

Town of Middleton Massachusetts



Fiscal Year 2022 Budget

July 1, 2021 – June 30, 2022

Board of Selectmen

Rick Kassiotis, Chairman

Brian Cresta

Timothy Houten

Kosta Prentakis

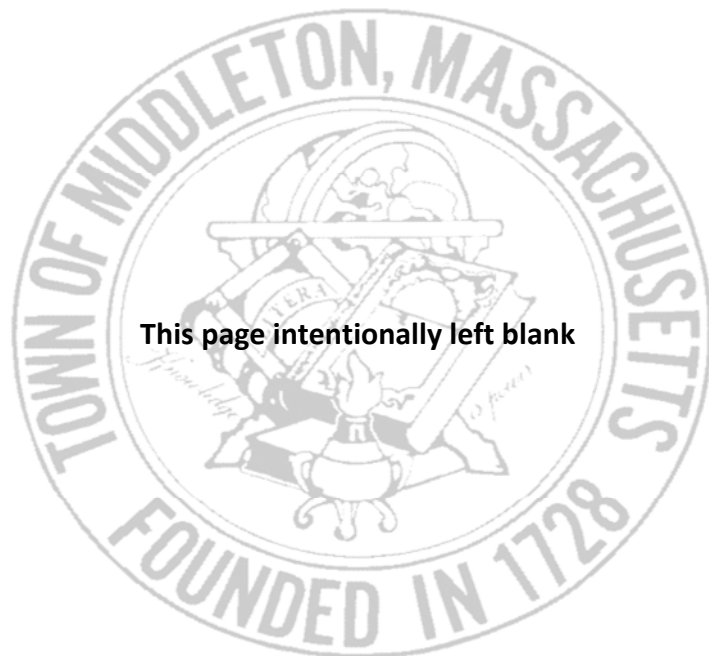
Town Administration

Andrew Sheehan, Town Administrator

Tanya Shallop, Assistant Town Administrator/Human Resource Director

Sarah Wood, Town Accountant/CFO

Ilene Twiss, Town Clerk

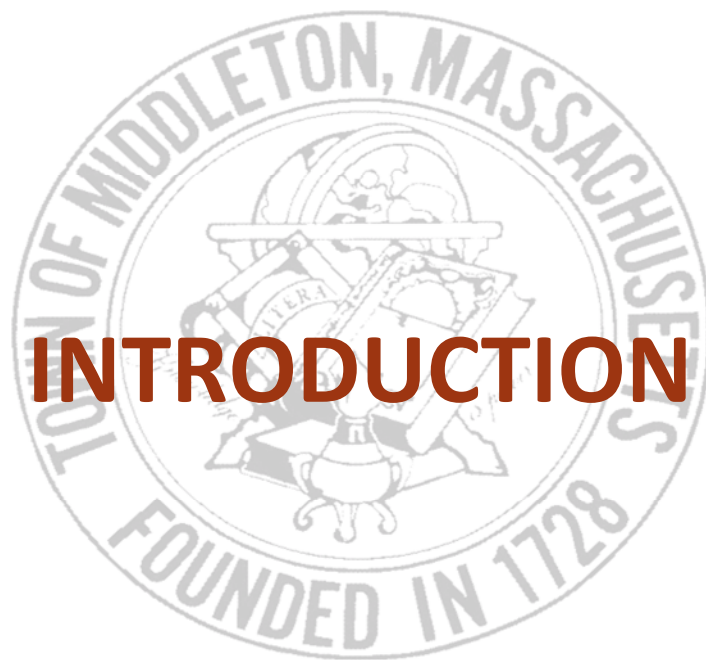


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INTRODUCTION

A CITIZEN'S GUIDE TO THE BUDGET PROCESS

The annual budget document is much more than just numbers; it is a reflection of our community's values, priorities and goals. This document serves as a policy document, a financial guide and communication to the Town's residents. It is designed to be as user-friendly as possible. This document is intended to provide a brief overview of the budget process as well as an explanation of the budget. We hope that you find this document useful as you review the Town of Middleton's latest financial information.

BUDGET PROCESS

The Town of Middleton operates under State statutes. The legislative body of Middleton is an Open Town Meeting comprised of all registered voters. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects except for specific instances where statutes or regulations do not require appropriation. Any amendments to appropriations require a Town Meeting vote at either an Annual or Special Town Meeting. The procedures for Town Meeting are specified in Chapter 56 section 6 of the Middleton Bylaws. The Annual Town Meeting takes place on the second Tuesday in May. Special Town Meetings can take place at any point during the year.

While this document may contain detailed departmental budgets, it should be noted that these are for informational purposes only. The final budget vote of Town Meeting constitutes the legal budget authority that ultimately governs the manner and amount of local funding expended during the fiscal year.

Readers should also obtain a copy of the Annual Town Meeting Warrant book, which contains the actual budget articles to be voted upon. Town meeting Warrant articles contain additional funding sources used to offset the Operating Budget.

December kicks off our budget process with the operating budget instructions given to the department heads by the Town Administrator. Meetings with the Town Administrator, Town Accountant/CFO, Assistant Town Administrator and Department Heads occurs in January and the draft operating budget is presented to the Board of Selectmen and Finance Committee and discussed the first Saturday in February. Capital budget requests are submitted in February and the draft Capital Budget is presented to the Board of Selectmen and Finance Committee the first Saturday in March. The budgets are adopted in April.

TOWN MEETING CALENDAR

2020

Thursday, December 10 FY22 budget instructions distributed to departments

2021

Monday, January 4 Nomination papers for elected Town offices available

Wednesday, January 6 Operating budget requests due to TA's Office

January 11-19 Operating budget meetings with TA, ATA, CFO

Tuesday, January 12 Board of Selectmen votes to open the ATM warrant

Monday, February 1 Operating budget books/files to BOS, FinCom

Saturday, February 6 Operating budget summit 8:30AM-4:00PM

Monday, February 8 Capital budget requests due to TA's Office

February 8-16 Capital budget meetings with TA, ATA, CFO

Tuesday, February 9 Petition articles and zoning amendments due at Town
Administrator's Office by 5:00PM

Thursday, February 11 Deadline to submit legal notice to *Chronicle & Transcript* for
March 10 Planning Board public hearing on zoning
amendments

Tuesday, February 16 Non-petition warrant articles due to BOS/TA

Thursday, February 18 1st legal ad in *Chronicle & Transcript* for Planning Board
public hearing on zoning amendments

Tuesday, February 23 BOS votes to close ATM warrant

Thursday, Feb. 28 2nd legal ad in *Chronicle & Transcript* for Planning Board
public hearing on zoning amendments

Tuesday, March 2	Capital budget books/files to BOS, FinCom
Friday, March 5	Deadline to submit legal ad to <i>Chronicle & Transcript</i> for 3/25/21 budget hearing
Saturday, March 6	Capital budget summit 8:30AM-2:00PM
Wednesday, March 10	Planning Board Hearing on Zoning Amendments
Friday, March 12	Legal ad in <i>Chronicle & Transcript</i> for 3/25/21 budget hearing
Thursday, March 25	Budget Hearing and Warrant Reading: BOS, FinCom, Moderator at Flint Public Library
Tuesday, March 30	Last day for candidates to submit nomination papers for Annual Town Election Until 5PM
Thursday, April 8	Deadline to submit recommendations, exhibits, maps to TA's Office for inclusion in warrant book
Thursday, April 8	Joint meeting of Board of Selectmen & Finance Committee re outstanding budget issues, if needed
Tuesday, April 12	Target date for Constable to post warrant
Tuesday, April 13	Deadline to provide written notice for ballot question to Town Clerk (35 days before Annual Election)
Wednesday, April 14	Warrant book to printer
Wednesday, April 15	Last day for candidates to object or withdraw their candidacy for elected office
Wednesday, April 21	Last day to register to vote for the Annual Town Meeting and Annual Town Election Until 8:00PM
Friday, April 23	Warrant book to USPS for mailing to households

Tuesday, April 27	Motions meeting with TA, ATA, CFO, Moderator, Town Clerk, Town Counsel
Thursday, May 6	Pre-Town Meeting: venue to be determined 7:00PM
Tuesday, May 11	Annual Town Meeting: venue to be determined
Tuesday, May 18	Annual Town Election at Fuller Meadow School

GUIDE TO THE FY2022 BUDGET

HOW ARE TAXES CALCULATED?

In Middleton, the tax rate is a function not only of the total revenues to be raised by real estate taxes (Levy Limit), but also levy exclusions and the contribution to the Community Preservation Act (CPA) surcharge:

$$\text{Annual Tax Levy} = \text{Levy Limit} + \text{Exclusions} + \text{CPA}$$

What is a Levy Limit?

Proposition 2 ½ was enacted in 1980 to limit the reliance on the property tax and give the voters a greater say in approving property tax increases. With inflation and the cost of living routinely pushing the cost of government beyond 2 ½ % increases, the legislature provided voters the authority to approve increases greater than 2 ½%, enabling them to consider and determine what kind of community they want and can afford.

A general override to Proposition 2 ½ supports the operating budget and requires a majority vote by ballot at the Town Election to pass. The Town of Middleton has not had an override to the budget since FY2017.

There are two components to the law:

1. A levy ceiling, or the maximum levy limit, is 2.5% of the full and fair cash value of taxable real and personal property, as determined by the Town's assessors. This changes as properties are added or removed from the tax roll and as market values change, but the Annual Tax Levy cannot exceed the Levy Ceiling.
2. The levy limit for a fiscal year is calculated by increasing the previous year's limit by 2.5% and adding certified new growth and overrides. The new limit cannot exceed the levy ceiling.

$$\text{The Levy Limit} = \text{Prior Year Levy Limit} + 2.5\% \\ + (\text{voter approved override}) + \text{New Growth}$$

New Growth includes the additional property tax from new construction and additions to properties, exempt real property returned to the tax roll, and new personal property. Middleton uses a ten-year average of growth within the revenue budget.

This then becomes the base for calculating the levy limit for the next year. The town's actual levy can be any amount up to the limit. If in one year, the levy is below the limit, the levy increase in the following year could not exceed 2.5%. The difference between the levy and the levy limit is called the excess levy capacity. Currently, Middleton's excess levy capacity is \$871,534.

What are Exclusions?

Taxpayers may vote to fund debt for projects and choose to exclude these payments from the calculation of the levy limit and, therefore, from the base upon which the levy limit is calculated for future years. Unlike overrides, these Debt Exclusions or Capital Outlay Expenditure Exclusions are temporary increases to the tax levy, lasting the life of the debt or the duration of the capital project.

Exclusions require a majority vote on the ballot and may increase the levy about the levy ceiling. Middleton has approved several debt exclusions and no capital outlay expenditures because money for capital projects is typically funded through Free Cash or borrowed.

What is the Community Preservation Act (CPA) Surcharge?

In 2004, Middleton voters approved the adoption of the State's Community Preservation Act (MGL Chapter 44B), which authorizes the Town to charge 1% (after \$100,000 assessment exemption) quarterly on top of the tax payment. Thus:

$\text{Funds for the Community Preservation Act Surcharge} = (\text{New Levy Limit} + \text{Debt Exclusions}) \times 1\%$

This money is matched, in part, by the State to enable cities and towns to fund the acquisition and preservation of open space, the creation and support of affordable housing, and the acquisition and preservation of historic buildings and landscapes.

The Community Preservation Committee is charged with studying the needs, possibilities, and resources of the Town regarding community preservation and with making recommendations to Town Meeting regarding the appropriation of CPA funds.

WHAT BASIS OF ACCOUNTING & BUDGETING IS USED BY THE TOWN?

Basis of Accounting

The regular method of accounting used by the Town of Middleton is the Uniform Massachusetts Accounting System (UMAS). This accounting system is prescribed by the Commonwealth of Massachusetts' Department of Revenue for local government entities and is intended to demonstrate compliance with state statutes and local near-term decisions (e.g., the budget). This system prescribes the use of the modified accrual basis of accounting, which is the basis used by all governmental fund types. Modified accrual accounting combines accrual-basis accounting with cash-basis accounting and recognizes revenues when they become available and measurable and recognizes expenditures when liabilities are incurred. This system divides available funds into separate entities within the organization to ensure that the money is being spent where it was intended.

The full accrual basis of accounting is used for the Town's financial statements which conform to generally accepted accounting principles (GAAP). The statements report information about the Town with a broad overview. The statements use accounting methods most like those used by a private-sector business and are typically used to demonstrate the long-term financial position of the Town. The Government Accounting Standards Board (GASB) is the authoritative standard setting body that provides guidance on how to prepare financial statements in conformity with GAAP. Users of these statements (such as investors and rating agencies) rely on the GASB to establish consistent reporting standards for all governments in the United States. This consistent application is the only way users (including citizens, the media, legislators and others) can access the financial condition of one government compared to others. The accrual basis of accounting is utilized by the proprietary and agency funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Basis of Budgeting

The Town adopts an annual budget for the General Fund and all Enterprise Funds. Although Town Meeting approval is required for capital projects, borrowing authorizations, and other special warrant articles, annual budgets are not prepared for any other fund. The spending for purposes related to the Capital Improvement Plan and the Community Preservation Fund are presented as separate articles from the annual consolidated budget at Town Meeting.

The Town's annual budget is adopted on a statutory basis, specific to the Commonwealth of Massachusetts, and it differs in some respects from GAAP. The major differences between the budget and GAAP basis are that:

1. Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as deferred revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
2. For the budget, encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations, known as special articles, do not lapse and are treated as budgetary expenditures in the year they are authorized as opposed to when the liability is incurred (GAAP).
3. The depreciation of Fixed Assets is not recognized as a current expense on a budgetary basis, except to the extent that actual maintenance costs are included in departmental budgets.

Under GASB Statement 34, and further Statement 54, "Major Funds" are defined as individual funds that have reached a significant threshold with respect to total fund balance and have dedicated revenue sources. "Major Funds" must be shown separately from the general fund. The remaining individual funds are aggregated in the "non-major" category for the purposes of the financial statements.

FUND DESCRIPTIONS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All the funds can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

There are four types of governmental funds maintained by the Town: General Fund, Special Revenue Funds, Permanent Funds, and Capital Projects Fund.

General Fund

The General Fund is the major operating fund of the Town and is used to account for most financial resources and activities governed by the normal town meeting appropriations process. Revenues from real estate and personal property taxes, state aid, excise taxes, investment income, fines and forfeitures, and fees and charges support the General Fund. All Town departments, including the Middleton Public Schools, are supported in whole or in part by the General Fund.

Special Revenue Funds

Special Revenue Funds account for revenues that are legally restricted to specific purposes, except for major capital projects and permanent funds. These revenues are accounted for separately from the General Fund for both legal and practical purposes, as the accounts often span multiple fiscal years. The Town's Special Revenue Funds are grouped into five categories:

1. **Revolving Funds** – Revolving Funds allow the Town to raise revenues from a specific Town function and use those revenues to support that function without appropriation. Revolving Funds are established by statute or by-law and may require reauthorization each year at Town Meeting.
2. **Receipts Reserved for Appropriation** – These funds are restricted to a specific use by statute also require appropriation by Town Meeting. They include monies from ambulance billing, premiums received on debt and other miscellaneous examples.
3. **School Grants** – School Grant Funds relate to education programs that are financed with revenue from grants received from the Federal or State government.
4. **Other Intergovernmental Funds** – These funds account for revenues received from the Federal or State government for specific purposes other than education.
5. **Other Special Revenue Funds** – These funds account for any other miscellaneous special revenues not included in the previous categories. Though this is a “catch-all” category, it namely relates to private donations for specific purposes, such as grants received by private or non-profit foundations or gifts made to specific departments. These funds also include the Community Preservation Fund.

Permanent Funds

Permanent Funds are used to report resources that are restricted to the extent that only earnings, and not principal, may be used to support Town functions. These funds are

generally referred to as Trust Funds, and the acceptance of the funds often requires acceptance by Town Meeting for the specifications and requirements tied to the funds. Permanent Funds are broken into two categories:

1. Expendable Trust Funds – This category accounts for the expendable income portion of the permanent funds. It is also used to account for funds received by the Town in a trustee capacity where both the principal and earnings of the fund may be expended on a restricted basis for the benefit of the Town or its residents.
2. Non-expendable Trust Funds – The term ‘non-expendable’ refers to the principal portion of the trust which cannot be spent. For these funds, the income is generally expendable, and the principal remains intact.

Capital Projects Fund

The Capital Projects Fund is used to account for expenditures on acquisition or construction of major capital projects. The fund does not include projects funded by other dedicated funds, such as the Community Preservation Fund. The Capital Project Fund also accounts for capital outlay for items that relate to the Town’s Capital Improvement Plan. This fund is generally funded through proceeds from issuing bonds or from free cash.

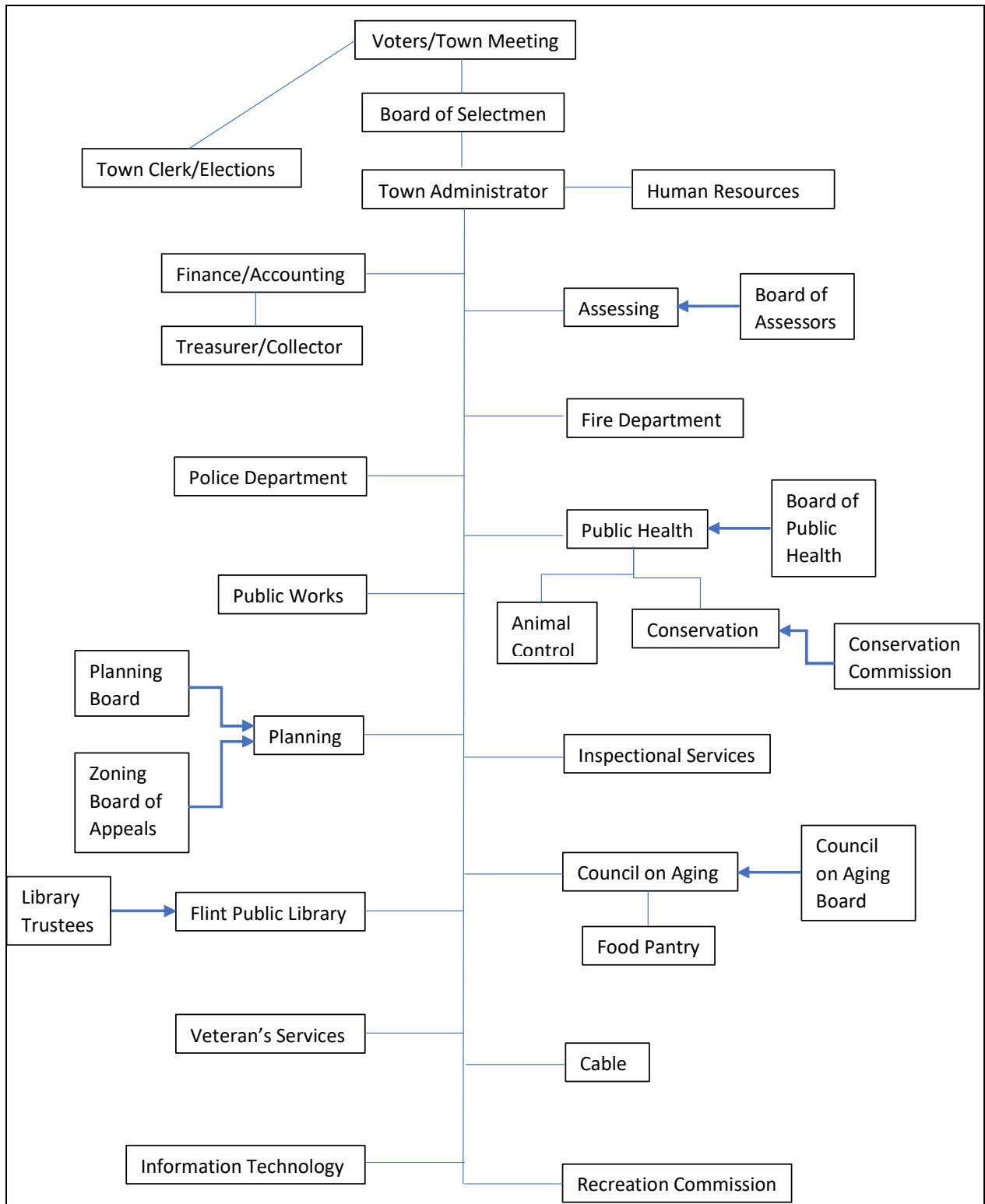
Proprietary Funds

Proprietary Funds refer to the town’s “business-type” activities and are used to separate them from Governmental Funds in financial statements. These statements include the Sewer Enterprise Fund and the Water Enterprise Fund. The purpose of the “enterprise fund” is for all direct and indirect costs to be covered by user fees and or general fund subsidies. The Sewer Enterprise Fund and the Water Enterprise Fund are both self-sufficient. These funds account for their own fixed assets and long- term liabilities. Although long term debt of these enterprise funds is ultimately the legal obligation of the general fund, it is budgeted and paid for by the Enterprise Fund for which the project was approved.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town’s own programs. The accounting used for fiduciary funds is much like that used for propriety funds.

TOWN ORGANIZATIONAL CHART



BOARDS AND COMMITTEES

Middleton Voters Elect

- Board of Assessors
- Board of Selectmen
- Electric Light Commission
- Elementary School Committee
- Library Trustees
- Planning Board
- Regional School Committee

Board of Selectmen/Moderator Appointed

- Board of Appeals
- Board of Health
- Building Committee
- Bylaw Review Committee
- Community Preservation Committee
- Complete Streets
- Conservation Commission
- Council of Aging
- Cultural Council
- Design Review Committee
- Finance Committee
- Historical Commission
- Housing Production Plan
- Industrial and Commercial Design Review Committee
- Master Development Planning Committee
- Master Plan Committee
- Memorial Day Committee
- Municipal Tax Relief Committee
- Planning Board – Alternate Members
- Public Facilities Planning and Building Commission
- Rails to Trails Committee
- Recreation Commission
- Water Advisory Committee
- Zoning Bylaw Review Committee

COMMUNITY PROFILE

Middleton was incorporated as a town in 1728. It is the “middle town” between Salem and Andover. It is located in Essex County and borders North Andover, North Reading (Middlesex Co.), Lynnfield, Peabody, Danvers, Topsfield, and Boxford. Middleton is 23 miles from Boston and covers approximately 14 square miles. Middleton is bisected by routes 114 and 62. It is ideally situated with ready connections to transportation. There is quick access to routes 1, 93, 95, 128, and 495 and public transit is available in Beverly, Salem, and Lynn.

One of the biggest draws to Middleton is our school system. The Tri-Town Union School District with Topsfield and Boxford provides excellent PreK-6 learning; the Masconomet Regional School District (7-12), also serving Middleton, Topsfield, and Boxford, is highly regarded. Middleton has seen significant growth in recent decades, both residential and commercial.

A variety of housing types and price points are available in Middleton. Local businesses provide a wide variety of services and there are ample shopping, dining, and entertainment options in area communities. Compared with our Tri-Town neighbors, Middleton’s tax rate is low, as is the average single family tax bill.

Middleton also offers ample open space and recreational opportunities. Broad rolling vistas dominate. Cool brooks and streams flow throughout town. They pour into the Ipswich River as it winds its way to the Atlantic Ocean near Crane’s Beach and Plum Island. A rail trail is under construction that provides an alternative transportation means through quiet marshes and woods. Please explore all that Middleton has to offer – you may never want to leave.

Form of Government: Board of Selectmen (5), Town Administrator, Open Town Meeting

Year Incorporated: 1728

Regional Planning Agency: Metropolitan Area Planning Council (MAPC)

FY2021 Tax Rate: \$13.72 per \$1,000 valuation; single rate for all property classes

Average Single Family Home Value: \$640,003; avg. single family tax bill: \$8,826

Population (2020): 9,003

Registered Voters: 6,757

Population Density: 643 per square mile

USGS Topographical Plates: Reading and Salem;

Coordinates: 42.5950939°N, 71.0161643°W

Approx. Elevation: 98 feet (30 meters)

The seal of the Town of Middleton, Massachusetts, is a circular emblem. The outer ring contains the text "TOWN OF MIDDLETON, MASSACHUSETTS" at the top and "FOUNDED IN 1728" at the bottom. The inner circle features a shield with a cross. On the cross is a book, and on the shield is a Native American figure holding a bow and arrow. The shield is flanked by two figures, one on each side, holding a banner. The banner contains the text "MIDDLETON".

BUDGET HIGHLIGHTS



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
DATE: February 6, 2021
RE: Town Administrator's FY22 Budget Message

I am pleased to present the Board of Selectmen and Finance Committee the initial Fiscal Year 2022 Operating Budget. This meeting begins the budget refinement process, eventually culminating in the spending plan presented to the Annual Town Meeting on May 11, 2020. This year we are again using the ClearGov budget development and transparency tool. It worked well last year and we have decided to continue with it. In addition, for the first time the budget is being compiled according to Government Finance Officers Association (GFOA) standard. We plan to submit the budget document to the GFOA and seek its recognition for budget excellence. This effort is entirely the work of Chief Financial Officer, Sarah Wood and I cannot adequately express my appreciation for her taking on this task.

We look forward to input from you as decision makers as well as from members of the public.

COVID-19

The COVID-19 pandemic has altered every facet of American life. Last year we met in the second joint session on March 7. Five days later shutdowns were announced, schools were directed to go remote, and the economy began a freefall. All our budget projections were called into question and we all learned about PPE and N95. Between March 12 and June 24, when we eventually held Town Meeting, our budget went through numerous iterations. The changes we made turned out to be accurate. We closed FY20 in a very strong position; as Sarah Wood will show in her Q2 report we remain in a relatively stable position so far in FY21.

Furthermore, we were rated by S&P Global. That resulted in an upgrade to AA+ with a stable outlook, one step below AAA and an increase above the Moody's Aa2. Accompanying this we received an interest rate of 0.307% on a five year borrow. This did not happen by accident. It was the product of the practices that have been implemented in the past several years.

After a COVID-induced hiatus, the Master Development Planning Committee resumed its work on the design of the public facilities complex at 105 South Main Street. That project will be presented to the voters at the Annual Town Meeting and the Town Election in May. The economic and interest rate environment present a great opportunity to address our long awaited facilities improvements.

The local economy has without a doubt been impacted. It is surprising how many small businesses have withstood the challenge of COVID. They found new ways of doing business and attracting customers. That is testament to their ingenuity. We have recently seen the local unemployment rate stabilize. While it was earlier reported to be above 20%, it is now around 5.5%. The nature of the types of job losses remain murky as granular data is limited. However, the raw number is encouraging.

SUMMARY OF PROCESS

On December 11, 2020, Sarah Wood, distributed budget instructions and documents to Town departments. The instructions directed departments to submit level service expense budgets and to budget wages in accordance with settled contracts and 1% for non-union employees or employees with unresolved bargaining agreements. As we have done the past several years, we also encouraged departments to submit supplemental budget requests. These requests allow departments to propose new or expanded programs and allow us to see where departments may go in the future. As a result of the omnipresence of COVID-19 we received fewer supplemental requests than in past years.

Throughout the month of January, Sarah Wood, Assistant Town Administrator/Human Resources Director Tanya Shallop, and I met with departments to review budget requests. From those budget submittals and meetings we built the enclosed spending plan. As there always is at this time, there remain a number of unknowns on both the revenue and expenditure side. These will be discussed in greater detail below.

Due to the aforementioned revenue and expenditure unknowns, we must make certain assumptions. We make these conservatively. This conservative approach minimizes surprises as those unknowns reveal themselves. Our conservative approach has allowed us to so far weather the COVID storm fairly well, both in FY20 and FY21. In Massachusetts, revenues are largely limited by the provisions of Proposition 2½. The most unpredictable revenue sources are State Aid to cities and towns (local aid) and local receipts. On the expenditure side the most unpredictable cost centers are school assessments and employee benefits, particularly health insurance and county retirement. This memorandum summarizes the Town's revenue and expenditure picture and concludes with a summary.

REVENUES

There are four revenue categories that fund the municipal general fund operating budget.

PROPERTY TAXES

The property tax levy is the largest revenue source and is the most predictable. The levy consists of last year's property tax levy, the allowable 2½% increase, an estimate of new growth, and amounts voted by Proposition 2½ overrides and debt exclusions. The tax levy is proposed to increase in FY22 by the statutory 2½% or \$766,762 and new growth is estimated at \$500,000. Excluded debt is \$2,437,383. The allowable levy limit for FY22 is \$34,374,616.

LOCAL RECEIPTS

Local receipts are locally generated revenues from sources such as license and permit fees, automobile excise tax, and meals and room taxes. I will talk about the most significant local receipt categories below:

Meals Tax: Since its adoption in 2016, we have conservatively estimated our meals tax estimates. Meals tax revenues declined as a result of COVID, though less than we expected. Prior to last year's delayed Annual Town Meeting we adjusted down our meals tax projection; it made sense at the time and proved to be the correct action. In FY20 we budgeted \$220,000 in meals tax; for FY22 we are budgeting \$150,000.

Rooms Tax: Rooms excise saw the most significant impact from COVID. Lodging taxes are trending at about 30% of pre-COVID levels. While the distribution of the COVID vaccine is reason for optimism around the economic recovery we do not yet know how quickly that recovery will occur. This is particularly the case with business travel and hospitality. Where we budgeted \$200,000 in FY20, we are budgeting just \$60,000 in FY22.

Motor Vehicle Excise Tax: We have spoken every year about auto excise taxes. We have been expecting a decline based on national projections of new vehicle sales. To date this has not come to fruition. One of the impacts of COVID is the decline in ridership on public transportation. This has led to an increase in purchases of new and late model used cars. This bodes well for auto excise. We are projecting \$1,985,000, level with FY21.

We will continue to monitor and fine tune local receipts as additional data becomes available.

AVAILABLE FUNDS

Available funds are internal transfers from other funds. Middleton transfers money from ambulance collections to offset the operation of the Fire Department, from MELD to reduce the tax rate, and from the South Essex Sewer District (SESD) and Water Enterprise funds to reimburse the general fund for expenses such as health and property insurance and retirement assessments. Available funds can also include transfers from sources such as the Assessors overlay account, free cash, and stabilization. The contribution from MELD is expected to be around \$200,000. This category totals \$1,036,678.

LOCAL AID

Local aid from the State is the final revenue category. There are aid categories for general government and for schools and they are reflected on the Cherry Sheets. There are also charges which deduct from our aid. At this point we are using the Governor's House 1 Budget numbers. School aid (c. 70) is proposed to increase by \$19,740. The largest non-school local aid category is Unrestricted General Government Aid (UGGA). UGGA is estimated at \$601,345, an increase of \$20,335 above FY21. We also receive aid for State-Owned Land, Public Libraries, Veterans' Benefits, and Elderly & Veterans Exemptions. Total non-school aid under the Governor's budget is projected at \$716,214, an increase of \$8,753.

The Great Recession resulted in tremendous reductions in local aid. Middleton's local aid in FY09 was \$2,418,336; the Governor's proposal for FY22 is \$2,412,065. Only in the past couple of years did local aid return to where it was before the economic crisis. And this does not take into account any inflation. Even if it had increased at a modest 2% annual inflation rate, local aid would now be in excess of \$3.0M, more than \$600,000 higher than today. These funds will likely never be restored, but the cumulative loss cannot be underestimated.

The Governor's budget was just released and the House and Senate have yet to unveil their budgets. We are unlikely to know final local aid numbers until long after the Annual Town Meeting adopts the budget. Typically, the Governor's House 1 Budget is the floor and later versions adopted by the House and Senate are the same or higher.

EXPENDITURES

Most Town departments proposed level services budgets with allowances for contractual or expected wage increases. As noted above, our instructions called for level services budgets. We again gave departments the opportunity to propose new or expanded programs to meet the department's mission. We offer this in recognition of the fact that departments have largely been managing with level funded budgets for many years. In addition to addressing current needs, the solicitation of supplemental requests is a chance for us to get a picture of future needs. When we develop our capital program we take a five year view. The supplemental budget request process is an effort to identify future needs before they become immediate demands. We received supplemental requests totaling \$132,708.

EDUCATION

Public education makes up about 62% of the operating budget. The initial **Middleton Elementary Schools (MES)** budget proposes an increase of \$255,924 or 2%. The Middleton School Committee and administration meet on January 30. We expect a refined picture by the time they arrive at our meeting and further adjustments before the budget is certified in March.

The initial **Masconomet Regional School District** budget provides a preliminary snapshot. At this point, Middleton's assessment will increase \$331,632 or 3%. The debt service assessment will

decrease \$1,250. The overall assessment is increasing \$330,382 or 3.21%. We are hopeful that these numbers will come down, but have reason to believe further reductions will be modest at best. The School Committee is expected to certify its budget on March 10th. Our warrant reading and budget hearing is on March 25; barring something unforeseen we will have the final assessment by that date.

Middleton's assessment for **Essex North Shore Agricultural & Technical School District (Essex Tech)** was not known at the time of printing. The budget is scheduled for release on February 3. The Essex Tech budget will be finalized in mid-March.

PAY EQUITY ADJUSTMENTS

During each of the past five years we have been presented with requests to adjust the compensation of particular employees. These requests are frequently met with frustration by decision makers. At the 2019 joint meeting, we were given clear instructions to undertake a focused compensation study in order to eliminate or lessen these requests. The stated purpose was to bring compensation into line with the market (external equity) and with internally comparable positions. The Massachusetts Pay Equity Act requires this, as do sound personnel management practices. Demonstrated inequities can expose the Town to liabilities and foment discontent among coworkers. In order to limit our exposure and in keeping with the clear direction of the boards we undertook a study of department heads and assistants. This identified a number of disparities that must be addressed. The Pay Equity Study was put on hold when COVID hit last March. The equity issues have not gone away and we cannot afford to delay further.

We will present a classification plan to the Board of Selectmen in the coming weeks. If adopted, we will adjust compensation within the parameters of those position classes. We have not determined the exact timing of those changes. It is our preference to implement before the close of FY21.

HEALTH INSURANCE

Based on conversations with the Massachusetts Interlocal Insurance Association (MIIA), we have initially budgeted a 10% increase in health insurance. MIIA reports that it had a good year. The pool average will be in the 0-7% range and there will be a premium credit. We are carrying 10% and will adjust it once we have our renewal in hand. We expect to have our actual renewal prior to going to print and can adjust if necessary and warranted.

SUMMARY

The budget in front of you today, not including the supplemental requests, is \$39,837,815, an increase of \$1,104,167 or 2.9% over FY21.

As of today, we are \$122,660 to the negative. A few things remain unsettled and as they crystalize we will revisit both revenues and expenditures. We expect the school budgets to be certified lower than they are now which will benefit the bottom line. We are also waiting for our final health

insurance rates which could provide modest additional relief. When all of these items are known we will reevaluate and modify the budget. Our conservative approach on expenditures leaves little margin in certain accounts. If school assessments drop enough we will take another look at spending decisions in certain areas.

The estimated impact of this budget is \$0.46 on the tax rate. In recent years we ended the practice of using Free Cash as a funding source at Annual Town Meeting; this budget uses no Free Cash. In light of the broader economic conditions facing our taxpayers we should explore ways to provide relief. We expect to have a Special Town Meeting in the fall. If we are in a strong position I will recommend applying an amount of Free Cash to provide tax relief. This would occur prior to the classification hearing which effectively sets the tax rate.

I look forward to continue working through the operating budget with the Board of Selectmen and Finance Committee.

GENERAL FUND OPERATING PROJECTION

Town of Middleton Fiscal Year 2022 Summary of Projected Operating Budget Revenues and Expenditures

	REVENUES			
	FY2021 BUDGET	FY2022 ESTIMATE	\$ Change	% Change
PROPERTY TAXES				
Prior Year Levy Limit	\$ 29,471,490	\$ 30,670,471		
2.5% Increase	\$ 736,787	\$ 766,762		
New Growth	\$ 462,194	\$ 500,000		
TOTAL LEVY LIMIT	\$ 30,670,471	\$ 31,937,233		
Debt Exclusion	\$ 1,397,424	\$ 1,357,476		
Excess Levy Capacity	\$ (871,534)	\$ (923,927)		
TOTAL MAXIMUM LEVY LIMIT	\$ 31,196,361	\$ 32,370,782	\$ 1,174,421	3.8%
STATE AID				
Cherry Sheet Receipts	\$ 2,391,665	\$ 2,424,670		
Less Offsets	\$ (16,290)	\$ (16,290)		
Less Charges & Assessments	\$ (317,264)	\$ (317,368)		
TOTAL NET STATE AID	\$ 2,058,111	\$ 2,091,012	\$ 32,901	1.6%
LOCAL RECEIPTS				
Motor Vehicle Excise	\$ 1,985,000	\$ 2,000,000	\$ 15,000	0.8%
Other Excise- Room	\$ 60,000	\$ 60,000	\$ -	0.0%
Other Excise - Meals	\$ 180,000	\$ 180,000	\$ -	0.0%
Penalties/Interest on Taxes and Excises	\$ 80,000	\$ 80,000	\$ -	0.0%
Payments in Lieu of Taxes	\$ 130,000	\$ 130,000	\$ -	0.0%
Other Charge for Services - TSS	\$ 210,000	\$ 210,000	\$ -	0.0%
Fees	\$ 115,000	\$ 135,000	\$ 20,000	17.4%
Departmental Revenue - Libraries	\$ 2,500	\$ 2,500	\$ -	0.0%
Departmental Revenue - Cemeteries	\$ 40,000	\$ 40,000	\$ -	0.0%
Other Departmental Revenue	\$ 140,000	\$ 140,000	\$ -	0.0%
Licenses/Permits	\$ 480,000	\$ 480,000	\$ -	0.0%
Fines and Forfeits	\$ 10,000	\$ 10,000	\$ -	0.0%
Investment Income	\$ 70,000	\$ 60,000	\$ (10,000)	-14.3%
Medicaid Reimbursement	\$ 20,000	\$ 20,000	\$ -	0.0%
HM Bond Premium Offset	\$ 25,844	\$ 25,844	\$ -	0.0%
TOTAL LOCAL RECEIPTS	\$ 3,548,344	\$ 3,573,344	\$ 25,000	0.7%
RESERVE FOR ABATEMENT (OVERLAY)	\$ (326,401)	\$ (332,929)	\$ 6,528	2.0%
OFFSET RECEIPTS				
Ambulance Fund Transfer	\$ 624,250	\$ 621,821	\$ (2,429)	-0.4%
PEG Cable Fund Transfer	\$ 155,270	\$ 157,516	\$ 2,246	1.4%
Capital Stabilization Fund Transfer	\$ -	\$ 105,175	\$ 105,175	100.0%
Enterprise Funds Indirect Costs	\$ 48,461	\$ 54,912	\$ 6,451	13.3%
MELD Contribution	\$ 230,000	\$ 243,253	\$ 13,253	5.8%
TOTAL OFFSET RECEIPTS	\$ 1,057,981	\$ 1,182,677	\$ 124,696	11.8%
TOTAL REVENUES	\$ 37,534,396	\$ 38,884,886	\$ 1,350,490	3.6%

	FY2021 BUDGET	FY2022 PROPOSED	\$ Change	% Change
TOWN SERVICES				
Personnel Services	\$ 6,639,030	\$ 6,818,882	\$ 179,852	2.7%
Contractual Services	\$ 2,715,913	\$ 2,762,797	\$ 46,884	1.7%
Retirement, Health Ins & Unclassified	\$ 2,902,514	\$ 3,093,100	\$ 190,586	6.6%
TOTAL TOWN SERVICES	\$ 12,257,457	\$ 12,674,778	\$ 417,321	3.4%
TOWN DEBT SERVICE	\$ 1,398,618	\$ 1,670,494	\$ 271,877	19.4%
ELEMENTARY SCHOOLS	\$ 12,986,504	\$ 13,154,591	\$ 168,087	1.3%
MASCONOMET REGIONAL SCHOOL				
MASCO Regional Assessment	\$ 10,204,052	\$ 10,473,077	\$ 269,025	2.6%
MASCO Debt Service	\$ 103,740	\$ 102,490	\$ (1,250)	-1.2%
TOTAL MASCONOMET ASSESSMENT	\$ 10,307,792	\$ 10,575,567	\$ 267,775	2.6%
ESSEX TECHNICAL SCHOOL				
Essex Tech Regional Assessment	\$ 632,598	\$ 735,809	\$ 103,211	16.3%
Essex Tech Debt Service	\$ 66,198	\$ 73,647	\$ 7,449	11.3%
TOTAL ESSEX TECHNICAL SCHOOL ASSESSMENT	\$ 698,796	\$ 809,456	\$ 110,660	15.8%
TOTAL EXPENDITURES	\$ 37,649,167	\$ 38,884,886	\$ 1,235,720	3.3%

THREE YEAR FINANCIAL FORECAST

TOWN OF MIDDLETON

SUMMARY OF PROJECTED REVENUES AND EXPENDITURES

	FY2022	FY2023	FY2024	FY2025
Revenues				
Property Tax Levy	32,408,782	36,032,378	37,566,940	39,483,152
State Aid	2,408,380	2,464,428	2,521,913	2,580,874
Local Receipts	3,573,344	3,633,344	3,651,344	3,659,664
Other Available Funds - General Fund	1,549,677	1,099,836	1,115,734	1,131,951
Free Cash (special articles only)	819,042	627,488	650,112	673,868
Other Available Funds - Enterprise Funds	398,424	395,650	397,310	402,625
Total Revenues	41,157,650	44,253,125	45,903,354	47,932,133
Expenditures				
General Government	2,093,233	2,118,919	2,113,729	2,153,809
Public Safety	4,536,033	4,619,124	4,703,815	4,810,167
Elementary Education	13,154,591	13,680,775	14,228,006	14,797,126
Public Works	1,806,563	1,833,450	1,860,786	1,893,267
Human Services	506,952	515,363	523,924	534,378
Culture & Recreation	676,897	688,159	699,623	713,631
Debt Service- GF Non-Exempt	469,664	177,000	118,375	109,875
Debt Service- GF Prop 2 1/2 Exempt	1,200,830	3,708,485	3,912,155	4,464,203
Employee Benefits	2,763,600	3,112,595	3,341,870	3,589,015
Salary Reserve	90,000	90,000	90,000	90,000
Prop/Liability Insurances	239,500	258,250	277,938	298,609
Regional School Assessments & Debt	11,385,023	11,768,501	12,290,496	12,828,344
Other Amounts to be Raised	332,929	339,588	346,379	353,307
State and County Assessments	317,368	323,092	328,960	334,974
Article from Available Funds	367,000	0	0	0
Articles from Free Cash	388,101	175,000	175,000	175,000
Capital Articles from Free Cash	430,941	452,488	475,112	498,868
Enterprise Funds	398,424	395,650	397,310	402,625
Total Expenditures	41,157,649	44,256,438	45,883,478	48,047,197
Surplus/(Deficit)	0	(3,313)	19,876	(115,064)

THREE YEAR FINANCIAL FORECAST (CONT.)

Revenue Projections	FY2022 Budgeted	FY2023 Projected	FY2024 Projected	FY2025 Projected
PROPERTY TAX LEVY				
Prior Year Tax Levy Limit	30,670,471	31,937,233	33,235,664	34,566,556
2.5% Increase	766,762	798,431	830,892	864,164
Certified New Growth	500,000	500,000	500,000	500,000
TAX Levy Limit Total	31,937,233	33,235,664	34,566,556	35,930,720
Debt Exclusions	1,357,476	3,682,641	3,886,311	4,438,359
Maximum Allowable Levy	33,294,709	36,918,305	38,452,867	40,369,079
Excess Tax Levy Capacity	(885,927)	(885,927)	(885,927)	(885,927)
TOTAL Actual Tax Levy	32,408,782	36,032,378	37,566,940	39,483,152
STATE AID CHERRY SHEET				
Chapter 70 Education Aid	1,685,891	1,719,609	1,754,001	1,789,081
Charter Tuition Reimbursement	3,346	3,346	3,346	3,346
Unrestricted General Government Aid	601,345	622,392	644,176	666,722
Veterans Benefits	28,021	28,021	28,021	28,021
Exemptions VBS and Elderly	64,150	65,433	66,742	68,076
State Owned Land	25,627	25,627	25,627	25,627
TOTAL Cherry Sheet	2,408,380	2,464,428	2,521,913	2,580,874
ESTIMATED LOCAL RECEIPTS				
Motor Vehicle Excise	2,000,000	2,000,000	2,000,000	2,000,000
Other Excise- Room	60,000	100,000	110,000	110,000
Other Excise - Meals	180,000	200,000	208,000	216,320
Penalties/Interest on Taxes and Excises	80,000	80,000	80,000	80,000
Payments in Lieu of Taxes	130,000	130,000	130,000	130,000
Other Charge for Services - TSS	210,000	210,000	210,000	210,000
Fees	135,000	135,000	135,000	135,000
Departmental Revenue - Libraries	2,500	2,500	2,500	2,500
Departmental Revenue - Cemeteries	40,000	40,000	40,000	40,000
Other Departmental Revenue	140,000	140,000	140,000	140,000
Licenses/Permits	480,000	480,000	480,000	480,000
Fines and Forfeits	10,000	10,000	10,000	10,000
Investment Income	60,000	60,000	60,000	60,000
Medicaid Reimbursement	20,000	20,000	20,000	20,000
HM Bond Premium Offset	25,844	25,844	25,844	25,844
TOTAL Local Receipts	3,573,344	3,633,344	3,651,344	3,659,664

THREE YEAR FINANCIAL FORECAST (CONT.)

Revenue Projections (cont.)	FY2022 Budgeted	FY2023 Projected	FY2024 Projected	FY2025 Projected
AVAILABLE FUNDS/OTHER FINANCING ENTERPRISE FUNDS				
For Water Enterprise Fund Budget	291,888	288,049	288,633	292,860
For Sewer Enterprise Fund Budget	106,536	107,601	108,677	109,764
TOTAL Other Available Funds	398,424	395,650	397,310	402,625
AVAILABLE FUNDS/OTHER FINANCING GENERAL FUND				
Transfers in	779,337	794,924	810,822	827,039
Ambulance Warrant Articles	0	50,000	50,000	50,000
CPA Warrant Articles	367,000	0	0	0
MELD	243,253	200,000	200,000	200,000
SESD Indirect Costs	4,808	4,808	4,808	4,808
Water Enterprise Indirect Costs	50,104	50,104	50,104	50,104
Capital Stabilization Fund	105,175	0	0	0
TOTAL Other Available Funds	1,549,677	1,099,836	1,115,734	1,131,951
FREE CASH				
Free Cash for Fiduciary Funds	380,000	175,000	175,000	175,000
Free Cash for Capital Warrant Articles	430,941	452,488	475,112	498,868
Free Cash for Town Meeting articles	8,101	0	0	0
TOTAL Free cash	819,042	627,488	650,112	673,868
TOTAL REVENUES	41,157,650	44,253,125	45,903,354	47,932,133

THREE YEAR FINANCIAL FORECAST (CONT.)

Expenditure Projections	FY2022 Budgeted	FY2023 Projected	FY2024 Projected	FY2025 Projected
A. APPROPRIATIONS				
GENERAL GOVERNMENT				
Salaries & Wages	1,284,307	1,309,993	1,336,193	1,369,598
Finance Committee Reserve Fund	100,000	100,000	100,000	100,000
Other Expenses	660,927	660,927	667,536	674,211
Capital Outlay	10,000	10,000	10,000	10,000
Tax Title	38,000	38,000	38,000	38,000
TOTAL	2,093,233	2,118,919	2,113,729	2,153,809
PUBLIC SAFETY				
Salaries & Wages	3,850,041	3,927,042	4,005,583	4,105,722
Other Expenses	608,992	615,082	621,233	627,445
Capital Outlay	77,000	77,000	77,000	77,000
TOTAL	4,536,033	4,619,124	4,703,815	4,810,167
EDUCATION				
Salaries & Wages	9,284,493	9,655,872	10,042,107	10,443,792
Other Expenses	3,870,098	4,024,902	4,185,898	4,353,334
TOTAL	13,154,591	13,680,775	14,228,006	14,797,126
REGIONAL SCHOOL ASSESSMENTS				
Masconomet Assessment	10,473,077	10,929,703	11,406,238	11,903,550
Masconomet Debt	102,490	0	0	0
Essex Tech Assessment	735,809	772,599	811,229	851,791
Essex Tech Debt	73,647	66,198	73,028	73,003
TOTAL	11,385,023	11,768,501	12,290,496	12,828,344
PUBLIC WORKS & FACILITIES				
Salaries & Wages	901,148	919,171	937,554	960,993
Other Expenses	886,415	895,279	904,232	913,274
Capital Outlay	19,000	19,000	19,000	19,000
TOTAL	1,806,563	1,833,450	1,860,786	1,893,267
HUMAN SERVICES				
Salaries & Wages	334,110	340,792	347,608	356,298
Other Expenses	172,842	174,570	176,316	178,079
TOTAL	506,952	515,363	523,924	534,378
CULTURE and RECREATION				
Salaries & Wages	449,276	458,262	467,427	479,112
Other Expenses	227,621	229,897	232,196	234,518
TOTAL	676,897	688,159	699,623	713,631
Debt Service- GF Prop 2 1/2 Exempt				
Existing General Fund Debt- Exempt	1,200,830	1,277,280	1,262,255	1,252,478
Future General Fund Debt - Exempt (Municipal Complex)	0	2,431,205	2,649,900	3,211,725
TOTAL	1,200,830	3,708,485	3,912,155	4,464,203
Debt Service- GF Non-Exempt				
Existing General Fund Debt- Non Exempt	133,000	107,000	103,375	94,875
BAN Interest - Non-Exempt	55,000	55,000	0	0
Issuance Cost	15,000	15,000	15,000	15,000
Payoff Portion of BAN	266,664	0	0	0
TOTAL	469,664	177,000	118,375	109,875

THREE YEAR FINANCIAL FORECAST (CONCL.)

