

Fiscal Year 2026 Budget
Town of Middleton, MA

Photo Credit: Loretta Johnson



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Middleton
Massachusetts**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Monell

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Middleton, Massachusetts, for its Fiscal Year 2025 Budget for the fiscal year beginning July 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of Fiscal Year 2025 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Reader's Guide to the Budget

Welcome! If you are reading this, it means you are interested in better understanding one of the most important documents produced by your community. The annual budget document is much more than a collection of numbers; it is a reflection of our community's values, priorities and goals. This is the Town's annual income and spending plan that serves as a road map for the delivery of services to the residents and businesses in Middleton. We hope this document provides our readers with an overview of the budget process, as well as an explanation of the organization of the budget document itself. We hope you find the introductory guide will be a useful tool to better acquaint yourself with the latest financial and planning information for the Town of Middleton.

Document Organization



Readers can find explanations about all appropriated funds, as well as the budget adoption process and timeline. Financial summaries are presented to reflect all sources and uses of funds. The reader can identify where all monies come from and how those dollars are used by each fund. Additionally, information is provided showing the level of fund balance maintained and the annual impact of the budget on those balances.

The Department Summary section contains information about the various funds at the department level, including the budget appropriation for all Town departments.

The Town Departments section should help you identify by department the following:

- Mission statements/department responsibilities
- Goals and Objectives
- Performance Measures
- Accomplishments
- Funded positions
- Budget Detail

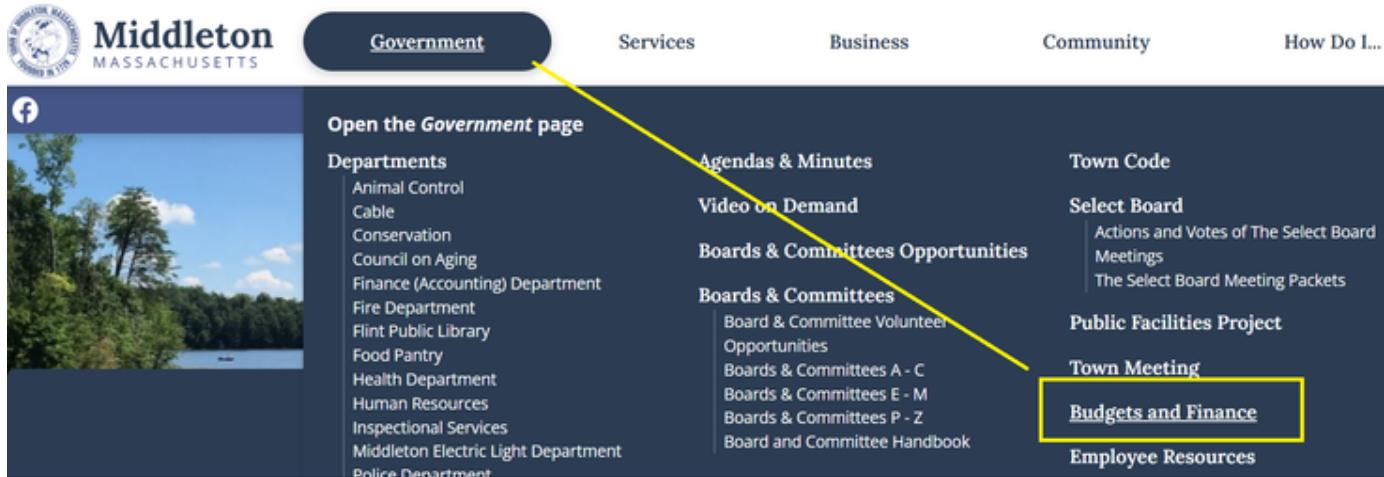
How to Read Financial Data

Most data within this document is presented in fiscal year terms. The Town operates on a fiscal year that runs from July 1 through June 30. Therefore, FY2026 is the period from July 1, 2025, through June 30, 2026. All information presented includes: FY2023 and FY2024 budgets and actuals for both revenues and expenses; FY2025 adopted budget (both revenues and expenses); and FY2026 projected revenues and proposed expenditures.

Anyone interested in obtaining additional information concerning the Town's budget is encouraged to contact the Finance Office at (978) 777-4966 or visit the Town's website at

<https://www.middletonma.gov/>under the **Budgets and Finance**

page. This page has all historical budget documents, quarterly financial reports, and any supplemental presentations and resources.



Middleton
MASSACHUSETTS

Government Services Business Community How Do I...

Open the *Government* page

Departments

- Animal Control
- Cable
- Conservation
- Council on Aging
- Finance (Accounting) Department
- Fire Department
- Flint Public Library
- Food Pantry
- Health Department
- Human Resources
- Inspectional Services
- Middleton Electric Light Department
- Police Department

Agendas & Minutes

Video on Demand

Boards & Committees Opportunities

Boards & Committees

- Board & Committee Volunteer Opportunities
- Boards & Committees A - C
- Boards & Committees E - M
- Boards & Committees P - Z
- Board and Committee Handbook

Town Code

Select Board

- Actions and Votes of The Select Board Meetings
- The Select Board Meeting Packets

Public Facilities Project

Town Meeting

Budgets and Finance

Employee Resources



Transmittal Letter

TO: Department Heads and Committee Chairpersons

FROM: Justin Sultzbach, Town Administrator

DATE: December 2024

RE: Fiscal Year 2026 Operating and Capital Budget Guidelines

This memorandum initiates the Fiscal Year 2026 operating and capital budget processes. 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 this fall.

Wednesday, December 18th, 2024 (close of business): Due date for departmental budget narratives and detail tables. Please note this is earlier than previous years. Kindly submit detail sheets, summaries, and attachments through the ClearGov portal. Emailed or hand delivered copies will not be accepted.

Monday, January 6-9, 2025: Meetings with Town Administration and Finance Director.

Saturday February 1, 2025: All-day FY26 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. Please note this meeting will be video recorded.

Monday, February 3, 2025 (close of business): Due date for capital budget requests. Please submit documents through ClearGov.

Saturday, March 1, 2025 All-day FY26 capital budget session with Select Board and Finance Committee. As with the operating budget, the focus will be on larger requests.

In addition, please expect an e-mail from ClearGov inviting you to update the Digital Budget book. This is where you will be updating your narratives. Please note that we are looking to refresh some of these materials this year rather than carrying over from prior years. 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

Operating Budget

Summary

As projected in last year's budget process, we are anticipating a deficit in FY26. Revenues have slowed significantly while the typical budget drivers have continued to escalate. We are anticipating the need of an override to address ongoing public safety staffing challenges. This issue has worsened over the past year. In response to this reality we 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 FY26 we can raise an additional \$898,911 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 1.9% 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 MIIA 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. Pension expenses are projected to increase about \$67,000 in FY26.

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 FY26. Please contact Jackie if you find you require additional data. The non-union employees should see a reflected COLA of 2.5%. Recording secretaries should be calculated at a rate of \$140/meeting. Some of these calculations have already been done, please compare balances to the prior year before updating.

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. 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 FY26 operating budget we want to continue broader discussions about each department's unique needs, particularly with the new municipal complex on the horizon - we are looking at a completion date of January 2026. 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.

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.** 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.

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 fourth 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 FY26 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>. These will all serve as good examples to follow. 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 FY26-29 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 less than \$5,000 should be included in your operating budget request unless otherwise directed. Please review all items for this coming year FY26 and all outlying years to ensure they are as up to date as possible. The due date for the completed capital budget documents is Monday, February 3rd.

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 1st. 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



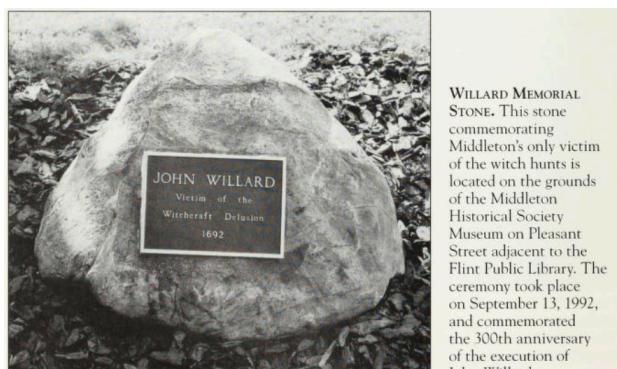
History of the Town

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.

William Nichols was the first settler, locating near the brook that still bears his name. In 1659, Bray Wilkins, his six sons, and John Gingle received a large grant of land from Gov. Bellingham. The Wilkins families built houses near Middleton Pond and Will's Hill, in what had formerly been an Indian village. The lone survivor of that village, named Will, was then living on the summit of the rocky mount. Until the settlement became a town, it was called Will's Hill.

In 1663, Thomas Fuller, a blacksmith from Woburn, bought 300 acres from Maj. Gen. Denison of Ipswich. On this land he built Munday Bridge over Beech, or Boston, Brook in 1667. He also continued his trade as an ironworker. Others who settled on large tracts of land before 1700 included the Putnam's, Hobbs, Townes, Elliots, and Peabody's.

Middleton was still part of Salem Village during the period of witchcraft hysteria. John Willard, who lived on Peabody Street, was executed as a witch in 1692. The husband, wife, and daughter of the Hobbs family of Locust Street were tried but not executed.



The distance in those days was too great to travel to Topsfield, Boxford, or Salem Village to attend church. Permission to form a new parish was granted under the conditions that Will's Hill men construct a suitable place of worship and engage a schoolmaster to teach the young.

On July 9, 1728 Jonathan Fuller presented the charter at Middleton's first town meeting held a short distance from the Congregational Church. The church was already under construction, and in November 1729, Rev. Andrew Peters, a Harvard graduate, was ordained as the first minister.

The greater number of old houses still standing in Middleton were built about the time of the organization of the town. However, most have been changed in rooflines and additions. The earliest of these houses is the Lt. Thomas Fuller house from 1684, which is listed on the National Register of Historic Places.



Until recent years, Middleton was a farming community, although attempts had been made to establish industries. The most notable was the ironworks, or bloomery, begun in the early 1700s or before, which ran for more than 30 years. The Putnam's and Flints and John Howe and Thomas Cave were instrumental in starting this business. The works stood on Mill Street, south of Pout Pond Brook, where remains of the sluice may still be seen.

