



Town of Middleton

Town of Middleton FY24 Budget



Proposed Version - 2/04/2023

Last updated 01/30/23





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INTRODUCTION





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Middleton
Massachusetts**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director



Transmittal Letter

Office of the Town Administrator

Welcome to the Town of Middleton FY 2024 Budget Book! Thank you to those elected and appointed officials who contribute and participate in our budget process and to the Annual Town Meeting on May 9, 2023. 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 2024 budget.

Enclosed, you will find the Town's Operating and Capital Budgets for Fiscal Year 2024, which runs from July 1, 2023 until June 30, 2024. Of note, this budget includes the second year of debt service for the Town's \$62 million borrowing for the Municipal Facilities Complex and continues the Town's strong commitment to capital investment through the use of Free Cash.

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.

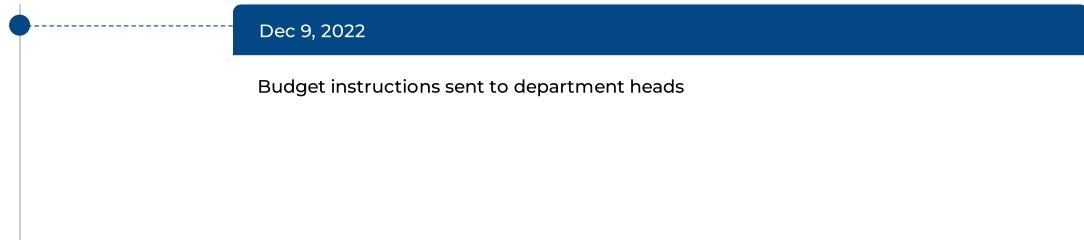
BUDGET PROCESS

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 adan 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.



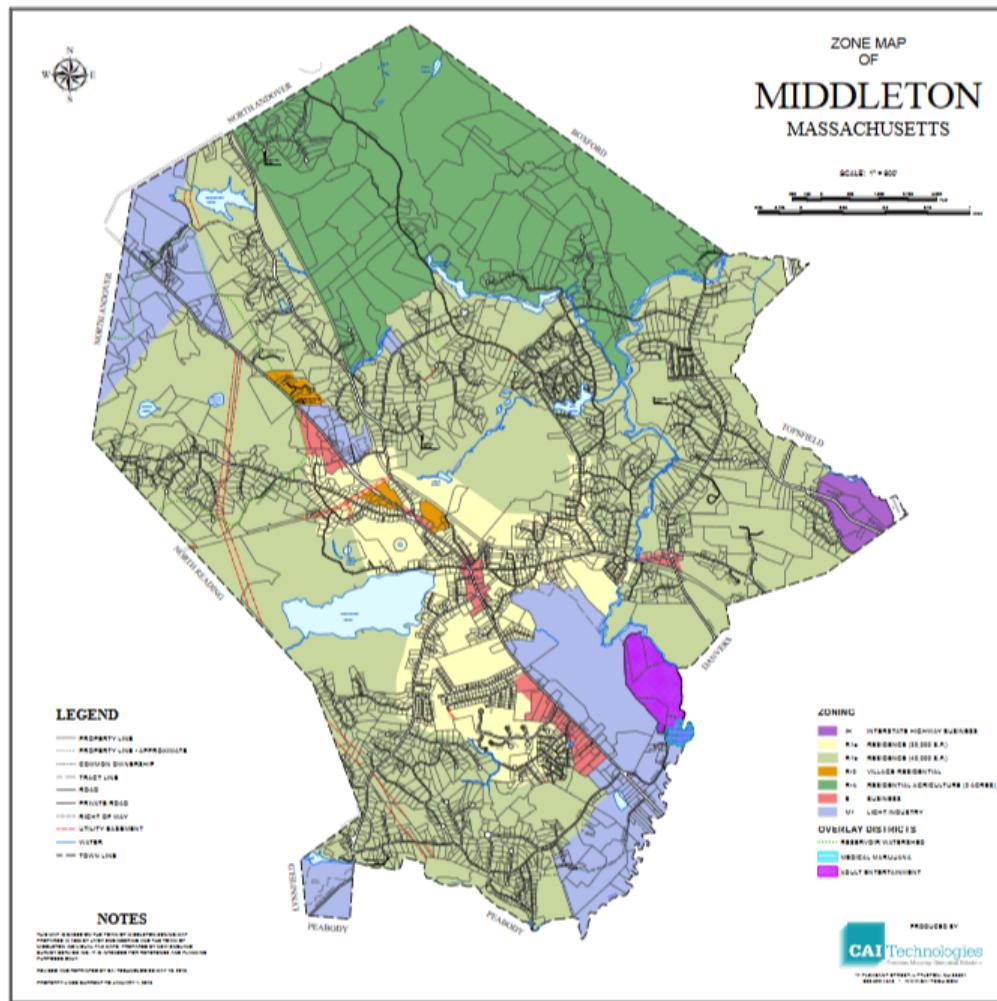
| | |
|--------------|------------------------------------------------------------------------------------------------------------|
| Jan 4, 2023 | Operating budget requests due |
| Jan 6, 2023 | Operating budget meetings with Town Administrator, Assistant Town Administrator and Finance Director begin |
| Jan 10, 2023 | Select Board votes to open the Annual Town Meeting (ATM) warrant |
| Jan 30, 2023 | Operating budget book due to Select Board and Finance Committee |
| Jan 31, 2023 | Petition articles and zoning amendments due at Town Administrator's office by 5pm |
| Feb 4, 2023 | Operating budget summit (8:30am-4:00pm) |
| Feb 6, 2023 | Capital budget requests due |
| Feb 6, 2023 | Capital budget meetings with Town Administrator, Assistant Town Administrator and Finance Director begin. |
| Feb 14, 2023 | Non-petition warrant articles due to Town Administrator's office by 5pm |
| Feb 21, 2023 | Select Board votes to close ATM warrant |
| Feb 28, 2023 | Capital budget books/files sent to Select Board and Finance Committee |
| Mar 4, 2023 | Capital budget summit (8:30am-2:00pm) |



| | |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mar 8, 2023 | Planning Board hearing on zoning amendments |
| Mar 30, 2023 | Budget hearing and warrant reading - Select Board, Finance Committee, Moderator Location: Flint Public Library |
| Apr 6, 2023 | Joint meeting of the Select Board and Finance Committee re outstanding budget issues (if needed) |
| Apr 11, 2023 | Target date for Constable to post warrant Deadline to provide written notice for ballot question to Town Clerk, if any (35 days before annual election) |
| Apr 21, 2023 | Warrant book sent to USPS for mailing to households |
| Apr 25, 2023 | Motions meeting with Town Administrator, Assistant Town Administrator, Moderator, Town Clerk and Town Counsel |
| Apr 28, 2023 | Last day to register to vote for the Annual Town Meeting and Annual Town Election |
| May 4, 2023 | Pre-Town Meeting Location : Flint Public Library 6:30pm |
| May 9, 2023 | Annual Town Meeting Location: Howe Manning School |
| May 16, 2023 | Annual Town Election Location: Fuller Meadow School |



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)

FY2023 Tax Rate: \$12.87 per \$1,000 valuation; single rate for all property classes

Average Single Family Home Value: \$806,573; avg. single family tax bill: \$10,381

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

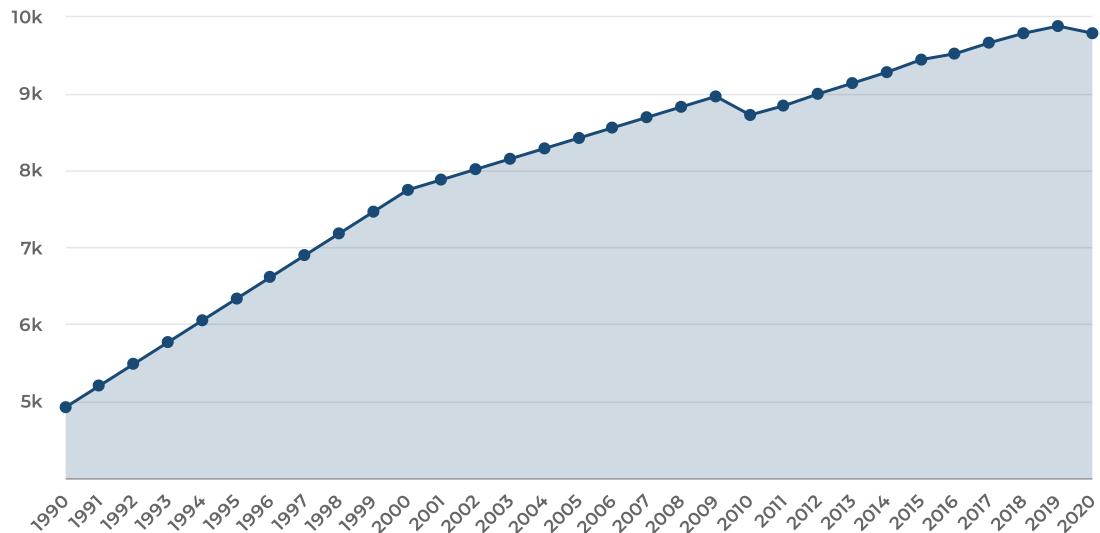
9,779

▼ .9%
vs. 2019

GROWTH RANK

249 out of **351**

Municipalities in Massachusetts



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



DAYTIME POPULATION

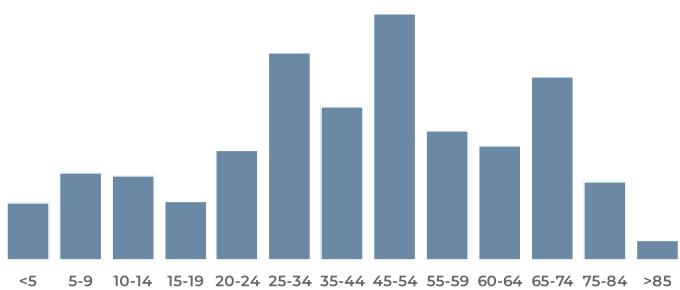
10,308

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



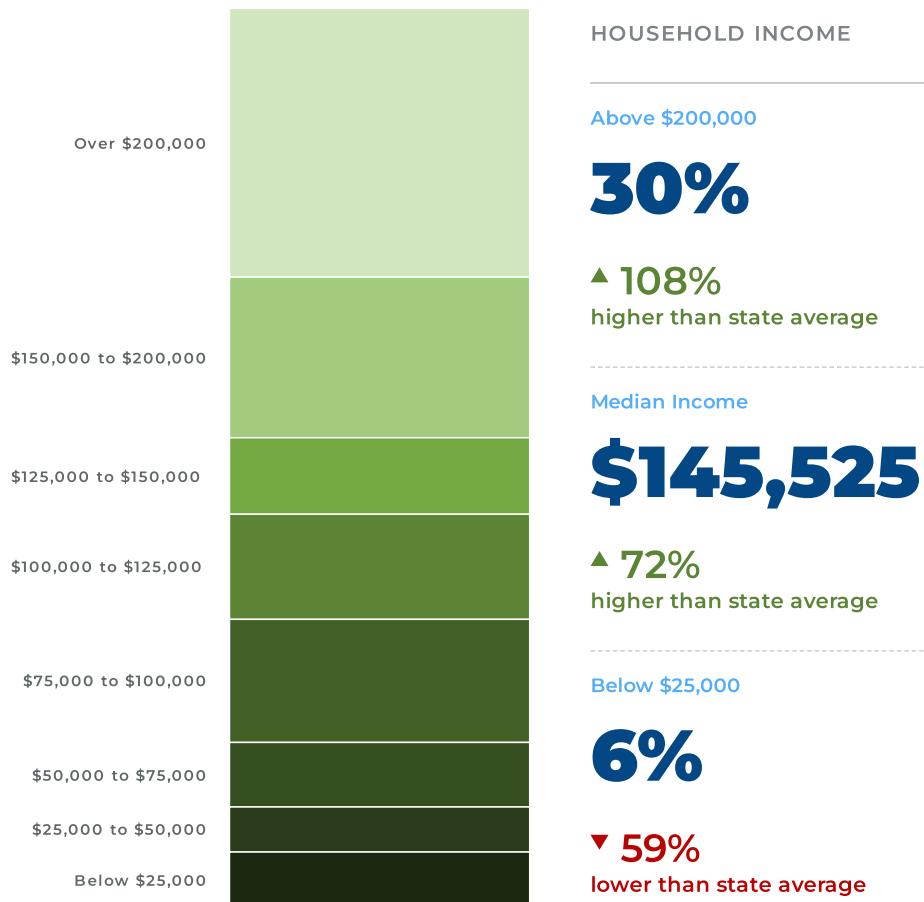
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* 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*

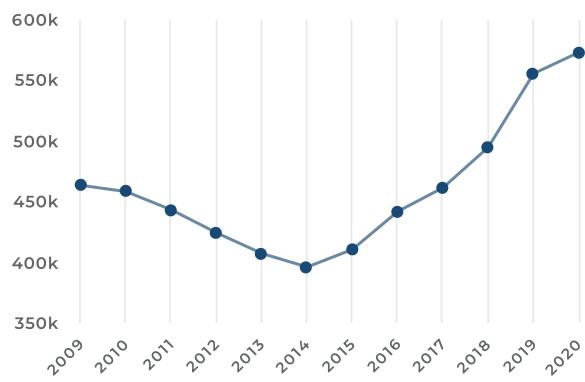


Housing Overview



2020 MEDIAN HOME VALUE

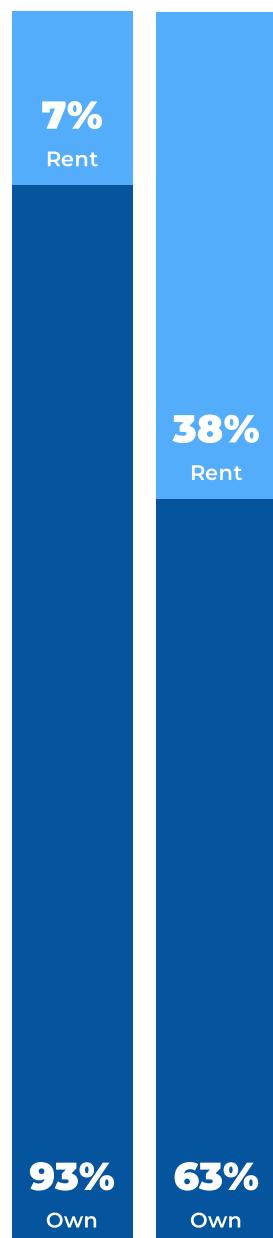
\$573,100



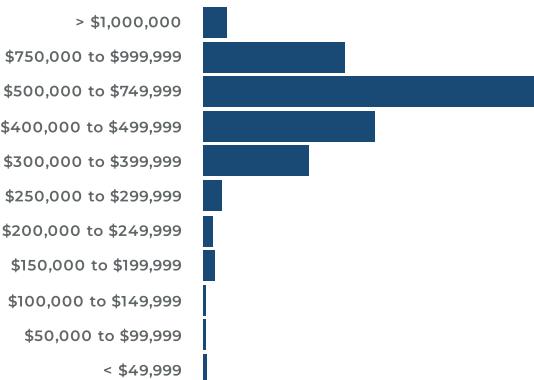
* Data Source: 2020 US Census Bureau
<http://www.census.gov/data/developers/data-sets.html>, American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Middleton State Avg.



HOME VALUE DISTRIBUTION

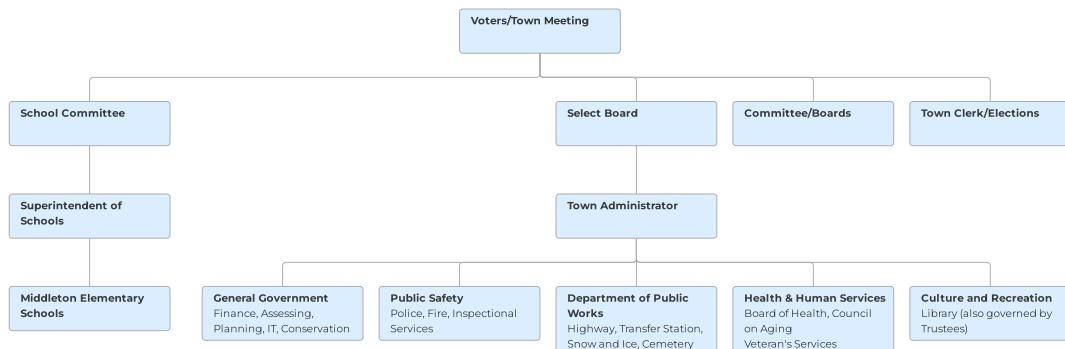


* Data Source: 2020 US Census Bureau
<http://www.census.gov/data/developers/data-sets.html>, American Community Survey. Home value data includes all types of owner-occupied housing.

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Town of Middleton Organization Chart



Boards and Committees

Middleton Voters Elect

- Select Board
- Board of Assessors
- 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
- Bylaw Review Committee
- Charter Review Committee
- Community Preservation Committee
- Conservation Commission
- Council of Aging
- Cultural Council
- Finance Committee
- Historical Commission
- Housing Production Plan
- Industrial and Commercial Design Review Committee
- Master Development Planning Committee
- Master Plan Committee
- Municipal Tax Relief Committee
- Patriotic Observances Committee
- Rails to Trails Committee
- Recreation Commission
- Scholarship Committee
- Solid Waste Advisory Committee
- Town Building Committee
- Zoning Bylaw Review Committee



Guide to the FY2024 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

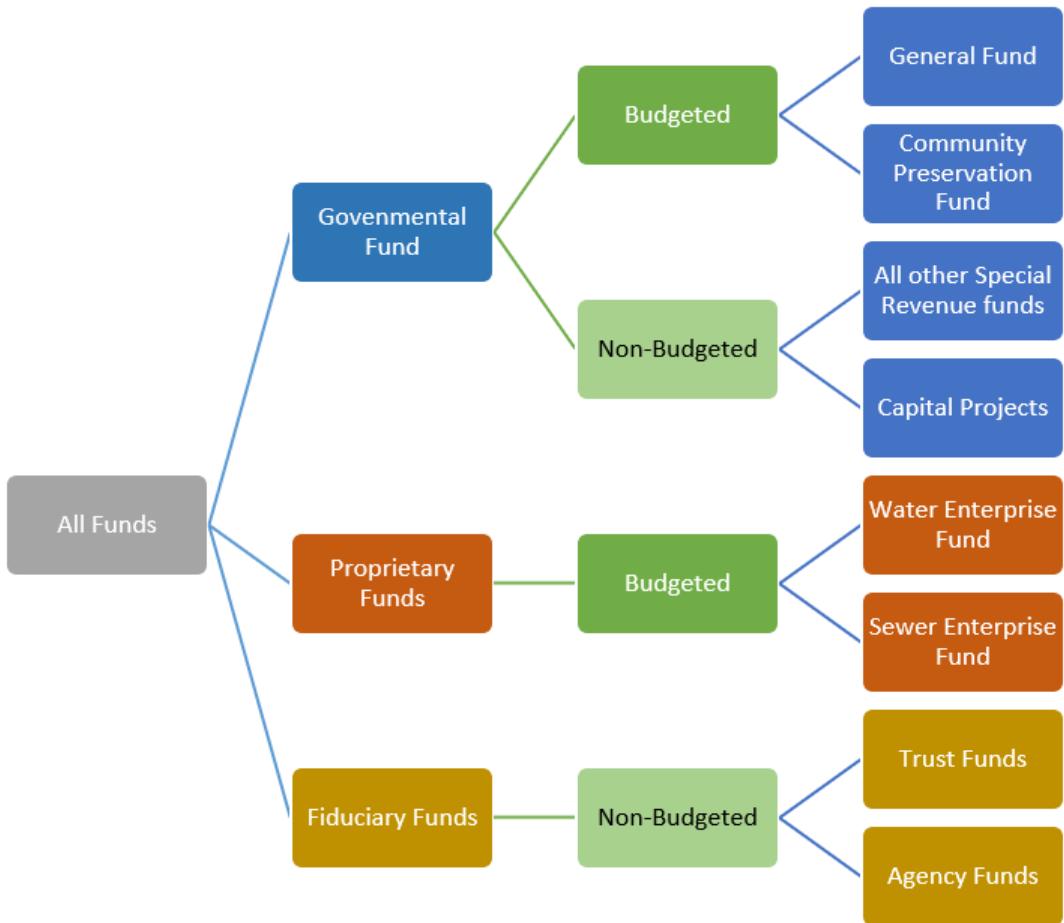
Trust Funds

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 conjunction 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 by the Select Board
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.



BUDGET OVERVIEW



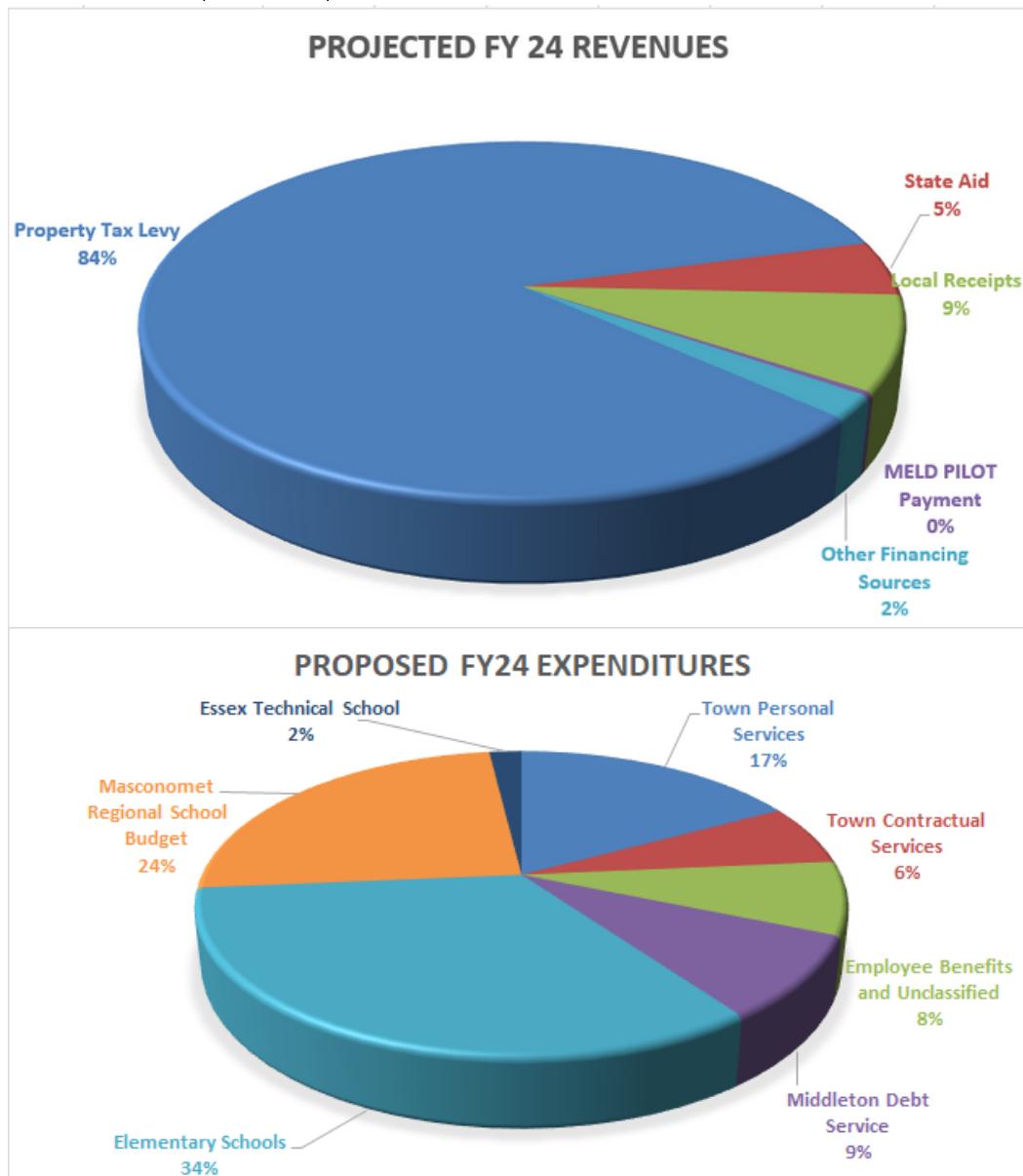
Finance Director Budget Summary

Introduction

This section is intended to provide highlights of the proposed FY24 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 FY24 operating budget requests for the general fund total \$45,267,771. Below is a breakdown of the revenue sources and the requested expenditures.



Per the FY24 operating projection, the available revenues total \$44,146,768, an increase of 2.3% over FY23. This is comprised of our tax levy, Cherry Sheet revenues, local receipts, contribution from MELD, transfers from receipt reserved for appropriation funds (e.g. Ambulance and PEG access) and indirect costs from the enterprise funds (water and SESD sewer fund).

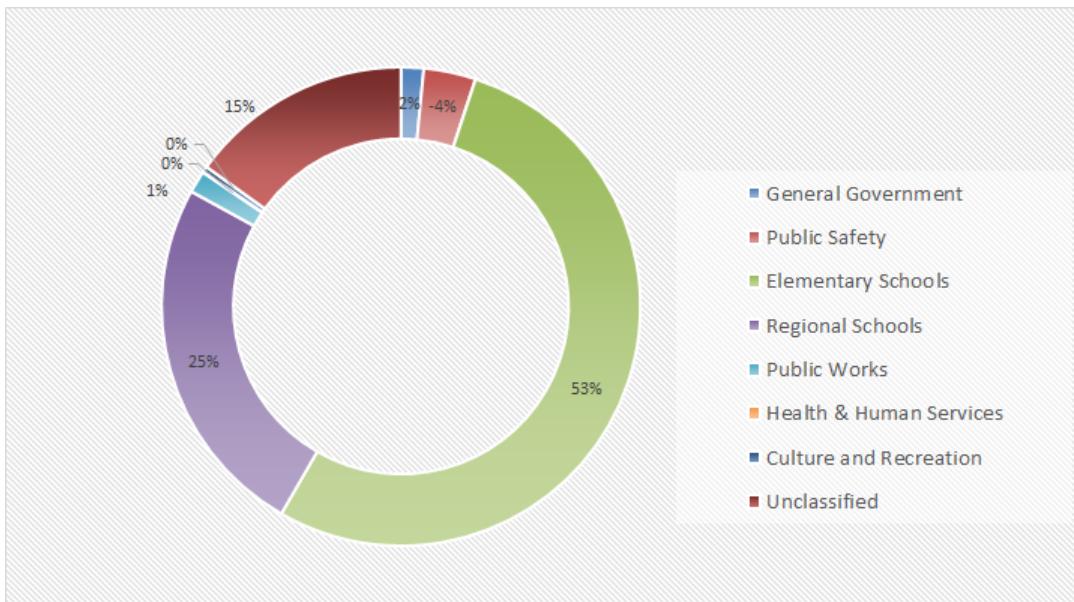


The general fund operating budget is proposed at \$45,267,771, an increase of 5.0% over FY23. As there is currently only one contract negotiated for FY24 the departments were instructed to make zero changes to salaries and wages. An amount was placed in the salary reserve for the employees that are non-union, non-contracted employees to be allocated by the March 4th budget meeting. A summary of the general fund operating budget and a break down of budgetary increases by function, excluding debt service, is provided below.

Fiscal Year 2024 Budget Comparison

| Department | FY2023 Adopted | | | FY 2024 Proposed | | | FY23 to FY24 | |
|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-------------|
| | Personal Services | Contractual | Total Budget | Personal Services | Contractual | Total Budget | \$ Change | % Change |
| Moderator | \$200 | \$0 | \$200 | \$200 | \$0 | \$200 | \$0 | 0.0% |
| Select Board | \$330,180 | \$47,860 | \$378,040 | \$335,136 | \$49,535 | \$384,671 | \$6,631 | 1.8% |
| Finance Committee | \$2,174 | \$101,780 | \$103,954 | \$2,176 | \$101,780 | \$103,956 | \$2 | 0.0% |
| Town Accountant | \$168,557 | \$37,250 | \$205,807 | \$171,686 | \$44,150 | \$215,836 | \$10,029 | 4.9% |
| Board of Assessors | \$198,016 | \$26,900 | \$224,916 | \$199,016 | \$27,210 | \$226,226 | \$1,310 | 0.6% |
| Treasurer/Collector | \$219,043 | \$45,750 | \$264,793 | \$219,043 | \$42,046 | \$261,089 | -\$3,704 | -1.4% |
| Custodian of Lands | \$2,500 | \$0 | \$2,500 | \$2,500 | \$0 | \$2,500 | \$0 | 0.0% |
| Town Counsel | \$0 | \$80,000 | \$80,000 | \$0 | \$86,000 | \$86,000 | \$6,000 | 7.5% |
| Information Technology | \$73,913 | \$440,232 | \$514,145 | \$69,876 | \$447,132 | \$517,008 | \$2,863 | 0.6% |
| Town Clerk | \$173,888 | \$35,450 | \$209,338 | \$173,888 | \$42,320 | \$216,208 | \$6,870 | 3.3% |
| Elections | \$60,499 | \$18,025 | \$78,524 | \$52,656 | \$20,730 | \$73,386 | -\$5,138 | -6.5% |
| Conservation Comm. | \$91,183 | \$3,950 | \$95,133 | \$91,183 | \$4,050 | \$95,233 | \$100 | 0.1% |
| Planning Board | \$125,887 | \$10,310 | \$136,197 | \$123,775 | \$10,310 | \$134,085 | -\$2,112 | -1.6% |
| Board of Appeals | \$2,680 | \$2,050 | \$4,730 | \$2,720 | \$2,050 | \$4,770 | \$40 | 0.8% |
| Master Plan Committee | \$1,474 | \$100 | \$1,574 | \$1,496 | \$100 | \$1,596 | \$22 | 1.4% |
| Town Buildings | \$51,214 | \$84,500 | \$135,714 | \$51,214 | \$100,000 | \$151,214 | \$15,500 | 11.4% |
| Town Reports | \$0 | \$6,000 | \$6,000 | \$0 | \$7,000 | \$7,000 | \$1,000 | 16.7% |
| Police Department | \$2,013,637 | \$246,428 | \$2,260,065 | \$2,013,637 | \$235,928 | \$2,249,565 | -\$10,500 | -0.5% |
| Fire Department | \$2,007,119 | \$369,017 | \$2,376,136 | \$2,007,119 | \$283,411 | \$2,290,530 | -\$85,606 | -3.6% |
| Inspections Dept. | \$256,919 | \$28,250 | \$285,169 | \$256,919 | \$33,250 | \$290,169 | \$5,000 | 1.8% |
| Animal Control | \$20,694 | \$3,900 | \$24,594 | \$20,694 | \$3,900 | \$24,594 | \$0 | 0.0% |
| Constable | \$200 | \$0 | \$200 | \$200 | \$0 | \$200 | \$0 | 0.0% |
| Elementary School | \$9,832,931 | \$3,963,822 | \$13,796,753 | \$10,633,552 | \$4,542,557 | \$15,176,109 | \$1,379,356 | 10.0% |
| Essex Technical H.S. | \$0 | \$825,024 | \$825,024 | \$0 | \$869,795 | \$869,795 | \$44,771 | 5.4% |
| Masco School | \$0 | \$10,477,590 | \$10,477,590 | \$0 | \$11,070,917 | \$11,070,917 | \$593,327 | 5.7% |
| Public Works | \$800,295 | \$328,700 | \$1,128,995 | \$800,295 | \$339,700 | \$1,139,995 | \$11,000 | 1.0% |
| Snow and Ice | \$50,500 | \$235,213 | \$285,713 | \$50,500 | \$239,900 | \$290,400 | \$4,687 | 1.6% |
| Transfer Station | \$149,271 | \$377,000 | \$526,271 | \$149,271 | \$400,086 | \$549,357 | \$23,086 | 4.4% |
| Board of Health | \$130,338 | \$20,300 | \$150,638 | \$130,472 | \$21,050 | \$151,522 | \$884 | 0.6% |
| Council on Aging | \$237,483 | \$46,217 | \$283,700 | \$237,483 | \$46,138 | \$283,621 | -\$79 | 0.0% |
| Veteran's Agent | \$20,076 | \$46,900 | \$66,976 | \$20,076 | \$46,900 | \$66,976 | \$0 | 0.0% |
| 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 | \$468,096 | \$202,686 | \$670,782 | \$468,096 | \$212,191 | \$680,287 | \$9,505 | 1.4% |
| Recreation Comm. | \$25,982 | \$26,874 | \$52,856 | \$25,982 | \$26,124 | \$52,106 | -\$750 | -1.4% |
| Historical Comm. | \$0 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$1,000 | \$0 | 0.0% |
| Patriotic Observances | \$0 | \$5,000 | \$5,000 | \$0 | \$6,500 | \$6,500 | \$1,500 | 30.0% |
| Chief Wills Day | \$0 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$5,000 | \$0 | 0.0% |
| Debt Service | \$0 | \$4,212,644 | \$4,212,644 | \$0 | \$3,980,080 | \$3,980,080 | -\$232,564 | -5.5% |
| Unclassified | \$25,000 | \$3,157,518 | \$3,182,518 | \$63,000 | \$3,510,145 | \$3,573,145 | \$390,627 | 12.3% |
| Total Budgets | \$17,539,949 | \$25,554,165 | \$43,094,114 | \$18,373,861 | \$26,893,910 | \$45,267,771 | \$2,173,657 | 5.0% |





Brief Description of Budget Changes

Town Accountant – Increase in the travel line item for conferences.

Town Counsel – This increase is due to contractual services increase contract price.

Town Buildings – Increase in cost of utilities.

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 – Decrease due to removal of the ambulance lease as FY23 was the last year of the lease.

Elementary Schools – Increase in insurance related items, other major drivers are transportation and Special Education out of district tuition

Essex North Shore Technical High School – currently only the projected number, no budget numbers have been presented from the school at this time. Enrollment did increase one student this school year.

Debt Service – Reduction in the 2021 bond issuance as FY23 had 1.5 years of interest payments due to the timing of the borrowing.

Unclassified – The primary cause of the increase in this line item health insurance as we are budgeting for a 12% rate increase although we know rates will not increase to that extent. Property and liability insurance has also been increased by 23% to reflect the increase in premiums due to the increase in claims. The Town also saw a large increase in our 111F insurance premium due to an increase in claims reported. The Essex Regional Retirement board assessment is also increasing 13.3%.

Revenue Highlights

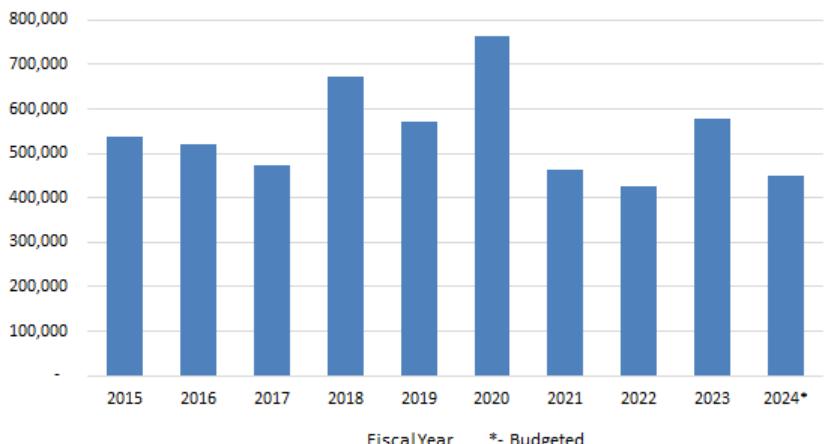
Taxes

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 \$830,947. In FY24 based on historic trends we are conservatively estimating new growth to be \$450,000.



NEW GROWTH



The Town tax levy (\$36,263,671) is well below the levy ceiling (\$70,442,252). The Town's Maximum Allowable Levy for FY 23 was \$36,967,993. For FY23 our excess levy capacity was \$704,321. FY23 saw significant increases in property values (approximately 17%) so we saw a decrease in the tax rate as values of properties increased.

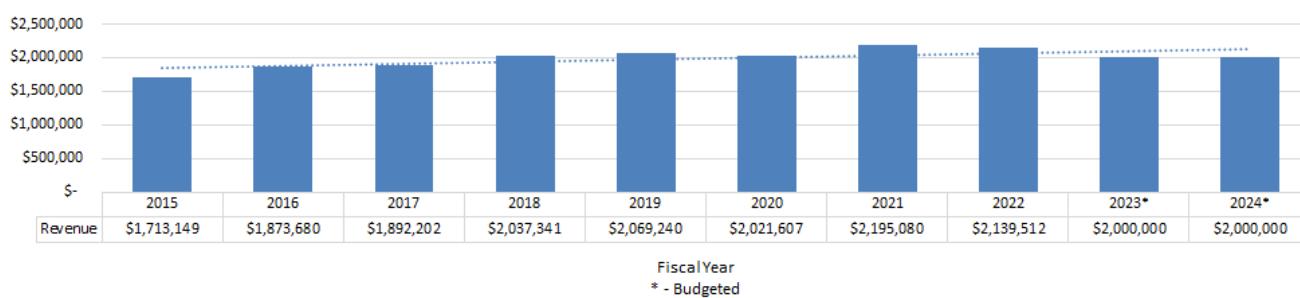
Tax Rate vs Tax Levy



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 FY24 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.

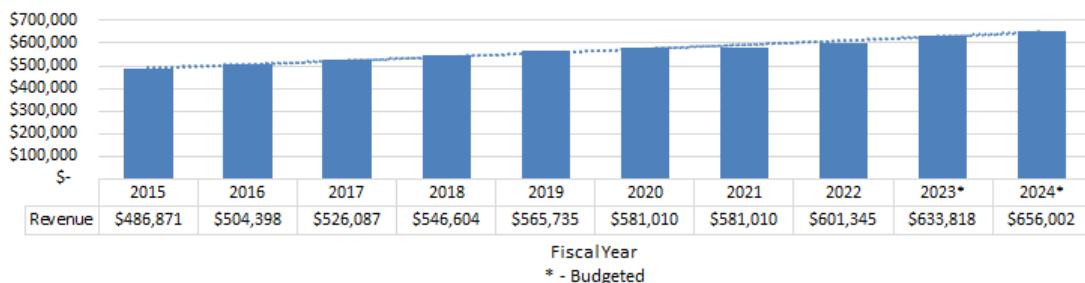
Motor Vehicle Excise



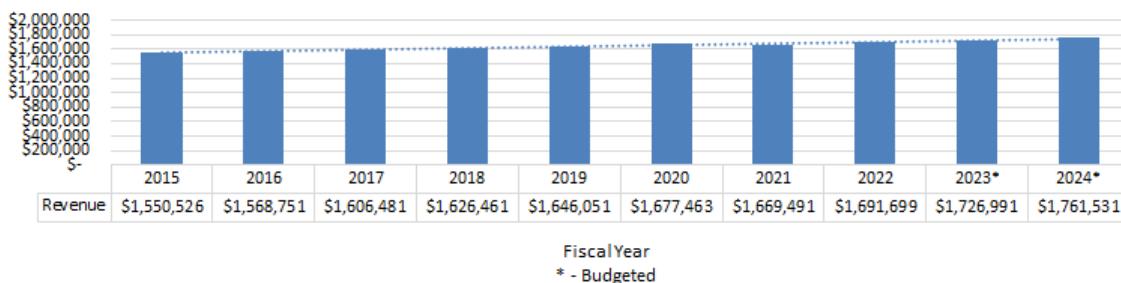
State Aid

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. With the change in administration there has been a delay in receiving any numbers for FY24 local aid. The Governor has noted she expects preliminary numbers to be out prior to March 1. As the state budget goes through the various approvals, the state aid budget will be updated as needed.

Unrestricted Aid



Chapter 70



Historical Revenues by Source

| Historical Revenues by Sources | | | | | | | | |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Fiscal Year | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023* | 2024* |
| Tax Levy | \$ 25,957,844 | \$ 27,500,025 | \$ 28,904,544 | \$ 30,039,647 | \$ 31,306,076 | \$ 32,123,658 | \$ 35,943,331 | \$ 37,112,753 |
| State Aid | 2,257,920 | 2,292,743 | 2,367,469 | 2,344,911 | 2,395,795 | 2,157,327 | 2,492,771 | 2,213,785 |
| Local Receipts | 3,642,017 | 3,935,629 | 4,180,705 | 3,963,508 | 4,112,922 | 4,662,863 | 3,923,037 | 3,771,344 |
| MELD | 220,000 | 204,000 | 223,000 | 176,000 | 230,000 | 243,332 | 262,979 | 150,000 |
| Transfers In | 685,503 | 749,401 | 982,852 | 795,311 | 1,256,216 | 972,424 | 878,038 | 898,886 |
| Total | \$ 32,763,284 | \$ 34,681,798 | \$ 36,658,570 | \$ 37,319,377 | \$ 39,301,009 | \$ 40,159,604 | \$ 43,500,156 | \$ 44,146,768 |

* = Budgeted

| Reserve Balances | | | | | | | | |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | F |
| Free Cash* | \$ 2,827,353 | \$ 2,342,514 | \$ 1,997,831 | \$ 2,208,799 | \$ 2,201,174 | \$ 3,224,241 | \$ 2,736,593 | \$ 3 |
| 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 | |
| Facilities Project Stabilization | - | - | - | - | - | - | - | |
| Sidewalk Stabilization | - | - | - | - | - | - | - | |
| Sewer Enterprise Retained Earnings | - | - | - | 37,255 | 46,908 | 61,296 | 65,850 | |
| Water Enterprise Retained Earnings | - | - | - | - | - | - | 1,156,511 | |
| Total | \$ 4,552,416 | \$ 4,121,900 | \$ 3,881,861 | \$ 4,287,887 | \$ 4,384,683 | \$ 6,324,363 | \$ 7,149,738 | \$ 9,353,173 |

* 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, 2022, the net OPEB Obligation for the Town was \$18,493,757. This decrease is due to assumption changes (change in discount rate).

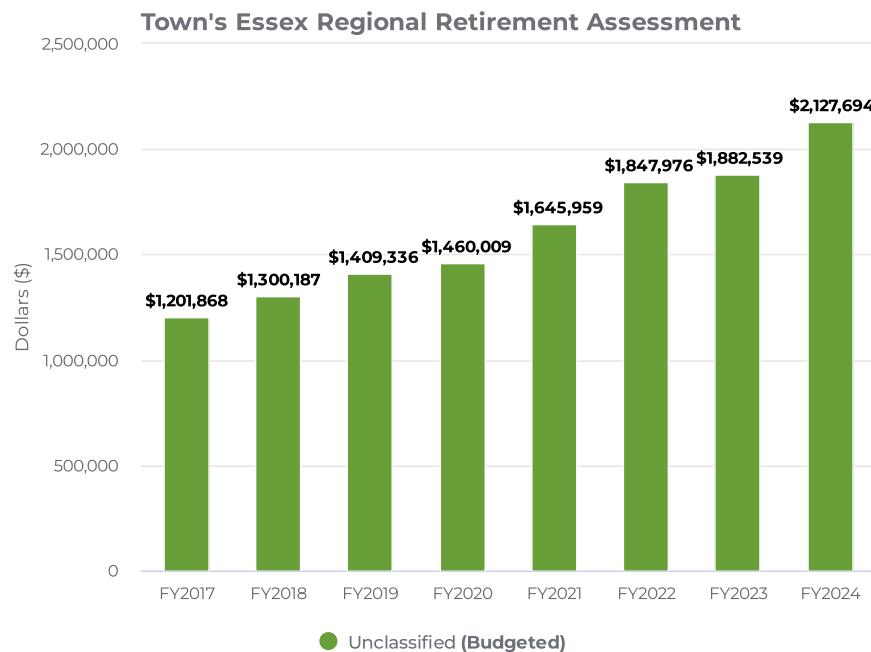
TOWN OF MIDDLETON, MA
NET OPEB LIABILITY
ACTUARIALS DATED 7/1/14 THROUGH 7/1/19

| ACTUARIAL DATE | FISCAL YEARS ENDING | NET OPEB LIABILITY | CHANGE | % CHANGE | % FUNDED |
|----------------|----------------------|--------------------|----------------|----------|----------|
| 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% |
| 7/1/2021 | 6/30/2022 | \$ 18,493,757 | \$ (1,585,591) | -8.6% | 9.59% |

** 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 2024 the assessment is anticipated to increase by 13.02%. Middleton pays the full amount on July 1st to take advantage of the savings offered by Essex Regional Retirement System and allocates to the Middleton Electric Light Department their share of this expense. In FY 2024 it is anticipated that the Town's share of the retirement assessment will be \$2,127,694.



