

# Town of Middleton

# Massachusetts



## ANNUAL TOWN MEETING

**Tuesday, May 10, 2022 at 7:00 pm**

**Howe Manning School Gymnasium  
26 Central Street, Middleton, MA**

**Middleton Rail Trail:** We wish to acknowledge the partnership that has enabled the construction of the Middleton Rail Trail: Department of Public Works, Middleton Electric Light Department, Middleton Rail Trail Alliance (MiRTA), Planning Department, Conservation Commission, Community Preservation Committee, and Middleton's Legislative Delegation, Senator Bruce E. Tarr, Representative Sally P. Kerans, and Representative Bradley H. Jones, Jr.



*Middleton Rail Trail, Creeden Lane*

**Melissa Gaspar:** Special thanks and congratulations to Melissa Gaspar, Director of the Flint Public Library, who retired in 2022. Melissa led the Flint Public Library for 11 years. During her tenure the Flint Public Library saw increased library attendance and circulation as well as an increase in programs. We extend our best wishes for a long and happy retirement.

**Middleton Select Board**

Brian M. Cresta, Chair  
Timothy P. Houten, Clerk  
Kosta E. Prentakis

Richard W. Kassiotis, Jr.  
Jeffrey P. Garber

Andrew J. Sheehan, Town Administrator  
Jackie Bresnahan, Assistant Town Administrator/Human Resources Director

**ANNUAL TOWN MEETING**  
**MAY 10, 2022**  
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Summary of Spending by Warrant Article

Article #	Description	Tax Levy	Community	Ambulance	Proposed Free			Notes
			Preservation Fund	Fund	Cash Contribution	Enterprise Fund	Other	
ATM 2	FY22 Snow and Ice deficit	\$	- \$	- \$	- \$	25,000	\$	- \$ -
	<b>Total Article</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>25,000</b>	<b>\$</b>	<b>- \$ -</b>
ATM 3	Prior Year Bills (no action)	\$	- \$	- \$	- \$	- \$	- \$	- \$ -
	<b>Total Article</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$ -</b>
ATM 4	FY22 Supplemental Budget (no action)	\$	- \$	- \$	- \$	- \$	- \$	- \$ -
	<b>Total Article</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$ -</b>
ATM 5	Water Enterprise Budget Supplement (no action)	\$	- \$	- \$	- \$	- \$	- \$	- \$ -
	<b>Total Article</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$ -</b>
ATM 6	Union Contracts							
	Police Union Contract (FY21-FY22)	\$	- \$	- \$	- \$	75,000	\$	- \$ -
	<b>Total Article</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>75,000</b>	<b>\$</b>	<b>- \$ -</b>
ATM 7	FY22 Capital Budget Supplement							
	Fire Truck materials increase	\$	- \$	- \$	- \$	40,000	\$	- \$ -
	COA Assessment	\$	- \$	- \$	- \$	18,000	\$	- \$ -
	Police Bulletproof Vests	\$	- \$	- \$	- \$	5,000	\$	- \$ -
	<b>Total Article</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>63,000</b>	<b>\$</b>	<b>- \$ -</b>
ATM 9	Omnibus Budget	\$	42,310,415	\$	- \$	621,821	\$	- \$ 161,876 PEG RRFA Fund
	<b>Total Article</b>	<b>\$</b>	<b>42,310,415</b>	<b>\$</b>	<b>- \$</b>	<b>621,821</b>	<b>\$</b>	<b>- \$ 161,876</b>
ATM 10	CPA Budget - Ongoing	\$	- \$	243,071				
	<b>Total Article</b>	<b>\$</b>	<b>- \$</b>	<b>243,071</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$ -</b>
ATM 11	CPA Budget - New Projects	\$	- \$	75,000	\$	- \$	- \$	- \$ -
	<b>Total Article</b>	<b>\$</b>	<b>- \$</b>	<b>75,000</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$ -</b>
ATM 13	SESD Sewer Enterprise Fund Budget	\$	- \$	- \$	- \$	- \$	102,389	\$ - Sewer Enterprise Fund
	<b>Total Article</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>102,389</b>	<b>\$ -</b>
ATM 14	Water Enterprise Fund	\$	- \$	- \$	- \$	- \$	296,695	\$ - Water Enterprise Fund
	<b>Total Article</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>296,695</b>	<b>\$ -</b>
ATM 17	Funding for OPEB Trust Fund	\$	- \$	- \$	- \$	100,000	\$	- \$ -
	Special Education (SPED) Stabilization Fund	\$	- \$	- \$	- \$	52,000	\$	- \$ -
	<b>Total Article</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>152,000</b>	<b>\$</b>	<b>- \$ -</b>
ATM 18	Capital Budget	\$	- \$	- \$	- \$	854,371	\$	- \$ -
	<b>Total Article</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>854,371</b>	<b>\$</b>	<b>- \$ -</b>
<b>Warrant Book Totals</b>		<b>\$</b>	<b>42,310,415</b>	<b>\$</b>	<b>318,071</b>	<b>\$</b>	<b>621,821</b>	<b>\$</b>
							<b>1,169,371</b>	<b>\$</b>
							<b>399,084</b>	<b>\$</b>
								<b>161,876</b>



**FINANCE COMMITTEE  
TOWN OF MIDDLETON  
Report for Annual Town Meeting  
May 10, 2022**

April 14, 2022

Dear Residents of Middleton:

Welcome to Middleton's Annual Town Meeting. Town Meeting is your time to review the proposed plan our elected and appointed officials have for FY2023 and voice your questions and concerns. This is a collaborative process between Town Government and the Citizens which is designed to keep Middleton the wonderful community we all enjoy.

This year's Annual Town Meeting there are 24 articles. The Town Administration, Select Board and Finance Committee have worked diligently on your behalf to present a budget that we believe addresses the concerns and priorities of the entire community, and its appeal to the quality of life, while at the same time balances available revenues to be financially responsible. Article 9 of the Annual Town Meeting Warrant is the Omnibus budget for FY23.

The proposed FY23 budget funded by taxation is \$36,564,585. This is an increase of 12.5%. Of the increase, 64% of this increase is a result of the approved debt exclusion for the new municipal facilities and you will see that reflected in the Debt Service. The following table outlines the budget changes:

Name	2019 Actua	2020 Actua	2021 Actu	2022 Approved Bud	2023 Proposed Bud	% Chg
<b>Expenditures</b>						
<b>General Government</b>	\$1,763,205	\$1,621,274	\$1,779,426	\$2,093,233	\$2,441,565	16.64%
<b>Public Safety</b>	\$4,327,463	\$4,217,887	\$4,487,158	\$4,536,033	\$4,946,164	9.04%
<b>Education</b>	\$22,611,242	\$23,003,977	\$23,145,459	\$24,539,614	\$25,099,367	2.28%
<b>Public Works</b>	\$1,742,562	\$1,572,737	\$1,610,893	\$1,806,563	\$1,940,979	7.44%
<b>Human Services</b>	\$452,457	\$436,228	\$405,799	\$506,952	\$536,239	5.78%
<b>Culture and Recreation</b>	\$588,692	\$588,008	\$599,157	\$676,897	\$734,638	8.53%
<b>Debt Service</b>	\$1,291,225	\$1,439,571	\$1,348,778	\$1,670,494	\$4,212,642	152.18%
<b>Other Financing Uses</b>	\$2,522,644	\$3,473,006	\$3,197,958	\$3,055,100	\$3,182,518	4.17%
<b>Total Expenditures:</b>	<b>\$35,733,877</b>	<b>\$36,682,75</b>	<b>\$36,574,598</b>	<b>\$38,884,886</b>	<b>\$43,094,112</b>	<b>10.82%</b>

The budget includes 1 new position for the Town Government. This new position is for Information Technology. The town has expanded computer systems, and with the new municipal buildings coming online over the next few years, significant new systems will be deployed. In addition, the threats of cyber-attacks are increasingly more prevalent. The Town Administration is under discussion with the Town of Danvers to create a bi-town IT Department. This will provide Middleton with effectively a full-time equivalent position. Also impacting the FY23 budget were market-level salary adjustments. The Town Administration hired a firm to review compensation and adjustments were made to bring various positions in line with market.

We estimate the impact of the FY23 budget to the Tax Rate for FY2023 to be \$0.84. The projected impact of approving the Operating Budget would increase taxes on a home valued at \$640,000 by \$537.

Town Meeting is also being asked to approve various capital projects in Article 18 paid from Free Cash \$834,371. These requests are made to properly position our departments to provide the necessary services Middleton residents expect, and to maintain the Taxpayer's assets. Within Article 18 of the ATM Warrant is a breakout of the requested expenditures by department for your consideration.

Here is a summary of all articles, and the Finance Committee recommendations:

Article	Description	Sponsor	Amount of Article	Fincom Rec
2	FY22 Snow and ice deficit	SB\Fincom	\$18,000	Yes
3	Prior Year Bills	SB\Fincom	\$0	N/A
4	FY22 Supplemental Budget	SB\Fincom	\$0	N/A
5	Water Enterprise Fund	SB\Fincom	\$0	N/A
6	Union Contracts Police	SB\Fincom	\$75,000	Yes
7	FY22 Capital Budget Supplemental	SB\Fincom	\$63,000	Yes
8	Salaries of Elected Officials	SB\Fincom	NA	Yes
9	Omnibus Budget	SB\Fincom	\$43,094,112	Yes
10	CPA Budget - Ongoing	SB\CPC	\$243,071	Yes
11	CPA Budget - New Projects	SB\CPC	\$75,000	Yes
12	Revolving Funds	SB\Fincom	\$80,000	Yes
13	SESD Sewer Enterprise Fund	SB\Fincom	\$102,389	Yes
14	Water Enterprise Fund	SB\Fincom	\$296,695	Yes
15	MELD contribution to the Town	MELD	\$262,979	Yes
16	Chapter 90	Superintendent of Public Works	\$300,000	Yes
17	OPEB Trust Fund & SPED Reserve	SB\Fincom	\$152,000	Yes
18	Capital Budget	SB\Fincom	\$834,371	Yes
19>24	MASCO Agreement amendments	MASCO	\$0	Deferred

Finally, thank you for joining us at Town Meeting!