The shoe industry was established in the mid-nineteenth century when several small factories furnished materials for scores of townspeople, who worked in little shops in their homes. Nearly every family had some part in this trade, which for the first time offered women an opportunity to earn some money of their own. A paper mill, founded by Col. Francis Peabody, later operated by the Crane family, was located on the Ipswich River in South Middleton.

One of the earliest social libraries in the state was founded here in 1772. Early records show who the readers were and what they read. Many of the books from this first library are in a special collection in the Flint Public Library.

The earliest schools in town were held in private homes. Later, one-room school houses were built in four sections of town. The only lasting site was the Centre School, where a series of buildings were erected. The last, greatly added to, is Memorial Hall, which is now Town Hall.

Middleton was a stage stop for coaches traveling from Salem to Andover, a good day's journey. The Estey Tavern, built in 1753, was run off and on by various persons until 1892. It was used by gentry and drovers alike. The latter pastured their animals in the Town Pound close by.

In 1878 a lockup was built to temporarily house tramps as they followed the railroads looking for work. This Tramp House still stands and contains two rooms, some furniture, and a stove.



The Curtis Oak Tree is supposedly over 450 years old. This national landmark still stands on Peabody Street.

At the turn of the 20th century, Middleton was a favorite summer resort, with small cottages located along the banks of the winding Ipswich River. In those days, the town had both steam railroad and electric car lines available for commuters and visitors.

As late as 1840, Middleton had only 640 residents. By 1975, the town's population had jumped to 4,200. Today, approximately 10,000 people reside in this historic town.

MIDDLETON TODAY

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 means of transportation through quiet marshes and woods. Please explore all that Middleton has to offer – you may never want to leave.



Middleton is home to Richardson's Ice Cream on Route 114



Aerial View of Middleton Golf Course in 1965.
Currently under construction for the Middleton
Municipal Complex.



Town of Middleton Summary

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

Year Incorporated: 1728

Regional Planning Agency: Metropolitan Area Planning Council (MAPC)

FY2025 Tax Rate: \$11.89 per \$1,000 valuation;
single rate for all property classes

Average Single Family Home Value: \$962,000

Single family tax bill: \$11,439

Population (2020): 9,952

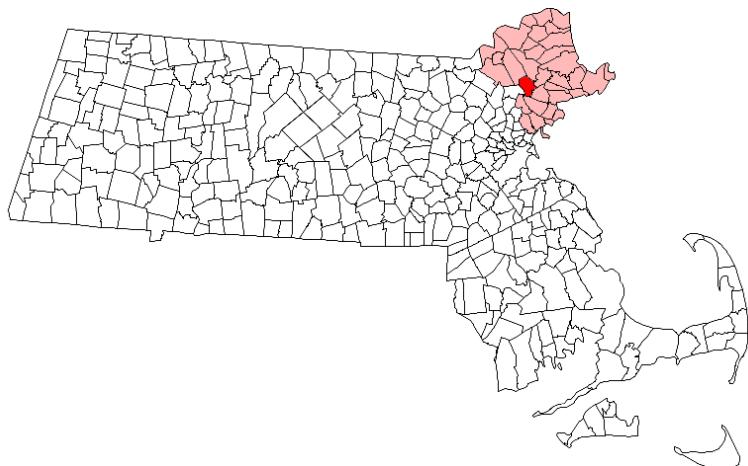
Registered Voters: 7,447

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)



Basis of Budgeting

Pursuant to Chapter 44, Section 32 of the Massachusetts General Laws, the Town adopts an annual budget for the General Fund, Community Preservation Fund and all Enterprise Funds for which the level of expenditure may not legally exceed appropriations for each department or undertaking, classified in following categories:

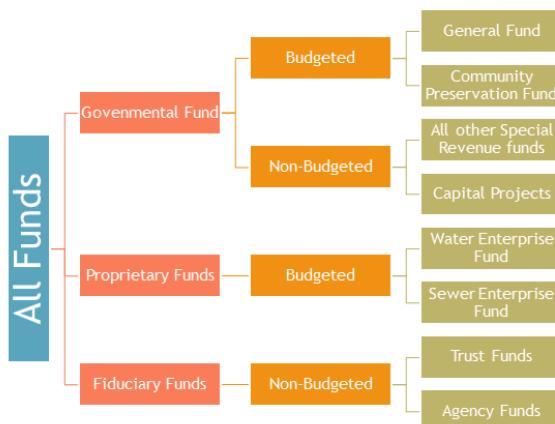
- Personnel (including salaries and employee benefits for active employees)
- Operating expenses or other ordinary maintenance
- Extraordinary expenditures or capital outlay

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 generally accepted accounting principles (GAAP). The major differences between the budget and GAAP basis are:

- 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).
- 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).
- 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.



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 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.



Budgeting Process

The Town of Middleton operates under State statutes. The legislative body of Middleton is an Open Town Meeting comprised of all registered voters. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects except for specific instances where statutes or regulations do not require appropriation. Any amendments to appropriations require a Town Meeting vote at either an Annual or Special Town Meeting. The procedures for Town Meeting are specified in Chapter 56 section 6 of the Middleton Bylaws and Town Meeting Time. The Annual Town Meeting takes place on the second Tuesday of 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.



Budget Calendar

2024

November	FY26 budget instructions distributed to departments
Wednesday, December 18	Operating budget requests due to TA's Office

2025

Nomination papers for elected Town offices available	
Monday, January 6	Deadline for Roadway Acceptance Petitions (Town Code 383-2)
Friday, January 10	Department operating budget meetings with Town Administration
January 6-10	Select Board votes to open the ATM warrant
Tuesday, January 7	Operating budget book/link to Select Board (SB), Finance Committee (FinCom)
Monday, January 27	Petition articles and zoning amendments due at Town Administrator's Office by 5:00PM
Tuesday, January 28	Operating budget summit, Fuller Meadow School 8:30AM-4:00PM
Saturday, February 1	Capital budget requests due to TA's Office
Monday February 3	Capital budget meetings with TA, ATA, FD
February 3-7	Non-petition warrant articles due to Town Administrator's Office by 5:00PM
Tuesday, February 11	Deadline to submit legal notice to newspaper for March 12 Planning Board public hearing
Friday, February 21	Select Board votes to close ATM warrant
Tuesday, February 18	Capital budget books/files to SB, FinCom
Tuesday, February 25	1 st legal ad in newspaper for Planning Board public hearing on zoning amendments
Wednesday, February 2	Deadline to submit legal ad to newspaper for 4/4/25 budget hearing
Friday, February 29	Capital budget summit Fuller Meadow School 8:30AM-2:00PM
Saturday, March 1	2 nd legal ad in newspaper for Planning Board public hearing on zoning amendments
Wednesday, March 5	Planning Board Hearing on Zoning Amendments
Wednesday, March 12	Legal ad in newspaper for 4/3/25 budget hearing
Thursday, March 20	

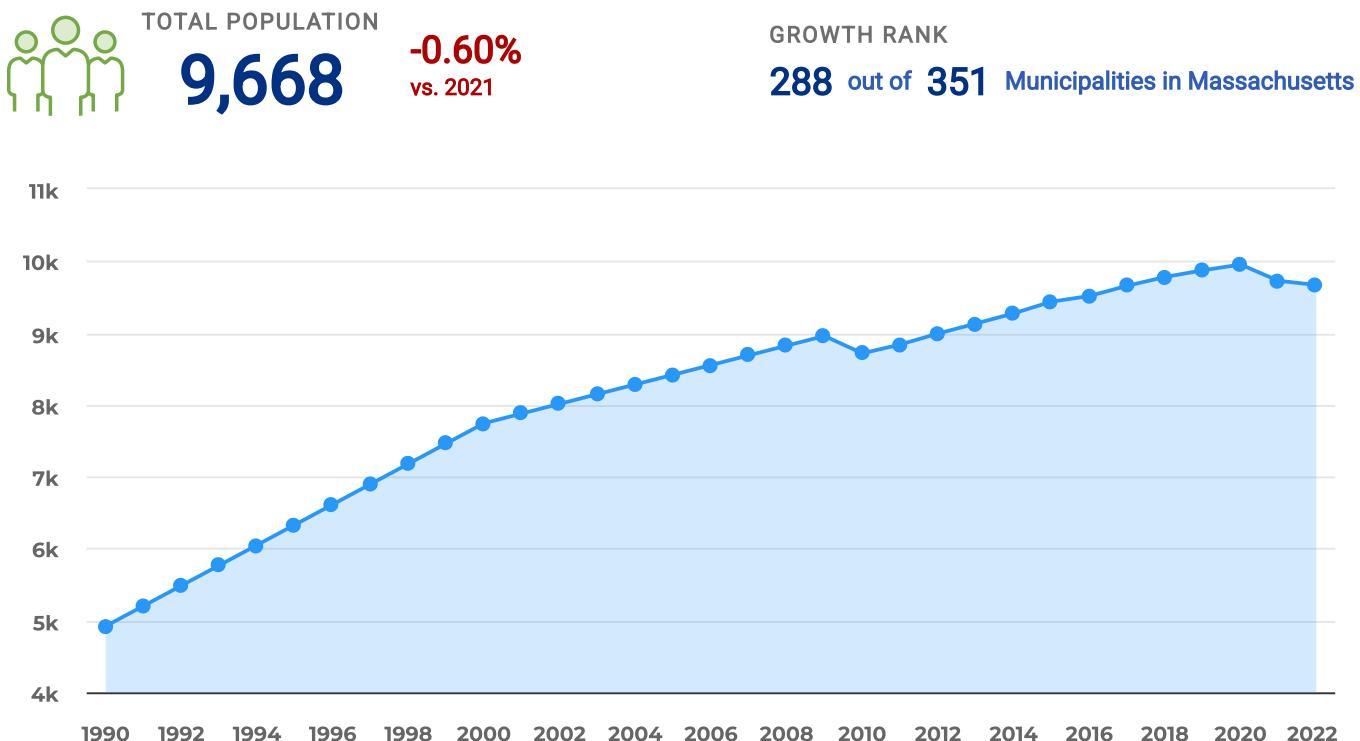


Thursday, March 27	Budget Hearing and Warrant Reading: SB, FinCom, Moderator: Fuller Meadow
Tuesday, April 1	Last day for candidates to submit nomination papers for Annual Town Election Until 5PM
Thursday, April 3	Deadline to submit recommendations, exhibits, maps to TA's Office for inclusion in warrant book
Tuesday, April 15	Target date for Constable to post warrant
Thursday, April 17	Deadline to provide written notice for ballot question to Town Clerk
Thursday, April 17	Last day for candidates to object or withdraw their candidacy for elected office
Friday, April 25	Warrant book to printer
Tuesday, April 29	Warrant book to USPS for mailing to households
Friday, May 2	Motions meeting with TA, ATA, FD, Moderator, Town Clerk, Town Counsel
Thursday, May 8	Last day to register to vote for the Annual Town Meeting and Annual Town Election (Until 5:00PM)
Tuesday, May 13	Pre-Town Meeting: Flint Public Library 6:30PM
Tuesday, May 20	Annual Town Meeting: Howe Manning School 7:00PM
	Annual Town Election: Fuller Meadow School



