



Town of Middleton, MA

Town of Middleton, MA FY25 Budget



Adopted Version - 5/14/2024

Last updated 07/29/24





TABLE OF CONTENTS

Introduction	4
GFOA Budget Award	5
Transmittal Letter	6
Budget Process	9
History of Town	12
Demographics	14
Organization Chart	18
Boards and Committees	19
Guide to the FY2025 Budget	20
Fund Structure	23
Select Board Priorities and Goals	25
Budget Overview	27
Finance Director's Budget Summary	28
FY25 Budget Override	37
Strategic Plan	40
Short-term Factors	41
Priorities and Issues	41
FY25 Budget Projection	42
Three Year Budget Projection	44
Personnel Changes	48
Fund Summaries	49
General Fund	50
Water	57
Departments	60
General Government	61
Select Board/Town Administrator	63
Town Accountant	69
Board of Assessors	74
Treasurer/Collector	79
Management Information Systems	83
Town Clerk/Elections	87
Conservation Commission	93
Planning Department	97
Public Safety	104
Police Department	106
Fire Department	113
Inspectional Services	122
Education	126
Middleton Elementary Schools	128
Masconomet Regional School District	131
Essex North Shore Agricultural & Technical School	133
Department of Public Works	135
Health & Human Services	141



Health Department	143
Council on Aging	148
Veterans' Services	157
Library	160
Capital Improvements	168
One year plan	169
Multi-year plan	174
Debt	182
Government-wide Debt	183
Supplemental Information	185
Fund Balance Supplemental	186
Financial Policies	187
Appendix	191
Building Inspection Requests	192
Council On Aging Requests	196
Fire Requests	200
Fuller Meadow Requests	242
Library Requests	248
Management Information Systems Requests	255
Police Requests	267
Public Works Requests	282
School Department Requests	318
Select Board Requests	329
Snow and Ice Removal Requests	333
Transfer Station Requests	336
Water Department Requests	343
Glossary	350



INTRODUCTION





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Middleton
Massachusetts**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrell

Executive Director



Transmittal Letter

Office of the Town Administrator

MEMORANDUM

TO: Department Heads and Committee Chairpersons

FROM: Justin Sultzbach, Town Administrator

SUBJ.: Fiscal Year 2025 Operating and Capital Budget Guidelines

DATE: December 2023

This memorandum initiates the Fiscal Year 2025 operating and capital budget processes. We are again using ClearGov budget book module to streamline the process and reduce paper. Please submit all documents through ClearGov using your log-in information. If you need help accessing ClearGov please reach out to Sarah Wood. Sarah will follow up with ClearGov training opportunities for you and your administrative staff. Thank you to all department heads and administrative staff that participated in the Budget 101 training hosted by Sarah and Jackie this fall.

Attached to the ClearGov budget e-mail are the following documents:

1. Fiscal Year 2025 Operating Budget meeting schedule (Please review the proposed schedule and notify me of any scheduling conflicts)
2. Supplemental budget request template
3. Performance measures examples
4. 2024 Annual Town Meeting timeline. Crucial dates for department heads include:
 - **Wednesday, January 3, 2024 (close of business):** Due date for departmental budget narratives and detail tables. Please submit detail sheets, summaries, and attachments through the ClearGov portal. Emailed or hand-delivered copies will not be accepted.
 - **Monday, January 5-12, 2024:** Budget meetings with Town Administration and Finance Director.
 - **Saturday February 3, 2024:** All-day FY25 operating budget summit with Select Board and Finance Committee. Department heads are required to attend this meeting. The focus is on departments with large budgets or those with significant supplemental requests. We will again try to limit it to those departments that need to be there.
 - **Monday, February 5, 2024 (close of business):** Due date for capital budget requests. Please submit documents through ClearGov.
 - **Saturday, March 2, 2024** All-day FY25 capital budget session with Select Board and Finance Committee. As with the operating budget, the focus will be on larger requests.

In addition, you will receive a separate e-mail from ClearGov inviting you to update the Digital Budget book. This is where you will be updating your narratives. Your department narrative from FY24 has been pre-loaded and can be updated directly within ClearGov. We are asking town departments to include performance measures so that we are in compliance with GFOA budget award standards. Please refer to the GFOA award compliance paragraph on page 4 for further instructions and guidance.

BUDGET GUIDELINES

Below are guidelines for both the Operating and Capital budgets.

Operating Budget

Summary

As projected in last years budget process, we are anticipating a deficit in FY25. In response to this reality will be taking an extremely conservative approach to the budgeting process this year. Under Proposition 2 ½ we are allowed to increase our tax levy by 2 ½% over the previous year. This means for FY25 we can raise an additional \$830,947 plus new growth. At this early stage we are looking at some significant question marks (State Aid, unknown increases in insurance costs, some outstanding collective bargaining agreements). As more data becomes available we will be revising our proposed budget accordingly.

At this time, we are budgeting a 1.3% increase in total local aid. Depending on what happens on Beacon Hill with the Governor and Legislature we may need to revise this assumption, particularly after last year's (minimal) decrease in aid from the prior year. Employee benefits such as health insurance premiums and retirement assessments remain volatile. It is typical for MIA to announce its health insurance renewals in February or March; at that time we will get a clearer picture of the health insurance premiums and will adjust as needed. Our pension expenses are projected to increase about \$175,000 in FY25.

Personnel (Wages and Salaries)



All personnel service budgets are to be funded by the terms of the settled contract for union employees. Most collective bargaining agreements (CBAs) are expiring on June 30, 2026. Every department should have documentation from Administration for CBA wage tables for FY25. Please contact Jackie if you find you require additional data. The non-union employees should see a reflected COLA of 2.5%. This year is a "normal" 26.1 pay period year. Recording secretaries should be calculated at a rate of \$139/meeting. Some of these calculations have already been done, please compare balances to the prior year before updating.

The Collins Center will also be conducting a market refresh on the non-union wage schedule as well as classifying some non-union positions that were not included in the 2021 study. We remain committed to ensuring members of our team are receiving equitable and competitive compensation. Please be advised results from that study may not be available until late January.

Non-Personnel Service Budgets (Purchase of Supplies & Services)

All other appropriations included within the operating budget should be budgeted to provide level services. Exceptions include new initiatives which provide the Town with long term savings, service efficiencies, or verifiable supply cost or contractual service increases. In addition, we want to rename line items to ensure they accurately describe the expenditure. Please review line-item names and other changes as appropriate. Also, we will be looking to consolidate small line items that have little activity in recent years. Please review spending trends for the past five years. Lines that have been inactive or have seen little activity should be combined with other lines. In an effort to be proactive our team is continuing to review the possibility of consolidating items such as facilities, postage, building maintenance, information technology, and utilities in preparation for the new facilities complex. Changes to those lines will be ongoing.

Supplemental Budget Requests

As we collectively develop the FY25 operating budget we want to continue broader discussions about each department's unique needs, particularly with the new municipal complex on the horizon. We know that your needs are not static – service demands ebb and flow. Please be proactive in communicating any anticipated needs to us in advance.

In addition to your typical operating budget requests, we encourage you to propose new or expanded programs that meet your department's mission. This can be for an immediate need, an identified future need, or for some other operational issue. If there is a change that will put clear demands on your department you should identify the issue, how it differs from today's situation, how it will impact the town, how you propose to address it, and the resources you will need to successfully address it. The best solution will vary from department to department and issue to issue. It may be best addressed by increased funding, a one-time investment in a technology solution, teaming up with another community to share resources, or some other approach. Your expertise and knowledge of your department is critical to identifying the best approach. This is an opportunity for you to make a case beyond the standard level service.

If you have something you want to propose, it will be reviewed as a supplement to your operating budget request. **Such requests must be submitted as a supplement separate from your typical budget request at the same time you submit your operating budget request. Please do not incorporate the supplemental request into your regular budget submittal.** There is a template available for supplemental requests as part of this year's budget instructions. This will provide more consistency when providing the supplemental requests to the Select Board and Finance Committee.

While the town can't fund every request, each one will be considered and discussed as part of the budget process. In addition, the Select Board and Finance Committee will be provided with this information, allowing them to better understand the current and future needs of departments. Requests that have merit will be funded depending on the Town's financial condition. Longer term items that do not need immediate funding will benefit from early exposure that allows us to plan for them in the future and plug them into the forecast. If you have an idea but are unsure about how to "package" it, please feel free to use us as a resource. We are all working through this together.

Cost Savings/Offsets from Regional Purchasing or External Funds

New savings opportunities through regional contracts or shared services are welcomed! Please note where savings occur because of regional services, purchasing, or cooperation.

Departmental and Professional Goals and Objectives

Please give careful consideration when developing your departmental Goals and Objectives. This is an opportunity for the Select Board, Finance Committee, Finance Department, and Town Administration to better understand your professional development needs and provide guidance to ensure that departments are addressing future needs of the Town. For reference, we have included the Select Board's recently adopted goals for you to review and consider.

GFOA Budget Compliance



For the third consecutive year Middleton was awarded the Government Finance Officers Association (GFOA) Distinguished Budget Award. This is a significant achievement that Sarah Wood initiated for FY21. We want to continue to prepare a budget document that conforms to GFOA standards. GFOA continues to identify a disconnect between our goals, performance measures, and spending. As discussed in Budget 101 training, please work to use your goals, narrative, and performance measures to tell the story of how your department operates and how time is spent. There should be connections between all components, your services, and the budget numbers. These components help us communicate your departments' needs to our local decision makers including the Select Board, Finance Committee, and the people of Middleton. The purpose of the GFOA document is to make the budget a stronger communication tool for residents trying to understand our financial operation so they can make informed decisions.

For your FY25 request, please continue to improve performance metrics for your department. Looking at other communities' budgets and your fellow department heads' budgets are good places to start for ideas on performance indicators. A list of GFOA budget award winners can be found at: <https://www.gfoa.org/budget-award-winners> (<https://www.gfoa.org/budget-award-winners>). Click the "winners with award dates from Oct 16-Present" for links to the winning award books. The other listing does not provide active links but can be used to search those budgets on the respective town's websites.

The goals and objectives and performance metrics should complement each other. Please utilize the Select Board goals and priorities and any goals that were set for you and your department through the personnel evaluation process as you consider your proposals. By identifying the broader goals of the organization as well as staff goals, we not only provide a more comprehensive picture of the services and needs of the Town, but also are able to better communicate to our boards, committees, and citizens how we use our resources.

Capital Budgets

Each department must prepare a five-year capital improvement plan and one year capital budget request. Capital budget requests will be submitted through ClearGov, any previously submitted items for FY25-28 will automatically roll over but will still need to be resubmitted. You should start collecting information and cost estimates. Please include sufficient detail and project descriptions, as well as meaningful cost/budget estimates for all capital requests. State contracts, vendor quotes, and similar documents are needed to ensure accurate estimates and budget planning.

Please prepare a capital plan unless your department will have no capital expenses within the next five years. The Financial Management Policies set the threshold for capital projects at \$5,000. Costs that are <\$5,000 should be included in your operating budget request.

Please review all items for this coming year FY25 and all outlying years to ensure they are as up to date as possible.

***** Of note, warrant articles from FY22 or older will be required to provide re-justification this year to the Select Board and Finance Committee. This will take the form of more comprehensive status updates. Projects without sufficient detail on moving forward or reasonable explanations for delay may be closed out at the end of the fiscal year or may result in new projects not being approved if a department lacks the bandwidth to complete additional capital projects. *****

The due date for the completed capital budget documents is Monday, February 5th.

Closing Comments

The Finance Committee Co-Chairpersons Richard Gregorio and John Erickson confer closely with us and the Select Board regarding the budget. The Finance Committee will request that some of you meet with them to go over key budgetary issues before or after the joint operating budget meeting on Saturday, February 3rd. These are opportunities to further state your case and build support for your budget request.

We look forward to receiving your budget requests and meeting with you over the next few months to discuss your department's operating and capital needs. Please reach out if we can be helpful in any way. Thank you in advance for all your hard work!

Justin Sultzbach
Town Administrator



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. The Annual Town Meeting takes place on the second Tuesday in May. Special Town Meetings can take place at any point during the year.

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

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

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



Jan 29, 2024	Operating budget book due to Select Board and Finance Committee
Jan 30, 2024	Petition articles and zoning amendments due at Town Administrator's office by 5pm
Feb 3, 2024	Operating budget summit (8:30am-4:00pm)
Feb 5, 2024	Capital budget requests due
Feb 6, 2024	Capital budget meetings with Town Administrator, Assistant Town Administrator and Finance Director begin.
Feb 13, 2024	Non-petition warrant articles due to Town Administrator's office by 5pm
Feb 20, 2024	Select Board votes to close ATM warrant
Feb 27, 2024	Capital budget books/files sent to Select Board and Finance Committee
Mar 2, 2024	Capital budget summit (8:30am-2:00pm)
Mar 13, 2024	Planning Board hearing on zoning amendments
Mar 28, 2024	Budget hearing and warrant reading - Select Board, Finance Committee, Moderator Location: Fuller Meadow Elementary School Library
Apr 4, 2024	Joint meeting of the Select Board and Finance Committee re outstanding budget issues (if needed)
Apr 9, 2024	Target date for Constable to post warrant



●	Apr 16, 2024	Deadline to provide written notice for ballot question to Town Clerk, if any (35 days before annual election)
●	Apr 26, 2024	Warrant book sent to USPS for mailing to households
●	Apr 30, 2024	Motions meeting with Town Administrator, Assistant Town Administrator, Moderator, Town Clerk and Town Counsel
●	May 3, 2024	Last day to register to vote for the Annual Town Meeting and Annual Town Election
●	May 9, 2024	Pre-Town Meeting Location : Flint Public Library 6:30pm
●	May 14, 2024	Annual Town Meeting Location: Howe Manning School
●	May 21, 2024	Annual Town Election Location: Fuller Meadow School



HISTORY OF MIDDLETON

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

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

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

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



HISTORY OF MIDDLETON

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

Year Incorporated: 1728

Regional Planning Agency: Metropolitan Area Planning Council (MAPC)

FY2024 Tax Rate: \$11.79 per \$1,000 valuation; single rate for all property classes

Average Single Family Home Value:
\$935,000 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



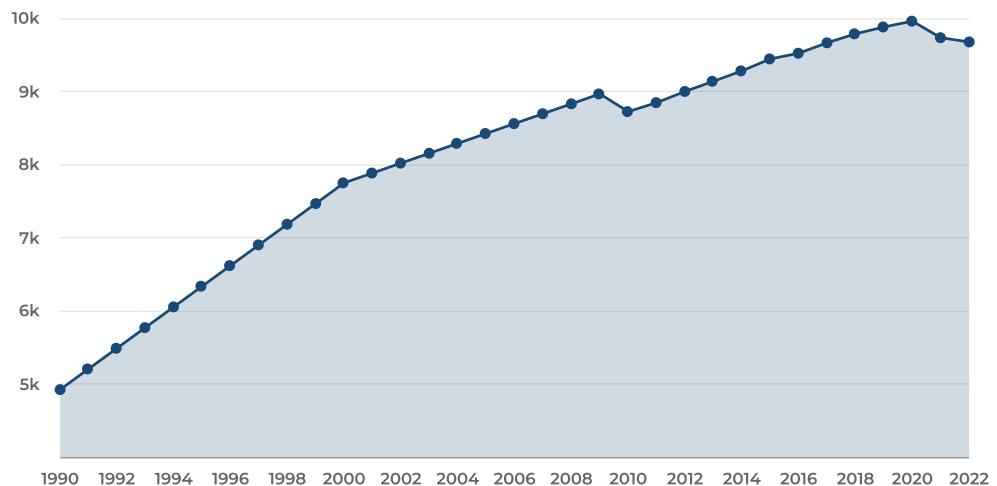
TOTAL POPULATION

9,668

▼ .6%
vs. 2021

GROWTH RANK

283 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

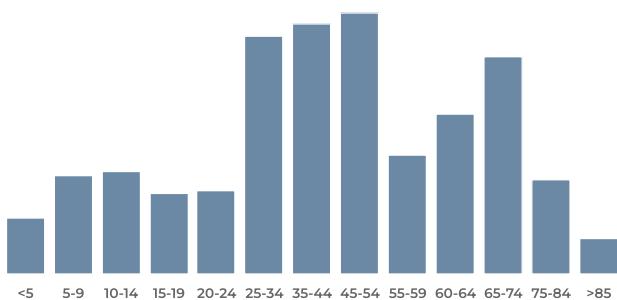
9,838

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

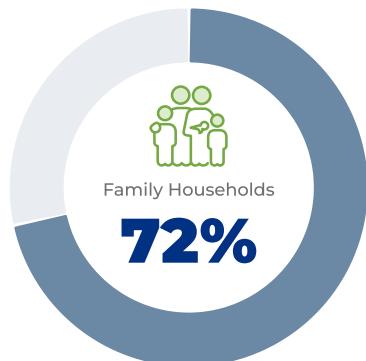


Household Analysis

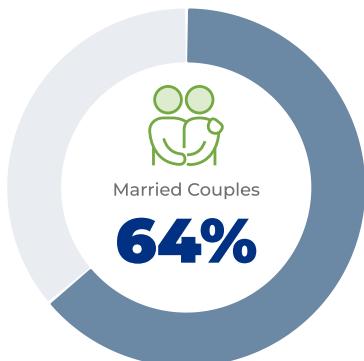
TOTAL HOUSEHOLDS

3,192

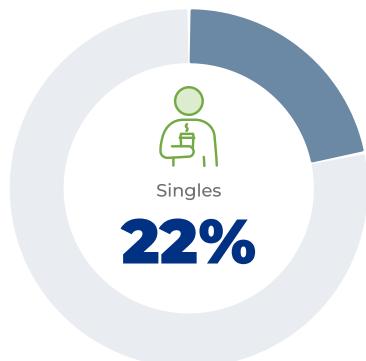
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ 55%
higher than state average



▲ 36%
higher than state average



▼ 25%
lower than state average



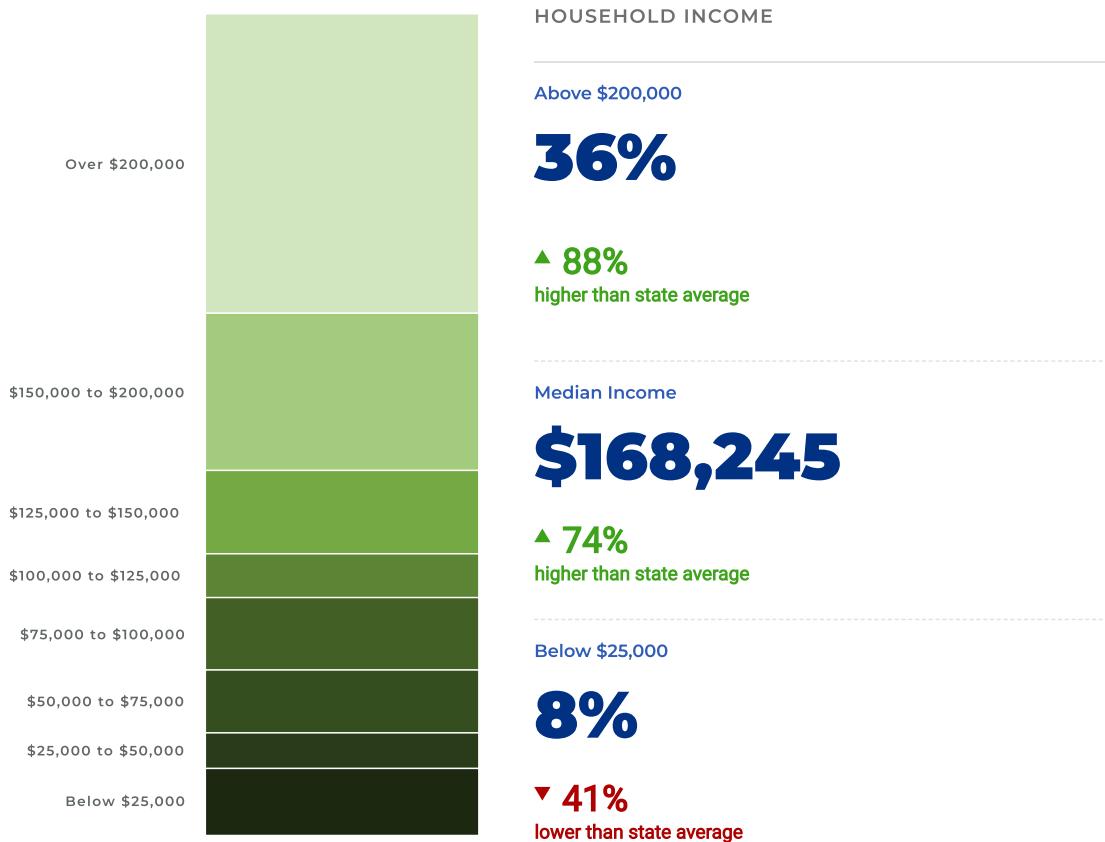
▼ 27%
lower than state average

* 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

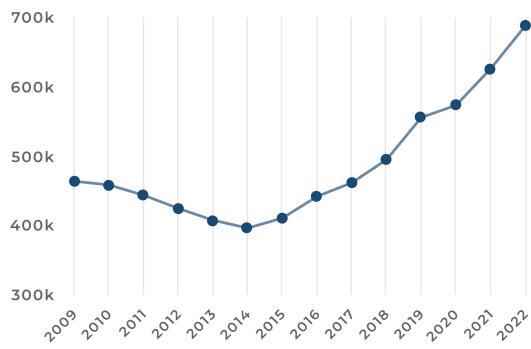


Housing Overview



2022 MEDIAN HOME VALUE

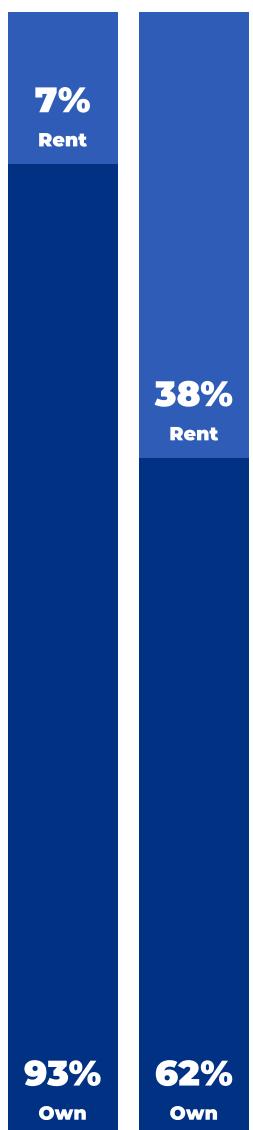
\$687,900



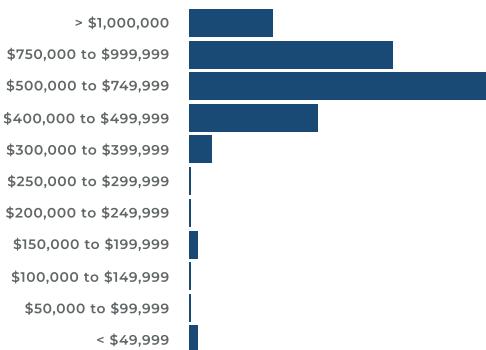
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Middleton State Avg.



HOME VALUE DISTRIBUTION

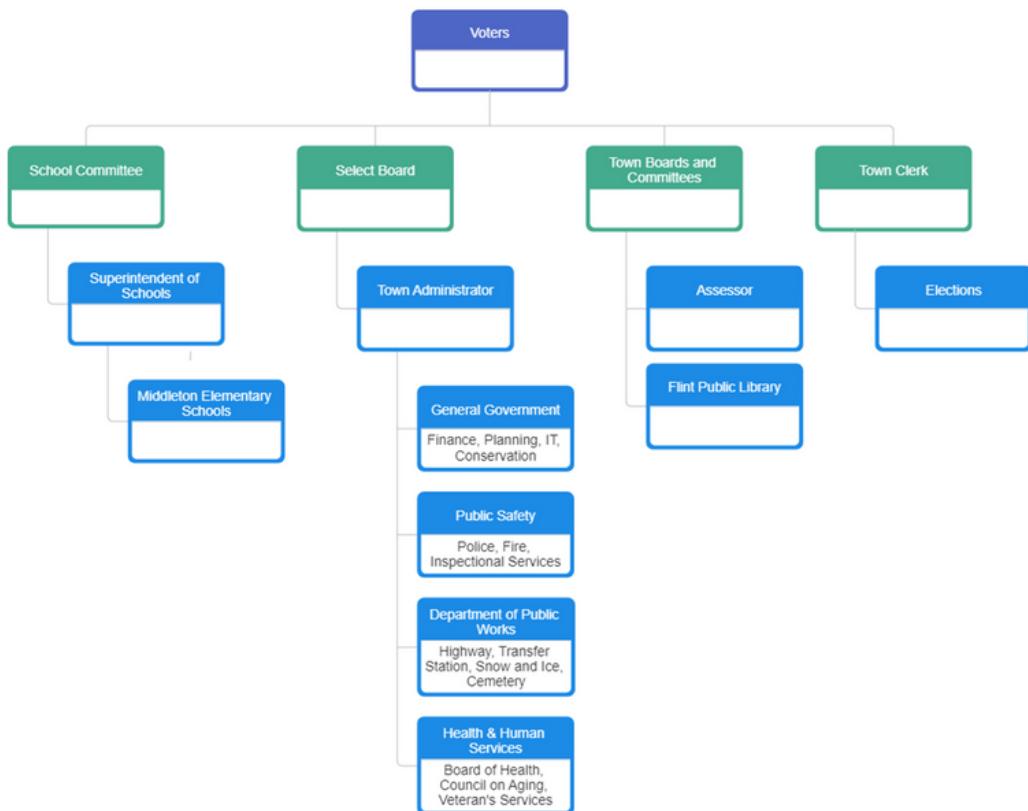


* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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Town of Middleton Organization Chart



Town of Middleton Boards and Committees

MIDDLETON ELECTED BOARDS AND COMMITTEES

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



MIDDLETON APPOINTED BOARDS AND COMMITTEES

- Affordable Housing Trust
- Board of Appeals
- Board of Health
- Bylaw Review Committee
- Charter Review Committee
- Community Preservation Committee
- Conservation Commission
- Council on Aging
- Cultural Council
- Finance Committee
- Historical Commission
- Industrial and Commercial Design Review 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



Guide to the FY2025 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 and 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 on 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 by 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 the 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), insurance 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

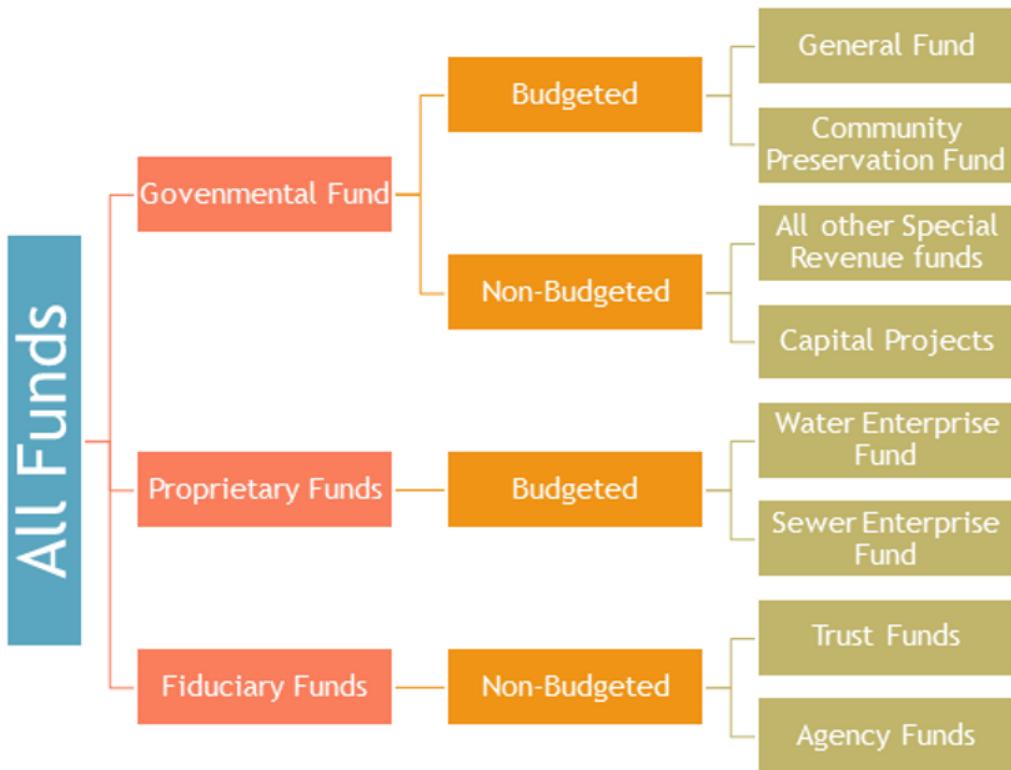
Trust Funds

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

Agency Funds

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





Budgeted Funds Overview

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

General Fund

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

Water Enterprise Fund

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

Sewer Enterprise Fund

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

Community Preservation Fund

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



Select Board Priorities and Goals FY2024-FY2026

Adopted by the Select Board
October 24th, 2023

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: FY24-26

- FY24: Design, engineering, permitting
- FY24-25: Construction, site work. Creation of centralized maintenance oversite for town-owned properties.
- 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: FY24-25

- FY24: Don't Block the Box, Central Square study implementation
- FY24-25: Begin sidewalk extensions

- 3. Conduct a Town-Wide Fee Study.**

Period of Performance: FY24-25

- FY24: Continue fee study; recommend changes for Select Board adoption
- FY25: Implement findings into FY25 budget

- 4. Develop information technology with additional projects through the Regional IT Collaborative and newly funded IT position.**

Period of Performance: FY24-25

- FY24: Transition to Regional IT Collaborative, migrate functions
- FY24-25: Connect to regional fiber network, continue to migrate away from paper records

- 5. Increase recruitment strategies for volunteers and committees.**

Period of Performance: FY24-26

- FY24-26: 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: FY24-25

- FY24: Support SWAC's data gathering; evaluation of options
- FY25: Implementation

- 7. Compile complete list of Town Owned properties. Examine paths forward to surplus, develop, or preserve where appropriate.**

Period of Performance: FY25-FY26

- FY24: Update and compile complete list. Development action plan for each property.
- FY25: Implement action plan for each property.

- 8. Identify opportunities to study and address town wide traffic concerns and development.**

Period of Performance: FY25-FY26

- FY24: Coordinate with MassDOT to identify opportunities to link traffic remediation with potential development.
- FY25: Implement action plan where appropriate.

- 9. Renew focus on employee engagement, satisfaction, and appreciation for recruitment and retention.**

Period of Performance: FY25-FY26

- FY24: Continue with periodic, systematic review of salary surveys in relation to compensation in peer communities.
- FY24: Prioritize employee health and wellness as part of staff trainings.
- FY24: Continue where budgeting allows the progress towards increasing the Town contribution to health care split up to 70/30.
- FY25: Implement Employee Satisfaction Surveys



10. Overall communication strategies

Period of Performance: FY25-FY26

- FY25: Continue Pre-Town Meeting Outreach.
- FY25: Improve Public and Internal Communication.
- FY25: Host quarterly Town Administrator Coffee Hours.
- FY25: Implement quarterly interdepartmental staff visits to Select Board Meetings.
- FY25: Explore the use of video postings with various department heads to engage and inform the public.
- FY25: Regular posting of TA Reports to the town website.



BUDGET OVERVIEW

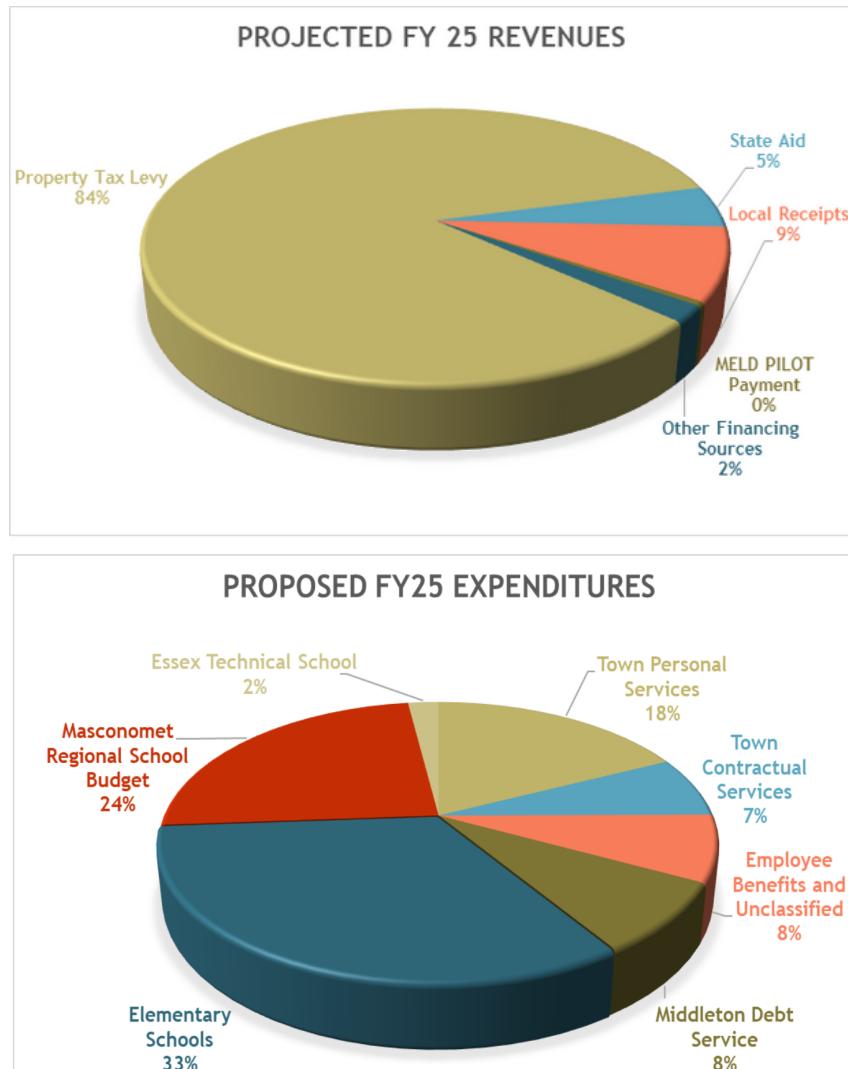


Finance Director Budget Summary

Introduction

This section is intended to provide highlights of the proposed FY25 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 FY25 operating budget requests for the general fund total \$46,327,420. Below is a breakdown of the revenue sources and the requested expenditures.

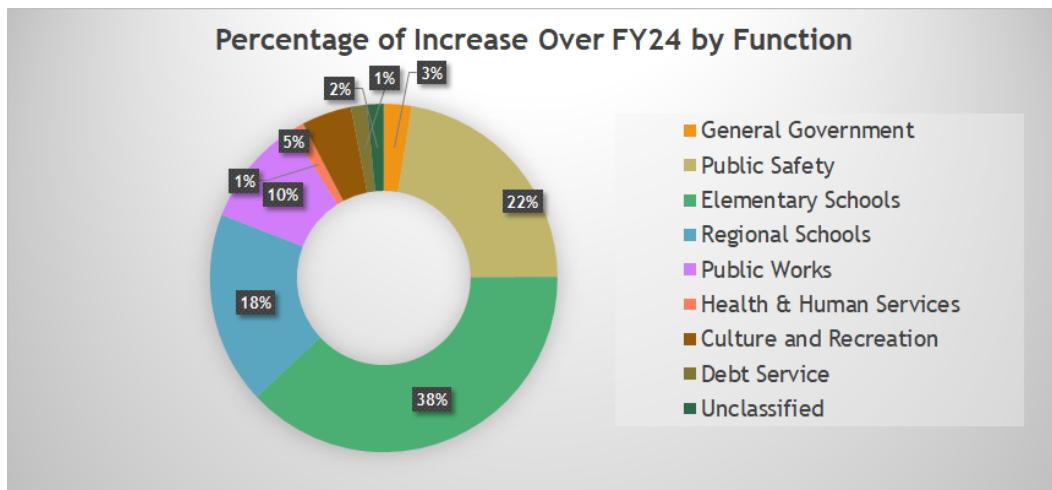


Per the FY25 operating projection, the available revenues total \$46,327,420, an increase of 3.5% over FY24. This is composed of our tax levy, Cherry Sheet revenues, local receipts, contribution from Middleton Electric Light Department (MELD), transfers from receipts reserved for appropriation funds (e.g. Ambulance and Public, Education & Government access (PEG)) and indirect costs from the enterprise funds (water and sewer fund).



Department	FY2024 STM Amended			FY 2025 Proposed			FY24 to FY25	
	Personal Services	Contractual	Total Budget	Personal Services	Contractual	Total Budget	\$ Change	% Change
Moderator	\$200	\$0	200	\$500	\$0	\$500	\$300	150.0%
Select Board/Administrator	\$347,039	\$49,535	396,574	\$362,262	\$49,535	\$411,797	\$15,223	3.8%
Finance Committee	\$2,176	\$101,780	103,956	\$2,224	\$101,780	\$104,004	\$48	0.0%
Town Accountant	\$193,400	\$44,150	237,550	\$215,075	\$44,500	\$259,574	\$22,024	9.3%
Board of Assessors	\$199,096	\$27,210	226,306	\$208,699	\$29,550	\$238,249	\$11,943	5.3%
Treasurer/Collector	\$220,911	\$42,046	262,957	\$235,395	\$40,820	\$276,215	\$13,258	5.0%
Custodian of Lands	\$2,500	\$0	2,500	\$2,500	\$0	\$2,500	\$0	0.0%
Town Counsel	\$0	\$86,000	86,000	\$0	\$91,000	\$91,000	\$5,000	5.8%
Information Technology	\$71,454	\$448,872	520,326	\$73,070	\$465,786	\$538,856	\$18,530	3.6%
Town Clerk	\$179,503	\$42,320	221,823	\$188,130	\$45,200	\$233,330	\$11,507	5.2%
Elections	\$52,656	\$20,730	73,386	\$38,926	\$25,650	\$64,576	-\$8,810	-12.0%
Conservation Comm.	\$93,101	\$4,050	97,151	\$96,268	\$9,050	\$105,318	\$8,167	8.4%
Planning Board	\$125,923	\$10,310	136,233	\$108,311	\$11,810	\$120,121	-\$16,112	-11.8%
Board of Appeals	\$2,720	\$2,050	4,770	\$0	\$0	\$0	-\$4,770	-100.0%
Master Plan Committee	\$1,496	\$100	1,596	\$0	\$0	\$0	-\$1,596	-100.0%
Town Buildings	\$52,501	\$100,000	152,501	\$53,816	\$100,000	\$153,816	\$1,315	0.9%
Town Reports	\$0	\$7,000	7,000	\$0	\$11,000	\$11,000	\$4,000	57.1%
Police Department	\$2,016,605	\$235,928	2,252,533	\$2,262,816	\$295,018	\$2,557,834	\$305,301	13.6%
Fire Department	\$2,088,811	\$283,411	2,372,222	\$2,102,014	\$291,761	\$2,393,775	\$21,553	0.9%
Inspections Dept.	\$263,054	\$33,250	296,304	\$279,466	\$33,250	\$312,716	\$16,412	5.5%
Animal Control	\$20,992	\$3,900	24,892	\$21,295	\$3,900	\$25,195	\$303	1.2%
Constable	\$200	\$0	200	\$500	\$0	\$500	\$300	150.0%
Elementary School	\$10,391,344	\$4,333,157	14,724,501	\$10,732,460	\$4,580,102	\$15,312,562	\$588,061	4.0%
Essex Technical H.S.	\$0	\$874,395	874,395	\$0	\$982,153	\$982,153	\$107,758	12.3%
Masco School	\$0	\$10,896,460	10,896,460	\$0	\$11,103,806	\$11,103,806	\$207,346	1.9%
Public Works	\$827,720	\$339,700	1,167,420	\$789,855	\$384,900	\$1,174,755	\$7,335	0.6%
Snow and Ice	\$50,500	\$239,900	290,400	\$52,520	\$299,000	\$351,520	\$61,120	21.0%
Transfer Station	\$160,271	\$400,086	560,357	\$161,727	\$487,200	\$648,927	\$88,570	15.8%
Board of Health	\$118,088	\$47,551	165,639	\$149,404	\$23,050	\$172,454	\$6,815	4.1%
Council on Aging	\$243,592	\$46,138	289,730	\$238,181	\$47,158	\$285,339	-\$4,391	-1.5%
Veteran's Agent	\$20,553	\$46,900	67,453	\$37,336	\$46,900	\$84,236	\$16,783	24.9%
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	\$500,231	\$215,191	715,422	\$548,843	\$238,160	\$787,003	\$71,581	10.0%
Recreation Comm.	\$38,229	\$30,875	69,104	\$38,229	\$30,875	\$69,104	\$0	0.0%
Historical Comm.	\$0	\$1,000	1,000	\$0	\$1,000	\$1,000	\$0	0.0%
Patriotic Observances	\$0	\$6,500	6,500	\$0	\$6,500	\$6,500	\$0	0.0%
Chief Wills Day	\$0	\$5,000	5,000	\$0	\$5,000	\$5,000	\$0	0.0%
Debt Service	\$0	\$3,805,330	3,805,329	\$0	\$3,828,178	\$3,828,178	\$22,849	0.6%
Unclassified	\$83,686	\$3,471,401	3,555,087	\$49,019	\$3,530,063	\$3,579,082	\$23,995	0.7%
Total Budgets	\$18,368,552	\$26,377,330	44,745,881	\$19,048,841	\$27,278,580	\$46,327,420	\$1,581,539	3.5%

The general fund operating budget is proposed at \$46,327,420, an increase of 3.5% over FY24. A summary of the general fund operating budget and a breakdown of budgetary changes by function is provided below.



Brief Description of Budget Changes

Town Accountant – Increase for union wages, the FY24 budget does not reflect the contractual increase.

Town Counsel – Budget increased to earmark funds for Assessor's to use in future ATB cases.

Elections - Budget decrease due to early voting being held within Town Hall therefore additional staffing is not needed.



Conservation- Budget increased to add funds for stormwater mitigation.

Planning- Budget decreased overall due to part-time administrative assistant moved to Board of Health. The Board of Appeals and Master Plan Committee budgets were combined to create one Planning Department.

Town Reports – Increase budget to account for two town meeting warrants per year.

Police Department – Budget increased for settlement of union contract, additional training opportunities as well as the increased cost of replacing and outfitting police cruisers.

Inspectional Services – Increase for union wages, the FY24 budget does not reflect the contractual increase.

Elementary Schools – Budget held to a 4% increase; additional \$350,000 override requested.

Essex Tech Regional School – Budget increase primarily due to shift in enrollment for the Town.

Snow and Ice– Increased contractual services to keep snow plow rates in line with the market.

Transfer Station – Increase in contractual services for monitoring landfills.

Library – Budget increase is wage related to staff step increases and creating a budget for overtime.

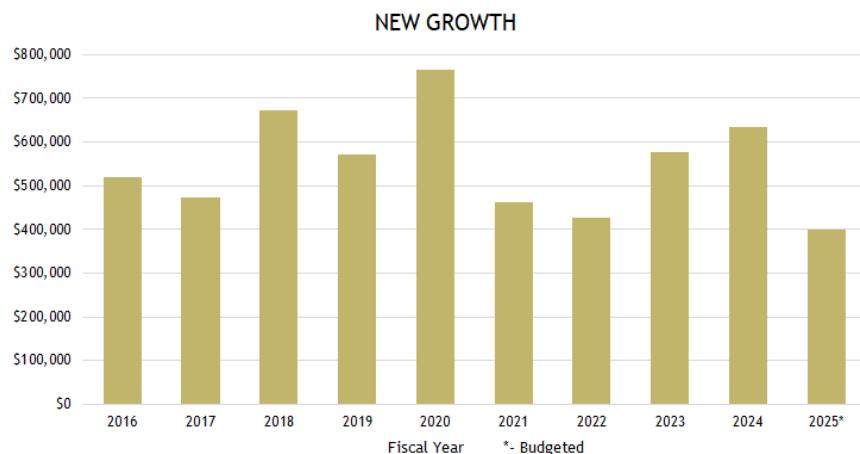
Revenue Highlights

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.

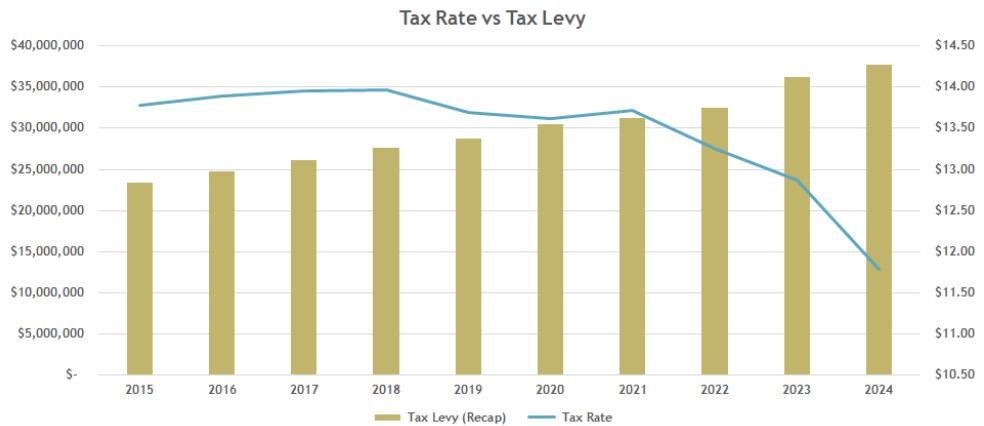
For FY25 the Town is asking for an operating override totaling \$1,796,500. Of this total, \$1,033,500 is being requested for immediate spending in FY25; the remaining balance is to build capacity for future increased staffing needs. The \$1,033,500 is made up of \$375,000 for the Elementary Schools operating budget that exceeds the Town's budget capacity with the remaining balance used to add new positions within the Town including a Deputy DPW Director of Facilities, two (2) Police Patrol Officers, three (3) Firefighter/Paramedics, two (2) part-time Library Circulation Assistants and the health, dental and medicare costs associated with these new positions. Please see the Override section of the budget for more detailed information.

The 2.5% increase over the prior year levy is \$867,604. In FY25, based on historical trends and projected construction projects, we are conservatively estimating new growth to be \$400,000.



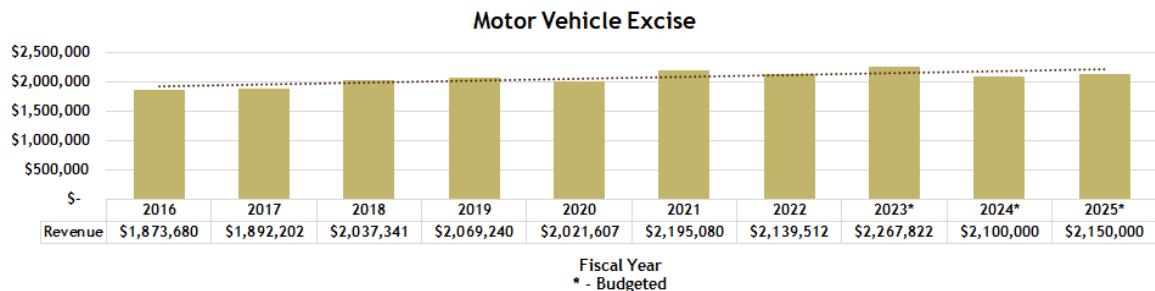
The Town tax levy (\$37,656,254) is well below the levy ceiling (\$79,847,867). The Town's Maximum Allowable Levy for FY 24 was \$38,170,087. For FY24 our excess levy capacity was \$513,833. FY24 saw significant increases in property values (approximately 17%) resulting in a decrease in the tax rate as values of properties increased.





Motor Vehicle Excise Tax

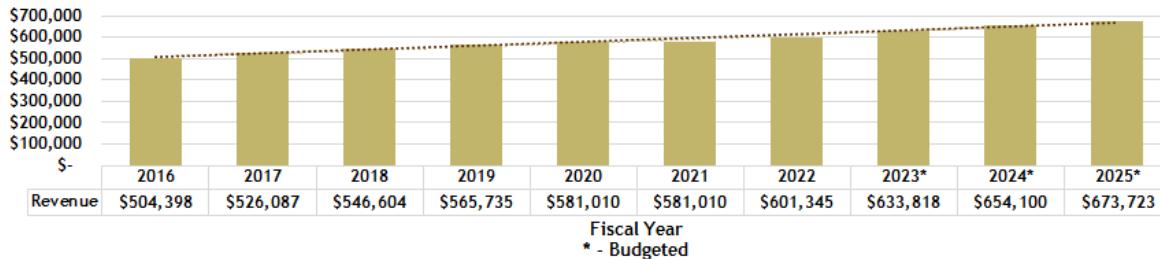
This is the third largest revenue source for the Town and the largest source of local receipts. It is difficult to predict the revenue trends as it is based on the value of the vehicles owned by residents. We have been waiting to see a decline in motor vehicle excise taxes, but it has not yet happened. We have increased the estimated receipts by \$50,000 to \$2,150,000 based on FY24 committed totals.



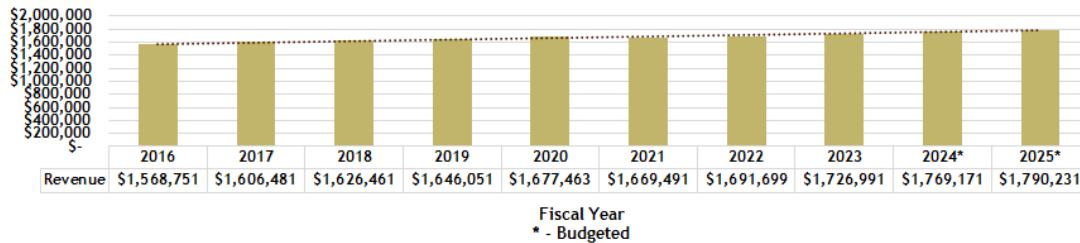
State Aid

The primary source of state aid for the Town is Cherry Sheet revenues. This consists of local aid and specific reimbursements and distributions such as aid to public libraries, veterans' benefits, state-owned land, charter school tuition and a number of other items. We are using the Governor's proposed budget numbers within our projections and will continue to update as the legislature goes through their vetting process. The Town is receiving a 3% increase in Unrestricted Aide and a 1.2% increase in Chapter 70 aid. State Aid, net of offsets and assessments, is increasing 2% for the Town. The Legislature authorized an addition to our state-owned land for the Essex County Correctional Facility that is housed in Middleton. However, the Governor's proposed numbers did not reflect this increase. We are currently working with our legislatures and the Department of Revenue to get this corrected.

Unrestricted Aid



Chapter 70



Historical Revenues by Source

Historical Revenues by Sources								
Fiscal Year	2019	2020	2021	2022	2023	2024*	2025*	
Tax Levy	\$ 28,904,544	\$ 30,039,647	\$ 31,306,076	\$ 32,123,658	\$ 35,961,179	\$ 37,293,848	\$ 38,765,651	
State Aid	2,367,469	2,344,911	2,395,795	2,492,771	2,482,678	2,185,456	2,249,948	
Local Receipts	4,180,705	3,963,508	4,112,922	4,662,863	5,825,463	3,986,846	4,165,344	
MELD	223,000	176,000	230,000	243,332	262,979	209,267	258,212	
Transfers In	982,852	795,311	1,256,216	972,424	964,652	1,032,464	888,265	
Total	\$ 36,658,570	\$ 37,319,377	\$ 39,301,009	\$ 40,495,048	\$ 45,496,950	\$ 44,707,881	\$ 46,327,420	

* = Budgeted

Reserve Balances								
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024**
Free Cash*	\$ 1,997,831	\$ 2,208,799	\$ 2,201,174	\$ 3,224,241	\$ 2,736,593	\$ 3,958,094	\$ 4,552,945	N.A
Stabilization	1,884,030	1,941,665	1,534,903	1,859,534	1,952,521	2,156,823	2,275,284	2,432,070
Capital Stabilization	-	-	419,227	681,430	715,505	878,497	957,220	729,747
Special Education Stabilization	-	100,168	157,270	213,716	224,403	354,630	419,901	410,822
Retirement Stabilization	-	-	25,202	284,146	298,355	421,632	486,153	561,525
Facilities Project Stabilization	-	-	-	-	-	253,635	312,934	901,764
Sidewalk Stabilization	-	-	-	-	-	127,629	131,596	152,495
Sewer Enterprise Retained Earnings*	-	37,255	46,908	61,296	65,850	71,699	69,934	N.A
Water Enterprise Retained Earnings*	-	-	-	-	1,156,511	1,228,747	138,648	N.A
Total	\$ 3,881,861	\$ 4,287,887	\$ 4,384,683	\$ 6,324,363	\$ 7,149,738	\$ 9,451,386	\$ 9,344,615	\$ 5,188,423

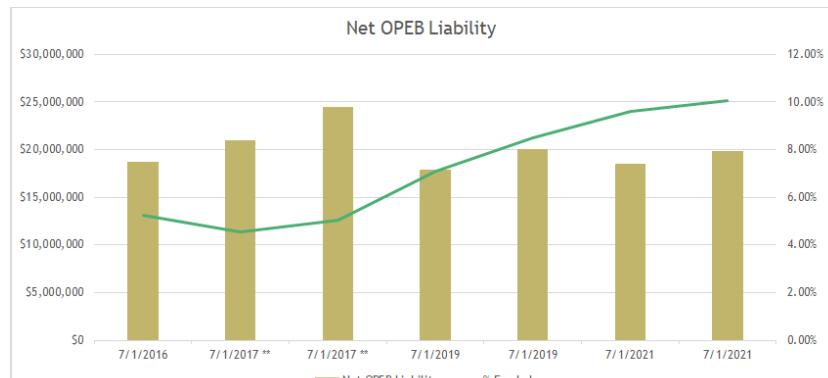
* Listed as certified amounts; not amounts after spending
** Balances as of March 2024



The Town operates the OPEB fund as a trust fund for the use of paying town future OPEB benefits. As of June 30, 2023, the net OPEB Obligation for the Town was \$19,864,523.

TOWN OF MIDDLETON, MA NET OPEB LIABILITY ACTUARIALS DATED 7/1/16 THROUGH 7/1/21						
ACTUARIAL DATE	FISCAL YEARS ENDING	NET OPEB LIABILITY	CHANGE	% CHANGE	% FUNDED	
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%	
7/1/2021	6/30/2023	\$ 19,864,523	\$ 1,370,766	6.9%	10.08%	

** 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 2025 the assessment was calculated incorrectly and the Town is currently awaiting the corrected assessment. Middleton pays the full amount on July 1st to take advantage of the savings offered by Essex Regional Retirement System and allocates to the Middleton Electric Light Department their share of this expense. In FY 2025 it is anticipated that the Town's share of the retirement assessment will be \$2,083,090.



Middleton's Financial Management Policies

Item #4: Stabilization Funds

General Stabilization Fund

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

General Stabilization Fund Balance as of 12/31/2023	\$2,390,222
Fiscal Year 2024 Proposed general fund operating appropriation	\$47,080,441
General Stabilization Fund balance as a % of GF operating	5.1%
4% of current year budgeted general fund operating appropriation	\$1,883,218
6% of current year budgeted general fund operating appropriation	\$2,824,826

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 12/31/2023	\$717,491
Fiscal Year 2024 Proposed general fund operating appropriation	\$47,080,441
Capital Stabilization Fund balance as a % of GF operating	1.5%
2% of current year budgeted general fund operating appropriation	\$941,609
3% of current year budgeted general fund operating appropriation	\$1,412,413

Pension Stabilization Fund

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

Pension Stabilization Fund Balance as of 12/31/2023	\$551,872
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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 12/31/2023	\$403,874
Average of past five years actual special education spending	\$3,310,135
Difference to \$500,000	(\$96,126)

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 FY25 Funding	\$250,000
Facilities Complex Stabilization Fund Balance as of 12/31/2023	\$886,122

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 12/31/2023	\$149,873
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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 7/1/2023	\$4,552,945
Fiscal Year 2023 operating appropriation	\$46,035,666



Free Cash Certification as a % of prior year operating appropriation	9.9%
Free Cash Balance after 2023 Special Town Meeting	\$3,812,393
Fiscal Year 2023 operating appropriation	\$46,035,666
Free Cash Certification as a % of prior year operating appropriation	8.3%

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 2024 Tax Rate Recapitulation	\$513,833
Fiscal Year 2024 Tax Recap General Fund Appropriation	\$47,080,441
Excess Levy Capacity balance as a % of GF operating	1.1%

Item #7 Reserve Funds

General Reserve Fund

Goal: Annual appropriation shall be 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)	\$18,954,280
General Reserve Fund as a % of general fund operating appropriation (excluding schools)	0.5%
0.5% of the proposed FY24 General Fund operating appropriation (excluding schools)	\$94,771

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	\$237,819
Fiscal Year 2024 Proposed general fund operating appropriation	\$47,080,441
Annual debt service exclusive of exempt debt as a % of current year general fund appropriation	0.5%

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	\$3,828,178
Fiscal Year 2024 Proposed general fund operating appropriation	\$47,080,441
Annual debt service exclusive of exempt debt as a % of current year general fund appropriation	8.1%

Municipal and Reserve Fund Balances

Free Cash Balance 10/17/2023 (post town meeting votes)	\$3,812,393
General Stabilization Fund as of 12/31/2023	\$2,390,222
Capital Stabilization Fund as of 12/31/2023	\$717,491



Retirement Stabilization Fund Balance as of 12/31/2023	\$551,872
Special Education Stabilization Fund Balance as of 12/31/2023	\$403,874
Facilities Complex Stabilization Fund Balance as of 12/31/2023	\$886,122
Sidewalk Stabilization Fund Balance as of 12/31/2023	\$149,874
Ambulance Fund as of 12/31/2023	\$970,185
PEG Fund Balance as of 12/31/2023	\$544,497
OPEB Trust Balance as of 12/31/2023	\$2,527,545
Special Education Reserve Fund Balance 12/31/2023	\$157,053



FY25 Budget Override

The Town of Middleton is seeking the voter's approval of a Proposition 2 1/2 Override. A levy limit override increases the amount of property tax revenue the Town may raise in the year specified in the override question and in future years. It increases the community's levy limit and becomes part of the base for calculating future years' levy limits. The result is a permanent increase in taxing authority. Reference: MG.L. c. 59 § 21C(g). An override is only approved if it passes at both Town Meeting (May 14, 2024) and at the Town Election (May 21, 2024).

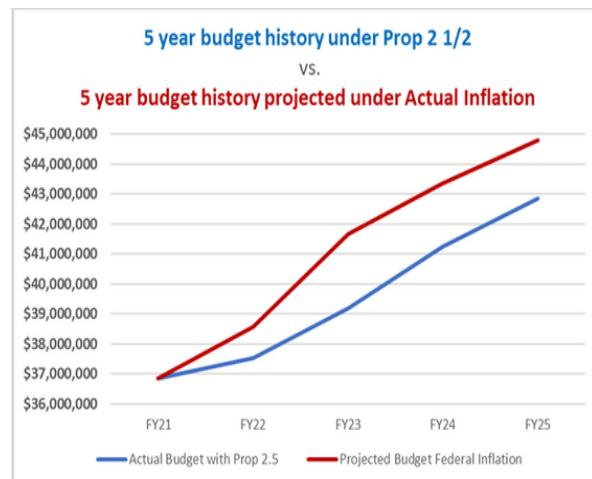
The amount that the Town is requesting is being broken down into two parts. The first part is a sum to be added into the general operating budget in FY25 and the second part is a sum to add capacity for future budget needs.

The grand total of the override being requested for approval is \$1,796,500. The portion of the override for FY25 is \$1,033,500 leaving \$763,000 for future capacity. The entire amount is expected to cover the next five years. Such future expenditures would require annual approval from the citizens of Middleton in the form of Town Meeting approval of the operating budget. The strategy of building future capacity is the same strategy used by the Town in 2016 which was expected to cover three years but we has lasted through seven budget cycles.

The proposed override would fund additional personnel at the Middleton Elementary School, as well as 2 additional Police Officers, 3 Firefighter/Paramedics, 2 Part-Time Staff at the Flint Public Library, and (1) Full Time Maintenance Position for all municipal buildings. Without the override, the Town Budget is balanced.

We estimate an impact of \$0.32 per thousand for the FY25 portion of the override (\$1,033,500). By example, an "average" single family home in Middleton is valued at ~\$935,000. The additional tax impact at a rate of \$0.32 per thousand would be roughly \$295. The total tax impact to an average home would be \$580 spread out over the next five years. (This includes the \$295 mentioned above)

Town of Middleton - 5 Year Budget History



Over the last 5 years, our annual budget increased from \$36,841,236 in FY21 to our proposed FY25 Budget of \$42,499,242 (less debt of \$3,828,178) under the limitations of Prop 2 ½.

If our budget followed the Federal Inflation Rates, which ran as high as 8% over that time period, our proposed budget would have reached \$44,797,696 for the same services. This is \$2,298,454 higher than the restraints of Prop 2 ½ allowed.

Rising costs in materials, health care, and labor over the past five years have created historic pressures on municipal budgets throughout Massachusetts.



Breakdown of Override - FY25 Portion

Middleton School Department

Instructional Interventionists	\$55,000
Specialist Programming	\$160,000
Classroom Section	\$75,000
<u>Student Support Personnel</u>	<u>\$85,000</u>
Subtotal:	\$375,000

Town of Middleton

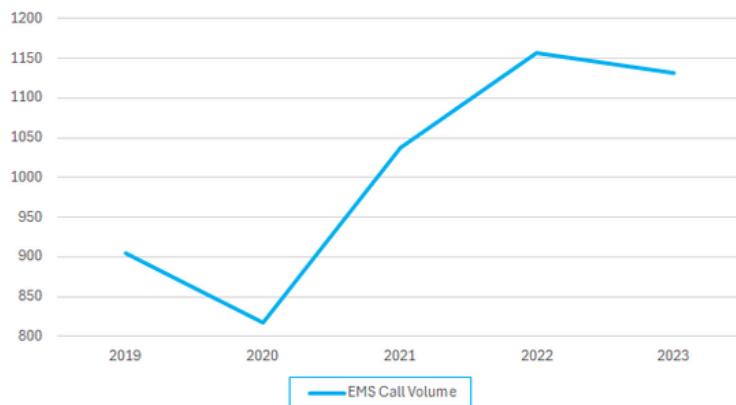
Police Department Personnel (2)	\$156,500
Fire Department Personnel (3)	\$282,000
Facility Maintenance Personnel (1/2 year)	\$50,000
Library Personnel (2 part-time)	\$31,000
<u>Health Insurance, Medicare for Additional Full-Time Personnel</u>	<u>\$139,000</u>
Subtotal:	\$658,500

Fiscal Year 2025 Grand Total: **\$1,033,500**

Why Does Middleton Need Additional Staffing?

Over 2/3rds of the FY25 Budget Override is calling for the addition of 5 public safety personnel (3 Fire, 2 Police). The need for additional staffing is well supported by data. For example, EMS call volume has sharply increased, ballooning over 25% from 2019 to 2023. (905 calls in 2019 to 1,132 calls in 2023).

Trends in Middleton EMS Call Volume 2019-2023

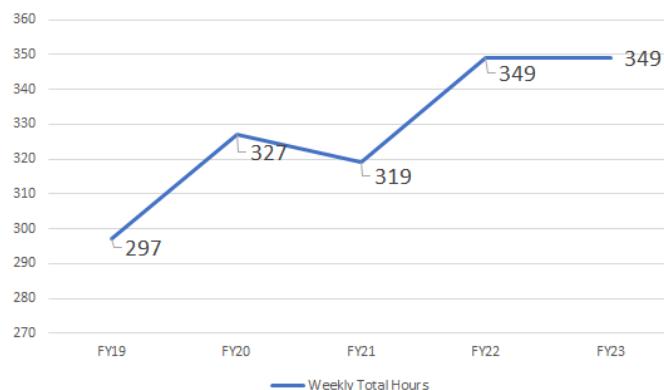


Compared to other departments, Middleton Police is leanly staffed. Even with two additional full-time officers as proposed, Middleton would be at the lower end of the median for staffing. In addition, the community population does not always tell the entire story. Middleton sees a significant amount of through traffic along Rt 114 between neighboring communities. Additional staffing would allow for an increased presence.

Community	Population	Square Miles	Police F/T	Police P/T
Lynnfield	13,000	9.86	32	0
Ipswich	13,785	32.11	31	15
North Reading	15,554	13.16	27	0
Tyngsborough	12,442	18.1	25	0
Norfolk	11,550	14.9	21	7
Littleton	10,141	16.52	19	3
Middleton	10,000	13.45	17	6
Boxford	8,203	23.56	11	11

The Flint Public Library has seen a year over year increase in the total amount of hours worked on a weekly basis. This grew from 297 hours in 2019 to 349 in 2023 – an over 17.5% increase without any noteworthy changes in staffing. This has created scheduling challenges over the past several years, a trend that will not reverse without the addition of staff. The FY25 override is proposing a modest addition of two (2) part-time employees.

Trends in Total Weekly Hours Worked 2019-2023



Conversations surrounding a Full Time Maintenance Position began in previous budget cycles. As an organization, it is our goal to keep \$1,500 problems from turning into \$15,000 problems – or more. As we look to invest in new public facilities, we are being mindful of other existing assets that require attention. This includes an upcoming conditions assessment of the Flint Public Library. We are also looking to be forward thinking, timing this new hire to begin less than a year before substantial completion of our new Town Hall/Community Center and Public Safety Facility. The savings of preventative maintenance are well documented, making this position a worthy investment.



“In fact, a good [Preventative Maintenance] program can help you cut operational costs by 12 to 18 percent”
- ICMA “Important Trends You Should Know in Preventative and Predictive Maintenance”



Town of Middleton Strategic Plan

The Select Board adopted new FY 24-26 goals in October 2023. Several of those goals have financial implications that were worked into the budget process for FY 25. It is anticipated that the FY 24-26 goals will be updated by the Select Board in the fall of 2024 before budgeting for FY 26 begins. The following items are the FY 25 updates by the Town Administrator.

1. Town Building Committee – FY 25 sees the third 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. The taxpayers of Middleton overwhelmingly approved an additional \$10,000,000 at the October 17th, 2024 Special Town Meeting to help the project overcome inflationary pressures. The project has broken ground, with completion anticipated in early 2026.
2. Information Technology – The town experienced a significant cyber incident in July of 2023, an occurrence that further justified the push for additional IT investment in the FY 24 budget. As such, FY 25 saw a renewed commitment for information technology and cybersecurity in collaboration with the North Shore Regional IT initiative and the inter-municipal agreement for IT services with the Town of Danvers. Beyond cyber security, the collaborative has also given considerable consideration to the logistics of an organizational move to the new facilities in calendar 2026.
3. Solid Waste Advisory Committee – the Select Board and Finance Committee continued discussions with Town Administration 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 the budget process. The Solid Waste Advisory Committee used a FY 23 town wide study to develop a report and recommendation for FY 25. This included increased fees and a new process to automatically increase these fees based on non-political factors. This was presented and approved at the May 14th, 2024 Annual Town Meeting.
4. ARPA – The ARPA funds are outside the normal budget process, but they can increase long term resiliency and sustainability. The Town has continued its work to commit all of its ARPA funds. At the time of printing, nearly 100% of ARPA funds are committed.
5. Collective Bargaining Agreements - The Town saw all collective bargaining agreements expire at the end of FY23, with the exception of the call firefighters union. At the time of printing, all collective bargaining agreements were negotiated and agreed to, with an expiration of June 30th, 2026. This process included extensive salary surveys that resulted in an informed increase across the board for all personnel. These increases will help our organization remain competitive, and were universally approved for funding at the May 14th, 2024 Annual Town Meeting.



Priorities and Issues

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 on the operating side.

SUPPLEMENTAL REQUESTS

Supplemental requests from several departments, including Fire, Police, Library, Inspectional Services and the Administration. 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 as part of the FY25 budget, which was presented as a balanced budget. The need for these additional roles was addressed in the form of a separate override vote. This \$1,033,500 request (Article 7) included 2 Police Officers, 3 Firefighter Paramedics, half a year of a Facility Maintenance Manager, 2 Part-Time Library Personnel, as well as four separate categories of personnel for the Middleton School Department. This was widely supported at Annual Town Meeting, however failed to pass a ballot vote a week later at Town Elections.

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 12% 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.



