

**BOARD OF SELECTMEN AND FINANCE COMMITTEE
JOINT MEETING AGENDA**

**FLINT PUBLIC LIBRARY
DOWNSTAIRS CONFERENCE ROOM**

**APRIL 4, 2019
7:00 PM**

This meeting is being recorded

7:00 PM Approval of the March 21, 2019 minutes of the joint meeting of the Board of Selectmen and Finance Committee Fiscal Year 2020 Capital Budget meeting

7:05 PM Board of Selectmen:

- Vote to exempt selectman Todd Moreschi from the provisions of MGL c. 268A, s. 20, pursuant to c. 268A, s. 20(d).
- Vote to exempt selectman Richard Kassiotis from the provisions of MGL c. 268A, s. 20, pursuant to c. 268A, s. 20(d).

7:15 PM Review and sign purchase and sale agreement and/or fourth extension of offer to purchase Middleton Golf Course at 105 South Main Street and

7:20 PM Joint meeting of the Board of Selectmen and the Finance Committee to continue discussions and deliberations on the FY20 budgets:

- Review the May 14, 2019 Annual Town Meeting Warrant
- Review the Fiscal Year 2020 Operating and Capital Budgets

7:45 PM Discussion of May 14, 2019 Annual Town Meeting and related items; Finance Committee to vote recommendations on remaining warrant articles

8:00 PM Discussion of March 19, 2019 Special Town Meeting and related items

Executive Session under GL c. 30A, s. 21(a)(6), to consider the purchase, acquisition, or value of real property where the Chairman declares discussion in open session would have a detrimental effect on the position of the Town; if necessary

The Boards reserve 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.



OFFICE OF THE TOWN ADMINISTRATOR

Town of Middleton
Memorial Hall
48 South Main Street
Middleton, MA 01949-2253
978-777-3617
www.middletonma.gov

MEMORANDUM

TO: Board of Selectmen and Finance Committee

FROM: Andrew J. Sheehan, Town Administrator

SUBJ.: FY2020 Operating and Capital Budget Update

DATE: April 4, 2019

Since our meeting on March 21, 2019, Sarah Wood, Tanya Stepasiuk, and I have been fine tuning the budget projection and the operating and capital budgets. As reported on the 21st, we have a balanced operating budget and a capital budget that maintains Free Cash at 3% of prior year operating appropriation. I will address the outstanding items:

Supplemental Requests: As noted previously, we recommend full funding of the supplemental requests and rank them in the following order of priority. The total is \$76,436:

1. Management Information Systems (MIS): \$5,256 for internet speed upgrade
2. Administrative Assessor: \$3,617 for wage adjustment
3. Fire Department: \$33,366 for full time firefighter and part time clerk
4. Town Clerk: \$12,314 for additional hours for archivist/laser fiche
5. Library (Option 2): \$6,690 for wage adjustments for employees
6. Conservation Department: \$15,193 for additional hours

Three Year Projection: Sarah Wood has updated the three year projection. The update includes the most recent data on Masconomet's budget provided by Kosta Prentakis as well as a projected 4% growth in the elementary school budget, per our recent discussions with the administration. Assuming the inclusion of the supplemental requests as recommended, the FY20 operating budget is balanced. Looking out, we project a balanced budget in FY21 and a small deficit in FY22.

Capital Budget: The capital budget remains the same as it was on March 21st. The recommended capital budget maintains Free Cash at 3% of prior year operating appropriation, consistent with our financial management policies. The attached capital budget identifies the several funding sources.

Warrant Articles:

- We have the standard two placeholder appropriation articles: funding the winter operations deficit (Article 2) and transfers to cover anticipated shortfalls in the current year (Article 4). We are not in deficit in winter operations and have not identified any

transfers at this time. If things stay the same we will take no action on these articles. Any surplus in winter operations will close to Free Cash after the close of the fiscal year.

- Article 3 requests funding in the amount of \$25,000 for maintenance of the Middleton Golf Course.

Petition Article 24: As directed by the Board of Selectmen and Finance Committee, we have developed a budget for recording and broadcasting additional board and committee meetings. We project the cost associated with this article to be \$11,952 covering labor and equipment. Funding will be from a transfer from PEG revenues so there is no impact on the general fund.

Presentation Budget: Sarah Wood reworked the presentation budget that is included in the Town Meeting Warrant book. Working from right to left, the presentation budget shows the appropriation recommended by the Board of Selectmen and Finance Committee, the department request, FY19 approved, and FY18 and FY17 actual expended. We agree this gives a better, more accurate budget history.

All of these changes give us a balanced operating budget and a capital budget that meets our policies without drawing our Free Cash below the target balance.

FY20 Supplemental Budget Requests and Adjustments

Supplemental Budget Requests

Budget Impact

[illegible]

Salary Adjustments

Budget Impact

[illegible]

Town of Middleton
Summary of Fiscal Year 2019 and Proposed 2020 Operating Budget Totals

	Fiscal Year 2019	Fiscal Year 2020	(Decrease) Increase In Dollars \$	Percent + or - Change
Town Operating Budgets	\$8,593,328	\$8,815,241	\$221,913	2.6%
	\$2,627,621	\$2,661,981	\$34,360	1.3%
Town Debt Service (offset by CPA funding)	\$1,282,835	\$1,481,095	\$198,260	15.5%
Town General Government Totals	\$12,503,784	\$12,958,317	\$454,533	3.6%
<u>Schools</u>				
Local School Budget	\$11,883,149	\$12,538,943	\$655,794	5.5%
Masconomet Budget	\$9,795,231	\$10,350,504	\$555,273	5.7%
Essex Technical High School Budget	\$817,515	\$777,677	(\$39,838)	-4.9%
All School Totals	\$22,495,895	\$23,667,124	\$1,171,229	5.2%
Operating Budget Totals	\$34,999,679	\$36,625,441	\$1,625,762	4.6%

