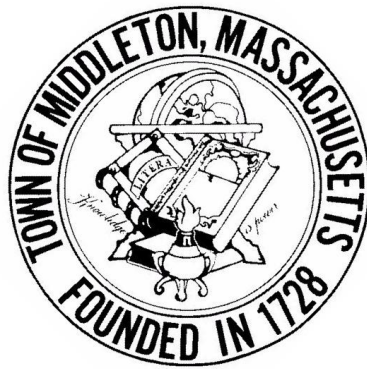


# Town of Middleton Massachusetts



## Annual Town Meeting

Wednesday, June 24, 2020, 7:00 P.M.

Annual Town Meeting Warrant for  
Fiscal Year 2021

Meeting to be held at Howe Manning School  
26 Central Street, Middleton, MA

# **Town Warrant Dedications**

**Thank you to the workers, businesses, and residents impacted by the COVID-19 pandemic!!!**

## **Dedication to Those Who Have Left Us:**

**Donna Innis, Administrative Assistant to the Town Administrator (Retired)**

**Francis Masse, Co-Founder of the Middleton Stream Team**

**Jeffrey Barber, Firefighter (Retired)**

**Richard Mendes, Reserve Police Officer (Retired)**

## **Congratulations to the following recent retirees from Town service:**

**Robert Currier**      Police Sergeant

**Charles Costigan**      Reserve Police Officer

**Robert Ambrefe**      Board of Health

We appreciate all those who serve the Town and thank our retirees for your outstanding dedication and service to the residents of Middleton.

## **Middleton Board of Selectmen**

Timothy P. Houten, Chairperson

Todd Moreschi, Clerk

Kosta E. Prentakis

Brian M. Cresta

Richard Kassiotis

Andrew J. Sheehan, Town Administrator

Tanya Shallop, Assistant Town Administrator/Human Resources Director

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June 24, 2020**

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**FINANCE COMMITTEE  
TOWN OF MIDDLETON  
Report for Annual Town Meeting  
June 24, 2020**

May 21, 2020

Dear Residents of Middleton:

Town Meeting is an extremely important tool in governing Middleton. It is the single most significant way we can hear from you to determine how you want your community to operate and understand your priorities. The decisions of how to govern Middleton are made by you, by your vote at Town Meeting, and then if necessary, at the voting booth. We are mandated to follow your decisions from these actions. We encourage all registered voters of Middleton to come to Town Meeting, and welcome to those of you attending, to voice their opinions, and tell us what you want for Middleton.

Town Meeting evolves over time as new procedures are adopted, new technologies improve efficiencies, and the residents seek new information for greater knowledge. Whether Town Meeting is a group of residents under an oak tree, gathered together in a town hall, masses assembled in a school gym, to whatever format is adopted for the circumstances dictated by today's events; there is one common and consistent element. You the people control the Town Government through your vote.

Given the current events in the Town, State, Country, and World; 2020 has created a paradigm of enormous proportions to all our lives. The Finance Committee wishes all our residents of Middleton to be safe and healthy in these uncertain times. First and foremost, the residents of Middleton make Middleton the jewel of a community that it is and will continue to be in spite of current events.

The residents should also know and take comfort of the good fortunes and sound financial management Middleton is governed by. The Town Administrator, Department Heads, employees, and the Board of Selectmen continue to promote sound financial policies and practices. While current events will and do have a financial impact to Town finances, past and current decisions are guiding the Town to financially weathering the economic crisis. While there

are some revenues that are down, costs are being reduced to offset the loss. The Fiscal Year 2020 will end soon, and Middleton should be in good financial shape.

This year's Annual Town Meeting there are 17 articles. The Board of Selectmen and Finance Committee have worked diligently on your behalf to present a budget that we believe addresses the concerns and priorities of the entire community, and its appeal to the quality of life, while at the same time balances available revenues to be financially responsible. Article 2 of the Annual Town Meeting Warrant is the Omnibus budget for FY21. We believe that this budget takes into consideration the needs of the entire community while balancing the multiple needs and priorities of the entire town and its citizens.

The difficulties we face and the revenue we are budgeting are uncertain. We understand that many residents have been significantly affected by the health and economic emergency we now face, and the Town must adapt to that reality. This is not business-as-usual. Town and School departments will be tested to get their jobs done while their methods, duties, and expenses are constantly changing. With hard work and a little luck we will put these problems behind us and be in a good position when the world recovers.

Here is a summary of all articles for the Annual Town Meeting:

Other Art	Description	Sponsor	Amount of Article	Free Cash	CPA	Overlay Reserve	Ambulance Fund	Other Funding Sources	Fincom	Comments
1	Personnel Plan	BOS	N/A						N/A	
2	Omnibus Budget FY21	BOS/Fincom	\$37,649,166						N/A	Various Funding Sources
3	Community Preservation Budget	CPC	\$230,926		\$230,926				Yes	
4	Community Preservation Expenditure	CPC	\$5,000		\$5,000				Yes	Digitizing Historic Records
5	Reauthorize Various Revolvers	BOS	\$80,000					\$80,000	Yes	Funding from Service Fees
6	Sewer Enterprise Expenses	Dept/BOS/Fincom	\$110,961					\$110,961	Yes	Funding from Sewer Fees
7	Water Enterprise Fund	Dept/BOS/Fincom	\$285,048					\$285,048	Yes	Funding from Water fees
8	MELD Payment in lieu of taxes (PILOT)	MELD	N/A						Yes	\$230,000 Payment
9	Public Ways	DPW	\$308,000					\$308,000	Yes	Chapter 90
10	Capital Projects	BOS/Fincom	\$1,524,977	\$562,267		\$170,000	\$384,710	\$408,000	Yes	Debt Service/PEG
11	Masconomet Transportation Contract	MASCO							Yes	
12	OPEB	BOS/Fincom	\$75,000	\$75,000					Yes	
13	Sidewalk Revolving Fund	BOS	N/A						Deferred	
14	Amend Chapter 68 Personnel	BOS	N/A						Deferred	
15	Amend Chapter 6 Section 1, 3-4	BOS	N/A						Deferred	
16	Zoning	Planning Board	N/A						Deferred	
17	Land acquisition/disposal costs	Citizen	\$20,000	\$20,000					Yes	
			\$40,289,078	\$657,267	\$235,926	\$170,000	\$384,710	\$1,192,009		

The proposed FY21 budget is \$37,649,166. This is an increase of 2.6%. The following table outlines the budget changes:

Town Department	FY21		Total Budget		\$ Change	% Change
Moderator	\$200	0%	\$200	0%	\$0	0.0%
Selectmen	\$322,068	2%	\$300,597	2%	\$21,471	7.1%
Finance Committee	\$103,880	1%	\$103,839	1%	\$41	0.0%
Town Accountant	\$169,692	1%	\$165,952	1%	\$3,740	2.3%
Board of Assessors	\$181,276	1%	\$186,903	1%	(\$5,627)	-3.0%
Treasurer/Collector	\$230,701	2%	\$223,263	2%	\$7,438	3.3%
Custodian of Lands	\$2,500	0%	\$2,500	0%	\$0	0.0%
Town Counsel	\$80,000	1%	\$90,000	1%	(\$10,000)	-11.1%
Information Technology	\$378,075	3%	\$272,649	2%	\$105,426	38.7%
Town Clerk	\$157,546	1%	\$159,260	1%	(\$1,714)	-1.1%
Elections	\$56,710	0%	\$39,338	0%	\$17,372	44.2%
Conservation Comm.	\$89,502	1%	\$79,179	1%	\$10,323	13.0%
Planning Board	\$111,064	1%	\$105,159	1%	\$5,905	5.6%
Board of Appeals	\$4,670	0%	\$4,354	0%	\$316	7.3%
Master Plan Committee	\$1,541	0%	\$1,252	0%	\$289	23.1%
Town Buildings	\$133,970	1%	\$117,636	1%	\$16,334	13.9%
Town Reports	\$6,000	0%	\$5,500	0%	\$500	9.1%
Police Department	\$2,014,781	15%	\$1,890,573	15%	\$124,208	6.6%
Fire Department	\$2,079,357	15%	\$2,001,189	15%	\$78,168	3.9%
Inspections Dept.	\$270,395	2%	\$269,493	2%	\$902	0.3%
Animal Control	\$26,814	0%	\$27,132	0%	(\$318)	-1.2%
Constable	\$200	0%	\$200	0%	\$0	0.0%
Public Works	\$1,001,566	7%	\$994,842	8%	\$6,724	0.7%
Snow and Ice	\$280,750	2%	\$269,500	2%	\$11,250	4.2%
Transfer Station	\$455,323	3%	\$427,598	3%	\$27,725	6.5%
Board of Health	\$135,774	1%	\$139,466	1%	(\$3,692)	-2.6%
Council on Aging	\$243,816	2%	\$230,161	2%	\$13,655	5.9%
Veteran's Agent	\$91,327	1%	\$104,300	1%	(\$12,973)	-12.4%
Tri-Town Council	\$29,925	0%	\$28,500	0%	\$1,425	5.0%
Garden Club	\$5,000	0%	\$5,000	0%	\$0	0.0%
Library	\$603,915	4%	\$569,238	4%	\$34,677	6.1%
Recreation Comm.	\$49,604	0%	\$46,076	0%	\$3,528	7.7%
Historical Comm.	\$1,000	0%	\$1,000	0%	\$0	0.0%
Memorial Day	\$5,000	0%	\$5,000	0%	\$0	0.0%
Chief Wills Day	\$5,000	0%	\$5,000	0%	\$0	0.0%
Debt Service	\$1,398,618	10%	\$1,481,095	11%	(\$82,477)	-5.6%
Unclassified	\$2,902,514	21%	\$2,661,981	20%	\$240,533	9.0%
	<b>\$13,630,074</b>		<b>\$13,014,925</b>		<b>\$615,149</b>	<b>-4.5%</b>

School Departments	FY21		FY20		% of	
	Proposed	% of total	Proposed	total	\$ change	% Change
Elementary Schools	\$12,986,504	34%	\$12,538,943	34%	\$447,561	3.6%
Out of District Tuition	\$26,000		\$0		\$26,000	100.0%
Masconomet Regional School Budget	\$10,307,792	27%	\$10,350,504	28%	(\$42,712)	-0.4%
Essex Technical School Budget	\$698,796	2%	\$777,677	2%	(\$78,881)	-10.1%
Total	<b>\$24,019,092</b>		<b>\$23,667,124</b>		<b>\$351,968</b>	<b>1.5%</b>
Total Town Budget Potential		FY 20		% of		% Change
	FY 21	% of total	FY 20	total	\$ change	
Town	\$13,630,074	36%	\$13,014,925	35%	\$615,149	4.7%
Schools	\$24,019,092	64%	\$23,667,124	65%	\$351,968	1.5%
Total	<b>\$37,649,166</b>		<b>\$36,682,049</b>		<b>\$967,117</b>	<b>2.6%</b>

To present a balanced budget, we have proposed the following revenue sources:

<b>Art #</b>	<b>Description</b>	<b>Proposed Spending</b>	<b>Source</b>
6	Omnibus Budget	\$37,019,760	Taxation
		\$475,000	Ambulance Fund Transfer
		\$154,406	PEG Transfer
		<u>\$37,649,166</u>	

The revenue assumes a 4.8% decrease from local aid and local receipts. The change to personnel for town government includes:

<b>Department</b>	<b>Position</b>
Fire	New Firefighter

We estimate the impact of the budget to the Tax Rate for FY2021 to be \$0.43 with the approval of the Operating Budget. The projected impact of approving the Operating Budget would increase taxes on a home valued at \$630,000 by \$271.

