

**BOARD OF SELECTMEN
MEETING AGENDA**

**Fuller Meadow School
Nathan Media Center**

143 South Main Street, Middleton, MA 01949

Tuesday, November 20, 2018

7:00 PM

This meeting is being recorded

1. 7:00 PM Warrant:
Minutes: August 27, 2018 joint meeting with Finance Committee; November 6, 2018
Town Administrator updates and reports
2. 7:15 PM Joint appointment with the Planning Board to appoint up to two Alternate Members to the Planning Board.
3. 7:25 PM FY20 preliminary budget discussions: Assessing, Treasurer-Collector, Accounting, Town Administrator
4. 7:35 PM FY18 4th Quarter and FY19 1st Quarter Financial Report, Sarah Wood, Town Accountant/Chief Financial Officer
5. 7:50 PM Review and approve recommendations from the Cable Advisory Committee to be used in cable contract negotiations with Comcast and Verizon
6. 8:00 PM Review FY20 and May 14, 2019 Annual Town Meeting calendar
7. 8:10 PM Discuss late winter/early spring Special Town Meeting for acquisition of Middleton Golf Course including date and venue; suggested date is March 19, 2019
8. 8:20 PM New Business: Reserved for topics that the Chair did not reasonably anticipate would be discussed

The Board reserves the right to consider items on the agenda out of order. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.

Minutes of the MIDDLETON BOARD OF SELECTMEN
Fuller Meadow School
Nathan Media Room
143 South Main Street, Middleton, MA 01949
November 6, 2018 7:00PM

Present: Kosta Prentakis, Brian Cresta, Timothy Houten, Rick Kassiotis, Todd Moreschi

Absent: None

Others Present: Town Administrator Andrew Sheehan, Assistant Town Administrator Tanya Stepasiuk, Kristen Kent, Katrina O'Leary, Derek Fullerton, Scott Fitzpatrick, Mayra Aguilar Chacon, Marco Avila, and others

7:05 PM Chairman Kosta Prentakis called the meeting to order and encouraged viewers to come out and vote.

- **Warrant:** Town Administrator Andrew Sheehan provided a brief review of Warrant #1910 (11/08/18: Payroll \$673,140; Bills Payable: \$345,505), and the Board took the following action:
On a **MOTION** made by **Cresta**, second by **Houten**, the Board of Selectmen **VOTED** unanimously to approve the warrant, as presented.
- **Town Administrator Updates and Reports**
 - **Recent Public Forum on October 25th:** Town Administrator Andy Sheehan advised the Board that he recently held a public forum for interested residents who wanted more information on the proposed acquisition of the Middleton Golf Course property. Sheehan added that Selectman Cresta and Selectman Kassiotis were also in attendance. It was very well-attended, and he plans on holding several more meetings over the coming months, adding that he's already planned a meeting with the Brigadoon residents, who are direct abutters to the property.
 - **Chapter 90 Funding:** Sheehan advised the Board that every year approximately \$300,000 is earmarked for Middleton. This year the State allocated an additional \$40M, which is providing Middleton with an additional \$58K for this year.
 - **100th Anniversary of the Armistice Ending WWI:** Sheehan advised the Board that Sunday marks the 100th anniversary of the end of WWI. The American Legion has a ceremony scheduled for Veterans Day, Sunday, November 11th, at 11AM, at the Flint Library Memorials to commemorate the event. Following the ceremony, a collation will be held at the American Legion Hall.
 - **New RMV Office Open:** Sheehan advised the new RMV office opened on Newbury Street in Danvers. They also have a website where you can see the wait time and plan your visit accordingly. Sheehan added that there is a link to the RMV website on the Town's website.
 - **Early Voting:** Sheehan advised the Board that early voting has been going on at the Flint Library for the past two weeks. He publicly thanked the library for accommodating early voting, as well as the poll workers and everyone who helped out over the past two weeks.

- **10th Anniversary of the Flint Library Expansion:** Sheehan advised the Flint Library is hosting an event on Thursday, November 8th, commemorating the 10th anniversary of the library's expansion. They will be unveiling a new watercolor painting of the library and Sheehan will be on hand for the event.
- **Update on Projects in Town:** Sheehan advised the Board that Starbucks opened at Warren Kelly's project on South Main Street. The Middleton House of Pizza and Sol Bean expect to open soon. Sheehan added that it's great to see tenants filling the spaces. Sheehan also provided a brief update of the industrial project at 177 North Main Street, noting that Salem Metals will occupy a space there, as well as Regal Fabrics.

7:15PM FY20 Preliminary Budget Discussions: The Board met with representatives from the Building, Planning, Health, and Conservation Departments to discuss their preliminary FY20 budget plans. After a brief discussion, the Board took the following action:

- **Katrina O'Leary, Town Planner:** O'Leary advised that she oversees the Planning Board, Zoning Board of Appeals, and Master Plan Committee budgets, adding that she has no capital needs and always stays within her budget. O'Leary noted that Middleton is a housing choice community and she recently reviewed the grants awarded to nearby municipalities and she feels the Town should investigate these grants. She is also working on Master Plan and the first draft was presented to the committee last night. She expects it will be completed next spring. O'Leary noted there are no large subdivisions being planned in town.
- **Derek Fullerton, Director of Public Health:** Fullerton advised the budget for the Health Department is in line and he sees no surprises in the FY20 budget. He's applied for a grant to purchase food inspection software. Fullerton also noted that building has been down overall, and soil testing has gone down as well. Commercial inspections for food establishments has increased. He noted that the solid waste facility will take up a lot of their time through the winter and spring. Fullerton advised that the Animal Control Officer and Alternate are doing well. They are communicating with him as needed. He is proposing a salary increase for the Animal Control Officer. They got a truck from MELD, a Ford Ranger, with 80K miles, 4-wheel drive. That is the new Animal Control truck and it has been a great addition to the Department. Fullerton provided a brief review of recent calls the Animal Control Officer has had to deal with. He related his satisfaction with how they are able to solve issues on their own.
- **Kristin Kent, Conservation Agent:** Kent advised they are under-budget at this time and noted that her budget is not huge. Kent added that they don't have capital needs and don't anticipate any. Part of her budget comes from the Wetlands Fee account and that account does not have a reliable amount of cash to use, as it depends on development in town, which has been slow overall but there has been a slight uptick recently. She's also taken over the stormwater permitting since the prior DPW Superintendent resigned. Once the new Deputy Superintendent is fully trained on stormwater, he will take that back. She is working on an Open Space and Recreation Plan with Katrina O'Leary. A brief discussion ensued on the Wetlands Fee account and what those funds can be used for.
- **Scott Fitzpatrick, Building Inspector:** Fitzpatrick advised they have used just over half of their budget on alternate inspector salary expenses and everything else is on target. They purchased iPads this year which are working out well for the inspectors out in the field. He anticipates a file management system, possibly digitizing archived files, through the

Citizenserve software, in the timeframe of 2021-2022. Fitzpatrick noted that his budget hasn't changed significantly, other than for salary increases and he doesn't anticipate any surprises this coming year.

A brief discussion ensued on the budget overall. Town Administrator Sheehan advised the Board that they will meet with the finance team at the next meeting and the Classification hearing will be in December.

7:43 PM Turkey Trot November 22, 2018:

Stacey Campbell met with the Board of Selectmen for permission to modify traffic routes on Pleasant Street, Lake Street, Old Forest Street, and Forest Street for the first annual Middleton Turkey Trot, a 5K road race, on Thanksgiving Day. Campbell provided maps and more information for the Board members to view as she made her presentation, adding that they have met with the Fire Department, the Police Department and others who provided input and guidance on suggested road closures to keep people safe. Campbell reviewed the road closures and other precautions her group has taken to help ensure that the race is safe. After a brief discussion, the Board took the following action:

On a **MOTION** made by **Houten**, second by **Cresta**, the Board of Selectmen **VOTED** unanimously to approve the road closures and other arrangements for the Turkey Trot on Thanksgiving Day, as presented.

7:55 PM Application for a Transfer of a Common Victualler License: Marco Avila and Mayra Chacon met with the Board of Selectmen with an application for a transfer of a Common Victualler License for Panini Pizza Co., 15 North Main Street, to transfer from Scott Bartosik, owner, Salvosik LLC., to Mayra Aguilar Chacon, owner, and, change of manager, from Scott Bartosik and Marco Avila to Mayra Aguilar Chacon, by new owner Mayra Aguilar Chacon. Avila provided the Board members with information on their new venture at 15 North Main Street.

On a **MOTION** made by **Cresta**, second by **Kassiotis**, the Board of Selectmen VOTED unanimously to approve the transfer of a Common Victualler License for Panini Pizza Co., 15 North Main Street, to transfer from Scott Bartosik, owner, Salvosik LLC., to Mayra Aguilar Chacon, owner, and, change of manager, from Scott Bartosik and Marco Avila to Mayra Aguilar Chacon, by new owner Mayra Aguilar Chacon.

7:59 PM Appointment to the Cultural Council: The Board briefly reviewed the request to appoint Cathy Lindquist to the Cultural Council and took the following action:

On a **MOTION** made by **Houten**, second by **Cresta**, the Board of Selectmen **VOTED** unanimously to appoint Cathy Lindquist to be appointed to the Cultural Council with a term through June 30, 2021.

8:00 PM Appointment to the Conservation Commission: The Board briefly reviewed the request to appoint Gerald Gove to the Conservation Commission and took the following action:

On a **MOTION** made by **Cresta**, second by **Moreschi**, the Board of Selectmen **VOTED** unanimously to appoint Gerald Gove to the Conservation Commission with a term through June 30, 2021.

8:00 PM Accept a Donation of \$550 to the Middleton Food Bank: The Board briefly reviewed the donation of \$550 to the Middleton Food Bank from Christine Lindberg of 9 Lake Street on behalf of a group of donors and took the following action:

On a **MOTION** made by **Cresta**, second by **Houten**, the Board of Selectmen **VOTED** unanimously to approve with the Board's thanks, the donation of \$550 to the Middleton Food Bank from Christine Lindberg on behalf of a group of donors.

8:00 PM Executive Session

On a **MOTION** made by **Prentakis**, the Board of Selectmen **VOTED** unanimously by roll call vote to enter into Executive Session, under GL c. 30A, s. 21(a)(6), to discuss strategy with respect with collective bargaining unit with the Police Union, where the Chairman declared discussion in open session would have a detrimental effect on the position of the Town, and will adjourn immediately thereafter without returning to open session.

Selectman Clerk Kassiotis called the roll call:

Cresta: Yes

Houten: Yes

Prentakis: Yes

Moreschi: Yes

Kassiotis: Yes

MOTION carried unanimously.

Respectfully submitted,



Judith A. Stickney, Minutes Secretary

Richard Kassiotis, BOS Clerk

Documents either distributed to the Board of Selectmen before the meeting in a packet or at the meeting:

- Agenda: October 23, 2018
- Warrant #1909, 10/29/18: Payroll \$660,558, Bills Payable \$903,810
- Minutes:
 - Open Session: October 9, 2018
 - Executive Session: October 9, 2018
- Memo from Town Administrator to Board of Selectmen, Re: Deputy Public Works Superintendent Recommendation for Appointment, 10/23/18
- Town of Middleton Talent Bank Application: Anne Tragert Cote, Historical Commission
- Town of Middleton Talent Bank Application: Diane Currier, Recreation Commission
- Application Packet: Common Victualler/General License Application: Vulaj Restaurant, Inc.

- Memo from DPW Superintendent to Town Administrator, Re: Vehicle Trade-In, 10/17/18
- Memo from DPW Superintendent to Town Administrator, Re: Container to Scrap, 10/17/18
- POLICY FOR DISPOSAL OF SURPLUS SUPPLIES AND EQUIPMENT ADOPTED AUGUST 14, 2018
- O'Brien, Kathryn. **“Middleton looks to buy golf course property for municipal buildings.”** **Tri-Town Transcript** [Middleton] 16 October 2018.

CHARTER

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CHAPTER 5 OTHER ELECTED TOWN BOARDS

Section 1 General Provisions

5-1-1 Beginning with the first Town Election held after the adoption of this Charter, the other Town Boards to be elected by vote of the Town shall be: An Elementary School Committee, a Regional School Committee, a Planning Board, a Board of Assessors, a Board of Library Trustees, a Town Clerk, a Housing Authority, Electric Light Commissioners and a Constable.

5-1-2 Boards and commissions established under this Charter shall perform their functions and duties in accordance with the Constitution, General Law, this Charter, or By-law.

5-1-3 During the term for which he is elected, and for one year following expiration of his term, no member of any board or commission established under this Charter shall be eligible to accept any appointed paid full-time Town position.

5-1-4 Members of boards and commissions established under this Charter who serve without compensation may receive actual and necessary expenses incurred in the performance of their duties, within limits of an appropriation made for that purpose.

Section 2 Vacancies

5-2-1 Vacancies in the Town Boards or offices established under this Charter shall be filled by the Board of Selectmen together with the remaining members of the respective board, in accordance with the provisions of General Law.

Section 3 School Committee

5-3-1 An elementary School Committee of five members shall be elected for three year overlapping terms.

5-3-2 A regional School Committee membership of three shall be elected for three year overlapping terms.

5-3-3 At least two weeks prior to submitting a budget to the Town Accountant, the school committee shall conduct a public hearing on the school budget. Said committee shall have preliminary summaries of its recommendations available at said hearing, which shall be distributed to those who request them.

Section 4 Planning Board

5-4-1 A Planning Board of five members shall be elected for five year overlapping terms.

5-4-2. Two alternate members shall be appointed jointly by the board of selectmen and the planning board for one-year terms. The chairperson of the planning board may designate an alternate member to sit on the planning board to vote and act on all matters in the event of a board member's absence, inability to act, conflict of interest or a vacancy on the board. **[Added by Ch. 375 of the Acts of 2014]**



Town of Middleton
Memorial Hall
48 South Main Street
Middleton, Massachusetts
01949-2253
978-774-3589
www.townofmiddleton.org

TOWN OF MIDDLETON - TALENT BANK APPLICATION

The Board of Selectmen maintains a Talent Bank of names of citizens of Middleton willing to serve on boards, commissions and committees. Names in this file are available for use by all Town Departments.

Names: Cheryl A. McCormick _____

Address: 9 Kassicks Lane _____ Bus. T. 88-202-2150

Occupation: Deputy Assistant City Solicitor

Background Experience: I have been a member of the Paralegal Advisory Board

I am interested in serving on Town Boards and Committees involved in the following areas:
(Please check all that apply. The Board encourages you to attach a recent resume if available.)

<u>4</u>	Board of Health	<u> </u> Recreation Commission
<u> </u>	Council on Aging	<u> </u> Historical Commission
<u> </u>	Finance Committee	<u>1</u> Planning Board
<u>3</u>	Board of Appeals	<u> </u> Scholarship Committee
<u> </u>	Master Plan Committee	<u> </u> Library Services
<u>2</u>	Conservation Commission	<u> </u> Town Recycling Committee
<u> </u>	Industrial Commercial Development Review Committee	<u> </u> Cultural Council

Amount of Time Available: one meeting per month.

Are you available year round for committee meetings? Yes No
If not, when are you available?

 Winter Spring Summer Autumn

Are there any Boards or Committees in which you are particularly interested?

Planning board, Conservation Commission

Email Address: _____

Cheryl McCormick _____ Date 7/19/17

Please submit all responses to the Town Administrator's Office via the mailing address above or via email to:
michelle.creasi@middletonma.gov

Cheryl A. McCormick

9 Kassiotis Lane, Middleton, MA 01949

c: 617-512-0200

cf: 978-460-1234

e: 617-512-0200

BAR ADMISSIONS:

Commonwealth of Massachusetts 2013
United States District Court for the District of Massachusetts 2013

LEGAL EXPERIENCE:

MC LAW, P.C., Middleton, MA Middleton, MA
Solo Practitioner (2013-Present)

Represent clients in all aspects of family law matters; draft legal documents, including detailed pleadings, discovery devices, stipulations, orders, legal briefs, memoranda, and motions regarding substantive and procedural issues; perform legal research using Westlaw, and other online resources; prepare wills and healthcare proxies for clients.

CITY OF REVERE Revere, MA
Deputy Assistant City Solicitor (2007-Present)

Provide legal assistance to the Mayor for city matters; prepare position statements and defend contractor disputes at the Attorney General's office; perform legal research using Westlaw, and other online resources; prepare legal documents including, but is not limited to, contracts, court documents, and correspondence; review and respond to citizen complaints, property, and personal injury claims; prepare discovery documents; research and review city ordinances; assist with the day-to-day operations of the office; oversee and manage legal division budget and approvals, requisitions, and purchase orders for division purchases; review and draft revisions of contracts, leases, and agreements.