Fiscal Year 2020 Proposed Budget

Department	FY 2019 Approved			FY 2020 Proposed			FY19 to FY20	
	Personal Services	Contractual	Total Budget	Personal Services	Contractual	Total Budget	Difference	% Change
Moderator	200	0	\$200	200	0	\$200	\$0	0.0%
Selectmen	264,658	30,820	\$295,478	269,117	31,480	\$300,597	\$5,119	1.7%
Finance Committee	2,009	101,500	\$103,509	2,059	101,780	\$103,839	\$330	0.3%
Town Accountant	127,242	36,275	\$163,517	128,177	37,775	\$165,952	\$2,435	1.5%
Board of Assessors	158,081	19,940	\$178,021	166,393	20,510	\$186,903	\$8,882	5.0%
Treasurer/Collector	175,056	42,750	\$217,806	182,813	40,450	\$223,263	\$5,457	2.5%
Custodian of Lands	2,500	0	\$2,500	2,500	0	\$2,500	\$0	0.0%
Town Counsel	0	86,500	\$86,500	0	90,000	\$90,000	\$3,500	4.0%
Information Technology	91,029	191,080	\$282,109	69,458	202,500	\$271,958	(\$10,151)	-3.6%
Town Clerk	114,918	19,800	\$134,718	121,456	25,490	\$146,946	\$12,228	9.1%
Elections	28,830	11,644	\$40,474	26,088	13,250	\$39,338	(\$1,136)	-2.8%
Conservation Comm.	57,212	4,850	\$62,062	59,136	4,850	\$63,986	\$1,924	3.1%
Planning Board	93,967	8,680	\$102,647	96,479	8,680	\$105,159	\$2,512	2.4%
Board of Appeals	2,250	2,050	\$4,300	2,304	2,050	\$4,354	\$54	1.3%
Master Plan Cte.	1,125	100	\$1,225	1,152	100	\$1,252	\$27	2.2%
Town Buildings	39,816	69,325	\$109,141	40,811	76,825	\$117,636	\$8,495	7.8%
Town Reports	0	5,000	\$5,000	0	5,500	\$5,500	\$500	10.0%
Police Department	1,585,895	289,301	\$1,875,196	1,594,130	296,443	\$1,890,573	\$15,377	0.8%
Fire Department	1,686,792	223,176	\$1,909,968	1,747,804	235,805	\$1,983,609	\$73,641	3.9%
Inspections Dept.	229,894	32,340	\$262,234	236,693	32,340	\$269,033	\$6,799	2.6%
Animal Control	23,438	3,200	\$26,638	22,732	4,400	\$27,132	\$494	1.9%
Constable	200	0	\$200	200	0	\$200	\$0	0.0%
Elementary School	8,300,801	3,582,348	\$11,883,149	8,624,747	3,914,196	\$12,538,943	\$655,794	5.5%
No. Shore Voke	0	817,515	\$817,515	0	777,677	\$777,677	(\$39,838)	-4.9%
Masco School	0	9,415,414	\$9,415,414	0	9,968,124	\$9,968,124	\$552,710	5.9%
Masco Debt Service	0	379,817	\$379,817	0	382,380	\$382,380	\$2,563	0.7%
Public Works	650,238	310,400	\$960,638	674,861	319,521	\$994,382	\$33,744	3.5%
Snow and Ice	60,000	189,500	\$249,500	60,000	209,500	\$269,500	\$20,000	8.0%
Transfer Station	125,808	278,000	\$403,808	133,322	294,276	\$427,598	\$23,790	5.9%
Board of Health	107,878	26,825	\$134,703	110,681	28,325	\$139,006	\$4,303	3.2%
Council on Aging	157,612	50,188	\$207,800	169,655	59,210	\$228,865	\$21,065	10.1%
Veteran's Agent	26,948	106,750	\$133,698	17,550	86,750	\$104,300	(\$29,398)	-22.0%
Tri-Town Council	0	28,500	\$28,500	0	28,500	\$28,500	\$0	0.0%
Garden Club	0	5,000	\$5,000	0	5,000	\$5,000	\$0	0.0%
Library	371,499	177,851	\$549,350	381,143	179,941	\$561,084	\$11,734	2.1%
Recreation Comm.	21,538	24,350	\$45,888	21,726	24,350	\$46,076	\$188	0.4%
Historical Comm.	0	1,000	\$1,000	0	1,000	\$1,000	\$0	0.0%
Memorial Day	0	5,000	\$5,000	0	5,000	\$5,000	\$0	0.0%
Chief Wills Day	0	5,000	\$5,000	0	5,000	\$5,000	\$0	0.0%
Debt Service	0	1,282,835	\$1,282,835	0	1,481,095	\$1,481,095	\$198,260	15.5%
Unclassified	0	2,627,621	\$2,627,621	0	2,661,981	\$2,661,981	\$34,360	1.3%
Total Budgets	\$14,507,434	\$20,492,245	\$34,999,679	\$14,963,387	\$21,662,054	\$36,625,441	\$1,625,762	4.6%