**Town of Middleton
Fiscal Year 2025 Summary of
Projected Operating Budget Revenues and Expenditures**

REVENUES					
	FY2024 BUDGETED	FY2025 ESTIMATE	\$ Change	% Change	
PROPERTY TAXES					
Prior Year Levy Limit	\$ 33,237,896	\$ 34,704,170			
2.5% Increase	\$ 830,947	\$ 867,604			
New Growth	\$ 635,327	\$ 400,000			
TOTAL LEVY LIMIT	\$ 34,704,170	\$ 35,971,774			
Debt Exclusion	\$ 3,465,917	\$ 3,564,515			
Excess Levy Capacity	\$ (513,833)	\$ (520,637)			
TOTAL MAXIMUM LEVY LIMIT	\$ 37,656,254	\$ 39,015,652	\$ 1,359,398	3.6%	
RESERVE FOR ABATEMENT (OVERLAY)	\$ (324,406)	\$ (250,000)	\$ (74,406)	22.9%	
NET PROPERTY TAXES RAISED	\$ 37,331,848	\$ 38,765,651	\$ 1,433,803	3.8%	
STATE AID					
Cherry Sheet Receipts	\$ 2,566,504	\$ 2,613,071			
Less Offsets	\$ (21,868)	\$ (22,080)			
Less Charges & Assessments	\$ (359,180)	\$ (341,043)			
TOTAL NET STATE AID	\$ 2,185,456	\$ 2,249,948	\$ 64,492	3.0%	
LOCAL RECEIPTS					
Motor Vehicle Excise	\$ 2,100,000	\$ 2,150,000	\$ 50,000	2.4%	
Other Excise- Room	\$ 160,000	\$ 225,000	\$ 65,000	40.6%	
Other Excise - Meals	\$ 300,000	\$ 300,000	\$ -	0.0%	
Penalties/Interest on Taxes and Excises	\$ 80,000	\$ 95,000	\$ 15,000	18.8%	
Payments in Lieu of Taxes	\$ 148,000	\$ 140,000	\$ (8,000)	-5.4%	
Other Charge for Services - TSS	\$ 210,000	\$ 300,000	\$ 90,000	42.9%	
Fees	\$ 125,000	\$ 140,000	\$ 15,000	12.0%	
Departmental Revenue - Cemeteries	\$ 35,000	\$ 35,000	\$ -	0.0%	
Other Departmental Revenue	\$ 130,500	\$ 123,500	\$ (7,000)	-5.4%	
Building Permits	\$ 365,000	\$ 300,000	\$ (65,000)	-17.8%	
Other Licenses and Permits	\$ 151,000	\$ 151,000	\$ -	0.0%	
Fines and Forfeits	\$ 10,000	\$ 10,000	\$ -	0.0%	
Investment Income	\$ 100,000	\$ 150,000	\$ 50,000	50.0%	
Medicaid Reimbursement	\$ 20,000	\$ 20,000	\$ -	0.0%	
HM Bond Premium Offset	\$ 25,844	\$ 25,844	\$ -	0.0%	
Misc Non- Recurring	\$ 26,502	\$ -	\$ (26,502)	-100.0%	
TOTAL LOCAL RECEIPTS	\$ 3,986,846	\$ 4,165,344	\$ 178,498	4.5%	
OFFSET RECEIPTS					
Ambulance Fund Transfer	\$ 650,000	\$ 650,000	\$ -	0.0%	
PEG Cable Fund Transfer	\$ 153,155	\$ 140,809	\$ (12,346)	-8.1%	
Special Education Stabilization Fund Transfer	\$ 132,000	\$ -	\$ (132,000)	100.0%	
Enterprise Funds Indirect Costs	\$ 97,309	\$ 97,456	\$ 147	0.2%	
MELD Contribution	\$ 209,267	\$ 258,212	\$ 48,945	23.4%	
TOTAL OFFSET RECEIPTS	\$ 1,241,731	\$ 1,146,477	\$ (95,254)	-7.7%	
TOTAL REVENUES	\$ 44,745,881	\$ 46,327,420	\$ 1,581,539	3.5%	



FY 2025 Projected Operating Budget Revenues and Expenditures (continued)

EXPENDITURES					
	FY2024 BUDGET	FY2025 PROPOSED	\$ Change	% Change	
TOWN SERVICES					
Personnel Services	\$ 7,893,522	\$ 8,275,462	\$ 381,940	4.8%	
Contractual Services	\$ 2,996,586	\$ 3,254,277	\$ 257,691	8.6%	
Retirement, Health Ins & Unclassified	\$ 3,555,087	\$ 3,570,063	\$ 14,976	0.4%	
TOTAL TOWN SERVICES	\$ 14,445,195	\$ 15,099,802	\$ 654,607	4.5%	
TOWN DEBT SERVICE	\$ 3,805,330	\$ 3,828,178	\$ 22,848	0.6%	
ELEMENTARY SCHOOLS	\$ 14,724,501	\$ 15,313,481	\$ 588,980	4.0%	
MASCONOMET REGIONAL SCHOOL					
MASCO Regional Assessment	\$ 10,896,460	\$ 11,103,806	\$ 207,346	1.9%	
TOTAL MASCONOMET ASSESSMENT	\$ 10,896,460	\$ 11,103,806	\$ 207,346	1.9%	
ESSEX TECHNICAL SCHOOL					
Essex Tech Regional Assessment	\$ 807,180	\$ 910,615	\$ 103,435	12.8%	
Essex Tech Debt Service	\$ 67,215	\$ 71,538	\$ 4,323	6.4%	
TOTAL ESSEX TECHNICAL SCHOOL ASSESSMENT	\$ 874,395	\$ 982,153	\$ 107,758	12.3%	
TOTAL EXPENDITURES	\$ 44,745,881	\$ 46,327,420	\$ 1,581,539	3.5%	



Three-Year Budget Projection

TOWN OF MIDDLETON SUMMARY OF PROJECTED REVENUES AND EXPENDITURES

FY2024	FY2025	FY2026	FY2027	FY2028
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Revenues

Property Tax Levy	\$ 37,656,254	\$ 39,035,652	\$ 40,695,071	\$ 42,248,775	\$ 43,701,291
State Aid	2,544,636	2,590,991	2,639,571	2,689,190	2,739,873
Local Receipts	3,986,846	4,165,344	4,291,344	4,357,044	4,424,495
Other Available Funds - General Fund	2,386,731	1,216,477	1,124,081	1,140,214	1,156,669
Free Cash (special articles only)	2,099,442	2,263,538	2,114,720	2,197,956	2,285,354
Other Available Funds - Enterprise Funds	1,317,977	335,827	392,213	398,784	405,546
Total Revenues	\$ 49,991,885	\$ 49,607,829	\$ 51,257,000	\$ 53,031,962	\$ 54,713,228

Expenditures

General Government	\$ 2,533,006	\$ 2,610,857	\$ 2,710,391	\$ 2,762,285	\$ 2,815,457
Public Safety	4,946,151	5,290,020	5,321,275	5,437,830	5,546,370
Elementary Education	14,724,501	15,313,481	16,636,334	17,418,946	18,238,720
Regional School Assessments & Debt	11,770,855	12,085,959	12,688,073	13,318,878	13,981,165
Public Works	2,018,177	2,175,202	2,200,601	2,234,560	2,269,194
Human Services	557,748	585,054	597,261	611,460	625,991
Culture & Recreation	797,026	868,607	914,946	930,971	947,354
Debt Service	3,805,330	3,828,178	4,045,225	4,134,975	4,131,175
Employee Benefits	3,142,901	3,199,563	3,658,124	3,951,604	4,271,250
Salary Reserve	83,686	40,000	40,000	40,000	40,000
Prop/Liability Insurances	328,500	330,500	346,350	372,518	400,703
Other Amounts to be Raised	362,406	270,000	340,000	340,000	340,000
State and County Assessments	359,180	341,043	347,172	353,454	359,893
Article from Available Funds	1,145,000	70,000	0	0	0
Articles from Free Cash	1,077,332	678,090	450,000	450,000	450,000
Capital Articles from Free Cash	1,022,110	1,585,448	1,664,720	1,747,956	1,835,354
Enterprise Funds	1,317,977	335,827	392,212	398,783	405,545
Total Expenditures	\$ 49,991,885	\$ 49,607,829	\$ 52,352,684	\$ 54,504,221	\$ 56,658,171

Surplus/(Deficit)	\$ 0	\$ 0	\$ (1,095,684)	\$ (1,472,259)	\$ (1,944,943)
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Town of Middleton Three-Year Revenue Projection

TOWN OF MIDDLETON THREE YEAR REVENUE PROJECTION					
Revenue Projections	FY2024 Adopted	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
PROPERTY TAX LEVY					
Prior Year Tax Levy Limit	\$ 33,237,896	\$ 34,704,170	\$ 35,971,774	\$ 37,371,068	\$ 38,805,345
2.5% Increase	830,947	867,604	899,294	934,277	970,134
Prop 2 1/2 Override	0	0	0	0	0
Certified New Growth	635,327	400,000	500,000	500,000	500,000
TAX Levy Limit Total	34,704,170	35,971,774	37,371,068	38,805,345	40,275,479
Debt Exclusions	3,465,917	3,564,515	3,790,687	3,938,487	3,941,487
Maximum Allowable Levy	38,170,087	39,536,289	41,161,755	42,743,832	44,216,966
Excess Tax Levy Capacity	(513,833)	(500,637)	(466,685)	(495,058)	(515,675)
TOTAL	\$ 37,656,254	\$ 39,035,652	\$ 40,695,071	\$ 42,248,775	\$ 43,701,291
STATE AID CHERRY SHEET					
Chapter 70 Education Aid	\$ 1,769,171	\$ 1,790,231	\$ 1,817,084	\$ 1,844,341	\$ 1,872,006
Charter Tuition Reimbursement	2,978	2,228	2,228	2,228	2,228
Unrestricted General Government Aid	654,100	673,723	693,935	714,753	736,195
Veterans Benefits	14,849	11,877	11,877	11,877	11,877
Exemptions VBS and Elderly	66,498	75,719	77,233	78,778	80,354
State Owned Land	37,040	37,213	37,213	37,213	37,213
TOTAL	\$ 2,544,636	\$ 2,590,991	\$ 2,639,571	\$ 2,689,190	\$ 2,739,873
ESTIMATED LOCAL RECEIPTS					
Motor Vehicle Excise	\$ 2,100,000	\$ 2,150,000	\$ 2,193,000	\$ 2,236,860	\$ 2,281,597
Other Excise- Room	160,000	225,000	234,000	243,360	253,094
Other Excise - Meals	300,000	300,000	312,000	324,480	337,459
Penalties/Interest on Taxes and Excises	80,000	95,000	95,000	95,000	95,000
Payments in Lieu of Taxes	148,000	140,000	140,000	140,000	140,000
Other Charge for Services - TSS	210,000	300,000	300,000	300,000	300,000
Fees	125,000	140,000	140,000	140,000	140,000
Departmental Revenue - Cemeteries	35,000	35,000	35,000	35,000	35,000
Other Departmental Revenue	130,500	123,500	123,500	123,500	123,500
Building Permits	365,000	300,000	362,000	362,000	362,000
Other Licenses and Permits	151,000	151,000	151,000	151,000	151,000
Fines and Forfeits	10,000	10,000	10,000	10,000	10,000
Investment Income	100,000	150,000	150,000	150,000	150,000
Medicaid Reimbursement	20,000	20,000	20,000	20,000	20,000
Misc Recurring/Non Recurring	52,346	25,844	25,844	25,844	25,844
TOTAL	\$ 3,986,846	\$ 4,165,344	\$ 4,291,344	\$ 4,357,044	\$ 4,424,495
AVAILABLE FUNDS/OTHER FINANCING ENTERPRISE FUNDS					
For Water Enterprise Fund Budget	\$ 1,202,657	\$ 220,507	\$ 275,739	\$ 281,145	\$ 286,731
For Sewer Enterprise Fund Budget	115,320	115,320	116,473	117,638	118,814
TOTAL	\$ 1,317,977	\$ 335,827	\$ 392,213	\$ 398,784	\$ 405,546
AVAILABLE FUNDS/OTHER FINANCING GENERAL FUND					
Operating Budget Transfers	\$ 935,155	\$ 790,809	\$ 806,625	\$ 822,758	\$ 839,213
Warrant Articles from SRF's	625,000	70,000	0	0	0
Overlay Surplus	150,000	0	0	0	0
MELD	209,267	258,212	220,000	220,000	220,000
SESD Indirect Costs	6,043	6,445	6,445	6,445	6,445
Water Enterprise Indirect Costs	91,266	91,011	91,011	91,011	91,011
Stabilization Funds	370,000	0	0	0	0
TOTAL	\$ 2,386,731	\$ 1,216,477	\$ 1,124,081	\$ 1,140,214	\$ 1,156,669
FREE CASH					
Free Cash for Fiduciary Funds	\$ 1,050,000	\$ 678,090	\$ 450,000	\$ 450,000	\$ 450,000
Free Cash for Capital Warrant Articles	1,022,110	1,585,448	1,664,720	1,747,956	1,835,354
Free Cash for Town Meeting articles	27,332	0	0	0	0
TOTAL	\$ 2,099,442	\$ 2,263,538	\$ 2,114,720	\$ 2,197,956	\$ 2,285,354
TOTAL REVENUES	\$49,991,885	\$49,607,829	\$50,864,787	\$52,633,178	\$54,307,682



Town of Middleton Three-Year Expenditure Projection

TOWN OF MIDDLETON THREE-YEAR EXPENDITURE PROJECTION						
Expenditure Projections	FY2024 Adopted	FY2025 Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	
GENERAL GOVERNMENT						
Salaries & Wages	\$ 1,544,676	\$ 1,585,176	\$ 1,675,653	\$ 1,718,400	\$ 1,762,333	
Finance Committee Reserve Fund	100,000	100,000	100,000	100,000	100,000	
Other Expenses	866,453	905,681	914,738	923,885	933,124	
Capital Outlay	21,877	20,000	20,000	20,000	20,000	
TOTAL	\$ 2,533,006	\$ 2,610,857	\$ 2,710,391	\$ 2,762,285	\$ 2,815,457	
PUBLIC SAFETY						
Salaries & Wages	\$ 4,389,662	\$ 4,666,091	\$ 4,692,092	\$ 4,803,340	\$ 4,906,520	
Other Expenses	478,489	525,429	530,683	535,990	541,350	
Capital Outlay	78,000	98,500	98,500	98,500	98,500	
TOTAL	\$ 4,946,151	\$ 5,290,020	\$ 5,321,275	\$ 5,437,830	\$ 5,546,370	
EDUCATION						
Salaries & Wages	\$ 10,391,344	\$ 11,157,935	\$ 11,715,832	\$ 12,301,623	\$ 12,916,705	
Other Expenses	4,333,157	4,731,252	4,920,502	5,117,322	5,322,015	
Reduction to 4%	0	-575,706	0	0	0	
TOTAL	\$ 14,724,501	\$ 15,313,481	\$ 16,636,334	\$ 17,418,946	\$ 18,238,720	
REGIONAL SCHOOL ASSESSMENTS						
Masconomet Assessment	\$ 10,896,460	\$ 11,103,806	\$ 11,658,996	\$ 12,241,946	\$ 12,854,043	
Essex Tech Assessment	807,180	910,615	956,146	1,003,953	1,054,151	
Essex Tech Debt	67,215	71,538	72,931	72,979	72,971	
TOTAL	\$ 11,770,855	\$ 12,085,959	\$ 12,688,073	\$ 13,318,878	\$ 13,981,165	
PUBLIC WORKS & FACILITIES						
Salaries & Wages	\$ 1,038,491	\$ 1,004,102	\$ 1,017,980	\$ 1,040,303	\$ 1,063,184	
Other Expenses	960,686	1,152,100	1,163,621	1,175,257	1,187,010	
Capital Outlay	19,000	19,000	19,000	19,000	19,000	
TOTAL	\$ 2,018,177	\$ 2,175,202	\$ 2,200,601	\$ 2,234,560	\$ 2,269,194	
HUMAN SERVICES						
Salaries & Wages	\$ 382,233	\$ 433,021	\$ 443,707	\$ 456,371	\$ 469,351	
Other Expenses	175,515	152,033	153,553	155,089	156,640	
TOTAL	\$ 557,748	\$ 585,054	\$ 597,261	\$ 611,460	\$ 625,991	
CULTURE and RECREATION						
Salaries & Wages	\$ 538,460	\$ 587,072	\$ 630,595	\$ 643,777	\$ 657,289	
Other Expenses	258,566	281,535	284,350	287,194	290,066	
TOTAL	\$ 797,026	\$ 868,607	\$ 914,946	\$ 930,971	\$ 947,354	
DEBT SERVICE						
Existing General Fund Debt- Exempt	\$ 3,491,761	\$ 3,590,359	\$ 3,816,531	\$ 3,964,331	\$ 3,967,331	
Existing General Fund Debt- Non Exempt	313,569	237,819	228,694	170,644	163,844	
TOTAL	\$ 3,805,330	\$ 3,828,178	\$ 4,045,225	\$ 4,134,975	\$ 4,131,175	
EMPLOYEE BENEFITS						
Retirement (net early discount)	\$ 2,651,676	\$ 2,592,197	\$ 3,011,073	\$ 3,206,792	\$ 3,415,234	
Less: MELD Share	(523,982)	(509,107)	(591,375)	(629,814)	(670,752)	
Unemployment	15,000	15,000	15,000	15,000	15,000	
Health Insurance	879,882	976,433	1,093,605	1,224,838	1,371,818	
Life insurance	2,450	2,450	2,450	2,450	2,450	
Medicare (1.45%)	117,875	122,590	127,371	132,338	137,500	
TOTAL	\$ 3,142,901	\$ 3,199,563	\$ 3,658,124	\$ 3,951,604	\$ 4,271,250	
SALARY RESERVE						
Salary Reserve	\$ 83,686	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
TOTAL	\$ 83,686	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	



Expenditure Projections (cont.)	FY2024 Adopted	FY2025 Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected
PROPERTY/LIABILITY INSURANCES					
Workers Comp	\$ 130,000	\$ 115,000	\$ 117,875	\$ 123,769	\$ 129,957
Property/Liability/endorsement changes	240,000	240,000	246,000	258,300	271,215
Accident-Police	110,000	110,000	121,000	133,100	146,410
Surety Bonds/premium costs/deductibles	25,500	26,500	26,500	26,500	26,500
Less: School and MELD Share	(177,000)	(161,000)	(165,025)	(169,151)	(173,379)
TOTAL	\$ 328,500	\$ 330,500	\$ 346,350	\$ 372,518	\$ 400,703
OTHER AMOUNTS TO BE RAISED					
Overlay	\$ 324,406	\$ 250,000	\$ 320,000	\$ 320,000	\$ 320,000
Tax Title	38,000	20,000	20,000	20,000	20,000
Town Override Expenses	-	-	-	-	-
TOTAL	\$ 362,406	\$ 270,000	\$ 340,000	\$ 340,000	\$ 340,000
STATE AND COUNTY ASSESSMENTS					
Mosquito Control	\$ 58,311	\$ 60,510	\$ 60,510	\$ 60,510	\$ 60,510
Air Pollution	3,953	4,052	4,052	4,052	4,052
Metropolitan Area Planning Council	4,888	5,010	5,010	5,010	5,010
RMV Non-Renewal Surcharge	4,840	5,480	5,480	5,480	5,480
MBTA	236,886	245,152	251,281	257,563	264,002
School Choice Sending Tuition	29,016	-	-	-	-
Charter School Sending Tuition	21,286	20,839	20,839	20,839	20,839
TOTAL	\$ 359,180	\$ 341,043	\$ 347,172	\$ 353,454	\$ 359,893
WATER ENTERPRISE					
Salaries & Wages	\$ 95,557	\$ 100,907	\$ 104,943	\$ 109,141	\$ 113,507
Other Expenses	107,100	119,600	120,796	122,004	123,224
Enterprise Fund Retained Earnings	1,000,000	-	50,000	50,000	50,000
TOTAL	\$ 1,202,657	\$ 220,507	\$ 275,739	\$ 281,145	\$ 286,731
SEWER ENTERPRISE					
Other Expenses	\$ 115,320	\$ 115,320	\$ 116,473	\$ 117,638	\$ 118,814
TOTAL	\$ 115,320	\$ 115,320	\$ 116,473	\$ 117,638	\$ 118,814
ARTICLES FROM OTHER AVAILABLE FUNDS					
Articles from SRF's	\$ 625,000	\$ 70,000	\$ -	\$ -	\$ -
Articles from overlay reserves	150,000	-	-	-	-
Articles from Stabilization Fund(s)	370,000	-	-	-	-
TOTAL	\$ 1,145,000	\$ 70,000	\$ -	\$ -	\$ -
ARTICLES FROM FREE CASH					
General Stabilization Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Capital Stabilization Fund	100,000	100,000	50,000	50,000	50,000
Retirement Stabilization Fund	50,000	50,000	-	-	-
OPEB Fund	200,000	100,000	100,000	100,000	100,000
SPED Stabilization Fund	100,000	50,000	-	-	-
Facilities Complex Stabilization Fund	550,000	250,000	250,000	250,000	250,000
Town Meeting Supplemental Appropriations (PY budget)	27,332	78,090	-	-	-
TOTAL	\$ 1,077,332	\$ 678,090	\$ 450,000	\$ 450,000	\$ 450,000
CAPITAL ARTICLES FROM FREE CASH					
Capital Outlay	\$ 1,022,110	\$ 1,585,448	\$ 1,664,720	\$ 1,747,956	\$ 1,835,354
TOTAL	\$ 1,022,110	\$ 1,585,448	\$ 1,664,720	\$ 1,747,956	\$ 1,835,354
TOTAL EXPENDITURES	\$ 49,991,885	\$ 49,607,829	\$ 52,352,684	\$ 54,504,221	\$ 56,658,171



Personnel Changes

FTE Count by Department				
Department	FY23	FY24	FY25	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
Total FTE	262.60	260.53	254.83	-5.70

Description of Changes

Changes in police and fire are primarily due to changes in part-time employee levels and are not a reduction of full-time staffing.



FUND SUMMARIES



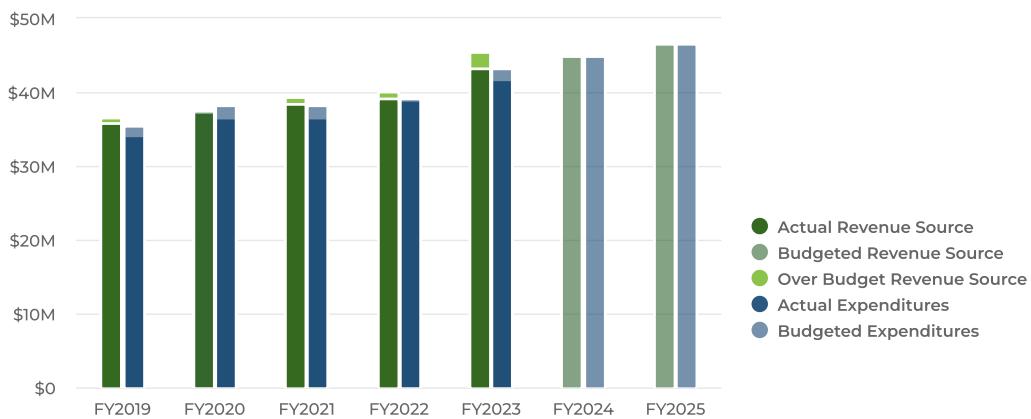


General Fund

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

Summary

Town of Middleton, MA is projecting \$46.67M of revenue in FY2025, which represents a 3.6% increase over the prior year. Budgeted expenditures are projected to increase by 3.6% or \$1.6M to \$46.67M in FY2025.



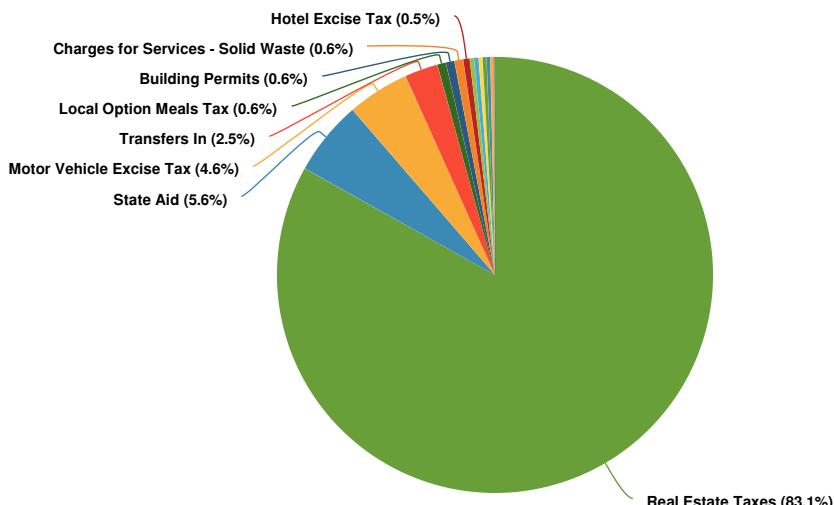
Revenues

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 or that had happened in past years. 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.

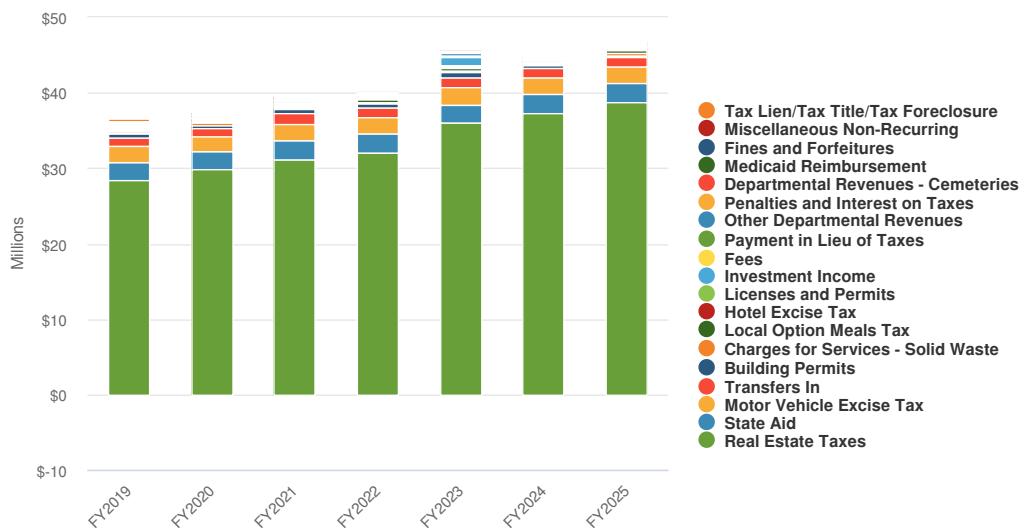
For all local receipts budgeted (for a full list please see FY25 Operating Projections), the Town uses historical data to determine if there is a visible trend. If there is not a clear historical trend of actual revenues collected, the Town will utilize the prior year's budget as long as the revenues 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 2025 Revenues



Budgeted and Historical 2025 Revenues by Source



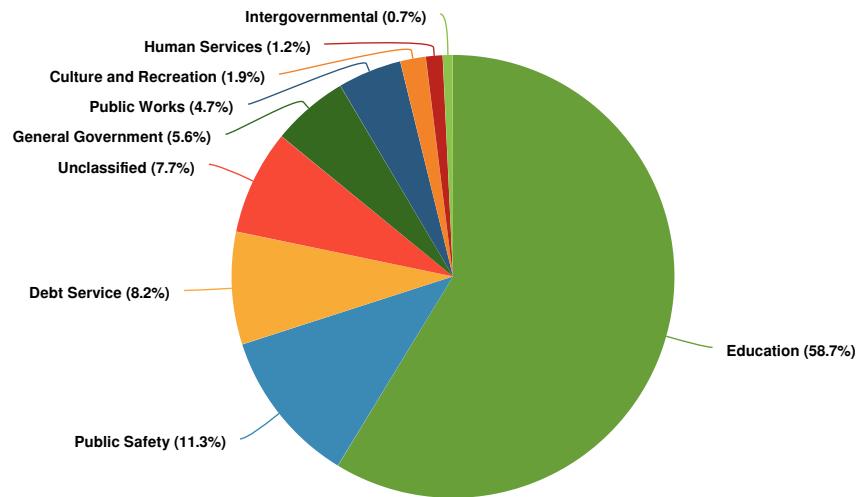
Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source				
Real Estate Taxes	\$35,961,179	\$37,331,848	\$38,791,496	\$1,459,648
Tax Lien/Tax Title/Tax Foreclosure	-\$1,377	\$0	\$0	\$0
Motor Vehicle Excise Tax	\$2,267,822	\$2,100,000	\$2,150,000	\$50,000
Hotel Excise Tax	\$210,402	\$160,000	\$225,000	\$65,000
Local Option Meals Tax	\$338,974	\$300,000	\$300,000	\$0
Penalties and Interest on Taxes	\$112,063	\$80,000	\$95,000	\$15,000
Payment in Lieu of Taxes	\$148,868	\$148,000	\$140,000	-\$8,000
Transfers In	\$1,227,631	\$1,241,731	\$1,146,477	-\$95,254
Fees	\$188,737	\$135,000	\$140,000	\$5,000
Charges for Services - Solid Waste	\$216,850	\$210,000	\$300,000	\$90,000
Departmental Revenues - Cemeteries	\$38,583	\$35,000	\$35,000	\$0
Other Departmental Revenues	\$220,081	\$130,500	\$123,500	-\$7,000
Licenses and Permits	\$180,064	\$141,000	\$151,000	\$10,000
Building Permits	\$751,822	\$365,000	\$300,000	-\$65,000
Fines and Forfeitures	\$11,548	\$10,000	\$10,000	\$0
Investment Income	\$1,031,966	\$100,000	\$150,000	\$50,000
State Aid	\$2,482,678	\$2,544,636	\$2,590,991	\$46,355
Medicaid Reimbursement	\$28,041	\$20,000	\$20,000	\$0
Miscellaneous Non-Recurring	\$212,245	\$0	\$0	\$0
Total Revenue Source:	\$45,628,175	\$45,052,715	\$46,668,464	\$1,615,749



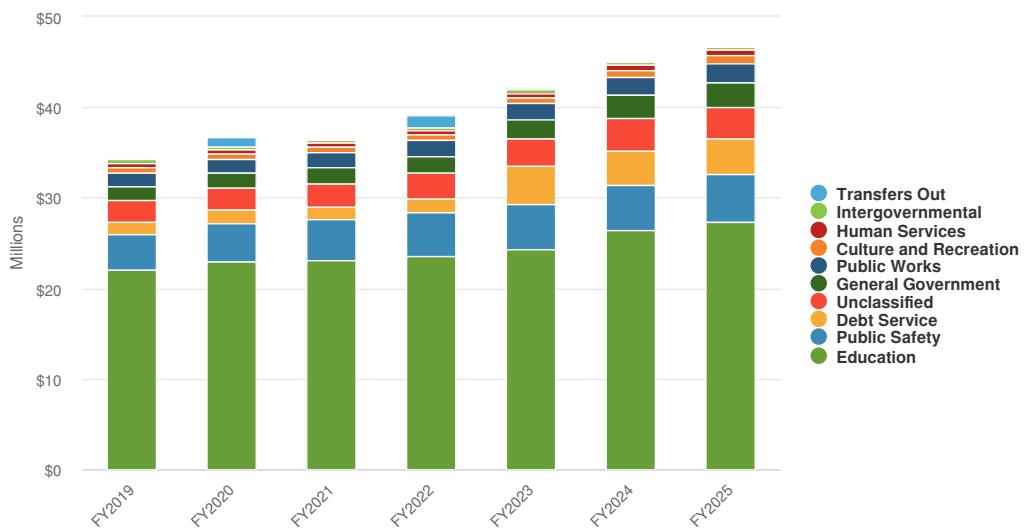
Expenditures by Function

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

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

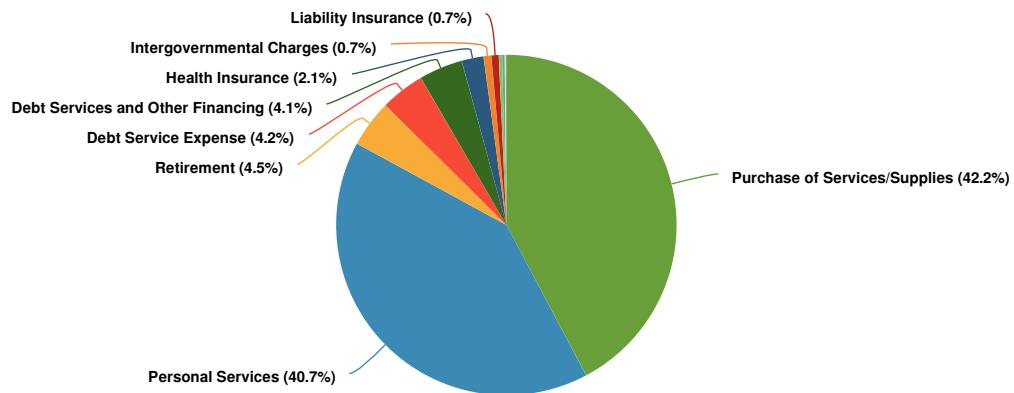


Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expenditures				
General Government	\$2,059,547	\$2,530,829	\$2,610,857	\$80,028
Total General Government:	\$2,059,547	\$2,530,829	\$2,610,857	\$80,028
Public Safety	\$4,872,209	\$4,946,151	\$5,290,020	\$343,869
Total Public Safety:	\$4,872,209	\$4,946,151	\$5,290,020	\$343,869
Education	\$24,391,689	\$26,495,357	\$27,398,521	\$903,164
Total Education:	\$24,391,689	\$26,495,357	\$27,398,521	\$903,164
Public Works	\$1,749,838	\$2,018,177	\$2,175,202	\$157,025
Total Public Works:	\$1,749,838	\$2,018,177	\$2,175,202	\$157,025
Human Services	\$468,680	\$557,748	\$576,954	\$19,206
Total Human Services:	\$468,680	\$557,748	\$576,954	\$19,206
Culture and Recreation	\$688,131	\$797,026	\$868,607	\$71,581
Total Culture and Recreation:	\$688,131	\$797,026	\$868,607	\$71,581
Debt Service				
Debt Service	\$4,212,643	\$3,805,331	\$3,828,178	\$22,847
Total Debt Service:	\$4,212,643	\$3,805,331	\$3,828,178	\$22,847
Intergovernmental	\$345,510	\$359,180	\$341,043	-\$18,137
Total Intergovernmental:	\$345,510	\$359,180	\$341,043	-\$18,137
Unclassified				
Unclassified	\$3,139,300	\$3,555,087	\$3,579,082	\$23,995
Total Unclassified:	\$3,139,300	\$3,555,087	\$3,579,082	\$23,995
Total Expenditures:	\$41,927,548	\$45,064,886	\$46,668,464	\$1,603,578

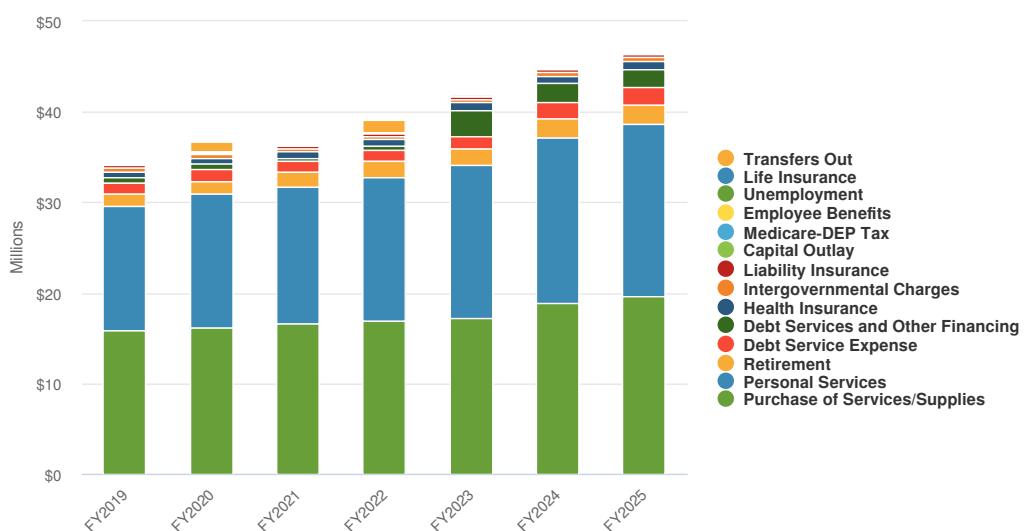


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects				
Debt Services and Other Financing	\$2,975,143	\$2,020,081	\$1,935,178	-\$84,903
Personal Services	\$16,803,146	\$18,304,866	\$18,999,822	\$694,956
Employee Benefits	\$68,856	\$83,686	\$49,019	-\$34,667
Purchase of Services/Supplies	\$17,266,652	\$18,830,005	\$19,711,301	\$881,296
Intergovernmental Charges	\$345,510	\$359,180	\$341,043	-\$18,137
Unemployment	\$24,796	\$15,000	\$15,000	\$0
Retirement	\$1,882,538	\$2,127,694	\$2,083,090	-\$44,604
Liability Insurance	\$270,130	\$328,500	\$330,500	\$2,000

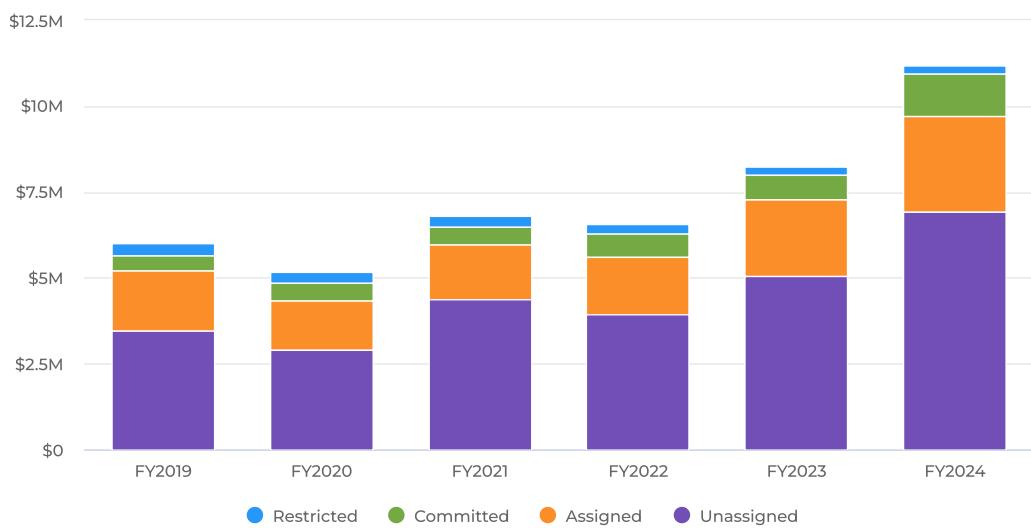


Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Health Insurance	\$782,293	\$879,882	\$976,433	\$96,551
Life Insurance	\$2,119	\$2,450	\$2,450	\$0
Medicare-DEP Tax	\$108,567	\$117,875	\$122,590	\$4,715
Capital Outlay	\$91,792	\$143,202	\$137,500	-\$5,702
Debt Service Expense	\$1,306,006	\$1,852,465	\$1,964,538	\$112,073
Total Expense Objects:	\$41,927,548	\$45,064,886	\$46,668,464	\$1,603,578

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.

Projections



Fiscal Year 2024 continued to see increases in fund balance due to the positive nature of investment income particularly pertaining to one-time funds. The Town does not anticipate this trend continuing on in FY25 and later years as the spending of these one-time funds will increase as the new Municipal Complex continues being built.

Financial Summary	FY2024
Fund Balance	—
Unassigned	\$6,932,597
Assigned	\$2,777,352
Committed	\$1,245,480
Restricted	\$232,596
Total Fund Balance:	\$11,188,024

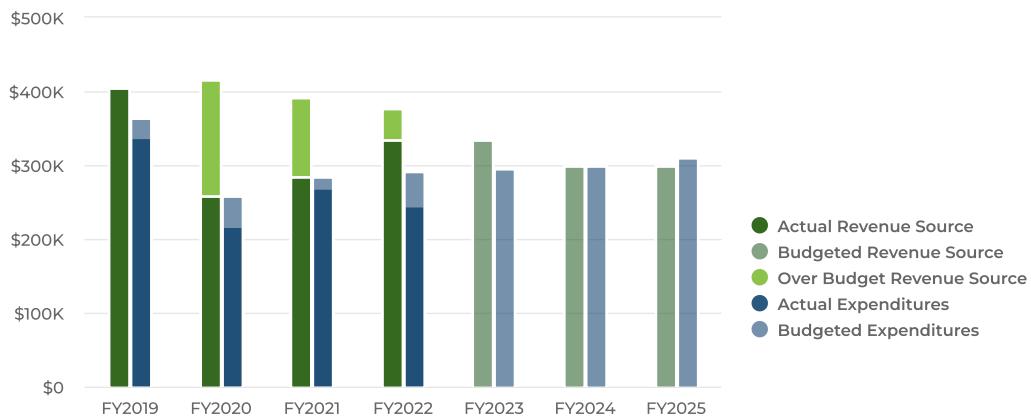




Water

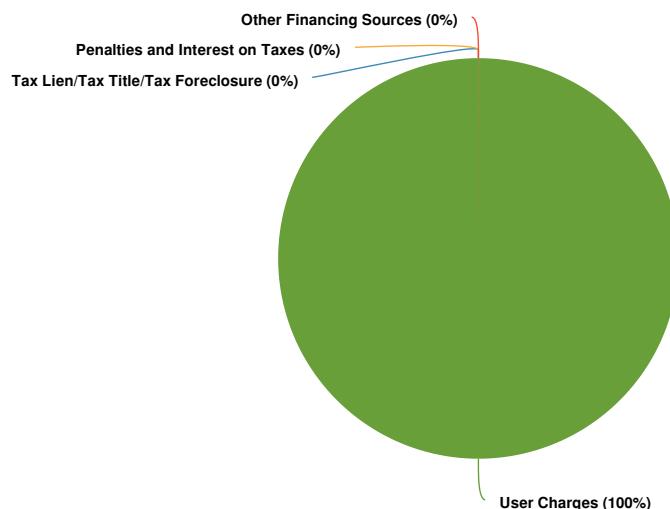
The Water Enterprise Fund is used to account for all expenses associated with the operating and maintenance of the water system which is run in conjunction with the Town of Danvers. The Town of Danvers does all the billing for the water usage within the Town of Middleton. The Town of Danvers pays an 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



Revenues by Source

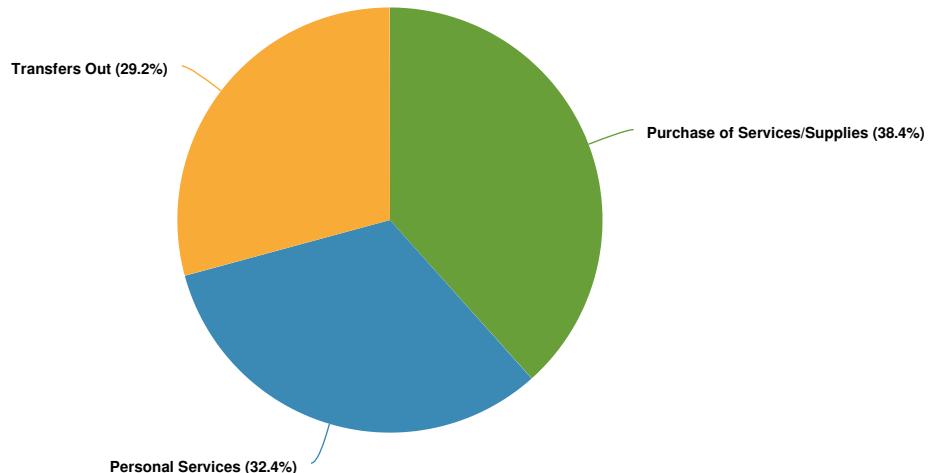
Projected 2025 Revenues by Source



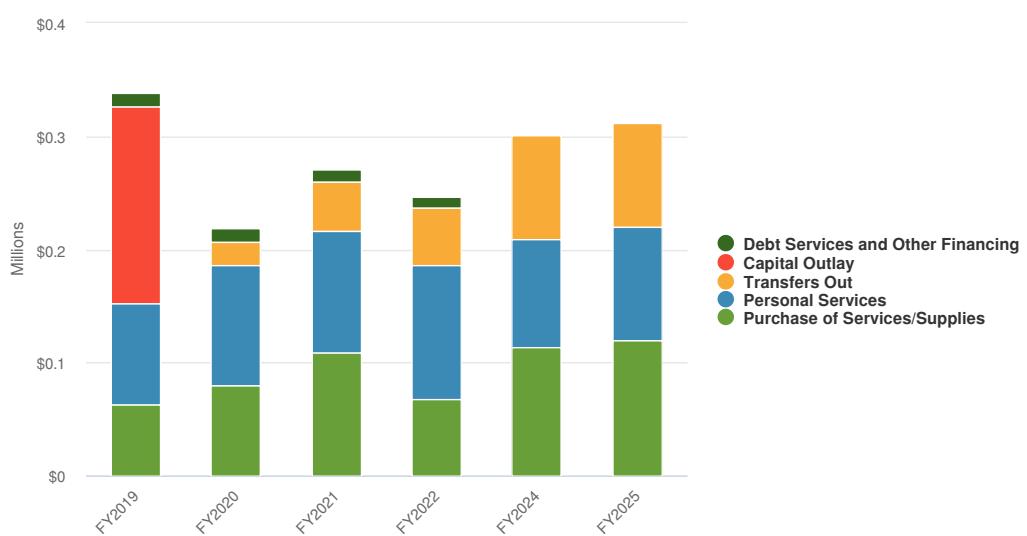
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source			
Tax Lien/Tax Title/Tax Foreclosure	\$0	\$0	\$0
Penalties and Interest on Taxes	\$0	\$0	\$0
User Charges	\$300,923	\$300,923	\$0
Other Financing Sources	\$0	\$0	\$0
Total Revenue Source:	\$300,923	\$300,923	\$0

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects			
Personal Services	\$95,557	\$100,907	\$5,350
Purchase of Services/Supplies	\$114,100	\$119,600	\$5,500
Transfers Out	\$91,266	\$91,011	-\$255
Total Expense Objects:	\$300,923	\$311,518	\$10,595

Fund Balance



Financial Summary	FY2024
Fund Balance	—
Unassigned	\$652,280
Assigned	\$0
Committed	\$1,000,000
Restricted	\$0
Total Fund Balance:	\$1,652,280



DEPARTMENTS



General Government

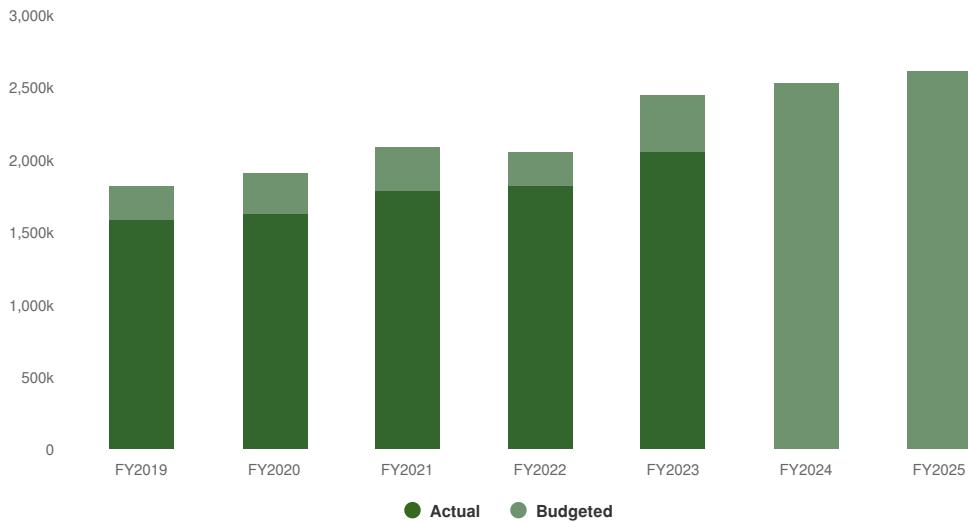
Summary page for all departments in the General Government category. View departments and divisions within this category for more information.

Expenditures Summary

\$2,610,857 **\$80,028**

(3.16% vs. prior year)

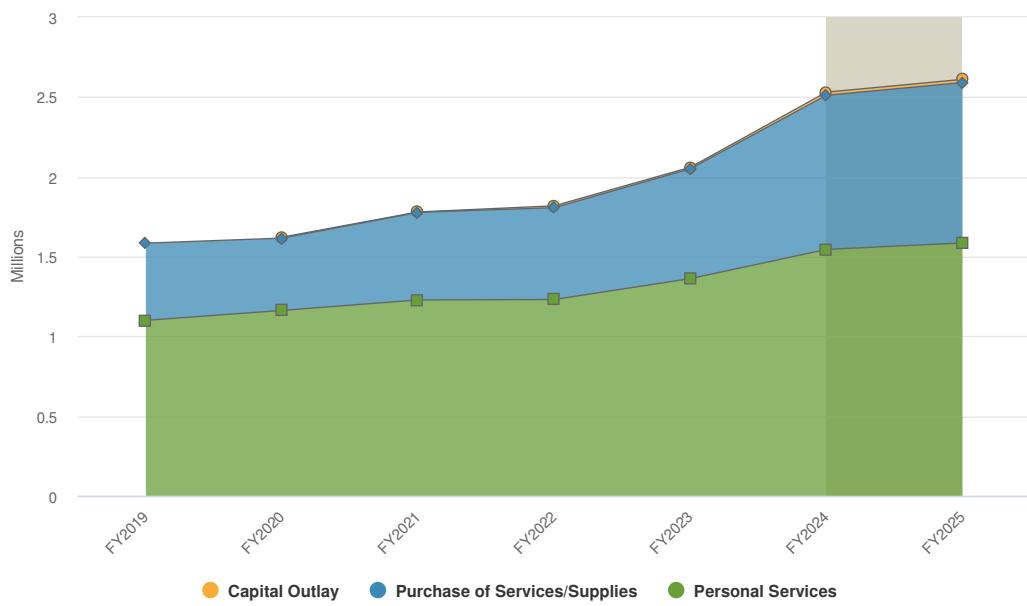
General Government Proposed and Historical Budget vs. Actual



Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Select Board/Town Administrator



Justin Sultzbach
Town Administrator

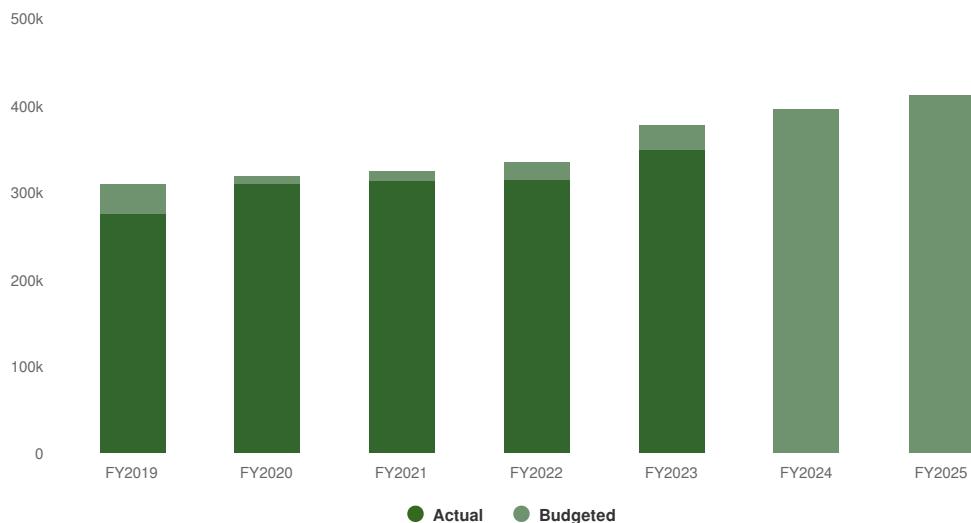
The Town Administrator is appointed by the five member Select Board. The Town Administrator is the full-time Chief Administrative Officer of the Town and the Town's Chief Procurement Officer. The Town Administrator's Office oversees the day to day operations of the Town and represents the Select Board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

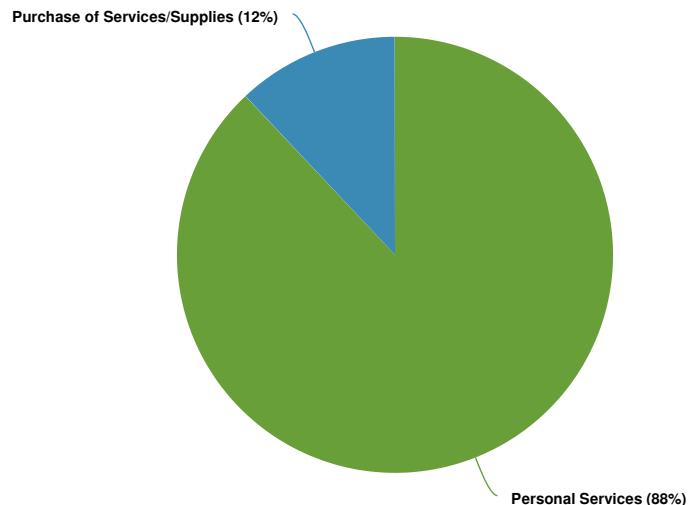
\$411,797 **\$15,223**
(3.84% vs. prior year)

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

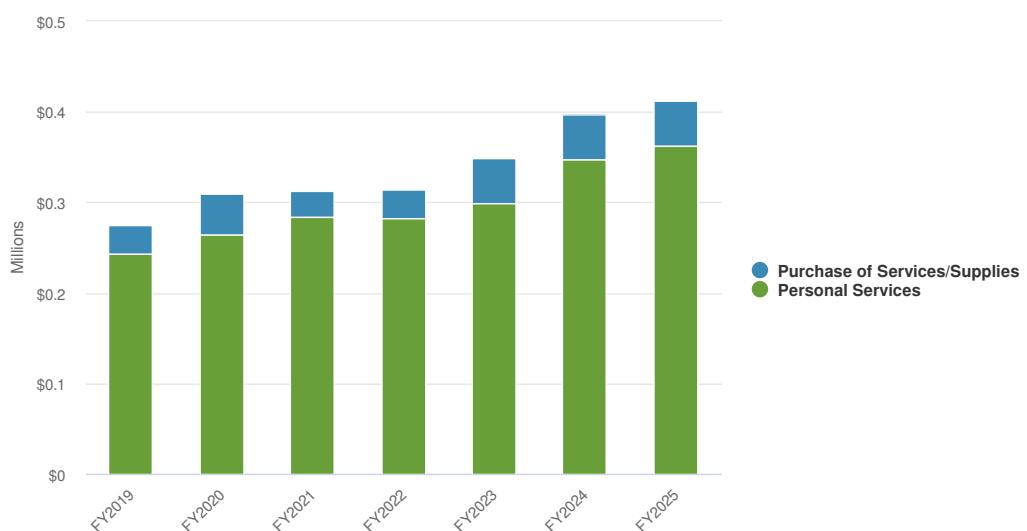


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

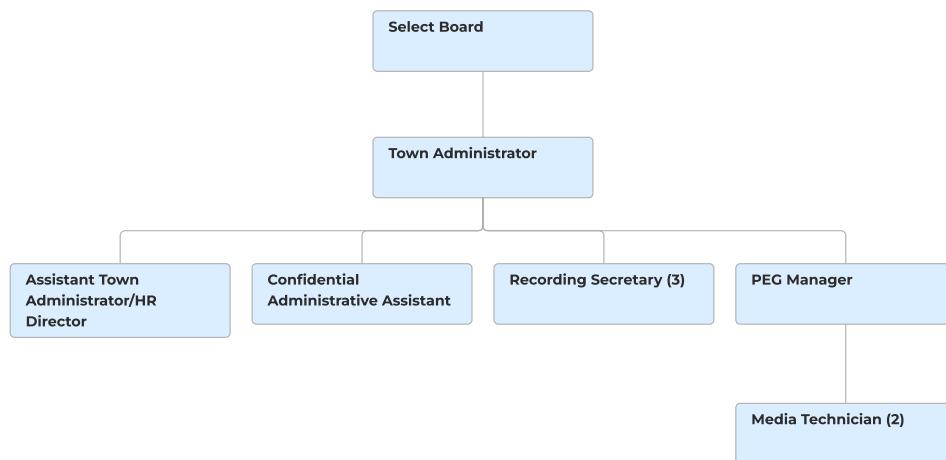


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Personal Services					
SALARIES & WAGES	\$87,175	\$79,613	\$114,733	\$122,684	\$7,951
DEPT. HEAD SALARY	\$164,639	\$181,985	\$190,000	\$195,000	\$5,000
SELECTMEN SALARIES	\$8,099	\$8,367	\$8,500	\$8,500	\$0
PART TIME	\$23,246	\$29,343	\$33,806	\$36,078	\$2,272
Total Personal Services:	\$283,159	\$299,307	\$347,039	\$362,262	\$15,223
Purchase of Services/Supplies					
ADVERTISING	\$3,095	\$2,172	\$3,000	\$3,000	\$0
TRAINING AND EDUCATION	\$4,053	\$4,006	\$11,150	\$11,150	\$0
POSTAGE	\$560	\$181	\$1,000	\$1,000	\$0
COPIER/PRINTING	\$0	\$0	\$1,000	\$1,000	\$0
CONTRACTUAL SERVICES	\$5,230	\$27,303	\$12,000	\$12,000	\$0
CENTRAL OFFICE SUPPLIES	\$2,952	\$4,864	\$3,000	\$3,000	\$0
TRAVEL	\$9,619	\$6,540	\$6,000	\$6,000	\$0
OPERATING SUPPLIES	\$0	\$0	\$750	\$750	\$0
DUES, FEES, AND SUBSCRIPTIONS	\$5,282	\$4,335	\$11,635	\$11,635	\$0
Total Purchase of Services/Supplies:	\$30,791	\$49,400	\$49,535	\$49,535	\$0
Total:	\$313,950	\$348,707	\$396,574	\$411,797	\$15,223

Organizational Chart



Department FTE Count

FTE%	FY23	FY24	FY25
Town Administrator	1.00	1.00	1.00
Assistant Town Administrator/HR Director	1.00	1.00	1.00
Administrative Assistant	0.49	0.49	0.49



Fiscal Year 2024 Accomplishments

- The public facilities project at 105 South Main Street was again a prominent feature in FY24. The project received full approval in June 2021 and an additional approval of funds in October 2023. The additional funds bring the total project funds to approximately \$74 million dollars (not including ARPA funds, grant funding, or legislative earmarks that the Town has sought and received).
- The Town continued to work with PCA360 as the Owner's Project Manager (OPM) as well as Context Architecture to design the public facilities project. The Town engaged W.T. Rich as Construction Manager for the project. All three firms worked through the construction and procurement documents for the two buildings, including regular meetings with the Building Committee and several Public Presentations. 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. Construction is slated to begin Spring 2024.
- 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 support and 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 second phase of its municipal fiber project which will eventually connect all municipal buildings and their IT operations. The Assistant Town Administrator also oversaw the onboarding of a new IT help desk provider.
- The department successfully completed negotiations on a new contract with the Public Works Union, full-time Firefighters Union, and the Administrative Assistants 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 a shift in the health insurance split for employees from 60%/40% (Town/Employee) to 62%/38% (Town/Employee) as part of the Town's ongoing recruitment and retention efforts.
- The Town Administrator's Office was proud to receive the news that the Town's FY 2024 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 fourth year the Town has received this award.
- The Town Administrator's Office worked with the Select Board to identify and contract use of the Town's \$3,021,948 in ARPA Funds. Now that these funds have been committed, the projects need to be completed by December 2026.
- The Town Administrator's Office continued to streamline the internal processes for both annual appointments and annual licensing. New licensing processes and late fees were adopted to increase compliance.
- Finally, the Town welcomed new Town Administrator Justin Sultzbach at the beginning of FY 24. He replaces former Town Administrator Andy Sheehan.



Fiscal Year 2025 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 has committed all ARPA funds and will work to complete all projects and use all funds by the December 2026 deadline.
- 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, re-appointments, licensing, bills payables, receipts, payroll, and similar functions.
- Work with the Middleton Rail Trail Alliance (MiRTA), Department of Public Works, Planning Department, Light Department, and external partners to support the continued construction of the Middleton Rail Trail.
- Continue negotiations on a new inter-municipal agreement with the Town of Danvers to improve cost sharing and system maintenance of the towns' public water system. As part of this ongoing collaboration, we will continue to work with Danvers to address DEP compliance requirements around safe drinking water.
- With the Public Works Department, continue to explore, evaluate options, and recommend changes to the Town's solid waste management program to address rising costs associated with significant changes in market conditions.
- Continue implementation of recommendations of the pedestrian summit.
- The Town Administrator's Office will continue its work on a number of long term initiatives and programs, including:
 - Pursue transparency initiatives by increasing the distribution of information through digital and web-based formats, cable broadcasting, and other media.
 - Lead public outreach and education efforts to increase participation in Town Meetings, elections, and civic engagement.
 - Maintain good labor relations while respecting the impact of labor contracts on taxpayers.
 - Expand efforts to retain existing businesses, attract new businesses, and support responsible development in order to ease the burden on residential taxpayers. Efforts will include active participation in the Middleton Board of Trade, regional economic development forums, and other outreach efforts.
 - Improve compliance with "good government" laws, including the Open Meeting Law, Public Records Law, and Conflict of Interest Law by providing informational materials and opportunities to department heads, boards, and committees.
 - Evaluate the need and benefit of administrative and operational policies and changes.
 - Work with the Town's legislative delegation, State agencies, and others to secure funding for the replacement of the Maple Street (Route 62) bridge over the Ipswich River and the reconstruction of Maple Street from Middleton Square to the Danvers town line.
 - Explore regionalization opportunities that improve service delivery and/or reduce costs.
 - Continue to investigate ways to improve the Town's financial stability, identifying new revenues and reduced expenditures.



Performance Measures

Metrics	FY 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 To Date	FY 25 Projected
Number of Select Board Meetings	32	30	28	27	24
Number of News Flashes Published	190	79	76	42	50
Number of Appointment Certificates Processed	14	98	39	40	50
Number of Liquor Licenses Processed	21	21	22	24	24
Number of Common Vic Licenses Processed	24	23	23	44*	44

*Inclusive of all common vic licenses. Prior years only indicated common vic licenses that were not liquor licensed establishments.



Town Accountant



Sarah Wood
Finance Director/Town Accountant

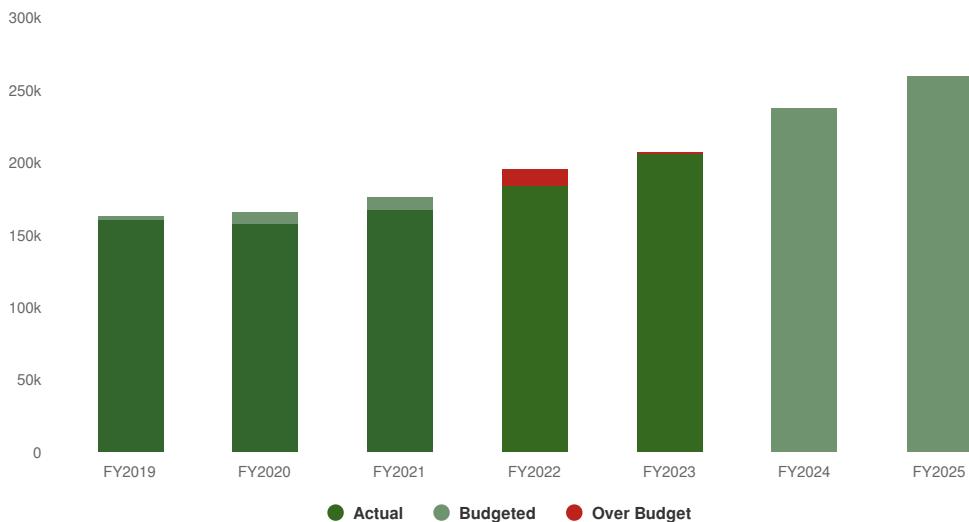
The Accounting Department is responsible for all financial matters for the Town. The Finance Director/Town Accountant oversees the Accounting Department and supervises the Treasurer/Collector's Department. This office maintains a complete set of financial records for all town accounts, appropriations, 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

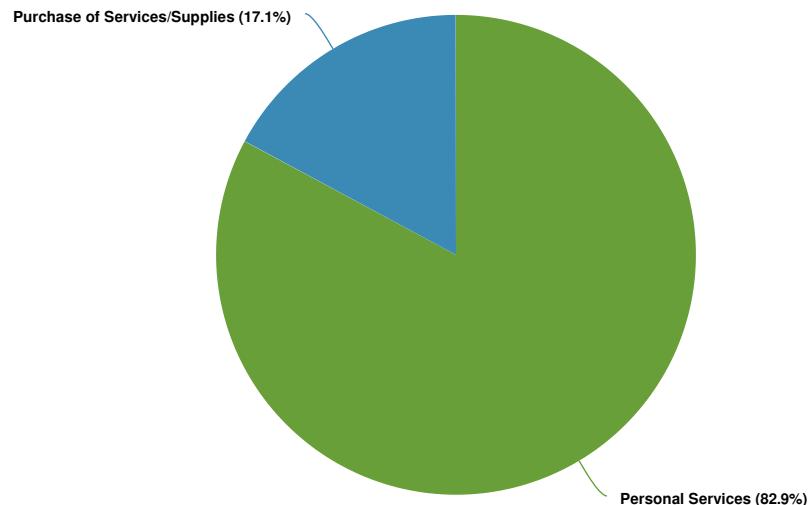
\$259,575 **\$22,025**
(9.27% vs. prior year)

Town Accountant Proposed and Historical Budget vs. Actual

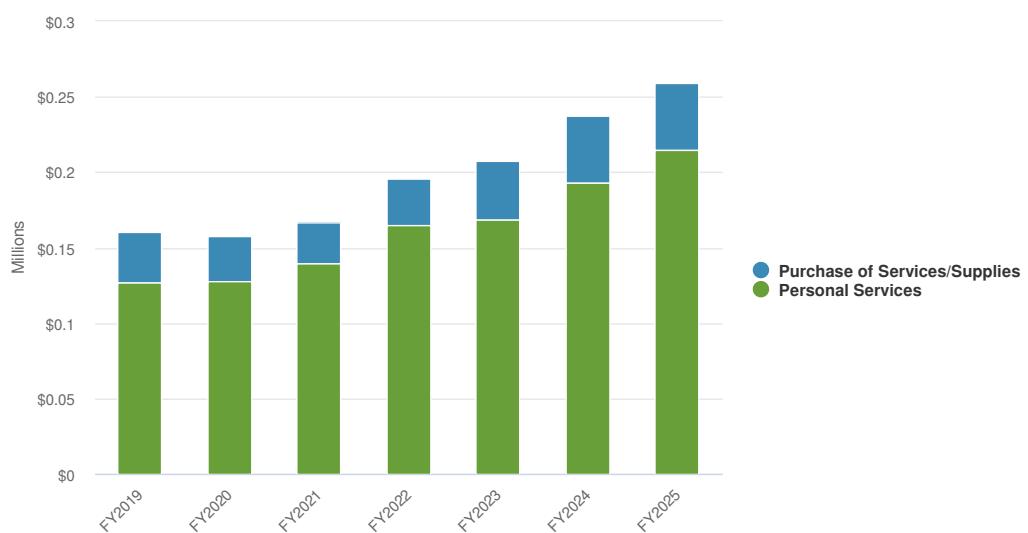


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

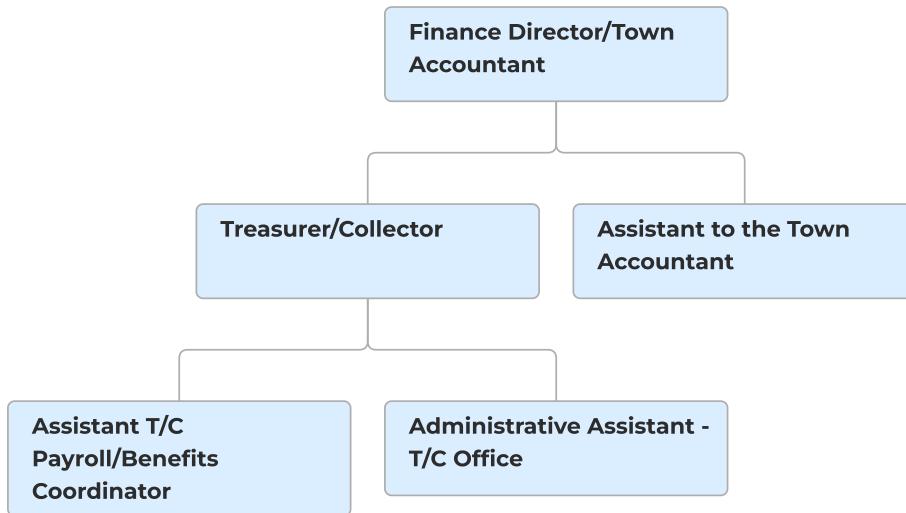


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Personal Services					
SALARIES & WAGES	\$42,737	\$43,577	\$43,400	\$57,575	\$14,175
DEPT. HEAD SALARY	\$122,573	\$125,157	\$150,000	\$157,500	\$7,500
Total Personal Services:	\$165,309	\$168,734	\$193,400	\$215,075	\$21,675
Purchase of Services/Supplies					
AUDIT	\$23,500	\$32,100	\$33,000	\$33,000	\$0
TRAINING AND EDUCATION	\$3,581	\$3,334	\$7,700	\$8,000	\$300
POSTAGE	\$86	\$53	\$50	\$50	\$0
OFFICE SUPPLIES	\$2,121	\$2,324	\$2,500	\$2,500	\$0
DUES, FEES, AND SUBSCRIPTIONS	\$871	\$799	\$900	\$950	\$50
Total Purchase of Services/Supplies:	\$30,159	\$38,611	\$44,150	\$44,500	\$350
Total:	\$195,468	\$207,345	\$237,550	\$259,575	\$22,025

Organizational Chart



Department FTE Count

FTE%	FY23	FY24	FY25
Finance Director/Town Accountant	1.00	1.00	1.00
Assistant to the Town Accountant	0.8	0.8	0.8



Fiscal Year 2024 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 in a timely manner.
- Fieldwork for the Town's audit was completed in October 2023.
- Submitted the FY24 budget to the Government Finance Officer's Association (GFOA) for consideration of the Distinguished Budget award and successfully won the award for the third time.
- Worked with the Assistant Town Administrator on the completion of the FY24 budget during the transition of a new Town Administrator.
- Submitted the third year of ARPA reporting to the Federal Government.
- Managed the accounting of the Municipal Facilities Project for the first year including receiving the approval at Town Meeting for additional funds for the project.
- Worked with Town Departments to close out old special revenue funds that have been stagnant for several years.

Fiscal Year 2025 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 MIA rewards programs as well as MIA 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, 2024.
- 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.
- Begin the process of consolidating accounts for costs that will be shared among 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 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 (through December)
Total \$ Expended	\$ 44,445,398	\$ 44,434,003	\$ 45,911,874	\$ 26,278,100
# AP Checks Printed	5,671	5,656	5,878	2,646
# Invoices Processed	8,254	8,237	7,954	3,649
# Payment Batches Posted	1,694	1,685	1,381	752
# JE's Posted	203	254	230	75
# 1099's Issued (calendar year)	44	55	55	66
S & P Bond Rating	AA+	AA+	AA+	AA+
Total Balance of Stabilization Funds	\$ 3,190,783	\$ 4,192,846	\$ 4,583,088	\$ 5,000,000
Free Cash Certified (\$)	\$ 3,958,094	\$ 3,412,839	\$ 4,552,945	\$ 4,000,000
Date Free Cash Certified	9/30/2021	9/16/2022	9/6/2023	9/15/2024
Financial Statements Finalized	2/14/2022	11/28/2022	12/7/2023	10/31/2024
Schedule A Submitted	10/22/2021	9/26/2022	9/25/2023	9/30/2024



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:

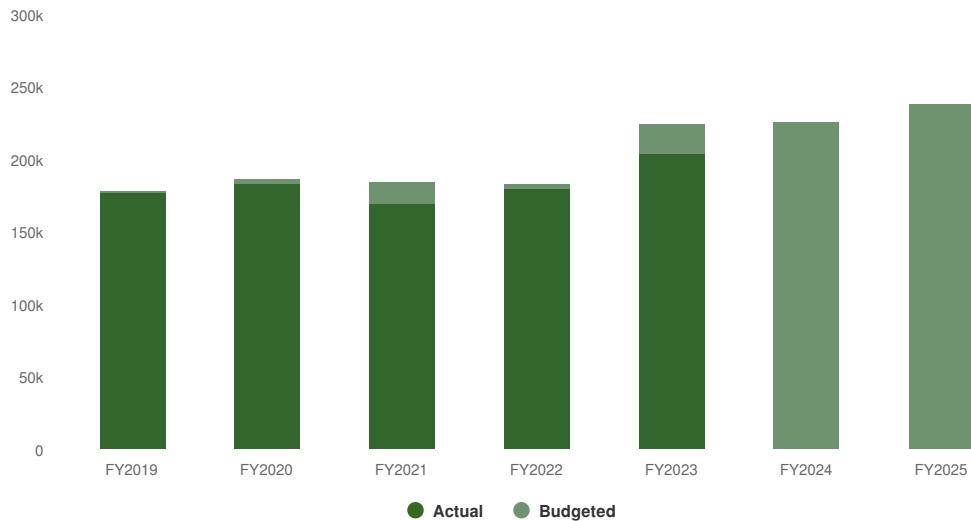
- Apply Assessment Administration practices to the appraisal of real and personal property and to maintain the level of assessment at its full and fair cash value as required by the laws of the Commonwealth of Massachusetts and Department of Revenue requirements.
- Develop and maintain accurate and historical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

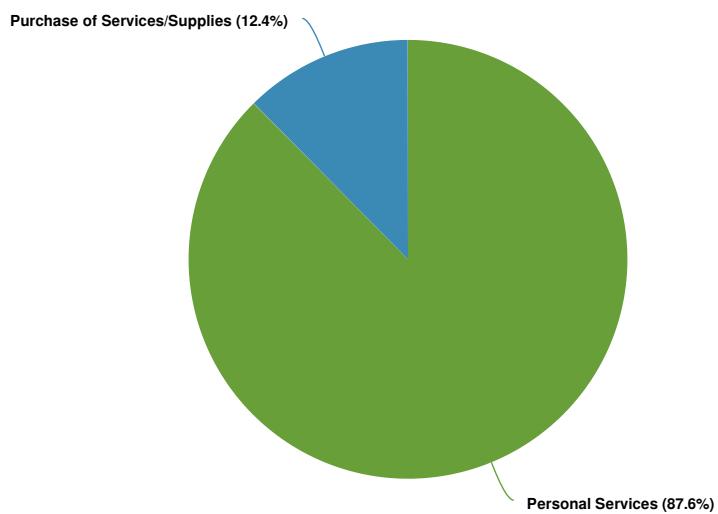
\$238,249 **\$11,943**
(5.28% vs. prior year)

Board of Assessors Proposed and Historical Budget vs. Actual

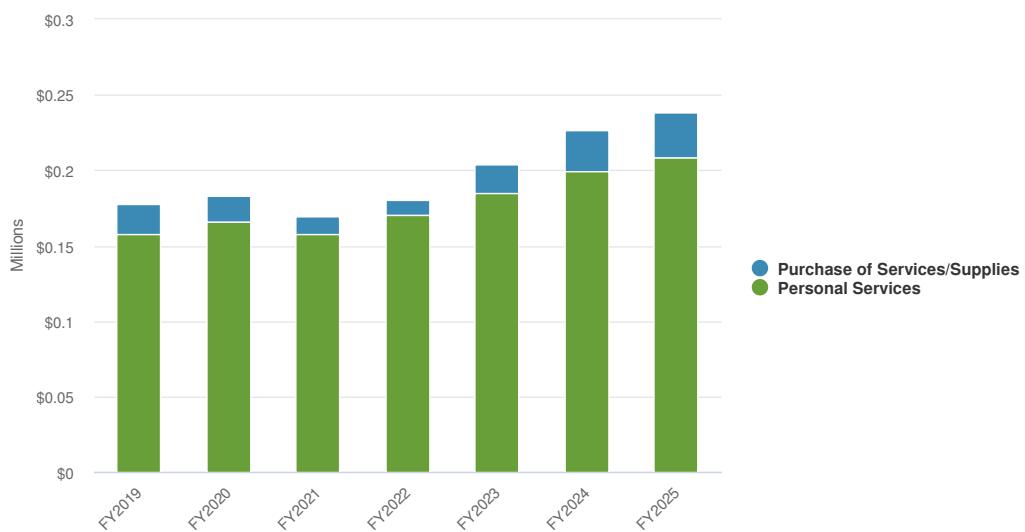


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



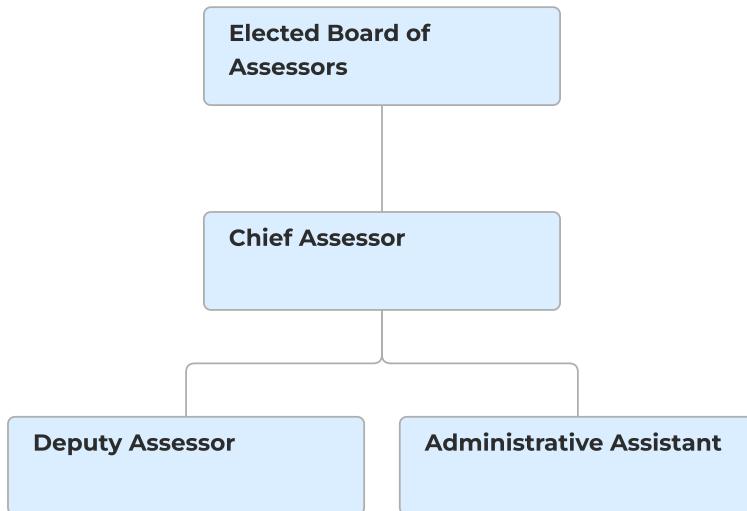
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Personal Services					
SALARIES & WAGES	\$54,601	\$52,077	\$59,696	\$63,189	\$3,493
DEPT. HEAD SALARY	\$88,753	\$107,014	\$109,388	\$113,103	\$3,715
PART TIME	\$27,147	\$25,708	\$30,012	\$32,407	\$2,395
Total Personal Services:	\$170,501	\$184,799	\$199,096	\$208,699	\$9,603
Purchase of Services/Supplies					
TRAINING AND EDUCATION	\$1,744	\$1,400	\$2,000	\$3,500	\$1,500
POSTAGE	\$824	\$1,150	\$1,000	\$1,200	\$200
CONTRACTUAL SERVICES	\$1,630	\$13,900	\$19,870	\$20,220	\$350
OFFICE SUPPLIES	\$1,355	\$2,294	\$2,300	\$2,300	\$0
TRAVEL	\$3,746	\$112	\$1,500	\$1,500	\$0
DUES, FEES, AND SUBSCRIPTIONS	\$500	\$500	\$540	\$830	\$290
Total Purchase of Services/Supplies:	\$9,799	\$19,356	\$27,210	\$29,550	\$2,340
Total:	\$180,300	\$204,155	\$226,306	\$238,249	\$11,943



Organizational Chart



Department FTE Count

FTE%	FY23	FY24	FY25
Chief Assessor	1.00	1.00	1.00
Deputy Assessor	1.0	1.0	1.0
Administrative Assistant	0.45	0.45	0.45

Fiscal Year 2024 Accomplishments

Despite IT and staffing issues, we were able to complete our basic duties and functions. Highlights were:

- Completion of Interim Adjustment of values.
- Maintenance of required cyclical inspections.
- Submitting and receiving a tax rate by December 4, 2023.
- Finalizing the third quarter tax bill file by December 19, 2023.