LAW OFFICE OF ROSELYN STULTS Salem, MA
Legal Intern (2006-2007)

Prepared discovery documents; acted as a liaison between clients and attorneys; maintained time records for billing purposes; prepared general correspondence; typed and proof read documents.

PROFESSIONAL EXPERIENCE:

DARE FAMILY SERVICES Somerville, MA
Massachusetts Approach to Parents and Partnership Trainer & Mentor (1996-2006)

Specialized working with teenagers from the Department of Youth Services (DYS), while providing rehabilitative skills in order to help them intergrade into an independent living environment; assisted juveniles in obtaining their G.E.D.; assisted with long-term specialized care for infants, elementary, and adolescent children; trained potential foster parents on behalf of the Department of Children and Family Services; worked with families in crisis and provided ongoing support, including strong interactions with culturally diverse families; attended IEP and 504 team meetings as a child advocate for children in care; coordinated and implemented child and parent visitation schedules, and court appearances with *Guardian Ad Litem* (GAL).

EDUCATION:

MASSACHUSETTS SCHOOL OF LAW
Juris Doctor, 2012

Andover, MA

NORTHEASTERN UNIVERSITY
Bachelor of Science, 2009, *summa cum laud*; Leadership Major

Boston, MA

NORTH SHORE COMMUNITY COLLEGE
Associate in Science, 2007, Paralegal Major

Danvers, MA

VOLUNTEER WORK:

Continuous pro bono work in excess of 600+ hours

Women's Bar Association

Suffolk Probate and Family Court, Register's Office

Mediation Works Incorporated (*MWI*)

CERTIFICATES OF TRAINING:

Divorce Mediator	2014
Parent Coordinator	2014
Mediator -completed forty hours of mediation training in accordance with M.G.L.ch. 233 § 23C	2007
MAPP (Massachusetts Approach to Parents and Partnership) Trainer	2003
MAPP (Massachusetts Approach to Parents and Partnership	1996

PROFESSIONAL AFFILIATIONS:

Boston Bar Association
Massachusetts Academy of Trial Attorneys
North Shore Community College, Paralegal Advisory Board

COMMUNITY INVOLVEMENT:

Climb to the Top –Nation Multiple Sclerosis Society
Children's Advocacy Center- Ginormous Climb Prevention of Child Abuse

2016

2016

COMMISSIONS:

Notary Public
Licensed Real Estate Broker

ADDITIONAL SKILLS:

Fluent in Spanish

INTERESTS:

Family, sports, cooking



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TOWN OF MIDDLETON TALENT BANK APPLICATION

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Names: ANTHONY DEGREGORIO Telephone ██████████
Address: 12 WENNERBERG RD. Bus. Telephone: (204) 246 2013 (Pref.)
Occupation: INSURANCE AGENT
Background Experience: SECURITY / PUBLIC SAFETY, INSURANCE
DATA CENTER REIT (Facilities & Construction)

I am interested in serving on Town Boards and Committees involved in the following areas:
(Please check all that apply. The Board encourages you to attach a recent resume if available.)

_____ Board of Health	<u>3</u> <input checked="" type="checkbox"/> <u>X</u> Recreation Commission
_____ Council on Aging	<u>1</u> <input type="checkbox"/> Historical Commission
_____ Finance Committee	<u>2</u> <input checked="" type="checkbox"/> <u>X</u> Planning Board
_____ Board of Appeals	<u>1</u> <input type="checkbox"/> Scholarship Committee
_____ Master Plan Committee	<u>1</u> <input type="checkbox"/> Library Services
_____ Conservation Commission	<u>1</u> <input checked="" type="checkbox"/> <u>X</u> Industrial Commercial Development Review Committee
_____ Cultural Council	

Amount of Time Available: WEEKDAY'S AFTER 5PM (EXCEPT THURSDAY IN SPRING, SUMMER & FALL)

Are you available year round for committee meetings? Yes No
If not, when are you available?

— Winter Spring Summer Autumn

Are there any Boards or Committees in which you are particularly interested?

IN NUMERICAL ORDER ABOVE.

Email Address:

Signature _____ Date _____
Please submit all responses to the Town Administrator's Office via the mailing address above or via email at:
adminsecretary@townofmiddleton.org

Revised 6/03/15

ANTHONY M. DeGREGORIO

12 Wennerberg Road

Middleton, MA 01949

E-[\[REDACTED\]](#)

CELL: [\[REDACTED\]](#)

Linked in <http://www.linkedin.com/in/anthonydegregorio>



I'm a versatile, high-energy and motivated professional, with experience in both the contractual and corporate security settings. I've served in a variety of managerial roles, leading teams of up to 150 people.

CAREER PERFORMANCE HISTORY

DEGREGORIO INSURANCE AGENCY INC. – November 2016 – Current

INDEPENDENT INSURANCE AGENT/MANAGER, Winthrop, MA

Writing all lines of insurance through reputable companies in Massachusetts.

ALLIEDBARTON SECURITY SERVICES – October 2015 – November 2016

CLIENT VALUE MANAGER, Baltimore, MD

Leadership role, with Profit & Loss responsibilities for 50+ client locations across southern Maryland, including public and private sector. I had direct oversight of our Field Operations Managers and a team of 150 employees scattered throughout the state.

- Increased company Gross Profit each quarter
 - Negotiated profitable rate increases
 - Expanded upon existing contracts by offering valuable integrated technology solutions
 - Cut overtime by rightsizing staffing levels
- Improved cash flow by improving Account Receivables process
- Cultivated relationships with existing clients and partnered with Business Development Managers to win new business.

IMAPDATA, INC. - April 2015 – October 2015

SALES ENGINEER, Washington DC Metro

Reporting directly to the VP of Sales, responsible for project management, technical support and client relations throughout the customer life-cycle. I engage prospects early in the sales process and build programs to help identify and mitigate risk to their organization, assets, people and/or brand. I'm responsible for building a rapport with clientele, ensuring they receive the best customer experience possible.

CORESITE REALTY CORPORATION - March 2014 – April 2015

SR. REGIONAL SECURITY MANGER – EASTERN REGION, Washington DC Metro

I oversee security operations for eight properties in five markets. Implemented and enforced Standard Operating Procedures with 46 proprietary security officers, supervisors and technicians. I support existing and potential clients by developing standard and customized security solutions, aligning to specific verticals and compliances.

- Established audit processes to ensure requirements are met on all physical security controls related to SSAE-16, PCI-DSS and other compliances.
- Optimized the enterprise Access Control and Video Management Solutions for the Eastern Region.
 - Designed, contracted and installed a customized CCTV system for a healthcare provider, with standards to exceed HIPPA requirements.
 - Designed, contracted and installed a customized biometric access system for a financial institution, with standards to meet & exceed PCI requirements
 - Organized our internal systems to comply with SOX, SSAE16 and additional compliances.

- Led the RFP, selection and project management for all security integration projects.
 - VA2 – Ground up development of a new building (\$250,000+ project with 90+ readers & biometrics and 45+ CCTV Cameras)
 - Enhanced IT cage solutions for colocation customers
 - Upgrade project to newest Lenel Access Control and Video Management software on VMWare.
- Reduced operational costs.
 - Optimized site schedules to reduce overtime and increase flexibility.
 - Trained proprietary security on advanced troubleshooting to cut repair & maintenance costs.
 - Developed a preventative maintenance and asset replacement program.
- Facilitated completion of security scope & standardization for major construction projects.

CORESITE REALTY CORPORATION - July 2011 – March 2014

SECURITY SYSTEMS MANAGER, Los Angeles, CA

Revitalized the company's programs and systems enabling them to compete in a competitive industry. Was the lone administrator for an enterprise ACS and VMS, while vetting and leading security integration projects across the country. Conducted internal threat analysis reviews and made recommendations on corrective action plans to reduce risk. Developed a business plan to hire 'Security Technicians', allowing us to perform basic installs internally and optimize our return on capital investments.

I designed and implemented the "Enterprise Reduction Project"

- Reduced operating expenses in several areas including software licensing fees, maintenance, hardware replacement costs, etc.
- Consolidating databases
- Decommissioned seven physical "regional servers" and migrated the ACS/VMS to two VMWare machines with nightly replication and cold-standby failover.

We saw returns immediately on SQL database costs, Security Software Support Agreements and achieved a more resilient and manageable system. The final phase was standing up network video recorders on VMWare servers and migrating all CCTV storage from physical machines to the SAN solution at all sites across the country.

Created a security integration install SOP, focused on standardizing products, procedures and security infrastructure.

ALLIEDBARTON SECURITY SERVICES – January 2009 – August 2011

SECURITY PROFESSIONAL, Boston, MA

Served in many different capacities including but not limited to Site Supervisor (CoreSite) and Armed Security Supervisor (Suffolk Downs Race Track).

EDUCATION / PROFESSIONAL DEVELOPMENT

UNIVERSITY OF MASSACHUSETTS, AMHERST, MA 2006-2009

B.A. Journalism with a concentration in Sociology

- Member of the club rugby team
- Contributor at WMUA Amherst, 91.1FM

NORTH CAROLINA WESLEYAN COLLEGE, ROCKY MOUNT, NC 2004-2006

Area of focus: Business Administration

- School representative on the Student Athlete Advisory Committee (USA South Conference): Multi-faceted role focused on helping student athletes achieve success inside and out of the classroom
- Team Captain, Golf: Sophomore captain & voted team MVP.
- Editor & Columnist, Sports: NC Wesleyan Decree



TOWN OF MIDDLETON
Office of Town Accountant/CFO
48 South Main Street
Middleton, MA 01949
(978) 777-4966

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TO: **Board of Selectmen/Finance Committee**

FROM: **Sarah Wood**

DATE: **September 24, 2018**

SUBJECT: **FY 2018, 4th Quarter Highlights**

This report includes a summary of the 4th quarter results as of June 30, 2018 for the General Fund, CPA Fund, Water Fund, and Revolving Accounts. The General Fund accounts for the Town's annual operating budget and the majority of the capital budget. Exceptions include MELD and SESD assessments, which are accounted for as enterprise funds, and capital budget items that are associated with other funds (i.e. CPA Fund).

General Fund Expenditures

As of June 30, 2018, 96% of the FY 2018 General Fund budget had been expended. Please see the chart below for a breakdown of each major category's budget versus actual figures as of the third quarter in FY 2018. Encumbrances and warrant articles are not included in these figures.

Major Category	Final Adjusted Budget	Actual Expended	Amount Encumbered	Percent Expended (excluding encumbrance)
General Government	\$1,736,782	\$1,539,837	\$17,455	89%
Public Safety	\$3,825,258	\$3,608,954	\$181,390	94%
Education	\$21,712,953	\$21,058,375	\$393,447	97%
Public Works	\$1,523,105	\$1,462,921	\$16,005	96%
Health and Human Services	\$485,157	\$460,872	\$540	95%
Culture and Recreation	\$563,774	\$551,154	\$0	98%
Unclassified & Debt Service	\$4,513,710	4,454,462	\$2,500	99%

At the end of the fiscal year, the total year-to-date expenditures should be around 95% to 100% of the departmental budget. The majority of departments fall into this range with a few exceptions. Finance Committee had excess budgetary capacity in regards to reserve fund spending. This exemplifies the accurate budgeting of the Town, as our reserves were not depleted during the fiscal year. Similarly, compensation reserve also had excess budgetary capacity for the fiscal year. In addition, the unemployment line item only expended 66% of the budget due to the continued work of the Treasurer working with our third party contractor to keep the Town's exposure of liability to a minimum. There were no line items overspent by the Town. A breakdown of spending by department as well as a list of encumbrances carried over from FY18 to FY19 is included in the following pages.

General Fund Revenues

Revenue collections were largely in line with estimates. As of June 30, 2018, 100.8% or \$34,674,274 of total estimated revenues for FY 2018 (\$34,387,709) had been collected.

Of the local receipts, categories that are lower than 100% of budgeted revenues are room excise tax (99%), penalties and interest on taxes (84%), fines and forfeitures (68%), and state aid (99%).

Room excise tax came in only \$2,700 less than the budgeted amount however, it was a drop of approximately \$7,500 from the prior year. Penalties and Interest on taxes were less than budgeted; per review of the Treasurer's tax title schedules there were few properties that were paid this year and two were moved into foreclosure. One of the properties moved into foreclosure is scheduled to be auctioned off October 16th. Police fines were down \$4,600 from the prior year. State aid came in less than expected for veteran and elderly exemptions, this was a similar situation as last year.

In comparison to FY 2017, real estate tax revenue increased 6.5% or \$1,634,287; motor vehicle excise increased 7.7% or \$145,139; meals excise increased 32.5% or \$52,453; other departmental revenues increased 64.3% or \$37,439; and license and permits increased 12.1% or \$73,783. All other categories were either up or down within a percentage or two or have been mentioned above as having significant decreases from last year (i.e. tax lien/title/foreclosure, fines and forfeitures). Overall revenues ended \$286,565 above our budgeted expectations.

Free cash has been certified as of July 1, 2018 at \$2,201,174. By means of comparison, last years free cash was \$2,208,799. The Town's policy for free cash reserves to be a minimum of 3% of the prior year general fund operating appropriation. Free cash as of July 1, 2018 is 6.4% of the FY18 general fund operating appropriation, which meets this criterion.

CPA Fund Expenditures & Revenues

CPA expenditures are at 100% of budgeted expenditures, not inclusive of capital items.

CPA revenues are at 114% of the budget. Not including the state reimbursement, that number goes up to 116% or \$31,158.

Water Fund Expenditures & Revenues

Water expenditures are at 91% of the budget.

There is no true budgeted revenue amount for the water fund. It is expected that revenues will be enough to cover the current year budget as well as add some additional revenue that will close out to water department fund balance at the end of the year. Currently revenues for the year total \$357,010 with an ending fund balance of \$915,738.

I hope the information presented is informative and helpful. If you have any questions, please do not hesitate to contact me.

Town of Middleton, MA
Fiscal Year 2018 Expenditures (unaudited)

For the Period Ended GENERAL FUND	REVISED BUDGET	9/30/17 Quarter 1	12/31/17 Quarter 2	3/31/18 Quarter 3	6/30/18 Quarter 4	Total YTD EXPENDED	AVAILABLE BUDGET	% USED
Total 114 TOWN MODERATOR	\$ 200	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	100%
Total 122 SELECTMEN	308,976	65,115	64,850	74,541	\$ 85,161	289,666	19,310	94%
Total 131 FINANCE COMMITTEE	23,750	180	488	1,137	\$ 950	2,755	20,995	12%
Total 135 TOWN ACCOUNTANT	123,663	28,809	27,369	32,058	\$ 32,142	120,377	3,286	97%
Total 141 ASSESSORS	172,963	40,676	37,152	43,702	\$ 48,785	170,315	2,648	98%
Total 145 TREASURER/COLLECTOR	256,504	46,029	56,952	62,919	\$ 64,058	229,959	26,545	90%
Total 146 CUSTODIAN OF TOWN LANDS	2,500	-	-	2,500	\$ -	2,500	-	100%
Total 151 TOWN COUNSEL	85,610	15,212	-	21,546	\$ 48,700	85,458	152	100%
Total 155 MIS	261,165	46,382	25,049	69,434	\$ 39,327	180,192	80,973	69%
Total 161 TOWN CLERK	127,054	28,002	25,892	30,527	\$ 31,649	116,071	10,983	91%
Total 162 ELECTIONS	18,341	323	2,712	(351)	\$ 11,779	14,463	3,878	79%
Total 171 CONSERVATION COMMISSION	52,049	14,411	14,489	18,622	\$ 2,090	49,613	2,436	95%
Total 175 PLANNING BOARD	106,918	21,069	21,473	26,881	\$ 33,355	102,779	4,139	96%
Total 176 BOARD OF APPEALS	10,746	83	-	756	\$ 2,297	3,137	7,609	29%
Total 181 MASTER PLAN COMMITTEE	1,198	122	244	122	\$ 122	610	588	51%
Total 192 TOWN BUILDING	104,145	16,533	21,667	31,381	\$ 32,865	102,447	1,698	98%
Total 195 TOWN REPORT	5,000	-	670	-	\$ 1,713	2,383	2,617	48%
Total 196 AUDIT	30,000	-	-	21,000	\$ -	21,000	9,000	70%
Total 199 STREET LIGHTS	46,000	391	556	643	\$ 44,322	45,913	87	100%
Total 210 POLICE	1,723,807	328,608	341,152	392,193	\$ 583,061	1,645,014	78,793	95%
Total 220 FIRE	1,823,886	322,045	408,388	443,173	\$ 531,317	1,704,924	118,962	93%
Total 241 BUILDING INSPECTION	251,235	54,586	54,410	63,127	\$ 65,279	237,402	13,833	94%
Total 292 ANIMAL CONTROL	26,130	5,735	6,030	5,139	\$ 4,511	21,414	4,716	82%
Total 296 CONSTABLE	200	-	-	-	\$ 200	200	-	100%
Total 301 SCHOOL DEPARTMENT	11,466,881	1,580,842	2,914,433	3,167,706	\$ 3,160,422	10,823,403	643,478	94%
Total 314 MASCONOMENT ASSESSMENT	9,626,121	2,375,223	2,326,334	2,622,480	\$ 2,302,085	9,626,121	-	100%
Total 315 ESSEX TECH ASSESSMENT	619,951	157,622	315,244	119,258	\$ 16,728	608,851	11,100	98%
Total 420 DPW ADMINISTRATION	1,147,863	152,950	179,338	430,244	\$ 344,796	1,107,327	40,536	96%
Total 425 TRANSFER STATION	375,242	61,854	63,632	80,998	\$ 149,109	355,593	19,649	95%
Total 511 BOARD OF HEALTH	130,437	26,146	32,427	31,428	\$ 35,969	125,970	4,467	97%
Total 541 COUNCIL ON AGING	193,568	45,005	48,792	52,163	\$ 47,046	193,006	562	100%
Total 543 VETERANS AGENT	122,652	21,533	25,570	27,786	\$ 30,729	105,619	17,033	86%
Total 545 TRI TOWN COUNCIL	28,500	7,125	7,125	7,125	\$ 7,125	28,500	-	100%
Total 548 GARDEN CLUB	5,000	-	1,862	-	\$ 915	2,777	2,223	56%
Total 550 CHIEF WILLS FESTIVAL	5,000	-	-	-	\$ 5,000	5,000	-	100%
Total 610 LIBRARY	512,225	122,700	112,570	124,347	\$ 148,144	507,760	4,465	99%
Total 630 RECREATION COMMISSION	44,549	27,996	3,187	2,133	\$ 4,065	37,381	7,168	84%

