

TOWN ADMINISTRATOR REPORT



Ryan M. McLane

January 27, 2026

Town Events and Town Hall News

TA Coffee Hour

February's Coffee Hour will be hosted at the Gleason Public Library on February 18 at 10am. Residents are encouraged to bring questions about the upcoming budget cycle or any matter of interest. I plan to hold coffee hours through Town Meeting and will likely cycle through the Town's public buildings. We will announce all upcoming coffee hours on the Town website and through social media.

Municipal Newsletter, Email Alerts, and Podcasts

We are always looking for ways to strengthen communication with residents. If you would like to stay informed about what is happening in Town, please consider signing up for our email alerts, watching for our monthly newsletter, and subscribing to our weekly podcast.

[Email Alerts](#)
[Newsletter Link](#)

Carlisle Connection Podcast:
[Spotify](#)
[Apple Podcast](#)

Human Resources Report and Appointments

We are notifying the Board of the following employee appointments:

Town Administrator Appointments

- None

Fire Chief Appointments

- None

HR Report from Assistant Town Administrator and HR Director Aubrey Thomas

This report includes bittersweet retirement announcements.

James Powderly, Plumbing and Gas Inspector, will retire effective March 31 after 18 years of dedicated service to the Town of Carlisle.

Linda Fantasia, Health Agent, will retire effective March 1 after more than 39 years of service to Carlisle. Her decades of commitment and institutional knowledge will leave a significant impact, and the Board of Health will have big shoes to fill.

Jim O'Shea, CPS Superintendent, will retire at the end of the school year after 10 years of service to the Carlisle community.

All three individuals have made meaningful contributions to the Town and will be difficult to replace. We will have more about each of these pending retirements to include praise for their service, but please join me in congratulating them and wishing them well as they prepare for their next chapter.

Department Updates and Information

2025 Free Cash Certification

The Department of Revenue certified Carlisle's Free Cash in the amount of \$4,676,426. Free Cash represents the portion of the Town's prior-year funds that remains available for appropriation after all outstanding obligations and liabilities have been fully counted. Free Cash is the amount available for consideration by Town Meeting in terms of capital and other one-time requests in addition to making up the largest percentage of Carlisle's reserves. The Town's financial policies require reserves to be maintained at a level equal to 10–12 percent of the operating budget. I would like to thank Kelly and the Finance Team for their work in closing the fiscal year. Receiving these certifications without correction or comment is an annual reminder of the staff's professionalism, accuracy, and strong financial stewardship.

Select Board CPA Article

We filed a CPC project placeholder on your behalf, seeking legal fees and support for the investigation and potential transfer of Article 97 land as part of the Bog House Affordable Housing project. This submission requires your approval. We have asked for the funding, \$15k, to alleviate pressure on the Town's legal budget.

TA Bylaw Submission

The legislature is in receipt of the amended TA Bylaw, the non-substantive changes approved by the Board at your last meeting. According to your delegation, the Special Act has already gone through its third reading, meaning it is ready for vote. There is no timeline for when this might be voted on, but we do anticipate it will be completed before the end of the summer.

Budget Updates

The Finance Committee held its annual series of marathon meetings with Town departments last week, including presentations and in-depth conversations with officials from the Carlisle Public Schools and the Concord-Carlisle Regional High School. The Committee will meet this week to review key

takeaways from those discussions and deliberate on the decisions necessary to finalize the overall budget. The goal is to create the budget's second draft in early February.

I will be attending the Massachusetts Municipal Association's Connect 351 conference this week, which typically provides important early insight into the upcoming budget year, particularly with respect to state aid projections and preliminary health insurance cost trends. This information will continue to inform budget deliberations and support Town officials as they finalize a budget recommendation for consideration at Town Meeting.

For up to date information on the budget, visit:

<https://www.carlislema.gov/1083/Budget-Information>

Finally, I have prepared a mid-year report for your review and will present it on Tuesday the 27th or Tuesday the 10th. The Finance Team would like your feedback on this report so we can continue to make it a useful document and exercise.

Capital Project Updates

Elevator Modernization Project

No new information.

Town Hall Bathroom Renovation

The restroom project will begin this winter and is expected to be completed prior to the Annual Town Meeting. In addition, the Facilities Director is planning the department's work related to the Town Hall mechanical room expansion. I will update the Board once that project is fully planned.

Cemetery Mapping and Software Implementation

No new information.

Community Preservation Act (CPA) Projects

Diment Park Study

No new information.

Cranberry Bog Dam #1 Repair

Work related to the emergency maintenance repair is progressing. SumCo and its contractor have completed the ground-penetrating radar (GPR) survey and are prepared to present their findings to the Conservation Commission and seek authorization to proceed with construction. Based on prior discussions with SumCo, the repair work itself is expected to take approximately one to two weeks; however, winter conditions may affect timing, as work cannot proceed if the ground is frozen. In parallel, all permits required for the spring/summer repair have been secured, including the ODS permit under Chapter 253 and the Order of Conditions, and have been properly recorded at the

Registry of Deeds.