Expenditure Projections (cont.)	FY2022 Budgeted	FY2023 Projected	FY2024 Projected	FY2025 Projected
EMPLOYEE BENEFITS				
Retirement (net early discount)	2,280,491	2,609,022	2,778,757	2,959,525
Less: MELD Share	(432,515)	(495,714)	(527,964)	(562,310)
Unemployment	15,000	15,000	15,000	15,000
Health Insurance	797,624	877,386	965,125	1,061,638
Life insurance	3,000	3,000	3,000	3,000
Medicare (1.45%)	100,000	103,900	107,952	112,162
TOTAL	2,763,600	3,112,595	3,341,870	3,589,015
SALARY RESERVE				
Salary Reserve	90,000	90,000	90,000	90,000
TOTAL	90,000	90,000	90,000	90,000
PROPERTY/LIABILITY INSURANCES				
Workers Comp	100,000	105,000	110,250	115,763
Property/Liability/endorsement changes	195,000	204,750	214,988	225,737
Accident-Police	80,000	84,000	88,200	92,610
Surety Bonds/premium costs	19,500	19,500	19,500	19,500
Less: School and MELD Share	(155,000)	(155,000)	(155,000)	(155,000)
TOTAL	239,500	258,250	277,938	298,609
OTHER AMOUNTS TO BE RAISED				
Overlay	332,929	339,588	346,379	353,307
TOTAL	332,929	339,588	346,379	353,307
STATE and COUNTY ASSESSMENTS				
Mosquito Control	55,791	55,791	55,791	55,791
Air Pollution	3,877	3,877	3,877	3,877
Metropolitan Area Planning Council	4,836	4,836	4,836	4,836
RMV Non-Renewal Surcharge	5,520	5,520	5,520	5,520
MBTA	228,974	234,698	240,566	246,580
Charter School Sending Tuition	18,370	18,370	18,370	18,370
TOTAL	317,368	323,092	328,960	334,974
WATER ENTERPRISE				
Salaries & Wages	117,983	117,983	122,750	125,818
Other Expenses	113,600	114,736	115,883	117,042
Existing Debt Service	10,305	5,330	0	0
Enterprise Fund Retained Earnings	50,000	50,000	50,000	50,000
TOTAL	291,888	288,049	288,633	292,860
SEWER ENTERPRISE				
Other Expenses	106,536	107,601	108,677	109,764
TOTAL	106,536	107,601	108,677	109,764
ARTICLES FROM OTHER AVAILABLE FUNDS				
Articles from SRF's	367,000	0	0	0
TOTAL	367,000	0	0	0
ARTICLES FROM FREE CASH				
General Stabilization Fund	75,000	50,000	50,000	50,000
Capital Stabilization Fund	75,000	50,000	50,000	50,000
Retirement Stabilization Fund	25,000	0	0	0
OPEB Fund	75,000	75,000	75,000	75,000
SPED Stabilization Fund	130,000	0	0	0
Town Meeting Articles	8,101	0	0	0
TOTAL	388,101	175,000	175,000	175,000
CAPITAL ARTICLES FROM FREE CASH				
Capital Outlay	430,941	452,488	475,112	498,868
TOTAL	430,941	452,488	475,112	498,868
TOTAL EXPENDITURES	41,157,649	44,256,438	45,883,478	48,047,197

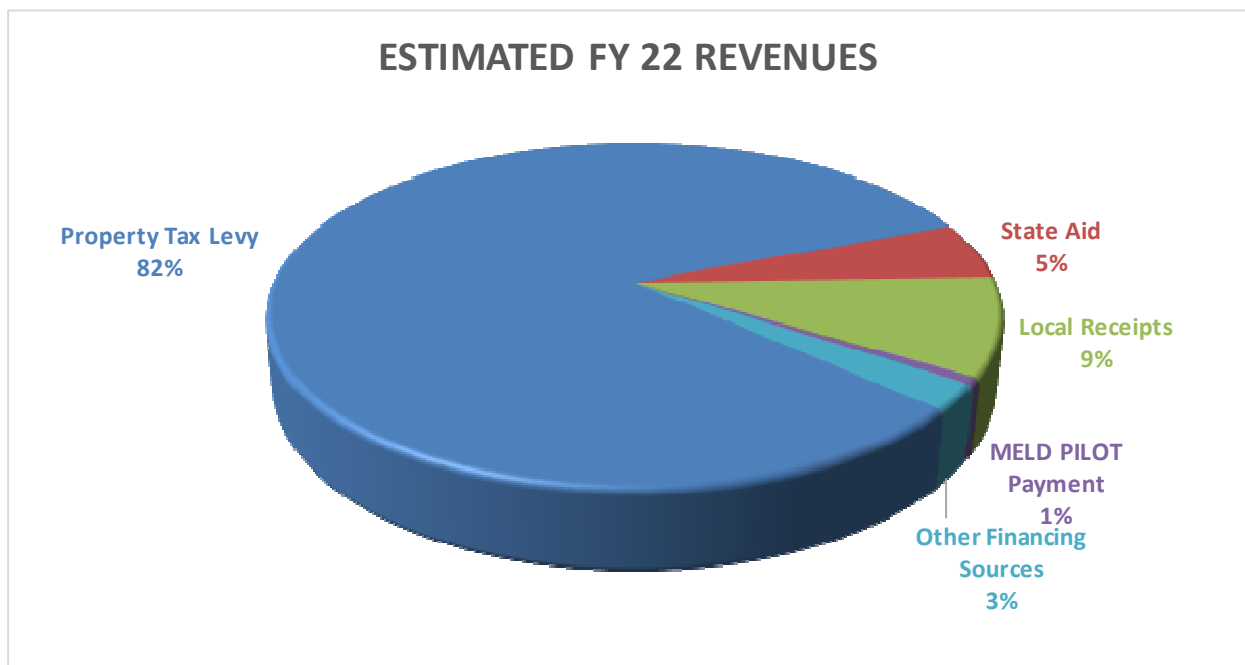
TOWN ACCOUNTANT/CFO'S BUDGET SUMMARY

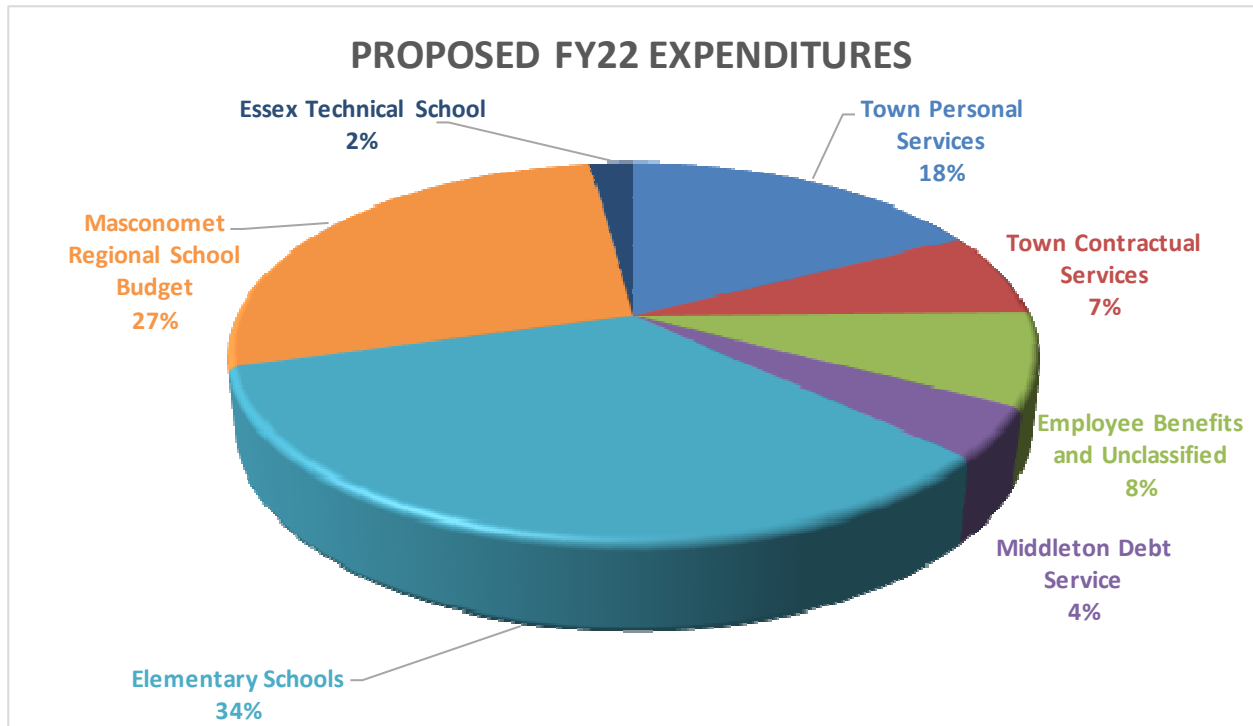
Introduction

This section is intended to provide highlights of the proposed FY22 budget, including revenue and expense summaries, highlights of some historical trends, and a look at some of the important policies that guide the budget development and how the Town is meeting those policy goals. The following sections will provide a more detailed breakdown of expenses by Department, then a summary look at what programs and services are supported by each departmental budget.

Budget Overview

The FY22 operating budget requests for the general fund total \$38,884,886. Below is a breakdown of the revenue sources and the requested expenditures.





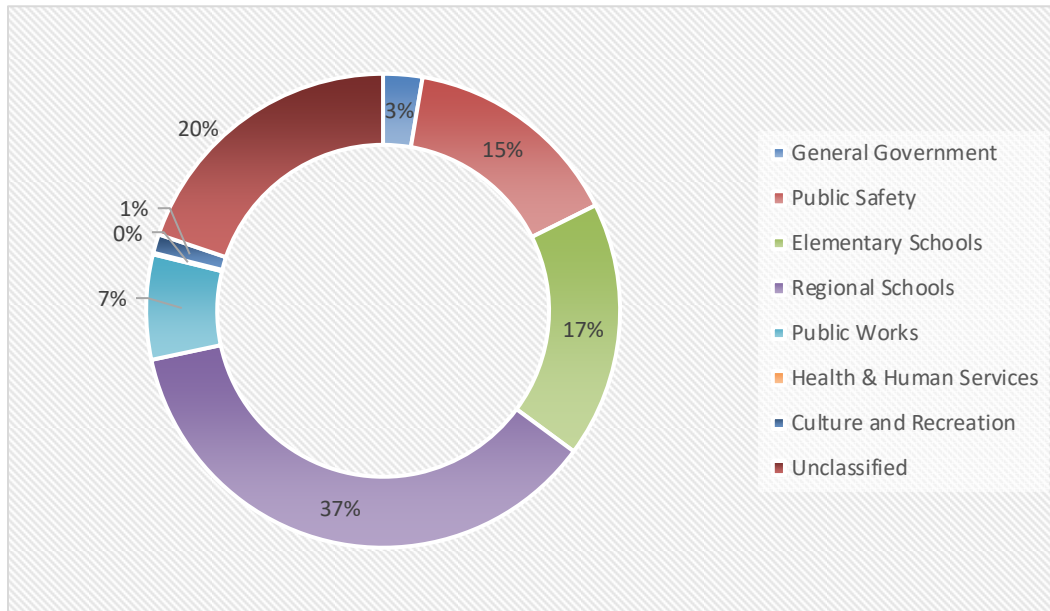
Per the FY22 operating projection, the available revenues total \$38,884,886, an increase of 3.6% over FY21. This is comprised of our tax levy, Cherry Sheet revenues, local receipts, contribution from MELD, transfers from receipt reserved for appropriation funds (e.g. Ambulance and PEG access) and indirect costs from the enterprise funds (water and SESD sewer fund).

The general fund operating budget is proposed at \$38,884,886, an increase of 3.3% over FY21. All departments were instructed to add 1% to personnel costs for those employees that are not covered under a contract. A summary of the general fund operating budget is on the following page.

Fiscal Year 2022 Budget Comparison

Department	FY2021			FY 2022			FY21 to FY22	
	Personal Services	Contractual	Total Budget	Personal Services	Contractual	Total Budget	Difference	% Change
Moderator	200	0	\$200	200	0	\$200	\$0	0.0%
Selectmen	281,453	40,615	\$322,068	294,663	40,615	\$335,278	\$13,210	4.1%
Finance Committee	2,100	101,780	\$103,880	2,121	101,780	\$103,901	\$21	0.0%
Town Accountant	132,442	37,250	\$169,692	146,361	37,250	\$183,611	\$13,919	8.2%
Board of Assessors	169,267	12,010	\$181,277	171,253	12,100	\$183,353	\$2,076	1.1%
Treasurer/Collector	186,751	43,950	\$230,701	189,538	43,950	\$233,488	\$2,787	1.2%
Custodian of Lands	2,500	0	\$2,500	2,500	0	\$2,500	\$0	0.0%
Town Counsel	0	80,000	\$80,000	0	80,000	\$80,000	\$0	0.0%
Information Technology	71,036	307,039	\$378,075	72,253	306,142	\$378,395	\$320	0.1%
Town Clerk	136,446	21,100	\$157,546	137,685	29,250	\$166,935	\$9,389	6.0%
Elections	42,960	13,750	\$56,710	24,065	12,750	\$36,815	(\$19,895)	-35.1%
Conservation Comm.	85,552	3,950	\$89,502	86,314	3,950	\$90,264	\$762	0.9%
Planning Board	101,754	9,310	\$111,064	103,477	10,310	\$113,787	\$2,723	2.5%
Board of Appeals	2,620	2,050	\$4,670	2,460	2,230	\$4,690	\$20	0.4%
Master Plan Committee	1,441	100	\$1,541	1,452	100	\$1,552	\$11	0.7%
Town Buildings	49,470	84,500	\$133,970	49,965	84,500	\$134,465	\$495	0.4%
Town Reports	0	6,000	\$6,000	0	6,000	\$6,000	\$0	0.0%
Police Department	1,734,056	280,725	\$2,014,781	1,776,927	291,275	\$2,068,202	\$53,421	2.7%
Fire Department	1,731,161	348,196	\$2,079,357	1,804,594	362,567	\$2,167,161	\$87,804	4.2%
Inspections Dept.	242,145	28,250	\$270,395	245,293	28,250	\$273,543	\$3,148	1.2%
Animal Control	22,914	3,900	\$26,814	23,027	3,900	\$26,927	\$113	0.4%
Constable	200	0	\$200	200	0	\$200	\$0	0.0%
Elementary School	9,105,060	3,881,444	\$12,986,504	9,284,493	3,870,098	\$13,154,591	\$168,087	1.3%
Essex Technical H.S.	0	698,796	\$698,796	0	809,456	\$809,456	\$110,660	15.8%
Masco School	0	10,204,052	\$10,204,052	0	10,473,077	\$10,473,077	\$269,025	2.6%
Masco Debt Service	0	103,740	\$103,740	0	102,490	\$102,490	(\$1,250)	-1.2%
Other School (OOD)	0	26,000	\$26,000	0	0	\$0	(\$26,000)	-100.0%
Public Works	686,645	314,921	\$1,001,566	699,741	315,800	\$1,015,541	\$13,975	1.4%
Snow and Ice	60,000	220,750	\$280,750	60,000	220,750	\$280,750	\$0	0.0%
Transfer Station	133,123	322,200	\$455,323	141,407	368,865	\$510,272	\$54,949	12.1%
Board of Health	110,974	24,800	\$135,774	114,457	24,800	\$139,257	\$3,483	2.6%
Council on Aging	197,599	46,217	\$243,816	200,042	46,217	\$246,259	\$2,443	1.0%
Veteran's Agent	19,427	71,900	\$91,327	19,611	66,900	\$86,511	(\$4,816)	-5.3%
Tri-Town Council	0	29,925	\$29,925	0	29,925	\$29,925	\$0	0.0%
Garden Club	0	5,000	\$5,000	0	5,000	\$5,000	\$0	0.0%
Library	410,964	192,951	\$603,915	424,431	190,847	\$615,278	\$11,363	1.9%
Recreation Comm.	23,830	25,774	\$49,604	24,845	25,774	\$50,619	\$1,015	2.0%
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	1,398,618	\$1,398,618	0	1,670,494	\$1,670,494	\$271,876	19.4%
Unclassified	0	2,902,514	\$2,902,514	0	3,093,100	\$3,093,100	\$190,586	6.6%
Total Budgets	\$15,744,090	\$21,905,077	\$37,649,167	\$16,103,374	\$22,781,512	\$38,884,886	\$1,235,719	3.3%

A break down of budgetary increases by function, excluding debt service, is provided on the following page.



Brief Description of Budget Changes

Selectmen/Town Administrator – This increase is due to contractual wage increases.

Town Accountant – During FY21 the Assistant Town Accountant increased hours from 24 hours a week to 32 hours a week, it was paid for out of the compensation reserve fund and it is in the departmental budget for FY22, the increase is due to this change.

Town Clerk - This increase is due to contractual obligation that are first time expenditures in FY22 relating to Laserfiche which was appropriated in FY19 for the digitization of historic records. The annual maintenance fee is included here within the Clerk's budget.

Elections – The decrease is due to a reduction in elections and early voting associated with those elections.

Planning Board – The FY22 budget includes additional funds for the Middleton Rail Trail Committee meeting secretary and operating costs.

Police Department – The FY22 budget includes half a year budget for the creation of a Captain's position.

Fire Department – Increases in equipment repairs for older fire apparatus as well as an increase for a new incident view software program.

Transfer Station – Increase of \$44,000 to account for the contractual 20% increase in trash disposal costs, the Transfer Station has also seen an increase in the amount of trash disposal.

Veteran's Services – The decrease is in veteran's aid primarily due to the Veteran's Agent finding better resources for the veterans' in town.

Debt Service – The current year numbers include approximately \$267,000 in BAN paydowns as the current BAN's have been rolled over for two fiscal years and MGL requires a principal paydown.

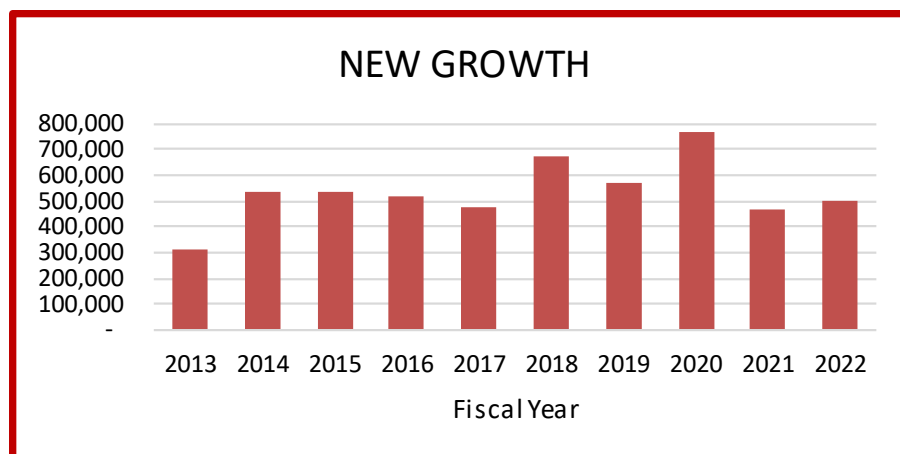
Unclassified – The primary cause of the increase in this line item is the increase in our Retirement Assessment of approximately 12.2% (net of the early payment discount and MELD's share). Health insurance saw a decrease in this year's budget to account for a on emonth premium holiday that MIHA has allocated to all communities. Property and liability insurance has also been increased by 17% to reflect the decrease in rewards that typically offset the premium as many programs that the Town typically partakes in were unavailble due to the ongoing pandemic.

Revenue Highlights

Taxes

As shown in the tables on the preceeding pages, property taxes make up 82% of the Town's general fund funding sources. There are three main factors that can affect the amount of revenue generated by real and personal property taxes; automatic 2.5% increase, new growth and overrides/exclusions.

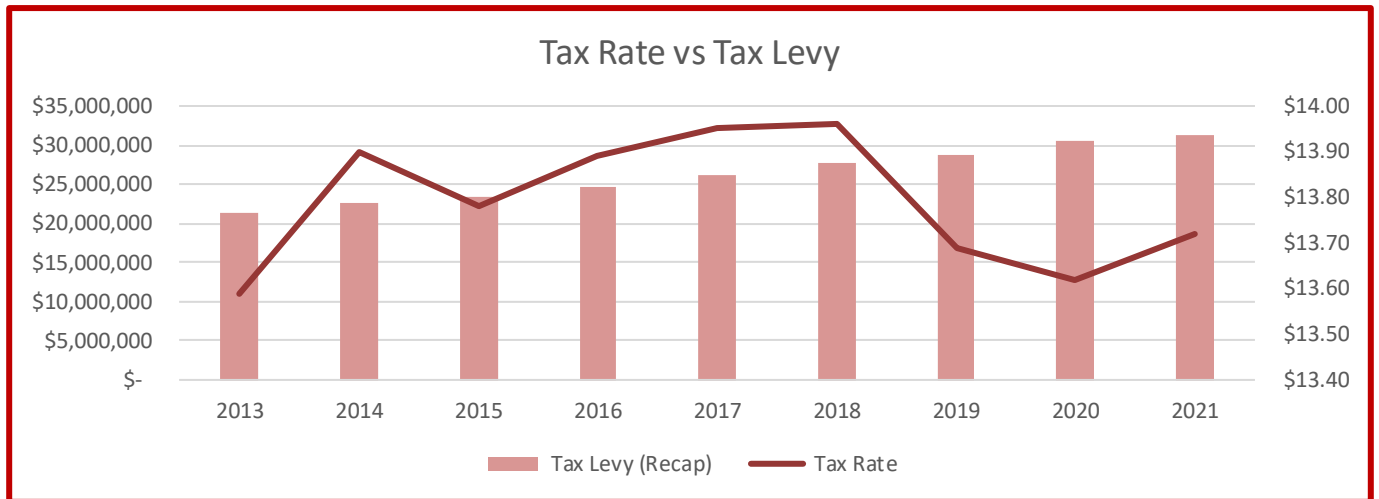
The 2.5% increase over the prior year levy is estimated to be \$766,762. In FY22 based on historic trends we are conservatively estimating new growth to be \$500,000.



The Town successfully passed a debt exclusion for the construction of the public facilities complex at 105 South Main Street. Exclusions/overrides are the only ways in which the Town

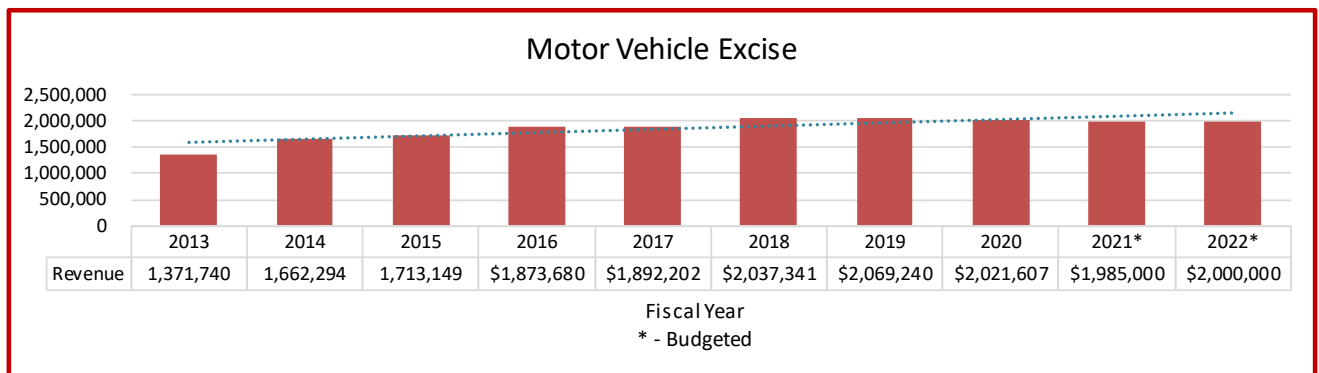
can permanently increase the tax levy to exceed the levy ceiling. In FY21 the Town's levy ceiling was \$56,844,682. The override is not reflected in the current budgeted numbers.

As you can see in the following charts, the Town tax levy is well below the levy ceiling. The Town's Maximum Allowable Levy for FY 21 was \$32,067,895; we are over this number as new debt exclusions are added into the FY22 estimate. For FY21 our excess levy capacity was \$871,534.



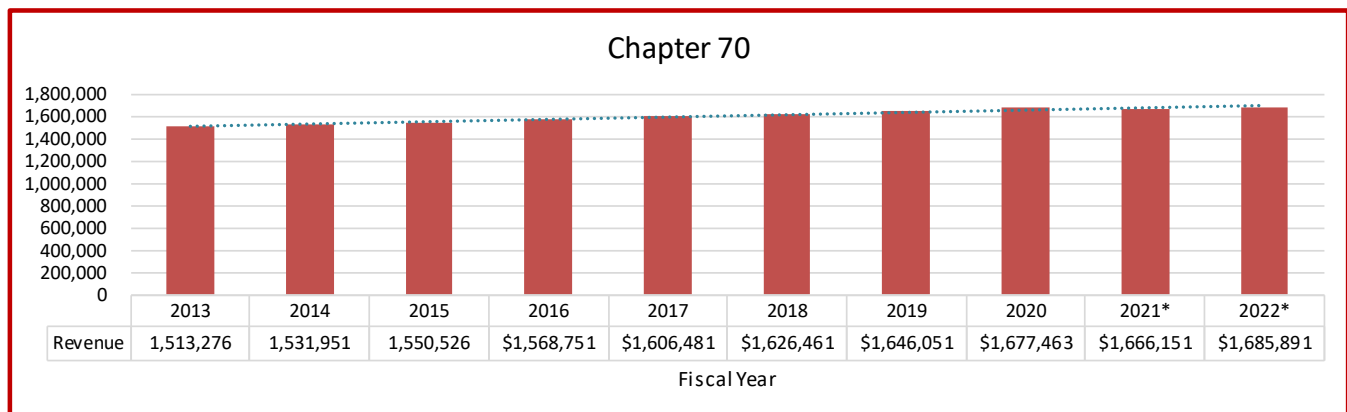
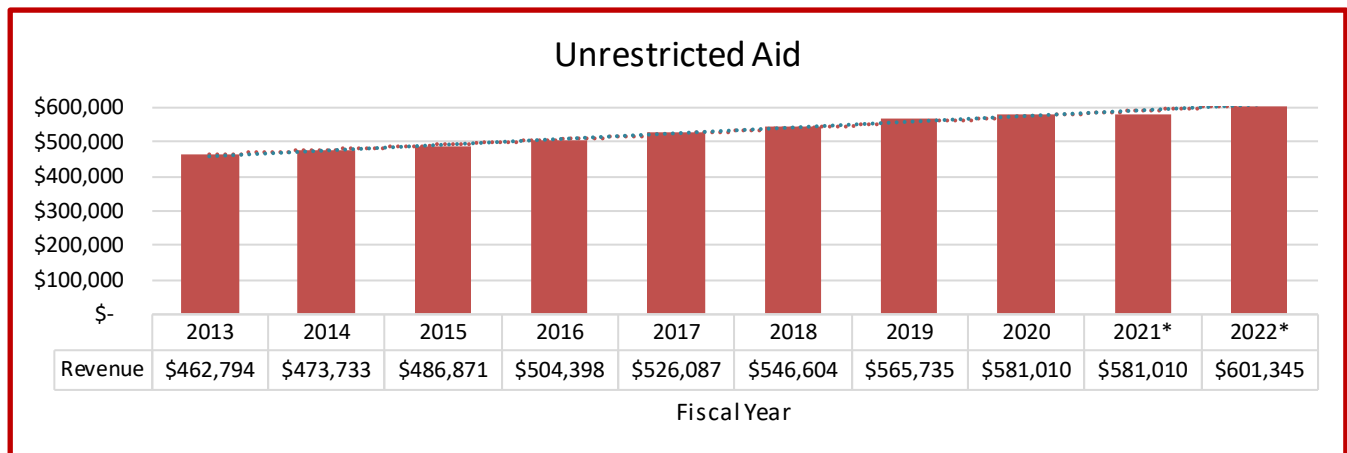
Motor Vehicle Excise Tax

This is the third largest revenue source for the Town and the largest source of local receipts. It is difficult to predict the revenue trends as it is based on the value of the vehicles owned by residents. We have been waiting to see a decline in motor vehicle excise taxes, but it has not happened yet, the slight decline present in FY2020 was due to the timing of the last commitment. We have increased the budget in FY22 to \$2,000,000 based on FY21 actuals thus far in the fiscal year.



State Aid

The primary source of state aid for the Town is Cherry Sheet revenues. This consists of local aid and specific reimbursements and distributions such as aid to public libraries, veterans' benefits, state owned land, charter school tuition and a number of other items. We are using the Senate Ways & Means proposed numbers for FY22 as a final budget has not been approved at this time.



Historical Revenues by Source

Historical Revenues by Sources								
Fiscal Year	2015	2016	2017	2018	2019	2020	2021**	2022**
Tax Levy	\$ 23,485,675	\$ 24,715,758	\$ 25,957,844	\$ 27,500,025	\$ 28,904,544	\$ 30,039,647	\$ 30,869,960	32,037,853
State Aid	\$ 2,136,049	\$ 2,150,789	\$ 2,257,920	\$ 2,292,743	\$ 2,367,469	\$ 2,344,911	\$ 2,058,111	2,091,012
Local Receipts	\$ 3,402,390	\$ 3,445,685	\$ 3,642,017	\$ 3,935,629	\$ 4,180,705	\$ 3,963,508	\$ 3,548,344	3,573,344
MELD	\$ 250,000	\$ 240,000	\$ 220,000	\$ 204,000	\$ 223,000	\$ 176,000	\$ 230,000	243,253
Transfers In	\$ 871,000	\$ 416,000	\$ 685,503	\$ 749,401	\$ 982,852	\$ 795,311	\$ 827,981	939,424
Total	\$ 30,145,114	\$ 30,968,232	\$ 32,763,284	\$ 34,681,798	\$ 36,658,570	\$ 37,319,377	\$ 37,534,396	\$ 38,884,886
** = Budgeted								

Financial Management Policies

Below are analysis of the aspects of the Town's financial management policies that are taken into account during the annual budget cycle.

Item #4: Stabilization Funds

General Stabilization Fund

Goal: Balance in the General Stabilization Fund of 5%-7% of the current year budgeted general fund operating appropriation

General Stabilization Fund Balance as of 12/31/20	\$	1,908,379
Fiscal Year 2022 Proposed general fund operating appropriation	\$	39,837,815
General Stabilization Fund balance as a % of GF operating		4.8%

5% of current year budgeted general fund operating appropriation	\$	1,991,891
7% of current year budgeted general fund operating appropriation	\$	2,788,647

Capital Stabilization Fund (Established at November 7, 2017 Special Town Meeting)

Goal: Balance in the Capital Stabilization Fund of 3%-5% of the current year budgeted general fund operating appropriation

Capital Stabilization Fund Balance as of 12/31/20	\$	699,329
Fiscal Year 2022 Proposed general fund operating appropriation	\$	39,837,815
Capital Stabilization Fund balance as a % of GF operating		1.8%

3% of current year budgeted general fund operating appropriation	\$	1,195,134
5% of current year budgeted general fund operating appropriation	\$	1,991,891

Pension Stabilization Fund (Established at May 8, 2018 Annual Town Meeting)

Goal: Funds to be available as a reserve for future extraordinary "catch up" contributions

Pension Stabilization Fund Balance as of 12/31/20	\$	291,610
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Special Education Stabilization Fund (Established at November 7, 2017 Special Town Meeting)

Goal: Balance in the Special Education Stabilization Fund of the average of the most recent five years actual special education spending including special education transportation costs not to exceed \$350,000

Special Education Stabilization Fund Balance as of 12/31/20	\$	219,330
Average of past five years actual special education spending	\$	2,943,332

Difference to \$350,000	\$	(130,670)
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Item #5: Free Cash

Goal: Maintain Free Cash at a target range of at least 3% of the prior year general fund operating appropriation

Free Cash Certification as of 7/1/2020	\$	3,224,241
Fiscal Year 2021 operating appropriation	\$	37,649,167
Free Cash Certification as a % of prior year operating appropriation		8.6%

Item #6 Excess Levy Capacity

Goal: Maintain Excess Levy Capacity of at least 1% of last budgeted general fund operating appropriation

Excess Levy Capacity from Fiscal Year 2020 Recapitulation	\$	871,534
Fiscal Year 2021 Tax Recap General Fund Appropriation		38,330,832
Excess Levy Capacity balance as a % of GF operating		2.3%

Item #7 Reserve Funds

General Reserve Fund

Goal: Annual appropriation shall be 1% of general fund expenditures excluding schools

Proposed Fiscal Year 2022 General Reserve Fund		100,000
Fiscal Year 2022 Proposed general fund operating appropriation (Excluding schools)		15,226,787
General Reserve Fund as a % of general fund operating appropriation (excluding schools)		0.7%
1% of proposed FY22 General Fund operating appropriation (excluding schools)	\$	152,268

Item #8 Debt Management

Annual Debt Service - Exclusive of Exempt Debt

Goal: Annual debt service exclusive of exempt debt shall be no less than 2% nor more than 10% of current year budgeted general fund operating appropriation

Fiscal Year 2022 annual debt service exclusive of exempt debt	133,000
Fiscal Year 2022 Proposed general fund operating appropriation	39,837,815
Annual debt service exclusive of exempt debt as a % of current year general fund appropriation	0.3%

Annual Debt Service - Inclusive of Exempt Debt

Goal: Annual debt service inclusive of exempt debt shall be no more than 15% of current year budgeted general fund operating appropriation

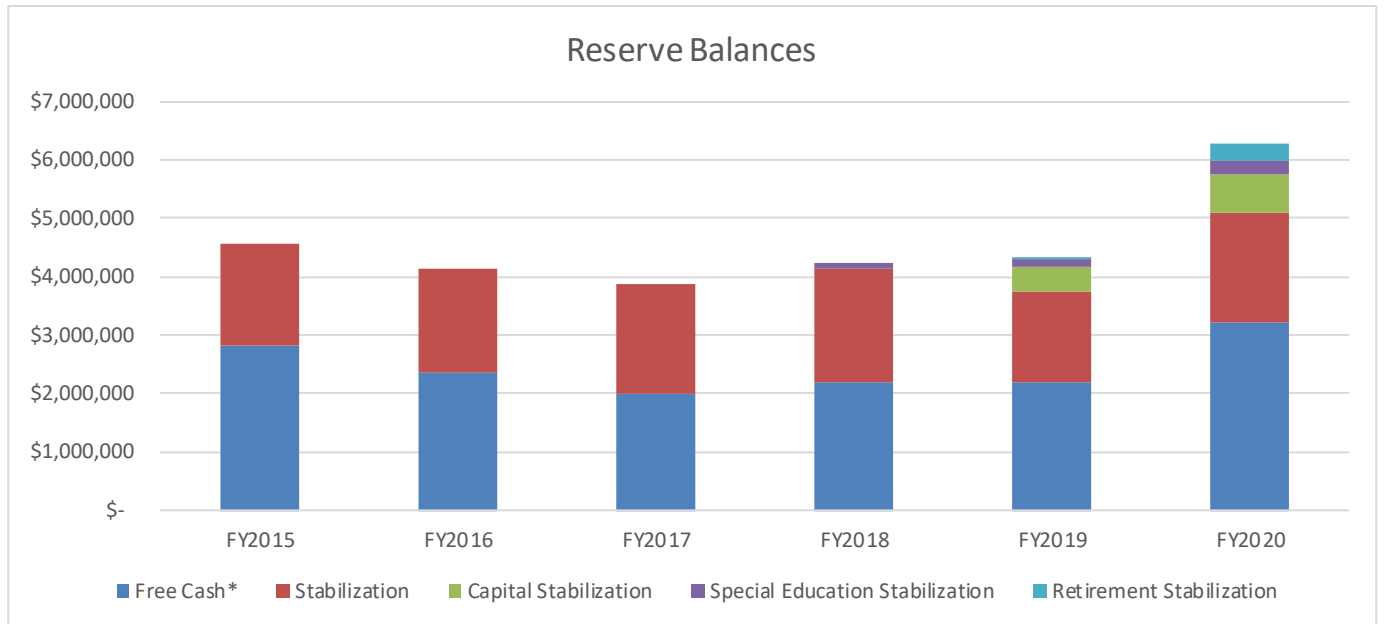
Fiscal Year 2021 annual debt service inclusive of exempt debt	\$2,468,099
Fiscal Year 2021 Proposed general fund operating appropriation	\$ 39,837,815
Annual debt service exclusive of exempt debt as a % of current year general fund appropriation	6.2%

Municipal and Reserve Fund Balances

Free Cash Certification	\$3,224,241
General Stabilization Fund as of 12/31/20	\$1,908,379
Capital Stabilization Fund as of 12/31/20	\$699,329
Retirement Stabilization Fund Balance as of 12/31/20	\$291,610
Special Education Stabilization Fund Balance as of 12/31/20	\$219,330
Ambulance Fund as of 12/31/20	\$767,500
PEG Fund Balance as of 12/31/20	\$359,445
OPEB Fund Balance as of 12/31/20	\$1,676,217
Special Education Reserve Fund Balance 12/31/20	\$146,741

Reserve Balances						
	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
Free Cash*	\$ 2,827,353	\$ 2,342,514	\$ 1,997,831	\$ 2,208,799	\$ 2,201,174	\$ 3,224,241
Stabilization	\$ 1,725,063	\$ 1,779,386	\$ 1,884,030	\$ 1,941,665	\$ 1,534,903	\$ 1,859,534
Capital Stabilization	\$ -	\$ -	\$ -	\$ -	\$ 419,227	\$ 681,430
Special Education Stabilization	\$ -	\$ -	\$ -	\$ 100,168	\$ 157,270	\$ 213,716
Retirement Stabilization	\$ -	\$ -	\$ -	\$ -	\$ 25,202	\$ 284,146
Total	\$ 4,552,416	\$ 4,121,900	\$ 3,881,861	\$ 4,250,632	\$ 4,337,775	\$ 6,263,067

* Free Cash listed as certified amounts; not amounts after spending



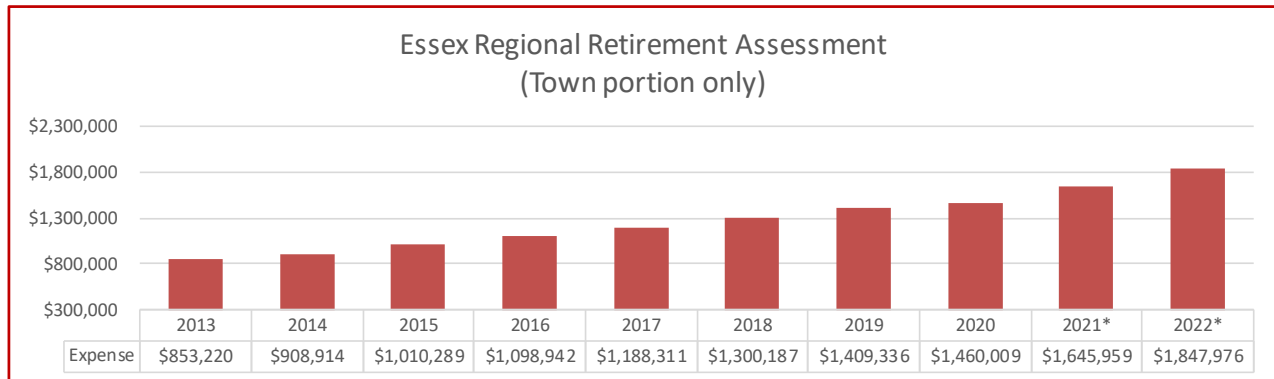
Other Post-Employment Benefits (OPEB)

The Town operates the OPEB fund as a trust fund for the use of paying future OPEB benefits. As of July 1, 2020, the net OPEB Obligation for the Town was \$17,937,213. This significant decrease is due to a change in assumptions regarding Medicare.

ACTUARIAL DATE	NET OPEB LIABILITY	CHANGE	% CHANGE	% FUNDED
7/1/2014	\$ 13,216,570	\$ (710,080)	-5.4%	0.00%
7/1/2016	\$ 18,724,749	\$ 5,508,179	29.4%	4.25%
7/1/2017	\$ 21,003,940	\$ 2,279,191	10.9%	4.54%
7/1/2018	\$ 24,436,261	\$ 3,432,321	14.0%	5.03%
7/1/2020	\$ 17,937,213	\$ (6,499,048)	-36.2%	7.09%

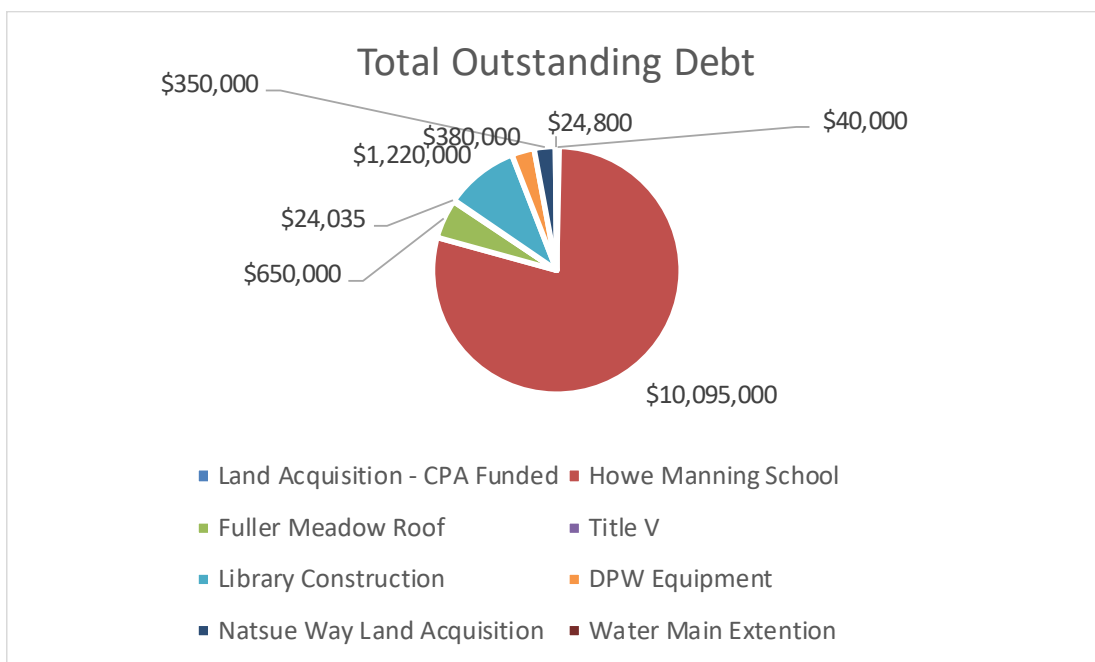
Essex Regional Retirement Assessment

The Town is a member of the Essex Regional Retirement System. As such, an annual assessment is charged to the Town based on the prior year's pensionable salary information. In FY 2022 the assessment is anticipated to increase by 12.21 %. Middleton pays the full amount on July 1st to take advantage of the savings offered by Essex Regional Retirement System and allocates to the Middleton Electric Light Department their share of this expense. In FY 2022 it is anticipated that the Town's share of the retirement assessment will be \$1,847,976.

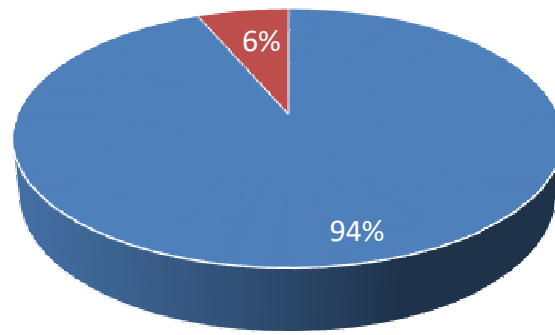


Debt Service

Below are various charts representing the Town's existing debt service obligations, they do not include any anticipated new debt issuances nor does it include Middleton's share of regional school debt service.



Excluded vs Non-Excluded



■ Excluded Debt ■ Non-Excluded Debt

BALANCED BUDGET SUMMARY

	FY2020 ACTUAL	FY2021 BUDGET	FY2022 BUDGET	\$ Change	% Change
Revenues					
Property Tax Levy	\$ 29,953,115	\$ 31,196,361	\$ 32,463,694	\$ 1,267,333	4.06%
State Aid/Cherry Sheet	2,344,911	2,375,375	2,408,380	33,005	1.39%
Local Receipts	4,164,363	3,701,114	3,573,344	(127,770)	-3.45%
Other Revenues	906,108	1,057,981	1,127,765	69,784	6.60%
Total General Fund Revenues	\$ 37,368,497	\$ 38,330,831	\$ 39,573,184	\$ 1,242,353	3.24%
Expenditures					
General Government	\$ 1,660,020	\$ 2,029,396	\$ 2,055,233	\$ 25,837	1.27%
Public Safety	4,217,887	4,391,547	4,536,033	144,486	3.29%
Education (local & regional)	23,003,977	24,019,092	24,539,614	520,522	2.17%
Public Works	1,632,737	1,737,639	1,806,563	68,924	3.97%
Human Services	246,121	505,842	506,952	1,110	0.22%
Culture & Recreation	588,008	664,519	676,897	12,378	1.86%
Debt Service	1,439,571	1,398,618	1,670,494	271,876	19.44%
Employee Benefits & Insurance	2,496,377	2,902,514	3,093,100	190,586	6.57%
Non-Appropriated Amounts	681,112	681,664	688,297	6,633	0.97%
Total General Fund Expenditures	\$ 35,965,810	\$ 38,330,831	\$ 39,573,183	\$ 1,242,352	3.24%
Water Enterprise Fund (indirect costs included in General Fund Budget)	\$ 164,110	\$ 239,853	\$ 241,448	\$ 1,595	0.66%
Sewer Enterprise Fund (indirect costs included in General Fund Budget)	\$ 106,100	\$ 106,100	\$ 106,100	\$ -	0.00%

REVENUE BUDGET SUMMARY

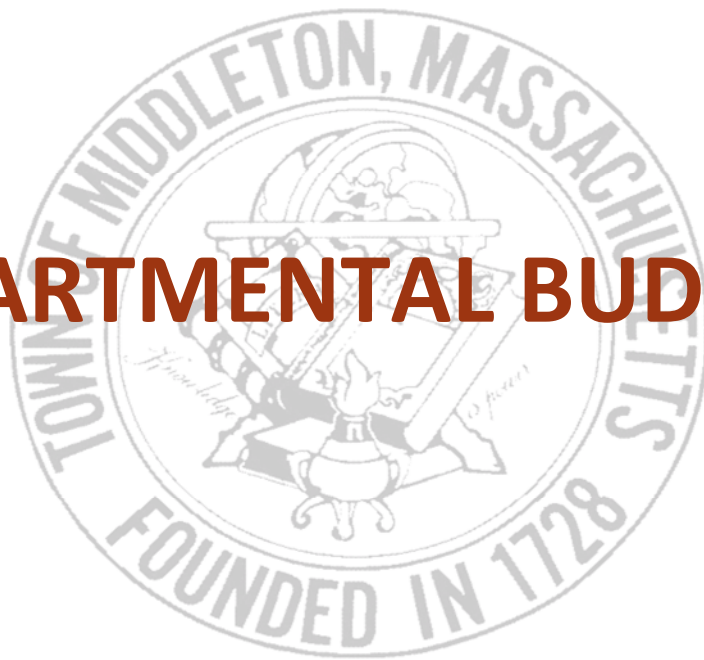
	FY020 Actual	FY2021 Budget	FY2022 Budget	\$ Change	% Change
PROPERTY TAX LEVY					
Prior Year Tax Levy Limit		29,471,490	30,670,471	1,198,981	4.07%
2.5% Increase		736,787	766,762	29,975	4.07%
Certified New Growth		462,194	500,000	37,806	8.18%
Tax Levy Limit Total		30,670,471	31,937,233	1,266,762	4.13%
Debt Exclusions		1,397,424	1,357,476	(39,948)	-2.86%
Maximum Allowable Levy		32,067,895	33,294,709	1,226,814	3.83%
Excess Tax Levy Capacity		(871,534)	(831,015)	40,519	-4.65%
TOTAL Actual Tax Levy	29,953,115	31,196,361	32,463,694	1,267,333	4.06%
TOTAL State Aid Cherry Sheet	2,344,911	2,375,375	2,408,380	33,005	1.39%
ESTIMATED LOCAL RECEIPTS					
Motor Vehicle Excise	2,021,607	1,985,000	2,000,000	15,000	0.76%
Other Excise- Room	153,075	60,000	60,000	-	0.00%
Other Excise - Meals	213,683	180,000	180,000	-	0.00%
Penalties/Interest on Taxes and Excises	121,012	80,000	80,000	-	0.00%
Payments in Lieu of Taxes	307,126	130,000	130,000	-	0.00%
Other Charge for Services - TSS	220,240	210,000	210,000	-	0.00%
Fees	139,543	115,000	135,000	20,000	17.39%
Departmental Revenue - Libraries	3,090	2,500	2,500	-	0.00%
Departmental Revenue - Cemeteries	52,000	40,000	40,000	-	0.00%
Other Departmental Revenue	173,192	140,000	140,000	-	0.00%
Licenses/Permits	595,093	480,000	480,000	-	0.00%
Fines and Forfeits	13,269	10,000	10,000	-	0.00%
Investment Income	100,811	70,000	60,000	(10,000)	-14.29%
Medicaid Reimbursement	25,767	20,000	20,000	-	0.00%
HM Bond Premium Offset	24,855	25,844	25,844	-	0.00%
Miscellaneous Non-Recurring	-	152,770	-	(152,770)	-100.00%
TOTAL Local Receipts	4,164,363	3,701,114	3,573,344	(127,770)	-3.45%
AVAILABLE FUNDS/OTHER FINANCING					
Transfers from Enterprise Funds for Indirect	25,810	48,461	-	(48,461)	-100.00%
Transfer from Ambulance Fund	527,000	624,250	621,821	(2,429)	-0.39%
Transfer from Weights & Measures Fund	22,792	-	-	-	0.00%
Transfer from PEG Fund	154,406	155,270	157,516	2,246	1.45%
Transfer from Capital Stabilization Fund	-	-	105,175	105,175	100.00%
MELD	176,100	230,000	243,253	13,253	5.76%
TOTAL Other Available Funds	906,108	1,057,981	1,127,765	69,784	6.60%
TOTAL REVENUES	37,368,497	38,330,831	39,573,184	1,242,353	3.24%

EXPENDITURE BUDGET SUMMARY

A. APPROPRIATIONS	FY2020	FY2021	FY2022		
GENERAL GOVERNMENT	Actual	Budget	Budget	\$ Change	% Change
Town Moderator	200	200	200	-	0.00%
Selectmen/Town Administrator	309,919	322,068	335,278	13,210	4.10%
Finance Committee	1,076	3,880	3,901	21	0.54%
Finance Committee Reserve Fund	38,746	100,000	100,000	-	0.00%
Town Accountant	157,968	169,692	183,611	13,919	8.20%
Assessors	183,272	181,277	183,353	2,076	1.15%
Treasurer/Collector	227,933	230,701	233,488	2,787	1.21%
Custodian of Town Lands	2,500	2,500	2,500	-	0.00%
Town Counsel	81,402	80,000	80,000	-	0.00%
Management Information Systems	207,448	378,075	378,395	320	0.08%
Town Clerk	140,236	157,546	166,935	9,389	5.96%
Elections	24,301	56,710	36,815	(19,895)	-35.08%
Conservation Commission	76,274	89,502	90,264	762	0.85%
Planning Board	99,704	111,064	113,787	2,723	2.45%
Board of Appeals	2,475	4,670	4,690	20	0.43%
Master Plan Committee	512	1,541	1,552	11	0.71%
Town Building	104,145	133,970	134,465	495	0.37%
Town Report	1,910	6,000	6,000	-	0.00%
TOTAL	1,660,020	2,029,396	2,055,233	25,837	1.27%
PUBLIC SAFETY					
Police	1,986,988	2,014,781	2,068,202	53,421	2.65%
Fire	1,948,426	2,079,357	2,167,161	87,804	4.22%
Building Inspection	258,261	270,395	273,543	3,148	1.16%
Animal Control	24,012	26,814	26,927	113	0.42%
Constable	200	200	200	-	0.00%
TOTAL	4,217,887	4,391,547	4,536,033	144,486	3.29%
EDUCATION					
Middleton Elementary Schools	11,877,356	12,986,504	13,154,591	168,087	1.29%
Out of District Tuition	-	26,000	-	(26,000)	100.00%
Masconomet Regional Assessment	10,350,468	10,307,792	10,575,567	267,775	2.60%
Essex Tech Assessment	776,153	698,796	809,456	110,660	15.84%
TOTAL	23,003,977	24,019,092	24,539,614	520,522	2.17%
PUBLIC WORKS & FACILITIES					
DPW Administration	993,802	1,001,566	1,015,541	13,975	1.40%
Snow & Ice Removal	207,492	280,750	280,750	-	0.00%
Transfer Station	431,443	455,323	510,272	54,949	12.07%
TOTAL	1,632,737	1,737,639	1,806,563	68,924	3.97%
HUMAN SERVICES					
Board of Health	129,528	135,774	139,257	3,483	2.57%
Council on Aging	21,123	243,816	246,259	2,443	1.00%
Veterans Agent	63,816	91,327	86,511	(4,816)	-5.27%
Tri-Town Council	28,500	29,925	29,925	-	0.00%
Garden Club	3,154	5,000	5,000	-	0.00%
TOTAL	246,121	505,842	506,952	1,110	0.22%

Expenditure Budget Summary (cont.)	FY2020 Actual	FY2021 Budget	FY2022 Budget	\$ Change	% Change
CULTURE and RECREATION					
Library	549,973	603,915	615,278	11,363	1.88%
Recreation Commission	34,893	49,604	50,619	1,015	2.05%
Historical Commission	-	1,000	1,000	-	0.00%
Memorial Day	3,142	5,000	5,000	-	0.00%
Chief Wills Festival	-	5,000	5,000	-	0.00%
TOTAL	588,008	664,519	676,897	12,378	1.86%
Debt Service					
Existing General Fund Debt	1,327,845	1,293,618	1,600,494	306,876	23.72%
BAN Interest	111,726	55,000	55,000	-	0.00%
Issuance Cost	-	50,000	15,000	(35,000)	100.00%
TOTAL	1,439,571	1,398,618	1,670,494	271,876	19.44%
EMPLOYEE BENEFITS & LIABILITY INS					
Salary Reserve	23,785	90,000	90,000	-	0.00%
Retirement Assessment	1,460,009	1,645,959	1,847,976	202,017	12.27%
Unemployment	23,564	15,000	15,000	-	0.00%
Health Insurance	700,298	845,055	797,624	(47,431)	-5.61%
Life insurance	2,313	3,000	3,000	-	0.00%
Medicare	95,679	100,000	100,000	-	0.00%
Property, Liability & Worker's Comp In	190,729	203,500	239,500	36,000	17.69%
TOTAL	2,496,377	2,902,514	3,093,100	190,586	6.57%
NON-APPROPRIATED AMOUNTS					
Overlay	293,030	326,401	332,929	6,528	2.00%
Tax Title	38,000	38,000	38,000	-	0.00%
State Assessments	338,391	317,263	317,368	105	0.03%
Fire Detail Deficit Raised	11,691	-	-	-	0.00%
TOTAL	681,112	681,664	688,297	6,633	0.97%
TOTAL EXPENDITURES	35,965,810	38,330,831	39,573,183	1,242,352	3.24%
WATER ENTERPRISE FUND					
TOTAL	197,531	241,448	291,888	50,440	20.89%
SEWER ENTERPRISE FUND					
TOTAL	100,803	106,100	106,536	436	0.41%

DEPARTMENTAL BUDGETS



GENERAL GOVERNMENT



Board of Selectmen/Town Administrator

Programs and Services

The Town Administrator is appointed by the five-member Board of Selectmen and is the full-time Chief Administrative Officer of the Town and the Town's Chief Procurement Officer. The Town Administrator's Office oversees the day-to-day operations of the Town, and represents the Selectmen and Town at all federal, state, regional, and municipal meetings which affect the status and future of the Town. The Town Administrator's Office assembles and presents to the Selectmen and Finance Committee the Annual Budget, including a Capital Improvement Program, and administers the adopted operating and capital budgets. The Town Administrator's Office keeps the Board of Selectmen fully informed regarding all departmental operations, fiscal affairs, problems, and administrative actions and provides the Board with suggested alternative courses of action.