Total 691 HISTORICAL COMMISSION	1,000	85	-	-	\$ -	85	915	9%
Total 692 MEMORIAL DAY	6,000	-	-	766	\$ 5,162	5,928	72	99%
Total 710 DEBT SERVICE	1,358,927	779,554	46,353	298,028	\$ 234,993	1,358,927	0	100%
Total 820 STATE ASSESSMENTS & CHARGES	422,654	105,672	105,672	70,448	\$ 140,862	422,654	-	100%
Total 910 COMPENSATION RESERVE	25,000	2,500	659	-	\$ 3,026	6,185	18,815	25%
Total 911 RETIREMENT	1,300,187	1,628,327	-	(328,140)	\$ -	1,300,187	-	100%
Total 913 UNEMPLOYMENT	10,000	198	608	1,708	\$ 4,124	6,638	3,362	66%
Total 914 HEALTH INSURANCE	801,525	262,361	198,734	189,502	\$ 114,999	765,596	35,929	96%
Total 915 GROUP INSURANCE	3,100	723	675	403	\$ 721	2,521	579	81%
Total 916 MEDICARE/DEP TAX	85,500	18,000	20,852	21,000	\$ 25,094	84,945	555	99%
Total 945 LIABILITY INSURANCE	166,700	286,862	100	(122,681)	\$ 2,410	166,691	9	100%
Total 962 TRANSFERS TO OTHER FUNDS	340,117	100,000	240,117	-	\$ -	340,117	(0)	100%
					\$ -			
Total GENERAL FUND	\$ 34,360,739	\$ 8,797,589	\$ 7,753,827	\$ 8,137,754	\$ 8,447,405	\$ 33,136,574	\$ 1,224,165	96%
					\$ -			
Total CPA	\$ 96,885	\$ 38,975	\$ -	\$ 4,325	\$ 53,529	\$ 96,829	\$ 56	100%
					\$ -			
Total WATER FUND	\$ 186,914	\$ 37,129	\$ 30,696	\$ 35,288	\$ 66,925	\$ 170,038	\$ 16,876	91%

The Departmental Codes in the 900 series are initially expensed with the Town covering all costs. In March, MELD's portion of these expenditures are journalized out of the GF and into MELD's fund. At fiscal year end, the School's portion of these expenditures are journalized and placed into the appropriate school accounts.

Town of Middleton, MA
Fiscal Year 2018 Warrant Articles Expenditures (unaudited)

<u>Fund</u>	<u>Fiscal Year</u>	<u>Article #</u>	<u>Account Name</u>	<u>Original Appropriation</u>	<u>Available Balance at 7/1/2017</u>	<u>YTD Expended</u>	<u>Available Balance at 6/30/18</u>
GF	2011	26 REPAIR TWN HALL & OLD		52,000	2,277	-	2,277
GF	2012	30 STRM.MNGMT CONSULT		15,000	2,613	-	2,613
GF	2013	13 ASSESSOR GIS SYS		32,000	3,736	1,800	1,936
GF	2013	25 DPW BLDG REPAIR		41,000	29,320	9,891	19,429
GF	2014	16 SCHOOL SECURITY SYST		37,000	7,691	-	7,691
GF	2015	19 RADAR GUN & VESTS		23,300	5,085	2,121	2,964
GF	2015	21 REP TRAILER LEAF VAC *		25,000	13,219	-	13,219
GF	2015	24 DPW COPY MACH/STAIRS *		26,000	12,332	-	12,332
GF	2015	25 IMPROVE RUBCHINUK PK		90,000	41,605	28,959	12,647
GF	STM 2015	2 ATHLETIC FLD MAINT		35,000	19,357	7,650	11,707
GF	2016	15 FIRE STATION REPAIR		15,000	8,782	5,141	3,641
GF	2016	16 FIRE TRAINING		16,000	3,951	-	3,951
GF	2016	25 DPW BUILDING REFURB		25,000	25,000	-	25,000
GF	2017	17 REMEDIATE NATSUE WAY		165,000	145,115	980	144,135
GF	2017	19 LED STREET LIGHT CONVERSION		95,000	67,870	67,870	-
GF	2017	20 TIRES FOR 2008 LOADER **		8,000	467	-	467
GF	2017	23 UPGRADE RADIO INFRASTRUCTURE		25,000	2,536	-	2,536
GF	2017	26 PUBLIC FACILITIES STUDY		50,000	5,500	3,500	2,000
GF	2017	28 SCHOOL ACCOUNTING SOFTWARE		22,000	22,000	17,583	4,417
GF	2018	26 REPLACE DUMP TRUCK		73,000	73,000	70,598	2,402
GF	2018	26 DPW REPLACE RIDING MOWER **		11,000	11,000	10,375	625
GF	2018	26 TRANSFER STATION BUILDING AND DECK REPAIRS		9,000	9,000	-	9,000
GF	2018	26 REPLACE FLAIL MOWER **		8,500	8,500	7,675	825
GF	2018	26 REPLACE ROLLOFF CONTAINER **		7,000	7,000	6,000	1,000
GF	2018	27 PD PISTOLS **		15,900	15,900	15,883	17
GF	2018	27 PATROL RIFLES **		1,400	1,400	1,364	36
GF	2018	28 FD SALARIES (MILITARY CALLUP) **		26,000	26,000	25,947	53
GF	2018	28 FD BUILDING REPAIRS		20,000	20,000	-	20,000
GF	2018	28 TURNOUT GEAR WASHER/DRYER *		17,000	17,000	678	16,322
GF	2018	28 FD TRAINING		16,400	16,400	-	16,400
GF	2018	28 FD COMAND POST EQUIPMENT		16,000	16,000	7,701	8,299
GF	2018	28 FD IV PUMPS *		11,000	11,000	-	11,000
GF	2018	28 REPLACE FIRE HOSES		8,000	8,000	1,980	6,020
GF	2018	29 FM CHROMEBOOKS**		23,100	23,100	23,072	28
GF	2018	29 FM DOCUMENT CAMERAS**		138	138	94	44
GF	2018	29 FM IPADS**		10,991	10,991	10,816	175
GF	2018	29 FM LIBRARY FURNITURE		13,000	13,000	12,010	990
GF	2018	29 FM SCIENCE CURRICULUM		36,750	36,750	32,328	4,422
GF	2018	29 FM SECURITY SYSTEM		101,358	101,358	-	101,358
GF	2018	29 FM TECHNOLOGY IMPROVEMENTS		25,000	25,000	23,356	1,644
GF	2018	29 HM CHROMEBOOKS**		29,700	29,700	29,659	41
GF	2018	29 HM SCIENCE CURRICULUM		66,550	66,550	64,270	2,280
GF	2018	33 COA VAN REPLACEMENT		62,000	62,000	59,518	2,482
GF	2018	33 TOWN HALL WINDOWS		10,000	10,000	-	10,000
GF	2018	34 UPDATE MASTER PLAN		55,000	55,000	-	55,000
GF	2018	34 IT IMPROVEMENTS		34,450	34,450	21,690	12,760
GF	2018	34 VOTING TABULATORS		17,000	17,000	-	17,000
GF	2018	34 EMPLOYEE TRAINING		10,000	10,000	5,752	4,248
GF	STM 2018	7 MEMORIAL HALL REPAIRS		25,000	25,000	22,772	2,228
CEMETERY I	2016	26 OAKDALE CEMETERY WORK		63,000	30,182	-	30,182
CPA	2013	27 OLD TOWN HALL **		13,000	23	-	23
CPA	2014	14 TRAIN STATION **		9,500	500	-	500
CPA	2014	27 OLD TOWN HALL REPAIRS		22,000	22,000	-	22,000
CPA	2015	34 PHASE 1 RAILS TO TRAILS		130,000	126,600	-	126,600
CPA	2016	20 SHADE STRUCTURE AT HM **		25,000	14,985	10,995	3,990
CPA	2016	21 TOWN COMMON IMPROVEMENT		100,000	4,713	-	4,713
CPA	2016	45 OLD TOWN HALL PLANS + DRAWINGS FOR REPAIR		20,000	8,510	-	8,510
CPA	2018	35 CURTIS SAW MILL PROJECT		4,900	4,900	-	4,900
WATER	2108	26 WATER PRESSURE UPGRADES/STUDIES LAKEVIEW AVE		65,000	65,000	9,050	55,950

* - ARTICLE EARMARKED TO BE RE-APPROPRIATED AT ANNUAL TOWN MEETING; REMAINING BALANCES TO BE CLOSED OUT TO FREE CASH/FUND BALANCE

** - ARTICLE WILL BE CLOSED OUT TO FREE CASH AT END OF FISCAL YEAR

Town of Middleton, MA
Fiscal Year 2018 Encumbrances

<u>Fund</u>	<u>Department</u>	<u>Account Name</u>	<u>Approved</u>
GF	Selectmen	Contractual Services	\$ 3,500
GF	MIS	PEG Supplies	5,000
GF	MIS	Tech Supplies	2,055
GF	MIS	Cont Services - Police	1,900
GF	Clerk	Capital Outlay	5,000
GF	Police	Salaries & Wages	20,535
GF	Police	Overtime	9,349
GF	Police	Reserves	8,200
GF	Police	Incentive	2,886
GF	Police	Equipment	344
GF	Police	Training	25,737
GF	Police	K-9 Unit	2,000
GF	Police	Travel	2,582
GF	Fire	Overtime	68,857
GF	Fire	Part-Time	40,677
GF	Fire	Office Supplies	224
GF	School	Salaries	296,830
GF	School	Supplies	96,617
GF	DPW	Catch Basin Cleaning	12,000
GF	DPW	Road Mach Maintenance	3,358
GF	Transfer Station	Utilities	648
GF	BOH	Community Health Services	195
GF	BOH	Copier/Printer	314
GF	BOH	Travel	32
GF	Comp Reserve	Comp Reserve	2,500
			<u>\$ 611,338</u>

Town of Middleton, MA
Fiscal Year 2018 Revenues (unaudited)

For the Period Ended GENERAL FUND	BUDGET	9/30/17	12/31/17	3/31/18	6/30/18	Total YTD REVENUE	(UNDER)/OVER BUDGET
		Quarter 1	Quarter 2	Quarter 3	Quarter 4		
PERSONAL PROPERTY TAXES	\$ 653,701	\$ 247,806	\$ 80,724	\$ 230,467	\$ 82,445	\$ 641,442	\$ (12,259)
REAL ESTATE**	26,980,411	6,479,716	7,028,343	6,813,533	6,495,741	26,817,333	(163,078)
TAX LIEN/TITLE/FORECLOSURE	*	31,032	9,204	(21,734)	22,748	41,250	n/a
MOTOR VEHICLE EXCISE	1,800,000	169,021	112,388	1,402,431	353,501	2,037,341	237,341
OTHER EXCISE - MEALS	170,000	55,813	56,244	50,208	51,573	213,838	43,838
OTHER EXCISE - ROOM	230,000	71,562	26,306	84,402	45,024	227,294	(2,706)
OTHER EXCISE - PENALTIES AND INTEREST ON TAXES	100,000	10,238	30,650	23,034	20,528	84,450	(15,550)
PILOT	125,000	-	-	82,499	48,194	130,693	5,693
PILOT - MELD	204,000	-	204,000	-	-	204,000	-
CHARGES FOR SERVICES - SOLID WASTE FEES	160,000	53,165	106,260	4,985	3,085	167,495	7,495
FEES	105,000	28,127	26,212	27,153	26,733	108,225	3,225
DEPARTMENTAL REVENUES - LIBRARIES	3,500	645	698	1,172	1,352	3,867	367
DEPARTMENTAL REVENUES - CEMETERIES	50,000	16,600	11,920	9,800	11,100	49,420	(580)
OTHER DEPARTMENTAL REVENUE	55,000	14,329	24,031	21,700	35,571	95,631	40,631
LICENSES AND PERMITS	610,000	103,625	254,603	119,112	208,580	685,920	75,920
FINES AND FORFEITS	20,000	5,095	2,885	3,125	2,480	13,585	(6,415)
INVESTMENT INCOME	40,000	14,174	14,905	20,288	27,787	77,154	37,154
MEDICAID REIMBURSEMENT	30,000	4,954	2,167	4,732	21,339	33,192	3,192
STATE AID	2,301,696	561,565	580,800	585,116	565,262	2,292,743	(8,953)
TRANSFERS IN	749,401	668,975	80,426	-	-	749,401	-
Total GENERAL FUND	\$ 34,387,709	\$ 8,536,442	\$ 8,652,766	\$ 9,462,023	\$ 8,023,043	\$ 34,674,274	\$ 286,565
Total CPA	\$ 228,624	\$ 53,308	\$ 91,248	\$ 60,324	\$ 54,902	\$ 259,782	\$ 31,158
Total WATER FUND	*	\$ 25,450	\$ 11,775	\$ 311,110	\$ 8,675	\$ 357,010	N/A

* Indicates budgeted figures not available.

** Net of Overlay raised on recap

Note: The budgeted figures for Personal Property and Real Estate taxes are the amounts to be raised per the recap

Note: Budgeted revenues does not include the free cash or overlay surplus appropriated for fiscal year expenditures

Town of Middleton, MA
Revolving Funds (unaudited)

	Fund Balance as of 7/1/2017	Revenue as of 6/30/18	Expenditures as of 6/30/18	Fund Balance as of 6/30/18
RECREATION REVOLVING	\$ 17,343	\$ 6,189	\$ (8,472)	\$ 15,060
USER FIELD FEES	32,324	6,300	(10,580)	28,044
COA TRIP FUND	17,086	17,893	(19,151)	15,828
STORMWATER MANAGEMENT	600	200	-	800
FIREARMS LICENSES AND PERMITS	13,355	2,441	(2,005)	13,791

Town of Middleton, MA
Appropriation Funds (unaudited)

	Fund Balance as of 6/30/18	Revenue as of 6/30/18	FY 19 Appropriation
FIRE ALARM FEES	\$ 13,655	\$ 600	\$ (15,000)
AMBULANCE FUND	966,372	570,514	(425,000)
WATER FUND	915,738	357,010	(191,155)
CELL TOWER LEASE RECEIPTS	176,186	70,962	(60,000)
PEG	484,251	203,942	(211,186)
WEIGHTS & MEASURERS	32,792	-	(10,000)
OPEB*	1,145,657	96,790	75,000
STABILIZATION*	1,941,665	7,634	(475,000)
CAPITAL STABILIZATION*	-	-	400,000
RETIREMENT STABILIZATION*	-	-	25,000
SPED STABILIZATION*	100,068	168	50,000
SPED RESERVE FUND*	135,227	227	-

* Revenue amount indicates interest only.