Meghan and I finalized the RFP for the Phase 1 repair. This RFP is now under review by ConsCom and should be put out to bid early next month. Phase 2 preparations will not begin until ConsCom has had the chance to review the hydrology study analysis.

Hydrology Studies – Greenough and Cranberry Bog

No additional information.

Bog House Affordable Housing Feasibility Study

I am working with Julie and the CAHT to finalize contracts with Gienapp and Nitsch to advance this project's schematic design phase.

Benfield Keyless Entry System

Stephen and I met with the system contractor to complete the final phase of this project, which focused primarily on repairing three failed systems. As part of this work, the contractor also installed identification stickers on each resident lock system to help residents more easily and quickly access their units. A potential next phase of the project would evaluate the addition of building-wide Wi-Fi connectivity to support remote key entry capabilities when needed.

Building Construction Projects

Library Renovation

I met with Martha and the Library Trustees to receive an update on the project and to review the proposed timeline. As previously discussed, fundraising efforts have fallen short, while projected costs have increased since the original design was completed more than three years ago. The total project budget is now estimated at \$3.5 million, inclusive of contingency and other soft costs. To address the funding gap, the Library Trustees plan to continue fundraising efforts and request additional Community Preservation Act (CPA) funding at Annual Town Meeting. To present the most accurate request possible, the Trustees intend to put the project out to bid in March, obtain current construction cost estimates, and bring that information forward for Town Meeting consideration. If all funding is approved, construction could begin as early as June. The final project scope also includes the proposed mechanical room expansion and the library coil replacement, both of which will be managed by the Municipal Facilities Committee (MFC).

Police Station Renovation

Attached to this report is the most recent project budget as presented to the Police Station Renovation Building Committee. Project stakeholders continue to meet on a weekly basis to coordinate work and address outstanding items, and the Committee meets at least monthly to review progress and key decisions. Despite contingencies that continue to be monitored, we are pleased to report that the project remains on schedule and within the approved budget.

Fire Station Renovation

No new information.

DPW Renovation

No new information.

Upcoming Discussion Topics

Personnel Policies: Aubrey will continue to review personnel policy revisions with the Board. The goal for these policy revisions is to have an updated manual complete by the end of the fiscal year.

Legislative Delegation: Your meeting with Representative Cataldo will be next week. We have planned a meeting with Senator Barrett on March 24th.

Budget and Town Meeting: The budget and warrant articles under consideration at the Annual Town Meeting will become a primary talking point for your next few meetings.

Approval Notifications

- None

Staff Recognition

I would like to recognize the following staff members for their outstanding contributions to the Town of Carlisle:

Aubrey Thomas

Congratulations to our Assistant Town Administrator on her continued commitment to professional development. Aubrey has successfully recertified as a Massachusetts Certified Public Purchasing Official (MCPPO). Recertification requires the completion of at least 25 hours of Office of the Inspector General–approved continuing education within a three-year certification period, a standard Aubrey met while continuing to manage her full range of responsibilities.

With this achievement, the Town now has three MCPPO-certified officials on staff, strengthening our procurement capacity. We also plan to add a member of the Facilities Department to the program this year to further increase redundancy.

Our At-Risk Group

I would like to commend Deputy Chief Booth, Sgt. Baxter, Chief Sorrows, Lt. Newman, Kathleen Bond, and Laura Duff for their outstanding work as members of the Town's interdisciplinary At-Risk Group. Established as a goal of Chief Amendola, the group is already delivering meaningful results for the community. Through close collaboration, members recently worked together to successfully connect an individual with appropriate services and resources, achieving a positive

outcome that would not have been possible through any single department acting alone. While specific details cannot be shared due to confidentiality and information-sharing considerations, this coordinated response highlights the strength of a team-based, cross-departmental approach to community support. This success reflects the professionalism, dedication, and compassion of the staff involved and serves as a strong example of the positive impact Town employees have when working together to assist residents.

