

# Town of Middleton

## Town of Middleton FY23 Budget



**Adopted Version - 5/10/2022**

Last updated 07/29/22

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# INTRODUCTION

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## **Transmittal Letter**

**Office of the Town Administrator**

Welcome to the Town of Middleton FY 2023 Budget Book! Thank you to those elected and appointed officials who contributed and participated in our budget process and to the Annual Town Meeting on May 10, 2022, which approved the budget. Additional thanks to our department heads and staff, in particular Finance Director/Town Accountant Sarah Wood for the forecasting, compiling, assembling, and guidance that went into the development of the Town's FY 2023 budget.

Enclosed, you will find the Town's Operating and Capital Budgets for Fiscal Year 2023, which runs from July 1, 2022 until June 30, 2023. Of note, this budget includes the first year of debt service for the Town's \$62 million borrowing for the Municipal Facilities Complex, funds the recently updated non-union compensation plan, and continues the Town's strong commitment to capital investment through the use of Free Cash.

This budget also includes the approval of several supplemental requests including a full-time IT project manager and additional funds for tree removal. We continue to see challenges on the revenue side following the pandemic, but are committed to maintaining the Town's fiscal strength and stability while we break ground on the municipal facilities project.

## Budget Timeline

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

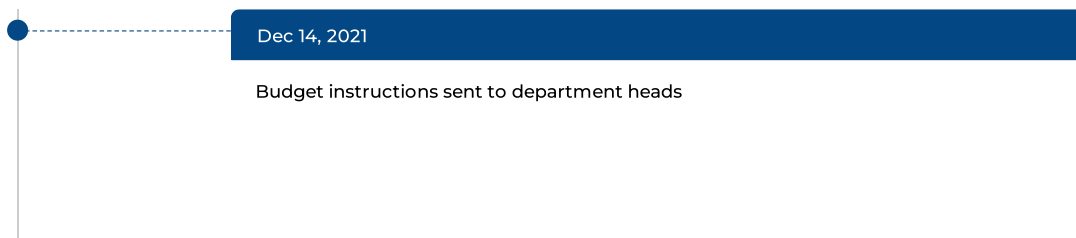
### BUDGET PROCESS

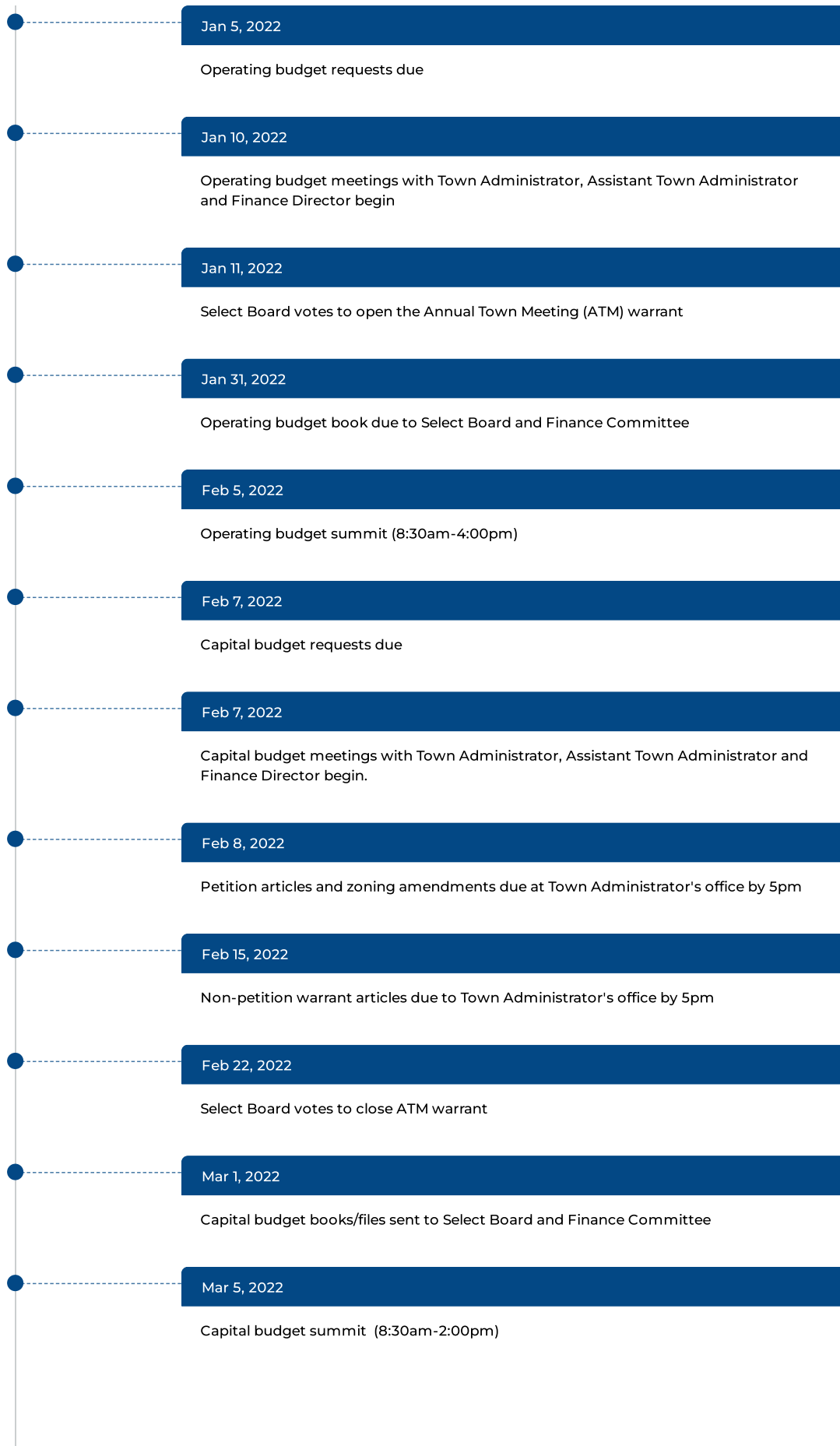
The Town of Middleton operates under State statutes. The legislative body of Middleton is an Open Town Meeting comprised of all registered voters. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects except for specific instances where statutes or regulations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

While this document may contain detailed departmental budgets, it should be noted that these are for informational purposes only. The final budget vote of Town Meeting constitutes the legal budget authority that ultimately governs the manner and amount of local funding expended during the fiscal year. Readers should also obtain a copy of the Annual Town Meeting Warrant book, which contains the actual budget articles to be voted upon. Town meeting Warrant articles contain additional funding sources used to offset the Operating Budget.

December kicks off our budget process with the operating budget instructions given to the department heads by the Town Administrator. Meetings with the Town Administrator, Finance Director/Town Accountant, Assistant Town Administrator and Department Heads occur in January and the draft operating budget is presented to the Select Board and Finance Committee and discussed the first Saturday in February. Capital budget requests are submitted in February and the draft Capital Budget is presented to the Select Board and Finance Committee the first Saturday in March. The budgets are finalized in April and presented to the public at the Annual Town Meeting for adoption.

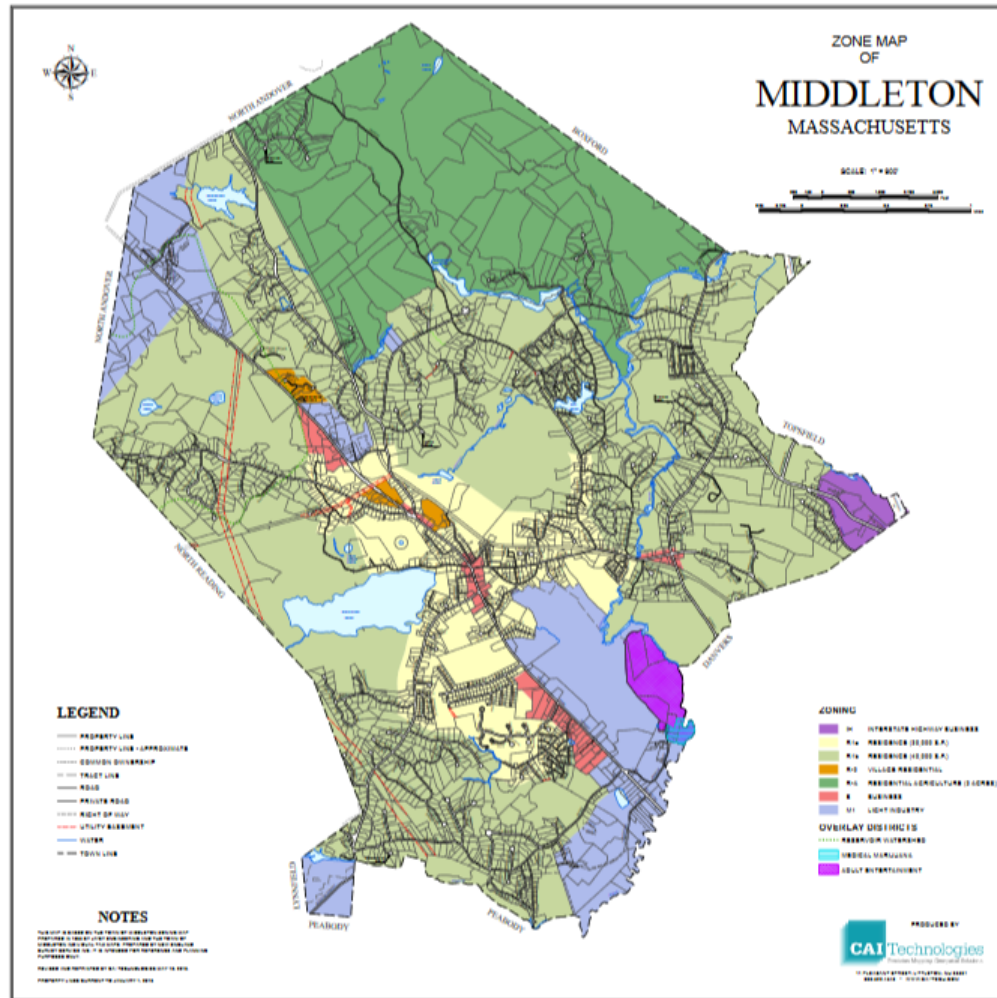
Members of the public are welcome to attend both Saturday budget meetings to be a part of the budget discussions as the operating and capital budgets are being developed as well as send questions or comments to the Select Board, Finance Committee, and town administration via e-mail. Before Town Meeting, the Town hosts a hearing on the warrant where the Town Administrator reviews the items to be voted on by Town Meeting and to answer citizen questions. We encourage all registered voters to attend the Annual Town Meeting to ask further questions and request clarification for any outstanding issues prior to voting on the budget.







# History of Middleton



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

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

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

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

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

**Year Incorporated:** 1728

**Regional Planning Agency:** Metropolitan Area Planning Council (MAPC)

**FY2022 Tax Rate:** \$13.25 per \$1,000 valuation; single rate for all property classes

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

**Population (2020):** 9,952

**Registered Voters:** 6,757

**Population Density:** 643 per square mile

**USGS Topographical Plates:** Reading and Salem;

**Coordinates:** 42.5950939°N, 71.0161643°W

**Approx. Elevation:** 98 feet (30 meters)

# Population Overview



TOTAL POPULATION

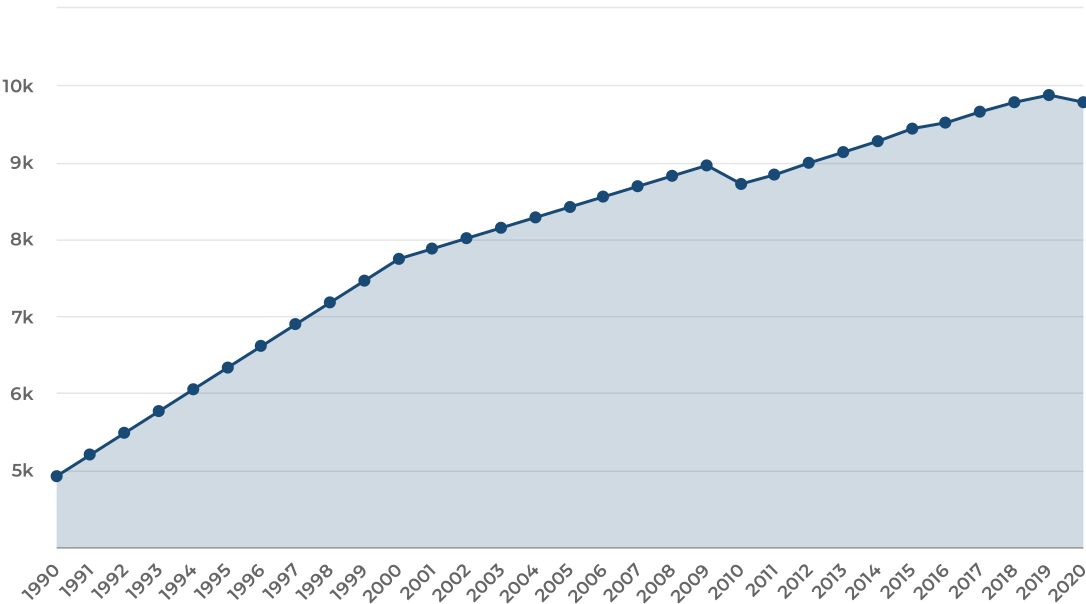
9,779

▼ .9%  
vs. 2019

GROWTH RANK

249 out of 351

Municipalities in Massachusetts



\* Data Source: American Community Survey 5-year estimates



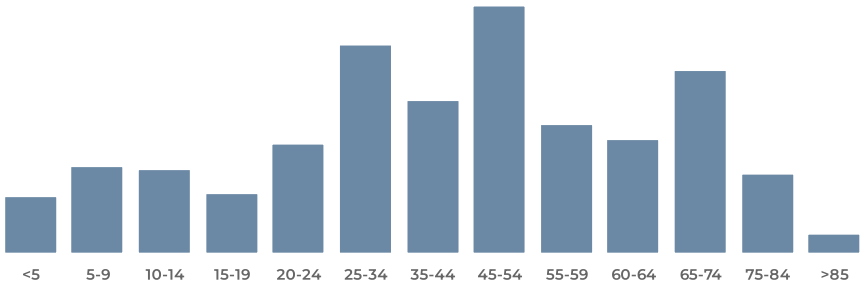
DAYTIME POPULATION

10,308

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP

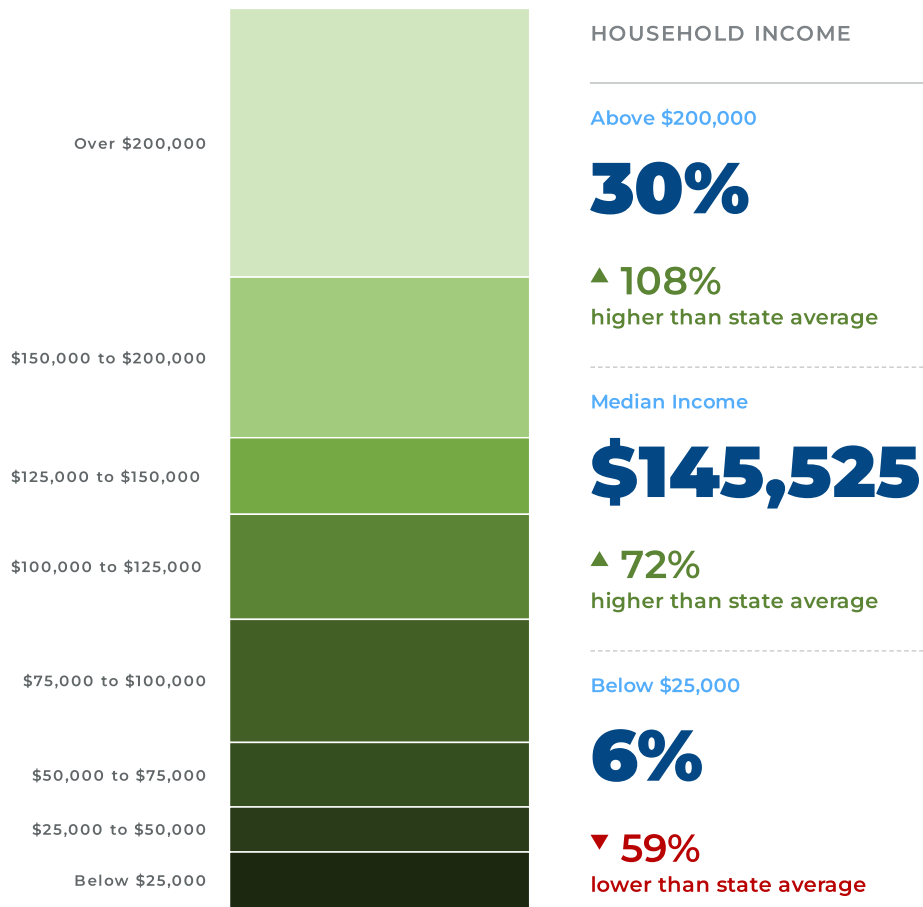


Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

\* Data Source: American Community Survey 5-year estimates

## Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



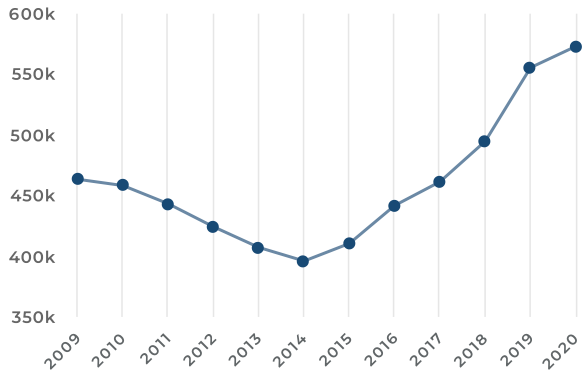
*\* Data Source: American Community Survey 5-year estimates*

# Housing Overview



2020 MEDIAN HOME VALUE

**\$573,100**

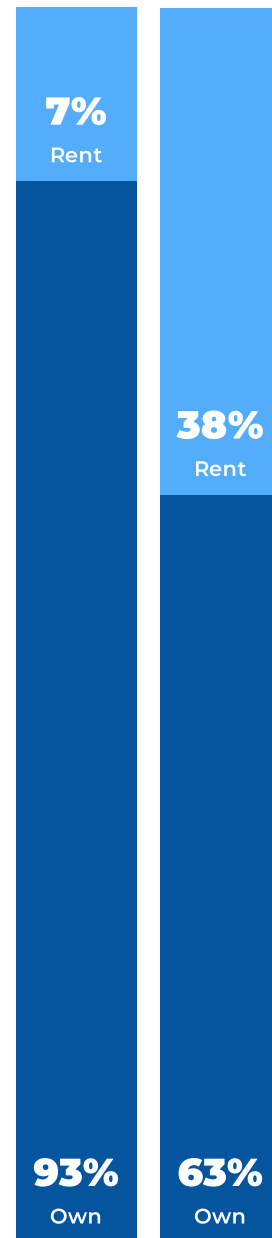


\* Data Source: 2020 US Census Bureau

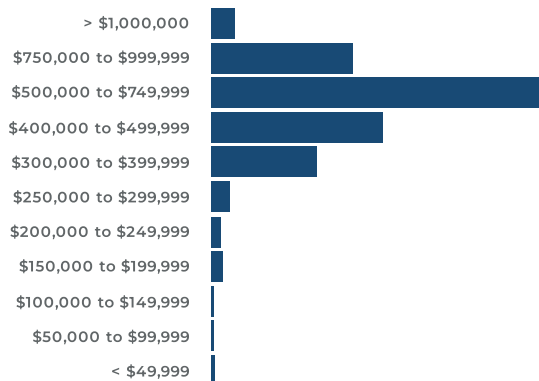
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Middleton State Avg.



## HOME VALUE DISTRIBUTION



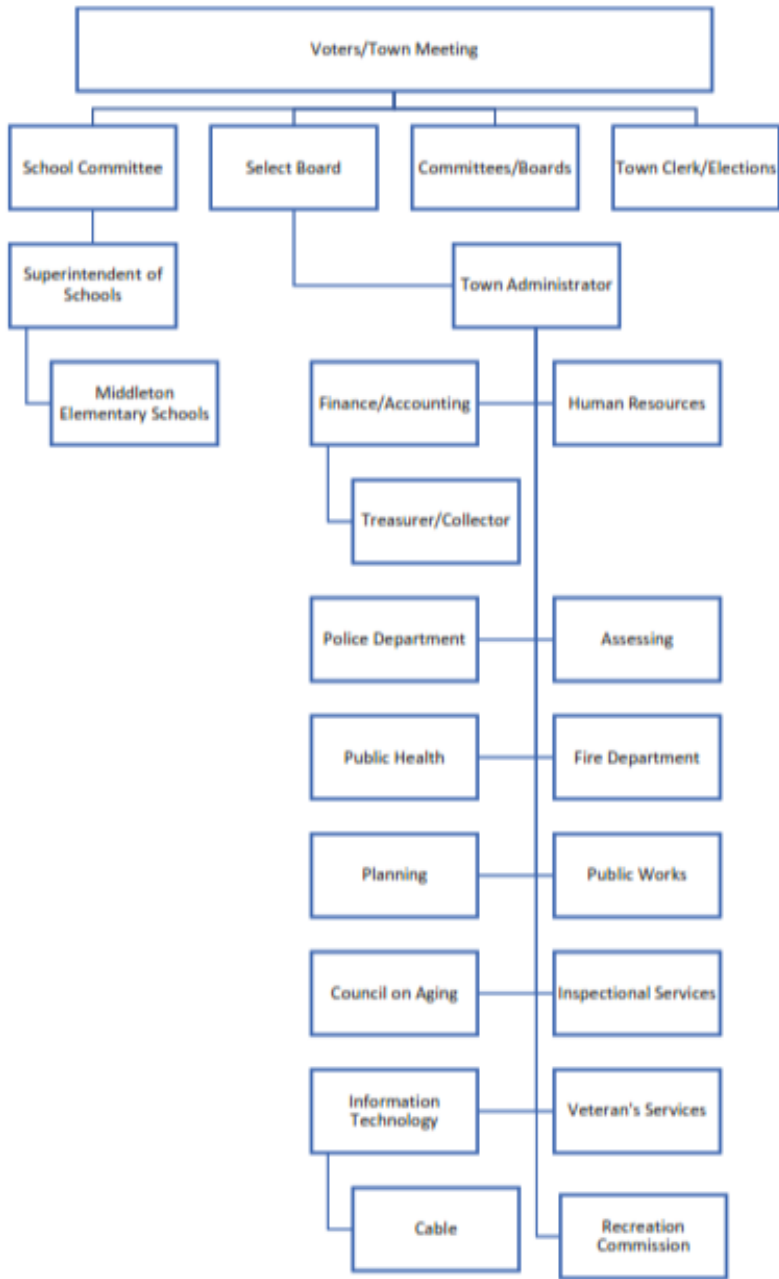
\* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

# Town of Middleton Organization Chart



## **Boards and Committees**

### **Middleton Voters Elect**

- Board of Assessors
- Select Board
- Electric Light Commission
- Elementary School Committee
- Library Trustees
- Middleton Housing Authority
- Planning Board
- Regional School Committee

### **Select Board/Moderator Appointed**

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

# Guide to the FY2023 Budget

## HOW ARE TAXES CALCULATED?

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

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

## What is a Levy Limit?

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

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

There are two components to the law:

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

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

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

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

## What are Exclusions?

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

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

## **What is the Community Preservation Act (CPA) Surcharge?**

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

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

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

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

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

### **Basis of Accounting**

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

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

### **Basis of Budgeting**

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

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

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

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

# **Town of Middleton Fund Overview**

## **Fund Overview**

A Fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. There are three categories that all funds can be divided into: governmental funds, proprietary funds, and fiduciary activities.

## **Governmental Funds**

### **General Fund**

The General Fund is the major operating fund of the Town and is used to account for all financial resources and activities, except those that are required to be accounted for in another Fund .

### **Special Revenue Funds**

The Town maintains several Special Revenue Funds which are used to account for revenues that are legally restricted to be spent for a specific purpose. These revenues must be accounted for separately from the General Fund and include revolving funds, grants, gifts/donations and receipts reserved for appropriation.

### **Capital Project Funds**

Capital Project Funds are used to account for monies expended for the acquisition or construction of major facilities or equipment. The Town's Capital Project Funds are funded primarily by the receipt of bond proceeds resulting from the Town's issuance of bonds for specific projects.

## **Proprietary Funds**

### **Enterprise Funds**

An enterprise fund is a separate accounting and financial reporting mechanism for which revenues and expenditures are segregated into a fund with financial statements separate from all other governmental activities. An enterprise fund identifies the total direct and indirect costs to provide the service and the sources and amounts of revenues that support the service for which a fee is charged in exchange for service. Direct costs generally consist of personnel services, expenses and capital outlay, which are budgeted and accounted for in the enterprise fund. Indirect costs are expenditures budgeted and accounted for in the general fund on behalf of the enterprise fund, which are allocated to the enterprise fund for funding. Examples of indirect costs are central service department costs (accounting, treasury, collections, law and the like), insurances and fringe benefits that are not budgeted and accounted for in the enterprise fund. The Town of Middleton currently has two enterprise funds

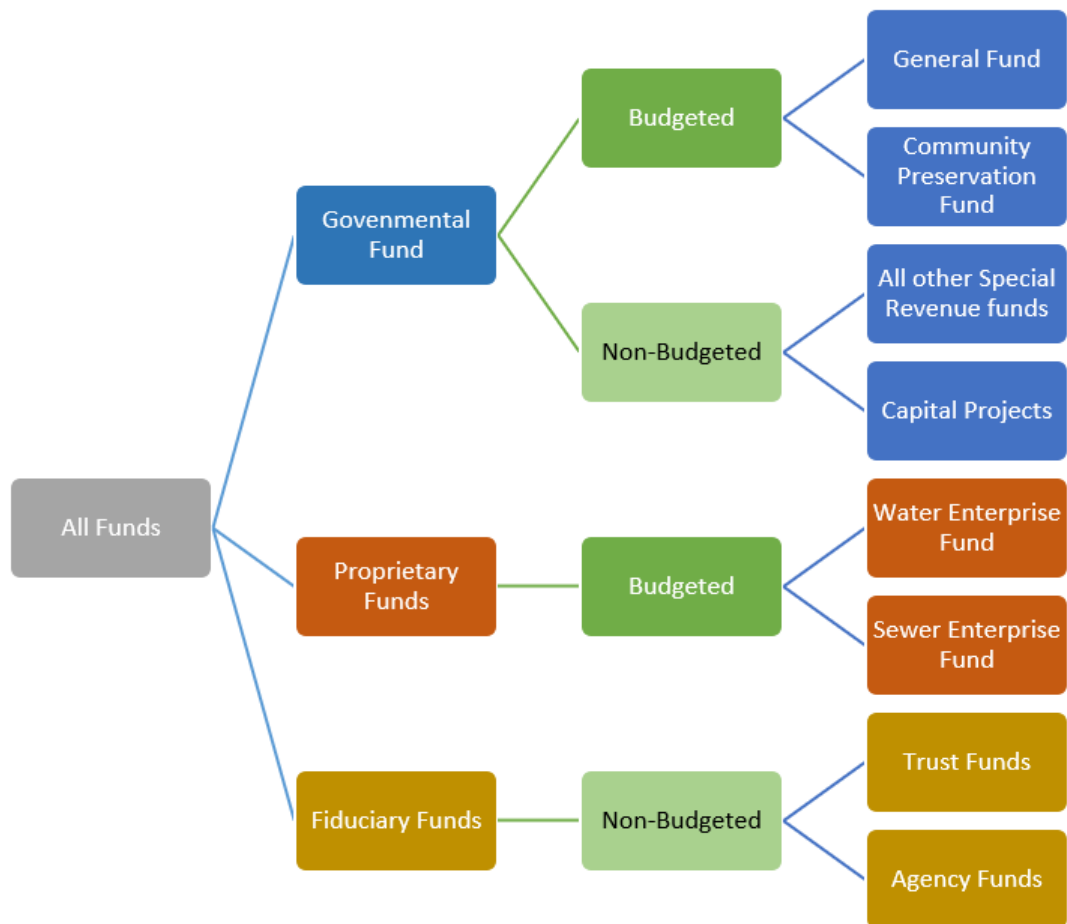
## **Fiduciary Funds**

### **Trust Funds**

Trust Funds consist of Expendable Trusts and Non-expendable Trusts. Expendable trusts are used for account for Monies Received by the Town in a trustee capacity where both the principal and the earnings of a fund may be expended. Non-Expendable Trusts are used to account for funds where the principal must, by law or covenant, remain intact. Income earned on the non-expendable trust may be expended in accordance with the conditions of the trust.

### **Agency Funds**

Agency Funds are used to account for assets held by the Town in a trustee or agent capacity.



## Budgeted Funds Overview

The Town of Middleton budgets appropriations for four separate funds as follows:

### **General Fund**

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

### **Water Enterprise Fund**

The Water Enterprise Fund is used to account for all expenses associated with the operating and maintenance of the water system which is run in conjecture with the Town of Danvers. The Town of Danvers does all the billing for the water usage within the Town of Middleton. The Town of Danvers pays an annual amount to the Town of Middleton which makes up the majority of the revenue within the enterprise fund.

**Sewer Enterprise Fund**

The Sewer Enterprise Fund is used to account for the activity related to the Southern Essex Sewer District. The District bills the Town of Middleton an annual assessment which makes up the majority of the expenses for the enterprise fund. The Town bills the residents who are tied into the sewer system on an annual basis and this revenue is recorded within the Enterprise Fund.

**Community Preservation Fund**

The Community Preservation Fund is a special revenue fund for which the funding comes from both a tax on the real estate bill of residents and a contribution from the Commonwealth of Massachusetts calculated as a percentage match of prior year revenues. Expenditures for this fund can only be used on activities provided by law and are approved and vetted by the Community Preservation Committee and presented to Town Meeting for approval.

# Select Board Priorities and Goals FY2023-FY2025

Adopted July 12, 2022

Introduction: This document is intended as a guide for the Select Board, Town Administrator, and Town departments. It is intended to provide a broad framework within which we operate and direct our time, efforts, and resources. Commencement is expected during the identified time horizon, though completion may extend past the identified time horizon.

1. Continue to support the Town Building Committee to keep the public facilities project on budget and schedule. The project will be undertaken with a long term view, ensuring it meets near and long term needs, minimizes operational costs, and takes advantage of modern building technologies. The Town will identify and pursue external funding in order to minimize the impact on property taxpayers. Alternative funding sources may include but are not limited to Community Preservation Fund, State and Federal assistance, donations, and sale of Town assets. **Period of Performance: FY23-25**

## Milestones:

- **FY23-24: Design, engineering, permitting**
- **FY24-25: Construction, site work**
- **FY25-26: Move-in, project close-out**

2. Implement the Pedestrian Improvement Plan and provide updates via Select Board meetings and the Town website. **Period of Performance: FY23-24**

## Milestones:

- **FY23: Don't Block the Box, Central Square study, website updates**
- **FY24-25: Begin sidewalk extensions**

3. Conduct a Town-Wide Fee Study. **Period of Performance: FY23-24**

## Milestones:

- **FY23: Conduct fee study; recommend changes for Select Board adoption**
- **FY24: Implement findings into FY24 budget**

4. Develop information technology with additional projects through the Regional IT Collaborative and newly funded IT position. **Period of Performance: FY23-24**

## Milestones:

- **FY23-24: Transition to Regional IT Collaborative, migrate functions**
- **FY23-25: Build local fiber network, connect to regional fiber network, continue to migrate away from paper records**

5. Increase recruitment strategies for volunteers and committees. **Period of Performance: FY23-25**

## Milestones: FY23-25: Promote vacancies using multiple means, develop and hold citizen academy

6. Support the Solid Waste Advisory Committee in developing a long term strategy for solid waste management. **Period of Performance: FY23-25**

## Milestones:

- **FY23-24: Support SWAC's data gathering; evaluation of options**
- **FY25: Implementation**

7. Develop a plan to maximize the effectiveness of American Recovery Plan Act (ARPA) funds. The focus is on long term resiliency and sustainability. To the extent practicable and permissible, ARPA funds will be used to leverage other funds.

## Period of Performance: FY23-26

## Milestones:

- **FY23: Execute commitments already voted, identify and commit 2/3 of ARPA funds**
- **FY24-26: Continue to execute commitments, commit remaining ARPA funds**

# FINANCIAL MANAGEMENT POLICIES (Adopted 4/3/2018)

## Introduction

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

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

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

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

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

## Policy Statements

1. **Budget Message:** The Town Administrator shall annually prepare a balanced budget and comprehensive Budget Message as required by state law and the Middleton Town Charter. The Budget Message shall include a detailed examination of trends in tax levy, new growth, local receipts, local aid, and available funds. The Town Charter further requires the preparation of a comprehensive five-year Capital Plan.
2. **Structurally Balanced Budget:** The Town will strive to fund recurring expenses with recurring revenues, thereby avoiding structural deficits. New operating costs associated with capital projects should be funded through the operating budget, but reflected in the capital improvement plan.
3. **Revenues:** municipal operations are funded from four primary revenue sources: 1) State Aid to Cities and Towns (a.k.a. Local Aid); 2) property taxes; 3) local receipts; and 4) other available funds. The Town Administrator, Chief Financial Officer, and other finance officials will develop an estimate prior to the commencement of the budget development process. Estimates from each source must be reasonable and based on sound information. Guidance for each revenue source is discussed below:
  - Property Tax Levy: Property taxes are the most stable revenue source. The estimate for the ensuing fiscal year shall be within the allowable levy limit under Proposition 2 ½.
  - Local Receipts: Local receipts are locally generated revenues from sources such as license and permit fees and automobile excise taxes. Local receipts are tracked and the trends analyzed in order to identify potential changes. It shall be the policy to estimate local receipts based on the trend of the most recent five years.
  - Local Aid: The State budget adopted by the Massachusetts Legislature and the Governor determines the aid each city and town will receive in the ensuing fiscal year. In most years, Middleton's budget is finalized before the State budget is adopted; at best, we have only an estimate based on the Governor's or House Ways & Means budget proposal. It shall be the policy that Local Aid for the ensuing year will be estimated at 100% of the current year, unless there is good reason to deviate, such as a known looming State deficit, Local Aid resolution, or other compelling evidence.

- Other Available Funds: These include transfers from other funds, such as from ambulance receipts to offset the operation of the Fire Department, from MELD to reimburse for expenses in areas such as insurance and pension assessments, and from other funds. Available funds can also include transfers from the Assessors overlay account, Free Cash, and various Stabilization Funds.

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

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

**5. Free Cash:** 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 are 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.

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# **BUDGET OVERVIEW**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Middleton  
Massachusetts**

For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Morill*

Executive Director

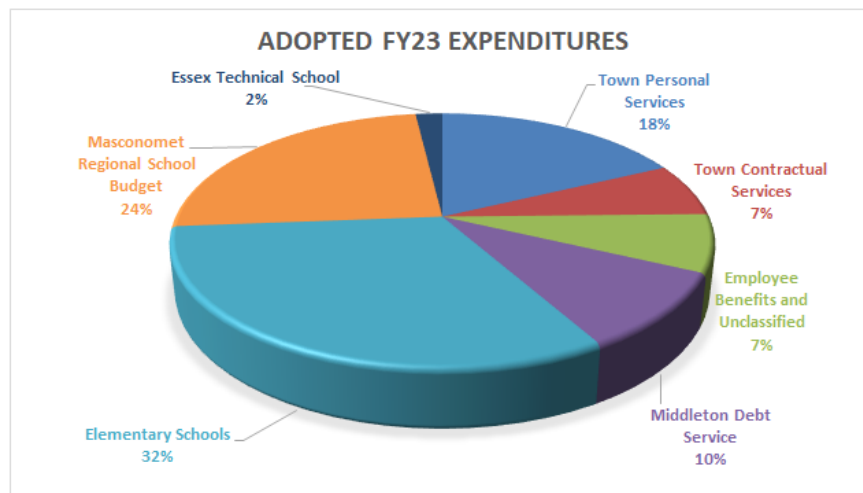
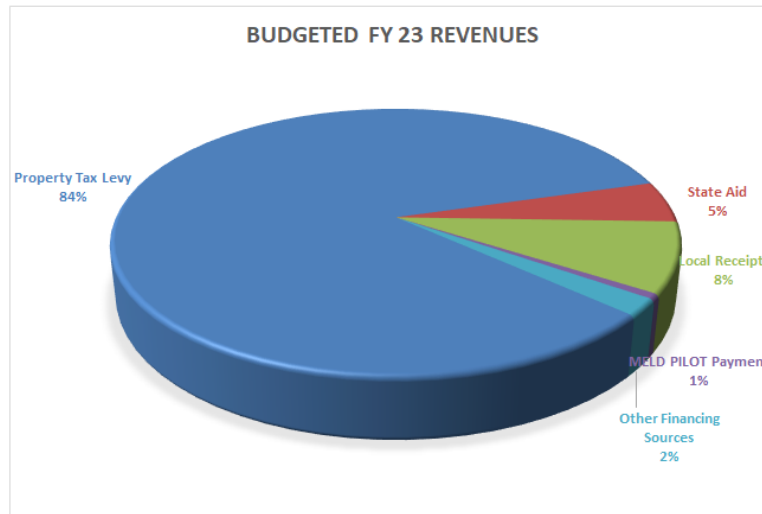
# Finance Director Budget Summary

## Introduction

This section is intended to provide highlights of the proposed FY23 budget, including revenue and expense summaries, highlights of some historical trends, and a look at some of the important policies that guide the budget development and how the Town is meeting those policy goals.

## Budget Overview

The FY23 operating budget requests for the general fund total \$43,094,112. Below is a breakdown of the revenue sources and the requested expenditures.

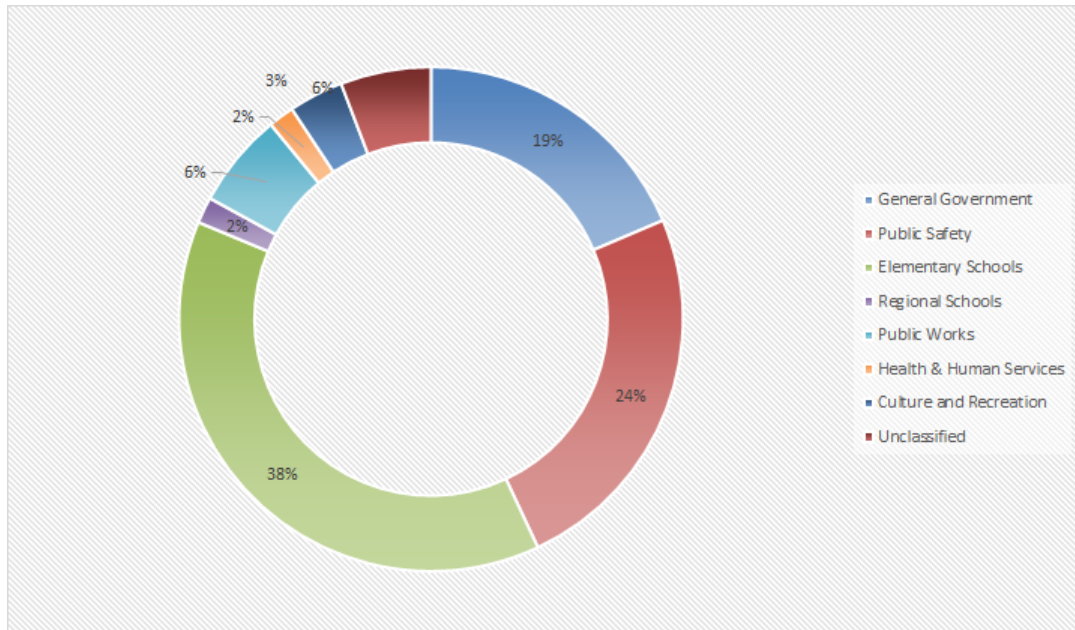


Per the FY23 operating projection, the available revenues total \$43,094,112, an increase of 10.9% over FY22. This is comprised of our tax levy, Cherry Sheet revenues, local receipts, contribution from MELD, transfers from receipt reserved for appropriation funds (e.g. Ambulance and PEG access) and indirect costs from the enterprise funds (water and SESD sewer fund).

The general fund operating budget was approved at \$43,094,112, an increase of 10.9% over FY22. All departments were instructed to add 2.5% to personnel costs for those employees that are not covered under a contract. A summary of the general fund operating budget and a break down of budgetary increases by function, excluding debt service, is provided on the following page.

## Fiscal Year 2023 Budget Comparison

| Department             | FY2022 (STM BALANCES) |                     |                     | FY 2023 (Adopted)   |                     |                     | FY22 to FY23       |              |
|------------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
|                        | Personal Services     | Contractual         | Total Budget        | Personal Services   | Contractual         | Total Budget        | \$ Change          | % Change     |
| Moderator              | 200                   | 0                   | \$200               | 200                 | 0                   | \$200               | \$0                | 0.0%         |
| Selectmen              | 308,777               | 40,615              | \$349,392           | 330,180             | 47,860              | \$378,040           | \$28,648           | 8.2%         |
| Finance Committee      | 2,121                 | 101,780             | \$103,901           | 2,174               | 101,780             | \$103,954           | \$53               | 0.1%         |
| Town Accountant        | 164,505               | 37,250              | \$201,755           | 168,557             | 37,250              | \$205,807           | \$4,052            | 2.0%         |
| Board of Assessors     | 171,253               | 12,100              | \$183,353           | 198,016             | 26,900              | \$224,916           | \$41,563           | 22.7%        |
| Treasurer/Collector    | 209,147               | 46,450              | \$255,597           | 219,043             | 45,750              | \$264,793           | \$9,196            | 3.6%         |
| Custodian of Lands     | 2,500                 | 0                   | \$2,500             | 2,500               | 0                   | \$2,500             | \$0                | 0.0%         |
| Town Counsel           | 0                     | 80,000              | \$80,000            | 0                   | 80,000              | \$80,000            | \$0                | 0.0%         |
| Information Technology | 72,253                | 306,142             | \$378,395           | 73,913              | 440,232             | \$514,145           | \$135,750          | 35.9%        |
| Town Clerk             | 137,685               | 40,650              | \$178,335           | 173,888             | 35,450              | \$209,338           | \$31,003           | 17.4%        |
| Elections              | 24,065                | 12,750              | \$36,815            | 60,499              | 18,025              | \$78,524            | \$41,709           | 113.3%       |
| Conservation Comm.     | 86,314                | 3,950               | \$90,264            | 91,183              | 3,950               | \$95,133            | \$4,869            | 5.4%         |
| Planning Board         | 111,678               | 10,310              | \$121,988           | 125,887             | 10,310              | \$136,197           | \$14,209           | 11.6%        |
| Board of Appeals       | 2,640                 | 2,050               | \$4,690             | 2,680               | 2,050               | \$4,730             | \$40               | 0.9%         |
| Master Plan Committee  | 1,452                 | 100                 | \$1,552             | 1,474               | 100                 | \$1,574             | \$22               | 1.4%         |
| Town Buildings         | 49,965                | 84,500              | \$134,465           | 51,214              | 84,500              | \$135,714           | \$1,249            | 0.9%         |
| Town Reports           | 0                     | 6,000               | \$6,000             | 0                   | 6,000               | \$6,000             | \$0                | 0.0%         |
| Police Department      | 1,776,927             | 291,275             | \$2,068,202         | 2,013,637           | 246,428             | \$2,260,065         | \$191,863          | 9.3%         |
| Fire Department        | 1,804,594             | 362,567             | \$2,167,161         | 2,007,119           | 369,017             | \$2,376,136         | \$208,975          | 9.6%         |
| Inspections Dept.      | 245,293               | 28,250              | \$273,543           | 256,919             | 28,250              | \$285,169           | \$11,626           | 4.3%         |
| Animal Control         | 23,027                | 3,900               | \$26,927            | 20,694              | 3,900               | \$24,594            | (\$2,333)          | -8.7%        |
| Constable              | 200                   | 0                   | \$200               | 200                 | 0                   | \$200               | \$0                | 0.0%         |
| Elementary School      | 9,284,493             | 3,870,098           | \$13,154,591        | 9,832,931           | 3,963,822           | \$13,796,753        | \$642,162          | 4.9%         |
| Essex Technical H.S.   | 0                     | 698,796             | \$698,796           | 0                   | 825,024             | \$825,024           | \$126,228          | 18.1%        |
| Masco School           | 0                     | 10,473,077          | \$10,473,077        | 0                   | 10,477,590          | \$10,477,590        | \$4,513            | 0.0%         |
| Masco Debt Service     | 0                     | 102,490             | \$102,490           | 0                   | 0                   | \$0                 | (\$102,490)        | -100.0%      |
| Public Works           | 727,777               | 315,800             | \$1,043,577         | 800,295             | 328,700             | \$1,128,995         | \$85,418           | 8.2%         |
| Snow and Ice           | 50,000                | 230,750             | \$280,750           | 50,500              | 235,213             | \$285,713           | \$4,963            | 1.8%         |
| Transfer Station       | 145,707               | 368,865             | \$514,572           | 149,271             | 377,000             | \$526,271           | \$11,699           | 2.3%         |
| Board of Health        | 114,457               | 24,800              | \$139,257           | 130,338             | 20,300              | \$150,638           | \$11,381           | 8.2%         |
| Council on Aging       | 201,546               | 46,217              | \$247,763           | 237,483             | 46,217              | \$283,700           | \$35,937           | 14.5%        |
| Veteran's Agent        | 19,611                | 66,900              | \$86,511            | 20,076              | 46,900              | \$66,976            | (\$19,535)         | -22.6%       |
| Tri-Town Council       | 0                     | 29,925              | \$29,925            | 0                   | 29,925              | \$29,925            | \$0                | 0.0%         |
| Garden Club            | 0                     | 5,000               | \$5,000             | 0                   | 5,000               | \$5,000             | \$0                | 0.0%         |
| Library                | 424,431               | 190,847             | \$615,278           | 468,096             | 202,686             | \$670,782           | \$55,504           | 9.0%         |
| Recreation Comm.       | 23,830                | 25,774              | \$49,604            | 25,982              | 26,874              | \$52,856            | \$3,252            | 6.6%         |
| Historical Comm.       | 0                     | 1,000               | \$1,000             | 0                   | 1,000               | \$1,000             | \$0                | 0.0%         |
| Memorial Day           | 0                     | 5,000               | \$5,000             | 0                   | 5,000               | \$5,000             | \$0                | 0.0%         |
| Chief Wills Day        | 0                     | 5,000               | \$5,000             | 0                   | 5,000               | \$5,000             | \$0                | 0.0%         |
| Debt Service           | 0                     | 1,670,494           | \$1,670,494         | 0                   | 4,212,642           | \$4,212,642         | \$2,542,148        | 152.2%       |
| Unclassified           | 0                     | 3,084,956           | \$3,084,956         | 0                   | 3,182,516           | \$3,182,516         | \$97,560           | 3.2%         |
| <b>Total Budgets</b>   | <b>\$16,186,447</b>   | <b>\$22,686,428</b> | <b>\$38,872,876</b> | <b>\$17,514,949</b> | <b>\$25,579,161</b> | <b>\$43,094,110</b> | <b>\$4,221,235</b> | <b>10.9%</b> |



### **Brief Description of Budget Changes**

**Select Board/Town Administrator** – This increase is due to contractual wage increases.

**Board of Assessors** – This increase is due to contractual services for utility valuation and cyclical inspections for residential and commercial/industrial parcels to maintain DOR requirements

**Information Technology** – Includes new initiative with the Town of Danvers for shared IT services.

**Town Clerk** – Increase in hours for Town Clerk and Assistant Town Clerk from 35-40 hours to align the office hours to that of other Town Hall offices.

**Elections** – Increase in the number of elections and to account for additional weeks of early voting. Also includes additional staffing for the increase of precincts.

**Fire Department** – Contractual wage increases, additional ambulance coverage hours due to increase in ambulance activity.

**Elementary Schools** – Moved end-user technology from capital budget into operating budget.

**Essex North Shore Technical High School** – Increase in number of students enrolled in regional school.

**Public Works** – Increase in wages due to a change in policy for positions split with the water enterprise fund, they are now included in the indirect costs calculation vs directly budgeted for accounting purposes. Slight increase in tree removal budgets and equipment repairs.

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

**Library** – Increase in wages to account for the final year of the three-year rate adjustment. Increase in Library Director hours from 35 hours/week to 40 hours/week.

**Debt Service** – The current year numbers include the first payments of the \$62M municipal complex bonds.

**Unclassified** – The primary cause of the increase in this line item health insurance as we are budgeting for a 10% rate increase although we know rates will not increase to that extent. There are also more employees on the Town's plans than there have been in the past. Property and liability insurance has also been increased by

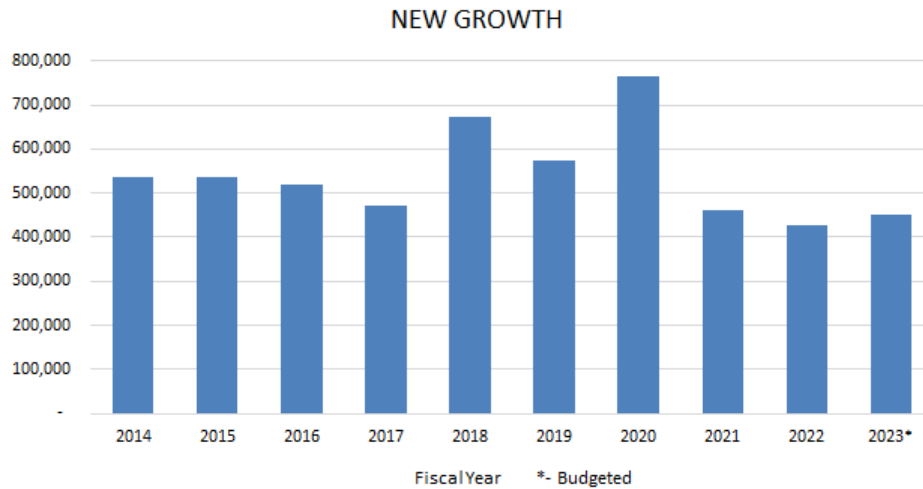
10% to reflect the decrease in rewards that typically offset the premium as many programs that the Town typically partakes in were unavailable due to the ongoing pandemic. The Town also saw a large increase in our 111F insurance premium due to an increase in claims reported.

## Revenue Highlights

### Taxes

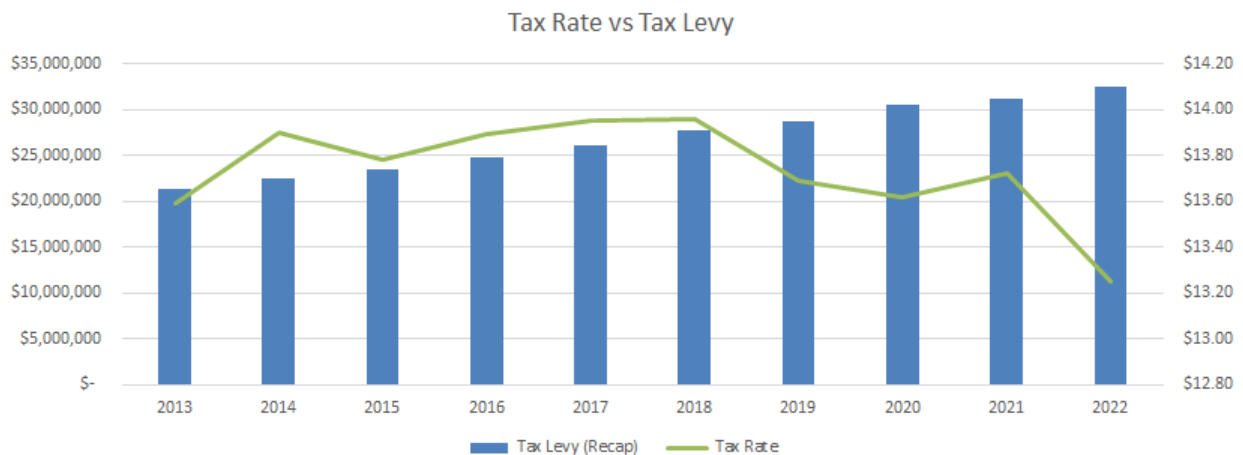
As shown in the tables on the preceding pages, property taxes make up 84% of the Town's general fund funding sources. There are three main factors that can affect the amount of revenue generated by real and personal property taxes; automatic 2.5% increase, new growth and overrides/exclusions.

The 2.5% increase over the prior year levy is estimated to be \$796,599. In FY23 based on historic trends we are conservatively estimating new growth to be \$450,000.



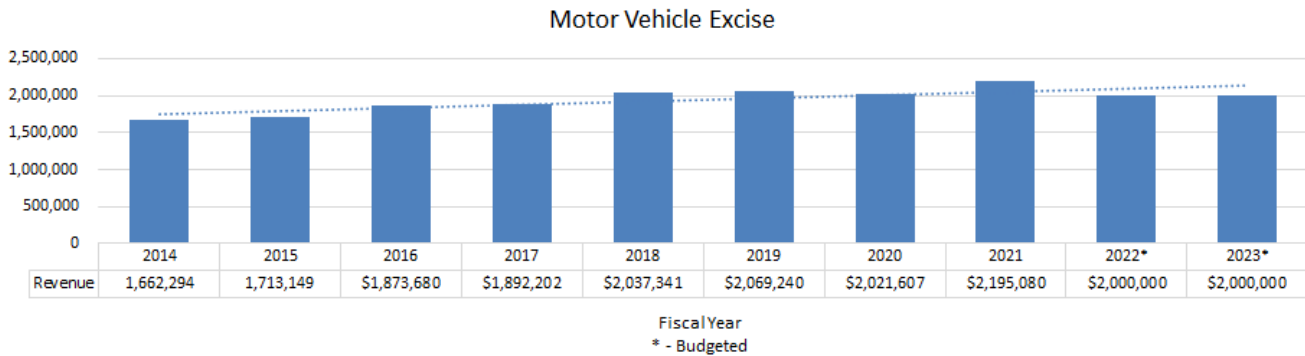
The Town successfully passed a debt exclusion for the construction of the public facilities complex at 105 South Main Street. Exclusions/overrides are the only ways in which the Town can permanently increase the tax levy to exceed the levy ceiling. In FY22 the Town's levy ceiling was \$61,329,022. The override of the new public facilities complex is included in the overall debt exclusion total of \$3,901,765.

The Town tax levy is well below the levy ceiling. The Town's Maximum Allowable Levy for FY 22 was \$33,863,977; we are over this number as new debt exclusions are added into the FY23 estimate. For FY22 our excess levy capacity was \$717,071. FY22 was also a revaluation year so we saw a decrease in the tax rate as values of properties increased.



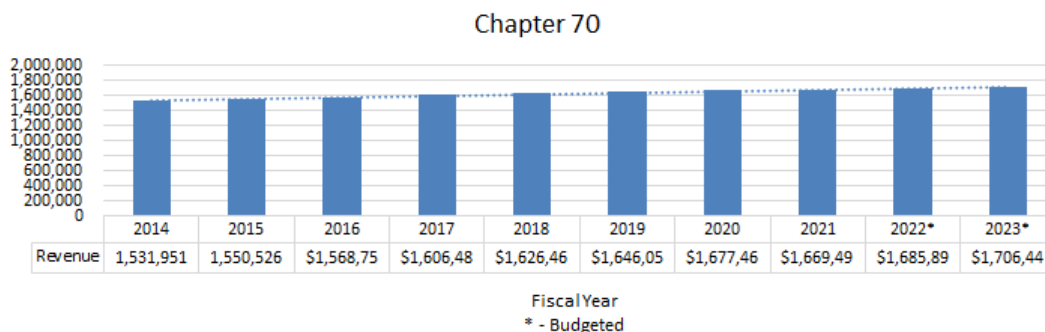
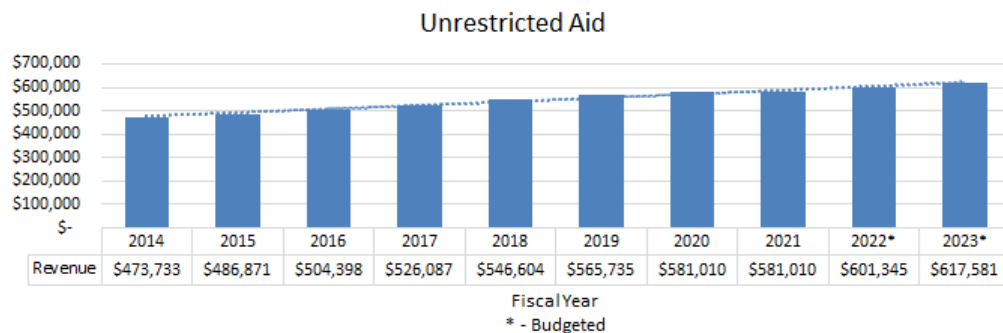
## Motor Vehicle Excise Tax

This is the third largest revenue source for the Town and the largest source of local receipts. It is difficult to predict the revenue trends as it is based on the value of the vehicles owned by residents. We have been waiting to see a decline in motor vehicle excise taxes, but it has not yet happened. We have maintained the budget in FY23 at \$2,000,000. The first commitment of the year is scheduled to go out at the end of February and is totaled at \$1,668,248.



## State Aid

The primary source of state aid for the Town is Cherry Sheet revenues. This consists of local aid and specific reimbursements and distributions such as aid to public libraries, veterans' benefits, state owned land, charter school tuition and a number of other items. We are using the Governor's proposed numbers for FY23 as a final budget will not be approved for several months. As the state budget goes through the various approvals, the state aid budget will be updated as needed.



## Historical Revenues by Source

| Historical Revenues by Sources |               |               |               |               |               |               |               |           |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|
| Fiscal Year                    | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022*         | 2023*     |
| Tax Levy                       | \$ 24,715,758 | \$ 25,957,844 | \$ 27,500,025 | \$ 28,904,544 | \$ 30,039,647 | \$ 31,306,076 | \$ 32,155,023 | \$ 36,121 |
| State Aid                      | 2,150,789     | 2,257,920     | 2,292,743     | 2,367,469     | 2,344,911     | 2,395,795     | 2,079,743     | 2,155,    |
| Local Receipts                 | 3,445,685     | 3,642,017     | 3,935,629     | 4,180,705     | 3,963,508     | 4,112,922     | 3,576,844     | 3,671     |
| MELD                           | 240,000       | 220,000       | 204,000       | 223,000       | 176,000       | 230,000       | 243,253       | 262       |
| Transfers In                   | 416,000       | 685,503       | 749,401       | 982,852       | 795,311       | 1,256,216     | 939,424       | 878       |
| Total                          | \$ 30,968,232 | \$ 32,763,284 | \$ 34,681,798 | \$ 36,658,570 | \$ 37,319,377 | \$ 39,301,009 | \$ 38,994,287 | \$ 43,091 |
| * = Budgeted                   |               |               |               |               |               |               |               |           |

| Reserve Balances                   |                     |                     |                     |                     |                     |                     |                     |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                    | FY2015              | FY2016              | FY2017              | FY2018              | FY2019              | FY2020              | FY2021              |
| Free Cash*                         | \$ 2,827,353        | \$ 2,342,514        | \$ 1,997,831        | \$ 2,208,799        | \$ 2,201,174        | \$ 3,224,241        | \$ 2,736,593        |
| Stabilization                      | 1,725,063           | 1,779,386           | 1,884,030           | 1,941,665           | 1,534,903           | 1,859,534           | 1,952,521           |
| Capital Stabilization              | -                   | -                   | -                   | -                   | 419,227             | 681,430             | 715,505             |
| Special Education Stabilization    | -                   | -                   | -                   | 100,168             | 157,270             | 213,716             | 224,403             |
| Retirement Stabilization           | -                   | -                   | -                   | -                   | 25,202              | 284,146             | 298,355             |
| Sewer Enterprise Retained Earnings | -                   | -                   | -                   | 37,255              | 46,908              | 61,296              | 65,850              |
| Water Enterprise Retained Earnings | -                   | -                   | -                   | -                   | -                   | -                   | 1,156,511           |
| <b>Total</b>                       | <b>\$ 4,552,416</b> | <b>\$ 4,121,900</b> | <b>\$ 3,881,861</b> | <b>\$ 4,287,887</b> | <b>\$ 4,384,683</b> | <b>\$ 6,324,363</b> | <b>\$ 7,149,738</b> |

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

## Other Post-Employment Benefits (OPEB)

The Town operates the OPEB fund as a trust fund for the use of paying future OPEB benefits. As of June 30, 2021, the net OPEB Obligation for the Town was \$20,079,348. This increase is due to service cost, interest and payments as well as assumption changes (change in discount rate due to GASB 75 standards).

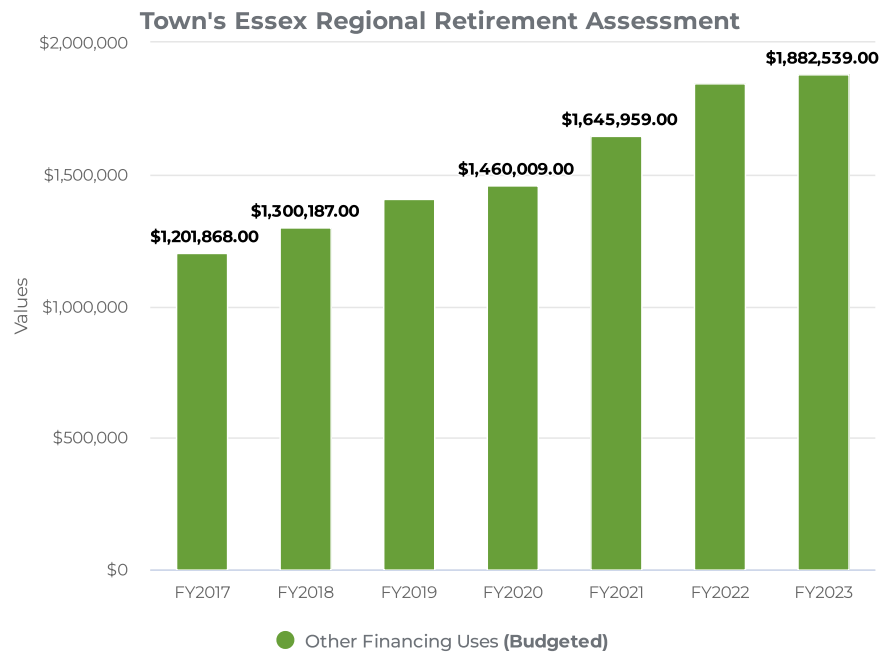
### TOWN OF MIDDLETON, MA NET OPEB LIABILITY ACTUARIALS DATED 7/1/14 THROUGH 7/1/19

| ACTUARIAL<br>DATE | FISCAL YEARS<br>ENDING | NET OPEB<br>LIABILITY | CHANGE         | % CHANGE | % FUNDED |
|-------------------|------------------------|-----------------------|----------------|----------|----------|
| 7/1/2012          | 6/30/2013, 6/30/2014   | \$ 13,926,650         |                |          | 0.00%    |
| 7/1/2014          | 6/30/2015, 6/30/2016   | \$ 13,216,570         | \$ (710,080)   | -5.4%    | 0.00%    |
| 7/1/2016          | 6/30/2017              | \$ 18,724,749         | \$ 5,508,179   | 29.4%    | 5.24%    |
| 7/1/2017 **       | 6/30/2018              | \$ 21,003,940         | \$ 7,787,370   | 37.1%    | 4.54%    |
| 7/1/2017 **       | 6/30/2019              | \$ 24,436,261         | \$ 5,711,512   | 23.4%    | 5.03%    |
| 7/1/2019          | 6/30/2020              | \$ 17,937,213         | \$ (6,499,048) | -36.2%   | 7.09%    |
| 7/1/2019          | 6/30/2021              | \$ 20,079,348         | \$ 2,142,135   | 10.7%    | 8.49%    |

\*\* GAB 74 & 75 Implemented

## Essex Regional Retirement Assessment

The Town is a member of the Essex Regional Retirement System. As such, an annual assessment is charged to the Town based on the prior year's pensionable salary information. In FY 2023 the assessment is anticipated to increase by 1.87%. Middleton pays the full amount on July 1<sup>st</sup> to take advantage of the savings offered by Essex Regional Retirement System and allocates to the Middleton Electric Light Department their share of this expense. In FY 2023 it is anticipated that the Town's share of the retirement assessment will be \$1,882,538.



## **Middleton's Financial Management Policies**

### **Item #4: Stabilization Funds**

#### **General Stabilization Fund**

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

|                                                                  |              |
|------------------------------------------------------------------|--------------|
| General Stabilization Fund Balance as of 4/30/2022               | \$2,180,536  |
| Fiscal Year 2023 Proposed general fund operating appropriation   | \$43,094,112 |
| General Stabilization Fund balance as a % of GF operating        | 5.1%         |
| 5% of current year budgeted general fund operating appropriation | \$2,154,706  |
| 7% of current year budgeted general fund operating appropriation | \$3,016,588  |

#### **Capital Stabilization Fund**

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

|                                                                  |              |
|------------------------------------------------------------------|--------------|
| Capital Stabilization Fund Balance as of 4/30/2022               | \$888,156    |
| Fiscal Year 2023 Proposed general fund operating appropriation   | \$43,094,112 |
| Capital Stabilization Fund balance as a % of GF operating        | 2.1%         |
| 3% of current year budgeted general fund operating appropriation | \$1,292,823  |
| 5% of current year budgeted general fund operating appropriation | \$2,154,706  |

#### **Pension Stabilization Fund**

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

|                                                    |           |
|----------------------------------------------------|-----------|
| Pension Stabilization Fund Balance as of 4/30/2022 | \$426,267 |
|----------------------------------------------------|-----------|

#### **Special Education Stabilization Fund**

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

|                                                              |             |
|--------------------------------------------------------------|-------------|
| Special Education Stabilization Fund Balance as of 4/30/2022 | \$358,529   |
| Average of past five years actual special education spending | \$2,943,332 |
| Difference to \$350,000                                      | \$8,529     |

### **Item #5: Free Cash**

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

|                                                                      |              |
|----------------------------------------------------------------------|--------------|
| Free Cash Certification as of 7/1/2021                               | \$3,958,094  |
| Fiscal Year 2022 operating appropriation                             | \$38,872,876 |
| Free Cash Certification as a % of prior year operating appropriation | 10.2%        |
| Free Cash Balance after 2022 Annual Town Meeting                     | \$1,698,135  |
| Fiscal Year 2022 operating appropriation                             | \$38,872,876 |
| Free Cash Certification as a % of prior year operating appropriation | 4.4%         |

### **Item #6 Excess Levy Capacity**

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

|                                                                    |              |
|--------------------------------------------------------------------|--------------|
| Excess Levy Capacity from Fiscal Year 2022 Tax Rate Recapitulation | \$717,071    |
| Fiscal Year 2022 Tax Recap General Fund Appropriation              | \$39,282,515 |
| Excess Levy Capacity balance as a % of GF operating                | 1.8%         |

#### **Item #7 Reserve Funds**

##### General Reserve Fund

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

|                                                                                         |              |
|-----------------------------------------------------------------------------------------|--------------|
| Proposed Fiscal Year 2023 General Reserve Fund                                          | \$100,000    |
| Fiscal Year 2023 Proposed general fund operating appropriation (excluding schools)      | \$17,994,745 |
| General Reserve Fund as a % of general fund operating appropriation (excluding schools) | 0.6%         |
| 1% of proposed FY23 General Fund operating appropriation (excluding schools)            | \$179,947    |

#### **Item #8 Debt Management**

##### Annual Debt Service - **Exclusive of Exempt Debt**

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

|                                                                                                |              |
|------------------------------------------------------------------------------------------------|--------------|
| Fiscal Year 2023 annual debt service exclusive of exempt debt                                  | \$285,033    |
| Fiscal Year 2023 Proposed general fund operating appropriation                                 | \$43,094,112 |
| Annual debt service exclusive of exempt debt as a % of current year general fund appropriation | 0.7%         |

##### Annual Debt Service - **Inclusive of Exempt Debt**

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

|                                                                                                |              |
|------------------------------------------------------------------------------------------------|--------------|
| Fiscal Year 2023 annual debt service inclusive of exempt debt                                  | \$4,212,642  |
| Fiscal Year 2023 Proposed general fund operating appropriation                                 | \$43,094,112 |
| Annual debt service exclusive of exempt debt as a % of current year general fund appropriation | 9.8%         |

#### **Municipal and Reserve Fund Balances**

|                                                       |             |
|-------------------------------------------------------|-------------|
| Free Cash Balance 5/10/2022 (post town meeting votes) | \$1,698,135 |
| General Stabilization Fund as of 4/30/2022            | \$2,180,536 |
| Capital Stabilization Fund as of 4/30/2022            | \$888,156   |
| Retirement Stabilization Fund Balance as of 4/30/2022 | \$426,267   |

|                                                              |             |
|--------------------------------------------------------------|-------------|
| Special Education Stabilization Fund Balance as of 4/30/2022 | \$358,529   |
| Ambulance Fund as of 4/30/2022                               | \$1,054,238 |
| PEG Fund Balance as of 4/30/2022                             | \$499,171   |
| OPEB Trust Balance as of 4/30/2022                           | \$2,053,468 |
| Special Education Reserve Fund Balance 4/30/2022             | \$149,870   |

## Town of Middleton Strategic Plan

The priorities and goals of the Select Board were developed over several months. As issues of concern and potential solutions for those issues came up during regular Select Board meetings, budget workshops, and joint meetings of the Select Board and Finance Committee, Town Administration documented both the concerns and the potential solutions. Ahead of the Town Administrator's evaluation as well as the implementation of a new town-wide employee evaluation, the staff provided the goals to the Select Board at a public meeting and the Board provided feedback on the goals, implementation strategy, and timeline. The revised goals were then approved by the Select Board during an open session.

The Select Board adopted new FY 23-25 goals. Several of those goals have financial implications that were worked into the budget process before those goals were finalized at the start of FY 23.

1. Town Building Committee – FY 23 sees the first year of the debt service for the borrowing for the construction of the new Municipal Facilities Project.
2. Pedestrian Improvement Plan – goals were developed in the fall of FY 2022 through a Pedestrian Improvement Summit. That plan included several budgetary items for future years' construction projects as well as an FY 23 capital item for the Central Street traffic study and several smaller items such as line painting, "Don't block the box," and signage at crosswalks and intersections.
3. Town-Wide Fee Study – discussed throughout the budget process were revenue challenges. This item will include a review of all fee-based revenue streams in the coming fiscal years with changes affecting the FY 24 budget.
4. Information Technology – during the budget process, there was a renewed commitment for information technology and cybersecurity, including additional staff capacity through either a new hire or shared services, as well as continued support for IT investment in the capital budget.
5. Increase recruitment strategies for volunteers and committees – no budgetary implications.
6. Solid Waste Advisory Committee – during the FY 23 budget process the Select Board and Finance Committee had discussions with Town Administrations about the ongoing challenges and increased costs for the Town's transfer station, including the reflection that the discussion of these challenges and costs needs to be continued beyond and outside of the budget process. That discussion led to the creation of this new committee and subsequent goal that will lead to reports and future impacts on staffing, operations, and the budget.
7. ARPA – The ARPA funds are outside of the normal budget process, but they can increase long term resiliency and sustainability. This goal will impact the budget in FY 23-25 in that ARPA will, to the extent practicable and permissible, be used to leverage other funds. This is an ongoing discussion and will be revisited during the upcoming fiscal year.

## Short-term Factors

In December 2021, Finance Director/Town Accountant Sarah Wood distributed budget instructions and documents to Town departments. The instructions directed departments to submit level service expense budgets and to budget wages in accordance with settled contracts and 2.5% for non-union employees. Non-union employees received only a 1% COLA in FY22 and we knew we needed to do better this year.

As we had done the past several years, we also encouraged departments to submit supplemental budget requests. These requests allow departments to propose new or expanded programs and allow us to see where departments may go in the future. This practice was adopted about 6 years ago. It has proven to be effective in identifying future needs and providing flexibility as needs change. It has also shown departments that we are not content to simply remain static.

Throughout the month of January, Sarah Wood, Assistant Town Administrator/Human Resources Director Jackie Bresnahan, and I met with departments to review budget requests. From those budget submittals and meetings, we started to build the enclosed spending plan. As is always the case early in the process, there remained a number of unknowns on both the revenue and expenditure side. These will be expanded upon in the revenue and expenditure summaries.

Due to the aforementioned revenue and expenditure unknowns, we had to make certain assumptions. We made these conservatively. This conservative approach minimizes surprises as those unknowns reveal themselves. Our conservative approach has benefitted us during my six years in Middleton. In Massachusetts, revenues are largely limited by the provisions of Proposition 2½, the state's property tax cap law. Although challenging, Proposition 2 ½ provides a degree of predictability to us as well as to property taxpayers. The most unpredictable revenue sources in our budget are State Aid to cities and towns (local aid) and local receipts. On the expenditure side the most unpredictable cost centers are school assessments and employee benefits, particularly health insurance and retirement. This memorandum summarizes the Town's revenue and expenditure picture and concludes with a summary.

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

### PROPERTY TAXES

The property tax levy is the largest revenue source and is the most predictable. The levy consists of last year's property tax levy, the allowable 2½% increase, an estimate of new growth, and amounts voted by Proposition 2½ overrides and debt exclusions. The tax levy is proposed to increase in FY23 by the statutory 2½% or \$796,599 and new growth is estimated at \$450,000. Excluded debt is \$3,901,765. The allowable levy limit for FY23 is \$36,522,022.

### LOCAL RECEIPTS

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

Meals Tax: Since its adoption in 2016, we have conservatively estimated our meals tax estimates. In FY23 we are budgeting \$250,000 in meals tax.

Rooms Tax: Rooms excise saw the most significant impact from COVID. Unlike meals taxes, lodging taxes have not recovered as the leisure and hospitality industry continues to struggle. We are budgeting \$110,000 in FY23.

Motor Vehicle Excise Tax: We have spoken every year about auto excise taxes. We have been expecting a decline based on national projections of new vehicle sales. To date this has not come to fruition. One of the impacts of COVID is the decline in ridership on public transportation. This has led to an increase in purchases of new and late model used cars. Coupled with supply chain issues, the price of new and used vehicles has increased dramatically. This benefits MVE taxes. We are projecting \$2,000,000.

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

## AVAILABLE FUNDS

Available funds are internal transfers from other funds. Middleton transfers money from ambulance collections to offset the operation of the Fire Department, from the Middleton Electric Light Department (MELD) to reduce the tax rate, and from the South Essex Sewer District (SESD) and Water Enterprise funds to reimburse the general fund for expenses such as health and property insurance and retirement assessments. Available funds can also include transfers from sources such as the Assessors overlay account, free cash, and stabilization. The contribution from MELD is \$262,979. This category totals \$1,216,017.

## LOCAL AID

Local aid from the State is the final revenue category. There are aid categories for general government and for schools and they are reflected on the Cherry Sheets. There are also charges which deduct from our aid. At this point the State budget has not been adopted. The Governor's budget was released as we began meeting with the Select Board and Finance Committee regarding the budget. The House and Senate had yet to unveil their budgets. At Town Meeting, and as this GFOA Budget goes to final print, we don't know final local aid numbers. Typically, the Governor's House 1 Budget is the floor and later versions adopted by the House and Senate are the same or higher.

Using the Conference Committee's proposed numbers, school aid (c. 70) is proposed to increase by \$41,130. The largest non-school local aid category is Unrestricted General Government Aid (UGGA). UGGA increases \$32,473 above FY22. We also receive aid for State-Owned Land, Public Libraries, Veterans' Benefits, and Elderly & Veterans Exemptions.

## **Priorities & Issues Factored into the FY23 Budget**

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

### **EDUCATION**

Public education makes up about 62% of the operating budget. The initial Middleton Elementary Schools (MES) budget proposed an increase of \$642,162 or 4.9%. The Middleton School Committee and administration started their process around the same time as the Town. Their final budget, incorporated herein, is a more refined picture and was certified in March. The initial Masconomet Regional School District budget provided a preliminary snapshot. Early in the process, we projected that Middleton's assessment would decrease by \$80,629 or 0.8%. The debt service assessment is a negative, as the Mass. School Building Authority reimbursement exceeds the debt service. Additional iterations were provided throughout the process. The Regional School certified its budget in March, and details are located within this document. Middleton's assessment for Essex North Shore Agricultural & Technical School District (Essex Tech) was not known at the start of the process, but was finalized prior to Annual Town Meeting. It is \$825,024.

### **PAY EQUITY ADJUSTMENTS**

During each of the past six years, we were presented with requests to adjust the compensation of particular employees. These requests are frequently met with frustration by decision makers. At the 2019 joint meeting of the Select Board and Finance Committee, we were given clear instructions to undertake a focused compensation study in order to eliminate or reduce these requests. The stated purpose was to bring compensation into line with the market (external equity) and with internally comparable positions. The Massachusetts Pay Equity Act requires this, as do sound personnel management practices. Demonstrated inequities can expose the Town to liabilities and foment discontent among coworkers. In order to limit our exposure and in keeping with the clear direction of the boards, we undertook a study of department heads and assistants. This identified a number of disparities that must be addressed.

We worked with the Collins Center at UMass-Boston to finalize a classification of positions. That plan was presented to the Select Board during the FY 23 budget process. A number of policies were adopted to bring the Town into best practices and address the equity issues. The salary increases from this study are incorporated into the salary lines of the affected departments. The Select Board also committed to revisiting the compensation plan further during FY 23 with a policy for FY 24 to keep compensation updated and relevant for future years.

### **HEALTH INSURANCE**

Based on conversations with the Massachusetts Interlocal Insurance Association (MIIA), we had initially budgeted a 10% increase in health insurance. We received our actual renewal in advance of Town Meeting, and while this line saw an increase, it was less significant than anticipated. We anticipate this remaining a cost driver in future budget years.

### **THE GREAT RESIGNATION**

Like most American employers, the Town has not been immune to the effects of the "great resignation". We have had a number of positions turn over in the past 18 months. While this creates near-term stress, an infusion of new blood makes an organization stronger and more resilient. That has certainly been our case. The Town has filled the major vacancies. We have a small number of open positions that can best be described as the normal churn.

