

TOWN ADMINISTRATOR REPORT



Ryan M. McLane

May 07, 2024

Town Events and Town Hall News

Town Hall improvements continue as we move towards creating functional employee workspaces and a welcoming and professional environment for volunteers and visitors. Here are news and events from Town Hall:

- **Land Use Cubicle Project**

Phase 2 of the second floor cubicle project is scheduled for May 22. This will extend new employee space and furniture from the Planning Department to the Health Department. While we will still need to address records post project to fully open the space for employees and residents, the changes will improve flow and productivity. The land-use offices on the second floor will be closed to the public from 21-23 May. Those departments will work remotely and respond to resident requests when possible.

- **Records Management**

We contracted with Morgan records to continue digitizing records. We sent more than 70 boxes of records from the executive office and the historical commission for scanning. They are also removing duplicates and extraneous materials. We are also working with the BOH to digitize five boxes of their records. This will make documents more searchable and reduce space in the Town Hall. Lastly, our office is assisting the Conservation Commission with moving and boxing records to accommodate the cubicle project.

Human Resources Update (From the ATA)

We are excited to present to you Gregory Jaynes as our next DPW Heavy Equipment Operator! Greg comes to us from the Massachusetts Water Resource Authority as an OMC Laborer/Valve Technician. He also has previous experience as a heavy equipment operator. We're glad to have him join us!

We continue to collect resumes for the DPW Driver/Laborer position and are scheduling interviews for the Conservation and Land Use Municipal Assistant position.

Town Meeting Update

The full communications plan for sharing Town Meeting information is now in place. In addition to printed warrants, posters, and the mailed post card, we are building a robust Town Meeting website complete with presentations and supplementary information.

Visit the Annual Town Meeting website here:

<https://carlislema.gov/259/Upcoming-Town-Meeting>

Aubrey finalized a collaboration MMN to bring Annual Town Meeting information to residents in video form. This video will be available next week and includes many special guests!

Q3 Financial Report

Attached to this report is the FY24 Q3 budget analysis. The Town is in great financial shape, exceeding revenue projections and demonstrating excellent spending control. Our analysis indicates the Town should see more than \$1 million for its FY25 Free Cash certification if Q3 numbers hold through the end of the year. This will provide officials with resources to continue planning for long-term capital needs and potential building projects. The analysis includes ongoing project updates and reviews of the Town's financial monitoring and controls. Attached transparency documents include the full Town budget versus actual through March 31.

Commonwealth Budget Advocacy

As I alluded to in previous budget discussions, the House version of the Commonwealth's Budget includes a significant increase in Chapters 70 and 71 aid. The most impactful changes come from the recommended increase in minimum school aid from \$30 a student to \$104 a student. While this will not solve all of Carlisle's budget concerns, it does increase our local aid figure enough to change the estimated average tax bill increase in FY25 to under 3%. The Senate will take up this issue next and I encourage our Town officials and residents to reach out to our State Senator Mike Barrett to advocate for supporting this minimum aid increase.

[Contact Information](#)

EV Charger Price Change

As of May 1, 2024, I have approved a change in cost at the EV chargers behind the Carlisle Public School. The cost is now reduced from \$0.65/kWh to \$0.30/kWh. This is for a limited trial period until June 30th. My working group will observe what changes, if any, occur with usage trends now that the price is competitive with regional prices and the electricity market. At the end of

this test period, we may try another test or be ready to present a permanent price change policy to the Select Board.

Natural Gas Contract

Our current agreement for Town natural gas expired last month. We are now at a variable rate, which is acceptable this time of year since we do not use gas in the summer months. It would be preferable to secure a fixed contract before the winter months. We are working with the schools to combine gas accounts for a more favorable procurement position. The schools have a much larger usage, so combining should lower the rate for both parties. We have also involved Sarah in this process. Sarah's research identified green companies to target with our procurement, making our usage more sustainable. We expect to have a recommendation for the Board and School Committee by August.

Pride Event Approval

The Carlisle Council on Aging and Human Services in conjunction with the Carlisle Public Schools and the Gleason Public Library, organized a Pride event in town on May 31, 2024, at 3pm. The event will consist of a Pride Parade, ice cream, and music. I have approved putting small Pride flags around the center rotary and a banner over School Street for 7-10 days prior to the event.

Procurement and Project Updates

Dog Park – The project rebid resulted in higher than expected costs for the second time. The Recreation Commission is currently investigating private funding to close the gap and will decide the fate of the park within 60 days.

Corey Auditorium Lighting – We finalized our contract with Barbizon and reconnected with GGD to start designing the electrical construction portion of this project. We expect to put the EC work out to bid this summer in time for a fall installation.

Greenough Barn – We continue to answer questions about this project and expect another robust bid submission for the opening on May 9th.

Upcoming Discussion Points

This section of my report will outline items likely to come before the Board in future meetings. The intent of this is not just to inform the Board, but to solicit guidance on what information you will need to make decisions.

- *Reorganization.* Just a reminder that the Board must consider the organization of your leadership for the coming year (post Town election). This will be the first item of business at your meeting on May 28th.

- *Online Donations.* Our Finance Team has a pending request for accepting online donations using Town accounts. While we agree, in spirit, to this request, it does have staff ramifications and expansion concerns. We would like to present this option to the Board for their approval or disapproval.
- *Friends of Center Park Agreement.* Your five-year agreement with the Friends of Center Park expires this September. We have tentatively scheduled a discussion about this agreement for one of your meetings in May.
- *Hanscom AFB Private Jet Expansion Discussion.* Per your request, I reached out to Massport to see if they wanted to send someone to your meeting about this topic to answer questions. They do not provide in-person representation, but did direct the Board and interested parties to their website: <https://www.northairfieldbedford.com/>
- *Financial Policies.* Your next couple of meetings will see an influx of financial policies for comment and approval. The staff and the Finance Committee have heavily vetted these policies. While the formal review topic will be published in future agendas, I will be including drafts in this report for your review.

Staff Recognition

This week I would like to recognize the following town employees:

Our Police Department last week honored Sergeant Ian Taylor of the Billerica Police Department who tragically gave his life in service to his community. Our officers assisted Billerica with shift coverage and attended several support events to demonstrate Carlisle's commitment to area policing. On behalf of the entire staff, I offer our sincerest condolences to the family of Sergeant Taylor, the Billerica Police Department, and to the region. All will grieve this unfathomable loss.

Karen Tyler, our dedicated Veteran Director, became an accredited Veteran Services Officer for the National Association of County Veteran Service Officers. This accreditation is recognized by the Department of Veteran Affairs and requires an in-depth knowledge of the federal veteran benefits process. Karen is already a state accredited VSO. We all congratulate Karen on her continued professional development!



I would like to commend the Carlisle DPW for their quick work assisting with a fallen tree on West Street, the result of damaging winds on April 4th. A resident sought assistance removing the remaining tree parts after the tree fell in a recent storm. Our crew quickly responded and received many thanks from the neighborhood for their professionalism.



Upcoming Select Board Dates of Interest

May 13, 2024: Select Board Meeting Prior to Town Meeting

May 13, 2024: Annual Town Meeting (with 30 minute SB meeting if needed)

May 21, 2024: Annual Town Election

May 28, 2024: Select Board Meeting

May 29-31, 2014: TA Professional Development (Cape Cod)

June 8-22, 2024: TA Military Leave (El Paso, TX)

June 11, 2024: Select Board Meeting

June 25, 2024: Select Board Meeting

Draft Agenda Review (attached)



Quarterly Financial Report

FY2024 Q3

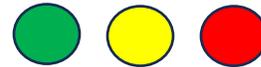
*Submitted to the Select Board and Finance Committee
By the Carlisle Financial Management Team*

Introduction



This report summarizes the town's quarterly budget performance. The report's goals are financial transparency and sharing data with Town officials for decision/policy making. The report contains four key areas:

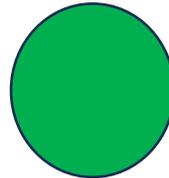
- Operating expenses
- Revenue performance
- Capital/Services updates
- Financial monitoring



While the narratives below provide details, a line-by-line review of all Town finances is also available and attached. The attachment include a high level summary of both expenses and revenue in addition the full budget versus actual as of 31 March 2024 sent to Town departments by the Town Accountant. The green-highlighted items indicate financial areas with little to no concern. The yellow-highlighted items indicate budget lines the Financial Management Team is monitoring. The red-highlighted items indicate issues that require action.



Operating Budget Expenses



The operating budget is performing better than expected. Town departments expended 71.61% of appropriated funds through March 31, 2024. This is less than the expected 75%. There are budget lines that will require an end-of-year transfer (\$80k); however, the budget's current performance should return between \$400k to \$750k in Free Cash.

Concerning line items



Police Overtime and Special Officers

The need to cover police shifts due to officer vacancies and injuries required additional overtime and special officers in the first half of FY24. This expense should slow as FY24 progresses. Savings in other police lines will cover this deficit and the department is projecting a turnback as of this report, but we are monitoring these trends and applying lessons learned to the FY25 budget structure.

Group Health Insurance (Health)

Increases in employee participation (8+ employee additions) and rising health insurance costs continue to stress this budget line. Unless costs or applications stabilize, this line will exceed

appropriation by \$20-\$40k. We adjusted the FY25 budget to account for this change. It is important to note we built resilience into this line, but new applications exceeded expectations.

Liability Insurance

Although we increased this line item in FY24, it did not match actual costs. We expect this line to be in deficit by \$5-15k by year end. We researched this expense and worked with MIAA to secure a zero percent increase in the FY25 costs. We adjusted the FY25 budget request based on this unanticipated overage and will see additional savings in FY26.

Vocational Schools

A Minuteman student moved into Carlisle in the late summer months, requiring additional mandatory tuition payments not accounted for in the FY24 budget. Original appropriations accounted for the one current student. This line item will exceed appropriation by \$30k. Assuming there are no additional students added to this line item, Town Officials can expect this line to drop off the budget by FY28.

Monitored Budget Lines 

Town Hall Maintenance

This line is currently exceeding expectations, but only due to software contracts and deferred Town Hall maintenance. There are no long term concerns for this budget item as additional costs are earmarked for MFC general maintenance, and the overall Town Hall budget is performing. Still, something to monitor and we will continue to adjust as we build out the town-wide maintenance department.

Police Department Maintenance and Professional Development

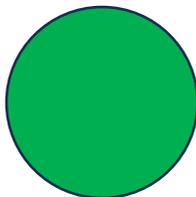
The new Chief and Deputy Chief are focusing on professional development and minor building repairs. These expenses are stressing the administrative lines in the Police budget. Overall, the Police budget is performing as expected so these costs are not concerning at this time and will be covered by department-level transfers.

Unemployment Insurance

Regulation and state guidance requires that we pay UE claims even when they are likely fraudulent. Our finance team monitors these closely and the state returns funding when claims prove fraudulent. There are no long term concerns for this budget item.