Demographics

Population



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

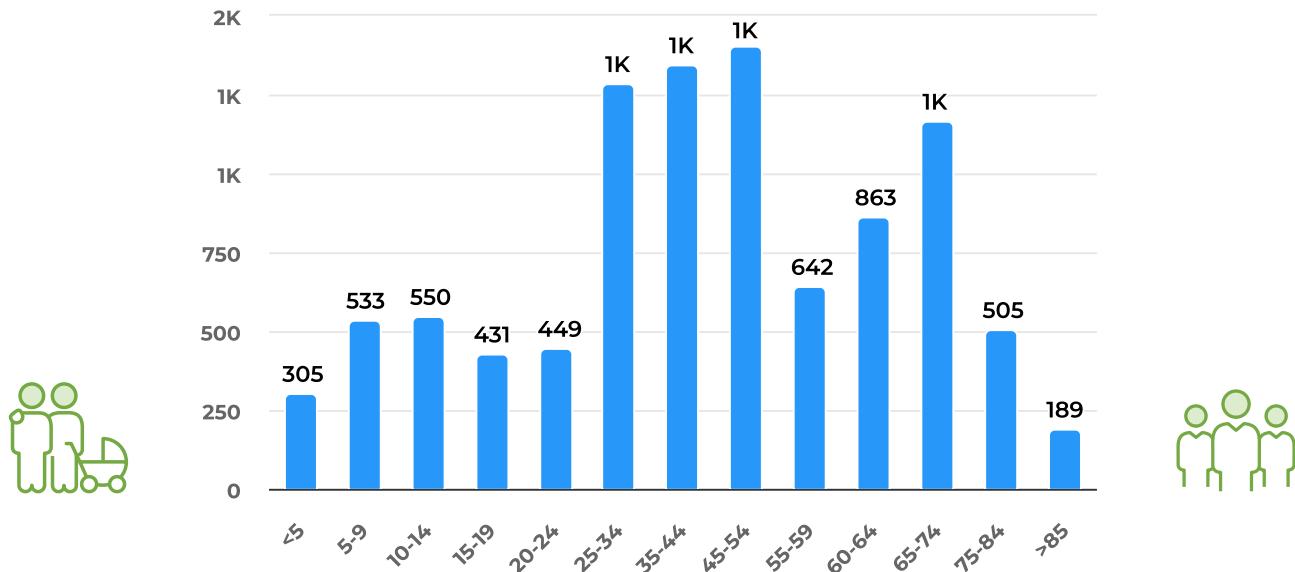


Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* 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.

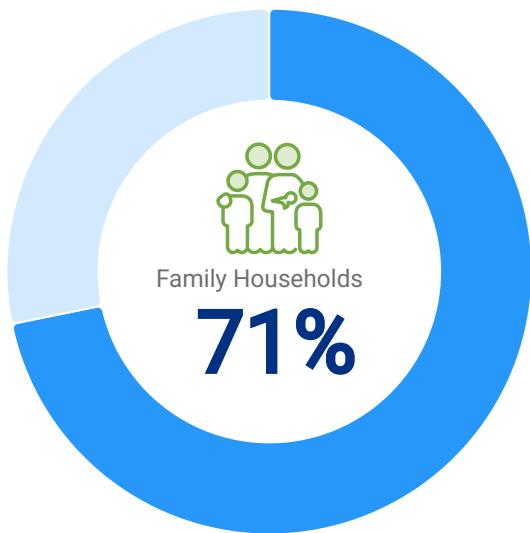
* Data Source: American Community Survey 5-year estimates

Household

TOTAL HOUSEHOLDS

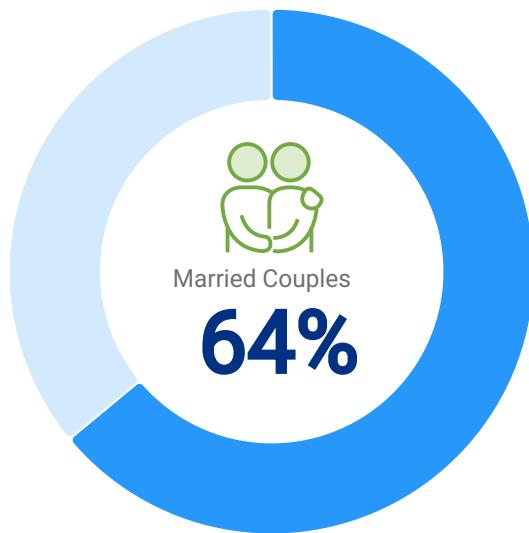
3,192

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.



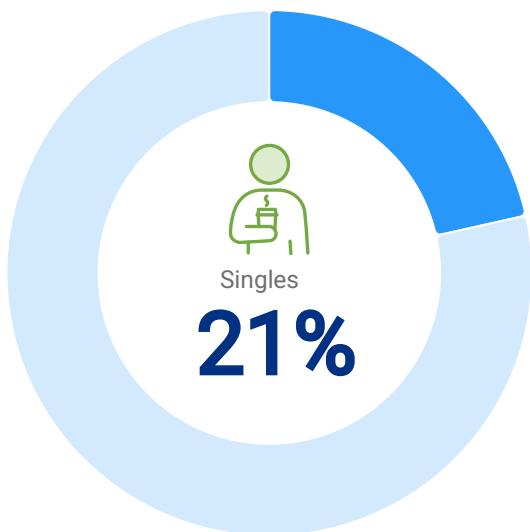
54%

higher than state average



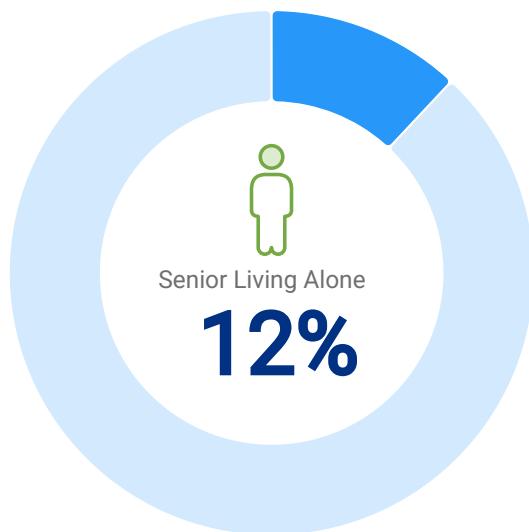
36%

higher than state average



21%

-24%
lower than state average



12%

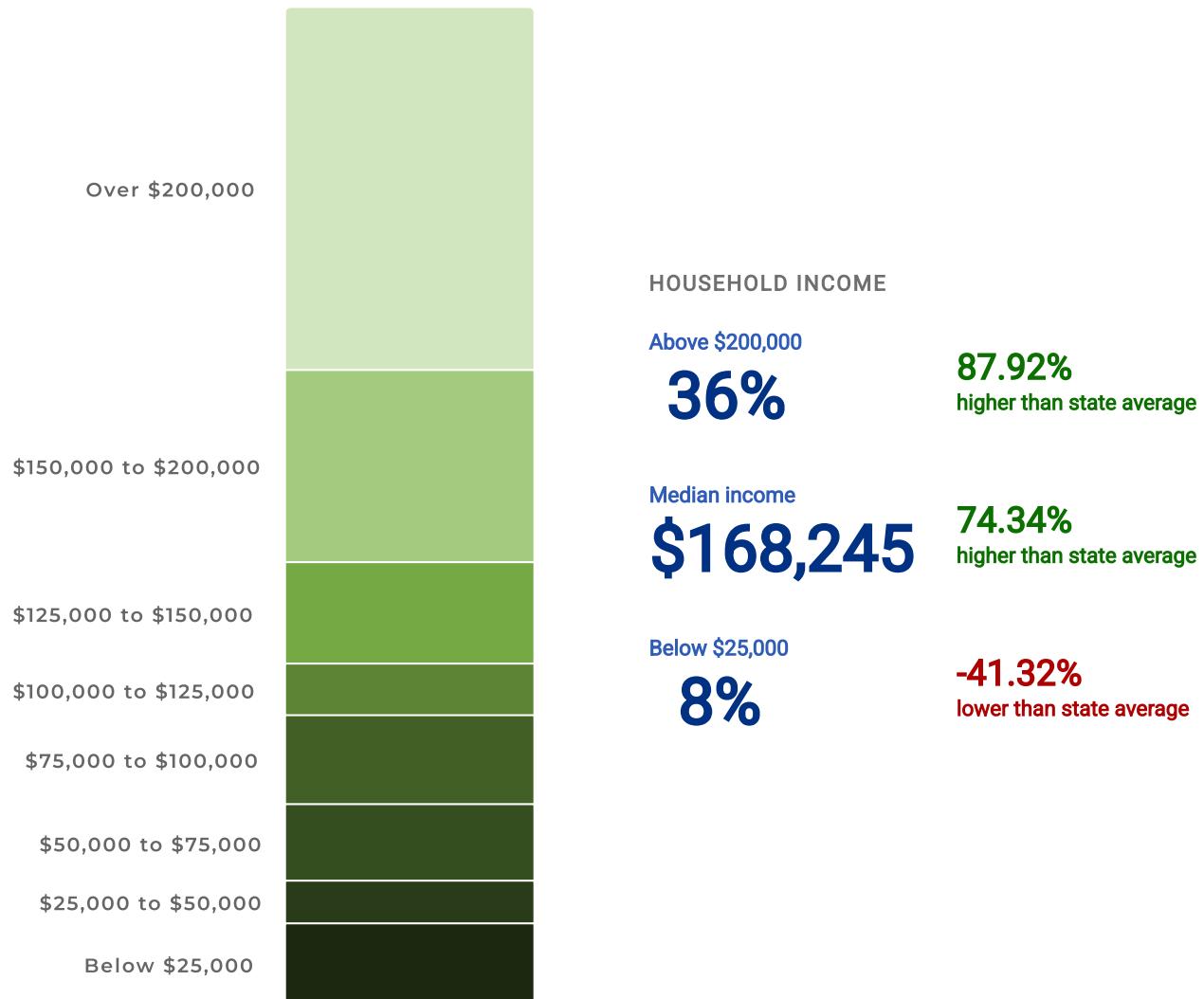
-26%
lower than state average

* Data Source: American Community Survey 5-year estimates



Economic

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.