TOWN OF MIDDLETON, MA
GENERAL FUND REVENUE - COMPARITIVE REPORT
FISCAL YEAR 2018 AND FISCAL YEAR 2017

	FISCAL YEAR 2018 (AS OF JUNE 30, 2018)				FISCAL YEAR 2017 (AS OF JUNE 30, 2017)			
	Revised Budget	Actual	(Under)/Over Budget	% of Budget Received	Revised Budget	Actual	(Under)/Over Budget	% of Budget Received
PROPERTY TAXES								
Real Estate Taxes (includes allowance)	\$ 26,980,411	\$ 26,817,333	\$ (163,078)	99.40%	\$ 25,165,773	\$ 25,183,046	\$ 17,273	100.07%
Personal Property Taxes	653,701	641,442	(12,259)	98.12%	666,364	649,470	(16,894)	97.46%
Tax Title Liens/Tax foreclosures	-				-	125,329	125,329	100.00%
Total Property Taxes	\$ 27,634,112	\$ 27,458,775	\$ (175,337)	99.37%	\$ 25,832,137	\$ 25,957,845	\$ 125,708	100.49%
STATE AID								
Cherry Sheet Revenue	2,301,696	2,292,743	(8,953)	99.61%	2,266,182	2,257,920	(8,262)	99.64%
Total State Aid	\$ 2,301,696	\$ 2,292,743	\$ (8,953)	99.61%	\$ 2,266,182	\$ 2,257,920	\$ (8,262)	99.64%
LOCAL RECEIPTS								
Motor Vehicle Excise	1,800,000	2,037,341	237,341	113.19%	1,800,000	1,892,202	92,202	105.12%
Other Excise - Meals Tax	170,000	213,838	43,838	125.79%	170,000	161,385	(8,615)	94.93%
Other Excise - Rooms Tax	230,000	227,294	(2,706)	98.82%	215,000	234,861	19,861	109.24%
Penalties & Interest	100,000	84,450	(15,550)	84.45%	120,000	102,749	(17,251)	85.62%
Payment in Lieu of Taxes	125,000	130,963	5,963	104.77%	145,000	145,048	48	100.03%
Charges for Services - Transfer Station Stickers	160,000	167,495	7,495	104.68%	160,000	167,070	7,070	104.42%
Fees	105,000	108,225	3,225	103.07%	80,000	108,284	28,284	135.36%
Departmental Revenue - Libraries	3,500	3,867	367	110.49%	3,500	3,827	327	109.34%
Departmental Revenue - Cemeteries	50,000	49,420	(580)	98.84%	17,000	49,160	32,160	289.18%
Other Departmental Revenue	55,000	95,631	40,631	173.87%	66,000	58,192	(7,808)	88.17%
Licences & Permits	610,000	685,920	75,920	112.45%	590,000	612,137	22,137	103.75%
Fines & Forfeitures	20,000	13,585	(6,415)	67.93%	20,000	18,255	(1,745)	91.28%
Investment Income	40,000	77,154	37,154	192.89%	35,000	47,273	12,273	135.07%
Medicaid & Miscellaneous	30,000	33,192	3,192	110.64%	30,000	41,574	11,574	138.58%
Total Local Receipts	3,498,500	3,928,375	429,875	112.29%	3,451,500	3,642,017	190,517	105.52%
TOTAL REVENUE	\$ 33,434,308	\$ 33,679,893	\$ 245,585	100.73%	\$ 31,549,819	\$ 31,857,782	\$ 307,963	100.98%
TRANSFERS IN								
FROM SPECIAL REVENUE FUNDS - BUDGETED	749,401	749,401	-	100.00%	618,006	618,006	-	100.00%
FROM SPECIAL REVENUE FUNDS - UNBUDGETED	-	-	-	100.00%	-	67,497	67,497	100.00%
TOTAL TRANSFERS IN	\$ 749,401	\$ 749,401	\$ -	100.00%	\$ 618,006	\$ 685,503	\$ 67,497	110.92%
TOTAL REVENUE AND TRANSFERS IN	\$ 34,183,709	\$ 34,429,294	\$ 245,585	100.72%	\$ 32,167,825	\$ 32,543,285	\$ 375,460	101.17%

TOWN OF MIDDLETON, MA
GENERAL FUND REVENUE
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2018

	FY 2015 ACTUAL REVENUE	FY 2016 ACTUAL REVENUE	FY 2017 ACTUAL REVENUE	FY 2018 ACTUAL REVENUE	FY 2017 TO FY2018 \$ CHANGE	FY 2017 TO FY2018 % CHANGE
PROPERTY TAXES						
Real Estate Taxes	\$ 22,645,135	\$ 23,891,195	\$ 25,183,046	\$ 26,817,333	\$ 1,634,287	6.49%
Personal Property Taxes	\$ 641,286	\$ 664,648	\$ 649,470	\$ 641,442	\$ (8,027)	-1.24%
Motor Vehicle Excise	\$ 1,713,149	\$ 1,873,680	\$ 1,892,202	\$ 2,037,341	\$ 145,139	7.67%
Tax Title/Tax Liens/Tax Foreclosures	\$ 194,254	\$ 159,915	\$ 125,329	\$ 41,250	\$ (84,079)	-67.09%
Total Property Taxes	\$ 25,193,824	\$ 26,589,438	\$ 27,850,046	\$ 29,537,367	\$ 1,687,320	6.06%
STATE REVENUE						
Cherry Sheet Revenue						
Unrestricted Aid	\$ 486,871	\$ 504,398	\$ 526,087	\$ 546,604	\$ 20,517	3.90%
Chapter 70	\$ 1,550,526	\$ 1,568,751	\$ 1,606,481	\$ 1,626,461	\$ 19,980	1.24%
Reimb State Owned Land	\$ 19,510	\$ 19,510	\$ 19,277	\$ 19,259	\$ (18)	-0.09%
Exemptions to Veterans & Elderly	\$ 38,207	\$ 7,530	\$ 7,028	\$ 7,028	\$ -	0.00%
Veterans Benefits	\$ 40,935	\$ 50,600	\$ 91,547	\$ 93,391	\$ 1,844	2.01%
Total Cherry Sheet Revenue	\$ 2,136,049	\$ 2,150,789	\$ 2,250,420	\$ 2,292,743	\$ 42,323	1.88%
Other State Revenue	\$ 363,833	\$ -	\$ 7,500	\$ -	\$ (7,500)	-100.00%
Total State Revenue	\$ 2,499,882	\$ 2,150,789	\$ 2,257,920	\$ 2,292,743	\$ 34,823	1.54%
LOCAL RECEIPTS						
Other Excise - Meals Tax	\$ -	\$ -	\$ 161,385	\$ 213,838	\$ 52,453	32.50%
Other Excise - Rooms Tax	\$ 180,225	\$ 215,033	\$ 234,861	\$ 227,294	\$ (7,568)	-3.22%
Penalties & Interest on Taxes	\$ 129,510	\$ 256,940	\$ 102,749	\$ 84,450	\$ (18,300)	-17.81%
Payment in Lieu of Taxes	\$ 391,931	\$ 383,638	\$ 365,048	\$ 334,693	\$ (30,356)	-8.32%
Charges for Services - Transfer Station Stickers	\$ 161,592	\$ 161,700	\$ 167,070	\$ 167,495	\$ 425	0.25%
Fees						
Selectmen - Natsue Way Boat Storage	\$ -	\$ 25,625	\$ 25,525	\$ 21,271	\$ (4,254)	-16.67%
Assessors - Sale of Maps	\$ 746	\$ 510	\$ 646	\$ 465	\$ (181)	-28.01%
Town Clerk - Birth, Death, Marriage, Business, Dog	\$ 22,088	\$ 18,237	\$ 32,484	\$ 27,889	\$ (4,595)	-14.14%
Planning Board	\$ 916	\$ 47	\$ 110	\$ 300	\$ 190	171.52%
Board of Appeals	\$ -	\$ -	\$ 300	\$ -	\$ (300)	-100.00%
Police - False Alarm, Accident Reports	\$ 21,072	\$ 11,494	\$ 13,895	\$ 22,607	\$ 8,713	62.71%
Police/Fire - Admin fee	\$ 12,528	\$ 8,464	\$ 9,179	\$ 13,366	\$ 4,188	45.62%
Fire - Alarm Fee	\$ 20,675	\$ 13,715	\$ 23,010	\$ 17,541	\$ (5,469)	-23.77%
DPW - Electronic Disposal	\$ -	\$ -	\$ 3,135	\$ 4,785	\$ 1,650	52.63%
Total Fees	\$ 78,025	\$ 78,092	\$ 108,284	\$ 108,225	\$ (59)	-0.05%
Departmental Revenue - Libraries	\$ 1,142	\$ 3,739	\$ 3,827	\$ 3,867	\$ 40	1.06%
Departmental Revenue - Cemeteries	\$ 13,745	\$ 16,395	\$ 49,160	\$ 49,420	\$ 260	0.53%
Other Departmental Revenue						
Accounting	\$ -	\$ -	\$ -	\$ 9,523	\$ 9,523	100.00%
Treasurer/Collector - RMV, Tax Demands, Lien Certificates	\$ 42,331	\$ 48,799	\$ 45,351	\$ 57,198	\$ 11,847	26.12%
Selectmen - Recycling Contribution; sale of surplus equipment	\$ 3,066	\$ 6,562	\$ 8,390	\$ 27,622	\$ 19,232	229.24%
Planning Board	\$ -	\$ -	\$ 300	\$ 283	\$ (17)	-5.51%
Board of Appeals -	\$ 1,301	\$ 491	\$ 1,021	\$ 269	\$ (752)	-73.66%
DPW revenues	\$ 1,669	\$ 2,129	\$ 3,430	\$ 3,259	\$ (171)	-4.99%
Veterans Reimbursement	\$ -	\$ 14,300	\$ -	\$ 5,000	\$ 5,000	100.00%
Total Other Departmental Revenue	\$ 48,367	\$ 72,281	\$ 58,491	\$ 103,155	\$ 44,663	76.36%
Licences & Permits						
Selectmen - Liquor, Common Victuallers	\$ 62,449	\$ 55,254	\$ 72,965	\$ 73,180	\$ 215	0.29%
Inspecial Services - Plumbing & Gas, Building, Electric	\$ 378,438	\$ 440,390	\$ 501,770	\$ 561,113	\$ 59,343	11.83%
Board of Health - Food, Tobacco, etc.	\$ 52,870	\$ 44,059	\$ 37,402	\$ 51,627	\$ 14,225	38.03%
Total Licenses & Permits	\$ 493,758	\$ 539,702	\$ 612,137	\$ 685,920	\$ 73,783	12.05%
Fines & Forfeitures						
Building Inspection Fines	\$ -	\$ 2,500	\$ -	\$ -	\$ -	-25.54%
Police Fines	\$ 22,910	\$ 16,905	\$ 18,245	\$ 13,585	\$ (4,660)	-100.00%
Animal Control Fines	\$ -	\$ 235	\$ 10	\$ -	\$ (10)	-25.58%
Total Fines & Forfeitures	\$ 22,910	\$ 19,640	\$ 18,255	\$ 13,585	\$ (4,670)	-25.58%
Investment Income	\$ 27,894	\$ 34,555	\$ 47,273	\$ 77,155	\$ 29,881	63.21%
Municipal Medicare Reimbursement	\$ 26,308	\$ 30,458	\$ 41,574	\$ 33,192	\$ (8,382)	-20.16%
Total Local Receipts	\$ 1,575,408	\$ 1,812,173	\$ 1,970,115	\$ 2,102,287	\$ 132,172	6.71%
TOTAL REVENUE	\$ 29,269,114	\$ 30,552,401	\$ 32,078,081	\$ 33,932,397	\$ 1,854,316	5.78%

TOWN OF MIDDLETON, MA
GENERAL FUND APPROPRIATION SUMMARY
FISCAL YEAR 2018

	Amended Budget per STM	% of Total Budget
Municipal		
General Government	\$ 1,624,382	4.52%
Public Safety	3,814,258	10.62%
Department of Public Works	1,473,105	4.10%
Health & Human Services	485,157	1.35%
Culture & Recreation	562,774	1.57%
Total Municipal Budget	\$ 7,959,676	22.16%
Education		
Tri-Town School District	\$ 11,466,881	31.92%
MASCO Regional High School	9,626,121	26.80%
Essex-Tech Regional High School	619,951	1.73%
Total Education	\$ 21,712,953	60.45%
Debt Service	\$ 1,358,927	3.78%
Employee Benefits/Insurance		
Retirement	\$ 1,300,187	3.62%
Unemployment	10,000	0.03%
Health Insurance	801,525	2.23%
Life Insurance	2,000	0.01%
Medicare Tax	76,000	0.21%
General Insurance (i.e. Prop & Casualty)	161,200	0.45%
Total Employee Benefits/Insurance	\$ 2,350,912	6.54%
Other		
Reserve Fund	\$ 100,000	0.28%
Capital	1,656,218	4.61%
Salary Reserve	25,000	0.07%
State Charges & Assessments	422,654	1.18%
Transfer to OPEB Trust	50,000	0.14%
Transfer to Stabilization	50,000	0.14%
Transfer to Special Ed. Stabilization	100,000	0.28%
Transfer to Special Education Reserve	135,000	0.38%
Total Other	\$ 2,538,872	7.07%
TOTAL APPROPRIATIONS	\$ 35,921,340	100.00%