Revenue



Q3 revenues increased sharply from the Q2 report. The increase comes mostly from the initial collection of excise taxes, continued high interest from Town investments, and the receipt of larger-than-expected building permits. The current annual revenue performance exceeds budgeted totals by 1.62%. If Q4 continues to see revenue meeting expectations, the resulting Free Cash generation would be more than \$500k.

Concerning Line Items 

None

Monitored Budget Items 

All Yellow Highlights

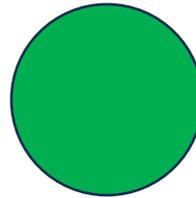
None of the items identified in yellow present any concerns or deviation from past expectations. Future improved reports will further define how carefully these line items need to be monitored, but for now, they are watched, but not concerning.

All Red Highlights

These lines are either in need of further investigation or are simply underperforming historical trends; however, none of them concern the overall performance of revenue.



Capital and Professional Services



While there are no financial monitoring concerns with the town's capital and professional services line items, the Finance Team is committed in FY2024 to improve project monitoring to ensure timely completion, staff assistance, and adherence to the town's financial policies to include Free Cash generation.

Professional Fees (Various) 

Will provide funding for Chart of Account and GIS projects in FY2024. Further refinement of the plan for these funds will be necessary.

Munis Cash Module – ATM 4/25/22 

The Financial Management Team decided this module is no longer needed. We have stopped the implementation process and the money appropriated for this item will be returned to the General Fund.

Tax Title & Foreclosures 

This is an Annual appropriation (Town Meeting) to assist the Treasurer Collector with tax-title management. This is properly monitored and maintained annually.

Master Plan

The Town Planner continues to use these funds for sharing information about the Master Plan and implementing the plan's findings. These funds will need to be rolled into FY25 to accommodate another year of implementation.

Municipal Facilities Warrant Articles

This is a combination of several Town Meeting Warrant articles appropriating funds for MFC use. There are no financial concerns with these line items. All unexpended MFC funds will be returned to Free Cash after June 30, 2024. The Finance Management Team expects to see a return of more than \$100k of these funds.

Town Hall IT Equipment ATM 5/8/23

Replacing employee and Town Hall technology systems is underway with an anticipated close out date of June 30, 2025.

Greenough Barn ATM 5/8/23

The RFP for this project is in the field with an expected close date of May 9, 2024. The first procurement attempt resulted in two vendors bidding less than the \$200k project total; however, contractor bid errors resulted in a rebid. The project management team expects this deconstruction to come in under budget.

Internal Security Cameras ATM 5/8/23

Project complete

Corey Auditorium Lighting - ATM 5/8/23

The project management team completed significant work on this project in Q3. The Town contracted with Barbizon for the project equipment. The Town also engaged with GGD, a house doctor firm, to design the electrical needs for this project and limit the additional costs by clearly defining the scope of work. The project management team does expect this procurement to require additional funding, as much as \$50k.

Police Cruiser - ATM 5/8/23

Project complete. Excess funds will be returned to the general fund (Free Cash).

AFIS Machine - ATM 4/25/22

Procurement complete (state contract), but not still not delivered. The department completed the wiring necessary to install the new system. Expected delivery date now pushed to late spring 2024 with an anticipated funds close out date of June 30, 2024.

Firearms - ATM 4/25/22

Procurement complete (state contract). Delivered in October 2023 with an anticipated funds close out date of June 30, 2024.

Fire UTV Trailer - ATM 4/25/22 

Project complete. Excess funds will be returned to the General Fund.

Fire Hose - ATM 5/8/23 

This project is procured, but there are lead times extending beyond a year for securing this equipment. The Fire Department will need to continue the use of these funds into FY25 to account for the delivery delays.

DPW Dump Truck - ATM 5/8/23 

After the last contract fell through, the DPW ordered a new truck from Peterbilt that matches the specifications needed. The vendor stated that the truck will be available in late summer, ideally in time for the winter. These funds will need to be rolled into FY25 to accommodate this issue.

BOH Water Resource Protection - ATM 5/2017 

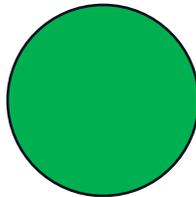
This account carries over annually to assist the Board of Health with town water quality monitoring and management. It is reconciled annually and monitored by the department and the Financial Management Team.

Encumbrances (FY23 FUNDS) 

The Town Accountant authorizes and monitors encumbrances requested by departments. These funds exist to support pre-approved FY23 projects in the new fiscal year. These funds close to the general fund in June 2024.



Financial Monitoring



Town Officials and the Financial Management Team are committed to providing transparent budget reporting and adherence to the town's published financial policies.

Town Reserves 

Town policy requires reserving 12% percent of the annual operating budget. As of March 31, 2024, the Town has \$5,906,469 in reserve or 17.32%,

FY24 Operating Budget	\$34,104,340
Stabilization as of 3/31/24	\$1,308,043
Certified Free Cash as of 3/31/24	\$4,598,426

Cash Reconciliation



Town policy requires reconciliation of cash receipts between the Treasurer and Accountant within 30 days of the end of a month. Cash is reconciled as of 3/31/24.

Internal Audit



Town policy requires quarterly internal auditing of cash receipts by the Financial Management Team. This is a new policy that the Financial Management Team is looking to establish by the end of the fiscal year.

This deficiency was also identified in the FY23 financial audit. The Financial Management Team and Town Officials are working on a policy to guide this procedure; however, the Financial Management Team will complete an internal audit by the end of the fiscal year.

Department Reconciliation



The Town Accountant reconciles expenditures and revolving funds with departments monthly. Not every department responds to this request. The Financial Management Team recommends reinforcement of this monitoring procedure from the Finance Committee and Select Board. Last budget versus actual was sent to departments for March 2024. The FY23 financial audit indicated that revenues should also be reconciled monthly, which the Financial Management Team will begin reporting on in Q3 & Q4.

External Audit



The town procured a new auditing firm for FY23. Marcum initiated their FY23 engagement in August and performed field work in early November and mid-December. Final financial statements and management letter reports were issued on February 7, 2024. Marcum presented their findings at the March 12, 2024, Select Board meeting.

TOWN OF CARLISLE
 FISCAL YEAR 2024
 QUARTER ENDING MARCH 31, 2024

DEPARTMENT	BUDGET	YEAR-TO-DATE EXPENDED	AVAILABLE BUDGET	% USED
TOWN HALL & GENERAL EXPENSE	577,179.00	336,077.87	241,101.13	58.23%
TOWN HALL MAINTENANCE & FACILITIES	413,696.00	297,342.74	116,353.26	71.87%
HISTORICAL COMMISSION	15,037.00	4,807.40	10,229.60	31.97%
ZONING BOARD OF APPEALS	14,653.00	3,974.71	10,678.29	27.13%
TOWN ACCOUNTANT	177,834.00	139,578.15	38,255.85	78.49%
TREASURER	317,412.00	218,302.55	99,109.45	68.78%
TOWN CLERK	142,524.00	91,126.49	51,397.51	63.94%
ASSESSORS	208,881.00	162,838.21	46,042.79	77.96%
PLANNING BOARD	151,541.00	113,056.16	38,484.84	74.60%
SUSTAINABILITY	44,925.00	131.25	44,793.75	0.29%
SUB-TOTAL GENERAL GOVERNMENT	2,063,682.00	1,367,235.53	696,446.47	
POLICE	2,049,115.00	1,473,359.20	575,755.80	71.90%
FIRE	740,443.00	441,786.23	298,656.77	59.67%
COMMUNICATIONS	479,044.00	280,867.04	198,176.96	58.63%
CONSERVATION	183,818.00	106,835.27	76,982.73	58.12%
DOG & ANIMAL CONTROL	12,000.00	573.07	11,426.93	4.78%
INSPECTION SERVICES	187,361.00	138,989.75	48,371.25	74.18%
STREET LIGHTING	4,000.00	3,241.51	758.49	81.04%
SUB-TOTAL PROTECTION OF PERSONS & PROPERTY	3,655,781.00	2,445,652.07	1,210,128.93	
DEPARTMENT OF PUBLIC WORKS	887,056.00	588,064.03	298,991.97	66.29%
SNOW & ICE	90,000.00	58,113.12	31,886.88	64.57%
TRANSFER STATION	275,089.00	171,043.89	104,045.11	62.18%
ROAD MAINTENANCE	88,416.00	40,852.66	47,563.34	46.21%
SUB-TOTAL PUBLIC WORKS	1,340,561.00	858,073.70	482,487.30	
YOUTH COMMISSION	3,293.00	-	3,293.00	0.00%
BOARD OF HEALTH	148,057.00	95,593.84	52,463.16	64.57%
COUNCIL ON AGING	277,139.00	182,638.69	94,500.31	65.90%
VETERAN'S AGENT	21,000.00	626.50	20,373.50	2.98%
SUB-TOTAL HEALTH & HUMAN SERVICES	449,489.00	278,859.03	170,629.97	
CARLISLE PUBLIC SCHOOL	12,794,097.00	8,478,472.71	4,315,624.29	66.27%
CCRS (W/O DEBT)	6,942,949.00	5,207,211.12	1,735,737.88	75.00%
CCRS (DEBT SERVICE)	951,035.00	713,276.99	237,758.01	75.00%
VOCATIONAL	84,702.00	59,903.14	24,798.86	70.72%
SUB-TOTAL EDUCATION	20,772,783.00	14,458,863.96	6,313,919.04	
LIBRARY	693,048.00	517,084.63	175,963.37	74.61%
RECREATION	212,071.00	132,728.44	79,342.56	62.59%
SUB-TOTAL CULTURE & RECREATION	905,119.00	649,813.07	255,305.93	
BLANKET INSURANCE	389,000.00	408,783.00	(19,783.00)	105.09%
GROUP INSURANCE & MEDICARE	1,474,712.00	1,130,511.40	344,200.60	76.66%
OPEB TRUST	215,000.00	215,000.00	-	100.00%
OPIOID SETTLEMENT STABILIZATION	-	27,303.23	(27,303.23)	
COUNTY RETIREMENT	1,402,244.00	1,402,244.00	-	100.00%
UNEMPLOYMENT INSURANCE	30,000.00	22,073.00	7,927.00	73.58%
SUB-TOTAL INSURANCE & FRINGE	3,510,956.00	3,205,914.63	305,041.37	