# FY 2023 Projected Operating Budget Revenues and Expenditures

## Town of Middleton Fiscal Year 2023 Summary of Operating Budget Revenues and Expenditures

### REVENUES

|                                         | FY2022<br>BUDGET     | FY2023<br>BUDGET     | \$ Change           | % Change     |
|-----------------------------------------|----------------------|----------------------|---------------------|--------------|
| <b>PROPERTY TAXES</b>                   |                      |                      |                     |              |
| Prior Year Levy Limit                   | \$ 30,670,471        | \$ 31,863,977        |                     |              |
| 2.5% Increase                           | \$ 766,762           | \$ 796,599           |                     |              |
| New Growth                              | \$ 426,744           | \$ 450,000           |                     |              |
| <b>TOTAL LEVY LIMIT</b>                 | <b>\$ 31,863,977</b> | <b>\$ 33,110,576</b> |                     |              |
| Debt Exclusion                          | \$ 1,357,476         | \$ 3,901,765         |                     |              |
| Excess Levy Capacity                    | \$ (717,071)         | \$ (490,317)         |                     |              |
| <b>TOTAL MAXIMUM LEVY LIMIT</b>         | <b>\$ 32,504,382</b> | <b>\$ 36,522,024</b> | <b>\$ 4,017,642</b> | <b>12.4%</b> |
| <b>STATE AID</b>                        |                      |                      |                     |              |
| Cherry Sheet Receipts                   | \$ 2,423,144         | \$ 2,492,158         |                     |              |
| Less Offsets                            | \$ (17,172)          | \$ (19,224)          |                     |              |
| Less Charges & Assessments              | \$ (326,229)         | \$ (317,114)         |                     |              |
| <b>TOTAL NET STATE AID</b>              | <b>\$ 2,079,743</b>  | <b>\$ 2,155,820</b>  | <b>\$ 76,077</b>    | <b>3.7%</b>  |
| <b>LOCAL RECEIPTS</b>                   |                      |                      |                     |              |
| Motor Vehicle Excise                    | \$ 2,000,000         | \$ 2,000,000         | \$ -                | 0.0%         |
| Other Excise- Room                      | \$ 60,000            | \$ 110,000           | \$ 50,000           | 83.3%        |
| Other Excise - Meals                    | \$ 200,000           | \$ 250,000           | \$ 50,000           | 25.0%        |
| Penalties/Interest on Taxes and Excises | \$ 80,000            | \$ 80,000            | \$ -                | 0.0%         |
| Payments in Lieu of Taxes               | \$ 130,000           | \$ 130,000           | \$ -                | 0.0%         |
| Other Charge for Services - TSS         | \$ 210,000           | \$ 210,000           | \$ -                | 0.0%         |
| Fees                                    | \$ 135,000           | \$ 99,500            | \$ (35,500)         | -26.3%       |
| Departmental Revenue - Libraries        | \$ 1,000             | \$ 1,000             | \$ -                | 0.0%         |
| Departmental Revenue - Cemeteries       | \$ 40,000            | \$ 40,000            | \$ -                | 0.0%         |
| Other Departmental Revenue              | \$ 150,000           | \$ 150,000           | \$ -                | 0.0%         |
| Licenses/Permits                        | \$ 480,000           | \$ 510,000           | \$ 30,000           | 6.3%         |
| Fines and Forfeits                      | \$ 5,000             | \$ 5,000             | \$ -                | 0.0%         |
| Investment Income                       | \$ 40,000            | \$ 40,000            | \$ -                | 0.0%         |
| Medicaid Reimbursement                  | \$ 20,000            | \$ 20,000            | \$ -                | 0.0%         |
| HM Bond Premium Offset                  | \$ 25,844            | \$ 25,844            | \$ -                | 0.0%         |
| <b>TOTAL LOCAL RECEIPTS</b>             | <b>\$ 3,576,844#</b> | <b>\$ 3,671,344</b>  | <b>\$ 94,500</b>    | <b>2.6%</b>  |
| <b>RESERVE FOR ABATEMENT (OVERLAY)</b>  | <b>\$ (349,359)</b>  | <b>\$ (358,093)</b>  | <b>\$ 8,734</b>     | <b>2.5%</b>  |
| <b>OFFSET RECEIPTS</b>                  |                      |                      |                     |              |
| Ambulance Fund Transfer                 | \$ 621,821           | \$ 621,821           | \$ -                | 0.0%         |
| PEG Cable Fund Transfer                 | \$ 157,516           | \$ 161,876           | \$ 4,360            | 2.8%         |
| Capital Stabilization Fund Transfer     | \$ 105,175           | \$ -                 | \$ (105,175)        | 100.0%       |
| Enterprise Funds Indirect Costs         | \$ 54,912            | \$ 94,341            | \$ 39,429           | 71.8%        |
| MELD Contribution                       | \$ 243,253           | \$ 262,979           | \$ 19,726           | 8.1%         |
| <b>TOTAL OFFSET RECEIPTS</b>            | <b>\$ 1,182,677</b>  | <b>\$ 1,141,017</b>  | <b>\$ (41,660)</b>  | <b>-3.5%</b> |
| <b>TOTAL REVENUES</b>                   | <b>\$ 38,994,287</b> | <b>\$ 43,132,112</b> | <b>\$ 4,137,825</b> | <b>10.6%</b> |

# **FY 2023 Projected Operating Budget Revenues and Expenditures (continued)**

## **EXPENDITURES**

|                                                | <b>FY2022</b>               | <b>FY2023</b>               |                            |                     |
|------------------------------------------------|-----------------------------|-----------------------------|----------------------------|---------------------|
|                                                | <b>BUDGET</b>               | <b>BUDGET</b>               | <b>\$ Change</b>           | <b>% Change</b>     |
| <b>TOWN SERVICES</b>                           |                             |                             |                            |                     |
| Personnel Services                             | \$ 6,958,882                | \$ 7,745,020                | \$ 786,138                 | 11.3%               |
| Contractual Services                           | \$ 2,812,197                | \$ 2,917,567                | \$ 105,370                 | 3.7%                |
| Retirement, Health Ins & Unclassified          | \$ 3,013,100                | \$ 3,157,516                | \$ 144,416                 | 4.8%                |
| <b>TOTAL TOWN SERVICES</b>                     | <u>\$ 12,784,179</u>        | <u>\$ 13,820,103</u>        | <u>\$ 1,035,924</u>        | <u>8.1%</u>         |
| <b>TOWN DEBT SERVICE</b>                       | <u>\$ 1,670,494</u>         | <u>\$ 4,212,642</u>         | <u>\$ 2,542,148</u>        | <u>152.2%</u>       |
| <b>ELEMENTARY SCHOOLS</b>                      | <u>\$ 13,154,591</u>        | <u>\$ 13,796,753</u>        | <u>\$ 642,162</u>          | <u>4.9%</u>         |
| <b>MASCONOMET REGIONAL SCHOOL</b>              |                             |                             |                            |                     |
| MASCO Regional Assessment                      | \$ 10,473,077               | \$ 10,477,590               | \$ 4,513                   | 0.0%                |
| MASCO Debt Service                             | \$ 102,490                  | \$ -                        | \$ (102,490)               | -100.0%             |
| <b>TOTAL MASCONOMET ASSESSMENT</b>             | <u>\$ 10,575,567</u>        | <u>\$ 10,477,590</u>        | <u>\$ (97,977)</u>         | <u>-0.9%</u>        |
| <b>ESSEX TECHNICAL SCHOOL</b>                  |                             |                             |                            |                     |
| Essex Tech Regional Assessment                 | \$ 735,809                  | \$ 758,826                  | \$ 23,017                  | 3.1%                |
| Essex Tech Debt Service                        | \$ 73,647                   | \$ 66,198                   | \$ (7,449)                 | -10.1%              |
| <b>TOTAL ESSEX TECHNICAL SCHOOL ASSESSMENT</b> | <u>\$ 809,456</u>           | <u>\$ 825,024</u>           | <u>\$ 15,568</u>           | <u>1.9%</u>         |
| <b>TOTAL EXPENDITURES</b>                      | <u><b>\$ 38,994,287</b></u> | <u><b>\$ 43,132,112</b></u> | <u><b>\$ 4,137,825</b></u> | <u><b>10.6%</b></u> |

# Three-Year Budget Projection

## TOWN OF MIDDLETON

### SUMMARY OF PROJECTED REVENUES AND EXPENDITURES

|                                          | FY2022              | FY2023              | FY2024              | FY2025              | FY2026              |
|------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>                          |                     |                     |                     |                     |                     |
| Property Tax Levy                        | \$32,504,382        | \$36,522,022        | \$37,528,882        | \$38,934,436        | \$40,368,860        |
| State Aid                                | 2,405,972           | 2,472,934           | 2,530,899           | 2,590,356           | 2,651,347           |
| Local Receipts                           | 3,576,844           | 3,671,344           | 3,681,344           | 3,691,744           | 3,702,560           |
| Other Available Funds - General Fund     | 1,582,677           | 1,216,017           | 1,093,712           | 1,109,699           | 1,868,988           |
| Free Cash (special articles only)        | 1,901,347           | 1,234,167           | 1,257,525           | 1,310,402           | 1,365,922           |
| Other Available Funds - Enterprise Funds | 398,424             | 312,389             | 361,458             | 365,934             | 371,490             |
| <b>Total Revenues</b>                    | <b>\$42,369,646</b> | <b>\$45,428,873</b> | <b>\$46,453,820</b> | <b>\$48,002,571</b> | <b>\$49,957,676</b> |
| <b>Expenditures</b>                      |                     |                     |                     |                     |                     |
| General Government                       | \$ 2,108,557        | \$ 2,441,565        | \$ 2,487,352        | \$ 2,534,159        | \$ 2,582,012        |
| Public Safety                            | 4,556,033           | 4,946,164           | 5,059,354           | 5,175,288           | 5,294,034           |
| Elementary Education                     | 13,154,591          | 13,796,753          | 14,348,623          | 14,922,568          | 15,519,471          |
| Public Works                             | 1,836,563           | 1,940,979           | 1,975,200           | 2,010,138           | 2,045,810           |
| Human Services                           | 508,456             | 536,239             | 547,420             | 558,858             | 570,560             |
| Culture & Recreation                     | 676,897             | 734,638             | 749,396             | 764,486             | 779,917             |
| Debt Service- GF Non-Exempt              | 469,664             | 285,033             | 313,569             | 237,819             | 228,694             |
| Debt Service- GF Prop 2 1/2 Exempt       | 1,200,830           | 3,927,609           | 3,666,511           | 3,772,359           | 3,816,531           |
| Employee Benefits                        | 2,773,600           | 2,891,916           | 3,106,511           | 3,338,053           | 3,587,900           |
| Salary Reserve                           | 46,572              | 25,000              | 25,000              | 25,000              | 25,000              |
| Prop/Liability Insurances                | 239,500             | 265,600             | 294,100             | 320,275             | 348,254             |
| Regional School Assessments & Debt       | 11,385,023          | 11,302,614          | 11,804,208          | 12,320,762          | 12,917,978          |
| Other Amounts to be Raised               | 387,359             | 396,093             | 405,046             | 414,222             | 423,627             |
| State and County Assessments             | 326,229             | 317,114             | 315,607             | 321,252             | 327,039             |
| Article from Available Funds             | 400,000             | 75,000              | 0                   | 0                   | 0                   |
| Articles from Free Cash                  | 1,373,800           | 227,000             | 200,000             | 200,000             | 200,000             |
| Capital Articles from Free Cash          | 527,547             | 1,007,167           | 1,057,525           | 1,110,402           | 1,165,922           |
| Enterprise Funds                         | 398,424             | 312,389             | 361,458             | 365,934             | 371,489             |
| <b>Total Expenditures</b>                | <b>\$42,369,646</b> | <b>\$45,428,873</b> | <b>\$46,716,879</b> | <b>\$48,391,575</b> | <b>\$50,204,237</b> |
| <b>Surplus/(Deficit)</b>                 | <b>\$ 0</b>         | <b>\$ (0)</b>       | <b>\$ (263,059)</b> | <b>\$ (389,003)</b> | <b>\$ (246,561)</b> |

## TOWN OF MIDDLETON THREE-YEAR REVENUE PROJECTION

| Revenue Projections                                     | FY2022<br>Budgeted  | FY2023<br>Proposed  | FY2024<br>Projected | FY2025<br>Projected | FY2026<br>Projected |
|---------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>PROPERTY TAX LEVY</b>                                |                     |                     |                     |                     |                     |
| Prior Year Tax Levy Limit                               | \$30,670,471        | \$31,863,977        | \$33,110,576        | \$34,388,340        | \$35,698,049        |
| 2.5% Increase                                           | 766,762             | 796,599             | 827,764             | 859,709             | 892,451             |
| Certified New Growth                                    | 426,744             | 450,000             | 450,000             | 450,000             | 450,000             |
| TAX Levy Limit Total                                    | 31,863,977          | 33,110,576          | 34,388,340          | 35,698,049          | 37,040,500          |
| Debt Exclusions                                         | 1,357,476           | 3,901,765           | 3,640,667           | 3,746,515           | 3,848,690           |
| Maximum Allowable Levy                                  | 33,221,453          | 37,012,341          | 38,029,007          | 39,444,564          | 40,889,190          |
| Excess Tax Levy Capacity                                | (717,071)           | (490,319)           | (502,577)           | (515,141)           | (528,020)           |
| <b>TOTAL</b>                                            | <b>\$32,504,382</b> | <b>\$36,522,022</b> | <b>\$37,526,430</b> | <b>\$38,929,423</b> | <b>\$40,361,170</b> |
| <b>STATE AID CHERRY SHEET</b>                           |                     |                     |                     |                     |                     |
| Chapter 70 Education Aid                                | \$ 1,685,891        | \$ 1,726,991        | \$ 1,761,531        | \$ 1,796,761        | \$ 1,832,697        |
| Charter Tuition Reimbursement                           | 938                 | 2,354               | 2,354               | 2,354               | 2,354               |
| Unrestricted General Government Aid                     | 601,345             | 633,818             | 656,002             | 678,962             | 702,725             |
| Veterans Benefits                                       | 28,021              | 14,796              | 14,796              | 14,796              | 14,796              |
| Exemptions VBS and Elderly                              | 64,150              | 62,080              | 63,322              | 64,588              | 65,880              |
| State Owned Land                                        | 25,627              | 32,895              | 32,895              | 32,895              | 32,895              |
| <b>TOTAL</b>                                            | <b>\$ 2,405,972</b> | <b>\$ 2,472,934</b> | <b>\$ 2,530,899</b> | <b>\$ 2,590,356</b> | <b>\$ 2,651,347</b> |
| <b>ESTIMATED LOCAL RECEIPTS</b>                         |                     |                     |                     |                     |                     |
| Motor Vehicle Excise                                    | \$ 2,000,000        | \$ 2,000,000        | \$ 2,000,000        | \$ 2,000,000        | \$ 2,000,000        |
| Other Excise- Room                                      | 60,000              | 110,000             | 110,000             | 110,000             | 110,000             |
| Other Excise - Meals                                    | 200,000             | 250,000             | 260,000             | 270,400             | 281,216             |
| Penalties/Interest on Taxes and Excises                 | 80,000              | 80,000              | 80,000              | 80,000              | 80,000              |
| Payments in Lieu of Taxes                               | 130,000             | 130,000             | 130,000             | 130,000             | 130,000             |
| Other Charge for Services - TSS                         | 210,000             | 210,000             | 210,000             | 210,000             | 210,000             |
| Fees                                                    | 135,000             | 99,500              | 99,500              | 99,500              | 99,500              |
| Departmental Revenue - Libraries                        | 1,000               | 1,000               | 1,000               | 1,000               | 1,000               |
| Departmental Revenue - Cemeteries                       | 40,000              | 40,000              | 40,000              | 40,000              | 40,000              |
| Other Departmental Revenue                              | 150,000             | 150,000             | 150,000             | 150,000             | 150,000             |
| Licenses/Permits                                        | 480,000             | 510,000             | 510,000             | 510,000             | 510,000             |
| Fines and Forfeits                                      | 5,000               | 5,000               | 5,000               | 5,000               | 5,000               |
| Investment Income                                       | 40,000              | 40,000              | 40,000              | 40,000              | 40,000              |
| Medicaid Reimbursement                                  | 20,000              | 20,000              | 20,000              | 20,000              | 20,000              |
| HM Bond Premium Offset                                  | 25,844              | 25,844              | 25,844              | 25,844              | 25,844              |
| <b>TOTAL</b>                                            | <b>\$ 3,576,844</b> | <b>\$ 3,671,344</b> | <b>\$ 3,681,344</b> | <b>\$ 3,691,744</b> | <b>\$ 3,702,560</b> |
| <b>AVAILABLE FUNDS/OTHER FINANCING ENTERPRISE FUNDS</b> |                     |                     |                     |                     |                     |
| For Water Enterprise Fund Budget                        | \$ 291,888          | \$ 207,987          | \$ 256,012          | \$ 259,434          | \$ 263,924          |
| For Sewer Enterprise Fund Budget                        | 106,536             | 104,402             | 105,446             | 106,500             | 107,565             |
| <b>TOTAL</b>                                            | <b>\$ 398,424</b>   | <b>\$ 312,389</b>   | <b>\$ 361,458</b>   | <b>\$ 365,934</b>   | <b>\$ 371,490</b>   |
| <b>AVAILABLE FUNDS/OTHER FINANCING GENERAL FUND</b>     |                     |                     |                     |                     |                     |
| Ambulance/PEG Omnibus Transfers                         | \$ 779,337          | \$ 783,697          | \$ 799,371          | \$ 815,358          | \$ 831,666          |
| CPA Warrant Articles                                    | 367,000             | 75,000              | 0                   | 0                   | 0                   |
| MELD                                                    | 243,253             | 262,979             | 200,000             | 200,000             | 200,001             |
| SESD Indirect Costs                                     | 4,808               | 5,633               | 5,633               | 5,633               | 5,633               |
| Water Enterprise Indirect Costs                         | 50,104              | 88,708              | 88,708              | 88,708              | 88,708              |
| Stabilization Funds                                     | 138,175             | 0                   | 0                   | 0                   | 0                   |
| <b>TOTAL</b>                                            | <b>\$ 1,582,677</b> | <b>\$ 1,216,017</b> | <b>\$ 1,093,712</b> | <b>\$ 1,109,699</b> | <b>\$ 1,868,988</b> |
| <b>FREE CASH</b>                                        |                     |                     |                     |                     |                     |
| Free Cash for Fiduciary Funds                           | \$ 380,000          | \$ 227,000          | \$ 200,000          | \$ 200,000          | \$ 200,000          |
| Free Cash for Capital Warrant Articles                  | 527,547             | 1,007,167           | 1,057,525           | 1,110,402           | 1,165,922           |
| Free Cash for Other Town Meeting articles               | 993,800             | 0                   | 0                   | 0                   | 0                   |
| <b>TOTAL</b>                                            | <b>\$ 1,901,347</b> | <b>\$ 1,234,167</b> | <b>\$ 1,257,525</b> | <b>\$ 1,310,402</b> | <b>\$ 1,365,922</b> |
| <b>TOTAL REVENUES</b>                                   | <b>\$42,369,646</b> | <b>\$45,428,873</b> | <b>\$46,451,368</b> | <b>\$47,997,558</b> | <b>\$49,949,986</b> |

## TOWN OF MIDDLETON THREE-YEAR EXPENDITURE PROJECTION

| Expenditure Projections                   | FY2022<br>Budgeted   | FY2023<br>Adopted    | FY2024<br>Projected  | FY2025<br>Projected  | FY2026<br>Projected  |
|-------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>GENERAL GOVERNMENT</b>                 |                      |                      |                      |                      |                      |
| Salaries & Wages                          | \$ 1,326,230         | \$ 1,501,408         | \$ 1,538,943         | \$ 1,577,417         | \$ 1,616,852         |
| Finance Committee Reserve Fund            | 100,000              | 100,000              | 100,000              | 100,000              | 100,000              |
| Other Expenses                            | 660,927              | 825,157              | 833,409              | 841,743              | 850,160              |
| Capital Outlay                            | 21,400               | 15,000               | 15,000               | 15,000               | 15,000               |
| <b>TOTAL</b>                              | <b>\$ 2,108,557</b>  | <b>\$ 2,441,565</b>  | <b>\$ 2,487,352</b>  | <b>\$ 2,534,159</b>  | <b>\$ 2,582,012</b>  |
| <b>PUBLIC SAFETY</b>                      |                      |                      |                      |                      |                      |
| Salaries & Wages                          | \$ 3,870,041         | \$ 4,298,569         | \$ 4,406,033         | \$ 4,516,184         | \$ 4,629,089         |
| Other Expenses                            | 608,992              | 572,595              | 578,321              | 584,104              | 589,945              |
| Capital Outlay                            | 77,000               | 75,000               | 75,000               | 75,000               | 75,000               |
| <b>TOTAL</b>                              | <b>\$ 4,556,033</b>  | <b>\$ 4,946,164</b>  | <b>\$ 5,059,354</b>  | <b>\$ 5,175,288</b>  | <b>\$ 5,294,034</b>  |
| <b>EDUCATION</b>                          |                      |                      |                      |                      |                      |
| Salaries & Wages                          | \$ 9,284,493         | \$ 9,832,931         | \$ 10,226,248        | \$ 10,635,298        | \$ 11,060,710        |
| Other Expenses                            | 3,870,098            | 3,963,822            | 4,122,375            | 4,287,270            | 4,458,761            |
| <b>TOTAL</b>                              | <b>\$ 13,154,591</b> | <b>\$ 13,796,753</b> | <b>\$ 14,348,623</b> | <b>\$ 14,922,568</b> | <b>\$ 15,519,471</b> |
| <b>REGIONAL SCHOOL ASSESSMENTS</b>        |                      |                      |                      |                      |                      |
| Masconomet Assessment                     | \$ 10,473,077        | \$ 10,477,590        | \$ 10,934,413        | \$ 11,411,153        | \$ 11,908,680        |
| Masconomet Debt                           | 102,490              | -                    | -                    | -                    | 57,931               |
| Essex Tech Assessment                     | 735,809              | 758,826              | 796,767              | 836,606              | 878,436              |
| Essex Tech Debt                           | 73,647               | 66,198               | 73,028               | 73,003               | 72,931               |
| <b>TOTAL</b>                              | <b>\$ 11,385,023</b> | <b>\$ 11,302,614</b> | <b>\$ 11,804,208</b> | <b>\$ 12,320,762</b> | <b>\$ 12,917,978</b> |
| <b>PUBLIC WORKS &amp; FACILITIES</b>      |                      |                      |                      |                      |                      |
| Salaries & Wages                          | \$ 931,148           | \$ 1,000,066         | \$ 1,025,068         | \$ 1,050,694         | \$ 1,076,962         |
| Other Expenses                            | 886,415              | 921,913              | 931,132              | 940,443              | 949,848              |
| Capital Outlay                            | 19,000               | 19,000               | 19,000               | 19,000               | 19,000               |
| <b>TOTAL</b>                              | <b>\$ 1,836,563</b>  | <b>\$ 1,940,979</b>  | <b>\$ 1,975,200</b>  | <b>\$ 2,010,138</b>  | <b>\$ 2,045,810</b>  |
| <b>HUMAN SERVICES</b>                     |                      |                      |                      |                      |                      |
| Salaries & Wages                          | \$ 335,614           | \$ 387,897           | \$ 397,594           | \$ 407,534           | \$ 417,723           |
| Other Expenses                            | 172,842              | 148,342              | 149,825              | 151,324              | 152,837              |
| <b>TOTAL</b>                              | <b>\$ 508,456</b>    | <b>\$ 536,239</b>    | <b>\$ 547,420</b>    | <b>\$ 558,858</b>    | <b>\$ 570,560</b>    |
| <b>CULTURE and RECREATION</b>             |                      |                      |                      |                      |                      |
| Salaries & Wages                          | \$ 449,276           | \$ 494,078           | \$ 506,430           | \$ 519,091           | \$ 532,068           |
| Other Expenses                            | 227,621              | 240,560              | 242,966              | 245,395              | 247,849              |
| <b>TOTAL</b>                              | <b>676,897</b>       | <b>734,638</b>       | <b>749,396</b>       | <b>764,486</b>       | <b>779,917</b>       |
| <b>Debt Service- GF Prop 2 1/2 Exempt</b> |                      |                      |                      |                      |                      |
| Existing General Fund Debt- Exempt        | \$ 1,200,830         | \$ 3,927,609         | \$ 3,666,511         | \$ 3,772,359         | \$ 3,816,531         |
| <b>TOTAL</b>                              | <b>\$ 1,200,830</b>  | <b>\$ 3,927,609</b>  | <b>\$ 3,666,511</b>  | <b>\$ 3,772,359</b>  | <b>\$ 3,816,531</b>  |
| <b>Debt Service- GF Non-Exempt</b>        |                      |                      |                      |                      |                      |
| Existing General Fund Debt- Non Exempt    | \$ 133,000           | \$ 285,033           | \$ 313,569           | \$ 237,819           | \$ 228,694           |
| BAN Interest - Non-Exempt                 | 55,000               | -                    | -                    | -                    | -                    |
| Issuance Cost                             | 15,000               | -                    | -                    | -                    | -                    |
| Payoff Portion of BAN                     | 266,664              | -                    | -                    | -                    | -                    |
| <b>TOTAL</b>                              | <b>\$ 469,664</b>    | <b>\$ 285,033</b>    | <b>\$ 313,569</b>    | <b>\$ 237,819</b>    | <b>\$ 228,694</b>    |
| <b>EMPLOYEE BENEFITS</b>                  |                      |                      |                      |                      |                      |
| Retirement (net early discount)           | \$ 2,280,491         | \$ 2,338,503         | \$ 2,490,646         | \$ 2,652,679         | \$ 2,825,245         |
| Less: MELD Share                          | (432,515)            | (455,965)            | (485,676)            | (517,272)            | (550,923)            |
| Unemployment                              | 15,000               | 15,000               | 15,000               | 15,000               | 15,000               |
| Health Insurance                          | 797,624              | 876,778              | 964,456              | 1,060,901            | 1,166,992            |
| Life insurance                            | 3,000                | 2,600                | 2,600                | 2,600                | 2,600                |
| Medicare (1.45%)                          | 110,000              | 115,000              | 119,485              | 124,145              | 128,987              |
| <b>TOTAL</b>                              | <b>\$ 2,773,600</b>  | <b>\$ 2,891,916</b>  | <b>\$ 3,106,511</b>  | <b>\$ 3,338,053</b>  | <b>\$ 3,587,900</b>  |

## TOWN OF MIDDLETON THREE-YEAR EXPENDITURE PROJECTION (cont.)

| Expenditure Projections (cont.)            | FY2022<br>Budgeted   | FY2023<br>Adopted    | FY2024<br>Projected  | FY2025<br>Projected  | FY2026<br>Projected  |
|--------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>SALARY RESERVE</b>                      |                      |                      |                      |                      |                      |
| Salary Reserve                             | \$ 46,572            | \$ 25,000            | \$ 25,000            | \$ 25,000            | \$ 25,000            |
| <b>TOTAL</b>                               | <b>\$ 46,572</b>     | <b>\$ 25,000</b>     | <b>\$ 25,000</b>     | <b>\$ 25,000</b>     | <b>\$ 25,000</b>     |
| <b>PROPERTY/LIABILITY INSURANCES</b>       |                      |                      |                      |                      |                      |
| Workers Comp                               | \$ 100,000           | \$ 110,000           | \$ 115,500           | \$ 121,275           | \$ 127,339           |
| Property/Liability/endorsement changes     | 195,000              | 200,000              | 210,000              | 220,500              | 231,525              |
| Accident-Police                            | 80,000               | 90,000               | 99,000               | 108,900              | 119,790              |
| Surety Bonds/premium costs                 | 19,500               | 24,600               | 24,600               | 24,600               | 24,600               |
| Less: School and MELD Share                | (155,000)            | (159,000)            | (155,000)            | (155,000)            | (155,000)            |
| <b>TOTAL</b>                               | <b>\$ 239,500</b>    | <b>\$ 265,600</b>    | <b>\$ 294,100</b>    | <b>\$ 320,275</b>    | <b>\$ 348,254</b>    |
| <b>OTHER AMOUNTS TO BE RAISED</b>          |                      |                      |                      |                      |                      |
| Overlay                                    | \$ 349,359           | \$ 358,093           | \$ 367,046           | \$ 376,222           | \$ 385,627           |
| Tax Title                                  | 38,000               | 38,000               | 38,000               | 38,000               | 38,000               |
| <b>TOTAL</b>                               | <b>\$ 387,359</b>    | <b>\$ 396,093</b>    | <b>\$ 405,046</b>    | <b>\$ 414,222</b>    | <b>\$ 423,627</b>    |
| <b>STATE AND COUNTY ASSESSMENTS</b>        |                      |                      |                      |                      |                      |
| Mosquito Control                           | \$ 55,788            | \$ 57,464            | \$ 57,477            | \$ 57,477            | \$ 57,477            |
| Air Pollution                              | 3,877                | 3,878                | 3,878                | 3,878                | 3,878                |
| Metropolitan Area Planning Council         | 4,836                | 4,718                | 4,718                | 4,718                | 4,718                |
| RMV Non-Renewal Surcharge                  | 5,520                | 3,500                | 3,500                | 3,500                | 3,500                |
| MBTA                                       | 228,974              | 225,819              | 225,819              | 231,464              | 237,251              |
| Charter School Sending Tuition             | 18,371               | 21,735               | 20,215               | 20,215               | 20,215               |
| <b>TOTAL</b>                               | <b>\$ 326,229</b>    | <b>\$ 317,114</b>    | <b>\$ 315,607</b>    | <b>\$ 321,252</b>    | <b>\$ 327,039</b>    |
| <b>WATER ENTERPRISE</b>                    |                      |                      |                      |                      |                      |
| Salaries & Wages                           | \$ 117,983           | \$ 88,557            | \$ 90,771            | \$ 93,040            | \$ 95,366            |
| Other Expenses                             | 113,600              | 114,100              | 115,241              | 116,393              | 117,557              |
| Existing Debt Service                      | 10,305               | 5,330                | -                    | -                    | 1,000                |
| Enterprise Fund Retained Earnings          | 50,000               | -                    | 50,000               | 50,000               | 50,000               |
| <b>TOTAL</b>                               | <b>\$ 291,888</b>    | <b>\$ 207,987</b>    | <b>\$ 256,012</b>    | <b>\$ 259,434</b>    | <b>\$ 263,924</b>    |
| <b>SEWER ENTERPRISE</b>                    |                      |                      |                      |                      |                      |
| Other Expenses                             | \$ 106,536           | \$ 104,402           | \$ 105,446           | \$ 106,500           | \$ 107,565           |
| <b>TOTAL</b>                               | <b>\$ 106,536</b>    | <b>\$ 104,402</b>    | <b>\$ 105,446</b>    | <b>\$ 106,500</b>    | <b>\$ 107,565</b>    |
| <b>ARTICLES FROM OTHER AVAILABLE FUNDS</b> |                      |                      |                      |                      |                      |
| Articles from SRF's                        | \$ 367,000           | \$ 75,000            | \$ -                 | \$ -                 | \$ -                 |
| Articles from Sidewalk Stabilization Fund  | 33,000               | -                    | -                    | -                    | -                    |
| <b>TOTAL</b>                               | <b>\$ 400,000</b>    | <b>\$ 75,000</b>     | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |
| <b>ARTICLES FROM FREE CASH</b>             |                      |                      |                      |                      |                      |
| General Stabilization Fund                 | \$ 75,000            | \$ -                 | \$ 50,000            | \$ 50,000            | \$ 50,000            |
| Capital Stabilization Fund                 | 75,000               | -                    | 50,000               | 50,000               | 50,000               |
| Retirement Stabilization Fund              | 25,000               | -                    | -                    | -                    | -                    |
| OPEB Fund                                  | 75,000               | 100,000              | 100,000              | 100,000              | 100,000              |
| SPED Stabilization Fund                    | 130,000              | 52,000               | -                    | -                    | -                    |
| Special Town Meeting Fiduciary Funding     | 958,800              | -                    | -                    | -                    | -                    |
| Retro Pay                                  | 35,000               | 75,000               | -                    | -                    | -                    |
| <b>TOTAL</b>                               | <b>\$ 1,373,800</b>  | <b>\$ 227,000</b>    | <b>\$ 200,000</b>    | <b>\$ 200,000</b>    | <b>\$ 200,000</b>    |
| <b>CAPITAL ARTICLES FROM FREE CASH</b>     |                      |                      |                      |                      |                      |
| Capital Outlay                             | \$ 430,941           | \$ 1,007,167         | \$ 1,057,525         | \$ 1,110,402         | \$ 1,165,922         |
| Capital Outlay Special Town Meeting        | 96,606               | -                    | -                    | -                    | -                    |
| <b>TOTAL</b>                               | <b>\$ 527,547</b>    | <b>\$ 1,007,167</b>  | <b>\$ 1,057,525</b>  | <b>\$ 1,110,402</b>  | <b>\$ 1,165,922</b>  |
| <b>TOTAL EXPENDITURES</b>                  | <b>\$ 42,369,646</b> | <b>\$ 45,428,873</b> | <b>\$ 46,716,879</b> | <b>\$ 48,391,575</b> | <b>\$ 50,204,237</b> |

## Personnel Changes

| FTE Count by Department      |               |               |               |              |
|------------------------------|---------------|---------------|---------------|--------------|
| Department                   | FY21          | FY22          | FY23          | Change       |
| Selectmen                    | 0.16          | 0.16          | 0.16          | 0.00         |
| Town Administrator           | 2.48          | 2.48          | 2.48          | 0.00         |
| Town Accountant              | 1.60          | 1.80          | 1.80          | 0.00         |
| Assessor                     | 2.50          | 2.45          | 2.45          | 0.00         |
| Treasurer/Collector          | 3.00          | 3.00          | 3.00          | 0.00         |
| Information Technology       | 0.00          | 0.00          | 0.00          | 0.00         |
| Town Clerk                   | 2.00          | 2.00          | 2.00          | 0.00         |
| Elections                    | 0.50          | 0.50          | 0.50          | 0.00         |
| Conservation Commission      | 1.00          | 1.00          | 1.00          | 0.00         |
| Planning Board               | 1.93          | 1.93          | 1.93          | 0.00         |
| Town Buildings               | 3.00          | 3.00          | 3.00          | 0.00         |
| Police Department            | 34.00         | 34.50         | 32.50         | -2.00        |
| Fire Department              | 20.75         | 19.10         | 19.10         | 0.00         |
| Inspections Department       | 4.60          | 4.60          | 4.60          | 0.00         |
| Animal Control               | 0.30          | 0.30          | 0.30          | 0.00         |
| Middleton Elementary Schools | N/A           | 153.89        | 153.34        | -0.55        |
| Public Works                 | 14.64         | 14.44         | 14.55         | 0.11         |
| Board of Health              | 1.43          | 1.43          | 1.43          | 0.00         |
| Council on Aging             | 5.45          | 5.42          | 5.79          | 0.37         |
| Veteran's Agent              | 0.50          | 0.50          | 0.50          | 0.00         |
| Library                      | 9.50          | 9.50          | 9.50          | 0.00         |
| Recreation Commission        | 0.60          | 0.60          | 0.60          | 0.00         |
| <b>Total FTE</b>             | <b>109.94</b> | <b>262.60</b> | <b>260.53</b> | <b>-2.07</b> |

## Description of Changes

All changes within departments are due to shifts in part-time positions. There are no increases or decreases to full-time staffing levels for FY23.

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# **FUND SUMMARIES**

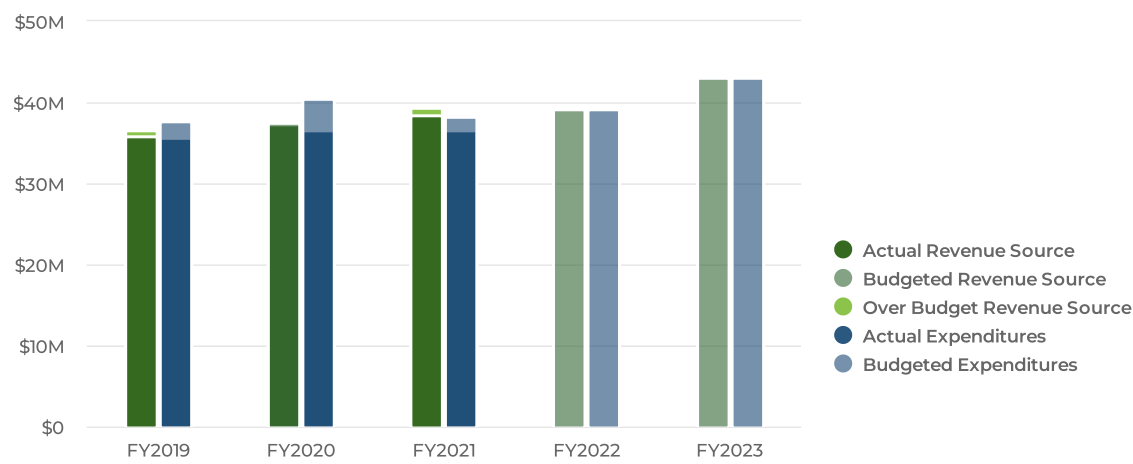
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# General Fund

The primary fund of the Town. It accounts for the day-to-day activities for all administrative and operating expenditures.

## Summary

The Town of Middleton is projecting \$43.09M of revenue in FY2023, which represents a 9.8% increase over the prior year. Budgeted expenditures are projected to increase by 9.9% or \$3.89M to \$43.09M in FY2023.



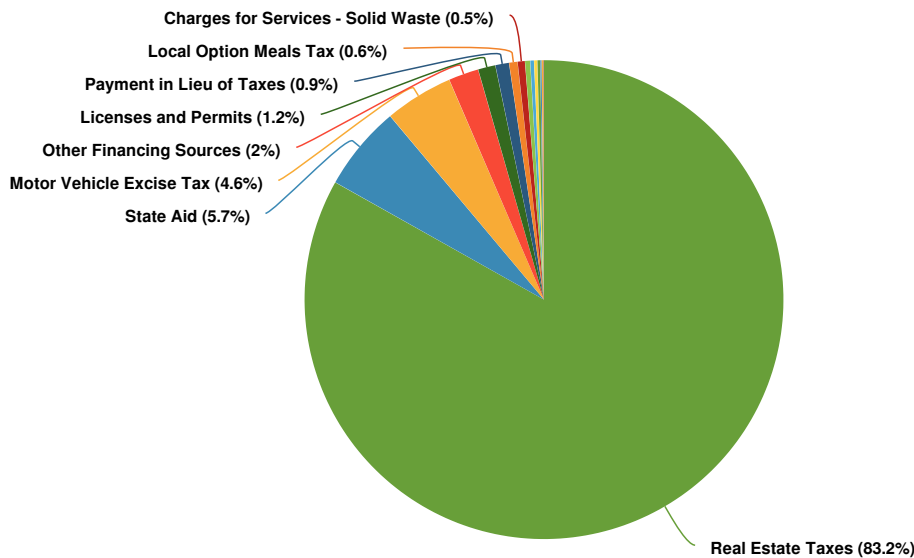
## Revenues

The largest portion of the revenue budget is property taxes. This is primarily governed by proposition 2 1/2 that limits the amount that a town can automatically increase the tax rate to 2.5%. The Town of Middleton determines its estimate of property taxes by taking the prior year levy limit, adding in 2.5% and an estimate for new growth to get to the total levy limit. New growth is estimated by looking at a ten (10) year average and factoring in any known large developments that will be coming onto the tax rate in the current year. Once the total levy limit is calculated, approved debt exclusions are added to that and an estimate of what the Town will have as excess levy capacity is subtracted. The debt exclusion amount is pulled from the current debt service principal and interest payments for those projects that have been approved at Town Meeting and the Town pulls from (or adds to) unused levy capacity any funds needed to balance the general fund budget.

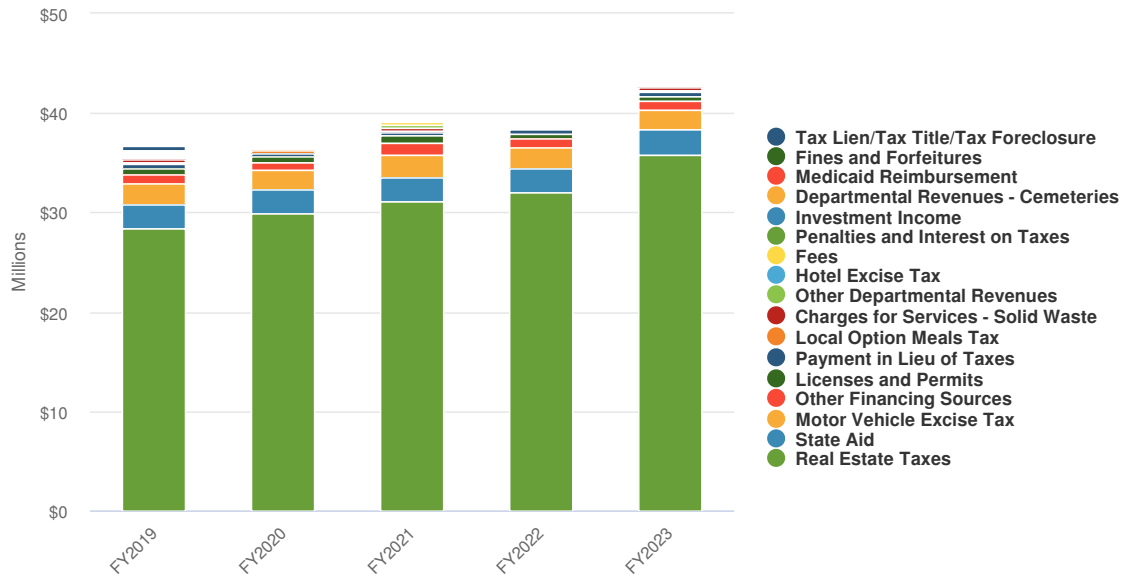
For all local receipts budgeted (for a full list please see FY23 Operating Projections), the Town uses historical trends to determine if there is a visible trend. If there is not a clear historical trend of actual revenues collected, the Town will utilize the prior year's budget as long as the revenues exceed that budget. If revenues fell short, an in-depth analysis of current year's revenues takes place to determine if it is an anomaly and the Town will continue with the prior year's budgeted amount, or if it is something that is expected to continue, the budget will be reduced to match the prior year's actual revenues (rounded).

The Town receives our estimated state aid from the Commonwealth of Massachusetts Department of Revenue. As the state budget is updated, so too is the Town's. If the Commonwealth has not finalized their budget before Town Meeting, the latest estimate is used and the final amounts are entered when the tax rate is set within the fiscal year.

### Projected 2023 Revenues



## Budgeted and Historical 2023 Revenues by Source

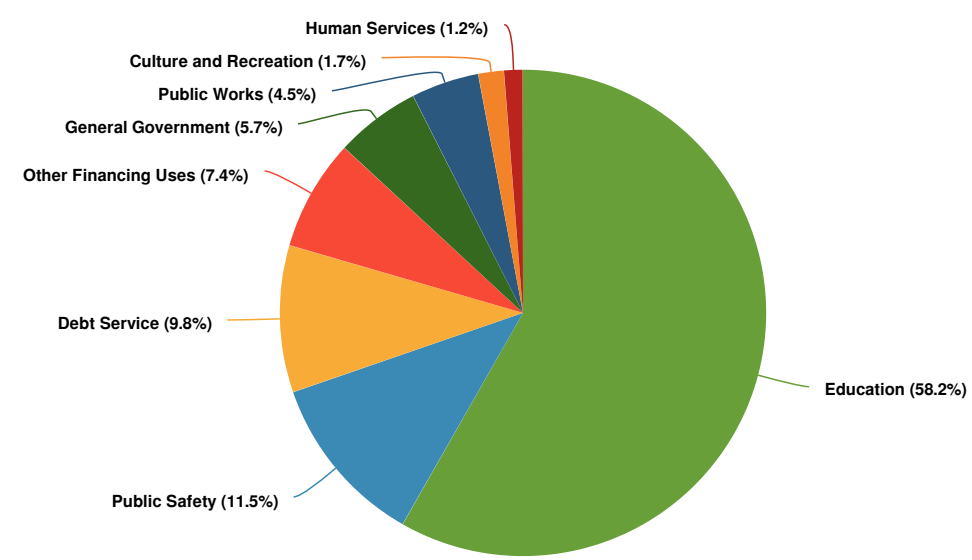


| Name                               | FY2022 Budgeted     | FY2023 Budgeted     | FY2022 Budgeted vs. FY23 Budgeted (\$ Change) | FY2022 Budgeted vs. FY23 Budgeted (% Change) |
|------------------------------------|---------------------|---------------------|-----------------------------------------------|----------------------------------------------|
| Revenue Source                     |                     |                     |                                               |                                              |
| Real Estate Taxes                  | \$32,155,022        | \$35,834,661        | \$3,679,639                                   | 11.4%                                        |
| Motor Vehicle Excise Tax           | \$2,000,000         | \$2,000,000         | \$0                                           | 0%                                           |
| Hotel Excise Tax                   | \$60,000            | \$110,000           | \$50,000                                      | 83.3%                                        |
| Local Option Meals Tax             | \$200,000           | \$250,000           | \$50,000                                      | 25%                                          |
| Penalties and Interest on Taxes    | \$80,000            | \$80,000            | \$0                                           | 0%                                           |
| Payment in Lieu of Taxes           | \$373,253           | \$392,979           | \$19,726                                      | 5.3%                                         |
| Fees                               | \$125,000           | \$99,500            | -\$25,500                                     | -20.4%                                       |
| Charges for Services - Solid Waste | \$210,000           | \$210,000           | \$0                                           | 0%                                           |
| Departmental Revenues - Cemeteries | \$40,000            | \$40,000            | \$0                                           | 0%                                           |
| Other Departmental Revenues        | \$151,000           | \$151,000           | \$0                                           | 0%                                           |
| Licenses and Permits               | \$490,000           | \$510,000           | \$20,000                                      | 4.1%                                         |
| Fines and Forfeitures              | \$5,000             | \$5,000             | \$0                                           | 0%                                           |
| Investment Income                  | \$40,000            | \$40,000            | \$0                                           | 0%                                           |
| State Aid                          | \$2,405,972         | \$2,472,934         | \$66,962                                      | 2.8%                                         |
| Medicaid Reimbursement             | \$20,000            | \$20,000            | \$0                                           | 0%                                           |
| Other Financing Sources            | \$972,424           | \$878,038           | -\$94,386                                     | -9.7%                                        |
| <b>Total Revenue Source:</b>       | <b>\$39,327,671</b> | <b>\$43,094,112</b> | <b>\$3,766,441</b>                            | <b>9.6%</b>                                  |

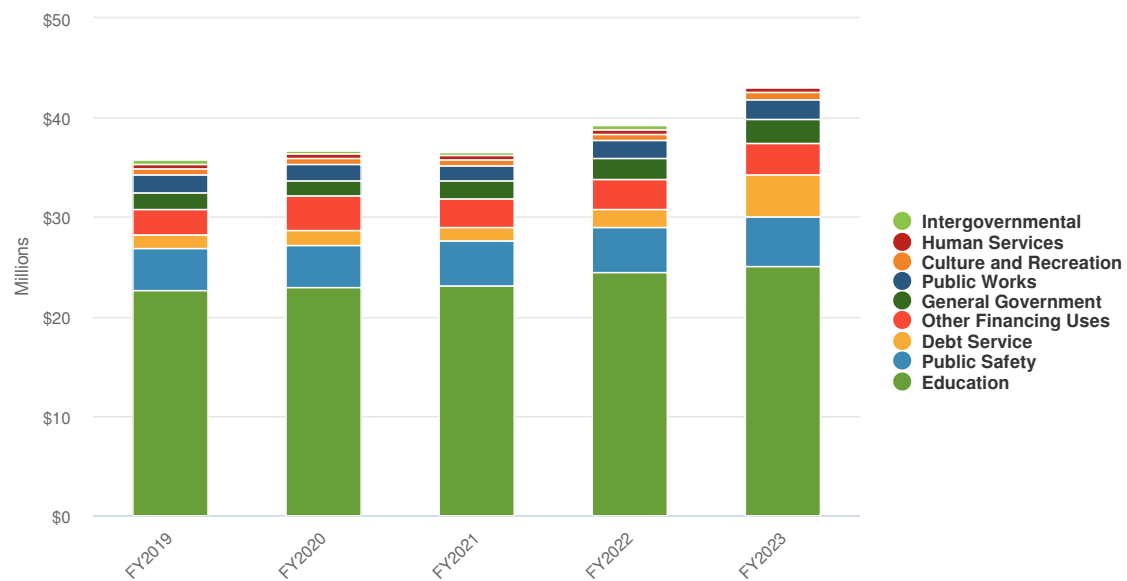
# Expenditures by Function

A detailed explanation of budget changes is provided within the Finance Director's budget summary.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



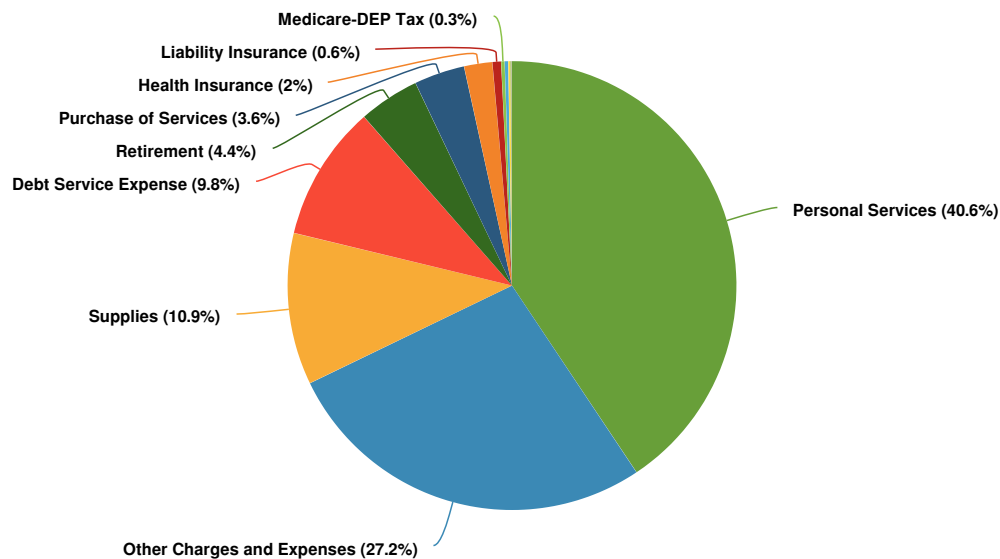
The majority of departmental increases are due to wage increases after implementation of a compensation and classification study. In addition, our Police, Fire and DPW unions settled contracts that were not reflected in the FY22 budget year. Debt service is increasing due to FY23 being the first year of interest payments for the Facilities Project debt service that was approved in FY22. Other financing uses are seeing a

decrease in transfers out of the general fund and into our stabilization funds. Any additional transfers into those funds will be after our FY22 Free Cash is certified and it is determined if there is availability to perform additional transfers at a Fall Town Meeting.

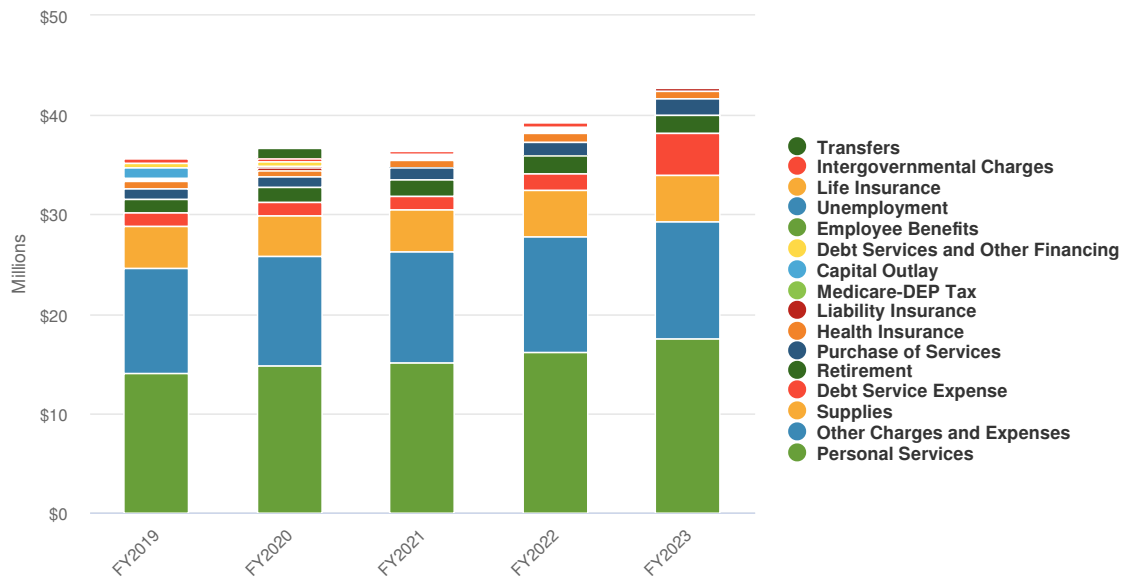
| Name                       | FY2022 Budgeted     | FY2023 Budgeted     | FY2022 Budgeted vs. FY23 Budgeted (\$ Change) | FY2022 Budgeted vs. FY23 Budgeted (% Change) |
|----------------------------|---------------------|---------------------|-----------------------------------------------|----------------------------------------------|
| Expenditures               |                     |                     |                                               |                                              |
| General Government         | \$2,147,262         | \$2,441,565         | \$294,303                                     | 13.7%                                        |
| Public Safety              | \$4,597,463         | \$4,946,164         | \$348,701                                     | 7.6%                                         |
| Education                  | \$24,539,614        | \$25,099,367        | \$559,753                                     | 2.3%                                         |
| Public Works               | \$1,871,634         | \$1,940,979         | \$69,345                                      | 3.7%                                         |
| Human Services             | \$508,456           | \$536,239           | \$27,783                                      | 5.5%                                         |
| Culture and Recreation     | \$676,897           | \$734,638           | \$57,741                                      | 8.5%                                         |
| Debt Service               | \$1,670,494         | \$4,212,643         | \$2,542,149                                   | 152.2%                                       |
| Intergovernmental          | \$326,229           | \$0                 | -\$326,229                                    | -100%                                        |
| Other Financing Uses       | \$4,398,472         | \$3,182,517         | -\$1,215,955                                  | -27.6%                                       |
| <b>Total Expenditures:</b> | <b>\$40,736,522</b> | <b>\$43,094,112</b> | <b>\$2,357,590</b>                            | <b>5.8%</b>                                  |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



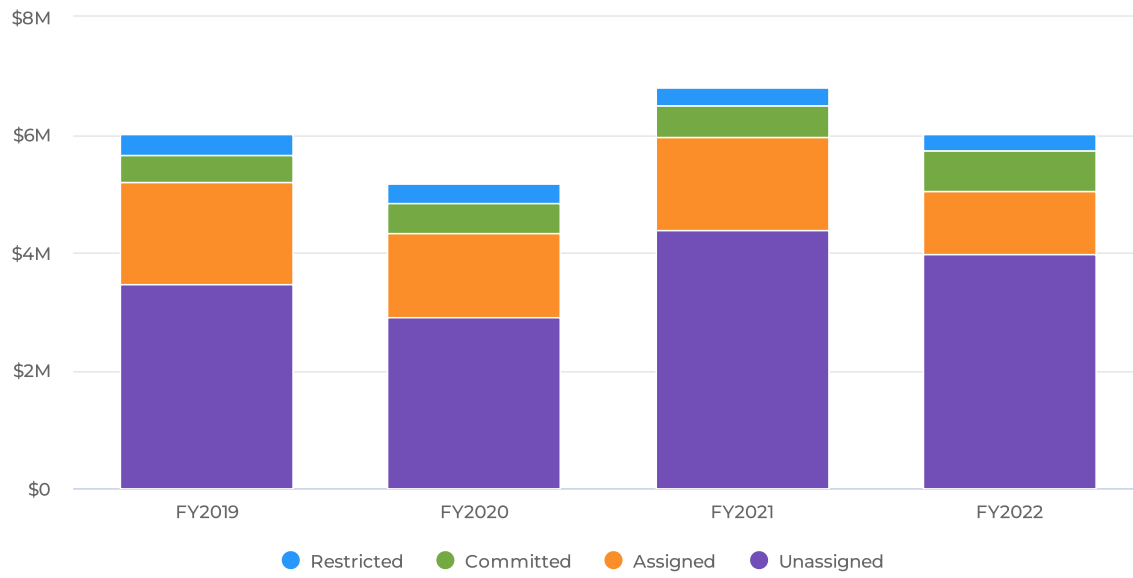
| Name                              | FY2022 Budgeted     | FY2023 Budgeted     | FY2022 Budgeted vs. FY2023 Budgeted (\$ Change) | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | FY2022 Budgeted vs. FY23 Budgeted (% Change) |
|-----------------------------------|---------------------|---------------------|-------------------------------------------------|------------------------------------------------|----------------------------------------------|
| Expense Objects                   |                     |                     |                                                 |                                                |                                              |
| Liability Insurance               | \$239,500           | \$265,600           | \$26,100                                        | 10.9%                                          | 10.9%                                        |
| Medicare-DEP Tax                  | \$110,000           | \$115,000           | \$5,000                                         | 15%                                            | 4.5%                                         |
| Life Insurance                    | \$3,000             | \$2,600             | -\$400                                          | -13.3%                                         | -13.3%                                       |
| Health Insurance                  | \$797,624           | \$876,778           | \$79,154                                        | 9.9%                                           | 9.9%                                         |
| Unemployment                      | \$15,000            | \$15,000            | \$0                                             | 0%                                             | 0%                                           |
| Retirement                        | \$1,847,976         | \$1,882,539         | \$34,563                                        | 1.9%                                           | 1.9%                                         |
| Employee Benefits                 | \$46,572            | \$25,000            | -\$21,572                                       | -72.2%                                         | -46.3%                                       |
| Transfers                         | \$1,338,800         | \$0                 | -\$1,338,800                                    | 0%                                             | -100%                                        |
| Debt Services and Other Financing | \$176,137           | \$68,506            | -\$107,631                                      | -61.1%                                         | -61.1%                                       |
| Debt Service Expense              | \$1,670,494         | \$4,212,643         | \$2,542,149                                     | 152.2%                                         | 152.2%                                       |
| Personal Services                 | \$16,221,982        | \$17,514,949        | \$1,292,967                                     | 8.8%                                           | 8%                                           |
| Purchase of Services              | \$1,407,406         | \$1,572,182         | \$164,776                                       | 11.7%                                          | 11.7%                                        |
| Supplies                          | \$4,637,033         | \$4,709,729         | \$72,696                                        | 2.5%                                           | 1.6%                                         |
| Intergovernmental Charges         | \$326,229           | \$0                 | -\$326,229                                      | -100%                                          | -100%                                        |
| Other Charges and Expenses        | \$11,781,369        | \$11,724,586        | -\$56,783                                       | -0.2%                                          | -0.5%                                        |
| Capital Outlay                    | \$117,400           | \$109,000           | -\$8,400                                        | 2.8%                                           | -7.2%                                        |
| <b>Total Expense Objects:</b>     | <b>\$40,736,522</b> | <b>\$43,094,112</b> | <b>\$2,357,590</b>                              | <b>9.9%</b>                                    | <b>5.8%</b>                                  |

## Fund Balance

The Town defines 'fund balance' as what is left over after the fund's assets have been used to meet its liabilities. Free cash represents the remaining, unrestricted funds from operations.

FY22 is projected to close with similar balances to that of FY21. The only exception to that is within the unassigned fund balance; the Town utilized approximately \$980,000 of its unassigned fund balance to fund its various stabilization funds in FY22.

### Fund Balance Projections



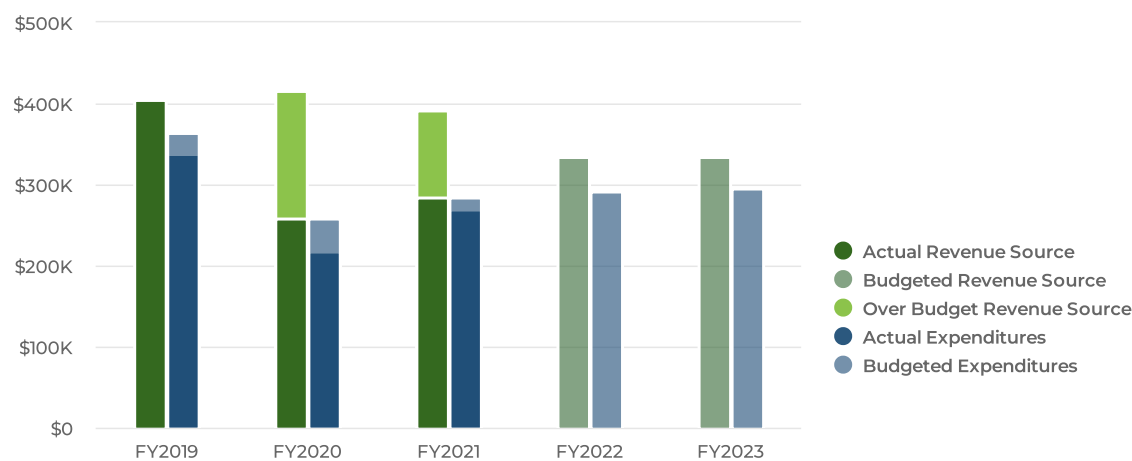
|                            | FY2022                |
|----------------------------|-----------------------|
| Fund Balance               | Projected (unaudited) |
| Unassigned                 | \$3,970,509           |
| Assigned                   | \$1,071,025           |
| Committed                  | \$686,949             |
| Restricted                 | \$284,284             |
| <b>Total Fund Balance:</b> | <b>\$6,012,768</b>    |

Water

The Water Enterprise Fund is used to account for all expenses associated with the operating and maintenance of the water system which is run in conjecture with the Town of Danvers. The Town of Danvers does all the billing for the water usage within the Town of Middleton. The Town of Danvers pays an annual amount to the Town of Middleton which makes up the majority of the revenue within the enterprise fund. This is a non-major enterprise fund.

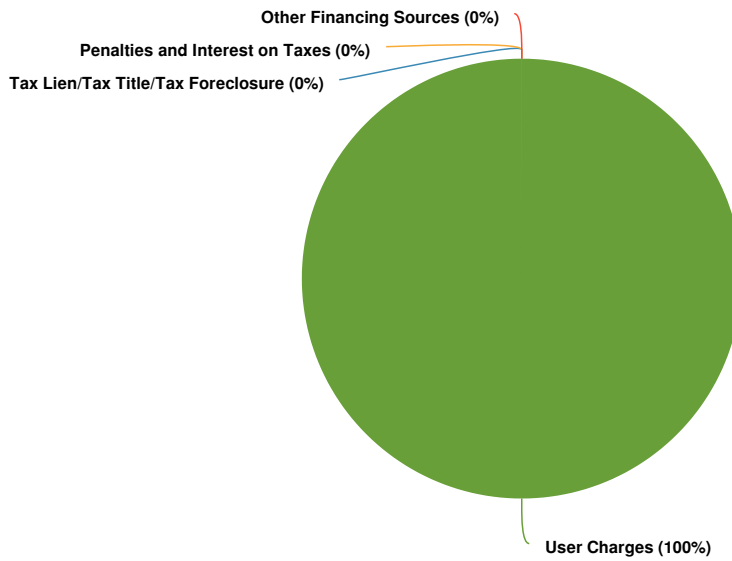
Summary

The Town of Middleton is projecting \$335K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 1.6% or \$4.7K to \$296.7K in FY2023.



# Revenues by Source

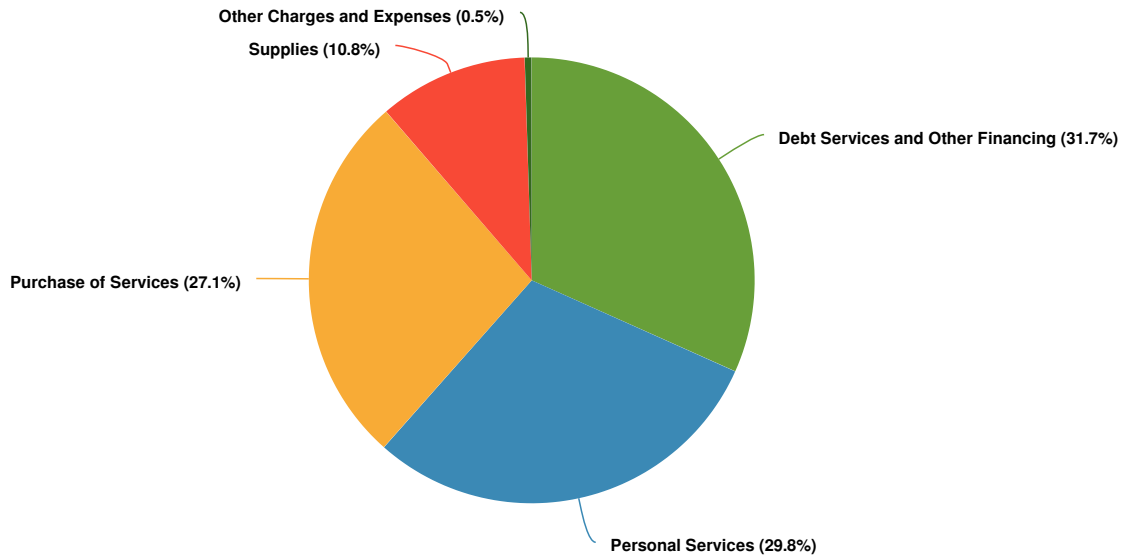
## Projected 2023 Revenues by Source



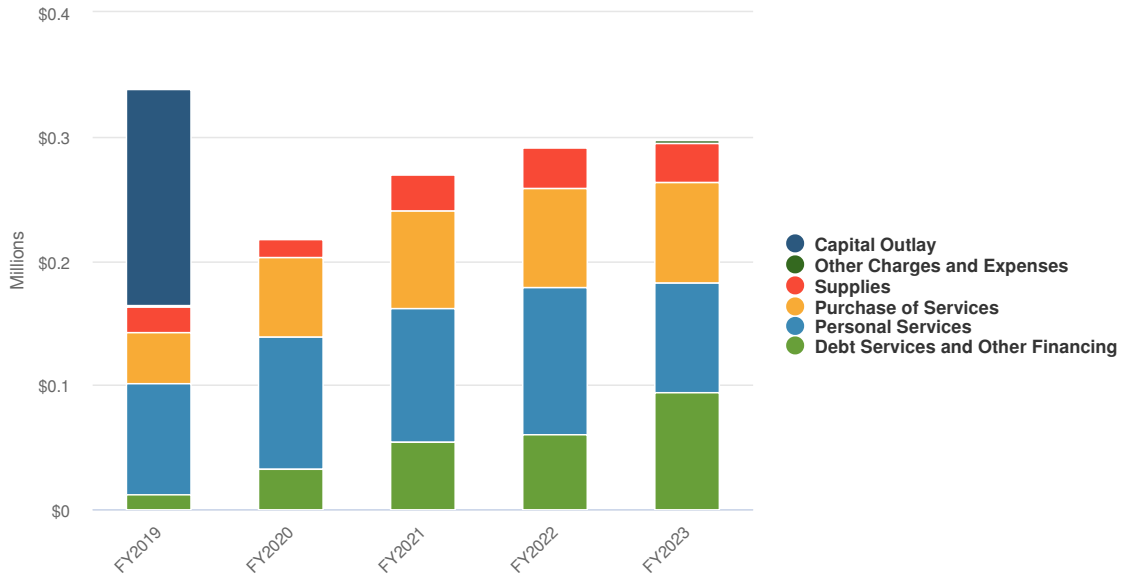
| Name                               | FY2022 Budgeted  | FY2023 Budgeted  | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | FY2022 Budgeted vs. FY2023 Budgeted (\$ Change) | FY2022 Budgeted vs. FY23 Budgeted (\$ Change) | FY2022 Budgeted vs. FY23 Budgeted (% Change) |
|------------------------------------|------------------|------------------|------------------------------------------------|-------------------------------------------------|-----------------------------------------------|----------------------------------------------|
| Revenue Source                     |                  |                  |                                                |                                                 |                                               |                                              |
| Tax Lien/Tax Title/Tax Foreclosure | \$0              | \$0              | 0%                                             | \$0                                             | \$0                                           | N/A                                          |
| Penalties and Interest on Taxes    | \$0              | \$0              | 0%                                             | \$0                                             | \$0                                           | N/A                                          |
| User Charges                       | \$291,992        | \$335,000        | 0%                                             | \$43,008                                        | -\$291,992                                    | -100%                                        |
| Other Financing Sources            |                  | \$0              | 0%                                             | \$0                                             | \$0                                           | N/A                                          |
| <b>Total Revenue Source:</b>       | <b>\$291,992</b> | <b>\$335,000</b> | <b>0%</b>                                      | <b>\$43,008</b>                                 | <b>-\$291,992</b>                             | <b>-100%</b>                                 |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



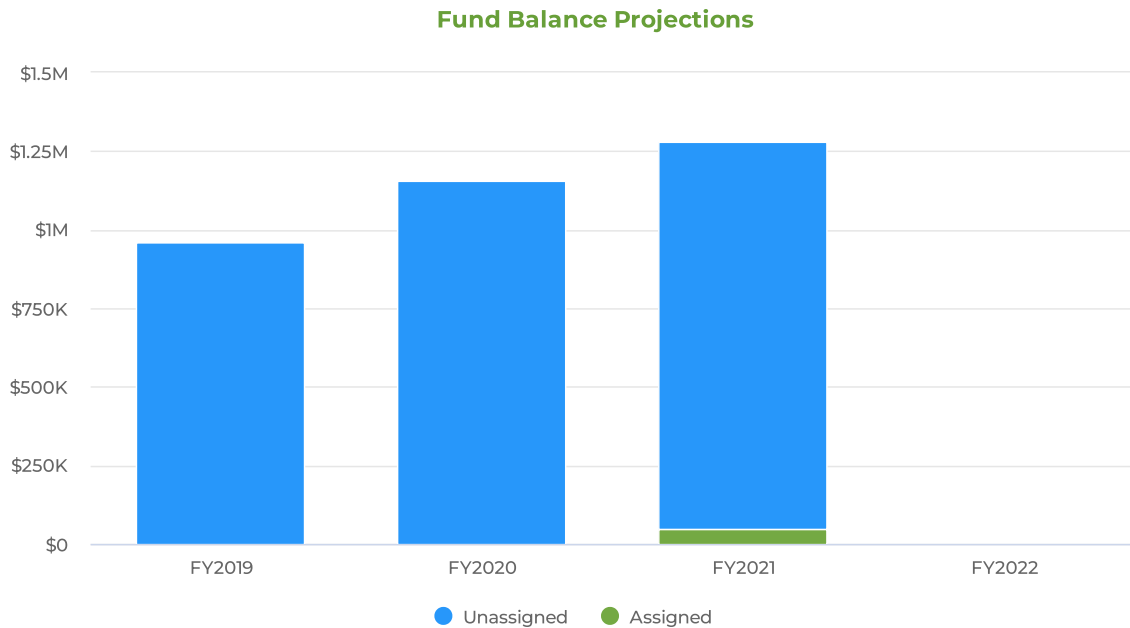
## Budgeted and Historical Expenditures by Expense Type



| Name            | FY2022 Budgeted | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | FY2022 Budgeted vs. FY2023 Budgeted (\$ Change) | FY2022 Budgeted vs. FY23 Budgeted (\$ Change) | FY2022 Budgeted vs. FY23 Budgeted (% Change) |
|-----------------|-----------------|-----------------|------------------------------------------------|-------------------------------------------------|-----------------------------------------------|----------------------------------------------|
| Expense Objects |                 |                 |                                                |                                                 |                                               |                                              |

| Name                                 | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022<br>Budgeted vs.<br>FY2023<br>Budgeted (%<br>Change) | FY2022<br>Budgeted vs.<br>FY2023<br>Budgeted (\$<br>Change) | FY2022<br>Budgeted vs.<br>FY23 Budgeted<br>(\$ Change) | FY2022<br>Budgeted vs.<br>FY23 Budgeted<br>(% Change) |
|--------------------------------------|--------------------|--------------------|------------------------------------------------------------|-------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------|
| Debt Services and<br>Other Financing | \$60,409           | \$94,038           | 55.7%                                                      | \$33,629                                                    | -\$60,409                                              | -100%                                                 |
| Personal Services                    | \$117,983          | \$88,557           | -24.9%                                                     | -\$29,426                                                   | -\$117,983                                             | -100%                                                 |
| Purchase of Services                 | \$80,500           | \$80,500           | 0%                                                         | \$0                                                         | -\$80,500                                              | -100%                                                 |
| Supplies                             | \$32,100           | \$32,100           | 0%                                                         | \$0                                                         | -\$32,100                                              | -100%                                                 |
| Other Charges and<br>Expenses        | \$1,000            | \$1,500            | 50%                                                        | \$500                                                       | -\$1,000                                               | -100%                                                 |
| <b>Total Expense Objects:</b>        | <b>\$291,992</b>   | <b>\$296,695</b>   | <b>1.6%</b>                                                | <b>\$4,703</b>                                              | <b>-\$291,992</b>                                      | <b>-100%</b>                                          |

## Fund Balance



|                            | FY2021                    |
|----------------------------|---------------------------|
| <b>Fund Balance</b>        | <b>Actual (unaudited)</b> |
| Unassigned                 | \$1,228,747               |
| Assigned                   | \$50,000                  |
| <b>Total Fund Balance:</b> | <b>\$1,278,747</b>        |

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# DEPARTMENTS

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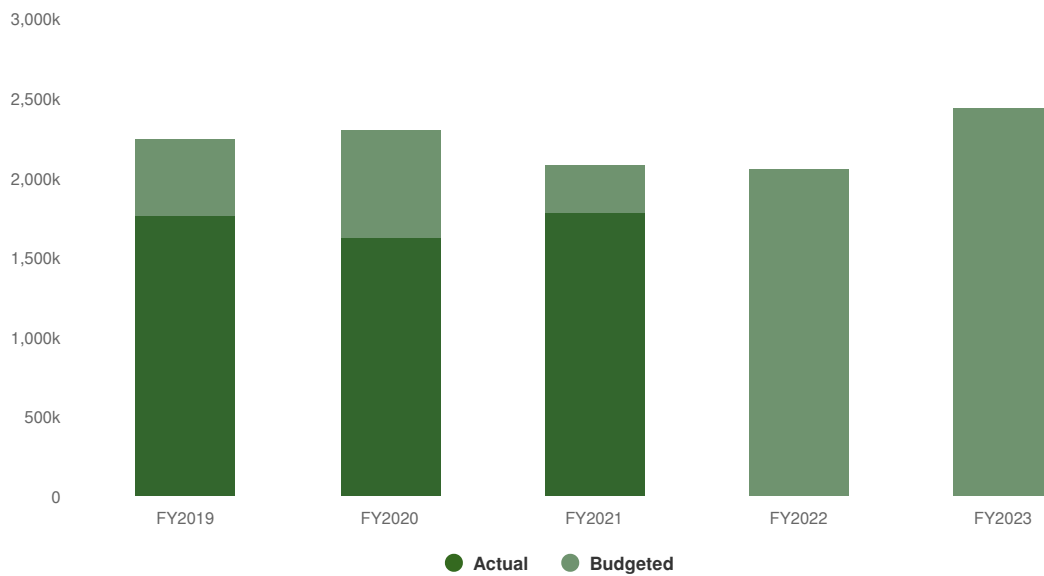
## General Government

Summary page for all departments in the General Government category. View departments and divisions within this category for more information.

### Expenditures Summary

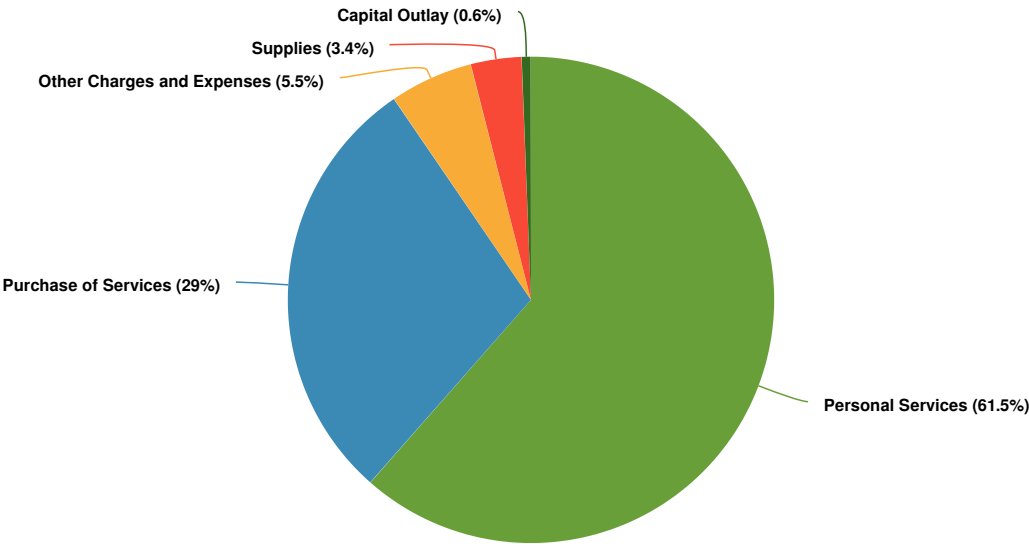
**\$2,441,565** **\$386,331**  
(18.80% vs. prior year)

#### General Government Proposed and Historical Budget vs. Actual

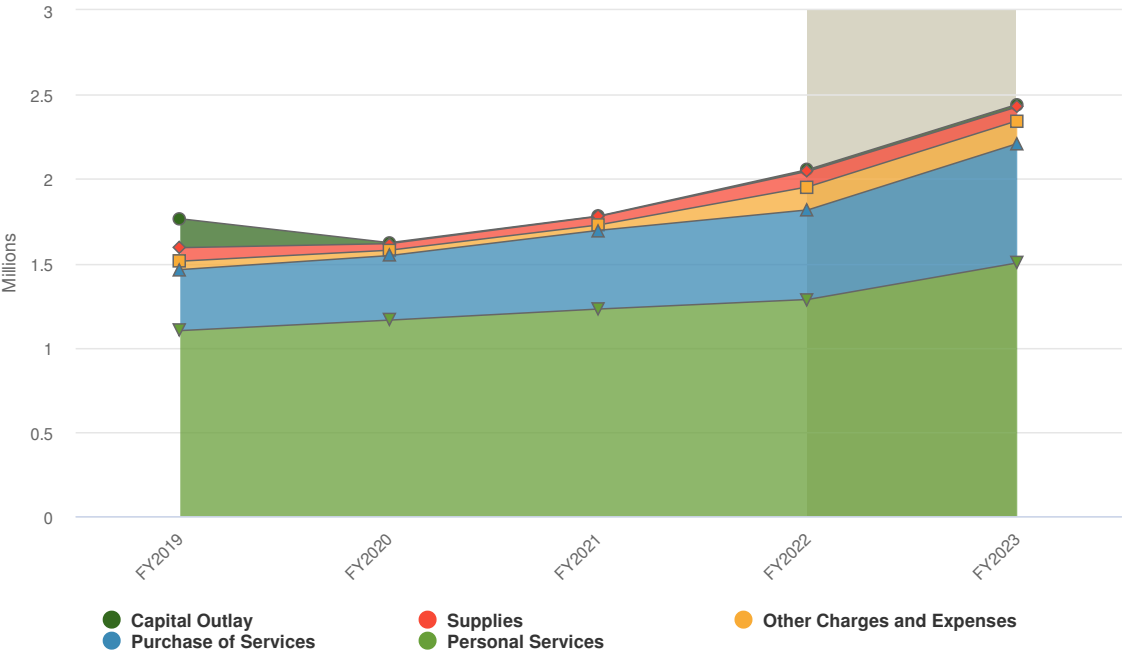


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

## Select Board/Town Administrator

**Andrew Sheehan**

Town Administrator

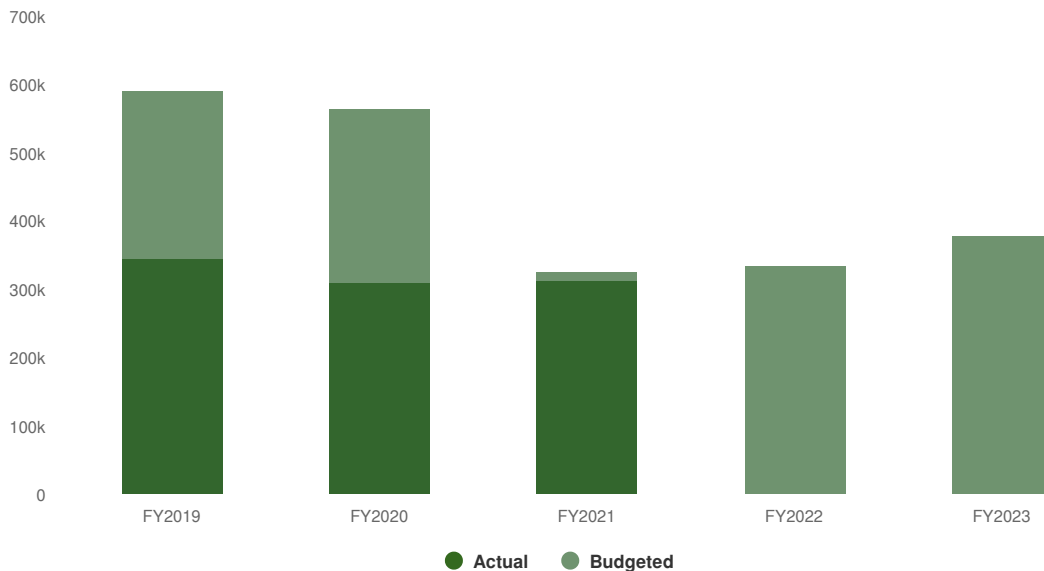
The Town Administrator is appointed by the five member Select Board. The Town Administrator is the full-time Chief Administrative Officer of the Town and the Town's Chief Procurement Officer. The Town Administrator's Office oversees the day to day operations of the Town and represents the Select Board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

The Town Administrator's Office is responsible for overseeing implementation of policy directives issued by the Select Board, negotiates all labor contracts, manages personnel and human resources, and promotes cooperation and teamwork among all Town Departments, all under the policy direction of the Select Board.