Middleton's Financial Management Policies

Item #4: Stabilization Funds

General Stabilization Fund

Goal: Balance in the General Stabilization Fund of 4%-6% of the current year budgeted general fund operating appropriation

| | |
|------------------------------------------------------------------|--------------|
| General Stabilization Fund Balance as of 12/31/2022 | \$2,236,974 |
| Fiscal Year 2023 Proposed general fund operating appropriation | \$45,267,771 |
| General Stabilization Fund balance as a % of GF operating | 4.9% |
| 4% of current year budgeted general fund operating appropriation | \$1,810,711 |
| 6% of current year budgeted general fund operating appropriation | \$2,716,066 |

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 12/31/2022 | \$940,778 |
| Fiscal Year 2023 Proposed general fund operating appropriation | \$45,267,771 |
| Capital Stabilization Fund balance as a % of GF operating | 2.1% |
| 3% of current year budgeted general fund operating appropriation | \$1,358,033 |
| 5% of current year budgeted general fund operating appropriation | \$2,263,389 |

Pension Stabilization Fund

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

| | |
|-----------------------------------------------------|-----------|
| Pension Stabilization Fund Balance as of 12/31/2022 | \$477,525 |
|-----------------------------------------------------|-----------|

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 with a maximum balance of \$500,000

| | |
|---------------------------------------------------------------|-------------|
| Special Education Stabilization Fund Balance as of 12/31/2022 | \$412,934 |
| Average of past five years actual special education spending | \$3,151,350 |
| Difference to \$500,000 | (\$87,066) |

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 7/1/2022 | \$3,412,839 |
| Fiscal Year 2022 operating appropriation | \$44,146,768 |
| Free Cash Certification as a % of prior year operating appropriation | 7.7% |
| Free Cash Balance after 2022 Special Town Meeting | \$2,987,108 |
| Fiscal Year 2022 operating appropriation | \$44,146,768 |
| Free Cash Certification as a % of prior year operating appropriation | 6.8% |

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 2023 Tax Rate Recapitulation | \$704,322 |
| Fiscal Year 2023 Tax Recap General Fund Appropriation | \$43,442,319 |
| Excess Levy Capacity balance as a % of GF operating | 1.6% |

Item #7 Reserve Funds

General Reserve Fund

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

| | |
|-----------------------------------------------------------------------------------------|--------------|
| Proposed Fiscal Year 2024 General Reserve Fund | \$100,000 |
| Fiscal Year 2024 Proposed general fund operating appropriation (excluding schools) | \$18,150,950 |
| General Reserve Fund as a % of general fund operating appropriation (excluding schools) | 0.6% |
| 1% of proposed FY23 General Fund opearting appropriation (excluding schools) | \$181,509 |

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 2024 annual debt service exclusive of exempt debt | \$313,569 |
| Fiscal Year 2024 Proposed general fund operating appropriation | \$45,267,771 |
| 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 2024 annual debt service inclusive of exempt debt | \$3,666,511 |
| Fiscal Year 2024 Proposed general fund operating appropriation | \$45,267,771 |
| Annual debt service exclusive of exempt debt as a % of current year general fund appropriation | 8.1% |

Municipal and Reserve Fund Balances

| | |
|--------------------------------------------------------|-------------|
| Free Cash Balance 10/18/2022 (post town meeting votes) | \$2,987,108 |
| General Stabilization Fund as of 12/31/2022 | \$2,236,974 |
| Capital Stabilization Fund as of 12/31/2022 | \$940,778 |
| Retirement Stabilization Fund Balance as of 12/31/2022 | \$477,525 |



| | |
|----------------------------------------------------------------|-------------|
| Special Education Stabilization Fund Balance as of 12/31/2022 | \$412,934 |
| Facilities Complex Stabilization Fund Balance as of 12/31/2022 | \$307,180 |
| Sidewalk Stabilizaiton Fund Balance as of 12/31/2022 | \$129,413 |
| Ambulance Fund as of 12/31/2022 | \$963,922 |
| PEG Fund Balance as of 12/31/2022 | \$465,812 |
| OPEB Trust Balance as of 12/31/2022 | \$2,091,771 |
| Special Education Reserve Fund Balance 12/31/2022 | \$150,312 |



FY 2024 Projected Operating Budget Revenues and Expenditures

Town of Middleton Fiscal Year 2024 Summary of Projected Operating Budget Revenues and Expenditures

REVENUES

| | FY2023 | FY2024 | | |
|----------------------------------------------|----------------------|----------------------|---------------------|--------------|
| | BUDGET | ESTIMATE | \$ Change | % Change |
| PROPERTY TAXES | | | | |
| Prior Year Levy Limit | \$ 31,863,977 | \$ 33,237,896 | | |
| 2.5% Increase | \$ 796,599 | \$ 830,947 | | |
| New Growth | \$ 577,320 | \$ 450,000 | | |
| TOTAL LEVY LIMIT | \$ 33,237,896 | \$ 34,518,843 | | |
| Debt Exclusion | \$ 3,730,097 | \$ 3,640,667 | | |
| Excess Levy Capacity | \$ (704,322) | \$ (718,408) | | |
| TOTAL MAXIMUM LEVY LIMIT | \$ 36,263,671 | \$ 37,441,102 | \$ 1,177,431 | 3.2% |
| STATE AID | | | | |
| Cherry Sheet Receipts | \$ 2,492,158 | \$ 2,550,123 | | |
| Less Offsets | \$ (19,224) | \$ (19,224) | | |
| Less Charges & Assessments | \$ (315,607) | \$ (317,114) | | |
| TOTAL NET STATE AID | \$ 2,157,327 | \$ 2,213,785 | \$ 56,458 | 2.6% |
| LOCAL RECEIPTS | | | | |
| Motor Vehicle Excise | \$ 2,000,000 | \$ 2,000,000 | \$ - | 0.0% |
| Other Excise- Room | \$ 140,000 | \$ 160,000 | \$ 20,000 | 14.3% |
| Other Excise - Meals | \$ 300,000 | \$ 300,000 | \$ - | 0.0% |
| Penalties/Interest on Taxes and Excises | \$ 80,000 | \$ 80,000 | \$ - | 0.0% |
| Payments in Lieu of Taxes | \$ 130,000 | \$ 130,000 | \$ - | 0.0% |
| Other Charge for Services - TSS | \$ 210,000 | \$ 210,000 | \$ - | 0.0% |
| Fees | \$ 125,000 | \$ 125,000 | \$ - | 0.0% |
| Departmental Revenue - Libraries | \$ 1,000 | \$ - | \$ (1,000) | -100.0% |
| Departmental Revenue - Cemeteries | \$ 40,000 | \$ 40,000 | \$ - | 0.0% |
| Other Departmental Revenue | \$ 124,500 | \$ 125,500 | \$ 1,000 | 0.8% |
| Building Permits | \$ 362,000 | \$ 362,000 | \$ - | 0.0% |
| Other Licenses and Permits | \$ 148,000 | \$ 148,000 | \$ - | 0.0% |
| 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% |
| One Time Revenue (Masco Debt Service Refund) | \$ 171,693 | \$ - | \$ (171,693) | -100.0% |
| TOTAL LOCAL RECEIPTS | \$ 3,923,037 | \$ 3,771,344 | \$ (151,693) | -3.9% |
| RESERVE FOR ABATEMENT (OVERLAY) | \$ (320,340) | \$ (328,349) | \$ 8,009 | 2.5% |
| OFFSET RECEIPTS | | | | |
| Ambulance Fund Transfer | \$ 621,821 | \$ 650,000 | \$ 28,179 | 4.5% |
| PEG Cable Fund Transfer | \$ 161,876 | \$ 151,577 | \$ (10,299) | -6.4% |
| Enterprise Funds Indirect Costs | \$ 94,341 | \$ 97,309 | \$ 2,968 | 3.1% |
| MELD Contribution | \$ 262,979 | \$ 150,000 | \$ (112,979) | -43.0% |
| TOTAL OFFSET RECEIPTS | \$ 1,141,017 | \$ 1,048,886 | \$ (92,131) | -8.1% |
| TOTAL REVENUES | \$ 43,164,712 | \$ 44,146,768 | \$ 982,056 | 2.3% |



FY 2024 Projected Operating Budget Revenues and Expenditures (continued)

EXPENDITURES

| | FY2023 | FY2024 | | |
|------------------------------------------------|----------------------|----------------------|---------------------|-------------|
| | BUDGET | PROPOSED | \$ Change | % Change |
| TOWN SERVICES | | | | |
| Personnel Services | \$ 7,707,018 | \$ 7,740,309 | \$ 33,291 | 0.4% |
| Contractual Services | \$ 2,917,567 | \$ 2,920,416 | \$ 2,849 | 0.1% |
| Retirement, Health Ins & Unclassified | \$ 3,157,517 | \$ 3,510,145 | \$ 352,628 | 11.2% |
| TOTAL TOWN SERVICES | \$ 13,782,102 | \$ 14,170,870 | \$ 388,768 | 2.8% |
| TOWN DEBT SERVICE | | | | |
| | \$ 4,212,643 | \$ 3,980,080 | \$ (232,563) | -5.5% |
| ELEMENTARY SCHOOLS | | | | |
| | \$ 13,796,753 | \$ 15,176,109 | \$ 1,379,356 | 10.0% |
| MASCONOMET REGIONAL SCHOOL | | | | |
| MASCO Regional Assessment | \$ 10,477,590 | \$ 11,070,917 | \$ 593,327 | 5.7% |
| TOTAL MASCONOMET ASSESSMENT | \$ 10,477,590 | \$ 11,070,917 | \$ 593,327 | 5.7% |
| ESSEX TECHNICAL SCHOOL | | | | |
| Essex Tech Regional Assessment | \$ 756,518 | \$ 796,767 | \$ 40,249 | 5.3% |
| Essex Tech Debt Service | \$ 68,506 | \$ 73,028 | \$ 4,522 | 6.6% |
| TOTAL ESSEX TECHNICAL SCHOOL ASSESSMENT | \$ 825,024 | \$ 869,795 | \$ 44,771 | 5.4% |
| TOTAL EXPENDITURES | \$ 43,094,112 | \$ 45,267,771 | \$ 2,173,659 | 5.0% |



Three-Year Budget Projection

TOWN OF MIDDLETON

SUMMARY OF PROJECTED REVENUES AND EXPENDITURES

| | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 |
|------------------------------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues | | | | | |
| Property Tax Levy | \$36,263,671 | \$37,441,102 | \$38,845,553 | \$40,220,864 | \$41,733,156 |
| State Aid | 2,472,934 | 2,530,899 | 2,590,356 | 2,651,347 | 2,713,914 |
| Local Receipts | 3,923,037 | 3,771,344 | 3,783,344 | 3,795,824 | 3,808,803 |
| Other Available Funds - General Fund | 1,216,017 | 1,048,886 | 1,117,655 | 1,877,807 | 1,906,662 |
| Free Cash (special articles only) | 1,595,102 | 1,539,490 | 1,238,964 | 1,290,912 | 1,345,458 |
| Other Available Funds - Enterprise Funds | 312,389 | 311,458 | 365,934 | 370,490 | 375,125 |
| Total Revenues | \$45,783,150 | \$46,643,178 | \$47,941,806 | \$49,836,755 | \$51,507,993 |
| Expenditures | | | | | |
| General Government | \$2,441,565 | \$2,480,978 | \$2,565,389 | \$2,613,431 | \$2,662,542 |
| Public Safety | 4,969,164 | 4,855,058 | 5,077,458 | 5,195,195 | 5,315,804 |
| Elementary Education | 13,796,753 | 15,176,109 | 16,225,509 | 16,874,529 | 17,549,511 |
| Public Works | 1,940,979 | 1,979,752 | 2,039,987 | 2,075,957 | 2,112,681 |
| Human Services | 536,239 | 537,044 | 558,178 | 569,875 | 581,842 |
| Culture & Recreation | 734,638 | 744,893 | 772,414 | 787,924 | 803,785 |
| Debt Service- GF Non-Exempt | 285,034 | 313,569 | 237,819 | 228,694 | 170,644 |
| Debt Service- GF Prop 2 1/2 Exempt | 3,927,609 | 3,666,511 | 3,772,359 | 3,816,531 | 3,964,331 |
| Employee Benefits | 2,891,917 | 3,181,645 | 3,435,010 | 3,713,598 | 4,014,196 |
| Salary Reserve | 34,600 | 63,000 | 25,000 | 25,000 | 25,000 |
| Prop/Liability Insurances | 265,600 | 328,500 | 358,000 | 389,525 | 423,231 |
| Regional School Assessments & Debt | 11,302,614 | 11,940,712 | 12,534,071 | 13,157,053 | 13,811,307 |
| Other Amounts to be Raised | 358,340 | 366,349 | 374,558 | 382,972 | 391,596 |
| State and County Assessments | 315,607 | 317,114 | 322,759 | 328,546 | 334,477 |
| Article from Available Funds | 75,000 | 0 | 0 | 0 | 0 |
| Articles from Free Cash | 546,731 | 550,000 | 200,000 | 200,000 | 200,000 |
| Capital Articles from Free Cash | 1,048,371 | 989,490 | 1,038,964 | 1,090,912 | 1,145,458 |
| Enterprise Funds | 312,389 | 311,458 | 365,934 | 370,489 | 375,124 |
| Total Expenditures | \$45,783,150 | \$47,802,181 | \$49,903,409 | \$51,820,232 | \$53,881,529 |
| Surplus/(Deficit) | \$ (0) | \$ (1,159,003) | \$ (1,961,603) | \$ (1,983,477) | \$ (2,373,536) |



TOWN OF MIDDLETON THREE-YEAR REVENUE PROJECTION

| Revenue Projections | FY2023 Budgeted | FY2024 Proposed | FY2025 Projected | FY2026 Projected | FY2027 Projected |
|---------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| PROPERTY TAX LEVY | | | | | |
| Prior Year Tax Levy Limit | \$ 31,863,977 | \$33,237,896 | \$34,518,843 | \$35,831,814 | \$37,177,609 |
| 2.5% Increase | 796,599 | 830,947 | 862,971 | 895,795 | 929,440 |
| Certified New Growth | 577,320 | 450,000 | 450,000 | 450,000 | 450,000 |
| TAX Levy Limit Total | 33,237,896 | 34,518,843 | 35,831,814 | 37,177,609 | 38,557,049 |
| Debt Exclusions | 3,730,097 | 3,640,667 | 3,746,515 | 3,790,687 | 3,938,487 |
| Maximum Allowable Levy | 36,967,993 | 38,159,510 | 39,578,329 | 40,968,296 | 42,495,536 |
| Excess Tax Levy Capacity | (704,322) | (718,408) | (732,776) | (747,432) | (762,380) |
| TOTAL | \$ 36,263,671 | \$37,441,102 | \$38,845,553 | \$40,220,864 | \$41,733,156 |

STATE AID CHERRY SHEET

| | | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Chapter 70 Education Aid | \$ 1,726,991 | \$ 1,761,531 | \$ 1,796,761 | \$ 1,832,697 | \$ 1,869,351 |
| Charter Tuition Reimbursement | 2,354 | 2,354 | 2,354 | 2,354 | 2,354 |
| Unrestricted General Government Aid | 633,818 | 656,002 | 678,962 | 702,725 | 727,321 |
| Veterans Benefits | 14,796 | 14,796 | 14,796 | 14,796 | 14,796 |
| Exemptions VBS and Elderly | 62,080 | 63,322 | 64,588 | 65,880 | 67,197 |
| State Owned Land | 32,895 | 32,895 | 32,895 | 32,895 | 32,895 |
| TOTAL | \$ 2,472,934 | \$ 2,530,899 | \$ 2,590,356 | \$ 2,651,347 | \$ 2,713,914 |

ESTIMATED LOCAL RECEIPTS

| | | | | | |
|-----------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Motor Vehicle Excise | \$ 2,000,000 | \$ 2,000,000 | \$ 2,000,000 | \$ 2,000,000 | \$ 2,000,000 |
| Other Excise- Room | 140,000 | 160,000 | 160,000 | 160,000 | 160,000 |
| Other Excise - Meals | 300,000 | 300,000 | 312,000 | 324,480 | 337,459 |
| 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 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| Departmental Revenue - Libraries | 1,000 | 0 | 0 | 0 | 0 |
| Departmental Revenue - Cemeteries | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Other Departmental Revenue | 124,500 | 125,500 | 125,500 | 125,500 | 125,500 |
| Building Permits | 362,000 | 362,000 | 362,000 | 362,000 | 362,000 |
| Other Licenses and Permits | 148,000 | 148,000 | 148,000 | 148,000 | 148,000 |
| 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 |
| One-Time Revenues | 171,693 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 3,923,037 | \$ 3,771,344 | \$ 3,783,344 | \$ 3,795,824 | \$ 3,808,803 |

AVAILABLE FUNDS/OTHER FINANCING ENTERPRISE FUNDS

| | | | | | |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| For Water Enterprise Fund Budget | \$ 207,987 | \$ 206,012 | \$ 259,434 | \$ 262,924 | \$ 266,483 |
| For Sewer Enterprise Fund Budget | 104,402 | 105,446 | 106,500 | 107,565 | 108,641 |
| TOTAL | \$ 312,389 | \$ 311,458 | \$ 365,934 | \$ 370,490 | \$ 375,125 |

AVAILABLE FUNDS/OTHER FINANCING GENERAL FUND

| | | | | | |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Ambulance/PEG Omnibus Transfers | \$ 783,697 | \$ 801,577 | \$ 817,609 | \$ 833,961 | \$ 850,640 |
| CPA Warrant Articles | 75,000 | 0 | 0 | 0 | 0 |
| MELD | 262,979 | 150,000 | 200,000 | 200,000 | 200,000 |
| SESD Indirect Costs | 5,633 | 6,043 | 6,043 | 6,043 | 6,043 |
| Water Enterprise Indirect Costs | 88,708 | 91,266 | \$ 94,004 | \$ 96,824 | \$ 99,728 |
| TOTAL | \$ 1,216,017 | \$ 1,048,886 | \$ 1,117,655 | \$ 1,877,807 | \$ 1,906,662 |

FREE CASH

| | | | | | |
|----------------------------------------|-------------------------|---------------------|---------------------|---------------------|---------------------|
| Free Cash for Fiduciary Funds | \$ 402,000 | \$ 550,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| Free Cash for Capital Warrant Articles | 942,371 | 989,490 | 1,038,964 | 1,090,912 | 1,145,458 |
| Free Cash for Town Meeting articles | 250,731 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 1,595,102 | \$ 1,539,490 | \$ 1,238,964 | \$ 1,290,912 | \$ 1,345,458 |
| TOTAL REVENUES | \$ 45,783,150.15 | \$46,643,178 | \$47,941,806 | \$49,836,755 | \$51,507,993 |



TOWN OF MIDDLETON THREE-YEAR EXPENDITURE PROJECTION

| Expenditure Projections | FY2023 Budgeted | FY2024 Proposed | FY2025 Projected | FY2026 Projected | FY2027 Projected |
|-------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| GENERAL GOVERNMENT | | | | | |
| Salaries & Wages | \$ 1,501,408 | \$ 1,496,565 | \$ 1,572,329 | \$ 1,611,637 | \$ 1,651,928 |
| Finance Committee Reserve Fund | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Other Expenses | 825,157 | 864,713 | 873,360 | 882,094 | 890,915 |
| Capital Outlay | 15,000 | 19,700 | 19,700 | 19,700 | 19,700 |
| TOTAL | \$ 2,441,565 | \$ 2,480,978 | \$ 2,565,389 | \$ 2,613,431 | \$ 2,662,542 |
| PUBLIC SAFETY | | | | | |
| Salaries & Wages | \$ 4,298,569 | \$ 4,298,569 | \$ 4,516,184 | \$ 4,629,089 | \$ 4,744,816 |
| Other Expenses | 572,595 | 478,489 | 483,274 | 488,107 | 492,988 |
| Capital Outlay | 75,000 | 78,000 | 78,000 | 78,000 | 78,000 |
| Retro Pay | 23,000 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 4,969,164 | \$ 4,855,058 | \$ 5,077,458 | \$ 5,195,195 | \$ 5,315,804 |
| EDUCATION | | | | | |
| Salaries & Wages | \$ 9,832,931 | \$ 10,633,552 | \$ 11,501,250 | \$ 11,961,300 | \$ 12,439,752 |
| Other Expenses | 3,963,822 | 4,542,557 | 4,724,259 | 4,913,230 | 5,109,759 |
| TOTAL | \$ 13,796,753 | \$ 15,176,109 | \$ 16,225,509 | \$ 16,874,529 | \$ 17,549,511 |
| REGIONAL SCHOOL ASSESSMENTS | | | | | |
| Masconomet Assessment | \$ 10,477,590 | \$ 11,070,917 | \$ 11,624,463 | \$ 12,205,686 | 12,815,970 |
| Masconomet Debt | - | - | - | - | - |
| Essex Tech Assessment | 756,518 | 796,767 | 836,605 | 878,436 | 922,357 |
| Essex Tech Debt | 68,506 | 73,028 | 73,003 | 72,931 | 72,979 |
| TOTAL | \$ 11,302,614 | \$ 11,940,712 | \$ 12,534,071 | \$ 13,157,053 | \$ 13,811,307 |
| PUBLIC WORKS & FACILITIES | | | | | |
| Salaries & Wages | \$ 1,000,066 | \$ 1,000,066 | \$ 1,050,694 | \$ 1,076,962 | \$ 1,103,886 |
| Other Expenses | 921,913 | 960,686 | 970,293 | 979,996 | 989,796 |
| Capital Outlay | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 |
| TOTAL | \$ 1,940,979 | \$ 1,979,752 | \$ 2,039,987 | \$ 2,075,957 | \$ 2,112,681 |
| HUMAN SERVICES | | | | | |
| Salaries & Wages | \$ 387,897 | \$ 388,031 | \$ 407,675 | \$ 417,867 | \$ 428,314 |
| Other Expenses | 148,342 | 149,013 | 150,503 | 152,008 | 153,528 |
| TOTAL | \$ 536,239 | \$ 537,044 | \$ 558,178 | \$ 569,875 | \$ 581,842 |
| CULTURE and RECREATION | | | | | |
| Salaries & Wages | \$ 494,078 | \$ 494,078 | \$ 519,091 | \$ 532,068 | \$ 545,370 |
| Other Expenses | 240,560 | 250,815 | 253,323 | 255,856 | 258,415 |
| TOTAL | \$ 734,638 | \$ 744,893 | \$ 772,414 | \$ 787,924 | \$ 803,785 |
| Debt Service- GF Prop 2 1/2 Exempt | | | | | |
| Existing General Fund Debt- Exempt | \$ 3,927,609 | \$ 3,666,511 | \$ 3,772,359 | \$ 3,816,531 | \$ 3,964,331 |
| TOTAL | \$ 3,927,609 | \$ 3,666,511 | \$ 3,772,359 | \$ 3,816,531 | \$ 3,964,331 |
| Debt Service- GF Non-Exempt | | | | | |
| Existing General Fund Debt- Non Exempt | \$ 285,034 | \$ 313,569 | \$ 237,819 | \$ 228,694 | \$ 170,644 |
| TOTAL | \$ 285,034 | \$ 313,569 | \$ 237,819 | \$ 228,694 | \$ 170,644 |
| EMPLOYEE BENEFITS | | | | | |
| Retirement (net early discount) | \$ 2,338,504 | \$ 2,651,676 | \$ 2,824,035 | \$ 3,011,073 | \$ 3,206,792 |
| Less: MELD Share | (455,965) | (523,982) | (558,041) | (595,000) | (633,675) |
| Unemployment | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Health Insurance | 876,778 | 921,501 | 1,032,081 | 1,155,931 | 1,294,642 |
| Life insurance | 2,600 | 2,450 | 2,450 | 2,450 | 2,450 |
| Medicare (1.45%) | 115,000 | 115,000 | 119,485 | 124,145 | 128,987 |
| TOTAL | \$ 2,891,917 | \$ 3,181,645 | \$ 3,435,010 | \$ 3,713,598 | \$ 4,014,196 |



| Expenditure Projections (cont.) | FY2023 Adopted | FY2024 Proposed | FY2025 Projected | FY2026 Projected | FY2026 Projected |
|-------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| SALARY RESERVE | | | | | |
| Salary Reserve | \$ 25,000 | \$ 63,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Salary Reserve - STM apprioriation | 9,600 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 34,600 | \$ 63,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| PROPERTY/LIABILITY INSURANCES | | | | | |
| Workers Comp | \$ 110,000 | \$ 130,000 | \$ 136,500 | \$ 143,325 | \$ 150,491 |
| Property/Liability/endorsement changes | 200,000 | 240,000 | 252,000 | 264,600 | 277,830 |
| Accident-Police | 90,000 | 110,000 | 121,000 | 133,100 | 146,410 |
| Surety Bonds/premium costs | 24,600 | 25,500 | 25,500 | 25,500 | 25,500 |
| Less: School and MELD Share | (159,000) | (177,000) | (177,000) | (177,000) | (177,000) |
| TOTAL | \$ 265,600 | \$ 328,500 | \$ 358,000 | \$ 389,525 | \$ 423,231 |
| OTHER AMOUNTS TO BE RAISED | | | | | |
| Overlay | \$ 320,340 | \$ 328,349 | \$ 336,558 | \$ 344,972 | \$ 353,596 |
| Tax Title | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 |
| TOTAL | \$ 358,340 | \$ 366,349 | \$ 374,558 | \$ 382,972 | \$ 391,596 |
| STATE AND COUNTY ASSESSMENTS | | | | | |
| Mosquito Control | \$ 57,477 | \$ 57,464 | \$ 57,464 | \$ 57,464 | \$ 57,464 |
| Air Pollution | 3,878 | 3,878 | 3,878 | 3,878 | 3,878 |
| Metropolitan Area Planning Council | 4,718 | 4,718 | 4,718 | 4,718 | 4,718 |
| RMV Non-Renewal Surcharge | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| MBTA | 225,819 | 225,819 | 231,464 | 237,251 | 243,182 |
| Charter School Sending Tuition | 20,215 | 21,735 | 21,735 | 21,735 | 21,735 |
| TOTAL | \$ 315,607 | \$ 317,114 | \$ 322,759 | \$ 328,546 | \$ 334,477 |
| WATER ENTERPRISE | | | | | |
| Salaries & Wages | \$ 88,557 | \$ 90,771 | \$ 93,040 | \$ 95,366 | \$ 97,750 |
| Other Expenses | 114,100 | 115,241 | 116,393 | 117,557 | 118,733 |
| Existing Debt Service | 5,330 | - | - | - | - |
| Enterprise Fund Retained Earnings | - | - | 50,000 | 50,000 | 50,000 |
| TOTAL | \$ 207,987 | \$ 206,012 | \$ 259,434 | \$ 262,924 | \$ 266,483 |
| SEWER ENTERPRISE | | | | | |
| Other Expenses | \$ 104,402 | \$ 105,446 | \$ 106,500 | \$ 107,565 | \$ 108,641 |
| TOTAL | \$ 104,402 | \$ 105,446 | \$ 106,500 | \$ 107,565 | \$ 108,641 |
| ARTICLES FROM OTHER AVAILABLE FUNDS | | | | | |
| Articles from SRF's | \$ 75,000 | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ 75,000 | \$ - | \$ - | \$ - | \$ - |
| ARTICLES FROM FREE CASH | | | | | |
| General Stabilization Fund | \$ - | \$ 100,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Capital Stabilization Fund | - | 100,000 | 50,000 | 50,000 | 50,000 |
| OPEB Fund | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| SPED Stabilization Fund | 52,000 | - | - | - | - |
| Facilities Complex Stabilizaiton Fund | - | 250,000 | - | - | - |
| Special Town Meeting Fiduciary Funding | 250,000 | - | - | - | - |
| Special Town Meeting Supplemental Appropriation | 69,731 | - | - | - | - |
| Retro Pay | 75,000 | - | - | - | - |
| TOTAL | \$ 546,731 | \$ 550,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| CAPITAL ARTICLES FROM FREE CASH | | | | | |
| Capital Outlay | \$ 942,371 | \$ 989,490 | \$ 1,038,964 | \$ 1,090,912 | \$ 1,145,458 |
| Capital Outlay Special Town Meeting | 106,000 | - | - | - | - |
| TOTAL | \$ 1,048,371 | \$ 989,490 | \$ 1,038,964 | \$ 1,090,912 | \$ 1,145,458 |
| TOTAL EXPENDITURES | | | | | |
| | \$ 45,783,150 | \$ 47,802,181 | \$ 49,903,409 | \$ 51,820,232 | \$ 53,881,529 |



Personnel Changes

| FTE Count by Department | | | | |
|------------------------------|---------------|---------------|---------------|--------------|
| Department | FY22 | FY23 | FY24 | Change |
| Select Board | 0.16 | 0.16 | 0.16 | 0.00 |
| Town Administrator | 2.48 | 2.48 | 2.48 | 0.00 |
| Town Accountant | 1.80 | 1.80 | 1.80 | 0.00 |
| Assessor | 2.45 | 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 | 34.50 | 32.50 | 27.50 | -5.00 |
| Fire Department | 19.10 | 19.10 | 17.10 | -2.00 |
| Inspections Department | 4.60 | 4.60 | 4.60 | 0.00 |
| Animal Control | 0.30 | 0.30 | 0.30 | 0.00 |
| Middleton Elementary Schools | 153.89 | 153.34 | 153.34 | 0.00 |
| Public Works | 14.44 | 14.55 | 14.55 | 0.00 |
| Board of Health | 1.43 | 1.43 | 1.43 | 0.00 |
| Council on Aging | 5.42 | 5.79 | 5.79 | 0.00 |
| 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 |
| Total FTE | 262.60 | 260.53 | 260.53 | -7.00 |

Description of Changes

Changes with police and fire are reductions in the part-time staffing.



FUND SUMMARIES



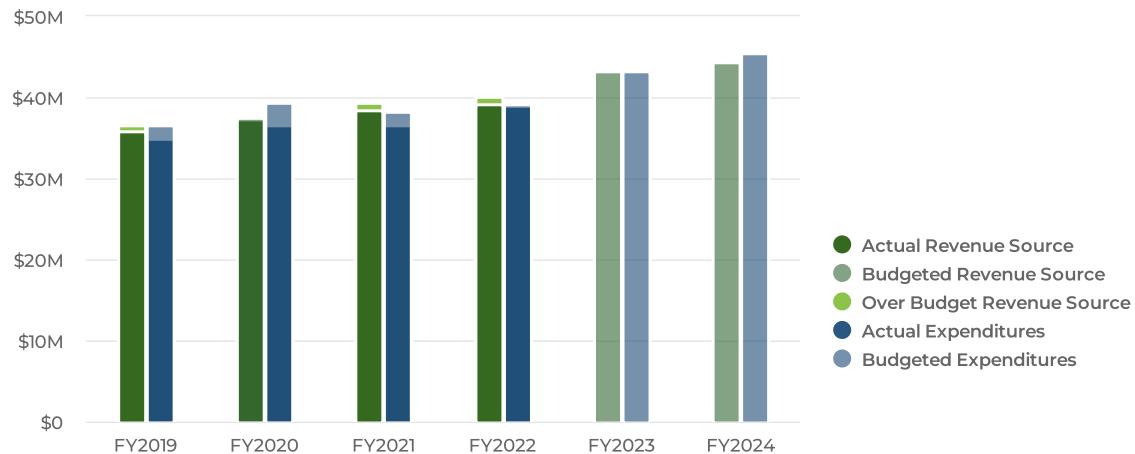


General Fund

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 \$44.44M of revenue in FY2024, which represents a 2.4% increase over the prior year. Budgeted expenditures are projected to increase by 5% or \$2.17M to \$45.58M in FY2024.



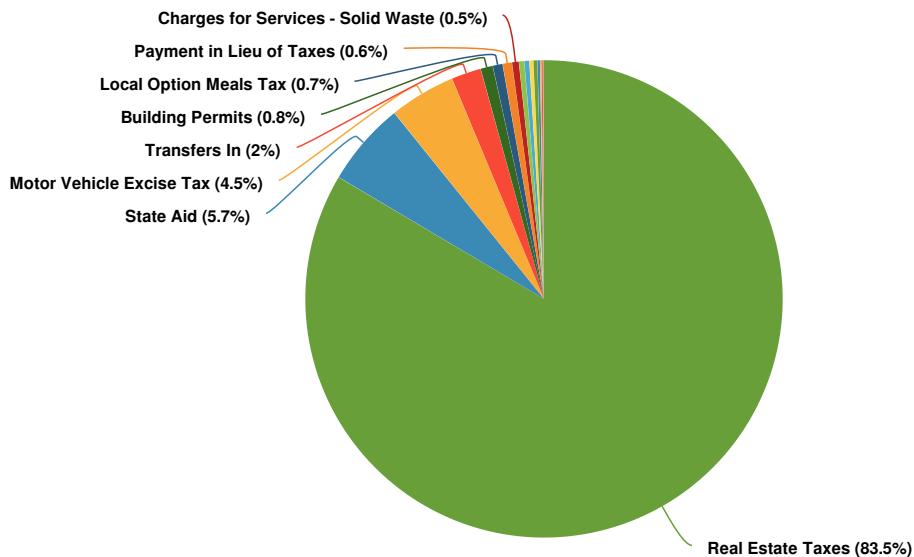
Revenues

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.

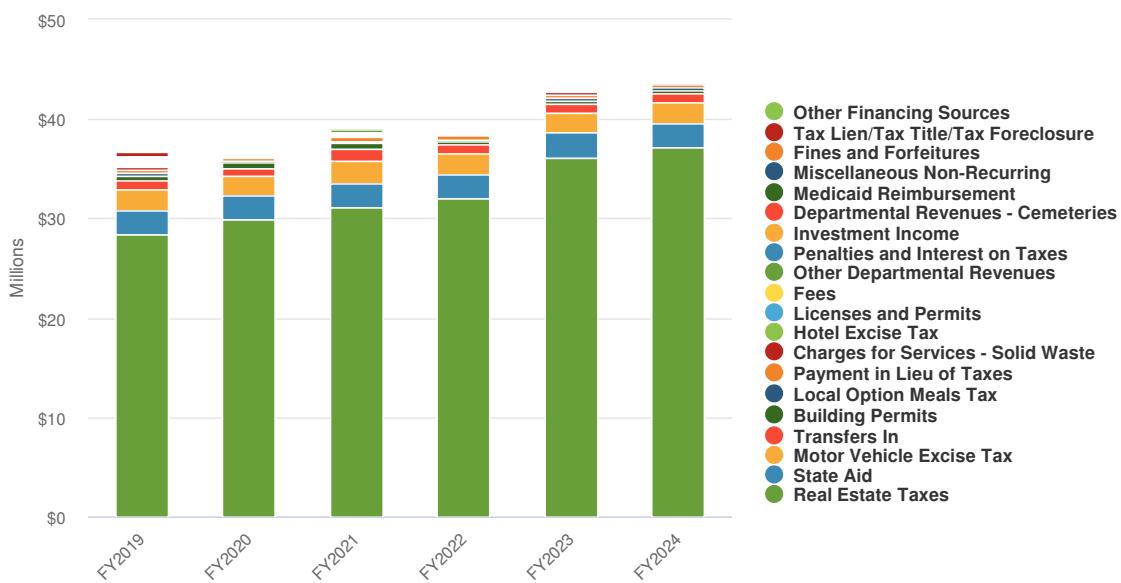
For all local receipts budgeted (for a full list please see FY24 Operating Projections), the Town uses historical data to determine if there is a visible trend. If there is not a clear historical trend of actual revenues collected, the Town will utilize the prior year's budget as long as the revenues exceed that budget. If revenues fell short previously, 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



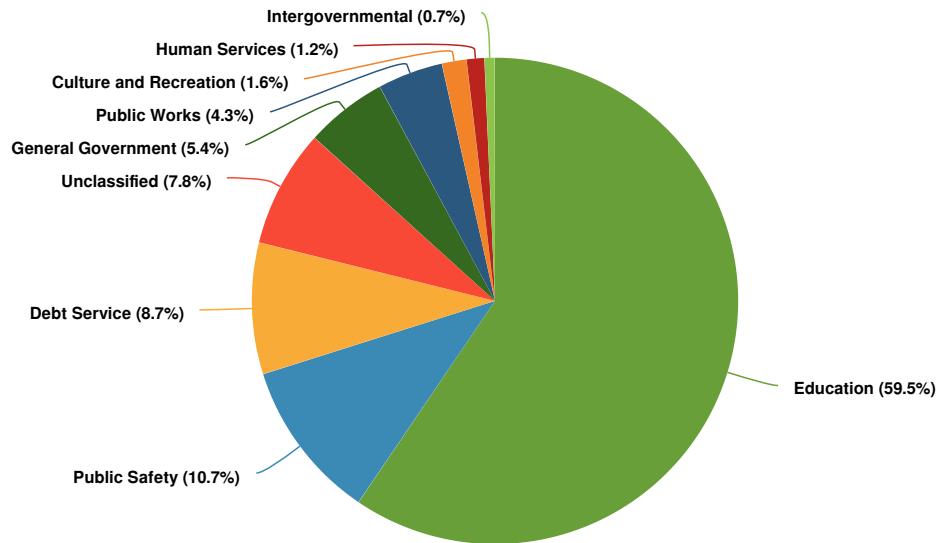
| Name | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|------------------------------------|---------------------|---------------------|-------------------------------------------------|------------------------------------------------|
| Revenue Source | | | | |
| Real Estate Taxes | \$36,125,929 | \$37,112,753 | \$986,824 | 2.7% |
| Motor Vehicle Excise Tax | \$2,000,000 | \$2,000,000 | \$0 | 0% |
| Hotel Excise Tax | \$110,000 | \$160,000 | \$50,000 | 45.5% |
| Local Option Meals Tax | \$250,000 | \$300,000 | \$50,000 | 20% |
| Penalties and Interest on Taxes | \$80,000 | \$80,000 | \$0 | 0% |
| Payment in Lieu of Taxes | \$392,979 | \$280,000 | -\$112,979 | -28.7% |
| Transfers In | \$878,038 | \$898,886 | \$20,848 | 2.4% |
| Fees | \$125,000 | \$125,000 | \$0 | 0% |
| Charges for Services - Solid Waste | \$210,000 | \$210,000 | \$0 | 0% |
| Departmental Revenues - Cemeteries | \$40,000 | \$40,000 | \$0 | 0% |
| Other Departmental Revenues | \$116,000 | \$116,000 | \$0 | 0% |
| Licenses and Permits | \$148,000 | \$148,000 | \$0 | 0% |
| Building Permits | \$362,000 | \$362,000 | \$0 | 0% |
| Fines and Forfeitures | \$5,000 | \$5,000 | \$0 | 0% |
| Investment Income | \$40,000 | \$40,000 | \$0 | 0% |
| State Aid | \$2,472,934 | \$2,530,899 | \$57,965 | 2.3% |
| Medicaid Reimbursement | \$20,000 | \$20,000 | \$0 | 0% |
| Miscellaneous Non-Recurring | \$9,500 | \$9,500 | \$0 | 0% |
| Total Revenue Source: | \$43,385,380 | \$44,438,038 | \$1,052,658 | 2.4% |



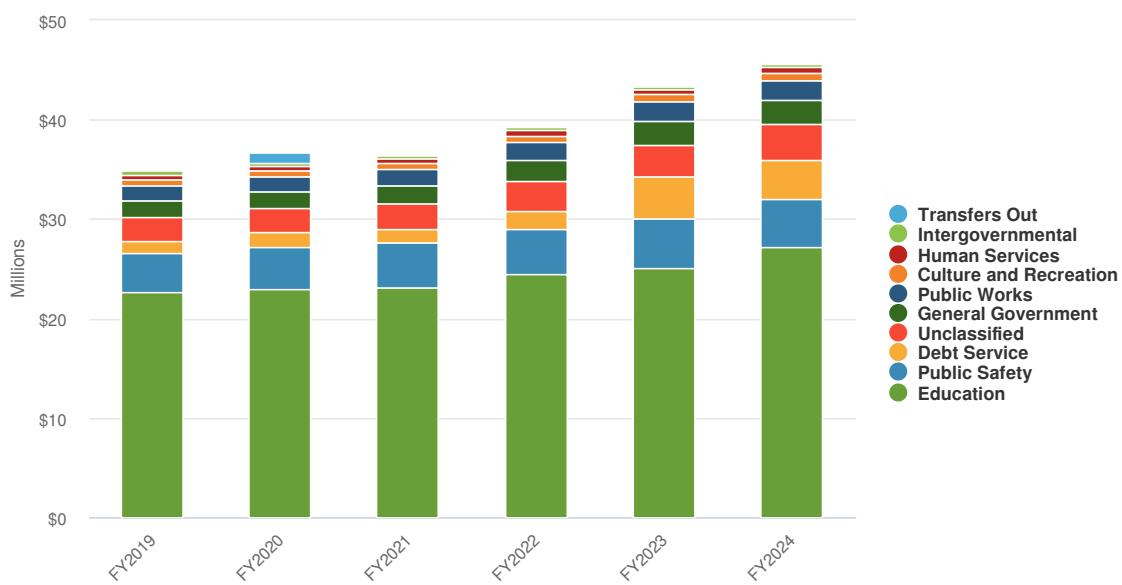
Expenditures by Function

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

Budgeted Expenditures by Function



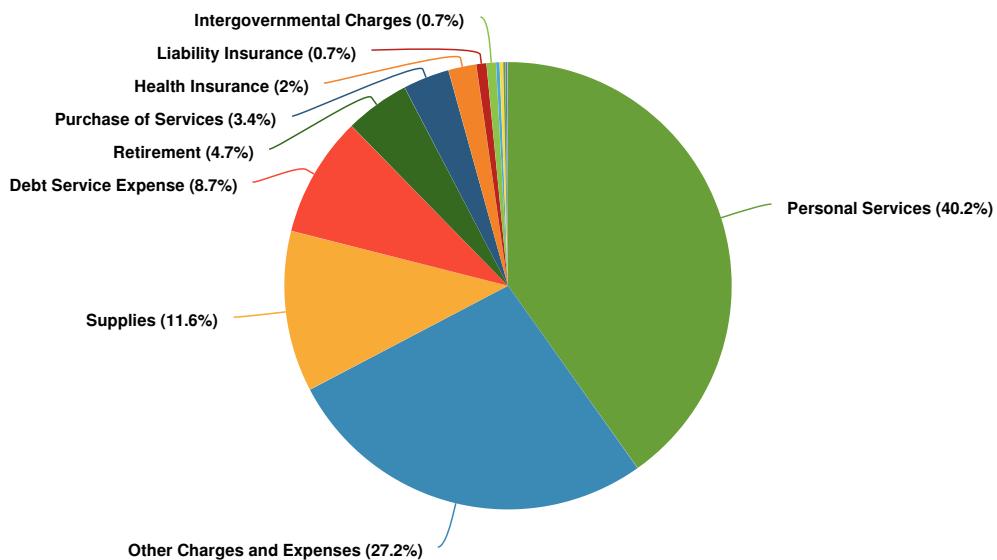
Budgeted and Historical Expenditures by Function



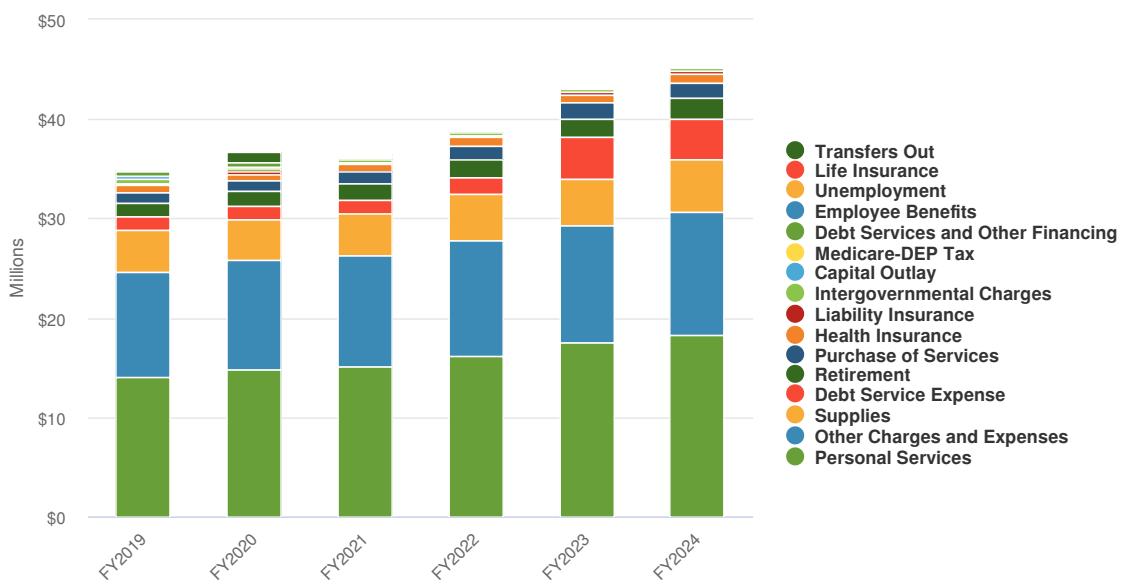
| Name | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|----------------------------|---------------------|---------------------|-------------------------------------------------|------------------------------------------------|
| Expenditures | | | | |
| General Government | \$2,441,565 | \$2,480,978 | \$39,413 | 1.6% |
| Public Safety | \$4,946,164 | \$4,855,058 | -\$91,106 | -1.8% |
| Education | \$25,099,367 | \$27,116,821 | \$2,017,454 | 8% |
| Public Works | \$1,940,979 | \$1,979,752 | \$38,773 | 2% |
| Human Services | \$536,239 | \$537,044 | \$805 | 0.2% |
| Culture and Recreation | \$734,638 | \$744,893 | \$10,255 | 1.4% |
| Debt Service | \$4,212,643 | \$3,980,080 | -\$232,563 | -5.5% |
| Intergovernmental | \$317,114 | \$317,114 | \$0 | 0% |
| Unclassified | \$3,182,517 | \$3,573,145 | \$390,628 | 12.3% |
| Total Expenditures: | \$43,411,226 | \$45,584,885 | \$2,173,659 | 5% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

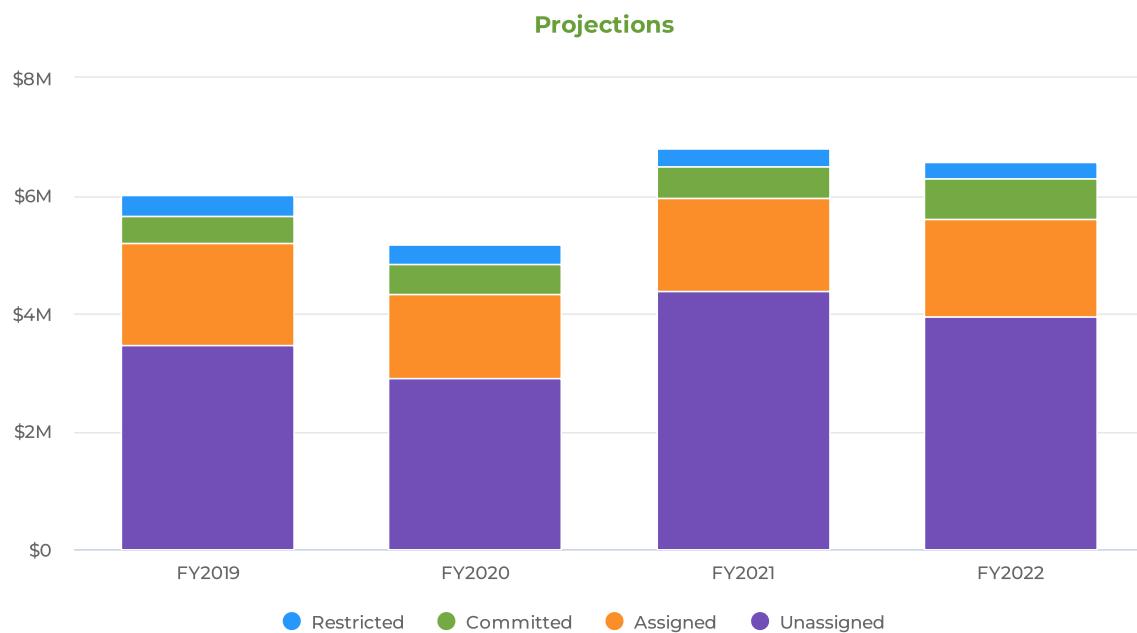


| Name | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|-----------------------------------|---------------------|---------------------|-------------------------------------------------|------------------------------------------------|
| Expense Objects | | | | |
| Liability Insurance | \$265,600 | \$328,500 | \$62,900 | 23.7% |
| Medicare-DEP Tax | \$115,000 | \$115,000 | \$0 | 0% |
| Life Insurance | \$2,600 | \$2,450 | -\$150 | -5.8% |
| Health Insurance | \$876,778 | \$921,501 | \$44,723 | 5.1% |
| Unemployment | \$15,000 | \$15,000 | \$0 | 0% |
| Retirement | \$1,882,539 | \$2,127,694 | \$245,155 | 13% |
| Employee Benefits | \$25,000 | \$63,000 | \$38,000 | 152% |
| Debt Services and Other Financing | \$68,506 | \$73,028 | \$4,522 | 6.6% |
| Debt Service Expense | \$4,212,643 | \$3,980,080 | -\$232,563 | -5.5% |
| Personal Services | \$17,514,949 | \$18,310,861 | \$795,912 | 4.5% |
| Purchase of Services | \$1,572,182 | \$1,534,711 | -\$37,471 | -2.4% |
| Supplies | \$4,709,729 | \$5,299,261 | \$589,532 | 12.5% |
| Intergovernmental Charges | \$317,114 | \$317,114 | \$0 | 0% |
| Other Charges and Expenses | \$11,724,586 | \$12,379,985 | \$655,399 | 5.6% |
| Capital Outlay | \$109,000 | \$116,700 | \$7,700 | 7.1% |
| Total Expense Objects: | \$43,411,226 | \$45,584,885 | \$2,173,659 | 5% |



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.



| | FY2022 |
|----------------------------|--------------------|
| Fund Balance | |
| Unassigned | \$3,943,890 |
| Assigned | \$1,653,935 |
| Committed | \$686,949 |
| Restricted | \$284,284 |
| Total Fund Balance: | \$6,569,059 |



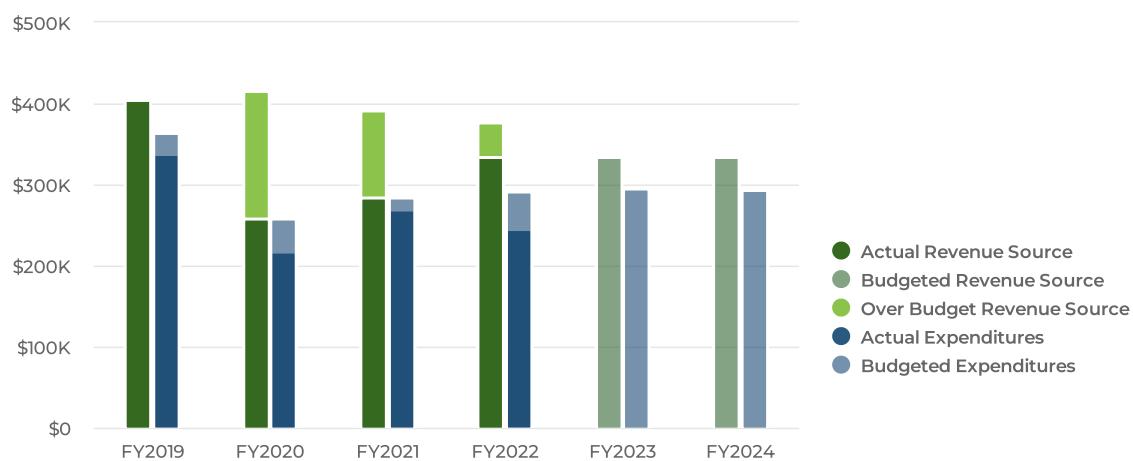


Water

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 conjunction 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.

