253	CABLE FRANCHISE LICENSE	$ 4,105	$ 19,232	$ (15,127)	468.52%
10010120	44258	FIREARMS LICENSE	$ 2,801	$ 525	$ 2,276	18.74%
10010120	44290	TOWN CLERK'S LIC & PERMITS	$ 44,879	$ 7,340	$ 37,539	16.36%
10010120	44293	DPW STREET OPENING PERMITS	$ 33,601	$ 22,044	$ 11,557	65.61%
10010120	44294	RIGHT OF WAY OBSTRUCTION	$ -	$ 50	$ (50)	---
10010120	44295	STORM WATER/DRAIN PERMIT		$ 456	$ (456)	---
10010120	44296	DRAIN LAYERS LICENSE	$ 1,174	$ 300	$ 874	25.54%
10010120	44299	MISC. LICENSE & PERMITS	$ 3,067		$ 3,067	0.00%
TOTAL LICENSE & PERMITS			**$ 1,533,613**	**$ 1,552,892**	**$ (19,279)**	**101.26%**

REVENUE FROM STATE-CHERRY SHEET

			FY2016 Revenue From Recap	Collections as of 12/31/2015	Uncollected as of 12/31/2015	Percent (%) Collected
10010130	46204	CH 70 SCHOOL AID	$ 9,968,536	$ 4,984,268	$ 4,984,268	50%
10010130	46209	CHARTER SCHOOL ASSESSMENT	$ 893	$ 618	$ 275	69%
10010130	46602	VETERANS BENEFITS CH 115	$ 72,437	$ 54,364	$ 18,073	75%
10010130	46605	LOTTERY AID	$ 1,412,809	$ 706,404	$ 706,405	50%
10010130	46102	EXEMPTIONS-VET,BLIND,ELD,SURV	$ 67,065	$ 60,649	$ 6,416	90%
TOTAL CHERRY SHEET			**$ 11,521,740**	**$ 5,806,303**	**$ 5,715,437**	**50.39%**

REVENUE FROM OTHER GOVERNMENTS

			FY2016 Revenue From Recap	Collections as of 12/31/2015	Uncollected as of 12/31/2015	Percent (%) Collected
10010150	46801	COURT FINES	$ 4,193	$ 13,450	$ (9,257)	320.80%
10010140	46807	RECOVERIES FROM STATE			$ -	---
10010140	46814	EXTRA POLLING HOURS			$ -	---
TOTAL REVENUE FROM OTHER GOVS			**$ 4,193**	**$ 13,450**	**$ (9,257)**	**320.80%**

FINES & FORFEITURES

			FY2016 Revenue From Recap	Collections as of 12/31/2015	Uncollected as of 12/31/2015	Percent (%) Collected
10010170	47702	PARKING FINES	$ 110,687	$ 41,588	$ 69,099	37.57%
10010170	47704	NON CRIMINAL FINES	$ 11,318	$ 2,920	$ 8,398	25.80%
10010170	47706	REGISTRY CMVI	$ 205,013	$ 74,075	$ 130,938	36.13%
TOTAL FINES & FORFEITURES			**$ 327,018**	**$ 118,583**	**$ 208,435**	**36.26%**

INVESTMENT INCOME

			FY2016 Revenue From Recap	Collections as of 12/31/2015	Uncollected as of 12/31/2015	Percent (%) Collected
10010180	48211	INT EARNED ON SAVINGS	$ 276,489	$ 81,957	$ 194,531	29.64%
10010220	49302	PREMIUMS PERM			$ -	---
TOTAL INVESTMENT INCOME			**$ 276,489**	**$ 81,957**	**$ 194,531**	**29.64%**

INTERFUND OPERATING TRANSFERS

			FY2016 Revenue From Recap	Collections as of 12/31/2015	Uncollected as of 12/31/2015	Percent (%) Collected
10010190	49724	TRANSFERS FROM OTHER SPEC REV	$ 395,000	$ 395,000	$ -	100.00%
10010190	49760	TRANSFERS FROM SEWER ENT FUND	$ 478,354	$ 478,354	$ -	100.00%
10010190	49761	TRANSFERS FROM WATER ENT FUND	$ 898,614	$ 898,614	$ -	100.00%
10010190	49770	TRANSFERS FROM RECREATION ENT	$ 240,608	$ 240,608	$ -	100.00%
10010190	49783	TRANSFER FROM TRUST FUNDS	$ 2,721,514	$ 2,721,514	$ -	100.00%

