

TOWN OF BRIDGEWATER

FY 2025

FINANCIAL REPORTING

July 31, 2024





TOWN of
BRIDGEWATER

Incorporated 1656

Office of Municipal Finance

Municipal Office Building
66 Central Square
Bridgewater, MA 02324
508-697-0919

FY 2025

Financial Reporting

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General Fund

FY2025 Revenue YTD Budget to Actual as of 07.31.24

Seq.	Budget Category	Group Description	FY2025 Budget	FY2025 Actual	FY2025 Balance
1	Property Tax	Personal Property Tax	(1,600,000)	470,474	(1,129,526)
		Real Estate Tax (Net of Allowances)	(58,294,022)	13,523,325	(44,770,697)
		Tax Liens	0	26,047	26,047
	Total		(59,894,022)	14,019,846	(45,874,176)
2	Cherry Sheet	ABATE. VETS-BLIND-SURV SPOUSE	(85,193)	0	(85,193)
		LOTTERY LOCAL AID-CH29, SEC 2D	(4,484,718)	0	(4,484,718)
		SCHOOL AID CH70	(99,586)	0	(99,586)
		STATE OWNED LAND	(687,033)	0	(687,033)
		VETS BENEFITS-CH 115, SEC 6	(32,124)	10,751	(21,373)
	Total		(5,388,654)	10,751	(5,377,903)
3	Local Receipts	1. MV Excise Tax	(3,750,000)	145,793	(3,604,207)
		a. Other Excise-Boat	0	35	35
		b. Other Excise-Meals	(307,000)	0	(307,000)
		c. Other Excise-Room Tax	(130,000)	0	(130,000)
		P & I on Taxes & Excise	(250,000)	39,857	(210,143)
		PILOT	(5,042)	0	(5,042)
		Fees - Annual	(31,000)	3,546	(27,454)
		Fees - Cannabis	(20,000)	0	(20,000)
		Fees - Variable	(175,000)	16,014	(158,986)
		Rentals	(9,000)	1,500	(7,500)
		Other Intergovernmental - B/R School	(42,000)	0	(42,000)
		Other Departmental Revenue	(84,950)	20,094	(64,856)
		Licenses & Permits-Annual	(188,250)	4,465	(183,785)
		Licenses & Permits-(Building/Wiring/Plumbing)	(400,187)	99,562	(300,625)
		Fines & Forfeits	(32,000)	2,065	(29,936)
		Investment Income	(155,702)	72,938	(82,764)
		Misc. Non-Recurring	(4,394)	18,534	14,140
	Total		(5,584,525)	424,401	(5,160,124)
4	OFS	TR FR ENTERPRISE FD	(695,285)	695,285	0
	Total		(695,285)	695,285	0
5	OFS	TR FR SPECIAL REVENUE	(3,190,009)	3,190,009	0
	Total		(3,190,009)	3,190,009	0
Surplus (Deficit)			(74,752,495)	18,340,291	(56,412,204)

General Fund

FY2025 Revenue by Period Budget to Actual: 07.01.24 - 07.31.24

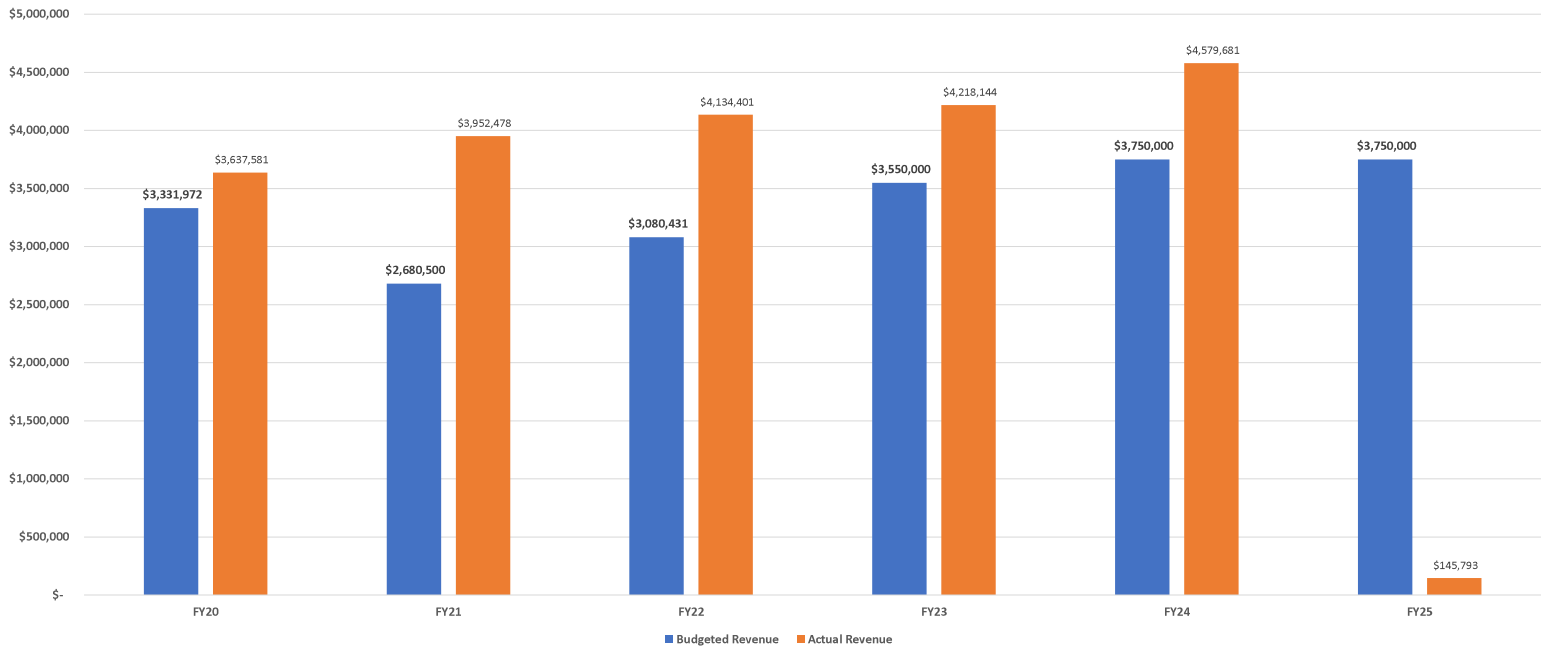
Seq.	Budget Category	Group Description	FY 2025 Recap Budget by Period	FY 2025 Actual 07.01.24- 07.31.24	Net Difference
1	Property Tax	Personal Property Tax	(384,000)	470,474	86,474
		Real Estate Tax (Net of Allowances)	(13,293,115)	13,523,325	230,210
		Tax Liens	0	26,047	26,047
	Property Tax Total		(13,677,115)	14,019,846	342,731
2	Cherry Sheet	ABATE. VETS-BLIND-SURV SPOUSE	(398)	0	(398)
		LOTTERY LOCAL AID-CH29, SEC 2D	(373,726)	0	(373,726)
		SCHOOL AID CH70	(8,299)	0	(8,299)
		STATE OWNED LAND	(57,253)	0	(57,253)
		VETS BENEFITS-CH 115, SEC 6	0	10,751	10,751
	Cherry Sheet Total		(439,676)	10,751	(428,926)
3	Local Receipts	1. MV Excise Tax	(107,980)	145,793	37,813
		a. Other Excise-Boat	0	35	35
		P & I on Taxes & Excise	(26,734)	39,857	13,123
		Fees - Annual	0	3,546	3,546
		Fees - Variable	(10,549)	16,014	5,465
		Rentals	(1,286)	1,500	214
		Other Departmental Revenue	0	20,094	20,094
		Licenses & Permits-Annual	(3,586)	4,465	879
		Licenses & Permits-(Building/Wiring/Plumbing)	(28,577)	99,562	70,985
		Fines & Forfeits	(3,728)	2,065	(1,664)
		Investment Income	(12,043)	72,938	60,894
		Misc. Non-Recurring	(291)	18,534	18,243
	Local Receipts Total		(194,773)	424,401	229,628
4	OFS	TR FR ENTERPRISE FD	(695,285)	695,285	0
	OFS Total		(695,285)	695,285	0
5	OFS	TR FR SPECIAL REVENUE	(3,190,009)	3,190,009	0
	OFS Total		(3,190,009)	3,190,009	0
Surplus (Deficit)			(18,196,858)	18,340,291	143,433

Town of Bridgewater - GF Finances - MVE Revenue Analytics
as of 07/31/2024

1. The Trend in Total Amounts Budgeted and Collected

The graph below shows total MVE budgeted and collected by the Town of Bridgewater from FY2020 to FY2025.