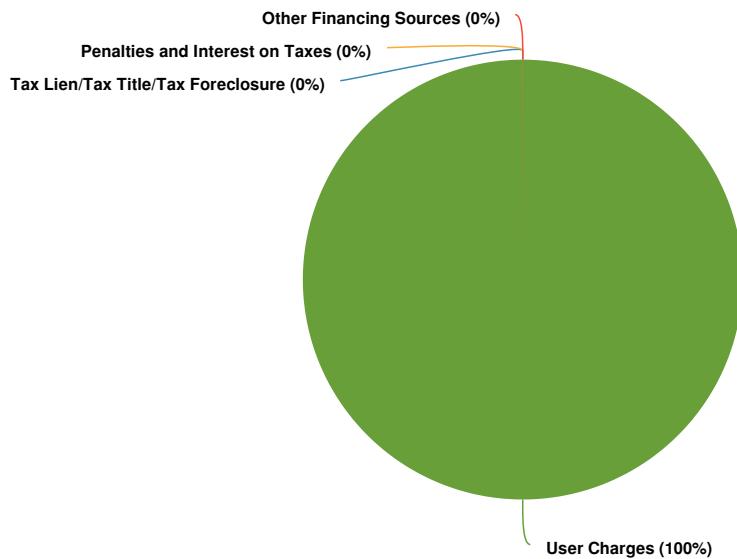
Summary

The Town of Middleton is projecting \$335K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 0.9% or \$2.77K to \$293.92K in FY2024.



Revenues by Source

Projected 2024 Revenues by Source

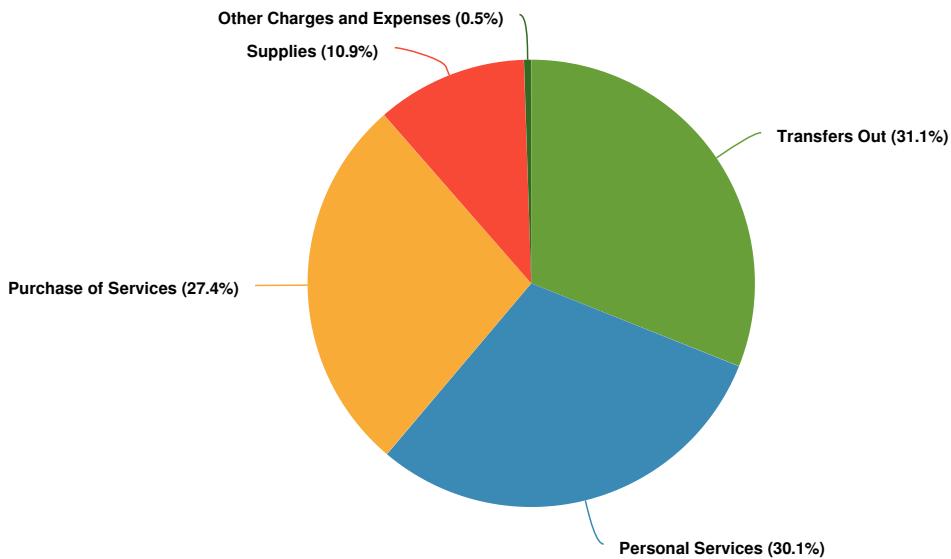


| Name | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|------------------------------------|------------------|------------------|-------------------------------------------------------|------------------------------------------------------|
| Revenue Source | | | | |
| Tax Lien/Tax Title/Tax Foreclosure | \$0 | \$0 | \$0 | 0% |
| Penalties and Interest on Taxes | \$0 | \$0 | \$0 | 0% |
| User Charges | \$335,000 | \$335,000 | \$0 | 0% |
| Other Financing Sources | \$0 | \$0 | \$0 | 0% |
| Total Revenue Source: | \$335,000 | \$335,000 | \$0 | 0% |

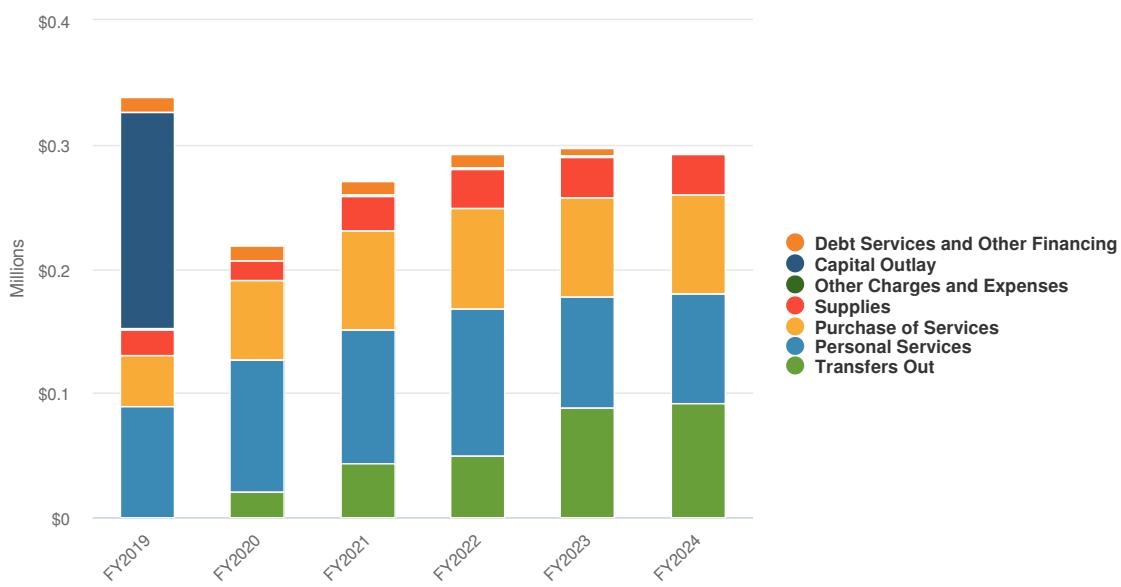


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



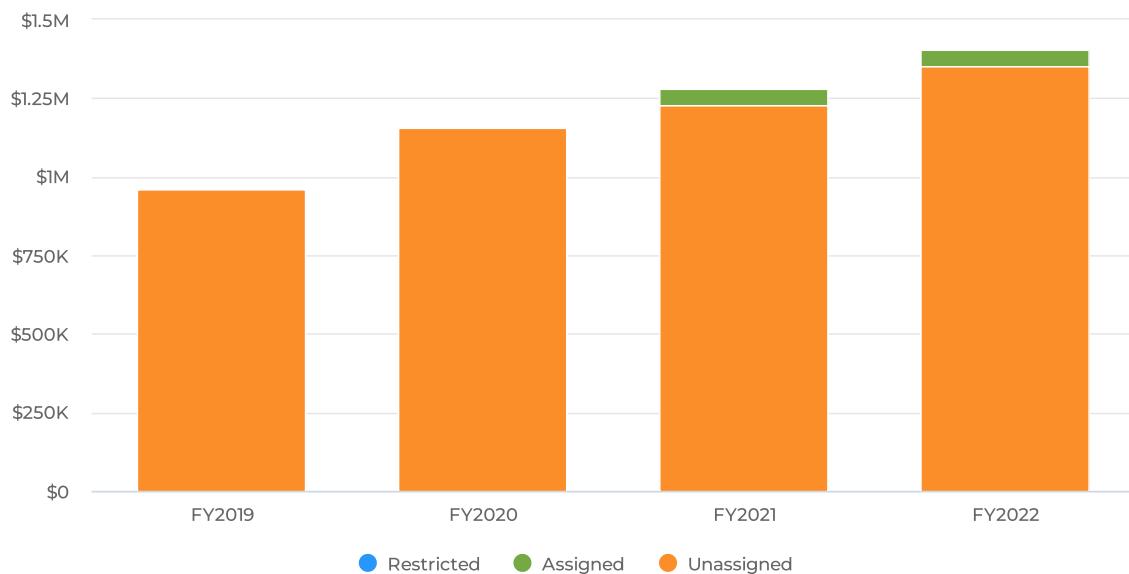
Budgeted and Historical Expenditures by Expense Type



| Name | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|--------------------------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| Expense Objects | | | | |
| Transfers Out | \$88,708 | \$91,266 | \$2,558 | 2.9% |
| Debt Services and Other Financing | \$5,330 | \$0 | -\$5,330 | -100% |
| Personal Services | \$88,557 | \$88,557 | \$0 | 0% |
| Purchase of Services | \$80,500 | \$80,500 | \$0 | 0% |
| Supplies | \$32,100 | \$32,100 | \$0 | 0% |
| Other Charges and Expenses | \$1,500 | \$1,500 | \$0 | 0% |
| Total Expense Objects: | \$296,695 | \$293,923 | -\$2,772 | -0.9% |

Fund Balance

Projections



| | FY2022 |
|----------------------------|--------------------|
| Fund Balance | — |
| Unassigned | \$1,353,474 |
| Assigned | \$50,000 |
| Restricted | \$6,364 |
| Total Fund Balance: | \$1,409,838 |



DEPARTMENTS



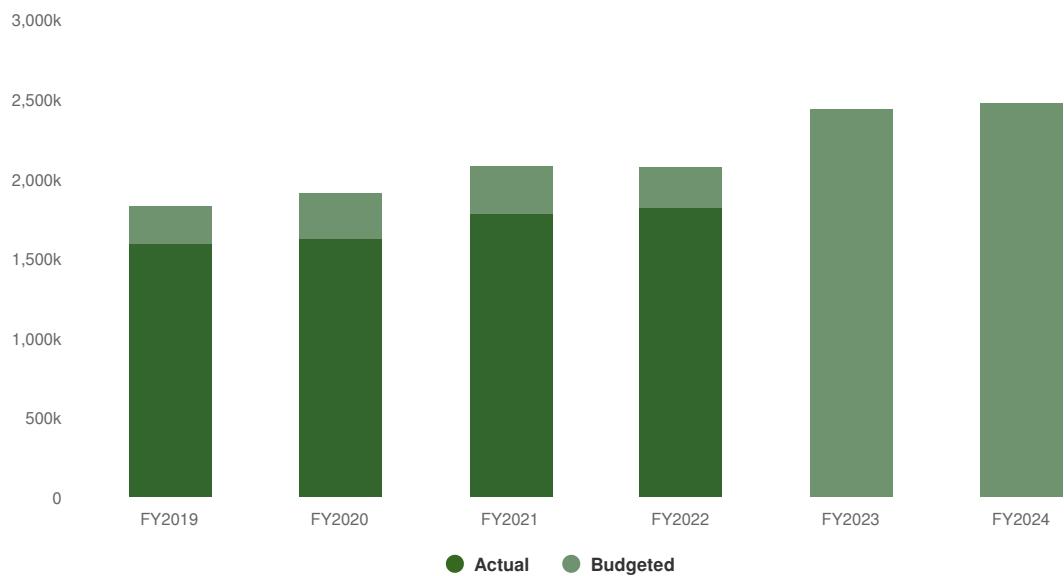
General Government

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

Expenditures Summary

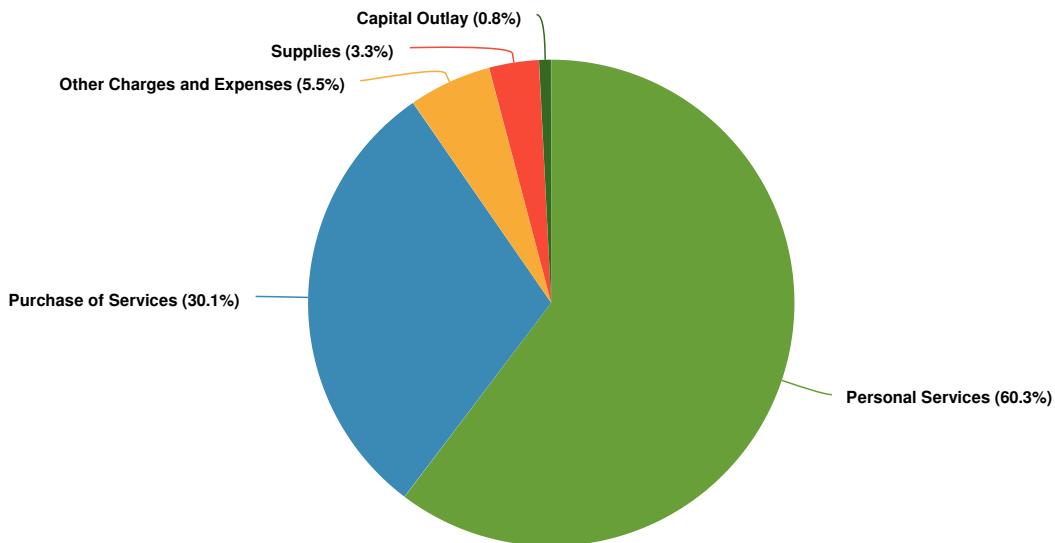
\$2,480,978 **\$39,413**
(1.61% vs. prior year)

General Government Proposed and Historical Budget vs. Actual

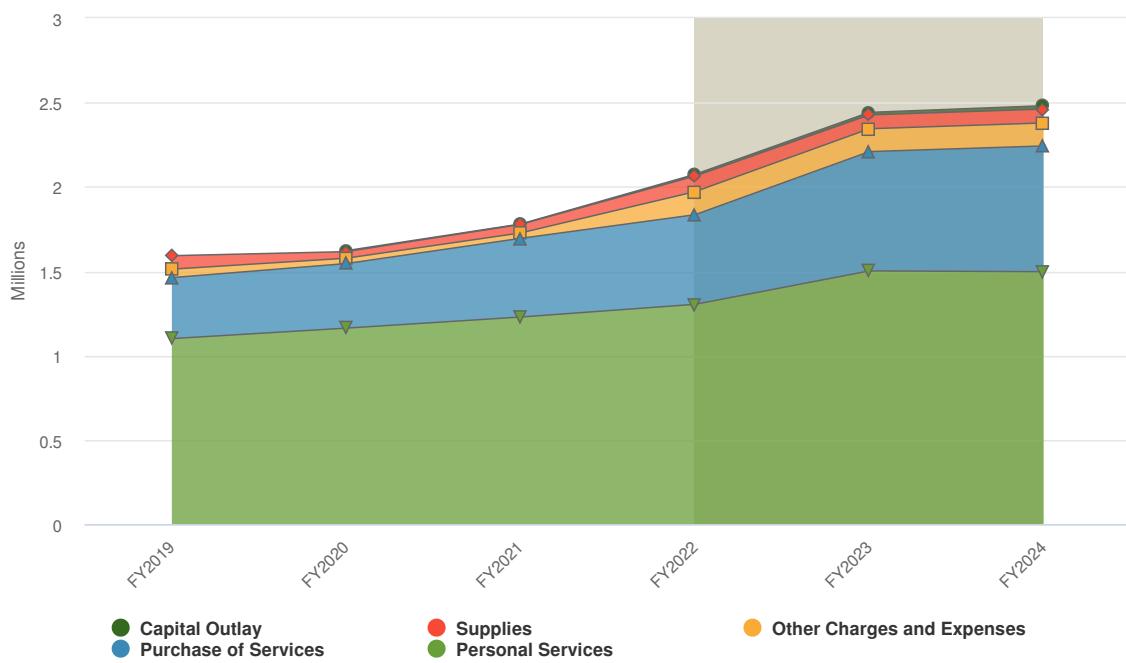


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Select Board/Town Administrator

Jackie Bresnahan
Interim Town Administrator

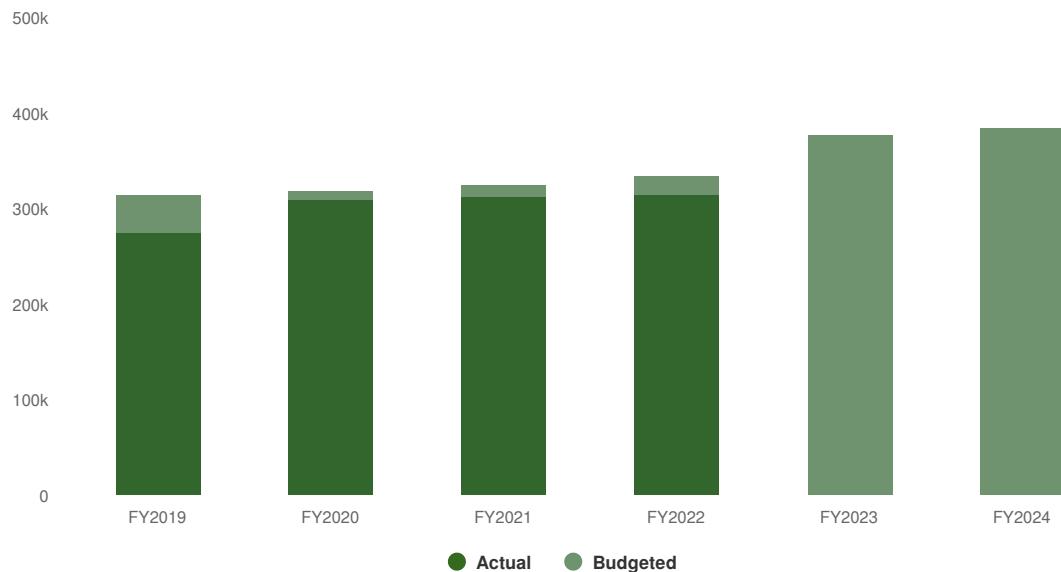
The Town Administrator is appointed by the five member Select Board. The Town Administrator is the full-time Chief Administrative Officer of the Town and the Town's Chief Procurement Officer. The Town Administrator's Office oversees the day to day operations of the Town and represents the Select Board 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

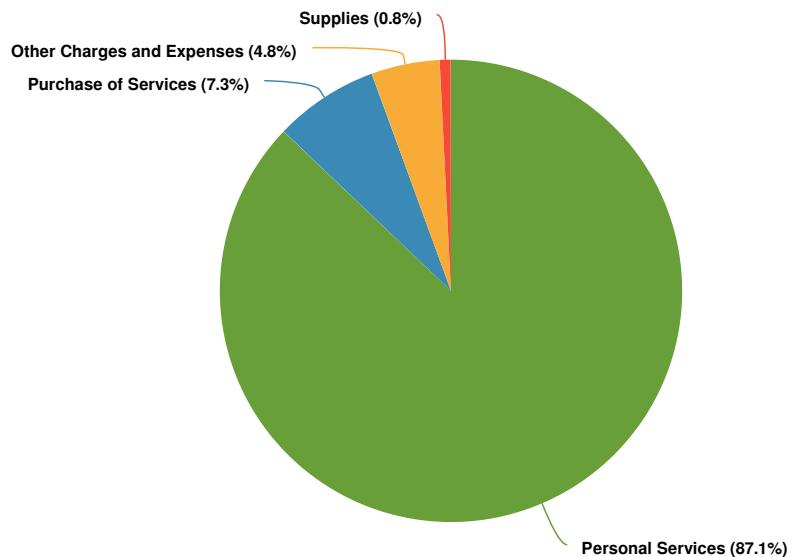
\$384,671 **\$6,631**
(1.75% vs. prior year)

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

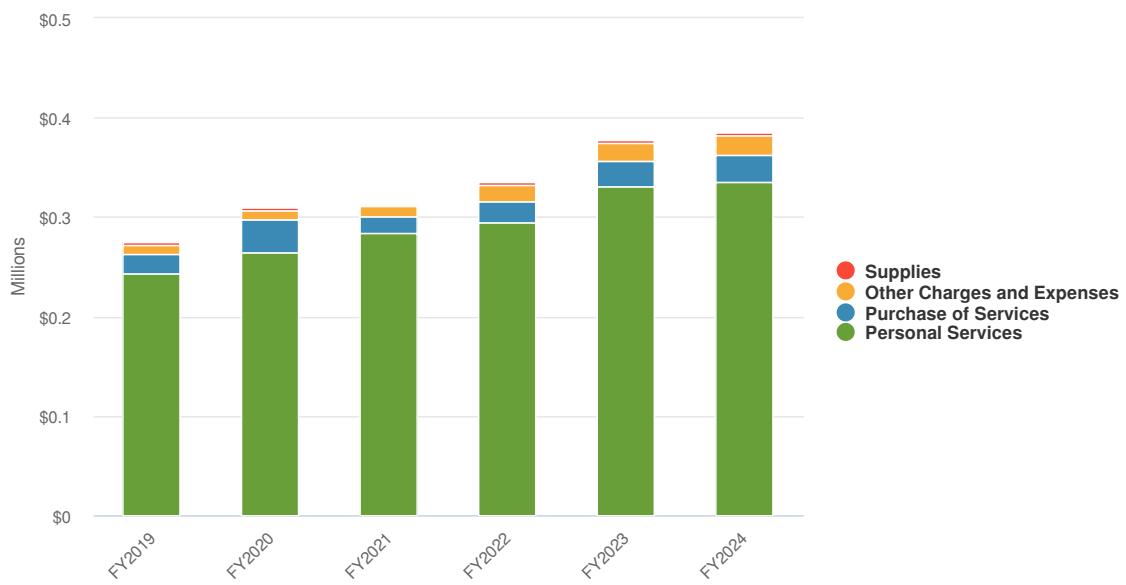


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



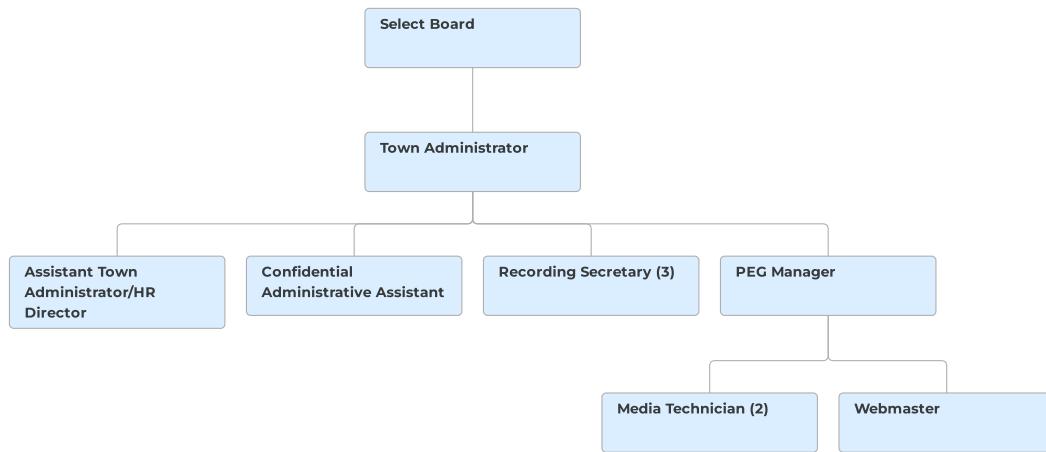
Budgeted and Historical Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| SALARIES & WAGES | \$87,175 | \$112,356 | \$112,356 | \$0 | 0% |
| DEPT. HEAD SALARY | \$164,639 | \$178,000 | \$178,000 | \$0 | 0% |
| SELECTMEN SALARIES | \$8,099 | \$8,500 | \$8,500 | \$0 | 0% |
| PART TIME | \$23,246 | \$31,324 | \$36,280 | \$4,956 | 15.8% |
| Total Personal Services: | \$283,159 | \$330,180 | \$335,136 | \$4,956 | 1.5% |
| Purchase of Services | | | | | |
| ADVERTISING | \$3,095 | \$1,250 | \$3,000 | \$1,750 | 140% |
| TRAINING AND EDUCATION | \$4,053 | \$11,150 | \$11,150 | \$0 | 0% |
| POSTAGE | \$560 | \$1,000 | \$1,000 | \$0 | 0% |
| COPIER/PRINTING | \$0 | \$1,000 | \$1,000 | \$0 | 0% |
| CONTRACTUAL SERVICES | \$5,230 | \$12,000 | \$12,000 | \$0 | 0% |
| Total Purchase of Services: | \$12,938 | \$26,400 | \$28,150 | \$1,750 | 6.6% |
| Supplies | | | | | |
| CENTRAL OFFICE SUPPLIES | \$2,952 | \$3,000 | \$3,000 | \$0 | 0% |
| Total Supplies: | \$2,952 | \$3,000 | \$3,000 | \$0 | 0% |
| Other Charges and Expenses | | | | | |
| TRAVEL | \$9,619 | \$6,000 | \$6,000 | \$0 | 0% |
| OPERATING SUPPLIES | \$0 | \$750 | \$750 | \$0 | 0% |
| DUES, FEES, AND SUBSCRIPTIONS | \$5,282 | \$11,710 | \$11,635 | -\$75 | -0.6% |
| Total Other Charges and Expenses: | \$14,901 | \$18,460 | \$18,385 | -\$75 | -0.4% |
| Total Expense Objects: | \$313,950 | \$378,040 | \$384,671 | \$6,631 | 1.8% |



Organizational Chart



Department FTE Count

| FTE% | FY22 | FY23 | FY24 |
|-------------------------------------------------|------|------|------|
| Town Administrator | 1.00 | 1.00 | 1.00 |
| Assistant Town Administrator/HR Director | 1.00 | 1.00 | 1.00 |
| Administrative Secretary | 0.49 | 0.49 | 0.49 |



Fiscal Year 2023 Accomplishments

- The public facilities project at 105 South Main Street was again a prominent feature in FY23. 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. The Town retained the AA+ Bond Rating from S&P Global Ratings.
- The Town engaged PCA360 as the Owner's Project Manager (OPM) as well as Context Architecture to design the public facilities project. Both firms worked through Space Needs and Programming for the two buildings, including regular meetings with the Building Committee and a Public Presentation. The project continues to move forward as the site plan and building design are further refined. This project is not immune to supply chain issues, commodities price escalation, and inflation that has hit the world economy. The Committee and its design partners are exploring every option to ensure we build what the Town needs.
- 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. Additionally, the Town was able to implement the first phase of its municipal fiber project which will eventually connect all municipal buildings and their IT operations.
- The department successfully completed negotiations on a new contract with the Clerical Union as well as both a retroactive contract and a new contract with the Call Firefighters 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. Additionally, the department finalized the implementation of the Non-Union Compensation and Classification Study, including a revised personnel evaluation program.
- The Town Administrator's Office was proud to receive the news that the Town's FY 2023 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. This is the second year the Town has received this award.
- The Town Administrator's Office streamlined the internal processes for both annual appointments and annual licensing.
- The Town accepted the conveyance of the final two parcels of the original sixteen (16) parcels from the Massachusetts Division of Capital Asset Management and Maintenance (DCAMM) which represented the former Essex Country land within Town that is now held by the Town.
- The Town Administrator's office saw turnover in one position. We wish to thank former Administrative Assistant Meredith Carlile for her hard work, collaboration, and accomplishments that helped move a wide variety of initiatives and annual functions forward. The Town Administrator's Office welcomed new Administrative Assistant Deb Mahoney during FY 2023.
- Finally, as of the writing of this report, Town Administrator Andy Sheehan has resigned to take on the role of Town Manager in Sudbury. We want to congratulate him on this new opportunity. Assistant Town Administrator/HR Director Jackie Bresnahan will serve as Interim Town Administrator. The Board and the rest of members in the Town Administrator's Office wish Andy good luck with this career move and want to express their thanks for his 7 years of hard work, positive leadership, and dedicated service to the Town of Middleton and its residents.



Fiscal Year 2024 Goals and Objectives

- Successfully on board and transition the new Town Administrator.
- 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 the plan to engage with the Town of Danvers IT department to provide additional services to the Town of Middleton to better serve staff with day to day information technology so they can better serve the Town's residents.
- Continue to 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.
- 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.
-



Performance Measures

| Metrics | FY 21 Actuals | FY 22 Actuals | FY 23 (in progress) | FY 24 Projected |
|--------------------------------------|------------------|------------------|------------------------|--------------------|
| # Select Board Meetings | 32 | 30 | 28 | 12 |
| # Minutes Processed | 148 | 157 | 120 | 150 |
| # News Flashes Published | 190 | 79 | 76 | 80 |
| # Appointment Certificates Processed | 14 | 98 | 39 | 45 |
| # Liquor Licences Processed | 21 | 21 | 22 | 22 |
| # Common Vic Licenses Processed | 24 | 23 | 23 | 23 |



Town Accountant



Sarah Wood

Finance Director/Town Accountant

The 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.

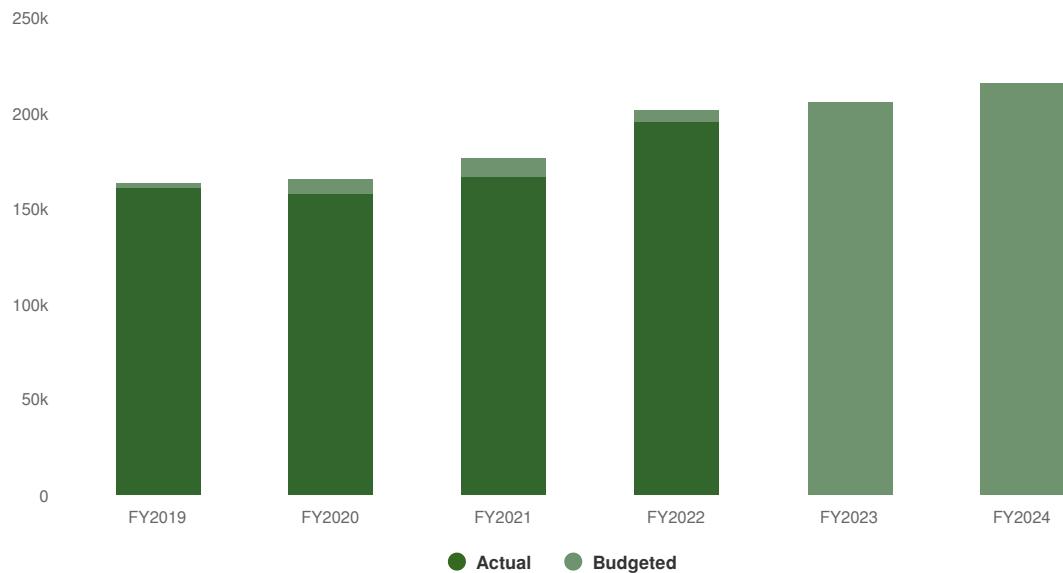
Expenditures Summary

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

Training and Education was increased to account for an increase in conferences attended.

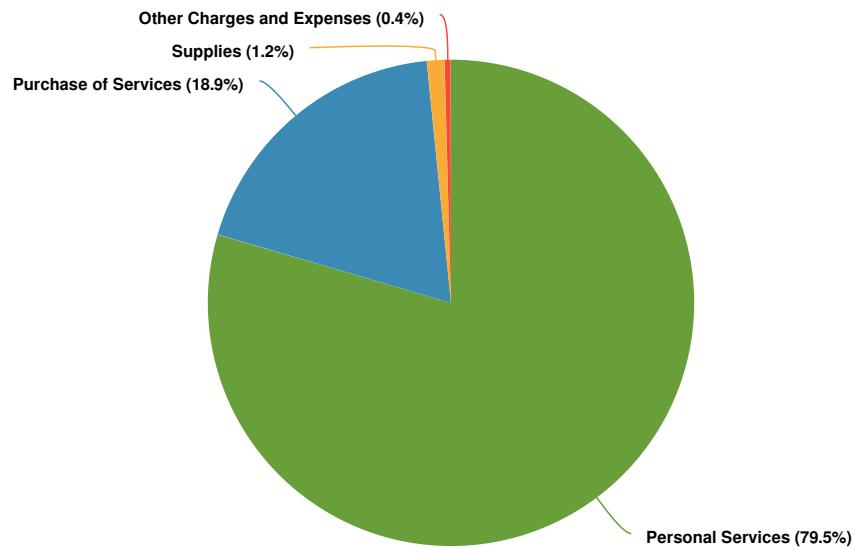
\$215,836 **\$10,029**
(4.87% vs. prior year)

Town Accountant Proposed and Historical Budget vs. Actual

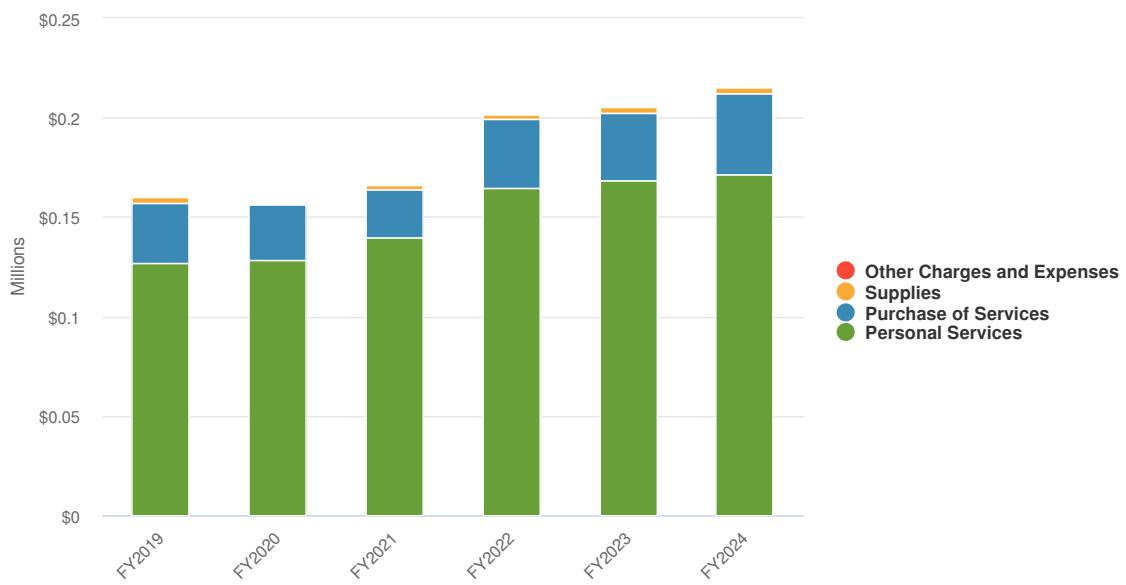


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

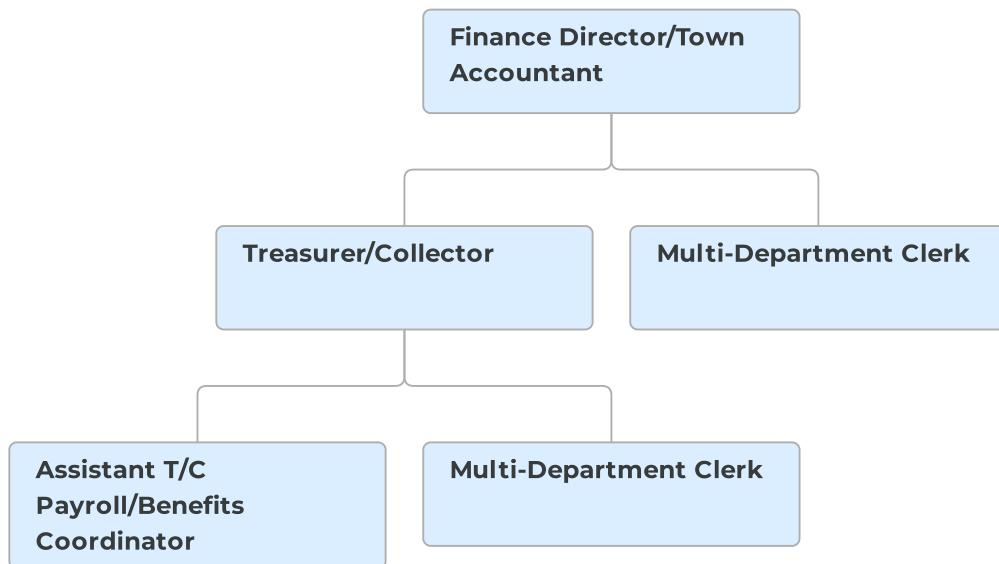


Budgeted and Historical Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| SALARIES & WAGES | \$42,737 | \$43,400 | \$43,400 | \$0 | 0% |
| DEPT. HEAD SALARY | \$122,573 | \$125,157 | \$128,286 | \$3,129 | 2.5% |
| Total Personal Services: | \$165,309 | \$168,557 | \$171,686 | \$3,129 | 1.9% |
| | | | | | |
| Purchase of Services | | | | | |
| AUDIT | \$23,500 | \$29,400 | \$33,000 | \$3,600 | 12.2% |
| TRAINING AND EDUCATION | \$3,581 | \$4,700 | \$7,700 | \$3,000 | 63.8% |
| POSTAGE | \$86 | \$50 | \$50 | \$0 | 0% |
| Total Purchase of Services: | \$27,167 | \$34,150 | \$40,750 | \$6,600 | 19.3% |
| | | | | | |
| Supplies | | | | | |
| OFFICE SUPPLIES | \$2,121 | \$2,500 | \$2,500 | \$0 | 0% |
| Total Supplies: | \$2,121 | \$2,500 | \$2,500 | \$0 | 0% |
| | | | | | |
| Other Charges and Expenses | | | | | |
| DUES, FEES, AND SUBSCRIPTIONS | \$871 | \$600 | \$900 | \$300 | 50% |
| Total Other Charges and Expenses: | \$871 | \$600 | \$900 | \$300 | 50% |
| | | | | | |
| Total Expense Objects: | \$195,468 | \$205,807 | \$215,836 | \$10,029 | 4.9% |

Organizational Chart



Department FTE Count

| FTE% | FY22 | FY23 | FY24 |
|-----------------------------------------|------|------|------|
| Finance Director/Town Accountant | 1.00 | 1.00 | 1.00 |
| Multi-Department Clerk | 0.8 | 0.8 | 0.8 |

Fiscal Year 2023 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 2022. The Town of Middleton was the first municipality in Massachusetts to get the single audit submitted to the federal government.
- Submitted the FY23 budget to the Government Finance Officer's Association (GFOA) for consideration of the Distinguished Budget award and successfully won the award for the second time.
- Worked with the Assistant Town Administrator on the completion of the FY24 budget during the transition of a new Town Administrator.
- Submitted the second year of ARPA reporting to the Federal Government.
- Managed the accounting of the Municipal Facilities Project for the first year.

Fiscal Year 2024 Goals and Objectives

- 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. This will be imperative as the new Town Hall/Community Center and Police/Fire station come on board in the upcoming fiscal years.
- 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, 2023.
- Continue to attend annual conferences for GFOA, New England States 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 and Finance Committee if needed.
- Continue maintenance and reporting of ARPA funds to ensure the Town is in compliance with all regulations.
- Work with town departments to close out or utilize old stale funds
- Begin the process of consolidating accounts for costs that will be shared amongst the new town buildings (i.e. heating fuel, office supplies, building maintenance, etc..)



Performance Measures

| Metrics | FY 20 Actuals | FY 21 Actuals | FY 22 Actuals | FY 23 (in progress) | FY 24 Projected |
|--------------------------------------|------------------|------------------|------------------|------------------------|--------------------|
| Total \$ Expended | \$ 42,851,986 | \$ 44,445,398 | \$ 44,434,003 | \$ 25,851,623 | \$ 50,000,000 |
| # AP Checks Printed | 5,304 | 5,671 | 5,656 | 2,862 | 6,000 |
| # Invoices Processed | 7,715 | 8,254 | 8,237 | 4,005 | 8,200 |
| # Payment Batches Posted | 1,682 | 1,694 | 1,685 | 907 | 1,700 |
| # JE's Posted | 209 | 269 | 312 | 109 | 270 |
| # Active Vendors Maintained | 4,675 | 4,915 | 5,138 | 5,244 | 5,500 |
| # 1099's Issued (calendar year) | 50 | 44 | 55 | 55 | 55 |
| S & P Bond Rating | AA+ | AA+ | AA+ | AA+ | AA+ |
| Total Balance of Stabilization Funds | \$ 3,038,826 | \$ 3,190,783 | \$ 4,192,846 | \$ 4,526,896 | \$ 5,200,000 |
| Free Cash Certified (\$) | \$ 2,736,593 | \$ 3,958,094 | \$ 3,412,839 | \$ 3,300,000 | \$ 3,500,000 |
| Date Free Cash Certified | 9/20/2020 | 9/30/2021 | 9/16/2022 | 9/15/2023 | 9/15/2024 |
| Financial Statements Finalized | 9/16/2020 | 2/14/2022 | 11/28/2022 | 11/30/2023 | 11/30/2024 |
| Schedule A Submitted | 11/13/2020 | 10/22/2021 | 9/26/2022 | 9/15/2023 | 9/15/2023 |



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:

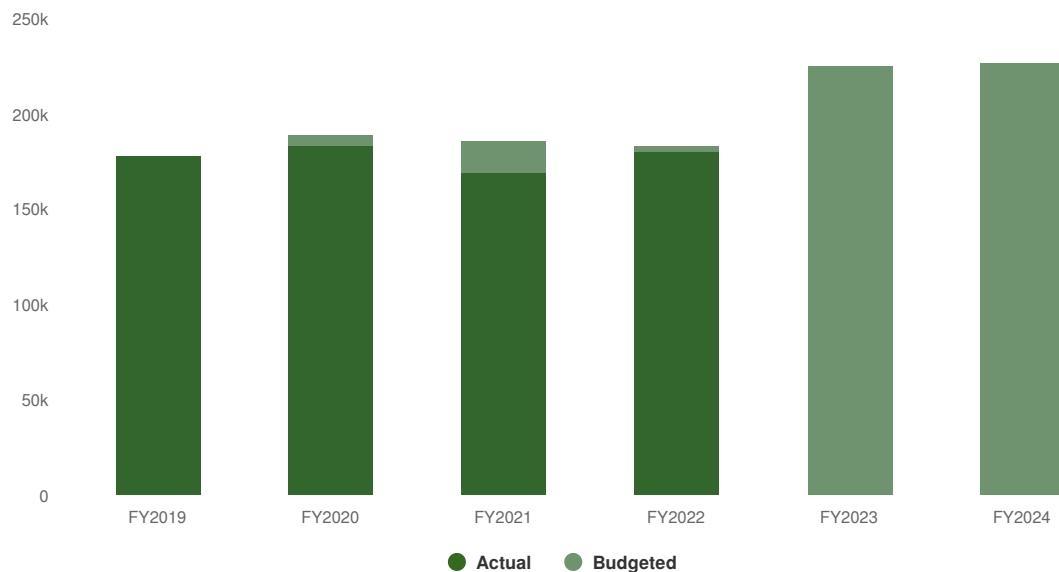
- Apply Assessment Administration practices to the appraisal of real and personal property and to maintain the level of assessment at its full and fair cash value as required by the laws of the Commonwealth of Massachusetts and Department of Revenue requirements.
- Develop and maintain accurate and historical 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

\$226,226 **\$1,310**
(0.58% vs. prior year)



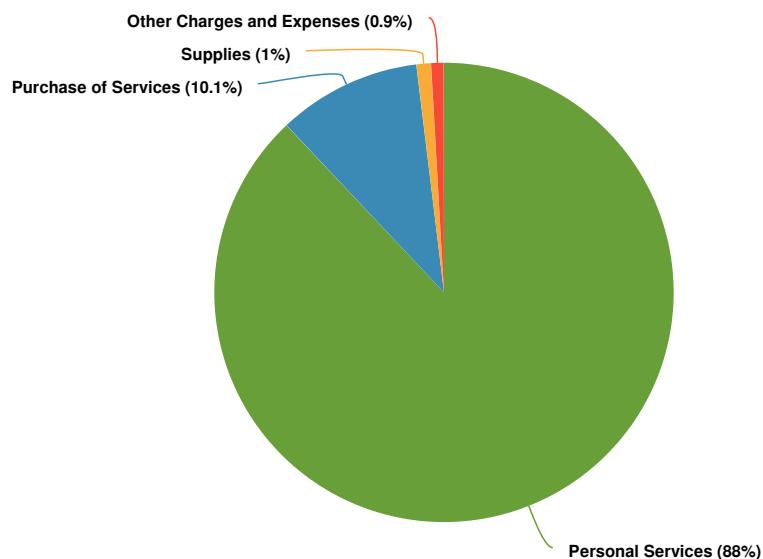
Board of Assessors Proposed and Historical Budget vs. Actual



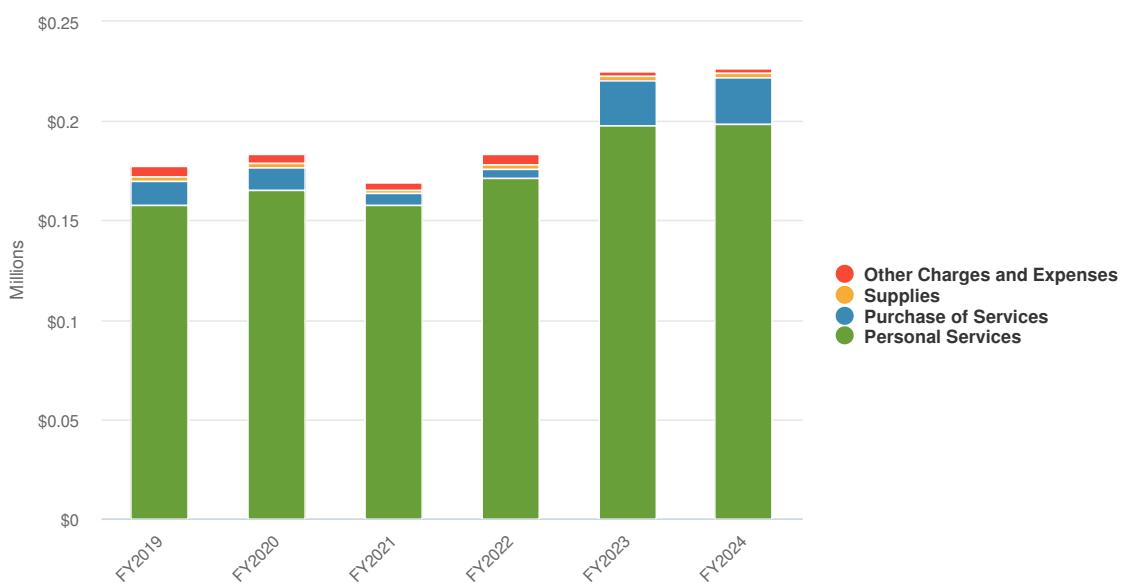
Contractual services moved from capital budget to operating budget in FY23.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

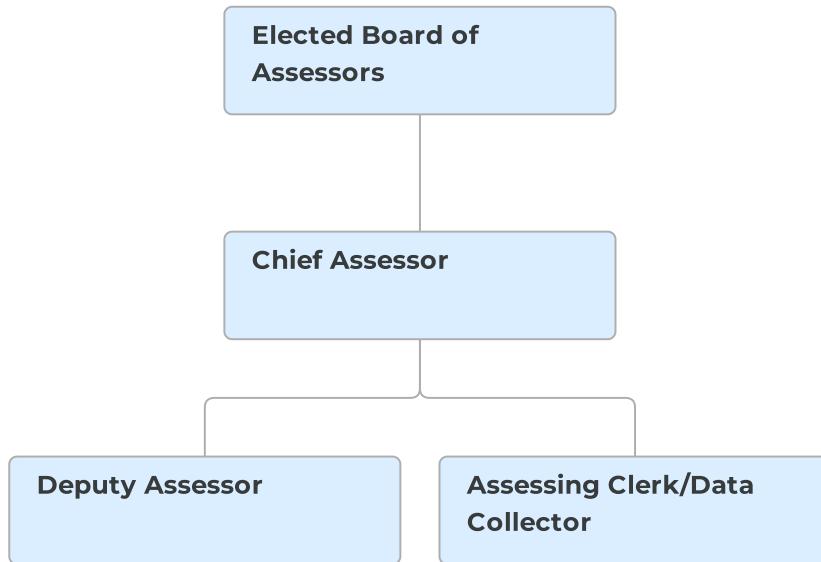


| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|------------------------------------------|------------------|------------------|------------------|-------------------------------------------------|------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| SALARIES & WAGES | \$54,601 | \$61,889 | \$61,889 | \$0 | 0% |
| DEPT. HEAD SALARY | \$88,753 | \$107,115 | \$107,115 | \$0 | 0% |
| PART TIME | \$27,147 | \$29,012 | \$30,012 | \$1,000 | 3.4% |
| Total Personal Services: | \$170,501 | \$198,016 | \$199,016 | \$1,000 | 0.5% |
| | | | | | |
| Purchase of Services | | | | | |
| TRAINING AND EDUCATION | \$1,744 | \$2,000 | \$2,000 | \$0 | 0% |
| POSTAGE | \$824 | \$1,000 | \$1,000 | \$0 | 0% |
| CONTRACTUAL SERVICES | \$1,630 | \$19,850 | \$19,870 | \$20 | 0.1% |
| Total Purchase of Services: | \$4,198 | \$22,850 | \$22,870 | \$20 | 0.1% |
| | | | | | |
| Supplies | | | | | |
| OFFICE SUPPLIES | \$1,355 | \$2,300 | \$2,300 | \$0 | 0% |
| Total Supplies: | \$1,355 | \$2,300 | \$2,300 | \$0 | 0% |
| | | | | | |
| Other Charges and Expenses | | | | | |
| TRAVEL | \$3,746 | \$1,250 | \$1,500 | \$250 | 20% |
| DUES, FEES, AND SUBSCRIPTIONS | \$500 | \$500 | \$540 | \$40 | 8% |
| Total Other Charges and Expenses: | \$4,246 | \$1,750 | \$2,040 | \$290 | 16.6% |



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|-------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| Total Expense Objects: | \$180,300 | \$224,916 | \$226,226 | \$1,310 | 0.6% |

Organizational Chart



Department FTE Count

| FTE% | FY22 | FY23 | FY24 |
|-------------------------------------------|------|------|------|
| Chief Assessor | 1.00 | 1.00 | 1.00 |
| Deputy Assessor | 1.0 | 1.0 | 1.0 |
| P/T Assessing Clerk/Data Collector | 0.45 | 0.45 | 0.45 |

Fiscal Year 2023 Accomplishments

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

- Completion of Interim Adjustment of values.
- Maintenance of required cyclical inspections
- Submitting and receiving a tax rate by December 6, 2022
- Finalizing the third quarter tax bill file by December 20, 2022.