Upcoming Select Board Dates of Interest

- **February 3:** Potential Nuisance Dog Hearing
- **February 10:** Regular Select Board Meeting
- **February 16:** Presidents' Day Holiday
- **February 24:** Regular Select Board Meeting

Upcoming Select Board Meeting Draft Agenda

TBD

Free Cash Certification
Free Cash Calculation - Fiscal Year 2026

Begin:	
Unreserved Undesignated Fund Balance	4,832,970.00
Subtract:	
Personal Property Tax Receivable	2,714.00
Real Estate Tax Receivable	242,905.00
Other Receivables in Deferred Revenue	
	0.00
Total	0.00
Other Receivables, Overdrawn Accounts, Deficits	
SR State Earmark - Gen Gov't	30,000.00
Total	30,000.00
Free Cash Voted from Town Meeting Not Recorded	0.00
Add:	
Circuit Breaker, Other Closed Accounts, Adjustments:	
	0.00
Total	0.00
Deferred Revenue (Credit Balance+, Debit Balance-)	119,075.00
Free Cash Calculation for 2025	4,676,426.00
Reviewed By:	Amy Handfield
Certified On:	1/12/2026

CARLISLE POLICE – COMMITTEE UPDATE



Agenda Items:

Budget Summary

Carlisle PD Budget Update - December 2025	Budget	Budget Revisions	Adjusted Budget	Anticipated	Cost to Date	Balance	% Expended
Owner's Project Manager							
<i>Design & Bidding</i>	25,000		25,000	25,000	25,000	0	100.0%
<i>Construction Administration</i>	175,000		175,000	175,000	58,000	117,000	33.1%
<i>Closeout</i>	18,000		18,000	18,000	-	18,000	0.0%
OPM - Subtotal	\$ 218,000	\$ -	\$ 218,000	\$ 218,000	\$ 83,000	\$ 135,000	38.1%
Architecture and Engineering							
<i>Construction Administration</i>	100,800		100,800	100,800	56,448	44,352	56.0%
<i>Closeout</i>	1,200		1,200	1,200	-	1,200	0.0%
<i>Reimbursable Expenses</i>	10,250		10,250	10,250	2,642	7,608	25.8%
Architectural/Engineering Subtotal	\$ 112,250	\$ -	\$ 112,250	\$ 112,250	\$ 59,090	\$ 53,160	52.6%
Construction							
<i>Construction</i>	3,394,761		3,394,761	3,394,761	508,908	2,885,853	15.0%
<i>Change Orders</i>			0	0	-	0	0.0%
Construction Total	\$ 3,394,761	\$ -	\$ 3,394,761	\$ 3,394,761	\$ 508,908	\$ 2,885,853	15.0%
Project Expenses							
<i>Construction Testing Services</i>	15,000		15,000	15,000	-	15,000	0.0%
<i>Utility Backcharges</i>	5,000		5,000	5,000	-	5,000	0.0%
<i>Misc. Project Expenses - AECOM</i>	20,000	\$ 65,000	85,000	85,000	45,220	39,780	53.2%
<i>Printing Expenses</i>	5,000		5,000	5,000	850	4,150	17.0%
<i>Legal Fees</i>	5,000		5,000	5,000	-	5,000	0.0%
Project Expenses Subtotal	\$ 50,000	\$ 65,000	\$ 115,000	\$ 115,000	\$ 46,070	\$ 68,930	40.1%
Furnishings and Equipment							
<i>FF&E</i>	25,000		25,000	25,000	-	25,000	0.0%
FF&E Subtotal	25,000	\$ -	25,000	25,000	-	25,000	0.0%
<i>Owner's Contingency</i>							
	444,521	\$ (65,000)	379,521	379,521		379,521	14.6%
Total Budget	\$ 4,244,532	\$ -	\$ 4,244,532	\$ 4,244,532	\$ 697,069	\$ 3,547,463	16.4%



Carlisle Financial Monitoring

FY2026 Mid-Year Report

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

INTRODUCTION



This report summarizes the Town's budget performance at the mid-year mark. Its goals are to promote financial transparency and provide Town officials with timely, data-driven information to support policy and decision-making. The report focuses on four key areas:

- Operating expenses
- Revenue performance
- Capital budget updates
 - Capital Plan Expenditures
 - Building Projects
 - Road maintenance
 - CPA Projects
- Financial monitoring

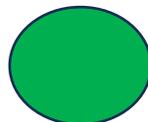


Throughout the report, these red, yellow, and green circles indicate no issues (green), an issue to monitor (yellow), or an issue to address (red).

While the narrative sections below highlight key trends and issues, a detailed, line-by-line review of all Town finances are included as attachments. All financials are as of December 31, 2025.



OPERATING BUDGET EXPENSES



The operating budget is performing better than expected at the midpoint of the fiscal year. As of this report, Town departments have expended 48.22% of appropriated funds. While we are monitoring some line items (see below), if this budget continues to perform at this pace, Town Officials can expect a Free Cash return of \$500,000 to \$700,000.

Concerning line items



Communications

The Dispatch Department has cost overruns from unforeseen overtime and the addition of IT maintenance costs. It is important to note that the IT costs are now mandatory for public safety computers and that the Communications Department also covers police-related costs. These IT costs were not calculated in the FY26 budget. We expect the Communications line item to need a transfer before the end of the fiscal year (\$20k). To correct this problem in the future, we have moved all IT expenses to the Town Administrator's budget in FY27.