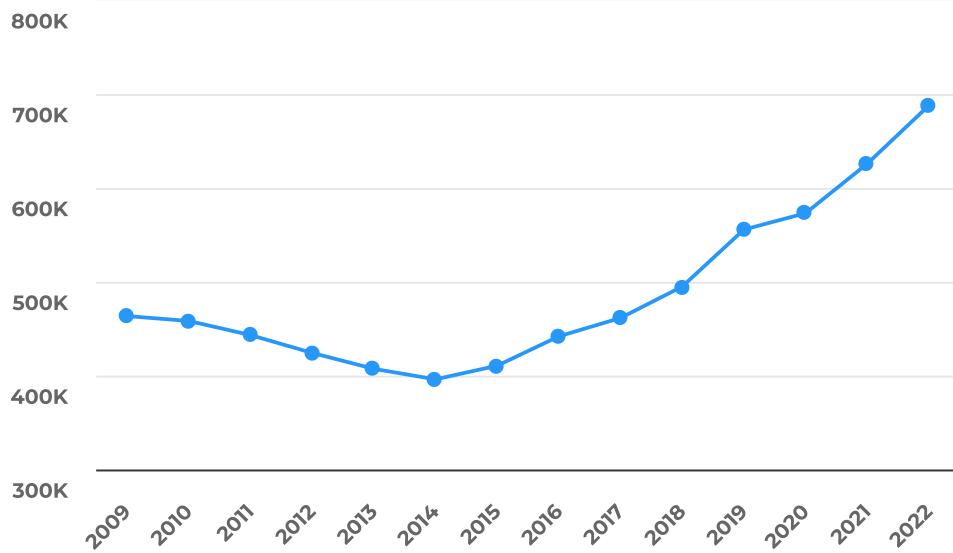
** Data Source: American Community Survey 5-year estimates*



Housing



2022 MEDIAN HOME VALUE
\$687,900



* Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

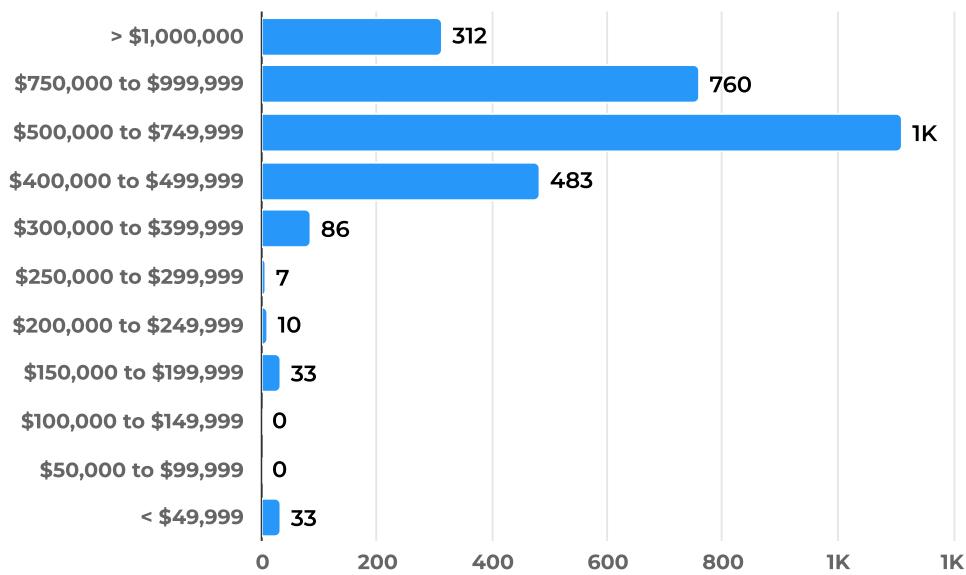
HOME OWNERS VS RENTERS

Middleton

State Avg.



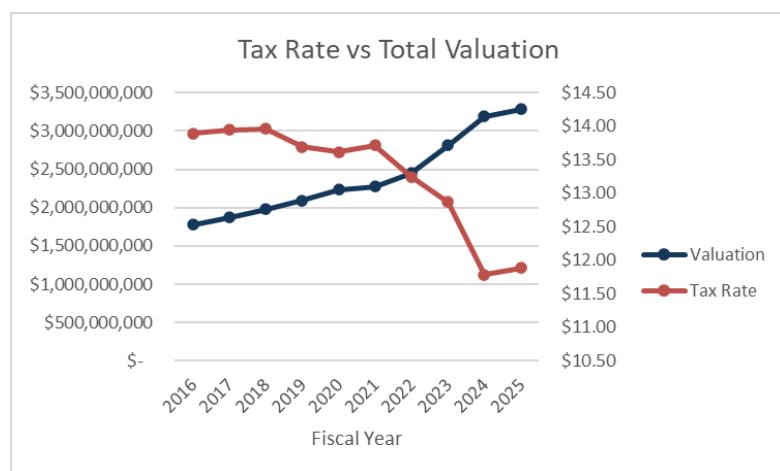
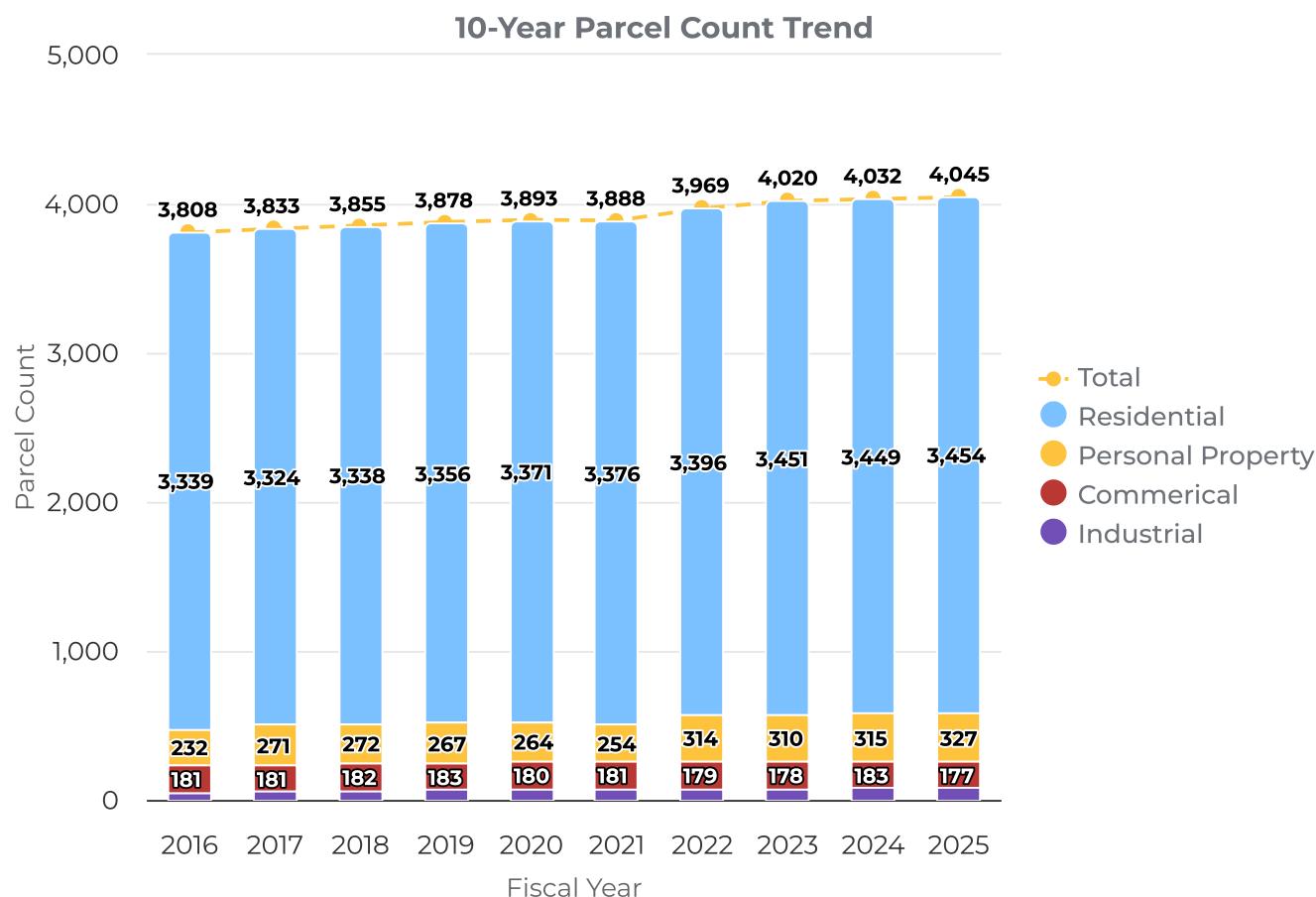
HOME VALUE DISTRIBUTION