Fiscal Year 2024 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.

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.

Performance Measures

| | FY 21 Actuals | FY 22 Actuals | FY 23 (in progress) | FY 24 Projected |
|------------------------------------------------------|------------------|------------------|------------------------|--------------------|
| Motor Vehicle Excise Bills Committed (calendar year) | 11,750 | 11,513 | 11,600 | 11,700 |
| Motor Vehicle Excise Bills Abated (calendar Year) | 394 | 329 | 350 | 375 |
| Property Transfers Reviewed | 342 | 275 | 290 | 295 |
| Exempt Property Returns Reviewed | 16 | 16 | 16 | 16 |
| Statutory Exemptions Granted | 83 | 88 | 93 | 98 |
| Abatement Application Received/Reviewed | 29 | 32 | 40 | 45 |
| Appellate Tax Board Petitions Filed and Reviewed | 14 | 11 | 10 | 10 |
| Building Permits Reviewed | 446 | 526 | 518 | 520 |



Treasurer/Collector



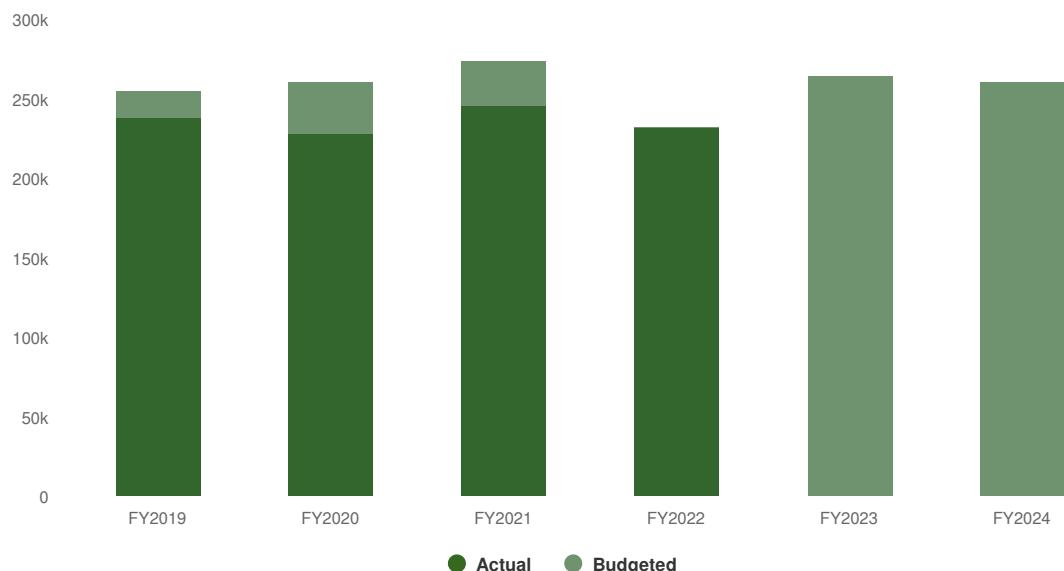
Nick Federico
Treasurer/Collector, CMMT

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

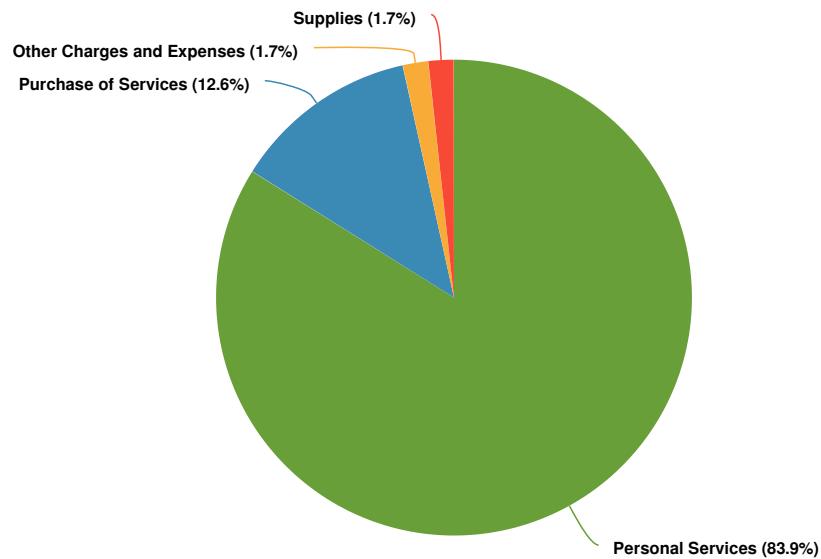
\$261,089 **-\$3,704**
(-1.40% vs. prior year)

Treasurer/Collector Proposed and Historical Budget vs. Actual

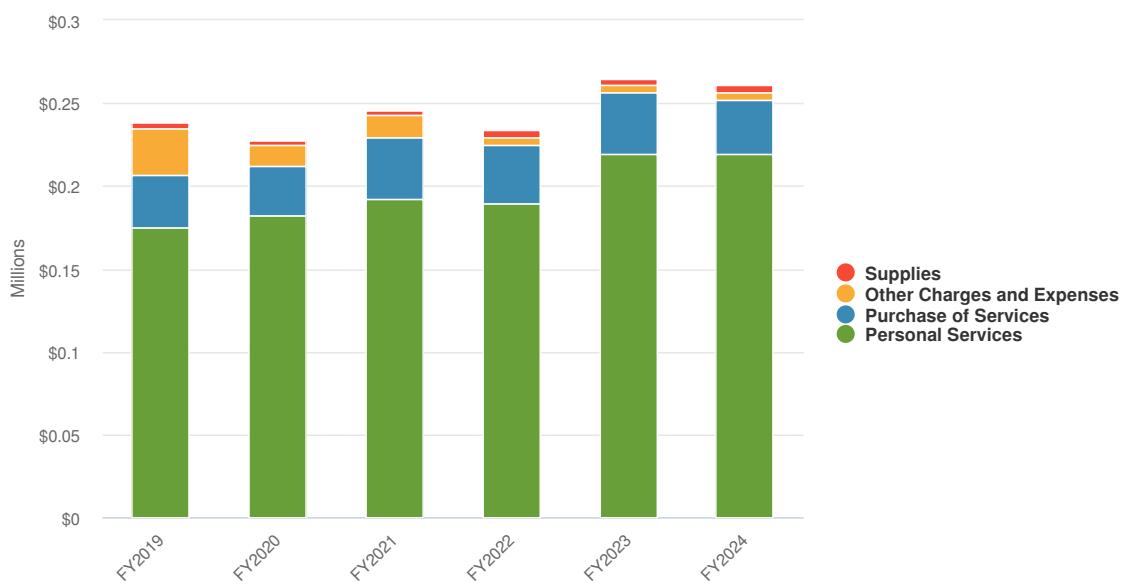


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



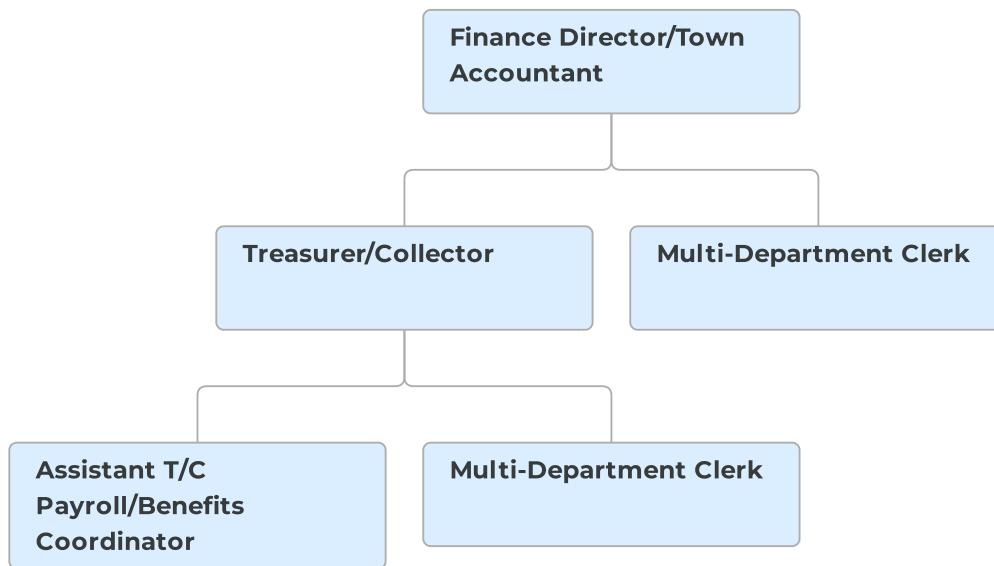
Budgeted and Historical Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| SALARIES & WAGES | \$95,756 | \$117,589 | \$117,589 | \$0 | 0% |
| DEPT. HEAD SALARY | \$86,009 | \$101,454 | \$101,454 | \$0 | 0% |
| Total Personal Services: | \$181,766 | \$219,043 | \$219,043 | \$0 | 0% |
| | | | | | |
| Purchase of Services | | | | | |
| TRAINING AND EDUCATION | \$0 | \$2,200 | \$2,200 | \$0 | 0% |
| POSTAGE | \$26,391 | \$26,000 | \$28,296 | \$2,296 | 8.8% |
| CONTRACTUAL SERVICES | \$17,971 | \$9,000 | \$2,500 | -\$6,500 | -72.2% |
| Total Purchase of Services: | \$44,362 | \$37,200 | \$32,996 | -\$4,204 | -11.3% |
| | | | | | |
| Supplies | | | | | |
| OFFICE SUPPLIES | \$2,991 | \$4,000 | \$4,500 | \$500 | 12.5% |
| Total Supplies: | \$2,991 | \$4,000 | \$4,500 | \$500 | 12.5% |
| | | | | | |
| Other Charges and Expenses | | | | | |
| TRAVEL | \$0 | \$1,750 | \$1,750 | \$0 | 0% |
| DUES, FEES, AND SUBSCRIPTIONS | \$50 | \$300 | \$300 | \$0 | 0% |
| TAX TITLE | \$524 | \$0 | \$0 | \$0 | 0% |
| CONTINUING DISCLOSURE FEES | \$2,500 | \$2,500 | \$2,500 | \$0 | 0% |
| Total Other Charges and Expenses: | \$3,074 | \$4,550 | \$4,550 | \$0 | 0% |
| Total Expense Objects: | \$232,193 | \$264,793 | \$261,089 | -\$3,704 | -1.4% |



Organizational Chart



Department FTE Count

| FTE% | FY21 | FY22 | FY23 |
|-------------------------------------------------------------------|------|------|------|
| Treasurer/Collector | 1.00 | 1.00 | 1.00 |
| Assistant Treasurer/Collector Payroll/Benefits Coordinator | 1.0 | 1.0 | 1.0 |
| Multi-Department Clerk | 1.0 | 1.0 | 1.0 |



Fiscal Year 2023 Accomplishments

- Streamlined the transfer station sticker process by implementing a scan code feature for residents, handing out temporary passes at the window to bring to the TS while their stickers come in the mail, as well as allowing them to print out their confirmation of online payments to use as a temporary pass.
-
- Revised the staff procedures which made handling and mailing out online requests faster and more efficient.
-
- Refined Payroll Accruals, Deductions and Earnings.
-
- Implemented position and job class module in MUNIS which increases efficiency in updating salaries.
-
- Trained a new employee to take over the Tax Collectors office after an employee with 16 years of experience retired.
-
- Established a more aggressive Personal Property collection procedure, where our deputy collector will deliver notices to the businesses similar to the MVE Warrants.
-
- Switched the Town's Lockbox services, which will allow for more efficient collections processing for staff as well as saved the town 8K/year.

Fiscal Year 2023 Goals and Objectives

- Refine On-Boarding and Benefits tracking for new and existing employees with Assistant Town Admin/HR.
- Implement more User-friendly Online payment systems for Real Estate, Personal Property and MVE.
- Employee Document Central – upload all employee files to document central.
- Tax Lien Auction for bringing in uncollected revenues and reducing the number of outstanding Tax Tile properties.
- Reform and revise some of the administration procedures for the towns' many benefit plans.
- Continue to maintain and improve the town's excellent credit rating.
- Continue to work on increasing the Town's Investment Income.
- Work with the Finance Team to provide the best Financial Practices to the town.



Performance Measures

| Metrics | FY 21 Actuals | FY 22 Actuals | FY 23 (in progress) | FY 24 Projected |
|-------------------------------------------------|------------------|------------------|------------------------|--------------------|
| Number of Real Estate Bills Issued | 15,688 | 15,792 | 12,018 | 16,150 |
| Number of Personal Property Tax Billed Issued | 1,164 | 1,312 | 996 | 1,425 |
| Number of Motor Vehicle Excise Tax Bills Issued | 11,507 | 11,493 | 0 | 11,585 |
| Number of Transfer Station Stickers Issued | 2,338 | 2,307 | 2,108 | 2,400 |
| Number of Recycle Stickers Issued | 257 | 209 | 185 | 220 |
| Number of Electronic Stickers Issued | 235 | 191 | 88 | 210 |
| Number of Bulk Item Stickers Issued | 260 | 299 | 113 | 350 |
| Number of W-2's Issued | 520 | 542 | 596 | 601 |



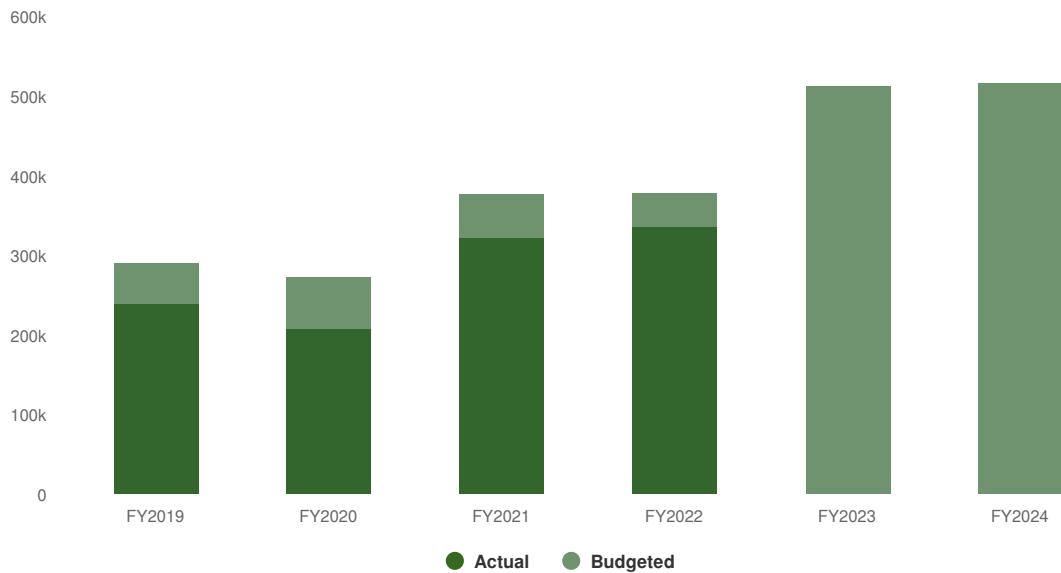
Management Information Systems

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 started partnering with the Town of Danvers for additional IT support. This department will grow with the Town as the municipal facilities project continues and our IT infrastructure is redesigned to fit the new needs of the Town.

Expenditures Summary

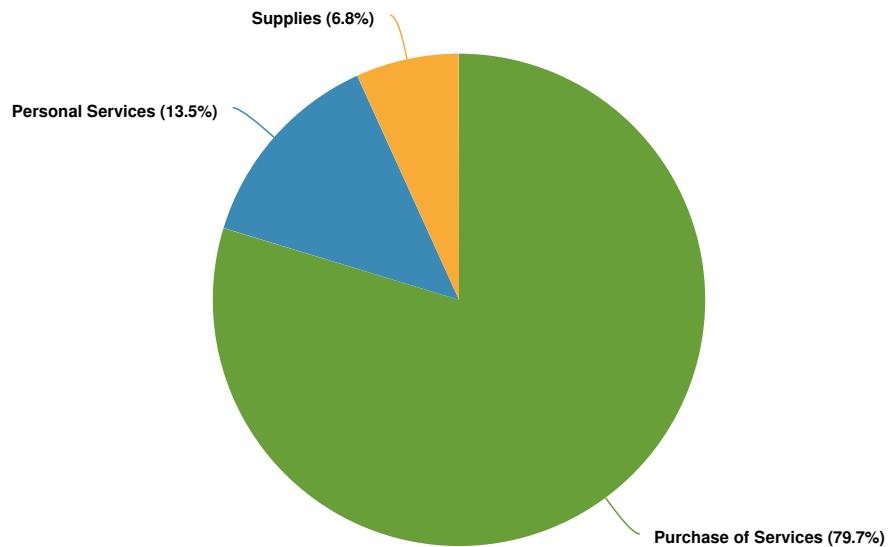
\$517,008 **\$2,863**
(0.56% vs. prior year)

Management Information Systems Proposed and Historical Budget vs. Actual

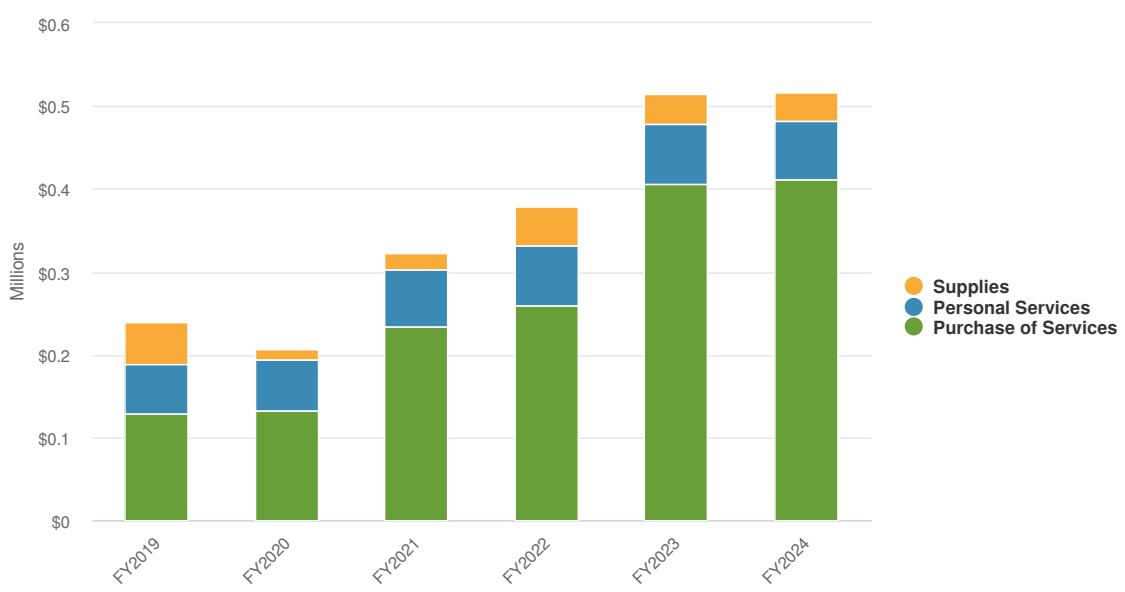


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|-------------------------------------------|------------------|--------------------|--------------------|----------------------------------------------------------|---------------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| SALARIES & WAGES | \$5,000 | \$5,000 | \$0 | -\$5,000 | -100% |
| PART TIME | \$59,186 | \$68,913 | \$69,876 | \$963 | 1.4% |
| Total Personal Services: | \$64,186 | \$73,913 | \$69,876 | -\$4,037 | -5.5% |
| | | | | | |
| Purchase of Services | | | | | |
| CONSULTANT LEGAL | \$0 | \$5,000 | \$5,000 | \$0 | 0% |
| TRAINING AND EDUCATION | \$0 | \$500 | \$0 | -\$500 | -100% |
| TELEPHONE | \$62,762 | \$63,859 | \$62,959 | -\$900 | -1.4% |
| INTERNET | \$12,870 | \$11,000 | \$11,000 | \$0 | 0% |
| CONTRACTUAL SERVICES | \$101,420 | \$103,458 | \$100,804 | -\$2,654 | -2.6% |
| CONT SERV - MUNIS | \$42,320 | \$43,260 | \$45,774 | \$2,514 | 5.8% |
| CONT.SERV. - PEG | \$14,461 | \$19,000 | \$19,000 | \$0 | 0% |
| CONT.SERV.- ASSESSOR | \$17,550 | \$18,500 | \$26,940 | \$8,440 | 45.6% |
| CONT.SERV. - POLICE | \$5,745 | \$15,655 | \$15,655 | \$0 | 0% |
| inter-Municipal Agreement with Danvers | \$0 | \$125,000 | \$125,000 | \$0 | 0% |
| Total Purchase of Services: | \$257,129 | \$405,232 | \$412,132 | \$6,900 | 1.7% |
| | | | | | |
| Supplies | | | | | |
| TECHNOLOGY SUPPLIES | \$12,699 | \$10,000 | \$10,000 | \$0 | 0% |
| PEG SUPPLIES | \$976 | \$25,000 | \$25,000 | \$0 | 0% |
| Total Supplies: | \$13,675 | \$35,000 | \$35,000 | \$0 | 0% |
| Total Expense Objects: | \$334,989 | \$514,145 | \$517,008 | \$2,863 | 0.6% |



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.

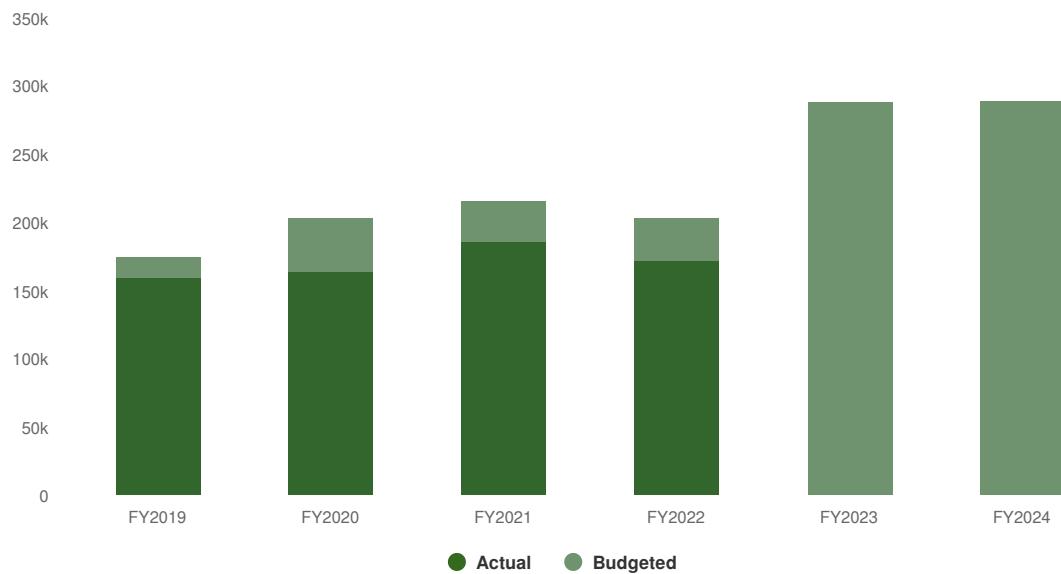
The Town Clerk's Office makes every effort to continually improve operational processes and enhance our services through efficient and effective methods and solutions to ensure an organization that is customer-focused, proactive, consistent, and responsible.

Expenditures Summary

\$289,594 **\$1,732**
(0.60% vs. prior year)

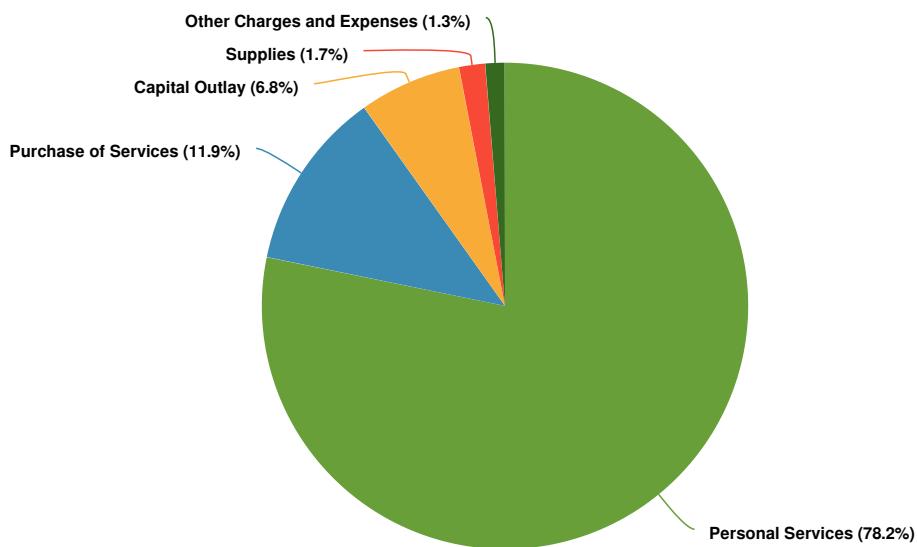


Town Clerk/Elections Proposed and Historical Budget vs. Actual

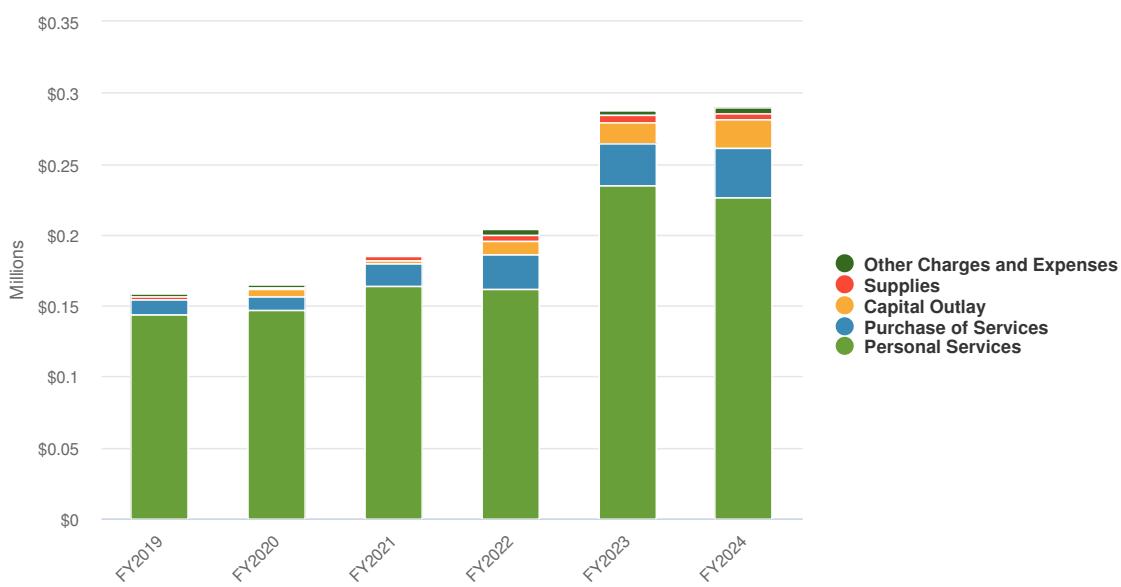


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

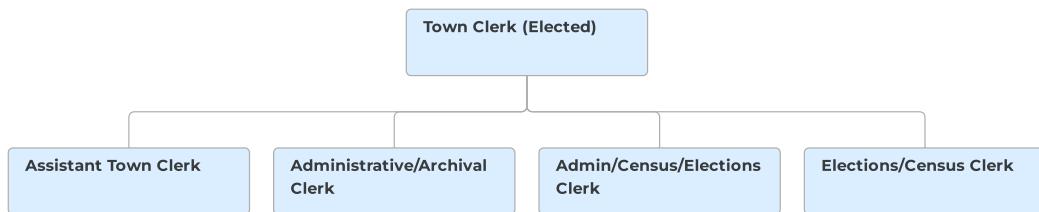


| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (% Change) | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) |
|------------------------------------|------------------|------------------|------------------|------------------------------------------------|-------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| SALARIES & WAGES | \$46,989 | \$61,471 | \$61,471 | 0% | \$0 |
| DEPT. HEAD SALARY | \$78,257 | \$99,543 | \$99,543 | 0% | \$0 |
| PART TIME | \$5,668 | \$12,874 | \$12,874 | 0% | \$0 |
| SALARIES & WAGES | \$5,761 | \$53,374 | \$49,656 | -7% | -\$3,718 |
| PART TIME | \$50 | \$7,125 | \$3,000 | -57.9% | -\$4,125 |
| Total Personal Services: | \$136,725 | \$234,387 | \$226,544 | -3.3% | -\$7,843 |
| Purchase of Services | | | | | |
| TRAINING AND EDUCATION | \$497 | \$2,500 | \$2,500 | 0% | \$0 |
| POSTAGE | \$3,300 | \$3,500 | \$4,500 | 28.6% | \$1,000 |
| COPIER/PRINTING | \$640 | \$1,000 | \$1,200 | 20% | \$200 |
| CONTRACTUAL SERVICES | \$6,847 | \$8,500 | \$9,350 | 10% | \$850 |
| CONSULTANT OTHER | \$1,272 | \$4,825 | \$4,650 | -3.6% | -\$175 |
| STREET LISTING | \$1,248 | \$2,500 | \$2,500 | 0% | \$0 |
| COPIER/PRINTING | \$2,308 | \$3,500 | \$5,700 | 62.9% | \$2,200 |
| CONTRACTUAL SERVICES | \$2,500 | \$3,200 | \$4,180 | 30.6% | \$980 |
| Total Purchase of Services: | \$18,611 | \$29,525 | \$34,580 | 17.1% | \$5,055 |
| Supplies | | | | | |
| OFFICE SUPPLIES | \$696 | \$1,200 | \$1,320 | 10% | \$120 |
| OFFICE SUPPLIES | \$3,106 | \$2,500 | \$2,500 | 0% | \$0 |
| LUNCHES | \$480 | \$1,500 | \$1,200 | -20% | -\$300 |



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (% Change) | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) |
|------------------------------------------|------------------|------------------|------------------|------------------------------------------------|-------------------------------------------------|
| Total Supplies: | \$4,282 | \$5,200 | \$5,020 | -3.5% | -\$180 |
| Other Charges and Expenses | | | | | |
| OPERATING SUPPLIES | \$260 | \$3,000 | \$3,000 | 0% | \$0 |
| DUES,FEES, AND SUBSCRIPTIONS | \$742 | \$750 | \$750 | 0% | \$0 |
| Total Other Charges and Expenses: | \$1,002 | \$3,750 | \$3,750 | 0% | \$0 |
| Capital Outlay | | | | | |
| CAPITAL | \$11,400 | \$15,000 | \$19,700 | 31.3% | \$4,700 |
| Total Capital Outlay: | \$11,400 | \$15,000 | \$19,700 | 31.3% | \$4,700 |
| Total Expense Objects: | \$172,020 | \$287,862 | \$289,594 | 0.6% | \$1,732 |

Organizational Chart



Department FTE Count

| FTE% | FY22 | FY23 | FY24 |
|-----------------------------|------|------|------|
| Town Clerk | 1.0 | 1.0 | 1.0 |
| Assistant Town Clerk | 1.0 | 1.0 | 1.0 |



Fiscal Year 2023 Accomplishments

Prepared for and successfully administered the State Primary on September 6, 2022, Special Town Meeting held on October 18, 2022 and the State Election on November 8, 2022. We have successfully incorporated the new third voting precinct within our limited spaced polling location.

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 2023 Annual Census/Street Listing and Dog licensing. We are also beginning the process for the 2023 Annual Town Meeting on May 9, 2023 and Town Election on May 16, 2023. 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 2023/2024 Election season which will include the March 5, 2024 Presidential Primary Election. We continued our work of digitizing and indexing the Town Clerk's Office records with the Laserfiche software that was implemented in 2019.

This year our office was 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.



Fiscal Year 2024 Goals and Objectives

- Adhere to all mandates placed upon the office by the State of Massachusetts, ongoing throughout FY24.
- Maintain a high level of service to the residents and support the departments, boards and committees as needed in FY24.
- 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 Clerk
- 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.



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 and wildlife habitat within the Town of Middleton. The Commission reviews all projects proposed within 100 feet of wetlands and within 200 feet of the Ipswich River and other perennial streams.

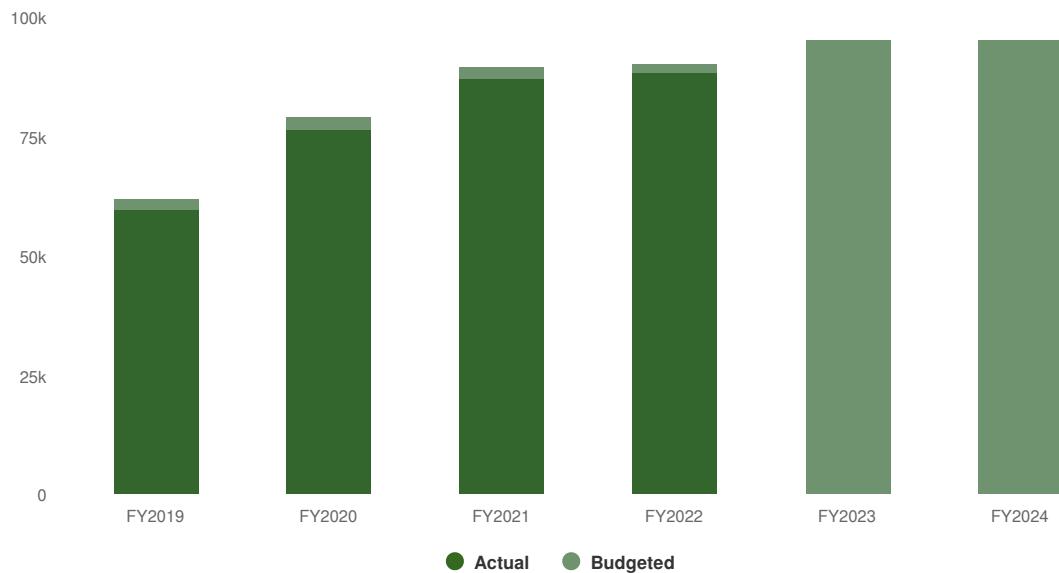
The Town has over 1,000 acres of land protected by a combination of local, state, federal and nonprofit agencies, including the Town of Middleton, MA Division of Capital Asset Management and Maintenance, MA Department of Agriculture, New England Forestry and the Essex County Greenbelt Association. Approximately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

In addition to the Conservation Department's traditional role 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

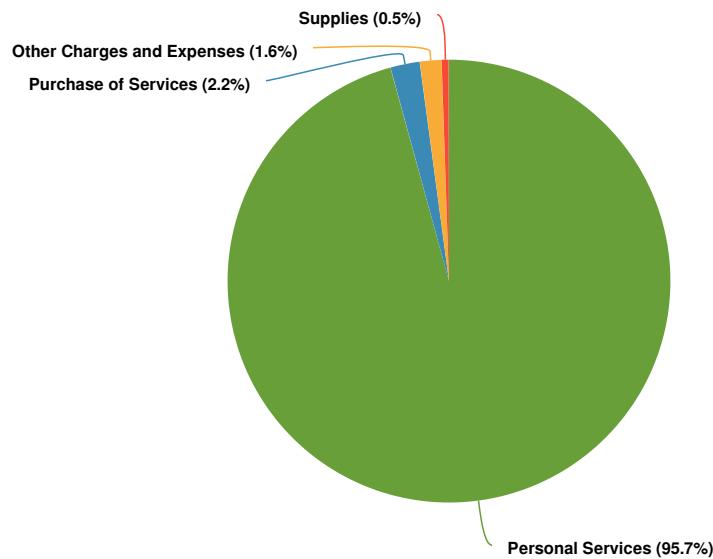
\$95,233 **\$100**
(0.11% vs. prior year)

Conservation Commission Proposed and Historical Budget vs. Actual

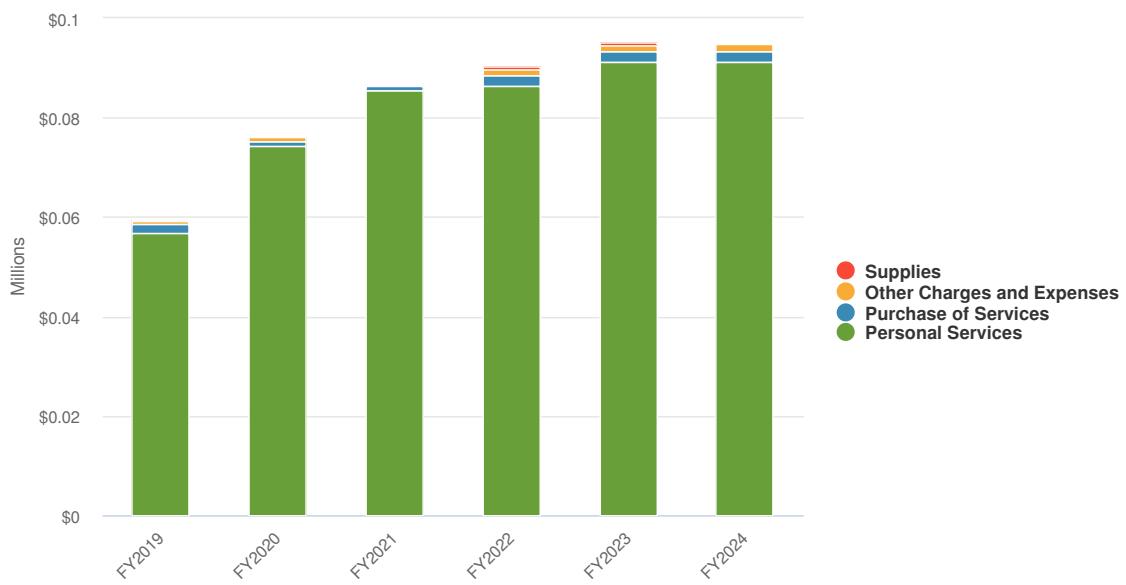


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| SALARIES & WAGES | \$86,655 | \$91,183 | \$91,183 | \$0 | 0% |
| Total Personal Services: | \$86,655 | \$91,183 | \$91,183 | \$0 | 0% |
| | | | | | |
| Purchase of Services | | | | | |
| ADVERTISING | \$224 | \$150 | \$150 | \$0 | 0% |
| TRAINING AND EDUCATION | \$420 | \$1,250 | \$1,250 | \$0 | 0% |
| POSTAGE | \$0 | \$150 | \$150 | \$0 | 0% |
| COPIER/PRINTING | \$114 | \$200 | \$200 | \$0 | 0% |
| CONTRACTUAL SERVICES | \$0 | \$500 | \$300 | -\$200 | -40% |
| Total Purchase of Services: | \$758 | \$2,250 | \$2,050 | -\$200 | -8.9% |
| | | | | | |
| Supplies | | | | | |
| OFFICE SUPPLIES | \$242 | \$500 | \$500 | \$0 | 0% |
| Total Supplies: | \$242 | \$500 | \$500 | \$0 | 0% |
| | | | | | |
| Other Charges and Expenses | | | | | |
| TRAVEL | \$112 | \$700 | \$500 | -\$200 | -28.6% |
| OPERATING SUPPLIES | \$0 | \$300 | \$300 | \$0 | 0% |
| DUES,FEES, AND SUBSCRIPTIONS | \$710 | \$200 | \$700 | \$500 | 250% |
| Total Other Charges and Expenses: | \$822 | \$1,200 | \$1,500 | \$300 | 25% |
| Total Expense Objects: | \$88,476 | \$95,133 | \$95,233 | \$100 | 0.1% |



Organizational Chart



Department FTE Count

| FTE% | FY22 | FY23 | FY24 |
|---------------------------|------|------|------|
| Conservation Agent | 1.00 | 1.00 | 1.00 |

Fiscal Year 2023 Accomplishments

- Participated in permitting and implementation of Phase III 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 several years have yielded 2.2 miles of continuous trail from Essex Street to the Danvers Town line.
- 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 2024 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.
- Assist in permitting Town projects, including the Rail Trail extension, bridge replacements and the municipal project.
- Maintain compliance with the Town's EPA Municipal Separate Storm Sewer System permit requirements.

Performance Measures

While fiscal year 2023 is still in progress, in fiscal year 2022, the Conservation Department issued 14 Orders of Conditions, 5 Determinations of Applicability, 8 Certificates of Compliance and reviewed approximately 60 stormwater permits. During that same period, Conservation obtained wetlands permits for two sections of the Middleton Rail Trail project.



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



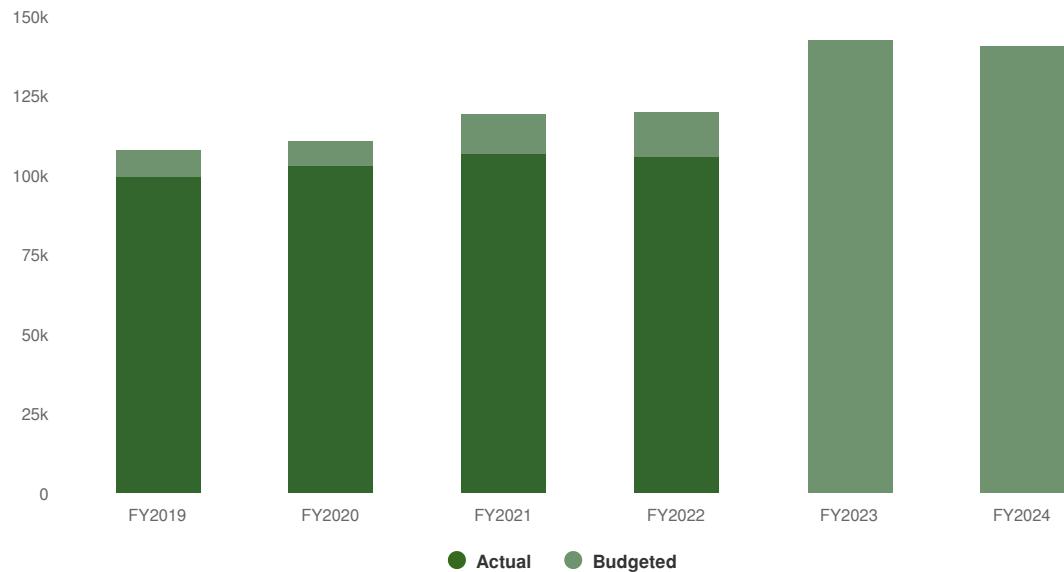
Katrina O'Leary
Town Planner

The Planning Department is charged with undertaking both short and long-term planning to protect the Town's natural and cultural resources while also encouraging development in suitable areas of the community. To ensure that all planning and development-related activities are dealt with as expeditiously as possible, the Department works with the Planning Board and the Zoning Board of Appeals and often coordinates with the Health Department, Building Department, DPW, and Conservation Commission. The Department seeks out grant opportunities and applies for grant funding on the town's behalf. The Department is supported by Town Planner Katrina O'Leary, Zoning Board of Appeals Clerk Lisa Brown, Planning Board Clerk Scott Saulnier, and several recording secretaries.