Motor Vehicle Excise Tax Revenue by Fiscal Year



General Fund
FY2025 Expenditure YTD Budget to Actual as of 07.31.24

Seq.	Category	Result	Descriptive						
1	Salaries / Wages / Benefits	25% of Budget spent, 6% if adjusted for PCR & prepayment of August Health Insurance.	Better than Budgeted.						
2	Expenses	9% of Budget spent.	Better than Budgeted.						
3	Debt Service	On Target.	On Target.						
4	Transfers	On Target.	On Target.						
Dept	Dept Description	Group Description	Object	Description	FY2025 Budget	FY2025 Actual	FY2025 Balance		
111	TOWN COUNCIL	Salaries / Wages / Benefits	510000	SALARIES & WAGES	67,694	4,622	63,072		
		Salaries / Wages / Benefits Total			67,694	4,622	63,072		
		Expenses	530022	ADVERTISING	7,626	125	7,501		
			534000	POSTAGE	500	0	500		
			542000	OFFICE SUPPLIES	200	0	200		
			570000	OTHER EXPENSES	600	0	600		
			571500	CONFERENCES/SEMINARS	3,700	0	3,700		
		Expenses Total			12,626	125	12,501		
		123	TOWN MANAGER	Salaries / Wages / Benefits	510000	SALARIES & WAGES	543,832	38,114	505,718
					511002	PART TIME WAGES	500	0	500
	517000			FRINGE BENEFITS	6,826	0	6,826		
Salaries / Wages / Benefits Total					551,158	38,114	513,044		
Expenses	524000			REPAIRS & MAINTENANCE	461	0	461		
	530000			PROFESSIONAL SERVICES	8,000	11,235	(3,235)		
	530001			PROFESS & TECHNICAL SVS	20,000	19,272	728		
	530022			ADVERTISING	1,700	0	1,700		
	534000			POSTAGE	4,947	5,250	(303)		
	542000			OFFICE SUPPLIES	2,000	74	1,926		
	560000			INTERGOVERNMTL EXPENSES	4,100	4,100	0		
	570000			OTHER EXPENSES	225	450	(225)		
	570010			IN-STATE TRAVEL	250	0	250		
	571002			MILEAGE	750	0	750		
	571500			CONFERENCES/SEMINARS	9,500	0	9,500		
	573000			DUES/MEMBERSHIPS/SUBSCRIPTIONS	6,824	3,253	3,571		
Expenses Total					58,757	43,634	15,123		
132	RESERVE FUND			Expenses	578012	RESERVE FUND	60,000	0	60,000
				Expenses Total			60,000	0	60,000
135	ACCOUNTANT	Salaries / Wages / Benefits	510000	FULL TIME WAGES	450,372	32,588	417,785		
			514600	LONGEVITY	345	0	345		
			517000	FINANCE DIR LIFE/DISABILITY IN	4,000	6,500	(2,500)		
		Salaries / Wages / Benefits Total			454,717	39,088	415,629		
		Expenses	530000	PROFESSIONAL SERVICES	59,000	0	59,000		
			530008	TRAINING & EDUCATION	14,000	70	13,930		
			542000	OFFICE SUPPLIES	1,500	0	1,500		
			570010	IN-STATE TRAVEL	2,600	0	2,600		
			571500	CONFERENCES/SEMINARS	325	0	325		
			573000	DUES/MEMBERSHIPS/SUBSCRIPTIONS	2,000	436	1,564		
		Expenses Total			79,425	506	78,919		
		141	ASSESSORS	Salaries / Wages / Benefits	510000	FULL TIME WAGES	189,530	12,866	176,664
					514600	LONGEVITY	4,264	0	4,264
	519006			STIPEND	1,500	0	1,500		
Salaries / Wages / Benefits Total					195,294	12,866	182,428		
Expenses	524000			SOFTWARE MAINTENANCE	14,460	0	14,460		
	524007			EQUIPMENT MAINTENANCE	200	0	200		
	529010			MAPS AND CHARTS	8,000	0	8,000		
	530000			PROFESSIONAL SERVICES	107,205	0	107,205		
	530001			PROFESS & TECHNICAL SVS	0	0	0		
	534000			POSTAGE	800	0	800		
	534007			COPY TRANSFERS RE/PB	550	0	550		
	542000			OFFICE SUPPLIES	1,000	0	1,000		
	542010			PRINTED FORMS	150	0	150		
	570010			IN-STATE TRAVEL	1,225	0	1,225		
	571500			CONFERENCES/SEMINARS	5,050	0	5,050		
	573000			DUES/MEMBERSHIPS/SUBSCRIPTIONS	850	0	850		
Expenses Total					139,490	0	139,490		

General Fund
FY2025 Expenditure YTD Budget to Actual as of 07.31.24

Seq.	Category	Result	Descriptive						
1	Salaries / Wages / Benefits	25% of Budget spent, 6% if adjusted for PCR & prepayment of August Health Insurance.	Better than Budgeted.						
2	Expenses	9% of Budget spent.	Better than Budgeted.						
3	Debt Service	On Target.	On Target.						
4	Transfers	On Target.	On Target.						
Dept	Dept Description	Group Description	Object	Description	FY2025 Budget	FY2025 Actual	FY2025 Balance		
145	TREASURER	Salaries / Wages / Benefits	510000	FULL TIME WAGES	435,038	29,369	405,669		
			514600	LONGEVITY	3,146	948	2,198		
		Salaries / Wages / Benefits Total			438,184	30,317	407,867		
		Expenses	530000	PROFESSIONAL SERVICES	8,450	0	8,450		
			530020	TAX TITLE EXPENSES	0	3,295	(3,295)		
			530021	BANKING SERVICE	3,000	0	3,000		
				TAX BILLING & RELATED EXPENSES	32,072	437	31,635		
			530031	BOND ISSUING COST	2,000	0	2,000		
			534000	POSTAGE	4,290	0	4,290		
			542000	OFFICE SUPPLIES	2,760	0	2,760		
			570010	IN-STATE TRAVEL	750	0	750		
			571500	CONFERENCES/SEMINARS	1,075	125	950		
			573000	DUES/MEMBERSHIPS/SUBSCRIPTIONS	300	100	200		
			578016	BOND EXPENSE	1,500	300	1,200		
		Expenses Total			56,197	4,256	51,941		
		151	LAW	Salaries / Wages / Benefits	510000	LEGAL DEPT WAGES	105,000	7,269	97,731
				Salaries / Wages / Benefits Total			105,000	7,269	97,731
				Expenses	530200	LEGAL FEES	31,550	0	31,550
				Expenses Total			31,550	0	31,550
152	HUMAN RESOURCES	Salaries / Wages / Benefits	510000	FULL TIME WAGES	171,945	11,697	160,248		
		Salaries / Wages / Benefits Total			171,945	11,697	160,248		
		Expenses	517015	HR MEDICAL EXAMS & MISC	5,000	0	5,000		
			530000	PROFESSIONAL SERVICES	7,900	0	7,900		
			530008	TRAINING & EDUCATION	3,000	875	2,125		
			530022	ADVERTISING	23,150	0	23,150		
			534000	POSTAGE	1,000	0	1,000		
			542000	OFFICE SUPPLIES	500	0	500		
			570010	IN-STATE TRAVEL	200	0	200		
			573000	DUES/MEMBERSHIPS/SUB	1,000	0	1,000		
			570000	OTHER EXPENSES	1,000	0	1,000		
		Expenses Total			42,750	875	41,875		
		155	INFORMATION TECHNOLOGY	Salaries / Wages / Benefits	510000	INFO TECH FULL TIME WAGES	302,693	20,770	281,923
				Salaries / Wages / Benefits Total			302,693	20,770	281,923
Expenses	524000			NETWORK EXP/SOFTWARE MAINT.	0	0	0		
				REPAIRS & MAINTENANCE	18,740	624	18,116		
	524012			MUNIS SOFTWARE AGREEMENT	114,000	83,741	30,259		
	524013			SOFTWARE MAINT RENEWAL	37,384	21,387	15,997		
	524014			MAINT & SOFTWARE RENEWAL	65,000	19,810	45,190		
	530000			PROFESSIONAL SERVICES	118,735	11,552	107,183		
	530007			HARDWARE UPGRADE/REPLACMT	15,000	0	15,000		
	530008			TRAINING & EDUCATION	1,800	500	1,300		
	530009			WEBSITE MAINTENANCE	36,271	0	36,271		
	534002			TELEPHONE	76,960	9,076	67,884		
	542000			OFFICE SUPPLIES	1,000	0	1,000		
	570000			OTHER EXPENSES	5,000	0	5,000		
Expenses Total					489,890	146,689	343,201		
161	TOWN CLERK			Salaries / Wages / Benefits	510000	TOWN CLERK FULL TIME WAGES	222,161	15,165	206,997
					514600	LONGEVITY	3,477	0	3,477
					519006	STIPENDS	900	0	900
		Salaries / Wages / Benefits Total			226,538	15,165	211,373		
		Expenses	513000	OVERTIME WAGES	0	0	0		
			523406	PRINTING	1,350	0	1,350		
			530000	PROFESSIONAL SERVICES	24,500	4,430	20,070		
			530021	BOOK BINDING	4,590	0	4,590		
			530072	ELECTIONS	41,750	0	41,750		
			534000	POSTAGE	10,900	0	10,900		
			542000	OFFICE SUPPLIES	2,100	142	1,958		
			558000	ELECTION SUPPLIES	3,000	0	3,000		
			570010	IN-STATE TRAVEL	100	59	41		
			570011	ELECTION LUNCHES	3,000	0	3,000		
			570012	DOG TAGS	650	0	650		
			571500	CONFERENCES/SEMINARS	600	60	540		
			573000	DUES/MEMBERSHIPS/SUBSCRIPTIONS	350	255	95		
		Expenses Total			92,890	4,946	87,944		