Fiscal Year 2025 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.
- 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 and Chief Assessor.
- Education for Deputy Assessor and Part-Time Assessing Clerk/Data Collector position.
- Continue coursework for Chief Assessor to obtain IAAO certifications, where funding allows.

Performance Measures

	FY 22 Actuals	FY 23 Actuals	FY 24 in progress	FY 25 Projected
Motor Vehicle Excise Bills Committed (calendar year)	11,513	11,405	11,700	11,800
Motor Vehicle Excise Bills Abated (calendar Year)	329	350	375	375
Property Transfers Reviewed	275	290	319	300
Exempt Property Returns Reviewed	16	16	16	16
Statutory Exemptions Granted	88	93	98	100
Abatement Application Received/Reviewed	32	40	1	40
Appellate Tax Board Petitions Filed and Reviewed	11	10	10	10
Building Permits Reviewed	526	518	463	475



Treasurer/Collector



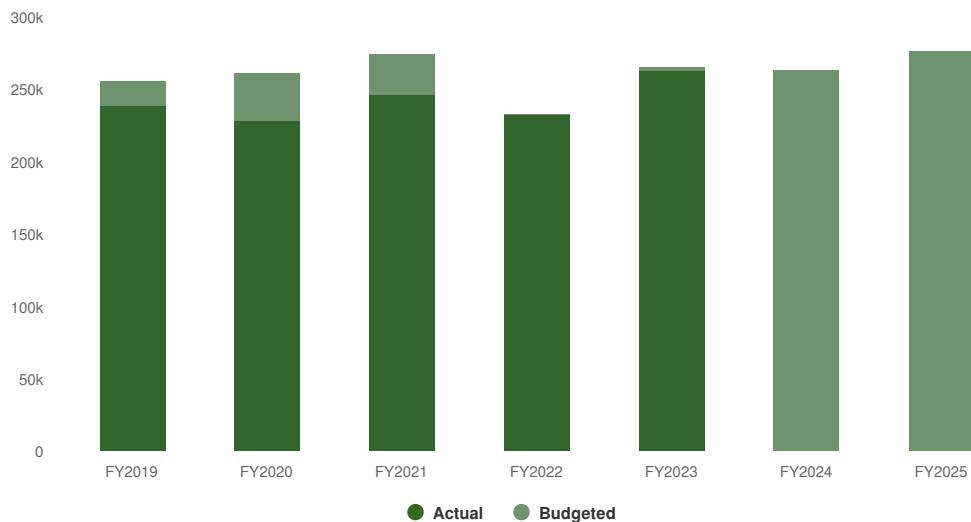
Nick Federico
Treasurer/Collector, CMMT

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

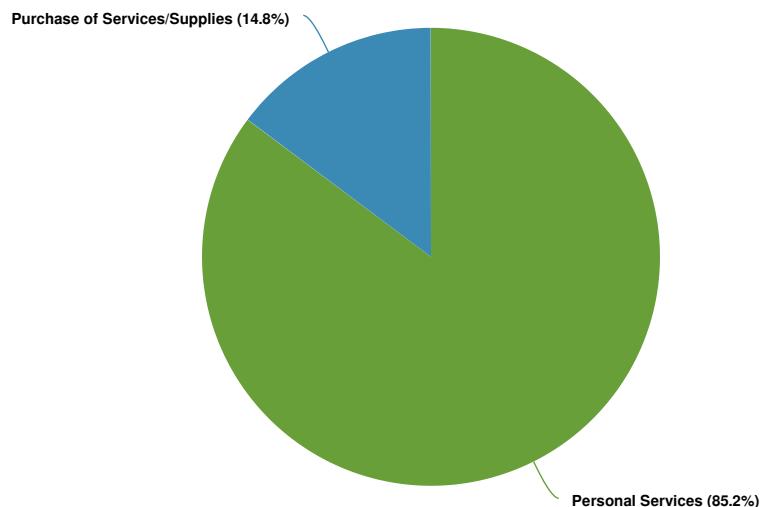
\$276,215 \$13,258
(5.04% vs. prior year)

Treasurer/Collector Proposed and Historical Budget vs. Actual

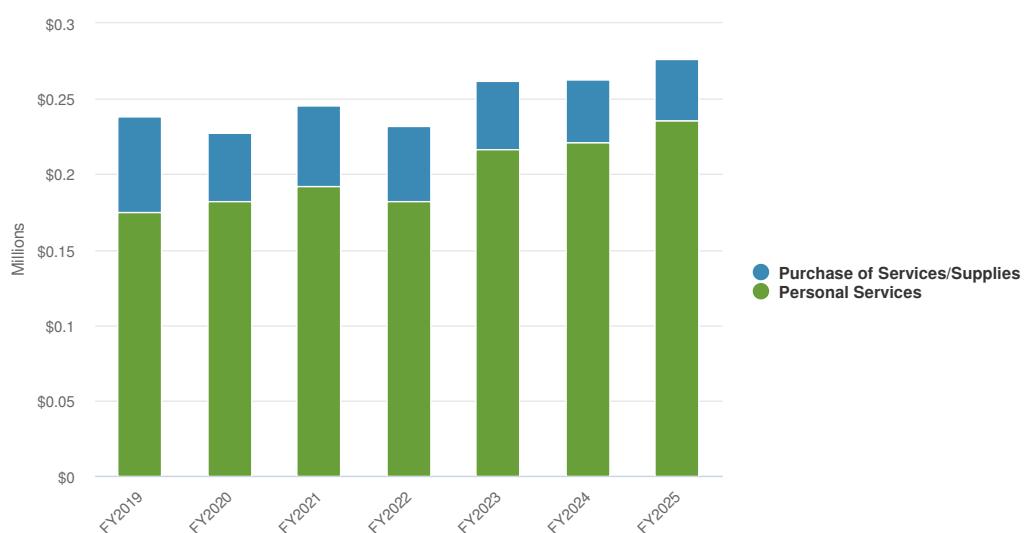


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

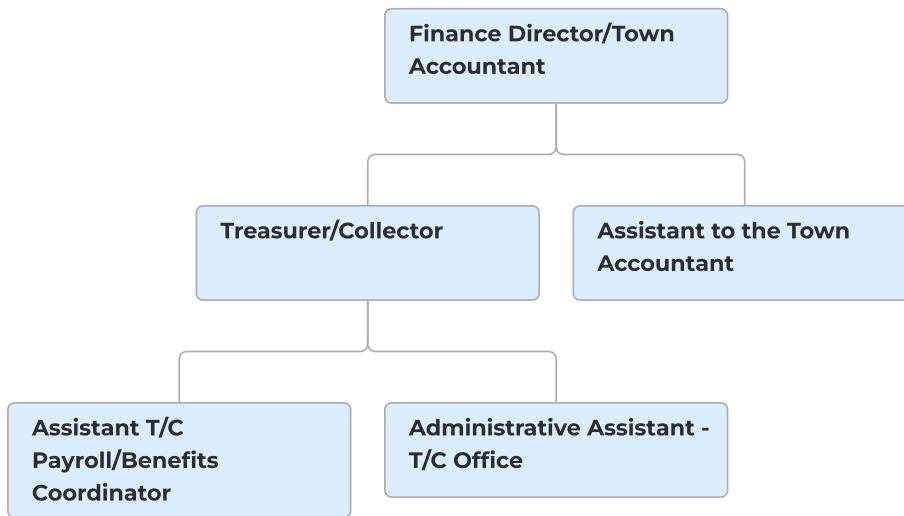


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Personal Services					
SALARIES & WAGES	\$95,756	\$115,454	\$117,325	\$128,331	\$11,006
DEPT. HEAD SALARY	\$86,009	\$101,306	\$103,586	\$107,064	\$3,478
Total Personal Services:	\$181,766	\$216,760	\$220,911	\$235,395	\$14,484
Purchase of Services/Supplies					
TRAINING AND EDUCATION	\$0	\$1,292	\$2,200	\$2,200	\$0
POSTAGE	\$26,391	\$28,209	\$28,296	\$25,770	-\$2,526
CONTRACTUAL SERVICES	\$17,971	\$8,782	\$2,500	\$2,100	-\$400
OFFICE SUPPLIES	\$2,991	\$3,844	\$4,500	\$4,500	\$0
TRAVEL	\$0	\$0	\$1,750	\$1,750	\$0
DUES, FEES, AND SUBSCRIPTIONS	\$50	\$160	\$300	\$300	\$0
TAX TITLE	\$524	\$771	\$0	\$0	\$0
CONTINUING DISCLOSURE FEES	\$2,500	\$2,500	\$2,500	\$4,200	\$1,700
Total Purchase of Services/Supplies:	\$50,427	\$45,558	\$42,046	\$40,820	-\$1,226
Total:	\$232,193	\$262,318	\$262,957	\$276,215	\$13,258

Organizational Chart



Department FTE Count

FTE%	FY23	FY24	FY25
Treasurer/Collector	1.00	1.00	1.00
Assistant Treasurer/Collector Payroll/Benefits Coordinator	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00



Fiscal Year 2024 Accomplishments

- Reformed and revised some of the administration procedures for the towns' many benefit plans.
- Held employee education classes on various topics from Payroll, How to get the most from your benefits, and Overall Health and Wellness, in collaboration with the Human Resource Director.
- Consolidated 457 annuities vendors for both Town and School to help employees have a clearer picture of their alternative retirement options.
- Brought back the Town's benefits fair for Town and School Employees during open enrollment.
- Worked with many of the towns' financial institutions to move to ICS's accounts to improve Investment Income and increase the level of safety of the towns' funds.
- Diversified the Town's \$61M borrowing with the Town's investment firm (Bartholomew) to improve liquidity, safety as well as maximize return on investment.
- Entered into agreement with a Rebate Calculation Coordinator to help manage and calculate any earnings that the town will be required to pay back on any returns over the borrowing rate and avoid arbitrage.

Fiscal Year 2025 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 Title properties.
- Continue to maintain and improve the town's excellent credit rating.
- Work with the Finance Team to provide the best Financial Practices to the town.

Performance Measures

Metrics	FY 22 Actuals	FY 23 Actuals	FY 24 (in progress)	FY 25 Projected
Number of Real Estate Bills Issued	15,792	16,024	12,042	16,150
Number of Personal Property Tax Billed Issued	1,312	1,328	1,029	1,385
Number of Motor Vehicle Excise Tax Bills Issued	11,775	11,671	n/a	11,880
Number of Transfer Station Stickers Issued	2,307	2,252	2114	2,350
Number of Recycle Stickers Issued	209	209	158	220
Number of Electronic Stickers Issued	191	200	88	210
Number of Bulk Item Stickers Issued	299	325	72	350
Number of W-2's Issued	542	284	n/a	-



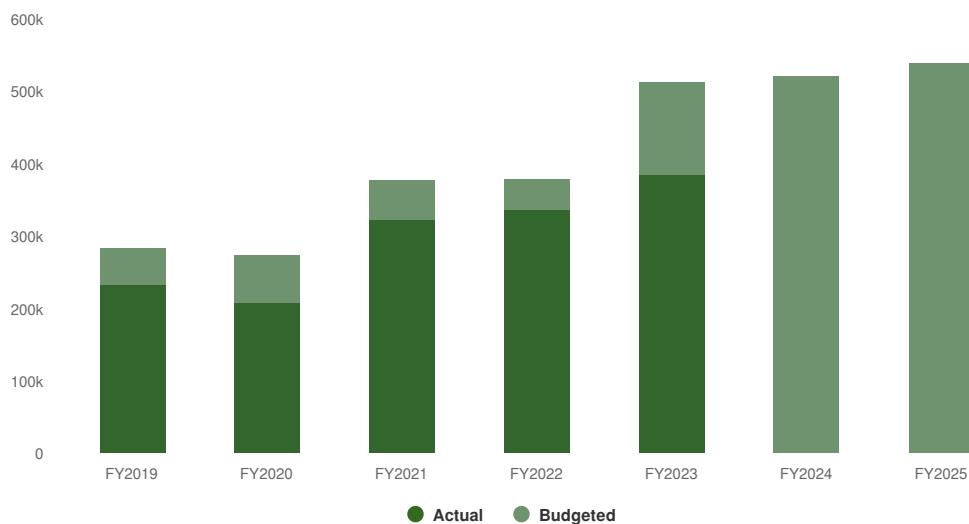
Management Information Systems

The Town joined the North Shore IT Collaborative in 2020. This allowed for group purchasing and strategy. The Town created a larger and more defined shared services model with the Town of Danvers in 2023. Now in its second year, this partnership has greatly enhanced the Towns' ability to shift from a reactive IT Management Model to a Strategic Management Model.

Expenditures Summary

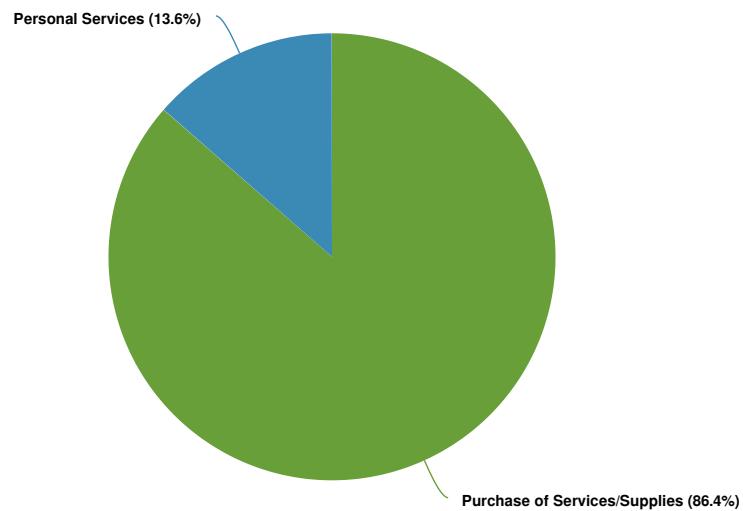
\$538,856 **\$18,530**
(3.56% vs. prior year)

Management Information Systems Proposed and Historical Budget vs. Actual

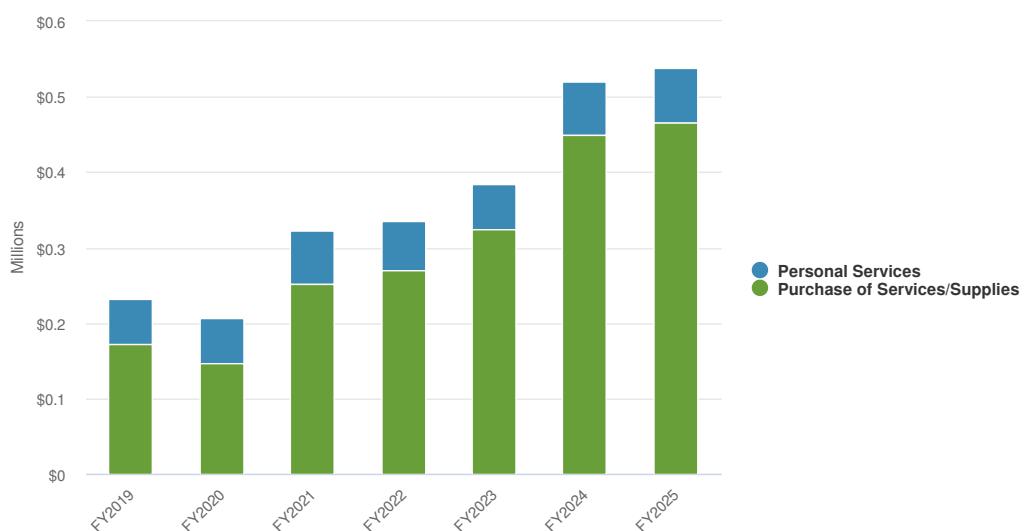


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Personal Services					
SALARIES & WAGES	\$5,000	\$766	\$0	\$0	\$0
PART TIME	\$59,186	\$59,488	\$71,454	\$73,070	\$1,616
Total Personal Services:	\$64,186	\$60,255	\$71,454	\$73,070	\$1,616
Purchase of Services/Supplies					
CONSULTANT LEGAL	\$0	\$6,570	\$5,000	\$5,000	\$0
TELEPHONE	\$62,762	\$65,106	\$62,959	\$53,789	-\$9,170
INTERNET	\$12,870	\$9,820	\$11,000	\$11,000	\$0
CONTRACTUAL SERVICES	\$101,420	\$100,433	\$109,804	\$114,618	\$4,814
CONT SERV - MUNIS	\$42,320	\$44,783	\$45,774	\$47,490	\$1,716
CONT.SERV. - PEG	\$14,461	\$18,449	\$19,000	\$19,000	\$0
CONT.SERV.- ASSESSOR	\$17,550	\$18,209	\$26,940	\$32,620	\$5,680
CONT.SERV. - POLICE	\$5,745	\$11,989	\$17,395	\$17,395	\$0
INTER-MUNI AGMT W/DANVERS IT S	\$0	\$32,882	\$116,000	\$119,874	\$3,874
TECHNOLOGY SUPPLIES	\$12,699	\$15,648	\$10,000	\$20,000	\$10,000
PEG SUPPLIES	\$976	\$225	\$25,000	\$25,000	\$0
Total Purchase of Services/Supplies:	\$270,803	\$324,114	\$448,872	\$465,786	\$16,914
Total:	\$334,989	\$384,368	\$520,326	\$538,856	\$18,530

Fiscal Year 24 Accomplishments

- **Fiber Optic Network Expansion:** Successfully initiated the expansion of Middleton's fiber optic network, utilizing a \$335,000 community compact grant received at the end of FY23.
- **Cybersecurity Assessment Grant:** Secured grant funding for a comprehensive cybersecurity assessment, enhancing the security of our newly redesigned network infrastructure.
- **Windows Upgrade:** Upgraded Windows operating system on all endpoints, ensuring modern and efficient computing capabilities ahead of Windows 10 end of life.
- **Microsoft Office Upgrade:** Upgraded Microsoft Office suite on all endpoints.
- **Internet Cost Reduction:** Significantly reduced Internet costs by leveraging the fiber network and centralizing service.
- **Library Security Enhancement:** Expanded our security program coverage to include the Middleton Library, safeguarding a key community resource.
- **Network Architecture Redesign:** Redesigned and implemented a new, security-minded network architecture, bolstering our defenses against cyber threats.
- **Proactive IT Engagement Model:** Transitioned from a reactive, break-fix model to a proactive, flat-fee engagement for IT services, enhancing efficiency and predictability.
- **Public Attack Surface Analysis:** Conducted an analysis and improvement of our public attack surface using specialized scanning tools, strengthening our cyber defenses.
- **Endpoint Security Management:** Deployed tools to all endpoints to manage and maintain regular security patching, ensuring ongoing protection against vulnerabilities.
- **Infrastructure Monitoring Tool:** Implemented an infrastructure monitoring tool to aid in proactive efforts, enhancing our ability to preemptively address potential issues.
- **Project Management Tool Deployment:** Deployed a project management tool to effectively track strategic progress and coordinate various technology initiatives.
- **AI in Business Process Automation:** Initiated a study to explore opportunities for leveraging AI in business process automation and applied to a state grant program, positioning Middleton at the forefront of technological innovation.
- **Continuous Security Monitoring:** Continuously monitoring security events in our environment through a 24/7 security operations center, ensuring round-the-clock vigilance against cyber threats

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	FY2022 Budgeted vs. FY2023 Budgeted (\$ Change)	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expenditures							



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	FY2022 Budgeted vs. FY2023 Budgeted (\$ Change)	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
General Government							
Management Information Systems							
CONSULTANT LEGAL	\$0	\$6,570	\$5,000	\$5,000	0%	-\$5,000	\$0
TELEPHONE	\$62,762	\$65,106	\$62,959	\$53,789	-14.6%	-\$64,519	-\$9,170
INTERNET	\$12,870	\$9,820	\$11,000	\$11,000	0%	-\$10,000	\$0
CONTRACTUAL SERVICES	\$101,420	\$100,433	\$109,804	\$114,618	4.4%	-\$94,108	\$4,814
CONT SERV - MUNIS	\$42,320	\$44,783	\$45,774	\$47,490	3.7%	-\$42,000	\$1,716
CONT.SERV. - PEG	\$14,461	\$18,449	\$19,000	\$19,000	0%	-\$15,000	\$0
CONT.SERV.- ASSESSOR	\$17,550	\$18,209	\$26,940	\$32,620	21.1%	-\$18,050	\$5,680
CONT.SERV. - POLICE	\$5,745	\$11,989	\$17,395	\$17,395	0%	-\$10,465	\$0
INTER-MUNI AGMT W/DANVERS IT S	\$0	\$32,882	\$116,000	\$119,874	3.3%	\$0	\$3,874
SALARIES & WAGES	\$5,000	\$766	\$0	\$0	0%	-\$5,000	\$0
PART TIME	\$59,186	\$59,488	\$71,454	\$73,070	2.3%	-\$67,253	\$1,616
TECHNOLOGY SUPPLIES	\$12,699	\$15,648	\$10,000	\$20,000	100%	-\$16,500	\$10,000
PEG SUPPLIES	\$976	\$225	\$25,000	\$25,000	0%	-\$30,000	\$0
Total Management Information Systems:	\$334,989	\$384,368	\$520,326	\$538,856	3.6%	-\$378,395	\$18,530
Total General Government:	\$334,989	\$384,368	\$520,326	\$538,856	3.6%	-\$378,395	\$18,530
Total Expenditures:	\$334,989	\$384,368	\$520,326	\$538,856	3.6%	-\$378,395	\$18,530

Fiscal Year 25 Goals and Objectives

- **New Phone System Implementation:** Implement a new phone system in preparation for the move to the Municipal Complex, ensuring seamless communication transitions.
- **Server Migration to Datacenter:** Migrate on-premises servers to a datacenter, enhancing data security and operational efficiency.
- **Backup System Redesign:** Redesign the backup system to provide more robust and reliable data protection.
- **Disaster Recovery Plan Creation:** Develop a comprehensive Disaster Recovery Plan, ensuring preparedness for any unforeseen events.
- **Cloud Adoption Strategy:** Create a strategy for cloud adoption, laying the groundwork for a more flexible and scalable IT infrastructure.
- **Regular Hardware Refresh Cycle:** Implement a regular hardware refresh cycle to maintain up-to-date and efficient technology infrastructure.
- **Digital Signature System Exploration:** Explore the implementation of a digital signature system to streamline document processing and increase efficiency.
- **Cost and Service Consolidation:** Continue efforts in cost reduction and server consolidation in anticipation of the move to the Municipal Complex.
- **Redundant Fiber Optic Link to Danvers:** Implement a redundant fiber optic link to Danvers, ensuring uninterrupted connectivity and enhanced network resilience.



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

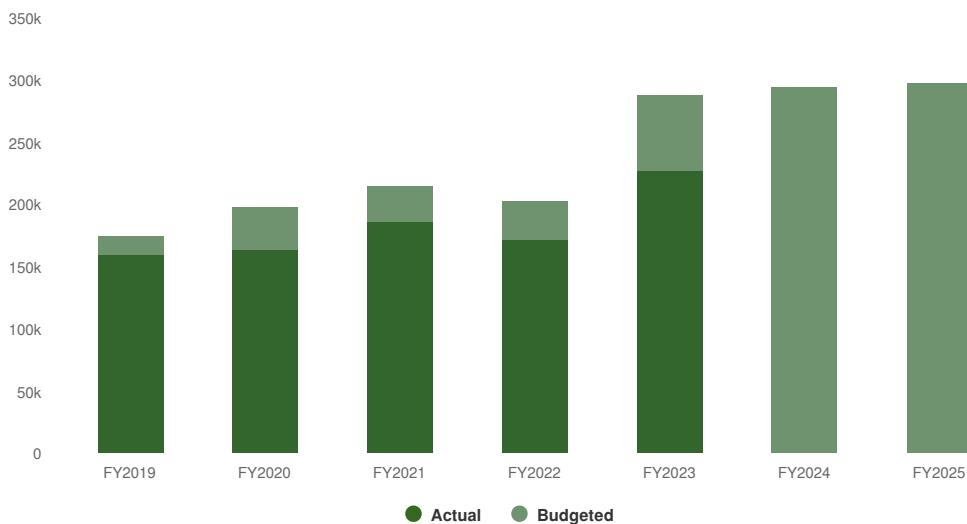
The Town Clerk's Office is responsible for activities associated with, but not limited to, accurately record, maintain, and issue certified copies of vital records; to conduct the Annual Town Census; to efficiently issue licenses and permits; to judiciously administer election laws and conduct local, 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

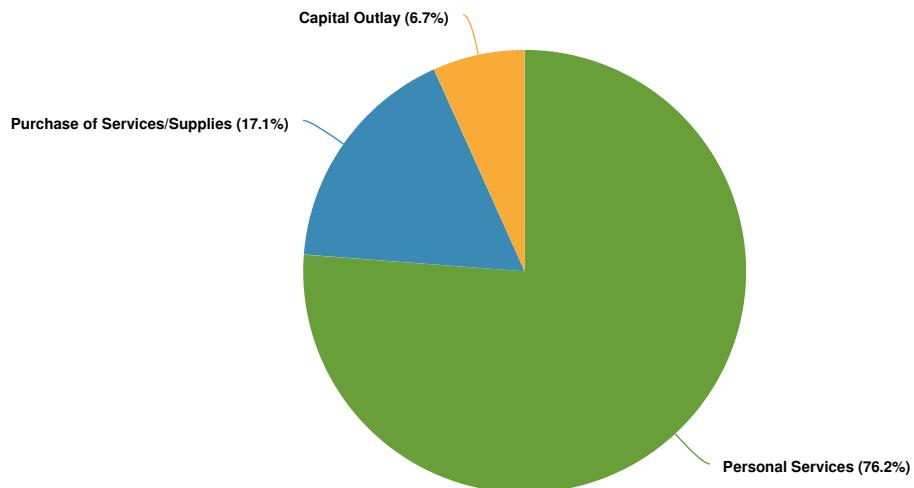
\$297,906 **\$2,697**
(0.91% vs. prior year)

Town Clerk/Elections Proposed and Historical Budget vs. Actual

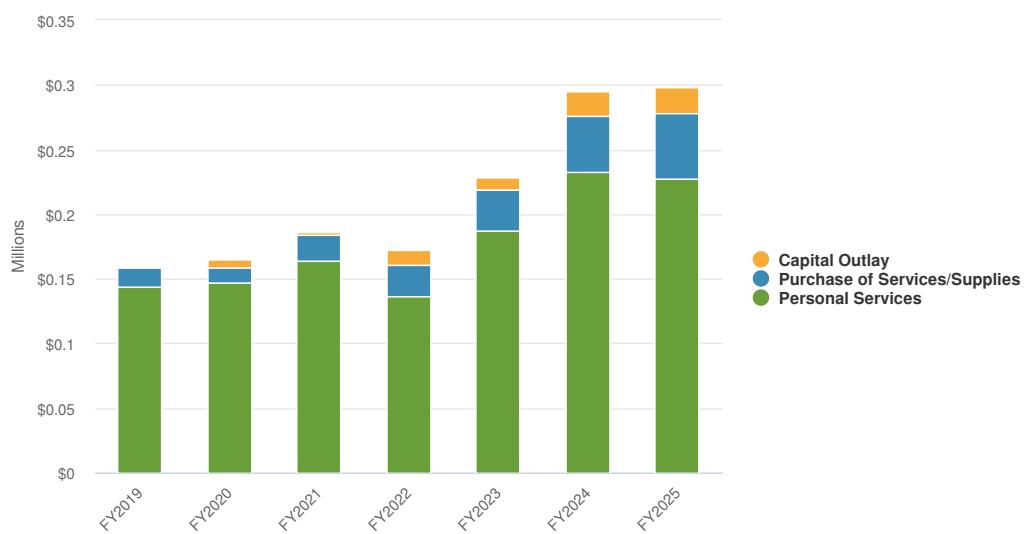


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

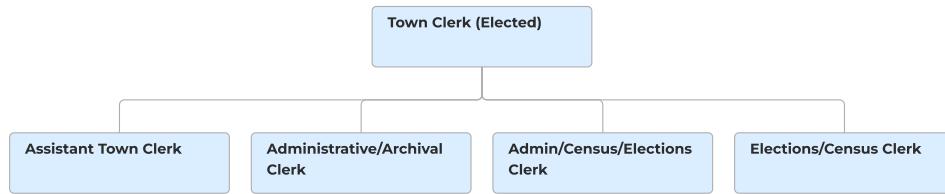


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Personal Services					
SALARIES & WAGES	\$46,989	\$61,378	\$62,775	\$66,434	\$3,659
DEPT. HEAD SALARY	\$78,257	\$99,400	\$103,532	\$108,171	\$4,639
PART TIME	\$5,668	\$4,094	\$13,196	\$13,525	\$329
SALARIES & WAGES	\$5,761	\$22,246	\$49,656	\$35,926	-\$13,730
PART TIME	\$50	\$27	\$3,000	\$3,000	\$0
Total Personal Services:	\$136,725	\$187,144	\$232,159	\$227,056	-\$5,103



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Purchase of Services/Supplies					
TRAINING AND EDUCATION	\$497	\$410	\$2,500	\$3,000	\$500
POSTAGE	\$3,300	\$4,936	\$4,500	\$4,500	\$0
COPIER/PRINTING	\$640	\$780	\$1,200	\$1,500	\$300
CONTRACTUAL SERVICES	\$6,847	\$6,847	\$9,350	\$10,800	\$1,450
OFFICE SUPPLIES	\$696	\$1,331	\$1,320	\$1,500	\$180
OPERATING SUPPLIES	\$260	\$0	\$3,000	\$3,000	\$0
DUES, FEES, AND SUBSCRIPTIONS	\$742	\$355	\$750	\$900	\$150
CONSULTANT OTHER	\$1,272	\$3,634	\$4,650	\$5,800	\$1,150
STREET LISTING	\$1,248	\$2,500	\$2,500	\$5,000	\$2,500
COPIER/PRINTING	\$2,308	\$4,949	\$5,700	\$6,000	\$300
CONTRACTUAL SERVICES	\$2,500	\$2,800	\$4,180	\$4,550	\$370
OFFICE SUPPLIES	\$3,106	\$1,528	\$2,500	\$2,500	\$0
LUNCHES	\$480	\$1,566	\$1,200	\$1,800	\$600
Total Purchase of Services/Supplies:	\$23,895	\$31,636	\$43,350	\$50,850	\$7,500
Capital Outlay					
CAPITAL	\$11,400	\$9,108	\$19,700	\$20,000	\$300
Total Capital Outlay:	\$11,400	\$9,108	\$19,700	\$20,000	\$300
Total:	\$172,020	\$227,888	\$295,209	\$297,906	\$2,697

Organizational Chart



Department FTE Count

FTE%	FY23	FY24	FY25
Town Clerk	1.0	1.0	1.0
Assistant Town Clerk	1.0	1.0	1.0



Fiscal Year 2024 Accomplishments

Prepared for and successfully administered the Annual Town Meeting on May 9, 2023, the Annual Town Election on May 16, 2023 and the Special Town Meeting on October 17, 2023.

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 2024 Annual Census/Street Listing and Dog licensing.

We are preparing for the March 5, 2024 Presidential Primary Election which will include Mail-In Voting as well as Early Voting. We are also beginning the process for the 2024 Annual Town Meeting on May 14, 2024 and Town Election on May 21, 2024. 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. We continued our work of digitizing and indexing the Town Clerk's Office records with the Laserfiche software that was implemented in 2019.



Fiscal Year 2025 Goals and Objectives

- Adhere to all mandates placed upon the office by the State of Massachusetts, ongoing throughout FY25.
- Maintain a high level of service to the residents and support the departments, boards and committees as needed in FY25.
- In an effort to stay current and maintain certification as Certified Massachusetts Municipal Clerks, we will continue to attend educational sessions sponsored by the Massachusetts Town Clerk's Association, Northshore City & Town Clerk's Association, New England Town Clerk's Association and the International Institute of Municipal Clerks.
- Refining "Early Voting" policies and procedures. We will continue to review our experiences with Early Voting both locally and statewide with other Clerks from the North Shore City and Town Clerks Association and the Massachusetts Town Clerk's Association. By sharing our experiences and ideas, we will gain valuable information in creating policies and procedures for future elections.
- Moving into the future we will continue to improve the workflows of the office. One major area that will be looked at will be electronic workflow of documents from development departments such as Planning, Building and Board of Appeals. These documents usually come in the form of applications or permits from these departments and need to be distributed to various other departments for review and comment. This is creating large amounts of paper that needs to be stored. This process can be greatly streamlined with an electronic document workflow within the confines of the law, rules and regulations.
- Further implementation and refining of policies and procedures regarding updates to the Public Records Law.
- The Town Clerk's Office publishes all meeting notices, agendas and meeting minutes to comply with the Open Meeting Law. Meeting notices and agendas are posted on the Town bulletin board and the Town's website on the Public Meeting calendar.
- As the Ethics Liaison for the Town, our office will continue to be responsible for distributing the Ethics summary annually and ensuring that employees, as well as board and committee members comply with State's Conflict of Interest requirements by completing the online training every two years.
- We will continue to expand our utilization of a more efficient program for tracking appointments to our many boards and commissions. It has allowed us to keep track of the Town's compliance with the Conflict of Interest and Open Meeting Laws as well as facilitate the appointment process in the Town Administrator's Office.
- Continue to expand the use of online and in-house electronic forms to meet the needs of town by embracing streamlined processes and technologies.
- Expanding our management and oversight of the Town Clerk's Page on the Town's website. Additionally, our office has joined the Facebook community. We have created and launched our Town Clerk's Facebook page. Our goal is to increase civic engagement while providing 24/7 access to information and data.
- In continuing our efforts to modernize elections, we have expanded our voting equipment with the purchase of new voting tabulators and continue our use of electronic poll books. We look forward to the ability to expand our use of all of our voting equipment.



- We will utilize additional monies received from the Community Preservation Funds to continue the preservation of records. By digitizing the records this will ensure that the historical record books will be handled less often, deteriorate less and therefore better maintained these historical records.
- 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. We will continue to serve the public in this process.



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, groundwater 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.

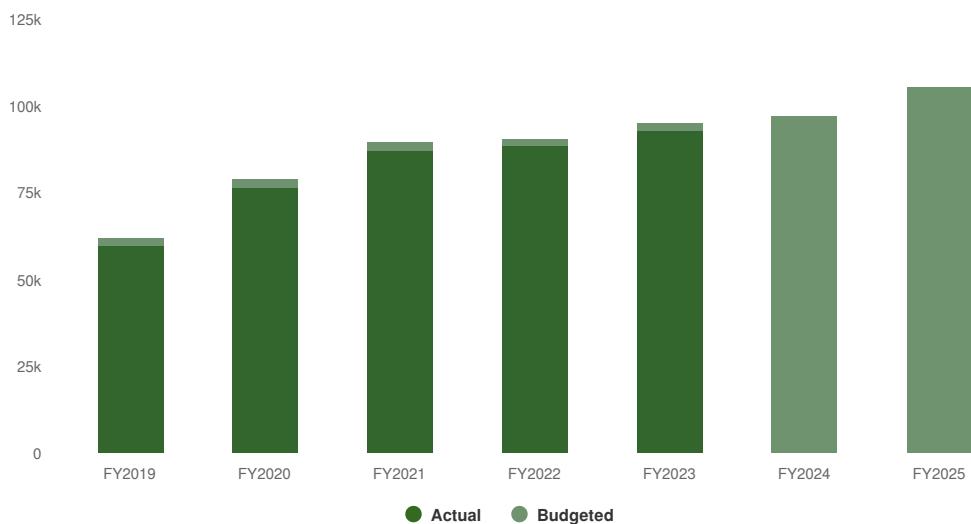
The Town has over 2,000 acres of land protected by a combination of local, state, federal and nonprofit agencies, including the Town of Middleton, MA Division of Capital Asset Management and Maintenance, MA Department of Agriculture, Town of Danvers, New England Forestry and the Essex County Greenbelt Association. Approximately 25% (\pm 500 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

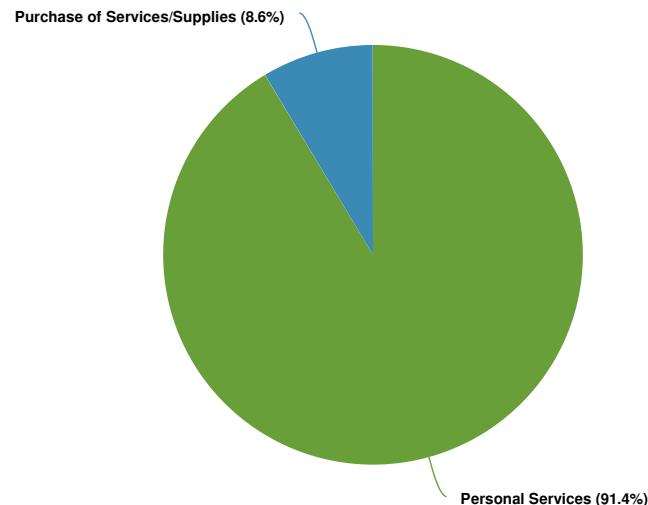
\$105,318 **\$8,167**
(8.41% vs. prior year)

Conservation Commission Proposed and Historical Budget vs. Actual

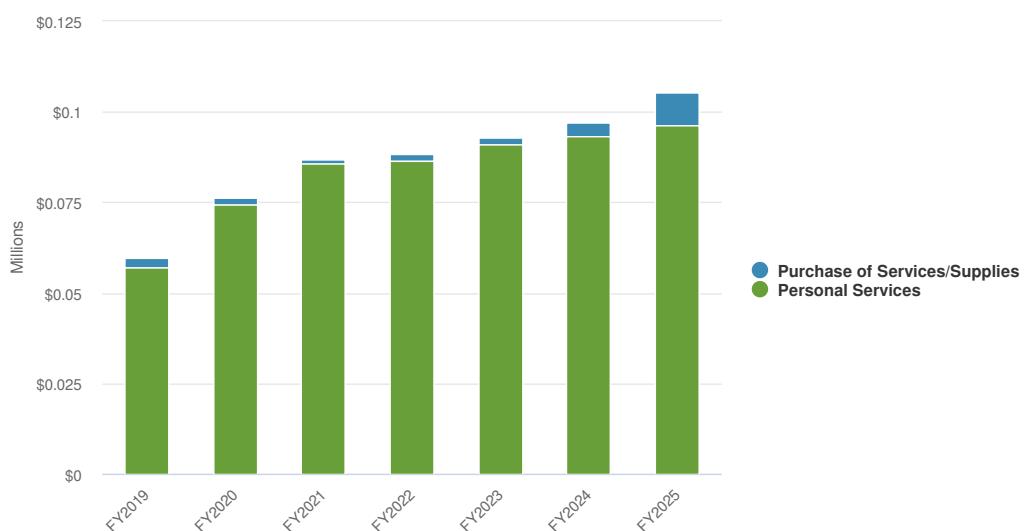


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Personal Services					
SALARIES & WAGES	\$86,655	\$91,173	\$93,101	\$96,268	\$3,167
Total Personal Services:	\$86,655	\$91,173	\$93,101	\$96,268	\$3,167
Purchase of Services/Supplies					
ADVERTISING	\$224	\$215	\$150	\$150	\$0
TRAINING AND EDUCATION	\$420	\$25	\$1,250	\$1,000	-\$250
POSTAGE	\$0	\$120	\$150	\$100	-\$50
COPIER/PRINTING	\$114	\$0	\$200	\$200	\$0
CONTRACTUAL SERVICES	\$0	\$0	\$300	\$5,300	\$5,000
OFFICE SUPPLIES	\$242	\$195	\$500	\$900	\$400
TRAVEL	\$112	\$163	\$500	\$400	-\$100
OPERATING SUPPLIES	\$0	\$300	\$300	\$0	-\$300
DUES, FEES, AND SUBSCRIPTIONS	\$710	\$732	\$700	\$1,000	\$300
Total Purchase of Services/Supplies:	\$1,822	\$1,751	\$4,050	\$9,050	\$5,000
Total:	\$88,476	\$92,923	\$97,151	\$105,318	\$8,167

Department FTE Count

FTE%	FY23	FY24	FY25
Conservation Agent	1.00	1.00	1.00

Fiscal Year 2024 Accomplishments

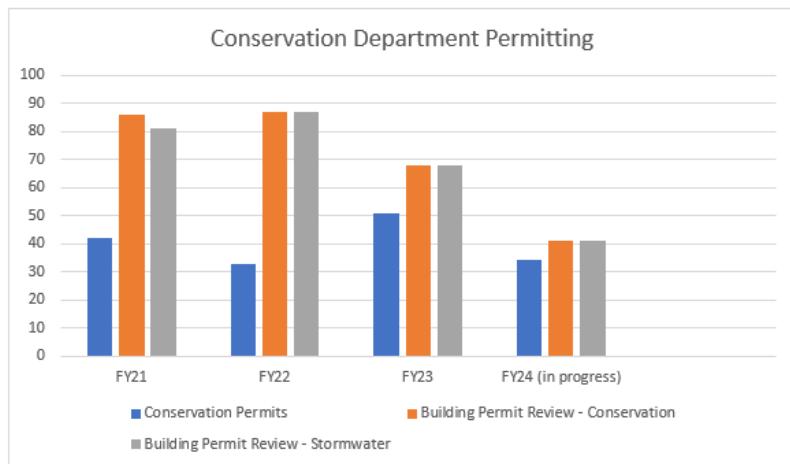
- Spearheaded the Town's effort to obtain a Bald Eagle Incidental Take Permit from the U.S. Department of Fish and Wildlife for the Middleton Municipal Complex Project, including coordination with consultants, application preparation and submission, data collection in support of the permit and extensive consultation with state and federal agencies.
- Delineated wetlands and completed applicable wetland permitting for the Municipal Complex Project at 105 South Main Street.
- Worked with homeowners to close out old Conservation permits in an effort to facilitate expedited property sales and refinance efforts by residents in the future.
- Digitized the Conservation Department records in an effort to increase efficiency internally and public accessibility.
- Maintained compliance with Year 5 of the Town's Municipal Storm Sewer Systems (MS4) permit through completion of mandated tasks and reporting.

Fiscal Year 2025 Goals and Objectives

- Update stormwater permitting regulations and procedures to better manage changing weather patterns and development challenges.
- Develop an open space/town-owned land directory to facilitate utilization and enjoyment of public lands by residents.
- Explore ways to utilize open space/town-owned land to create safe pedestrian connections between subdivisions.
- Maintain compliance with the Town's EPA Municipal Separate Storm Sewer System permit requirements, including updating the Town's stormwater system mapping.



Performance Measures



Planning Department

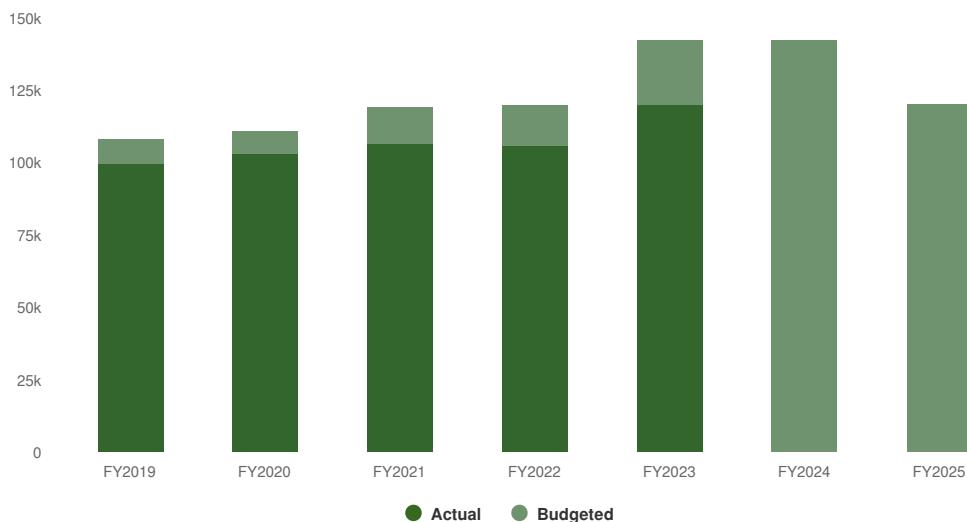
Katrina O'Leary
Town Planner

The Planning Department is responsible for coordinating the Town's planning activities and providing staff support to the Planning Board, Zoning Board of Appeals, and Master Plan Committee. To ensure that all planning and development related activities are dealt with as expeditiously as possible, the Department often coordinates with the Town Administrator's Office, the Health Department, Building Department, Department of Public Works, and the Conservation Commission. The Department seeks out grant opportunities and applies for grant funding on the town's behalf.

Expenditures Summary

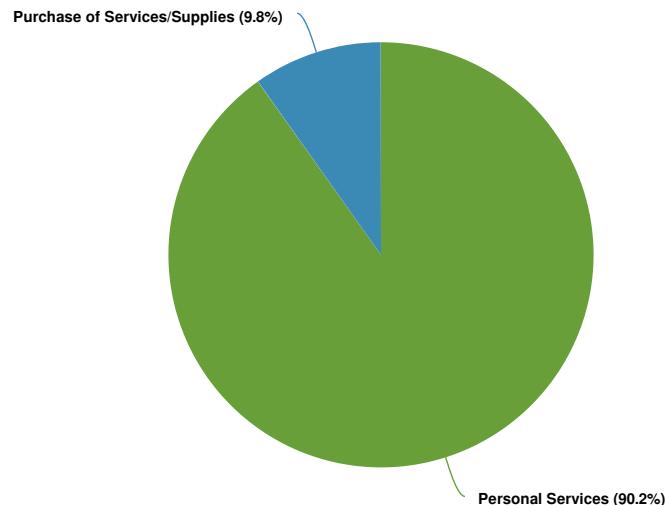
\$120,121 **-\$22,478**
(-15.76% vs. prior year)

Planning Department Proposed and Historical Budget vs. Actual

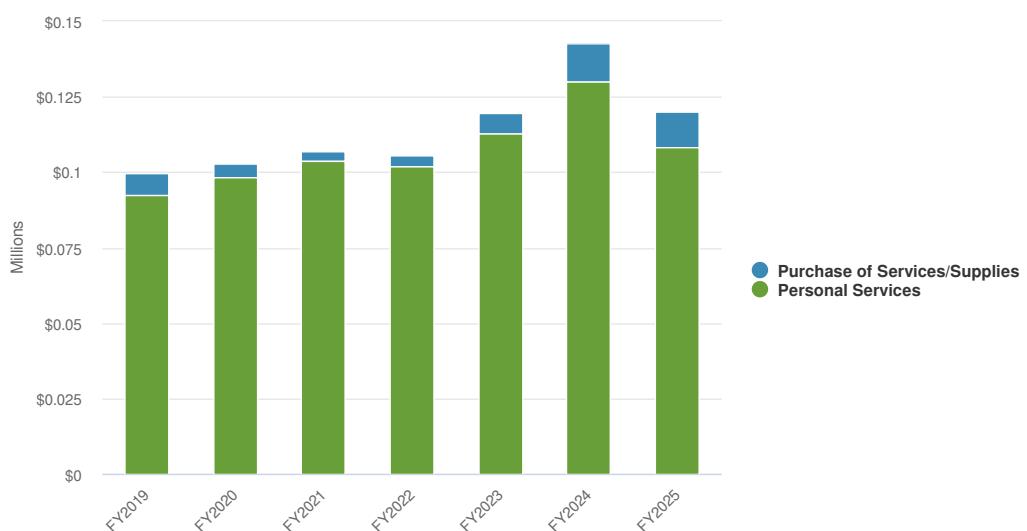


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Personal Services					
DEPT. HEAD SALARY	\$82,884	\$96,523	\$98,572	\$101,917	\$3,345
PART TIME	\$17,693	\$14,387	\$27,351	\$6,394	-\$20,957
PART TIME	\$1,452	\$1,638	\$2,720	\$0	-\$2,720
SALARIES & WAGES	\$0	\$134	\$1,496	\$0	-\$1,496
Total Personal Services:	\$102,029	\$112,682	\$130,139	\$108,811	-\$21,828
Purchase of Services/Supplies					
ADVERTISING	\$0	\$254	\$1,000	\$1,000	\$0
TRAINING AND EDUCATION	\$530	\$974	\$2,150	\$2,150	\$0
POSTAGE	\$200	\$960	\$1,000	\$1,000	\$0
COPIER/PRINTING	\$379	\$0	\$1,000	\$500	-\$500
OFFICE SUPPLIES	\$1,214	\$1,255	\$2,250	\$2,550	\$300
TRAVEL	\$617	\$2,133	\$2,310	\$2,810	\$500
DUES,FEES, AND SUBSCRIPTIONS	\$181	\$581	\$600	\$1,800	\$1,200
TRAINING AND EDUCATION	\$0	\$25	\$450	\$0	-\$450
POSTAGE	\$416	\$662	\$700	\$0	-\$700
OFFICE SUPPLIES	\$91	\$241	\$300	\$0	-\$300
TRAVEL	\$0	\$0	\$200	\$0	-\$200
DUES,FEES, AND SUBSCRIPTIONS	\$0	\$0	\$400	\$0	-\$400
POSTAGE	\$0	\$63	\$100	\$0	-\$100
Total Purchase of Services/Supplies:	\$3,628	\$7,149	\$12,460	\$11,810	-\$650
Total:	\$105,657	\$119,831	\$142,599	\$120,121	-\$22,478

Organizational Chart



Department FTE Count

FTE%	FY23	FY24	FY25
Town Planner	1.00	1.00	1.00
Administrative Assistant ZBA (1)	0.40	0.40	0.40
Administrative Assistant Planning (2)	0.25	0.25	0.25

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



Fiscal Year 2024 Accomplishments

- **Middleton Rail Trail** – In FY23, the portion of the Middleton Rail Trail between Perkins Road and the Danvers Town Line was completed using a grant award from the Mass Trails Program, available from the Massachusetts Executive Office of Energy and Environmental Affairs. Plans are underway to apply for a new MassTrails grant in February 2024 to construct the portion of Rail Trail between the northern end of the finished trail at Essex Street to Old Essex Street, if we can secure National Grid authorization to use their right-of-way.
- **Peer Review for Development Projects** – The Planning Board and Zoning Board of Appeals (ZBA) contracted with a peer review engineering firm this year. The ZBA utilized the chosen engineering firm for numerous projects, ensuring that traffic, site plan, and stormwater concerns were met before approval. The peer review engineering is paid for by each applicant; therefore, the town gains professional reviews of development projects without burdening the tax payers.
- **Rezoning Efforts** – The town contracted with Ennis Associates and RKG Associates to perform a full zoning review of the Town's zoning bylaw. The review will include recommended zoning districts that will comply with the state's new multi-family zoning requirements as well as include Master Plan recommendations concerning zoning bylaws.
- **Master Plan Implementation** – The Town Planner worked with the Master Plan Committee to create a framework for ensuring that the recommendations contained in the town's adopted Master Plan 300 are implemented in a timely manner. As part of this effort, a new webpage was launched that will show progress toward implementation.
- **Development Review Group** – The Town Planner organizes the monthly meetings of the Development Review Group, composed of town departments involved in development. This allows input by staff on upcoming projects before the application is submitted, allowing the applicants to reduce the length of time before the boards by incorporating important feedback before the application is submitted.
- **Chairperson of the North Shore Task Force, Metropolitan Area Planning Council** – In May, 2023, the Town Planner was voted as the new Chairperson of the North Shore Task Force (NSTF). NSTF is a group of 16 communities on the North Shore of Boston that form a subregion of the larger Metropolitan Area Planning Council (MAPC). As chairperson, the Town Planner works with an MAPC representative to develop thoughtful agendas in order to guide the group as they develop annual work plans and priorities.
- **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. The board voted to adopt the revised regulations in August 2023.
- **Development Application Fee Adjustment** – The Planning Office conducted a survey of the fees that nearby Massachusetts communities charge for development permit and proposed a new fee structure that better reflects the amount of work staff provides for each application. The new ZBA fees went into effect in March 2023.
- **Planning Web Based Activity** – The Planning Department is now posting all the information each board member receives before their meetings up on the town website for the public, increasing transparency so that the public has access to all the information each board member receives.
- **Grants** - The Town Planner worked on the following successful grant applications last year, totaling over \$1M:
 - **Community One Stop Grant** – The Town received \$100,000 in funds through the state's Community One Stop grant program. \$25,000 will go toward planning for the eventual redevelopment of Memorial Hall and \$75,000 was granted to fund the Comprehensive Zoning Review.
 - **Complete Streets Grant** – A Complete Streets Grant Award of \$395,000 was received through this competitive program to construct a sidewalk along Boston Street between Wildwood Dr. and Elm Street. Construction is planned for the spring of 2024.
 - **Bottleneck Reduction Grant** – The Town will receive up to \$500,000 through the Massachusetts Department of Transportation Bottleneck Reduction Grant Program to redesign the traffic lanes in and around Maple Street and Washington Street. The Town Planner is working with the assigned engineering firm on design plans.
 - **Technical Assistance Program (TAP) FUNDS** – is a funding program offered by the Metropolitan Area Planning Council (our regional planning agency) that enables and assists cities and towns in implementing projects that are beneficial to the community. The Town Planner successfully applied for and received \$25,000 in technical assistance to assist the town's new Affordable Housing Trust to develop a framework for their future work.

Fiscal Year 2025 Goals and Objectives

- Continue professional support of the Zoning Board of Appeals, Planning Board, and Master Plan Committee.
- Continue to work with the hired consultants to successfully adopt zoning that will comply with the state's new MBTA Community Zoning requirements as well as include Master Plan recommendations concerning zoning bylaws.
- 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.
- Work with the Master Plan Committee to implement recommendations contained in the Master Plan 300.



Performance Measures

Zoning Board of Appeals Metrics	FY2021	FY2022	FY2023	FY2024 (as of 12/31/23)	FY 2024 (projected)
Zoning Board of Appeals Meetings	12	11	13	7	14
ZBA Agenda Items	67	46	79	45	90
ZBA All Special Permit and/or Site Plan Applications	29	15	26	26	52
ZBA Applications for new commercial & residential construction	13	2	12	12	24
ZBA Variance Applications	1	2	1	2	4
ZBA Appeals under MGL Chapter 40A, Section 17	1	0	1	0	1
Residential Fees Collected	\$1,000	\$200	\$1,500	\$1,800	\$900
Commercial Fees Collected	\$5,000	\$3,500	\$6,604	\$16,000	\$17,121

Planning Board Metrics	FY2021	FY2022	FY2023	FY2024 (as of 12/31/23)	FY2024 (projected)
Planning Board Meetings	12	11	12	6	12
Planning Board Agenda Items	73	35	65	41	82
PB All New Applications	8	3	3	6	12
PB Definitive Subdivision Administration	13	5	12	9	18
PB ANR Applications	7	2	5	3	6
PB Two-Family Special Permits	0	1	2	3	6
Site Plan	14	11	9	5	10
Recommendations					
Fees Collected	\$16,850	\$400	\$5,250	\$1,450	\$2,900

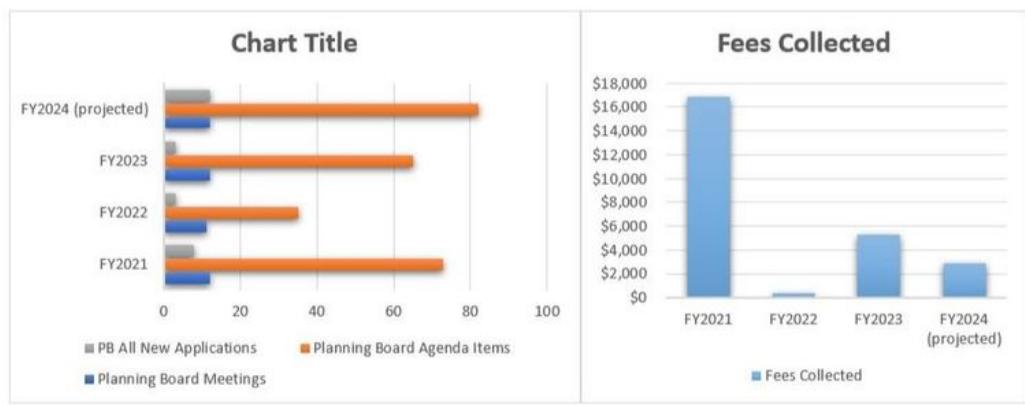
ZONING BOARD OF APPEALS FY24 ACTIVITY

ZONING BOARD OF APPEALS FY24 ACTIVITY



PLANNING BOARD FY24 ACTIVITY

PLANNING BOARD FY24 ACTIVITY



Public Safety

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

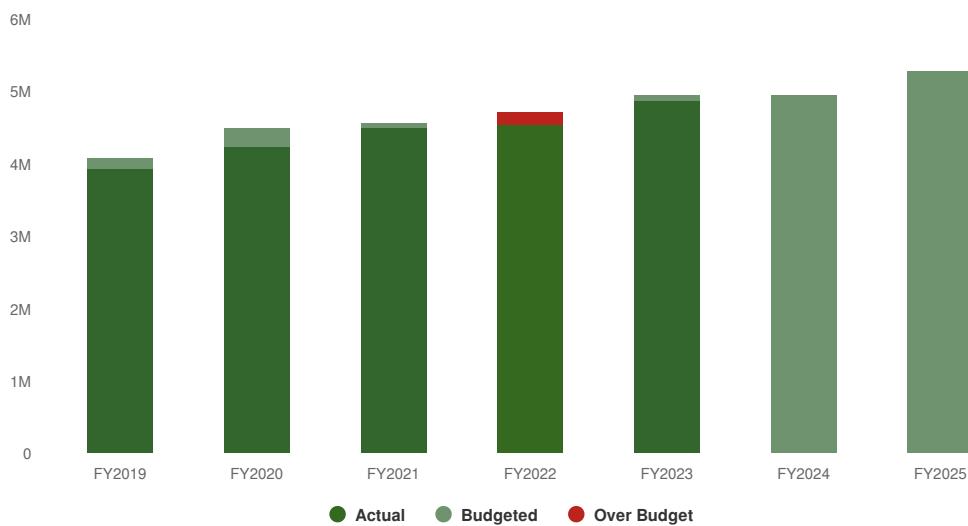
Expenditures Summary

\$5,290,020

\$343,869

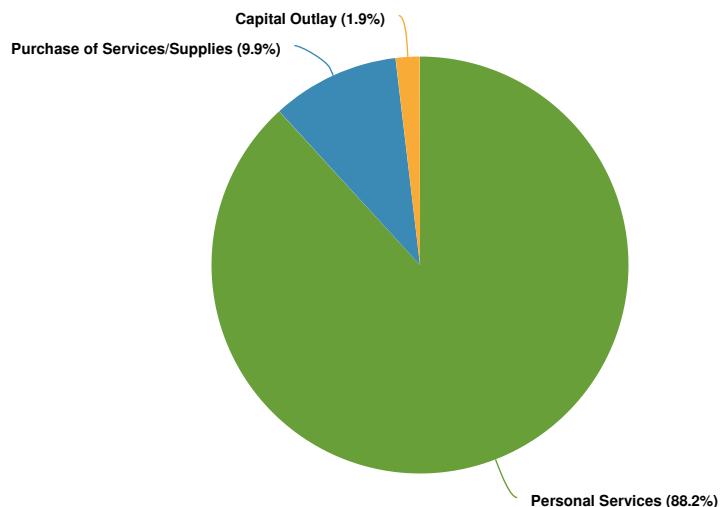
(6.95% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual

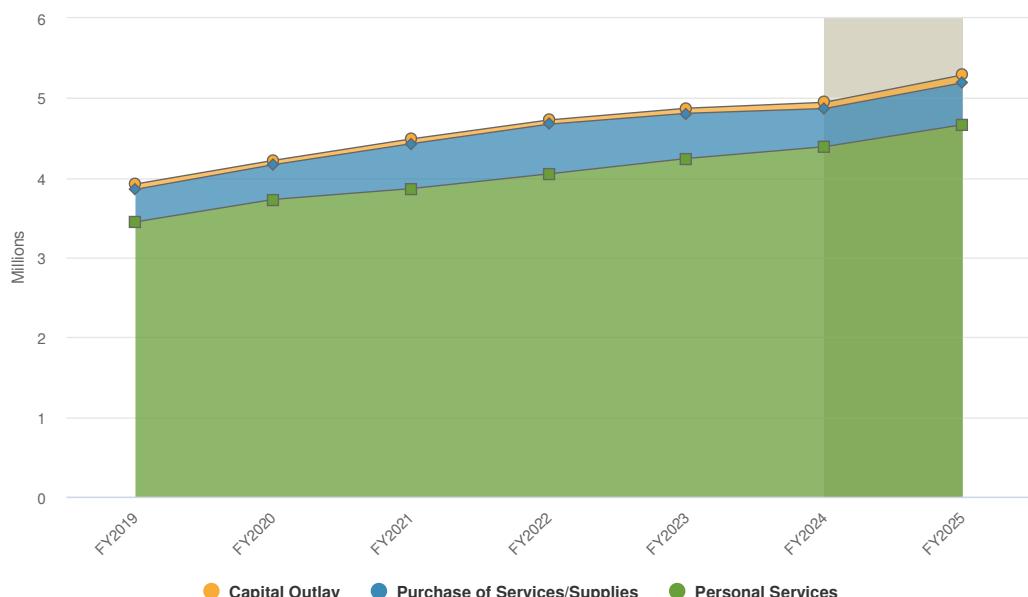


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Police Department



William P. 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 for 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 2021, it has been my sincere pleasure to serve the Middleton community.

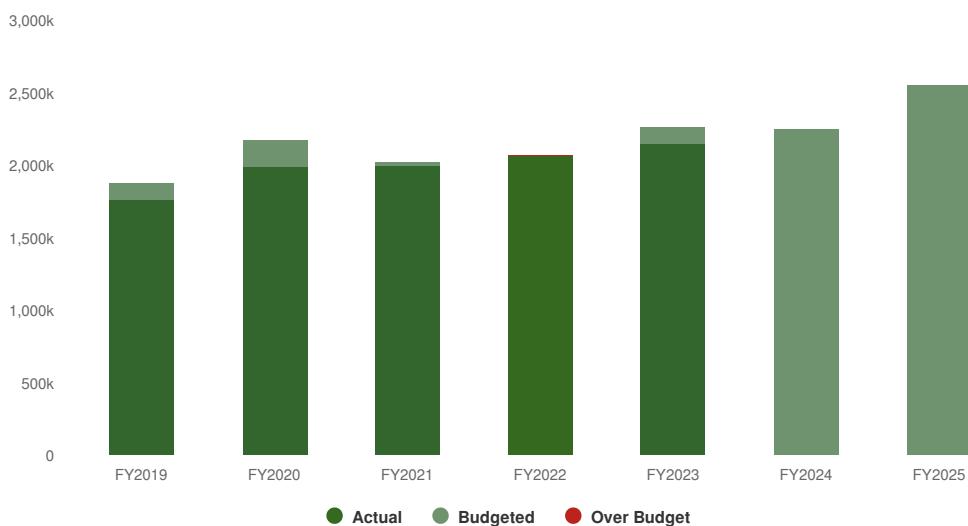
Becoming a Middleton Police Officer is the willingness to answer a call that is greater than one's self. It is a commitment to protect and serve. Honor, respect, prestige and integrity are at the core of our daily mission. Being a Middleton Police Officer is a title we've earned and not one we take for 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 the police department's goals and objectives. I believe the core of any successful police department is their ability to partner with the community they serve. Sir Robert Peel, the Father of Modern Policing, said it best when describing the role of an organized police force *"Police, at all times, should maintain a relationship with the public that gives reality to the historic tradition that the police are the public and the public are the police."*

Expenditures Summary

\$2,557,834 **\$305,301**
(13.55% vs. prior year)

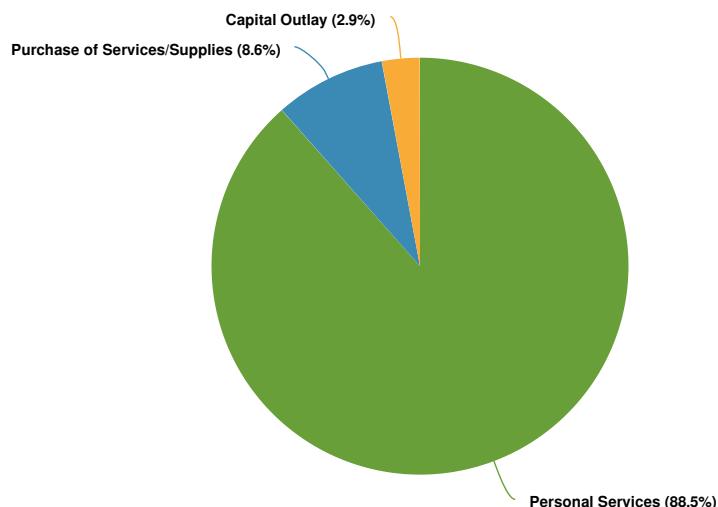
Police Department Proposed and Historical Budget vs. Actual



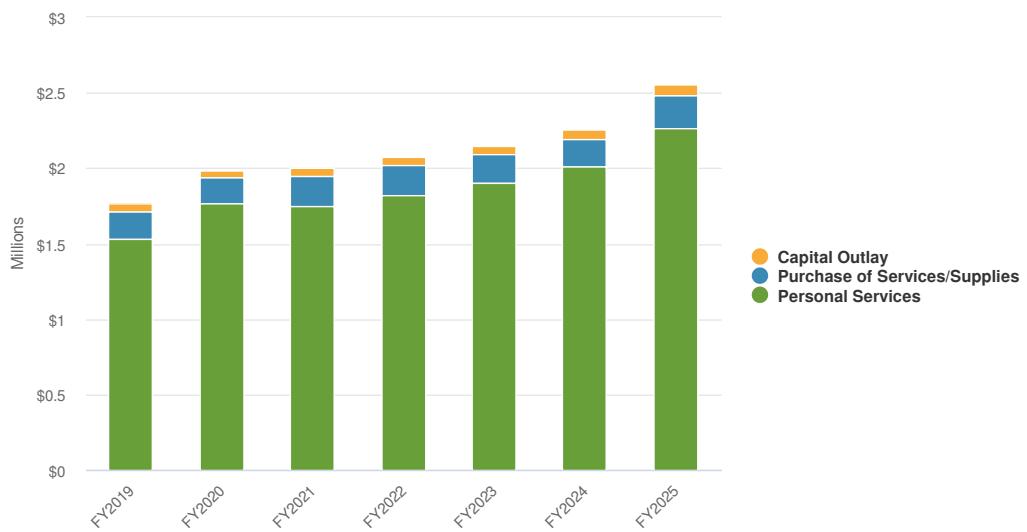
Expenditures by Expense Type

The Detective Bureau continues to enhance the Middeton Police Department's ability to investigate criminal activity occurring in the town. The Detective Bureau has conducted over 100 felony investigations so far this year, including multiple burglaries, human trafficking, breaking and entering, sexual assaults, motor vehicle homicides, fraud, narcotics, thefts, and outstanding arrest warrants. The Detective Bureau conducts these complex investigations through the processing of crime scenes, surveillance, interviews and interrogations, and proactive policing, which are subsequently presented to the District Attorney's Office for prosecution. The Detective Bureau has developed an excellent partnership with the District Attorney's Office, Massachusetts State Police Detectives and area municipal police departments and is becoming the standard of excellence in conducting investigations. Detectives have investigated persons involved in elaborate burglary schemes, breaking and entering, credit card and home repair fraud, and human trafficking, which have required the application for and the execution of multiple search warrants, arrest warrants, and subpoenas. These highly professional investigators have greatly enhanced the Middleton Police Department's ability to investigate and solve these complex and difficult cases, resulting in a higher quality of life and the restitution of thousands of dollars for victims of crime in the Middleton community.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

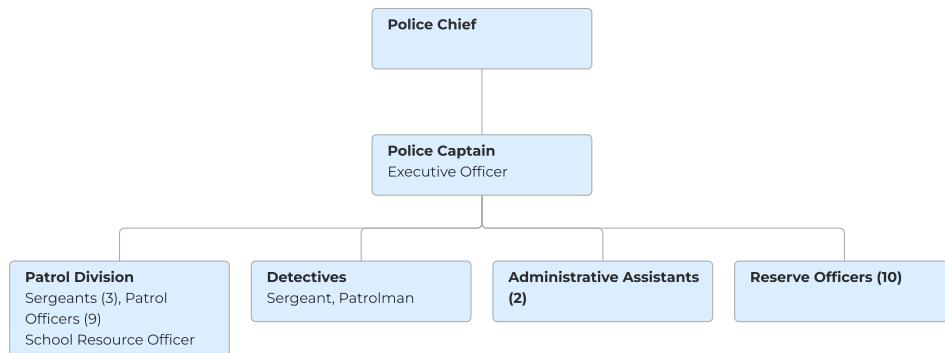


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Personal Services					
SALARIES & WAGES	\$1,176,847	\$1,309,776	\$1,331,194	\$1,522,919	\$191,725
DEPT. HEAD SALARY	\$130,352	\$135,300	\$141,790	\$164,000	\$22,210
OVERTIME	\$345,196	\$215,027	\$310,000	\$310,000	\$0
PART TIME	\$38,782	\$22,567	\$20,000	\$25,000	\$5,000
INCENTIVE PAY	\$129,810	\$134,603	\$153,621	\$140,897	-\$12,724
VACATION & HOLIDAY BUYBACK	\$0	\$89,633	\$60,000	\$100,000	\$40,000
Total Personal Services:	\$1,820,987	\$1,906,906	\$2,016,605	\$2,262,816	\$246,211
Purchase of Services/Supplies					
ELECTRICITY	\$12,059	\$13,624	\$13,000	\$14,000	\$1,000
FUEL	\$5,797	\$4,706	\$4,500	\$5,000	\$500
EQUIPMENT REPAIR	\$10,177	\$60,222	\$42,000	\$48,000	\$6,000
TRAINING AND EDUCATION	\$53,180	\$13,654	\$36,000	\$55,000	\$19,000
POSTAGE	\$339	\$570	\$500	\$1,000	\$500
COPIER/PRINTING	\$1,735	\$0	\$0	\$0	\$0
CONTRACTUAL SERVICES	\$23,151	\$15,617	\$14,218	\$13,468	-\$750
OFFICE SUPPLIES	\$3,339	\$4,620	\$5,150	\$5,150	\$0
BUILDING MAINTENANCE	\$2,849	\$6,419	\$4,500	\$8,500	\$4,000
PATROL SUPPLIES	\$0	\$1,565	\$1,750	\$3,250	\$1,500
AMMUNITION	\$6,155	\$7,898	\$8,000	\$8,000	\$0
PETTY CASH	\$79	\$472	\$500	\$500	\$0
PATROLMEN UNIFORM ALLOWANCE	\$9,989	\$8,894	\$10,800	\$14,000	\$3,200
RESERVES UNIFORM ALLOWANCE	\$6,622	\$3,214	\$2,700	\$2,700	\$0
PATROLMEN UNIFORM CLEANING	\$13,488	\$13,875	\$11,600	\$14,000	\$2,400
RESERVE UNIFORM CLEANING	\$3,824	\$519	\$2,700	\$2,700	\$0
UNIFORM REPLACEMENTS	\$1,735	\$17,976	\$12,550	\$12,550	\$0
K-9 UNIT	\$2,660	\$5,305	\$0	\$0	\$0
TRAVEL	\$36,706	\$0	\$0	\$1,200	\$1,200



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
DUES,FEES, AND SUBSCRIPTIONS	\$9,970	\$10,398	\$10,460	\$11,000	\$540
Total Purchase of Services/Supplies:	\$203,855	\$189,548	\$180,928	\$220,018	\$39,090
Capital Outlay					
NEW CRUISER	\$46,698	\$54,749	\$55,000	\$75,000	\$20,000
Total Capital Outlay:	\$46,698	\$54,749	\$55,000	\$75,000	\$20,000
Total:	\$2,071,540	\$2,151,204	\$2,252,533	\$2,557,834	\$305,301

Organizational Chart



Department FTE Count

FTE%	FY23	FY24	FY25
Police Chief	1.00	1.00	1.00
Captain	0.50	1.00	1.00
Sergeant	4.00	4.00	4.00
Patrol Officers	11.00	11.00	11.00
Reserves (Total # not FTE)	13.00	11.00	6.00
Confidential Administrative Assistant to the Chief	1.00	0.50	0.50
Administrative Assistant	1.00	1.00	1.00



Fiscal Year 2024 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.