RESERVE FUND BALANCE	125,400.00	-	125,400.00	0.00%
SUB-TOTAL UNCLASSIFIED	125,400.00	-	125,400.00	
DEBT SERVICE	1,280,569.00	1,158,309.38	122,259.62	90.45%
SUB-TOTAL DEBT	1,280,569.00	1,158,309.38	122,259.62	
TOTAL OPERATING BUDGET	34,104,340.00	24,422,721.37	9,681,618.63	71.61%
ARTICLES & CONTINUING APPROPRIATIONS:				
PROFESSIONAL FEES (VARIOUS)	49,203.69	8,791.96	40,411.73	17.87%
MUNIS CASH MODULE - ATM 4/25/22	3,061.00	-	3,061.00	0.00%
TAX TITLE & FORECLOSURES	40,595.83	-	40,595.83	0.00%
MASTER PLAN	5,166.79	-	5,166.79	0.00%
MUNICIPAL FACILITIES	814,206.15	404,284.87	409,921.28	49.65%
TOWN HALL IT EQUIPMENT - ATM 5/8/23	50,000.00	16,307.88	33,692.12	32.62%
GREENOUGH BARN - ATM 5/8/23	200,000.00	-	200,000.00	0.00%
INTERNAL SECURITY CAMERAS (CPS) - ATM 5/8/23	42,000.00	40,519.75	1,480.25	96.48%
COREY AUDITORIUM LIGHTING - ATM 5/8/23	280,000.00	162.50	279,837.50	0.06%
POLICE CRUISER - ATM 5/8/23	60,000.00	56,108.15	3,891.85	93.51%
AFIS MACHINE - ATM 4/25/22	17,053.80	-	17,053.80	0.00%
FIREARMS - ATM 4/25/22	10,000.00	10,000.00	-	100.00%
FIRE UTV TRAILER - ATM 4/25/22	45,000.00	38,610.27	6,389.73	85.80%
FIRE HOSE - ATM 5/8/23	15,000.00	7,041.69	7,958.31	46.94%
DPW DUMP TRUCK - ATM 5/8/23	180,000.00	-	180,000.00	0.00%
BOH WATER RESOURCE PROTECTION - ATM 5/2017	5,756.48	-	5,756.48	0.00%
ENCUMBRANCES (FY23 FUNDS)	247,505.77	179,503.85	68,001.92	72.53%
TOTAL ARTICLES & ENCUMBRANCES	2,064,549.51	761,330.92	1,303,218.59	36.88%
TOTAL GENERAL FUND	36,168,889.51	25,184,052.29	10,984,837.22	69.63%

TOWN OF CARLISLE
 FISCAL YEAR 2024
 QUARTER ENDING March 31, 2024

DEPARTMENT	BUDGET	YEAR-TO-DATE		% RECEIVED
		REVENUE	OVER/(UNDER) BUDGET	
PERSONAL PROPERTY REVENUE	365,000.00	298,077.56	(66,922.44)	81.67%
REAL ESTATE REVENUE	30,249,354.00	22,602,708.52	(7,646,645.48)	74.72%
TAX LIENS REDEEMED	-	10,609.70	10,609.70	
DEFERRED TAX REVENUE	-	2,420.11	2,420.11	
MOTOR VEHICLE EXCISE REVENUE	875,000.00	1,005,492.04	130,492.04	114.91%
PENALTIES & INT ON RE TAX	51,300.00	50,503.23	(796.77)	98.45%
PENALTIES & INT ON MVE TAX	8,000.00	13,508.38	5,508.38	168.85%
MARKINGS	700.00	840.00	140.00	120.00%
MUNICIPAL LIEN CERTIFICATES	4,000.00	1,550.00	(2,450.00)	38.75%
INTEREST & CHARGES	-	65.32	65.32	
PAYMENTS IN LIEU OF TAXES	15,000.00	11,277.00	(3,723.00)	75.18%
TRANSFER STATION STICKERS	60,000.00	54,225.50	(5,774.50)	90.38%
PARKING CHARGES	-	10.00	10.00	
CHARGING STATIONS	-	1,270.44	1,270.44	
RECYCLE	10,000.00	7,640.05	(2,359.95)	76.40%
BURIALS	4,000.00	7,750.00	3,750.00	193.75%
MARRIAGE LICENSES	500.00	250.00	(250.00)	50.00%
FIRE ALARMS	8,000.00	5,100.00	(2,900.00)	63.75%
GUN PERMITS	1,000.00	2,075.00	1,075.00	207.50%
POLICE SPECIAL DETAIL	10,000.00	13,901.98	3,901.98	139.02%
BUILDING PERMITS	233,000.00	234,950.00	1,950.00	100.84%
GAS PERMITS	4,000.00	4,130.00	130.00	103.25%
PLUMBING PERMITS	7,000.00	8,800.00	1,800.00	125.71%
WIRE PERMITS	17,500.00	30,550.00	13,050.00	174.57%
SEPTIC LICENSES	4,000.00	-	(4,000.00)	
TOWN CLERK	3,000.00	1,940.00	(1,060.00)	64.67%
SELECTMEN	1,500.00	-	(1,500.00)	
DOG LICENSES	12,000.00	12,869.03	869.03	107.24%
PLANNING BOARD	7,000.00	3,000.00	(4,000.00)	42.86%
CONSERVATION COMMISSION	12,000.00	11,825.00	(175.00)	98.54%
BOARD OF APPEALS	1,250.00	600.00	(650.00)	48.00%
ASSESSORS	2,250.00	1,600.00	(650.00)	71.11%
OPIOID SETTLEMENT	-	4,038.42	4,038.42	
OTHER	-	2,519.67	2,519.67	
COURT FINES	600.00	850.00	250.00	141.67%
SOLAR LEASE	-	27,157.52	27,157.52	
ABATEMENTS TO VETS	8,975.00	-	(8,975.00)	0.00%
ABATEMENTS TO ELDERLY	-	1,125.00	1,125.00	
VETERANS BENEFITS	5,927.00	3,262.85	(2,664.15)	55.05%
ADDITIONAL ASSIST/UNRESTRICTED	262,246.00	196,677.00	(65,569.00)	75.00%
CHAPTER 70	1,387,990.00	1,040,985.00	(347,005.00)	75.00%
OTHER REVENUE FROM STATE	267,785.00	202,307.00	(65,478.00)	75.55%
D.M.A. MEDICAID AAC	25,000.00	7,721.94	(17,278.06)	30.89%
BETTERMENTS & COMMITTED INTEREST	-	1,435.64	1,435.64	
LIBRARY FINES	600.00	871.59	271.59	145.27%
EARNINGS ON INVESTMENTS	19,811.00	134,661.43	114,850.43	679.73%
OTHER MISCELLANEOUS REVENUE	-	21,196.46	21,196.46	

TRANSFER FROM SPECIAL REVENUE (REC)