The Town Administrator's Office also implements all policy directives of the Board of Selectmen, negotiates all labor contracts, manages personnel and human resources, and promotes cooperation and teamwork among all Town Departments, all under the policy direction of the five-member Board of Selectmen.

Prior Year Major Accomplishments

- The dominant story in the fourth quarter of FY20 and the entirety of FY21 was the COVID-19 global pandemic. COVID affected all municipal operations and created challenges nobody anticipated. Like any crisis, COVID also created opportunities and showed us things about the organization we did not know:
 - With the outbreak of COVID, the Administration on March 16, 2020, closed non-continuous operations to the public. Departments continued to operate and skeleton crews worked on-site. The balance of employees worked remotely. The transition to remote work occurred seamlessly. Investments made in technology in recent years and the dedication of employees allowed this transition to succeed. As importantly, the public quickly adjusted to this new method of service delivery.
 - Memorial Hall and Inspectional Services reopened to the public on a limited basis on June 1, 2020. Limits were placed on the number of visitors that could be in the buildings at a given time. Much of the in-person interactions were by appointment. Residents continued to transact business online.
 - Employees took on new roles in confronting COVID, assuming duties completely unrelated to their regular positions, but vital to the operation of the Town under a new paradigm. They became logistics specialists, technology advisors, reopening innovators, and grant writers.

- COVID resulted in much damage and forced a lot of change. The recovery - economic and otherwise - is expected to take years. We will continue to work closely with employees, residents, the business community, and others in emerging from the crisis.
- With the invaluable assistance of the Town Accountant/CFO and Finance Team, the Town succeeded in getting its bond rating raised. The Town's bond rating went from Aa2 from Moody's Investor Service to AA+ with a stable outlook from S & P (Standard & Poor's) Global Ratings. AA+ is the second highest rating available; only AAA is better. The rating upgrade was the culmination of a multi-year effort of building the finance team, updating the Town's Financial Management Policies, and modernizing financial management practices that meet both the letter and spirit of municipal finance laws and generally accepted financial management practices. The Town's strong rating allows it to borrow at very low interest rates. This was borne out in September 2020 when the Town issued 5-year notes that delivered an interest rate of 0.307%!
- The certified public accounting firm of Roselli, Clark & Associates continued to audit the Town's financial statements and financial management practices. The management letter revealed no material weaknesses and noted continuing improvements in financial operations.
- The Town Administrator's Office led the effort to find a new Police Chief to succeed Chief James DiGianvittorio who retired in FY21. Chief William Sampson took over as Chief in February 2021. The Town received invaluable assistance from the recruiting firm Municipal Resources, Inc. (MRI). A Community Panel assisted in the evaluation of candidates. The Community Panel consisted of Scott Morrison, Meghan Walter, Jason Vining, Meredith Shaw, Melissa Gaspar, and Tanya Shallop.
- Public Facilities Project: Work continued on planning the public facilities project at 105 South Main Street. The project will consist of a combined Fire and Police Station and a combined Community Center and Town Hall:
 - The Master Development Planning Committee completed the planning study, preliminary layout, and cost estimate for the facilities project.
 - With the help of the Legislative delegation, the Town secured a \$25,000 earmark toward the new public safety building.
 - At the time of printing, approval of design and construction funding will be sought from the 2021 Annual Town Meeting and Annual Election.
- Completed the compensation study of non-union positions to establish pay equity among employee classes, ensuring compliance with the Massachusetts Pay Equity Law and other fair pay laws. It also helps to ensure internal and external pay equity of employee compensation which assists us in retaining valued employees.

- Drafted revisions to the personnel bylaw and related Charter language to streamline personnel management and reflect historic practices. Implementation was delayed by COVID; implementation is planned for the latter portion of FY21 and FY22.
- The Assistant Town Administrator/HR Director completed grant-funded projects to develop an ADA self-evaluation and transition plan, digitize cemetery records and implement the Munis HR module.
- The Assistant Town Administrator continued to lead a multi-town effort to establish a regional information technology (IT) collaborative. The collaborative is expected to provide better, faster, more secure computing, improved support for users, and reduced costs from economies of scale.
- Conducted labor negotiations with the Middleton Benevolent Police Organization, Full Time Firefighters, and DPW Employees Organization. Contracts always strive to balance fair compensation and benefits with respect for the impact on taxpayers.
- The Town Administrator initiated a regular series of videos. These videos focused on timely topics and included interviews with local officials. The videos are posted online and distributed through social media.

Goals for Coming Year

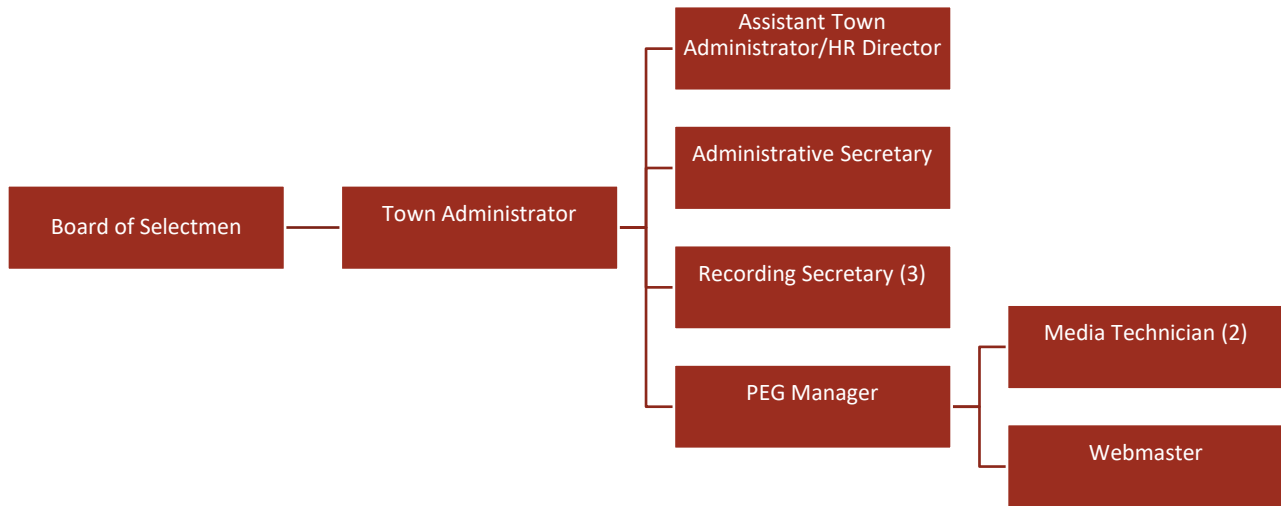
- Secure Town Meeting funding and a debt exclusion vote at the ballot for design and construction of the municipal complex at 105 South Main Street. Funding support will also be sought from the legislative delegation and other sources in order to lessen the impact on taxpayers.
- Continue to advance the persistent improvement of municipal government services.
- Working with regional partners, implement the regional information technology (IT) collaborative.
- Build a fiber network linking Middleton's municipal buildings and connect to Danvers', the regional IT host.
- Begin implementing the findings and recommendations of the Americans with Disabilities Act (ADA) self-evaluation and transition plan. This will ensure accessibility for our entire population as well as avert penalties that could be levied for non-compliance with the 30-year-old federal statute.
- Continue to update job descriptions, digitize HR records, analyze and improve HR policies and procedures, and train employees on new Employee Handbook policies.

- The Town Administrator’s Office will continue its work on a number of long-term initiatives and programs, including:
 - Work with the Massachusetts Division of Capital Asset Management and Maintenance (DCAMM) to accept deeds to sixteen (16) parcels totaling 111 acres of riverfront property and other sensitive lands near the Ipswich River. The parcels were owned by the former Essex County. Additional legislation is required to complete the transfer.
 - Pursue transparency initiatives by increasing the distribution of information through digital and web-based formats, cable broadcasting, and other media.
 - Lead public outreach and education efforts to increase participation in Town Meetings, elections, and civic engagement.
 - Maintain good labor relations while respecting the impact of labor contracts on taxpayers.
 - Expand efforts to retain existing businesses, attract new businesses, and support responsible development in order to ease the burden on residential taxpayers. Efforts will include active participation in the Middleton Board of Trade, regional economic development forums, and other outreach efforts.
 - Improve compliance with “good government” laws, including the Open Meeting Law, Public Records Law, and Conflict of Interest Law by providing informational materials and opportunities to department heads, boards, and committees.
 - Implement the recommendations of the Town’s auditor and continue implementation of best practices in financial management.
 - Evaluate the need and benefit of administrative and operational policies and changes.
 - Work with the Town’s legislative delegation, State agencies, and others to secure funding for the replacement of the Maple Street (Route 62) bridge over the Ipswich River and the reconstruction of Maple Street from Middleton Square to the Danvers town line.
 - Explore regionalization opportunities that improve service delivery and/or reduce costs.
 - Continue to investigate ways to improve the Town’s financial stability, identifying new revenues and reduced expenditures.

- Develop office procedures for the Town Administrator's Office and across the organization, to ensure continuity of operations in the event of transitions. In the Town Administrator's Office, these include the annual calendar of recurring events, reappointments, licensing, bills payables, receipts, payroll, and similar functions.
- Continue negotiations on a new inter-municipal agreement with the Town of Danvers to improve cost sharing and system maintenance of the towns' public water system. As part of this ongoing collaboration, we will work with Danvers to address DEP compliance requirements around safe drinking water.
- With the Public Works Department, continue to explore, evaluate options, and recommend changes to the Town's solid waste management program to address rising costs associated with significant changes in market conditions.
- Negotiate a new cable franchise agreement with Comcast/Xfinity.
- Be ever mindful to balance the needs and wants of the community with the financial interests of residents.

Selectmen/Town Administrator	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 97,642	\$ 92,271	\$ 94,554	\$ 95,500
DEPT. HEAD SALARY	\$ 137,200	\$ 142,000	\$ 152,000	\$ 164,000
SELECTMEN SALARIES	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
PART TIME	\$ -	\$ 21,946	\$ 26,399	\$ 26,663
Total Salaries & Wages	\$ 243,342	\$ 264,716	\$ 281,453	\$ 294,663
ADVERTISING	\$ 893	\$ 435	\$ 1,250	\$ 1,250
TRAINING AND EDUCATION	\$ 1,510	\$ 8,330	\$ 9,150	\$ 9,150
OUT OF DISTRICT TUITION	\$ -	\$ 22,616	\$ -	\$ -
POSTAGE	\$ 698	\$ 616	\$ 1,000	\$ 1,000
COPIER/PRINTING	\$ 923	\$ 324	\$ -	\$ -
CONTRACTUAL SERVICES	\$ 15,356	\$ -	\$ 10,000	\$ 10,000
CENTRAL OFFICE SUPPLIES	\$ 2,470	\$ 2,559	\$ 3,000	\$ 3,000
TRAVEL	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000
OPERATING SUPPLIES	\$ 79	\$ 277	\$ 750	\$ 750
DUES,FEES, AND SUBSCRIPTIONS	\$ 4,415	\$ 5,046	\$ 9,465	\$ 9,465
Total Other Expenses	\$ 31,344	\$ 45,203	\$ 40,615	\$ 40,615
Total Selectmen:	\$ 274,686	\$ 309,919	\$ 322,068	\$ 335,278

Organizational Chart



FTE %	FY20	FY21	FY22
Board of Selectmen/Town Administrator			
Town Administrator	1.00	1.00	1.00
Assistant Town Administrator/HR Director	1.00	1.00	1.00
Administrative Secretary	0.48	0.48	0.48

Town Accountant

Programs and Services

Accounting Department is responsible for all financial matters for the Town. The Town Accountant/CFO oversees the Accounting Department and supervises the Treasurer/Collector's Department. The CFO maintains a complete set of financial records for all town accounts, appropriations, and debts. The CFO prepares financial data, financial statements for the State, annual reports, Free Cash certification, Schedule A, official statements, supports the preparation of the Town Budget, and oversees insurance matters. The Department manages the expenditures and revenues of all town and school funds, examines all department bills and payrolls for accuracy, legality and availability of funds before payment by the Treasurer. The Department oversees and prepares biweekly town and school payables warrants.

Prior Year Major Accomplishments

- The Town was able to close the fiscal year, certify free cash, and submit the Schedule A and other forms required by the State as part of the Tax Rate setting process within a timely manner.
- Fieldwork for the Town's audit was completed before the end of the first quarter of the fiscal year.
- Implemented ClearGov to streamline the budget process and reduce the amount of paperwork associated with compiling the budget.
- Accounted for and submitted all reimbursement requests for all eligible expenses related to the COVID-19 pandemic for reimbursements from the CARES Act facilitated through the Commonwealth as well as reimbursements from FEMA.
- With the help of the Assistant Town Accountant's increased hours our office was able to stay on track with all normal activities while both working remotely and in the office during the pandemic.
- Worked with the Treasurer/Collector to obtain an AA+ bond rating with Standards and Poor, which was a change from the Town's usual bond rating agency.

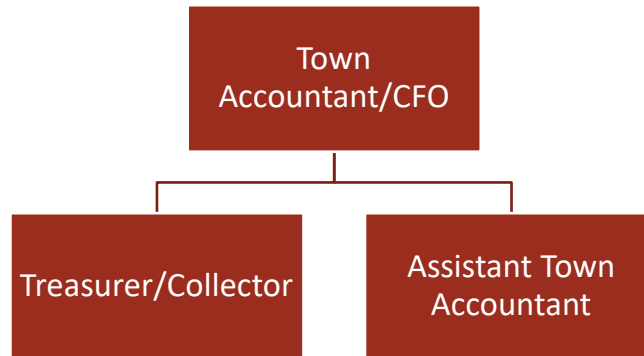
Goals for the Coming Year

- Continue to work on recommendations from the independent auditors.

- Continue work with town departments to streamline the accounting ledger. This would be inclusive of updating account names, creating new accounts to segregate revenues for a more transparent accounting ledger, creating new expense line items to break out wages accurately and consolidating accounts that are not used.
- Continue working with Town departments to utilize the MIIA rewards programs as well as MIIA grant programs to help cut down costs to the Town.
- Maintain the current year-end close schedule and prepare the balance sheet and all other supporting documents required to obtain Free Cash certification by October 31.
- Continue to review the Town's financial policies to ensure that they are appropriate.
- Look into any potential new revenues sources to enhance the Town's revenue so that reserve balances can be maintained.
- Continue accounting and maintaining balance of COVID-19 expenditures to ensure that the Town is reimbursed in a timely manner.

Town Accountant	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 29,242	\$ 30,177	\$ 30,992	\$ 42,400
DEPT. HEAD SALARY	\$ 98,000	\$ 98,000	\$ 101,450	\$ 103,961
Total Salaries & Wages	\$ 127,242	\$ 128,177	\$ 132,442	\$ 146,361
AUDIT	\$ 27,400	\$ 27,700	\$ 29,400	\$ 29,400
TRAINING AND EDUCATION	\$ 2,725	\$ 539	\$ 4,700	\$ 4,700
POSTAGE	\$ 32	\$ 33	\$ 50	\$ 50
OFFICE SUPPLIES	\$ 2,829	\$ 949	\$ 2,500	\$ 2,500
DUES, FEES, AND SUBSCRIPTIONS	\$ 596	\$ 569	\$ 600	\$ 600
Total Other Expenses	\$ 33,582	\$ 29,791	\$ 37,250	\$ 37,250
Total Town Accountant:	\$ 160,824	\$ 157,968	\$ 169,692	\$ 183,611

Organizational Chart



FTE %	FY20	FY21	FY22
Accounting			
Town Accountant/CFO	1.00	1.00	1.00
Assistant Town Accountant	0.60	0.80	0.80

Board of Assessors

Mission Statement

The mission of the Board of Assessors and its' staff is to value Real and Personal Property in accordance with the laws of the Commonwealth of Massachusetts, administer exemption, abatement, and excise programs and assist taxpayers, as well as other town departments, in a courteous, innovative and fiscally responsible manner.

Programs and Services

Some of the major responsibilities include:

- Apply Assessment Administration practices to the appraisal of real and personal property and to maintain the level of assessment at its full and fair cash value as required by the laws of the Commonwealth of Massachusetts and Department of Revenue requirements.
- Develop and maintain accurate and historic records of all real estate parcels and personal property accounts within the Town, including property record folders, electronic databases, tax maps, legal references, etc.
- Maintain tax exemption programs for all statutory exemptions.
- Systematically review and inspect all Middleton property and update electronic data files.
- Administer motor vehicle excise tax programs that include commitment of excise tax bills and the abatement/ appeal process related to individual taxpayer's excise bills.
- The Assessors provide information to the Board of Selectmen and work cooperatively with other departments annually so that a tax rate can be established and submitted.
- The Assessors commit to the Treasurer/Collector the annual real and personal property taxes to be collected, including betterments and liens.
- This department also defends property values and addresses issues of taxability before the Massachusetts Appellate Tax Board.
- Maintains geographical information system (G.I.S.) with our mapping vendor CAI Technologies, Inc. and works to develop further layer development with cooperating departments.

Prior Year Major Accomplishments

Despite the delays, confusion, and challenges attributed to pandemic, we were able to complete our basic duties and functions with adjustments to staff schedules and more on-line interaction with taxpayers, other departments, and the Department of Revenue. Highlights were:

- Completion of Interim Adjustment of Values.
- Completed photographing all improved real estate parcels
- Submitting and receiving a tax rate by December 11, 2020
- Finalizing the third quarter tax bill file by December 13th, 2020.

Goals for Coming Year

Our aim for this year is:

- To complete our quinquennial, Certified Revaluation in a timely and cost-effective manner.
- Create a Field Assessor position dedicated to certain outside office assignments.
- Continue updating all property photographs in our valuation system by office staff.
- Deployment of new cyclical inspection program for residential homes as required by Department of Revenue mandate to maintain accurate data. This will be more difficult as the pandemic has affected interior inspection capability.
- Layer maintenance and development with other departments for the GIS system. We are working with other departments such as Fire, Health, Planning, and D.P.W. to develop their respective layers.
- Discuss upgrades to Patriot Properties software and other G.I.S. related software.

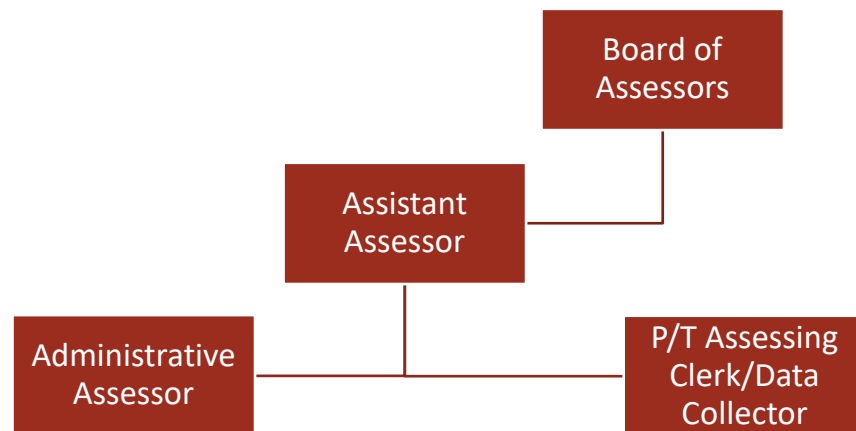
One of our continued goals is to encourage staff development by providing coursework and professional certification opportunities so that we comply with professional standards of the M.A.A.O. and I.A.A.O., Department of Revenue requirements and expectations of Middleton taxpayers.

Some examples include:

- Maintaining MAA designations for the Board, Assistant Assessor and Administrative Assessor.
- Education for part-time Clerk (or Field Assessor) position and Board members.
- Continue coursework for Assistant Assessor to obtain IAAO certifications, where funding allows.

Assessors	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 48,179	\$ 53,000	\$ 54,060	\$ 54,601
DEPT. HEAD SALARY	\$ 84,050	\$ 86,151	\$ 87,874	\$ 88,753
PART TIME	\$ 25,848	\$ 26,301	\$ 27,332	\$ 27,899
Total Salaries & Wages	\$ 158,077	\$ 165,452	\$ 169,266	\$ 171,253
TRAINING AND EDUCATION	\$ 1,573	\$ 1,265	\$ 2,000	\$ 2,000
POSTAGE	\$ 842	\$ 795	\$ 1,000	\$ 1,000
TELEPHONE	\$ 726	\$ 729	\$ -	\$ -
CONTRACTUAL SERVICES	\$ 9,020	\$ 8,570	\$ 1,540	\$ 1,630
OFFICE SUPPLIES	\$ 2,278	\$ 2,259	\$ 2,300	\$ 2,300
TRAVEL	\$ 4,576	\$ 3,673	\$ 4,600	\$ 4,600
DUES, FEES, AND SUBSCRIPTIONS	\$ 735	\$ 530	\$ 570	\$ 570
Total Other Expenses	\$ 19,751	\$ 17,820	\$ 12,010	\$ 12,100
Total Assessors:	\$ 177,828	\$ 183,272	\$ 181,276	\$ 183,353

Organizational Chart



FTE %	FY20	FY21	FY22
Board of Assessors			
Assistant Assessor	1.00	1.00	1.00
Administrative Assessor	1.00	1.00	1.00
Assessing Clerk/Data Collector	0.45	0.45	0.45

Treasurer/Collector

Programs and Services

The Treasurer/Collector's Office is responsible for the investment of all town funds and the collection of real estate taxes, personal property taxes, motor vehicle taxes, and all departmental receipts. The Office is responsible for all municipal borrowings, balancing cash and accounts receivables with the Town Accountant, selling Transfer Station stickers, the billing and collection of South Essex Sewerage District charges, issuing municipal lien certificates, and managing tax title properties. Other duties include processing payroll and administering benefits for all active and retired town employees.

Prior Year Major Accomplishments

- Rolled out Employee Self-Serve to all Town Employees
- Treasurer/Collector assisted the Assistant Town Administrator with completion of an Employee Handbook
- Converted to online sales of all Transfer Station, electronic, recycle and bulk item stickers
- Treasurer/Collector and Assistant Treasurer/Collector completed 5 a week H/R boot camp training
- Successfully completed a bond rating with new rating company resulting in higher rating
- Instituted tracking and management of new CARES FMLA law
- Updated FSA plan to accommodate changes in law as it relates to COVID and CARES act
- Successfully processed payroll, cash deposits remotely during pandemic
- Assisted in transition of school payroll to Harpers

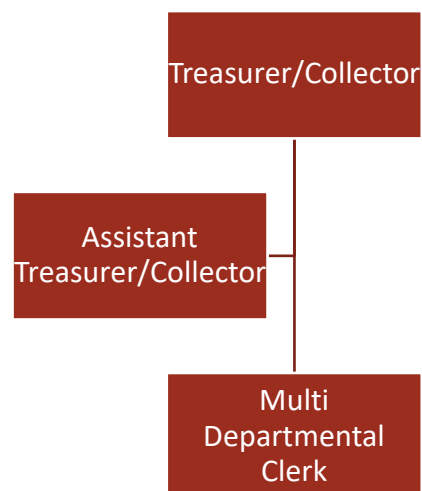
Goals for Coming Year

- To maintain the highest possible level of service to tax payers, employees, and retirees by providing same day problem resolution whenever possible and employing a zero-defect goal in processing, payroll, collections, payments and billing.
- Transfer school payroll to central office for processing
- Implement Time Entry module in MUNIS for Town payroll
- Employee Document Central – upload all employee files to document central
- Modify payroll deduction codes to account for insurance premium expense more accurately

- Assistant Treasurer/Collector will be testing for Treasurer Certification
- Establish a more aggressive Personal Property collection procedure
- Implement position and job class module in MUNIS for increase efficiency in updating salaries
- Cross train Assistant Treasurer/Collector with HR to assist the Assistant Town Administrator

Treasurer-Collector	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 101,056	\$ 104,946	\$ 108,134	\$ 110,147
DEPT. HEAD SALARY	\$ 74,000	\$ 77,100	\$ 78,617	\$ 79,391
Total Salaries & Wages	\$ 175,056	\$ 182,046	\$ 186,751	\$ 189,538
EQUIPMENT REPAIR	\$ 1,700	\$ -	\$ 1,700	\$ -
TRAINING AND EDUCATION	\$ 907	\$ 1,161	\$ 2,200	\$ 2,200
POSTAGE	\$ 22,091	\$ 22,469	\$ 23,500	\$ 25,200
CONTRACTUAL SERVICES	\$ 7,076	\$ 6,607	\$ 8,000	\$ 8,000
OFFICE SUPPLIES	\$ 3,863	\$ 2,753	\$ 4,000	\$ 4,000
TRAVEL	\$ 1,899	\$ 339	\$ 1,750	\$ 1,750
DUES, FEES, AND SUBSCRIPTIONS	\$ -	\$ 190	\$ 300	\$ 300
TAX TITLE	\$ 25,716	\$ 12,368	\$ -	\$ -
Continuing Disclosure Costs	\$ -	\$ -	\$ 2,500	\$ 2,500
Total Other Expenses	\$ 63,252	\$ 45,887	\$ 43,950	\$ 43,950
Total Treasurer-Collector:	\$ 238,308	\$ 227,933	\$ 230,701	\$ 233,488

Organizational Chart



FTE %	FY20	FY21	FY22
Treasurer/Collector			
Treasurer/Collector	1.00	1.00	1.00
Assistant Treasurer/Collector	1.00	1.00	1.00
Multi-Department Clerk	1.00	1.00	1.00

Information Technology

Management Information Systems	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
PART TIME	\$ 54,890	\$ 56,300	\$ 66,036	\$ 67,253
Total Salaries & Wages	\$ 59,890	\$ 61,301	\$ 71,036	\$ 72,253
CONSULTANT LEGAL	\$ 3,702	\$ 4,860	\$ 5,000	\$ 5,000
TRAINING AND EDUCATION	\$ -	\$ -	\$ 500	\$ 500
TELEPHONE	\$ 9,805	\$ 9,908	\$ 64,519	\$ 64,519
INTERNET	\$ 9,591	\$ 9,140	\$ 10,000	\$ 10,000
CONTRACTUAL SERVICES	\$ 54,423	\$ 62,444	\$ 92,608	\$ 92,608
CONT SERV - MUNIS	\$ 32,172	\$ 27,885	\$ 40,372	\$ 42,000
CONT.SERV. - PEG	\$ 9,817	\$ 11,214	\$ 15,000	\$ 15,000
CONT.SERV.- ASSESSOR	\$ 8,700	\$ 7,408	\$ 17,075	\$ 18,050
CONT.SERV. - POLICE	\$ -	\$ -	\$ 10,465	\$ 10,465
CONTRACTUAL SERVICES POLICE	\$ 1,210	\$ -	\$ -	\$ -
TECHNOLOGY SUPPLIES	\$ 12,853	\$ 13,290	\$ 21,500	\$ 16,500
TECH SUPPLIES - POLICE	\$ 7,200	\$ -	\$ -	\$ -
PEG SUPPLIES	\$ 23,354	\$ -	\$ 30,000	\$ 30,000
TECHNOLOGY SUPPLIES	\$ 2,055	\$ -	\$ -	\$ -
PEG SUPPLIES	\$ 4,561	\$ -	\$ -	\$ -
Total Other Expenses	\$ 179,443	\$ 146,147	\$ 307,039	\$ 304,642
Total Management Information Systems:	\$ 239,332	\$ 207,448	\$ 378,075	\$ 376,895

Town Clerk/Elections

Mission Statement

The Middleton Town Clerk's Office is committed to uphold the integrity of the Town's democratic process, to maintain and preserve public records and to act in the best interest of the Town and the Commonwealth by providing efficient, innovative, and quality services in a fair and impartial manner to all. The Town Clerk's Office serves as a central information point for local government. We respond to inquiries from the public as well as from other departments, boards and committees. The Town Clerk's Office is the place where new residents get their first taste of the connections and services that our Town has to offer. We realize the importance of always welcoming newcomers as well as lifelong residents with information and resources. We strive to perform at a high level and recognize that we must continuously work to earn the respect of our community.

Programs and Services

The Town Clerk's Office is responsible for activities associated with, but not limited to, accurately record, maintain, and issue certified copies of vital records; to conduct the Annual Town Census; to efficiently issue licenses and permits; to judiciously administer election laws and conduct local, state and federal elections; to record the minutes of Town Meetings and update the Town Charter and General Bylaws through our "Code Book" and "ECode" database accordingly; to manage the storage, retrieval and disposal of Town records; and to provide information to town employees, officials and the general public about the Open Meeting, Public Records and Conflict of Interest Laws.

The Town Clerk's Office makes every effort to continually improve operational processes and enhance our services through efficient and effective methods and solutions to ensure an organization that is customer-focused, proactive, consistent, and responsible.

Prior Year Major Accomplishments

Prepared for and successfully administered both the September 1, 2020 State Primary Election and November 3, 2020 State Election which included two weeks of Early Voting and Vote-by-Mail applications for each election. For elections, we continued to implement many changes to streamline the process for our residents. These included Mail-In Voting, Online Voter Registration and adding information on our Town's website & Facebook pages. We continued to work in collaboration with the School Department, Department of Public Works, Middleton Electric Light Department, Flint Public Library, Town Administrator's Office, and the Police and Fire Departments to better serve the community.

We have begun the process for the Annual Census/Street Listing and Dog licensing. We are also beginning the process for the 2021 Annual Town Election and Town Meeting. Our continued goal is to see that these all run smoothly and according to the law.

We continued our in-depth review of voter registrations in preparation for the 2021 Election season.

We continued our work of digitizing and indexing the Town Clerk's Office records with the Laserfiche software that was implemented in 2019.

Goals for Coming Year

- Adhere to all mandates placed upon the office by the State of Massachusetts, ongoing throughout FY22.
- Maintain a high level of service to the residents and support the departments, boards and committees as needed in FY22.
- In an effort to stay current and qualify for certification as Certified Massachusetts Municipal Clerks, we will continue to attend educational sessions sponsored by the Massachusetts Town Clerk's Association, Northshore City & Town Clerk's Association, New England Town Clerk's Association and the International Institute of Municipal Clerks.
- Refining "Early Voting" policies and procedures. We will continue to review our experiences with Early Voting both locally and statewide with other Clerks from the North Shore City and Town Clerks Association and the Massachusetts Town Clerk's Association. By sharing our experiences and ideas, we will gain valuable information in creating policies and procedures for future elections.
- Moving into the future we will continue to improve the workflows of the office. One major area that will be looked at will be electronic workflow of documents from development departments such as Planning, Building and Board of Appeals. These documents usually come in the form of applications or permits from these departments and need to be distributed to various other departments for review and comment. This is creating large amounts of paper that needs to be stored. This process can be greatly streamlined with an electronic document workflow within the confines of the law, rules and regulations.
- Further implementation and refining of policies and procedures regarding the recent update to the Public Records Law.
- The Town Clerk's Office publishes all meeting notices, agendas and meeting minutes to comply with the Open Meeting Law. Meeting notices and agendas are posted on the Town bulletin board and the Town's website on the Public Meeting calendar.
- As the Ethics Liaison for the Town, our office will continue to be responsible for distributing the Ethics summary annually and ensuring that employees, as well as board

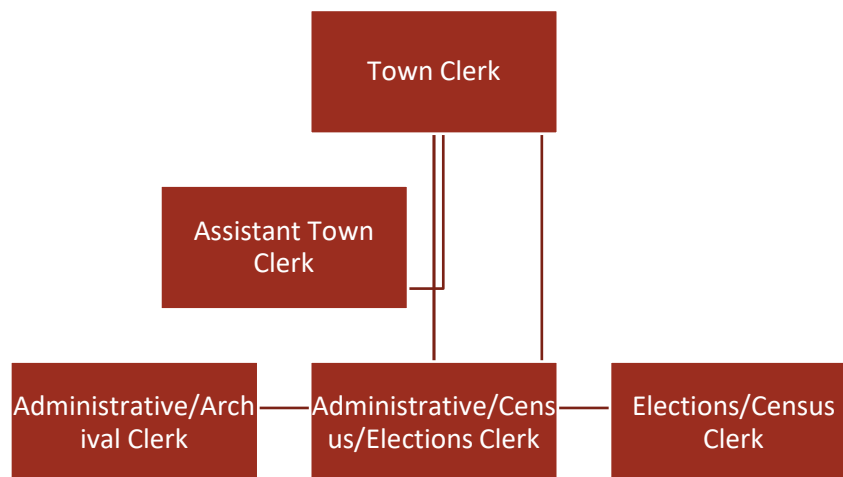
and committee members comply with State's Conflict of Interest requirements by completing the online training every two years.

- We will continue to expand our utilization of a more efficient program for tracking appointments to our many boards and commissions. It has allowed us to keep track of the Town's compliance with the Conflict of Interest and Open Meeting Laws as well as facilitate the appointment process in the Town Administrator's Office.
- Continue to expand the use of online and in-house electronic forms to meet the needs of town by embracing streamlined processes and technologies.
- Expanding our management and oversight of the Town Clerk's Page on the Town's website. Additionally, our office has joined the Facebook community. We have created and launched our Town Clerk's Facebook page. Our goal is to increase civic engagement while providing 24/7 access to information and data.
- In continuing our efforts to modernize elections, we have expanded our voting equipment with the purchase of new voting tabulators and continue our use of electronic poll books. We look forward to the ability to expand our use of all of our voting equipment.
- We will utilize additional monies received from the Community Preservation Funds through the 2020 Annual Town Meeting to continue the preservation of records. By digitizing the records this will ensure that the historical record books will be handled less often, deteriorate less and therefore better maintained these historical records.
- This year we plan to request that our office to be appointed by the Governor's Office to serve as "Commissioners to Qualify," which authorizes our office to administer the Oath of Office to individuals appointed as a Notary Public or Justice of the Peace in Massachusetts.

Town Clerk	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ -	\$ 45,791	\$ 46,594	\$ 47,060
DEPT. HEAD SALARY	\$ 73,363	\$ 75,878	\$ 77,292	\$ 78,065
PART TIME	\$ 41,555	\$ 7,332	\$ 12,560	\$ 12,560
Total Salaries & Wages	\$ 114,918	\$ 129,001	\$ 136,446	\$ 137,685
TRAINING AND EDUCATION	\$ 456	\$ -	\$ 2,500	\$ 2,500
POSTAGE	\$ 2,213	\$ 3,300	\$ 3,300	\$ 3,300
COPIER/PRINTING	\$ 923	\$ -	\$ 1,000	\$ 1,000
CONTRACTUAL SERVICES	\$ 995	\$ 995	\$ 1,350	\$ 7,500
OFFICE SUPPLIES	\$ 785	\$ -	\$ 1,200	\$ 1,200
OPERATING SUPPLIES	\$ 2,284	\$ 673	\$ 3,000	\$ 3,000
DUES,FEES, AND SUBSCRIPTIONS	\$ -	\$ 533	\$ 750	\$ 750
CAPITAL	\$ -	\$ 5,734	\$ 8,000	\$ 10,000
Total Other Expenses	\$ 7,655	\$ 11,234	\$ 21,100	\$ 29,250
Total Town Clerk:	\$ 122,573	\$ 140,236	\$ 157,546	\$ 166,935

Elections	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 23,200	\$ 12,917	\$ 36,430	\$ 16,940
PART TIME	\$ 5,472	\$ 5,210	\$ 6,530	\$ 7,125
Total Salaries & Wages	\$ 28,671	\$ 18,127	\$ 42,960	\$ 24,065
CONSULTANT OTHER	\$ 3,546	\$ 1,218	\$ 4,500	\$ 1,750
STREET LISTING	\$ 209	\$ 1,367	\$ 1,750	\$ 2,000
COPIER/PRINTING	\$ 2,494	\$ 2,207	\$ 3,500	\$ 3,500
CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ 2,500
OFFICE SUPPLIES	\$ 959	\$ 908	\$ 2,500	\$ 2,500
LUNCHES	\$ 603	\$ 473	\$ 1,500	\$ 500
Total Other Expenses	\$ 7,810	\$ 6,174	\$ 13,750	\$ 12,750
Total Elections:	\$ 36,481	\$ 24,301	\$ 56,710	\$ 36,815

Organizational Chart



FTE %	FY20	FY21	FY22
Town Clerk/Elections			
Town Clerk	1.00	1.00	1.00
Assistant Town Clerk	1.00	1.00	1.00

Conservation Commission

Programs and Services

The Conservation Commission administers the Massachusetts Wetlands Protection Act (WPA) in order to protect private and public water supplies, ground water supplies, provide flood control and storm damage prevention, prevent pollution, and protect fisheries wildlife habitat within the Town of Middleton. The Commission reviews all projects proposed within 100 feet of wetlands and within 200 feet of the Ipswich River and other perennial streams.

The Town has over 1,000 acres of land protected by a combination of local, state, federal and nonprofit agencies, including the Town of Middleton, MA Division of Capital Asset Management and Maintenance, MA Department of Agriculture, New England Forestry and the Essex County Greenbelt Association. Approximately 40% (\pm 400 acres) of the protected land in Town is under the care and custody of the Middleton Conservation Commission.

In addition to the Conservation Department's traditional roles of wetland and land protection, the Department also leads the implementation of the Town's stormwater management requirements under the Town of Middleton Stormwater Management Bylaw and the United States Environmental Protection Agency's Municipal Separate Storm Sewer Systems (MS4) permit.

Prior Year Major Accomplishments

- Participated in Commonwealth's Municipal Vulnerability Preparedness (MVP) Grant program to become a Designated MVP Community. Completion of the program resulted in an updated Town Hazard Mitigation Plan and Municipal Vulnerability Preparedness Plan, making the Town eligible for hazard mitigation funding through the Federal Emergency Management Agency (FEMA) and climate adaptation funding through the Massachusetts Executive Office of Energy and Environmental Affairs.
- In coordination with the Town Planner and the Department of Public Works, the Conservation Department participated in the implementation of Phase I of the Middleton Rail Trail, running from Essex to Central Street. Planning for Phase II is currently underway.
- Facilitated successful Wetlands Protection Act permitting for the South Middleton Dam removal at the Bostik property on the Ipswich River. Removal of the dam will restore upstream connectivity of 57 miles of river and tributary fish habitat. Removal is currently slated for summer 2021.
- Maintained compliance with the Town's Municipal Separate Storm Sewer Systems (MS4) permit through successful completion of mandatory tasks and reporting.

Goals for Coming Year

- Assist in the planning and implementation of Phase II of the Middleton Rail Trail project.
- Maintain compliance with the annual requirements of the Town's Municipal Separate Storm Sewer Systems permit.

Conservation Commission	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 56,841	\$ 74,329	\$ 85,552	\$ 86,314
ADVERTISING	\$ 41	\$ -	\$ 150	\$ 150
Total Salaries & Wages	\$ 56,881	\$ 74,329	\$ 85,702	\$ 86,464
TRAINING AND EDUCATION	\$ 748	\$ 252	\$ 1,250	\$ 1,250
POSTAGE	\$ 250	\$ -	\$ 250	\$ 150
TELEPHONE	\$ 667	\$ 693	\$ -	\$ -
COPIER/PRINTING	\$ -	\$ -	\$ 200	\$ 200
CONTRACTUAL SERVICES	\$ -	\$ -	\$ 500	\$ 500
OFFICE SUPPLIES	\$ 277	\$ 149	\$ 500	\$ 500
TRAVEL	\$ 607	\$ 451	\$ 700	\$ 700
OPERATING SUPPLIES	\$ -	\$ 200	\$ 200	\$ 300
DUES, FEES, AND SUBSCRIPTIONS	\$ 165	\$ 200	\$ 200	\$ 200
Total Other Expenses	\$ 2,714	\$ 1,945	\$ 3,800	\$ 3,800
Total Conservation Commission:	\$ 59,595	\$ 76,274	\$ 89,502	\$ 90,264

Organizational Chart



FTE %	FY20	FY21	FY22
Conservation			
Conservation Agent	1.00	1.00	1.00

Planning Department (Planning Board, Master Plan Committee, Zoning Board of Appeals)

Programs and Services

The Planning Department coordinates land use planning efforts, advises elected and appointed officials on planning and zoning-related matters, and provides staff assistance to several boards and committees. Serving as a liaison between the public and permitting boards, the Department also serves to assist homeowners, developers and consultants in navigating the relevant local approval processes. The Department seeks out grant opportunities and applies for grant funding on the town's behalf. The Planning Department provides support and guidance to the following boards and committees: Planning Board, Zoning Board of Appeals, Master Plan Committee, Industrial & Commercial Design Review Committee, Development Review Group, Middleton Rail Trail Alliance, and Transportation Task Force. The Department is supported by Town Planner Katrina O'Leary, Zoning Board of Appeals Clerk Lisa Brown, Planning Board Clerk Wendi Williams, and several recording secretaries.

Prior Year Major Accomplishments

- **Adapting to Virtual Meetings** Most of us now take for granted using virtual meeting spaces to communicate with others, however, at the beginning of the pandemic few town employees had the skills or equipment to utilize this technology. Within weeks of the first Governor's Order limiting public meetings, our ZBA conducted its first virtual meeting in late March 2020. Since that first meeting, all the boards and committees that the Town Planner provides assistance to have been able to conduct business "as usual" without missing one meeting. It was a steep learning curve but now that we have a better handle on the technology, things are running smoothly. In comparison, many Massachusetts communities took advantage of the Governor's Order to extend permit deadlines and effectively put their permit applications on hold for 9 months during the pandemic. In Middleton, we can proudly say that it has "been business, as usual" throughout the duration of the pandemic.
- **Groundwater Protection Bylaw** During the renewal process for a municipal permit under the Water Management Act, the state cited the fact that the Town of Middleton does not comply with the state's Wellhead Protection Regulations. Since a Zone II Wellhead area for one of our drinking water supply wells (located in Danvers) falls within Middleton, the state is requiring that the town adopt a Wellhead Protection Overlay district. The Town Planner has led the effort to adopt such a bylaw; including conducting feedback meetings with involved departments and making the best effort to educate residents and business owners about the proposed zoning bylaw amendment. Although delayed by COVID due to the lack of the normal required quorum at the May 2020 Town Meeting and the cancellation of the planned November Special Town Meeting, this zoning initiative is expected to be on the May 2021 Town Meeting agenda.

- **Middleton Rail Trail Phase I** – although the pandemic has created difficulties for most, it did provide an opportunity for the town in the form of grant funds to begin construction of the Middleton Rail Trail. When finished, it will stretch for 5 miles from the North Andover town border to the Town of Danvers. Phase I begins at Essex Street and ends at Creeden Lane at the Howe-Manning School. Using the MassDOT grant funds to build the Rail Trail took imagination and much teamwork. We were thrilled to hear that we were awarded the full amount (\$168,000) of our grant request, one of the larger amounts awarded. Many groups came together to ensure this “quick build” project was constructed during a time when COVID was keeping employees and workers quarantined at home and our DPW understaffed. Part of the project involved traffic safety improvements on Central Street and a good deal of time was spent meeting with neighbors to work out a plan that the neighborhood and the Town could agree upon. The result of all this work is 3,800 feet of ADA accessible stone dust trail that connects neighborhoods along Essex Street with the Howe-Manning School and the center of Town, ostensibly allowing more youth to socially isolate by walking to school and providing recreation space for residents.
- **Temporary Outdoor Dining Area Permit Process** In June 2020, the Governor allowed municipalities to create a process for permitting “outdoor dining” for restaurants that had been closed due to COVID for months. This office quickly developed an online permitting process in one week that included the Town Administrator, Fire chief, Health Director, and Building Commissioner that was adopted by the Board of Selectmen and opened to the public shortly thereafter. We received our first “temporary outdoor dining area” permit the first day the system was opened to the public. This quick response to changing rules due to COVID has allowed Middleton restaurants to have a fighting chance of survival during the pandemic.
- **(New and Improved) Development Review Group** A new streamlined “Town Administrator Development Review Group process” was created that will include updates and reports from all town land use departments. Instead of being scheduled by the town planner and held “on demand”, the new process will meet regularly on the second Tuesday of each month at a set time. Attendance will be mandatory and departments will be asked to update a project log before each monthly meeting. During the meeting, new projects, changes, and issues will be shared with the group. Developers planning new projects will be invited to attend to obtain feedback from the group before submitting applications. The new DRG format will provide a new opportunity for departments to interact, problem solve and work like a true team. The new format will be rolled out in January 2021.
- **Pedestrian & Bicycle Improvement Program (PBIP)** With the help of the newly formed Transportation Task Force (DPW Supt., Town Administrator, Police Chief, Fire Chief) the town planner was able to move several related projects she has been working on for the past several years off her desk and into action. In December 2020, the following interrelated policies and programs were introduced to the public.

- **Pedestrian & Bicycle Improvement Plan & Map:** a prioritization process for determining where bicycle and pedestrian amenities should be built. The chosen criteria are applied to create a map showing top priority locations for new or rehabilitated sidewalks.
- **Sidewalk Installation Policy:** This policy outlines the requirement for commercial establishments to either build or rehabilitate sidewalks along their frontage when they are building new or renovating the premises. Waivers would require an “in lieu of” payment to be deposited into the existing Sidewalk Fund. Both the ZBA and the Planning Board are being asked to adopt and insert this policy into their Rules.
- **Sidewalk Fund:** This existing fund, with a balance of more than \$180,000, has been accruing since 1999. The funds are, for the most part, contributions from subdivision developers that are paid instead of building sidewalks on either one or both sides of the proposed subdivision road. The intent was to build sidewalks where they are needed more – on our busier through-roads. It is hoped that the town will agree to convert this fund into a Revolving Fund at the spring 2021 Town Meeting so that the DPW can start spending the funds to build sidewalks according to the PBIP
- **Middleton Rail Trail Phase II –** While Phase I of the Rail Trail was wrapping up, the state announced a new grant opportunity, or second round of funding, called the Winter Shared Streets Program. The plan is to submit a grant application to build Phase II of the rail trail from Creeden Lane to Highland Rd. This section contains difficult obstacles such as the Webb Street trail crossing (currently below grade) and the large steel electrical structures blocking the path closer to Maple Street. A solution to the problem will involve hiring engineers to design a Webb Street crossing and working with MELD to create a plan for the steel structures’ removal – the completion of both will be necessary before applying for the Winter Shared Streets grant in January 2021. If we are fortunate enough to receive this second grant, it will be built in early spring. The result will be that 1.5 miles, or 30% of the complete length of our future Rail Trail will have been built during the COVID pandemic.

Goals for Coming Year

- Work with the appropriate town departments, boards and committees to execute the Master Plan 300 Action Plan recommendations.
- Continue to facilitate, assist, and empower the Middleton Rail Trail Alliance to advocate for and raise the necessary funds for the construction of the Middleton Rail Trail. Work with MiRTA and the Conservation Agent to obtain the necessary permits for Phase I of the trail.
- Work with the Planning Board to update their Subdivision Rules & Regulations.

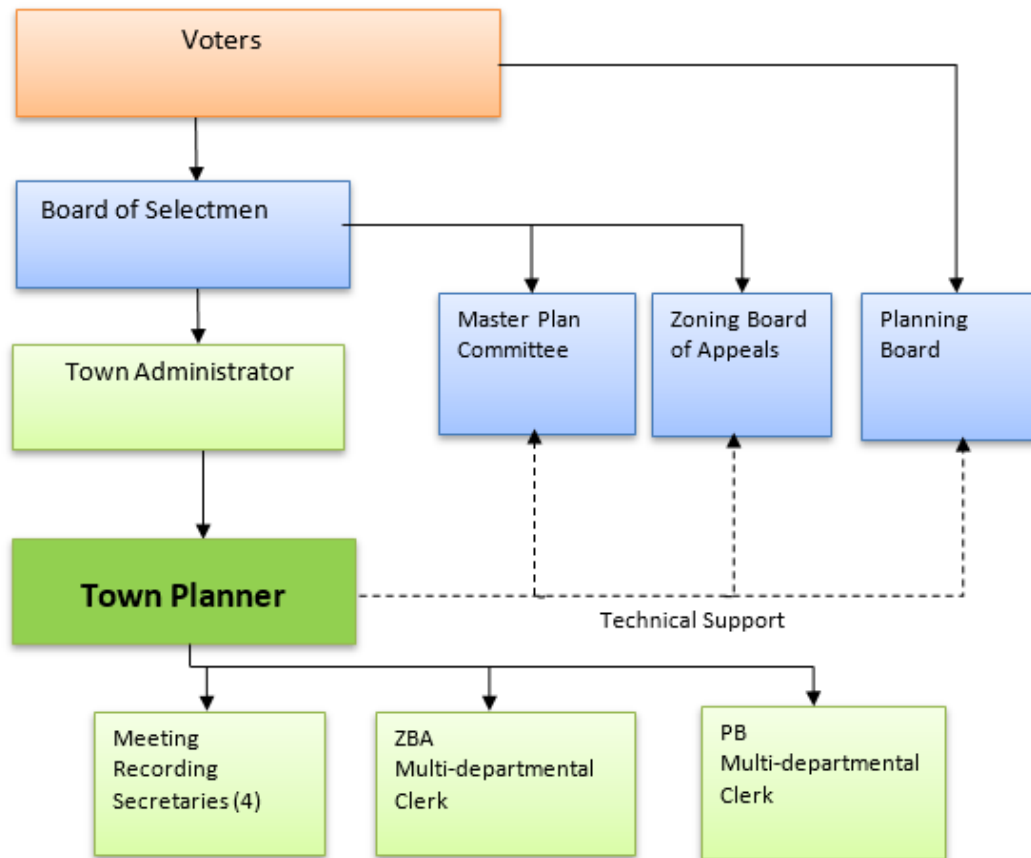
Planning Board	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
DEPT. HEAD SALARY	\$ 70,725	\$ 72,495	\$ 73,944	\$ 74,683
PART TIME	\$ 19,062	\$ 23,250	\$ 27,810	\$ 28,794
Total Salaries & Wages	\$ 89,787	\$ 95,746	\$ 101,754	\$ 103,477
ADVERTISING	\$ 223	\$ 117	\$ 1,000	\$ 1,000
TRAINING AND EDUCATION	\$ 1,705	\$ 1,042	\$ 2,150	\$ 2,150
POSTAGE	\$ 535	\$ 600	\$ 800	\$ 1,000
TELEPHONE	\$ 480	\$ 480	\$ -	\$ -
COPIER/PRINTING	\$ 160	\$ -	\$ 1,000	\$ 1,000
OFFICE SUPPLIES	\$ 790	\$ 901	\$ 1,450	\$ 2,250
TRAVEL	\$ 2,096	\$ 728	\$ 2,310	\$ 2,310
DUES,FEES, AND SUBSCRIPTIONS	\$ 484	\$ 90	\$ 600	\$ 600
Total Other Expenses	\$ 6,472	\$ 3,959	\$ 9,310	\$ 10,310
Total Planning Board:	\$ 96,259	\$ 99,704	\$ 111,064	\$ 113,787

Board Of Appeals	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
PART TIME	\$ 2,075	\$ 2,123	\$ 2,620	\$ 2,640
Total Salaries & Wages	\$ 2,075	\$ 2,123	\$ 2,620	\$ 2,640
TRAINING AND EDUCATION	\$ -	\$ -	\$ 450	\$ 450
POSTAGE	\$ 180	\$ 315	\$ 700	\$ 700
OFFICE SUPPLIES	\$ 139	\$ 37	\$ 300	\$ 300
TRAVEL	\$ 199	\$ -	\$ 200	\$ 200
DUES,FEES, AND SUBSCRIPTIONS	\$ -	\$ -	\$ 400	\$ 400
Total Other Expenses	\$ 518	\$ 352	\$ 2,050	\$ 2,050
Total Board Of Appeals:	\$ 2,593	\$ 2,475	\$ 4,670	\$ 4,690

Master Plan Committee	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 750	\$ 512	\$ 1,441	\$ 1,452
POSTAGE	\$ -	\$ -	\$ 100	\$ 100
Total Master Plan Committee:	\$ 750	\$ 512	\$ 1,541	\$ 1,552

Organizational Chart

Planning Department Organizational Chart



FTE %	FY20	FY21	FY22
Planning Department			
Town Planner	1.00	1.00	1.00
ZBA Multi-Department Clerk (1)	0.40	0.40	0.40
PB Multi-Departmental Clerk (2)	0.53	0.53	0.53
Meeting Recording Secretaries	2.00	2.00	2.00

- (1) Position is shared with the Inspectional Services Department (16 hours/week to ZBA; 24 hours/week to Inspectional Services)
- (2) Position is shared with the Board of Health Department (10 hours/week to planning department; 9 hours/week to Board of Health)

Town Buildings

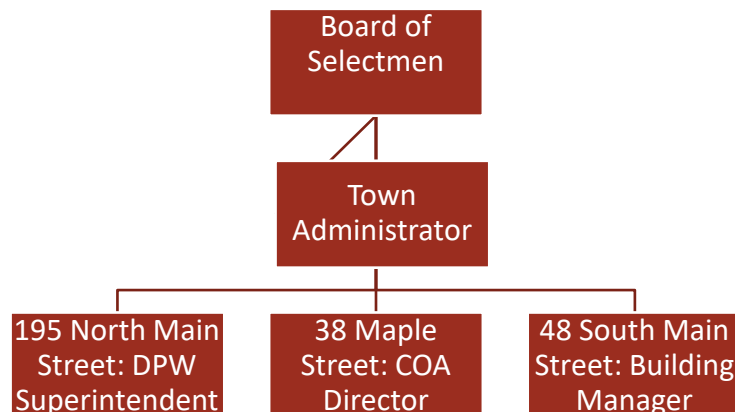
Programs and Services

The Town Buildings department budget encompasses Memorial Hall, Old Town Hall (Senior Center), the DPW Building, and the property at 105 South Main Street. The department operates under the purview of the Town Administrator. Oversight is generally the department head headquartered in the building or another designated individual. This management model has a long history in Middleton. It is reflective of the decentralized approach to building maintenance.

