



# **Town of Middleton**

## **Town of Middleton, MA FY24 Budget**



**Adopted Version - 5/09/2023**

Last updated 08/03/23





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# INTRODUCTION

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Middleton  
Massachusetts**

For the Fiscal Year Beginning

**July 01, 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.

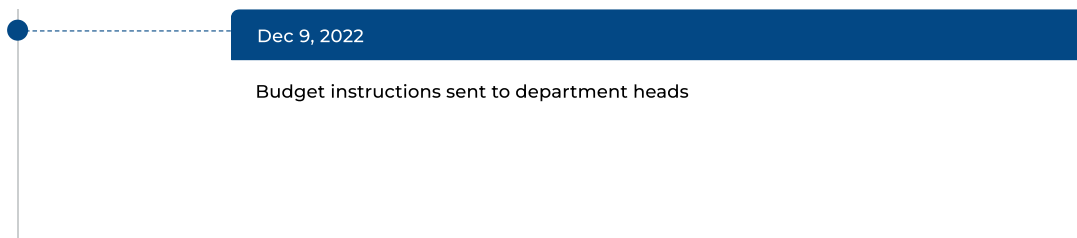
### BUDGET PROCESS

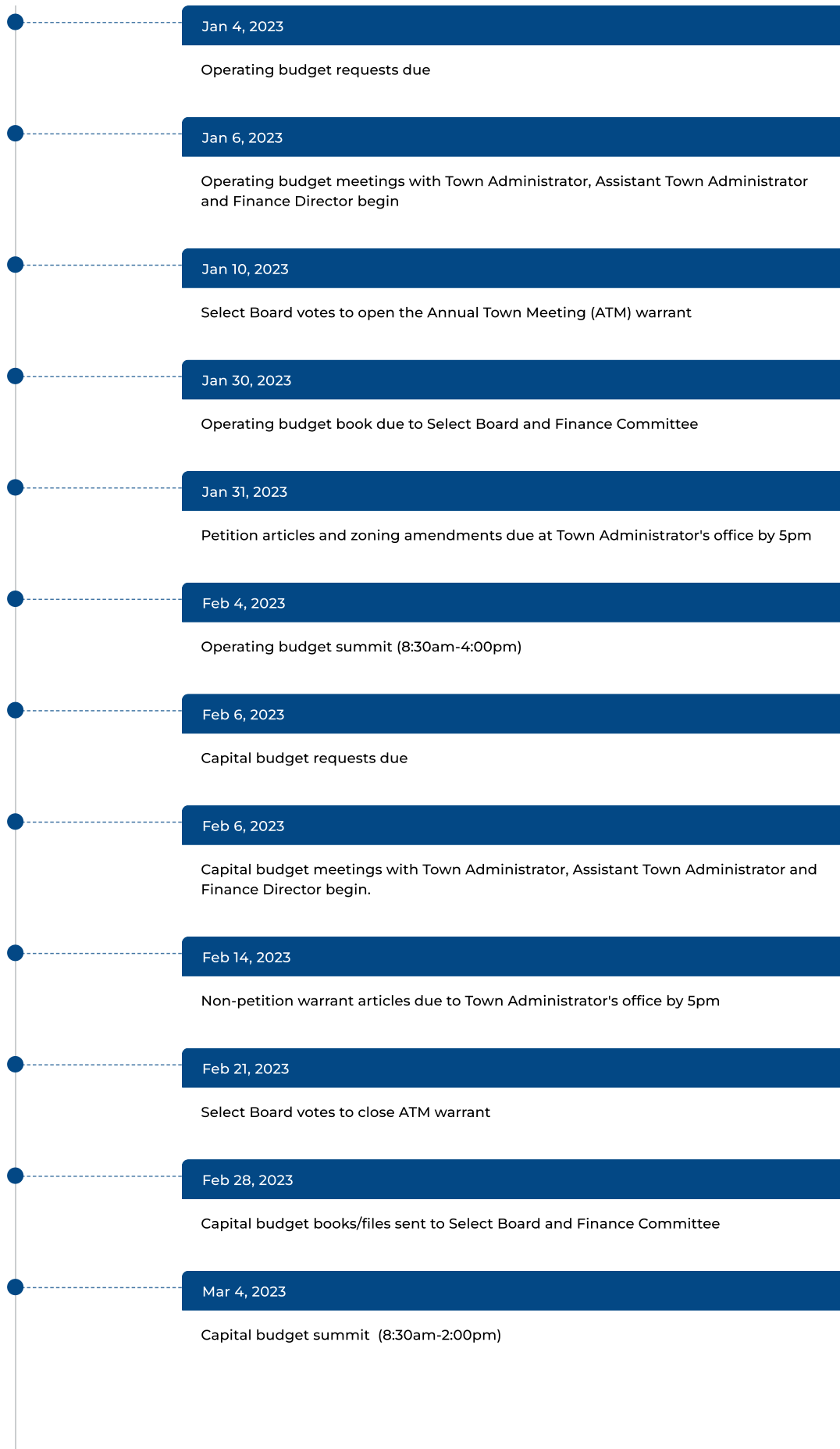
The Town of Middleton operates under State statutes. The legislative body of Middleton is an Open Town Meeting comprised of all registered voters. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects except for specific instances where statutes or regulations 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 and a Town Meeting Time. The Annual Town Meeting takes place on the second Tuesday in May. Special Town Meetings can take place at any point during the year.

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

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

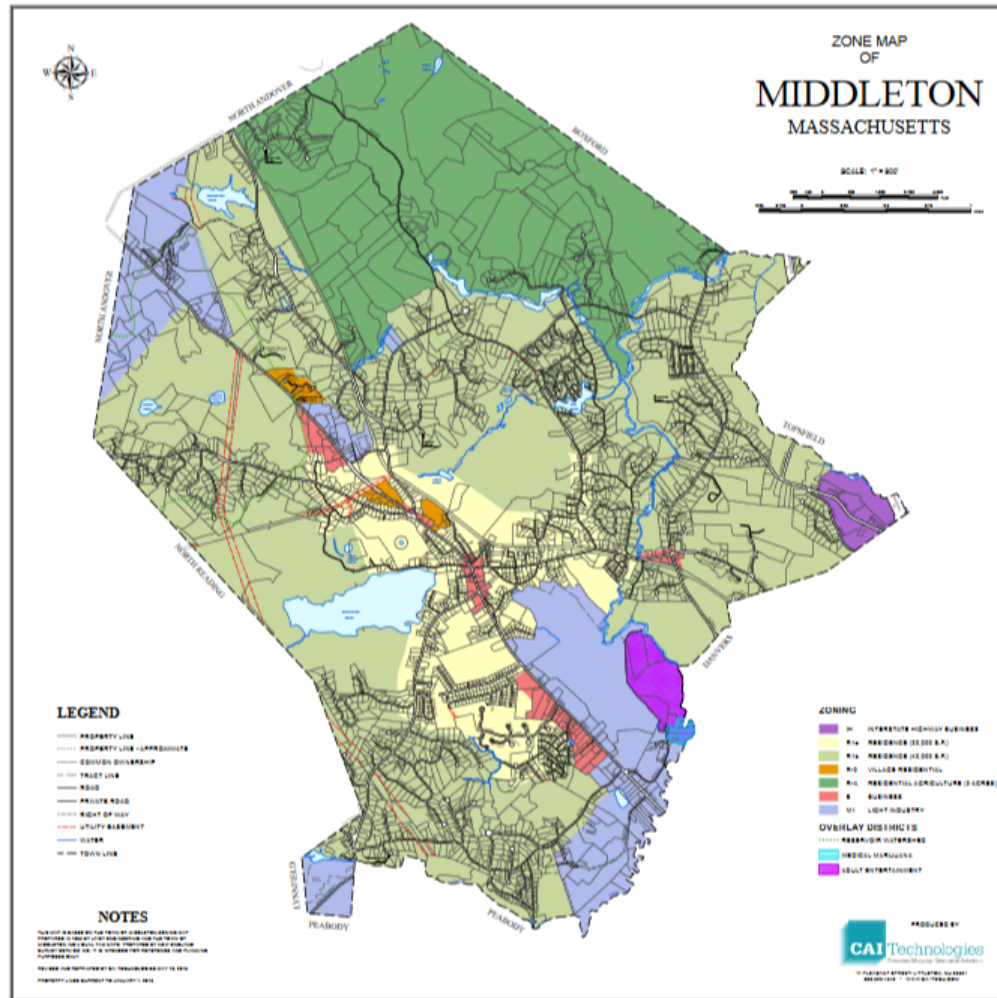
Members of the public are welcome to attend both Saturday budget meetings to be a part of the budget discussions as the operating and capital budgets are being developed as well as send questions or comments to the Select Board, Finance Committee, and town administration via e-mail. Before Town Meeting,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







# History of Middleton



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

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

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

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

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

**Year Incorporated:** 1728

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

**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

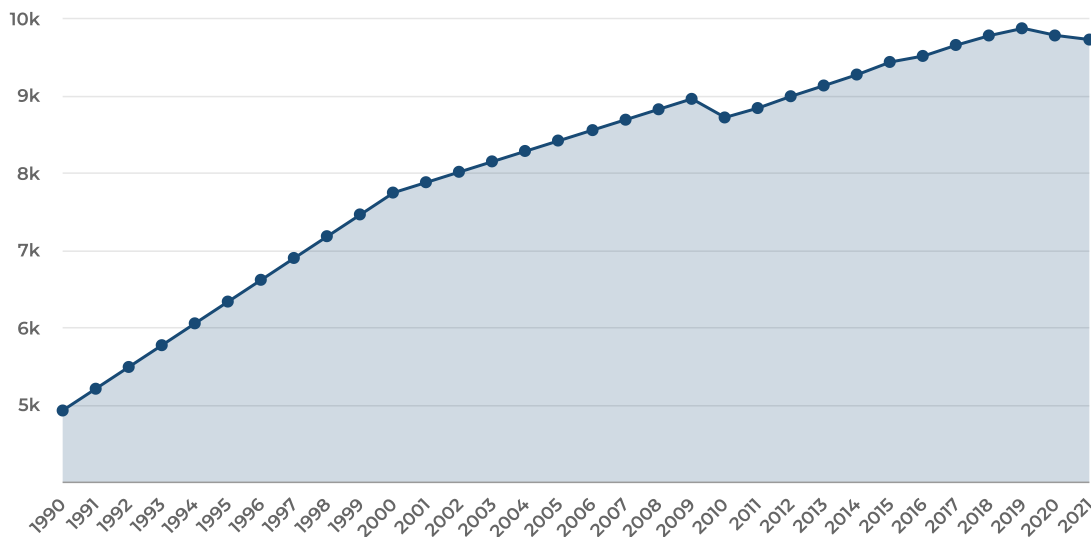
**9,726**

▼ **.5%**  
vs. 2020

GROWTH RANK

**200** 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



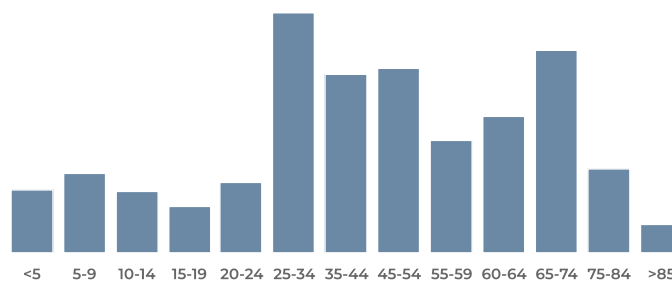
DAYTIME POPULATION

**9,982**

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.

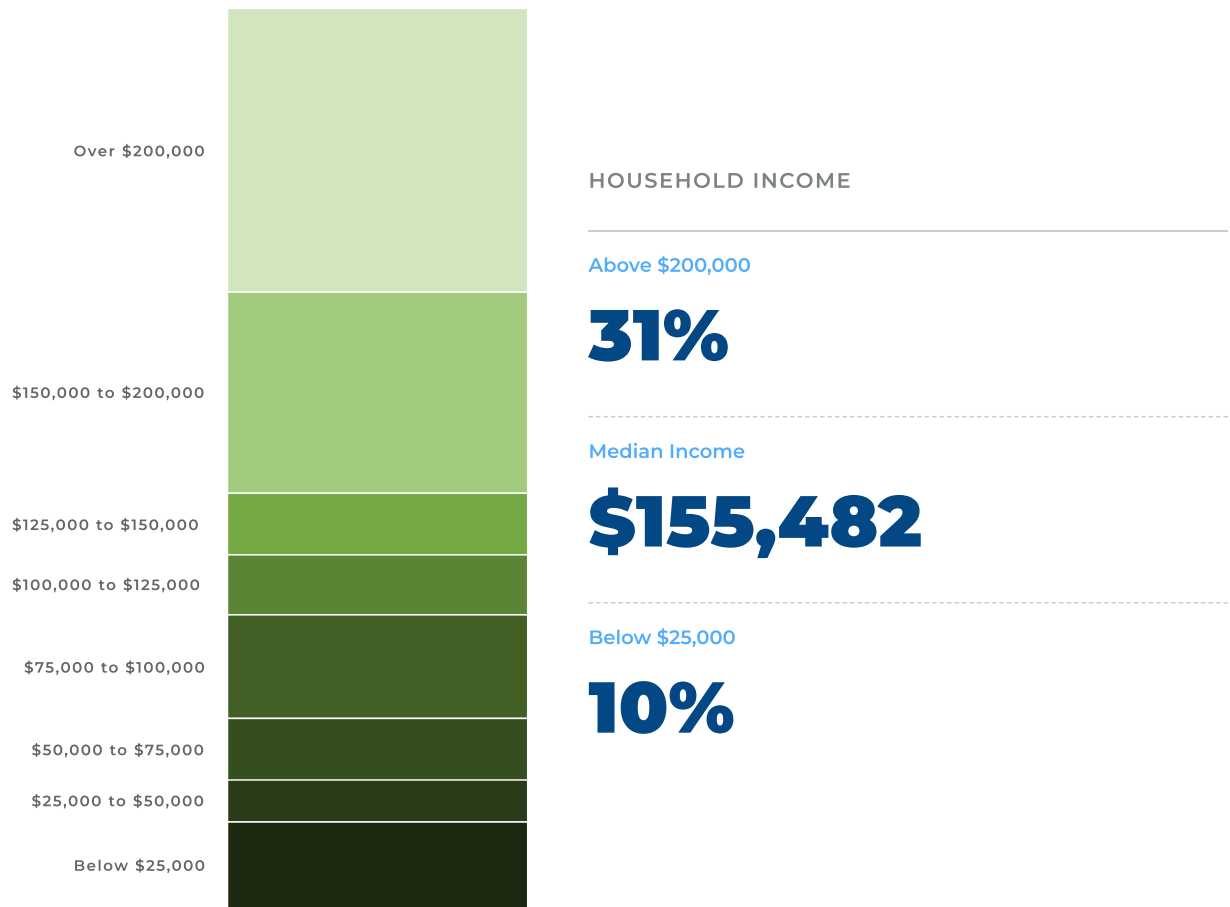
\* Data Source: American Community Survey 5-year estimates





## 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.

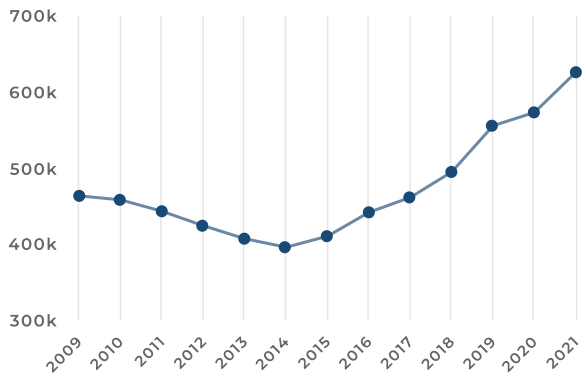


\* Data Source: American Community Survey 5-year estimates

# Housing Overview



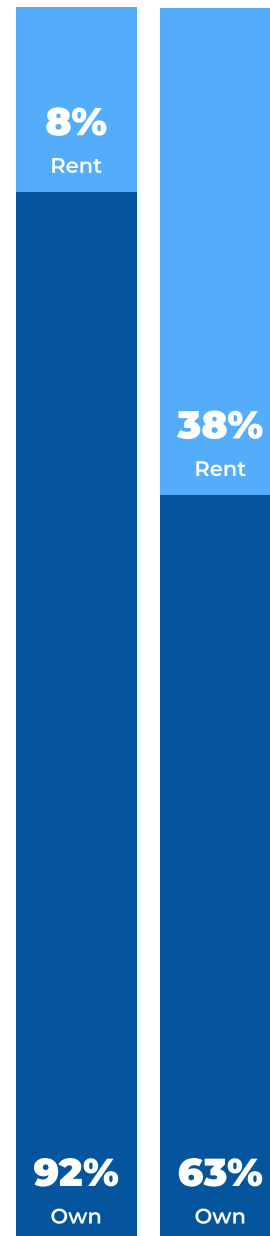
2021 MEDIAN HOME VALUE  
**\$625,800**



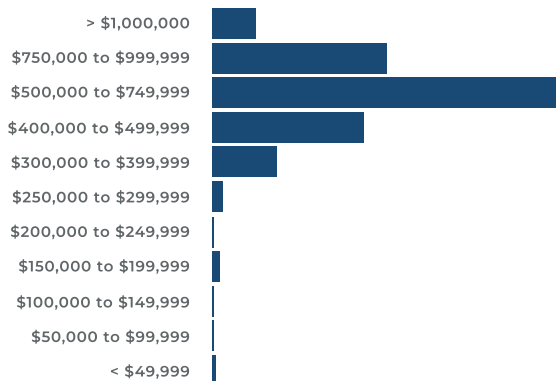
\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS

Middleton State Avg.



## HOME VALUE DISTRIBUTION

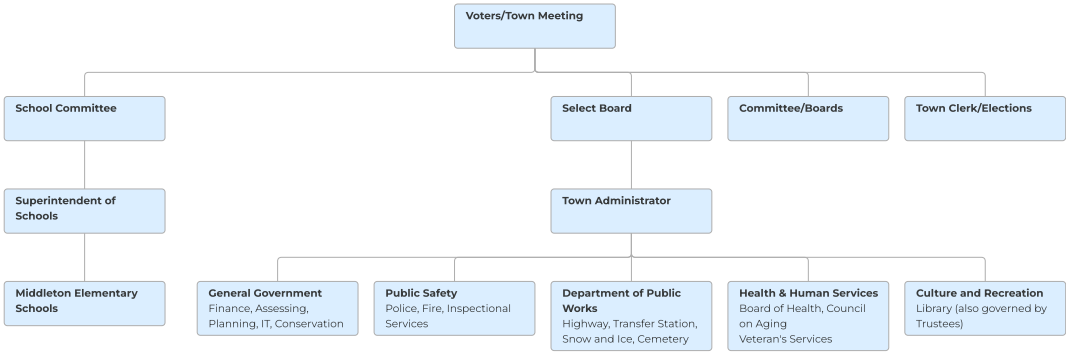


\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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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 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 to estimate new growth within the revenue budget.

This then becomes the basis 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 \$704,321.

## 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 as 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, Community Preservation 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, Enterprise Funds and the Community Preservation Fund are presented as separate articles from the annual consolidated budget at Town Meeting.



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

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

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



# **Town of Middleton Fund Overview**

## **Fund Overview**

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

## **Governmental Funds**

### **General Fund**

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

### **Special Revenue Funds**

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

### **Capital Project Funds**

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

## **Proprietary Funds**

### **Enterprise Funds**

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

## **Fiduciary Funds**

### **Trust Funds**

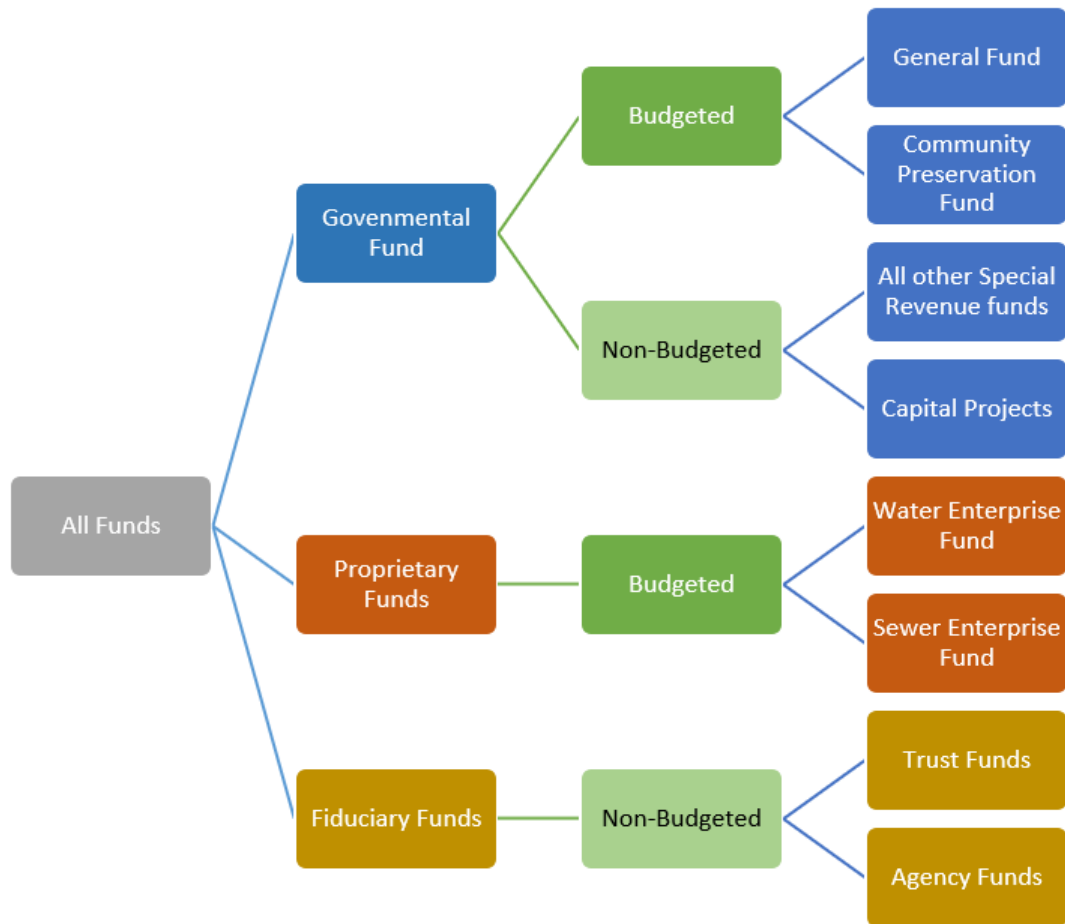
Trust Funds consist of Expendable Trusts and Non-expendable Trusts. Expendable trusts are used for account for Monies Received by the Town in a trustee capacity where both the principal and the earnings of a fund may be expended. Non-Expendable Trusts are used to account for funds where the principal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

### **Agency Funds**

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







## Budgeted Funds Overview

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

### **General Fund**

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

### **Water Enterprise Fund**

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

**Sewer Enterprise Fund**

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

**Community Preservation Fund**

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



# Select Board Priorities and Goals FY2023-FY2025

Adopted 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, Revised 2/4/2023)

## Town of Middleton, MA Financial Management Policies

### Introduction

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

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

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

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

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

### Policy Statements

1. **Budget Message**: The Town Administrator shall annually prepare a balanced budget and comprehensive Budget Message as required by state law and the Middleton Town Charter. The Budget Message shall include a detailed examination of trends in tax levy, new growth, local receipts, local aid, and available funds. The Town Charter further requires the preparation of a comprehensive five-year Capital Plan.

2. **Structurally Balanced Budget**: The Town will strive to fund recurring expenses with recurring revenues, thereby avoiding structural deficits. New operating costs associated with capital projects should be funded through the operating budget, but reflected in the capital improvement plan.

3. **Revenues**: municipal operations are funded from four primary revenue sources: 1) State Aid to Cities and Towns (a.k.a. Local Aid); 2) property taxes; 3) local receipts; and 4) other available funds. The Town Administrator, Chief Financial Officer, and other finance officials will develop an estimate prior to the commencement of the budget development process. Estimates from each source must be reasonable and based on sound information. Guidance for each revenue source is discussed below:

- Property Tax Levy: Property taxes are the most stable revenue source. The estimate for the ensuing fiscal year shall be within the allowable levy limit under Proposition 2 ½.
- Local Receipts: Local receipts are locally generated revenues from sources such as license and permit fees and automobile excise taxes. Local receipts are tracked and the trends analyzed in order to identify potential changes. It shall be the policy to estimate local receipts based on the trend of the most recent five years.
- Local Aid: The State budget adopted by the Massachusetts Legislature and the Governor determines the aid each city and town will receive in the ensuing fiscal year. In most years, Middleton's budget is finalized before the State



budget is adopted; at best, we have only an estimate based on the Governor's or House Ways & Means budget proposal. It shall be the policy that Local Aid for the ensuing year will be estimated at 100% of the current year, unless there is good reason to deviate, such as a known looming State deficit, Local Aid resolution, or other compelling evidence.

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

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

- General Stabilization Fund: this is the Town's main financial reserve in the event of an emergency or extraordinary need. It shall be the goal of the Town to achieve and maintain a balance in the General Stabilization Fund of 4%-6% of current year budgeted general fund operating appropriation.
- Capital Stabilization Fund: The Capital Stabilization Fund will be available to set aside funds to use for one-time capital purchases or annual debt service payments. It shall be the goal to achieve and maintain a balance in the Capital Stabilization Fund of 2-3% - of current year budgeted general fund operating appropriation.
- Pension Stabilization Fund: The Pension Stabilization Fund will be available as a reserve to make future extraordinary "catch-up" contributions to the Essex Regional Retirement System (ERRS) if ERRS fails to achieve full funding due to unrealized investment returns or other factors. If ERRS's full funding schedule remains accurate, the Pension Stabilization Fund may be directed toward annual continuation payments, thereby limiting the impact on operating budget revenues. When full funding is complete or satisfactorily certain, the balance in the Pension Stabilization Fund may transferred or appropriated as allowed by G. L. c. 40, s. 5B.
- Special Education Stabilization Fund: The Annual Town Meeting on May 10, 2016 established the Special Education Stabilization Fund. It shall be the goal of the Town to use the Special Education Stabilization Fund to offset spikes in elementary school special education costs, including special education transportation costs. It shall be the further goal to have a balance equal to the average of the most recent five years actual special education spending. The initial target balance is \$350,000 with a maximum balance of \$500,000.
- Facilities Stabilization: Created by Special Town Meeting on November 16, 2021. The purpose of this fund is to reduce the burden of the Municipal Facilities Project on the tax payer. The Town shall have a minimum goal of \$200,000 per year to be transferred to the fund.
- Sidewalk Stabilization Fund: Created by Annual Town Meeting on May 19, 2022, the Sidewalk Stabilization Fund is funded through the monies collected from developers who do not construct pedestrian ways within new developments. The fund creates a financing source for the Town for additional sidewalks and pedestrian improvements on other public ways. An initial amount of \$158,800 was transferred from free cash at the Special Town Meeting on October 18, 2022.

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

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

- Operating Budget: The Town has historically used Free Cash to subsidize the ensuing year's operating budget in order to reduce the tax rate. It is the Town's goal to eliminate or reduce the use of Free Cash used in the development of the operating budget. The Town will reduce its annual appropriation of Free Cash until it is \$0. When appropriate, the Town may, prior to setting the tax rate, elect to devote a portion of Free Cash for the purposes of reducing the tax rate.
- Stabilization Funds: to replenish the Town's various Stabilization Funds.
- OPEB Trust Fund: to fund the other post-employment benefits (OPEB) Trust fund.
- Capital Improvement Program: to fund capital improvements in order to avoid or minimize borrowing.



- Unexpected Deficits: to fund potential deficits in order to avoid carrying them into the next fiscal year. Snow and ice deficits 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 a minimum of 0.5% 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:

- 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.
- 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.
- General Fund Debt does not include debt for water, sewer, and electric light.

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

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

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

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



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

- **Safety** of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital through the mitigation of credit risk (the risk of loss due to the failure of the security issuer or backer) and interest rate risk and interest rate risk (which is the risk that the market value of securities in the portfolio will fall due to changes in the market interest rates). These risks shall be mitigated by the diversification and prudent selection of investment instruments, and choice of depository.

- **Liquidity** is the next most important objective. The overall investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the Treasurer shall carry out investment activities in a manner that provides for meeting unusual cash demands without the liquidation of investments that could result in forfeiture of accrued interest earnings, and loss of principal in some cases.

- **Yield** is the third, and last, objective. Investments shall be undertaken so as to achieve a fair market average rate of return, taking into account safety and liquidity constraints as well as all legal requirements.

**11. Procurement:** Procurement shall be conducted in accordance with Massachusetts General Laws c. 30B (Supplies & Services); c. 149 (Building Construction); c. 30, s. 39M (Public Works Construction); c. 7C, ss. 44-57 (Public Building Projects Design); the Middleton Charter; and Chapter 14 of the Middleton Code. The Town Administrator is the Chief Procurement Officer and as such may delegate procurement responsibilities.

**12. Receivable Write-Offs:** The Town is unable to collect all receivables. It shall be the policy of the Town to write-off uncollected receivables after three years. This policy shall not apply to motor vehicle excise, real property, and personal property taxes.

**13. Audit of Financial Statements and Management Letter:** It is the Town's goal to retain the services of an outside auditing firm to complete an audit of the Town's financial statements and to prepare a management letter detailing its findings and recommendations. It is the further goal to be prepared for the auditor by September 30 so the auditor can return its completed product in a timely manner.

**14. Fraud:** The Town is committed to protecting its assets against the risk of loss or misuse. Accordingly, it is the policy of the Town to identify and promptly investigate any possibility of fraudulent or related dishonest activities against the Town and, when appropriate, to pursue legal remedies available under the law. Reference is hereby made to the Town's Municipal Fraud Policies and Procedures.



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# **BUDGET OVERVIEW**

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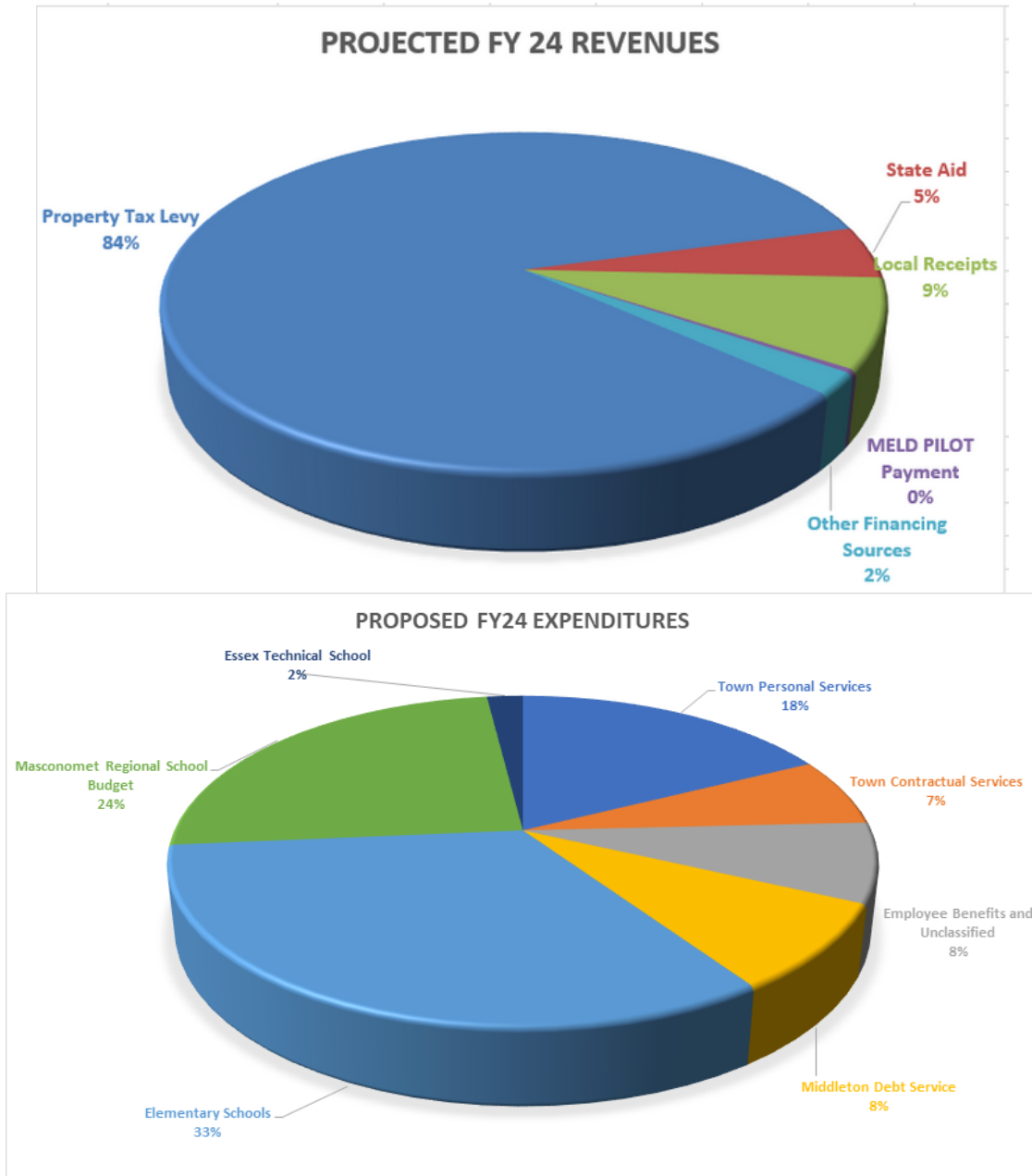
# Finance Director Budget Summary

## 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 \$44,559,488. Below is a breakdown of the revenue sources and the requested expenditures.



Per the FY24 operating projection, the available revenues total \$44,559,488 an increase of 3.2% over FY23. This is comprised of our tax levy, Cherry Sheet revenues, local receipts, contribution from Middleton Electric Light Department (MELD), transfers from receipt reserved for appropriation funds (e.g. Ambulance and Public, Education & Government access (PEG)) and indirect costs from the enterprise funds (water and sewer fund).

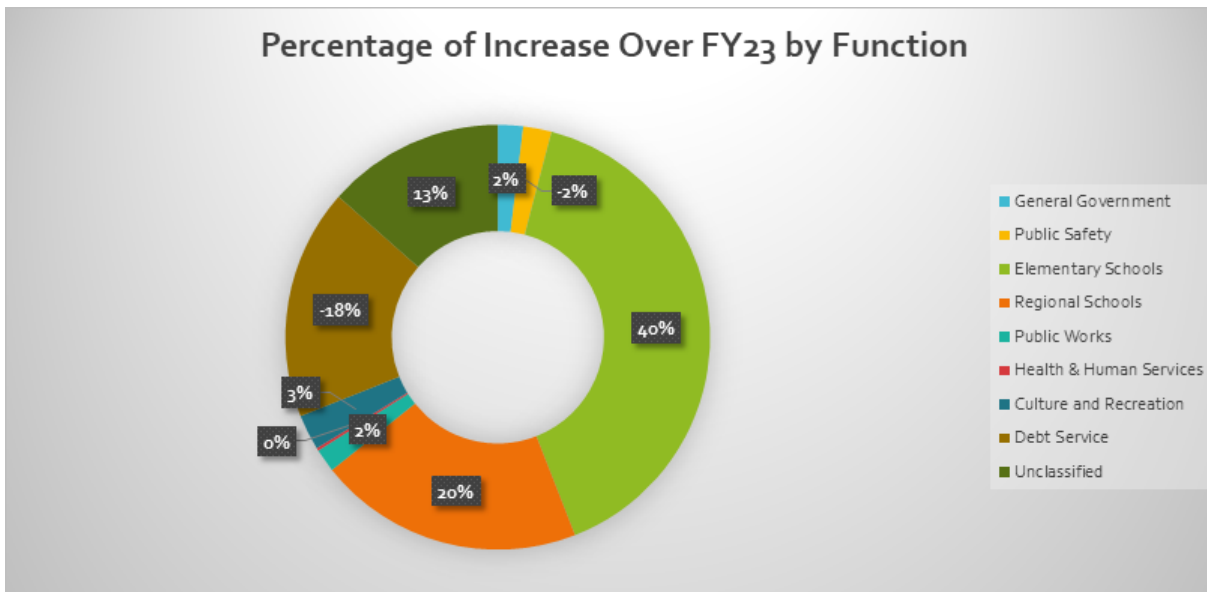


The general fund operating budget is proposed at \$44,559,488, an increase of 3.2% over FY23. A summary of the general fund operating budget and a breakdown of budgetary changes by function is provided below.

### 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	\$70,860	\$401,040	\$347,039	\$49,535	\$396,574	-\$4,466	-1.1%
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	\$199,096	\$27,210	\$226,306	\$1,390	0.6%
Treasurer/Collector	\$219,043	\$83,750	\$302,793	\$220,911	\$80,046	\$300,957	-\$1,836	-0.6%
Custodian of Lands	\$2,500	\$0	\$2,500	\$2,500	\$0	\$2,500	\$0	0.0%
Town Counsel	\$0	\$80,000	\$80,000	\$0	\$86,000	\$86,000	\$6,000	7.5%
Information Technology	\$73,913	\$440,232	\$514,145	\$71,454	\$448,872	\$520,326	\$6,181	1.2%
Town Clerk	\$173,888	\$35,450	\$209,338	\$179,503	\$42,320	\$221,823	\$12,485	6.0%
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	\$93,101	\$4,050	\$97,151	\$2,018	2.1%
Planning Board	\$125,887	\$10,310	\$136,197	\$125,923	\$10,310	\$136,233	\$36	0.0%
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	\$52,501	\$100,000	\$152,501	\$16,787	12.4%
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	\$2,016,605	\$235,928	\$2,252,533	-\$7,532	-0.3%
Fire Department	\$2,007,119	\$369,017	\$2,376,136	\$2,038,811	\$283,411	\$2,322,222	-\$53,914	-2.3%
Inspections Dept.	\$256,919	\$28,250	\$285,169	\$263,054	\$33,250	\$296,304	\$11,135	3.9%
Animal Control	\$20,694	\$3,900	\$24,594	\$20,992	\$3,900	\$24,892	\$298	1.2%
Constable	\$200	\$0	\$200	\$200	\$0	\$200	\$0	0.0%
Elementary School	\$9,832,931	\$3,963,822	\$13,796,753	\$10,391,344	\$4,333,157	\$14,724,501	\$927,748	6.7%
Essex Technical H.S.	\$0	\$825,024	\$825,024	\$0	\$874,395	\$874,395	\$49,371	6.0%
Masco School	\$0	\$10,477,590	\$10,477,590	\$0	\$10,896,460	\$10,896,460	\$418,870	4.0%
Public Works	\$800,295	\$328,700	\$1,128,995	\$802,720	\$339,700	\$1,142,420	\$13,425	1.2%
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	\$118,088	\$21,050	\$139,138	-\$11,500	-7.6%
Council on Aging	\$237,483	\$46,217	\$283,700	\$243,592	\$46,138	\$289,730	\$6,030	2.1%
Veteran's Agent	\$20,076	\$46,900	\$66,976	\$20,553	\$46,900	\$67,453	\$477	0.7%
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	\$500,231	\$215,191	\$715,422	\$44,640	6.7%
Recreation Comm.	\$25,982	\$26,874	\$52,856	\$38,229	\$30,875	\$69,104	\$16,248	30.7%
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	\$4,212,643	\$0	\$3,805,330	\$3,805,330	-\$407,313	-9.7%
Unclassified	\$34,600	\$3,157,517	\$3,192,117	\$33,686	\$3,471,401	\$3,505,087	\$312,970	9.8%
<b>Total Budgets</b>	<b>\$17,549,549</b>	<b>\$25,615,164</b>	<b>\$43,164,712</b>	<b>\$18,210,838</b>	<b>\$26,348,650</b>	<b>\$44,559,488</b>	<b>\$1,394,776</b>	<b>3.2%</b>





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

**Select Board/Town Administrator** – Decrease in contractual services for one time costs in FY23.

**Town Accountant** – Increase in the travel line item for conferences and increase in budget for annual financial audit.

**Town Counsel** – This increase is due to an increase in the contract price.

**Town Clerk** - Increase in postage for vote by mail as well as an increase in services for General Code for the codification

**Town Buildings**– Increase in cost of utilities.

**Fire Department** – Overall decrease due to FY23 being the last year of the lease for the new ambulance.

**Elementary Schools** – Increase in insurance related items. Other major drivers are transportation and Special Education out-of-district tuition

**Recreation Commission**– increase in salaries to re-structure the counselors and directors into a hierarchy of experience. This is partially offset by the Recreation Commission adopting a registration fee starting in the 2023 summer camp enrollment.

**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 is within the property and liability insurance increasing 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%.

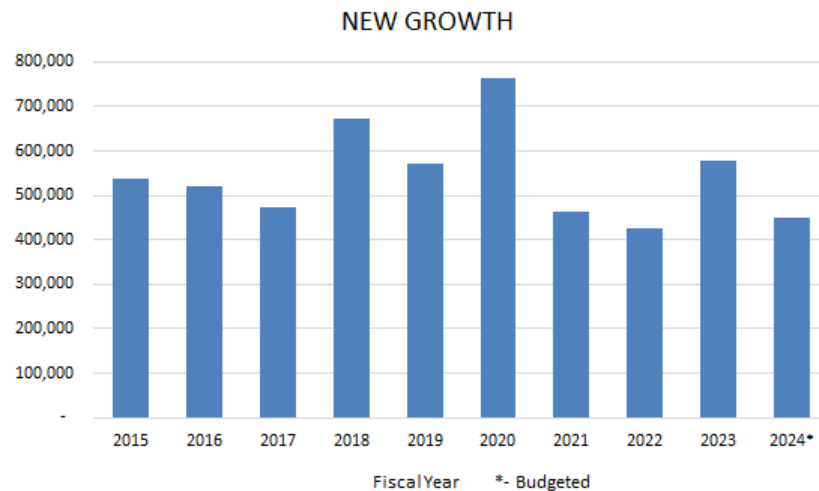
### **Revenue Highlights**

#### **Taxes**

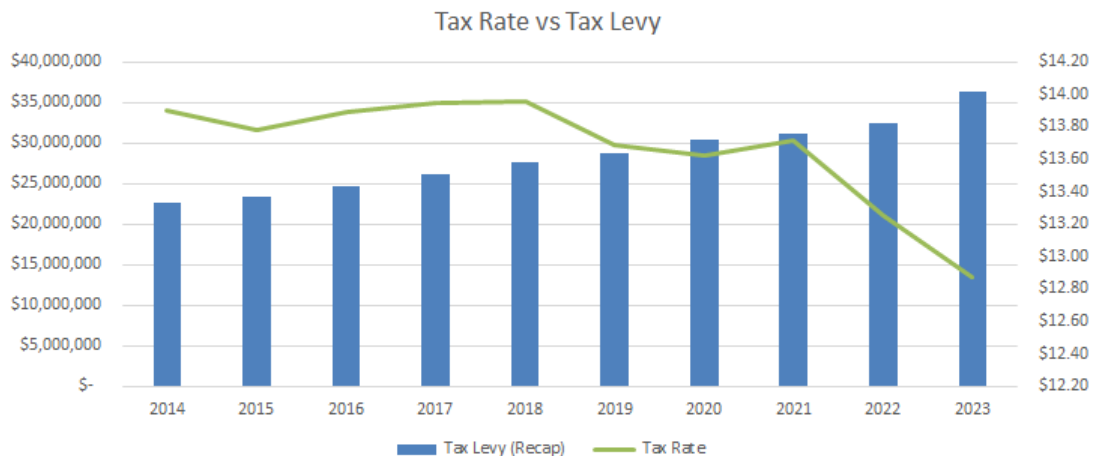
As shown in the tables on the preceding pages, property taxes make up 84% of the Town's general fund funding sources. There are three main factors that can affect the amount of revenue generated by real and personal property taxes; automatic 2.5% increase, new growth and overrides/exclusions. For FY24, an override

was not necessary, but looking at next year's forecast, in order to maintain current service levels, an override will most likely be needed.