General Fund
FY2025 Expenditure YTD Budget to Actual as of 07.31.24

Seq.	Category	Result	Descriptive						
1	Salaries / Wages / Benefits	25% of Budget spent, 6% if adjusted for PCR & prepayment of August Health Insurance.	Better than Budgeted.						
2	Expenses	9% of Budget spent.	Better than Budgeted.						
3	Debt Service	On Target.	On Target.						
4	Transfers	On Target.	On Target.						
Dept	Dept Description	Group Description	Object	Description	FY2025 Budget	FY2025 Actual	FY2025 Balance		
166	PARKING	Salaries / Wages / Benefits	513000	PARKING CLERK OVERTIME	15,375	0	15,375		
		Salaries / Wages / Benefits Total			15,375	0	15,375		
		Expenses	570000	OTHER EXPENSES	750	0	750		
		Expenses Total			750	0	750		
182	COMMUNITY ECONOMIC DEVELOPMENT	Salaries / Wages / Benefits	510000	SALARIES & WAGES	338,790	23,873	314,917		
		Salaries / Wages / Benefits Total			338,790	23,873	314,917		
		Expenses	530000	PROF & TECHNICAL	25,000	3,213	21,788		
			530001	PROFESS & TECHNICAL SVS	1,750	0	1,750		
			530008	TRAINING & EDUCATION	600	0	600		
			530022	ADVERTISING	1,050	0	1,050		
			534000	POSTAGE	275	0	275		
			542000	OFFICE SUPPLIES	1,310	0	1,310		
			570000	OTHER EXPENSES	500	0	500		
			570010	IN-STATE TRAVEL	250	0	250		
			571500	CONFERENCES/SEMINARS	3,100	0	3,100		
			573000	DUES/MEMBERSHIPS/SUB	2,080	0	2,080		
		Expenses Total			35,915	3,213	32,703		
		192	TOWN BUILDINGS	Salaries / Wages / Benefits	510000	SALARIES & WAGES	62,913	2,589	60,324
				Salaries / Wages / Benefits Total			62,913	2,589	60,324
				Expenses	520000	PURCHASE OF SERVICES	62,682	0	62,682
	521002			GENERAL FUND ELECTRICITY	120,000	0	120,000		
	521400			GAS HEAT	57,200	621	56,579		
	524000			REPAIRS & MAINTENANCE	102,794	3,146	99,648		
	524001			CONTRACTED MAINTENANCE	32,912	4,932	27,980		
	529002			CLEANING CONTRACT	85,800	0	85,800		
	529018			LANDSCAPING CONTRACT	85,000	6,899	78,101		
	543000			SUPPLIES: BUILDINGS & GROUNDS	6,500	1,191	5,309		
	545000			CUSTODIAL SUPPLIES	7,500	149	7,351		
Expenses Total					560,388	16,939	543,449		
210	POLICE			Salaries / Wages / Benefits	510000	FULL TIME WAGES	5,122,159	329,420	4,792,739
					511001	WAGES - TRAINEE/CADET/SCHOOL	131,544	6,048	125,496
					513000	OVERTIME WAGES	751,438	48,244	703,194
					514000	HOLIDAY	273,111	28,349	244,762
			514001	SHIFT DIFFERENTIAL	163,081	0	163,081		
			517000	FRINGE BENEFITS	9,500	0	9,500		
			519004	UNIFORMS/CLEANING ALLOWANCE	70,700	2,683	68,017		
			519005	SICK/VACA BUY-BACK	29,125	29,124	1		
		Salaries / Wages / Benefits Total			6,550,658	443,869	6,106,789		
		Expenses	519003	TRAINING/PROF DEVELOP	0	0	0		
			520000	PURCHASED SERVICES	25,000	6,900	18,100		
			524000	REPAIRS AND MAINTENANCE	69,575	4,648	64,927		
			524009	REPAIRS-MAINT OFFICE/COMPUTER	30,000	24,625	5,375		
			530000	ASSESSMENT CTR SERVICES	15,000	0	15,000		
				EVIDENCE AUDIT	5,500	0	5,500		
			530001	PROFESS & TECHNICAL SVS	2,000	0	2,000		
			530008	TRAINING & EDUCATION	45,675	3,520	42,155		
			530009	PROF & TECH - WEBSITE	8,600	3,238	5,362		
			530200	LEGAL& COURT EXPENSES	21,689	403	21,286		
			534000	POSTAGE	1,200	9	1,191		
			534002	TELEPHONE	7,000	0	7,000		
			542000	OFFICE SUPPLIES	10,000	597	9,403		
			542011	PHOTOGRAPHY SUPPLIES	250	0	250		
			550000	MEDICAL SERVICES	6,545	45	6,500		
			558012	UNIFORM SUPPLIES	4,000	2,094	1,906		
			570000	OTHER EXPENSES	1,140	0	1,140		
			570010	IN-STATE TRAVEL	8,000	1,000	7,000		
			570030	FIREARMS AND WEAPONS	17,546	0	17,546		
	570031	K-9 MAINT&REPLACEMENT	10,000	81	9,919				
	573000	DUES/MEMBERSHIPS/SUBSCRIPTIONS	22,700	7,903	14,797				
	578078	TARGET PRACTICE	15,500	0	15,500				
	578086	PRISONER MEALS	100	12	88				
Expenses Total			327,020	55,075	271,945				

General Fund
FY2025 Expenditure YTD Budget to Actual as of 07.31.24

Seq.	Category	Result	Descriptive				
1	Salaries / Wages / Benefits	25% of Budget spent, 6% if adjusted for PCR & prepayment of August Health Insurance.	Better than Budgeted.				
2	Expenses	9% of Budget spent.	Better than Budgeted.				
3	Debt Service	On Target.	On Target.				
4	Transfers	On Target.	On Target.				
Dept	Dept Description	Group Description	Object	Description	FY2025 Budget	FY2025 Actual	FY2025 Balance
220	FIRE	Salaries / Wages / Benefits	510000	FULL TIME WAGES	5,436,096	348,745	5,087,351
			512000	WAGES - TEMPORARY POSITIONS	500	0	500
			513000	OVER TIME WAGES	739,322	54,092	685,230
			514000	HOLIDAY	213,177	13,744	199,433
			514600	LONGEVITY	4,540	0	4,540
			515000	SPECIAL PAY - CONTRACTUAL	3,000	451	2,549
			519000	STIPEND - CONTRACTUAL	90,450	79,500	10,950
			519003	TRAINING - STRAIGHT	66,000	323	65,677
			519005	SICK/VACA BUY-BACK	41,594	19,823	21,771
		Salaries / Wages / Benefits Total			6,594,679	516,679	6,078,000
		Expenses	524000	NETWORK EXP/SOFTWARE MAINT.	30,000	12,768	17,232
			524001	SERVICES: BUILDINGS & GROUNDS	13,600	2,376	11,224
			524006	SERVICE: VEHICLE MAINTENANCE	75,000	5,436	69,564
			524007	SERVICE: MEDICAL/EMS	8,000	0	8,000
			524015	COMMUNICATION MAINTENANCE	3,000	0	3,000
			529003	HAZARDOUS WASTE REMOVAL	1,500	83	1,417
			530000	PROFESSIONAL SERVICES	87,000	0	87,000
			530001	PROFESS & TECHNICAL SVS	10,190	10,189	1
			534000	POSTAGE	300	0	300
			534002	WIRELESS COMMUNICATIONS	1,000	69	931
			542000	OFFICE SUPPLIES	3,500	72	3,428
			543000	SUPPLIES: BUILDING & GROUNDS	7,000	750	6,250
			548000	SUPPLIES: VEHICLE MAINTENANCE	16,514	972	15,542
			550000	SUPPLIES: MEDICAL/EMS	62,973	6,089	56,884
			558012	PROTECTIVE CLOTHING & UNIFORMS	35,000	328	34,672
			570000	OTHER EXPENSES	1,000	0	1,000
			571500	CONFERENCES/SEMINARS	3,004	298	2,706
			573000	DUES/MEMBERSHIPS/SUBSCRIPTIONS	3,000	300	2,700
			578036	AMBULANCE LICENSE RENEWAL	2,800	0	2,800
		Expenses Total			364,381	39,730	324,651
240	INSPECTIONAL SERVICES	Salaries / Wages / Benefits	510000	FULL TIME WAGES	425,135	23,800	401,335
			513000	OVERTIME WAGES	9,700	704	8,996
			514600	LONGEVITY	1,552	0	1,552
			519000	STIPEND - CONTRACTUAL	6,600	467	6,133
		Salaries / Wages / Benefits Total			442,987	24,970	418,017
		Expenses	524006	SERVICE: VEHICLE MAINTENANCE	1,000	0	1,000
			534000	POSTAGE	750	0	750
			538056	UNIFORMS	1,000	0	1,000
			542000	OFFICE SUPPLIES	4,000	0	4,000
			558000	WEIGHTS & MEASURES EXPENSE	500	0	500
			571002	MILEAGE	2,500	0	2,500
			571500	CONFERENCES/SEMINARS	3,000	0	3,000
			573000	DUES/MEMBERSHIPS/SUBSCRIPTIONS	500	0	500
		Expenses Total			13,250	0	13,250
292	ANIMAL CONTROL	Salaries / Wages / Benefits	510000	SALARIES & WAGES	71,367	0	71,367
			511002	PART TIME WAGES	29,909	0	29,909
			519000	STIPEND - CONTRACTUAL	3,500	0	3,500
		Salaries / Wages / Benefits Total			104,776	0	104,776
		Expenses	530000	PROF & TECHNICAL	0	61,575	(61,575)
			530008	TRAINING & EDUCATION	700	0	700
			542000	OFFICE SUPPLIES	150	0	150
			543006	EQUIPMENT AND TOOLS	250	0	250
			558012	UNIFORMS & CLOTHING	300	0	300
			570000	OTHER EXPENSES	1,600	0	1,600
		Expenses Total			3,000	61,575	(58,575)