Expenditures Summary

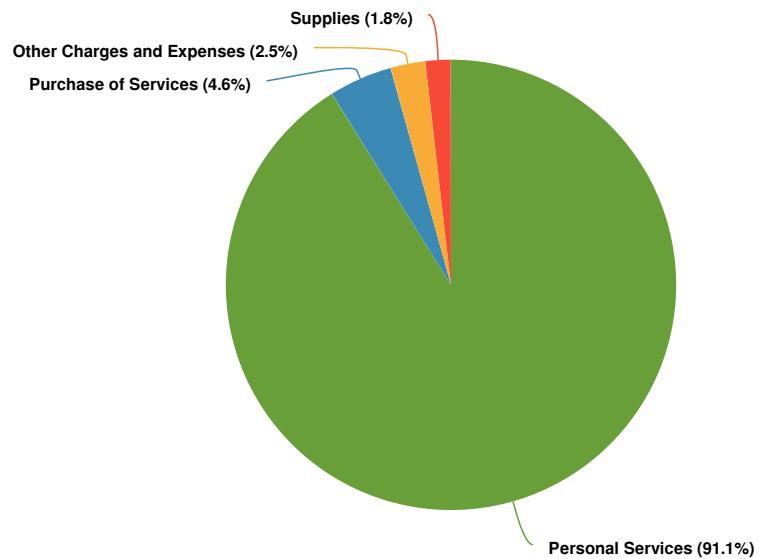
\$140,451 **-\$2,050**
(-1.44% vs. prior year)

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

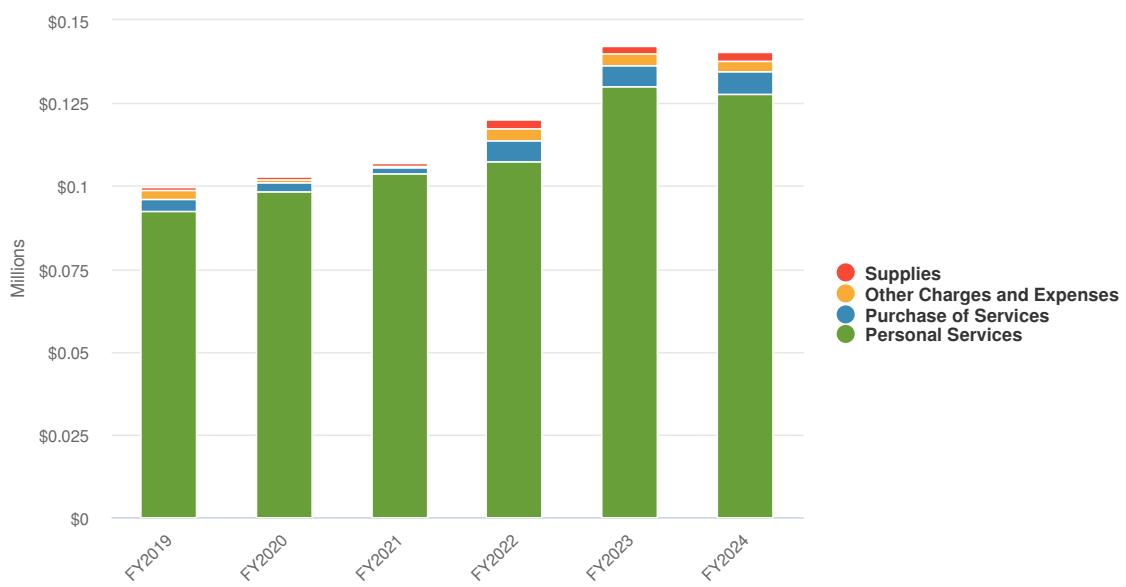


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



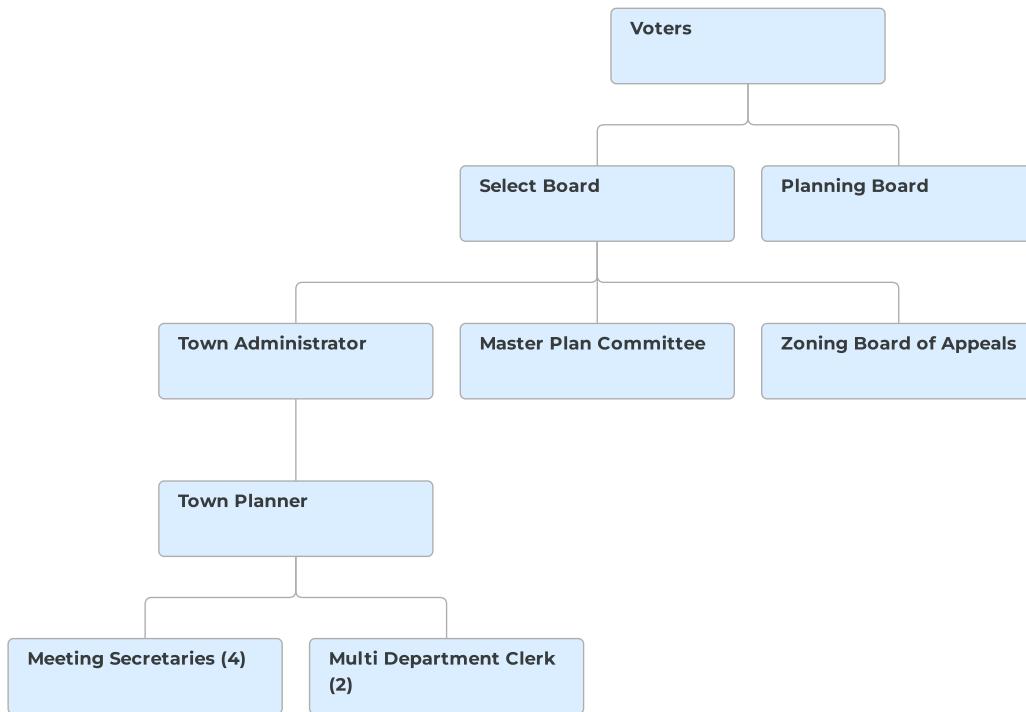
Budgeted and Historical Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| DEPT. HEAD SALARY | \$82,884 | \$96,424 | \$96,424 | \$0 | 0% |
| PART TIME | \$17,693 | \$29,463 | \$27,351 | -\$2,112 | -7.2% |
| PART TIME | \$1,452 | \$2,680 | \$2,720 | \$40 | 1.5% |
| SALARIES & WAGES | \$0 | \$1,474 | \$1,496 | \$22 | 1.5% |
| Total Personal Services: | \$102,029 | \$130,041 | \$127,991 | -\$2,050 | -1.6% |
| Purchase of Services | | | | | |
| ADVERTISING | \$0 | \$1,000 | \$1,000 | \$0 | 0% |
| TRAINING AND EDUCATION | \$530 | \$2,150 | \$2,150 | \$0 | 0% |
| POSTAGE | \$200 | \$1,000 | \$1,000 | \$0 | 0% |
| COPIER/PRINTING | \$379 | \$1,000 | \$1,000 | \$0 | 0% |
| TRAINING AND EDUCATION | \$0 | \$450 | \$450 | \$0 | 0% |
| POSTAGE | \$416 | \$700 | \$700 | \$0 | 0% |
| POSTAGE | \$0 | \$100 | \$100 | \$0 | 0% |
| Total Purchase of Services: | \$1,525 | \$6,400 | \$6,400 | \$0 | 0% |
| Supplies | | | | | |
| OFFICE SUPPLIES | \$1,214 | \$2,250 | \$2,250 | \$0 | 0% |
| OFFICE SUPPLIES | \$91 | \$300 | \$300 | \$0 | 0% |
| Total Supplies: | \$1,305 | \$2,550 | \$2,550 | \$0 | 0% |
| Other Charges and Expenses | | | | | |
| TRAVEL | \$617 | \$2,310 | \$2,310 | \$0 | 0% |
| DUES,FEES, AND SUBSCRIPTIONS | \$181 | \$600 | \$600 | \$0 | 0% |
| TRAVEL | \$0 | \$200 | \$200 | \$0 | 0% |
| DUES,FEES, AND SUBSCRIPTIONS | \$0 | \$400 | \$400 | \$0 | 0% |
| Total Other Charges and Expenses: | \$798 | \$3,510 | \$3,510 | \$0 | 0% |
| Total Expense Objects: | \$105,657 | \$142,501 | \$140,451 | -\$2,050 | -1.4% |



Organizational Chart



Department FTE Count

| FTE% | FY22 | FY23 | FY24 |
|--------------------------------------------------|------|------|------|
| Town Planner | 1.00 | 1.00 | 1.00 |
| ZBA Multi-Department Clerk (1) | 0.40 | 0.40 | 0.40 |
| Planning Board Multi-Department Clerk (2) | 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 2023 Accomplishments

- **Middleton Rail Trail** – Progress on the rail trail continued in 2022 after Middleton received a MassTrails grant award to construct the portion of the trail between Perkins Road and the Danvers Town line. The grant also funded the construction of the stretch of trail between the town line and the Lahey Outpatient Center in Danvers.
- **Affordable Housing Trust** – The town voted to create an Affordable Housing Trust in May of 2022 which was one of our Master Plan recommendations.
- **Rezoning Efforts** – The Zoning Bylaw Review Committee finished their Zoning Audit in 2022 and delivered it to the Bylaw Review Committee to fulfill the goal of the 2018 warrant article. Due to the new state initiative known as “MBTA Community Zoning” ((Section 3A of MGL chapter 40A), which includes complex requirements to create high-density multi-family zoning in most of the towns surrounding Boston, a zoning consultant will be hired to assist the Town with a comprehensive review of the zoning bylaw. The expected result will be zoning amendments that will fulfill Master Plan 300 recommendations and meet the MBTA Community Zoning requirements while encouraging the creation of housing that is more affordable to families of all income levels.
- **Zoning Board of Appeals Rules** – the Town Planner worked closely with the ZBA on comprehensive changes to their rules that will streamline the permitting process as well as allow the board to collect consultant fees from applicants to hire consultants, as needed, to help review applications and monitor construction.
- **Planning Board Subdivision Rules & Regulations** – The board’s Subdivision Regulations were completely overhauled and now include up-to-date design standards and best practices. Changes include Low Impact Development, Complete Streets, and Stormwater Management policies and design elements.
- **GLAM (General Land Area Minimum Calculations)** – In 2022 the Town received the news that a Comprehensive Permit was being filed to develop a 180+ unit mixed-use development on the corner where Angelica’s is located. Although the project was ultimately withdrawn due to soil constraints, the Town decided to take the step of examining whether we meet the state’s threshold for the percentage of subsidized housing compared to total land area, pursuant to MGL c. 40B, Section 20. This calculation is known as a “GLAM” calculation, and if the Town meets this threshold it would offer protection against future Comprehensive Permit projects. The Town Planner, Assessor, and hired consultant worked as a team to perform the necessary calculations using our GIS system.
- **MassTrails Grant** – Middleton received a MassTrails grant award for the second year in a row for a joint application with the Town of Danvers totaling \$153,000. The Town appropriated \$50,000 from Community Preservation funds for the necessary matching funds needed.
- **Pedestrian Improvement Efforts** – the Boston Street sidewalk design was completed in early 2023. The Town Planner also led the effort to hire a traffic consultant to perform a Traffic and Pedestrian Safety Study on the roads surrounding the Howe-Manning School. This effort involved multiple meetings with school and town personnel and neighbors from the study area. The study resulted in recommendations to improve the traffic issues in the area and improve pedestrian safety.

Fiscal Year 2024 Goals and Objectives

- Develop a strategy for the Town to maintain compliance with the new state requirement (MBTA Communities Zoning) requiring the creation of a high-density multi-family housing zoning district of at least 50 acres with a minimum gross density of 15 units per acre.
- 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.



Performance Measures

| Metrics | FY 21 Actuals | FY 22 Actuals | FY 23 (in progress) | FY 24 Projected |
|----------------------------------------------------------------|--------------------------|--------------------------|--------------------------------|----------------------------|
| Board of Appeals Meetings | 12 | 11 | 5 | 11 |
| ZBA Special Permit and/or Site Plan Applications | 29 | 15 | 13 | 14 |
| ZBA Applications for new commercial & residential construction | 13 | 2 | 5 | 7 |
| ZBA Variance Applications | 1 | 2 | 2 | 2 |
| ZBA Appeals | 1 | | 1 | 1 |
| Planning Board Meetings | 12 | 11 | 8 | 12 |
| PB All Applications | 8 | 3 | 3 | 6 |
| PB Definitive Subdivision Applications | 1 | | | 0 |
| PB ANR applications | 7 | 2 | 2 | 4 |
| PB Two-Family Special Permits | | 1 | 1 | 1 |



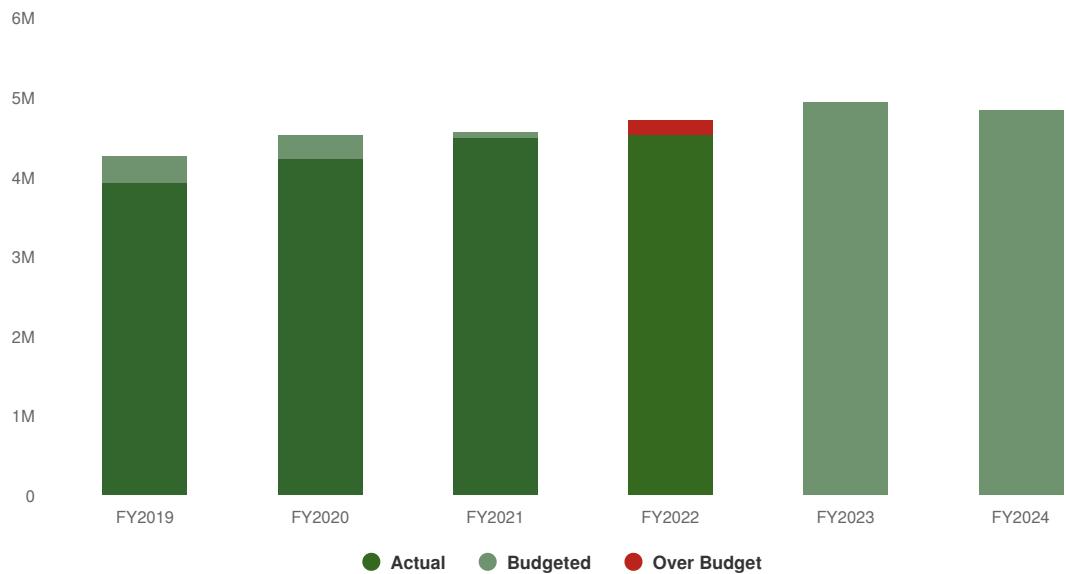
Public Safety

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

Expenditures Summary

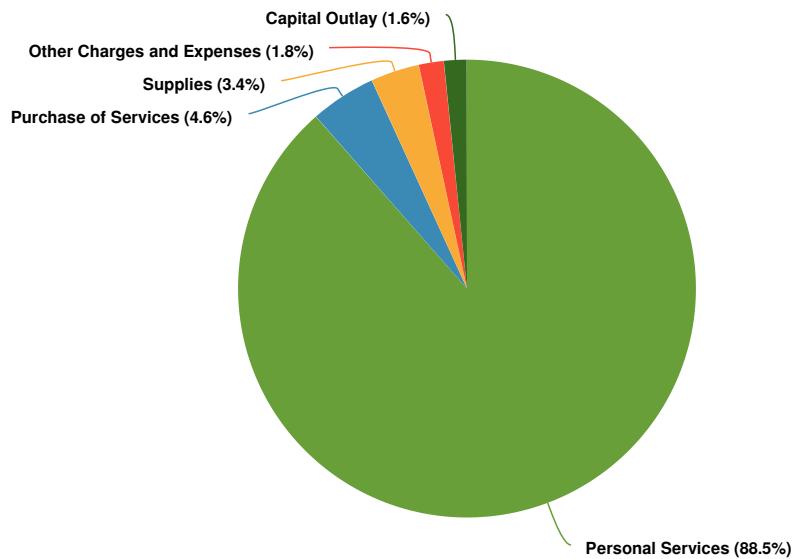
\$4,855,058 **-\$91,106**
(-1.84% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual

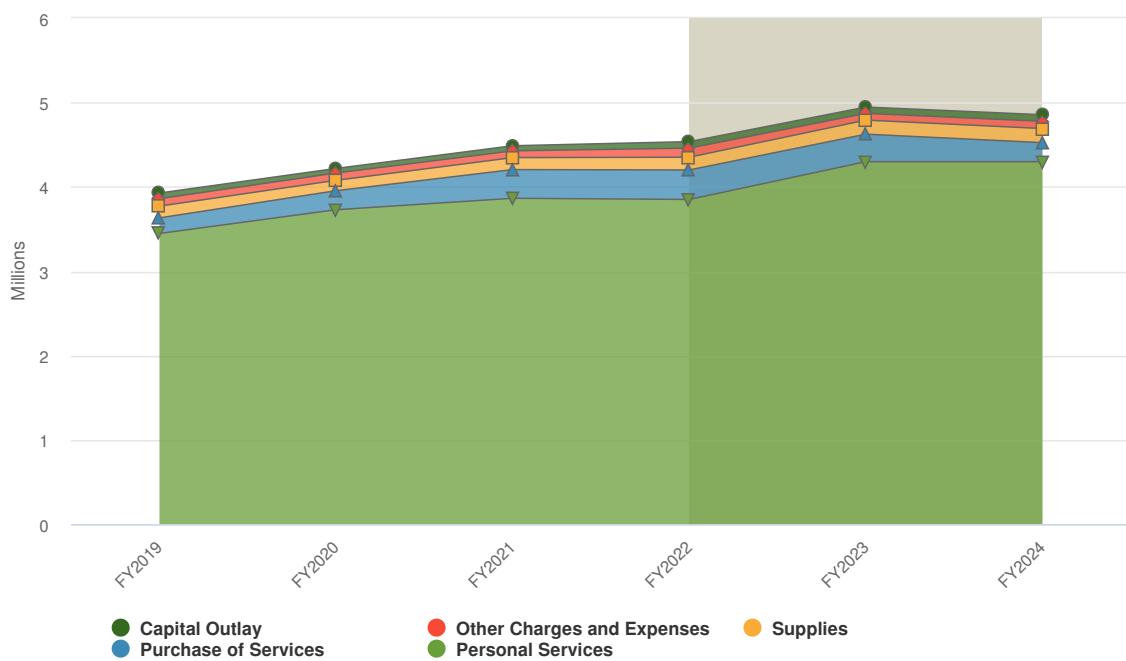


Expenditures by Expense Type

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."*



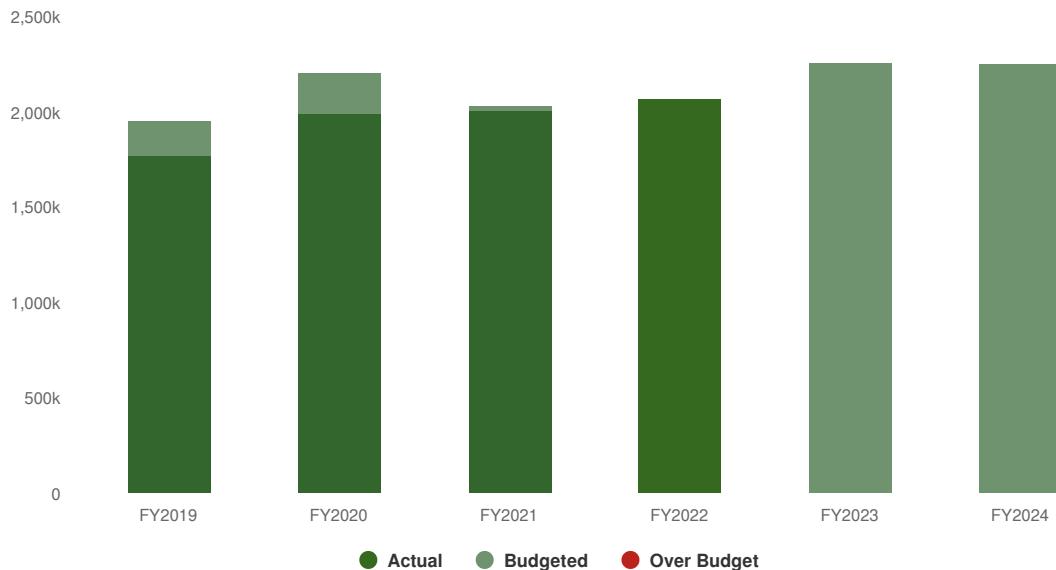


Expenditures Summary

\$2,249,565 **-\$10,500**
(-0.46% vs. prior year)



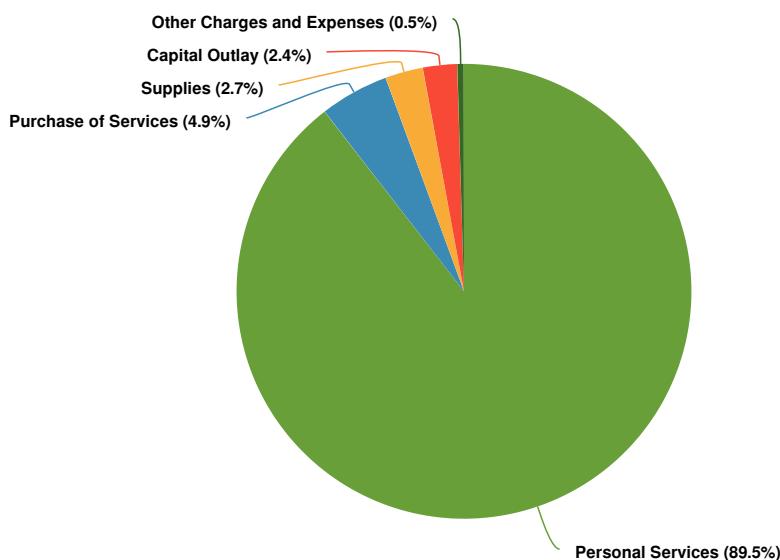
Police Department Proposed and Historical Budget vs. Actual



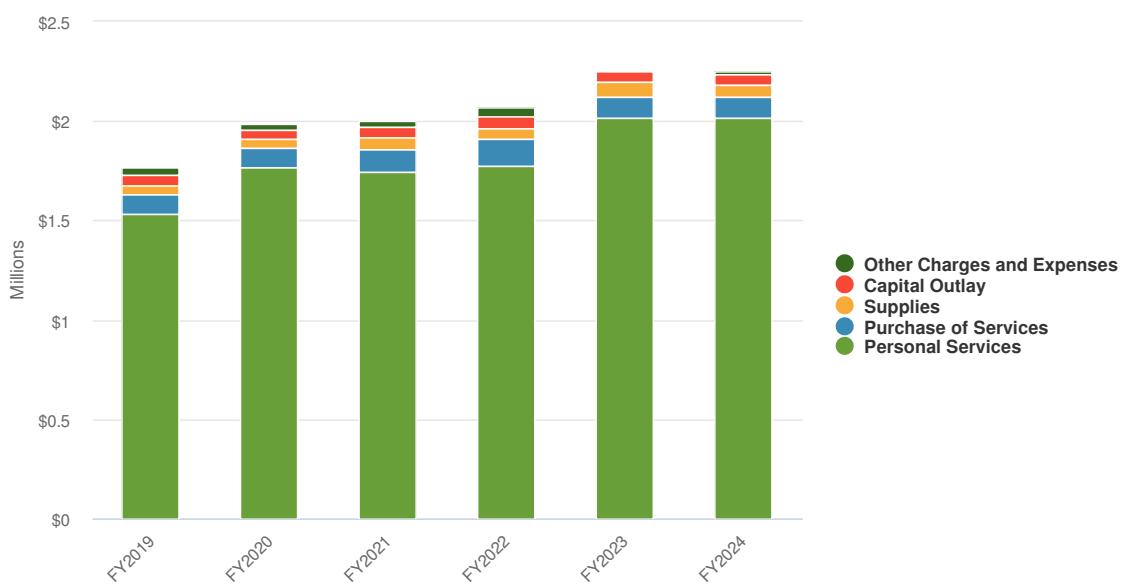
Expenditures by Expense Type

This year we have added a Captain and Detective Sergeant position to the Middleton Police Department. The Captain is the Executive Officer who shall, under administrative direction, assist in the administration and supervision of the Middleton Police Department; directs, manages, supervises, and coordinates activities and operations within the police department; coordinates assigned activities with other divisions, departments, and outside agencies; provides highly responsible and complex administrative support to the Chief of Police; and assumes command of and responsibility for the department in the absence of the Chief of Police. The Detective Sergeant shall supervise detectives and plain clothes officers and, when necessary, conduct complex criminal and administrative investigations; present evidence in court. The detective sergeant works under the direct supervision of the Captain and Chief of Police.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



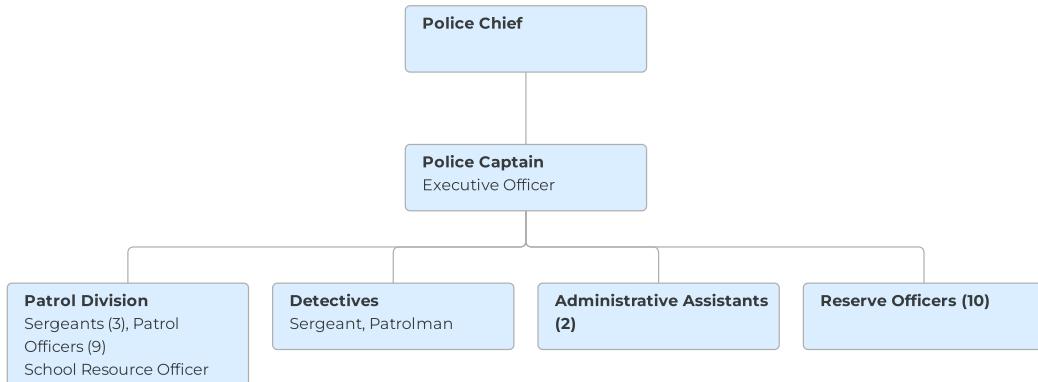
| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|------------------------------------|--------------------|--------------------|--------------------|-------------------------------------------------|------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| SALARIES & WAGES | \$1,176,847 | \$1,331,194 | \$1,331,194 | \$0 | 0% |
| DEPT. HEAD SALARY | \$130,352 | \$138,338 | \$138,338 | \$0 | 0% |
| OVERTIME | \$345,196 | \$240,000 | \$240,000 | \$0 | 0% |
| PART TIME | \$38,782 | \$90,484 | \$90,484 | \$0 | 0% |
| INCENTIVE PAY | \$129,810 | \$153,621 | \$153,621 | \$0 | 0% |
| Vacation, Holiday Buyout | \$0 | \$60,000 | \$60,000 | \$0 | 0% |
| Total Personal Services: | \$1,820,987 | \$2,013,637 | \$2,013,637 | \$0 | 0% |
| Purchase of Services | | | | | |
| ELECTRICITY | \$12,059 | \$13,000 | \$13,000 | \$0 | 0% |
| BUILDING UTILITIES | \$5,797 | \$4,500 | \$4,500 | \$0 | 0% |
| CRUISER MAINT. & FUEL | \$10,177 | \$42,000 | \$42,000 | \$0 | 0% |
| TRAINING AND EDUCATION | \$53,180 | \$35,000 | \$36,000 | \$1,000 | 2.9% |
| POSTAGE | \$339 | \$500 | \$500 | \$0 | 0% |
| COPIER/PRINTING | \$1,735 | \$0 | \$0 | \$0 | 0% |
| CONTRACTUAL SERVICES | \$23,151 | \$14,218 | \$14,218 | \$0 | 0% |
| Total Purchase of Services: | \$106,438 | \$109,218 | \$110,218 | \$1,000 | 0.9% |
| Supplies | | | | | |
| OFFICE SUPPLIES | \$3,339 | \$5,150 | \$5,150 | \$0 | 0% |
| BUILDING MAINTENANCE | \$2,849 | \$4,500 | \$4,500 | \$0 | 0% |
| Patrol Supplies | \$0 | \$1,750 | \$1,750 | \$0 | 0% |



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|----------------------------------------------|--------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| AMMUNITION | \$6,155 | \$8,000 | \$8,000 | \$0 | 0% |
| PETTY CASH | \$79 | \$500 | \$500 | \$0 | 0% |
| PATROLMEN UNIFORM ALLOWANCE | \$9,989 | \$10,800 | \$10,800 | \$0 | 0% |
| RESERVES UNIFORM ALLOWANCE | \$6,622 | \$5,600 | \$2,700 | -\$2,900 | -51.8% |
| PATROLMEN UNIFORM CLEANING | \$13,488 | \$11,600 | \$11,600 | \$0 | 0% |
| RESERVE UNIFORM CLEANING | \$3,824 | \$6,300 | \$2,700 | -\$3,600 | -57.1% |
| UNIFORM REPLACEMENTS | \$1,735 | \$12,550 | \$12,550 | \$0 | 0% |
| INVESTIGATIVE SERVICE SUPPLIES | \$2,660 | \$5,000 | \$0 | -\$5,000 | -100% |
| Total Supplies: | \$50,741 | \$71,750 | \$60,250 | -\$11,500 | -16% |
| <hr/> | | | | | |
| Other Charges and Expenses | | | | | |
| TRAVEL | \$36,706 | \$0 | \$0 | \$0 | 0% |
| DUES,FEES, AND SUBSCRIPTIONS | \$9,970 | \$10,460 | \$10,460 | \$0 | 0% |
| Total Other Charges and Expenses: | \$46,676 | \$10,460 | \$10,460 | \$0 | 0% |
| <hr/> | | | | | |
| Capital Outlay | | | | | |
| NEW CRUISER | \$46,698 | \$55,000 | \$55,000 | \$0 | 0% |
| Total Capital Outlay: | \$46,698 | \$55,000 | \$55,000 | \$0 | 0% |
| Total Expense Objects: | \$2,071,540 | \$2,260,065 | \$2,249,565 | -\$10,500 | -0.5% |



Organizational Chart



Department FTE Count

| FTE% | FY22 | FY23 | FY24 |
|-----------------------------------------------------------|-------|-------|-------|
| Police Chief | 1.00 | 1.00 | 1.00 |
| Captain | 0.50 | 1.00 | 1.00 |
| Sergeant | 4.00 | 4.00 | 4.00 |
| Patrolmen | 11.00 | 11.00 | 11.00 |
| Reserves (Total # not FTE) | 13.00 | 11.00 | 6.00 |
| Confidential Administrative Assistant to the Chief | 1.00 | 0.50 | 0.50 |
| Clerk/Dispatcher | 1.00 | 1.00 | 1.00 |

Fiscal Year 2023 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 2024 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 service 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.

The new Massachusetts Peace Officer Standards and Training (POST) Commission is charged with creating a mandatory certification process for police officers, as well as processes for decertification, suspension of certification, and retraining in the event of certain misconduct. Police officers now must be recertified every three years and training standards have been increased for ALL peace officers to include reserve police officers. With this change, we will no longer have the ability to hire reserve officers and send them to the reserve intermittent police academy for certification, as these are no longer available. Current reserve officers are required to go to a "bridge academy" to retain their police powers or they will no longer be certified. This has resulted in the resignation of many reserve police officers throughout the Commonwealth. This has also limited the recruitment of future reserve police officers as one now must attend the Municipal Police Training Council (MPTC) full-time police academy in order to work as a reserve officer.

This change will alter the reserve police officer program throughout the Commonwealth and here in Middleton. Going forward, we will be looking to become a full-time police department. With the phasing out of the reserve police officers over the next few years, I will be asking for (3) three additional full-time police officers to offset the loss of the (10) ten reserve officers and the anticipated growth of the Town of Middleton over the next few years. One (1) of those positions will be for a full-time School Resource Officer (SRO) to be responsible for assisting with Masco along with Fuller-Meadow and Howe-Manning schools in town.

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 continued to be a 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 continued to spread throughout the country. However, 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 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 about, the future of this police department as I believe we will continue to strive to be the finest law enforcement agency on the Northshore.



Performance Measures

Department: Police Department
 Fiscal Year: 2023

| Metrics | FY 21 Actuals | FY 22 Actuals | FY 23 (in progress) | FY 24 Projected |
|-----------------------------------------------------|--------------------------|--------------------------|--------------------------------|----------------------------|
| Citations-Total | 440 | 753 | 434 | 850 |
| Civil Infractions | 41 | 75 | 47 | 100 |
| Written Warnings | 79 | 357 | 291 | 450 |
| Verbal Warnings | 261 | 250 | 32 | 25 |
| Arrests | 9 | 10 | 5 | 15 |
| Criminal Complaints | 42 | 51 | 51 | 75 |
| Parking Tickets | 8 | 10 | 8 | 20 |
| Police Activity | | | | |
| Property Checks/Directed Patrols/Community Policing | 5439 | 5375 | 3717 | 5400 |
| Incidents | 743 | 771 | 501 | 800 |
| Arrests (non-mv) | 23 | 43 | 27 | 50 |
| Summons | 54 | 79 | 57 | 85 |
| M/V Stops | 482 | 912 | 622 | 1000 |
| M/V Crashes | 193 | 229 | 158 | 200 |
| Calls/Assists | 13212 | 13793 | 8717 | 14000 |
| Detective Bureau Cases Assigned | N/A | 147 | 96 | 250 |
| Arrests | | 24 | 15 | 35 |
| Search Warrants | | 15 | 11 | 25 |
| Subpeonas | | 8 | 5 | 20 |
| Assist other Agencies | | 60 | 70 | 100 |



Fire Department



Douglas K LeColst
Fire Chief

The Middleton Fire Department is a multifaceted life-saving agency responsible for protecting well over 10,000 people who reside, work and travel through this community daily.

The department is currently led by Chief Douglas K. LeColst who recently succeeded Chief Thomas J. Martinuk, who has since retired. The department consists of one fire station, which is located at 4 Lake Street, and employs thirty-eight dedicated men and women who are a mix of full-time and part-time personnel. The members of the department are responsible for performing a wide array of functions and duties, including fire suppression, medical care (basic and advanced), fire prevention inspections, hazardous materials mitigation, disaster response, public education, and various community service.

All full-time members of the department are required to attend a full-time, intensive ten-week course at the Massachusetts Firefighting Academy in Stowe, Massachusetts, where they train and learn various aspects of the firefighting profession. At the conclusion of the course, the member will have earned their firefighter I/II certification. Part-time members on the other hand must attend a similar training course which is held locally on a part-time basis where they too will obtain their firefighter I/II certification while being more accommodating to their full-time work commitments.

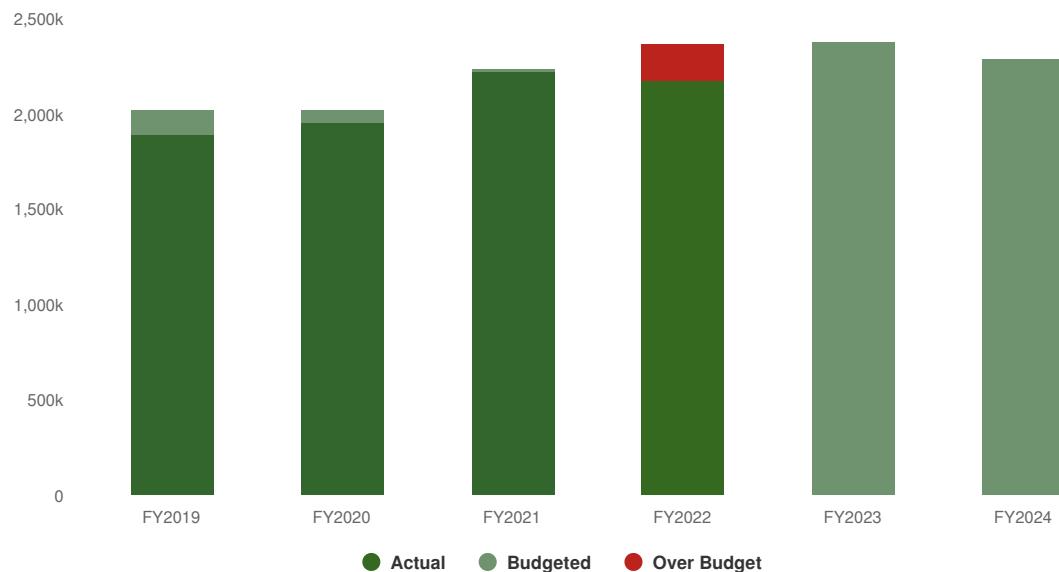
Given the large volume of emergency medical care that is delivered by the members of the department, it is required that members obtain and maintain their Emergency Medical Technician (EMT) certification. This certification, which consists of two levels (basic and advanced), allows members to properly care for those who are sick and injured. The department currently has eight members trained at the EMT-Basic level and thirty trained at the EMT-Paramedic level. A majority of the full-time members have their Paramedic certification. As an added bonus, one full-time member practices on the side as a board-certified emergency room physician, although per state regulations, he is only allowed to function as a paramedic while working for the department.

Expenditures Summary

\$2,290,530 **-\$85,606**
(-3.60% vs. prior year)

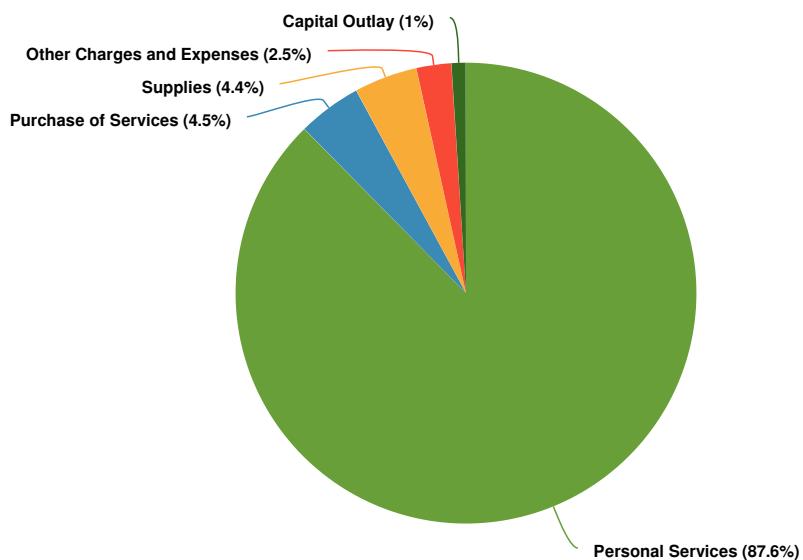


Fire Department Proposed and Historical Budget vs. Actual

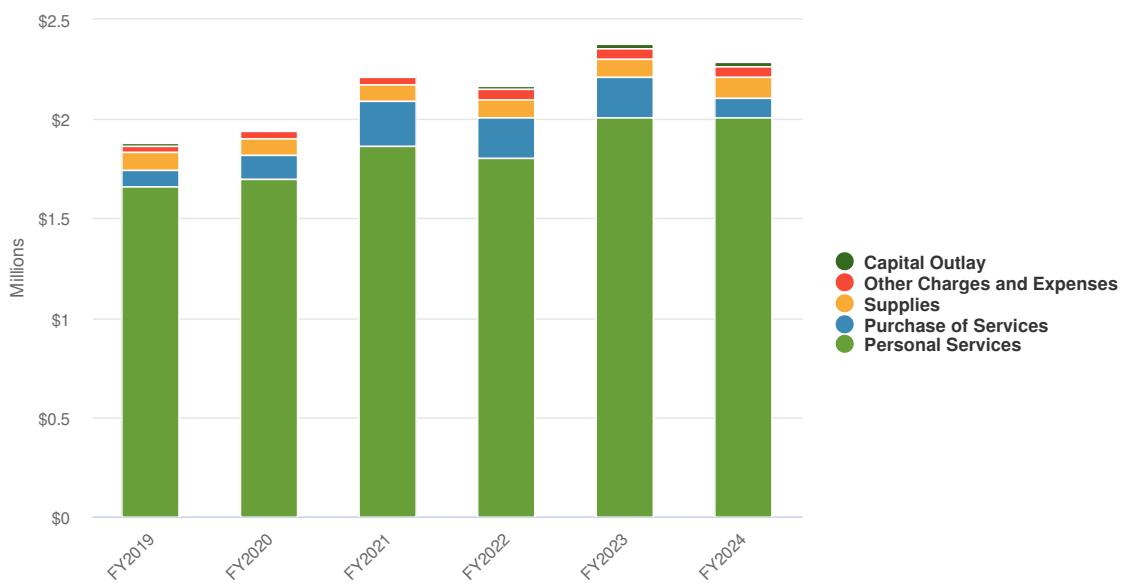


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



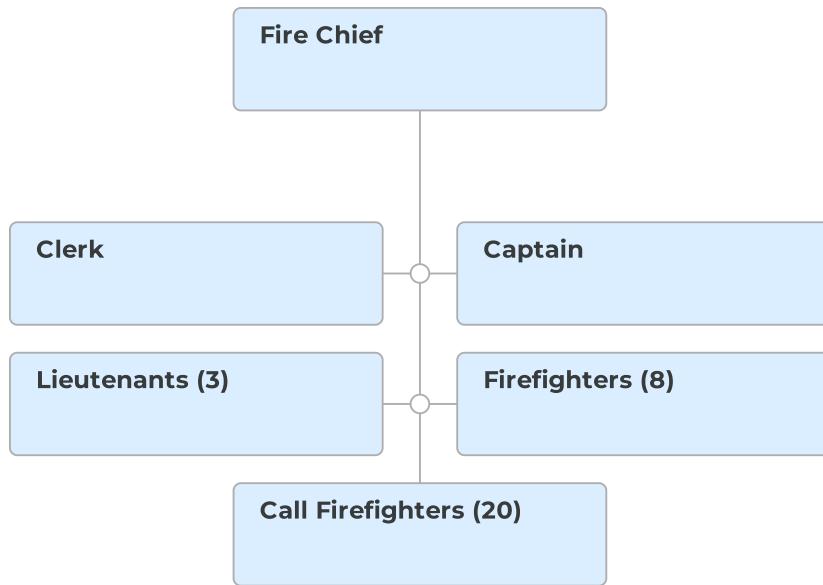
| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|---------------------------------|--------------------|--------------------|--------------------|-------------------------------------------------|------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| SALARIES & WAGES | \$939,961 | \$1,100,850 | \$1,100,850 | \$0 | 0% |
| DEPT. HEAD SALARY | \$134,813 | \$137,430 | \$137,430 | \$0 | 0% |
| OVERTIME | \$572,187 | \$402,089 | \$402,089 | \$0 | 0% |
| PART TIME | \$294,028 | \$330,250 | \$330,250 | \$0 | 0% |
| RETRO PAY | \$2,500 | \$2,500 | \$2,500 | \$0 | 0% |
| FIRE RESERVE CLOTHING ALLOWANC | \$9,859 | \$20,000 | \$20,000 | \$0 | 0% |
| CLOTHING ALLOWANCE | \$9,325 | \$14,000 | \$14,000 | \$0 | 0% |
| Total Personal Services: | \$1,962,673 | \$2,007,119 | \$2,007,119 | \$0 | 0% |
| Purchase of Services | | | | | |
| ELECTRICITY | \$10,426 | \$10,200 | \$13,000 | \$2,800 | 27.5% |
| FUEL | \$9,468 | \$8,150 | \$8,150 | \$0 | 0% |
| EQUIPMENT REPAIR | \$38,324 | \$32,000 | \$40,000 | \$8,000 | 25% |
| MAINTENANCE FIRE ALARM | \$4,654 | \$6,700 | \$6,700 | \$0 | 0% |
| RADIO MAINTENANCE | \$4,336 | \$5,000 | \$5,000 | \$0 | 0% |
| BREATHING APPAR.MAINT. | \$3,386 | \$4,800 | \$4,800 | \$0 | 0% |
| CAPITAL LEASE - AMBULANCE | \$121,821 | \$121,821 | \$0 | -\$121,821 | -100% |
| ADVERTISING | \$0 | \$100 | \$0 | -\$100 | -100% |
| TRAINING AND EDUCATION | \$17,578 | \$17,500 | \$24,500 | \$7,000 | 40% |
| POSTAGE | \$284 | \$300 | \$300 | \$0 | 0% |



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|----------------------------------------------|--------------------|--------------------|--------------------|----------------------------------------------------------|------------------------------------------------------|
| Total Purchase of Services: | \$210,275 | \$206,571 | \$102,450 | -\$104,121 | -50.4% |
| Supplies | | | | | |
| OFFICE SUPPLIES | \$1,049 | \$1,500 | \$1,600 | \$100 | 6.7% |
| BUILDING MAINTENANCE | \$49,911 | \$10,300 | \$10,500 | \$200 | 1.9% |
| GAS AND OIL | \$27,643 | \$21,000 | \$27,000 | \$6,000 | 28.6% |
| AMBULANCE | \$34,583 | \$32,985 | \$35,500 | \$2,515 | 7.6% |
| FIRE TOOLS & APPARATUS | \$627 | \$2,000 | \$2,000 | \$0 | 0% |
| AMBULANCE BILLING CONTRACT | \$25,464 | \$24,500 | \$25,000 | \$500 | 2% |
| Total Supplies: | \$139,277 | \$92,285 | \$101,600 | \$9,315 | 10.1% |
| Other Charges and Expenses | | | | | |
| TRAVEL, CONFERENCE, PROF DEV. | \$1,198 | \$1,500 | \$1,500 | \$0 | 0% |
| DUES, FEES, AND SUBSCRIPTIONS | \$3,405 | \$3,950 | \$4,450 | \$500 | 12.7% |
| SPECIAL EXPENSE | \$41,103 | \$44,711 | \$50,411 | \$5,700 | 12.7% |
| Total Other Charges and Expenses: | \$45,705 | \$50,161 | \$56,361 | \$6,200 | 12.4% |
| Capital Outlay | | | | | |
| HOSE, GEAR, TIRES, ETC. | \$6,420 | \$20,000 | \$23,000 | \$3,000 | 15% |
| Total Capital Outlay: | \$6,420 | \$20,000 | \$23,000 | \$3,000 | 15% |
| Total Expense Objects: | \$2,364,351 | \$2,376,136 | \$2,290,530 | -\$85,606 | -3.6% |



Organizational Chart



Department FTE Count

| FTE% | FY22 | FY23 | FY24 |
|--------------------------|------|------|------|
| Fire Chief | 1.00 | 1.00 | 1.00 |
| Clerk/Dispatcher | 1.00 | 1.00 | 1.00 |
| Captain | 1.00 | 1.00 | 1.00 |
| Lieutenant | 3.00 | 3.00 | 3.00 |
| Firefighter | 8.00 | 8.00 | 8.00 |
| Call Firefighters | 21 | 24 | 20 |



Fiscal Year 2023 Accomplishments

While the severity and frequency of symptoms and even deaths related to the Covid-19 pandemic have thankfully lessened, the department continues to deal with Covid-related emergencies. To further complicate matters, hospitals across the nation, including those frequented by our department, continue to deal with staffing shortages and limited hospital bed capacity, which ultimately affect departments like ours as we continue to experience longer wait times at the local emergency departments.