Town Meeting is also being asked to approve various capital projects in Article 10 paid from Free Cash \$562,267, Ambulance \$384,710, PEG Fund \$100,000, Debt \$308,000 and Overlay \$170,000. These requests are made to properly position our departments to provide the necessary services Middleton residents expect, and to maintain the Taxpayer's assets. Here is a summary:

<i>Capital Spending</i>	<i>Dept Sum</i>	<i>\$ Requested</i>
<i>DPW</i>	<i>\$431,000</i>	
John Deere 4720 Tractor or similar		\$60,000
Garage Heaters		\$11,000
F550 1 Ton Truck or similar		\$75,000
7400 Internainal Dump Truck or similar		\$173,000
Roll off Containers, repair/replace		\$12,000
Paving		\$100,000
<i>Police</i>	<i>\$119,950</i>	
Cryuser Radios		\$4,100
Radar Guns		\$2,500
Vest (reimbursable)		\$21,000
Taser Replacement		\$18,750
Bicycles		\$4,800
Court Vehicle		\$37,000
Digital Sign Board		\$21,800
Station Upgrades		\$10,000
<i>Fire</i>	<i>\$484,020</i>	
Engine 4 Cabinets		\$10,000
Alarm Box Decoder		\$60,000
Replace Ambulance 1		\$384,710
Outfit/Train New Firefighters/Paramedics		\$29,310
<i>IT</i>	<i>\$118,000</i>	
Fiber Optic Network		\$100,000
UBS Backup Devices		\$8,000
Warranty Renewal Memorial Hall Network Storage		\$4,000
Replace Police Computers		\$6,000
<i>Facilities</i>	<i>\$35,000</i>	
Memorial Hall Hanicap Ramp Replacement		\$20,000
Carpet Replacement		\$15,000
<i>Administration</i>	<i>\$45,000</i>	
Digitizing of Inspectional Services Records		\$45,000
<i>Senior Center</i>	<i>\$46,500</i>	
Replacement Heating/Cooling System		\$11,000
Meals on Wheels Delivery Behicle		\$35,500
<i>Middleton Public Schools</i>	<i>\$224,881</i>	
Fuller-technology end users		\$80,833
Howe-technology end users		\$144,048
Howe-technology infrastructure		
<i>Essex Tech</i>	<i>\$20,626</i>	
Capital Improvements		\$20,626
	<b>\$1,524,977</b>	<b>\$1,524,977</b>



Finally, thank you for joining us at Town Meeting!

Sincerely,

*Middleton Finance Committee*

John Erickson, Co-Chair

Richard S. Gregorio, Co-Chair

Michelle Cresta

George E. Dow Sr.

John Mahoney

Toni Mertz

Jason Vining

# **COMMUNITY PRESERVATION PLAN**

## **TOWN OF MIDDLETON**

### **MARCH 30, 2020**

The voters of Middleton adopted the Community Preservation Act (CPA) with a 1% surcharge at Town Meeting in May 2004 and at the ballot on November 2, 2004.

The Community Preservation Committee (CPC) was authorized by the Annual Town Meeting in May 2004 with the Town Moderator as the appointing authority. The members are:

Timothy Houten, Board of Selectmen, 2022

Robert Murphy, Master Plan Committee, 2021

John Erickson, Finance Committee, 2022

Anthony Tierno, Planning Board, 2021

Ilene Twiss, Housing Authority, 2020

Laurie York, Conservation Commission, 2022

Anne LeBlanc-Snyder, Historical Commission, 2020

Mary Ann Erickson, Citizen-at-large, 2021

Kosta Prentakis, Citizen-at-large, 2020

The CPA requires at least 10% of each year's funds be spent or reserved for open space, historic preservation and affordable housing. CPA funds that are not expended in one year may be carried over to subsequent years. However, once CPA funds are reserved for a specific purpose, they must ultimately be used for that purpose. The remaining 70% of CPA funds in each fiscal year are available to be appropriated or reserved, according to the Town's discretion, for open space, historic preservation, affordable housing and recreation. Also, 5% of annual CPA funds may be appropriated and used for administrative activities of the Community Preservation Committee.

The CPC is primarily a source of funding, rather than an initiator of projects. Town Boards, Departments and citizens may bring proposals for funding to the CPC. The CPC will give favorable consideration to those proposals that best meet our guidelines and goals. While the CPC does not have the power to appropriate funds for particular projects, Town Meeting may use CPA funds only with the recommendation of the CPC.

#### Goals:

##### Open Space:

1. Preserve Middleton's small town image
2. Protect valuable water resources and unique wildlife habitat areas
3. Increase and connect existing protected areas
4. Protect large tracts of undeveloped land

##### Recreation:

1. Provide for better recreational utilization of currently town owned land and facilities
2. Decentralize appropriate activities to neighborhood locations

##### Historic Preservation:

1. Preservation and enhancement of municipally owned properties of historical, archeological, architectural or cultural significance
2. Acquisition of threatened properties of particular historical, archeological, architectural or cultural significance
3. Encouraging the private sector to preserve assets of historical, archeological, architectural or cultural or cultural significance
4. Cataloguing resources of historical, archeological, architectural or cultural or cultural significance

##### Affordable Housing:

1. Meet local housing needs along the full range of incomes, while promoting diversity and stability of individuals and families in Middleton
2. Ensure that new affordable housing is harmonious with the community and its neighborhood
3. Leverage other public and private resources to the greatest extent possible.

#### Selection Criteria:

1. Consistency with Master Plan, Open Space and Recreation Plan and other planning documents that have or will receive wide community scrutiny and input
2. Preservation of currently owned Town assets

3. Affordability and provision for cost/funding that is compatible with the Town's financial plan
4. Preservation of a resource or opportunity that would otherwise be lost
5. Feasibility
6. Involvement of multiple CPA purposes
7. Involvement of multiple sources of funding
8. Compliance with Middleton Zoning By-laws

Adopted by the Community Preservation Committee on March 30, 2020.

## Community Preservation Plan 2020 Annual Town Meeting Update

	ANTICIPATED REVENUE	OPEN SPACE RESERVE	HISTORIC PRESERVATION RESERVE	AFFORDABLE HOUSING RESERVE	FUND BALANCE	TOTAL AVAILABLE CPA FUNDS	PROJECT TOTAL
Interest Earned		0	0	0	0		
Unused appropriations		0	0	0	0		
<b>6/30/20 Projected balances</b>		<b>\$1,752</b>	<b>\$1,752</b>	<b>\$87,901</b>	<b>\$94,511</b>	<b>\$185,916</b>	
				RECEIVABLE	\$0		
				CASH			
				BALANCE	\$94,511		
<b>Fiscal Year 2021 Revenue</b>							
FY21 Anticipated Town Share (Estimated)	\$240,000						
FY21 State Match Based on 25% of FY20 (Estimated)	\$57,500						
	<b>\$297,500</b>	<b>\$37,134</b>	<b>\$37,134</b>	<b>\$37,134</b>	<b>\$186,099</b>		
<b>Fiscal Year 2021 Expenses</b>							
Flint Public Library Renovation and Expansion ATM (HP)	5/10/05		(38,886)		(35,489)		74,375
Debt service on 11 South Main Land Purchase (OS)	5/11/10 ATM	(38,886)			(5,114)		44,000
Community Preservation Committee Administration Budget					(1,150)		1,150
Digitize Historic Records (HP)					(5,000)		5,000
Interest Earned							
Unused Appropriations							
<b>6/30/21 Balances</b>		<b>\$0</b>	<b>(\$0)</b>	<b>\$125,035</b>	<b>\$233,857</b>	<b>\$358,891</b>	
				RECEIVABLE	\$0		
				CASH			
				BALANCE	\$233,857		

**TOWN OF MIDDLETON  
ANNUAL TOWN MEETING  
THE COMMONWEALTH OF MASSACHUSETTS  
JUNE 24, 2020**

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, 26 Central Street in said Middleton on Wednesday, June 24th, 2020 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.

**FY2021 FINANCIAL ARTICLES**

**ARTICLE 1.** On petition of the Board of Selectmen acting in the capacity of the Personnel Board, to see if the Town will vote to set the salaries of elected officials pursuant to Massachusetts General Law Chapter 41, Section 108 and the Town Consolidated Personnel Plan, Section 9-5 as follows; or take any other action relative thereto.

**Purpose:** This article establishes the compensation of elected officials. The Personnel Plan which shows the compensation of all employees is located in the back of the warrant book.

**ARTICLE 2.** On petition of the Finance Committee and Board of Selectmen, to see if the Town will vote to raise and appropriate, borrow, or transfer from available funds a certain sum to fund the Omnibus Budget for Fiscal Year 2021; or take any other action relative thereto.

**Purpose:** This article requests approval of the Town operating budget for the coming fiscal year beginning on July 1, 2020 and running through June 30, 2021.

Town of Middleton				
Summary of Fiscal Year 2020 and Proposed 2021 Operating Budget Totals				
	Fiscal	Fiscal	(Decrease)	Percent
	Year	Year	Increase	+ or -
	2020	2021	In Dollars \$	Change
Town Operating Budgets	\$9,008,849	\$9,354,942	\$346,093	3.8%
Health Insurance, Retirement, Unclassified	\$2,661,981	\$2,902,514	\$240,533	9.0%
Town Debt Service (offset by CPA funding)	\$1,481,095	\$1,398,618	(\$82,477)	-5.6%
<b>Town General Government Totals</b>	<b>\$13,151,925</b>	<b>\$13,656,074</b>	<b>\$504,149</b>	<b>3.8%</b>
<u>Schools</u>				
Local School Budget	\$12,538,943	\$12,986,504	\$447,561	3.6%
Masconomet Budget	\$10,350,504	\$10,307,792	(\$42,712)	-0.4%
Essex Technical High School Budget	\$777,677	\$698,796	(\$78,881)	-10.1%
<b>All School Totals</b>	<b>\$23,667,124</b>	<b>\$23,993,092</b>	<b>\$325,968</b>	<b>1.4%</b>
<b>Operating Budget Totals</b>	<b>\$36,819,049</b>	<b>\$37,649,166</b>	<b>\$830,117</b>	<b>2.3%</b>