TOWN OF MIDDLETON
GENERAL FUND EXPENSES - COMPARATIVE REPORT
FISCAL YEAR 2018 AND FISCAL YEAR 2017

	FISCAL YEAR 2018 (AS OF JUNE 30, 2018)					FISCAL YEAR 2017 (AS OF JUNE 30, 2017)				
	REVISED BUDGET*	ACTUAL	ENCUMBRANCES	UNDER/(OVER) BUDGET	% OF BUDGET USED	REVISED BUDGET*	ACTUAL	ENCUMBRANCES	UNDER/(OVER) BUDGET	% OF BUDGET USED
TOWN MODERATOR SALARIES	\$ 200	\$ 200	\$ -	\$ 8,389	96.80%	\$ 265,056	\$ 259,493	\$ -	\$ 5,563	97.90%
SELECTMEN SALARIES	261,826	253,437	-	8,389	96.80%	20,800	19,405	-	1,395	93.29%
SELECTMEN EXPENSES	47,150	36,229	\$ 3,500	\$ 7,421	76.34%	1,912	1,190	-	722	62.24%
FINANCE COMMITTEE SALARIES	1,960	1,220	-	740	62.24%	1,500	1,680	-	(180)	112.03%
FINANCE COMMITTEE EXPENSES	1,500	1,535	-	(35)	102.34%	1,190	1,190	-	-	-
TOWN ACCOUNTANT SALARIES	118,000	116,919	-	1,081	99.08%	116,685	113,710	-	2,975	97.45%
TOWN ACCOUNTANT EXPENSES	5,663	3,458	-	2,205	61.07%	6,861	6,315	-	546	92.04%
ASSESSORS SALARIES	153,738	153,738	-	0	100.00%	150,675	150,092	-	583	99.61%
ASSESSORS EXPENSES	19,225	16,577	-	2,648	86.23%	19,522	17,800	-	1,722	91.18%
TREASURER/COLLECTOR SALARIES	184,004	181,460	-	2,544	98.62%	169,899	169,899	-	-	100.00%
TREASURER/COLLECTOR EXPENSES	72,863	48,862	-	24,001	67.06%	74,194	70,741	\$ 363	3,090	95.35%
CUSTODIAN OF TOWN LAND SALARIES	2,500	2,500	-	-	100.00%	2,500	2,500	-	-	100.00%
TOWN COUNSEL EXPENSES	85,610	85,458	-	152	99.82%	60,000	60,000	-	-	100.00%
MANAGEMENT INFORMATION SYSTEMS SALARIES	89,635	46,811	-	42,824	52.22%	74,278	50,523	-	23,755	68.02%
MANAGEMENT INFORMATION SYSTEMS EXPENSES	49,200	21,471	\$ 8,955	\$ 18,774	43.64%	121,330	99,801	-	21,529	82.26%
TOWN CLERK SALARIES	112,114	109,629	-	2,485	97.78%	109,379	109,269	-	110	99.90%
TOWN CLERK EXPENSES	19,940	9,952	\$ 5,000	\$ 4,988	49.91%	15,014	8,449	\$ 5,000	1,565	56.27%
ELECTIONS SALARIES	10,691	8,953	-	1,738	83.74%	18,299	17,027	-	1,272	93.05%
ELECTIONS EXPENSES	7,650	5,510	-	2,140	72.03%	6,950	6,769	-	181	97.39%
CONSERVATION COMMISSION SALARIES	47,449	47,449	-	-	100.00%	34,838	34,489	-	349	99.00%
CONSERVATION COMMISSION EXPENSES	4,600	2,164	-	2,436	47.04%	3,500	2,105	-	1,395	60.14%
PLANNING BOARD SALARIES	90,738	89,724	-	1,014	98.88%	84,788	70,773	-	14,015	83.47%
PLANNING BOARD EXPENSES	16,180	12,955	-	3,225	80.07%	8,475	5,984	-	2,490	70.61%
BOARD OF APPEALS SALARIES	2,196	1,220	-	976	55.56%	2,149	1,377	-	772	64.10%
BOARD OF APPEALS EXPENSES	8,550	1,917	-	6,633	22.42%	9,150	937	-	8,213	10.24%
MASTER PLAN COMMITTEE SALARIES	1,098	610	-	488	55.56%	1,071	714	-	357	66.67%
MASTER PLAN COMMITTEE EXPENSES	100	-	-	100	0.00%	100	-	-	100	0.00%
TOWN BUILDING SALARIES	38,845	38,225	-	620	98.40%	37,897	35,991	-	1,906	94.97%
TOWN BUILDING EXPENSES	65,300	64,222	-	1,078	98.35%	63,800	61,862	-	1,938	96.96%
TOWN REPORT EXPENSES	5,000	2,383	-	2,617	47.56%	5,000	2,412	-	2,588	48.23%
AUDIT EXPENSES	30,000	21,000	-	9,000	70.00%	26,000	26,000	-	-	100.00%
STREET LIGHT EXPENSES	46,000	45,913	-	87	99.81%	60,000	54,377	-	5,623	90.63%
TOTAL GENERAL GOVERNMENT EXPENSES	\$ 1,599,525	\$ 1,431,700	\$ 17,455	\$ 150,371	89.51%	\$ 1,571,821	\$ 1,461,886	\$ 5,363	\$ 104,572	93.01%
POLICE SALARIES	\$ 1,652,240	\$ 1,583,847	\$ 40,970	\$ 27,424	95.86%	\$ 1,584,655	\$ 1,416,268	\$ 168,386	\$ (0)	89.37%
POLICE EXPENSES	278,570	240,687	\$ 30,662	\$ 7,221	86.40%	255,295	197,574	\$ 38,617	\$ 19,104	77.39%
FIRE SALARIES	1,624,951	1,511,158	\$ 109,534	\$ 4,259	93.00%	1,548,650	1,482,825	-	\$ 65,825	95.75%
FIRE EXPENSES	198,935	193,766	224	4,945	97.40%	194,830	179,701	-	15,129	92.23%
BUILDING INSPECTION SALARIES	221,985	214,346	-	7,639	96.56%	206,918	204,715	-	2,203	98.94%
BUILDING INSPECTION EXPENSES	29,250	23,056	-	6,194	78.82%	30,174	25,633	-	4,541	84.95%
ANIMAL CONTROL SALARIES	22,930	19,957	-	2,973	87.03%	22,434	22,443	-	(9)	100.04%
ANIMAL CONTROL EXPENSES	3,200	1,457	-	1,743	45.54%	3,200	1,541	-	1,659	48.15%
CONSTABLE SALARIES	200	200	-	-	100.00%	200	200	-	-	100.00%
TOTAL PUBLIC SAFETY EXPENSES	\$ 4,032,262	\$ 3,788,475	\$ 181,390	\$ 62,397	\$ 1	\$ 3,846,356	\$ 3,530,900	\$ 207,004	\$ 108,453	91.80%

TOWN OF MIDDLETON
GENERAL FUND EXPENSES - COMPARATIVE REPORT
FISCAL YEAR 2018 AND FISCAL YEAR 2017

FISCAL YEAR 2018 (AS OF JUNE 30, 2018)							FISCAL YEAR 2017 (AS OF JUNE 30, 2017)						
	REVISED BUDGET*	ACTUAL	ENCUMBRANCES	UNDER/(OVER) BUDGET	% OF BUDGET USED		REVISED BUDGET*	ACTUAL	ENCUMBRANCES	UNDER/(OVER) BUDGET	% OF BUDGET USED		
TRI-TOWN SALARIES	\$ 8,068,119	\$ 7,809,166	\$ 296,830	\$ (37,877)	96.79%		\$ 7,746,449	\$ 7,409,835	\$ 301,752	\$ 34,862	95.65%		
TRI-TOWN EXPENSES	3,849,149	3,443,771	96,617	308,760	89.47%		3,799,629	3,035,206	148,635	615,789	79.88%		
MASCONOMENT ASSESSMENT EXPENSES	9,241,983	9,241,983	-	-	100.00%		9,116,409	9,116,409	-	-	100.00%		
MASCONOMENT DEBT SERVICE EXPENSES	384,138	384,138	-	-	100.00%		387,862	387,861	-	-	100.00%		
ESSEX TECH ASSESSMENT EXPENSES	550,219	539,119	-	11,100	97.98%		549,625	536,848	-	12,777	97.68%		
ESSEX TECH DEBT SERVICE EXPENSES	69,732	69,732	-	-	100.00%		61,910	61,910	-	-	100.00%		
TOTAL EDUCATION EXPENSES	\$22,163,340	\$21,487,910	\$ 393,447	\$ 281,984	96.95%		\$ 21,661,884	\$ 20,548,069	\$ 450,387	\$ 663,428	94.86%		
DPW ADMIN SALARIES	\$ 649,613	\$ 616,765	\$ -	\$ 32,848	94.94%		\$ 623,331	\$ 590,957	\$ -	\$ 32,374	94.81%		
DPW ADMIN EXPENSES	516,750	507,673	15,358	(6,280)	98.24%		526,124	514,091	18,500	(6,467)	97.71%		
TRANSFER STATION SALARIES	120,642	102,000	-	18,642	84.55%		122,651	103,387	-	19,254	84.29%		
TRANSFER STATION EXPENSES	269,230	268,224	648	359	99.63%		252,600	240,160	14,630	(2,190)	95.08%		
TOTAL PUBLIC WORKS EXPENSES	\$ 1,556,235	\$ 1,494,661	\$ 16,005	\$ 45,569	96.04%		\$ 1,524,706	\$ 1,448,596	\$ 33,130	\$ 42,980	95.01%		
BOARD OF HEALTH SALARIES	\$ 104,862	\$ 104,616	\$ -	\$ 246	99.77%		\$ 100,511	\$ 100,405	\$ -	\$ 106	99.89%		
BOARD OF HEALTH EXPENSES	28,455	22,640	541	5,275	79.56%		26,649	21,781	2,880	1,988	81.73%		
COUNCIL ON AGING SALARIES	145,875	145,875	-	-	100.00%		150,471	150,471	-	-	100.00%		
COUNCIL ON AGING EXPENSES	51,809	50,106	-	1,703	96.71%		41,500	37,135	4,116	249	89.48%		
VETERANS AGENT SALARIES	25,902	25,902	-	-	100.00%		14,471	14,471	-	0	100.00%		
VETERANS AGENT EXPENSES	96,750	78,522	-	18,228	81.16%		106,365	97,022	-	9,343	91.22%		
TRI-TOWN COUNCIL EXPENSES	28,500	28,500	-	-	100.00%		28,500	28,500	-	-	100.00%		
GARDEN CLUB EXPENSES	5,000	2,777	-	2,223	55.54%		5,000	3,213	-	1,787	64.26%		
CHIEF WILLS DAY EXPENSES	5,000	5,000	-	-	100.00%		5,000	5,000	-	-	100.00%		
TOTAL HEALTH & HUMAN SERVICE EXPENSES	\$ 492,153	\$ 463,937	\$ 541	\$ 27,675	94.27%		\$ 478,467	\$ 457,998	\$ 6,996	\$ 13,474	95.72%		
LIBRARY SALARIES	\$ 344,714	\$ 342,490	\$ -	\$ 2,224	99.35%		\$ 321,295	\$ 317,773	\$ -	\$ 3,522	98.90%		
LIBRARY EXPENSES	167,511	165,269	-	2,242	98.66%		168,508	165,867	-	2,641	98.43%		
RECREATION COMMISSION SALARIES	19,800	18,255	-	1,545	92.20%		17,500	16,010	-	1,490	91.49%		
RECREATION COMMISSION EXPENSES	24,749	19,126	-	5,623	77.28%		20,565	14,900	-	5,665	72.45%		
HISTORICAL COMMISSION EXPENSES	1,329	394	-	934	29.67%		1,000	233	329	438	23.30%		
MEMORIAL DAY EXPENSES	6,000	5,928	-	72	98.80%		5,000	4,017	-	983	80.34%		
TOTAL CULTURE & RECREATION EXPENSES	\$ 564,103	\$ 551,463	\$ -	\$ 12,640	97.76%		\$ 533,868	\$ 518,801	\$ 329	\$ 14,739	97.18%		
DEBT SERVICE EXPENSES	\$ 1,358,927	\$ 1,358,927	\$ -	\$ 100.00%			\$ 1,261,669	\$ 1,249,461	\$ -	\$ 12,208	99.03%		
COMPENSATION RESERVE EXPENSES	\$ 25,000	\$ 6,185	\$ 2,500	\$ 16,315	24.74%		\$ 25,000	\$ 7,155	\$ -	\$ 17,845	28.62%		
RETIREMENT EXPENSES	1,300,187	1,300,187	-	-	100.00%		1,201,868	1,188,311	-	13,557	98.87%		
UNEMPLOYMENT EXPENSES	10,000	6,638	-	3,362	66.38%		10,000	772	-	9,228	7.72%		
HEALTH INSURANCE EXPENSES	801,525	765,596	-	35,929	95.52%		719,943	694,249	-	25,694	96.43%		
LIFE INSURANCE EXPENSES	3,100	2,521	-	579	81.33%		2,000	1,794	-	206	89.69%		
MEDICARE EXPENSES	85,500	84,945	-	555	99.35%		78,378	78,378	-	-	100.00%		
TOTAL EMPLOYEE BENEFIT EXPENSES	\$ 2,225,312	\$ 2,166,073	\$ 2,500	\$ 56,739	97.34%		\$ 2,037,189	\$ 1,970,658	\$ -	\$ 66,531	96.73%		
RESERVE FUND**	\$ 20,290	\$ -	\$ -	\$ 20,290	0.00%		\$ 40,622	\$ -	\$ -	\$ 40,622	0.00%		

TOWN OF MIDDLETON
GENERAL FUND EXPENSES - COMPARATIVE REPORT
FISCAL YEAR 2018 AND FISCAL YEAR 2017

	FISCAL YEAR 2018 (AS OF JUNE 30, 2018)					FISCAL YEAR 2017 (AS OF JUNE 30, 2017)				
	REVISED BUDGET*	ACTUAL	ENCUMBRANCES	UNDER/(OVER) BUDGET	% OF BUDGET USED	REVISED BUDGET*	ACTUAL	ENCUMBRANCES	UNDER/(OVER) BUDGET	% OF BUDGET USED
GENERAL INSURANCE EXPENSES	\$ 166,700	\$ 166,691	\$ -	\$ 9	99.99%	\$ 146,200	\$ 146,016	\$ -	\$ 184	99.87%
CAPITAL EXPENSES	\$ 1,752,973	\$ 1,178,029	\$ -	\$ 574,944	67.20%	\$ 1,134,944	\$ 579,167	\$ -	\$ 555,778	51.03%
STATE & COUNTY CHARGES	\$ 422,654	\$ 422,654	\$ -	\$ -	100.00%	\$ 422,216	\$ 416,287	\$ -	\$ 5,929	98.60%
TOTAL EXPENDITURES	\$36,354,473	\$34,510,519	\$ 611,338	\$ 1,232,617	94.93%	\$ 34,659,943	\$ 32,327,837	\$ 703,208	\$ 1,628,898	93.27%
TRANSFER TO ENTERPRISE	\$ 5,117	\$ 5,117	\$ -	\$ -	100.00%	\$ -	\$ -	\$ -	\$ -	0.00%
TRANSFER TO SPECIAL REVENUE FUNDS	-	-	-	-	0.00%	12,455	12,455	-	-	100.00%
TRANSFER TO VARIOUS STABILIZATION FUNDS	285,000	285,000	-	-	100.00%	100,000	100,000	-	-	100.00%
TRANSFER TO OPEB TRUST	50,000	50,000	-	-	100.00%	100,000	100,000	-	-	100.00%
TOTAL TRANSFERS OUT	\$ 340,117	\$ 340,117	\$ -	\$ -	100.00%	\$ 212,455	\$ 212,455	\$ -	\$ -	100.00%
TOTAL EXPENDITURES & TRANSFERS OUT	\$36,694,591	\$34,850,636	\$ 611,338	\$ 1,232,617	94.97%	\$ 34,872,398	\$ 32,540,293	\$ 703,208	\$ 1,628,898	93.31%

* Includes prior year encumbrance carry forwards

** The remaining balance of the Reserve Fund is reported above. The transfers are reported within each department's budget per Finance Committee approval.

TOWN OF MIDDLETON
GENERAL FUND EXPENDITURES
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2018

	FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	% CHANGE 2017-2018
TOWN MODERATOR	\$ 200	\$ 200	\$ 200	\$ 200	0%
SELECTMEN	216,979	206,689	278,898	289,666	4%
FINANCE COMMITTEE	2,701	2,664	2,870	2,755	-4%
TOWN ACCOUNTANT**	156,356	177,678	120,025	120,377	0%
ASSESSOR	162,381	163,663	167,892	170,315	1%
TREASURER/COLLECTOR	227,673	213,808	240,640	230,322	-4%
CUSTODIAN OF TOWN LAND	2,500	2,500	2,500	2,500	0%
TOWN COUNSEL	45,000	60,000	60,000	85,458	42%
MANAGEMENT INFORMATION SYSTEMS**	-	-	150,325	68,282	-55%
TOWN CLERK	110,490	128,449	117,718	119,581	2%
ELECTIONS	17,392	15,815	23,796	14,463	-39%
CONSERVATION COMMISSION	27,625	40,864	36,594	49,613	36%
PLANNING BOARD	34,536	77,867	76,758	102,679	34%
BOARD OF APPEALS	52,302	25,101	2,315	3,137	36%
MASTER PLAN COMMITTEE	1,026	933	714	610	-15%
TOWN BUILDING	98,231	97,466	97,853	102,447	5%
TOWN REPORT	14,385	2,250	2,412	2,383	-1%
AUDIT	27,280	18,500	26,000	21,000	-19%
STREET LIGHTS	80,995	78,420	54,377	45,913	-16%
TOTAL GENERAL GOVERNMENT	\$ 1,278,052	\$ 1,312,866	\$ 1,461,886	\$ 1,431,700	-2%
POLICE DEPARTMENT	\$ 1,311,459	\$ 1,477,834	\$ 1,613,842	\$ 1,824,534	13%
FIRE DEPARTMENT	1,525,594	1,623,632	1,662,526	1,704,924	3%
BUILDING INSPECTION	195,020	194,945	230,348	237,402	3%
ANIMAL CONTROL	23,779	27,536	23,983	21,414	-11%
CONSTABLE	200	200	200	200	0%
TOTAL PUBLIC SAFETY	\$ 3,056,052	\$ 3,324,146	\$ 3,530,900	\$ 3,788,475	7%
TRI-TOWN	\$ 9,826,233	\$ 10,494,677	\$ 10,445,041	\$ 11,252,938	8%
MASCONOMET ASSESSMENT	7,900,974	8,583,962	9,116,409	9,241,983	1%
MASCONOMET DEBT	382,347	382,050	387,861	384,138	-1%
ESSEX TECH ASSESSMENT	343,723	415,115	536,848	539,119	0%
ESSEX TECH DEBT	-	63,639	61,910	69,732	13%
TOTAL EDUCATION	\$ 18,453,277	\$ 19,939,443	\$ 20,548,069	\$ 21,487,910	5%
PUBLIC WORKS	\$ 1,191,396	\$ 987,425	\$ 1,105,048	\$ 1,124,438	2%
TRANSFER STATION	352,959	364,344	343,547	370,223	8%
TOTAL PUBLIC WORKS	\$ 1,544,355	\$ 1,351,769	\$ 1,448,596	\$ 1,494,661	3%
BOARD OF HEALTH	\$ 107,971	\$ 113,172	\$ 122,186	\$ 127,256	4%
COUNSEL ON AGING	174,523	184,318	187,606	195,981	4%
VETERAN'S AGENT	87,160	111,805	111,493	104,424	-6%
TRI-TOWN COUNSEL	28,500	28,500	28,500	28,500	0%
GARDEN CLUB	4,508	4,359	3,213	2,777	-14%
CHIEF WILLS DAY	5,000	5,000	5,000	5,000	0%
TOTAL HEALTH & HUMAN SERVICES	\$ 407,662	\$ 447,155	\$ 457,998	\$ 463,937	1%
LIBRARY	\$ 444,440	\$ 467,292	\$ 483,640	\$ 507,760	5%
RECREATION	27,458	32,103	30,910	37,381	21%
HISTORICAL COMMISSION	-	-	233	394	69%
MEMORIAL DAY	4,786	3,145	4,017	5,928	48%
TOTAL CULTURE & RECREATION	\$ 476,685	\$ 502,539	\$ 518,801	\$ 551,463	6%