Sincerely,

*Middleton Finance Committee*

John Erickson, Co-Chair  
 Michelle Cresta  
 John Mahoney  
 Jason Vining

Richard S. Gregorio, Co-Chair  
 George E. Dow Sr.  
 Toni Mertz

# **COMMUNITY PRESERVATION PLAN**

## **TOWN OF MIDDLETON**

### **MARCH 28, 2022**

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

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

Timothy Houten, Board of Selectmen, 2022  
Robert Murphy, Master Plan Committee, 2024  
John Erickson, Finance Committee, 2022  
Anthony DeGregorio, Planning Board, 2024  
Ilene Twiss, Housing Authority, 2023  
\_\_\_\_\_, Conservation Commission, 2022  
Anne LeBlanc-Snyder, Historical Commission, 2023  
Mary Ann Erickson, Citizen-at-large, 2024  
Kosta Prentakis, Citizen-at-large, 2023

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

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

Goals:

Open Space:

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

Recreation:

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

Historic Preservation:

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

Affordable Housing:

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

Selection Criteria:

1. Consistency with Master Plan, Open Space and Recreation Plan and other planning documents that have or will receive wide community scrutiny and input
2. Preservation of currently owned Town assets
3. Affordability and provision for cost/funding that is compatible with the Town's financial plan
4. Preservation of a resource or opportunity that would otherwise be lost
5. Feasibility
6. Involvement of multiple CPA purposes
7. Involvement of multiple sources of funding
8. Compliance with Middleton Zoning By-laws

Adopted by the Community Preservation Committee on March 28, 2022.

**Community Preservation Plan - 2022 Annual Town Meeting Update**

	ANTICIPATED REVENUE	OPEN SPACE RESERVE	HISTORIC PRESERVATION RESERVE	AFFORDABLE HOUSING RESERVE	FUND BALANCE	TOTAL AVAILABLE CPA FUNDS	PROJECT TOTAL
Interest Earned	0	0	0	0	0	0	
Unused appropriations	0	0	0	0	0	0	
<b>6/30/22 Projected balances</b>	<b>\$328</b>	<b>\$328</b>	<b>\$161,697</b>	<b>\$198,783</b>	<b>\$361,136</b>		
			RECEIVABLE	\$0			
			CASH BALANCE	<b>\$198,783</b>			
<b>Fiscal Year 2023 Revenue</b>							
FY23 Anticipated Town Share (Estimated)	\$ 265,000						
FY23 State Match Based on 25% of FY22 (Estimated)	\$ 65,000						
	<b>\$330,000</b>	<b>\$39,524</b>	<b>\$39,524</b>	<b>\$39,524</b>	<b>\$211,429</b>		
<b>Fiscal Year 2023 Expenses</b>							
Flint Public Library Renovation and Expansion	5/10/05 ATM (HP)		(39,851)		(42,649)		82,500
Debt service on 11 South Main Land Purchase	5/11/10 ATM (OS)		(39,851)		(949)		40,800
Community Preservation Committee Administration Budget					(1,200)		1,200
Historic cemetery monument restoration					(25,000)		300,000
Rail Trail					(50,000)		17,000
Interest Earned							
Unused Appropriations							
<b>6/30/23 Balances</b>	<b>\$0</b>	<b>\$0</b>	<b>\$201,221</b>	<b>\$290,415</b>	<b>\$491,636</b>		
			RECEIVABLE	\$0			
			CASH BALANCE	<b>\$290,415</b>			

**TOWN OF MIDDLETON  
ANNUAL TOWN MEETING  
COMMONWEALTH OF MASSACHUSETTS  
MAY 10, 2022**

ESSEX s.s.

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

**GREETINGS:**

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town qualified to vote in Elections and Town Affairs, to meet at the Howe Manning School Gymnasium, 26 Central Street, on Tuesday, May 10, 2022 at 7:00PM, then and there to act on the following articles:

**FY2022 AND PRIOR YEAR FINANCIAL ARTICLES**

**ARTICLE 1.** To hear Committee Reports.

**ARTICLE 2.** On petition of the Select Board and Finance Committee, to see if the Town will vote to raise and appropriate, borrow, or transfer from available funds a certain sum to be used to fund the deficit incurred in the Department of Public Works Snow and Ice budget; or take any other action relative thereto.

**Purpose:** This article closes the deficit for Snow and Ice removal. The Snow and Ice deficit is typically funded through a transfer from Free Cash. At the time of printing the Snow and Ice deficit funding request is \$25,000. Requires a simple majority vote.

**ARTICLE 3.** On petition of the Select Board and Finance Committee, to see if the Town will vote to pay prior fiscal year bills; or take any other action relative thereto.

**Purpose:** This article authorizes payment of bills from prior fiscal years. Under General Law c. 44, s. 64, bills from prior fiscal years can only be paid if approved by Town Meeting unless funds were encumbered. Requires a 4/5 vote.

**ARTICLE 4.** On petition of the Select Board and Finance Committee, to see if the Town will vote to raise and appropriate, transfer between and among various accounts, or transfer from available funds to supplement the Fiscal Year 2022 operating budget; or take any other action relative thereto.

**Purpose:** This article transfers funds and supplement monies, if necessary, to meet departmental expenses in the current fiscal year ending on June 30, 2022. Requires a simple majority vote.

**ARTICLE 5.** On petition of the Select Board and Finance Committee, to see if the Town will vote to transfer a sum from the Water Enterprise Fund retained earnings to supplement the FY22 Water Department operating budget; or take any other action relative thereto.

**Purpose:** This article transfers monies to fund wages for the Water Department. The funds will come from the revenues of the Water Department. Requires a simple majority vote.

**ARTICLE 6.** On petition of the Select Board and Finance Committee, to see if the Town will vote to fund collective bargaining agreements; or take any other action relative thereto.

**Purpose:** This article funds costs associated with contracts negotiated with collective bargaining groups (public employee unions). At the time of printing the Middleton Benevolent Police Association is the only settled contract. The anticipated amount is \$75,000 to be transferred from Free Cash. Requires a simple majority vote.

**ARTICLE 7.** On petition of the Select Board and Finance Committee, to see if the Town will vote to raise and appropriate, transfer between and among various accounts, or transfer from available funds to supplement the Fiscal Year 2022 capital budget; or take any other action relative thereto.

**Purpose:** This article transfers funds and supplement monies to fund capital appropriations in the current fiscal year ending on June 30, 2022. These include additional funds for the Fire Department pumper truck, funds to undertake a needs assessment for the Council on Aging, and bullet proof vests for the Police Department. The total anticipated appropriation is \$63,000 to be transferred from Free Cash. Requires a simple majority vote.

## FY2023 FINANCIAL ARTICLES

**ARTICLE 8.** On petition of the Select Board and Finance Committee, to see if the Town will vote to set the salaries of elected officials pursuant to Massachusetts General Law Chapter 41, Section 108; or take any other action relative thereto.

**Purpose:** This article establishes the compensation of elected officials. The schedule of salaries which shows the compensation of employees is located in the back of the warrant book. Requires a simple majority vote.

**ARTICLE 9.** On petition of the Select Board and Finance Committee, to see if the Town will vote to raise and appropriate, borrow, or transfer from available funds a certain sum to fund the Omnibus Budget for Fiscal Year 2023; or take any other action relative thereto.

**Purpose:** This article requests approval of the Town's operating budget for the coming fiscal year beginning on July 1, 2022 and running through June 30, 2023. Detailed descriptions of revenues and expenditures are presented in the warrant book. Requires a simple majority vote.

## Article 9

### Town of Middleton

#### Summary of Fiscal Year 2022 and Proposed 2023 Operating Budget Totals

	Fiscal Year 2022	Fiscal Year 2023	(Decrease) Increase In Dollars \$	Percent + or - Change
Town Operating Budgets	\$9,771,082	\$10,624,587	\$853,505	8.7%
Health Insurance, Retirement, Unclassified	\$3,013,100	\$3,157,516	\$144,416	4.8%
Town Debt Service (offset by CPA funding)	\$1,670,494	\$4,212,642	\$2,542,148	152.2%
<b>Town General Government Totals</b>	<b>\$14,454,676</b>	<b>\$17,994,745</b>	<b>\$3,540,069</b>	<b>24.5%</b>
<u>Schools</u>				
Local School Budget	\$13,154,591	\$13,796,753	\$642,162	4.9%
Masconomet Budget	\$10,575,567	\$10,477,590	(\$97,977)	-0.9%
Essex Technical High School Budget	\$809,456	\$825,024	\$15,568	1.9%
<b>All School Totals</b>	<b>\$24,539,614</b>	<b>\$25,099,367</b>	<b>\$559,753</b>	<b>2.3%</b>
<b>Operating Budget Totals</b>	<b>\$38,994,290</b>	<b>\$43,094,112</b>	<b>\$4,099,822</b>	<b>10.5%</b>

Article 9

	Actual FY 2020	Actual FY 2021	Approved FY 2022	Department Request FY 2023	Select Board Finance Committee Recommendation FY 2023
<b>FUND: 01 GENERAL FUND</b>					
<b>FUNCTION 100: GENERAL GOVERNMENT</b>					
<b>Department #114 TOWN MODERATOR</b>					
5100 Personal Services	200	200	200	200	200
<b>DEPARTMENT TOTAL</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>
<b>Department #122 SELECTBOARD/ADMINISTRATOR</b>					
5100 Personal Services	264,717	284,294	308,777	330,078	330,180
5200 Purchase of Services/Supplies	45,203	28,621	40,615	47,860	47,860
<b>DEPARTMENT TOTAL</b>	<b>\$309,920</b>	<b>\$312,915</b>	<b>\$349,392</b>	<b>\$377,938</b>	<b>\$378,040</b>
<b>Department #131 FINANCE COMMITTEE</b>					
5100 Personal Services	896	655	2,121	2,174	2,174
5200 Purchase of Service/Supplies	180	180	1,780	1,780	1,780
5200 Reserve fund (Budget Shown)	100,000	100,000	100,000	100,000	100,000
<b>DEPARTMENT TOTAL</b>	<b>\$101,076</b>	<b>\$100,835</b>	<b>\$103,901</b>	<b>\$103,954</b>	<b>\$103,954</b>
<b>Department #135 TOWN ACCOUNTANT</b>					
5100 Personal Services	128,177	139,403	146,361	168,557	168,557
5200 Purchase of Services/Supplies	29,790	27,197	37,250	37,250	37,250
<b>DEPARTMENT TOTAL</b>	<b>\$157,967</b>	<b>\$166,600</b>	<b>\$183,611</b>	<b>\$205,807</b>	<b>\$205,807</b>
<b>Department #141 ASSESSORS</b>					
5100 Personal Services	165,452	157,508	171,253	175,950	198,016
5200 Purchase of Services/Supplies	17,821	11,847	12,100	30,500	26,900
<b>DEPARTMENT TOTAL</b>	<b>\$183,273</b>	<b>\$169,355</b>	<b>\$183,353</b>	<b>\$206,450</b>	<b>\$224,916</b>
<b>Department #145 TREASURER/COLLECTOR</b>					
5100 Personal Services	182,046	192,032	209,147	218,610	219,043
5200 Purchase of Services/Supplies	33,519	43,225	43,950	45,750	45,750
<b>DEPARTMENT TOTAL</b>	<b>\$215,565</b>	<b>\$235,257</b>	<b>\$253,097</b>	<b>\$264,360</b>	<b>\$264,793</b>