The Town is moving forward with plans to seek design and construction funding for a new municipal complex at 105 South Main Street. This complex will necessitate a more formal, centralized approach to facilities management. Modern buildings have sophisticated lighting, heat, air conditioning, and ventilation system that require regular oversight and technical expertise. The investment that will be made in the buildings in the complex will warrant first-rate upkeep and routine maintenance. As the new buildings come on line they will be accompanied by a reimagined approach to facilities management.

Town Building	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 39,207	\$ 36,908	\$ 49,470	\$ 49,965
FUEL MEMORIAL HALL	\$ 5,231	\$ 3,787	\$ 6,000	\$ 6,000
FUEL OLD TOWN HALL	\$ 5,524	\$ 2,106	\$ 6,000	\$ 6,000
FUEL DPW BLDG.	\$ 8,009	\$ 4,895	\$ 8,000	\$ 8,000
ELEC.WATER/MEMORIAL HALL	\$ 5,807	\$ 4,919	\$ 6,000	\$ 6,000
ELEC.WATER TOWN HALL	\$ 1,870	\$ 4,274	\$ 2,500	\$ 2,500
ELEC. & WATER DPW BLDG.	\$ 10,099	\$ 7,742	\$ 10,000	\$ 10,000
Electricity 105 S Main Street	\$ -	\$ -	\$ 1,500	\$ 1,500
CONTRACTUAL SERVICES	\$ 15,900	\$ 24,078	\$ 16,000	\$ 16,000
BUILDING MAINTENANCE	\$ 12,264	\$ 14,285	\$ 22,500	\$ 22,500
OTHER SUPPLIES	\$ 2,711	\$ 388	\$ 4,500	\$ 4,500
OPERATING SUPPLIES	\$ 1,078	\$ 762	\$ 1,500	\$ 1,500
Total Town Building:	\$ 126,568	\$ 104,145	\$ 133,970	\$ 134,465

Organizational Chart





PUBLIC SAFETY

Police Department



Programs and Services

Policing in a Pandemic

The Covid-19 Pandemic has altered the nature of policing as we know it. In my 34 years of policing, I can't remember ever being told to make every possible effort to avoid physical contact with the public, this goes against every community policing philosophy as we know it. If anyone were to tell me this time last year that I would be mandated to wear a mask in public 24/7 I would have told them they were crazy.

It is amazing the transformation that we have had to endure in the past ten months, we had to learn new buzz words like "social distancing and personal protective equipment (PPE)" and our calls for citizen complaints about "who is or isn't" wearing a mask has increased exponentially. We had to equip our officers with personal protective equipment (PPS) such as gloves, disinfectant wipes, masks and protective suits and hand sanitizers in an effort to keep them safe. We limited exposure to the public by suspending public access to the police station along

with self-screening our employees prior to the start and end of their shifts. During the peak periods we asked our officers to take steps to reduce the number of custodial arrests, generally by discouraging or prohibiting custodial arrests for misdemeanors and for crimes that did not present an immediate threat to public safety.

Edmond J. Safra Center for Ethics gave the following recommendations for Short-Term and Long-Term approaches on these problems that we face during this pandemic in policing, some were implemented here in Middleton and some were reserved for larger populations, however, these took a toll on how we have been trained in the past and what we may expect in the future.

It's a fair bet that the post-pandemic world will look different in many ways for years to come.

Short-term Measures:

- Abide by CDC and IACP recommendations for health, safety, and organizational readiness.
- Immediately suspend enforcement measures requiring close proximity or physical contact between law enforcement personnel and members of the public, except in cases where the failure to stop, search, or arrest a suspect creates an imminent danger of death or serious bodily injury to police officers or others.
 - In particular, stay-at-home orders should not be enforced through arrests. Instead, police should give oral or written warnings whenever possible, focusing on public education and assistance rather than on a punitive approach to enforcement. Arrests for stay-at-home violations should be made only with the advance permission of high-level police supervisors and after all other options have been determined not feasible. Where arrests are deemed necessary, detention should be in the form of sequestration at home rather than incarceration in jail or prison. Time-limited electronic surveillance in the form of ankle-bracelet monitoring may be appropriate as a last pre-incarceration resort, with robust judicial safeguards.
- While citations and fines may be necessary for repeat offenders in the absence of extenuating circumstances, law enforcement agencies, states, and municipalities should suspend or eliminate most or all fines during this crisis.
- Police chiefs, sheriffs, and other law enforcement leaders should communicate about such changes in policy and practice repeatedly and widely to ensure that personnel at all levels and in all positions, from patrol officers and first-line supervisors to dispatchers, civilians headquarters staff, and command staff, clearly understand changed requirements and the reasons behind them.
- Legislators should assess available resources for assisting those in crisis and, if necessary, establish emergency funds to provide food, medical care, or alternative shelter to those who would otherwise face extreme privation or risk domestic violence as a result of stay-at-home orders.

- State and local governments should immediately determine the role that police can play in plans for seeking out vulnerable people and providing them with public health information, assistance on how to access services, and immediate protection from violence and discrimination. This may involve temporarily reassigning some law enforcement officers from patrol or administrative duties to other public safety missions, such as food distribution or transportation.

Longer term:

- States and cities should consider blanket forgiveness of fines issued during this period, and/or develop a retroactive sliding scale of fines based on taxable income, to prevent those who are already most vulnerable from being disproportionately harmed by fines.
- State and local legislatures should work now to develop sliding-scale approaches to fines to be used during similar crises in the future.
- Departments and municipalities should evaluate the impact of changed practices to determine which changes can/should be permanent. This crisis creates a vast natural experiment on the impact of changed policing practices, and departments and municipalities should, whenever possible, seek to collect data and subsequently undertake a comprehensive review of how pandemic-related changes correlate with crime rates, calls for service, changes in expressed levels of community trust in police, officer morale and satisfaction, etc.

This year also marks a significant change in the ranks at the Police Department

It was with both great excitement and fond sadness that I announced my formal retirement from the position of Police Chief for the Town of Middleton, Massachusetts back in July. My last official day was December 15, 2020, yet the Board of Selectmen asked me to stay on as the Interim Police Chief until such time that a new Chief was in place.

It has been an honor to lead the Middleton Police Department for the past 14 years as your Chief of Police. During these years I've had the opportunity to serve a community with caring and genuine people. Middleton in so many ways define the meaning of community, a place where neighbors and friends care for one another. Being a part of that tightly woven fabric has made this time enjoyable and the years slip quickly away.

Leading and shaping Middleton Police into a professional and progressive law enforcement agency was only possible through the efforts of many. It has been a pleasure and a privilege to work with the Town Administrator, the Selectmen, town staff, boards, residents and most of all the clerical staff and the officers of this department.

This was a very difficult decision to make. While I look forward to enjoying my retirement and entering into a new career, I know that I will miss the community I serve, the progress we have achieved, and the friends that I have made.

Prior Year Major Accomplishments

- The Department promoted Officer Mellissa Witt from our Reserve ranks to the Fulltime status.
- Our department is currently in the process of becoming State Certified by the Massachusetts State Accreditation Commission.
- Unfortunately, our children and schooling has been a challenge this year, however, we continued to work with Local and Private School Departments with our School Resource and DARE Officers in an effort to train and educate the schools on the “ALICE” response to an active shooter threat.
- The Department continues to work closely with the Essex County Regional Communications Center (RECC) to develop procedures, training and familiarization for dispatchers to better serve our unique dispatch needs. The five departments in the Regional have all selecting (IMC) a new RMS (Records Management System) and (CAD) Computer Automated Dispatch System for the Regional Center.
- As of July 1, 2019, the State 911 Center assumed the role of the governing body overseeing our Regional Center.
- The Department due to the pandemic had to re-assess some of our police practices in an effort to keep our officers safe.
 1. Hired new cleaning company
 2. Enlisted the services of Dis-Tek, an electro-static cleaning service for the building and cruisers
 3. Reassign officers to set cruiser shifts and dedicated cars.
 4. Mandate all officers to perform self-welfare check initiatives
 5. Self-Care and applying Psychological First Aid for Covid-19 responders limit your face-to-face exposure with other people.
 6. Handle non-emergency calls for service via email and telephone if at all possible.
 7. We are still being informed of and dispatched to medical aid calls, and we are expected to respond to all medical aid calls. However, if the only complaint is of flu like symptoms, and no other emergency or police matter is present, do not enter the premises. EMS will handle the call.

Goals for Coming Year

The Department has established the following goals in order to provide the community with the level of police services it demands and the level of safety it expects:

- Have innovative, honest, responsive leadership. The staff should never be satisfied with the status quo, but always seek ways to improve all of the department's operations. The staff will set the tone of professionalism, integrity, hard work and receptivity to change. Perfection will be expected.
- Provide realistic departmental guidelines and policies.
- Recruit and retain the best possible police officers.
- Provide quality training for every entry level of the organization.
- Promote police conduct that is responsive and sensitive to the needs of the community.
- Require aggressive crime fighting to improve the utilization of patrol and investigative resources in the identification, arrest, and conviction of individuals committing criminal activity within our jurisdiction.
- Require a professional work ethic and professional work product by officers engaged in routine police duties, and preliminary and follow-up investigations.
- Enhance the role of department personnel in the planning and development process.
- Recognize exceptional work by police employees.
- Stress the responsibility of all employees to be accountable to the department and the community for all his/her actions.

Objectives:

1. To maintain competent staff to ensure the delivery of quality service to the community.
 - Recruit and hire quality employees.
 - Train employees and develop leadership skills, by sending members of the Command Staff to the FBI Law Enforcement Executive Development Seminars.
 - Encourage employees to seek college education to further their training and commitment in the law enforcement field. We have established programs within the department to help defray the cost of schooling for the officers and help them strive to better educate themselves.
 - Be accountable to all members of the Department by giving the officers the tools to successfully execute their duties and responsibilities.

- We have instituted a “Wellness Program” to allow officers to maintain good physical fitness.
2. To obtain resources necessary to achieve our mission from broad and diverse sources.
 - Plan for the future, by soliciting ideas from the staff to better serve the residents of this community.
 - Evaluate the cost effectiveness of programs and create a checks and balances system to assure full cooperation.
 - Develop and use strong management practices.
 3. To maintain a high level of support and trust from the community we serve.
 - Be involved in the community; develop positive public perceptions of the department by reinstituting the Citizens Police Academy.
 - Promote mutual understanding and trust between business owners and officers in a proactive policing approach.
 - Assure a fair, honest, open and responsive approach to community needs.
 - Build citizen trust in our programs and personnel.
 - We are working towards Statewide Certification in the Accreditation process.
 4. To provide the citizens of Middleton the opportunity to enhance and improve the public safety rule of the road.
 - Promote roadway safety through fair and consistent traffic enforcement with assistance from the Governor’s Highway Safety Bureau grants. Promote roadway safety through public education, safety meetings and training in conjunction with the Town of Middleton Senior Center.
 - Work closely with the Design Review Committee to identify and correct traffic control design issues.
 5. To provide an environment in which the community feels secure from crime.
 - Take equal and timely enforcement action on violations of criminal law.
 - Take the necessary steps toward crime prevention by creating a proactive community outreach program.
 - Actively engage in positive programs for the youth of the community.

6. To maintain social order consistent with community standards and statutory requirements.

- Deliver police services based on community needs.
- Address safety concerns with the community.
- Provide services consistent with statutory requirement.

These types of activities humanize the police in the eyes of the public while, at the same time, provide officers with a positive interaction with the community.

One way we can combat these changing times is through increased transparency. Police have a natural tendency to want to keep department tactics, processes, and even procedures within the agency and close to the chest. However, we are under a microscope and the best way to stay vigilant is to stay transparent.

I promise to be an open, accountable, accessible Police Chief. I will be responsive to the concerns of the department and the community in which we serve. I will be an advocate for the community's needs by being transparent and accountable.

The Middleton Police Department will work to change the mindset of the public by:

- Encouraging officers of all ranks and assignments to engage in some kind of community service outreach or services, on and off duty.
- Bring back our Citizen Police Academy.
- Ensuring that our command staff members model a service mind-set and community engagement.
- Rewarding officers who go the "extra mile" to help a distressed citizen or work with a community group to address a problem.
- Becoming a more inclusive police department.

I would like to thank the officers of this department for the work they do every day to protect and serve the citizens of this fine community. Each day we ask our officers to put their lives on the line to ensure the safety of all, and for that they deserve everyone's respect and appreciation.

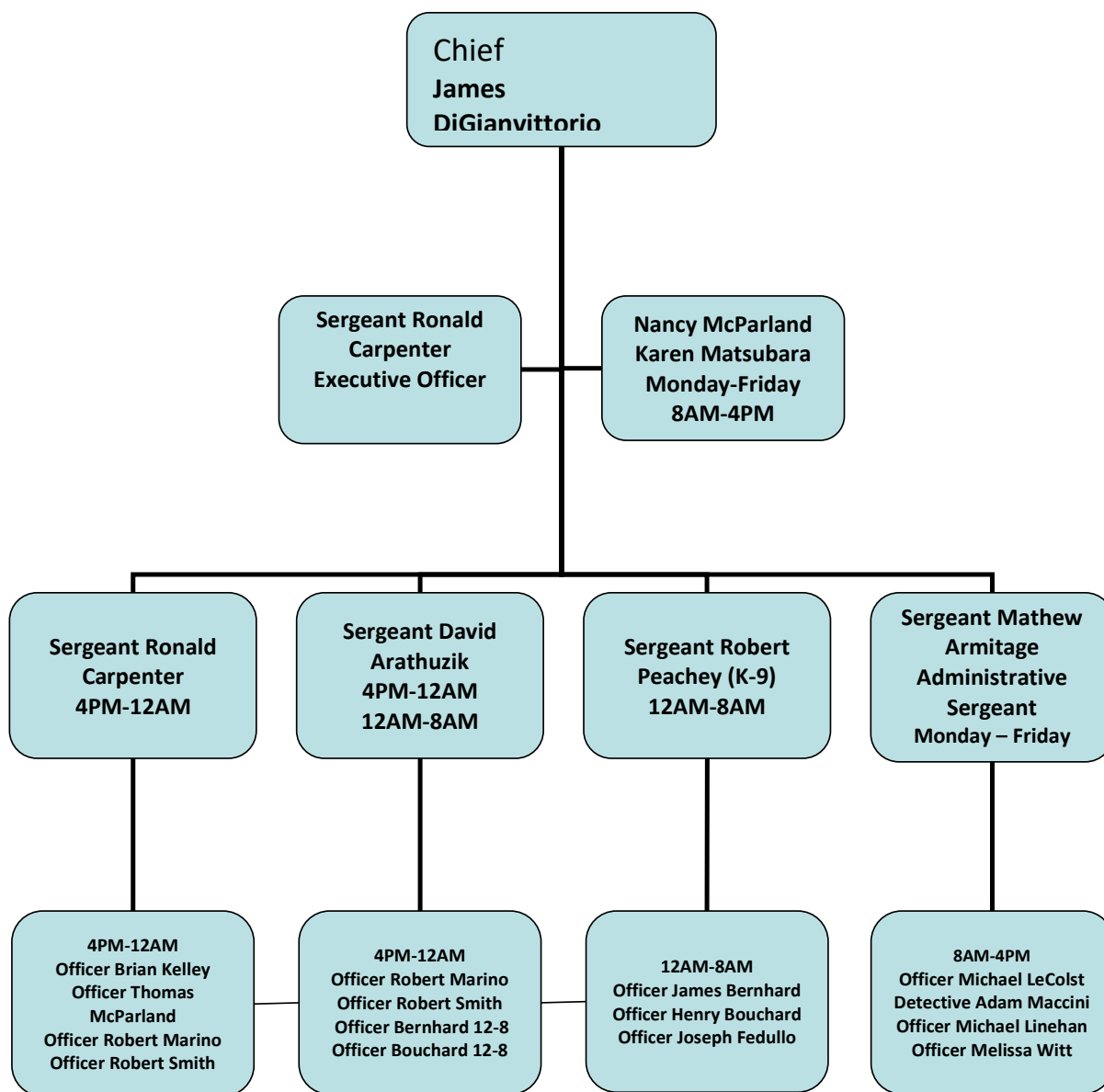
Respectfully,

James A. DiGianvittorio

Chief James A. DiGianvittorio

Police	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 1,046,748	\$ 1,101,218	\$ 1,146,861	\$ 1,146,861
DEPT. HEAD SALARY	\$ 106,856	\$ 109,527	\$ 111,718	\$ 133,500
OVERTIME	\$ 162,302	\$ 205,721	\$ 229,076	\$ 229,076
PART TIME	\$ 83,848	\$ 51,509	\$ 84,023	\$ 84,023
RETRO PAY	\$ -	\$ 147,052	\$ -	\$ -
INCENTIVE PAY	\$ 135,855	\$ 154,353	\$ 162,378	\$ 134,520
Total Salaries & Wages	\$ 1,535,609	\$ 1,769,380	\$ 1,734,056	\$ 1,727,980
ELECTRICITY	\$ 12,028	\$ 12,050	\$ 11,236	\$ 11,236
FUEL	\$ 5,213	\$ 4,223	\$ 5,921	\$ 5,921
EQUIPMENT REPAIR	\$ 9,131	\$ 8,472	\$ 11,100	\$ 11,100
ADVERTISING	\$ -	\$ -	\$ 200	\$ 200
TRAINING AND EDUCATION	\$ 41,190	\$ 39,520	\$ 73,420	\$ 73,420
POSTAGE	\$ 482	\$ 373	\$ 470	\$ 470
TELEPHONE	\$ 8,865	\$ 3,180	\$ -	\$ -
COPIER/PRINTING	\$ 1,093	\$ 1,701	\$ 1,500	\$ 1,700
MOBILE TELEPHONE	\$ 4,193	\$ 4,106	\$ -	\$ -
CONTRACTUAL SERVICES	\$ 12,181	\$ 23,908	\$ 19,618	\$ 29,968
OFFICE SUPPLIES	\$ 1,995	\$ 2,792	\$ 3,450	\$ 3,450
BUILDING MAINTENANCE	\$ 3,310	\$ 3,206	\$ 4,500	\$ 4,500
AMMUNITION	\$ 5,493	\$ 3,599	\$ 6,500	\$ 6,500
FLASH BATTERIES	\$ 250	\$ -	\$ -	\$ -
FIRST AID	\$ 150	\$ -	\$ -	\$ -
SUPPLIES POLICE FLARES	\$ 140	\$ -	\$ -	\$ -
PHOTO SUPPLIES	\$ 849	\$ -	\$ -	\$ -
PETTY CASH	\$ 259	\$ 263	\$ 500	\$ 500
PATROLMEN UNIFORM ALLOWANCE	\$ 10,800	\$ 10,829	\$ 10,800	\$ 10,800
RESERVES UNIFORM ALLOWANCE	\$ 5,526	\$ 4,450	\$ 5,600	\$ 5,600
PATROLMEN UNIFORM CLEANING	\$ 11,238	\$ 11,600	\$ 11,600	\$ 11,600
RESERVE UNIFORM CLEANING	\$ 3,500	\$ 2,700	\$ 6,300	\$ 6,300
UNIFORM REPLACEMENTS	\$ 1,550	\$ 450	\$ 1,550	\$ 1,550
K-9 UNIT	\$ -	\$ 1,665	\$ 5,000	\$ 5,000
TRAVEL	\$ 31,302	\$ 20,869	\$ 32,000	\$ 32,000
DUES, FEES, AND SUBSCRIPTIONS	\$ 9,464	\$ 9,494	\$ 10,460	\$ 10,460
NEW CRUISER	\$ 50,000	\$ 48,158	\$ 59,000	\$ 59,000
Total Other Expenses	\$ 230,201	\$ 217,608	\$ 280,725	\$ 291,275
Total Police:	\$ 1,765,810	\$ 1,986,988	\$ 2,014,781	\$ 2,019,255

Organizational Chart



FTE %	FY20	FY21	FY22
Police Department			
Police Chief	1.00	1.00	1.00
Confidential Asministrative Assistant to the Ch	1.00	1.00	0.50
Clerk/Dispatcher	1.00	1.00	1.00
Seargents	4.00	4.00	4.00
Patrolmen	14.00	14.00	14.00
Reserves (total # not FTE%)	13.00	13.00	11.00

Fire Department

Programs and Services

The Middleton Fire Department is a full-spectrum life-saving agency protecting more than 10,000 persons daily who reside and work in a community consisting of over 14 square miles.

The Middleton Fire Department, which is currently under the direction of Chief Thomas J. Martinuk, consists of one fire station that is centrally located in the community and employs thirty-two men and women who are a mix of both full-time and part-time personnel. These members participate in a variety of functions and duties including fire suppression, fire prevention, emergency medical services (both advanced and basic), hazardous materials mitigation, disaster response, public education and community service.

All members of the department are certified firefighter I/II and attend the Massachusetts firefighting academy in Stow, Massachusetts. The department currently has three members trained at the EMT-Basic level, and twenty-eight are trained at the EMT-Paramedic level. All full-time members are now paramedics.

Prior Year Major Accomplishments

The department has been working with other town departments, the health department, and other agencies dealing with the Covid crisis.

Through the efforts of everyone involved the department continued to operate without interruption during the crisis while still delivering the outstanding service that it always has.

There have been many personal changes starting with the clerk becoming full-time which greatly enhances the service that the department can provide and freeing up valuable resources and time for the firefighters to concentrate on their jobs.

- David Kelsen left a full-time position. His family relocated to western Mass and he joined the Amherst fire Department.
- Joe Bialecki will be leaving the full-time position in Middleton to join the Reading Fire Department, he will stay part time in Middleton.
- Reid Warnock came on full time filling a vacant position. Reid had been full-time in Lexington and part time in Middleton.
- Mike Gonynor joined the department full-time filling the position approved for FY21. Come comes to us from Southbridge Fire Department, his wife is originally from Middleton and they have relocated back here now.
- John Sossei joined the department full-time filling the slot left by David Kelsen. John will be attending the fire academy in May.
- We have also added part time members filling in empty slots.

- The department continues to work with the North Shore Regional Communications Center to implement and update the new records management and dispatch program, IMC.
- The Department continues to work closely with the North Shore Regional Communications Center to develop procedures, training and familiarization for dispatchers to better serve our unique dispatch needs.
- The department continues to apply for grants and other funding opportunities to help lighten the load on the tax payers as much as possible.
- The chief worked with the Town Accountant/Chief Financial Officer to obtain equipment through the Cares Act including a Lucas CPR device and a cardiac monitor for the equipment on the ALS engine.
- An AFG grant was obtained to help purchase equipment needed to deal with the Covid emergency including Masks, PAPR respirators and electrostatic sprayers.
- The department also was awarded a VFA grant to purchase wild land fire equipment, just to name a few.
- **EMS**-The Department's Emergency Medical Services Director, Captain Douglas LeColst, continues to dedicate a tremendous amount of time and energy to make our Advanced Life Support (ALS) ambulance service the best transporting service possible. The department has been providing ALS to the town since the late 1970's and has continually grown in scope and service. Captain LeColst continually teaches CPR/AED and first aid classes to the public and town employees. The importance of early CPR and defibrillation were even more evident after Chief Twiss (retired) suffered a sudden cardiac event in 2016 at the fire station. The department is always on the forefront of the most advanced lifesaving techniques and equipment.
- The Department continues to participate in joint EMS training with the North Reading Fire Department to provide cost-sharing of EMT instructors. The program has been a successful and cost-effective method of delivering high-quality training to our members.
- **Fire Prevention**- Lt. Dan Kessel works tirelessly to keep up with the growing needs of the department and the town in this division, reviewing plans, conducting inspections, keeping up with the ever-changing codes (both locally and nationally). Lt. Kessel works closely with the code enforcement team under the towns building commissioner. Lt. Kessel worked closely with the inspection's division learning the new Citizen Serve program that was put into service. The workload continues to grow as the town grows and the demands on the department increase. This position should be a full-time position due to the growth of the town and the increased call volume. Lt. Kessel works on shift and conduct fire prevention activities while he is on duty.

- **Public Education**- This year with Covid public education came to a halt, especially in the schools. This coincided with the departure of firefighter Kelsen, who was the public education coordinator, so the effect was not too bad. Hopefully in the near future we can appoint a new coordinator and get back out in the public. In the meanwhile, we are coming up with alternative methods such as virtual station tours for the scouts and other methods of delivering the information. To assist with the training, the department has been fortunate to receive funding annually from the Student Awareness of Fire Education (SAFE) and the Senior SAFE grants from the state to cover training and backfill along with supplies.
- **Training**- The training division, led by Lt. Tyler Dechene and Lt. David Leary, has also been busy trying to keep all members trained to the highest level possible while trying to fit the training to fit everyone's extremely busy schedules, both on and off duty.
- Participated in the annual inspection of Bostik in accordance with Chapter 148 of the Code of the Town of Middleton. The two-day inspection was conducted in May by HDI Global and assisted by representatives of Arkema and Bostik along with Lt. Kessel from the Middleton Fire Department.

Goals for Coming Year

- The department will continue to deal with the Covid emergency while still delivering to the town the outstanding service that it always has. The department will be receiving Covid vaccine shortly after the writing of this letter.
- The Chief and members of the department will continue working with architects and design professionals to help with the placement and design of a new fire station.
- The Department will again receive grant funds for the Student Awareness of Fire Education (SAFE) program. In addition, we will receive grant funds for the Senior SAFE Program, which is for fire safety education in our senior population. The fire service has recognized that statistically our vulnerable populations are the very young and our elderly, but the funds for elderly fire safety education have never been available until recently.
- The Department will research and develop more effective training programs utilizing current technology. There are vendors who provide online training for various subjects, and the members can participate in the online programs during their shift or off time, with the "hands-on" or practical exercises still occurring on Monday evenings or weekends. There is also a "home-made" component that allows our training officers to create programs for new pieces of equipment or other policies/ procedures that would otherwise be conducted on training nights. This will allow for more participation by members who may not be available due to scheduling conflicts, and a standardization of the delivery of the programs. We will also focus on a "back to basics" concept to review

core firefighting skills and concepts to keep our firefighters safe while on the fire ground. The basic skills are being formulated into programs that the firefighters can perform while on-duty, being administered by the Officer-in Charge.

- The new ambulance is ordered and should arrive in late March early April barring any delays with Covid.
- The extension of the apparatus bay on the bottom floor of the fire station will be complete before the ambulance arrives. This had to be done in order for the current ambulance to fit in the station.
- The Department will apply for grants to help the operation of the department while defraying some of the cost from the taxpayers. This will include the Assistance to Firefighters Grant (which the department has been very successful receiving in the past). This year grants will be submitted to replace a pumper.
- The Department will continue to replace outdated and worn apparatus and equipment to ensure safety and efficiency in its operation. Requests for FY 2022 will include a new pumper, to replace a twenty-one-year-old pumper (by the time the vehicle arrives the old one will be twenty-two years old).
- The Chief will continue to attend professional development opportunities and trainings as time and funding permit.

Fire	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 994,968	\$ 1,155,510	\$ 838,402	\$ 924,233
DEPT. HEAD SALARY	\$ 127,170	\$ 130,125	\$ 132,548	\$ 133,783
OVERTIME	\$ 138,868	\$ 94,100	\$ 370,781	\$ 392,412
PART TIME	\$ 375,360	\$ 302,949	\$ 354,005	\$ 317,716
CONTRACT ADJUSTMENTS	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
FIRE RESERVE CLOTHING ALLOWANC	\$ 14,776	\$ 8,462	\$ 19,925	\$ 19,950
CLOTHING ALLOWANCE	\$ 11,245	\$ 7,412	\$ 13,000	\$ 14,000
Total Salaries & Wages	\$ 1,664,887	\$ 1,701,058	\$ 1,731,161	\$ 1,804,594
ELECTRICITY	\$ 9,262	\$ 8,583	\$ 10,200	\$ 10,200
FUEL	\$ 7,252	\$ 7,893	\$ 8,000	\$ 8,000
EQUIPMENT REPAIR	\$ 21,397	\$ 58,985	\$ 22,000	\$ 32,000
MAINTENANCE FIRE ALARM	\$ 5,000	\$ 1,383	\$ 6,000	\$ 6,000
RADIO MAINTENANCE	\$ 5,000	\$ 2,009	\$ 5,000	\$ 5,000
BREATHING APPAR.MAINT.	\$ 2,807	\$ 3,835	\$ 4,800	\$ 4,800
ADVERTISING	\$ -	\$ -	\$ 100	\$ 100
TRAINING AND EDUCATION	\$ 9,609	\$ 12,840	\$ 17,500	\$ 17,500
POSTAGE	\$ 16	\$ 385	\$ 300	\$ 300
TELEPHONE	\$ 20,214	\$ 23,357	\$ -	\$ -
COPIER/PRINTING	\$ 542	\$ 540	\$ -	\$ -
AMBULANCE LEASE EXPENSE	\$ -	\$ -	\$ 124,250	\$ 124,250
OFFICE SUPPLIES	\$ 1,030	\$ 1,528	\$ 1,500	\$ 1,500
BUILDING MAINTENANCE	\$ 10,296	\$ 8,431	\$ 10,300	\$ 10,300
GAS AND OIL	\$ 20,823	\$ 16,983	\$ 21,000	\$ 21,000
AMBULANCE	\$ 28,538	\$ 29,762	\$ 30,685	\$ 32,985
FIRE TOOLS & APPARATUS	\$ 1,724	\$ 971	\$ 2,000	\$ 2,000
AMBULANCE BILLING CONTRACT	\$ 28,678	\$ 22,211	\$ 24,500	\$ 24,500
CENTRAL OFFICE SUPPLIES	\$ 224		\$ -	\$ -
TRAVEL, CONFERENCE, PROF DEV.	\$ 1,461	\$ 1,748	\$ 1,500	\$ 1,500
DUES, FEES, AND SUBSCRIPTIONS	\$ 2,978	\$ 3,300	\$ 3,450	\$ 3,450
SPECIAL EXPENSE	\$ 24,936	\$ 36,661	\$ 37,111	\$ 41,611
HOSE, GEAR, TIRES, ETC.	\$ 16,825	\$ 5,962	\$ 18,000	\$ 18,000
Total Other Expenses	\$ 218,612	\$ 247,368	\$ 348,196	\$ 364,996
Total Fire:	\$ 1,883,499	\$ 1,948,427	\$ 2,079,357	\$ 2,169,590

Organizational Chart



FTE %	FY20	FY21	FY22
Fire Department			
Fire Chief	1.00	1.00	1.00
Clerk	0.48	1.00	1.00
Captain	1.00	1.00	1.00
Lieutenant	3.00	3.00	3.00
Firefighter	7.00	7.00	8.00
Call Firefighters	7.75	7.75	5.10

Inspectional Services

Programs and Services

The Inspectional Services Department is dedicated to providing exceptional customer service to contractors and town residents by aiding in the construction process via the administration and enforcement of the State Building, Electrical, Plumbing, Gas and Accessibility Codes, as well as the Town of Middleton Zoning Bylaws which regulates the use of structures and land within the town.

The department, along with members of the Town of Middleton Fire Prevention Bureau, also conduct annual inspections in accordance with Section 110 of the Massachusetts State Building Code of all multi-unit residential dwellings, schools, restaurants and other places of assembly to ensure that the basic life safety systems are properly functioning and the facilities are maintained in a manner to ensure the safety of all the occupants.

Prior Year Major Accomplishments

- Continued the development and expanded the use of the Citizenserve Permitting Software to include the annual Certificates of Inspections including adding the Fire Prevention Officer to these online inspections.
- Continued to work to streamline the permitting process and ensure the quickest possible turnaround time on permit applications while still completing a thorough review and verifying code and zoning compliance.
- Provided technical assistance to the Zoning Board of Appeals at monthly meetings.
- Attended monthly continuing education meetings to maintain certifications and remain up to date on the latest code changes.
- Assisted the Fire Chief with the planning and oversight of the addition to the lower-level ambulance bay.
- Performed emergency repairs to multiple areas of the Town Hall handicap ramp
- During the Covid – 19 Pandemic we were able to continue the functions of the office, issuing permits through Citizenserve and keeping all of our inspectors in the field performing the required inspections.
- Began the process of digitizing the department historical records.

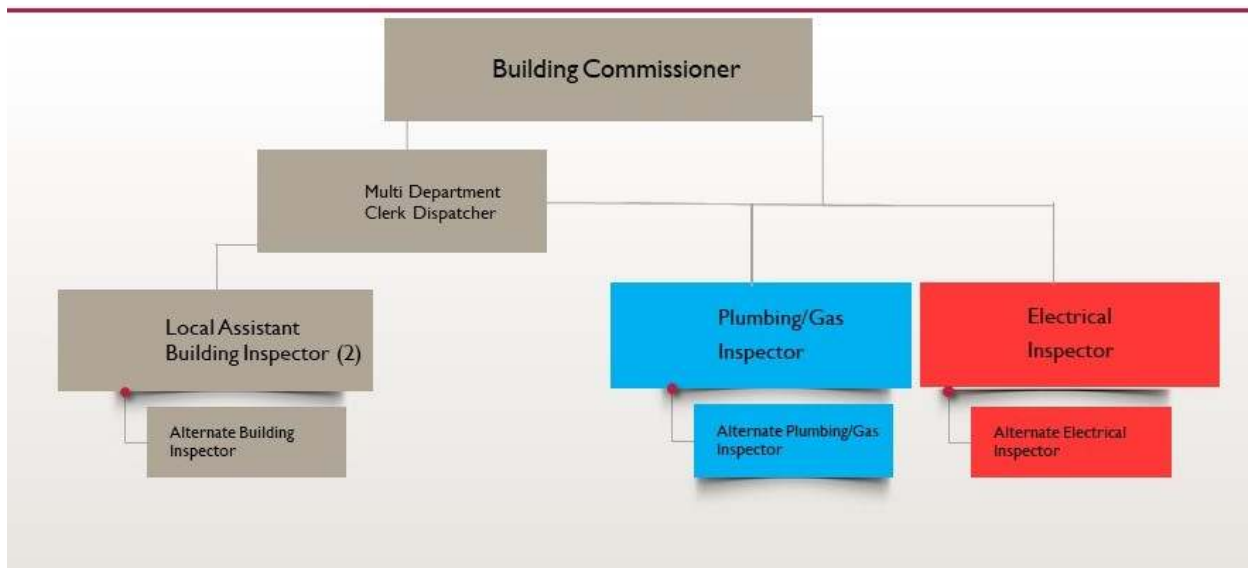
Goals for Coming Year

- Prepare for the adoption of the 10th Edition of the Massachusetts State Building Code 780 CMR which will consist of:

- IRC 2021 International Residential Building Code
- IBC 2021 International Building Code
- IMC 2021 International Mechanical Code
- IEBC 2021 International Existing Buildings Code
- IECC 2021 International Energy Conservation Code
- Continue to digitize the department's historical records.

Inspectional Services	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 48,124	\$ 51,208	\$ 52,114	\$ 53,388
DEPT. HEAD SALARY	\$ 85,500	\$ 87,638	\$ 89,391	\$ 90,285
PART TIME	\$ 92,095	\$ 96,056	\$ 100,640	\$ 101,620
Total Salaries & Wages	\$ 225,720	\$ 234,901	\$ 242,145	\$ 245,293
TRAINING AND EDUCATION	\$ 1,354	\$ 1,267	\$ 3,000	\$ 3,000
POSTAGE	\$ 550	\$ -	\$ 1,500	\$ 1,500
TELEPHONE	\$ 3,268	\$ 3,535	\$ -	\$ -
COPIER/PRINTING	\$ 709	\$ -	\$ 900	\$ 900
CONTRACTUAL SERVICES	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
OFFICE SUPPLIES	\$ 1,164	\$ 1,444	\$ 1,800	\$ 1,800
TRAVEL	\$ 13,013	\$ 13,106	\$ 14,400	\$ 14,400
OPERATING SUPPLIES	\$ 1,266	\$ 608	\$ 2,650	\$ 2,650
DUES, FEES, AND SUBSCRIPTIONS	\$ 725	\$ 400	\$ 1,000	\$ 1,000
Total Other Expenses	\$ 25,050	\$ 23,359	\$ 28,250	\$ 28,250
Total Inspectional Services:	\$ 250,770	\$ 258,261	\$ 270,395	\$ 273,543

Organizational Chart



FTE %	FY20	FY21	FY22
Inspectional Services			
Building Comissioner	1.00	1.00	1.00
Multi Department Clerk Dispatcher (1)	0.60	0.60	0.60
Local Assistant Building Inspector	1.00	1.00	1.00
Plumbing/Gas Inspector	1.00	1.00	1.00
Electrical Inspector	1.00	1.00	1.00
Alternate Inspectors (# employee not FTE%)	3.00	3.00	3.00

(1) Position is shared with Zoning Board of Appeals (16 hours/week to ZBA; 24 hours/week to Inspectional Services)

Animal Control

Programs and Services

The Animal Control Officer (ACO) enforces local and state ordinances, bylaws, and laws concerning the control and care of animals and to prevent the spread of disease. The ACO canvasses public areas looking for potential signs of at large and distressed animals and works directly with citizens concerning animal control issues and lost domestic pets.

Prior Year Major Accomplishments

- **Disease Prevention:** The ACO responded to dog and bat to human potential exposures within residents' homes and coordinated the delivery of the specimens to the Massachusetts Department of Public Health for rabies testing.
- **Quarantine Oversight:** The ACO issued quarantine orders for pets that had wounds of unknown origins or from other animals for rabies surveillance.
- **Timely Response:** The ACO responded in a timely fashion to all animal response requests from citizens and the Health and Police Departments.
- **Animal Control Bylaws:** The ACO reviewed the proposed animal control bylaw amendments that were drafted by the Board of Selectmen. Recommended revisions were provided to the draft regulations. The regulations were adopted at the Town of Middleton Special Town Meeting in November of 2019.

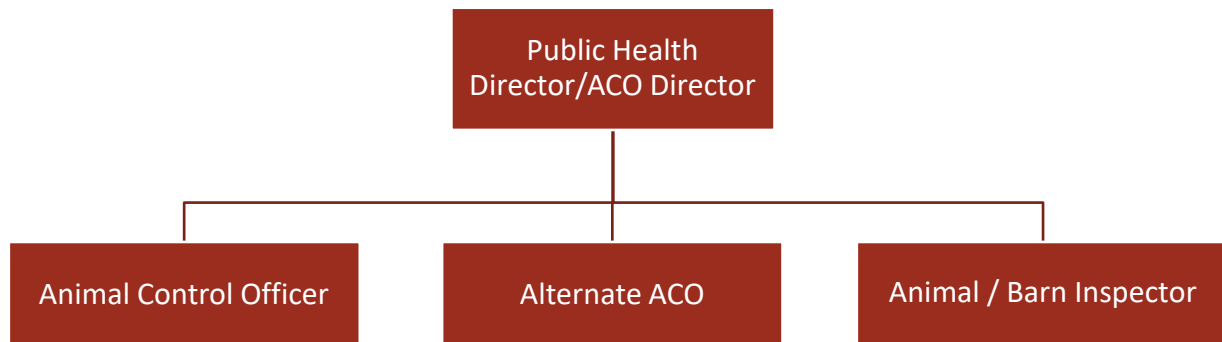
Goals for Coming Year

The Animal Control Department will continue current projects and implement new goals for the upcoming year as follows:

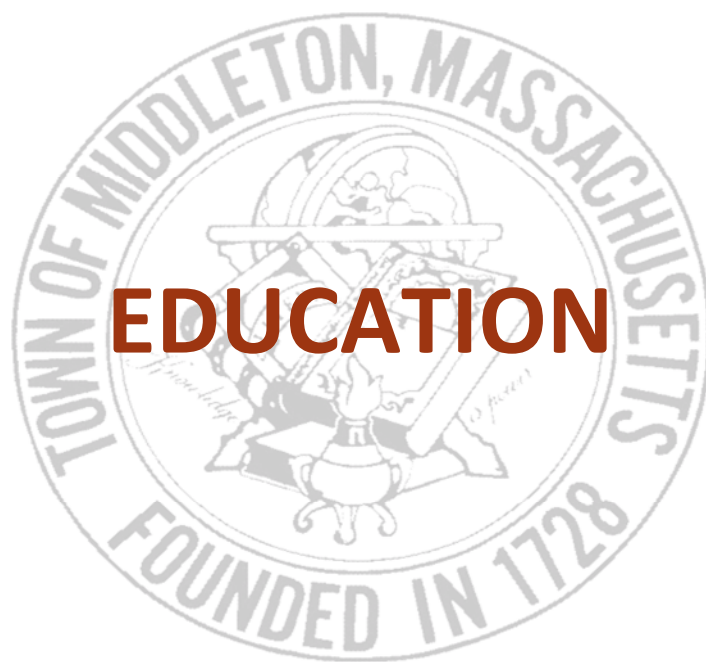
- Organizational Goal: Identify Kennel for use by the municipality.
Objective: Explore community location/building or a partnership for providing a kennel structure for boarding and housing of animals obtained by the animal control department or police, etc.

Animal Control	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 17,336	\$ 20,118	\$ 20,300	\$ 20,413
DEPT. HEAD SALARY	\$ 2,614	\$ 2,614	\$ 2,614	\$ 2,614
Total Salaries & Wages	\$ 19,950	\$ 22,732	\$ 22,914	\$ 23,027
TRAINING AND EDUCATION	\$ -	\$ -	\$ 250	\$ 250
ANIMAL BOARDING EXPENSE	\$ 272	\$ 508	\$ 1,500	\$ 1,500
OFFICE SUPPLIES	\$ -	\$ 57	\$ 150	\$ 150
OTHER SUPPLIES	\$ -	\$ -	\$ 750	\$ 750
TRAVEL	\$ 866	\$ 715	\$ 1,250	\$ 1,250
Total Other Expenses	\$ 1,138	\$ 1,280	\$ 3,900	\$ 3,900
Total Animal Control:	\$ 21,087	\$ 24,012	\$ 26,814	\$ 26,927

Organizational Chart



FTE %	FY20	FY21	FY22
Animal Control			
Animal Control Officers	0.30	0.30	0.30



EDUCATION

Middleton Elementary Schools

Programs and Services

The Middleton Elementary Schools are part of the Tri-Town Union (TTU) with the Towns of Topsfield and Boxford. Our district serves students from grades Pre-School through Six. Students matriculate to Masconomet Regional School District for grades 7-12. Our Preschool is housed at Howe-Manning School, and grades Kindergarten through Two are housed at Fuller Meadow School. Students in Grades Three through Six attend Howe-Manning School.

The mission of the Middleton Elementary Schools, in cooperation with family and community, are to instill the joy of learning in all students, to promote academic excellence, to be supportive of children's social and emotional needs, to constantly strive for improvement in these areas.

See additional information section for detailed budget information.

School Department	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 7,758,652	\$ 8,352,108	\$ 9,105,060	\$ 9,284,493
SUPPLIES	\$ 3,684,295	\$ 3,525,249	\$ 3,881,444	\$ 3,957,935
Total School Department:	\$11,442,948	\$11,877,356	\$ 12,986,504	\$ 13,242,428

Masconomet Regional High School

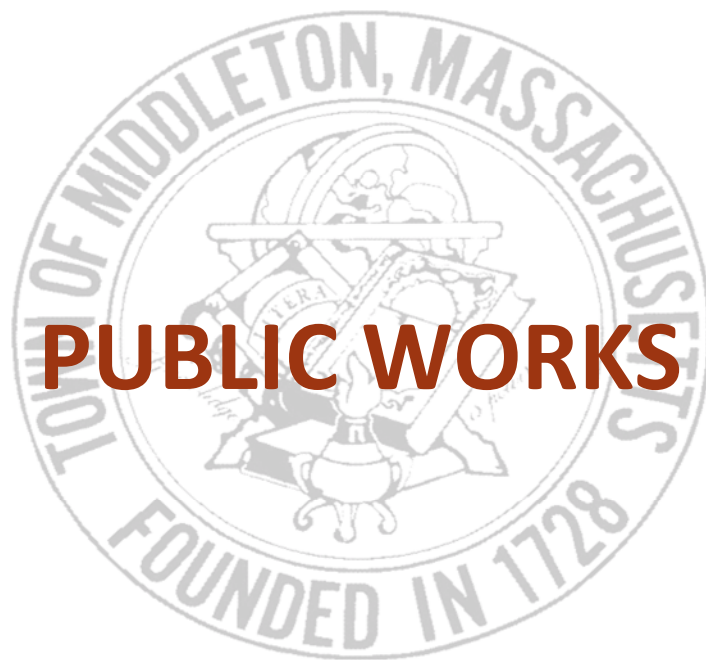
See additional information section for detailed budget information.

Masconomet Assessment	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
ASSESSMENT EXPENSE	\$ 9,415,414	\$ 9,968,088	\$ 10,204,052	\$ 10,535,684
DEBT SERVICE EXPENSE	\$ 379,817	\$ 382,380	\$ 103,740	\$ 102,490
Total Masconomet Assessment:	\$ 9,795,231	\$10,350,468	\$ 10,307,792	\$ 10,638,174

Essex North Shore Technical High School

See additional information section for detailed budget information.

Essex Tech Assessment	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
ASSESSMENT EXPENSE	\$ 736,492	\$ 699,698	\$ 632,598	\$ 664,228
DEBT SERVICE EXPENSE	\$ 85,826	\$ 76,455	\$ 66,198	\$ 66,198
Total Essex Tech Assessment:	\$ 822,318	\$ 776,153	\$ 698,796	\$ 730,426



PUBLIC WORKS

Public Works, Snow and Ice & Transfer Station

Programs and Services

The Department of Public Works either performs or provides administrative and managerial oversight on the tasks listed below and many more to ensure proper procedures, regulatory compliance and protocol are followed.

Infrastructure improvements and maintenance such as paving operations, drainage work, sidewalks and so on. Cemetery internments, monument foundations and grounds maintenance. Tree pruning, removal and roadside brush cutting. Snow/ice removal operations. Water distribution system maintenance (flushing, DEP/EPA testing, construction inspections, etc.) Refuse and recycling collection and disposal. Grounds maintenance on all public parks/fields. Equipment purchases and maintenance.

All these and many more public works related tasks were performed in 2020 under very difficult circumstances caused by the COVID Pandemic. COVID caused many behind the scenes issues for our operations. Extra effort, planning, diligence and pride by the entire staff made for no loss of quality services during this difficult time.

Prior Year Major Accomplishments

The Department of Public Works Employees performed or provided oversight on all Operations and maintenance on public roads/grounds and assisted with these larger projects.