The 2.5% increase over the prior year levy is \$830,947. In FY24, based on historical trends, we are conservatively estimating new growth to be \$450,000.

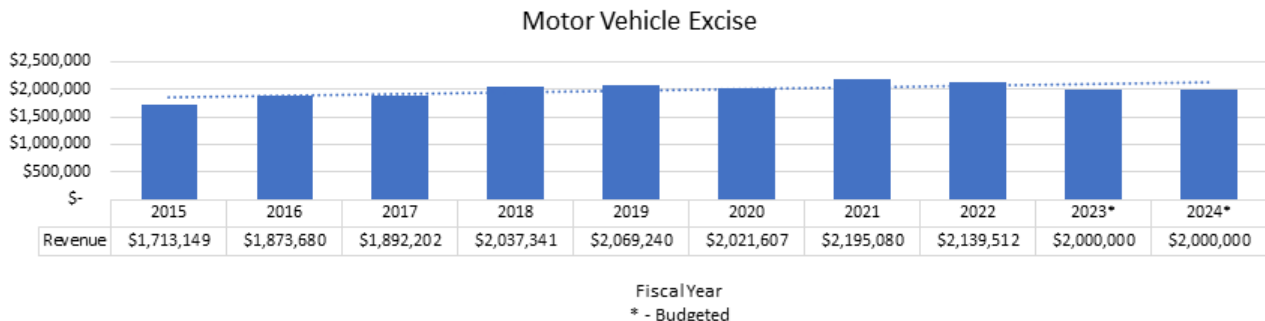


The Town tax levy (\$37,725,087) is well below the levy ceiling (\$70,442,252). The Town's Maximum Allowable Levy for FY 23 was \$36,967,993. For FY23 our excess levy capacity was \$704,321. FY23 saw significant increases in property values (approximately 17%) so there was a decrease in the tax rate as values of properties increased.



## Motor Vehicle Excise Tax

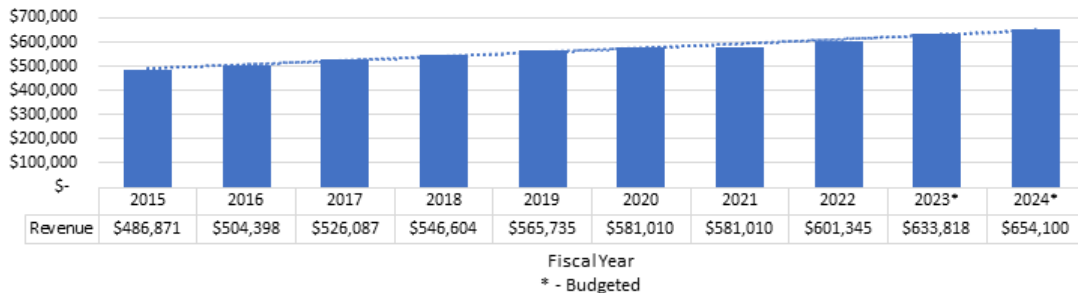
This is the third largest revenue source for the Town and the largest source of local receipts. It is difficult to predict the revenue trends as it is based on the value of the vehicles owned by residents. We have been waiting to see a decline in motor vehicle excise taxes, but it has not yet happened. We have maintained the budget in FY24 at \$2,000,000. The first commitment of the year went out at the end of February and totaled at \$1,641,712. Additional commitments for the prior levy year issued this fiscal year totaled \$217,195.



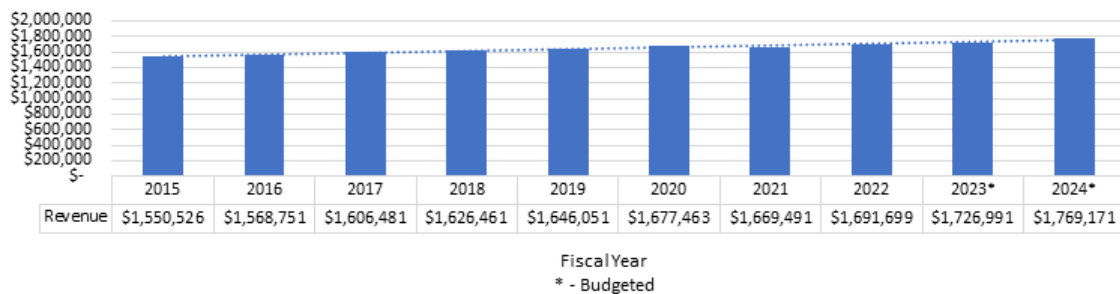
## State Aid

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. The FY24 preliminary Cherry Sheet estimates were delivered on 2/23/2023 and Conference Committee submitted their final proposal for the Governor's approval on 7/31/2022. Currently our net state aid is increasing \$28,129 from FY23. We are still awaiting the Governor's approval for final state aid numbers but are not expecting any significant changes from these projections.

### 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	\$ 37,300,058
State Aid	2,257,920	2,292,743	2,367,469	2,344,911	2,395,795	2,157,327	2,492,771	2,185,456
Local Receipts	3,642,017	3,935,629	4,180,705	3,963,508	4,112,922	4,662,863	3,923,037	3,832,244
MELD	220,000	204,000	223,000	176,000	230,000	243,332	262,979	209,267
Transfers In	685,503	749,401	982,852	795,311	1,256,216	972,424	878,038	1,032,464
<b>Total</b>	<b>\$ 32,763,284</b>	<b>\$ 34,681,798</b>	<b>\$ 36,658,570</b>	<b>\$ 37,319,377</b>	<b>\$ 39,301,009</b>	<b>\$ 40,159,604</b>	<b>\$ 43,500,156</b>	<b>\$ 44,559,488</b>

\* = Budgeted

### Reserve Balances

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023**
Free Cash*	\$ 1,997,831	\$ 2,208,799	\$ 2,201,174	\$ 3,224,241	\$ 2,736,593	\$ 3,958,094	N/A
Stabilization	1,884,030	1,941,665	1,534,903	1,859,534	1,952,521	2,156,823	2,250,589
Capital Stabilization	-	-	419,227	681,430	715,505	878,497	946,324
Special Education Stabilization	-	100,168	157,270	213,716	224,403	354,630	415,505
Retirement Stabilization	-	-	25,202	284,146	298,355	421,632	480,187
Facilities Project Stabilization	-	-	-	-	-	253,635	308,782
Sidewalk Stabilization	-	-	-	-	-	127,629	130,219
Sewer Enterprise Retained Earnings*	-	37,255	46,908	61,296	65,850	71,699	N/A
Water Enterprise Retained Earnings*	-	-	-	-	1,156,511	1,228,747	N/A
<b>Total</b>	<b>\$ 3,881,861</b>	<b>\$ 4,287,887</b>	<b>\$ 4,384,683</b>	<b>\$ 6,324,363</b>	<b>\$ 7,149,738</b>	<b>\$ 9,451,386</b>	<b>\$ 4,531,605</b>

\* Listed as Certified Amounts; not amounts after spending

\*\* Balances as of March 31, 2023



### **Other Post-Employment Benefits (OPEB)**

The Town operates the OPEB fund as a trust fund for the use of paying town 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).

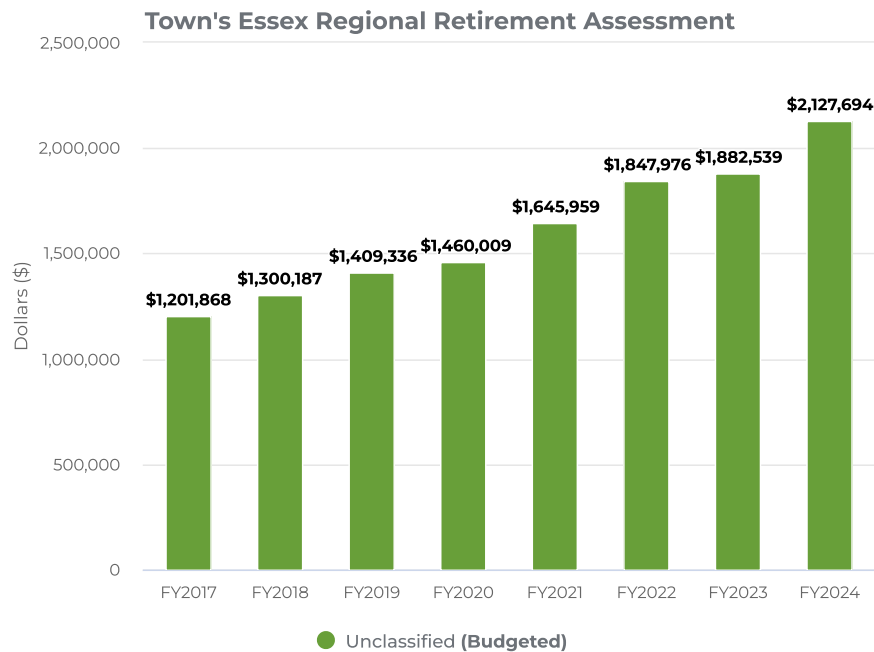
#### **TOWN OF MIDDLETON, MA NET OPEB LIABILITY ACTUARIALS DATED 7/1/14 THROUGH 7/1/21**

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 13.39%. Middleton pays the full amount on July 1<sup>st</sup> to take advantage of the savings offered by Essex Regional Retirement System and allocates to the Middleton Electric Light Department their share of this expense. In FY 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 3/31/2023	\$2,250,589
Fiscal Year 2023 Proposed general fund operating appropriation	\$44,521,488
General Stabilization Fund balance as a % of GF operating	5.1%
4% of current year budgeted general fund operating appropriation	\$1,780,860
6% of current year budgeted general fund operating appropriation	\$2,671,289

#### **Capital Stabilization Fund**

Goal: Balance in the Capital Stabilization Fund of 2%-3% of the current year budgeted general fund operating appropriation

Capital Stabilization Fund Balance as of 3/31/2023	\$946,324
Fiscal Year 2023 Proposed general fund operating appropriation	\$44,521,488
Capital Stabilization Fund balance as a % of GF operating	2.1%
2% of current year budgeted general fund operating appropriation	\$890,430
3% of current year budgeted general fund operating appropriation	\$1,335,645

#### **Pension Stabilization Fund**

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

Pension Stabilization Fund Balance as of 3/31/2023	\$480,187
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#### **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 3/31/2023	\$415,505
Average of past five years actual special education spending	\$3,151,350
Difference to \$500,000	(\$84,495)

#### **Facilities Complex Stabilization Fund**

Goal: Reduce the burden of the Municipal Facilities Project on the taxpayer  
Minimum goal of \$200,000 per year transferred into the Fund

Proposed FY24 Funding	\$250,000
Facilities Complex Stabilization Fund Balance as of 3/31/2023	\$308,782

#### **Sidewalk Stabilization Fund**

Goal: Create a financing source for the Town for additional sidewalks and pedestrian improvements on other public ways.

Sidewalk & Pedestrian Improvement Stabilization Fund Balance as of 3/31/2023	\$130,219
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### **Item #5: Free Cash**



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

Free Cash Certification as of 7/1/2022	\$3,412,839
Fiscal Year 2022 operating appropriation	\$44,521,488
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	\$44,521,488
Free Cash Certification as a % of prior year operating appropriation	6.7%

#### **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	\$704,321
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 a minimum of 0.5% 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)	\$18,026,132
General Reserve Fund as a % of general fund operating appropriation (excluding schools)	0.6%
0.5% of proposed FY23 General Fund operating appropriation (excluding schools)	\$90,131

#### **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	\$44,521,488
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
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Fiscal Year 2024 Proposed general fund operating appropriation	\$44,521,488
Annual debt service exclusive of exempt debt as a % of current year general fund appropriation	8.2%

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

Free Cash Balance 10/18/2022 (post town meeting votes)	\$2,987,108
General Stabilization Fund as of 3/31/2023	\$2,250,589
Capital Stabilization Fund as of 3/31/2023	\$946,324
Retirement Stabilization Fund Balance as of 3/31/2023	\$480,187
Special Education Stabilization Fund Balance as of 3/31/2023	\$415,505
Facilities Complex Stabilization Fund Balance as of 3/31/2023	\$308,782
Sidewalk Stabilization Fund Balance as of 3/31/2023	\$130,219
Ambulance Fund as of 3/31/2023	\$1,186,824
PEG Fund Balance as of 3/31/2023	\$519,460
OPEB Trust Balance as of 3/31/2023	\$2,167,064
Special Education Reserve Fund Balance 3/31/2023	\$151,248



# Town of Middleton Strategic Plan

The Select Board adopted new FY 23-25 goals in July 2022. Several of those goals have financial implications that were worked into the budget process for FY 24 after work was begun in the FY 23 budget. In the middle of FY 23, Town Administrator Andy Sheehan left for a new position. New Town Administrator Justin Sultzbach will begin work in the early days of FY 24. It is anticipated that the FY 23-25 goals will be updated by the Select Board and new Town Administrator in the fall of 2023 before budgeting for FY 25 begins. The following items are the FY 24 updates by the Interim Town Administrator.

1. Town Building Committee – FY 24 sees the second year of the debt service for the borrowing for the construction of the new Municipal Facilities Project. The Town continued to keep the design and procurement on time and on budget. Despite economic challenges and a need for additional appropriations to be likely during FY 24, the Town has also applied for a significant amount of grants and state budget earmarks in an effort to provide additional dollars to the project with as little impact as possible to tax payers.
2. Pedestrian Improvement Plan – goals were developed in the fall of FY 2022 through a Pedestrian Improvement Summit. That plan included several budgetary items for future years' construction projects as well as FY 23 and FY 24 capital items for the implementation of the Central Street traffic study and several smaller items such as line painting, "Don't block the box," and signage at crosswalks and intersections.
3. Town-Wide Fee Study – discussed throughout the budget process were revenue challenges. This item is ongoing. Fees for building permits, liquor licenses, board of health permits, zoning permit applications, and other licenses issued by the Select Board were reviewed as part of the FY 24 budget. Other fee reviews will continue into FY 24 and will affect FY 25.
4. Information Technology – during the budget process, there was a continuation of the renewed commitment for information technology and cybersecurity. Additional work is realized through the North Shore Regional IT initiative and the inter-municipal agreement for IT services with the Town of Danvers.
5. Increase recruitment strategies for volunteers and committees – no budgetary implications.
6. Solid Waste Advisory Committee – during the FY 23 budget process the Select Board and Finance Committee had discussions with Town Administrations about the ongoing challenges and increased costs for the Town's transfer station, including the reflection that the discussion of these challenges and costs needs to be continued beyond and outside of the budget process. That discussion led to the creation of this new committee and subsequent goal that will lead to reports and future impacts on staffing, operations, and the budget. A town wide study was completed in FY 23 and the Committee has until mid-year of FY 24 to make their report which could affect FY 25.
7. ARPA – The ARPA funds are outside of the normal budget process, but they can increase long term resiliency and sustainability. This goal will impact the budget in FY 23-25 in that ARPA will, to the extent practicable and permissible, be used to leverage other funds. This is an ongoing discussion and will be revisited during the upcoming fiscal year. The Town has worked to commit all of its ARPA funds. At the time of printing, 49.2% of ARPA funds are committed, with final decisions on the remaining amount expected by mid FY 24.



## Short-term Factors

In December 2022, Finance Director/Town Accountant Sarah Wood distributed budget instructions and documents to Town departments. The instructions directed departments to submit level service expense budgets and to budget wages in accordance with settled contracts. In FY 22, non-union employees received a 1% COLA which had impact on morale. FY 22 saw a 2.5% COLA. Due to the transition of Town Administrators and expectations for high budget increases in some of the Town's obligatory lines, a COLA was not provided until after the first review of the budget by the Select Board and Finance Committee. Once that meeting was complete, the Administration, including Sarah Wood and myself, as Interim Town Administrator (normally ATA/HR Director), recommended a 2.5% COLA again for all non-union employees as well as to budget toward an increase in the Town's contribution toward health insurance. The current balance was 60% employer/40% employee. Administration worked with the Select Board and Finance Committee to commit to a 2% transition in the first year (62%/38% split), pending successful negotiations with all collective bargaining units. The goal of this initiative was to reduce the health insurance benefit paid by current employees to closer to the area average with a focus on retention of current employees.

As we had done the past several years, we also encouraged departments to submit supplemental budget requests. These requests allow departments to propose new or expanded programs and allow us to see where departments may go in the future. This practice was adopted about 7 years ago. It has proven to be effective in identifying future needs and providing flexibility as needs change. It has also shown departments that we are not content to simply remain static.

Throughout the month of January, Sarah Wood, Interim Management Support Mel Kleckner, and I met with departments to review budget requests. From those budget submittals and meetings, we started to build the enclosed spending plan. As is always the case early in the process, there remained a number of unknowns on both the revenue and expenditure side. These will be expanded upon in the revenue and expenditure summaries.

Due to the aforementioned revenue and expenditure unknowns, we had to make certain assumptions. We made these conservatively. This conservative approach minimizes surprises as those unknowns reveal themselves. Our conservative approach has benefitted Middleton for the past seven years during the tenure of Town Administrator Andy Sheehan. In an effort to ease the transition for elected officials and staff, we maintained the same approach and strategy for FY 24. In Massachusetts, revenues are largely limited by the provisions of Proposition 2½, the state's property tax cap law. Although challenging, Proposition 2 ½ provides a degree of predictability to us as well as to property taxpayers. The most unpredictable revenue sources in our budget are State Aid to cities and towns (local aid) and local receipts. On the expenditure side the most unpredictable cost centers are school assessments and employee benefits, particularly health insurance and retirement. This memorandum summarizes the Town's revenue and expenditure picture and concludes with a summary.

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

### PROPERTY TAXES

The property tax levy is the largest revenue source and is the most predictable. The levy consists of last year's property tax levy, the allowable 2½% increase, an estimate of new growth, and amounts voted by Proposition 2½ overrides and debt exclusions. The tax levy is proposed to increase in FY24 by the statutory 2½% or \$830,947 and new growth is estimated at \$450,000. Excluded debt is \$3,640,667. The allowable levy limit for FY23 is \$37,620,058

### LOCAL RECEIPTS

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

**Meals Tax:** Since its adoption in 2016, we have conservatively estimated our meals tax estimates. In FY24 we are budgeting \$300,000 in meals tax.

**Rooms Tax:** Rooms excise saw the most significant impact from COVID. Unlike meals taxes, lodging taxes have not recovered as much as Meals Tax has due to the leisure and hospitality industry continuing to struggle. We are budgeting \$160,000 in FY24.

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



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

#### AVAILABLE FUNDS

Available funds are internal transfers from other funds. Middleton transfers money from ambulance collections to offset the operation of the Fire Department, from the Middleton Electric Light Department (MELD) to reduce the tax rate, and from the South Essex Sewer District (SESD) and Water Enterprise funds to reimburse the general fund for expenses such as health and property insurance and retirement assessments. Available funds can also include transfers from sources such as the Assessors overlay account, free cash, and stabilization funds. The contribution from MELD is \$262,979. This category totals \$1,241,731.

#### LOCAL AID

Local aid from the State is the final revenue category. There are aid categories for general government and for schools and they are reflected on the Cherry Sheets. There are also charges which deduct from our aid. Due to the transition of a new Governor in Massachusetts, the Governor's budget was not released until after several meetings with the Select Board and Finance Committee had been held. However, we saw a significant set back in local aid as the Governor's proposal for both unrestricted general government aid and education related aid formulas both saw a decrease for Middleton from FY 23 numbers. While we estimate conservatively for this figure, historically a municipality at least expects the prior year allocation. Middleton saw an increase of \$28,129 for FY 24. Communication between local elected officials and the Town's legislative delegation will be ongoing throughout the budget process to hopefully return this number to at least FY 23 levels.

At Town Meeting, and as this GFOA Budget goes to final print, we don't know final local aid numbers. Typically, the Governor's House 1 Budget is the floor and later versions adopted by the House and Senate are the same or higher. The budget has been given to the Governor for final approval.

Using the Conference Committee's submittal to the Governor as a baseline, school aid (c. 70) is proposed to increase by \$42,180. The largest non-school local aid category is Unrestricted General Government Aid (UGGA). Under the Conference Committee's budget UGGA increases \$20,282 over FY23. We also receive aid for State-Owned Land, Public Libraries, Veterans' Benefits, and Elderly & Veterans Exemptions.



## Priorities & Issues Factored into the FY23 Budget

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

### SUPPLEMENTAL REQUESTS

Supplemental requests from several departments, including Fire, Police, Library, and the Administration included new staffing. Fire sought 4 front line firefighters, while the Police Department sought 3 new employees. The Library additional sought another 1.5 FTE, while the Administration sought a full-time Facilities Director. All staffing items were reviewed extensively by the respective department heads, Finance Department, Town Administration, and elected and appointed officials. The final recommended budget at Town Meeting did not include any supplemental staffing due to the increases in other expense lines, and other revenue challenges. One supplemental request was approved in the value of \$7,700. This item was for non-union merit pay at a rate of 0.5%. This request will become an annual part of the supplemental review as the Town continues to implement the pay equity study that was reviewed during FY 22 and began implementation in FY 23.

### EDUCATION

Public education makes up about 59% of the operating budget. The initial Middleton Elementary Schools (MES) budget proposed an increase of \$1,379,679 or 10%. The Middleton School Committee and administration started their process around the same time as the Town. Their final budget, incorporated herein, is a more refined picture and was certified in March. This budget includes \$150,000 dollars in one-time funds and is not a sustainable increase for the Town heading into FY 25.

The initial Masconomet Regional School District budget provided a preliminary snapshot. Early in the process, we projected that Middleton's assessment would increase \$593,327 5.66%. Additional iterations were provided throughout the process. The Regional School certified its budget in March, and details are located within this document. Additionally, mid-way during the cycle, the Regional School District unveiled a \$46 million capital plan, of which approximately \$7 million was projected for FY 24. Ultimately, only \$150,162 of free cash is included in this budget as presented to and approved by Town Meeting for the design and permitting of a turf field complex. Additional implementation of the \$46 million capital plan is expected in the upcoming FY 25 budget process, including a discussion about potential funding sources (either one-time or debt).

Middleton's assessment for Essex North Shore Agricultural & Technical School District (Essex Tech) was not known at the start of the process, but was finalized prior to Annual Town Meeting. It is \$874,395.

### HEALTH INSURANCE

Based on conversations with the Massachusetts Interlocal Insurance Association (MIIA), we had initially budgeted a 10% increase in health insurance. We received our actual renewal in advance of Town Meeting, and this line saw a decrease, despite funding the change to the health insurance contribution split from 60%/40% employer/employee to 62%/38% employer/employee. While we anticipate this remaining a cost driver in future budget years, we are also looking to continue moving the split toward the employer contribution for employee retention purposes.

### THE GREAT RESIGNATION

Like most American employers the Town has not been immune to the effects of the "great resignation". We have had a number of positions turn over in the past 30 months. While this creates near term stress, an infusion of new blood makes an organization stronger and more resilient. That has certainly been our case. The Town has filled the major vacancies. We have a small number of open positions that can best be described as the normal churn.



# FY 2024 Projected Operating Budget Revenues and Expenditures

## REVENUES

	FY2023	FY2024		
	Budgeted	ESTIMATE	\$ Change	% Change
<b>PROPERTY TAXES</b>				
Prior Year Levy Limit	\$ 31,863,977	\$ 33,237,896		
2.5% Increase	\$ 796,599	\$ 830,947		
New Growth	\$ 577,320	\$ 450,000		
<b>TOTAL LEVY LIMIT</b>	<b>\$ 33,237,896</b>	<b>\$ 34,518,843</b>		
Debt Exclusion	\$ 3,730,097	\$ 3,640,667		
Excess Levy Capacity	\$ (704,322)	\$ (539,451)		
<b>TOTAL MAXIMUM LEVY LIMIT</b>	<b>\$ 36,263,671</b>	<b>\$ 37,620,059</b>	<b>\$ 1,356,388</b>	<b>3.7%</b>
Reserve for Abatement (overlay)	\$ (320,340)	\$ (320,000)		
<b>NET PROPERTY TAXES RAISED</b>	<b>\$ 35,943,331</b>	<b>\$ 37,300,058</b>	<b>\$ 1,356,727</b>	<b>3.8%</b>
<b>STATE AID</b>				
Cherry Sheet Receipts	\$ 2,492,158	\$ 22,566,504		
Less Offsets	\$ (19,224)	\$ (21,868)		
Less Charges & Assessments	\$ (315,607)	\$ (359,180)		
<b>TOTAL NET STATE AID</b>	<b>\$ 2,157,327</b>	<b>\$ 2,185,456</b>	<b>\$ 28,129</b>	<b>1.3%</b>
<b>LOCAL RECEIPTS</b>				
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	\$ 149,900	\$ 19,900	15.3%
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	\$ 130,500	\$ 6,000	4.8%
Building Permits	\$ 362,000	\$ 365,000	\$ 3,000	0.8%
Other Licenses and Permits	\$ 148,000	\$ 151,000	\$ 3,000	2.0%
Fines and Forfeits	\$ 5,000	\$ 5,000	\$ -	0.0%
Investment Income	\$ 40,000	\$ 70,000	\$ 30,000	75.0%
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%
<b>TOTAL LOCAL RECEIPTS</b>	<b>\$ 3,923,037</b>	<b>\$ 3,832,244</b>	<b>\$ (90,793)</b>	<b>-2.3%</b>
<b>OFFSET RECEIPTS</b>				
Ambulance Fund Transfer	\$ 621,821	\$ 650,000	\$ 28,179	4.5%
PEG Cable Fund Transfer	\$ 161,876	\$ 153,155	\$ (8,721)	-5.4%
Special Education Stabilization Fund Transfer	\$ -	\$ 132,000	\$ 132,000	100.0%
Enterprise Funds Indirect Costs	\$ 94,341	\$ 97,309	\$ 2,968	3.1%
MELD Contribution	\$ 262,979	\$ 209,267	\$ (53,712)	-20.4%
<b>TOTAL OFFSET RECEIPTS</b>	<b>\$ 1,141,017</b>	<b>\$ 1,241,731</b>	<b>\$ 100,714</b>	<b>8.8%</b>
<b>TOTAL REVENUES</b>	<b>\$ 43,164,712</b>	<b>\$ 44,559,488</b>	<b>\$ 1,394,776</b>	<b>3.2%</b>



# FY 2024 Projected Operating Budget Revenues and Expenditures (continued)

## EXPENDITURES

	FY2023	FY2024		
	BUDGET	PROPOSED	\$ Change	% Change
<b>TOWN SERVICES</b>				
Personnel Services	\$ 7,739,618	\$ 7,819,494	\$ 79,876	1.0%
Contractual Services	\$ 2,955,567	\$ 2,967,907	\$ 12,340	0.4%
Retirement, Health Ins & Unclassified	\$ 3,157,517	\$ 3,471,401	\$ 313,884	9.9%
<b>TOTAL TOWN SERVICES</b>	<b>\$ 13,852,702</b>	<b>\$ 14,258,802</b>	<b>\$ 406,100</b>	<b>2.9%</b>
<b>TOWN DEBT SERVICE</b>	<b>\$ 4,212,643</b>	<b>\$ 3,805,330</b>	<b>\$ (407,313)</b>	<b>-9.7%</b>
<b>ELEMENTARY SCHOOLS</b>	<b>\$ 13,796,753</b>	<b>\$ 14,724,501</b>	<b>\$ 927,748</b>	<b>6.7%</b>
<b>MASCONOMET REGIONAL SCHOOL</b>				
MASCO Regional Assessment	\$ 10,477,590	\$ 10,896,460	\$ 418,870	4.0%
<b>TOTAL MASCONOMET ASSESSMENT</b>	<b>\$ 10,477,590</b>	<b>\$ 10,896,460</b>	<b>\$ 418,870</b>	<b>4.0%</b>
<b>ESSEX TECHNICAL SCHOOL</b>				
Essex Tech Regional Assessment	\$ 756,518	\$ 801,367	\$ 44,849	5.9%
Essex Tech Debt Service	\$ 68,506	\$ 73,028	\$ 4,522	6.6%
<b>TOTAL ESSEX TECHNICAL SCHOOL ASSESSMENT</b>	<b>\$ 825,024</b>	<b>\$ 874,395</b>	<b>\$ 49,371</b>	<b>6.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,164,712</b>	<b>\$ 44,559,488</b>	<b>\$ 1,394,776</b>	<b>3.2%</b>



# Three-Year Budget Projection

## TOWN OF MIDDLETON

### SUMMARY OF PROJECTED REVENUES AND EXPENDITURES

	FY2023	FY2024	FY2025	FY2026	FY2027
<b>Revenues</b>					
Property Tax Levy	\$36,263,671	\$37,620,058	\$39,129,522	\$40,500,733	\$42,009,980
State Aid	2,472,934	2,544,636	2,576,740	2,609,308	2,642,350
Local Receipts	3,923,037	3,832,244	3,841,244	3,853,724	3,866,703
Other Available Funds - General Fund	1,216,017	2,386,731	1,273,905	1,295,802	1,318,165
Free Cash (special articles only)	1,595,102	1,399,442	1,523,216	1,576,876	1,633,220
Other Available Funds - Enterprise Funds	312,389	1,317,977	374,754	379,399	384,123
<b>Total Revenues</b>	<b>\$45,783,150</b>	<b>\$49,101,087</b>	<b>\$48,719,381</b>	<b>\$50,215,842</b>	<b>\$51,854,542</b>
<b>Expenditures</b>					
General Government	\$ 2,441,565	\$ 2,509,115	\$ 2,555,854	\$ 2,603,631	\$ 2,652,471
Public Safety	4,969,164	4,896,151	5,009,427	5,125,464	5,244,329
Elementary Education	13,796,753	14,724,501	15,313,481	15,926,020	16,563,061
Public Works	1,940,979	1,982,177	2,016,846	2,052,238	2,088,369
Human Services	536,239	531,246	542,292	553,592	565,151
Culture & Recreation	734,638	797,026	813,073	829,483	846,263
Debt Service	4,212,643	3,805,330	4,010,178	4,045,225	4,134,975
Employee Benefits	2,891,917	3,142,901	3,391,384	3,664,495	3,958,949
Salary Reserve	34,600	33,686	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	11,770,855	12,355,721	12,969,785	13,614,676
Other Amounts to be Raised	358,340	358,000	358,000	358,000	358,000
State and County Assessments	315,607	359,180	365,102	371,172	377,394
Article from Available Funds	75,000	1,145,000	0	0	0
Articles from Free Cash	546,731	377,332	450,000	450,000	450,000
Capital Articles from Free Cash	1,048,371	1,022,110	1,073,216	1,126,876	1,183,220
Enterprise Funds	312,389	1,317,977	374,754	379,398	384,122
<b>Total Expenditures</b>	<b>\$45,783,150</b>	<b>\$49,101,087</b>	<b>\$49,012,329</b>	<b>\$50,869,904</b>	<b>\$52,869,212</b>
<b>Surplus/(Deficit)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ (292,948)</b>	<b>\$ (654,062)</b>	<b>\$ (1,014,671)</b>





# Town of Middleton Three-Year Revenue Projection

Revenue Projections	FY2023 Budgeted	FY2024 Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected
<b>PROPERTY TAX LEVY</b>					
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)	(539,451)	(448,807)	(467,564)	(485,556)
<b>TOTAL</b>	<b>\$ 36,263,671</b>	<b>\$37,620,058</b>	<b>\$39,129,522</b>	<b>\$40,500,733</b>	<b>\$42,009,980</b>
<b>STATE AID CHERRY SHEET</b>					
Chapter 70 Education Aid	\$ 1,726,991	\$ 1,769,171	\$ 1,786,863	\$ 1,804,731	\$ 1,822,779
Charter Tuition Reimbursement	2,354	2,978	2,978	2,978	2,978
Unrestricted General Government Aid	633,818	654,100	667,182	680,526	694,136
Veterans Benefits	14,796	14,849	14,849	14,849	14,849
Exemptions VBS and Elderly	62,080	66,498	67,828	69,185	70,568
State Owned Land	32,895	37,040	37,040	37,040	37,040
<b>TOTAL</b>	<b>\$ 2,472,934</b>	<b>\$ 2,544,636</b>	<b>\$ 2,576,740</b>	<b>\$ 2,609,308</b>	<b>\$ 2,642,350</b>
<b>ESTIMATED LOCAL RECEIPTS</b>					
Motor Vehicle Excise	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Other Excise- Room	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	149,900	149,900	149,900	149,900
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 - Cemeteries	40,000	40,000	40,000	40,000	40,000
Other Departmental Revenue	125,500	130,500	130,500	130,500	130,500
Building Permits	362,000	365,000	362,000	362,000	362,000
Other Licenses and Permits	148,000	151,000	151,000	151,000	151,000
Fines and Forfeits	5,000	5,000	5,000	5,000	5,000
Investment Income	40,000	70,000	70,000	70,000	70,000
Medicaid Reimbursement	20,000	20,000	20,000	20,000	20,000
Misc Recurring/Non Recurring	197,537	25,844	25,844	25,844	25,844
<b>TOTAL</b>	<b>\$ 3,923,037</b>	<b>\$ 3,832,244</b>	<b>\$ 3,841,244</b>	<b>\$ 3,853,724</b>	<b>\$ 3,866,703</b>
<b>AVAILABLE FUNDS/OTHER FINANCING ENTERPRISE FUNDS</b>					
For Water Enterprise Fund Budget	\$ 207,987	\$ 1,202,657	\$ 258,281	\$ 261,760	\$ 265,308
For Sewer Enterprise Fund Budget	104,402	115,320	116,473	117,638	118,814
<b>TOTAL</b>	<b>\$ 312,389</b>	<b>\$ 1,317,977</b>	<b>\$ 374,754</b>	<b>\$ 379,399</b>	<b>\$ 384,123</b>
<b>AVAILABLE FUNDS/OTHER FINANCING GENERAL FUND</b>					
Operating Budget Transfers	\$ 783,697	\$ 935,155	\$ 953,858	\$ 972,935	\$ 992,394
Warrant Articles from SRF's	75,000	625,000	0	0	0
Overlay Surplus	0	150,000	0	0	0
MELD	262,979	209,267	220,000	220,000	220,000
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
Stabilization Funds	0	370,000	0	0	0
<b>TOTAL</b>	<b>\$ 1,216,017</b>	<b>\$ 2,386,731</b>	<b>\$ 1,273,905</b>	<b>\$ 1,295,802</b>	<b>\$ 1,318,165</b>
<b>FREE CASH</b>					
Free Cash for Fiduciary Funds	\$ 402,000	\$ 350,000	\$ 450,000	\$ 450,000	\$ 450,000
Free Cash for Capital Warrant Articles	1,192,742	1,049,442	1,073,216	1,126,876	1,183,220
<b>TOTAL</b>	<b>\$ 1,595,102</b>	<b>\$ 1,399,442</b>	<b>\$ 1,523,216</b>	<b>\$ 1,576,876</b>	<b>\$ 1,633,220</b>
<b>TOTAL REVENUES</b>	<b>\$ 45,783,150</b>	<b>\$49,101,087</b>	<b>\$48,719,381</b>	<b>\$49,836,443</b>	<b>\$51,470,419</b>



# Town of Middleton Three-Year Expenditure Projection

Expenditure Projections	FY2023 Budgeted	FY2024 Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected
<b>GENERAL GOVERNMENT</b>					
Salaries & Wages	\$ 1,501,408	\$ 1,522,962	\$ 1,561,036	\$ 1,600,062	\$ 1,640,064
Finance Committee Reserve Fund	100,000	100,000	100,000	100,000	100,000
Other Expenses	825,157	866,453	875,118	883,869	892,707
Capital Outlay	15,000	19,700	19,700	19,700	19,700
<b>TOTAL</b>	<b>\$ 2,441,565</b>	<b>\$ 2,509,115</b>	<b>\$ 2,555,854</b>	<b>\$ 2,603,631</b>	<b>\$ 2,652,471</b>
<b>PUBLIC SAFETY</b>					
Salaries & Wages	\$ 4,321,569	\$ 4,339,662	\$ 4,448,154	\$ 4,559,357	\$ 4,673,341
Other Expenses	572,595	478,489	483,274	488,107	492,988
Capital Outlay	75,000	78,000	78,000	78,000	78,000
<b>TOTAL</b>	<b>\$ 4,969,164</b>	<b>\$ 4,896,151</b>	<b>\$ 5,009,427</b>	<b>\$ 5,125,464</b>	<b>\$ 5,244,329</b>
<b>EDUCATION</b>					
Salaries & Wages	\$ 9,832,931	\$ 10,391,344	\$ 10,806,998	\$ 11,239,278	\$ 11,688,849
Other Expenses	3,963,822	4,333,157	4,506,483	4,686,743	4,874,212
<b>TOTAL</b>	<b>\$ 13,796,753</b>	<b>\$ 14,724,501</b>	<b>\$ 15,313,481</b>	<b>\$ 15,926,020</b>	<b>\$ 16,563,061</b>
<b>REGIONAL SCHOOL ASSESSMENTS</b>					
Masconomet Assessment	\$ 10,477,590	\$ 10,896,460	11,441,283	12,013,347	12,614,015
Essex Tech Assessment	756,518	801,367	841,435	883,507	927,682
Essex Tech Debt	68,506	73,028	73,003	72,931	72,979
<b>TOTAL</b>	<b>\$ 11,302,614</b>	<b>\$ 11,770,855</b>	<b>\$ 12,355,721</b>	<b>\$ 12,969,785</b>	<b>\$ 13,614,676</b>
<b>PUBLIC WORKS &amp; FACILITIES</b>					
Salaries & Wages	\$ 1,000,066	\$ 1,002,491	\$ 1,027,553	\$ 1,053,242	\$ 1,079,573
Other Expenses	921,913	960,686	970,293	979,996	989,796
Capital Outlay	19,000	19,000	19,000	19,000	19,000
<b>TOTAL</b>	<b>\$ 1,940,979</b>	<b>\$ 1,982,177</b>	<b>\$ 2,016,846</b>	<b>\$ 2,052,238</b>	<b>\$ 2,088,369</b>
<b>HUMAN SERVICES</b>					
Salaries & Wages	\$ 387,897	\$ 382,233	\$ 391,789	\$ 401,584	\$ 411,623
Other Expenses	148,342	149,013	150,503	152,008	153,528
<b>TOTAL</b>	<b>\$ 536,239</b>	<b>\$ 531,246</b>	<b>\$ 542,292</b>	<b>\$ 553,592</b>	<b>\$ 565,151</b>
<b>CULTURE and RECREATION</b>					
Salaries & Wages	\$ 494,078	\$ 538,460	\$ 551,922	\$ 565,720	\$ 579,863
Other Expenses	240,560	258,566	261,152	263,763	266,401
<b>TOTAL</b>	<b>734,638</b>	<b>797,026</b>	<b>813,073</b>	<b>829,483</b>	<b>846,263</b>
<b>Debt Service- GF Prop 2 1/2 Exempt</b>					
Existing General Fund Debt- Exempt	\$ 3,927,609	\$ 3,491,761	\$ 3,772,359	\$ 3,816,531	\$ 3,964,331
Existing General Fund Debt- Non Exempt	\$ 285,034	\$ 313,569	\$ 237,819	\$ 228,694	\$ 170,644
<b>TOTAL</b>	<b>\$ 4,212,643</b>	<b>\$ 3,805,330</b>	<b>\$ 4,010,178</b>	<b>\$ 4,045,225</b>	<b>\$ 4,134,975</b>
<b>EMPLOYEE BENEFITS</b>					
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	879,882	985,468	1,103,724	1,236,171
Life insurance	2,600	2,450	2,450	2,450	2,450
Medicare (1.45%)	115,000	117,875	122,472	127,249	132,211
<b>TOTAL</b>	<b>\$ 2,891,917</b>	<b>\$ 3,142,901</b>	<b>\$ 3,391,384</b>	<b>\$ 3,664,495</b>	<b>\$ 3,958,949</b>
<b>SALARY RESERVE</b>					
Salary Reserve	\$ 34,600	\$ 33,686	\$ 25,000	\$ 25,000	\$ 25,000
<b>TOTAL</b>	<b>\$ 34,600</b>	<b>\$ 33,686</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>



Expenditure Projections (cont.)	FY2023 Adopted	FY2024 Proposed	FY2025 Projected	FY2026 Projected	FY2027 Projected
<b>PROPERTY/LIABILITY INSURANCES</b>					
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)
<b>TOTAL</b>	<b>\$ 265,600</b>	<b>\$ 328,500</b>	<b>\$ 358,000</b>	<b>\$ 389,525</b>	<b>\$ 423,231</b>
<b>OTHER AMOUNTS TO BE RAISED</b>					
Overlay	\$ 320,340	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000
Tax Title	38,000	38,000	38,000	38,000	38,000
<b>TOTAL</b>	<b>\$ 358,340</b>	<b>\$ 358,000</b>	<b>\$ 358,000</b>	<b>\$ 358,000</b>	<b>\$ 358,000</b>
<b>STATE AND COUNTY ASSESSMENTS</b>					
Mosquito Control	\$ 57,477	\$ 58,311	\$ 58,311	\$ 58,311	\$ 58,311
Air Pollution	3,878	3,953	3,953	3,953	3,953
Metropolitan Area Planning Council	4,718	4,888	4,888	4,888	4,888
RMV Non-Renewal Surcharge	3,500	4,840	4,840	4,840	4,840
MBTA	225,819	236,886	242,808	248,878	255,100
School Choice Sending Tuition	-	29,016	29,016	29,016	29,016
Charter School Sending Tuition	20,215	21,286	21,286	21,286	21,286
<b>TOTAL</b>	<b>\$ 315,607</b>	<b>\$ 359,180</b>	<b>\$ 365,102</b>	<b>\$ 371,172</b>	<b>\$ 377,394</b>
<b>WATER ENTERPRISE</b>					
Salaries & Wages	\$ 88,557	\$ 88,557	\$ 93,040	\$ 95,366	\$ 97,750
Other Expenses	114,100	114,100	115,241	116,393	117,557
Existing Debt Service	5,330	-	-	-	-
Enterprise Fund Retained Earnings	-	1,000,000	50,000	50,000	50,000
<b>TOTAL</b>	<b>\$ 207,987</b>	<b>\$ 1,202,657</b>	<b>\$ 258,281</b>	<b>\$ 261,760</b>	<b>\$ 265,308</b>
<b>SEWER ENTERPRISE</b>					
Other Expenses	\$ 104,402	\$ 115,320	\$ 116,473	\$ 117,638	\$ 118,814
<b>TOTAL</b>	<b>\$ 104,402</b>	<b>\$ 115,320</b>	<b>\$ 116,473</b>	<b>\$ 117,638</b>	<b>\$ 118,814</b>
<b>ARTICLES FROM OTHER AVAILABLE FUNDS</b>					
Articles from SRF's	\$ 75,000	\$ 625,000	\$ -	\$ -	\$ -
Articles from overlay reserves	-	150,000	-	-	-
Articles from Stabilization Fund(s)	-	370,000	-	-	-
<b>TOTAL</b>	<b>\$ 75,000</b>	<b>\$ 1,145,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ARTICLES FROM FREE CASH</b>					
General Stabilization Fund	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Capital Stabilization Fund	50,000	-	50,000	50,000	50,000
Retirement Stabilization Fund	50,000	-	-	-	-
OPEB Fund	150,000	100,000	100,000	100,000	100,000
SPED Stabilization Fund	52,000	-	-	-	-
Facilities Complex Stabilization Fund	50,000	250,000	250,000	250,000	250,000
Town Meeting Supplemental Appropriations (PY budget)	69,731	27,332	-	-	-
Retro Pay	75,000	-	-	-	-
<b>TOTAL</b>	<b>\$ 546,731</b>	<b>\$ 377,332</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>
<b>CAPITAL ARTICLES FROM FREE CASH</b>					
Capital Outlay	\$ 942,371	\$ 1,022,110	\$ 1,073,216	\$ 1,126,876	\$ 1,183,220
Capital Outlay Special Town Meeting	106,000	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,048,371</b>	<b>\$ 1,022,110</b>	<b>\$ 1,073,216</b>	<b>\$ 1,126,876</b>	<b>\$ 1,183,220</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 45,783,150</b>	<b>\$ 49,101,087</b>	<b>\$ 49,012,329</b>	<b>\$ 50,869,904</b>	<b>\$ 52,869,212</b>



## 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	152.44	153.74	1.30
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
<b>Total FTE</b>	<b>262.60</b>	<b>260.53</b>	<b>254.83</b>	<b>-5.70</b>

## Description of Changes

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



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# **FUND SUMMARIES**

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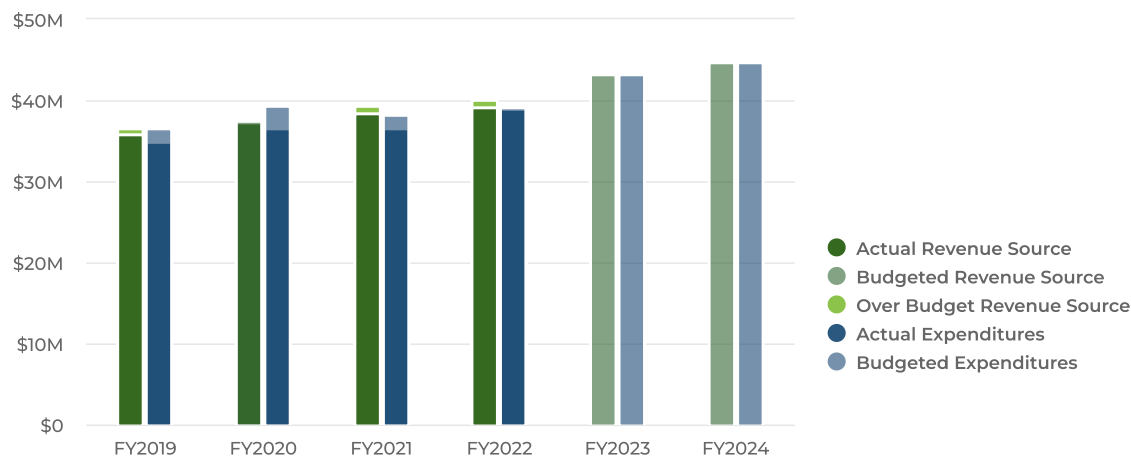


# General Fund

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

## Summary

The Town of Middleton is projecting \$44.88M of revenue in FY2024, which represents a 3.4% increase over the prior year. Budgeted expenditures are projected to increase by 3.4% or \$1.47M to \$44.88M in FY2024.