-	-	-	
33,945,288.00	26,044,348.38	(7,900,939.62)	76.72%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT		
001 GENERAL FUND	APPROP	ADJSTMTS	BUDGET	EXPENDED		BUDGET	USED		
01000 GEN FUND CONTROL									
01000 59560 TRANSFER TO TRUST F	0	0	0	27,303.23	.00	-27,303.23	100.0%		
TOTAL GEN FUND CONTROL	0	0	0	27,303.23	.00	-27,303.23	100.0%		
01110 TOWN COUNSEL									
01110 53000 LEGAL	150,000	0	150,000	50,538.76	.00	99,461.24	33.7%		
TOTAL TOWN COUNSEL	150,000	0	150,000	50,538.76	.00	99,461.24	33.7%		
01111 HISTORICAL COMMISSION									
01111 51120 WAGES PART TIME	14,537	0	14,537	4,807.40	.00	9,729.60	33.1%		
01111 55800 EXPENSES	500	0	500	.00	.00	500.00	.0%		
TOTAL HISTORICAL COMMISSION	15,037	0	15,037	4,807.40	.00	10,229.60	32.0%		
01112 BOARD OF APPEALS									
01112 51120 WAGES PART TIME	10,903	0	10,903	3,242.23	.00	7,660.77	29.7%		
01112 55800 EXPENSES	3,750	0	3,750	732.48	.00	3,017.52	19.5%		
TOTAL BOARD OF APPEALS	14,653	0	14,653	3,974.71	.00	10,678.29	27.1%		
01113 FINANCE COMMITTEE									
01113 55800 EXPENSES	300	0	300	190.00	.00	110.00	63.3%		
TOTAL FINANCE COMMITTEE	300	0	300	190.00	.00	110.00	63.3%		
01114 MODERATOR									
01114 51111 ELECTED OFFICIALS S	50	0	50	.00	.00	50.00	.0%		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001 GENERAL FUND							
TOTAL MODERATOR	50	0	50	.00	.00	50.00	.0%
01122 SELECT BOARD							
01122 51120 WAGES PART TIME	67,092	0	67,092	41,072.73	.00	26,019.27	61.2%
01122 54200 OFFICE SUPPLIES	1,200	0	1,200	213.22	.00	986.78	17.8%
01122 55800 EXPENSES	17,000	0	17,000	13,081.19	.00	3,918.81	76.9%
01122 55900 AFFORDABLE HOUSING	3,000	0	3,000	461.25	.00	2,538.75	15.4%
01122 57300 DUES & SUBSCRIPTION	300	0	300	1,180.00	.00	-880.00	393.3%
TOTAL SELECT BOARD	88,592	0	88,592	56,008.39	.00	32,583.61	63.2%
01123 COPY MACHINE							
01123 53000 AGREEMENT	21,000	0	21,000	16,162.58	.00	4,837.42	77.0%
01123 54200 SUPPLIES	2,100	0	2,100	384.35	.00	1,715.65	18.3%
TOTAL COPY MACHINE	23,100	0	23,100	16,546.93	.00	6,553.07	71.6%
01124 TOWN/FINCOM REPORTS/TOWN MTG.							
01124 54210 PRINTING	6,000	0	6,000	597.52	.00	5,402.48	10.0%
01124 55800 EXPENSES	2,000	0	2,000	1,800.00	.00	200.00	90.0%
TOTAL TOWN/FINCOM REPORTS/TOWN MTG.	8,000	0	8,000	2,397.52	.00	5,602.48	30.0%
01125 FLAG & CLOCK CARE							
01125 51120 WAGES PART TIME	1,250	0	1,250	545.17	.00	704.83	43.6%
01125 55800 OTHER SUPPLIES	450	0	450	.00	.00	450.00	.0%
TOTAL FLAG & CLOCK CARE	1,700	0	1,700	545.17	.00	1,154.83	32.1%
01126 MISCELLANEOUS							
01126 53410 POSTAGE	18,000	0	18,000	11,954.66	.00	6,045.34	66.4%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
001 GENERAL FUND	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED		
01126 54200 MISCELLANEOUS	1,500	0	1,500	.00	.00	1,500.00	.0%		
01126 54210 PRINTING	3,200	0	3,200	4,021.87	.00	-821.87	125.7%		
TOTAL MISCELLANEOUS	22,700	0	22,700	15,976.53	.00	6,723.47	70.4%		
01129 TOWN ADMINISTRATOR									
01129 51110 SALARY - TOWN ADMIN	175,100	0	175,100	127,161.42	.00	47,938.58	72.6%		
01129 51120 WAGES - ASST TOWN A	91,762	0	91,762	54,277.13	.00	37,484.87	59.1%		
01129 53100 TRAININGS & MEETING	8,000	0	8,000	9,972.41	.00	-1,972.41	124.7%		
01129 53200 EXPENSES	3,500	0	3,500	998.61	.00	2,501.39	28.5%		
01129 53400 TELEPHONE	600	0	600	600.00	.00	.00	100.0%		
01129 55800 OTHER SUPPLIES	400	0	400	220.00	.00	180.00	55.0%		
01129 57300 DUES & SUBSCRIPTION	2,000	0	2,000	835.00	.00	1,165.00	41.8%		
TOTAL TOWN ADMINISTRATOR	281,362	0	281,362	194,064.57	.00	87,297.43	69.0%		
01133 FACILITIES									
01133 55800 EXPENSES	25,000	0	25,000	1,065.99	.00	23,934.01	4.3%		
TOTAL FACILITIES	25,000	0	25,000	1,065.99	.00	23,934.01	4.3%		
01135 TOWN ACCOUNTANT									
01135 51110 SALARY	107,040	0	107,040	78,704.64	.00	28,335.36	73.5%		
01135 51120 WAGES PART TIME	27,886	0	27,886	21,212.24	.00	6,673.76	76.1%		
01135 53100 EDUCATION	2,000	0	2,000	798.08	.00	1,201.92	39.9%		
01135 54200 OFFICE SUPPLIES	798	0	798	238.19	.00	559.81	29.8%		
01135 57300 DUES	110	0	110	125.00	.00	-15.00	113.6%		
TOTAL TOWN ACCOUNTANT	137,834	0	137,834	101,078.15	.00	36,755.85	73.3%		
01136 Professional Fees									
01136 52403 ACTUARIAL	3,000	5,467	8,467	.00	.00	8,466.57	.0%		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09								
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
001	GENERAL FUND	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED
01136	52404	0	23,681	23,681	.00	.00	23,681.25	.0%
01136	52412	0	5,611	5,611	.00	.00	5,611.00	.0%
01136	52415	0	1,093	1,093	.00	.00	1,092.91	.0%
01136	52419	0	7,542	7,542	7,541.96	.00	.00	100.0%
01136	52422	0	2,750	2,750	1,250.00	.00	1,500.00	45.5%
01136	52441	0	60	60	.00	.00	60.00	.0%
TOTAL Professional Fees		3,000	46,204	49,204	8,791.96	.00	40,411.73	17.9%
01137 AUDIT								
01137	52400	40,000	0	40,000	38,500.00	.00	1,500.00	96.3%
TOTAL AUDIT		40,000	0	40,000	38,500.00	.00	1,500.00	96.3%
01138 CITIZEN RECOGNITION								
01138	55800	275	0	275	.00	.00	275.00	.0%
TOTAL CITIZEN RECOGNITION		275	0	275	.00	.00	275.00	.0%
01141 ASSESSORS								
01141	51110	114,763	0	114,763	94,948.70	.00	19,814.30	82.7%
01141	51111	300	0	300	.00	.00	300.00	.0%
01141	51120	61,618	0	61,618	45,020.50	.00	16,597.50	73.1%
01141	52408	15,000	0	15,000	7,788.00	.00	7,212.00	51.9%
01141	53020	12,500	0	12,500	12,520.00	.00	-20.00	100.2%
01141	53100	0	0	0	310.00	.00	-310.00	100.0%
01141	53200	2,000	0	2,000	550.00	.00	1,450.00	27.5%
01141	54200	1,000	0	1,000	1,164.01	.00	-164.01	116.4%
01141	54800	500	0	500	.00	.00	500.00	.0%
01141	57300	1,200	0	1,200	537.00	.00	663.00	44.8%
TOTAL ASSESSORS		208,881	0	208,881	162,838.21	.00	46,042.79	78.0%
01145 TREASURER								
01145	51111	147,831	0	147,831	129,396.85	.00	18,434.15	87.5%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09								
ACCOUNTS FOR:			ORIGINAL	TRANFRS/	REVISED		AVAILABLE	PCT
001	GENERAL FUND		APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	USED
01145	51113	ASST TREASURER/COLL	77,478	0	77,478	12,856.90	.00	64,621.10 16.6%
01145	51120	WAGES PART TIME	49,949	0	49,949	52,561.26	.00	-2,612.26 105.2%
01145	51122	ASSISTANT STIPEND	1,200	0	1,200	400.00	.00	800.00 33.3%
01145	52401	LOCKBOX	4,300	0	4,300	137.15	.00	4,162.85 3.2%
01145	52402	PAYROLL EXPENSES	15,400	0	15,400	11,236.64	.00	4,163.36 73.0%
01145	52410	PROCESS TAX BILLS	3,800	0	3,800	1,542.56	.00	2,257.44 40.6%
01145	53000	CONSULTANT	6,300	0	6,300	4,558.04	.00	1,741.96 72.3%
01145	53010	BOND EXPENSE	3,000	0	3,000	.00	.00	3,000.00 .0%
01145	53100	TRAINING & MEETINGS	3,000	0	3,000	350.00	.00	2,650.00 11.7%
01145	54200	OFFICE SUPPLIES	3,554	0	3,554	4,414.67	.00	-860.67 124.2%
01145	54810	MILEAGE	800	0	800	358.48	.00	441.52 44.8%
01145	57300	DUES & SUBSCRIPTION	500	0	500	300.00	.00	200.00 60.0%
TOTAL TREASURER			317,112	0	317,112	218,112.55	.00	98,999.45 68.8%
01147 TREASURER'S ARTICLES								
01147	57833	MUNIS CASH MODULE A	0	3,061	3,061	.00	.00	3,061.00 .0%
TOTAL TREASURER'S ARTICLES			0	3,061	3,061	.00	.00	3,061.00 .0%
01158 TAX TITLE FORECLOSURES								
01158	57800	MISCELLANEOUS	0	40,596	40,596	.00	.00	40,595.83 .0%
TOTAL TAX TITLE FORECLOSURES			0	40,596	40,596	.00	.00	40,595.83 .0%
01161 TOWN CLERK								
01161	51111	ELECTED OFFICIALS S	84,320	0	84,320	61,001.78	.00	23,318.22 72.3%
01161	51120	WAGES PART TIME	41,829	0	41,829	25,409.20	.00	16,419.80 60.7%
01161	51122	ASSISTANT TOWN CLER	1,200	0	1,200	.00	.00	1,200.00 .0%
01161	51131	REGISTRAR STIPENDS	225	0	225	.00	.00	225.00 .0%
01161	52410	OFFSITE STORAGE & V	600	0	600	779.65	.00	-179.65 129.9%
01161	52431	ELECTION SUPPLIES	3,000	0	3,000	2,254.72	.00	745.28 75.2%
01161	53020	COMPUTER/STREET LIS	4,000	0	4,000	988.53	.00	3,011.47 24.7%
01161	53100	TRAINING & MEETINGS	5,500	0	5,500	.00	.00	5,500.00 .0%
01161	53140	ELECTION WORKER CON	1,000	0	1,000	.00	.00	1,000.00 .0%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
001 GENERAL FUND	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED	
01161 54200 OFFICE SUPPLIES	850	0	850	567.61	.00	282.39	66.8%	
01161 57300 DUES	0	0	0	125.00	.00	-125.00	100.0%	
TOTAL TOWN CLERK	142,524	0	142,524	91,126.49	.00	51,397.51	63.9%	
01171 CONSERVATION COMMISSION								
01171 51120 CONS COM ADMIN ASSI	51,709	0	51,709	27,646.95	.00	24,062.05	53.5%	
01171 51122 CONS COM OFFICER	90,394	0	90,394	66,061.10	.00	24,332.90	73.1%	
01171 53000 CONSULTING	450	0	450	.00	.00	450.00	.0%	
01171 53011 PRINTING & LEGAL NO	300	0	300	468.75	.00	-168.75	156.3%	
01171 53100 DUES	900	0	900	.00	.00	900.00	.0%	
01171 54210 OFFICE SUPPLIES	500	0	500	167.89	.00	332.11	33.6%	
01171 54300 REPAIR & MAINTENANC	29,000	8,600	37,600	10,949.76	.00	26,650.24	29.1%	
01171 54800 MILEAGE	1,000	0	1,000	676.82	.00	323.18	67.7%	
01171 57300 DUES & SUBSCRIPTION	965	0	965	864.00	.00	101.00	89.5%	
TOTAL CONSERVATION COMMISSION	175,218	8,600	183,818	106,835.27	.00	76,982.73	58.1%	
01175 PLANNING BOARD								
01175 51110 PLANNER	85,450	0	85,450	65,520.72	.00	19,929.28	76.7%	
01175 51120 ASSISTANT TO PLANNE	63,259	0	63,259	46,235.36	.00	17,023.64	73.1%	
01175 53010 LEGAL ADS	500	0	500	.00	.00	500.00	.0%	
01175 53100 MEETINGS & SITE VIS	312	0	312	.00	.00	312.00	.0%	
01175 53400 DUES & SUBSCRIPTION	1,602	0	1,602	1,065.72	.00	536.28	66.5%	
01175 54200 OFFICE SUPPLIES	418	0	418	234.36	.00	183.64	56.1%	
TOTAL PLANNING BOARD	151,541	0	151,541	113,056.16	.00	38,484.84	74.6%	
01180 Master Plan								
01180 58330 EXPERT/INTERN SUPPO	0	5,167	5,167	.00	.00	5,166.79	.0%	
TOTAL Master Plan	0	5,167	5,167	.00	.00	5,166.79	.0%	
01191 MUNICIPAL FACILITIES								
01191 55824 M/F "FY22" PROJECTS	0	439,206	439,206	404,284.87	.00	34,921.28	92.0%	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09								
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
001	GENERAL FUND	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED
01191	55825 MFC FY23 PROJ ATM 0	0	350,000	350,000	.00	.00	350,000.00	.0%
01191	55826 MFC - FACILITY MGR	0	25,000	25,000	.00	.00	25,000.00	.0%
TOTAL MUNICIPAL FACILITIES		0	814,206	814,206	404,284.87	.00	409,921.28	49.7%
01192 TOWN HALL								
01192	51110 FACILITY DIRECTOR W	0	0	0	2,692.34	.00	-2,692.34	100.0%
01192	51120 CUSTODIAN/MAINTENAN	49,255	0	49,255	38,934.89	.00	10,320.11	79.0%
01192	51128 FACILITY MANAGER	55,341	0	55,341	35,903.93	.00	19,437.07	64.9%
01192	52100 ELECTRICITY	45,000	0	45,000	32,312.60	.00	12,687.40	71.8%
01192	52110 HEAT	25,000	0	25,000	10,541.53	.00	14,458.47	42.2%
01192	52301 FACILITY MANAGER -	2,500	0	2,500	596.39	.00	1,903.61	23.9%
01192	52400 CONTRACTS	67,000	0	67,000	54,334.20	.00	12,665.80	81.1%
01192	52408 CONTRACTED SERVICES	60,000	0	60,000	.00	.00	60,000.00	.0%
01192	52700 WATER COOLER	500	0	500	508.00	.00	-8.00	101.6%
01192	53020 COMPUTER MAINTENANC	65,000	0	65,000	70,019.88	.00	-5,019.88	107.7%
01192	53400 TELEPHONE	13,000	0	13,000	16,122.21	.00	-3,122.21	124.0%
01192	54300 BUILDING MAINTENANC	0	0	0	21,162.90	.00	-21,162.90	100.0%
01192	54301 GROUNDS	500	0	500	26.56	.00	473.44	5.3%
01192	54500 SUPPLIES	4,100	0	4,100	4,440.75	.00	-340.75	108.3%
01192	54800 MILEAGE/PHONE REIMB	1,500	0	1,500	835.58	.00	664.42	55.7%
01192	58700 EQUIPMENT REPLACEME	0	0	0	7,844.99	.00	-7,844.99	100.0%
TOTAL TOWN HALL		388,696	0	388,696	296,276.75	.00	92,419.25	76.2%
01195 TOWN HALL								
01195	57937 TOWN HALL IT EQUIP	0	50,000	50,000	16,307.88	.00	33,692.12	32.6%
01195	57938 GREENOUGH BARN ATM	0	200,000	200,000	.00	.00	200,000.00	.0%
TOTAL TOWN HALL		0	250,000	250,000	16,307.88	.00	233,692.12	6.5%
01198 ENERGY TASK FORCE								
01198	51120 WAGES	30,000	0	30,000	.00	.00	30,000.00	.0%
01198	55800 EXPENSES	14,925	0	14,925	131.25	.00	14,793.75	.9%
TOTAL ENERGY TASK FORCE		44,925	0	44,925	131.25	.00	44,793.75	.3%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
001 GENERAL FUND	APPROP	ADJSTMTS	BUDGET	YTD	EXPENDED	ENCUMBRANCES	BUDGET	USED	