- Milling/paving of Devonshire Road and Ryer Lane
- Liberty/Maple Street intersection improvements
- Guardrail replacement on Essex Street
- Emergency culvert repair on Essex Street
- Continue update on cemetery records with new software
- Aid in construction of Phase One of the Rail Trail

Goals for Coming Year

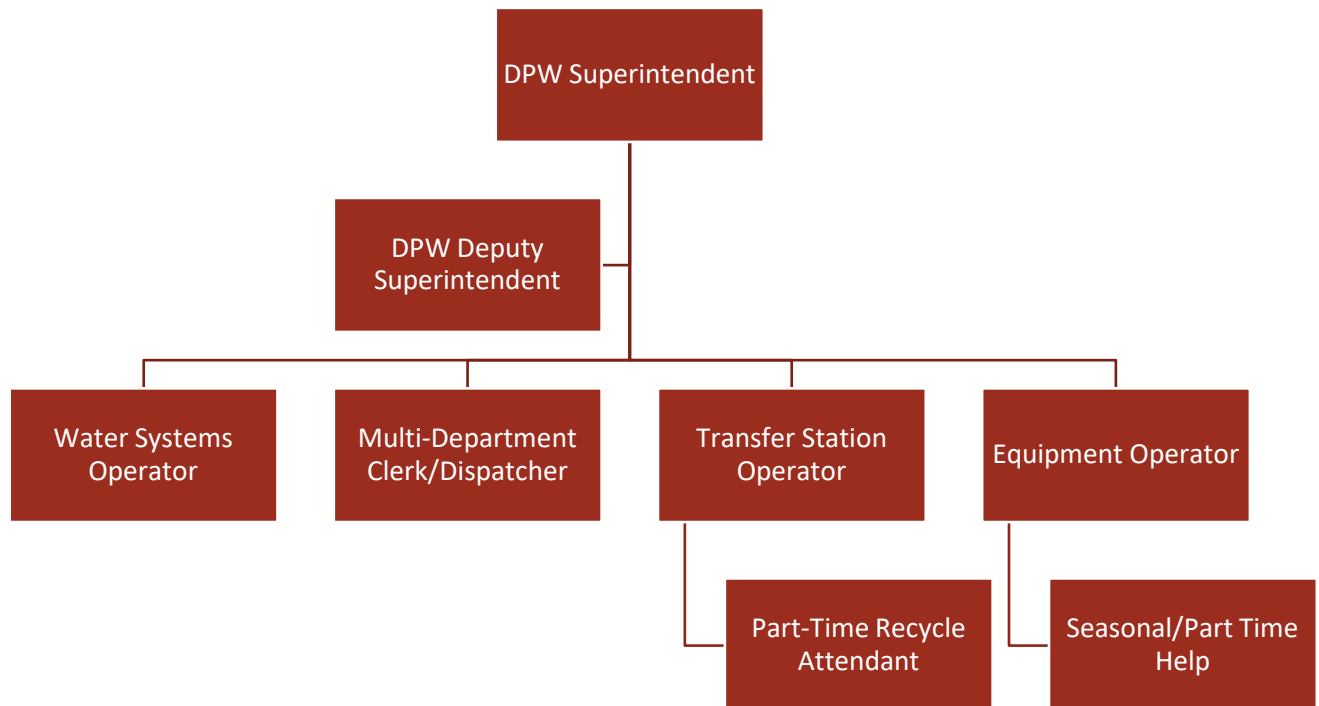
- Practice/Plan for road maintenance
- Waste/Recycling future solutions/improvements
- Ensure water quality/quantity through regulations, by-laws, inter-municipal agreements and construction
- Continue preventative maintenance on equipment

DPW Administration	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 502,630	\$ 533,034	\$ 527,223	\$ 540,440
DEPT. HEAD SALARY	\$ 74,715	\$ 87,820	\$ 90,785	\$ 90,368
OVERTIME	\$ -	\$ -	\$ 29,637	\$ 29,933
PART TIME	\$ 30,217	\$ 25,823	\$ 39,000	\$ 39,000
Total Salaries & Wages	\$ 607,562	\$ 646,677	\$ 686,645	\$ 699,741
ELECTRICITY	\$ 245	\$ 242	\$ 500	\$ 500
FUEL	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
EQUIPMENT REPAIR	\$ 3,749	\$ 3,844	\$ 4,000	\$ 4,000
ADVERTISING	\$ 352	\$ -	\$ 400	\$ 400
TRAINING AND EDUCATION	\$ 1,100	\$ 900	\$ 1,100	\$ 1,100
POSTAGE	\$ 220	\$ 410	\$ 700	\$ 700
TELEPHONE	\$ 3,081	\$ 3,281	\$ -	\$ -
COPIER/PRINTING	\$ 390	\$ 686	\$ 800	\$ 800
ROAD SWEEPING	\$ 22,461	\$ 21,941	\$ 27,500	\$ 27,500
CATCH BASIN CLEANING	\$ 11,623	\$ 14,566	\$ 14,421	\$ 15,000
OFFICE SUPPLIES	\$ 1,478	\$ 1,377	\$ 3,500	\$ 3,000
SUPPLIES BUILDING MAINTENANCE	\$ 6,032	\$ 16,008	\$ 7,000	\$ 7,000
GAS AND OIL	\$ 109	\$ 1,177	\$ 1,200	\$ 1,200
LANDSCAPING / TREE PLANTINGS	\$ 3,571	\$ 3,268	\$ 3,700	\$ 3,700
TREE REMOVAL	\$ 14,747	\$ 14,988	\$ 15,000	\$ 15,000
PARK EXPENSES	\$ 17,006	\$ 17,169	\$ 19,300	\$ 19,300
PEST CONTROL FULLER	\$ 7,487	\$ 3,911	\$ 7,000	\$ 7,000
DRAINAGE	\$ 8,000	\$ 6,693	\$ 8,000	\$ 8,000
SIGNS	\$ 4,000	\$ 2,539	\$ 4,000	\$ 4,000
PATCHING	\$ 7,829	\$ 7,915	\$ 8,000	\$ 8,000
STONE SEALING	\$ 10,582	\$ 16,746	\$ 20,000	\$ 20,000
OPERATING SUPPLIES	\$ 2,355	\$ 1,966	\$ 3,600	\$ 3,600
SMALL TOOLS STREET STRIPING	\$ 13,840	\$ 14,128	\$ 22,000	\$ 22,800
STREET LIGHTS	\$ 28,248	\$ 30,559	\$ 35,000	\$ 35,000
GUARD RAIL	\$ 8,940	\$ 7,978	\$ 8,500	\$ 8,500
DUES,FEES, AND SUBSCRIPTIONS	\$ 466	\$ 800	\$ 500	\$ 500
ROAD MACHINERY MAINTENANCE	\$ 69,002	\$ 76,144	\$ 79,000	\$ 79,000
CAPITAL OUTLAY RESURFACE RDWYS	\$ 19,000	\$ 16,689	\$ 19,000	\$ 19,000
Total Other Expenses	\$ 265,911	\$ 287,125	\$ 314,921	\$ 315,800
Total DPW Administration:	\$ 873,473	\$ 933,802	\$ 1,001,566	\$ 1,015,541

Snow and Ice Removal	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SNOW & ICE OVERTIME	\$ 39,309	\$ 30,390	\$ 60,000	\$ 50,000
PURC.SERVS.CONTR.SNOW REMOVAL	\$ 71,891	\$ 46,477	\$ 89,250	\$ 89,250
SUPPLIES SNOW REMOVAL FUEL	\$ 12,447	\$ 18,042	\$ 22,000	\$ 22,000
SUPPLIES SNOW BLADES	\$ 1,784	\$ 1,255	\$ 2,500	\$ 2,500
SUPPLIES SALT	\$ 67,879	\$ 63,110	\$ 75,000	\$ 75,000
SUPPLIES SAND	\$ 6,664	\$ 3,834	\$ 12,000	\$ 12,000
SUPPLIES REPAIRS	\$ 25,251	\$ 44,384	\$ 20,000	\$ 30,000
Total Snow and Ice Removal:	\$ 225,224	\$ 207,492	\$ 280,750	\$ 280,750

Transfer Station	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 108,131	\$ 130,223	\$ 133,123	\$ 90,597
OVERTIME	\$ -	\$ -	\$ -	\$ 9,468
PART-TIME WAGES	\$ -	\$ -	\$ -	\$ 41,342
Total Salaries & Wages	\$ 108,131	\$ 130,223	\$ 133,123	\$ 141,407
ELECTRICITY	\$ 3,212	\$ 3,481	\$ 4,100	\$ 4,100
EQUIPMENT REPAIR	\$ 8,756	\$ 3,367	\$ 6,000	\$ 6,000
CONTRACTUAL SERVICES	\$ 171,875	\$ 161,810	\$ 170,000	\$ 214,000
GAS AND OIL	\$ 18,136	\$ 26,812	\$ 34,600	\$ 34,600
MONITORING WELLS LANDFIELD	\$ 51,000	\$ 53,550	\$ 55,500	\$ 55,500
LANDFILL CAPPING MAINTENANCE	\$ 7,700	\$ 7,700	\$ 8,000	\$ 8,000
RECYCLING AREA MAINTENANCE	\$ 34,634	\$ 44,500	\$ 44,000	\$ 45,000
Total Other Expenses	\$ 295,314	\$ 301,220	\$ 322,200	\$ 367,200
Total Transfer Station:	\$ 403,445	\$ 431,443	\$ 455,323	\$ 508,607

Organizational Chart



FTE %	FY20	FY21	FY22
DPW			
DPW Superintendent	1.00	1.00	1.00
DPW Deputy Superintendent	1.00	1.00	1.00
Multi-Department Clerk/Dispatcher	1.00	1.00	1.00
Water Systems Operator	1.00	1.00	1.00
Transfer Station Operator	1.00	1.00	1.00
Equipment Operator	7.00	7.00	7.00
Recycle Attendant (PT)	1.20	1.20	1.20
Season/PT Help	1.44	1.44	1.28

HEALTH & HUMAN SERVICES



Health Department

Programs and Services

The Health Department, through direction by the Board of Health, is committed to improving public health through promoting well-being, preventing disease, and protection of an individual's health within the community. The Health Department supports the 10 essential functions of public health that include: monitoring the community health problems; diagnosing and investigating health problems and health hazards in the community; Informing, educating and empowering people about health issues; Mobilizing community partnerships to identify and solve health problems; Developing policies and plans that support individual and community health efforts; Enforcing laws and regulations that protect health and ensure safety; Linking people to needed personal health services and assure the provision of health care when otherwise unavailable; Providing a competent public health and personal healthcare workforce; Evaluating effectiveness, accessibility and quality of personal and population-based health services; and Researching for new insights and innovative solutions to health problems

Prior Year Major Accomplishments

- **Lead Department of the COVID-19 Pandemic Response:** The Middleton Health Department, consisting of only 1.2 FTE (Full Time Equivalent) employees has led the community response of the COVID-19 Pandemic Response for the Town of Middleton. The Public Health Director has been the Incident Commander as part of the Local Emergency Planning Committee for this effort and the Public Health Nurse has been the lead clinical Health and Safety and Operations Official. With the assistance of Federal CARES Act Funding, the Health Department has been able to hire additional Public Health Nurses and Contact Tracers to handle the epidemiological response to the confirmed cases within our community and respective sectors beyond. Additionally, the Middleton Health Department led in the creation of a Tri-Town School Pandemic Response Nurse to assist the schools across the Tri-Town (Elementary and Middle & High School) while being a connector and liaison between all to enhance response to the Tri-Town School population.

Town Departments have been crucial in collaborative efforts such as, but not limited to, our First Responders, DPW, School Department(s), Senior Center, and beyond.

This response has been, at this point in time, almost 10 months in length and counting. The Middleton Health Department has put hundreds and hundreds, approaching one thousand hours beyond the customary municipal work load, to protect the public health of our community. We additionally held during the pandemic, influenza drive through clinics and continued to vaccinate for influenza within the school settings and beyond.

The Health Department managed and led two COVID testing drive thru clinics in Middleton in December and tested over 550 individuals of the community and school system.

The Health Department continues to provide a Middleton Weekly COVID-19 Report that has provided COVID-19 education and awareness and associated COVID-19 community specific data. This report is disseminated via town email list serve, social media, and populated on the Town website.

The Health Department is assisting in the regional First Responder COVID-19 vaccination clinic at the Topsfield Fairgrounds in January 2021. The Health Department will be participating in volunteer help at the clinic. Additionally, the Health Department will be planning to administer COVID-19 vaccine according to the State Department of Public Health Vaccination Phased Plan, in particular Phase III for the population at large.

- **Communicable Disease Prevention:** The Public Health Nurse (PHN) administered over 350 influenza vaccinations to the public and to home bound individuals. The PHN continued surveillance on communicable diseases within the community reported by the State Department of Public Health. The PHN also administered a limited amount of Shingles vaccine to residents.

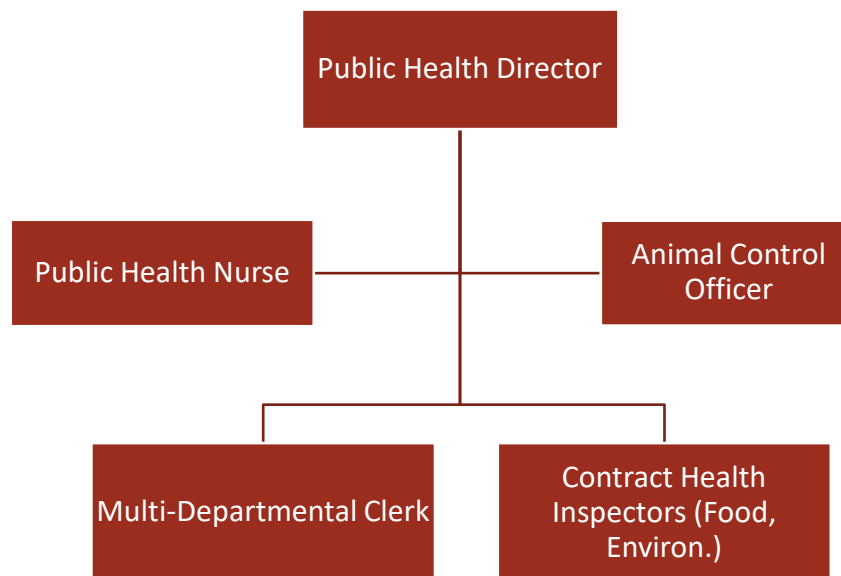
Goals for Coming Year

The Health Department will continue current projects and implement new goals for the upcoming year as follows:

- Organizational Goal: Continue the COVID-19 Pandemic Response
Objective: With assistance of Public Health Nursing and Contact Tracing, the Health Department will continue to respond to the COVID-19 pandemic through proper prevention efforts and response.
- Organizational Goal: Host Substance Use Disorder Harm Reduction Strategies Trainings
Objective: Through the Public Health Nurse, conduct free training to the community on how to recognize an overdose and how to administer the overdose reversal drug, commonly known as Narcan (This is dependent upon ability to host related to pandemic and may be held virtually if possible).
- Organizational Goal: Continue exploration of Cross Jurisdictional Sharing for Public Health
Objective: Collaborate with local public health officials and MAPC on the North Shore Public Health Collaborative and recently the Town of Danvers to assess cross jurisdictional workforce sharing for a part time public health inspector to meet the demand of public health mandated and expanded functions.

Board Of Health	2019 Actual	2020 Actual	2021 Budgeted	FY2022 - Requested
SALARIES & WAGES	\$ 16,886	\$ 17,182	\$ 18,091	\$ 19,840
DEPT. HEAD SALARY	\$ 90,617	\$ 92,883	\$ 92,883	\$ 96,170
CONSULTANT OTHER	\$ 8,258	\$ 4,829	\$ 11,000	\$ 11,000
ADVERTISING	\$ 34	\$ -	\$ 150	\$ 150
COMMUNITY HEALTH SERVICE	\$ 6,231	\$ 8,924	\$ 8,000	\$ 8,000
TRAINING AND EDUCATION	\$ 475	\$ 669	\$ 2,000	\$ 2,000
POSTAGE	\$ 150	\$ -	\$ 150	\$ 150
TELEPHONE	\$ 1,748	\$ 2,409	\$ -	\$ -
COPIER/PRINTING	\$ 495	\$ 254	\$ 500	\$ 500
OFFICE SUPPLIES	\$ 704	\$ 765	\$ 750	\$ 750
OTHER SUPPLIES	\$ 316	\$ 117	\$ 500	\$ 500
TRAVEL	\$ 3,793	\$ 805	\$ 750	\$ 750
DUES, FEES, AND SUBSCRIPTIONS	\$ 1,094	\$ 692	\$ 1,000	\$ 1,000
Total Board Of Health:	\$ 131,340	\$ 129,528	\$ 135,774	\$ 140,810

Organizational Chart



FTE %	FY20	FY21	FY22
Health Department			
Public Health Director	1.00	1.00	1.00
Public Health Nurse	0.20	0.20	0.20
Multi-Department Clerk (1)	0.23	0.23	0.23

(1) Position is shared with the Planning Department (10 hours/week to planning department; 9 hours/week to Board of Health)

Council on Aging

Mission Statement

The mission of the Town of Middleton MA Council on Aging (COA) and Senior Center is to enhance and promote the best quality of life for elders in our community. By treating those we serve with respect, dignity, and interest, we strive to foster self-fulfillment and independence.

We achieve our mission by advocacy via design and implementation of appropriate community-based services. Serving as a sponsor of various programs, including social, nutritional, legal, financial, health related, mobility related and educational. Gathering and disseminating resource information vital to the well-being of elders and their caregivers. Keeping the general public and governing bodies aware of and supportive of the needs of our senior citizens. Promotion of programs that involve both physical and cognitive development.

Programs and Services

Your Council on Aging is here for you – you are not alone!

The Middleton COA's immediate response to COVID-19 was to identify nutritional needs and combat the effects of social isolation amongst older, vulnerable adult populations. Within the first month of COVID-19, the COA's Meals on Wheels service increased its meal delivery program by 50% and continued to grow during the months that followed. In addition to providing home delivered meals, the COA volunteers began offering personal shopping and errand-related services to those in need of essential supplies during quarantine.

Despite these efforts to keep seniors nutritionally healthy during quarantine, staying "safe at home" had the adverse psychological effect of increased loneliness and despair. To address this, the COA implemented a number of initiatives to keep elders connected.

First, the COA began increasing its outreach calls and written correspondences to seniors. Volunteers made calls to every working number in our data base system. Through these outreach calls emails were collected, contact information updated and wellness checks were made. Regular check-in calls and handwritten cards for birthdays, holidays, thinking of you, and condolences were also conducted. All in all, these direct, one-to-one communications enabled the COA to tap into the immediate concerns of seniors in real-time, and continued to serve as an informational tool throughout the pandemic as to what was most needed among community members.

Indeed, nearly all programs and services provided by the COA that were typically provided in person began transitioning to virtual platforms such as ZOOM and FaceTime to allow for remote participation. Technology tutoring, conducted by COA staff and volunteers, quickly followed as a means of supporting any senior with an interest in joining our burgeoning online community.

Additionally, the COA's printed newsletter, *The Age of Mastery*, continued to be mailed to seniors with resource information during the pandemic. Collectively, COA staff and volunteers utilized a comprehensive communication strategy through phone, email, mail, and virtual platforms to gather and connect Middleton seniors during a time when teamwork, information, and assistance was most needed.

Your community is here for you – you are not alone!

Middleton seniors have and continue to be the primary focus within our COA community. The COA serves as a venue for local business and community members to show Middleton seniors they are valued and supported, especially during the most difficult of times. Within the first month of the COVID-19 pandemic, Falck Renewables North America, reached out to the COA to support its nutritional outreach efforts by donating \$40,000. Many other community members and local businesses also followed suit, issuing monetary donations to the COA and the Middleton Food Pantry, respectively. (To ensure the safety of its volunteers the Food Pantry began accepting only monetary donations during the pandemic.) Between Frank Leary's (Food Pantry Facilitator) efforts to raise funds and the generosity of many local community members and businesses, the food pantry was able to more than double its clientele.

Understanding the positive impact of comfort foods, Captain Pizza began donating weekly soups for the meals on wheels programs. Over time this became a monthly donation and continues to warm the bellies and hearts of our constituents. Captain Pizza also raised \$500, through the generous donations of community members for the Food Pantry. They also received a donation from Mint Car Wash to provide a special baked ziti dinner for our home delivered meals constituents.

Minit Car Wash also gifted the COA with monetary donations. They attempted to run a fundraiser for the COA, although COVID-19 pandemic shut them down at the start of their initiative. Undeterred in their commitment to find ways of giving back, Minit Car Wash also purchased specialty made cupcakes, made by the Middleton-run bakery, Art of Dessert, to provide a special dessert to our HDM clients for the holidays. The Art of Dessert provided a special discount to Minit Car Wash, as a gift to our seniors.

In addition to gifts and monetary donations, the COA has received other forms of assistance from over 50 volunteers in the community. Volunteers assisted with calls, special projects, delivering meals, creating inspirational messages, handmade cards, technology assistance, holiday gift bags, personal shopping and other program events. Volunteers have ranged in age of 5 years old to 90 years old. Team members from Middleton's Town Administration and the Health Department also donated time to help deliver meals.

Thanks to the guidance of the Middleton Health Department, the COA teamed up with the Salvation Army to become certified outreach coordinators for their voucher program. The Salvation Army Voucher Program allows the COA to assist Middleton community members with receiving assistance with utilities when they have received a shut off notice. The COA is grateful to have the opportunity to offer this valuable service to Middleton residents.

Another valuable service provided through the COA was in collaboration with Gary Bent, Middleton's Veteran's Service Officer. Gary has provided numerous boxes of food to Middleton's Veterans and to Veterans of the COA. Patrick Maher, Middleton's COA Case Manager, Outreach Coordinator and Social Worker, worked together to ensure senior veterans and their spouses were provided services and support when faced with various hardships.

The COA also developed new collaborations with the Tri-Town Council and the Flint Public Library. The Tri-Town Council and the COA collaborated on a digitizing photos initiative, wherein MASCO students assisted seniors in digitizing their photos to preserve their memories. Additionally, the Flint Public Library began including their senior offerings through the COA. They also provided the COA an outdoor space to offer safe programs during the pandemic. It is wonderful to see the community of Middleton shine for their seniors during this difficult time.

The Friends of the Council on Aging have continued to be a great support for the COA fulfilling its mission. The Friends of the Council on Aging has funded the COA's holiday gift card distribution and flower mission. The COA has been sending flowers to seniors and/or families of seniors who have suffered a loss or medical hardship this year. Currently, the Friends of the COA have redirected their efforts to support the COA through grant funding opportunities and other fundraising initiatives.

The Middleton COA would also like to acknowledge the support of MA State Senator Bruce E. Tarr, Merrimack Valley COA's and North Shore COA's during the COVID-19 Pandemic.

Awards of Grant Funding

In addition to the overwhelming community support from individuals and businesses alike, the Middleton Council on Aging received leveled grant funding for FY21 and FY22. Massachusetts Council on Aging, Executive Office of Elder Affairs and Elder Services of the Merrimack Valley/Northshore Elder Services have worked tirelessly to provide guidance and consistent financial support to the Middleton Council on Aging. Elder Services of the Merrimack Valley/Northshore Elder Services also provided a COVID-19 Funding grant of \$5,000 to help up with increasing outreach and nutritional services.

Title IIIB Outreach	Title III C Nutrition	COVID-19 Funding	Formula Grant
10/1/20-9/30/21	10/1/20-9/30/21	7/1/20-6/30/21	7/1/20-6/30/21
\$11,500	\$14,916	\$5,000	\$20,088

We Still Had Fun, Even During a Pandemic

The pandemic created a number of obstacles for the COA in its mission to provide ongoing wellness and educational programming to Middleton seniors, but the COA and its partners endeavored to find creative ways to overcome these challenges. Thanks to the collaborative

support of the Flint Public Library, the COA was able to offer a weekly outdoor “Bring Your Own Bagged Lunch” event on the library’s back lawn area. Here, the COA created a safe, COVID-compliant outdoor venue for seniors to enjoy educational and/or enrichment-based programming and entertainment. Each week a new “entertainment theme” was offered, that included comedian acts, historical re-enactments, brainteasers, health and wellness informational sessions, and more. For example, the Middleton Light Department kicked off our outdoor programming with electrical safety, supplies and resources. Danelly Mena from Commonwealth Care Alliance provided education to our seniors about open enrollment for Medicare. Joe Younger, Middleton’s dedicated S.H.I.N.E counselor, provided valuable support to our seniors with their Medicare health insurance needs. These events and others kept seniors informed and most importantly, connected to one another.

As the weather changed and our annual celebrations were not allowed, Andy Diskes, COA Assistant Director, spearheaded holiday zoom events to bring our seniors together for Thanksgiving and New Year’s Eve. Within the safety guidelines provided by COVID-19, the COA made every effort in 2020-2021 to bring seniors to together in the safest way possible. We listened to what services were most important and what resources we most needed, and provided them as often as we were able. The COA is grateful for the flexibility of its staff and the collaborative attitude amongst community members

Prior Year Major Accomplishments

- Developed quick and flexible programming between zoom and in person programming based around governor’s orders and local guidance for safety during the pandemic
- Launched 1:1 technology support for seniors
- Increased outreach calls, cards, gifts and digital correspondence
- Expanded outreach to include all HDM recipients
- Received certifications for Salvation Army Voucher Program
- Collaborated with Tri-Town Council, Flint Public Library, Middleton Health Department, Town Administration, Veteran Services Office
- Began routine outdoor programming for seniors
- Implemented consistent full team meetings
- Hired a new Front Office and Programs Coordinator
- Launched first COA Employee E-Newsletter
- Implemented COVID-19 safety protocols and building supplies

- Improved organization of closets, storage areas, gathering spaces within the COA building
- Increased volunteer base
- Updated and improved attendance data capture using myseniorcenter
- Increased intergenerational collaborations
- Continued life coaching and support services through the Council on Aging's Case Manager and Social Worker, Patrick Maher
- Distributed food boxes from salvation army and elder services
- Reconfigured main hall to accommodate COVID-19 safety protocols for volunteers, participants and staff.
- Implemented personal shopping service
- Purchase of an economical meal delivery vehicle
- Continued newsletter redesigned
- Rebuild of the front entrance steps
- Collected over 300 eyeglasses for the Lions Club to send to Africa
- Expanded transportation services to include local medical appointments
- Getting to know your neighbors and municipal employees

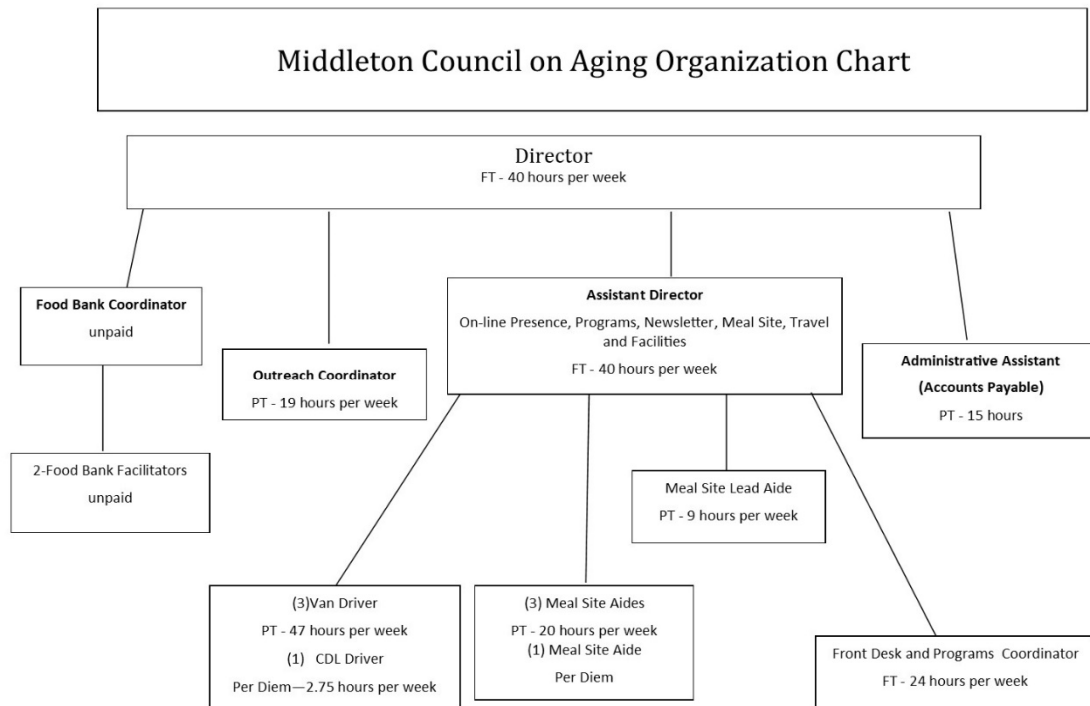
Goals for Coming Year

- Reopen to "normal" and increased in-person programming, travel and meals
- Launch Participant E-Newsletter
- Host Veteran and Holiday Party
- Continue birthday and holiday correspondences
- Open computer lab and extend technology support
- Continue collaboration with Flint Public Library, Tri-Town Council, Health Department and Town Administration
- Increase programming with a variety of educational and recreational offerings
- Revive the Neighbor-to-Neighbor Outreach Clubs

- Make Middleton a Dementia Friendly Community
- Re-open outdoor programming (seasonal)
- Increase local collaborations with individuals, local businesses and related organizations
- Boost volunteer contributions/opportunities for involvement
- Full volunteer staffing to assist the front office position
- 2nd Annual Father's and Mother's Day community parade
- Continue to collect eye glasses for the Lion's Club

Council On Aging	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 64,429	\$ 57,740	\$ 39,260	\$ 39,941
DEPT. HEAD SALARY	\$ 53,127	\$ 53,856	\$ 69,870	\$ 70,569
PART TIME	\$ 40,053	\$ 56,689	\$ 88,469	\$ 89,532
Total Salaries & Wages	\$ 157,609	\$ 168,284	\$ 197,599	\$ 200,042
FUEL	\$ 3,250	\$ 3,445	\$ 10,160	\$ 9,246
EQUIPMENT REPAIR	\$ 636	\$ 3,516	\$ -	\$ -
POSTAGE/ NEWSLETTER	\$ 2,749	\$ 1,947	\$ 2,100	\$ 2,110
TELEPHONE	\$ 2,644	\$ 4,386	\$ -	\$ -
COPIER/PRINTING	\$ 1,000	\$ 666	\$ 2,176	\$ 2,176
CONTRACTUAL SERVICES	\$ 8,406	\$ 9,558	\$ 10,600	\$ 10,600
OFFICE SUPPLIES	\$ 720	\$ 587	\$ 600	\$ 637
BUILDING MAINTENANCE	\$ 6,743	\$ 6,996	\$ 5,481	\$ 5,491
OTHER SUPPLIES	\$ 2,715	\$ 2,017	\$ 6,500	\$ 6,380
TRAVEL	\$ 3,419	\$ 725	\$ -	\$ -
DUES,FEES, AND SUBSCRIPTIONS	\$ 919	\$ 877	\$ 2,300	\$ 3,177
PROF DEV/COA BRD DIR	\$ 7,871	\$ 3,305	\$ 6,300	\$ 6,400
COA EVENTS	\$ -	\$ 4,922	\$ -	\$ -
CAPITAL	\$ 1,500	\$ -	\$ -	\$ -
Total Other Expenses	\$ 42,573	\$ 42,946	\$ 46,217	\$ 46,217
Total Council On Aging:	\$ 200,182	\$ 211,230	\$ 243,816	\$ 246,259

Organizational Chart



FTE %	FY20	FY21	FY22
Council on Aging			
Council on Aging Director	1.00	1.00	1.00
Assistant Director	0.49	1.00	1.00
Administrative Assistant	0.38	0.38	0.38
Outreach Coordinator	0.48	0.48	0.48
Meal Site Lead Aide	0.23	0.23	0.23
Front Desk & Program Coordinator	-	0.60	0.60
Meal Site Aides	0.50	0.50	0.50
Van Drivers	1.24	1.24	1.24

Veteran's Agent

Programs and Services

The Veterans' Services Department is currently staffed by one part-time Director/Veterans Service Officer with some paid assistance provided for other local Veteran volunteers. His priority is providing services and benefits to all Veterans/military members and their dependents. He has assisted them with appropriate benefits such as:

- Applying for Chapter 115 benefits from the MA Department of Veterans Services
- Veteran assistance with VA claims for Compensation and Pension
- Requests for Widow/Widower's Pension
- Family requests for Aid & Attendance for Veteran/Spouse
- Family requests for Service Medals/Ribbons and Citations for Veterans
- Provide Funeral reimbursements (eligible Veterans) and family assistance
- Ordering and maintaining the flags around Middleton + cemetery
- Requests for Discharges and changes to DD214's
- Manage Veterans Work-Off program
- Providing support documents for town departments such as real estate abatements, DD214's, etc.
- Provide Veterans food and other daily living essentials when needed
- Assistance with obtaining Massachusetts-specific benefits (Welcome Home Bonus, Veteran/spouse annuity, etc.)
- Providing transportation to medical appointments at VA hospitals and clinics.

The Veterans' Services Officer (VSO) works with the local American Legion Post 227, other service organizations in surrounding communities, and town departments to provide proper ceremonies recognizing Veterans' contributions to our country, state and community. The VSO continues to assist the Memorial Day Committee in maintaining the display of American Flags on downtown streets and on town flagpoles as well as coordinating half-staff advisories. It provides educational information to Veterans, schools, and those in need of Veterans' services. It will support the Council on Aging's (COA) tributes to Veterans prior to Veterans Day and luncheon meetings on Veterans benefits while routinely visiting the COA. An oral history project of interviews to preserve Veterans' memories is available at the Historical Society, Flint Library and Veterans Service Office. Representation of Veterans Services for the Town is provided at the Essex County Sheriff's Office facilities, the Massachusetts Department of Youth Services

facility, Wreath's Across America ceremony, 911 ceremony, Veterans Day and when able to - Memorial Day ceremonies and at Elementary schools, High Schools, and Colleges. Additionally, the VSO works diligently to ensure that Veterans seeking employment or housing are made a priority. Accurate records and statistics on Veterans from Middleton, past and present, are kept as required by the Massachusetts Department of Veterans' Services. The Department of Veterans Services computer based system is utilized in the administration of the Chapter 115 services. The Veterans' part of the Town webpage is updated on a regular basis with news events and links to Veterans' services. The Director keeps current on his job requirements by monitoring emails, phone messages, directives and notices from the Department of Veterans' Services and Veterans Administration. He attends monthly meetings of the Northeast Veterans' Service Officers Association as well as annual legislative luncheon at the state house, regional Veterans Employment/Housing roundtables, annual training Conferences by the Department of Veterans' Services, and the Massachusetts Veterans' Services Association.

Prior Year Major Accomplishments

- Attended January Legislative Luncheon at the State House
- Assisted Veterans with gaining VA benefits
- Assisted FY21 CH115 Veterans onto new program saving the town money
- Reappointed Veterans Service Officer Middleton American Legion Post 227
- Reappointed Veterans Service Officer Amesbury VFW Post 2016
- Provided guidance to active-duty military transitioning from military
- Through Donations grew the Middleton Donation account to \$5000+
- Utilized the Veterans/Senior Tax Work Off services to support Veterans
- Monitored military records to ensure compliance with state procedures
- Work with the COA to do outreach to Veterans in need
- Served on the hiring committee for new COA Director
- Assisted with and participated in the Middleton Turkey Trot event
- Received assistance from US Army with reflagging Veterans graves
- Maintained VSO Certification through training events/conferences
- Received the 2020 DYS Commissioners Community Partner Award
- Continued assistance with ADA grant
- Developed/submitted grant request to build War on Terror Memorial
- Assisted several Veterans with finding gainful employment
- Worked closely with Essex County Sheriff's Office & academy trainees

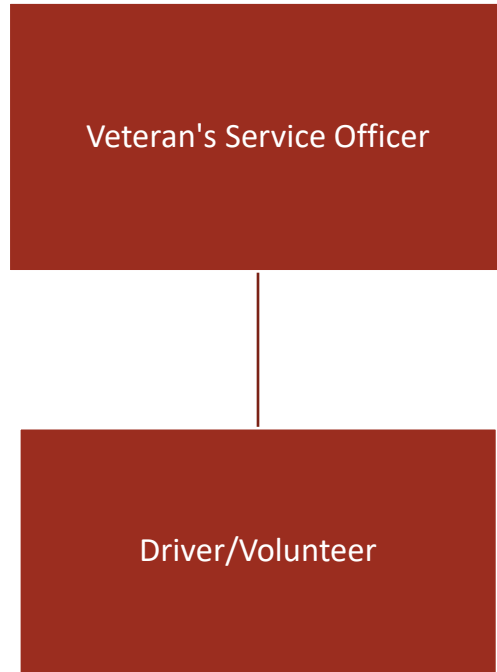
- Provided food/assistance to low-income Veterans during Covid-19 crisis
- Provided transportation to VA medical facilities for many Veterans
- Attended events at local schools and organizations
- Worked with local non-profits to obtain needed benefits for Veterans
- Continued to serve on Sergeant Jordan M Shay Memorial fund committee
- Assisted Veteran families with obtaining various resources for the holidays
- Renewed MA Emergency Medical Technician (EMT-B) certification

Goals for Coming Year

- Continue to support the Veterans of Middleton in any capacity
- Continue to seek out younger Middleton Veterans that may need assistance
- Continue work on a War on Terror monument to honor Middleton residents that have served since 9/11
- Assist the COA & Middleton seniors in any way needed
- Continue to transport/assist Senior Veterans with appointments
- Assist/participate with the 2021 Middleton Turkey Trot
- Assist with any town events and activities
- Be available to assist the local schools and organizations
- Continue to support Middleton Veterans/residents during the COVID-19 crisis

Veterans Agent	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
DEPT. HEAD SALARY	\$ 16,714	\$ 17,550	\$ 18,427	\$ 18,611
PART TIME	\$ 8,584	\$ -	\$ 1,000	\$ 1,000
Total Salaries & Wages	\$ 25,298	\$ 17,550	\$ 19,427	\$ 19,611
POSTAGE	\$ 190	\$ 250	\$ 300	\$ 300
CENTRAL OFFICE SUPPLIES	\$ 999	\$ 1,059	\$ 350	\$ 350
TRAVEL	\$ 4,896	\$ 2,820	\$ 6,100	\$ 6,100
DUES,FEES, AND SUBSCRIPTIONS	\$ 75	\$ 50	\$ 150	\$ 150
VETERAN'S AID	\$ 50,569	\$ 42,086	\$ 65,000	\$ 60,000
Total Other Expenses	\$ 56,730	\$ 46,266	\$ 71,900	\$ 66,900
Total Veterans Agent:	\$ 82,028	\$ 63,816	\$ 91,327	\$ 86,511

Organizational Chart



FTE %	FY20	FY21	FY22
Veteran's Services			
Veteran's Service Officer	1.00	1.00	1.00
Driver/Volunteer	-	-	-

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CULTURE & RECREATION

Library

Programs and Services

The Flint Public Library—We are here for you!

The Flint Public Library was a hub of activity and daily delivered great services, resources, programs, technology, and information until March 13, 2020 when the library closed due to the pandemic. Immediately, the library staff began moving their programs to virtual programs via Facebook Live, Zoom and Instagram. We kept in touch with the community through phone calls, emails, social media and virtual platforms. As soon as it was safe to do so we began offering curbside pickup and delivering items to the homebound. This past fiscal year more than 44,000 people visited the library. The library circulated over 56,000 despite the pandemic affecting the last few months. In addition to books, eBooks and audio books, patrons also enjoyed checking out videos, magazines, and streaming movies and music. The library offered many passes to major museums, and other cultural and recreational areas. The library became an even more important resource to the town as people looked for safe ways to spend their time. Some people commented they had never read so many books before. And many enjoyed attending the virtual social activities for all ages.

Looking for something new and interesting? It's virtually at the library!

This past fiscal year the library offered about 600 programs on cultural, recreational or educational subjects. There were a variety of programs for all patrons from preschool age children to adults. In addition, before the pandemic the after-school bus would bring children to the library which provided a quiet environment for children to do their homework, read, or attend an after-school program. We also offered Teen and Tween programs, such as monthly craft programs, and manga club meetings. Adult programs included a book discussion group, an avid writing group, Tai Chi and BollyX exercise classes, author visits, a mahjongg club and more. The library also delivered library materials to homebound residents via the Outreach Program.

The library saw robust circulation and attendance statistics with over 4000 registered borrowers. The library participates in a regional consortium wherein books at other libraries can be located and borrowed by Middleton residents. The Flint Public Library makes its resources available to the community 51 hours per week before the pandemic and 24 hours during the pandemic. In addition, people with Internet access could request and renew books, reserve a museum pass, search the online catalog, download eBooks, audio books, take a foreign language course or research online databases from the comfort of their homes 24/7 with a Middleton library card. Streaming music and videos were also offered, along with electronic copies of popular magazines.

Community Meeting Space

The library Meeting Rooms provided a vital service to the community and were usually booked morning, noon, afternoon and night until March of 2020 when the library closed due to the pandemic. Currently, one side of the meeting room is used to quarantine books safely. The

other side serves as a convenient and safe location for access to public computers. We also offered printing, copying and faxing services.

Trustees and Friends

The library is supported through the Town of Middleton and overseen by an elected Board of Library Trustees who serve three-year terms and are responsible for overseeing policy decisions. The day-to-day operation of the library is entrusted to the Library Director. The Library Friends Group is a wonderful asset to the library, helping to promote the library and provide support. In the past year the Friends group contributed approximately \$10,000 in additional support to the library to fund virtual library programs, pay for the museum passes, help with the library landscaping, underwrite the e-newsletter, and other projects not covered by the library's operating budget.

Prior Year Major Accomplishments

In FY20 we broke our circulation record by circulating over 80,000 items. We also offered a record-breaking number of programs....831! In FY21 we were hoping to equal or surpass these numbers. Although, the pandemic prevented us from reaching that goal as a response, the staff moved most of their programming to virtual platforms. Here are a couple infographics that show what was accomplished from March to December of 2020.



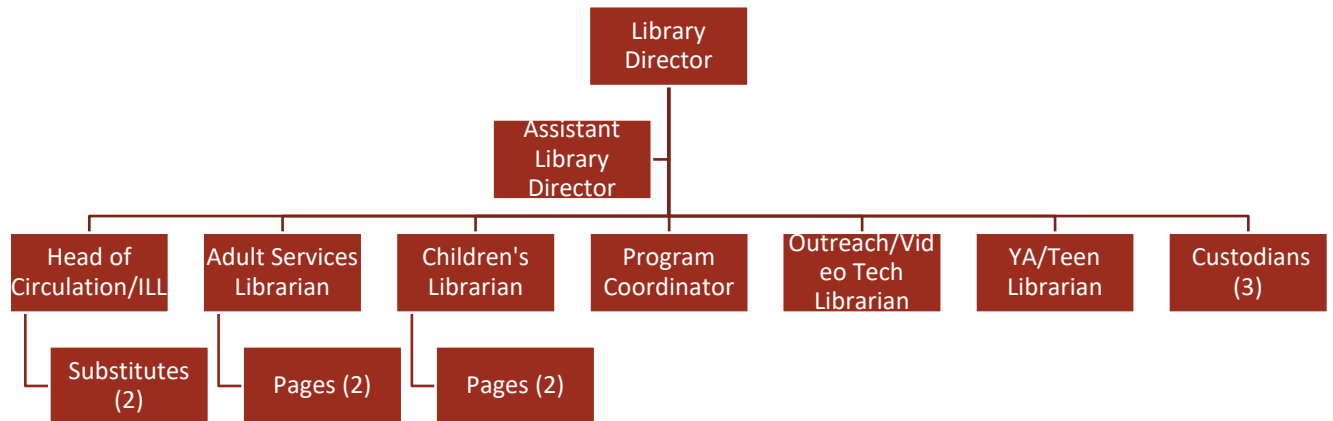
The Flint Public Library was voted “The Most Loved Library” for the second year in a row! This vote was conducted by an online Children’s program portal, which took votes from the public.

Goals for Coming Year

- Gradually re-open the library to the public following all safety and state guidelines. We hope to increase the use of the library by providing excellent programs and services for all ages thereby increasing the number of registered patrons, the number of items checked out, and the number of people coming into the library by 4% each year.
- Collaborate with other town groups and businesses to create a strong vibrant community -- MBOT, 1728 Club, COA, Chief Will events, Earth Day, scouts, and schools.
- Offer more outreach programs to bring the library out into the community and engage people who are not already library patrons. Offer an interesting balance of online, virtual and in-person programming.
- Develop a strong volunteer organization that helps promote the library and offers a place for community service for those who are interested in helping at the library.

Library	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	\$ 266,454	\$ 276,079	\$ 303,190	\$ 314,073
DEPT. HEAD SALARY	\$ 76,142	\$ 81,131	\$ 85,208	\$ 86,055
PART TIME	\$ 18,988	\$ 16,504	\$ 22,556	\$ 23,363
Total Salaries & Wages	\$ 361,584	\$ 373,714	\$ 410,954	\$ 423,491
ELECTRICITY	\$ 20,397	\$ 19,258	\$ 21,150	\$ 21,150
FUEL	\$ 9,923	\$ 8,165	\$ 15,000	\$ 12,000
EQUIPMENT REPAIR	\$ 860	\$ 8,163	\$ 1,000	\$ 1,000
TRAINING AND EDUCATION	\$ 264	\$ 255	\$ 500	\$ 400
A/V MCLV & PROGRAM	\$ 26,193	\$ 25,789	\$ 25,581	\$ 25,581
POSTAGE	\$ 419	\$ 251	\$ 865	\$ 750
COPIER/PRINTING	\$ 399	\$ 329	\$ -	\$ -
CONTRACTUAL SERVICES	\$ 10,399	\$ 9,988	\$ 12,530	\$ 12,730
OFFICE SUPPLIES	\$ 4,531	\$ 4,134	\$ 4,500	\$ 4,500
BUILDING MAINTENANCE	\$ 20,676	\$ 17,797	\$ 14,000	\$ 14,000
BOOKS & PUBLICATIONS	\$ 82,741	\$ 81,719	\$ 96,835	\$ 97,480
TRAVEL	\$ 601	\$ 175	\$ 500	\$ 400
DUES,FEES, AND SUBSCRIPTIONS	\$ 225	\$ 235	\$ 500	\$ 500
Total Other Expenses	\$ 177,627	\$ 176,259	\$ 192,961	\$ 190,491
Total Library:	\$ 539,211	\$ 549,973	\$ 603,915	\$ 613,982

Organizational Chart



FTE %	FY20	FY21	FY22
Library			
Library Director	1.00	1.00	1.00
Assistant Library Director	1.00	1.00	1.00
Head of Circulation/ILL	1.00	1.00	1.00
Adult Services Librarian	1.00	1.00	1.00
Children's Librarian	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00
Outreach/Video Tech Librarian	1.00	1.00	1.00
Young Adult/Teen Librarian	0.50	0.50	0.50
Substitutes (2 employees)	1.00	1.00	1.00
Pages (4 Employees)	1.00	1.00	1.00

Recreation Department

Programs and Services

The Recreation Commission oversees the Town of Middleton recreation department. The focus of the department is the 6-week summer park program. This program is available to children who have completed Kindergarten through sixth grade. Other events that the recreation department sponsors are the Pumpkin Festival and Holiday Party. Other events that typically occur during the year are trips to New York City, Newport, RI, Red Sox games, ski trips to Nashoba Valley, Canobie Lake Park, and Six Flags to name a few!

Recreation Commission	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
PART TIME	\$ 19,990	\$ 20,784	\$ 23,830	\$ 24,845
ADVERTISING	\$ 588	\$ 588	\$ 600	\$ 600
OTHER SUPPLIES	\$ 3,090	\$ 1,867	\$ 3,000	\$ 3,000
PARK ACTIVITIES	\$ 4,979	\$ 4,799	\$ 5,924	\$ 5,924
TRAVEL	\$ 3,803	\$ -	\$ 4,100	\$ 4,100
ACTIVITIES	\$ 1,545	\$ 4,026	\$ 6,000	\$ 6,000
OUTDOOR EVENT	\$ 2,236	\$ 800	\$ 3,400	\$ 3,400
PUMPKIN FESTIVAL & HOLIDAY PARTY	\$ 2,748	\$ 2,030	\$ 2,750	\$ 2,750
Total Recreation Commission:	\$ 38,979	\$ 34,893	\$ 49,604	\$ 50,619





DEBT SERVICE

Debt Service

Programs and Services

The Debt Service budget provides for the repayment of principal and interest on the long-term and short-term debt of the Town and the Middleton School Department. Middleton pays an assessment to Masconomet Regional High School and the Essex North Shore Agricultural and Technical High School for debt incurred by the district. The Town issues debt pursuant to votes of Town Meeting to begin construction projects, purchase equipment or to purchase real property. Town Meeting authorizes the maximum amount of debt and then the Town Treasurer works with the Town Administrator and the Town Accountant/CFO to consult with the Financial Advisors on the amount of debt that should be issued.

The FY22 budget request is for a total appropriation of \$1,670,494 is the total amount of gross debt service payments required for all Town of Middleton debt. The following major bond issue categories included in the payments are as follows: Middleton School Department construction projects, acquisition of real property, purchase of equipment, and municipal building projects.

The appropriation for the MASCO debt service payment for FY22 of \$102,490 and the appropriation for the Essex Tech debt service payment for FY22 of \$66,198 are requested for and paid through the respective District's assessment to Middleton

Debt Service Expense	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
DEBT SERVICE PRINCIPAL	\$ 819,475	\$ 88,725	\$ 890,625	\$ 1,186,664
DEBT SERVICE INTEREST - LONG TERM	\$ 471,750	\$ 552,321	\$ 402,993	\$ 413,830
DEBT SERVICE INTEREST - SHORT TERM	\$ -	\$ -	\$ 55,000	\$ 55,000
DEBT SERVICE ISSUANCE COSTS	\$ -	\$ -	\$ 50,000	\$ 15,000
Total Debt Service Expense:	\$ 1,291,225	\$ 641,046	\$ 1,398,618	\$ 1,670,494

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EMPLOYEE BENEFITS

Employee Benefits

This budget is for the benefits and insurance needs of the Town departments only. The largest item in this budget is County Retirement Assessment.

Employee Benefits	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
GENERAL LIABILITY & WORKER'S COMP.	\$ 189,394	\$ 190,729	\$ 203,500	\$ 239,500
MEDICARE	\$ 89,559	\$ 95,679	\$ 100,000	\$ 100,000
LIFE INSURANCE	\$ 2,057	\$ 2,313	\$ 3,000	\$ 3,000
HEALTH & DENTAL INSURANCE	\$ 731,260	\$ 700,298	\$ 845,055	\$ 797,624
PERSONAL SERVICES UNEMPLOYMENT	\$ 4,040	\$ 23,564	\$ 15,000	\$ 15,000
RETIREMENT ASSESSMENT	\$ 1,409,336	\$ 1,460,009	\$ 1,645,959	\$ 1,847,976
Total Employee Benefits:	\$ 2,425,647	\$ 2,472,592	\$ 2,812,514	\$ 3,003,100

The sum of \$3,003,100 is budgeted for employee benefits for the Town of Middleton Departments (excludes school departments). This number is increasing 7% from the FY21 appropriated amount.

The seal of the Town of Middleton, Massachusetts, is a circular emblem. It features a central shield with a figure holding a bow and arrow, and a banner below it. The shield is surrounded by a circular border containing the text "TOWN OF MIDDLETON, MASSACHUSETTS" at the top and "FOUNDED IN 1728" at the bottom.

TOWN-WIDE OPERATING, RESERVES AND TRANSFERS

Town-Wide Operations, Reserves and Transfers

This section is made up of various Town-Wide operating costs, Town reserves and transfers to Trust and Stabilization funds.

TOWN-WIDE OPERATING, RESERVES & TRANSFERS	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
TOWN MODERATOR WAGES	\$ 200	\$ 200	\$ 200	\$ 200
TOWN REPORT	\$ 3,077	\$ 1,910	\$ 6,000	\$ 6,000
TOWN COUNSEL	\$ 67,485	\$ 81,402	\$ 80,000	\$ 80,000
CUSTODIAN OF TOWN LAND	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
TOWN CONSTABLE	\$ 200	\$ 200	\$ 200	\$ 200
GARDEN CLUB BEAUTIFICATION	\$ 2,228	\$ 3,154	\$ 5,000	\$ 5,000
CHIEF WILLS FESTIVAL	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
MEMORIAL DAY	\$ 4,503	\$ 3,142	\$ 5,000	\$ 5,000
HISTORICAL COMMISSION	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
TRI TOWN COUNCIL	\$ 28,500	\$ 28,500	\$ 29,925	\$ 29,925
RESERVE FUND	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
COMPENSATION RESERVE	\$ 19,497	\$ 23,785	\$ 90,000	\$ 90,000
TRANS TO AGENCY FUND	\$ -	\$ 11,629	\$ -	\$ -
TRANSFER TO STABILIZATION	\$ -	\$ 300,000	\$ -	\$ 75,000
TRANSFER TO CAPITAL STABILIZATION	\$ -	\$ 250,000	\$ -	\$ 75,000
TRANSFER TO SPED STABILIZATION	\$ -	\$ 115,000	\$ -	\$ 130,000
TRANSFER TO RETIREMENT STABILIZATION	\$ -	\$ 250,000	\$ -	\$ 25,000
TRANSFER TO OPEB STABILIZATION	\$ 75,000	\$ 50,000	\$ 75,000	\$ 75,000
TOTAL TOWN-WIDE OPERATIONS & TRANSFERS	\$ 309,190	\$ 1,221,422	\$ 399,825	\$ 704,825

Town Reserve Fund

Transfer accounts are for Town operating department needs only and are counted as part of the Town's overall budget. The reserve account is used as a source of funds to meet instances where supplemental funding is needed. Money cannot be spent from the Reserve Fund without approval of the Finance Committee.

Compensation Reserve Account

This account allows the Town Administrator to utilize funds for any unexpected salary changes during the year, retirements, payouts of vacation time to employees upon separation and any unforeseen salary adjustments.