TOWN OF MIDDLETON**SUMMARY OF PROJECTED REVENUES AND EXPENDITURES**

	FY2019	FY2020	FY2021	FY2022
Revenues				
Property Tax Levy	28,714,222	30,454,733	31,632,430	32,780,144
State Aid	2,329,644	2,368,560	2,401,749	2,435,602
Local Receipts	3,838,355	3,773,355	3,782,555	3,792,123
Other Available Funds	1,532,931	1,523,788	1,453,035	1,472,271
Free Cash	825,093	1,278,762	1,282,700	1,339,335
Total Revenues	37,240,245	39,399,198	40,552,469	41,819,475
Expenditures				
General Government	1,827,207	1,903,763	1,939,363	1,975,772
Public Safety	4,074,236	4,203,913	4,299,796	4,398,001
Elementary Education	11,883,149	12,538,943	13,040,501	13,562,121
Public Works	1,613,946	1,691,480	1,721,228	1,751,598
Human Services	509,701	505,671	515,181	524,898
Culture & Recreation	606,238	623,219	635,570	648,198
Debt Service- GF Non-Exempt	46,375	205,250	44,625	43,750
Debt Service- GF Prop 2 1/2 Exempt	1,236,460	1,275,845	1,651,768	1,633,998
Employee Benefits	2,381,371	2,412,976	2,600,904	2,813,407
Salary Reserve	40,000	40,000	40,000	40,000
Prop/Liability Insurances	206,250	207,000	216,800	227,090
Regional School Assessments & Debt	10,612,746	11,128,181	11,379,174	11,937,253
Water	191,155	239,853	243,310	246,848
Other Amounts to be Raised	280,712	287,730	294,923	302,296
State and County Assessments	438,091	299,633	305,147	310,799
Article from Available Funds	467,515	367,827	190,000	190,000
Articles from Free Cash	75,000	200,000	150,000	150,000
Capital Articles from Free Cash	750,093	1,078,762	1,132,700	1,189,335
Total Expenditures	37,240,245	39,210,046	40,400,990	41,945,363
Surplus/(Deficit)	0	189,152	151,479	-125,888

TOWN OF MIDDLETON FIVE YEAR REVENUE PROJECTION

Revenue Projections	FY2019 Budget	FY2020 Projected	FY2021 Projected	FY2022 Projected	Projection Percent
PROPERTY TAX LEVY					
Prior Year Tax Levy Limit	26,764,835	28,006,842	29,132,013	30,285,313	
2.5% Increase	669,121	700,171	728,300	757,133	
Certified New Growth	572,886	425,000	425,000	425,000	See Growth
TAX Levy Limit Total	28,006,842	29,132,013	30,285,313	31,467,446	
Debt Exclusions	1,703,958	1,692,980	1,730,916	1,711,282	See Debt
Maximum Allowable Levy	29,710,800	30,824,993	32,016,229	33,178,728	0.00%
Excess Tax Levy Capacity	(996,578)	(996,578)	(996,578)	(996,578)	0.00%
Useable Excess Levy Capacity	0	626,318	612,780	597,994	
TOTAL Actual Tax Levy	28,714,222	30,454,733	31,632,430	32,780,144	
STATE AID CHERRY SHEET					
Chapter 70 Education Aid	1,646,051	1,659,451	1,692,640	1,726,493	2.00%
Unrestricted General Government Aid	565,735	581,010	581,010	581,010	0.00%
Veterans Benefits	56,788	55,218	55,218	55,218	0.00%
Exemptions VBS and Elderly	41,811	51,742	51,742	51,742	0.00%
State Owned Land	19,259	21,139	21,139	21,139	0.00%
TOTAL Cherry Sheet	2,329,644	2,368,560	2,401,749	2,435,602	
ESTIMATED LOCAL RECEIPTS					
Motor Vehicle Excise	1,950,000	1,975,000	1,975,000	1,975,000	0.00%
Other Excise- Room	215,000	215,000	215,000	215,000	0.00%
Other Excise - Meals	215,000	230,000	239,200	248,768	4.00%
Penalties/Interest on Taxes and Excise	80,000	80,000	80,000	80,000	0.00%
Payments in Lieu of Taxes	130,000	130,000	130,000	130,000	0.00%
Other Charge for Services - TSS	200,000	200,000	200,000	200,000	0.00%
Fees	115,000	115,000	115,000	115,000	0.00%
Departmental Revenue - Libraries	3,500	3,500	3,500	3,500	0.00%
Departmental Revenue - Cemeteries	48,000	48,000	48,000	48,000	0.00%
Other Departmental Revenue	140,000	140,000	140,000	140,000	0.00%
Licenses/Permits	605,000	500,000	500,000	500,000	0.00%
Fines and Forfeits	12,000	12,000	12,000	12,000	0.00%
Investment Income	70,000	70,000	70,000	70,000	0.00%
Medicaid Reimbursement	30,000	30,000	30,000	30,000	0.00%
HM Bond Premium Offset	24,855	24,855	24,855	24,855	0.00%
TOTAL Local Receipts	3,838,355	3,773,355	3,782,555	3,792,123	
AVAILABLE FUNDS/OTHER FINANCING					
For Water Enterprise Fund Budget	191,155	239,853	243,310	246,848	see expenditure proje
For Water Warrant Articles	118,000	0	0	0	see expenditure proje
Transfers in	661,186	714,198	728,482	743,052	2.00%
Ambulance Warrant Articles	141,750	55,300	56,406	57,534	
Overlay Surplus	192,765	199,027	199,027	199,027	
MELD	223,000	176,100	200,000	200,000	
SESD Indirect Costs	5,075	4,861	4,861	4,861	
Water Enterprise Indirect Costs	0	20,949	20,949	20,949	
CPA Warrant Articles	0	113,500	0	0	
TOTAL Other Available Funds	1,532,931	1,523,788	1,453,035	1,472,271	
FREE CASH					
Free Cash for Fiduciary Funds	75,000	200,000	150,000	150,000	
Free Cash for Capital Warrant Articles	750,093	1,078,762	1,132,700	1,189,335	see expenditure proje
TOTAL Free cash	825,093	1,278,762	1,282,700	1,339,335	
TOTAL REVENUES	37,240,245	39,399,198	40,552,469	41,819,475	