### Expenditures Summary

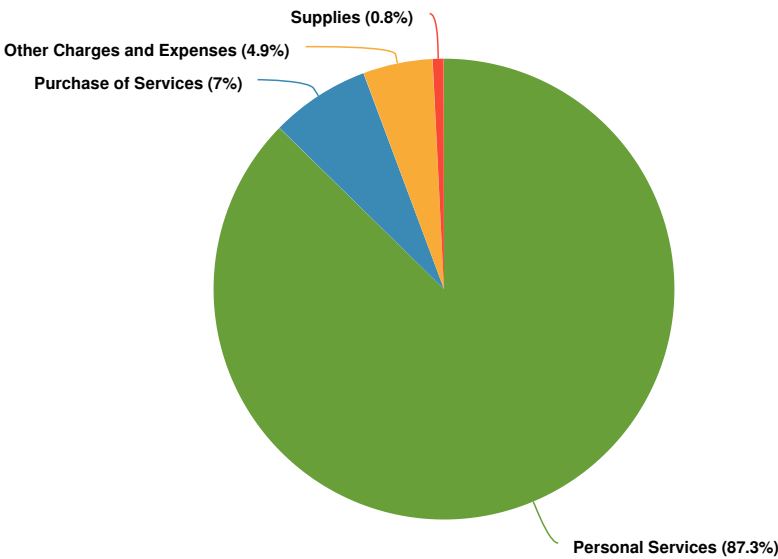
**\$378,040** **\$42,762**  
(12.75% vs. prior year)

Select Board/Town Administrator Proposed and Historical Budget vs. Actual

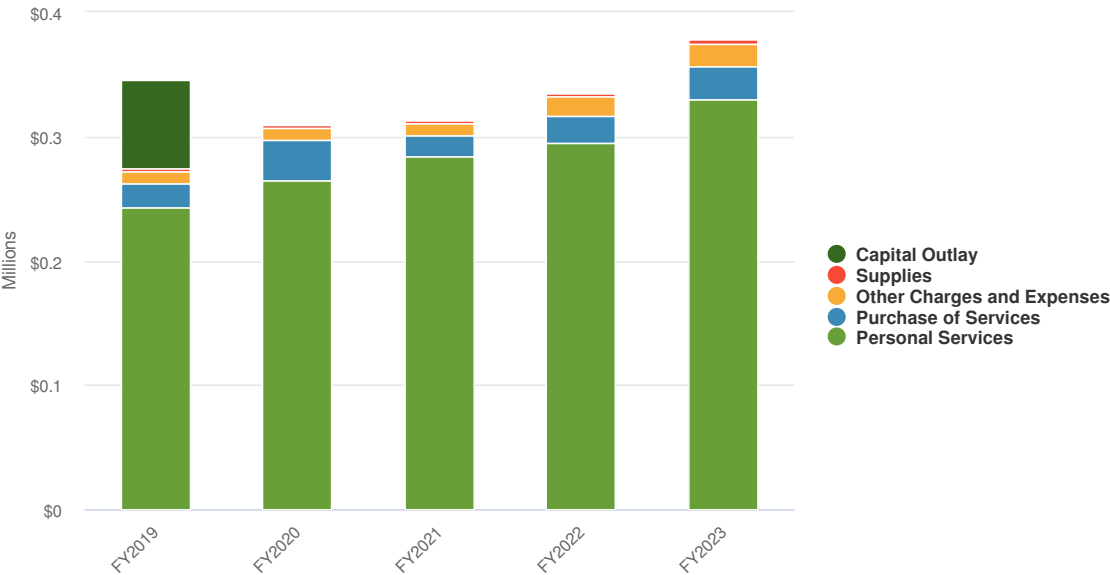


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

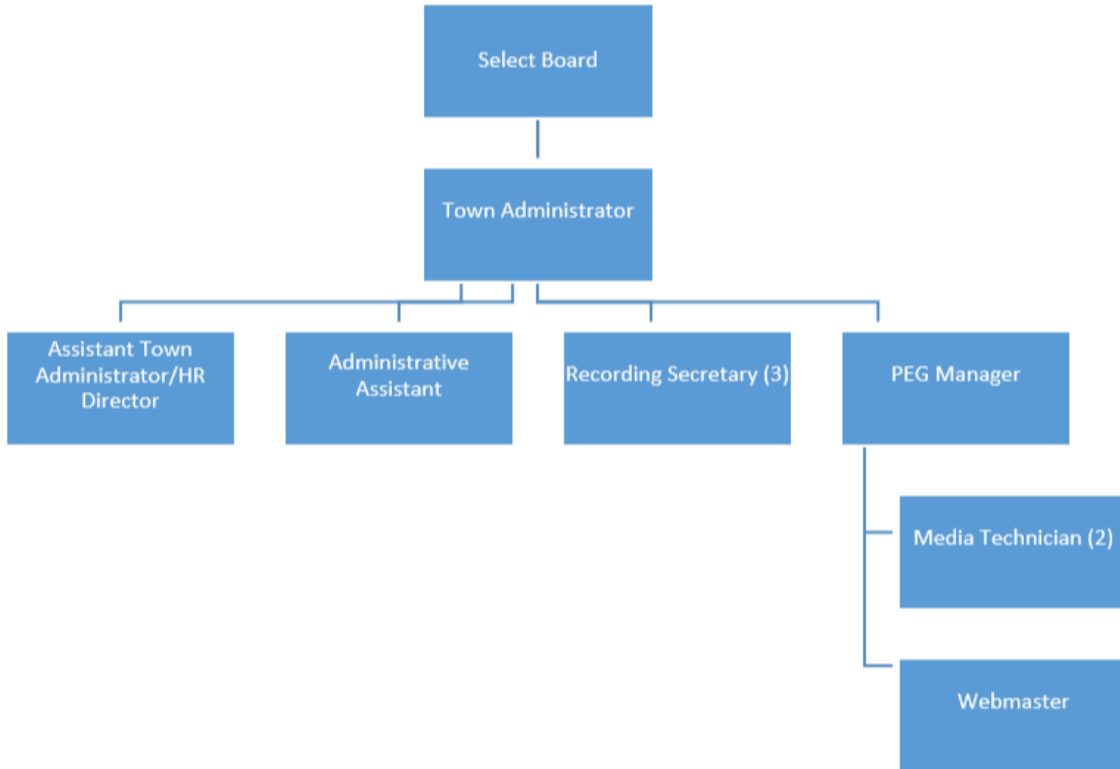


## Budgeted and Historical Expenditures by Expense Type



| Name                                         | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Expense Objects</b>                       |                  |                    |                    |                                                       |                                                      |
| <b>Personal Services</b>                     |                  |                    |                    |                                                       |                                                      |
| SALARIES & WAGES                             | \$98,034         | \$109,614          | \$112,356          | \$2,742                                               | 2.5%                                                 |
| DEPT. HEAD SALARY                            | \$152,000        | \$164,000          | \$178,000          | \$14,000                                              | 8.5%                                                 |
| SELECTMEN SALARIES                           | \$7,761          | \$8,500            | \$8,500            | \$0                                                   | 0%                                                   |
| PART TIME                                    | \$26,499         | \$26,663           | \$31,324           | \$4,661                                               | 17.5%                                                |
| <b>Total Personal Services:</b>              | <b>\$284,294</b> | <b>\$308,777</b>   | <b>\$330,180</b>   | <b>\$21,403</b>                                       | <b>6.9%</b>                                          |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Purchase of Services</b>                  |                  |                    |                    |                                                       |                                                      |
| ADVERTISING                                  | \$616            | \$1,250            | \$1,250            | \$0                                                   | 0%                                                   |
| TRAINING AND EDUCATION                       | \$6,402          | \$9,150            | \$11,150           | \$2,000                                               | 21.9%                                                |
| POSTAGE                                      | \$269            | \$1,000            | \$1,000            | \$0                                                   | 0%                                                   |
| COPIER/PRINTING                              |                  |                    | \$1,000            | \$1,000                                               | N/A                                                  |
| CONTRACTUAL SERVICES                         | \$9,189          | \$10,000           | \$12,000           | \$2,000                                               | 20%                                                  |
| <b>Total Purchase of Services:</b>           | <b>\$16,476</b>  | <b>\$21,400</b>    | <b>\$26,400</b>    | <b>\$5,000</b>                                        | <b>23.4%</b>                                         |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Supplies</b>                              |                  |                    |                    |                                                       |                                                      |
| CENTRAL OFFICE SUPPLIES                      | \$1,753          | \$3,000            | \$3,000            | \$0                                                   | 0%                                                   |
| <b>Total Supplies:</b>                       | <b>\$1,753</b>   | <b>\$3,000</b>     | <b>\$3,000</b>     | <b>\$0</b>                                            | <b>0%</b>                                            |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Other Charges and Expenses</b>            |                  |                    |                    |                                                       |                                                      |
| TRAVEL                                       | \$4,980          | \$6,000            | \$6,000            | \$0                                                   | 0%                                                   |
| OPERATING SUPPLIES                           | \$0              | \$750              | \$750              | \$0                                                   | 0%                                                   |
| DUES, FEES, AND<br>SUBSCRIPTIONS             | \$5,412          | \$9,465            | \$11,710           | \$2,245                                               | 23.7%                                                |
| <b>Total Other Charges and<br/>Expenses:</b> | <b>\$10,393</b>  | <b>\$16,215</b>    | <b>\$18,460</b>    | <b>\$2,245</b>                                        | <b>13.8%</b>                                         |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Total Expense Objects:</b>                | <b>\$312,915</b> | <b>\$349,392</b>   | <b>\$378,040</b>   | <b>\$28,648</b>                                       | <b>8.2%</b>                                          |

## Organizational Chart



## Department FTE Count

| FTE%                                            | FY21 | FY22 | FY23 |
|-------------------------------------------------|------|------|------|
| <b>Town Administrator</b>                       | 1.00 | 1.00 | 1.00 |
| <b>Assistant Town Administrator/HR Director</b> | 1.00 | 1.00 | 1.00 |
| <b>Administrative Secretary</b>                 | 0.49 | 0.49 | 0.49 |

## **Fiscal Year 2022 Accomplishments**

- The public facilities project at 105 South Main Street was again a prominent feature in FY22. The project received full approval in June 2021. Annual Town Meeting on June 5, 2021 overwhelmingly approved funding for the project, voting in favor by a margin of 280-48. At the Annual Town Election on June 12 voters passed a Proposition 2 ½ debt exclusion by a tally of 1,009-522. The appropriation for the project is \$61.7M and will be financed over 30 years.
- On November 30, 2021, the Town went to market to borrow for the public facilities project. The Town received 11 bids and selected the bid with the lowest average net interest rate. The lowest bid, from Fidelity Capital Markets, offered an interest rate of 2.049588%. This exceptional outcome was the result of years of concerted effort among the Town's finance team, Select Board, and Finance Committee. The past several years were devoted to improving the Town's fiscal condition to position it for a project that all knew was inevitable and long overdue. Thanks to the legislative delegation the Town received several earmarks from the Commonwealth; these earmarks will lessen the impact of the project on local taxpayers.
- Fiscal Year 2022 was again dominated by the COVID-19 pandemic. COVID continued to affect all municipal operations, creating myriad challenges. The Town continued to evolve its operations to meet the challenges of the pandemic and the slow uncertain emergence from COVID's depths. The flexibility and creativity of employees continues to be a positive, proving again that there are good things that come out of crisis.
- As part of the federal response to the pandemic the Town received approximately \$629,783 in CARES Act funding. These funds were used to support the public health response, personal protective equipment, technology upgrades, costs to hold a socially distanced Town Meeting, and COVID-related testing.
- The certified public accounting firm of Roselli, Clark & Associates continued to audit the Town's financial statements and financial management practices. The management letter again revealed no material weaknesses and noted continuing strength in financial operations.
- The Assistant Town Administrator continued to lead a multi-town effort around a regional information technology (IT) collaborative. The collaborative will provide better, faster, more secure computing, improved support for users, and reduced costs from economies of scale. Employees again participated in cybersecurity training. Cyber threats are increasingly targeted at governments and many threats are preventable with adequate training.
- The department successfully completed negotiations on a new contract with the Public Works union. Negotiations continued with the Middleton Police Benevolent Organization. Negotiations strive to balance compensation and benefits that are reflective of the labor market while respecting the impact on taxpayers.
- The first batch of former Essex County parcels was transferred from the State to the Town. A total of fourteen parcels were transferred. Legislation was necessary before the transfer of the last two parcels can occur. That legislation was signed into law in 2021.
- The Town Administrator's Office was proud to receive the news that the Town's FY 2022 Budget received the Government Finance Officers' Association (GFOA) Distinguished Budget Award. The GFOA recognized Finance Director Sarah Wood for her commitment and dedication to improving the budget document.
- The Town Administrator's office saw turnover in two positions. We wish to thank former Assistant Town Administrator Tanya Shallop and former Administrative Secretary Michelle Creasi for their hard work, collaboration, and accomplishments that helped move a wide variety of initiatives and annual functions forward. The Town Administrator's Office welcomed new Assistant Town Administrator/HR Director Jackie Bresnahan and new Administrative Secretary Meredith Carlile during FY 2022.

## **Fiscal Year 2023 Goals and Objectives**

- Continue to advance the persistent improvement of municipal government services, always putting the residents' interests paramount.
- Working with the Town Building Committee, owner's project manager, design consultant, and construction manager, successfully manage the design and construction of the municipal complex at 105 South Main Street.
- The Town received \$3,021,948 in funding under the American Recovery Plan Act (ARPA). The Office will work with departments to identify ways of investing these one-time funds that will have the most long lasting impact. The ARPA funds must be committed by December 31, 2024 and expended by December 31, 2026.
- Working with regional partners, implement the regional information technology (IT) collaborative. Related to this is a local fiber network linking Middleton's municipal buildings with the regional IT host. Supply chain issues delayed initial implementation.
- Work with the Massachusetts Division of Capital Asset Management and Maintenance (DCAMM) to complete the transfer of former Essex County parcels. Two parcels of the original sixteen (16) parcels remain to be conveyed.
- Develop office procedures for the Town Administrator's Office and across the organization, to ensure continuity of operations in the event of transitions. In the Town Administrator's Office, these include the annual calendar of recurring events, reappointments, licensing, bills payables, receipts, payroll, and similar functions.
- Work with the Middleton Rail Trail Alliance (MiRTA), Department of Public Works, Planning Department, Light Department, and external partners to support the continued construction of the Middleton Rail Trail.
- Continue negotiations on a new inter-municipal agreement with the Town of Danvers to improve cost sharing and system maintenance of the towns' public water system. As part of this ongoing collaboration, we will continue to work with Danvers to address DEP compliance requirements around safe drinking water.
- With the Public Works Department, continue to explore, evaluate options, and recommend changes to the Town's solid waste management program to address rising costs associated with significant changes in market conditions.
- Continue implementation of recommendations of the pedestrian summit.
- Negotiate a new cable franchise agreement with Comcast/Xfinity.
- The Town Administrator's Office will continue its work on a number of long term initiatives and programs, including:
  - Pursue transparency initiatives by increasing the distribution of information through digital and web-based formats, cable broadcasting, and other media.
  - Lead public outreach and education efforts to increase participation in Town Meetings, elections, and civic engagement.
  - Maintain good labor relations while respecting the impact of labor contracts on taxpayers.
  - Expand efforts to retain existing businesses, attract new businesses, and support responsible development in order to ease the burden on residential taxpayers. Efforts will include active participation in the Middleton Board of Trade, regional economic development forums, and other outreach efforts.
  - Improve compliance with "good government" laws, including the Open Meeting Law, Public Records Law, and Conflict of Interest Law by providing informational materials and opportunities to

department heads, boards, and committees.

- Evaluate the need and benefit of administrative and operational policies and changes.
- Work with the Town's legislative delegation, State agencies, and others to secure funding for the replacement of the Maple Street (Route 62) bridge over the Ipswich River and the reconstruction of Maple Street from Middleton Square to the Danvers town line.
- Explore regionalization opportunities that improve service delivery and/or reduce costs.
- Continue to investigate ways to improve the Town's financial stability, identifying new revenues and reduced expenditures

# Town Accountant

**Sarah Wood**

Finance Director/Town Accountant

Accounting Department is responsible for all financial matters for the Town. The Finance Director/Town Accountant oversees the Accounting Department and supervises the Treasurer/Collector's Department. This office maintains a complete set of financial records for all town accounts, appropriations, and debts, prepares financial data, financial statements for the State, annual reports, Free Cash certification, Schedule A, official statements, supports the preparation of the Town Budget, and oversees insurance matters.

The Department manages the expenditures and revenues of all town and school funds, examines all department bills and payrolls for accuracy, legality and availability of funds before payment by the Treasurer. The Department oversees and prepares biweekly town and school payables warrants.

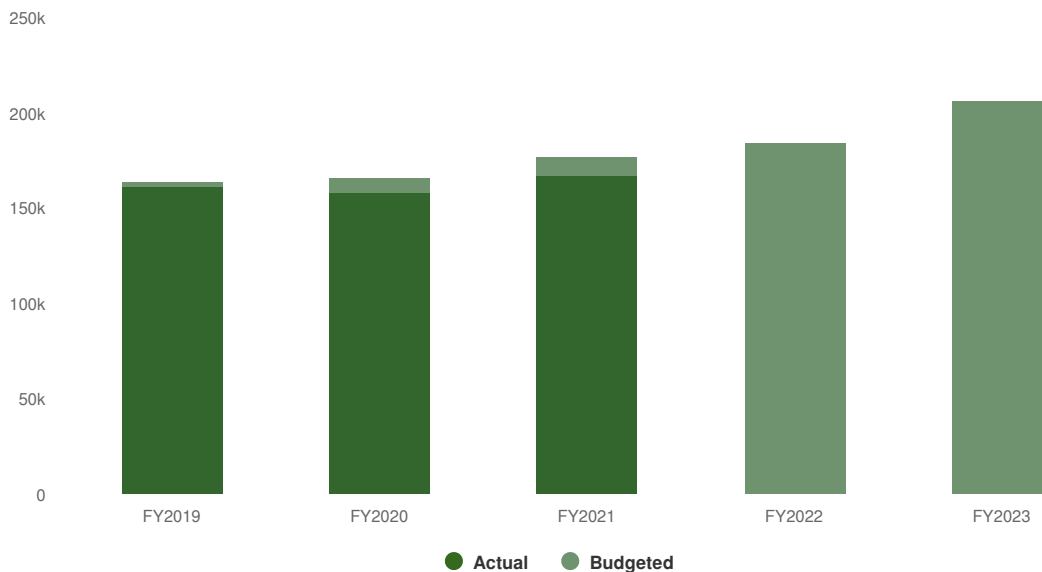
## Expenditures Summary

Personnel expenses increased due to an increase in contractual obligations for the employees of the department.

All other expenses were level funded for FY23.

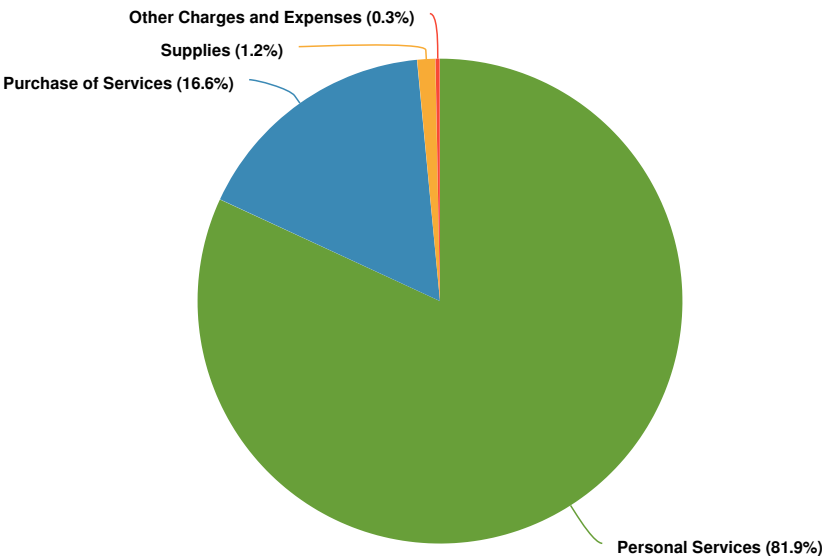
**\$205,807** **\$22,196**  
(12.09% vs. prior year)

### Town Accountant Proposed and Historical Budget vs. Actual

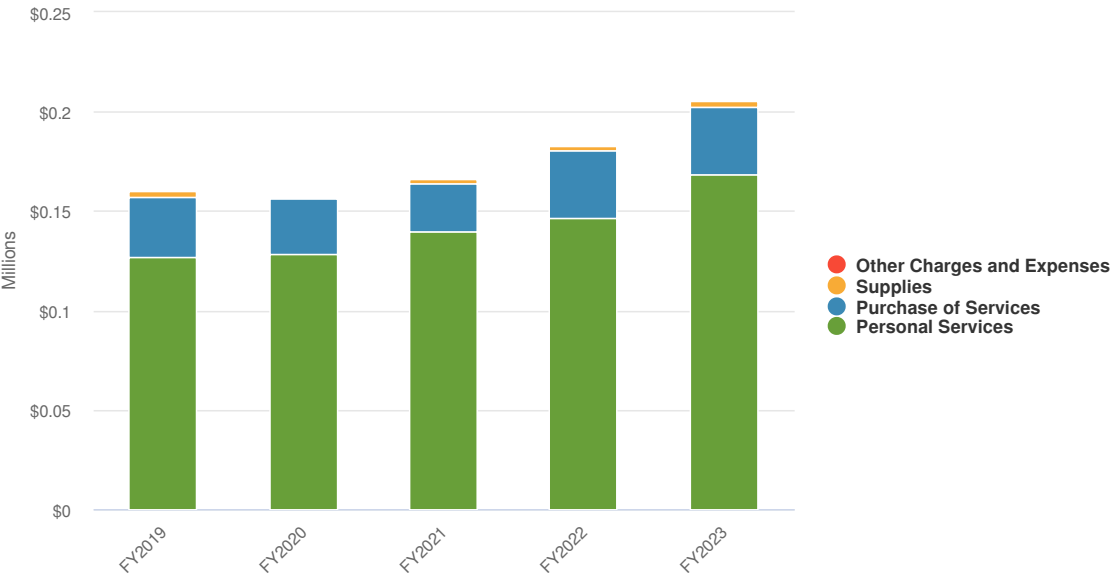


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

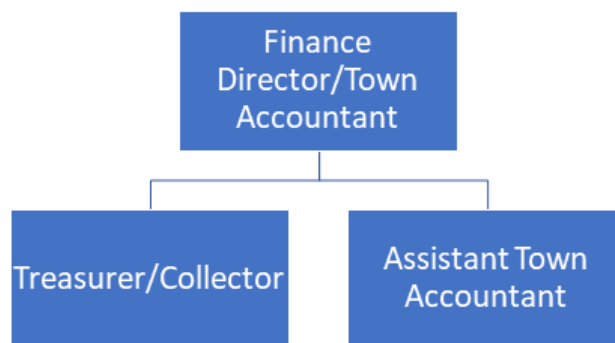


## Budgeted and Historical Expenditures by Expense Type



| Name                                         | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Expense Objects</b>                       |                  |                    |                    |                                                       |                                                      |
| <b>Personal Services</b>                     |                  |                    |                    |                                                       |                                                      |
| SALARIES & WAGES                             | \$37,953         | \$42,400           | \$43,400           | \$1,000                                               | 2.4%                                                 |
| DEPT. HEAD SALARY                            | \$101,450        | \$103,961          | \$125,157          | \$21,196                                              | 20.4%                                                |
| <b>Total Personal Services:</b>              | <b>\$139,403</b> | <b>\$146,361</b>   | <b>\$168,557</b>   | <b>\$22,196</b>                                       | <b>15.2%</b>                                         |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Purchase of Services</b>                  |                  |                    |                    |                                                       |                                                      |
| AUDIT                                        | \$24,500         | \$29,400           | \$29,400           | \$0                                                   | 0%                                                   |
| TRAINING AND EDUCATION                       | \$80             | \$4,700            | \$4,700            | \$0                                                   | 0%                                                   |
| POSTAGE                                      | \$26             | \$50               | \$50               | \$0                                                   | 0%                                                   |
| <b>Total Purchase of Services:</b>           | <b>\$24,606</b>  | <b>\$34,150</b>    | <b>\$34,150</b>    | <b>\$0</b>                                            | <b>0%</b>                                            |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Supplies</b>                              |                  |                    |                    |                                                       |                                                      |
| OFFICE SUPPLIES                              | \$2,065          | \$2,500            | \$2,500            | \$0                                                   | 0%                                                   |
| OFFICE SUPPLIES                              | \$0              | \$500              | \$0                | -\$500                                                | -100%                                                |
| <b>Total Supplies:</b>                       | <b>\$2,065</b>   | <b>\$3,000</b>     | <b>\$2,500</b>     | <b>-\$500</b>                                         | <b>-16.7%</b>                                        |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Other Charges and Expenses</b>            |                  |                    |                    |                                                       |                                                      |
| DUES, FEES, AND<br>SUBSCRIPTIONS             | \$526            | \$600              | \$600              | \$0                                                   | 0%                                                   |
| <b>Total Other Charges and<br/>Expenses:</b> | <b>\$526</b>     | <b>\$600</b>       | <b>\$600</b>       | <b>\$0</b>                                            | <b>0%</b>                                            |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Total Expense Objects:</b>                | <b>\$166,600</b> | <b>\$184,111</b>   | <b>\$205,807</b>   | <b>\$21,696</b>                                       | <b>11.8%</b>                                         |

## Organizational Chart



## Department FTE Count

| FTE%                             | FY21 | FY22 | FY23 |
|----------------------------------|------|------|------|
| Finance Director/Town Accountant | 1.00 | 1.00 | 1.00 |
| Assistant Town Accountant        | 0.8  | 0.8  | 0.8  |

## **Fiscal Year 2022 Accomplishments**

- The Town was able to close the fiscal year, certify free cash, and submit the Schedule A and other forms required by the State as part of the Tax Rate setting process within a timely manner.
- Fieldwork for the Town's audit was completed in October 2021.
- Submitted the FY22 budget to the Government Finance Officer's Association (GFOA) for consideration of the Distinguished Budget award and successfully won the award for the first time.
- Maintained the accounting records and did all relative reporting for CARES Act reimbursement and FEMA reimbursements pertaining to the COVID-19 pandemic.
- Maintained the accounting records and submitted all relative reporting for CARES Act reimbursement and FEMA reimbursements pertaining to the COVID-19 pandemic.
- Maintained the day-to-day operations of the Treasurer's office from July through October as a new Treasurer/Collector and Assistant Treasurer/Collector were hired due to staffing turnover.
- Attended numerous trainings and information sessions both remotely and in-person to keep informed of all financial matters pertaining to the COVID-19 pandemic (e.g. ARPA, CARES & FEMA funding).
- Working with the Town Administrator and Treasurer's departments was able to successfully go to market to borrow for the Municipal Complex construction project and received a winning bid with an interest rate of 2.50% (rounded) which will help reduce the impact of the project on the taxpayers.

## **Fiscal Year 2023 Goals and Objectives**

- Continue to work on recommendations from the independent auditors.
- Continue work with town departments to streamline the accounting ledger. This would be inclusive of updating account names, creating new accounts to segregate revenues for a more transparent accounting ledger, and consolidating accounts that are not used.
- With the help of the Assistant Town Administrator and Assistant Town Accountant, continue working with Town departments to utilize the MIIA rewards programs as well as MIIA grant programs to help cut down costs to the Town.
- Maintain the current year-end close schedule and prepare the balance sheet and all other supporting documents required to obtain Free Cash certification by October 31, 2022.
- Continue to attend annual conferences for GFOA and Massachusetts Accountants and Auditors Association to keep up with changing laws and accounting standards.
- Continue to review the Town's financial policies to ensure that they are appropriate and suggest changes to the Select Board if needed.
- Continue maintenance and reporting of ARPA funds to ensure the Town is in compliance with all regulations.

## Board of Assessors

**Bradford W Swanson M.A.A.**

Chief Assessor

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

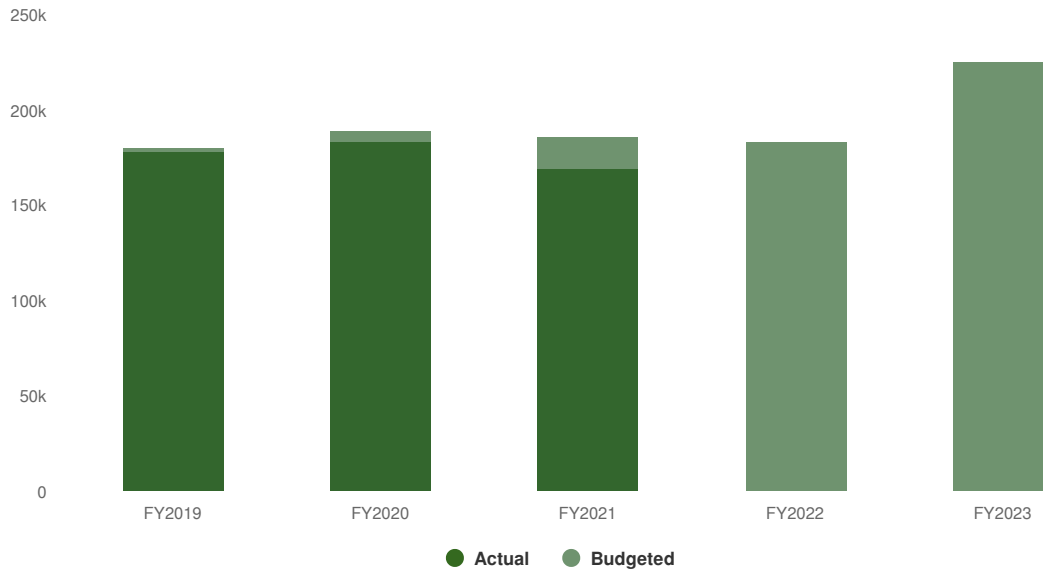
Some of the major responsibilities include:

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

## Expenditures Summary

**\$224,916** **\$41,563**  
(22.67% vs. prior year)

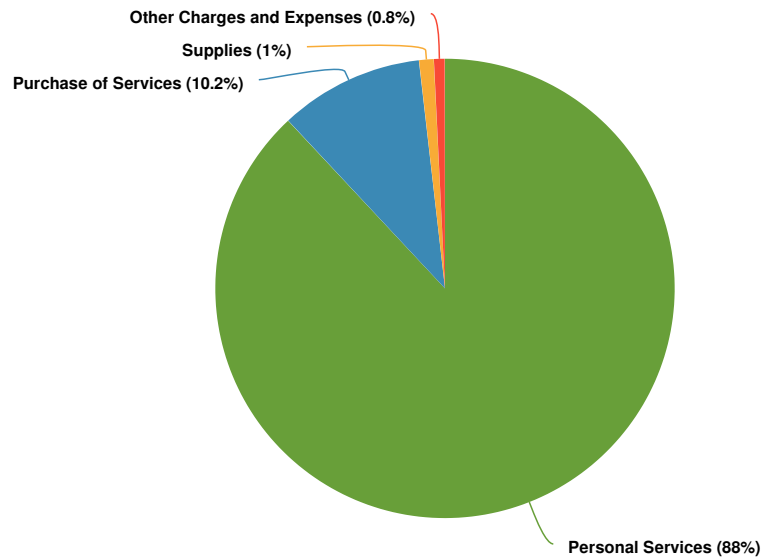
## Board of Assessors Proposed and Historical Budget vs. Actual



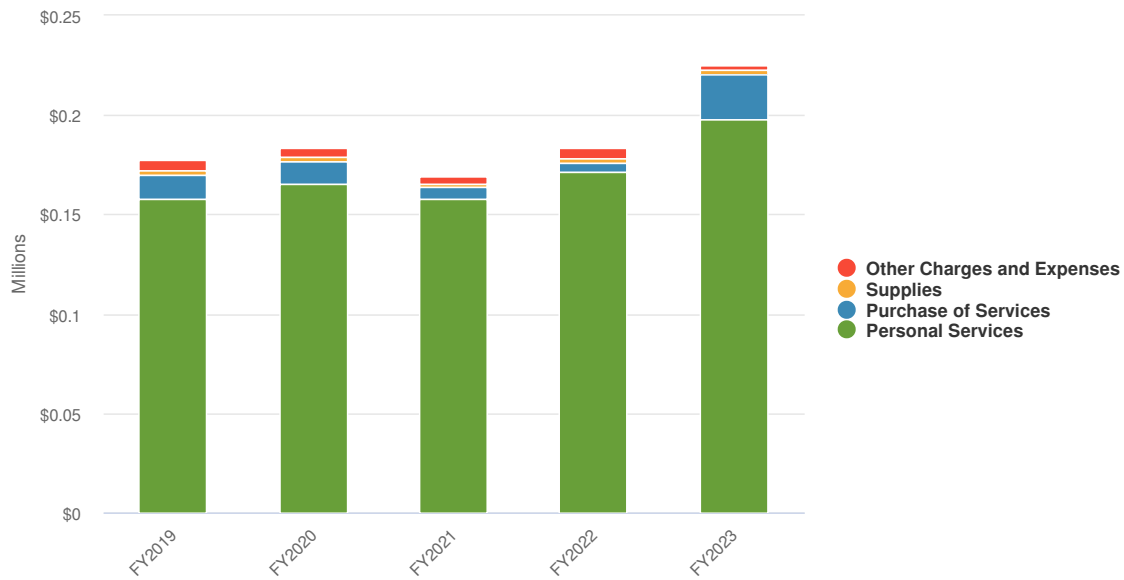
Constructual services moved from capital budget to operating budget in FY23.

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



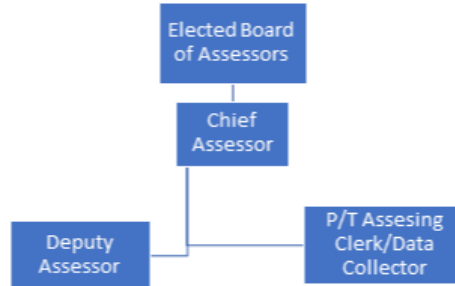
## Budgeted and Historical Expenditures by Expense Type



| Name                                         | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Expense Objects</b>                       |                  |                    |                    |                                                       |                                                      |
| <b>Personal Services</b>                     |                  |                    |                    |                                                       |                                                      |
| SALARIES & WAGES                             | \$54,060         | \$54,601           | \$61,889           | \$7,288                                               | 13.3%                                                |
| DEPT. HEAD SALARY                            | \$87,874         | \$88,753           | \$107,115          | \$18,362                                              | 20.7%                                                |
| PART TIME                                    | \$15,574         | \$27,899           | \$29,012           | \$1,113                                               | 4%                                                   |
| <b>Total Personal Services:</b>              | <b>\$157,508</b> | <b>\$171,253</b>   | <b>\$198,016</b>   | <b>\$26,763</b>                                       | <b>15.6%</b>                                         |
| <b>Purchase of Services</b>                  |                  |                    |                    |                                                       |                                                      |
| TRAINING AND EDUCATION                       | \$1,115          | \$2,000            | \$2,000            | \$0                                                   | 0%                                                   |
| POSTAGE                                      | \$722            | \$1,000            | \$1,000            | \$0                                                   | 0%                                                   |
| CONTRACTUAL SERVICES                         | \$4,720          | \$1,630            | \$19,850           | \$18,220                                              | 1,117.8%                                             |
| <b>Total Purchase of Services:</b>           | <b>\$6,557</b>   | <b>\$4,630</b>     | <b>\$22,850</b>    | <b>\$18,220</b>                                       | <b>393.5%</b>                                        |
| <b>Supplies</b>                              |                  |                    |                    |                                                       |                                                      |
| OFFICE SUPPLIES                              | \$1,087          | \$2,300            | \$2,300            | \$0                                                   | 0%                                                   |
| <b>Total Supplies:</b>                       | <b>\$1,087</b>   | <b>\$2,300</b>     | <b>\$2,300</b>     | <b>\$0</b>                                            | <b>0%</b>                                            |
| <b>Other Charges and Expenses</b>            |                  |                    |                    |                                                       |                                                      |
| TRAVEL                                       | \$3,633          | \$4,600            | \$1,250            | -\$3,350                                              | -72.8%                                               |
| DUES,FEES, AND<br>SUBSCRIPTIONS              | \$570            | \$570              | \$500              | -\$70                                                 | -12.3%                                               |
| <b>Total Other Charges and<br/>Expenses:</b> | <b>\$4,203</b>   | <b>\$5,170</b>     | <b>\$1,750</b>     | <b>-\$3,420</b>                                       | <b>-66.2%</b>                                        |

| Name                          | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|-------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Total Expense Objects:</b> | <b>\$169,354</b> | <b>\$183,353</b>   | <b>\$224,916</b>   | <b>\$41,563</b>                                       | <b>22.7%</b>                                         |

## Organizational Chart



## Department FTE Count

| FTE%                                      | FY21 | FY22 | FY23 |
|-------------------------------------------|------|------|------|
| <b>Chief Assessor</b>                     | 1.00 | 1.00 | 1.00 |
| <b>Deputy Assessor</b>                    | 1.0  | 1.0  | 1.0  |
| <b>P/T Assessing Clerk/Data Collector</b> | 0.45 | 0.45 | 0.45 |

## Fiscal Year 2022 Accomplishments

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

- Completion of Certified Revaluation.
- Catching up of required cyclical inspections
- Submitting and receiving a tax rate by December 10, 2021
- Finalizing the third quarter tax bill file by December 17, 2021.

## **Fiscal Year 2023 Goals and Objectives**

Our aim for this year is:

- To complete our annual interim adjustment of values in a timely and cost effective manner.
- Continue updating all property photographs in our valuation system by office staff.
- Maintain cyclical inspection program for residential and commercial/industrial properties as required by Department of Revenue mandate to maintain accurate data. This will be more difficult as the pandemic has affected interior inspection capability.
- Continued layer maintenance and development with other departments for the GIS system. We are working with other departments such as Fire, Health, Planning, and D.P.W. to develop their respective layers.
- Upgrades to Patriot Properties software and other G.I.S. related software.
- Proper compensation for department employees to maintain market value of positions in the event of vacancy.

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

Some examples include:

- Maintaining MAA designations for the Board, Chief Assessor (fka Assistant Assessor) and Deputy Assessor (fka Administrative Assessor).
- Education for Part-Time Assessing Clerk/Data Collector position.
- Continue coursework for Chief Assessor (fka Assistant Assessor) to obtain IAAO certifications, where funding allows.

## Treasurer/Collector

**Nick Federico**

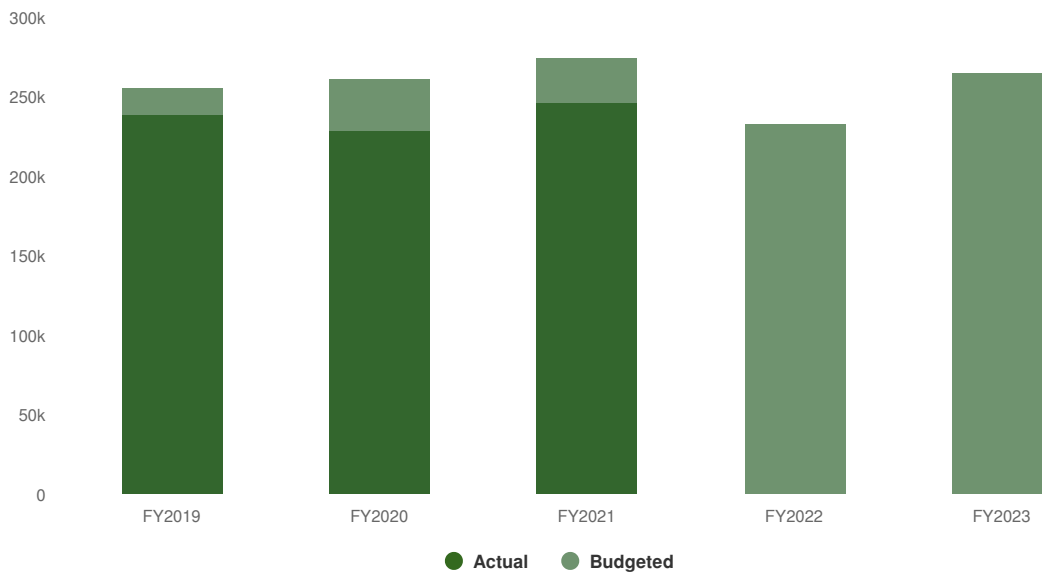
Treasurer/Collector, CMMT

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

### Expenditures Summary

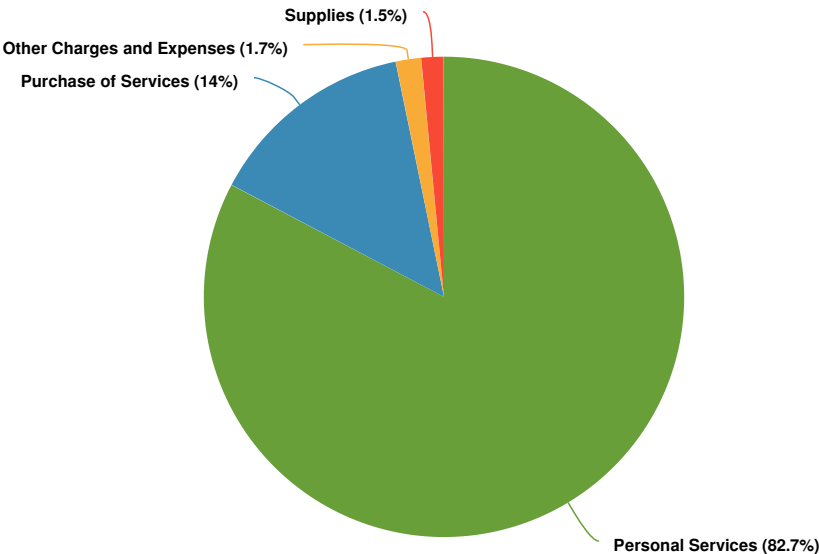
**\$264,793** **\$31,305**  
(13.41% vs. prior year)

#### Treasurer/Collector Proposed and Historical Budget vs. Actual

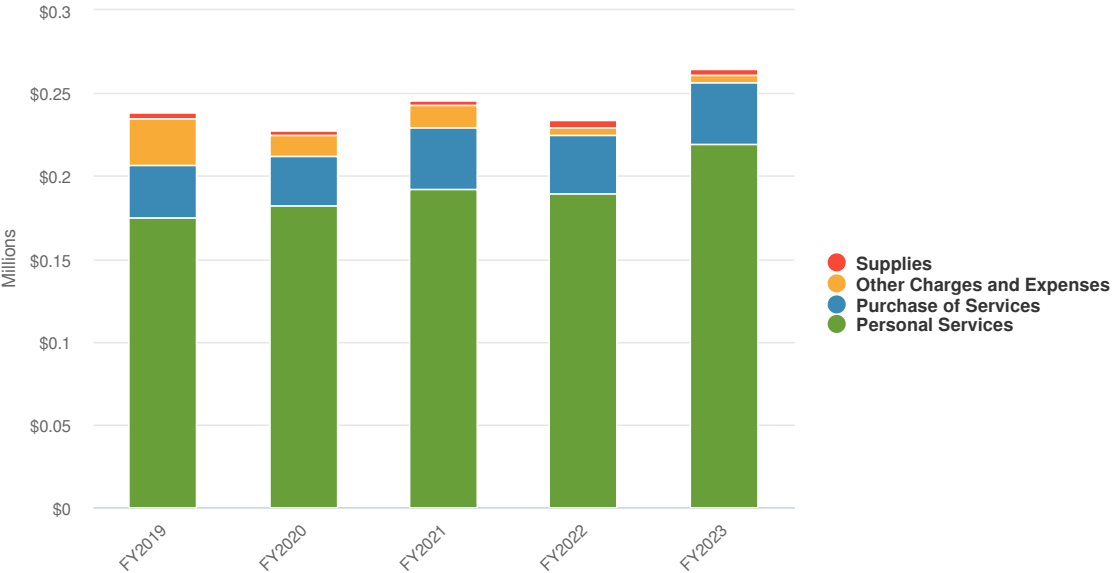


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

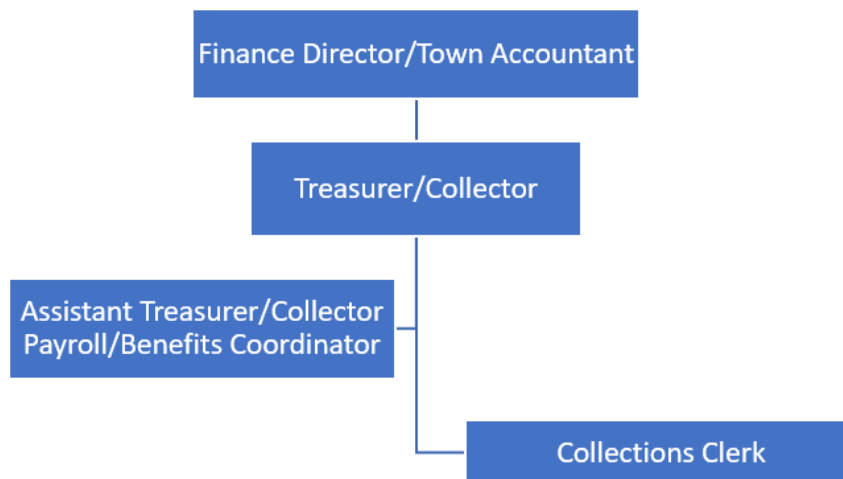


## Budgeted and Historical Expenditures by Expense Type



| Name                                         | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Expense Objects</b>                       |                  |                    |                    |                                                       |                                                      |
| <b>Personal Services</b>                     |                  |                    |                    |                                                       |                                                      |
| SALARIES & WAGES                             | \$109,180        | \$110,147          | \$117,589          | \$7,442                                               | 6.8%                                                 |
| DEPT. HEAD SALARY                            | \$82,852         | \$99,000           | \$101,454          | \$2,454                                               | 2.5%                                                 |
| <b>Total Personal Services:</b>              | <b>\$192,032</b> | <b>\$209,147</b>   | <b>\$219,043</b>   | <b>\$9,896</b>                                        | <b>4.7%</b>                                          |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Purchase of Services</b>                  |                  |                    |                    |                                                       |                                                      |
| EQUIPMENT REPAIR                             | \$0              | \$1,700            | \$0                | -\$1,700                                              | -100%                                                |
| TRAINING AND EDUCATION                       | \$2,240          | \$2,200            | \$2,200            | \$0                                                   | 0%                                                   |
| POSTAGE                                      | \$26,187         | \$23,500           | \$26,000           | \$2,500                                               | 10.6%                                                |
| CONTRACTUAL SERVICES                         | \$8,853          | \$8,000            | \$9,000            | \$1,000                                               | 12.5%                                                |
| <b>Total Purchase of Services:</b>           | <b>\$37,279</b>  | <b>\$35,400</b>    | <b>\$37,200</b>    | <b>\$1,800</b>                                        | <b>5.1%</b>                                          |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Supplies</b>                              |                  |                    |                    |                                                       |                                                      |
| OFFICE SUPPLIES                              | \$3,345          | \$4,000            | \$4,000            | \$0                                                   | 0%                                                   |
| <b>Total Supplies:</b>                       | <b>\$3,345</b>   | <b>\$4,000</b>     | <b>\$4,000</b>     | <b>\$0</b>                                            | <b>0%</b>                                            |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Other Charges and Expenses</b>            |                  |                    |                    |                                                       |                                                      |
| TRAVEL                                       | \$0              | \$1,750            | \$1,750            | \$0                                                   | 0%                                                   |
| DUES,FEES, AND<br>SUBSCRIPTIONS              | \$100            | \$300              | \$300              | \$0                                                   | 0%                                                   |
| TAX TITLE                                    | \$10,557         | \$38,000           | \$0                | -\$38,000                                             | -100%                                                |
| CONTINUING DISCLOSURE<br>FEES                | \$2,500          | \$2,500            | \$2,500            | \$0                                                   | 0%                                                   |
| <b>Total Other Charges and<br/>Expenses:</b> | <b>\$13,157</b>  | <b>\$42,550</b>    | <b>\$4,550</b>     | <b>-\$38,000</b>                                      | <b>-89.3%</b>                                        |
| <b>Total Expense Objects:</b>                | <b>\$245,814</b> | <b>\$291,097</b>   | <b>\$264,793</b>   | <b>-\$26,304</b>                                      | <b>-9%</b>                                           |

## Organizational Chart



## Department FTE Count

| FTE%                                                                   | FY21 | FY22 | FY23 |
|------------------------------------------------------------------------|------|------|------|
| <b>Treasurer/Collector</b>                                             | 1.00 | 1.00 | 1.00 |
| <b>Assistant Treasurer/Collector Payroll/<br/>Benefits Coordinator</b> | 1.0  | 1.0  | 1.0  |
| <b>Collections Clerk</b>                                               | 1.0  | 1.0  | 1.0  |

## Fiscal Year 2022 Accomplishments

- The Treasurer's Office saw turnover this year in both the Treasurer/Collector and Assistant Treasurer Collector positions
- The current Treasurer/Collector started in October, so they are still getting settled with current processes.
- Successfully completed a bond rating with Standard and Poor's.
- Assisted Town Administrator and Finance Director in acquiring 2% interest rate on \$63M municipal complex borrowing.

## Fiscal Year 2023 Goals and Objectives

- Stream line Transfer Station sticker processing to make it more efficient for both residents and staff.
- Implement detailed On-Boarding and Benefits tracking for new and existing employees with Assistant Town Admin/HR.
- Implement more User-friendly Online payment system for Real Estate, Personal Property and MVE.
- Employee Document Central – upload all employee files to document central.
- Refine Payroll Accruals, Deductions and Earnings.
- Establish a more aggressive Personal Property collection procedure.
- Implement position and job class module in MUNIS for increase efficiency in updating salaries.
- Tax Lien Auction for bringing in uncollected revenues and reduce number of outstanding Tax Tile properties.

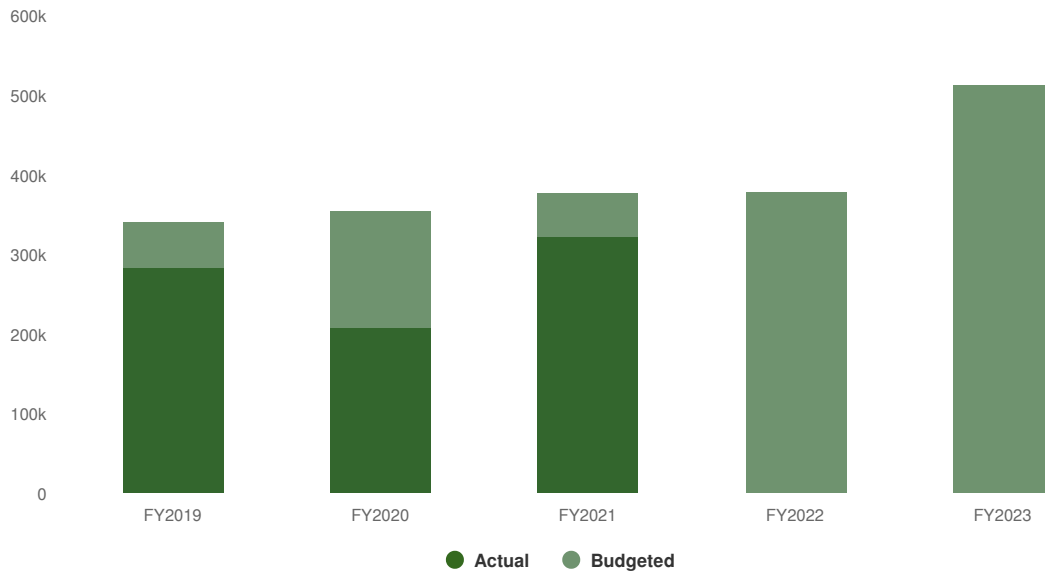
## Management Information Systems

The MIS department is a placeholder for all information technology expenses. The Town outsources IT management to a third party. In FY23 the Town of Middleton will be partnering with the Town of Danvers for additional IT support.

### Expenditures Summary

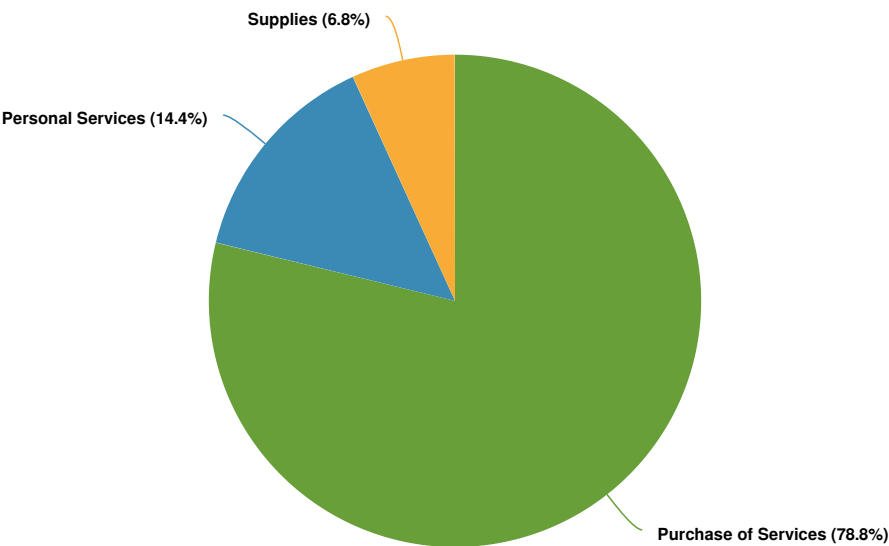
**\$514,145** **\$135,750**  
(35.88% vs. prior year)

#### Management Information Systems Proposed and Historical Budget vs. Actual

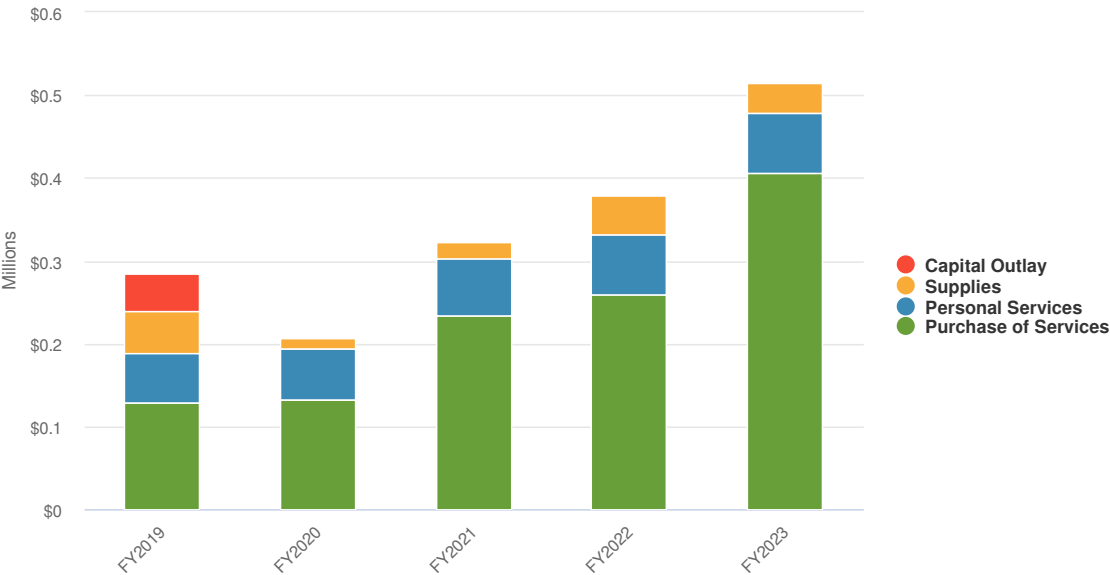


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name              | FY2021 Actual | FY2022 Budgeted | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (\$ Change) | FY2022 Budgeted vs. FY2023 Budgeted (% Change) |
|-------------------|---------------|-----------------|-----------------|-------------------------------------------------|------------------------------------------------|
| Expense Objects   |               |                 |                 |                                                 |                                                |
| Personal Services |               |                 |                 |                                                 |                                                |

| Name                                      | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted<br>vs. FY2023<br>Budgeted (\$<br>Change) | FY2022 Budgeted<br>vs. FY2023<br>Budgeted (%<br>Change) |
|-------------------------------------------|------------------|--------------------|--------------------|----------------------------------------------------------|---------------------------------------------------------|
| SALARIES & WAGES                          | \$5,000          | \$5,000            | \$5,000            | \$0                                                      | 0%                                                      |
| PART TIME                                 | \$64,744         | \$67,253           | \$68,913           | \$1,660                                                  | 2.5%                                                    |
| <b>Total Personal Services:</b>           | <b>\$69,744</b>  | <b>\$72,253</b>    | <b>\$73,913</b>    | <b>\$1,660</b>                                           | <b>2.3%</b>                                             |
|                                           |                  |                    |                    |                                                          |                                                         |
| <b>Purchase of Services</b>               |                  |                    |                    |                                                          |                                                         |
| CONSULTANT LEGAL                          | \$0              | \$5,000            | \$5,000            | \$0                                                      | 0%                                                      |
| TRAINING AND EDUCATION                    | \$0              | \$500              | \$500              | \$0                                                      | 0%                                                      |
| TELEPHONE                                 | \$59,879         | \$64,519           | \$63,859           | -\$660                                                   | -1%                                                     |
| INTERNET                                  | \$10,620         | \$10,000           | \$11,000           | \$1,000                                                  | 10%                                                     |
| CONTRACTUAL SERVICES                      | \$90,594         | \$94,108           | \$103,458          | \$9,350                                                  | 9.9%                                                    |
| CONT.SERV. - MUNIS                        | \$39,832         | \$42,000           | \$43,260           | \$1,260                                                  | 3%                                                      |
| CONT.SERV. - PEG                          | \$11,515         | \$15,000           | \$19,000           | \$4,000                                                  | 26.7%                                                   |
| CONT.SERV.- ASSESSOR                      | \$17,070         | \$18,050           | \$18,500           | \$450                                                    | 2.5%                                                    |
| CONT.SERV. - POLICE                       | \$4,195          | \$10,465           | \$15,655           | \$5,190                                                  | 49.6%                                                   |
| inter-Municipal Agreement with<br>Danvers |                  |                    | \$125,000          | \$125,000                                                | N/A                                                     |
| <b>Total Purchase of Services:</b>        | <b>\$233,704</b> | <b>\$259,642</b>   | <b>\$405,232</b>   | <b>\$145,590</b>                                         | <b>56.1%</b>                                            |
|                                           |                  |                    |                    |                                                          |                                                         |
| <b>Supplies</b>                           |                  |                    |                    |                                                          |                                                         |
| TECHNOLOGY SUPPLIES                       | \$18,857         | \$16,500           | \$10,000           | -\$6,500                                                 | -39.4%                                                  |
| PEG SUPPLIES                              | \$0              | \$30,000           | \$25,000           | -\$5,000                                                 | -16.7%                                                  |
| <b>Total Supplies:</b>                    | <b>\$18,857</b>  | <b>\$46,500</b>    | <b>\$35,000</b>    | <b>-\$11,500</b>                                         | <b>-24.7%</b>                                           |
|                                           |                  |                    |                    |                                                          |                                                         |
| <b>Total Expense Objects:</b>             | <b>\$322,306</b> | <b>\$378,395</b>   | <b>\$514,145</b>   | <b>\$135,750</b>                                         | <b>35.9%</b>                                            |

# Town Clerk/Elections

**Ilene Twiss**

Town Clerk

## Mission Statement

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

## Programs and Services

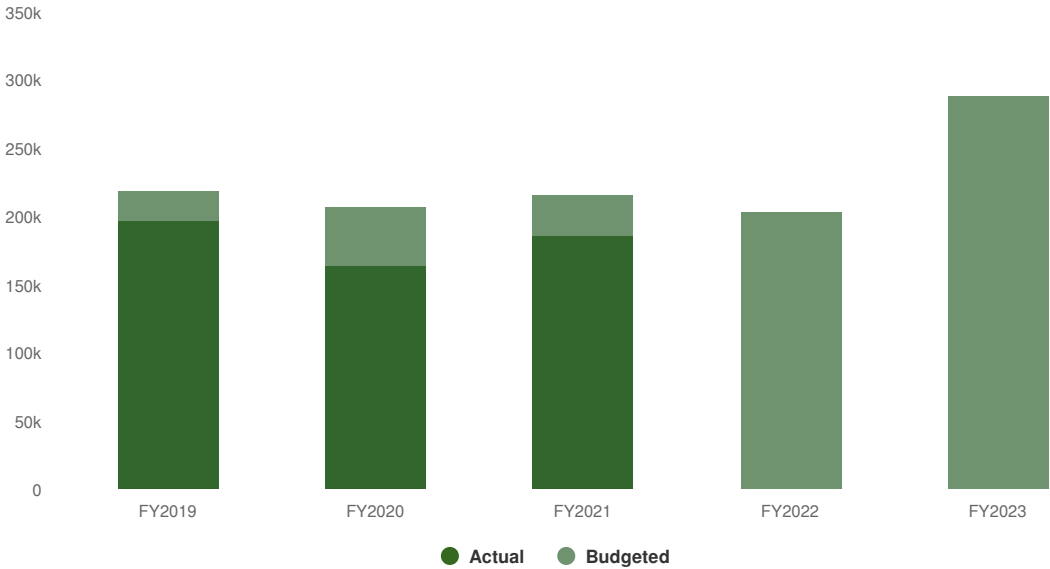
The Town Clerk's Office is responsible for activities associated with, but not limited to, accurately record, maintain, and issue certified copies of vital records; to conduct the Annual Town Census; to efficiently issue licenses and permits; to judiciously administer election laws and conduct local,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

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

## Expenditures Summary

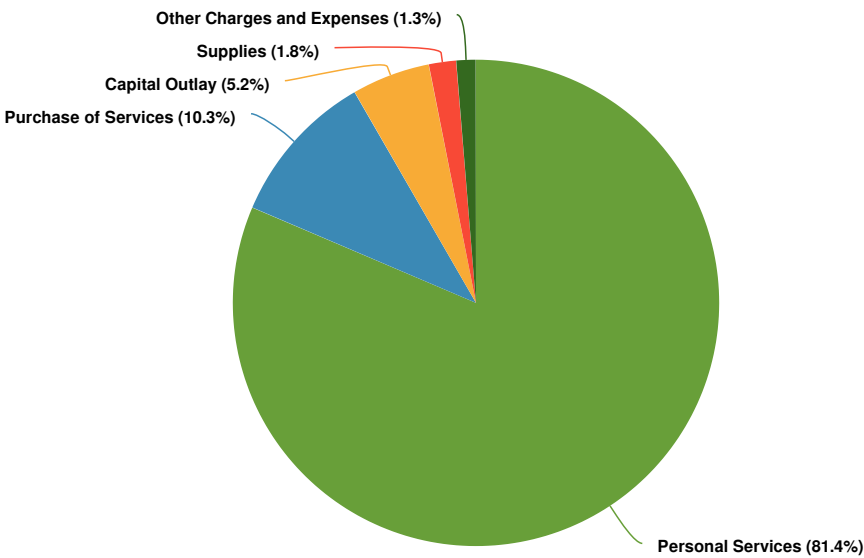
**\$287,862** **\$84,112**  
(41.28% vs. prior year)

Town Clerk/Elections Proposed and Historical Budget vs. Actual

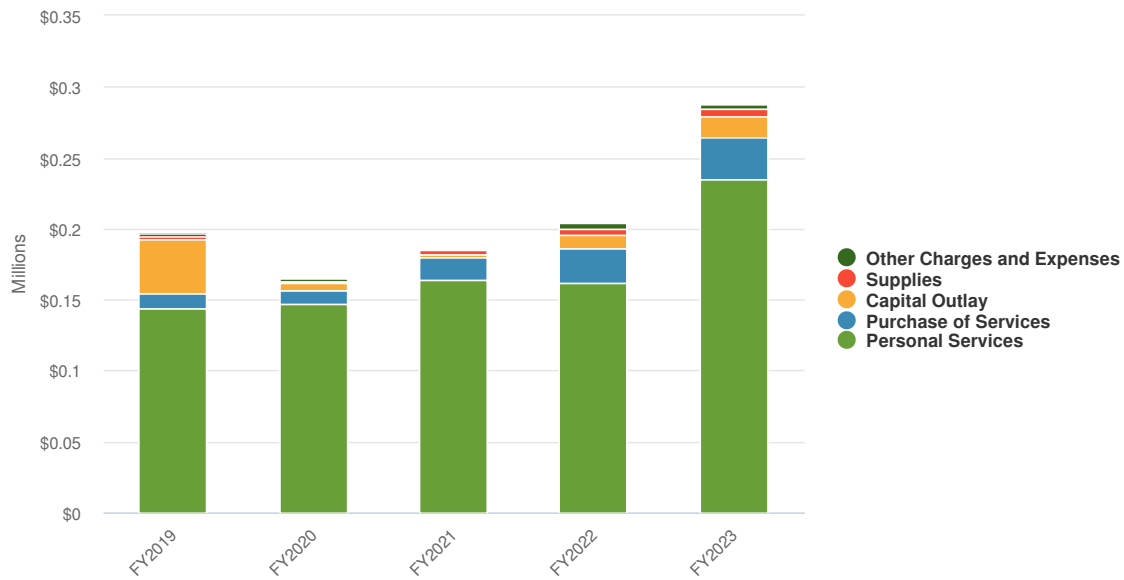


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



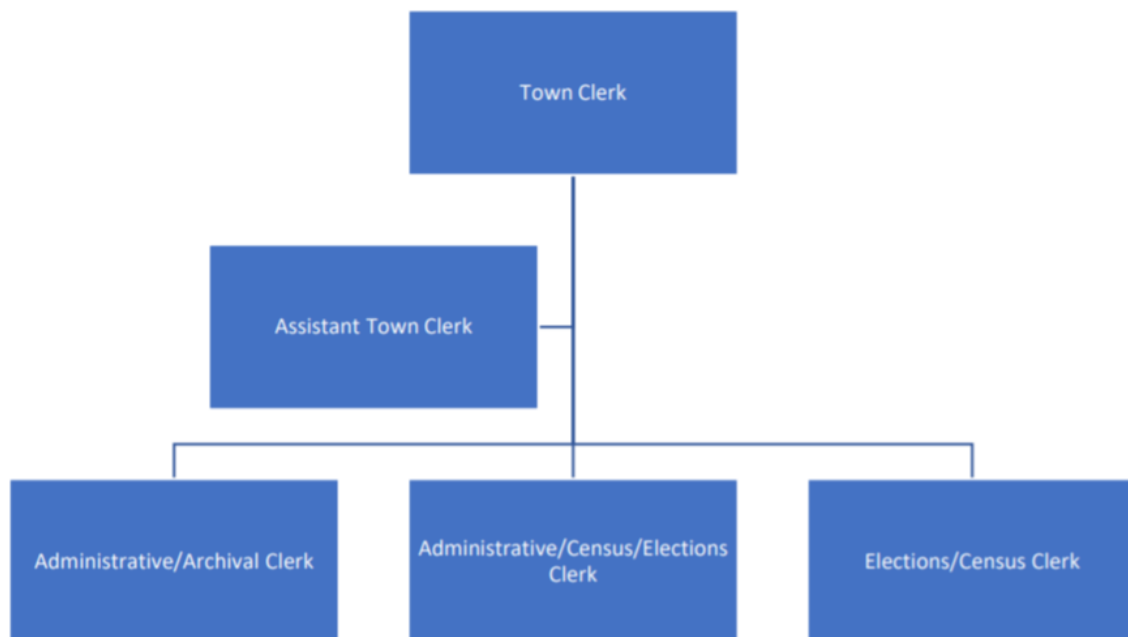
## Budgeted and Historical Expenditures by Expense Type



| Name                               | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Expense Objects</b>             |                  |                    |                    |                                                       |                                                      |
| <b>Personal Services</b>           |                  |                    |                    |                                                       |                                                      |
| SALARIES & WAGES                   | \$46,599         | \$47,060           | \$61,471           | \$14,411                                              | 30.6%                                                |
| DEPT. HEAD SALARY                  | \$77,301         | \$78,065           | \$99,543           | \$21,478                                              | 27.5%                                                |
| PART TIME                          | \$1,092          | \$12,560           | \$12,874           | \$314                                                 | 2.5%                                                 |
| SALARIES & WAGES                   | \$33,497         | \$16,940           | \$53,374           | \$36,434                                              | 215.1%                                               |
| PART TIME                          | \$5,058          | \$7,125            | \$7,125            | \$0                                                   | 0%                                                   |
| <b>Total Personal Services:</b>    | <b>\$163,548</b> | <b>\$161,750</b>   | <b>\$234,387</b>   | <b>\$72,637</b>                                       | <b>44.9%</b>                                         |
| <b>Purchase of Services</b>        |                  |                    |                    |                                                       |                                                      |
| TRAINING AND EDUCATION             | \$0              | \$2,500            | \$2,500            | \$0                                                   | 0%                                                   |
| POSTAGE                            | \$3,300          | \$3,300            | \$3,500            | \$200                                                 | 6.1%                                                 |
| COPIER/PRINTING                    | \$0              | \$1,000            | \$1,000            | \$0                                                   | 0%                                                   |
| CONTRACTUAL SERVICES               | \$1,334          | \$7,500            | \$8,500            | \$1,000                                               | 13.3%                                                |
| CONSULTANT OTHER                   | \$4,211          | \$1,750            | \$4,825            | \$3,075                                               | 175.7%                                               |
| STREET LISTING                     | \$2,600          | \$2,000            | \$2,500            | \$500                                                 | 25%                                                  |
| COPIER/PRINTING                    | \$2,987          | \$3,500            | \$3,500            | \$0                                                   | 0%                                                   |
| CONTRACTUAL SERVICES               | \$1,283          | \$2,500            | \$3,200            | \$700                                                 | 28%                                                  |
| <b>Total Purchase of Services:</b> | <b>\$15,716</b>  | <b>\$24,050</b>    | <b>\$29,525</b>    | <b>\$5,475</b>                                        | <b>22.8%</b>                                         |
| <b>Supplies</b>                    |                  |                    |                    |                                                       |                                                      |
| OFFICE SUPPLIES                    | \$0              | \$1,200            | \$1,200            | \$0                                                   | 0%                                                   |
| OFFICE SUPPLIES                    | \$2,071          | \$2,500            | \$2,500            | \$0                                                   | 0%                                                   |
| LUNCHES                            | \$1,316          | \$500              | \$1,500            | \$1,000                                               | 200%                                                 |

| Name                                         | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Total Supplies:</b>                       | <b>\$3,387</b>   | <b>\$4,200</b>     | <b>\$5,200</b>     | <b>\$1,000</b>                                        | <b>23.8%</b>                                         |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Other Charges and Expenses</b>            |                  |                    |                    |                                                       |                                                      |
| OPERATING SUPPLIES                           | \$995            | \$3,000            | \$3,000            | \$0                                                   | 0%                                                   |
| DUES, FEES, AND<br>SUBSCRIPTIONS             | \$390            | \$750              | \$750              | \$0                                                   | 0%                                                   |
| <b>Total Other Charges and<br/>Expenses:</b> | <b>\$1,385</b>   | <b>\$3,750</b>     | <b>\$3,750</b>     | <b>\$0</b>                                            | <b>0%</b>                                            |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Capital Outlay</b>                        |                  |                    |                    |                                                       |                                                      |
| CAPITAL                                      | \$2,347          | \$21,400           | \$15,000           | -\$6,400                                              | -29.9%                                               |
| <b>Total Capital Outlay:</b>                 | <b>\$2,347</b>   | <b>\$21,400</b>    | <b>\$15,000</b>    | <b>-\$6,400</b>                                       | <b>-29.9%</b>                                        |
| <b>Total Expense Objects:</b>                | <b>\$186,383</b> | <b>\$215,150</b>   | <b>\$287,862</b>   | <b>\$72,712</b>                                       | <b>33.8%</b>                                         |

## Organizational Chart



## Department FTE Count

| FTE%                        | FY21 | FY22 | FY23 |
|-----------------------------|------|------|------|
| <b>Town Clerk</b>           | 1.0  | 1.0  | 1.0  |
| <b>Assistant Town Clerk</b> | 1.0  | 1.0  | 1.0  |

## **Fiscal Year 2022 Accomplishments**

Prepared for and successfully administered the Special Town Meeting held on November 16, 2021. For elections, we continued to implement many changes to streamline the process for our residents. These included Mail-In Voting, Online Voter Registration and adding information on our Town's website & Facebook pages. We continued to work in collaboration with the School Department, Department of Public Works, Middleton Electric Light Department, Flint Public Library, Town Administrator's Office, and the Police and Fire Departments to better serve the community.

We have begun the process for the 2022 Annual Census/Street Listing and Dog licensing. We are also beginning the process for the 2022 Annual Town Meeting on May 10, 2022 and Town Election on May 17, 2022. Our continued goal is to see that these all run smoothly and in accordance with the law.

We continued our in-depth review of voter registrations in preparation for the 2022/2023 Election season. We continued our work of digitizing and indexing the Town Clerk's Office records with the Laserfiche software that was implemented in 2019.

## **Fiscal Year 2023 Goals and Objectives**

- Adhere to all mandates placed upon the office by the State of Massachusetts, ongoing throughout FY23.
- Maintain a high level of service to the residents and support the departments, boards and committees as needed in FY23.
- In an effort to stay current and qualify for certification as Certified Massachusetts Municipal Clerks, we will continue to attend educational sessions sponsored by the Massachusetts Town Clerk's Association, Northshore City & Town Clerk's Association, New England Town Clerk's Association and the International Institute of Municipal Clerks.
- Refining "Early Voting" policies and procedures. We will continue to review our experiences with Early Voting both locally and statewide with other Clerks from the North Shore City and Town Clerks Association and the Massachusetts Town Clerk's Association. By sharing our experiences and ideas, we will gain valuable information in creating policies and procedures for future elections.
- Moving into the future we will continue to improve the workflows of the office. One major area that will be looked at will be electronic workflow of documents from development departments such as Planning, Building and Board of Appeals. These documents usually come in the form of applications or permits from these departments and need to be distributed to various other departments for review and comment. This is creating large amounts of paper that needs to be stored. This process can be greatly streamlined with an electronic document workflow within the confines of the law, rules and regulations. • Further implementation and refining of policies and procedures regarding updates to the Public Records Law
- The Town Clerk's Office publishes all meeting notices, agendas and meeting minutes to comply with the Open Meeting Law. Meeting notices and agendas are posted on the Town bulletin board and the Town's website on the Public Meeting calendar
- As the Ethics Liaison for the Town, our office will continue to be responsible for distributing the Ethics summary annually and ensuring that employees, as well as board and committee members comply with State's Conflict of Interest requirements by completing the online training every two years.
- We will continue to expand our utilization of a more efficient program for tracking appointments to our many boards and commissions. It has allowed us to keep track of the Town's compliance with the Conflict of Interest and Open Meeting Laws as well as facilitate the appointment process in the Town Administrator's Office

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

# Conservation Commission

Kristin Kent  
Conservation Agent

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

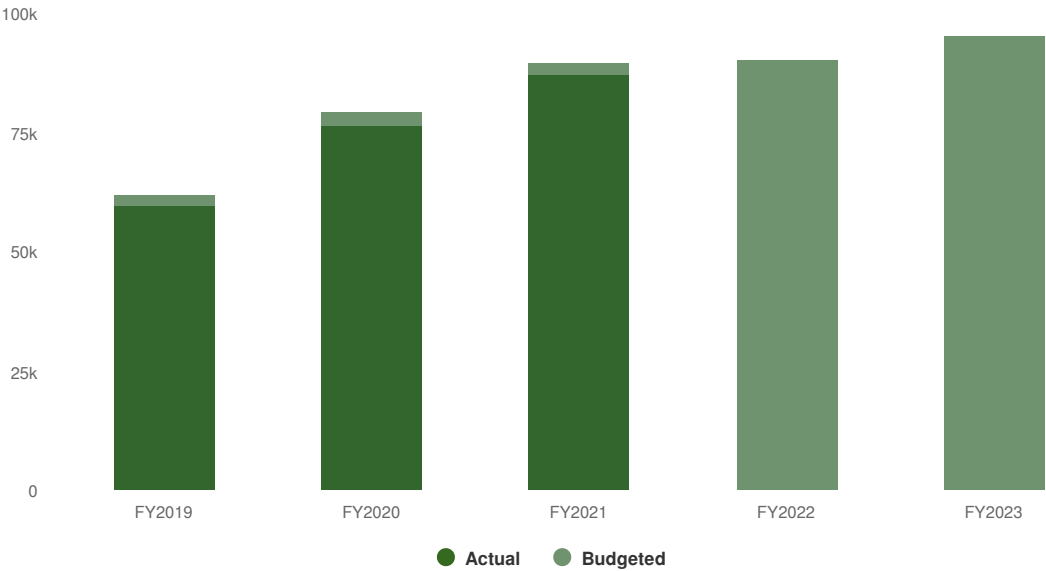
The Town has over 1,000 acres of land protected by a combination of local, state, federal and nonprofit agencies, including the Town of Middleton, MA Division of Capital Asset Management and Maintenance, MA Department of Agriculture, New England Forestry and the Essex County Greenbelt Association. Approximately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

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

## Expenditures Summary

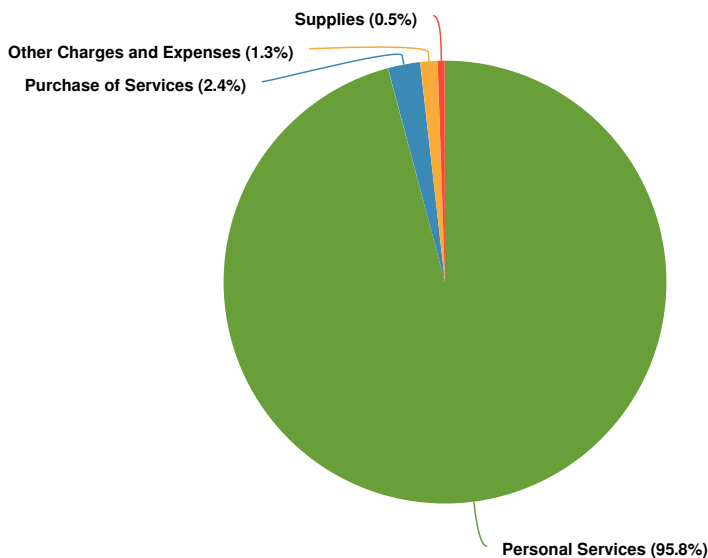
**\$95,133** **\$4,869**  
(5.39% vs. prior year)

Conservation Commission Proposed and Historical Budget vs. Actual

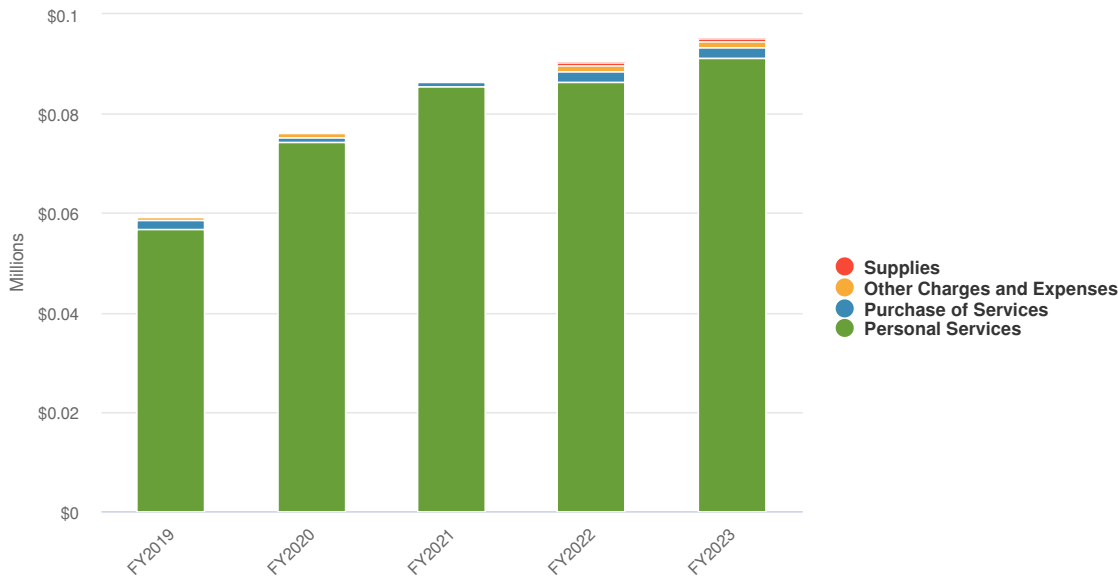


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



| Name                                         | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Expense Objects</b>                       |                  |                    |                    |                                                       |                                                      |
| <b>Personal Services</b>                     |                  |                    |                    |                                                       |                                                      |
| SALARIES & WAGES                             | \$85,552         | \$86,314           | \$91,183           | \$4,869                                               | 5.6%                                                 |
| <b>Total Personal Services:</b>              | <b>\$85,552</b>  | <b>\$86,314</b>    | <b>\$91,183</b>    | <b>\$4,869</b>                                        | <b>5.6%</b>                                          |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Purchase of Services</b>                  |                  |                    |                    |                                                       |                                                      |
| ADVERTISING                                  | \$99             | \$150              | \$150              | \$0                                                   | 0%                                                   |
| TRAINING AND EDUCATION                       | \$585            | \$1,250            | \$1,250            | \$0                                                   | 0%                                                   |
| POSTAGE                                      | \$155            | \$150              | \$150              | \$0                                                   | 0%                                                   |
| COPIER/PRINTING                              | \$0              | \$200              | \$200              | \$0                                                   | 0%                                                   |
| CONTRACTUAL SERVICES                         | \$0              | \$500              | \$500              | \$0                                                   | 0%                                                   |
| <b>Total Purchase of Services:</b>           | <b>\$839</b>     | <b>\$2,250</b>     | <b>\$2,250</b>     | <b>\$0</b>                                            | <b>0%</b>                                            |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Supplies</b>                              |                  |                    |                    |                                                       |                                                      |
| OFFICE SUPPLIES                              | \$322            | \$500              | \$500              | \$0                                                   | 0%                                                   |
| <b>Total Supplies:</b>                       | <b>\$322</b>     | <b>\$500</b>       | <b>\$500</b>       | <b>\$0</b>                                            | <b>0%</b>                                            |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Other Charges and Expenses</b>            |                  |                    |                    |                                                       |                                                      |
| PRINCIPAL TRAVEL/OTHER                       | \$0              | \$95               | \$0                | -\$95                                                 | -100%                                                |
| TRAVEL                                       | \$122            | \$700              | \$700              | \$0                                                   | 0%                                                   |
| OPERATING SUPPLIES                           | \$0              | \$300              | \$300              | \$0                                                   | 0%                                                   |
| DUES,FEES, AND<br>SUBSCRIPTIONS              | \$119            | \$200              | \$200              | \$0                                                   | 0%                                                   |
| <b>Total Other Charges and<br/>Expenses:</b> | <b>\$241</b>     | <b>\$1,295</b>     | <b>\$1,200</b>     | <b>-\$95</b>                                          | <b>-7.3%</b>                                         |
| <b>Total Expense Objects:</b>                | <b>\$86,954</b>  | <b>\$90,359</b>    | <b>\$95,133</b>    | <b>\$4,774</b>                                        | <b>5.3%</b>                                          |

## Organizational Chart



## Department FTE Count

| FTE%               | FY21 | FY22 | FY23 |
|--------------------|------|------|------|
| Conservation Agent | 1.00 | 1.00 | 1.00 |

## Fiscal Year 2022 Accomplishments

- Participated in permitting and implementation of Phase II of the Middleton Rail Trail Project in coordination with the Department of Public Works, Town Planner, Middleton Electric Light Department and the Middleton Rail Trail Alliance. Efforts over the last two years have yielded 1.5 miles of continuous trail from Essex Street to Oak Street.
- Ongoing coordination with MassDOT to facilitate replacement of the Maple Street bridge in 2024 and the construction of a permanent pedestrian bridge across the Ipswich River.
- Worked with local engineers and developers to create alternative pedestrian access options to facilitate future extension of the rail trail through Middleton.
- Worked with homeowners to close out old Conservation permits in an effort to facilitate expedited sales and refinance efforts by residents in the future.
- Maintained compliance with Year 3 of the Town's Municipal Storm Sewer Systems (MS4) permit through completion of mandated tasks and reporting.