01206 CCRHS									
01206 52400 CCHS REG ASSESSMENT	6,942,949	0	6,942,949	5,207,211.12		.00	1,735,737.88	75.0%	
01206 52401 CCHS REG ASSESSMENT	951,035	0	951,035	713,276.99		.00	237,758.01	75.0%	
TOTAL CCRHS	7,893,984	0	7,893,984	5,920,488.11		.00	1,973,495.89	75.0%	
01207 Vocational Schools									
01207 52400 SERVICE CONTRACTS	39,702	0	39,702	32,783.14		.00	6,918.86	82.6%	
01207 52408 CONTRACTED SERVICES	45,000	0	45,000	27,120.00		.00	17,880.00	60.3%	
TOTAL Vocational Schools	84,702	0	84,702	59,903.14		.00	24,798.86	70.7%	
01209 SCHOOL ARTICLES									
01209 58981 INTERNAL SECURITY C	0	42,000	42,000	40,519.75		.00	1,480.25	96.5%	
01209 58982 COREY AUD LIGHTING	0	280,000	280,000	162.50		.00	279,837.50	.1%	
TOTAL SCHOOL ARTICLES	0	322,000	322,000	40,682.25		.00	281,317.75	12.6%	
01210 POLICE DEPARTMENT									
01210 511200 POLICE CHIEF	181,000	0	181,000	127,884.63		.00	53,115.37	70.7%	
01210 511230 LIEUTENANTS	152,405	0	152,405	93,206.88		.00	59,198.12	61.2%	
01210 511240 SERGEANTS	366,611	0	366,611	214,137.18		.00	152,473.82	58.4%	
01210 511250 PATROLMEN	645,940	0	645,940	425,983.34		.00	219,956.66	65.9%	
01210 511255 SPECIAL OFFICERS (62,500	0	62,500	70,740.08		.00	-8,240.08	113.2%	
01210 511530 ADMIN ASSISTANT	31,686	0	31,686	23,157.22		.00	8,528.78	73.1%	
01210 513120 OVERTIME	325,000	0	325,000	298,661.51		.00	26,338.49	91.9%	
01210 515010 HOLIDAY	100,527	0	100,527	70,540.70		.00	29,986.30	70.2%	
01210 517070 UNIFORMS	20,000	0	20,000	21,850.15		.00	-1,850.15	109.3%	
01210 519020 BUYBACK	0	0	0	8,735.61		.00	-8,735.61	100.0%	
01210 521010 ELECTRICITY	19,000	0	19,000	14,113.16		.00	4,886.84	74.3%	
01210 521020 HEAT	4,000	0	4,000	2,471.57		.00	1,528.43	61.8%	
01210 523010 WATER	2,000	0	2,000	515.04		.00	1,484.96	25.8%	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
001 GENERAL FUND	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED		
01210 524010 MAINTENANCE & SUPP	4,520	0	4,520	27,461.65	.00	-22,941.65	607.6%		
01210 524020 CRUISER REPAIR	18,000	0	18,000	6,697.58	.00	11,302.42	37.2%		
01210 524030 RADIO REPAIR	1,100	0	1,100	.00	.00	1,100.00	.0%		
01210 524060 TELEPHONE	7,200	0	7,200	5,075.26	.00	2,124.74	70.5%		
01210 530500 EDUCATION	14,000	0	14,000	15,790.71	.00	-1,790.71	112.8%		
01210 541010 FUEL/MAINTENANCE	22,000	0	22,000	13,647.57	.00	8,352.43	62.0%		
01210 542010 OFFICE EQUIPMENT	13,960	0	13,960	13,998.20	.00	-38.20	100.3%		
01210 555015 SUBSCRIPTIONS	500	0	500	.00	.00	500.00	.0%		
01210 573010 DUES	15,500	0	15,500	17,538.50	.00	-2,038.50	113.2%		
01210 573020 ADMIN EXPENSES	3,826	0	3,826	13,371.40	.00	-9,545.40	349.5%		
01210 585100 EQUIPMENT	37,840	0	37,840	5,738.91	.00	32,101.09	15.2%		
TOTAL POLICE DEPARTMENT	2,049,115	0	2,049,115	1,491,316.85	.00	557,798.15	72.8%		
01211 POLICE DEPT.									
01211 57934 AFIS MACHINE ATM 04	0	17,054	17,054	.00	.00	17,053.80	.0%		
01211 57935 FIREARMS ATM 0422	0	10,000	10,000	10,000.00	.00	.00	100.0%		
01211 57936 POLICE CRUISER ATM	0	60,000	60,000	56,108.15	.00	3,891.85	93.5%		
TOTAL POLICE DEPT.	0	87,054	87,054	66,108.15	.00	20,945.65	75.9%		
01220 FIRE DEPARTMENT									
01220 51110 FIRE CHIEF	142,310	0	142,310	103,995.74	.00	38,314.26	73.1%		
01220 51120 SALARIES	63,835	0	63,835	28,408.72	.00	35,426.28	44.5%		
01220 51121 SECRETARIAL WAGES	15,844	0	15,844	8,303.08	.00	7,540.92	52.4%		
01220 51122 FIRE WAGES	53,713	0	53,713	47,859.41	.00	5,853.59	89.1%		
01220 51123 FIRE EDUCATION & TR	48,400	0	48,400	24,349.69	.00	24,050.31	50.3%		
01220 51127 MAINTENANCE WAGES	14,745	0	14,745	10,321.31	.00	4,423.69	70.0%		
01220 51129 FIRE STIPEND-AVAILA	58,009	0	58,009	20,168.83	.00	37,840.17	34.8%		
01220 51150 INSPECTIONS	21,121	0	21,121	13,011.41	.00	8,109.59	61.6%		
01220 52100 ELECTRICITY-STATION	12,000	0	12,000	7,961.70	.00	4,038.30	66.3%		
01220 52110 HEAT	5,000	0	5,000	1,520.50	.00	3,479.50	30.4%		
01220 52400 RADIO REPAIR	4,000	0	4,000	1,096.85	.00	2,903.15	27.4%		
01220 53400 TELEPHONE & IT	15,500	0	15,500	10,701.59	.00	4,798.41	69.0%		
01220 54300 BUILDING MAINTENANC	12,000	0	12,000	5,329.64	.00	6,670.36	44.4%		
01220 54400 EQUIPMENT MAINTENAN	5,000	0	5,000	3,583.78	.00	1,416.22	71.7%		
01220 54410 CISTERN MAINTENANCE	5,500	0	5,500	.00	.00	5,500.00	.0%		
01220 54500 CISTERN ELECTRICITY	3,500	0	3,500	3,542.53	.00	-42.53	101.2%		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001 GENERAL FUND							
01220 54800 VEHICLE REPAIRS	50,000	0	50,000	10,310.38	.00	39,689.62	20.6%
01220 54810 FUEL	5,000	0	5,000	2,984.90	.00	2,015.10	59.7%
01220 55810 PROTECTIVE CLOTHING	20,000	0	20,000	9,543.87	.00	10,456.13	47.7%
01220 57300 DUES & MEMBERSHIPS	5,000	0	5,000	4,155.00	.00	845.00	83.1%
01220 57800 MISCELLANEOUS	4,500	0	4,500	441.71	.00	4,058.29	9.8%
01220 57810 FIRE CHIEF EXPENSES	2,000	0	2,000	1,531.35	.00	468.65	76.6%
01220 58500 ADDITIONAL EQUIPMEN	10,000	0	10,000	1,868.57	.00	8,131.43	18.7%
01220 58520 HOSE	6,000	0	6,000	1,231.78	.00	4,768.22	20.5%
01220 58530 MUN FIRE ALARM MAIN	4,000	0	4,000	515.00	.00	3,485.00	12.9%
TOTAL FIRE DEPARTMENT	586,977	0	586,977	322,737.34	.00	264,239.66	55.0%
01223 Fire Dept. Articles							
01223 58595 UTV TRAILER ATM 042	0	45,000	45,000	38,610.27	.00	6,389.73	85.8%
01223 58604 FIRE HOSE ATM 0523	0	15,000	15,000	7,041.69	.00	7,958.31	46.9%
TOTAL Fire Dept. Articles	0	60,000	60,000	45,651.96	.00	14,348.04	76.1%
01231 AMBULANCE							
01231 51121 AMBULANCE WAGES	56,872	0	56,872	56,653.34	.00	218.66	99.6%
01231 51123 EMT EDUCATION & TRA	19,570	0	19,570	20,953.94	.00	-1,383.94	107.1%
01231 51124 EMT STIPENDS	45,286	0	45,286	22,562.58	.00	22,723.42	49.8%
01231 51130 EMS COORDINATOR	12,638	0	12,638	8,812.96	.00	3,825.04	69.7%
01231 54811 AMBULANCE GAS & OIL	2,000	0	2,000	2,041.85	.00	-41.85	102.1%
01231 54820 AMBULANCE MAINTENAN	5,000	0	5,000	998.84	.00	4,001.16	20.0%
01231 55000 MEDICAL SUPPLIES	7,000	0	7,000	2,729.41	.00	4,270.59	39.0%
01231 55800 AMBULANCE BILLING C	5,100	0	5,100	3,793.80	.00	1,306.20	74.4%
TOTAL AMBULANCE	153,466	0	153,466	118,546.72	.00	34,919.28	77.2%
01241 BUILDING INSPECTOR							
01241 51110 BUIDING COMMISSIONE	89,947	0	89,947	65,736.96	.00	24,210.04	73.1%
01241 51121 SECRETARY	28,614	0	28,614	25,647.47	.00	2,966.53	89.6%
01241 51122 INSPECTOR WAGES	48,000	0	48,000	32,666.10	.00	15,333.90	68.1%
01241 52408 CONTRACTED SERVICES	12,000	0	12,000	9,158.42	.00	2,841.58	76.3%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
001 GENERAL FUND	APPROP	ADJSTMTS	BUDGET	YTD	EXPENDED	ENCUMBRANCES	BUDGET	USED	
01241 53100 EDUCATION	2,000	0	2,000	1,245.00		.00	755.00	62.3%	
01241 53400 TELEPHONE	500	0	500	279.93		.00	220.07	56.0%	
01241 54200 OFFICE SUPPLIES	2,000	0	2,000	1,799.38		.00	200.62	90.0%	
01241 54810 MILEAGE	4,300	0	4,300	2,456.49		.00	1,843.51	57.1%	
TOTAL BUILDING INSPECTOR	187,361	0	187,361	138,989.75		.00	48,371.25	74.2%	
01292 DOG OFFICER									
01292 51120 WAGES PART TIME	10,000	0	10,000	541.88		.00	9,458.12	5.4%	
TOTAL DOG OFFICER	10,000	0	10,000	541.88		.00	9,458.12	5.4%	
01293 Animal Control Officer									
01293 51120 WAGES PART TIME	2,000	0	2,000	31.19		.00	1,968.81	1.6%	
TOTAL Animal Control Officer	2,000	0	2,000	31.19		.00	1,968.81	1.6%	
01299 COMMUNICATIONS									
01299 511280 DISPATCH WAGES	388,589	0	388,589	260,269.07		.00	128,319.93	67.0%	
01299 513120 OVERTIME	44,218	0	44,218	26,598.02		.00	17,619.98	60.2%	
01299 517070 UNIFORMS	911	0	911	.00		.00	911.00	.0%	
01299 521010 ELECTRICITY	6,250	0	6,250	2,915.93		.00	3,334.07	46.7%	
01299 524010 MAINTENANCE & SUPP	3,317	0	3,317	3,003.17		.00	313.83	90.5%	
01299 524060 TELEPHONE	5,896	0	5,896	392.26		.00	5,503.74	6.7%	
01299 530500 EDUCATION	3,373	0	3,373	96.37		.00	3,276.63	2.9%	
01299 530920 CONTRACTED SERVICE	18,651	0	18,651	14,951.27		.00	3,699.73	80.2%	
01299 542010 OFFICE EQUIPMENT	7,839	0	7,839	3,891.86		.00	3,947.14	49.6%	
TOTAL COMMUNICATIONS	479,044	0	479,044	312,117.95		.00	166,926.05	65.2%	
01421 D.P.W. ADMIN									
01421 511020 DPW DIRECTOR	116,913	0	116,913	67,058.60		.00	49,854.40	57.4%	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
001 GENERAL FUND	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED
01421 511530 ADMIN ASSISTANT	0	0	0	9,593.92	.00	-9,593.92	100.0%
01421 511660 DPW STAFF WAGES	588,539	0	588,539	302,544.88	.00	285,994.12	51.4%
01421 513120 OVERTIME	60,650	0	60,650	86,621.62	.00	-25,971.62	142.8%
01421 513250 SPECIAL DETAILS	0	0	0	4,940.97	.00	-4,940.97	100.0%
01421 517070 UNIFORMS	5,000	0	5,000	2,973.99	.00	2,026.01	59.5%
01421 519020 BUYBACK	0	0	0	7,907.92	.00	-7,907.92	100.0%
01421 521010 ELECTRICITY	8,825	0	8,825	8,239.32	.00	585.68	93.4%
01421 521020 HEAT	11,094	0	11,094	7,702.31	.00	3,391.69	69.4%
01421 524010 MAINTENANCE & SUPP	29,000	0	29,000	25,122.21	.00	3,877.79	86.6%
01421 524020 VEHICLE MAINTENANC	20,000	0	20,000	25,220.70	.00	-5,220.70	126.1%
01421 524060 TELEPHONE	1,035	0	1,035	1,280.07	.00	-245.07	123.7%
01421 527000 WATER COOLER	0	0	0	886.69	.00	-886.69	100.0%
01421 530500 EDUCATION & LICENS	0	0	0	1,028.00	.00	-1,028.00	100.0%
01421 530920 CONTRACTED SERVICE	5,000	0	5,000	.00	.00	5,000.00	.0%
01421 541010 GASOLINE	15,000	0	15,000	16,603.40	.00	-1,603.40	110.7%
01421 541011 DIESEL FUEL	10,000	0	10,000	22,924.13	.00	-12,924.13	229.2%
01421 578000 APPROVED SPECIAL P	0	16,000	16,000	.00	.00	16,000.00	.0%
TOTAL D.P.W. ADMIN	871,056	16,000	887,056	590,648.73	.00	296,407.27	66.6%
01422 D.P.W. CONSTRUCT. & MAINT							
01422 524014 ROAD MAINTENANCE	75,616	0	75,616	25,454.58	.00	50,161.42	33.7%
01422 525040 LINES	10,000	0	10,000	14,643.89	.00	-4,643.89	146.4%
01422 525050 STREET SIGNS	2,800	0	2,800	754.19	.00	2,045.81	26.9%
TOTAL D.P.W. CONSTRUCT. & MAINT	88,416	0	88,416	40,852.66	.00	47,563.34	46.2%
01423 SNOW AND ICE REMOVAL							
01423 524020 VEHICLE REPAIR	14,000	0	14,000	1,838.44	.00	12,161.56	13.1%
01423 530920 CONTRACTED SERVICE	0	0	0	3,402.00	.00	-3,402.00	100.0%
01423 554020 SALT & SAND	66,000	0	66,000	49,077.29	.00	16,922.71	74.4%
01423 554100 MISCELLANEOUS	10,000	0	10,000	3,795.39	.00	6,204.61	38.0%
TOTAL SNOW AND ICE REMOVAL	90,000	0	90,000	58,113.12	.00	31,886.88	64.6%
01424 STREET LIGHTING							
01424 52400 SERVICE CONTRACTS	4,000	0	4,000	3,241.51	.00	758.49	81.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
001 GENERAL FUND	APPROP	ADJSTMTS	BUDGET	YTD	EXPENDED	ENCUMBRANCES	BUDGET	USED	
TOTAL STREET LIGHTING	4,000	0	4,000	3,241.51		.00	758.49	81.0%	
01431 TRANSFER STATION									
01431 521010 ELECTRICITY	1,880	0	1,880	1,264.97		.00	615.03	67.3%	
01431 524010 MAINTENANCE & SUPP	21,000	0	21,000	3,839.24		.00	17,160.76	18.3%	
01431 524060 TELEPHONE	959	0	959	.00		.00	959.00	.0%	
01431 529000 RUBBISH & RECYCLIN	75,000	0	75,000	54,742.35		.00	20,257.65	73.0%	
01431 530920 CONTRACTED SERVICE	146,250	0	146,250	112,397.33		.00	33,852.67	76.9%	
01431 541010 GASOLINE	20,000	0	20,000	.00		.00	20,000.00	.0%	
01431 541011 DIESEL FUEL	10,000	0	10,000	.00		.00	10,000.00	.0%	
TOTAL TRANSFER STATION	275,089	0	275,089	172,243.89		.00	102,845.11	62.6%	
01499 D.P.W. ARTICLES									
01499 58673 DPW DUMP TRUCK ATM0	0	180,000	180,000	.00		.00	180,000.00	.0%	
TOTAL D.P.W. ARTICLES	0	180,000	180,000	.00		.00	180,000.00	.0%	
01517 BOH Special Articles									
01517 52421 Water Resource Prot	0	5,756	5,756	.00		.00	5,756.48	.0%	
TOTAL BOH Special Articles	0	5,756	5,756	.00		.00	5,756.48	.0%	
01519 BOARD OF HEALTH									
01519 51105 CLERICAL	26,665	0	26,665	12,128.22		.00	14,536.78	45.5%	
01519 51120 AGENT	99,373	0	99,373	72,618.00		.00	26,755.00	73.1%	
01519 51140 ANIMAL INSPECTOR	1,000	0	1,000	.00		.00	1,000.00	.0%	
01519 51175 PUBLIC HEALTH NURSE	17,675	0	17,675	9,260.04		.00	8,414.96	52.4%	
01519 53030 WATER TESTS	270	0	270	.00		.00	270.00	.0%	
01519 53040 FLU CLINIC	700	0	700	.00		.00	700.00	.0%	
01519 53050 RABIES CLINIC SUPPL	200	0	200	.00		.00	200.00	.0%	