TOWN OF MIDDLETON FIVE YEAR EXPENDITURE PROJECTION

Expenditure Projections	FY2019 Budget	FY2020 Projected	FY2021 Projected	FY2022 Projected	Projection Percent
A. APPROPRIATIONS					
GENERAL GOVERNMENT					
Salaries & Wages	1,158,893	1,168,143	1,197,347	1,227,280	2.50%
Finance Committee Reserve Fund	100,000	100,000	100,000	100,000	
Tax Title	38,000	38,000	38,000	38,000	
Other Expenses	523,314	548,740	554,227	559,770	1.00%
Capital Outlay	7,000	12,500	12,500	12,500	0.00%
Supplemental Request	0	36,380	37,290	38,222	2.50%
TOTAL	1,827,207	1,903,763	1,939,363	1,975,772	
PUBLIC SAFETY					
Salaries & Wages	3,526,219	3,601,559	3,691,598	3,783,888	2.50%
Other Expenses	480,017	500,988	505,998	511,058	1.00%
Capital Outlay	68,000	68,000	68,000	68,000	0.00%
Supplemental Request	0	33,366	34,200	35,055	2.50%
TOTAL	4,074,236	4,203,913	4,299,796	4,398,001	
EDUCATION					
Salaries & Wages	8,300,801	8,607,540	8,951,842	9,309,915	4.00%
Other Expenses	3,582,348	3,931,403	4,088,659	4,252,205	4.00%
TOTAL	11,883,149	12,538,943	13,040,501	13,562,121	
PUBLIC WORKS & FACILITIES					
Salaries & Wages	836,046	868,183	889,888	912,135	2.50%
Other Expenses	758,900	804,297	812,340	820,463	1.00%
Capital Outlay	19,000	19,000	19,000	19,000	0.00%
TOTAL	1,613,946	1,691,480	1,721,228	1,751,598	
HUMAN SERVICES					
Salaries & Wages	292,438	297,886	305,333	312,966	2.50%
Other Expenses	215,763	206,285	208,348	210,431	1.00%
Capital Outlay	1,500	1,500	1,500	1,500	0.00%
TOTAL	509,701	505,671	515,181	524,898	
CULTURE and RECREATION					
Salaries & Wages	393,037	402,869	412,941	423,264	2.50%
Other Expenses	213,201	215,291	217,444	219,618	1.00%
Supplemental Request	0	5,059	5,185	5,315	2.50%
TOTAL	606,238	623,219	635,570	648,198	
Debt Service- GF Prop 2 1/2 Exempt					
Existing General Fund Debt- Exempt	1,236,460	1,275,845	1,319,518	1,308,498	See Debt Tab
Future General Fund Debt - Exempt (land purchase)	0	0	332,250	325,500	
TOTAL	1,236,460	1,275,845	1,651,768	1,633,998	
Debt Service- GF Non-Exempt					
Existing General Fund Debt- Non Exempt	46,375	45,500	44,625	43,750	See Debt Tab
BAN Interest - Non-Exempt	0	159,750	0	0	will bond in 2020
TOTAL	46,375	205,250	44,625	43,750	
EMPLOYEE BENEFITS					
Retirement	1,776,890	1,853,564	1,956,153	2,101,104	see Retirement
Less: Early Discount	(33,773)	(33,212)	(35,211)	(37,820)	1.80%
Less: MELD Share	(333,781)	(360,343)	(361,329)	(388,104)	18.81%
Unemployment	10,000	10,000	10,000	10,000	0.00%
Health Insurance	869,035	846,972	931,669	1,024,836	10.00%
Life Insurance	3,000	3,000	3,000	3,000	0.00%
Medicare (1.45%)	90,000	92,995	96,622	100,390	3.90%
TOTAL	2,381,371	2,412,976	2,600,904	2,813,407	
SALARY RESERVE					
Salary Reserve	40,000	40,000	40,000	40,000	0.00%
TOTAL	40,000	40,000	40,000	40,000	

Expenditure Projections	FY2019 Budget	FY2020 Projected	FY2021 Projected	FY2022 Projected	Projection Percent
PROPERTY/LIABILITY INSURANCES					
Workers Comp	110,000	100,000	105,000	110,250	5.00%
Property/Liability/endorsement changes	157,000	160,000	168,000	176,400	5.00%
Accident-Police	55,000	65,000	68,250	71,663	5.00%
Surety Bonds	9,250	11,000	11,000	11,000	0.00%
Less: School and MELD Share	(125,000)	(129,000)	(135,450)	(142,223)	5.00%
TOTAL	206,250	207,000	216,800	227,090	
REGIONAL SCHOOL ASSESSMENTS					
Masconomet Assessment	9,415,414	9,968,124	10,466,530	10,989,857	5.00%
Masconomet Debt	379,817	382,380	104,992	103,128	See Debt Tab
Essex Tech Assessment	731,689	699,698	734,683	771,417	5.00%
Essex Tech Debt	85,826	77,979	72,969	72,851	See Debt Tab
TOTAL	10,612,746	11,128,181	11,379,174	11,937,253	
WATER ENTERPRISE					
Salaries & Wages	107,530	110,768	113,537	116,376	see cola tab
Other Expenses	71,850	117,800	118,978	120,168	1.00%
Existing Debt Service	11,775	11,285	10,795	10,305	See Debt tab
TOTAL	191,155	239,853	243,310	246,848	
OTHER AMOUNTS TO BE RAISED					
Overlay	280,712	287,730	294,923	302,296	2.50%
TOTAL	280,712	287,730	294,923	302,296	
STATE and COUNTY ASSESSMENTS					
Essex County Regional Communications Center	158,340	0	0	0	0.00%
Mosquito Control	50,467	51,296	51,296	51,296	0.00%
Air Pollution	3,615	3,694	3,694	3,694	0.00%
Metropolitan Area Planning Council	5,073	4,501	4,501	4,501	0.00%
RMV Non-Renewal Surcharge	6,000	6,000	6,000	6,000	0.00%
MBTA	214,596	220,570	226,084	231,736	2.50%
School Choice Sending Tuition	0	13,572	13,572	13,572	0.00%
TOTAL	438,091	299,633	305,147	310,799	
ARTICLES FROM OTHER AVAILABLE FUNDS					
Articles from SRF's	274,750	168,800	0	0	
Articles from overlay reserves	192,765	199,027	190,000	190,000	
TOTAL	467,515	367,827	190,000	190,000	
ARTICLES FROM FREE CASH					
General Stabilization Fund	0	50,000	50,000	50,000	
Capital Stabilization Fund	0	50,000	50,000	50,000	
Retirement Stabilization Fund	0	0	0	0	
OPEB Fund	75,000	50,000	50,000	50,000	
SPED Stabilization Fund	0	50,000	0	0	
SPED Reserve Fund	0	0	0	0	
TOTAL	75,000	200,000	150,000	150,000	
CAPITAL ARTICLES FROM FREE CASH					
Capital Outlay	750,093	1,078,762	1,132,700	1,189,335	5.00%
TOTAL	750,093	1,078,762	1,132,700	1,189,335	
CAPITAL ARTICLES FROM TAX LEVY					
Capital Outlay	0	0	0	0	
TOTAL	0	0	0	0	
TOTAL EXPENDITURES	37,240,245	39,210,046	40,400,990	41,945,363	