TOTAL INTERFUND OPERATING TRANSFERS			**$ 4,734,090**	**$ 4,734,090**	**$ -**	**100.00%**

SCHOOL SYSTEM REVENUE

			FY2016 Revenue From Recap	Collections as of 12/31/2015	Uncollected as of 12/31/2015	Percent (%) Collected
10010200	43301	ERATE REVENUE	$ 27,266	$ 41,533	$ (14,267)	152%
10010200	43401	TUITION		$ 11,248	$ (11,248)	---
10010200	43406	TRANSCRIPT FEES	$ 27,137	$ 440	$ 26,697	2%
10010200	48403	MEDICAID REIMBURSEMENT	$ 417,469	$ 117,342	$ 300,127	28%
10010200	43405	STUDENT PARKING FEES	$ 10,062	$ 5,372	$ 4,690	53%
10010200	43407	HOMELESS STUDENT TRANSPORTATION		$ 29,354	$ (29,354)	---
TOTAL SCHOOL REVENUE			**$ 481,935**	**$ 205,290**	**$ 276,645**	**42.60%**

MISCELLANEOUS NON-RECURRING REVENUE

10010090	43300	MISC NON-RECURRING REVENUE		$ 68,174	$ (68,174)	---
TOTAL MISC NON-RECURRING REVENUE REVENUE			**$ -**	**$ 68,174**	**$ (68,174)**	**---**

GRAND TOTAL GENERAL FUND REVENUE	**$ 190,818,555**	**$ 96,800,790**	**$ 94,017,765**	**50.73%**

FY2016 2nd Quarter Enterprise Funds Revenue Report

SEWER MUNICIPAL REVENUES			FY2016 Revenue Estimates	Collections as of 12/31/2015	Uncollected	Percent Collected
60010500	42101	SEWER USER CHARGES	$ 8,831,553	$ 4,787,627	$ 4,043,926	54.21%
		SEWER NON-RATE REVENUE	$ 320,000	$ 70,534	$ 249,466	22.04%
		RETAINED EARNINGS	$ -	$ -	$ -	---
TOTAL SEWER			**$ 9,151,553**	**$ 4,858,162**	**$ 4,293,391**	**53.09%**

WATER MUNICIPAL REVENUES			FY2016 Revenue Estimates	Collections as of 12/31/2015	Uncollected	Percent Collected
61010500	42102	WATER USER CHARGES	$ 9,448,950	$ 5,672,642	$ 3,776,308	60.03%
		WATER NON-RATE REVENUE	$ 299,000	$ 158,640	$ 140,360	53.06%
		RETAINED EARNINGS	$ 275,000	$ 275,000	$ -	100.00%
TOTAL WATER			**$ 10,022,950**	**$ 6,106,281**	**$ 3,916,669**	**60.92%**

RECREATION REVENUES			FY2016 Revenue Estimates	Collections as of 12/31/2015	Uncollected	Percent Collected
70010500	42450	RECREATION USER CHARGES	$ 1,012,116	$ 464,287	$ 547,829	45.87%
70010500	42460	COMMUNITY CTR REVENUE	$ 435,187	$ 83,145	$ 352,042	19.11%
70010500	42470	GOLF USER CHARGES	$ 800,000	$ 491,760	$ 308,240	61.47%
70010500	48211	INT EARNED ON SAVINGS	$ 3,300	$ 1,020	$ 2,280	30.90%
		RECREATION NON-FEE REVENUE			$ -	---
		RETAINED EARNINGS	$ 375,000	$ 375,000	$ -	100.00%
TOTAL RECREATION			**$ 2,625,603**	**$ 1,415,212**	**$ 1,210,391**	**53.90%**

TOTAL ENTERPRISE FUNDS REVENUE	**$ 21,800,106**	**$ 12,379,655**	**$ 9,420,451**	**56.79%**