



**TOWN OF MIDDLETON**  
Office of Finance Director/Town Accountant  
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Middleton, MA 01949  
(978) 777-4966

**TO:** Select Board/Finance Committee

**FROM:** Sarah Wood

**DATE:** 2/24/2022

**SUBJECT: FY 2022, 2<sup>nd</sup> Quarter Highlights**

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This report includes a summary of the 2<sup>nd</sup> quarter results as of December 31, 2021 of FY 2022 for the General Fund, CPA Fund, Water Enterprise Fund, Appropriation Funds and Revolving Accounts. The General Fund accounts for the Town's annual operating budget and the majority of the capital budget. Exceptions include MELD and SESD assessments, which are accounted for as enterprise funds and capital budget items that are for another fund (i.e. CPA Fund, capital project funds).

### **General Fund Expenditures**

As of December 31, 2021, 50.7% of the FY 2022 General Fund budget had been expended. Please see the chart below for a breakdown of each major category's budget versus actual figures as of the second quarter in FY 2022. Encumbrances and warrant articles are not included in these figures.

| Major Category              | Adjusted Budget | Actual Expended | Percent Expended |
|-----------------------------|-----------------|-----------------|------------------|
| General Government          | \$ 2,146,668    | \$ 825,704      | 38%              |
| Public Safety               | 4,597,463       | 2,255,792       | 49%              |
| Education                   | 24,539,614      | 11,021,173      | 45%              |
| Public Works                | 1,871,634       | 644,230         | 34%              |
| Health and Human Services   | 508,456         | 215,396         | 42%              |
| Culture and Recreation      | 676,897         | 316,793         | 47%              |
| Debt Service                | 1,670,494       | 1,192,936       | 71%              |
| State Assessments & Charges | 326,229         | 161,122         | 49%              |
| Unclassified                | 4,398,472       | 4,417,841       | 100%             |

At the end of the second quarter of the fiscal year the total year-to-date expenditures should be around 50% of the departmental budget.

The Recreation Commission, Essex Tech assessment, debt service, retirement assessment and liability insurance all typically have percentages exceeding 50% in the second quarter due to the timing of payments. Retirement and liability

insurance are paid by the Town in full in July and will be allocated to MELD and the School Department as is deemed appropriate in March once the cost allocation is received.

The only other department that exceeds this 50% benchmark is the Fire department which is at 54% expended. This is due to the lease payment for the new ambulance occurring in the second quarter which slightly increased the average expenditures. All other departments are at or below the benchmark with the average excluding the unassigned categories being 47%. There are currently no concerns about any departments exceeding their budgetary requirements at this time.

### **General Fund Revenues**

Overall revenue collections were largely in line with current estimates. As of December 31, 2021, 50.7% or \$19,207,319 of total estimated revenues for FY 2022 (\$38,978,312) had been collected.

Of the local receipts, only motor vehicle excise revenues and penalties and interest on taxes are below the 50% benchmark. Motor vehicle commitments runs on a calendar year. The first commitment is issued in January therefore the majority of revenue collections typically occur in the third quarter of the fiscal year. Current revenues are within normal trends. Penalties and Interest varies each year depending on how many late collections we receive. Also included with penalties and interest are I & E report fines which are added to the 3<sup>rd</sup> quarter tax bill which typically brings this category back in line with benchmark.

The majority of our other revenue categories greatly exceed our 50% benchmark. We did adjust for some of these increases when we set the FY22 tax rate and have adjusted some of these categories in FY23's budget to reflect these trends that are moving back towards our standard revenue collections.

### **CPA Fund Expenditures & Revenues**

CPA expenditures are at 98% of budgeted expenditures, not inclusive of capital items. This is consistent with expectations as debt service payments are paid in the first half of the fiscal year.

CPA revenues are at 65% of the budget, exclusive of the state match revenues are at 51% of the budget.

The current fund balance of the CPA fund is \$662,679.29 (inclusive of prior appropriated fund)

## **Water Fund Expenditures & Revenues**

Water expenditures are at 33% of the budget. This is not unexpected as the majority of expenditures occur towards the end of the fiscal year as well as \$50,000 budgeted for extraordinary/unforeseen expenses.

The water fund revenues are at 3% of budget. The majority of the budget is made up of a payment from the Town of Danvers that occurs at the end of the fiscal year.

The current fund balance in the water enterprise fund is \$1,190,692.