Warrant Article - Televised Hearings**Budget for Recording and Broadcast of Additional Board and Committee Meetings**

Board	Meeting Frequency (per year)	
	Currently Recorded	Not Currently Recorded
Board of Assessors		24
Board of Selectmen	26	
Board of Health		6
Conservation Commission		12
Elementary School Committee	16	
Regional School Committee	30	
Finance Committee		15
Master Plan Committee		5
Planning Board	15	
Zoning Board of Appeals	15	
TOTAL	102	62

STAFF

Average cost per meeting (time of meeting and editing and posting recording)

$$\begin{array}{rclcl} & \text{hours} & & \text{hourly} & \\ & & & \text{rate} & \\ 5 & \times & \$23.07 & = & \$115.35 \text{ per meeting} \end{array}$$

Total cost to record and broadcast

$$\begin{array}{rclcl} & \text{meetings} & & \text{cost per} & \\ & & & \text{meeting} & \\ 62 & \times & \$115.35 & = & \$7,151.70 \end{array}$$

EQUIPMENT

videocamera and accessories	2	x	\$1,200	\$2,400
laptop computer	2	x	\$1,200	\$2,400
TOTAL				\$4,800

TOTAL BUDGET

$$\begin{array}{rclcl} \text{Staff} & & & \text{Equipment} & \\ \$7,151.70 & + & \$4,800 & = & \$11,951.70 \end{array}$$

	Actual FY 2017	Actual FY 2018	Approved FY 2019	Department Requested FY 2020	Selectmen Finance Committee Recommendation FY 2020
FUND: 01 GENERAL FUND					
FUNCTION 100: GENERAL GOVERNMENT					
Department #114 TOWN MODERATOR					
5100 Personal Services	200	200	200	200	200
DEPARTMENT TOTAL	\$200	\$200	\$200	\$200	\$200
Department #122 SELECTMEN/ADMINISTRATOR					
5100 Personal Services	256,493	253,437	264,658	269,177	269,117
5200 Purchase of Services/Supplies	19,106	36,229	30,820	31,480	31,480
DEPARTMENT TOTAL	\$275,599	\$289,666	\$295,478	\$300,657	\$300,597
Department #131 FINANCE COMMITTEE					
5100 Personal Services	1,190	1,220	2,009	2,059	2,059
5200 Purchase of Service/Supplies	1,680	1,535	1,500	1,780	1,780
5200 Reserve fund (Budget Shown)	30,000	70,000	100,000	100,000	100,000
DEPARTMENT TOTAL	\$32,870	\$72,755	\$103,509	\$103,839	\$103,839
Department #135 TOWN ACCOUNTANT					
5100 Personal Services	113,710	116,919	127,242	128,177	128,177
5200 Purchase of Services/Supplies	32,229	23,670	36,275	37,775	37,775
5800 Capital Outlay	0	788	0	0	0
DEPARTMENT TOTAL	\$145,939	\$141,377	\$163,517	\$165,952	\$165,952
Department #141 ASSESSORS					
5100 Personal Services	150,092	153,738	158,081	170,010	166,393
5200 Purchase of Services/Supplies	17,758	16,577	19,940	19,940	20,510
DEPARTMENT TOTAL	\$167,850	\$170,315	\$178,021	\$189,950	\$186,903
Department #145 TREASURER/COLLECTOR					
5100 Personal Services	169,899	181,460	175,056	182,813	182,813
5200 Purchase of Services/Supplies	37,710	30,273	42,750	40,450	40,450
DEPARTMENT TOTAL	\$207,609	\$211,733	\$217,806	\$223,263	\$223,263

	Actual FY 2017	Actual FY 2018	Approved FY 2019	Department Requested FY 2020	Selectmen Finance Committee Recommendation FY 2020
Department #146 CUSTODIAN OF TOWN LANDS					
5100 Personal Services	2,500	2,500	2,500	2,500	2,500
DEPARTMENT TOTAL	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Department #151 TOWN COUNSEL					
5200 Purchase of Services	60,000	85,458	86,500	90,000	90,000
DEPARTMENT TOTAL	\$60,000	\$85,458	\$86,500	\$90,000	\$90,000
Department #155 INFORMATION TECHNOLOGY					
5100 Personal Services	50,523	46,811	91,029	69,458	69,458
5200 Purchase of Services/Supplies	99,801	141,207	191,080	207,056	202,500
DEPARTMENT TOTAL	\$150,325	\$188,018	\$282,109	\$276,514	\$271,958
Department #161 TOWN CLERK					
5100 Personal Services	109,269	109,629	114,918	138,520	121,456
5200 Purchase of Services/Supplies	7,581	6,442	12,800	12,990	12,990
5800 Capital Outlay	3,510	3,075	7,000	12,500	12,500
DEPARTMENT TOTAL	\$120,359	\$119,146	\$134,718	\$164,010	\$146,946
Department #162 ELECTIONS/ REGISTRATIONS					
5100 Personal Services	17,027	8,953	28,830	26,488	26,088
5200 Purchase of Services/Supplies	6,769	5,510	11,644	13,250	13,250
DEPARTMENT TOTAL	\$23,796	\$14,463	\$40,474	\$39,738	\$39,338
Department #171 CONSERVATION COMMISSION					
5100 Personal Services	34,489	47,449	57,212	74,329	59,136
5200 Purchase of Services/Supplies	2,105	2,164	4,850	4,850	4,850
DEPARTMENT TOTAL	\$36,594	\$49,613	\$62,062	\$79,179	\$63,986