TOWN OF MIDDLETON
GENERAL FUND EXPENDITURES
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2018

	FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	% CHANGE 2017-2018
DEBT SERVICE EXPENSES	\$ 1,621,572	\$ 1,583,260	\$ 1,249,461	\$ 1,358,927	9%
COMPENSATION RESERVE EXPENSES***	\$ -	\$ -	\$ 7,155	\$ 6,185	-14%
RETIREMENT EXPENSES	1,010,289	1,098,942	1,188,311	1,300,187	9%
UNEMPLOYMENT EXPENSES	6,996	1,880	772	6,638	760%
HEALTH INSURANCE EXPENSES	604,031	637,198	694,249	765,596	10%
LIFE INSURANCE EXPENSES	-	1,725	1,794	2,521	41%
MEDICARE EXPENSES	49,000	58,500	78,378	84,945	8%
TOTAL EMPLOYEE BENEFIT EXPENSES	\$ 1,670,316	\$ 1,798,246	\$ 1,970,658	\$ 2,166,073	10%
RESERVE FUND*	\$ 35,000	\$ 12,700	\$ 40,622	\$ 20,290	-50%
GENERAL INSURANCE EXPENSES	\$ 140,755	\$ 135,500	\$ 146,016	\$ 166,691	14%
CAPITAL EXPENSES	\$ 800,075	\$ 1,134,172	\$ 579,167	\$ 1,178,029	103%
STATE & COUNTY CHARGES	\$ 407,561	\$ 422,014	\$ 416,287	\$ 422,654	2%
TOTAL EXPENDITURES	\$ 29,891,362	\$ 31,963,810	\$ 32,368,460	\$ 34,530,809	7%
TRANSFER TO ENTERPRISE****	\$ -	\$ -	\$ -	\$ 5,117	100%
TRANSFER TO SPECIAL REVENUE FUNDS	-	-	12,455	-	-100%
TRANSFER TO STABILIZATION	150,000	50,000	100,000	285,000	185%
TRANSFER TO OPEB TRUST	100,000	100,000	100,000	50,000	-50%
TOTAL TRANSFERS OUT	\$ 250,000	\$ 150,000	\$ 212,455	\$ 340,117	60%
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 30,141,362	\$ 32,113,810	\$ 32,580,915	\$ 34,870,926	7%

* The remaining balance of the Reserve Fund is reported above. The transfers are reported within each department's budget per Finance Committee approval.

**MIS department moved from Town Accountant budget in FY17

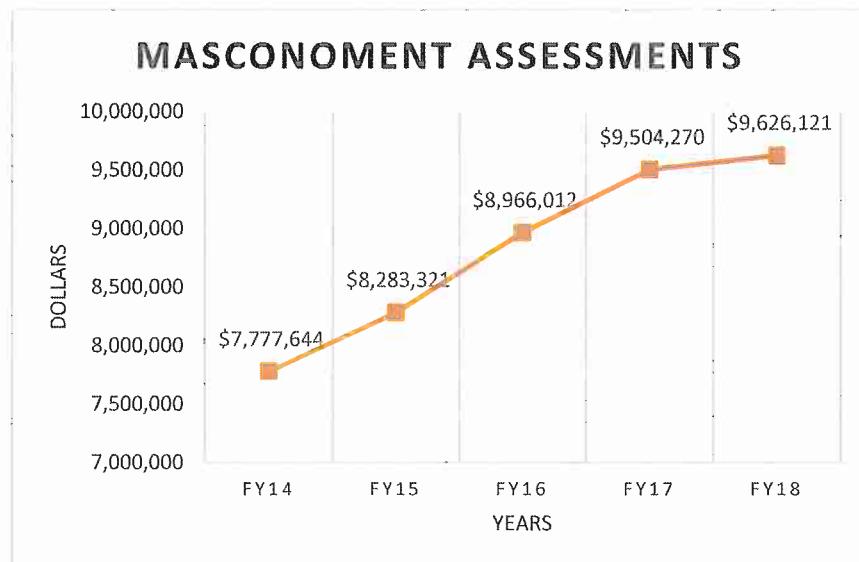
***Compensation Reserve was established in FY17

****Represents Enterprise Fund Subsidy

TOWN OF MIDDLETON
MASCONOMENT EXPENDITURES
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2018

YEAR	ACTUAL*	CHANGE	% CHANGE
FY14	\$7,777,644		
FY15	\$8,283,321	\$ 505,677	6.10%
FY16	\$8,966,012	\$ 682,691	7.61%
FY17	\$9,504,270	\$ 538,258	5.66%
FY18	\$9,626,121	\$ 121,851	1.27%

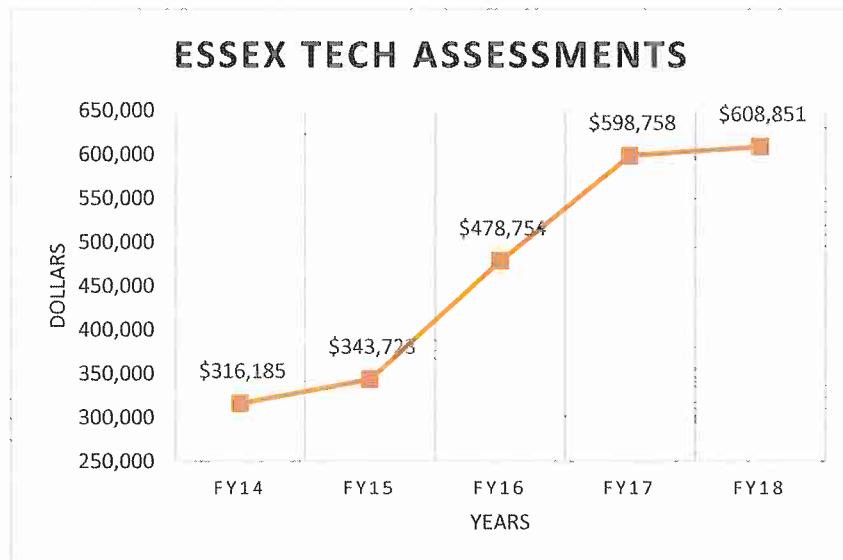
* Includes debt payments; does not include capital assessments



**TOWN OF MIDDLETON
ESSEX TECH EXPENDITURES
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2018**

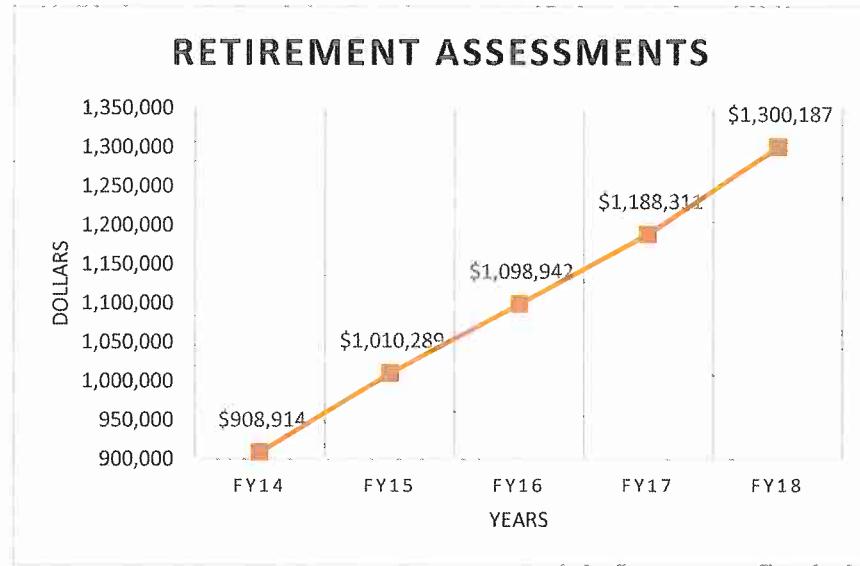
YEAR	ACTUAL*	CHANGE	% CHANGE
FY14	\$ 316,185		
FY15	\$ 343,723	\$ 27,538	8.01%
FY16	\$ 478,754	\$ 135,031	28.20%
FY17	\$ 598,758	\$ 120,004	20.04%
FY18	\$ 608,851	\$ 10,093	1.66%

* Includes debt payments; does not include capital assessments



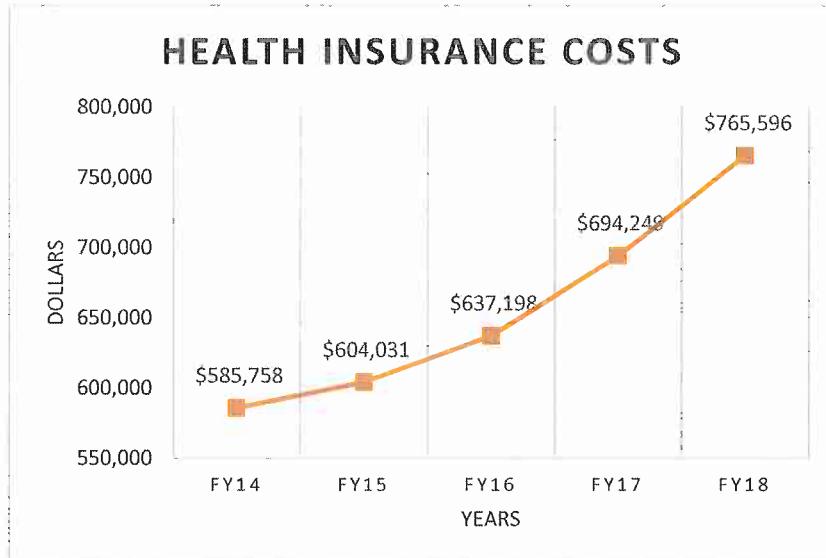
TOWN OF MIDDLETON
RETIREMENT EXPENDITURES
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2018

YEAR	ACTUAL	CHANGE	% CHANGE
FY14	\$ 908,914		
FY15	\$1,010,289	\$ 101,375	10.03%
FY16	\$1,098,942	\$ 88,653	8.07%
FY17	\$1,188,311	\$ 89,369	7.52%
FY18	\$1,300,187	\$ 111,876	8.60%



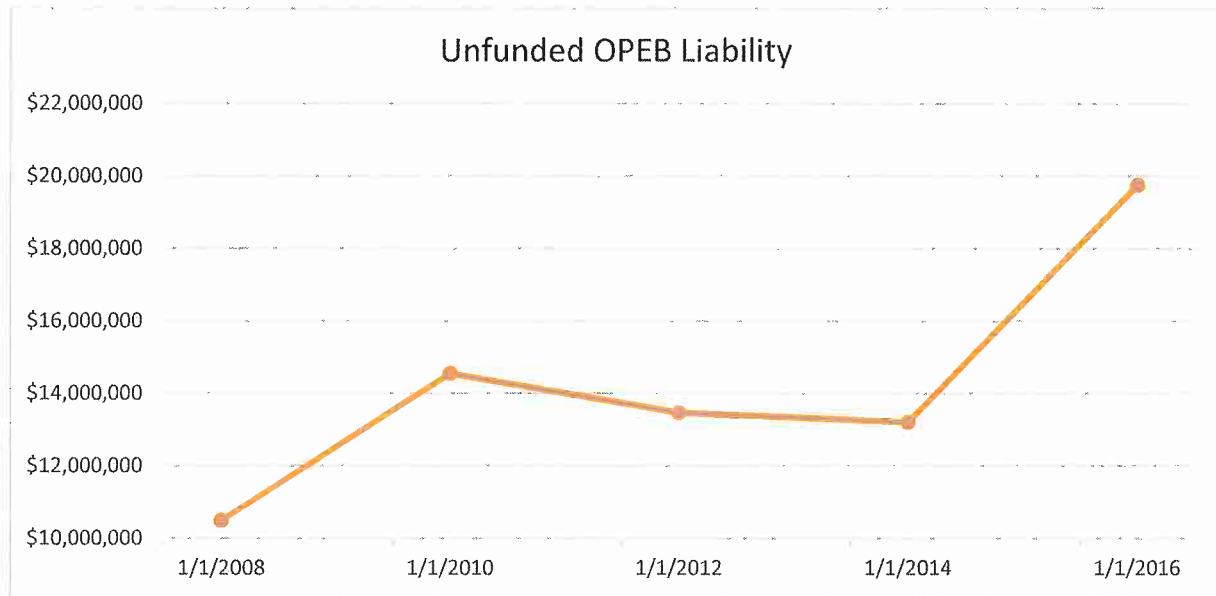
TOWN OF MIDDLETON
HEALTH INSURANCE EXPENDITURES
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2018

YEAR	ACTUAL	CHANGE	% CHANGE
FY14	\$ 585,758		
FY15	\$ 604,031	\$ 18,274	3.03%
FY16	\$ 637,198	\$ 33,167	5.21%
FY17	\$ 694,249	\$ 57,050	8.22%
FY18	\$ 765,596	\$ 71,348	9.32%



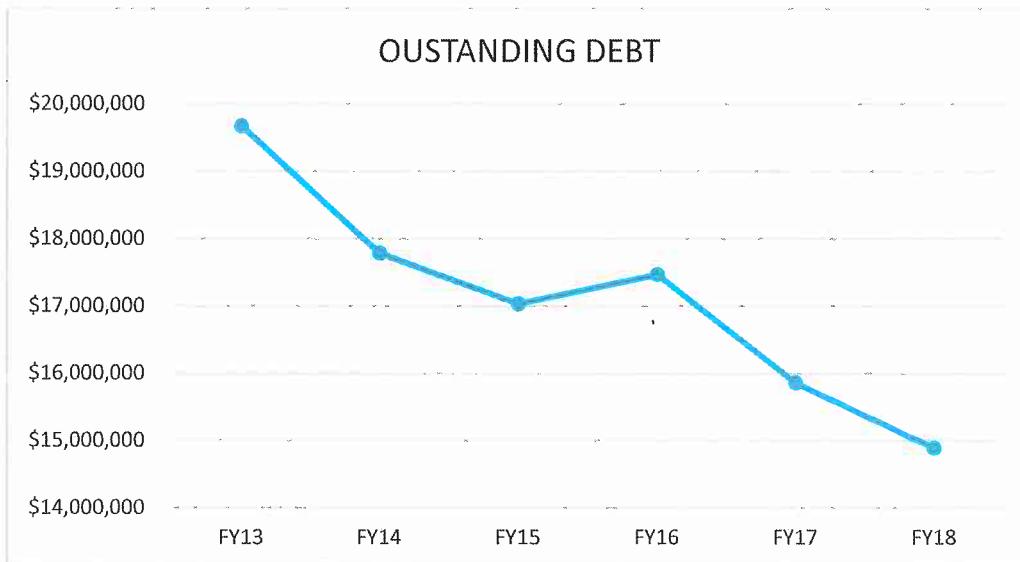
TOWN OF MIDDLETON, MA
UNFUNDED OPEB LIABILITY
ACTUARIALS DATED 7/1/08 THROUGH 7/1/16

ACTUARIAL DATE	UNFUNDED LIABILITY	CHANGE	% CHANGE	% FUNDED
7/1/2008	\$10,498,000	\$ -	0	0.00%
7/1/2010	\$14,552,898	\$ 4,054,898	27.9%	2.07%
7/1/2012	\$13,469,007	\$ (1,083,891)	-8.0%	3.29%
7/1/2014	\$13,216,570	\$ (252,437)	-1.9%	0.00%
7/1/2016	\$19,761,082	\$ 6,544,512	33.1%	5.24%



TOWN OF MIDDLETON, MA
OUTSTANDING DEBT
FISCAL YEAR 2013 THROUGH FISCAL YEAR 2018

YEAR	OUTSTANDING	CHANGE	% CHANGE
FY13	\$ 19,674,276	\$ -	0
FY14	\$ 17,785,213	\$ (1,889,063)	-10.6%
FY15	\$ 17,034,150	\$ (751,063)	-4.4%
FY16	\$ 17,469,217	\$ 435,067	2.5%
FY17	\$ 15,859,024	\$ (1,610,193)	-10.2%
FY18	\$ 14,890,961	\$ (968,063)	-6.5%





TOWN OF MIDDLETON
Office of Town Accountant/CFO
48 South Main Street
Middleton, MA 01949
(978) 777-4966

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TO: Board of Selectmen/Finance Committee

FROM: Sarah Wood

DATE: November 14, 2018

SUBJECT: FY 2019, 1st Quarter Highlights

This report includes a summary of the 1st quarter results as of September 30, 2018 of FY 2019 for the General Fund, CPA Fund, Water Fund, and Revolving Accounts. The General Fund accounts for the Town's annual operating and the majority of the capital budget. Exceptions include MELD and SESD assessments, which are accounted for as enterprise funds and capital budget items that are for another fund (i.e. CPA Fund).