Speaking of staffing shortages, the department continues to struggle with staffing issues. While on paper there appears to be a sufficient number of employees, unfortunately, there is a wide range of hours that part-time members are unable to commit to on a daily or weekly basis. To further complicate matters, many of our full-time and part-time department members no longer live in this community. This limits the number of off-duty members that are available to staff additional apparatus as needed.

Supply chain issues continue to be a problem for the department as well. Wait times for new equipment such as apparatus can be more than two-plus years. The department has also experienced difficulties in securing valuable medical and fire-related equipment. We continue to work with our vendors to ensure that we can obtain the much-needed equipment.

A robust records management system is crucial for effective department operations. The department is in the process of deploying a program called First Due. This multifaceted program will allow for better preplanning of structures within the community and a Community Connect feature that will allow for online interaction between residents and the department.

The department continues to apply for grants as they become available. While there have been mostly positive results on these grant awards, the department recently learned that we were unsuccessful in receiving funds via the Staffing for Adequate Fire and Emergency Response grant (Safer). This grant would have allowed for significant financial assistance in increasing the department's full-time staffing. While disappointed, the department will continue to explore all available options.

Emergency Medical Services

Firefighter/Paramedic Nick LeColst, the department's newly appointed EMS Coordinator brings a wide array of knowledge and experience from his prior experience with neighboring North Reading Fire Department. Firefighter LeColst inherits a strong ambulance program that has provided high-quality patient care at both the basic and advanced levels for many years. As with previous years, the department also continues to teach CPR and first aid training to individuals in our community and in the surrounding communities who are interested in potentially saving a life.

Training

Training and education both play an important role in keeping firefighter/EMTs sharp and ready to respond at a moment's notice. Members routinely participate in both fire and EMS training, including joint medical training with the North Reading Fire Department.

Fire Prevention

Lieutenant Daniel Kessel continues to work tirelessly as the department's fire prevention officer. His tasks include reviewing plans, conducting inspections, and keeping up with the ever-changing building codes. Lt. Kessel continues to work closely with the building department and the town building commissioner. What makes this position even more challenging is the fact that he is attempting to accomplish many of these tasks while working on the front-line answering fire and medical calls. As the workload for fire prevention continues to increase, it heightens the need for this position to be transitioned into a full-time day position.

Public Education



Public education continues to play a huge role in keeping people safe in the event of a fire or medical emergency. Getting into schools to better educate the children on the important steps to take during an emergency is paramount. The department has been fortunate to receive grant funding through the Student Awareness of Fire Education (SAFE) and the Senior Safe grants to help cover training costs and purchase supplies.

Fiscal Year 2024 Goals and Objectives

- The Chief and members of the department will continue to work with town officials and members of the facilities project team to help develop the new public safety building.
- The department will deploy First Due, a powerful online platform that will greatly enhance the job of firefighters, including the use of pre-planning software which will help firefighters better prepare for emergencies. We will also be unveiling Community Connect through First Due which will allow residents to securely share important information such as contact information or elderly occupants that may be living in the home. Please visit [First Due](#) for more information.
- The department will continue to explore all available grant funding opportunities to assist in meeting the needs of the department while reducing the financial burden to the residents of the community. Grants such as the Assistance to Firefighter Grant (AFG) or the Staffing for Adequate Fire and Emergency Response (SAFER) have shown to be valuable tools to help meet the needs of the departments. One of the goals is to hire an additional 4 full-time employees to help reduce the call volume burden faced by on-duty staff.
- Training will continue to play a huge role in the daily activities of the members of the department. These training classes and evolutions will allow members to take advantage of the latest methods and technology when faced with various emergencies.



Performance Measures

| NFIRS Incident Type | FY20 | FY21 | FY22 |
|--------------------------------------------------------|------|------|------|
| 000 Uncategorized | 19 | | |
| 100 Fire, other | 3 | | 1 |
| 111 Building fire | 6 | 6 | 13 |
| 112 Fires in structure other than in a building | 2 | | |
| 113 Cooking fire, confined to container | 3 | 3 | 3 |
| 114 Chimney or flue fire, confined to chimney or flue | | | 2 |
| 116 Fuel burner/boiler malfunction, fire confined | 2 | 1 | 1 |
| 118 Trash or rubbish fire, contained | 2 | | |
| 120 Fire in mobile prop. used as a fixed struc., other | 1 | | |
| 131 Passenger vehicle fire | 3 | 2 | 1 |
| 137 Camper or recreational vehicle (RV) fire | | 1 | |
| 138 Off-road vehicle or heavy equipment fire | 1 | 1 | |
| 140 Natural vegetation fire, other | 3 | 2 | |
| 141 Forest, woods or wildland fire | 1 | 4 | 1 |
| 142 Brush or brush-and-grass mixture fire | 12 | 10 | 4 |
| 143 Grass fire | 4 | 5 | 1 |
| 150 Outside rubbish fire, other | | 1 | 1 |
| 154 Dumpster or other outside trash receptacle fire | 1 | 1 | |
| 160 Special outside fire, other | 1 | 1 | |
| 162 Outside equipment fire | | 3 | 1 |
| 170 Cultivated vegetation, crop fire, other | | | 1 |
| 212 Overpressure rupture of steam boiler | 1 | | |
| 220 Overpressure rupture from air or gas, other | | 1 | |
| 251 Excessive heat, scorch burns with no ignition | 2 | 2 | |
| 300 Rescue, EMS incident, other | | 4 | |
| 311 Medical assist, assist EMS crew | 13 | 10 | 2 |
| 320 Emergency medical service incident, other | 4 | 11 | 7 |
| 321 EMS call, excluding vehicle accident with injury | 818 | 845 | 1045 |
| 321A ALS Intercept Given | 3 | 7 | 9 |
| 321C COVID-19 Related Response | 5 | 2 | |
| 321R Refusal of care | 20 | 75 | 64 |
| 322 Motor vehicle accident with injuries | 24 | 47 | 50 |
| 322X MVC W/Extrication | | 2 | |
| 323 Motor vehicle/pedestrian accident (MV Ped) | 3 | 1 | 1 |
| 324 Motor vehicle accident with no injuries. | 35 | 28 | 53 |
| 331 Lock-in (if lock out , use 511) | | 1 | 2 |
| 340 Search for lost person, other | | | 1 |
| 341 Search for person on land | 1 | | |
| 350 Extrication, rescue, other | | 1 | |
| 353 Removal of victim(s) from stalled elevator | 3 | 2 | 2 |
| 357 Extrication of victim(s) from machinery | | 1 | |
| 381 Rescue or EMS standby | 2 | | |
| 400 Hazardous condition, Other | 5 | 2 | 4 |
| 410 Combustible/flammable gas/liquid condition, other | 1 | | |
| 411 Gasoline or other flammable liquid spill | 4 | 4 | 5 |
| 412 Gas leak (natural gas or LPG) | 14 | 5 | 4 |
| 413 Oil or other combustible liquid spill | 1 | | 3 |
| 420 Toxic condition, Other | | | |
| 421 Chemical hazard (no spill or leak) | | 1 | 1 |
| 424 Carbon monoxide incident | 5 | 7 | 6 |
| 430 radioactive condition, Other | | | |
| 440 Electrical wiring/equipment problem, other | 5 | 7 | 15 |



| | | | |
|--------------------------------------------------------|----|----|-----|
| 441 Heat from short circuit (wiring), defective/worn | 3 | | |
| 442 Overheated motor | 2 | 4 | 2 |
| 443 Breakdown of light ballast | | 1 | |
| 444 Power line down | 5 | 15 | 6 |
| 445 Arcing, shorted electrical equipment | 2 | 3 | 4 |
| 461 Building or structure weakened or collapsed | | 1 | 1 |
| 462 Aircraft standby | | 1 | |
| 463 Vehicle accident, general cleanup | 1 | 1 | |
| 500 Service Call, other | 2 | 3 | 1 |
| 511 Lock-out | 41 | 42 | 46 |
| 5111 MV Lockout | 13 | 10 | 21 |
| 5112 Structure Lockout | 4 | 3 | 3 |
| 512 Ring or jewelry removal | 2 | 1 | 2 |
| 520 Water problem, other | | | 1 |
| 521 Water evacuation | | 1 | |
| 522 Water or steam leak | 6 | 8 | 3 |
| 531 Smoke or odor removal | 3 | 3 | 2 |
| 541 Animal problem | | 2 | |
| 542 Animal rescue | 1 | | 1 |
| 550 Public service assistance, other | 2 | 5 | 4 |
| 551 Assist police or other governmental agency | 7 | 6 | 11 |
| 552 Police matter | 9 | 7 | 6 |
| 553 Public service | 14 | 11 | 7 |
| 554 Assist invalid | 70 | 72 | 57 |
| 561 Unauthorized burning | 6 | 7 | 6 |
| 571 Cover assignment, standby, moveup | 45 | 39 | 41 |
| 5711 Fire Investigation | 4 | 3 | 3 |
| 600 Good intent call, other | 38 | 27 | 34 |
| 611 Dispatched & canceled en route | 84 | 97 | 174 |
| 621 Wrong location | | 1 | |
| 622 No incident found on arrival at dispatch address | 12 | 35 | 22 |
| 631 Authorized controlled burning | 4 | | 1 |
| 650 Steam, other gas mistaken for smoke, other | | | 1 |
| 651 Smoke scare, odor of smoke | 10 | 14 | 17 |
| 652 Steam, vapor, fog or dust thought to be smoke | | 1 | |
| 661 EMS call, party transported by non-fire agency | | 1 | |
| 671 HazMat release investigation w/no HazMat | 14 | 7 | 7 |
| 700 False alarm or false call, other | 15 | 14 | 22 |
| 710 Malicious, mischievous false call, other | 3 | 4 | 1 |
| 711 Municipal alarm system, malicious false alarm | 1 | 2 | |
| 721 Bomb scare - no bomb | 1 | | |
| 730 System malfunction, other | 3 | 3 | 3 |
| 731 Sprinkler activation due to malfunction | 9 | 4 | 8 |
| 732 Extinguishing system activation due to malfunction | | | 1 |
| 733 Smoke detector activation due to malfunction | 61 | 51 | 53 |
| 734 Heat detector activation due to malfunction | | 3 | |
| 735 Alarm system sounded due to malfunction | 46 | 68 | 47 |
| 736 CO detector activation due to malfunction | 16 | 10 | 7 |
| 740 Unintentional transmission of alarm, other | 8 | 12 | 13 |
| 741 Sprinkler activation, no fire - unintentional | 7 | 3 | 2 |
| 742 Extinguishing system activation | 1 | | |
| 743 Smoke detector activation, no fire - unintentional | 53 | 63 | 61 |
| 744 Detector activation, no fire - unintentional | 9 | 8 | 12 |
| 745 Alarm system activation, no fire - unintentional | 47 | 45 | 74 |
| 745A SD Activation, Steam | 12 | 9 | 5 |
| 745B SD Activation, Dust | 5 | 7 | 11 |



| | | | |
|------------------------------------------------|-----|-----|-----|
| 745C SD Activation, Cooking Smoke | 172 | 162 | 141 |
| 745P Fire Alarm Pull Station | 3 | | 4 |
| 746 Carbon monoxide detector activation, no CO | 12 | 17 | 8 |
| 751 Biological hazard, malicious false report | | | |
| 800 Severe weather or natural disaster, other | | 1 | |
| 813 Wind storm, tornado/hurricane assessment | 1 | 1 | |
| 814 Lightning strike (no fire) | | | 1 |
| 900 Special type of incident, other | 3 | | 1 |
| 900V Void Incident - Error | 6 | 1 | 1 |
| 911 Citizen complaint | 1 | | 1 |

TOTAL 1932 2027 2265



Inspectional Services



Scott Fitzpatrick
Building Commissioner

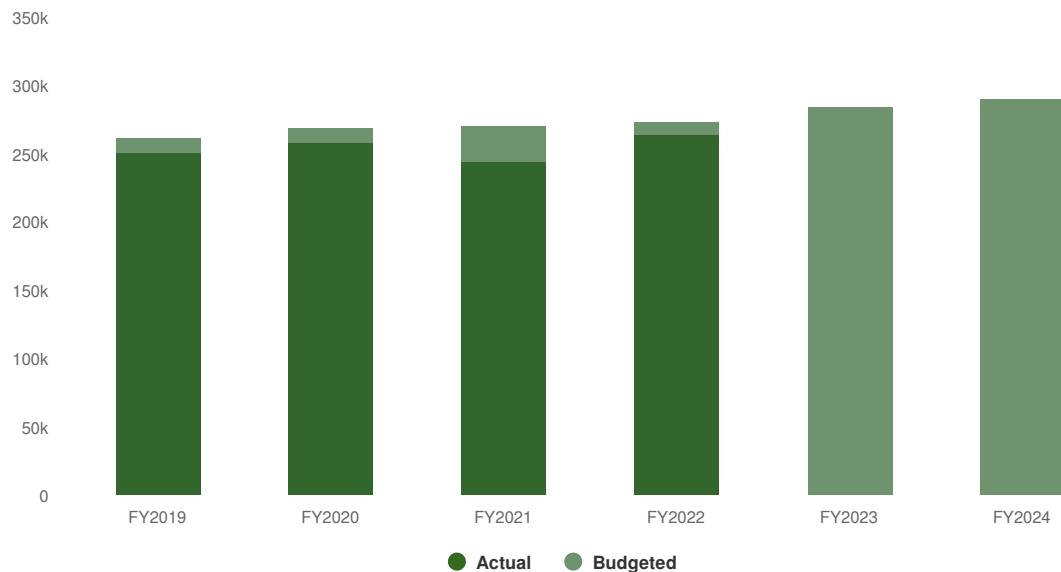
The Inspectional Services Department is dedicated to providing exceptional customer service to contractors and town residents by aiding in the construction process via the administration and enforcement of the State Building, Electrical, Plumbing, Gas and Accessibility Codes, as well as the Town of Middleton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

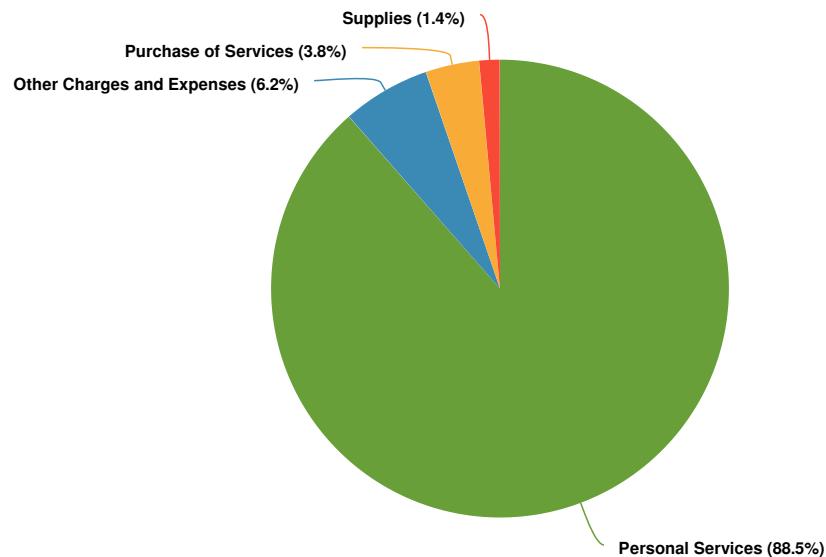
\$290,169 **\$5,000**
(1.75% vs. prior year)

Inspectional Services Proposed and Historical Budget vs. Actual

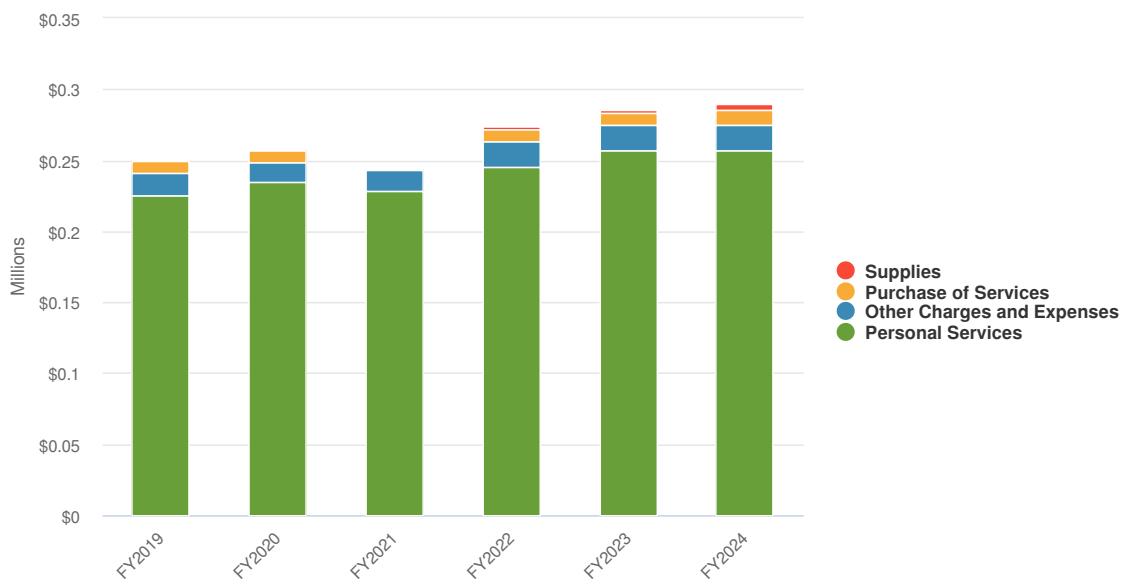


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



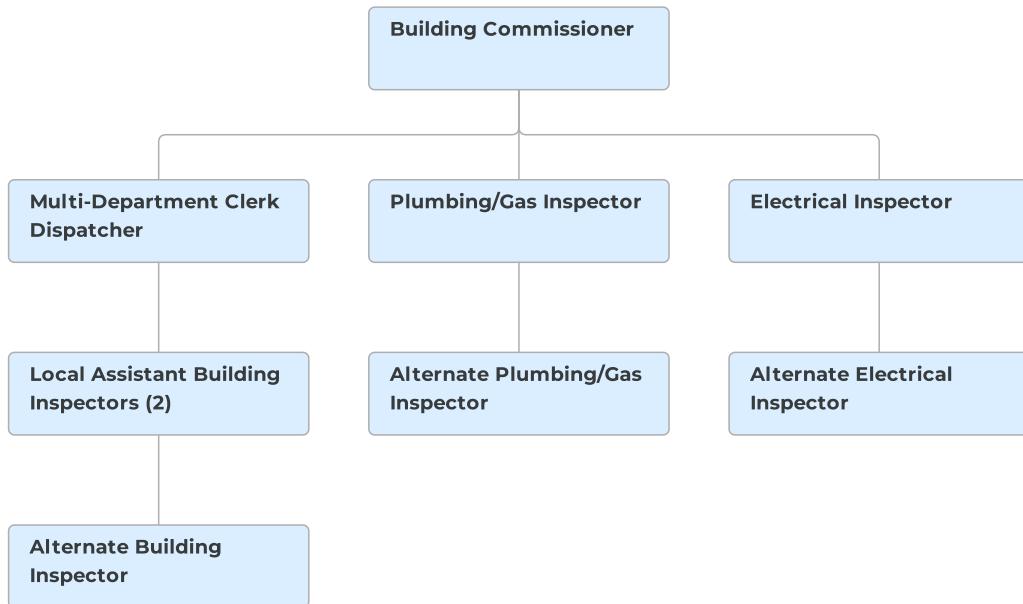
Budgeted and Historical Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| SALARIES & WAGES | \$54,392 | \$54,703 | \$54,703 | \$0 | 0% |
| DEPT. HEAD SALARY | \$90,631 | \$96,111 | \$96,111 | \$0 | 0% |
| PART TIME | \$96,862 | \$106,105 | \$106,105 | \$0 | 0% |
| Total Personal Services: | \$241,885 | \$256,919 | \$256,919 | \$0 | 0% |
| Purchase of Services | | | | | |
| TRAINING AND EDUCATION | \$1,970 | \$3,000 | \$3,000 | \$0 | 0% |
| POSTAGE | \$144 | \$1,500 | \$0 | -\$1,500 | -100% |
| COPIER/PRINTING | \$229 | \$900 | \$0 | -\$900 | -100% |
| CONTRACTUAL SERVICES | \$3,000 | \$3,000 | \$8,000 | \$5,000 | 166.7% |
| Total Purchase of Services: | \$5,343 | \$8,400 | \$11,000 | \$2,600 | 31% |
| Supplies | | | | | |
| OFFICE SUPPLIES | \$2,024 | \$1,800 | \$4,200 | \$2,400 | 133.3% |
| Total Supplies: | \$2,024 | \$1,800 | \$4,200 | \$2,400 | 133.3% |
| Other Charges and Expenses | | | | | |
| TRAVEL | \$13,034 | \$14,400 | \$14,400 | \$0 | 0% |
| OPERATING SUPPLIES | \$980 | \$2,650 | \$2,650 | \$0 | 0% |
| DUES,FEES, AND SUBSCRIPTIONS | \$1,145 | \$1,000 | \$1,000 | \$0 | 0% |
| Total Other Charges and Expenses: | \$15,159 | \$18,050 | \$18,050 | \$0 | 0% |
| Total Expense Objects: | \$264,412 | \$285,169 | \$290,169 | \$5,000 | 1.8% |



Organizational Chart



Department FTE Count

| FTE% | FY22 | FY23 | FY24 |
|---------------------------------------------------|------|------|------|
| Building Commissioner | 1.00 | 1.00 | 1.00 |
| Multi Department Clerk Dispatcher (1) | 0.60 | 0.60 | 0.60 |
| Local Assistant Building Inspector | 1.00 | 1.00 | 1.00 |
| Plumbing/Gas Inspector | 1.00 | 1.00 | 1.00 |
| Electrical Inspector | 1.00 | 1.00 | 1.00 |
| Alternate Inspectors (# employee not FTE%) | 3.00 | 3.00 | 3.00 |

1. Multi Dept. Clerk Position is shared with Zoning Board of Appeals



Fiscal Year 2023 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 2024 Goals and Objectives

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

Performance Measures

| | FY 21 Permits | FY 22 Permits | FY 23 Permits (7/1/21 to 12/31/22) | FY 21 Revenue | FY 22 Revenue | FY 23 Revenue (7/1/21 to 12/31/22) |
|---------------------------------------------------------------|--------------------------|--------------------------|---------------------------------------------------|--------------------------|--------------------------|-----------------------------------------------|
| Building Permits (Includes Mechanical, Sheetmetal, & Cof O's) | 536 | 638 | 306 | \$ 508,291 | \$ 549,600 | \$ 442,454 |
| Electrical Permits | 260 | 279 | 155 | \$ 10,941 | \$ 19,364 | \$ 9,027 |
| Plumbing Permits | 152 | 181 | 88 | \$ 4,190 | \$ 6,190 | \$ 2,095 |
| Gas Permits | 145 | 202 | 82 | \$ 8,465 | \$ 11,460 | \$ 4,400 |

Fiscal Years 2021 and 2022 showed steady growth in the number of permits issued and the revenue generated. The first six months of Fiscal Year 2023 are showing indications of another strong year. Moving into Fiscal Year 2024 I am cautiously optimistic. Construction costs have only dropped slightly from the covid spikes. They are still significantly higher than pre-covid costs. This added to the recent increases in interest rates, has the possibility to slow construction. Despite my concerns over construction costs and higher interest rates looking at the recent number of applications at the Zoning Board of Appeals for Variances, Special Permits and Site Plan Approvals, I am optimistic FY24 could maintain our current levels or show additional growth.



Education

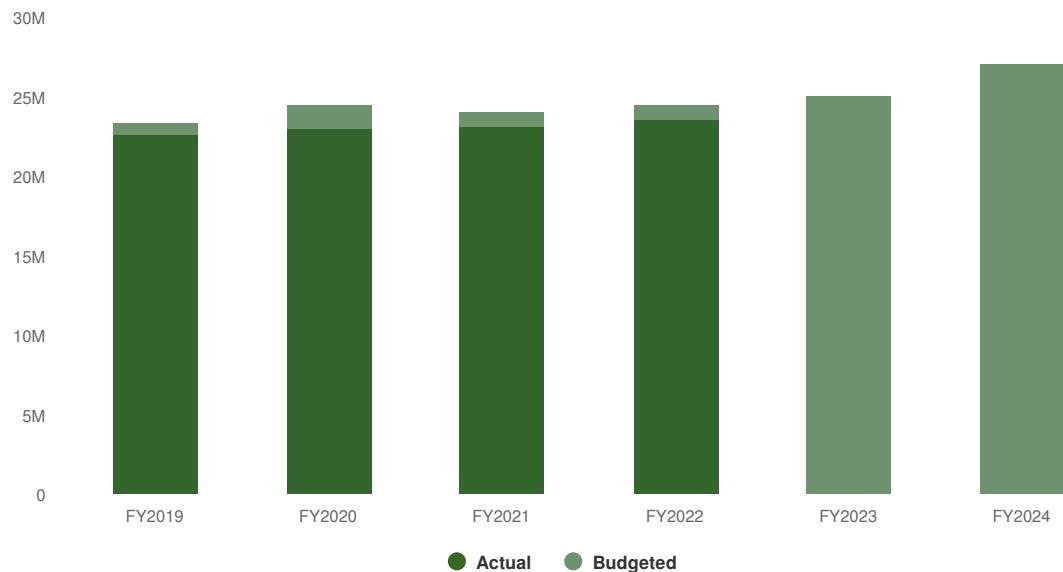
This function contains activity for the Middleton Elementary schools and two regional school districts; Masconomet Regional School District and the Essex North Shore Agricultural & Technical School

Expenditures Summary

\$27,116,821 **\$2,017,454**

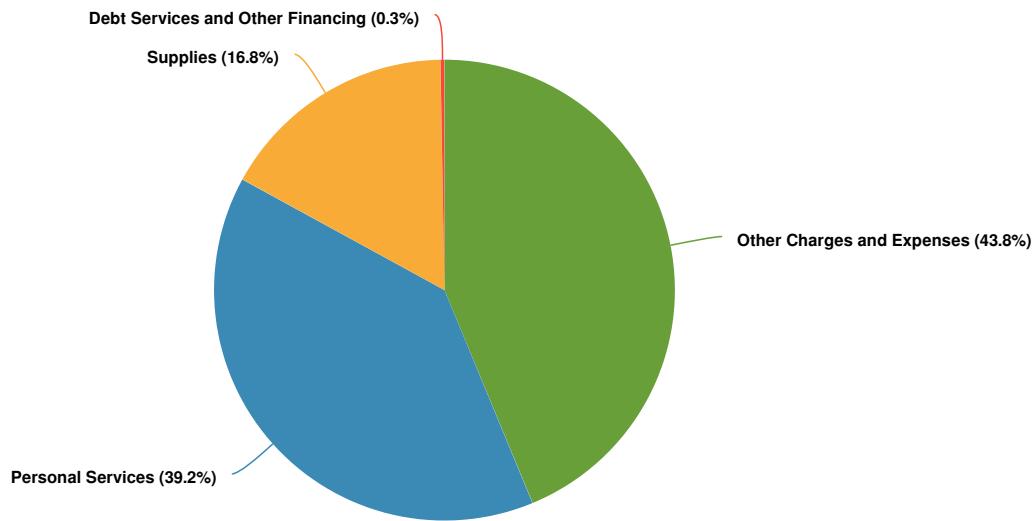
(8.04% vs. prior year)

Education Proposed and Historical Budget vs. Actual

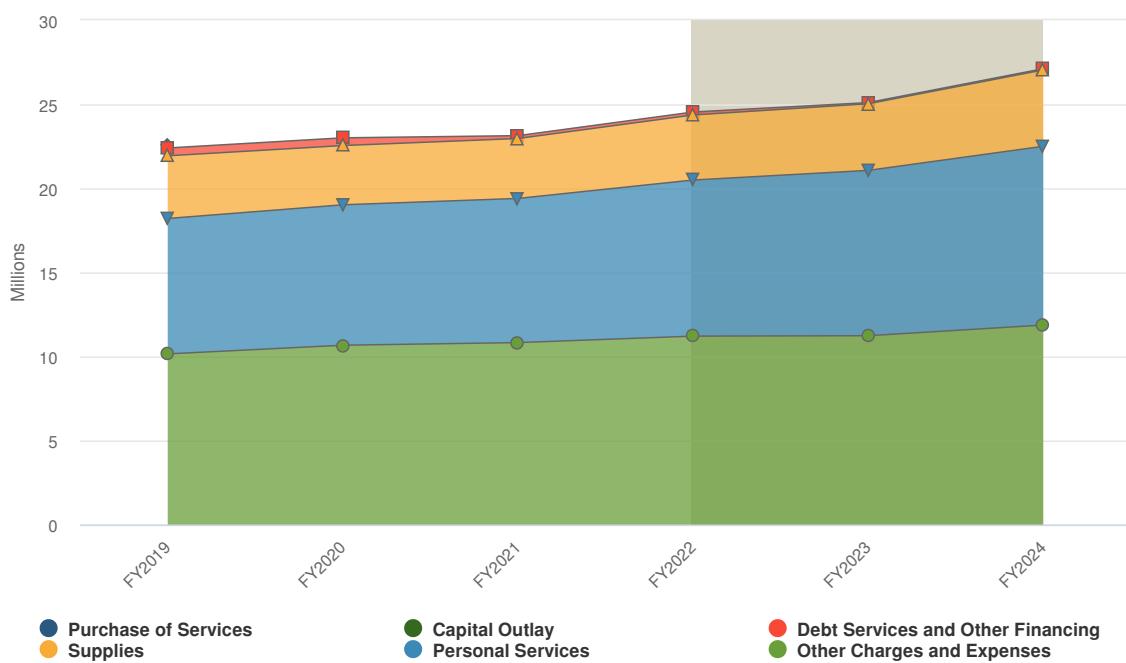


Expenditures by Expense Type

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.

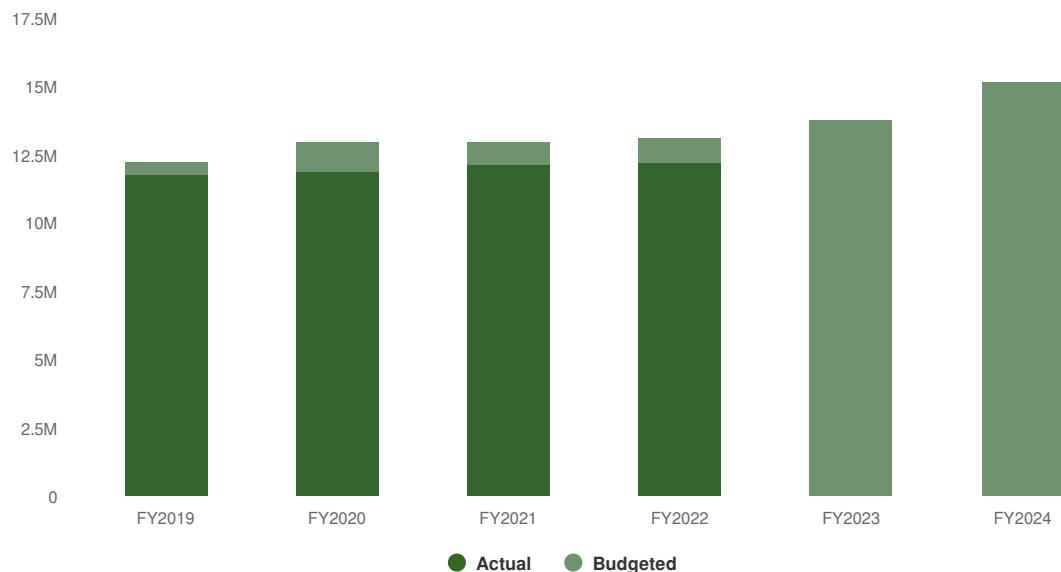
The mission of the Middleton Elementary Schools, in cooperation with family and community, are to instill the joy of learning in all students, to promote academic excellence, to be supportive of children's social and emotional needs, to constantly strive for improvement in these areas.

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

Expenditures Summary

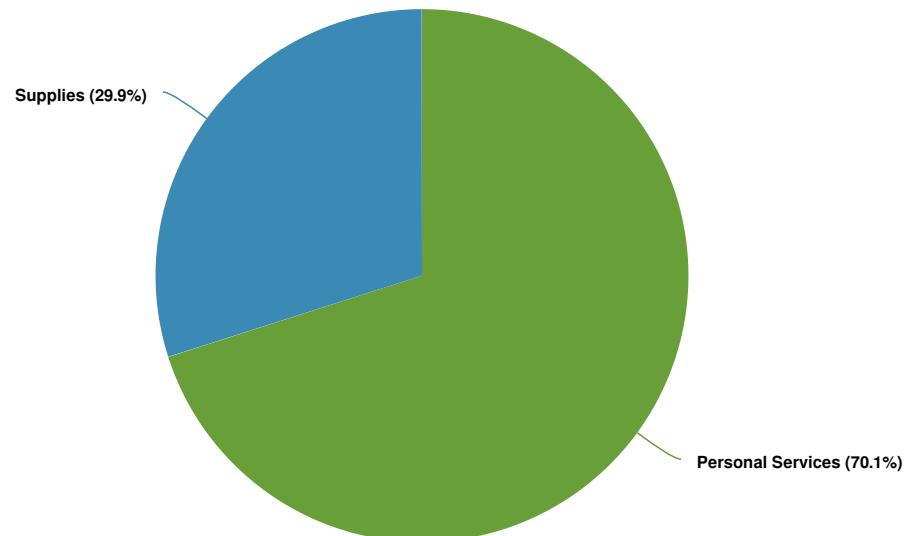
\$15,176,109 **\$1,379,356**
(10.00% vs. prior year)

Middleton Elementary Schools Proposed and Historical Budget vs. Actual

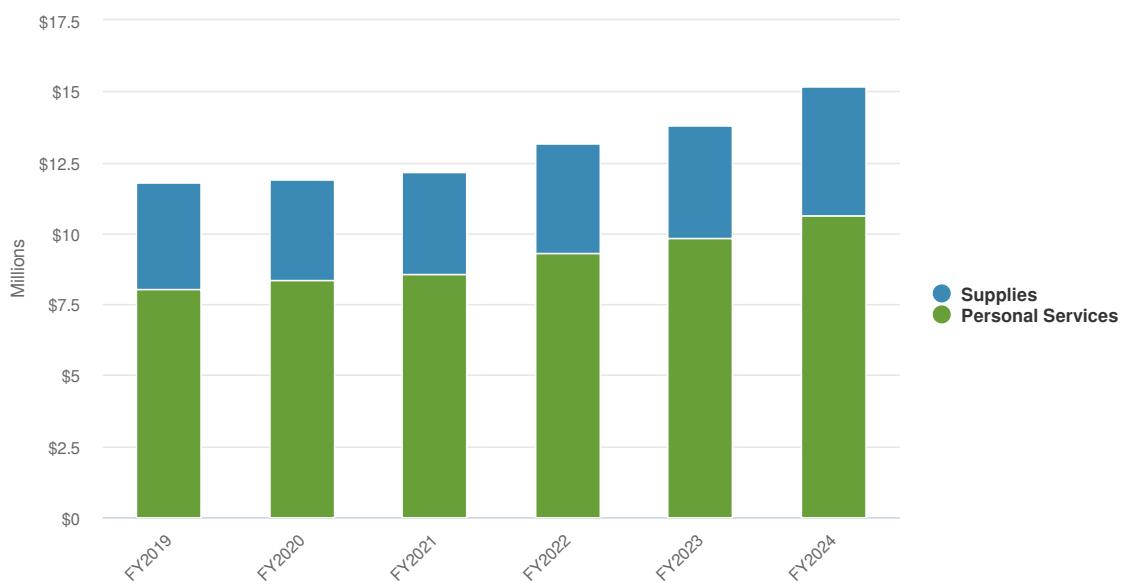


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (% Change) | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) |
|---------------------------------|---------------------|---------------------|---------------------|------------------------------------------------------|-------------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| SALARIES & WAGES | \$8,815,208 | \$9,832,931 | \$10,633,552 | 8.1% | \$800,621 |
| Total Personal Services: | \$8,815,208 | \$9,832,931 | \$10,633,552 | 8.1% | \$800,621 |
| | | | | | |
| Supplies | | | | | |
| SUPPLIES | \$3,421,176 | \$3,963,822 | \$4,542,557 | 14.6% | \$578,735 |
| Total Supplies: | \$3,421,176 | \$3,963,822 | \$4,542,557 | 14.6% | \$578,735 |
| | | | | | |
| Total Expense Objects: | \$12,236,384 | \$13,796,753 | \$15,176,109 | 10% | \$1,379,356 |

See attachment below for the Elementary Schools proposed budget document.



Masconomet Regional School District



Michael Harvey
Superintendent

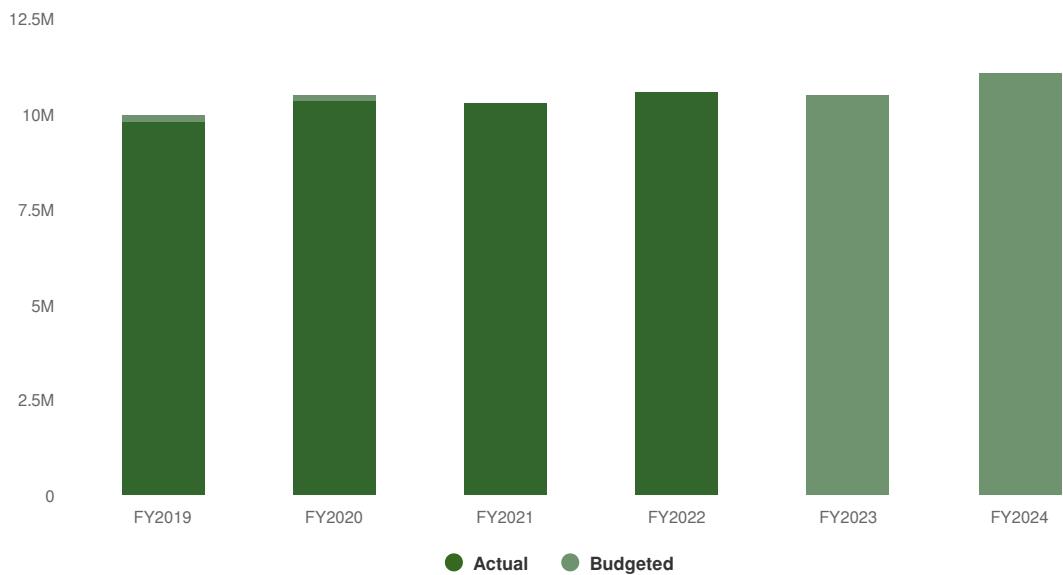
Masconomet Regional School district serves the towns of Boxford, Middleton and Topsfield, known informally as the Tri-Town area.

Expenditures Summary

\$11,070,917 **\$593,327**

(5.66% vs. prior year)

Masconomet Regional School District Proposed and Historical Budget vs. Actual



FY24 Budget Assessment by Town

| BOXFORD | FY20 | FY21 | FY22 | FY23 | FY24 | Chg \$ | Chg % |
|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| Operating Assessment | \$ 10,668,997 | \$ 10,961,352 | \$ 10,773,426 | \$ 11,131,422 | \$ 11,881,984 | \$ 750,562 | 6.7% |
| Debt Assessment | \$ 409,017 | \$ 111,474 | \$ 105,545 | \$ (183,169) | \$ 235,281 | \$ 418,450 | 228.5% |
| Total Assessment | \$ 11,078,014 | \$ 11,072,826 | \$ 10,878,971 | \$ 10,948,253 | \$ 12,117,265 | \$ 1,169,012 | 10.7% |
| MIDDLETON | FY20 | FY21 | FY22 | FY23 | FY24 | Chg \$ | Chg % |
| Operating Assessment | \$ 9,968,088 | \$ 10,204,052 | \$ 10,473,077 | \$ 10,477,590 | \$ 11,070,917 | \$ 593,327 | 5.7% |
| Debt Assessment | \$ 382,380 | \$ 103,740 | \$ 102,490 | \$ (171,693) | \$ 210,990 | \$ 382,683 | 222.9% |
| Total Assessment | \$ 10,350,468 | \$ 10,307,792 | \$ 10,575,567 | \$ 10,305,897 | \$ 11,281,907 | \$ 976,010 | 9.2% |
| TOPSFIELD | FY20 | FY21 | FY22 | FY23 | FY24 | Chg \$ | Chg % |
| Operating Assessment | \$ 7,408,262 | \$ 7,745,305 | \$ 8,394,366 | \$ 8,776,843 | \$ 9,352,588 | \$ 575,745 | 6.6% |
| Debt Assessment | \$ 285,305 | \$ 80,537 | \$ 82,467 | \$ (143,887) | \$ 184,679 | \$ 328,566 | 228.4% |
| Total Assessment | \$ 7,693,567 | \$ 7,825,842 | \$ 8,476,833 | \$ 8,632,957 | \$ 9,537,267 | \$ 904,310 | 10.7% |
| DISTRICT TOTALS | FY20 | FY21 | FY22 | FY23 | FY24 | Chg \$ | Chg % |
| Operating Assessment | \$ 28,045,347 | \$ 28,910,709 | \$ 29,640,869 | \$ 30,385,855 | \$ 32,305,489 | \$ 1,919,634 | 6.3% |
| Debt Assessment | \$ 1,076,702 | \$ 295,751 | \$ 290,502 | \$ (498,748) | \$ 630,950 | \$ 1,129,698 | 226.5% |
| Total Assessment | \$ 29,122,049 | \$ 29,206,460 | \$ 29,931,371 | \$ 29,887,107 | \$ 32,936,439 | \$ 3,049,332 | 10.2% |

NOTE: FY23 Final Cherry Sheets and FY23 Final Chapter 70 Aid and Net School Spending Requirements have been used to compile this Recommendation. Preliminary FY24 figures will be incorporated once the Governor's Budget for FY24 is released in March.

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

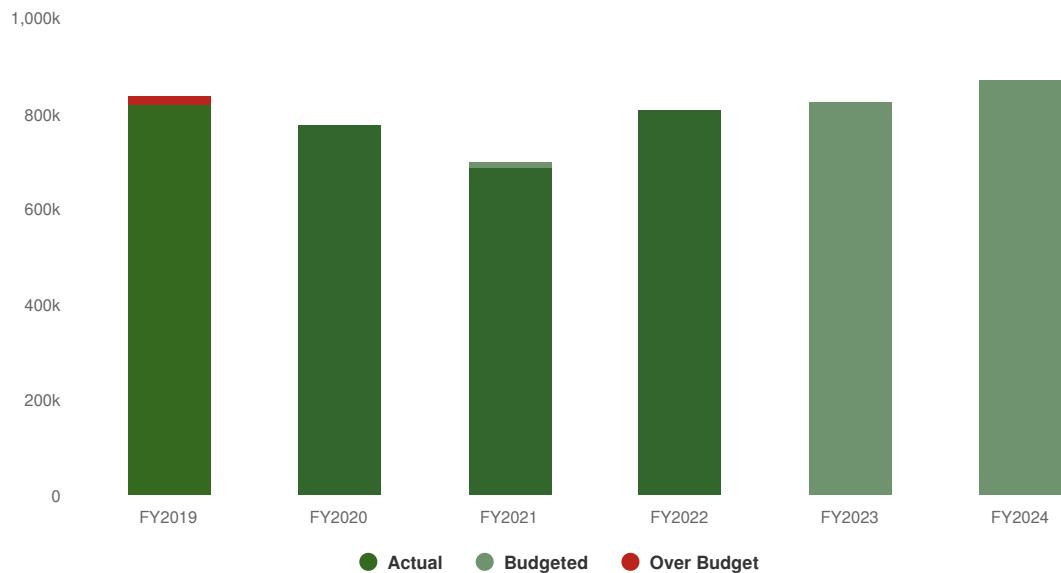


Heidi T. Riccio
Superintendent-Director

Expenditures Summary

\$869,795 **\$44,771**
(5.43% 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 Middleton Department of Public Works goal is to maintain the infrastructure, equipment, cemeteries, and parks in our town in an effective and efficient manner. We try to perform preventative O & M procedures and prepare to respond in emergency situations.

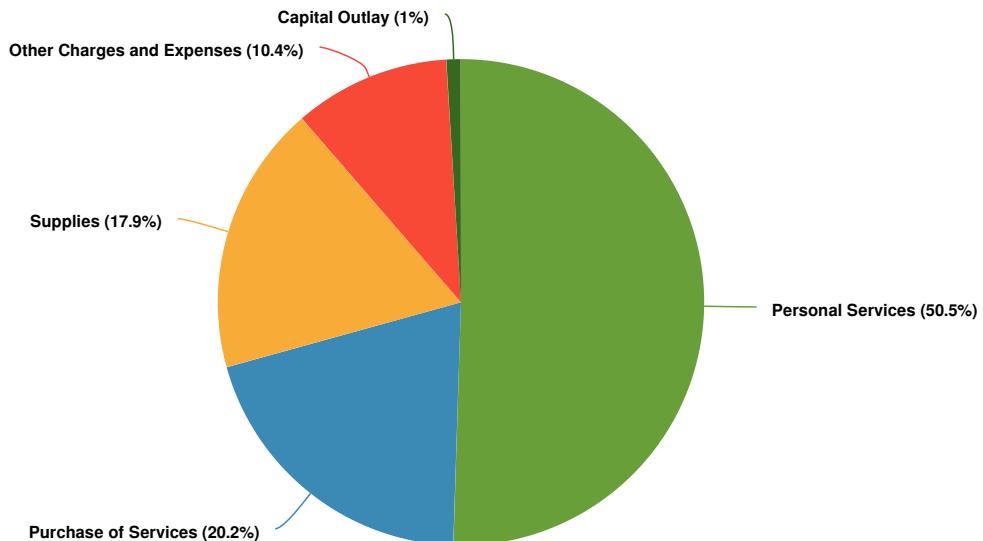
The Department works together as a team with other departments, boards, committees and residents to provide services to the community.

The Department maintains the towns roads, sidewalks, and drainage. Operates a refuse/recycling Transfer Station and performs all landscaping procedures on all public grounds, as well as snow and ice removal operations in the Winter.