Article 9

	Actual FY 2020	Actual FY 2021	Approved FY 2022	Department Request FY 2023	Select Board Finance Committee Recommendation FY 2023
<b>Department #146 CUSTODIAN OF TOWN LANDS</b>					
5100 Personal Services	2,500	2,500	2,500	2,500	2,500
<b>DEPARTMENT TOTAL</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>
<b>Department #151 TOWN COUNSEL</b>					
5200 Purchase of Services	81,402	70,157	80,000	80,000	80,000
<b>DEPARTMENT TOTAL</b>	<b>\$81,402</b>	<b>\$70,157</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>
<b>Department #155 INFORMATION TECHNOLOGY</b>					
5100 Personal Services	61,300	69,744	72,253	73,913	73,913
5200 Purchase of Services/Supplies	146,149	252,562	306,142	298,352	440,232
<b>DEPARTMENT TOTAL</b>	<b>\$207,449</b>	<b>\$322,306</b>	<b>\$378,395</b>	<b>\$372,265</b>	<b>\$514,145</b>
<b>Department #161 TOWN CLERK</b>					
5100 Personal Services	129,001	124,992	137,685	163,760	173,888
5200 Purchase of Services/Supplies	5,501	6,019	19,250	20,450	20,450
5800 Capital Outlay	5,734	2,347	21,400	15,000	15,000
<b>DEPARTMENT TOTAL</b>	<b>\$140,236</b>	<b>\$133,358</b>	<b>\$178,335</b>	<b>\$199,210</b>	<b>\$209,338</b>
<b>Department #162 ELECTIONS/ REGISTRATIONS</b>					
5100 Personal Services	18,127	38,555	24,065	60,499	60,499
5200 Purchase of Services/Supplies	6,173	14,468	12,750	18,025	18,025
<b>DEPARTMENT TOTAL</b>	<b>\$24,300</b>	<b>\$53,023</b>	<b>\$36,815</b>	<b>\$78,524</b>	<b>\$78,524</b>
<b>Department #171 CONSERVATION COMMISSION</b>					
5100 Personal Services	74,329	85,552	86,314	88,263	91,183
5200 Purchase of Services/Supplies	1,945	1,402	3,950	3,950	3,950
<b>DEPARTMENT TOTAL</b>	<b>\$76,274</b>	<b>\$86,954</b>	<b>\$90,264</b>	<b>\$92,213</b>	<b>\$95,133</b>

Article 9

		Actual FY 2020	Actual FY 2021	Approved FY 2022	Department Request FY 2023	Select Board Finance Committee Recommendation FY 2023
<b>Department #175 PLANNING BOARD</b>						
5100	Personal Services	95,745	101,287	111,678	114,419	125,887
5200	Purchase of Services/Supplies	3,958	1,755	10,420	10,310	10,310
<b>DEPARTMENT TOTAL</b>		<b>\$99,703</b>	<b>\$103,042</b>	<b>\$122,098</b>	<b>\$124,729</b>	<b>\$136,197</b>
<b>Department #176 BOARD OF APPEALS</b>						
5100	Personal Services	2,123	2,059	2,640	2,680	2,680
5200	Purchase of Services/Supplies	352	1,241	2,050	2,050	2,050
<b>DEPARTMENT TOTAL</b>		<b>\$2,475</b>	<b>\$3,300</b>	<b>\$4,690</b>	<b>\$4,730</b>	<b>\$4,730</b>
<b>Department #181 MASTER PLAN COMMITTEE/LAND ACQUISITION</b>						
5100	Personal Services	512	393	1,452	1,474	1,474
5200	Purchase of Services/Supplies	0	0	100	100	100
<b>DEPARTMENT TOTAL</b>		<b>\$512</b>	<b>\$393</b>	<b>\$1,552</b>	<b>\$1,574</b>	<b>\$1,574</b>
<b>Department #192 TOWN BUILDINGS</b>						
5100	Personal Services	36,908	28,632	49,965	51,214	51,214
5200	Purchase of Services/Supplies	67,236	77,902	84,500	84,500	84,500
<b>DEPARTMENT TOTAL</b>		<b>\$104,144</b>	<b>\$106,534</b>	<b>\$134,465</b>	<b>\$135,714</b>	<b>\$135,714</b>
<b>Department #195 TOWN REPORTS</b>						
195	Town Warrants/Reports	1,910	2,140	6,000	6,000	6,000
<b>DEPARTMENT TOTAL</b>		<b>\$1,910</b>	<b>\$2,140</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>
<b>TOTAL GEN. GOVERNMENT FUNCTION 100</b>		<b>\$1,708,906</b>	<b>\$1,868,869</b>	<b>\$2,108,668</b>	<b>\$2,256,168</b>	<b>\$2,441,565</b>

**FUND: 01 GENERAL FUND**

**FUNCTION 200: PUBLIC SAFETY**

Article 9

		Actual FY 2020	Actual FY 2021	Approved FY 2022	Department Request FY 2023	Select Board Finance Committee Recommendation FY 2023
<b>Department #210 POLICE DEPARTMENT</b>						
5100	Personal Services	1,769,380	1,748,456	1,776,927	1,911,852	2,013,637
5200	Purchase of Services/Supplies	169,450	200,398	232,275	191,428	191,428
5800	Capital Outlay	48,158	52,913	59,000	55,000	55,000
<b>DEPARTMENT TOTAL</b>		<b>\$1,986,988</b>	<b>\$2,001,767</b>	<b>\$2,068,202</b>	<b>\$2,158,280</b>	<b>\$2,260,065</b>
<b>Department #220 FIRE DEPARTMENT</b>						
5100	Personal Services	1,701,058	1,864,370	1,824,594	2,007,119	2,007,119
5200	Purchase of Services/Supplies	241,405	345,944	385,997	349,017	349,017
5800	Capital Outlay	5,962	7,522	18,000	20,000	20,000
<b>DEPARTMENT TOTAL</b>		<b>\$1,948,425</b>	<b>\$2,217,836</b>	<b>\$2,228,591</b>	<b>\$2,376,136</b>	<b>\$2,376,136</b>
<b>Department #241 INSPECTIONS DEPARTMENT</b>						
5100	Personal Services	234,902	228,120	245,293	253,350	256,919
5200	Purchase of Services/Supplies	23,360	15,842	28,250	28,250	28,250
<b>DEPARTMENT TOTAL</b>		<b>\$258,262</b>	<b>\$243,962</b>	<b>\$273,543</b>	<b>\$281,600</b>	<b>\$285,169</b>
<b>Department #292 ANIMAL CONTROL</b>						
5100	Personal Services	22,732	22,914	23,027	23,316	20,694
5200	Purchase of Services/Supplies	1,280	449	3,900	3,900	3,900
<b>DEPARTMENT TOTAL</b>		<b>\$24,012</b>	<b>\$23,363</b>	<b>\$26,927</b>	<b>\$27,216</b>	<b>\$24,594</b>
<b>Department #296 TOWN CONSTABLE</b>						
5100	Personal Services	200	200	200	200	200
<b>DEPARTMENT TOTAL</b>		<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>
<b>TOTAL PUBLIC SAFETY FUNCTION 200</b>						
		<b>\$4,217,887</b>	<b>\$4,487,128</b>	<b>\$4,597,463</b>	<b>\$4,843,432</b>	<b>\$4,946,164</b>

FUND: 01 GENERAL FUND

FUNCTION: 300: EDUCATION

Article 9

				Department	Select Board
	Actual	Actual	Approved	Request	Finance Committee
	FY 2020	FY 2021	FY 2022	FY 2023	Recommendation
<b>Department #300 OTHER SCHOOL EXPENSES</b>					
5200 Purchase of Services /Supplies		12,117	0	0	0
<b>DEPARTMENT TOTAL</b>	<b>\$0</b>	<b>\$12,117</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Department #301 MIDDLETON SCHOOL DEPARTMENT</b>					
5100 Personal Services	8,352,108	8,575,448	9,284,493	9,850,931	9,832,931
5200 Purchase of Services /Supplies	3,525,249	3,563,827	3,870,098	4,063,312	3,963,822
<b>DEPARTMENT TOTAL</b>	<b>\$11,877,357</b>	<b>\$12,139,275</b>	<b>\$13,154,591</b>	<b>\$13,914,243</b>	<b>\$13,796,753</b>
<b>Department #314 MASCONOMET SCHOOL DISTRICT</b>					
5600 Intergovernmental Payments (Middleton's Assessment)	9,968,088	10,204,052	10,473,077	10,494,938	10,477,590
5900 Masconomet Debt Service	382,380	103,740	102,490	0	0
<b>DEPARTMENT TOTAL</b>	<b>\$10,350,468</b>	<b>\$10,307,792</b>	<b>\$10,575,567</b>	<b>\$10,494,938</b>	<b>\$10,477,590</b>
<b>Department #315 NORTH SHORE ESSEX AGRICULTURAL AND VOCATIONAL SCHOOL DISTRICT</b>					
5600 Intergovernmental Payments (Middleton's Assessment)	699,698	620,077	735,809	772,600	756,518
5900 NSEAVSD Debt Service	76,455	66,198	73,647	77,329	68,506
<b>DEPARTMENT TOTAL</b>	<b>\$776,153</b>	<b>\$686,275</b>	<b>\$809,456</b>	<b>\$849,929</b>	<b>\$825,024</b>
<b>TOTAL SCHOOL DEPARTMENT</b>	<b>\$23,003,978</b>	<b>\$23,145,459</b>	<b>\$24,539,614</b>	<b>\$25,259,110</b>	<b>\$25,099,367</b>
<b>FUNCTION 300: EDUCATION</b>					
<b>FUND: 01 GENERAL FUND</b>					
<b>FUNCTION 400: PUBLIC WORKS</b>					
<b>Department #420 PUBLIC WORKS DEPARTMENT</b>					
5100 Personal Services	646,677	621,015	757,169	770,839	800,295
5200 Purchase of Services/Supplies	270,436	275,099	296,871	309,700	309,700
5800 Capital Outlay	16,689	10,463	19,000	19,000	19,000
<b>DEPARTMENT TOTAL</b>	<b>\$933,802</b>	<b>\$906,577</b>	<b>\$1,073,040</b>	<b>\$1,099,539</b>	<b>\$1,128,995</b>