		Actual FY 2018	Actual FY 2019	Approved FY 2020	Department Request FY 2021	Selectmen Finance Committee Recommendation FY 2021
<b>FUND: 01 GENERAL FUND</b>						
<b>FUNCTION 100: GENERAL GOVERNMENT</b>						
<b>Department #114 TOWN MODERATOR</b>						
5100	Personal Services	200	200	200	200	200
<b>DEPARTMENT TOTAL</b>		<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>
<b>Department #122 SELECTMEN/ADMINISTRATOR</b>						
5100	Personal Services	253,437	243,342	269,117	281,453	281,453
5200	Purchase of Services/Supplies	36,230	31,344	31,480	42,615	40,615
<b>DEPARTMENT TOTAL</b>		<b>\$289,667</b>	<b>\$274,686</b>	<b>\$300,597</b>	<b>\$324,068</b>	<b>\$322,068</b>
<b>Department #131 FINANCE COMMITTEE</b>						
5100	Personal Services	1,220	1,250	2,059	2,100	2,100
5200	Purchase of Service/Supplies	1,535	180	1,780	1,780	1,780
5200	Reserve fund (Budget Shown)	70,000	100,000	100,000	100,000	100,000
<b>DEPARTMENT TOTAL</b>		<b>\$72,755</b>	<b>\$101,430</b>	<b>\$103,839</b>	<b>\$103,880</b>	<b>\$103,880</b>
<b>Department #135 TOWN ACCOUNTANT</b>						
5100	Personal Services	116,919	127,242	128,177	132,442	132,442
5200	Purchase of Services/Supplies	2,670	33,582	37,775	37,250	37,250
5800	Capital Outlay	788	0	0	0	0
<b>DEPARTMENT TOTAL</b>		<b>\$120,377</b>	<b>\$160,824</b>	<b>\$165,952</b>	<b>\$169,692</b>	<b>\$169,692</b>
<b>Department #141 ASSESSORS</b>						
5100	Personal Services	153,738	158,077	166,393	170,078	169,266
5200	Purchase of Services/Supplies	16,577	19,750	20,510	12,010	12,010
<b>DEPARTMENT TOTAL</b>		<b>\$170,315</b>	<b>\$177,827</b>	<b>\$186,903</b>	<b>\$182,088</b>	<b>\$181,276</b>
<b>Department #145 TREASURER/COLLECTOR</b>						
5100	Personal Services	181,460	175,056	182,813	186,751	186,751
5200	Purchase of Services/Supplies	23,273	37,536	40,450	43,950	43,950
<b>DEPARTMENT TOTAL</b>		<b>\$204,733</b>	<b>\$212,592</b>	<b>\$223,263</b>	<b>\$230,701</b>	<b>\$230,701</b>



	Actual FY 2018	Actual FY 2019	Approved FY 2020	Department Request FY 2021	Selectmen Finance Committee Recommendation FY 2021
<b>Department #146 CUSTODIAN OF TOWN LANDS</b>					
5100 Personal Services	2,500	2,500	2,500	2,500	2,500
<b>DEPARTMENT TOTAL</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>
<b>Department #151 TOWN COUNSEL</b>					
5200 Purchase of Services	85,458	67,485	90,000	100,000	80,000
<b>DEPARTMENT TOTAL</b>	<b>\$85,458</b>	<b>\$67,485</b>	<b>\$90,000</b>	<b>\$100,000</b>	<b>\$80,000</b>
<b>Department #155 INFORMATION TECHNOLOGY</b>					
5100 Personal Services	46,811	59,890	70,149	71,036	71,036
5200 Purchase of Services/Supplies	133,381	171,617	202,500	307,039	307,039
<b>DEPARTMENT TOTAL</b>	<b>\$180,192</b>	<b>\$231,507</b>	<b>\$272,649</b>	<b>\$378,075</b>	<b>\$378,075</b>
<i>* Various items from departments have been reclassified into the information technology department.</i>					
<b>Department #161 TOWN CLERK</b>					
5100 Personal Services	109,629	114,918	133,770	136,446	136,446
5200 Purchase of Services/Supplies	6,441	7,656	12,990	13,100	13,100
5800 Capital Outlay	3,510	3,075	12,500	8,000	8,000
<b>DEPARTMENT TOTAL</b>	<b>\$119,580</b>	<b>\$125,649</b>	<b>\$159,260</b>	<b>\$157,546</b>	<b>\$157,546</b>
<b>Department #162 ELECTIONS/ REGISTRATIONS</b>					
5100 Personal Services	8,953	28,672	26,088	42,960	42,960
5200 Purchase of Services/Supplies	5,510	7,811	13,250	13,750	13,750
<b>DEPARTMENT TOTAL</b>	<b>\$14,463</b>	<b>\$36,483</b>	<b>\$39,338</b>	<b>\$56,710</b>	<b>\$56,710</b>
<b>Department #171 CONSERVATION COMMISSION</b>					
5100 Personal Services	47,449	56,841	74,329	85,552	85,552
5200 Purchase of Services/Supplies	2,164	2,755	4,850	3,950	3,950
<b>DEPARTMENT TOTAL</b>	<b>\$49,613</b>	<b>\$59,596</b>	<b>\$79,179</b>	<b>\$89,502</b>	<b>\$89,502</b>

		Actual FY 2018	Actual FY 2019	Approved FY 2020	Department Request FY 2021	Selectmen Finance Committee Recommendation FY 2021
<b>Department #175 PLANNING BOARD</b>						
5100	Personal Services	89,823	89,787	96,479	101,754	101,754
5200	Purchase of Services/Supplies	5,455	6,473	8,680	9,310	9,310
<b>DEPARTMENT TOTAL</b>		<b>\$95,278</b>	<b>\$96,260</b>	<b>\$105,159</b>	<b>\$111,064</b>	<b>\$111,064</b>
<b>Department #176 BOARD OF APPEALS</b>						
5100	Personal Services	1,220	2,075	2,304	2,620	2,620
5200	Purchase of Services/Supplies	1,917	518	2,050	2,050	2,050
<b>DEPARTMENT TOTAL</b>		<b>\$3,137</b>	<b>\$2,593</b>	<b>\$4,354</b>	<b>\$4,670</b>	<b>\$4,670</b>
<b>Department #181 MASTER PLAN COMMITTEE/LAND ACQUISITION</b>						
5100	Personal Services	610	750	1,152	1,441	1,441
5200	Purchase of Services/Supplies	0	0	100	100	100
<b>DEPARTMENT TOTAL</b>		<b>\$610</b>	<b>\$750</b>	<b>\$1,252</b>	<b>\$1,541</b>	<b>\$1,541</b>
<b>Department #192 TOWN BUILDINGS</b>						
5100	Personal Services	38,225	39,207	40,811	49,470	49,470
5200	Purchase of Services/Supplies	64,220	68,493	76,825	83,000	84,500
<b>DEPARTMENT TOTAL</b>		<b>\$102,445</b>	<b>\$107,700</b>	<b>\$117,636</b>	<b>\$132,470</b>	<b>\$133,970</b>
<b>Department #195 TOWN REPORTS</b>						
195	Town Warrants/Reports	2,383	3,077	5,500	7,000	6,000
<b>DEPARTMENT TOTAL</b>		<b>\$2,383</b>	<b>\$3,077</b>	<b>\$5,500</b>	<b>\$7,000</b>	<b>\$6,000</b>
<b>TOTAL GEN. GOVERNMENT FUNCTION 100</b>		<b>\$1,513,706</b>	<b>\$1,661,159</b>	<b>\$1,857,581</b>	<b>\$2,051,707</b>	<b>\$2,029,395</b>

		Actual FY 2018	Actual FY 2019	Approved FY 2020	Department Request FY 2021	Selectmen Finance Committee Recommendation FY 2021
<b>FUND: 01 GENERAL FUND</b>						
<b>FUNCTION 200: PUBLIC SAFETY</b>						
<b>Department #210 POLICE DEPARTMENT</b>						
5100	Personal Services	1,442,884	1,535,609	1,731,130	1,754,056	1,734,056
5200	Purchase of Services/Supplies	185,129	180,202	246,443	227,725	221,725
5800	Capital Outlay	17,000	50,000	50,000	59,000	59,000
<b>DEPARTMENT TOTAL</b>		<b>\$1,645,013</b>	<b>\$1,765,811</b>	<b>\$2,027,573</b>	<b>\$2,040,781</b>	<b>\$2,014,781</b>
<b>Department #220 FIRE DEPARTMENT</b>						
5100	Personal Services	1,511,157	1,664,887	1,765,384	1,759,503	1,731,161
5200	Purchase of Services/Supplies	175,765	201,563	217,805	205,946	330,196
5800	Capital Outlay	18,000	16,825	18,000	18,000	18,000
<b>DEPARTMENT TOTAL</b>		<b>\$1,704,922</b>	<b>\$1,883,275</b>	<b>\$2,001,189</b>	<b>\$1,983,449</b>	<b>\$2,079,357</b>
<b>Department #241 INSPECTIONS DEPARTMENT</b>						
5100	Personal Services	214,346	225,719	236,693	242,145	242,145
5200	Purchase of Services/Supplies	23,057	25,049	32,800	28,250	28,250
<b>DEPARTMENT TOTAL</b>		<b>\$237,403</b>	<b>\$250,768</b>	<b>\$269,493</b>	<b>\$270,395</b>	<b>\$270,395</b>
<b>Department #292 ANIMAL CONTROL</b>						
5100	Personal Services	19,957	19,950	22,732	22,914	22,914
5200	Purchase of Services/Supplies	1,457	1,138	4,400	3,900	3,900
<b>DEPARTMENT TOTAL</b>		<b>\$21,414</b>	<b>\$21,088</b>	<b>\$27,132</b>	<b>\$26,814</b>	<b>\$26,814</b>
<b>Department #296 TOWN CONSTABLE</b>						
5100	Personal Services	200	200	200	200	200
<b>DEPARTMENT TOTAL</b>		<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>
<b>TOTAL PUBLIC SAFETY FUNCTION 200</b>		<b>\$3,608,952</b>	<b>\$3,921,142</b>	<b>\$4,325,587</b>	<b>\$4,321,639</b>	<b>\$4,391,547</b>

	Actual FY 2018	Actual FY 2019	Approved FY 2020	Department Request FY 2021	Selectmen Finance Committee Recommendation FY 2021
<b>FUND: 01 GENERAL FUND</b>					
<b>FUNCTION: 300: EDUCATION</b>					
<b>Department #300 OTHER SCHOOL EXPENSES</b>					
5200 Purchase of Services /Supplies	0	0	0	20,000	26,000
<b>DEPARTMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$26,000</b>
<b>Department #301 MIDDLETON SCHOOL DEPARTMENT</b>					
5100 Personal Services	7,507,414	7,758,652	8,624,747	9,133,060	9,105,060
5200 Purchase of Services /Supplies	3,315,989	3,684,295	3,914,196	3,887,870	3,881,444
<b>DEPARTMENT TOTAL</b>	<b>\$10,823,403</b>	<b>\$11,442,947</b>	<b>\$12,538,943</b>	<b>\$13,020,930</b>	<b>\$12,986,504</b>
<b>Department #314 MASCONOMET SCHOOL DISTRICT</b>					
5600 Intergovernmental Payments (Middleton's Assessment)	9,241,983	9,415,414	9,968,124	10,204,052	10,204,052
5900 Masconomet Debt Service	384,138	379,817	382,380	103,740	103,740
<b>DEPARTMENT TOTAL</b>	<b>\$9,626,121</b>	<b>\$9,795,231</b>	<b>\$10,350,504</b>	<b>\$10,307,792</b>	<b>\$10,307,792</b>
<b>Department #315 NORTH SHORE ESSEX AGRICULTURAL AND VOCATIONAL SCHOOL DISTRICT</b>					
5600 Intergovernmental Payments (Middleton's Assessment)	539,119	736,492	699,698	632,598	632,598
5900 NSEAVSD Debt Service	69,732	85,826	77,979	66,198	66,198
<b>DEPARTMENT TOTAL</b>	<b>\$608,851</b>	<b>\$822,318</b>	<b>\$777,677</b>	<b>\$698,796</b>	<b>\$698,796</b>
<b>TOTAL SCHOOL DEPARTMENT FUNCTION 300: EDUCATION</b>	<b>\$21,058,375</b>	<b>\$22,060,496</b>	<b>\$23,667,124</b>	<b>\$24,047,518</b>	<b>\$24,019,092</b>