General Fund
FY2025 Expenditure YTD Budget to Actual as of 07.31.24

Seq.	Category	Result	Descriptive				
1	Salaries / Wages / Benefits	25% of Budget spent, 6% if adjusted for PCR & prepayment of August Health Insurance.	Better than Budgeted.				
2	Expenses	9% of Budget spent.	Better than Budgeted.				
3	Debt Service	On Target.	On Target.				
4	Transfers	On Target.	On Target.				
Dept	Dept Description	Group Description	Object	Description	FY2025 Budget	FY2025 Actual	FY2025 Balance
300	B/R REGIONAL DISTRICT TUITION	Expenses	569000	B/R REGIONAL DIST TUITION	33,083,571	2,756,964	30,326,607
			569001	B/R SCHOOL DEBT	3,745,526	380,946	3,364,580
		Expenses Total			36,829,096	3,137,910	33,691,187
301	BRISTOL AGRICULTURAL TUITION	Expenses	569000	BRISTOL AGRICULTURAL TUITION	365,370	0	365,370
			569002	SCHOOL TRANSPORTATION	244,100	0	244,100
		Expenses Total			609,470	0	609,470
302	BRISTOL PLYMOUTH TUITION	Expenses	569000	BRISTOL PLYMOUTH TUITION	1,886,774	0	1,886,774
		Expenses Total			1,886,774	0	1,886,774
	BRISTOL PLYMOUTH DEBT	Expenses	569001	B/P SCHOOL DEBT	297,034	0	297,034
		Expenses Total			297,034	0	297,034
303	NORFOLK COUNTY AGRICULTURAL	Expenses	569000	NORFOLK CNTY AGI TUITION	202,646	0	202,646
			569002	SCHOOL TRANSPORTATION	80,649	0	80,649
		Expenses Total			283,295	0	283,295
410	TOWN ENGINEER	Salaries / Wages / Benefits	510000	SALARIES & WAGES	67,264	4,593	62,671
		Salaries / Wages / Benefits Total			67,264	4,593	62,671
		Expenses	524006	VEHICLE MAINTENANCE	1,500	0	1,500
			530000	PROF & TECHNICAL	12,400	1,160	11,240
			530008	TRAINING & EDUCATION	800	0	800
			542000	OFFICE SUPPLIES	2,200	0	2,200
			553015	SAFETY EQUIPMENT	200	0	200
			570010	IN-STATE TRAVEL	100	0	100
			571500	CONFERENCES/SEMINARS	500	0	500
			573000	DUES/MEMBERSHIPS/SUB	1,900	0	1,900
			534000	POSTAGE	625	0	625
		Expenses Total			20,225	1,160	19,065
420	HIGHWAY DEPARTMENT	Salaries / Wages / Benefits	510000	FULL TIME WAGES	971,802	43,884	927,918
			512000	WAGES -TEMPORARY POSITIONS	46,080	2,518	43,562
			513000	OVERTIME WAGES	32,440	3,254	29,186
			514600	LONGEVITY	7,775	0	7,775
			515000	SPECIAL PAY - CONTRACTUAL	0	200	(200)
			519002	TRAIN RECERT - LIC & CLASSES	5,319	0	5,319
			519007	LICENSES	21,800	0	21,800
		Salaries / Wages / Benefits Total			1,085,216	49,856	1,035,360
		Expenses	521005	ENERGY - STREET LGHTS & SIGNAL	0	0	0
			524001	BUILDINGS & GROUNDS	15,000	1,249	13,751
			524002	MAINTENANCE OF TRAFFIC LIGHTS	10,000	0	10,000
			524005	STREET MAINT/REPAIR	40,000	0	40,000
			524006	SERVICE: VEHICLE MAINTENANCE	29,000	0	29,000
			524007	CATCH BASIN WASTE REMOVAL	35,000	513	34,488
			527000	RENTALS & PROPERTY SERVICES	15,000	0	15,000
			529017	TREE REMOVAL	140,000	4,300	135,700
			530001	PROFESS & TECHNICAL SVS	8,900	0	8,900
			530051	POLICE DETAIL EXPENSE	15,000	764	14,236
			534002	TELEPHONE	150	0	150
			538056	UNIFORMS/SUPPLIES	16,600	1,448	15,152
			542000	OFFICE SUPPLIES	2,000	195	1,805
			546001	TOOLS PURCHASED	10,100	381	9,719
			546015	STONE & LOAM	7,500	180	7,320
			548001	MAINT SUPPL REPAIR - HWY	60,000	3,944	56,056
			553001	ROAD REPAIR SUPPL - COLD PATCH	10,000	0	10,000
			553002	ROAD REPAIR SUPPL - HOT MIX	20,000	800	19,200
			553003	ROAD REPAIR SUPPL - SIGNS	15,000	225	14,775
			553007	ROAD REPAIR SUPPL - ROAD PAINT	15,000	0	15,000
			553014	ROAD REPAIR SUPPL - MISC	30,000	3,636	26,364
			553015	SAFETY EQUIPMENT	7,500	0	7,500
			578001	MEDICAL SERVICES / EXAMS	1,625	0	1,625
		Expenses Total			503,375	17,635	485,740

General Fund
FY2025 Expenditure YTD Budget to Actual as of 07.31.24

Seq.	Category	Result	Descriptive						
1	Salaries / Wages / Benefits	25% of Budget spent, 6% if adjusted for PCR & prepayment of August Health Insurance.	Better than Budgeted.						
2	Expenses	9% of Budget spent.	Better than Budgeted.						
3	Debt Service	On Target.	On Target.						
4	Transfers	On Target.	On Target.						
Dept	Dept Description	Group Description	Object	Description	FY2025 Budget	FY2025 Actual	FY2025 Balance		
421	SNOW AND ICE	Salaries / Wages / Benefits	512000	WAGES - TEMP SNOW&ICE DRIVERS	0	0	0		
			513000	SNOW & ICE REMOVAL OVERTIME	41,000	0	41,000		
		Salaries / Wages / Benefits Total			41,000	0	41,000		
		Expenses	524000	S & I EQUIPMENT REPAIRS	2,600	0	2,600		
			529000	S & I SERVICE CONTRACTS	15,000	0	15,000		
			538000	WEATHER SERVICES	1,000	1,695	(695)		
			548004	SUPPLIES/PARTS EQUIP REPAIRS	2,500	342	2,158		
			553006	SALT/ CALCIUM/ SAND	20,000	0	20,000		
		Expenses Total			41,100	2,037	39,063		
		424	STREET LIGHTING	Expenses	521005	STREET LIGHTS AND SIGNALS	150,818	0	150,818
	530000			PROF & TECHNICAL	25,000	1,093	23,907		
Expenses Total					175,818	1,093	174,725		
510	HEALTH	Salaries / Wages / Benefits	510000	HEALTH DEPT FULL TIME WAGES	165,816	6,246	159,570		
			514600	LONGEVITY	3,133	0	3,133		
			519004	UNIFORMS/CLEANING ALLOWANCE	150	0	150		
		Salaries / Wages / Benefits Total			169,099	6,246	162,853		
		Expenses	530000	PROFESSIONAL AND TECHNICAL	0	49	(49)		
			530008	TRAINING & EDUCATION	750	0	750		
			530022	ADVERTISING	500	0	500		
			530050	VISITING NURSE SERVICES	13,500	320	13,180		
			534000	POSTAGE	400	0	400		
			542000	OFFICE SUPPLIES	750	195	555		
			550000	MEDICAL SUPPLIES	2,000	0	2,000		
			573000	DUES/MEMBERSHIPS/SUBSCRIPTIONS	450	0	450		
		Expenses Total			18,350	564	17,786		
		541	COUNCIL ON AGING	Salaries / Wages / Benefits	510000	FULL TIME WAGES	224,943	15,349	209,594
					511002	PART TIME WAGES	11,149	985	10,165
	514600			LONGEVITY	2,360	0	2,360		
Salaries / Wages / Benefits Total					238,452	16,333	222,119		
Expenses	524006			SERVICE: VEHICLE MAINTENANCE	300	0	300		
	534000			POSTAGE	1,000	0	1,000		
	542000			OFFICE SUPPLIES	1,400	25	1,375		
	558012			UNIFORMS & CLOTHING	500	0	500		
	570000			OTHER EXPENSES	4,525	0	4,525		
	570010			IN-STATE TRAVEL	250	0	250		
	571500			CONFERENCES/SEMINARS	1,300	0	1,300		
	573000			DUES/MEMBERSHIPS/SUBSCRIPTIONS	525	0	525		
Expenses Total					9,800	25	9,775		
543	VETERANS SERVICES			Salaries / Wages / Benefits	510000	SALARIES & WAGES	78,509	5,102	73,407
					519006	GRAVES OFFICER STIPEND	700	0	700
		Salaries / Wages / Benefits Total			79,209	5,102	74,107		
		Expenses	530000	PROF & TECHNICAL	500	0	500		
			534000	POSTAGE	400	0	400		
			542000	OFFICE SUPPLIES	500	0	500		
			570000	OTHER EXPENSES	400	0	400		
			570010	IN-STATE TRAVEL	400	0	400		
			570017	VETERANS COUNCIL EXPENSES	1,500	0	1,500		
			570018	VETS GRAVE MARKERS	3,100	0	3,100		
			571500	CONFERENCES/SEMINARS	500	50	450		
			573000	DUES/MEMBERSHIPS/SUB	50	100	(50)		
			577000	VETERANS BENEFITS	40,000	3,598	36,402		
			577001	MEDICAL BENEFITS	22,000	3,853	18,147		
		Expenses Total			69,350	7,602	61,748		