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ENTERPRISE FUNDS BUDGET

WATER ENTERPRISE FUND *	2021 Budgeted	2022 Budgeted
SALARIES & WAGES	83,444	84,258
DEPT. HEAD SALARY	22,280	22,283
OVERTIME	11,329	11,442
SUB TOTAL : PERSONAL SERVICES	117,053	117,983

ELECTRICITY	3,500	3,500
TRAINING AND EDUCATION	2,000	2,000
CONTRACTUAL SERVICES	25,000	25,000
EXTRA/UNFORSEEN	50,000	50,000
PARKS FIELD WATERING	5,400	5,400
WATER SUPPLIES	20,700	20,700
WATER MAIN EXTENTIONS	6,000	6,000
DUES, FEES, AND SUBSCRIPTIONS	1,000	1,000
DEBT SERVICE PRINCIPAL	9,800	9,800
DEBT SERVICE INTEREST	995	505
CAPITAL OUTLAY	-	50,000
SUB TOTAL : EXPENSES	124,395	173,905

TOTAL DIRECT COSTS	241,448	291,888
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SALARIES & WAGES	13,558	14,446
INSURANCE & BENEFITS	30,042	35,658
TOTAL INDIRECT COSTS	43,600	50,104

TOTAL WATER ENTERPRISE FUND	285,048	341,992
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ENTERPRISE RECEIPTS	285,048	291,922
RETAINED EARNINGS USED	-	50,000
TOTAL REVENUES	285,048	341,922

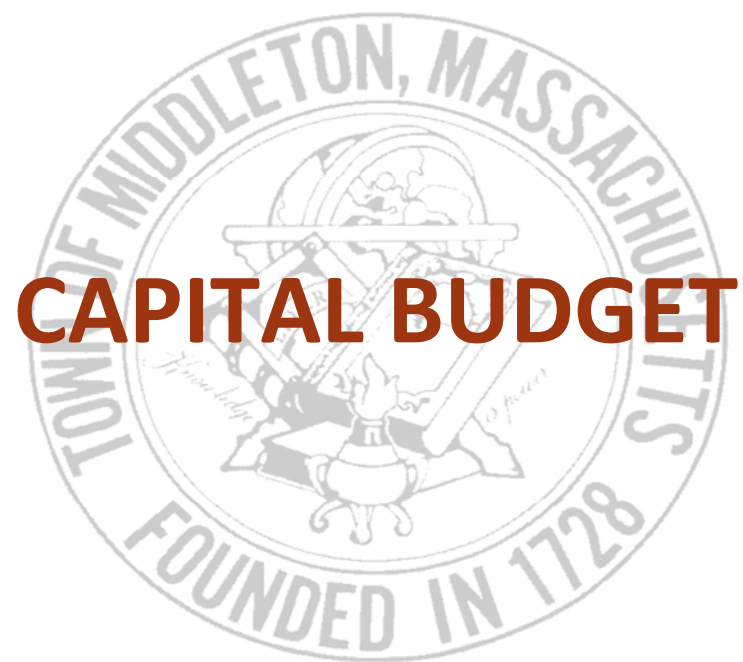
*FY 2021 was the first year the water enterprise fund existed; previous expenses were recorded in a special revenue fund.

SEWER ENTERPRISE FUND	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
SESD ASSESSMENT	101,714	99,918	105,000	105,436
CENTRAL OFFICE SUPPLIES	-	-	100	100
EXTRAORDINARY/UNFORSEEN EXPENSES	-	885	1,000	1,000
TOTAL DIRECT COSTS	101,714	100,803	106,100	106,536

SALARIES & WAGES	4,395	4,346	4,346	4,438
INSURANCE & BENEFITS	1,075	515	503	370
TOTAL INDIRECT COSTS	5,470	4,861	4,849	4,808

TOTAL SEWER ENTERPRISE FUND	107,184	105,664	110,949	111,344
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ENTERPRISE RECEIPTS	121,177	110,218	110,949	111,344
RETAINED EARNINGS USED	-	-	-	-
TOTAL REVENUES	121,177	110,218	110,949	111,344



CAPITAL BUDGET



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

DATE: March 6, 2021

RE: FY2022 Capital Budget, Five-Year Capital Improvement Plan, and Update on FY22 Operating Budget

In accordance with Section 5 of the Town Charter, I herewith submit the Fiscal Year 2022 (FY22) Capital Budget. This memorandum includes an update on the operating budget as well as upcoming meetings associated with the Annual Town Meeting and the completion of the operating and capital budgets.

FIVE-YEAR CAPITAL PLAN AND FY22 CAPITAL BUDGET

The purpose of the five-year capital plan is to inform municipal officials and residents of the probable replacement schedule for components of the Town's capital assets. Capital assets include all municipal buildings, schools, parks, roads, water and drainage systems, vehicles, cemeteries, and departmental equipment valued at more than \$5,000 and having a useful life of five years. Year 1 of the five-year capital plan is the coming year's (FY22) capital budget.

A wide array of vehicles, equipment, buildings, and other infrastructure support the operations of local government. Taxpayers use municipal buildings, roads, parks, cemeteries, playing fields, and playgrounds on a daily basis. We have a duty to keep the Town's physical assets in good condition and not allow them to fall into disrepair. It requires discipline to maintain capital investments. We have seen numerous examples in Massachusetts and around the country where maintenance and replacement of capital facilities was deferred. Although deferral does not cause an immediate decline in the quality of services, the cost of catching up only increases over time.

As has been discussed at length in recent years, a number of public buildings must be addressed. These include the Fire Station, Police Station, Council on Aging/Community Center, and Memorial Hall.

The Master Development Planning Committee (MDPC) has been tasked with this charge. Over the past two years, since the Town authorized the acquisition of the former Middleton Golf Course, the MDPC worked with a design team to plan the future of the site. The MDPC has put forth its recommended plan:

a municipal complex consisting of a combined public safety building (Fire and Police stations) and a combined Community Center and Town Hall. This project will no doubt dominate discussion in the months leading up to the Annual Town Meeting and Town Election. At \$61.7M, this is by far the biggest undertaking in the Town's history.

In addition to the facilities project, the Town has other pressing capital needs in FY22 and beyond. The largest among these are a new Engine 1 (pumper) for the Fire Department and a new trash roll-off truck for the DPW. Numerous other capital requests will be discussed as we move toward concluding our spending plans.

Five-year plans are summarized by department or function through FY26 and contain descriptions and budget estimates. Funding for projects and equipment in year one, FY22, will be sought at this year's Annual Town Meeting. Due to the ongoing COVID-19 pandemic the date of Annual Town Meeting remains uncertain. Cost estimates for years two through five of the capital plan are approximate as we cannot precisely predict inflation, changes in markets, materials, and industries, and other influencing factors.

The list of proposed expenditures is organized by function and by funding source. The capital budget shows each proposed expenditure and the recommended funding source. In most cases, these are funded from reserve accounts such as Free Cash, Community Preservation Fund, or receipts reserved for appropriation accounts such as the Ambulance Fund and PEG. The Board of Assessors project a small Overlay Surplus amount this year and we are not counting on Overlay as a capital funding source for FY22. At this point we do not anticipate recommending the use of the tax levy as a funding source for the FY21 capital budget.

We recommend borrowing for two vehicle purchases in FY22; this is done in light of the very attractive interest rate environment, the need to keep up with vehicle replacements, and the need to maintain healthy reserves. We did this successfully in FY21 and are taking the same approach this year. Our financial management policies identify capital exclusions as a potential funding source for certain large (\$500,000 and above) capital items. We are not recommending consideration of a capital outlay exclusion this year. We do not want a capital exclusion competing with the debt exclusion for the public facilities project. Instead, if the decision makers support the purchase of Engine 1, we recommend it be bonded. Likewise, we recommend the roll-off truck be bonded.

Departments submitted capital requests totaling \$1,343,941; this excludes the facilities project. All spending requests have been included in the FY22 capital budget that you are reviewing today. Last year's capital budget was \$1,529,977.

Other than the public facilities project, the largest item on the FY21 capital budget is replacement of the Fire Department pumper (Engine 1) at \$710,000. The last two years we recommended pushing this appropriation out to a future year pending the approval of a new station; the boards concurred. We do not feel it is prudent to further delay this acquisition. Historically we have drawn from Stabilization to fund the purchase of apparatus. We continue to strongly advise against this practice. Our financial management policies establish a general stabilization fund target of 5-7% of current year operating expenditures. Funding the pumper would put the Stabilization fund balance below 5% of operating expenditures. Therefore, we recommend against raiding the Stabilization to fund this purchase.

The financial management policies set a Free Cash target of at least 3% of the prior year general fund operating appropriation. As of September 9, 2020, our certified Free Cash balance stood at \$2,736,593.

Our FY21 operating appropriation was \$37,649,167; 3% of that equals \$1,129,475. That amount will be kept in reserve. The difference between the certified Free Cash amount and the 3 percent reserve is \$1,607,118. This amount is available for use for capital and warrant articles. We are not using all of this available amount.

Other funding sources include \$67,000 from other sources such as Community Preservation Fund and Water Enterprise Fund. As noted above, we are not proposing Overlay Reserve as a funding source for the FY22 Capital Budget. Please note, year two of the three-year ambulance lease is reflected in the operating budget and is offset by Ambulance Fund revenues.

We expect that you will scrutinize all of our assumptions and each funding request based on need, justification, cost effectiveness, and how each purchase, if deferred, will affect future budgets.

As we did the last several years, most of the capital items will again be presented as a single article with the funding sources identified. Exceptions are made for larger acquisitions that require borrowing or a ballot vote, or that are simply easier to explain as standalone articles. The public facilities project will be a standalone article.

REMAINING FISCAL YEAR 2022 BUDGET SCHEDULE

Tuesday, March 9 th & 23 th at 7:00	Selectmen Review Draft Town Meeting Warrant
Thursday, March 25 th	Joint Board of Selectmen & Finance Committee FY2022 Budget Hearing
Thursday, April 8	Joint Board of Selectmen & Finance Committee to finalize the FY2022 operating and capital Budgets, if necessary
Date to be Determined	Annual Town Meeting at Location to be Determined
Date to be Determined	Annual Town Election with Debt Exclusion Vote; Location to be Determined

We expect all meetings will be held via Zoom.

As a result of COVID, the date and location of the Annual Town Meeting remains uncertain. It seems most likely that we will meet on a weekend outdoors at Masconomet. We will keep you informed as this comes into clearer focus.

Thank you for the time, effort, and thoughtfulness you devote to the Town's leadership.

Please feel free to contact this office if you have questions or comments, or would like additional information to understand any part of this important financial plan.

FY 22 Capital Requests

The following chart summarizes all FY 22 capital requests that have been approved for inclusion in the FY22 Annual Town Meeting:

Project/Department	Amount	Funding Source
Water Enterprise Fund		
Looping Water Mains	50,000	Enterprise Retained Earnings
Total Water Enterprise Fund	\$50,000	
Public Works		
Parks & Recreation - Replace 2005 Scag riding mower	16,240	Free Cash
DPW Buildings - Finish Exterior Work	25,000	Free Cash
Major Projects - Additional Chapter 90 funding	100,000	Free Cash
Transfer Station - Replace 2007 Mac Roll Off Truck	200,000	Debt Service
Total Public Works	\$341,240	
Police		
New Cruiser Radio (2)	8,500	Free Cash
Radar Guns	5,000	Free Cash
Automated License Plate Reader	22,050	Free Cash
Taser Replacement	6,050	Free Cash
AED Replacement	9,000	Free Cash
Police Station upgrades	10,000	Free Cash
Total Police	\$60,600	
Fire		
Repairs to Bucket Truck & Squad 5	7,500	Free Cash
Radio/Telephone Recorder	17,080	Free Cash
Replace Engine 1	710,000	Debt Service
Trainings Costs for new Firefighter/Paramedic	25,580	Free Cash
Total Fire	\$760,160	
Town Buildings - Memorial Hall		
Handicap Improvements	25,000	Free Cash
Town Buildings - Memorial Hall	\$25,000	
Council on Aging		
Building Upgrades	5,700	Free Cash
Council on Aging	\$5,700	

Project/Department	Amount	Funding Source
Information Technology		
Exchange Server Upgrade	7,000	Free Cash
Warranty renewal for Town Hall network storage	2,000	Free Cash
Town Hall Server Warranty Renewal	3,000	Free Cash
Two-Factor authentication for critical systems:		
Cybersecurity Protection	10,000	Free Cash
Replace older wireless access points	5,000	Free Cash
Vmware Upgrade Project Step 1	2,400	Free Cash
Police Department HP Server Warranty Renewal	2,500	Free Cash
Munis Upgrade	10,000	Free Cash
Total Information Technology	\$41,900	
Essex Tech Capital contribution		
Essex Tech Capital contribution	12,341	Free Cash
Total Other	\$12,341	
Assessor		
Contractual Services with RRC for Public Utility Valuation	4,000	Free Cash
Contractual services with Patriot Properties for Commercial Valuation	8,700	Free Cash
CAI Advanced Query Module	1,300	Free Cash
Cyclical Inspection Services	10,000	Free Cash
Total Assessor	\$24,000	
Administration		
Digitizing of Inspectional Services records	45,000	Free Cash
Consultant for Charter Revision	15,000	Free Cash
Acquisition of parcels at Maple/king	20,000	Free Cash
Roof Replacement on Tramp House	17,000	CPA Funds
Public Facilities Project, 105 South Main Street	61,700,000	Free Cash
Handicap Accessibility Project	10,000	Free Cash
Total Administration	\$61,807,000	
Capital Budget Total	\$63,127,941	

The following chart represents the Town of Middleton's 5-year capital plan for the period FY22 – FY 26:

Fiscal Year 2022-2026					
Five Year Capital Budget Plan					
	2022	2023	2024	2025	2026
Department: Public Works- Parks Division					
2005 Scag 61" Turf Tiger Riding Mower	\$ 16,240	\$ -	\$ -	\$ -	\$ -
PARKS TOTAL:	\$ 16,240	\$ -	\$ -	\$ -	\$ -
Department: Public Works - Recreational Facilities					
Fuller Meadow Complex					
a.) Field Recondition (2)	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Howe Manning Complex					
a.) Field Recondition	-	-	20,000	-	-
Henry Tragert Common					
c.) Canopy Repairs	-	-	-	-	20,000
RECREATION TOTAL:	\$ -	\$ -	\$ 20,000	\$ 25,000	\$ 20,000
Department: 195 North Main Street - DPW Buildings					
Salt shed repairs	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Finish Exterior work	25,000	-	-	-	-
DPW BUILDINGS SUBTOTAL	\$ 25,000	\$ 20,000	\$ -	\$ -	\$ -

Fiscal Year 2022-2026					
Five Year Capital Budget Plan					
	2022	2023	2024	2025	2026
Department: 195 North Main Street - DPW Administration					
2005 Oce Plan Copier	\$ -	\$ -	\$ -	\$ -	\$ 18,000
Furniture/Files Replacement	-	-	-	6,500	-
ADMINISTRATION SUBTOTAL	\$ -	\$ -	\$ -	\$ 6,500	\$ 18,000
DPW BUILDING TOTAL	\$ 25,000	\$ 20,000	\$ -	\$ 6,500	\$ 18,000
Department: Public Works - Highway Division Vehicles					
2008 F550 1 Ton Dump Truck	\$ -	\$ -	\$ 73,000	\$ -	\$ -
2008 7400 International Dump Truck	-	-	-	180,000	-
2000 Ford F450 Rack Body	-	65,000	-	-	-
2005 Volvo Wheel Loader	-	-	-	-	185,000
HIGHWAY VEHICLES TOTAL:	\$ -	\$ 65,000	\$ 73,000	\$ 180,000	\$ 185,000
Department: Public Works -DPW Highway/Major Project Improvements					
Town Funded Paving Program - Overlay Repairs	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
DPW HIGHWAY/MAJOR PROJECT IMPROVEMENTS	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Fiscal Year 2022-2026					
Five Year Capital Budget Plan					
	2022	2023	2024	2025	2026
Department: Public Works - Transfer Station/Landfill Division					
Transfer Station Upgrades:					
a.) Canopy Repairs	\$ -	\$ -	\$ -	\$ 12,000	\$ -
c.) Mill/Paving	-	-	40,000	-	-
2007 Mack Roll Off Truck	200,000	-	-	-	-
Roll-off Containers					
a.) Replacement	-	-	-	-	8,500
b.) Repairs	-	10,000	-	-	3,500
TRANSFER STATION /LANDFILL TOTAL:	\$ 200,000	\$ 10,000	\$ 40,000	\$ 12,000	\$ 12,000
Department: Public Works Cemetery Division					
2010 EXMARK 52" Mower	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Oakdale Improvements					
b.) Road Paving	-	-	-	40,000	-
2007 Leaf & Chipper Box	-	-	10,000	-	-
Stand on Blower	-	12,000	-	-	-
CEMETERY TOTAL:	\$ -	\$ 27,000	\$ 10,000	\$ 40,000	\$ -
TOTAL PUBLIC WORKS:	\$ 341,240	\$ 222,000	\$ 243,000	\$ 363,500	\$ 335,000
Department: Public Works					
Water Enterprise Fund					
2016 F350 Ford Utility Truck - Unit #9	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Community Water Conservation Program	-	15,000	50,000	-	-
Looping Mains	50,000	500,000	-	-	-
WATER ENTERPRISE FUND TOTAL	\$ 50,000	\$ 515,000	\$ 50,000	\$ -	\$ 75,000

Fiscal Year 2022-2026					
Five Year Capital Budget Plan (Cont.)					
	2022	2023	2024	2025	2026
Department: Police					
Equipment					
New Cruiser Radio (2)	\$ 8,500	\$ -	\$ 5,000	\$ -	\$ 5,000
Radar Gun (X2)	5,000	-	6,000	-	6,000
Radio Infrastructure	-	-	25,000	-	-
Portable Radio Upgrade	-	18,000	-	-	-
Police Vests	-	-	-	21,000	-
Patrol Rifles Upgrades	-	5,000	-	5,000	-
40 Caliber Pistol Upgrade	-	-	26,000	-	-
Automated License Plate Reader	22,050	-	-	-	-
Taser Replacement	6,050	-	-	-	15,000
Police Motorcycle	-	30,000	-	-	-
Copier Replacement	-	6,000	-	-	7,000
AED Replacement	9,000	9,000	-	-	-
POLICE EQUIPMENT TOTAL	\$ 50,600	\$ 68,000	\$ 62,000	\$ 26,000	\$ 33,000
Building Repairs					
Additional Garage Space**	\$ -	\$ 80,000	\$ -	\$ -	\$ -
Building Renovations **	-	30,000	-	-	-
Carport**	-	-	40,000	-	-
Police Station Upgrades	10,000	-	-	-	-
POLICE BUILDING REPAIRS TOTAL	\$ 10,000	\$ 110,000	\$ 40,000	\$ -	\$ -
TOTAL POLICE	\$ 60,600	\$ 178,000	\$ 102,000	\$ 26,000	\$ 33,000

Fiscal Year 2022-2026					
Five Year Capital Budget Plan (Cont.)					
	2022	2023	2024	2025	2026
Department: Fire					
FIRE/APPARATUS EQUIPMENT					
Ice Rescue Sled	\$ -	\$ 4,000	\$ -	\$ -	\$ -
Firefighting Gear	-	50,000	-	-	-
Repairs to Bucket Truck & Squad 5	7,500	-	-	-	-
EMS EQUIPMENT					
Lucas Device	-	60,000	-	-	-
GENERAL ADMIN. EQUIPMENT					
Radio/Telephone Recorder	17,080	-	-	-	-
EQUIPMENT SUBTOTAL	\$ 24,580	\$ 114,000	\$ -	\$ -	\$ -
Department: Fire					
Building/Grounds Improvements					
Building Repairs/Paint - Exterior and Interior	\$ -	\$ -	\$ 20,000	\$ -	\$ -
New Roof	-	12,000	-	-	-
Replacement Windows	-	20,000	-	-	-
Relocate Water Line and Meter	-	20,000	-	-	-
Bathroom and Kitchen Renovations	-	-	30,000	-	-
Heating Units	-	7,000	-	-	-
Apparatus Floor Replacement	-	-	100,000	-	-
BUILDING/GROUNDS IMPROVEMENTS SUBTOTAL:	\$ -	\$ 59,000	\$ 150,000	\$ -	\$ -

Fiscal Year 2022-2026					
Five Year Capital Budget Plan (Cont.)					
	2022	2023	2024	2025	2026
Vehicle Replacements					
Replace Engine 1	\$ 710,000	\$ -	\$ -	\$ -	\$ -
Replace/Refurbish Engine 3	-	-	750,000	-	-
Replace Squad 5 - 2012 F450	-	-	65,000	-	-
Replace Marine 1	-	25,000	-	-	-
VEHICLE REPLACEMENT SUBTOTAL:	\$ 710,000	\$ 25,000	\$ 815,000	\$ -	\$ -
Department: Fire					
Training					
One Time Training Costs For New Firefighter/ Paramedic(s)	25,580	\$ -	\$ -	\$ -	\$ -
TRAINING SUBTOTAL:	\$25,580	\$0	\$0	\$0	\$0
TOTAL FIRE:	\$760,160	\$198,000	\$965,000	\$0	\$0

Fiscal Year 2022-2026					
Five Year Capital Budget Plan (Cont.)					
	2022	2023	2024	2025	2026
Department: Elementary Schools					
Curriculum					
Fuller Meadow School	\$ -	\$ 50,000	\$ 10,000	\$ -	\$ 10,000
Howe Manning School	-	60,000	10,000	-	10,000
End-User Technology					
Fuller Meadow School	-	50,000	50,000	50,000	150,000
Howe Manning School	-	50,000	50,000	50,000	200,000
Technology Infrastructure					
Fuller Meadow School	-	-	100,000	-	-
Howe Manning School	-	-	100,000	1,000,000	-
ADA Building Work					
Fuller Meadow School	-	15,000	15,000	-	-
Howe Manning School	-	15,000	15,000	-	-
Bathrooms					
Fuller Meadow School	-	-	-	10,000	130,000
Howe Manning School					

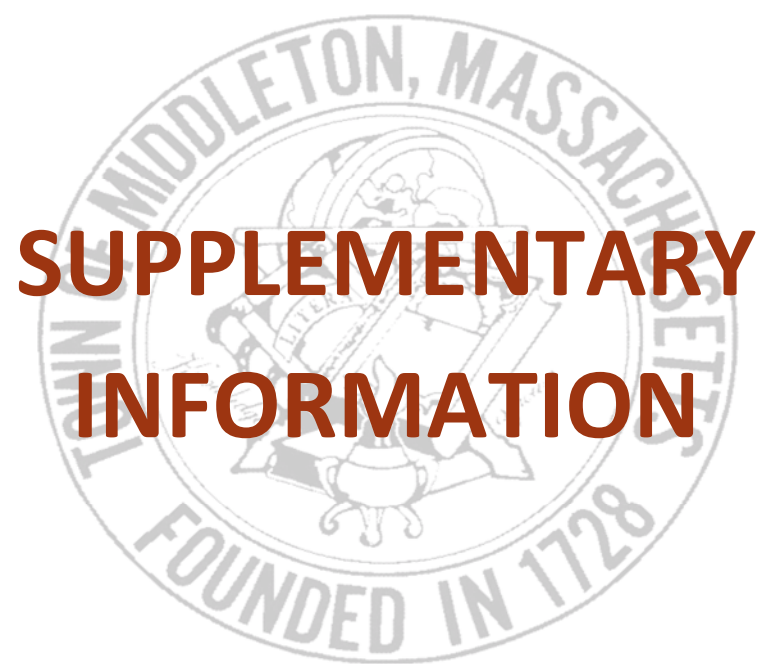
Fiscal Year 2022-2026					
Five Year Capital Budget Plan (Cont.)					
	2022	2023	2024	2025	2026
Department: Elementary Schools (Cont)					
Flooring					
Fuller Meadow School	-	80,000	85,000	90,000	-
Floor Care Equipment					
Fuller Meadow School	-	12,000	-	-	-
Howe Manning School	-	-	14,000	14,000	-
Playground Equipment & Parking Lot					
Fuller Meadow School	-	200,000	2,000,000	-	-
Roofs					
Fuller Meadow School	-	1,700,000	-	-	-
Windows					
Fuller Meadow School	-	-	-	-	2,000,000
Large HVAC Equipment					
Fuller Meadow School	-	135,000	-	-	-

Fiscal Year 2022-2026					
Five Year Capital Budget Plan (Cont.)					
	2022	2023	2024	2025	2026
Department: Elementary Schools (Concl)					
Security/Video Systems					
Howe Manning School	-	50,000	-	-	100,000
Emergency Generator					
Fuller Meadow School	-	350,000	-	-	-
TOTAL ELEMENTARY SCHOOLS:	\$ 4,044	\$ 2,771,046	\$ 2,453,048	\$ 1,218,050	\$ 2,604,052
Department: Memorial Hall -Exterior					
Handicap Improvements	\$ 35,000	\$ -	\$ -	\$ -	\$ -
TOTAL MEMORIAL HALL	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Senior Center/Old Town Hall Interior					
Building Upgrades	\$ 5,643	\$ -	\$ -	\$ -	\$ -
TOTAL FOR SENIOR CENTER/OLD TOWN HALL	\$ 5,643	\$ -	\$ -	\$ -	\$ -
Department: Flint Public Library					
Carpeting	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Building System Upgrades	-	-	-	5,000	-
TOTAL FOR FLINT PUBLIC LIBRARY	\$ -	\$ -	\$ 50,000	\$ 5,000	\$ -

Fiscal Year 2022-2026					
Five Year Capital Budget Plan (Cont.)					
	2022	2023	2024	2025	2026
General Government Information Technology Capital Plan					
5 Year Replacement Protocol file/print server at COA	\$ -	\$ 4,000	\$ -	\$ -	\$ -
5 Year Replacement Protocol for Flint Public Library - Server	-	-	-	6,000	-
5 Year Replacement Protocol for Police Department Server	-	20,000	-	-	-
5 Year Replacement Protocol for file/print server at DPW building	-	4,000	-	-	-
5 Year Replacement Protocol for Memorial Hall Main Server	-	-	27,000	-	-
Exchange Server Upgrade RUNNING 2013 MOVE TO 2016	7,000	-	-	-	-
Warranty renewal for Town Hall network storage (2 years)	2,000	-	-	-	-
Town Hall network Storage Replacement	-	-	20,000	-	-
Town Hall Server Warranty Renewal	3,000	-	-	-	-
Two-Factor authentication for critical systems: Cybersecurity Protection	10,000	-	-	-	-
Replace older wireless access points	5,000	5,000	5,000	5,000	5,000
Windows 12 Server upgrade(s)	-	-	12,000	-	-
Fiber Project	-	100,000	-	-	-
Vmware Upgrade Project Step 1	2,400	-	-	-	-
Vmware Upgrade Project Step 2: Major License and Version Upgrade*	-	10,000	-	-	-
Antivirus Next Generation Product Upgrade (for next generation protection of virus, malware, ransomware, and attacks)	-	10,000	-	-	-
engineering service)	-	-	12,000	-	-
Police Department HP Server Warranty Renewal	2,500	-	-	-	-
Munis Upgrade	10,000	-	-	-	-
Information Technology Total	\$ 41,900	\$ 153,000	\$ 76,000	\$ 11,000	\$ 5,000

Fiscal Year 2022-2026					
Five Year Capital Budget Plan (Cont.)					
	2022	2023	2024	2025	2026
Department: Administration - General					
Digitizing of Historical Records (Inspectional Services)	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Digitizing of Historical Records (Health Department)	-	35,000	-	-	-
Consultant for Charter Revision	15,000	-	-	-	-
Acquisition of parcels at Maple/king	20,000	-	-	-	-
Roof Replacement on Tramp House	17,000	-	-	-	-
Design Services Memorial Hall	-	100,000	-	-	-
Design Services and Construction Funds: Memorial Hall Gut Rehabilitation and Temporary Relocation, 48 South Main Street**	-	-	5,000,000	-	-
Public Facilities Project, 105 South Main Street	61,700,000	-	-	-	-
Assessor					
Contractual Services with RRC for Public Utility Valuation	4,000	-	-	-	-
Contractual services with Patriot Properties for Commercial Valuation	8,700	-	-	-	-
Cyclical Inspection Services	10,000	-	-	-	-
NEAR MAP aerial photograh	-	10,000	-	-	-
Patriot upgrade to WebPro 5.0	-	12,500	-	-	-
TOTAL ADMINISTRATION:	\$ 61,819,700	\$ 157,500	\$ 5,000,000	\$ -	\$ -
Other Warrant Articles					
Essex Tech - Capital Improvement Assessment	\$ 12,517	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Other Warrant Articles	\$ 12,517	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

Net Fiscal Year 2022-2025 Five Year Capital Budget Plan - By Department/Building					
	2022	2023	2024	2025	2026
DPW/Recreational Facilities	\$ 341,240	\$ 222,000	\$ 243,000	\$ 363,500	\$ 335,000
Police	\$ 60,600	\$ 178,000	\$ 102,000	\$ 26,000	\$ 33,000
Fire	\$ 760,160	\$ 198,000	\$ 965,000	\$ -	\$ -
Elementary Schools	\$ 4,044	\$ 2,771,046	\$ 2,453,048	\$ 1,218,050	\$ 2,604,052
Memorial Hall	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Senior Center/Old Town Hall	\$ 5,643	\$ -	\$ -	\$ -	\$ -
Flint Public Library	\$ -	\$ -	\$ 50,000	\$ 5,000	\$ -
IT	\$ 41,900	\$ 153,000	\$ 76,000	\$ 11,000	\$ 5,000
Administration	\$ 61,819,700	\$ 157,500	\$ 5,000,000	\$ -	\$ -
Other Warrant Articles	\$ 12,517	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Water Enterprise Fund	\$ 50,000	\$ 515,000	\$ 50,000	\$ -	\$ 75,000
ALL DEPARTMENTS TOTAL	\$ 63,130,804	\$ 4,204,546	\$ 8,949,048	\$ 1,633,550	\$ 3,062,052



SUPPLEMENTARY INFORMATION

MIDDLETON ELEMENTARY SCHOOL BUDGET

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- FY2022 Program Proposals (not included in proposed budget):

Conclusion

TTU Vision Statement

The Tri-Town School Union believes in nurturing a dynamic learning environment where creative thinkers and innovative problem-solvers develop the empathy, resilience, perseverance, self-management, and kindness needed to positively impact the world.

Introduction

Submitted by Steven Greenberg, Assistant Superintendent of Operations

The elementary school budget reflects the values, goals, and aspirations of our students, teachers, leadership team and the School Committee and is a financial plan designed with the following in mind:

- To achieve the core educational mission of the School Committee
- To meet educational goals approved by the School Committee
- To be responsive to the financial condition of the Town

There are many people that help develop our educational plan and proposed budget - a small part of the service they provide. Our leadership, professional staff, and support staff are educators, innovators, motivators, emotional support specialists, facility experts and dedicated professionals whose biggest responsibility is the education and social/emotional growth of our children. To everyone, I say thank you! Your work is important and we would not have our success without you and your efforts.

For FY2022, we are proposing a level service budget that continues to maintain class size and maintains existing programs.

This year we focused on requirements, needs, and priorities within our existing programs. Our goal setting and budget development process centered on trying to maintain high quality educational, co-curricular, and support programs for our students.

Middleton School Committee - Goals for 2018-2021

There are four major areas: Educational Program, Finance/Asset Management, Leadership/Governance, and Family/Community.

The Middleton School Committee goal statements are:

Educational Program

Prepare elementary students for transition to middle and high school by increasing all students' wellness, cognitive, and non-cognitive competencies.

Finance/Asset Management

Exercise fiduciary responsibility while enhancing our facilities, educational programs and capital items.

Leadership and Governance

Lead and govern the Middleton Elementary Schools to deliver high quality educational programs and services and uphold our mission and vision.

Family/Community

Develop a communications plan for creating a sustainable, high-quality set of communications channels with the learning community and greater public that will improve community awareness and support for our educational programs.

Understanding the Budget and Budget Process

The operating budget is the financial plan that supports the educational programs and initiatives approved by the School Committee. This financial plan consists of personnel costs, educational supplies and equipment, professional development, special education, support services, facilities, and insurance. Revenue to support the operating budget comes from local appropriation, state and federal grants, and revolving funds.

This budget is developed with the goal of preserving existing educational programs while being sensitive to the uncertainty and financial constraints of the Town.

When the budget is developed we use an expense model approach. When the Town is determining a guideline for its departments, the Town will use a revenue-based concept as the foundation for its budget model.

The expense model approach takes budget requests and applies cost values to those requests by using negotiated agreements, quotes, comparative research from other districts, and other methods depending on the specific need.

The revenue-based concept looks at the projected and estimated receipts for the upcoming fiscal year and a determination is made as to how those funds will be allocated to support the entire operation of the Town.

The revenue model is evaluated against the proposed school department budget and we engage in deliberations to finalize a budget that works within the available resources of the Town and meets the educational needs of the school department.

It is important to keep in mind that portions of the budget include revenues and costs that the School Committee does not have much discretion over. These items include:

- Income from state and federal entitlement grants including Circuit Breaker and Chapter 70
- Special education tuition and transportation
- Special education services in IEPs and English Language Learner services
- Regular Day Transportation
- Utility rates for natural gas and electricity per our regional purchasing consortium
- Existing contractual agreements with personnel and vendors
- Health insurance costs which are determined at the Town level for all departments

The School Committee does have discretion over the following areas of the budget:

- Class size (number of teaching positions)
- Core curriculum programs

- Professional development (beyond contractual agreements)
- Technology upgrades and replacement
- Certain physical plant improvements and preventative maintenance programs
- Supplies, materials, textbooks, equipment
- Compensation for non-represented personnel and negotiations with represented personnel
- Number of buses

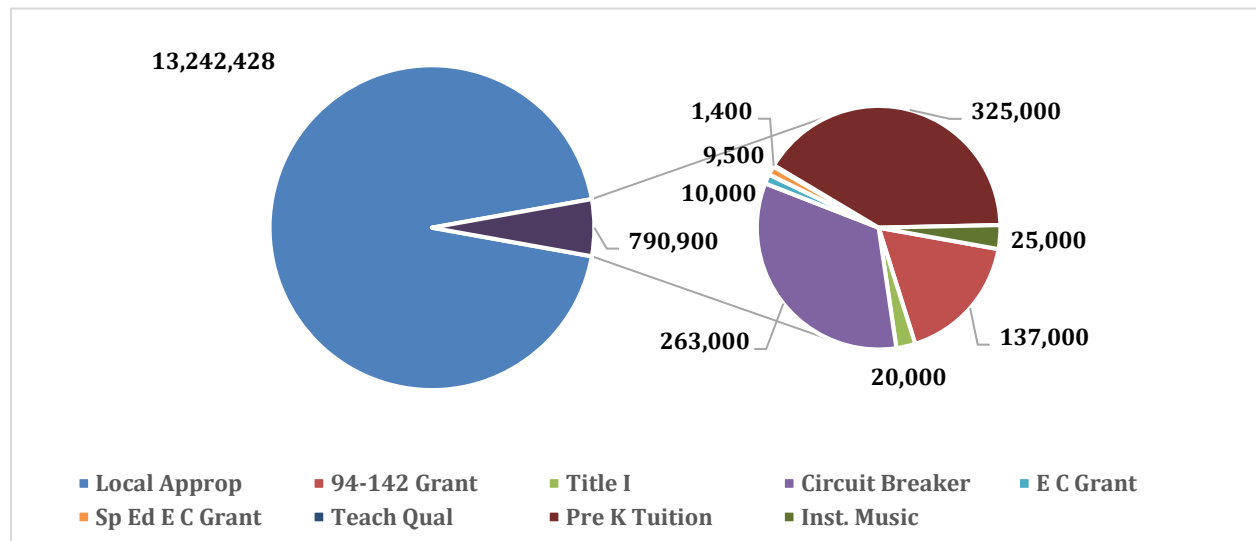
Obligations which impact the FY2022 Budget:

- Other contractual agreements for personnel, goods and services
- Special education staff, tuition, and services
- Health insurance premiums and plan design
- Utility rates and consumption for natural gas and electricity
- Collective bargaining negotiated agreements
- Implementation of state and federal mandates

The Proposed 2021-2022 Elementary School Budget

The proposed budget for FY2022 includes costs that are contractually obligated, programs that are required by law, required operational costs, with a priority on providing a level service program. The specifics are itemized in the proposed FY2022 budget document. This narrative will outline the critical points of the budget and provide an explanation for the requested needs.

The first draft local appropriation for the next school year is \$13,242,428. The increase over the FY2021 local appropriation of \$12,986,504 is \$255,923 (or 1.97%). The local appropriation is the major funding source of the total budget. Other funding sources come from revolving accounts and state and federal grants. The illustration below breaks down the revenue sources for the operating budget. This first draft will be the starting point for discussions with the School Committee, Finance Committee, and the Board of Selectmen. The budget will change over the coming months during the deliberation process.



The expenses associated with this proposed budget include costs that are required as well as considerations to maintain existing programs and/or start new educational initiatives. Below is a breakdown of the proposed FY2022 Budget.

Budget Summary						
	FY20 Approved Budget	FY20 Actual	FY21 Approved Budget	FY22 Proposed Budget	\$ Increase	% Increase
Expenses						
Salaries	9,155,440	8,626,351	9,632,960	9,844,573	211,613	2.20%
Professional Development	99,947	141,937	125,732	112,830	(12,902)	-10.26%
Admin, Educational, & Support						
Supplies/Materials/Equipment/Services	487,967	499,865	594,720	605,759	11,039	1.86%
In District Special Education Services (Non Salary - DW Only)	47,550	22,438	59,200	49,700	(9,500)	-16.05%
Transportation (Regular & Sp. Ed.)	530,565	413,718	500,864	497,570	(3,294)	-0.66%
Utilities	226,129	214,606	239,092	240,370	1,278	0.53%
Facilities	368,507	290,857	253,945	246,374	(7,571)	-2.98%
Insurance (Beneficial & Non-Beneficial)	1,759,713	1,713,407	1,741,317	1,975,725	234,409	13.46%
Special Education Out of District Tuition	624,858	463,020	614,598	460,425	(154,173)	-25.09%
Total Operating Budget	13,300,675	12,386,199	13,762,428	14,033,328	270,899	1.97%
Less: Applied Income	761,733	-	775,924	790,900	14,976	
Total Local Appropriation Expenses	12,538,942	12,386,199	12,986,504	13,242,428	255,923	1.97%

FY2022 On-going Needs Not Included in the Middleton Proposed Budget

FY2022 Program Proposals (not included in proposed budget):

Central Office:

Proposal	Total Amount	Middleton's Share	Description	Return on Investment/Educational Impact
Grant Writer (2nd year for this request)	\$60,000	\$20,000	Year one is "seed" money to start the position. Short-term and long-term goals would be to secure consistent external funding to support on-going school operations including direct cost of the grant writer position	The expected benefit would be to realize new sources of revenue to support existing programs as well as pilot new educational initiatives. The position would be self-supported through grant programs

Operations Supervisor (4th Year for this request)	\$80,000	\$28,000	<p>Increase the capacity of the Facilities Department to address the daily needs of the six buildings. This increased capacity is a cost-effective measure to maintain the school buildings with a decrease in the need for contracted services.</p> <p>(* This is a cost neutral proposal)</p>
HVAC Mechanic (2nd year for this request)	\$78,000	\$27,300*	
<ul style="list-style-type: none"> ● Frontline Time & Attendance ● (6) PRO 211 Touch Point Smart Clocks ● Frontline Central Onboarding ● Canvas/Instructure LMS 	\$50,684	\$17,233	The time and attendance as well as the smart clocks enhance the existing time and attendance software by incorporating real time “punch in/punch out” capabilities for hourly staff. This reduces the amount of time used for manual maintenance of time sheets.
Facilities Utility Truck (including maintenance & upkeep) (2nd Year for this request)	\$65,292	\$22,199	This request addresses the ongoing equipment deficiency within the department. Facilities staff use POVs to address district related needs. This practice is a safety issue and is inefficient. With the incorporation of a utility vehicle, we will be able to address various building needs in real time.

Districtwide Request:

Proposal	Total Amount	Description	Return on Investment/Educational Impact
Reconfiguration/ Enhancement of IT Support	\$15,240	<p>This is a reconfiguration of IT Support Staff that will increase the support needed for end users in the district by net personnel increase of .40 FTE. This proposed position will help increase the amount of time on learning realized for students and staff.</p>	

Schools:

Proposal	Total Amount	Description	Return on Investment/Educational Impact
FM Building Based Substitute .50 FTE	\$12,500	Having unfilled positions is a common problem and is disruptive to the school's operation to provide proper programming and supports for all students. This .5 position will add to the .5 that was part of the FY21 school budget.	
FM Kindergarten Assistants 1.5 FTE	\$33,447	These classroom assistants will help the Kindergarten students in all areas of their day, including becoming acclimated to the Kindergarten classroom and routines, and helping in the cafeteria and navigating the playground. These 1.5 positions will add to the 1.5 that was part of the FY21 school budget.	

Conclusion

This proposed budget reflects a plan to preserve our existing educational programs. There are no budgetary requests for program enhancements or new governance. While this is proposed as a level service budget, **it is important to understand that we may fall behind in meeting our goals for delivering educational services, end-user technology for students and staff, and maintenance of facilities.**

In closing, as a department of the Town, we understand this is a hands-joined process. The collaboration between the schools and the Town is invaluable and paves the way for continued success for our children and the members of this community. We would like to thank all of the faculty, staff, the Town Administration, Board of Selectmen and the Finance Committee for your contributions, assistance, and guidance with this budget process.

Proposed Operating Budget

Fiscal Year: 2021 - 2022

School District: Middleton Elementary Schools

Budget Summary									Three Year Forecast		
	FY19 Approved Budget	FY19 Actual	FY20 Approved Budget	FY20 Actual	FY21 Approved Budget	FY22 Proposed Budget	\$ Increase	% Increase	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25
Revenues											
Local Appropriation (includes CH70 Funding)	11,883,166	11,855,811	12,538,942	12,386,199	12,986,504	13,242,428	255,923	1.97%	13,919,095	14,667,326	15,197,126
94-142 Sp. Ed. Grant	138,300		137,000		137,000	137,000	-	0.00%	137,000	137,000	137,000
Title I Grant	42,500		20,000		20,000	20,000	-	0.00%	20,000	20,000	20,000
Circuit Breaker Grant	124,494		193,833		244,024	263,000	18,976	7.78%	100,000	100,000	100,000
Early Childhood Grant	10,000		10,000		10,000	10,000	-	0.00%	10,000	10,000	10,000
Early Childhood Special Education Grant (Fund Code 262)	8,900		9,500		9,500	9,500	-	0.00%	9,500	9,500	9,500
Teacher Quality	1,400		1,400		1,400	1,400	-	0.00%	1,400	1,400	1,400
Pre-School Tuition	365,000		325,000		325,000	325,000	-	0.00%	300,000	250,000	200,000
After School Tuition	25,000		20,000		4,000	-	(4,000)	-100.00%	-	-	-
Special Education Tuition	-		15,000		-	-	-		-	-	-
Food Service	80,594		-		-	-	-		-	-	-
Instrumental Music	25,000		25,000		25,000	25,000	-	0.00%	20,000	20,000	20,000
Facility Rental	7,000		5,000		-	-	-		-	-	-
Total Revenues	12,711,354	11,855,811	13,300,675	12,386,199	13,762,428	14,033,328	270,899	1.97%	14,516,995	15,215,226	15,695,026
Expenses											
Salaries	8,898,415	8,098,807	9,155,440	8,626,351	9,632,960	9,844,573	211,613	2.20%	10,092,903	10,555,639	10,774,585
Professional Development	88,562	120,378	99,947	141,937	125,732	112,830	(12,902)	-10.26%	113,830	113,830	113,830
Admin, Educational, & Support	418,754	446,844	487,967	499,865	594,720	605,759	11,039	1.86%	525,528	532,076	542,816
Supplies/Materials/Equipment/Services											
In District Special Education Services (Non Salary - DW Only)	44,230	44,288	47,550	22,438	59,200	49,700	(9,500)	-16.05%	48,500	49,470	50,459
Transportation (Regular & Sp. Ed.)	431,239	429,464	530,565	413,718	500,864	497,570	(3,294)	-0.66%	492,221	502,066	512,107
Utilities	204,448	237,022	226,129	214,606	239,092	240,370	1,278	0.53%	245,087	249,897	254,804
Facilities	339,439	289,301	368,507	290,857	253,945	246,374	(7,571)	-2.98%	346,378	351,994	357,696
Insurance (Beneficial & Non-Beneficial)	1,657,819	1,687,938	1,759,713	1,713,407	1,741,317	1,975,725	234,409	13.46%	2,152,548	2,360,253	2,588,728
Special Education Out of District Tuition	628,448	501,769	624,858	463,020	614,598	460,425	(154,173)	-25.09%	500,000	500,000	500,000
Total Operating Budget	12,711,354	11,855,811	13,300,675	12,386,199	13,762,428	14,033,328	270,899	1.97%	14,516,995	15,215,226	15,695,026
Less: Applied Income	828,188	-	761,733	-	775,924	790,900	14,976		597,900	547,900	497,900
Total Local Appropriation Expenses	11,883,166	11,855,811	12,538,942	12,386,199	12,986,504	13,242,428	255,923	1.97%	13,919,095	14,667,326	15,197,126
CHECK	11,883,166	11,855,811	12,538,942	12,386,199	12,986,504	13,242,428	255,923				

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School District: Middleton Elementary Schools

SCHOOL COMMITTEE, CENTRAL OFFICE, DISTRICT WIDE			Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES							Percent Change	Three Year Forecast		
Account Alias	Account Name	Applied Income Source Description	Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	from Prior Year	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25
Salaries																
	School Committee Sec. Salaries - Middleton		2,500		2,500	2,500	1,834	2,500	1,792	2,500	2,500	-	0.00%	2,500	2,500	2,500
	School Committee Stipends - Middleton		3,000		3,000	3,000	1,200	3,000	1,800	3,000	3,000	-		3,000	3,000	3,000
	School Committee Census Stipend - Middleton		2,350		2,350	2,350		2,350		2,350	2,350	-	0.00%	2,350	2,350	2,350
					-											
	Superintendent Salary - Middleton		60,690		60,690	57,311	57,343	58,820	59,951	61,821	60,690	(1,131)	-1.83%	62,355	64,022	65,688
	Superintendent Sec. Salaries - Middleton		24,104		24,104	22,626	21,923	23,504	22,790	24,070	24,104	35	0.14%	24,707	25,325	25,958
	Asst. Supt. Of Operations Salary - Middleton		57,575		57,575	51,980	51,980	54,230	54,230	55,930	57,575	1,645	2.94%	58,908	60,408	62,075
	Asst. Supt. Of Operations Sec. Salary - Middleton		22,678		22,678	18,013	18,066	19,170	18,729	21,412	22,678	1,266	5.91%	23,244	23,826	24,421
	Accounting Office Salaries - Middleton		63,947		63,947	56,336	57,528	61,089	55,624	60,953	63,947	2,993	4.91%	65,545	67,184	68,864
	NEW: Grant Writer (1/3, 1/3, 1/3 Apportionment)				-					10,000	-	(10,000)				
	Human Resources Salaries - Middleton		38,521		38,521	22,373	22,423	36,210	32,834	35,720	38,521	2,801	7.84%	39,484	40,471	41,483
	Substitute Caller - Middleton		-		-	1,720		-		-	-	-		-	-	-
	Central Office Salary Reserve - Middleton		17,579		17,579	-		2,871	-	1	17,579	17,578		18,018	18,469	18,931
	NOTE: MIDDLETON'S SHARE OF FY21 CO SAL RES. = \$16,478															
	Director of Curriculum Salary - Middleton	TEACHER QUALITY TITLE I	42,000		38,000	43,380	39,343	44,860	41,341	45,880	42,000	(3,880)	-8.46%	43,260	44,558	45,895
				1,000												
				3,000												
					-											
	Director of Technology Salary - Middleton		44,485		44,485	40,709	40,709	42,160	42,160	43,180	44,485	1,305	3.02%	45,820	47,194	48,610
	Clerical Support (Dir. Of Cur/Dir. of Ed. Tech.)	TEACHER QUALITY	11,986	400	11,586	7,396	3,690	7,916	7,294	10,994	11,986	992	9.03%	12,286	12,593	12,907
					-											
	Asst. Supt of Student Support Services Salary - Middleton	94-142 GRANT	47,137	3,000	44,137	50,668	47,686	49,020	46,875	51,222	47,137	(4,085)	-7.97%	48,551	50,008	51,508
	Asst. Supt of Student Support Services Clerical Salaries - Middleton		32,439		32,439	32,547	32,630	32,310	32,673	34,184	32,439	(1,744)	-5.10%	33,250	34,082	34,934

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SCHOOL COMMITTEE, CENTRAL OFFICE, DISTRICT WIDE			Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES							Percent	Three Year Forecast			
Account Alias	Account Name	Applied Income Source Description	Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	Change from Prior Year	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25	
	Director of Facilities - Salary - Middleton		43,050		43,050	41,006	41,044	41,991	42,808	44,194	43,050	(1,144)	-2.59%	44,342	45,672	47,042	
	Director of Facilities - Maintenance Mechanic Salary - Middleton		30,349		30,349	28,711	28,711	29,608	29,608	30,344	30,349	4	0.01%	31,107	31,885	32,682	
	Director of Facilities - Clerical Salary - Middleton		14,606		14,606	11,185	6,754	11,538	11,202	11,912	14,606	2,694	22.61%	14,971	15,345	15,729	
					-												
	Districtwide - Instructional Support Specialists (Non-Leadership) - Middleton		180,084		180,084	171,290	169,825	176,459	175,692	180,084	180,084	-	0.00%	184,856	189,755	194,783	
	Districtwide - Health & Wellness Coordinator - Middleton		10,000		10,000	10,000	6,540	10,000	2,900	10,000	10,000	-	0.00%	10,000	15,000	20,000	
	Districtwide - Salary Reserve - Middleton		68,180		68,180	-		(0)	-	-	68,180	68,180			69,543	180,000	75,000
	NOTE: MIDDLETON'S FY21 SAL RES. = \$69,233																
	Districtwide - Medical & Therapeutic Salaries - Middleton (INCLUDES SP. ED. CLERICAL)		207,265		207,265	182,953	188,383	184,226	197,243	206,791	207,265	473	0.23%	212,446	217,757	223,201	
					-			-		-	-	-			-	-	-
	Districtwide - Special Education - Summer Programs Salaries - Middleton		29,200		29,200	45,567	45,543	52,880	49,454	54,286	29,200	(25,086)	-46.21%	29,974	30,768	31,583	
	Districtwide Technology - IT Coordinator Salary - Middleton		42,830		42,830	41,859	40,840	41,703	41,861	42,830	42,830	(0)	0.00%	43,901	44,998	46,123	
	Districtwide Technology - IT Support Specialists Salaries - Middleton		73,390		73,390	67,030	67,696	71,330	71,600	88,810	73,390	(15,420)	-17.36%	75,224	77,105	79,033	
					-												
	Before & After School Salaries - Middleton							90,000			-						
Total Salaries			1,169,943	7,400	1,162,543	1,012,511	991,691	1,059,745	1,130,461	1,132,468	1,169,943	37,475	3.31%	1,199,643	1,344,273	1,274,299	
Professional Development																	
	School Committee Prof. Dev. - Middleton		359		359	359	263	359	545	359	359	-	0.00%	359	359	359	
	School Committee Publications - Middleton		154		154	154	22	154	317	154	154	-	0.00%	154	154	154	
	School Committee Staff Ack. - Middleton		850		850	850	2,122	850	1,478	850	850	-	0.00%	850	850	850	
	School Committee Memberships - Middleton		2,761		2,761	2,761	2,724	2,761	2,950	2,761	2,761	-	0.00%	2,761	2,761	2,761	
					-										-	-	-
														Page 149			

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SCHOOL COMMITTEE, CENTRAL OFFICE, DISTRICT WIDE			Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES							Percent Change	Three Year Forecast		
Account Alias	Account Name	Applied Income Source Description	Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	from Prior Year	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25
	Superintendent Other Expense - Middleton		2,040		2,040	2,009		2,040	-	2,040	2,040	-	0.00%	2,040	2,040	2,040
	Superintendent Prof. Dev. - Middleton		3,400		3,400	2,009	3,957	3,400	4,273	3,400	3,400	-	0.00%	3,400	3,400	3,400
	Superintendent Prof. Expense - Middleton				-	-		-	-	-	-	-		-	-	-
	Superintendent Travel Expense - Middleton		1,360		1,360	1,340	1,340	1,360	2,081	1,360	1,360	-	0.00%	1,360	1,360	1,360
	Business Office Prof. Dev. - Middleton		1,960		1,960	538	2,660	544	245	1,904	1,960	56	2.94%	1,960	1,960	1,960
	Business Office Travel Expense - Middleton		1,820		1,820	505	776	1,088	2,162	1,768	1,820	52	2.94%	1,820	1,820	1,820
	Director of Curriculum Prof. Dev. - Middleton		1,400		1,400	1,346	1,131	1,360	519	1,360	1,400	40	2.94%	1,400	1,400	1,400
	Director of Curriculum Travel Expense - Middleton		700		700	673	673	680	680	680	700	20	2.94%	700	700	700
	Director of Technology Prof. Dev. - Middleton		1,400		1,400	1,346	219	1,360	1,360	1,360	1,400	40		1,400	1,400	1,400
	Director of Technology Travel Expense - Middleton		700		700	673	673	680	680	680	700	20		700	700	700
	Asst. Supt of Student Support Services Prof. Dev. - Middleton		900		900	1,000	344	960	917	960	900	(60)	-6.25%	900	900	900
	Asst. Supt of Student Support Services - Travel Expense - Middleton		990		990	550	550	528	1,056	1,056	990	(66)	-6.25%	990	990	990
	Director of Facilities - Professional Development - Middleton		350		350	348	96	350	-	350	350	-	0.00%	350	350	350
	Director of Facilities - Travel - Middleton		3,150		3,150	3,131	3,131	2,931	3,150	4,725	3,150	(1,575)	-33.33%	3,150	3,150	3,150
					-									-	-	-
	Districtwide - Professional Development - Middleton		1,600		1,600	1,600	5,595	1,600	1,217	1,600	1,600	-	0.00%	1,600	1,600	1,600
					-											
	Districtwide - Travel - Middleton		1,400		1,400	1,400	1,200	1,400	1,200	1,400	1,400	-	0.00%	1,400	1,400	1,400
	INST. SUPPORT SPEC. CONTRACTUAL															
	Districtwide - Medical & Therapeutic Professional Development - Middleton		426		426	426		426	220	426	426	-	0.00%	426	426	426
	Districtwide - Medical & Therapeutic Travel - Middleton		1,500		1,500	1,500	1,000	1,500	984	1,500	1,500	-	0.00%	1,500	1,500	1,500
	Districtwide -Technology - Professional Development - Middleton		2,000		2,000	2,000	1,983	2,000	445	2,000	2,000	-	0.00%	2,000	2,000	2,000