## Fiscal Year 2023 Goals and Objectives

- Assist with permitting and implementation of future phases of the Middleton Rail Trail Project.
- Develop an open space/town-owned land directory to facilitate utilization and enjoyment of public lands by residents.

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

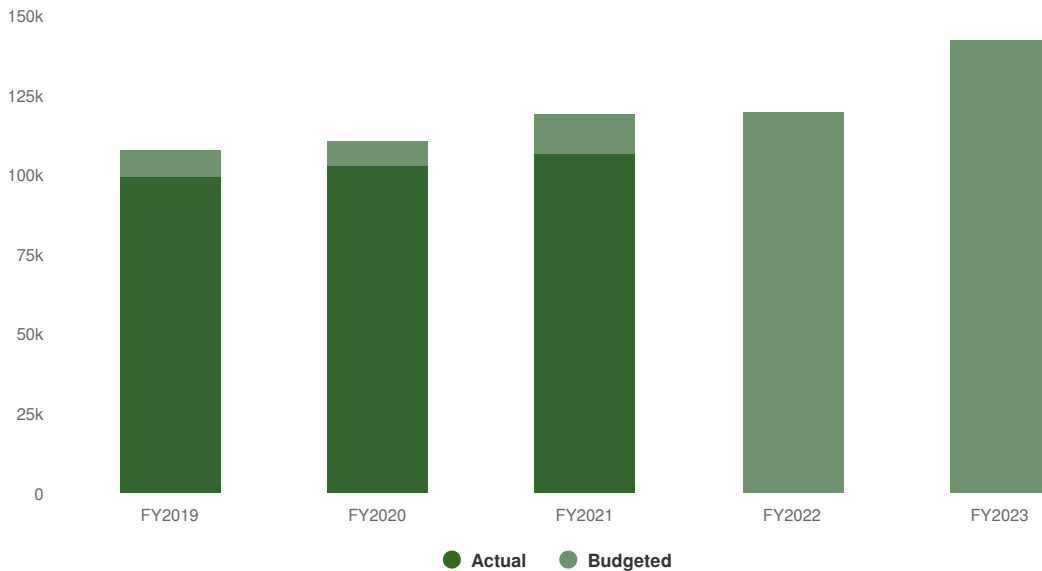
**Katrina O'Leary**  
Town Planner

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

## Expenditures Summary

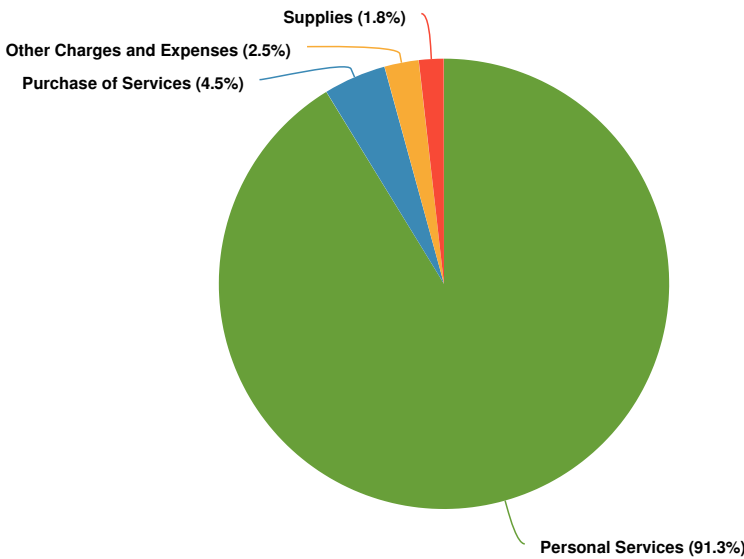
**\$142,501** **\$22,472**  
(18.72% vs. prior year)

Planning Department (Planning Board, Master Plan Committee, Zoning Board of Appeals) Proposed and Historical Budget vs. Actual

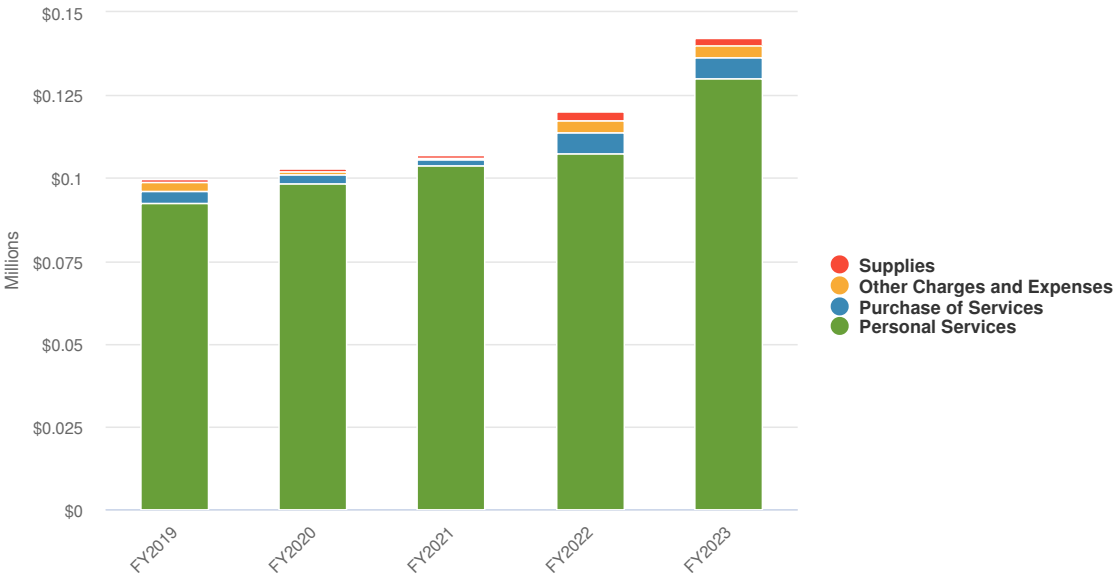


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



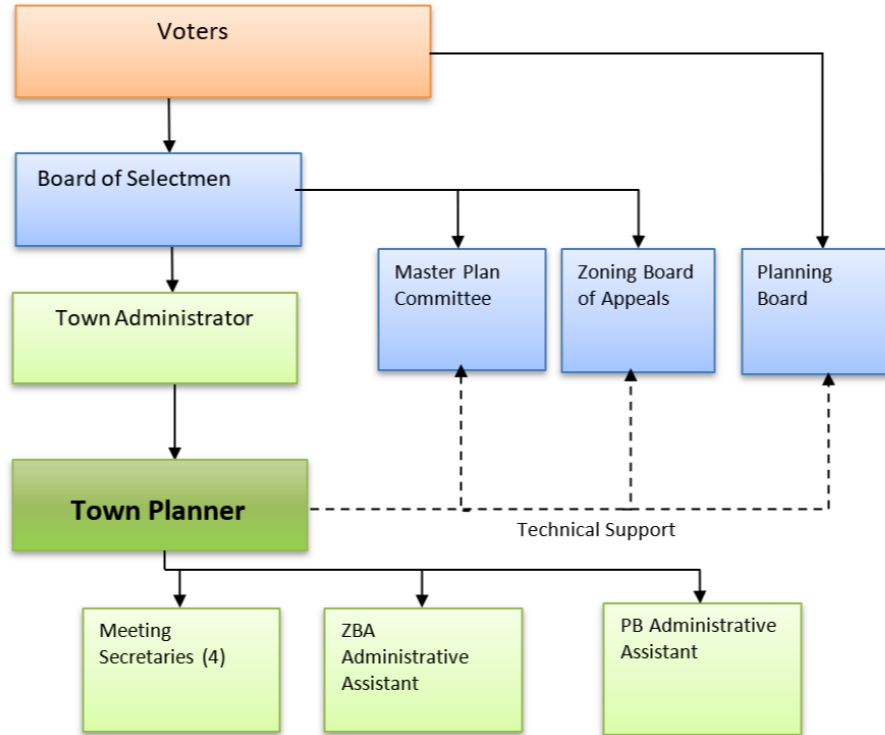
## Budgeted and Historical Expenditures by Expense Type



| Name                                         | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Expense Objects</b>                       |                  |                    |                    |                                                       |                                                      |
| <b>Personal Services</b>                     |                  |                    |                    |                                                       |                                                      |
| DEPT. HEAD SALARY                            | \$75,966         | \$82,884           | \$96,424           | \$13,540                                              | 16.3%                                                |
| PART TIME                                    | \$25,321         | \$28,794           | \$29,463           | \$669                                                 | 2.3%                                                 |
| PART TIME                                    | \$2,059          | \$2,640            | \$2,680            | \$40                                                  | 1.5%                                                 |
| SALARIES & WAGES                             | \$393            | \$1,452            | \$1,474            | \$22                                                  | 1.5%                                                 |
| <b>Total Personal Services:</b>              | <b>\$103,739</b> | <b>\$115,770</b>   | <b>\$130,041</b>   | <b>\$14,271</b>                                       | <b>12.3%</b>                                         |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Purchase of Services</b>                  |                  |                    |                    |                                                       |                                                      |
| ADVERTISING                                  | \$390            | \$1,000            | \$1,000            | \$0                                                   | 0%                                                   |
| TRAINING AND EDUCATION                       | \$0              | \$2,150            | \$2,150            | \$0                                                   | 0%                                                   |
| POSTAGE                                      | \$402            | \$1,000            | \$1,000            | \$0                                                   | 0%                                                   |
| COPIER/PRINTING                              | \$0              | \$1,000            | \$1,000            | \$0                                                   | 0%                                                   |
| TRAINING AND EDUCATION                       | \$0              | \$450              | \$450              | \$0                                                   | 0%                                                   |
| POSTAGE                                      | \$880            | \$700              | \$700              | \$0                                                   | 0%                                                   |
| POSTAGE                                      | \$0              | \$100              | \$100              | \$0                                                   | 0%                                                   |
| <b>Total Purchase of Services:</b>           | <b>\$1,672</b>   | <b>\$6,400</b>     | <b>\$6,400</b>     | <b>\$0</b>                                            | <b>0%</b>                                            |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Supplies</b>                              |                  |                    |                    |                                                       |                                                      |
| OFFICE SUPPLIES                              | \$447            | \$2,360            | \$2,250            | -\$110                                                | -4.7%                                                |
| OFFICE SUPPLIES                              | \$181            | \$300              | \$300              | \$0                                                   | 0%                                                   |
| <b>Total Supplies:</b>                       | <b>\$628</b>     | <b>\$2,660</b>     | <b>\$2,550</b>     | <b>-\$110</b>                                         | <b>-4.1%</b>                                         |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Other Charges and Expenses</b>            |                  |                    |                    |                                                       |                                                      |
| TRAVEL                                       | \$14             | \$2,310            | \$2,310            | \$0                                                   | 0%                                                   |
| DUES,FEES, AND<br>SUBSCRIPTIONS              | \$502            | \$600              | \$600              | \$0                                                   | 0%                                                   |
| TRAVEL                                       | \$180            | \$200              | \$200              | \$0                                                   | 0%                                                   |
| DUES,FEES, AND<br>SUBSCRIPTIONS              | \$0              | \$400              | \$400              | \$0                                                   | 0%                                                   |
| <b>Total Other Charges and<br/>Expenses:</b> | <b>\$696</b>     | <b>\$3,510</b>     | <b>\$3,510</b>     | <b>\$0</b>                                            | <b>0%</b>                                            |
| <b>Total Expense Objects:</b>                | <b>\$106,734</b> | <b>\$128,340</b>   | <b>\$142,501</b>   | <b>\$14,161</b>                                       | <b>11%</b>                                           |

# Organizational Chart

## Planning Department Organizational Chart



## Department FTE Count

| FTE%                                             | FY21 | FY22 | FY23 |
|--------------------------------------------------|------|------|------|
| <b>Town Planner</b>                              | 1.00 | 1.00 | 1.00 |
| <b>ZBA Multi-Department Clerk (1)</b>            | 0.40 | 0.40 | 0.40 |
| <b>Planning Board Multi-Department Clerk (2)</b> | 0.25 | 0.25 | 0.25 |

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

## Fiscal Year 2022 Accomplishments

- **Development Review Group** – In 2021 a new “Development Review Process” was rolled out. This new process is led by the Town Administrator with assistance from the Town Planner and includes representatives from all Land Use departments. This new process offers a chance for departments to meet on a regular basis to share knowledge and troubleshoot problems together.
- **Middleton Rail Trail** – The progress that was made in 2020 on the first phase of the Rail Trail using MassDOT Shared Streets grant funds continued in 2021. Middleton Electric Light Department, DPW, the Middleton Rails to Trails Committee, Conservation Agent, and Town Planner worked together to push construction of the trail further down the line.
- **MassTrails Grant** – The Town Planner submitted a MassTrails grant in February of 2021 and was awarded \$50,000 to help aid in construction of the Rail Trail. These funds were used by DPW to excavate fill in the vicinity of Oak Rd. to bring the trail down to street grade and move it to the Webb Street intersection which had the opposite problem and needed the excavated fill to bring the trail up to street grade. This construction was finished in November 2021. Middleton Electric Light Department also contributed time and labor to finish the trail in this area. The Town Planner is currently working on a joint grant application between Middleton and Danvers for MassTrails funds to construct the Middleton Rail Trail to the Danvers Town line.
- **MassDOT Pedestrian Bridge** – The Maple Street Bridge is scheduled to be replaced by MassDOT in 2024. As part of this bridge replacement, MassDOT planned to install a temporary pedestrian bridge to reroute pedestrian traffic during construction. The Town Planner worked to bring MassDOT District 4 and the MassDOT Bridge Team together with the Middleton Rails to Trails Committee and MELD to discuss making this temporary pedestrian bridge a permanent one. After months of discussion, MassDOT finally agreed to include a permanent pedestrian bridge as part of this 2024 MassDOT TIP project at no cost to the Town.
- **Affordable Housing Trust** – The creation of an Affordable Housing Trust was one of the top recommendations from the recently finished Master Plan. Affordable Housing Trusts can provide financial support for the construction of affordable homes by private developers, rehabilitate existing homes to convert to affordable housing, increase affordability in new housing development projects, develop surplus municipal land or buildings, preserve existing affordable units, create programs to assist low/mod income homebuyers or help with repairs in existing homes. The Town Planner hopes to have the Town accept the provisions of MGL c. 44, sec. 55C at the May 2022 Town Meeting to establish a local housing trust fund.
- **Rezoning Efforts** – Since 2019, the Town Planner has been attending the Zoning Bylaw Review Committee’s meetings to assist them in performing a “Zoning Audit” of our current zoning bylaw. When finished, the results will be presented at the May 2022 Town Meeting.
- **Pedestrian Improvement Efforts** – For the past several years, the Town Planner has been working on various policies and plans that will help streamline the process of increasing pedestrian safety in town. Both the Planning Board and Board of Appeals have agreed to require pedestrian amenities in new developments. We also now have a prioritized sidewalk plan that shows which areas of town have the greatest need for new sidewalks. This year, we are working on adding a sidewalk on Boston Street from Wildwood Avenue (where it now ends) to the Peabody line (and very close to the Independence Greenway). In October of 2021, Selectmen Cresta called for a “Pedestrian Summit,” where residents, land use boards, and town personnel gathered to discuss strategies to increase pedestrian safety. This meeting culminated in a formalized plan that includes pedestrian improvement goals and requires updates to the Selectmen annually so that progress toward our goals can be discussed.
- **Willis Woods Vision Plan** – the Town Planner was part of a multi-town collaboration between Peabody, Lynnfield, North Reading, and Middleton that was led by the Metropolitan Area Planning Council. The result is a “Vision Plan” to extend the Independence Greenway rail trail through land owned by Bostik in

Middleton and into the area known as “Willis Woods.” This area contains over 600 acres of publicly owned forestland along the Ipswich River and will be within walking distance of many Middleton residents.

## **Fiscal Year 2023 Goals and Objectives**

- Work with the appropriate town departments, boards and committees to execute the Master Plan 300 Action Plan recommendations.
- Continue to facilitate, assist, and empower the Middleton Rail Trail Alliance to advocate for and raise the necessary funds for the construction of the Middleton Rail Trail. Work with the Middleton Rail Trail Alliance to plan construction of the final phases of the Rail Trail as well as plan for future maintenance of the finished portions.
- Advocate for the creation of an Affordable Housing Trust in Middleton.

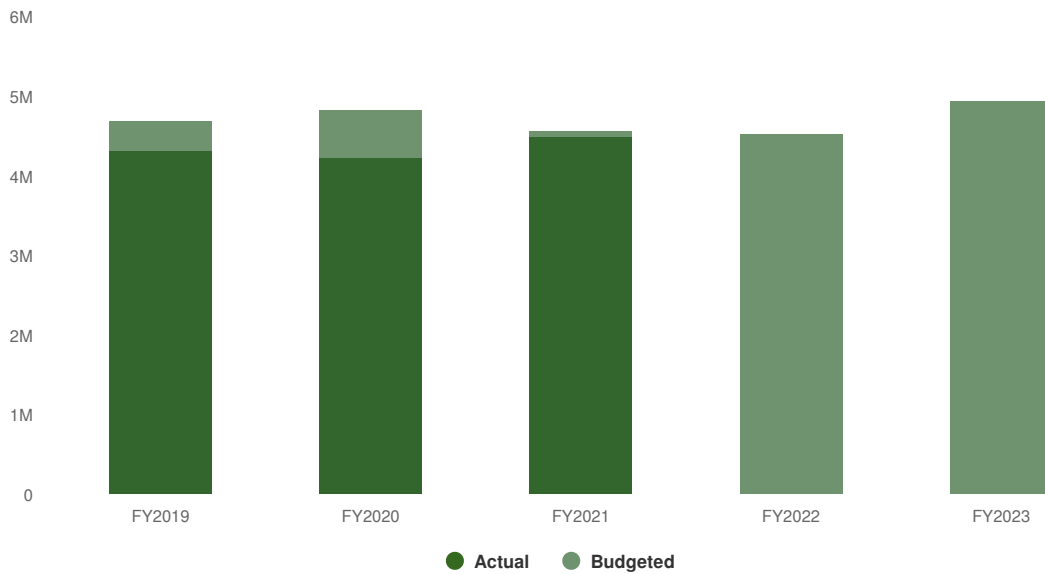
# Public Safety

Summary page for all departments in the Public Safety category. View departments and divisions within this category for more information.

## Expenditures Summary

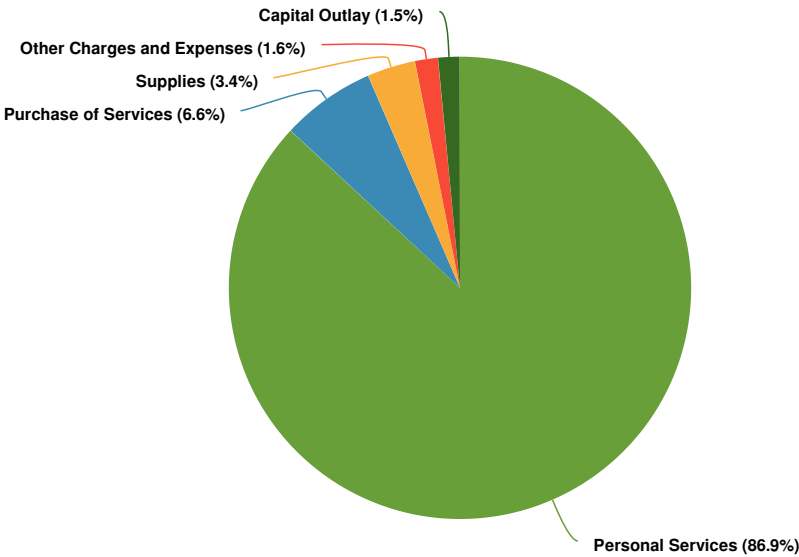
**\$4,946,164** **\$410,131**  
(9.04% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual

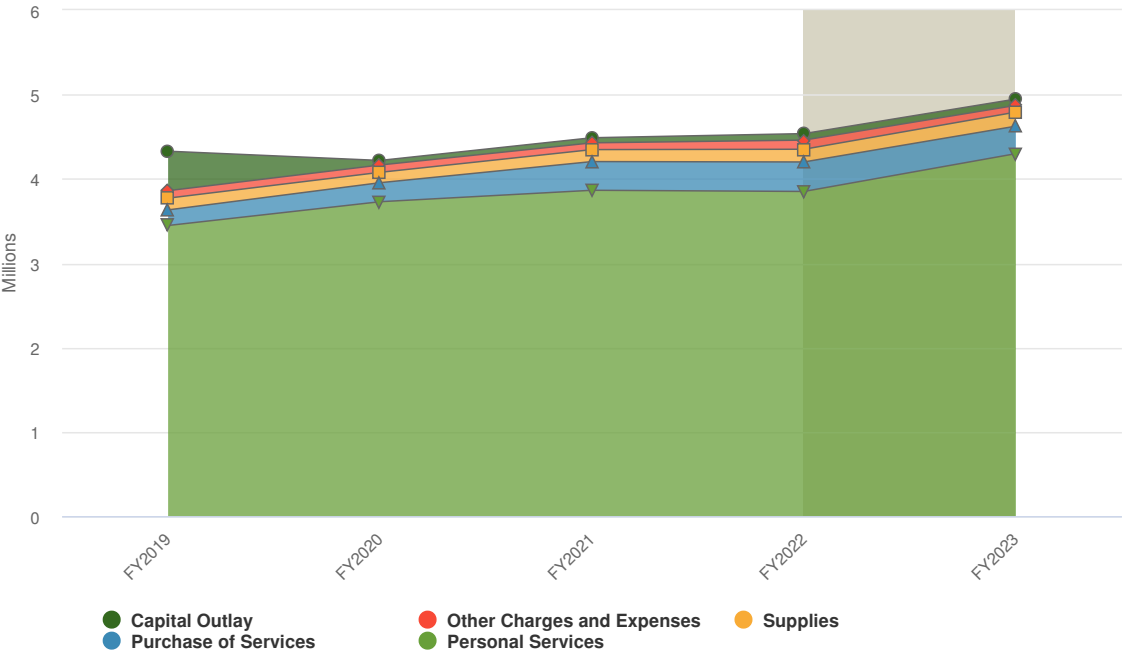


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

# Police Department

**William Sampson**  
Police Chief

The annual department report is generally written to highlight those items that will inform or interest the community, as they relate to the operation of each department under public safety. Some of the topics to be covered include personnel changes, special events and professional services provided to our community. Since being sworn in as Middleton's Chief of Police in March of 2020, it has been my sincere pleasure to serve the Middleton community.

Becoming a Middleton Police Officer is the willingness to answer a call that is greater than one's self. It is a commitment to protect and serve. Honor, respect, prestige and integrity are at the core of our daily mission. Being a Middleton Police Officer is a title we've earned and not one we take for granted. If you're looking for a career, not just a job, the Middleton Police Department is the place for you! *We don't take applications, we take commitments!*

We have overhauled our internal affairs process and code of conduct to enhance the trust and confidence between the employees of the Middleton Police Department and our citizens. Having a fair and impartial internal affairs process is essential when building trust and legitimacy for both the police department and the community we serve. All police officers are expected to conduct themselves, whether on or off duty, in such a manner as to reflect favorably upon themselves and the department. Adherence to this strict code of conduct establishes and maintains the reputation of the department and encourages the support of the community for police department's goals and objectives. I believe the core of any successful police department is their ability to partner with the community they serve. Sir Robert Peel, the Father of Modern Policing, said it best when describing the role of an organized police force *"Police, at all times, should maintain a relationship with the public that gives reality to the historic tradition that the police are the public and the public are the police."*

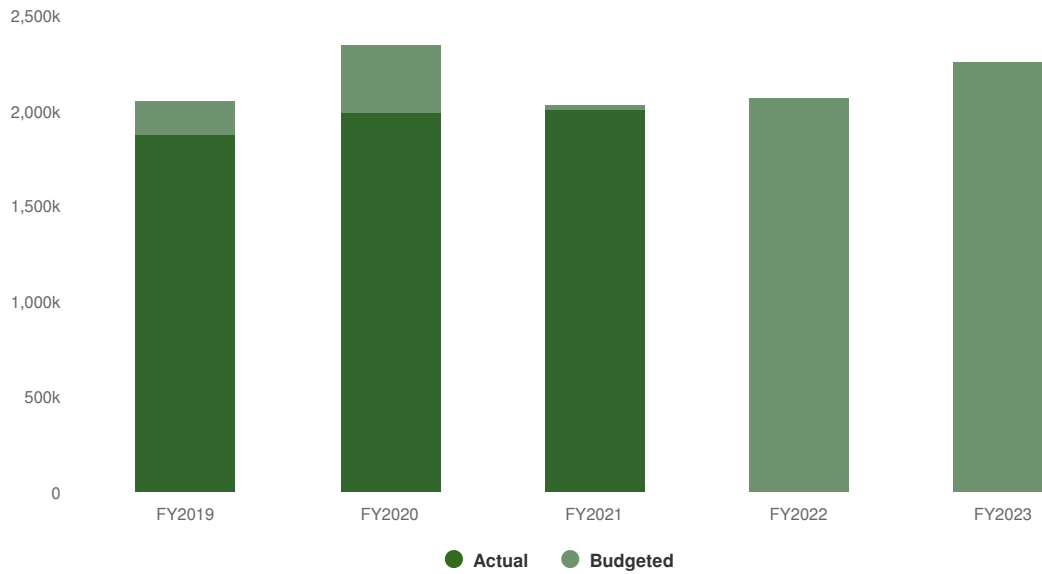


## Expenditures Summary

**\$2,260,065** **\$191,863**

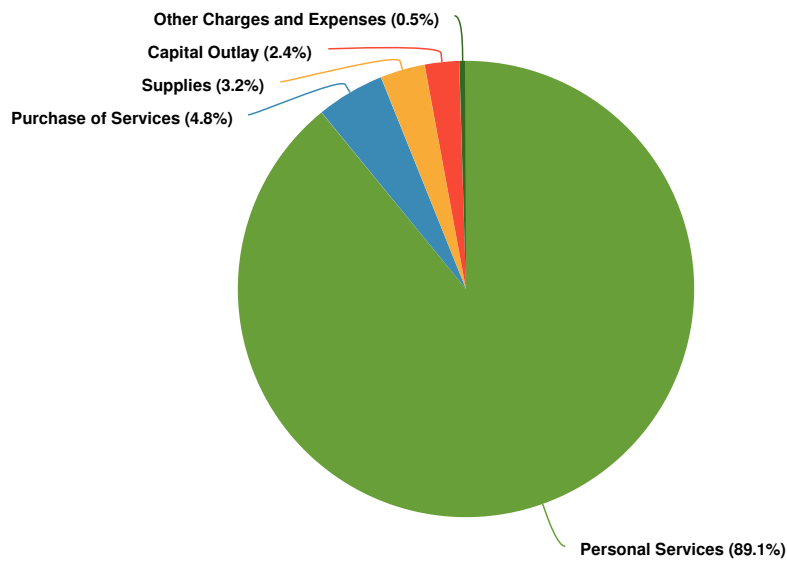
(9.28% vs. prior year)

### Police Department Proposed and Historical Budget vs. Actual

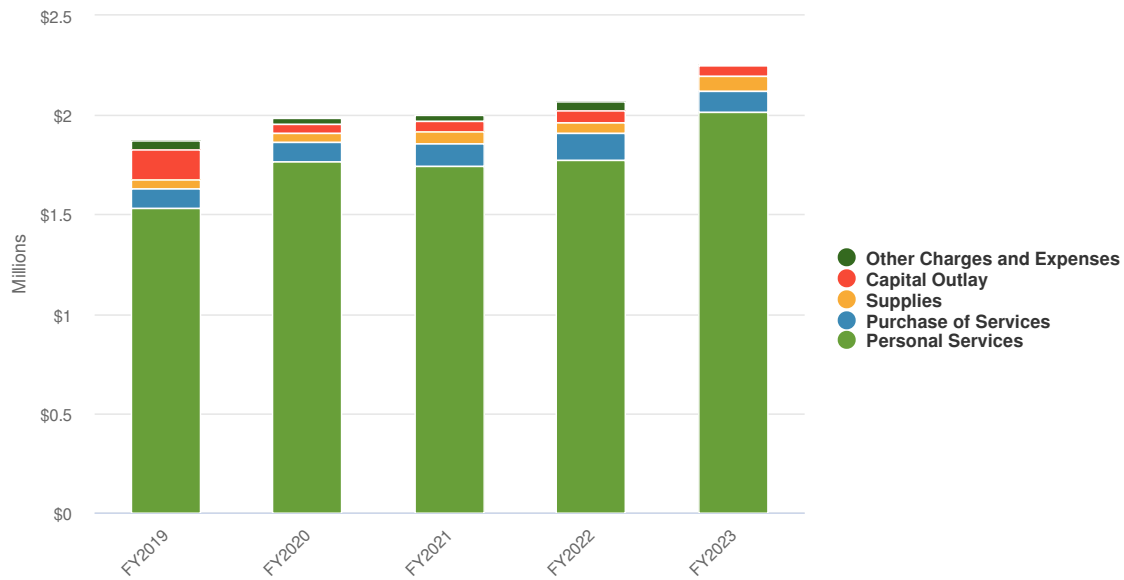


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



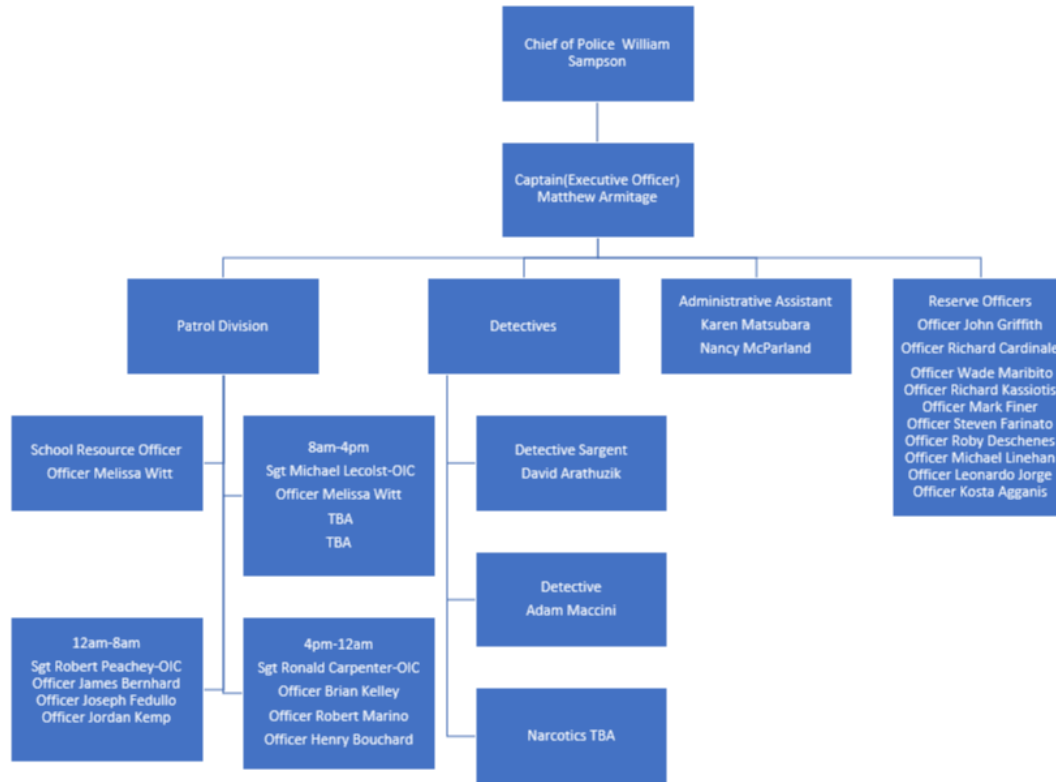
## Budgeted and Historical Expenditures by Expense Type



| Name                               | FY2021 Actual      | FY2022 Budgeted    | FY2023 Budgeted    | FY2022 Budgeted vs. FY2023 Budgeted (\$ Change) | FY2022 Budgeted vs. FY2023 Budgeted (% Change) |
|------------------------------------|--------------------|--------------------|--------------------|-------------------------------------------------|------------------------------------------------|
| <b>Expense Objects</b>             |                    |                    |                    |                                                 |                                                |
| <b>Personal Services</b>           |                    |                    |                    |                                                 |                                                |
| SALARIES & WAGES                   | \$1,143,334        | \$1,195,808        | \$1,331,194        | \$135,386                                       | 11.3%                                          |
| DEPT. HEAD SALARY                  | \$120,029          | \$133,500          | \$138,338          | \$4,838                                         | 3.6%                                           |
| OVERTIME                           | \$273,989          | \$229,076          | \$240,000          | \$10,924                                        | 4.8%                                           |
| PART TIME                          | \$67,992           | \$84,023           | \$90,484           | \$6,461                                         | 7.7%                                           |
| INCENTIVE PAY                      | \$143,112          | \$134,520          | \$153,621          | \$19,101                                        | 14.2%                                          |
| Vacation, Holiday Buyout           |                    |                    | \$60,000           | \$60,000                                        | N/A                                            |
| <b>Total Personal Services:</b>    | <b>\$1,748,455</b> | <b>\$1,776,927</b> | <b>\$2,013,637</b> | <b>\$236,710</b>                                | <b>13.3%</b>                                   |
| <b>Purchase of Services</b>        |                    |                    |                    |                                                 |                                                |
| ELECTRICITY                        | \$12,971           | \$11,236           | \$13,000           | \$1,764                                         | 15.7%                                          |
| FUEL                               | \$3,565            | \$5,921            | \$4,500            | -\$1,421                                        | -24%                                           |
| EQUIPMENT REPAIR                   | \$17,420           | \$11,100           | \$42,000           | \$30,900                                        | 278.4%                                         |
| ADVERTISING                        | \$0                | \$200              | \$0                | -\$200                                          | -100%                                          |
| TRAINING AND EDUCATION             | \$34,479           | \$73,420           | \$35,000           | -\$38,420                                       | -52.3%                                         |
| POSTAGE                            | \$463              | \$470              | \$500              | \$30                                            | 6.4%                                           |
| COPIER/PRINTING                    | \$981              | \$1,700            | \$0                | -\$1,700                                        | -100%                                          |
| CONTRACTUAL SERVICES               | \$41,851           | \$29,968           | \$14,218           | -\$15,750                                       | -52.6%                                         |
| <b>Total Purchase of Services:</b> | <b>\$111,731</b>   | <b>\$134,015</b>   | <b>\$109,218</b>   | <b>-\$24,797</b>                                | <b>-18.5%</b>                                  |
| <b>Supplies</b>                    |                    |                    |                    |                                                 |                                                |
| OFFICE SUPPLIES                    | \$4,013            | \$3,450            | \$5,150            | \$1,700                                         | 49.3%                                          |
| BUILDING MAINTENANCE               | \$8,152            | \$4,500            | \$4,500            | \$0                                             | 0%                                             |

| Name                                         | FY2021<br>Actual   | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|----------------------------------------------|--------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| Patrol Supplies                              |                    |                    | \$1,750            | \$1,750                                               | N/A                                                  |
| AMMUNITION                                   | \$4,770            | \$6,500            | \$8,000            | \$1,500                                               | 23.1%                                                |
| PETTY CASH                                   | \$104              | \$500              | \$500              | \$0                                                   | 0%                                                   |
| PATROLMEN UNIFORM<br>ALLOWANCE               | \$10,800           | \$10,800           | \$10,800           | \$0                                                   | 0%                                                   |
| RESERVES UNIFORM<br>ALLOWANCE                | \$5,600            | \$5,600            | \$5,600            | \$0                                                   | 0%                                                   |
| PATROLMEN UNIFORM<br>CLEANING                | \$11,988           | \$11,600           | \$11,600           | \$0                                                   | 0%                                                   |
| RESERVE UNIFORM<br>CLEANING                  | \$6,750            | \$6,300            | \$6,300            | \$0                                                   | 0%                                                   |
| UNIFORM REPLACEMENTS                         | \$2,397            | \$1,550            | \$12,550           | \$11,000                                              | 709.7%                                               |
| K-9 UNIT                                     | \$2,889            | \$5,000            | \$5,000            | \$0                                                   | 0%                                                   |
| <b>Total Supplies:</b>                       | <b>\$57,463</b>    | <b>\$55,800</b>    | <b>\$71,750</b>    | <b>\$15,950</b>                                       | <b>28.6%</b>                                         |
|                                              |                    |                    |                    |                                                       |                                                      |
| <b>Other Charges and Expenses</b>            |                    |                    |                    |                                                       |                                                      |
| TRAVEL                                       | \$22,026           | \$32,000           | \$0                | -\$32,000                                             | -100%                                                |
| DUES,FEES, AND<br>SUBSCRIPTIONS              | \$9,179            | \$10,460           | \$10,460           | \$0                                                   | 0%                                                   |
| <b>Total Other Charges and<br/>Expenses:</b> | <b>\$31,205</b>    | <b>\$42,460</b>    | <b>\$10,460</b>    | <b>-\$32,000</b>                                      | <b>-75.4%</b>                                        |
|                                              |                    |                    |                    |                                                       |                                                      |
| <b>Capital Outlay</b>                        |                    |                    |                    |                                                       |                                                      |
| NEW CRUISER                                  | \$52,913           | \$59,000           | \$55,000           | -\$4,000                                              | -6.8%                                                |
| <b>Total Capital Outlay:</b>                 | <b>\$52,913</b>    | <b>\$59,000</b>    | <b>\$55,000</b>    | <b>-\$4,000</b>                                       | <b>-6.8%</b>                                         |
| <b>Total Expense Objects:</b>                | <b>\$2,001,767</b> | <b>\$2,068,202</b> | <b>\$2,260,065</b> | <b>\$191,863</b>                                      | <b>9.3%</b>                                          |

## Organizational Chart



## Department FTE Count

| FTE%                | FY21 | FY22 | FY23 |
|---------------------|------|------|------|
| <b>Police Chief</b> | 1.00 | 1.00 | 1.00 |
|                     |      |      |      |

## Fiscal Year 2022 Accomplishments

The Middleton Police Department is a first-class police force that is setting the standard for excellence through professionalism and training. The members of the Middleton Police Department are committed to providing professional, quality police service to the Town of Middleton. We take the responsibility to maintain order, protect life and property, and to improve the quality of life for all Middleton citizens, members of the community, and visitors.

- We have enhanced the detective unit in an effort to make the Middleton Police Department a more efficient and full-service law enforcement agency. Detectives have received specialized training in the areas of interviews and interrogations, crime scene, sexual assaults, death investigations, lie detection and narcotics enforcement just to name a few
- Improved Internal investigations to conform with Massachusetts Police Reform initiatives
- In an effort to increase the professional appearance of the police department, we have altered our uniforms, patch, badge, and cruiser design

## Fiscal Year 2023 Goals and Objectives

As Chief, my goal is to create an atmosphere in which the Middleton Police Department will become the standard of excellence in law enforcement. We have stepped up our recruiting efforts, seeking the best and brightest individuals who want to make a change in their lives and a difference in their communities. The Middleton Police Department is quickly becoming a first-class police force that is setting the standard for excellence through professionalism and training. We are forging excellent working relationships with the District Attorney's Office, Massachusetts State Police, Essex County Sheriff's Office and our Federal Law Enforcement partners in an effort to provide a higher level of law enforcement services to the Middleton community.

- Our objective is to maintain a safe and secure environment for all by interacting with the community, emphasizing the control and prevention of crime and providing fair, impartial, and efficient service to the public.
- Maintaining order, protecting all constitutional freedoms and enforcing the law impartially, we will serve the Town of Middleton and tirelessly strive to accomplish our mission.
- Continue advancing our investigative efforts while striving toward becoming a full-service police department.
- Creation of a Middleton Police Awards program to recognize the professionalism and dedication of our police officers.

To demonstrate our commitment to our profession and to the public, the members of the Middleton Police Department subscribe to the following values:

- **Excellence** - We are committed to delivering quality police service by recognizing the importance of training, personal effort, teamwork, modern equipment, dedication to duty, and strong professional standards.
- **Fairness** - Impartial decisions and policies are the foundation of our interactions. We are consistent in our treatment of all persons. Our actions are tempered with reason and equity.
- **Integrity** - We are dedicated to maintaining the highest moral standards by embracing the principles of honesty, trust, and courage.
- **Respect** - We recognize the value of our cultural diversity and treat people with kindness, tolerance, and dignity. We protect the rights, liberties, and freedoms as guaranteed by the Constitution of the United States.
- **Tradition** - We honor the legacy of our predecessors and commit ourselves to preserving the rich history of our department's culture.

The primary responsibilities of the Middleton Police Department are:

- **Prevention of crime**
- **Protection of life and property**
- **Suppression of criminal activity**
- **Apprehension and prosecution of offenders**
- **Preservation of public peace**

In reference to payroll, Middleton Police maintains an operating objective of providing police coverage 24/7, 365 days a year. Wages account for approximately 69% of the police budget. Associated benefits and payroll taxes account for another 15%. With almost 80% of the budget driven by payroll it becomes apparent that changes up or down of any significance will be related to personnel.

I would like to thank the members of the Middleton Police Department for their tireless efforts to protect and serve the people of our community. This past year has been a particular challenging time for law enforcement as we have witnessed a dramatic increase in the murders and assaults on our nation's law enforcement officers. Anti-police rhetoric has been at an all-time high, yet our community has remained supportive of our efforts and our goals. As your Police Chief, I could not be more appreciative of the support the community has shown, not only to me, but to the entire Middleton Police Department.

I would also like to thank our Town Administrator Andy Sheehan, for his continued guidance and support. I feel privileged to serve a Town Administrator, whose integrity and leadership has been an inspiration to us all. I would also like to thank the Town's Selectboard for their continued support of the police department. Their support continues to improve the commitment and morale within the police department ranks.

I look forward to, and remain excited for, the future of this police department as I believe we will continue to strive to be the finest law enforcement agency on the Northshore.

# Fire Department

**Thomas J Martinuk**

Fire Chief

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

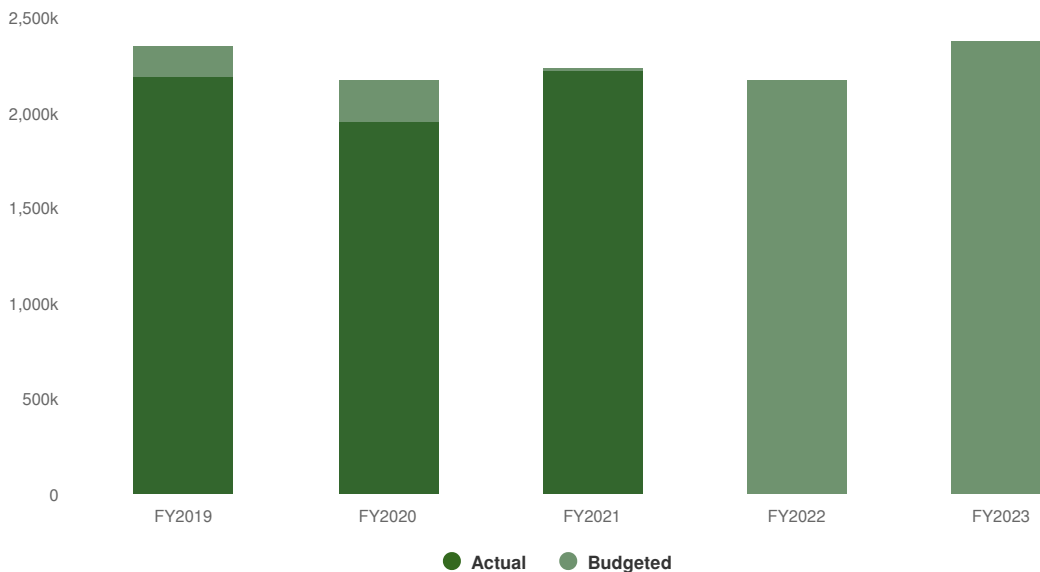
The Middleton Fire Department, which is currently under the direction of Chief Thomas J. Martinuk, consists of one fire station that is centrally located in the community and employs thirty-two men and women who are a mix of both full-time and part-time personnel. These members participate in a variety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

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

## Expenditures Summary

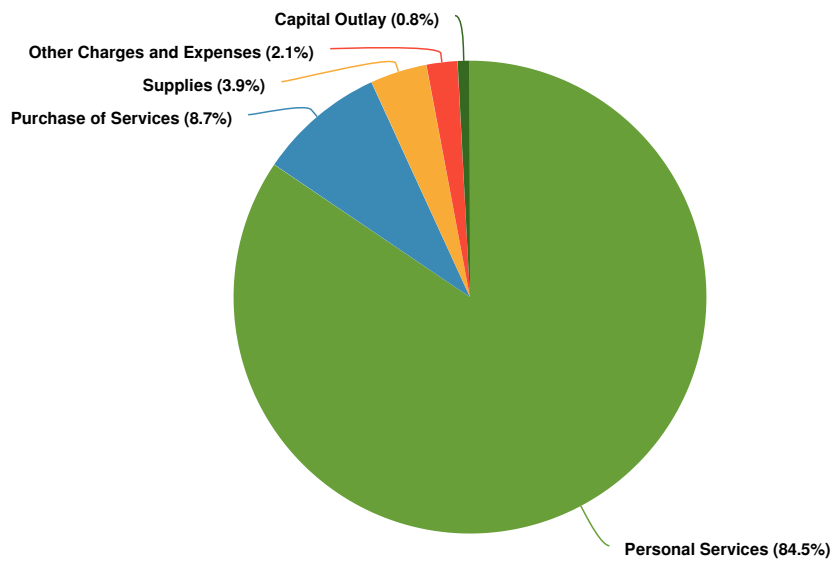
**\$2,376,136** **\$208,975**  
(9.64% vs. prior year)

### Fire Department Proposed and Historical Budget vs. Actual

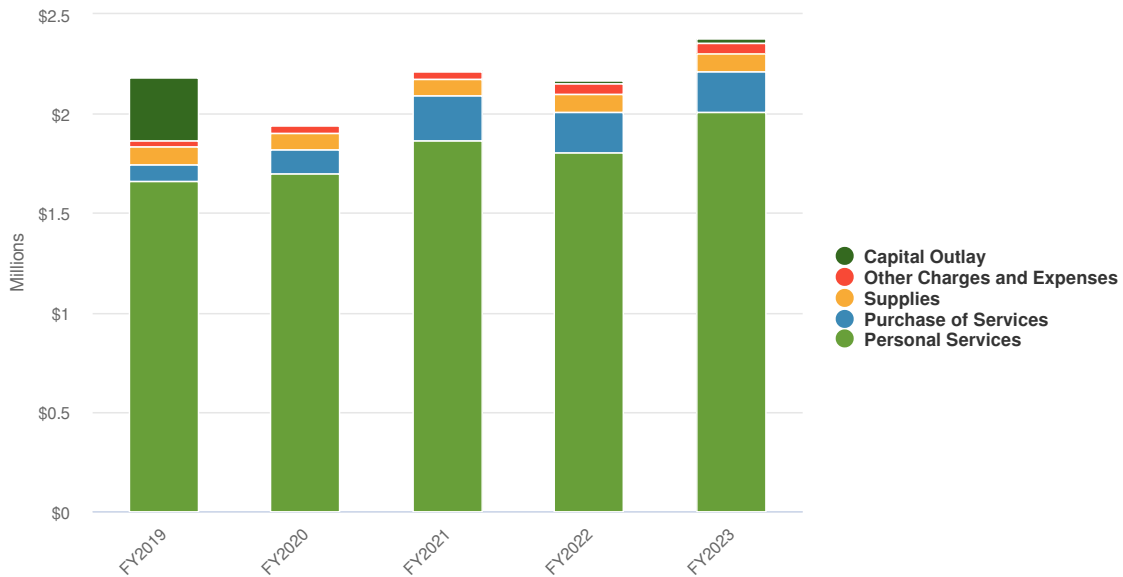


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

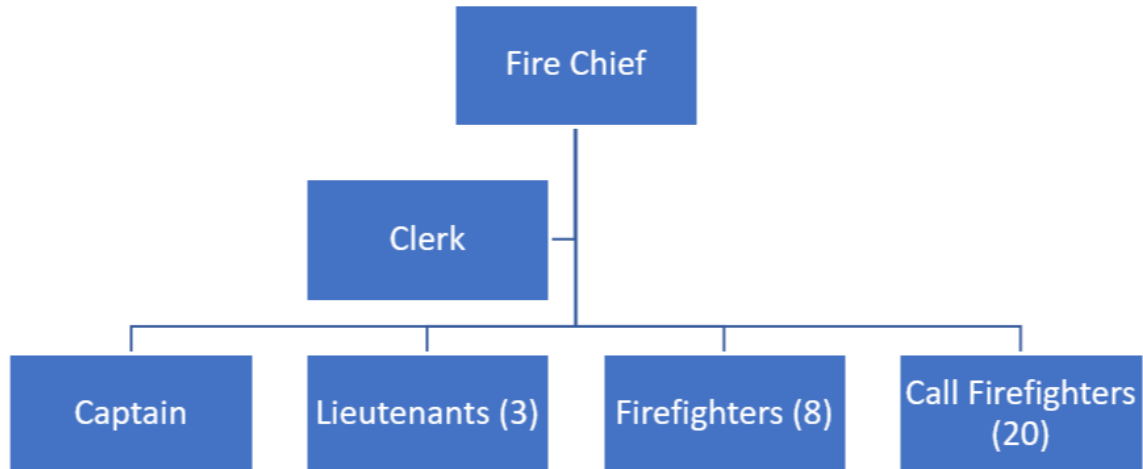


| Name              | FY2021 Actual | FY2022 Budgeted | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (\$ Change) | FY2022 Budgeted vs. FY2023 Budgeted (% Change) |
|-------------------|---------------|-----------------|-----------------|-------------------------------------------------|------------------------------------------------|
| Expense Objects   |               |                 |                 |                                                 |                                                |
| Personal Services |               |                 |                 |                                                 |                                                |

| Name                                         | FY2021<br>Actual   | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|----------------------------------------------|--------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| SALARIES & WAGES                             | \$859,058          | \$924,233          | \$1,100,850        | \$176,617                                             | 19.1%                                                |
| DEPT. HEAD SALARY                            | \$132,726          | \$133,783          | \$137,430          | \$3,647                                               | 2.7%                                                 |
| OVERTIME                                     | \$508,191          | \$392,412          | \$402,089          | \$9,677                                               | 2.5%                                                 |
| PART TIME                                    | \$312,417          | \$317,716          | \$330,250          | \$12,534                                              | 3.9%                                                 |
| RETRO PAY                                    | \$31,374           | \$22,500           | \$2,500            | -\$20,000                                             | -88.9%                                               |
| FIRE RESERVE CLOTHING<br>ALLOWANC            | \$9,559            | \$19,950           | \$20,000           | \$50                                                  | 0.3%                                                 |
| CLOTHING ALLOWANCE                           | \$11,045           | \$14,000           | \$14,000           | \$0                                                   | 0%                                                   |
| <b>Total Personal Services:</b>              | <b>\$1,864,369</b> | <b>\$1,824,594</b> | <b>\$2,007,119</b> | <b>\$182,525</b>                                      | <b>10%</b>                                           |
|                                              |                    |                    |                    |                                                       |                                                      |
| <b>Purchase of Services</b>                  |                    |                    |                    |                                                       |                                                      |
| ELECTRICITY                                  | \$10,160           | \$10,200           | \$10,200           | \$0                                                   | 0%                                                   |
| FUEL                                         | \$7,770            | \$8,000            | \$8,150            | \$150                                                 | 1.9%                                                 |
| EQUIPMENT REPAIR                             | \$60,318           | \$32,000           | \$32,000           | \$0                                                   | 0%                                                   |
| MAINTENANCE FIRE ALARM                       | \$5,801            | \$6,000            | \$6,700            | \$700                                                 | 11.7%                                                |
| RADIO MAINTENANCE                            | \$4,525            | \$5,000            | \$5,000            | \$0                                                   | 0%                                                   |
| BREATHING APPAR.MAINT.                       | \$4,478            | \$4,800            | \$4,800            | \$0                                                   | 0%                                                   |
| CAPITAL LEASE - AMBULANCE                    | \$121,821          | \$121,821          | \$121,821          | \$0                                                   | 0%                                                   |
| ADVERTISING                                  | \$0                | \$100              | \$100              | \$0                                                   | 0%                                                   |
| TRAINING AND EDUCATION                       | \$12,824           | \$17,500           | \$17,500           | \$0                                                   | 0%                                                   |
| POSTAGE                                      | \$110              | \$300              | \$300              | \$0                                                   | 0%                                                   |
| <b>Total Purchase of Services:</b>           | <b>\$227,807</b>   | <b>\$205,721</b>   | <b>\$206,571</b>   | <b>\$850</b>                                          | <b>0.4%</b>                                          |
|                                              |                    |                    |                    |                                                       |                                                      |
| <b>Supplies</b>                              |                    |                    |                    |                                                       |                                                      |
| OFFICE SUPPLIES                              | \$885              | \$1,500            | \$1,500            | \$0                                                   | 0%                                                   |
| BUILDING MAINTENANCE                         | \$14,760           | \$51,730           | \$10,300           | -\$41,430                                             | -80.1%                                               |
| GAS AND OIL                                  | \$18,319           | \$21,000           | \$21,000           | \$0                                                   | 0%                                                   |
| AMBULANCE                                    | \$25,672           | \$32,985           | \$32,985           | \$0                                                   | 0%                                                   |
| FIRE TOOLS & APPARATUS                       | \$1,078            | \$2,000            | \$2,000            | \$0                                                   | 0%                                                   |
| AMBULANCE BILLING<br>CONTRACT                | \$23,299           | \$24,500           | \$24,500           | \$0                                                   | 0%                                                   |
| <b>Total Supplies:</b>                       | <b>\$84,012</b>    | <b>\$133,715</b>   | <b>\$92,285</b>    | <b>-\$41,430</b>                                      | <b>-31%</b>                                          |
|                                              |                    |                    |                    |                                                       |                                                      |
| <b>Other Charges and Expenses</b>            |                    |                    |                    |                                                       |                                                      |
| TRAVEL, CONFERENCE, PROF<br>DEV.             | \$23               | \$1,500            | \$1,500            | \$0                                                   | 0%                                                   |
| DUES,FEES, AND<br>SUBSCRIPTIONS              | \$3,051            | \$3,450            | \$3,950            | \$500                                                 | 14.5%                                                |
| SPECIAL EXPENSE                              | \$31,050           | \$41,611           | \$44,711           | \$3,100                                               | 7.4%                                                 |
| <b>Total Other Charges and<br/>Expenses:</b> | <b>\$34,124</b>    | <b>\$46,561</b>    | <b>\$50,161</b>    | <b>\$3,600</b>                                        | <b>7.7%</b>                                          |
|                                              |                    |                    |                    |                                                       |                                                      |
| <b>Capital Outlay</b>                        |                    |                    |                    |                                                       |                                                      |
| HOSE, GEAR, TIRES, ETC.                      | \$7,522            | \$18,000           | \$20,000           | \$2,000                                               | 11.1%                                                |
| <b>Total Capital Outlay:</b>                 | <b>\$7,522</b>     | <b>\$18,000</b>    | <b>\$20,000</b>    | <b>\$2,000</b>                                        | <b>11.1%</b>                                         |

| Name                          | FY2021<br>Actual   | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|-------------------------------|--------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Total Expense Objects:</b> | <b>\$2,217,835</b> | <b>\$2,228,591</b> | <b>\$2,376,136</b> | <b>\$147,545</b>                                      | <b>6.6%</b>                                          |

## Organizational Chart



## Department FTE Count

| FTE%                     | FY21 | FY22 | FY23 |
|--------------------------|------|------|------|
| <b>Fire Chief</b>        | 1.00 | 1.00 | 1.00 |
| <b>Clerk</b>             | 1.00 | 1.00 | 1.00 |
| <b>Captain</b>           | 1.00 | 1.00 | 1.00 |
| <b>Lieutenant</b>        | 3.00 | 3.00 | 3.00 |
| <b>Firefighter</b>       | 7.00 | 8.00 | 8.00 |
| <b>Call Firefighters</b> | 5.10 | 5.10 | 5.10 |

## Fiscal Year 2022 Accomplishments

- The department has been working with other town departments, the health department, and other agencies dealing with the COVID crisis. Through the efforts of everyone involved the department continued to operate without interruption during the crisis while still delivering the outstanding service that it always has.
- The department continues to struggle with staffing issues. Trying to hire and retain part-time members is difficult, this is a nation-wide problem not just Middleton. We were lucky enough to hire Nick LeColst, who was full time in North Reading and returned to his roots in Middleton. Nick was hired full time, replacing Zach Ingraham who went to Cambridge Fire Department full time.
- The department continues to work with the North Shore Regional Communications Center to implement and update the new records management and dispatch program, IMC.
- The Department continues to work closely with the North Shore Regional Communications Center to develop procedures, training, and familiarization for dispatchers to better serve our unique dispatch needs.
- The department continues to apply for grants and other funding opportunities to help lighten the load on the taxpayers as much as possible. The department was also awarded a VFA grant to purchase wild land fire equipment, just to name a few.
- **EMS**-The Department's Emergency Medical Services Director, Captain Douglas LeColst, continues to dedicate a tremendous amount of time and energy to make our Advanced Life Support (ALS) ambulance service the best transporting service possible. The department has been providing ALS to the town since the late 1970's and has continually grown in scope and service. Captain LeColst continually teaches CPR/AED and first aid classes to the public and town employees. The importance of early CPR and defibrillation were even more evident after Chief Twiss (retired) suffered a sudden cardiac event in 2016 at the fire station. The department is always on the forefront of the most advanced lifesaving techniques and equipment.
- The Department continues to participate in joint EMS training with the North Reading Fire Department to provide cost-sharing of EMT instructors. The program has been a successful and cost-effective method of delivering high-quality training to our members.
- **Fire Prevention**- Lt. Dan Kessel works tirelessly to keep up with the growing needs of the department and the town in this division, reviewing plans, conducting inspections, keeping up with the ever-changing codes (both locally and nationally). Lt. Kessel works closely with the code enforcement team under the towns building commissioner. Lt. Kessel worked closely with the inspection's division learning the new Citizen Serve program that was put into service. The workload continues to grow as the town grows and the demands on the department increase. This position should be a full-time position due to the growth of the town and the increased call volume. Lt. Kessel works on shift and tries to conduct fire prevention activities while he is on duty.
- **Public Education**- This year with Covid continuing public education is not the norm, especially in the schools. We are coming up with alternative methods such as virtual station tours for the scouts and other methods of delivering the information. Our primary educator left to take a position in another department, and we need to train another person. To assist with the training, the department has been fortunate to receive funding annually from the Student Awareness of Fire Education (SAFE) and the Senior SAFE grants from the state to cover training and backfill along with supplies.
- **Training**- The training division, led by Lt. Tyler Dechene and Lt. David Leary, has also been busy trying to keep all members trained to the highest level possible while trying to fit the training to fit everyone's extremely busy schedules, both on and off duty.

- The new ambulance was delivered and put in service in November, after delays due to Covid. The extension to the basement bay was also completed in time for the delivery.

## **Fiscal Year 2023 Goals and Objectives**

- The department will continue to deal with the Covid emergency while still delivering to the town the outstanding service that it always has.
- The Chief and members of the department will continue working with architects and design professionals to help with the design of a new fire station.
- The Department will again receive grant funds for the Student Awareness of Fire Education (SAFE) program. In addition, we will receive grant funds for the Senior SAFE Program, which is for fire safety education in our senior population. The fire service has recognized that statistically our vulnerable populations are the very young and our elderly, but the funds for elderly fire safety education have never been available until recently.
- The Department will research and develop more effective training programs utilizing current technology. There are vendors who provide online training for various subjects, and the members can participate in the online programs during their shift or off time, with the “hands-on” or practical exercises still occurring on Monday evenings or weekends. There is also a “home-made” component that allows our training officers to create programs for new pieces of equipment or other policies/ procedures that would otherwise be conducted on training nights. This will allow for more participation by members who may not be available due to scheduling conflicts, and a standardization of the delivery of the programs. We will also focus on a “back to basics” concept to review core firefighting skills and concepts to keep our firefighters safe while on the fire ground. The basic skills are being formulated into programs that the firefighters can perform while on-duty, being administered by the Officer-in Charge.
- The Department will apply for grants to help the operation of the department while defraying some of the cost from the taxpayers. This will include the Assistance to Firefighters Grant (which the department has been very successful receiving in the past). This year we hope to apply for the Staffing for Adequate Fire and Emergency Response grant to help increase our manpower. This grant will pay the total cost of salaries and benefits for three years for the number of firefighters approved, then the town must cover the cost. This is the last year the grant will cover the entire cost, next year towns will be required to pay a percentage each year.
- The Department will spec out a new pumper that was approved at the annual town meeting in 2021. This will replace a twenty-two-year-old pumper. The new pump should arrive in early 2023, barring any delays.
- The Chief will continue to attend professional development opportunities and trainings as time and funding permit.
- Finally, Chief Martinuk will be retiring in October of 2022 and will work with the town to help with a seamless transition.

# Inspectional Services

**Scott Fitzpatrick**  
Building Commissioner

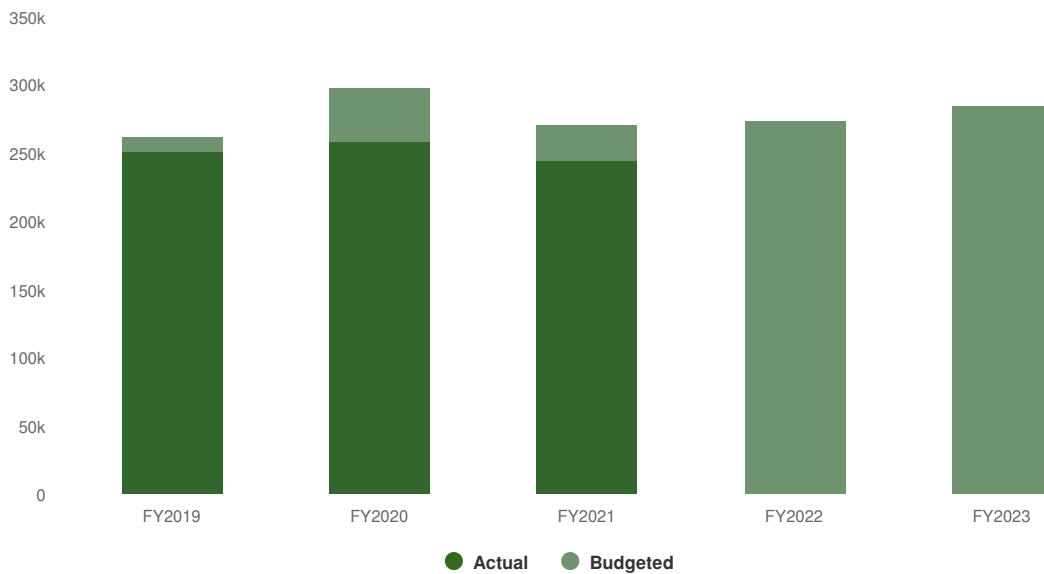
The Inspectional Services Department is dedicated to providing exceptional customer service to contractors and town residents by aiding in the construction process via the administration and enforcement of the State Building, Electrical, Plumbing, Gas and Accessibility Codes, as well as the Town of Middleton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

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

## Expenditures Summary

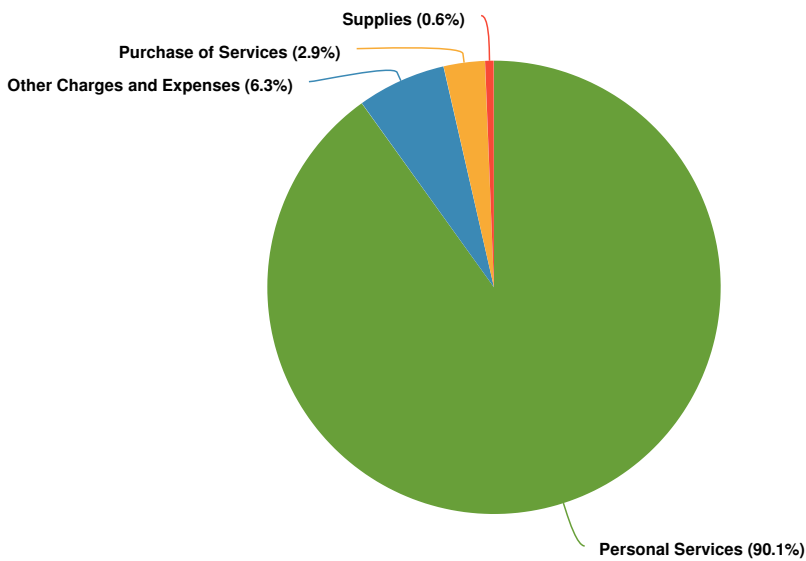
**\$285,169** **\$11,626**  
(4.25% vs. prior year)

### Inspectional Services Proposed and Historical Budget vs. Actual

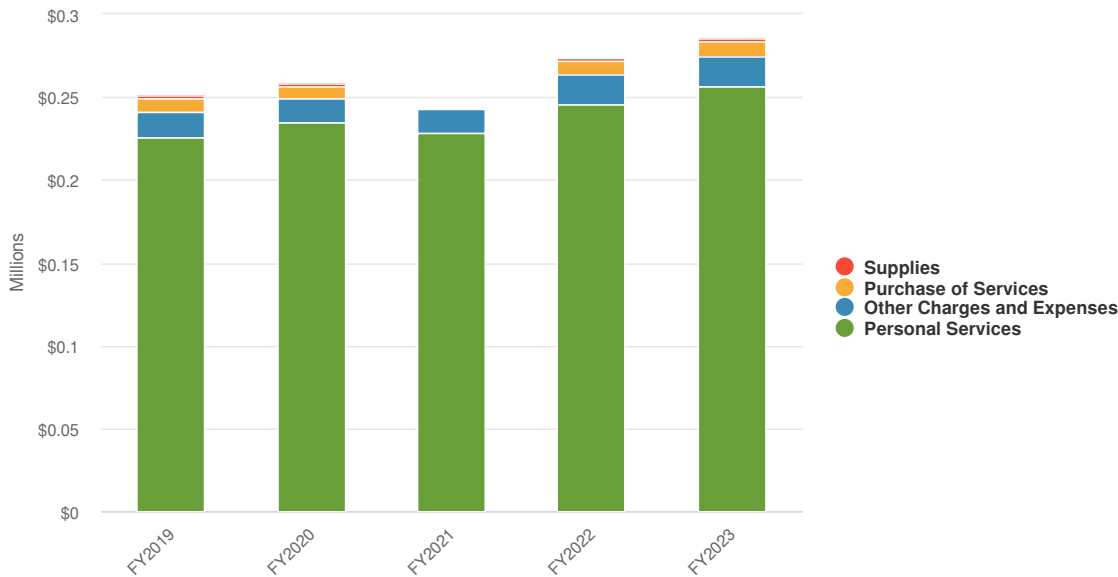


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

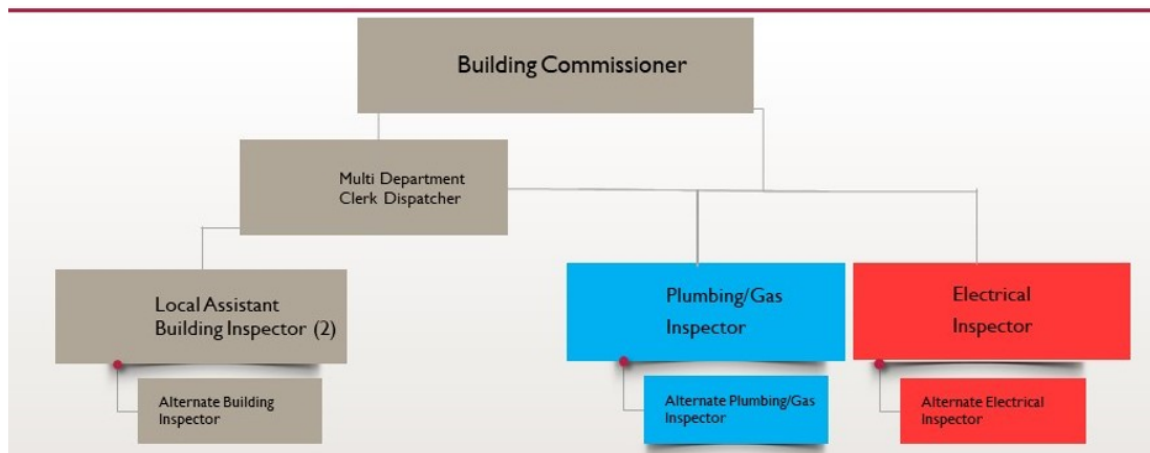


## Budgeted and Historical Expenditures by Expense Type



| Name                                         | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Expense Objects</b>                       |                  |                    |                    |                                                       |                                                      |
| <b>Personal Services</b>                     |                  |                    |                    |                                                       |                                                      |
| SALARIES & WAGES                             | \$52,093         | \$53,388           | \$54,703           | \$1,315                                               | 2.5%                                                 |
| DEPT. HEAD SALARY                            | \$89,389         | \$90,285           | \$96,111           | \$5,826                                               | 6.5%                                                 |
| PART TIME                                    | \$86,638         | \$101,620          | \$106,105          | \$4,485                                               | 4.4%                                                 |
| <b>Total Personal Services:</b>              | <b>\$228,120</b> | <b>\$245,293</b>   | <b>\$256,919</b>   | <b>\$11,626</b>                                       | <b>4.7%</b>                                          |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Purchase of Services</b>                  |                  |                    |                    |                                                       |                                                      |
| TRAINING AND EDUCATION                       | \$0              | \$3,000            | \$3,000            | \$0                                                   | 0%                                                   |
| POSTAGE                                      | \$150            | \$1,500            | \$1,500            | \$0                                                   | 0%                                                   |
| COPIER/PRINTING                              | \$330            | \$900              | \$900              | \$0                                                   | 0%                                                   |
| CONTRACTUAL SERVICES                         | \$0              | \$3,000            | \$3,000            | \$0                                                   | 0%                                                   |
| <b>Total Purchase of Services:</b>           | <b>\$480</b>     | <b>\$8,400</b>     | <b>\$8,400</b>     | <b>\$0</b>                                            | <b>0%</b>                                            |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Supplies</b>                              |                  |                    |                    |                                                       |                                                      |
| OFFICE SUPPLIES                              | \$535            | \$1,800            | \$1,800            | \$0                                                   | 0%                                                   |
| <b>Total Supplies:</b>                       | <b>\$535</b>     | <b>\$1,800</b>     | <b>\$1,800</b>     | <b>\$0</b>                                            | <b>0%</b>                                            |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Other Charges and Expenses</b>            |                  |                    |                    |                                                       |                                                      |
| TRAVEL                                       | \$13,065         | \$14,400           | \$14,400           | \$0                                                   | 0%                                                   |
| OPERATING SUPPLIES                           | \$977            | \$2,650            | \$2,650            | \$0                                                   | 0%                                                   |
| DUES,FEES, AND<br>SUBSCRIPTIONS              | \$785            | \$1,000            | \$1,000            | \$0                                                   | 0%                                                   |
| <b>Total Other Charges and<br/>Expenses:</b> | <b>\$14,827</b>  | <b>\$18,050</b>    | <b>\$18,050</b>    | <b>\$0</b>                                            | <b>0%</b>                                            |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Total Expense Objects:</b>                | <b>\$243,963</b> | <b>\$273,543</b>   | <b>\$285,169</b>   | <b>\$11,626</b>                                       | <b>4.3%</b>                                          |

## Organizational Chart



## Department FTE Count

| FTE%                                              | FY21 | FY22 | FY23 |
|---------------------------------------------------|------|------|------|
| <b>Building Commissioner</b>                      | 1.00 | 1.00 | 1.00 |
| <b>Multi Department Clerk Dispatcher (I)</b>      | 0.60 | 0.60 | 0.60 |
| <b>Local Assistant Building Inspector</b>         | 1.00 | 1.00 | 1.00 |
| <b>Plumbing/Gas Inspector</b>                     | 1.00 | 1.00 | 1.00 |
| <b>Electrical Inspector</b>                       | 1.00 | 1.00 | 1.00 |
| <b>Alternate Inspectors (# employee not FTE%)</b> | 3.00 | 3.00 | 3.00 |

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

## Fiscal Year 2022 Accomplishments

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

## Fiscal Year 2023 Goals and Objectives

- Prepare for the adoption of the 10<sup>th</sup> Edition of the Massachusetts State Building Code 780 CMR which will consist of:
  - IRC 2021 International Residential Building Code
  - IBC 2021 International Building Code
  - IMC 2021 International Mechanical Code
  - IEBC 2021 International Existing Buildings Code
  - IECC 2021 International Energy Conservation Code
- Continue to digitize the department's historical records.
- To work with the administration to expand on the salary review study previously completed at the management level to include all positions within the department.
- As needed, provide technical assistance to the administration and the Municipal Facilities Building Committee as they begin the planning and design of the new facility.

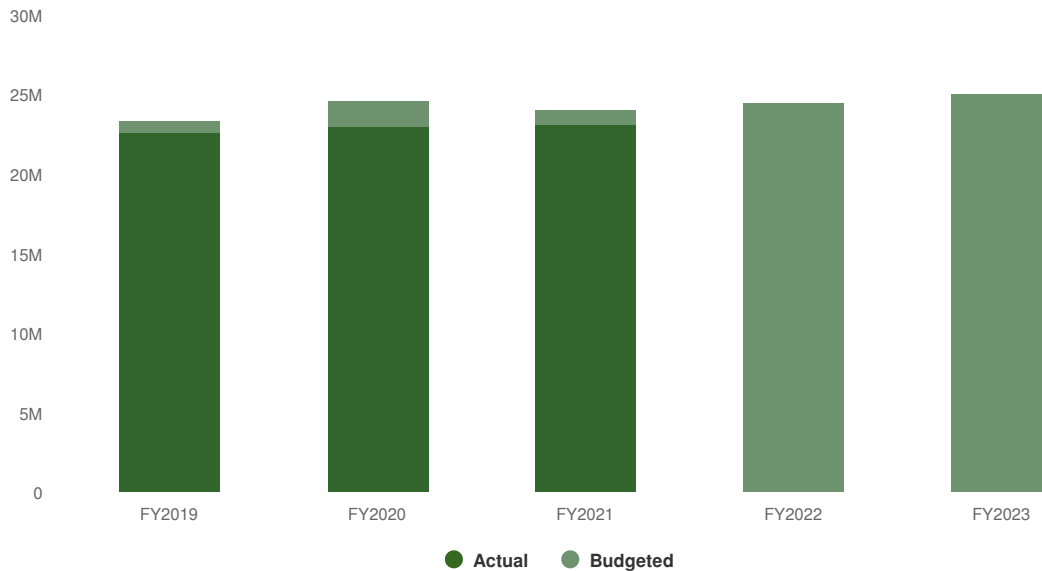
## Education

This function contains activity for the Middleton Elementary schools and two regional school districts; Masconomet Regional School District and the Essex North Shore Agricultural & Technical School

### Expenditures Summary

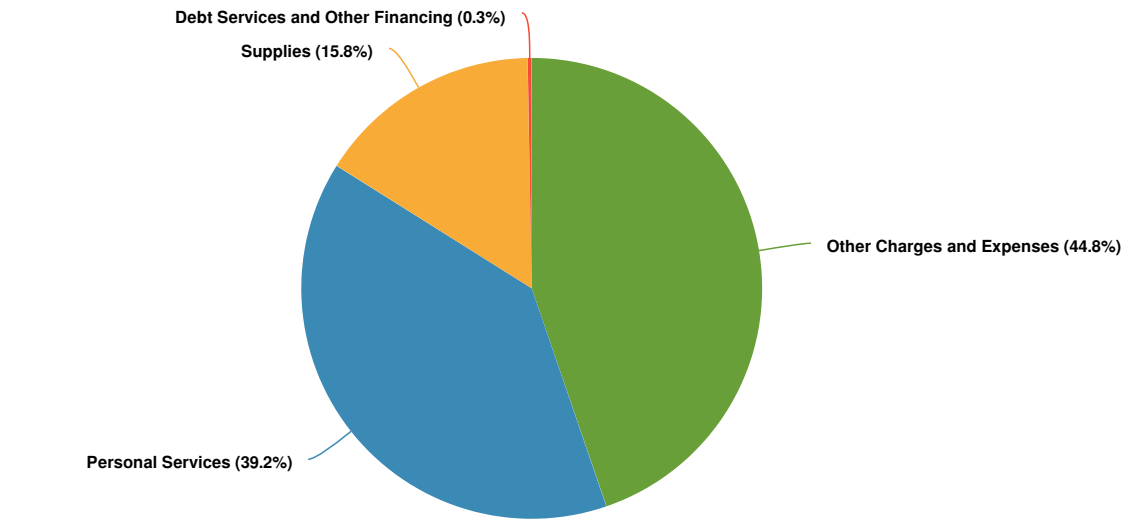
**\$25,099,367** **\$559,753**  
(2.28% vs. prior year)

#### Education Proposed and Historical Budget vs. Actual

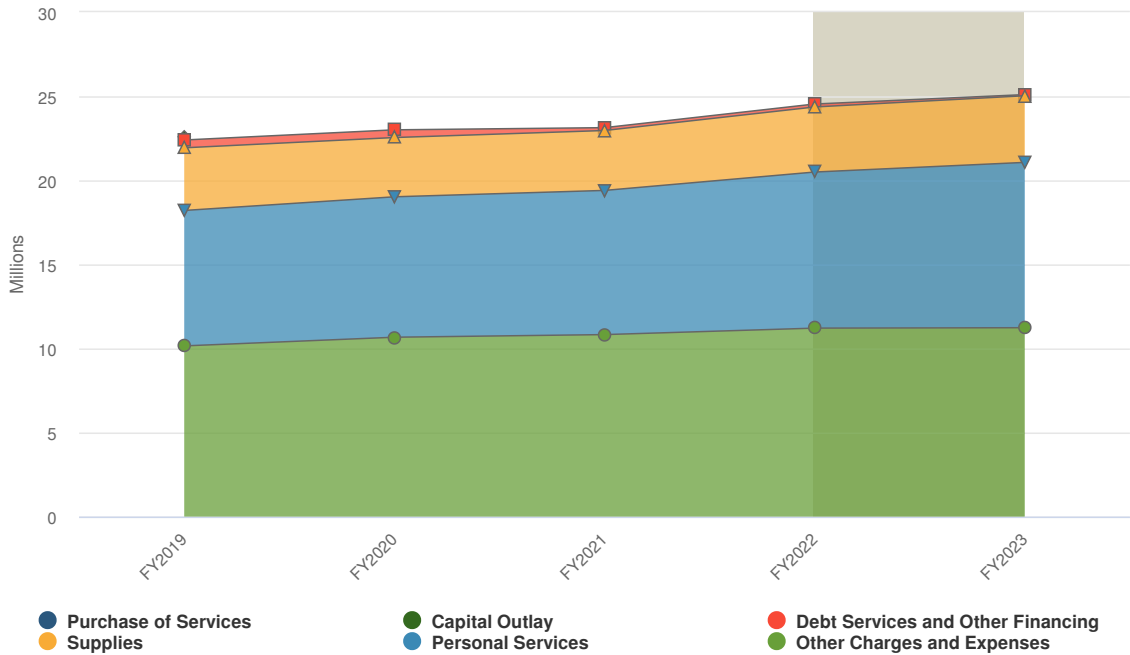


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

# Middleton Elementary Schools

**Scott Morrison**  
Superintendent

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

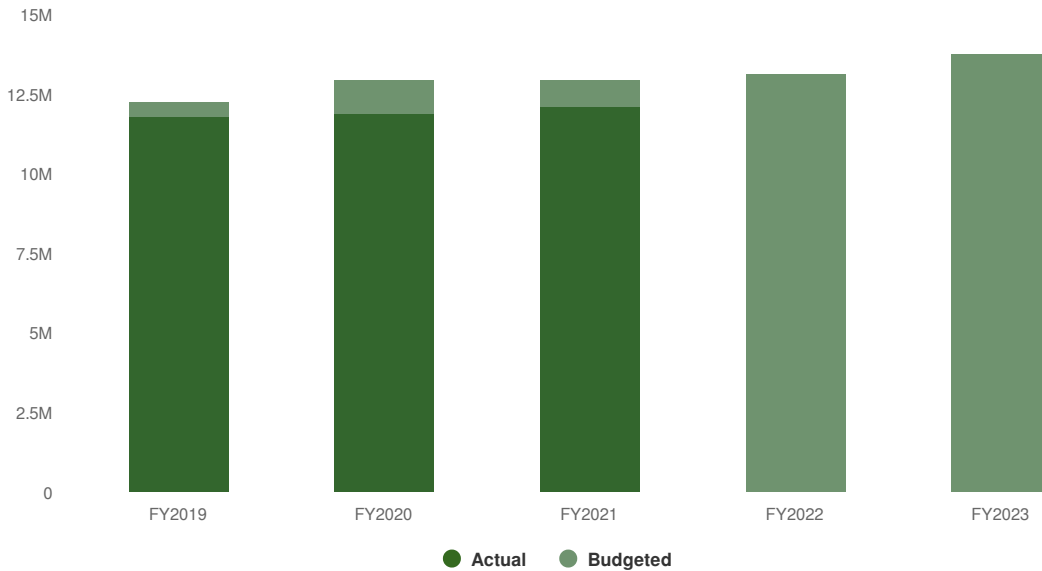
The mission of the Middleton Elementary Schools, in cooperation with family and community, are to instill the joy of learning in all students, to promote academic excellence, to be supportive of children's social and emotional needs, to constantly strive for improvement in these areas.