General Fund
FY2025 Expenditure YTD Budget to Actual as of 07.31.24

Seq.	Category	Result	Descriptive				
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2	Expenses	9% of Budget spent.	Better than Budgeted.				
3	Debt Service	On Target.	On Target.				
4	Transfers	On Target.	On Target.				
Dept	Dept Description	Group Description	Object	Description	FY2025 Budget	FY2025 Actual	FY2025 Balance
610	LIBRARY	Salaries / Wages / Benefits	510000	LIBRARY FULL TIME WAGES	513,435	32,177	481,257
			511002	LIBRARY PART TIME WAGES	36,195	2,130	34,065
			519005	SICK/VACA BUY-BACK	28,130	0	28,130
		Salaries / Wages / Benefits Total			577,759	34,307	543,452
		Expenses	521002	ELECTRICITY	28,000	0	28,000
			521400	GAS HEAT	11,000	0	11,000
			524000	EQUIPMENT & REPAIR	9,000	1,158	7,842
			524001	BUILDINGS & GROUNDS	11,600	3,026	8,574
			529002	CLEANING CONTRACT	14,400	0	14,400
			530046	CIRCULATION SYSTEM	25,800	21,000	4,800
			534002	TELEPHONE	2,000	35	1,965
			542000	LIBRARY SUPPLIES	19,000	1,069	17,931
			558000	BOOKS & PERIODICALS	82,984	3,002	79,982
			570010	IN-STATE TRAVEL	500	0	500
		Expenses Total			204,284	29,290	174,994
630	RECREATION	Salaries / Wages / Benefits	510000	FULL TIME WAGES	148,958	10,203	138,755
			511002	PART TIME WAGES	47,372	2,964	44,408
			512000	WAGES -TEMPORARY POSITIONS	9,600	1,020	8,580
			514600	LONGEVITY	4,124	0	4,124
		Salaries / Wages / Benefits Total			210,053	14,186	195,867
		Expenses	520000	PURCHASED SERVICES	6,000	225	5,775
			521002	ELECTRICITY	5,000	0	5,000
			521400	HEAT ENERGY	4,000	0	4,000
			524001	BUILDINGS	7,000	125	6,875
			524004	RECREATION MAINT FIELDS	24,118	0	24,118
			524007	EQUIPMENT MAINTENANCE	13,085	2,663	10,422
			538056	UNIFORMS	2,500	0	2,500
			543000	MAINTENANCE SUPPLIES	6,537	369	6,168
			558000	PLAYGROUND MAINT/REPAIR/SUPPLY	1,000	0	1,000
			570010	IN-STATE TRAVEL	2,500	0	2,500
			571500	CONFERENCES/SEMINARS	500	0	500
			573000	DUES/MEMBERSHIPS/SUB	500	0	500
			542000	OFFICE SUPPLIES	750	0	750
		Expenses Total			73,490	3,382	70,108
710	DEBT PRINCIPAL	Debt Service	591029	EQ HWY 4/14-2014 HWY 00001	0	0	0
			591033	TTL V 8/12-WPAT-97 1024-E	20,044	20,044	0
			591037	EQ FIRE 8/12-2012 FIRE 00001	47,000	0	47,000
			591038	TTL V 1/15-T5 97 1024-F	20,000	0	20,000
			591039	TTL V 11/03-WPAT T5 97 1024-2	20,000	20,000	0
			591040	TTL V 08/12-WPAT T5 97 1024-D	21,052	21,052	0
			591041	TTL V 6/05-WPAT T5 97 1024 3C	20,000	20,000	0
			591042	TTL V 06/21 CWT-20-37	20,000	0	20,000
			591078	GLF CLB HOUSE-2008 GLF 00001	26,000	0	26,000
			591080	GLF COURSE 8/12-2012 GC 00001	6,000	0	6,000
			591083	FIRE STATION ROOF REHAB	5,000	0	5,000
			591084	MEMORIAL BUILDING REHAB	25,000	0	25,000
			591085	ACADEMY BUILDING RENOVATIONS	155,000	0	155,000
			591093	ELM ST DEBT PRINCIPAL	250,000	0	250,000
		Debt Service Total			635,096	81,096	554,000

General Fund
FY2025 Expenditure YTD Budget to Actual as of 07.31.24

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2	Expenses	9% of Budget spent.	Better than Budgeted.					
3	Debt Service	On Target.	On Target.					
4	Transfers	On Target.	On Target.					
Dept	Dept Description	Group Description	Object	Description	FY2025 Budget	FY2025 Actual	FY2025 Balance	
751	INTERST ON LT DEBT	Debt Service	591529	EQ HWY 4/14-2014 HWY 00001	0	0	0	
			591537	EQ FIRE 8/12-2012 FIRE 00001	1,339	0	1,339	
			591542	TTL V 06/21 CWT-20-37	7,600	3,800	3,800	
			591578	GLF CLB HOUSE-2008 GLF 00001	5,070	2,535	2,535	
			591580	GLF COURSE 8/12-2012 GC 00001	90	0	90	
			591583	FIRE STATION ROOF REHAB	1,650	0	1,650	
			591584	MEMORIAL BUILDING REHAB	7,500	0	7,500	
			591585	ACADEMY BUILDING RENOVATIONS	54,450	0	54,450	
			591593	ELM ST DEBT INTEREST	131,313	65,656	65,656	
		Debt Service Total			209,011	71,991	137,020	
752	INTERST ON ST DEBT	Debt Service	591500	SHORT TERM INTEREST	86,417	0	86,417	
		Debt Service Total			86,417	0	86,417	
820	STATE/COUNTY ASSESSMENTS	Expenses	563400	MOTOR VEHICLE NON-RNWL CHARGES	45,340	0	45,340	
			563700	RETIRED MUNIC TEACHER HEALTH	21,927	0	21,927	
			563900	MOSQUITO CONTROL	85,987	0	85,987	
			564000	AIR POLLUTION	8,782	0	8,782	
			564200	OLD COLONY PLANNING COUNCIL	11,696	0	11,696	
			566100	MASS BAY TRANSPORT AUTHORITY	154,354	0	154,354	
			566300	REGIONAL TRANSIT AUTHORITY	60,224	0	60,224	
			Expenses Total			388,310	0	388,310
			830	COUNTY ASSESSMENTS	Expenses	562100	COUNTY TAX	69,782
		Expenses Total			69,782	0	69,782	
911	RETIREMENT	Salaries / Wages / Benefits	517007	COUNTY RETIREMENT ASSESSMENT	5,177,542	5,177,541	1	
		Salaries / Wages / Benefits Total			5,177,542	5,177,541	1	
912	WORKERS COMP	Salaries / Wages / Benefits	517006	WORKERS COMP	86,920	37,014	49,906	
		517010	POLICE/FIRE 111F INSURANCE	88,652	88,656	(4)		
		Salaries / Wages / Benefits Total			175,572	125,670	49,902	
913	UNEMPLOYMENT	Salaries / Wages / Benefits	517005	UNEMPLOYMENT	30,000	0	30,000	
		Salaries / Wages / Benefits Total			30,000	0	30,000	
914	MDCR/HEALTH/LIFE INSURANCE	Salaries / Wages / Benefits	517002	HEALTH INSURANCE	3,900,000	514,913	3,385,087	
			517003	MEDICARE - TOWN SHARE	283,849	30,064	253,785	
			517004	LIFE INSURANCE	17,114	986	16,128	
			517012	MEDICARE PENALTY REIMB	12,000	542	11,459	
			519006	HEALTH INS OPT OUT STIPEND	16,000	12,000	4,000	
			Salaries / Wages / Benefits Total			4,228,963	558,505	3,670,458
919	OTHER BENEFITS - HR	Salaries / Wages / Benefits	517014	FSA - HR BENEFITS	3,500	0	3,500	
			517015	HR MEDICAL EXAMS & MISC	0	100	(100)	
		Salaries / Wages / Benefits Total			3,500	100	3,400	
		Expenses	530000	PROF & TECHNICAL	0	0	0	
			530008	TRAINING & EDUCATION	32,400	0	32,400	
		Expenses Total			32,400	0	32,400	
945	LIABILITY INSURANCE	Expenses	574002	INSURANCE BLANKET LIABILITY	301,923	319,642	(17,719)	
		Expenses Total			301,923	319,642	(17,719)	
950	GAS & OIL	Expenses	524006	SERVICE: VEHICLE MAINTENANCE	5,000	89	4,912	
			548002	GAS & OIL	235,100	9,787	225,313	
			530000	PROF & TECHNICAL	600	550	50	
			Expenses Total			240,700	10,426	230,274
Grand Total					74,060,410	11,245,744	62,814,666	