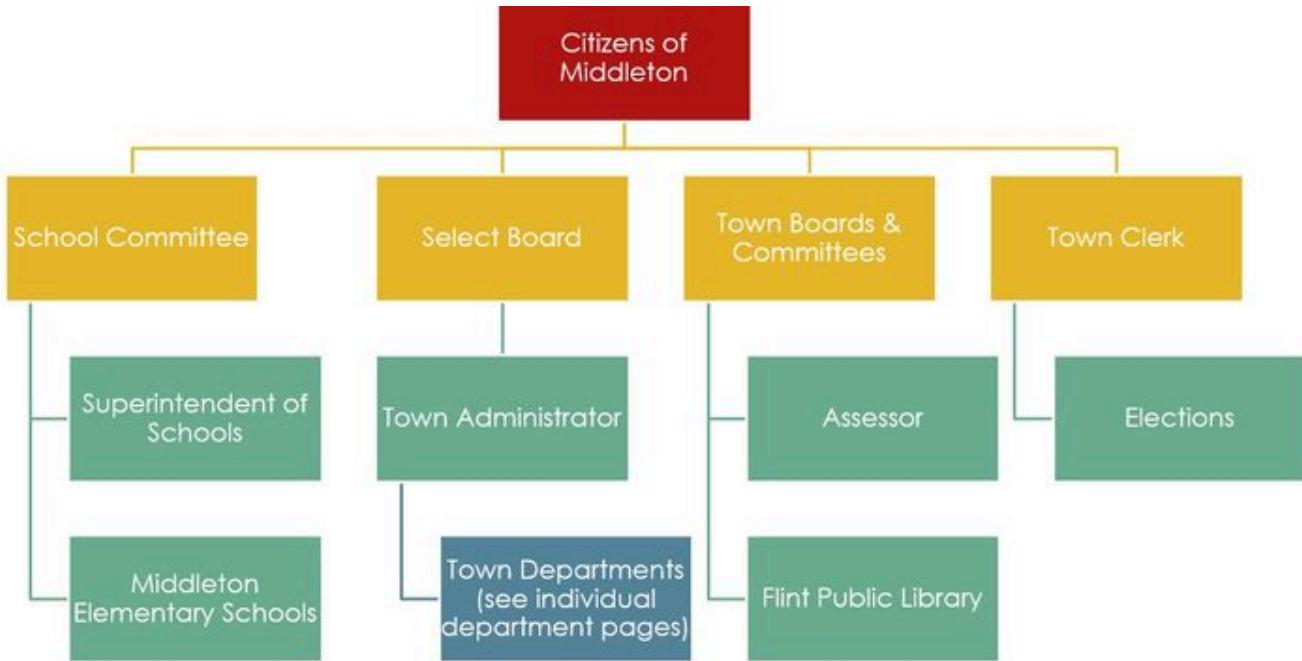
* Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.





Organizational Chart



Finance Director's Budget Highlights

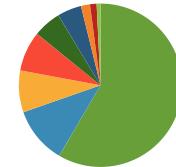
Expenditures

The FY26 operating budget is proposed at \$48,322,467; a \$1,975,046 or 4.3% increase over FY25. In addition, there are three override questions presented within the budget totaling \$1,979,470. For detail behind the Override please see the [FY26 Override Budget](#) page.

There were several supplemental budget requests received by Town Administration during the budget process; all related to staffing levels within various departments. Staffing requests pertaining to the Police and Fire departments have been proposed as one of the override questions. However, two of the requested positions were added to the Town's operating budget. The first is the Facilities Director and the second is the Program and Volunteer Coordinator of the Council on Aging/Community Center. With the new Municipal Complex coming online in fiscal year 2026, it is imperative that there are resources in place to ensure the investment of the Town is not underutilized or under-maintained.

Please see the Finance Director Budget-in-Brief section for more detailed information on the overall budget expenditures for the FY26 budget.

Expenditures by Function



- Education **(Budgeted) \$28,450,392**
- Public Safety **(Budgeted) \$5,467,116**
- Unclassified **(Budgeted) \$4,018,273**
- Debt Service **(Budgeted) \$3,859,476**
- General Government **(Budgeted) \$2,684,544**
- Public Works **(Budgeted) \$2,333,272**
- Culture and Recreation **(Budgeted) \$870,828**
- Human Services **(Budgeted) \$638,566**
- Intergovernmental **(Budgeted) \$363,346**



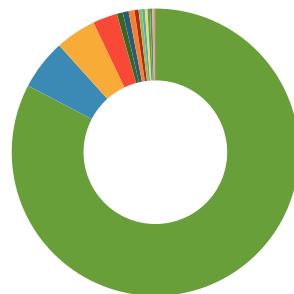
Revenues

Property taxes make up approximately 83% of the Town's general fund revenues. There are three main factors that can affect the amount of revenue generated by real and personal property taxes; an automatic 2.5% increase, new growth and overrides/exclusions.

For FY26 the Town is asking for an operating override totaling \$1,979,470. This would be in addition to the estimated real estate taxes of \$40,221,513.

Please see the Finance Director Budget-in-Brief section for more detailed information on the override request and information on the other finance sources and trends for the FY26 budget.

Revenues by Type



- Real Estate Taxes (**Budgeted**) (82.66%)
- State Aid (**Budgeted**) (5.69%)
- Motor Vehicle Excise Tax (**Budgeted**) (4.57%)
- Transfers In (**Budgeted**) (2.76%)
- Building Permits (**Budgeted**) (0.67%)
- Local Option Meals Tax (**Budgeted**) (0.67%)
- Charges for Services - Solid Waste (**Budgeted**) (0.65%)
- Hotel Excise Tax (**Budgeted**) (0.46%)
- Investment Income (**Budgeted**) (0.39%)
- Licenses and Permits (**Budgeted**) (0.31%)
- Fees (**Budgeted**) (0.29%)
- Payment in Lieu of Taxes (**Budgeted**) (0.29%)
- Other Departmental Revenues (**Budgeted**) (0.25%)
- Penalties and Interest on Taxes (**Budgeted**) (0.21%)
- Departmental Revenues - Cemeteries (**Budgeted**) (0.08%)
- Medicaid Reimbursement (**Budgeted**) (0.03%)
- Fines and Forfeitures (**Budgeted**) (0.02%)



Fiscal Year 2026 Budget Summary

**Town of Middleton
Fiscal Year 2026 Summary of
Projected Operating Budget Revenues and Expenditures**

REVENUES				
	FY2025 BUDGETED	FY2026 ESTIMATE	\$ Change	% Change
NET PROPERTY TAXES RAISED	\$ 38,770,582	\$ 40,221,513	\$ 1,450,931	3.7%
TOTAL NET STATE AID	2,298,018	2,403,179	105,161	4.6%
TOTAL LOCAL RECEIPTS	4,132,344	4,355,844	223,500	5.4%
TOTAL OFFSET RECEIPTS	<u>1,146,477</u>	<u>1,341,931</u>	<u>195,454</u>	<u>17.0%</u>
TOTAL REVENUES	<u>\$ 46,347,421</u>	<u>\$ 48,322,467</u>	<u>\$ 1,975,046</u>	<u>4.3%</u>

EXPENDITURES				
	FY2025 BUDGET	FY2026 PROPOSED	\$ Change	% Change
TOTAL TOWN SERVICES	\$ 15,120,722	\$ 16,012,599	\$ 891,877	5.9%
TOWN DEBT SERVICE	3,828,178	3,859,476	31,298	0.8%
ELEMENTARY SCHOOLS	15,312,562	16,188,120	875,558	5.7%
TOTAL MASCONOMET ASSESSMENT	11,103,806	11,103,806	-	0.0%
TOTAL ESSEX NORTH SHORE ASSESSMENT	<u>982,153</u>	<u>1,158,466</u>	<u>176,313</u>	<u>18.0%</u>
TOTAL EXPENDITURES	<u>\$ 46,347,421</u>	<u>\$ 48,322,467</u>	<u>\$ 1,975,046</u>	<u>4.3%</u>



Priorities and Goals

TOWN OF MIDDLETON PRIORITIES AND GOALS FY2025-2027

ADOPTED BY THE SELECT BOARD DECEMBER 3, 2024

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 beyond the identified time horizon.

1. Continue to support the Town Building Committee to keep the public facilities project on budget and schedule. The project view, ensuring it meets near and long term needs, minimizes operational costs, and takes advantage of modern building technologies.

Period of Performance: FY25-26

Milestones:

- **FY25:** Construction, site work. Creation of centralized maintenance over site for town-owned properties.
- **FY25-26:** Coordination of move-in, project close-out.

2. Implement long view planning initiatives via Planning Board meetings and the Town website. Utilize these studies to link and leverage grant funding.

Period of Performance: FY25-27

Milestones:

- **FY25:** Rt. 114 Northern Corridor Study
- **FY26:** Middleton Square/Town Center Study
- **FY27:** Kick Off Master Plan Review Process

3. Conduct a Town-Wide Fee Study.

Period of Performance: FY24-27

Milestones:

- **FY25:** Continue fee study; recommend changes for Select Board adoption
- **FY26:** Implement findings into FY26 budget

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



Period of Performance: FY24-27**Milestones:**

- **FY25-26:** Connect to regional fiber network, continue to migrate away from paper records
- **FY26:** Deliver an IT system for the new Public Safety and Town Hall buildings that will communicate with the rest of the Town network.

5. Increase recruitment strategies for volunteers and committees.

Period of Performance: FY25-27**Milestones:**

- **FY25-27:** Promote vacancies using multiple means
- **FY25-27:** Build pipeline of engaged and knowledgeable volunteers and link their experience with pertinent boards and committees.
- **FY25:** Develop and hold citizen academy

6. Compile a complete list of town-owned properties. Examine paths forward to surplus, develop, or preserve where appropriate.

Period of Performance: FY25-FY27**Milestones:**

- **FY25:** Update and compile complete list. Development action plan for each property. Implement action plan for each property
- **FY25:** Continue conditions assessments for existing properties and identify funding to repair/maintain properties. Fund and hire dedicated maintenance professional. Upgrade to more energy efficient systems w

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

Period of Performance: FY25-FY27**Milestones:**

- **FY25-27:** Coordinate with MassDOT to identify opportunities to link traffic remediation with potential development.
- **FY25-27:** Implement action plan where appropriate.
- **FY25:** Begin Design phase for redesign of Rt.114 & Rt.62 intersection.
- **FY26:** Bid/Construction phase for redesign of Rt.114 & Rt.62 intersection.