Please see the attached document at the end of this page for our detailed budget presentation.

## Expenditures Summary

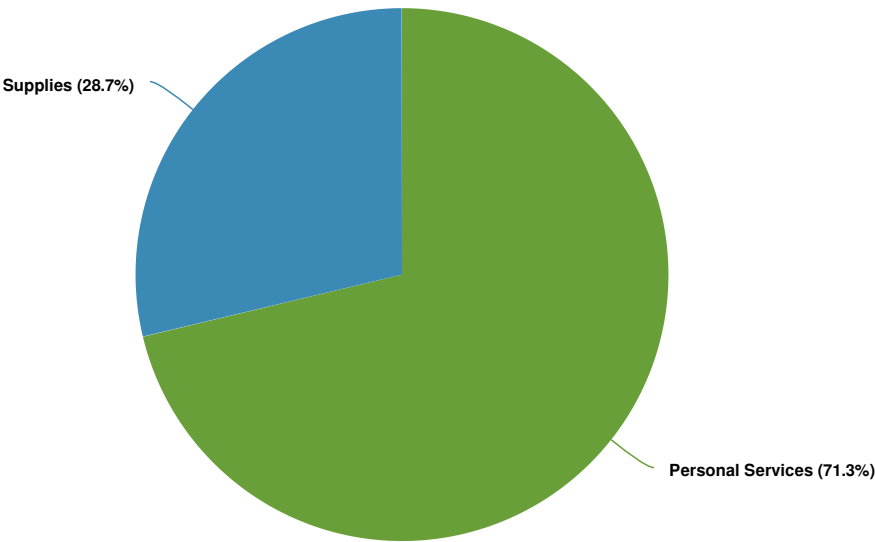
**\$13,796,753** **\$642,162**  
(4.88% vs. prior year)

### Middleton Elementary Schools Proposed and Historical Budget vs. Actual

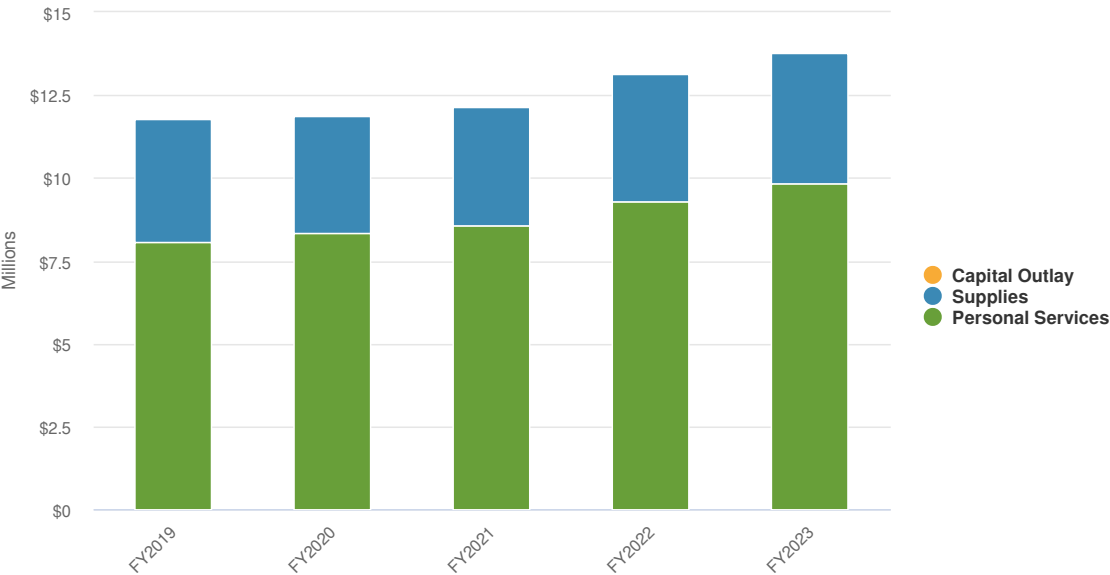


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name                                | FY2021<br>Actual    | FY2022<br>Budgeted  | FY2023<br>Budgeted  | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|-------------------------------------|---------------------|---------------------|---------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Expense Objects</b>              |                     |                     |                     |                                                       |                                                      |
| <b>Personal Services</b>            |                     |                     |                     |                                                       |                                                      |
| SALARIES & WAGES                    | \$8,575,448         | \$9,284,493         | \$9,832,931         | \$548,438                                             | 5.9%                                                 |
| <b>Total Personal<br/>Services:</b> | <b>\$8,575,448</b>  | <b>\$9,284,493</b>  | <b>\$9,832,931</b>  | <b>\$548,438</b>                                      | <b>5.9%</b>                                          |
|                                     |                     |                     |                     |                                                       |                                                      |
| <b>Supplies</b>                     |                     |                     |                     |                                                       |                                                      |
| SUPPLIES                            | \$3,563,827         | \$3,870,098         | \$3,963,822         | \$93,724                                              | 2.4%                                                 |
| <b>Total Supplies:</b>              | <b>\$3,563,827</b>  | <b>\$3,870,098</b>  | <b>\$3,963,822</b>  | <b>\$93,724</b>                                       | <b>2.4%</b>                                          |
|                                     |                     |                     |                     |                                                       |                                                      |
| <b>Total Expense Objects:</b>       | <b>\$12,139,275</b> | <b>\$13,154,591</b> | <b>\$13,796,753</b> | <b>\$642,162</b>                                      | <b>4.9%</b>                                          |

# Masconomet Regional School District

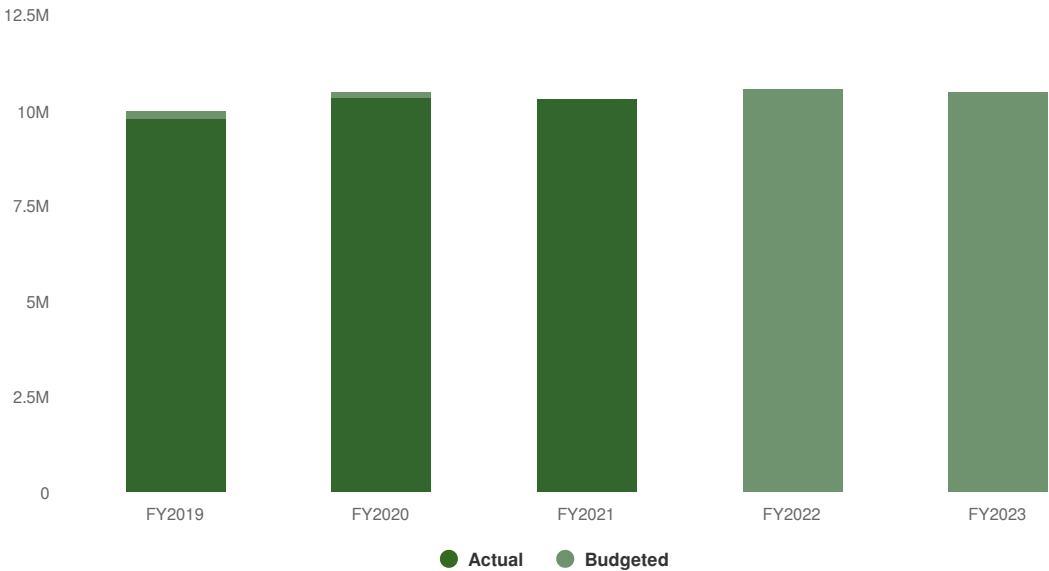
Michael Harvey  
Superintendent

Masconomet Regional School district serves the towns of Boxford, Middleton and Topsfield, known informally as the Tri-Town area.

## Expenditures Summary

**\$10,477,590** **-\$97,977**  
(-0.93% vs. prior year)

Masconomet Regional School District Proposed and Historical Budget vs. Actual





## FY23 Budget Assessment by Town

| <b>BOXFORD</b>         | <b>FY20</b>   | <b>FY21</b>   | <b>FY22</b>   | <b>FY23</b>   | <b>Chg \$</b> | <b>Chg %</b> |
|------------------------|---------------|---------------|---------------|---------------|---------------|--------------|
| Operating Assessment   | \$ 10,668,997 | \$ 10,961,352 | \$ 10,773,426 | \$ 11,152,231 | \$ 378,805    | 3.5%         |
| Debt Assessment        | \$ 409,017    | \$ 111,474    | \$ 105,545    | \$ (183,169)  | \$ (288,714)  | -273.5%      |
| Total Assessment       | \$ 11,078,014 | \$ 11,072,826 | \$ 10,878,971 | \$ 10,969,062 | \$ 90,091     | 0.8%         |
| <b>MIDDLETON</b>       | <b>FY20</b>   | <b>FY21</b>   | <b>FY22</b>   | <b>FY23</b>   | <b>Chg \$</b> | <b>Chg %</b> |
| Operating Assessment   | \$ 9,968,088  | \$ 10,204,052 | \$ 10,473,077 | \$ 10,666,631 | \$ 193,554    | 1.8%         |
| Debt Assessment        | \$ 382,380    | \$ 103,740    | \$ 102,490    | \$ (171,693)  | \$ (274,183)  | -267.5%      |
| Total Assessment       | \$ 10,350,468 | \$ 10,307,792 | \$ 10,575,567 | \$ 10,494,938 | \$ (80,629)   | -0.8%        |
| <b>TOPSFIELD</b>       | <b>FY20</b>   | <b>FY21</b>   | <b>FY22</b>   | <b>FY23</b>   | <b>Chg \$</b> | <b>Chg %</b> |
| Operating Assessment   | \$ 7,408,262  | \$ 7,745,305  | \$ 8,394,366  | \$ 8,711,990  | \$ 317,624    | 3.8%         |
| Debt Assessment        | \$ 285,305    | \$ 80,537     | \$ 82,467     | \$ (143,887)  | \$ (226,354)  | -274.5%      |
| Total Assessment       | \$ 7,693,567  | \$ 7,825,842  | \$ 8,476,833  | \$ 8,568,103  | \$ 91,270     | 1.1%         |
| <b>DISTRICT TOTALS</b> | <b>FY20</b>   | <b>FY21</b>   | <b>FY22</b>   | <b>FY23</b>   | <b>Chg \$</b> | <b>Chg %</b> |
| Operating Assessment   | \$ 28,045,347 | \$ 28,910,709 | \$ 29,640,869 | \$ 30,530,852 | \$ 889,983    | 3.0%         |
| Debt Assessment        | \$ 1,076,702  | \$ 295,751    | \$ 290,502    | \$ (498,748)  | \$ (789,250)  | -271.7%      |
| Total Assessment       | \$ 29,122,049 | \$ 29,206,460 | \$ 29,931,371 | \$ 30,032,104 | \$ 100,733    | 0.3%         |

Above is the breakdown of assessments to the three communities including the Town of Middleton.

Please see the attachment below for the detailed budget presentation.

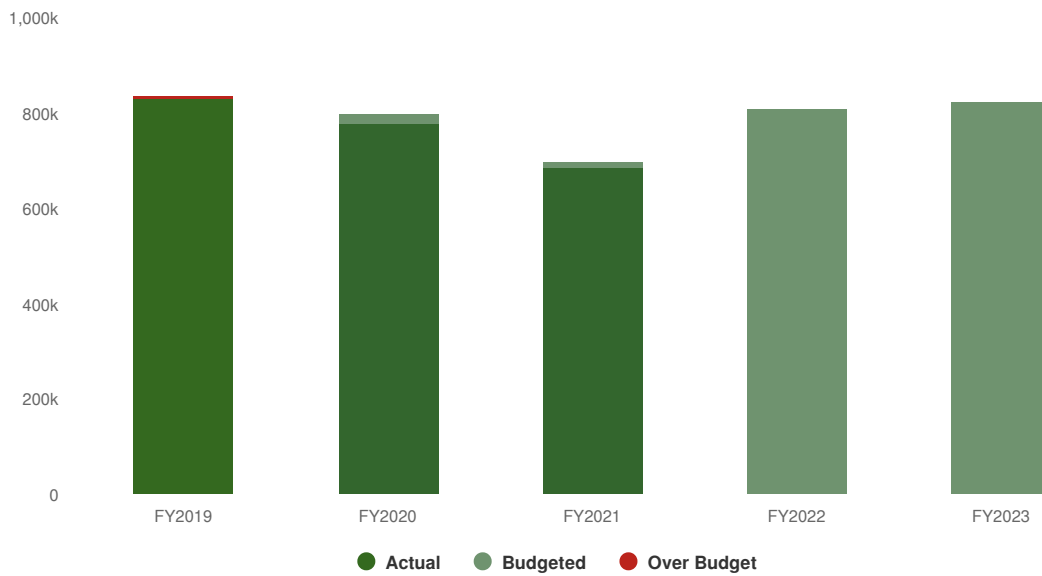
# Essex North Shore Agricultural & Technical School

Heidi T. Riccio  
Superintendent-Director

## Expenditures Summary

**\$825,024** **\$15,568**  
(1.92% vs. prior year)

### Essex North Shore Agricultural & Technical School Proposed and Historical Budget vs. Actual



## Updated Community Profile

# Department of Public Works

**Paul Goodwin**  
DPW Superintendent

The Department of Public Works takes great pride in performing many duties that are vital to the continuing operations of the town, but many times go unnoticed, until they are not done.

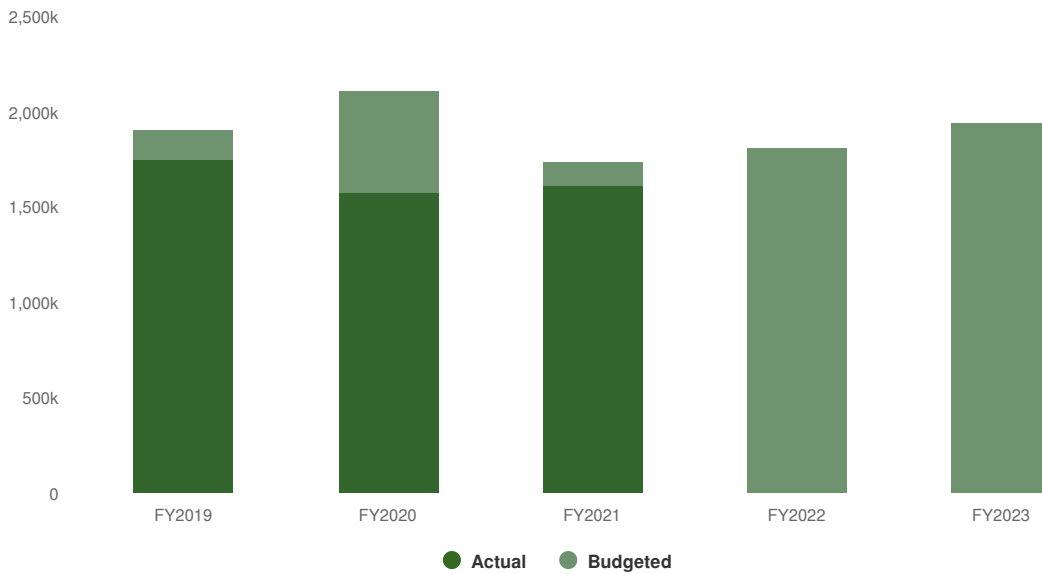
We work as a team to provide efficient and effective services for the town while staying in compliance or parameters that Regulations/Budgets/ Etc. can hinder. We are responsible for all O & M (Operations and Maintenance) of all town's infrastructure. This includes all public roads, sidewalks, drainage etc.; Snow/Ice removal procedures on all public roads/buildings in town; Transfer Station operations for refuse/recycling disposal; Water distribution system O&M. Grounds maintenance and landscaping/interments at Oakdale Cemetery. Grounds maintenance on all public fields/grounds/schools.

The DPW continues to prioritize and work as a team with other town depts/staff to provide a positive result for our residents.

## Expenditures Summary

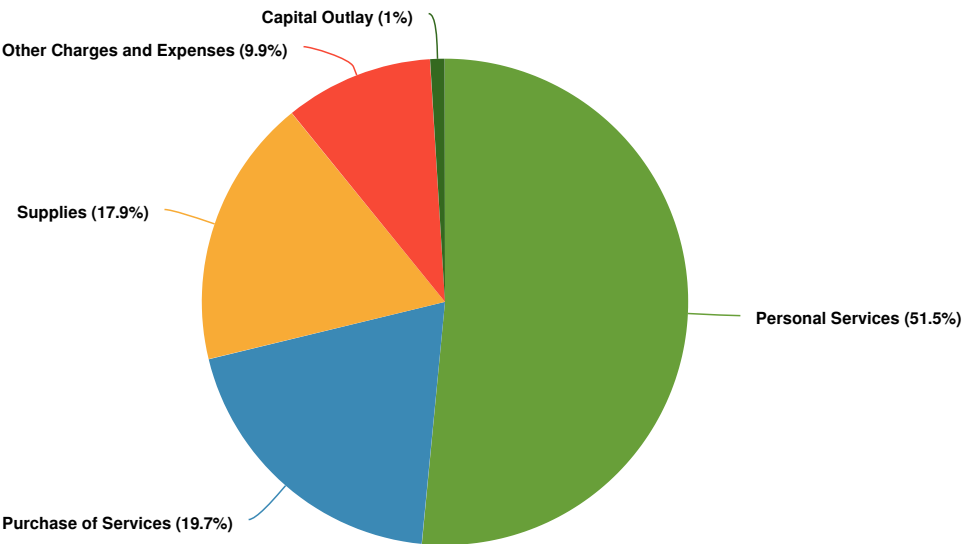
**\$1,940,979** **\$134,416**  
(7.44% vs. prior year)

### Department of Public Works Proposed and Historical Budget vs. Actual

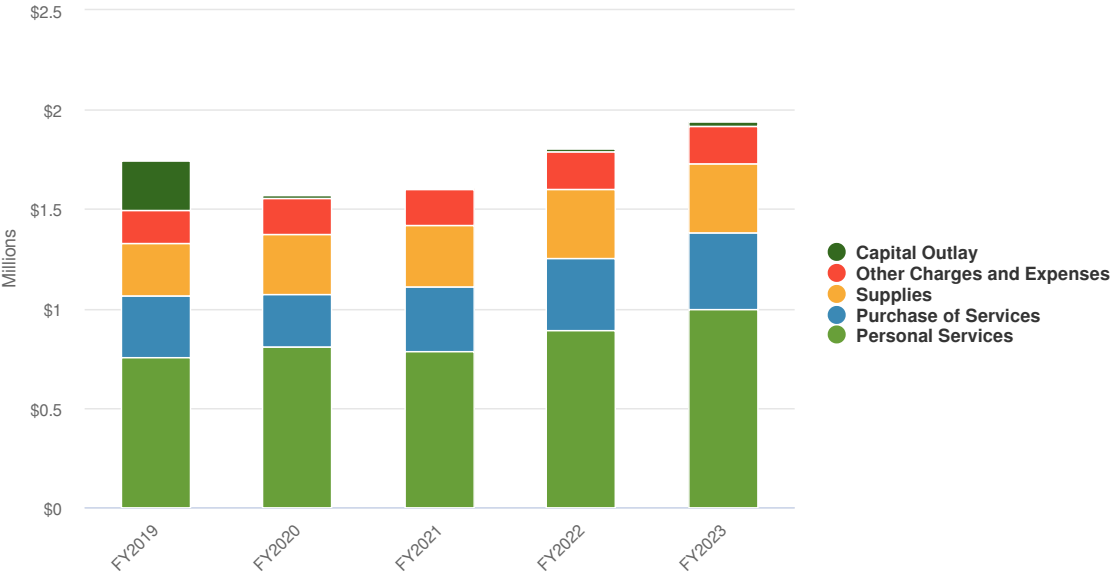


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



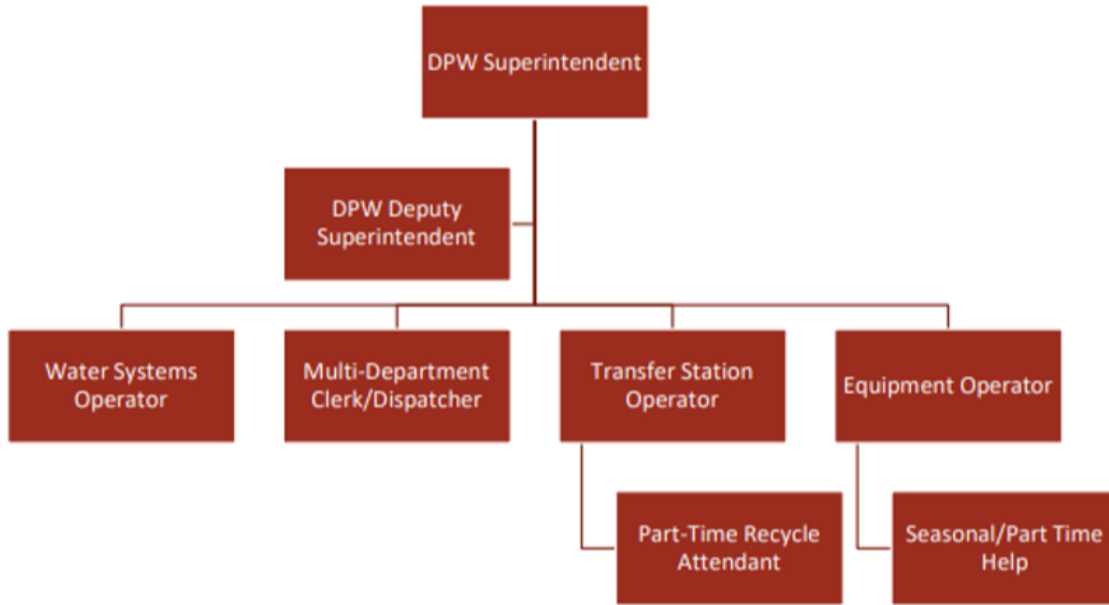
## Budgeted and Historical Expenditures by Expense Type



| Name                               | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Expense Objects</b>             |                  |                    |                    |                                                       |                                                      |
| <b>Personal Services</b>           |                  |                    |                    |                                                       |                                                      |
| SALARIES & WAGES                   | \$490,987        | \$563,476          | \$610,926          | \$47,450                                              | 8.4%                                                 |
| DEPT. HEAD SALARY                  | \$90,785         | \$90,368           | \$115,436          | \$25,068                                              | 27.7%                                                |
| OVERTIME                           | \$14,631         | \$34,933           | \$34,933           | \$0                                                   | 0%                                                   |
| PART TIME                          | \$24,612         | \$39,000           | \$39,000           | \$0                                                   | 0%                                                   |
| CONTRACT ADJUSTMENTS               | \$0              | \$29,392           | \$0                | -\$29,392                                             | -100%                                                |
| SNOW & ICE OVERTIME                | \$39,934         | \$50,000           | \$50,500           | \$500                                                 | 1%                                                   |
| SALARIES & WAGES                   | \$124,913        | \$94,897           | \$94,379           | -\$518                                                | -0.5%                                                |
| OVERTIME                           | \$0              | \$9,468            | \$12,497           | \$3,029                                               | 32%                                                  |
| PART TIME                          | \$0              | \$41,342           | \$42,395           | \$1,053                                               | 2.5%                                                 |
| CONTRACT ADJUSTMENTS               | \$0              | \$3,272            | \$0                | -\$3,272                                              | -100%                                                |
| <b>Total Personal Services:</b>    | <b>\$785,862</b> | <b>\$956,148</b>   | <b>\$1,000,066</b> | <b>\$43,918</b>                                       | <b>4.6%</b>                                          |
|                                    |                  |                    |                    |                                                       |                                                      |
| <b>Purchase of Services</b>        |                  |                    |                    |                                                       |                                                      |
| ELECTRICITY                        | \$106            | \$500              | \$500              | \$0                                                   | 0%                                                   |
| FUEL                               | \$1,200          | \$1,200            | \$1,200            | \$0                                                   | 0%                                                   |
| EQUIPMENT REPAIR                   | \$3,843          | \$4,000            | \$9,000            | \$5,000                                               | 125%                                                 |
| ADVERTISING                        | \$72             | \$400              | \$400              | \$0                                                   | 0%                                                   |
| TRAINING AND EDUCATION             | \$1,913          | \$1,100            | \$2,000            | \$900                                                 | 81.8%                                                |
| POSTAGE                            | \$350            | \$700              | \$700              | \$0                                                   | 0%                                                   |
| COPIER/PRINTING                    | \$0              | \$800              | \$800              | \$0                                                   | 0%                                                   |
| ROAD SWEEPING                      | \$22,260         | \$27,500           | \$27,500           | \$0                                                   | 0%                                                   |
| CATCH BASIN CLEANING               | \$15,037         | \$15,000           | \$16,000           | \$1,000                                               | 6.7%                                                 |
| PURC.SERVS.CONTR.SNOW<br>REMOVAL   | \$93,646         | \$89,250           | \$93,713           | \$4,463                                               | 5%                                                   |
| ELECTRICITY                        | \$5,452          | \$4,100            | \$4,100            | \$0                                                   | 0%                                                   |
| EQUIPMENT REPAIR                   | \$5,579          | \$6,000            | \$6,000            | \$0                                                   | 0%                                                   |
| CONTRACTUAL SERVICES               | \$174,889        | \$214,000          | \$220,420          | \$6,420                                               | 3%                                                   |
| <b>Total Purchase of Services:</b> | <b>\$324,348</b> | <b>\$364,550</b>   | <b>\$382,333</b>   | <b>\$17,783</b>                                       | <b>4.9%</b>                                          |
|                                    |                  |                    |                    |                                                       |                                                      |
| <b>Supplies</b>                    |                  |                    |                    |                                                       |                                                      |
| OFFICE SUPPLIES                    | \$3,449          | \$3,000            | \$3,000            | \$0                                                   | 0%                                                   |
| SUPPLIES BUILDING<br>MAINTENANCE   | \$7,268          | \$7,000            | \$7,000            | \$0                                                   | 0%                                                   |
| GAS AND OIL                        | \$677            | \$1,200            | \$1,200            | \$0                                                   | 0%                                                   |
| LANDSCAPING /TREE<br>PLANTINGS     | \$3,531          | \$3,700            | \$3,700            | \$0                                                   | 0%                                                   |
| TREE REMOVAL                       | \$14,905         | \$15,000           | \$20,000           | \$5,000                                               | 33.3%                                                |
| PARK EXPENSES                      | \$19,118         | \$19,300           | \$19,300           | \$0                                                   | 0%                                                   |
| PEST CONTROL FULLER                | \$6,758          | \$7,000            | \$7,000            | \$0                                                   | 0%                                                   |
| DRAINAGE                           | \$8,370          | \$8,000            | \$8,000            | \$0                                                   | 0%                                                   |
| SIGNS                              | \$3,388          | \$4,000            | \$4,000            | \$0                                                   | 0%                                                   |
| PATCHING                           | \$7,615          | \$8,000            | \$8,000            | \$0                                                   | 0%                                                   |

| Name                                         | FY2021<br>Actual   | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|----------------------------------------------|--------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| STONE SEALING                                | \$10,072           | \$20,000           | \$20,000           | \$0                                                   | 0%                                                   |
| OPERATING SUPPLIES                           | \$3,426            | \$3,671            | \$3,600            | -\$71                                                 | -1.9%                                                |
| SMALL TOOLS STREET<br>STRIPING               | \$22,466           | \$22,800           | \$23,800           | \$1,000                                               | 4.4%                                                 |
| STREET LIGHTS                                | \$31,907           | \$35,000           | \$35,000           | \$0                                                   | 0%                                                   |
| GUARD RAIL                                   | \$8,500            | \$8,500            | \$8,500            | \$0                                                   | 0%                                                   |
| SUPPLIES SNOW REMOVAL<br>FUEL                | \$16,918           | \$22,000           | \$22,000           | \$0                                                   | 0%                                                   |
| SUPPLIES SNOW BLADES                         | \$2,216            | \$2,500            | \$2,500            | \$0                                                   | 0%                                                   |
| SUPPLIES SALT                                | \$82,280           | \$75,000           | \$75,000           | \$0                                                   | 0%                                                   |
| SUPPLIES SAND                                | \$3,584            | \$12,000           | \$12,000           | \$0                                                   | 0%                                                   |
| SUPPLIES REPAIRS                             | \$21,496           | \$30,000           | \$30,000           | \$0                                                   | 0%                                                   |
| GAS AND OIL                                  | \$34,803           | \$34,600           | \$34,600           | \$0                                                   | 0%                                                   |
| <b>Total Supplies:</b>                       | <b>\$312,746</b>   | <b>\$342,271</b>   | <b>\$348,200</b>   | <b>\$5,929</b>                                        | <b>1.7%</b>                                          |
|                                              |                    |                    |                    |                                                       |                                                      |
| <b>Other Charges and Expenses</b>            |                    |                    |                    |                                                       |                                                      |
| DUES,FEES, AND<br>SUBSCRIPTIONS              | \$250              | \$500              | \$500              | \$0                                                   | 0%                                                   |
| ROAD MACHINERY<br>MAINTENANCE                | \$78,618           | \$79,000           | \$79,000           | \$0                                                   | 0%                                                   |
| MONITORING WELLS<br>LANDFIELD                | \$55,500           | \$57,165           | \$58,880           | \$1,715                                               | 3%                                                   |
| LANDFILL CAPPING<br>MAINTENANCE              | \$7,793            | \$8,000            | \$8,000            | \$0                                                   | 0%                                                   |
| RECYCLING AREA<br>MAINTENANCE                | \$35,313           | \$45,000           | \$45,000           | \$0                                                   | 0%                                                   |
| <b>Total Other Charges and<br/>Expenses:</b> | <b>\$177,474</b>   | <b>\$189,665</b>   | <b>\$191,380</b>   | <b>\$1,715</b>                                        | <b>0.9%</b>                                          |
|                                              |                    |                    |                    |                                                       |                                                      |
| <b>Capital Outlay</b>                        |                    |                    |                    |                                                       |                                                      |
| CAPITAL OUTLAY RESURFACE<br>RDWYS            | \$10,463           | \$19,000           | \$19,000           | \$0                                                   | 0%                                                   |
| <b>Total Capital Outlay:</b>                 | <b>\$10,463</b>    | <b>\$19,000</b>    | <b>\$19,000</b>    | <b>\$0</b>                                            | <b>0%</b>                                            |
| <b>Total Expense Objects:</b>                | <b>\$1,610,893</b> | <b>\$1,871,634</b> | <b>\$1,940,979</b> | <b>\$69,345</b>                                       | <b>3.7%</b>                                          |

## Organizational Chart



## Department FTE Count

| FTE%                              | FY21 | FY22 | FY23 |
|-----------------------------------|------|------|------|
| DPW Superintendent                | 1.00 | 1.00 | 1.00 |
| DPW Deputy Superintendent         | 1.00 | 1.00 | 1.00 |
| Multi-Department Clerk/Dispatcher | 1.00 | 1.00 | 1.00 |
| Water Systems Operator            | 1.00 | 1.00 | 1.00 |
| Equipment Operator                | 7.00 | 7.00 | 7.00 |
| Recycle Attendant (PT)            | 1.20 | 1.20 | 1.20 |
| Seasonal/Part-Time Help           | 1.44 | 1.24 | 1.35 |

## **Fiscal Year 2022 Accomplishments**

- Milling/paving of Northwoods/Samos/Hemlock/Perkins/Pinedale and a portion of Highland.
- Full Depth reclamation/paving/curbing/drain repair of Dixey Drive.
- Rail Trail improvements Construction from Central Street to Oak Road.
- Guardrail replacement on Towne Road and other areas.
- Crack Seal on Essex Street
- Annual road sweeping, catch basin clearing and traffic line painting.
- Cemetery improvements including; new roof on garage (done by Essex Tech), entrance upgrades (wall, sign, paving) lawn improvements.
- Obtain a grant for a mattress trailer at the Transfer Station for recycling mattresses. DEP plans to ban from waste station in 2022.
- Begin planning / design of Peabody Street bridge repair.
- Work with MA DOT for planning of Maple Street bridge repair.
- New Union Contract
- Planning for water distribution system improvements by using ARPA funds.
- New mandated (EPA) water system RRA (risk/resiliency assessment) and ERP (Emergency Response Plan).
- Purchase new F550 Dump Truck
- Still awaiting the arrival of the purchased roll off truck & lawn mower. Covid has hindered delivery and parts availability.
- Maintenance of town acquired Golf Course.

## **Fiscal Year 2023 Goals and Objectives**

- Continue working on progress pf bridge repairs
- Roadway improvements with town & Chapter 90 funds
- Water distribution system improvements (design/engineer)
- Preventative maintenance on equipment
- Rail Trail
- Continue work with various town boards/depts/volunteers/etc

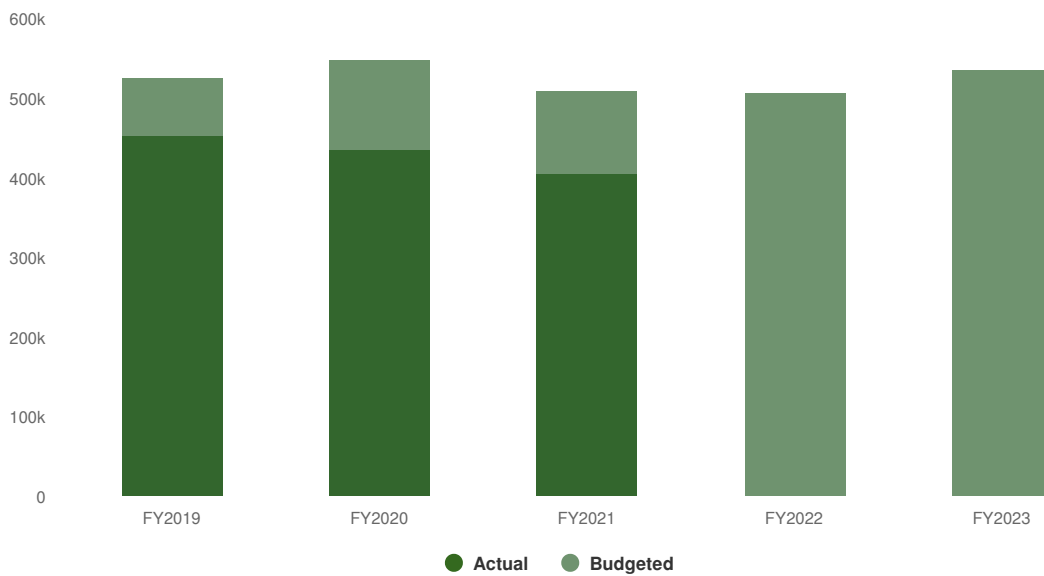
## Health & Human Services

Summary page for all departments in the Health and Human Services category. View departments and divisions within this category for more information.

### Expenditures Summary

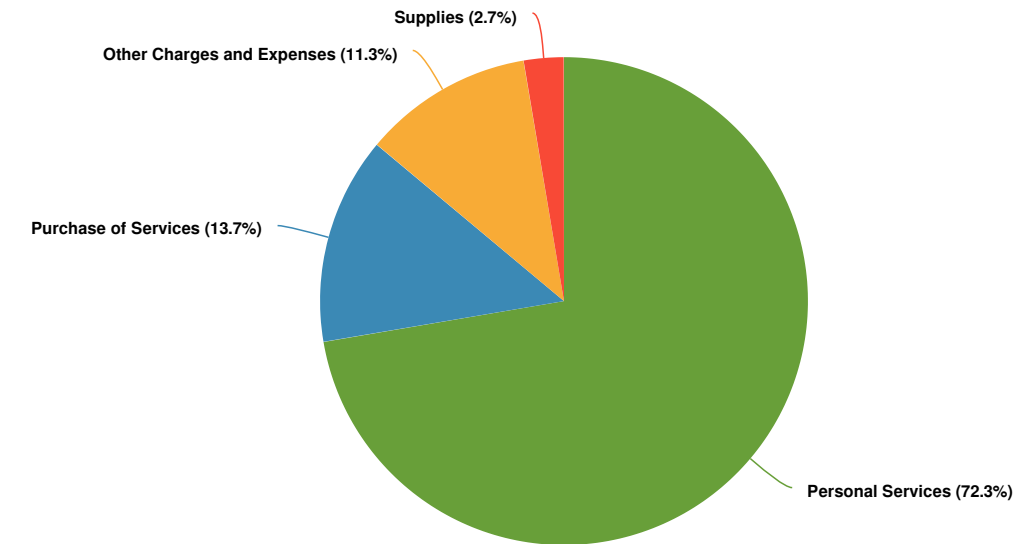
**\$536,239** **\$29,287**  
(5.78% vs. prior year)

#### Health & Human Services Proposed and Historical Budget vs. Actual

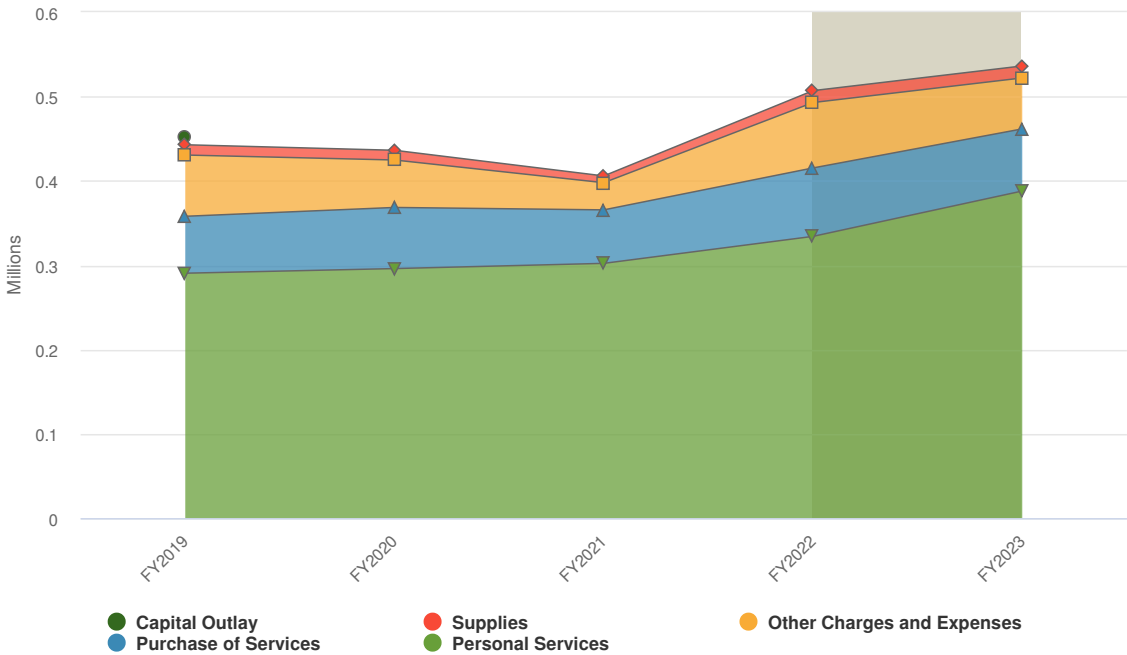


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

# Health Department

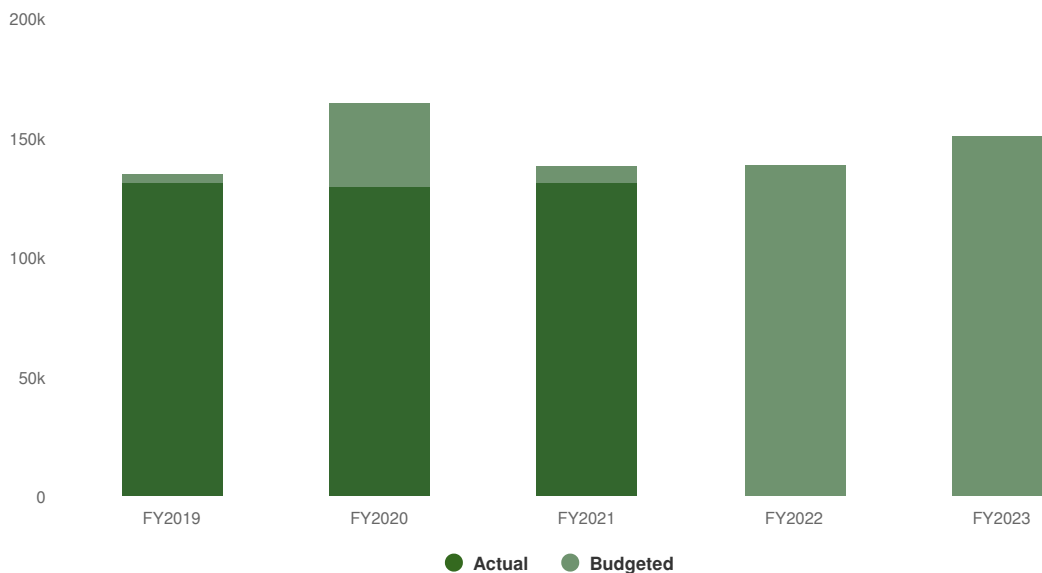
**Derek Fullerton**  
Public Health Director

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

## Expenditures Summary

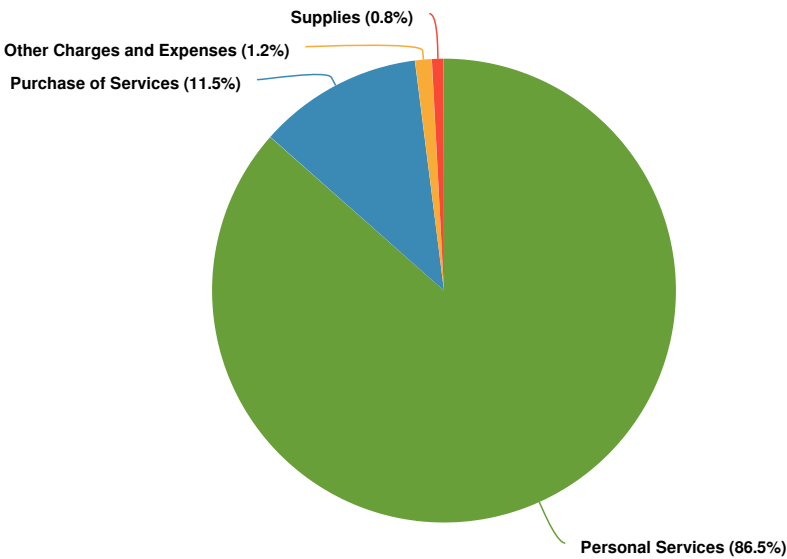
**\$150,638** **\$11,381**  
(8.17% vs. prior year)

### Health Department Proposed and Historical Budget vs. Actual

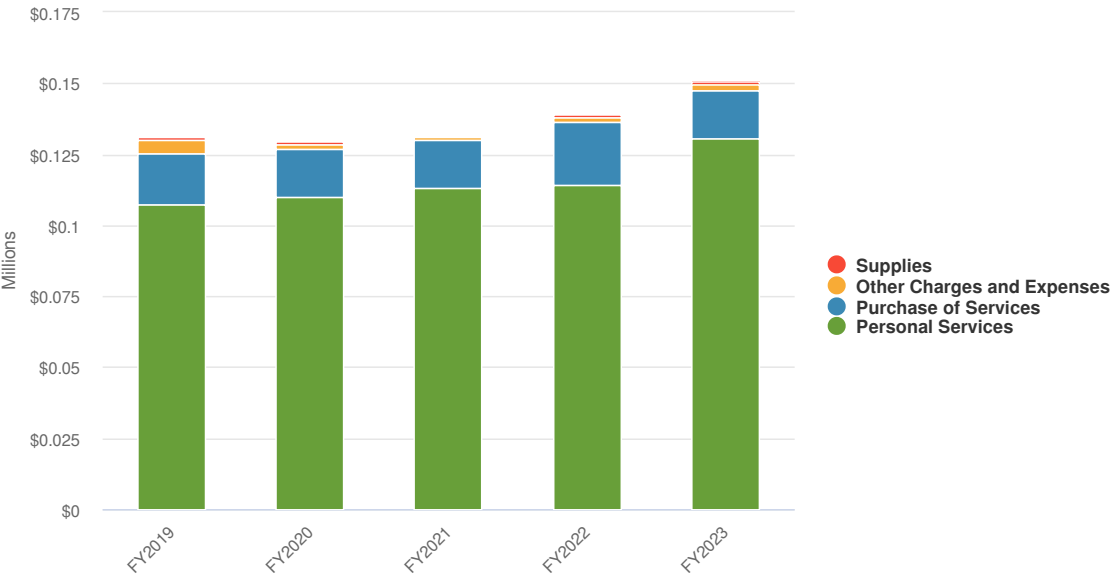


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

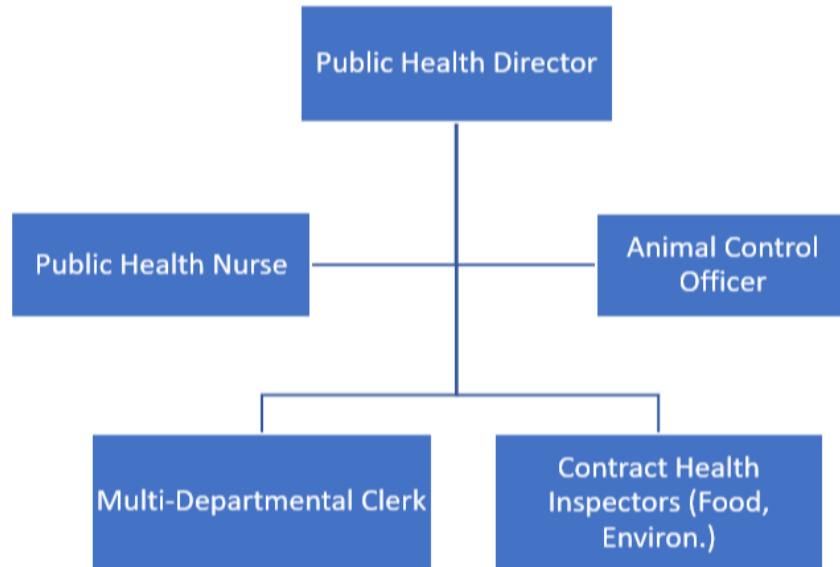


## Budgeted and Historical Expenditures by Expense Type



| Name                                         | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Expense Objects</b>                       |                  |                    |                    |                                                       |                                                      |
| <b>Personal Services</b>                     |                  |                    |                    |                                                       |                                                      |
| SALARIES & WAGES                             | \$18,246         | \$18,287           | \$19,882           | \$1,595                                               | 8.7%                                                 |
| DEPT. HEAD SALARY                            | \$94,960         | \$96,170           | \$110,456          | \$14,286                                              | 14.9%                                                |
| <b>Total Personal Services:</b>              | <b>\$113,206</b> | <b>\$114,457</b>   | <b>\$130,338</b>   | <b>\$15,881</b>                                       | <b>13.9%</b>                                         |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Purchase of Services</b>                  |                  |                    |                    |                                                       |                                                      |
| CONSULTANT OTHER                             | \$8,145          | \$11,000           | \$6,500            | -\$4,500                                              | -40.9%                                               |
| ADVERTISING                                  | \$0              | \$150              | \$150              | \$0                                                   | 0%                                                   |
| COMMUNITY HEALTH<br>SERVICE                  | \$7,480          | \$8,000            | \$8,000            | \$0                                                   | 0%                                                   |
| TRAINING AND EDUCATION                       | \$960            | \$2,000            | \$2,000            | \$0                                                   | 0%                                                   |
| POSTAGE                                      | \$57             | \$150              | \$150              | \$0                                                   | 0%                                                   |
| COPIER/PRINTING                              | \$466            | \$500              | \$500              | \$0                                                   | 0%                                                   |
| <b>Total Purchase of Services:</b>           | <b>\$17,107</b>  | <b>\$21,800</b>    | <b>\$17,300</b>    | <b>-\$4,500</b>                                       | <b>-20.6%</b>                                        |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Supplies</b>                              |                  |                    |                    |                                                       |                                                      |
| OFFICE SUPPLIES                              | \$200            | \$750              | \$750              | \$0                                                   | 0%                                                   |
| OTHER SUPPLIES                               | \$336            | \$500              | \$500              | \$0                                                   | 0%                                                   |
| <b>Total Supplies:</b>                       | <b>\$535</b>     | <b>\$1,250</b>     | <b>\$1,250</b>     | <b>\$0</b>                                            | <b>0%</b>                                            |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Other Charges and Expenses</b>            |                  |                    |                    |                                                       |                                                      |
| TRAVEL                                       | \$155            | \$750              | \$750              | \$0                                                   | 0%                                                   |
| DUES,FEES, AND<br>SUBSCRIPTIONS              | \$685            | \$1,000            | \$1,000            | \$0                                                   | 0%                                                   |
| <b>Total Other Charges and<br/>Expenses:</b> | <b>\$840</b>     | <b>\$1,750</b>     | <b>\$1,750</b>     | <b>\$0</b>                                            | <b>0%</b>                                            |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Total Expense Objects:</b>                | <b>\$131,689</b> | <b>\$139,257</b>   | <b>\$150,638</b>   | <b>\$11,381</b>                                       | <b>8.2%</b>                                          |

## Organizational Chart



## Department FTE Count

| FTE%                              | FY21 | FY22 | FY23 |
|-----------------------------------|------|------|------|
| <b>Public Health Director</b>     | 1.00 | 1.00 | 1.00 |
| <b>Public Health Nurse</b>        | 0.20 | 0.20 | 0.20 |
| <b>Multi-Department Clerk (1)</b> | 0.23 | 0.23 | 0.23 |

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

## Fiscal Year 2022 Accomplishments

### ◦ Lead Department of the COVID-19 Pandemic Response:

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

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

This response has been, at this point in time, almost 20 months in length and counting. The Middleton Health Department has put over 1500 hours beyond the customary municipal work load, to protect the public health of our community. We additionally held during the pandemic, influenza drive through clinics and continued to vaccinate for influenza within the school settings and beyond.

The Health Department managed over 20 COVID vaccination clinic efforts (public, homebound, special populations). In addition, we joined forces a public health effort, the Greater Cape Ann Community Collaborative (GCACC) along with 10 other Northshore Cities and Towns, to provide COVID vaccinations the public at large. To date, the GCACC has delivered over 10,000 doses at 31 sites across the 10 towns. Middleton will continue to administer booster doses in the beginning of 2022 at a Middleton site to be announced.

- **Communicable Disease Prevention:** The Public Health Nurse (PHN) administered over 200 influenza vaccinations to the public and to home bound individuals. The PHN continued surveillance on communicable diseases within the community reported by the State Department of Public Health. The PHN also administered a limited amount of Shingles vaccine to residents.
- **Public Health Excellence Grant Award:** The Tri-Town Health Departments received the State Public Health Excellence Grant Award that provides \$200,000 over the next two years to strengthen and reinforce the public health workforce in the communities. The grant will allow the tri-towns to hire a contract full time Public Health Nurse and a full time Public Health Inspector. Both positions will assist the Health Departments in meeting deliverables and enhance public health efforts and programs to the residents within the three towns.

## **Fiscal Year 2023 Goals and Objectives**

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

- **Organizational Goal:** Continue the COVID-19 Pandemic Response  
**Objective:** With assistance of Public Health Nursing and Contact Tracing, the Health Department will continue to respond to the COVID-19 pandemic through proper prevention efforts and response.
- **Organizational Goal:** Outline proper use of American Use Rescue Plan (ARPA) funding for public health purposes and effort, current and future  
**Objective:** Collaborate with municipal officials to outline a percentage of ARPA funds towards public health needs in the community. One recommendation would be for the creation of a true clinical health department within the proposed future municipal complex through a shared building of the Senior Center, as a Health and Human Services style building that will serve the community more efficiently. Included in this would be the intent to architect and build out a drive through testing and vaccination port on the back of the health department future space for drive through public health programs and services (i.e. flu vaccinations, pneumonia, covid, other vaccinations, blood pressure testing, biologics dissemination, testing, other).
- **Organizational Goal:** Implement Public Health Excellence Grant deliverables  
**Objective:** Through the recent award of a Tri-Town Public Health Excellence Grant, work with Boxford and Topsfield on executing deliverables of cross jurisdictional sharing of services through a shared Tri-Town Public Health Nurse and Tri-Town Health Inspector

# Council on Aging

Jillian Smith

Council on Aging Director

## The Council on Aging Mission Statement

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

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

## Your Council on Aging wants to be a household name!

One of the biggest opportunities for development at the COA has been to make the COA a known, trusted entity among all households in Middleton. While some know of the "senior center"'s existence in the town, many are unaware of the breadth of activities, services, and opportunities we offer not only for older adults but for youth, caregivers, and other demographic groups throughout the town as well.

Throughout the year, the COA makes regular contact with our seniors through visits, calls, mailings, meals, program offerings, trips and transportation. We offer enriching educational opportunities, health and wellness programs and social groups. We honor our veterans and constantly seek opportunities to engage our senior gentlemen. Ultimately, we take pride in the camaraderie we build each and every day amongst staff, volunteers, and participants alike, both within and beyond our COA walls.

Although we value our efforts to provide a robust offering of activities for social, emotional, and intellectual development, we also serve as a resource center for the greater Middleton community. The COA assists with referrals and connections to AgeSpan (formally Elder Services). We provide counseling for anxiety, stress and depression, taking the time to sit with our seniors and help guide them in dealing with the many challenges of aging. Indeed, Medicare Counseling, Salvation Army Vouchers, Nutrition services, and Vaccination Registrations are just a few of the complimentary resources we facilitate throughout the year. Making connections with seniors and senior veterans maintains their quality of life and ensures they age safely and with dignity.

While the COA's primary focus is to serve older adults in Middleton, included in this goal is supporting other Middleton residents of all ages who interact, care for, or otherwise engage with older adults. The COA often works with children of older adults in need of support services, referral information, or general guidance about enrichment programming for their parents or loved ones. Inquiries about transportation, locally-based short and long term care services, and other resources are often discussed with Middleton residents of all ages seeking guidance. Sometimes, children live locally who seek our assistance more often than not. It is also not uncommon for us to provide resources to children who are worried or seeking guidance for an aging parent who lives in an adjacent community. It is perhaps a credit to our COA that we carry a reputation for responsiveness and service to all who are in need.

Lastly, our COA continually seeks opportunities for intergenerational programming and events. Middleton, with its robust community of young families and engaged public school students, affords partnership opportunities wherein our older adults and children can grow and learn together. We collaborate with all Middleton schools to provide fun, enriching volunteer-based opportunities for students that create priceless relationships for all.

We aspire to make the COA a household name, and the support of our town members to refer a senior in need, a caregiver, or a student who might want to give back to their community. We are here for individuals of any age!

### **A place to volunteer and make a difference!**

At the beginning of 2021, the Tri-Town Council honored the Middleton COA with the Asset Builder Award for our collaboration with the digitizing photos project. This project allowed MASCO students to learn the skill of digitizing various media types while learning about history through various individuals' personal photographs, mementos and stories.. The success of this collaboration prompted the development of another program: a student/adult COA gardening club. Seniors of Middleton taught students about gardening and together they revived the COA's gardening beds. From laying the dirt to shopping for seeds, together the group watched the flowers and herbs grow as their relationships blossomed.

After the planting occurred and it was time to let Mother Nature take over, the group researched infused waters that utilized the herbs they were growing. The infused waters, with a presentation of the health benefits of the herbs, were then shared at a congregate meal for all to enjoy. As time passed, these intergenerational relationships continued with students providing 1:1 technology tutoring services to seniors.

These are a few of the ways students have supported our mission. Another example of valuable intergenerational interactions at the COA, was when 5<sup>th</sup> grade students from Howe Manning Elementary school came to the center to honor our senior veterans. The students made cards, gifts and heard stories from the heroes of our community while dining alongside our veterans.

Our COA volunteer opportunities extend beyond just youths. We have volunteers of all ages assisting our COA team in a variety of areas, including but not limited to: front office operations, outreach initiatives, food pantry assistance, trip planning, meal delivery and programming delivery.. The COA actively seeks volunteers to serve as personal shoppers for Middleton residents that have mobility and/or transportation challenges throughout the year. Each volunteer shares their passion and interests through programs, group facilitation, entertainment and presentations (just to name a few). The COA always welcomes individuals from all walks of life to join our team of volunteers and give back to the Middleton community!

### **Awards of Grant Funding, Community and Organization Donations**

The Middleton Council on Aging continues to receive leveled grant funding for FY22 and FY23 with some funders increasing their award amounts. The Massachusetts Council on Aging, Executive Office of Elder Affairs and AgeSpan (formally the Elder Services of the Merrimack Valley/Northshore Elder Services) have worked tirelessly to provide guidance and consistent financial support to the Middleton Council on Aging. In FY22, we received additional grant awards from the New England Bio-labs and the Middleton Cultural Committee.

| <b>Title IIIB<br/>Outreach<br/>10/1/21-9/30/22</b> | <b>Title III C<br/>Nutrition<br/>10/1/21-9/30/22</b> | <b>New<br/>England Bio-<br/>Labs<br/>2/1/21</b> | <b>Formula Grant<br/>7/1/21-6/30/22</b> | <b>Middleton<br/>Cultural<br/>Grant<br/>1/1/22</b> |
|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------|-----------------------------------------|----------------------------------------------------|
| <b>\$20,592</b>                                    | <b>\$14,916</b>                                      | <b>\$5,000</b>                                  | <b>\$20,088</b>                         | <b>\$2,250</b>                                     |

In addition to the generous support of our grantors, the Middleton Council on Aging has received generous donations from community members and organizations. This year the Turkey Trot, a successful grassroots fundraising initiative run by two mothers of Middleton, gifted the COA \$2,000. A few businesses in town have also made contributions to our mission including Captain's Pizza, Minit Carwash, The American Legion Auxiliary, Middleton's Veteran's Services Office, the Hermanium Trust and Salem Metal Inc. Other contributors to the COA include Adobe, The Friends of the Council on Aging and generous donations from community members.

The financial support we receive from these generous donors and grantors allows us to expand our nutrition services, resources, emergency services and quality engagement offerings. We continue to be grateful to all who think of us and donate to us to support our growth and that of our community members.

### Next steps and moving forward

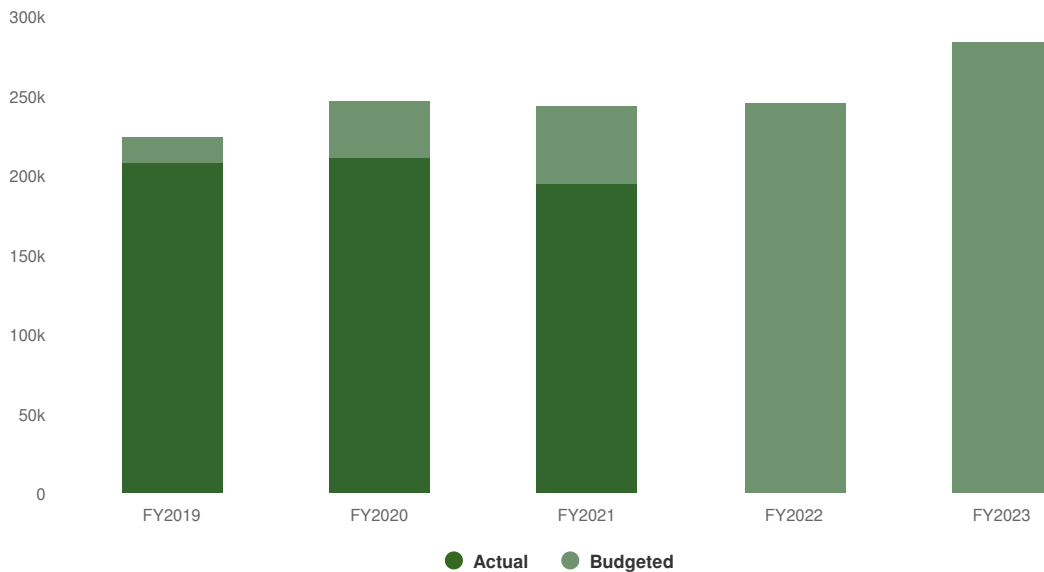
The COA's goals moving forward include a review of our five-year plan in collaboration with a new, needs-based assessment. This will allow us to ensure our five-year plan is in line with addressing the data-driven needs of our seniors. We seek to offer something for everyone, but we understand this goal requires us to be both aware of and planning for the relevant needs among older adults in Middleton.

In addition to the continued expansion of our services, we are focused on creating a leveled marketing plan to ensure all the seniors in Middleton are informed of our COA and our services and programs. We want our seniors to enjoy our programs and social events. We want them to rest assured that when life gets

## Expenditures Summary

**\$283,700** **\$37,441**  
(15.20% vs. prior year)

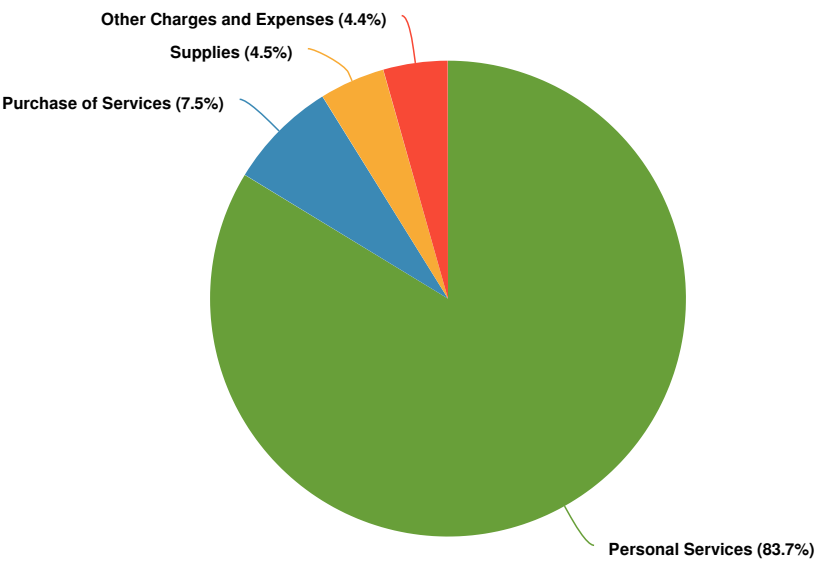
### Council on Aging Proposed and Historical Budget vs. Actual



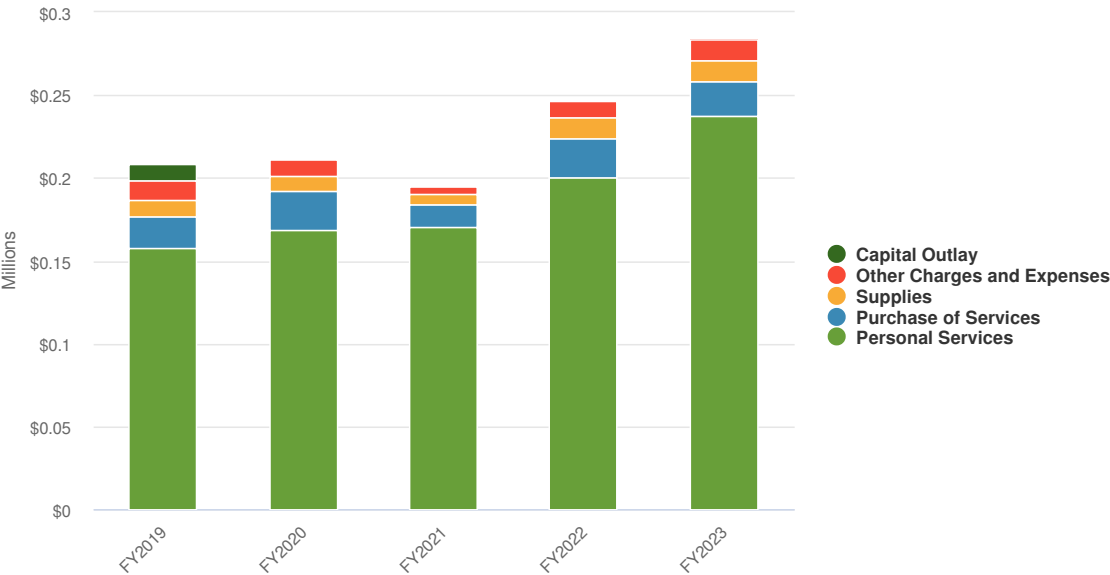
In FY23 there is a shift in personnel wages as the MCOA grant has come to an end so the hours for the staff have shifted to the operating budget.

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type

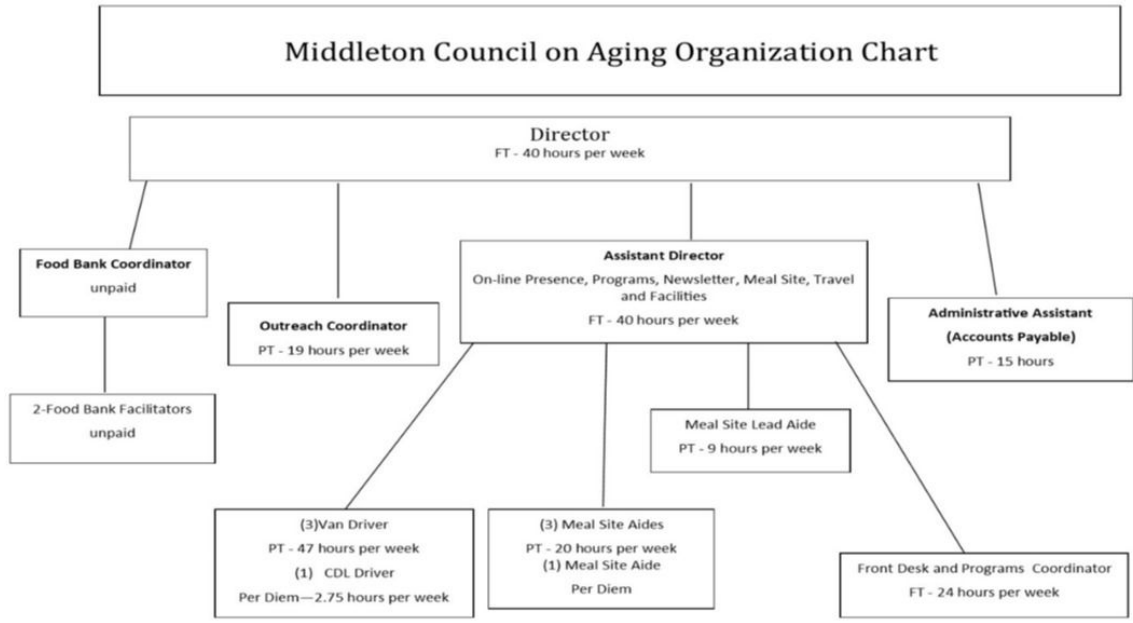


Budgeted and Historical Expenditures by Expense Type



| Name                                         | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Expense Objects</b>                       |                  |                    |                    |                                                       |                                                      |
| <b>Personal Services</b>                     |                  |                    |                    |                                                       |                                                      |
| SALARIES & WAGES                             | \$32,375         | \$39,941           | \$47,425           | \$7,484                                               | 18.7%                                                |
| DEPT. HEAD SALARY                            | \$70,241         | \$72,073           | \$85,734           | \$13,661                                              | 19%                                                  |
| PART TIME                                    | \$67,464         | \$89,532           | \$104,324          | \$14,792                                              | 16.5%                                                |
| <b>Total Personal Services:</b>              | <b>\$170,080</b> | <b>\$201,546</b>   | <b>\$237,483</b>   | <b>\$35,937</b>                                       | <b>17.8%</b>                                         |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Purchase of Services</b>                  |                  |                    |                    |                                                       |                                                      |
| MAINTENANCE AND<br>REPAIRS                   | \$6,861          | \$9,246            | \$8,246            | -\$1,000                                              | -10.8%                                               |
| MAILINGS                                     | \$1,715          | \$2,110            | \$5,860            | \$3,750                                               | 177.7%                                               |
| PRINTING                                     | \$2,046          | \$2,176            | \$2,176            | \$0                                                   | 0%                                                   |
| SERVICES/EVENTS                              | \$2,871          | \$10,600           | \$4,880            | -\$5,720                                              | -54%                                                 |
| <b>Total Purchase of Services:</b>           | <b>\$13,493</b>  | <b>\$24,132</b>    | <b>\$21,162</b>    | <b>-\$2,970</b>                                       | <b>-12.3%</b>                                        |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Supplies</b>                              |                  |                    |                    |                                                       |                                                      |
| OFFICE SUPPLIES                              | \$462            | \$637              | \$637              | \$0                                                   | 0%                                                   |
| BUILDING MAINTENANCE                         | \$2,092          | \$5,491            | \$5,491            | \$0                                                   | 0%                                                   |
| OTHER SUPPLIES                               | \$4,615          | \$6,380            | \$6,500            | \$120                                                 | 1.9%                                                 |
| <b>Total Supplies:</b>                       | <b>\$7,168</b>   | <b>\$12,508</b>    | <b>\$12,628</b>    | <b>\$120</b>                                          | <b>1%</b>                                            |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Other Charges and Expenses</b>            |                  |                    |                    |                                                       |                                                      |
| DUES,FEES, AND<br>SUBSCRIPTIONS              | \$1,306          | \$3,177            | \$3,312            | \$135                                                 | 4.2%                                                 |
| PROFESSIONAL<br>DEVELOPMENT                  | \$3,226          | \$6,400            | \$9,115            | \$2,715                                               | 42.4%                                                |
| <b>Total Other Charges and<br/>Expenses:</b> | <b>\$4,532</b>   | <b>\$9,577</b>     | <b>\$12,427</b>    | <b>\$2,850</b>                                        | <b>29.8%</b>                                         |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Total Expense Objects:</b>                | <b>\$195,273</b> | <b>\$247,763</b>   | <b>\$283,700</b>   | <b>\$35,937</b>                                       | <b>14.5%</b>                                         |

## Organizational Chart



## Department FTE Count

| FTE%                                        | FY21 | FY22 | FY23 |
|---------------------------------------------|------|------|------|
| <b>Council on Aging Director</b>            | 1.00 | 1.00 | 1.00 |
| <b>Assistant Director</b>                   | 1.00 | 1.00 | 1.00 |
| <b>Administrative Assistant</b>             | 0.38 | 0.38 | 0.38 |
| <b>Outreach Coordinator</b>                 | 0.48 | 0.48 | 0.85 |
| <b>Meal Site Lead Aide</b>                  | 0.23 | 0.23 | .023 |
| <b>Front Desk &amp; Program Coordinator</b> | 0.60 | 0.60 | 0.60 |
| <b>Meal Site Aides</b>                      | 0.50 | 0.50 | 0.50 |
| <b>Van Drivers</b>                          | 1.24 | 1.24 | 1.24 |

## Fiscal Year 2022 Accomplishments

- Continue to utilize flexible programming between zoom and in person to support continuous programming during closures when taking COVID safety precautions
- Launched 1:1 technology support for seniors
- Continue to increase outreach calls, cards, gifts and digital correspondence
- Continue to expand outreach to include all HDM recipients
- Continue to collaborate with Tri-Town Council, Flint Public Library, Middleton Health Department, Town Administration, Veteran Services Office
- Continue consistent full team meetings
- Continue to enforce COVID-19 safety protocols and safety measures
- Continue to increase the volunteer base

- Continue to improve attendance data capture using myseniorcenter
- Increased intergenerational collaborations
- Continued life coaching and support services through the Council on Aging's Case Manager and Social Worker, Patrick Maher
- Continued newsletter redesign
- Collected eyeglasses for the Lions Club to send to Africa
- Developed "Getting to Know your Neighbors" and municipal employees
- Reopened to "normal" and increased in-person programming, travel and meals
- Launched Participant E-Newsletter
- Hosted Veteran Events and Holiday Party
- Continued birthday and holiday correspondence
- Hosted open computer lab and extended technology support
- Continued collaboration with Flint Public Library, Tri-Town Council, Health Department and Town Administration
- Increased programming with a variety of educational and recreational offerings
- Re-opened outdoor programming (seasonal)
- Increased local collaborations with individuals, local businesses and related organizations
- Boosted volunteer contributions/opportunities for involvement
- Full volunteer staffing to assist the front office position
- 2<sup>nd</sup> Annual Father's and Mother's Day community parade
- Continued to collect eye glasses for the Lion's Club
- Offered all health and wellness offerings at no cost to our seniors
- Expanded program offerings focused for veterans and men
- Implemented monthly themed social events

## **Fiscal Year 2023 Goals and Objectives**

- Create a marketing strategy to increase our visibility in the community
- Re-design the newsletter to be more attractive and read more like a magazine
- Expand our newsletter correspondence
- Execute a needs assessment survey to identify the needs of our growing senior population
- Expand our intergenerational opportunities
- Continue to grow our Lifelong Learning program
- Revive the Neighbor to Neighbor Outreach Clubs
- Make Middleton a Dementia Friendly Community
- Offer more outdoor programming (seasonal)
- Support the Friends of the Middleton COA in their fundraising initiatives
- Continue collaboration with Flint Public Library, Tri-Town Council, Health Department, Town Administration and Middleton Schools
- Continue to grow our volunteer opportunities

## Veterans Services

**Gary Bent**

Veterans' Service Officer

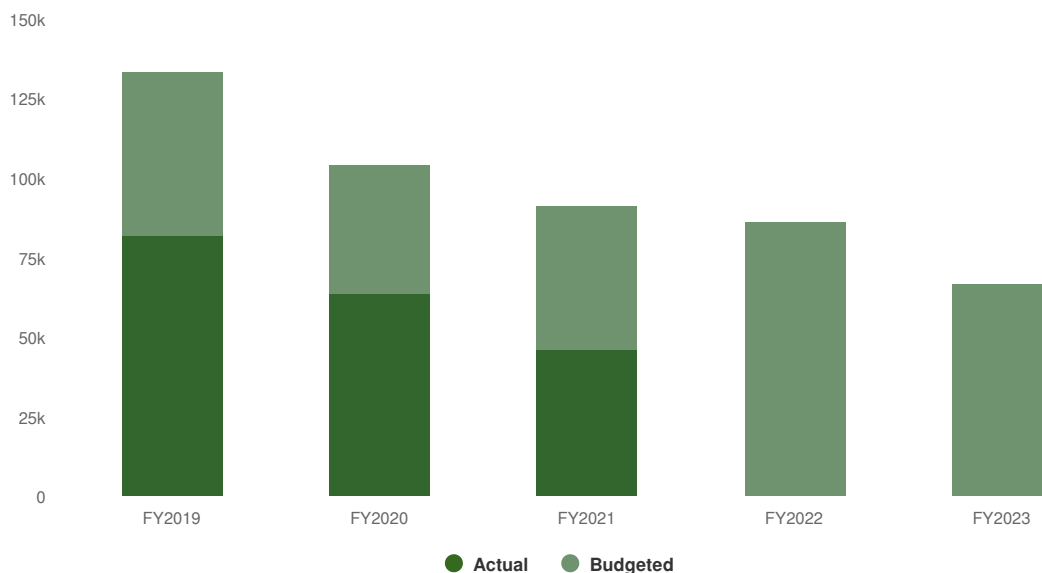
The Veterans Services Department is currently staffed by one part-time Director/VSO with some paid assistance provided for other local Veteran volunteers. His priority is providing services and benefits to all Veterans/military members and their dependents. He assisted them with appropriate benefits such as but not limited to:

- Applying for Chapter 115 benefits from MA Department of Veterans Services
- Assistance with VA disability claims
- Requests for Widow/Widowers Pension
- Family requests for VA Aid and Attendance Program
- Requests for service medals/ribbons and documents
- Provide funeral reimbursements (eligible Veterans) and family assistance
- Ordering, maintaining and replacing flags around Middleton
- Assist with requests for discharges or changes to discharges
- Assist other town departments with documents, verifications, etc.
- Obtain MA-specific benefits for resident Veterans/families
- As needed, provide transportation to VA medical appointments

### Expenditures Summary

**\$66,976** **-\$19,535**  
(-22.58% vs. prior year)

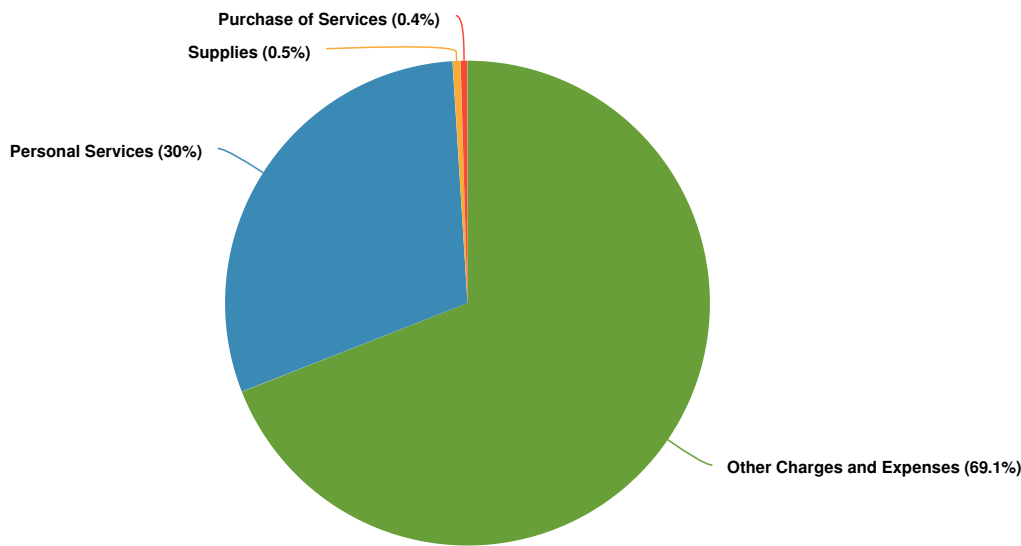
#### Veterans' Services Proposed and Historical Budget vs. Actual



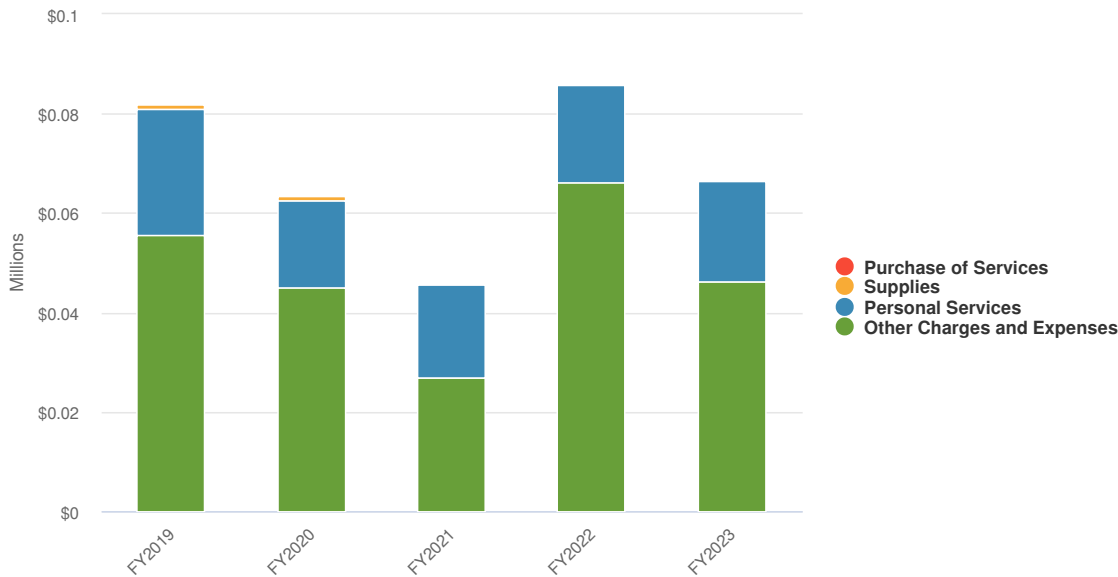
Decrease in Veterans' Aide due to fewer veterans in the program

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



| Name                                         | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Expense Objects</b>                       |                  |                    |                    |                                                       |                                                      |
| <b>Personal Services</b>                     |                  |                    |                    |                                                       |                                                      |
| DEPT. HEAD SALARY                            | \$17,901         | \$18,611           | \$19,076           | \$465                                                 | 2.5%                                                 |
| PART TIME                                    | \$902            | \$1,000            | \$1,000            | \$0                                                   | 0%                                                   |
| <b>Total Personal Services:</b>              | <b>\$18,803</b>  | <b>\$19,611</b>    | <b>\$20,076</b>    | <b>\$465</b>                                          | <b>2.4%</b>                                          |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Purchase of Services</b>                  |                  |                    |                    |                                                       |                                                      |
| POSTAGE                                      | \$205            | \$300              | \$300              | \$0                                                   | 0%                                                   |
| <b>Total Purchase of Services:</b>           | <b>\$205</b>     | <b>\$300</b>       | <b>\$300</b>       | <b>\$0</b>                                            | <b>0%</b>                                            |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Supplies</b>                              |                  |                    |                    |                                                       |                                                      |
| CENTRAL OFFICE SUPPLIES                      | \$323            | \$350              | \$350              | \$0                                                   | 0%                                                   |
| <b>Total Supplies:</b>                       | <b>\$323</b>     | <b>\$350</b>       | <b>\$350</b>       | <b>\$0</b>                                            | <b>0%</b>                                            |
|                                              |                  |                    |                    |                                                       |                                                      |
| <b>Other Charges and Expenses</b>            |                  |                    |                    |                                                       |                                                      |
| TRAVEL                                       | \$2,615          | \$6,100            | \$6,100            | \$0                                                   | 0%                                                   |
| DUES,FEES, AND<br>SUBSCRIPTIONS              | \$0              | \$150              | \$150              | \$0                                                   | 0%                                                   |
| VETERAN'S AID                                | \$24,248         | \$60,000           | \$40,000           | -\$20,000                                             | -33.3%                                               |
| <b>Total Other Charges and<br/>Expenses:</b> | <b>\$26,862</b>  | <b>\$66,250</b>    | <b>\$46,250</b>    | <b>-\$20,000</b>                                      | <b>-30.2%</b>                                        |
| <b>Total Expense Objects:</b>                | <b>\$46,193</b>  | <b>\$86,511</b>    | <b>\$66,976</b>    | <b>-\$19,535</b>                                      | <b>-22.6%</b>                                        |

## Organizational Chart



## Department FTE Count

| FTE (count not percent)          | FY21 | FY22 | FY23 |
|----------------------------------|------|------|------|
| <b>Veterans' Service Officer</b> | 1.00 | 1.00 | 1.00 |
| <b>Driver/Volunteer</b>          | 0.00 | 0.00 | 0.00 |

Note: The Veterans' Service Officer is a stipended position.