Sewer Fund									
FY2025 Revenue & Expenditure YTD Budget to Actual as of 07.31.24									
DPT #	Group Description	Sub-Group Description	Object	Account Description	FY2025 Budget	FY2025 Actual	Net Difference		
440	Revenue/Other Funding Sources	Utility User Charges	417003	P&I ON UTLTY ADDED TO TAX-SWR	(1,113)	8	(1,104)		
			417005	P & I UTILITY CHARGES-SEWER	(7,672)	884	(6,788)		
			421000	UTILITY USER CHARGES-SEWER	(2,533,207)	138,838	(2,394,368)		
			421500	USER CHARGES ADDED TO TAX-SWR	(67,051)	0	(67,051)		
		Utility User Charges Total				(2,609,042)	139,731	(2,469,311)	
		Other Utility Non-Usage Charges	422001	CONNECTION FEES - SEWER	(154,769)	98	(154,671)		
			422005	SERVICES FEES - SEWER	(454)	38	(417)		
			422006	INFILTRATION - INFLOW REVENUE	(39,346)	0	(39,346)		
		Other Utility Non-Usage Charges Total				(194,569)	136	(194,433)	
		Fees	432037	COMPOST FEES-SEWER	(15,098)	0	(15,098)		
			432047	CONTRACTOR FEES-SEWER	(2,600)	100	(2,500)		
		Fees Total				(17,698)	100	(17,598)	
		Other Financing Sources				(225)	225	0	
		Other Financing Sources Total				(225)	225	0	
		Revenue/Other Funding Sources Total					(2,821,533)	140,192	(2,681,341)
	Expenses/Other Financing Uses	Salaries/Wages/Benefits	510000	FULL TIME WAGES	825,589	(56,113)	769,476		
			513000	OVER TIME WAGES	53,248	(2,934)	50,314		
			517002	HEALTH INS/GROUP MEDICAL	187,322	(19,597)	167,725		
			517003	MEDICARE - TOWN SHARE	12,564	(856)	11,708		
			517004	LIFE INSURANCE	756	(70)	687		
			517006	WORKERS COMP	22,747	(18,118)	4,629		
			517007	COUNTY RETIREMENT ASSESSMENT	240,844	(240,842)	2		
			519007	LICENSES	13,900	0	13,900		
			514600	LONGEVITY	3,210	0	3,210		
			Salaries/Wages/Benefits Total				1,360,181	(338,530)	1,021,650
			Expenses	520000	PURCHASED SERVICES	23,300	(3,216)	20,084	
				521002	ELECTRICITY	155,950	(12,049)	143,901	
521400				HEATING FUEL	16,375	0	16,375		
524001				BUILDINGS & GROUNDS	8,150	0	8,150		
524008				SYSTEM MAINTENANCE	60,900	(450)	60,450		
529001				SLUDGE REMOVAL	1,030	0	1,030		
530000		PROFESSIONAL SVCS		25,000	0	25,000			
530008		TRAINING & EDUCATION		3,045	0	3,045			
530021		BANKING SERVICE		2,030	0	2,030			
530031		BOND ISSUING COST		217,926	(1,284)	216,641			
530050		CONTRACTED SERVICES		5,075	0	5,075			
530051		POLICE DETAIL EXPENSE		3,000	0	3,000			
530505		SWR INSPECTION REIMBURSEMTS		0	0	0			
534000		POSTAGE		1,015	0	1,015			
534002		TELEPHONE		7,109	(247)	6,862			
538010		TESTING		40,678	(825)	39,853			
542000		OFFICE SUPPLIES		3,000	(125)	2,875			
543006		EQUIP & SUPPLIES		26,390	(456)	25,934			
548002		GAS & OIL		7,000	0	7,000			
553010		SAWDUST/WOOD CHIPS		24,300	0	24,300			
553011		LAB SUPPLIES		9,000	(638)	8,362			
553012		CHEMICALS SWR		80,825	(561)	80,264			
553013		SAFETY EQUIPMENT		3,000	(798)	2,202			
558012		UNIFORM RENTAL		11,600	(489)	11,111			
558108		ODOR CONTROL		3,000	0	3,000			
570000		OTHER EXPENSES	1,015	0	1,015				
573000		DUES/MEMBERSHIPS/SUBSCRIPTIONS	305	0	305				
574002		INSURANCE BLANKET LIABILITY	23,652	(23,293)	359				
578096		MAINT/REP VEHICLES	8,000	(7,708)	292				
585013		LEASE/PURCHASE OF SOFTWARE	3,030	(72)	2,958				
570010		IN-STATE TRAVEL	308	0	308				
Expenses Total					775,007	(52,212)	722,795		

Sewer Fund									
FY2025 Revenue & Expenditure YTD Budget to Actual as of 07.31.24									
DPT #	Group Description	Sub-Group Description	Object	Account Description	FY2025 Budget	FY2025 Actual	Net Difference		
440	Expenses/Other Financing Uses	Debt Service-Principal	591001	SWR MN RLN BOND -2014 SWR 0000	0	0	0		
			591089	MCWT CWSRF 3862 CW-14-17	115,421	0	115,421		
			591091	AMA METER PROJECT PRINCIPLE	150,000	0	150,000		
		Debt Service-Principal Total				265,421	0	265,421	
		Debt Service-Interest	591501	SWR MN RLN BOND -2014 SWR 0000	0	0	0		
			591589	MCWT CWSRF 3862 CW-14-17	34,252	(17,126)	17,126		
			591591	AMA METER PROJECT INTEREST	30,000	(15,000)	15,000		
			592500	INTEREST ON SHORT TERM DEBT	100,000	0	100,000		
		Debt Service-Interest Total				164,252	(32,126)	132,126	
		Other Financing Uses	596000	EF TRANSFER TO GENERAL FUND	251,672	(251,672)	0		
			596120	TRANSFER TO TRUST FUND	5,000	0	5,000		
		Other Financing Uses Total				256,672	(251,672)	5,000	
		Expenses/Other Financing Uses Total					2,821,533	(674,541)	2,146,992
		Surplus (Deficit)					0	(534,349)	(534,349)

Sewer Fund							
FY2025 Revenue & Expenditure by Period Budget to Actual: 07.01.24 - 07.31.24							
Seq.	Category	Result	Descriptive				
0	Revenue	127% of Budget has been collected.	Better than Budgeted.				
1	Salaries / Wages / Benefits	97% of Budget has been spent, 71% is adjusted for PCR & prepayment of August Health Insurance premium.	Better than Budgeted.				
2	Expenses	36% of Budget has been spent.	Better than Budgeted.				
3	Capital Outlay	On Target.	On Target.				
4	Debt Service	On Target.	On Target.				
5	Transfers	On Target.	On Target.				
DPT #	Group Description	Sub-Group Description	Object	Account Description	FY2025 Budget 07.01.24- 07.31.24	FY2025 Actual 07.01.24- 07.31.24	Net Difference
440	Revenue/Other Funding Sources	Utility User Charges	417003	P&I ON UTILITY ADDED TO TAX-SWR	(8)	8	1
			417005	P & I UTILITY CHARGES-SEWER	(410)	884	475
			421000	UTILITY USER CHARGES-SEWER	(94,235)	138,838	44,603
			421500	USER CHARGES ADDED TO TAX-SWR	(201)	0	(201)
		Utility User Charges Total			(94,854)	139,731	44,877
		Other Utility Non-Usage Charges	422001	CONNECTION FEES - SEWER	(15,136)	98	(15,038)
			422005	SERVICES FEES - SEWER	(121)	38	(83)
		Other Utility Non-Usage Charges Total			(15,257)	136	(15,121)
		Fees	432037	COMPOST FEES-SEWER	0	0	0
			432047	CONTRACTOR FEES-SEWER	(102)	100	(2)
		Fees Total			(102)	100	(2)
		Other Financing Sources	499000	TRANSFER FROM RETAINED EARNINGS	(225)	225	0
		Other Financing Sources Total			(225)	225	0
	Revenue/Other Funding Sources Total					(110,438)	140,192

Sewer Fund							
FY2025 Revenue & Expenditure by Period Budget to Actual: 07.01.24 - 07.31.24							
Seq.	Category	Result	Descriptive				
0	Revenue	127% of Budget has been collected.	Better than Budgeted.				
1	Salaries / Wages / Benefits	97% of Budget has been spent, 71% is adjusted for PCR & prepayment of August Health Insurance premium.	Better than Budgeted.				
2	Expenses	36% of Budget has been spent.	Better than Budgeted.				
3	Capital Outlay	On Target.	On Target.				
4	Debt Service	On Target.	On Target.				
5	Transfers	On Target.	On Target.				
DPT #	Group Description	Sub-Group Description	Object	Account Description	FY2025 Budget 07.01.24- 07.31.24	FY2025 Actual 07.01.24- 07.31.24	Net Difference
440	Expenses/Other Financing Uses	Salaries/Wages/Benefits	510000	FULL TIME WAGES	52,444	(56,113)	(3,669)
			513000	OVER TIME WAGES	2,369	(2,934)	(566)
			517002	HEALTH INS/GROUP MEDICAL	23,425	(19,597)	3,828
			517003	MEDICARE - TOWN SHARE	747	(856)	(109)
			517004	LIFE INSURANCE	55	(70)	(14)
			517006	WORKERS COMP	16,400	(18,118)	(1,718)
			517007	COUNTY RETIREMENT ASSESSMENT	240,844	(240,842)	2
			519007	LICENSES	13,900	0	13,900
		Salaries/Wages/Benefits Total			350,183	(338,530)	11,653
	Expenses		520000	PURCHASED SERVICES	2,060	(3,216)	(1,156)
			521002	ELECTRICITY	0	(12,049)	(12,049)
			524008	SYSTEM MAINTENANCE	387	(450)	(63)
			529001	SLUDGE REMOVAL	1,030	0	1,030
			530008	TRAINING & EDUCATION	511	0	511
			530021	BANKING SERVICE	304	0	304
			530031	BOND ISSUING COST	108,963	(1,284)	107,679
			534000	POSTAGE	380	0	380
			534002	TELEPHONE	153	(247)	(95)
			538010	TESTING	516	(825)	(309)
			542000	OFFICE SUPPLIES	176	(125)	51
			543006	EQUIP & SUPPLIES	112	(456)	(344)
			553011	LAB SUPPLIES	83	(638)	(555)
			553012	CHEMICALS SWR	1,723	(561)	1,161
			553013	SAFETY EQUIPMENT	781	(798)	(17)
			558012	UNIFORM RENTAL	378	(489)	(111)
			558108	ODOR CONTROL	3,000	0	3,000
			573000	DUES/MEMBERSHIPS/SUBSCRIPTIONS	305	0	305
			574002	INSURANCE BLANKET LIABILITY	23,652	(23,293)	359
			578096	MAINT/REP VEHICLES	0	(7,708)	(7,708)
			585013	LEASE/PURCHASE OF SOFTWARE	70	(72)	(2)
			570010	IN-STATE TRAVEL	308	0	308
		Expenses Total			144,891	(52,212)	92,679
	Debt Service-Interest		591501	SWR MN RLN BOND -2014 SWR 0000	0	0	0
			591589	MCWT CWSRF 3862 CW-14-17	17,126	(17,126)	0
			591591	AMA METER PROJECT INTEREST	15,000	(15,000)	0
		Debt Service-Interest Total			32,126	(32,126)	0
	Other Financing Uses		596000	EF TRANSFER TO GENERAL FUND	251,672	(251,672)	0
		Other Financing Uses Total			251,672	(251,672)	0
	Expenses/Other Financing Uses Total				778,873	(674,541)	104,332
Surplus (Deficit)					668,434	(534,349)	134,086