Article 9

	Actual FY 2020	Actual FY 2021	Approved FY 2022	Department Request FY 2023	Select Board Finance Committee Recommendation FY 2023
<b>Department #423 SNOW AND ICE</b>					
5700 General Expenditures	207,492	260,074	280,750	285,713	285,713
<b>DEPARTMENT TOTAL</b>	<b>\$207,492</b>	<b>\$260,074</b>	<b>\$280,750</b>	<b>\$285,713</b>	<b>\$285,713</b>
<b>Department #425 TRANSFER STA./SOLID WASTE</b>					
5100 Personal Services	130,223	124,913	145,707	146,883	149,271
5200 Purchase of Services/Supplies	301,220	319,329	368,865	377,000	377,000
<b>DEPARTMENT TOTAL</b>	<b>\$431,443</b>	<b>\$444,242</b>	<b>\$514,572</b>	<b>\$523,883</b>	<b>\$526,271</b>
<b>TOTAL PUBLIC WORKS</b>	<b>\$1,572,737</b>	<b>\$1,610,893</b>	<b>\$1,868,362</b>	<b>\$1,909,135</b>	<b>\$1,940,979</b>
<b>FUND: 01 GENERAL FUND</b>					
<b>FUNCTION 500: HUMAN SERVICES</b>					
<b>Department #511 BOARD OF HEALTH</b>					
5100 Personal Services	110,065	113,206	114,457	116,885	130,338
5200 Purchase of Services/Supplies	19,464	18,484	24,800	20,300	20,300
<b>DEPARTMENT TOTAL</b>	<b>\$129,529</b>	<b>\$131,690</b>	<b>\$139,257</b>	<b>\$137,185</b>	<b>\$150,638</b>
<b>Department #541 COUNCIL ON AGING</b>					
5100 Personal Services	168,285	170,080	201,546	219,859	237,483
5200 Purchase of Services/Supplies	42,947	25,194	46,217	46,217	46,217
<b>DEPARTMENT TOTAL</b>	<b>\$211,232</b>	<b>\$195,274</b>	<b>\$247,763</b>	<b>\$266,076</b>	<b>\$283,700</b>
<b>Department #543 VETERAN SERVICE OFFICER</b>					
5100 Personal Services	17,550	18,803	19,611	20,076	20,076
5200 Purchase of Services/Supplies	46,265	27,391	66,900	46,900	46,900
<b>DEPARTMENT TOTAL</b>	<b>\$63,815</b>	<b>\$46,194</b>	<b>\$86,511</b>	<b>\$66,976</b>	<b>\$66,976</b>

Article 9

	Actual FY 2020	Actual FY 2021	Approved FY 2022	Department Request FY 2023	Select Board Finance Committee Recommendation FY 2023
<b>Department #545 TRI-TOWN COUNCIL</b>					
5200 Purchase of Services	28,500	29,925	29,925	29,925	29,925
<b>DEPARTMENT TOTAL</b>	<b>\$28,500</b>	<b>\$29,925</b>	<b>\$29,925</b>	<b>\$29,925</b>	<b>\$29,925</b>
<b>Department #548 MIDDLETON GARDEN CLUB</b>					
5200 Purchase of Services	3,154	2,718	5,000	5,000	5,000
<b>DEPARTMENT TOTAL</b>	<b>\$3,154</b>	<b>\$2,718</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>TOTAL HUMAN SERVICES FUNCTION 500</b>	<b>\$436,230</b>	<b>\$405,801</b>	<b>\$508,456</b>	<b>\$505,162</b>	<b>\$536,239</b>
<b>FUND: 01 GENERAL FUND</b>					
<b>FUNCTION 600: CULTURE &amp; RECREATION</b>					
<b>Department #610 FLINT PUBLIC LIBRARY</b>					
5100 Personal Services	373,714	403,264	424,431	462,912	468,096
5200 Purchase of Services/Supplies	176,258	180,268	190,847	201,016	202,686
<b>DEPARTMENT TOTAL</b>	<b>\$549,972</b>	<b>\$583,532</b>	<b>\$615,278</b>	<b>\$663,928</b>	<b>\$670,782</b>
<b>Department #630 RECREATION COMMISSION</b>					
5100 Personal Services	20,784	1,149	24,845	25,982	25,982
5200 Purchase of Services/Supplies	14,110	4,583	25,774	25,774	26,874
<b>DEPARTMENT TOTAL</b>	<b>\$34,894</b>	<b>\$5,732</b>	<b>\$50,619</b>	<b>\$51,756</b>	<b>\$52,856</b>
<b>Department #691 HISTORICAL COMMISSION</b>					
5200 Purchase of Services	0	0	1,000	1,000	1,000
<b>DEPARTMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Department #692 MEMORIAL DAY</b>					
5200 Purchase of Services	3,142	4,895	5,000	5,000	5,000
<b>DEPARTMENT TOTAL</b>	<b>\$3,142</b>	<b>\$4,895</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Department #693 CHIEF WILLS DAY FAMILY FESTIVAL</b>					

Article 9

		Actual FY 2020	Actual FY 2021	Approved FY 2022	Department Request FY 2023	Select Board Finance Committee Recommendation FY 2023
5200	Purchase of Services	0	5,000	5,000	5,000	5,000
<b>DEPARTMENT TOTAL</b>		<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>TOTAL CULTURE &amp; REC. FUNCTION 600</b>		<b>\$588,008</b>	<b>\$599,159</b>	<b>\$676,897</b>	<b>\$726,684</b>	<b>\$734,638</b>
<b>FUND: 01 GENERAL FUND</b>						
<b>FUNCTION 700: DEBT SERVICE</b>						
<b>Department #710 DEBT SERVICE</b>						
5801	Principal	887,250	890,625	1,186,664	1,237,500	1,237,500
5915	Interest	552,321	453,655	468,830	2,975,143	2,975,143
5920	Issuance Costs	0	4,498	15,000	0	0
<b>TOTAL DEBT SERVICE FUNCTION 700</b>		<b>\$1,439,571</b>	<b>\$1,348,778</b>	<b>\$1,670,494</b>	<b>\$4,212,643</b>	<b>\$4,212,643</b>
<b>FUND: 01 GENERAL FUND</b>						
<b>FUNCTION 900: UNCLASSIFIED</b>						
<b>Department: UNCLASSIFIED</b>						
910	Compensation Reserve	23,785	10,038	46,572	90,000	25,000
911	Retirement	1,460,009	1,645,959	1,847,976	1,882,539	1,882,539
913	Unemployment	23,564	884	15,000	15,000	15,000
914	Health Insurance	700,298	690,452	797,624	938,000	876,778
915	Group Insurance	2,313	2,416	3,000	2,600	2,600
916	Medicare	95,679	102,940	110,000	115,000	115,000
945	All Other Insurance	190,729	204,852	239,500	265,600	265,600
<b>DEPARTMENT TOTAL</b>		<b>\$2,496,377</b>	<b>\$2,657,541</b>	<b>\$3,059,672</b>	<b>\$3,308,739</b>	<b>\$3,182,517</b>
<b>TOTAL OPERATING BUDGET</b>						
<b>GENERAL FUND 01</b>						
		<b>\$35,463,694</b>	<b>\$36,123,628</b>	<b>\$39,029,626</b>	<b>\$43,021,073</b>	<b>\$43,094,112</b>

**ARTICLE 10.** On petition of the Select Board and Community Preservation Committee, to see if the Town will vote to appropriate or reserve from the Community Preservation Fund annual revenues or available funds the amounts recommended by the Community Preservation Committee for debt service, community preservation projects, and other expenses in Fiscal Year 2023 with each item to be considered a separate appropriation; or take any other action relative thereto.

#### **Proposed Fiscal Year 2023 Community Preservation Budget**

The Community Preservation Committee recommends that the following amounts be appropriated or reserved from Fiscal Year 2023 Community Preservation Fund Revenues, unless otherwise specified for Fiscal Year 2023 Community Preservation Purposes with each item considered to be a separate appropriation:

<b><u>Purpose</u></b>	<b><u>Recommended Amount</u></b>	<b><u>Funding Source</u></b>
A) Reserves: Open Space	\$39,523.62	FY 2023 Estimated CPA Receipts
Reserves: Historic Resources	\$39,523.62	FY 2023 Estimated CPA Receipts
Reserves: Community Housing	\$39,523.62	FY 2023 Estimated CPA Receipts
B) Flint Library Debt Service	\$82,500.00	\$39,851.36 from Historic Resources Reserve and \$42,648.64 from Fund Balance
C) 11 South Main St. Debt Service	\$40,800.00	\$39,851.37 from Open Space Reserve And \$948.63 from Fund Balance
D) CPA Committee Admin. Expenses	\$1,200.00	From Fund Balance
<b>Community Preservation Total</b>	<b>\$243,070.86</b>	

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

Open space (excluding recreational uses)  
Historic resources  
Community housing

The term “annual fund revenues” in Fiscal Year 2023 are estimated at \$330,000 and is composed of the estimated receipts from the local surcharge of \$265,000 and monies from the State Trust Fund, which will make its sixteenth payment in October of 2022 providing an additional estimated \$65,000 in matching funds based upon the local share raised in FY 2023. Requires a simple majority vote.

**ARTICLE 11.** On petition of the Select Board and Community Preservation Committee, to see if the Town will vote to appropriate from the Community Preservation Fund annual revenues the following amounts recommended by the Community Preservation Committee for new community preservation projects in Fiscal Year 2023 with each item to be considered a separate appropriation; or take any other action relative thereto.

<u>Purpose</u>	<u>Recommended Amount</u>	<u>Funding Source</u>
Historic Monument Restoration	\$25,000.00	Fund Balance
Rail Trail	\$50,000.00	Fund Balance
<b>Community Preservation Total</b>	<b>\$75,000.00</b>	

**ARTICLE 12.** On petition of the Select Board and Finance Committee, to see if the Town will vote to authorize the spending limits of the following revolving funds established under the Town Bylaw and General Laws Chapter 44, Section 53E ½:

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

Or take any other action relative thereto.