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SCHOOL COMMITTEE, CENTRAL OFFICE, DISTRICT WIDE			Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES							Percent Change	Three Year Forecast		
Account Alias	Account Name	Applied Income Source Description	Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	from Prior Year	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25
	Districtwide - Technology - Travel - Middleton		1,180		1,180	1,180	1,700	1,180	1,694	1,180	1,180	-	0.00%	1,180	1,180	1,180
	Middleton DW - Sch District Security - Prof. Dev.		1,000		1,000		-		1,728	1,000	1,000	-	0.00%	1,000	1,000	1,000
Total Professional Development			33,400	-	33,400	27,698	32,159	29,511	29,901	34,873	33,400	(1,473)	-4.22%	33,400	33,400	33,400
-																
Admin & Educational Supplies/Materials/Equipment/Services																
	School Committee Census - Middleton		2,700		2,700	90	2,706	90	3,000	2,700	2,700	-		500	500	500
	School Committee Supplies - Middleton				-	-	7	-	28	-	-	-		-	-	-
	Advertising - Middleton		3,150		3,150	1,790	3,900	3,150	2,050	3,150	3,150	-	0.00%	3,213	3,277	3,343
	Legal Services for SC - Middleton		4,000		4,000	7,000	13,037	4,000	2,087	4,000	4,000	-	0.00%	4,080	4,162	4,245
	Audit Services - Middleton		4,250		4,250	4,250	4,250	4,250	4,250	4,250	4,250	-	0.00%	4,335	4,422	4,510
														-	-	-
	Business Office Copy Machine Lease - Middleton		5,320		5,320	5,215	4,517	4,760	4,565	5,308	5,320	12	0.23%	5,426	5,535	5,646
	Business Office Copy Machine Contracted Services - Middleton		2,800		2,800	1,741	1,122	1,462	2,323	1,462	2,800	1,338	91.52%	2,856	2,913	2,971
	Business Office Software/Licenses - Middleton		46,026		46,026	6,729	7,018	21,590	19,348	48,310	46,026	(2,284)	-4.73%	46,947	47,885	48,843
	Business Office - Contracted Services - Middleton		10,000		10,000						10,000	10,000				
	Business Office Supplies - Middleton		1,575		1,575	2,019	1,343	1,530	1,785	1,530	1,575	45	2.94%	1,607	1,639	1,671
	Business Office Printing - Middleton		105		105	101	119	102	140	102	105	3	2.94%	107	109	111
	Business Office Postage - Middleton		700		700	673	666	680	636	680	700	20	2.94%	714	728	743
	Internet Service Provider - Contracted Service - Middleton		28,260		28,260	28,260	28,260	28,260	28,260	28,260	28,260	-	0.00%	38,260	38,260	38,260
	Business Office Technology Hardware - Middleton		-		-	-		2,040	2,273	-	-	-		5,000	-	-
	Business Office Technology Maintenance - Middleton	2,800		2,800	2,523	3,131	2,550	3,157	2,720	2,800	80	2.94%	2,856	2,913	2,971	
	Director of Curriculum Software/Licenses - Middleton	-		-	2,860	3,823	4,482	4,783	-	-	-		-	-	-	
	Director of Curriculum Technology Hardware - Middleton			-	-	162	-		-	-	-		-	-	-	

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SCHOOL COMMITTEE, CENTRAL OFFICE, DISTRICT WIDE			Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES							Percent Change	Three Year Forecast			
Account Alias	Account Name	Applied Income Source Description	Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	from Prior Year	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25	
	Director of Curriculum Supplies - Middleton		105		105	84	223	170		204	105	(99)	-48.53%	107	109	111	
	Director of Technology Software & Licenses - Middleton				-	-		-		-	-	-		-	-	-	
	Director of Technology - Technology Hardware - Middleton				-	-	-		-		-	-	-		-	-	-
	Director of Technology Supplies - Middleton			105		105	168	33	170	134	170	105	(65)		107	109	111
	Asst. Supt of Student Support Services Software & Licenses - Middleton			-		-	2,833	1,912	2,720	1,927	-	-	-		2,862	2,862	2,862
	Asst. Supt of Student Support Services - Technology Hardware - Middleton			-		-	-		-		-	-	-		1,000	-	-
	Asst. Supt of Student Support Services - Supplies - Middleton			210		210	417	157	256	182	224	210	(14)	-6.25%	214	218	223
	Asst. Supt of Student Support Services - Postage - Middleton			360		360	550	353	528	372	384	360	(24)	-6.25%	367	375	382
						-									-	-	-
	Districtwide - Health & Wellness - Supplies - Middleton			5,000		5,000	5,000	7,505	5,000	3,133	5,000	5,000	-				
	Districtwide - ESL Supplies - Middleton			1,000		1,000	581	565	581	487	1,000	1,000	-	0.00%	1,020	1,040	1,061
	Districtwide - ESL Summer Program - Middleton			1,436		1,436	1,436		1,436		1,436	1,436	-	0.00%	1,465	1,494	1,524
	Districtwide - ESL Contracted Services - Middleton			1,564		1,564	1,564	816	1,564	661	1,564	1,564	-	0.00%	1,595	1,627	1,660
	Districtwide - 504 Supplies & Materials - Middleton		180		180	180		180		180	180	-	0.00%	184	187	191	
	Middleton DW - Sch District Security - Tech Lic.		1,450		1,450		1,450		1,000	1,450	1,450	-					
Total Admin & Educational Supplies/Materials/Equipment/Services			123,096	-	123,096	76,064	87,075	91,551	86,581	114,084	123,096	9,012		124,821	120,366	121,941	
In District Special Education Services (Non Salary)																	
	Districtwide - Special Education Contracted Services		32,200		32,200	28,150	15,909	26,050	11,022	39,200	32,200	(7,000)	-17.86%	30,000.00	30,600.00	31,212.00	
	Districtwide - Special Education Psychological Services		17,500		17,500	16,080	28,379	21,500	11,416	20,000	17,500	(2,500)	-12.50%	18,500.00	18,870.00	19,247.40	
Total In District Special Education Services (Non Salary)			49,700	-	49,700	44,230	44,288	47,550	22,438	59,200	49,700	(9,500)		48,500	49,470	50,459	
Transportation (Regular & Sp. Ed.)																	
	Districtwide - Regular Day Transportation - Middleton (Year two of three)				-	262,872	275,505	266,580	250,636	274,577	318,960	44,383	16.16%	325,339	331,846	338,483	

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SCHOOL COMMITTEE, CENTRAL OFFICE, DISTRICT WIDE			Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES							Percent Change	Three Year Forecast			
Account Alias	Account Name	Applied Income Source Description	Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	from Prior Year		Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25
	8 SHARED BUSES X \$31,590		252,720		252,720												
	1 UNSHARED BUS X \$66,240		66,240		66,240												
	Fieldtrips - Middleton		15,000		15,000	15,000		15,000		15,000	15,000	-					
	Districtwide - Special Education Transportation - Middleton		163,610		163,610	153,367	153,959	248,985	163,082	211,287	163,610	(47,677)	-22.57%		166,882	170,220	173,624
Total Transportation (Regular & Sp. Ed.)			497,570	-	497,570	431,239	429,464	530,565	413,718	500,864	497,570	(3,294)	-0.66%		492,221	502,066	512,107
-																	
Utilities																	
	Business Office Phone/Cell Phone/Connect Ed. Services - Middleton		4,550		4,550	3,809	1,298	3,849	4,195	3,060	4,550	1,490	48.69%		4,550	4,550	4,550
Total Utilities			4,550	-	4,550	3,809	1,298	3,849	4,195	3,060	4,550	1,490			4,550	4,550	4,550
-																	
Facilities																	
MAO0610	Central Office Space Lease - Middleton (> 3 Years)		28,744		28,744	29,946	29,946	29,438	29,438	28,815	28,744	(71)	-0.25%		29,845	29,241	28,598
Total Facilities			28,744	-	28,744	29,946	29,946	29,438	29,438	28,815	28,744	(71)			29,845	29,241	28,598
-																	
Insurance (Beneficial & Non-Beneficial)																	
	Districtwide - Employer Retirement Services - Middleton				-	-		-		-	-	-					
	Districtwide - 403 Match - Middleton		25,000		25,000	25,000	21,420	25,000	22,883	25,000	25,000	-	0.00%		25,000	25,000	25,000
	Districtwide - Employer Separation Costs - Middleton		22,000		22,000	22,000	9,473	22,000	1,380	22,000	22,000	-			10,000	10,000	10,000
	Districtwide - Insurance Active Employees - Middleton				-	1,480,537	1,497,556	1,570,424	1,520,224	1,549,218	1,550,521	1,302	0.08%		1,705,573	1,876,130	2,063,743
					-												
	10% Increase on Premium		127,887		127,887												
					-												
	0 Member - HMO Blue NE Options - Individual (0 x 616.06 x 12)		-		-												
	2 Members - HMO Blue NE Options - Family (2 x 1,648.37 x 12)		39,561		39,561												
	37 Members - HMO Blue Enhanced Options - Individual (37 x 575.25 x 12)		255,411		255,411												
	43 Members - HMO Blue Enhanced Options - Family (47 x 1,539.17 x 12)	794,212		794,212													
				-													
	Add: One HMO Blue Enhanced Options Plan - Individual for Life Station Change	6,901		6,901													
	Add: One HMO Blue Enhanced Options Plan - Family for Life Station Change	18,470		18,470													
				-													

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School District: Middleton Elementary Schools

SCHOOL COMMITTEE, CENTRAL OFFICE, DISTRICT WIDE			Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES							Percent Change	Three Year Forecast			
Account Alias	Account Name	Applied Income Source Description	Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	from Prior Year	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25	
	Middleton's Share of School Union Health Insurance Cost		84,038		84,038												
					-												
	34 Members - Dental High Option - Individual (34 x 39.87 x 12)		16,267		16,267												
	63 members - Dental High option - Family (63 x 82.95 x 12)		62,710		62,710												
					-												
	Life Insurance for Participating Active Employees		1,300		1,300												
					-												
	Estimated Medicare Tax (\$9,914,713 x .0145)		143,763		143,763												
	Workers' Compensation Insurance				-												
	Districtwide - Insurance Retired Employees - Middleton					-	89,783	118,040	101,789	125,339	104,599	337,705	233,106	222.86%	371,475	408,623	449,485
	10% Increase on Premium		30,700		30,700												
	52 Retirees - Medex 2 - Individual (456 x 190.46 x 12)		118,847		118,847												
					-												
	1 Retiree - HMO Blue NE Options - Individual (1 x 616.06 x 12)		7,393		7,393												
	5 Retirees - HMO Blue Enhanced Options - Individual (5 x 575.25 x 12)		34,515		34,515												
	5 Members - HMO Blue Enhanced Options - Family (5 x 1,539.17 x 12)		92,350		92,350												
	24 Retirees - Dental High Option - Individual (24 x 39.87 x 12)		21,051		21,051												
	33 Retirees - Dental High option - Family (33 x 82.95 x 12)		32,848		32,848												
					-												
	Districtwide - Other Non - Employee Expenses - Middleton				-		40,500	41,449	40,500	43,581	40,500	40,500	-	0.00%	40,500	40,500	40,500
	Pooled Coverage		25,000		25,000												
	School Board Liability		8,000		8,000												
					-												
	Flexible Spending Account Admin Fee		7,500		7,500												
					-												
Total Insurance (Beneficial & Non-Beneficial)			1,975,725	-	1,975,725	1,657,819	1,687,938	1,759,713	1,713,407	1,741,317	1,975,725	234,409	13.46%	2,152,548	2,360,253	2,588,728	
					-			-			-						
Special Education Out of District Tuition																	
	Districtwide - Special Education - Summer Programs - Middleton			500		500	2,390		500	-	500	500	-				
	Districtwide - Tuition to Mass. Schools - Middleton			6,000		6,000	-		-	-	38,000	6,000	(32,000)		50,000	50,000	50,000
	Districtwide - Out of State Tuitions - Middleton			-		-	-	54,345	2,177	2,787	-	-	-		50,000	50,000	50,000
	Districtwide - Tuition to Non-Public Schools - Middleton	CIRCUIT BREAKER	261,475	263,000	(1,525)	456,590	300,840	382,337	218,511	355,799	261,475	(94,324)	-26.51%	200,000	200,000	200,000	

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SCHOOL COMMITTEE, CENTRAL OFFICE, DISTRICT WIDE			Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES							Percent Change	Three Year Forecast		
Account Alias	Account Name	Applied Income Source Description	Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	from Prior Year	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25
Districtwide - Tuition to Collaboratives - Middleton			192,450		192,450	169,468	146,584	239,844	241,722	220,299	192,450	(27,849)	-12.64%	200,000	200,000	200,000
Total Special Education Out of District Tuition			460,425	263,000	197,425	628,448	501,769	624,858	463,020	614,598	460,425	(154,173)	-39.15%	500,000	500,000	500,000
Total School Committee, Central Office, & District Wide			4,343,153	270,400	4,072,753	3,911,764	3,805,628	4,176,779	3,893,159	4,229,279	4,343,153	113,874	2.69%	4,585,529	4,943,618	5,114,082

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School District: Middleton Elementary Schools

FULLER MEADOW			Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES							Percent Change	Three Year Forecast		
Account Alias	Account Name	Applied Income Source Description	Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	from Prior Year	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25

Salaries																	
	Principal Salary - FM - Middleton	94-142 GRANT	125,389		125,389		123,331	119,331	126,331	122,331	125,331	125,389	58	0.05%	129,151	133,025	137,016
	Principal - Clerical Salaries - FM - Middleton				-	42,656	38,128	45,650	39,047	46,574	44,531	(2,043)	-4.39%	45,645	46,786	47,955	
	1.0 FTE CLERICAL STAFF		44,531	44,531													
	Principal - Clerical Aides Salaries - FM - Middleton				-	-	-	-	-	-	-			-	-	-	
	.90 FTE Sp. Ed. Coordinator Salary - FM - Middleton		84,563	84,563		81,958	85,774	83,690	83,000	84,563	84,563	-	0.00%	87,100	89,713	92,404	
						-		-		-	-						
	Classroom Teacher Salaries - FM - Middleton					1,413,908	1,341,737	1,473,338	1,477,132	1,541,796	1,561,858	20,062	1.30%	1,624,333	1,689,306	1,756,878	
	6.0 FTE KINDERGARTEN TEACHERS		529,786	529,786													
	5.0 FTE GRADE 1 TEACHERS		381,808	381,808													
	6.0 FTE GRADE 2 TEACHERS		512,454	512,454													
	.50 FTE ART TEACHER		48,934	48,934													
	.60 FTE MUSIC TEACHER		47,745	47,745													
	.70 FTE PHYS ED TEACHER		52,832	52,832													
	LEVELS		(11,700)	(11,700)													
	Teacher Specialists (Non- Sp. Ed., ESL)				-	243,178	242,687	252,877	210,565	237,105	246,359	9,254	3.90%	256,213	266,462	266,462	
	.50 FTE DIGITAL LEARNING SPECIALIST		48,934	48,934													
	.50 FTE INNOVATION SPECIALIST		26,305	26,305													
	.65 FTE ELL TEACHER		52,136	52,136													
	1.50 FTE READING TEACHERS		130,685	130,685													
	LEVELS		(11,700)	(11,700)													
	Teacher Specialists (Pre K and Sp. Ed. Teachers)					389,823	331,992	422,350	318,931	450,111	497,826	47,715	10.60%	517,739	538,449	538,449	
	5.20 FTE MSN TEACHERS		94-142 GRANT	436,020	57,500	378,520											
	1.00 FTE SPEECH/LANGUAGE TEACHER		73,506	73,506													
	LEVELS		(11,700)	(11,700)													
	Medical & Therapeutic Salaries (Behavior Specialists & Speech Asst.) - FM - Middleton			-	38,070	79,824	81,349	66,390	68,921	73,675	4,754	6.90%	75,517	77,405	79,340		
	2.0 FTE BEHAVIOR SPECIALIST		73,675	73,675													
	Substitute Teacher Salaries - FM - Middleton			-	49,821	73,872	49,821	81,523	64,454	63,710	(744)	-1.15%	50,000	50,000	50,000		
	31 STAFF X \$120.00/PER DAY X 8 DAYS		29,760	29,760													
	LONG TERM ILLNESS (2 STAFF X 40 DAYS X B1 PERDIEM RATE)		20,950	20,950													
	HOME - HOSPITAL TUTORS		500	500													

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FULLER MEADOW		Applied Income Source Description	Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES						\$\$ Amount Change from Prior Year	Percent Change from Prior Year	Three Year Forecast		
Account Alias	Account Name		Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget			Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25
	BUILDING BASED SUBSTITUTE	TITLE I GRANT	12,500		12,500											
					-											
	Co Curricular Stipends				-	14,050		13,050	-	22,250	20,100	(2,150)	-9.66%			
	SEE APPENDIX C		20,100		20,100											
	Extra Curricular Stipends				-	3,200		3,200	-	-	1,600	1,600				
	SEE APPENDIX C		1,600		1,600											
					-											
	Library Media Salary - FM - Middleton				-	53,566	47,028	14,606	55,882	65,266	49,857	(15,409)	-23.61%	51,851	53,926	53,926
	LIRARY MEDIA SPECIALIST		38,440		38,440											
	LIBRARY ADIE		11,417		11,417											
	Adjustment Counselor Salary - FM - Middleton		46,808		46,808											
	Psychologist Salary - FM - Middleton				-	82,088	72,710	87,829	89,474	94,866	51,757	(43,109)	-45.44%	53,827	55,980	55,980
	PSYCHOLOGIST		51,757		51,757											
	Teaching Assistants Salaries - FM - Middleton				-	85,792	69,186	74,510	57,863	120,662	114,021	(6,640)	-5.50%	116,872	119,794	122,789
	TECH AIDE		7,416		7,416											
	MATH SUPPORT	TITLE I GRANT	73,974	17,000	56,974											
	3 - .50 FTE KINDERGARTEN ASSISTANTS		32,631		32,631											
	Special Education - Instructional Assistants - FM - Middleton				-	240,880	246,959	247,724	298,895	283,791	297,487	13,696	4.83%	304,924	312,548	320,361
	12.02 FTE SP. ED. AIDE - INST. ASSISTANT		297,487		297,487											
					-											
	Special Education - Instructional Assistant Subs - FM - Middleton		1,500						7,107		1,500	1,500				
	Nurse Salaries - FM - Middleton				-	69,042	78,623	89,595	81,815	102,584	104,073	1,489	1.45%	108,236	112,566	112,566
	SCHOOL NURSE		76,474		76,474											
	NURSE LEADER		400		400											
	SPECIAL PROJECTS/HEALTH SCREENINGS		1,800		1,800											
	.50 FTE NURSE ASSISTANT		25,399		25,399											
	Nurse Substitute Salaries - FM - Middleton		4,000		4,000	4,000	11,511	4,000	2,161	4,000	4,000	-	0.00%	4,000	4,000	4,000
	Food Service Salaries - FM - Middleton					35,623	2,919	-	3,173	-	-	-		-	-	-
	Lunchroom/Playground Supervisors - Salaries - FM - Middleton		43,443		43,443	44,488	40,173	45,542	46,946	46,857	43,443	(3,414)	-7.29%	44,529	45,137	46,783
					-											
	Custodial Salaries - FM - Middleton				-	118,620	114,971	122,158	123,032	123,135	124,684	1,548	1.26%	127,801	130,996	134,271

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FULLER MEADOW		Applied Income Source Description	Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES						Percent Change from Prior Year	Three Year Forecast		
Account Alias	Account Name		Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget		Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25
	2.50 FTE CUSTODIANS		123,784	-	123,784										
					-										
	CLOTHING ALLOWANCE		900		900										
	Custodial Salaries Overtime - FM - Middleton		7,218		7,218	6,891	6,195	6,899	3,455	6,925	7,218	293	6,600	6,600	6,600
Total Salaries			3,564,460	74,500	3,488,460	3,140,986	3,003,620	3,244,518	3,168,722	3,489,191	3,564,460	75,269	3,604,338	3,733,196	3,825,779

Professional Development																	
	Principal - Professional Development - FM - Middleton		2,000		2,000		2,000	535	2,000	3,696	2,000	2,000	-	0.00%	2,000	2,000	2,000
	Principal - Travel - FM - Middleton		750		750		750	750	750	750	750	750	-	0.00%	750	750	750
					-		-		-	-	-	-	-				
	Sp. Ed. Coordinator Professional Development - FM - Middleton		2,000		2,000		1,090	135	1,090	-	1,090	2,000	910		2,000	2,000	2,000
	Sp. Ed. Coordinator Travel - FM - Middleton		300		300		627	550	627	750	627	300	(327)		300	300	300
					-		-		-		-	-	-		-	-	-
	Professional Development & Mentor Program Stipends - FM - Middleton				-		10,160	31,486	9,260	32,137	10,160	10,720	560	5.51%	10,720	10,720	10,720
	SEE APPENDIX C		10,720		10,720												
					-												
	Professional Development Workshops/Conferences - FM - Middleton				-		5,000	2,460	4,802	2,396	5,295	5,325	30	0.57%	5,325	5,325	5,325
	SEE APPENDIX C		5,325		5,325												
	Professional Development Curriculum Training - FM - Middleton				-		700	100	700		700	1,800	1,100	157.14%	1,800	1,800	1,800
	SEE APPENDIX C		1,800		1,800												
	Professional Development Contracted Services - FM - Middleton				-		5,000	1,918	9,000	5,131	14,295	10,450	(3,845)	-26.90%	10,450	10,450	10,450
	SEE APPENDIX C		10,450		10,450												
	Professional Development Tuition Reimbursement - FM - Middleton				-		3,000	2,644	3,000	8,045	4,800	4,800	-	0.00%	4,800	4,800	4,800
	SEE APPENDIX C		4,800		4,800												
	Professional Development Travel - FM - Middleton		500		500		1,000	89	500	29	500	500	-	0.00%	500	500	500
	Custodial Travel - FM - Middleton				-		-		-		-	-	-		-	-	-
Total Professional Development			38,645	-	38,645	29,327	40,667	31,729	52,934	40,217	38,645	(1,572)	-3.91%	38,645	38,645	38,645	

Admin & Educational Supplies/Materials/Equipment/Services																		
	Principal - Postage, Supplies & Materials - FM - Middleton				-		5,070	6,155	9,084	2,774	9,856	7,677	(2,179)	-22.11%		7,831	7,987	8,147
	SEE APPENDIX A		7,677		7,677													
					-													
	Principal - Technology - FM - Middleton				-		-	299	-	-	-	-	-	-		-	3,000	-

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FULLER MEADOW		Applied Income Source Description	Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES						Percent Change from Prior Year	Three Year Forecast		
Account Alias	Account Name		Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25
	SEE APPENDIX B				-										
					-										
	Substitute Contracted Services - Fuller - Middleton						4,105	-	-	-	-				
	Textbooks - FM - Middleton				-	12,726	11,805	27,890	23,633	24,509	6,684	(17,825)	6,818	6,954	7,093
	SEE APPENDIX D		6,684		6,684										
					-										
	Curriculum Materials - FM - Middleton				-		19,300	-	-	-	-	-	-	-	-
	SEE APPENDIX E		-		-										
	Educational Material Reimbursement - FM - Middleton				-	3,270	3,076	4,650	1,729	6,600	6,400	(200)	6,528	6,659	6,792
	SEE APPENDIX F		6,400		6,400										
					-										
	General Supplies - FM - Middleton				-	17,986	18,409	19,361	25,711	22,495	16,109	(6,386)	16,431	16,760	17,095
	SEE APPENDIX G		16,109		16,109										
					-										
	Consumable Curriculum Instruction Materials - FM - Middleton				-	52,901	47,714	71,749	56,250	57,695	84,783	27,088	86,479	88,208	89,972
	SEE APPENDIX H		84,783		84,783										
	INCLUDES 2.0 SALEM STATE FELLOWS @ \$17,500				-										
	Special Education Supplies - FM - Middleton				-	4,858	5,115	7,576	-	3,364	492	(2,872)	502	512	522
	SEE APPENDIX I		492		492										
					-										
	Instructional Equipment - FM - Middleton				-	-	2,522	-	6,086	-	-	-	-	-	-
	SEE APPENDIX J				-										
	Original request for \$5,690 is not in the FY21 Budget				-										
	Educational Furniture - FM - Middleton				-	1,059	1,861	3,368	1,729	1,514	873	(641)	890	908	926
	SEE APPENDIX K		873		873										
	Instructional Technology - Supplies - FM - Middleton				-	4,876	4,122	4,808	8,850	10,155	6,720	(3,435)	6,854	6,991	7,131
	SEE APPENDIX L		6,720		6,720										
	Instructional Technology - Software/Licenses - FM - Middleton				-	16,360	14,108	18,800	23,175	21,754	22,294	540	22,740	23,195	23,659
	SEE APPENDIX M		22,294		22,294										
	Instructional Technology - Hardware - FM - Middleton				-	-	907	-	24,795	-	-	-	-	-	-
	SEE APPENDIX N (NOTE: TECH HARDWARE WILL BE ON A W/A)				-										
					-										
	Library/Media Supplies - FM - Middleton				-	265	382	448	349	521	1,474	953	1,503	1,534	1,564
	SEE APPENDIX O		1,474		1,474										

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FULLER MEADOW			Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES							Percent	Three Year Forecast			
Account Alias	Account Name	Applied Income Source Description	Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	Change from Prior Year	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25	
					-												
	Library Books - FM - Middleton				-												
	SEE APPENDIX P		1,260		1,260												
					-												
	Instructional Equipment Maintenance - FM - Middleton				-												
	SEE APPENDIX Q (NOTE: COPY MACHINE INFORMATION BROKEN OUT)		200		200												
					-												
	Copy Machine Lease Contract - FM - Middleton				-												
	SEE APPENDIX R		18,000		18,000												
					-												
	Copy Machine Service Contract - FM - Middleton				-												
	SEE APPENDIX S		13,200		13,200												
					-												
	Testing and Assessment - FM - Middleton				-												
	SEE APPENDIX T		505		505												
Total Admin & Educational Supplies/Materials/Equipment/Services			186,671	-	186,671	141,606	161,052	190,753	196,664	181,482	186,671	5,189	2.86%	190,404	197,213	198,097	
Support Services Supplies & Contracted Services																	
	Nurse Supplies - FM - Middleton				-		2,997	4,183	3,108	8,684	7,654	6,066	(1,588)	-20.75%	6,187	6,311	6,437
	SEE APPENDIX U		6,066		6,066												
	Physician - Contracted Services - FM - Middleton		500		500		500	850	500	500	500	500	-	0.00%	500	500	500
	Contracted Services - Food Service - FM - Middleton						-	7,563	-	-	-	-	-		-	-	-
Total Support Services Supplies & Contracted Services			6,566	-	6,566	3,497	12,596	3,608	9,184	8,154	6,566	(1,588)	-19.48%	6,687	6,811	6,937	
Utilities																	
	Heating Fuel - FM - Middleton				-		36,570	42,183	41,125	39,270	42,500	42,817	317	0.75%	43,674	44,547	45,438
	SEE APPENDIX W		42,817		42,817												
	Electricity - FM - Middleton				-		43,607	49,011	44,345	43,333	49,100	48,951	(149)	-0.30%	49,930	50,929	51,947
	SEE APPENDIX W		48,951		48,951												
	Water - FM - Middleton				-		2,149	2,386	2,400	2,112	2,400	2,400	-	0.00%	2,448	2,497	2,547
	SEE APPENDIX W		2,400		2,400												
	Telephone - FM - Middleton				-		4,459	6,160	5,000	5,956	5,800	5,800	-	0.00%	5,916	6,034	6,155
	SEE APPENDIX W		5,800		5,800												
	Waste Removal - FM - Middleton				-		7,500	8,216	9,300	2,112	9,300	9,000	(300)	-3.23%	9,180	9,360	9,551
	SEE APPENDIX W		9,000		9,000												
Total Utilities			108,968	-	108,968	94,285	107,956	102,170	92,783	109,100	108,968	(132)	-0.12%	111,148	113,371	115,638	

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FULLER MEADOW		Applied Income Source Description	Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES						\$\$ Amount Change from Prior Year	Percent Change from Prior Year	Three Year Forecast		
Account Alias	Account Name		Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget			Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25

Facilities																		
	Custodial Contracted Services/Equip. Maint. - FM - Middleton				-		1,208	22,849	1,500	1,433	1,500	1,500	-	0.00%		1,530	1,561	1,592
	SEE APPENDIX V		1,500		1,500													
	Custodial Supplies - FM - Middleton				-		8,500	5,052	8,250	6,520	8,000	8,000	-	0.00%		8,160	8,323	8,490
	SEE APPENDIX V		8,000		8,000													
	Custodial Equipment - FM - Middleton				-		1,135	950	1,300	1,820	1,800	1,800	-	0.00%		1,836	1,873	1,910
	SEE APPENDIX V		1,800		1,800													
	Maintenance of Grounds - FM - Middleton				-		5,720	4,920	6,200	6,137	5,950	5,950	-	0.00%		6,069	6,190	6,314
	SEE APPENDIX X		5,950		5,950													
	Planned Maintenance of Buildings - FM - Middleton				-		16,360	15,420	17,000	16,386	17,000	17,000	-	0.00%		17,340	17,687	18,041
	SEE APPENDIX X		17,000		17,000													
	Maintenance of Buildings Supplies - FM - Middleton				-		3,680	3,982	4,000	2,811	4,000	4,000	-	0.00%		4,080	4,162	4,245
	SEE APPENDIX X		4,000		4,000													
	Maintenance of Buildings - FM - Middleton				-		23,000	11,876	23,000	12,941	23,000	23,000	-	0.00%		23,460	23,929	24,408
	SEE APPENDIX X		23,000		23,000													
	Building Security System - FM - Middleton				-		4,500	-	4,500	1,016	4,500	2,000	(2,500)	-55.56%		2,040	2,081	2,122
	SEE APPENDIX X		2,000		2,000													
	Maintenance of Equipment - FM - Middleton				-		20,500	15,714	22,250	11,102	22,250	22,250	-	0.00%		22,695	23,149	23,612
	SEE APPENDIX X		22,250		22,250													
	Extraordinary Maintenance - FM - Middleton				-		-		-	-	-	-	-			-	-	-
	SEE APPENDIX X				-													
	Network and Telecommunications - FM - Middleton				-		2,500		2,500	-	2,500	1,000	(1,500)	-60.00%		2,500	2,500	2,500
	SEE APPENDIX X		1,000		1,000													
	Technology Maintenance - FM - Middleton				-		27,300	27,295	41,284	19,908	56,591	38,115	(18,476)	-32.65%		38,877	39,655	40,448
	SEE APPENDIX Y		38,115		38,115													
Total Facilities			124,615	-	124,615	114,403	108,058	131,784	80,074	147,091	124,615	(22,476)	-15.28%	128,587	131,109	133,681		
Total Fuller Meadow School			4,029,925	74,500	3,953,925	3,524,104	3,433,949	3,704,562	3,600,361	3,975,235	4,029,925	54,690	1.38%	4,079,810	4,220,344	4,318,778		

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HOWE MANNING			Proposed Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES							Percent Change	Three Year Forecast		
Account Alias	Account Name	Applied Income Source Description	Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	from Prior Year	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25
Salaries																
	Principal Salary - HM - Middleton	PRE K RVL			-	184,327	183,425	192,037	191,008	218,750	218,813	63	0.03%	225,377	232,139	239,103
	1.0 FTE Principal		122,563		120,063											
				2,500												
	1.00 FTE Assistant Principal		96,250		96,250											
					-											
	Principal - Clerical Salaries - HM - Middleton				-	82,927	81,026	84,596	80,721	86,910	88,462	1,552	1.79%	90,673	92,940	95,263
	2.0 FTE CLERICAL STAFF		88,462		88,462											
					-											
	Principal - Clerical Aides Salaries - HM - Middleton				-	-		-	-	-	-	-		-	-	-
					-											
	Principal - Educator Evaluator - HM - Middleton		-		-	-		-	-	-	-	-		-	-	-
					-											
	Sp. Ed. Coordinator Salary - HM - Middleton				-	97,606	88,603	98,772	85,474	91,728	91,711	(17)	-0.02%	94,462	97,296	100,215
	SP. ED. COORDINATORS		94-142 GRANT	4,000	87,711											
	Classroom Teacher Salaries - HM - Middleton				-	1,846,365	1,766,701	1,904,018	1,864,736	1,944,512	2,009,887	65,375	3.36%	2,090,282	2,173,894	2,260,849
	5.0 FTE GRADE 3 TEACHERS		442,887		442,887											
	5.0 FTE GRADE 4 TEACHERS		406,761		406,761											
	5.0 FTE GRADE 5 TEACHERS		442,326		442,326											
	6.0 FTE GRADE 6 TEACHERS		510,563		510,563											
	1.0 FTE ART TEACHER		74,060		74,060											
	1.0 FTE MUSIC TEACHER		INST. MUSIC RVL	25,000	73,124											
	.70 FTE PHYS ED TEACHER		46,866		46,866											
	LEVELS		(11,700)		(11,700)											
	Teacher Specialists (Non- Sp. Ed., ESL)				-	263,415	314,174	328,210	307,465	335,173	341,128	5,956	1.78%	354,773	368,964	383,723
	.50 FTE DIGITAL LEARNING SPECIALIST		48,934		48,934											
	.50 FTE INNOVATION SPECIALIST		41,038		41,038											
	.65 FTE ELL TEACHER		52,136		52,136											
	2.0 FTE READING TEACHERS		169,684		169,684											
	.50 FTE EXTENDED STUDIES TEACHER		41,038		41,038											
	LEVELS		(11,700)		(11,700)											
	Teacher Specialists (Sp. Ed. Teachers)	94-142 GRANT			-	817,793	535,749	836,450	639,420	937,196	967,715	30,519	3.26%	1,006,424	1,046,681	1,088,548
	9.0 FTE MSN TEACHERS		667,108	57,500	609,608											
	1.0 FTE SPEECH/LANGUAGE TEACHER		88,261		88,261											
	3.0 FTE PRE-K TEACHERS		224,046	10,000	9,546											
		E. CHILD. GRANT		9,500												
		E. C. SPED GRANT														
		PRE K RVL		195,000												

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School District: Middleton Elementary Schools

HOWE MANNING			Proposed Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES							Percent	Three Year Forecast			
Account Alias	Account Name	Applied Income Source Description	Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	Change from Prior Year	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25	
	LEVELS		(11,700)		(11,700)												
	Medical & Therapeutic Salaries (Behavior Specialists & Speech Asst.) - HM - Middleton				-	97,332	82,501	99,621	86,028	108,057	88,720	(19,336)	-17.89%	90,938	93,212	95,542	
	2.0 FTE BEHAVIOR SPECIALIST		88,720		88,720												
	Substitute Teacher Salaries - HM - Middleton				-	50,781	53,205	51,844	77,779	52,938	52,170	(768)	-1.45%	50,000	50,000	50,000	
	32 STAFF X \$120.00/PER DAY X 8 DAYS		30,720		30,720												
	LONG TERM ILLNESS (2 STAFF X 40 DAYS X B1 PERDIEM RATE)		20,950		20,950												
	HOME - HOSPITAL TUTORS		500		500												
					-												
	Co Curricular Stipends				-	20,550		30,800	-	25,200	29,400	4,200	16.67%	29,400	29,400	29,400	
	SEE APPENDIX C		29,400		29,400												
	Extra Curricular Stipends				-	14,000		6,000	-	4,400	5,200	800	18.18%	5,200	5,200	5,200	
	SEE APPENDIX C		5,200		5,200												
	Library Media Salary - HM - Middleton				-	74,422	73,954	78,093	33,890	43,011	48,840	5,829	13.55%	50,793	52,825	54,938	
	1.0 FTE LIBRARY/MEDIA SPECIALIST		38,440		38,440												
	LIBRARY AIDE		10,400		10,400												
	Adjustment Counselor Salary - HM - Middleton				-	38,534	38,534	40,609	42,026	82,023	79,575	(2,448)	-2.98%	82,758	86,068	89,511	
	1.0 FTE GUIDANCE/ADJUSTMENT COUNSELOR		79,575		79,575												
	Psychologist Salary - HM - Middleton				-	137,935	153,874	161,324	150,009	155,871	161,980	6,109	3.92%	168,459	175,198	182,205	
	2.0 FTE PSYCHOLOGISTS		161,980		161,980												
	Teaching Assistants Salaries - HM - Middleton				-	82,430	22,736	75,455	57,863	77,634	79,575	1,941	2.50%	81,564	83,603	85,694	
	.80 FTE MATH SUPPORT INSTRUCTION		79,575		79,575												
	Special Education - Instructional Assistants - HM - Middleton			-	547,413	415,732	514,732	398,693	503,023	496,760	(6,263)	-1.25%	509,179	521,909	534,956		
	14.49 FTE SP. ED. AIDES	94-142	343,683	15,000	328,683												
	6.58 FTE PRE K AIDES	PRE K RVL	153,077	127,500	25,577												
	Special Education - Instructional Assistant Subs - FM - Middleton		1,500		1,500				7,107		1,500	1,500					
	Nurse Salaries - HM - Middleton			-	73,210	92,018	89,887	84,514	89,359	90,791	1,432	1.60%	94,423	98,200	102,128		
	NURSE		73,974		73,974												
	NURSE ASSISTANT		14,867		14,867												

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HOWE MANNING				Proposed Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES							Percent	Three Year Forecast		
Account Alias	Account Name	Applied Income Source Description	Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	Change from Prior Year	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25	
	NURSE LEADER		350		350												
	SPECIAL PROJECTS/HEALTH SCREENINGS		1,600		1,600												
					-												
	Nurse Substitute Salaries - HM - Middleton		600		600	600	6,251	600	436	600	600	-	0.00%	600	600	600	
	Food Service Salaries - HM - Middleton				-		46,500		-	-	-	-	-		-	-	-
					-												
					-												
	Lunchroom/Playground Supervisors - Salaries - HM - Middleton		42,525		42,525	54,200	44,530	41,328	45,622	41,485	42,525	1,040	2.51%	43,588	44,678	45,795	
	Custodial Salaries - HM - Middleton				-	207,949	148,573	210,302	169,287	206,770	208,318	1,548	0.75%	213,526	218,864	224,336	
	FACILITIES MAINTENANCE TECH		70,543		70,543												
	CUSTODIAL STAFF		136,575		136,575												
	CLOTHING ALLOWANCE		1,200		1,200												
					-												
	Custodial Salaries Overtime - HM - Middleton		6,500		6,500	6,630	1,910	6,500	5,090	6,663	6,500	(163)	-2.45%	6,500	6,500	6,500	
Total Salaries			5,110,170	446,000	4,664,170	4,744,918	4,103,496	4,851,177	4,327,168	5,011,301	5,110,170	98,869	1.97%	5,288,922	5,478,170	5,674,507	
Professional Development																	
	Principal - Professional Development - HM - Middleton		1,000		1,000	3,360	270	3,360	1,649	3,360	1,000	(2,360)	-70.24%	2,000	2,000	2,000	
					-												
	Principal - Travel - HM - Middleton		500		500	750	750	750	-	750	500	(250)		500	500	500	
					-							-					
	Sp. Ed. Coordinator Professional Development - HM - Middleton		1,090		1,090	1,090	135	1,090	-	1,090	1,090	-		1,090	1,090	1,090	
					-												
	Sp. Ed. Coordinator Travel - HM - Middleton		381		381	381	300	381	300	381	381	-		381	381	381	
					-												
	Professional Development & Mentor Program Stipends - HM - Middleton				-	10,960	39,982	10,580	41,926	11,680	10,920	(760)	-6.51%	10,920	10,920	10,920	
	SEE APPENDIX C		10,920		10,920												
	Professional Development Workshops/Conferences - HM - Middleton				-	5,180	712	5,002	1,251	5,795	6,950	1,155	19.93%	6,950	6,950	6,950	
	SEE APPENDIX C		6,950		6,950												
	Professional Development Curriculum Training - HM - Middleton				-	1,200	380	2,800	-	700	1,800	1,100	157.14%	1,800	1,800	1,800	
	SEE APPENDIX C		1,800		1,800												
					-												
	Professional Development Contracted Services - HM - Middleton				-	3,360	1,878	8,750	5,091	18,692	9,950	(8,742)	-46.77%	9,950	9,950	9,950	
	SEE APPENDIX C		9,950		9,950												
					-												
	Professional Development Tuition Reimbursement - HM - Middleton				-	4,262	3,065	5,000	8,856	7,200	7,200	-	0.00%	7,200	7,200	7,200	
	SEE APPENDIX C		7,200		7,200												

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HOWE MANNING				Proposed Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES							Percent	Three Year Forecast		
Account Alias	Account Name	Applied Income Source Description	Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	Change from Prior Year	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25	
					-												
	Professional Development Travel - HM - Middleton		994		994	994	80	994	29	994	994	-	0.00%	994	994	994	
					-												
	Custodial Travel - HM - Middleton				-	-		-		-	-	-		-	-	-	
Total Professional Development			40,785	-	40,785	31,537	47,552	38,707	59,102	50,642	40,785	(9,857)	-19.46%	41,785	41,785	41,785	
Admin & Educational Supplies/Materials/Equipment/Services																	
	Principal - Postage, Supplies & Materials - HM - Middleton				-	3,431	906	4,665	3,777	4,844	981	(3,863)	-79.75%	1,001	1,021	1,041	
	SEE APPENDIX A		981		981												
					-												
	Principal - Technology - HM - Middleton				-	-		-	-	-	-	-		-	-	4,000	
	SEE APPENDIX B				-												
					-												
	Substitute Contracted Services - HM - Middleton								-	-	-	-					
	Textbooks - HM - Middleton				-	9,847	10,141	13,669	2,078	14,386	14,386	-	0.00%	14,674	14,967	15,267	
	SEE APPENDIX D		14,386		14,386												
					-												
	Curriculum Materials - HM - Middleton				-	-		-	1,327	-	-	-		-	-	-	
	SEE APPENDIX E				-												
	Educational Material Reimbursement - HM - Middleton				-	5,030	2,729	5,850	3,802	7,800	8,600	800	10.26%	8,772	8,947	9,126	
	SEE APPENDIX F		8,600		8,600												
					-												
	General Supplies - HM - Middleton				-	20,184	18,553	21,085	19,019	20,591	16,369	(4,222)	-20.50%	16,696	17,030	17,371	
	SEE APPENDIX G		16,369		16,369												
	Consumable Curriculum Instruction Materials - HM - Middleton				-	82,176	70,289	74,958	61,257	52,071	82,182	30,111	57.83%	83,826	85,503	87,213	
	SEE APPENDIX H		82,182		82,182												
	Special Education Supplies - HM - Middleton				-	14,009	22,176	17,081	17,170	10,660	8,304	(2,356)	-22.10%	8,470	8,639	8,812	
	SEE APPENDIX I		8,304		8,304												
					-												
	Instructional Equipment - HM - Middleton				-	1,299	3,719	-	1,920	-	-	-	0.00%	-	-	-	
	SEE APPENDIX J		-		-												
					-												
	Educational Furniture - HM - Middleton				-	1,295	840	1,295	-	-	-	-					
	SEE APPENDIX K		-		-												

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HOWE MANNING			Proposed Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES								Three Year Forecast			
Account Alias	Account Name	Applied Income Source Description	Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	Percent Change from Prior Year	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25	
	Instructional Technology - Supplies - HM - Middleton				-	8,324	6,061	9,126	17,315	3,554	6,083	2,529	71.16%	6,205	6,329	6,455	
	SEE APPENDIX L		6,083		6,083												
	Instructional Technology - Software/Licenses - HM - Middleton				-	21,832	16,745	23,606	20,549	24,234	22,565	(1,669)	-6.89%	23,016	23,477	23,946	
	SEE APPENDIX M		22,565		22,565												
	Instructional Technology - Hardware - HM - Middleton				-	-	1,715	-	25,056	-	-	-		-	-	-	-
	SEE APPENDIX N (NOTE: TECH HARDWARE WILL BE ON A W/A)				-												
					-												
	Library/Media Supplies - HM - Middleton				-	2,474	-	1,886	1,915	868	3,081	2,213	254.95%	3,143	3,205	3,270	
	SEE APPENDIX O		3,081		3,081												
					-												
	Library Books - HM - Middleton				-	4,859	5,243	4,865	4,550	6,337	4,030	(2,307)	-36.41%	4,111	4,193	4,277	
	SEE APPENDIX P		4,030		4,030												
					-												
	Instructional Equipment Maintenance - HM - Middleton				-	600	155	1,100	-	1,100	300	(800)	-72.73%	306	312	318	
	SEE APPENDIX Q		300		300												
					-												
	Copy Machine Lease Contract - HM - Middleton				-	12,943	12,943	12,943	12,943	15,000	13,500	(1,500)	-10.00%	13,770	14,045	14,326	
	SEE APPENDIX R		13,500		13,500												
					-												
	Copy Machine Service Contract - HM - Middleton				-	5,610	7,155	5,610	7,200	5,610	13,200	7,590	135.29%	13,464	13,733	14,008	
	SEE APPENDIX S		13,200		13,200												
					-												
	Testing and Assessment - HM - Middleton				-	-		-	-	-	-	-		-	-	-	-
	SEE APPENDIX T			-													
				-													
Total Admin & Educational Supplies/Materials/Equipment/Services			193,581	-	193,581	193,913	179,370	197,739	199,878	167,055	193,581	26,526	15.88%	197,453	201,402	209,430	
Support Services Supplies & Contracted Services																	
	Nurse Supplies - HM - Middleton				-	3,674	2,951	4,316	6,095	3,341	6,041	2,700	80.81%	6,162	6,285	6,411	
	SEE APPENDIX U		6,041		6,041												
					-												
	Physician - Contracted Services - HM - Middleton				-	-	500	-	1,375	-	-	-		-	-	-	-
	Contracted Services - Food Service - HM - Middleton					-	3,300	-	88	-	-	-		-	-	-	-
Total Support Services Supplies & Contracted Services			6,041	-	6,041	3,674	6,751	4,316	7,558	3,341	6,041	2,700	80.81%	6,162	6,285	6,411	

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HOWE MANNING			Proposed Budget Details				FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES							Percent Change	Three Year Forecast			
Account Alias	Account Name	Applied Income Source Description	Detail Amount	Less: Applied Income	Local Approp.		FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget	\$\$ Amount Change from Prior Year	from Prior Year	Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25	
Utilities																		
	Heating Fuel - HM - Middleton				-		17,750	23,144	20,300	20,351	22,000	22,000	-	0.00%	22,440	22,889	23,347	
	SEE APPENDIX W		22,000		22,000													
	Electricity - HM - Middleton				-		65,160	79,384	74,210	73,294	79,500	79,920	420	0.53%	81,518	83,149	84,812	
	SEE APPENDIX W		79,920		79,920													
	Water - HM - Middleton				-		5,500	4,347	5,500	4,586	5,500	5,000	(500)	-9.09%	5,100	5,202	5,306	
	SEE APPENDIX W		5,000		5,000													
	Telephone - HM - Middleton				-		8,272	10,847	8,600	10,437	10,200	10,200	-	0.00%	10,404	10,612	10,824	
	SEE APPENDIX W		10,200		10,200													
	Waste Removal - HM - Middleton				-		9,672	10,046	11,500	8,960	9,732	9,732	-	0.00%	9,927	10,125	10,328	
	SEE APPENDIX W		9,732		9,732													
Total Utilities			126,852	-	126,852		106,354	127,768	120,110	117,628	126,932	126,852	(80)	-0.06%	129,389	131,977	134,616	
Facilities																		
	Custodial Contracted Services - HM - Middleton				-		1,836	24,060	2,000	6,869	2,000	2,000	-	0.00%	2,040	2,081	2,122	
	SEE APPENDIX V		2,000		2,000													
					-													
	Custodial Supplies - HM - Middleton				-		13,180	10,048	13,250	12,036	13,000	13,000	-	0.00%	13,260	13,525	13,796	
	SEE APPENDIX V		13,000		13,000													
					-													
	Custodial Equipment - HM - Middleton				-		1,172	2,369	1,300	1,820	2,000	2,000	-	0.00%	2,040	2,081	2,122	
	SEE APPENDIX V		2,000		2,000													
					-													
	Maintenance of Grounds - HM - Middleton				-		14,540	10,789	14,540	13,898	14,090	14,090	-	0.00%	14,372	14,659	14,952	
	SEE APPENDIX X		14,090		14,090													
	Planned Building Maintenance - HM - Middleton				-		51,540	47,058	51,540	47,658	51,540	51,540	-	0.00%	52,571	53,622	54,695	
	SEE APPENDIX X		51,540		51,540													
	Maintenance of Buildings Supplies - HM - Middleton				-		7,336	7,506	8,000	5,469	8,000	8,000	-	0.00%	8,160	8,323	8,490	
	SEE APPENDIX X		8,000		8,000													
	Maintenance of Buildings - HM - Middleton				-		13,300	9,145	15,000	7,836	15,000	15,000	-	0.00%	15,300	15,606	15,918	
	SEE APPENDIX X		15,000		15,000													
	Building Security System - HM - Middleton				-		4,500	2,203	4,500	336	4,500	2,500	(2,000)		2,550	2,601	2,653	
	SEE APPENDIX X		2,500		2,500													

Proposed Operating Budget

Fiscal Year: 2021 - 2022

School District: Middleton Elementary Schools

HOWE MANNING		Applied Income Source Description	Proposed Budget Details			FISCAL YEAR APPROVED BUDGET & ACTUAL EXPENDITURES						\$\$ Amount Change from Prior Year	Percent Change from Prior Year	Three Year Forecast		
Account Alias	Account Name		Detail Amount	Less: Applied Income	Local Approp.	FY19 Approved Budget	FY19 Actual Expended	FY20 Approved Budget	FY20 Actual Expended	FY21 Approved Budget	FY22 Proposed Budget			Budget Forecast FY23	Budget Forecast FY24	Budget Forecast FY25
	Maintenance of Equipment - HM - Middleton				-	20,680		21,500	14,116	21,500	21,500	-	0.00%	21,930	22,369	22,816
	SEE APPENDIX X		21,500		21,500											
	Extraordinary Maintenance - HM - Middleton				-	-		-	2,000	-	-	-		-	-	-
	SEE APPENDIX X				-											
	Network and Telecommunications - HM - Middleton				-	3,000		3,000	-	3,000	1,500	(1,500)		3,000	3,000	3,000
	SEE APPENDIX X		1,500		1,500											
	Technology Maintenance - HM - Middleton				-	64,006	38,119	72,655	69,307	64,013	51,689	(12,324)	-19.25%	52,723	53,777	54,853
	SEE APPENDIX Y		51,689		51,689											
Total Facilities			182,819	-	182,819	195,090	151,297	207,285	181,345	198,643	182,819	(15,824)	-7.97%	187,945	191,644	195,417
Total Howe Manning School			5,660,249	446,000	5,214,249	5,275,486	4,616,234	5,419,334	4,892,679	5,557,914	5,660,249	102,335	1.84%	5,851,656	6,051,263	6,262,166



FY22 Superintendent's Budget Recommendation School Committee Presentation January 20, 2021

Prepared and Presented by:

Jeffrey D. Sands, Assistant Superintendent of Schools
Michael M. Harvey, Superintendent of Schools



MRSD FY22 Budget Process Overview

OCTOBER

- MA DOR to Certify E&D as of July 1, 2020
- Prepare SIMS October 1st Student Enrollment submission for DESE

NOVEMBER

- Submit Final SIMS October 1st Student Enrollment to DESE
- Communicate final October 1st Resident Student Enrollment and FY22 Apportionment Percentages to Member Towns
- Update Internal Budget Tools
- Distribute Annual Budget Kick-Off Memo to MRSD Budget Holders

DECEMBER

- Finalize Internal Budget Tools
- Develop Discretionary Spend Budgets by Department
- Develop Staffing Plans by Department
- Develop Special Education Budgets including OOD and Transportation
- Develop Athletics Budget including User Fees by Sport
- Develop District-level Fixed and Variable Cost Budgets by Major Expense Category
- SC Budget Subcommittee Meeting

JANUARY

- Finalize Annual Operating Budget Recommendation
- Present Annual Operating Budget Recommendation to SC (January 20, 2021)
- SC Budget Subcommittee Meetings
- SC Budget Meetings

FEBRUARY

- SC Budget Subcommittee Meetings
- SC Budget Meetings
- Mail Tentative FY22 Annual Operating Budget to Member Towns (February 17, 2021)

MARCH

- SC Budget Meetings
- Public Hearing #1 (March 3, 2021)
- Public Hearing #2 (March 10, 2021)
- SC Adopts Final Budget (March 10, 2021)
- Meetings with Town Officials

APRIL/May

- District Treasurer Certifies Budget with Member Towns (by April 9, 2021)
- Meetings with Town Officials
- Topsfield Town Meeting (May 4, 2021)
- Boxford Town Meeting (May 11, 2021)
- Middleton Town Meeting (May 11, 2021)



FY22 Budget

Superintendent's Recommendation

Level Service with adjustments to Staffing Model

What Does “Level Service” Mean?