Monitored Budget Lines



Town Hall Maintenance

This line is currently in line with budgeted expectations, but rising costs of deferred maintenance projects requires additional funding. We have corrected this in the FY27 budget request but will need to monitor FY26 for potential overages.

Police Department

This line item took some early hits with an unexpected employee payout and overtime costs related to hiring and training new officers. This line item will need continuous monitoring, but we do not expect an end of year transfer at this time.

Veterans Agent

For the first time in a couple of years, we have a Chapter 115 client. Although this budget does not have any recorded expenses (the Lexington assessment is paid at the end of the year), we will need to monitor the account as the new client draws down available funds.

Recreation Department

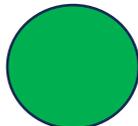
Early seasonal mowing and field maintenance expenses have put this budget over the 50 percent marker, but the Finance Team has no concerns currently.

Group Insurance

For the first time in a few years, the group insurance line has stabilized with no unexpected additions to the benefit. However, given the cyclical nature of this line item, we will continue to monitor its performance.



REVENUE



Mid-year revenues are meeting budgeted expectations. Although we have only collected 47.24% of revenues, the second half of the year includes increased collections for excise taxes, dog licenses, and transfer station stickers. Additionally, if investment revenues continue to perform strongly, revenue should exceed our budgeted expectations by the end of Q3.

Concerning Line Items



Solar Lease Revenue - A good issue, but this should be accounted for in FY27 revenue projections as this is a steady revenue source. Right now, our revenue projections do not account for this revenue.

Recycling Revenues - This trend continues with recycling revenues declining despite increased participation. This is largely outside of the Town's control.

Department Revenues - It is unclear at this moment why several department revenues are underperforming, but the Finance Team will investigate this for future decisions.

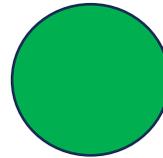
Monitored Budget Items 

Gas Permits and Charging Stations

Of all the monitored revenue lines, these are the categories that deserve the most attention and the trend could continue beyond FY26. The Finance Team will monitor these accounts and adjust projections/make recommendations if necessary.



CAPITAL AND PROFESSIONAL SERVICES



A full report on all capital projects and professional services can be found in this report's attachments with indicators and notes.

Projects with Green Indicators 

These project are complete. Most if not all of the remaining funds for this project will return to the General Fund and assist with the Town's Free Cash calculation.

Projects with Green Indicators 

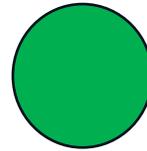
These project are ongoing. A full report on all ongoing projects is made to the Select Board at each of their meetings through the Town Administrator's report.

Projects with Red Indicators 

The only project flagged by the Finance Team is the ongoing Waste Water Treatment Repairs (WWTP) managed by our third-party consultant and the Facilities Department. Due to the pace of these types of repairs, our expenses have not kept up with budgeted funds. For this reason, we are recommending that the Town skip the FY27 investment of \$150k in the capital plan.



BUILDING RENOVATION PROJECT FUNDS

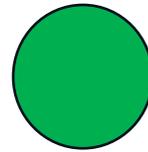


The Town has committed to two large renovation projects, the Police Station (construction) and the Fire Station (design only at this point). The Police Station is a fully designed, funded, and underway. The expectation is that the Police Department project will complete in FY27. The Fire Station project is fully funded for design only. The construction funding request will come at an upcoming Town Meeting. The following chart identifies the high-level budget for each project as of December 31, 2025.

Police Station Renovation	
<u>Funding Sources:</u>	
Borrowing Authorization - ATM 5/13/24 Art 13	\$ 3,550,188.00
Borrowing Authorization - ATM 5/18/25 Art 18	\$ 694,344.00
ARPA - OPM Services	\$ 13,697.13
	\$ 4,258,229.13
<u>Awarded Contracts:</u>	
TBA Architects	\$ 102,000.00
Construction Monitoring Services (CMS)	\$ 218,000.00
AECOM	\$ 63,320.66
APC Development Group	\$ 3,410,297.90
Total Commitment	\$ 3,793,618.56
Remaining Balance	\$ 464,610.57
<u>Expenditures through 12/31/25:</u>	
FY2024	\$ 132,726.66
FY2025	\$ 56,490.37
FY2026	\$ 456,842.66
	\$ 646,059.69
Fire Station Renovation Design	
<u>Funding Sources:</u>	
ARPA - OPM Services	\$ 142,500.00
Free Cash - ATM 5/18/25 Art 19	\$ 150,000.00
Borrowing Authorization - ATM 11/2/25 Art 2	\$ 1,400,000.00
	\$ 1,692,500.00
<u>Awarded Contracts:</u>	
Construction Monitoring Services (CMS)	\$ 177,500.00
Municipal Resources Inc.	\$ 7,500.00
Tecton	\$ 1,396,000.00
Total Commitment	\$ 1,581,000.00
Remaining Balance	\$ 111,500.00
<u>Expenditures through 12/31/25:</u>	
FY2025	\$ 17,500.00
FY2026	\$ 247,061.74
	\$ 264,561.74



CHAPTER 90 AND ROAD MAINTENACNE FUNDS



The Town's road maintenance is funded through Chapter 90 and any additional capital funds appropriated. Last year, Town Meeting voters added \$375k to the funding received from the Commonwealth to help address the Town's road maintenance backlog.