- The detective bureau continues to make the Middleton Police Department a more efficient and full-service law enforcement agency. Detectives continue to receive 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.
- Added a Plain Clothes Officer position which concentrates on proactive policing and street level crimes.
- Numerous significant arrests include suspects of burglary, breaking and entering, fraud, and felony warrants.
- Executed numerous search warrants and arrest warrants.



Fiscal Year 2025 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 Detective Bureau in an effort towards becoming a full-service police department.
- Creation of an Administrative Sergeant/Court Liaison position.

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 (5) five reserve officers and the anticipated growth of the Town of Middleton over the next few years. One (1) of those full-time 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. A second position will be for a full-time traffic enforcement officer to address the continuous complaint of speeding, red light violations, OUI enforcement, and other motor vehicle violations.

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. The past few years 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 to the 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 North shore.



Performance Measures

Metrics	FY 22 Actuals	FY 23 Actuals	FY 24 (in progress)	FY 25 Projected
Citations-Total	753	817	532	1000
Civil Infractions	75	99	80	150
Written Warnings	357	504	260	200
Verbal Warnings	250	52	50	20
Arrests	10	22	16	45
Criminal Complaints	51	82	100	120
Parking Tickets	10	58	50	80
Police Activity				
Property Checks/Directed Patrols/Community Policing	5,375	6326	4800	5000
Incidents	771	855	825	900
Arrests (non-mv)	43	45	47	50
Summons	79	92	90	100
M/V Stops	912	794	500	1000
M/V Crashes	229	263	230	100
Calls/Assists	13,793	8,717	13,500	14000
Detective Bureau Cases Assigned	147	184	200	225
Arrests	24	67	70	100
Search Warrants	15	11	20	25
Subpeonas	8	5	10	20
Assist other Agencies	60	150	105	200



Fire Department



Douglas K LeColst
Fire Chief

The Middleton Fire Department is a multifaceted life-saving agency that is responsible for performing a wide variety of administrative and technical tasks and functions in support of fire suppression, fire prevention, hazardous materials mitigation, and emergency medical services.

The Middleton Fire Department consists of forty-one dedicated men and women who are currently led by Chief Douglas K. LeColst. Members of the department contain a wide array of knowledge and expertise in fire suppression tactics and emergency medical services. Members of the department operate out of one fire station which is located at 4 Lake Street.

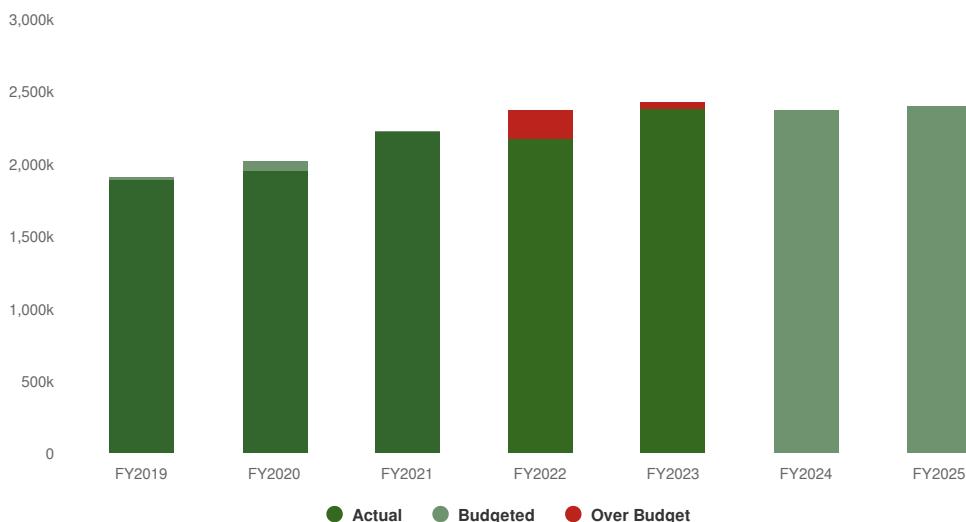
Given the wide array of responsibilities that come with the firefighting profession, members are required to complete and maintain various training components. All new full-time members are required to attend an intensive ten-week course at the Massachusetts Firefighting Academy in Stow, Massachusetts, where they train and learn various aspects of the firefighting profession. At the conclusion of the course, the members will have earned their Firefighter I/II certification. Part-time members must also 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 taking into consideration their full-time work commitments.

Given the large volume of emergency medical care that is delivered by the department, members are required to 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 thirteen members trained at the EMT-Basic level and twenty-three trained at the EMT-Paramedic level. All full-time members are required to have and maintain their Paramedic certification. As a 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

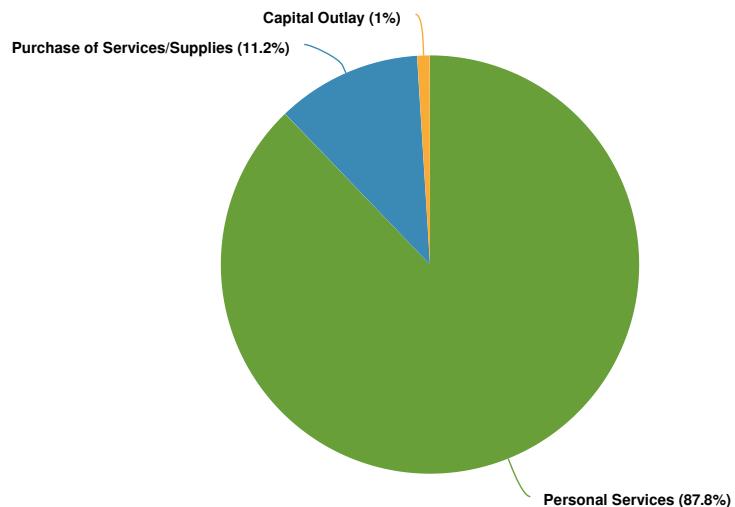
\$2,393,775 **\$21,553**
(0.91% vs. prior year)

Fire Department Proposed and Historical Budget vs. Actual

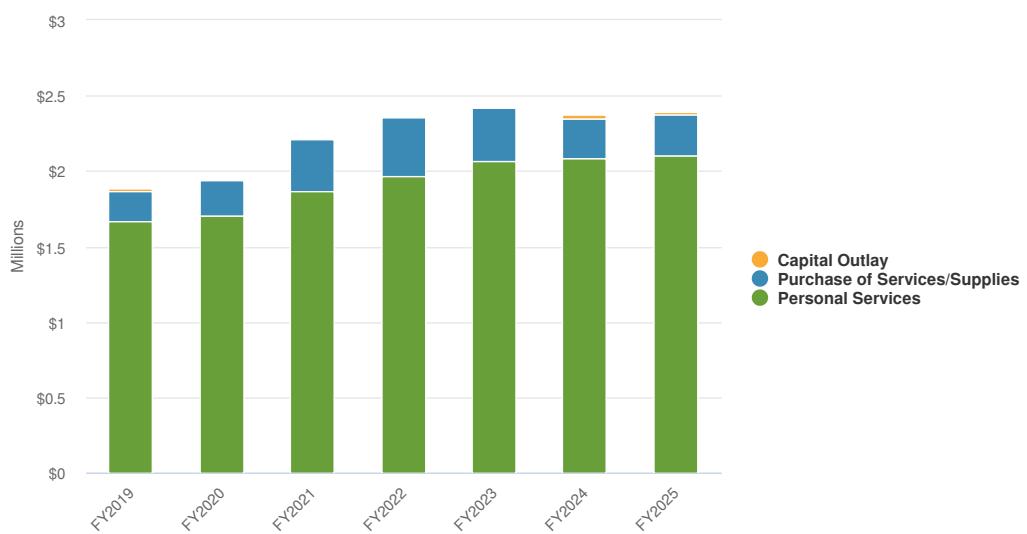


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



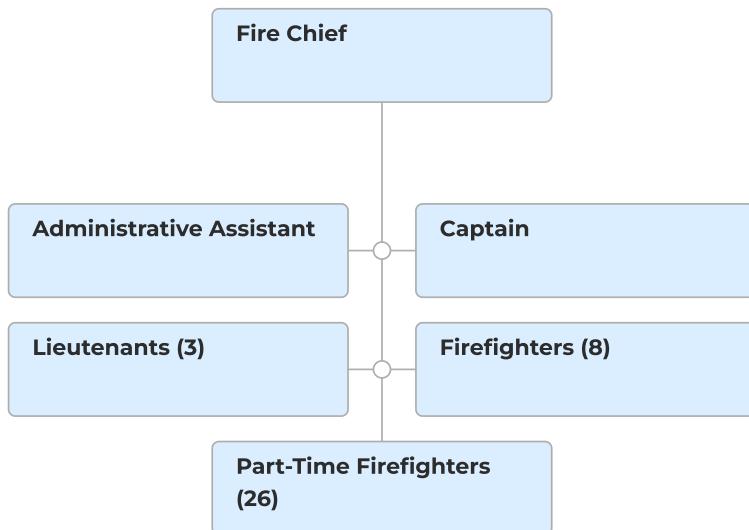
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Personal Services					
SALARIES & WAGES	\$939,961	\$978,610	\$1,150,850	\$1,102,419	-\$48,431
DEPT. HEAD SALARY	\$134,813	\$140,992	\$135,340	\$146,432	\$11,092
OVERTIME	\$572,187	\$475,099	\$399,557	\$447,310	\$47,753
PART TIME	\$294,028	\$406,040	\$365,564	\$368,353	\$2,789
CONTRACT ADJUSTMENTS	\$2,500	\$41,632	\$2,500	\$2,500	\$0
FIRE RESERVE CLOTHING ALLOWANC	\$9,859	\$8,901	\$20,000	\$20,000	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
CLOTHING ALLOWANCE	\$9,325	\$12,656	\$15,000	\$15,000	\$0
Total Personal Services:	\$1,962,673	\$2,063,930	\$2,088,811	\$2,102,014	\$13,203
Purchase of Services/Supplies					
ELECTRICITY	\$10,426	\$15,612	\$13,000	\$13,000	\$0
FUEL	\$9,468	\$9,318	\$8,150	\$8,150	\$0
EQUIPMENT REPAIR	\$38,324	\$44,982	\$40,000	\$40,000	\$0
MAINTENANCE FIRE ALARM	\$4,654	\$775	\$6,700	\$6,700	\$0
RADIO MAINTENANCE	\$4,336	\$1,914	\$5,000	\$5,000	\$0
BREATHING APPAR.MAINT.	\$3,386	\$1,645	\$4,800	\$4,800	\$0
CAPITAL LEASE - AMBULANCE	\$121,821	\$121,821	\$0	\$0	\$0
ADVERTISING	\$0	\$130	\$0	\$0	\$0
TRAINING AND EDUCATION	\$17,578	\$17,294	\$24,500	\$25,000	\$500
POSTAGE	\$284	\$178	\$300	\$300	\$0
OFFICE SUPPLIES	\$1,049	\$1,552	\$1,600	\$1,750	\$150
BUILDING MAINTENANCE	\$49,911	\$11,462	\$10,500	\$11,000	\$500
GAS AND OIL	\$27,643	\$29,127	\$27,000	\$27,500	\$500
AMBULANCE	\$34,583	\$30,710	\$35,500	\$37,000	\$1,500
FIRE TOOLS & APPARATUS	\$627	\$1,938	\$2,000	\$2,000	\$0
AMBULANCE BILLING CONTRACT	\$25,464	\$30,444	\$25,000	\$27,000	\$2,000
TRAVEL, CONFERENCE, PROF DEV.	\$1,198	\$302	\$1,500	\$1,500	\$0
DUES,FEES, AND SUBSCRIPTIONS	\$3,405	\$3,350	\$4,450	\$4,550	\$100
SPECIAL EXPENSE	\$41,103	\$32,291	\$50,411	\$53,011	\$2,600
Total Purchase of Services/Supplies:	\$395,257	\$354,845	\$260,411	\$268,261	\$7,850
Capital Outlay					
HOSE, GEAR, TIRES, ETC.	\$6,420	\$9,243	\$23,000	\$23,500	\$500
Total Capital Outlay:	\$6,420	\$9,243	\$23,000	\$23,500	\$500
Total:	\$2,364,351	\$2,428,018	\$2,372,222	\$2,393,775	\$21,553



Organizational Chart



Department FTE Count

FTE%	FY23	FY24	FY25
Fire Chief	1.00	1.00	1.00
Administrative Assistant	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
Part-Time Firefighters	21.00	24.00	26.00



Fiscal Year 2024 Summary

The healthcare industry continues to struggle with significant strains being placed on Emergency Medical Services, including hospitals across the nation. Locally, the department continues to see an increase in requests for Emergency Medical Services, including the need for mutual aid requests to neighboring communities. To further complicate matters, because of the increased census counts in the hospital setting combined with the ongoing staffing shortages, EMS crews have been experiencing longer wait times when transporting patients to the Emergency Center. Despite these challenges, department members continue to deliver high-quality patient care on a regular basis.

Staffing shortages continue to plague the Middleton Fire Department. Unlike years past, a majority of the department members live outside of Middleton, which makes their availability to respond to emergencies while off duty limited at best. Furthermore, the department continues to see a significant number of back-to-back incidents, which places an even further strain on the system. These types of challenges have resulted in an increased reliance on mutual aid resources.

The department has seen very little improvement in the supply chain issues. The department continues to await the delivery of the most recent fire apparatus purchased. The anticipated delivery date of the new fire truck is scheduled to be the first quarter of 2025. The department is also purchasing a new ambulance with an anticipated delivery time of over 2 years.

The department continues to build First Due, our new records management program. This robust software has many features which has proven to be beneficial to department operations, such as fire and EMS records management, preplanning, employee scheduling, online permitting, assets, and inventory tracking, and much more. The department also continues to advertise Community Connect within the community, which allows residents to securely share certain types of residential or commercial information that benefits the department while responding to emergencies within the community.

The department continues to be active in both federal and local grant opportunities. Over the past year, the department has secured over \$130,000 in federal and state funds, which has allowed the department to purchase various pieces of equipment essential to firefighting operations. Unfortunately, the department recently learned that we were unsuccessful in securing funds through the Staffing for Adequate Fire and Emergency Response Grant (Safer). Had the department been successful, the department would have hired 2 additional full-time members with the grant funds covering the first 3 years of their salary.

Emergency Medical Services

Firefighter/Paramedic Nick LeColst continues to function as the department's Emergency Medical Services Coordinator. His duties include oversight of the department's ambulance program along with coordinating the required EMS training for department members. 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 are an essential part of ensuring that members are prepared for all aspects of the job. Firefighter David Thibault and Firefighter Ethan Tanson continue to coordinate training opportunities for members of the department, including the use of vacant, soon-to-be-demolished structures within the community. These valuable opportunities allow members to simulate high-hazard scenarios often seen with structure fires.

Fire Prevention

Fire Prevention continues to be a major component of daily fire department activities.

Lieutenant Kessel continues to work hard as the fire prevention officer in between responding to emergency calls. His functions include plan reviews, conducting inspections, both commercial and residential, and keeping up to date with the building codes. Due to the ongoing challenges of juggling these fire prevention duties along with answering emergency calls, the department also utilizes the services of Firefighter William Warnock, who currently serves on the call department and is the retired fire chief from neighboring North Reading. Firefighter Warnock's efforts have helped to reduce the burden placed on Lieutenant Kessel. The department is fortunate to have access to Firefighter Warnock's knowledge and experience. While this system has been an improvement over years past, the ultimate goal for this position is to transition to a full-time dedicated position.

Public Education

Public education continues to play a huge role in educating people within the community about potential dangers and hazards that one may encounter. The department has a close working relationship with the Council on Aging and routinely participates in presentations to the elderly, covering topics such as electrical safety, fall prevention, and other home safety tips. In the past,



the department has also utilized the SAFE trailer for community events, which creates realistic scenarios involving smoke-filled rooms and how to safely evacuate.

Fiscal Year 2025 Goals and Objectives

- Members of the department will continue to work with those responsible for the design and construction of the new public safety building which is slated to begin in March of 2024.
- The department will continue to build and enhance the First Due platform which has already proven to enhance the operations of the department, including the strengthening of pre-planning software and the expanded use of the Community Connect platform. 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) and the State equipment grants have allowed the department to purchase many pieces of essential firefighting equipment. The department will also explore future Staffing for Adequate Fire and Emergency Response (SAFER) grant opportunities with the desired goal of increasing full-time staffing.
- The department will continue to explore all training opportunities, including the use of any abandoned structures slated for demolition. These training opportunities have proven to be valuable in providing realistic fire-based scenarios. The department will also continue to participate in various medical-based scenarios and training evolutions.

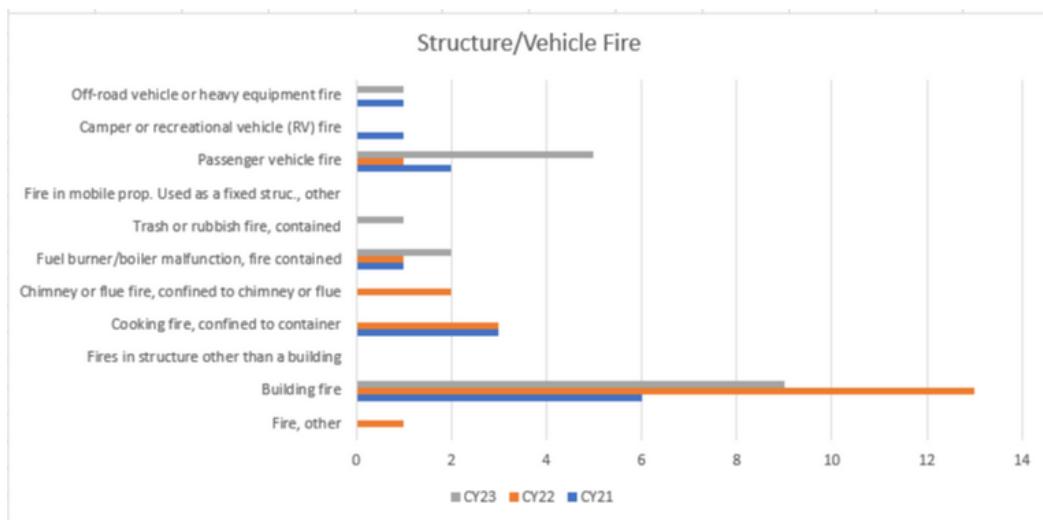
FIRE/EMS Incident Breakdown

NRIRS Incident Type	CY21	CY22	CY23
Fire - Structure, Indoor, Outdoor, etc.	44	30	33
Rescue, Medical and Motor Vehicle Accidents	1037	1236	1256
Hazardous Materials / Conditions (no fire)	52	52	53
Service Call	223	215	191
Good Intent	183	256	291
False Alarm & False Call	485	473	418
Severe Weather & Natural Disaster	2	1	1
Special Incident	1	2	1
Total	2027	2265	2244



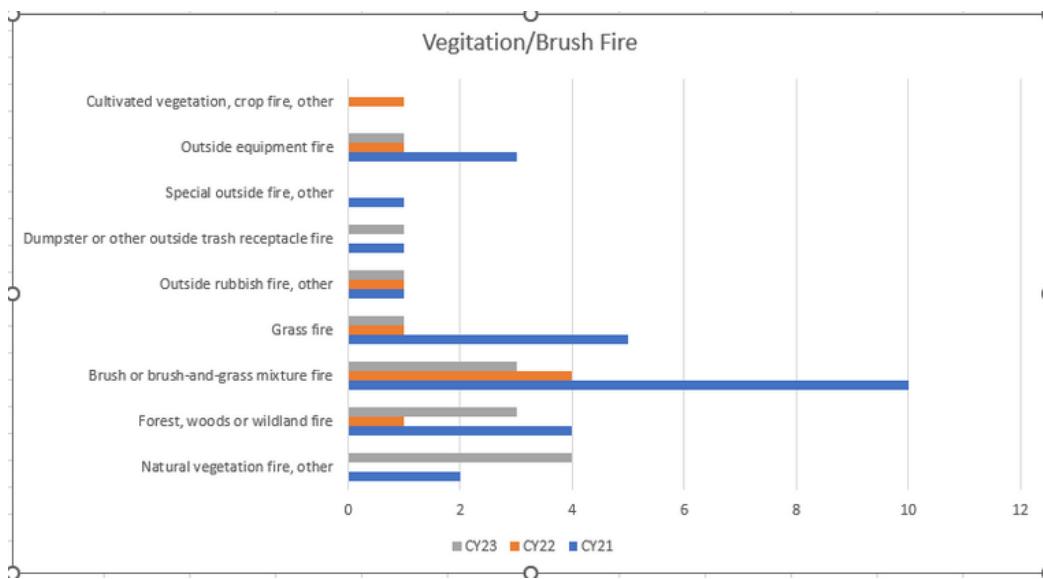
Structure and Motor Vehicle Fires

The following graph breaks down incident types involving structure and vehicle fires.



Outdoor Vegetation and Brush Fires

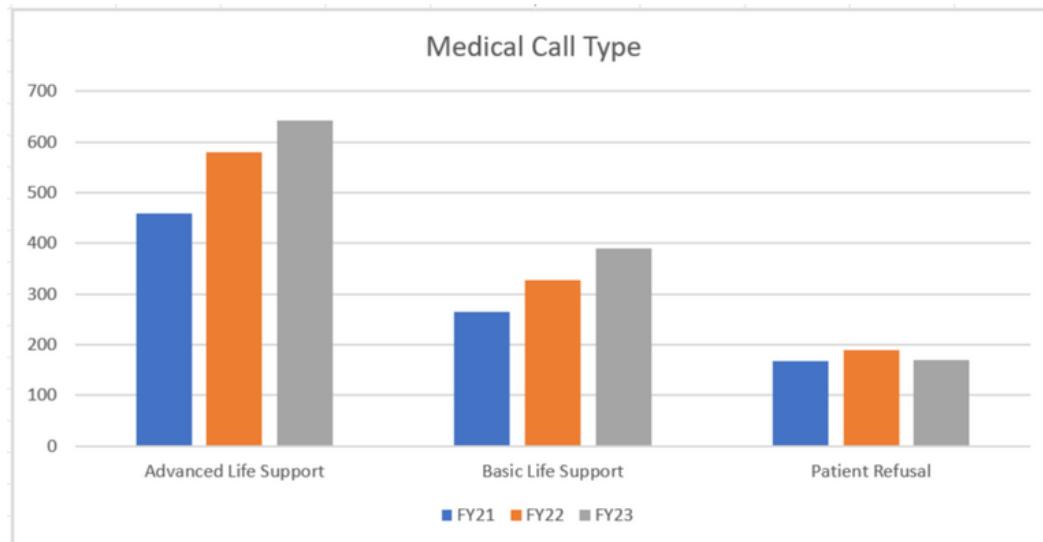
The following graph breaks down fires involving vegetation and brush fires.



Medical Call Type

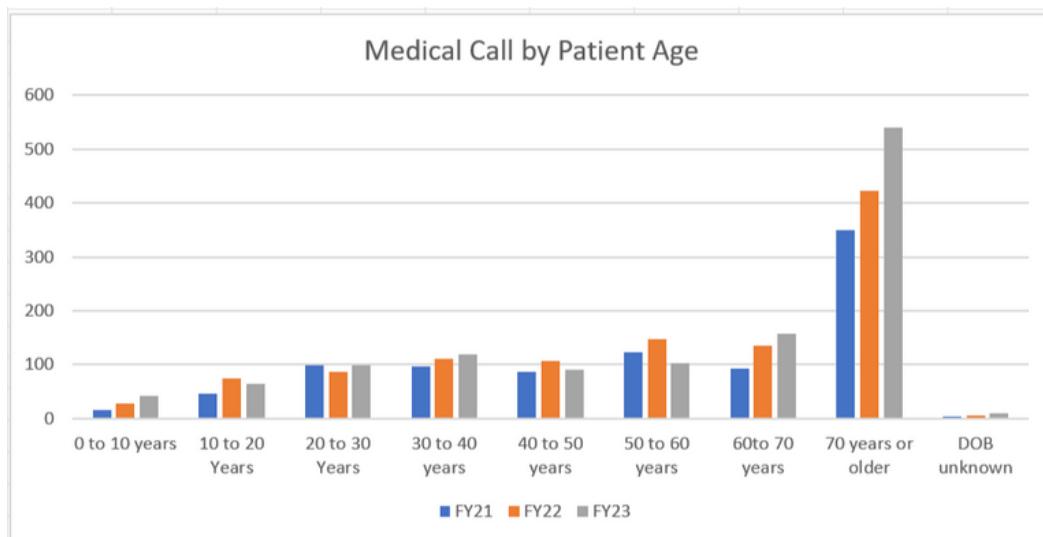
The following graph breaks down the medical call type for FY24:

- Advanced Life Support Care: Patient care requires advanced patient care such as intravenous, cardiac monitoring, and medication administration.
- Basic Life Support Care: Patient care requires basic care such as vital signs monitoring, bleeding control, and splinting.
- Patient refusal: The patient is evaluated for injuries or illness and refuses transport to the hospital.



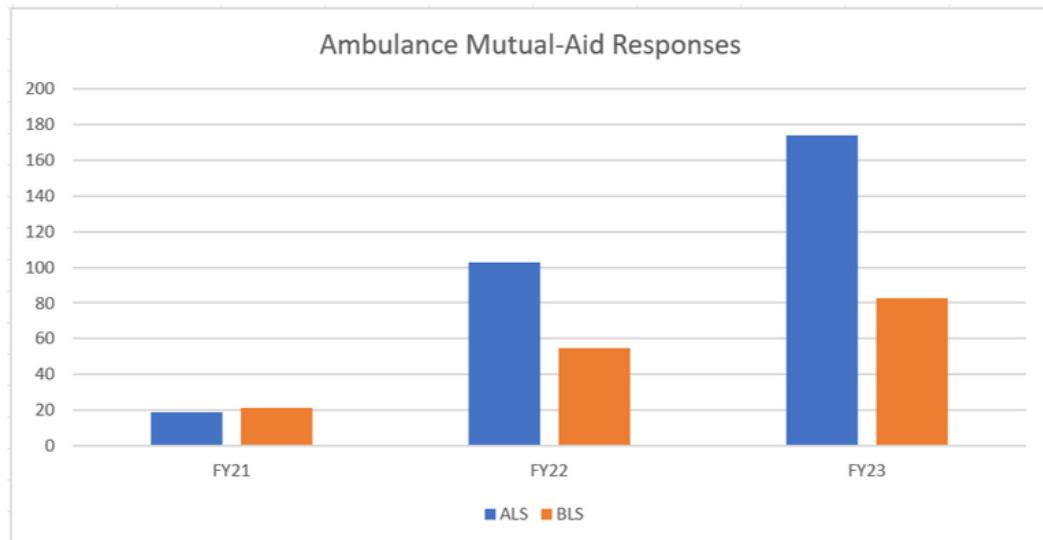
Medical Call Based on Patient Age

The following graph breaks down the average age of the patients who are treated by the Middleton Fire Department.



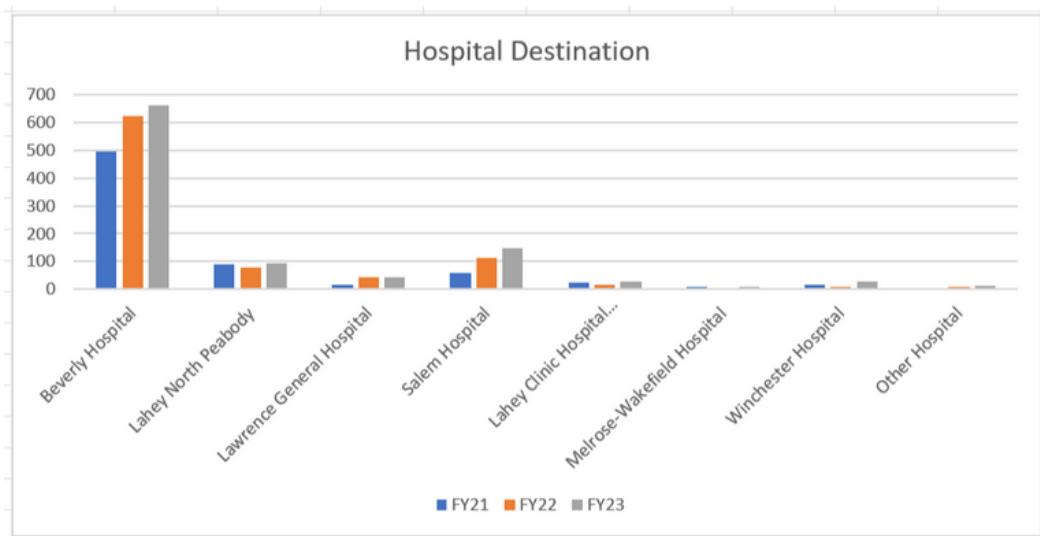
Mutual Aid Ambulance Responses

The following graph breaks down the ambulance mutual aid responses to neighboring communities



Hospital Destinations

The following graph breaks down which hospitals patients were transported to. "Other Hospital" included facilities such as Boston Hospitals, Addison Gilbert Hospital, Holy Family Hospital, and Anna Jacques.



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.

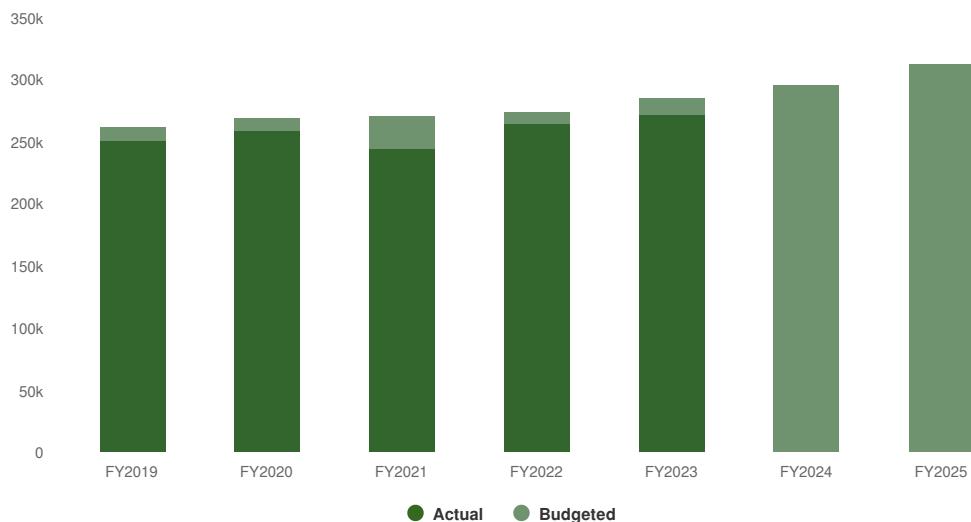
The department, along with members of the Town of Middleton Fire Prevention Bureau, also conduct annual inspections in accordance with Section 110 of the Massachusetts State Building Code of all multi-unit residential dwellings, schools, restaurants and other places of assembly to ensure that the basic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

Expenditures Summary

\$312,716 \$16,412

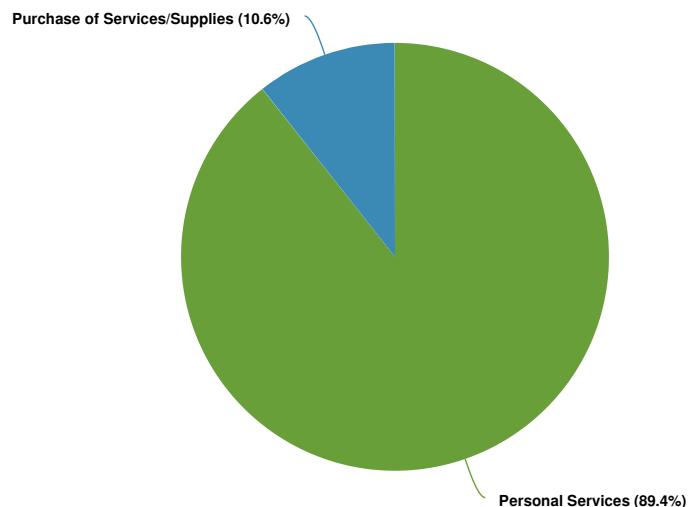
(5.54% vs. prior year)

Inspectional Services Proposed and Historical Budget vs. Actual

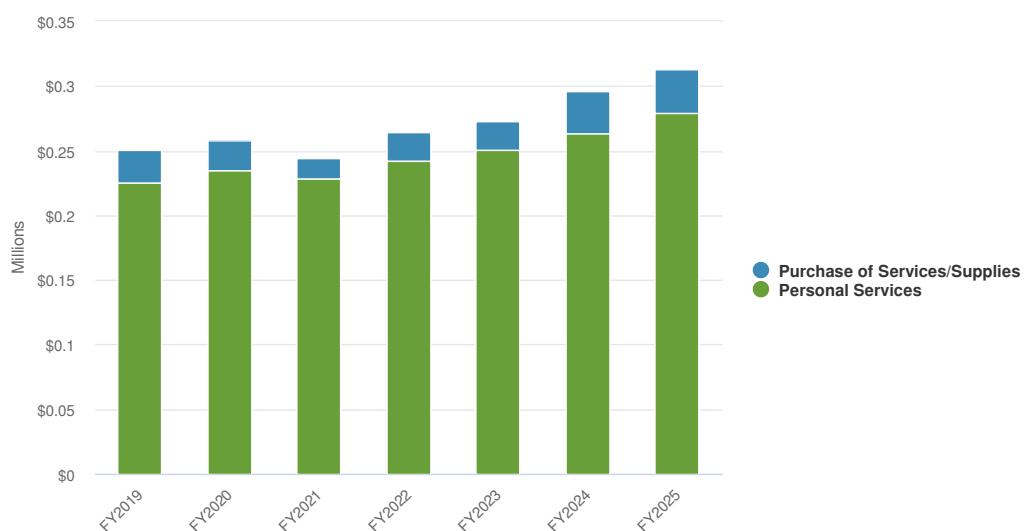


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Personal Services					
SALARIES & WAGES	\$54,392	\$55,797	\$54,498	\$64,472	\$9,974
DEPT. HEAD SALARY	\$90,631	\$95,727	\$98,135	\$101,465	\$3,330
PART TIME	\$96,862	\$99,164	\$110,421	\$113,529	\$3,108
Total Personal Services:	\$241,885	\$250,688	\$263,054	\$279,466	\$16,412
Purchase of Services/Supplies					
TRAINING AND EDUCATION	\$1,970	\$1,595	\$3,000	\$3,000	\$0
POSTAGE	\$144	\$620	\$0	\$0	\$0
COPIER/PRINTING	\$229	\$0	\$0	\$0	\$0
CONTRACTUAL SERVICES	\$3,000	\$3,000	\$8,000	\$8,000	\$0
OFFICE SUPPLIES	\$2,024	\$1,007	\$4,200	\$4,200	\$0
TRAVEL	\$13,034	\$13,808	\$14,400	\$14,400	\$0
OPERATING SUPPLIES	\$980	\$1,038	\$2,650	\$2,650	\$0
DUES,FEES, AND SUBSCRIPTIONS	\$1,145	\$610	\$1,000	\$1,000	\$0
Total Purchase of Services/Supplies:	\$22,526	\$21,678	\$33,250	\$33,250	\$0
Total:	\$264,412	\$272,366	\$296,304	\$312,716	\$16,412

Department FTE Count

FTE%	FY23	FY24	FY25
Building Commissioner	1.00	1.00	1.00
Administrative Assistant (1)	0.60	1.00	1.00
Local Assistant Building Inspector	1.00	1.00	1.00
Plumbing/Gas Inspector	1.00	1.00	1.00
Electrical Inspector	1.00	1.00	1.00
Alternate Inspectors (# employee not FTE%)	3.00	3.00	3.00

1. Administrative Assistant Position is shared with Zoning Board of Appeals a maximum of 3 hours per week.

Fiscal Year 2024 Accomplishments

- Continued the development and expanded the use of the Citizenserve Permitting Software.
- 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.
- Worked with the Administration to review the salaries of the Inspectional Staff as an extension of the Salary Study completed at the management level. This included one-time longevity adjustments for some of the inspectors.
- Completed the process of digitizing the department historical records.



Performance Measures

Permit Count	FY 21	FY 22	FY 23	FY 24 (to 12/31/23)
Building Permits (Includes Mechanical, Sheetmetal, & Cof O's)	536	638	617	239
Electrical Permits	260	279	292	113
Plumbing Permits	152	181	167	86
Gas Permits	145	202	152	89

Revenue Brought in by Department	FY 21	FY 22	FY 23	FY 24 (to 12/31/23)
Building Permits (Includes Mechanical, Sheetmetal, & Cof O's)	\$ 508,291	\$ 549,600	\$ 753,942	\$ 160,914
Electrical Permits	\$ 10,941	\$ 19,364	\$ 16,627	\$ 6,857
Plumbing Permits	\$ 4,190	\$ 6,190	\$ 3,875	\$ 2,965
Gas Permits	\$ 8,465	\$ 11,460	\$ 8,160	\$ 5,065

Fiscal year 2023 showed significant growth in revenue although the overall number of permits issued slightly decreased, this can be attributed to a couple of larger projects in particular the construction of the Kenworth Dealership and Sercide Building on Sharpners Pond Rd. This was a steady continuation of the strong growth seen in both FY 22 and FY 23. The first half of FY 24 has seen a drop in both the number of permits and revenue and although we have some significant projects working through the permitting process with the Zoning Board of Appeals they most likely will not permit if approved until FY 25.

Fiscal Year 2025 Goals and Objectives

- Prepare for the adoption of the 10th Edition of the Massachusetts State Building Code 780 CMR which will consist of :
 - IRC 2021 International Residential Building Code
 - IBC 2021 International Building Code
 - IMC 2021 International Mechanical Code
 - IEBC 2021 International Existing Buildings Code
 - IECC 2021 International Energy Conservation Code
- Work with the Town Planner to digitize the Zoning Board of Appeals historical records. These records are crucial in the day to day operation of the department.
- Work with the IT Staff and the outside vendor to begin the process of providing online access to our newly scanned historical property files
- As needed, provide technical assistance to the administration and the Municipal Facilities Building Committee as they begin the planning and design of the new facility.



Education

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

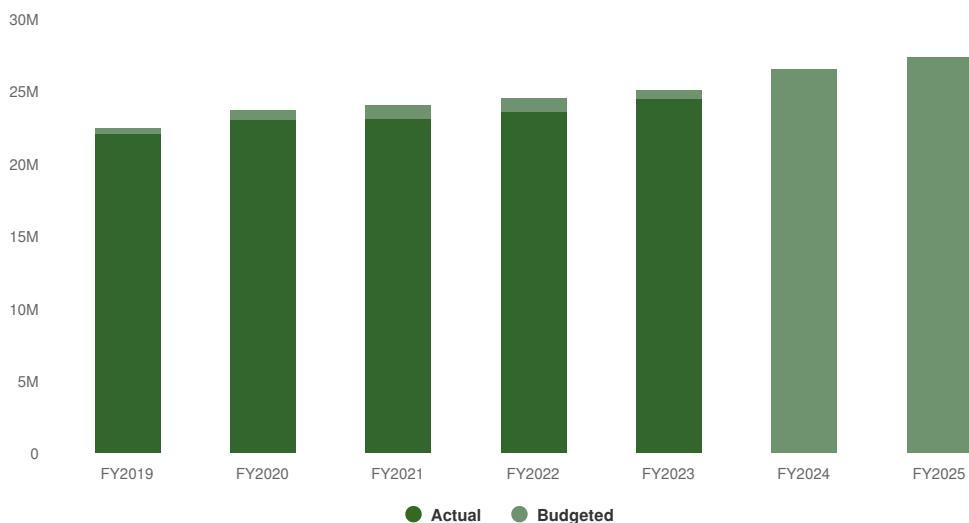
Expenditures Summary

\$27,398,521

\$903,164

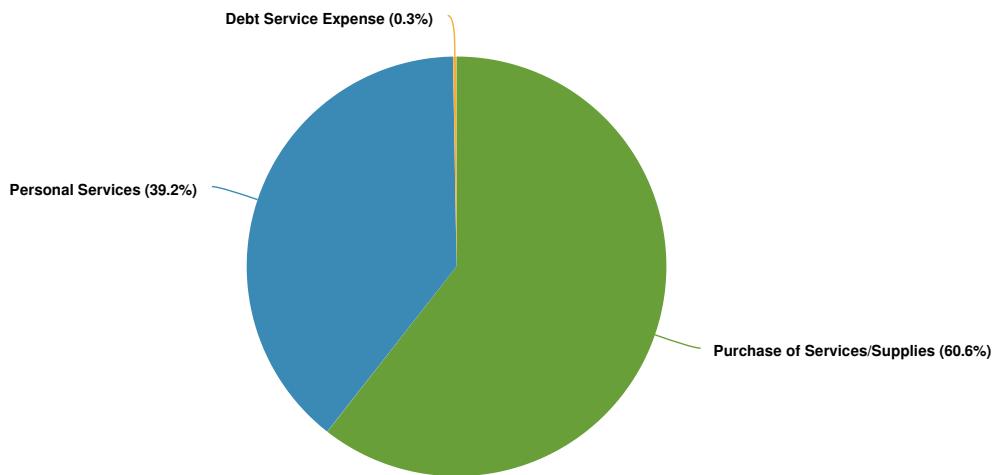
(3.41% vs. prior year)

Education Proposed and Historical Budget vs. Actual

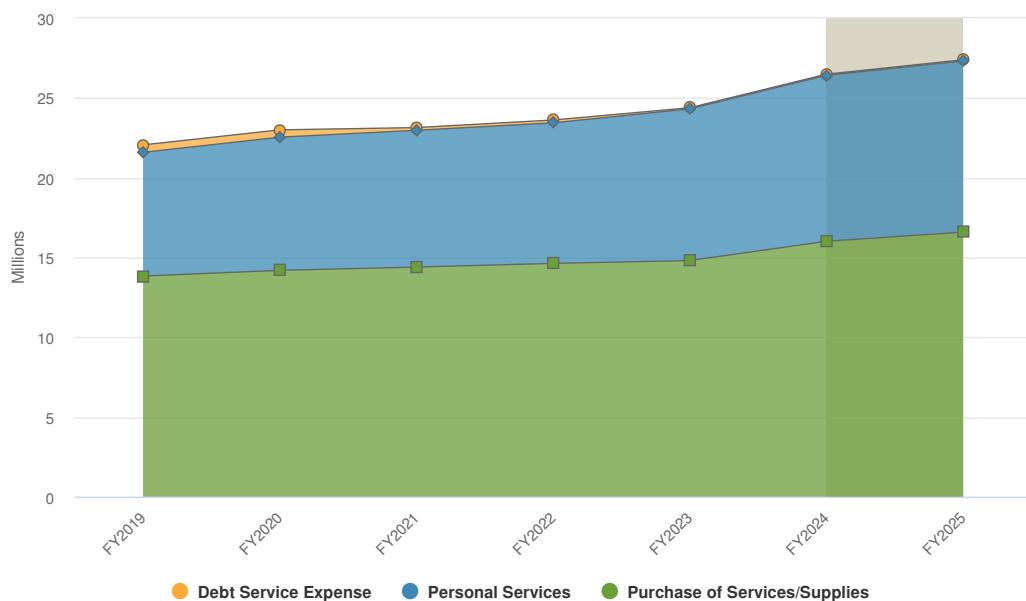


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Middleton Elementary Schools



Scott Morrison
Superintendent

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

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

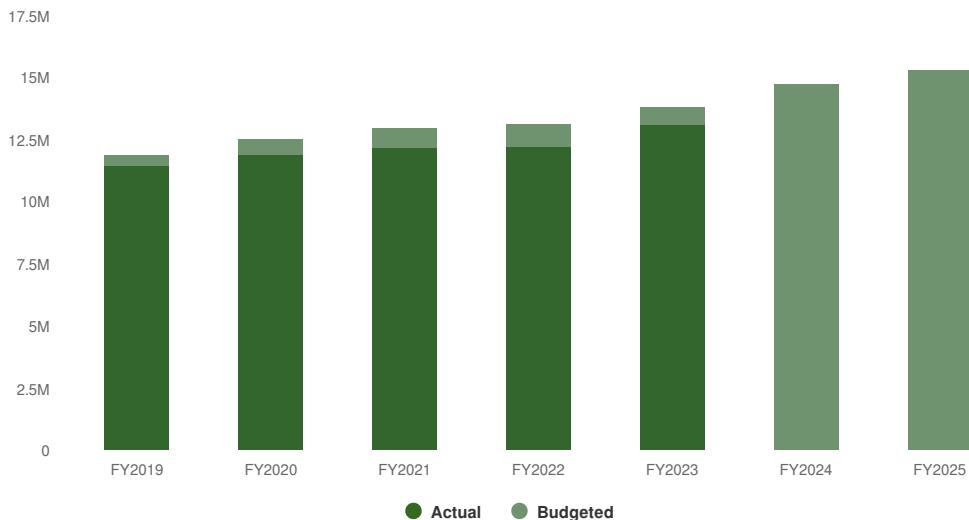
Please see the attached document at the end of this page for our detailed budget presentation.

Expenditures Summary

\$15,312,562 \$588,060

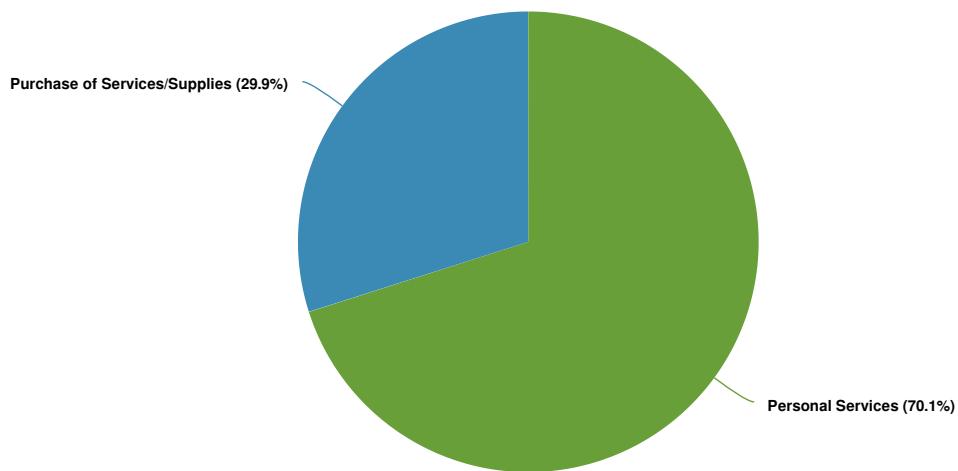
(3.99% vs. prior year)

Middleton Elementary Schools Proposed and Historical Budget vs. Actual

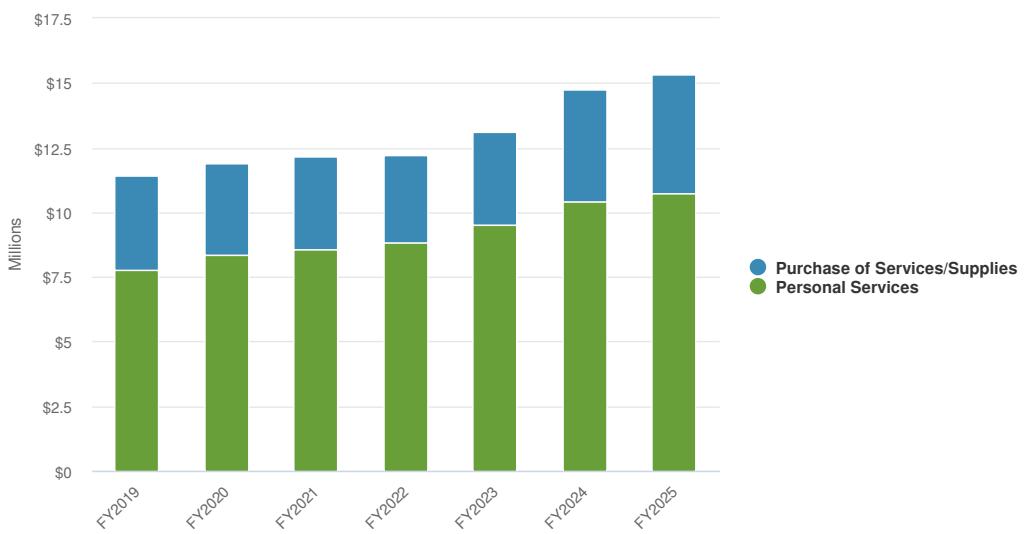


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Personal Services					
SALARIES & WAGES	\$8,815,208	\$9,514,773	\$10,411,344	\$10,732,460	\$321,116
Total Personal Services:	\$8,815,208	\$9,514,773	\$10,411,344	\$10,732,460	\$321,116
Purchase of Services/Supplies					
SUPPLIES	\$3,421,176	\$3,574,303	\$4,313,158	\$4,580,102	\$266,944
Total Purchase of Services/Supplies:	\$3,421,176	\$3,574,303	\$4,313,158	\$4,580,102	\$266,944
Total Expense Objects:	\$12,236,384	\$13,089,075	\$14,724,502	\$15,312,562	\$588,060

Proposed Operating Budget							
Fiscal Year: 2024 - 2025							
School District: Middleton Elementary Schools							
Budget Summary							
	FY22 Approved Budget	FY23 Actual	FY23 Approved Budget	FY23 Actual	FY24 Approved Budget	FY25 Proposed Budget	\$ Increase
Revenues							% Increase
Local Appropriation (Includes CH70 Funding)	13,154,590	12,834,030	13,796,430	13,716,877	14,724,501	15,973,452	1,248,951
94-142 Sp. Ed. Grant	137,000		137,000		137,000	137,000	-
Title I Grant	20,000		20,000		20,000	-	(20,000)
Circuit Breaker Grant	283,000		191,666		107,511	228,496	120,985
Early Childhood Grant	10,000		-		-	-	-
Early Childhood Special Education Grant (Fund Code 262)	9,500		9,500		9,500	9,500	-
Teacher Quality	1,400		1,400		1,400	1,400	-
ESSER III Grant			101,000		-	-	-
Pre-School Tuition	325,000		325,000		375,000	375,000	-
After School Tuition	-		-		-	-	-
Special Education Tuition	-		68,000		168,000	168,000	-
Food Service	-		-		-	-	-
Instrumental Music	25,000		25,000		25,000	25,000	-
Facility Rental	-		-		-	-	-
Total Revenues	13,945,490	12,834,030	14,674,996	13,716,877	15,957,912	16,917,848	1,349,936
Expenses							
Salaries	9,844,573	9,218,569	10,469,509	9,850,501	11,147,243	11,956,896	809,652
Professional Development	112,830	118,006	161,643	154,365	179,766	218,400	38,614
Admin, Educational, & Support	515,955	512,423	681,084	647,819	788,243	926,894	138,651
Supplies/Materials/Equipment/Services	49,700	15,861	57,875	25,075	52,175	46,175	(6,000)
In District Special Education Services (Non Salary - DW Only)	497,570	365,475	476,201	384,004	526,820	596,880	70,060
Transportation (Regular & Sp. Ed.)	240,370	266,857	240,033	262,649	256,042	295,104	39,062
Utilities	336,178	375,809	304,049	364,908	250,703	262,324	11,621
Facilities	1,887,888	1,718,708	1,960,692	1,807,532	1,950,680	2,180,668	249,988
Insurance (Beneficial & Non-Beneficial)	460,425	241,940	323,910	220,024	436,220	434,507	(1,713)
Total Operating Budget	13,945,490	12,834,030	14,674,996	13,716,877	15,957,912	16,917,848	1,349,936
Less: Applied Income	790,900	-	878,566	-	841,411	944,396	100,985
Total Local Appropriation Expenses	13,154,590	12,834,030	13,796,430	13,716,877	14,724,501	15,973,452	1,248,951
CHECK	13,154,590	12,834,030	13,796,430	13,716,877	14,724,501	15,973,452	1,248,951



Masconomet Regional School District



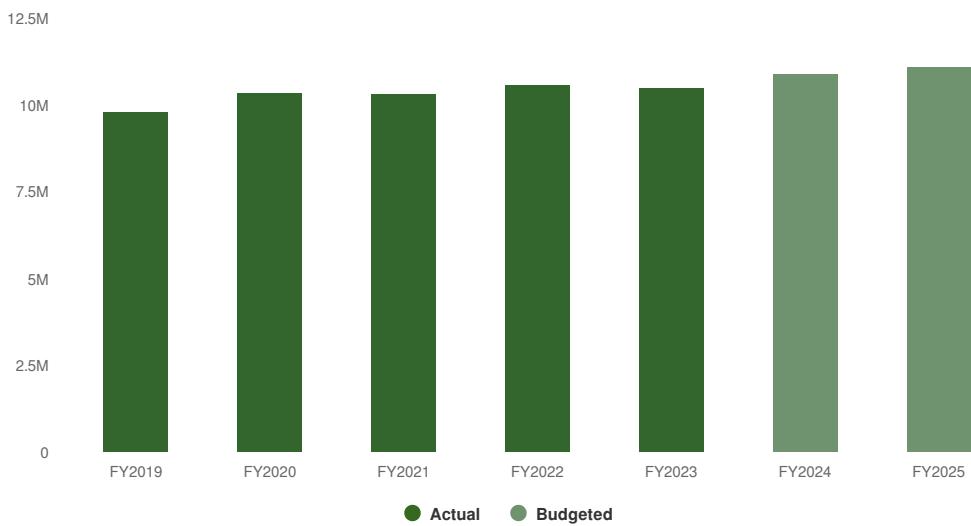
Michael Harvey
Superintendent

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

Expenditures Summary

\$11,103,806 **\$207,346**
(1.90% vs. prior year)

Masconomet Regional School District Proposed and Historical Budget vs. Actual



FY25 Budget Assessment by Town

BOXFORD	FY22	FY23	FY24	FY25	Chg \$	Chg %
Operating Assessment	\$ 10,773,426	\$ 11,131,422	\$ 11,917,575	\$ 12,379,417	\$ 461,842	3.9%
Capital Assessment incl Debt Service	\$ 105,545	\$ (183,169)	\$ 167,451	\$ 147,711	\$ (19,740)	-11.8%
Total Assessment	\$ 10,878,971	\$ 10,948,253	\$ 12,085,026	\$ 12,527,128	\$ 442,102	3.7%
MIDDLETON	FY22	FY23	FY24	FY25	Chg \$	Chg %
Operating Assessment	\$ 10,473,077	\$ 10,477,590	\$ 10,896,460	\$ 11,103,806	\$ 207,346	1.9%
Capital Assessment incl Debt Service	\$ 102,490	\$ (171,693)	\$ 150,162	\$ 135,586	\$ (14,576)	-9.7%
Total Assessment	\$ 10,575,567	\$ 10,305,897	\$ 11,046,622	\$ 11,239,392	\$ 192,770	1.7%
TOPSFIELD	FY22	FY23	FY24	FY25	Chg \$	Chg %
Operating Assessment	\$ 8,394,366	\$ 8,776,843	\$ 9,123,180	\$ 9,760,623	\$ 637,443	7.0%
Capital Assessment incl Debt Service	\$ 82,467	\$ (143,887)	\$ 131,437	\$ 116,704	\$ (14,733)	-11.2%
Total Assessment	\$ 8,476,833	\$ 8,632,957	\$ 9,254,617	\$ 9,877,326	\$ 622,709	6.7%
DISTRICT TOTALS	FY22	FY23	FY24	FY25	Chg \$	Chg %
Operating Assessment	\$ 29,640,869	\$ 30,385,855	\$ 31,937,215	\$ 33,243,846	\$ 1,306,631	4.1%
Capital Assessment incl Debt Service	\$ 290,502	\$ (498,748)	\$ 449,050	\$ 400,000	\$ (49,050)	-10.9%
Total Assessment	\$ 29,931,371	\$ 29,887,107	\$ 32,386,265	\$ 33,643,846	\$ 1,257,581	3.9%

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

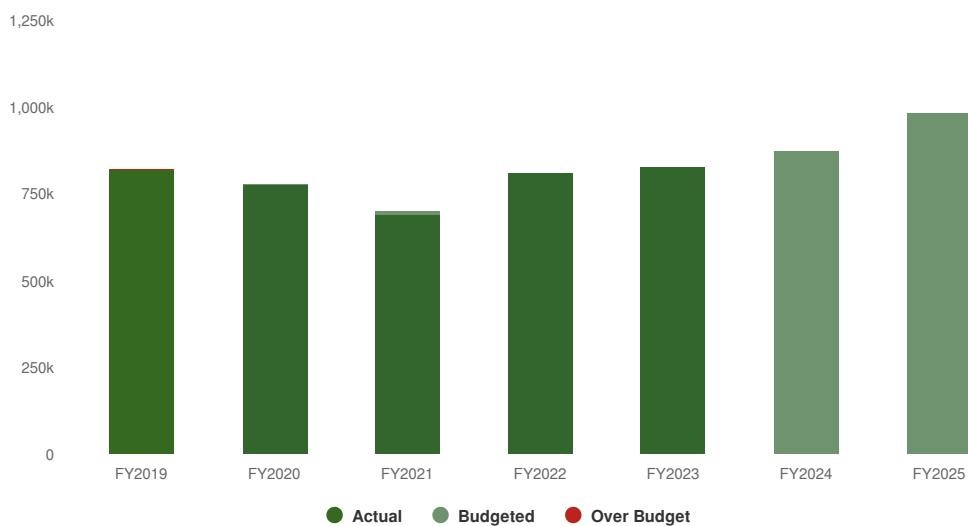


Heidi T. Riccio
Superintendent-Director

Expenditures Summary

\$982,153 **\$107,758**
(12.32% vs. prior year)

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



Operating Budget Assessment

Essex North Shore Agricultural and Technical School District
FY 2025 Preliminary Assessments

Community	1-Oct-23	Foundation			Above Minimum Assessment	Transportation Assessment	Debt Service Assessment	Capital Improvement Assessment	FY 2025 Preliminary Assessment	FY 25 Per Pupil Cost	FY 24 Per Pupil Cost	FY 25 % Incr (Decr)
		Enrollment	Required Minimum	Contribution								
		Enrollment Participation	Percentage	Contribution								
Beverly	198	14.123%	3,169,111		0	43,684	262,286	105,858	3,580,939	18,086	16,970	6.58%
Boxford	25	1.783%	399,014		0	5,515	33,113	13,364	451,006	18,040	17,249	4.59%
Danvers	239	17.047%	3,814,619		0	52,728	316,589	127,774	4,311,710	18,041	17,168	5.09%
Essex	18	1.284%	308,103		0	3,972	23,846	9,624	345,545	19,197	17,485	9.79%
Gloucester	99	7.061%	1,525,339		0	21,840	131,134	52,925	1,731,238	17,487	16,684	4.82%
Hamilton	25	1.783%	409,333		0	5,515	33,113	13,364	461,325	18,453	17,516	5.35%
Lynnfield	36	2.568%	581,700		0	7,943	47,692	19,248	656,583	18,238	17,163	6.26%
Manchester	13	0.927%	216,354		0	2,867	17,216	6,948	243,385	18,722	17,983	4.11%
Marblehead	25	1.783%	416,065		0	5,515	33,113	13,364	468,057	18,722	17,983	4.11%
Middleton	54	3.852%	898,700		0	11,915	71,538	28,872	1,011,025	18,723	17,674	5.93%
Nahant	14	0.999%	232,996		0	3,090	18,553	7,488	262,127	18,723	17,982	4.12%
Peabody	410	29.244%	5,120,765		0	90,454	543,106	219,196	5,973,521	14,570	13,946	4.47%
Rockport	13	0.927%	249,639		0	2,867	17,216	6,948	276,670	21,282	17,982	18.36%
Salem	169	12.054%	2,078,579		0	37,284	223,861	90,352	2,430,076	14,379	13,821	4.04%
Swampscott	23	1.641%	388,194		0	5,076	30,476	12,300	436,046	18,959	17,556	7.99%
Topsfield	25	1.783%	394,725		0	5,515	33,113	13,364	446,717	17,869	17,136	4.28%
Wenham	16	1.141%	256,740		0	3,529	21,190	8,552	290,011	18,126	17,346	4.50%
Total/Avg	1,402	100.000%	20,459,976		0	309,309	1,857,155	749,541	23,375,981	18,095	17,038	6.14%

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.

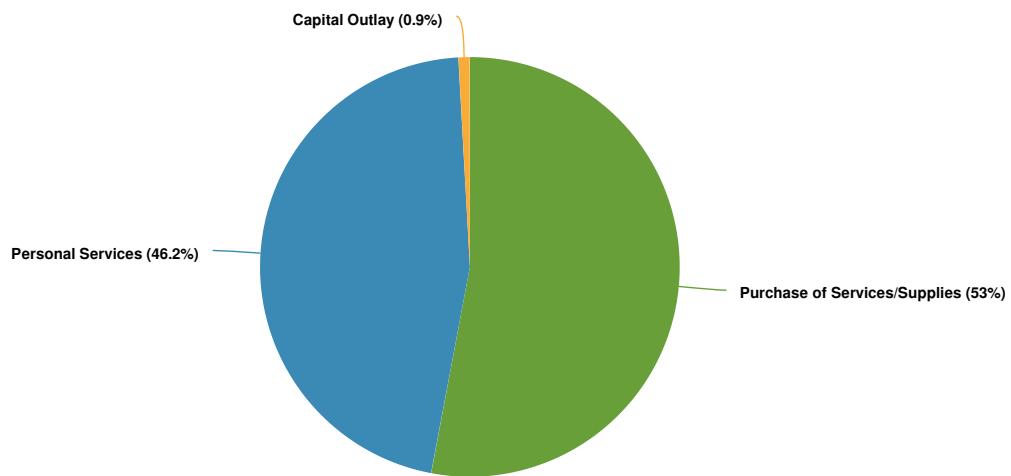
The Department works together as a team with other departments, boards, committees and residents to provide services to the community.

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.

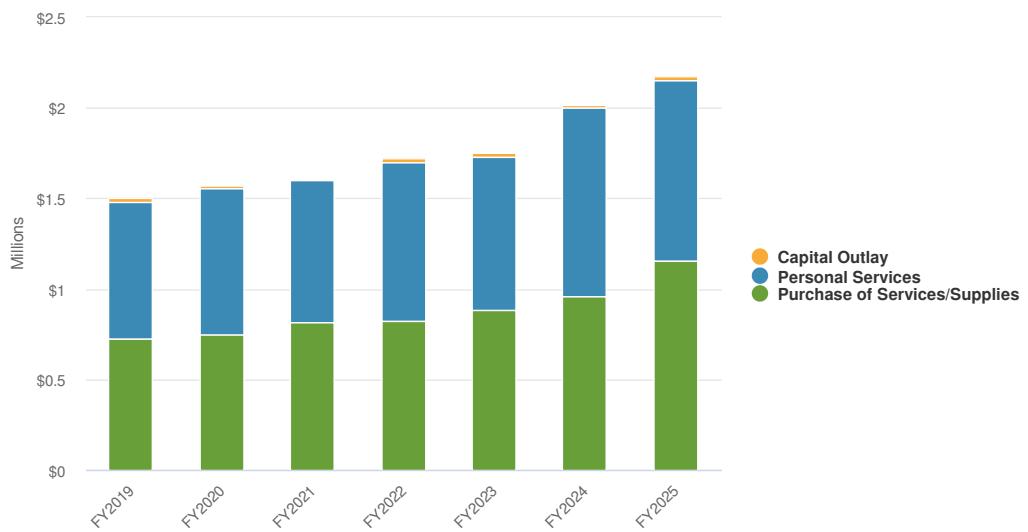
The Department is also responsible for all Water Distribution system O & M and regulatory compliance

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

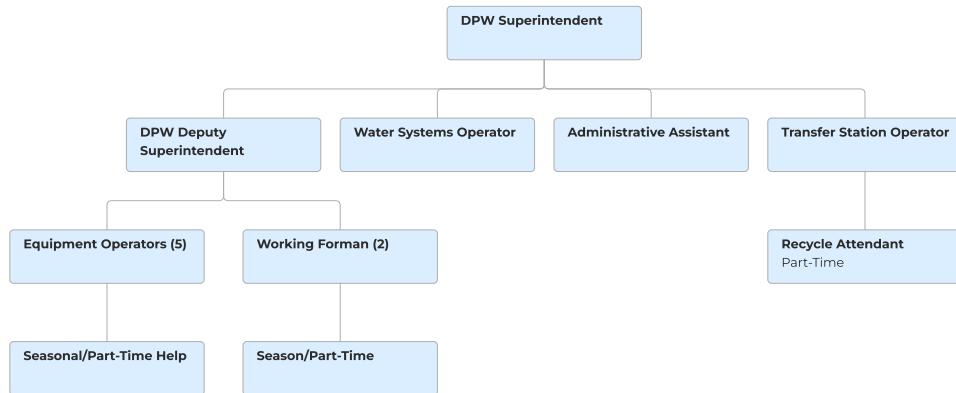


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Personal Services					
SALARIES & WAGES	\$544,986	\$501,561	\$635,926	\$589,986	-\$45,940
DEPT. HEAD SALARY	\$90,709	\$115,437	\$117,861	\$125,936	\$8,075
OVERTIME	\$12,881	\$16,465	\$34,933	\$34,933	\$0
PART TIME	\$19,928	\$38,941	\$39,000	\$39,000	\$0
CONTRACT ADJUSTMENTS	\$22,213	\$0	\$0	\$0	\$0
SNOW & ICE OVERTIME	\$48,767	\$40,608	\$50,500	\$52,520	\$2,020
SALARIES & WAGES	\$88,708	\$92,963	\$105,379	\$102,497	-\$2,882
OVERTIME	\$4,944	\$8,032	\$12,497	\$14,901	\$2,404
PART TIME	\$36,020	\$35,811	\$42,395	\$44,329	\$1,934
CONTRACT ADJUSTMENTS	\$6,769	\$0	\$0	\$0	\$0
Total Personal Services:	\$875,924	\$849,818	\$1,038,491	\$1,004,102	-\$34,389
Purchase of Services/Supplies					
ELECTRICITY	\$136	\$287	\$500	\$500	\$0
FUEL	\$1,000	\$1,200	\$1,200	\$1,200	\$0
EQUIPMENT REPAIR	\$3,961	\$9,153	\$5,000	\$10,000	\$5,000
ADVERTISING	\$331	\$399	\$500	\$500	\$0
TRAINING AND EDUCATION	\$2,292	\$17,851	\$10,000	\$10,000	\$0
POSTAGE	\$0	\$283	\$700	\$700	\$0
COPIER/PRINTING	\$0	\$0	\$800	\$800	\$0
ROAD SWEEPING	\$16,139	\$12,461	\$27,500	\$27,500	\$0
CATCH BASIN CLEANING	\$15,144	\$15,696	\$16,000	\$16,000	\$0
OFFICE SUPPLIES	\$2,523	\$2,603	\$3,000	\$3,000	\$0
SUPPLIES BUILDING MAINTENANCE	\$6,227	\$6,687	\$7,000	\$7,500	\$500
GAS AND OIL	\$1,200	\$1,200	\$1,200	\$1,200	\$0
LANDSCAPING / TREE PLANTINGS	\$3,832	\$4,074	\$3,700	\$5,000	\$1,300
TREE REMOVAL	\$16,120	\$20,846	\$20,000	\$40,000	\$20,000
PARK EXPENSES	\$20,395	\$20,110	\$20,000	\$26,500	\$6,500
PEST CONTROL FULLER	\$6,984	\$7,240	\$7,000	\$7,500	\$500
DRAINAGE	\$8,507	\$7,375	\$8,000	\$8,000	\$0
SIGNS	\$3,101	\$2,831	\$4,000	\$4,000	\$0
PATCHING	\$8,904	\$6,238	\$8,000	\$8,000	\$0
STONE SEALING	\$20,000	\$20,000	\$20,000	\$20,000	\$0
OPERATING SUPPLIES	\$2,938	\$3,320	\$3,600	\$4,000	\$400
SMALL TOOLS STREET STRIPING	\$18,886	\$26,368	\$30,000	\$40,000	\$10,000
STREET LIGHTS	\$33,180	\$28,656	\$35,000	\$35,000	\$0
GUARD RAIL	\$8,500	\$0	\$8,500	\$8,500	\$0
DUES,FEES, AND SUBSCRIPTIONS	\$443	\$454	\$500	\$500	\$0
ROAD MACHINERY MAINTENANCE	\$74,828	\$78,987	\$79,000	\$80,000	\$1,000
PURC.SERVS.CONTR.SNOW REMOVAL	\$113,712	\$98,281	\$98,400	\$140,000	\$41,600
SUPPLIES SNOW REMOVAL FUEL	\$19,081	\$15,883	\$22,000	\$22,000	\$0
SUPPLIES SNOW BLADES	\$1,381	\$1,303	\$2,500	\$5,000	\$2,500
SUPPLIES SALT	\$84,638	\$101,831	\$75,000	\$87,000	\$12,000
SUPPLIES SAND	\$6,302	\$5,784	\$12,000	\$12,000	\$0
SUPPLIES REPAIRS	\$28,803	\$21,900	\$30,000	\$33,000	\$3,000
ELECTRICITY	\$3,833	\$4,251	\$4,100	\$4,100	\$0
EQUIPMENT REPAIR	\$3,697	\$5,279	\$6,000	\$21,000	\$15,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
CONTRACTUAL SERVICES	\$172,518	\$190,112	\$229,236	\$220,500	-\$8,736
GAS AND OIL	\$32,055	\$34,425	\$34,600	\$39,600	\$5,000
MONITORING WELLS LANDFIELD	\$57,200	\$63,000	\$66,150	\$140,000	\$73,850
LANDFILL CAPPING MAINTENANCE	\$8,200	\$8,200	\$8,000	\$10,000	\$2,000
RECYCLING AREA MAINTENANCE	\$19,524	\$36,762	\$52,000	\$52,000	\$0
Total Purchase of Services/Supplies:	\$826,515	\$881,329	\$960,686	\$1,152,100	\$191,414
Capital Outlay					
CAPITAL OUTLAY RESURFACE RDWYS	\$18,257	\$18,692	\$19,000	\$19,000	\$0
Total Capital Outlay:	\$18,257	\$18,692	\$19,000	\$19,000	\$0
Total:	\$1,720,697	\$1,749,838	\$2,018,177	\$2,175,202	\$157,025

Organizational Chart



Department FTE Count

FTE%	FY23	FY24	FY25
DPW Superintendent	1.00	1.00	1.00
DPW Deputy Superintendent	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Water Systems Operator	1.00	1.00	1.00
Equipment Operator	5.00	5.00	6.00
Working Foreperson	2.00	2.00	1.00
Transfer Station Attendant (FT)	1.00	1.00	1.00
Recycle Attendant (PT)	1.20	1.20	1.20
Seasonal/Part-Time Help	1.35	1.35	1.35



Fiscal Year 2024 Accomplishments

- Ken Gibbons will be retiring after 36 years of dedicated service to Middleton. He will be missed. We congratulate him and thank him for his service.
- Recruiting, hiring and training of many new employees.
- Employee training to acquire CDL & Hoisting licenses.
- Annual infrastructure O&M such as: drainage repairs, street sweeping, traffic line painting, catch basin cleaning, plowing and deicing.
- Annual O&M on roads, public grounds, cemeteries, Transfer Station, trees, water distribution system, etc.
- Use of State and local funds to mill, pave and repair structures on James Avenue, Sgt. Roode Lane and Erin Way.
- Infrared patch repairs on many areas throughout the Town.
- Guardrail replacement on Essex Street.
- Hydrant repairs/replacement, and water system annual maintenance & flushing.
- Finish Peabody Street bridge repair design and award bid. Repairs are scheduled to begin in the spring of 2024.
- Purchased a new F-250 pickup and a 1-ton dump truck.
- Begin design for future water main "looping" projects on Essex Street/DeBush Avenue, as well as Liberty Street. **ARPA & Water Enterprise Funds to finance both**
- Continue to work with state/local officials on future infrastructure improvements on Route #114 and bridge on Maple Street.
- SWAC (Solid Waste Advisory Committee) - Much discussion about refuse/recycling issues and costs.

