

# Financial Dashboards

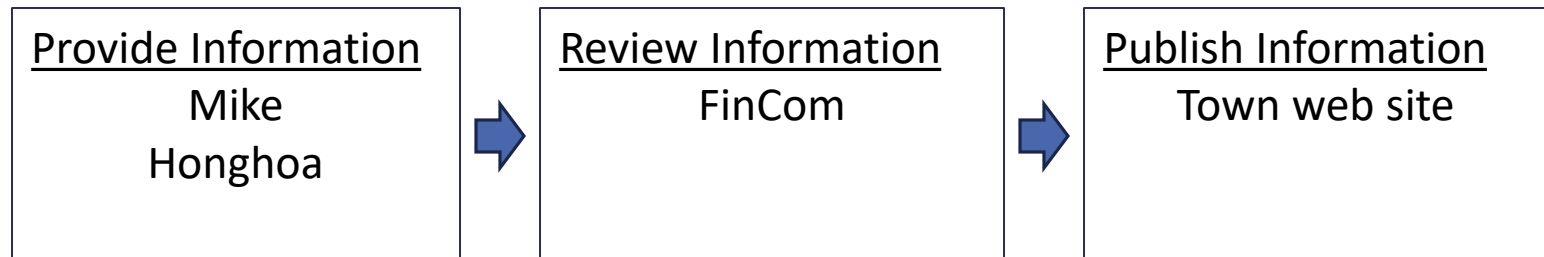
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OCTOBER 2025

# 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 FY26

Operating Budget	FY26 Budget	Q1 Actual Expenses	Q2 Actual Expenses	Q3 Actual Expenses	Q4 Actual Expenses	YTD Total Expenses	%	Remaining Budget
Town Government	\$2,224,817.00	\$428,729.00				\$428,729.00	19%	\$1,796,088.00
Protection	\$3,504,393.00	\$645,416.00				\$645,416.00	18%	\$2,858,977.00
Public Works	\$1,493,025.00	\$238,815.00				\$238,815.00	16%	\$1,254,210.00
Health Services	\$256,228.00	\$35,185.00				\$35,185.00	14%	\$221,043.00
Culture & Recreation	\$526,427.00	\$152,095.00				\$152,095.00	29%	\$374,332.00
Subtotal - Town Government	\$8,004,890.00	\$1,500,240.00	\$0.00	\$0.00	\$0.00	\$1,500,240.00	19%	\$6,504,650.00
School Committee								
A/B Regional School	\$16,824,370.00	\$4,199,550.00				\$4,199,550.00	25%	\$12,624,820.00
Vocational/Technical Schools	\$213,577.00	\$0.00				\$0.00	0%	\$213,577.00
Subtotal - Education	\$17,037,947.00	\$4,199,550.00	\$0.00	\$0.00	\$0.00	\$4,199,550.00	25%	\$12,838,397.00
Debt Service	\$905,685.00	\$1,534.00				\$1,534.00	0.2%	\$904,151.00
Admin (Retirement, Emp. Benefits, Insurance)	\$3,399,449.00	\$1,846,353.00				\$1,846,353.00	54%	\$1,553,096.00
Reserve Fund	\$175,000.00					\$0.00	0%	\$175,000.00
Subtotal - Other	\$4,480,134.00	\$1,847,887.00	\$0.00	\$0.00	\$0.00	\$1,847,887.00	41%	\$2,632,247.00
Total Operating Budget (R&A)*	\$29,522,971.00	\$7,547,677.00	\$0.00	\$0.00	\$0.00	\$7,547,677.00	26%	\$21,975,294.00
Other Warrant Articles R&A 635500	\$1,563,557.00	\$204,258.00				\$204,258.00	13%	\$1,359,299.00
Total R&A (Operating Budget)	\$31,086,528.00	\$7,751,935.00	\$0.00	\$0.00	\$0.00	\$7,751,935.00	25%	\$23,334,593.00