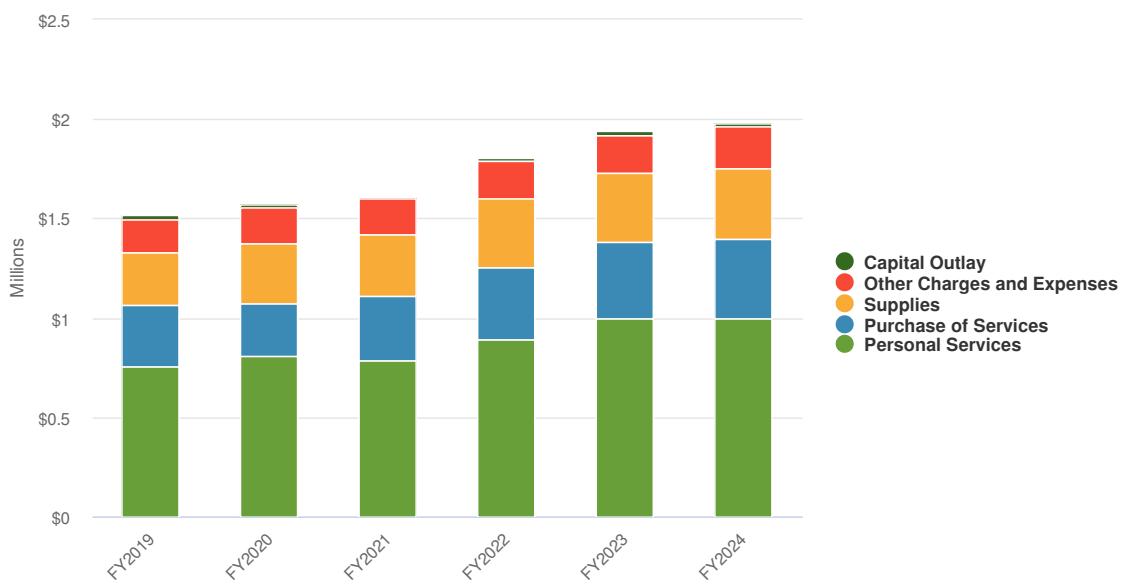
The Department is also responsible for all Water Distribution system O & M and regulatory compliance

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



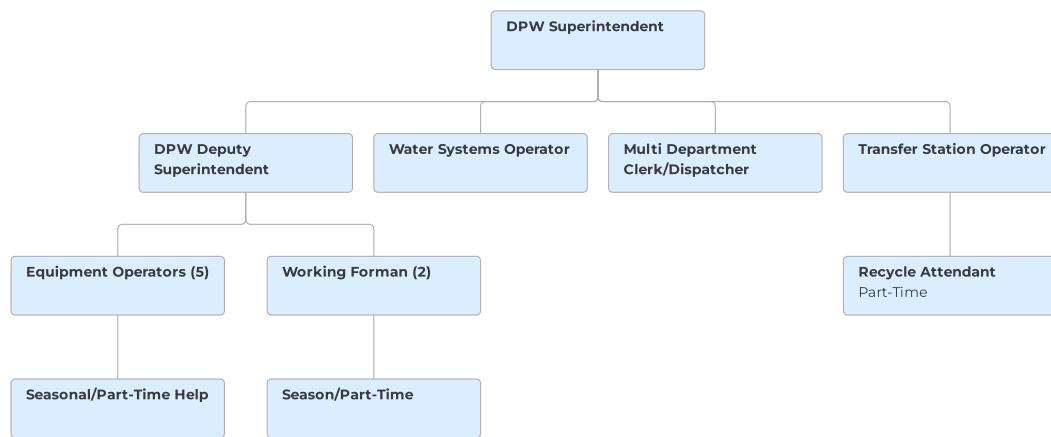
| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|------------------------------------|------------------|--------------------|--------------------|----------------------------------------------------------|------------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| SALARIES & WAGES | \$544,986 | \$610,926 | \$610,926 | \$0 | 0% |
| DEPT. HEAD SALARY | \$90,709 | \$115,436 | \$115,436 | \$0 | 0% |
| OVERTIME | \$12,881 | \$34,933 | \$34,933 | \$0 | 0% |
| PART TIME | \$19,928 | \$39,000 | \$39,000 | \$0 | 0% |
| CONTRACT ADJUSTMENTS | \$22,213 | \$0 | \$0 | \$0 | 0% |
| SNOW & ICE OVERTIME | \$48,767 | \$50,500 | \$50,500 | \$0 | 0% |
| SALARIES & WAGES | \$88,708 | \$94,379 | \$94,379 | \$0 | 0% |
| OVERTIME | \$4,944 | \$12,497 | \$12,497 | \$0 | 0% |
| PART TIME | \$36,020 | \$42,395 | \$42,395 | \$0 | 0% |
| CONTRACT ADJUSTMENTS | \$6,769 | \$0 | \$0 | \$0 | 0% |
| Total Personal Services: | \$875,924 | \$1,000,066 | \$1,000,066 | \$0 | 0% |
| Purchase of Services | | | | | |
| ELECTRICITY | \$136 | \$500 | \$500 | \$0 | 0% |
| FUEL | \$1,000 | \$1,200 | \$1,200 | \$0 | 0% |
| EQUIPMENT REPAIR | \$3,961 | \$9,000 | \$5,000 | -\$4,000 | -44.4% |
| ADVERTISING | \$331 | \$400 | \$500 | \$100 | 25% |
| TRAINING AND EDUCATION | \$2,292 | \$2,000 | \$10,000 | \$8,000 | 400% |
| POSTAGE | \$0 | \$700 | \$700 | \$0 | 0% |
| COPIER/PRINTING | \$0 | \$800 | \$800 | \$0 | 0% |
| ROAD SWEEPING | \$16,139 | \$27,500 | \$27,500 | \$0 | 0% |
| CATCH BASIN CLEANING | \$15,144 | \$16,000 | \$16,000 | \$0 | 0% |
| PURC.SERVS.CONTR.SNOW REMOVAL | \$113,712 | \$93,713 | \$98,400 | \$4,687 | 5% |
| ELECTRICITY | \$3,833 | \$4,100 | \$4,100 | \$0 | 0% |
| EQUIPMENT REPAIR | \$3,697 | \$6,000 | \$6,000 | \$0 | 0% |
| CONTRACTUAL SERVICES | \$172,518 | \$220,420 | \$229,236 | \$8,816 | 4% |
| Total Purchase of Services: | \$332,763 | \$382,333 | \$399,936 | \$17,603 | 4.6% |
| Supplies | | | | | |
| OFFICE SUPPLIES | \$2,523 | \$3,000 | \$3,000 | \$0 | 0% |
| SUPPLIES BUILDING MAINTENANCE | \$6,227 | \$7,000 | \$7,000 | \$0 | 0% |
| GAS AND OIL | \$1,200 | \$1,200 | \$1,200 | \$0 | 0% |
| LANDSCAPING / TREE PLANTINGS | \$3,832 | \$3,700 | \$3,700 | \$0 | 0% |
| TREE REMOVAL | \$16,120 | \$20,000 | \$20,000 | \$0 | 0% |
| PARK EXPENSES | \$20,395 | \$19,300 | \$20,000 | \$700 | 3.6% |
| PEST CONTROL FULLER | \$6,984 | \$7,000 | \$7,000 | \$0 | 0% |
| DRAINAGE | \$8,507 | \$8,000 | \$8,000 | \$0 | 0% |
| SIGNS | \$3,101 | \$4,000 | \$4,000 | \$0 | 0% |



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|----------------------------------------------|--------------------|--------------------|--------------------|----------------------------------------------------------|------------------------------------------------------|
| PATCHING | \$8,904 | \$8,000 | \$8,000 | \$0 | 0% |
| STONE SEALING | \$20,000 | \$20,000 | \$20,000 | \$0 | 0% |
| OPERATING SUPPLIES | \$2,938 | \$3,600 | \$3,600 | \$0 | 0% |
| SMALL TOOLS STREET STRIPING | \$18,886 | \$23,800 | \$30,000 | \$6,200 | 26.1% |
| STREET LIGHTS | \$33,180 | \$35,000 | \$35,000 | \$0 | 0% |
| GUARD RAIL | \$8,500 | \$8,500 | \$8,500 | \$0 | 0% |
| SUPPLIES SNOW REMOVAL FUEL | \$19,081 | \$22,000 | \$22,000 | \$0 | 0% |
| SUPPLIES SNOW BLADES | \$1,381 | \$2,500 | \$2,500 | \$0 | 0% |
| SUPPLIES SALT | \$84,638 | \$75,000 | \$75,000 | \$0 | 0% |
| SUPPLIES SAND | \$6,302 | \$12,000 | \$12,000 | \$0 | 0% |
| SUPPLIES REPAIRS | \$28,803 | \$30,000 | \$30,000 | \$0 | 0% |
| GAS AND OIL | \$32,055 | \$34,600 | \$34,600 | \$0 | 0% |
| Total Supplies: | \$333,557 | \$348,200 | \$355,100 | \$6,900 | 2% |
| <hr/> | | | | | |
| Other Charges and Expenses | | | | | |
| DUES, FEES, AND SUBSCRIPTIONS | \$443 | \$500 | \$500 | \$0 | 0% |
| ROAD MACHINERY MAINTENANCE | \$74,828 | \$79,000 | \$79,000 | \$0 | 0% |
| MONITORING WELLS LANDFIELD | \$57,200 | \$58,880 | \$66,150 | \$7,270 | 12.3% |
| LANDFILL CAPPING MAINTENANCE | \$8,200 | \$8,000 | \$8,000 | \$0 | 0% |
| RECYCLING AREA MAINTENANCE | \$19,524 | \$45,000 | \$52,000 | \$7,000 | 15.6% |
| Total Other Charges and Expenses: | \$160,196 | \$191,380 | \$205,650 | \$14,270 | 7.5% |
| <hr/> | | | | | |
| Capital Outlay | | | | | |
| CAPITAL OUTLAY RESURFACE RDWYS | \$18,257 | \$19,000 | \$19,000 | \$0 | 0% |
| Total Capital Outlay: | \$18,257 | \$19,000 | \$19,000 | \$0 | 0% |
| Total Expense Objects: | \$1,720,697 | \$1,940,979 | \$1,979,752 | \$38,773 | 2% |



Organizational Chart



Department FTE Count

| FTE% | FY22 | FY23 | FY24 |
|------------------------------------------|------|------|------|
| 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 | 5.00 | 5.00 |
| Working Foreman | 0.00 | 2.00 | 2.00 |
| Recycle Attendant (PT) | 1.20 | 1.20 | 1.20 |
| Seasonal/Part-Time Help | 1.24 | 1.35 | 1.35 |



Fiscal Year 2023 Accomplishments

We would like to congratulate John Black and Scott Saulnier on their respective retirement from the Department after many years of dedicated service to the community. Their efforts will be missed.

Use of state and local funds to crack seal: Boston St., River St., forest St., Peabody St., Gregory St., Village Rd. and School St

Use of state and local funds to mill and pave: North Liberty St(School St to gravel) Linda Ann Way, Flint Rd., Hilldale, Bellview, Rivervew Drive, Lake St. (gravel to Forest only), Logbridge Rd., and Kimberly Lane.

Use of state and local funds to plan/design repairs to the Peabody St bridge

Guardrail replacement on Forest St.

Annual O& M and maintenance such as : Line Painting, street sweeping, grounds maintenance, plowing/deicing, refuse/recycling operations, cemetery maintenance and internments, water system testing and maintenance, etc

Water line extension at the cemetery

Work with MA DOT and other departments planning for future bridge repairs over the Ipswich River on Route 114 and Maple St.

Rail Trail work from Oak St to the Danvers line

Acquisition of new vehicles/equipment (Rack Body truck and stand up leaf blower)

Painting of fire hydrants

Neighborhood tree removal on Liberty Hills caused by the EAB (emerald ash borer)

Finding new employees to replace retiring staff

Fiscal Year 2024 Goals and Objectives

Continue to find experienced and valuable employees to replace those we lose retirement to keep our operations going

Roadway and sidewalk improvements using state and local funds

IMA with Danvers

Water system improvements and conservation

Peabody St bridge repair

Future trash/recycling needs and solutions



Performance Measures

The Town of Middleton maintains over 50 miles of roadway. This includes road construction and repair(also sidewalks), drainage, snow plowing and de-icing operations, sweeping, traffic line painting and so on. This includes the use and reimbursement process of using state allocated funds (Chapter 90, etc) of approximately \$315,000 per year.

The DPW is also responsible for MSW(municipal solid waste) and recycling operations in town. The Transfer Station is in operation 3 times per week. Other days are used to haul waste/recycling to our vendors.

TRASH FROM MIDDLETON HAULED TO COVANTA-TONS

2019=2107

2020=2355

2021=2173

RECYCLED MATERIALS FROM MIDDLETON-TONS (paper, cardboard, plastic, glass, electronics, etc)

2019=617

2020=619

2021=636

****2022 totals not available yet.

In 2022 DEP banned textiles and mattresses from the waste stream

The DPW also maintains all public grounds throughout the town. This includes 4 cemeteries, 3 parks, 2 schools, and multiple town buildings/land areas.

NUMBER OF INTERNMENTS AT OAKDALE CEMETERY

2019=42

2020=53

2021=51

2022=39

Other cemetery duties include sale of lots and monument/foundation installation.

The Water Division of the Public Works is responsible for all Operations and Maintenance (O&M) of the towns distribution system as well as DEP water quality sampling. Some of these duties are listed below.

****Inspection of water line installation, Dig Safe markouts, hydrant flushing/repair/maintenance, Annual Statistical Report(ASR), Consumer Confidence Report(CCR), weekly, monthly and annual water quality sampling, Sanitary Survey and much more.

The items listed above along with Budget/Capita Requests requests and oversight, daily office/field operations and many others are just some of the many tasks performed by Middleton Public Works personnel everyday.



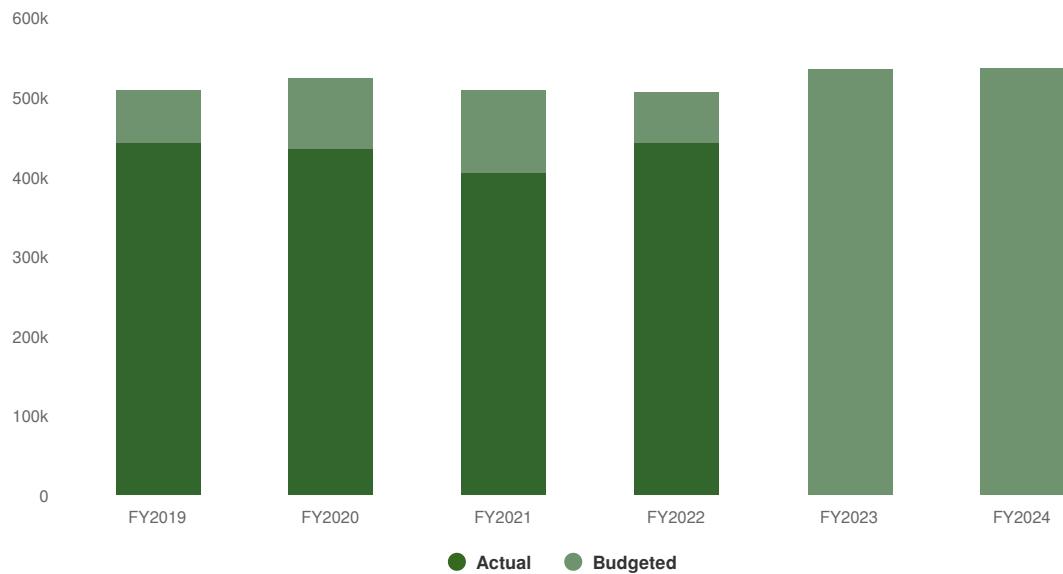
Health & Human Services

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

Expenditures Summary

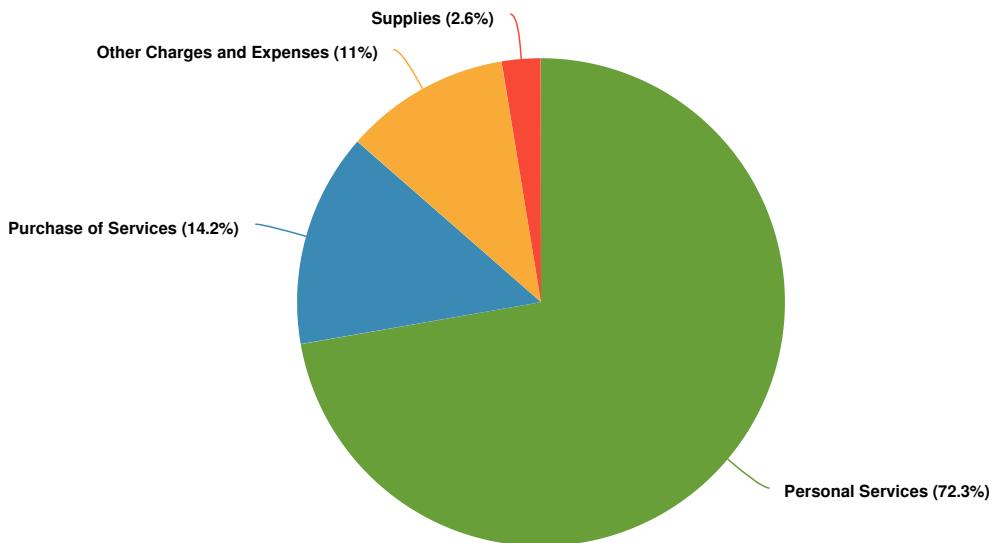
\$537,044 **\$805**
(0.15% vs. prior year)

Health & Human Services Proposed and Historical Budget vs. Actual

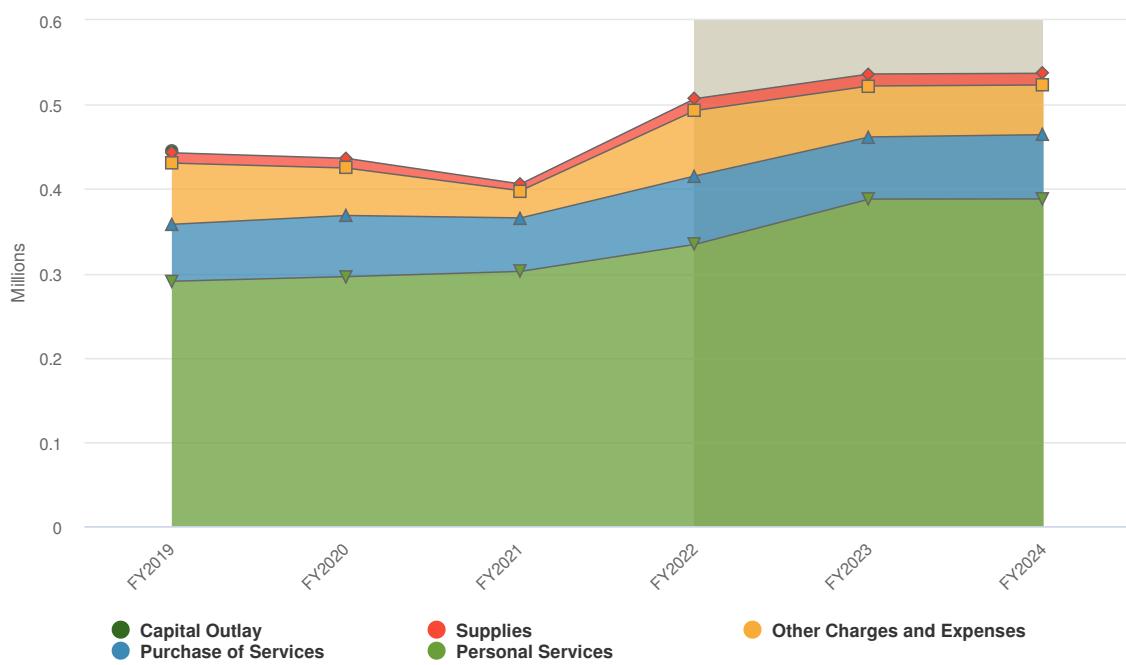


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Health Department



Traci Mello
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.

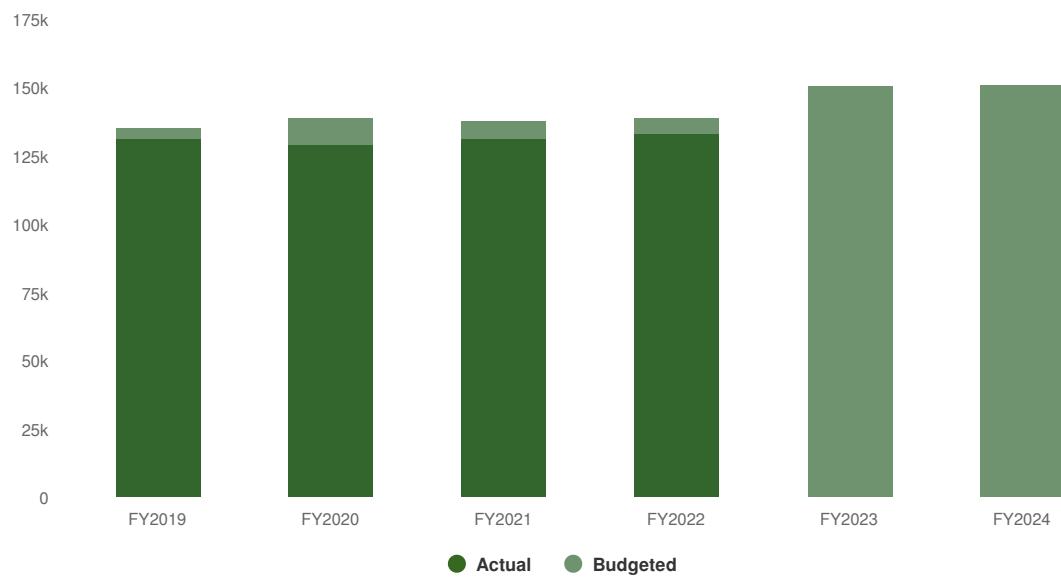
The Health Department supports the 10 essential functions of public health that include:

- 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
- researching for new insights and innovative solutions to health problems

Expenditures Summary

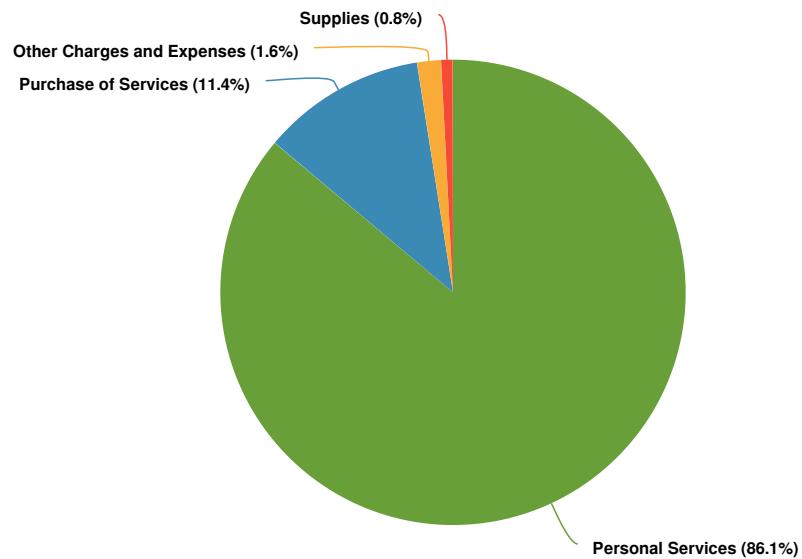
\$151,522 **\$884**
(0.59% vs. prior year)

Health Department Proposed and Historical Budget vs. Actual

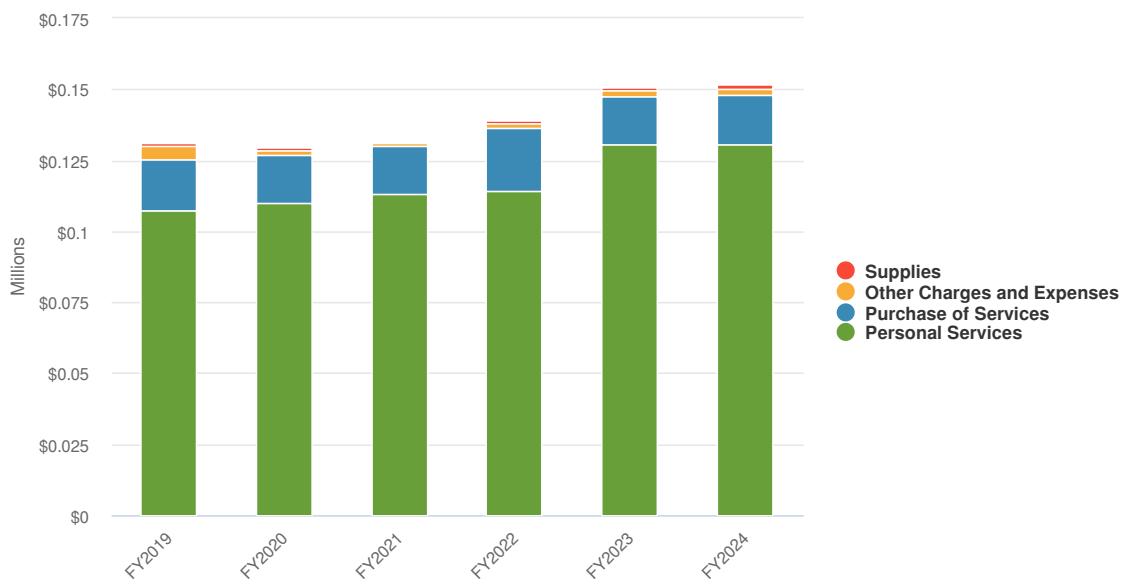


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| SALARIES & WAGES | \$18,229 | \$19,882 | \$20,016 | \$134 | 0.7% |
| DEPT. HEAD SALARY | \$96,539 | \$110,456 | \$110,456 | \$0 | 0% |
| Total Personal Services: | \$114,767 | \$130,338 | \$130,472 | \$134 | 0.1% |
| | | | | | |
| Purchase of Services | | | | | |
| CONSULTANT OTHER | \$5,661 | \$6,500 | \$6,500 | \$0 | 0% |
| ADVERTISING | \$0 | \$150 | \$150 | \$0 | 0% |
| COMMUNITY HEALTH SERVICE | \$8,443 | \$8,000 | \$8,000 | \$0 | 0% |
| TRAINING AND EDUCATION | \$1,734 | \$2,000 | \$2,000 | \$0 | 0% |
| POSTAGE | \$0 | \$150 | \$150 | \$0 | 0% |
| COPIER/PRINTING | \$430 | \$500 | \$500 | \$0 | 0% |
| Total Purchase of Services: | \$16,267 | \$17,300 | \$17,300 | \$0 | 0% |
| | | | | | |
| Supplies | | | | | |
| OFFICE SUPPLIES | \$407 | \$750 | \$750 | \$0 | 0% |
| OTHER SUPPLIES | \$91 | \$500 | \$500 | \$0 | 0% |
| Total Supplies: | \$498 | \$1,250 | \$1,250 | \$0 | 0% |
| | | | | | |
| Other Charges and Expenses | | | | | |
| TRAVEL | \$538 | \$750 | \$1,500 | \$750 | 100% |
| DUES, FEES, AND SUBSCRIPTIONS | \$888 | \$1,000 | \$1,000 | \$0 | 0% |
| Total Other Charges and Expenses: | \$1,426 | \$1,750 | \$2,500 | \$750 | 42.9% |
| | | | | | |
| Total Expense Objects: | \$132,958 | \$150,638 | \$151,522 | \$884 | 0.6% |



Organizational Chart



Department FTE Count

| FTE% | FY22 | FY23 | FY23 |
|-----------------------------------|------|------|------|
| Public Health Director | 1.00 | 1.00 | 1.00 |
| Public Health Nurse | 0.20 | 0.20 | 0.20 |
| Multi-Department Clerk (1) | 0.23 | 0.23 | 0.23 |

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

Fiscal Year 2023 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. As time moves forward, the pandemic becomes part of everyday living. The public has a baseline of understanding COVID, its symptoms, how it is spread and how it is treated. There are still questions about isolating and masking. Treatments depend on the individual's comorbidities. As public health professionals, we will always recommend antigen testing when symptoms are present and to follow the current CDC/ DPH guidelines. Tri-Town School Pandemic Response Nurse, Julia Lobel RN has been hired as the full-time Tri Town Public Health Nurse. She has worked with the Greater Cape Ann Community Collaborative (GCACC) to provide State-funded COVID vaccines to the community. She has been instrumental in providing not only COVID vaccines but flu vaccines as well. She will continue to be the liaison for the schools. We are very fortunate to have her on board.

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 school settings and beyond.



The Health Department managed over 12 COVID vaccination clinic efforts (public, homebound, special populations). In addition, we joined forces, as a public health initiative, the Greater Cape Ann Community Collaborative (GCACC) along with 10 other Northshore Cities and Towns, to provide COVID vaccinations to the public at large. To date, the GCACC has delivered over 16,141 doses at 31 sites across 10 towns. Middleton will continue to administer booster doses at the Flint Public Library on the last Thursday of every month.

The town of Middleton has currently filled the 8 hour nursing position. This position will provide coverage for communicable disease surveillance mandated by the Department of Public Health (DPH). She will also provide any other follow-up with the required mandates sanctioned by DPH. Depending on funding, she will offer vaccine clinics to aggregate populations.

- **Communicable Disease Prevention:** The Public Health Nurse (PHN) and Tri Town 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.
- **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 full-time Public Health Nurse and a part-time Public Health Inspector. Both positions will assist the Health Departments in meeting deliverables and enhance public health efforts and programs for the residents within the three towns.

Fiscal Year 2024 Goals and Objectives

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

- **Organizational Goal:** Update the requirements for Food Licensing- HFL to require CPR instead of Choke Safety. Provide CPR classes for local restaurants to meet new requirements.
Objective: Ensure local restaurants, clubs and churches, are able to provide the Heimlich Maneuver and CPR on someone who has an occluded airway obstruction.
- **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, 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's future space for drive-through public health programs and services (i.e. flu vaccinations, pneumonia, other vaccinations, blood pressure testing, biologic 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



Performance Measures

New position as Health Director- 4 months
Completed class/field work and received certification as a Soil Evaluator from NEIWPCC
Provided 4 flu clinics
Witnessed 5 perc tests
Installation inspections for Septic Systems- 33- each site (11) requires 3 visits
Attended MEHA and MHOA conferences
Reviewed Septic Plans-15
Learned how to use the platform Citizen Serve.
Learned how to use the platform Relevant- Food Code Pro- food inspections
Visited 4 food establishments who were not up to date with their food licensing- language barrier, change in management, and COVID were the 3 factors noted for not updating their food licensing
Addressed 2 complaints
Released 8 burial permits from the state
Provided proposed regulations for Body Art to the BOH

| Metrics | FY 21 Actuals | FY 22 Actuals | FY 23 (in progress) | FY 24 Projected |
|-----------------------------------------------|------------------|------------------|------------------------|--------------------|
| Septic Systems reviewed, permitted, inspected | | | 30 | 35 |
| Youth Vaccinations | | | 30 | 100 |
| Adult Vaccinations | | | 195 | 250 |
| Total Vaccinations | | | 225 | 300 |
| Flu Clinics | | | 4 | 4 |
| Food Establishments | | | 63 | 53 |
| Food Inspections | | | 91 | 97 |



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 older adults 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 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.

Aging in Middleton: A Community Needs Assessment!

The COA would like to thank the Town of Middleton for allowing us to partner with the Center for Social and Demographic Research on Aging Gerontology Institute, John W. McCormack Graduate School of Policy & Global Studies, University of Massachusetts Boston Gerontology Institute to conduct a Community Needs Assessment. Additionally, we express our gratitude to those community members who took the time to participate in the forums and focus groups. Lastly, we thank Middleton's department heads and stakeholders for sharing their expertise and experience.

The Community Needs Assessment has provided support to the town in two major ways. First, the preliminary report provided data of the characteristics and needs of Middleton's 60+ residents and the results of two public town forums. This report was provided to the New Municipal Complex Building Committee to aid their efforts with the design of the new community center.

Secondly, the final report is to be used to educate the Council on Aging about the needs and expectations of community members for programs and services desired at the new senior center. This report expanded on the preliminary report, encapsulating the data collected from five focus groups, and provided recommendations. These focus groups narrowed the scope, focusing on Stakeholders, Homebound Seniors, Caregivers, Pre-retirees, and Newly Retired Adults.

The structure of the forums and focus groups included a presentation of the History of Council on Aging, an overview of Middleton's Current Space, Middleton's Current and Shifting Demographic Profile. It was interesting to learn the rate at which Middleton is aging. Here is a snapshot of the current and shifting demographics provided in the preliminary report outlining how Middleton is aging faster than the state of Massachusetts.

In 2020, the American Community Survey reported 9,952 residents in Middleton. Approximately, 44% or 4,359 residents were over the age of 50. 2,573 of those residents were over 60 and made up 26% of our population. At this time, 3,062 households included at least one 60-year-old resident. This is likely to increase in the future and reflects the demand for age-related programs and services.

To show the trends in aging, the preliminary Community Needs Assessment referenced the American Community Survey's 2000-2010 reported the growth. In this decade, Middleton's residents ages 50-59 increased by 48%, whereas the state of Massachusetts increased by 29%. For residents aged 60 and over, Middleton experienced a 64% increase and the state of Massachusetts increased by 16%. By 2030, it is predicted that **more than 1 in 3 residents will be over the age of 60, representing** over 34% of the overall population.



Lastly, the focus groups and forums engaged in an active discussion of the strengths and opportunities of the town. Through this discussion, the love and passion the residents have for Middleton was apparent. Their concerns and frustrations about the current COA's inadequate space were evident and prompted valuable recommendations to be carefully considered as the new building moves forward.

The Community Needs Assessment has proved to be a treasure for the new municipal project and the COA as it continues to strive to better serve the seniors of our community. ***Last but not least, we would like to thank the gold of our community, Middleton's seniors. Thank you for devoting yourselves for decades to making Middleton the well-sought community we all enjoy today!***

A New Newsletter Presents New Opportunity for Community Collaboration!

The Middleton Council on Aging has extended its community collaboration by using our newly formatted newsletter. Middleton Town Departments are sharing important information and resources that are of specific interest to our older adults. Departments featured include (but not limited to): Town Administration, The Flint Public Library, Middleton Health Department, Fire Department, Police Department and Youth Educational Services. Many of these departments have held a strong presence in the new newsletter with bi-monthly letters and bi-monthly in-person educational programming. Other departments have utilized this publication to share important resources and opportunities. All of these departments have widened their communication with our seniors by utilizing this newsletter.

The new newsletter is published by LPI and is free to our seniors. LPI has purposefully sought out a variety of businesses to advertise to offset the cost of development. Many of the businesses supporting the newsletter go beyond an ad in the newsletter, many have offered to provide meals for programs or share educational information pertinent to quality of life for our seniors. We are grateful for this new form of communication, aid from the town and subsidy from local businesses, in our effort to enhance the quality of life of our seniors!

Community Donations, Friends of the COA and Awards of Grant Funding

Thank you for your community support, donations from individuals, businesses (like Brother's Deli, TruView Financial, Turkey Trot and the Century House) and organizations like New England Biolabs. This support has provided funds for programming and gift cards that assist our seniors and help offset the overwhelming increase in groceries and gas. In 2022, the Middleton Cultural Council granted the COA funding to provide learning programs for veterans, men, and the general senior population. When the Middleton Cultural Council grant funding cycle ended, the Friends of the Council on Aging stepped in to allow the programming to continue.

The above donations have allowed the growing efforts of The Friends of the Council on Aging to stretch their funds. In 2022, The Friends of the COA have made it their goal to fund all veterans, health and wellness programming. Since then, attendance has increased from 2-3 participants to 20-25 participants, per class, benefitting from these valuable programs. As the fruits of their labor prevailed, the Friends of the COA expanded their efforts to learning programs and excursions, whilst continuing their annual gift card drive, trips to the theater and monthly program initiatives. The Friends of the COA creatively started an annual yard sale and in 2023 introduced a spring dance party fundraiser.

In addition to fundraising, the COA received level funding from the state through the Formula Grant, Title III B (for outreach) and Title III C (for meals). The Executive Office of Elder Affairs and Elder Services of the Merrimack Valley/Northshore Elder Services have worked tirelessly to provide guidance and consistent financial support to the Middleton Council on Aging.

We are grateful to those individuals, businesses, organizations, and state support agencies for their continued support.

| Title IIIB Outreach | Title III C Nutrition | Formula Grant |
|----------------------------|------------------------------|-----------------------|
| 10/1/22-9/30/23 | 10/1/22-9/30/23 | 7/1/22-6/30/23 |
| \$20,592 | \$14,916 | \$20,088 |

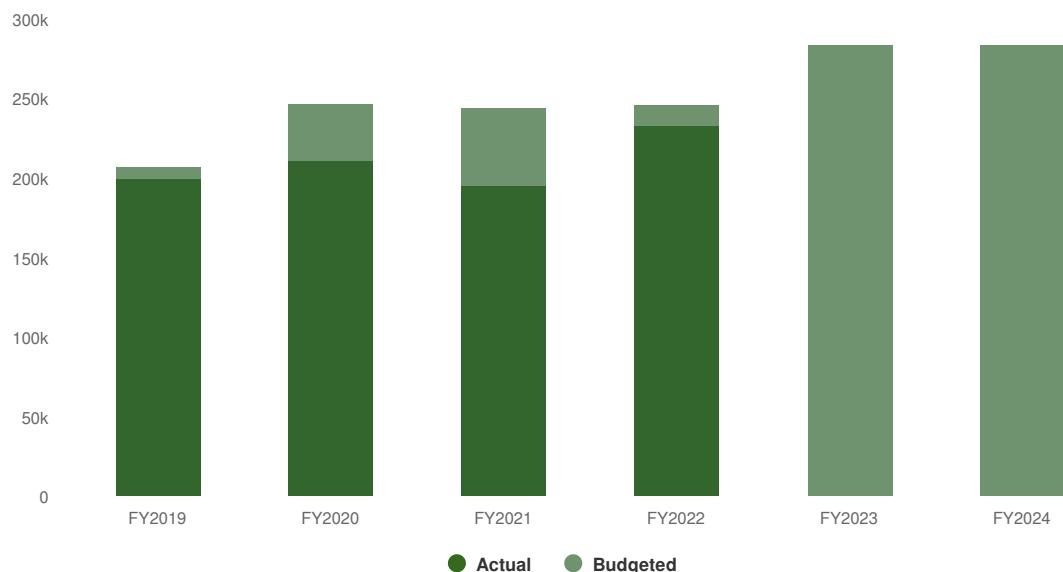


| | | |
|------------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------------|
| Middleton Cultural Grant Lifelong Learning 1/1/22-12/30/22 | Middleton Cultural Grant Veterans Program 1/1/22-12/30/22 | Middleton Cultural Grant Men's Learning Program 1/1/22-12/30/22 |
|------------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------------|

Expenditures Summary

\$283,621 **-\$79**
(-0.03% vs. prior year)

Council on Aging Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Purchase of services:

- Increase in cost of fuel
- More outreach - higher mileage reimbursement
- Lower mileage for Assistant Director and Director, increase in remote trainings
- Increase mailing of the newsletter, outreach correspondence and postage costs from .60-.63
- The contract for printers has ended, so we now incur these costs.

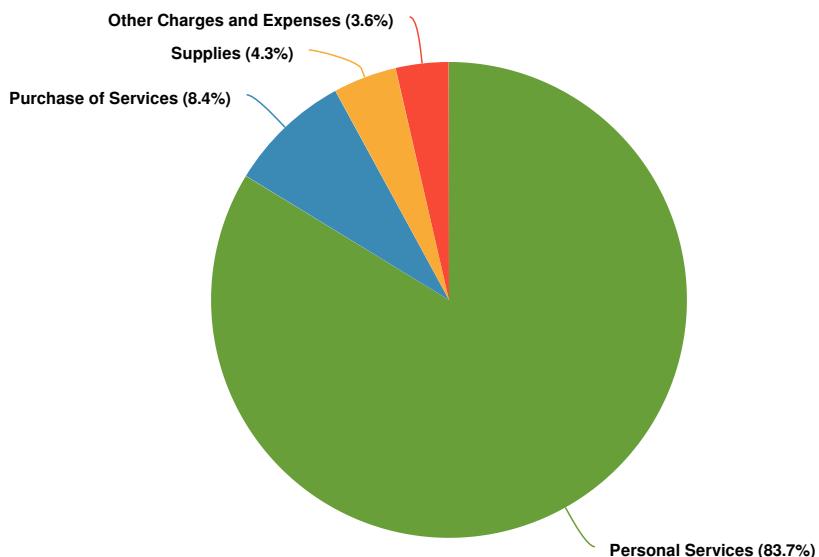
Supplies:

- Costs of services increased

Professional Development

- This budget was reduced to accommodate higher needs in other areas, the MCOA conference will be in Danvers in FY24 and volunteer recognition is being adjusted since Angelicas no longer exists for a large event.

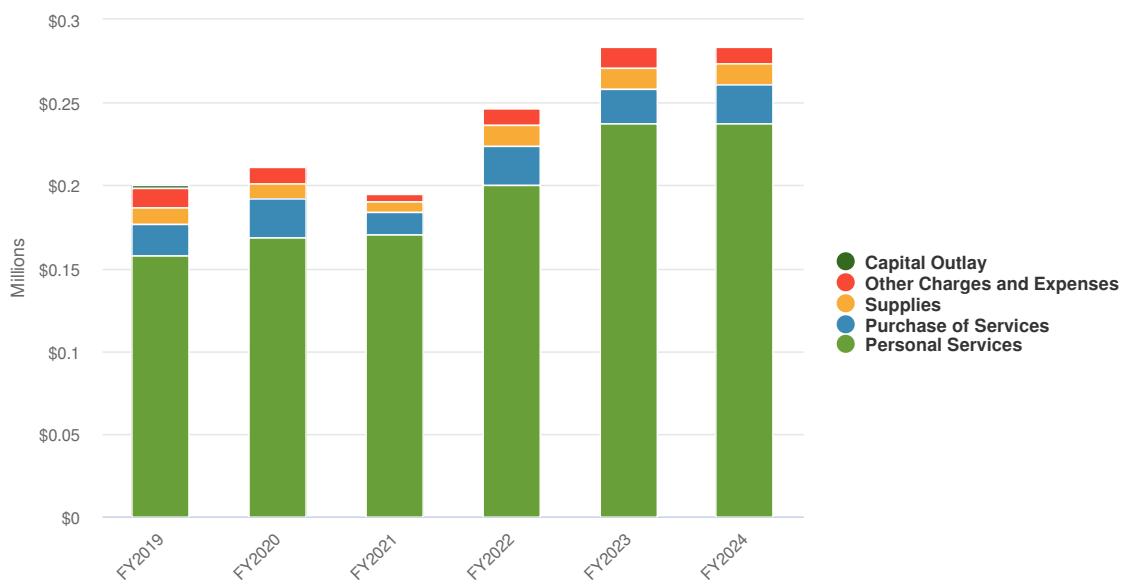
Budgeted Expenditures by Expense Type



As mentioned above, the COA has experienced an increase in expenditure on fuel, mailing, supplies and services rendered. With a growth in participation, programming and service needs offered by the COA, they continue to diversify and expand. Outreach services are trending toward financial hardship, seniors are looking for support with utilities, taxes and next steps regarding long-term living arrangements. The COA continues to provide education in collaboration with the Middleton Fire and Police to educate and empower our seniors against scams and towards safety (fire, falls, etc).



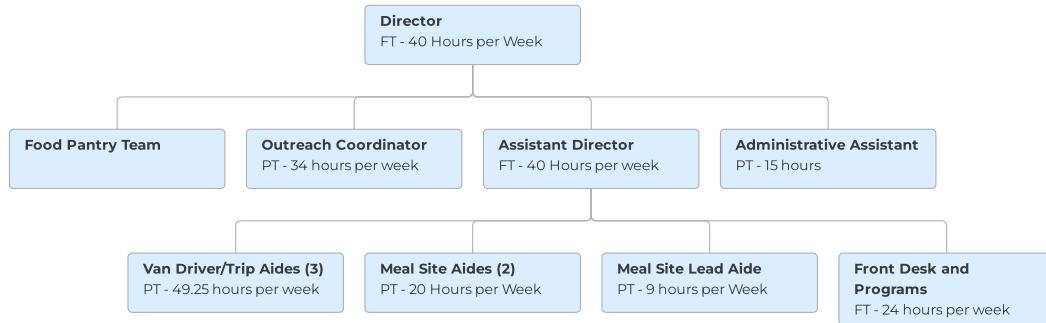
Budgeted and Historical Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (% Change) | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) |
|------------------------------------------|------------------|--------------------|--------------------|------------------------------------------------------|-------------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| SALARIES & WAGES | \$32,922 | \$47,425 | \$47,425 | 0% | \$0 |
| DEPT. HEAD SALARY | \$72,349 | \$85,734 | \$85,734 | 0% | \$0 |
| PART TIME | \$95,827 | \$104,324 | \$104,324 | 0% | \$0 |
| Total Personal Services: | \$201,098 | \$237,483 | \$237,483 | 0% | \$0 |
| Purchase of Services | | | | | |
| MAINTENANCE AND REPAIRS | \$8,647 | \$8,246 | \$9,875 | 19.8% | \$1,629 |
| MAILINGS | \$2,088 | \$5,860 | \$7,230 | 23.4% | \$1,370 |
| PRINTING | \$794 | \$2,176 | \$2,276 | 4.6% | \$100 |
| SERVICES/EVENTS | \$4,154 | \$4,880 | \$4,302 | -11.8% | -\$578 |
| Total Purchase of Services: | \$15,683 | \$21,162 | \$23,683 | 11.9% | \$2,521 |
| Supplies | | | | | |
| OFFICE SUPPLIES | \$568 | \$637 | \$400 | -37.2% | -\$237 |
| BUILDING MAINTENANCE | \$4,781 | \$5,491 | \$5,340 | -2.7% | -\$151 |
| OTHER SUPPLIES | \$5,298 | \$6,500 | \$6,500 | 0% | \$0 |
| Total Supplies: | \$10,647 | \$12,628 | \$12,240 | -3.1% | -\$388 |
| Other Charges and Expenses | | | | | |
| DUES, FEES, AND SUBSCRIPTIONS | \$2,530 | \$3,312 | \$3,700 | 11.7% | \$388 |
| PROFESSIONAL DEVELOPMENT | \$3,454 | \$9,115 | \$6,515 | -28.5% | -\$2,600 |
| Total Other Charges and Expenses: | \$5,984 | \$12,427 | \$10,215 | -17.8% | -\$2,212 |
| Total Expense Objects: | \$233,411 | \$283,700 | \$283,621 | 0% | -\$79 |



Organizational Chart



Department FTE Count

| FTE% | FY22 | FY23 | FY24 |
|---------------------------------------------|------|------|------|
| Council on Aging Director | 1.00 | 1.00 | 1.00 |
| Assistant Director | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 0.38 | 0.38 | 0.38 |
| Outreach Coordinator | 0.48 | 0.85 | 0.85 |
| Front Desk & Program Coordinator | 0.60 | 0.60 | 0.60 |
| Van Drivers | 1.24 | 1.24 | 1.24 |
| Meal Site Aides | 0.50 | 0.50 | 0.50 |
| Lead Site Aides | 0.23 | 0.23 | 0.23 |



Fiscal Year 2023 Accomplishments

- Continue to offer 1:1 technology support for seniors
- Continue to increase outreach calls, cards, gifts and digital correspondence
- Continue to expand outreach services and number of clients
- Continue to collaborate with Tri-Town Council, Flint Public Library, Middleton Health Department, Town Administration, Veteran Services Office, Fire and Police
- Continue full team and leadership team meetings
- Continue to enforce COVID-19 safety protocols and safety measures, assist with Vaccine clinic sign ups and distribute testing kits
- Continue to increase volunteer base and utilize Senior and Veteran Tax Work off Participants
- Continue to improve attendance data capture using myseniorcenter
- Continue to grow intergenerational collaborations
- Continued life coaching, financial, anxiety and resource support services through the Council on Aging's Case Manager and Social Worker, Patrick Maher
- Expand Outreach Services utilizing the MSW Program at Merrimack College
- Brand NEW newsletter redesigned, publication now includes collaborating Middleton Department information for seniors
- Continue to collect eyeglasses for the Lions Club to send to Africa
- Increased presentations offerings on educational and resource topics
- Worked with Friends of COA to offer all programming at no cost to the seniors
- Worked with Friends of COA and VSO to offer all programming at no cost to the veterans
- Host quarterly dance parties
- Continue birthday and holiday correspondences
- Continue to increase presence at community events.
- Increase programming with a variety of educational and recreational offerings
- Re-open outdoor programming (seasonal)
- Expanded program offerings for Veteran's and Men focused
- UMASS Boston Needs Assessment
- Provided information to the building committee to advocate for space in the new municipal complex
- Increased office procedures and policies
- Continue to organize the COA storage and kitchen spaces
- Apple Pie Tasting Contest at the Pumpkin Festival

Fiscal Year 2024 Goals and Objectives

- Continue to increase our visibility in the community
- Continue to grow attendance and expand our newsletter correspondence
- Expand our intergenerational opportunities
- Provide more volunteer opportunities to community members
- Continue to grow our program offerings
- Continue to expand our Veteran program offerings
- Continue to support the Friends of the Middleton COA in their fundraising initiatives
- Continue collaboration with Flint Public Library, Tri-Town Council, Health Department, Town Administration, Fire, Police and Middleton Schools
- Collaborate with Tri-Town COAs to develop health focused events



Performance Measures

The COA, through diverse programming, continues to strive to offer engaging programs that encapsulate the variety of interests of our Middleton seniors. We continue to focus on the areas of services that provide the greatest opportunity for making connections and breaking the barriers of social isolation. The Senior and Veterans Tax Work Off Program, outreach, engagement activities/events and transportation offerings are the measures that allow us to clearly communicate the need and value of what the COA is offering to its seniors.