Fiscal Year 2025 Goals and Objectives

- Continue to recruit, hire and train new employees, as our staff is continually changing due to retirements and so on.
- Use state and local funds for roadway and sidewalk construction and improvements.
- Bid, award and oversee construction of Boston Street sidewalk from Wildwood Road to Elm Street.
- Oversight of the Peabody Street bridge improvements.
- Continue design work for water system improvements and prepare for construction.
- Work with Town Departments during the construction and transition to the new municipal building.
- Continue to work with Massachusetts Department of Transportation (Mass DOT) on future bridge replacement projects.
- Continue the department's efforts to work as a team during changing times while still providing outstanding service to our residents.
- Continue to work on the Inter-Municipal Agreement with Danvers to update language.



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	FY20 Actuals	FY21 Actuals	FY22 Actuals
Trash Hauled to Covanta (tons)	2,355	2,173	1,937
Recycles Materials (tons)	619	636	493

****2023 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	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals
Number of Interments	53	51	39	50

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 town's 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

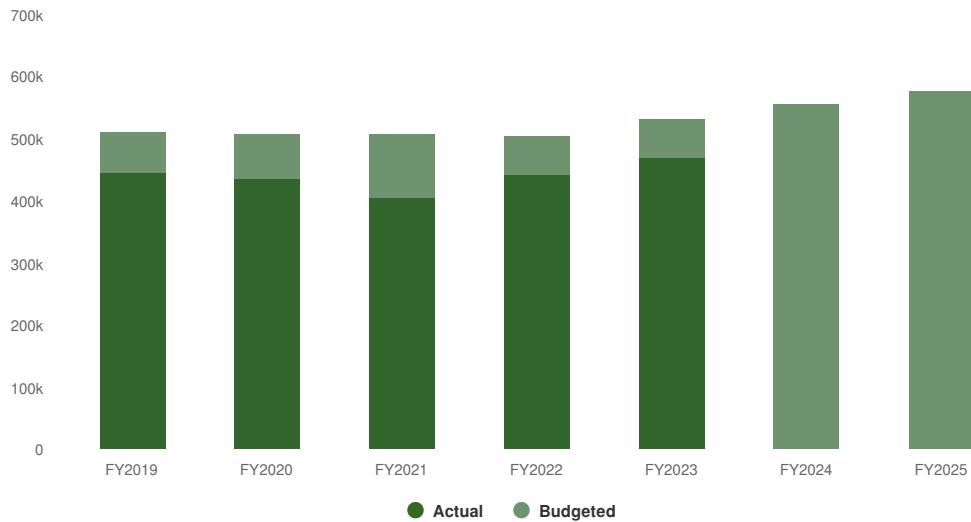
Summary page for all departments in the Health and Human Services category. View departments and divisions within this category for more information.

Expenditures Summary

\$576,954 **\$19,206**

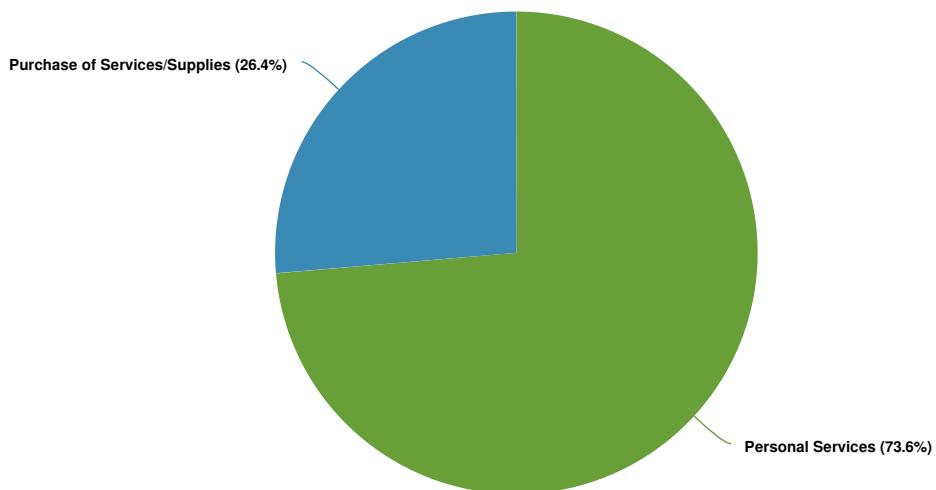
(3.44% vs. prior year)

Health & Human Services Proposed and Historical Budget vs. Actual

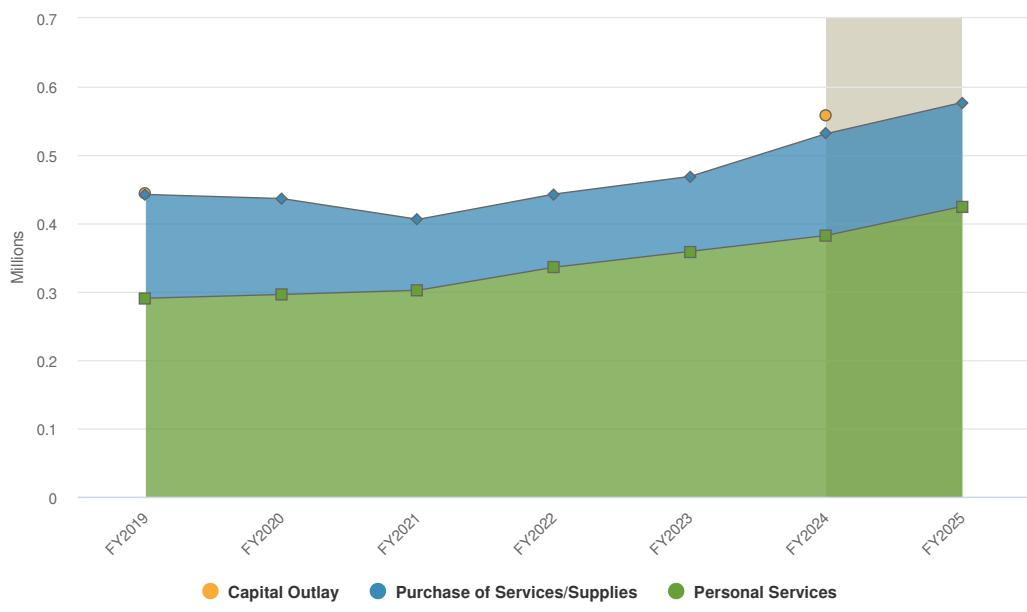


Expenditures by Expense Type

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.

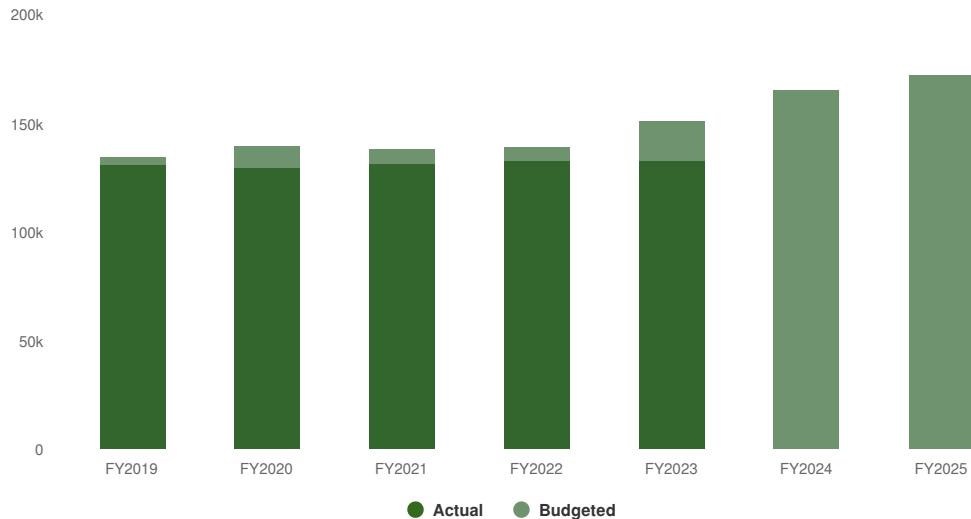
The Health Department supports the 10 essential functions of public health that include:

- 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

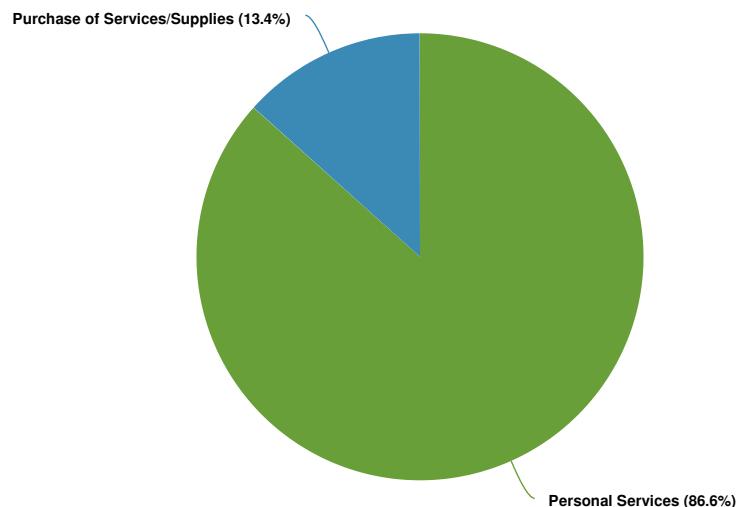
\$172,454 **\$6,814**
(4.11% vs. prior year)

Health Department Proposed and Historical Budget vs. Actual

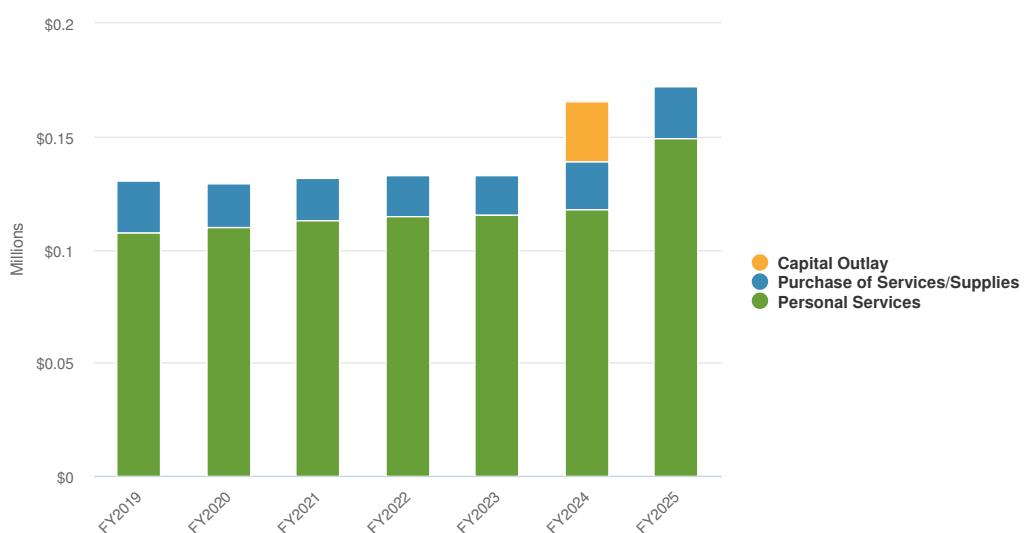


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Personal Services					
SALARIES & WAGES	\$18,229	\$13,302	\$20,016	\$20,534	\$518
DEPT. HEAD SALARY	\$96,539	\$102,203	\$98,072	\$101,415	\$3,343
PART-TIME	\$0	\$0	\$0	\$27,455	\$27,455
Total Personal Services:	\$114,767	\$115,506	\$118,088	\$149,404	\$31,316
Purchase of Services/Supplies					
CONSULTANT OTHER	\$5,661	\$3,314	\$6,500	\$7,300	\$800
ADVERTISING	\$0	\$0	\$150	\$350	\$200
COMMUNITY HEALTH SERVICE	\$8,443	\$7,636	\$8,000	\$8,000	\$0
TRAINING AND EDUCATION	\$1,734	\$2,749	\$2,000	\$2,500	\$500
POSTAGE	\$0	\$95	\$150	\$150	\$0
COPIER/PRINTING	\$430	\$180	\$500	\$500	\$0
OFFICE SUPPLIES	\$407	\$378	\$750	\$750	\$0
OTHER SUPPLIES	\$91	\$503	\$500	\$500	\$0
TRAVEL	\$538	\$1,611	\$1,500	\$2,000	\$500
DUES, FEES, AND SUBSCRIPTIONS	\$888	\$690	\$1,000	\$1,000	\$0
Total Purchase of Services/Supplies:	\$18,191	\$17,155	\$21,050	\$23,050	\$2,000
Capital Outlay					
Opioid Settlement Funds	\$0	\$0	\$26,502	\$0	-\$26,502
Total Capital Outlay:	\$0	\$0	\$26,502	\$0	-\$26,502
Total:	\$132,958	\$132,660	\$165,640	\$172,454	\$6,814

Organizational Chart



Department FTE Count

FTE%	FY23	FY24	FY25
Public Health Director	1.00	1.00	1.00
Public Health Nurse	0.20	0.20	0.20
Administrative Assistant (1)	0.23	0.23	0.23
Tri town Health Inspector- grant funded			0.75
Tri Town Social Worker- grant funded			0.75
Tri Town Schedule Coordinator- grant funded			0.475

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

Fiscal Year 2024 Accomplishments

- **Opioid Abatement Settlement:** The Opooid Abatement Settlement Round Table was initiated on January 10th, 2023. Municipal leaders from the Tri town which included police and fire, community members, Stephen Jesi from Police Assisted Addiction and Recovery Initiative (PAARI) , Tri town council members, as well as a physician from Middleton Family Medicine attended. Initially, our meetings were once a month and held at the library or Fuller Meadow School. We currently meet every other month. Stephen Jesi provided information regarding the PAARI initiative. We were able to initiate the membership of Boxford, Middleton and Topsfield's police and fire as members of PAARI. PAARI provides training, strategic guidance, support and resources to help law enforcement agencies nationwide create non-arrest pathways to treatment and recovery. With our settlement funds, of \$47,000 for fiscal years 2023 and 2024, we were able to purchase 30 SAMBOXs, which are heavy duty plastic boxes that attach to the wall. The SAMBOXs contain 2 doses of Narcan, a face mask and a step-by-step guide for administration. SAMBOXs are located in public buildings, Essex Sport Center and food establishments throughout the community. Doug LeColst, the Middleton Fire Chief, agreed to install a sharp drop-off box beside the Fire Department. We plan on offering sharp containers for no cost to Middleton residents once the sharps drop off box is installed. A thank you to the DPW for installing the concrete pad to house the sharp drop-off box.
- **Nursing:** The Public Health Nurse (PHN) Patti McDonough RN, M. Ed., administered over 100 influenza vaccinations to the public and to home-bound individuals. Patti also offered the Shingle's vaccine to the town employees. With perseverance and patience, Patti is in the final stretch of receiving Medicare reimbursement status for the town through PECOS (Provider, Enrollment, Chain, and Ownership System). This has been a tedious and daunting task working with the web platform and customer service people. She provides submissions to the COA (Council on Aging) monthly newsletters. She completes the mandate from the MDPH.
- (Massachusetts Department of Public Health) for surveillance on communicable diseases, which includes TB. Fortunately, she enrolled the Health Department in the CNPP (Community Naloxone Purchasing Program). This program provides free narcan to our community.
- **Public Health Excellence Grant Award:** The Tri-Town Health Departments is receiving the State Public Health Excellence (PHE) Grant Award that is providing \$336,000 for the 2024 fiscal year to strengthen and reinforce the public health workforce in the tri town communities. Currently, the grant funds a 30-hour Tri town Public Health nurse and a 30-hour Tri town Health Inspector. The grant deliverable for this coming year is to hire a 30-hour Social Worker and a 19-hour Schedule Coordinator. Both positions will assist the Health Departments in meeting deliverables and enhance public health efforts and programs for the residents within the three towns (Middleton, Topsfield and Boxford). We were fortunate to hire Connor Galvin, as our Tri town Health Inspector. He is a graduate from UMASS Lowell with an undergraduate degree in Public Health. He is energetic and enthusiastic about his new position.
- **Update and New BOH Regulations:** The BOH approved Certified Pulmonary Resuscitation (CPR) in lieu of choke safety for all food licenses in Middleton. We were able to provide free CPR classes to food establishments who need to apply for an annual food license. There were 6 classes in total offered by the Middleton Health Department. New regulations for permanent makeup under the regulation of Body Art, were accepted by the BOH.
- **Capital Budget:** Complete Capital budget project of boxing, labeling and sending the conservation and septic files to E Biz for scanning by the end of the fiscal year.



Fiscal Year 2025 Goals and Objectives

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

- **Organizational Goal:** Provide an instructor's class for the Health Department from the American Heart Association in Heartsaver CPR (Cardiopulmonary Resuscitation).
Objective: Having CPR instructors on staff would ensure there would be easy access to classes. Ensure staff at local restaurants, clubs and churches, are able to provide the Heimlich Maneuver, narcan administration and CPR to a person in need.
- **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). Find office space in a collective area to house the Tri town Inspector, Tri town Social Worker, Tri Town Schedule Coordinator, Public Health Nurse, Administrative Assistant and Director.
- **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. This fiscal year our deliverables will be hiring a Tri town Social Worker and Tri town Schedule Coordinator.
- **Organizational Goal:** Transfer the Public Health Excellence Grant host community from Topsfield to Middleton
Objective: To be able to meet the deliverables for the grant, such as the building of the infrastructure of positions for the Tri town Health Departments to include a social worker and scheduling coordinator.
- **Organizational Goal:** To review and update Middleton's Tobacco Regulations to meet and or exceed the state regulations.
Objective: Provide current Tobacco Regulations to the BOH (Board of Health) for a hearing. Utilize the state agent, Ron Beauregard from Healthy Communities Tobacco Control Program, for insight on updating regulations for Middleton.
- **Organizational Goal:** To advertise, interview and train a Tri town Social Worker and Tri town Schedule Coordinator
Objective: ready new staff, so they can work to their fullest potential.

Performance Measures

Metrics	FY 23 Actuals	FY 24 (in progress)	FY 25 Projected
Septic Systems reviewed, permitted, inspected	30	40	44
Domestic/ Irrigation wells		5	6
Youth Vaccinations	30	30	33
Adult Vaccinations	195	70	77
Total Vaccinations	225	100	110
Flu Clinics	4	4	4
Food Establishments	63	55	57
Food Inspections	91	120	124
Mobile Food Licenses	5	5	5
Temporary Food Licenses	13	15	17
Septic Installers	25	28	30
Trash Haulers	10	10	11
Tobacco Licenses	13	14	14
Swimming Pool Licenses/ inspections	11	11	11
Recreational Camp Inspection	1	1	1



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. The COA gathers and disseminates resource information 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.

Preparing for next steps: Growing into a new building!

The COA would like to thank the Town of Middleton for supporting its growth and approving its expansion into the new community center. More than 44% of the Middleton population is over 50, according to the American Community Survey in 2020, and this number continues to grow. The COA is proud to focus on providing a variety of opportunities to all residents in this age group, by supporting their journey of healthy aging. This involvement may be as a participant, volunteer, facilitator or in the form of services.

As we learned in our Community Needs Assessment, the trends of aging predict that by 2030, **more than 1 in 3 residents in Middleton will be over the age of 60, representing** over 34% of the overall population. It is clear by the community's investment in a new center, that the COA's mission for providing healthy aging, honoring our experienced generation, and preserving the *Middleton Way*, is a priority for the town. When I refer to the *Middleton Way*, I am referencing the cultural value of togetherness as a community. Historically, Middleton residents have come together to celebrate and support the overall well-being of the community. This facility will be a great way to centralize and physically represent this core value and preserve prioritizing community.

The COA continues to nurture this core value of togetherness in its everyday operations. Our current parking lot parks 18 cars comfortably. Through the use of shuttle services, carpooling and strategic planning in program scheduling, our programs continue to increase. In FY 22 the COA serviced 1,901 participants with 901 programs. These numbers increased in FY 23, with 1,344 participants and 1,589 programs. We also service unidentified members who we capture as guest. These programs provide anonymity to create comfort for the participant due to the sensitive nature of the program or service it entails.

Department Heads continue to get involved: No silos!

The Middleton COA would like to express gratitude for the continued involvement of Town Departments for their involvement in our newsletter and presence at our center. Throughout the years the presence of the Health Department, Veteran's Services, Flint Public Library, Fire and Police, and Town Administration at the COA has remained consistent. A natural fit for collaboration, as our population served overlaps, the Department Heads of these Town Departments have continued to share resources and provide support to the COA in our effort to expand our services.

In addition, the following departments, Town Finance, the Clerk's Office, Inspections and Building Department, guide and ensure the COA meets the expectations required of us to operate. The collaboration does not end there. The Town Planner, Conservation Agent, Town Assessor and the Middleton Schools, have all offered programs, newsletter articles and pertinent information to our seniors. Togetherness, as a core value of the community, continues to shine brightly in our small town of great opportunities.

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

Year after year, the COA's budget continues to be supplemented by community support, donations from individuals, businesses (for example: Brother's Deli, TruView Financial, Turkey Trot, Salem Metal, and the Century House) and grantors such as New England Biolabs and the Cultural Council. This support has provided funds for programming and gift cards that assist our seniors and help offset the overwhelming increase in groceries and gas. The Friends of the Council on Aging continue to expand their fundraising efforts. From an annual mailing to annual community events like the yard sale and dance party, the friends capitalize on togetherness in their fundraising efforts.



The Friends of the COA continue to achieve their goal to fund all veterans, health and wellness, learning programs and excursions. In addition, they have increased the amount of annual gift card donations, trips to the theater and monthly program initiatives. They continue to expand their offerings by adding a weekly art program and increasing the weekly chair fitness offerings.

In addition to fundraising, the COA received level funding from the state for the Title III C Grant (for meals both congregate and home delivered) and an increase in funding through the Formula Grant. The Title III B grant (outreach) did experience a decrease in funding. We are grateful to AgeSpan and The Executive Office of Elder Affairs for their continued support to supplement services that continue to experience an increase in demand.

The Middleton Cultural Council funded the COA by providing funding for additional learning programs for our seniors. These programs promote healthy cognitive functioning, socialization and a sense of belonging.

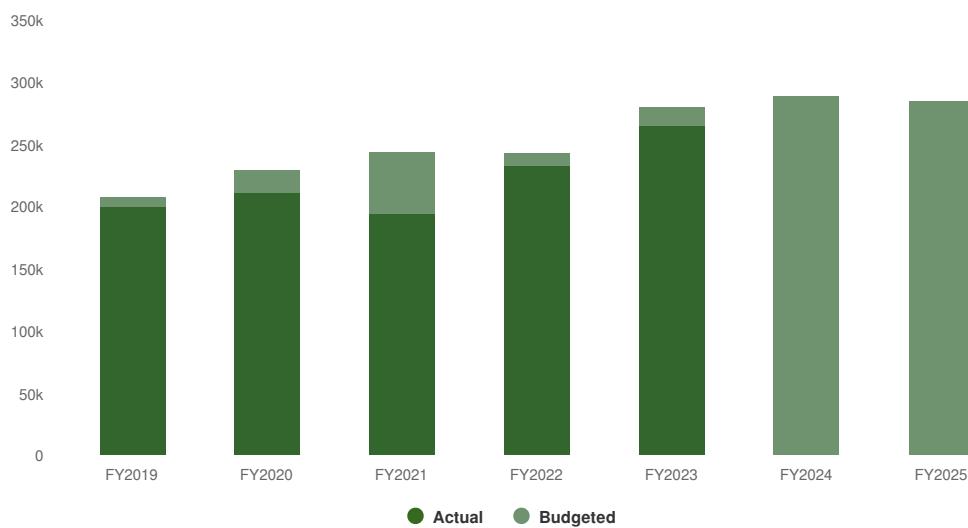
We are grateful to those individuals, businesses, organizations, and state support agencies for their continued support.

Title III B Outreach	Title III C Nutrition	Formula Grant	Middleton Cultural Grant Lifelong Learning
10/1/23-9/30/24	10/1/23-9/30/24	7/1/23-6/30/24	1/1/23-12/30/23
\$14,000	\$14,916	\$36,162	\$1,515

Expenditures Summary

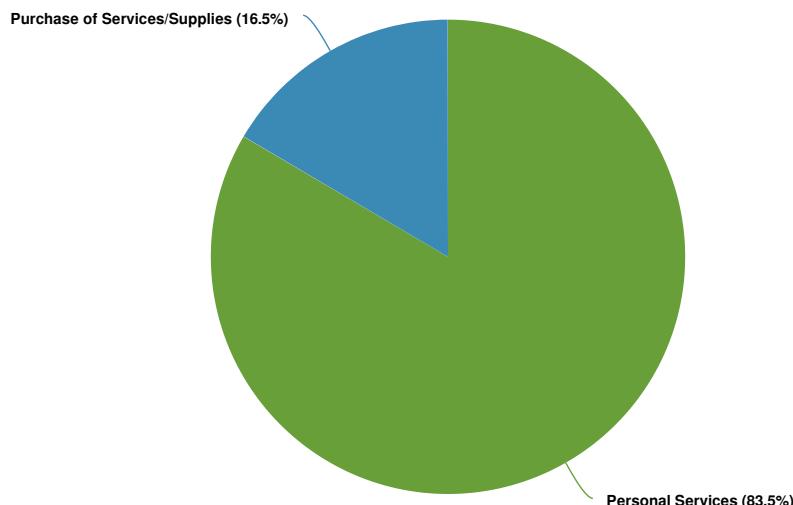
\$285,339 **-\$4,391**
(-1.52% vs. prior year)

Council on Aging Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Purchase of services:

- Reduced mileage for HDM, Director and Asst. Director because we are using the explorer more and the Director and Assistant Director are trending lower.
- More outreach - higher mileage reimbursement
- The mailing and printing line items moved. The following moved to other supplies: newsletter/bulk mailing; rolls of stamps; marketing needs. Postage permit (renewal) moved to dues, fees, subscriptions.

Supplies:

- Moved office supplies to the other supplies budget line.
- Other supplies increased due to the additions of the following line items: newsletter/bulk mailing; rolls of stamps; marketing needs; office supplies.

Professional Development

- The dues, fees, subscriptions line item increased as a result of adding the postage permit (renewal) to this line item.

The re-organization of the budget line items simplifies and organizes the COA budget, allowing for a clearer explanation of expenditures.

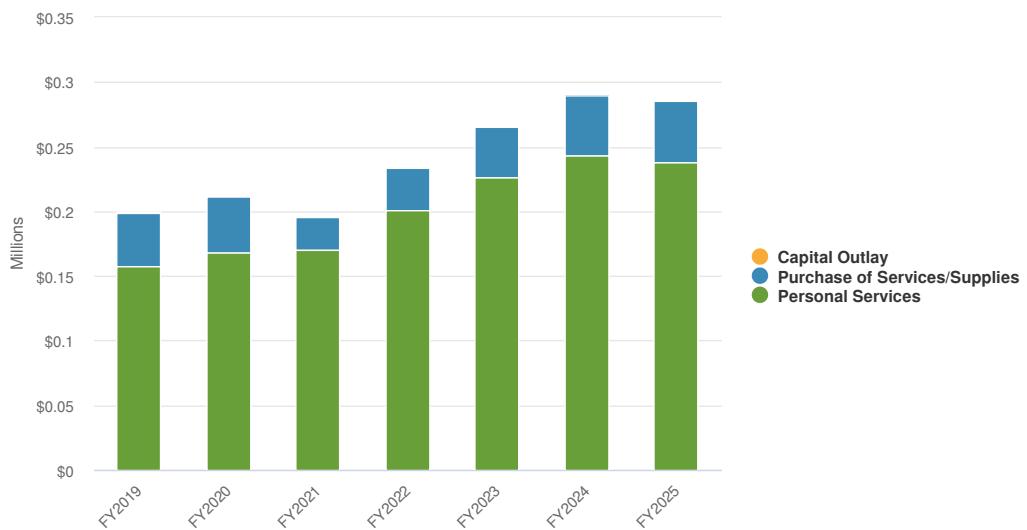
There was a re-distribution of funds with mileage reimbursement, providing additional support to the outreach/coordinator and case manager as needs continued to increase.

Over the past several years, we have invested in seasonal decor that is reusable year to year. As a result, the decoration budget was decreased to provide more funds for the rising grocery costs.

The COA is now offering congregate meals 4 days per week. Prior to FY24, congregate meals were 3 days a week.

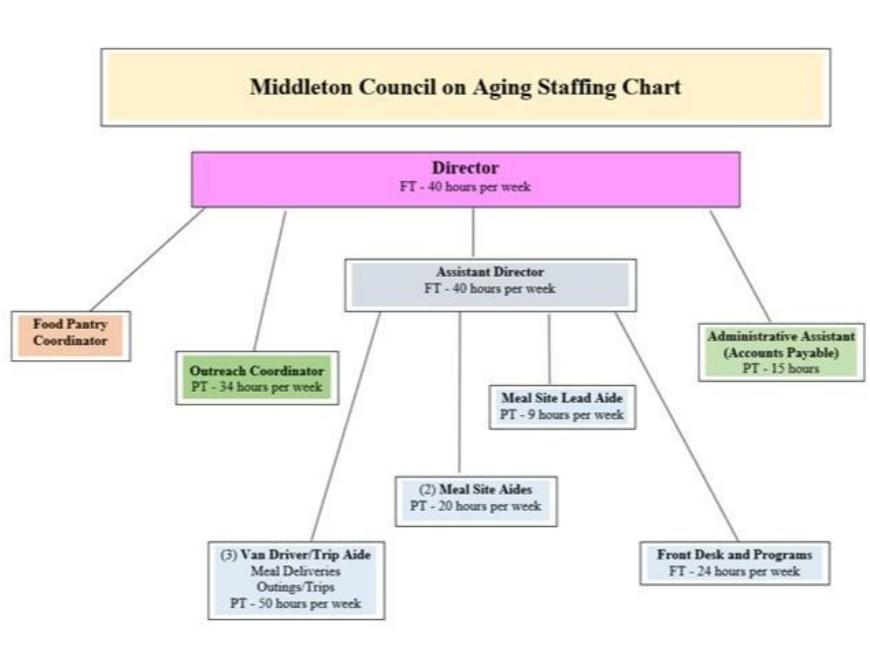


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Personal Services					
SALARIES & WAGES	\$32,922	\$47,157	\$49,017	\$38,334	-\$10,683
DEPT. HEAD SALARY	\$72,349	\$85,712	\$87,527	\$90,505	\$2,978
PART TIME	\$95,827	\$93,268	\$107,048	\$109,342	\$2,294
Total Personal Services:	\$201,098	\$226,138	\$243,592	\$238,181	-\$5,411
Purchase of Services/Supplies					
FUEL	\$8,647	\$5,475	\$9,875	\$9,875	\$0
POSTAGE/ NEWSLETTER	\$2,088	\$5,222	\$7,230	\$0	-\$7,230
COPIER/PRINTING	\$794	\$1,334	\$2,276	\$0	-\$2,276
CONTRACTUAL SERVICES	\$4,154	\$4,427	\$4,302	\$4,302	\$0
OFFICE SUPPLIES	\$568	\$478	\$400	\$0	-\$400
BUILDING MAINTENANCE	\$4,781	\$5,399	\$5,340	\$5,340	\$0
OTHER SUPPLIES	\$5,298	\$6,486	\$6,500	\$17,056	\$10,556
DUES,FEES, AND SUBSCRIPTIONS	\$2,530	\$2,862	\$3,700	\$4,070	\$370
PROF DEV/COA BRD DIR	\$3,454	\$7,823	\$6,515	\$6,515	\$0
Total Purchase of Services/Supplies:	\$32,314	\$39,506	\$46,138	\$47,158	\$1,020
Total:	\$233,411	\$265,644	\$289,730	\$285,339	-\$4,391

Organizational Chart



Department FTE Count

FTE%	FY23	FY24	FY25
Council on Aging Director	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00
Administrative Assistant	0.38	0.38	0.38
Outreach Coordinator	0.48	0.85	0.85
Front Desk & Program Coordinator	0.60	0.60	0.60
Van Drivers	1.24	1.24	1.25
Meal Site Aides	0.50	0.50	0.50
Lead Site Aides	0.23	0.23	0.23



Fiscal Year 2024 Accomplishments

- Adapt to a new format for the newsletter, per changes implemented by the publishing company
- Revisit and expand visits to COA/Community Centers with either similar populations or design as the new complex to research staffing and room use structures in these buildings
- Attending meetings with Tri-Town COA directors and health nurse to discuss community needs and collaborative initiatives
- Continue to offer 1:1 technology support for seniors utilizing students and tax work off participants
- Continue to increase outreach calls, written and digital correspondences, and gifts and gift cards to individuals in need
- Continue to expand outreach services and number of clients
- Continue to expand collaboration with town departments Middleton Schools, Flint Public Library, Middleton Health Department, Town Administration, Veteran Services Office, Fire and Police, DPW, Town Planner, Conservation Agent, Building and Inspection, Town Assessor, Town Finance
- Continue full team and leadership team meetings
- Continue to assist the health department in the promotion of safety measures by promoting and assisting with sign-ups for vaccination clinics (flu, rsv, etc) and test kit distribution
- Continue to increase volunteer base and utilize Senior and Veteran Tax Work off Participants
- Continue to improve the collection of data using myseniorcenter
- Continue to grow intergenerational collaborations
- Continue 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
- Per publisher, the newsletter template faced another redesigned. This publication continues to collaborate with other Middleton Departments, and include resource information for seniors
- Continued to increase presentation 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
- Expanded Veterans program offerings and built weekly attendance
- Implemented a Veterans Spotlight in the newsletter, written by a Middleton Veteran
- Continue to attend meetings and provide information to the building committee and the building project team to support the development of the new municipal complex
- A continued presence of the COA at community events such as hosting the Apple Pie Baking Contest at the Pumpkin Festival, Food Truck Festival, Friends of the COA Yard Sale, and the Earth Day Festival.



Fiscal Year 2025 Goals and Objectives

- Continue to utilize the data provided by the UMASS Boston Needs Assessment in developing programming and services
- Continue to make updates to our database and to improve timely data entry and streamline how data is captured for better utilization of data statistics
- Continue to host a Merrimack Collage Master of Social Work Intern
- 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 to collaborate with Tri-Town COAs



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, except for outreach and Senior and Veteran Tax Work Off, was taken from the myseniorcenter database.

Metrics	FY 21 Actuals	FY 22 Actuals	FY 23 Actual	FY 24 (in progress)
(A) Participation/ event participation	1,624	1,344	1,901	1,010
(B) Program/event guests not in the database	1,806	4,544	5,174	2,069
(C) Senior/Veteran Tax Work-Off Program Participants	31	33	32	37
(D) Offsite Bus Excursion Participation	10	99	78	68
(A) Average daily attendance	44	43	52.79	42.01
(E) Outreach/ services (unit of measurement: point of contact)	2,262	2,947	3,151	3,099
(F) Scheduled Events/ Programs/ Services Offered	423	901	1,589	952

(A)

Participation continues to grow, as programs continue to grow, resulting in a greater average daily attendance. This number only includes data entered into the myseniorcenter database as of 12/18/2023.

(B)

Prior to FY24, guests was a feature used in myseniorcenter to accurately track participation where participation grew faster than the database and with dips in staffing and volunteers. As staff turnover declines, volunteers increase and skill levels strengthen with the database. This shifts to more accurate capturing data of participation. For one time, attendees with largely attended programs increased the guest numbers along with the centers' collaboration with support groups and the food pantry, which keeps the names of their participants unnamed. This feature is also used to capture the data of programs that take place off site. For example, pike's hikes and tai chi (a collaborative program with Flint Public Library).

(C)

The applicant numbers for the Senior and Veteran tax work off program continues to grow with 37 applications received in 2023. To stay within budget, we paired applicants in households to total one max benefit. This reduced the numbers to 35 households. The next step was to review the hours earned over a three-year period to identify past applicants who were only achieving half of the max benefit. To assist the maximum number of senior and veteran households, we awarded full benefit to

31 households and then provided half hours to 4 households. (In Fy23, 3 households withdrew from the program due to illness or personal situations.)

(D)

In FY22, we offered a Turkey Train ride that utilized a charter bus, which accommodated 45 passengers. In FY23 & FY24, we did not offer such a trip. The COA is experiencing an increase in participation on trips with our COA van, often resulting in a wait list. Wait lists are not reflected in these numbers, only attendees.

(E)

This number is a monthly average of points of contact. This includes outreach visits, calls, written correspondence and additional check-ins with seniors. The majority of these points of contact are made by the COA Caseworker/Outreach Coordinator, although some of these services are provided by other staff members and volunteers.

(F)

These are services, programs and events that are scheduled and executed at/or in collaboration with the COA. Other outreach services were/are provided that are not listed because they occur either as needed or by appointment only. These numbers include home-delivered meals, which is continuous. Home delivered meals occur 5 days per week with emergency meals and extra meals in anticipation of inclement weather and holidays. This number includes the Jan/Feb 2024 offerings scheduled to take place at the center.



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.

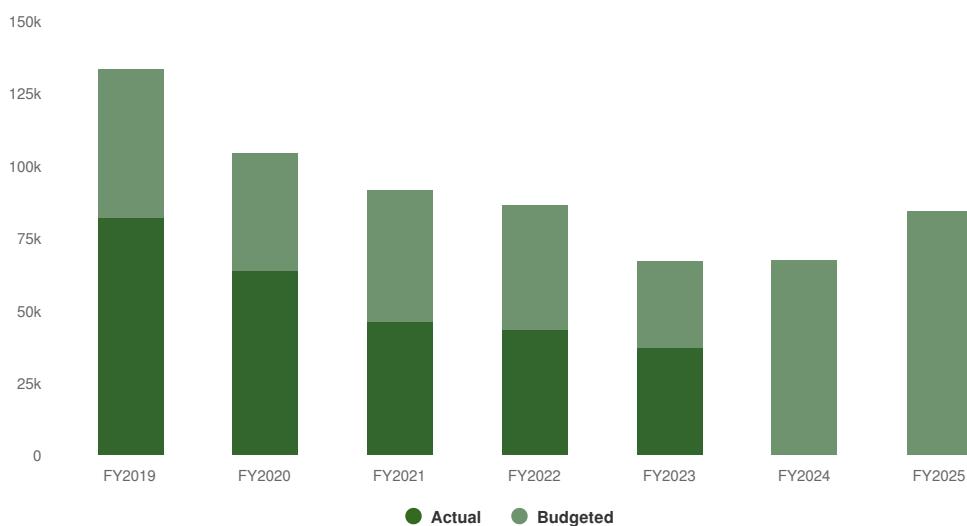
Additional responsibilities at the municipal level include coordination of the town's Memorial Day and Veteran Day activities, maintaining municipal flags, coordinating with local nonprofits, and supporting local veterans and veteran initiatives.

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

\$84,236 **\$16,783**
(24.88% 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.

Department FTE Count

FTE (count not percent)	FY23	FY24	FY25
Veterans' Service Officer	1.00	1.00	1.00
Driver/Volunteer	0.00	0.00	0.00

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



Fiscal Year 2024 Accomplishments

- Implementation of Vetraspec, a web-based Department of Veterans Affairs (VA) claims management system. This new system has allowed the Veterans Agent in Middleton to submit, and track benefits claims on behalf of Middleton's veterans in a faster, more comprehensive manner than previous paper applications.
- Assisted dozens of Middleton veterans in the submission of service connected disability claims
- Successfully passed the Veterans Agent Certification exam administered by the Executive Office of Veterans Services (EOVS) for the Commonwealth to become a Certified Veterans Agent.
- Revived the Town of Middleton's Memorial Day parade, and garnered the participation of various Town and local organizations, including the Middleton Fire Department, Middleton Police Department, Middleton Public Works, Essex County Sheriff's Office, Massachusetts Army National Guard, etc.
- Regular contributions to the Council on Aging's newsletter.
- Assisted dozens of veterans and/or their families in the acquisition of military records through the Military Records Office of the Commonwealth, and the National Archives National Personnel Records Center.
- Advised the Massachusetts Behavioral Health Help Line through their Northeast Collaborative.
- Improved records of veterans graves within the Town of Middleton.
- Coordination of a monthly veterans' brunch with the Council on Aging.
- Successful re-certification of Middleton's Chapter 115 benefits recipients.
- Provided crisis intervention to local veterans in need.
- Assisted numerous veterans in applying for the Massachusetts Welcome Home Bonus.
- Provided guidance to local veterans transitioning from active-duty.
- Assisted with transportation of veterans to VA/medical appointments.
- Assisted several veterans in resolving ongoing issues with the Veterans Health Administration.
- Utilized the Veterans Donation Account to support Middleton's veterans undergoing financial hardship.
- Hosted Middleton's first Wreaths Across America event in Oakdale Cemetery
- Assisted Middleton Assessors Office with helping veterans with earned local benefits
- Increased collaboration with the Middleton Police Department and Middleton Fire Department in regards to Patriotic Observances such as Memorial Day, and Wreaths Across America.
- Assisted many local veterans and families with holiday assistance



Fiscal Year 2025 Goals and Objectives

- Continue to support the Veterans of Middleton in any capacity
- Continue to work with other town departments in their efforts to aid Middleton's veterans
- Keep working 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
- Increase collaboration with the COA in outreach, programming, and benefits applications
- Add more events & activities for young veterans
- Continue to grow the Patriotic Observances Committee and the events organized by the Committee
- Continue to transport Middleton Veterans to VA/medical appointments as needed
- Continue to improve the records of veteran graves
- Work to restore and better maintain veteran graves
- Assist with town events & activities



Flint Public Library



Loretta Swift Johnson
Library Director

Flint Public Library

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 has reached 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 age. 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? From flying dogs, to yoga, to carnival nights, the library has it all and continues to boast strong circulation and attendance numbers! In FY2023, the library circulated 80,300 items to over 42,300 patrons, setting a new record for the highest circulation year at the Flint! The library continues to offer an array of programs for patrons of all ages, including Chat & Play Café for our youngest patrons and their caregivers, where they can gather, converse, play, and enjoy the welcoming space provided by the library. Among the variety of program offerings, we also host a popular Needle Crafters Club for adults and movie nights for teens. No matter what your age, you will find something fun, engaging, and informative at Flint Public Library!

To meet the needs and interests of Middleton residents, collections of library materials were updated and expanded. Now, the Children's Room provides a collection of Wonderbooks — picture books with built-in MP3 audio devices that "read" the books to young listeners. Also, the Spanish collection has been expanded and updated for young readers and their families. The Teen Department showcases a newly revamped collection of materials, including an updated and expanded collection of video games. Adult Services boasts an increase in available book club kits and 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 a community hub, the library provides critical services and offerings to patrons through museum/attractions passes, in-person programs for all ages, spaces for meet-ups with friends, internet access, computers, and a welcome and safe space for people to gather as a community.

Librarians: Welcoming You and Meeting You Where You're At!

The library continues to have a friendly presence at community events, including Middleton's annual Earth Day Festival in April, Chief Will's Day in June, the Pumpkin Festival in October, and the Winter Festival in December. Children's Services staff returned to the elementary school to once again read to the students and share the library and its services with them. Administration and Teen Services are partnering with the DYS facility in Middleton to bring the library and love of reading to the students there, and Adult Services is partnering with AARP to provide free tax assistance to adults!

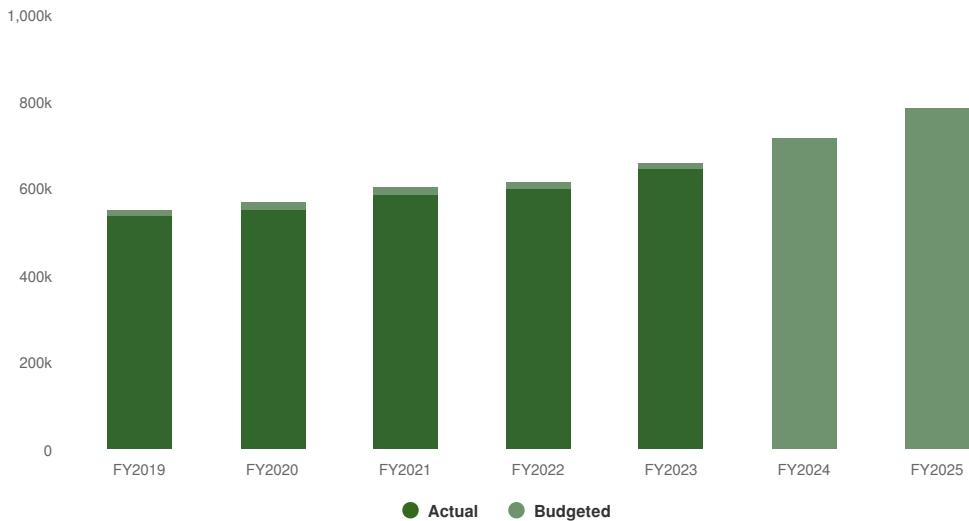
Middleton residents love their library, as evidenced by circulation and attendance numbers that are steadily on the rise. As library services are utilized by more patrons, additional staff is needed to provide coverage while librarians are busy performing outreach, programs, and assisting patrons away from the circulation desk. If additional staff members were added to the team, library services and outreach could continue without the need for administration to step in and cover staffing shortages. 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

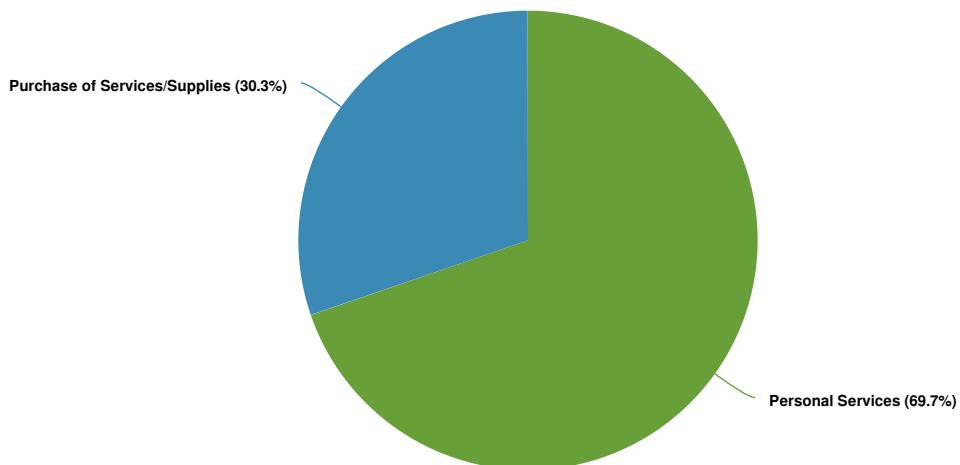
\$787,003 **\$71,581**
(10.01% vs. prior year)

Library Proposed and Historical Budget vs. Actual

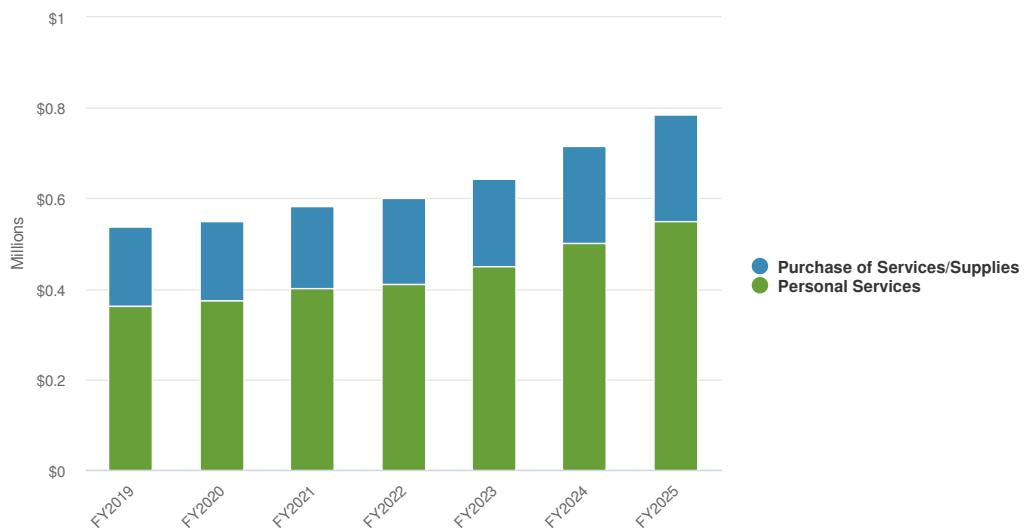


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

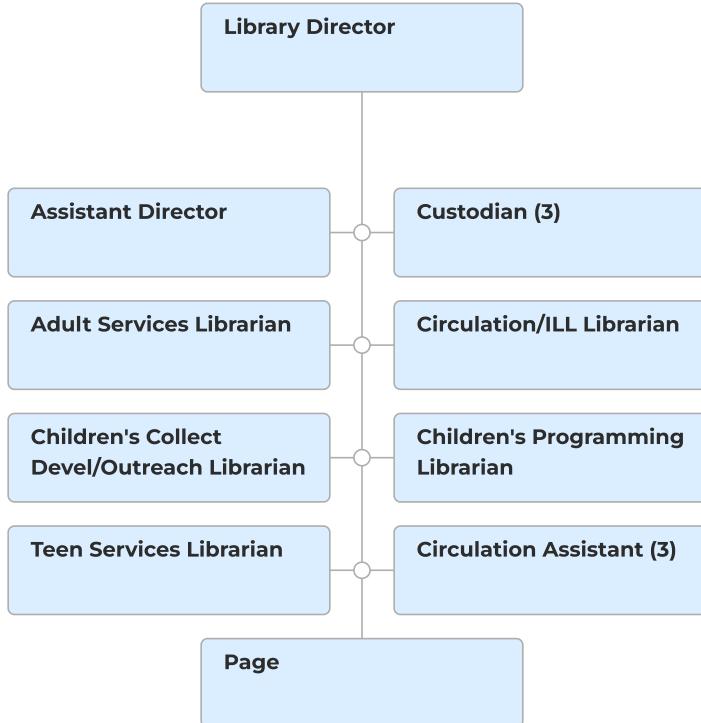


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Personal Services					
SALARIES & WAGES	\$299,051	\$325,302	\$315,695	\$339,258	\$23,563
DEPT. HEAD SALARY	\$87,792	\$98,349	\$100,423	\$103,329	\$2,906
OVERTIME	\$0	\$0	\$0	\$17,306	\$17,306
PART TIME	\$23,178	\$26,571	\$84,113	\$88,950	\$4,837
Total Personal Services:	\$410,022	\$450,222	\$500,231	\$548,843	\$48,612
Purchase of Services/Supplies					
ELECTRICITY	\$19,549	\$21,460	\$21,000	\$22,500	\$1,500
FUEL	\$14,295	\$11,354	\$13,200	\$14,000	\$800
EQUIPMENT REPAIR	\$733	\$1,176	\$1,500	\$2,000	\$500
TRAINING AND EDUCATION	\$514	\$655	\$1,000	\$1,000	\$0
A/V MCLV & PROGRAM	\$25,424	\$25,611	\$29,581	\$32,510	\$2,929
POSTAGE	\$15	\$180	\$350	\$450	\$100
CONTRACTUAL SERVICES	\$13,288	\$15,591	\$16,990	\$20,975	\$3,985
OFFICE SUPPLIES	\$2,932	\$5,219	\$4,661	\$5,000	\$339
BUILDING MAINTENANCE	\$15,366	\$11,609	\$14,501	\$21,000	\$6,499
BOOKS & PUBLICATIONS	\$97,347	\$100,357	\$111,008	\$117,000	\$5,992
TRAVEL	\$140	\$439	\$600	\$600	\$0
DUES, FEES, AND SUBSCRIPTIONS	\$175	\$175	\$800	\$1,125	\$325
Total Purchase of Services/Supplies:	\$189,778	\$193,825	\$215,191	\$238,160	\$22,969
Total:	\$599,800	\$644,047	\$715,422	\$787,003	\$71,581

Organizational Chart



Department FTE Count

FTE %	FY23	FY24	FY25
Library Director	1.00	1.00	1.00
Assistant Library Director	1.00	1.00	1.00
Head of Circulation/ILL	1.00	1.00	1.00
Adult Services Librarian	1.00	1.00	1.00
Children's Librarian	1.00	-	-
Children's Collection Development Librarian/Outreach	-	1.00	1.00
Children's Programming Librarian	-	1.00	1.00
Program Coordinator	1.00	-	-
Outreach/Video Tech Librarian	1.00	-	-
Young Adult/Teen Librarian	0.50	1.00	1.00
Substitutes (2)	1.00	-	-
Circulation Assistants (4)	-	.50	.50
Pages (2)	1.00	.50	.50



Fiscal Year 2024 Accomplishments

- In the first five months of FY2024, the library circulated 36,074 items! That is over 1,750 more items circulated by the same time last fiscal year. Additionally, 20,550 patrons visited the library between July 1, 2023 - November 30, 2023 – that is nearly 3,050 more patrons served year-over-year!
- By increasing efforts, including visits to Howe-Manning school, the library's outreach services reached 595 patrons outside the library building!
- The library is scheduled to partner with AARP volunteers in March 2024 to provide free tax preparation to any adult patron, accommodating up to 42 patrons that may be assisted by this program.
- Middleton residents can now register for eCards online, making the library's digital collection more accessible.
- Flint Public Library increased its number of registered patrons with physical library cards by 9.5%.
- The library acquired equipment to make library programs more accessible to people of varying abilities. The equipment is also available for patrons to borrow for use at home.
- A newly curated "Lucky Day" collection makes it possible for patrons to skip the hold list for the latest bestsellers and most popular titles; if a copy is on the shelf at the time of their visit, it's their lucky day, and they can begin reading right away!
- Want to visit the Currier Museum at a discount? Now you can! The library has added several new institutions to its museum pass offerings.
- The library now offers new technology to patrons to better their user experience. Document and photo scanning, emailing, editing, and faxing are easier and more intuitive than ever with the newly installed ScanEZ equipment.
- Guided by analytics, the library's website has undergone a redesign that puts the most sought after information front and center. These redesigns also include adaptive features that respond better on mobile devices.
- The library's collection of book club kits has grown! It now includes recent bestsellers and popular titles.
- The Director is working with a consultant to establish a 5-year strategic plan for the library based on public and stakeholder feedback.
- The library now has a wide and growing selection of the latest video games available to borrow.
- The library continues to use grant money to extend services and training beyond its operating budget, including a \$2,500.00 scholarship for the library Director to attend the Public Library Association's Annual Conference in April 2024.





THANK YOU, LIBRARY PATRONS
FOR FINDING YOUR VOICE
AT THE FLINT PUBLIC LIBRARY
IN OUR 2023 FISCAL YEAR

TOTAL FY23 ATTENDANCE:

42,366

434 PROGRAMS

595 OUTREACH



TOTAL FY23 CIRCULATION:

80,300

20,972 ADULT BOOKS

35,080 JUVENILE BOOKS

2,282 YA BOOKS

3,357 EBOOKS

3,914 AUDIOBOOKS

8,208 DVDS

**4,165
PERIODICALS**



Fiscal Year 2025 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.
- Continue to offer interesting, educational, and enriching programming that meets the needs, interests, and wants of Middleton residents of all ages.
- Work closely with town administration regarding the new municipal complex and future changes affecting the library and 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.
- Maintain a strong focus on staff training and development.
- Complete and implement the library's 5-year Strategic Plan.



CAPITAL IMPROVEMENTS



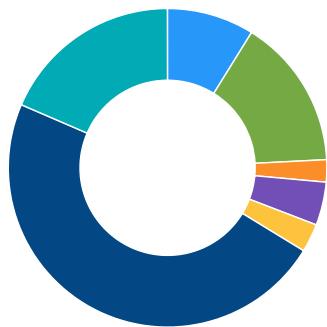
Capital Improvements: One-year Plan

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
\$2,608,130

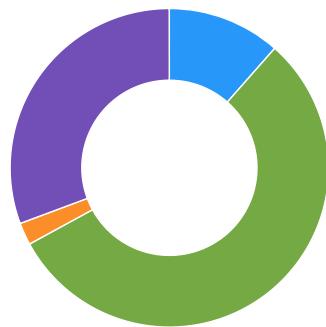
26 Capital Improvement Projects

Total Funding Requested by Department



● Fire (9%)	\$230,900.00
● Fuller Meadow (15%)	\$400,000.00
● Library (2%)	\$59,050.00
● Management Information Systems (4%)	\$114,622.88
● Police (3%)	\$75,000.00
● Public Works (48%)	\$1,245,517.00
● Select Board (19%)	\$483,040.00
TOTAL	\$2,608,129.88

Total Funding Requested by Source



● Debt Service (12%)	\$300,000.00
● Free Cash (56%)	\$1,449,079.88
● Other (2%)	\$59,050.00
● State Grants (31%)	\$800,000.00
TOTAL	\$2,608,129.88



Public Works Requests

Itemized Requests for 2025

3-5 year road paving plan. FY 25-29	\$400,000
Mill and pave Maple St. from #114 to Liberty St. All of Forest and all of Essex St. Over the next 3 years, working around water main projects, bridge repairs, and so on. Following two years remains to be seen what paving work to do. Depends on...	
Additional Chapter 90	\$125,000
Additional funds to supplement Chapter 90 funds.	
Boston St sidewalk construction & East St sidewalk design	\$300,000
Construct new sidewalk on Boston St.(Wildwood to Elm St) Design new sidewalk on East St(62 to Locust) We have \$393K for construction of new sidewalk. That could be done in FY 25. East St design is a few years out and we could either use Chap 90...	
Central St and surrounding area traffic improvements	\$100,000
Roadway improvements per traffic study (bottleneck) for Maple/Washington and Central areas	
Infield grooming machine	\$28,500
Tractor used to groom our infields and playground mulch	
New Boom Mower	\$34,500
Replace boom mower that does our roadside brush cutting	
Replace 3 -6 wheel sanders. Alternating years	\$257,517
3 large sanders, Replace the one with most need in fy 25. Next one in FY 27. Next in FY 29	
Total: \$1,245,517	



Fire Requests

Itemized Requests for 2025

Fire Training Costs for New Firefighter	\$19,500
These funds will be used to train our newest full-time firefighter in various aspects of the job, including firefighting and emergency medical services.	
IPad Devices and Mounting Hardware	\$13,100
These funds would be used to outfit the vehicles with both iPads (10) and mounting brackets (10) which would be used with the First Due online platform. These devices would allow responding personnel to obtain critical dispatch and preplan...	
KeySecure6 eLock System	\$9,000
These funds would be used to outfit each vehicle with an electronic key safe to store the master key to the Knox Box safes that exist at each business throughout the community. This system allows for a unique access code for each department member...	
Lucas (CPR) Device	\$21,000
These funds will be used in combination with a trade-in of our oldest Lucas chest compression device which was purchased back in 2013. The American Heart Association continues to stress the importance of uninterrupted chest compressions during...	
Mobile Radio Replacement	\$15,200
These funds would be used to replace the department's current apparatus mobile radio inventory, starting in FY25 and continuing through FY29. The current radios were purchased and installed in 2008 and are no longer supported by the...	
Refurb/Repair Ladder-1	\$59,900
These funds would be used to perform paint and bodywork on the ladder truck. While this truck is slated for eventual replacement, the soonest this would occur would be at least 5 years from now.	
Replacement of Car-1	\$93,200
These funds would be used to replace the current Car-1 which serves as a command vehicle at the scene of fire and medical incidents. The current Car-1 would become Car-2 and the current Car-2 would replace Car-3, which is a 2005 Ford Crown Vic,...	
Total: \$230,900	

Police Requests

Itemized Requests for 2025

Handgun upgrade	\$25,000
Replace all department issued handguns, which include the on-duty Glock 22 and 23, 40mm and off-duty/back-up Glock 27 40mm, to the Glock 17 and 19, .9mm and Glock 43, 9mm. The currently issued firearms will be traded in for the on-duty Glock...	
Stirmgroup - Evidence Room Auditing and PADtrax evidence management system and Design	\$50,000
In today's world, where transparency and accountability are paramount in the realm of law enforcement, one crucial element often overlooked is the evidence facility. We need to ensure that our evidence facility is not just a storage...	
Total: \$75,000	



Select Board Requests

Itemized Requests for 2025

Natsue Way Remediation, Parking, and Sidewalk	\$483,040
This capital project would complete the necessary remediation and landfill capping work required by DEP at Natsue Way by capping the necessary area with pavement. The project would then utilize the paved cap to create additional parking for the...	
Total: \$483,040	

Management Information Systems Requests

Itemized Requests for 2025

AssessPro 5 Upgrade	\$11,000
Assessors are upgrading their current assessment software to version 5. This includes a migration to the cloud, and an upgrade to the underlying software. One-time costs cover training, conversion of 18 years of prior year databases and...	
DPW Konica Wide Format and MFP Printer Replacement	
DPW Konica Wide Format and MFP Printer Replacement	\$20,000
DPW's ipf760 is reaching end of life. Failures have become more frequent and the device is reaching over 10 years of age, and it's supported by an expensive by the hour contract. This is accompanied by a Xerox MFP that does not have...	
IT & Cybersecurity	\$27,157
FortiClient, FortiEDR, FortiMail, FortiSOC and Fortigate services and licensing provided, implemented and managed by the North Shore IT collaborative.	
Server and Network Migration	\$30,000
Migration to Danvers' datacenter and upgrade of any network switching	
Town-Wide Phone Migration and Upgrade	\$26,466
Middleton currently utilizes an on-premises phone system that utilizes soon to be end of life hardware, Mitel MiVoice 250 boxes. These boxes also utilize legacy wiring that will not be built out in the municipal complex. A migration to a...	
Total: \$114,623	

Library Requests

Itemized Requests for 2025

Building Needs Assessment	\$10,000
Cost to hire a third-party firm to conduct a conditions assessment of the library building and systems.	
Repairs to Slate Roof, Copper Trim, and Copper Gutters	
Repairs to Slate Roof, Copper Trim, and Copper Gutters	\$49,050
The library's slate roof — on the original library and the addition — is missing shingles. Over time (15 years; since 2008 renovation), shingles cracked, split, and fell off. Additionally, the copper trim on the...	
Total: \$59,050	



Fuller Meadow Requests

Itemized Requests for 2025

Fuller Meadow Parking Lot Improvements	\$100,000
Upgrades to parking lot to improve traffic flow.	
Fuller Meadow School Roof Replacement (96 Addition & Modular Building)	\$300,000
The roof on the 96 addition has come to the end of its useful life. We are submitting a Statement of Interest to the Massachusetts Building Authority in March 2024. Details include: Re-roofing of approximately 32,000...	
	Total: \$400,000

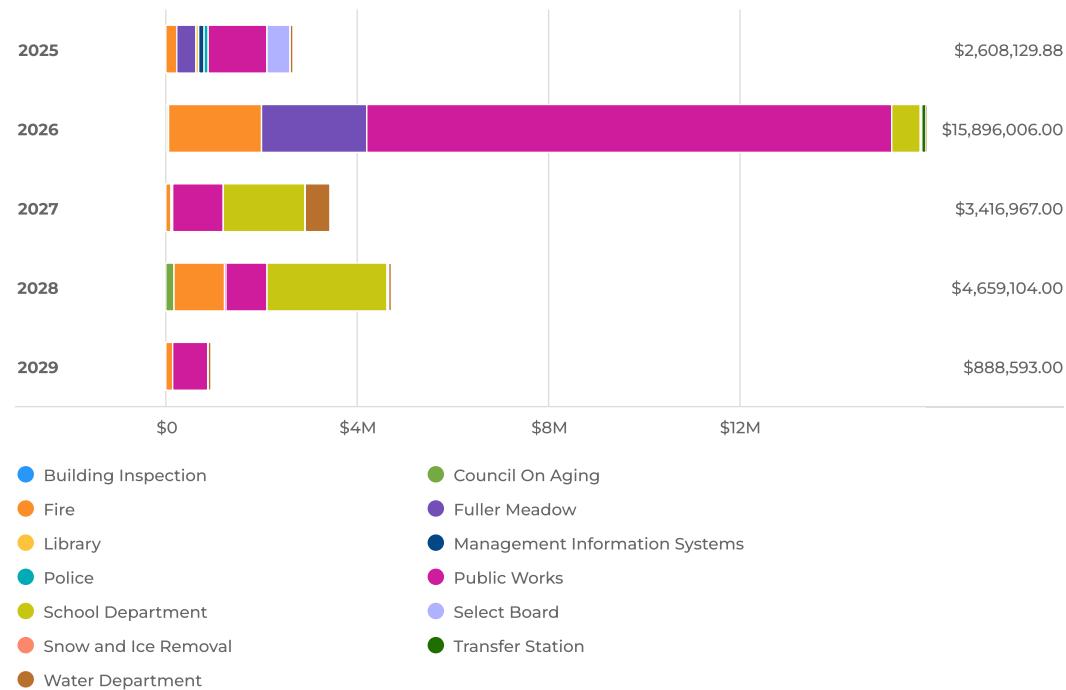


Capital Improvements: Multi-year Plan

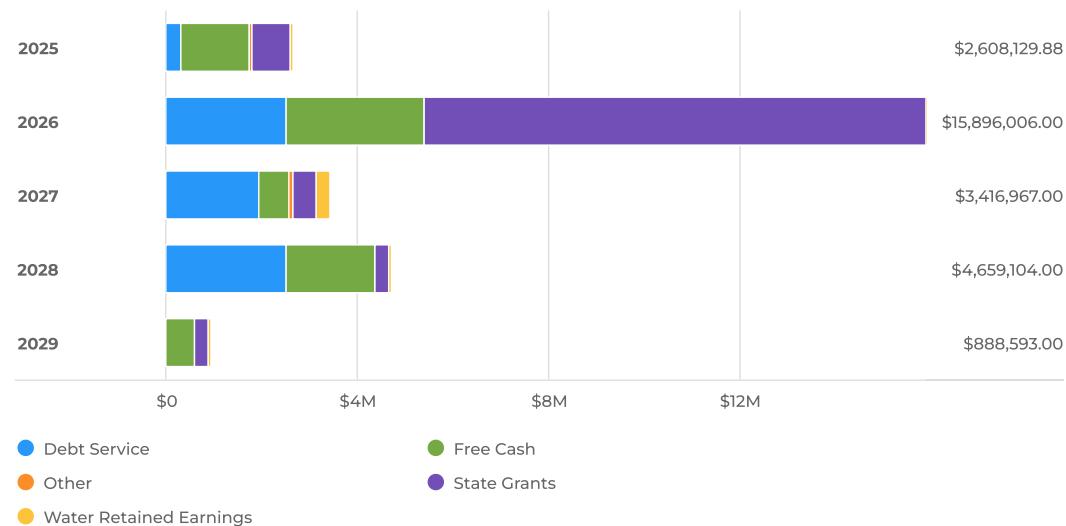
Total Capital Requested
\$27,468,800

60 Capital Improvement Projects

Total Funding Requested by Department



Total Funding Requested by Source



School Department Requests

Itemized Requests for 2025-2029

Bathroom Replacement and Upgrade	\$1,100,000
The design, planning, and refurbishment of the bathrooms at the Fuller Meadow School	
Boiler & Boiler Controls - Fuller Meadow School	\$1,200,000
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...	
Floor Replacement at Fuller Meadow School	\$150,000
Start floor/carpet replacement at the Fuller Meadow School	
Public Address/Master Clock System at Fuller Meadow School	\$150,000
Replace the Master Clock/PA system at the Fuller Meadow School	
Window Replacement - Fuller Meadow School	\$2,200,000
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...	
Total: \$4,800,000	

Transfer Station Requests

Itemized Requests for 2025-2029

Compactor Repairs	\$25,000
Preventative/needed maintenance on compactors at Transfer Station	
Maintenance/painting of canopy at Transfer Station	\$40,000
Paint canopy at Transfer Station	
Milling/Paving of Transfer Station facility and entrance	\$50,000
Mill/pave road to Transfer Station and station itself Could use Chap 90 for Natsue Way portion, but not in the station	
Total: \$115,000	



Water Department Requests

Itemized Requests for 2025-2029

New water utility truck	\$115,000
Purchase a new water utility truck. Originally thought FY 26. Waiting until FY 27 for more retained earnings to build in water enterprise funds. Much depleted from the proposed water main projects	
Regulatory/violation consulting	\$50,000
Consulting services for expected "violations" in our water withdrawal permit. Plus by law, conservation, OTC/IMA assistance and compliance	
Water Main extension off Piedmont for help with contaminated wells	\$350,000
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	
Total: \$515,000	



Public Works Requests

Itemized Requests for 2025-2029

3-5 year road paving plan. FY 25-29	\$1,600,000
Mill and pave Maple St. from #114 to Liberty St. All of Forest and all of Essex St. Over the next 3 years, working around water main projects, bridge repairs, and so on. Following two years remains to be seen what paving work to do. Depends on...	
Additional Chapter 90	\$625,000
Additional funds to supplement Chapter 90 funds.	
Athletic field upgrades	\$60,000
Improvements to fields. Unclear which fields and what upgrades are needed. Just a distant earmark	
Boston St sidewalk construction & East St sidewalk design	\$300,000
Construct new sidewalk on Boston St.(Wildwood to Elm St) Design new sidewalk on East St(62 to Locust) We have \$393K for construction of new sidewalk. That could be done in FY 25. East St design is a few years out and we could either use Chap 90...	
Central St and surrounding area traffic improvements	\$500,000
Roadway improvements per traffic study (bottleneck) for Maple/Washington and Central areas	
Infield grooming machine	\$28,500
Tractor used to groom our infields and playground mulch	
Maple St and #114 bridge repair	\$10,000,000
Maple St bridge and route #114 bridge repair by Ma DOT Cost is a guess. Fully funded by MA DOT Still awaiting design plasson Maple St. Construction not likely until at least Fy 26	
New Bobcat	\$67,776
Replacement. May be able to prolong, depending on maintenance and hours	
New Boom Mower	\$34,500
Replace boom mower that does our roadside brush cutting	
New mower	\$30,000
Purchase 2 new mowers. FY 26 and FY 28 Trying to extend out another year from last year	
Purchase loader	\$265,000
Loader replacement.	
Purchase new backhoe	\$248,904
Purchase backhoe	
Repair wall at Miriam cemetery	\$75,000
Repair wall that is showing signs of needed repair at Miriam cemetery. Possibly CPA funds	
Replace 3 -6 wheel sanders. Alternating years	\$852,377
3 large sanders, Replace the one with most need in fy 25. Next one in FY 27. Next in FY 29	
Replace truck #1 Pickup	\$77,500
Replace pickup truck. Trying to extend from FY 25-27. Many miles but most highway since used for training a lot	
Replace truck #2	\$125,000
Replace 1 ton dump. May be able to extend, depending on condition.	
Total: \$14,889,557	



Snow and Ice Removal Requests

Itemized Requests for 2025-2029

Repair salt storage building	\$40,000
Repairs to salt storage building Keep pushing out as long as possible	
	Total: \$40,000

Council On Aging Requests

Itemized Requests for 2025-2029

COA 14 Passenger Van FY28	\$155,000
The COA's FY28 Capital Request is for a 14 passenger (or 12 passenger + 2 wheelchairs) Ford E-459 wheelchair van equipped with Q-Straight, a wheelchair securement system with a back-up camera. This request is in anticipation of the growth...	
	Total: \$155,000

Building Inspection Requests

Itemized Requests for 2025-2029

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 2025-2029

12-Lead Cardiac Monitor/Defibrillator	\$126,000
Request to replace 12-lead cardiac monitors that are utilized by paramedics. The goal would be to replace 1 monitor each year (a total of 3) starting in FY27 and ending in FY29. The department would also explore grant funding to offset these...	
Digitize Documents	\$20,000
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 Training Costs for New Firefighter	\$19,500
These funds will be used to train our newest full-time firefighter in various aspects of the job, including firefighting and emergency medical services.	
IPad Devices and Mounting Hardware	\$13,100
These funds would be used to outfit the vehicles with both iPads (10) and mounting brackets (10) which would be used with the First Due online platform. These devices would allow responding personnel to obtain critical dispatch and preplan...	
KeySecure6 eLock System	\$9,000
These funds would be used to outfit each vehicle with an electronic key safe to store the master key to the Knox Box safes that exist at each business throughout the community. This system allows for a unique access code for each department member...	
Lucas (CPR) Device	\$21,000
These funds will be used in combination with a trade-in of our oldest Lucas chest compression device which was purchased back in 2013. The American Heart Association continues to stress the importance of uninterrupted chest compressions during...	
Mobile Radio Replacement	\$87,800
These funds would be used to replace the department's current apparatus mobile radio inventory, starting in FY25 and continuing through FY29. The current radios were purchased and installed in 2008 and are no longer supported by the...	
Refurb/Repair Ladder-1	\$59,900
These funds would be used to perform paint and bodywork on the ladder truck. While this truck is slated for eventual replacement, the soonest this would occur would be at least 5 years from now.	
Replace Engine-3	\$1,000,000
Funds to replace Engine-3 (2002). Given the current supply chain issues, it is not unrealistic to expect a 2-3 year delivery of this apparatus.	
Replace Ladder-1	\$1,900,000
The capital request is for the replacement of our ladder-1 which is a 1999 Sutphen ladder. NFPA 1911 states that fire apparatus >25 years of age should be replaced. The department has delayed this request due to current building constraints....	
Replace Squad-5	\$100,000
Funds to replace 2012 F-450 pickup	
Replacement of Car-1	\$93,200
These funds would be used to replace the current Car-1 which serves as a command vehicle at the scene of fire and medical incidents. The current Car-1 would become Car-2 and the current Car-2 would replace Car-3, which is a 2005 Ford Crown Vic,...	
Replacement of Fire Hose	\$20,000
Funds to replace aging fire hose (various sizes).	
Replacement of Firefighter Turnout Gear (PPE)	\$24,000
The request is to replace firefighter turnout gear. This equipment has a shelf life of 10 years.	
Utility Terrain Vehicle (UTV)	\$25,000
Funds to purchase a new utility terrain vehicle.	