Here is a high-level snap shot of the Town's road maintenance funds:

Total Available Funds as of December 31, 2025 \$598,463

Outstanding Projects

- Complete Streets Design \$135,000
- Complete Streets Contingency \$100,000
- Audubon Lane (potential) \$125,000

Total Reserve \$238,463

For more on the Town's Road Maintenance Plan, visit: <https://www.carlislema.gov/1228/Road-Maintenance>



CPA FUNDS AND PROJECTS

Total CPA fund balances by category not appropriated at Town Meeting:

- Undesignated \$2,303,287
- Historic \$115,456
- Open Space and Recreation \$0
- Community Housing \$636,217

Total \$3,054,960

Town Meeting Appropriated Project Updates

Heald House



- nearing completion, on-time and on-budget

Diment Park

- Design contract signed; project should be completed in FY27 with a recommendation to be made regarding the actual rehabilitation at Annual Town Meeting in 2027

Cranberry Bog Dam #1

- Emergency repairs complete, phase 1 design complete and will be bid in FY26. Phase 2 is likely FY27 and will require additional funding

Hydro Studies

- Professional data collection is complete. Analysis of findings is ongoing with a presentation date set for spring 2026

Benfield Accessibility

- nearing completion, on-time and on-budget

Rental Assistance

- nearing completion, on-time and on-budget

Banta Davis Track Rehabilitation

- Project complete, on budget

Spalding Field Rehabilitation

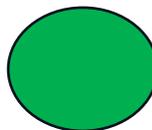
- Still in the design phase with construction likely in fall 2026

CCHS Amenities Building

- Project cancelled due to lack of funding in Concord



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 December 31, 2025, the Town \$6,418,665 in reserve or 17.41%.

FY26 Operating Budget	\$ 36,861,687
Stabilization as of 12/31/25	\$1,742,239
Certified Free Cash as of 7/1/25	\$4,676,426

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 12/31/25.

Internal Audit



Town policy requires semi-annual internal auditing of cash receipts by the Financial Management Team. The Finance Team completed an audit of all Council on Aging and Human Services accounts and worked with the department to create long-term planning and increased controls (preventative, not correcting).

The Finance Team will complete a second internal audit by the end of the fiscal year, placing us in compliance with Town policy.

Department Reconciliation



The Town Accountant reconciles expenditures and revolving funds with departments monthly. The last reconciliation was completed in December 2025.

External Audit



The town continues to work with CBIZ (formally Marcum). The FY25 audit was initiated in August. The auditing team met with the Town Administrator's working group to set auditing goals with field work continuing into the New Year. The audit is expected to be completed on time and presented publicly to the Select Board in March.

 *no concerns
 *monitoring
 *must address an issue (see notes)