Water Fund								
FY2025 Revenue & Expenditure YTD Budget to Actual as of 07.31.24								
DPT #	Group Description	Sub-Group Description	Object	Account Description	FY2025 Budget	FY2025 Actual	Net Difference	
450	Revenue/Other Funding Source	Utility User Charges	417003	P&I ON UTILITY ADDED TO TAX-WTR	(3,500)	104	(3,396)	
			417005	P & I UTILITY CHARGES-WATER	(20,000)	2,538	(17,462)	
			421000	UTILITY USER CHARGES-WATER	(4,739,860)	300,429	(4,439,431)	
			421500	USER CHARGES ADDED TO TAX-WTR	(220,000)	699	(219,301)	
		Utility User Charges Total				(4,983,360)	303,770	(4,679,590)
		Other Utility Non-Usage Charges	422001	CONNECTION FEES WTR	(93,148)	0	(93,148)	
			422005	SERVICES FEES - WATER	(154,000)	19,249	(134,751)	
		Other Utility Non-Usage Charges Total				(247,148)	19,249	(227,899)
		Fees	432046	IMPACT REVIEW FEES-WATER	(2,000)	1,000	(1,000)	
			432047	CONTRACTOR FEES-WATER	(2,900)	100	(2,800)	
			437000	FEES-WATER	(8,000)	894	(7,106)	
		Fees Total				(12,900)	1,994	(10,906)
		Other Financing Sources	497002	TR FR CAPITAL FUNDS			0	
			499000	TRANSFER FROM RETAINED EARNINGS	(6,520)	6,520	0	
		Other Financing Sources Total				(6,520)	6,520	0
Revenue/Other Funding Sources Total					(5,249,928)	331,533	(4,918,395)	

Water Fund

FY2025 Revenue & Expenditure YTD Budget to Actual as of 07.31.24

DPT #	Group Description	Sub-Group Description	Object	Account Description	FY2025 Budget	FY2025 Actual	Net Difference
450	Expenses/Other Financing Uses	Salaries/Wages/Benefits	510000	FULL TIME WAGES	1,190,780	(80,105)	1,110,675
			512001	PART TIME WAGES	63,163	(4,755)	58,408
			513000	OVERTIME WAGES	113,519	(4,775)	108,743
			514600	LONGEVITY	4,549	0	4,549
			517002	HEALTH INS/GROUP MEDICAL	301,305	(26,589)	274,716
			517003	MEDICARE - TOWN SHARE	20,451	(1,300)	19,151
			517004	LIFE INSURANCE	1,177	(105)	1,071
			517006	WORKERS COMP	15,889	(14,059)	1,830
			517007	COUNTY RETIREMENT ASSESSMENT	280,409	(280,409)	0
			519007	LICENSES	23,300	0	23,300
		Salaries/Wages/Benefits Total			2,014,541	(412,097)	1,602,444
		Expenses	520000	PURCHASE OF SERVICES	126,225	(10,626)	115,599
			521002	ELECTRICITY	292,850	(25,669)	267,181
			521400	HEATING FUEL	27,375	0	27,375
			524000	EQUIPMENT & REPAIR	35,150	(17,256)	17,894
			524001	BUILDINGS & GROUNDS	20,225	(511)	19,714
			524005	STREET MAINT/REPAIR	80,200	(8,850)	71,350
			524008	HYDRANT EQUIP & REPAIR	37,075	(21)	37,054
			524010	MAINTENANCE OF WELLS	163,700	0	163,700
			524022	SPECIAL REPAIRS - RMV ASBESTOS	5,075	0	5,075
			530000	PROFESSIONAL & TECHNICAL	67,600	(2,000)	65,600
			530008	TRAINING & EDUCATION	9,090	(1,870)	7,220
			530021	BANKING SERVICE	1,523	0	1,523
			530022	ADVERTISING	5,613	0	5,613
			530031	BOND ISSUING COST	18,053	(9,048)	9,006
			530051	POLICE DETAIL EXPENSE	29,475	(1,175)	28,300
			534000	POSTAGE	6,000	0	6,000
			534002	TELEPHONE	11,563	(443)	11,120
			538056	UNIFORMS/ SUPPLIES	21,195	(1,469)	19,726
			542000	OFFICE SUPPLIES	5,075	(434)	4,641
			548002	GAS & OIL	22,200	0	22,200
			550000	MEDICAL EXAMS/SERVICES	0	(240)	(240)
			553011	LABORATORY FEES	54,520	(4,678)	49,842
			553012	CHEMICALS WTR	131,500	(6,379)	125,121
			570000	OTHER EXPENSES	508	0	508
			570010	IN-STATE TRAVEL	200	0	200
			571500	CONFERENCES/SEMINARS	508	0	508
			573000	DUES/MEMBERSHIPS/SUB	900	0	900
			574002	INS/ BLANKET	28,371	(29,139)	(768)
			578061	CONSUMER CONFIDENCE REPORT	17,120	0	17,120
			578062	WATER MONITORING	3,045	0	3,045
			578090	SWDA/DEP ASSESSMENT	15,600	0	15,600
			578096	MAINT/ REP VEHICLES	15,225	(250)	14,975
			584007	METERS & FITTINGS	42,450	(15,712)	26,738
			584009	WATER MAINS-REPLACE/EXT	50,075	(7)	50,068
			585013	LEASE/PURCHASE OF SOFTWARE	2,230	(72)	2,158
		Expenses Total			1,347,512	(135,850)	1,211,662
		Debt Service-Principal	591004	WTR RPL PCE-WPAT DW/S- 08-14	55,901	(55,901)	0
			591009	WTR 6/03&6/05-2006WTR 00001/02	175,000	0	175,000
			591090	WTR MAIN HAY/ WALL O-2018-028	55,000	0	55,000
			591091	WTR AMA METER PROJECT	300,000	0	300,000
			591096	WTR WTP PLANT SRF DWP-19-17	609,941	0	609,941
		Debt Service-Principal Total			1,195,842	(55,901)	1,139,941
		Debt Service-Interest	591504	WTR RPL PCE-WPAT DW/S- 08-14	8,931	(4,745)	4,186
			591509	WTR 6/03&6/05-2006WTR 00001/02	14,219	0	14,219
			591590	WTR MAIN HAY/ WALL O-2018-028	27,013	(13,506)	13,506
			591591	WTR AMA METER PROJECT	60,000	(30,000)	30,000
			591596	WTR WTP PLANT SRF DWP-19-17	173,833	(86,917)	86,917
		Debt Service-Interest Total			283,996	(135,168)	148,828
		Other Financing Uses	596000	EF TRANSFER TO GENERAL FUND	403,037	(403,037)	0
			596120	TRANSFER TO TRUST FUND	5,000	0	5,000
		Other Financing Uses Total			408,037	(403,037)	5,000
		Expenses/Other Financing Uses Total			5,249,928	(1,142,054)	4,107,874
		Surplus (Deficit)			0	(810,521)	(810,521)

Water Fund							
FY2025 Revenue & Expenditure by Period Budget to Actual: 07.01.24 - 07.31.24							
Seq.	Category	Result	Descriptive				
0	Revenue	136% of Budget has been collected.	Higher than Budgeted.				
1	Salaries / Wages / Benefits	96% of Budget by Period has been spent through July, 70% if adjusted for PCR and prepayment of August Health Insurance premium.	Better than Budgeted.				
2	Expenses	153% of Budget has been spent.	Higher than Budgeted.				
3	Capital	On Target.	On Target.				
4	Debt Service	On Target.	On Target.				
5	Transfers	On Target.	On Target.				
DPT #	Group Description	Sub-Group Description	Object	Account Description	FY2025 Budget 07.01.24- 07.31.24	FY2025 Actual 07.01.24- 07.31.24	Net Difference
450	Revenue/Other Funding Sources	Utility User Charges	417003	P&I ON UTLTY ADDED TO TAX-WTR	(1,107)	104	(1,003)
			417005	P & I UTILITY CHARGES-WATER	(678)	2,538	1,860
			421000	UTILITY USER CHARGES-WATER	(199,074)	300,429	101,355
			421500	USER CHARGES ADDED TO TAX-WTR	(9,790)	699	(9,091)
		Utility User Charges Total			(210,649)	303,770	93,121
		Other Utility Non-Usage Charges	422001	CONNECTION FEES WTR	(5,254)	0	(5,254)
			422005	SERVICES FEES - WATER	(20,713)	19,249	(1,464)
		Other Utility Non-Usage Charges Total			(25,967)	19,249	(6,717)
		Fees	432046	IMPACT REVIEW FEES-WATER	0	1,000	1,000
			432047	CONTRACTOR FEES-WATER	(114)	100	(14)
			437000	FEES-WATER	(414)	894	480
		Fees Total			(527)	1,994	1,466
		Other Financing Sources	499000	TRANSFER FROM RETAINED EARNINGS	(6,520)	6,520	0
		Other Financing Sources Total			(6,520)	6,520	0
	Revenue/Other Funding Sources Total				(243,663)	331,533	87,870