General Fund Expenditures

As of September 30, 2018, 26% of the FY 2019 General Fund budget had been expended. Please see the chart below for a breakdown of each major category's budget versus actual figures as of the first quarter in FY 2019. Encumbrances and warrant articles are not included in these figures.

Major Category	Adjusted Budget	Actual Expended	Percent Expended
General Government	\$1,789,207	\$316,490	18%
Public Safety	\$4,074,236	\$787,302	19%
Education	\$22,495,895	\$4,383,268	19%
Public Works	\$1,613,946	\$286,092	18%
Health and Human Services	\$509,701	\$119,453	23%
Culture and Recreation	\$606,238	\$153,635	25%
Unclassified	\$4,423,547	\$3,291,034	74%

At the end of the first quarter of the fiscal year the total year-to-date expenditures should be around 25% of the departmental budget. The recreation committee, debt service, retirement assessment and liability insurance all typically have percentages exceeding 25% in the first quarter. Recreation committee's summer park program takes place within the first few months of the fiscal year therefore expenditures are higher. Retirement and liability insurance get paid by the Town in full in July and will be allocated to MELD and the School Department as is deemed appropriate in March once the cost allocation is received.

As of September 30, 2018 59% of encumbrances carried from FY17 were closed out. At this period I would expect that all encumbrances were closed out. There are two items causing there to be a large amount still outstanding; salaries for contract negotiations with the Police and Fire departments and school maintenance bills. As the contracts have not been signed this money will not be used and will close out to the general fund at the end of the year. The school did not need to expend all the encumbrances carried over with their open PO system and therefore these will be closed to general fund as well.

General Fund Revenues

Revenue collections were largely in line with current estimates (excluding real estate and personal property as the tax rate has not been set). As of September 30, 2018, 30.6% or \$9,529,421 of total estimated revenues for FY 2009 (\$7,131,334) had been collected.

Of the local receipts, there were only three categories that are lower than 25% of their budgeted revenues: Motor Vehicle Excise, fees and departmental revenues - cemeteries. Motor vehicle commitments runs on a calendar year. The first commitment for calendar year 2019 will be issued in the third quarter therefore the majority of revenue collections typically occur in the third quarter of the fiscal year. Fees are lower than expected due to timing of the payments from North Reading Towing Company for tows done within the Town. They do not have a set schedule of when payments are due so it is not uncommon for this timing difference to occur. Interment revenues are down for the cemetery department from this time last year however there was approximately \$7,000 in revenues received in October, which helps us to get back on track with expected revenues.

Revenues as of September 30, 2018 that have exceeded 25% of their budgeted revenues are Room Excise, Meals Excise, Transfer Station sticker fees, other departmental revenues, licenses and permits, fines and forfeitures and investment income. The budget amounts are currently just estimates as the tax rate has not been set. Depending on how October and November turnout these budget amounts could be adjusted to be more in line with revenue trends. The majority of the above mentioned revenue categories are trending higher than this time last fiscal year.

It is pertinent to note that the budgeted figures do not include the Free Cash or Overlay Surplus appropriated to support the FY 2019 Operating Budget.

CPA Fund Expenditures & Revenues

CPA expenditures at 26% of budgeted expenditures, not inclusive of capital items. This is consistent with expectations.

CPA revenues are at 26% of the budget, which is what is expected after the first quarter. The budget does not contain the final state match amount, which is expected to be higher than what is currently estimated.

Water Fund Expenditures & Revenues

Water expenditures are at 26% of the budget.

There is no true budgeted revenue amount for the water fund. It is expected that revenues will be enough to cover the current year budget as well as add some additional revenue that will close out to fund balance at the end of the year.

I hope the information presented is informative and helpful. If you have any questions, please do not hesitate to contact me.

Town of Middleton, MA
Fiscal Year 2019 Expenditures (unaudited)

For the Period Ended GENERAL FUND	BUDGET	9/30/18		12/31/18		3/31/19		6/30/19		Total YTD EXPENDED	AVAILABLE BUDGET	% USED
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	200						
Total 114 TOWN MODERATOR	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	0%
Total 122 SELECTMEN	295,478	53,546	-	-	-	-	-	-	53,546	241,932	18%	
Total 131 FINANCE COMMITTEE	103,509	430	-	-	-	-	-	-	430	103,079	0%	
Total 135 TOWN ACCOUNTANT	163,517	27,873	-	-	-	-	-	-	27,873	135,644	17%	
Total 141 ASSESSORS	178,021	42,255	-	-	-	-	-	-	42,255	135,766	24%	
Total 145 TREASURER/COLLECTOR	217,806	57,585	-	-	-	-	-	-	57,585	160,221	26%	
Total 146 CUSTODIAN OF TOWN LANDS	2,500	-	-	-	-	-	-	-	-	2,500	0%	
Total 151 TOWN COUNSEL	86,500	8,887	-	-	-	-	-	-	8,887	77,613	10%	
Total 155 MIS	282,109	40,190	-	-	-	-	-	-	40,190	241,919	14%	
Total 161 TOWN CLERK	134,718	28,449	-	-	-	-	-	-	28,449	106,269	21%	
Total 162 ELECTIONS	40,474	4,864	-	-	-	-	-	-	4,864	35,610	12%	
Total 171 CONSERVATION COMMISSION	62,062	13,943	-	-	-	-	-	-	13,943	48,119	22%	
Total 175 PLANNING BOARD	102,647	22,297	-	-	-	-	-	-	22,297	80,350	22%	
Total 176 BOARD OF APPEALS	4,300	540	-	-	-	-	-	-	540	3,760	13%	
Total 181 MASTER PLAN COMMITTEE	1,225	-	-	-	-	-	-	-	-	1,225	0%	
Total 192 TOWN BUILDING	109,141	15,631	-	-	-	-	-	-	15,631	93,510	14%	
Total 195 TOWN REPORT	5,000	-	-	-	-	-	-	-	-	5,000	0%	
Total 210 POLICE	1,875,196	363,537	-	-	-	-	-	-	363,537	1,511,659	19%	
Total 220 FIRE	1,909,968	361,769	-	-	-	-	-	-	361,769	1,548,199	19%	
Total 241 BUILDING INSPECTION	262,234	57,310	-	-	-	-	-	-	57,310	204,924	22%	
Total 292 ANIMAL CONTROL	26,638	4,686	-	-	-	-	-	-	4,686	21,952	18%	
Total 296 CONSTABLE	200	-	-	-	-	-	-	-	-	200	0%	
Total 301 SCHOOL DEPARTMENT	11,883,149	1,759,074	-	-	-	-	-	-	1,759,074	10,124,075	15%	
Total 314 MASCONOMENT ASSESSMENT	9,795,231	2,419,464	-	-	-	-	-	-	2,419,464	7,375,767	25%	
Total 315 ESSEX TECH ASSESSMENT	817,515	204,730	-	-	-	-	-	-	204,730	612,785	25%	
Total 420 DPW ADMINISTRATION	960,638	208,868	-	-	-	-	-	-	208,868	751,770	22%	
Total 423 SNOW & ICE REMOVAL	249,500	-	-	-	-	-	-	-	-	249,500	0%	
Total 425 TRANSFER STATION	403,808	77,224	-	-	-	-	-	-	77,224	326,584	19%	
Total 511 BOARD OF HEALTH	134,703	34,169	-	-	-	-	-	-	34,169	100,534	25%	
Total 541 COUNCIL ON AGING	207,800	53,911	-	-	-	-	-	-	53,911	153,889	26%	
Total 543 VETERANS AGENT	133,698	24,249	-	-	-	-	-	-	24,249	109,449	18%	
Total 545 TRI TOWN COUNCIL	28,500	7,125	-	-	-	-	-	-	7,125	21,375	25%	
Total 548 GARDEN CLUB	5,000	-	-	-	-	-	-	-	-	5,000	0%	
Total 610 LIBRARY	549,350	124,284	-	-	-	-	-	-	124,284	425,066	23%	
Total 630 RECREATION COMMISSION	45,888	29,351	-	-	-	-	-	-	29,351	16,537	64%	
Total 691 HISTORICAL COMMISSION	1,000	-	-	-	-	-	-	-	-	1,000	0%	
Total 692 MEMORIAL DAY	5,000	-	-	-	-	-	-	-	-	5,000	0%	

Total 693 CHIEF WILLS FESTIVAL	5,000	-	-	-	-	-	-	5,000	0%
Total 710 DEBT SERVICE	1,282,835	784,753	-	-	-	-	784,753	498,083	61%
Total 820 STATE ASSESSMENTS & CHARGES	438,091	110,354	-	-	-	-	110,354	327,737	25%
Total 910 COMPENSATION RESERVE	40,000	-	-	-	-	-	-	40,000	0%
Total 911 RETIREMENT	1,409,336	1,743,117	-	-	-	-	1,743,117	(333,781)	124%
Total 913 UNEMPLOYMENT	10,000	1,104	-	-	-	-	1,104	8,896	11%
Total 914 HEALTH INSURANCE	869,035	237,560	-	-	-	-	237,560	631,475	27%
Total 915 GROUP INSURANCE	3,000	677	-	-	-	-	677	2,323	23%
Total 916 MEDICARE/DEP TAX	90,000	18,993	-	-	-	-	18,993	71,007	21%
Total 945 LIABILITY INSURANCE	206,250	319,477	-	-	-	-	319,477	(113,227)	155%
Total 962 TRANSFERS TO OTHER FUNDS	75,000	75,000	-	-	-	-	75,000	-	100%
Total GENERAL FUND	\$ 35,512,770	\$ 9,337,275	\$ -	\$ -	\$ -	\$ -	\$ 9,337,275	\$ 26,175,495	26%
Total CPA	\$ 158,525	\$ 38,450	\$ -	\$ -	\$ -	\$ -	\$ 38,450	\$ 120,075	24%
Total WATER FUND	\$ 191,155	\$ 49,899	\$ -	\$ -	\$ -	\$ -	\$ 49,899	\$ 141,256	26%
The Departmental Codes in the 900 series are initially expensed with the Town covering all costs. In March, the School and MELD's portion of these expenditures are journalized out into MELD's fund and the school's budget.									

Town of Middleton, MA
Fiscal Year 2019 Warrant Articles Expenditures (unaudited)

<u>Fund</u>	<u>Fiscal Year</u>	<u>Article #</u>	<u>Account Name</u>	<u>Original Appropriation</u>	<u>Available Balance at 7/1/2017</u>	<u>YTD Expended</u>	<u>Available Balance at 6/30/18</u>
GF	2011	26	REPAIR TWN HALL & OLD	52,000	2,277		2,277
GF	2012	30	STRM.MNGMT CONSULT	15,000	2,613	-	2,613
GF	2013	13	ASSESSOR GIS SYS	32,000	1,936	-	1,936
GF	2013	25	DPW BLDG REPAIR	41,000	19,429	5,020	14,409
GF	2014	16	SCHOOL SECURITY SYST	37,000	7,691	-	7,691
GF	2015	19	RADAR GUN & VESTS	23,300	2,964	-	2,964
GF	2015	25	IMPROVE RUBCHINU PK	90,000	12,347	2,900	9,447
GF	STM 2015	2	ATHLETIC FLD MAINT	35,000	11,707	6,594	5,112
GF	2016	15	FIRE STATION REPAIR	15,000	3,641	867	2,774
GF	2016	16	FIRE TRAINING	16,000	3,951	-	3,951
GF	2016	25	DPW BUILDING REFURB	25,000	25,000	-	25,000
GF	2017	17	REMEDIATE NATSUE WAY	165,000	144,135	6,300	137,835
GF	2017	23	UPGRADE RADIO INFRASTRUCTURE	25,000	2,536	-	2,536
GF	2017	26	PUBLIC FACILITIES STUDY	50,000	2,000	-	2,000
GF	2017	28	SCHOOL ACCOUNTING SOFTWARE	22,000	4,417	-	4,417
GF	2018	26	REPLACE DUMP TRUCK	73,000	2,402	-	2,402
GF	2018	26	TRANSFER STATION BUILDING AND DECK REPAIRS	9,000	9,000	550	8,450
GF	2018	28	FD BUILDING REPAIRS	20,000	20,000	-	20,000
GF	2018	28	FD TRAINING	16,400	16,400	-	16,400
GF	2018	28	FD COMAND POST EQUIPMENT	16,000	8,299	-	8,299
GF	2018	28	REPLACE FIRE HOSES	8,000	6,020	447	5,573
GF	2018	29	FM LIBRARY FURNITURE	13,000	990	-	990
GF	2018	29	FM SCIENCE CURRICULIM	36,750	4,422	-	4,422
GF	2018	29	FM SECURITY SYSTEM	101,358	101,358	-	101,358
GF	2018	29	FM TECHNOLOGY IMPROVEMENTS	25,000	1,644	1,200	444
GF	2018	29	HM SCIENCE CURRICULIM	66,550	2,280	-	2,280
GF	2018	33	TOWN HALL WINDOWS	10,000	10,000	-	10,000
GF	2018	34	UPDATE MASTER PLAN	55,000	55,000	-	55,000
GF	2018	34	IT IMROVEMENTS	34,450	12,760	-	12,760
GF	2018	34	VOTING TABULATORS	17,000	17,000	-	17,000
GF	2018	34	EMPLOYEE TRAINING	10,000	4,248	1,190	3,058
GF	STM 2018	7	MEMORIAL HALL REPAIRS	25,000	2,228	-	2,228
GF	2019	18	DEPARTMENT HEAD RECRUITMENT	20,000	20,000	-	20,000
GF	2019	18	IT IMROVEMENTS	37,280	37,280	-	37,280
GF	2019	18	VOTING BOOTHS	9,367	9,367	9,400	(33)
GF	2019	18	ELECTION POLLING PADS	12,720	12,720	9,540	3,180
GF	2019	18	POLICE DEPT TASER REPLACEMENT	12,700	12,700	12,670	30
GF	2019	18	POLICE DEPT PATROL VEHICLES	88,000	88,000	75,747	12,253
GF	2019	18	FIRE DEPT MULTI-GAS METERS	8,000	8,000	-	8,000
GF	2019	18	FIRE DEPT TOUGHBOOKS	10,750	10,750	-	10,750
GF	2019	18	AMBULANCE CARDIAC MONITORS	80,000	80,000	53,821	26,179
GF	2019	18	FIRE DEPT PORTABLE RADIOS	51,000	51,000	-	51,000
GF	2019	18	FIRE DEPT COMMUNICATIONS EQUIPMENT	55,000	55,000	-	55,000
GF	2019	18	LADDER 1 REPAIRS	16,000	16,000	14,301	1,699
GF	2019	18	HM END-USER TECHNOLOGY	107,016	107,016	53,386	53,630
GF	2019	18	HM TECHNOLOGY INFRASTRUCTURE	27,733	27,733	-	27,733
GF	2019	18	FM END-USER TECHNOLOGY	37,592	37,592	25,205	12,387
GF	2019	18	FM TECNOLOGY INFRASTRUCTURE	20,516	20,516	-	20,516
GF	2019	18	ESSEX TECH CAPITAL CONTRIBUTION	13,869	13,869	-	13,869
GF	2019	18	TRAGERT COMMON IMPROVEMENTS	4,200	4,200	3,800	400
GF	2019	18	HIGHWAY DIVISION POWER WASHER	5,500	5,500	5,395	105
GF	2019	18	HIGHWAY DIVISION SANDER/PLOW	46,000	46,000	-	46,000
GF	2019	18	HIGHWAY DIVISION RIGHT OF WAY TREE-CUTTING	30,000	30,000	-	30,000
GF	2019	18	ADDITIONAL CHAPTER 90	100,000	100,000	-	100,000
GF	2019	18	TRANSFER STATION CONCRETE PADS	24,300	24,300	-	24,300
GF	2019	18	TRANSFER STATION ROLLOFF CONTAINERS	7,700	7,700	7,700	-
GF	2019	18	COA SECURITY SYSTEM	1,100	1,100	-	1,100
GF	2019	18	COA SOFTWARE	7,500	7,500	5,974	1,526
GF	2019	18	COA KITCHEN EQUIPMENT	8,000	8,000	1,111	6,889
GF	2019	19	REPLACE SCBA COMPRESSOR	50,000	50,000	-	50,000
GF	2019	20	MASCO CAPITAL ITEMS	192,765	192,765	-	192,765
GF	2019	25	BYLAW CONSULTANT	50,000	50,000	-	50,000
CEMETERY I	2016	26	OAKDALE CEMETERY WORK	63,000	30,182	-	30,182
CEMETERY I	2019	18	OAKDALE CEMETERY IMPROVEMENTS	15,000	15,000	-	15,000
CPA	2014	27	OLD TOWN HALL REPAIRS	22,000	22,000	-	22,000
CPA	2015	34	PHASE 1 RAILS TO TRAILS	130,000	126,600	-	126,600
CPA	2016	20	SHADE STRUCTURE AT HM **	25,000	3,990	-	3,990
CPA	2016	21	TOWN COMMON IMPROVEMENT	100,000	4,713	-	4,713
CPA	2016	45	OLD TOWN HALL PLANS + DRAWINGS FOR REPAIR	20,000	8,510	-	8,510
CPA	2018	35	CURTIS SAW MILL PROJECT	4,900	4,900	-	4,900
CPA	2019	10	EMILY MAHER PARK IMPROVEMENTS	45,000	45,000	-	45,000
CPA	2019	10	HOUSING AUTHORITY WINDOWS	185,917	185,917	-	185,917
WATER	2018	26	WATER PRESSURE UPGRADES/STUDIES LAKEVIEW AVE	65,000	55,950	55,950	-
WATER	2019	18	PURCHASE DUMP TRUCK	118,000	118,000	-	118,000