Note: All data, with the exception of outreach and Senior and Veteran Tax workoff, was taken from the myseniorcenter database.

| Metrics | FY 20 Actuals | FY 21 Actuals | FY 22 Actuals | FY 23 (in progress) | FY 24 Projected |
|----------------------------------------------------------------|------------------|------------------|------------------|------------------------|--------------------|
| (A) Participation/ event participation | 1,401 | 1,624 | 1,344 | 219 | |
| (B) Program/event guests not in the database | 1,037 | 1,806 | 4,544 | 2,382 | |
| (C) Senior/Veteran Tax Work-Off Program Participants | 34 | 31 | 33 | 34 | 34 |
| (D) Offsite Bus Excursion Participation | 287 | 10 | 99 | 56 | |
| (A) Average daily attendance | 38 | 44 | 43 | 40 | |
| (E) Outreach/ services (unit of measurement: point of contact) | 2,191 | 2,262 | 2,947 | 2,925 | |
| (F) Scheduled Events/ Programs/ Services Offered | 480 | 423 | 901 | 843 | |

(A) We experienced an increase in participation in FY20 between November - December with the offering of new programming. In FY21, our participation grew with the reopening after COVID and the expansion of program offerings and veterans programming. In FY22, we continued to increase the diversity of our programming. The Friends of the COA shifted their funding to cover all health and wellness program so these programs would be free to participants. The Cultural Council awarded the COA a grant to fund life-long learning, attracted a new set of personalities to the center. The COA also expanded their games offerings, increasing participation with this dimension of programming.

(B) Guests are tracked to properly display participation. The increase of participation grew faster than the data base and with dips in staffing and volunteers, this feature of the data base was utilized to capture data. New participants and one-time attendees with largely attended programs, like the internet connectivity program, increased the guest number along with the centers' collaboration with support groups that protect anonymous attendance. Now that the COA is fully staffed and volunteers have returned (and new volunteers are joining the team), we are actively updating the data base to provide lower guest numbers and higher participant numbers with data entry. Improved data entry will allow with a more complete reflection of attendance.

(C) The hourly rate for the Senior Veteran Tax Work Off Program increased, altering the allowable participation in the program as the max award allowed did not adjust. There was a decrease in participation during covid it has slowly increased each year as vaccinations became available. T34 full hour slots is the maximum allowable at this time.

(D) Trips ceased due to COVID. Restarting trips were welcomed with max participation but larger trips were slow to restart due to availability and hesitancy of traveling with large groups of people. The COA continues to offer fewer, longer trips because the expense of travel has increased exponentially, discouraging seniors to afford this type of luxury travel. The COA has been able to off-set the cost of a larger trip in FY23, increasing travel participation.

(E) The Respite Grant from MCOA expanded our outreach services. When COVID disrupted operations, we increased our outreach calls and written correspondence. The numbers for calls declined with the reopening of the center but the written correspondence did not. COVID vaccine clinics provided contact to seniors we did not have previously.



(F) These are services, programs and events that were scheduled. Other outreach services were/are provided that are not listed because they occur either as needed or by appointment only. These numbers do reflect home delivered meals, which is continuous and was a service that continued during the pandemic as an emergency service. Home delivered meals occur 5 days per week with emergency meals and extra meals in anticipation of inclement weather and holidays. In March 2020, COA closed due to COVID, we had 183 programs scheduled for the March/April Newsletter. We executed 33 programs before closing and diverted our offerings to include an increase in outreach services. In May/June, the COA had scheduled 183 programs and pivoted those offerings to 32 virtual or remote programs. During this time, we assisted the Flint Public Library with the promotion of their virtual programming that was targeted towards seniors to ensure opportunities were being communicated. Those programs are not reflected in the above numbers listed in the chart. In the year 2021, our services were heavily focused on COVID Vaccine Outreach. The COA assisted approximately 969 seniors with registration and transportation to 26 separate clinics. FY23 numbers are reflected through February 2023.



Veterans Services



Kevin Welch
Veterans' Service Officer

The Veterans' Services Department's primary responsibility is to administer Massachusetts state benefits for eligible veterans and their dependents provided under M.G.L. Chapter 115. Chapter 115 benefits ensure every eligible Massachusetts veteran, veteran's dependent, and surviving spouse receives certain financial, medical, educational, employment, and other benefits earned by military service.

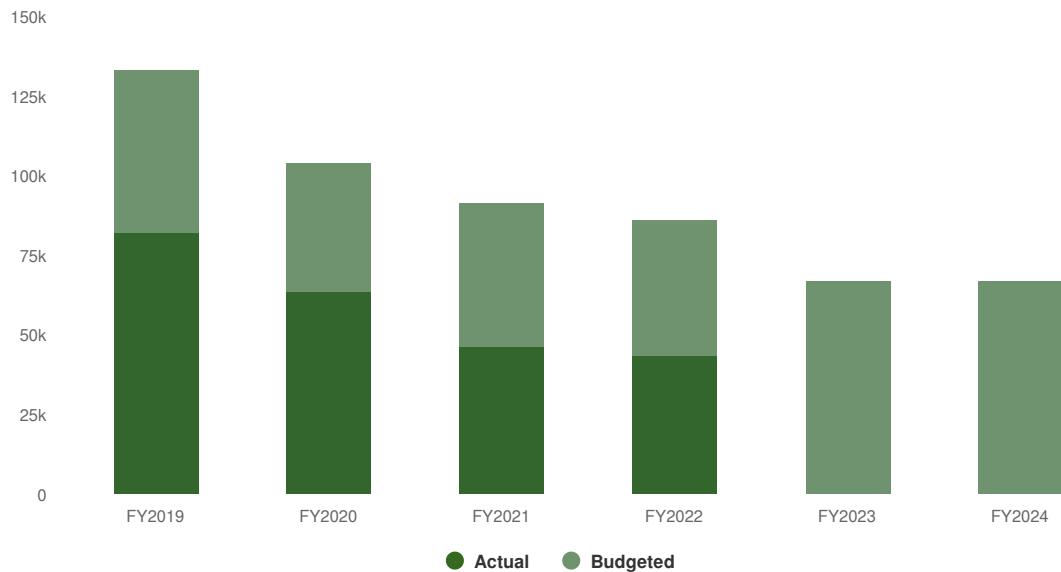
Additional responsibilities at the municipal level include coordination of the town's Memorial Day and Veteran Day activities, maintaining municipal flags, coordinating with local nonprofits, and supporting local veterans and veteran initiatives.

The Veterans' Services Department will also assist veterans and dependents in obtaining federal Department of Veteran Affairs (VA) service-connected disability compensation, VA healthcare, VA pensions, VA home loans, and VA educational benefits such as the Post 9/11 GI Bill.

Expenditures Summary

\$66,976 **\$0**
(0.00% vs. prior year)

Veterans' Services Proposed and Historical Budget vs. Actual

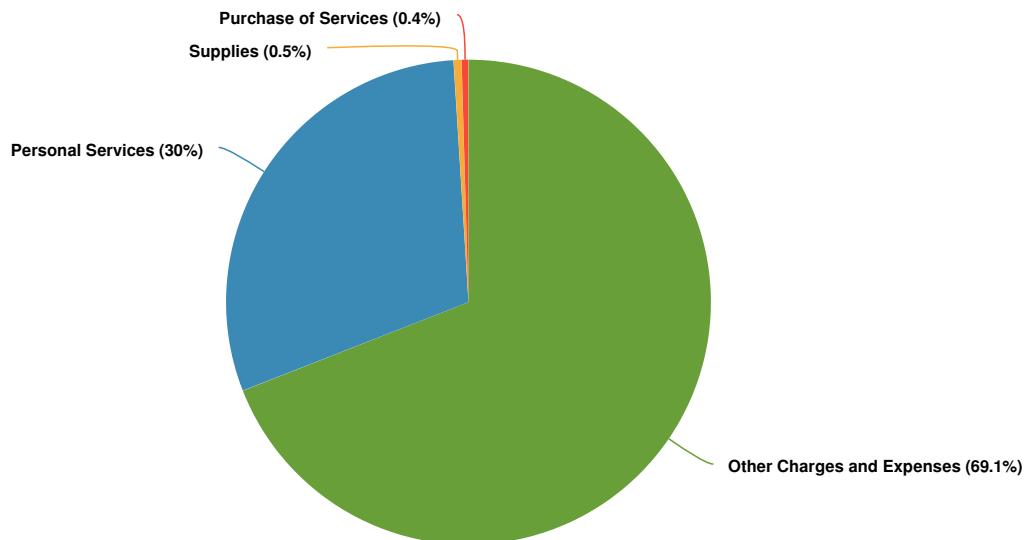


Downwards trend in expenditures is due to reduction in Chapter 115 eligible veterans due to the Veterans' Service Officer finding better resources for the Town's veteran population.

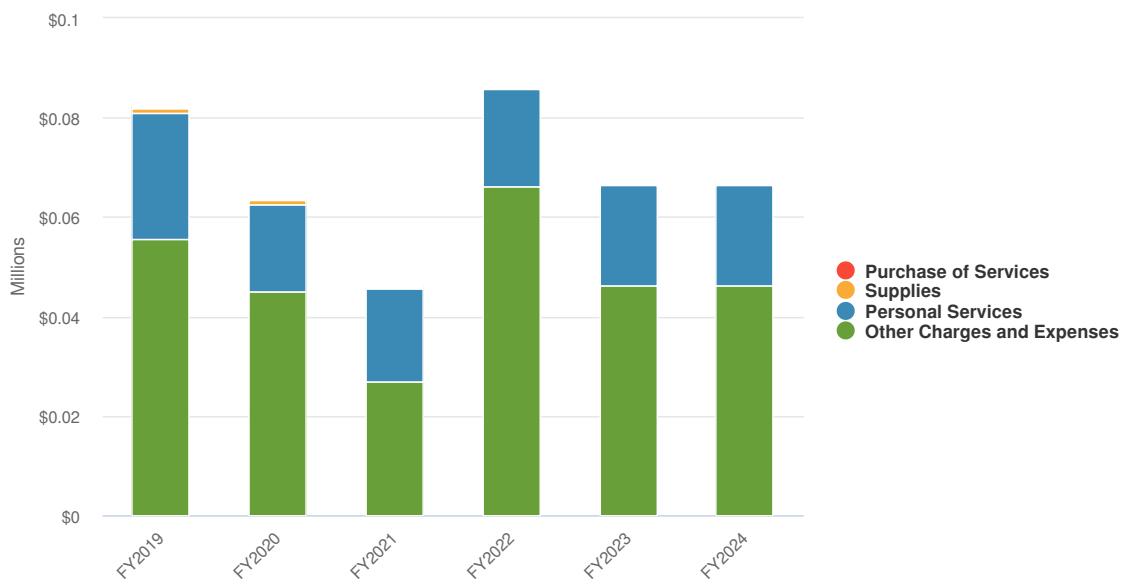


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|----------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| DEPT. HEAD SALARY | \$19,675 | \$19,076 | \$19,076 | \$0 | 0% |
| PART TIME | \$213 | \$1,000 | \$1,000 | \$0 | 0% |
| Total Personal Services: | \$19,888 | \$20,076 | \$20,076 | \$0 | 0% |
| | | | | | |
| Purchase of Services | | | | | |
| POSTAGE | \$215 | \$300 | \$300 | \$0 | 0% |
| Total Purchase of Services: | \$215 | \$300 | \$300 | \$0 | 0% |
| | | | | | |
| Supplies | | | | | |
| CENTRAL OFFICE SUPPLIES | \$48 | \$350 | \$350 | \$0 | 0% |
| Total Supplies: | \$48 | \$350 | \$350 | \$0 | 0% |
| | | | | | |
| Other Charges and Expenses | | | | | |
| TRAVEL | \$3,172 | \$6,100 | \$6,100 | \$0 | 0% |
| DUES, FEES, AND SUBSCRIPTIONS | \$50 | \$150 | \$150 | \$0 | 0% |
| VETERAN'S AID | \$19,918 | \$40,000 | \$40,000 | \$0 | 0% |
| Total Other Charges and Expenses: | \$23,141 | \$46,250 | \$46,250 | \$0 | 0% |
| Total Expense Objects: | \$43,291 | \$66,976 | \$66,976 | \$0 | 0% |

Organizational Chart



Department FTE Count

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

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



Fiscal Year 2023 Accomplishments

- 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 with earned local benefits
- Cosponsoring successful monthly Veterans brunches with COA
- As requested, attended events at schools, business, etc.
- Assisted with the 5th Annual Middleton Turkey Trot Road Race
- Enhanced relationships with local non-profits, business, etc.
- Assisted many local Veterans and families with holiday assistance

Fiscal Year 2024 Goals and Objectives

- Continue to support the Veterans of Middleton in any capacity
- Utilize new VA software to streamline the application process for local veterans
- Continue to work with Middleton Assessors
- Keep working with MA DVS to assist indigent veterans and their dependents
- Increase outreach to recently returned veterans
- Increase outreach to families of active duty service members
- Improved collaboration with Police and Fire regarding wellness checks and at-risk veterans
- Continued collaboration with the COA in regards to outreach, programming, and benefits applications
- Add more events & activities for young veterans
- Host Wreaths Across America in Oakdale Cemetery in collaboration with the Patriotic Observances Committee
- Continue to transport Middleton Veterans to VA/medical appointments as needed
- Assist/participate in the 2023 6th Annual Middleton Turkey Trot Road Race
- Assist with town events & activities



Flint Public Library



Loretta Swift Johnson
Library Director

Flint Public Library - New Leadership, New Horizons!

February 2022 brought in new leadership at the library with the retirement of Director Melissa Gaspar and the promotion of Loretta Swift Johnson as her successor. Under new leadership, the library is looking to build upon and expand library services implemented by Gaspar, while also increasing the library's focus on outreach in the community and staff development through continued training and education. These new goals are reflected in the budget, with slight increases to the training and education line, the supplemental requests for additional staffing to assist and also the travel line. An organization is only as strong as the people who work there, and a library is no different. Swift Johnson believes in empowering and educating library staff so they can better serve the community. Staff development is an investment in the library's most important asset: the librarians.

Additionally, Swift Johnson takes great pride in maintaining the building. Flint Public Library is centrally located at the intersections of Routes 62 and 114, and is seen by drivers traversing these routes and by pedestrians walking the nearby rail-trails or on scenic Lake Street. Now that the library's renovation and expansion is nearing 15 years of age, it is important to increase the building maintenance line in the library's budget to ensure necessary repairs can be done as systems and equipment reach their end of life. We want the library to remain the jewel at the heart of Middleton.

What's Happening at the Flint?

The real question is, what *isn't* happening at the Flint? The library boasts strong circulation and attendance numbers, rivaling those of pre-pandemic records. During the library's "record year" in FY2019, it circulated 80,000 items - all while being open full-time and offering a full range of in-person programs for all ages. In FY2022, the library circulated over 77,500 items to nearly 40,000 patrons! All this was done in a year without full programming. So, one of the first things Swift Johnson implemented as new Director in FY2023 was to bring back in-person programming for children. Doing so meant in-person programs were offered for residents of all ages — from babies to tweens, teens, and seniors. The library once again offers a babies and books program for infants and their caregivers and increased tween programs for children ages 8-12.

Additionally, collections of library materials were expanded to better meet the needs and interests of the community. Now, the Children's Room provides an expanded collection of VoxBooks — picture books with built-in MP3 audio devices that "read" the books to young listeners. Also, the play area in the Children's Room was reworked to include new play tables, rugs, toys, and play kitchen to encourage families to come to the library and congregate in this fun, interactive space. The Teen Department has been redesigned to create a more cohesive space for teens, with reworked collections of materials that better fit the interests and needs of Middleton teens. Programming for teens has more than doubled, and includes henna tattoo offerings, art workshops, and a Teen Leadership Council for teens to share their thoughts, opinions, and ideas for library services and offerings and have their voices heard. At a time when people are looking for things to do outside of their homes, Adult Services boasts an increase in available passes that provide discounted or even free admission to local museums and attractions, including the Museum of Science, Peabody Essex Museum, Harvard Museums of Natural History, the Children's Museum of the North Shore, and the Strawberry Banke Museum! As community members look to gather with others after isolating themselves for so long, the library is providing critical services and offerings to these patrons through museum/attractions passes, in-person programs for all ages, spaces for meet-ups with friends, and a welcome and safe space for people to gather as a community.

Books, and so much more!

In 2022, the library acquired a custom pop-up tent printed with the library's logo. This tent is used for outreach at community events, including Middleton's annual Chief Will's Day in June, the Pumpkin Festival in October, and the Winter Festival in December. In order to best serve Middleton, the library is performing

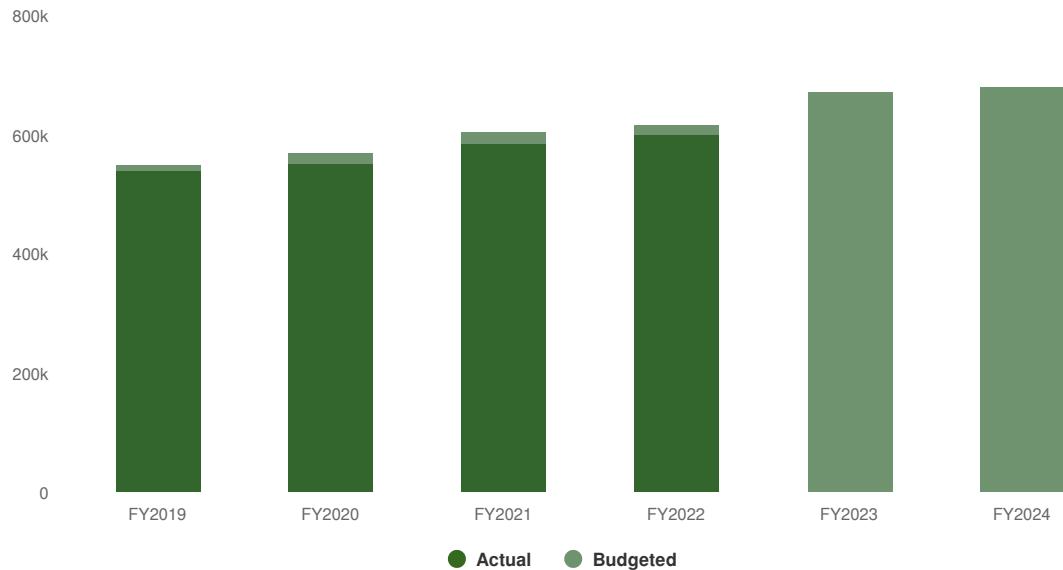


outreach within the community to reach residents that may not be able to come to the library. It is the goal of the library to have all Middleton residents wishing to utilize library services be able to do so, which means the library needs to reach beyond its walls and into the community which it serves. In FY2022, the library served an additional 700+ patrons through outreach efforts! However, this number is smaller than what it could and should be. More staff is needed to provide coverage in the building when librarians are busy performing outreach and serving the public outside the library. Right now, outreach opportunities are limited due to a small staff. If additional staff members were added to the team, library services and outreach could increase and staff responsibilities could be better delegated to more manageable workloads. Also, library administration would be more available to support staff and lead the library in its mission to enlighten minds, empower lives, and enrich the community of Middleton.

Expenditures Summary

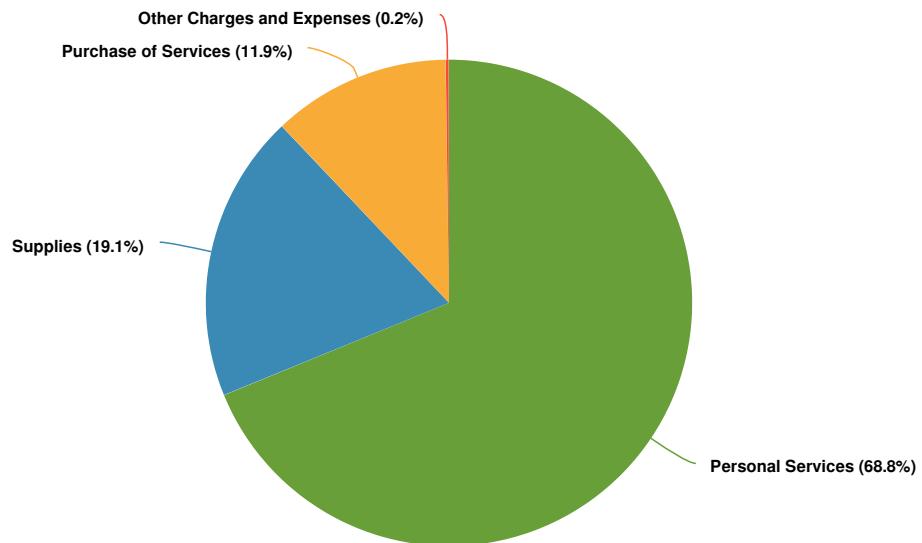
\$680,287 **\$9,505**
(1.42% vs. prior year)

Library Proposed and Historical Budget vs. Actual

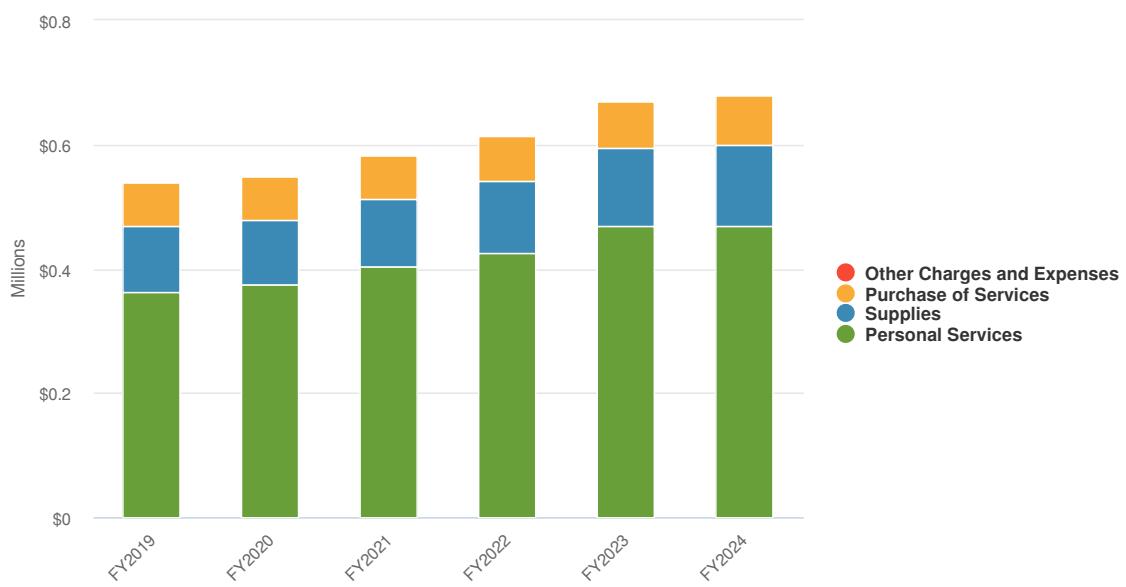


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



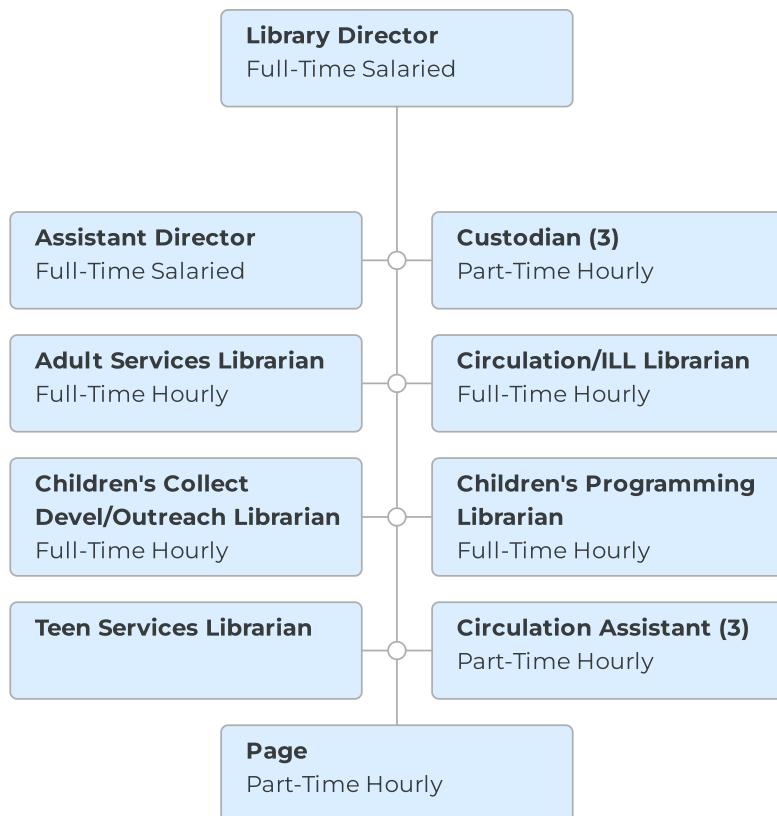
Budgeted and Historical Expenditures by Expense Type



| Name | FY2022 Actual | FY2023 Budgeted | FY2024 Budgeted | FY2023 Budgeted vs. FY2024 Budgeted (\$ Change) | FY2023 Budgeted vs. FY2024 Budgeted (% Change) |
|------------------------------------------|------------------|--------------------|--------------------|-------------------------------------------------------|------------------------------------------------------|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| SALARIES & WAGES | \$299,051 | \$338,361 | \$338,361 | \$0 | 0% |
| DEPT. HEAD SALARY | \$87,792 | \$98,366 | \$98,366 | \$0 | 0% |
| PART TIME | \$23,178 | \$31,369 | \$31,369 | \$0 | 0% |
| Total Personal Services: | \$410,022 | \$468,096 | \$468,096 | \$0 | 0% |
| Purchase of Services | | | | | |
| ELECTRICITY | \$19,549 | \$21,150 | \$21,000 | -\$150 | -0.7% |
| FUEL | \$14,295 | \$12,000 | \$13,200 | \$1,200 | 10% |
| EQUIPMENT REPAIR | \$733 | \$1,000 | \$1,500 | \$500 | 50% |
| TRAINING AND EDUCATION | \$514 | \$400 | \$1,000 | \$600 | 150% |
| A/V MCLV & PROGRAM | \$25,424 | \$25,581 | \$26,581 | \$1,000 | 3.9% |
| POSTAGE | \$15 | \$750 | \$350 | -\$400 | -53.3% |
| CONTRACTUAL SERVICES | \$13,288 | \$15,235 | \$16,990 | \$1,755 | 11.5% |
| Total Purchase of Services: | \$73,818 | \$76,116 | \$80,621 | \$4,505 | 5.9% |
| Supplies | | | | | |
| OFFICE SUPPLIES | \$2,932 | \$4,500 | \$5,000 | \$500 | 11.1% |
| BUILDING MAINTENANCE | \$15,366 | \$14,000 | \$18,000 | \$4,000 | 28.6% |
| BOOKS & PUBLICATIONS | \$97,347 | \$107,170 | \$107,170 | \$0 | 0% |
| Total Supplies: | \$115,645 | \$125,670 | \$130,170 | \$4,500 | 3.6% |
| Other Charges and Expenses | | | | | |
| TRAVEL | \$140 | \$400 | \$600 | \$200 | 50% |
| DUES, FEES, AND SUBSCRIPTIONS | \$175 | \$500 | \$800 | \$300 | 60% |
| Total Other Charges and Expenses: | \$315 | \$900 | \$1,400 | \$500 | 55.6% |
| Total Expense Objects: | \$599,800 | \$670,782 | \$680,287 | \$9,505 | 1.4% |



Organizational Chart



Department FTE Count

| FTE % | FY22 | FY23 | FY24 |
|-------------------------------------------------------------|------|------|------|
| Library Director | 1.00 | 1.00 | 1.00 |
| Assistant Library Director | 1.00 | 1.00 | 1.00 |
| Head of Circulation/ILL | 1.00 | 1.00 | 1.00 |
| Adult Services Librarian | 1.00 | 1.00 | 1.00 |
| Children's Librarian | 1.00 | 1.00 | - |
| Children's Collection Development Librarian/Outreach | - | - | 1.00 |
| Children's Programming Librarian | - | - | 1.00 |
| Program Coordinator | 1.00 | 1.00 | - |
| Outreach/Video Tech Librarian | 1.00 | 1.00 | - |
| Young Adult/Teen Librarian | 0.50 | 0.50 | 1.00 |
| Substitutes (2) | 1.00 | 1.00 | - |
| Circulation Assistants (3) | - | - | .50 |
| Pages (4) (1 in FY24) | 1.00 | 1.00 | .50 |

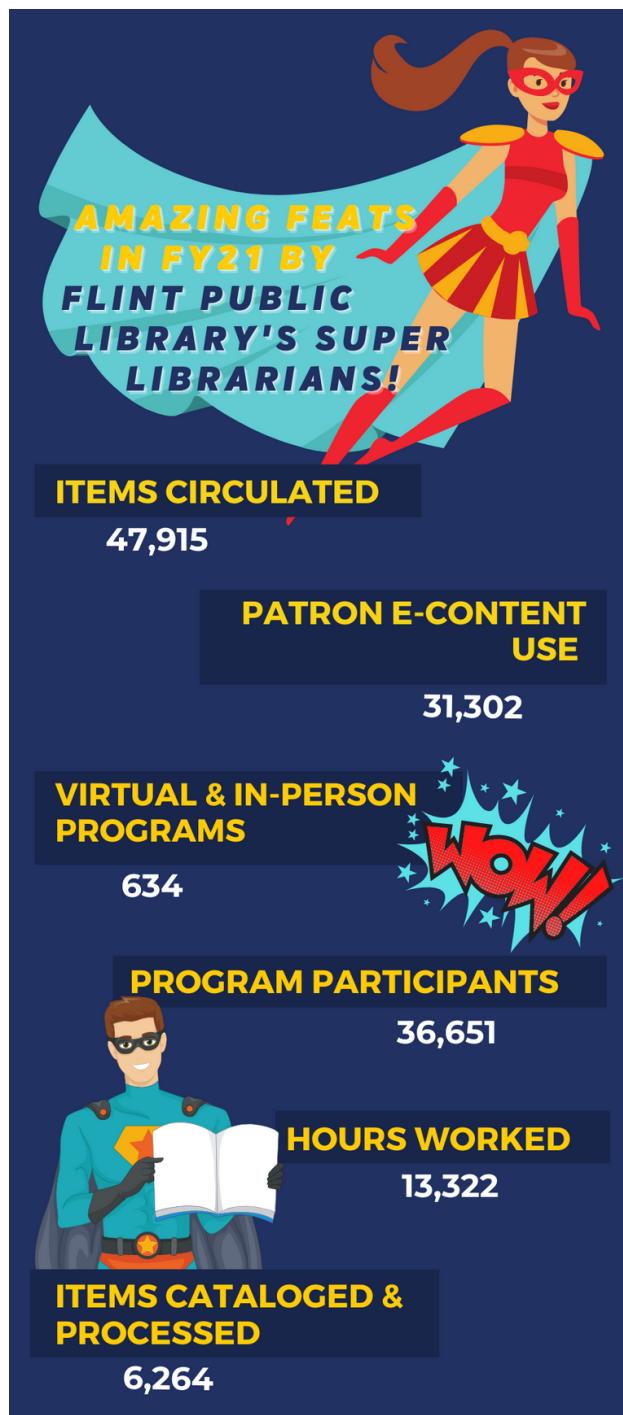
A restructuring of staff and positions occurred during late FY22 and early FY23. The full-time position of Children's Librarian was vacated, along with the part-time positions of Teen Librarian, Substitute, and several Pages. Two new positions were created to allow for an increase in programming for children and also thorough collection development to meet the needs of the community and support Middleton's education curriculums: Children's Programming Librarian and Children's Collection Development and Outreach Librarian. Additionally, the full-time position of Program Coordinator was shifted to a full-time Teen Librarian, and three Circulation Assistants positions were created to provide circulation desk coverage during peak hours, evening hours, and on Sundays.



Fiscal Year 2023 Accomplishments

- The library returned to offering in-person programs for all ages, including children!
- The library is seeing a return to pre-COVID circulation and attendance numbers. In the first five months of FY2023, the library circulated 34,307 items! That is over 3,300 more items circulated by the same time last fiscal year. Additionally, 17,501 patrons visited the library between July 1, 2022 - November 30, 2022 — that is over 2,300 more patrons served year-over-year!
- Flint Public Library was voted “The Most Loved Library” for the fourth year in a row! The public cast votes via an online children’s program portal known as HulaFrog, a national network that highlights events and activities for parents, caregivers, and their children.
- By attending local events, the library’s outreach efforts reached 711 patrons outside the library building!
- So far in FY2023, five COVID-19 vaccination clinics have been held in the library’s meeting room. Over 220 people received vaccinations and boosters at these clinics!
- The library was a major distributor of free COVID-19 test kits to the public and other municipal departments.
- The library is scheduled to partner with AARP volunteers in March 2023 to provide free tax preparation to any adult patron, accommodating up to 32 patrons that may be assisted by this program!
- Middleton residents can now register for library cards online and over the phone, in addition to the traditional way of visiting the library in-person. As of January 1, 2023, nearly 4,000 residents have Flint Public Library cards!

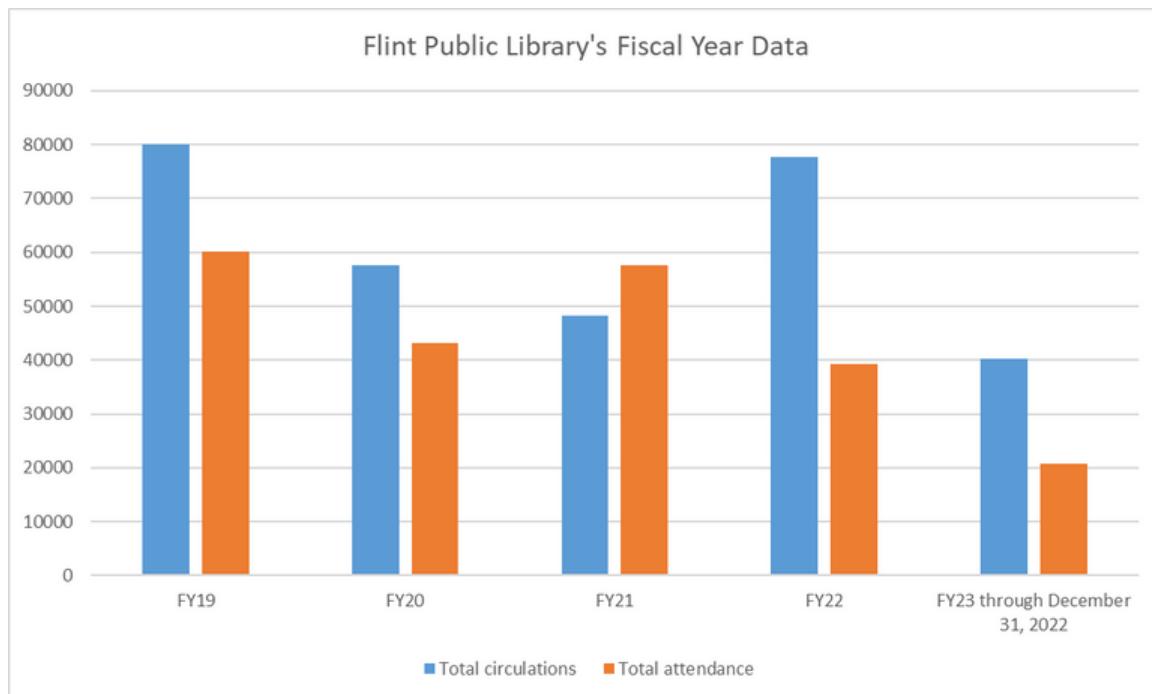




Fiscal Year 2024 Goals and Objectives

- Maintain a welcoming 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.
- Continue to 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.
- Provide more outreach programs to bring the library out into the community and engage people who are not already library patrons.
- Offer interesting, educational, and enriching programming that meets the needs, interests, and wants of Middleton residents of all ages.
- Develop a strong volunteer program that helps promote the library and offers a place for community service for those who are interested in assisting at the library.
- Work closely with town administration regarding the new municipal complex and future changes affecting the Middleton community.
- Continue to evolve library services, making them more accessible to all.
- Further develop diverse collections of library materials for all ages that promote inclusivity, equality, and respect for others.
- Develop a capital plan for the library.
- Perform a building needs assessment to determine necessary improvements and repairs to the library.

Performance Measures



DEBT



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.

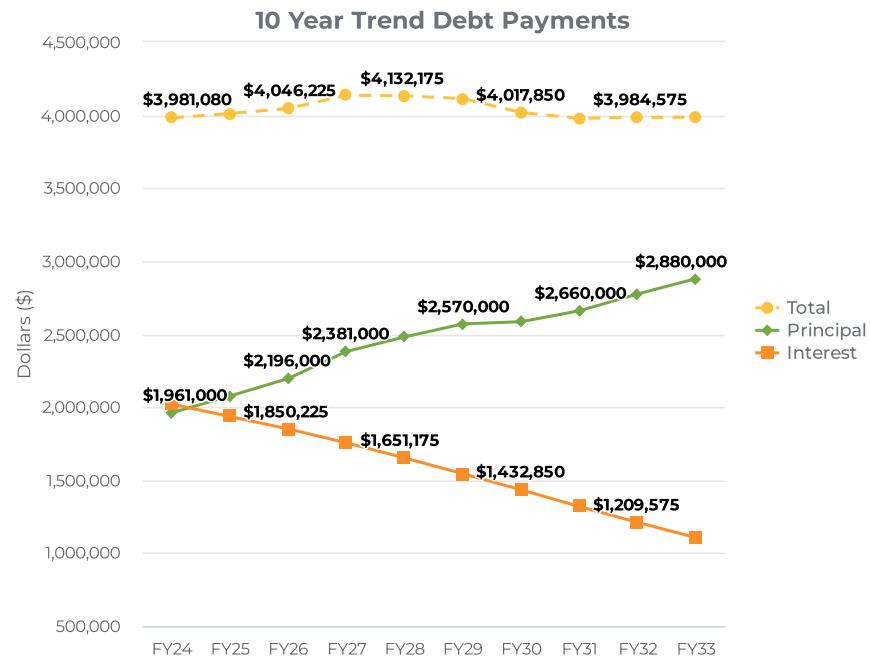
The Town of Middleton has been rated AA+ by S&P Global Ratings and Aa1 by Moody's Investors Service.

General Long-Term Debt

| General Long Term Debt | Original Amount | Issue Date | Maturity Date | FY24 Principal | FY24 Interest |
|-------------------------------------|-----------------|------------|---------------|----------------|---------------|
| MWPAT Title V T5-97-1049-1A | \$20,000 | 12/18/2007 | 7/15/2027 | \$1,000 | \$0 |
| School Construction | \$14,000,000 | 8/17/2012 | 8/15/2032 | \$710,000 | \$227,755 |
| Land Acquisition - Natsue Way | \$450,000 | 3/16/2017 | 3/15/2030 | \$35,000 | \$7,000 |
| Fuller Madow Roof Repair | \$862,000 | 3/16/2017 | 3/15/2030 | \$65,000 | \$13,000 |
| Library - Refunding | \$1,220,000 | 10/1/2020 | 10/1/2025 | \$210,000 | \$36,500 |
| DPW Equipment | \$280,000 | 10/1/2020 | 10/1/2026 | \$55,000 | \$6,375 |
| DPW Roll-Off Truck | \$172,100 | 12/15/2021 | 12/15/2028 | \$25,000 | \$6,625 |
| Fire Pumper Engine I | \$609,950 | 12/15/2021 | 12/15/2028 | \$90,000 | \$23,500 |
| Master Plan Development Phase I & 2 | \$239,550 | 12/15/2021 | 12/15/2046 | \$60,000 | \$5,069 |
| Land Acquisition - 105 S Main | \$3,086,400 | 12/15/2021 | 12/15/2048 | \$70,000 | \$89,269 |
| Municipal Complex | \$58,307,000 | 12/15/2021 | 12/15/2051 | \$640,000 | \$1,604,988 |



10 Year Trend



SUPPLEMENTAL INFORMATION



Changes in Fund Balance

TOWN OF MIDDLETON, MASSACHUSETTS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FISCAL YEAR ENDED JUNE 30, 2022

| | General Fund | Capital Projects | ARPA Grant | Nonmajor Governmental Funds | Total Governmental Funds |
|----------------------------------------------------------------------|----------------------|----------------------|---------------|-----------------------------|--------------------------|
| Revenues: | | | | | |
| Property taxes | \$ 32,229,587 | \$ - | \$ - | \$ 271,211 | \$ 32,500,798 |
| Intergovernmental | 4,237,541 | 40,000 | 55,157 | 2,124,775 | 6,457,473 |
| Motor vehicle and other excises | 2,561,923 | - | - | - | 2,561,923 |
| Licenses and permits | 709,759 | - | - | - | 709,759 |
| Penalties and interest on taxes | 90,302 | - | - | - | 90,302 |
| Payments in lieu of taxes | 131,375 | - | - | - | 131,375 |
| Fines and forfeitures | 9,982 | - | - | - | 9,982 |
| Charges for services | - | - | - | 1,115,731 | 1,115,731 |
| Departmental and other revenue | 605,750 | - | - | 1,201,828 | 1,807,578 |
| Investment income | 24,917 | - | - | (5,385) | 19,532 |
| Contributions and donations | - | - | - | 215,957 | 215,957 |
| Total Revenues | 40,601,136 | 40,000 | 55,157 | 4,924,117 | 45,620,410 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 2,102,154 | 159,628 | 55,157 | 403,361 | 2,720,300 |
| Public safety | 5,039,505 | - | - | 370,736 | 5,410,241 |
| Education | 24,347,391 | - | - | 1,303,985 | 25,651,376 |
| Public works | 1,857,907 | 197,749 | - | 679,414 | 2,735,070 |
| Health and human services | 452,102 | - | - | 89,286 | 541,388 |
| Culture and recreation | 652,752 | - | - | 48,085 | 700,837 |
| Pension and employee benefits | 4,567,246 | - | - | - | 4,567,246 |
| State and county assessments | 314,519 | - | - | - | 314,519 |
| Debt service: | | | | | |
| Principal | 920,000 | - | - | 136,186 | 1,056,186 |
| Interest | 441,098 | - | - | 2,905 | 444,003 |
| Total Expenditures | 40,694,674 | 357,377 | 55,157 | 3,033,958 | 44,141,166 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | | | | |
| | (93,538) | (317,377) | - | 1,890,159 | 1,479,244 |
| Other Financing Sources (Uses): | | | | | |
| Issuance of bonds and notes | - | 62,415,000 | - | - | 62,415,000 |
| Premiums from bonds and notes | - | 3,641,500 | - | 311,475 | 3,952,975 |
| Transfers in | 1,077,502 | 188,500 | - | - | 1,266,002 |
| Transfers out | (188,500) | - | - | (834,249) | (1,022,749) |
| Total Other Financing Sources (Uses) | 889,002 | 66,245,000 | - | (522,774) | 66,611,228 |
| Net Change in Fund Balances | 795,464 | 65,927,623 | - | 1,367,385 | 68,090,472 |
| FUND BALANCES - Beginning of year | 9,446,945 | (3,531,806) | - | 5,579,023 | 11,494,162 |
| FUND BALANCES - End of year | \$ 10,242,409 | \$ 62,395,817 | \$ - | \$ 6,946,408 | \$ 79,584,634 |

See accompanying notes to basic financial statements.



Breakdown of Fund Balance

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

| | General | Capital Projects | ARPA Grant | Nonmajor Governmental | Total |
|---------------------------|----------------------|----------------------|-------------|-----------------------|---------------------|
| Nonspendable: | | | | | |
| Nonexpendable trust funds | \$ - | \$ - | \$ - | \$ 195,921 | \$ 195,921 |
| Restricted: | | | | | |
| School revolving | - | - | - | 1,031,031 | 1,031,031 |
| Federal and state grants | - | - | - | 744,969 | 744,969 |
| Ambulance services | - | - | - | 1,240,265 | 1,240,265 |
| Gift funds | - | - | - | 416,279 | 416,279 |
| Septic betterments | - | - | - | 52,945 | 52,945 |
| Cable access programming | - | - | - | 516,234 | 516,234 |
| Water services | - | - | - | 1,409,838 | 1,409,838 |
| Community preservation | - | - | - | 791,160 | 791,160 |
| Public facilities project | - | 61,605,689 | - | - | 61,605,689 |
| Departmental equipment | - | 727,519 | - | - | 727,519 |
| Other capital outlay | - | 62,609 | - | - | 62,609 |
| Cemetery trust funds | - | - | - | 21,825 | 21,825 |
| Other trust funds | - | - | - | 87,103 | 87,103 |
| Debt service | 284,284 | - | - | - | 284,284 |
| Other purposes | - | - | - | 438,838 | 438,838 |
| Committed: | | | | | |
| General government | 489,813 | - | - | - | 489,813 |
| Public works | 80,666 | - | - | - | 80,666 |
| Public safety | 87,111 | - | - | - | 87,111 |
| Other purposes | 29,359 | - | - | - | 29,359 |
| Assigned: | | | | | |
| Purchase orders | 128,069 | - | - | - | 128,069 |
| Subsequent years' budget | 1,006,371 | - | - | - | 1,006,371 |
| Unassigned | 8,136,736 | - | - | - | 8,136,736 |
| | \$ 10,242,409 | \$ 62,395,817 | \$ - | \$ 6,946,408 | \$79,584,634 |



Please click the below attachment to view the detailed budget information



Please click the below attachment to view the detailed budget information



APPENDIX



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.