## **Fiscal Year 2022 Accomplishments**

- Delivered weekly food/necessities to Middle Veterans during Pandemic
- Visited Veterans as requested during Pandemic
- Assisted with transportation of Veterans to VA/medical appointments
- Assisted several Veterans nationwide with VA successful disability claims
- Provided direction to move low-income Veterans onto federal programs
- Provided guidance to local Veterans transitioning from active-duty
- Assisted local Veterans/non-Veterans with obtaining gainful employment
- Through generous donations, grew the Middleton Veterans Donation Account
- Received ongoing support from the US Army for reflagging of graves
- Continued to support the Essex County Sheriff's Office
- Continued support to the MA Department of Youth Services
- Worked closely with COA to develop new programs and events for Veterans
- Assisted Middleton Assessors Office with helping Veterans w/earned local benefits
- Cosponsoring successful monthly Veterans brunches with COA
- As requested, attended events at schools, business, etc.
- Assisted with the 4<sup>th</sup> Annual Middleton Turkey Trot Road Race
- Enhanced relationships with local non-profits, business, etc.
- Nominated Middleton Veteran for MA Deborah Sampson Award
- Nominated Middleton Veteran to MA Women's Veterans Committee
- Continue to serve on Sergeant Jordan M Shay committee
- Assisted many local Veterans and families with holiday assistance
- Received Service Dog, referred local Veterans to Service Dog organizations

## **Fiscal Year 2023 Goals and Objectives**

- Continue to support the Veterans of Middleton in any capacity
- Continue to work with Middleton Assessors
- Keep working with MA DVS to assist Veterans onto federal programs
- Continue to seek out & assist younger Veterans that may need assistance
- Assist the COA and Middleton seniors in any way
- Add more events & activities for senior Veterans
- Sponsor a Flag Day event for Middleton Veterans
- Continue to transport Middleton Veterans to VA/medical appointments as needed
- Assist/participate with the 2022 5<sup>th</sup> Annual Middleton Turkey Trot Road Race
- Assist with town events & activities
- Ongoing continued support to town throughout Covid-19 changes

# Flint Public Library

Loretta Johnson  
Interim Library Director

## The Flint Public Library—Your gateway to new possibilities!

The Flint Public Library continued to be a center of activity throughout the pandemic. The library staff skillfully created live virtual programs such as story times, arts and craft lessons, STEM activities, book discussion groups, writing group, current events discussion groups, Tai chi lessons, Anime club and much more. Each month patrons could enjoy 40+ programs and socially engaging activities spanning all age groups. In addition, we offered curbside pickup services and then transitioned to in-person browsing as soon as we were able to offer it safely. The library circulated about 48,000 items despite the pandemic affecting much of the fiscal year. In addition to books, eBooks and audio books, patrons also enjoyed checking out videos, magazines, and streaming movies and music. The library also delivered library materials to homebound residents via the Outreach Program. Thanks to the generosity of the Library Friends group, the library offered many passes to major museums, and other cultural and recreational areas.

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

The library is a popular destination place in town with over 4100+ registered borrowers. The library participates in a regional consortium wherein books at other libraries can be located and borrowed by Middleton residents. The Flint Public Library makes its resources available to the community 51 hours per week. In addition, people with Internet access can request and renew books, reserve a museum pass, search the online catalog, download eBooks, audio books, take a foreign language course or research online databases from the comfort of their homes 24/7 with a Middleton library card. Streaming videos are also offered, along with electronic copies of popular magazines. Soon, the library will offer US Newsstream, a leading online news resource with full text articles from respected newspapers such as The Boston Globe and The Wall Street Journal.

## Community Meeting Space

The library Meeting Room was used as a safe computer area for the public to access computers and printers until the summer of 2021. During the summer and fall, small groups were able to meet in-person at the library and this has continued. As we learn to safely navigate the pandemic, more and more in-person services and programs are being offered at the Flint.

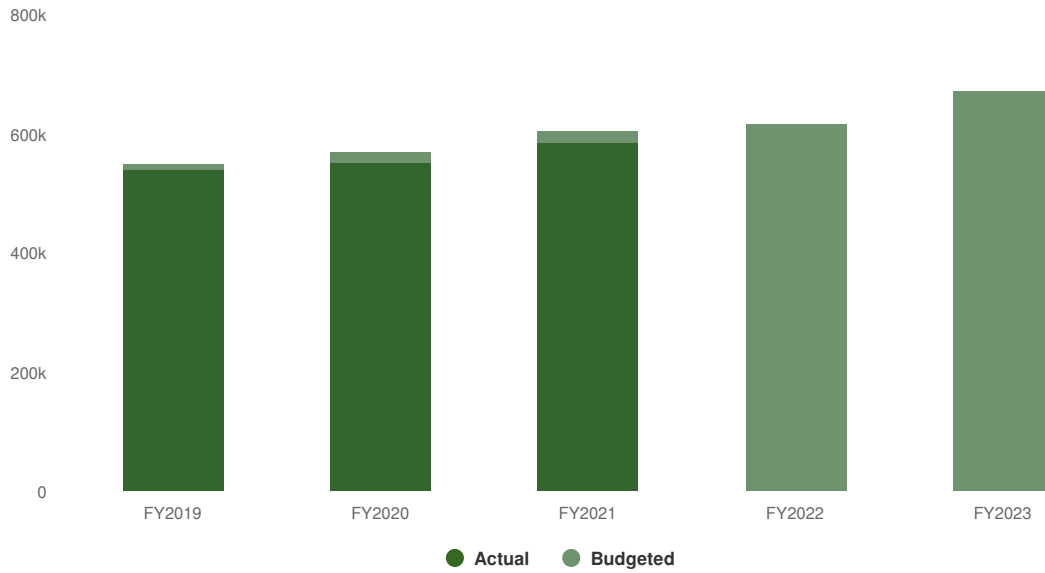
## Trustees and Friends

The library is supported through the Town of Middleton and overseen by an elected Board of Library Trustees who serve three-year terms and are responsible for overseeing policy decisions. The day-to-day operation of the library is entrusted to the Library Director. The Library Friends Group is a wonderful asset to the library, helping to promote the library and provide support. In the past year the Friends group contributed approximately \$15,000 in additional support to the library to fund virtual library programs, pay for the museum passes, help with the library landscaping, underwrite the e-newsletter, and other projects not covered by the library's operating budget.

## Expenditures Summary

**\$670,782** **\$55,504**  
(9.02% vs. prior year)

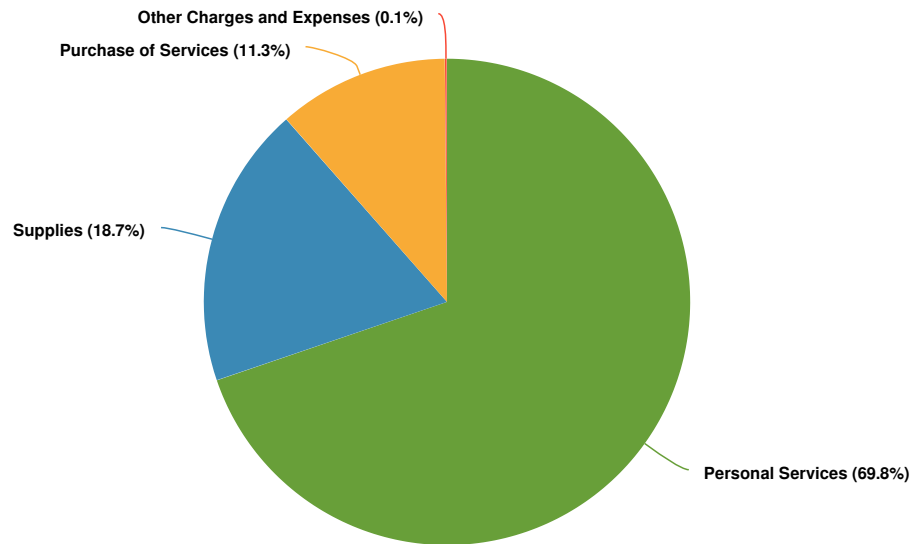
### Library Proposed and Historical Budget vs. Actual



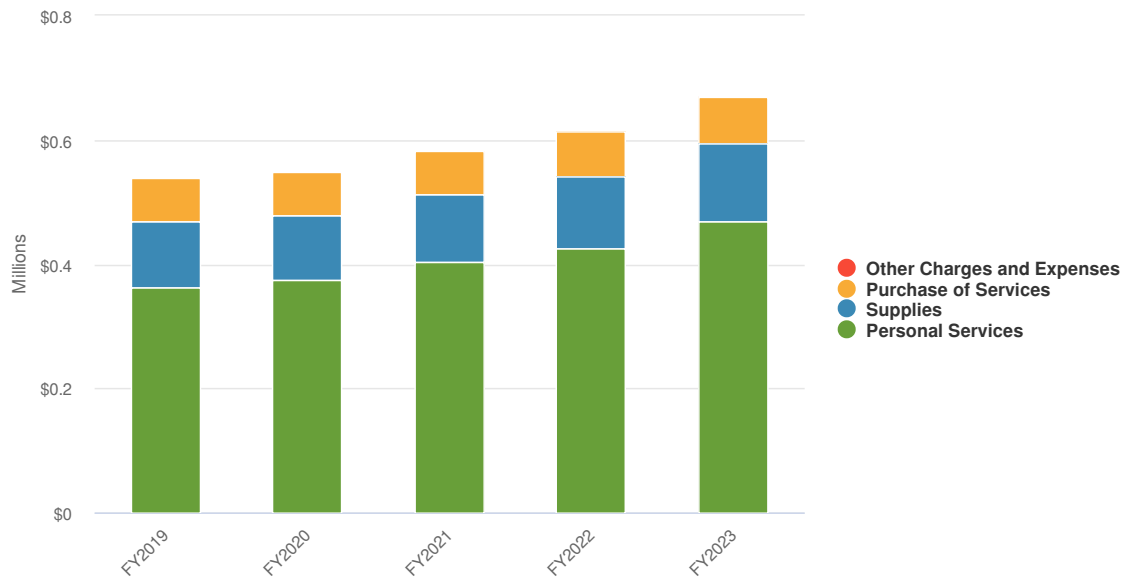
Decrease in Veterans' Aide due to fewer veterans in the program

### Expenditures by Expense Type

#### Budgeted Expenditures by Expense Type



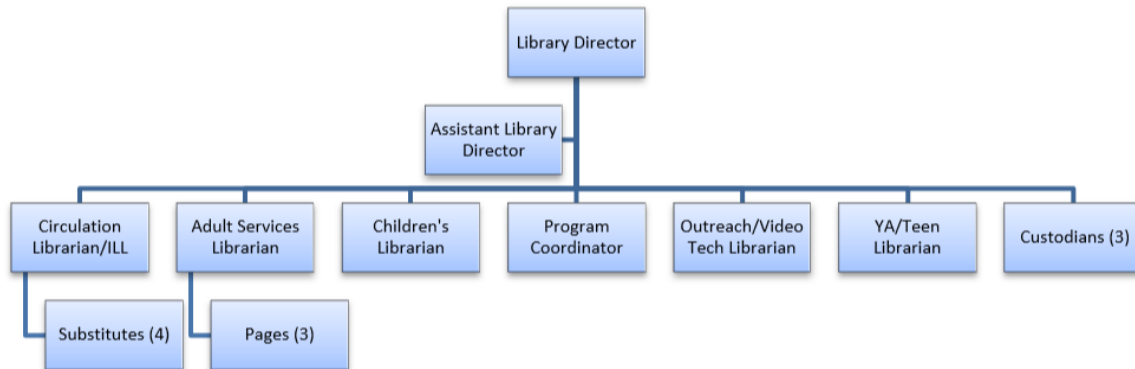
## Budgeted and Historical Expenditures by Expense Type



| Name                               | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| <b>Expense Objects</b>             |                  |                    |                    |                                                       |                                                      |
| <b>Personal Services</b>           |                  |                    |                    |                                                       |                                                      |
| SALARIES & WAGES                   | \$295,978        | \$315,049          | \$338,361          | \$23,312                                              | 7.4%                                                 |
| DEPT. HEAD SALARY                  | \$85,208         | \$86,055           | \$98,366           | \$12,311                                              | 14.3%                                                |
| PART TIME                          | \$22,078         | \$23,327           | \$31,369           | \$8,042                                               | 34.5%                                                |
| <b>Total Personal Services:</b>    | <b>\$403,263</b> | <b>\$424,431</b>   | <b>\$468,096</b>   | <b>\$43,665</b>                                       | <b>10.3%</b>                                         |
| <b>Purchase of Services</b>        |                  |                    |                    |                                                       |                                                      |
| ELECTRICITY                        | \$18,151         | \$21,150           | \$21,150           | \$0                                                   | 0%                                                   |
| FUEL                               | \$8,770          | \$12,000           | \$12,000           | \$0                                                   | 0%                                                   |
| EQUIPMENT REPAIR                   | \$4,605          | \$1,000            | \$1,000            | \$0                                                   | 0%                                                   |
| TRAINING AND EDUCATION             | \$820            | \$400              | \$400              | \$0                                                   | 0%                                                   |
| A/V MCLV & PROGRAM                 | \$26,061         | \$25,581           | \$25,581           | \$0                                                   | 0%                                                   |
| POSTAGE                            | \$452            | \$750              | \$750              | \$0                                                   | 0%                                                   |
| CONTRACTUAL SERVICES               | \$11,027         | \$12,910           | \$15,235           | \$2,325                                               | 18%                                                  |
| <b>Total Purchase of Services:</b> | <b>\$69,886</b>  | <b>\$73,791</b>    | <b>\$76,116</b>    | <b>\$2,325</b>                                        | <b>3.2%</b>                                          |
| <b>Supplies</b>                    |                  |                    |                    |                                                       |                                                      |
| OFFICE SUPPLIES                    | \$4,013          | \$4,500            | \$4,500            | \$0                                                   | 0%                                                   |
| BUILDING MAINTENANCE               | \$13,957         | \$14,000           | \$14,000           | \$0                                                   | 0%                                                   |
| BOOKS & PUBLICATIONS               | \$91,560         | \$97,656           | \$107,170          | \$9,514                                               | 9.7%                                                 |
| <b>Total Supplies:</b>             | <b>\$109,530</b> | <b>\$116,156</b>   | <b>\$125,670</b>   | <b>\$9,514</b>                                        | <b>8.2%</b>                                          |
| <b>Other Charges and Expenses</b>  |                  |                    |                    |                                                       |                                                      |

| Name                                         | FY2021<br>Actual | FY2022<br>Budgeted | FY2023<br>Budgeted | FY2022 Budgeted vs.<br>FY2023 Budgeted (\$<br>Change) | FY2022 Budgeted vs.<br>FY2023 Budgeted (%<br>Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| TRAVEL                                       | \$77             | \$400              | \$400              | \$0                                                   | 0%                                                   |
| DUES,FEES, AND<br>SUBSCRIPTIONS              | \$775            | \$500              | \$500              | \$0                                                   | 0%                                                   |
| <b>Total Other Charges and<br/>Expenses:</b> | <b>\$852</b>     | <b>\$900</b>       | <b>\$900</b>       | <b>\$0</b>                                            | <b>0%</b>                                            |
| <b>Total Expense Objects:</b>                | <b>\$583,531</b> | <b>\$615,278</b>   | <b>\$670,782</b>   | <b>\$55,504</b>                                       | <b>9%</b>                                            |

## Organizational Chart



## Department FTE Count

| FTE %                                | FY21 | FY22 | FY23 |
|--------------------------------------|------|------|------|
| <b>Library Director</b>              | 1.00 | 1.00 | 1.00 |
| <b>Assistant Library Director</b>    | 1.00 | 1.00 | 1.00 |
| <b>Head of Circulation/ILL</b>       | 1.00 | 1.00 | 1.00 |
| <b>Adult Services Librarian</b>      | 1.00 | 1.00 | 1.00 |
| <b>Children's Librarian</b>          | 1.00 | 1.00 | 1.00 |
| <b>Program Coordinator</b>           | 1.00 | 1.00 | 1.00 |
| <b>Outreach/Video Tech Librarian</b> | 1.00 | 1.00 | 1.00 |
| <b>Young Adult/Teen Librarian</b>    | 0.50 | 0.50 | 0.50 |
| <b>Substitutes (2)</b>               | 1.00 | 1.00 | 1.00 |
| <b>Pages (4)</b>                     | 1.00 | 1.00 | 1.00 |

## Fiscal Year 2022 Accomplishments

- Despite the pandemic, the library circulated 47,915 items, and enjoyed 31,302 uses of our electronic collections.
- In FY 21, the library offered more than 600 programs and 36,000+ people attended live or pre-recorded video library programs.
- The library recently initiated a print management system which prevents wasteful printing mistakes and allows patrons to print from their mobile devices or even from home.
- The Flint Public Library was voted “The Most Loved Library” for the third year in a row! This vote was conducted by an online Children’s program portal which took votes from the public.



## **Fiscal Year 2023 Goals and Objectives**

- Maintain a safe public library following all safety and state guidelines. We hope to increase the use of the library by providing excellent programs and services for all ages, thereby increasing the number of registered patrons, the number of items checked out, and the number of people coming into the library by 4% each year.
- Collaborate with other town groups and businesses to create a strong vibrant community -- MBOT, Middleton Historical Society, Safe Sidewalks, Veteran's services, COA, Board of Health, Chief Will events, Earth Day, scouts, and schools.
- Offer more outreach programs to bring the library out into the community and engage people who are not already library patrons
- Offer an interesting balance of online, virtual and in-person programming.
- Develop a strong volunteer organization that helps promote the library and offers a place for community service for those who are interested in helping at the library.
- Work closely with town administration regarding the new municipal complex and future changes affecting the Middleton community
- Update and add more robust content to our website. Increase the number of online resources for patrons, such as US Newsstream, the most important US and International news in full text, updated daily. This resource features the Boston Globe, Wall Street Journal, New York Times and many other respected news sources.

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# **CAPITAL IMPROVEMENTS**

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# FY 23 Capital Budget Message

TO: Select Board and Finance Committee

FROM: Andrew J. Sheehan, Town Administrator

DATE: March 5, 2022

RE: FY2023 Capital Budget, Five-Year Capital Improvement Plan, and Update on FY23 Operating Budget

In accordance with Section 5 of the Town Charter, I herewith submit the Fiscal Year 2023 (FY23) Capital Budget. This memorandum includes an update on the operating budget as well as upcoming meetings associated with the Annual Town Meeting and the completion of the operating and capital budgets.

## Five-Year Capital Plan and FY23 Capital Budget

The purpose of the five-year capital plan is to inform municipal officials and residents of the probable replacement schedule for components of the Town's capital assets. Capital assets include all municipal buildings, schools, parks, roads, water and drainage systems, vehicles, cemeteries, and departmental equipment valued at more than \$5,000 and having a useful life of five years. Year 1 of the five-year capital plan is the coming year's (FY23) capital budget.

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

Five-year plans are summarized by department or function through FY27 and contain descriptions and budget estimates. Funding for projects and equipment in year one, FY23, will be sought at this year's Annual Town Meeting. The Annual Town Meeting will take place on Tuesday, May 10, 2022. Cost estimates for years two through five of the capital plan are approximate as we cannot precisely predict inflation, changes in markets, materials, and industries, and other influencing factors.

The list of proposed expenditures is organized by function and by funding source. The capital budget shows each proposed expenditure and the recommended funding source. In most cases, these are funded from either Free Cash or the Community Preservation Fund. Several Public Works requests require a discussion around funding. However, a potential source of outside funds is a possibility. While a direction is welcome it is not necessary to make a final decision at this meeting.

We do not propose the use of overlay, ambulance fund, PEG fund, tax levy, or borrowing as a funding source for the FY23 capital budget.

Departments submitted capital requests totaling \$1,082,371. All spending requests have been included in the FY23 capital budget that you are reviewing today. Last year's capital appropriation less the facilities project was \$1,343,941.

Separate from the programmed capital projects we propose a supplemental capital appropriation. Commodity price inflation due to COVID has been well documented. Lumber products were among the first commodities affected. Steel and aluminum products have also seen significant cost inflation which has not yet abated. The cost of the pumper truck approved last year reflects this inflation. The truck is now priced at \$750,000, \$40,000 more than appropriated last year. Chief Martinuk can discuss this in greater detail. We recommend a supplemental appropriation as a standalone article through the use of free cash on the Town Meeting warrant.

The financial management policies set a Free Cash target of at least 3% of the prior year general fund operating appropriation. The FY21 general fund operating appropriation was \$38,872,876. Three percent of that is \$1,166,186. The Division of Local Services certified our Free Cash balance at \$3,958,094. We used \$1,090,588 at the November Special Town Meeting. Free Cash available for the FY23 capital budget is \$1,701,320. The proposed Free Cash expenditure is \$1,007,371, well below the target amount.

The other funding source is \$75,000 from Community Preservation Fund. As noted above, several Public Works projects require a discussion of funding sources.

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

As we did most of the last several years, the capital items will again be presented as a single article with the funding sources identified in the motion.

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

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

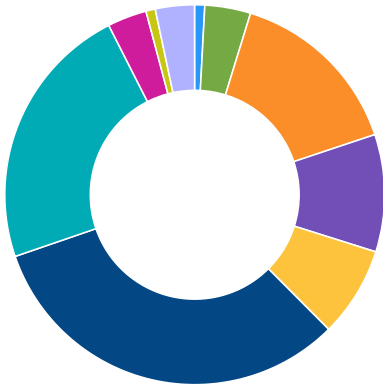
## Capital Improvements: One-year Plan

### Total Capital Requested

# \$899,543

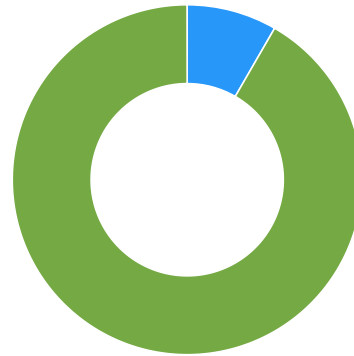
29 Capital Improvement Projects

#### Total Funding Requested by Department



|                                      |                     |
|--------------------------------------|---------------------|
| Assessors (1%)                       | \$7,740.00          |
| Building Inspection (4%)             | \$35,000.00         |
| Fire (15%)                           | \$136,103.00        |
| Management Information Systems (10%) | \$89,800.00         |
| Police (8%)                          | \$69,000.00         |
| Public Works (32%)                   | \$289,700.00        |
| School Department (23%)              | \$205,000.00        |
| Selectmen (3%)                       | \$30,000.00         |
| Town Clerk (1%)                      | \$7,200.00          |
| Transfer Station (3%)                | \$30,000.00         |
| <b>TOTAL</b>                         | <b>\$899,543.00</b> |

#### Total Funding Requested by Source



|                 |                     |
|-----------------|---------------------|
| CPA Funds (8%)  | \$75,000.00         |
| Free Cash (92%) | \$824,543.00        |
| <b>TOTAL</b>    | <b>\$899,543.00</b> |

## School Department Requests

### Itemized Requests for 2023

|                                                             |                  |
|-------------------------------------------------------------|------------------|
| Howe Manning Security Camera System Replacement and Upgrade | \$50,000         |
| Interactive Smartboards - Fuller Meadow and Howe Manning    | \$155,000        |
| <b>Total:</b>                                               | <b>\$205,000</b> |

## Transfer Station Requests

### Itemized Requests for 2023

|                                                       |          |
|-------------------------------------------------------|----------|
| Repair/replace rolloff containers at Transfer Station | \$30,000 |
| Total: \$30,000                                       |          |

## Public Works Requests

### Itemized Requests for 2023

|                                                                                          |           |
|------------------------------------------------------------------------------------------|-----------|
| Cemetery monument repairs                                                                | \$25,000  |
| Couture Field Sign and Welcome to Middleton sign                                         | \$20,000  |
| New truck #12 Rack Body                                                                  | \$81,700  |
| Paving on Flint, Lake, North Liberty, Linda Ann, Hill Dale, Bellview and Riverview Drive | \$100,000 |
| Rail Trail                                                                               | \$50,000  |
| Stand up blower                                                                          | \$13,000  |
| Total: \$289,700                                                                         |           |

## Assessors Requests

### Itemized Requests for 2023

|                              |         |
|------------------------------|---------|
| NearMap and PushPin services | \$7,740 |
| Total: \$7,740               |         |

## Town Clerk Requests

### Itemized Requests for 2023

|                                      |         |
|--------------------------------------|---------|
| Elections/Polling Location Equipment | \$7,200 |
| Total: \$7,200                       |         |

## Building Inspection Requests

### Itemized Requests for 2023

|                                                           |          |
|-----------------------------------------------------------|----------|
| Final Phase of Digitizing Inspectional Services Documents | \$35,000 |
| Total: \$35,000                                           |          |

## Fire Requests

### Itemized Requests for 2023

|                       |          |
|-----------------------|----------|
| Fire alarm material   | \$15,000 |
| Ice Rescue Sled       | \$6,000  |
| Radio Equipment       | \$72,800 |
| Replace Marine 1      | \$15,000 |
| Train New Firefighter | \$27,303 |
| Total: \$136,103      |          |

## Police Requests

### Itemized Requests for 2023

|                        |          |
|------------------------|----------|
| AED's (4)              | \$9,000  |
| New Cruiser            | \$50,000 |
| Patrol Rifles Upgrades | \$5,000  |
| Radar Gun              | \$5,000  |
| Total: \$69,000        |          |

## Selectmen Requests

### Itemized Requests for 2023

|                                                           |          |
|-----------------------------------------------------------|----------|
| Compensation and Classification for DPW and part-time     | \$10,000 |
| Pedestrian and Traffic Safety Implementation and Planning | \$20,000 |
| Total: \$30,000                                           |          |

## Management Information Systems Requests

### Itemized Requests for 2023

|                                           |          |
|-------------------------------------------|----------|
| Antivirus Next Generation Product Upgrade | \$4,800  |
| Replace DPW Server                        | \$4,000  |
| Replace Police Department Host Server     | \$20,000 |
| Replace Town Hall server                  | \$27,000 |
| Town Hall network storage replacement     | \$20,000 |
| Vmware Upgrade project - phase 2          | \$14,000 |
| Total: \$89,800                           |          |

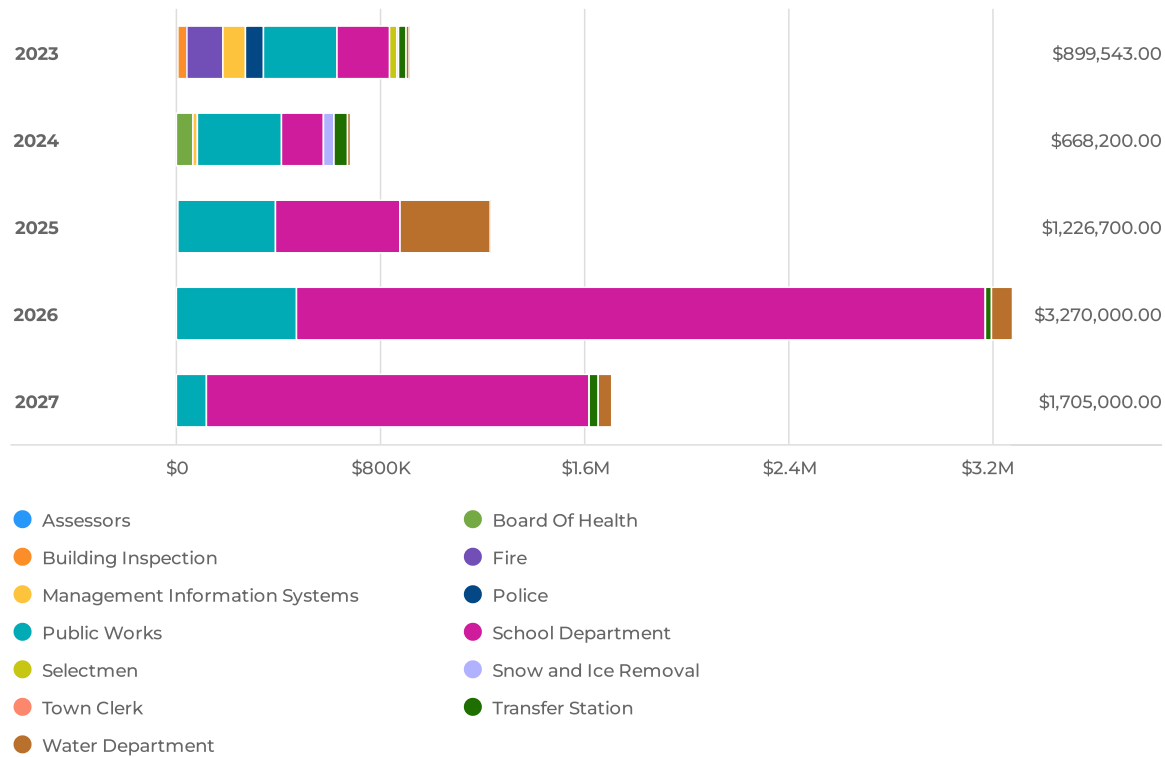
# Capital Improvements: Multi-year Plan

## Total Capital Requested

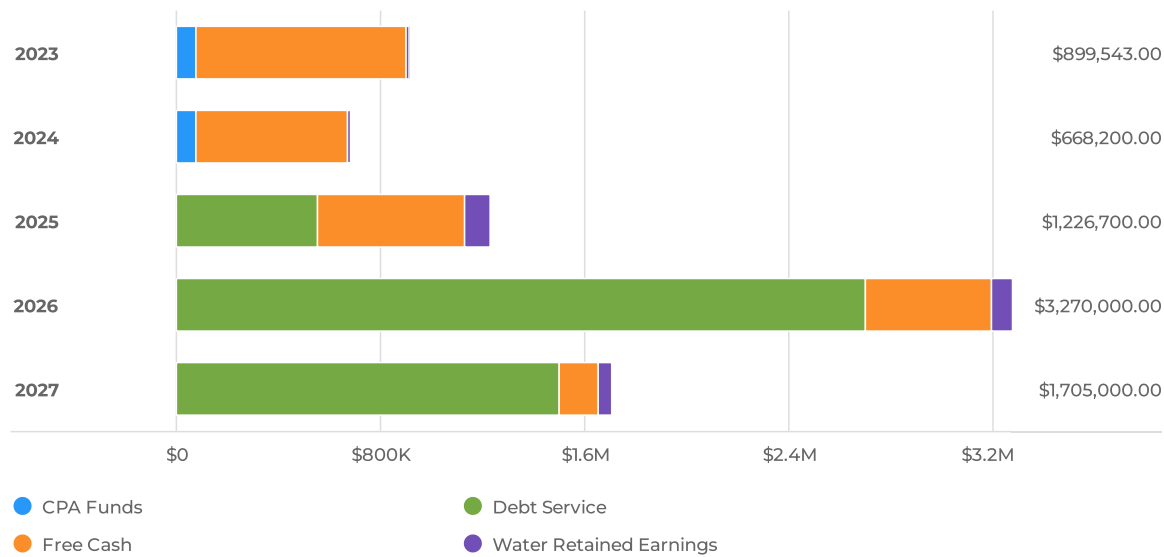
**\$7,769,443**

56 Capital Improvement Projects

### Total Funding Requested by Department



## Total Funding Requested by Source



## School Department Requests

### Itemized Requests for 2023-2027

|                                                             |             |
|-------------------------------------------------------------|-------------|
| Bathroom Replacement and Upgrade                            | \$1,100,000 |
| Boiler & Boiler Controls - Fuller Meadow School             | \$1,200,000 |
| Floor Care Equipment - Howe Manning School                  | \$16,000    |
| Floor Replacement at Fuller Meadow School                   | \$150,000   |
| Howe Manning Security Camera System Replacement and Upgrade | \$50,000    |
| Interactive Smartboards - Fuller Meadow and Howe Manning    | \$155,000   |
| Public Address/Master Clock System at Fuller Meadow School  | \$150,000   |
| Technology Infrastructure Feasibility Study                 | \$40,000    |
| Window Replacment - Fuller Meadow School                    | \$2,200,000 |
| Total: \$5,061,000                                          |             |

## Transfer Station Requests

### Itemized Requests for 2023-2027

|                                                          |          |
|----------------------------------------------------------|----------|
| Compactor Repairs                                        | \$25,000 |
| Maintenance/painting of canopy at Transfer Station       | \$40,000 |
| Milling/Paving of Transfer Station facility and entrance | \$50,000 |
| Repair/replace rolloff containers at Transfer Station    | \$30,000 |
| Total: \$145,000                                         |          |

## Water Department Requests

### Itemized Requests for 2023-2027

|                                                                    |           |
|--------------------------------------------------------------------|-----------|
| New water utility truck                                            | \$75,000  |
| Regulatory/violation consulting                                    | \$50,000  |
| Water Main extension off Piedmont for help with contaminated wells | \$350,000 |
| Total: \$475,000                                                   |           |

## Public Works Requests

### Itemized Requests for 2023-2027

|                                                                                          |           |
|------------------------------------------------------------------------------------------|-----------|
| Boston St sidewalk construction & East St sidewalk design                                | \$100,000 |
| Cemetery monument repairs                                                                | \$50,000  |
| Couture Field Sign and Welcome to Middleton sign                                         | \$20,000  |
| Milling/Paving Forest, Essex and portion of Maple                                        | \$200,000 |
| New Bobcat                                                                               | \$75,000  |
| New mower                                                                                | \$30,000  |
| New truck #12 Rack Body                                                                  | \$81,700  |
| Paving on Flint, Lake, North Liberty, Linda Ann, Hill Dale, Bellview and Riverview Drive | \$200,000 |
| Purchase loader                                                                          | \$220,000 |
| Rail Trail                                                                               | \$100,000 |
| Repair wall at Miriam cemetery                                                           | \$75,000  |
| Replace car #1 with pick up                                                              | \$74,500  |
| Replace truck #1 Pickup                                                                  | \$51,400  |
| Replace truck #7 or #14 which ever is worse                                              | \$215,300 |
| Stand up blower                                                                          | \$13,000  |
| Truck #5 One ton dump                                                                    | \$81,700  |
| Total: \$1,587,600                                                                       |           |

## Snow and Ice Removal Requests

### Itemized Requests for 2023-2027

|                              |          |
|------------------------------|----------|
| Repair salt storage building | \$40,000 |
| Total: \$40,000              |          |

## Assessors Requests

### Itemized Requests for 2023-2027

|                              |         |
|------------------------------|---------|
| NearMap and PushPin services | \$7,740 |
| Total: \$7,740               |         |

## Town Clerk Requests

### Itemized Requests for 2023-2027

|                                      |         |
|--------------------------------------|---------|
| Elections/Polling Location Equipment | \$7,200 |
| Total: \$7,200                       |         |

## Building Inspection Requests

### Itemized Requests for 2023-2027

|                                                           |          |
|-----------------------------------------------------------|----------|
| Final Phase of Digitizing Inspectional Services Documents | \$35,000 |
| Total: \$35,000                                           |          |

## Fire Requests

### Itemized Requests for 2023-2027

|                       |          |
|-----------------------|----------|
| Fire alarm material   | \$15,000 |
| Ice Rescue Sled       | \$6,000  |
| Radio Equipment       | \$72,800 |
| Replace Marine 1      | \$15,000 |
| Train New Firefighter | \$27,303 |
| Total: \$136,103      |          |

## Police Requests

### Itemized Requests for 2023-2027

|                        |          |
|------------------------|----------|
| AED's (4)              | \$9,000  |
| New Cruiser            | \$50,000 |
| Patrol Rifles Upgrades | \$5,000  |
| Radar Gun              | \$10,000 |
| Total: \$74,000        |          |

## Selectmen Requests

### Itemized Requests for 2023-2027

|                                                           |          |
|-----------------------------------------------------------|----------|
| Compensation and Classification for DPW and part-time     | \$10,000 |
| Pedestrian and Traffic Safety Implementation and Planning | \$20,000 |
| Total: \$30,000                                           |          |

## Board Of Health Requests

### Itemized Requests for 2023-2027

|                    |          |
|--------------------|----------|
| Digitize BOH Files | \$63,000 |
| Total: \$63,000    |          |

## Management Information Systems Requests

### Itemized Requests for 2023-2027

|                                           |          |
|-------------------------------------------|----------|
| Antivirus Next Generation Product Upgrade | \$4,800  |
| Replace DPW Server                        | \$4,000  |
| Replace Police Department Host Server     | \$20,000 |
| Replace Town Hall server                  | \$27,000 |
| Replacement of Library Server             | \$6,000  |
| Town Hall network storage replacement     | \$20,000 |
| Vmware Upgrade project - phase 2          | \$14,000 |
| Windows Server Upgrade                    | \$12,000 |
| Total: \$107,800                          |          |

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# DEBT

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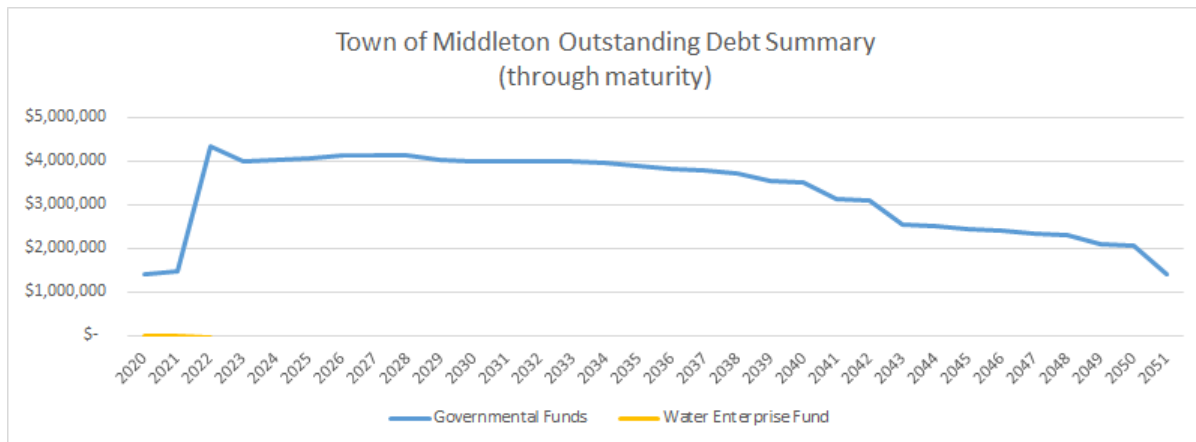
## Government-Wide Debt Overview

The majority of the debt the Town has outstanding is considered General Obligation, meaning that the responsibility to pay rests with the Town, whether it be water, school, road work, buildings or others. Town Debt is classified into three areas, with the first being General Debt, which includes but is not limited to land purchases, building construction, equipment purchases and renovations. The second classification is School Debt, which is debt which was raised for school construction work and renovations. The final category is Water Enterprise fund debt which was raised for and includes but is not limited to, water main replacement.

The Town issues debt pursuant to votes of Town Meeting to begin construction projects, purchase equipment or to purchase real property. Town Meeting authorizes the maximum amount of debt and then the Town Treasurer works with the Town Administrator and the Finance Director/Town Accountant to consult with the Financial Advisors on the amount of debt that should be issued.

The municipal debt that the Town currently has outstanding is financed through General Fund or Water Enterprise revenue. The following pages illustrate the date of issue, purpose and amount, current year principal and interest to be paid, as well as the 10-year debt trajectory.

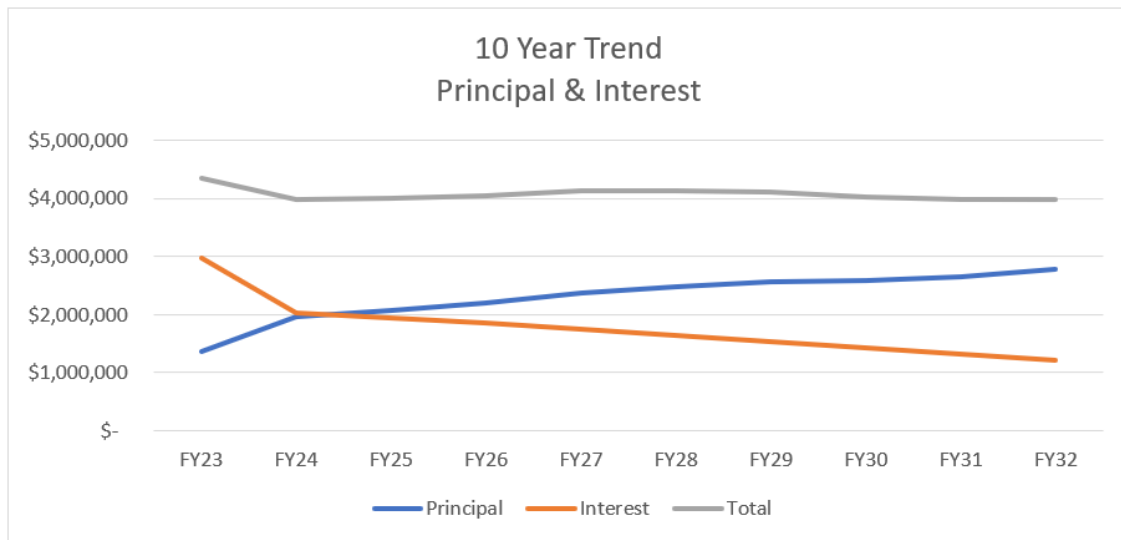
The Town of Middleton has been rated AA+ by S&P Global Ratings and Aa2 by Moody's Investors Service.



## General Long-Term Debt

| General Long Term Debt              | Original Amount | Issue Date | Maturity Date | FY23 Principal | FY23 Interest |
|-------------------------------------|-----------------|------------|---------------|----------------|---------------|
| MWPAT Title V 97-1049               | \$95,031        | 7/1/2004   | 8/1/2022      | \$5,386        | \$135         |
| MWPAT Title V T5-97-1049-1A         | \$20,000        | 12/18/2007 | 7/15/2027     | \$1,000        | \$0           |
| Land Acquisition                    | \$350,000       | 8/17/2012  | 5/15/2022     | \$40,000       | \$800         |
| School Construction                 | \$14,000,000    | 8/17/2012  | 8/15/2032     | \$685,000      | \$255,655     |
| Land Acquisition - Natsue Way       | \$450,000       | 3/16/2017  | 3/15/2030     | \$35,000       | \$7,875       |
| Fuller Meadow Roof Repair           | \$862,000       | 3/16/2017  | 3/15/2030     | \$65,000       | \$14,625      |
| Library - Refunding                 | \$1,220,000     | 10/1/2020  | 10/1/2025     | \$210,000      | \$47,000      |
| DPW Equipment                       | \$280,000       | 10/1/2020  | 10/1/2026     | \$55,000       | \$9,125       |
| DPW Roll-Off Truck                  | \$172,100       | 12/15/2021 | 12/15/2028    | \$27,100       | \$12,230      |
| Fire Pumper Engine I                | \$609,950       | 12/15/2021 | 12/15/2028    | \$94,950       | \$43,373      |
| Master Plan Development Phase I & 2 | \$239,550       | 12/15/2021 | 12/15/2046    | \$69,550       | \$13,331      |
| Land Acquisition - 105 S Main       | \$3,086,400     | 12/15/2021 | 12/15/2048    | \$21,400       | \$137,598     |
| Municipal Complex                   | \$58,307,000    | 12/15/2021 | 12/15/2051    | \$57,000       | \$2,434,331   |

## 10 Year Trend



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# **SUPPLEMENTAL INFORMATION**

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# Changes in Fund Balance

## TOWN OF MIDDLETON, MASSACHUSETTS

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FISCAL YEAR ENDED JUNE 30, 2021

|                                                                  | General<br>Fund     | Capital<br>Projects   | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|------------------------------------------------------------------|---------------------|-----------------------|-----------------------------------|--------------------------------|
| <b>Revenues:</b>                                                 |                     |                       |                                   |                                |
| Property taxes                                                   | \$ 30,994,065       | \$ -                  | \$ 259,266                        | \$ 31,253,331                  |
| Intergovernmental                                                | 5,595,802           | 25,000                | 2,430,801                         | 8,051,603                      |
| Motor vehicle and other excises                                  | 2,440,905           | -                     | -                                 | 2,440,905                      |
| Licenses and permits                                             | 653,792             | -                     | -                                 | 653,792                        |
| Penalties and interest on taxes                                  | 128,792             | -                     | -                                 | 128,792                        |
| Payments in lieu of taxes                                        | 132,686             | -                     | -                                 | 132,686                        |
| Fines and forfeitures                                            | 4,903               | -                     | -                                 | 4,903                          |
| Charges for services                                             | -                   | -                     | 1,159,565                         | 1,159,565                      |
| Departmental and other revenue                                   | 983,009             | -                     | 1,060,445                         | 2,043,454                      |
| Investment income                                                | 173,499             | -                     | 24,030                            | 197,529                        |
| Contributions and donations                                      | -                   | -                     | 90,340                            | 90,340                         |
| <b>Total Revenues</b>                                            | <b>41,107,453</b>   | <b>25,000</b>         | <b>5,024,447</b>                  | <b>46,156,900</b>              |
| <b>Expenditures:</b>                                             |                     |                       |                                   |                                |
| <b>Current:</b>                                                  |                     |                       |                                   |                                |
| General government                                               | 2,092,053           | 27,099                | 602,890                           | 2,722,042                      |
| Public safety                                                    | 4,713,630           | 356,655               | 724,947                           | 5,795,232                      |
| Education                                                        | 24,045,499          | -                     | 898,019                           | 24,943,518                     |
| Public works                                                     | 1,773,018           | 292,732               | 1,252,709                         | 3,318,459                      |
| Health and human services                                        | 452,385             | -                     | 125,413                           | 577,798                        |
| Culture and recreation                                           | 599,158             | -                     | 51,802                            | 650,960                        |
| Pension and employee benefits                                    | 5,686,612           | -                     | -                                 | 5,686,612                      |
| State and county assessments                                     | 343,596             | -                     | -                                 | 343,596                        |
| <b>Debt service:</b>                                             |                     |                       |                                   |                                |
| Principal                                                        | 655,625             | -                     | 130,438                           | 786,063                        |
| Interest                                                         | 394,665             | -                     | 4,995                             | 399,660                        |
| <b>Total Expenditures</b>                                        | <b>40,756,241</b>   | <b>676,486</b>        | <b>3,791,213</b>                  | <b>45,223,940</b>              |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b> | <b>351,212</b>      | <b>(651,486)</b>      | <b>1,233,234</b>                  | <b>932,960</b>                 |
| <b>Other Financing Sources (Uses):</b>                           |                     |                       |                                   |                                |
| Issuance of bonds and notes                                      | -                   | 280,000               | -                                 | 280,000                        |
| Premiums from bonds and notes                                    | -                   | 28,000                | -                                 | 28,000                         |
| Issuance of refunding bonds                                      | 1,220,000           | -                     | -                                 | 1,220,000                      |
| Premiums from refunding bonds and notes                          | 204,269             | -                     | -                                 | 204,269                        |
| Payments to refunding escrow agent                               | (1,677,916)         | -                     | -                                 | (1,677,916)                    |
| Capital lease financing                                          | -                   | 356,655               | -                                 | 356,655                        |
| Transfers in                                                     | 1,205,595           | -                     | -                                 | 1,205,595                      |
| Transfers out                                                    | -                   | (47,627)              | (927,968)                         | (975,595)                      |
| <b>Total Other Financing Sources (Uses)</b>                      | <b>951,948</b>      | <b>617,028</b>        | <b>(927,968)</b>                  | <b>641,008</b>                 |
| <b>Net Change in Fund Balances</b>                               | <b>1,303,160</b>    | <b>(34,458)</b>       | <b>305,266</b>                    | <b>1,573,968</b>               |
| <b>FUND BALANCES - Beginning of year</b>                         | <b>8,143,785</b>    | <b>(3,497,348)</b>    | <b>5,273,757</b>                  | <b>9,920,194</b>               |
| <b>FUND BALANCES - End of year</b>                               | <b>\$ 9,446,945</b> | <b>\$ (3,531,806)</b> | <b>\$ 5,579,023</b>               | <b>\$ 11,494,162</b>           |

See accompanying notes to basic financial statements.

## Breakdown of Fund Balance

The following table reflects the Town's fund equity categorizations:

|                           | General             | Capital<br>Projects   | Nonmajor<br>Governmental | Total               |
|---------------------------|---------------------|-----------------------|--------------------------|---------------------|
| Nonspendable:             |                     |                       |                          |                     |
| Nonexpendable trust funds | \$ -                | \$ -                  | \$ 190,821               | \$ 190,821          |
| Restricted:               |                     |                       |                          |                     |
| School revolving          | -                   | -                     | 777,308                  | 777,308             |
| Federal and state grants  | -                   | -                     | 405,018                  | 405,018             |
| Ambulance services        | -                   | -                     | 1,192,934                | 1,192,934           |
| Gift funds                | -                   | -                     | 260,694                  | 260,694             |
| Septic betterments        | -                   | -                     | 57,310                   | 57,310              |
| Cable access programming  | -                   | -                     | 442,461                  | 442,461             |
| Water services            | -                   | -                     | 1,278,747                | 1,278,747           |
| Community preservation    | -                   | -                     | 633,965                  | 633,965             |
| Other capital outlay      | -                   | 125,587               | -                        | 125,587             |
| Cemetery trust funds      | -                   | -                     | 38,787                   | 38,787              |
| Other trust funds         | -                   | -                     | 88,238                   | 88,238              |
| Debt service              | 310,128             | -                     | -                        | 310,128             |
| Other purposes            | -                   | -                     | 411,276                  | 411,276             |
| Committed:                |                     |                       |                          |                     |
| General government        | 344,364             | -                     | -                        | 344,364             |
| Public works              | 76,604              | -                     | -                        | 76,604              |
| Public safety             | 72,804              | -                     | -                        | 72,804              |
| Education                 | 33,128              | -                     | -                        | 33,128              |
| Other purposes            | 4,933               | -                     | -                        | 4,933               |
| Assigned:                 |                     |                       |                          |                     |
| Purchase orders           | 229,708             | -                     | -                        | 229,708             |
| Subsequent years' budget  | 810,941             | -                     | -                        | 810,941             |
| Unassigned                | 7,564,335           | (3,657,393)           | (198,536)                | 3,708,406           |
|                           | <u>\$ 9,446,945</u> | <u>\$ (3,531,806)</u> | <u>\$ 5,579,023</u>      | <u>\$11,494,162</u> |

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# **APPENDIX**

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# **SCHOOL DEPARTMENT REQUESTS**

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This request information is generated from , Adopted Version.

## Interactive Smartboards - Fuller Meadow and Howe Manning

### Overview

|                      |                     |
|----------------------|---------------------|
| Submitted By         | Steve Greenberg     |
| Request Owner        | Steve Greenberg     |
| Est. Start Date      | 06/01/2022          |
| Est. Completion Date | 08/31/2022          |
| Department           | School Department   |
| Type                 | Capital Improvement |

### Description

The replacement of interactive boards at Fuller Meadow (25) and Howe Manning (6) for FY2023

### Images

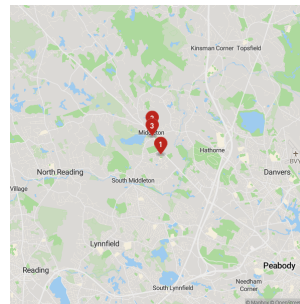


### Details

Type of Project      Refurbishment

### Location

Address: 26 Central Street



### Benefit to Community

The district has been using interactive technology for many years. The interactive board is part of the overall teaching station and it plays a critical role in teaching and learning.

## Capital Cost

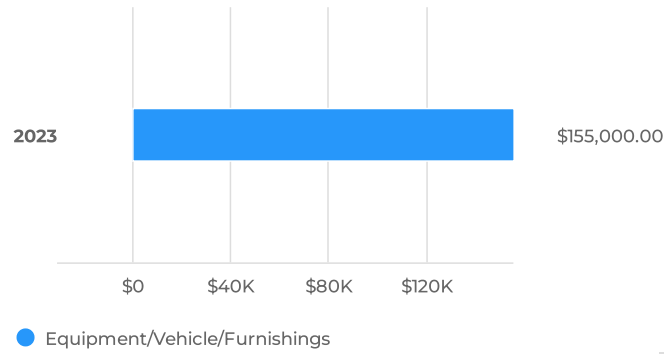
FY2023 Budget

**\$155,000**

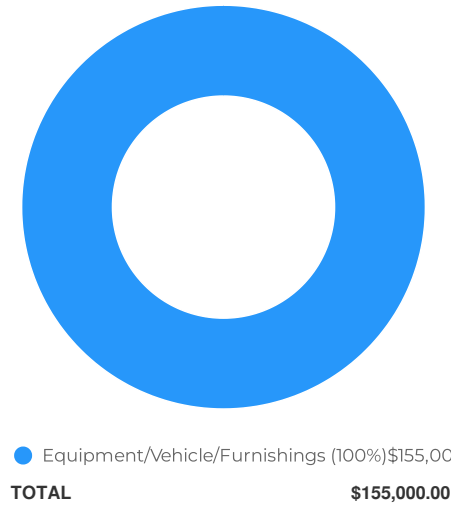
Total Budget (all years)

**\$155K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

| Capital Cost                  | FY2023           |
|-------------------------------|------------------|
| Equipment/Vehicle/Furnishings | \$155,000        |
| <b>Total</b>                  | <b>\$155,000</b> |

## Funding Sources

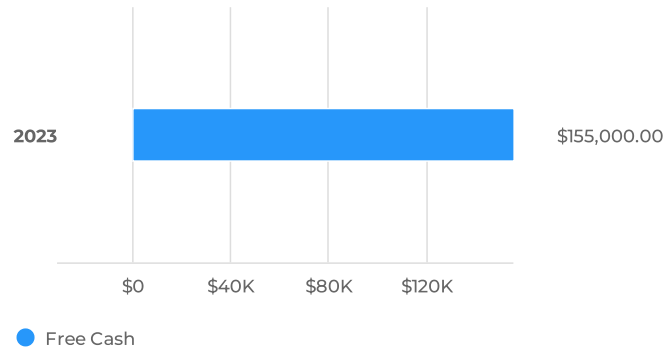
FY2023 Budget

**\$155,000**

Total Budget (all years)

**\$155K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

| Funding Sources | FY2023           |
|-----------------|------------------|
| Free Cash       | \$155,000        |
| <b>Total</b>    | <b>\$155,000</b> |

## Howe Manning Security Camera System Replacement and Upgrade

### Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Steve Greenberg   |
| Request Owner | Steve Greenberg   |
| Department    | School Department |
| Type          | Capital Equipment |

### Description

Replace and upgrade the security camera hardware and cameras at the Howe Manning School.

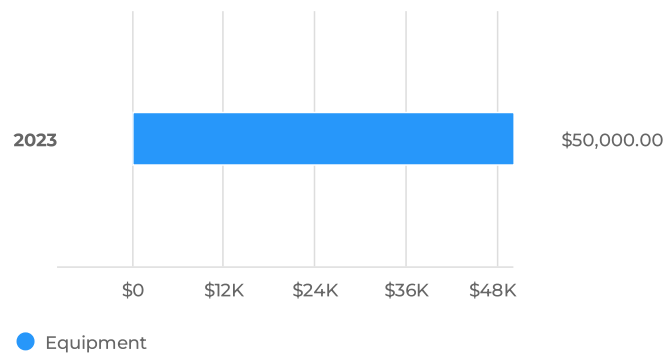
### Details

|                             |             |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|

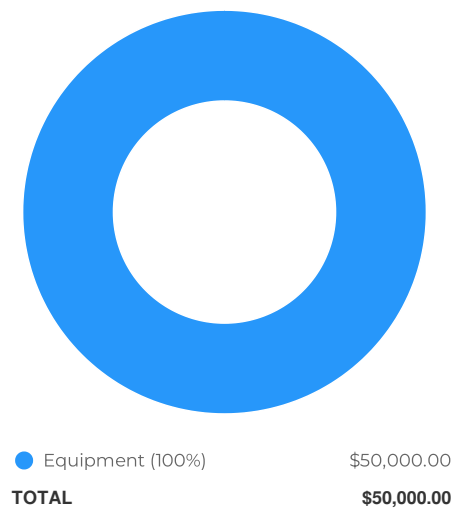
### Capital Cost

|                 |                          |
|-----------------|--------------------------|
| FY2023 Budget   | Total Budget (all years) |
| <b>\$50,000</b> | <b>\$50K</b>             |

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

| Capital Cost | FY2023          |
|--------------|-----------------|
| Equipment    | \$50,000        |
| <b>Total</b> | <b>\$50,000</b> |

Funding Sources

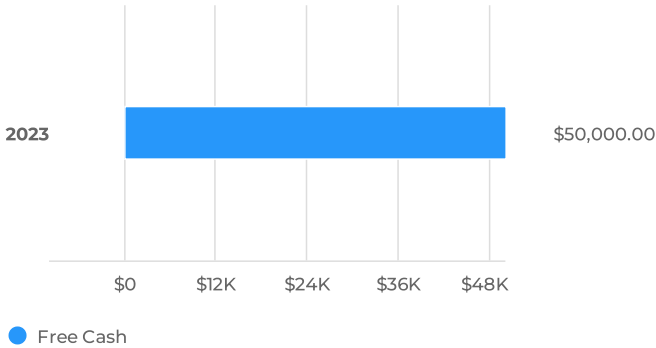
FY2023 Budget

Total Budget (all years)

\$50,000

\$50K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2023   |
| Free Cash                 | \$50,000 |
| Total                     | \$50,000 |

This requests information is generated from , Adopted Version.

## Technology Infrastructure Feasibility Study

---

### Overview

|                      |                     |
|----------------------|---------------------|
| Submitted By         | Steve Greenberg     |
| Request Owner        | Steve Greenberg     |
| Est. Start Date      | 07/01/2024          |
| Est. Completion Date | 06/30/2025          |
| Department           | School Department   |
| Type                 | Capital Improvement |

---

### Description

A feasibility study should be performed to review and properly plan the replacement and upgrade of the technology infrastructure at the Fuller Meadow and Howe Manning Schools.

---

### Details

|                 |               |
|-----------------|---------------|
| Type of Project | Refurbishment |
|-----------------|---------------|

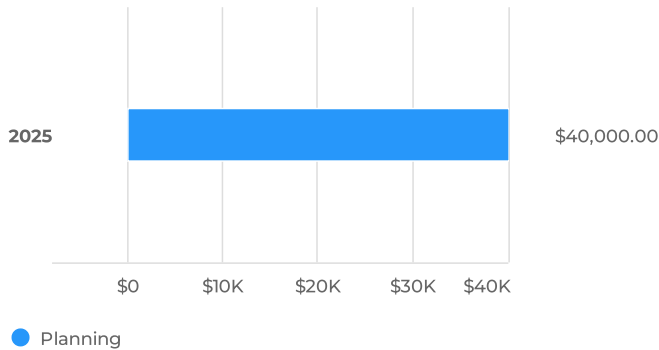
### Benefit to Community

The proper planning of the replacement of the full technology infrastructure at both schools will continue to support teaching and learning, security systems, phone systems, and mechanical systems.

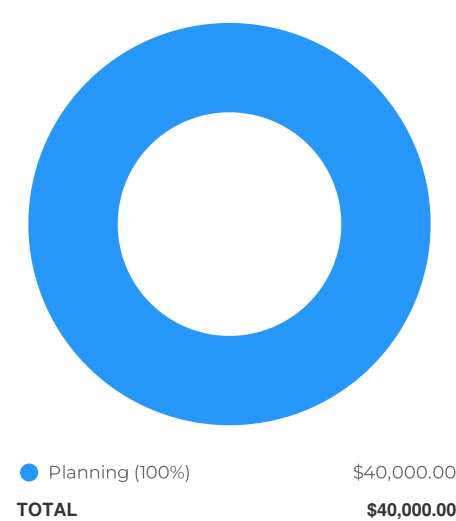
Capital Cost

Total Budget (all years)  
**\$40K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

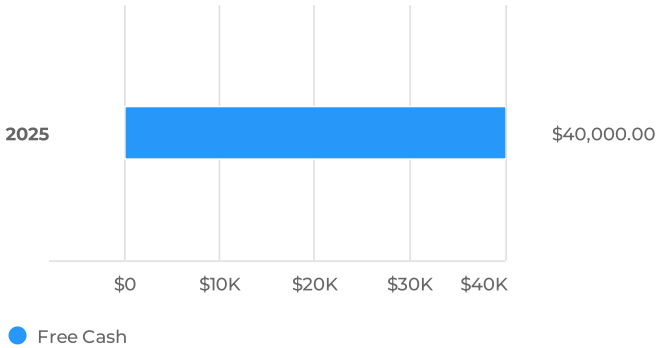


| Capital Cost Breakdown |          |
|------------------------|----------|
| Capital Cost           | FY2025   |
| Planning               | \$40,000 |
| Total                  | \$40,000 |

Funding Sources

Total Budget (all years)  
\$40K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2025   |
| Free Cash                 | \$40,000 |
| Total                     | \$40,000 |

This requests information is generated from , Adopted Version.

## Bathroom Replacement and Upgrade

---

### Overview

|                      |                     |
|----------------------|---------------------|
| Submitted By         | Steve Greenberg     |
| Request Owner        | Steve Greenberg     |
| Est. Completion Date | 06/30/2027          |
| Department           | School Department   |
| Type                 | Capital Improvement |

---

### Description

The design, planning, and refurbishment of the bathrooms at the Fuller Meadow School

---

### Details

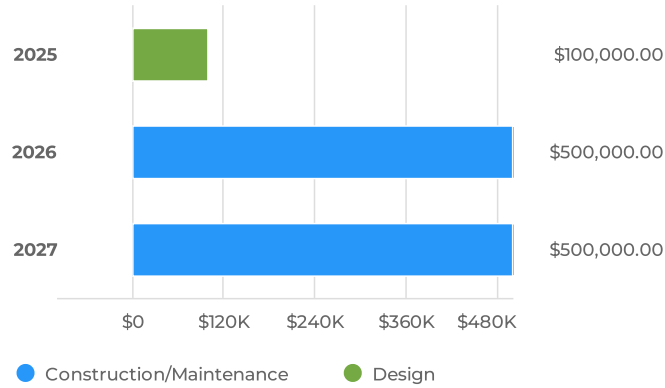
|                 |               |
|-----------------|---------------|
| Type of Project | Refurbishment |
|-----------------|---------------|

## Capital Cost

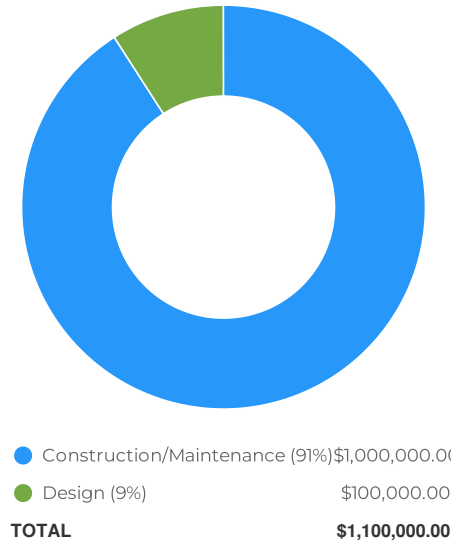
Total Budget (all years)

**\$1.1M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



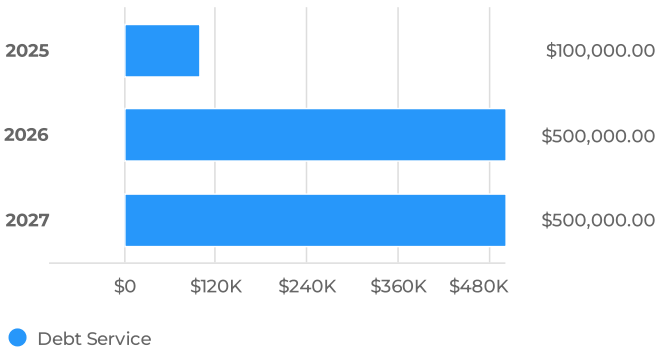
### Capital Cost Breakdown

| Capital Cost             | FY2025           | FY2026           | FY2027           |
|--------------------------|------------------|------------------|------------------|
| Design                   | \$100,000        |                  |                  |
| Construction/Maintenance |                  | \$500,000        | \$500,000        |
| <b>Total</b>             | <b>\$100,000</b> | <b>\$500,000</b> | <b>\$500,000</b> |

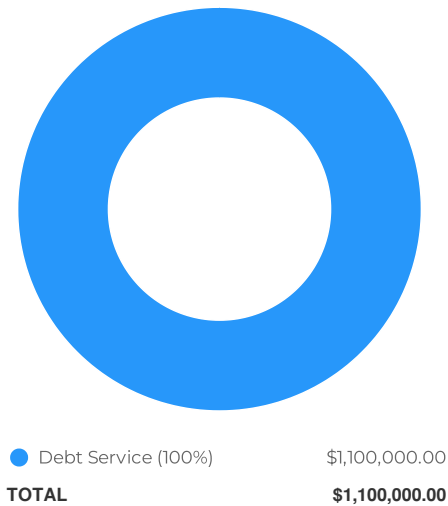
Funding Sources

Total Budget (all years)  
\$1.1M

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |           |           |           |
|---------------------------|-----------|-----------|-----------|
| Funding Sources           | FY2025    | FY2026    | FY2027    |
| Debt Service              | \$100,000 | \$500,000 | \$500,000 |
| Total                     | \$100,000 | \$500,000 | \$500,000 |

## Floor Replacement at Fuller Meadow School

### Overview

|                      |                     |
|----------------------|---------------------|
| Submitted By         | Steve Greenberg     |
| Request Owner        | Steve Greenberg     |
| Est. Start Date      | 07/01/2023          |
| Est. Completion Date | 08/31/2023          |
| Department           | School Department   |
| Type                 | Capital Improvement |

### Description

Start floor/carpet replacement at the Fuller Meadow School

### Details

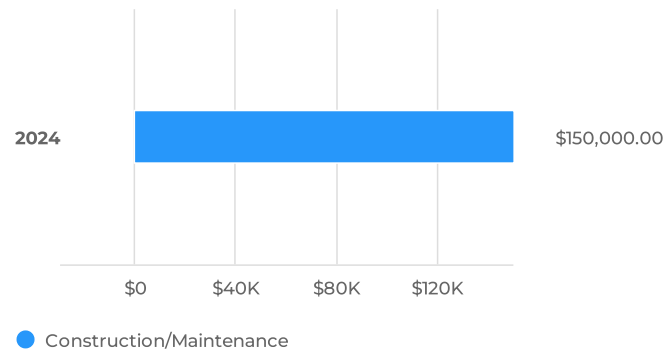
|                 |      |
|-----------------|------|
| Type of Project | None |
|-----------------|------|

### Capital Cost

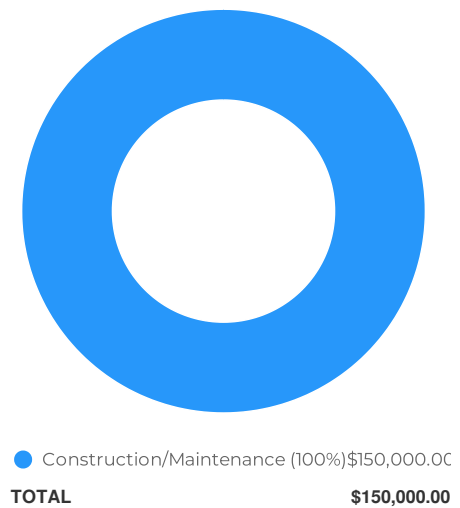
Total Budget (all years)

**\$150K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

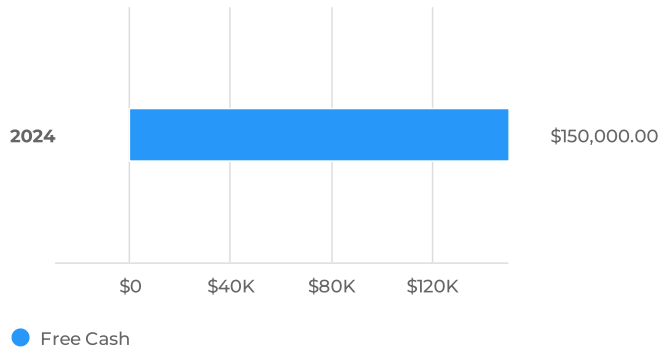
| Capital Cost             | FY2024           |
|--------------------------|------------------|
| Construction/Maintenance | \$150,000        |
| <b>Total</b>             | <b>\$150,000</b> |

## Funding Sources

Total Budget (all years)

**\$150K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

| Funding Sources | FY2024           |
|-----------------|------------------|
| Free Cash       | \$150,000        |
| <b>Total</b>    | <b>\$150,000</b> |

## Floor Care Equipment - Howe Manning School

### Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Steve Greenberg   |
| Request Owner | Steve Greenberg   |
| Department    | School Department |
| Type          | Capital Equipment |

### Description

Replace the floor care equipment that has come to the end of its useful life at the Howe Manning School

### Details

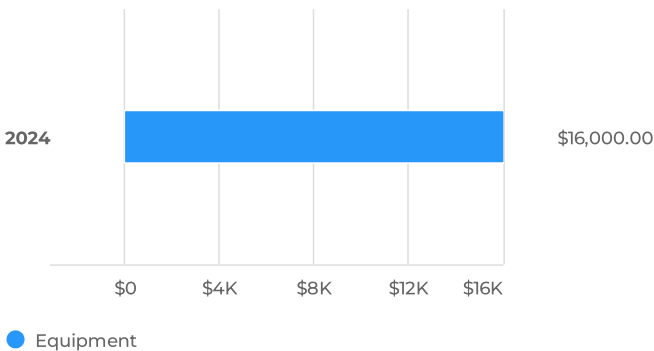
|                             |             |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|

### Capital Cost

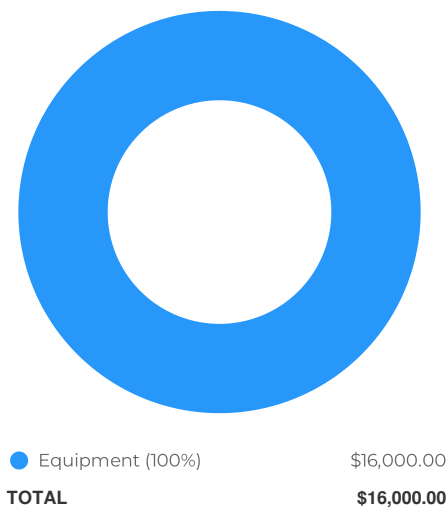
Total Budget (all years)

**\$16K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



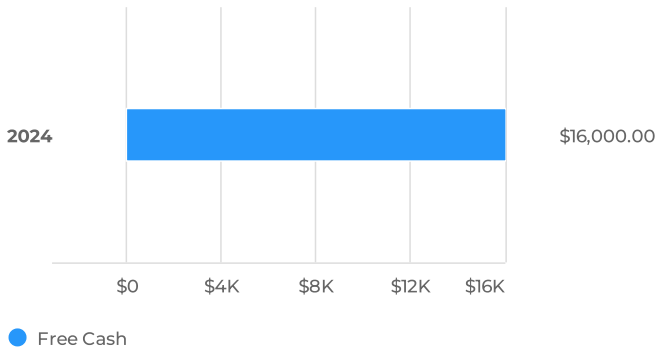
### Capital Cost Breakdown

| Capital Cost | FY2024          |
|--------------|-----------------|
| Equipment    | \$16,000        |
| <b>Total</b> | <b>\$16,000</b> |

Funding Sources

Total Budget (all years)  
\$16K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2024   |
| Free Cash                 | \$16,000 |
| Total                     | \$16,000 |

This requests information is generated from , Adopted Version.

## Window Replacment - Fuller Meadow School

---

### Overview

|                      |                     |
|----------------------|---------------------|
| Submitted By         | Steve Greenberg     |
| Request Owner        | Steve Greenberg     |
| Est. Start Date      | 07/01/2024          |
| Est. Completion Date | 08/31/2026          |
| Department           | School Department   |
| Type                 | Capital Improvement |

---

### Description

Replace the windows at Fuller Meadow School. We will submit a Statement of Interest with the MSBA via the Accelerated Repair Program. This project will take place over two fiscal years between the application, design, and construction.

---

### Details

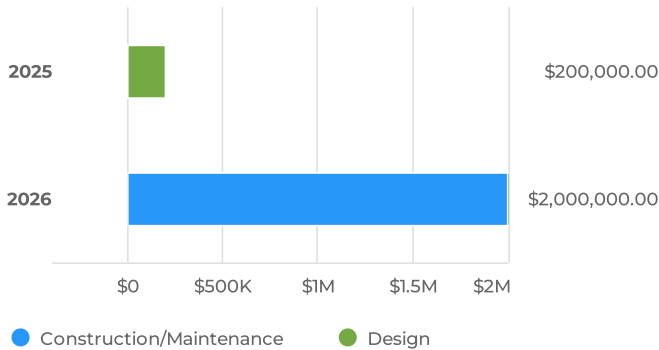
|                 |      |
|-----------------|------|
| Type of Project | None |
|-----------------|------|

Capital Cost

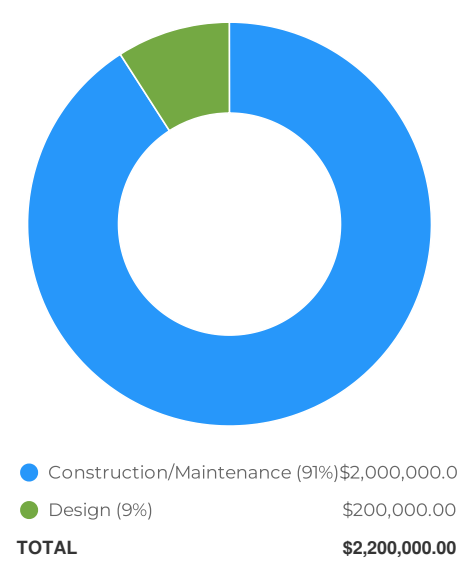
Total Budget (all years)

\$2.2M

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

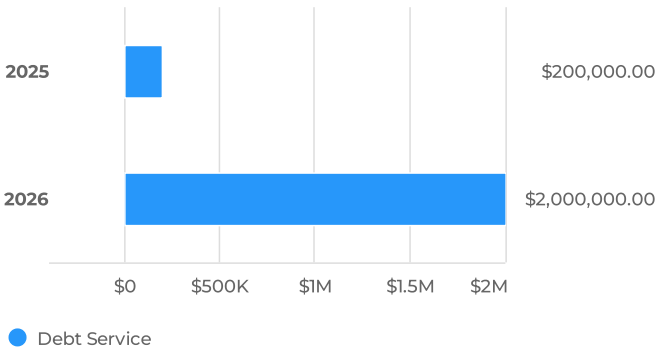


| Capital Cost Breakdown   |           |             |
|--------------------------|-----------|-------------|
| Capital Cost             | FY2025    | FY2026      |
| Design                   | \$200,000 |             |
| Construction/Maintenance |           | \$2,000,000 |
| Total                    | \$200,000 | \$2,000,000 |

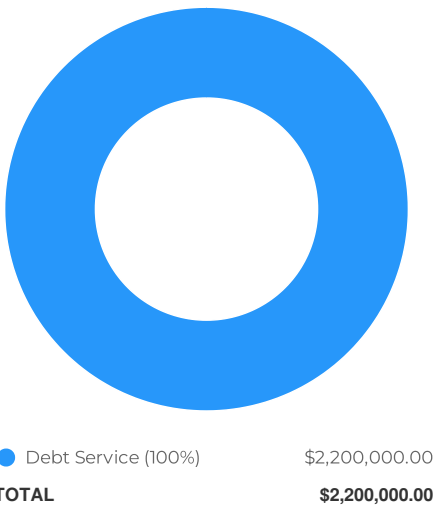
Funding Sources

Total Budget (all years)  
\$2.2M

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |           |             |
|---------------------------|-----------|-------------|
| Funding Sources           | FY2025    | FY2026      |
| Debt Service              | \$200,000 | \$2,000,000 |
| Total                     | \$200,000 | \$2,000,000 |

This requests information is generated from , Adopted Version.

## Boiler & Boiler Controls - Fuller Meadow School

---

### Overview

|                      |                     |
|----------------------|---------------------|
| Submitted By         | Steve Greenberg     |
| Request Owner        | Steve Greenberg     |
| Est. Start Date      | 07/01/2025          |
| Est. Completion Date | 06/30/2027          |
| Department           | School Department   |
| Type                 | Capital Improvement |

---

### Description

The replacement of the boiler system and boiler controls at the Fuller Meadow School. The heating system will be beyond its useful life and should be replaced. We will submit a Statement of Interest via the MSBA Accelerated Repair Program. The project will include design through construction.

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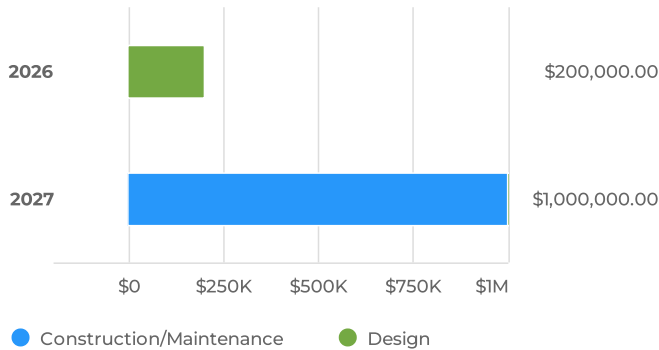
### Details

|                 |             |
|-----------------|-------------|
| Type of Project | Replacement |
|-----------------|-------------|

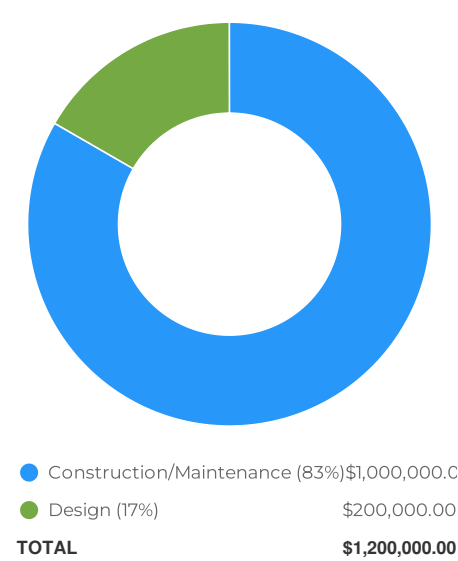
Capital Cost

Total Budget (all years)  
**\$1.2M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

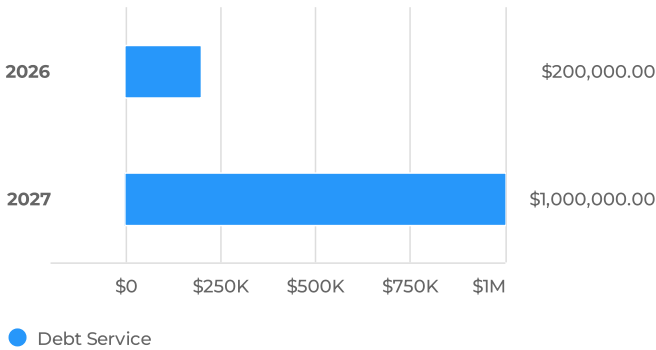


| Capital Cost Breakdown   |           |             |
|--------------------------|-----------|-------------|
| Capital Cost             | FY2026    | FY2027      |
| Design                   | \$200,000 |             |
| Construction/Maintenance |           | \$1,000,000 |
| Total                    | \$200,000 | \$1,000,000 |

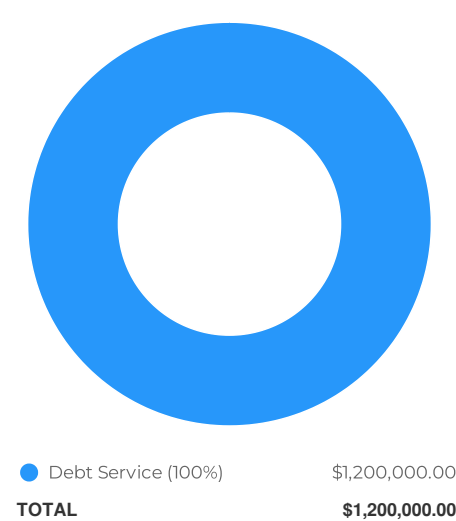
Funding Sources

Total Budget (all years)  
\$1.2M

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |           |             |
|---------------------------|-----------|-------------|
| Funding Sources           | FY2026    | FY2027      |
| Debt Service              | \$200,000 | \$1,000,000 |
| Total                     | \$200,000 | \$1,000,000 |

## Public Address/Master Clock System at Fuller Meadow School

### Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Steve Greenberg   |
| Request Owner | Steve Greenberg   |
| Department    | School Department |
| Type          | Capital Equipment |

### Description

Replace the Master Clock/PA system at the Fuller Meadow School

### Details

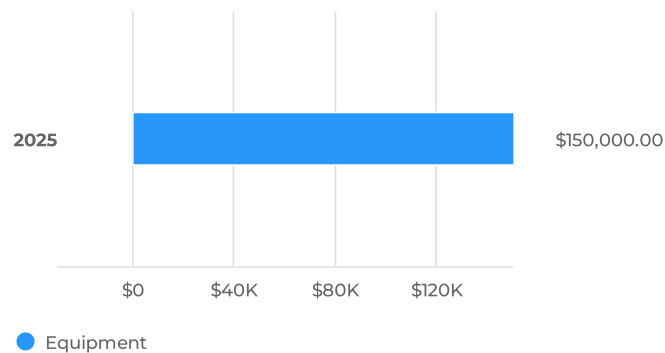
|                             |             |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|

### Capital Cost

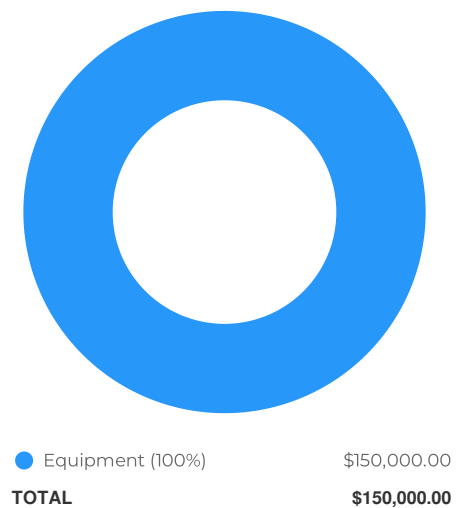
Total Budget (all years)

**\$150K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



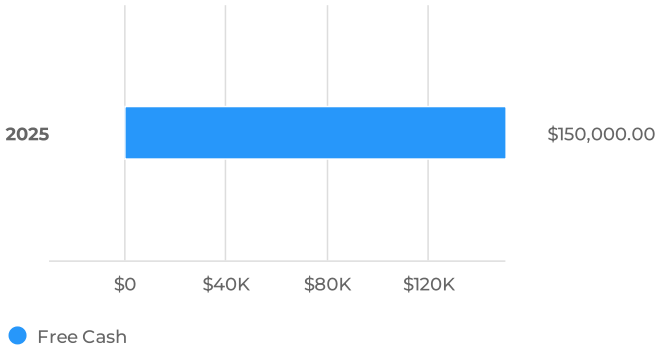
### Capital Cost Breakdown

| Capital Cost | FY2025           |
|--------------|------------------|
| Equipment    | \$150,000        |
| <b>Total</b> | <b>\$150,000</b> |

Funding Sources

Total Budget (all years)  
**\$150K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |           |
|---------------------------|-----------|
| Funding Sources           | FY2025    |
| Free Cash                 | \$150,000 |
| Total                     | \$150,000 |

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# **TRANSFER STATION REQUESTS**

---

This requests information is generated from , Adopted Version.

