



Measure #: 2025-102

TOWN COUNCIL MEASURE SUBMITTAL

Date: 6/09/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

End of Year Transfers (Municipal Relief Transfers).AMENDED

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: cn=US, ou=Town Manager, cn=Michael Borg, email=miborg@nattleboro.com
Reason: I am approving this document with my legally binding signature
Date: 2025.06.07 13:38:05-0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

Purpose: The purpose of end-of-year budget transfers without additional appropriation is to ensure efficient financial management and effective utilization of available funds within the Town's operating budget. By making these transfers, we aim to reallocate resources from underspent areas to critical areas of need, maximize the utilization of existing budgetary allocations, and maintain a balanced and responsible fiscal approach.

Justification:

1. **Maximizing Resource Utilization:** End-of-year budget transfers allow for the optimization of available resources within the organization. Throughout the fiscal year, it is common for some budget categories to remain underutilized or underspent due to unforeseen circumstances, changes in priorities, or project delays. By transferring funds from these areas to departments or projects with higher demands or immediate needs, we can maximize resource utilization and ensure that the allocated funds are effectively utilized to achieve organizational objectives.
2. **Responsiveness to Changing Priorities:** Over the course of a fiscal year, priorities may shift due to emerging needs or evolving circumstances. End-of-year budget transfers provide the flexibility to reallocate funds to areas that require additional resources to address these changing priorities effectively. By making such transfers, we ensure that the organization remains responsive to emerging challenges and can allocate resources where they are most needed.
3. **Avoiding Budgetary Surpluses:** Carrying significant unspent balances into the next fiscal year surpluses. By making end-of-year budget transfers, we actively avoid accumulating surpluses, demonstrating responsible financial management, budgeting to requirement, and a commitment to utilizing funds efficiently and effectively.
4. **Strategic Investment and Risk Mitigation:** End-of-year budget transfers offer an opportunity to strategically invest in projects or initiatives that are deemed critical for the Town's long-term success but may have initially faced budgetary constraints. By reallocating funds to these high-priority areas, we can mitigate risks, seize opportunities, and ensure that essential projects receive the necessary financial support for successful implementation.
5. **Maintaining Fiscal Responsibility:** Conducting end-of-year budget transfers without additional appropriation enables the organization to maintain fiscal responsibility. It ensures that any

SPECIAL REQUIREMENTS: This Measure does not require a Public Hearing.

ATTACHMENTS: Spreadsheet "Muni Relief Transfers"

REFER TO SUB-COMMITTEE: Finance

TOWN COUNCIL MEASURE SUBMITTAL

Date: 6/09/2025	Submitted By: Town Manager	Telephone #: 508-699-0100
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PURPOSE AND JUSTIFICATION CONTINUED:

reallocations are made within the existing budgetary framework, without requiring additional funding from external sources. This approach promotes efficiency, accountability, and prudent financial management, aligning with best practices and demonstrating the Town's commitment to responsible stewardship of public funds.

6. Achieving Performance Targets: End-of-year budget transfers provide a mechanism for addressing budgetary shortfalls in departments or projects that are at risk of falling short of their performance targets. By reallocating funds from underutilized areas, we can bridge the financial gaps, enabling these departments or projects to meet their goals and deliver the expected outcomes. This promotes accountability, supports effective project management, and ensures that the Town's overall performance remains on track.

In conclusion, end-of-year budget transfers without additional appropriation serve the purpose of maximizing resource utilization, responsiveness to changing priorities, avoiding budgetary surpluses, strategic investment, maintaining fiscal responsibility, and achieving performance targets. By reallocating funds within the existing budget, we optimize resource allocation, respond to emerging needs, and ensure responsible financial management, ultimately supporting the organization's overall effectiveness and success.

Details of each transfer are attached to this measure as Appendix – A Transfer Details.

Therefore, in accordance with MGL Chapter 44 § 33B, I respectfully request that the Town Council vote to approve the transfer of \$ 145,000.00 from various department budgets and line items.