8. Renew focus on employee engagement, satisfaction, and appreciation for recruitment and retention

Period of Performance: FY25-FY27

Milestones:

- **FY25:** Continue with periodic, systematic review of salary surveys in relation to compensation in peer communities.
- **FY25:** Prioritize employee health and wellness as part of staff training.
- **FY25:** Continue where budgeting allows the progress towards increasing the Town contribution to health care split up to 70/30.
- **FY25:** Distribute a quarterly employee newsletter.

9. Overall communications strategies

Period of Performance: FY25-FY27

- Continue pre town meeting
- Increase public and internal communications with boards and committees.
- Continue Department Head updates on a regular basis.
- Host Town Administrator coffee hours on a quarterly basis.
- Produce quarterly Town Administrator update videos.
- Develop a monthly digital Town Administrator newsletter.

10. Long Term Planning

Period of Performance: FY25-FY27

- Develop and present a long-term plan (beyond goals) mapping out the next 5-10 years in Middleton. Update on an annual basis and present at the start of each Fiscal Year.

11. Middleton 300" Anniversary Celebration -2028

Period of Performance - FY25-29

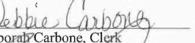
- Appropriate Funds for the 300" Celebration
- Establish Committee for 300" Anniversary Activities
- Work with Town Departments to support Anniversary Activities

December 3, 2024



Middleton Select Board


Richard Kassiotis, Chair

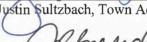

Deborah Carbone, Clerk


Brian Cresa


Jeffrey Garber


Kosta Prentakis


Justin Sultzbach, Town Administrator


Jackie Bresnahan, Assistant Town Administrator/HR Director



Personnel Changes

Department	FY 2024	FY 2025	FY 2026	Variance +/(-)
Town Administrator/Select Board	2.48	2.48	2.48	0.00
Town Accountant	1.80	1.80	1.80	0.00
Board of Assessors	2.45	2.45	2.45	0.00
Treasurer/Collector	3.00	3.00	3.00	0.00
Town Clerk/Elections	2.00	2.00	2.00	0.00
Conservation Commission	1.00	1.00	1.00	0.00
Planning Department	1.65	1.00	1.00	0.00
Police Department	29.50	24.50	24.00	-0.50
Fire Department	19.10	17.10	17.10	0.00
Inspectional Services	7.60	8.00	8.00	0.00
Middleton Elementary Schools	152.44	153.74	153.74	0.00
Department of Public Works	14.55	13.55	14.55	1.00
Health Department	1.43	2.43	3.68	1.25
Council on Aging	5.80	5.81	5.68	-0.13
Veterans' Services	1.00	1.00	1.00	0.00
Flint Public Library	8.00	7.83	7.83	0.00

Police Department - Reduction of .5 due to part-time staffing decrease

Department of Public Works - New position created - Facilities Director

Health Department - Additional staffing funded by grants

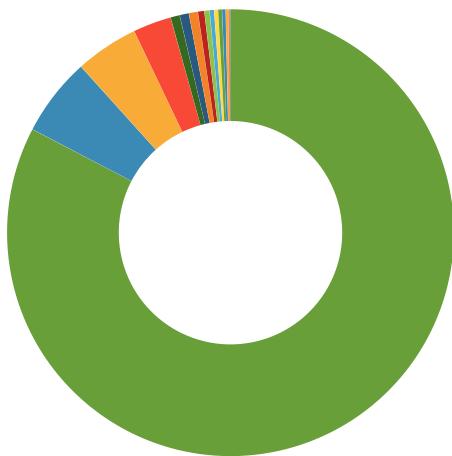
Council on Aging - New position created - Program and Volunteer Coordinator; Reduction in staffing in kitchen aids and van drivers.



Budget Overview

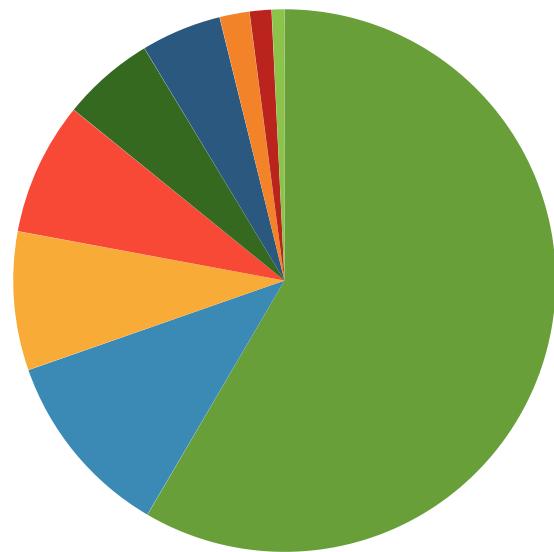
The fiscal year (FY) 2026 operating budget requests for the general fund total \$48,322,467, an increase of 4.3% over FY2025. This is not inclusive of the operating budget override. If Town Meeting approves the override in May, the operating budget would increase to \$50,415,506 or 8.8% over FY2025. All numbers presented below show the FY26 Operating budget without the overrides included. For details pertaining to the overrides, please see the FY26 Operating Override page. See below for a summary of the operating budget revenues and expenditures.

Revenues by Type



- Real Estate Taxes **(Budgeted)** (82.66%)
- State Aid **(Budgeted)** (5.69%)
- Motor Vehicle Excise Tax **(Budgeted)** (4.57%)
- Transfers In **(Budgeted)** (2.76%)
- Building Permits **(Budgeted)** (0.67%)
- Local Option Meals Tax **(Budgeted)** (0.67%)
- Charges for Services - Solid Waste **(Budgeted)** (0.65%)
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- Fees **(Budgeted)** (0.29%)
- Payment in Lieu of Taxes **(Budgeted)** (0.29%)
- Other Departmental Revenues **(Budgeted)** (0.25%)
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- Departmental Revenues - Cemeteries **(Budgeted)** (0.08%)
- Medicaid Reimbursement **(Budgeted)** (0.03%)
- Fines and Forfeitures **(Budgeted)** (0.02%)

Expenditures by Function



- Education **(Budgeted)** \$28,450,392
- Public Safety **(Budgeted)** \$5,467,116
- Unclassified **(Budgeted)** \$4,018,273
- Debt Service **(Budgeted)** \$3,859,476
- General Government **(Budgeted)** \$2,684,544
- Public Works **(Budgeted)** \$2,333,272
- Culture and Recreation **(Budgeted)** \$870,828
- Human Services **(Budgeted)** \$638,566
- Intergovernmental **(Budgeted)** \$363,346



Expenditure Summary

The budget drivers that we have for FY2026 are as follows:

Town Administration- Increase due to contractual obligations.

Elections - Decrease in budget as there are fewer elections taking place in FY26.

Town Accountant - Increase due to contractual obligations, including additional funding for a Single Audit.

Police Department - Budget was reduced by moving the replacement of a cruiser into the capital budget to help offset the cost of the additional police officers requested in the override.

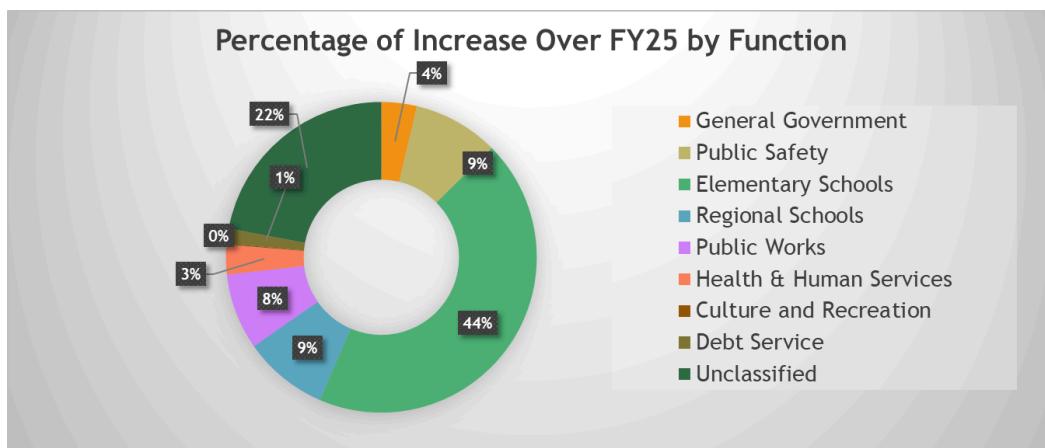
Fire Department - Increase in salaries & wages related to the Fire Union contract, additional increase in the transfer from the Ambulance Special Revenue Fund was done to offset the expense.

Essex North Shore Tech School - Increase in budget due to enrollment shift; Middleton has eight additional students attending.

Public Works - Added a new position for Facilities Director.

Council on Aging - Added a new position for a Program and Volunteer Coordinator.

Health Insurance - Insurance rate increase was finalized at 17.62%; this with enrollment increases have attributed to a 32% increase in the Town's share of insurance costs and an increase of 19.57% for the Elementary School department (included within the Elementary School's budget total).