I hope the information presented is informative and helpful. If you have any questions, please do not hesitate to contact me.

**Town of Middleton, MA**  
**Fiscal Year 2022 Expenditures (unaudited)**

| For the Period Ended<br>GENERAL FUND | BUDGET     | 9/30/2021 | 12/31/2021 | 3/31/2022 | 6/30/2022 | Total<br>YTD EXPENDED | AVAILABLE<br>BUDGET | % USED |
|--------------------------------------|------------|-----------|------------|-----------|-----------|-----------------------|---------------------|--------|
|                                      |            | Quarter 1 | Quarter 2  | Quarter 3 | Quarter 4 |                       |                     |        |
| Total 114 TOWN MODERATOR             | \$ 200     | \$ -      | \$ -       | \$ -      |           | \$ -                  | \$ 200              | 0%     |
| Total 122 SELECTMEN                  | 349,392    | 58,516    | 80,478     | -         |           | 138,994               | 210,398             | 40%    |
| Total 131 FINANCE COMMITTEE          | 3,901      | 180       | 132        | -         |           | 312                   | 3,589               | 8%     |
| Total 131 RESERVE FUND               | 100,000    | -         | -          | -         |           | -                     | 100,000             | 0%     |
| Total 135 TOWN ACCOUNTANT            | 183,611    | 36,180    | 46,032     | -         |           | 82,212                | 101,399             | 45%    |
| Total 141 ASSESSORS                  | 183,353    | 38,210    | 46,702     | -         |           | 84,912                | 98,441              | 46%    |
| Total 145 TREASURER/COLLECTOR        | 291,097    | 43,084    | 52,620     | -         |           | 95,704                | 195,393             | 33%    |
| Total 146 CUSTODIAN OF TOWN LANDS    | 2,500      | -         | -          | -         |           | -                     | 2,500               | 0%     |
| Total 151 TOWN COUNSEL               | 80,000     | 9,833     | 16,536     | -         |           | 26,369                | 53,631              | 33%    |
| Total 155 MIS                        | 378,395    | 108,723   | 64,067     |           |           | 172,790               | 205,605             | 46%    |
| Total 161 TOWN CLERK                 | 178,335    | 35,163    | 47,328     |           |           | 82,491                | 95,844              | 46%    |
| Total 162 ELECTIONS                  | 36,815     | 1,550     | 2,503      |           |           | 4,053                 | 32,762              | 11%    |
| Total 171 CONSERVATION COMMISSION    | 90,264     | 19,437    | 23,177     |           |           | 42,614                | 47,650              | 47%    |
| Total 175 PLANNING BOARD             | 122,098    | 23,824    | 29,483     |           |           | 53,306                | 68,791              | 44%    |
| Total 176 BOARD OF APPEALS           | 4,690      | 264       | 536        |           |           | 800                   | 3,891               | 17%    |
| Total 181 MASTER PLAN COMMITTEE      | 1,552      | -         | 132        |           |           | 132                   | 1,420               | 9%     |
| Total 192 TOWN BUILDING              | 134,465    | 16,746    | 22,294     |           |           | 39,039                | 95,426              | 29%    |
| Total 195 TOWN REPORT                | 6,000      | -         | 1,975      |           |           | 1,975                 | 4,025               | 33%    |
| Total 210 POLICE                     | 2,068,202  | 417,143   | 503,589    |           |           | 920,732               | 1,147,470           | 45%    |
| Total 220 FIRE                       | 2,228,591  | 610,453   | 588,127    |           |           | 1,198,579             | 1,030,012           | 54%    |
| Total 241 BUILDING INSPECTION        | 273,543    | 54,329    | 70,621     |           |           | 124,950               | 148,593             | 46%    |
| Total 292 ANIMAL CONTROL             | 26,927     | 5,334     | 6,197      |           |           | 11,531                | 15,396              | 43%    |
| Total 296 CONSTABLE                  | 200        | -         | -          |           |           | -                     | 200                 | 0%     |
| Total 301 SCHOOL DEPARTMENT          | 13,154,591 | 1,568,250 | 3,547,891  |           |           | 5,116,142             | 8,038,449           | 39%    |
| Total 314 MASCONOMENT ASSESSMENT     | 10,575,567 | 2,669,514 | 2,618,269  |           |           | 5,287,784             | 5,287,784           | 50%    |
| Total 315 ESSEX TECH ASSESSMENT      | 809,456    | 205,749   | 411,499    |           |           | 617,248               | 192,208             | 76%    |
| Total 420 DPW ADMINISTRATION         | 1,073,040  | 201,679   | 253,062    |           |           | 454,740               | 618,300             | 42%    |
| Total 423 SNOW & ICE REMOVAL         | 280,750    | 1,273     | 9,364      |           |           | 10,637                | 270,113             | 4%     |
| Total 425 TRANSFER STATION           | 517,844    | 68,361    | 110,492    |           |           | 178,853               | 338,991             | 35%    |
| Total 511 BOARD OF HEALTH            | 139,257    | 28,542    | 40,561     |           |           | 69,103                | 70,154              | 50%    |
| Total 541 COUNCIL ON AGING           | 247,763    | 52,637    | 57,586     |           |           | 110,223               | 137,540             | 44%    |
| Total 543 VETERANS AGENT             | 86,511     | 6,028     | 13,979     |           |           | 20,007                | 66,504              | 23%    |
| Total 545 TRI TOWN COUNCIL           | 29,925     | 7,481     | 7,481      |           |           | 14,963                | 14,963              | 50%    |
| Total 548 GARDEN CLUB                | 5,000      | -         | 1,100      |           |           | 1,100                 | 3,900               | 22%    |
| Total 610 LIBRARY                    | 615,278    | 136,839   | 147,752    |           |           | 284,591               | 330,687             | 46%    |

|   |                   |                      |                      |             |             |                      |                      |            |
|---|-------------------|----------------------|----------------------|-------------|-------------|----------------------|----------------------|------------|
| Total 630 RECREATION COMMISSION   | 50,619            | 28,539               | 3,094                |             |             | 31,633               | 18,986               | 62%        |
| Total 691 HISTORICAL COMMISSION   | 1,000             | -                    | -                    |             |             | -                    | 1,000                | 0%         |
| Total 692 MEMORIAL DAY  | 5,000             | -                    | 570                  |             |             | 570                  | 4,431                | 11%        |
| Total 693 CHIEF WILLS FESTIVAL  | 5,000             | -                    | -                    |             |             | -                    | 5,000                | 0%         |
| Total 710 DEBT SERVICE  | 1,670,494         | 1,096,878            | 96,058               |             |             | 1,192,936            | 477,558              | 71%        |
| Total 820 STATE ASSESSMENTS & CHARGES   | 326,229           | 81,365               | 79,757               |             |             | 161,122              | 165,107              | 49%        |
| Total 910 COMPENSATION RESERVE  | 46,572            | 5,639                | -                    |             |             | 5,639                | 40,933               | 12%        |
| Total 911 RETIREMENT  | 1,847,976         | 2,280,491            | -                    |             |             | 2,280,491            | (432,515)            | 123%       |
| Total 913 UNEMPLOYMENT  | 15,000            | 262                  | 1,305                |             |             | 1,566                | 13,434               | 10%        |
| Total 914 HEALTH INSURANCE  | 797,624           | 165,847              | 194,129              |             |             | 359,975              | 437,649              | 45%        |
| Total 915 GROUP INSURANCE   | 3,000             | 562                  | 612                  |             |             | 1,174                | 1,826                | 39%        |
| Total 916 MEDICARE/DEP TAX  | 110,000           | 20,708               | 27,830               |             |             | 48,538               | 61,462               | 44%        |
| Total 945 LIABILITY INSURANCE   | 239,500           | 380,441              | 1,216                |             |             | 381,657              | (142,157)            | 159%       |
| Total 962 TRANSFERS TO OTHER FUNDS  | 1,338,800         | 380,000              | 958,800              |             |             | 1,338,800            | -                    | 100%       |
| <b>Total GENERAL FUND</b>   | <b>40,735,928</b> | <b>\$ 10,866,053</b> | <b>\$ 10,184,935</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 21,050,987</b> | <b>\$ 19,684,940</b> | <b>52%</b> |
| <b>Total CPA</b>  | <b>123,600</b>    | <b>\$ 80,000</b>     | <b>\$ 41,600</b>     | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 121,600</b>    | <b>\$ 2,000</b>      | <b>98%</b> |
| <b>Total WATER FUND</b>   | <b>291,992</b>    | <b>\$ 40,076</b>     | <b>\$ 56,764</b>     | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 96,840</b>     | <b>\$ 195,152</b>    | <b>33%</b> |
| The Departmental Codes in the 900 series are initially expensed with the Town covering all costs. In March, the School and MELD's portion of these expenditures are journalized out into MELD's fund and the school's budget. |                   |                      |                      |             |             |                      |                      |            |

**Town of Middleton, MA**  
**Fiscal Year 2022 Warrant Articles Expenditures (unaudited)**

| <u>Fund</u> | <u>Fiscal Year</u> | <u>Article #</u>                            | <u>Account Name</u> | <u>Original Appropriation</u> | <u>Available Balance at 11/21</u> | <u>YTD Expended</u> | <u>Available Balance at 12/31/21</u> |
|-------------|--------------------|---|---------------------|-------------------------------|-----------------------------------|---------------------|--------------------------------------|
| GF          | 2013               | 13 ASSESSOR GIS SYS                         |                     | 32,000                        | 1,036                             | 800                 | 236                                  |
| GF          | STM 2015           | 2 ATHLETIC FLD MAINT                        |                     | 35,000                        | 1,604                             | -                   | 1,604                                |
| GF          | 2017               | 17 REMEDIATE NATSUE WAY                     |                     | 165,000                       | 134,895                           | 980                 | 133,915                              |
| GF          | 2018               | 29 FM SECURITY SYSTEM                       |                     | 101,358                       | 5,929                             | -                   | 5,929                                |
| GF          | 2019               | 18 COA KITCHEN EQUIPMENT                    |                     | 8,000                         | 1,417                             | -                   | 1,417                                |
| GF          | 2019               | 25 BYLAW CONSULTANT                         |                     | 50,000                        | 50,000                            | -                   | 50,000                               |
| GF          | STM2019            | 3 MAINTENANCE OF GOLF COURSE                |                     | 25,000                        | 17,500                            | -                   | 17,500                               |
| GF          | 2020               | 19 HR SOFTWARE                              |                     | 14,727                        | 13,380                            | -                   | 13,380                               |
| GF          | 2020               | 19 PAINT EXTERIOR OF MEMORIAL HALL          |                     | 4,000                         | 2,706                             | -                   | 2,706                                |
| GF          | 2020               | 19 REPLACE SCBA                             |                     | 9,000                         | 4,025                             | -                   | 4,025                                |
| GF          | 2020               | 19 REPLACE SQUAD 5 PUMP                     |                     | 9,000                         | 9,000                             | -                   | 9,000                                |
| GF          | 2020               | 19 BALLISTIC VESTS AND HELMETS              |                     | 8,300                         | 8,300                             | -                   | 8,300                                |
| GF          | 2020               | 19 FM END USER TECHNOLOGY                   |                     | 34,198                        | 4,031                             | 2,096               | 1,935                                |
| GF          | 2020               | 19 FM PLAYGROUND/PARKING STUDY              |                     | 15,000                        | 5,656                             | -                   | 5,656                                |
| GF          | 2020               | 19 BRIGADOON TREE/SIDEWALK                  |                     | 75,000                        | 75,000                            | -                   | 75,000                               |
| GF          | 2020               | 19 COA REFINISH HARDWOOD FLOORS             |                     | 7,500                         | 2,812                             | -                   | 2,812                                |
| GF          | STM2020            | 9 40 SCHOOL STREET ENVIRONMENTAL TESTING    |                     | 10,000                        | 1,100                             | -                   | 1,100                                |
| GF          | STM2020            | 11 105 S MAIN STREET MAINTENANCE            |                     | 5,000                         | 3,747                             | -                   | 3,747                                |
| GF          | 2021               | 10 FIBER OPTIC NETWORK                      |                     | 100,000                       | 100,000                           | -                   | 100,000                              |
| GF          | 2021               | 10 MEMORIAL HALL RAMP REPLACEMENT           |                     | 20,000                        | 20,000                            | -                   | 20,000                               |
| GF          | 2021               | 10 PURCHASE BULLET PROOF VESTS              |                     | 21,000                        | 1,309                             | 854                 | 455                                  |
| GF          | 2021               | 10 DIGITIZE INSPECTATIONAL SERVICE RECORDS  |                     | 45,000                        | 45,000                            | 42,538              | 2,462                                |
| GF          | 2021               | 10 HM END USER TECHNOLOGY                   |                     | 144,048                       | 10,415                            | 5,647               | 4,768                                |
| GF          | 2021               | 10 FM END USER TECHNOLOGY                   |                     | 80,833                        | 7,096                             | 5,358               | 1,737                                |
| GF          | 2021               | 10 MEALS ON WHEELS CAR                      |                     | 35,500                        | 705                               | 70                  | 635                                  |
| GF          | 2022               | 19 CHARTER REVIEW                           |                     | 15,000                        | 15,000                            | -                   | 15,000                               |
| GF          | 2022               | 19 CONTRACTUAL SERVICES, UTILITY COMMERCIAL |                     | 12,700                        | 12,700                            | 4,000               | 8,700                                |
| GF          | 2022               | 19 CAI ADVANCED QUERY MODULE                |                     | 1,300                         | 1,300                             | -                   | 1,300                                |
| GF          | 2022               | 19 CYCLICAL INSPECTIONS                     |                     | 10,000                        | 10,000                            | -                   | 10,000                               |
| GF          | 2022               | 19 EXCHANGE SERVER UPGRADE                  |                     | 7,000                         | 7,000                             | -                   | 7,000                                |
| GF          | 2022               | 19 WARRANTY RENEWALS                        |                     | 7,500                         | 7,500                             | -                   | 7,500                                |
| GF          | 2022               | 19 CYBERSECURITY PROTECTION                 |                     | 10,000                        | 10,000                            | -                   | 10,000                               |
| GF          | 2022               | 19 REPLACE WIRESS ACCESS POINTS             |                     | 5,000                         | 5,000                             | -                   | 5,000                                |
| GF          | 2022               | 19 MUNIS UPGRADE                            |                     | 10,000                        | 10,000                            | 1,434               | 8,566                                |
| GF          | 2022               | 19 HANDICAP RAMP RELACEMENT                 |                     | 25,000                        | 25,000                            | -                   | 25,000                               |
| GF          | 2022               | 19 TOWN-WIDE HANDICAP IMPROVEMENTS          |                     | 10,000                        | 10,000                            | -                   | 10,000                               |
| GF          | 2022               | 19 PURCHASE CRUISER RADIOS                  |                     | 8,500                         | 8,500                             | -                   | 8,500                                |
| GF          | 2022               | 19 PURCHASE RADAR GUNS                      |                     | 5,000                         | 5,000                             | -                   | 5,000                                |
| GF          | 2022               | 19 PURCHASE LICENSE PLATE READER            |                     | 22,050                        | 22,050                            | -                   | 22,050                               |
| GF          | 2022               | 19 TASER REPLACEMENT                        |                     | 6,050                         | 6,050                             | -                   | 6,050                                |
| GF          | 2022               | 19 AED REPLACEMENT                          |                     | 9,000                         | 9,000                             | -                   | 9,000                                |
| GF          | 2022               | 19 POLICE STATION UPGRADES                  |                     | 10,000                        | 10,000                            | -                   | 10,000                               |
| GF          | 2022               | 19 FIRE VEHICLE REPAIRS                     |                     | 7,500                         | 7,500                             | 925                 | 6,575                                |
| GF          | 2022               | 19 RADIO/TELEPHONE RECORDER                 |                     | 17,080                        | 17,080                            | 14,554              | 2,526                                |
| GF          | 2022               | 19 OUTFIT/TRAIN NEW FIREFIGHTER             |                     | 25,580                        | 25,580                            | 979                 | 24,601                               |
| GF          | 2022               | 19 DIGITIZE INSPECTATIONAL SERVICE RECORDS  |                     | 45,000                        | 45,000                            | -                   | 45,000                               |
| GF          | 2022               | 19 ESSEX TECH CAPITAL CONTRIBUTION          |                     | 12,517                        | 12,517                            | -                   | 12,517                               |
| GF          | 2022               | 19 REPLACE 2005 MOWER                       |                     | 16,240                        | 16,240                            | -                   | 16,240                               |
| GF          | 2022               | 19 DPW BUILDING IMPROVEMENTS                |                     | 25,000                        | 25,000                            | 16,680              | 8,320                                |
| GF          | 2022               | 19 ADDITIONAL CHAPTER 90                    |                     | 100,000                       | 100,000                           | 31,555              | 68,445                               |
| GF          | 2022               | 19 COA BUILDING IMPROVEMENTS                |                     | 5,700                         | 5,700                             | 4,708               | 992                                  |
| GF          | STM2022            | 9 BOSTON ST SIDEWALK                        |                     | 33,000                        | 33,000                            | -                   | 33,000                               |
| GF          | STM2022            | 11 IT & CYBERSECURITY                       |                     | 55,000                        | 55,000                            | -                   | 55,000                               |
| CAP PROJ    | 2019               | 2 MASTER DESIGN STUDY 105 S MAIN            |                     | 325,000                       | 62,607                            | 317                 | 62,290                               |
| CAP PROJ    | 2021               | 10 JOHN DEER TRACTOR                        |                     | 60,000                        | 5,565                             | 2,126               | 3,439                                |
| CAP PROJ    | 2021               | 10 DPW 1 TON DUMP TRUCK                     |                     | 75,000                        | 8,280                             | 925                 | 7,355                                |
| CAP PROJ    | 2021               | 10 DPW PURCHASE INTERNATIONAL DUMP TRUCK    |                     | 173,000                       | 1,423                             | -                   | 1,423                                |
| CAP PROJ    | 2022               | 19 DPW PURCHASE 2007 ROLL-OFF TRUCK         |                     | 200,000                       | 200,000                           | -                   | 200,000                              |
| CAP PROJ    | 2022               | 19 REPLACE ENGINE 1                         |                     | 710,000                       | 710,000                           | -                   | 710,000                              |
| CAP PROJ    | 2022               | MUNICIPAL COMPLEX                           |                     | 61,590,000                    | 61,590,000                        | -                   | 61,590,000                           |
| CEMETERY    | 2016               | 26 OAKDALE CEMETERY WORK                    |                     | 63,000                        | 6,308                             | 3,510               | 2,798                                |
| CEMETERY    | 2019               | 18 OAKDALE CEMETERY IMPROVEMENTS            |                     | 15,000                        | 10,827                            | 9,670               | 1,157                                |
| CPA         | 2015               | 34 PHASE 1 RAILS TO TRAILS                  |                     | 130,000                       | 114,519                           | 35,622              | 78,897                               |
| CPA         | 2018               | 35 CURTIS SAW MILL PROJECT                  |                     | 4,900                         | 743                               | -                   | 743                                  |
| CPA         | 2019               | 10 EMILY MAHER PARK IMPROVEMENTS            |                     | 45,000                        | 14,758                            | -                   | 14,758                               |
| CPA         | 2020               | 21 DIGITIZE HISTORIC RECORDS                |                     | 89,000                        | 236                               | -                   | 236                                  |
| CPA         | 2020               | 21 RUBCHINUUK PARK IRRIGATION               |                     | 24,500                        | 17,305                            | -                   | 17,305                               |
| CPA         | 2021               | 6 COMPLETE DIGITIZATION OF HISTORIC RECORDS |                     | 5,000                         | 5,000                             | -                   | 5,000                                |
| CPA         | 2022               | 12 TRAMP HOUSE ROOF REPAIRS                 |                     | 17,000                        | 17,000                            | -                   | 17,000                               |
| CPA         | 2022               | 12 MUNICPAL COMPLEX COMMONS                 |                     | 300,000                       | 300,000                           | -                   | 300,000                              |
| CPA         | 2022               | 12 CAMP CREIGHTON CONSERVATION RESTRICTION  |                     | 50,000                        | 50,000                            | -                   | 50,000                               |

**Town of Middleton, MA**  
**Fiscal Year 2022 Encumbrance Expenditures (unaudited)**

| <u>Fund</u> | <u>Department</u> | <u>Account Name</u>        | <u>Approved</u>   | <u>YTD Expended</u> | <u>Balance at<br/>9/30/21</u> |
|-------------|-------------------|----------------------------|-------------------|---------------------|-------------------------------|
| General     | Town Accountant   | Office Supplies            | 500               | 500                 | -                             |
| General     | MIS               | Telephone                  | 1,012             | 1,012               | -                             |
| General     | Town Clerk        | Operating Supplies         | 1,615             | 547                 | 1,068                         |
| General     | Town Clerk        | CAPITAL OUTLAY             | 5,653             | 1,080               | 4,573                         |
| General     | Conservation      | Travel                     | 95                | 95                  | -                             |
| General     | Pub Buildings     | Fuel DPW BLDG              | 129               | 129                 | -                             |
| General     | Police            | Electricity/Water          | 25                | 25                  | -                             |
| General     | Police            | Equip Maintenance          | 346               | 346                 | -                             |
| General     | Police            | Printer/Copier             | 88                | 88                  | -                             |
| General     | Police            | Contractual                | 900               | 900                 | -                             |
| General     | Police            | Office Supplies            | 5                 | 5                   | -                             |
| General     | Police            | Building Maintenance       | 26                | 26                  | -                             |
| General     | Police            | Travel                     | 2,576             | 2,576               | -                             |
| General     | Police            | New Cruiser                | 5,635             | 5,635               | -                             |
| General     | Fire              | Building Maintenance       | 106               | 106                 | -                             |
| General     | Insp. Services    | Printing/Copier            | 115               | 115                 | -                             |
| General     | Insp. Services    | Contractual Services       | 3,000             | 3,000               | -                             |
| General     | School            | Salaries                   | 541,058           | 541,058             | -                             |
| General     | School            | Supplies                   | 179,071           | 161,485             | 17,586                        |
| General     | Other Schools     | Out of District Tuition    | 13,000            | 12,117              | 883                           |
| General     | DPW               | Road Machinery Maintenance | 35                | 35                  | -                             |
| General     | COA               | Other Supplies             | 2,974             | 2,964               | 10                            |
| General     | Library           | Equipment                  | 4,614             | 4,614               | -                             |
| General     | Library           | Programs                   | 480               | 480                 | -                             |
| General     | Library           | Books                      | 5,268             | 5,268               | -                             |
| General     | Unclassified      | Health and Dental Ins      | 2,081             | 2,081               | -                             |
| General     | Unclassified      | Life Insurance             | 54                | 48                  | 6                             |
| General     | Unclassified      | Unemployment               | 306               | 306                 | -                             |
|             |                   |                            | <b>\$ 770,766</b> | <b>\$ 746,640</b>   | <b>\$ 24,125</b>              |

**Town of Middleton, MA**  
**Fiscal Year 2022 Revenues (unaudited)**

| For the Period Ended<br>GENERAL FUND    | BUDGET               | 9/30/2021            | 12/31/2021          | 3/31/2022   | 6/30/2022   | Total                | (UNDER)/OVER BUDGET    | % RECEIVED   |
|---|----------------------|----------------------|---------------------|-------------|-------------|----------------------|------------------------|--------------|
|   |                      | Quarter 1            | Quarter 2           | Quarter 3   | Quarter 4   | YTD REVENUE          |                        |              |
| PERSONAL PROPERTY TAXES                 | \$ 726,719           | \$ 265,974           | \$ 87,705           | \$ -        | \$ -        | \$ 353,679           | \$ (373,040)           | 48.7%        |
| REAL ESTATE                             | 31,078,944           | 7,795,600            | 7,845,142           | -           | -           | 15,640,742           | \$ (15,438,202)        | 50.3%        |
| TAX LIEN/TITLE/FORECLOSURE              | *                    | 22,627               | 3,595               | -           | -           | 26,222               | n/a                    | N/A          |
| MOTOR VEHICLE EXCISE                    | 2,000,000            | 158,167              | 71,991              | -           | -           | 230,158              | \$ (1,769,842)         | 11.5%        |
| OTHER EXCISE - ROOM                     | 60,000               | 29,315               | 54,942              | -           | -           | 84,257               | 24,257                 | 140.4%       |
| OTHER EXCISE - MEALS                    | 200,000              | 78,032               | 79,873              | -           | -           | 157,905              | \$ (42,095)            | 79.0%        |
| PENALTIES AND INTEREST ON TAXES         | 80,000               | 17,128               | 13,923              | -           | -           | 31,051               | \$ (48,949)            | 38.8%        |
| PILOT                                   | 130,000              | -                    | -                   | -           | -           | -                    | \$ (130,000)           | 0.0%         |
| PILOT - MELD                            | 243,253              | -                    | 243,253             | -           | -           | 243,253              | -                      | 100.0%       |
| CHARGES FOR SERVICES - SOLID WASTE FEES | 210,000              | 119,625              | 94,025              | -           | -           | 213,650              | 3,650                  | 101.7%       |
| FEES                                    | 135,000              | 47,366               | 30,359              | -           | -           | 77,725               | \$ (57,275)            | 57.6%        |
| DEPARTMENTAL REVENUES - LIBRARIES       | 1,000                | 313                  | 612                 | -           | -           | 925                  | \$ (75)                | 92.5%        |
| DEPARTMENTAL REVENUES - CEMETERIES      | 40,000               | 6,700                | 14,440              | -           | -           | 21,140               | \$ (18,860)            | 52.9%        |
| OTHER DEPARTMENTAL REVENUE              | 150,000              | 54,856               | 46,780              | -           | -           | 101,636              | \$ (48,364)            | 67.8%        |
| LICENSES AND PERMITS                    | 480,000              | 184,628              | 218,881             | -           | -           | 403,509              | \$ (76,491)            | 84.1%        |
| FINES AND FORFEITS                      | 5,000                | 1,913                | 1,811               | -           | -           | 3,724                | \$ (1,276)             | 74.5%        |
| INVESTMENT INCOME                       | 40,000               | 3,264                | 10,117              | -           | -           | 13,381               | \$ (26,619)            | 33.5%        |
| MEDICAID REIMBURSEMENT                  | 20,000               | 7,434                | -                   | -           | -           | 7,434                | \$ (12,566)            | 37.2%        |
| STATE AID                               | 2,405,972            | 649,552              | 593,538             | -           | -           | 1,243,090            | \$ (1,162,882)         | 51.7%        |
| TRANSFERS IN                            | 972,424              | 884,512              | 33,000              | -           | -           | 917,512              | \$ (54,912)            | 94.4%        |
| <b>Total GENERAL FUND</b>               | <b>\$ 38,978,312</b> | <b>\$ 10,327,006</b> | <b>\$ 9,443,987</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 19,770,993</b> | <b>\$ (19,207,319)</b> | <b>50.7%</b> |
| <b>Total CPA</b>                        | <b>\$ 363,088</b>    | <b>\$ 66,620</b>     | <b>\$ 169,315</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 235,935</b>    | <b>\$ (127,153)</b>    | <b>65.0%</b> |
| <b>Total WATER FUND</b>                 | <b>\$ 291,992</b>    | <b>\$ 8,120</b>      | <b>\$ 665</b>       | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 8,785</b>      | <b>\$ (283,207)</b>    | <b>3.0%</b>  |

\* Indicates budgeted figures not available.

Note: Budgeted revenues does not include the free cash appropriated for fiscal year expenditures

**Town of Middleton, MA**  
**Revolving Funds (unaudited)**

|                               | <b>Fund Balance as of<br/>7/1/2021</b> | <b>Revenue as of<br/>12/31/21</b> | <b>Expenditures as of<br/>12/31/21</b> | <b>Fund Balance as of<br/>12/31/21</b> |
|-------------------------------|--|-----------------------------------|--|--|
| RECREATION REVOLVING          | \$ 15,226                              | \$ -                              | \$ -                                   | \$ 15,226                              |
| USER FIELD FEES               | 15,593                                 | -                                 | -                                      | 15,593                                 |
| COA TRIP FUND                 | 23,698                                 | 4,491                             | (827)                                  | 27,362                                 |
| STORMWATER MANAGEMENT         | 4,900                                  | 1,100                             | -                                      | 6,000                                  |
| FIREARMS LICENSES AND PERMITS | 23,368                                 | 1,900                             | -                                      | 25,268                                 |

**Town of Middleton, MA**  
**Appropriation Funds (unaudited)**

|                                   | <b>Fund Balance as of<br/>12/31/21</b> | <b>Revenue as of<br/>12/31/21</b> | <b>FY 22<br/>Appropriation</b> |
|-----------------------------------|--|-----------------------------------|--------------------------------|
| AMBULANCE FUND                    | 884,105                                | 312,992                           | (621,821)                      |
| PEG                               | 401,523                                | 116,578                           | (255,270)                      |
| SPED RESERVE FUND*                | 154,646                                | 4,511                             | -                              |
| OPEB*                             | 2,435,074                              | 146,011                           | 175,000                        |
| STABILIZATION*                    | 2,241,274                              | 63,753                            | 225,000                        |
| CAPITAL STABILIZATION*            | 904,785                                | 19,455                            | 275,000                        |
| SPED STABILIZATION*               | 369,956                                | 15,552                            | 130,000                        |
| RETIREMENT STABILIZATION*         | 434,014                                | 10,659                            | 125,000                        |
| SIDEWALK STABILIZATION*           | 125,800                                | -                                 | 158,800                        |
| FACILITIES COMPLEX STABILIZATION* | 250,000                                | -                                 | 250,000                        |

\* Revenue amount indicates interest only.