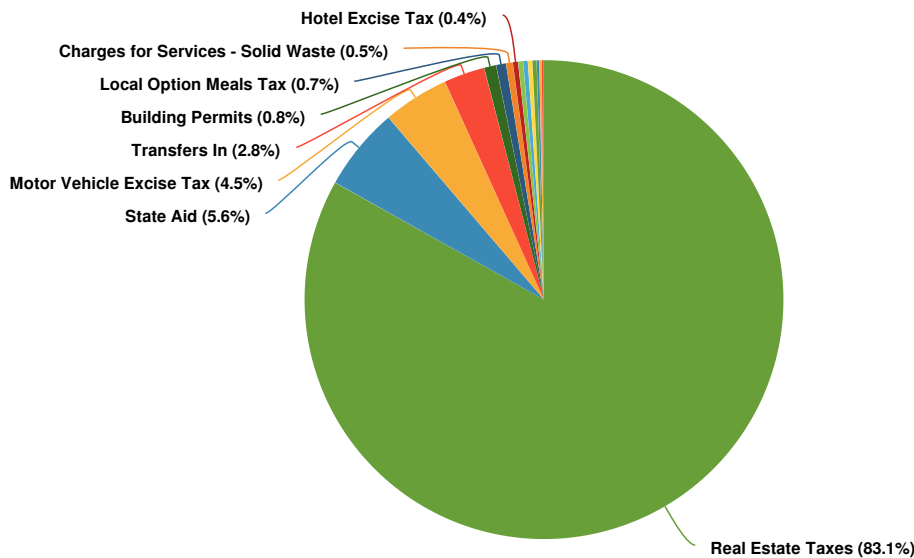
## Revenues

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.

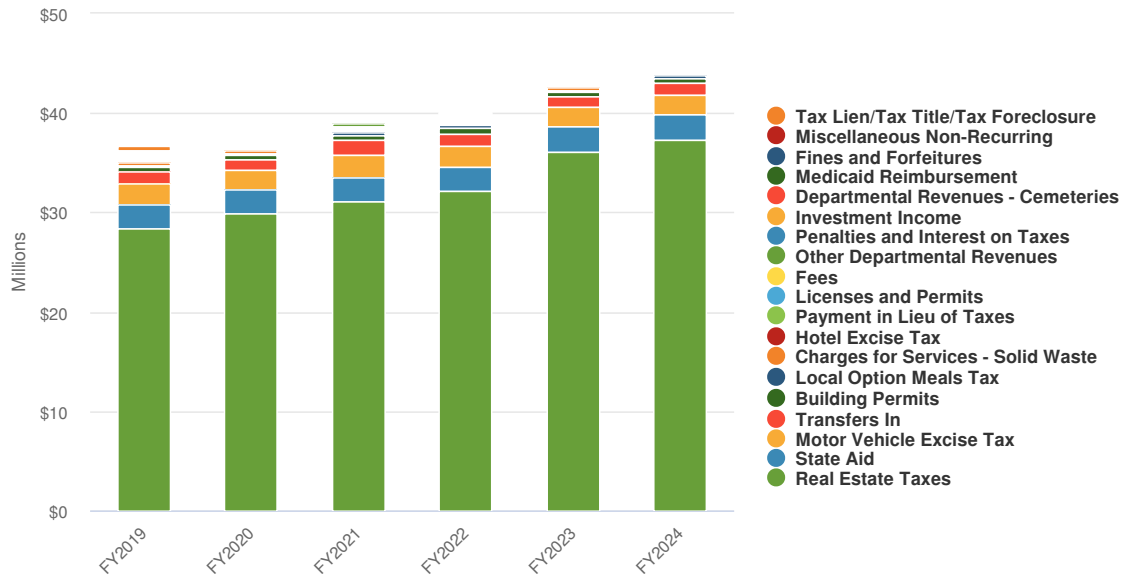
For all local receipts budgeted (for a full list please see FY24 Operating Projections), the Town uses historical data to determine if there is a visible trend. If there is not a clear historical trend of actual revenues collected, the Town will utilize the prior year's budget as long as the revenues 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	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Real Estate Taxes	\$32,123,658	\$36,125,929	\$37,316,828	\$1,190,899	3.3%
Tax Lien/Tax Title/Tax Foreclosure	\$104,433	\$0	\$0	\$0	0%
Motor Vehicle Excise Tax	\$2,139,512	\$2,000,000	\$2,000,000	\$0	0%
Hotel Excise Tax	\$131,987	\$110,000	\$160,000	\$50,000	45.5%
Local Option Meals Tax	\$290,424	\$250,000	\$300,000	\$50,000	20%
Penalties and Interest on Taxes	\$90,302	\$80,000	\$80,000	\$0	0%
Payment in Lieu of Taxes	\$131,297	\$130,000	\$149,900	\$19,900	15.3%
Transfers In	\$1,215,756	\$1,141,017	\$1,241,731	\$100,714	8.8%
Fees	\$139,827	\$135,000	\$135,000	\$0	0%
Charges for Services - Solid Waste	\$220,475	\$210,000	\$210,000	\$0	0%
Departmental Revenues - Cemeteries	\$41,738	\$40,000	\$40,000	\$0	0%
Other Departmental Revenues	\$205,242	\$125,500	\$130,500	\$5,000	4%
Licenses and Permits	\$157,420	\$138,000	\$141,000	\$3,000	2.2%
Building Permits	\$552,340	\$362,000	\$365,000	\$3,000	0.8%
Fines and Forfeitures	\$9,982	\$5,000	\$5,000	\$0	0%
Investment Income	\$48,481	\$40,000	\$70,000	\$30,000	75%
State Aid	\$2,492,771	\$2,472,934	\$2,516,655	\$43,721	1.8%
Medicaid Reimbursement	\$63,960	\$20,000	\$20,000	\$0	0%
<b>Total Revenue Source:</b>	<b>\$40,159,604</b>	<b>\$43,385,380</b>	<b>\$44,881,614</b>	<b>\$1,496,234</b>	<b>3.4%</b>

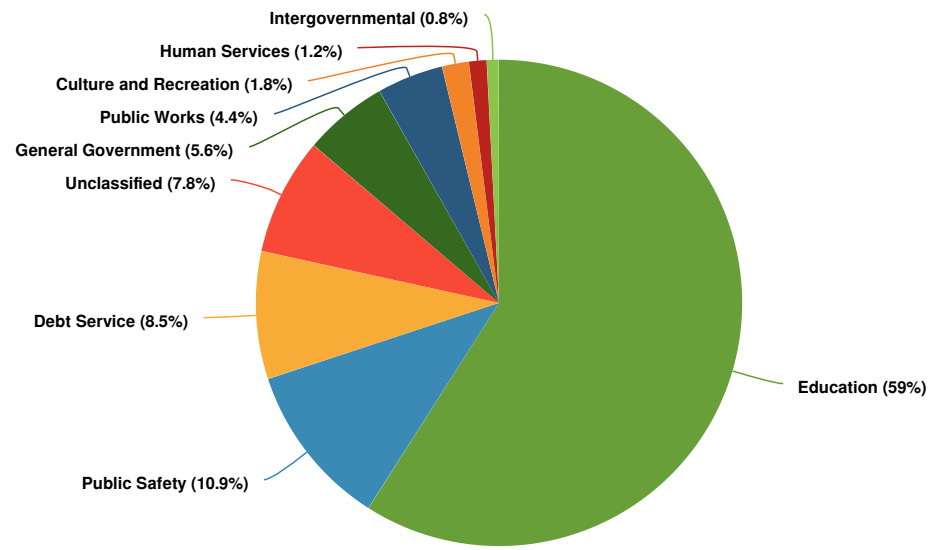




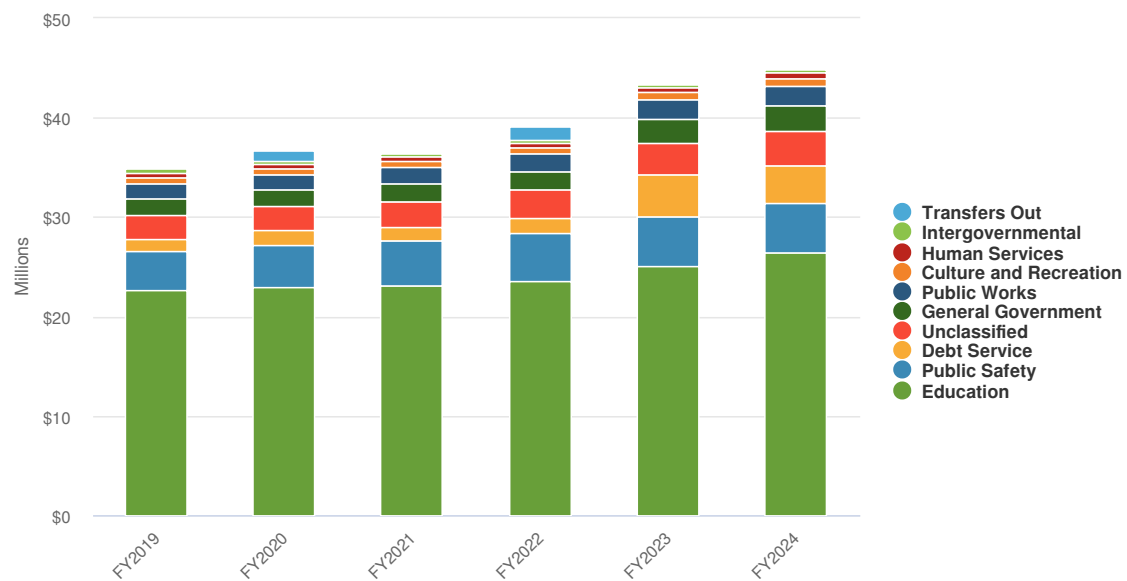
# Expenditures by Function

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

## Budgeted Expenditures by Function



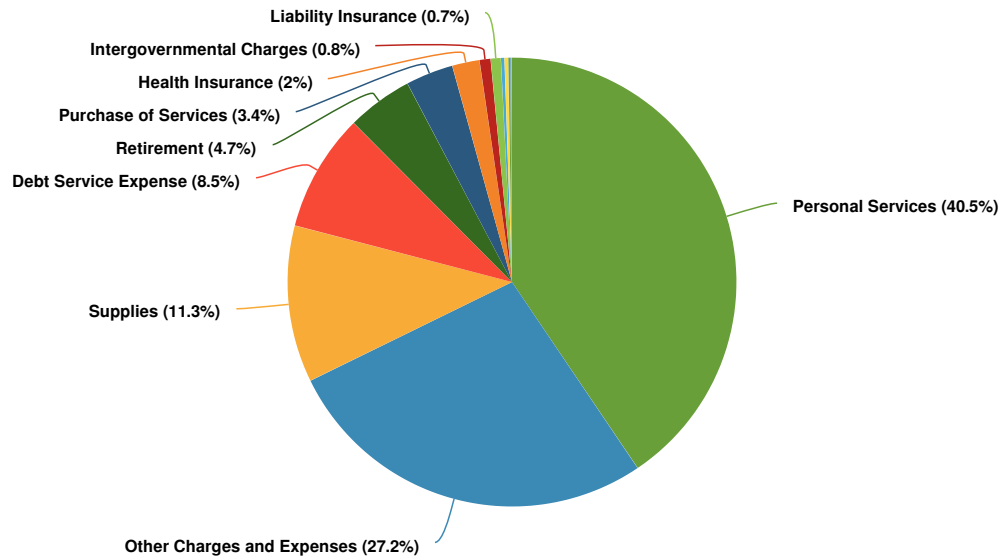
## Budgeted and Historical Expenditures by Function



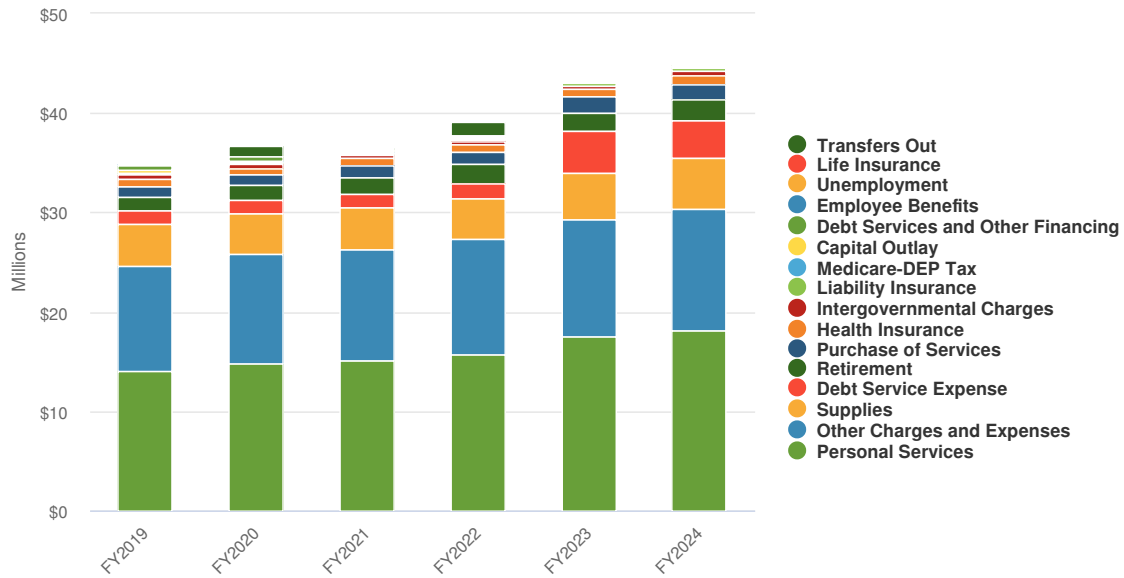
Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
General Government	\$1,817,855	\$2,441,565	\$2,509,115	\$67,550	2.8%
Public Safety	\$4,725,109	\$4,946,164	\$4,896,151	-\$50,013	-1%
Education	\$23,621,407	\$25,099,367	\$26,495,357	\$1,395,990	5.6%
Public Works	\$1,720,697	\$1,940,979	\$1,982,177	\$41,198	2.1%
Human Services	\$442,795	\$536,239	\$531,246	-\$4,993	-0.9%
Culture and Recreation	\$642,389	\$734,638	\$797,026	\$62,388	8.5%
Debt Service	\$1,549,598	\$4,212,643	\$3,805,331	-\$407,312	-9.7%
Intergovernmental	\$314,519	\$317,114	\$360,124	\$43,010	13.6%
Transfers Out	\$1,338,800	\$0	\$0	\$0	0%
Unclassified	\$2,936,842	\$3,182,517	\$3,505,087	\$322,570	10.1%
<b>Total Expenditures:</b>	<b>\$39,110,011</b>	<b>\$43,411,226</b>	<b>\$44,881,614</b>	<b>\$1,470,388</b>	<b>3.4%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



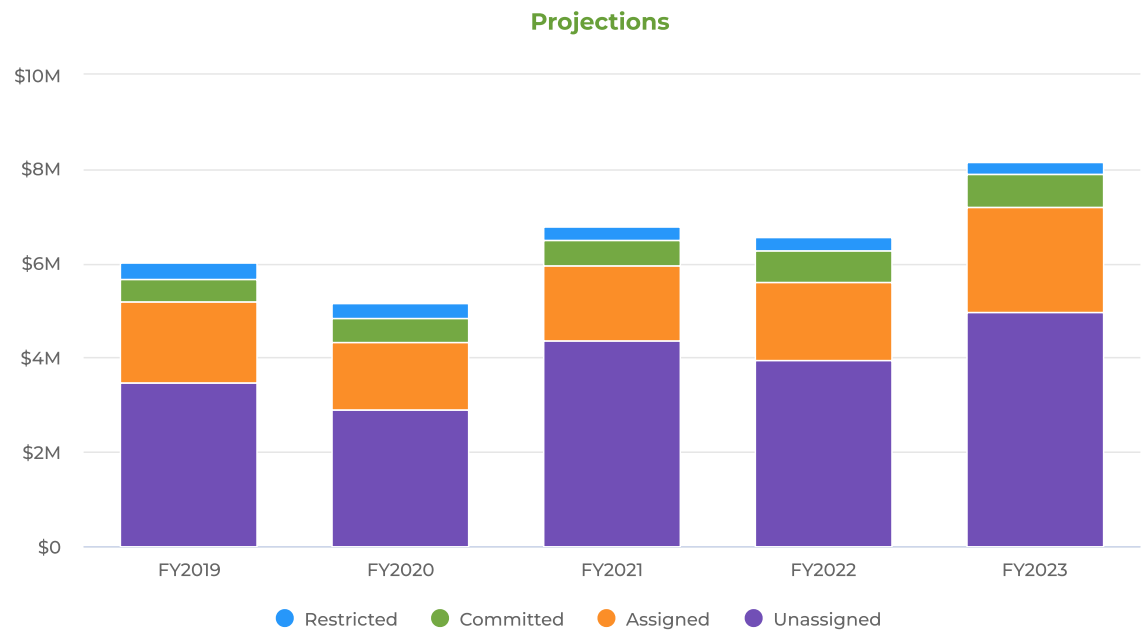
## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Liability Insurance	\$227,841	\$265,600	\$328,500	\$62,900	23.7%
Medicare-DEP Tax	\$104,453	\$115,000	\$117,875	\$2,875	2.5%
Life Insurance	\$2,268	\$2,600	\$2,450	-\$150	-5.8%
Health Insurance	\$733,530	\$876,778	\$879,882	\$3,104	0.4%
Unemployment	\$7,249	\$15,000	\$15,000	\$0	0%
Retirement	\$1,847,976	\$1,882,539	\$2,127,694	\$245,155	13%
Employee Benefits	\$13,525	\$25,000	\$33,686	\$8,686	34.7%
Transfers Out	\$1,338,800	\$0	\$0	\$0	0%
Debt Services and Other Financing	\$176,137	\$68,506	\$67,215	-\$1,291	-1.9%
Debt Service Expense	\$1,549,598	\$4,212,643	\$3,805,331	-\$407,312	-9.7%
Personal Services	\$15,740,176	\$17,514,949	\$18,197,152	\$682,203	3.9%
Purchase of Services	\$1,284,849	\$1,572,182	\$1,539,451	-\$32,731	-2.1%
Supplies	\$4,145,500	\$4,709,729	\$5,074,113	\$364,384	7.7%
Intergovernmental Charges	\$314,519	\$317,114	\$360,124	\$43,010	13.6%
Other Charges and Expenses	\$11,540,815	\$11,724,586	\$12,216,441	\$491,855	4.2%
Capital Outlay	\$82,775	\$109,000	\$116,700	\$7,700	7.1%
<b>Total Expense Objects:</b>	<b>\$39,110,011</b>	<b>\$43,411,226</b>	<b>\$44,881,614</b>	<b>\$1,470,388</b>	<b>3.4%</b>

# Fund Balance

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



	FY2023
Fund Balance	—
Unassigned	\$4,974,357
Assigned	\$2,221,383
Committed	\$707,142
Restricted	\$258,440
Total Fund Balance:	\$8,161,322



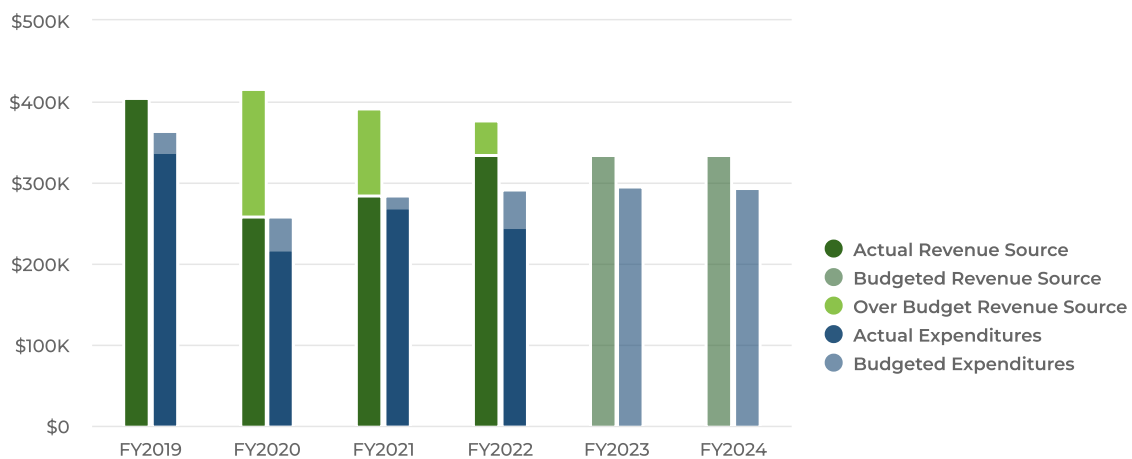


## Water

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.

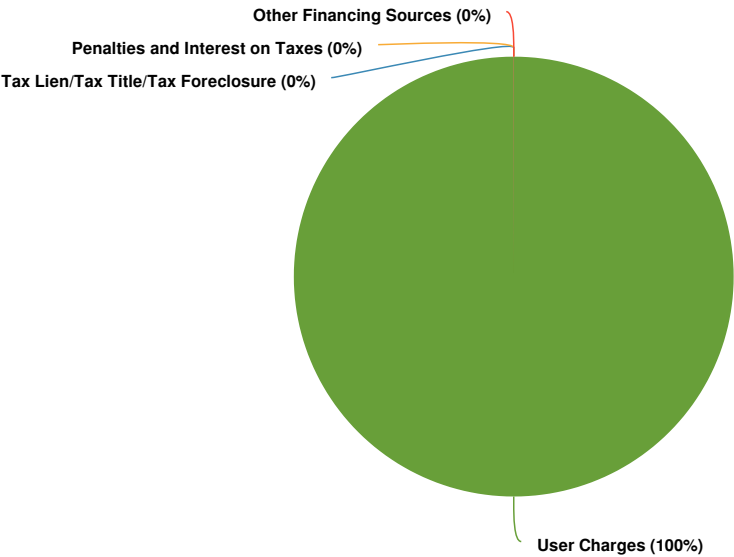
### Summary

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

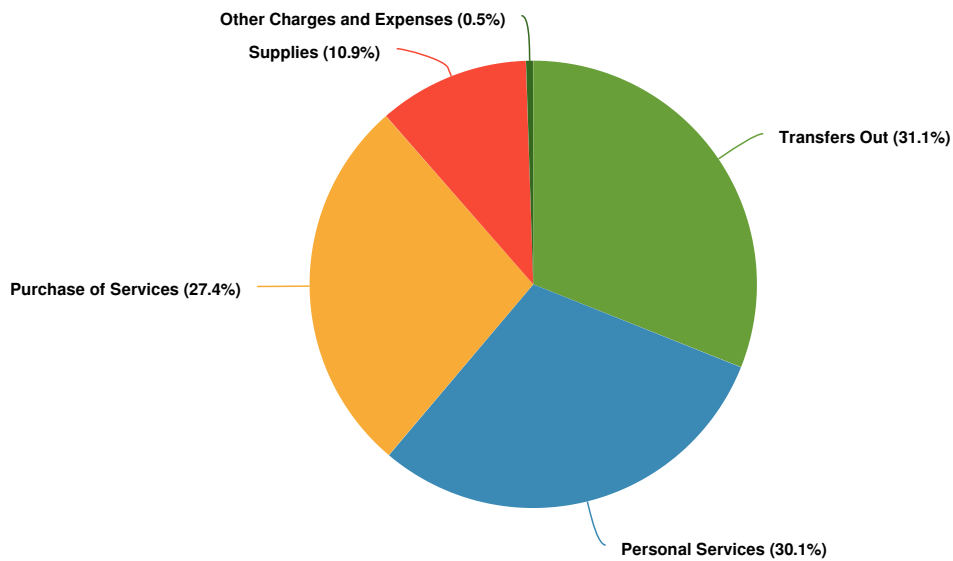


Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Tax Lien/Tax Title/Tax Foreclosure	\$5,545	\$0	\$0	\$0	0%
Penalties and Interest on Taxes	\$257	\$0	\$0	\$0	0%
User Charges	\$372,348	\$335,000	\$335,000	\$0	0%
Other Financing Sources	\$0	\$0	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$378,150</b>	<b>\$335,000</b>	<b>\$335,000</b>	<b>\$0</b>	<b>0%</b>

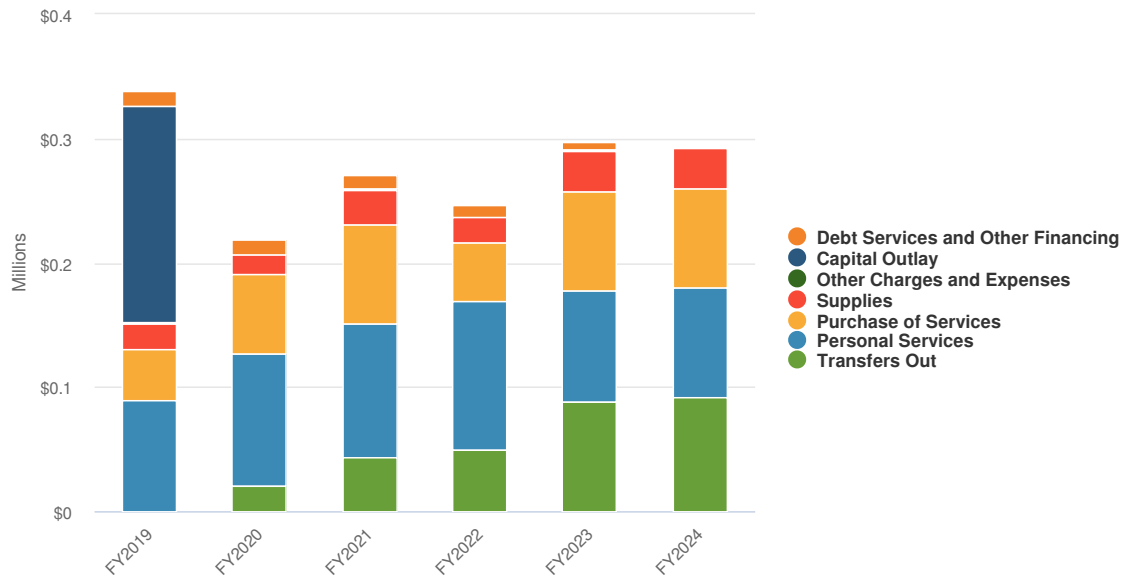


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

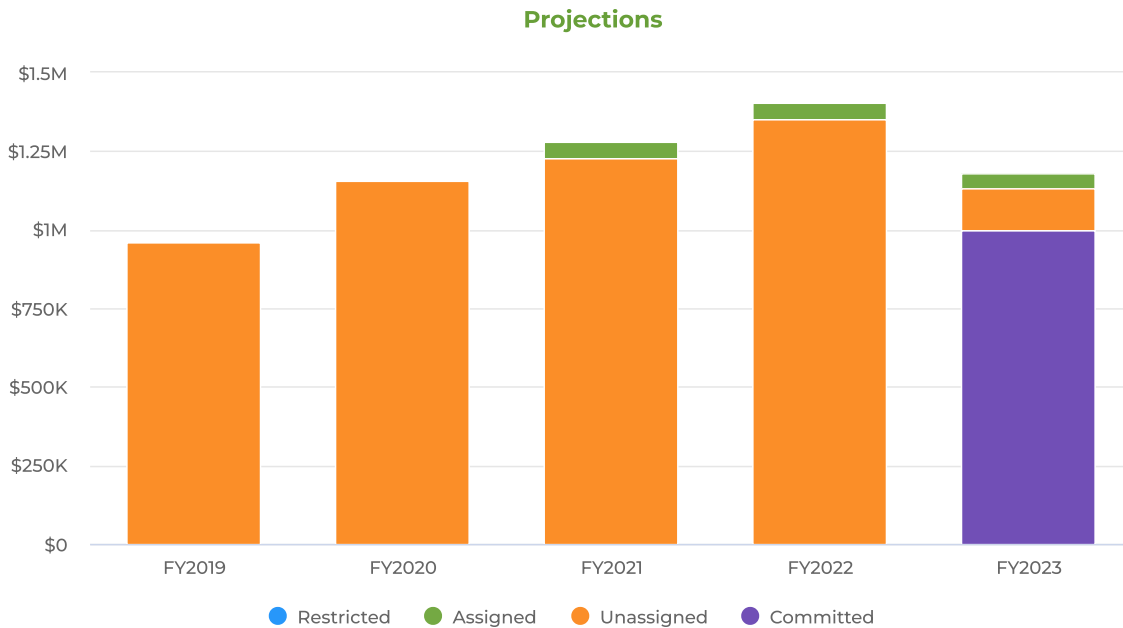


## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Transfers Out	\$50,104	\$88,708	\$91,266	\$2,558	2.9%
Debt Services and Other Financing	\$10,305	\$5,330	\$0	-\$5,330	-100%
Personal Services	\$119,330	\$88,557	\$88,557	\$0	0%
Purchase of Services	\$46,709	\$80,500	\$80,500	\$0	0%
Supplies	\$20,451	\$32,100	\$32,100	\$0	0%
Other Charges and Expenses	\$160	\$1,500	\$1,500	\$0	0%
<b>Total Expense Objects:</b>	<b>\$247,059</b>	<b>\$296,695</b>	<b>\$293,923</b>	<b>-\$2,772</b>	<b>-0.9%</b>

## Fund Balance



	FY2023
<b>Fund Balance</b>	—
Unassigned	\$132,285
Assigned	\$50,000
Committed	\$1,000,000
Restricted	\$0
<b>Total Fund Balance:</b>	<b>\$1,182,285</b>





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# DEPARTMENTS

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# General Government

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

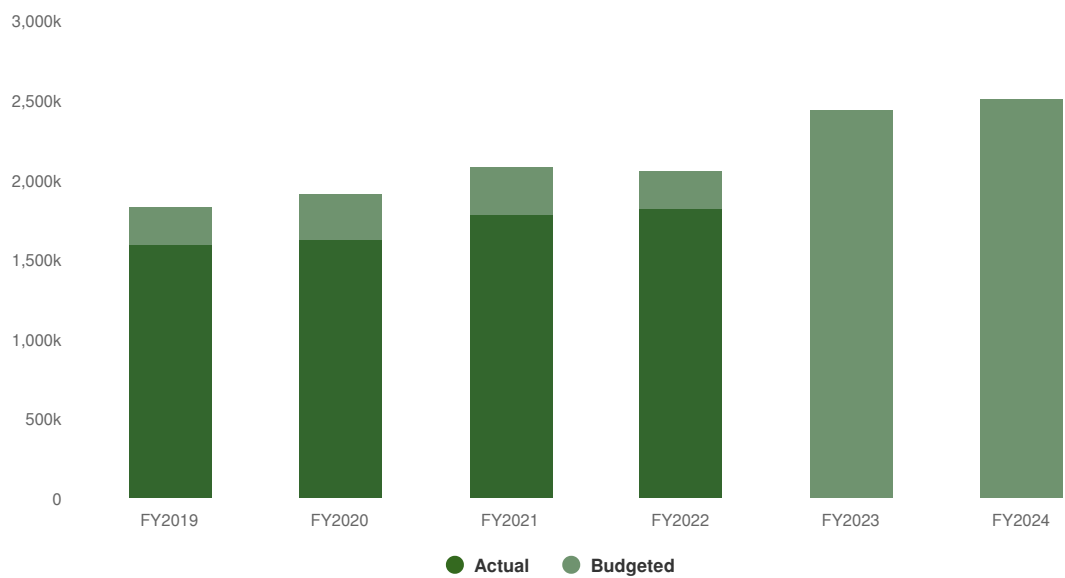
## Expenditures Summary

\$2,509,115

\$67,550

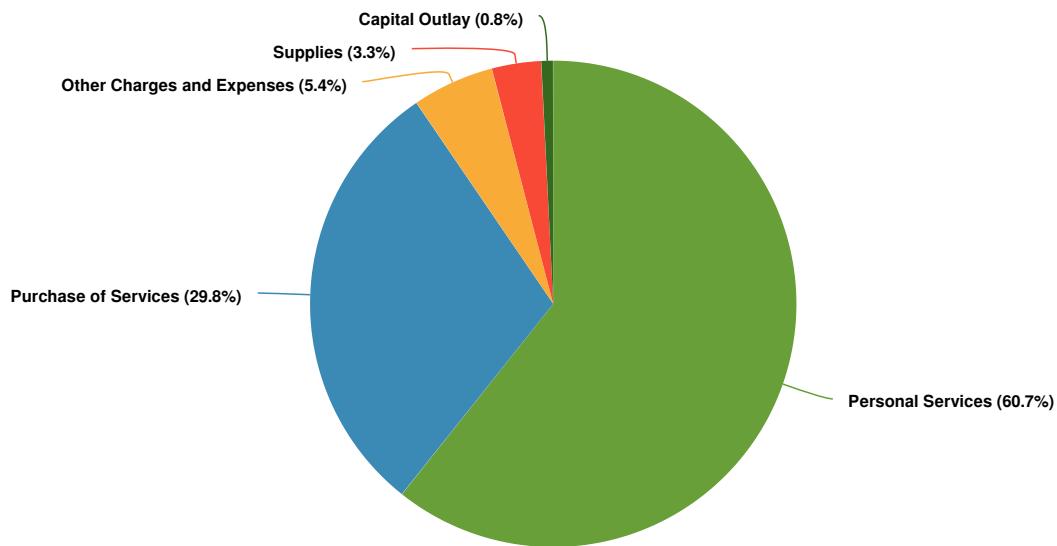
(2.77% vs. prior year)

General Government Proposed and Historical Budget vs. Actual

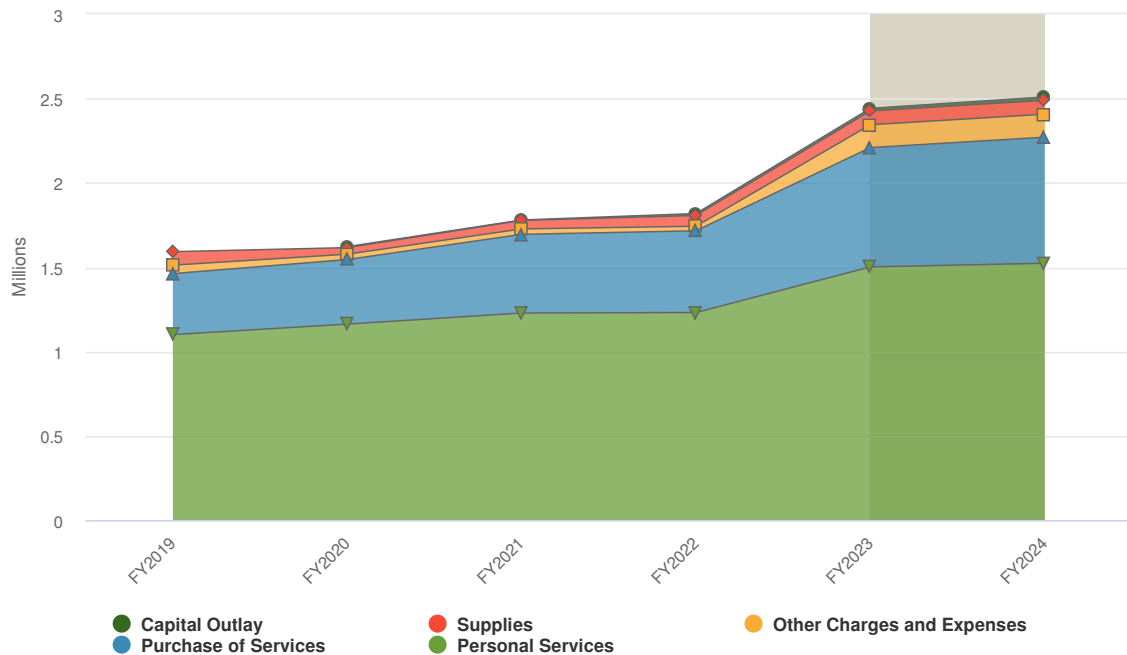


# Expenditures by Expense Type

## 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

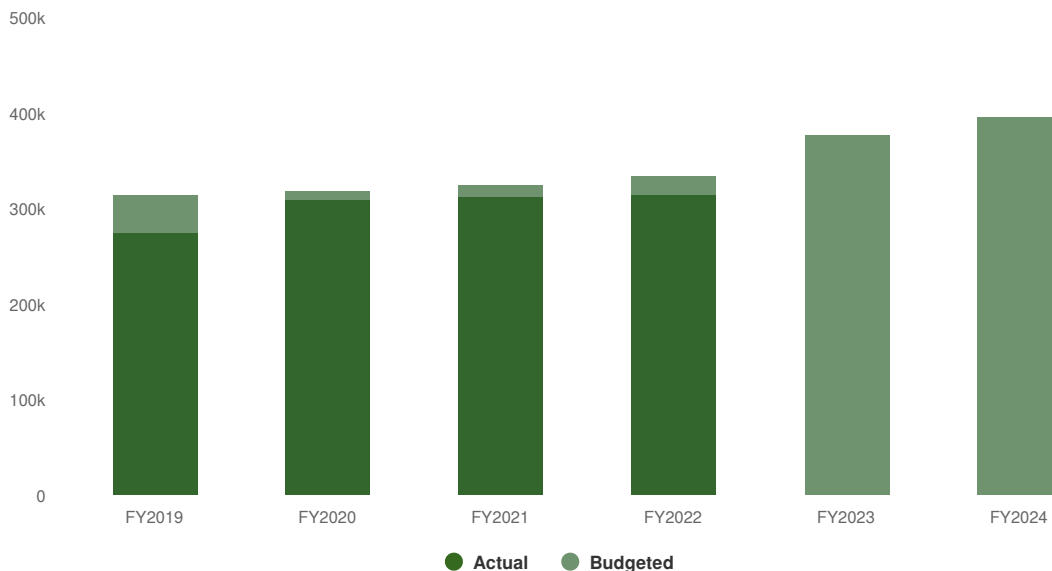
The Town Administrator is appointed by the five member Select Board. The Town Administrator is the full-time Chief Administrative Officer of the Town and the Town's Chief Procurement Officer. The Town Administrator's Office oversees the day to day operations of the Town and represents the Select Board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

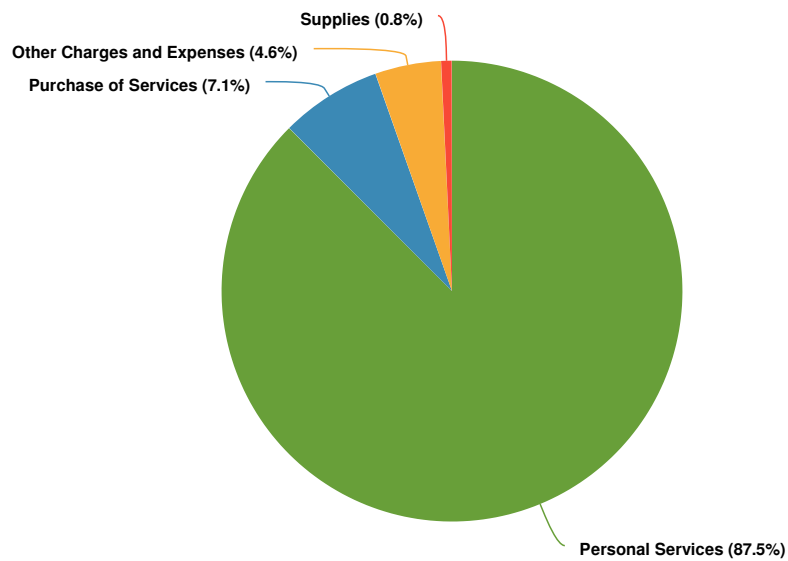
**\$396,574** **\$18,534**  
(4.90% vs. prior year)

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

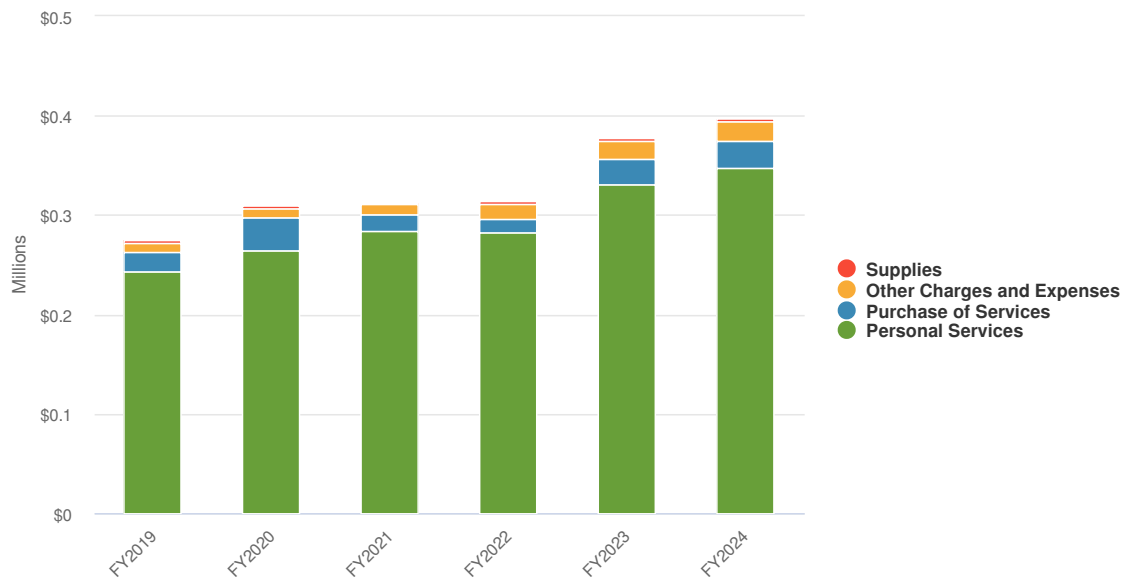


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



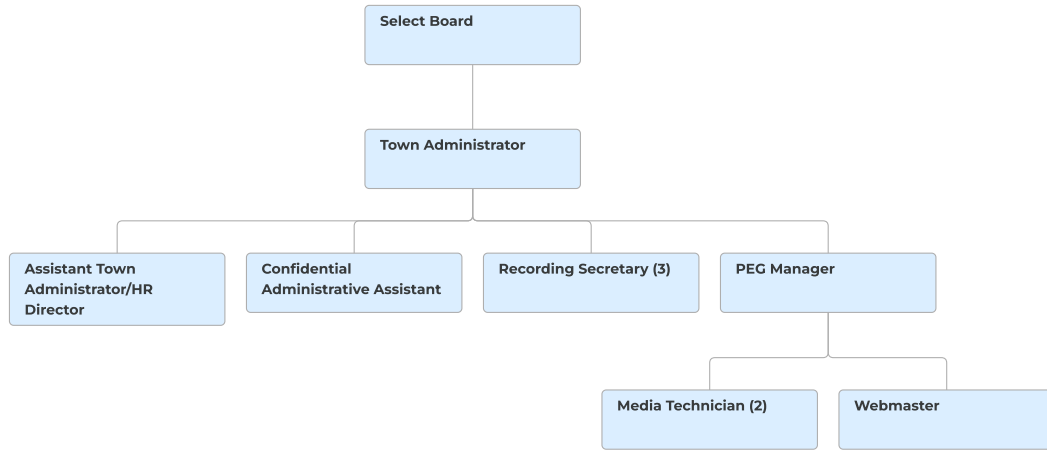
## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Personal Services</b>					
SALARIES & WAGES	\$87,175	\$112,356	\$114,733	\$2,377	2.1%
DEPT. HEAD SALARY	\$164,639	\$178,000	\$190,000	\$12,000	6.7%
SELECTMEN SALARIES	\$8,099	\$8,500	\$8,500	\$0	0%
PART TIME	\$23,246	\$31,324	\$33,806	\$2,482	7.9%
<b>Total Personal Services:</b>	<b>\$283,159</b>	<b>\$330,180</b>	<b>\$347,039</b>	<b>\$16,859</b>	<b>5.1%</b>
<b>Purchase of Services</b>					
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%
<b>Total Purchase of Services:</b>	<b>\$12,938</b>	<b>\$26,400</b>	<b>\$28,150</b>	<b>\$1,750</b>	<b>6.6%</b>
<b>Supplies</b>					
CENTRAL OFFICE SUPPLIES	\$2,952	\$3,000	\$3,000	\$0	0%
<b>Total Supplies:</b>	<b>\$2,952</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>	<b>0%</b>
<b>Other Charges and Expenses</b>					
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%
<b>Total Other Charges and Expenses:</b>	<b>\$14,901</b>	<b>\$18,460</b>	<b>\$18,385</b>	<b>-\$75</b>	<b>-0.4%</b>
<b>Total Expense Objects:</b>	<b>\$313,950</b>	<b>\$378,040</b>	<b>\$396,574</b>	<b>\$18,534</b>	<b>4.9%</b>



## Organizational Chart



## Department FTE Count

FTE%	FY22	FY23	FY24
<b>Town Administrator</b>	1.00	1.00	1.00
<b>Assistant Town Administrator/HR Director</b>	1.00	1.00	1.00
<b>Administrative Secretary</b>	0.49	0.49	0.49

## Fiscal Year 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 the 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

<b>Metrics</b>	<b>FY 21 Actuals</b>	<b>FY 22 Actuals</b>	<b>FY 23 (in progress)</b>	<b>FY 24 Projected</b>
Number of Select Board Meetings	32	30	28	12
Number of Minutes Processed	148	157	120	150
Number of News Flashes Published	190	79	76	80
Number of Appointment Certificates Processed	14	98	39	45
Number of Liquor Licences Processed	21	21	22	22
Number of 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.