Year-Over-Year Expenditure Breakdown by Department

Department	FY2025 Budget	FY 2026 Proposed	Total Budget	Total Budget	\$ Change	% Change
Moderator	\$500	\$500			\$0	0.0%
Select Board/Administrator	\$411,797	\$434,088			\$22,291	5.4%
Finance Committee	\$104,004	\$100,900			-\$3,104	-3.0%
Town Accountant	\$259,575	\$279,762			\$20,187	7.8%
Board of Assessors	\$238,249	\$245,585			\$7,336	3.1%
Treasurer/Collector	\$276,215	\$289,598			\$13,383	4.8%
Custodian of Lands	\$2,500	\$2,500			\$0	0.0%
Town Counsel	\$91,000	\$96,000			\$5,000	5.5%
Information Technology	\$538,856	\$559,568			\$20,712	3.8%
Town Clerk	\$233,330	\$242,137			\$8,807	3.8%
Elections	\$64,576	\$44,995			-\$19,581	-30.3%
Conservation Comm.	\$105,318	\$107,624			\$2,306	2.2%
Planning Board	\$120,121	\$114,971			-\$5,150	-4.3%
Town Buildings	\$153,816	\$153,816			\$0	0.0%
Town Reports	\$11,000	\$12,500			\$1,500	13.6%
Police Department	\$2,557,834	\$2,541,183			-\$16,651	-0.7%
Fire Department	\$2,393,775	\$2,576,823			\$183,048	7.6%
Inspections Dept.	\$312,716	\$322,888			\$10,172	3.3%
Animal Control	\$25,195	\$25,722			\$527	2.1%
Constable	\$500	\$500			\$0	0.0%
Elementary School	\$15,312,562	\$16,188,120			\$875,558	5.7%
Essex Technical H.S.	\$982,153	\$1,158,466			\$176,313	18.0%
Masco School	\$11,103,806	\$11,103,806			\$0	0.0%
Public Works	\$1,174,755	\$1,315,153			\$140,398	12.0%
Snow and Ice	\$351,520	\$351,520			\$0	0.0%
Transfer Station	\$648,927	\$666,599			\$17,672	2.7%
Board of Health	\$172,454	\$178,955			\$6,501	3.8%
Council on Aging	\$285,339	\$340,541			\$55,202	19.3%
Veteran's Agent	\$84,236	\$84,145			-\$91	-0.1%
Tri-Town Council	\$29,925	\$29,925			\$0	0.0%
Garden Club	\$5,000	\$5,000			\$0	0.0%
Library	\$787,003	\$799,324			\$12,321	1.6%
Recreation Comm.	\$69,104	\$59,004			-\$10,100	-14.6%
Historical Comm.	\$1,000	\$1,000			\$0	0.0%
Patriotic Observances	\$6,500	\$6,500			\$0	0.0%
Chief Wills Day	\$5,000	\$5,000			\$0	0.0%
Debt Service	\$3,828,178	\$3,859,476			\$31,298	0.8%
Unclassified	\$3,579,082	\$4,018,273			\$439,191	12.3%
Total Budgets	\$46,327,421	\$48,322,467			\$1,995,046	4.3%

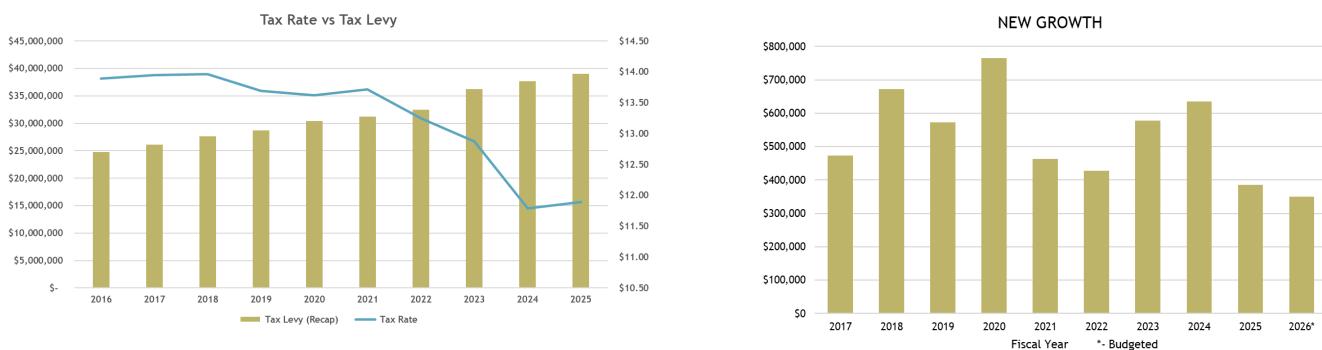


Revenue Summary

Property Taxes

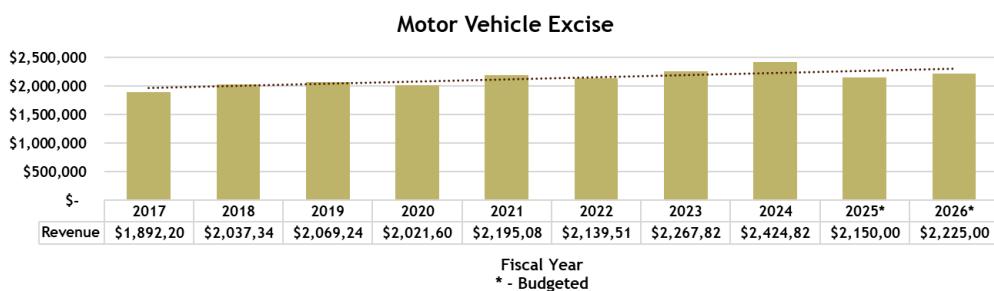
As shown in the tables on the preceding pages, property taxes make up 83% of the Town's general fund revenues. There are three main factors that can affect the amount of revenue generated by real and personal property taxes; automatic 2.5% increase, new growth and overrides/exclusions. The 2.5% increase over the prior year levy is \$898,911. In FY2026, based on historical trends and projected construction projects, we are conservatively estimating new growth to be \$350,000.

The Town tax levy (\$40,221,513) is well below the levy ceiling (\$82,102,964). The Town's Maximum Allowable Levy for FY 2025 was \$39,520,946. For FY2025 our excess levy capacity was \$472,776.



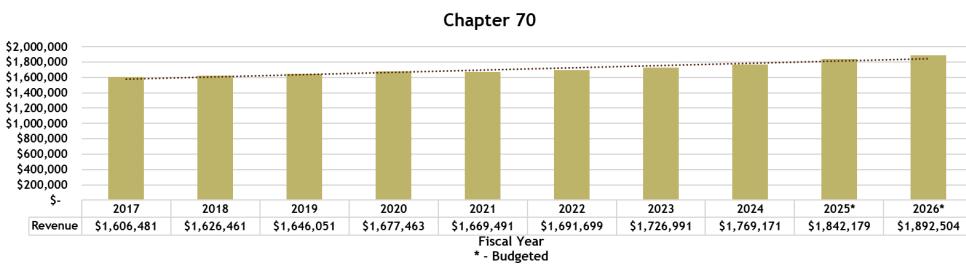
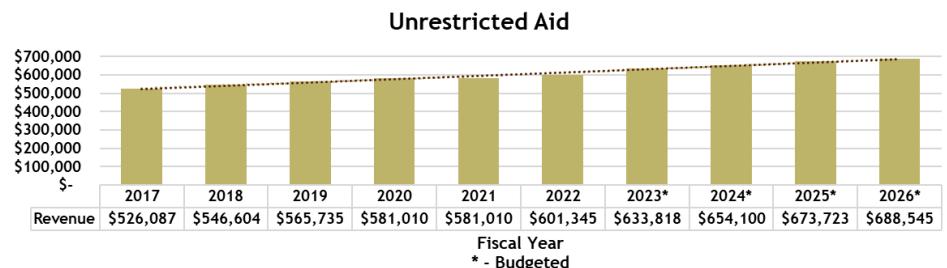
Motor Vehicle Excise Tax

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. To be more in-line with historical actuals the FY26 budget has been increased to \$2,225,000 or 3.5%.



State Aid

The primary source of state aid for the Town is Cherry Sheet revenues. This consists of local aid and specific reimbursements and distributions such as aid to public libraries, veterans' benefits, state-owned land, charter school tuition and a number of other items. The state budget has not been finalized. However, the Governor released her budget proposal, which has Unrestricted Aid at an 11-year low of only a 2.2% increase (exclusive of the level-funding of all state aid during the COVID-19 pandemic) and an increase of only 2.7% in Chapter 70 Education funds.



Status of Financial Policy Goals

This summary shows how the Town of Middleton is meeting its financial management policies and what needs to take place if those goals have not been met. The full text of the financial policies and procedures can be located in the Appendix.



General Stabilization Fund Balance - Financial Policy item #4

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

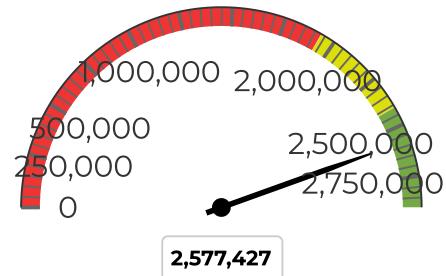
Fund Balance as of 12/31/2024:

\$2,577,436.65

Fiscal Year 2026 general fund operating appropriation - \$48,261,013

Fund balance as a % of GF operating - 5.3%

General Stabilization Fund Balance



Policy Met = **Yes**

Capital Stabilization Fund Balance - Financial Policy item #4

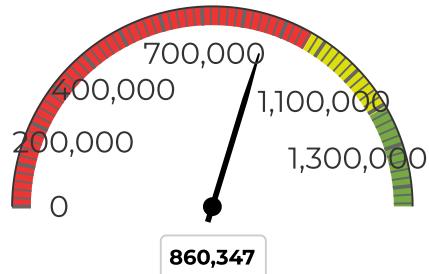
Goal: Balance in the Capital Stabilization Fund of 2%-3% of the current year's budgeted general fund operating appropriation

Fund Balance as of 12/31/2024: \$860,347

Fiscal Year 2026 general fund operating appropriation - \$48,261,013

Fund balance as a % of GF operating - 1.8%

Capital Stabilization Fund Balance



Policy Met = **No**; need to transfer into fund \$104,873 to meet minimum requirements



Free Cash - Financial Policy item #5

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

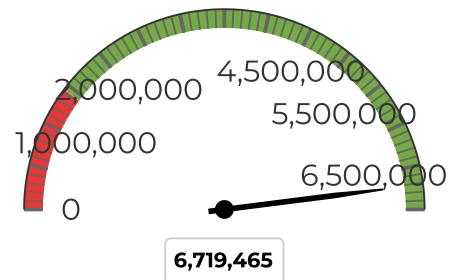
Free Cash Certification as of 7/1/2024:

\$6,719,465

Fiscal Year 2025 general fund operating appropriation - \$47,792,390

Free Cash Balance as a % of GF operating - 14.1%

Free Cash Certification



Policy Met = **Yes**

Excess Levy Capacity - Financial Policy item #6

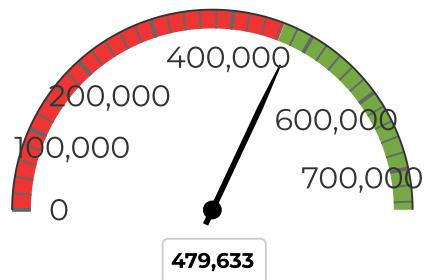
Goal: Maintain Excess Levy Capacity of at least 1% of current year budgeted general fund operating appropriation

Excess Levy Capacity from Fiscal Year 2025 Tax Recapulation - \$479,633

Fiscal Year 2025 general fund operating appropriation - \$46,347,421

Excess Levy Capacity balances as a % of GF operating - 1.03%

Excess Levy Capacity



Policy Met = **Yes**



Fiscal Year 2026 Operating Budget Override - Public Safety Staffing

The Police and Fire departments identified additional needs for staffing during the Fiscal Year 2026 budget process.

