

# Financial Dashboards

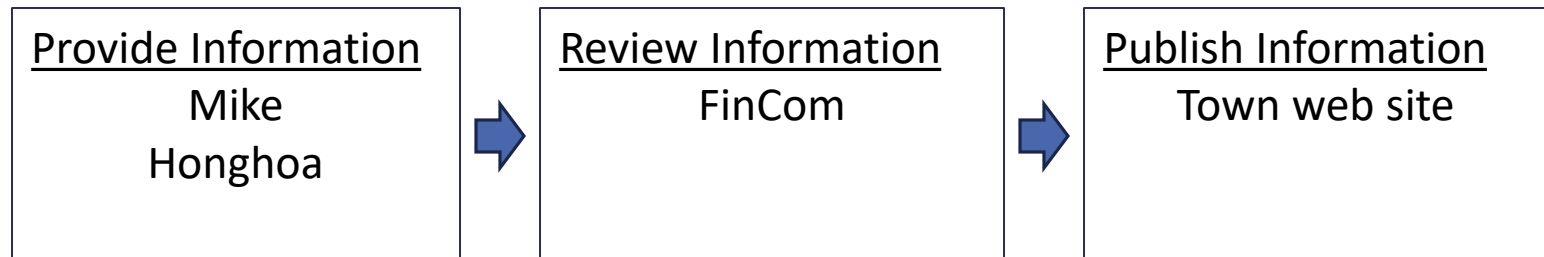
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OCTOBER 2025

# Objectives

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- Quarterly financial information updates
  - Timely (within 15 days of close of quarter)
  - Accurate (consistent with ATM Budgets and State reporting)
  - Accessible (excel vs .pdf)
- Allow FinCom discussion of changes and issues
- Provide data to inform budget process
- Share via Town web site (transparency)



# Financial Dashboards - Overview

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Dashboard 1 – Spending

Dashboard 2 - Income

Dashboard 3 - Reserves

Dashboard 4 – Debts

Dashboard 5 – Staffing

Dashboard 6 - Outstanding tax

# Financial Dashboard 1 – Spending FY25

Operating Budget	FY25 Budget	Q1 Actual Expenses	Q2 Actual Expenses	Q3 Actual Expenses	Q4 Actual Expenses	YTD Total Expenses	%	Remaining Budget
Town Government	\$ 2,251,907	\$450,117	\$476,086	\$500,419	\$616,409	\$2,043,031	91%	\$208,876
Protection	\$ 3,317,023	\$629,303	\$845,276	\$670,012	\$968,848	\$3,113,439	94%	\$203,584
Public Works	\$ 1,430,026	\$222,966	\$282,940	\$383,043	\$353,566	\$1,242,515	87%	\$187,511
Health Services	\$ 284,052	\$54,281	\$49,353	\$50,959	\$73,606	\$228,199	80%	\$55,853
Culture & Recreation	\$ 498,887	\$146,425	\$109,585	\$101,123	\$126,815	\$483,948	97%	\$14,939
Subtotal - Town Government School Committee	\$7,781,895	\$1,503,092	\$1,763,240	\$1,705,557	\$2,139,244	\$7,111,133	91%	\$670,762
A/B Regional School	\$ 15,960,274	\$3,990,067	\$3,990,069	\$3,990,069	\$3,990,069	\$15,960,274	100%	\$-
Vocational/Technical Schools	\$ 171,669	\$3,901	\$49,815	\$75,644	\$25,579	\$154,939	90%	\$16,730
Subtotal - Education	\$16,131,943	\$3,993,968	\$4,039,884	\$4,065,713	\$4,015,648	\$16,115,213	100%	\$16,730
Debt Service	\$ 1,028,492	\$208,659	\$235,904	\$118,259	\$465,669	\$1,028,491	100%	\$1
Admin (Retirement, Emp. Benefits, Insurance)	\$ 3,004,686	\$1,931,216	\$114,035	\$393,452	\$267,040	\$2,705,743	90%	\$298,943
Reserve Fund	\$ 51,647	\$0	\$0	\$0		\$0	0%	\$51,647
Subtotal - Other	\$ 4,084,825	\$2,139,875	\$349,939	\$511,711	\$732,709	\$3,734,234	91%	\$350,591
Total Operating Budget (R&A)*	\$ 27,998,663	\$7,636,935	\$6,153,063	\$6,282,981	\$6,887,601	\$26,960,579	96%	\$1,038,084
Other Warrant Articles R&A 635500	\$ 2,148,745	\$121,533	\$241,716	\$498,460	\$274,506	\$1,136,215	53%	\$1,012,530
Total R&A (Operating Budget)	\$30,147,408	\$7,758,468	\$6,394,779	\$6,781,440	\$7,162,107	\$28,096,794	93%	\$2,050,614

# Financial Dashboard 2 – Income FY25

Revenues	Budget FY25	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	YTD	
State Aid	\$352,014	\$101,791	\$96,928	\$110,965	\$108,077	\$417,761	119%
Local Receipts	\$1,355,800	\$317,509	\$252,014	\$752,189	\$857,970	\$2,179,682	161%
Total Receipts	\$1,707,814	\$419,300	\$348,942	\$863,154	\$966,047	\$2,597,443	152%
Property & Real Estate Tax	\$25,536,008	\$6,529,469	\$5,842,503	\$7,425,340	\$6,555,379	\$26,352,691	103%
Total	\$27,243,822	\$6,948,769	\$6,191,445	\$8,288,494	\$7,521,426	\$28,950,134	106%