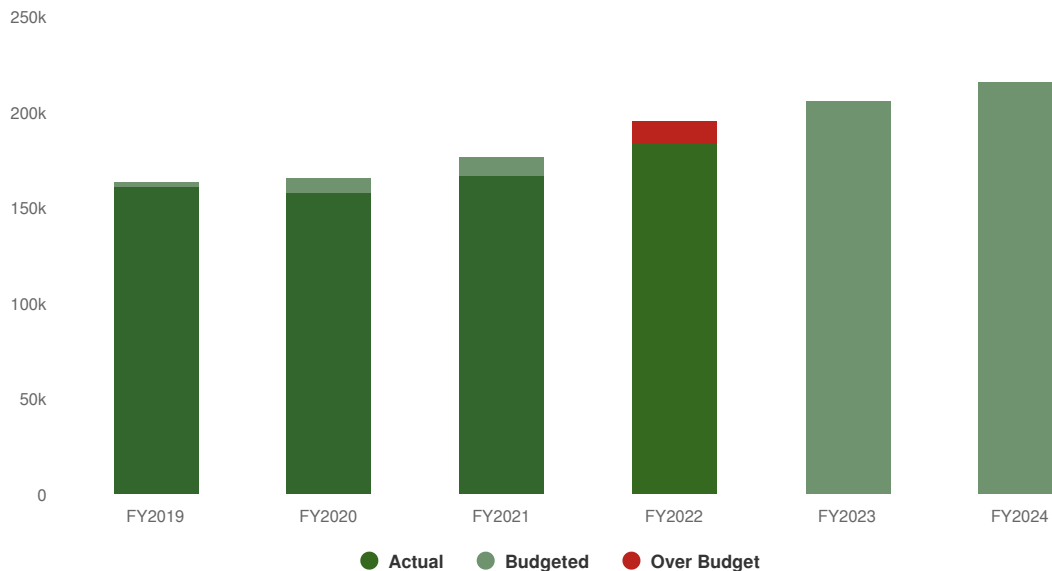
### Expenditures Summary

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.

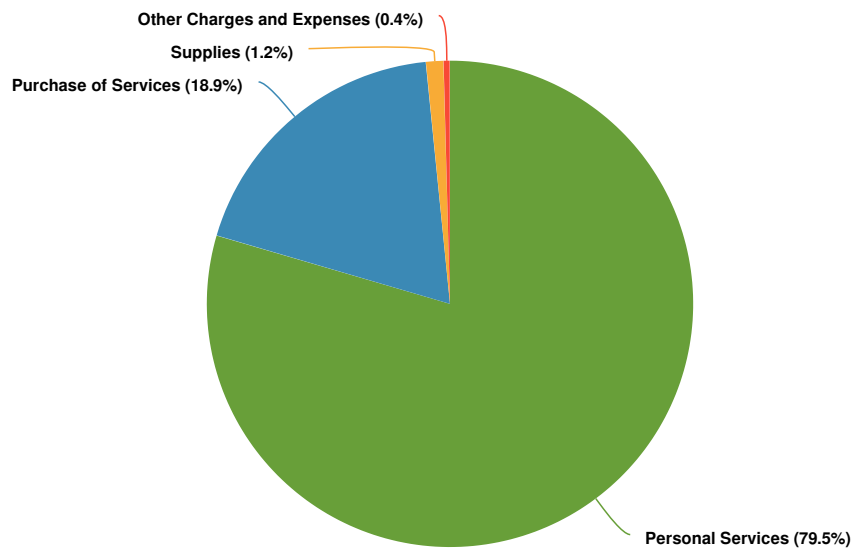
**\$215,836** **\$10,029**  
(4.87% vs. prior year)

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

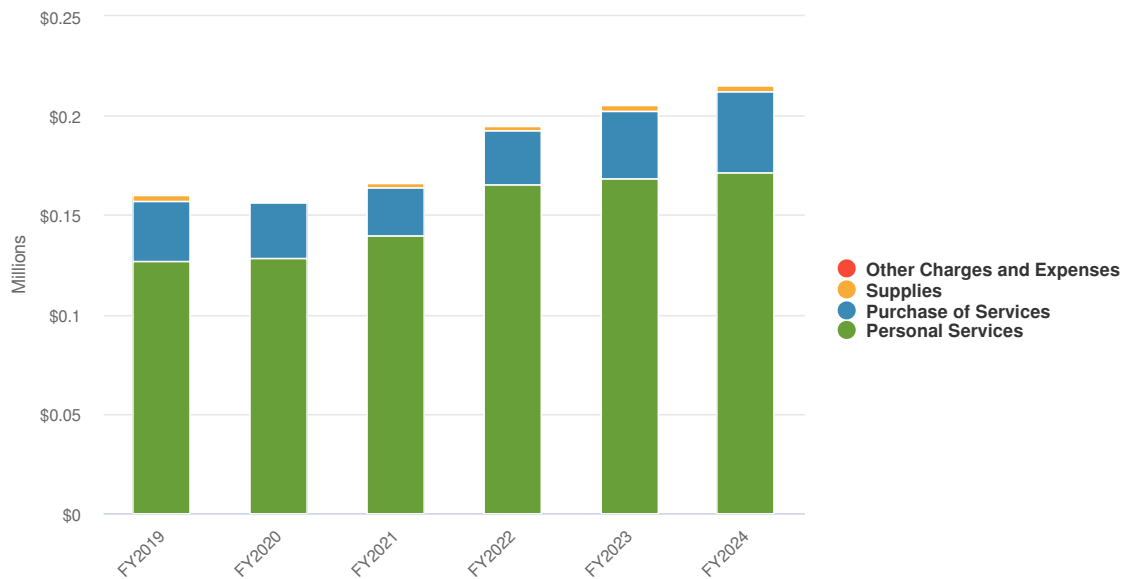


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

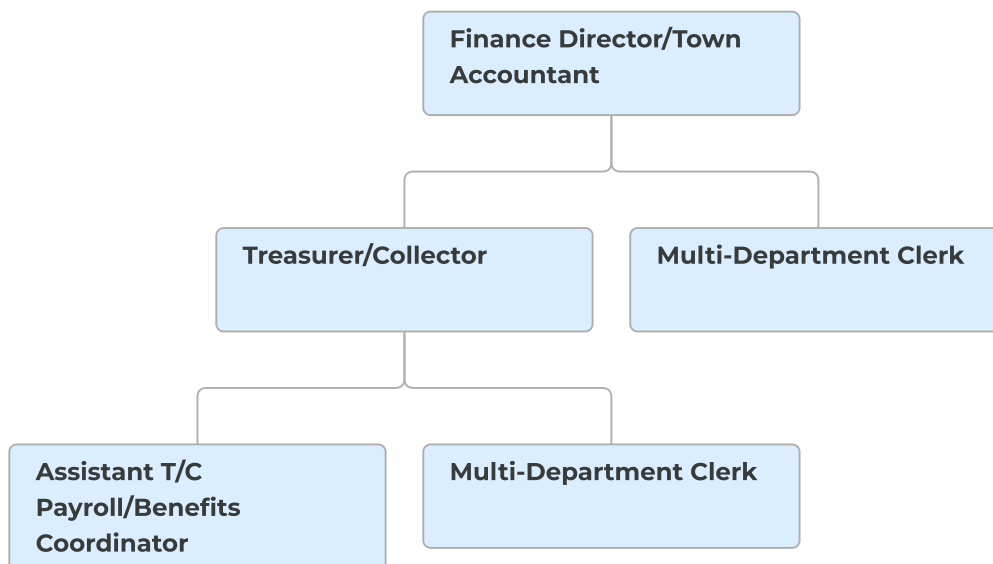


## Budgeted and Historical Expenditures by Expense Type



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

## 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 approved.
- 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..)
- Continue to reconcile the Facilities Complex project accounts for accuracy and arbitrage requirements.

## 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:

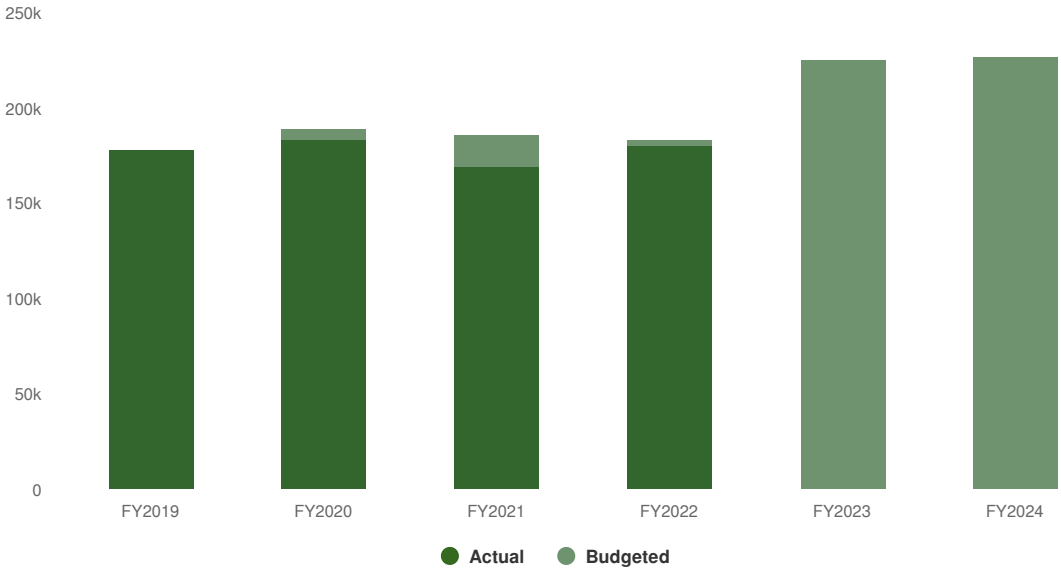
- Apply Assessment Administration practices to the appraisal of real and personal property and to maintain the level of assessment at its full and fair cash value as required by the laws of the Commonwealth of Massachusetts and Department of Revenue requirements.
- Develop and maintain accurate and historical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

**\$226,306** **\$1,390**  
(0.62% vs. prior year)



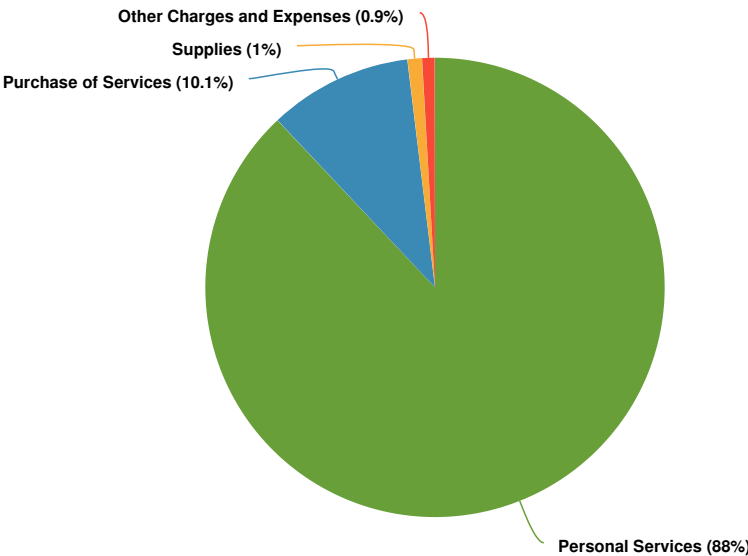
Board of Assessors Proposed and Historical Budget vs. Actual



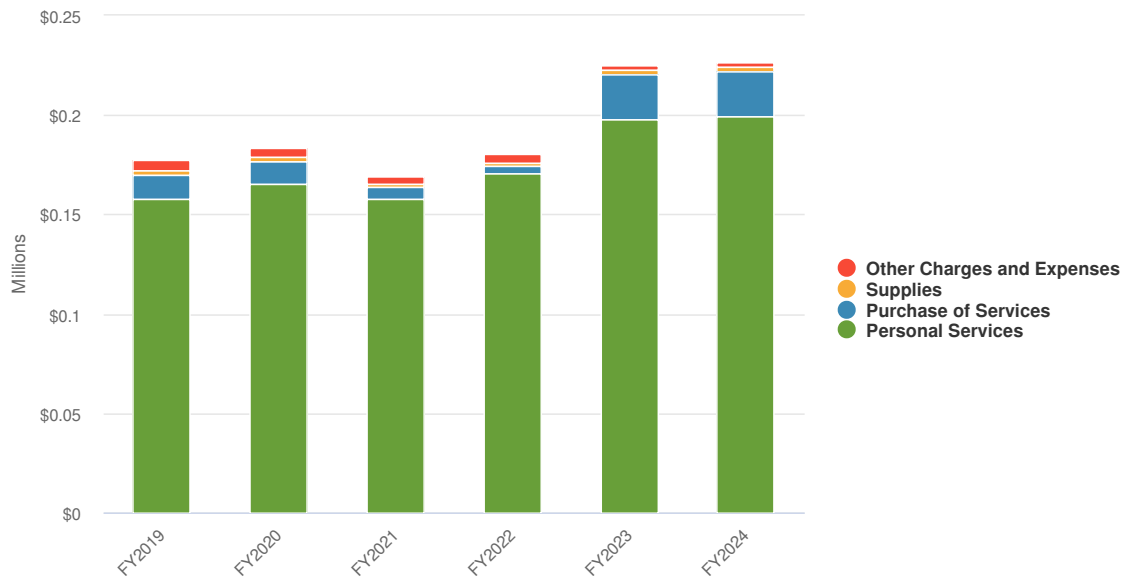
Contractual services moved from capital budget to operating budget in FY23.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

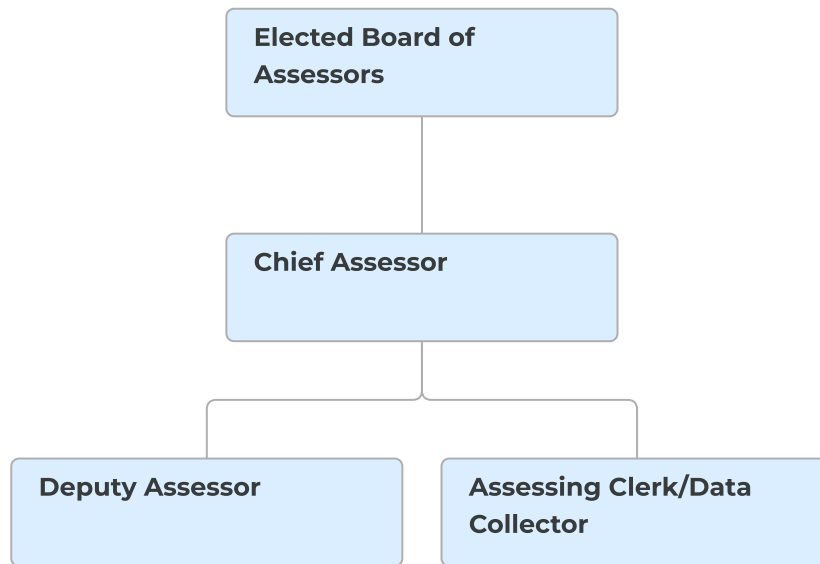


Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Personal Services</b>					
SALARIES & WAGES	\$54,601	\$61,889	\$59,696	-\$2,193	-3.5%
DEPT. HEAD SALARY	\$88,753	\$107,115	\$109,388	\$2,273	2.1%
PART TIME	\$27,147	\$29,012	\$30,012	\$1,000	3.4%
<b>Total Personal Services:</b>	<b>\$170,501</b>	<b>\$198,016</b>	<b>\$199,096</b>	<b>\$1,080</b>	<b>0.5%</b>
<b>Purchase of Services</b>					
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%
<b>Total Purchase of Services:</b>	<b>\$4,198</b>	<b>\$22,850</b>	<b>\$22,870</b>	<b>\$20</b>	<b>0.1%</b>
<b>Supplies</b>					
OFFICE SUPPLIES	\$1,355	\$2,300	\$2,300	\$0	0%
<b>Total Supplies:</b>	<b>\$1,355</b>	<b>\$2,300</b>	<b>\$2,300</b>	<b>\$0</b>	<b>0%</b>
<b>Other Charges and Expenses</b>					
TRAVEL	\$3,746	\$1,250	\$1,500	\$250	20%
DUES,FEES, AND SUBSCRIPTIONS	\$500	\$500	\$540	\$40	8%
<b>Total Other Charges and Expenses:</b>	<b>\$4,246</b>	<b>\$1,750</b>	<b>\$2,040</b>	<b>\$290</b>	<b>16.6%</b>



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	\$226,306	\$1,390	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

	<b>FY 21 Actuals</b>	<b>FY 22 Actuals</b>	<b>FY 23 (in progress)</b>	<b>FY 24 Projected</b>
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**

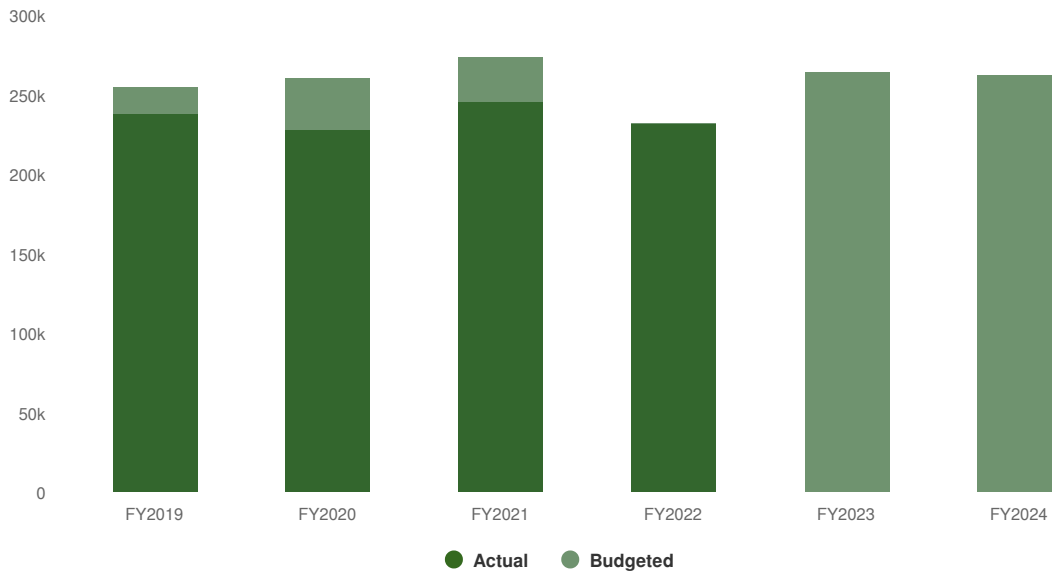
Treasurer/Collector, CMMT

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

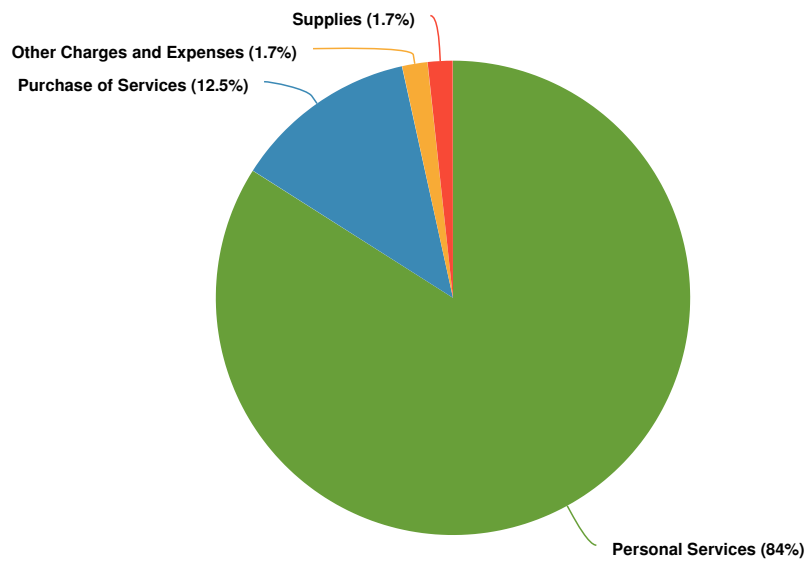
**\$262,957** **-\$1,836**  
(-0.69% vs. prior year)

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

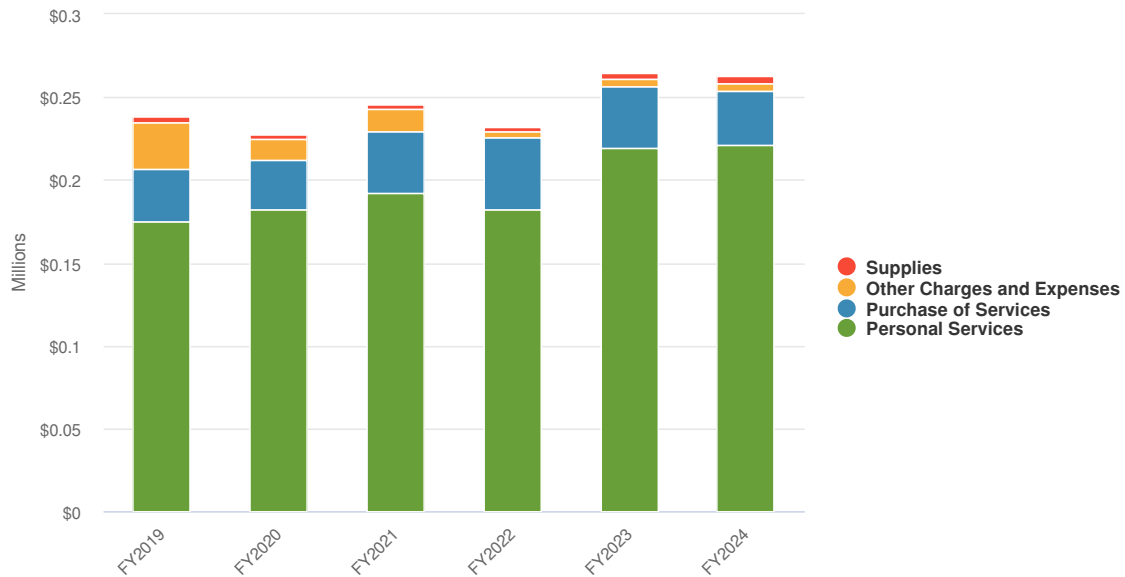


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

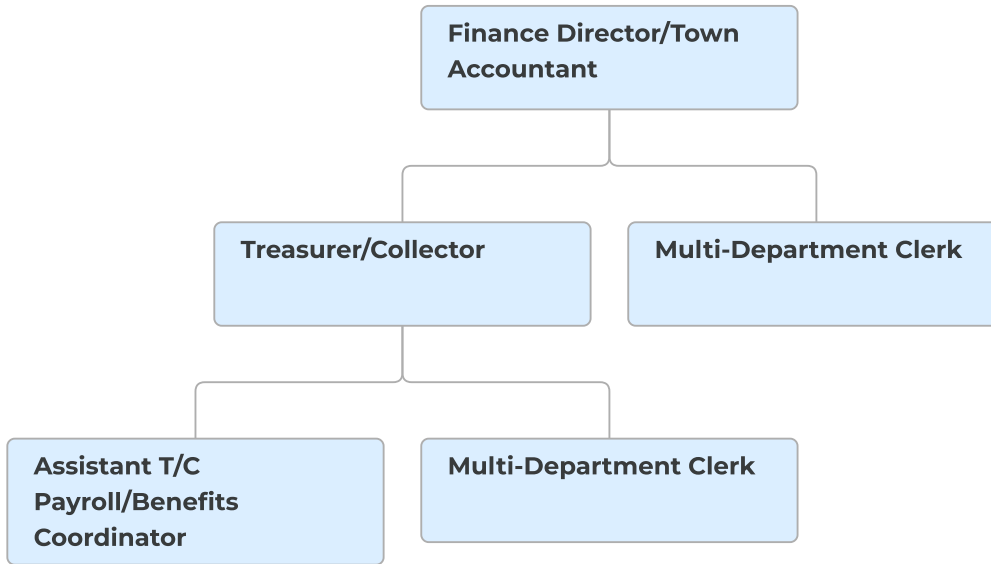


Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Personal Services</b>					
SALARIES & WAGES	\$95,756	\$117,589	\$117,325	-\$264	-0.2%
DEPT. HEAD SALARY	\$86,009	\$101,454	\$103,586	\$2,132	2.1%
<b>Total Personal Services:</b>	<b>\$181,766</b>	<b>\$219,043</b>	<b>\$220,911</b>	<b>\$1,868</b>	<b>0.9%</b>
<b>Purchase of Services</b>					
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%
<b>Total Purchase of Services:</b>	<b>\$44,362</b>	<b>\$37,200</b>	<b>\$32,996</b>	<b>-\$4,204</b>	<b>-11.3%</b>
<b>Supplies</b>					
OFFICE SUPPLIES	\$2,991	\$4,000	\$4,500	\$500	12.5%
<b>Total Supplies:</b>	<b>\$2,991</b>	<b>\$4,000</b>	<b>\$4,500</b>	<b>\$500</b>	<b>12.5%</b>
<b>Other Charges and Expenses</b>					
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%
<b>Total Other Charges and Expenses:</b>	<b>\$3,074</b>	<b>\$4,550</b>	<b>\$4,550</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$232,193</b>	<b>\$264,793</b>	<b>\$262,957</b>	<b>-\$1,836</b>	<b>-0.7%</b>





## 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



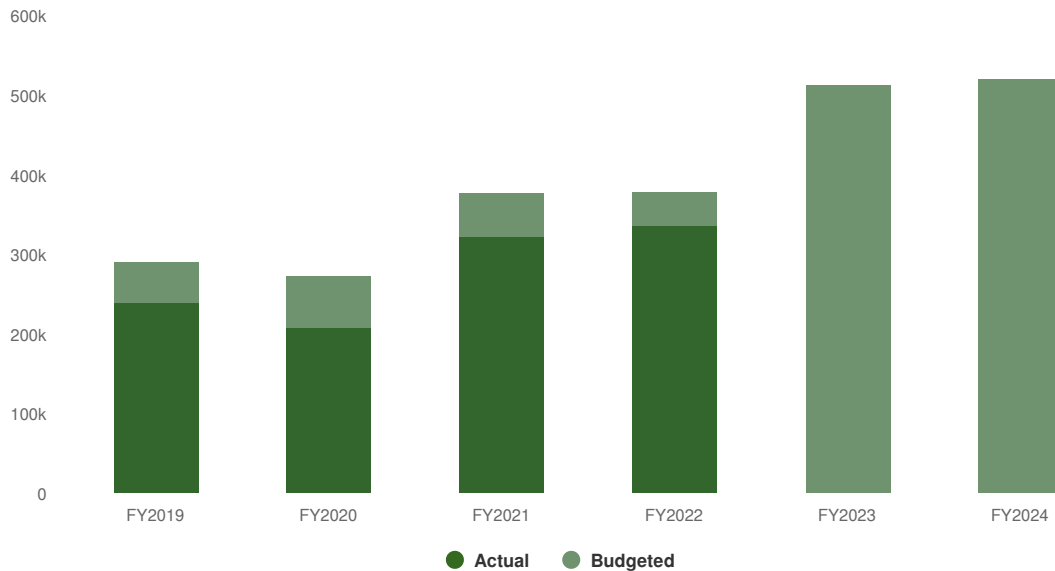
## Management Information Systems

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

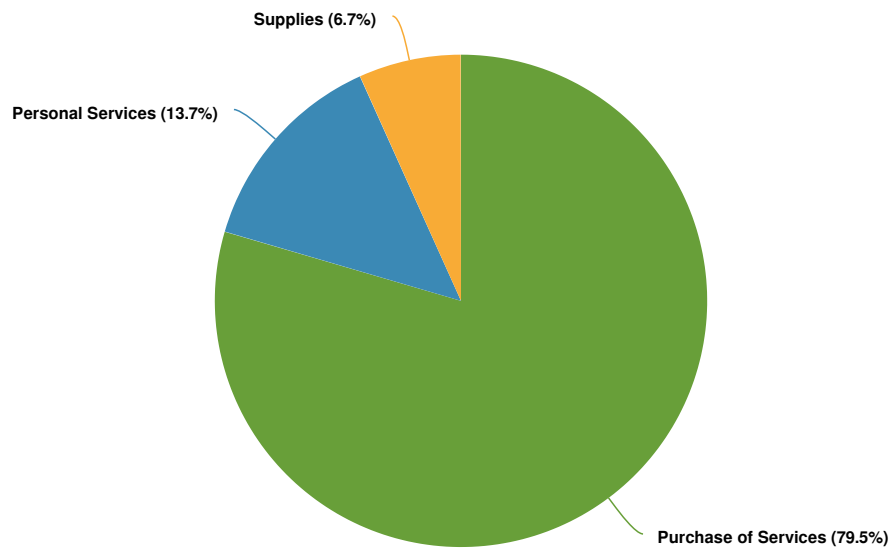
**\$520,326** **\$6,181**  
(1.20% vs. prior year)

Management Information Systems Proposed and Historical Budget vs. Actual

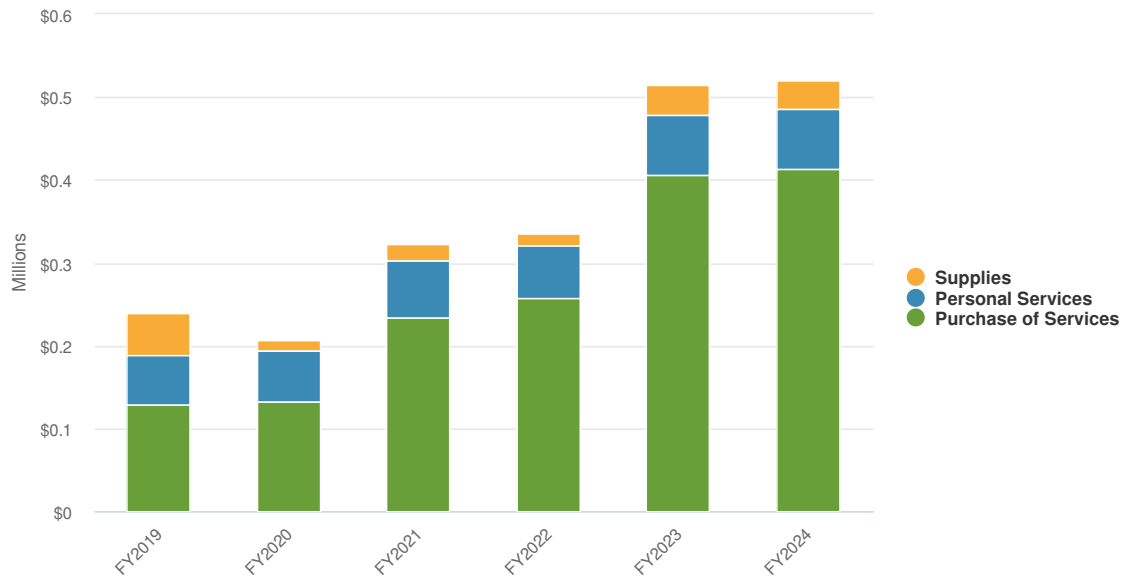


# Expenditures by Expense Type

## 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)
<b>Expense Objects</b>					
<b>Personal Services</b>					
SALARIES & WAGES	\$5,000	\$5,000	\$0	-\$5,000	-100%
PART TIME	\$59,186	\$68,913	\$71,454	\$2,541	3.7%
<b>Total Personal Services:</b>	<b>\$64,186</b>	<b>\$73,913</b>	<b>\$71,454</b>	<b>-\$2,459</b>	<b>-3.3%</b>
<b>Purchase of Services</b>					
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	\$109,804	\$6,346	6.1%
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	\$17,395	\$1,740	11.1%
inter-Municipal Agreement with Danvers	\$0	\$125,000	\$116,000	-\$9,000	-7.2%
<b>Total Purchase of Services:</b>	<b>\$257,129</b>	<b>\$405,232</b>	<b>\$413,872</b>	<b>\$8,640</b>	<b>2.1%</b>
<b>Supplies</b>					
TECHNOLOGY SUPPLIES	\$12,699	\$10,000	\$10,000	\$0	0%
PEG SUPPLIES	\$976	\$25,000	\$25,000	\$0	0%
<b>Total Supplies:</b>	<b>\$13,675</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$334,989</b>	<b>\$514,145</b>	<b>\$520,326</b>	<b>\$6,181</b>	<b>1.2%</b>



# Town Clerk/Elections



**Ilene Twiss**  
Town Clerk

## Mission Statement

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

## Programs and Services

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

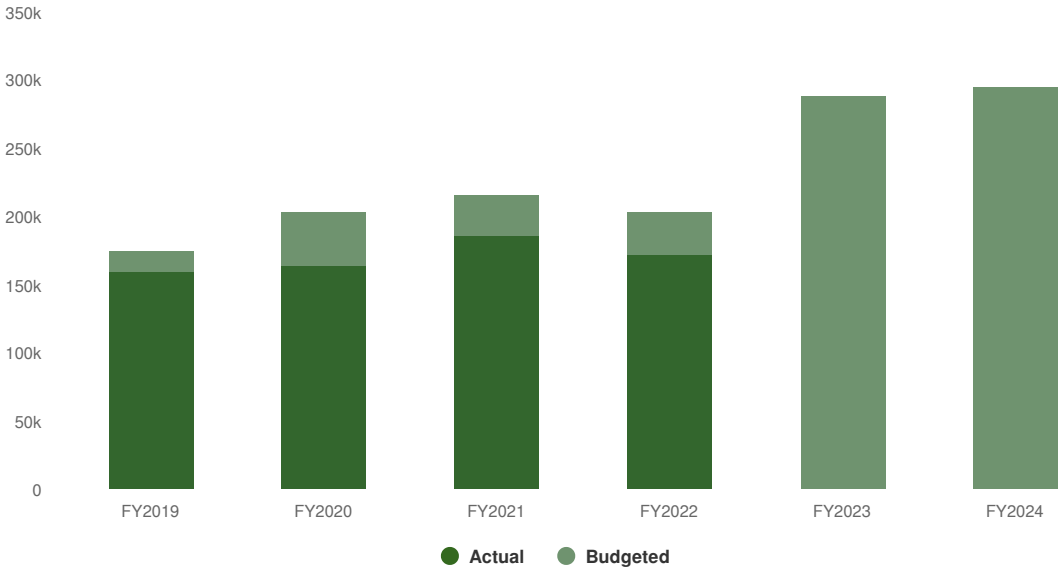
The Town Clerk's Office makes every effort to continually improve operational processes and enhance our services through efficient and effective methods and solutions to ensure an organization that is customer-focused, proactive, consistent, and responsible.

## Expenditures Summary

**\$295,209** **\$7,347**  
(2.55% vs. prior year)

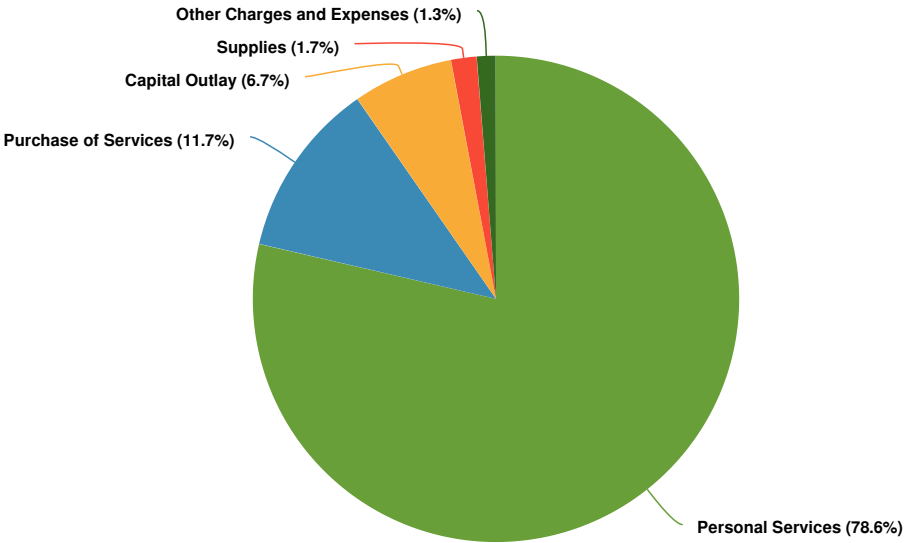


Town Clerk/Elections Proposed and Historical Budget vs. Actual

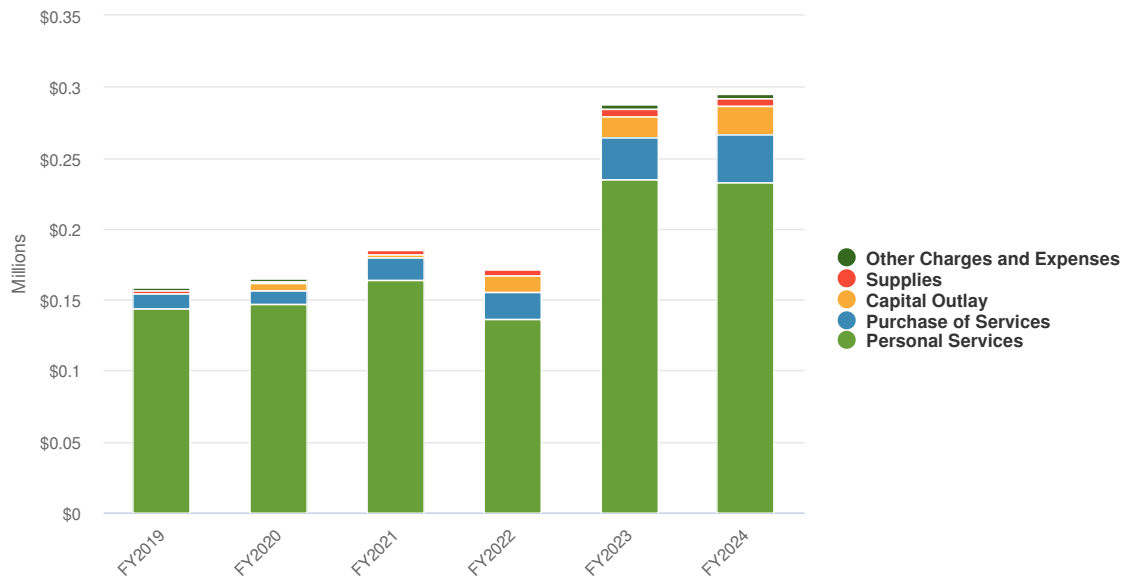


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



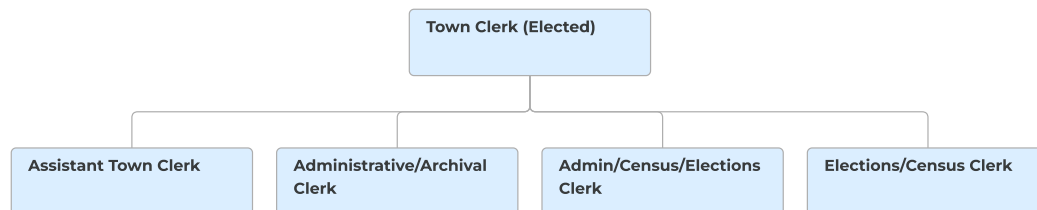
Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
<b>Expense Objects</b>					
<b>Personal Services</b>					
SALARIES & WAGES	\$46,989	\$61,471	\$62,775	2.1%	\$1,304
DEPT. HEAD SALARY	\$78,257	\$99,543	\$103,532	4%	\$3,989
PART TIME	\$5,668	\$12,874	\$13,196	2.5%	\$322
SALARIES & WAGES	\$5,761	\$53,374	\$49,656	-7%	-\$3,718
PART TIME	\$50	\$7,125	\$3,000	-57.9%	-\$4,125
<b>Total Personal Services:</b>	<b>\$136,725</b>	<b>\$234,387</b>	<b>\$232,159</b>	<b>-1%</b>	<b>-\$2,228</b>
<b>Purchase of Services</b>					
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
<b>Total Purchase of Services:</b>	<b>\$18,611</b>	<b>\$29,525</b>	<b>\$34,580</b>	<b>17.1%</b>	<b>\$5,055</b>
<b>Supplies</b>					
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)
<b>Total Supplies:</b>	<b>\$4,282</b>	<b>\$5,200</b>	<b>\$5,020</b>	<b>-3.5%</b>	<b>-\$180</b>
<b>Other Charges and Expenses</b>					
OPERATING SUPPLIES	\$260	\$3,000	\$3,000	0%	\$0
DUES, FEES, AND SUBSCRIPTIONS	\$742	\$750	\$750	0%	\$0
<b>Total Other Charges and Expenses:</b>	<b>\$1,002</b>	<b>\$3,750</b>	<b>\$3,750</b>	<b>0%</b>	<b>\$0</b>
<b>Capital Outlay</b>					
CAPITAL	\$11,400	\$15,000	\$19,700	31.3%	\$4,700
<b>Total Capital Outlay:</b>	<b>\$11,400</b>	<b>\$15,000</b>	<b>\$19,700</b>	<b>31.3%</b>	<b>\$4,700</b>
<b>Total Expense Objects:</b>	<b>\$172,020</b>	<b>\$287,862</b>	<b>\$295,209</b>	<b>2.6%</b>	<b>\$7,347</b>

## Organizational Chart



## Department FTE Count

FTE%	FY22	FY23	FY24
<b>Town Clerk</b>	1.0	1.0	1.0
<b>Assistant Town Clerk</b>	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.