Police Requests

Itemized Requests for 2025-2029

Handgun upgrade	\$25,000
Replace all department issued handguns, which include the on-duty Glock 22 and 23, 40mm and off-duty/back-up Glock 27 40mm, to the Glock 17 and 19, .9mm and Glock 43, 9mm. The currently issued firearms will be traded in for the on-duty Glock...	
Police Drone	\$12,000
DJI Matrice 30T Thermal Combo w/ Care Enterprise. The DJI Matrice 30T is a versatile commercial drone featuring an integrated payload with a 48MP wide camera, a 12MP tele zoom camera with significant zoom capabilities, and a...	
Radio upgrade	\$28,000
Upgrade current portable radios with Digital and Analog portable radios.	
RANGER CREW XP 1000 NorthStar Edition Premium Patrol Off-road vehicle	\$12,000
RANGER CREW XP 1000 NorthStar Edition Premium Patrol off-road vehicle for patrol of trails, parks and lake area. Used for both patrol and search and rescue. Will replace aging ATV.	
Stirmgroup - Evidence Room Auditing and PADtrax evidence management system and Design	\$50,000
In today's world, where transparency and accountability are paramount in the realm of law enforcement, one crucial element often overlooked is the evidence facility. We need to ensure that our evidence facility is not just a storage...	
<hr/> Total: \$127,000	

Select Board Requests

Itemized Requests for 2025-2029

Natsue Way Remediation, Parking, and Sidewalk	\$483,040
This capital project would complete the necessary remediation and landfill capping work required by DEP at Natsue Way by capping the necessary area with pavement. The project would then utilize the paved cap to create additional parking for the...	
<hr/> Total: \$483,040	



Management Information Systems Requests

Itemized Requests for 2025-2029

AssessPro 5 Upgrade	\$11,000
Assessors are upgrading their current assessment software to version 5. This includes a migration to the cloud, and an upgrade to the underlying software. One-time costs cover training, conversion of 18 years of prior year databases and...	
DPW Konica Wide Format and MFP Printer Replacement	\$20,000
DPW's ipf760 is reaching end of life. Failures have become more frequent and the device is reaching over 10 years of age, and it's supported by an expensive by the hour contract. This is accompanied by a Xerox MFP that does not have...	
IT & Cybersecurity	\$27,157
FortiClient, FortiEDR, FortiMail, FortiSOC and Fortigate services and licensing provided, implemented and managed by the North Shore IT collaborative.	
Server and Network Migration	\$30,000
Migration to Danvers' datacenter and upgrade of any network switching	
Town-Wide Phone Migration and Upgrade	\$26,466
Middleton currently utilizes a on-premises phone system that utilizes soon to be end of life hardware, Mitel MiVoice 250 boxes. These boxes also utilize legacy wiring that will not be built out in the municipal complex. A migration to a...	
Total: \$114,623	

Library Requests

Itemized Requests for 2025-2029

Building Needs Assessment	\$10,000
Cost to hire a third-party firm to conduct a conditions assessment of the library building and systems.	
Repairs to Slate Roof, Copper Trim, and Copper Gutters	\$49,050
The library's slate roof — on the original library and the addition — is missing shingles. Over time (15 years; since 2008 renovation), shingles cracked, split, and fell off. Additionally, the copper trim on the...	
Total: \$59,050	

Fuller Meadow Requests

Itemized Requests for 2025-2029

Fuller Meadow Parking Lot Improvements	\$100,000
Upgrades to parking lot to improve traffic flow.	
Fuller Meadow School Roof Replacement (96 Addition & Modular Building)	\$2,500,000
The roof on the 96 addition has come to the end of its useful life. We are submitting a Statement of Interest to the Massachusetts Building Authority in March 2024. Details include: Re-roofing of approximately 32,000...	
Total: \$2,600,000	



DEBT



Government-Wide Debt Overview

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

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

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

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

General Long-Term Debt

General Long Term Debt	Original Amount	Issue Date	Maturity Date	FY24 Principal	FY24 Interest
MWPAT Title V T5-97-1049-1A	\$20,000	12/18/2007	7/15/2027	\$1,000	\$0
School Construction	\$14,000,000	8/17/2012	8/15/2032	\$735,000	\$205,103
Land Acquisition - Natsue Way	\$450,000	3/16/2017	3/15/2030	\$35,000	\$6,125
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	\$26,000
DPW Equipment	\$280,000	10/1/2020	10/1/2026	\$50,000	\$3,750
DPW Roll-Off Truck	\$172,100	12/15/2021	12/15/2028	\$25,000	\$5,375
Fire Pumper Engine I	\$609,950	12/15/2021	12/15/2028	\$85,000	\$23,500
Master Plan Development Phase I & 2	\$239,550	12/15/2021	12/15/2046	\$5,000	\$3,444
Land Acquisition - 105 S Main	\$3,086,400	12/15/2021	12/15/2048	\$75,000	\$85,644
Municipal Complex	\$58,307,000	12/15/2021	12/15/2051	\$790,000	\$1,569,238



10 Year Trend



SUPPLEMENTAL INFORMATION



Changes in Fund Balance

TOWN OF MIDDLETON, MASSACHUSETTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FISCAL YEAR ENDED JUNE 30, 2023

	General Fund	Capital Projects	ARPA Grant	Nominal Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 35,700,377	\$ -	\$ 44,578	\$ 308,660	\$ 36,009,037
Intergovernmental	4,425,085	-	-	1,854,118	6,323,781
Motor vehicle and other excises	2,817,197	-	-	-	2,817,197
Licenses and permits	946,037	-	-	-	946,037
Penalties and interest on taxes	88,349	-	-	-	88,349
Payments in lieu of taxes	148,868	-	-	-	148,868
Fines and forfeitures	11,548	-	-	-	11,548
Charges for services	-	-	-	993,721	993,721
Departmental and other revenue	886,407	-	-	1,211,736	2,098,143
Investment income	1,170,208	-	-	14,075	1,184,283
Contributions and donations	-	-	-	202,445	202,445
Total Revenues	46,194,076	-	44,578	4,584,755	50,823,409
Expenditures:					
Current:					
General government	2,688,965	1,710,028	5,000	10,220	4,414,213
Public safety	5,096,429	-	-	459,188	5,555,617
Education	25,094,317	-	-	1,235,083	26,329,400
Public works	1,996,898	14,661	39,578	982,607	3,033,744
Health and human services	487,437	-	-	84,062	571,499
Culture and recreation	710,036	-	-	29,833	739,869
Pension and employee benefits	4,933,268	-	-	-	4,933,268
State and county assessments	345,510	-	-	-	345,510
Debt service:					
Principal	1,237,500	-	-	134,086	1,371,586
Interest	2,975,143	-	-	930	2,976,073
Total Expenditures	45,565,503	1,724,689	44,578	2,936,009	50,270,779
Excess (Deficiency) of Revenues Over (Under) Expenditures	628,573	(1,724,689)	-	1,648,746	552,630
Other Financing Sources (Uses):					
Transfers in	1,227,631	-	-	-	1,227,631
Transfers out	-	(3,177)	-	(961,475)	(964,652)
Total Other Financing Sources (Uses)	1,227,631	(3,177)	-	(961,475)	262,979
Net Change in Fund Balances	1,856,204	(1,727,866)	-	687,271	815,609
FUND BALANCES - Beginning of year	10,242,409	62,395,817	-	6,946,408	79,584,634
FUND BALANCES - End of year	\$ 12,098,613	\$ 60,667,951	\$ -	\$ 7,633,679	\$ 80,400,243

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	Nominal Governmental	Total
Nonspendable:					
Nonexpendable trust funds	\$ -	\$ -	\$ -	\$ 208,821	\$ 208,821
Restricted:					
School revolving	-	-	-	1,133,039	1,133,039
Federal and state grants	-	-	-	907,911	907,911
Ambulance services	-	-	-	1,430,438	1,430,438
Gift funds	-	-	-	559,515	559,515
Sepic betterments	-	-	-	48,493	48,493
Cable access programming	-	-	-	572,415	572,415
Water services	-	-	-	1,188,648	1,188,648
Community preservation	-	-	-	1,023,753	1,023,753
Public facilities project	-	59,957,951	-	-	59,957,951
Departmental equipment	-	710,000	-	-	710,000
Cemetery trust funds	-	-	-	28,117	28,117
Other trust funds	-	-	-	89,874	89,874
Debt service	258,440	-	-	-	258,440
Other purposes	-	-	-	442,655	442,655
Committed:					
General government	360,545	-	-	-	360,545
Public works	110,260	-	-	-	110,260
Public safety	179,415	-	-	-	179,415
Education	52,744	-	-	-	52,744
Other purposes	4,178	-	-	-	4,178
Assigned:					
Purchase orders	233,498	-	-	-	233,498
Subsequent years' budget	1,522,110	-	-	-	1,522,110
Unassigned	9,377,423	-	-	-	9,377,423
	\$ 12,098,613	\$ 60,667,951	\$ -	\$ 7,633,679	\$ 80,400,243



FINANCIAL MANAGEMENT POLICIES (Adopted 4/3/2018, Revised 3/28/2024)

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 be transferred or appropriated as allowed by G. L. c. 40, s. 5B.
- Special Education Stabilization Fund: The Annual Town Meeting on May 10, 2016 established the Special Education Stabilization Fund. It shall be the goal of the Town to use the Special Education Stabilization Fund to offset spikes in elementary school special education costs, including special education transportation costs. It shall be the further goal to have a balance equal to the average of the most recent five years actual special education spending. The initial target balance is \$350,000 with a maximum balance of \$500,000.
- 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: 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:



- A. Annual debt service (principal and interest), exclusive of debt exempt from Proposition 2 ½, State reimbursements (e.g. Mass. School Building Authority), and State aid shall be no less than 2% nor more than 10% of current year budgeted general fund operating appropriation. This is known as Net General Fund Debt Service.
- B. Annual debt service inclusive of debt exempt from Proposition 2 ½, State reimbursements (e.g. Mass. School Building Authority), and State aid shall be no more than 15% of current year budgeted general fund operating appropriation. This is known as Gross General Fund Debt Service.
- C. General Fund Debt does not include debt for water, sewer, and electric light.

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

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

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

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

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

- **Safety** of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital through the mitigation of credit risk (the risk of loss due to the failure of the security issuer or backer) and interest rate risk and interest rate risk (which is the risk that the market value of securities in the portfolio will fall due to changes in the market interest rates). These risks shall be mitigated by the diversification and prudent selection of investment instruments, and choice of depository.
- **Liquidity** is the next most important objective. The overall investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the Treasurer shall carry out investment activities in a manner that provides for meeting unusual cash demands without the liquidation of investments that could result in forfeiture of accrued interest earnings, and loss of principal in some cases.
- **Yield** is the third, and last, objective. Investments shall be undertaken so as to achieve a fair market average rate of return, taking into account safety and liquidity constraints as well as all legal requirements.

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

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

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



completed product in a timely manner.

14. Fraud: The Town is committed to protecting its assets against the risk of loss or misuse. Accordingly, it is the policy of the Town to identify and promptly investigate any possibility of fraudulent or related dishonest activities against the Town and, when appropriate, to pursue legal remedies available under the law. Reference is hereby made to the Town's Municipal Fraud Policies and Procedures [\[2\]](#).

14. Transfer Station Sticker Fee Policy: The Town Administration shall annually prepare the Operating Budget for the Transfer Station through the normal operating budget process as outlined in the Town's Charter, Bylaws and Financial Policies. Prior to Operating Budget Saturday of any given year (or February 10th if the Operating Budget Saturday is not held), Administration will utilize the current proposed Transfer Station Budget and the "Transfer Station Costs and Sticker Price Calculation" workbook to identify the Transfer Station Sticker costs for the upcoming fiscal year. This report will be provided to the Select Board and Finance Committee.

As outlined in the above-mentioned workbook, Trash Tipping Fees, Recycling Fees, and Truck Fuel and Oil should be 100% covered by the sticker fee revenue. The Personnel, Utilities and Repairs should be fully funded by the tax rate. Regulatory work and maintenance of landfills will not be included in this calculation in any way.

Additionally, the 2nd Trash Sticker (for a second vehicle) and the Recycle Only Sticker price should be fixed at about 25% of the 1st Trash Sticker price. All prices were calculated and then rounded to the nearest \$5.00. If you adjust the ratio of the stickers sold, you will find combinations where the 2nd stickers and the Recycling Sticker process are different (by \$5), and that is a feature of the calculation details and is not an error.

By March 15th of any given year, the Select Board, at a regularly scheduled public meeting, will take up the action item for the following fiscal year's Transfer Station Sticker Fees to allow time for implementation into the final operating budget.



APPENDIX



BUILDING INSPECTION REQUESTS



This request is generated from , Adopted Version.

Building Commissioner Ford F150

Overview

Request Owner	Scott Fitzpatrick
Department	Building Inspection
Type	Capital Equipment

Description

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 of the vehicle in Fiscal Year 2026, based on historical usage the vehicle should have approximately 60,000 mi at that time. The current estimate to replace the vehicle is approximately, for Fiscal year 2024, \$43,000 and the vendor has suggested figuring a 10% per year increase for budgeting.

Details

New Purchase or Replacement	Replacement
Useful Life	6

Supplemental Attachments

 [F150 Estimate](#)(/resource/cleargov-prod/projects/documents/f3c75cf1706dca21232a.pdf)

Detailed Estimate of the Ford F150 with FY24 Pricing

 [Detailed Spec Sheet](#)(/resource/cleargov-prod/projects/documents/761ed71073f363853aba.pdf)

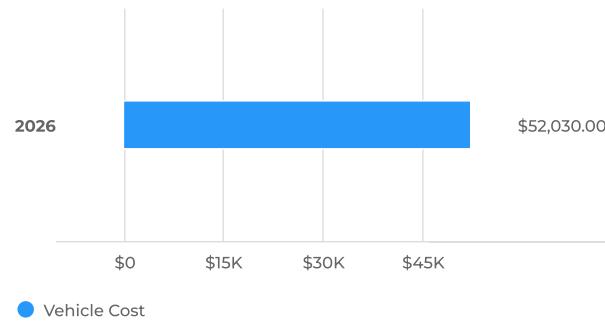
Detailed Spec Sheet



Capital Cost

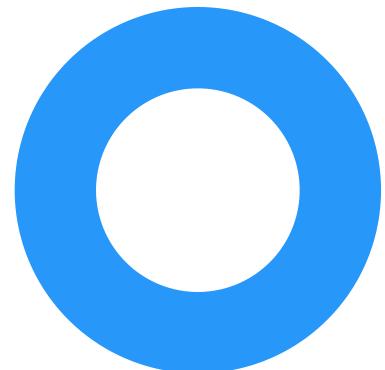
Total Budget (all years) Project Total
\$52.03K **\$52.03K**

Capital Cost by Year (Adopted)



● Vehicle Cost

Capital Cost for Budgeted Years (Adopted)



● Vehicle Cost (100%) \$52,030.00
TOTAL **\$52,030.00**

Capital Cost Breakdown

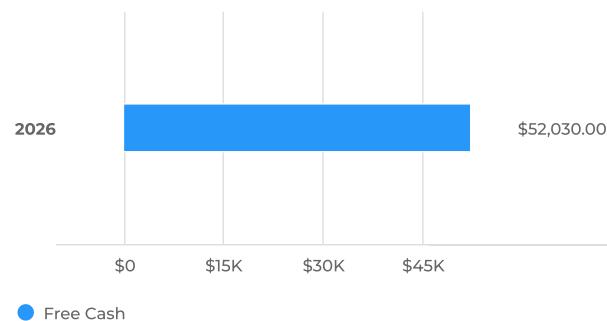
Capital Cost	FY2026	Total
Vehicle Cost	\$52,030	\$52,030
Total	\$52,030	\$52,030



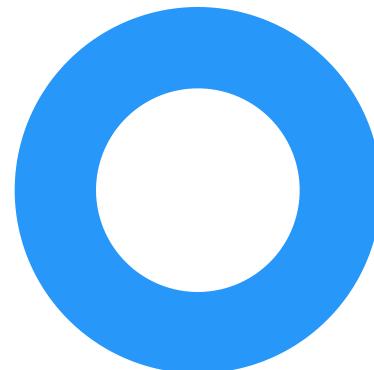
Funding Sources

Total Budget (all years) Project Total
\$52.03K **\$52.03K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Free Cash (100%) \$52,030.00
TOTAL **\$52,030.00**

Funding Sources Breakdown

Funding Sources	FY2026	Total
Free Cash	\$52,030	\$52,030
Total	\$52,030	\$52,030



COUNCIL ON AGING REQUESTS



This request is generated from , Adopted Version.

COA 14 Passenger Van FY28

Overview

Request Owner	Jillian Smith
Department	Council On Aging
Type	Capital Equipment

Description

The COA's FY28 Capital Request is for a 14 passenger (or 12 passenger + 2 wheelchairs) Ford E-459 wheelchair van equipped with Q-Sstraint, a wheelchair securement system with a back-up camera. This request is in anticipation of the growth we are facing with the new center for transportation services. Currently, our excursions attract an average of 16 sign-ups per trip (more in the warmer months and the holiday season, less in the winter months). Often, the explorer is utilized as a shuttle to and from the COA, for in-town medical transportation or for the delivery of home-delivered meals. This leaves the explorer unavailable to transport wait-listed participants on the scheduled day excursion. The attached is a quote from McGovern Auto of the current cost of the vehicle being requested. Included is the suggested pricing for the anticipated increase of this vehicle's cost if purchased in three years. This is the best practice McGovern Auto uses when providing estimates for DPW vehicles.

Vehicle may last 8-10 years or possible more dependent on use.

Details

New Purchase or Replacement	New
Useful Life	10 or more years

Supplemental Attachments

 [FY28 COA Van Request](#)(/resource/cleargov-prod/projects/documents/8093e5d98b7f0f6158ef.pdf)

 [FY28 COA Van Vehicle Information](#)(/resource/cleargov-prod/projects/documents/1f444616ff25bbfa942b.pdf)

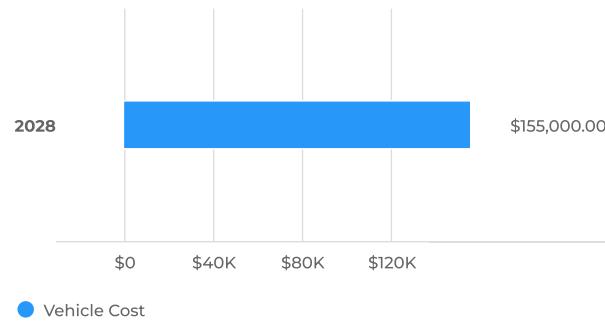
 [FY 28 COA Van Brochure](#)(/resource/cleargov-prod/projects/documents/980a968c6ae0466108de.pdf)



Capital Cost

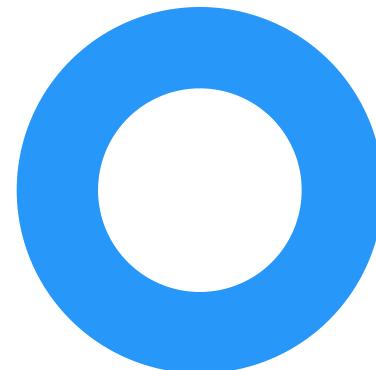
Total Budget (all years) Project Total
\$155K **\$155K**

Capital Cost by Year (Adopted)



● Vehicle Cost

Capital Cost for Budgeted Years (Adopted)



● Vehicle Cost (100%) \$155,000.00
TOTAL **\$155,000.00**

Capital Cost Breakdown

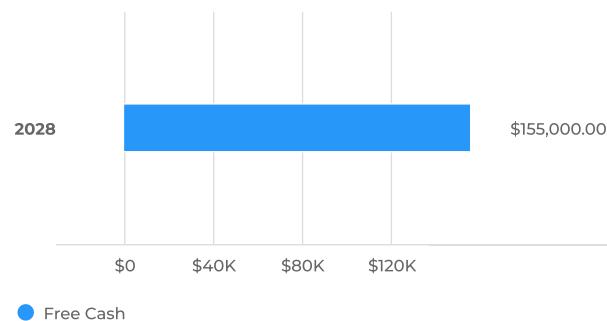
Capital Cost	FY2028	Total
Vehicle Cost	\$155,000	\$155,000
Total	\$155,000	\$155,000



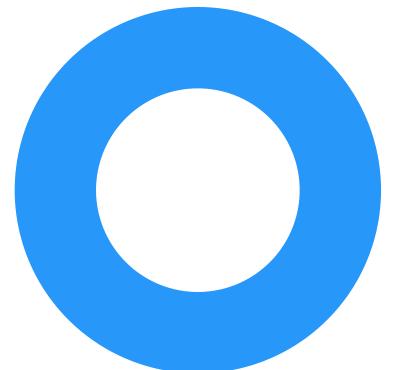
Funding Sources

Total Budget (all years) Project Total
\$155K **\$155K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2028	Total
Free Cash	\$155,000	\$155,000
Total	\$155,000	\$155,000



FIRE REQUESTS



This request information is generated from , Adopted Version.

12-Lead Cardiac Monitor/Defibrillator

Overview

Request Owner	Doug LeColst
Department	Fire
Type	Capital Equipment

Description

Request to replace 12-lead cardiac monitors that are utilized by paramedics. The goal would be to replace 1 monitor each year (a total of 3) starting in FY27 and ending in FY29. The department would also explore grant funding to offset these proposed purchases.

Images



X-Series Cardiac Monitor

Details

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



Capital Cost

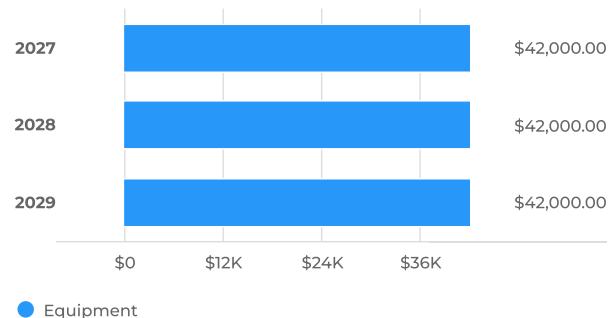
Total Budget (all years)

\$126K

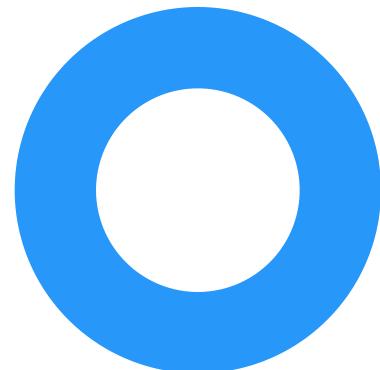
Project Total

\$126K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



● Equipment (100%)
TOTAL \$126,000.00
\$126,000.00

Capital Cost Breakdown

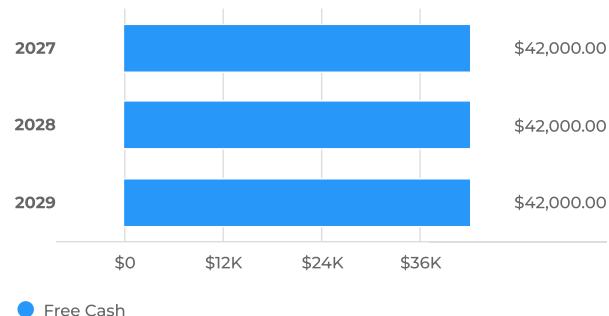
Capital Cost	FY2027	FY2028	FY2029	Total
Equipment	\$42,000	\$42,000	\$42,000	\$126,000
Total	\$42,000	\$42,000	\$42,000	\$126,000



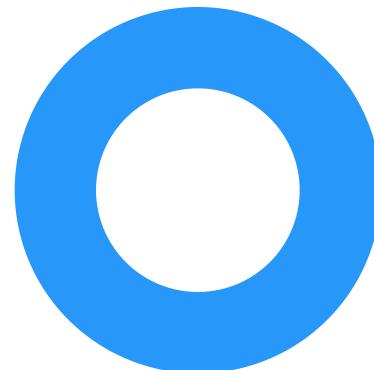
Funding Sources

Total Budget (all years) Project Total
\$126K **\$126K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	Total
Free Cash	\$42,000	\$42,000	\$42,000	\$126,000
Total	\$42,000	\$42,000	\$42,000	\$126,000



This request information is generated from , Adopted Version.

Digitize Documents

Overview

Request Owner	Doug LeColst
Department	Fire
Type	Capital Equipment

Description

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.

Details

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

Supplemental Attachments

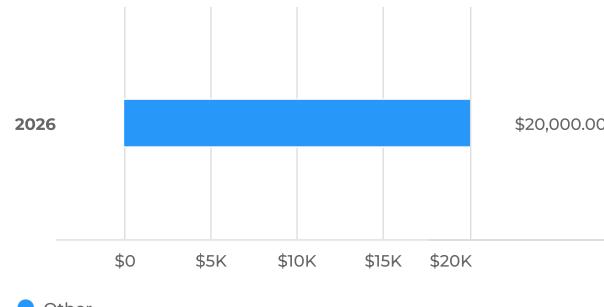
 Document Management Solution(<resource/cleargov-prod/projects/documents/57af08f31eefdc64acd.pdf>)

Storage of documents once scanned

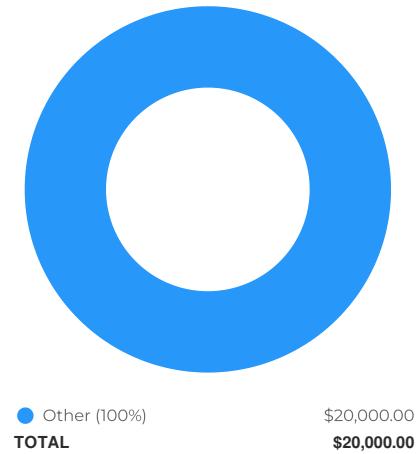
Capital Cost

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

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

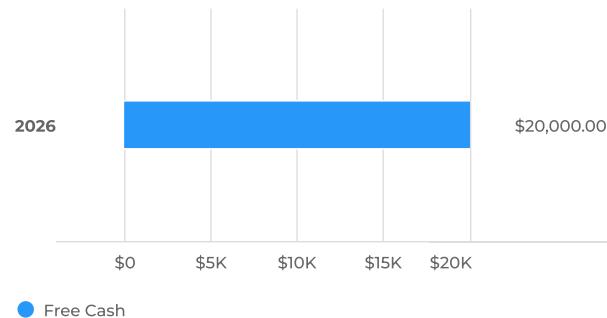
Capital Cost	FY2026	Total
Other	\$20,000	\$20,000
Total	\$20,000	\$20,000



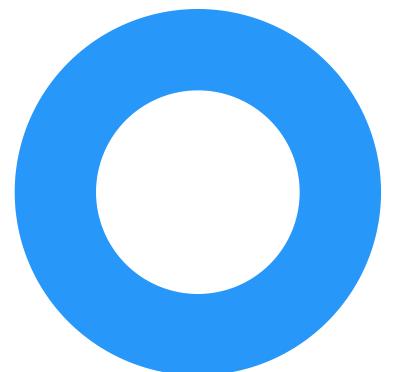
Funding Sources

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

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2026	Total
Free Cash	\$20,000	\$20,000
Total	\$20,000	\$20,000



This request information is generated from , Adopted Version.

Fire Training Costs for New Firefighter

Overview

Request Owner	Doug LeColst
Est. Start Date	03/01/2024
Est. Completion Date	05/06/2024
Department	Fire
Type	Other

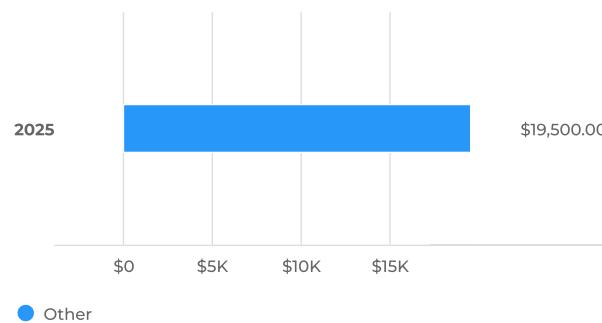
Description

These funds will be used to train our newest full-time firefighter in various aspects of the job, including firefighting and emergency medical services.

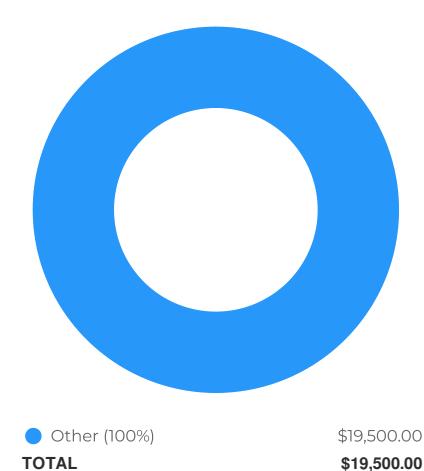
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$19,500	\$19.5K	\$19.5K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

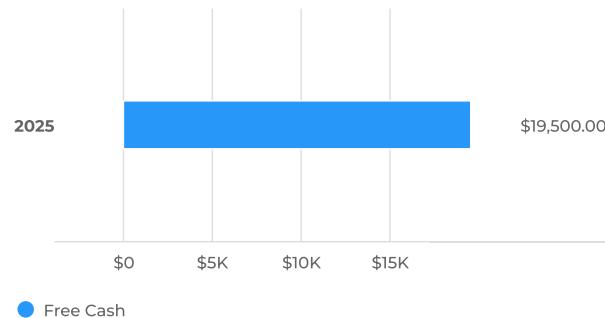
Capital Cost	FY2025	Total
Other	\$19,500	\$19,500
Total	\$19,500	\$19,500



Funding Sources

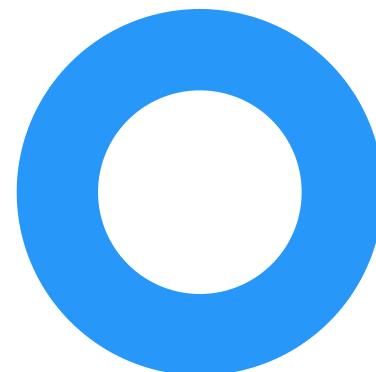
FY2025 Budget	Total Budget (all years)	Project Total
\$19,500	\$19.5K	\$19.5K

Funding Sources by Year (Adopted)



● Free Cash

Funding Sources for Budgeted Years (Adopted)



● Free Cash (100%)

TOTAL

\$19,500.00

\$19,500.00

Funding Sources Breakdown

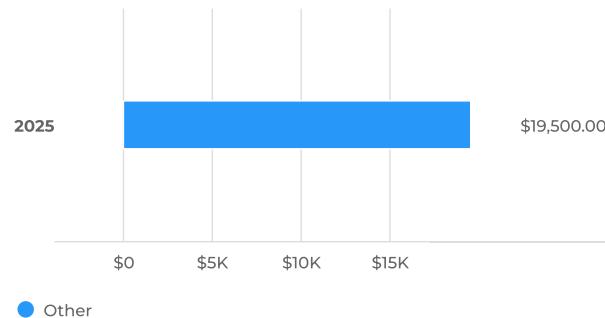
Funding Sources	FY2025	Total
Free Cash	\$19,500	\$19,500
Total	\$19,500	\$19,500



Operational Costs

FY2025 Budget Total Budget (all years) Project Total
\$19,500 **\$19.5K** **\$19.5K**

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	FY2025	Total
Other	\$19,500	\$19,500
Total	\$19,500	\$19,500



This request information is generated from , Adopted Version.

IPad Devices and Mounting Hardware

Overview

Request Owner	Doug LeColst
Est. Start Date	07/15/2024
Est. Completion Date	08/15/2024
Department	Fire
Type	Capital Improvement

Description

These funds would be used to outfit the vehicles with both iPads (10) and mounting brackets (10) which would be used with the First Due online platform. These devices would allow responding personnel to obtain critical dispatch and preplan information prior to arriving at the scene of an emergency call. These devices would also allow members to gather pre-incident planning information, conduct in-service inspections, and document fire and EMS data.

Images



iPad Mount

Havis Docking station

Details

Type of Project	Other improvement
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Supplemental Attachments

 [iPad & Docking Quote](#)(/resource/cleargov-prod/projects/documents/48e98c725939a69dee0c.pdf)

Quote for the iPad and Docking station

 [Apple iPad Docking Station](#)(/resource/cleargov-prod/projects/documents/3937bc37bee3b5d22dd6.pdf)

 [Owners Manual](#)(/resource/cleargov-prod/projects/documents/235dbb47c9605a84cf5.pdf)

Benefit to Community

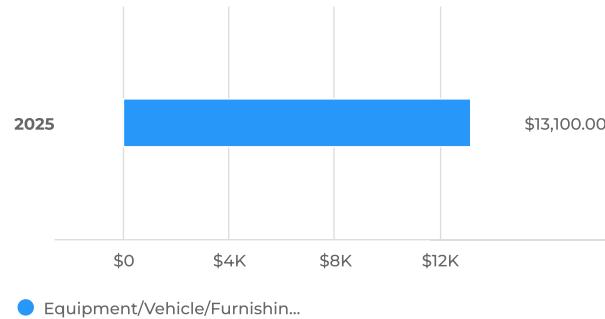
This project would benefit the community by allowing the department to better preplan using the First Due platform and would also allow easier access of this information by fire personnel.



Capital Cost

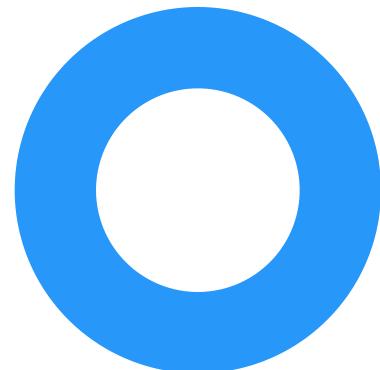
FY2025 Budget	Total Budget (all years)	Project Total
\$13,100	\$13.1K	\$13.1K

Capital Cost by Year (Adopted)



● Equipment/Vehicle/Furnishings

Capital Cost for Budgeted Years (Adopted)



● Equipment/Vehicle/Furnishings (100%) \$13,100.00
TOTAL \$13,100.00

Capital Cost Breakdown

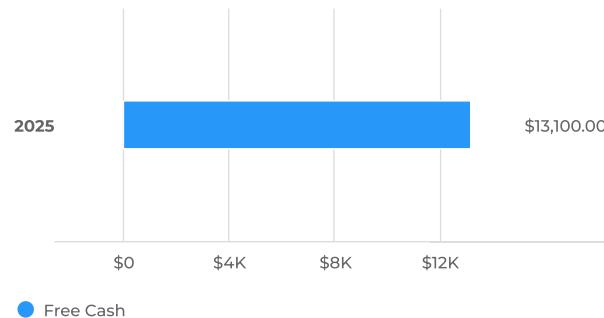
Capital Cost	FY2025	Total
Equipment/Vehicle/Furnishings	\$13,100	\$13,100
Total	\$13,100	\$13,100



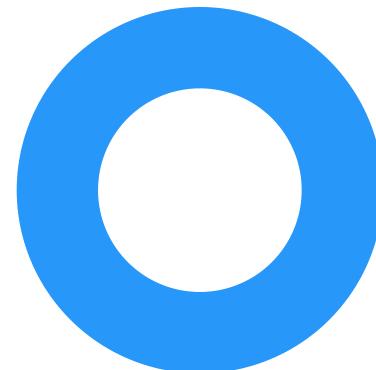
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
\$13,100	\$13.1K	\$13.1K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Free Cash	\$13,100	\$13,100
Total	\$13,100	\$13,100



This request information is generated from , Adopted Version.

KeySecure6 eLock System

Overview

Request Owner	Doug LeColst
Department	Fire
Type	Capital Equipment

Description

These funds would be used to outfit each vehicle with an electronic key safe to store the master key to the Knox Box safes that exist at each business throughout the community. This system allows for a unique access code for each department member and also creates a key access audit trail. Here is a video better explaining the proposed system. KeySecure6 Video (https://www.google.com/search?q=keysecure+6+video&oq=keysecure+6+video&gs_lcp=EgZjaHJvbWUqBggAEEUYOzIGCAAQRRg7MgciARAhGKAB0gEINTg0NmowajmoAgCwAgA&sourceid=chrome&8#fpstate=ive&vld=cid:9c847311,vid:guNvPm4dQe0,st:0)

Images



KeySecure® 6

Electronic & Mechanical System Solution

KeySecure6

Details

New Purchase or Replacement	New
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Supplemental Attachments

 [KeySecure6 Brochure](#)(/resource/cleargov-prod/projects/documents/2a156a378d6636852a1e.pdf)

 [Key Secure Brochure](#)(/resource/cleargov-prod/projects/documents/d4cd18baa39a84cf7af.pdf)

 [KeySecure6 Quote](#)(/resource/cleargov-prod/projects/documents/130fa64172202345b4f3.pdf)

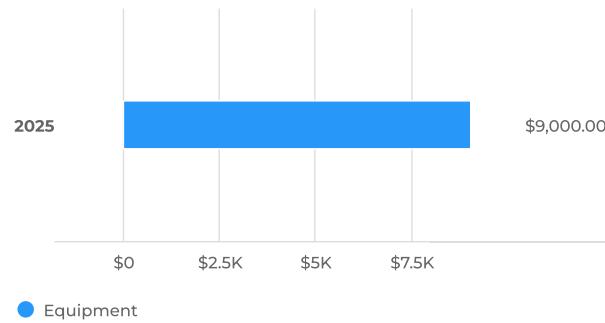
Quote per device. Knox Connect license should not be included due to already being included in the proposed operating budget.



Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$9,000	\$9K	\$9K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

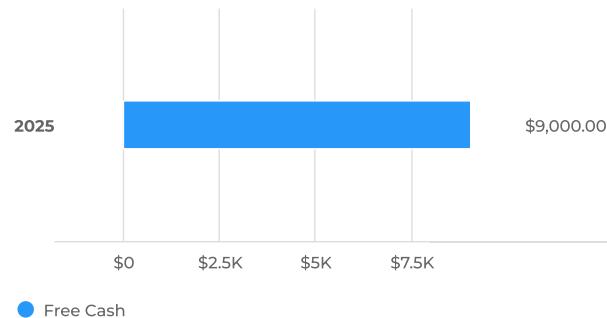
Capital Cost	FY2025	Total
Equipment	\$9,000	\$9,000
Total	\$9,000	\$9,000



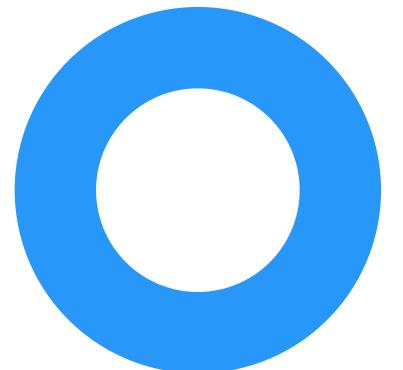
Funding Sources

FY2025 Budget Total Budget (all years) Project Total
\$9,000 **\$9K** **\$9K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Free Cash	\$9,000	\$9,000
Total	\$9,000	\$9,000



This request information is generated from , Adopted Version.

Lucas (CPR) Device

Overview

Request Owner	Doug LeColst
Department	Fire
Type	Capital Equipment

Description

These funds will be used in combination with a trade-in of our oldest Lucas chest compression device which was purchased back in 2013. The American Heart Association continues to stress the importance of uninterrupted chest compressions during cardiac arrest care, which this device delivers. The Department will attempt to cover this purchase with the FY23 Assistance to Firefighter Grant.

Link to product specifications: Lucas3 (https://www.lucas-cpr.com/product_specifications/)

Video Demonstration: Lucas3 Demonstration (<http://www.youtube.com/watch?v=T5VCXM8ovmE>)

Images



Lucas3 Device

Details

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

Supplemental Attachments

 [Lucas Brochure](#)(/resource/cleargov-prod/projects/documents/739ca4447087457edb61.pdf)

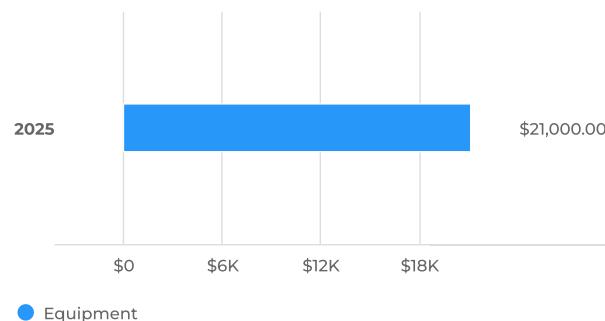
 [Lucas Device Quote](#)(/resource/cleargov-prod/projects/documents/929a521909902e0bf6e1.pdf)



Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$21,000	\$21K	\$21K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

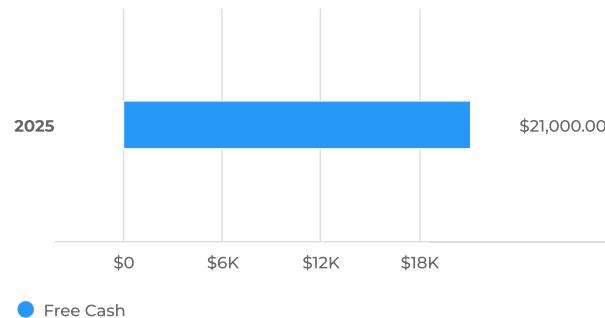
Capital Cost	FY2025	Total
Equipment	\$21,000	\$21,000
Total	\$21,000	\$21,000



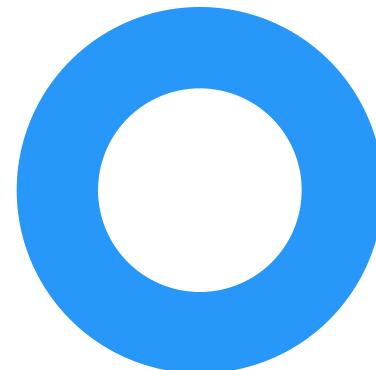
Funding Sources

FY2025 Budget Total Budget (all years) Project Total
\$21,000 **\$21K** **\$21K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Free Cash	\$21,000	\$21,000
Total	\$21,000	\$21,000



This request information is generated from , Adopted Version.

Mobile Radio Replacement

Overview

Request Owner	Doug LeColst
Department	Fire
Type	Capital Equipment

Description

These funds would be used to replace the department's current apparatus mobile radio inventory, starting in FY25 and continuing through FY29. The current radios were purchased and installed in 2008 and are no longer supported by the manufacturer. Any repair is based upon legacy parts availability only. The department had attempted to secure grant funding for this purchase through the FY22 Assistance to Firefighter Grant, however, the department was unsuccessful.

Images



Kenwood Viking VM7000

Details

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

Supplemental Attachments

[Radio Quote](#)(/resource/cleargov-prod/projects/documents/c2ecc6bf92909d3d9e76.pdf)

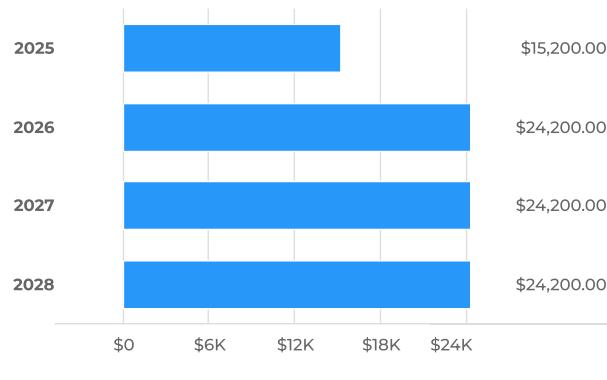
[Radio Product Sheet](#)(/resource/cleargov-prod/projects/documents/7c1588eddd20eba001d7.pdf)



Capital Cost

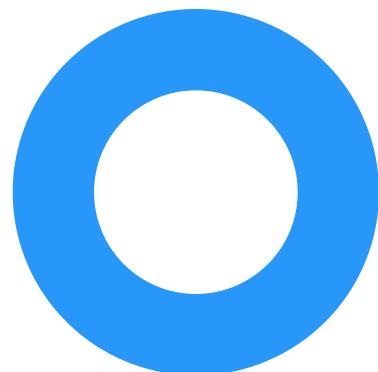
FY2025 Budget	Total Budget (all years)	Project Total
\$15,200	\$87.8K	\$87.8K

Capital Cost by Year (Adopted)



● Equipment

Capital Cost for Budgeted Years (Adopted)



● Equipment (100%)
TOTAL \$87,800.00
\$87,800.00

Capital Cost Breakdown

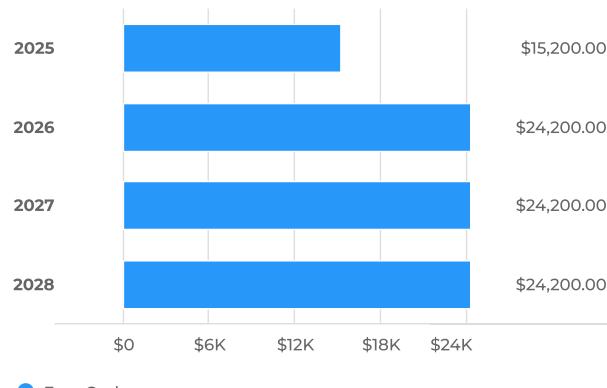
Capital Cost	FY2025	FY2026	FY2027	FY2028	Total
Equipment	\$15,200	\$24,200	\$24,200	\$24,200	\$87,800
Total	\$15,200	\$24,200	\$24,200	\$24,200	\$87,800



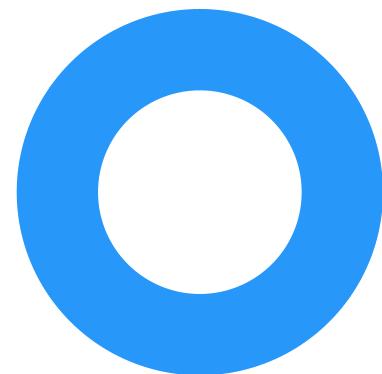
Funding Sources

FY2025 Budget Total Budget (all years) Project Total
\$15,200 **\$87.8K** **\$87.8K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	Total
Free Cash	\$15,200	\$24,200	\$24,200	\$24,200	\$87,800
Total	\$15,200	\$24,200	\$24,200	\$24,200	\$87,800



Refurb/Repair Ladder-1

Overview

Request Owner	Doug LeColst
Department	Fire
Type	Capital Equipment

Description

These funds would be used to perform paint and bodywork on the ladder truck. While this truck is slated for eventual replacement, the soonest this would occur would be at least 5 years from now.

Details

New Purchase or Replacement	Replacement
Useful Life	5

Supplemental Attachments

 [Ladder-1 Images](#)(/resource/cleargov-prod/projects/documents/ce08d1ff7489300a701a.pdf)

 [Ladder-1 Body Estimate](#)(/resource/cleargov-prod/projects/documents/2fc71b9a681928daa91c.pdf)
Estimate for Bodywork (excluding cab)

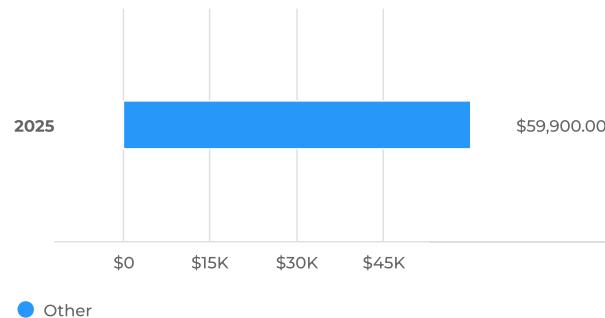
 [Ladder-1 Cab Estimate](#)(/resource/cleargov-prod/projects/documents/c269b261756f91344fc6.pdf)
Estimate for bodywork (Cab only)



Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$59,900	\$59.9K	\$59.9K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

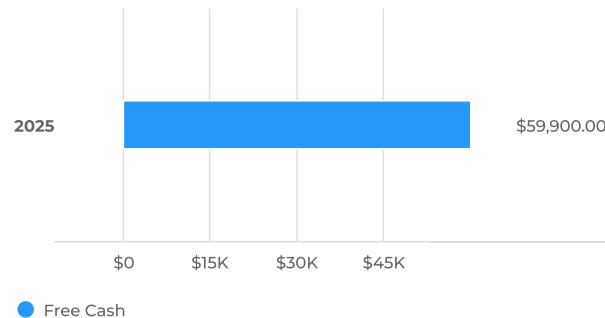
Capital Cost	FY2025	Total
Other	\$59,900	\$59,900
Total	\$59,900	\$59,900



Funding Sources

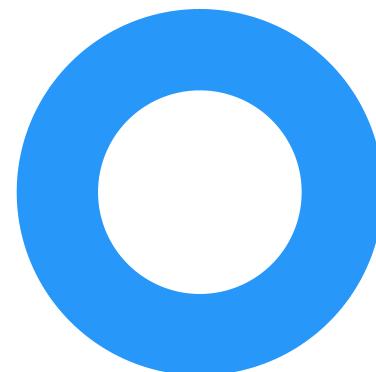
FY2025 Budget	Total Budget (all years)	Project Total
\$59,900	\$59.9K	\$59.9K

Funding Sources by Year (Adopted)



● Free Cash

Funding Sources for Budgeted Years (Adopted)



● Free Cash (100%)
TOTAL \$59,900.00
\$59,900.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
Free Cash	\$59,900	\$59,900
Total	\$59,900	\$59,900



This request information is generated from , Adopted Version.

Replace Engine-3

Overview

Request Owner	Doug LeColst
Department	Fire
Type	Capital Equipment

Description

Funds to replace Engine-3 (2002). Given the current supply chain issues, it is not unrealistic to expect a 2-3 year delivery of this apparatus.

Details

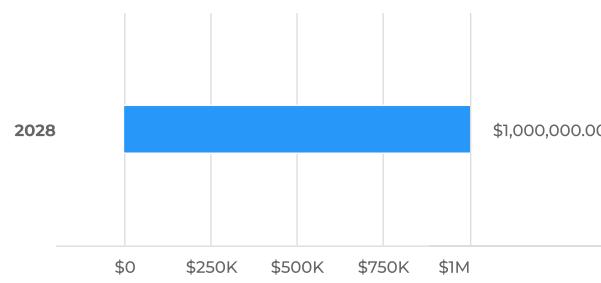
New Purchase or Replacement	Replacement
Useful Life	10 or more years

Capital Cost

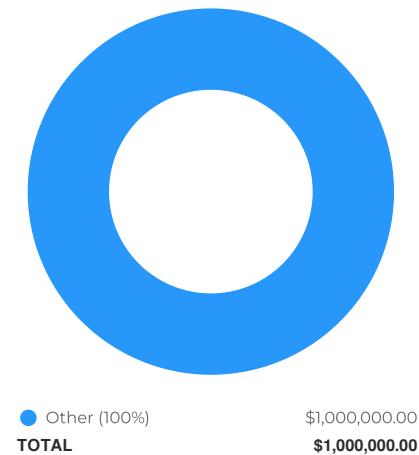
Total Budget (all years) Project Total

\$1M **\$1M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

Capital Cost	FY2028	Total
Other	\$1,000,000	\$1,000,000
Total	\$1,000,000	\$1,000,000



Funding Sources

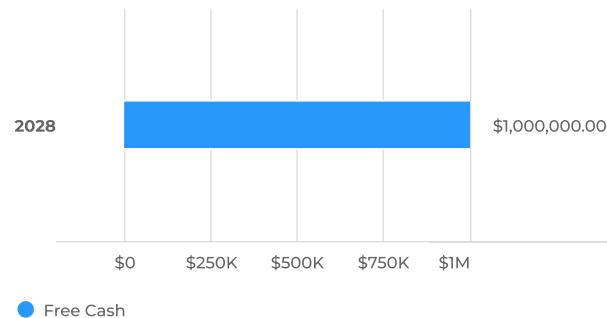
Total Budget (all years)

\$1M

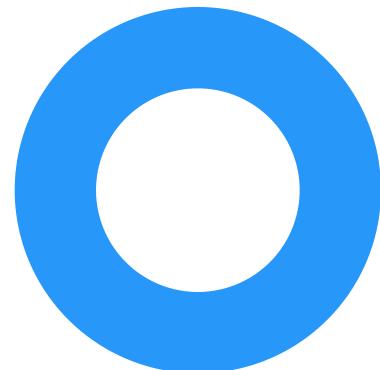
Project Total

\$1M

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



\$1,000,000.00
TOTAL
\$1,000,000.00

Funding Sources Breakdown

Funding Sources	FY2028	Total
Free Cash	\$1,000,000	\$1,000,000
Total	\$1,000,000	\$1,000,000



This request information is generated from , Adopted Version.

Replace Ladder-1

Overview

Request Owner	Doug LeColst
Department	Fire
Type	Capital Equipment

Description

The capital request is for the replacement of our ladder-1 which is a 1999 Sutphen ladder. NFPA 1911 states that fire apparatus >25 years of age should be replaced. The department has delayed this request due to current building constraints. Given the current supply chain issues, a build time of 2-3 years is not unrealistic.

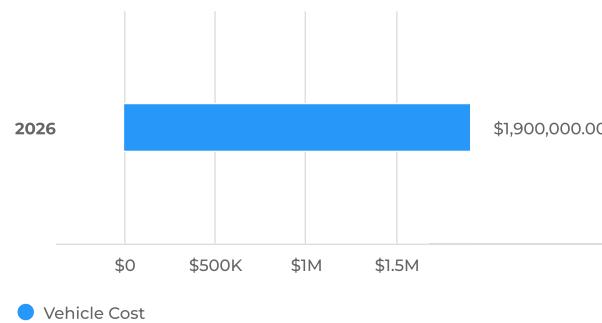
Details

New Purchase or Replacement	New
Useful Life	10 or more years

Capital Cost

Total Budget (all years)	Project Total
\$1.9M	\$1.9M

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

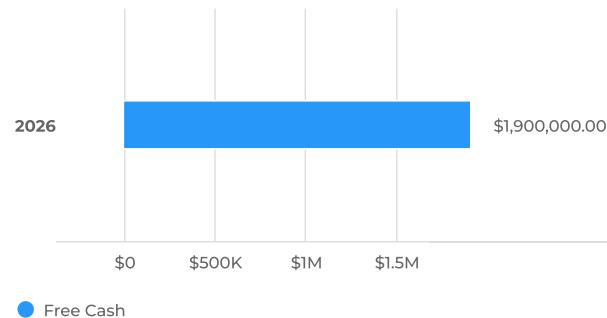
Capital Cost	FY2026	Total
Vehicle Cost	\$1,900,000	\$1,900,000
Total	\$1,900,000	\$1,900,000



Funding Sources

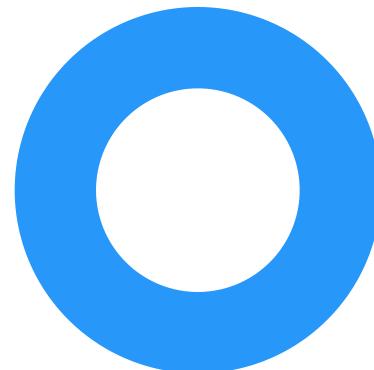
Total Budget (all years) Project Total
\$1.9M **\$1.9M**

Funding Sources by Year (Adopted)



● Free Cash

Funding Sources for Budgeted Years (Adopted)



● Free Cash (100%)

TOTAL

\$1,900,000.00

\$1,900,000.00

Funding Sources Breakdown

Funding Sources	FY2026	Total
Free Cash	\$1,900,000	\$1,900,000
Total	\$1,900,000	\$1,900,000



This request information is generated from , Adopted Version.

Replace Squad-5

Overview

Request Owner	Doug LeColst
Department	Fire
Type	Capital Equipment

Description

Funds to replace 2012 F-450 pickup

Details

New Purchase or Replacement	Replacement
Useful Life	10 or more years

Capital Cost

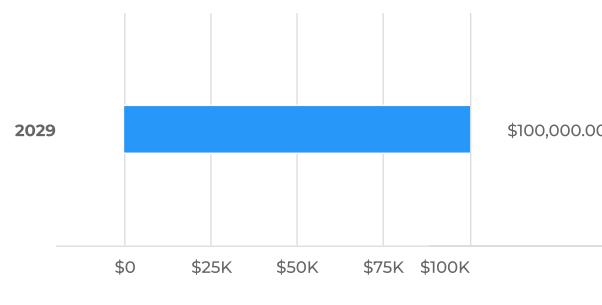
Total Budget (all years)

\$100K

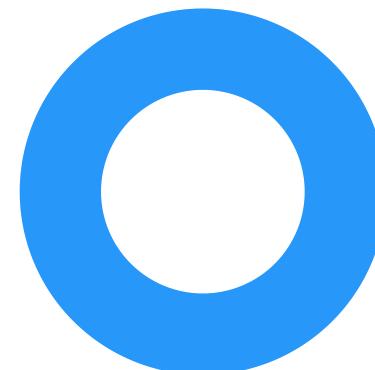
Project Total

\$100K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



● Vehicle Cost (100%)
TOTAL \$100,000.00
\$100,000.00

Capital Cost Breakdown

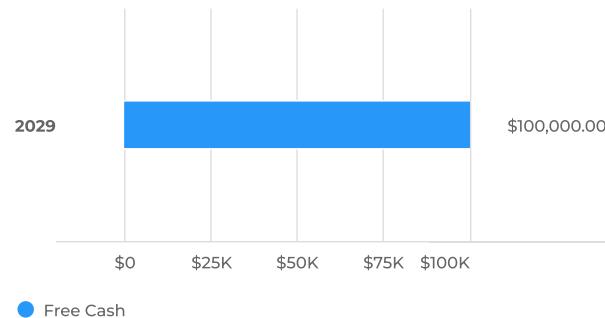
Capital Cost	FY2029	Total
Vehicle Cost	\$100,000	\$100,000
Total	\$100,000	\$100,000



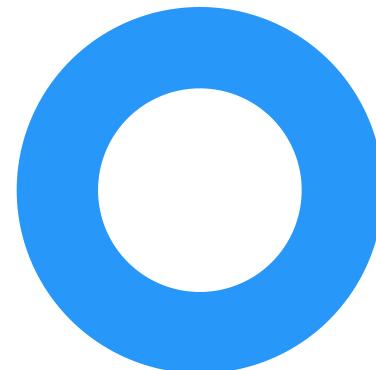
Funding Sources

Total Budget (all years) Project Total
\$100K **\$100K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Free Cash (100%) \$100,000.00
TOTAL **\$100,000.00**

Funding Sources Breakdown

Funding Sources	FY2029	Total
Free Cash	\$100,000	\$100,000
Total	\$100,000	\$100,000



This request information is generated from , Adopted Version.

Replacement of Car-1

Overview

Request Owner	Doug LeColst
Department	Fire
Type	Capital Equipment

Description

These funds would be used to replace the current Car-1 which serves as a command vehicle at the scene of fire and medical incidents. The current Car-1 would become Car-2 and the current Car-2 would replace Car-3, which is a 2005 Ford Crown Vic, which was a hand-me-down from the Middleton Police. Car-3 is currently being utilized for fire prevention activities.

Details

New Purchase or Replacement	New
Useful Life	10 or more years

Supplemental Attachments

 [Quote for Vehicle Add-ons\(/resource/cleargov-prod/projects/documents/181ee9fb3f3e1cb8124f.pdf\)](#)

Quote for vehicle add-ons (ie lights, equipment storage, etc)

 [Radio Quote\(/resource/cleargov-prod/projects/documents/73a44609bf92009f449a.pdf\)](#)

Quote to install fire/EMS radio

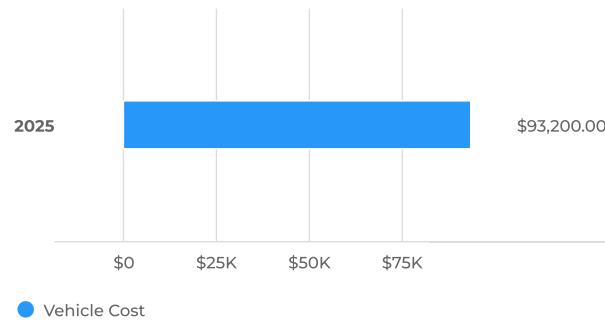
 [Vehicle Quote\(/resource/cleargov-prod/projects/documents/00feeb557f01b4be3ab.pdf\)](#)



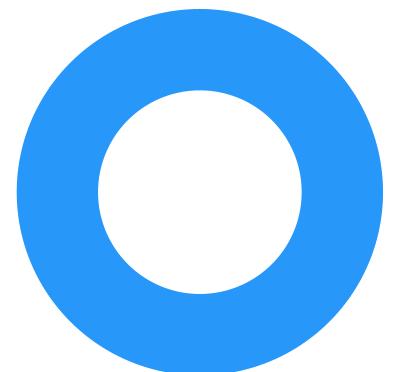
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$93,200	\$93.2K	\$93.2K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

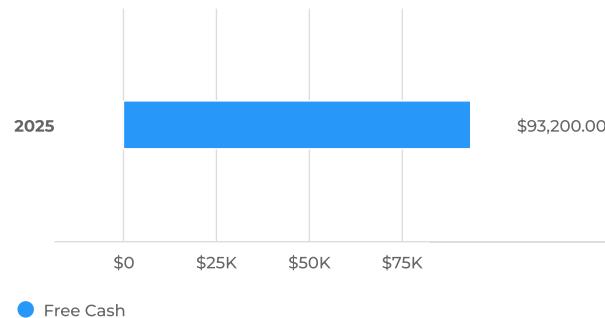
Capital Cost	FY2025	Total
Vehicle Cost	\$93,200	\$93,200
Total	\$93,200	\$93,200



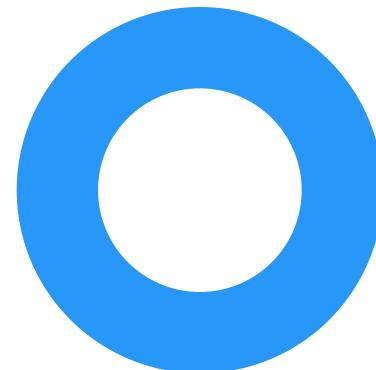
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
\$93,200	\$93.2K	\$93.2K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Free Cash	\$93,200	\$93,200
Total	\$93,200	\$93,200



This request information is generated from , Adopted Version.

Replacement of Fire Hose

Overview

Request Owner	Doug LeColst
Department	Fire
Type	Capital Equipment

Description

Funds to replace aging fire hose (various sizes).

Images



Fire Hose

Various size diameter hose

Details

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

Supplemental Attachments

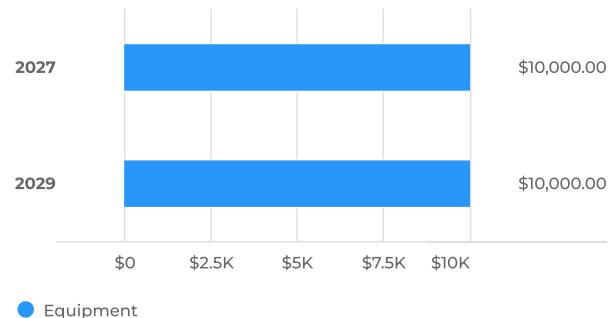
 [Hose Brochure\(/resource/cleargov-prod/projects/documents/0d1386209b6fe1b3f285.pdf\)](#)



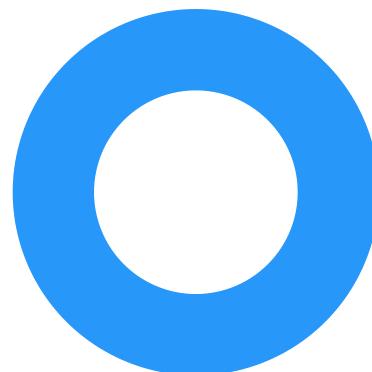
Capital Cost

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

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



\$20,000.00
\$20,000.00

Capital Cost Breakdown

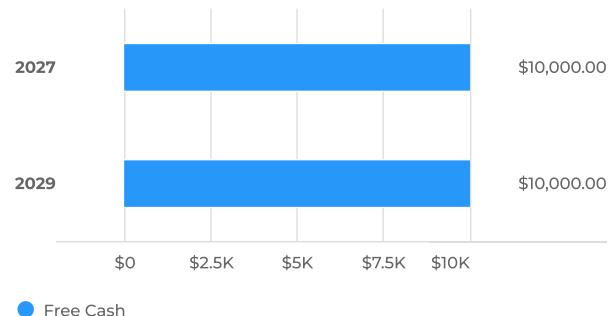
Capital Cost	FY2027	FY2029	Total
Equipment	\$10,000	\$10,000	\$20,000
Total	\$10,000	\$10,000	\$20,000



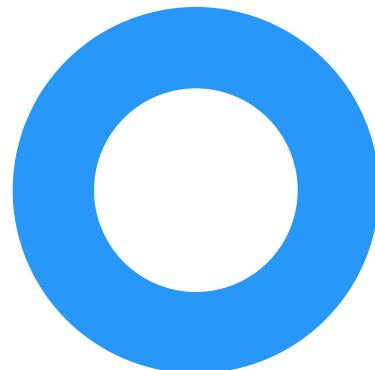
Funding Sources

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

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2027	FY2029	Total
Free Cash	\$10,000	\$10,000	\$20,000
Total	\$10,000	\$10,000	\$20,000



This request information is generated from , Adopted Version.

Replacement of Firefighter Turnout Gear (PPE)

Overview

Request Owner	Doug LeColst
Department	Fire
Type	Capital Equipment

Description

The request is to replace firefighter turnout gear. This equipment has a shelf life of 10 years.

Images



Turnout Gear

Firefighter turnout gear

Details

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



Capital Cost

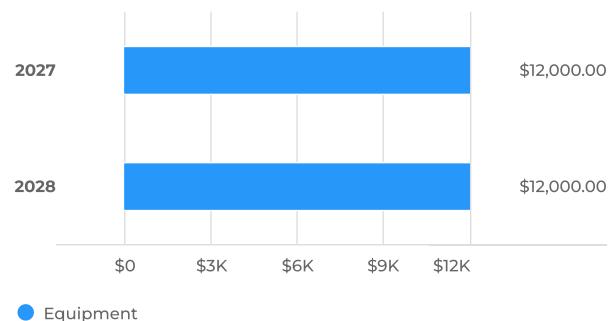
Total Budget (all years)

\$24K

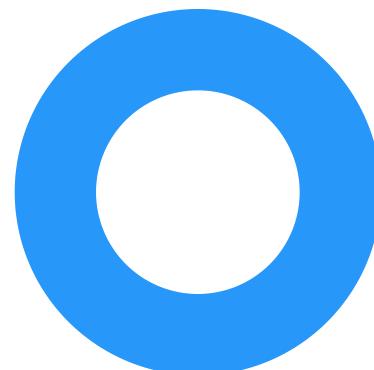
Project Total

\$24K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



● Equipment (100%)
TOTAL \$24,000.00
\$24,000.00

Capital Cost Breakdown

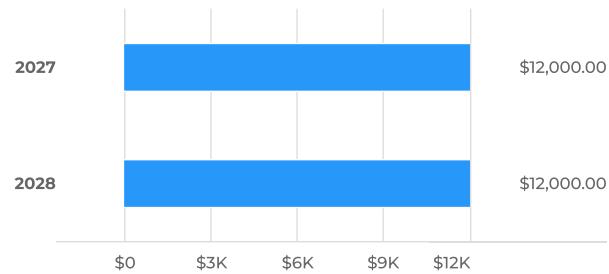
Capital Cost	FY2027	FY2028	Total
Equipment	\$12,000	\$12,000	\$24,000
Total	\$12,000	\$12,000	\$24,000



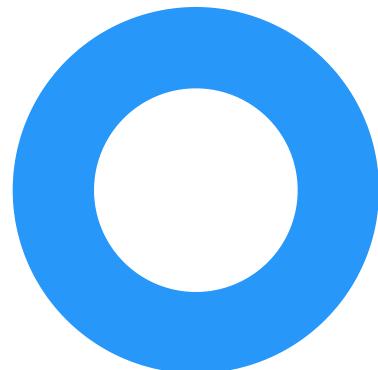
Funding Sources

Total Budget (all years) Project Total
\$24K **\$24K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
Free Cash	\$12,000	\$12,000	\$24,000
Total	\$12,000	\$12,000	\$24,000



This request information is generated from , Adopted Version.