	Actual FY 2017	Actual FY 2018	Approved FY 2019	Department Requested FY 2020	Selectmen Finance Committee Recommendation FY 2020
Department #175 PLANNING BOARD					
5100 Personal Services	70,773	89,824	93,967	96,479	96,479
5200 Purchase of Services/Supplies	5,984	5,455	8,680	8,680	8,680
DEPARTMENT TOTAL	\$76,758	\$95,279	\$102,647	\$105,159	\$105,159
Department #176 BOARD OF APPEALS					
5100 Personal Services	1,377	1,220	2,250	2,304	2,304
5200 Purchase of Services/Supplies	937	1,917	2,050	2,050	2,050
DEPARTMENT TOTAL	\$2,315	\$3,137	\$4,300	\$4,354	\$4,354
Department #181 MASTER PLAN COMMITTEE/LAND ACQUISITION					
5100 Personal Services	714	610	1,125	1,152	1,152
5200 Purchase of Services/Supplies	0	0	100	100	100
DEPARTMENT TOTAL	\$714	\$610	\$1,225	\$1,252	\$1,252
Department #192 TOWN BUILDINGS					
5100 Personal Services	35,991	38,225	39,816	40,811	40,811
5200 Purchase of Services/Supplies	61,862	64,222	69,325	76,825	76,825
DEPARTMENT TOTAL	\$97,854	\$102,447	\$109,141	\$117,636	\$117,636
Department #195 TOWN REPORTS					
195 Town Warrants/Reports	2,412	2,383	5,000	5,500	5,500
DEPARTMENT TOTAL	\$2,412	\$2,383	\$5,000	\$5,500	\$5,500
TOTAL GEN. GOVERNMENT FUNCTION 100	\$1,403,694	\$1,549,099	\$1,789,207	\$1,869,703	\$1,829,383
FUND: 01 GENERAL FUND					

		Actual FY 2017	Actual FY 2018	Approved FY 2019	Department Requested FY 2020	Selectmen Finance Committee Recommendation FY 2020
FUNCTION 200: PUBLIC SAFETY						
Department #210 POLICE DEPARTMENT						
5100	Personal Services	1,403,629	1,442,884	1,585,895	1,621,528	1,594,130
5200	Purchase of Services/Supplies	203,581	189,142	239,301	246,443	246,443
5800	Capital Outlay	5,950	17,000	50,000	50,000	50,000
DEPARTMENT TOTAL		\$1,613,161	\$1,649,027	\$1,875,196	\$1,917,971	\$1,890,573
Department #220 FIRE DEPARTMENT						
5100	Personal Services	1,452,224	1,511,158	1,686,792	1,781,170	1,747,804
5200	Purchase of Services/Supplies	165,830	175,990	205,176	217,805	217,805
5800	Capital Outlay	13,857	18,000	18,000	18,000	18,000
DEPARTMENT TOTAL		\$1,631,910	\$1,705,148	\$1,909,968	\$2,016,975	\$1,983,609
Department #241 INSPECTIONS DEPARTMENT						
5100	Personal Services	204,715	214,346	229,894	236,693	236,693
5200	Purchase of Services/Supplies	25,559	23,056	32,340	32,340	32,340
DEPARTMENT TOTAL		\$230,274	\$237,402	\$262,234	\$269,033	\$269,033
Department #292 ANIMAL CONTROL						
5100	Personal Services	22,442	19,957	23,438	22,732	22,732
5200	Purchase of Services/Supplies	1,541	1,457	3,200	4,400	4,400
DEPARTMENT TOTAL		\$23,983	\$21,414	\$26,638	\$27,132	\$27,132
Department #296 TOWN CONSTABLE						
5100	Personal Services	200	200	200	200	200
DEPARTMENT TOTAL		\$200	\$200	\$200	\$200	\$200
TOTAL PUBLIC SAFETY FUNCTION 200		\$3,499,528	\$3,613,191	\$4,074,236	\$4,231,311	\$4,170,547

		Actual FY 2017	Actual FY 2018	Approved FY 2019	Department Requested FY 2020	Selectmen Finance Committee Recommendation FY 2020
FUND: 01 GENERAL FUND						
FUNCTION: 300: EDUCATION						
Department #301 MIDDLETON SCHOOL DEPARTMENT						
5100	Personal Services	7,396,852	7,802,416	8,300,801	8,760,308	8,624,747
5200	Purchase of Services /Supplies	3,015,809	3,358,161	3,582,348	4,192,616	3,914,196
DEPARTMENT TOTAL		\$10,412,661	\$11,160,577	\$11,883,149	\$12,952,924	\$12,538,943
Department #314 MASCONOMET SCHOOL DISTRICT						
5600	Intergovernmental Payments (Middleton's Assessment)	9,116,409	9,241,983	9,415,414	9,968,124	9,968,124
5900	Masconomet Debt Service	387,861	384,138	379,817	382,380	382,380
DEPARTMENT TOTAL		\$9,504,270	\$9,626,121	\$9,795,231	\$10,350,504	\$10,350,504
Department #315 NORTH SHORE ESSEX AGRICULTURAL AND VOCATIONAL SCHOOL DISTRICT						
5600	Intergovernmental Payments (Middleton's Assessment)	536,848	539,119	731,689	699,698	699,698
5900	NSEAVSD Debt Service	61,910	69,732	85,826	77,979	77,979
DEPARTMENT TOTAL		\$598,758	\$608,851	\$817,515	\$777,677	\$777,677
TOTAL SCHOOL DEPARTMENT		\$20,515,689	\$21,395,549	\$22,495,895	\$24,081,105	\$23,667,124
FUNCTION 300: EDUCATION						