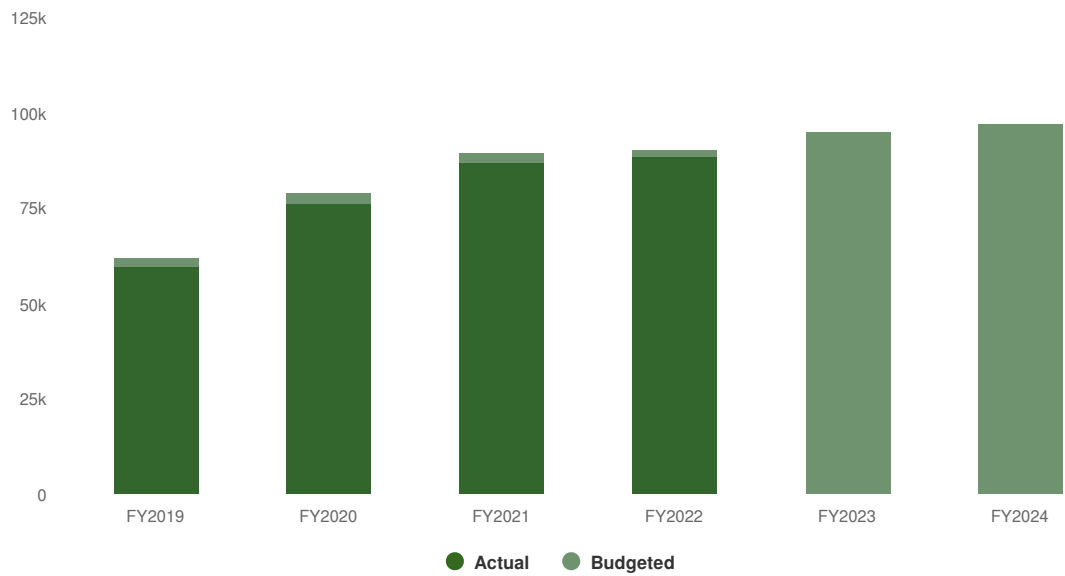
The Town has over 1,000 acres of land protected by a combination of local, state, federal and nonprofit agencies, including the Town of Middleton, MA Division of Capital Asset Management and Maintenance, MA Department of Agriculture, New England Forestry and the Essex County Greenbelt Association. Approximately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

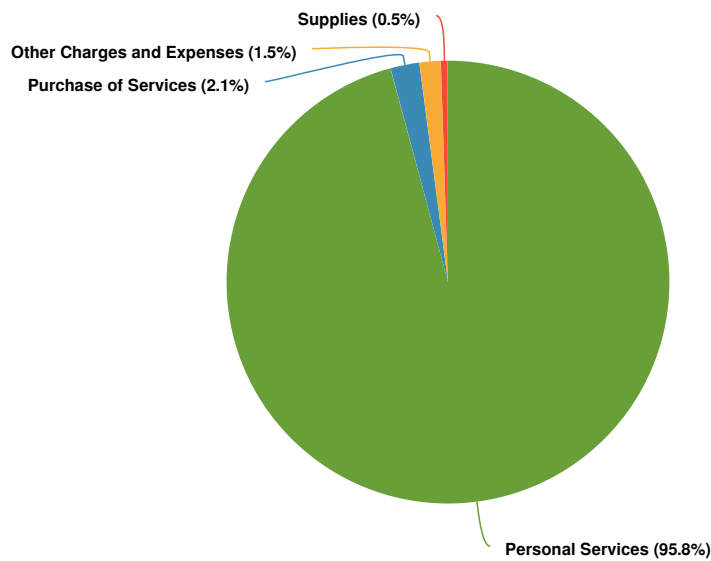
**\$97,151** **\$2,018**  
(2.12% vs. prior year)

Conservation Commission Proposed and Historical Budget vs. Actual

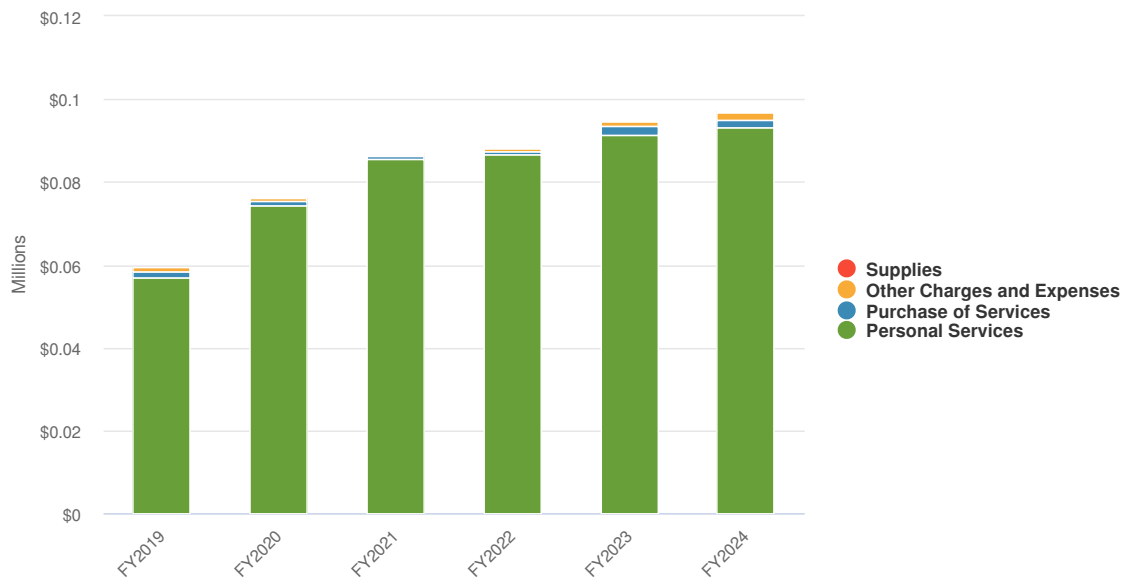


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



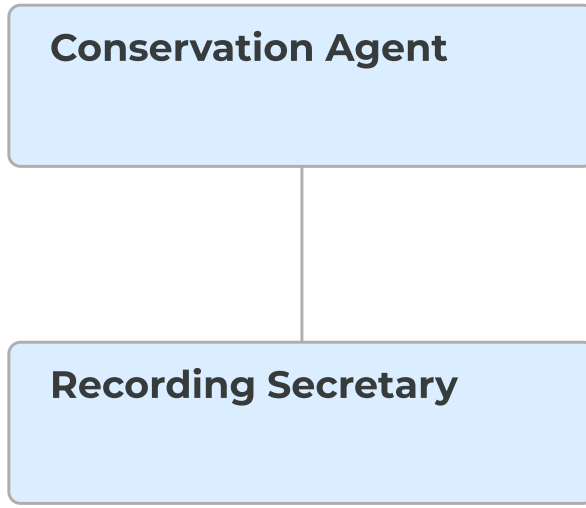
## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Personal Services</b>					
SALARIES & WAGES	\$86,655	\$91,183	\$93,101	\$1,918	2.1%
<b>Total Personal Services:</b>	<b>\$86,655</b>	<b>\$91,183</b>	<b>\$93,101</b>	<b>\$1,918</b>	<b>2.1%</b>
<b>Purchase of Services</b>					
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%
<b>Total Purchase of Services:</b>	<b>\$758</b>	<b>\$2,250</b>	<b>\$2,050</b>	<b>-\$200</b>	<b>-8.9%</b>
<b>Supplies</b>					
OFFICE SUPPLIES	\$242	\$500	\$500	\$0	0%
<b>Total Supplies:</b>	<b>\$242</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>0%</b>
<b>Other Charges and Expenses</b>					
TRAVEL	\$112	\$700	\$500	-\$200	-28.6%
OPERATING SUPPLIES	\$0	\$300	\$300	\$0	0%
DUES, FEES, AND SUBSCRIPTIONS	\$710	\$200	\$700	\$500	250%
<b>Total Other Charges and Expenses:</b>	<b>\$822</b>	<b>\$1,200</b>	<b>\$1,500</b>	<b>\$300</b>	<b>25%</b>
<b>Total Expense Objects:</b>	<b>\$88,476</b>	<b>\$95,133</b>	<b>\$97,151</b>	<b>\$2,018</b>	<b>2.1%</b>



## 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)



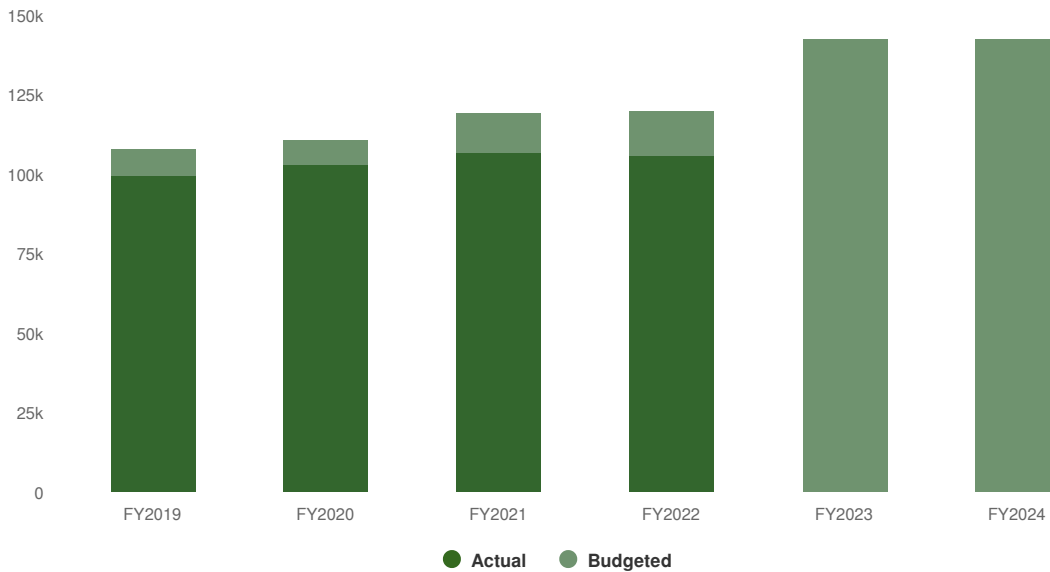
**Katrina O'Leary**  
Town Planner

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

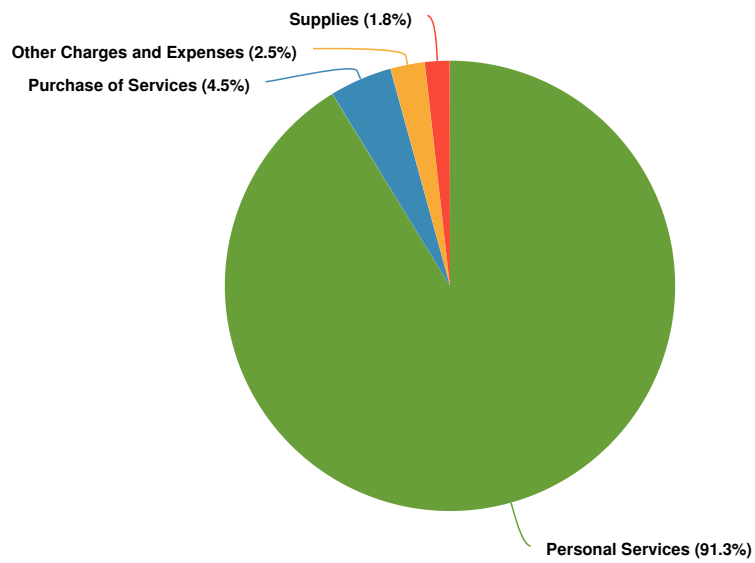
**\$142,599** **\$98**  
(0.07% vs. prior year)

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

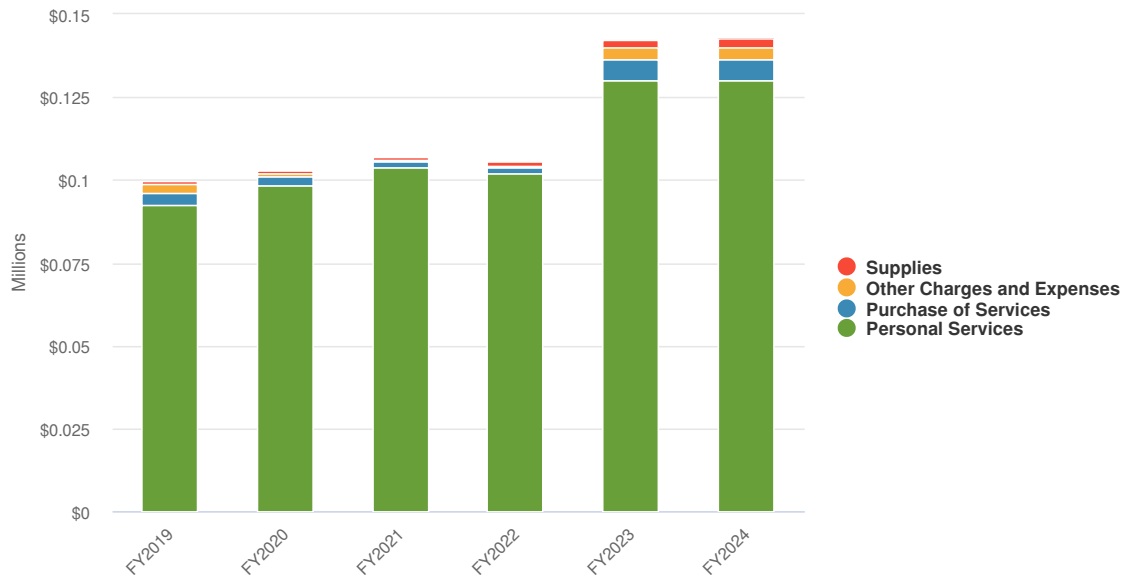


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



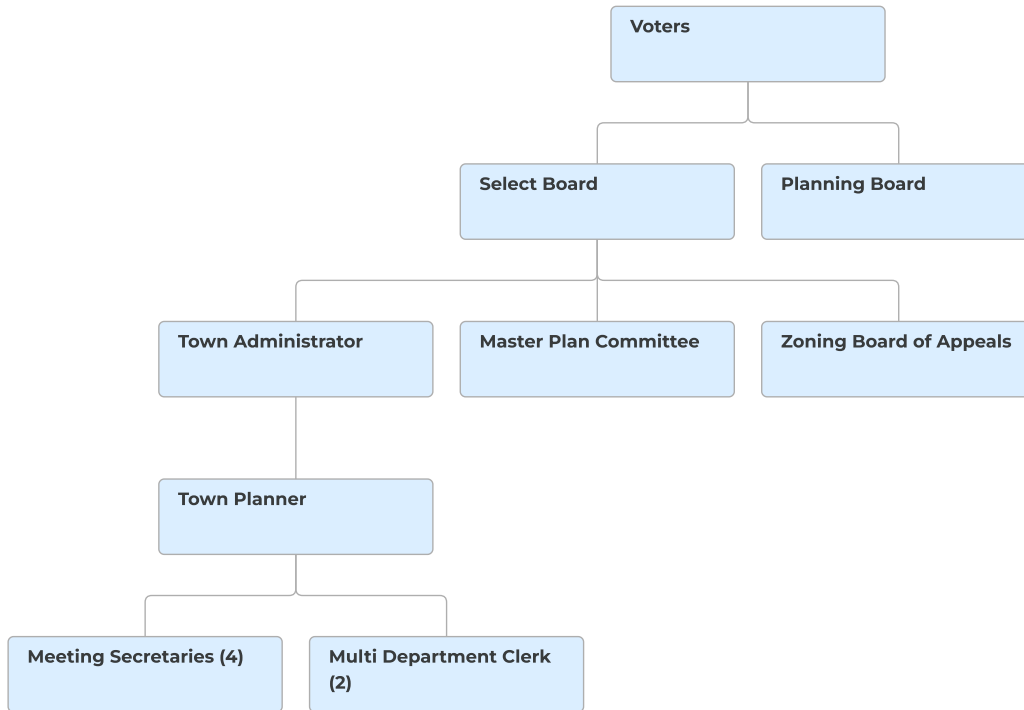
## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Personal Services</b>					
DEPT. HEAD SALARY	\$82,884	\$96,424	\$98,572	\$2,148	2.2%
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%
<b>Total Personal Services:</b>	<b>\$102,029</b>	<b>\$130,041</b>	<b>\$130,139</b>	<b>\$98</b>	<b>0.1%</b>
<b>Purchase of Services</b>					
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%
<b>Total Purchase of Services:</b>	<b>\$1,525</b>	<b>\$6,400</b>	<b>\$6,400</b>	<b>\$0</b>	<b>0%</b>
<b>Supplies</b>					
OFFICE SUPPLIES	\$1,214	\$2,250	\$2,250	\$0	0%
OFFICE SUPPLIES	\$91	\$300	\$300	\$0	0%
<b>Total Supplies:</b>	<b>\$1,305</b>	<b>\$2,550</b>	<b>\$2,550</b>	<b>\$0</b>	<b>0%</b>
<b>Other Charges and Expenses</b>					
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%
<b>Total Other Charges and Expenses:</b>	<b>\$798</b>	<b>\$3,510</b>	<b>\$3,510</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$105,657</b>	<b>\$142,501</b>	<b>\$142,599</b>	<b>\$98</b>	<b>0.1%</b>



## Organizational Chart



## Department FTE Count

FTE%	FY22	FY23	FY24
<b>Town Planner</b>	1.00	1.00	1.00
<b>ZBA Multi-Department Clerk (1)</b>	0.40	0.40	0.40
<b>Planning Board Multi-Department Clerk (2)</b>	0.25	0.25	0.25

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

## Fiscal Year 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



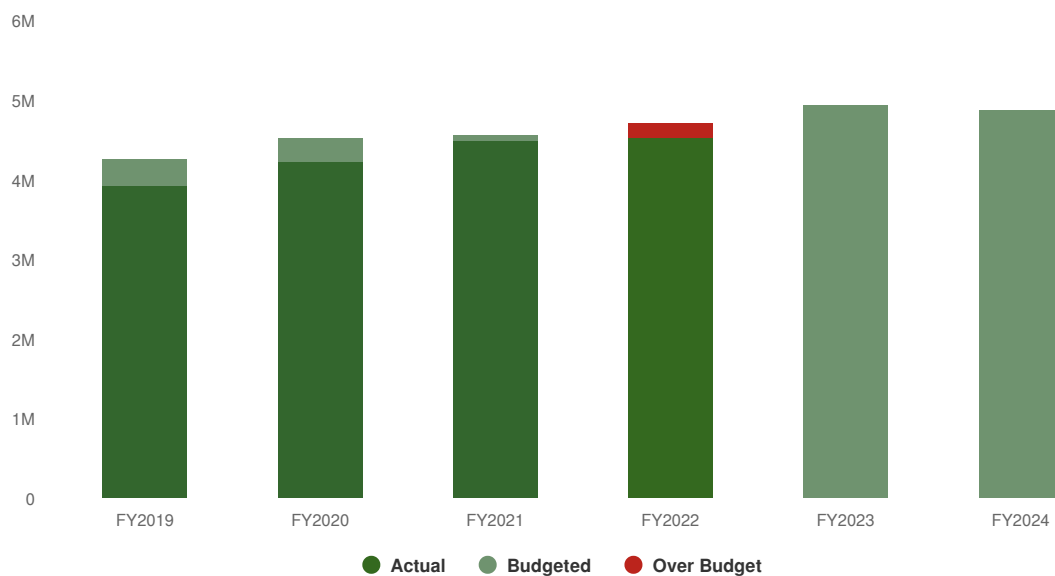
## Public Safety

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

### Expenditures Summary

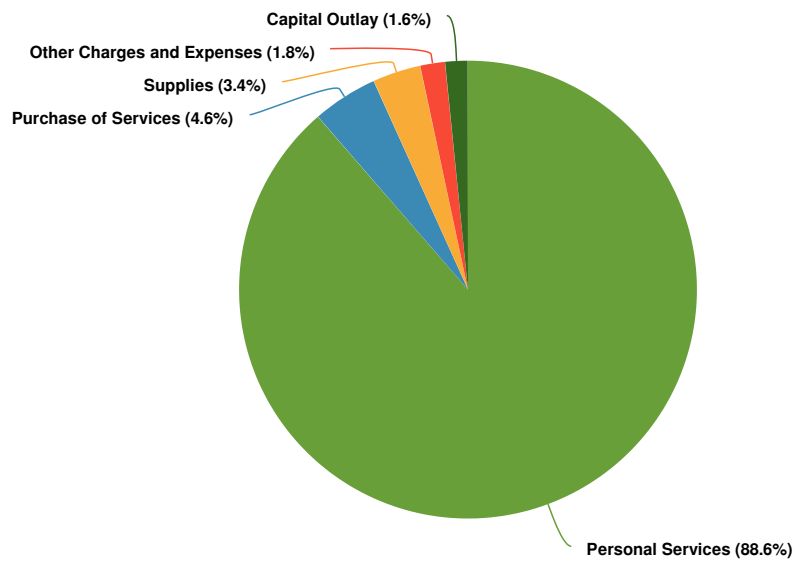
**\$4,896,151** **-\$50,013**  
(-1.01% vs. prior year)

#### Public Safety Proposed and Historical Budget vs. Actual

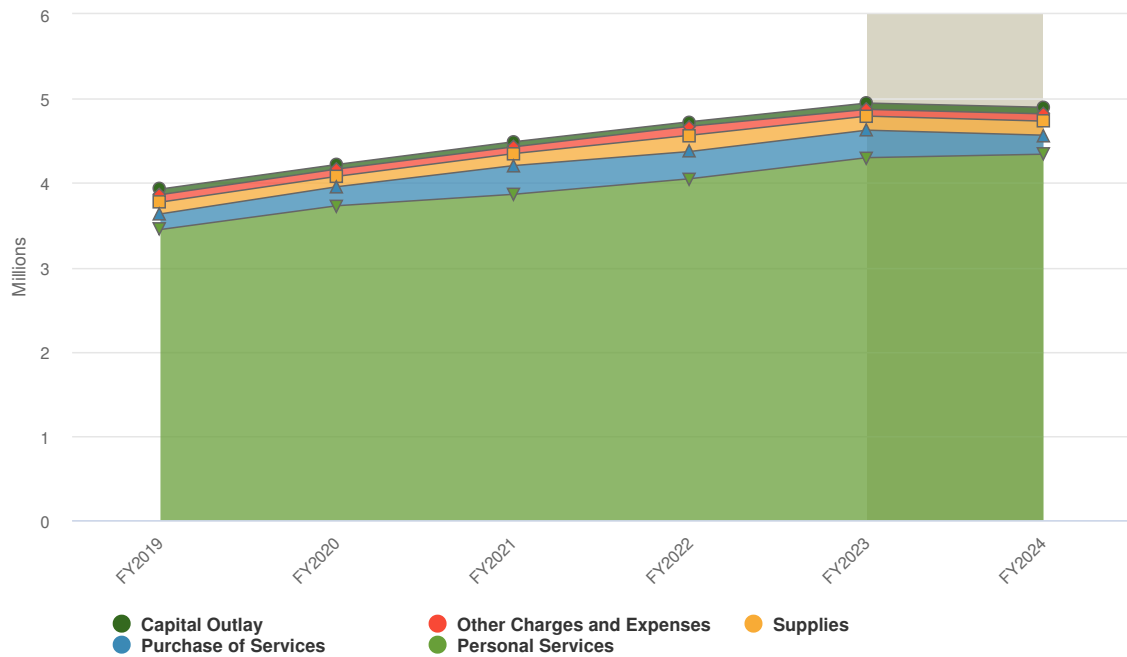


# Expenditures by Expense Type

## 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."*

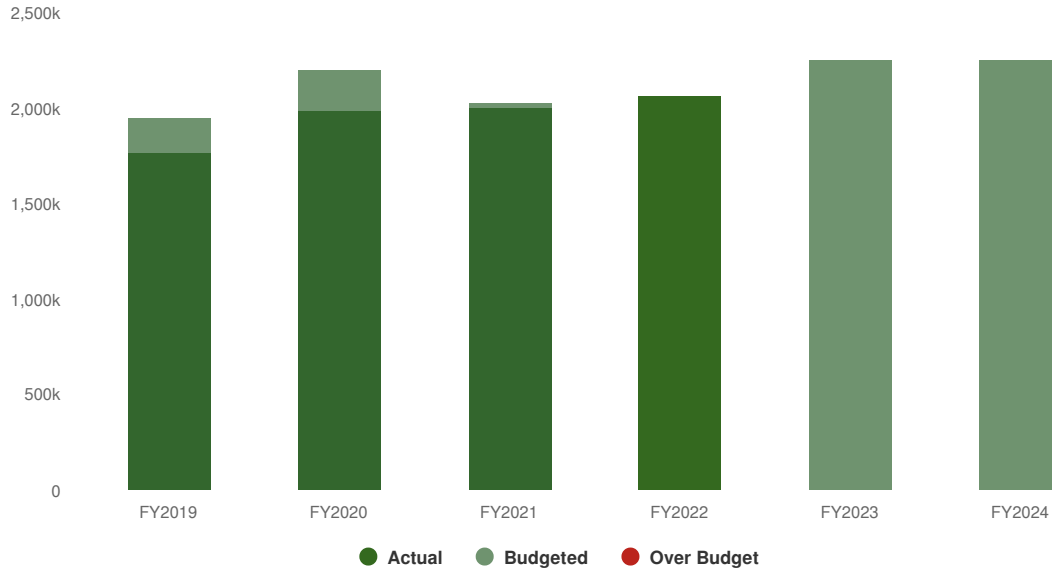


Middleton Digital Budget Book Image

## Expenditures Summary

**\$2,252,533** **-\$7,532**  
(-0.33% vs. prior year)

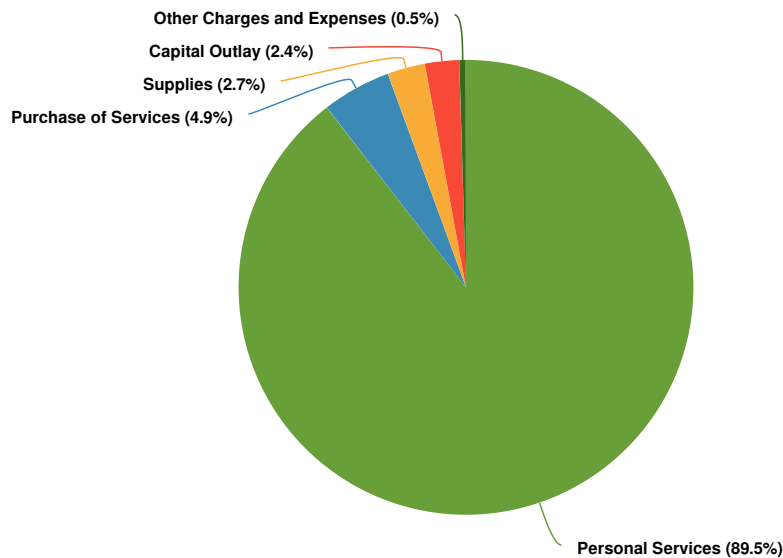
**Police Department Proposed and Historical Budget vs. Actual**



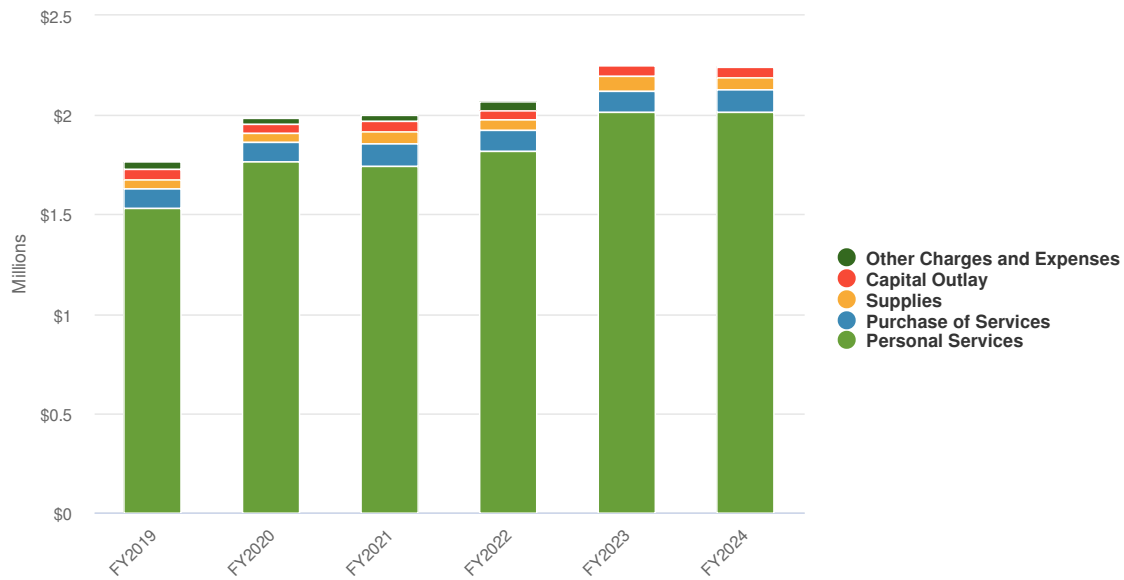
## Expenditures by Expense Type

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



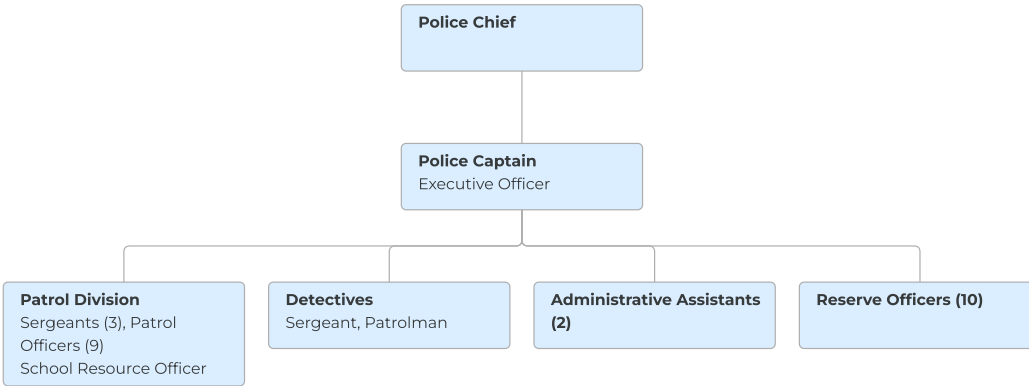
Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Personal Services</b>					
SALARIES & WAGES	\$1,176,847	\$1,331,194	\$1,331,194	\$0	0%
DEPT. HEAD SALARY	\$130,352	\$138,338	\$141,790	\$3,452	2.5%
OVERTIME	\$345,196	\$240,000	\$310,000	\$70,000	29.2%
PART TIME	\$38,782	\$90,484	\$20,000	-\$70,484	-77.9%
INCENTIVE PAY	\$129,810	\$153,621	\$153,621	\$0	0%
Vacation, Holiday Buyout	\$0	\$60,000	\$60,000	\$0	0%
<b>Total Personal Services:</b>	<b>\$1,820,987</b>	<b>\$2,013,637</b>	<b>\$2,016,605</b>	<b>\$2,968</b>	<b>0.1%</b>
<b>Purchase of Services</b>					
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%
<b>Total Purchase of Services:</b>	<b>\$106,438</b>	<b>\$109,218</b>	<b>\$110,218</b>	<b>\$1,000</b>	<b>0.9%</b>
<b>Supplies</b>					
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%
<b>Total Supplies:</b>	<b>\$50,741</b>	<b>\$71,750</b>	<b>\$60,250</b>	<b>-\$11,500</b>	<b>-16%</b>
<b>Other Charges and Expenses</b>					
TRAVEL	\$36,706	\$0	\$0	\$0	0%
DUES,FEES, AND SUBSCRIPTIONS	\$9,970	\$10,460	\$10,460	\$0	0%
<b>Total Other Charges and Expenses:</b>	<b>\$46,676</b>	<b>\$10,460</b>	<b>\$10,460</b>	<b>\$0</b>	<b>0%</b>
<b>Capital Outlay</b>					
NEW CRUISER	\$46,698	\$55,000	\$55,000	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$46,698</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$2,071,540</b>	<b>\$2,260,065</b>	<b>\$2,252,533</b>	<b>-\$7,532</b>	<b>-0.3%</b>



## Organizational Chart



## Department FTE Count

FTE%	FY22	FY23	FY24
<b>Police Chief</b>	1.00	1.00	1.00
<b>Captain</b>	0.50	1.00	1.00
<b>Seargent</b>	4.00	4.00	4.00
<b>Patrolmen</b>	11.00	11.00	11.00
<b>Reserves (Total # not FTE)</b>	13.00	11.00	6.00
<b>Confidential Administrative Assistant to the Chief</b>	1.00	0.50	0.50
<b>Clerk/Dispatcher</b>	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 higher 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 off-set 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
<b>Citations-Total</b>	<b>440</b>	<b>753</b>	<b>434</b>	<b>850</b>
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
<b>Police Activity</b>				
Property Checks/Directed Patrols/Community Policing	5,439	5,375	3,717	5,400
Incidents	743	771	501	800
Arrests (non-mv)	23	43	27	50
Summons	54	79	57	85
M/V Stops	482	912	622	1,000
M/V Crashes	193	229	158	200
Calls/Assists	<b>13,212</b>	<b>13,793</b>	<b>8,717</b>	<b>14,000</b>
<b>Detective Bureau Cases Assigned</b>	<b>N/A</b>	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.

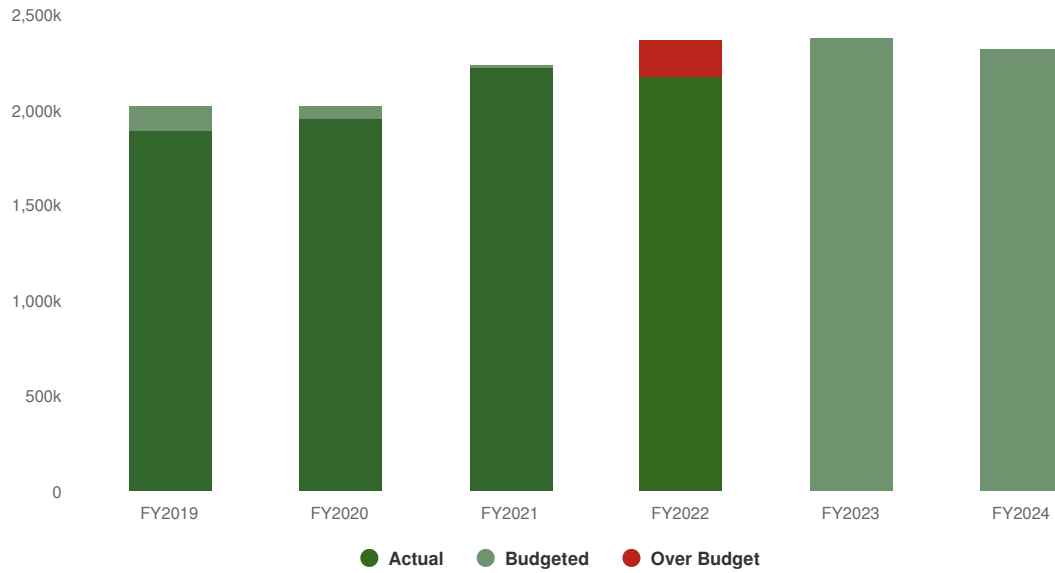
All full-time members of the department are required to attend a full-time, intensive ten-week course at the Massachusetts Firefighting Academy in Stowe, Massachusetts, where they train and learn various aspects of the firefighting profession. At the conclusion of the course, the member will have earned 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

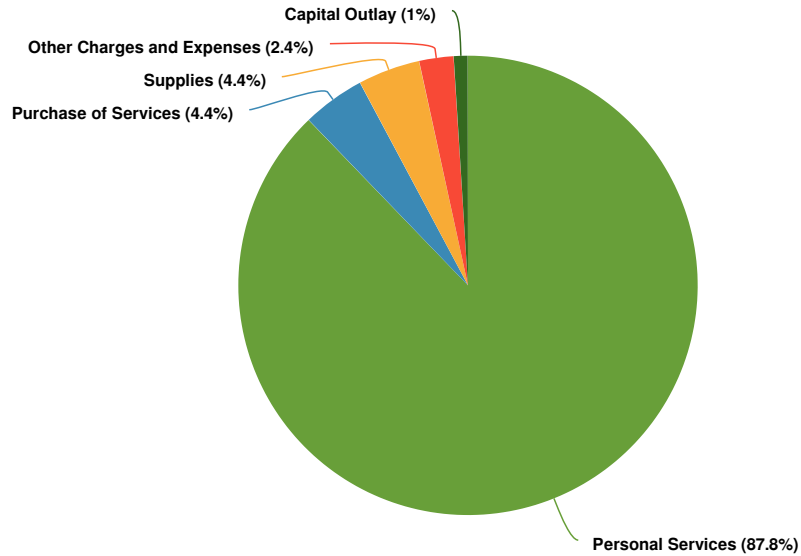
**\$2,322,222** **-\$53,914**  
(-2.27% vs. prior year)

## Fire Department Proposed and Historical Budget vs. Actual

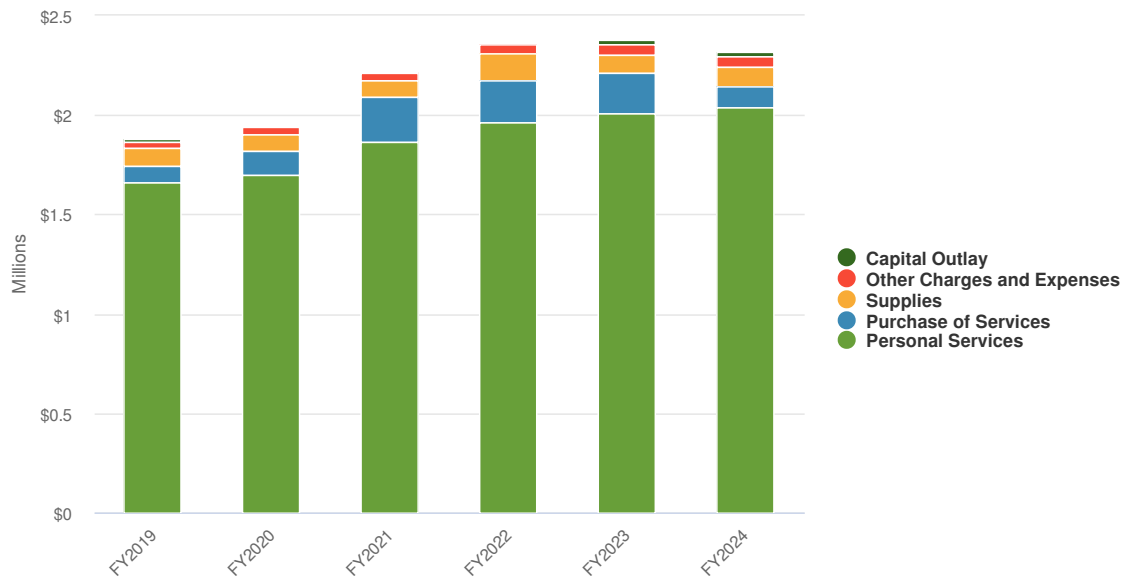


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

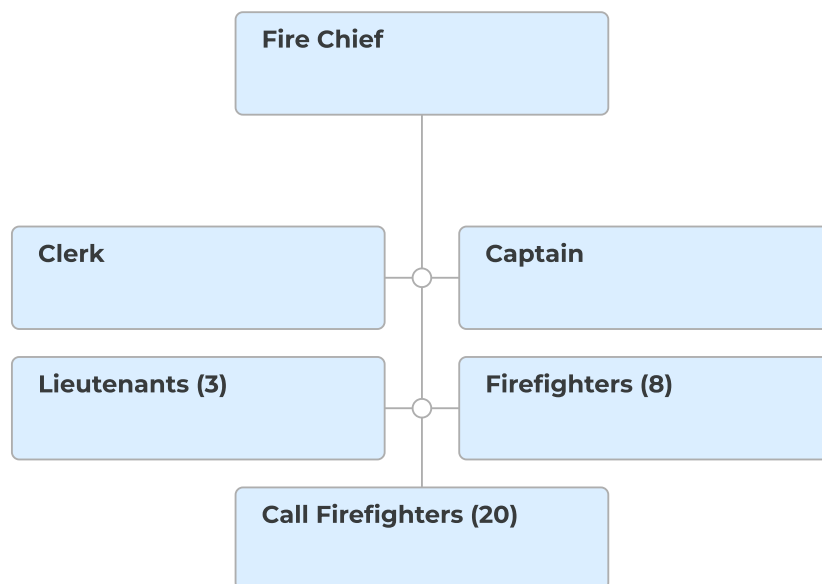


Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Personal Services</b>					
SALARIES & WAGES	\$939,961	\$1,100,850	\$1,100,850	\$0	0%
DEPT. HEAD SALARY	\$134,813	\$137,430	\$135,340	-\$2,090	-1.5%
OVERTIME	\$572,187	\$402,089	\$399,557	-\$2,532	-0.6%
PART TIME	\$294,028	\$330,250	\$365,564	\$35,314	10.7%
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	\$15,000	\$1,000	7.1%
<b>Total Personal Services:</b>	<b>\$1,962,673</b>	<b>\$2,007,119</b>	<b>\$2,038,811</b>	<b>\$31,692</b>	<b>1.6%</b>
<b>Purchase of Services</b>					
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%
<b>Total Purchase of Services:</b>	<b>\$210,275</b>	<b>\$206,571</b>	<b>\$102,450</b>	<b>-\$104,121</b>	<b>-50.4%</b>