DEPARTMENT	BUDGET	YEAR-TO-DATE EXPENDED	AVAILABLE BUDGET	% USED	
TOWN HALL & GENERAL EXPENSE	748,477.00	286,764.84	461,712.16	38.31%	*\$20,000 reserve fund xfer (STM costs)
TOWN HALL MAINTENANCE & FACILITIES	288,869.00	141,223.41	147,645.59	48.89%	
HISTORICAL COMMISSION	16,098.00	786.47	15,311.53	4.89%	
ZONING BOARD OF APPEALS	1,000.00	-	1,000.00	0.00%	
TOWN ACCOUNTANT	190,717.00	78,557.64	112,159.36	41.19%	
TREASURER	201,666.00	75,587.70	126,078.30	37.48%	
HUMAN RESOURCES	167,588.00	58,699.71	108,888.29	35.03%	
TOWN CLERK	152,658.00	64,096.26	88,561.74	41.99%	
ASSESSORS	224,635.00	105,925.14	118,709.86	47.15%	
PLANNING BOARD	181,051.00	87,423.69	93,627.31	48.29%	
SUB-TOTAL GENERAL GOVERNMENT	2,172,759.00	899,064.86	1,273,694.14	41.38%	No concerns with general government
POLICE	2,219,988.00	1,107,890.77	1,112,097.23	49.91%	payouts, hirings, and overtime costs
FIRE	807,710.00	336,978.37	470,731.63	41.72%	
COMMUNICATIONS	478,707.00	254,425.03	224,281.97	53.15%	Unexpected IT costs, overtime
CONSERVATION	159,165.00	46,057.50	113,107.50	28.94%	
INSPECTION SERVICES	242,643.00	107,224.75	135,418.25	44.19%	
STREET LIGHTING	4,000.00	1,247.94	2,752.06	31.20%	
SUB-TOTAL PROTECTION OF PERSONS & PROPERTY	3,912,213.00	1,853,824.36	2,058,388.64	47.39%	Monitoring public safety costs
DEPARTMENT OF PUBLIC WORKS	944,591.00	359,226.40	585,364.60	38.03%	
SNOW & ICE	90,000.00	12,431.00	77,569.00	13.81%	
TRANSFER STATION	273,200.00	117,192.54	156,007.46	42.90%	
ROAD MAINTENANCE	89,800.00	33,473.36	56,326.64	37.28%	
SUB-TOTAL PUBLIC WORKS	1,397,591.00	522,323.30	875,267.70	37.37%	No concerns with public works
BOARD OF HEALTH	159,209.00	67,488.75	91,720.25	42.39%	
COUNCIL ON AGING	283,328.00	119,792.53	163,535.47	42.28%	
VETERAN'S AGENT	22,000.00	-	22,000.00	0.00%	new chapter 115 client
SUB-TOTAL HEALTH & HUMAN SERVICES	464,537.00	187,281.28	277,255.72	40.32%	No concerns with health and human services
CARLISLE PUBLIC SCHOOL	13,733,211.00	5,260,562.22	8,472,648.78	38.31%	
CCRSO (W/O DEBT)	7,433,454.00	3,705,625.98	3,727,828.02	49.85%	
CCRSO (DEBT SERVICE)	886,899.00	443,449.50	443,449.50	50.00%	
VOCATIONAL	93,451.00	36,948.12	56,502.88	39.54%	
SUB-TOTAL EDUCATION	22,147,015.00	9,446,585.82	12,700,429.18	42.65%	No reported concerns with school finance
LIBRARY	722,470.00	347,856.06	374,613.94	48.15%	
RECREATION	222,344.00	117,958.10	104,385.90	53.05%	Mowing and lawn maintenance costs are seasonal
SUB-TOTAL CULTURE & RECREATION	944,814.00	465,814.16	478,999.84	49.30%	no overall concerns for culture and recreation
BLANKET INSURANCE	415,123.00	392,002.00	23,121.00	94.43%	paid upfront, no concerns
GROUP INSURANCE & MEDICARE	1,946,014.00	942,325.84	1,003,688.16	48.42%	Monitoring, but performing better than FY25
OPEB TRUST	215,000.00	215,000.00	-	100.00%	paid upfront, no concerns
COUNTY RETIREMENT	1,881,621.00	1,881,621.00	-	100.00%	paid upfront, no concerns
UNEMPLOYMENT INSURANCE	30,000.00	1,886.36	28,113.64	6.29%	
SUB-TOTAL INSURANCE & FRINGE	4,487,758.00	3,432,835.20	1,054,922.80	76.49%	Health insurance is hard to predict, but no major concerns
RESERVE FUND BALANCE	130,000.00	-	130,000.00	0.00%	20k removed for STM expenses
SUB-TOTAL UNCLASSIFIED	130,000.00	-	130,000.00	0.00%	
DEBT SERVICE	1,205,000.00	967,468.75	237,531.25	80.29%	
SUB-TOTAL DEBT	1,205,000.00	967,468.75	237,531.25	80.29%	no concerns with debt service
TOTAL OPERATING BUDGET	36,861,687.00	17,775,197.73	19,086,489.27	48.22%	anticipated return to free cash = \$700k

ARTICLES & CONTINUING APPROPRIATIONS:

REVALUATION	7,082.25	-	7,082.25	0.00%	Requested when needed through Town Meeting
ACTUARIAL STUDY	3,916.57	-	3,916.57	0.00%	Requested when needed through Town Meeting
TAX TITLE & FORECLOSURES	33,812.96	1,093.75	32,719.21	3.23%	Requested when needed through tax recap process
MASTER PLAN	5,127.79	-	5,127.79	0.00%	Ongoing implementation funding
PROFESSIONAL FEES - PLANNING	1,092.91	-	1,092.91	0.00%	Completed and will return to General Fund
POLICE CRUISER - ATM 5/8/23	2,572.22	1,200.00	1,372.22	46.65%	Completed and will return to General Fund
AFIS MACHINE - ATM 4/25/22	16,993.82	-	16,993.82	0.00%	Completed and will return to General Fund
BOH WATER RESOURCE PROTECTION - ATM 5/2017	5,756.48	-	5,756.48	0.00%	Ongoing account managed by the BOH
CRANBERRY BOG MAINTENANCE	1,500.00	-	1,500.00	0.00%	Will support ongoing maintenance project
TOWN HALL IT EQUIPMENT - ATM 05/24	15,000.00	8,659.74	6,340.26	57.73%	Supporting ongoing IT maintenance in TH and PD
POLICE CRUISERS - ATM 05/24	2,400.54	-	2,400.54	0.00%	Completed and will return to General Fund
DISPATCH UPS REPLACEMENT - ATM 05/24	15,727.00	2,330.00	13,397.00	14.82%	Completed and will return to General Fund
SCHOOL WWTP REPAIRS - ATM 05/24	115,928.00	-	115,928.00	0.00%	Work has slowed, Town can skip FY26 request
SCHOOL ALARM SYSTEM - ATM 05/24	3,515.14	-	3,515.14	0.00%	Supporting ongoing IT maintenance
SCHOOL SOFIT CLEANING - ATM 05/24	23,673.58	460.64	23,212.94	1.95%	Supporting ongoing maintenance, might return 15k
SCHOOL CONCRETE WORK - ATM 05/24	4,316.00	3,000.00	1,316.00	69.51%	Completed and will return to General Fund
SCHOOL WALKWAY DRAINAGE - ATM 05/24	4,787.73	-	4,787.73	0.00%	Supporting ongoing maintenance, might return 1k
DPW 1-TON DUMP TRUCK - ATM 05/24	897.35	-	897.35	0.00%	Completed and will return to General Fund
MUNICIPAL FACILITIES - ATM 05/24	437,536.65	18,021.89	419,514.76	4.12%	Supporting ongoing building maintenance (MFC)
GIS PROGRAM - ATM 05/24	42,656.16	-	42,656.16	0.00%	Supporting ongoing GIS efforts
CRANBERRY BOG MAINTENANCE - ATM 05/24	16,500.00	-	16,500.00	0.00%	Support ongoing maintenance project
MBTA CONSULTANT - ATM 05/25	25,000.00	23,655.00	1,345.00	94.62%	Completed and will return to General Fund
TOWN HALL IT EQUIPMENT - ATM 05/25	15,000.00	-	15,000.00	0.00%	Supporting ongoing IT maintenance in TH and PD
POLICE CRUISER - ATM 05/25	70,000.00	70,000.00	-	100.00%	Completed

LIDAR UNIT - ATM 05/25	6,000.00	5,595.00	405.00	93.25%	Completed and will return to General Fund
FIRE STATION DESIGN - ATM 05/25	150,000.00	105,061.74	44,938.26	70.04%	Supporting ongoing design work
MASTER BOX SYSTEM - ATM 05/25	65,000.00	-	65,000.00	0.00%	Not started
CAD SYSTEM - ATM 05/25	230,000.00	122,713.08	107,286.92	53.35%	Progressing, but not complete
WWTP REPAIRS - ATM 05/25	150,000.00	-	150,000.00	0.00%	Work has slowed, Town can skip FY26 capital request
CPS PERSON LIFT - ATM 05/25	25,000.00	25,000.00	-	100.00%	Completed
SCHOOL IT - ATM 05/25	90,000.00	2,771.75	87,228.25	3.08%	Supporting ongoing school IT replacements
ROADSIDE MOWER - ATM 05/25	160,000.00	159,568.53	431.47	99.73%	Completed and will return to General Fund
ROAD PAVING - ATM 05/25	318,047.73	32,182.47	285,865.26	10.12%	Supporting ongoing road maintenance
GREEN CEMETERY IMPROVEMENTS - ATM 05/25	40,000.00	21,358.55	18,641.45	53.40%	Supporting ongoing mapping project
MOSQUITO MONITORING PROGRAM - ATM 05/25	15,000.00	7,500.00	7,500.00	50.00%	Supporting ongoing regional relationship
ENCUMBRANCES (FY25 FUNDS)	135,155.00	79,870.44	55,284.56	59.10%	
TOTAL ARTICLES & ENCUMBRANCES	2,254,995.88	690,042.58	1,564,953.30	30.60%	
TOTAL GENERAL FUND	39,116,682.88	18,465,240.31	20,651,442.57	47.21%	

TOWN OF CARLISLE
 FISCAL YEAR 2026
 QUARTER ENDING DECEMBER 31, 2025

■ *no concerns
■ *monitoring
■ *must address an issue (see notes)