	Actual FY 2017	Actual FY 2018	Approved FY 2019	Department Requested FY 2020	Selectmen Finance Committee Recommendation FY 2020
FUND: 01 GENERAL FUND					
FUNCTION 400: PUBLIC WORKS					
Department #420 PUBLIC WORKS DEPARTMENT					
5100 Personal Services	544,658	573,221	650,238	674,861	674,861
5200 Purchase of Services/Supplies	284,883	277,587	291,400	320,521	300,521
5800 Capital Outlay	19,000	18,830	19,000	19,000	19,000
DEPARTMENT TOTAL	\$848,541	\$869,637	\$960,638	\$1,014,382	\$994,382
Department #423 SNOW AND ICE					
5100 Personal Services	46,299	43,544	60,000	60,000	60,000
5200 Purchase of Services/Supplies	281,621	255,344	189,500	209,500	209,500
DEPARTMENT TOTAL	\$327,920	\$298,888	\$249,500	\$269,500	\$269,500
Department #425 TRANSFER STA./SOLID WASTE					
5100 Personal Services	103,387	102,000	125,808	133,322	133,322
5200 Purchase of Services/Supplies	254,790	254,193	278,000	294,276	294,276
DEPARTMENT TOTAL	\$358,177	\$356,193	\$403,808	\$427,598	\$427,598
TOTAL PUBLIC WORKS	\$1,534,639	\$1,524,719	\$1,613,946	\$1,711,480	\$1,691,480

	Actual FY 2017	Actual FY 2018	Approved FY 2019	Department Requested FY 2020	Selectmen Finance Committee Recommendation FY 2020
FUND: 01 GENERAL FUND					
FUNCTION 500: HUMAN SERVICES					
Department #511 BOARD OF HEALTH					
5100 Personal Services	100,405	104,616	107,878	110,681	110,681
5200 Purchase of Services/Supplies	22,993	21,700	26,825	28,325	28,325
DEPARTMENT TOTAL	\$123,398	\$126,316	\$134,703	\$139,006	\$139,006
Department #541 COUNCIL ON AGING					
5100 Personal Services	150,471	145,875	157,612	169,655	169,655
5200 Purchase of Services/Supplies	38,780	45,631	48,688	57,710	57,710
5800 Capital Outlay	1,325	1,500	1,500	1,500	1,500
DEPARTMENT TOTAL	\$190,576	\$193,006	\$207,800	\$228,865	\$228,865
Department #543 VETERAN SERVICE OFFICER					
5100 Personal Services	14,471	27,097	26,948	17,550	17,550
5200 Purchase of Services/Supplies	97,007	78,522	106,750	106,750	86,750
DEPARTMENT TOTAL	\$111,477	\$105,619	\$133,698	\$124,300	\$104,300
Department #545 TRI-TOWN COUNCIL					
5200 Purchase of Services	28,500	28,500	28,500	28,500	28,500
DEPARTMENT TOTAL	\$28,500	\$28,500	\$28,500	\$28,500	\$28,500
Department #548 MIDDLETON GARDEN CLUB					
5200 Purchase of Services	3,213	2,777	5,000	5,000	5,000
DEPARTMENT TOTAL	\$3,213	\$2,777	\$5,000	\$5,000	\$5,000
TOTAL HUMAN SERVICES FUNCTION 500	\$457,165	\$456,218	\$509,701	\$525,671	\$505,671

	Actual FY 2017	Actual FY 2018	Approved FY 2019	Department Requested FY 2020	Selectmen Finance Committee Recommendation FY 2020
FUND: 01 GENERAL FUND					
FUNCTION 600: CULTURE & RECREATION					
Department #610 FLINT PUBLIC LIBRARY					
5100 Personal Services	317,773	342,490	371,499	404,133	381,143
5200 Purchase of Services/Supplies	165,776	165,269	177,851	179,941	179,941
DEPARTMENT TOTAL	\$483,549	\$507,760	\$549,350	\$584,074	\$561,084
Department #630 RECREATION COMMISSION					
5100 Personal Services	16,010	18,255	21,538	21,726	21,726
5200 Purchase of Services/Supplies	14,385	19,126	24,350	24,350	24,350
DEPARTMENT TOTAL	\$30,395	\$37,381	\$45,888	\$46,076	\$46,076
Department #691 HISTORICAL COMMISSION					
5200 Purchase of Services	542	85	1,000	1,000	1,000
DEPARTMENT TOTAL	\$542	\$85	\$1,000	\$1,000	\$1,000
Department #692 MEMORIAL DAY					
5200 Purchase of Services	4,017	5,928	5,000	5,000	5,000
DEPARTMENT TOTAL	\$4,017	\$5,928	\$5,000	\$5,000	\$5,000
Department #693 CHIEF WILLS DAY FAMILY FESTIVAL					
5200 Purchase of Services	5,000	5,000	5,000	5,000	5,000
DEPARTMENT TOTAL	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
TOTAL CULTURE & REC. FUNCTION 600	\$523,504	\$556,154	\$606,238	\$641,150	\$618,160

	Actual FY 2017	Actual FY 2018	Approved FY 2019	Department Requested FY 2020	Selectmen Finance Committee Recommendation FY 2020
FUND: 01 GENERAL FUND					
FUNCTION 700: DEBT SERVICE					
Department #710 DEBT SERVICE					
5801 Principal	742,314	863,640	819,475	887,250	887,250
5915 Interest	507,147	495,287	463,360	434,095	593,845
TOTAL DEBT SERVICE FUNCTION 700	\$1,249,461	\$1,358,927	\$1,282,835	\$1,321,345	\$1,481,095
FUND: 01 GENERAL FUND					
FUNCTION 900: UNCLASSIFIED					
Department: UNCLASSIFIED					
910 Compensation Reserve	7,155	8,685	40,000	40,000	40,000
911 Retirement	1,188,311	1,300,187	1,409,336	1,475,022	1,460,009
913 Unemployment	772	6,638	10,000	10,000	10,000
914 Health Insurance	694,249	765,596	869,035	886,972	846,972
915 Group Insurance	1,794	2,521	3,000	3,000	3,000
916 Medicare	78,378	84,945	90,000	95,000	95,000
945 All Other Insurance	146,016	166,691	206,250	216,200	207,000
DEPARTMENT TOTAL	\$2,116,674	\$2,335,264	\$2,627,621	\$2,726,194	\$2,661,981
TOTAL OPERATING BUDGET	\$31,300,354	\$32,789,121	\$34,999,679	\$37,107,959	\$36,625,441
GENERAL FUND 01					