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Supplies</b>					
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%
<b>Total Supplies:</b>	<b>\$139,277</b>	<b>\$92,285</b>	<b>\$101,600</b>	<b>\$9,315</b>	<b>10.1%</b>
<b>Other Charges and Expenses</b>					
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%
<b>Total Other Charges and Expenses:</b>	<b>\$45,705</b>	<b>\$50,161</b>	<b>\$56,361</b>	<b>\$6,200</b>	<b>12.4%</b>
<b>Capital Outlay</b>					
HOSE, GEAR, TIRES, ETC.	\$6,420	\$20,000	\$23,000	\$3,000	15%
<b>Total Capital Outlay:</b>	<b>\$6,420</b>	<b>\$20,000</b>	<b>\$23,000</b>	<b>\$3,000</b>	<b>15%</b>
<b>Total Expense Objects:</b>	<b>\$2,364,351</b>	<b>\$2,376,136</b>	<b>\$2,322,222</b>	<b>-\$53,914</b>	<b>-2.3%</b>

## 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	21.00	24.00	20.00



## **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
<b>TOTAL</b>	<b>1932</b>	<b>2027</b>	<b>2265</b>



# Inspectional Services



**Scott Fitzpatrick**  
Building Commissioner

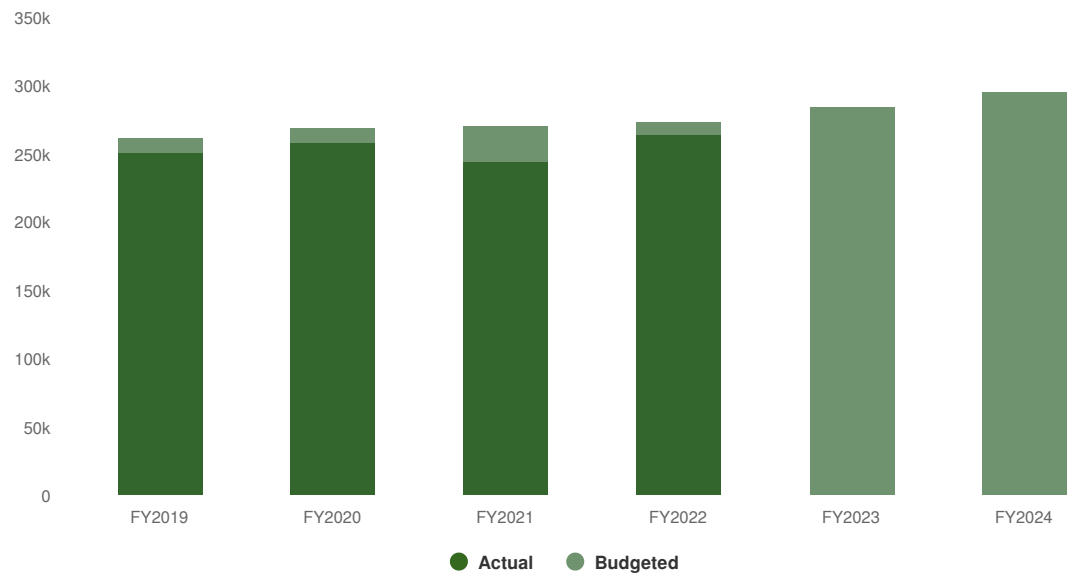
The Inspectional Services Department is dedicated to providing exceptional customer service to contractors and town residents by aiding in the construction process via the administration and enforcement of the State Building, Electrical, Plumbing, Gas and Accessibility Codes, as well as the Town of Middleton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

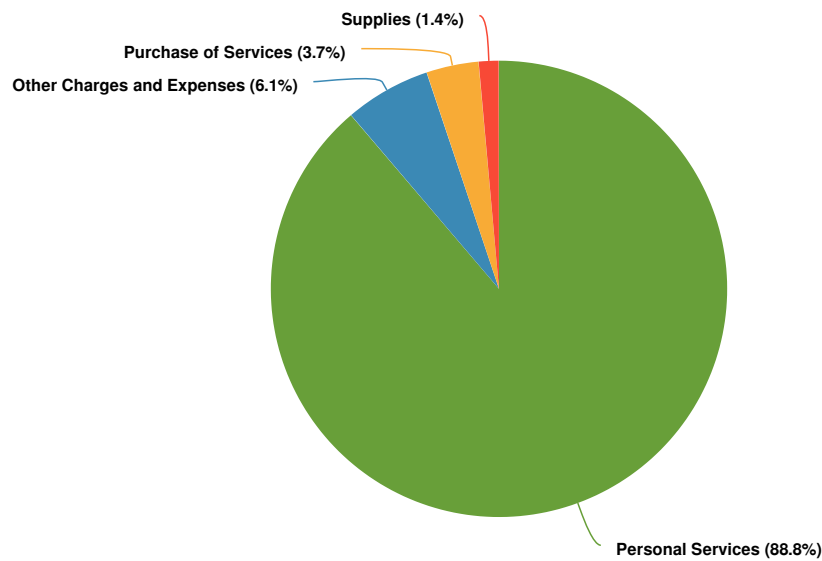
**\$296,304** **\$11,135**  
(3.90% vs. prior year)

Inspectional Services Proposed and Historical Budget vs. Actual

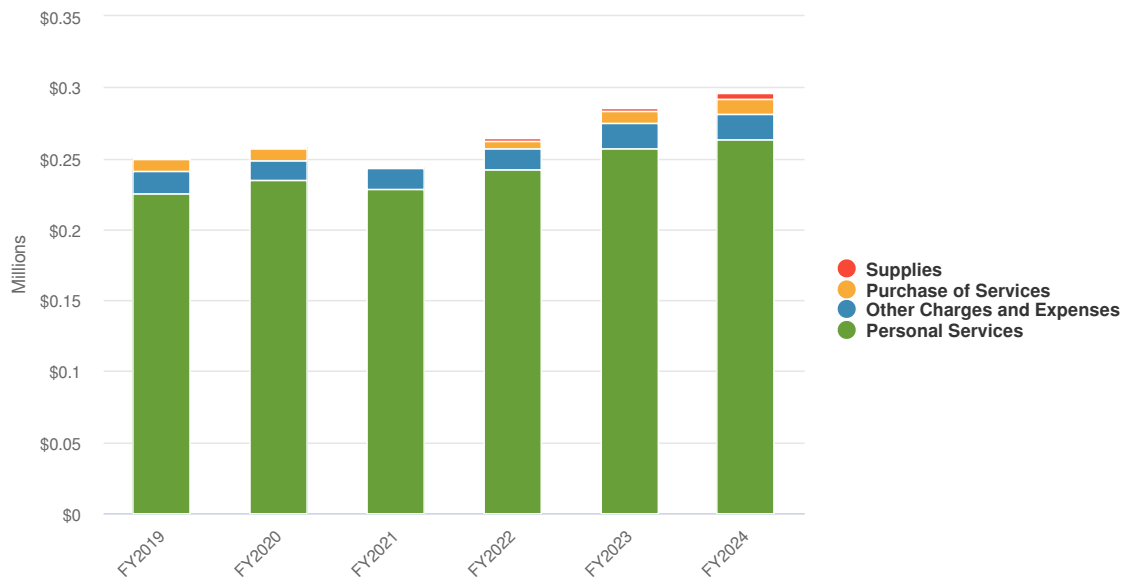


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



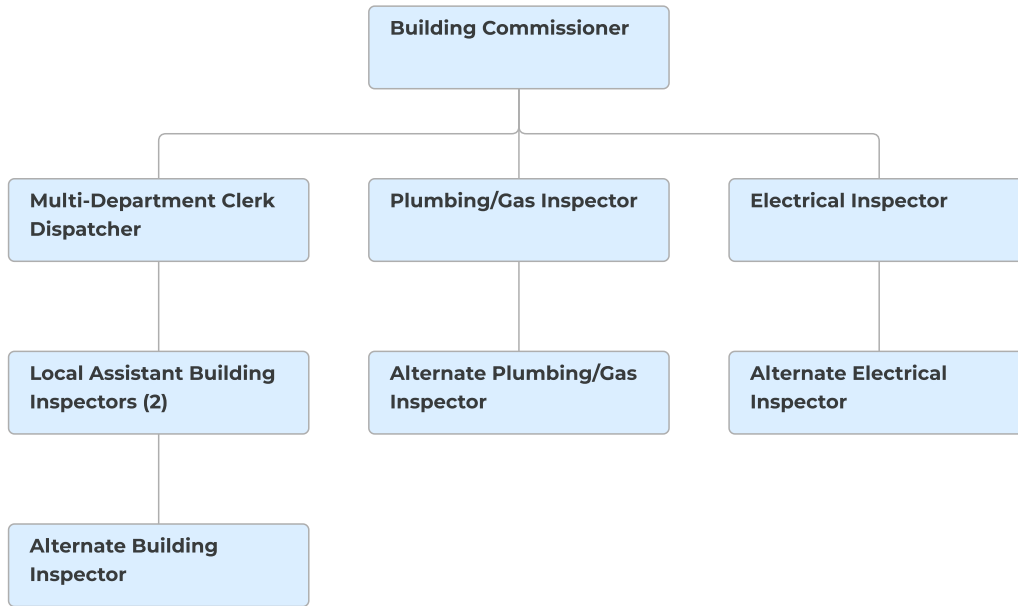
## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Personal Services</b>					
SALARIES & WAGES	\$54,392	\$54,703	\$54,498	-\$205	-0.4%
DEPT. HEAD SALARY	\$90,631	\$96,111	\$98,135	\$2,024	2.1%
PART TIME	\$96,862	\$106,105	\$110,421	\$4,316	4.1%
<b>Total Personal Services:</b>	<b>\$241,885</b>	<b>\$256,919</b>	<b>\$263,054</b>	<b>\$6,135</b>	<b>2.4%</b>
<b>Purchase of Services</b>					
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%
<b>Total Purchase of Services:</b>	<b>\$5,343</b>	<b>\$8,400</b>	<b>\$11,000</b>	<b>\$2,600</b>	<b>31%</b>
<b>Supplies</b>					
OFFICE SUPPLIES	\$2,024	\$1,800	\$4,200	\$2,400	133.3%
<b>Total Supplies:</b>	<b>\$2,024</b>	<b>\$1,800</b>	<b>\$4,200</b>	<b>\$2,400</b>	<b>133.3%</b>
<b>Other Charges and Expenses</b>					
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%
<b>Total Other Charges and Expenses:</b>	<b>\$15,159</b>	<b>\$18,050</b>	<b>\$18,050</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$264,412</b>	<b>\$285,169</b>	<b>\$296,304</b>	<b>\$11,135</b>	<b>3.9%</b>



## Organizational Chart



## Department FTE Count

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

1. 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 10<sup>th</sup> Edition of the Massachusetts State Building Code 780 CMR which will consist of:
  - IRC 2021 International Residential Building Code
  - IBC 2021 International Building Code
  - IMC 2021 International Mechanical Code
  - IEBC 2021 International Existing Buildings Code
  - IECC 2021 International Energy Conservation Code
- Continue to digitize the department's historical records.
- To work with the administration to expand on the salary review study previously completed at the management level to include all positions within the department.
- As needed, provide technical assistance to the administration and the Municipal Facilities Building Committee as they begin the planning and design of the new facility.

## Performance Measures

	<b>FY 21 Permits</b>	<b>FY 22 Permits</b>	<b>FY 23 Permits (7/1/21 to 12/31/22)</b>	<b>FY 21 Revenue</b>	<b>FY 22 Revenue</b>	<b>FY 23 Revenue (7/1/21 to 12/31/22)</b>
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.



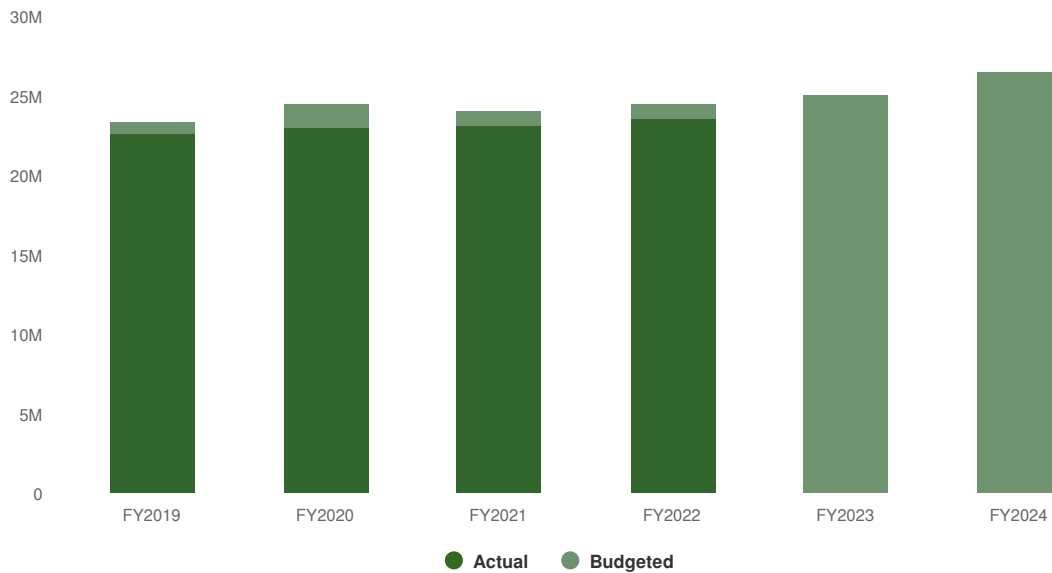
## Education

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

**\$26,495,357** **\$1,395,990**  
(5.56% vs. prior year)

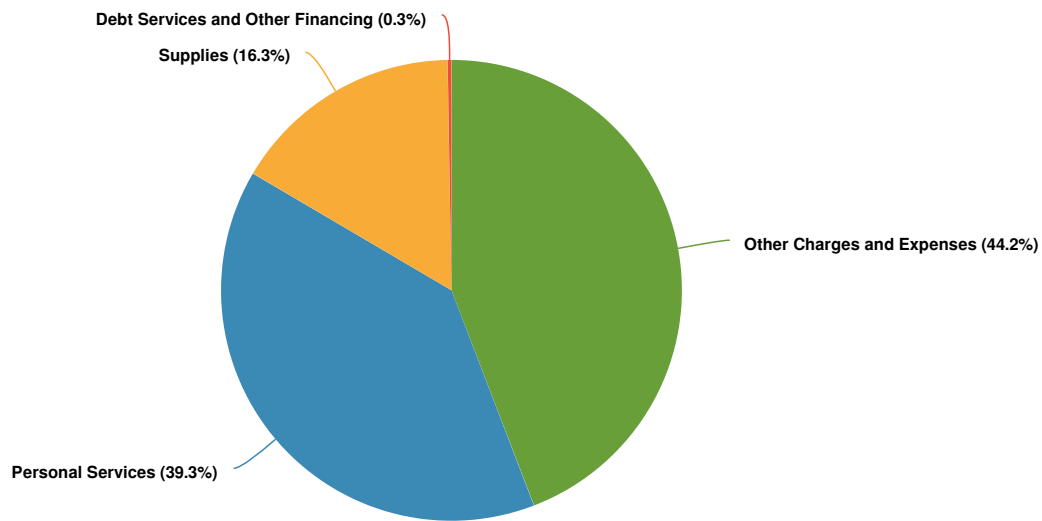
#### Education Proposed and Historical Budget vs. Actual



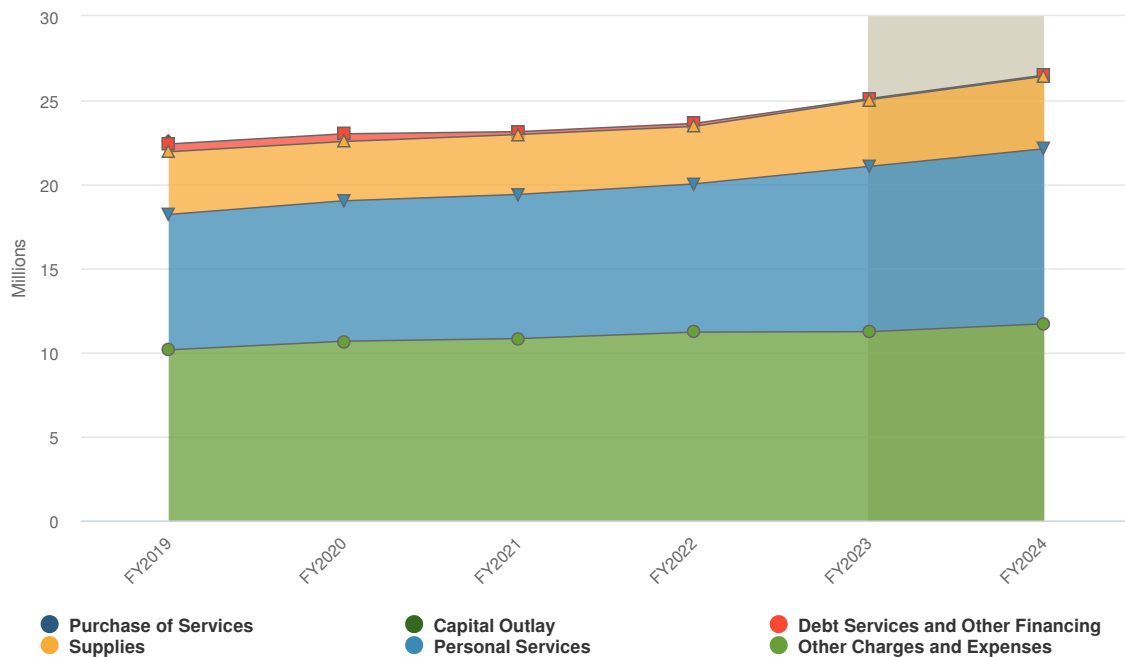


# Expenditures by Expense Type

## 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.

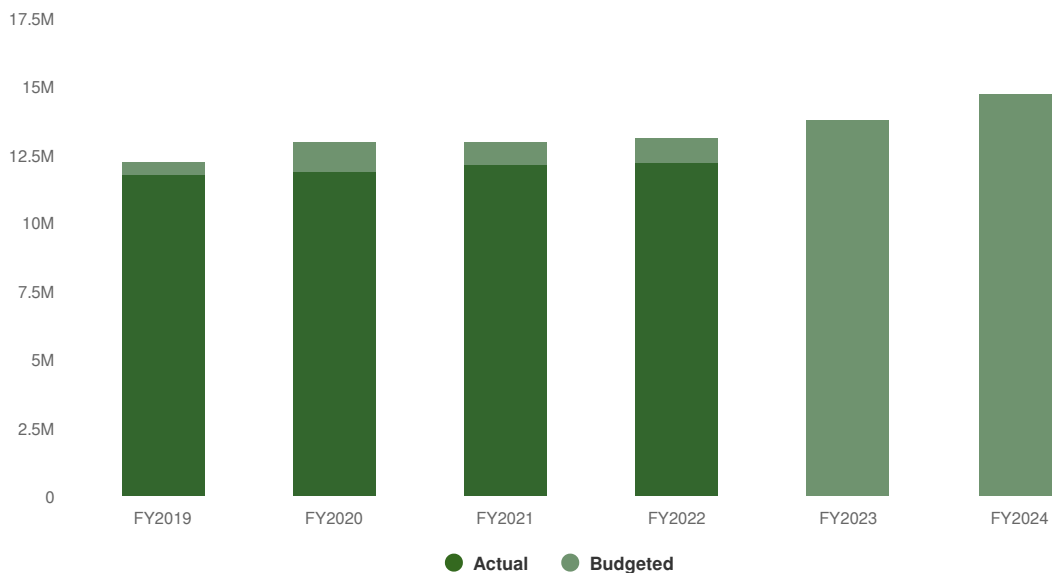
The mission of the Middleton Elementary Schools, in cooperation with family and community, are to instill the joy of learning in all students, to promote academic excellence, to be supportive of children's social and emotional needs, to constantly strive for improvement in these areas.

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

## Expenditures Summary

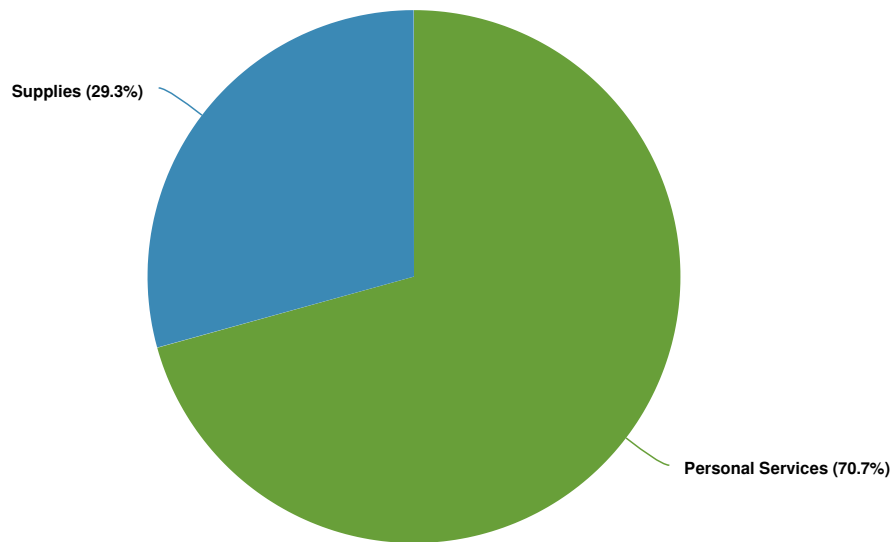
**\$14,724,502** **\$927,749**  
(6.72% vs. prior year)

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

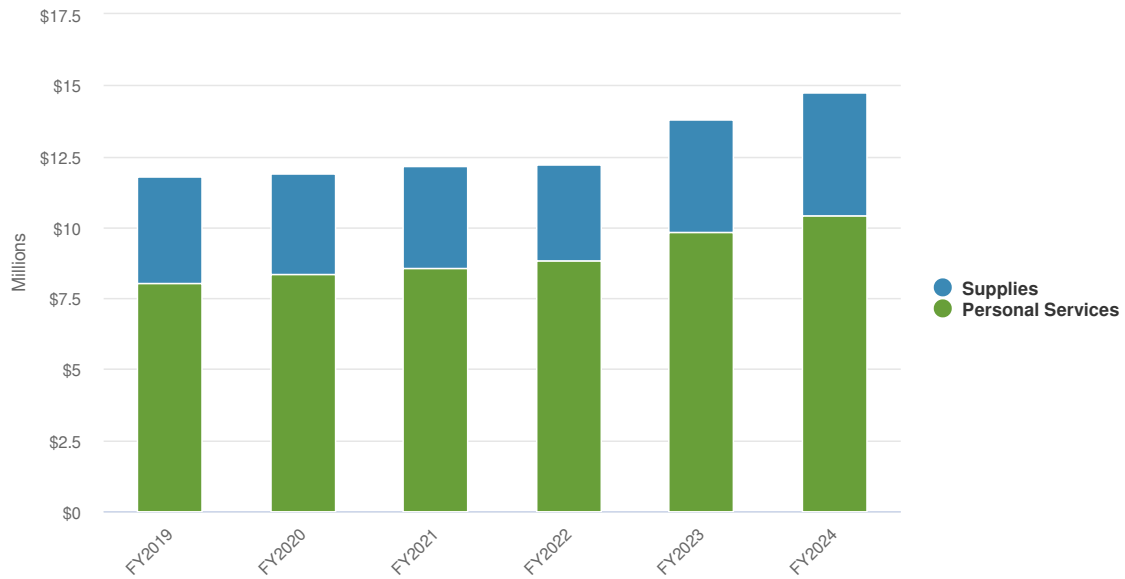


# Expenditures by Expense Type

## 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)
<b>Expense Objects</b>					
<b>Personal Services</b>					
SALARIES & WAGES	\$8,815,208	\$9,832,931	\$10,411,344	5.9%	\$578,413
<b>Total Personal Services:</b>	<b>\$8,815,208</b>	<b>\$9,832,931</b>	<b>\$10,411,344</b>	<b>5.9%</b>	<b>\$578,413</b>
<b>Supplies</b>					
SUPPLIES	\$3,421,176	\$3,963,822	\$4,313,158	8.8%	\$349,336
<b>Total Supplies:</b>	<b>\$3,421,176</b>	<b>\$3,963,822</b>	<b>\$4,313,158</b>	<b>8.8%</b>	<b>\$349,336</b>
<b>Total Expense Objects:</b>	<b>\$12,236,384</b>	<b>\$13,796,753</b>	<b>\$14,724,502</b>	<b>6.7%</b>	<b>\$927,749</b>

Proposed Operating Budget											
Fiscal Year: 2023 - 2024											
School District: Middleton Elementary Schools											
Budget Summary									Three Year Forecast		
	FY21 Approved Budget	FY21 Actual	FY22 Approved Budget	FY22 Actual	FY23 Approved Budget	FY24 Proposed Budget	\$ Increase	% Increase	Budget Forecast FY25	Budget Forecast FY26	Budget Forecast FY27
Revenues											
Local Appropriation (includes CH70 Funding)	12,986,504	12,859,404	13,154,590	12,834,030	13,796,430	15,176,109	1,379,679	10.00%	15,838,359	16,730,988	17,300,352
94-142 Sp. Ed. Grant	137,000		137,000		137,000	137,000	-	0.00%	137,000	137,000	137,000
Title I Grant	20,000		20,000		20,000	20,000	-	0.00%	20,000	20,000	20,000
Circuit Breaker Grant	244,024		263,000		191,666	107,511	(84,155)	-43.91%	100,000	100,000	100,000
Early Childhood Grant	10,000		10,000				-	-			
Early Childhood Special Education Grant (Fund Code 262)	9,500		9,500		9,500	9,500	-	0.00%	9,500	9,500	9,500
Teacher Quality	1,400		1,400		1,400	1,400	-	0.00%	1,400	1,400	1,400
ESSER III Grant					101,000	-	(101,000)	-	100,000		
Pre-School Tuition	325,000		325,000		325,000	325,000	-	0.00%	300,000	250,000	200,000
After School Tuition	4,000		-		-	-	-	-	-	-	-
Special Education Tuition	-		-		68,000	68,000	-	-	-	-	-
Food Service	-		-		-	-	-	-	-	-	-
Instrumental Music	25,000		25,000		25,000	25,000	-	0.00%	20,000	20,000	20,000
Facility Rental	-		-		-	-	-	-	-	-	-
Total Revenues											
	13,762,428	12,859,404	13,945,490	12,834,030	14,674,996	15,869,520	1,194,524	8.14%	16,526,259	17,248,888	17,788,252
Expenses											
Salaries	9,632,960	9,072,380	9,844,573	9,218,569	10,460,509	11,219,452	749,943	7.16%	11,584,071	12,060,139	12,327,052
Professional Development	125,732	107,267	112,830	118,006	161,643	179,786	18,143	11.22%	180,786	180,786	180,786
Admin, Educational, & Support	474,116	611,598	515,955	512,423	749,388	814,243	64,855	8.65%	758,128	769,320	784,795
Supplies/Materials/Equipment/Services	59,200	12,874	49,700	15,861	57,875	52,175	(5,700)	-9.85%	48,500	49,470	50,459
In District Special Education Services (Non Salary - DW Only)	500,864	461,372	497,570	365,875	476,201	623,220	147,019	30.87%	635,384	647,792	660,448
Transportation (Regular & Sp. Ed.)	239,092	215,200	240,370	266,837	240,033	256,042	16,009	6.67%	261,093	266,245	271,500
Utilities	374,549	326,711	336,178	375,809	235,745	250,703	14,958	6.34%	328,215	333,468	338,799
Facilities	1,741,317	1,612,084	1,887,888	1,718,708	1,960,692	2,037,680	76,988	3.93%	2,230,031	2,441,618	2,674,363
Insurance (Beneficial & Non-Beneficial)	614,598	459,918	460,425	241,940	323,910	436,220	112,310	34.67%	500,050	500,050	500,050
Special Education Out of District Tuition											
Total Operating Budget											
	13,762,428	12,859,404	13,945,490	12,834,030	14,674,996	15,869,520	1,194,524	8.14%	16,526,259	17,248,888	17,788,252
Less: Applied Income											
	775,924	-	790,900	-	878,566	693,411	(185,155)	-	687,000	537,000	487,900
Total Local Appropriation Expenses											
	12,986,504	12,859,404	13,154,590	12,834,030	13,796,430	15,176,109	1,379,679	10.00%	15,838,359	16,710,988	17,300,352
CHECK											
	12,986,504	12,859,404	13,154,590	12,834,030	13,796,430	15,176,109	1,379,679				

Please click the below link for the full FY24 proposed Elementary School Budget

FY24 Proposed Budget [↗](#)



# Masconomet Regional School District



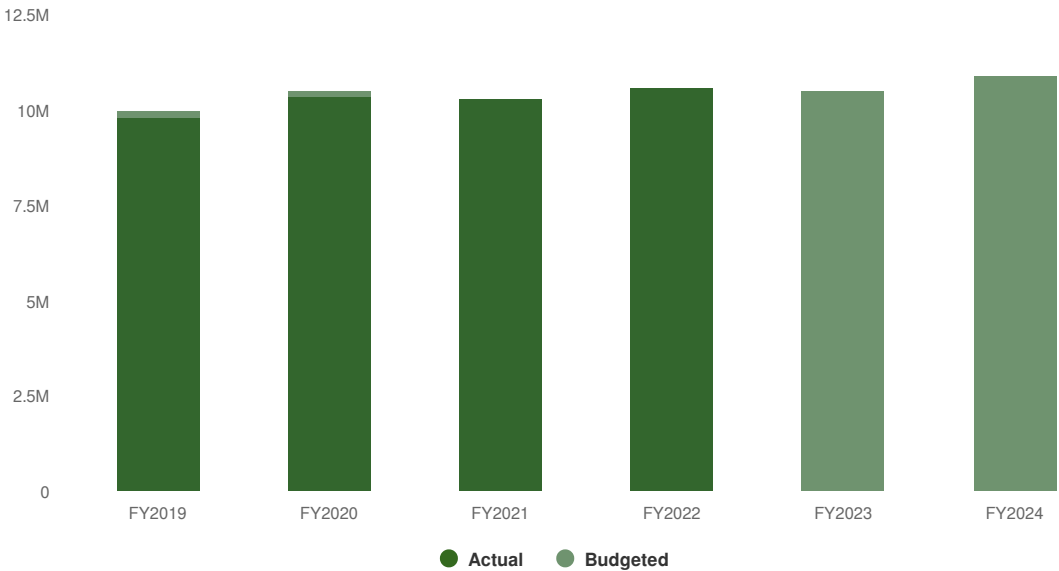
**Michael Harvey**  
Superintendent

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

## Expenditures Summary

**\$10,896,460** **\$418,870**  
(4.00% 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	\$ 11,917,575	\$ 786,153	7.1%
Capital Assessment incl Debt Service	\$ 409,017	\$ 111,474	\$ 105,545	\$ (183,169)	\$ 167,451	\$ 350,619	191.4%
Total Assessment	\$ 11,078,014	\$ 11,072,826	\$ 10,878,971	\$ 10,948,253	\$ 12,085,026	\$ 1,136,773	10.4%
MIDDLETON	FY20	FY21	FY22	FY23	FY24	Chg \$	Chg %
Operating Assessment	\$ 9,968,088	\$ 10,204,052	\$ 10,473,077	\$ 10,477,590	\$ 10,896,460	\$ 418,870	4.0%
Capital Assessment incl Debt Service	\$ 382,380	\$ 103,740	\$ 102,490	\$ (171,693)	\$ 150,162	\$ 321,855	187.5%
Total Assessment	\$ 10,350,468	\$ 10,307,792	\$ 10,575,567	\$ 10,305,897	\$ 11,046,622	\$ 740,725	7.0%
TOPSFIELD	FY20	FY21	FY22	FY23	FY24	Chg \$	Chg %
Operating Assessment	\$ 7,408,262	\$ 7,745,305	\$ 8,394,366	\$ 8,776,843	\$ 9,123,180	\$ 346,337	3.9%
Capital Assessment incl Debt Service	\$ 285,305	\$ 80,537	\$ 82,467	\$ (143,887)	\$ 131,437	\$ 275,324	191.3%
Total Assessment	\$ 7,693,567	\$ 7,825,842	\$ 8,476,833	\$ 8,632,957	\$ 9,254,617	\$ 621,660	7.3%
DISTRICT TOTALS	FY20	FY21	FY22	FY23	FY24	Chg \$	Chg %
Operating Assessment	\$ 28,045,347	\$ 28,910,709	\$ 29,640,869	\$ 30,385,855	\$ 31,937,215	\$ 1,551,360	5.1%
Capital Assessment incl Debt Service	\$ 1,076,702	\$ 295,751	\$ 290,502	\$ (498,748)	\$ 449,050	\$ 947,798	190.0%
Total Assessment	\$ 29,122,049	\$ 29,206,460	\$ 29,931,371	\$ 29,887,107	\$ 32,386,265	\$ 2,499,158	8.3%

NOTE: FY24 Preliminary Cherry Sheets, FY24 Preliminary Chapter 70 Aid & Net School Spending Requirements dated 2/23/23 have been used to compile this Adopted Budget.

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

Please see the link below for the detailed budget presentation.

Masconomet Regional School District Budget Information [↗](#)

# Essex North Shore Agricultural & Technical School

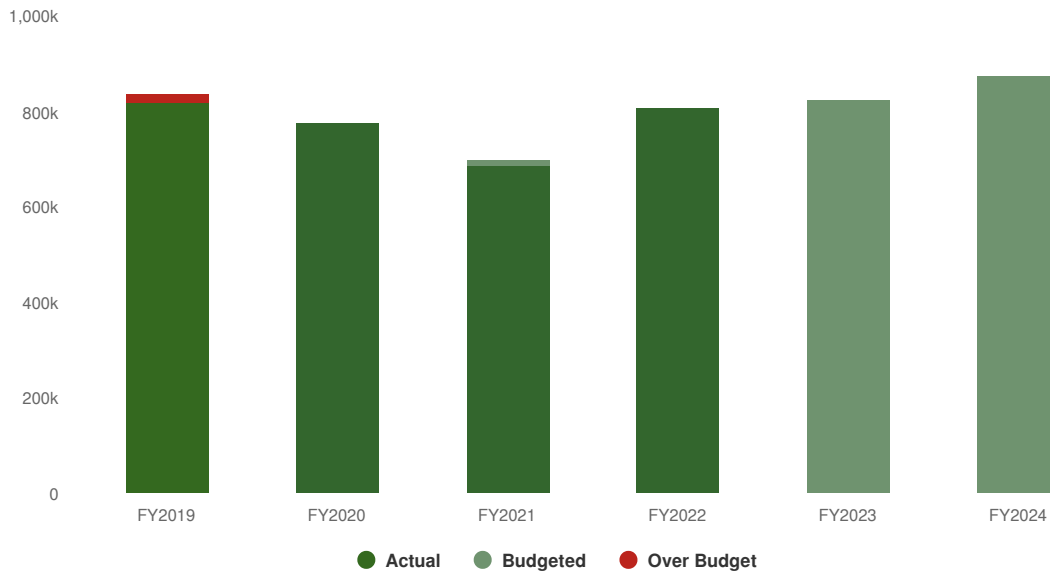


**Heidi T. Riccio**  
Superintendent-Director

## Expenditures Summary

**\$874,395** **\$49,371**  
(5.98% vs. prior year)

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



# Operating Budget Assessment

				Foundation /								
	Enrollment	Enrollment	Enrollment	Required	Above Minimum Assessment		Debt	Capital	FY 2024	FY 24	FY 23	Per Pupil
Community	1-Oct-21	1-Oct-22	Participation	Minimum		Transportation	Service	Improvement	Preliminary	Per Pupil	Per Pupil	Cost
			Percentage	Contribution		Assessment	Assessment	Assessment	Assessment	Cost	Cost	% Increase
Beverly	140	170	12.500%	2,593,537	0	31,058	228,562	39,621	2,892,778	17,016	16,468	3.3%
Boxford	25	22	1.618%	341,779	0	4,020	29,585	5,128	380,512	17,296	16,294	6.2%
Danvers	231	245	18.015%	3,786,227	0	44,761	329,403	57,101	4,217,492	17,214	16,734	2.9%
Essex	16	21	1.544%	331,208	0	3,836	28,232	4,894	368,170	17,532	16,121	8.8%
Gloucester	99	107	7.868%	1,601,816	0	19,549	143,866	24,939	1,790,170	16,731	16,322	2.5%
Hamilton	19	18	1.324%	284,427	0	3,290	24,209	4,197	316,123	17,562	16,664	5.4%
Lynnfield	42	35	2.574%	540,727	0	6,395	47,065	8,159	602,346	17,210	16,793	2.5%
Manchester	13	13	0.956%	211,495	0	2,375	17,480	3,030	234,380	18,029	17,183	4.9%
Marblehead	34	26	1.912%	422,990	0	4,751	34,961	6,060	468,762	18,029	17,183	4.9%
Middleton	49	50	3.676%	798,046	0	9,134	67,215	11,652	886,047	17,721	17,038	4.0%
Nahant	11	10	0.735%	162,688	0	1,826	13,439	2,330	180,283	18,028	17,183	4.9%
Peabody	352	377	27.721%	4,611,704	0	68,877	506,876	87,866	5,275,323	13,993	13,670	2.4%
Rockport	16	12	0.882%	195,226	0	2,191	16,127	2,796	216,340	18,028	18,142	-0.6%
Salem	190	185	13.602%	2,239,895	0	33,798	248,713	43,112	2,565,518	13,868	13,684	1.3%
Swampscott	37	29	2.132%	459,437	0	5,297	38,983	6,758	510,475	17,603	17,040	3.3%
Topsfield	27	29	2.132%	434,353	0	5,297	38,983	6,758	485,391	16,738	16,392	2.1%
Wenham	8	11	0.809%	171,947	0	2,010	14,793	2,564	191,314	17,392	17,183	1.2%
Total	1,309	1,360	100.000%	19,187,502	0	248,465	1,828,492	316,965	21,581,424	17,058	16,476	3.5%

Please click the link below to view the detailed budget information for the district:

Essex North Shore Agricultural & Technical School Budget [↗](#)





## 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.

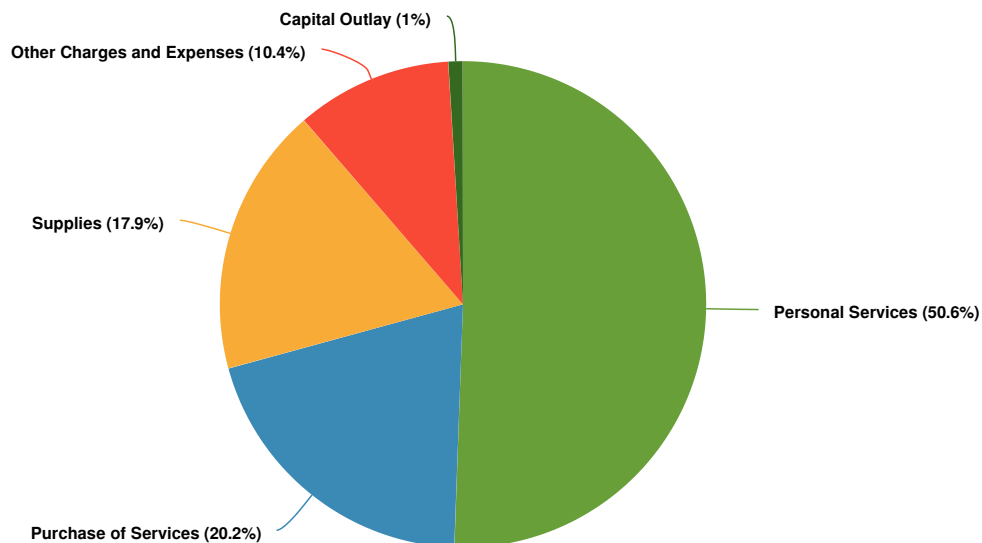
The Department works together as a team with other departments, boards, committees and residents to provide services to the community.

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.