**ARTICLE 13.**

On petition of the Select Board and Finance Committee, to see if the Town will vote to appropriate a certain sum from the Sewer Enterprise receipts to pay expenses and contractual services required to operate the Sewer Enterprise Fund for Fiscal Year 2023; or take any other action relative thereto.

**Direct Costs**

SESD Assessment	\$95,656
Expenses	\$100
<u>Extra/Unforeseen</u>	<u>\$1,000</u>
Total Direct Costs:	\$96,756

**Indirect Costs \***

Salaries and Wages	\$5,009
<u>Insurance &amp; Benefits</u>	<u>\$624</u>
Total Indirect Costs:	\$5,633

**Total FY2023 Budget**      **\$102,389**

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

Town shall raise the sum of \$96,756 or any other sum from the Sewer Enterprise Revenues and to approve the sum of \$5,633 of indirect costs appropriated in the general fund under Article 9 to be funded from Sewer Enterprise Revenues.

**Purpose:** This article funds the operation of that portion of the Town served by the South Essex Sewer District (SESD). The revenues fully fund the operating costs. Requires a simple majority vote.

**ARTICLE 14.** On petition of the Select Board and Finance Committee, to see if the Town will vote to appropriate a certain sum from the Water Enterprise receipts to pay expenses and contractual services required to operate the Water Enterprise Fund for Fiscal Year 2023; or take any other action relative thereto.

**Direct Costs**

Salaries and Wages	\$88,557
Debt Service	\$5,330
Expenses	\$64,100
<u>Extra/Unforeseen</u>	<u>\$50,000</u>
Total Direct Costs:	\$207,987

**Indirect Costs \***

Salaries and Wages	\$54,090
<u>Insurance &amp; Benefits</u>	<u>\$34,618</u>
Total Indirect Costs:	\$88,708

**Total FY2023 Budget**      **\$296,695**

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

Town shall raise the sum of \$207,987 or any other sum from the Water Enterprise Revenues and to approve the sum of \$88,708 of indirect costs appropriated in the general fund under Article 9 to be funded from Water Enterprise Revenues.

**Purpose:** This article funds the operation of the Water Department. The revenues fully fund the operating costs. Requires a simple majority vote.

**ARTICLE 15.** On petition of the Electric Light Commissioners, to see if the Town will vote to accept a sum of money from the earnings of the Electric Light Department, said sum to be used for the reduction of taxes; or take any other action relative thereto.

**Purpose:** Each year the Light Commission votes a sum to be used to reduce taxes. The FY2023 amount is expected to be \$262,979. Requires a simple majority vote.

**ARTICLE 16.** On petition of the Superintendent of Public Works, to see if the Town will vote to raise and appropriate such sums of monies as may be received from the Commonwealth of Massachusetts for the fiscal year commencing July 1, 2022 to install drainage, widen, pave, and otherwise improve any public way in accordance with the provisions of Chapter 90 of the Massachusetts General Laws; or take any other action relative thereto.

**Purpose:** Each year the Commonwealth of Massachusetts distributes funds to cities and towns to be used for the maintenance and upkeep of public ways. The usual distribution is approximately \$300,000. Requires a simple majority vote.

**ARTICLE 17.** On petition of the Select Board and Finance Committee, to see if the Town will vote to raise and appropriate, borrow or transfer from available funds to various reserve and trust funds, including the OPEB Trust Fund and the Special Education Stabilization Fund; or take any other action relative thereto.

**Purpose:** This article transfers funds from Free Cash to various reserve funds, including stabilization funds and the Other Post-Employment Benefits (OPEB) Trust Fund. It is anticipated that \$100,000 will be transferred to the OPEB Trust Fund and \$52,000 transferred to the Special Education Stabilization Fund, both transfers to come from Free Cash. Requires a simple majority vote.

**ARTICLE 18.** On petition of the Select Board and Finance Committee, to see if the Town will vote to raise and appropriate, borrow, or transfer from available funds a certain sum to fund the Capital expenditures for Fiscal Year 2023; and to authorize the Town Administrator to sell or trade items rendered surplus by such purchases; or take any other action relative thereto.

Department/Location	Project	Expenditure
Dept. of Public Works	Replace Truck 12	81,700
	Stand-Up Leaf Blower	13,000
	Signs: Couture Field, Welcome to Middleton	20,000
	Paving	100,000
	Tree Work	20,000
	Pedestrian & Traffic Safety Impl. & Planning	20,000
	Replace Roll-Off Containers	30,000
<i>Public Works subtotal</i>		<b>\$ 284,700</b>
Police Department	New Police Cruiser	50,000
	AED Replacement	9,000
	Patrol Rifles	5,000
	Radar Gun - Cruiser	5,000
<i>Police subtotal</i>		<b>\$ 69,000</b>
Fire Department	Replace Marine 1	15,000
	Fire Alarm Materials	15,000
	Ice Rescue Sled	6,000
	Radio Equipment	72,800
	Train New Firefighter	27,303
<i>Fire subtotal</i>		<b>\$ 136,103</b>
Information Technology	Town Hall Network Storage Replacement	20,000
	Replace 6 Year Old Town Hall Server	27,000
	Replace 5 Year Old DPW Server	4,000
	Replace Police Department Host Server	20,000
	VMware Upgrade Step 2, License/Version	14,000
	Antivirus Next Generation Product Upgrade	4,800
<i>Information Technology subtotal</i>		<b>\$ 89,800</b>
Administration	DPW Salary Survey	10,000
	Inspectional Services Records Digitization	35,000
<i>Administration subtotal</i>		<b>\$ 45,000</b>
Elementary Schools	Replace Howe Manning Security	50,000
	Replace Interactive Smart Boards	155,000
<i>Elementary Schools subtotal</i>		<b>\$ 205,000</b>
Town Clerk/Elections	Election/Polling Equipment	7,200
	<i>Town Clerk/Elections subtotal</i>	
Assessors	NearMap and PushPin GIS Features	7,740
	<i>Assessors subtotal</i>	
Essex No. Shore Tech	Capital contribution	9,828
	<i>Essex Tech subtotal</i>	
<b>Capital Projects Total</b>		<b>\$ 854,371</b>

**Purpose:** This article requests approval of the capital budget for the coming fiscal year. Capital items are assets that have a useful life of five (5) or more years and a cost of more than

\$5,000. Regular capital investment is critical to maintaining the Town's infrastructure, including the vehicle fleet, buildings, equipment, and acquisition of land. Annually, a capital improvement plan (CIP) is developed looking ahead for the next five years. Year one of the CIP is the ensuing year's capital budget. The FY23 Capital Budget is proposed to be funded by \$834,371 from Free Cash. Note that capital items funded through the Community Preservation Fund are reflected in that warrant article; capital items funded through outside funds are not subject to appropriation. Requires a simple majority vote. The Five Year Capital Plan can be found on pages 34-41.

## CITIZEN PETITIONS, BYLAW ADOPTIONS, AND REAL PROPERTY

**ARTICLE 19.** To see if the Town will vote to amend subsection E(3) of Section IV ("Apportionment of Operating Costs") of the Masconomet Regional School District Agreement, as recommended by the Masconomet Regional School District School Committee, by inserting the ***bold, italicized text***:

For Fiscal Year 2024, operating costs will be apportioned to member towns using the method outlined in G.L. c. 70, § 6. Operating assessments for each member town shall equal the sum of (i) such member town's required local contribution to the regional school district as determined by the Commissioner of Elementary and Secondary Education, and (ii) the product of (a) that portion of the regional school district's net school spending, as defined by G.L. c. 70, § 2, which exceeds ***the total required local contribution for all member towns, multiplied by (b) the ratio which such member town's October 1 pupil enrollment in the regional school district for the three (3) preceding fiscal years bears to the total pupil enrollment from all member towns during the same period.***

**Purpose:** This article, Amendment 13 of the Masconomet Regional Agreement, amends the Masconomet Regional Agreement by correcting a typographical error that inadvertently left off a clause of Subsection E(3) of Section IV when Amendment 11 was adopted. Requires a simple majority vote.

**ARTICLE 20.** To see if the Town will vote to amend subsection F ("Fiscal Year and Times of Payments of Apportioned Costs") of Section IV ("Apportionment of Operating Costs") of the Masconomet Regional School District Agreement, as recommended by the Masconomet Regional School District School Committee, by deleting the text shown in **strikethrough**, and inserting the ***bold, italicized text***:

### F. Fiscal Year and Times of Payments of Apportioned Costs

~~The fiscal year or period of the District shall be the same as the fiscal period of the member towns as provided by law, and the word year or fiscal year or calendar year as it relates in this Agreement to a fiscal or budget year shall mean the fiscal year of the District.~~

~~Each member town shall pay to the District in each fiscal year its proportionate share, certified as provided in subsection V (C), of the capital and operating costs. Except as otherwise provided in subsection V (A), the annual share of each member town shall be paid in four (4) equal installments quarterly due on or before the following dates each year:~~

~~August 15~~

~~November 15~~

~~February 15~~

~~May 15~~

And replacing it with:

*F. The fiscal year or period of the District shall be the same as the fiscal period of the member towns as provided by law, and the word year or fiscal year or calendar year as it relates in this Agreement to a fiscal or budget year shall mean the fiscal year of the District.*

*Each member town shall pay to the District in each fiscal year its proportionate share, certified as provided in subsection V (B), of the capital and operating costs. Except as otherwise provided in subsection V (A), the annual share of each member town shall be paid in four (4) equal installments quarterly due on or before the following dates each year:*

*August 15*

*November 15*

*February 15*

*May 15*

**Purpose:** The purpose of this article, Amendment 14 of the Masconomet Regional Agreement, is to correct an error in Amendment 12 from 2021, which incorrectly referenced the removal of the second sentence when the third sentence was actually removed. This amendment also corrects an inaccurate reference to Section V(C), which should be renumbered to “V (B)” due to a previous amendment. Requires a simple majority vote.