		Actual FY 2018	Actual FY 2019	Approved FY 2020	Department Request FY 2021	Selectmen Finance Committee Recommendation FY 2021
<b>FUND: 01 GENERAL FUND</b>						
<b>FUNCTION 400: PUBLIC WORKS</b>						
<b>Department #420 PUBLIC WORKS DEPARTMENT</b>						
5100	Personal Services	573,220	607,562	674,861	697,031	686,645
5200	Purchase of Services/Supplies	216,387	246,913	300,981	300,921	295,921
5800	Capital Outlay	18,830	19,000	19,000	19,000	19,000
<b>DEPARTMENT TOTAL</b>		<b>\$808,437</b>	<b>\$873,475</b>	<b>\$994,842</b>	<b>\$1,016,952</b>	<b>\$1,001,566</b>
<b>Department #423 SNOW AND ICE</b>						
5100	Personal Services	43,544	39,309	60,000	60,000	60,000
5200	Purchase of Services/Supplies	255,345	185,916	209,500	220,750	220,750
<b>DEPARTMENT TOTAL</b>		<b>\$298,889</b>	<b>\$225,225</b>	<b>\$269,500</b>	<b>\$280,750</b>	<b>\$280,750</b>
<b>Department #425 TRANSFER STA./SOLID WASTE</b>						
5100	Personal Services	102,000	108,131	133,322	134,685	133,123
5200	Purchase of Services/Supplies	253,593	295,313	294,276	300,913	322,200
<b>DEPARTMENT TOTAL</b>		<b>\$355,593</b>	<b>\$403,444</b>	<b>\$427,598</b>	<b>\$435,598</b>	<b>\$455,323</b>
<b>TOTAL PUBLIC WORKS</b>		<b>\$1,462,919</b>	<b>\$1,502,144</b>	<b>\$1,691,940</b>	<b>\$1,733,300</b>	<b>\$1,737,639</b>

	Actual FY 2018	Actual FY 2019	Approved FY 2020	Department Request FY 2021	Selectmen Finance Committee Recommendation FY 2021
<b>FUND: 01 GENERAL FUND</b>					
<b>FUNCTION 500: HUMAN SERVICES</b>					
<b>Department #511 BOARD OF HEALTH</b>					
5100 Personal Services	104,616	107,503	110,681	113,151	110,974
5200 Purchase of Services/Supplies	21,353	23,298	28,785	24,800	24,800
<b>DEPARTMENT TOTAL</b>	<b>\$125,969</b>	<b>\$130,801</b>	<b>\$139,466</b>	<b>\$137,951</b>	<b>\$135,774</b>
<b>Department #541 COUNCIL ON AGING</b>					
5100 Personal Services	145,875	157,609	169,655	197,599	197,599
5200 Purchase of Services/Supplies	45,632	41,072	59,006	46,217	46,217
5800 Capital Outlay	1,500	1,500	1,500	0	0
<b>DEPARTMENT TOTAL</b>	<b>\$193,007</b>	<b>\$200,181</b>	<b>\$230,161</b>	<b>\$243,816</b>	<b>\$243,816</b>
<b>Department #543 VETERAN SERVICE OFFICER</b>					
5100 Personal Services	27,097	25,298	17,550	19,427	19,427
5200 Purchase of Services/Supplies	78,522	56,729	86,750	76,900	71,900
<b>DEPARTMENT TOTAL</b>	<b>\$105,619</b>	<b>\$82,027</b>	<b>\$104,300</b>	<b>\$96,327</b>	<b>\$91,327</b>
<b>Department #545 TRI-TOWN COUNCIL</b>					
5200 Purchase of Services	28,500	28,500	28,500	29,925	29,925
<b>DEPARTMENT TOTAL</b>	<b>\$28,500</b>	<b>\$28,500</b>	<b>\$28,500</b>	<b>\$29,925</b>	<b>\$29,925</b>
<b>Department #548 MIDDLETON GARDEN CLUB</b>					
5200 Purchase of Services	2,777	2,228	5,000	5,000	5,000
<b>DEPARTMENT TOTAL</b>	<b>\$2,777</b>	<b>\$2,228</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>TOTAL HUMAN SERVICES FUNCTION 500</b>	<b>\$455,872</b>	<b>\$443,737</b>	<b>\$507,427</b>	<b>\$513,019</b>	<b>\$505,842</b>

		Actual FY 2018	Actual FY 2019	Approved FY 2020	Department Request FY 2021	Selectmen Finance Committee Recommendation FY 2021
<b>FUND: 01 GENERAL FUND</b>						
<b>FUNCTION 600: CULTURE &amp; RECREATION</b>						
<b>Department #610 FLINT PUBLIC LIBRARY</b>						
5100	Personal Services	342,490	361,584	385,870	410,954	410,954
5200	Purchase of Services/Supplies	165,267	177,628	183,368	192,961	192,961
<b>DEPARTMENT TOTAL</b>		<b>\$507,757</b>	<b>\$539,212</b>	<b>\$569,238</b>	<b>\$603,915</b>	<b>\$603,915</b>
<b>Department #630 RECREATION COMMISSION</b>						
5100	Personal Services	18,255	19,990	21,726	23,830	23,830
5200	Purchase of Services/Supplies	19,126	18,989	24,350	25,774	25,774
<b>DEPARTMENT TOTAL</b>		<b>\$37,381</b>	<b>\$38,979</b>	<b>\$46,076</b>	<b>\$49,604</b>	<b>\$49,604</b>
<b>Department #691 HISTORICAL COMMISSION</b>						
5200	Purchase of Services	85	1,000	1,000	1,000	1,000
<b>DEPARTMENT TOTAL</b>		<b>\$85</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Department #692 MEMORIAL DAY</b>						
5200	Purchase of Services	5,928	4,503	5,000	5,000	5,000
<b>DEPARTMENT TOTAL</b>		<b>\$5,928</b>	<b>\$4,503</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Department #693 CHIEF WILLS DAY FAMILY FESTIVAL</b>						
5200	Purchase of Services	5,000	5,000	5,000	5,000	5,000
<b>DEPARTMENT TOTAL</b>		<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>TOTAL CULTURE &amp; REC. FUNCTION 600</b>		<b>\$556,151</b>	<b>\$588,694</b>	<b>\$626,314</b>	<b>\$664,519</b>	<b>\$664,519</b>

	Actual FY 2018	Actual FY 2019	Approved FY 2020	Department Request FY 2021	Selectmen Finance Committee Recommendation FY 2021
<b>FUND: 01 GENERAL FUND</b>					
<b>FUNCTION 700: DEBT SERVICE</b>					
<b>Department #710 DEBT SERVICE</b>					
5801 Principal	863,640	819,475	887,250	902,250	890,625
5915 Interest	495,287	471,750	593,845	558,893	457,993
5920 Issuance Costs	0	0	0	50,000	50,000
<b>TOTAL DEBT SERVICE FUNCTION 700</b>	<b>\$1,358,927</b>	<b>\$1,291,225</b>	<b>\$1,481,095</b>	<b>\$1,511,143</b>	<b>\$1,398,618</b>
<b>FUND: 01 GENERAL FUND</b>					
<b>FUNCTION 900: UNCLASSIFIED</b>					
<b>Department: UNCLASSIFIED</b>					
910 Compensation Reserve	6,185	19,497	40,000	90,000	90,000
911 Retirement	1,300,187	1,409,336	1,460,009	1,645,959	1,645,959
913 Unemployment	6,638	4,040	10,000	15,000	15,000
914 Health Insurance	765,596	731,260	846,972	845,055	845,055
915 Group Insurance	2,521	2,057	3,000	3,000	3,000
916 Medicare	84,945	89,559	95,000	100,000	100,000
945 All Other Insurance	166,691	189,394	207,000	203,500	203,500
<b>DEPARTMENT TOTAL</b>	<b>\$2,332,763</b>	<b>\$2,445,143</b>	<b>\$2,661,981</b>	<b>\$2,902,514</b>	<b>\$2,902,514</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$32,347,665</b>	<b>\$33,913,740</b>	<b>\$36,819,049</b>	<b>\$37,745,359</b>	<b>\$37,649,166</b>
<b>GENERAL FUND 01</b>					



**ARTICLE 3.** On petition of the Board of Selectmen and Community Preservation Committee, to see if the Town will vote to appropriate or reserve from the Community Preservation Fund annual revenues or available funds the amounts recommended by the Community Preservation Committee for debt service, and community preservation projects and other expenses in Fiscal Year 2021 with each item to be considered a separate appropriation; or take any other action relative thereto.

### **Proposed Fiscal Year 2021 Community Preservation Budget**

The Community Preservation Committee recommends that the following amounts be appropriated or reserved from Fiscal Year 2021 Community Preservation Fund Revenues, unless otherwise specified for Fiscal Year 2021 Community Preservation purposes with each item considered to be a separate appropriation:

<b><u>Purpose</u></b>	<b><u>Recommended Amount</u></b>	<b><u>Funding Source</u></b>
A) Reserves: Open Space	\$37,133.63	FY 2021 Estimated CPA Receipts
Reserves: Historic Resources	\$37,133.63	FY 2021 Estimated CPA Receipts
Reserves: Community Housing	\$37,133.63	FY 2021 Estimated CPA Receipts
B) Flint Library Debt Service	\$74,375	\$38,885.80 from Historic Resources Reserve and \$35,489.20 from Fund Balance
C) 11 South Main St. Debt Service	\$44,000	\$38,885.81 from Open Space Reserve and \$5,114.19 from Fund Balance
D) CPA Committee Admin. Expenses	\$1,150	From Fund Balance
<b>Community Preservation Total</b>	<b>\$230,926</b>	

**Purpose:** Each year the Town Meeting must appropriate or reserve for future appropriation at least 10% of the estimated annual fund revenues for acquisitions and initiatives in each of the following three categories of allowable community preservation purposes:

Open space (excluding recreational uses)  
Historic resources  
Community housing

The term “annual fund revenues” in Fiscal Year 2021 are estimated at \$297,500 and are composed of the estimated receipts from the local surcharge of \$240,000 and monies from the State Trust Fund, which will make its sixteenth payment in October of 2021 providing an additional estimated \$57,500 in matching funds based upon the local share raised in FY 2020.

**ARTICLE 4.** On petition of the Board of Selectmen and Community Preservation Committee, to see if the Town will vote to appropriate from the Community Preservation Fund annual revenues in the following amounts recommended by the Community Preservation Committee for new Community Preservation projects in Fiscal Year 2021 with each item to be considered a separate appropriation; or take any other action relative thereto.

<u>Purpose</u>	<u>Recommended Amount</u>	<u>Funding Source</u>
Digitizing Historic Records	\$5,000	Fund Balance
<b>Community Preservation Total</b>	<b>\$5,000</b>	

**ARTICLE 5.** On petition of the Board of Selectmen to see if the Town will vote to authorize the spending limits of the following revolving funds established under the Town Bylaw and General Laws Chapter 44, Section 53E ½:

<b>Revolving Fund</b>	<b>Spending Limit</b>
Firearms License and Permits	\$10,000
Council on Aging	\$35,000
Recreation	\$15,000
Recreation Field Use	\$15,000
Stormwater Management	\$5,000

Or take any other action relative thereto.