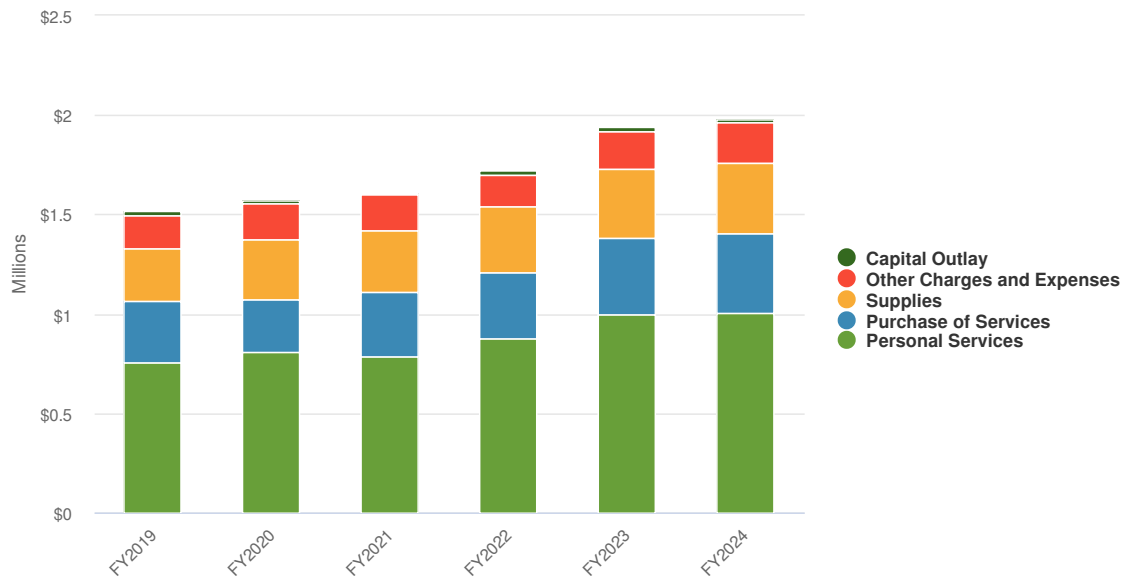
The Department is also responsible for all Water Distribution system O & M and regulatory compliance

### Expenditures by Expense Type

#### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



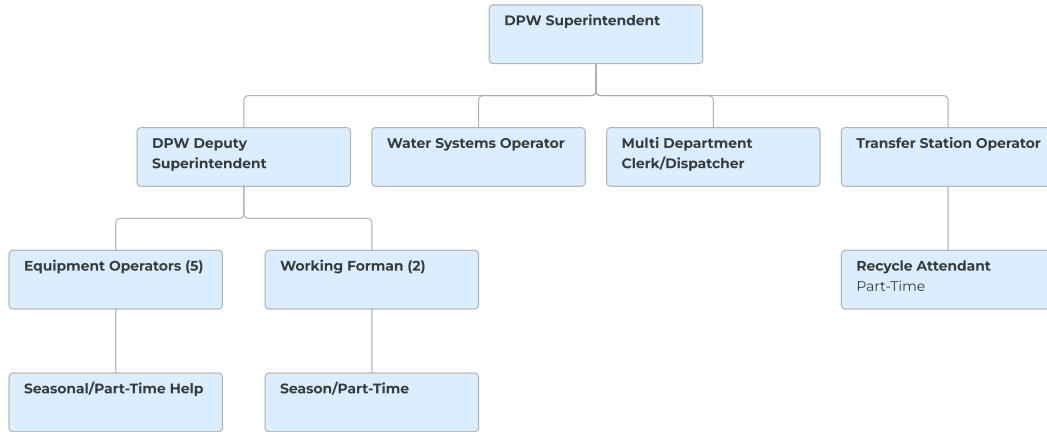
Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Personal Services</b>					
SALARIES & WAGES	\$544,986	\$610,926	\$610,926	\$0	0%
DEPT. HEAD SALARY	\$90,709	\$115,436	\$117,861	\$2,425	2.1%
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%
<b>Total Personal Services:</b>	<b>\$875,924</b>	<b>\$1,000,066</b>	<b>\$1,002,491</b>	<b>\$2,425</b>	<b>0.2%</b>
<b>Purchase of Services</b>					
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%
<b>Total Purchase of Services:</b>	<b>\$332,763</b>	<b>\$382,333</b>	<b>\$399,936</b>	<b>\$17,603</b>	<b>4.6%</b>
<b>Supplies</b>					
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%
PATCHING	\$8,904	\$8,000	\$8,000	\$0	0%



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
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%
<b>Total Supplies:</b>	<b>\$333,557</b>	<b>\$348,200</b>	<b>\$355,100</b>	<b>\$6,900</b>	<b>2%</b>
<b>Other Charges and Expenses</b>					
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%
<b>Total Other Charges and Expenses:</b>	<b>\$160,196</b>	<b>\$191,380</b>	<b>\$205,650</b>	<b>\$14,270</b>	<b>7.5%</b>
<b>Capital Outlay</b>					
CAPITAL OUTLAY RESURFACE RDWYS	\$18,257	\$19,000	\$19,000	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$18,257</b>	<b>\$19,000</b>	<b>\$19,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$1,720,697</b>	<b>\$1,940,979</b>	<b>\$1,982,177</b>	<b>\$41,198</b>	<b>2.1%</b>



## Organizational Chart



## Department FTE Count

FTE%	FY22	FY23	FY24
<b>DPW Superintendent</b>	1.00	1.00	1.00
<b>DPW Deputy Superintendent</b>	1.00	1.00	1.00
<b>Multi-Department Clerk/Dispatcher</b>	1.00	1.00	1.00
<b>Water Systems Operator</b>	1.00	1.00	1.00
<b>Equipment Operator</b>	7.00	5.00	5.00
<b>Working Foreman</b>	0.00	2.00	2.00
<b>Recycle Attendant (PT)</b>	1.20	1.20	1.20
<b>Seasonal/Part-Time Help</b>	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, Riverview 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 fromOak 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

Inter-Municipal Agreement with Danvers regarding water

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.

Metrics	FY 19 Actuals	FY 20 Actuals	FY21 Actuals
Trash Hauled to Covanta (tons)	2,173	2,355	2,173
Recycled Materials (tons)	617	619	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.

Metrics	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals
Number of Internments	42	53	51	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.



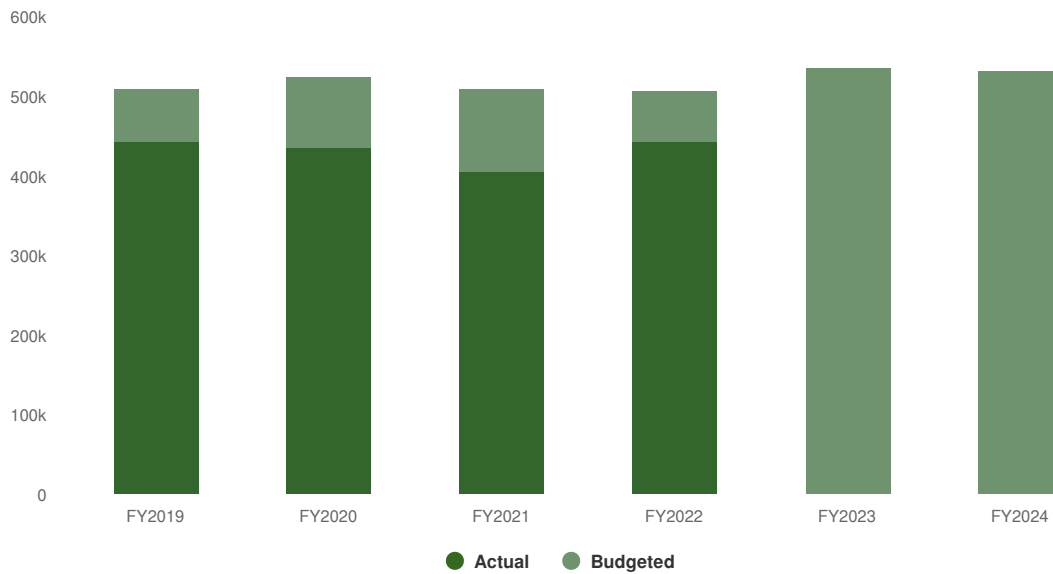
## Health & Human Services

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

### Expenditures Summary

**\$531,246** **-\$4,993**  
(-0.93% vs. prior year)

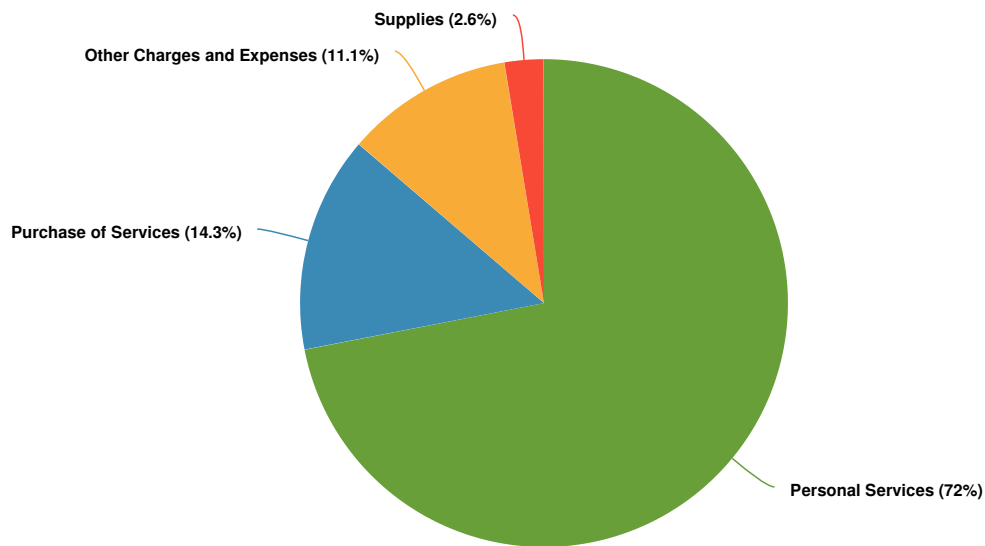
#### Health & Human Services Proposed and Historical Budget vs. Actual



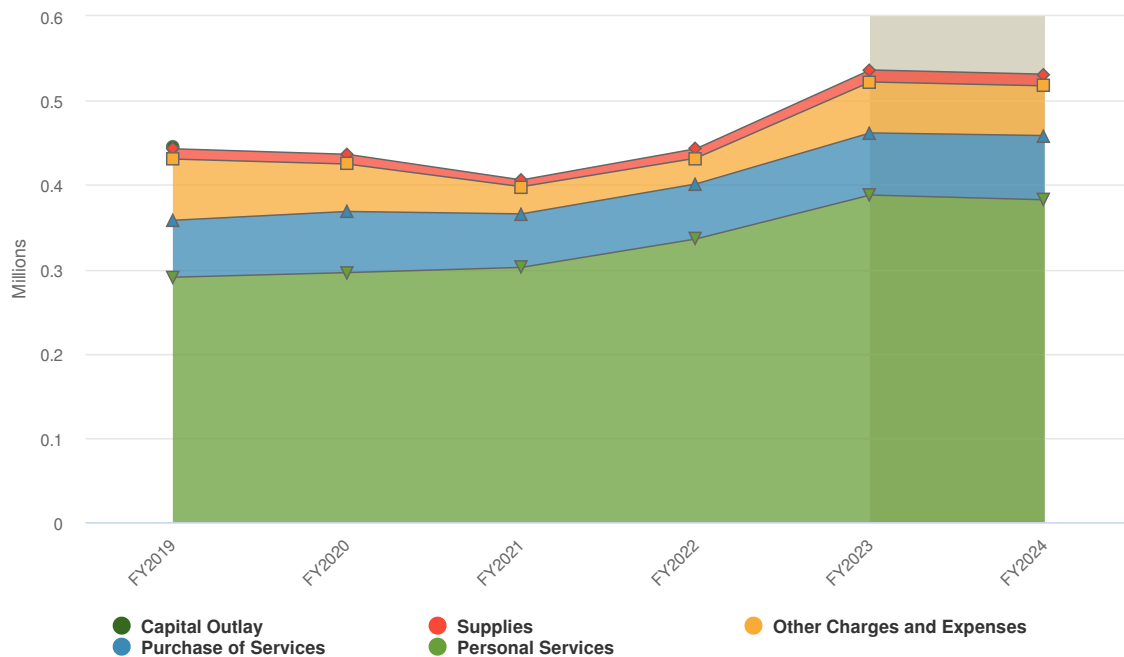


# Expenditures by Expense Type

## 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.

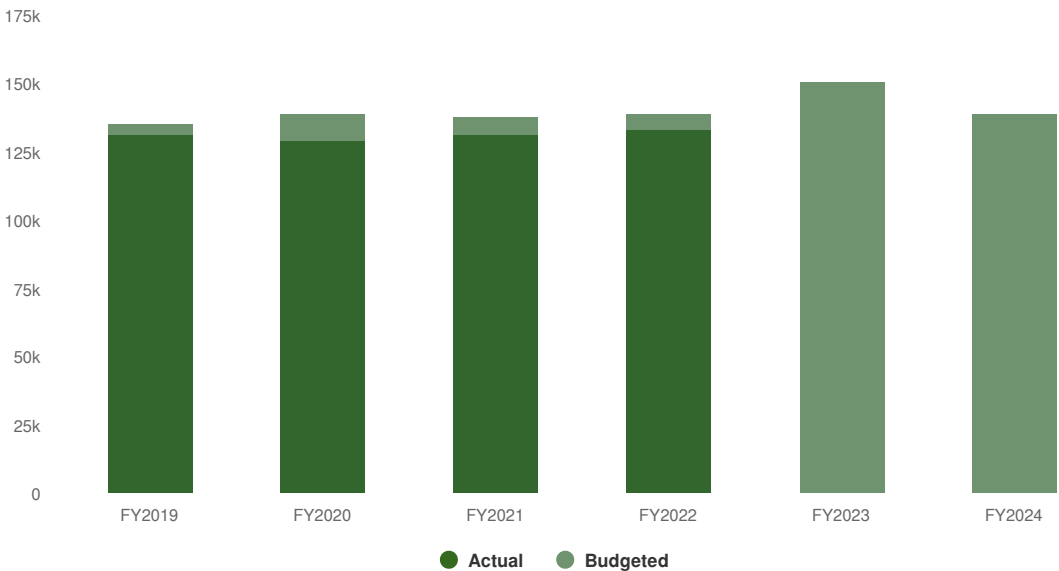
The Health Department supports the 10 essential functions of public health that include:

- 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

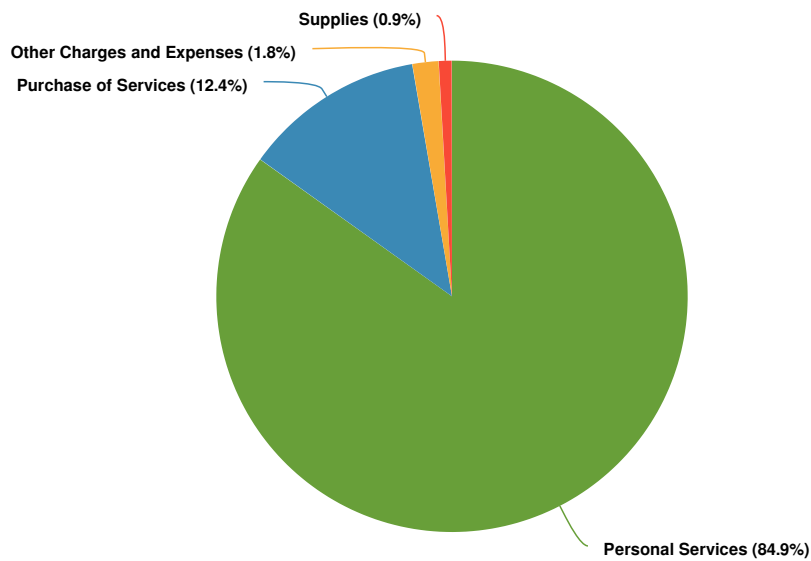
**\$139,138** **-\$11,500**  
(-7.63% vs. prior year)

Health Department Proposed and Historical Budget vs. Actual

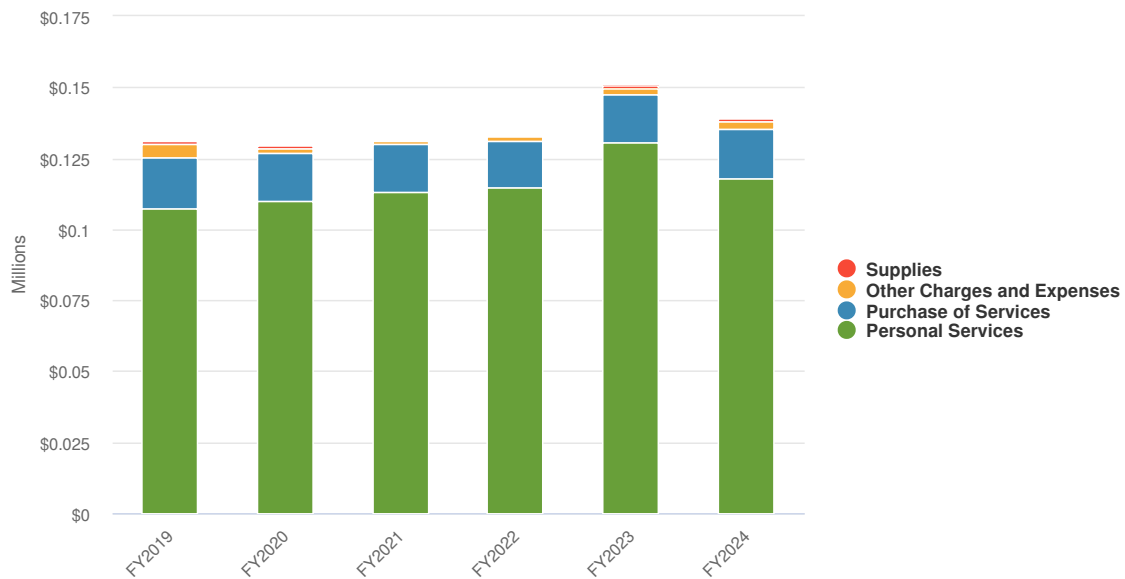


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



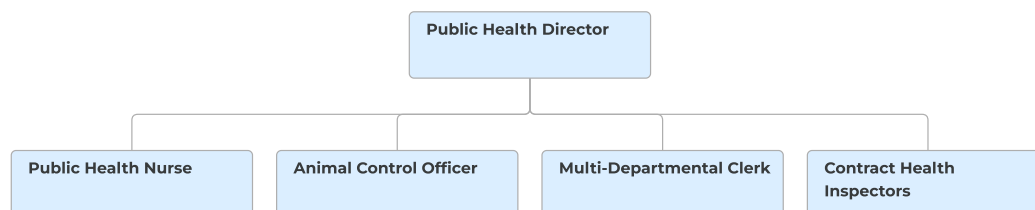
## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Personal Services</b>					
SALARIES & WAGES	\$18,229	\$19,882	\$20,016	\$134	0.7%
DEPT. HEAD SALARY	\$96,539	\$110,456	\$98,072	-\$12,384	-11.2%
<b>Total Personal Services:</b>	<b>\$114,767</b>	<b>\$130,338</b>	<b>\$118,088</b>	<b>-\$12,250</b>	<b>-9.4%</b>
<b>Purchase of Services</b>					
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%
<b>Total Purchase of Services:</b>	<b>\$16,267</b>	<b>\$17,300</b>	<b>\$17,300</b>	<b>\$0</b>	<b>0%</b>
<b>Supplies</b>					
OFFICE SUPPLIES	\$407	\$750	\$750	\$0	0%
OTHER SUPPLIES	\$91	\$500	\$500	\$0	0%
<b>Total Supplies:</b>	<b>\$498</b>	<b>\$1,250</b>	<b>\$1,250</b>	<b>\$0</b>	<b>0%</b>
<b>Other Charges and Expenses</b>					
TRAVEL	\$538	\$750	\$1,500	\$750	100%
DUES,FEES, AND SUBSCRIPTIONS	\$888	\$1,000	\$1,000	\$0	0%
<b>Total Other Charges and Expenses:</b>	<b>\$1,426</b>	<b>\$1,750</b>	<b>\$2,500</b>	<b>\$750</b>	<b>42.9%</b>
<b>Total Expense Objects:</b>	<b>\$132,958</b>	<b>\$150,638</b>	<b>\$139,138</b>	<b>-\$11,500</b>	<b>-7.6%</b>



## Organizational Chart



## Department FTE Count

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

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

## Fiscal Year 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

<b>Metrics</b>	<b>FY 21 Actuals</b>	<b>FY 22 Actuals</b>	<b>FY 23 (in progress)</b>	<b>FY 24 Projected</b>
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.

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

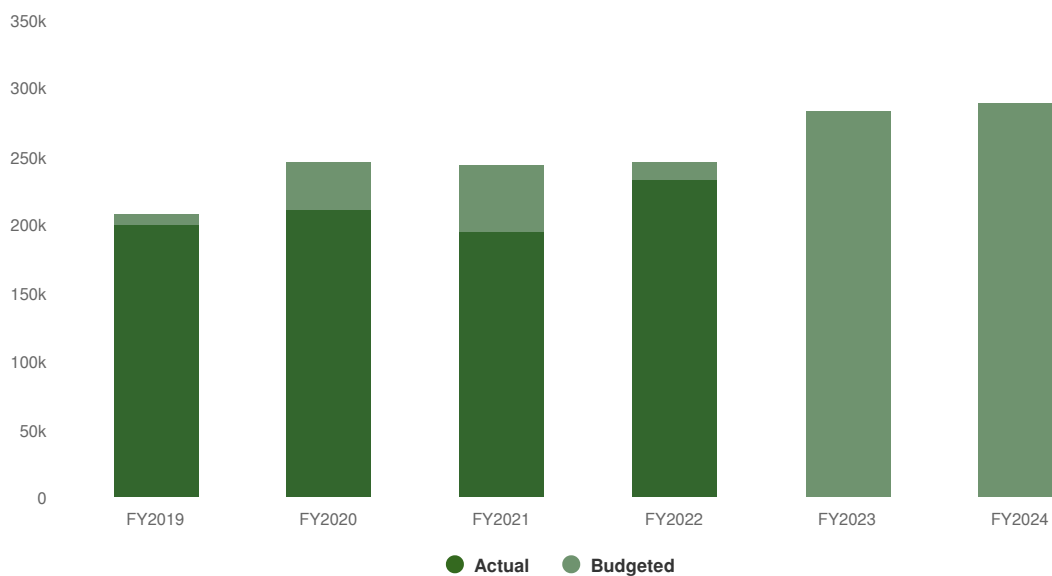


Middleton Cultural Grant Lifelong Learning 1/1/22-12/30/22	Middleton Cultural Grant Veterans Program 1/1/22-12/30/22	Middleton Cultural Grant Men's Learning Program 1/1/22-12/30/22
\$975	\$750	\$885

## Expenditures Summary

**\$289,730** **\$6,030**  
(2.13% 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.

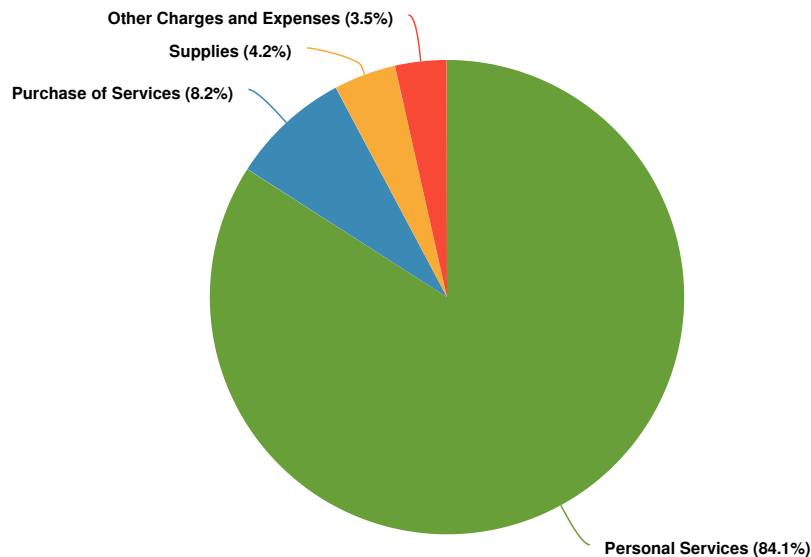
### Supplies:

- 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.

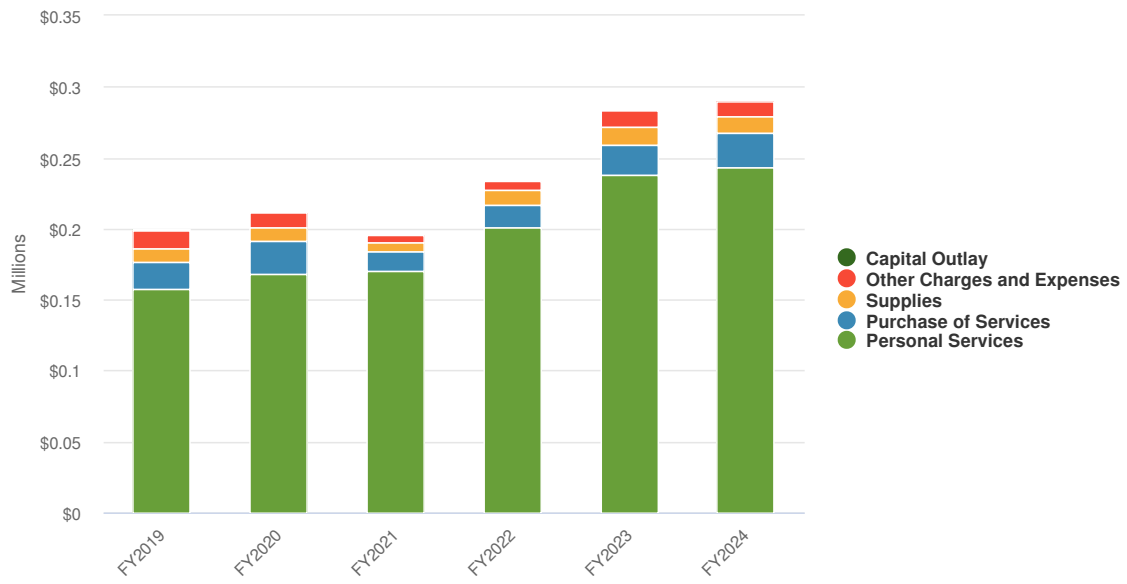
### Budgeted Expenditures by Expense Type



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).

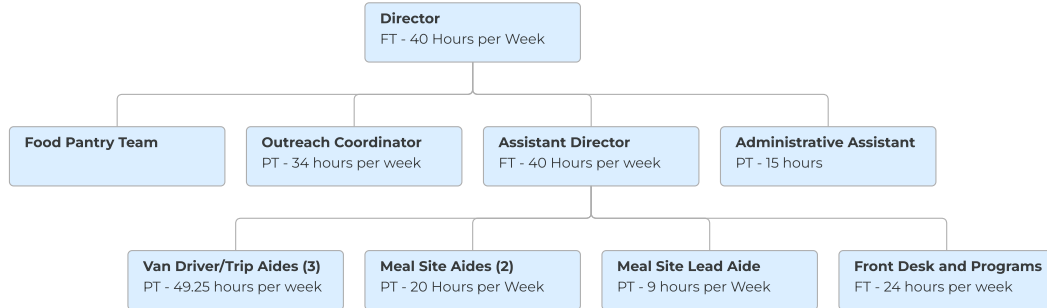
### Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
<b>Expense Objects</b>					
<b>Personal Services</b>					
SALARIES & WAGES	\$32,922	\$47,425	\$49,017	3.4%	\$1,592
DEPT. HEAD SALARY	\$72,349	\$85,734	\$87,527	2.1%	\$1,793
PART TIME	\$95,827	\$104,324	\$107,048	2.6%	\$2,724
<b>Total Personal Services:</b>	<b>\$201,098</b>	<b>\$237,483</b>	<b>\$243,592</b>	<b>2.6%</b>	<b>\$6,109</b>
<b>Purchase of Services</b>					
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
<b>Total Purchase of Services:</b>	<b>\$15,683</b>	<b>\$21,162</b>	<b>\$23,683</b>	<b>11.9%</b>	<b>\$2,521</b>
<b>Supplies</b>					
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
<b>Total Supplies:</b>	<b>\$10,647</b>	<b>\$12,628</b>	<b>\$12,240</b>	<b>-3.1%</b>	<b>-\$388</b>
<b>Other Charges and Expenses</b>					
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
<b>Total Other Charges and Expenses:</b>	<b>\$5,984</b>	<b>\$12,427</b>	<b>\$10,215</b>	<b>-17.8%</b>	<b>-\$2,212</b>
<b>Total Expense Objects:</b>	<b>\$233,411</b>	<b>\$283,700</b>	<b>\$289,730</b>	<b>2.1%</b>	<b>\$6,030</b>



## Organizational Chart



## Department FTE Count

FTE%	FY22	FY23	FY24
<b>Council on Aging Director</b>	1.00	1.00	1.00
<b>Assistant Director</b>	1.00	1.00	1.00
<b>Administrative Assistant</b>	0.38	0.38	0.38
<b>Outreach Coordinator</b>	0.48	0.85	0.85
<b>Front Desk &amp; Program Coordinator</b>	0.60	0.60	0.60
<b>Van Drivers</b>	1.24	1.24	1.24
<b>Meal Site Aides</b>	0.50	0.50	0.50
<b>Lead Site Aides</b>	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 increase 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.

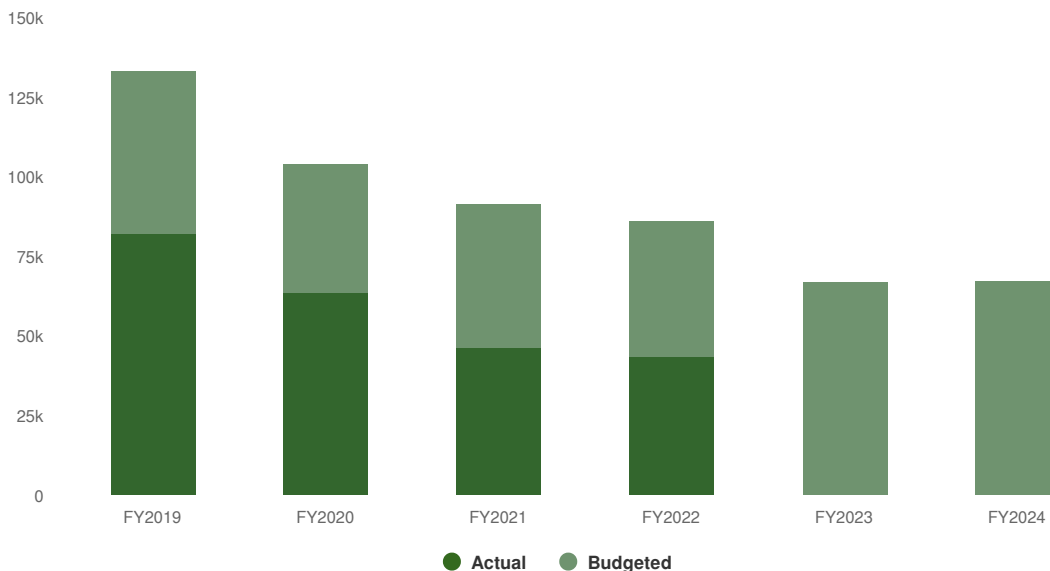
Additional responsibilities at the municipal level include coordination of the town's Memorial Day and Veteran Day activities, maintaining municipal flags, coordinating with local nonprofits, and supporting local veterans and veteran initiatives.

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

**\$67,453** **\$477**  
(0.71% vs. prior year)

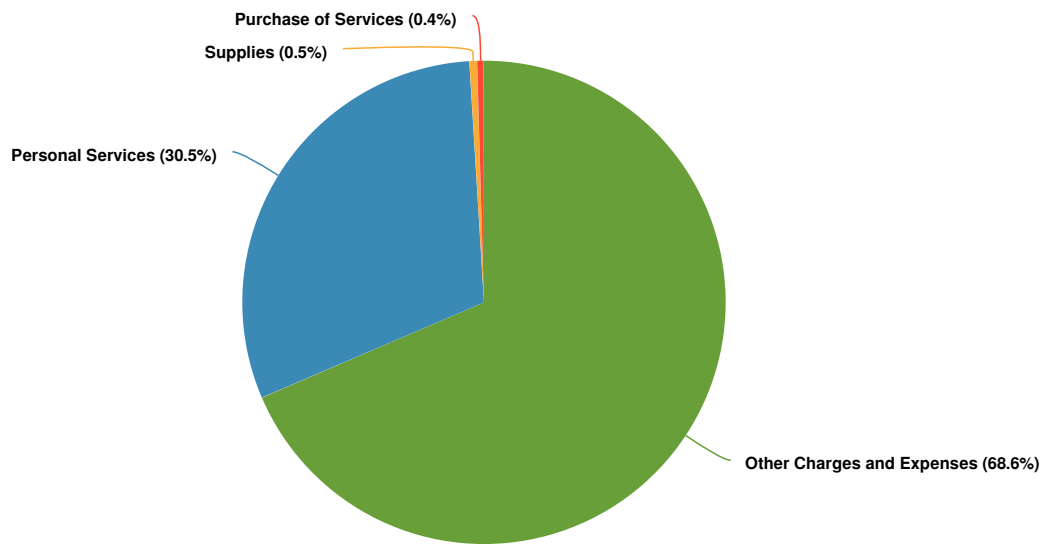
#### Veterans' Services Proposed and Historical Budget vs. Actual



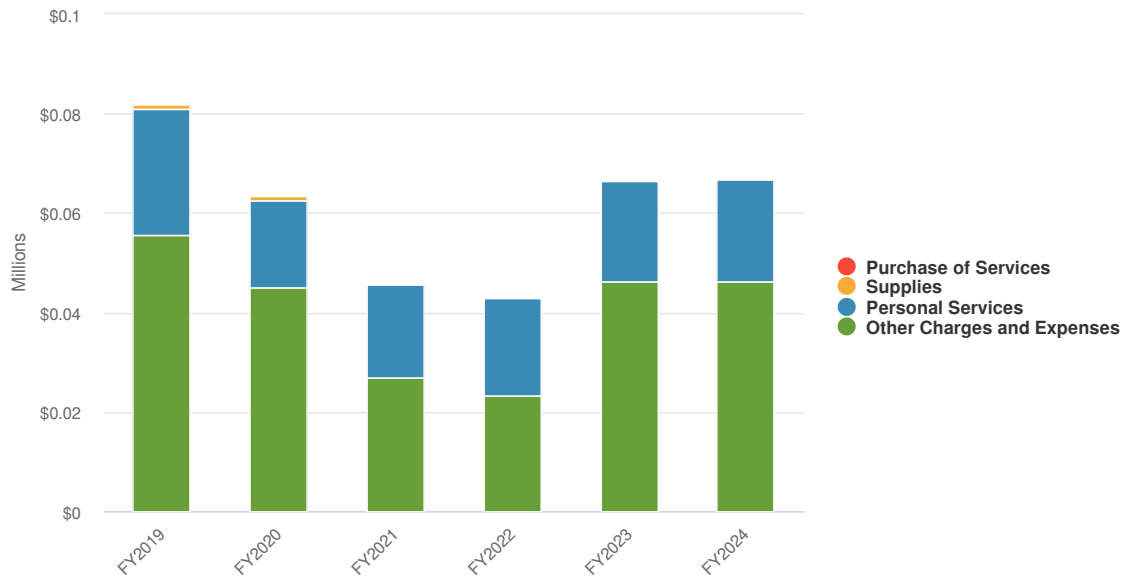
Downwards trend in expenditures is due to reduction in Chapter 115 eligible veterans due to the Veterans' Service Officer finding better resources for the Town's veteran population.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

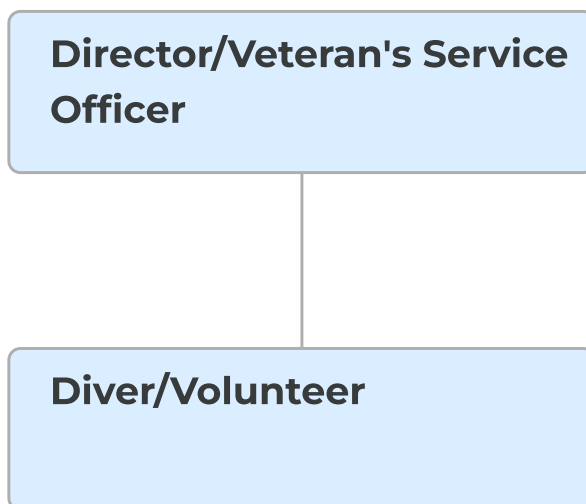


## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Personal Services</b>					
DEPT. HEAD SALARY	\$19,675	\$19,076	\$19,553	\$477	2.5%
PART TIME	\$213	\$1,000	\$1,000	\$0	0%
<b>Total Personal Services:</b>	<b>\$19,888</b>	<b>\$20,076</b>	<b>\$20,553</b>	<b>\$477</b>	<b>2.4%</b>
<b>Purchase of Services</b>					
POSTAGE	\$215	\$300	\$300	\$0	0%
<b>Total Purchase of Services:</b>	<b>\$215</b>	<b>\$300</b>	<b>\$300</b>	<b>\$0</b>	<b>0%</b>
<b>Supplies</b>					
CENTRAL OFFICE SUPPLIES	\$48	\$350	\$350	\$0	0%
<b>Total Supplies:</b>	<b>\$48</b>	<b>\$350</b>	<b>\$350</b>	<b>\$0</b>	<b>0%</b>
<b>Other Charges and Expenses</b>					
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%
<b>Total Other Charges and Expenses:</b>	<b>\$23,141</b>	<b>\$46,250</b>	<b>\$46,250</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$43,291</b>	<b>\$66,976</b>	<b>\$67,453</b>	<b>\$477</b>	<b>0.7%</b>

## Organizational Chart



## Department FTE Count

FTE (count not percent)	FY22	FY23	FY24
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 5<sup>th</sup> 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 6<sup>th</sup> 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!**

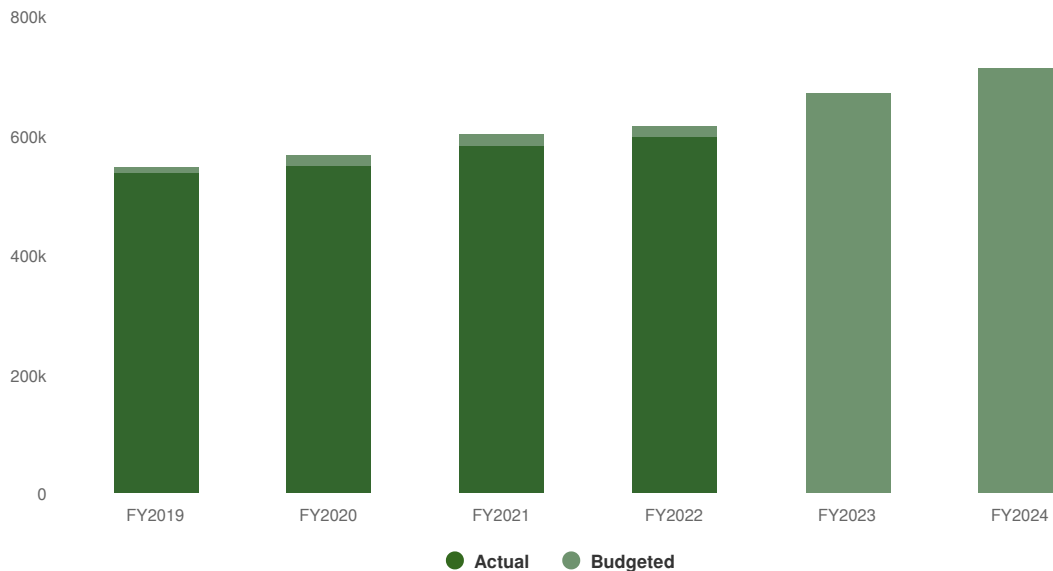
In 2022, the library acquired a custom pop-up tent printed with the library's logo. This tent is used for outreach at community events, including Middleton's annual Chief Will's Day in June, the Pumpkin Festival in October, and the Winter Festival in December. In order to best serve Middleton, the library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

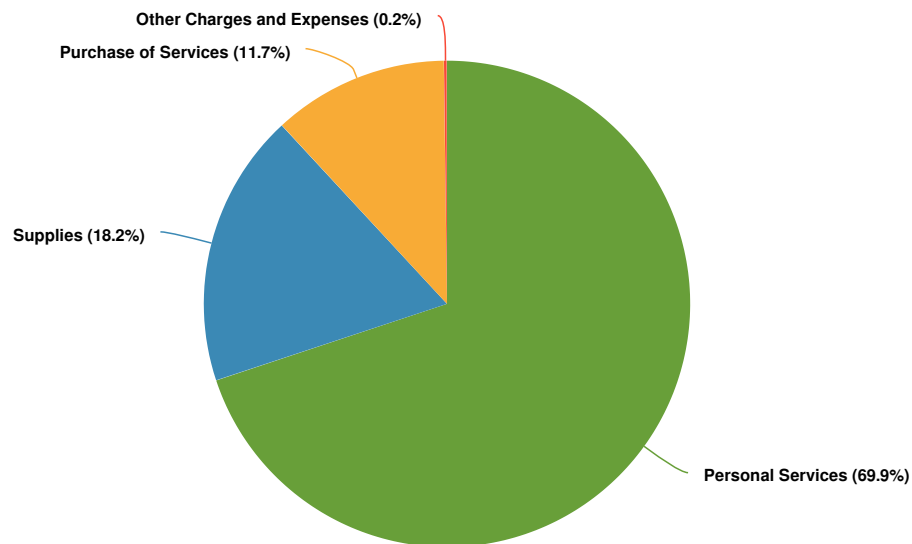
**\$715,422** **\$44,640**  
(6.65% vs. prior year)

### Library Proposed and Historical Budget vs. Actual

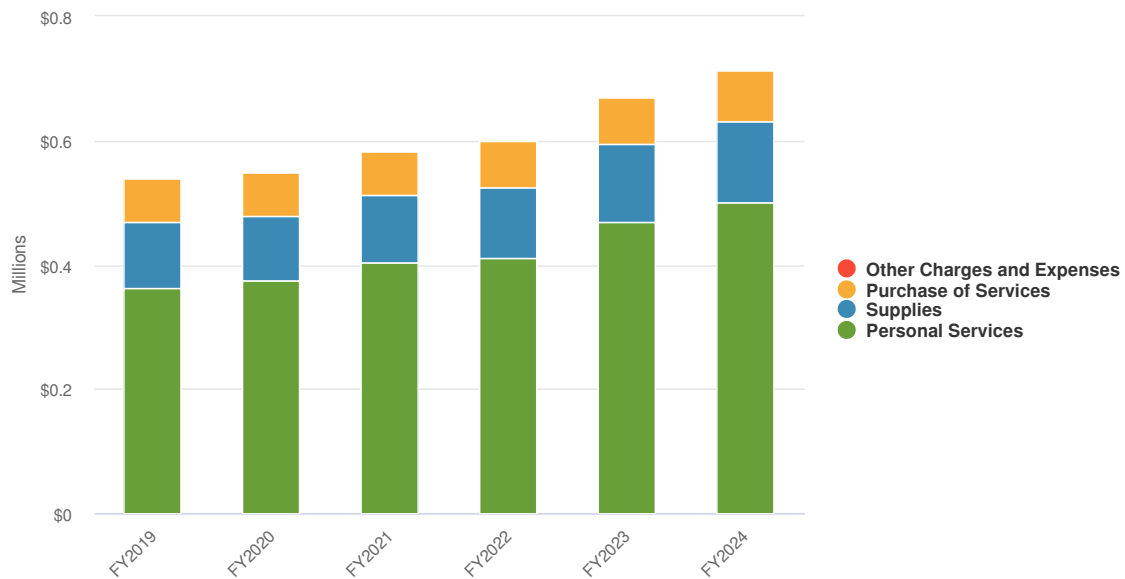


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

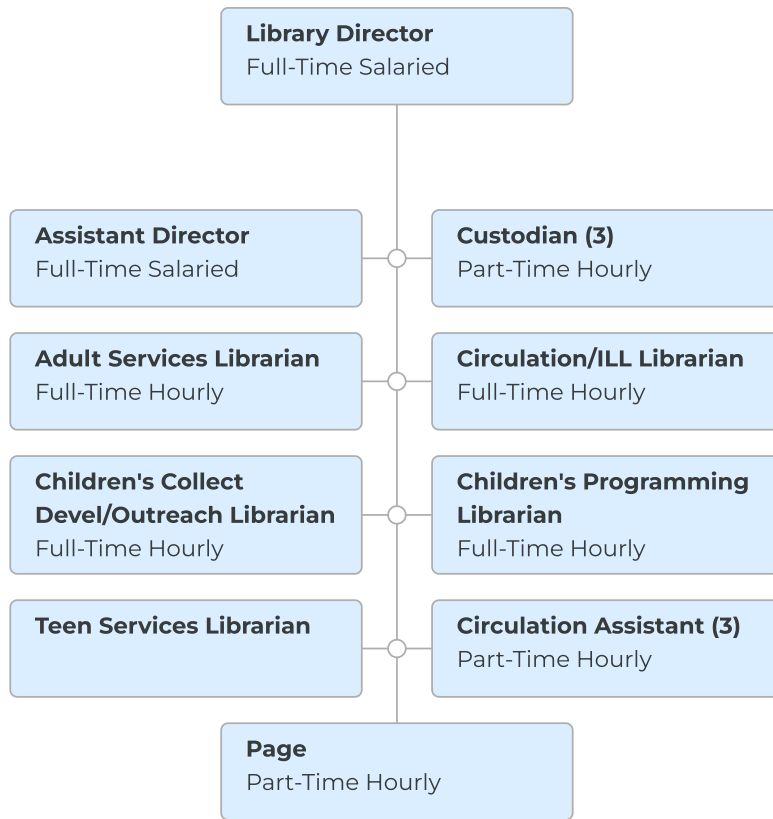




Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Personal Services</b>					
SALARIES & WAGES	\$299,051	\$338,361	\$315,695	-\$22,666	-6.7%
DEPT. HEAD SALARY	\$87,792	\$98,366	\$100,423	\$2,057	2.1%
PART TIME	\$23,178	\$31,369	\$84,113	\$52,744	168.1%
<b>Total Personal Services:</b>	<b>\$410,022</b>	<b>\$468,096</b>	<b>\$500,231</b>	<b>\$32,135</b>	<b>6.9%</b>
<b>Purchase of Services</b>					
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	\$29,581	\$4,000	15.6%
POSTAGE	\$15	\$750	\$350	-\$400	-53.3%
CONTRACTUAL SERVICES	\$13,288	\$15,235	\$16,990	\$1,755	11.5%
<b>Total Purchase of Services:</b>	<b>\$73,818</b>	<b>\$76,116</b>	<b>\$83,621</b>	<b>\$7,505</b>	<b>9.9%</b>
<b>Supplies</b>					
OFFICE SUPPLIES	\$2,932	\$4,500	\$4,661	\$161	3.6%
BUILDING MAINTENANCE	\$15,366	\$14,000	\$14,501	\$501	3.6%
BOOKS & PUBLICATIONS	\$97,347	\$107,170	\$111,008	\$3,838	3.6%
<b>Total Supplies:</b>	<b>\$115,645</b>	<b>\$125,670</b>	<b>\$130,170</b>	<b>\$4,500</b>	<b>3.6%</b>
<b>Other Charges and Expenses</b>					
TRAVEL	\$140	\$400	\$600	\$200	50%
DUES,FEES, AND SUBSCRIPTIONS	\$175	\$500	\$800	\$300	60%
<b>Total Other Charges and Expenses:</b>	<b>\$315</b>	<b>\$900</b>	<b>\$1,400</b>	<b>\$500</b>	<b>55.6%</b>
<b>Total Expense Objects:</b>	<b>\$599,800</b>	<b>\$670,782</b>	<b>\$715,422</b>	<b>\$44,640</b>	<b>6.7%</b>



# Organizational Chart



## Department FTE Count

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

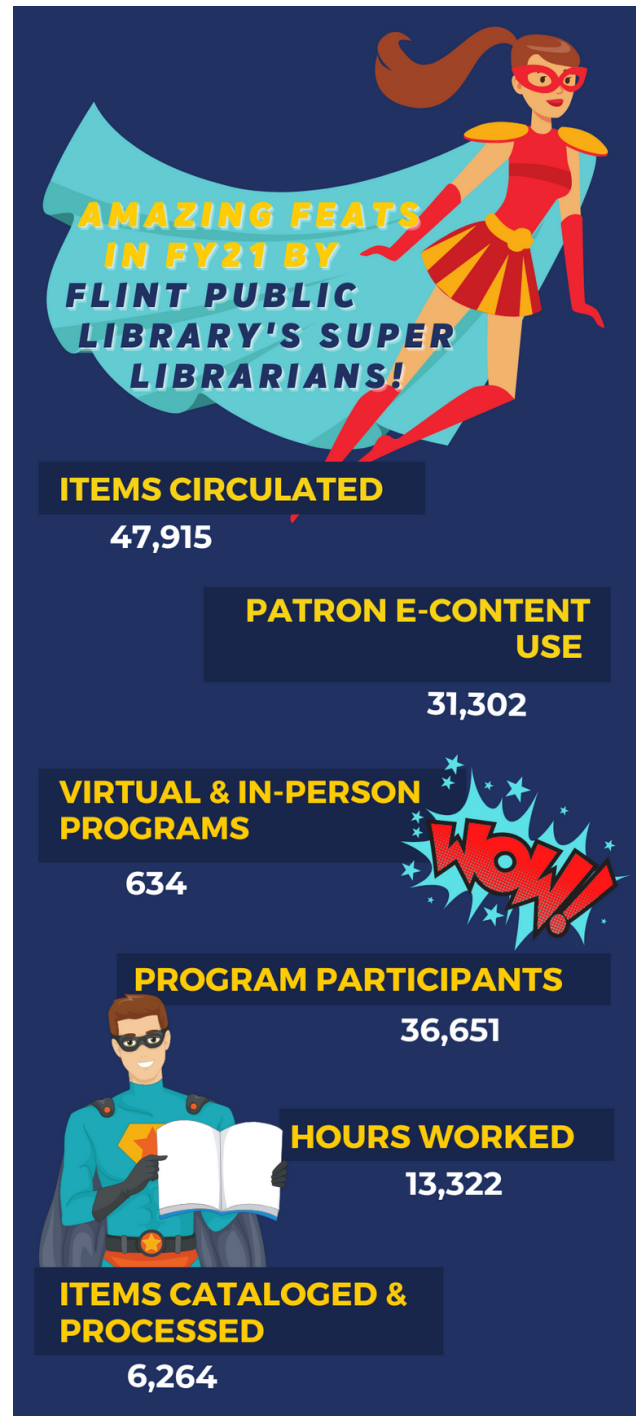
A restructuring of staff and positions occurred during late FY22 and early FY23. The full-time position of Children's Librarian was vacated, along with the part-time positions of Teen Librarian, Substitute, and several Pages. Two new positions were created to allow for an increase in programming for 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!