# Financial Dashboard 2 – Income FY26

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Revenues	Budget FY26	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	YTD	
State Aid	\$364,600	\$99,925				\$99,925	27%
Local Receipts	\$1,453,060	\$454,243				\$454,243	31%
Total Receipts	\$1,817,660	\$554,168	\$0	\$0	\$0	\$554,168	30%
Property & Real Estate Tax	\$27,746,771	\$7,037,042				\$7,037,042	25%
Total	\$29,564,431	\$7,591,210	\$0	\$0	\$0	\$7,591,210	26%

# Financial Dashboard 3 – Reserves FY26

Reserves	Q1 Actual (09/30/2025)	Q2 Actual (12/31/2025)	Q3 Actual (03/31/2026)	Q4 Actual (6/30/2026)
Reserve Fund	\$163,462			
Stabilization Fund	\$1,564,803			
Free Cash	\$4,283,183			
Overlay Reserve Fund	\$1,317,375			
OPEB Fund	\$2,347,987			

Policy		
		Target (if applicable)
Reserve Fund	0.6% x Operating Budget (reducing during year)	
Stabilization Fund	>5% x Operating Budget	\$ 1,476,149
Free Cash	>5% x Operating Budget	\$ 1,476,149
Overlay Reserve Fund	Determined by Town Assessor	
OPEB Fund	Add \$300,000 per year	
OPEB Liability	At 6/30/2025 : \$4,388,938 (53%)	

# Financial Dashboard 4 – Debts FY26

	Balance 6/30/2025	Q1 Actual (9/30/2025)	Q2 Actual (12/31/2025)	Q3 Actual (3/31/2026)	Q4 Actual (6/30/2026)
Debt Outstanding					
Outstanding Principal	\$4,210,000	\$4,210,000			
Outstanding Interest	\$725,106	\$723,572			
Total Outstanding Long-Term Debt Service	\$4,935,106	\$4,933,572			
Debt Payments		Q1 (09/30/2025)	Q2 (12/31/2025)	Q3 (03/31/2026)	Q4 (06/30/2026)
Principal					
Interest		\$1,534			
Total Long-Term Debt Service Payments		\$1,534			
Short Term Borrowing (BAN)		Q1 (09/30/2025)	Q2 (12/31/2025)	Q3 (03/31/2026)	Q4 (06/30/2026)
Outstanding Principal	\$1,132,000	\$1,132,000			
Interest paid					

# Financial Dashboard – Future Bonding

		Authorized	New BAN 11/2024
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 FY26

Q1 FY26 Staffing	Plan #	Plan FTE	Actual #	Actual FTE
Town Government	21	15.7	20	14.7
Protection	28	28	26	26
Public Works	11	9.9	11	9.9
Culture (Library)	9	4.1	9	4.1
Total	69	57.7	66	55
Increase from Q4 FY25	1	1.6		
Openings				
2 FF/EMT				
1 Assessor				

# Financial Dashboard 6 – Outstanding Tax

	FY26	FY25	FY24	FY23	FY22	FY21	FY20	FY15-19
Real Estate (est.)	\$27,330,464	\$577,759	\$299,618	\$5,989	\$6,069	\$5,706	\$3,075	\$6,345
Personal Property (est.)	\$738,168	\$270,778	\$17,892	\$7,699	\$930	\$78	\$1,172	\$908
Total (est.)	\$28,068,632	\$848,536	\$317,509	\$13,688	\$6,998	\$5,784	\$4,246	\$7,253
Receipts								
Q1 Real Estate	\$6,641,189	\$176,144	\$24,497	\$11,327	\$9,860	\$202	\$3,075	\$6,345
Q2 Real Estate								
Q3 Real Estate								
Q4 Real Estate								
Real Estate Total	\$6,641,189	\$176,144	\$24,497	\$11,327	\$9,860	\$202	\$3,075	\$6,345
Q1 Personal Property	\$155,600	\$33,372	\$419	\$92	\$107	\$0	\$0	\$0
Q2 Personal Property								
Q3 Personal Property								
Q4 Personal Property								
Personal Property Total	\$155,600	\$33,372	\$419	\$92	\$107	\$0	\$0	\$0
Real Estate uncollected	\$20,689,275	\$401,615	\$275,121	(\$5,338)	(\$3,791)	\$5,504	\$0	\$0
Personal Property uncollected	\$582,568	\$237,406	\$17,473	\$7,607	\$823	\$78	\$1,172	\$908