**ARTICLE 6.** On petition of the Town Accountant, Public Works Superintendent, Board of Selectmen, and Finance Committee, to see if the Town will vote to appropriate a certain sum from the Sewer Enterprise receipts to pay expenses and contractual services required to operate the Sewer Enterprise Fund for Fiscal Year 2021; or take any other action relative thereto.

**Direct Costs**

SESD Assessment	\$105,000
Expenses	\$100
Extra/Unforeseen	\$1,000
<b>Total Direct Costs:</b>	<b>\$106,100</b>

**Indirect Costs \***

Salaries and Wages	\$4,346
Insurance & Benefits	\$ 502
<b>Total Indirect Costs:</b>	<b>\$4,848</b>

**Total FY2021 Budget            \$110,961**

*\*(to be raised and appropriated in the General Fund Operating Budget)*

Town shall raise the sum of \$106,100 or any other sum from the Sewer Enterprise Revenues and to approve the sum of \$4,848 of indirect costs appropriated in the general fund under article 2 to be funded from Sewer Enterprise Revenues.

**ARTICLE 7.** On petition of the Town Accountant, Public Works Superintendent, Board of Selectmen, and Finance Committee, to see if the Town will vote to appropriate a certain sum from the Water Enterprise receipts to pay expenses and contractual services required to operate the Water Enterprise Fund for Fiscal Year 2021; or take any other action relative thereto.

**Direct Costs**

Salaries and Wages	\$117,053
Capital Outlay	0
Debt Service	\$10,795
Expenses	\$113,600
Total Direct Costs:	\$241,448

**Indirect Costs \***

Salaries and Wages	\$13,558
Insurance & Benefits	\$30,042
Total Indirect Costs:	\$43,600

**Total FY2021 Budget            \$285,048**

*\*(to be raised and appropriated in the General Fund Operating Budget)*

Town shall raise the sum of \$241,448 from the Water Enterprise Revenues and to approve the sum of \$43,600 of indirect costs appropriated in the general fund under article 2 to be funded from Water Enterprise Revenues.

**ARTICLE 8.** On petition of the Commissioners of the Middleton Electric Light Department, to see if the Town will vote to accept a sum of money from the earnings of the Electric Light Department, said sum to be used for the reduction of taxes; or take any other action relative thereto.

**ARTICLE 9.** On petition of the Superintendent of Public Works, Finance Committee, and Board of Selectmen, to see if the Town will vote to raise and appropriate such sums of monies as may be received from the Commonwealth of Massachusetts for the fiscal year commencing July 1, 2020 to install drainage, widen, pave, and otherwise improve any public way in accordance with the provisions of Chapter 90 of the Massachusetts General Laws; or take any other action relative thereto.

**ARTICLE 10.** On petition of the Finance Committee and Board of Selectmen, to see if the Town will vote to raise and appropriate, borrow, or transfer from available funds a certain sum to fund the Capital expenditures for Fiscal Year 2021; and to authorize the Town Administrator to sell or trade items rendered surplus by such purchases; or take any other action relative thereto.

<b>Department/Location</b>	<b>Project</b>	<b>Expenditure</b>	
<u>Dept. of Public Works</u>	John Deere 4720 Tractor or similar	60,000	*
	Garage Heaters	11,000	
	F550 1 Ton Truck or similar	75,000	*
	7400 International Dump Truck or similar	173,000	*
	Roll Off Containers, Repair/Replace	12,000	
	Paving to Supplement c. 90	100,000	
	<b>Public Works subtotal</b>	<b>431,000</b>	
<u>Police Department</u>	Cruiser Radios	4,100	
	Radar Guns	2,500	
	Vests (reimbursable)	21,000	
	Taser Replacement	18,750	
	Bicycles	4,800	
	Court Vehicle	37,000	
	Digital Sign Board	21,800	
	Station Upgrades	10,000	
	<b>Police subtotal</b>	<b>119,950</b>	
<u>Fire Department</u>	Engine 4 Cabinets	10,000	
	Alarm Box Decoder	60,000	
	Replace Ambulance 1	384,710	*
	Outfit/Train New Firefighters/Paramedics	29,310	
	<b>Fire subtotal</b>	<b>484,020</b>	
<u>Information Technology</u>	Fiber Optic Network	100,000	
	UPS Backup Devices	8,000	
	Warranty Renewal Mem. Hall Network Storage	4,000	
	Replace Police Computers	6,000	
	<b>Information Technology subtotal</b>	<b>118,000</b>	
<u>Facilities</u>	Memorial Hall Handicap Ramp Replacement	20,000	
	Memorial Hall Carpet Replacement	15,000	
	<b>Facilities subtotal</b>	<b>35,000</b>	
<u>Administration</u>	Digitizing of Inspectional Services Records	45,000	
	<b>TA/BOS subtotal</b>	<b>45,000</b>	
<u>Senior Center</u>	Replace Heating/Cooling System	11,000	
	Meals on Wheels Delivery Vehicle	35,500	
	<b>Senior Center subtotal</b>	<b>46,500</b>	
<u>Middleton Public Schools</u>	Fuller Meadow End-User Technology	80,833	
	Howe Manning End User Technology	144,048	
	<b>Middleton schools subtotal</b>	<b>224,881</b>	
<u>Essex No. Shore Tech</u>	Capital contribution	20,626	
	<b>Essex Tech subtotal</b>	<b>20,626</b>	

<b>Capital Projects Total</b>	<b>\$ 1,524,977</b>
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\*Indicates items for which borrowing is the funding source; requires 2/3 vote

**Purpose:** This article requests approval of the capital budget for the coming fiscal year. Capital items are assets that have a useful life of five (5) or more years and a cost of more than \$5,000. Regular capital investment is critical to maintaining the Town's infrastructure, including the vehicle fleet, buildings, equipment, and acquisition of land. Annually, a capital improvement plan (CIP) is developed looking ahead for the next five years. Year one of the CIP is the ensuing year's capital budget.

**ARTICLE 11.** 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 \$75,000 to the Other Post-Employment Benefits Liability Irrevocable Trust Fund; or take any other action relative thereto.

**Purpose:** This article authorizes the transfer of funds to the Town's Other Post-Employment Benefits (OPEB) Trust. The OPEB Trust is set up to fund the Town's future liabilities for things such as retiree health and disability insurance.

	Tax Levy	Overlay Reserve	Community Preservation Fund	Ambulance Fund	Proposed Free Cash Contribution	Debt Service	Other	Notes
<b>Public Works</b>								
Parks & Recreation - Replace 2006 John Deere Tractor						60,000		
DPW Buildings - Replace Heaters in Garage					11,000			
Highway Division - replace 2005 F550 Ford 1 Ton Dump Truck						75,000		
Highway Division - replace 2006 7400 International Dump Truck						173,000		
Major Projects - Additional Chapter 90 funding		100,000						
Transfer Station - New Roll off Containers (2)					8,500			
Transfer Station - Repair Roll off Containers (1)					3,500			
<b>Total Public Works</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,000</b>	<b>\$308,000</b>	<b>\$0</b>	
<b>Police</b>								
New Cruiser Radio (2)					4,100			
Radar Guns					2,500			
Police Vests (reimbursable grant)					21,000			
Taser Replacement					18,750			
Police Motor Bicycle					4,800			
Police Court Vehicle					37,000			
Digital Sign Board					21,800			
Police Station upgrades					10,000			
<b>Total Police</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$119,950</b>	<b>\$0</b>	<b>\$0</b>	
<b>Fire</b>								
Engine 4 Cabinets		10,000						
Alarm Box Decoder		60,000						
Replace Ambulance 1 - 2010 Lifeline Ambulance				384,710				3 year lease in general fund operating budget
Trainings Costs for new Firefighter/Paramedic					29,310			
<b>Total Fire</b>	<b>\$0</b>	<b>\$70,000</b>	<b>\$0</b>	<b>\$384,710</b>	<b>\$29,310</b>	<b>\$0</b>	<b>\$0</b>	

	Tax Levy	Overlay Reserve	Community Preservation Fund	Ambulance Fund	Proposed Free Cash Contribution	Debt Service	Other	Notes
<b>Elementary Schools</b>								
Fuller Meadow School - End-user technology					80,833			
Howe Manning School - End-user technology					144,048			
<b>Elementary Schools Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$224,881</b>	<b>\$0</b>	<b>\$0</b>	
<b>Town Buildings - Memorial Hall</b>								
Ramp Repairs					20,000			
Replace Carpets					15,000			
<b>Town Buildings - Memorial Hall</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$0</b>	
<b>Council on Aging</b>								
Replace Heating/Cooling System					11,000			
Passenger Vehicle for meals on wheels					35,500			
<b>Council on Aging</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$46,500</b>	<b>\$0</b>	<b>\$0</b>	
<b>Information Technology</b>								
Fiber Optics							100,000	PEG Fund
UPS Backup Devices with Humidity Monitoring (TH, Police, Fire)					8,000			
Warranty Renewal for Town Hall network storage					4,000			
Replace police department computer (5)					6,000			
<b>Total Information Technology</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,000</b>	<b>\$0</b>	<b>\$100,000</b>	

	Tax Levy	Overlay Reserve	Community Preservation Fund	Ambulance Fund	Proposed Free Cash Contribution	Debt Service	Other	Notes
<b>Essex Tech Capital contribution</b>								
Essex Tech Capital contribution					20,626			
<b>Total Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,626</b>	<b>\$0</b>	<b>\$0</b>	
<b>Administration</b>								
Digitizing of Inspectional Services records					45,000			
<b>Total Administration</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>	
<b>Capital Budget Total</b>	<b>\$0</b>	<b>\$170,000</b>	<b>\$0</b>	<b>\$384,710</b>	<b>\$562,267</b>	<b>\$308,000</b>	<b>\$100,000</b>	



## **CITIZEN PETITIONS, BYLAW ADOPTIONS, AND REAL PROPERTY**

**ARTICLE 12.** On petition of Eric R. Cudmore and 10 or more registered voters, to see if the Town will vote to raise and appropriate, borrow or transfer from available funds \$20,000 to pay for the costs associated with the acquisition or disposal of real property.

**Purpose:** The town has acquired land for public facilities and to sell Town-owned land on Locust Street. The town needs to engage professionals to conduct assessments such as appraisals, environmental assessments, and surveys. Funds appropriated under this article would not be used for the acquisition of any real property.

**Master Plan Committee Recommendation:** The Master Plan Committee voted 5-1 to recommend against the article.

**End of Annual Town Meeting Warrant**

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

Memorial Hall  
Post Office

Flint Public Library  
Howe Station Market

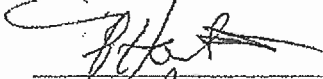
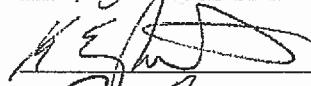

Ferncroft Towers, and  
Fuller Pond Village

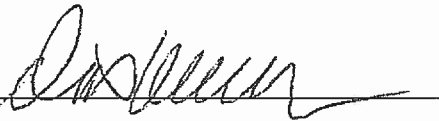
If, due to the COVID-19 pandemic, this Warrant cannot be posted, so as to be visible to the public, at the above named locations, you are hereby directed to post an attested copy in at least one location per precinct where said posting is visible to the public.

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.