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09									
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
001	GENERAL FUND	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED	
01519	53100	TRAINING & MEETINGS	874	0	874	150.00	.00	724.00	17.2%
01519	53400	TELEPHONE	0	0	0	352.19	.00	-352.19	100.0%
01519	54200	OFFICE SUPPLIES	500	0	500	815.39	.00	-315.39	163.1%
01519	54800	MILEAGE	300	0	300	.00	.00	300.00	.0%
01519	57300	DUES & SUBSCRIPTION	500	0	500	270.00	.00	230.00	54.0%
		TOTAL BOARD OF HEALTH	148,057	0	148,057	95,593.84	.00	52,463.16	64.6%
01541 COUNCIL ON AGING									
01541	51120	COAHS STAFF WAGES	252,994	0	252,994	169,554.76	.00	83,439.24	67.0%
01541	51126	COAHS VAN DRIVER WA	18,865	0	18,865	9,414.75	.00	9,450.25	49.9%
01541	55800	OFFICE OPERATIONS	2,500	0	2,500	803.52	.00	1,696.48	32.1%
01541	55801	COA-PROGRAM EXPENSE	1,000	0	1,000	350.00	.00	650.00	35.0%
01541	55802	COA-TRANSPORTATION	1,780	0	1,780	2,046.83	.00	-266.83	115.0%
		TOTAL COUNCIL ON AGING	277,139	0	277,139	182,169.86	.00	94,969.14	65.7%
01542 YOUTH COMMISSION									
01542	51120	WAGES PART TIME	3,293	0	3,293	.00	.00	3,293.00	.0%
		TOTAL YOUTH COMMISSION	3,293	0	3,293	.00	.00	3,293.00	.0%
01544 VETERAN'S AGENT									
01544	51120	VETERAN'S AGENT	11,000	0	11,000	.00	.00	11,000.00	.0%
01544	55800	VETERAN'S BENEFITS	10,000	0	10,000	626.50	.00	9,373.50	6.3%
		TOTAL VETERAN'S AGENT	21,000	0	21,000	626.50	.00	20,373.50	3.0%
01610 LIBRARY									
01610	51120	WAGES	489,389	0	489,389	353,652.49	.00	135,736.51	72.3%
01610	51121	CUSTODIAL	39,506	0	39,506	31,210.63	.00	8,295.37	79.0%
01610	52400	AUTOMATION	29,083	0	29,083	29,152.50	.00	-69.50	100.2%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09									
ACCOUNTS FOR:			ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
001	GENERAL FUND		APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED
01610	53100	TRAINING & MEETINGS	800	0	800	106.02	.00	693.98	13.3%
01610	54200	OFFICE SUPPLIES	4,000	0	4,000	4,366.00	.00	-366.00	109.2%
01610	54300	REPAIRS & MAINTENAN	17,000	0	17,000	16,969.65	.00	30.35	99.8%
01610	54500	SUPPLIES	3,700	0	3,700	5,512.64	.00	-1,812.64	149.0%
01610	55101	BOOKS	29,000	0	29,000	19,391.17	.00	9,608.83	66.9%
01610	55102	TEEN BOOKS	4,500	0	4,500	2,469.40	.00	2,030.60	54.9%
01610	55103	CHILDREN'S BOOKS	15,000	0	15,000	11,095.45	.00	3,904.55	74.0%
01610	55120	DIGITAL	33,500	0	33,500	20,071.23	.00	13,428.77	59.9%
01610	55131	AUDIO	7,000	0	7,000	5,445.75	.00	1,554.25	77.8%
01610	55132	VISUAL	5,500	0	5,500	4,623.91	.00	876.09	84.1%
01610	55140	PERIODICALS	7,500	0	7,500	5,630.72	.00	1,869.28	75.1%
01610	55822	LIBRARY-PROGRAMS &	2,000	0	2,000	3,523.13	.00	-1,523.13	176.2%
01610	58500	ADDITIONAL EQUIPMEN	5,570	0	5,570	3,863.94	.00	1,706.06	69.4%
TOTAL LIBRARY			693,048	0	693,048	517,084.63	.00	175,963.37	74.6%
01650 PARKS & FIELDS									
01650	51110	RECREATION DIRECTOR	99,373	0	99,373	72,618.00	.00	26,755.00	73.1%
01650	58401	MOWING	44,117	0	44,117	35,815.00	.00	8,302.00	81.2%
01650	58402	SPRINKLER MAINTENAN	6,452	0	6,452	1,350.00	.00	5,102.00	20.9%
01650	58403	ELECTRICITY	4,590	0	4,590	284.19	.00	4,305.81	6.2%
01650	58404	SCHEDULED MAINTENAN	23,830	0	23,830	13,350.00	.00	10,480.00	56.0%
01650	58405	GENERAL MAINTENANCE	30,333	0	30,333	7,679.25	.00	22,653.75	25.3%
01650	58406	SANITATION	3,376	0	3,376	1,632.00	.00	1,744.00	48.3%
TOTAL PARKS & FIELDS			212,071	0	212,071	132,728.44	.00	79,342.56	62.6%
01692 MEMORIAL DAY									
01692	51120	WAGES PART TIME	600	0	600	.00	.00	600.00	.0%
01692	57800	MISCELLANEOUS	800	0	800	.00	.00	800.00	.0%
TOTAL MEMORIAL DAY			1,400	0	1,400	.00	.00	1,400.00	.0%
01710 RETIREMENT OF DEBT									
01710	57400	DEBT PAYMENT	935,000	0	935,000	820,000.00	.00	115,000.00	87.7%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT		
001 GENERAL FUND	APPROP	ADJSTMTS	BUDGET	EXPENDED		BUDGET	USED		
TOTAL RETIREMENT OF DEBT	935,000	0	935,000	820,000.00	.00	115,000.00	87.7%		
01751 LONG TERM DEBT INTEREST									
01751 57400 DEBT INTEREST	345,569	0	345,569	338,309.38	.00	7,259.62	97.9%		
TOTAL LONG TERM DEBT INTEREST	345,569	0	345,569	338,309.38	.00	7,259.62	97.9%		
01820 STATE & COUNTY CHARGES									
01820 57600 STATE & COUNTY CHAR	0	57,948	57,948	38,648.00	.00	19,300.00	66.7%		
TOTAL STATE & COUNTY CHARGES	0	57,948	57,948	38,648.00	.00	19,300.00	66.7%		
01911 MIDDLESEX CO. RETIREMENT									
01911 57500 COUNTY RETIREMENT	1,402,244	0	1,402,244	1,402,244.00	.00	.00	100.0%		
TOTAL MIDDLESEX CO. RETIREMENT	1,402,244	0	1,402,244	1,402,244.00	.00	.00	100.0%		
01913 UNEMPLOYMENT COMPENSATION									
01913 57400 INSURANCE PREMIUMS	30,000	0	30,000	22,073.00	.00	7,927.00	73.6%		
TOTAL UNEMPLOYMENT COMPENSATION	30,000	0	30,000	22,073.00	.00	7,927.00	73.6%		
01914 GROUP INSURANCE									
01914 57400 INSURANCE PAYMENTS	1,474,712	0	1,474,712	1,130,511.40	.00	344,200.60	76.7%		
TOTAL GROUP INSURANCE	1,474,712	0	1,474,712	1,130,511.40	.00	344,200.60	76.7%		
01919 BLANKET & WORKMENS COMP.									
01919 57400 INSURANCE PREMIUMS	389,000	0	389,000	408,783.00	.00	-19,783.00	105.1%		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09								
ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
TOTAL BLANKET & WORKMENS COMP.	389,000	0	389,000	408,783.00	.00	-19,783.00	105.1%	
01920 RESERVE FUND								
01920 59610 RESERVE FUND TRANSF	150,000	-24,600	125,400	.00	.00	125,400.00	.0%	
TOTAL RESERVE FUND	150,000	-24,600	125,400	.00	.00	125,400.00	.0%	
01996 TRANS. TO TRUST FUNDS								
01996 59560 TRANSFER TO TRUST F	215,000	0	215,000	215,000.00	.00	.00	100.0%	
TOTAL TRANS. TO TRUST FUNDS	215,000	0	215,000	215,000.00	.00	.00	100.0%	
TOTAL GENERAL FUND	21,313,243	1,871,992	23,185,235	16,616,745.99	.00	6,568,488.75	71.7%	
TOTAL EXPENSES	21,313,243	1,871,992	23,185,235	16,616,745.99	.00	6,568,488.75		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 09								
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	