## Repair/replace rolloff containers at Transfer Station

### Overview

|                      |                     |
|----------------------|---------------------|
| Submitted By         | Paul Goodwin        |
| Request Owner        | Paul Goodwin        |
| Est. Start Date      | 07/05/2022          |
| Est. Completion Date | 06/21/2023          |
| Department           | Transfer Station    |
| Type                 | Capital Improvement |

### Description

\$30,000 to repair or replace rolloff containers at Transfer Station

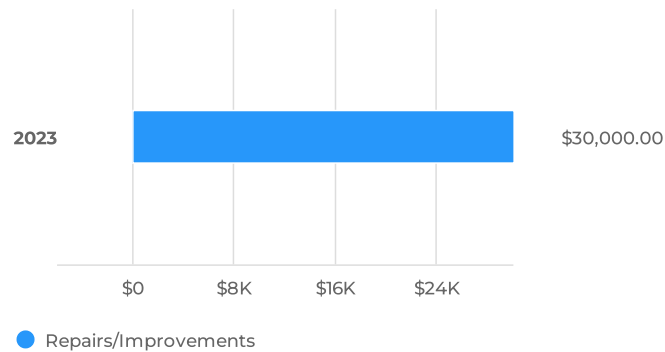
### Details

|                 |               |
|-----------------|---------------|
| Type of Project | Refurbishment |
|-----------------|---------------|

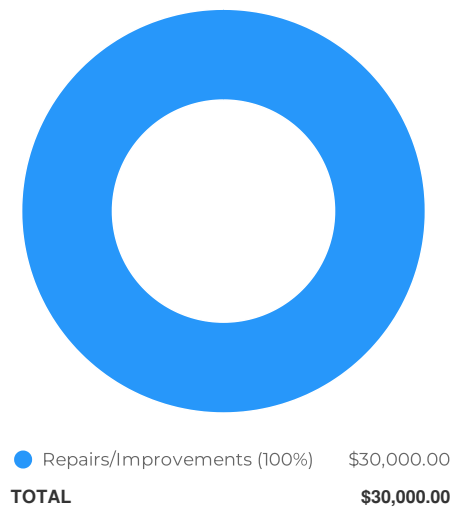
### Capital Cost

|                 |                          |
|-----------------|--------------------------|
| FY2023 Budget   | Total Budget (all years) |
| <b>\$30,000</b> | <b>\$30K</b>             |

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

| Capital Cost         | FY2023          |
|----------------------|-----------------|
| Repairs/Improvements | \$30,000        |
| <b>Total</b>         | <b>\$30,000</b> |

Funding Sources

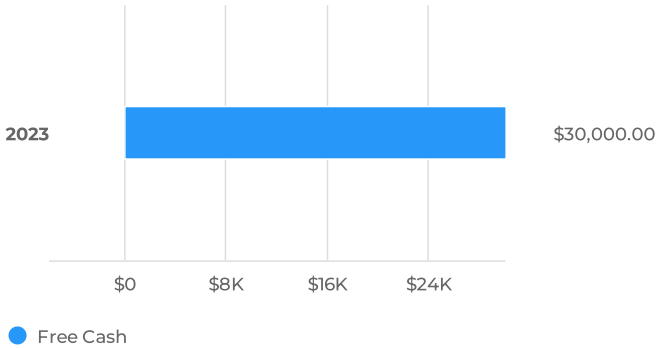
FY2023 Budget

Total Budget (all years)

\$30,000

\$30K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2023   |
| Free Cash                 | \$30,000 |
| Total                     | \$30,000 |

## Milling/Paving of Transfer Station facility and entrance

### Overview

|               |                     |
|---------------|---------------------|
| Submitted By  | Paul Goodwin        |
| Request Owner | Paul Goodwin        |
| Department    | Transfer Station    |
| Type          | Capital Improvement |

### Description

Mill/pave road to Transfer Station and station itself

### Details

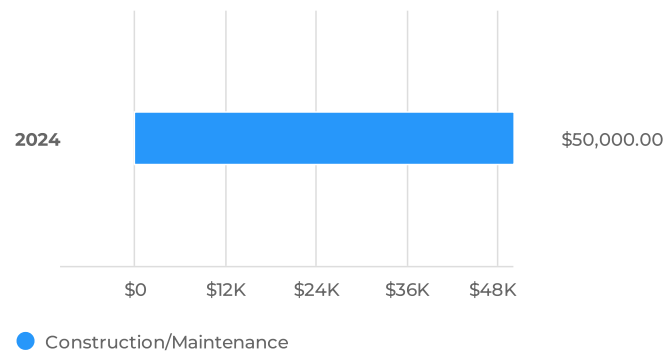
|                 |                        |
|-----------------|------------------------|
| Type of Project | Resurface Current Road |
|-----------------|------------------------|

### Capital Cost

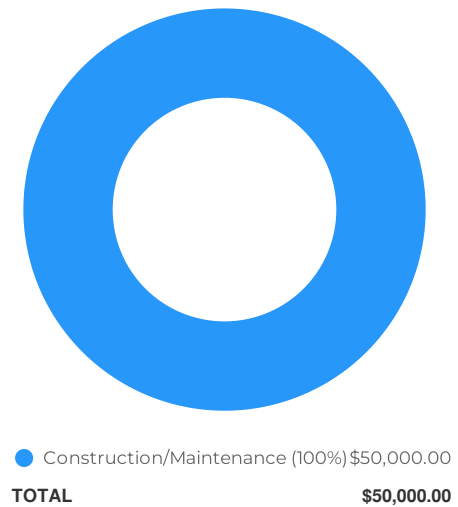
Total Budget (all years)

**\$50K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



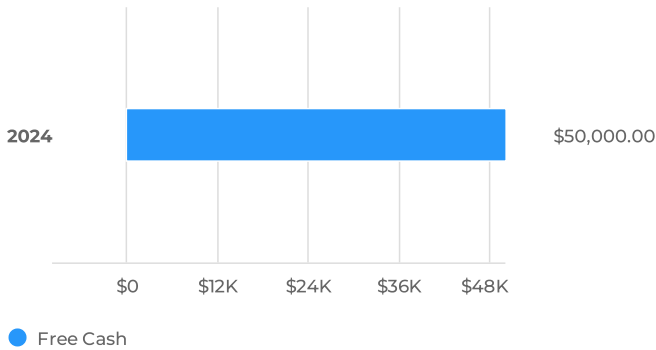
### Capital Cost Breakdown

| Capital Cost             | FY2024          |
|--------------------------|-----------------|
| Construction/Maintenance | \$50,000        |
| <b>Total</b>             | <b>\$50,000</b> |

Funding Sources

Total Budget (all years)  
\$50K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2024   |
| Free Cash                 | \$50,000 |
| Total                     | \$50,000 |

## Compactor Repairs

### Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Paul Goodwin      |
| Request Owner | Paul Goodwin      |
| Department    | Transfer Station  |
| Type          | Capital Equipment |

### Description

Preventative/needed maintenance on compactors at Transfer Station

### Details

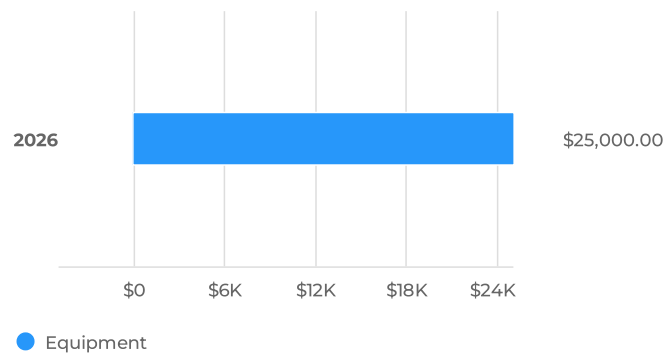
|                             |             |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|

### Capital Cost

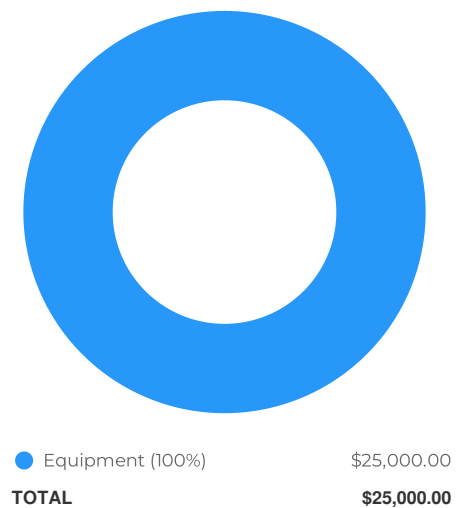
Total Budget (all years)

**\$25K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



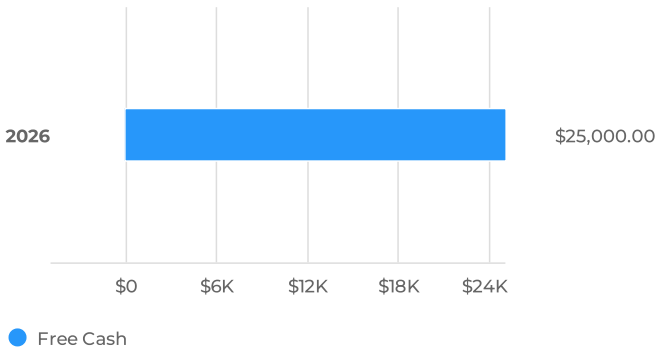
### Capital Cost Breakdown

| Capital Cost | FY2026          |
|--------------|-----------------|
| Equipment    | \$25,000        |
| <b>Total</b> | <b>\$25,000</b> |

Funding Sources

Total Budget (all years)  
\$25K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2026   |
| Free Cash                 | \$25,000 |
| Total                     | \$25,000 |

## Maintenance/painting of canopy at Transfer Station

### Overview

|               |                     |
|---------------|---------------------|
| Submitted By  | Paul Goodwin        |
| Request Owner | Paul Goodwin        |
| Department    | Transfer Station    |
| Type          | Capital Improvement |

### Description

Paint canopy at Transfer Station

### Details

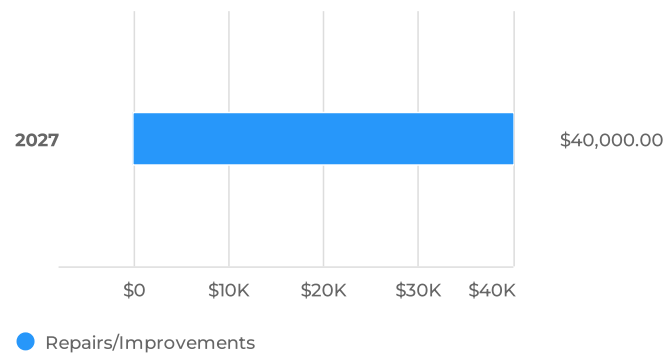
|                 |               |
|-----------------|---------------|
| Type of Project | Refurbishment |
|-----------------|---------------|

### Capital Cost

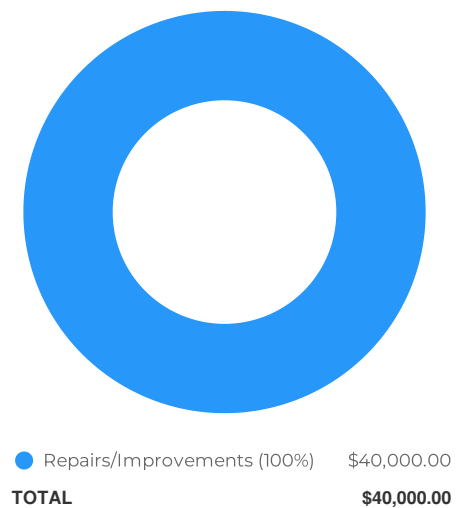
Total Budget (all years)

**\$40K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



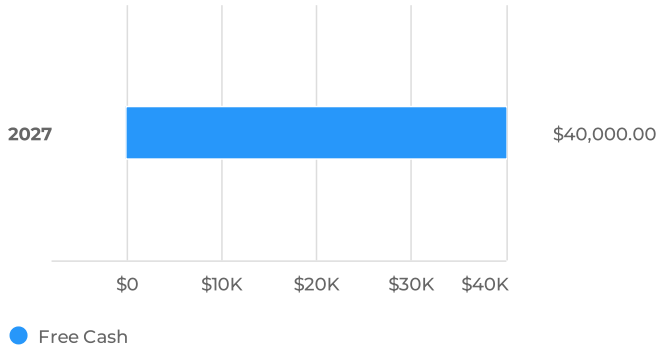
### Capital Cost Breakdown

| Capital Cost         | FY2027          |
|----------------------|-----------------|
| Repairs/Improvements | \$40,000        |
| <b>Total</b>         | <b>\$40,000</b> |

Funding Sources

Total Budget (all years)  
\$40K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2027   |
| Free Cash                 | \$40,000 |
| Total                     | \$40,000 |

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# **WATER DEPARTMENT REQUESTS**

---

This requests information is generated from , Adopted Version.

## Water Main extension off Piedmont for help with contaminated wells

---

### Overview

|               |                     |
|---------------|---------------------|
| Submitted By  | Paul Goodwin        |
| Request Owner | Paul Goodwin        |
| Department    | Water Department    |
| Type          | Capital Improvement |

---

### Description

This area has contaminated wells. Lots of "red tape" to resolve first. May need to extend water system to help. Not sure who will pay for at this point.

Either betterment, court order, debt service etc

---

### Details

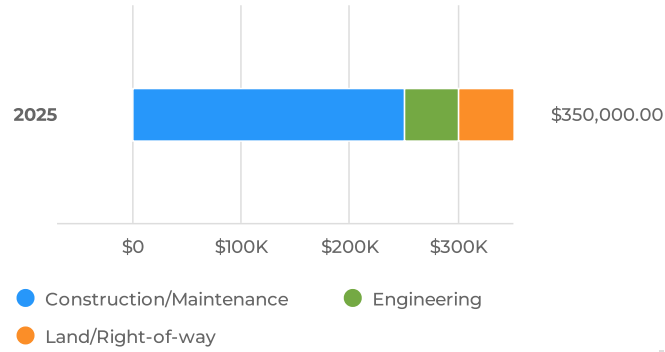
|                 |                  |
|-----------------|------------------|
| Type of Project | New Construction |
|-----------------|------------------|

## Capital Cost

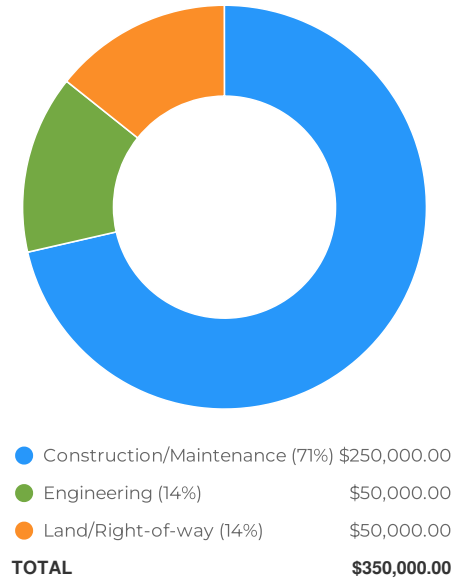
Total Budget (all years)

**\$350K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

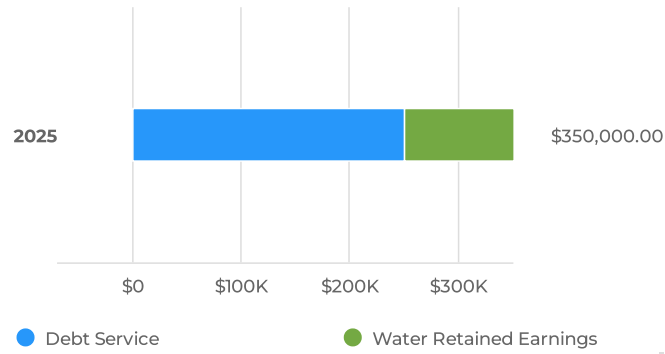
| Capital Cost             | FY2025           |
|--------------------------|------------------|
| Engineering              | \$50,000         |
| Land/Right-of-way        | \$50,000         |
| Construction/Maintenance | \$250,000        |
| <b>Total</b>             | <b>\$350,000</b> |

## Funding Sources

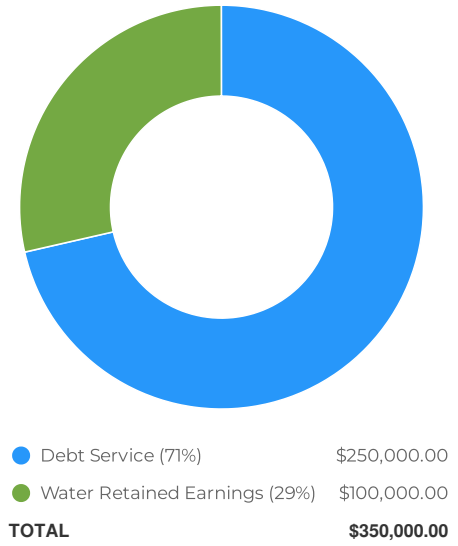
Total Budget (all years)

**\$350K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

| Funding Sources         | FY2025           |
|-------------------------|------------------|
| Debt Service            | \$250,000        |
| Water Retained Earnings | \$100,000        |
| <b>Total</b>            | <b>\$350,000</b> |

This requests information is generated from , Adopted Version.

## New water utility truck

---

### Overview

|               |                     |
|---------------|---------------------|
| Submitted By  | Paul Goodwin        |
| Request Owner | Paul Goodwin        |
| Department    | Water Department    |
| Type          | Capital Improvement |

---

### Description

Purchase a new water utility truck

---

### Details

|                 |      |
|-----------------|------|
| Type of Project | None |
|-----------------|------|

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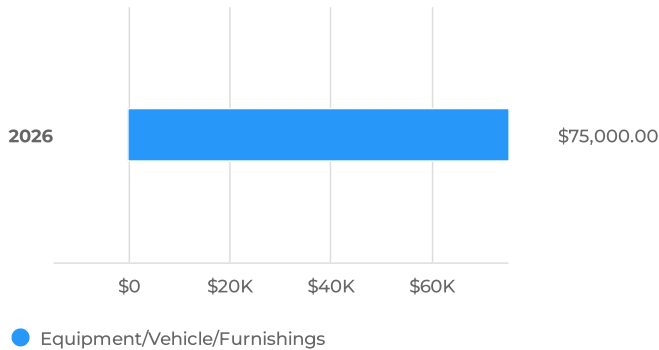
### Supplemental Attachments

 [water truck\(/resource/cleargov-prod/projects/documents/96a09a596f85d21c96bf.pdf\)](/resource/cleargov-prod/projects/documents/96a09a596f85d21c96bf.pdf)

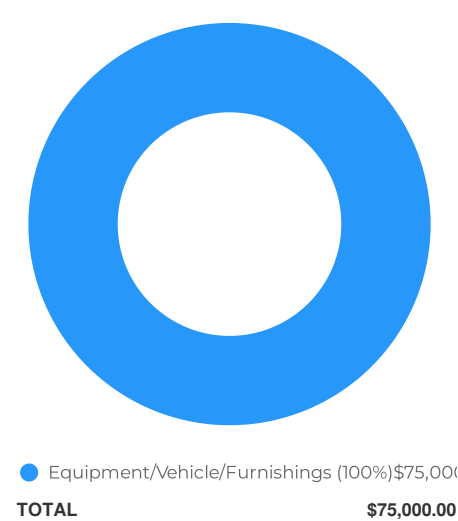
Capital Cost

Total Budget (all years)  
**\$75K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

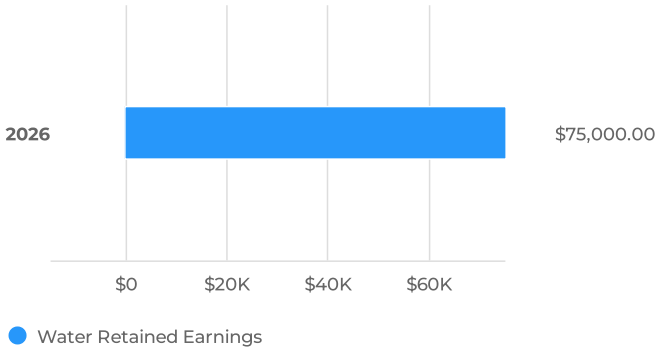


| Capital Cost Breakdown        |          |
|-------------------------------|----------|
| Capital Cost                  | FY2026   |
| Equipment/Vehicle/Furnishings | \$75,000 |
| Total                         | \$75,000 |

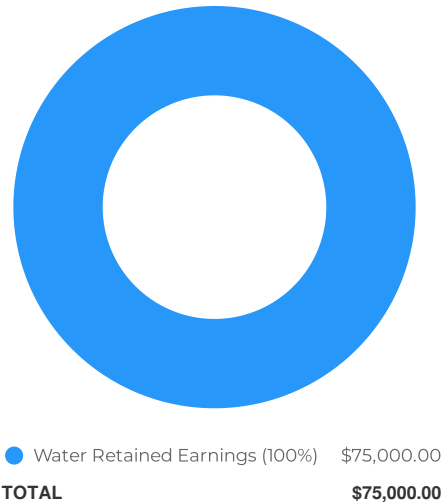
Funding Sources

Total Budget (all years)  
\$75K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2026   |
| Water Retained Earnings   | \$75,000 |
| Total                     | \$75,000 |

This requests information is generated from , Adopted Version.

# Regulatory/violation consulting

## Overview

|               |                     |
|---------------|---------------------|
| Submitted By  | Paul Goodwin        |
| Request Owner | Paul Goodwin        |
| Department    | Water Department    |
| Type          | Capital Improvement |

## Description

Consulting services for expected "violations" in our water withdrawal permit. Plus by law, conservation, OTC/IMA assistance and compliance

## Details

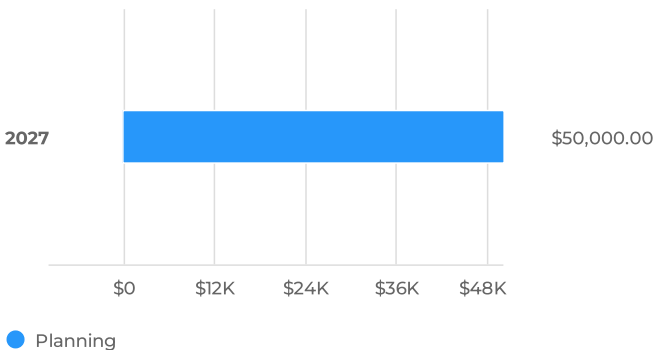
|                 |      |
|-----------------|------|
| Type of Project | None |
|-----------------|------|

## Capital Cost

Total Budget (all years)

\$50K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



## Capital Cost Breakdown

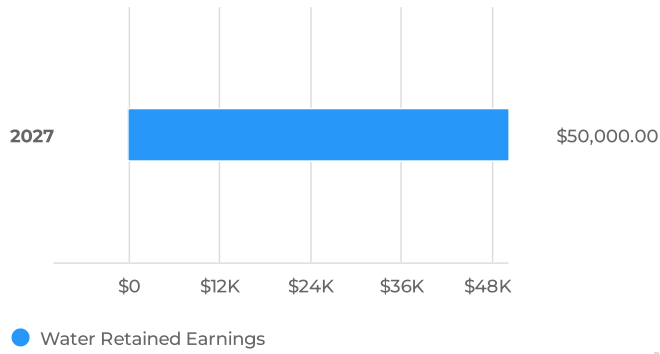
| Capital Cost | FY2027          |
|--------------|-----------------|
| Planning     | \$50,000        |
| <b>Total</b> | <b>\$50,000</b> |

## Funding Sources

Total Budget (all years)

**\$50K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

| Funding Sources         | FY2027          |
|-------------------------|-----------------|
| Water Retained Earnings | \$50,000        |
| <b>Total</b>            | <b>\$50,000</b> |

---

# **PUBLIC WORKS REQUESTS**

---

This requests information is generated from , Adopted Version.

## Stand up blower

---

### Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Paul Goodwin      |
| Request Owner | Paul Goodwin      |
| Department    | Public Works      |
| Type          | Capital Equipment |

---

### Description

Purchase new stand up leaf blower

---

### Details

|                             |                  |
|-----------------------------|------------------|
| New Purchase or Replacement | New              |
| Useful Life                 | 10 or more years |

---

### Supplemental Attachments

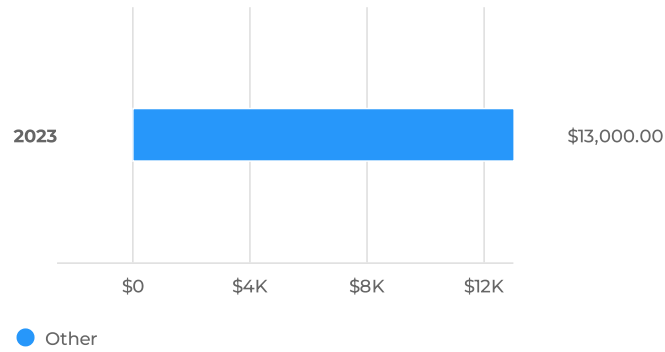
 [ride on blower\(/resource/cleargov-prod/projects/documents/150a9c4317ebea7302b3.pdf\)](/resource/cleargov-prod/projects/documents/150a9c4317ebea7302b3.pdf)

## Capital Cost

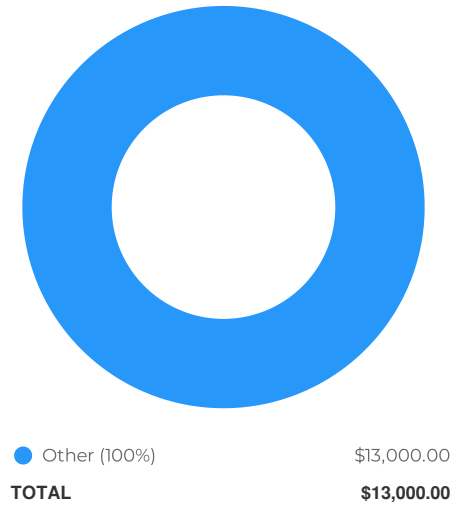
FY2023 Budget  
**\$13,000**

Total Budget (all years)  
**\$13K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

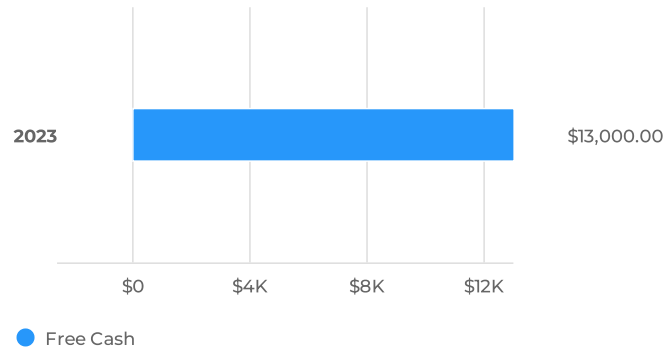
| Capital Cost | FY2023          |
|--------------|-----------------|
| Other        | \$13,000        |
| <b>Total</b> | <b>\$13,000</b> |

## Funding Sources

FY2023 Budget  
**\$13,000**

Total Budget (all years)  
**\$13K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

| Funding Sources | FY2023          |
|-----------------|-----------------|
| Free Cash       | \$13,000        |
| <b>Total</b>    | <b>\$13,000</b> |

This requests information is generated from , Adopted Version.

## Cemetery monument repairs

---

### Overview

|               |                     |
|---------------|---------------------|
| Submitted By  | Paul Goodwin        |
| Request Owner | Paul Goodwin        |
| Department    | Public Works        |
| Type          | Capital Improvement |

---

### Description

Repair older monuments that are in need of it. Hopefully use CPA funds (\$25000 in FY 23/24)

---

### Details

|                 |                   |
|-----------------|-------------------|
| Type of Project | Other improvement |
|-----------------|-------------------|

### Benefit to Community

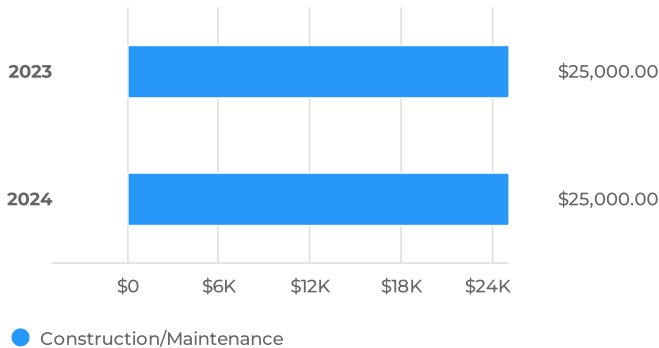
Repair old monuments in cemetery

Capital Cost

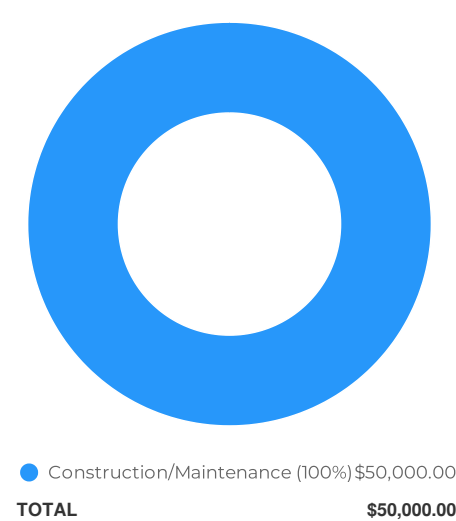
FY2023 Budget  
**\$25,000**

Total Budget (all years)  
**\$50K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



| Capital Cost Breakdown   |          |          |
|--------------------------|----------|----------|
| Capital Cost             | FY2023   | FY2024   |
| Construction/Maintenance | \$25,000 | \$25,000 |
| Total                    | \$25,000 | \$25,000 |

## Funding Sources

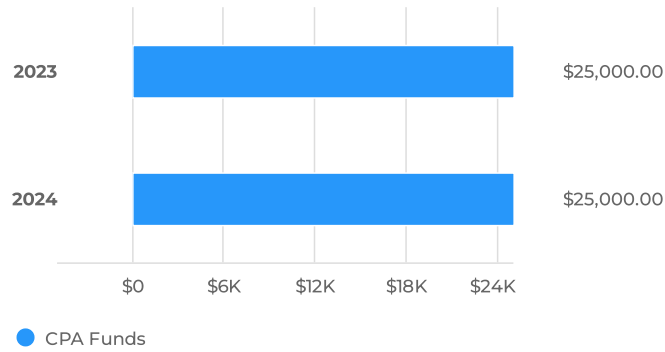
FY2023 Budget

**\$25,000**

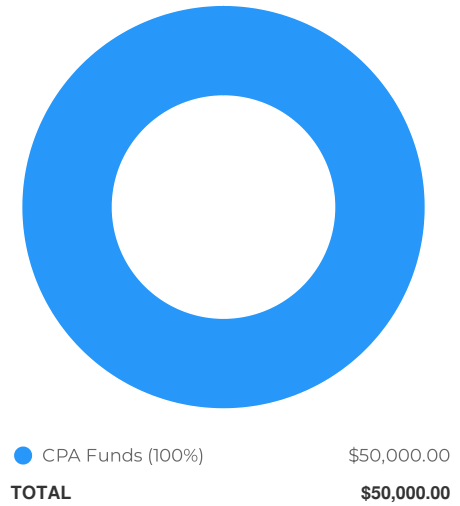
Total Budget (all years)

**\$50K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

| Funding Sources | FY2023          | FY2024          |
|-----------------|-----------------|-----------------|
| CPA Funds       | \$25,000        | \$25,000        |
| <b>Total</b>    | <b>\$25,000</b> | <b>\$25,000</b> |

This requests information is generated from , Adopted Version.

## Couture Field Sign and Welcome to Middleton sign

---

### Overview

|               |                     |
|---------------|---------------------|
| Submitted By  | Paul Goodwin        |
| Request Owner | Paul Goodwin        |
| Department    | Public Works        |
| Type          | Capital Improvement |

---

### Description

New Couture Field sign in the area of Central street. Also replace missing/dilapated welcome to Middleton signs

---

### Details

|                 |               |
|-----------------|---------------|
| Type of Project | Refurbishment |
|-----------------|---------------|

---

### Supplemental Attachments

 <signs/resource/cleargov-prod/projects/documents/08ac0dbefe42f1921e46.pdf>

### Benefit to Community

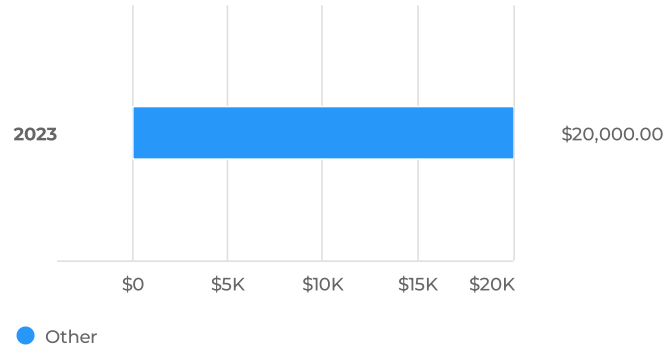
Pride in welcoming visitors to town

## Capital Cost

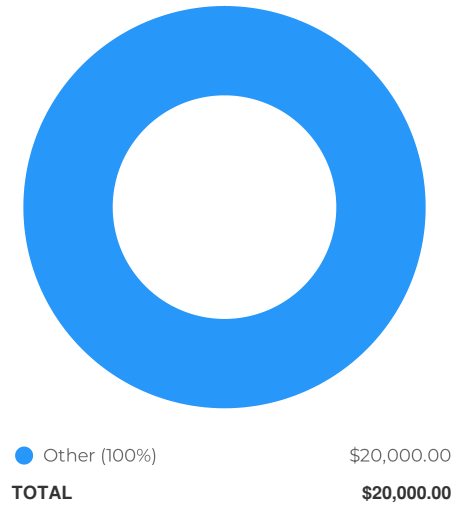
FY2023 Budget  
**\$20,000**

Total Budget (all years)  
**\$20K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

| Capital Cost | FY2023          |
|--------------|-----------------|
| Other        | \$20,000        |
| <b>Total</b> | <b>\$20,000</b> |

Funding Sources

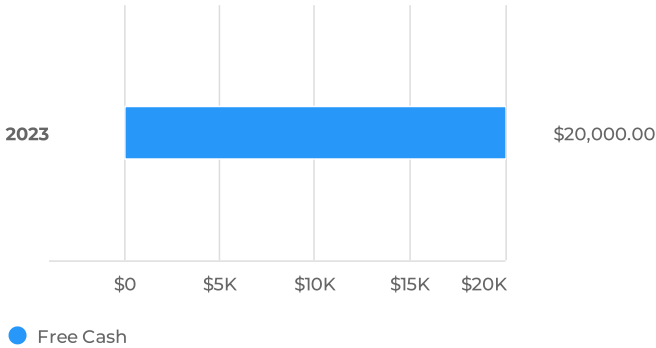
FY2023 Budget

Total Budget (all years)

\$20,000

\$20K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2023   |
| Free Cash                 | \$20,000 |
| Total                     | \$20,000 |

This requests information is generated from , Adopted Version.

New mower

Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Paul Goodwin      |
| Request Owner | Paul Goodwin      |
| Department    | Public Works      |
| Type          | Capital Equipment |

Description

Purchase 2 new mowers. FY 25 and 27

Details

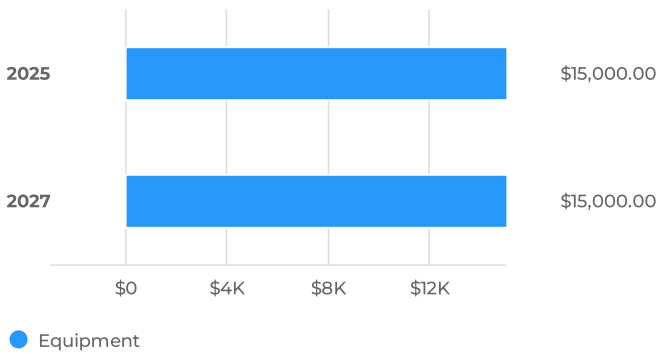
|                             |             |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|

Capital Cost

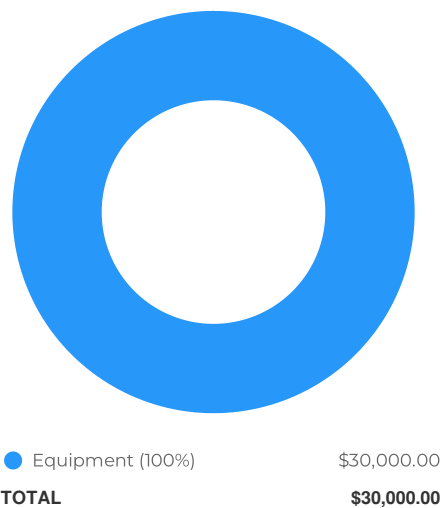
Total Budget (all years)

\$30K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

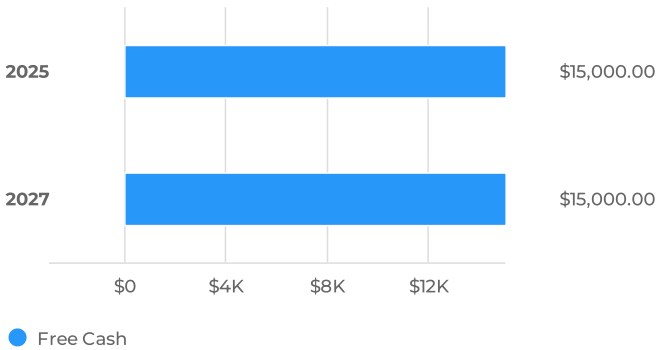


| Capital Cost Breakdown |          |          |
|------------------------|----------|----------|
| Capital Cost           | FY2025   | FY2027   |
| Equipment              | \$15,000 | \$15,000 |
| Total                  | \$15,000 | \$15,000 |

Funding Sources

Total Budget (all years)  
**\$30K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |          |
|---------------------------|----------|----------|
| Funding Sources           | FY2025   | FY2027   |
| Free Cash                 | \$15,000 | \$15,000 |
| Total                     | \$15,000 | \$15,000 |

# Repair wall at Miriam cemetery

## Overview

|               |                     |
|---------------|---------------------|
| Submitted By  | Paul Goodwin        |
| Request Owner | Paul Goodwin        |
| Department    | Public Works        |
| Type          | Capital Improvement |

## Description

Repair wall that is showing signs of needed repair at Mirriam cemetery. Possibly CPA funds

## Details

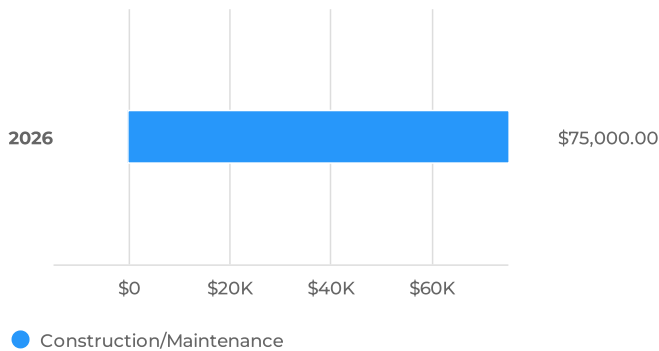
|                 |      |
|-----------------|------|
| Type of Project | None |
|-----------------|------|

## Capital Cost

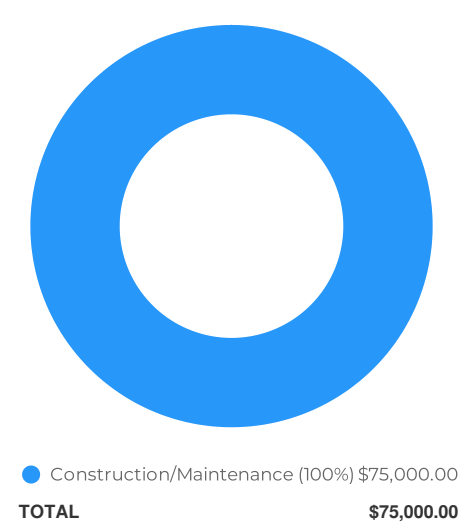
Total Budget (all years)

**\$75K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



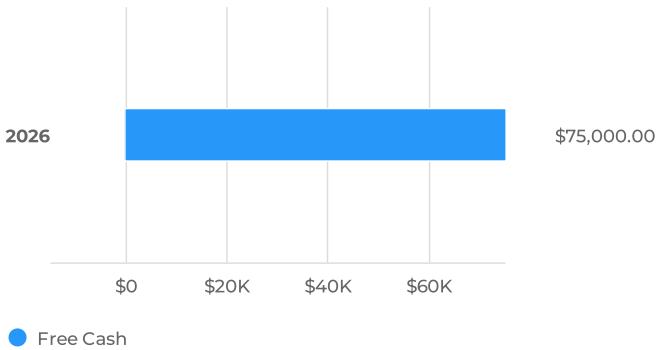
## Capital Cost Breakdown

| Capital Cost             | FY2026          |
|--------------------------|-----------------|
| Construction/Maintenance | \$75,000        |
| <b>Total</b>             | <b>\$75,000</b> |

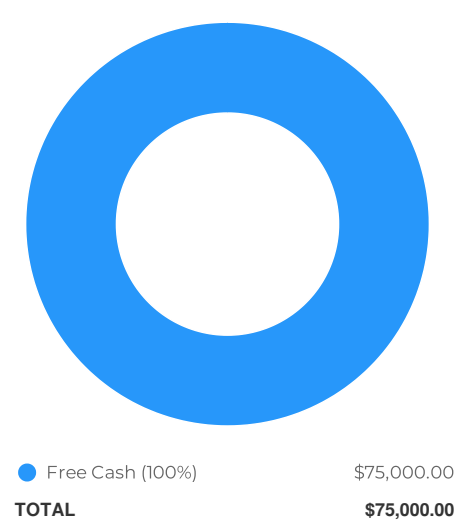
Funding Sources

Total Budget (all years)  
\$75K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2026   |
| Free Cash                 | \$75,000 |
| Total                     | \$75,000 |

This requests information is generated from , Adopted Version.

## **Paving on Flint, Lake, North Liberty, Linda Ann, Hill Dale, Bellview and Riverview Drive**

---

### Overview

|               |                     |
|---------------|---------------------|
| Submitted By  | Paul Goodwin        |
| Request Owner | Paul Goodwin        |
| Department    | Public Works        |
| Type          | Capital Improvement |

---

### Description

Using \$300K of Chapter 90 funds and some of \$100K Additional from town. Paving the above mentioned roads.

FY 24 will be Milling/paving on Kimberly, James, Erin and Sgt. Roode.

---

### Details

|                 |                        |
|-----------------|------------------------|
| Type of Project | Resurface Current Road |
|-----------------|------------------------|

### Benefit to Community

New road surface

Capital Cost

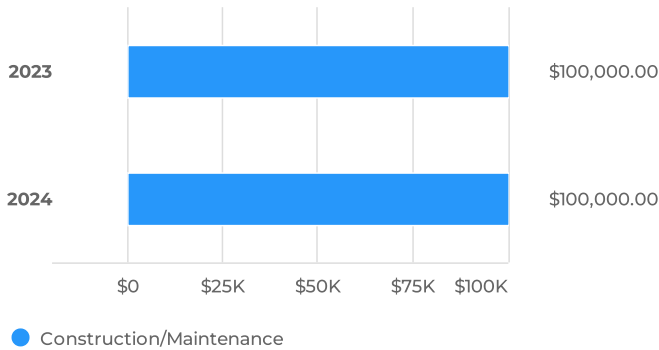
FY2023 Budget

Total Budget (all years)

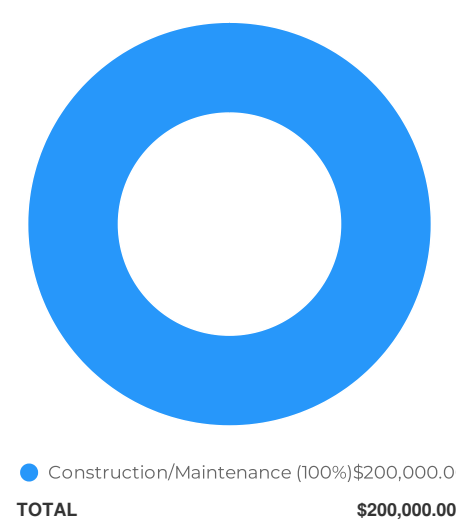
\$100,000

\$200K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



| Capital Cost Breakdown   |           |           |
|--------------------------|-----------|-----------|
| Capital Cost             | FY2023    | FY2024    |
| Construction/Maintenance | \$100,000 | \$100,000 |
| Total                    | \$100,000 | \$100,000 |

Funding Sources

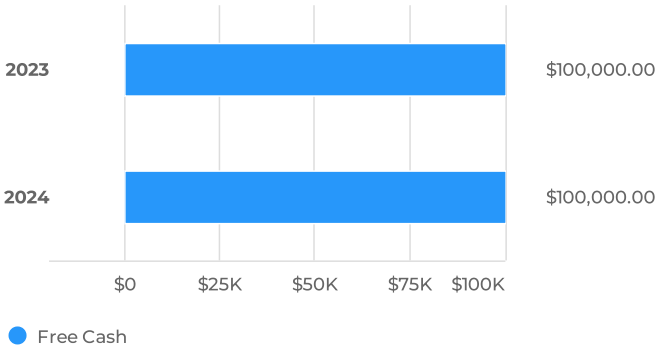
FY2023 Budget

Total Budget (all years)

\$100,000

\$200K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |           |           |
|---------------------------|-----------|-----------|
| Funding Sources           | FY2023    | FY2024    |
| Free Cash                 | \$100,000 | \$100,000 |
| Total                     | \$100,000 | \$100,000 |

This requests information is generated from , Adopted Version.

## Boston St sidewalk construction & East St sidewalk design

---

### Overview

|               |                     |
|---------------|---------------------|
| Submitted By  | Paul Goodwin        |
| Request Owner | Paul Goodwin        |
| Department    | Public Works        |
| Type          | Capital Improvement |

---

### Description

Construct new sidewalk on Boston St.(Wildwood to Peabody) Design new sidewalk on East St(62 to Locust)

---

### Details

|                 |          |
|-----------------|----------|
| Type of Project | New Road |
|-----------------|----------|

### Benefit to Community

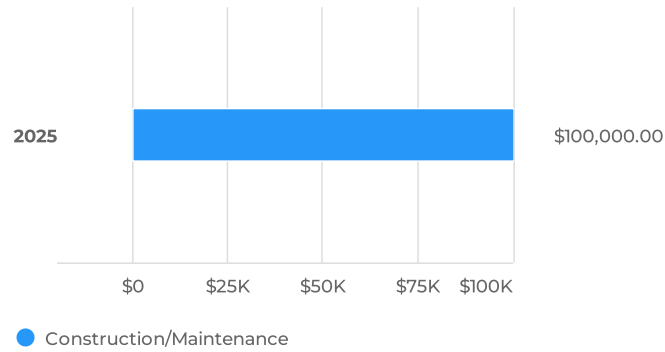
More sidewalks

## Capital Cost

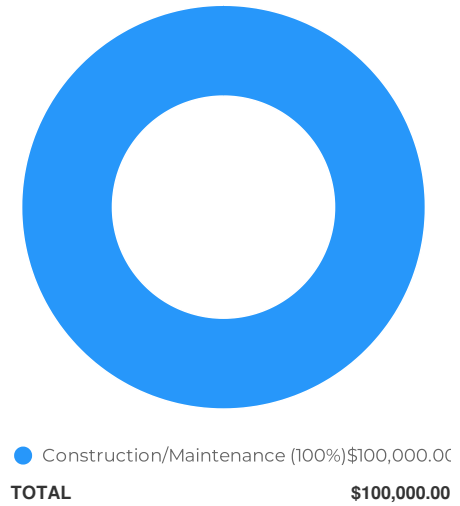
Total Budget (all years)

**\$100K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



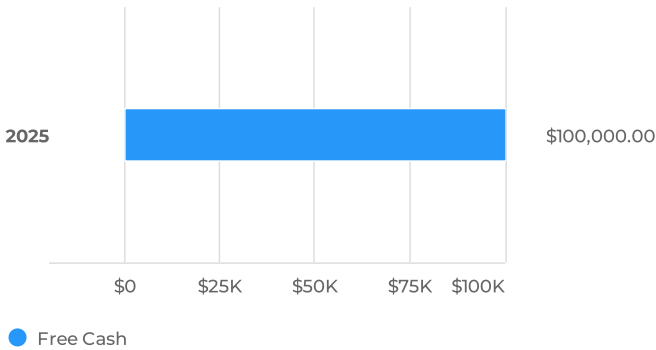
### Capital Cost Breakdown

| Capital Cost             | FY2025           |
|--------------------------|------------------|
| Construction/Maintenance | \$100,000        |
| <b>Total</b>             | <b>\$100,000</b> |

Funding Sources

Total Budget (all years)  
\$100K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |           |
|---------------------------|-----------|
| Funding Sources           | FY2025    |
| Free Cash                 | \$100,000 |
| Total                     | \$100,000 |

This requests information is generated from , Adopted Version.

## Milling/Paving Forest, Essex and portion of Maple

---

### Overview

|               |                     |
|---------------|---------------------|
| Submitted By  | Paul Goodwin        |
| Request Owner | Paul Goodwin        |
| Department    | Public Works        |
| Type          | Capital Improvement |

---

### Description

Mill and pave above roads in FY 26 and FY 27

---

### Details

|                 |                        |
|-----------------|------------------------|
| Type of Project | Resurface Current Road |
|-----------------|------------------------|

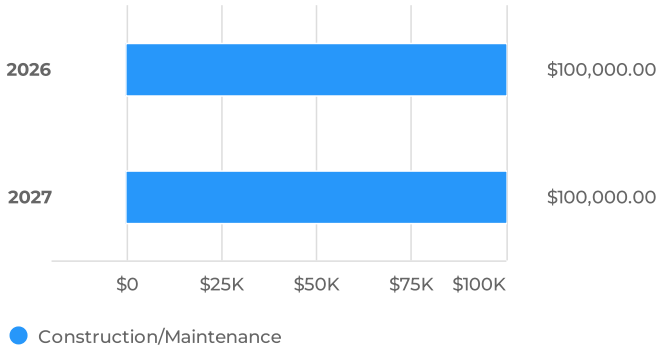
### Benefit to Community

New road surface

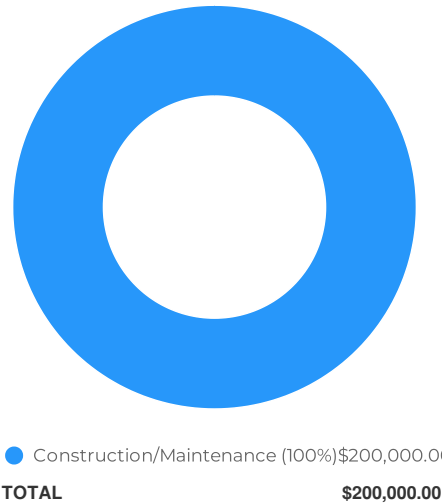
Capital Cost

Total Budget (all years)  
**\$200K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

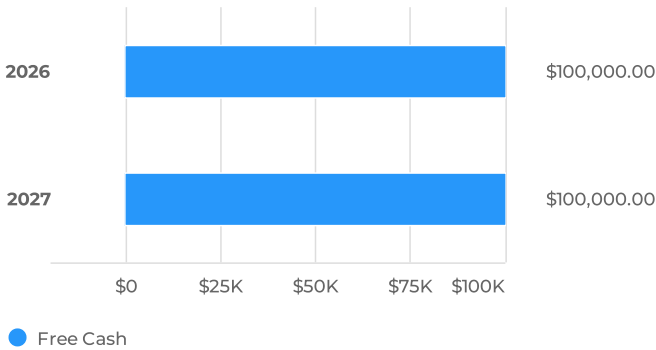


| Capital Cost Breakdown   |           |           |
|--------------------------|-----------|-----------|
| Capital Cost             | FY2026    | FY2027    |
| Construction/Maintenance | \$100,000 | \$100,000 |
| Total                    | \$100,000 | \$100,000 |

Funding Sources

Total Budget (all years)  
\$200K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |           |           |
|---------------------------|-----------|-----------|
| Funding Sources           | FY2026    | FY2027    |
| Free Cash                 | \$100,000 | \$100,000 |
| Total                     | \$100,000 | \$100,000 |

This requests information is generated from , Adopted Version.

## New truck #12 Rack Body

---

### Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Paul Goodwin      |
| Request Owner | Paul Goodwin      |
| Department    | Public Works      |
| Type          | Capital Equipment |

---

### Description

Truck replacement

---

### Details

|                             |                  |
|-----------------------------|------------------|
| New Purchase or Replacement | Replacement      |
| Useful Life                 | 10 or more years |

---

### Supplemental Attachments

 [Truck #12\(/resource/cleargov-prod/projects/documents/ee8a10aa0a49bd64c6e2.pdf\)](/resource/cleargov-prod/projects/documents/ee8a10aa0a49bd64c6e2.pdf)

Capital Cost

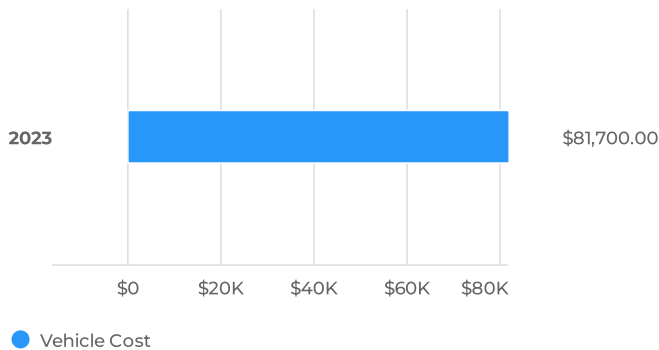
FY2023 Budget

Total Budget (all years)

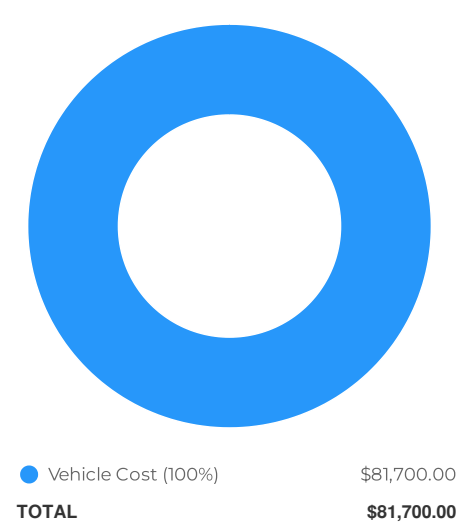
\$81,700

\$81.7K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



| Capital Cost Breakdown |          |
|------------------------|----------|
| Capital Cost           | FY2023   |
| Vehicle Cost           | \$81,700 |
| Total                  | \$81,700 |

Funding Sources

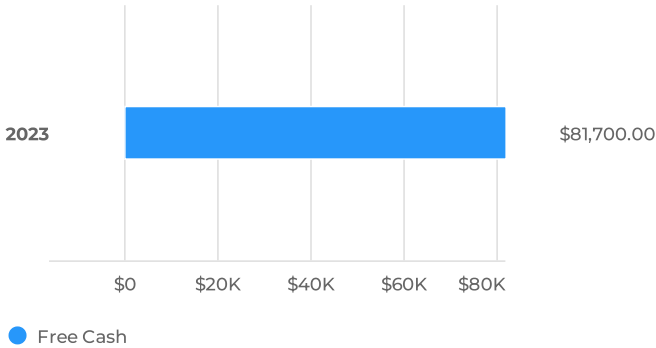
FY2023 Budget

Total Budget (all years)

\$81,700

\$81.7K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2023   |
| Free Cash                 | \$81,700 |
| Total                     | \$81,700 |

This requests information is generated from , Adopted Version.

## Truck #5 One ton dump

---

### Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Paul Goodwin      |
| Request Owner | Paul Goodwin      |
| Department    | Public Works      |
| Type          | Capital Equipment |

---

### Description

Truck replacement

---

### Details

|                             |                  |
|-----------------------------|------------------|
| New Purchase or Replacement | Replacement      |
| Useful Life                 | 10 or more years |

---

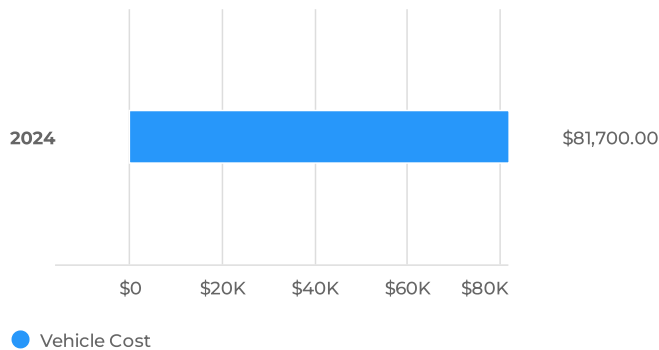
### Supplemental Attachments

 [TRUCK #5\(/resource/cleargov-prod/projects/documents/a04a07a9c76a57142db7.pdf\)](/resource/cleargov-prod/projects/documents/a04a07a9c76a57142db7.pdf)

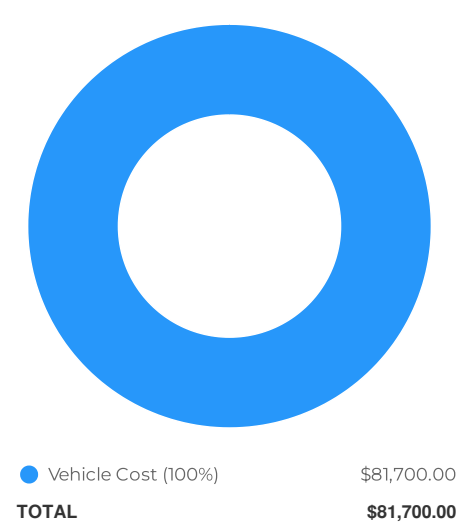
Capital Cost

Total Budget (all years)  
**\$81.7K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



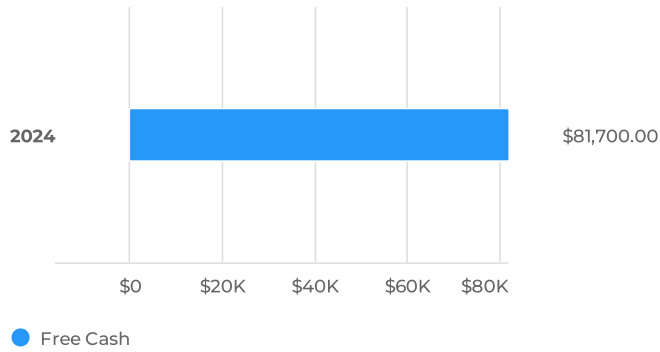
| Capital Cost Breakdown |          |
|------------------------|----------|
| Capital Cost           | FY2024   |
| Vehicle Cost           | \$81,700 |
| Total                  | \$81,700 |

## Funding Sources

Total Budget (all years)

**\$81.7K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

| Funding Sources | FY2024          |
|-----------------|-----------------|
| Free Cash       | \$81,700        |
| <b>Total</b>    | <b>\$81,700</b> |

This requests information is generated from , Adopted Version.

## Replace car #1 with pick up

---

### Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Paul Goodwin      |
| Request Owner | Paul Goodwin      |
| Department    | Public Works      |
| Type          | Capital Equipment |

---

### Description

Replace explorer with truck

---

### Details

|                             |                  |
|-----------------------------|------------------|
| New Purchase or Replacement | Replacement      |
| Useful Life                 | 10 or more years |

---

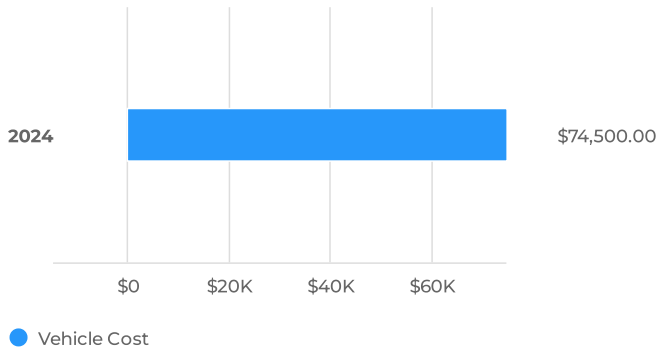
### Supplemental Attachments

 Explorer replacement(/resource/cleargov-prod/projects/documents/c3f7ee0e106341ca2fae.pdf)

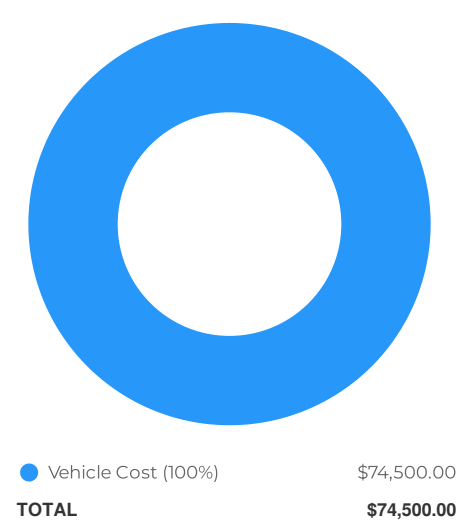
Capital Cost

Total Budget (all years)  
**\$74.5K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

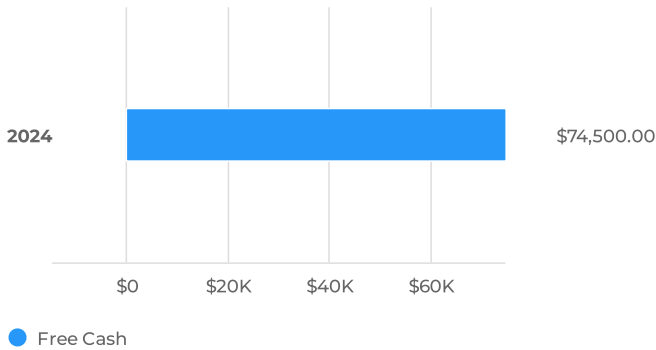


| Capital Cost Breakdown |          |
|------------------------|----------|
| Capital Cost           | FY2024   |
| Vehicle Cost           | \$74,500 |
| Total                  | \$74,500 |

Funding Sources

Total Budget (all years)  
\$74.5K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2024   |
| Free Cash                 | \$74,500 |
| Total                     | \$74,500 |

This requests information is generated from , Adopted Version.

## Replace truck #7 or #14 which ever is worse

---

### Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Paul Goodwin      |
| Request Owner | Paul Goodwin      |
| Department    | Public Works      |
| Type          | Capital Equipment |

---

### Description

2 large sanders, Replace the one with most need in fy 25. Next one in FY 27

---

### Details

|                             |                  |
|-----------------------------|------------------|
| New Purchase or Replacement | Replacement      |
| Useful Life                 | 10 or more years |

---

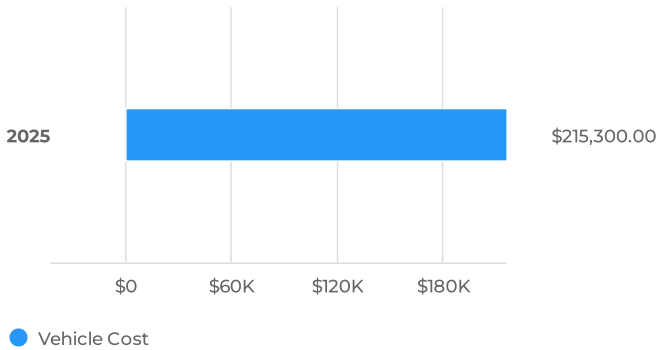
### Supplemental Attachments

 truck #7 or #14(/resource/cleargov-prod/projects/documents/1c9787b18c2c13c0b9ac.pdf)

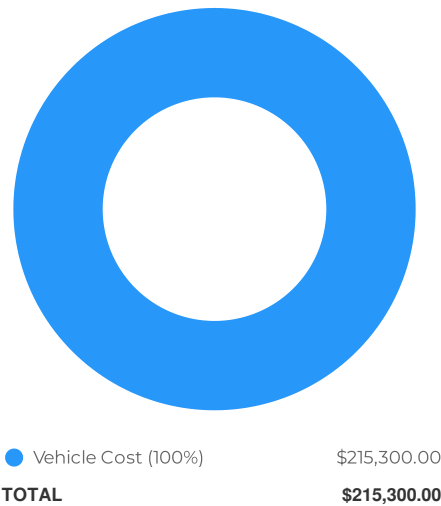
Capital Cost

Total Budget (all years)  
**\$215.3K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

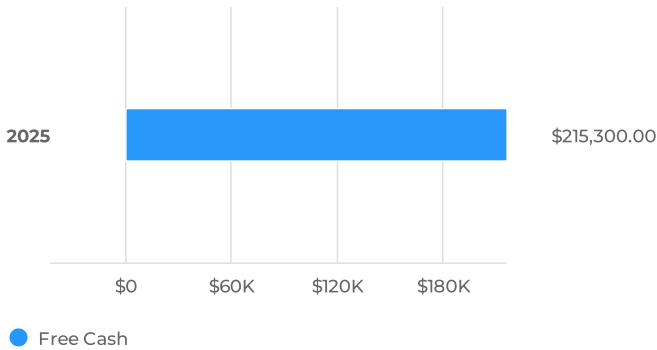


| Capital Cost Breakdown |           |
|------------------------|-----------|
| Capital Cost           | FY2025    |
| Vehicle Cost           | \$215,300 |
| Total                  | \$215,300 |

Funding Sources

Total Budget (all years)  
\$215.3K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |           |
|---------------------------|-----------|
| Funding Sources           | FY2025    |
| Free Cash                 | \$215,300 |
| Total                     | \$215,300 |

This requests information is generated from , Adopted Version.

## New Bobcat

### Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Paul Goodwin      |
| Request Owner | Paul Goodwin      |
| Department    | Public Works      |
| Type          | Capital Equipment |

### Description

Replacement. May be able to prolong, depending on maintenance and hours

### Details

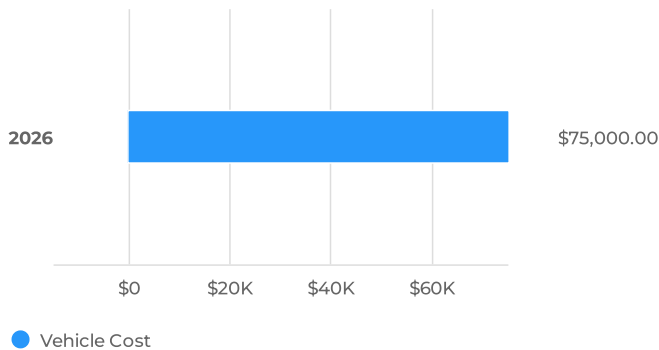
|                             |                  |
|-----------------------------|------------------|
| New Purchase or Replacement | Replacement      |
| Useful Life                 | 10 or more years |

### Capital Cost

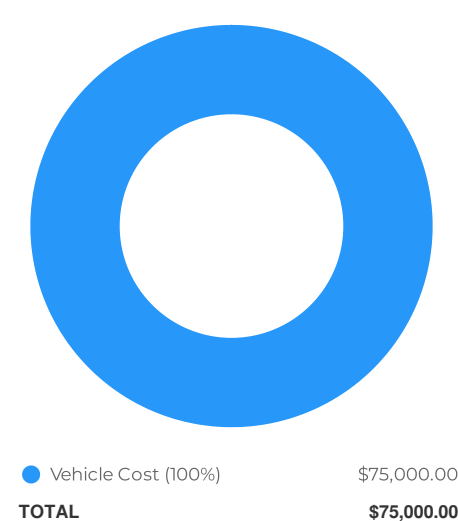
Total Budget (all years)

**\$75K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



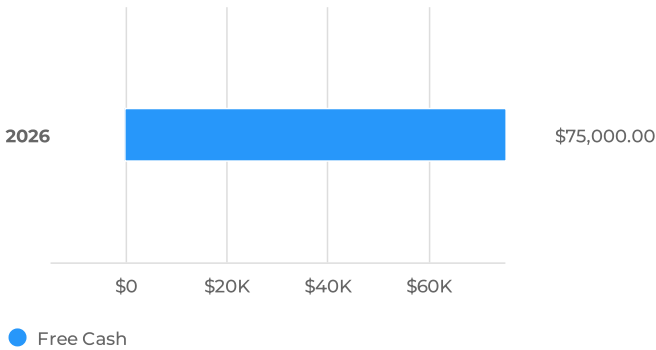
### Capital Cost Breakdown

| Capital Cost | FY2026          |
|--------------|-----------------|
| Vehicle Cost | \$75,000        |
| <b>Total</b> | <b>\$75,000</b> |

Funding Sources

Total Budget (all years)  
\$75K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2026   |
| Free Cash                 | \$75,000 |
| Total                     | \$75,000 |

This requests information is generated from , Adopted Version.

## Purchase loader

### Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Paul Goodwin      |
| Request Owner | Paul Goodwin      |
| Department    | Public Works      |
| Type          | Capital Equipment |

### Description

Loader replacement. May be able to prolong, depending on required maintenance or hours/need

### Details

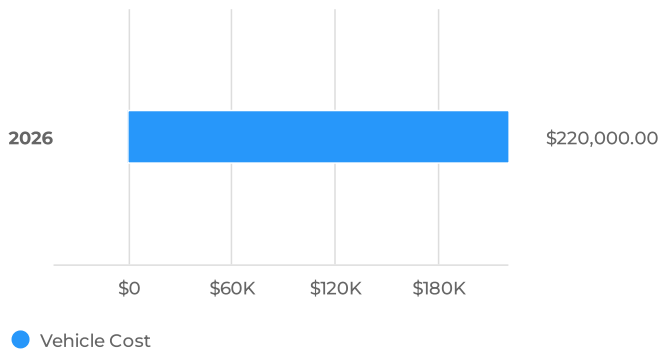
|                             |                  |
|-----------------------------|------------------|
| New Purchase or Replacement | Replacement      |
| Useful Life                 | 10 or more years |

### Capital Cost

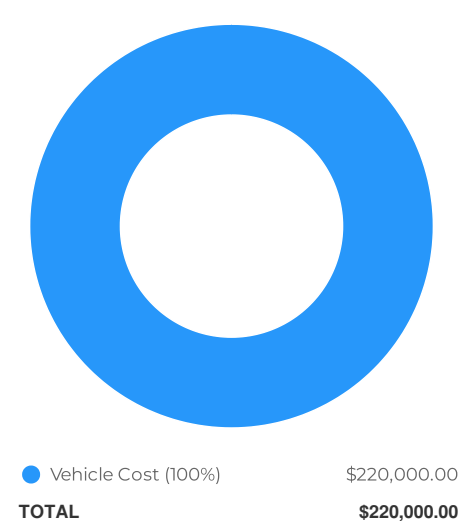
Total Budget (all years)

**\$220K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



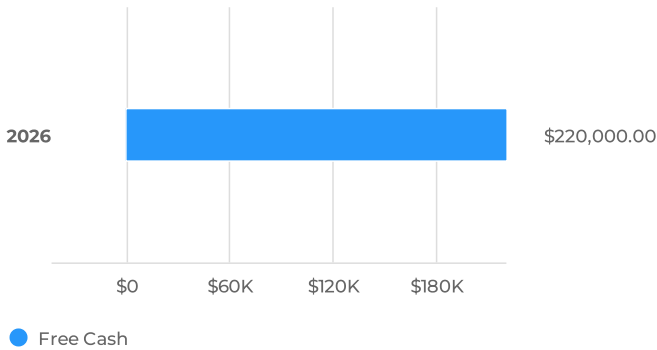
### Capital Cost Breakdown

| Capital Cost | FY2026           |
|--------------|------------------|
| Vehicle Cost | \$220,000        |
| <b>Total</b> | <b>\$220,000</b> |

Funding Sources

Total Budget (all years)  
**\$220K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |           |
|---------------------------|-----------|
| Funding Sources           | FY2026    |
| Free Cash                 | \$220,000 |
| Total                     | \$220,000 |

This requests information is generated from , Adopted Version.

## Replace truck #1 Pickup

---

### Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Paul Goodwin      |
| Request Owner | Paul Goodwin      |
| Department    | Public Works      |
| Type          | Capital Equipment |

---

### Description

Replace pickup truck


---

### Details

|                             |                  |
|-----------------------------|------------------|
| New Purchase or Replacement | Replacement      |
| Useful Life                 | 10 or more years |

---

### Supplemental Attachments

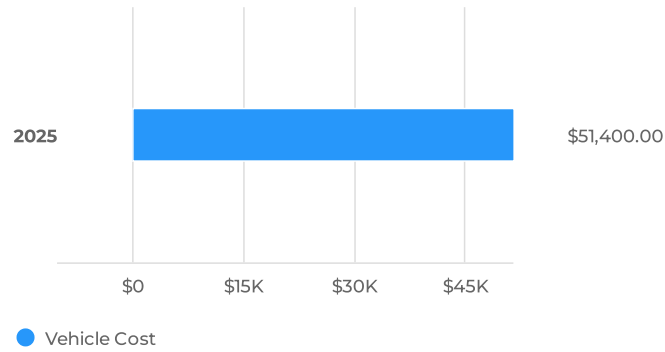
 Truck #1(/resource/cleargov-prod/projects/documents/e43b2340916837bc4561.pdf)

## Capital Cost

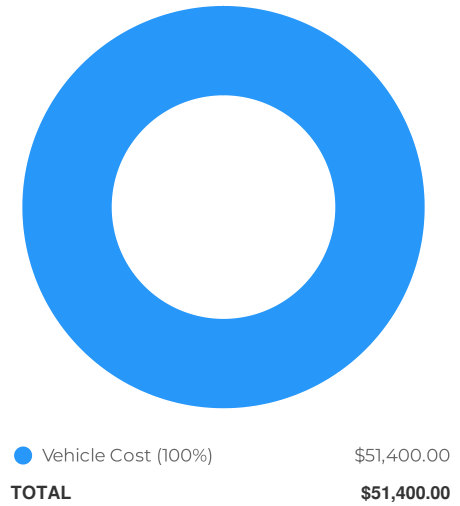
Total Budget (all years)

**\$51.4K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

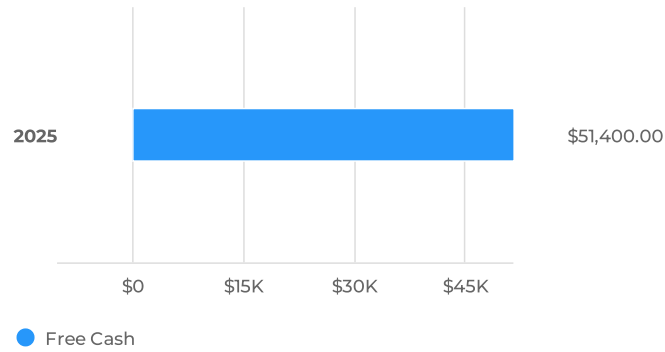
| Capital Cost | FY2025          |
|--------------|-----------------|
| Vehicle Cost | \$51,400        |
| <b>Total</b> | <b>\$51,400</b> |

## Funding Sources

Total Budget (all years)

\$51.4K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |                 |
|---------------------------|-----------------|
| Funding Sources           | FY2025          |
| Free Cash                 | \$51,400        |
| <b>Total</b>              | <b>\$51,400</b> |

This requests information is generated from , Adopted Version.

Rail Trail

Overview

|               |                     |
|---------------|---------------------|
| Submitted By  | Sarah Wood          |
| Request Owner | Sarah Wood          |
| Department    | Public Works        |
| Type          | Capital Improvement |

Description

Additional funding for rail trail project

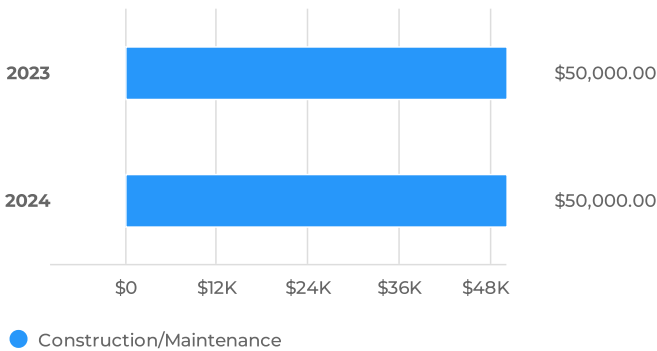
Details

|                 |                   |
|-----------------|-------------------|
| Type of Project | Other improvement |
|-----------------|-------------------|

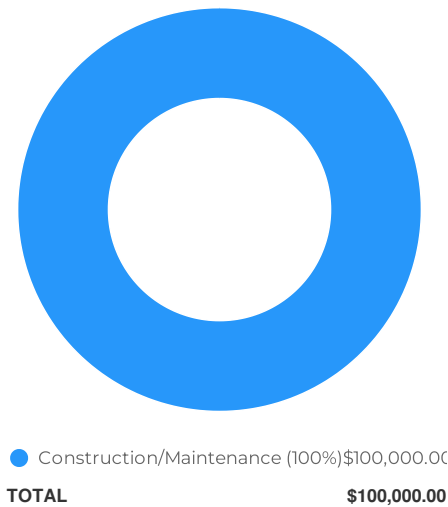
Capital Cost

|               |                          |
|---------------|--------------------------|
| FY2023 Budget | Total Budget (all years) |
| \$50,000      | \$100K                   |

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



| Capital Cost Breakdown   |          |          |
|--------------------------|----------|----------|
| Capital Cost             | FY2023   | FY2024   |
| Construction/Maintenance | \$50,000 | \$50,000 |
| Total                    | \$50,000 | \$50,000 |

Funding Sources

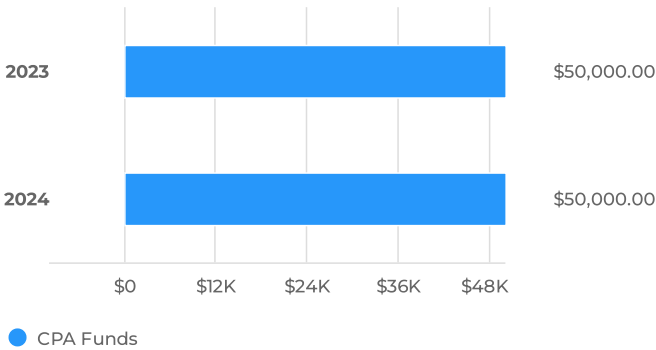
FY2023 Budget

Total Budget (all years)

\$50,000

\$100K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |          |
|---------------------------|----------|----------|
| Funding Sources           | FY2023   | FY2024   |
| CPA Funds                 | \$50,000 | \$50,000 |
| Total                     | \$50,000 | \$50,000 |

---

# **SNOW AND ICE REMOVAL REQUESTS**

---

This requests information is generated from , Adopted Version.