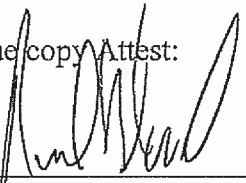
Given under our hands this 10th day of June in the year Two Thousand Twenty.

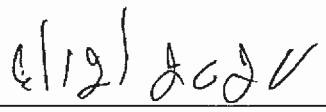
**MIDDLETON BOARD OF SELECTMEN**

  
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\_\_\_\_\_  
  
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A true copy Attest:

  
\_\_\_\_\_  
Constable of the Town of Middleton

  
\_\_\_\_\_  
Date Posted

## Town of Middleton Compensation Plan For Non-Union Employees For Fiscal Year 2021

Position/Title:	Budgeted (FY20) July 1, 2019	Budgeted (FY21) July 1, 2020
<b>Town Officials (Elected)</b>		
Town Moderator	\$200/Yr.	\$200/Yr.
Town Constable	\$200/Yr.	\$200/Yr.
Town Clerk	\$75,776/Yr.	\$77,292/Yr.
Selectman-Chairman	\$2,100/Yr.	\$2,100/Yr.
Selectman	\$1,600/Yr.	\$1,600/Yr.
School Committee Member	\$600/Yr.	\$600/Yr.
Assessor - Each Member *	\$2,000/Yr.	\$2,000/Yr.
<i>*Range of \$1,000-\$2,000 depending upon education/training level</i>		
<b>Non-Union Appointed Employees</b>		
<b><u>General Government and Miscellaneous</u></b>		
Census Workers	\$12.80/Hr.	\$13.06/Hr.
Poll Officers	\$17.96/Hr.	\$18.32/Hr.
Poll Workers	\$12.80/Hr.	\$13.06/Hr.
Superintendent of Burials	\$500/Yr.	\$500/Yr.
Registrar of Voters	\$100/Election, Per Member	\$100/Election, Per Member
Clerk-Registrar of Voters	\$375/Yr.	\$375/Yr.
Committee and Board Secretaries	\$128/Meeting	\$131/Meeting
Cable PEG Access Director	\$23,781/Yr.	\$23,257/Yr.
<b><u>Finance and Administration</u></b>		
Assistant Town Administrator	\$92,700/Yr.	\$94,554/Yr.
Treasurer/Collector	\$77,100/Yr.	\$78,642/Yr.
Assistant Town Treasurer/Collector	\$56,998/Yr.	\$56,656/Yr.
Administrative Secretary	\$23.61/Hr.	\$24.09/Hr.
Custodian of Town Lands	\$2,500/Yr.	\$2,500/Yr.
Assessor/Appraiser	\$86,151/Yr.	\$87,874/Yr.
Administrative Assessor	\$53,000/Yr.	\$54,060/Yr.
Assistant Town Clerk	\$45,680/Yr.	\$46,594/Yr.
<b><u>Health and Human Services</u></b>		
Public Health Director	\$108,866/Yr.	\$110,943/Yr.
Public Health Nurse	\$40.07/Hr.	\$40.87/Hr.
Conservation Agent	\$75,960/Yr.	\$77,183/Yr.

## Town of Middleton Compensation Plan For Non-Union Employees For Fiscal Year 2021

Position/Title:	Budgeted (FY20) July 1, 2019	Budgeted (FY21) July 1, 2020
<b><u>Health and Human Services (cont.)</u></b>		
Veteran Service Officer	\$17,550/Yr.	\$17,901/Yr.
Council on Aging Director	\$54,769/Yr.	\$69,870/Yr.**
COA Administrative Assistant	\$18.12/Hr.	\$18.48/Hr.
COA Van Driver	\$18.12/Hr.	\$18.48/Hr.
Meal Site Coord. -> Assistant COA Director	\$20.55/Hr.	\$45,000/Yr.**
COA Front Office and Programs		\$18.48/Hr.***
COA Outreach Coordinator	\$25.68/Hr.	\$26.14/Hr.
COA Meal Site Lead Aide	\$16.05/Hr.	\$16.37/Hr.
COA Meal Site Aide	\$14.29/Hr.	\$14.58/Hr.
<b><u>Public Safety</u></b>		
Animal Control Officer	\$20,118/Yr.	\$18.36/Hr.
<b><u>Public Works</u></b>		
Superintendent of Public Works	\$108,150/Yr.	\$110,313/Yr.
Deputy Superintendent	\$92,700/Yr.	\$94,554/Yr.
CDL Plow/Sander Operator	\$24.99/Hr.	\$25.49/Hr.
Part Time Laborer	\$12.50/Hr.	\$13.50/Hr.
Transfer Station Gate Attendant	\$16.01/Hr.	\$16.33/Hr.
<b><u>Planning and Inspections</u></b>		
Building Commissioner	\$87,638/Yr.	\$89,391/Yr.
Wiring Inspector	\$20,432/Yr.	\$20,761/Yr.
Gas/Plumbing Inspector	\$20,432/Yr.	\$20,761/Yr.
Alternate Inspectors: Wiring, Gas/Plumbing	\$27.62/Hr.	\$28.17/Hr.
Local Building Inspector	\$30.65/Hr.	\$31.26/Hr.
Alternate Local Building Inspector	\$27.62/Hr.	\$28.17/Hr.
Town Planner	\$72,493/Yr.	\$73,944/Yr.
<b><u>Flint Public Library</u></b>		
Library Director	\$80,581/Yr.	\$84,658/Yr.
Assistant Director	\$27.34/Hr.	\$28.72/Hr.
Other Librarians: Adult Services, Children's,	\$20.99-	\$22.06-
Reference, Steps 1-6	24.60/Hr.	25.20/Hr.
Library Building Custodian	\$20.65/Hr.	\$21.06/Hr.
	\$12.56-	\$13.00-
Pages	12.79/Hr.	13.80/Hr.

**Summer Recreation Program**

Program Director	\$23.75/Hr.	\$24.23/Hr.
Program Assistant	\$16.55/Hr.	\$16.88/Hr.
Recreation Assistants	\$12.00/Hr.	\$12.75/Hr.

**Other Appointed Town & School Official Salaries (Not Subject to Approval of Compensation Plan)**

These positions are included for informational purposes only (as salaries are set by contract and other statutes)

<b>Position/Title:</b>	<b>Budgeted (FY20) July 1, 2019</b>	<b>Budgeted (FY21) July 1, 2020</b>
Masconomet School Superintendent	\$206,133/Yr.	\$203,975/Yr.
Masconomet Asst. Superintendent for Finance & Operations	\$164,335/Yr.	\$173,738/Yr.
Masconomet High School Principal	*	\$147,790/Yr.
Masconomet Middle School Principal	\$135,692/Yr.	\$125,000/Yr.
Tri-Town Sch. Union Superintendent	\$173,000/Yr.	\$178,500/Yr.
Tri-Town Sch. Union Assistant Superintendent of Operations	\$159,500/Yr.	\$164,500/Yr.
Tri-Town Sch. Union Director of HR		\$105,060/Yr.***
Fuller Meadow School Principal	\$122,331/Yr.	*
Howe Manning School Principal	*	\$116,850/Yr.
Middleton Electric Light Manager	\$189,375/Yr.****	\$196,950/Yr.****
Town Administrator	\$131,800/Yr.	\$141,800/Yr.
Fire Chief	\$130,125/Yr.	\$132,728/Yr.
Police Chief	\$136,909/Yr.	\$139,647/Yr.
Town Accountant/CFO	\$98,000/Yr.	\$100,450/Yr.

\*Not established by printing deadline

\*\*Increase of hours and responsibilities

\*\*\* Newly created position

\*\*\*\*Based on calendar years 2019 and 2020

# TOWN OF MIDDLETON, MA

## FINANCIAL MANAGEMENT POLICIES

### Introduction

The following financial principles set forth the broad framework for overall fiscal planning and management of the Town of Middleton. In addition, these principles address both current activities and long-term planning. The principles are intended to be advisory in nature and serve as a point of reference for all policy-makers, administrators and advisors. It is fully understood that Town Meeting retains the full right to appropriate funds and incur debt at levels it deems appropriate, subject of course to statutory limits such as Proposition 2 ½. These policies supersede all previously adopted policies unless stated otherwise.

The principles outlined in this policy are designed to ensure the Town's sound financial condition now and in the future. Sound Financial Condition may be defined as:

- *Cash Solvency* : the ability to pay bills in a timely fashion
- *Budgetary Solvency*: the ability to annually balance the budget
- *Long Term Solvency*: the ability to pay future costs
- *Service Level Solvency*: the ability to provide needed and desired services

It is equally important that the Town maintain flexibility in its finances to ensure that the Town is in a position to react and respond to changes in the economy and new service challenges.

These Financial Management Policies will be periodically reviewed, revised, and readopted. At the very least, this shall occur every three years.

### Policy Statements

1. **Budget Message:** The Town Administrator shall annually prepare a balanced budget and comprehensive Budget Message as required by state law and the Middleton Town Charter. The Budget Message shall include a detailed examination of trends in tax levy, new growth, local receipts, local aid, and available funds. The Town Charter further requires the preparation of a comprehensive five-year Capital Plan.
2. **Structurally Balanced Budget:** The Town will strive to fund recurring expenses with recurring revenues, thereby avoiding structural deficits. New operating costs associated with capital projects should be funded through the operating budget, but reflected in the capital improvement plan.
3. **Revenues:** municipal operations are funded from four primary revenue sources: 1) State Aid to Cities and Towns (a.k.a. Local Aid); 2) property taxes; 3) local receipts; and 4) other available funds. The Town Administrator, Chief Financial Officer, and other finance officials will develop an estimate prior to the commencement of the budget development process. Estimates from each source must be reasonable and based on sound information. Guidance

for each revenue source is discussed below:

- Property Tax Levy: Property taxes are the most stable revenue source. The estimate for the ensuing fiscal year shall be within the allowable levy limit under Proposition 2 ½.
- Local Receipts: Local receipts are locally generated revenues from sources such as license and permit fees and automobile excise taxes. Local receipts are tracked and the trends analyzed in order to identify potential changes. It shall be the policy to estimate local receipts based on the trend of the most recent five years.
- Local Aid: The State budget adopted by the Massachusetts Legislature and the Governor determines the aid each city and town will receive in the ensuing fiscal year. In most years, Middleton's budget is finalized before the State budget is adopted; at best, we have only an estimate based on the Governor's or House Ways & Means budget proposal. It shall be the policy that Local Aid for the ensuing year will be estimated at 100% of the current year, unless there is good reason to deviate, such as a known looming State deficit, Local Aid resolution, or other compelling evidence.
- Other Available Funds: These include transfers from other funds, such as from ambulance receipts to offset the operation of the Fire Department, from MELD to reimburse for expenses in areas such as insurance and pension assessments, and from other funds. Available funds can also include transfers from the Assessors overlay account, Free Cash, and various Stabilization Funds.

4. **Stabilization Funds**: A stabilization fund is designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose. Communities may establish one or more stabilization funds for different purposes. A two-thirds vote of Town Meeting is required to establish or appropriate from a stabilization fund. The Town will maintain a series of Stabilization Funds as described below. Transfers to the various Stabilization Funds shall generally be from Free Cash or other reserves and shall be in conformance with G. L. c. 40, s. 5B.