Town of North Attleborough
FY25 End of Year Transfers
June 9, 2025

TRANSFER FROM				TRANSFER TO			
Department	Account Name	Account #	Amount	Department	Account Name	Account #	Amount
Solid Waste	Full Time Salaries	704308 511000	\$ 5,000.00	Solid Waste	Retiree Health Ins. Premiums	70455029 574201	\$ 5,000.00
Sewer	Laborer Wages	604408 511008	30,000.00	Sewer	Retiree Health Ins. Premiums	60445029 574201	30,000.00
Water	Full Time Salaries	614508 511000	30,000.00	Water	Retiree Health Ins. Premiums	61455029 574201	30,000.00
DPW Admin	Full Time Salaries	014218 511000	15,000.00	Town Attorney	Legal Services	011519 530003	15,000.00
Highway	Laborer Wages	014228 511008	35,000.00	Town Attorney	Legal Services	011519 530003	35,000.00
Planning	Clerical Salaries	011758 511001	15,000.00	Medicare	Medicare Tax	019169 574300 SCHL	15,000.00
Building	Full Time Salaries	012418 511000	15,000.00	Medicare	Medicare Tax	019169 574300 SCHL	15,000.00
Police	Patrol Salaries	012108 511003	170,000.00	Police	Vehicles	012109 585100	170,000.00
Total			\$ 315,000.00	Total			\$ 315,000.00

TOWN OF NORTH ATTLEBOROUGH

REQUEST FOR APPROPRIATION TRANSFERS BETWEEN OR WITHIN DEPARTMENTS

Date: 5/30/2025

Department: 430 Solid Waste

Amount Requested: \$5,000

1. To be transferred from:

Account Name: FULL TIME SALARIES

Account Number: 704308-511000

Present balance in appropriation: \$ 59,542

2. To be transferred to:

Account Name: RETIREE HEALTH INS PREMIUMS

Account Number: 70455029-574201

Present balance in appropriation: \$ -3,232.78

3. Reason for request

Increased health insurance costs have depleted
the budgeted amounts.

Request submitted by:

Andrea L Phillips 5/30/25
Department Head Signature/Date

Andrea L Phillips

Printed Name

TOWN OF NORTH ATTLEBOROUGH

REQUEST FOR APPROPRIATION TRANSFERS BETWEEN OR WITHIN DEPARTMENTS

Date: 5/30/2025

Department: 440 Wastewater

Amount Requested: \$30,000

1. To be transferred from:

Account Name: LABORER WAGES

Account Number: 604408-511008

Present balance in appropriation: \$ 117,588.24

2. To be transferred to:

Account Name: RETIREE HEALTH INS PREMIUMS

Account Number: 60445029-574201

Present balance in appropriation: \$ -22,564.46

3. Reason for request

Increased health insurance costs have depleted
the budgeted amounts.

Request submitted by:

Andrea L Phillips 5/30/25
Department Head Signature/Date

Andrea L Phillips

Printed Name

TOWN OF NORTH ATTLEBOROUGH

REQUEST FOR APPROPRIATION TRANSFERS BETWEEN OR WITHIN DEPARTMENTS

Date: 5/30/2025

Department: 450 Water

Amount Requested: \$30,000

1. To be transferred from:

Account Name: FULL TIME SALARIES

Account Number: 614508-511000

Present balance in appropriation: \$ 95,708.16

2. To be transferred to:

Account Name: WTR RETIREE HEALTH INS PREMIUMS

Account Number: 61455029-574201

Present balance in appropriation: \$ -26,287.18

3. Reason for request

Increased health insurance costs have depleted
the budgeted amounts.

Request submitted by:

 6/4/25
Department Head Signature/Date

Andrea L Phillips
Printed Name

TOWN OF NORTH ATTLEBOROUGH

REQUEST FOR APPROPRIATION TRANSFERS BETWEEN OR WITHIN DEPARTMENTS

Date: June 5, 2025

Department: Legal Services

Amount Requested: \$50,000.00 < \$15,000 - 014218 511000
35,000 - 014228 511008

1. To be transferred from:

Account Name: DPW Admin Full Time Salaries
Account Number: 014218 511000

Present balance in appropriation: 1 \$ 36,228.42
Highway Laborer Wages
014228 511008
\$ 109,987.70

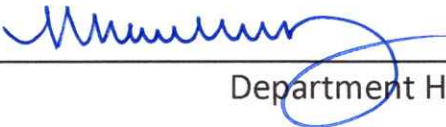
2. To be transferred to:

Account Name: Legal Services
Account Number: 011519-530003

Present balance in appropriation: \$4,568.90

3. Reason for request Monies needed to pay for legal services
invoices through the end of FY25.

Request submitted by:


Department Head Signature/Date

MICHAEL D. BORG
Printed Name

TOWN OF NORTH ATTLEBOROUGH

REQUEST FOR APPROPRIATION TRANSFERS BETWEEN OR WITHIN DEPARTMENTS

Date: 6/3/2025

Department:

916

Amount Requested:

011758 511001 - \$15,000.
\$30,000 { 012418 511000 - 15,000,

1. To be transferred from:

Account Name: Planning Clerical Salaries
Account Number: 011758 511001

Present balance in appropriation:

\$ 17,897.10
Building Full Time Salaries
012418 511000
\$ 36,385.10

2. To be transferred to:

Account Name: MEDICARE TAX - SCHOOL
Account Number: 019169 574300 SCHL

Present balance in appropriation:

\$48,501.16

3. Reason for request

narrowly budgeted amount not meeting

projected amount required

Request submitted by:



Department Head Signature/Date

Christopher Sweet

Printed Name

YEAR	PER	JOURNAL	EFF DATE	POST DATE	REF1	REF3	REFERENCE	AMOUNT
2025	11	788	05/29/2025	05/29/2025	017908	2237174	CK 5644	25,304.21
2025	11	357	05/14/2025	05/15/2025	017908	2237173	CK 5630	24,726.43
2025	10	878	04/29/2025	04/30/2025	017908	2237172	CK 5618	23,081.24
2025	10	466	04/16/2025	04/17/2025	017908	2237171	CK 5609	23,999.05
2025	10	95	04/03/2025	04/03/2025	017908	2237170	CK 5600	24,604.59
2025	9	492	03/19/2025	03/20/2025	017908	2237169	CK 5587	24,257.74
2025	9	91	03/05/2025	03/06/2025	017908	2237168	CK 5578	22,725.20
2025	8	379	02/19/2025	02/20/2025	017908	2237167	CK 5564	25,560.85
2025	8	69	02/05/2025	02/06/2025	017908	2237166	CK 5555	24,759.23
2025	7	537	01/23/2025	01/24/2025	017908	2237165	CK 5540	24,585.29
2025	7	148	01/09/2025	01/09/2025	017908	2237164	CK 5526	23,187.15
2025	6	609	12/24/2024	12/26/2024	017908	2237163	CK 5516	24,471.41
2025	6	245	12/12/2024	12/12/2024	017908	2237162	CK 5503	25,096.74
2025	5	571	11/20/2024	11/27/2024	017908	2237161	CK 5490	25,865.42
2025	5	255	11/14/2024	11/14/2024	017908	2237160	CK 5482	25,880.58
2025	4	843	10/31/2024	10/31/2024	017908	2237159	CK 5467	24,375.93
2025	4	476	10/17/2024	10/17/2024	017908	2237158	CK 5457	24,395.08
2025	4	92	10/03/2024	10/04/2024	017908	2237157	CK 5442	24,288.20
2025	3	543	09/19/2024	09/19/2024	017908	2237156	CK 5427	24,152.57
2025	3	86	09/05/2024	09/05/2024	017908	2237155	CK 5420	23,648.09
2025	2	714	08/19/2024	08/22/2024	017908	2237154	CK 5403	16,095.16
2025	2	207	08/08/2024	08/08/2024	017908	2237153	CK 5384	16,208.17
2025	1	744	07/24/2024	07/24/2024	017908	2237152	CK 5376	15,364.60
2025	1	200	07/11/2024	07/12/2024	017908	2237151	CK 5367	14,865.91
			06/13/2025		projected		12	24,726.43
			06/20/2025		projected	Lump Sum		30,500.00
			06/27/2026		projected		12	18,626.43
								625,351.70
						Budget		600,000.00

Fund 0100 GEN FUND 0100-9-916-916-0000-9-0000-00-574300-SCHL

Org 019169 MEDICARE T MEDICARE TAX

Object 574300 MEDICARE Expense Status Active

Project SCHL SCHOOL

Rollup

Sub-Rollup

4 Year Comparison Current Year History 4 Year Graph History Graph

Yr/Per 2025/01	Fiscal Year 2025	Fiscal Year 2024	Fiscal Year 2023
Original Budget	600,000.00	575,000.00	575,000.00
Transfers In	.00	42,100.00	25,000.00
Transfers Out	.00	.00	.00
Revised Budget	600,000.00	617,100.00	600,000.00
Actual (Memo)	551,498.84	617,076.23	597,516.00
Encumbrances	.00	.00	.00
Requisitions	.00		
Available	48,501.16	23.77	2,484.00
Percent used	91.92	100.00	99.59

TOWN OF NORTH ATTLEBOROUGH

REQUEST FOR APPROPRIATION TRANSFERS BETWEEN OR WITHIN DEPARTMENTS

Date: 10-Jun-25

Department: Police

Amount Requested: \$ 170,000.00

1. To be transferred from:

Account Name: Patrol Salaries

Account Number: 012108-511003

Present balance in appropriation: \$595,251.80

2. To be transferred to:

Account Name: Vehicles

Account Number: 012109-585100

Present balance in appropriation: 0

3. Reason for request

To fund the purchase of 2 new chevy Tahoe
police vehicles

Request submitted by:

Richard McQuade 6-10-25
Department Head Signature/Date

Richard McQuade
Printed Name