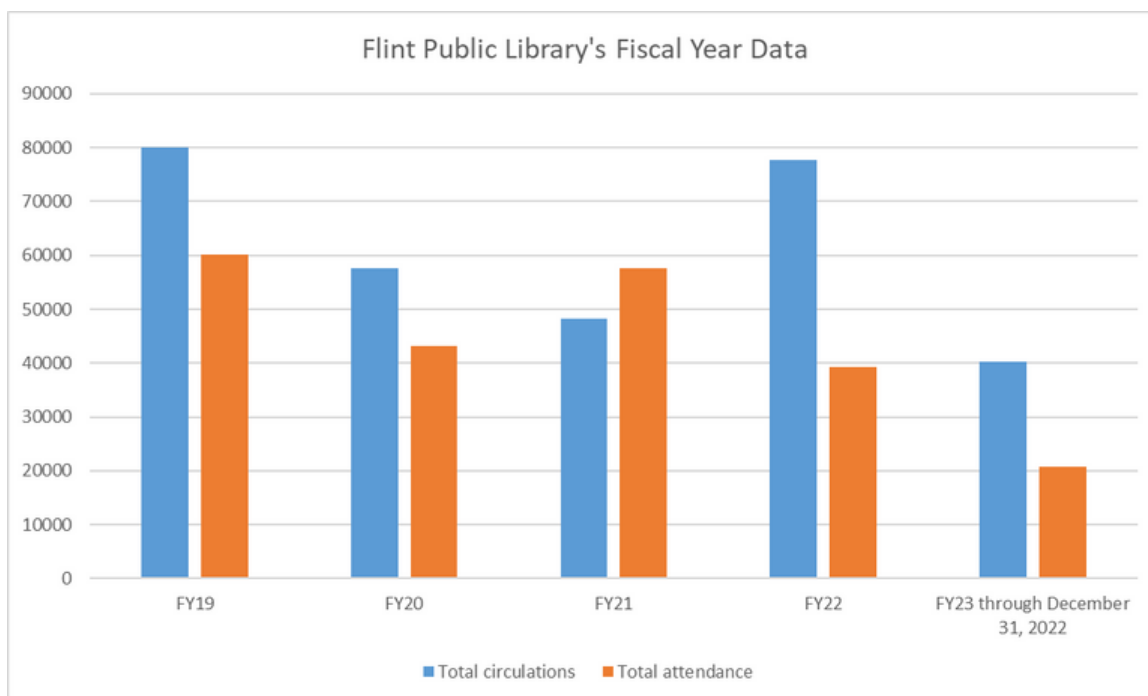




## Fiscal Year 2024 Goals and Objectives

- 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



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# **CAPITAL IMPROVEMENTS**

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# FY 24 Capital Budget Message

TO: Select Board and Finance Committee  
FROM: Jackie Bresnahan, Interim Town Administrator

DATE: March 4, 2023  
RE: FY2024 Capital Budget

In accordance with Section 5 of the Town Charter, I herewith submit the Fiscal Year 2024 (FY24) Capital Budget. This memorandum also includes an update on the operating budget as well as upcoming meetings associated with the Annual Town Meeting and the completion of the operating and capital budgets.

## FY24 Capital Budget

The purpose of the five-year capital plan is to inform municipal officials and residents of the probable replacement schedule for components of the Town's capital assets. Capital assets include all municipal buildings, schools, parks, roads, water and drainage systems, vehicles, cemeteries, and departmental equipment valued at more than \$5,000 and having a useful life of five years. Year 1 of the five-year capital plan is the coming year's (FY24) capital budget.

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

Five-year plans are summarized by department or function through FY28 and contain descriptions and budget estimates. Funding for projects and equipment in year one, FY24, will be sought at this year's Annual Town Meeting. The Annual Town Meeting will take place on Tuesday, May 9, 2023. Cost estimates for years two through five of the capital plan are approximate as we cannot precisely predict inflation, changes in markets, materials, and industries, and other influencing factors.

The list of proposed expenditures is organized by function and by funding source. The capital budget shows each proposed expenditure and the recommended funding source. In most cases, these are funded from either Free Cash or the Community Preservation Fund. Several Public Works are proposed to be funded by the Town's federal ARPA allocation. For FY 2024, we are also recommending some strategic uses of Overlay, Ambulance Fund, PEG Fund, as well as state and federal funds and/or grants. We are not recommending tax levy or general obligation borrowing (debt service) as funding sources for the FY24 capital budget.

Departments submitted capital requests totaling \$1,888,046. Spending requests were reviewed and based on the capital budget criteria and review. Of this amount, \$71,790 was not included in the total for review by the Select Board and Finance Committee (either because they were already included in operating budgets, postponed to a future year, or combined with other projects). The total request for the Capital Budget Summit for review is \$1,816,286 including Free Cash, PEG, Overlay, Stabilization, Ambulance Fund, and Capital Stabilization, not including state and federal funds and/or grants. Last year's total capital budget in FY 23 totaled \$909,371.

One reason for the increase this year is the movement of the ambulance from the operating budget to the capital budget. Previously, we would see the ambulance be funded in full by the Ambulance Fund, but due to budget constraints, the use of the ambulance fund to assist with operating budget expenses for the EMS operation, and high interest rates (making a lease unrealistic), we felt a split purchase through the capital budget to be a better alternative this year, with some funding from the Ambulance Fund and the balance from Capital Stabilization. The ambulance is currently quoted at \$520,000, higher than recent years due to supply chain and economic factors. Chief LeColst will provide greater detail on the ambulance in his request and presentation.

The capital budget also includes the standalone item for the Masconomet Turf Field capital project, which will employ the use of \$210,990 of Free Cash and will be presented as a separate Warrant article. At this time, all three communities in the district plan to fund this project with the use of Free Cash.

Finally, we are also making the following recommendations for the use of ARPA funds:





- \$125,000 for the Peabody Street Bridge repairs (the initial \$300,000 is through an in-progress earmark with the state legislature)
- \$650,000 for the water main extension on Essex St to just past Debush Ave. (the balance of the \$1,150,000 to be funded from the water retained earnings).

To date, we have utilized approximately \$180,000 in ARPA funds, including funding \$50,000 for the administration and auditing, \$50,000 for the water pump house engineering, and \$80,000 for the COVID tests. At this time, we will be asking the Select Board to rescind the \$3,373.50 balance from the COVID tests appropriation so it can be reallocated. In the coming months, we will also recommend another \$650,000 from ARPA for the extension of the water main on Liberty Street to connect across Emerson Brook and then loop with the system. This will leave us with approximately \$1.3 million still available in ARPA funds to be committed.

The financial management policies set a Free Cash target of at least 3% of the prior year general fund operating appropriation. The FY23 general fund operating appropriation was \$44,143,768. Three percent of that is \$1,324,313. The Division of Local Services certified our Free Cash balance at \$3,412,839. We used \$425,731 at the Fall Special Town Meeting. Free Cash available for the FY24 capital budget is \$1,662,795. The proposed Free Cash expenditure is \$1,063,069. This would also allow us to transfer \$250,000 to the Facilities Complex Stabilization Fund and \$100,000 to the OPEB Trust Fund in line with our financial policies, at the spring Annual Town Meeting.

The other funding sources include:

- \$75,000 from Community Preservation Fund
- \$60,000 from PEG
- \$150,000 from Overlay
- \$150,000 from Ambulance Fund
- \$370,000 for Capital Stabilization Fund

We look forward to your review of our assumptions and each funding request based on need, justification, cost effectiveness, and how each purchase, if deferred, will affect future budgets.

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



## Capital Improvements: One-year Plan

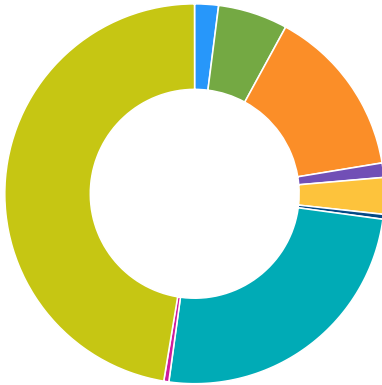
The total Capital Budget below will be higher than the budget voted at Town Meeting due to the total cost of projects being shown, including ones that having state and federal funding, which is not required to be voted at Town Meeting.

### Total Capital Requested

# \$4,853,458

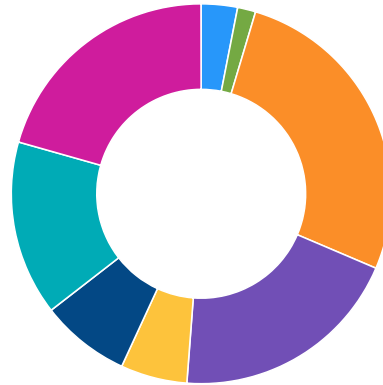
#### 29 Capital Improvement Projects

#### Total Funding Requested by Department



Board Of Health (2%)	\$97,819.90
Council On Aging (6%)	\$288,000.00
Fire (14%)	\$701,300.00
Management Information Systems (1%)	\$60,000.00
Masconomet Assessment (3%)	\$150,162.00
Police (0%)	\$20,300.00
Public Works (25%)	\$1,214,876.00
Transfer Station (0%)	\$21,000.00
Water Department (47%)	\$2,300,000.00
<b>TOTAL</b>	<b>\$4,853,457.90</b>

#### Total Funding Requested by Source



Ambulance Fund (3%)	\$150,000.00
CPA Funds (2%)	\$75,000.00
Federal Funds (27%)	\$1,300,000.00
Free Cash (20%)	\$960,457.90
Other (6%)	\$275,000.00
Stabilization Fund(s) (8%)	\$370,000.00
State Grants (15%)	\$723,000.00
Water Retained Earnings (21%)	\$1,000,000.00
<b>TOTAL</b>	<b>\$4,853,457.90</b>

## Transfer Station Requests

### Itemized Requests for 2024

#### Cameras and Lighting at Transfer Station

**\$21,000**

Security camera installation at Transfer Station & also new modem \*Adding funds to improve lighting, also

**Total: \$21,000**



## Water Department Requests

### Itemized Requests for 2024

<b>Water Main Extension Liberty St</b>	<b>\$1,150,000</b>
--	--------------------

Extend water main on Liberty St to connect the middle across Emerson Brook to loop the system

<b>Water main extension on Essex St to just passed Debush Ave</b>	<b>\$1,150,000</b>
---	--------------------

Want to loop system from 38 Essex Street to Vera Lane

---

**Total: \$2,300,000**

## Public Works Requests

### Itemized Requests for 2024

<b>Additional Chapter 90</b>	<b>\$125,000</b>
------------------------------	------------------

Additional funds to supplement Chapter 90 funds.

<b>Cemetery monument repairs</b>	<b>\$25,000</b>
----------------------------------	-----------------

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

<b>Central Street Traffic Design</b>	<b>\$48,000</b>
--------------------------------------	-----------------

Per the traffic study in this area, design costs for traffic control on Central Street. we are applying for a grant in FY24; if not received will request use of Free Cash in FY25.

<b>Paving on James Ave, Erin Way &amp; Sgt. Roode Ln (and possibly Francis Dr)</b>	<b>\$375,000</b>
--	------------------

Using up to \$375K of Chapter 90 funds and other funds, including add'l Chapter 90 and WRAP. Paving the above mentioned roads.

<b>Peabody Street Bridge</b>	<b>\$425,000</b>
------------------------------	------------------

Repair Peabody Street bridge surface

<b>Rail Trail</b>	<b>\$50,000</b>
-------------------	-----------------

Additional funding for rail trail project

<b>Replace car #1 with pick up</b>	<b>\$57,643</b>
------------------------------------	-----------------

Replace explorer with truck

<b>Tree Pruning</b>	<b>\$20,000</b>
---------------------	-----------------

Various tree pruning around town

<b>Truck #5 One ton dump</b>	<b>\$89,233</b>
------------------------------	-----------------

Truck replacement

---

**Total: \$1,214,876**



# Council On Aging Requests

## Itemized Requests for 2024

<b>Accessible Main Entrance</b>	<b>\$38,000</b>
---------------------------------	-----------------

The main entrance of the COA is the only accessible entranceway for people with disabilities. The structural frame is rotting and has been identified as structurally unsafe. The start of this project would be determinant on approval of...

<b>Retaining Wall - Parking Lot</b>	<b>\$250,000</b>
-------------------------------------	------------------

The retaining wall is leaning and it has been advised that this wall will not maintain its structure through the duration of the COA occupancy of the building. The estimate includes removing and replacing the wall, fence, hot top and...

**Total: \$288,000**

# Fire Requests

## Itemized Requests for 2024

<b>Assistance To Firefighter Grant</b>	<b>\$27,000</b>
--	-----------------

The department recently applied for funding through the Assistance to Firefighter grant to replace the following equipment: -15 sets of firefighter turnout gear -15 Particulate Hoods - 4 additional self-contained breathing apparatus -...

<b>Digitize Documents</b>	<b>\$23,000</b>
---------------------------	-----------------

These funds would be used to convert existing fire department files to electronic format. This would be accomplished over a 2-year period and would also include storage fees for electronic documents.

<b>Fire Training Costs for New Firefighter</b>	<b>\$15,500</b>
--	-----------------

These funds will be used to train our newest full-time firefighter/EMT who is currently enrolled in Paramedic school. This invaluable training will help to ensure that those who need acute medical care will continue to receive the best care...

<b>Firefighter PPE</b>	<b>\$84,500</b>
------------------------	-----------------

These funds will be used to purchase fifteen sets of personal protective equipment (turnout gear and particulate hoods). We have gear that is rapidly approaching end-of-life (10 years). We also have recent new hires who are currently utilizing...

<b>Lucas (CPR) Device</b>	<b>\$23,100</b>
---------------------------	-----------------

These funds will be used in combination with a trade-in of our oldest Lucas chest compression (CPR) device which was purchased back in 2011. The American Heart Association continues to stress the importance of uninterrupted chest compressions...

<b>Radio Equipment</b>	<b>\$8,200</b>
------------------------	----------------

These funds will be used to purchase one Kenwood portable radio. This purchase is necessary due to the hiring of additional part-time members. The intent is to outfit one of the senior department members with this new radio and then pass the other...

<b>Replace Ambulance-2</b>	<b>\$520,000</b>
----------------------------	------------------

These funds will be used to replace our backup ambulance, a 2016 Ford F550. According to multiple ambulance manufacturers, the average wait time for delivery of a new ambulance is approximately 48 months. Given this estimated wait time, our backup...

**Total: \$701,300**



## Police Requests

### Itemized Requests for 2024

#### Ballistic Helmets

**\$9,100**

(17) Body Armor Outlet - Tactical FAST Ballistic Helmets (\$530.00 each). Ballistic helmets will be issued to each officer in the department. To be utilized when responding to calls that involve the use or threatened use of a firearm or...

#### Ballistic Shield

**\$4,200**

ADEN Stryker Valkyrie Level III+ Personnel Shield with aden-stryker-light:ADEN 1000 Lumen B50 Shield Light - \$4200. This equipment is necessary for active shooter events to enable responding officers to safely address a assailant armed...

#### Medical emergency bags for police cruisers

**\$4,000**

10 Medical bags for the police cruisers to effectively respond to medical emergencies.

#### Police Vests

**\$3,000**

With the hiring of additional police officers, I will need to purchase ballistic vests for each. Vests typically cost \$1000 each with the carriers and I anticipate hiring up to 3 new police officers in the upcoming year. \$3,000

**Total: \$20,300**

## Board Of Health Requests

### Itemized Requests for 2024

#### Digitize BOH Files

**\$97,820**

Septic, well and land files of health and conservation department digitized/scan to electronic files through eBizDoc. ICC will take the scanned images and index the data into Laserfische Viewer format.

**Total: \$97,820**

## Management Information Systems Requests

### Itemized Requests for 2024

#### Network Upgrades

**\$30,000**

OVERVIEW Capital investment in IT this year represents a paradigm shift in the way we consume services. IT investment consists of fixed and variable costs. Our partnership with the Town of Danvers and the North Shore IT Collaborative aims to...

#### Server Upgrades (Town-Wide)

**\$30,000**

OVERVIEW Capital investment in IT this year represents a paradigm shift in the way we consume services. IT investment consists of fixed and variable costs. Our partnership with the Town of Danvers and the North Shore IT Collaborative aims to...

**Total: \$60,000**



## Masconoment Assessment Requests

### Itemized Requests for 2024

#### MASCO Turf Project

**\$150,162**

Planning and permitting of project

**Total: \$150,162**



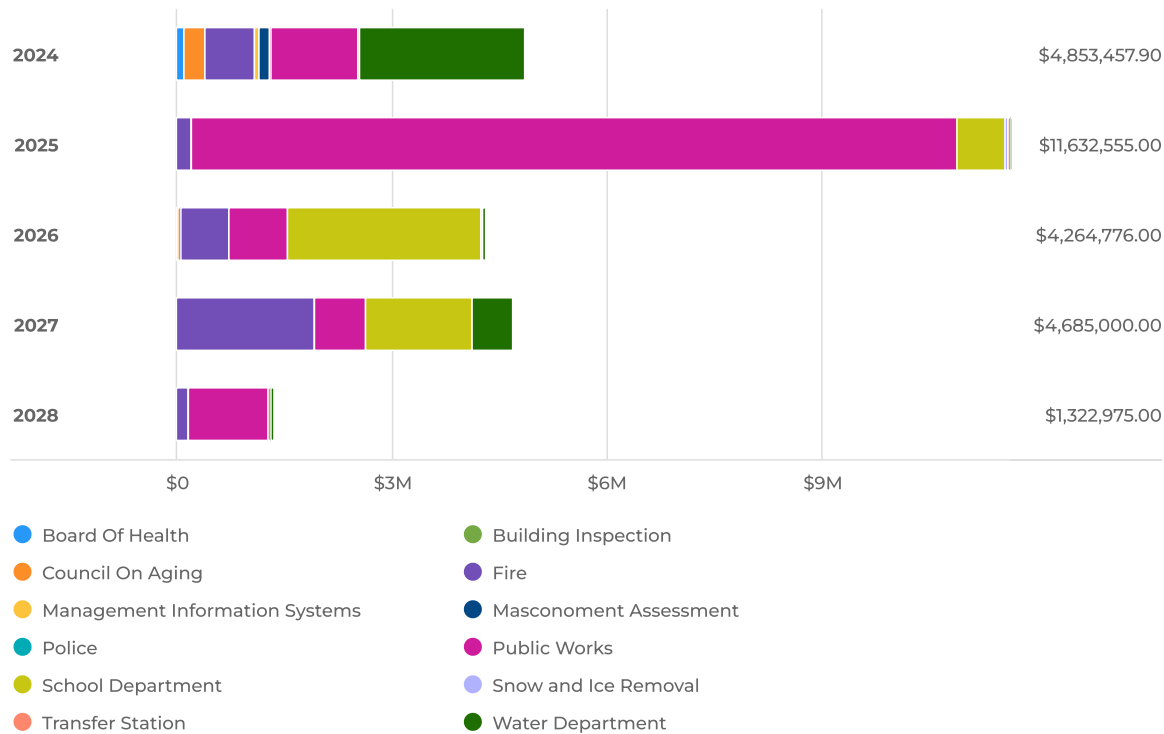
# Capital Improvements: Multi-year Plan

## Total Capital Requested

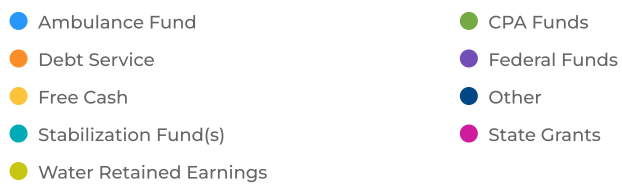
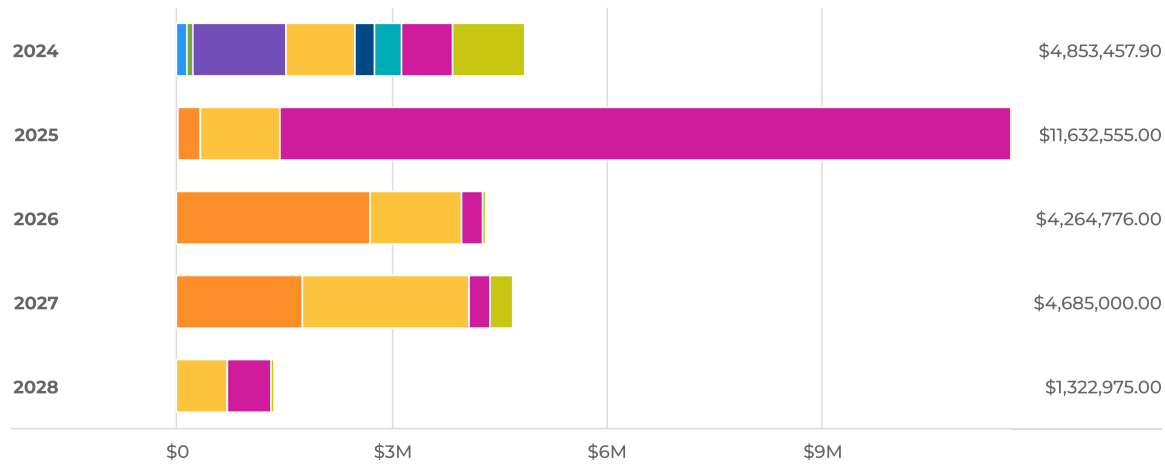
# \$26,758,764

67 Capital Improvement Projects

### Total Funding Requested by Department



## Total Funding Requested by Source





## School Department Requests

### Itemized Requests for 2024-2028

<b>Bathroom Replacement and Upgrade</b>	<b>\$1,100,000</b>
The design, planning, and refurbishment of the bathrooms at the Fuller Meadow School	
<b>Boiler &amp; Boiler Controls - Fuller Meadow School</b>	<b>\$1,200,000</b>
The replacement of the boiler system and boiler controls at the Fuller Meadow School. The heating system will be beyond its useful life and should be replaced. We will submit a Statement of Interest via the MSBA Accelerated...	
<b>Floor Care Equipment - Howe Manning School</b>	<b>\$16,000</b>
Replace the floor care equipment that has come to the end of its useful life at the Howe Manning School	
<b>Floor Replacement at Fuller Meadow School</b>	<b>\$150,000</b>
Start floor/carpet replacement at the Fuller Meadow School	
<b>Public Address/Master Clock System at Fuller Meadow School</b>	<b>\$150,000</b>
Replace the Master Clock/PA system at the Fuller Meadow School	
<b>Technology Infrastructure Feasibility Study</b>	<b>\$40,000</b>
A feasibility study should be performed to review and properly plan the replacement and upgrade of the technology infrastructure at the Fuller Meadow and Howe Manning Schools.	
<b>Window Replacment - Fuller Meadow School</b>	<b>\$2,200,000</b>
Replace the windows at Fuller Meadow School. We will submit a Statement of Interest with the MSBA via the Accelerated Repair Program. This project will take place over two fiscal years between the application, design, and...	
<b>Total: \$4,856,000</b>	

## Transfer Station Requests

### Itemized Requests for 2024-2028

<b>Cameras and Lighting at Transfer Station</b>	<b>\$21,000</b>
Security camera installation at Transfer Station & also new modem *Adding funds to improve lighting, also	
<b>Compactor Repairs</b>	<b>\$25,000</b>
Preventative/needed maintenance on compactors at Transfer Station	
<b>Maintenance/painting of canopy at Transfer Station</b>	<b>\$40,000</b>
Paint canopy at Transfer Station	
<b>Milling/Paving of Transfer Station facility and entrance</b>	<b>\$50,000</b>
Mill/pave road to Transfer Station and station itself	
<b>Total: \$136,000</b>	



## Water Department Requests

### Itemized Requests for 2024-2028

<b>New water utility truck</b>	<b>\$160,000</b>
Purchase a new water utility truck	
<b>Regulatory/violation consulting</b>	<b>\$50,000</b>
Consulting services for expected "violations" in our water withdrawal permit. Plus by law, conservation, OTC/IMA assistance and compliance	
<b>Water Main Extension Liberty St</b>	<b>\$1,150,000</b>
Extend water main on Liberty St to connect the middle across Emerson Brook to loop the system	
<b>Water Main extension off Piedmont for help with contaminated wells</b>	<b>\$350,000</b>
This area has contaminated wells. Lots of "red tape" to resolve first. May need to extend water system to help. Not sure who will pay for at this point. Either betterment, court order, debt service etc	
<b>Water main extension on Essex St to just passed Debush Ave</b>	<b>\$1,150,000</b>
Want to loop system from 38 Essex Street to Vera Lane	
<b>Total: \$2,860,000</b>	



# Public Works Requests

## Itemized Requests for 2024-2028

<b>Additional Chapter 90</b>	<b>\$625,000</b>
Additional funds to supplement Chapter 90 funds.	
<b>Athletic field upgrades</b>	<b>\$60,000</b>
Improvements to fields. Unclear which fields and what upgrades are needed. Just a distant earmark	
<b>Boston St sidewalk construction &amp; East St sidewalk design</b>	<b>\$200,000</b>
Construct new sidewalk on Boston St.(Wildwood to Peabody) Design new sidewalk on East St(62 to Locust)	
<b>Cemetery monument repairs</b>	<b>\$50,000</b>
Repair older monuments that are in need of it. Hopefully use CPA funds (\$25000 in FY 23/24)	
<b>Central St traffic improvements</b>	<b>\$320,000</b>
Roadway improvements per traffic study and design	
<b>Central Street Traffic Design</b>	<b>\$48,000</b>
Per the traffic study in this area, design costs for traffic control on Central Street. we are applying for a grant in FY24; if not received will request use of Free Cash in FY25.	
<b>Maple St and #114 bridge repair</b>	<b>\$10,000,000</b>
Maple St bridge and route #114 bridge repair by Ma DOT Cost is a guess. Fully funded by MA DOT	
<b>Mill/pave portion of maple st</b>	<b>\$300,000</b>
Mill and pave portion of maple st once bridge project is completed	
<b>Milling/Paving Forest &amp; Essex</b>	<b>\$600,000</b>
Mill and pave above roads in FY 26 and FY 27	
<b>New Bobcat</b>	<b>\$83,332</b>
Replacement. May be able to prolong, depending on maintenance and hours	
<b>New mower</b>	<b>\$30,000</b>
Purchase 2 new mowers. FY 25 and 27	
<b>Paving on James Ave, Erin Way &amp; Sgt. Roode Ln (and possibly Francis Dr)</b>	<b>\$375,000</b>
Using up tp \$375K of Chapter 90 funds and other funds, including add'l Chapter 90 and WRAP. Paving the above mentioned roads.	
<b>Peabody Street Bridge</b>	<b>\$425,000</b>
Repair Peabody Street bridge surface	
<b>Purchase loader</b>	<b>\$226,314</b>
Loader replacement. May be able to prolong, depending on required maintenance or hours/need	
<b>Purchase new backhoe</b>	<b>\$204,975</b>
Purchase backhoe	



<b>Rail Trail</b>	<b>\$50,000</b>
Additional funding for rail trail project	
<b>Repair wall at Miriam cemetery</b>	<b>\$75,000</b>
Repair wall that is showing signs of needed repair at Miriam cemetery. Possibly CPA funds	
<b>Replace car #1 with pick up</b>	<b>\$57,643</b>
Replace explorer with truck	
<b>Replace truck #1 Pickup</b>	<b>\$51,400</b>
Replace pickup truck	
<b>Replace truck #2</b>	<b>\$118,000</b>
Replace 1 ton dump	
<b>Replace truck #7 or #14 which ever is worse</b>	<b>\$520,000</b>
2 large sanders, Replace the one with most need in fy 25. Next one in FY 27	
<b>Tree Pruning</b>	<b>\$20,000</b>
Various tree pruning around town	
<b>Truck #5 One ton dump</b>	<b>\$89,233</b>
Truck replacement	
<b>Total: \$14,528,897</b>	

## Snow and Ice Removal Requests

### Itemized Requests for 2024-2028

<b>Repair salt storage building</b>	<b>\$40,000</b>
Repairs to salt storage building	
<b>Total: \$40,000</b>	

## Council On Aging Requests

### Itemized Requests for 2024-2028

<b>Accessible Main Entrance</b>	<b>\$38,000</b>
The main entrance of the COA is the only accessible entranceway for people with disabilities. The structural frame is rotting and has been identified as structurally unsafe. The start of this project would be determinant on approval of...	
<b>Retaining Wall - Parking Lot</b>	<b>\$250,000</b>
The retaining wall is leaning and it has been advised that this wall will not maintain its structure through the duration of the COA occupancy of the building. The estimate includes removing and replacing the wall, fence, hot top and...	
<b>Total: \$288,000</b>	



# Building Inspection Requests

## Itemized Requests for 2024-2028

### Building Commissioner Ford F150

**\$52,030**

The current Building Commissioners vehicle is a 2019 Ford F150 4x4 and has approximately 26,500 mi. This vehicle was purchased as part of the Fiscal year 2020 Capital Budget and put into service for the town on 9/27/19. I am requesting replacement...

**Total: \$52,030**



# Fire Requests

## Itemized Requests for 2024-2028

### 12-Lead Cardiac Monitor

**\$49,000**

Replace 12-Lead cardiac monitor

### Assistance To Firefighter Grant

**\$27,000**

The department recently applied for funding through the Assistance to Firefighter grant to replace the following equipment: -15 sets of firefighter turnout gear -15 Particulate Hoods - 4 additional self-contained breathing apparatus -...

### Digitize Documents

**\$46,000**

These funds would be used to convert existing fire department files to electronic format. This would be accomplished over a 2-year period and would also include storage fees for electronic documents.

### Fire Hose Replacement

**\$16,000**

Replace fire hose that is approaching 30 years old.

### Fire Training Costs for New Firefighter

**\$18,155**

Funds to train and equip newest full-time hire at the Massachusetts Firefighting Academy

### Fire Training Costs for New Firefighter

**\$15,500**

These funds will be used to train our newest full-time firefighter/EMT who is currently enrolled in Paramedic school. This invaluable training will help to ensure that those who need acute medical care will continue to receive the best care...

### Firefighter PPE

**\$172,500**

These funds will be used to purchase fifteen sets of personal protective equipment (turnout gear and particulate hoods). We have gear that is rapidly approaching end-of-life (10 years). We also have recent new hires who are currently utilizing...

### Lucas (CPR) Device

**\$47,200**

These funds will be used in combination with a trade-in of our oldest Lucas chest compression (CPR) device which was purchased back in 2011. The American Heart Association continues to stress the importance of uninterrupted chest compressions...

### Radio Equipment

**\$8,200**

These funds will be used to purchase one Kenwood portable radio. This purchase is necessary due to the hiring of additional part-time members. The intent is to outfit one of the senior department members with this new radio and then pass the other...

### Refurb/Repair Engine-3

**\$600,000**

Funds to refurbish/repair Engine-3 (2002)

### Refurb/Repair Ladder-1

**\$45,000**

Funds to refurbish/repair Ladder-1

### Replace Ambulance-2

**\$520,000**

These funds will be used to replace our backup ambulance, a 2016 Ford F550. According to multiple ambulance manufacturers, the average wait time for delivery of a new ambulance is approximately 48 months. Given this estimated wait time, our backup...

### Replace Car-2

**\$85,000**

Funds to replace Car-2. Car-2 would then be used as the fire prevention vehicle. . I did attempt to obtain a quote, however, the company did not return my calls



<b>Replace Ladder-1</b>	<b>\$1,900,000</b>
Funds to replace ladder-1 which is approaching 30 years old.	
<b>Replace Squad-5</b>	<b>\$100,000</b>
Funds to replace 2012 F-450 pickup	
<b>Utility Terrain Vehicle (UTV)</b>	<b>\$20,000</b>
Funds to purchase a new utility terrain vehicle.	
<b>Total: \$3,669,555</b>	

## Police Requests

Itemized Requests for 2024-2028	
<b>Ballistic Helmets</b>	<b>\$9,100</b>
(17) Body Armor Outlet - Tactical FAST Ballistic Helmets (\$530.00 each). Ballistic helmets will be issued to each officer in the department. To be utilized when responding to calls that involve the use or threatened use of a firearm or...	
<b>Ballistic Shield</b>	<b>\$4,200</b>
ADEN Stryker Valkyrie Level III+ Personnel Shield with aden-stryker-light:ADEN 1000 Lumen B50 Shield Light - \$4200. This equipment is necessary for active shooter events to enable responding officers to safely address a assailant armed...	
<b>Medical emergency bags for police cruisers</b>	<b>\$4,000</b>
10 Medical bags for the police cruisers to effectively respond to medical emergencies.	
<b>Police Vests</b>	<b>\$3,000</b>
With the hiring of additional police officers, I will need to purchase ballistic vests for each. Vests typically cost \$1000 each with the carriers and I anticipate hiring up to 3 new police officers in the upcoming year. \$3,000	
<b>Total: \$20,300</b>	

## Board Of Health Requests

Itemized Requests for 2024-2028	
<b>Digitize BOH Files</b>	<b>\$97,820</b>
Septic, well and land files of health and conservation department digitized/scan to electronic files through eBizDoc. ICC will take the scanned images and index the data into Laserfische Viewer format.	
<b>Total: \$97,820</b>	



## Management Information Systems Requests

### Itemized Requests for 2024-2028

#### Network Upgrades

**\$30,000**

OVERVIEW Capital investment in IT this year represents a paradigm shift in the way we consume services. IT investment consists of fixed and variable costs. Our partnership with the Town of Danvers and the North Shore IT Collaborative aims to...

#### Server Upgrades (Town-Wide)

**\$30,000**

OVERVIEW Capital investment in IT this year represents a paradigm shift in the way we consume services. IT investment consists of fixed and variable costs. Our partnership with the Town of Danvers and the North Shore IT Collaborative aims to...

**Total: \$60,000**

## Masconomet Assessment Requests

### Itemized Requests for 2024-2028

#### MASCO Turf Project

**\$150,162**

Planning and permitting of project

**Total: \$150,162**





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# DEBT

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## Government-Wide Debt Overview

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

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

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

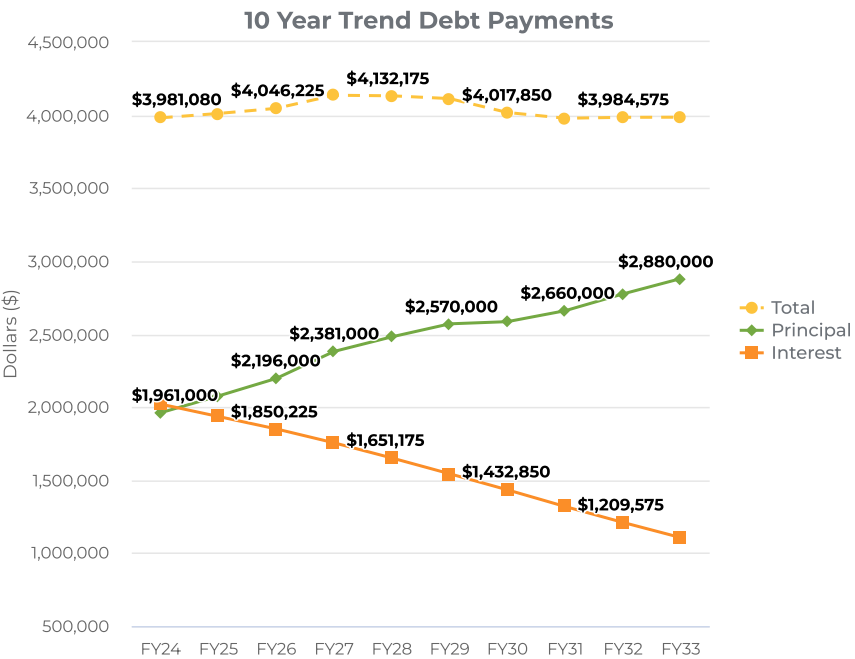
The Town of Middleton has been rated AA+ by S&P Global Ratings and Aa1 by Moody's Investors Service.

### 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 Meadow 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



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# **SUPPLEMENTAL INFORMATION**

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# Changes in Fund Balance

## TOWN OF MIDDLETON, MASSACHUSETTS

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

	General Fund	Capital Projects	ARPA Grant	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
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
<b>Total Revenues</b>	<b>40,601,136</b>	<b>40,000</b>	<b>55,157</b>	<b>4,924,117</b>	<b>45,620,410</b>
<b>Expenditures:</b>					
<b>Current:</b>					
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
<b>Debt service:</b>					
Principal	920,000	-	-	136,186	1,056,186
Interest	441,098	-	-	2,905	444,003
<b>Total Expenditures</b>	<b>40,694,674</b>	<b>357,377</b>	<b>55,157</b>	<b>3,033,958</b>	<b>44,141,166</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(93,538)</b>	<b>(317,377)</b>	<b>-</b>	<b>1,890,159</b>	<b>1,479,244</b>
<b>Other Financing Sources (Uses):</b>					
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)
<b>Total Other Financing Sources (Uses)</b>	<b>889,002</b>	<b>66,245,000</b>	<b>-</b>	<b>(522,774)</b>	<b>66,611,228</b>
<b>Net Change in Fund Balances</b>	<b>795,464</b>	<b>65,927,623</b>	<b>-</b>	<b>1,367,385</b>	<b>68,090,472</b>
<b>FUND BALANCES - Beginning of year</b>	<b>9,446,945</b>	<b>(3,531,806)</b>	<b>-</b>	<b>5,579,023</b>	<b>11,494,162</b>
<b>FUND BALANCES - End of year</b>	<b>\$ 10,242,409</b>	<b>\$ 62,395,817</b>	<b>\$ -</b>	<b>\$ 6,946,408</b>	<b>\$ 79,584,634</b>

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
	<u>\$ 10,242,409</u>	<u>\$ 62,395,817</u>	<u>\$ -</u>	<u>\$ 6,946,408</u>	<u>\$79,584,634</u>



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# APPENDIX

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## 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.