Water Fund							
FY2025 Revenue & Expenditure by Period Budget to Actual: 07.01.24 - 07.31.24							
Seq.	Category	Result	Descriptive				
0	Revenue	136% of Budget has been collected.	Higher than Budgeted.				
1	Salaries / Wages / Benefits	96% of Budget by Period has been spent through July, 70% if adjusted for PCR and prepayment of August Health Insurance premium.	Better than Budgeted.				
2	Expenses	153% of Budget has been spent.	Higher than Budgeted.				
3	Capital	On Target.	On Target.				
4	Debt Service	On Target.	On Target.				
5	Transfers	On Target.	On Target.				
DPT #	Group Description	Sub-Group Description	Object	Account Description	FY2025 Budget 07.01.24- 07.31.24	FY2025 Actual 07.01.24- 07.31.24	Net Difference
450	Expenses/Other Financing Uses	Salaries/Wages/Benefits	510000	FULL TIME WAGES	70,482	(80,105)	(9,623)
			512001	PART TIME WAGES	4,964	(4,755)	209
			513000	OVERTIME WAGES	6,215	(4,775)	1,440
			517002	HEALTH INS/GROUP MEDICAL	33,208	(26,589)	6,619
			517003	MEDICARE - TOWN SHARE	1,225	(1,300)	(75)
			517004	LIFE INSURANCE	90	(105)	(16)
			517006	WORKERS COMP	10,026	(14,059)	(4,034)
			517007	COUNTY RETIREMENT ASSESSMENT	280,409	(280,409)	0
			519007	LICENSES	23,300	0	23,300
		Salaries/Wages/Benefits Total			429,918	(412,097)	17,821
		Expenses	520000	PURCHASE OF SERVICES	8,697	(10,626)	(1,929)
			521002	ELECTRICITY	3,909	(25,669)	(21,761)
			521400	HEATING FUEL	783	0	783
			524000	EQUIPMENT & REPAIR	2,637	(17,256)	(14,618)
			524001	BUILDINGS & GROUNDS	436	(511)	(75)
			524005	STREET MAINT/REPAIR	1,139	(8,850)	(7,711)
			524008	HYDRANT EQUIP & REPAIR	49	(21)	28
			524010	MAINTENANCE OF WELLS	812	0	812
			530000	PROFESSIONAL & TECHNICAL	0	(2,000)	(2,000)
			530008	TRAINING & EDUCATION	599	(1,870)	(1,271)
			530021	BANKING SERVICE	1,523	0	1,523
			530022	ADVERTISING	5,613	0	5,613
			530031	BOND ISSUING COST	9,734	(9,048)	687
			530051	POLICE DETAIL EXPENSE	621	(1,175)	(554)
			534000	POSTAGE	564	0	564
			534002	TELEPHONE	378	(443)	(65)
			538056	UNIFORMS/ SUPPLIES	1,108	(1,469)	(361)
			542000	OFFICE SUPPLIES	0	(434)	(434)
			550000	MEDICAL EXAMS/SERVICES	0	(240)	(240)
			553011	LABORATORY FEES	7,030	(4,678)	2,352
			553012	CHEMICALS WTR	5,973	(6,379)	(407)
			570010	IN-STATE TRAVEL	200	0	200
			571500	CONFERENCES/SEMINARS	508	0	508
			574002	INS/ BLANKET	28,221	(29,139)	(917)
			578062	WATER MONITORING	3,045	0	3,045
			578096	MAINT/ REP VEHICLES	20	(250)	(230)
			584007	METERS & FITTINGS	796	(15,712)	(14,917)
			584009	WATER MAINS-REPLACE/EXT	4,059	(7)	4,052
			585013	LEASE/PURCHASE OF SOFTWARE	52	(72)	(21)
		Expenses Total			88,505	(135,850)	(47,345)
		Debt Service-Principal	591004	WTR RPL PCE-WPAT DW/S- 08-14	55,901	(55,901)	0
		Debt Service-Principal Total			55,901	(55,901)	0
		Debt Service-Interest	591504	WTR RPL PCE-WPAT DW/S- 08-14	4,745	(4,745)	0
			591590	WTR MAIN HAY/ WALL O-2018-028	13,506	(13,506)	0
			591591	WTR AMA METER PROJECT	30,000	(30,000)	0
			591596	WTR WTP PLANT SRF DWP-19-17	86,917	(86,917)	0
		Debt Service-Interest Total			135,168	(135,168)	0
		Other Financing Uses	596000	EF TRANSFER TO GENERAL FUND	403,037	(403,037)	0
		Other Financing Uses Total			403,037	(403,037)	0
		Expenses/Other Financing Uses Total			1,112,529	(1,142,054)	(29,525)
		Surplus (Deficit)			868,866	(810,521)	58,346

Transfer Station

FY2025 Revenue & Expenditure YTD Budget to Actual as of 07.31.24

DPT #	Group Description	Sub-Group Description	Object	ACCOUNT DESC	FY2025 Budget	FY2025 Actual	FY2025 Balance	
511	Revenue/Other Funding Sources	Fees	432052	TRANS STATION FEES & CHARGES	(224,500)	22,760	(201,740)	
			432053	STICKER FEES	(70,750)	4,390	(66,360)	
			437020	BOTTLE/CAN REDEMPTION	0	75	75	
			437021	METAL REDEMPTION	(12,600)	2,465	(10,135)	
			484000	HOUSEHOLD ITEM DSP FEE	(109,150)	15,075	(94,075)	
		Fees Total		(417,000)	44,765	(372,235)		
		Other Financing Sources	497000	TR FR GENERAL FUND	0	0	0	
			499000	TRANSFER FROM RETAINED EARNINGS	(16,600)	16,600	0	
		Other Financing Sources Total		(16,600)	16,600	0		
		Revenue/Other Funding Sources Total					(433,600)	61,365
	Expenses/Other Financing Uses	Salaries/Wages/Benefits	510000	FULL TIME WAGES	67,694	(4,622)	63,071	
			517002	HEALTH INS/ GROUP MEDICAL	12,556	(1,705)	10,851	
			517003	MEDICARE - TOWN SHARE	982	(67)	915	
			517004	LIFE INSURANCE	128	(9)	119	
			517006	WORKERS COMP	2,933	(2,030)	903	
			517007	COUNTY RETIREMENT ASSESSMENT	21,388	(21,387)	1	
			511002	PART TIME WAGES	3,000	0	3,000	
			Salaries/Wages/Benefits Total		108,681	(29,821)	78,860	
			Expenses	521002	ELECTRICITY	2,000	0	2,000
				524000	REPAIRS AND MAINTENANCE	15,500	0	15,500
		527000		RENTALS & PROPERTY SERVICES	2,500	(202)	2,298	
		529006		TRASH REMOVAL	166,195	(16,586)	149,609	
		529008		HAULING EXPENSE	92,500	0	92,500	
		542000		OFFICE SUPPLIES	4,000	(750)	3,250	
		574002		INSURANCE BLANKET LIABILITY	1,648	(1,874)	(226)	
		Expenses Total		284,343	(19,412)	264,931		
		Other Financing Uses		596000	EF TRANSFER TO GENERAL FUND	40,576	(40,576)	0
		Other Financing Uses Total		40,576	(40,576)	0		
		Expenses/Other Financing Uses Total					433,600	(89,809)
Surplus (Deficit)					0	(28,444)	(28,444)	

Transfer Station

FY2025 Revenue & Expenditure by Period Budget to Actual: 07.01.24 - 07.31.24

Seq.	Category	Result	Descriptive							
0	Revenue	119% of Budget has been collected.	Better than Budgeted.							
1	Salaries / Wages / Benefits	106% of Budget spent, 100% if adjusted for PCR & prepayment of August Health Insurance premium.	Better than Budgeted.							
2	Expenses	125% of Budget spent.	Higher than Budgeted.							
DPT #	Group Description	Sub-Group Description	Object	ACCOUNT DESC	FY2025 Budget 07.01.24- 07.31.24	FY2025 Actual 07.01.24- 07.31.24	Net Difference			
511	Revenue/Other Funding Sources	Fees	432052	TRANS STATION FEES & CHARGES	(18,342)	22,760	4,418			
			432053	STICKER FEES	(7,061)	4,390	(2,671)			
			437020	BOTTLE/CAN REDEMPTION	0	75	75			
			437021	METAL REDEMPTION	(1,235)	2,465	1,230			
			484000	HOUSEHOLD ITEM DSP FEE	(8,284)	15,075	6,791			
			Fees Total			(34,922)	44,765	9,843		
		Other Financing Sources	497000	TR FR GENERAL FUND	0	0	0			
			499000	TRANSFER FROM RETAINED EARNINGS	(16,600)	16,600	0			
			Other Financing Sources Total			(16,600)	16,600	0		
		Revenue/Other Funding Sources Total				(51,522)	61,365	9,843		
		Expenses/Other Financing Uses	Salaries/Wages/Benefits	510000	FULL TIME WAGES	4,686	(4,622)	64		
				517002	HEALTH INS/ GROUP MEDICAL	1,732	(1,705)	26		
				517003	MEDICARE - TOWN SHARE	68	(67)	1		
				517004	LIFE INSURANCE	11	(9)	1		
				517006	WORKERS COMP	0	(2,030)	(2,030)		
				517007	COUNTY RETIREMENT ASSESSMENT	21,388	(21,387)	1		
				511002	PART TIME WAGES	250	0	250		
					Salaries/Wages/Benefits Total			28,135	(29,821)	(1,686)
				Expenses	521002	ELECTRICITY	7	0	7	
					524000	REPAIRS AND MAINTENANCE	3,346	0	3,346	
					527000	RENTALS & PROPERTY SERVICES	192	(202)	(9)	
					529006	TRASH REMOVAL	11,990	(16,586)	(4,597)	
					542000	OFFICE SUPPLIES	0	(750)	(750)	
	574002			INSURANCE BLANKET LIABILITY	0	(1,874)	(1,874)			
	Expenses Total			15,535	(19,412)	(3,878)				
Other Financing Uses	596000			EF TRANSFER TO GENERAL FUND	40,576	(40,576)	0			
	Other Financing Uses Total			40,576	(40,576)	0				
Expenses/Other Financing Uses Total				84,246	(89,809)	(5,563)				
Surplus (Deficit)				32,724	(28,444)	4,280				