**ARTICLE 21.** To see if the Town will vote to amend subsection (B) (“Final Maintenance and Operating Budget”) of Section V (“Budget”) of the Masconomet Regional School District Agreement, as recommended by the Masconomet Regional School District School Committee, by deleting the text shown in strikethrough, and inserting the bold, italicized text:

The Committee shall, not later than forty-five (45) days prior to the earliest date on which the business session of the annual town meeting of any member town is to be held (but in any event, not later than March thirty-first (31st) in each year) adopt an annual maintenance and operating budget for the ensuing fiscal year, *by a two-thirds vote of all its members*. Said budget to

include debt and interest charges and any other current capital costs as separate items, and shall apportion the amounts necessary to be raised in order to meet the said budget in accordance with the provisions of subsections IV (D) and IV (E). The amounts so apportioned to each member town shall, *not later than thirty days following adoption of the final annual budget*, be certified by the District treasurer to the treasurers of the *such* member towns, and each *member* town shall be liable for and shall, *at its next annual town meeting*, appropriate the amounts so certified to it. *Approval of the budget shall require an affirmative vote of the appropriating authorities of two-thirds of the member towns.*

**Purpose:** This article, Amendment 15 of the Masconomet Regional Agreement, affirms the statutory requirements that the School Committee must adopt a budget by a 2/3 majority vote of its members and that each town's annual town meeting must vote to appropriate the amounts certified to it by the regional district treasurer. Requires a simple majority vote.

**ARTICLE 22.** To see if the Town will vote to amend subsection B ("Procedure") of Section VII ("Amendments") of the Masconomet Regional School District Agreement, as recommended by the Masconomet Regional School District School Committee, by inserting the ***bold, italicized text***:

A proposal for amendment may be initiated by a majority vote of all the members of the Committee or by a petition signed by 10% of the registered voters of any one of the member towns. In the latter case, said petition shall contain at the end thereof, a certification by the town clerk of such member town as to the number of registered voters in said town according to the most recent voting list and the number of signatures on the petition which appear to be names on registered voters of said town. Any such proposal for amendment shall be presented to the secretary of the Committee, who shall mail or deliver a notice in writing to the Board of Selectmen of each of the member towns that a proposal to amend this agreement has been received and shall enclose of copy of such proposal (without the signatures in the case of a proposal by petition). The selectmen of each member town shall include in the warrant for the next annual or a special town meeting called for the purpose an article stating the proposal or the substance thereof. Such amendment shall take effect upon its acceptance by all of the member towns, acceptance by each town to be by a majority vote at a town meeting as aforesaid, *and approval of the Commissioner of Elementary and Secondary Education.*

**Purpose:** This article, Amendment 16 of the Masconomet Regional Agreement, clarifies that all amendments to the Regional Agreement must be approved by the Commissioner of Elementary and Secondary Education in order to take effect. Requires a simple majority vote.

**ARTICLE 23.** To see if the Town will vote to amend Section VIII ("Admission") of the Masconomet Regional School District Agreement, as recommended by the Masconomet Regional School District School Committee, by inserting the ***bold, italicized text***:

By an amendment of this agreement adopted under and in accordance with Section VII above, any other town or towns may be admitted to the regional school district upon adoption as therein

provided of such amendment and upon acceptance by the town or towns seeking admission of the agreement as so amended and also upon compliance with such provisions of law ***and regulations*** as may be applicable, and such terms as may be set forth in such amendment. *A new member may be admitted to the regional school district as of July 1 of any fiscal year, provided that all requisite approvals for such admission or withdrawal, including the Commissioner's approval, shall be obtained no later than the preceding December 31. The authorizing votes may provide for the deferral of said admission or withdrawal until July 1 of a subsequent fiscal year.*

**Purpose:** This article, Amendment 17 of the Masconomet Regional Agreement, clarifies the process and timelines through which a new town could be admitted to the Regional School District. Requires a simple majority vote.

**ARTICLE 24.** To see if the Town will vote to amend subsection A (“Procedure”) of Section IX (“Withdrawal”) of the Masconomet Regional School District Agreement, as recommended by the Masconomet Regional School District School Committee, by inserting the ***bold, italicized text:***

A. Procedure

Any member town may withdraw from the regional school district by a majority vote of the voters present and voting on the question at an annual or special town meeting called for the purpose, such withdrawal to become effective on June 30 of the year named in the question, provided: (1) that in pursuance of such vote, the withdrawing town gives the regional school district at least one year's written notice of its intention to withdraw, (2) that the said town has paid over to the District any costs which have been certified by the district treasurer to the treasurer of the withdrawing town, including the entire amount so certified for the year in which such withdrawal takes effect, and (3) that the said town shall remain liable to the District for its share of the indebtedness, ***including but not limited to Other Post-Employment Benefits (OPEB) and other liabilities*** of the District outstanding at the time of such withdrawal, and for interest thereon, to the same extent and in the same manner as if the town had not withdrawn from the District, except that such liability shall be reduced by any amount which such town has paid over at the time of withdrawal and which has been applied to the payment of such indebtedness or interest. *An existing member may withdraw from the regional school district as of July 1 of any fiscal year, provided that all requisite approvals for such admission or withdrawal, including the Commissioner's approval, shall be obtained no later than the preceding December 31. The authorizing votes may provide for the deferral of said admission or withdrawal until July 1 of a subsequent fiscal year.*

**Purpose:** This article, Amendment 18 of the Masconomet Regional Agreement, clarifies the process through which a member town may withdraw from the regional district. Requires a simple majority vote.

**END OF ANNUAL TOWN MEETING WARRANT**

**TO THE TOWN CONSTABLE:**

You are hereby ordered to notify and warn said qualified voters to meet at the Fuller Meadow School, 143 South Main Street, Middleton, MA on **Tuesday, May 17, 2022**, next for the following purposes, VIZ: To choose by ballot the following Town Officers for the ensuing year:

One Constable for three years  
Two Select Board members for three years  
One Board of Assessors member for three years  
One Board of Assessors member for one year  
Two Elementary School Committee members for three years  
One Regional School Committee member for three years  
One Planning Board member for five years  
One Planning Board member for four years  
One Planning Board member for three years  
One Electric Light Commissioner for three years  
One Library Trustee for three years

**The Polls open at 7:00 a.m. and close at 8:00 p.m. Voting takes place at the Fuller Meadow School, 143 South Main Street, Middleton, MA.**

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

Memorial Hall	Flint Public Library	Ferncroft Towers
Post Office	Howe Station Market	Fuller Pond Village

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

Given under our hands this 5<sup>th</sup> day of April in the year Two Thousand Twenty Two.

**MIDDLETON SELECT BOARD**



A true copy Attest:

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Constable of the Town of Middleton

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Date Posted

## Middleton Compensation Plan for Non-Union Employees

	Budgeted (FY 22) July 1, 2021	Proposed (FY 23) July 1, 2022
<b>Table A - Elected Officials</b>		
Town Moderator	\$200/Yr.	\$200/Yr.
Town Constable	\$200/Yr.	\$200/Yr.
Town Clerk*	\$78,065/Yr.	\$99,543/Yr.
Select Board Chair	\$2,100/Yr.	\$2,100/Yr.
Select Board Member	\$1,600/Yr.	\$1,600/Yr.
School Committee Member	\$600/Yr,	\$600/Yr.
Assessor - Each Member**	\$1,000-\$2,000/Yr.	\$1,000-\$2,000/Yr.

\*Includes change from 34 to 40 hours/week

\*\* Depends upon education/training level

### Table B - Non-Union Appointed Positions

#### **General Government and Miscellaneous**

Superintendent of Burials	\$500/Yr.	\$500/Yr.
Custodian of Town Lands	\$2,500/Yr.	\$2,500/Yr.
Board Recording Secretary	\$132/Mtg	\$134/Mtg
Cable Access Director	\$24,500/Yr.	\$25,112/Yr.
Veteran Services Officer	\$18,080/Yr.	\$19,076/Yr.

#### **Administration**

Assistant Town Administrator/HR Director	\$109,614/Yr.	\$112,354.24/Yr.
Administrative Secretary	\$24.33/Hr.	\$25.04/Hr.

#### **Finance**

Treasurer/Collector	\$99,000/Yr.	\$100,450.13/Yr.
Assistant Treasurer/Collector	\$62,052/Yr.	\$63,817.42/Yr.

#### **Town Clerk**

Assistant Town Clerk*	\$47,059.92/Yr.	\$61,466.54/Yr.
Administrative Clerk	\$16.67 - \$24.30/Hr.	\$17.09 - \$24.91/Hr.
Census Workers	\$13.63 - \$14.25/Hr.	\$15.00/Hr.
Elections Officers	\$13.63 - \$14.25/Hr.	\$15.00/Hr.
Poll Workers	\$13.63 - \$14.25/Hr.	\$15.00/Hr.
Registrar of Voters	\$100/Election	\$100/Election
Registrar of Voters - Clerk	\$375/Yr.	\$400/Yr.

\*Includes change from 34 to 40 hours/week

#### **Assessing**

Chief Assessor (formerly Assistant Assessor)	\$88,753/Yr.	\$107,117.01/Yr.
Deputy Assessor (formerly Administrative Assessor)	\$54,601.20/Yr.	\$61,894.58/Yr.

## Middleton Compensation Plan for Non-Union Employees

	Budgeted (FY 22) July 1, 2021	Proposed (FY 23) July 1, 2022
<b>Health Department</b>		
Director	\$107,153.03/Yr.	\$110,441.21/Yr.
Public Health Nurse	\$41.28/Hr.	\$45.00/Hr.
Animal Control Officer	\$19,413/Yr.	\$19,702/Yr.
Health Inspector	varies per inspection	varies per inspection
<b>Council on Aging</b>		
Director	\$72,072.54/Yr.	\$85,715.01/Yr.
Assistant Director	\$45,450.05/Yr.	\$52,327.89/Yr.
Front Desk and Programs Coordinator	\$18.66/Hr.	\$19.13/Hr.
Administrative Assistant	\$18.66/Hr.	\$19.13/Hr.
Outreach Coordinator and Case Worker	\$26.40/Hr.	\$27.06/Hr.
Van Driver	\$15.85/Hr.	\$16.24/Hr.
Lead Kitchen Aide	\$16.53/Hr.	\$16.94/Hr.
Kitchen Aide	\$14.72/Hr.	\$15.09/Hr.
Food Bank Facilitator	\$14.72/Hr.	\$15.09/Hr.
<b>Inspectional Services</b>		
Building Commissioner	\$90,285/Yr.	\$96,094.98/Yr.
Inspector (Wiring or Gas/Plumbing)	\$20,968/Yr.	\$21,492.20/Yr.
Building Inspector	\$20,968/Yr.	\$21,492.20/Yr.
Alternate Inspector (Building/Wiring/Gas/Plumbing)	\$27.78 - \$31.58/Hr.	\$28.48 - \$32.37/Hr.
<b>Planning</b>		
Town Planner	\$82,883.63/Yr.	\$96,416.01/Yr.
<b>Conservation</b>		
Conservation Agent	\$77,954.75/Yr.	\$91,172.52/Yr.
<b>Public Works</b>		
Superintendent	\$111,416/Yr.	\$114,201.49/Yr.
Deputy Superintendent	\$95,500/Yr.	\$107,438.04/Yr.
Transfer Station Attendant	\$16.49/hr.	\$16.92/Hr.
Part-Time Laborer	\$13.63 - \$14.50/Hr.	\$14.50 - \$15.00/Hr
<b>Police</b>		
Confidential Administrative Assistant	\$33,909.76/Yr.	\$38,985.88/Yr.
<b>Flint Public Library</b>		
Interim Director*	\$83,450/Yr.	\$98,349.18/Yr.
Assistant Director	\$62,673/Yr.	\$74,907.00/Yr.