Utility Terrain Vehicle (UTV)

Overview

Request Owner	Doug LeColst
Department	Fire
Type	Capital Equipment

Description

Funds to purchase a new utility terrain vehicle.

Images



Utility Terrain Vehicle

Details

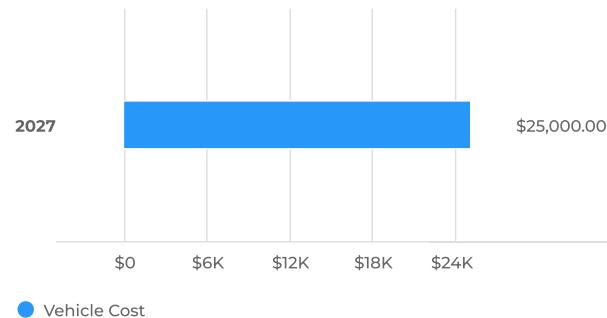
New Purchase or Replacement	New
Useful Life	10 or more years



Capital Cost

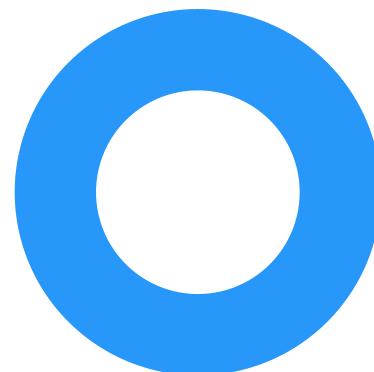
Total Budget (all years) Project Total
\$25K **\$25K**

Capital Cost by Year (Adopted)



● Vehicle Cost

Capital Cost for Budgeted Years (Adopted)



● Vehicle Cost (100%) \$25,000.00
TOTAL **\$25,000.00**

Capital Cost Breakdown

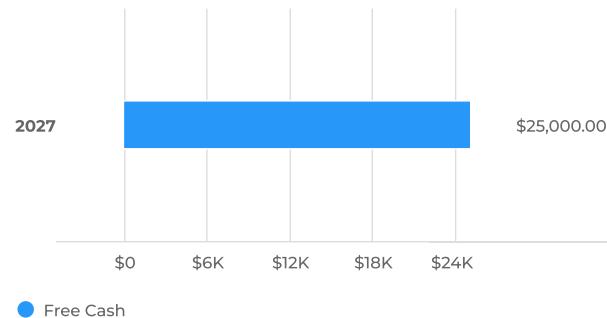
Capital Cost	FY2027	Total
Vehicle Cost	\$25,000	\$25,000
Total	\$25,000	\$25,000



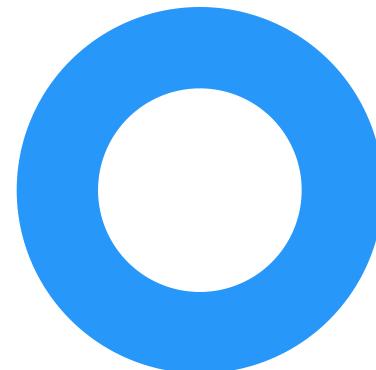
Funding Sources

Total Budget (all years) Project Total
\$25K **\$25K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2027	Total
Free Cash	\$25,000	\$25,000
Total	\$25,000	\$25,000



FULLER MEADOW REQUESTS



This request information is generated from , Adopted Version.

Fuller Meadow Parking Lot Improvements

Overview

Request Owner	Sarah Wood
Department	Fuller Meadow
Type	Capital Improvement

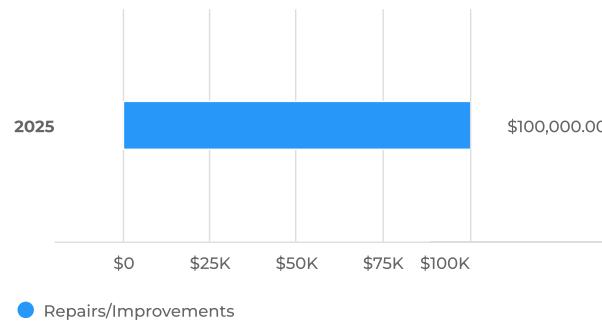
Description

Upgrades to parking lot to improve traffic flow.

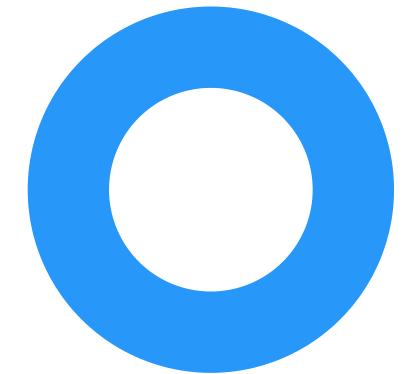
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$100,000	\$100K	\$100K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

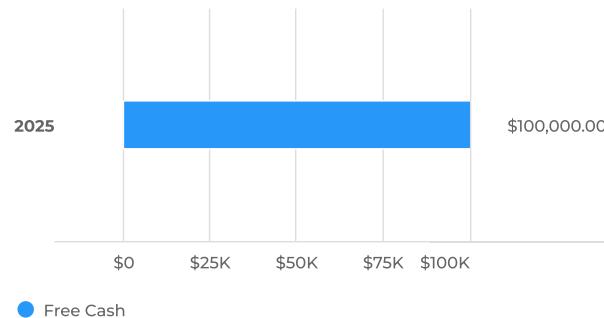
Capital Cost	FY2025	Total
Repairs/Improvements	\$100,000	\$100,000
Total	\$100,000	\$100,000



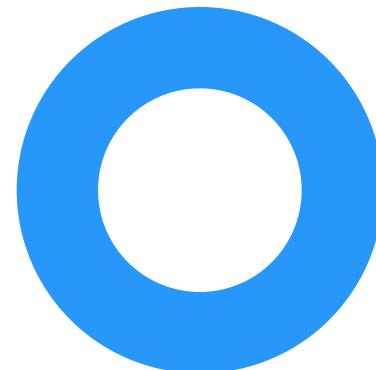
Funding Sources

FY2025 Budget Total Budget (all years) Project Total
\$100,000 **\$100K** **\$100K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Free Cash	\$100,000	\$100,000
Total	\$100,000	\$100,000



This request information is generated from , Adopted Version.

Fuller Meadow School Roof Replacement (96 Addition & Modular Building)

Overview

Request Owner	Steve Greenberg
Est. Start Date	06/22/2026
Est. Completion Date	08/31/2026
Department	Fuller Meadow
Type	Capital Improvement

Description

The roof on the 96 addition has come to the end of its useful life. We are submitting a Statement of Interest to the Massachusetts Building Authority in March 2024.

Details include:

- Re-roofing of approximately 32,000 SQ FT of roof
- OPM (assigned by MSBA, Fee negotiated with owner)
- Designer (assigned by MSBA, Fee negotiated with owner)
- General Construction (sealed bid process based on plans and specs developed by Designer, Owner and OPM)
- Commissioning (MSBA may pay this fee)

Images



Fuller Meadow Roof

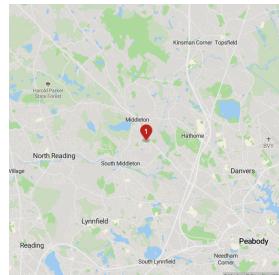
96 addition and modular building roof section to be replaced

Details

Type of Project Replacement

Location

Address: 143 South Main Street



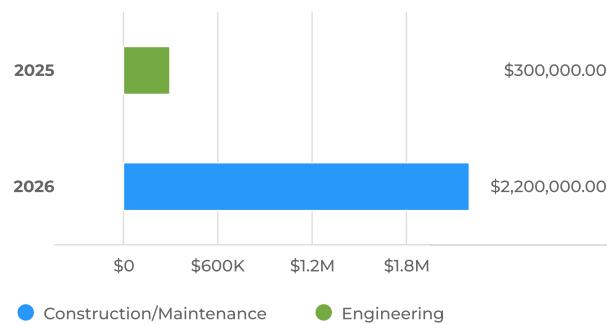
Capital Cost

FY2025 Budget
\$300,000

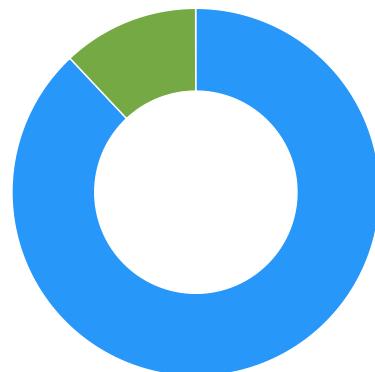
Total Budget (all years)
\$2.5M

Project Total
\$2.5M

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

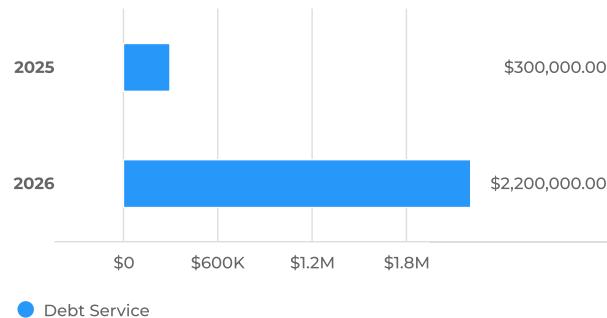
Capital Cost	FY2025	FY2026	Total
Engineering	\$300,000		\$300,000
Construction/Maintenance		\$2,200,000	\$2,200,000
Total	\$300,000	\$2,200,000	\$2,500,000



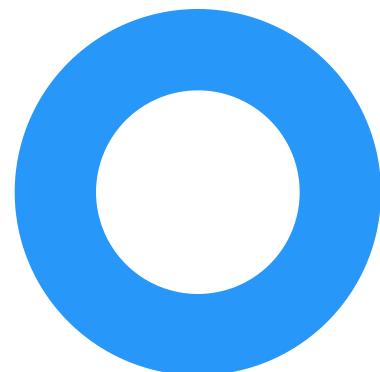
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
\$300,000	\$2.5M	\$2.5M

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Debt Service	\$300,000	\$2,200,000	\$2,500,000
Total	\$300,000	\$2,200,000	\$2,500,000



LIBRARY REQUESTS



This request information is generated from , Adopted Version.

Building Needs Assessment

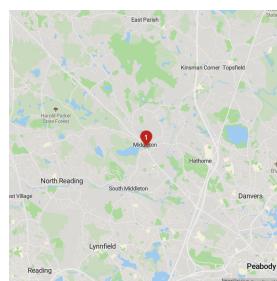
Overview

Request Owner	Loretta Johnson
Department	Library
Type	Capital Improvement

Description

Cost to hire a third-party firm to conduct a conditions assessment of the library building and systems.

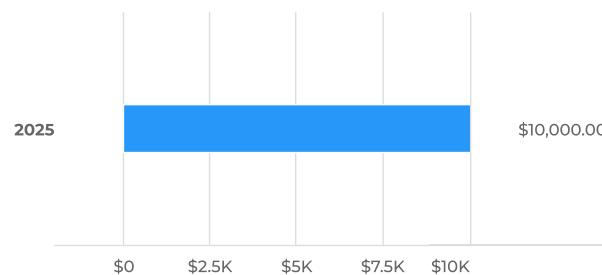
Location



Capital Cost

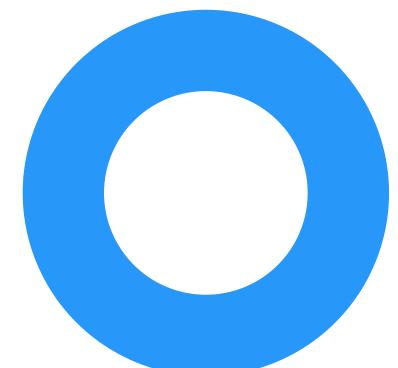
FY2025 Budget Total Budget (all years) Project Total
\$10,000 **\$10K** **\$10K**

Capital Cost by Year (Adopted)



● Other

Capital Cost for Budgeted Years (Adopted)



● Other (100%)

\$10,000.00

TOTAL

\$10,000.00

Capital Cost Breakdown

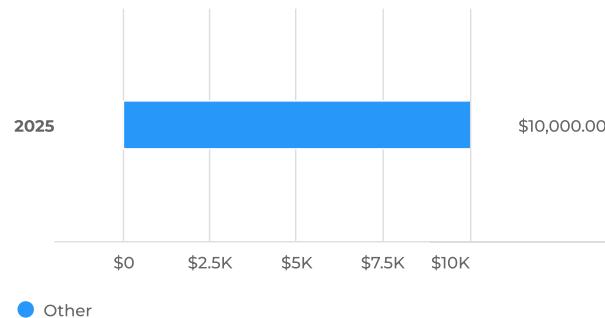
Capital Cost	FY2025	Total
Other	\$10,000	\$10,000
Total	\$10,000	\$10,000



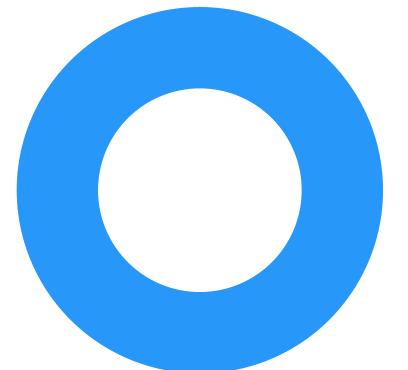
Funding Sources

FY2025 Budget Total Budget (all years) Project Total
\$10,000 **\$10K** **\$10K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Other	\$10,000	\$10,000
Total	\$10,000	\$10,000



Repairs to Slate Roof, Copper Trim, and Copper Gutters

Overview

Request Owner	Loretta Johnson
Est. Start Date	07/01/2024
Est. Completion Date	10/01/2024
Department	Library
Request Groups	Choice 1
Type	Capital Improvement

Description

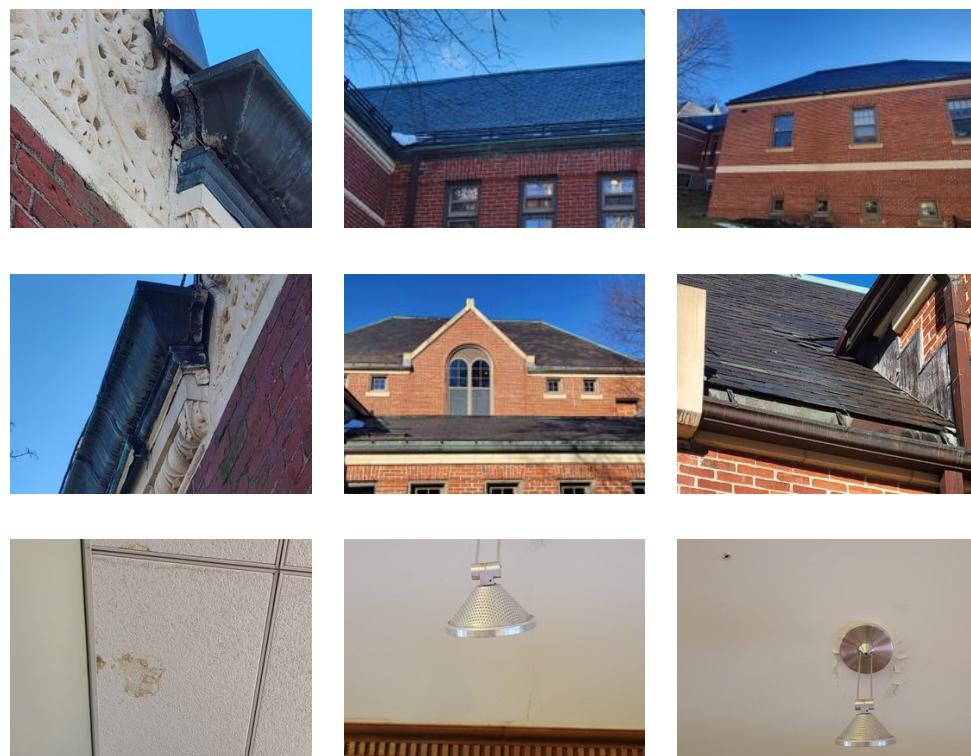
The library's slate roof – on the original library and the addition – is missing shingles. Over time (15 years; since 2008 renovation), shingles cracked, split, and fell off. Additionally, the copper trim on the original library's facade and gutters are in need of repairs. Images of areas of concern are attached, along with quotes for repairs. Other than the visible blemishes these damages cause to the aesthetic of the exterior of the library, the roof and trim issues are posing problems for the interior of the building as well. Water leaks are evident, and a ~4"x6" gap in the attic wall where the copper trim has pulled away from the building's exterior shows visible daylight from the outside.

The library director contacted four roofers who also specialize in copper trim work:

1. Aqua Barriers
2. Aspen Roofing
3. J. B. Kidney Roofing
4. Witch City Roofing

Three of the contractors replied: Aspen Roofing, J. B. Kidney Roofing, and Witch City Roofing. Their proposals are included for review.

Images

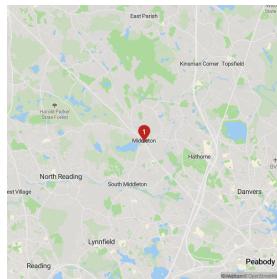




Details

Type of Project Other

Location



Supplemental Attachments

 [JB Kidney Roofing Proposal](#)(/resource/cleargov-prod/projects/documents/2519e6785b78577b3ecc.pdf)

Proposal from J. B. Kidney to repair roof, copper trim, and copper gutters. Total: \$49,050

 [Aspen Roofing Proposal](#)(/resource/cleargov-prod/projects/documents/b82cae3dcea4742d162.pdf)

Proposal from Aspen Roofing to repair roof and copper trim. Total: \$20,197

 [Witch City Roofing Proposal](#)(/resource/cleargov-prod/projects/documents/15b32d044b77df09945.pdf)

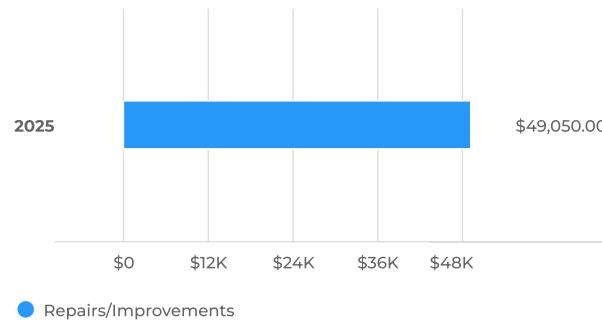
Proposal from Witch City Roofing to repair roof and copper trim. Total: \$16,885



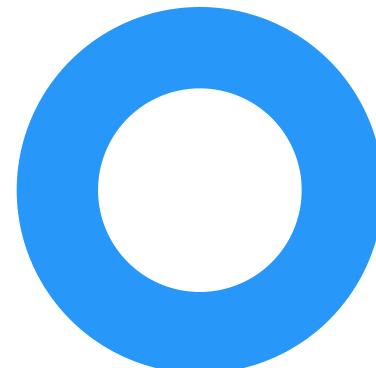
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$49,050	\$49.05K	\$49.05K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



● Repairs/Improvements \$49,050.00
TOTAL \$49,050.00

Capital Cost Breakdown

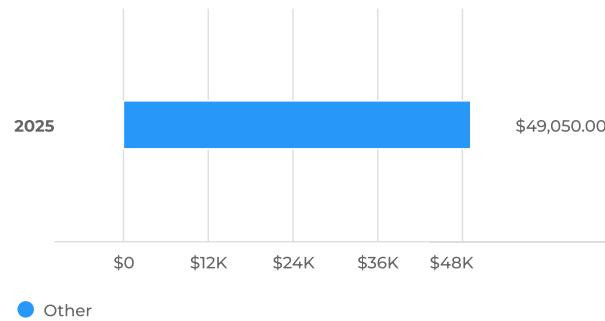
Capital Cost	Historical	FY2025	Total
Repairs/Improvements	\$0	\$49,050	\$49,050
Total	\$0	\$49,050	\$49,050



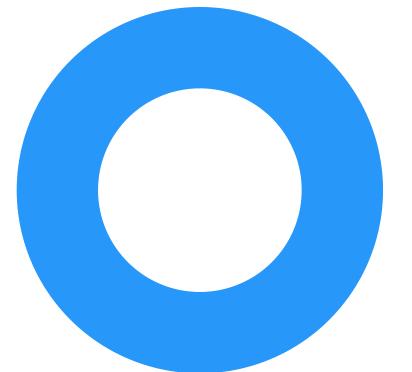
Funding Sources

FY2025 Budget Total Budget (all years) Project Total
\$49,050 **\$49.05K** **\$49.05K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	Historical	FY2025	Total
Other	\$0	\$49,050	\$49,050
Total	\$0	\$49,050	\$49,050



MANAGEMENT INFORMATION SYSTEMS REQUESTS



This request information is generated from , Adopted Version.

AssessPro 5 Upgrade

Overview

Request Owner	Liam Welch
Department	Management Information Systems
Type	Capital Equipment

Description

Assessors are upgrading their current assessment software to version 5. This includes a migration to the cloud, and an upgrade to the underlying software.

One-time costs cover training, conversion of 18 years of prior year databases and integration with CAI GIS. This upgrade will bring more modern functionality to the software, options for integration, and resiliency through cloud hosting.

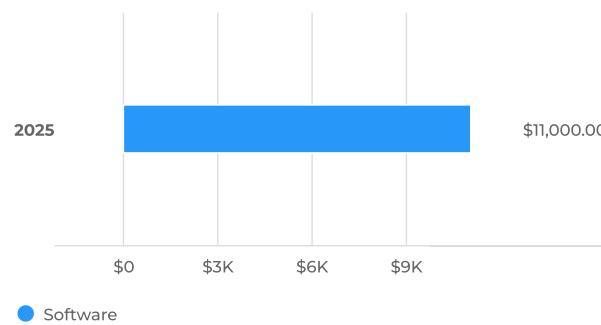
Details

New Purchase or Replacement	Upgrade
-----------------------------	---------

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$11,000	\$11K	\$11K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

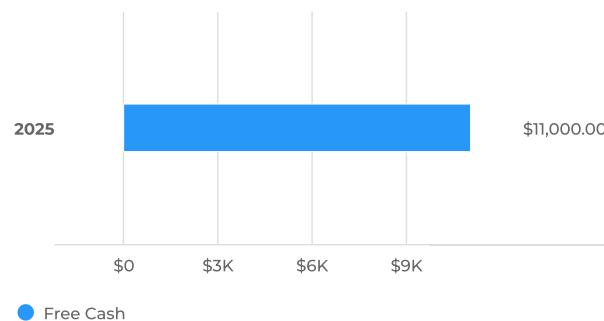
Capital Cost	FY2025	Total
Software	\$11,000	\$11,000
Total	\$11,000	\$11,000



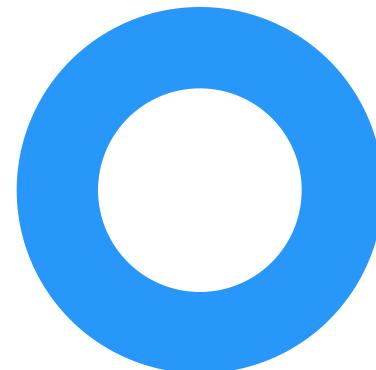
Funding Sources

FY2025 Budget Total Budget (all years) Project Total
\$11,000 **\$11K** **\$11K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Free Cash (100%) \$11,000.00
TOTAL **\$11,000.00**

Funding Sources Breakdown

Funding Sources	FY2025	Total
Free Cash	\$11,000	\$11,000
Total	\$11,000	\$11,000



This request information is generated from , Adopted Version.

DPW Konica Wide Format and MFP Printer Replacement

Overview

Request Owner	Liam Welch
Department	Management Information Systems
Type	Capital Equipment

Description

DPW's ipf760 is reaching end of life. Failures have become more frequent and the device is reaching over 10 years of age, and it's supported by an expensive by the hour contract. This is accompanied by a Xerox MFP that does not have maintenance agreement

A replacement for the wide format printer and xerox MFP has been scoped out with Konica, with full support contracts.

Details

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

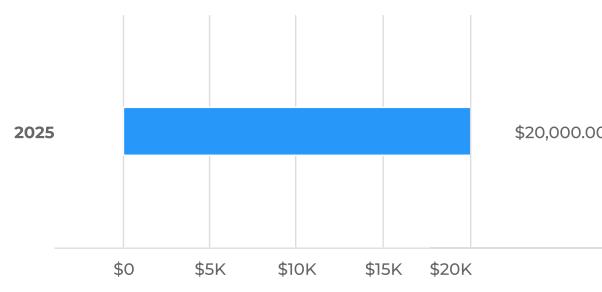
Supplemental Attachments

 Konica Proposal(/resource/cleargov-prod/projects/documents/3b4d9bb8adea574abc92.pdf)

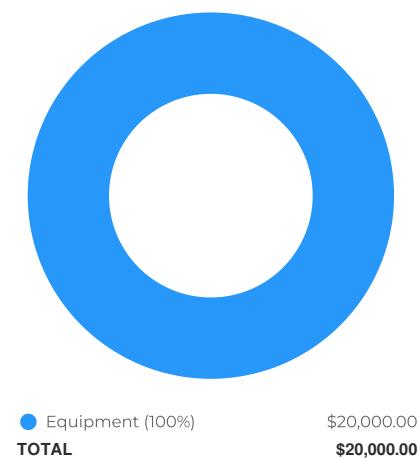
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$20,000	\$20K	\$20K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

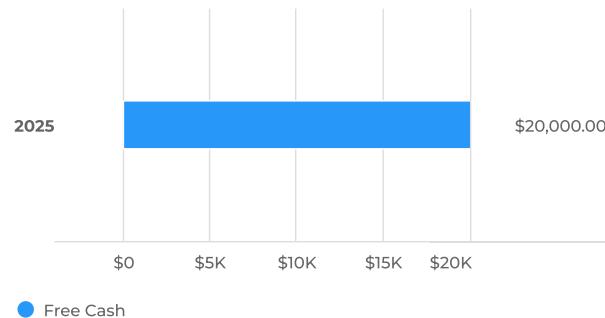
Capital Cost	FY2025	Total
Equipment	\$20,000	\$20,000
Total	\$20,000	\$20,000



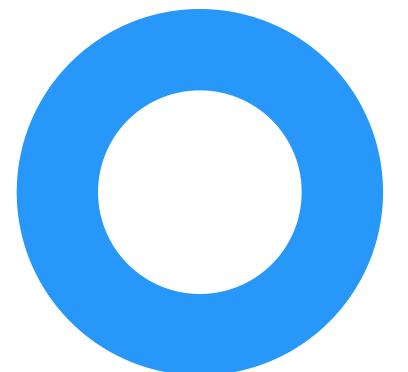
Funding Sources

FY2025 Budget Total Budget (all years) Project Total
\$20,000 **\$20K** **\$20K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Free Cash	\$20,000	\$20,000
Total	\$20,000	\$20,000



This request information is generated from , Adopted Version.

IT & Cybersecurity

Overview

Request Owner	Liam Welch
Department	Management Information Systems
Type	Capital Equipment

Description

Forticlient, FortiEDR, Fortimail, FortiSOC and Fortigate services and licensing provided, implemented and managed by the North Shore IT collaborative.

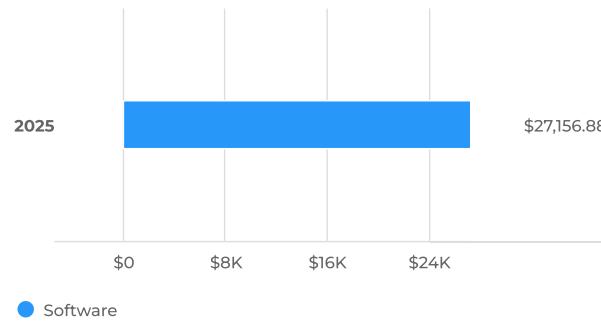
Details

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

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$27,157	\$27.157K	\$27.157K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

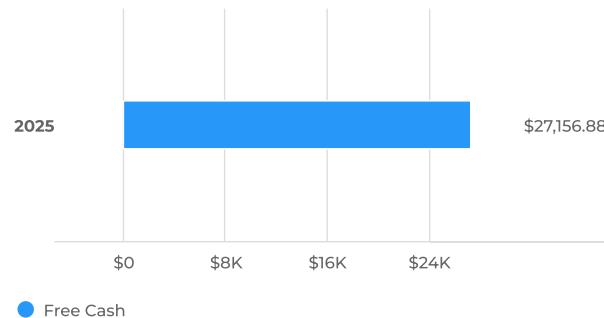
Capital Cost	FY2025	Total
Software	\$27,157	\$27,157
Total	\$27,157	\$27,157



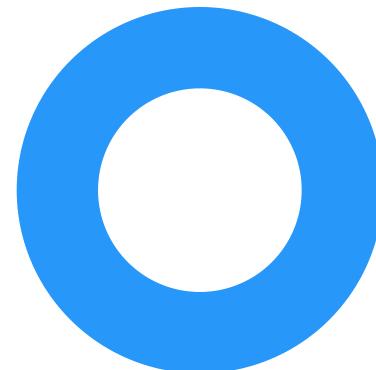
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
\$27,157	\$27.157K	\$27.157K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Free Cash	\$27,157	\$27,157
Total	\$27,157	\$27,157



This request information is generated from , Adopted Version.

Server and Network Migration

Overview

Request Owner	Liam Welch
Department	Management Information Systems
Type	Capital Equipment

Description

Migration to Danvers' datacenter and upgrade of any network switching

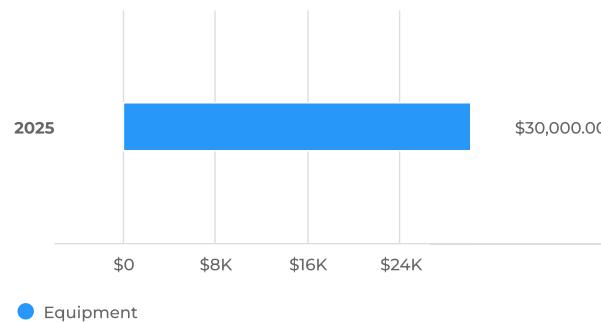
Details

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

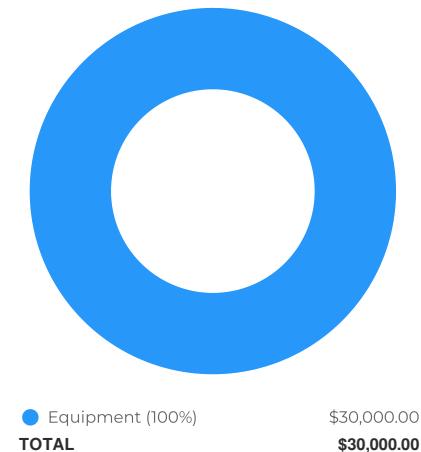
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$30,000	\$30K	\$30K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

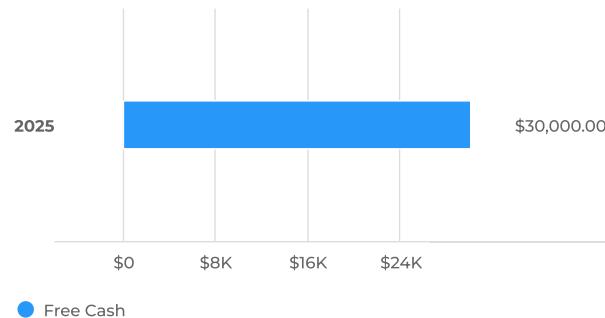
Capital Cost	FY2025	Total
Equipment	\$30,000	\$30,000
Total	\$30,000	\$30,000



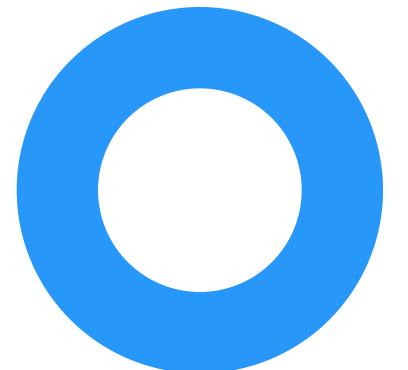
Funding Sources

FY2025 Budget Total Budget (all years) Project Total
\$30,000 **\$30K** **\$30K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Free Cash	\$30,000	\$30,000
Total	\$30,000	\$30,000



Town-Wide Phone Migration and Upgrade

Overview

Request Owner	Liam Welch
Department	Management Information Systems
Type	Capital Equipment

Description

Middleton currently utilizes a on-premises phone system that utilizes soon to be end of life hardware, Mitel MiVoice 250 boxes. These boxes also utilize legacy wiring that will not be built out in the municipal complex.

A migration to a new, cloud voip system, along with new phones, will allow this new system to follow the town into the new municipal complex, and also elimination of existing phone lines ahead of the move.

This capital request covers labor for installation, training for town employees, and new phones.

Details

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

Supplemental Attachments

 [Mettel Phone Quote\(/resource/cleargov-prod/projects/documents/ba203cf71afcbd0fb047.pdf\)](#)



Capital Cost

FY2025 Budget

\$26,466

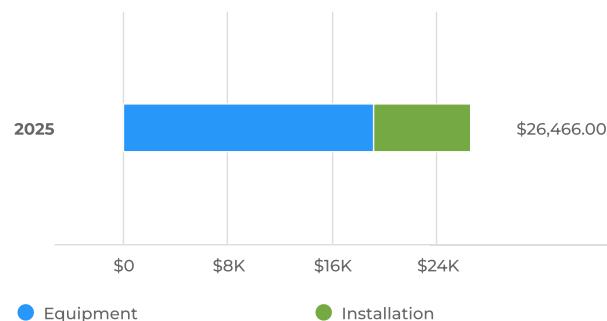
Total Budget (all years)

\$26.466K

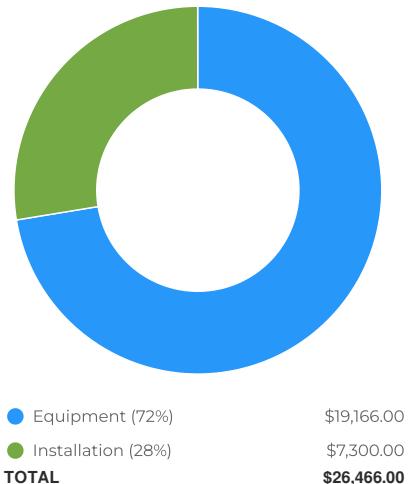
Project Total

\$26.466K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

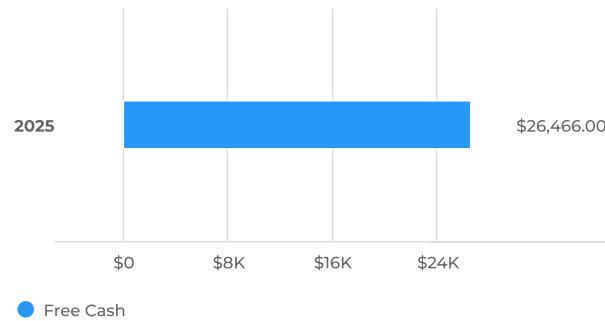
Capital Cost	FY2025	Total
Equipment	\$19,166	\$19,166
Installation	\$7,300	\$7,300
Total	\$26,466	\$26,466



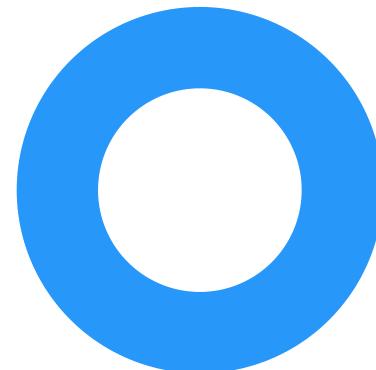
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
\$26,466	\$26.466K	\$26.466K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Free Cash (100%)
TOTAL \$26,466.00
\$26,466.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
Free Cash	\$26,466	\$26,466
Total	\$26,466	\$26,466



POLICE REQUESTS



This request is generated from , Adopted Version.

Handgun upgrade

Overview

Request Owner	William Sampson, Police Chief
Department	Police
Request Groups	Choice 1
Type	Capital Equipment

Description

Replace all department issued handguns, which include the on-duty Glock 22 and 23, 40mm and off-duty/back-up Glock 27 40mm, to the Glock 17 and 19, .9mm and Glock 43, 9mm. The currently issued firearms will be traded in for the on-duty Glock 17 and 19, 9mm and off-duty/back-up Glock 43, 9mm. Also included in the cost will be optics for the on-duty Glock 17 and 19 and on-duty holsters.

Images



Glock 17



Glock 43

Details

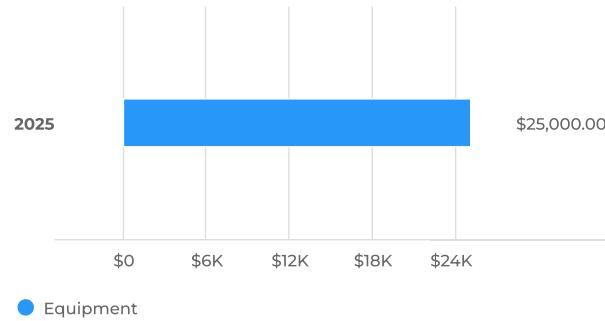
New Purchase or Replacement	Replacement
-----------------------------	-------------



Capital Cost

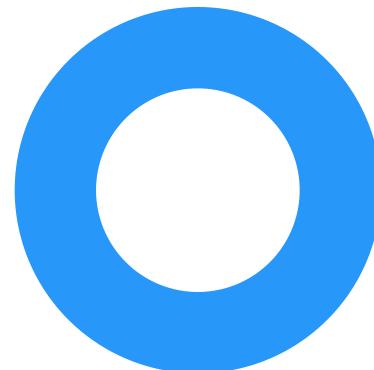
FY2025 Budget	Total Budget (all years)	Project Total
\$25,000	\$25K	\$25K

Capital Cost by Year (Adopted)



● Equipment

Capital Cost for Budgeted Years (Adopted)



● Equipment (100%)
TOTAL \$25,000.00
\$25,000.00

Capital Cost Breakdown

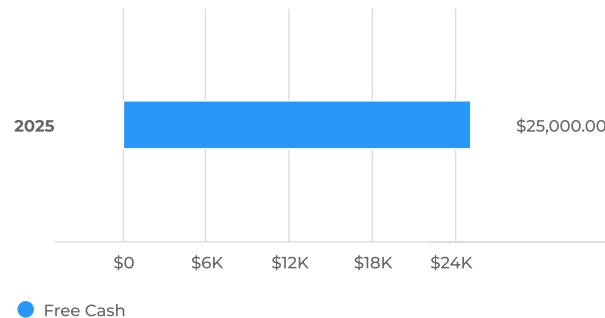
Capital Cost	FY2025	Total
Equipment	\$25,000	\$25,000
Total	\$25,000	\$25,000



Funding Sources

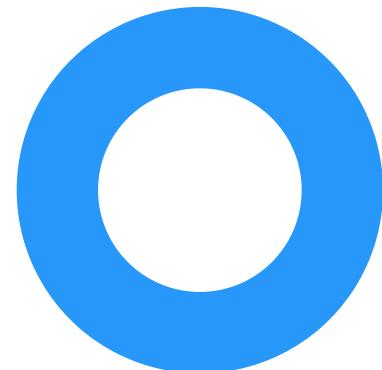
FY2025 Budget	Total Budget (all years)	Project Total
\$25,000	\$25K	\$25K

Funding Sources by Year (Adopted)



● Free Cash

Funding Sources for Budgeted Years (Adopted)



● Free Cash (100%)

\$25,000.00

TOTAL

\$25,000.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
Free Cash	\$25,000	\$25,000
Total	\$25,000	\$25,000



Police Drone

Overview

Request Owner	William Sampson, Police Chief
Department	Police
Request Groups	Choice 1
Type	Capital Equipment

Description

DJI Matrice 30T Thermal Combo w/ Care Enterprise. The DJI Matrice 30T is a versatile commercial drone featuring an integrated payload with a 48MP wide camera, a 12MP tele zoom camera with significant zoom capabilities, and a thermal camera for diverse operational needs. It offers advanced flight performance, easily handling challenging weather with an IP55 rating, and ensures safety with comprehensive sensors and collision avoidance systems. Its intuitive DJI RC Plus remote control and compatibility with FlightHub 2 enhance mission efficiency. Used in police investigations as well as search and rescue operations.

Images



Police Drone

Details

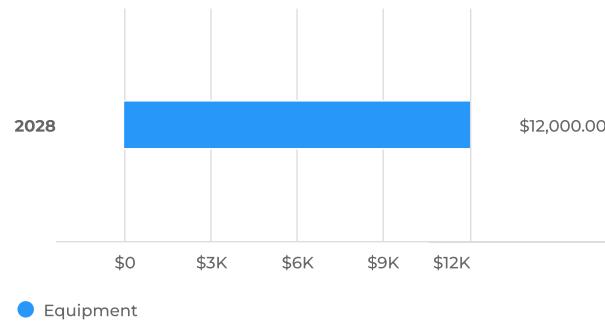
New Purchase or Replacement	New
-----------------------------	-----



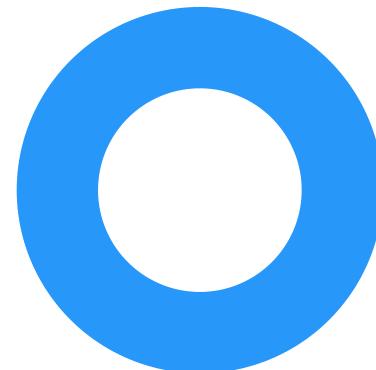
Capital Cost

Total Budget (all years) Project Total
\$12K **\$12K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



\$12,000.00
TOTAL
\$12,000.00

Capital Cost Breakdown

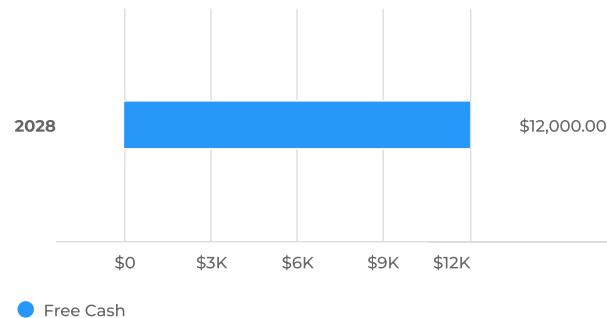
Capital Cost	FY2028	Total
Equipment	\$12,000	\$12,000
Total	\$12,000	\$12,000



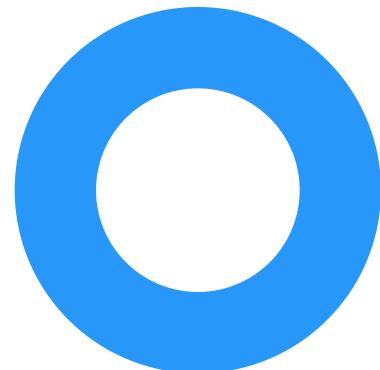
Funding Sources

Total Budget (all years) Project Total
\$12K **\$12K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2028	Total
Free Cash	\$12,000	\$12,000
Total	\$12,000	\$12,000



This request information is generated from , Adopted Version.

Radio upgrade

Overview

Request Owner	William Sampson, Police Chief
Department	Police
Request Groups	Choice 1
Type	Capital Equipment

Description

Upgrade current portable radios with Digital and Analog portable radios.

Details

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

Capital Cost

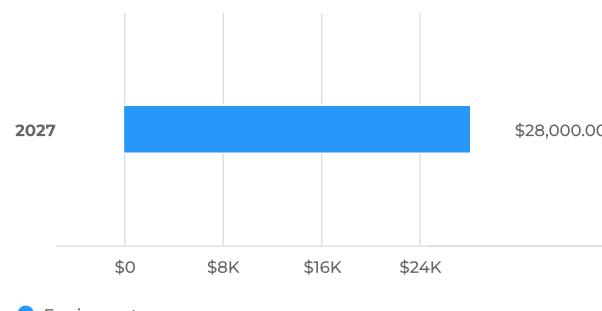
Total Budget (all years)

\$28K

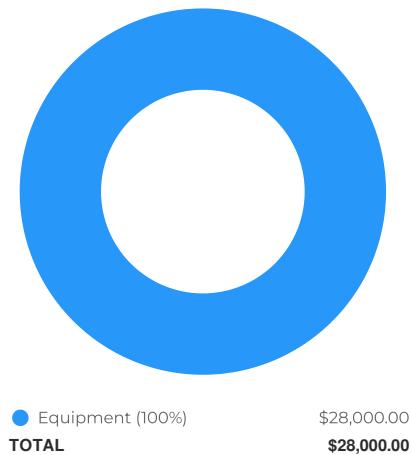
Project Total

\$28K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

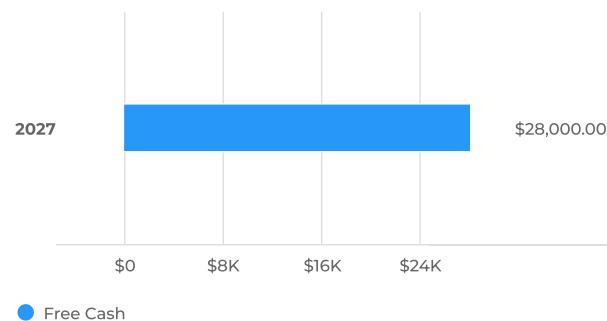
Capital Cost	FY2027	Total
Equipment	\$28,000	\$28,000
Total	\$28,000	\$28,000



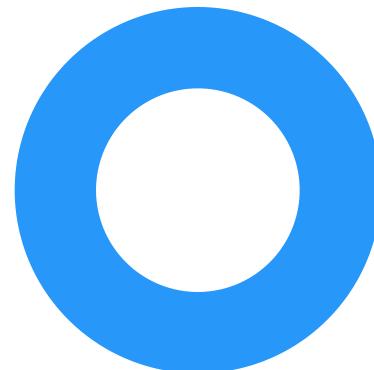
Funding Sources

Total Budget (all years) Project Total
\$28K **\$28K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2027	Total
Free Cash	\$28,000	\$28,000
Total	\$28,000	\$28,000



This request information is generated from , Adopted Version.

RANGER CREW XP 1000 NorthStar Edition Premium Patrol Off-road vehicle

Overview

Request Owner	William Sampson, Police Chief
Department	Police
Request Groups	Choice 1
Type	Capital Equipment

Description

RANGER CREW XP 1000 NorthStar Edition Premium Patrol off-road vehicle for patrol of trails, parks and lake area. Used for both patrol and search and rescue. Will replace aging ATV.

Images



RANGER CREW XP 1000 NorthStar Edition Premium Patrol vehicle

Details

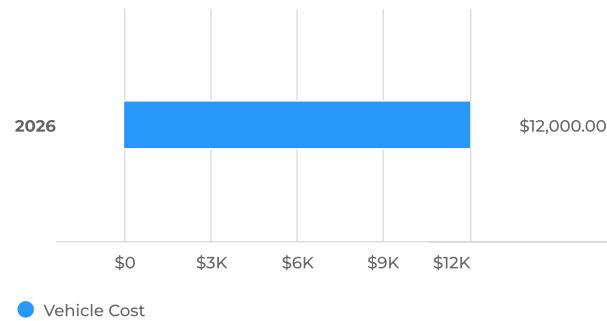
New Purchase or Replacement	Replacement
Useful Life	10 or more years



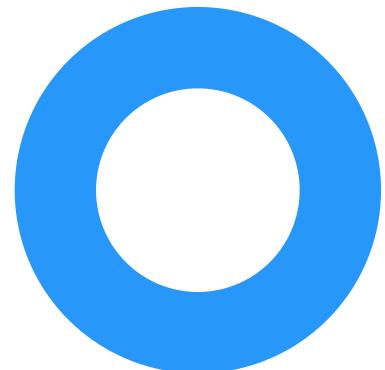
Capital Cost

Total Budget (all years) Project Total
\$12K **\$12K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

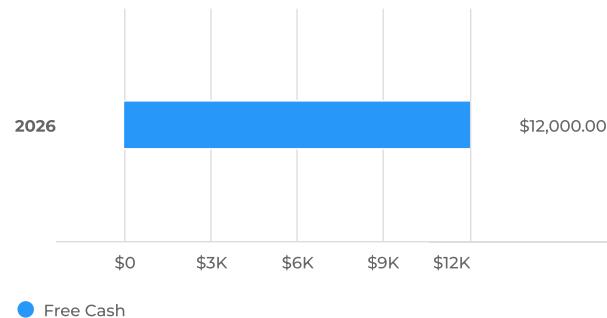
Capital Cost	FY2026	Total
Vehicle Cost	\$12,000	\$12,000
Total	\$12,000	\$12,000



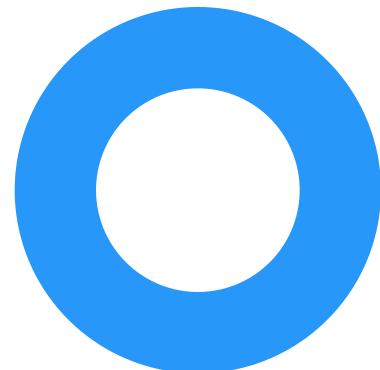
Funding Sources

Total Budget (all years) Project Total
\$12K **\$12K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2026	Total
Free Cash	\$12,000	\$12,000
Total	\$12,000	\$12,000



Stirmgroup - Evidence Room Auditing and PADtrax evidence management system and Design

Overview

Request Owner	William Sampson, Police Chief
Est. Start Date	07/01/2024
Est. Completion Date	07/01/2025
Department	Police
Request Groups	Choice 1
Type	Capital Improvement

Description

In today's world, where transparency and accountability are paramount in the realm of law enforcement, one crucial element often overlooked is the evidence facility. We need to ensure that our evidence facility is not just a storage space but a fortress guarding the integrity of our department and the safety of our community.

StirmGroup will conduct a full audit of all our evidence policies and procedures and make sure we are using industry best practices. StirmGroup will also conduct a full inspection of the organization's physical security hardware and protocols. With the installation of the PADtrax evidence management system, Middleton Police Department will be able to tag each piece of evidence as StirmGroup conduct a full audit. StirmGroup will then assist in the transferring of our evidence to the new facility upon its completion and assist with the new design to ensure Mass Law and accreditation standards are met.

I cannot underestimate the importance of installing an evidence facility that safeguards our department's integrity and our community's trust. It ensures that evidence is preserved securely, preventing tampering and loss. A state-of-the-art evidence facility isn't just an expense; it's an insurance policy against mistrust, mistakes, and misconduct. It's a statement that our department values transparency and accountability above all else. It's a commitment to the safety and trust of our community.

Details

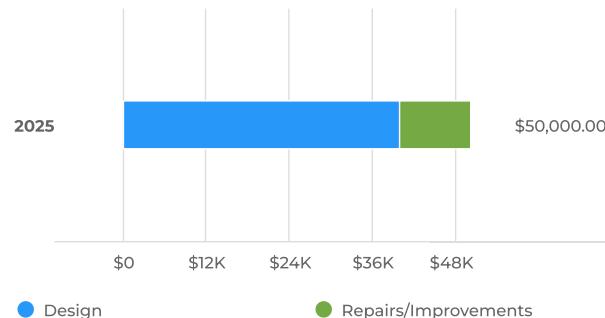
Type of Project	New Construction
-----------------	------------------



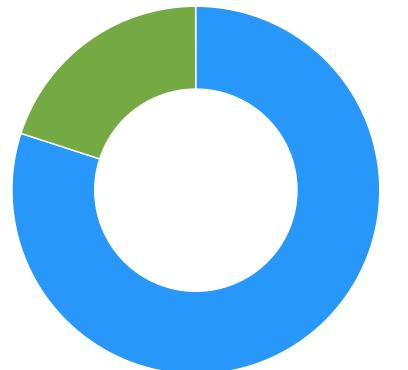
Capital Cost

FY2025 Budget Total Budget (all years) Project Total
\$50,000 **\$50K** **\$50K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

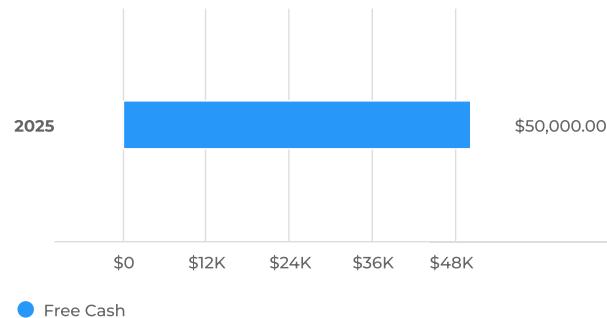
Capital Cost	FY2025	Total
Design	\$40,000	\$40,000
Repairs/Improvements	\$10,000	\$10,000
Total	\$50,000	\$50,000



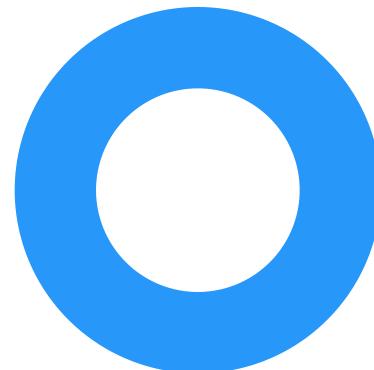
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
\$50,000	\$50K	\$50K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Free Cash (100%)
TOTAL \$50,000.00
\$50,000.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
Free Cash	\$50,000	\$50,000
Total	\$50,000	\$50,000



PUBLIC WORKS REQUESTS



This request information is generated from , Adopted Version.

3-5 year road paving plan. FY 25-29

Overview

Request Owner	Paul Goodwin
Department	Public Works
Type	Capital Improvement

Description

Mill and pave Maple St. from #114 to Liberty St. All of Forest and all of Essex St. Over the next 3 years, working around water main projects, bridge repairs, and so on.

Following two years remains to be seen what paving work to do. Depends on condition, how much other projects costs(Peabody St bridge, Boston St sidewalk, etc)

Probably some work on East St and side streets like School.

Details

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

Benefit to Community

Road improvements



Capital Cost

FY2025 Budget

\$400,000

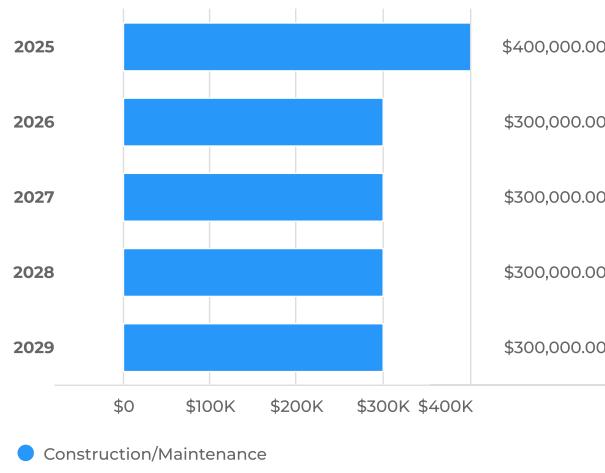
Total Budget (all years)

\$1.6M

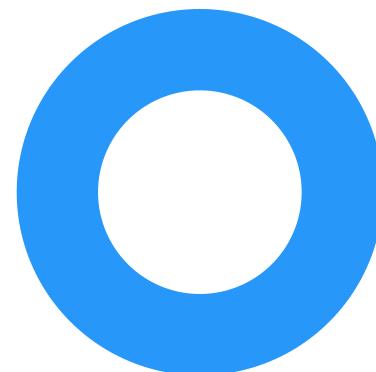
Project Total

\$1.6M

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



● Construction/Maintenance (100%) \$1,600,000.
TOTAL \$1,600,000.00

Capital Cost Breakdown

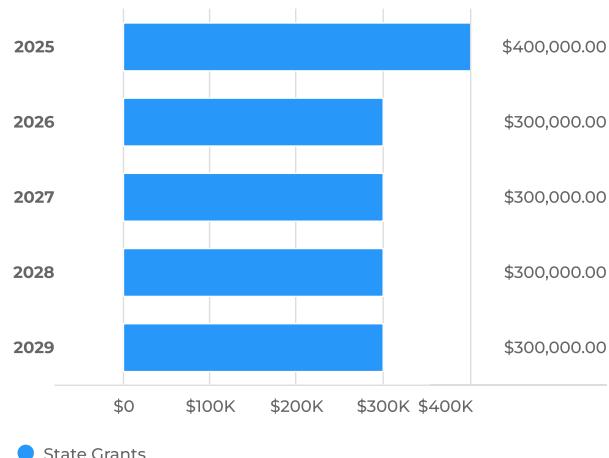
Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Construction/Maintenance	\$400,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,600,000
Total	\$400,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,600,000



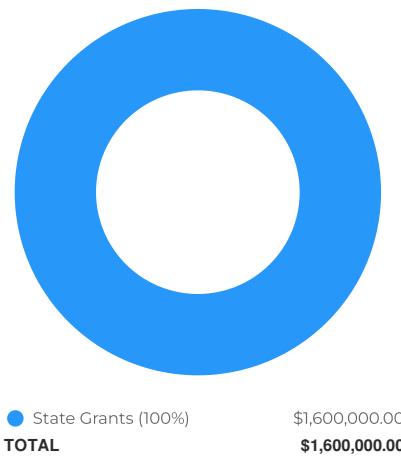
Funding Sources

FY2025 Budget Total Budget (all years) Project Total
\$400,000 **\$1.6M** **\$1.6M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
State Grants	\$400,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,600,000
Total	\$400,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,600,000



This request information is generated from , Adopted Version.

Additional Chapter 90

Overview

Request Owner	Paul Goodwin
Department	Public Works
Type	Capital Improvement

Description

Additional funds to supplement Chapter 90 funds.

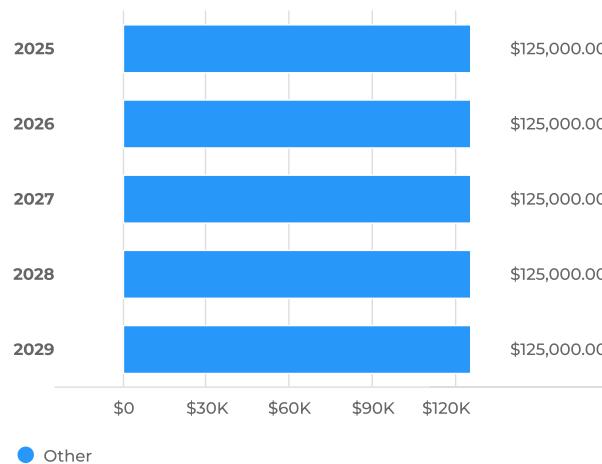
Details

Type of Project	Other
-----------------	-------

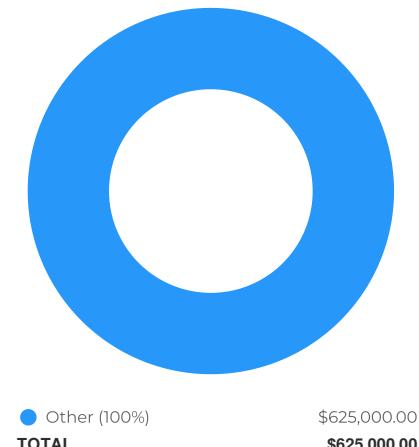
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$125,000	\$625K	\$625K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

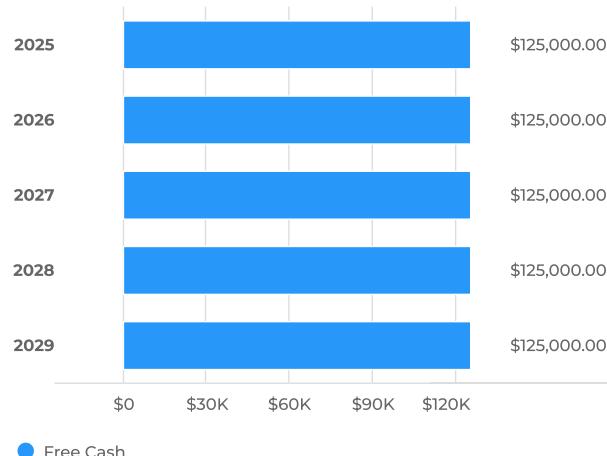
Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Other	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000
Total	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000



Funding Sources

FY2025 Budget Total Budget (all years) Project Total
\$125,000 **\$625K** **\$625K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Free Cash	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000
Total	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000



This request information is generated from , Adopted Version.

Athletic field upgrades

Overview

Request Owner	Paul Goodwin
Department	Public Works
Type	Capital Improvement

Description

Improvements to fields. Unclear which fields and what upgrades are needed. Just a distant earmark

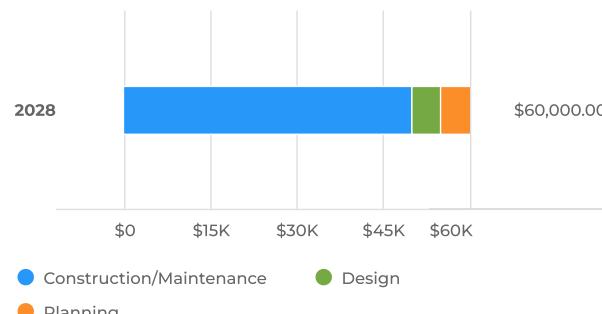
Details

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

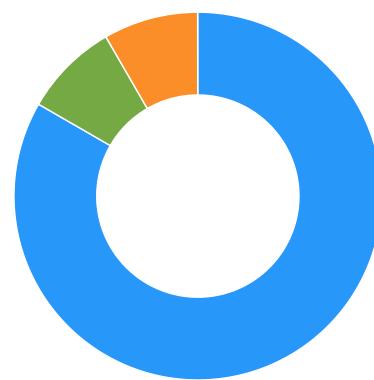
Capital Cost

Total Budget (all years) Project Total
\$60K **\$60K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Construction/Maintenance (83%)	\$50,000.00
Design (8%)	\$5,000.00
Planning (8%)	\$5,000.00
TOTAL	\$60,000.00

Capital Cost Breakdown

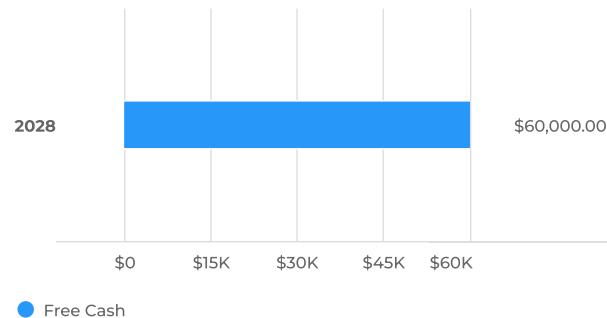
Capital Cost	FY2028	Total
Planning	\$5,000	\$5,000
Design	\$5,000	\$5,000
Construction/Maintenance	\$50,000	\$50,000
Total	\$60,000	\$60,000



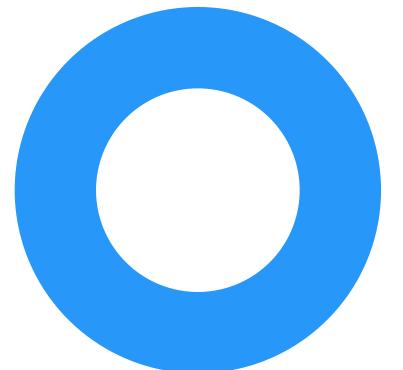
Funding Sources

Total Budget (all years) Project Total
\$60K **\$60K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2028	Total
Free Cash	\$60,000	\$60,000
Total	\$60,000	\$60,000



This request information is generated from , Adopted Version.

Boston St sidewalk construction & East St sidewalk design

Overview

Request Owner	Paul Goodwin
Department	Public Works
Type	Capital Improvement

Description

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

We have \$393K for construction of new sidewalk. That could be done in FY 25. East St design is a few years out and we could either use Chap 90 or available sidewalk funds

Details

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

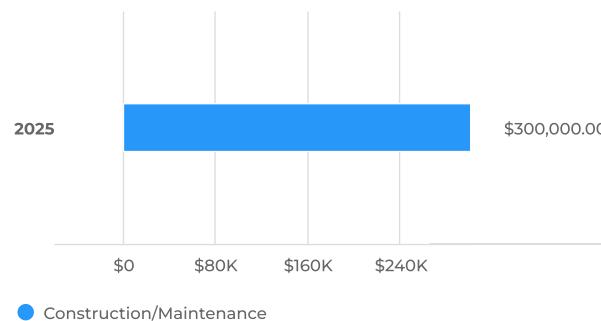
Benefit to Community

More sidewalks

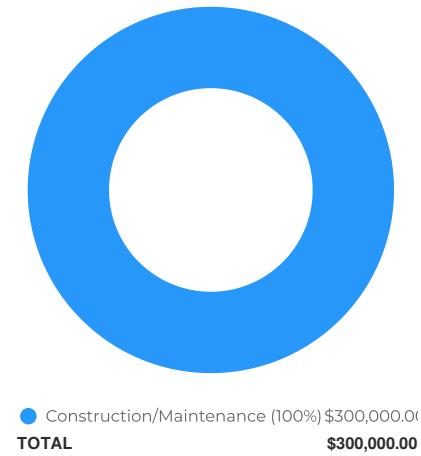
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$300,000	\$300K	\$300K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

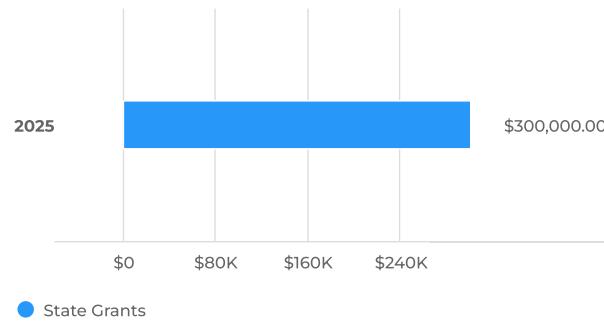
Capital Cost	FY2025	Total
Construction/Maintenance	\$300,000	\$300,000
Total	\$300,000	\$300,000



Funding Sources

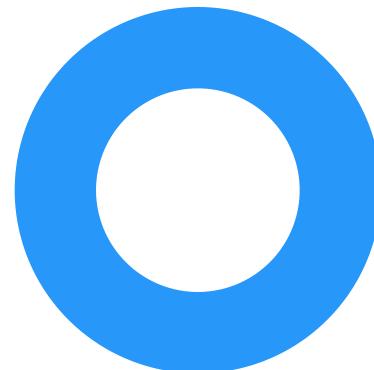
FY2025 Budget	Total Budget (all years)	Project Total
\$300,000	\$300K	\$300K

Funding Sources by Year (Adopted)



● State Grants

Funding Sources for Budgeted Years (Adopted)



● State Grants (100%)
TOTAL \$300,000.00
\$300,000.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
State Grants	\$300,000	\$300,000
Total	\$300,000	\$300,000



This request information is generated from , Adopted Version.

Central St and surrounding area traffic improvements

Overview

Request Owner	Paul Goodwin
Department	Public Works
Type	Capital Improvement

Description

Roadway improvements per traffic study (bottleneck) for Maple/Washington and Central areas

Details

Type of Project	Other
-----------------	-------

Supplemental Attachments

 [Central St. upgrades\(/resource/cleargov-prod/projects/documents/0417d21cf1ca77e0634d.pdf\)](#)

Benefit to Community

Residents in this neighborhood are seeking some solutions to the "issues" in this area, including near HM school. The Town planner has acquired \$500K in grants to study this.

No plans/design to date



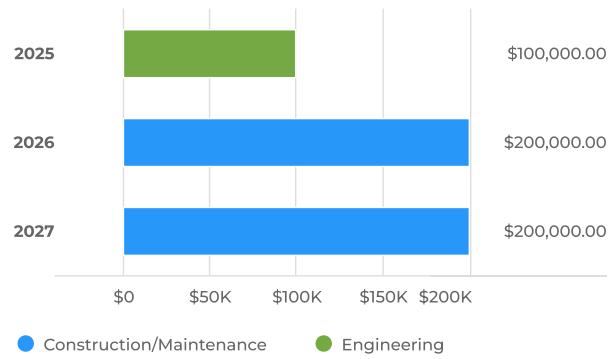
Capital Cost

FY2025 Budget
\$100,000

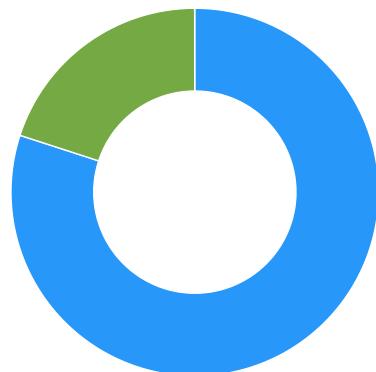
Total Budget (all years)
\$500K

Project Total
\$500K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

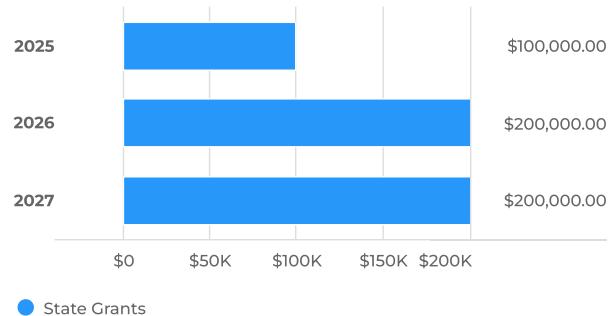
Capital Cost	FY2025	FY2026	FY2027	Total
Engineering	\$100,000			\$100,000
Construction/Maintenance		\$200,000	\$200,000	\$400,000
Total	\$100,000	\$200,000	\$200,000	\$500,000



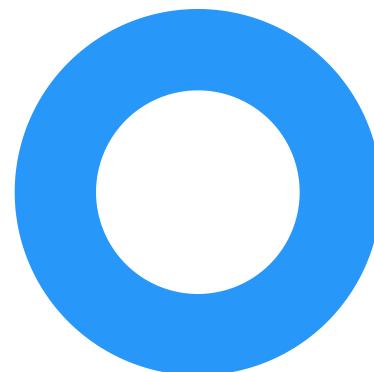
Funding Sources

FY2025 Budget Total Budget (all years) Project Total
\$100,000 **\$500K** **\$500K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



\$500,000.00
TOTAL
\$500,000.00

Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
State Grants	\$100,000	\$200,000	\$200,000	\$500,000
Total	\$100,000	\$200,000	\$200,000	\$500,000



This request information is generated from , Adopted Version.

Infield grooming machine

Overview

Request Owner	Paul Goodwin
Department	Public Works
Type	Capital Equipment

Description

Tractor used to groom our infields and playground mulch

Details

New Purchase or Replacement	Replacement
Useful Life	10 or more years

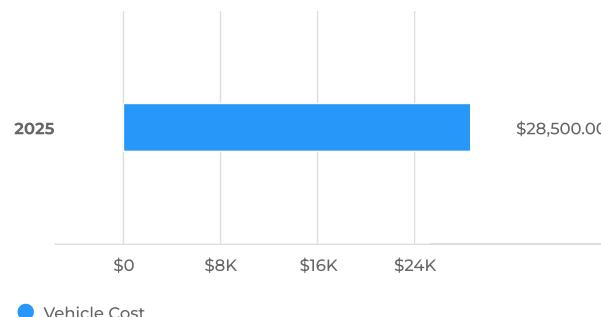
Supplemental Attachments

 [infield tractor\(/resource/cleargov-prod/projects/documents/3621d05f83821593bfbf.pdf\)](#)

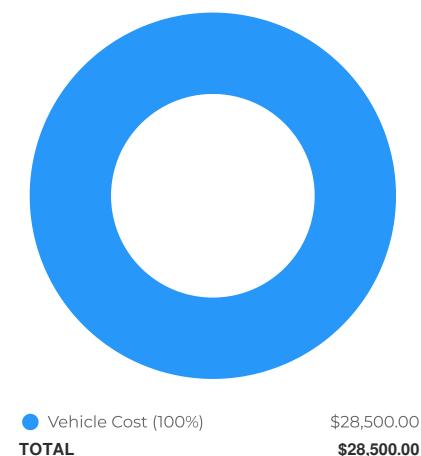
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$28,500	\$28.5K	\$28.5K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

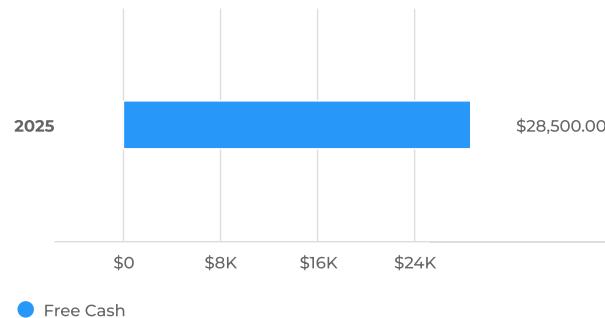
Capital Cost	FY2025	Total
Vehicle Cost	\$28,500	\$28,500
Total	\$28,500	\$28,500



Funding Sources

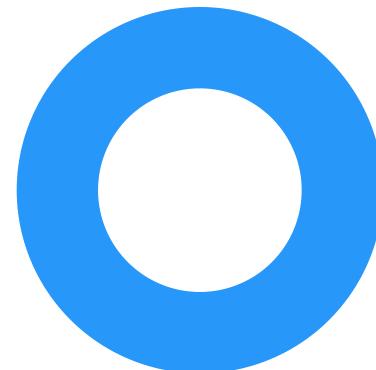
FY2025 Budget	Total Budget (all years)	Project Total
\$28,500	\$28.5K	\$28.5K

Funding Sources by Year (Adopted)



● Free Cash

Funding Sources for Budgeted Years (Adopted)



● Free Cash (100%)
TOTAL \$28,500.00
\$28,500.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
Free Cash	\$28,500	\$28,500
Total	\$28,500	\$28,500



This request information is generated from , Adopted Version.