DEPARTMENT	BUDGET	YEAR-TO-DATE REVENUE	OVER/(UNDER) BUDGET	% RECEIVED	
PERSONAL PROPERTY REVENUE	381,707.00	198,171.96	(183,535.04)	51.92%	
REAL ESTATE REVENUE	32,635,666.00	15,332,593.59	(17,303,072.41)	46.98%	
TAX LIENS REDEEMED	-	39,772.27	39,772.27		helps offset annual tax revenue deficits; not budgeted
MOTOR VEHICLE EXCISE REVENUE	1,043,500.00	187,993.46	(855,506.54)	18.02%	MVE commitment goes out in Feb, due in March
PENALTIES & INT ON RE TAX	56,580.00	35,334.51	(21,245.49)	62.45%	
PENALTIES & INT ON MVE TAX	8,000.00	13,732.77	5,732.77	171.66%	
MARKINGS	700.00	1,020.00	320.00	145.71%	
MUNICIPAL LIEN CERTIFICATES	4,000.00	1,250.00	(2,750.00)	31.25%	
INTEREST & CHARGES	-	649.04	649.04		helps offset annual tax revenue deficits; not budgeted
PAYMENTS IN LIEU OF TAXES	15,300.00	11,893.50	(3,406.50)	77.74%	
SOLAR LEASE REVENUE	-	22,649.76	22,649.76	0.00%	should be budgeted in FY27
CHARGING STATIONS	2,450.00	951.73	(1,498.27)	38.85%	
BETTERMENTS & COMMITTED INTEREST	-	-	-		no activity
MARRIAGE LICENSES	500.00	500.00	-	100.00%	
DOG LICENSES	12,500.00	737.00	(11,763.00)	5.90%	Dog license revenue starts in late winter
POLICE SPECIAL DETAIL	17,000.00	10,297.77	(6,702.23)	60.58%	
GUN PERMITS	1,000.00	1,000.00	-	100.00%	
FIRE ALARMS	8,000.00	4,650.00	(3,350.00)	58.13%	
BUILDING PERMITS	245,000.00	166,358.66	(78,641.34)	67.90%	
GAS PERMITS	7,000.00	2,550.00	(4,450.00)	36.43%	
PLUMBING PERMITS	7,000.00	8,290.00	1,290.00	118.43%	
WIRE PERMITS	18,200.00	22,775.00	4,575.00	125.14%	
CURB PERMITS	-	450.00	450.00		
RECYCLE	18,440.00	7,640.68	(10,799.32)	41.44%	recycling revenue is down
TRANSFER STATION STICKERS	51,000.00	18,540.00	(32,460.00)	36.35%	Transfer station sticker revenue starts in late winter
BURIALS	5,100.00	4,750.00	(350.00)	93.14%	
SEPTIC LICENSES	4,000.00	6,050.00	2,050.00	151.25%	
ABATEMENTS TO VETS	-	-	-		no activity
ABATEMENTS TO ELDERLY	31,336.00	15,666.00	(15,670.00)	49.99%	
VETERANS BENEFITS	583.00	469.88	(113.12)	80.60%	
CHAPTER 70	1,533,774.00	766,878.00	(766,896.00)	50.00%	
ADDITIONAL ASSIST/UNRESTRICTED	273,084.00	136,542.00	(136,542.00)	50.00%	
OTHER REVENUE FROM STATE	299,947.00	150,783.00	(149,164.00)	50.27%	
D.M.A. MEDICAID AAC	10,000.00	10,296.25	296.25	102.96%	
DEPT REVENUE - ASSESSORS	3,000.00	400.00	(2,600.00)	13.33%	below expectations
DEPT REVENUE - TOWN CLERK	3,500.00	1,365.00	(2,135.00)	39.00%	below expectations
DEPT REVENUE - CONSERVATION COMMISSION	14,000.00	3,925.00	(10,075.00)	28.04%	below expectations
DEPT REVENUE - PLANNING BOARD	10,000.00	1,500.00	(8,500.00)	15.00%	below expectations
DEPT REVENUE - BOARD OF APPEALS	1,250.00	300.00	(950.00)	24.00%	below expectations
DEPT REVENUE - SELECT BOARD	1,500.00	-	(1,500.00)	0.00%	no longer have an active liquor license
DEPT REVENUE - OTHER	-	1,153.77	1,153.77	0.00%	
COURT FINES	-	705.00	705.00	0.00%	
LIBRARY FINES	3,060.00	603.91	(2,456.09)	19.74%	below expectations
EARNINGS ON INVESTMENTS	35,911.00	142,076.33	106,165.33	395.63%	Far exceeding expectations, hard to budget year-to-year
OTHER MISCELLANEOUS REVENUE	-	7,050.23	7,050.23		no budgeted
TRANSFER FROM SPECIAL REVENUE	50,000.00	50,000.00	-	100.00%	Ambulance reserve fund transfer (budgeted revenue)
TOTAL	36,813,588.00	17,390,316.07	(19,423,271.93)	47.24%	