# Repair salt storage building

## Overview

|               |                      |
|---------------|----------------------|
| Submitted By  | Paul Goodwin         |
| Request Owner | Paul Goodwin         |
| Department    | Snow and Ice Removal |
| Type          | Capital Improvement  |

## Description

Repairs to salt storage building

## Details

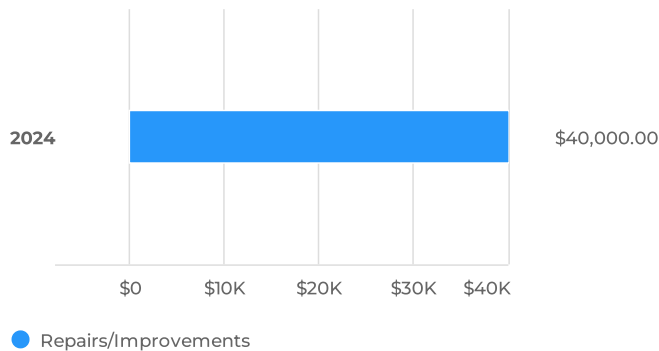
|                 |               |
|-----------------|---------------|
| Type of Project | Refurbishment |
|-----------------|---------------|

## Capital Cost

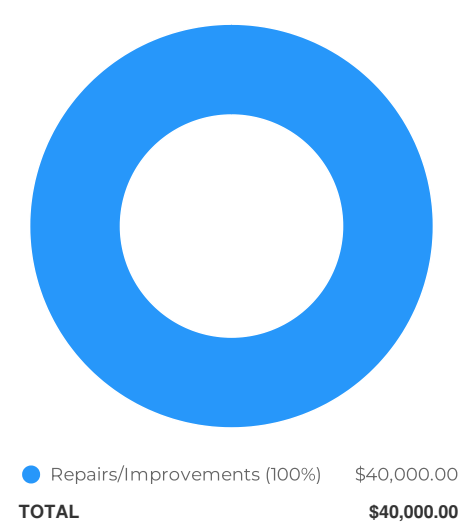
Total Budget (all years)

\$40K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



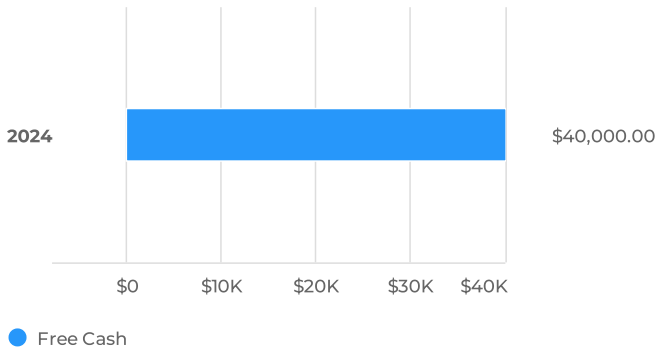
## Capital Cost Breakdown

| Capital Cost         | FY2024          |
|----------------------|-----------------|
| Repairs/Improvements | \$40,000        |
| <b>Total</b>         | <b>\$40,000</b> |

Funding Sources

Total Budget (all years)  
\$40K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2024   |
| Free Cash                 | \$40,000 |
| Total                     | \$40,000 |

---

# **ASSESSORS REQUESTS**

---

This requests information is generated from , Adopted Version.

## NearMap and PushPin services

---

### Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | bradford swanson  |
| Request Owner | bradford swanson  |
| Department    | Assessors         |
| Type          | Capital Equipment |

---

### Description

NearMap is a high resolution digital aerial photography program with 3 annual views. It can be overlaid with existing GIS layers. PushPin is a tool used with NearMap to identify changes on a parcel to indicate new construction or changes to existing construction. Many towns have used this to identify new growth not captured through the permit process. We would like to do this for FY2023 to review any potential missing growth.

Other departments can use this software for their respective purposes.

Cost can be borne via Free Cash or potentially ARPA funding.

---

### Details

|                             |     |
|-----------------------------|-----|
| New Purchase or Replacement | New |
|-----------------------------|-----|

---

### Supplemental Attachments

 [NearMap and PushPin\(/resource/cleargov-prod/projects/documents/5fdaba94241aefd7c481.pdf\)](/resource/cleargov-prod/projects/documents/5fdaba94241aefd7c481.pdf)  
software

 [NearMap and PushPin\(/resource/cleargov-prod/projects/documents/f1224d04dcd1ccc096d9.pdf\)](/resource/cleargov-prod/projects/documents/f1224d04dcd1ccc096d9.pdf)  
quote

Capital Cost

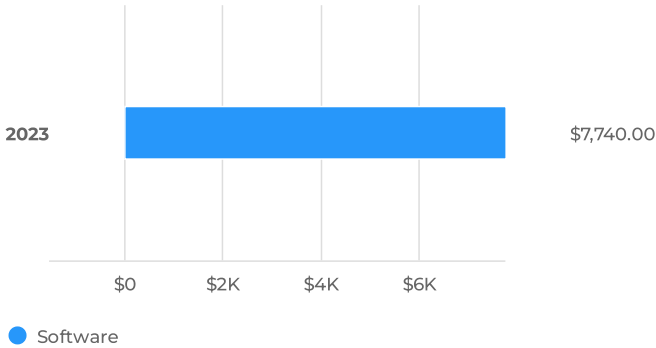
FY2023 Budget

Total Budget (all years)

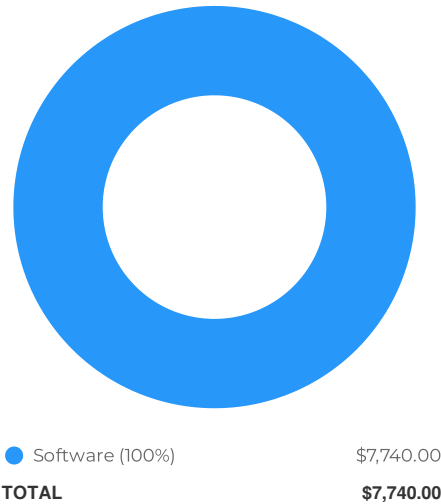
\$7,740

\$7.74K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



| Capital Cost Breakdown |         |
|------------------------|---------|
| Capital Cost           | FY2023  |
| Software               | \$7,740 |
| Total                  | \$7,740 |

Funding Sources

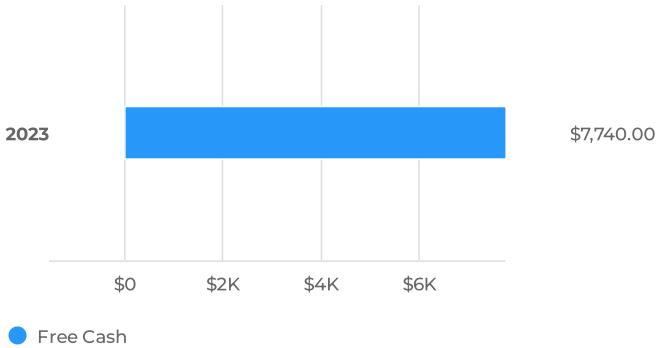
FY2023 Budget

Total Budget (all years)

\$7,740

\$7.74K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |         |
|---------------------------|---------|
| Funding Sources           | FY2023  |
| Free Cash                 | \$7,740 |
| Total                     | \$7,740 |

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# **TOWN CLERK REQUESTS**

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This requests information is generated from , Adopted Version.

## Elections/Polling Location Equipment

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### Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Ilene Twiss       |
| Request Owner | Ilene Twiss       |
| Department    | Town Clerk        |
| Type          | Capital Equipment |

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### Description

#### TOWN OF MIDDLETON

#### *Office of the Town Clerk*

TO: Andrew Sheehan, Town Administrator

FROM: Ilene Twiss, Town Clerk

DATE: February 3, 2022

SUBJECT: Capital Budget Back-Up **Elections/Polling Location Equipment**

I am proposing an article for the Town Clerk's FY 23 Capital Budget to acquire funding for additional Elections/Polling Equipment. With the conclusion of the 202 Federal Census, Middleton now has a third precinct. As a result, we will need to expand our inventory to include the following items:

1. Voting Booths
2. Precinct Ballot/Supply Suitcases
3. Retractable Stanchions
4. Sign Holders for Stanchions
5. Precinct Signage-Retractable Banner Stands
6. Tripod Sign Mounting System

#### **Proposed Budget Price for Elections/Polling Location Equipment:**

**\$7,156.08**

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### Details

|                             |     |
|-----------------------------|-----|
| New Purchase or Replacement | New |
|-----------------------------|-----|

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### Supplemental Attachments

 Ilene Twiss(/resource/cleargov-prod/projects/documents/6e6a31b2c644125eb0dc.pdf)

FY 23 Capital Items-Town Clerk

Capital Cost

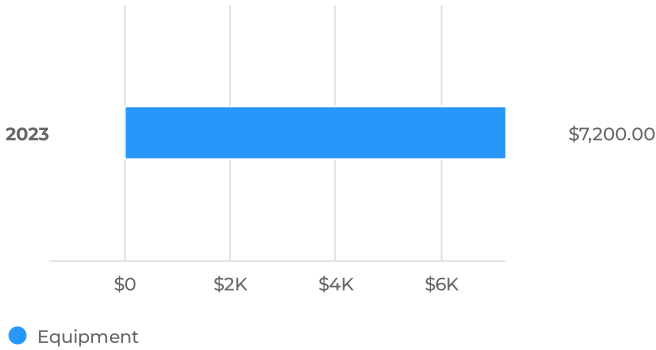
FY2023 Budget

Total Budget (all years)

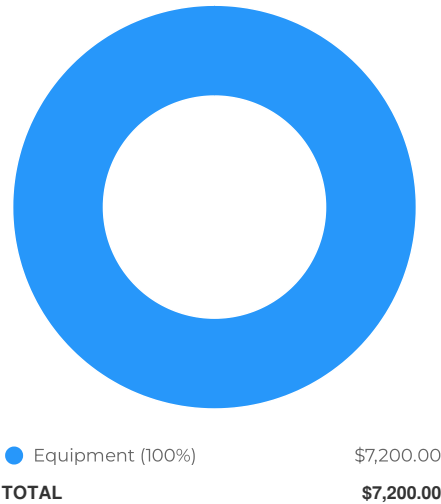
\$7,200

\$7.2K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



| Capital Cost Breakdown |         |
|------------------------|---------|
| Capital Cost           | FY2023  |
| Equipment              | \$7,200 |
| Total                  | \$7,200 |

Funding Sources

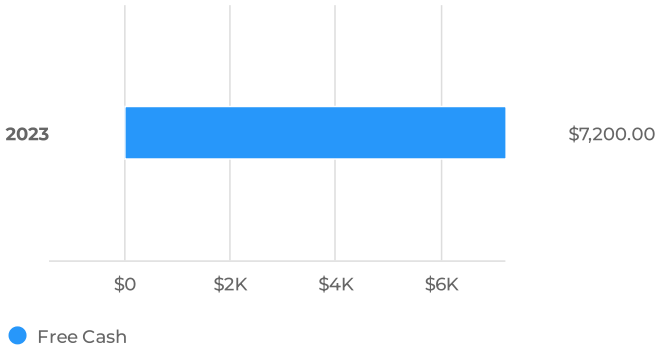
FY2023 Budget

Total Budget (all years)

\$7,200

\$7.2K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |         |
|---------------------------|---------|
| Funding Sources           | FY2023  |
| Free Cash                 | \$7,200 |
| Total                     | \$7,200 |

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# **FIRE REQUESTS**

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This requests information is generated from , Adopted Version.

## Radio Equipment

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### Overview

|               |                          |
|---------------|--------------------------|
| Submitted By  | Tom Martinuk, Fire Chief |
| Request Owner | Tom Martinuk, Fire Chief |
| Department    | Fire                     |
| Type          | Other                    |

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### Description

These funds will be used to replace aging field equipment vital to the radio communications of the Fire and Police departments. This equipment is twenty years old, not supported by the manufacturer and difficult to obtain parts.

Included:Back up base stations , four satellite receivers. All this equipment will serve both the Fire and Police.

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### Supplemental Attachments

 [Radio equipment\(/resource/cleargov-prod/projects/documents/b66c33687504537b8f70.pdf\)](/resource/cleargov-prod/projects/documents/b66c33687504537b8f70.pdf)

Radio Equipment

 [Radio equipment\(/resource/cleargov-prod/projects/documents/460c8dfe9d5f4e5d644d.pdf\)](/resource/cleargov-prod/projects/documents/460c8dfe9d5f4e5d644d.pdf)

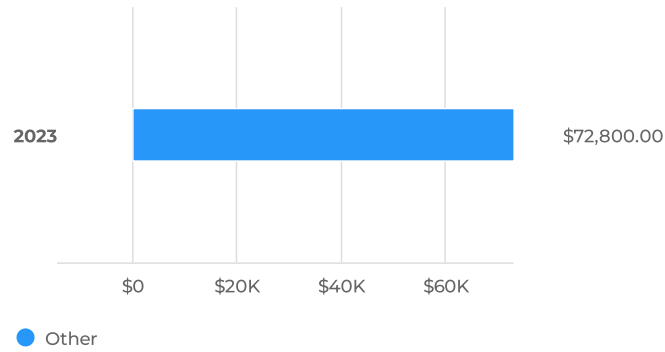
Radio Equipment

## Capital Cost

FY2023 Budget  
**\$72,800**

Total Budget (all years)  
**\$72.8K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

| Capital Cost | FY2023          |
|--------------|-----------------|
| Other        | \$72,800        |
| <b>Total</b> | <b>\$72,800</b> |

Funding Sources

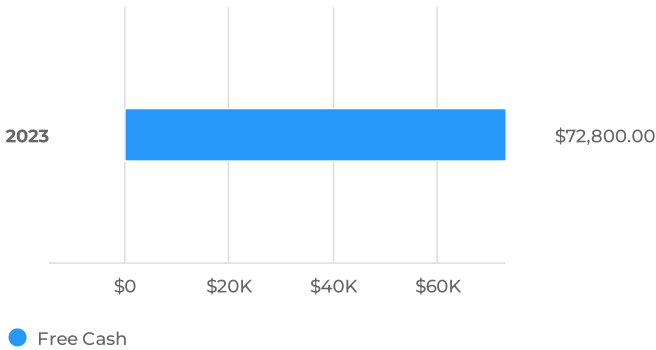
FY2023 Budget

Total Budget (all years)

\$72,800

\$72.8K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2023   |
| Free Cash                 | \$72,800 |
| Total                     | \$72,800 |

This requests information is generated from , Adopted Version.

## Fire alarm material

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### Overview

|               |                          |
|---------------|--------------------------|
| Submitted By  | Tom Martinuk, Fire Chief |
| Request Owner | Tom Martinuk, Fire Chief |
| Department    | Fire                     |
| Type          | Capital Equipment        |

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### Description

These funds will be used for repairs and replacement of the existing fire alarm circuits, wire and associated equipment. We have been working diligently, at very little cost to the town, to reduce and refine the current fire alarm system so that it can be maintained and useful.

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### Details

|                             |             |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|

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### Supplemental Attachments

 [Fire Alarm\(/resource/cleargov-prod/projects/documents/e792e153d1e74c15460f.pdf\)](/resource/cleargov-prod/projects/documents/e792e153d1e74c15460f.pdf)

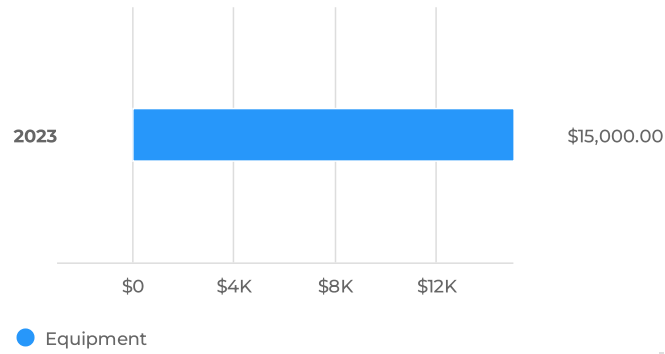
Fire Alarm

## Capital Cost

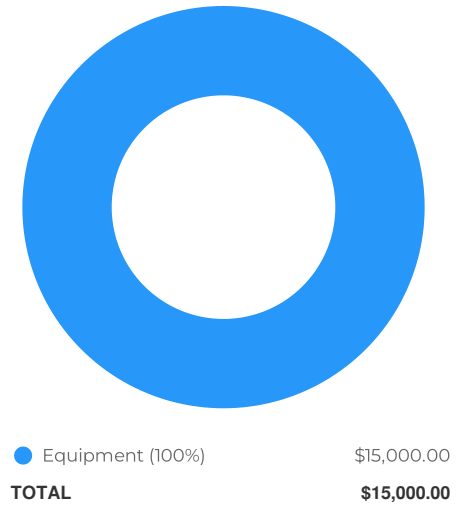
FY2023 Budget  
**\$15,000**

Total Budget (all years)  
**\$15K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

| Capital Cost | FY2023          |
|--------------|-----------------|
| Equipment    | \$15,000        |
| <b>Total</b> | <b>\$15,000</b> |

Funding Sources

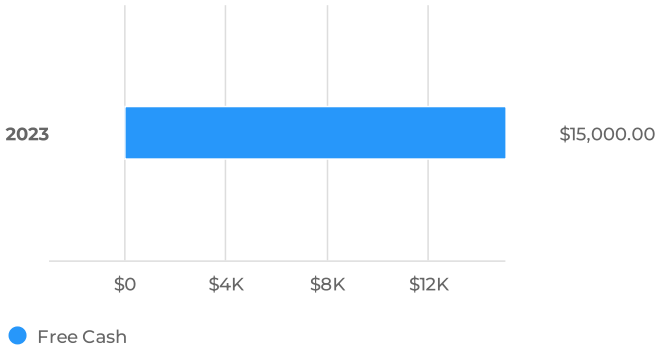
FY2023 Budget

Total Budget (all years)

\$15,000

\$15K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2023   |
| Free Cash                 | \$15,000 |
| Total                     | \$15,000 |

This requests information is generated from , Adopted Version.

## Ice Rescue Sled

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### Overview

|               |                          |
|---------------|--------------------------|
| Submitted By  | Tom Martinuk, Fire Chief |
| Request Owner | Tom Martinuk, Fire Chief |
| Department    | Fire                     |
| Type          | Capital Equipment        |

---

### Description

These funds will be used to purchase an ice rescue sled and associated equipment used for ice rescues. This will replace a piece of equipment we received from Coast Guard surplus five years ago.

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### Details

|                             |             |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|

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### Supplemental Attachments

 Ice Sled(/resource/cleargov-prod/projects/documents/58f0608b73ff1218f958.pdf)

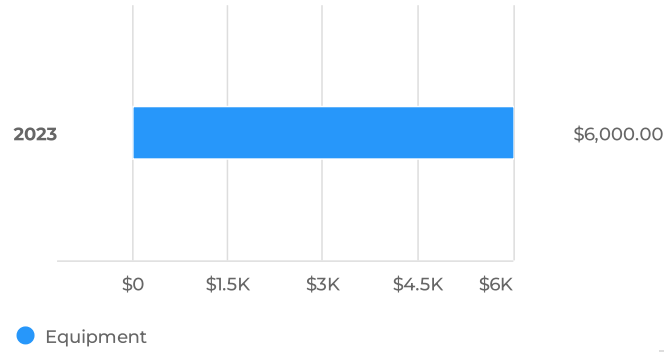
Ice Sled

## Capital Cost

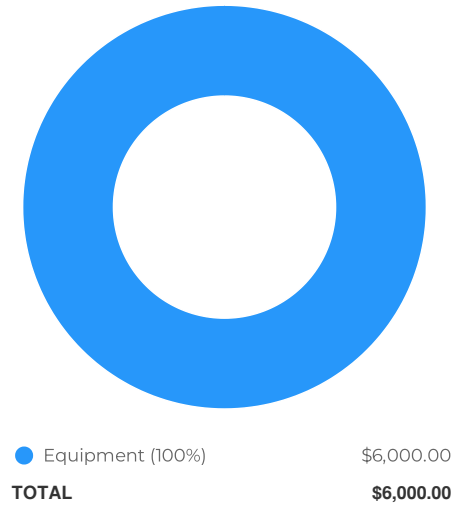
FY2023 Budget  
**\$6,000**

Total Budget (all years)  
**\$6K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

| Capital Cost | FY2023         |
|--------------|----------------|
| Equipment    | \$6,000        |
| <b>Total</b> | <b>\$6,000</b> |

Funding Sources

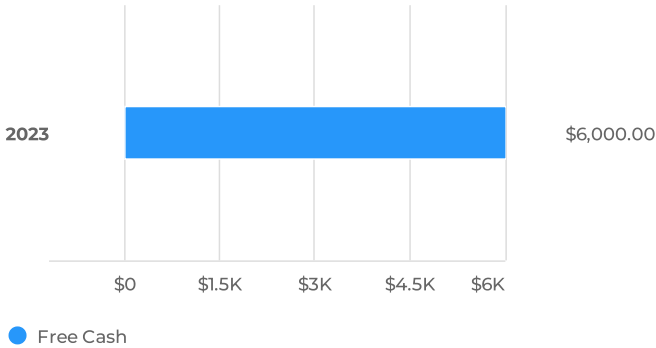
FY2023 Budget

Total Budget (all years)

\$6,000

\$6K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |         |
|---------------------------|---------|
| Funding Sources           | FY2023  |
| Free Cash                 | \$6,000 |
| Total                     | \$6,000 |

This requests information is generated from , Adopted Version.

## Replace Marine 1

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### Overview

|               |                          |
|---------------|--------------------------|
| Submitted By  | Tom Martinuk, Fire Chief |
| Request Owner | Tom Martinuk, Fire Chief |
| Department    | Fire                     |
| Type          | Capital Equipment        |

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### Description

These funds would be used to replace the current boat, motor, trailer and associated safety equipment. The current equipment is twelve years old and the motor has needed some major work and its reliability is questionable. The projected lead time after ordering is six months to a year.

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### Details

|                             |             |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|

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### Supplemental Attachments

 [Boat\(/resource/cleargov-prod/projects/documents/a8766ca157ded406baaf.pdf\)](/resource/cleargov-prod/projects/documents/a8766ca157ded406baaf.pdf)

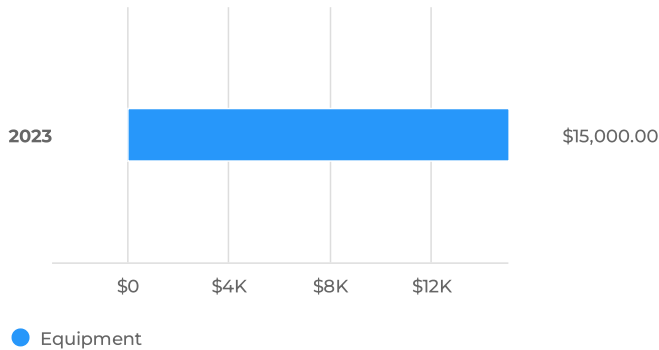
Boat

Capital Cost

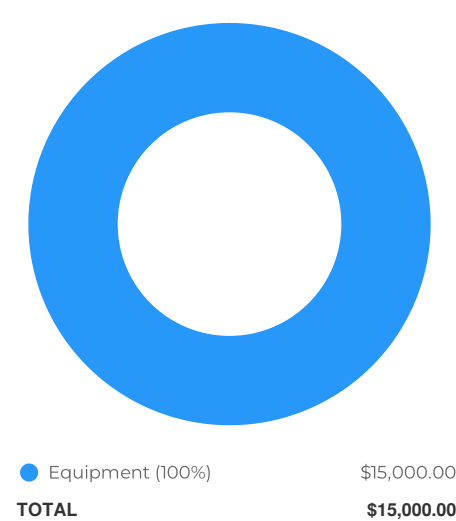
FY2023 Budget  
**\$15,000**

Total Budget (all years)  
**\$15K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



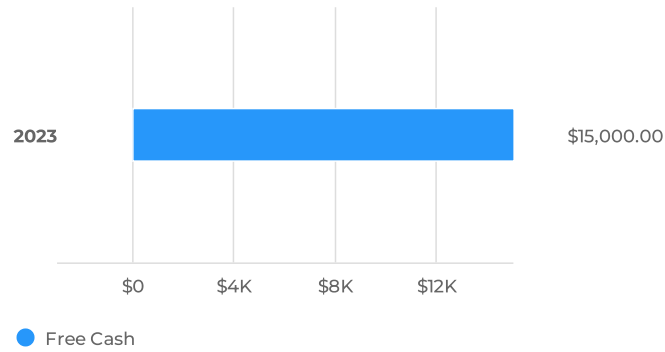
| Capital Cost Breakdown |          |
|------------------------|----------|
| Capital Cost           | FY2023   |
| Equipment              | \$15,000 |
| Total                  | \$15,000 |

## Funding Sources

FY2023 Budget  
**\$15,000**

Total Budget (all years)  
**\$15K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

| Funding Sources | FY2023          |
|-----------------|-----------------|
| Free Cash       | \$15,000        |
| <b>Total</b>    | <b>\$15,000</b> |

This requests information is generated from , Adopted Version.

# Train New Firefighter

## Overview

|               |                          |
|---------------|--------------------------|
| Submitted By  | Tom Martinuk, Fire Chief |
| Request Owner | Tom Martinuk, Fire Chief |
| Department    | Fire                     |
| Type          | Other                    |

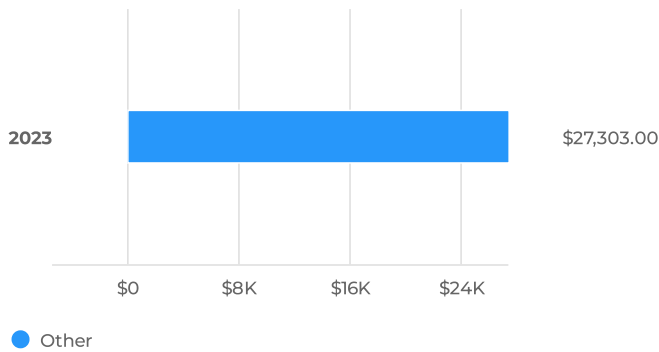
## Description

These funds will be used for replacement costs and gear for a firefighter to attend the Massachusetts Fire Academy.

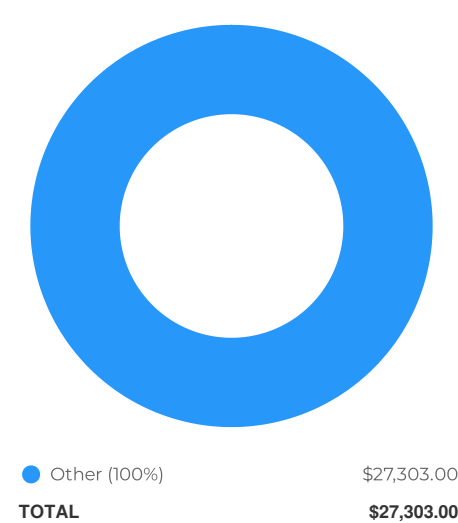
## Capital Cost

|               |                          |
|---------------|--------------------------|
| FY2023 Budget | Total Budget (all years) |
| \$27,303      | \$27.303K                |

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



| Capital Cost Breakdown |                 |
|------------------------|-----------------|
| Capital Cost           | FY2023          |
| Other                  | \$27,303        |
| <b>Total</b>           | <b>\$27,303</b> |

Funding Sources

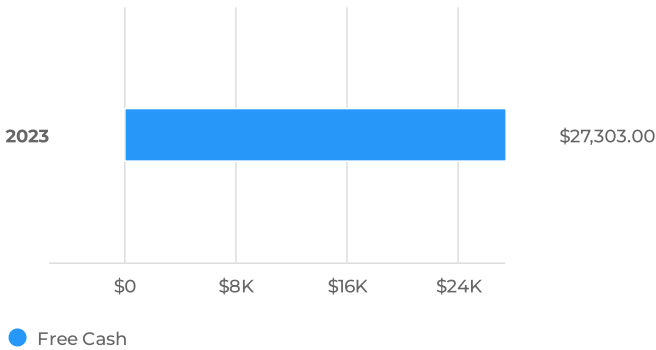
FY2023 Budget

Total Budget (all years)

\$27,303

\$27.303K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2023   |
| Free Cash                 | \$27,303 |
| Total                     | \$27,303 |

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# **BUILDING INSPECTION REQUESTS**

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This requests information is generated from , Adopted Version.

## Final Phase of Digitizing Inspectional Services Documents

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### Overview

|               |                     |
|---------------|---------------------|
| Submitted By  | Sarah Wood          |
| Request Owner | Sarah Wood          |
| Department    | Building Inspection |
| Type          | Other               |

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### Description

For the FY23 Capitol Budget I am requesting the balance of our scanning project. The initial estimate attached plus the added fee to work under the state contract was approximately \$125,000.00.

\$45,000.00 was budgeted in FY21 and \$45,000 be budgeted in FY22 for the second phase. This leaves a balance of \$35,000 on the initial estimate. We had hoped to have an updated estimate on the balance to finish by this point. But due to COVID and the vacancies in the 195 North Main we were a little delayed in getting the Phase 1 files out the door for scanning. We currently anticipate the Phase 1 files to return in early spring and the Phase 2 files to be shipped at that time. On this schedule and if approved we would anticipate sending out the Phase 3 files four to six months after the Phase 2

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### Supplemental Attachments

 [Middleton Combined Backfile\(/resource/cleargov-prod/projects/documents/fffcbb1f7af511283d1f.pdf\)](/resource/cleargov-prod/projects/documents/fffcbb1f7af511283d1f.pdf)

 [General Code Info\(/resource/cleargov-prod/projects/documents/b284fdca6b06310191b7.pdf\)](/resource/cleargov-prod/projects/documents/b284fdca6b06310191b7.pdf)

 [Laserfiche Digital Transformation Model\(/resource/cleargov-prod/projects/documents/1373e8a04c1cb3b1d059.pdf\)](/resource/cleargov-prod/projects/documents/1373e8a04c1cb3b1d059.pdf)

Capital Cost

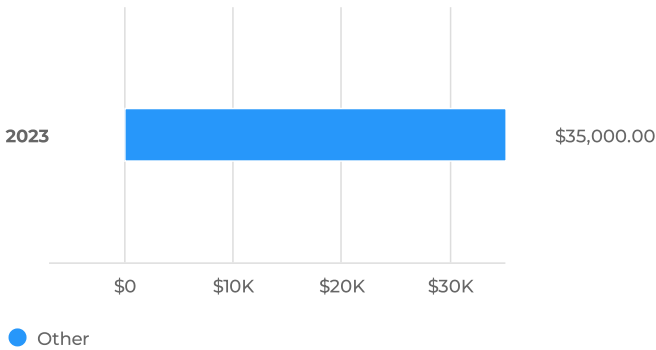
FY2023 Budget

Total Budget (all years)

\$35,000

\$35K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



| Capital Cost Breakdown |          |
|------------------------|----------|
| Capital Cost           | FY2023   |
| Other                  | \$35,000 |
| Total                  | \$35,000 |

Funding Sources

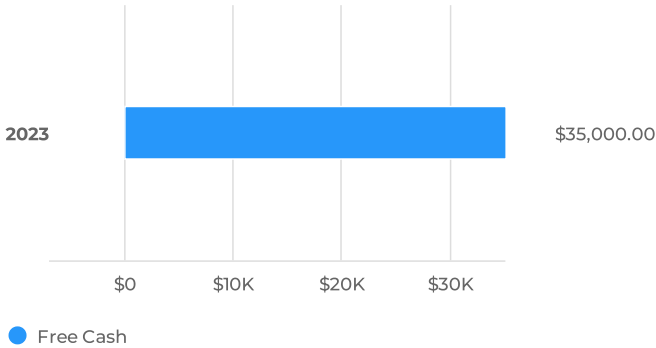
FY2023 Budget

Total Budget (all years)

\$35,000

\$35K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2023   |
| Free Cash                 | \$35,000 |
| Total                     | \$35,000 |

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# **POLICE REQUESTS**

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## New Cruiser

|               |                   |
|---------------|-------------------|
| Submitted By  | Sarah Wood        |
| Request Owner | Sarah Wood        |
| Department    | Police            |
| Type          | Capital Equipment |

With the addition of the new captain position, the captain's contract includes an unmarked take-home cruiser. A quote from MHQ for a fully equipped cruiser is attached. \$47,529.83

[illegible]

Cruiser

## MHQ Quote

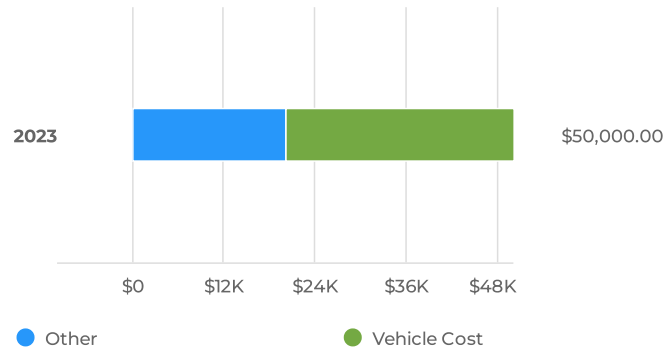
|                             |     |
|-----------------------------|-----|
| New Purchase or Replacement | New |
| Useful Life                 | 7   |

## Capital Cost

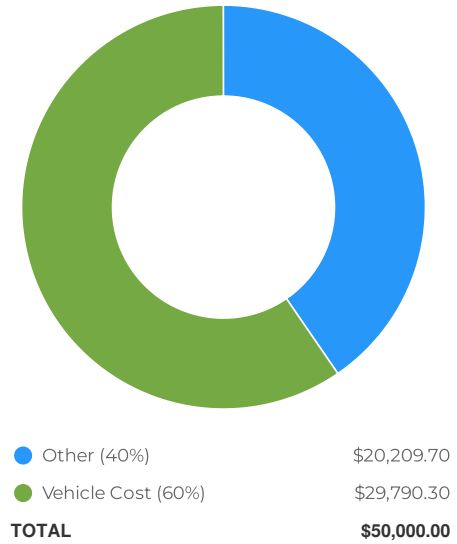
FY2023 Budget  
**\$50,000**

Total Budget (all years)  
**\$50K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

| Capital Cost | FY2023          |
|--------------|-----------------|
| Vehicle Cost | \$29,790        |
| Other        | \$20,210        |
| <b>Total</b> | <b>\$50,000</b> |

Funding Sources

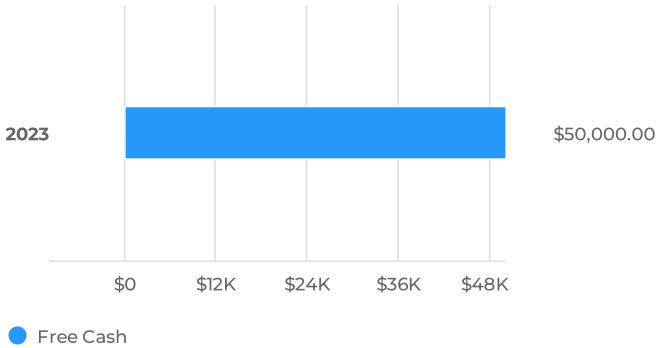
FY2023 Budget

Total Budget (all years)

\$50,000

\$50K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2023   |
| Free Cash                 | \$50,000 |
| Total                     | \$50,000 |

This requests information is generated from , Adopted Version.

## Radar Gun

### Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Sarah Wood        |
| Request Owner | Sarah Wood        |
| Department    | Police            |
| Type          | Capital Equipment |

### Description

With the addition of the captain's police cruiser and a patrol police cruiser I will be purchasing two additional radar units for the vehicles. \$5,000

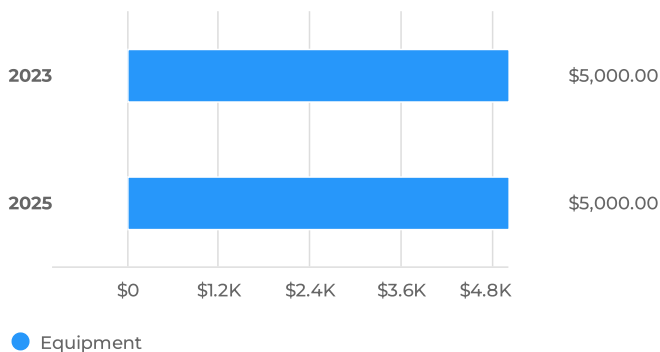
### Details

|                             |             |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|

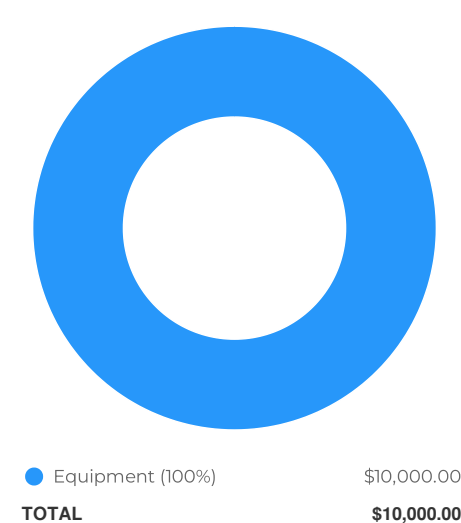
### Capital Cost

|                |                          |
|----------------|--------------------------|
| FY2023 Budget  | Total Budget (all years) |
| <b>\$5,000</b> | <b>\$10K</b>             |

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

| Capital Cost | FY2023         | FY2025         |
|--------------|----------------|----------------|
| Equipment    | \$5,000        | \$5,000        |
| <b>Total</b> | <b>\$5,000</b> | <b>\$5,000</b> |

Funding Sources

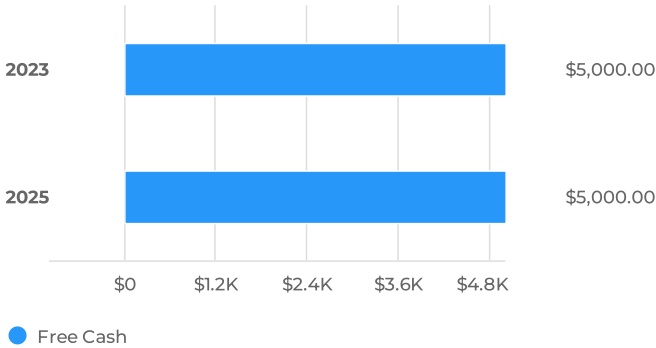
FY2023 Budget

Total Budget (all years)

\$5,000

\$10K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |         |         |
|---------------------------|---------|---------|
| Funding Sources           | FY2023  | FY2025  |
| Free Cash                 | \$5,000 | \$5,000 |
| Total                     | \$5,000 | \$5,000 |

# Patrol Rifles Upgrades

## Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Sarah Wood        |
| Request Owner | Sarah Wood        |
| Department    | Police            |
| Type          | Capital Equipment |

## Description

With the addition of a new police officer position, I am requesting to purchase a new patrol rifle. The existing patrol rifles were purchased a few years ago and any addition money will be used for those rifles maintenance and the additional equipment required for functionality. \$5,000

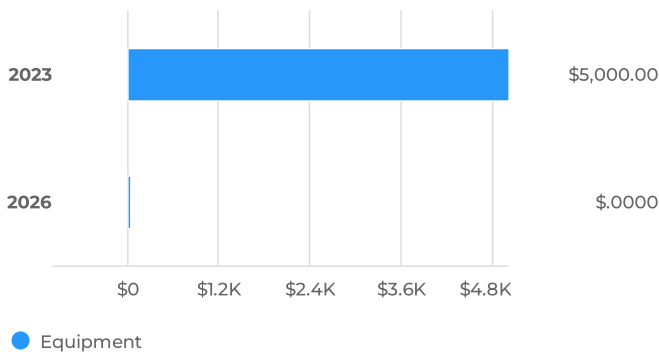
## Details

|                             |             |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|

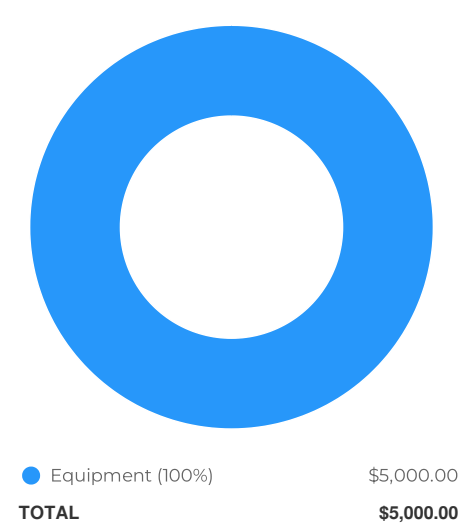
## Capital Cost

|                |                          |
|----------------|--------------------------|
| FY2023 Budget  | Total Budget (all years) |
| <b>\$5,000</b> | <b>\$5K</b>              |

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



## Capital Cost Breakdown

| Capital Cost | FY2023         | FY2026     |
|--------------|----------------|------------|
| Equipment    | \$5,000        | \$0        |
| <b>Total</b> | <b>\$5,000</b> | <b>\$0</b> |

Funding Sources

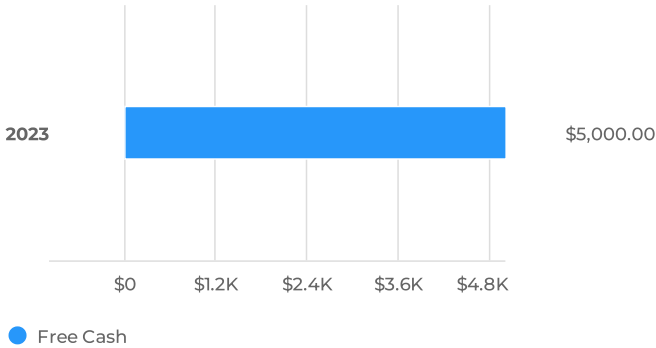
FY2023 Budget

Total Budget (all years)

\$5,000

\$5K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |         |
|---------------------------|---------|
| Funding Sources           | FY2023  |
| Free Cash                 | \$5,000 |
| Total                     | \$5,000 |

This requests information is generated from , Adopted Version.

## AED's (4)

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### Overview

|               |                   |
|---------------|-------------------|
| Submitted By  | Sarah Wood        |
| Request Owner | Sarah Wood        |
| Department    | Police            |
| Type          | Capital Equipment |

---

### Description

An AED, or Automated External Defibrillator, is used to help those experiencing sudden cardiac arrest. It's a sophisticated, yet easy to use, medical devise that can analyze the heart's rhythm and, if necessary, deliver an electric shock, or defibrillation, to help the heart re-establish an effective rhythm.

Middleton Police have had these valuable tools in our cruisers for many years and our current AED are over 11 years old. We will be looking to replace four of the AED's this year and four next year which will allow us the opportunity to have one at the ready in all of our marked and un-marked units along with one in the station.

Part# 90110200499991010

Zoll AED Pro, Semi-Automatic/Manual (New): Includes (1) Adult CPR-D Electrode Padz, (1) Lithium Battery pack, Semi-Rigid Carry Case, Starter Tool Kit, and Warranty

(4) X \$2,245 Total **\$8,980**

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### Images



AED

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### Details

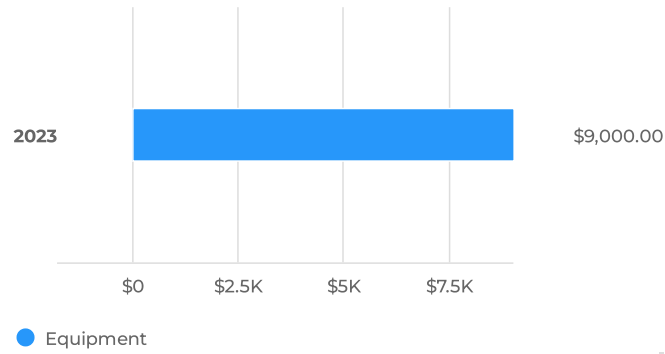
|                             |             |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|

## Capital Cost

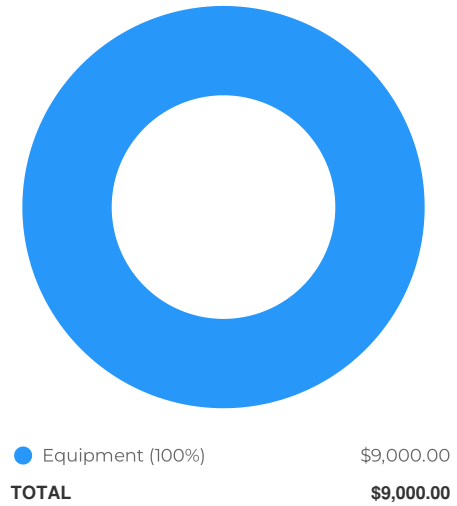
FY2023 Budget  
**\$9,000**

Total Budget (all years)  
**\$9K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

| Capital Cost | FY2023         |
|--------------|----------------|
| Equipment    | \$9,000        |
| <b>Total</b> | <b>\$9,000</b> |

Funding Sources

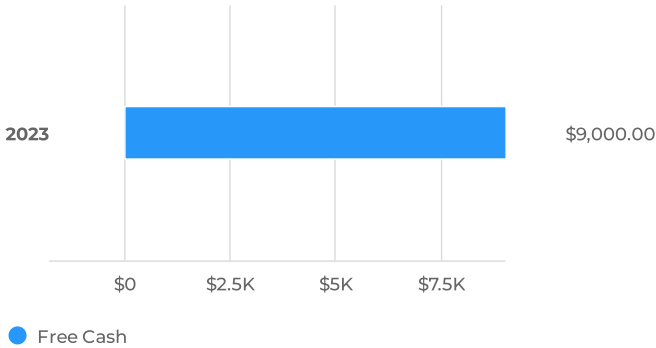
FY2023 Budget

Total Budget (all years)

\$9,000

\$9K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |         |
|---------------------------|---------|
| Funding Sources           | FY2023  |
| Free Cash                 | \$9,000 |
| Total                     | \$9,000 |

---

# **SELECTMEN REQUESTS**

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This requests information is generated from , Adopted Version.

## Compensation and Classification for DPW and part-time

### Overview

|                      |                                                            |
|----------------------|------------------------------------------------------------|
| Submitted By         | Jackie Bresnahan, Assistant Town Administrator/HR Director |
| Request Owner        | Jackie Bresnahan, Assistant Town Administrator/HR Director |
| Est. Start Date      | 07/01/2022                                                 |
| Est. Completion Date | 09/30/2022                                                 |
| Department           | Selectmen                                                  |
| Type                 | Other                                                      |

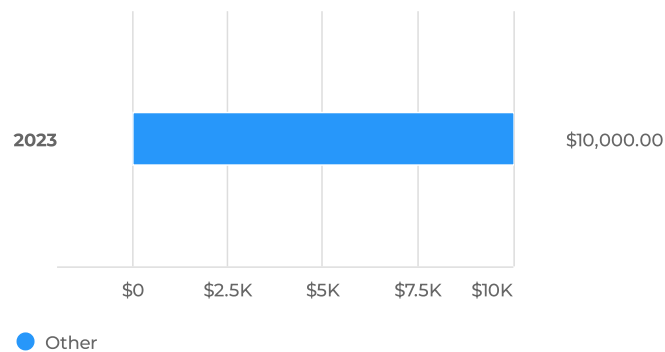
### Description

Per the Collective Bargaining Agreement with the DPW union, we need to move forward with a compensation and classification study for all of the positions in that department. We are also looking to incorporating other positions that are non-union and not included in the first study, such as Veterans Agent, Police Captain, and COA staff.

### Capital Cost

|                 |                          |
|-----------------|--------------------------|
| FY2023 Budget   | Total Budget (all years) |
| <b>\$10,000</b> | <b>\$10K</b>             |

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

| Capital Cost | FY2023          |
|--------------|-----------------|
| Other        | \$10,000        |
| <b>Total</b> | <b>\$10,000</b> |

## Funding Sources

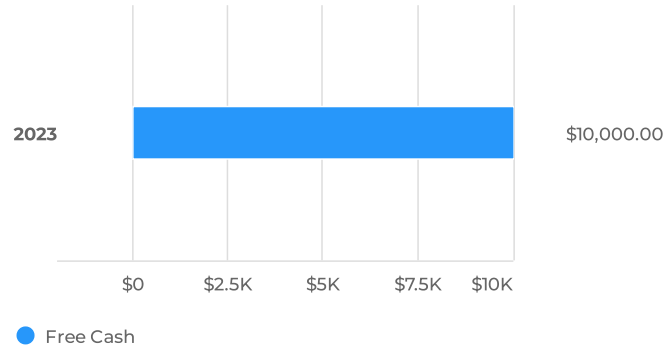
FY2023 Budget

**\$10,000**

Total Budget (all years)

**\$10K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

| Funding Sources | FY2023          |
|-----------------|-----------------|
| Free Cash       | \$10,000        |
| <b>Total</b>    | <b>\$10,000</b> |

This requests information is generated from , Adopted Version.

## Pedestrian and Traffic Safety Implementation and Planning

---

### Overview

|                      |                                                            |
|----------------------|------------------------------------------------------------|
| Submitted By         | Jackie Bresnahan, Assistant Town Administrator/HR Director |
| Request Owner        | Jackie Bresnahan, Assistant Town Administrator/HR Director |
| Est. Start Date      | 07/01/2022                                                 |
| Est. Completion Date | 06/30/2023                                                 |
| Department           | Selectmen                                                  |
| Type                 | Capital Improvement                                        |

---

### Description

This would provide funding for pedestrian and traffic safety efforts as follow up from the Fall 2021 Pedestrian Improvement Summit. Some sample projects could be street painting the boxes at intersections, sidewalk design, traffic studies and/or other needs that allow for safety improvements.

---

### Details

|                 |                   |
|-----------------|-------------------|
| Type of Project | Other improvement |
|-----------------|-------------------|

---

### Supplemental Attachments

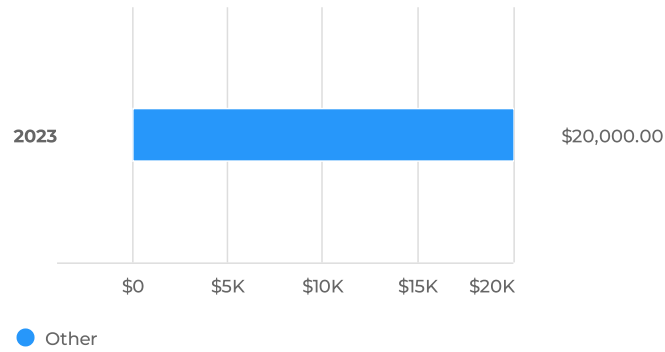
 [Pedestrian Summit Implementation Chart\(/resource/cleargov-prod/projects/documents/491c4030b0758d691b17.pdf\)](/resource/cleargov-prod/projects/documents/491c4030b0758d691b17.pdf)

## Capital Cost

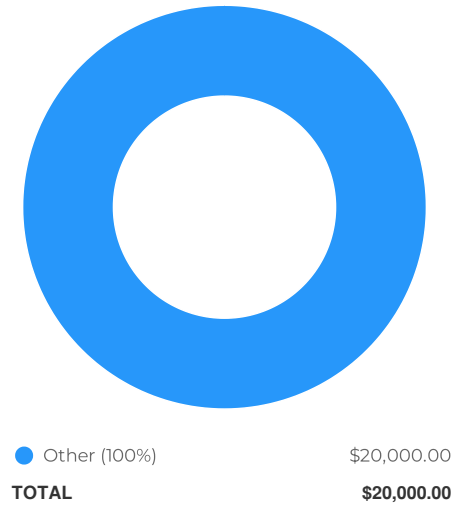
FY2023 Budget  
**\$20,000**

Total Budget (all years)  
**\$20K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

| Capital Cost | FY2023          |
|--------------|-----------------|
| Other        | \$20,000        |
| <b>Total</b> | <b>\$20,000</b> |

Funding Sources

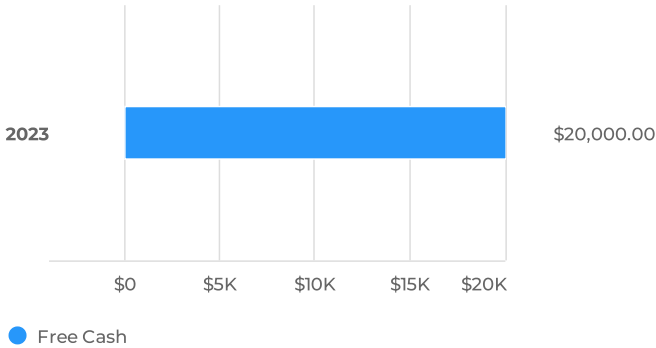
FY2023 Budget

Total Budget (all years)

\$20,000

\$20K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2023   |
| Free Cash                 | \$20,000 |
| Total                     | \$20,000 |

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# **BOARD OF HEALTH REQUESTS**

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This requests information is generated from , Adopted Version.

## Digitize BOH Files

---

### Overview

|               |                 |
|---------------|-----------------|
| Submitted By  | Sarah Wood      |
| Request Owner | Sarah Wood      |
| Department    | Board Of Health |
| Type          | Other           |

---

### Description

Septic, well and land files of health department digitized/scan to electronic files.

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### Supplemental Attachments

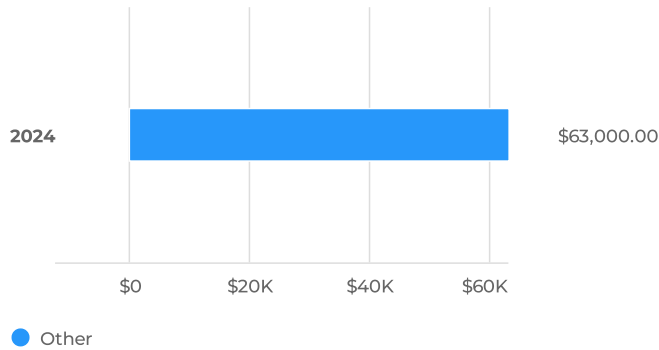
 [Image Data Scanning Proposal\(/resource/cleargov-prod/projects/documents/0b6e54c054aa54edaf57.pdf\)](/resource/cleargov-prod/projects/documents/0b6e54c054aa54edaf57.pdf)

 [Laserfiche General Code Proposal\(/resource/cleargov-prod/projects/documents/9895889ee6db0aa0a84d.pdf\)](/resource/cleargov-prod/projects/documents/9895889ee6db0aa0a84d.pdf)

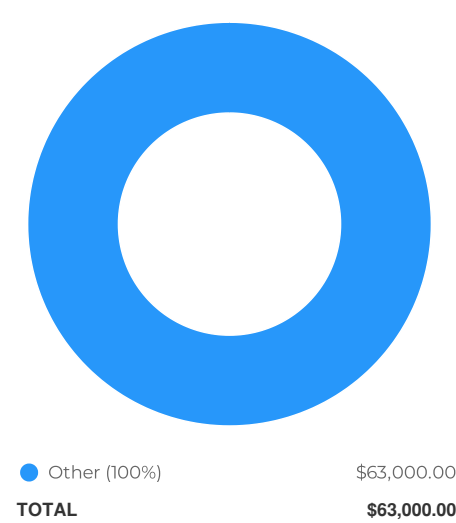
Capital Cost

Total Budget (all years)  
**\$63K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

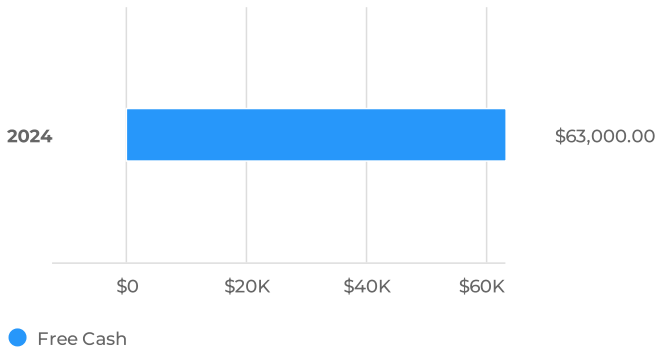


| Capital Cost Breakdown |          |
|------------------------|----------|
| Capital Cost           | FY2024   |
| Other                  | \$63,000 |
| Total                  | \$63,000 |

Funding Sources

Total Budget (all years)  
\$63K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2024   |
| Free Cash                 | \$63,000 |
| Total                     | \$63,000 |

---

# **MANAGEMENT INFORMATION SYSTEMS REQUESTS**

---

This requests information is generated from , Adopted Version.

## Town Hall network storage replacement

### Overview

|               |                                |
|---------------|--------------------------------|
| Submitted By  | Sarah Wood                     |
| Request Owner | Sarah Wood                     |
| Department    | Management Information Systems |
| Type          | Capital Equipment              |

### Description

Town hall network storage replacement

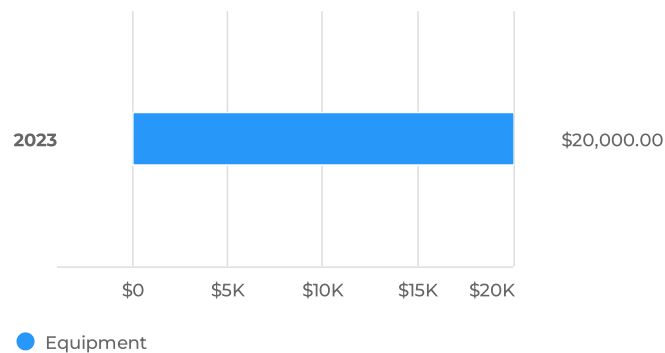
### Details

|                             |             |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|

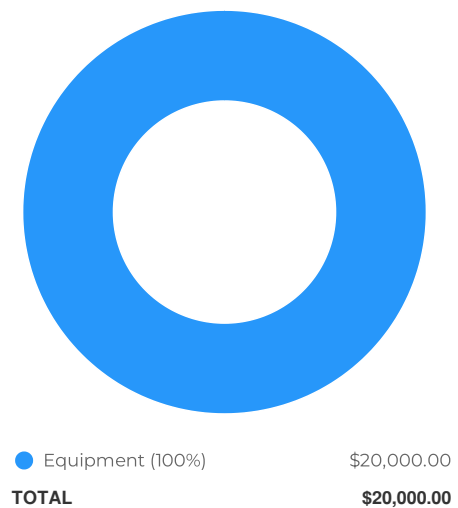
### Capital Cost

|                 |                          |
|-----------------|--------------------------|
| FY2023 Budget   | Total Budget (all years) |
| <b>\$20,000</b> | <b>\$20K</b>             |

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

| Capital Cost | FY2023          |
|--------------|-----------------|
| Equipment    | \$20,000        |
| <b>Total</b> | <b>\$20,000</b> |

Funding Sources

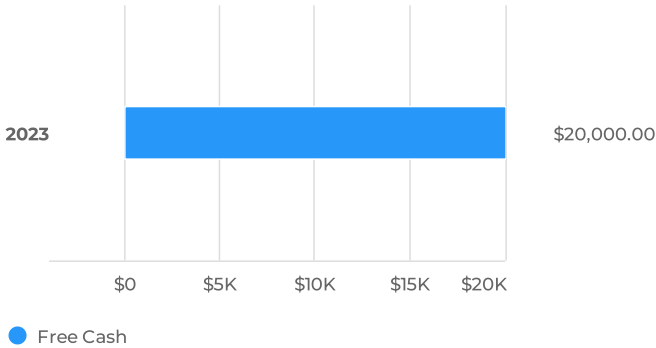
FY2023 Budget

Total Budget (all years)

\$20,000

\$20K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2023   |
| Free Cash                 | \$20,000 |
| Total                     | \$20,000 |

# Replace Town Hall server

## Overview

|               |                                |
|---------------|--------------------------------|
| Submitted By  | Sarah Wood                     |
| Request Owner | Sarah Wood                     |
| Department    | Management Information Systems |
| Type          | Capital Equipment              |

## Description

server is currently 6 years old.

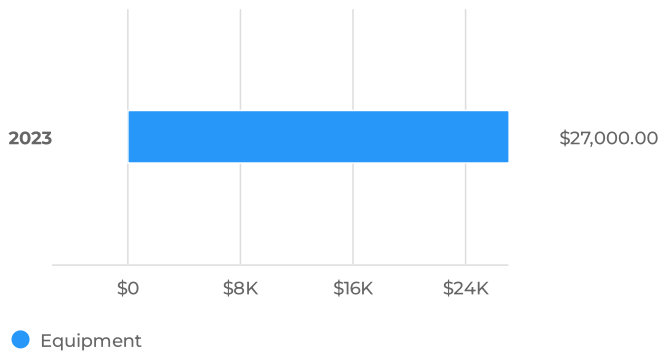
## Details

|                             |             |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|

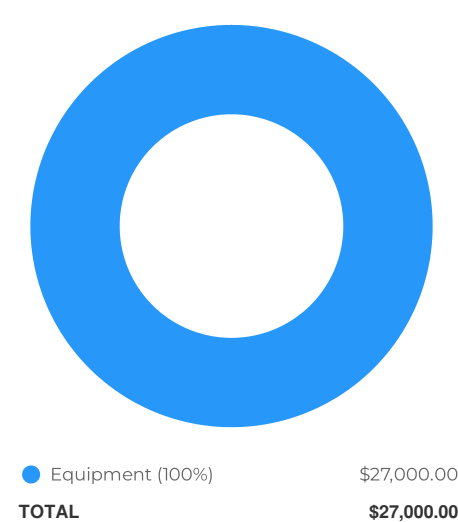
## Capital Cost

|                 |                          |
|-----------------|--------------------------|
| FY2023 Budget   | Total Budget (all years) |
| <b>\$27,000</b> | <b>\$27K</b>             |

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



## Capital Cost Breakdown

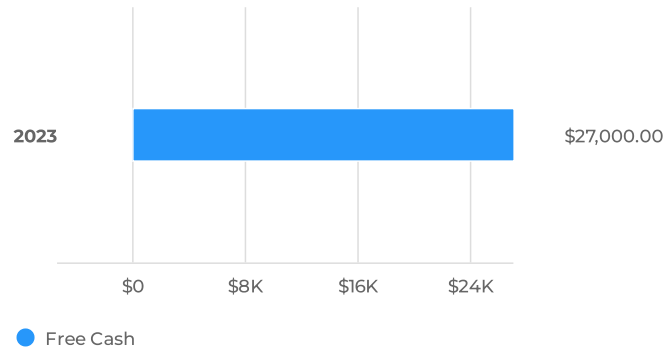
| Capital Cost | FY2023          |
|--------------|-----------------|
| Equipment    | \$27,000        |
| <b>Total</b> | <b>\$27,000</b> |

## Funding Sources

FY2023 Budget  
**\$27,000**

Total Budget (all years)  
**\$27K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

| Funding Sources | FY2023          |
|-----------------|-----------------|
| Free Cash       | \$27,000        |
| <b>Total</b>    | <b>\$27,000</b> |

This requests information is generated from , Adopted Version.

## Replace DPW Server

### Overview

|               |                                |
|---------------|--------------------------------|
| Submitted By  | Sarah Wood                     |
| Request Owner | Sarah Wood                     |
| Department    | Management Information Systems |
| Type          | Capital Equipment              |

### Description

5 year replacement cycle

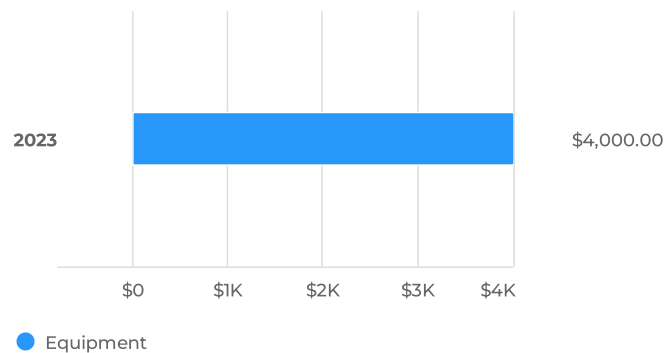
### Details

|                             |             |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|

### Capital Cost

|                |                          |
|----------------|--------------------------|
| FY2023 Budget  | Total Budget (all years) |
| <b>\$4,000</b> | <b>\$4K</b>              |

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

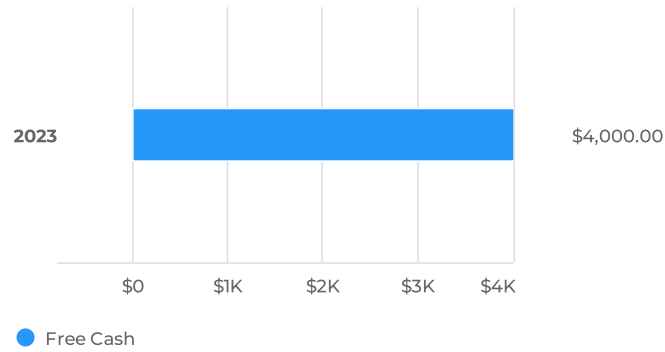
| Capital Cost | FY2023         |
|--------------|----------------|
| Equipment    | \$4,000        |
| <b>Total</b> | <b>\$4,000</b> |

## Funding Sources

FY2023 Budget  
**\$4,000**

Total Budget (all years)  
**\$4K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |                |
|---------------------------|----------------|
| Funding Sources           | FY2023         |
| Free Cash                 | \$4,000        |
| <b>Total</b>              | <b>\$4,000</b> |

This requests information is generated from , Adopted Version.

# Replacement of Library Server

## Overview

|               |                                |
|---------------|--------------------------------|
| Submitted By  | Sarah Wood                     |
| Request Owner | Sarah Wood                     |
| Department    | Management Information Systems |
| Type          | Capital Equipment              |

## Description

5 year replacement cycle

## Details

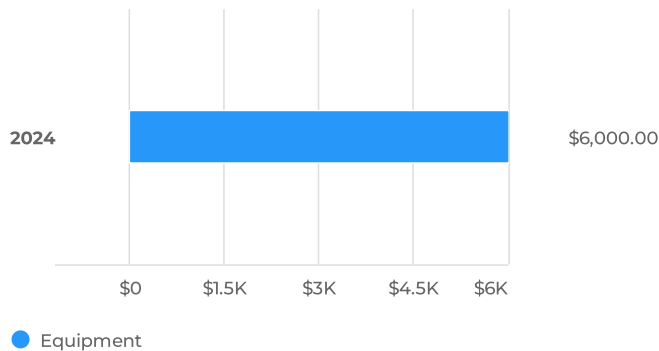
|                             |             |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|

## Capital Cost

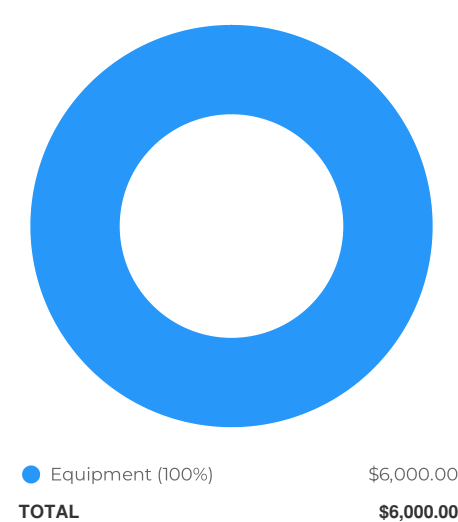
Total Budget (all years)

\$6K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



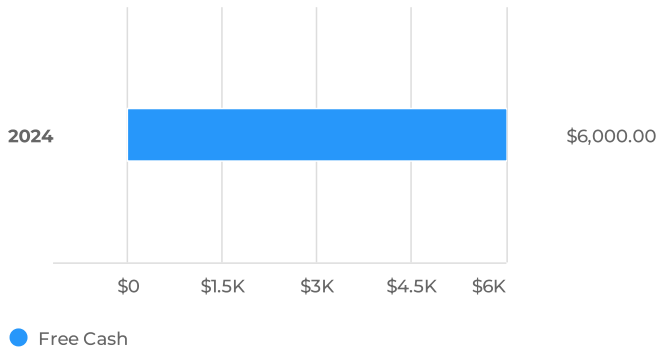
## Capital Cost Breakdown

| Capital Cost | FY2024         |
|--------------|----------------|
| Equipment    | \$6,000        |
| <b>Total</b> | <b>\$6,000</b> |

Funding Sources

Total Budget (all years)  
\$6K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |         |
|---------------------------|---------|
| Funding Sources           | FY2024  |
| Free Cash                 | \$6,000 |
| Total                     | \$6,000 |

This requests information is generated from , Adopted Version.

## Replace Police Department Host Server

### Overview

|               |                                |
|---------------|--------------------------------|
| Submitted By  | Sarah Wood                     |
| Request Owner | Sarah Wood                     |
| Department    | Management Information Systems |
| Type          | Capital Equipment              |

### Description

replacement of server

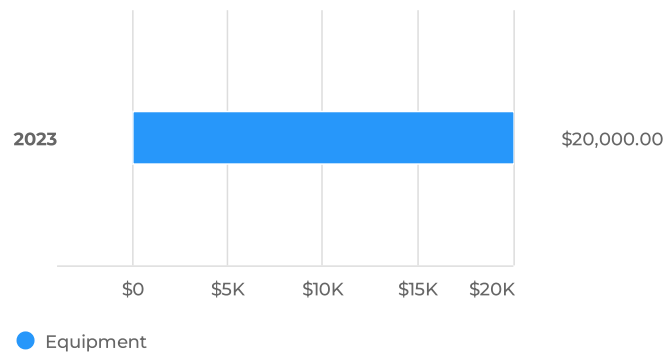
### Details

|                             |             |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|

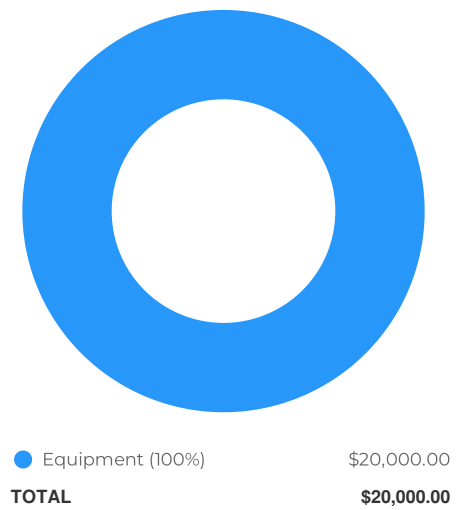
### Capital Cost

|                 |                          |
|-----------------|--------------------------|
| FY2023 Budget   | Total Budget (all years) |
| <b>\$20,000</b> | <b>\$20K</b>             |

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

| Capital Cost | FY2023          |
|--------------|-----------------|
| Equipment    | \$20,000        |
| <b>Total</b> | <b>\$20,000</b> |

Funding Sources

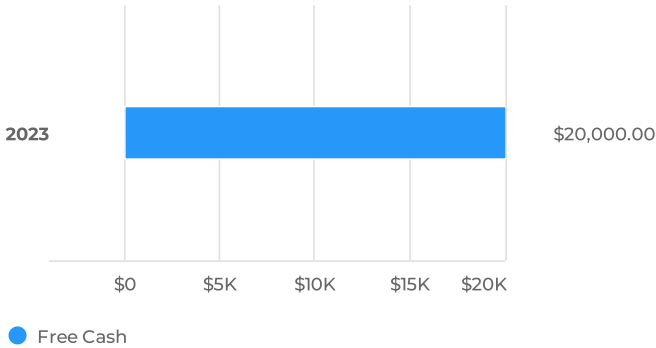
FY2023 Budget

Total Budget (all years)

\$20,000

\$20K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2023   |
| Free Cash                 | \$20,000 |
| Total                     | \$20,000 |

This requests information is generated from , Adopted Version.

## Vmware Upgrade project - phase 2

---

### Overview

|               |                                |
|---------------|--------------------------------|
| Submitted By  | Sarah Wood                     |
| Request Owner | Sarah Wood                     |
| Department    | Management Information Systems |
| Type          | Capital Equipment              |

---

### Description

Major License and Version Upgrad.

In FY24 move \$4,000 annual user fee (per 100 users) into the operating budget: Year 1 will be in capital budget expense.

---

### Details

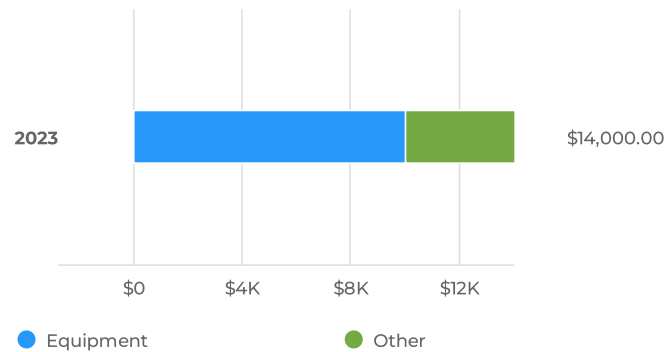
|                             |     |
|-----------------------------|-----|
| New Purchase or Replacement | New |
|-----------------------------|-----|

## Capital Cost

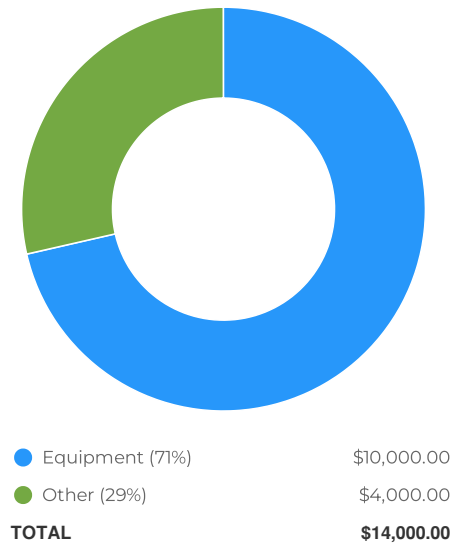
FY2023 Budget  
**\$14,000**

Total Budget (all years)  
**\$14K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

| Capital Cost | FY2023          |
|--------------|-----------------|
| Equipment    | \$10,000        |
| Other        | \$4,000         |
| <b>Total</b> | <b>\$14,000</b> |

Funding Sources

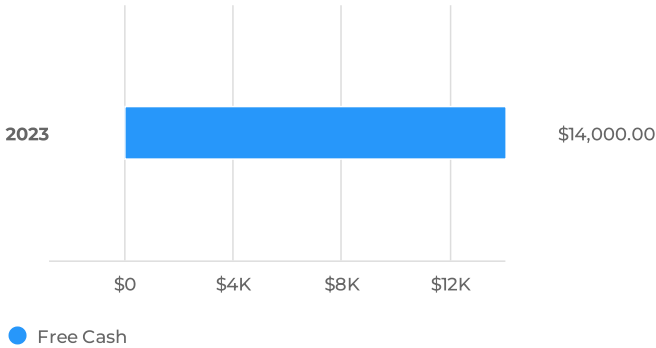
FY2023 Budget

Total Budget (all years)

\$14,000

\$14K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2023   |
| Free Cash                 | \$14,000 |
| Total                     | \$14,000 |

This requests information is generated from , Adopted Version.

## Antivirus Next Generation Product Upgrade

### Overview

|               |                                |
|---------------|--------------------------------|
| Submitted By  | Sarah Wood                     |
| Request Owner | Sarah Wood                     |
| Department    | Management Information Systems |
| Type          | Capital Equipment              |

### Description

for next generation protection of virus, malware, ransomware, and attacks

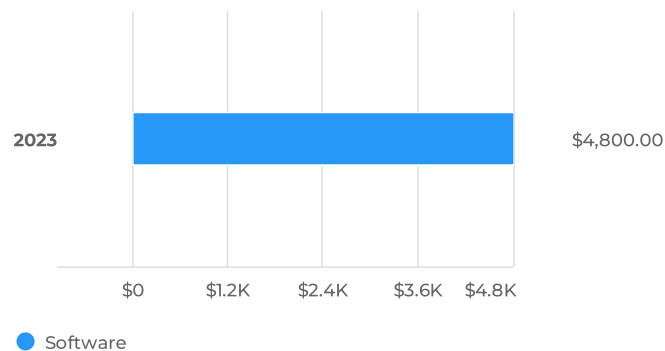
### Details

|                             |         |
|-----------------------------|---------|
| New Purchase or Replacement | Upgrade |
|-----------------------------|---------|

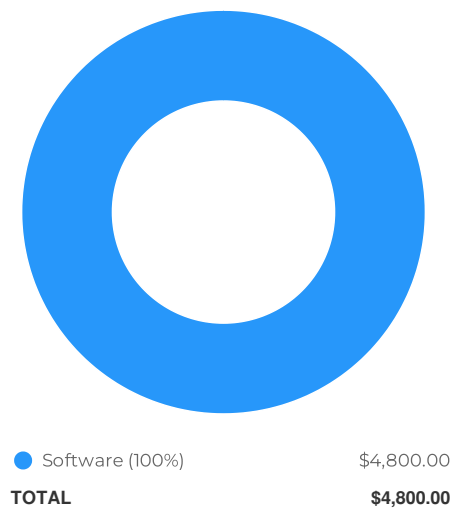
### Capital Cost

|                |                          |
|----------------|--------------------------|
| FY2023 Budget  | Total Budget (all years) |
| <b>\$4,800</b> | <b>\$4.8K</b>            |

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

| Capital Cost | FY2023         |
|--------------|----------------|
| Software     | \$4,800        |
| <b>Total</b> | <b>\$4,800</b> |

Funding Sources

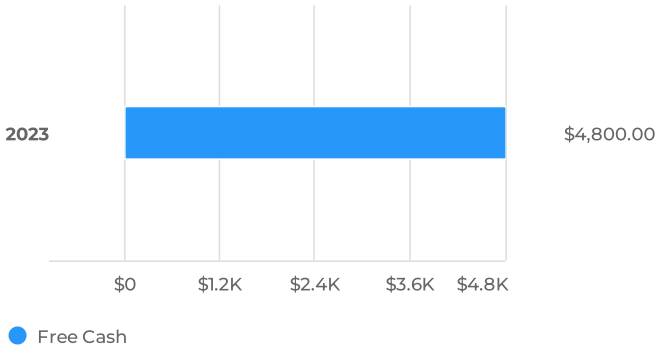
FY2023 Budget

Total Budget (all years)

\$4,800

\$4.8K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |         |
|---------------------------|---------|
| Funding Sources           | FY2023  |
| Free Cash                 | \$4,800 |
| Total                     | \$4,800 |

# Windows Server Upgrade

## Overview

|               |                                |
|---------------|--------------------------------|
| Submitted By  | Sarah Wood                     |
| Request Owner | Sarah Wood                     |
| Department    | Management Information Systems |
| Type          | Capital Equipment              |

## Description

For 8 Virtual Servers (software and engineering service)

## Details

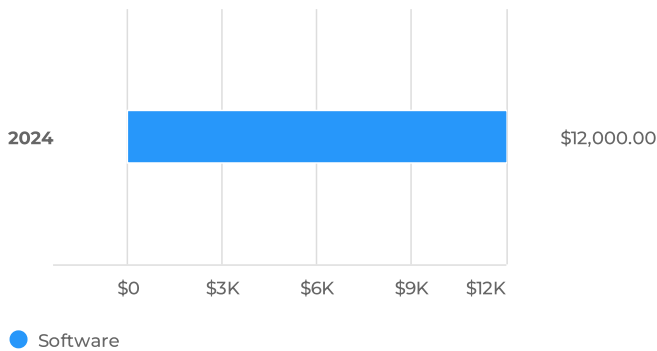
|                             |         |
|-----------------------------|---------|
| New Purchase or Replacement | Upgrade |
|-----------------------------|---------|

## Capital Cost

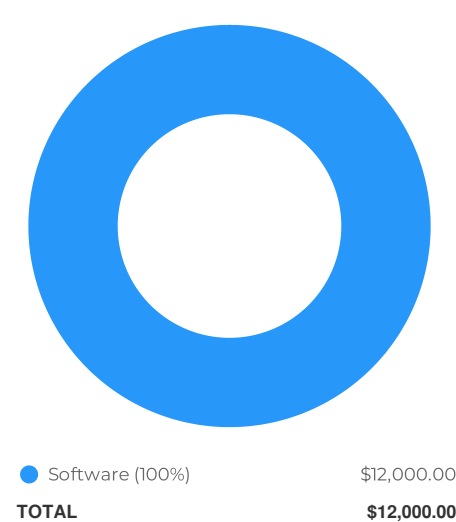
Total Budget (all years)

\$12K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

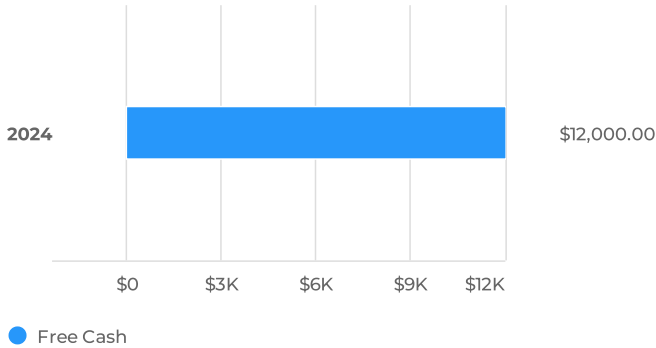


| Capital Cost Breakdown |          |
|------------------------|----------|
| Capital Cost           | FY2024   |
| Software               | \$12,000 |
| Total                  | \$12,000 |

Funding Sources

Total Budget (all years)  
\$12K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



| Funding Sources Breakdown |          |
|---------------------------|----------|
| Funding Sources           | FY2024   |
| Free Cash                 | \$12,000 |
| Total                     | \$12,000 |

## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

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

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**DPW:** Department of Public Works

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**MASCO:** Masconomet Regional School District grades 7-12 for the towns of Middleton, Boxford and Topsfield.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

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

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Tri-Town Union:** The administrative body of the elementary schools for the towns of Middleton, Topsfield, Boxford.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.