Town of Middleton, MA
Fiscal Year 2019 Encumbrance Expenditures (unaudited)

<u>Fund</u>	<u>Department</u>	<u>Account Name</u>	<u>Approved</u>	<u>YTD Expended</u>	<u>Available Balance at 9/30/18</u>
GF	Selectmen	Contractual Services	\$ 3,500	\$ -	\$ 3,500
GF	MIS	Contractual Services - Police	1,900	-	1,900
GF	MIS	Technology Supplies	2,055	2,055	0
GF	MIS	PEG Supplies	5,000	4,561	439
GF	Town Clerk	General Code	5,000	-	5,000
GF	Police	Salaries & Wages **	20,535	-	20,535
GF	Police	Overtime **	9,349	-	9,349
GF	Police	Part Time **	8,200	-	8,200
GF	Police	Incentive Pay **	2,886	-	2,886
GF	Police	Equipment Repair	344	344	-
GF	Police	Training and Education **	25,737	-	25,737
GF	Police	K-9 Unit	2,000	-	2,000
GF	Police	Travel	2,582	2,582	-
GF	Fire	Overtime **	68,857	-	68,857
GF	Fire	Part Time **	40,677	-	40,677
GF	Fire	Central Office Supplies	224	224	-
GF	School	Teacher's Summer Pay	296,830	295,002	1,828
GF	School	Supplies	96,617	37,282	59,335
GF	DPW	Catch Basin Cleaning	12,000	11,928	72
GF	DPW	Road Machinery Cleaning	3,358	3,358	-
GF	Transfer Station	Electricity	648	600	48
GF	BOH	Community Health Service	195	195	-
GF	BOH	Copier/Printing	314	314	-
GF	BOH	Travel	32	32	-
GF	Comp Reserve	Compensation Reserve	2,500	2,500	-
			<hr/> <u>\$ 611,338</u>	<hr/> <u>\$ 360,975</u>	<hr/> <u>\$ 250,363</u>

** - Were to be used for pending contract negotiations; will be closed out at end of year due to contracts not being signed within the appropriate time frame

Town of Middleton, MA
Fiscal Year 2019 Revenues (unaudited)

For the Period Ended GENERAL FUND	BUDGET ***	9/30/18 Quarter 1	12/31/18 Quarter 2	3/31/19 Quarter 3	6/30/19 Quarter 4	Total YTD REVENUE	(UNDER)/OVER BUDGET
PERSONAL PROPERTY TAXES	\$ -	\$ 247,573				\$ 247,573	247,573
REAL ESTATE**	-	7,094,901				7,094,901	7,094,901
TAX LIEN/TITLE/FORECLOSURE	*	3,340				3,340	n/a
MOTOR VEHICLE EXCISE	1,900,000	121,013				121,013	(1,778,987)
OTHER EXCISE - ROOM	225,000	64,781				64,781	(160,219)
OTHER EXCISE - MEALS	215,000	62,787				62,787	(152,213)
PENALTIES AND INTEREST ON TAXES	80,000	17,931				17,931	(62,069)
PILOT	130,000	-				-	(130,000)
PILOT - MELD	223,000	-				-	(223,000)
CHARGES FOR SERVICES - SOLID WASTE FEES	200,000	96,010				96,010	(103,990)
FEES	100,000	19,847				19,847	(80,153)
DEPARTMENTAL REVENUES - LIBRARIES	3,500	-				-	(3,500)
DEPARTMENTAL REVENUES - CEMETERIES	48,000	5,300				5,300	(42,700)
OTHER DEPARTMENTAL REVENUE	80,000	29,692				29,692	(50,308)
LICENSES AND PERMITS	620,000	237,627				237,627	(382,373)
FINES AND FORFEITS	10,000	3,762				3,762	(6,238)
INVESTMENT INCOME	70,000	28,744				28,744	(41,256)
MEDICAID REIMBURSEMENT	30,000	7,253				7,253	(22,747)
STATE AID	2,329,644	621,670				621,670	(1,707,974)
TRANSFERS IN	867,190	867,190				867,190	-
Total GENERAL FUND	\$ 7,131,334	\$ 9,529,421	\$ -	\$ -	\$ -	\$ 9,529,421	\$ 2,398,087
Total CPA	\$ 231,500	\$ 60,201	\$ -	\$ -	\$ -	\$ 60,201	\$ (171,299)
Total WATER FUND	*	\$ 14,075	\$ -	\$ -	\$ -	\$ 14,075	N/A

* Indicates budgeted figures not available.

** Net of Overlay raised on recap

***No official budget present as the tax rate has not been set yet. Budgets that are present are estimates only.

Note: The budgeted figures for Personal Property and Real Estate taxes are the amounts to be raised per the recap

Note: Budgeted revenues does not include the free cash or overlay surplus appropriated for fiscal year expenditures

Town of Middleton, MA
Revolving Funds (unaudited)

	Fund Balance as of 7/1/2019	Revenue as of 9/30/18	Expenditures as of 9/30/18	Fund Balance as of 9/30/18
RECREATION REVOLVING	\$ 15,060	\$ 2,731	\$ (3,375)	\$ 14,416
USER FIELD FEES	28,044	1,940	-	29,984
COA TRIP FUND	15,828	6,751	(5,701)	16,877
STORMWATER MANAGEMENT	800	-	-	800
FIREARMS LICENSES AND PERMITS	13,791	1,075	-	14,866

Town of Middleton, MA
Appropriation Funds (unaudited)

	Fund Balance as of 9/30/18	Revenue as of 9/30/18	FY 19 Appropriation
FIRE ALARM FEES**	\$ 15,555	\$ 16,900	\$ (15,000)
AMBULANCE FUND	552,291	152,669	(425,000)
WATER FUND	816,799	14,075	(191,155)
CELL TOWER LEASE RECEIPTS**	127,859	15,927	(60,000)
PEG	319,484	49,526	(211,186)
WEIGHTS & MEASURERS	22,792	-	(10,000)
OPEB*	1,251,114	30,487	75,000
STABILIZATION*	1,482,277	15,612	(475,000)
CAPITAL STABILIZATION*	404,853	4,853	400,000
RETIREMENT STABILIZATION*	25,303	303	25,000
SPED STABILIZATION*	151,877	1,709	50,000
SPED RESERVE FUND*	136,716	1,489	-

* Revenue amount indicates interest only.

**Revenues and fund balance moved to G/F per DOR guidance in October, will be moved to revenue analysis page.

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CALENDAR
FY2020 OPERATING AND CAPITAL BUDGETS
MAY 14, 2019 ANNUAL TOWN MEETING
MAY 21, 2019 ANNUAL TOWN ELECTION

Tuesday, October 9 & 23 and November 6 & 20, 2018	Preliminary budget sessions: department heads with Board of Selectmen
Thursday, December 13, 2018	FY20 budget instructions distributed to departments
Thursday, January 3, 2019	Nomination papers for elected Town offices available
Friday, January 4, 2019	Operating budget requests due to TA's Office
January 7-17, 2019	Operating budget meetings with TA, ATA, CFO
Monday, January 21, 2019	Martin Luther King, Jr. holiday
Monday, January 28, 2019	Operating budget books/files to BOS, FinCom
Tuesday, January 29, 2019	Board of Selectmen votes to open the warrant
Saturday, February 2, 2019 8:30AM-4:00PM	Operating budget summit
Monday, February 4, 2019	Capital budget requests due to TA's Office
February 11-20, 2019	Capital budget meetings with TA, ATA, CFO
Monday, February 18, 2019	Presidents' Day holiday; start of school vacation week
Tuesday, February 26, 2019	Capital budget books/files to BOS, FinCom
Friday, March 1, 2019	Deadline to submit legal ad to <i>Tri-Town Transcript</i> for 3/22/18 budget hearing
Saturday, March 2, 2019 8:30AM-2:00PM	Capital budget summit
Tuesday, March 5, 2019	Non-petition warrant articles due to BOS
Friday, March 8, 2019	Legal ad in <i>Tri-Town Transcript</i> for 3/22/18 budget hearing
Tuesday, March 12, 2019	Petition articles and zoning amendments due at Town Administrator's Office by 5:00PM
Tuesday, March 12, 2019	BOS votes to close warrant
Friday, March 15, 2019	Deadline to submit legal notice to <i>Tri-Town Transcript</i> for Planning Board public hearing on zoning amendments

Thursday, March 21, 2019	Budget Hearing and Warrant Reading: BOS, FinCom, Moderator at Flint Public Library
Friday, March 22, 2019	1 st legal ad for Planning Board public hearing on zoning amendments
Monday, March 25, 2019 Until 5PM	Last day for candidates to submit nomination papers for Annual Town Election
Friday, March 29, 2019	2 nd legal ad for Planning Board public hearing on zoning amendments
Thursday, April 4, 2019	Joint meeting of Board of Selectmen & Finance Committee re outstanding budget issues, if needed
Wednesday, April 10, 2019	Planning Board public hearing on zoning amendments
Wednesday, April 10, 2019	Last day for candidates to object or withdraw their candidacy for elected office
Wednesday, April 10, 2019	Deadline to submit recommendations, exhibits, maps to TA's Office for inclusion in warrant book
Friday, April 12, 2019	Warrant book to printer
Monday, April 15, 2019	Patriots Day holiday; start of school vacation week
Tuesday, April 16, 2019	Motions meeting with TA, ATA, CFO, Moderator, Town Clerk, Town Counsel
Wednesday, April 24, 2019 Until 8:00PM	Last day to register to vote for the Annual Town Meeting and Annual Town Election
Monday, April 22, 2019	Deadline for Constable to post warrant (deadline is Tuesday, May 1, 2018 if no Special Town Meeting within the Annual Town Meeting)
Friday, April 26, 2019	Warrant book to USPS for mailing to households on Saturday, April 27, 2018
Thursday, May 9, 2019 7:00PM	Pre-Town Meeting at Flint Public Library
Tuesday, May 14, 2019	Annual Town Meeting at Howe Manning School gymnasium
Tuesday, May 21, 2019	Annual Town Election at Fuller Meadow School gymnasium

Regular Board of Selectmen meetings:

January 15 & 29
February 12 & 26
March 12 & 26

April 9 & 23
May 7 & 21

Unless otherwise noted, public meetings take place at the Nathan Media Room at Fuller Meadow School, 143 South Main Street

7.

CALENDAR
TUESDAY, MARCH 19, 2019
SPECIAL TOWN MEETING

Tuesday, January 29, 2019 BOS votes to open, close, and sign Special Town Meeting warrant

Saturday, February 2, 2019 FY20 Operating Budget meeting 8:30AM-4PM

Friday, February 15, 2019 STM Warrant book to printer

Monday, February 18, 2019 Presidents' Day; start of school vacation week

Thurs., February 28, 2019* BOS/FinCom/TA STM Warrant reading at Flint Public Library – not required for STM

Saturday, March 2, 2019 FY20 Capital Budget meeting 8:30AM-2PM

Monday, March 4, 2019 Deadline for Constable to post STM Warrant

Tuesday, March 5, 2019 Motions meeting: TA, ATA, CFO, Town Clerk, Moderator, Town Counsel

Friday, March 8, 2019 Last day to register to vote for 3/19/19 STM (8PM)

Friday, March 8, 2019 Warrant book to USPS for mailing to households on Saturday, March 9, 2019

Weds/Th., March 13 or 14* Pre-Town Meeting at Flint Public Library

Tuesday, March 19, 2019 Special Town Meeting: 7PM, Howe Manning Gymnasium/Other

*Subject to availability of meeting room

Board of Selectmen meetings:

- January 15, 2019
- January 29, 2019
- February 12, 2019
- February 26, 2019
- March 12, 2019
- March 26, 2019

Town of Middleton

Massachusetts



Special Town Meeting

Tuesday, March 19, 2019, 7:00 P.M.

Special Town Meeting Warrant

Howe Manning School Gymnasium
26 Central Street, Middleton, MA

**TOWN OF MIDDLETON
SPECIAL TOWN MEETING
THE COMMONWEALTH OF MASSACHUSETTS
MARCH 19, 2019**

ESSEX s.s.

To the Constable of the Town of Middleton in the County of Essex:

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town qualified to vote in Elections and Town Affairs, to meet at the Howe Manning School Gymnasium, 26 Central Street in said Middleton on Tuesday, March 19, 2019 next, at 7:00 p.m., then and there to act on the following articles:

To transact any other business that may lawfully come before this meeting.

ARTICLE 1. On petition of the Board of Selectmen and Finance Committee, to see if the Town will vote to raise and appropriate, borrow or transfer from available funds the sum of three million eight hundred thousand dollars (\$3,800,000) to fund the acquisition, by purchase, gift, or eminent domain, of two certain parcels of land located off South Main Street shown as Lots 184 and 185 on Middleton Assessors Map 29 consisting of 52 acres more or less; and to authorize the Board of Selectmen to convey and accept easements related thereto; or take any other action relative thereto.

Purpose: This article will authorize the acquisition of land for future municipal use.

Planning Board Recommendation:

Master Plan Recommendation:

ARTICLE 2. On petition of the Board of Selectmen and Finance Committee, to see if the Town will vote to raise and appropriate, borrow or transfer from available funds a sum of money to fund a master development plan of land located off South Main Street shown as Lots 184 and 185 on Middleton Assessors Map 29; or take any other action relative thereto.

Purpose: This article will fund a master development plan of the site for future municipal use.

Planning Board Recommendation:

Master Plan Recommendation:

END OF SPECIAL TOWN MEETING WARRANT

TO THE TOWN CONSTABLE:

You are hereby directed to service this Warrant by posting up attested copies thereof at:

- Memorial Hall
- Post Office
- Flint Public Library
- Store at Howe Station Market
- Ferncroft Towers, and
- Fuller Pond Village

In said Town fourteen days, at least, before the time of holding said meeting.

HEREOF FAIL NOT, and make due return of this Warrant, with your doings thereof, to the Town Clerk at time and place of meeting aforesaid.

Given under our hands this _____ day of _____ in the year Two Thousand Nineteen.

MIDDLETON BOARD OF SELECTMEN

S. _____

S. _____

S. _____

S. _____

S. _____

A true copy Attest:

S. _____
Constable of the Town of Middleton

Date Posted