GRAND TOTAL	21,313,243	1,871,992	23,185,235	16,616,745.99	.00	6,568,488.75	71.7%	
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** END OF REPORT - Generated by Kelly Beyer **

Certificate of Training



*To all who shall see these presents, Greetings:
This is to Certify that*

Karen Tyler

*Has successfully completed a course of Instruction in
Veterans' Benefits provided by the National Association of
County Veterans Service Officers and recognized by the
United States Department of Veterans Affairs concerning
presentation of claims to the U.S. Department of Veterans
Affairs in matters concerning veterans, widows and orphans.
Given at Washington D.C.*

*This certificate can be used for purposes of accreditation
having earned 32 credit hours.*

April 26, 2024

Zach Migura

NACVSO Director of Education

Christopher Hinton

NACVSO President



PETTY CASH ADMINISTRATION

PURPOSE:

To mitigate the risk of fraud and ensure the Town disburses cash only for legally valid liabilities, this policy establishes guidelines for the expenditure of Town funds.

POLICY:

The policy of the Town is that *Petty Cash* accounts may be established for departments that need a small amount of cash to make change for cash payments received(i.e. excise tax bill).

PROCEDURES:

- Requests for petty cash accounts or changes to the limit must be submitted in writing to the Treasurer
- All requests for establishment of petty cash accounts or changes to limits must be subject to approval of the Treasurer
- If approved by the Treasurer, the specific petty cash account should be under the custody of one authorized official in the respective department
- Petty cash will be drawn from a line item in the requesting department's budget;

If it has been determined that any inappropriate uses of petty cash has occurred or if the required petty cash policy is not being followed, the account will be terminated, and the custodian could face possible disciplinary actions

EFFECTIVE DATE

This policy was adopted in May 2024



EMPLOYEE EXPENSE REIMBURSEMENT POLICY AND PROCEDURES

Purpose

To establish a policy that sets out procedures for a uniform method for approval, payment and accounting of reimbursements to employees for legitimate business- related expenses.

Scope

This policy covers all employees, elected officials, and appointed officials of the Town of Carlisle. The term employee will be used throughout the policy for all covered under the policy.

Procedures

Town employees are encouraged to identify and have the Town prepay all expenses (e.g., plane tickets, hotel accommodations, conference fees). In addition, Town employees are encouraged to have expenses (e.g., office supplies) directly billed to the Town. The Town has accounts set up with multiple vendors to minimize out of pocket expenses incurred by employees.

Employees are expected to secure approval from their department manager and/or the Superintendent of Schools for school employees or the Town Administrator for town employees prior to incurring business-related reimbursable expenses.

For certain town non-union employees, they may receive approval to use their discretion before incurring business-related expenses and may not be required by management to secure pre-approval for each expense. These approvals must be made in writing by the Town Administrator for town employees and be filed with the Town Accountant's Office.

1. Procedures for requesting and receiving reimbursement are as follows:
 - a) The employee completes the employee expense reimbursement form
 - Name: Enter your name
 - Occurrence Date: Enter the date(s) when the expenses were incurred.
 - Purpose: Enter purpose for incurring expense.
 - Expenses: Complete the expense portion of the form. (Refer to the "Covered Expenses" portion of this policy, for reimbursement specifics).