# Financial Dashboard 3 – Reserves FY25

Reserves	Q1 Actual (09/30/2024)	Q2 Actual (12/31/2024)	Q3 Actual (03/31/2025)	Q4 Actual (6/30/2025)
Reserve Fund	\$168,000	\$147,467	\$147,467	\$51,647
Stabilization Fund	\$1,510,781	\$1,503,400	\$1,528,257	\$1,543,851
Free Cash	\$3,218,230	\$3,218,230	\$3,218,230	\$2,396,865
Overlay Reserve Fund	\$1,442,314	\$1,723,435	\$1,516,654	\$1,317,375
OPEB Fund	\$1,851,992	\$1,840,779	\$1,826,119	\$2,252,789

Policy		
		Target (if applicable)
Reserve Fund	0.6% x Operating Budget (reducing during year)	
Stabilization Fund	>5% x Operating Budget	\$ 1,399,933
Free Cash	>5% x Operating Budget	\$ 1,399,933
Overlay Reserve Fund	Determined by Town Assessor	
OPEB Fund	Add \$300,000 per year	
OPEB Liability	At 6/30/2024 : \$4,317,749	

# Financial Dashboard 4 – Debts FY25

Debt Outstanding	Balance 6/30/2024	Q1 Actual (9/30/2024)	Q2 Actual (12/31/2024)	Q3 Actual (3/31/2025)	Q4 Actual (6/30/2025)
Outstanding Principal	\$ 5,020,000	\$ 4,880,000	\$ 4,695,000	\$ 4,580,000	\$ 4,210,000
Outstanding Interest	\$ 929,238	\$ 860,578	\$ 824,035	\$ 820,775	\$ 725,106
Total Outstanding Long-Term Debt Service	\$ 5,949,238	\$ 5,740,578	\$ 5,519,035	\$ 5,400,775	\$ 4,935,106
Debt Payments		Q1 (09/30/2024)	Q2 (12/31/2024)	Q3 (03/31/2025)	Q4 (06/30/2025)
Principal		\$ 140,000	\$ 185,000	\$ 115,000	\$ 370,000
Interest		\$ 68,659	\$ 36,544	\$ 3,259	\$ 95,669
Total Long-Term Debt Service Payments		\$ 208,659	\$ 221,544	\$ 118,259	\$ 465,669
Short Term Borrowing		Q1 (09/30/2024)	Q2 (12/31/2024)	Q3 (03/31/2025)	Q4 (06/30/2025)
Principal	\$ 300,000	\$ 300,000.00	\$ 300,000.00	\$ 1,132,000.00	\$ 1,132,000.00
Interest			\$ 14,360.00		
Total	\$ 300,000	\$ 300,000.00	\$ 314,360.00	\$ 1,132,000.00	\$ 1,132,000.00

# Financial Dashboard – Future Bonding

		Authorized	New BAN 11/24
Department of Public Works (DPW): Road Maintenance ATM 2024	DPW	\$300,000	\$300,000
Department of Public Works (DPW): Culvert ATM 2024	DPW	\$124,000	
Fire - Ambulance (\$326K in Ambulance Revolving) ATM 2024	Protection	\$133,000	
DPW - Hager Well chlorine system ATM 2024	DPW	\$72,000	
Fire Tender ATM 2024		\$532,000	\$532,000
Department of Public Works (DPW): Road Maintenance ATM 2023	DPW	\$300,000	\$300,000
DPW Road Maintenance ATM 2025	DPW	\$300,000	
DPW - 6-Wheel Dump Truck 2009 Repair ATM 2025	DPW	\$160,000	
Fire Engine Replacement - Engine 63 2009 Pierce ATM 2025	Protection	\$1,200,000	
Total Authorized		<b>\$3,121,000</b>	<b>\$1,132,000</b>
Outstanding Authorized		<b>\$1,989,000</b>	



# Financial Dashboard 5 – Staffing FY25

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Q4FY25 Staffing	Plan #	Actual #	Plan FTE	Actual FTE
at 6/30/25				
Town Government	21		15.7	
Protection	28		26.8	
Public Works	10		9.5	
Culture (Library)	9		4.1	
Total	68		56.1	

# Financial Dashboard 6 – Outstanding Tax

		2024	2023	2022	2021	2020	2015-2019	Total
	FY25							
Real Estate	\$26,313,091	\$299,618	\$5,989	\$6,069	\$5,706	\$3,075	\$6,345	
Personal Property	\$705,219	\$17,892	\$7,699	\$930	\$78	\$1,172	\$908	
Total	\$27,018,310	\$317,509	\$13,688	\$6,998	\$5,784	\$4,246	\$7,253	
Receipts								
Q1 Real Estate	\$6,261,470	\$112,541	\$7,174	\$5,677	\$52	\$56	\$59	
Q2 Real Estate	\$5,615,463	\$31,334	\$12,123					
Q3 Real Estate	\$7,397,167	\$43,081	\$5,032			\$1		
Q4 Real Estate	\$6,461,232	\$17,139.51	\$2651.34		\$2,818			
Real Estate Total	\$25,735,332	\$204,096	\$26,980	\$5,677	\$2,870	\$57	\$59	
Q1 Personal Property	\$173,169							
Q2 Personal Property	\$176,020							
Q3 Personal Property	\$0							
Q4 Personal Property	\$85,252							
Personal Property Total	\$434,441	\$0	\$0	\$0	\$0	\$0	\$0	
Real Estate uncollected	\$577,759	\$95,522	(\$20,991)	\$392	\$2,836	\$3,018	\$6,286	\$664,822
Personal Property uncollected	\$270,778	\$17,892	\$7,699	\$930	\$78	\$1,172	\$908	\$299,457