Maple St and #114 bridge repair

Overview

Request Owner	Paul Goodwin
Department	Public Works
Type	Capital Improvement

Description

Maple St bridge and route #114 bridge repair by Ma DOT

Cost is a guess. Fully funded by MA DOT

Still awaiting design plasson Maple St. Construction not likely until at least Fy 26

Details

Type of Project	Other
-----------------	-------

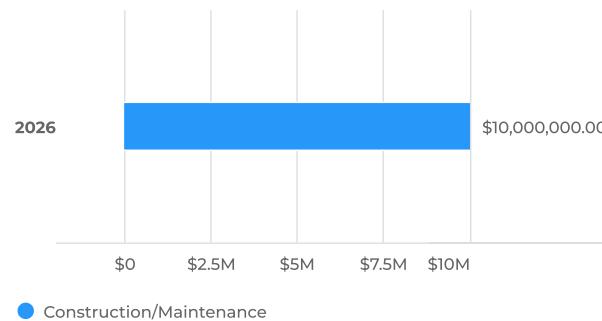
Benefit to Community

New bridges

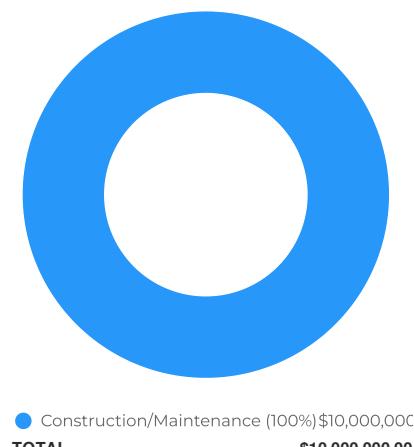
Capital Cost

Total Budget (all years) Project Total
\$10M **\$10M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

Capital Cost	FY2026	Total
Construction/Maintenance	\$10,000,000	\$10,000,000
Total	\$10,000,000	\$10,000,000



Funding Sources

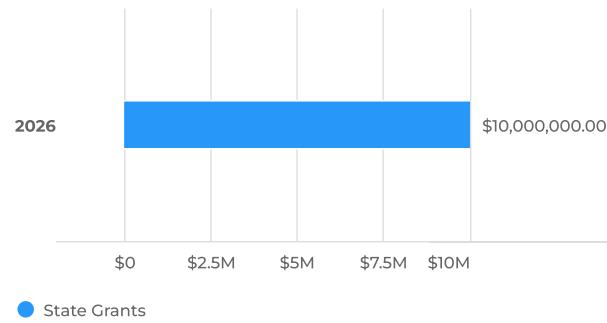
Total Budget (all years)

\$10M

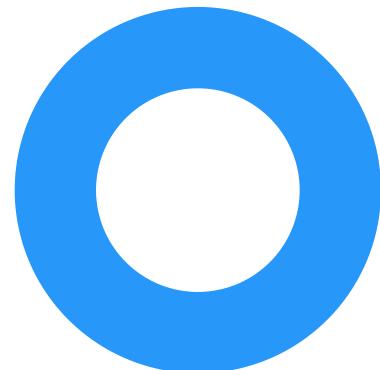
Project Total

\$10M

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2026	Total
State Grants	\$10,000,000	\$10,000,000
Total	\$10,000,000	\$10,000,000



This request information is generated from , Adopted Version.

New Bobcat

Overview

Request Owner	Paul Goodwin
Department	Public Works
Type	Capital Equipment

Description

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

Details

New Purchase or Replacement	Replacement
Useful Life	10 or more years

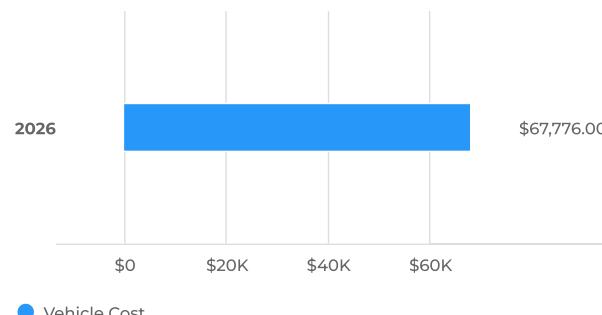
Supplemental Attachments

 bob cat fy26(/resource/cleargov-prod/projects/documents/857a8c828598c6f945f0.pdf)

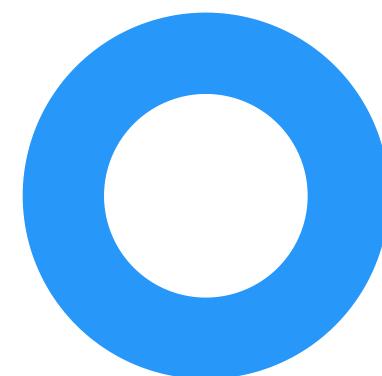
Capital Cost

Total Budget (all years) Project Total
\$67.776K **\$67.776K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



● Vehicle Cost (100%)
TOTAL \$67,776.00
\$67,776.00

Capital Cost Breakdown

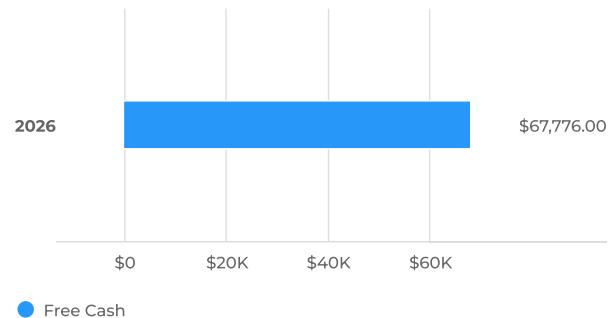
Capital Cost	FY2026	Total
Vehicle Cost	\$67,776	\$67,776
Total	\$67,776	\$67,776



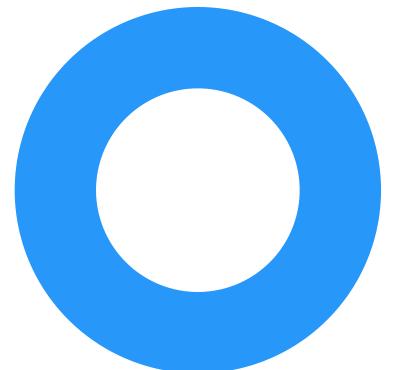
Funding Sources

Total Budget (all years) Project Total
\$67.776K **\$67.776K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2026	Total
Free Cash	\$67,776	\$67,776
Total	\$67,776	\$67,776



This request information is generated from , Adopted Version.

New Boom Mower

Overview

Request Owner	Paul Goodwin
Department	Public Works
Type	Capital Equipment

Description

Replace boom mower that does our roadside brush cutting

Details

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

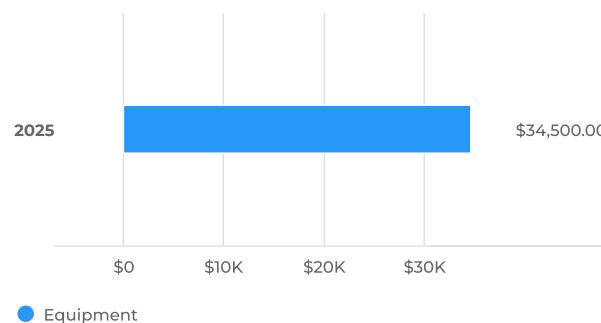
Supplemental Attachments

 [flail mower\(/resource/cleargov-prod/projects/documents/ece9ca25f17e2e82b644.pdf\)](#)

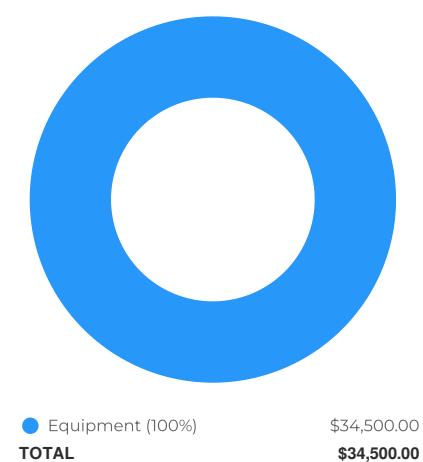
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$34,500	\$34.5K	\$34.5K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

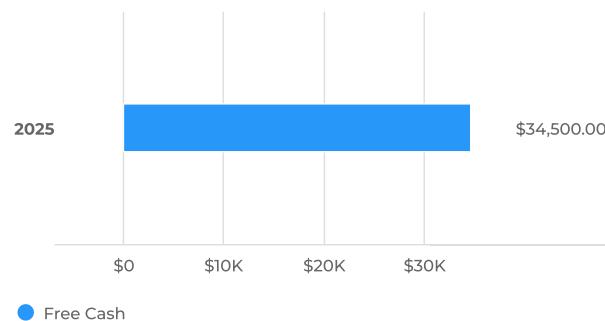
Capital Cost	FY2025	Total
Equipment	\$34,500	\$34,500
Total	\$34,500	\$34,500



Funding Sources

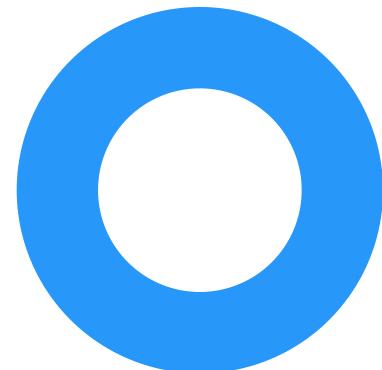
FY2025 Budget	Total Budget (all years)	Project Total
\$34,500	\$34.5K	\$34.5K

Funding Sources by Year (Adopted)



● Free Cash

Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Free Cash	\$34,500	\$34,500
Total	\$34,500	\$34,500



This request information is generated from , Adopted Version.

New mower

Overview

Request Owner	Paul Goodwin
Department	Public Works
Type	Capital Equipment

Description

Purchase 2 new mowers. FY 26 and FY 28

Trying to extend out another year from last year

Details

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

Capital Cost

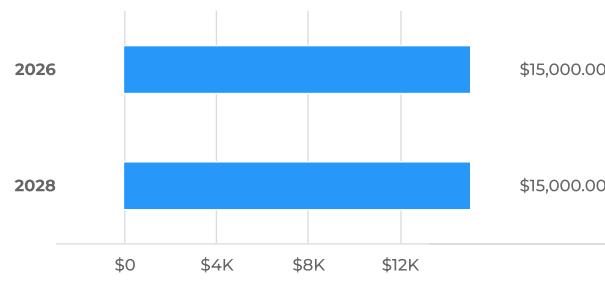
Total Budget (all years)

\$30K

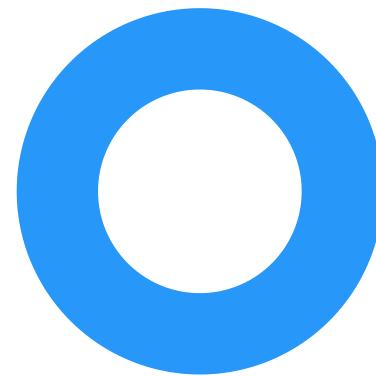
Project Total

\$30K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

Capital Cost	FY2026	FY2028	Total
Equipment	\$15,000	\$15,000	\$30,000
Total	\$15,000	\$15,000	\$30,000

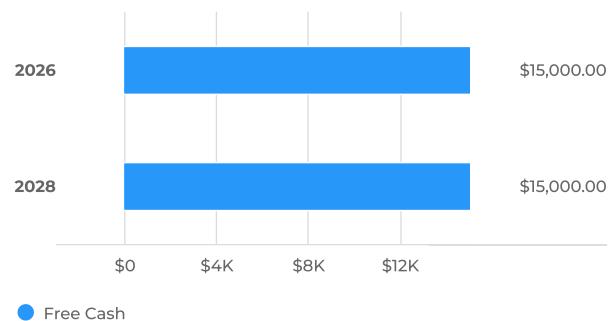


Funding Sources

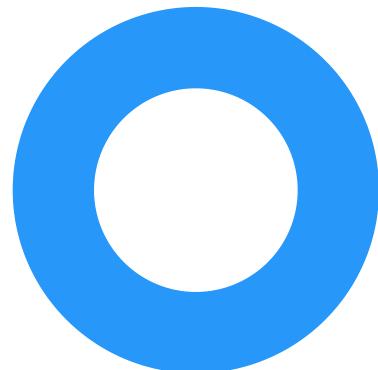
Total Budget (all years)
\$30K

Project Total
\$30K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2026	FY2028	Total
Free Cash	\$15,000	\$15,000	\$30,000
Total	\$15,000	\$15,000	\$30,000



This request information is generated from , Adopted Version.

Purchase loader

Overview

Request Owner	Paul Goodwin
Department	Public Works
Type	Capital Equipment

Description

Loader replacement.

Details

New Purchase or Replacement	Replacement
Useful Life	10 or more years

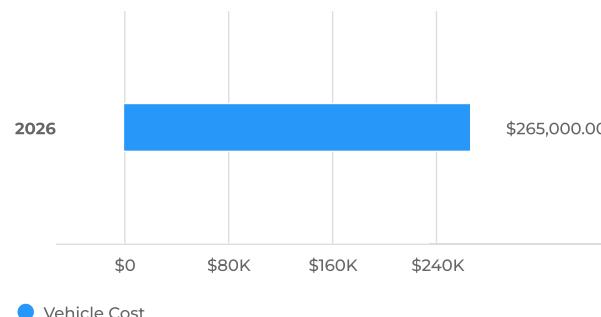
Supplemental Attachments

 [Loader FY 26\(/resource/cleargov-prod/projects/documents/64d01020355558422e2b.pdf\)](#)

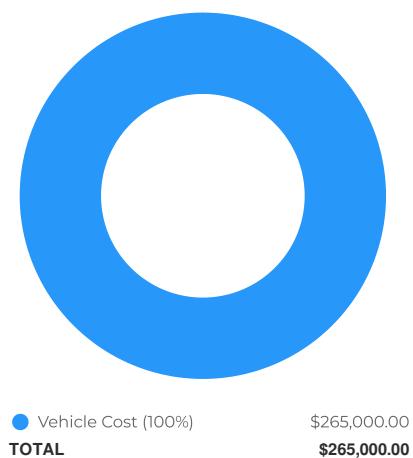
Capital Cost

Total Budget (all years) Project Total
\$265K **\$265K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

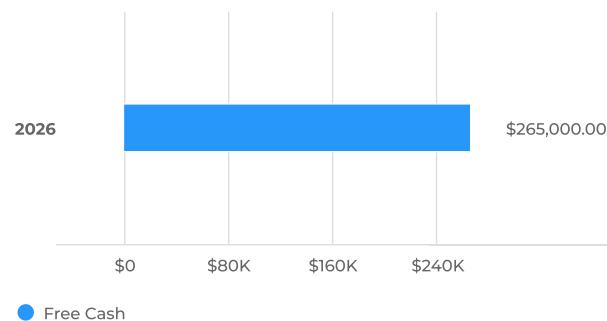
Capital Cost	FY2026	Total
Vehicle Cost	\$265,000	\$265,000
Total	\$265,000	\$265,000



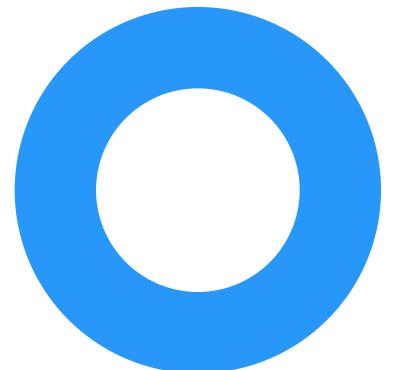
Funding Sources

Total Budget (all years) Project Total
\$265K **\$265K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2026	Total
Free Cash	\$265,000	\$265,000
Total	\$265,000	\$265,000



This request information is generated from , Adopted Version.

Purchase new backhoe

Overview

Request Owner	Paul Goodwin
Department	Public Works
Type	Capital Equipment

Description

Purchase backhoe

Details

New Purchase or Replacement	Replacement
Useful Life	10 or more years

Supplemental Attachments

 [FY 28 Backhoe Quote/resource/cleargov-prod/projects/documents/8f985481cdfaaa0be222.pdf](#)

Capital Cost

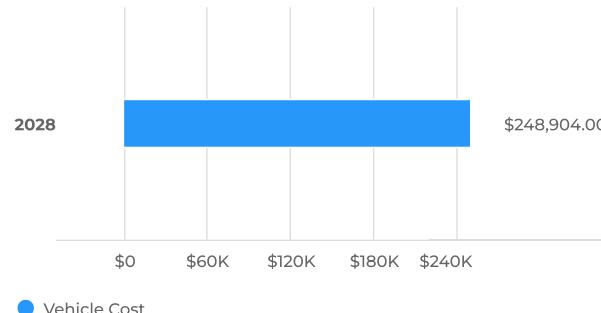
Total Budget (all years)

\$248.904K

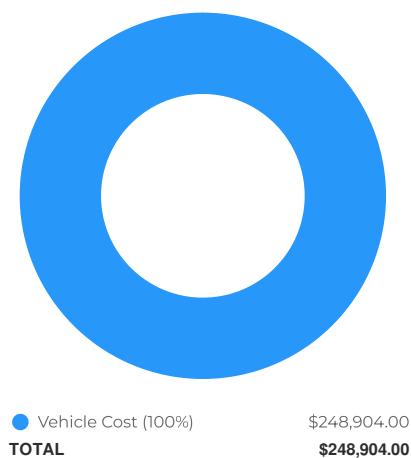
Project Total

\$248.904K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

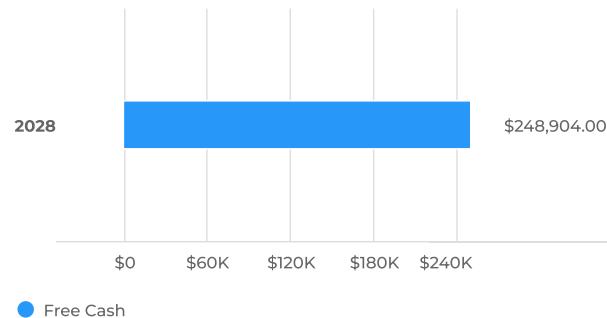
Capital Cost	FY2028	Total
Vehicle Cost	\$248,904	\$248,904
Total	\$248,904	\$248,904



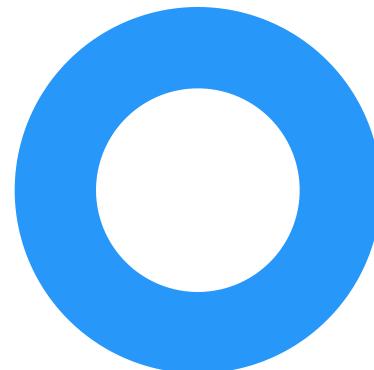
Funding Sources

Total Budget (all years) Project Total
\$248.904K **\$248.904K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2028	Total
Free Cash	\$248,904	\$248,904
Total	\$248,904	\$248,904



This request information is generated from , Adopted Version.

Repair wall at Miriam cemetery

Overview

Request Owner	Paul Goodwin
Department	Public Works
Type	Capital Improvement

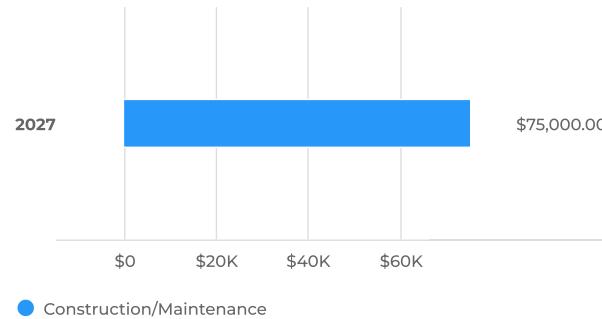
Description

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

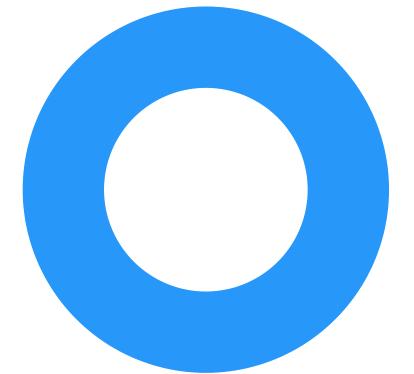
Capital Cost

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

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

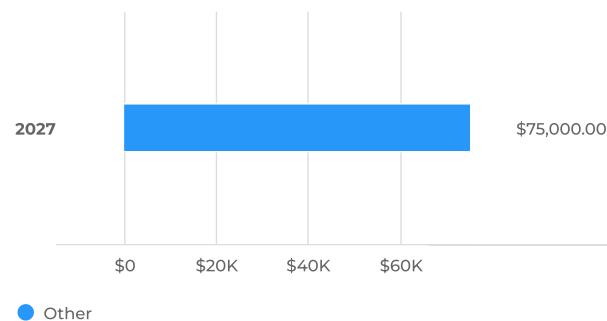
Capital Cost	FY2027	Total
Construction/Maintenance	\$75,000	\$75,000
Total	\$75,000	\$75,000



Funding Sources

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

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2027	Total
Other	\$75,000	\$75,000
Total	\$75,000	\$75,000



This request information is generated from , Adopted Version.

Replace 3 -6 wheel sanders. Alternating years

Overview

Request Owner	Paul Goodwin
Department	Public Works
Type	Capital Equipment

Description

3 large sanders, Replace the one with most need in fy 25. Next one in FY 27. Next in FY 29

Details

New Purchase or Replacement	Replacement
Useful Life	10 or more years

Supplemental Attachments

 [truck 14 fy25\(/resource/cleargov-prod/projects/documents/1a1aa51f35e99c63a745.pdf\)](#)

 [truck 7 fy27\(/resource/cleargov-prod/projects/documents/d45e7df944f9b7e06c79.pdf\)](#)

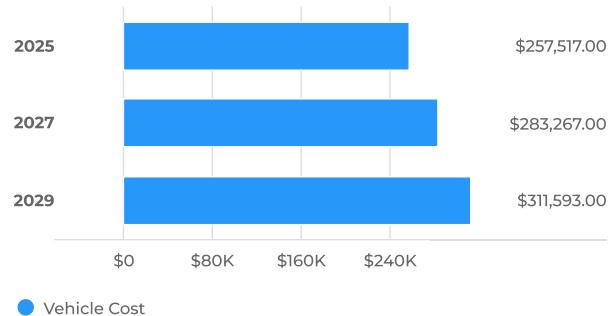
 [truck 10 fy 29\(/resource/cleargov-prod/projects/documents/36aec23a32b303af70cf.pdf\)](#)



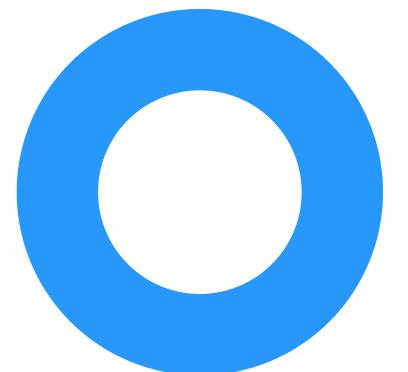
Capital Cost

FY2025 Budget Total Budget (all years) Project Total
\$257,517 **\$852.377K** **\$852.377K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



● Vehicle Cost (100%) \$852,377.00
TOTAL **\$852,377.00**

Capital Cost Breakdown

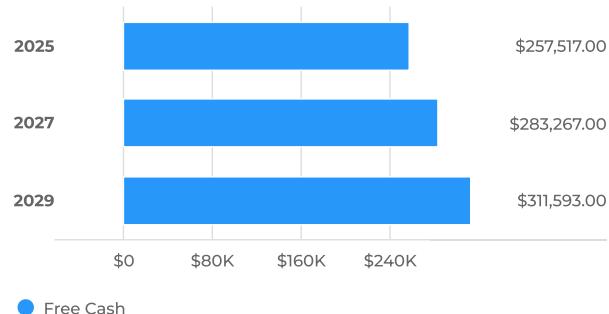
Capital Cost	FY2025	FY2027	FY2029	Total
Vehicle Cost	\$257,517	\$283,267	\$311,593	\$852,377
Total	\$257,517	\$283,267	\$311,593	\$852,377



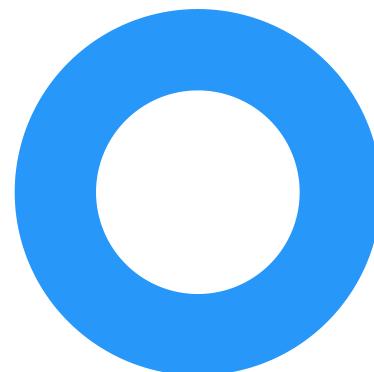
Funding Sources

FY2025 Budget Total Budget (all years) Project Total
\$257,517 **\$852.377K** **\$852.377K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2025	FY2027	FY2029	Total
Free Cash	\$257,517	\$283,267	\$311,593	\$852,377
Total	\$257,517	\$283,267	\$311,593	\$852,377



This request information is generated from , Adopted Version.

Replace truck #1 Pickup

Overview

Request Owner	Paul Goodwin
Department	Public Works
Type	Capital Equipment

Description

Replace pickup truck. Trying to extend from FY 25-27. Many miles but most highway since used for training a lot

Details

New Purchase or Replacement	Replacement
Useful Life	10 or more years

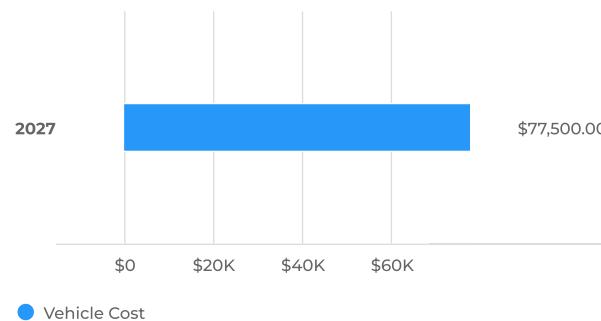
Supplemental Attachments

 [FY 27 Truck 1\(/resource/cleargov-prod/projects/documents/5e38027e6ee04e18c479.pdf\)](#)

Capital Cost

Total Budget (all years) Project Total
\$77.5K **\$77.5K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

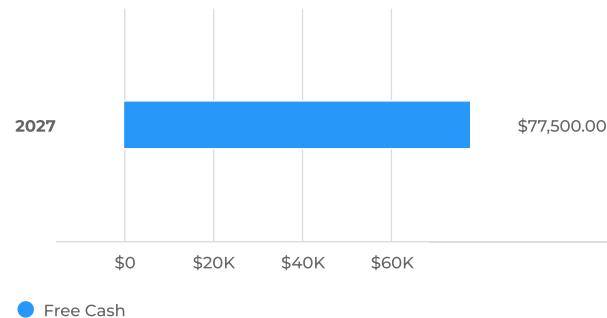
Capital Cost	FY2027	Total
Vehicle Cost	\$77,500	\$77,500
Total	\$77,500	\$77,500



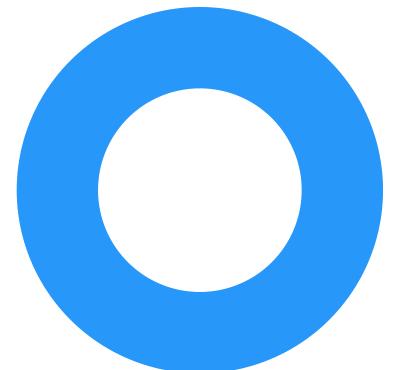
Funding Sources

Total Budget (all years) Project Total
\$77.5K **\$77.5K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Free Cash (100%) \$77,500.00
TOTAL **\$77,500.00**

Funding Sources Breakdown

Funding Sources	FY2027	Total
Free Cash	\$77,500	\$77,500
Total	\$77,500	\$77,500



This request information is generated from , Adopted Version.

Replace truck #2

Overview

Request Owner	Paul Goodwin
Department	Public Works
Type	Capital Equipment

Description

Replace 1 ton dump. May be able to extend, depending on condition.

Details

New Purchase or Replacement	Replacement
Useful Life	10 or more years

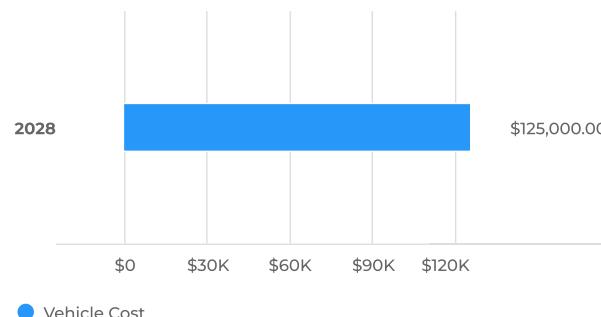
Supplemental Attachments

 [Truck 2 FY 28\(/resource/cleargov-prod/projects/documents/1191684f7b061fa5b775.pdf\)](#)

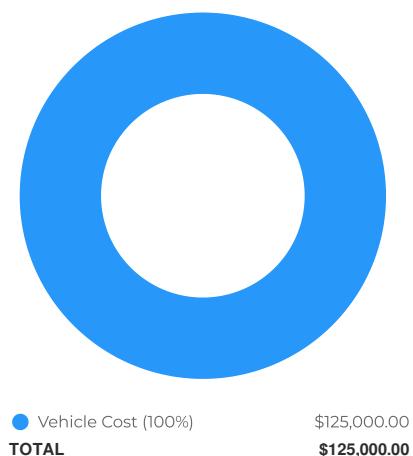
Capital Cost

Total Budget (all years) Project Total
\$125K **\$125K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

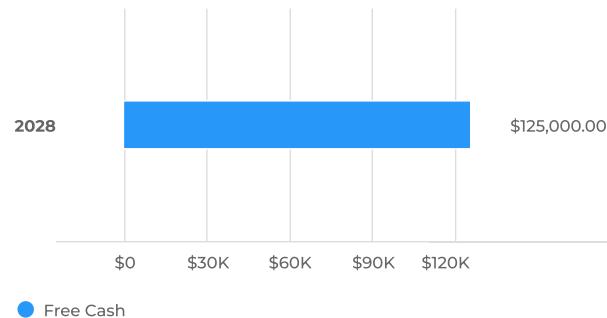
Capital Cost	FY2028	Total
Vehicle Cost	\$125,000	\$125,000
Total	\$125,000	\$125,000



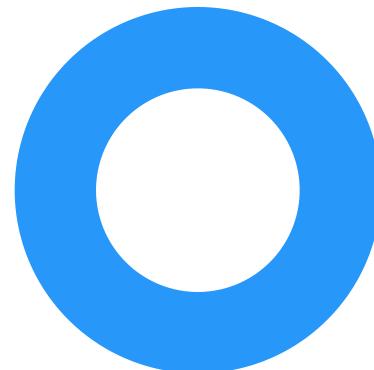
Funding Sources

Total Budget (all years) Project Total
\$125K **\$125K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2028	Total
Free Cash	\$125,000	\$125,000
Total	\$125,000	\$125,000



SCHOOL DEPARTMENT REQUESTS



This request information is generated from , Adopted Version.

Bathroom Replacement and Upgrade

Overview

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

Description

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

Details

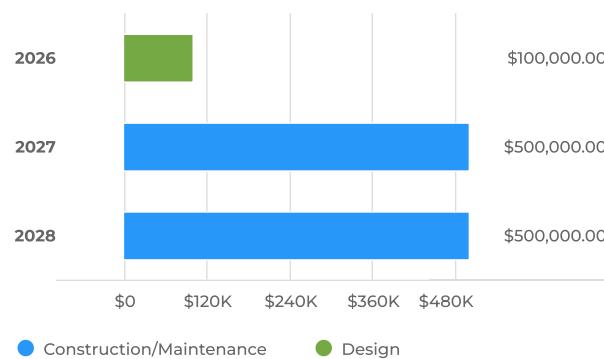
Type of Project	Refurbishment
-----------------	---------------

Capital Cost

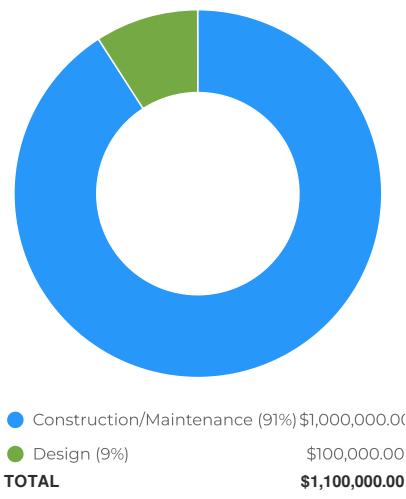
Total Budget (all years) Project Total

\$1.1M **\$1.1M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

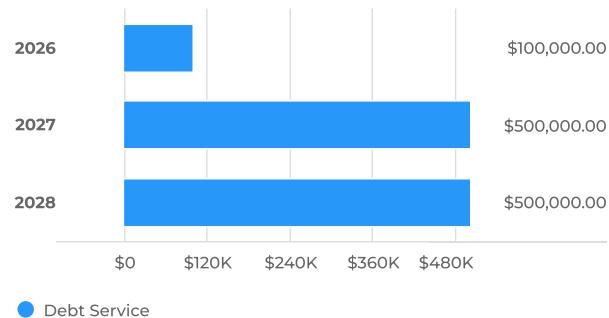
Capital Cost	FY2026	FY2027	FY2028	Total
Design	\$100,000			\$100,000
Construction/Maintenance		\$500,000	\$500,000	\$1,000,000
Total	\$100,000	\$500,000	\$500,000	\$1,100,000



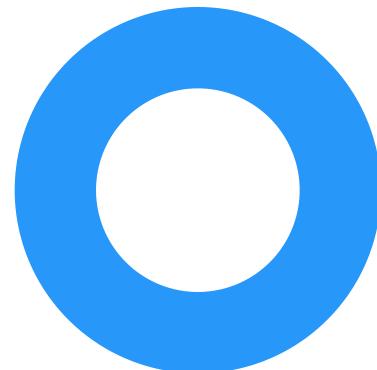
Funding Sources

Total Budget (all years) Project Total
\$1.1M **\$1.1M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	Total
Debt Service	\$100,000	\$500,000	\$500,000	\$1,100,000
Total	\$100,000	\$500,000	\$500,000	\$1,100,000



This request information is generated from , Adopted Version.

Boiler & Boiler Controls - Fuller Meadow School

Overview

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

Description

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

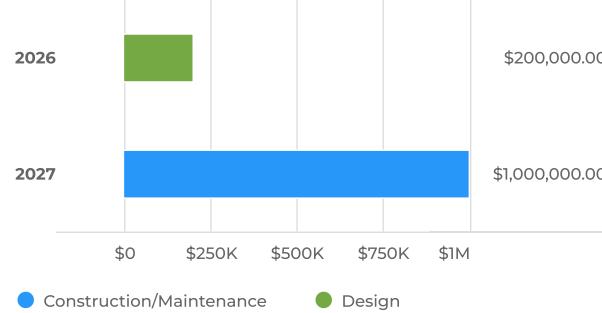
Details

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

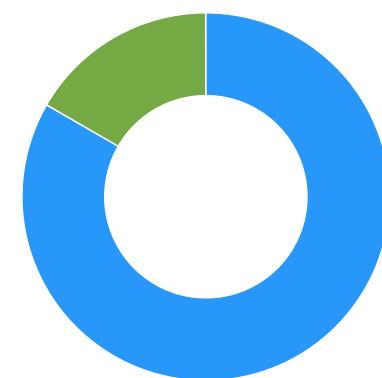
Capital Cost

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

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

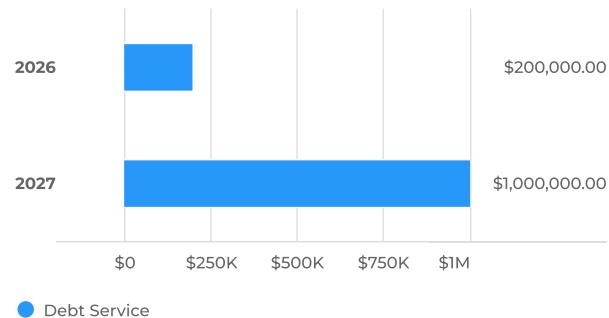
Capital Cost	FY2026	FY2027	Total
Design	\$200,000		\$200,000
Construction/Maintenance		\$1,000,000	\$1,000,000
Total	\$200,000	\$1,000,000	\$1,200,000



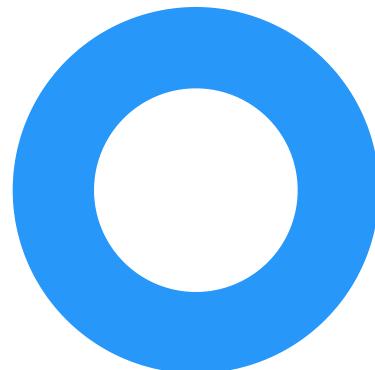
Funding Sources

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

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

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



This request information is generated from , Adopted Version.

Floor Replacement at Fuller Meadow School

Overview

Request Owner	Steve Greenberg
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2026
Department	School Department
Type	Capital Improvement

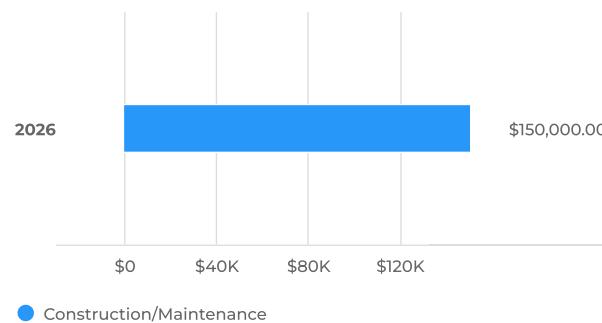
Description

Start floor/carpet replacement at the Fuller Meadow School

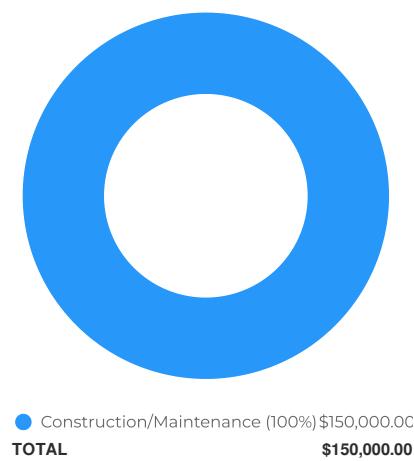
Capital Cost

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

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

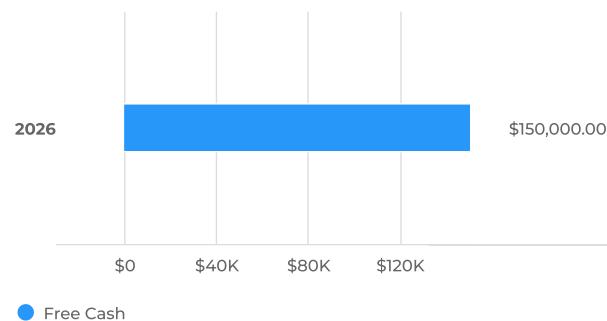
Capital Cost	FY2026	Total
Construction/Maintenance	\$150,000	\$150,000
Total	\$150,000	\$150,000



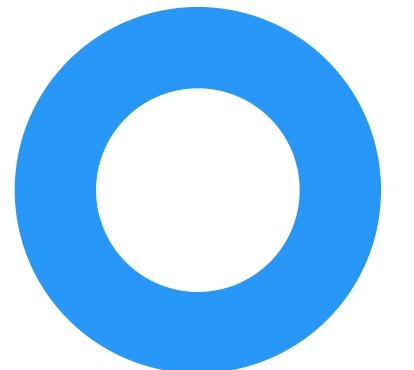
Funding Sources

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

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2026	Total
Free Cash	\$150,000	\$150,000
Total	\$150,000	\$150,000



This request information is generated from , Adopted Version.

Public Address/Master Clock System at Fuller Meadow School

Overview

Request Owner	Steve Greenberg
Department	School Department
Type	Capital Equipment

Description

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

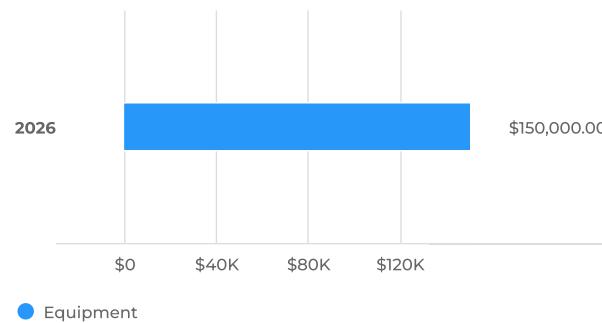
Details

New Purchase or Replacement	Replacement
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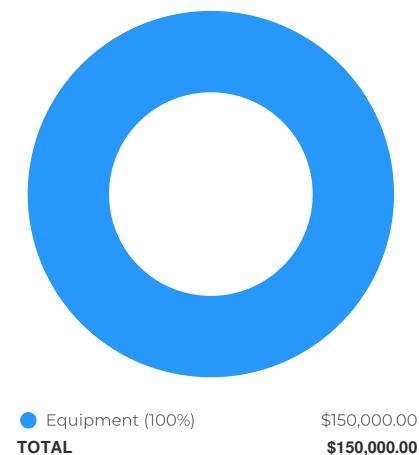
Capital Cost

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

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

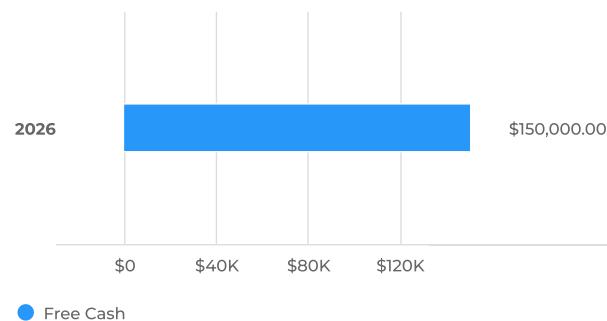
Capital Cost	FY2026	Total
Equipment	\$150,000	\$150,000
Total	\$150,000	\$150,000



Funding Sources

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

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2026	Total
Free Cash	\$150,000	\$150,000
Total	\$150,000	\$150,000



This request information is generated from , Adopted Version.

Window Replacement - Fuller Meadow School

Overview

Request Owner	Steve Greenberg
Est. Start Date	06/29/2026
Est. Completion Date	08/30/2028
Department	School Department
Type	Capital Improvement

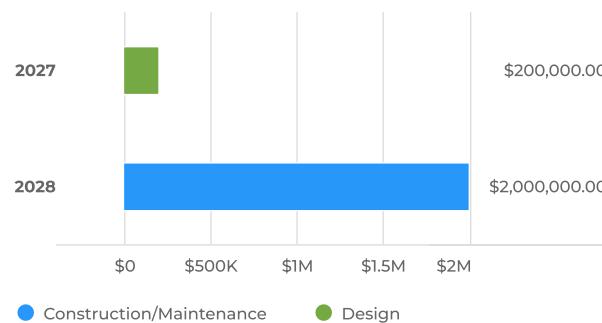
Description

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

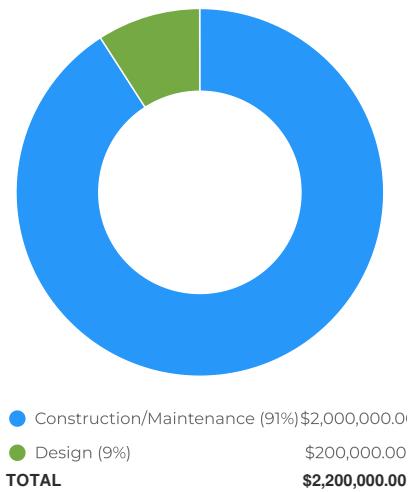
Capital Cost

Total Budget (all years) Project Total
\$2.2M **\$2.2M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

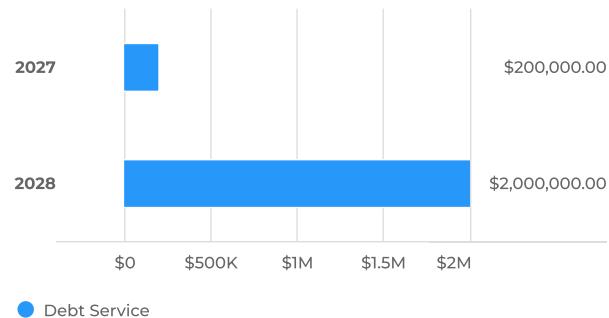
Capital Cost	FY2027	FY2028	Total
Design	\$200,000		\$200,000
Construction/Maintenance		\$2,000,000	\$2,000,000
Total	\$200,000	\$2,000,000	\$2,200,000



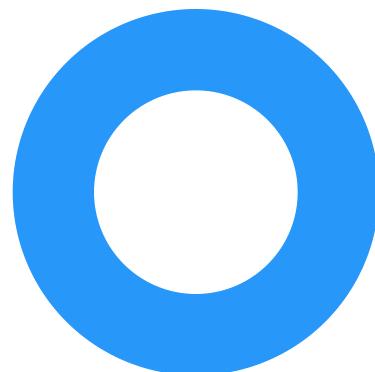
Funding Sources

Total Budget (all years) Project Total
\$2.2M **\$2.2M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
Debt Service	\$200,000	\$2,000,000	\$2,200,000
Total	\$200,000	\$2,000,000	\$2,200,000



SELECT BOARD REQUESTS



This request information is generated from , Adopted Version.

Natsue Way Remediation, Parking, and Sidewalk

Overview

Request Owner	Jackie Bresnahan, Assistant Town Administrator/HR Director
Est. Start Date	07/01/2024
Est. Completion Date	10/01/2024
Department	Select Board
Type	Capital Improvement

Description

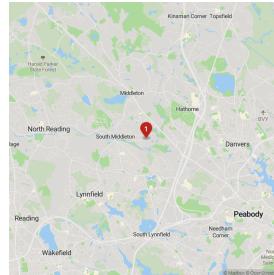
This capital project would complete the necessary remediation and landfill capping work required by DEP at Natsue Way by capping the necessary area with pavement. The project would then utilize the paved cap to create additional parking for the Emily Maher park along with a sidewalk from the added parking to the playing fields. There have been significant roadway safety concerns for pedestrians on this street and this comprehensive solution attends to the environmental regulations while meeting critical safety needs for the use of Emily Maher park by many athletic groups and community organizations.

Details

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

Location

Address: 7 Natsue Way



Supplemental Attachments

 [Natsue Way overview\(/resource/cleargov-prod/projects/documents/6f7a2ea3522c1f71079f.pdf\)](#)

Benefit to Community

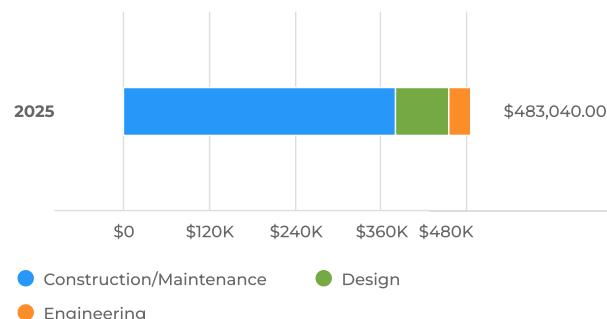
- Meets State and Federal environmental regulations by capping the last section of the landfill
- Provides additional parking to a popular community gathering location and playing fields
- Adds safety to the overall complex by adding sidewalks between the new parking area and the fields. Sidewalks are being added to the rest of Natsue Way by a developer so this will continue the sidewalks from River Street into the Emily Maher fields.



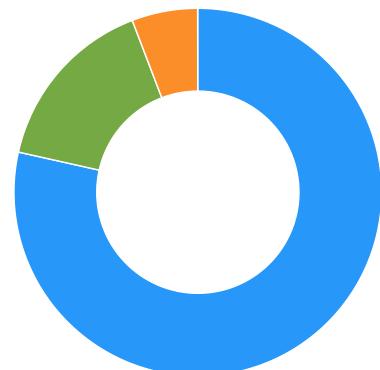
Capital Cost

FY2025 Budget Total Budget (all years) Project Total
\$483,040 **\$483.04K** **\$483.04K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

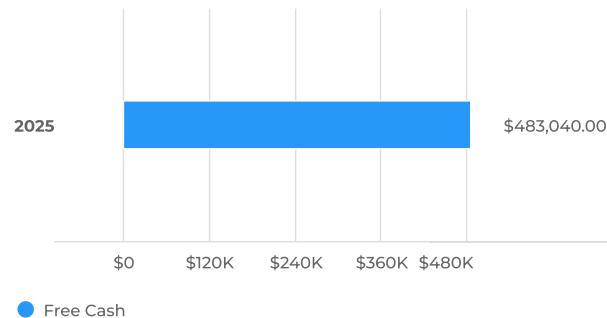
Capital Cost	FY2025	Total
Design	\$75,840	\$75,840
Engineering	\$28,000	\$28,000
Construction/Maintenance	\$379,200	\$379,200
Total	\$483,040	\$483,040



Funding Sources

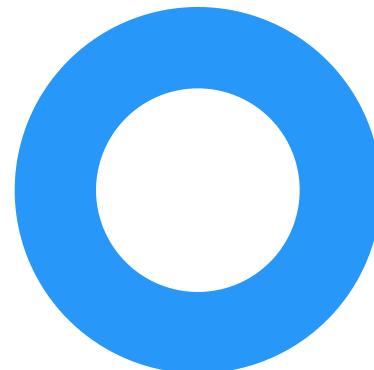
FY2025 Budget Total Budget (all years) Project Total
\$483,040 **\$483.04K** **\$483.04K**

Funding Sources by Year (Adopted)



● Free Cash

Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Free Cash	\$483,040	\$483,040
Total	\$483,040	\$483,040



SNOW AND ICE REMOVAL REQUESTS



This request information is generated from , Adopted Version.

Repair salt storage building

Overview

Request Owner	Paul Goodwin
Department	Snow and Ice Removal
Type	Capital Improvement

Description

Repairs to salt storage building
Keep pushing out as long as possible

Details

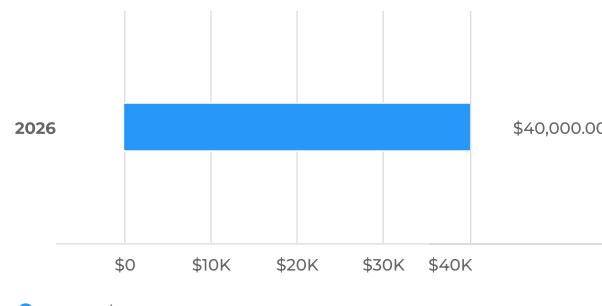
Type of Project	Refurbishment
-----------------	---------------

Capital Cost

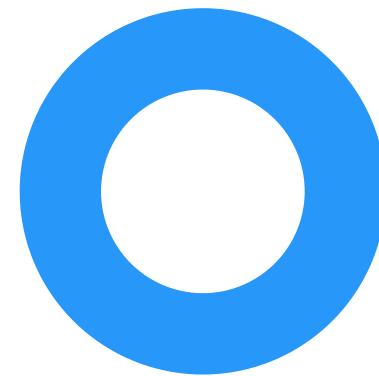
Total Budget (all years) Project Total

\$40K **\$40K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



● Repairs/Improvements \$40,000.00
TOTAL \$40,000.00

Capital Cost Breakdown

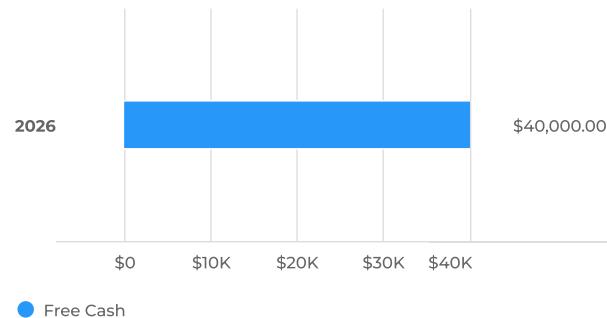
Capital Cost	FY2026	Total
Repairs/Improvements	\$40,000	\$40,000
Total	\$40,000	\$40,000



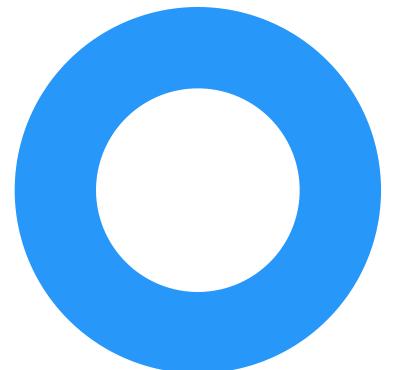
Funding Sources

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

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2026	Total
Free Cash	\$40,000	\$40,000
Total	\$40,000	\$40,000



TRANSFER STATION REQUESTS



This request information is generated from , Adopted Version.

Compactor Repairs

Overview

Request Owner	Paul Goodwin
Department	Transfer Station
Type	Capital Equipment

Description

Preventative/needed maintenance on compactors at Transfer Station

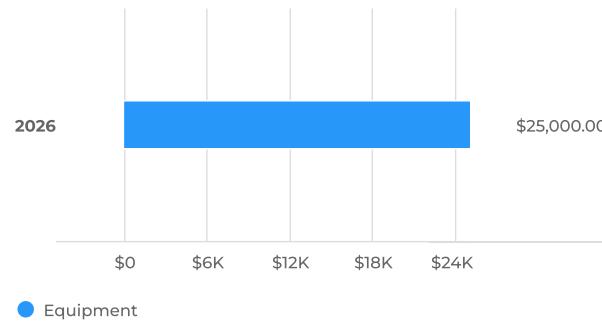
Details

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

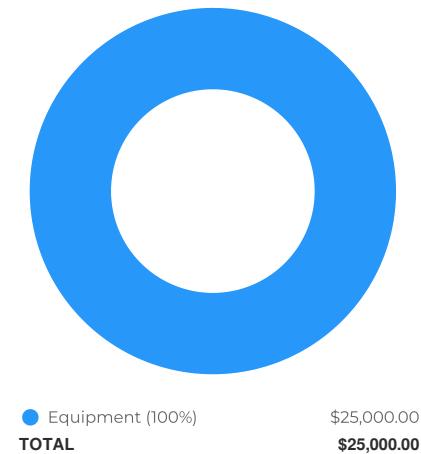
Capital Cost

Total Budget (all years) Project Total
\$25K **\$25K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

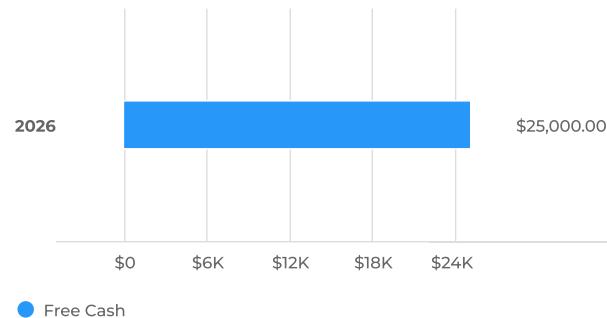
Capital Cost	FY2026	Total
Equipment	\$25,000	\$25,000
Total	\$25,000	\$25,000



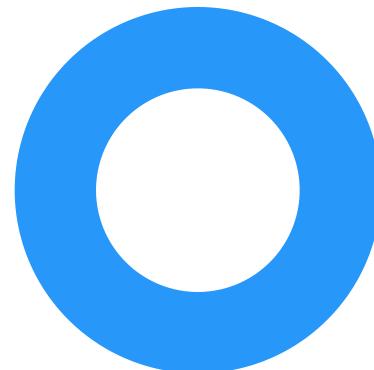
Funding Sources

Total Budget (all years) Project Total
\$25K **\$25K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2026	Total
Free Cash	\$25,000	\$25,000
Total	\$25,000	\$25,000



This request information is generated from , Adopted Version.

Maintenance/painting of canopy at Transfer Station

Overview

Request Owner	Paul Goodwin
Department	Transfer Station
Type	Capital Improvement

Description

Paint canopy at Transfer Station

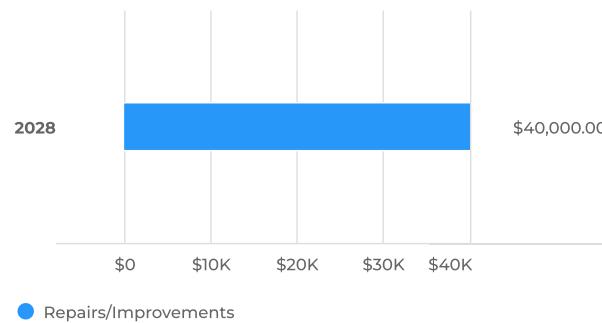
Details

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

Capital Cost

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

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

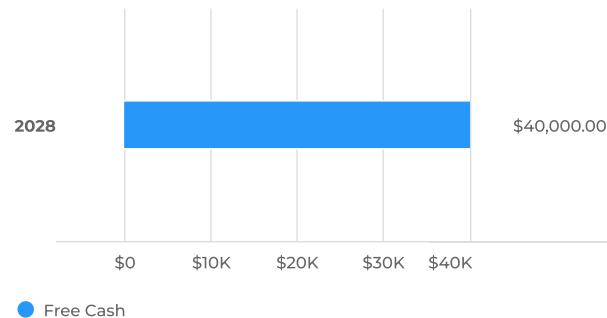
Capital Cost	FY2028	Total
Repairs/Improvements	\$40,000	\$40,000
Total	\$40,000	\$40,000



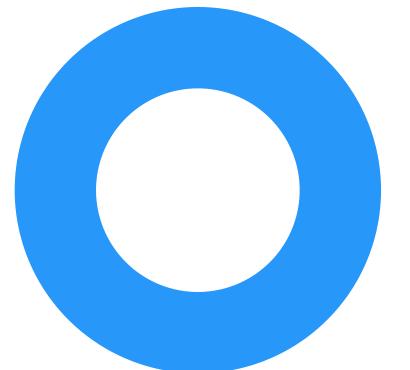
Funding Sources

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

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2028	Total
Free Cash	\$40,000	\$40,000
Total	\$40,000	\$40,000



This request information is generated from , Adopted Version.

Milling/Paving of Transfer Station facility and entrance

Overview

Request Owner	Paul Goodwin
Department	Transfer Station
Type	Capital Improvement

Description

Mill/pave road to Transfer Station and station itself
Could use Chap 90 for Natsue Way portion, but not in the station

Details

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

Capital Cost

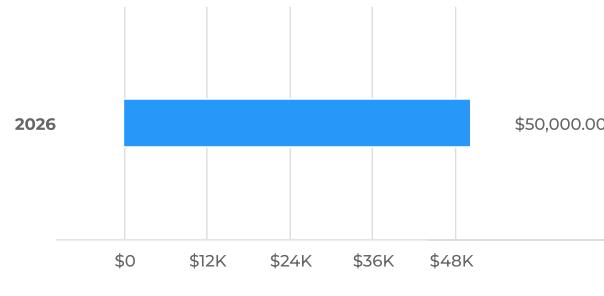
Total Budget (all years)

\$50K

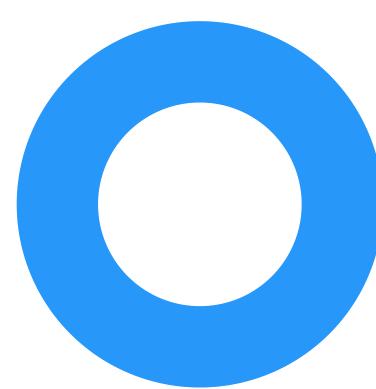
Project Total

\$50K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

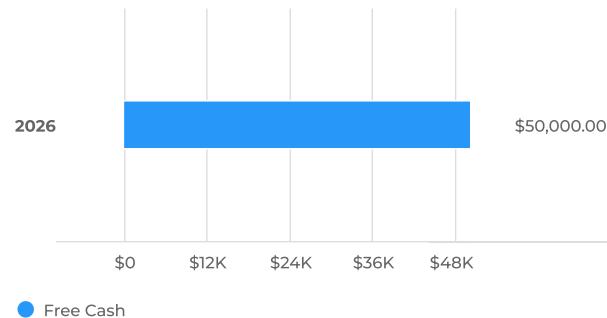
Capital Cost	FY2026	Total
Construction/Maintenance	\$50,000	\$50,000
Total	\$50,000	\$50,000



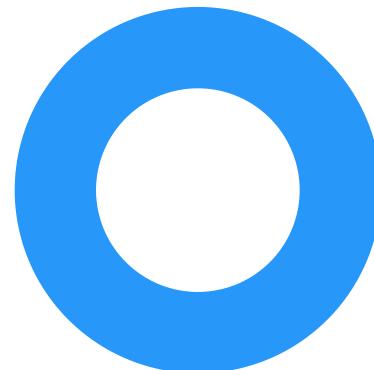
Funding Sources

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

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2026	Total
Free Cash	\$50,000	\$50,000
Total	\$50,000	\$50,000



WATER DEPARTMENT REQUESTS



This request information is generated from , Adopted Version.

New water utility truck

Overview

Request Owner	Paul Goodwin
Department	Water Department
Type	Capital Improvement

Description

Purchase a new water utility truck. Originally thought FY 26. Waiting until FY 27 for more retained earnings to build in water enterprise funds. Much depleted from the proposed water main projects

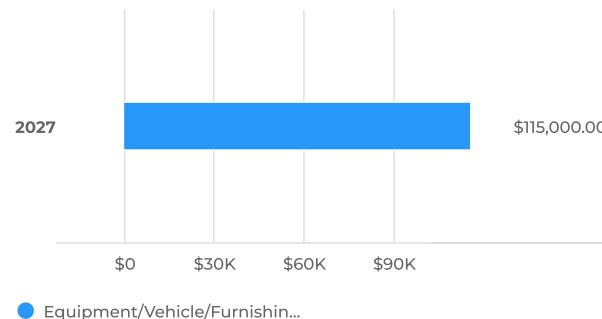
Supplemental Attachments

 [water truck FY 27\(not 26\)\(/resource/cleargov-prod/projects/documents/dfc8655b0a2813219b83.pdf\)](#)

Capital Cost

Total Budget (all years) Project Total
\$115K **\$115K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

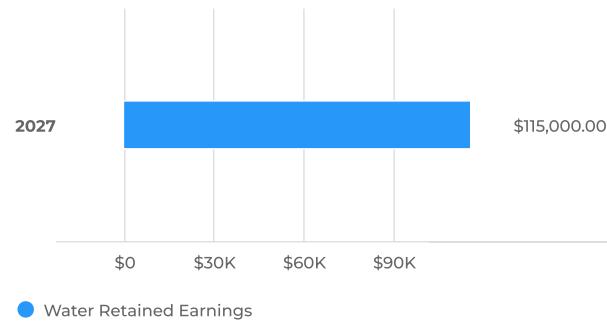
Capital Cost	FY2027	Total
Equipment/Vehicle/Furnishings	\$115,000	\$115,000
Total	\$115,000	\$115,000



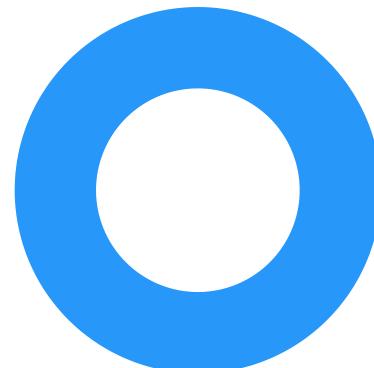
Funding Sources

Total Budget (all years) Project Total
\$115K **\$115K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Water Retained Earnings (100%) \$115,000.00
TOTAL **\$115,000.00**

Funding Sources Breakdown

Funding Sources	FY2027	Total
Water Retained Earnings	\$115,000	\$115,000
Total	\$115,000	\$115,000



This request information is generated from , Adopted Version.

Regulatory/violation consulting

Overview

Request Owner	Paul Goodwin
Department	Water Department
Type	Capital Improvement

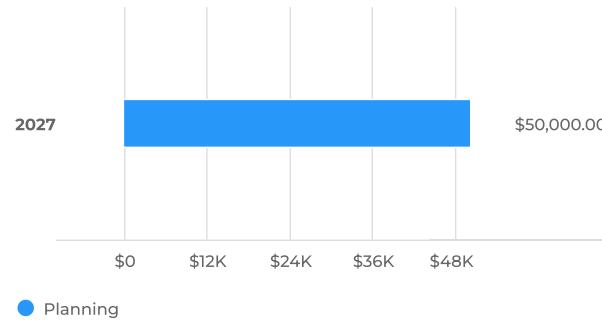
Description

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

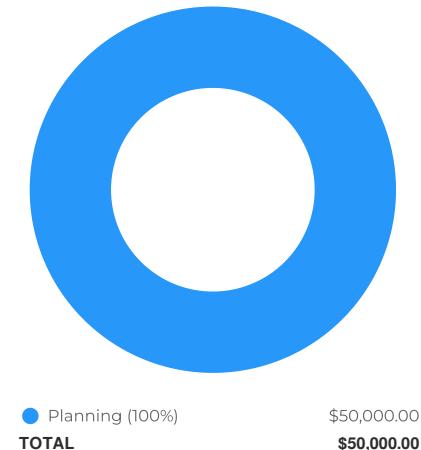
Capital Cost

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

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

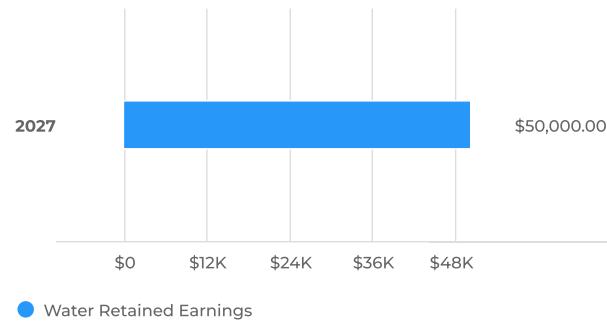
Capital Cost	FY2027	Total
Planning	\$50,000	\$50,000
Total	\$50,000	\$50,000



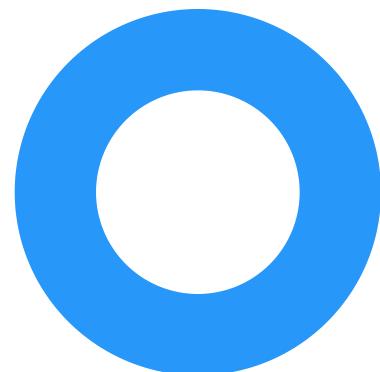
Funding Sources

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

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2027	Total
Water Retained Earnings	\$50,000	\$50,000
Total	\$50,000	\$50,000



This request information is generated from , Adopted Version.

Water Main extension off Piedmont for help with contaminated wells

Overview

Request Owner	Paul Goodwin
Department	Water Department
Type	Capital Improvement

Description

This area has contaminated wells. Lots of "red tape" to resolve first. May need to extend water system to help. Not sure who will pay for at this point. Either betterment, court order, debt service etc

Details

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

Capital Cost

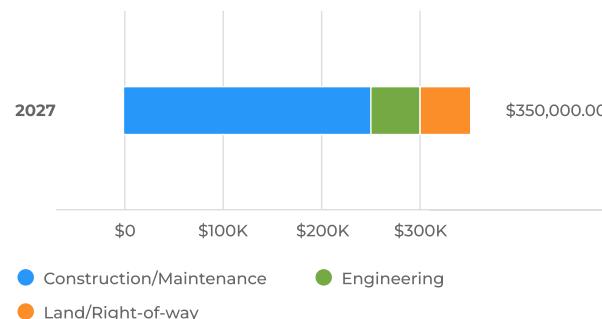
Total Budget (all years)

\$350K

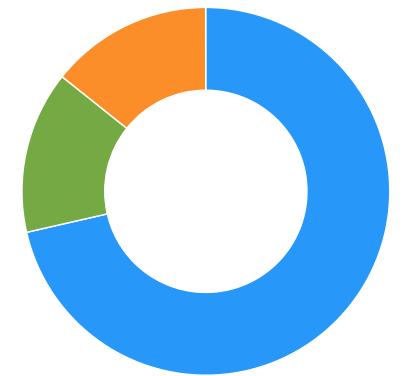
Project Total

\$350K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



● Construction/Maintenance (71%)	\$250,000.00
● Engineering (14%)	\$50,000.00
● Land/Right-of-way (14%)	\$50,000.00
TOTAL	\$350,000.00

Capital Cost Breakdown

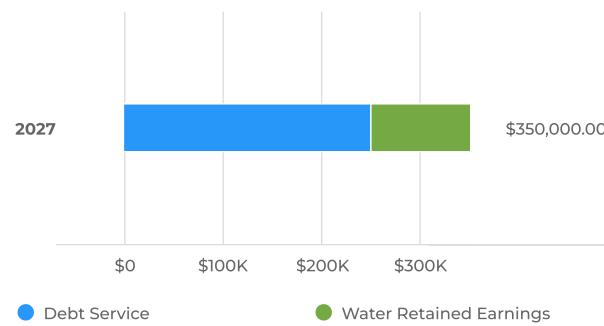
Capital Cost	FY2027	Total
Engineering	\$50,000	\$50,000
Land/Right-of-way	\$50,000	\$50,000
Construction/Maintenance	\$250,000	\$250,000
Total	\$350,000	\$350,000



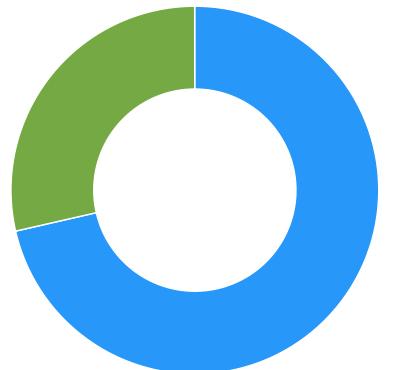
Funding Sources

Total Budget (all years) Project Total
\$350K **\$350K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2027	Total
Debt Service	\$250,000	\$250,000
Water Retained Earnings	\$100,000	\$100,000
Total	\$350,000	\$350,000



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

ARPA: References the American Rescue Plan Act, specifically the State and Local Fiscal Recovery Fund as it impacts local governments. This was signed into law on March 11, 2021 to provide financial relief in the wake of the COVID-19 pandemic. The Town of Middleton received \$3,021,948 which is to be committed by December 31, 2024 and spent by December 31, 2026.

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.

Balanced Budget: A budget in which the Town's revenue is equal to its expenditures.

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 the 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 and 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.

Community Preservation Act (CPA): A state law passed in 2000 that allows Massachusetts communities to conduct a referendum to add a small surcharge on local property taxes. When combined with matching funds from the statewide Community Preservation Trust Fund, this dedicated fund is used to build and rehabilitate parks, playgrounds and recreational fields, protect open space, support local affordable housing development, and preserve historic buildings and resources.

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.

Depreciation: A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

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 the total cost 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.

Full-Time Equivalent (FTE): A unit of measurement used to figure out the number of full-time hours worked by all employees.

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.

Fund Balance: The difference between a fund's assets and liabilities or the accumulation of revenues minus expenditures.

GAAP: Stands for Generally Accepted Accounting Principles which are a set of accounting rules and procedures that govern financial reporting practices in the United States.

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, roads, sewers, etc. It also requires the presentation of a narrative statement of 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.

GFOA: Government Finance Officers Association. A not-for-profit organization that represents public finance officials in the United States and Canada.

Governing Body: A board, committee, commission, or other executive or policy making body of a municipality or school district.

Governmental Fund: A board, committee, commission, or other executive or policy making 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.