Level Service is a continuation of the current services, programs, and operations of the District.

For FY22, our Recommendation reflects an increase in Total Operating Expenses of \$973,237 (or 2.7%) and an increase of \$836,416 (or 2.9%) in Total Operating Assessment versus the approved FY21 Budget.



FY22 Budget

Key Assumptions - Highlights

- **Salary Costs**
 - Incorporates contractual salary increases as well as placeholder increases for successor Teacher and Paraprofessional CBAs.
 - Incorporates all other contractual salary obligations (e.g. STEPs and Degree Changes).
 - Incorporates anticipated Staff Retirement Replacement salary savings.
 - Includes a proposal to further reduce Staffing by 7.6 FTE.
 - Level funds all Grants as compared to the FY21 Budget.
- **Operating Costs**
 - No new Services or Programs.
 - Level funds all Grants as compared to FY21 Budget.
 - Incorporates all Level Service Discretionary expense requests from Principals, Department Heads, and Operational Unit Directors.
 - Incorporates contractual service contract increases (e.g. Transportation and Janitorial).
 - Includes an increase in the appropriation from the Essex Regional Retirement Board
 - Includes all known OOD Placements (Tuitions) and related Transportation Costs
 - Integrates other Special Education expense increases based on projected student needs
 - Includes a placeholder increase of 2.5% for Healthcare and Dental Premiums

NOTE: FY22 Preliminary Cherry Sheets and FY22 Preliminary Chapter 70 Aid and Net School Spending Requirements will be used to update our Recommendation once released.

FY22 Budget – Assessment Overview

Total Expenditures			Adopted FY20	Adopted FY21	Proposed FY22	Chg \$	Chg %
	General Operating Expenses (before Offsets)		36,065,385	37,536,315	38,644,213	1,107,898	3.0%
	Less Expense Offsets		1,376,118	1,675,330	1,809,991	134,661	8.0%
	General Operating Expenses (after Offsets)		34,689,267	35,860,985	36,834,222	973,237	2.7%
	Debt Service Expense		2,368,200	1,587,250	1,582,000	(5,250)	-0.3%
	Total Expenditures		\$37,057,467	\$37,448,235	\$38,416,222	\$967,987	2.5%
Total Funding Sources			Adopted FY20	Adopted FY21	Proposed FY22	Chg \$	Chg %
State Aid							
	Chapter 70		\$5,182,999	\$5,254,659	\$5,201,349	(\$53,310)	-1.0%
	Transportation Reimbursement		630,388	633,886	596,274	(37,612)	-5.9%
	MSBA Debt Service Reimbursement		1,291,498	1,291,498	1,291,498	0	0.0%
	Charter School Tuition Reimbursement		10,255	4,444	44,006	39,562	890.2%
Local Receipts							
	Interest Income		64,000	60,000	48,000	(12,000)	-20.0%
	Fees Collected		34,000	34,000	34,000	0	0.0%
	Miscellaneous Receipts		20,000	10,000	10,000	0	0.0%
	Excess and Deficiency		0	199,131	361,567	162,436	81.6%
	Fund Transfers In		645,278	724,155	767,901	43,746	6.0%
Federal Aid							
	Medicaid Reimbursement		55,000	30,000	24,000	(6,000)	-20.0%
	E Rate Reimbursement		2,000	0	0	0	#DIV/0!
	Total Funding Sources		\$7,935,418	\$8,241,773	\$8,378,595	\$136,822	1.7%
Net Assessment including Deb Service			Adopted FY20	Adopted FY21	Proposed FY22	Chg \$	Chg %
	Total Expenditures		37,057,467	37,448,235	38,416,222	967,987	2.6%
	Less Total Funding Sources		(7,935,418)	(8,241,773)	(8,378,595)	136,822	1.7%
	Total Net Assessment including Debt		\$29,122,049	\$29,206,462	\$30,037,627	\$831,165	2.8%
Operating Assessment			\$28,045,347	\$28,910,709	\$29,747,125	\$836,416	2.9%
Debt Assessment			\$1,076,702	\$295,751	\$290,502	(\$5,249)	-1.8%



FY22 Budget Assessment by Town

BOXFORD	FY20	FY21	FY22	Chg \$	Chg %
Operating Assessment	\$ 10,668,997	\$ 10,961,352	\$ 11,073,646	\$ 112,294	1.0%
Debt Assessment	\$ 409,017	\$ 111,474	\$ 105,545	\$ (5,929)	-5.3%
Total Assessment	\$ 11,078,014	\$ 11,072,826	\$ 11,179,190	\$ 106,364	1.0%
MIDDLETON	FY20	FY21	FY22	Chg \$	Chg %
Operating Assessment	\$ 9,968,088	\$ 10,204,052	\$ 10,508,350	\$ 304,298	3.0%
Debt Assessment	\$ 382,380	\$ 103,740	\$ 102,490	\$ (1,250)	-1.2%
Total Assessment	\$ 10,350,468	\$ 10,307,792	\$ 10,610,840	\$ 303,048	2.9%
TOPSFIELD	FY20	FY21	FY22	Chg \$	Chg %
Operating Assessment	\$ 7,408,262	\$ 7,745,305	\$ 8,165,129	\$ 419,824	5.4%
Debt Assessment	\$ 285,305	\$ 80,537	\$ 82,467	\$ 1,930	2.4%
Total Assessment	\$ 7,693,567	\$ 7,825,842	\$ 8,247,596	\$ 421,754	5.4%
DISTRICT TOTALS	FY20	FY21	FY22	Chg \$	Chg %
Operating Assessment	\$ 28,045,347	\$ 28,910,709	\$ 29,747,125	\$ 836,416	2.9%
Debt Assessment	\$ 1,076,702	\$ 295,751	\$ 290,502	\$ (5,249)	-1.8%
Total Assessment	\$ 29,122,049	\$ 29,206,460	\$ 30,037,627	\$ 831,167	2.8%

NOTE: FY22 Preliminary Cherry Sheets and FY22 Preliminary Chapter 70 Aid and Net School Spending Requirements will be used to update our Recommendation once released.



FY22 Budget

Major Expense Category Analysis (Before Offsets)

Expense Category	FY22 Budget		FY21 Budget		VS PR YR	
	Tot \$	% of Tot	Tot \$	% of Tot	Chg \$	Chg %
Salaries	\$ 22,413,090	58.0%	\$ 22,300,229	59.4%	\$112,862	0.5%
Insurance Benefits (Active and Retired)	\$ 4,698,532	12.2%	\$ 4,674,467	12.5%	\$24,065	0.5%
Out-of-District Tuition	\$ 3,922,191	10.1%	\$ 3,748,064	10.0%	\$174,127	4.6%
Maintenance & Security (non-salary)	\$ 1,461,458	3.8%	\$ 1,478,014	3.9%	(\$16,556)	-1.1%
Retirement Contribution	\$ 1,192,756	3.1%	\$ 1,109,012	3.0%	\$83,744	7.6%
Transportation - Regular Ed	\$ 1,111,302	2.9%	\$ 1,024,844	2.7%	\$86,458	8.4%
Transportation - Special Ed	\$ 986,160	2.6%	\$ 572,310	1.5%	\$413,850	72.3%
MIS & Instructional Technology (non-salary)	\$ 554,834	1.4%	\$ 488,430	1.3%	\$66,404	13.6%
Athletics (non-salary)	\$ 426,433	1.1%	\$ 421,770	1.1%	\$4,663	1.1%
Student Services Consultants & Svc Providers	\$ 279,340	0.7%	\$ 237,780	0.6%	\$41,560	17.5%
School Choice & Charter School Sending Tuition	\$ 184,024	0.5%	\$ 104,782	0.3%	\$79,242	75.6%
Property, Liability & WC Insurance	\$ 173,328	0.4%	\$ 169,510	0.5%	\$3,818	2.3%
Unemployment	\$ 162,000	0.4%	\$ 123,000	0.3%	\$39,000	31.7%
All Other	\$ 1,078,764	2.8%	\$ 1,084,104	2.9%	(\$5,339)	-0.5%
Totals:	\$ 38,644,213	100.0%	\$ 37,536,315	100.0%	\$1,107,898	3.0%



FY22 Budget

Proposed Staffing Reductions

			Total*	
Middle School:				
	RIF - One 1.0 FTE Math Teacher Position		\$54,864	
	RIF - One 1.0 FTE Science Teacher Position		48,581	
	RIF - One 1.0 FTE Social Studies Teacher Position		101,017	
	RIF - One 1.0 FTE English Teacher Position		111,313	
	RIF - One 1.0 FTE Paraprofessional		22,495	
	SubTotal MS:		\$338,269	
High School/Middle School:				
	RIF - One 0.6 FTE Performing Arts Teacher Position		41,698	
	SubTotal HS / MS:		\$41,698	
High School:				
	RIF - One 1.0 FTE Art Teacher Position		\$67,286	
	RIF - One 1.0 FTE Science Teacher Position		95,910	
	SubTotal HS:		\$163,196	
	Totals:		\$543,163	

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* - Net of Unemployment Insurance Expense and the District's share of Health/Dental insurance Premiums where appropriate.



FY22 Budget - COVID Considerations Not Included in our Budget Recommendation

EXPENSE DESCRIPTION	AMOUNT \$*
Five (5) Part-time Cafeteria Cleaning Staff	\$108,000
Two (2) Full-time Day Porter Cleaning Staff	79,200
100' x 120' Tent (5 months)	75,000
HS Graduation Tent, Chairs, Stage, etc. - June 2022	40,000
Indoor Air Quality Study Refresh	40,000
COVID Cleaning - Building (5)	17,500
COVID Cleaning - Buses (180)	27,720
COVID PPE, Cleaning Supplies, & Nursing Supplies	50,000
COVID Campus Signage Refresh	25,000
COVID Testing (Students and Staff)	Unknown
TOTALS:	\$462,420
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* - Assumes no Remote Accommodations for Teachers in FY22	



FY22 Budget

February 3rd Meeting Agenda Topics

- Jeff – Revenue Sources and Expense Offsets
 - If FY22 Preliminary Cherry Sheets have been released
- Phil and Pete – Proposed Staff Reductions
- Patty – OOD Tuition and Transportation
- Mike – Requests not included in the Recommendation



FY22 Budget Calendar

SEPTEMBER 29, 2020	MA DOR CERTIFIES EXCESS & DEFICIENCY AS OF JULY 1, 2020
NOVEMBER 5, 2020	OCTOBER 1, 2020 RESIDENT STUDENT ENROLLMENT DISTRIBUTED TO TOWNS
NOVEMBER 9, 2020	FY22 BUDGET KICK-OFF MEMO DISTRIBUTED TO MRSD BUDGET HOLDERS
DECEMBER 9, 2020	BUDGET SUBCOMMITTEE TO DISCUSS FY22 BUDGET
JANUARY 13, 2021 (Placeholder)	BUDGET SUBCOMMITTEE TO DISCUSS FY22 BUDGET
JANUARY 20, 2021*	FY22 BUDGET RECOMMENDATION PRESENTED TO THE FULL SCHOOL COMMITTEE
JANUARY 27, 2021 (Placeholder)	BUDGET SUBCOMMITTEE REVIEWS FY22 BUDGET RECOMMENDATION
FEBRUARY 3, 2021*	SCHOOL COMMITTEE CONDUCTS FY22 BUDGET DELIBERATIONS
FEBRUARY 10, 2021 (Placeholder)	BUDGET SUBCOMMITTEE REVIEWS FY22 BUDGET WITH DEPARTMENT HEADS
FEBRUARY 17, 2021	TENTATIVE FY22 BUDGET MAILED TO TOWN OFFICIALS
FEBRUARY 24, 2021*	SCHOOL COMMITTEE CONDUCTS FY22 BUDGET DELIBERATIONS
MARCH 1, 2021 (Mon)*	SCHOOL COMMITTEE CONDUCTS FY22 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 3, 2021*	SCHOOL COMMITTEE HOLDS FY22 BUDGET PUBLIC HEARING #1
MARCH 3, 2021*	SCHOOL COMMITTEE CONDUCTS FY22 BUDGET DELIBERATIONS
MARCH 8, 2021 (Mon)*	SCHOOL COMMITTEE CONDUCTS FY22 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 10, 2021*	SCHOOL COMMITTEE HOLDS FY22 BUDGET PUBLIC HEARING #2
MARCH 10, 2021*	SCHOOL COMMITTEE CONDUCTS FINAL FY22 BUDGET DELIBERATIONS
MARCH 10, 2021*	SCHOOL COMMITTEE ADOPTS FINAL FY22 BUDGET
MARCH & APRIL 2021 (TBD)	MEETINGS WITH TOWN OFFICIALS
APRIL 9, 2021	DISTRICT TREASURER CERTIFIES FY22 BUDGET WITH TOWNS
MAY 4 & 11, 2021	ANNUAL TOWN MEETINGS

LONG-TERM DEBT SCHEDULES & BOND RATING

	Original Amount	Issue Date	Maturity Date		7/1/2021 Beg. Bal.	New Issues	Principal Payments	Retirements	6/30/2022 End. Bal.
GENERAL LONG TERM DEBT									
MWPAT Title V 97-1049	95,031	7/1/2004	8/1/2022		10,772	-	(5,386)	-	5,386
MWPAT Title V T5-97-1049-1A	20,000	12/18/2007	7/15/2027		7,000	-	(1,000)	-	6,000
School Construction	14,000,000	8/17/2012	8/15/2032		9,485,000	-	(655,000)	-	8,830,000
Land Acquisition	350,000	8/17/2012	8/15/2022		85,000	-	(40,000)	-	45,000
Land Acquisition - Natsue Way	450,000	3/16/2017	3/15/2030		315,000	-	(35,000)	-	280,000
Fuller Meadow Roof Repair	862,000	3/16/2017	3/15/2030		580,000	-	(65,000)	-	515,000
Library - Refunding	1,220,000	10/1/2020	10/1/2025		1,220,000		(175,000)	-	1,045,000
DPW Equipment	280,000	10/1/2020	10/1/2026		280,000		(70,000)	-	210,000
TOTAL GENERAL LONG TERM					11,982,772	-	(1,046,386)	-	10,936,386
WATER ENTERPRISE									
Water Extension - BERKADIA	367,800	7/6/1984	7/6/2022		15,000	-	(9,800)	-	5,200
TOTAL WATER ENTERPRISE					15,000	-	(9,800)		5,200
Total Long-Term Debt					11,997,772	-	(1,056,186)		10,941,586

Fiscal Year	Existing Prop 2 1/2 Exempt Debt	Proposed Exempt Municipal Complex Debt Service (not reflected in budget)	Existing Non Exempt Debt	Existing Water Debt	Existing MWPAT Debt	Existing CPA Only Debt	MASCO	Essex Tech
2021	1,319,518	0	44,625	10,795	6,933	44,000	103,740	57,969
2022	1,280,830	1,079,269	133,000	10,305	6,790	42,400	102,490	57,851
2023	1,277,280	2,431,205	107,000	5,330	6,521	40,800	0	58,028
2024	1,262,255	2,649,900	103,375		1,000			58,003
2025	1,252,478	3,211,725	94,875		1,000			57,931
2026	1,237,525	3,566,225	91,500		1,000			57,979
2027	1,224,200	3,803,563	39,200		1,000			57,971
2028	1,008,575	4,015,838	38,150		1,000			57,919
2029	1,007,400	6,953,038	37,100					57,953
2030	1,005,475	3,943,925	36,050					57,917
2031	937,800	3,976,750						57,969
2032	941,250	3,961,513						57,952
2033	938,875	3,939,088						58,004
2034		3,870,350						57,992
2035		3,801,088						58,062
2036		3,731,300						57,966
2037		3,660,988						57,944
2038		3,590,150						57,988
2039		3,518,788						57,946
2040		3,451,813						57,963
2041		3,379,225						57,887
2042		3,311,025						58,010
2043		2,996,500						57,879
2044		2,783,363						30,882
2045		2,633,900						
2046		2,580,400						
2047		2,526,200						
2048		2,476,213						
2049		2,420,438						
2050		2,368,875						
2051		2,316,438						
2052		1,526,250						

CREDIT OPINION

19 May 2021



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CLIENT SERVICES

Americas 1-212-553-1653
 Asia Pacific 852-3551-3077
 Japan 81-3-5408-4100
 EMEA 44-20-7772-5454

Middleton (Town of) MA

Update to credit analysis

Summary

The credit profile of [Middleton, MA](#) (Aa2) is characterized by a moderately-sized tax base, above average resident wealth and income, and a healthy and stable financial position. While the debt burden is currently low, an increase is expected at the end of the calendar year for a public facilities project. Afterwards, long-term liabilities are expected to be above average but remain manageable with a moderate unfunded pension liability and manageable unfunded OPEB liability.

On May 19, we assigned a Aa2 issuer rating and affirmed the Aa2 general obligation limited tax (GOLT) rating.

Credit strengths

- » Above average resident wealth and income
- » Modest debt burden
- » Demonstrated history of voter approval for general override to Proposition 2½

Credit challenges

- » Limited operating flexibility given revenue constraints of Proposition 2½

Rating outlook

Moody's does not typically assign outlooks to local government credits with this amount of debt outstanding.

Factors that could lead to an upgrade

- » Significant growth in the tax base and improvement in resident wealth and income
- » Material increase in reserves or liquidity

Factors that could lead to a downgrade

- » Material decline in reserves or liquidity
- » Material increase in debt or pension burdens
- » Tax base contraction

Key indicators

Exhibit 1

Middleton (Town of) MA

	2016	2017	2018	2019	2020
Economy/Tax Base					
Total Full Value (\$000)	\$1,718,243	\$1,895,561	\$1,895,561	\$2,128,853	\$2,128,853
Population	9,514	9,656	9,779	9,872	9,872
Full Value Per Capita	\$180,602	\$196,309	\$193,840	\$215,646	\$215,646
Median Family Income (% of US Median)	175.8%	177.5%	168.8%	185.7%	185.7%
Finances					
Operating Revenue (\$000)	\$32,317	\$34,731	\$36,639	\$38,882	\$40,325
Fund Balance (\$000)	\$6,181	\$6,548	\$6,454	\$7,422	\$7,808
Cash Balance (\$000)	\$8,470	\$9,017	\$9,375	\$9,670	\$10,356
Fund Balance as a % of Revenues	19.1%	18.9%	17.6%	19.1%	19.4%
Cash Balance as a % of Revenues	26.2%	26.0%	25.6%	24.9%	25.7%
Debt/Pensions					
Net Direct Debt (\$000)	\$17,469	\$15,859	\$14,891	\$17,650	\$16,649
3-Year Average of Moody's ANPL (\$000)	\$34,386	\$34,920	\$35,530	\$36,189	\$36,509
Net Direct Debt / Full Value (%)	1.0%	0.8%	0.8%	0.8%	0.8%
Net Direct Debt / Operating Revenues (x)	0.5x	0.5x	0.4x	0.5x	0.4x
Moody's - ANPL (3-yr average) to Full Value (%)	2.0%	1.8%	1.9%	1.7%	1.7%
Moody's - ANPL (3-yr average) to Revenues (x)	1.1x	1.0x	1.0x	0.9x	0.9x

Data as of June 30 fiscal year end

Sources: US Census Bureau, Middleton (Town of) MA's financial statements and Moody's Investors Service

Profile

The Town of Middletown is located in Essex County in the North Shore region of Massachusetts, approximately 15 miles north of Boston. As of 2019, the town had 9,872 residents.

Detailed credit considerations

Economy and tax base: Moderately-sized tax base with above average wealth and income

Middleton has a moderately-sized tax base at \$2.4 billion that will continue to benefit from modest annual increases given the strength of its residential sector as well as some growth in the commercial and industrial sector. The town is seeing continued residential development in the next couple of years amid the pandemic. Full value contracted during the Great Recession but has exceeded the pre-recession high. The top ten taxpayers remain stable and the largest employers is the Essex County Jail and a Market Basket providing roughly 600 and 400 jobs, respectively. Management notes that property taxes are current for all major taxpayers.

The town's resident wealth and income levels are above average. Median family income of the town is 139.1% of the state median and 185.7% of the national median. Full value per capita is \$239,714, which is above that of the state and national medians of \$141,022 and \$84,494, respectively. Median home value is 145.6% of the state median and 255.4% of the national median, reflecting the region's relatively high cost of living.

Finances and liquidity: Healthy and stable financial position

The town's financial position is expected to remain healthy due to conservative budgeting and an expected operating surplus in fiscal 2021. The town had demonstrated its ability to obtain a general override of the Proposition 2½ property tax limitation law in fiscal 2017.

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moody's.com for the most updated credit rating action information and rating history.

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In fiscal 2020, available operating fund (inclusive of the general fund) balance increased by \$386,000 to \$7.8 million, representing a healthy 19.4% of operating revenue. The operating surplus was attributed to positive variations in revenues and almost all expenditures from conservative budgeting and minimal additional pandemic-related expenses.

The fiscal 2021 budget included a \$787,000 use of free cash to fund capital expenditures. No free cash was used to supplement the operating budget. The budget also included a 4.2% property tax levy increase and a 0.7% budget-to-budget expenditure decrease driven by decreases in regional school assessments and debt service. Management expects full replenishment of appropriated free cash draws and additional surplus operations at the end of the fiscal year. Positive variances are due to strong local receipts and expenditure savings due to closures of public facilities to in-person services.

The fiscal 2022 preliminary budget includes a \$430,000 use of free cash to fund capital expenditures, with a 7.3% property tax levy increase and a 5.8% budget-to-budget expenditure increase driven by benefits and debt service. The town expects to deposit \$380,000 between its stabilization funds and the OPEB trust fund.

Liquidity

Net cash will remain strong enough to support the town's operations without relying on external liquidity sources. Liquidity increased in fiscal 2020 from the prior year, with operating net cash increasing by \$686,000 to \$10.4 million, representing a healthy 25.7% of operating revenue.

Debt and pensions: Below average long-term liabilities with expected increase

The town's debt burden is currently low but will increase with additional borrowing at the end of the calendar year. As of fiscal 2020, the town had \$16.6 million in net direct debt outstanding representing a below average 0.7% of equalized value and 0.4x operating revenue. The town has plans to issue approximately \$62 million in bonds for a public facilities project in November 2021, which will bring net direct debt up to about 2.0x operating revenue.

Legal security

The bonds are secured by the town's pledge of its full faith and credit backed by its authority to levy ad valorem property taxes to pay debt service, subject to the limitations of Proposition 2.5.

Debt structure

All of the town's debt is fixed rate.

Debt-related derivatives

The town is not party to any interest rate swaps or other derivatives.

Pensions and OPEB

The town's pension liability will remain moderate for the foreseeable future. The town participates in the Essex County Regional Retirement System, a multi-employer, defined benefit retirement plan and the State Teachers Contributory Retirement System, a multi-employer, defined benefit plan sponsored by the Commonwealth of Massachusetts. Middleton is required to contribute its full annual required contribution (ARC) for the plan. The town's adjusted net pension liability (ANPL) is much higher than reported pension liability because the market interest rates we use to value pension liabilities are far lower than reported discount rates. The town's reported pension liability reflected a discount rate of 7.3% in fiscal year 2020, well above the 3.2% discount rate we applied in our standard adjustments. The town's fiscal 2020 ANPL represented a moderate 1.0x operating revenue, below the rating category median of 1.9x operating revenue. Failure to achieve the assumed rate of return in the state sponsored pension plan could result in higher future pension contributions.

The town primarily funds its OPEB liability on a pay-go basis. The town has an OPEB trust and makes roughly \$100,000 in annual contributions to the trust, which currently has a \$1.4 million balance. The town's total OPEB liability is \$24.6 million, which is below average at 1.2% of equalized value and 0.6x operating revenue.

Fiscal 2020 fixed costs, comprised of pensions contributions, represented a very low 8.5% of operating revenue, well below the rating category median. Increased pension or OPEB contributions could result in higher fixed costs in the future.

Exhibit 2

Below average long-term liabilities and low fixed costs

2020	\$\$\$ (000)	% of Operating Revenues	Discount Rate
Operating Revenue	40,325	n/a	n/a
Reported Unfunded Pension Liability	17,134	42%	7.30%
Moody's Adjusted Net Pension Liability	38,646	96%	3.22%
Reported Net OPEB Liability	17,937	44%	4.75%
Moody's Adjusted Net OPEB Liability	24,634	61%	2.70%
Net Direct Debt	16,649	41%	n/a
Debt & unfunded retirement benefits (Moody's adjusted)	79,929	198.21%	
Pension Contribution	1,462	3.62%	n/a
OPEB Contribution	535	1.33%	n/a
Debt Service	1,440	3.57%	n/a
Total Fixed Costs	3,436	8.52%	n/a
Tread Water Gap	n/a	n/a	n/a
Moody's Adjusted Fixed Costs	n/a	n/a	n/a

[1] A negative pension tread water gap reflects pension contribution in excess of the amount required to prevent the unfunded liability from increasing if all plan assumptions are realized. A positive tread water gap reflects the opposite.

Source: Moody's Investors Service and issuer's audited financial statements

ESG considerations

Environmental

Physical environmental risks associated with climate change represent a limited credit risk for the town over the next several years that may become more significant over time. Of the physical climate risks Moody's affiliate Four Twenty Seven evaluates, Essex County's most significant exposure is its high risk to hurricanes, which could negatively affect tax base growth. Four Twenty Seven tracks data at the county and larger municipality level and thus no data is currently available for local governments with fewer than 50,000 residents. The town's exposure is mitigated by its inland location within the county, and the town and county's active capital programs that are engaged in ongoing road repairs and sewer upgrades among other infrastructure projects, in addition to aid from FEMA for disaster recovery.

Social

Social considerations are not material risks for the town. We will continue to monitor a variety of social factors including demographics, wealth levels, population trends and employment levels, as these remain important key credit metrics. The town has a low poverty rate of 2.8%, compared the national average of 13.4%.

Governance

The town adheres to conservative budget practices with historically minimal free cash appropriations. They also maintain a five-year capital plan and formal financial policies with plans for updates over the near term.

Massachusetts cities have an institutional framework score ¹ of "Aa", which is strong. The sector's major revenue source of property taxes, are subject to the Proposition 2 1/2 tax levy cap which can be overridden with voter approval only. However, the cap of 2.5% still allows for moderate revenue-raising ability. Expenditures primarily consist of personnel costs, as well as education costs for cities

that manage school operations, and are highly predictable given state-mandated school spending guidelines and employee contracts. Unpredictable revenue fluctuations tend to be minor, or under 5% annually. Across the sector, fixed costs are generally less than 25% of expenditures. Fixed costs are driven mainly by debt service and pension costs. Unpredictable expenditure fluctuations tend to be minor, under 5% annually.

Rating methodology and scorecard factors

The US Local Government General Obligation Debt methodology includes a scorecard, a tool providing a composite score of a local government's credit profile based on the weighted factors we consider most important, universal and measurable, as well as possible notching factors dependent on individual credit strengths and weaknesses. Its purpose is not to determine the final rating, but rather to provide a standard platform from which to analyze and compare local government credits.

Exhibit 3

Middleton (Town of) MA

Rating Factors	Measure	Score
Economy/Tax Base (30%)[1]		
Tax Base Size: Full Value (in 000s)	\$2,366,455	Aa
Full Value Per Capita	\$239,714	Aaa
Median Family Income (% of US Median)	185.7%	Aaa
Finances (30%)		
Fund Balance as a % of Revenues	19.4%	Aa
5-Year Dollar Change in Fund Balance as % of Revenues	1.2%	A
Cash Balance as a % of Revenues	25.7%	Aaa
5-Year Dollar Change in Cash Balance as % of Revenues	3.7%	A
Management (20%)		
Institutional Framework	Aa	Aa
Operating History: 5-Year Average of Operating Revenues / Operating Expenditures	1.0x	A
Debt and Pensions (20%)		
Net Direct Debt / Full Value (%)	0.7%	Aa
Net Direct Debt / Operating Revenues (x)	0.4x	Aa
3-Year Average of Moody's Adjusted Net Pension Liability / Full Value (%)	1.5%	A
3-Year Average of Moody's Adjusted Net Pension Liability / Operating Revenues (x)	0.9x	A
	Scorecard-Indicated Outcome	Aa2
	Assigned Rating	Aa2

[1] Economy measures are based on data from the most recent year available.

[2] Notching Factors are specifically defined in the US Local Government General Obligation Debt methodology.

[3] Standardized adjustments are outlined in the GO Methodology Scorecard Inputs publication.

Sources: US Census Bureau, {OrgName}'s financial statements and Moody's Investors Service

Endnotes

- The institutional framework score assesses a municipality's legal ability to match revenues with expenditures based on its constitutionally and legislatively conferred powers and responsibilities. See [US Local Government General Obligation Debt \(July 2020\)](#) methodology report for more details.

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Summary:

Middleton, Massachusetts; General Obligation

Credit Profile		
US\$1.56 mil GO mun purp loan of 2020 bnds due 10/01/2026		
Long Term Rating	AA+/Stable	New

Rating Action

S&P Global Ratings assigned its 'AA+' long-term rating with a stable outlook to the Town of Middleton, Mass.' general obligation (GO) municipal purpose loan of 2020 bonds totaling \$1.56 million.

Middleton's full-faith-and-credit pledge, subject to the limitations of Proposition 2 1/2, secures part of the bonds. We understand that the town has voted to partially exclude the bonds from the limits imposed by Proposition 2 1/2. We rate the limited-tax GO debt based on the application of our criteria "Issue Credit Ratings Linked To U.S. Public Finance Obligors' Creditworthiness," published Nov. 20, 2019. Despite commonwealth levy limit laws, we did not make a rating distinction between Middleton's limited-tax bonds and the town's general creditworthiness, because our analysis of Middleton's financial and economic conditions already includes the statutory limitation imposed on its revenue-raising ability.

The bond proceeds will be used to purchase two trucks and a tractor for the Department of Public works and to refund the remaining portion of the town's 2008 GO library bonds.

Credit overview

Middleton entered the national recession triggered by the COVID-19 pandemic with a stable credit profile despite recent planned reserve drawdowns, thanks to a high reliance on local property taxes, with historically very strong collections, which we expect will continue, and an affluent residential tax base. Further supporting the long-term rating is the town's consistent economic growth. Pension and other postemployment benefit (OPEB) costs are manageable, but could present a budgetary challenge in the future due to our expectation of rising costs.

While we believe the town's credit profile is stable, with limited direct exposure to state aid, there is still much uncertainty on the duration and depth of the current recession. While our outlooks are generally for two years, we continue to see potential pressure across the sector over the next six-to-12 months. We will continue to monitor for any material adverse effects throughout the outlook period. For more information on the pandemic's effect in U.S. Public Finance, please see our reports "U.S. Real-Time Economic Data Suggests Hopeful Signs Of A Recovery Could Be Short-Lived" (published July 16, 2020, on RatingsDirect) and "The U.S. Faces A Longer And Slower Climb From The Bottom" (published June 25, 2020).

The long-term rating further reflects our assessment of the town's:

- Very strong economy, with access to a broad and diverse metropolitan statistical area (MSA);

- Strong management, with good financial policies and practices under our Financial Management Assessment (FMA) methodology;
- Adequate budgetary performance, with operating surpluses in the general fund and at the total governmental fund level in fiscal 2019;
- Very strong budgetary flexibility, with an available fund balance in fiscal 2019 of 18% of operating expenditures;
- Very strong liquidity, with total government available cash at 26.3% of total governmental fund expenditures and 7.3x governmental debt service, and access to external liquidity we consider strong;
- Strong debt and contingent liability profile, with debt service carrying charges at 3.6% of expenditures and net direct debt that is 40.2% of total governmental fund revenue, as well as low overall net debt at less than 3.0% of market value, but significant medium-term debt plans; and
- Strong institutional framework score.

Environmental, social, and governance factors

We evaluated Middleton's environmental, social, and governance risks relative to the town's economy, financial measures, management, and debt and long-term liability profile. We acknowledge, absent the implications of the pandemic, that we consider the town's social risks in line with those of the sector. In addition, we view its governance risks as in line with those of peers and environmental risks as in line with the sector standard.

Stable Outlook

Downside scenario

We could lower the rating should a trend of weak budgetary performance, driven by long-term liabilities or any other cause, lead to a material decline in the town's available reserves.

Upside scenario

Although we do not expect to raise the rating over the outlook period, we could do so if Middleton mitigates its exposure to high debt, pension, and other postemployment benefit (OPEB) liabilities through substantially reserves and budgeting flexibility.

Credit Opinion

Very strong economy

We consider Middleton's economy very strong. The town, with an estimated population of 10,411, is located in Essex County in the Boston-Cambridge-Newton MSA, which we consider to be broad and diverse. Middleton also benefits, in our view, from a stabilizing institutional influence. The town has a projected per capita effective buying income of 146% of the national level and per capita market value of \$214,593. Overall, the town's market value grew by 6.5% over the past year to \$2.2 billion in 2020.

The town is located in northeastern Massachusetts, approximately 23 miles from Boston. Its highway and nearby commuter rail access to employment opportunities in the Boston MSA make it an attractive location for both residents

and businesses.

Middleton is primarily residential and officials report several housing projects under construction. In particular, management expects approximately 15 residential condo units to be completed this year. In addition to these communities, there are also many single-family homes under construction. We believe the town's convenient location will remain beneficial to future tax base growth, notwithstanding risks to the near-term outlook stemming from the pandemic.

The town's local economic base features employment in trade, transportation and utilities, leisure and hospitality, and business and professional services. Middleton is also home to Essex County Correctional Facility, which is the town's largest employer (500-999 employees). We note that the county unemployment rate was 3.0% in 2019. Despite this low figure, rapidly evolving economic conditions due to the pandemic have already affected the labor market. While the economy showed resilience in the past recession, high unemployment, particularly if it exceeds 10%, is a risk. We will monitor the long-term effects of the current downturn on the labor market and the economy overall. The Essex County's unemployment rate for June was 19.5%.

Strong management

We view the town's management as strong, with good financial policies and practices under our FMA methodology, indicating financial practices exist in most areas, but that governance officials might not formalize or monitor all of them on a regular basis.

Specifically, management uses three years of trend analysis to build its budgets. Results attest to officials' conservative revenue estimates. Budget-to-actual performance is monitored regularly and reported at least quarterly to the governing body. Adjustments to spending are made if needed to maintain budgetary balance. The town maintains a basic three-year financial projection that it updates annually as part of its budgeting process. It also has a comprehensive five-year capital plan. Middleton has a formal investment policy that mirrors state guidelines, which are conservative. The board receives quarterly reports on holdings and earnings. The town's fund balance policy is to have at least 4%-6% of current-year budgeted general fund operating expenditures in general fund stabilization and 3%-4% in the capital stabilization fund. In addition, the town aims to have \$350,000-\$500,000 in the special education stabilization fund at least 3% of the prior-year general fund operating expenditures in free cash. Middleton's debt management policy aims for annual debt service to be 2%-10% of current-year budgeted general fund operating expenditures.

Adequate budgetary performance

Middleton's budgetary performance is adequate in our opinion. The town had operating surpluses of 2.5% of expenditures in the general fund and of 2.6% across all governmental funds in fiscal 2019.

For analytical consistency, we adjusted for recurring transfers out of the general fund to the capital projects fund and other project funds. Over the past few years, the town has consistently outperformed the adopted budget. For fiscal 2019, management attributes its consistent operating surpluses to a focus on conservative budgeting practices, along with numerous ongoing developments aiding in revenue growth. The town receives most of its general fund revenues from property taxes and intergovernmental aid, at 77% and 12%, respectively.

For fiscal 2020, on a budget of \$37.1 million, Middleton expects positive year-end results. Despite some revenue shortfalls in the fourth quarter, local receipts came in \$200,000 above budget and overall, they expect positive year-end results as actuals are tracking generally according to budget. To date, the town has received \$30,000 of the \$886,000 available in reimbursements for pandemic-related expenditures from the Coronavirus Aid Relief and Economic Security Act. Throughout the pandemic, Middleton has implemented several cost-containment measures, with any savings rolled into potential shortfalls in fiscal 2021. The town's adopted budget for 2021 assumes some minor decreases including a \$70,000 reduction in room tax, \$50,000 reduction in meals tax, and a \$10,000 reduction in motor vehicle excise taxes. Management intends to review budget-to-actuals and make intrayear adjustments, such as using the fund balance and decreasing discretionary spending, if necessary. We believe management is taking proactive steps to insulate the town's finances from potential revenue and expenditure variances. However, we incorporated the uncertain environment into our forward-looking view of Middleton's budgetary performance.

Over the long term, we believe pension and OPEB costs could become a budgetary stress given below-average funding ratios, limited local control, and somewhat aggressive assumptions. As long-term liability expenses increase, management is making budgetary adjustments to absorb them. Management works with health insurance consultants to find ways to lower health care costs for both active and retired employees, and reports the town's cost increases are below state averages. Middleton funds its actuarially determined contribution for pension costs, and is funding an OPEB trust. While we expect costs associated with pensions and OPEB to continue to rise, we expect the town will maintain stable operations despite the challenges.

Very strong budgetary flexibility

Middleton's budgetary flexibility is very strong, in our view, with an available fund balance in fiscal 2019 of 18% of operating expenditures, or \$7.0 million.

Fiscal 2019 available reserves include \$1.5 million in general fund stabilization that can be made available through town vote. The fiscal 2020 budget does not include any fund-balance appropriation; management is projecting at least breakeven results. While management annually sets aside some free cash for capital purposes as part of budgeting, it normally replenishes reserves by fiscal year-end. Due to the expectation for continued budgetary performance strength during the next few fiscal years, we expect our assessment of fund balance reserves will likely remain very strong.

Very strong liquidity

In our opinion, Middleton's liquidity is very strong, with total government available cash at 26.3% of total governmental fund expenditures and 7.3x governmental debt service in 2019. In our view, the town has strong access to external liquidity if necessary.

Middleton is a regular market participant that issues GO debt frequently. It does not have any variable-rate or direct-purchase debt, nor does it have any contingent liquidity risks from financial instruments with payment provisions that change on the occurrence of certain events. We note that the town has a three-year lease to own an ambulance contract at \$121,000 a year. In our view, this lease does not have a material impact on the liquidity profile. We do not view any of its investments as risky. While it could experience some variance in its cash on hand due to delayed collections in the current health and economic environment, we do not expect a material deterioration in its liquidity profile.

Strong debt and contingent liability profile

In our view, Middleton's debt and contingent liability profile is strong. Total governmental fund debt service is 3.6% of total governmental fund expenditures, and net direct debt is 40.2% of total governmental fund revenue. Overall net debt is low at 0.9% of market value, which is in our view a positive credit factor. Negatively affecting our view of the town's debt profile is its significant medium-term debt plans.

Total direct debt is about \$16.6 million. Middleton does not maintain any direct-placement debt. In the near term, the town expects to issue \$710,000 for fire apparatus and \$200,000 for vehicle replacement. In addition, management intends to embark on a \$60 million public facility construction project. Management indicated that they could issue this amount in stages or all at once. If the entire amount is issued at once, we believe that debt metrics might weaken as a result.

Pension and other postemployment benefits

- Despite low funding levels and our expectation of pension cost growth, we do not view retirement liabilities or costs as a credit pressure for Middleton.
- While the pension plan uses an actuarially determined contribution, we believe some of the assumptions are likely to lead to cost escalation and volatility. However, we expect costs to remain manageable.
- The town is prefunding its OPEB liability in a trust, but we believe costs and the total liability are likely to grow.

The town participates in the following retirement plans:

- Essex Regional Retirement System: 51.9% funded, \$22.1 million net pension liability; and
- A single-employer, defined-benefit health care plan (OPEB): 5% funded, \$24.4 million net OPEB liability.

Middleton's combined required pension and actual OPEB contributions totaled 6.0% of total governmental fund expenditures in 2019. Of that amount, 4.3% represented required contributions to pension obligations, and 1.7% represented OPEB payments. The town made 100% of its annual required pension contribution in 2019. The pension plan fell short of meeting both our static and minimum funding progress metrics in the most recent year, indicating it is not making progress in addressing current costs or the unfunded liability. We believe some of the plan's assumptions may underestimate the liability and could lead to cost growth and volatility. In particular, the plan's 7.5% discount rate is high, in our opinion, and could lead to contribution volatility. However, we note that the town has set up a pension stabilization fund to prepare for and manage assessment increases, which we view positively.

The town also provides OPEBs in the form of health, dental, and life insurance benefits to eligible retirees. It has established an OPEB trust fund to pre-fund benefits. As of June 20, 2019, the fund had an actuarial value of assets of approximately \$1.4 million, and the town had an OPEB unfunded actuarial accrued liability of \$24.4 million. Costs are funded on a pay-as-you-go basis. Given claims volatility as well as medical cost and demographic trends, we anticipate that costs will escalate. If pension and OPEB costs increase substantially and, in our view, pressure the budget, our assessment of Middleton's debt and contingent liability profile could weaken.

Strong institutional framework

The institutional framework score for Massachusetts municipalities is strong.

Related Research

- Through The ESG Lens 2.0: A Deeper Dive Into U.S. Public Finance Credit Factors, April 28, 2020
- S&P Public Finance Local GO Criteria: How We Adjust Data For Analytic Consistency, Sept. 12, 2013
- Criteria Guidance: Assessing U.S. Public Finance Pension And Other Postemployment Obligations For GO Debt, Local Government GO Ratings, And State Ratings, Oct. 7, 2019
- 2019 Update Of Institutional Framework For U.S. Local Governments

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

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EMPLOYEE COUNTS

Totals are exclusive of school department

Employee Count by Department			
Department	FY21	FY22	Change
Moderator	1	1	0
Selectmen**	6	6	0
Town Administrator	11	11	0
Town Accountant	2	2	0
Assessor	3	3	0
Treasurer/Collector	3	3	0
Information Technology	0	0	0
Town Clerk	5	5	0
Elections	34	34	0
Conservation Comm.	2	2	0
Planning Board	6	6	0
Police Department	29	32	3
Fire Department	30	34	4
Inspections Dept.	9	9	0
Animal Control	2	2	0
Public Works	22	22	0
Board of Health	5	5	0
Council on Aging	17	17	0
Veteran's Agent	2	2	0
Library	17	17	0
Recreation Comm.	11	11	0
Total Employees	217	224	7

** Includes BOS members and Board of Assessor

*** Increases are in part-time positions only

EMPLOYEE COUNTS, CONT.

Totals are exclusive of school department

FTE Count by Department			
Department	FY21	FY22	Change
Moderator	0.00	0.00	0.00
Selectmen**	0.16	0.16	0.00
Town Administrator	3.00	3.00	0.00
Town Accountant	1.60	1.80	0.20
Assessor	2.50	2.45	-0.05
Treasurer/Collector	3.00	3.00	0.00
Information Technology	0.00	0.00	0.00
Town Clerk	2.00	2.00	0.00
Elections	0.50	0.50	0.00
Conservation Comm.	1.00	1.00	0.00
Planning Board	3.93	3.93	0.00
Police Department	22.80	22.50	-0.30
Fire Department	19.75	18.10	-1.65
Inspections Dept.	3.40	3.40	0.00
Animal Control	0.30	0.30	0.00
Public Works	14.64	14.48	-0.16
Board of Health	1.43	1.43	0.00
Council on Aging	5.45	5.45	0.00
Veteran's Agent	0.50	0.50	0.00
Library	9.50	9.50	0.00
Recreation Comm.	0.60	0.60	0.00
Total FTE	96.05	94.10	-1.95

EMPLOYEE COUNTS, CONT.

Totals are exclusive of school department

Benefitted Position Count by Department			
Department	FY21	FY22	Change
Moderator	0	0	0
Selectmen**	0	0	0
Town Administrator	2	2	0
Town Accountant	2	2	0
Assessor	2	2	0
Treasurer/Collector	3	3	0
Information Technology	0	0	0
Town Clerk	2	2	0
Elections	0	0	0
Conservation Comm.	1	1	0
Planning Board	2	2	0
Police Department	18	18	0
Fire Department	13	14	1
Inspections Dept.	2	2	0
Animal Control	0	0	0
Public Works	12	12	0
Board of Health	1	1	0
Council on Aging	3	3	0
Veteran's Agent	0	0	0
Library	8	8	0
Recreation Comm.	0	0	0
Total Benefitted Positions	71	72	1

BUDGET TERMS AND DEFINITIONS

Abatement: A reduction provided by the Assessors in the assessed tax because of a bona fide specific condition or situation not considered when the tax was levied

Allowance for Abatements and Exemptions (Overlay): An amount set by the Assessor's to create a fund to cover abatements of (and exemptions of) real estate and personal property tax assessments for the current year and raised on the tax levy.

Annual Budget: An estimate of expenditures for specified purposes during the fiscal year (July 1- June 30) and the proposed revenues for financing those activities.

Appropriation: An authorization by Town Meeting to make obligations and payments from the treasury for a specific purpose.

Balanced Budget: A budget in which receipts are greater than or equal to expenditures. This is a requirement for all Massachusetts cities and towns.

Bond: A written promise to pay a specified sum of money, called the principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Anticipation Notes (BAN's): Short-term interest-bearing notes issues by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds from the bond issuance to which they are related.

Capital Exclusion: A temporary increase in the tax levy to fund a capital project or to make a capital acquisition.

Chapter 70: Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the cherry sheet to help establish educational equity among municipal and regional school districts.

Chapter 90: Chapter 90 refers to state funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects based on a formula under the provision of M.G.L. Ch. 90 §34.

Cherry Sheet: An annual statement received from the Department of Revenue detailing estimated receipts for the next fiscal year from the various state aid accounts as well as estimated state and county government charges payable to the state. The name "Cherry Sheet" derives from the color of the paper that was once used.

Circuit Breaker Program: School districts are eligible for reimbursements for students with disabilities whose programs cost greater than four times the statewide foundation budget.

“Circuit Breaker” means the reimbursement program for certain costs of special education as specified in M.G.L. c. 71B § 5.

Debt Exclusion: An override to Proposition 2 ½ for the purpose of raising funds for debt service costs; remains for the life of the debt only.

Debt Service: Payment of interest and repayment of principal to holder of a government’s debt instruments.

Deficit: The excess of budget expenditures over receipts.

Enterprise Fund: A separate fund, set up to provide a specific Town service, whereby all direct and indirect costs of providing the service are funded in total from user charges authorized by M.G.L. Ch.44 §53F ½. An appropriation for an enterprise fund is funded in total from enterprise fund revenue unless otherwise noted. An enterprise fund is required to fully disclose all costs and all revenue sources needed to provide a service.

Excess Levy Capacity: The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year.

Exemption: A reduction provided for a variety of purposes, which include but are not limited to: buildings/property used for religious, government, charity, or pollution control. In addition, exemptions may also be provided to the elderly, handicapped, and veterans under certain conditions.

Free Cash: The available, undesignated fund balance of the general fund and is generated when actual revenue collections are in excess of estimates, when expenditures are less than appropriated or both. A free cash balance is certified as of July 1 each year by the Department of Revenue and once certified, any or all of the certified amount may be used to defray Town expenses by a vote of the Town Meeting.

Fund: A grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

Fund Balance: The difference between assets and liabilities in a governmental fund.

Fund Equity: Fund equity is the difference between assets and liabilities in an enterprise fund.

General Fund: The majority municipality-owned fund, which is created with Town receipts and which is charged with expenditures payable from such revenues.

Generally Accepted Accounting Principles (GAAP): a set of uniform accounting and financial reporting rules and procedures that define accepted accounting practices.

General Obligation Bonds: Bonds issued by a municipality which are backed by the full faith and credit of its taxing authority.

Grant: A contribution of assets by one governmental unity or another organization to another. Typically, these contributions are made to local governments from the state and federal government. Grants are usually made for specific purposes.

Hotel/Motel Excise: Allows a community to assess a tax on short-term room occupancy at hotels, motels and lodging houses, as well as convention centers in selected cities.

Interest: Compensation paid to or to be paid for the use of money, including interest payable at periodic intervals or as a discount at the time a loan is made.

License and Permit Fees: the charges related to regulatory activities and privileges granted by government in connection to regulations.

Levy Ceiling: One of two types of levy (tax) restrictions imposed by M.G.L. Ch. 59 §21C (Proposition 2 1/2). It states that, in any year, the personal property taxes imposed may not exceed 2 ½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only in the community passes a capital exclusion, a debt exclusion or a special exclusion (see levy limit).

Levy Limit: The maximum amount a community can levy in any given year.

Local Receipts: The amount of local taxes and fees from all departmental operations retained directly by the Town. The primary revenue items that comprise of local receipts are motor vehicle excise, interest income, permits, licenses, fines, and State reimbursements.

Meals Excise: Local excise option allowing communities to assess a sales tax on the sales of restaurant meals originating in the Town.

New Growth: Properties that have increased in assessed valuation since the prior year because of development or other changes. Exempt real property returned to the tax roll and new personal property. New subdivision parcels and condominium conversions. This becomes part of the levy limit.

Overlay Surplus: Accumulation of the surplus amounts of Abatements and Exemptions set aside by the Assessors each year to cover abatement of (and exemptions of) real estate and personal property tax assessments. The accumulated amount from previous years no longer committed for abatements may be used by vote of the Town Meeting.

Override: There are three types of overrides; an operating override which permanently increases the levy limit; a Debt Exclusion, which increases the levy limit only for the life of the debt and a Capital Override, which increases the levy only for the year in which the project is undertaken. An override is passed by a majority vote at Town Meeting and at the ballot.

Other Post-Employment Benefits (OPEB): Benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee. Examples are life insurance, and healthcare costs.

Proposition 2 1/2: A state law enacted in 1980 which regulates local property tax administration and limits the amount of revenue a Town or city may raise from local property taxes each year for fund municipal operations.

Refunding Bond: The retirement of an existing bond issue through the sale of a new bond issue. When interest rates have fallen, issuers may want to exercise the call feature of a bond and replace it with another debt instrument paying a lower interest rate.

Reserve Fund: An amount appropriated by the Annual Town Meeting for emergency or unforeseen purposes. The Finance Committee, by state law, is the sole custodian of the Reserve Fund and approves transfers from the fund into the operating budgets throughout the year. This is a mechanism for avoiding the necessity of frequent Special Town Meetings.

Revaluation: A reasonable and realistic program to achieve the fair cash valuation of a property, in order to ensure that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of their property.

Stabilization Fund: Under M.G.L. Chapter 40 §5B, a community may establish one or more stabilization funds for different purposes by a two-thirds vote of Town Meeting. It may amend the purposes of those funds later in the same manner. Appropriations into and from the funds require two-thirds vote of Town Meeting.

Tax Levy: The revenue a community can raise through real and personal property taxes. This is the largest source of revenue for most cities and towns.

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:

