



TOWN OF MIDDLETON
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TO: Select Board/Finance Committee
FROM: Sarah Wood, Finance Director/Town Accountant
DATE: 1/29/2025
SUBJECT: FY 2025, 2ND Quarter Highlights

This report includes a summary of the 2nd quarter results as of December 31, 2024 of FY 2025 for the General Fund, CPA Fund, Water Enterprise Fund, Sewer Enterprise fund as well as a summary of appropriation accounts, revolving accounts and special revenue accounts.

General Fund Expenditures

As of December 31, 2024, 50.8% of the FY 2025 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 first quarter in FY 2025. Encumbrances and warrant articles are not included in these figures.

Major Category	Adjusted Budget	Actual Expended	Percent Expended
General Government	\$ 2,610,857	\$1,036,937	40%
Public Safety	5,290,020	2,417,739	46%
Education	27,398,521	12,519,609	46%
Public Works	2,175,202	756,415	35%
Health and Human Services	576,954	244,835	42%
Culture and Recreation	868,607	392,077	45%
Debt Service	3,828,178	2,780,315	73%
State Assessments & Charges	341,043	170,679	50%
Unclassified	4,179,082	3,708,321	89%

At the end of the first quarter of the fiscal year the total year-to-date expenditures should be around 50% of the departmental budget. The exceptions to this benchmark are the Recreation Commission, Retirement Assessment and Liability Insurance due to the timing of when expenditures typically occur. Those departments typically exceed 50-100% of the budget in the first quarter of the fiscal year.

All other departments are below the benchmark with the average, excluding the unclassified categories, being 38%. There are a few departments that have little

to no spending which skews the data; removing those outliers the average becomes 47%.

At this point in the year I start to look to see where some departments might be going over their budget spending so we can determine the course of action that may be taken. Reviewing the data there is only one department (Garden Club) that I am concerned with the amount of available funds but a full audit of their invoices is going to occur to make sure bills were charged to the correct departments.

As of December 31, 2024, 96.6% of encumbrances carried from FY24 were closed out. At this period, I would expect that all encumbrances were closed out. A large portion of the remaining balance is for general code updates from the Annual Town Meeting; we are still awaiting the final invoice.

A breakdown of spending by department as well as a list of encumbrances carried over from FY24 to FY25 is included in the following pages.

General Fund Revenues

Revenue collections were largely in line with current estimates. As of December 31, 2024, 54.4% or \$21,376,414 of total estimated revenues for FY 2025 (\$47,554,973) had been collected.

Of the local receipts, there were two categories that are lower than 50% of their budgeted revenues: motor vehicle excise and Medicaid reimbursement. Motor vehicle commitments runs on a calendar year. The first commitment is issued in February therefore most revenue collections typically occur in the third quarter of the fiscal year. Medicaid reimbursement is done quarterly and there generally is a lag with the first quarter.

The majority of our other revenue categories meet or exceed our 50% benchmark. Rooms Excise is at approximately 86% of the budget and Meals excise is at 61% of the budget. The balance of interest income on non-one-time revenues is \$366,450.

CPA Fund Expenditures & Revenues

CPA expenditures are at 99.7% of budgeted expenditures, not inclusive of capital items. This is consistent with expectations as the budget is made up of debt service payments which were due in Q2.

CPA revenues are at 63.6% of the budget. Excluding the state match, CPA revenues are at 55.5% of the budget.

Water Fund Expenditures & Revenues

Water expenditures are at 27% 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 5.5% 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.

Sewer Enterprise Fund Expenditures & Revenues

Sewer expenditures are at 47.7% of the budget. The majority of the budget is the town's assessment to the South Essex Sewer District which is made out in quarterly payments.

The sewer fund revenues are at 2.3% of budget. There is a large balance in outstanding bills from the October invoices (\$7,000 in bills sent out); the larger of the commitments goes out in February at which point late fees will be added on to the October invoices and billed at the same time.

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 2025 Expenditures (unaudited)

GENERAL FUND	For the Period Ended		9/30/2024	12/31/2024	3/31/2025	6/30/2025	Total YTD EXPENDED	AVAILABLE BUDGET	% USED
	BUDGET	Quarter 1	Quarter 2	Quarter 3	Quarter 4				
Total 114 TOWN MODERATOR	\$ 500	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ 300	40%	
Total 122 SELECT BOARD	411,797	73,020	103,398	-	-	176,418	235,379	43%	
Total 131 FINANCE COMMITTEE	4,004	196	-	-	-	196	3,808	5%	
Total 131 RESERVE FUND	100,000	-	-	-	-	-	100,000	0%	
Total 135 TOWN ACCOUNTANT	259,575	47,493	66,046	-	-	113,539	146,036	44%	
Total 141 ASSESSORS	238,249	47,717	58,214	-	-	105,931	132,318	44%	
Total 145 TREASURER/COLLECTOR	276,215	60,878	75,571	-	-	136,449	139,766	49%	
Total 146 CUSTODIAN OF TOWN LANDS	2,500	-	-	-	-	-	2,500	0%	
Total 151 TOWN COUNSEL	91,000	11,610	12,000	-	-	23,610	67,390	26%	
Total 155 MIS	538,856	112,242	105,071	-	-	217,312	321,544	40%	
Total 161 TOWN CLERK	233,330	44,607	55,571	-	-	100,177	133,153	43%	
Total 162 ELECTIONS	64,576	11,713	18,222	-	-	29,935	34,641	46%	
Total 171 CONSERVATION COMMISSION	105,318	20,574	25,906	-	-	46,480	58,838	44%	
Total 175 PLANNING BOARD	120,121	10,721	15,617	-	-	26,338	93,783	22%	
Total 192 TOWN BUILDING	153,816	15,011	39,565	-	-	54,576	99,240	35%	
Total 195 TOWN REPORT	11,000	-	5,775	-	-	5,775	5,225	53%	
Total 210 POLICE	2,557,834	478,176	658,813	-	-	1,136,989	1,420,845	44%	
Total 220 FIRE	2,393,775	500,258	637,267	-	-	1,137,526	1,256,249	48%	
Total 241 BUILDING INSPECTION	312,716	58,672	73,494	-	-	132,165	180,551	42%	
Total 292 ANIMAL CONTROL	25,195	5,053	5,806	-	-	10,859	14,336	43%	
Total 296 CONSTABLE	500	-	200	-	-	200	300	40%	
Total 301 SCHOOL DEPARTMENT	15,312,562	1,851,421	4,357,901	-	-	6,209,322	9,103,240	41%	
Total 314 MASCONOMENT ASSESSMENT	11,103,806	2,775,952	2,775,952	-	-	5,551,903	5,551,903	50%	
Total 315 ESSEX TECH ASSESSMENT	982,153	252,795	505,590	-	-	758,384	223,769	77%	
Total 420 DPW ADMINISTRATION	1,174,755	235,403	317,077	-	-	552,480	622,275	47%	
Total 423 SNOW & ICE REMOVAL	351,520	-	18,271	-	-	18,271	333,249	5%	
Total 425 TRANSFER STATION	648,927	72,630	113,033	-	-	185,664	463,263	29%	
Total 511 BOARD OF HEALTH	172,454	32,374	46,339	-	-	78,713	93,741	46%	
Total 541 COUNCIL ON AGING	285,339	49,935	67,970	-	-	117,904	167,435	41%	
Total 543 VETERANS AGENT	84,236	13,248	16,237	-	-	29,485	54,751	35%	
Total 545 TRI TOWN COUNCIL	29,925	7,481	7,481	-	-	14,963	14,963	50%	
Total 548 GARDEN CLUB	5,000	-	3,771	-	-	3,771	1,229	75%	
Total 610 LIBRARY	787,003	172,647	174,348	-	-	346,995	440,008	44%	
Total 630 RECREATION COMMISSION	69,104	37,983	6,192	-	-	44,175	24,929	64%	
Total 691 HISTORICAL COMMISSION	1,000	-	-	-	-	-	1,000	0%	
Total 692 MEMORIAL DAY	6,500	-	907	-	-	907	5,593	14%	
Total 693 CHIEF WILLS FESTIVAL	5,000	-	-	-	-	-	5,000	0%	

Total 710 DEBT SERVICE	3,828,178	850,528	1,929,788	-	-	2,780,315	1,047,863	73%
Total 820 STATE ASSESSMENTS & CHARGES	341,043	85,193	85,486	-	-	170,679	170,364	50%
Total 910 COMPENSATION RESERVE	49,019	4,000	1,416	-	-	5,416	43,603	11%
Total 911 RETIREMENT	2,083,090	2,083,090	-	-	-	2,083,090	0	100%
Total 913 UNEMPLOYMENT	15,000	-	2,937	-	-	2,937	12,063	20%
Total 914 HEALTH INSURANCE	976,433	241,693	241,362	-	-	483,056	493,377	49%
Total 915 GROUP INSURANCE	2,450	413	492	-	-	905	1,545	37%
Total 916 MEDICARE/DEP TAX	122,590	22,744	31,283	-	-	54,027	68,563	44%
Total 945 LIABILITY INSURANCE	330,500	465,230	13,661	-	-	478,890	(148,390)	145%
Total 962 TRANSFERS TO OTHER FUNDS	600,000	600,000	-	-	-	600,000	-	100%
Total GENERAL FUND	\$ 47,268,464	\$11,352,698	\$12,674,229	\$ -	\$ -	\$ 24,026,927	\$ 23,241,537	50.8%
Total CPA	\$ 182,500	\$ -	\$ 182,000	\$ -	\$ -	\$ 182,000	\$ 500	99.7%
Total WATER ENTERPRISE FUND	\$ 311,518	\$ 41,725	\$ 43,029	\$ -	\$ -	\$ 84,754	\$ 226,764	27.2%
Total SESD ENTERPRISE FUND	\$ 111,696	\$ 26,437	\$ 26,825	\$ -	\$ -	\$ 53,262	\$ 58,434	47.7%

Town of Middleton, MA
Fiscal Year 2025 General Fund Warrant Articles Expenditures (unaudited)

<u>STM/ATM</u>	<u>Fiscal Year</u>	<u>Article #</u>	<u>Account Name</u>	<u>Original Appropriation</u>	<u>Available</u>		
					<u>Balance at 7/1/24</u>	<u>YTD Expended</u>	<u>Available Balance at 12/31/24</u>
ATM	2017	17	REMEDIATE NATSUE WAY	165,000	94,305	49,230	45,075
ATM	2019	25	BYLAW CONSULTANT	50,000	45,000	-	45,000
STM	2020	9	40 SCHOOL STREET ENVIRONMENTAL TESTING	10,000	1,100	-	1,100
ATM	2021	10	FIBER OPTIC NETWORK	100,000	5,850	5,000	850
ATM	2022	19	CHARTER REVIEW	15,000	15,000	-	15,000
ATM	2022	19	TOWN-WIDE HANDICAP IMPROVEMENTS	10,000	5,337	-	5,337
ATM	2022	19	COA BUILDING IMPROVEMENTS	5,700	902	-	902
STM	2022	7	ADDITIONAL FUNDS FOR FIRE PUMPER	40,000	40,000	-	40,000
STM	2022	11	IT & CYBERSECURITY	55,000	3,931	147	3,785
ATM	2023	18	FIRE ALARM MATERIALS	15,000	3,026	-	3,026
ATM	2023	18	RADIO EQUIPMENT	72,800	1,306	-	1,306
ATM	2023	18	REPLACE HM SECURITY SYSTEM	50,000	50,000	-	50,000
STM	2023	7	REDEVELOPMENT OF 49 S MAIN ST TOWN EXPENSES	50,000	50,000	-	50,000
ATM	2024	15	SERVER UPGRADES	30,000	23,310	6,191	17,120
ATM	2024	15	REPLACE AMBULANCE 2	520,000	520,000	-	520,000
ATM	2024	15	FIREFIGHTER PPE	84,500	39,310	2,007	37,303
ATM	2024	15	AFE GRANT TOWN MATCH	27,000	22,669	-	22,669
ATM	2024	15	LUCAS DEVICE	23,100	4,336	2,702	1,634
ATM	2024	15	DIGITIZE FIRE DOCUMENTS	23,000	23,000	-	23,000
ATM	2024	15	NEW FF TRAINING	15,500	10,855	-	10,855
ATM	2024	15	DIGITIZE FILES BOH & CONSERVATION	97,820	97,820	42,000	55,820
ATM	2024	15	REPLACE RETAINING WALL AT COA	250,000	50,000	-	50,000
ATM	2024	16	MUNICPAL PROPERTY ASSESSMENTS/STUDIES	50,000	45,000	11,000	34,000
STM	2024		OPIOID MITIGATION FUNDS (FY23 CLOSE OUT)	40,552	40,552	1,439	39,113
ATM	2025	15	NATUSE WAY PHASE 2	483,040	483,040	-	483,040
ATM	2025	15	IT & CYBERSECURITY INFRASTRUCTURE	27,157	27,157	-	27,157
ATM	2025	15	PHONE SYSTEM UPGRADE	26,466	26,466	-	26,466
ATM	2025	15	ASSESSPRO 5 UPGRADE	11,000	11,000	10,800	200
ATM	2025	15	EVIDENCE ROOM AUDIT/UPGRADES	50,000	50,000	-	50,000
ATM	2025	15	FIRE TRAINING COSTS	19,500	19,500	-	19,500
ATM	2025	15	RADIO REPLACEMENTS	15,200	15,200	-	15,200
ATM	2025	15	HEYSECURE6 SYSTEM	9,000	9,000	-	9,000
ATM	2025	15	IPADS & MOUNTING DEVICES	13,100	13,100	-	13,100
ATM	2025	15	REPLACE CAR 1	93,200	93,200	-	93,200
ATM	2025	15	REFURBISH/REPAIR LADDER 1	59,900	59,900	-	59,900
ATM	2025	15	REPLACE LUCAS DEVICE	21,000	21,000	17,428	3,572
ATM	2025	15	UPGRADE FM PARKING LOT	100,000	100,000	58,328	41,673
ATM	2025	15	ADDITIONAL CHAPTER 90 FUNDS	125,000	125,000	27,944	97,056
ATM	2025	15	REPLACE SANDER	257,517	257,517	146,898	110,619
ATM	2025	15	REPLACE INFIELD GROOMING MACHINE	28,500	28,500	-	28,500
ATM	2025	15	REPLACE BOOM MOWER	34,500	34,500	34,334	166

Town of Middleton, MA
Fiscal Year 2025 Non-General Fund Warrant Articles Expenditures (unaudited)

<u>Fund</u>	<u>Fiscal Year</u>	<u>Article #</u>	<u>Account Name</u>	<u>Original</u>	<u>Available Balance at</u>		<u>Available Balance at</u>
				<u>Appropriation</u>	<u>7/1/2024</u>	<u>YTD Expended</u>	
CAP PROJ	2022	19	REPLACE ENGINE 1	710,000	710,000	-	710,000
CAP PROJ	2022	22	MUNICPAL COMPLEX	61,762,260	58,030,639	12,611,066	45,419,573
CPA	2020	21	DIGITIZE HISTORIC RECORDS	89,000	236	-	236
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 COMPELX TOWN COMMONS	300,000	300,000	-	300,000
CPA	2023	11	RESTORE HISTORIC MONUMENT	25,000	19,870	3,990	15,880
CPA	2024	8	RESTORE HISTORIC MONUMENT	25,000	25,000	-	25,000
CPA	2024	8	ADDITIONAL RAIL TRAIL FUNDS	50,000	10,103	7,700	2,402
CPA	2024	8	MUNICPAL COMPELX TOWN COMMONS	200,000	200,000	-	200,000
CPA	2025	9	FLINT PUBLIC LIBRARY REPAIRS	60,000	60,000	-	60,000
WATER	2024	15	WATER MAIN LOOP - LIBERTY ST	500,000	500,000	-	500,000
WATER	2024	15	WATER MAIN LOOP - ESSEX TO DEBUSH	500,000	500,000	-	500,000

Town of Middleton, MA
Fiscal Year 2025 Encumbrances (unaudited)

<u>Fund</u>	<u>Department</u>	<u>Account Name</u>	<u>Approved</u>	<u>YTD Expended</u>	<u>Balance at</u>
					<u>12/31/24</u>
General	Administration	Advertising	\$ 75.00	75	-
General	Administration	Training/Education	\$ 325.00	325	-
General	Administration	Contractual Services	\$ 3,150.00	3,150	-
General	Town Accountant	Office Supplies	\$ 42.97	43	-
General	Treasurer/Collector	Office Supplies	\$ 453.03	453	-
General	Treasurer/Collector	Tax Title	\$ 270.83	271	-
General	IT	Consultant Legal	\$ 450.00	450	-
General	IT	Telephone	\$ 887.81	888	-
General	IT	Technology Supplies	\$ 19,099.20	19,099	-
General	Town Clerk	Capital	\$ 16,450.00	-	16,450
General	Town Buildings	DPW Gas/Fuel	\$ 54.34	54	-
General	Town Buildings	Building Maintenance	\$ 1,560.00	1,560	-
General	Town Buildings	Building Supplies	\$ 57.00	57	-
General	Police	Electricity & Water	\$ 79.58	80	-
General	Police	Cruiser Maintenance	\$ 8.90	9	-
General	Police	Contractual Services	\$ 364.48	364	-
General	Police	Patrolman Uniforms	\$ 1,039.00	1,039	-
General	Police	Reserves Uniforms	\$ 2,529.00	2,529	-
General	Fire	Fuel/HVAC Maint	\$ 169.86	170	-
General	Fire	Equipment Repair	\$ 529.18	529	-
General	Fire	Dues Fees Subscrip	\$ 85.00	85	-
General	Fire	Hose Gear Tires, etc	\$ 49.00	49	-
General	School	Salaries	\$ 460,940.29	460,940	(0)
General	School	Supplies	\$ 35,103.09	32,207	2,896
General	DPW	Road Machinery Maint.	\$ 150.00	150	-
General	Transfer Station	Equipment Repair	\$ 144.20	144	-
General	Transfer Station	Contractual Services	\$ 15,859.61	15,860	-
General	BOH	Travel	\$ 238.79	239	-
General	COA	Professional Development	\$ 307.67	308	-
General	Library	Equipment/ Repair	\$ 3,235.00	3,235	-
General	Library	Bldng.Maint/Supplies	\$ 76.08	76	-
General	Library	Books	\$ 22.94	23	-
General	Unclassified	Dental Insurance	\$ 49.87	50	-
			\$ 563,856.72	\$ 544,511	\$ 19,346

Town of Middleton, MA
Fiscal Year 2025 Revenues (unaudited)

For the Period Ended GENERAL FUND	BUDGET	9/30/2024	12/31/2024	3/31/2025	6/30/2025	Total YTD REVENUE	(UNDER)/OVER BUDGET	% RECEIVED
		Quarter 1	Quarter 2	Quarter 3	Quarter 4			
PERSONAL PROPERTY TAXES *	\$ 693,881	\$ 248,757	\$ 84,612	\$ -	\$ -	\$ 333,370	N/A	48.0%
REAL ESTATE**	38,076,701	9,622,570	9,564,627	-	-	19,187,197	(18,889,504)	50.4%
TAX LIEN/TITLE/FORECLOSURE	N/A	16,368	25,937	-	-	42,305	N/A	N/A
MOTOR VEHICLE EXCISE	2,150,000	230,141	133,091	-	-	363,232	(1,786,768)	16.9%
OTHER EXCISE - ROOM	200,000	73,298	99,034	-	-	172,331	(27,669)	86.2%
OTHER EXCISE - MEALS	300,000	94,860	87,459	-	-	182,319	(117,681)	60.8%
PENALTIES AND INTEREST ON TAXES	95,000	52,593	72,776	-	-	125,368	30,368	132.0%
PILOT	140,000	-	-	-	-	-	(140,000)	0.0%
PILOT - MELD	258,212	-	258,212	-	-	258,212	-	100.0%
CHARGES FOR SERVICES - SOLID WASTE FEES	295,000	189,200	103,971	-	-	293,171	(1,829)	99.4%
FEES	140,000	31,976	32,480	-	-	64,456	(75,544)	46.0%
DEPARTMENTAL REVENUES - CEMETERIES	35,000	8,800	8,700	-	-	17,500	(17,500)	50.0%
OTHER DEPARTMENTAL REVENUE	123,500	67,680	81,739	-	-	149,419	25,919	121.0%
BUILDING PERMITS	300,000	35,682	117,437	-	-	153,119	(146,881)	51.0%
OTHER LICENSES AND PERMITS	151,000	24,612	83,770	-	-	108,382	(42,618)	71.8%
FINES AND FORFEITS	10,000	3,501	2,740	-	-	6,241	(3,759)	62.4%
INVESTMENT INCOME	150,000	1,538,450	744,212	-	-	2,282,662	2,132,662	1521.8%
MEDICAID REIMBURSEMENT	17,000	-	5,116	-	-	5,116	(11,884)	30.1%
STATE AID	2,643,149	657,536	667,608	-	-	1,325,144	(1,318,005)	50.1%
TRANSFERS IN	888,265	790,809	-	-	-	790,809	(97,456)	89.0%
Total GENERAL FUND	\$ 47,554,973	\$ 13,686,833	\$ 12,173,520	\$ -	\$ -	\$ 25,860,353	\$ (21,376,414)	54.4%
Total CPA	\$ 364,000	\$ 86,170	\$ 145,376	\$ -	\$ -	\$ 231,546	\$ (132,454)	63.6%
Total WATER FUND	\$ 385,000	\$ 14,487	\$ 6,562	\$ -	\$ -	\$ 21,048	\$ (363,952)	5.5%
Total SESD ENTERPRISE FUND	\$ 121,363	\$ 194	\$ 2,655	\$ -	\$ -	\$ 2,849	\$ (118,514)	2.3%

* Indicates budgeted figures not available.

** Net of Overlay raised on recap

Note: The budgeted figures for Personal Property and Real Estate taxes are the amounts to be raised per the recap

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

Town of Middleton, MA
Revolving Funds (unaudited)

	Fund Balance as of 7/1/2024	Revenue as of 12/31/2024	Expenditures as of 12/31/2024	Fund Balance as of 12/31/2024
RECREATION REVOLVING	\$ 15,226	\$ -	\$ -	\$ 15,226
COA TRIP FUND	16,804	658	(5,934)	11,528
STORMWATER MANAGEMENT	7,000	600	-	7,600

Town of Middleton, MA
Appropriation Funds (unaudited)

	Fund Balance as of 12/31/2024	Revenue as of 12/31/2024
AMBULANCE FUND	\$ 1,086,211	\$ 377,013
PEG	640,399	115,380
SPED RESERVE FUND*	165,968	5,197
OPEB*	2,859,844	104,412
STABILIZATION*	2,577,427	80,636
CAPITAL STABILIZATION*	860,347	26,289
SPED STABILIZATION*	477,959	14,693
RETIREMENT STABILIZATION*	634,726	19,805
SIDEWALK/PEDESTRIAN STABILIZATION*	158,370	4,953
FACILITIES COMPLEX STABILIZATION*	1,194,750	37,383

* Revenue amount indicates interest only.

Town of Middleton, MA
All Other Special Revenue Funds (unaudited)

TOWN SPECIAL REVENUE FUNDS	Fund Balance as of 7/1/2024	Revenue as of 9/30/2024	Expenditures as of 9/30/2024	Fund Balance as of 9/30/2024
INSURANCE DEPOSITS FOR REPAIR	\$ (54,453)	\$ 20,679	\$ (5,811)	\$ (39,585)
COA GIFT/DONATIONS	35,918	2,605	(135)	38,389
COA BIO LABS GRANT	96	-	(96)	-
MGL CH53G CONSULT FEES	6,791	14,277	(19,025)	2,043
CONSERVATION FEES	14,411	1,216	(2,920)	12,707
CEMETERY SALE OF LOTS AND GRAVES	124,353	3,930	-	128,283
DRUG FORFEITURE	1,648	-	-	1,648
TOWN CLERK ADDITIONAL POLLING HOURS	8,458	2,299	-	10,757
COMPLETE STREETS GRANT (BOSTON ST)	(11,626)	-	(317,951)	(329,577)
COUNCIL ON AGING CULTURAL COUNCIL GRANT	-	465	(465)	-
COMMUNITY PLANNING GRANT	(4,000)	2,000	-	(2,000)
BOTTLENECK REDUCTION GRANT	-	39,189	(39,189)	-
DPH PUBLIC HEALTH GRANT	-	178,513	(89,094)	89,419
OPIOID SETTLEMENT FUNDS	28,654	20,047	-	48,701
FLINT PUBLIC LIBRARY DONATIONS	-	43,834	-	43,834
COMMUNITY PRESERVATION ACT	978,295	236,125	(278,269)	936,151
AFFORDABLE HOUSING FUND	210,247	90,002	-	300,250
FEDERAL HOUSING PARTNERSHIP	32,715	-	-	32,715
LOCAL CULTURAL COUNCIL	3,496	4	(3,263)	237
TITLE V	49,427	-	(1,000)	48,427
CHAPTER 90 (STATE FUNDED STREET PAVING)	-	259,241	(202,096)	57,145
MUNICIPAL RECYCLING PROGRAM	2,343	-	-	2,343
COA FORMULA GRANT	16,082	20,116	(15,710)	20,487
COA TITLE III GRANT	5,642	17,716	(16,069)	7,288
BAN/BOND PREMIUMS RESERVED	19,366	-	-	19,366
LIBRARY INCENTIVE (STATE FUNDS)	123,797	12,733	(10,411)	126,119
F.D. SAFETY EQUIPMENT GRANTS	(1,787)	19,153	(6,895)	10,471
LAW ENFORCEMENT EQUIPMENT GRANT	26,925	-	(3,829)	23,096
RUBCKINUK LAND	22,544	-	-	22,544
MIDDLETON FOOD PANTRY DONATIONS	214,786	46,027	(15,912)	244,901
TRANSPORTATION NETWORK FUNDS	12,187	-	-	12,187
COMMUNITY COMPACT GRANTS (ALL)	335,000	-	(208,902)	126,098
WETLANDS DONATIONS	10,780	-	-	10,780
EAST-MEADOW LANES - TRAILS	5,000	-	-	5,000
VETERANS GIFTS/DONATIONS	14,277	925	(200)	15,002
FAIRWAY ESTATES GIFT (MUNI PROJ)	225,000	-	-	225,000
MAPC COVID-19 AID	13,295	-	-	13,295
MED PROJECT - POLICE	2,600	-	-	2,600
COA COVID DONATION	9,490	-	(302)	9,188
ASSISTANCE TO FIRE FIGHTER GRANT	11,676	6,895	(18,572)	-
ARPA	2,688,262	-	(1,747,819)	940,443
TOWN COMMON - ARPA STATE EARMARK	200,000	-	-	200,000
VETERAN COLA CH 42 ACTS 2022	1,422	-	-	1,422
STATE EARMARKS	(49,223)	300,000	(205,205)	45,572

Town of Middleton, MA
All Other Special Revenue Funds (unaudited) Cont.

SCHOOL SPECIAL REVENUE FUNDS	Fund Balance as of 7/1/2024	Revenue as of 9/30/2024	Expenditures as of 9/30/2024	Fund Balance as of 9/30/2024
AFTER SCHOOL ENRICHMENT	\$ 29,112	\$ 11,923	\$ (4,422)	\$ 36,612
SCHOOL RENTAL REVOLVING	2,640	1,021	(4,572)	(912)
HOWE MANNING CHILDCARE (ASDC)	111,121	106,670	(112,854)	104,937
PRESCHOOL REVOLVING	247,708	135,806	(12,126)	371,388
SCHOOL CAFETERIA	307,108	84,024	(107,105)	284,028
SPED TUITION	311,286	-	(13,639)	297,646
HOWE MANNING MUSIC	71,403	9,030	(5,952)	74,481
SUMMER PROGRAMS	-	6,263	(60,748)	(54,486)
NATURE'S CLASSROOM	-	13,180	(15,550)	(2,370)
PARENT UNIVERSITY	6,661	-	-	6,661
TITLE 1 LOW INCOME	2,360	-	(3,540)	(1,180)
TITLE IVA	-	2,248	(1,200)	1,048
EDUCATOR QUALITY	148	236	(155)	229
CH 188 EARLY CHILDHOOD GRANT	-	-	(3,271)	(3,271)
PL 94-142 SPECIAL EDUCATION GRANT	2,980	-	(48,205)	(45,225)
CIRCUIT BREAKER GRANT	106,991	109,773	(135,251)	81,513
ESSER - INVESTIGATING HISTORYS GRANT	-	2,000	-	2,000
ADDITIONAL CH.70 PANDEMIC RELIEF	52,522	-	(800)	51,722
HOWE-MANNING GIFTS	17,659	2,500	(2,000)	18,159
FULLER MEADOW GIFTS	42,106	-	(2,642)	39,464
IDEA GRANT	7,319	2,987	(10,306)	-
ESSER 111 GRANT	97,677	19	(9,788)	87,908
ARPA IDEA	947	47,400	-	48,347

Town of Middleton, MA
Trust Funds (unaudited)

TRUST FUNDS	Fund Balance as of 7/1/2024	Revenue as of 12/31/2024	Expenditures as of 12/31/2024	Fund Balance as of 12/31/2024
MANSFIELD FUND (SPENDABLE)	227,038	29,973	-	257,011
MANSFIELD FUND (NONSPENDABLE)	370,867	-	-	370,867
FANNIE ETTER SCHOLARSHIP	56,837	2,735	-	59,573
DAVID CUMMINGS TRUST (SPENDABLE)	90,113	4,649	-	94,762
DAVID CUMMINGS TRUST (NONSPENDABLE)	6,473	-	-	6,473
ALMIRA RICHARDSON SCHOLARSHIP	206	1		207
ALMIRA RICHARDSON SCHOLARSHIP (NONSPENDABLE)	5,000	-	-	5,000
B. F. EMERSON TRUST (SPENDABLE)	-	57,938	-	57,938
B. F. EMERSON TRUST (NONSPENDABLE)	-	10,000	-	10,000
EMERSON, FLINT, FLINT TRUSTS (SPENDABLE)	-	22,488	-	22,488
EMERSON, FLINT, FLINT TRUSTS (NONSPENDABLE)	-	12,000	-	12,000
SCHOLARSHIP FUND	19,683	2,667	-	22,351
CEMETERY PERPETUAL CARE	40,050	11,989	-	52,039
SENIOR TAX RELIEF	28,152	532	-	28,683
CEMETERY PERPETUAL CARE (NONSPENDABLE)	208,648	3,900	-	212,548
LAND CONSERVATION	4,526	2	-	4,528