\*Includes change from 35 to 40 hours/week

## Middleton Compensation Plan for Non-Union Employees

	Budgeted (FY 22) July 1, 2021	Proposed (FY 23) July 1, 2022
Other Librarians	\$22.27 - \$25.45/Hr.	\$23.29 - \$26.61/Hr.
Pages	\$13.50 - \$14.25/Hr.	\$14.25 - \$15.00/hr
Custodian	\$21.27/Hr.	\$21.80/Hr.
<b>Summer Recreation Program</b>		
Director	\$24.58/Hr.	\$25.20/Hr.
Program Assistant Director	\$17.13/Hr.	\$17.56/Hr.
Counselors	\$13.50/Hr.	\$14.25/Hr.

**Table C - Town Contractual Positions & School Leadership**

Town Administrator	\$153,800/Yr.	\$167,800/Yr.
Town Accountant/CFO	\$122,105/Yr.	\$125,157/Yr.
Police Chief	\$132,000/Yr.	\$138,338/Yr.
Fire Chief	\$134,055/Yr.	\$137,430/Yr.
Middleton Electric Light Manager**	\$202,858/Yr.	\$208,944/Yr.
Masconomet School Superintendent	\$208,055/Yr.	\$212,736/Yr.
Masconomet Assistant Superintendent for Finance and Operations	\$178,081/Yr.	\$182,087/Yr.
Masconomet High School Principal	\$142,000/Yr.	\$145,195/Yr.
Masconomet Middle School Principal	\$128,125/Yr.	\$131,007/Yr.
Tri-Town School Union Superintendent	\$185,000/Yr.	TBD
Tri-Town School Union Assistant Superintendent of Operations	\$170,000/Yr.	\$176,000/Yr.
Fuller Meadow Principal	\$125,389/Yr.	TBD
Howe Manning Principal	\$123,146/Yr.	\$126,532/Yr.

\*\*MELD salaries based on calendar year (not fiscal)

**Fiscal Year 2023-2027**  
**Five Year Capital Budget Plan (Town Funded Projects Only)**

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>Department: Public Works - Recreational Facilities</b>					
Couture Field Sign and Welcome to Middleton Signs	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Rail Trail	50,000	50,000			
<b>RECREATION TOTAL:</b>	<b>\$ 70,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department: 195 North Main Street - DPW Buildings</b>					
Salt shed repairs	\$ -	\$ 40,000	\$ -	\$ -	\$ -
<b>DPW BUILDINGS SUBTOTAL</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department: Public Works - Highway Division Vehicles</b>					
2005 F550 Ford 1 Ton Dump Truck	\$ -	\$ 81,700	\$ -	\$ -	\$ -
Unit #6 (winter & summer use)					
2008 7400 International Dump Truck	- -	- -	215,300	- -	- -
Unit #7 (winter & summer use)					
2000 Ford F450 Rack Body Unit #12	81,700	- -	- -	- -	- -
2001 Bobcat Skid Steer Loader	- -	- -	- -	75,000	- -
2016 - Ford Explorer - Car #1	- -	- -	51,400	- -	- -
2003 Ford F450 1.5 Ton Dump Truck	- -	74,500	- -	- -	- -
Unit #1 (winter & summer use)					
2005 Volvo Wheel Loader	- -	- -	- -	220,000	- -
<b>HIGHWAY VEHICLES TOTAL:</b>	<b>\$ 81,700</b>	<b>\$ 156,200</b>	<b>\$ 266,700</b>	<b>\$ 295,000</b>	<b>\$ -</b>
<b>Department: Public Works -DPW Highway/Special Project Improvements</b>					
Tree Removal	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Pedestrian and Traffic Safety Implementation and Planning	20,000	- -	- -	- -	- -
Town Funded Paving Program - Overlay Repairs	100,000	100,000	100,000	100,000	100,000
<b>DPW HIGHWAY/SPECIAL PROJECT IMPROVEMENTS</b>	<b>\$ 140,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

**Fiscal Year 2023-2027**  
**Five Year Capital Budget Plan**

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>Department: Public Works - Transfer Station/Landfill Division</b>					
Transfer Station Upgrades:					
a.) Canopy Repairs	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Roll-off Containers					
a.) Replacement	30,000	-	-	-	-
Milling/Paving of facility and entrance	-	50,000	-	-	-
<b>TRANSFER STATION /LANDFILL TOTAL:</b>	<b>\$ 30,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>
<b>Department: Public Works Cemetery Division</b>					
2012 EXMARK 60" Mower	\$ -	\$ -	\$ -	\$ -	\$ 15,000
2010 EXMARK 52" Mower	-	-	15,000	-	-
Stand on Blower	13,000	-	-	-	-
Monument Repairs	25,000	25,000	-	-	-
Repair Wall at Miriam Cemetery	-	-	-	75,000	-
<b>CEMETERY TOTAL:</b>	<b>\$ 38,000</b>	<b>\$ 25,000</b>	<b>\$ 15,000</b>	<b>\$ 75,000</b>	<b>\$ 15,000</b>
<b>TOTAL PUBLIC WORKS:</b>	<b>\$ 359,700</b>	<b>\$ 421,200</b>	<b>\$ 381,700</b>	<b>\$ 470,000</b>	<b>\$ 155,000</b>
<b>Department: Public Works</b>					
<b>Water Enterprise Fund</b>					
2016 F350 Ford Utility Truck - Unit #9	\$ -	\$ -	\$ -	\$ 75,000	\$ -
Community Water Conservation Program	-	-	-	-	50,000
Water Main Extension Liberty St	-	1,150,000	-	-	-
Water Main Extension off Piedmont	-	-	350,000	-	-
<b>WATER ENTERPRISE FUND TOTAL</b>	<b>\$ -</b>	<b>\$ 1,150,000</b>	<b>\$ 350,000</b>	<b>\$ 75,000</b>	<b>\$ 50,000</b>

**Fiscal Year 2023-2027**  
**Five Year Capital Budget Plan (Cont.)**

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>Department: Police</b>					
<b>Equipment</b>					
Additional Cruiser	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Radar Gun (X2)	5,000	-	5,000	-	-
Portable Radio Upgrade	-	20,000	-	-	-
Police Vests	-	-	5,000	-	-
Patrol Rifles Upgrades	5,000	-	-	5,000	-
Copier Replacement	-	-	5,000	-	-
AED Replacement	9,000	-	-	-	-
<b>POLICE EQUIPMENT TOTAL</b>	<b>\$ 69,000</b>	<b>\$ 20,000</b>	<b>\$ 15,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>
<b>TOTAL POLICE</b>	<b>\$ 69,000</b>	<b>\$ 20,000</b>	<b>\$ 15,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>
<b>Department: Fire</b>					
<b>Equipment Replacement</b>					
<b>FIRE/APPARATUS EQUIPMENT</b>					
Ice Rescue Sled	\$ 6,000	\$ -	\$ -	\$ -	\$ -
Firefighting Gear	-	-	50,000	-	-
<b>EMS EQUIPMENT</b>					
Lucas Device	-	60,000	-	-	-
<b>GENERAL ADMIN. EQUIPMENT</b>					
Fire Alarm Material	15,000	-	-	-	-
Communications Equipment	72,800	-	-	-	-
<b>EQUIPMENT SUBTOTAL</b>	<b>\$ 93,800</b>	<b>\$ 60,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>

**Fiscal Year 2023-2027**  
**Five Year Capital Budget Plan (Cont.)**

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>Department: Fire (cont)</b>					
<b>Vehicle Replacements</b>					
Replace/Refurbish Engine 3	\$ -	\$ -	\$ -	\$ 600,000	\$ -
Replace Ladder 1 ***	- -	- -	- -	- -	1,500,000
Replace Ambulance 2 - 2016 Lifeline Ambulance	- -	420,000	- -	- -	- -
Replace Squad 5 - 2012 F450	- -	- -	65,000	- -	- -
Replace Marine 1	15,000	- -	- -	- -	- -
All Terrain Vehicle	- -	20,000	- -	- -	- -
<b>VEHICLE REPLACEMENT SUBTOTAL:</b>	<b>\$ 15,000</b>	<b>\$ 440,000</b>	<b>\$ 65,000</b>	<b>\$ 600,000</b>	<b>\$ 1,500,000</b>
***Fire Department is holding off replacing Ladder 1 until a new station is build. To try to have a ladder built to fit the station will cost more and limit what the Town can buy.					
<b>Department: Fire</b>					
<b>Training</b>					
One Time Training Costs For New Firefighter/ Paramedic(s)	\$ 27,303	\$ -	\$ -	\$ -	\$ -
<b>TRAINING SUBTOTAL:</b>	<b>\$27,303</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL FIRE:</b>	<b>\$136,103</b>	<b>\$500,000</b>	<b>\$115,000</b>	<b>\$600,000</b>	<b>\$1,500,000</b>