- Mileage: Complete this section by listing the total business-related mileage; Cents/Mile IRS/ Union Agreement allowable amount multiply the number of miles times the cents per mile to equal total amount due.
- b) The employee attaches all original receipts to the employee expense reimbursement form. When an employee pays by personal check, a copy of the canceled check must also be attached to the reimbursement form. When the employee uses his/her credit card, the customer has a copy of the credit card receipt and a copy of the credit card statement showing the charge must also accompany the employee expense reimbursement form.
 - c) Employee signs and dates the employee expense reimbursement form and submits it to department manager or assigned representative for approval. Reimbursement requests must be submitted no later than one month after the expenses have been incurred.
 - d) The department manager reviews the employee expense reimbursement form and the attachments to ensure that the expenses are business-related and fall within the policies set forth by the Town prior to signing the form. If questionable expenses are included on the form, the department manager should ask the employee for clarification, gaining mutual agreement whether the expense falls within the Town definition or reasonable, reimbursable expenses. Approval is deemed given once the department manager signs and dates the form.
 - e) The department manager submits the employee expense reimbursement form to the town accountant with the Schedule of Bills Payable so that the employee can receive reimbursement of the business-related expenses in a timely manner.

The following expenses are considered reasonable employee reimbursable expenses:

a) Business Mileage

Mileage incurred with a personal vehicle as part of business travel from town offices to an outside destination. Travel must be listed from the town offices, not from the person's home. If the person is traveling from their home to an outside business location, only the mileage incurred more than their normal commute to the town office is reimbursable. Reimbursement will be made for the actual business travel at the current IRS rate per mile or the amount set in the collective bargaining agreement of your union. Employees must log their origination point and destination point on the reimbursement form.

b) In-State Travel expenses

Employees will be reimbursed for in-state travel related expenses only when the travel has been approved in advance by the department manager.

c) Out-of-State Travel expenses

All out-of-state travel must be approved in advance by the Town Administrator or the Superintendent of Schools.

d) Business travel requiring overnight accommodations

The Superintendent of Schools must give prior approval to school employees and the Town Administrator for town employees before any travel outside of the normal business area is incurred. Expenses incurred for hotel/motel/etc. accommodations whenever overnight travel is required will be reimbursed for actual expenses incurred. Employees are expected to stay at "average rate" facilities utilizing a conference rate or a group rate when available. Employees will not be reimbursed for "wet bar" expenses incurred in their room. An itemized hotel/motel receipt is required as documentation for all overnight accommodation reimbursement requests.

e) Air Transportation

Employees are expected to secure the lowest available fares for airplane, train, or other vehicle transportation. Airplane travel should be at economy, coach, or other lower travel rates. The employee will be reimbursed for actual out-of-pocket expense and receipts must be attached to the expense reimbursement form. Airport parking and/or shuttle fees are reimbursable if receipts are submitted.

f) Rental Cars

Employees are expected to use the most reasonable transportation services available to them. Rental cars should be limited to mid-class or smaller vehicles, unless the number of persons attending requires a larger vehicle. Receipts must be attached to the employee reimbursement form.

g) Business Meals, luncheons

The Town will reimburse employees for approved business meals. Approval must be received by the department manager for in-state travel and by the Superintendent of Schools for school employees and the Town Administrator for town employees for out-of-state travel. Reimbursement will not be made for alcoholic beverages. Employees are expected to limit meals to a reasonable expense amount and should not include "high priced specialty meals." Reimbursement will be based on actual expense incurred but not to exceed \$65-70 per day or the amount set in the collective bargaining agreement of your union. Employees are expected to use reasonable discretion in their selection of menu items, whether via room service or in other dining facilities. Itemized receipts must be attached to the expense reimbursement form.

h) Business and Office Supplies

The employee must have the department manager's approval to incur expenses of this nature BEFORE any expenses are incurred. Itemized receipts must be attached to the employee expense reimbursement form for all purchases of this nature. The Town has accounts at a variety of businesses and office supply vendors and encourages staff to use these vendors first, if possible.

i) Training

Approved training that is not prepaid by the Town will be considered a reimbursable business expense. Receipts must be attached to the employee expense reimbursement form.

j) Postage

Special postal services or delivery services not available in the Town or which require immediate off site service that is business-related will be reimbursed to the employee. Receipts must be attached to the employee expense reimbursement form.

k) Business-Related Expenses for Other Miscellaneous Items

From time to time other business-related expenses may be incurred that are not listed in this policy, such as parking, road tolls or fees, use of rental equipment, or use of a taxi service. The employee must secure prior approval from his/her department manager before incurring such an expense. The employee will be reimbursed for actual business-related expenses. Receipts must be attached to the employee expense reimbursement form.

2. Non Reimbursable Expenses

The following expenditures incurred by an employee in the course and scope of their duties shall not be reimbursed:

- a. Massachusetts sales tax
- b. Alcoholic beverages including liquor, beer and wine
- c. Flowers and gifts for employees or others
- d. Gift Cards
- e. Charitable contributions
- f. Political contributions
- g. The personal portion of any trip
- h. Family expenses, including those of a partner when accompanying employee on Town business, child or pet care
- i. Entertainment expenses, including theatre, shows, movies, sporting events, sightseeing tours, golf, spa treatments, etc.

- j. Non-mileage personal automobile expenses including repairs, insurance, gasoline, traffic citations
- k. Personal losses incurred while on Town business
- l. Expenses paid for by any other organization
- m. Valet services
- n. Mileage while traveling as a passenger in a privately owned car
- o. Personal travel insurance
- p. Medical or hospital expenses
- q. Theft, loss or damage to personal property while on Town business
- r. Personal toilet articles, postage, reading material, personal telephone calls while on Town business

3. Employee Misconduct

Disciplinary or corrective action should be taken whenever it is determined that an employee falsified an employee expense reimbursement form or failed to pay their bill after the Town reimbursement.

When it has been determined that an employee has knowingly and purposefully falsified an employee expense reimbursement form, the Town may take disciplinary action up to and including termination.

If the employee has violated a local, state or federal law, proper authorities will be contacted.

4. Exceptions to Policy

Exceptions to this policy may be approved by the Town Administrator or the Superintendent of Schools. Exceptions should be made in writing and attached to the employee expense reimbursement form.

EFFECTIVE DATE

This policy was adopted in May 2024



DISBURSEMENTS

PURPOSE

To ensure that cash is disbursed only upon proper authorization for valid expenditures and payroll and are supported by the appropriate documentation.

APPLICABILITY

This policy applies to the job responsibilities of the Town Accountant and Treasurer Collector in his or her role as Treasurer/Collector and the role of the Select Board in approving warrants. It further applies to all department heads, officials, and employees who work for the Town and have spending authority.

POLICY

The Town of Carlisle will release disbursements for accounts payable and payroll only after warrants are duly signed and approved by the Select Board. The Town Accountant shall be responsible for reviewing payroll submissions and accounts payable vouchers for accuracy, supporting documentation, compliance with procurement laws and policies, and proper department approvals before including them on a warrant. The Treasurer/Collector shall be responsible for disbursing all authorized payments by check, bank transfer, or direct deposit.

A. Responsibilities

Departments must:

- Verify sufficient funds are available in the appropriate account(s)
- Submit accounts payable vouchers with original receipt(s) and invoice(s)
- Indicate account(s) to be charged
- Include only current fiscal year charges
- Supply supporting documentation that procurement requirements have been met
- Prepare a payroll summary based on employees' signed time sheets, including rate of pay, hours worked, pay type earned (e.g. regular, overtime, detail, etc.), and accrued time used (e.g., vacation, personal or sick)
- Obtain the department head's original signature, stamp signatures are not allowed, on each accounts payable and payroll submission

Please note: elected and appointed boards that serve as the department head authorized to expend town funds must approve vendor and payroll submissions. The committee may delegate this approval authority, by vote, to one of its members, who shall make available to the board, at the first meeting following such action, a record of such actions. Under no circumstances can elected or

appointed boards assign this responsibility to the professional or other staff.

Town Accountant:

- Review each submission for completeness and accuracy
- Verify it is a legal purpose, the appropriate account(s) charged, and funds are available
- Confirm proper documentation supplied and authorized signature affixed to each submission
- Return submission lacking proper funding, documentation and authorization to appropriate department, indicating the reason
- Prepare and sign the warrant for the Selectmen's approval

Select Board:

- Review each warrant submitted for approval
- May examine payroll, invoices, and backup documentation
- May direct inquiries to the Town Accountant on particular submissions
- Approve warrant by majority of its members
- Cannot assign the warrant approval responsibility to the Town Administrator

Treasurer/Collector:

- Reviews detailed warrant and verifies that no outstanding amounts are due from any listed individuals and/or vendors
- Holds back check(s) written to a payee with a liability to the Town, applies it to the amount due the Town, and issues a net check to the recipient for any remaining balance
- Disburses all authorized payments by check, bank transfer, or direct deposit

B. Unpaid Bills of the Prior Year

Departments will submit expenses for the current fiscal year. In the event a department submits a charge for a prior fiscal year, the Town Accountant may not pay it from the current appropriation. A 9/10th special town meeting vote is required before payment is authorized.

C. Emergency Disbursement

As a rule, all disbursements are made through the warrant process. However, in an emergency or extenuating circumstance where payment must be made to a vendor outside of the normal warrant process, the Treasurer Collector may issue a manual check with written authorization of the Town Accountant and the Town Administrator.

D. Audit

All approved warrants are subject to audit by the Town's independent auditor.

REFERENCES

[M.G.L. c, 41, §§41, 41A, 41B, 41C, 42, 43, 52, 56](#) [M.G.L. c 44, §§56, 58, 64](#) [M.G.L. 30B](#)

Town of Carlisle Bylaw: Section 3.3.1, Treasurer Duties Town Personnel Bylaw
Collective Bargaining Agreements

EFFECTIVE DATE

This policy was adopted May 2024



SELECT BOARD
TUESDAY, MAY 28TH, 2024
AT 7:00 P.M.
TOWN HALL (CLARK ROOM)
66 WESTFORD ST, CARLISLE, MA
HYBRID MEETING

AGENDA

TIME	PURPOSE
6:30 p.m.	Executive Session – Union Negotiation Goals (Dispatch)
7:00 p.m.	1. Community Input
7:05 p.m.	2. Board Reorganization
7:10 p.m.	3. Appointments and Resignations
7:25 p.m.	4. Pole Petition Hearing
7:35 p.m.	5. Shared Services
8:00 p.m.	6. Hanscom Private Jet Expansion
8:45 p.m.	7. Online Donations Discussion
9:05 p.m.	8. Town Meeting and Town Election Follow Up
9:20 p.m.	9. TA Report
9:30 p.m.	10. Cemetery Deeds
9:40 p.m.	11. Minutes and Warrants
9:50 p.m.	12. Liaison Reports
9:55 p.m.	13. Community Input
	Adjourn

* The meeting agenda lists all topics reasonably anticipated by the Chair at the time of posting. Agenda times are approximate, and items may be taken up out of order to facilitate the use of time.

Join Zoom Meeting

<https://us02web.zoom.us/j/84860744090?pwd=K3pTbFRtemJrMjVmNU00dURhMGNVZz09>

One tap mobile

+16469313860,,84860744090#,,,,*992633# US

+19292056099,,84860744090#,,,,*992633# US (New York)