- General Stabilization Fund: this is the Town's main financial reserve in the event of an emergency or extraordinary need. It shall be the goal of the Town to achieve and maintain a balance in the General Stabilization Fund of 4%-6% of current year budgeted general fund operating appropriation.
- Capital Stabilization Fund: The Capital Stabilization Fund will be available to set aside funds to use for one-time capital purchases or annual debt service payments. It shall be the goal to achieve and maintain a balance in the Capital Stabilization Fund of 3%-4% of current year budgeted general fund operating appropriation.
- Pension Stabilization Fund: The Pension Stabilization Fund will be available as a reserve to make future extraordinary "catch-up" contributions to the Essex Regional Retirement System (ERRS) if ERRS fails to achieve full funding due to unrealized investment returns or other factors. If ERRS's full funding schedule remains accurate, the Pension Stabilization Fund may be directed toward annual continuation payments, thereby limiting the impact on operating budget revenues. When full funding is complete or satisfactorily certain, the balance in the Pension Stabilization Fund may be transferred or appropriated as allowed by G. L. c. 40, s. 5B.
- Special Education Stabilization Fund: The Annual Town Meeting on May 10, 2016 established the Special Education Stabilization Fund. It shall be the goal of the Town to use the Special Education Stabilization Fund to offset spikes in elementary school special education costs, including special education transportation costs. It shall be the further goal to have a balance equal to the average of the most recent five years actual special education spending. The initial target balance is \$350,000 with a maximum balance of \$500,000.

5. Free Cash reserves are the remaining, unrestricted funds from operations of the previous fiscal year. Free Cash is comprised of unexpended Free Cash from the previous year, actual receipts in excess of revenue estimates, and unspent amounts in budget line items. Once certified by the Director of Accounts, Free Cash is available for appropriation for any lawful purpose. The Town shall have a goal of maintaining Free Cash at a target range of at least 3% of the prior year general fund operating appropriation.

The Town hereby identifies the following as appropriate uses of Free Cash:

- Operating Budget: The Town has historically used Free Cash to subsidize the ensuing year's operating budget in order to reduce the tax rate. It is the Town's goal to eliminate or reduce the use of Free Cash used in the development of the operating budget. The Town will reduce its annual appropriation of Free Cash until it is \$0. When appropriate, the Town may, prior to setting the tax rate, elect to devote a portion of Free Cash for the purposes of reducing the tax rate.
  - Stabilization Funds: to replenish the Town's various Stabilization Funds.
  - OPEB Trust Fund: to fund the other post-employment benefits (OPEB) Trust fund.
  - Capital Improvement Program: to fund capital improvements in order to avoid or minimize borrowing.
  - Unexpected Deficits: to fund potential deficits in order to avoid carrying them into the next fiscal year. Snow and ice deficits an example of a deficit appropriately funded with Free Cash.
  - Emergency Appropriations: to allow for fiscal flexibility.
6. **Excess Levy Capacity**: The Town shall have a goal of maintaining Excess Levy Capacity of at least 1% of current year budgeted general fund operating appropriation in order to have tax capacity to pay for future fixed costs in excess of inflation, provide needed and desired services, and maintain flexibility to react and respond to changes in the economy with less measurable financial stress.
  7. **Reserve Funds**: The Town shall maintain a general reserve fund and a special education reserve fund.
    - General Reserve Fund: The Town, through its Finance Committee, shall maintain a Reserve Fund pursuant to G. L. c. 40, s. 6, to provide for extraordinary and unforeseen expenditures. The desirable annual appropriation shall be 1% of general fund expenditures excluding schools.
    - Special Education Reserve Fund: The Town, through its Board of Selectmen and Middleton School Committee, shall maintain a Special Education Reserve Fund pursuant to G. L. c. 40, s. 13E to provide for unanticipated or unbudgeted costs of special education, out-of-district tuition, or special education transportation. The desirable annual appropriation or fund balance shall be equal to 2% of net school spending.
  8. **Debt Management**: The Town recognizes that maintaining debt levels consistent with best practices allows the Town to maintain and improve its credit rating with rating agencies. It shall be the goal of the Town to manage debt within the following parameters:
    - A. Annual debt service (principal and interest), exclusive of debt exempt from Proposition 2 ½, State reimbursements (e.g. Mass. School Building Authority), and State aid shall be no less than 2% nor more than 10% of current year budgeted general fund operating appropriation. This is known as Net General Fund Debt



Service.

- B. Annual debt service inclusive of debt exempt from Proposition 2 ½, State reimbursements (e.g. Mass. School Building Authority), and State aid shall be no more than 15% of current year budgeted general fund operating appropriation. This is known as Gross General Fund Debt Service.
- C. General Fund Debt does not include debt for water, sewer, and electric light.

9. **Capital Improvement Plan:** Capital items are assets that have a useful life of five (5) years and a cost of \$5,000. Regular capital investment is critical to maintaining the Town's infrastructure, including vehicle fleet, buildings, equipment, and acquisition of land. Annually, the Town Administrator will develop a capital improvement plan (CIP) for the next five (5) years. Year one (1) of the CIP is the ensuing year's proposed capital budget. In order to adequately invest in its capital assets, it is the Town's goal to annually spend at least two percent (2%) of general fund expenditures on its general fund capital plan. Non-general fund capital shall be evaluated and programmed based on need.

Funding of capital items may come from a number of sources, including, but not limited to:

- Available funds, such as Free Cash, Capital Stabilization, Overlay, Community Preservation Fund, and Ambulance Fund.
- Issuance of debt within the levy.
- Debt or Capital Outlay Expenditure Exclusion. In order to maintain budget capacity within the limits of Proposition 2 ½ and in recognition of the public facility needs facing the Town, the Town may wish to seek ballot approval for large general fund acquisitions, such as fire apparatus and public works equipment costing more than \$500,000, as well as for Town, school, and regional school building projects. Funding major acquisitions outside of Proposition 2 ½ will improve the Town's limited budget capacity, ensure broad community approval for such projects, and reinforce the Town's strong bond rating. Debt Exclusions and Capital Outlay Expenditure Exclusions allow a community to increase the tax levy above the limitations of Proposition 2 ½ and require a ballot vote.
  - A Debt Exclusion exempts the debt service for the term of the debt issuance.
  - A Capital Outlay Expenditure Exclusion is a one-time increase in the tax levy to fund a capital project or acquisition.

10. **Investments:** Investment practices are governed by the Massachusetts General Laws. The Town's general fund, special revenue funds, and trust funds are invested in accordance with all applicable Massachusetts General Laws using the list of legal investments and taking into consideration safety, liquidity, and yield.

Massachusetts General Laws, Chapter 44, section 55B requires the Town Treasurer to invest all public funds except those required to be kept un-invested for purposes of immediate distribution. The state law further requires that invested funds are to be placed at the highest possible rate of interest reasonably available, taking into account *safety, liquidity, and yield*. Therefore, these guidelines are intended to further the objective of securing the highest return that is consistent with safety of principal while meeting the daily cash requirements for the operation of the Town's business.





- **Safety** of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital through the mitigation of credit risk (the risk of loss due to the failure of the security issuer or backer) and interest rate risk and interest rate

risk (which is the risk that the market value of securities in the portfolio will fall due to changes in the market interest rates). These risks shall be mitigated by the diversification and prudent selection of investment instruments, and choice of depository.





- **Liquidity** is the next most important objective. The overall investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the Treasurer shall carry out investment activities in a manner that provides for meeting unusual cash demands without the liquidation of investments that could result in forfeiture of accrued interest earnings, and loss of principal in some cases.
- **Yield** is the third, and last, objective. Investments shall be undertaken so as to achieve a fair market average rate of return, taking into account safety and liquidity constraints as well as all legal requirements.

11. **Procurement:** Procurement shall be conducted in accordance with Massachusetts General Laws c. 30B (Supplies & Services); c. 149 (Building Construction); c. 30, s. 39M (Public Works Construction); c. 7C, ss. 44-57 (Public Building Projects Design); the Middleton Charter; and Chapter 14 of the Middleton Code. The Town Administrator is the Chief Procurement Officer and as such may delegate procurement responsibilities.
12. **Receivable Write-Offs:** The Town is unable to collect all receivables. It shall be the policy of the Town to write-off uncollected receivables after three years. This policy shall not apply to motor vehicle excise, real property, and personal property taxes.
13. **Audit of Financial Statements and Management Letter:** It is the Town's goal to retain the services of an outside auditing firm to complete an audit of the Town's financial statements and to prepare a management letter detailing its findings and recommendations. It is the further goal to be prepared for the auditor by September 30 so the auditor can return its completed product in a timely manner.
14. **Fraud:** The Town is committed to protecting its assets against the risk of loss or misuse. Accordingly, it is the policy of the Town to identify and promptly investigate any possibility of fraudulent or related dishonest activities against the Town and, when appropriate, to pursue legal remedies available under the law. Reference is hereby made to the Town's Municipal Fraud Policies and Procedures.

BOARD OF SELECTMEN

FINANCE COMMITTEE


TOWN ADMINISTRATOR



TOWN ACCOUNTANT/CHIEF FINANCIAL OFFICER



TREASURER/COLLECTOR



DATE:



# Common Municipal Finance Terms

**Abatement:** A complete or partial cancellation of a real or personal property tax, motor vehicle excise tax, fee, charge, or special assessment imposed by a governmental unit. Abatements are granted by the committing authority, e.g. Board of Assessors in the case of taxes.

**Appropriation:** An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it can be expended.

**Assessments:** Amounts the State automatically deducts from Local Aid to cover the cost of certain State and county programs. These include the MBTA, Essex Regional Emergency Communications Centers, Mosquito Control, and others. Assessments are shown on the Cherry Sheet.

**Assessed Valuation:** The value placed upon a particular property by the Board of Assessors for the purpose of apportioning the town's tax levy among individual property owners equitably and in accordance with the legal requirement that property be assessed at "full and fair cash value". Assessed Valuations are certified periodically by the Commonwealth's Commissioner of Revenue.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant, along with a report on the fairness of financial statements and on local compliance with statutes and regulations.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or government unit at a specified date.

**Budget:** See *Omnibus or Operating Budget*

**Capital Budget:** A plan of proposed capital outlays for a fiscal year and the means of financing them. Capital items are those items costing \$5,000 or more and having a useful life of five or more years.

**Capital Exclusion:** A vote to exclude from the levy limit the cost of a capital project. This exclusion only affects the levy limit for the year in which the project was undertaken.

**Chapter 70:** Chapter 70 is the statute that describes the school funding formula and education aid distributed by the State.

**Chapter 90:** Funds distributed to cities and towns to fund highway projects. C. 90 is based on a formula consisting of road local mileage, local employment level, and population estimates.

**Cherry Sheet:** The official notification to cities, towns, and regional school districts of the next fiscal year's State aid and assessments. The name comes from the cherry colored paper on which they used to be printed.

**Classification of the Tax Rate:** The annual action by the Board of Selectmen to exercise certain tax rate options, including establishing a residential factor and determining certain discounts and exemptions. A single rate taxes all classes of property at the same rate.

**Debt Exclusion:** A vote to exclude from the levy limit the costs of debt service for capital projects. This exclusion remains in effect for the life of the debt; once the debt (principal and interest) is paid off the

excluded amount is removed from the tax rate.

**Debt Service:** Payment of interest and principal related to debt.

**Encumbrance:** Obligations such as purchase orders and contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved to be paid in the next fiscal year.

**Enterprise Fund:** A standalone fund with its own assets, liabilities, fund balance, revenues and expenses in which a municipal service is operated as a business unit. Costs of the service are primarily recovered from user charges and may be supplemented by general revenues.

**Equalized Valuation (EQV):** The determination of the full and fair cash value of all property in the Commonwealth as determined by the Commissioner of Revenue biennially. EQV is used as a factor in certain aid distributions.

**Excess and Deficiency:** Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet which is submitted to the Department of Revenue by the district's auditor, accountant, or comptroller as of June 30. The regional school committee must apply certified amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns.

**Excess Levy Capacity:** The difference between a community's Levy and its Levy Limit. This is an additional amount the community could, but chooses not to, levy.

**Expenditure:** The spending of money by the town and schools for the programs or projects within the approved budget.

**FTE:** A full-time equivalent employee based on a 40-hour work week. May be one or more employees, but the total weekly hours equal 40.

**Fiscal Year (FY):** A 12-month period, beginning July 1 and ending June 30, to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The number of the fiscal year is that of the calendar year in which it ends; for example, FY17 is the fiscal year which begins July 1, 2016 and ends June 30, 2017.

**Foundation Budget:** The spending target under the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.

**Free Cash:** Certified as of each July 1 by the State, this is the portion of Undesignated Fund Balance available for appropriation. It is not cash per se, but rather is the total of cash and receivables less current liabilities and earmarked reserves, reduced also by reserves for uncollected taxes. It is made up of Turn Backs (unexpended appropriations), revenues that came in higher than budgeted, and Free Cash carried forward from the prior fiscal year.

**General Fund:** The fund into which the general (non-earmarked) revenues of the town are deposited and from which money is appropriated to pay expenses.

**General Obligation Bonds:** Bonds issued by the Town that are backed by the full faith and credit of its taxing authority.

**Level-Service Budget:** A budget that describes the funding required for maintaining current levels of service or activity, plus cost increases for contractual and mandated obligations. It brings previously-approved programs forward at existing levels of service.

**Levy or Property Tax Levy:** The revenue a community can raise through real and personal property taxes.

**Levy Ceiling:** The maximum amount of property taxes a community can levy. The Levy Ceiling is equal to 2 ½ percent of the total full and fair cash values of all taxable real and personal property in the community.

**Levy Limit:** The maximum the levy can be in a given year. It is equal to the previous year's levy limit times 2 ½% plus new growth and amounts authorized by overrides. The Levy Limit is determined annually by the Massachusetts Department of Revenue.

**Local Aid:** Revenue allocated by the State to cities, towns, and regional school districts. Local Aid is distributed by the Cherry Sheets.

**Local Receipts:** Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, hotel/motel/meals excise, permit fees, rentals, and charges.

**New Growth:** The additional value of new development and other growth in the tax base that is not the result of revaluation. New growth is calculated by multiplying the increases in assessed valuation by the tax rate.

**Omnibus or Operating Budget:** A plan for allocating resources to support particular services, purposes, and functions over a specified period of time. The Omnibus Budget is the spending plan for a particular fiscal year.

**Other Post-Employment Benefits (OPEB):** The set of benefits, other than pensions, that government employees earn while actively working, but do not receive until they retire. The most significant is health insurance for retirees, their spouses, and in some cases their beneficiaries.

**Overlay:** The amount raised from the property tax levy in excess of appropriations and other charges. It is used to cover property tax abatements and exemptions granted locally or on appeal, and cannot exceed an amount deemed reasonable by the Commissioner of Revenue.

**Override:** A vote to increase the amount of property tax revenue in excess of the automatic 2 ½ percent allowed under Proposition 2 ½. An override permanently raises the Levy Limit unless later reversed.

**Personnel Services:** The cost of salaries, wages and related employment benefits.

**Payment in Lieu of Taxes (PILOT):** An agreement between a municipality and an entity not subject to taxation, such as a charitable or educational organization, in which the payer agrees to make a voluntary payment to the municipality.

**Proposition 2 ½:** A State law, enacted by citizen initiative petition in 1980, that regulates local property tax administration and limits the amount of revenue – the levy – a city or town may raise from local property taxes each year.

**Purchased Services:** The cost of services that are provided by a vendor.

**Property Tax:** The amount produced by multiplying the assessed valuation of property by the tax rate. The tax rate is expressed per thousand dollars of assessed valuation.

**Raise or Raise and Appropriate:** A phrase used to identify a funding source for an expenditure which refers to money generated by the tax levy or other local receipt.

**Reserve Fund:** A fund appropriated each year that may be used by vote of the Finance Committee for "extraordinary or unforeseen expenditures."

**Revolving Fund:** Those funds that may be used for special uses. For example, Recreation fees may be paid into a revolving fund and expenditures made without further appropriation. Revolving funds are established by State law and Town bylaw. Spending limits of revolving funds must be annually reauthorized by Town Meeting.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §SB). Stabilization Funds may be established for different purposes and interest generated by such funds is added to and becomes part of the Stabilization Fund. A two-thirds vote of Town Meeting is required to establish, amend the purpose of, or appropriate money out of a Stabilization Fund.

**Tax Title:** A collection procedure that secures a city's or town's lien on real property and protects the municipality's right to payment of overdue property taxes. The lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the Collector may take the property for the city or town. After properly recording the instrument of taking, the Collector transfers responsibility for collecting overdue amounts to the Treasurer. After six months, the Treasurer may initiate foreclosure proceedings.

**Turn Back:** Unexpended funds from a prior fiscal year's operating budget which are returned to the Town and which ultimately revert to Free Cash.

**Unclassified:** Expenditure items that are not within a particular department's budget. Examples include regional pension assessments, insurances, unemployment, and others.

**Underride:** A vote to decrease the levy limit under Proposition 2 ½. An underride permanently reduces the Levy Limit unless later reversed.

**Warrant:** A list of items to be acted on by Town Meeting.

**Warrant Article:** Each of the individual items listed in a warrant for action by a Town Meeting.

# Parliamentary Procedures for Town Meetings

Town Meetings operate under a version of parliamentary procedure described in *Town Meeting Time*. *Town Meeting Time* is written and updated by the Massachusetts Moderators Association. In addition to the procedures set forth in *Town Meeting Time*, Town Meetings also are subject to local rules and habits that evolved over time. The following describes some of the most frequently used rules of Town Meeting in an effort to help you enjoy and participate in our Town Meetings.

## **Town Meeting Rules**

1. Quorum is the minimum number of voters who must be present before the meeting can transact business. Middleton's quorum is 100.
2. Any registered voter may speak to any article, but all must speak politely and respectfully to other voters and members of town boards. Civility is required at all times.
3. The Moderator presides and regulates the proceedings, decides all questions of order, and makes public declarations of all votes.
4. Debate runs through the Moderator and questions to a presenter or previous speaker must be directed through the Moderator.
5. Many voters may wish to speak on a topic. Therefore, it is important that speakers be direct and to the point. Speakers are encouraged to add new points to the debate rather than repeating what has already been stated.
6. Voters may speak to an issue more than once, but generally those who have not yet spoken will be recognized before repeat speakers.
7. Attendees are advised to listen closely to the motion as read and projected on the screen. The motion puts the warrant article in play and it is the motion that is voted on, not the article as written in the warrant. However, there should be a strong similarity between motion and article.
8. Most motions must be seconded. Seconding motions is an easy way for newcomers to participate in the meeting. One does not even need to stand or be directly recognized. Generally calling out "second" at the right time will suffice.
9. Voting is most often done by voice vote. When a voice vote is not unambiguous, a standing vote may be taken. If that still does not provide a clear outcome, the Moderator will call the tellers forward to take a counted vote.
10. A secret or Australian ballot may be called. This is rarely used due to the amount of time required.
11. The Moderator's judgment can be questioned as to the accuracy of the vote as announced. If seven (7) people request a recount of a voice or standing votes, it shall be done.
12. The Moderator will generally accept the motion to "move the previous question", or more easily understood, "to cut off debate."
13. After a motion has been made and seconded, the mover of the motion speaks first, followed by the



appropriate Town Boards (generally the Selectmen and the Finance Committee) who state their opinions. The motion is then available for discussion: pro, con, or questions.

14. Other than when seconding a motion or requesting a point of order, speakers must be recognized by the Moderator before raising their point or question.
15. Amendments: Any amendment a voter intends to offer at the meeting should be reviewed by the Town Clerk, Town Counsel, and the Moderator well in advance of the meeting. There are times that an amendments that was not anticipated is offered by a voter. In such a case, the meeting will be recessed for the Town Clerk, Town Counsel, and Moderator to review the proposed amendment and make recommendations relating thereon.
16. Any slide presentations or demonstrations must be made available for review by the Town Clerk at least one week in advance of the meeting.
17. Voters come to Town Meeting with differing views on warrant articles. The Moderator requires that each member of the meeting wait to be heard until recognized by the Moderator and that each member speaking be respectful of all other members of the meeting.
18. Each speaker, other than presenters and Town officials speaking in their official capacity, will be notified by Moderator of how long they have to make their remarks.

### **More Formal Parliamentary Procedure**

There are many types of motions that may come before a meeting. The following addresses the most commonly used motions.

***Dissolve:*** The motion to ***dissolve*** ends the Town meeting and is appropriate only when all business is completed.

***Fix the time to adjourn*** indicates when a given Town Meeting session will end and when the next session will begin.

***Lay on the table*** is a motion used to end debate temporarily or permanently on a given motion. A motion laid on the table may remain there forever, or may be retrieved by the appropriate "take from the table" vote.

***The previous question*** cuts off debate immediately and causes a vote on the article or amendment under discussion.

***Limit debate*** is a motion generally used to put a specific time limit on a motion or time limits on individual speakers.

***Postpone to a time certain*** is a motion generally used to rearrange the order of the articles (or a single article) in the warrant.

***Amend:*** Many types of motions can be amended. After the amendment is disposed of by a vote, the primary motion, either so amended or not, comes back to the body for further discussion and vote.

***Postpone Indefinitely*** serves the same basic purpose as laying a motion on the table except that it is

debatable and requires only a majority vote. If the postpone motion carries, the motion to which it applies is dead.

***Point of Order*** - Anyone at any time may rise to a point of order and interrupt the speaker, simply stating, "Point of order, Madame Moderator." The Moderator will immediately stop discussion, listen to the point of order and rule on its validity. Points of order may relate to many issues; for example, the right of a speaker to the floor, proper procedures, indecorous conduct, or an error on the part of the Moderator.

***Main Motions*** are made when no other business is pending and are the devices used to bring a warrant article to the floor for discussion.

***Reconsideration*** Moderators in Middleton traditionally have not allowed motions to reconsider.



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**Middleton, Massachusetts**  
**01949-2253**  
**978-774-3589**  
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## **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: \_\_\_\_\_ Telephone: \_\_\_\_\_

Address: \_\_\_\_\_ Bus. Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

Occupation: \_\_\_\_\_

Background Experience: \_\_\_\_\_

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	_____ Recreation Commission
_____ Council on Aging	_____ Historical Commission
_____ Finance Committee	_____ Planning Board
_____ Board of Appeals	_____ Scholarship Committee
_____ Master Plan Committee	_____ Library Services
_____ Conservation Commission	_____ Industrial Commercial Development Review Committee
_____ Cultural Council	_____ Zoning Bylaw Review Committee

Amount of Time Available: \_\_\_\_\_

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?

\_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

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