**Fiscal Year 2023-2027**  
**Five Year Capital Budget Plan (Cont.)**

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>Department: Elementary Schools</b>					
<b>Interactive Smart Boards</b>					
Fuller Meadow School	\$ 125,000	\$ -	\$ -	\$ -	\$ -
Howe Manning School	30,000	-	-	-	-
<b>Technology Infrastructure/Feasibility Study</b>					
Fuller Meadow School	-	-	20,000	-	-
Howe Manning School	-	-	20,000	-	-
<b>Bathrooms</b>					
Fuller Meadow School	-	-	100,000	500,000	500,000
<b>Flooring</b>					
Fuller Meadow School	-	150,000	-	-	-
<b>Floor Care Equipment</b>					
Howe Manning School	-	16,000	-	-	-
<b>Windows</b>					
Fuller Meadow School	-	-	200,000	2,000,000	-
<b>Boilers / Pumps &amp; Controls</b>					
Fuller Meadow School	-	-	-	200,000	1,000,000
<b>Security/Video Systems</b>					
Howe Manning School	50,000	-	-	-	-
<b>Public Address/Master Clock Systems</b>					
Fuller Meadow School	-	-	150,000	-	-
<b>TOTAL ELEMENTARY SCHOOLS:</b>	<b>\$ 205,000</b>	<b>\$ 166,000</b>	<b>\$ 490,000</b>	<b>\$ 2,700,000</b>	<b>\$ 1,500,000</b>

**Fiscal Year 2023-2027**  
**Five Year Capital Budget Plan (Cont.)**

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>General Government Information Technology Capital Plan</b>					
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	-	-	-	-
Town Hall network Storage Replacement	20,000	-	-	-	-
VMware Upgrade Project Step 2: Major License and Version Upgrade*	14,000	-	-	-	-
Antivirus Next Generation Product Upgrade (for next generation protection of virus, malware, ransomware, and attacks)	4,800	-	-	-	-
Windows Server Upgrade for 8 Virtual Servers (software and engineering service)	-	12,000	-	-	-
<b>Information Technology Total</b>	<b>\$ 89,800</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fiscal Year 2023-2027**  
**Five Year Capital Budget Plan (Cont.)**

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>Department: Administration - General</b>					
<b>Administrative</b>					
Digitizing of Historical Records (Inspectional Services)	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Digitizing of Historical Records (Health Department)	- -	63,000	- -	- -	- -
Comp & Class for DPW Union and Part-Time Employees	10,000	- -	- -	- -	- -
<b>Town Clerk</b>					
Elections/Polling Location Equipment	\$ 7,200	\$ -	\$ -	\$ -	\$ -
<b>Assessor</b>					
NEAR MAP Aerial photography & Pushpin	\$ 7,740	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ADMINISTRATION:</b>	<b>\$ 59,940</b>	<b>\$ 63,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Warrant Articles</b>					
Essex Tech - Capital Improvement Assessment	\$ 9,828	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>Total Other Warrant Articles</b>	<b>\$ 9,828</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>

## Net Fiscal Year 2023-2025 Five Year Capital Budget Plan - By Department/Building

	2023	2024	2025	2026	2027
DPW/Recreational Facilities	\$ 359,700	\$ 421,200	\$ 381,700	\$ 470,000	\$ 155,000
Police	\$ 69,000	\$ 20,000	\$ 15,000	\$ 5,000	\$ -
Fire	\$ 136,103	\$ 500,000	\$ 115,000	\$ 600,000	\$ 1,500,000
Elementary Schools	\$ 205,000	\$ 166,000	\$ 490,000	\$ 2,700,000	\$ 1,500,000
Senior Center/Old Town Hall	\$ -	\$ -	\$ -	\$ -	\$ -
IT	\$ 89,800	\$ 18,000	\$ -	\$ -	\$ -
Administration	\$ 59,940	\$ 63,000	\$ -	\$ -	\$ -
Other Warrant Articles	\$ 9,828	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Water Enterprise Fund	\$ -	\$ 1,150,000	\$ 350,000	\$ 75,000	\$ 50,000
<b>ALL DEPARTMENTS TOTAL</b>	<b>\$ 929,371</b>	<b>\$ 2,348,200</b>	<b>\$ 1,361,700</b>	<b>\$ 3,860,000</b>	<b>\$ 3,215,000</b>

## 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 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.

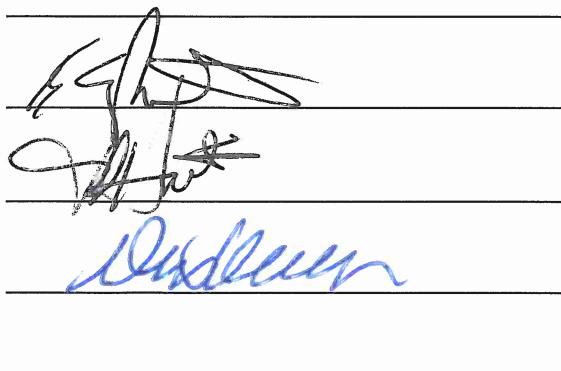
- **Safety** of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital through the mitigation of credit risk (the risk of loss due to the failure of the security issuer or backer) and interest rate risk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

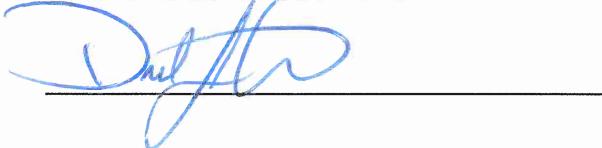

TOWN ADMINISTRATOR



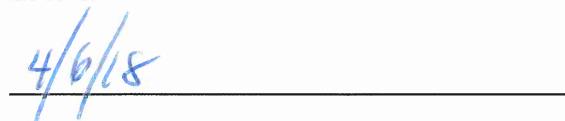
TOWN ACCOUNTANT/CHIEF FINANCIAL OFFICER



TREASURER/COLLECTOR



DATE:

  
4/6/18

# Common Municipal Finance Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

excluded amount is removed from the tax rate.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Parliamentary Procedures and Rules for Town Meeting

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

### Rules and Procedures:

1. The Moderator presides over Town Meeting and regulates the proceedings, decides all questions of order, and makes public declarations of all votes.
2. Any registered Middleton voter may speak to any Article, but all must speak politely and respectfully. Civility is required at all times
3. Voters must be recognized by the Moderator before speaking on any Article.
4. All debate must be directed through the Moderator and not to any individual.
5. Many voters may wish to speak on a topic. Therefore, it is important that speakers be direct and to the point. Speakers are encouraged to add new points to the debate rather than repeat what has already been stated.
6. Attendees are advised to listen closely to the motion as read and projected on the screen. The motion puts the Warrant Article in play and it is the motion that is voted on, not the Article as written in the Warrant. However, there should be a strong similarity between the motion and the Article.
7. Voting is most often done by voice vote. When a voice vote is not clear, the Moderator may call for a standing or counted vote to be taken.
8. The Moderator's judgment can be questioned as to the accuracy of a voice or standing vote as announced. If seven (7) people request a recount of the votes, it shall be done.
9. A voter may move to Amend an Article. Any amendment a voter intends to offer at the meeting should be submitted and reviewed by the Town Clerk, Town Counsel, and the Moderator at least two weeks in advance of the Meeting. There are times that an amendment that was not anticipated is offered by a voter during the Meeting. In such a case, the Meeting will be recessed for the Town Clerk, Town Counsel, and Moderator to review the proposed amendment and make legal and procedural recommendations if appropriate.
10. Any slide presentations, documents or demonstrations a Voter wishes to submit at Town Meeting must be made available for review by the Moderator and Town Clerk at least two weeks in advance of the meeting.

### More Formal Parliamentary Procedures:

**Quorum** is the minimum number of voters who must be present before the Town Meeting can transact business. Middleton's quorum is 100.

### Consent Agenda

A Consent Agenda groups non-controversial Articles together under one motion in order to save time in a Town Meeting. A Consent Agenda motion allows for multiple motions, under selected Warrant Articles, to be acted upon as one consolidated motion and voted without sponsor presentation and debate. If seven (7) voters raise their cards and state "Hold" on any Article, the Moderator will remove that Article from the Consent Agenda and that Article will be considered in the usual course of business. The remaining Articles will be voted as a unit.

## Motions

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

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

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

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

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

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

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

**Postpone Indefinitely** serves the same basic purpose as laying a motion on the table except that it is debatable and requires only a majority vote. If the postpone motion carries, the motion to which it applies is dead.

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

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

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



## OFFICE OF THE TOWN ADMINISTRATOR

Town of Middleton  
Memorial Hall  
48 South Main Street  
Middleton, MA 01949-2253  
978-777-3617  
[www.middletonma.gov](http://www.middletonma.gov)

## Current Board and Committee Vacancies

- Board of Appeals – 5-year term – 1 seat
- Board of Appeals – 1-year term – 1 seat
- Board of Appeals – Alternate – 1-year term – 2 seats
- Board of Health – 3-year term – 1 seat
- Board of Registrars – 3-year term – 1 seat
- Bylaw Review Committee – 3-year term – 4 open seats
- Conservation Commission – 3-year term – 1 seat
- Council on Aging – 3-year term – 3 seats
- Cultural Council - 3-year term – 3 seats
- Finance Committee - 3-year term - 2 seats
- Historical Commission – 2-year term – 2 seats
- Industrial and Commercial Design Review Committee – 3-year term - 3 open seats
- Master Plan Review Committee - 3 seats - staggered terms
- Memorial Day Committee – 3-year term – 4 open seats
- Municipal Property Tax Relief – 3-year term – 1 seat
- Planning Board – Alternate – 1-year term – 2 seats (Joint Appointment with Planning Board and Select Board)
- Rails to Trails Committee – 3-year term – 2 seats
- Recreation Commission – 3-year term – 3 seats
- Scholarship Committee – 3-year term – 3 seats

Visit [www.middletonma.gov](http://www.middletonma.gov) to complete the Appointment Form or the Talent Bank Application!

## **TOWN OF MIDDLETON TALENT BANK APPLICATION**

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

Names: \_\_\_\_\_ Telephone: \_\_\_\_\_

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

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

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

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

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

_____ Board of Health	_____ Recreation Commission
_____ Council on Aging	_____ Historical Commission
_____ Finance Committee	_____ Planning Board
_____ Board of Appeals	_____ Industrial Commercial Development Review Committee
_____ Conservation Commission	_____ Zoning Bylaw Review Committee
_____ Cultural Council	_____ Other: _____
_____ Other: _____	_____ Other: _____

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

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

\_\_\_\_\_ Winter \_\_\_\_\_ Spring \_\_\_\_\_ Summer \_\_\_\_\_ Autumn

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

---

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Please submit all responses to the Town Administrator's Office via the mailing address above or via email at:  
[jackie.bresnahan@middletonma.gov](mailto:jackie.bresnahan@middletonma.gov)



**Town of Middleton**  
**48 South Main Street**  
**Middleton, MA 01949**