	Tax Levy	Overlay Reserve	Community Preservation Fund	Ambulance Fund	Proposed Free Cash Contribution	Stabilization Fund	Debt Service	Other
Public Works								
Parks & Recreation - Rubchinuk Park Irrigation(Phase1)			24,500					
Highway Division - Bobcat Skid Steer Replacement					55,000			
Highway Division - F250 Pickup Replacement					40,000			
Highway Division - Asphalt Hot Box					22,000			
Highway Division - Asphalt Roller/Trailer					21,000			
Highway Division - Chapter 90								300,000
Highway Division - Complete Streets								172,000
Highway Division - North Liberty Culvert								500,000
Highway Division - Additional Chapter 90		100,000						
Highway Division - Brigadoon Tre/Sidewalk (phase 1)		75,000						
Transfer Station - New Roll off Containers (2)					17,000			
Transfer Station - Repair Roll off Containers (1)					3,500			
Cemetery - Replace Scag 52" Mower					10,500			
Total Public Works	\$0	\$175,000	\$24,500	\$0	\$169,000	\$0	\$0	\$972,000
Police								
Patrol Rifles Upgrades					1,400			
Taser Replacements					18,750			
Three Replacement Patrol Vehicles					102,000			
Office Shredder/Copier					2,800			
Outfit and Train 2 New Reserve Officers					11,180			
Total Police	\$0	\$0	\$0	\$0	\$136,130	\$0	\$0	\$0

	Tax Levy	Overlay Reserve	Community Preservation Fund	Ambulance Fund	Proposed Free Cash Contribution	Stabilization Fund	Debt Service	Other
Fire								
Equipment - Replace self-contained breathing apparatus gear (SCBA)					9,000			
Replace Squad 5 Pump					9,000			
Replace air bags					2,250			
Replace Ladder 1 Lighting					5,700			
Ballistic Vests & Helmets					8,300			
Replace 4 AED's				10,000				
Ambulance Load System				34,000				
Replace Stair Chairs				8,600				
CPR Mannequin				2,700				
Training Costs for New Firefighter/Paramedic					20,045			
Total Fire	\$0	\$0	\$0	\$55,300	\$54,295	\$0	\$0	\$0
Elementary Schools								
Fuller Meadow School - End-user technology					34,198			
Fuller Meadow School - Technology infrastructure					15,000			
Fuller Meadow School - Building Interior					22,500			
Fuller Meadow School - Playground Eqpt/Parking Lot					15,000			
Howe Manning School - End-user technology					84,249			
Howe Manning School - Technology infrastructure					15,000			
Elementary Schools Total	\$0	\$0	\$0	\$0	\$185,947	\$0	\$0	\$0
Masconomet Regional School								
Contribution to Stabilization Fund for interim repairs					450,000			
Masconomet Regional School - Middleton Assessment at 35.51%	\$0	\$0	\$0	\$0	\$159,795	\$0	\$0	\$0

	Tax Levy	Overlay Reserve	Community Preservation Fund	Ambulance Fund	Proposed Free Cash Contribution	Stabilization Fund	Debt Service	Other
Town Buildings - Memorial Hall								
Replace Memorial Hall Sign					6,500			
Paint Exterior Trim and Front Door Surface Maintenance					4,000			
Replace Shed					5,000			
Reset front Steps					1,800			
Upgrade Town Hall Lighting to LED					22,000			
Town Buildings - Memorial Hall	\$0	\$0	\$0	\$0	\$39,300	\$0	\$0	\$0
Town Buildings - Old Town Hall								
Refinish Hardwood Flooring					7,500			
Town Buildings - Old Town Hall Total	\$0	\$0	\$0	\$0	\$7,500	\$0	\$0	\$0
Flint Public Library								
Building system upgrades								
Technology updates								
Total Flint Public Library	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Information Technology								
IT - Five year replacement protocol file/print server at fire station					4,000			
IT- Replace network switches at Town Hall					2,000			
IT - NAS Device to store backup data at Town Hall					1,500			
IT - New network switch at Fire Station					1,000			
IT- Photocopy Machine with Managed Printer Services - Town Hall/COA/Police Dept					19,000			
Total Information Technology	\$0	\$0	\$0	\$0	\$27,500	\$0	\$0	\$0
Administration								
Purchase New Ford Escape for Board of Health					25,430			
Purchase New Ford F-150 for Building Department					29,100			
Purchase of ClearGov Budget Module		9,300						
Purchase of LaserFiche Licensing			89,000					
Maintenance of Golf Course (FY19)					25,000			
IT - Remaining Purchase of HR Software (\$25,000 grant already received)		14,727						
Total Administration	\$0	\$24,027	\$89,000	\$0	\$79,530	\$0	\$0	\$0

	Tax Levy	Overlay Reserve	Community Preservation Fund	Ambulance Fund	Proposed Free Cash Contribution	Stabilization Fund	Debt Service	Other
Financial Transfers								
Free Cash transfer to reduce the tax rate					0			
Capital Stabilization					50,000			
Sped Stabilization					50,000			
Funding for GASB 45 (Other Post Employment Benefits Stabilization Fund)					50,000			
Appropriation to Stabilization Fund					50,000			
Financial Transfers	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0
Other Warrant Articles								
Essex Tech Capital contribution					19,765			
Total Other	\$0	\$0	\$0	\$0	\$19,765	\$0	\$0	\$0
 Capital Budget Total	 \$0	 \$199,027	 \$113,500	 \$55,300	 \$1,078,762	 \$0	 \$0	 \$972,000
 Available amount from Free Cash to fund Fiscal Year 2020 capital projects/warrant articles					 1,144,945			
 Fiscal Year 2019 surplus/(deficit)					 \$66,183			