The Fire Department requests four (4) additional firefighter/paramedics. Funding these additional positions adds one additional person to each existing group. This will help to improve shift strength, help staff apparatus when back-to-back calls occur, accomplish the 2-in, 2-out fire safety standard, reduce the reliance on mutual aid and help offset call department activity, including filling call shifts with overtime. The complete request packet can be found [here](#).

The Police Department requests three (3) additional full-time police officers. Funding these additional positions will bring Middleton up to the staffing levels of the state, national and peer department size averages. With the Massachusetts Peace Officer Standards and Training (POST) Commission, the Town can no longer rely on reserve officers due to the changes in training protocols. Funding these full-time officers will help reduce overtime while providing adequate staffing levels for patrol shifts and specialized units to increase proactivity and public safety. The complete request packet can be found [here](#).

Town of Middleton	
Three (3) Police Officer Salaries	\$278,700
Insurance Benefits/Equipment/Training/Certifications/Taxes	\$111,300
Funding Additional Police Officers (Compensation Subtotal)	\$390,000
Four (4) Firefighter/Paramedic Salaries	\$437,800
Insurance Benefits/Equipment/Training/Certifications/Taxes	\$147,200
Funding Additional Firefighter/Paramedics (Compensation Subtotal)	\$585,000
 Town of Middleton FY2026 Public Safety Override Grand Total: \$975,000	

Fiscal Year 2026 Operating Budget Override - Middleton Elementary Schools

Due to the overall budget issues the Town is facing in Fiscal Year 2026, the Elementary School Committee was given budgetary guidance of a 2.5% increase plus the cost of insurance to be carried in the Town's operating budget; any increases over that amount would be presented in an override for Fiscal Year 2026. This guidance brought the operating budget appropriation to a total of \$16,188,120 (representing an \$875,558 or 5.7% increase over Fiscal Year 2025); the Elementary School's final budget came in at \$16,725,396 (representing a \$1,412,834 or 9.2% increase over Fiscal Year 2025). An excerpt from the

[Middleton Elementary Schools budget](#) shows where the cost drivers are:



	FY24 Adopted	FY24 Actual	FY25 Adopted	FY26 Proposed	\$ Change	% Change
MIDDLETON EXPENDITURES						
Salaries	11,147,243	10,359,984	11,453,720	12,215,035	761,315	6.65%
Admin, Educational, & Support Supplies/Materials/Equipment/Services	788,243	724,166	886,894	864,262	(22,632)	-2.55%
Professional Development	179,786	87,995	218,400	166,470	(51,930)	-23.78%
Utilities	256,042	253,229	295,104	294,254	(850)	-0.29%
Facilities	250,703	380,778	262,324	264,282	1,958	0.75%
Transportation (Regular & Sp. Ed.)	526,820	518,848	552,847	671,269	118,422	21.42%
In District Special Education Services (Non Salary - DW Only)	52,175	41,773	46,175	46,175	-	0.00%
Insurance (Beneficial & Non-Beneficial)	1,930,680	1,934,348	2,106,987	2,519,261	412,274	19.57%
Special Education Out of District Tuition	436,220	419,021	434,507	799,088	364,581	83.91%

This override brings the overall elementary school operating budget to be fully funded. Below is a list of items that would be cut from the budget if the override does not pass.

Middleton Elementary School	
Three (3) Classroom Teachers	\$195,000
Two (2) Special Education Teachers	\$124,724
One (1) Reading Teacher	\$65,000
Instrumental Music Program	\$21,000
1/3 (.3) Assistant Principal	\$32,000
Administrative Salaries	\$20,000
Instructional Aides	\$69,933
<u>Overall Consumables</u>	<u>\$9,619</u>
Middleton Elementary School FY2026 Grand Total:	\$537,276

Fiscal Year 2026 Operating Budget Override - Masconomet Regional School Assessment

The Town of Middleton worked with the towns of Boxford and Topsfield to determine the budget capabilities of the individual Town's operating budgets to determine the budget increase of the regional school department that could be absorbed into the operating budgets of all three towns. Topsfield has the strictest budget allowance of only 2.5% which, due to the enrollment shifts between the towns, would have resulted in a decrease in Middleton's budget for the Masconomet Regional Assessment of approximately \$277,000 and an operating override of close to \$745,000. It was determined that it was not fiscally responsible for Middleton to reduce the operating budget assessment and have a higher override. Therefore, all three towns agreed to come up to where Middleton's share of the operating assessment was level funded. This equates to an overall Masconomet Budget of \$42,413,111 or a 4.27% increase over Fiscal Year 2025's budget. Masconomet certified their general operating budget at \$43,824,886 or a 7.74% increase over Fiscal Year 2025. Middleton's share of the difference in what is funded in the omnibus budget vs the Masconomet certified budget is **\$467,193**.

For additional information on the Masconomet Regional School budget, click[here](#).



Town of Middleton Three-Year Projection

This three-year projection includes the three override articles.

TOWN OF MIDDLETON					
SUMMARY OF PROJECTED REVENUES AND EXPENDITURES					
	FY2025	FY2026	FY2027	FY2028	FY2029
Revenues					
Property Tax Levy	\$ 39,041,313	\$ 42,425,983	\$ 43,903,391	\$ 45,390,232	\$ 46,809,816
State Aid	2,643,149	2,766,524	2,817,796	2,870,158	2,923,636
Local Receipts	4,132,344	4,355,844	4,444,594	4,536,227	4,630,838
Other Available Funds - General Fund	1,216,477	2,506,441	1,225,679	1,242,910	1,260,486
Free Cash (special articles only)	2,309,628	3,358,420	1,371,194	2,628,061	1,088,759
Other Available Funds - Enterprise Funds	325,758	339,592	346,465	353,554	360,866
Total Revenues	\$ 49,668,669	\$ 55,752,803	\$ 54,109,120	\$ 57,021,142	\$ 57,074,401
Expenditures					
General Government	\$ 2,610,857	\$ 2,684,544	\$ 2,736,949	\$ 2,786,295	\$ 2,840,212
Public Safety	5,290,020	6,442,116	6,603,820	6,759,446	6,918,914
Elementary Education	15,312,562	16,725,396	17,507,474	18,326,488	18,579,836
Regional School Assessments & Debt	12,085,959	12,729,466	13,362,529	14,026,998	14,724,648
Public Works	2,175,202	2,333,272	2,369,911	2,407,645	2,446,146
Human Services	576,954	638,566	653,896	669,597	685,667
Culture & Recreation	868,607	870,828	883,178	898,445	914,051
Debt Service	3,828,178	3,859,476	4,042,100	4,131,175	4,113,075
Employee Benefits	3,199,563	3,585,073	3,990,263	4,454,090	4,989,738
Salary Reserve	49,019	40,000	40,000	40,000	40,000
Prop/Liability Insurances	330,500	393,200	420,075	449,044	476,660
Other Amounts to be Raised	290,731	225,000	235,000	235,000	235,000
State and County Assessments	345,131	363,346	369,645	376,102	382,720
Article from Available Funds	70,000	1,164,510	0	0	0
Articles from Free Cash	696,090	560,773	450,000	450,000	450,000
Capital Articles from Free Cash	1,613,538	2,797,647	921,194	2,178,061	638,759
Enterprise Funds	325,758	339,591	346,464	353,553	360,865
Total Expenditures	\$ 49,668,669	\$ 55,752,803	\$ 54,932,499	\$ 58,541,940	\$ 58,796,291
Surplus/(Deficit)	\$ 0	\$ 0	\$ (823,379)	\$ (1,520,798)	\$ (1,721,890)



TOWN OF MIDDLETON THREE YEAR REVENUE PROJECTION					
Revenue Projections	FY2025 Adopted	FY2026 Proposed	FY2027 Projected	FY2028 Projected	FY2029 Projected
PROPERTY TAX LEVY					
Prior Year Tax Levy Limit	\$ 34,704,170	\$ 35,956,431	\$ 39,184,812	\$ 40,564,432	\$ 41,978,543
2.5% Increase	867,604	898,911	979,620	1,014,111	1,049,464
Prop 2 1/2 Override	0	1,979,470	0	0	0
Certified New Growth	384,657	350,000	400,000	400,000	400,000
TAX Levy Limit Total	35,956,431	39,184,812	40,564,432	41,978,543	43,428,007
Debt Exclusions	3,564,515	3,604,938	3,845,612	3,941,487	3,935,062
Maximum Allowable Levy	39,520,946	42,789,750	44,410,044	45,920,030	47,363,069
Excess Tax Levy Capacity	(479,633)	(363,767)	(506,653)	(529,798)	(553,253)
TOTAL	\$ 39,041,313	\$ 42,425,983	\$ 43,903,391	\$ 45,390,232	\$ 46,809,816
STATE AID CHERRY SHEET					
Chapter 70 Education Aid	\$ 1,842,179	\$ 1,892,504	\$ 1,920,892	\$ 1,949,705	\$ 1,978,951
Charter Tuition Reimbursement	3,980	2,819	2,819	2,819	2,819
Unrestricted General Government Aid	673,723	688,545	709,201	730,477	752,392
Veterans Benefits	11,877	27,840	27,840	27,840	27,840
Exemptions VBS and Elderly	68,714	111,405	113,633	115,906	118,224
State Owned Land	42,676	43,411	43,411	43,411	43,411
TOTAL	\$ 2,643,149	\$ 2,766,524	\$ 2,817,796	\$ 2,870,158	\$ 2,923,636
ESTIMATED LOCAL RECEIPTS					
Motor Vehicle Excise	\$ 2,150,000	\$ 2,225,000	\$ 2,291,750	\$ 2,360,503	\$ 2,431,318
Other Excise- Room	200,000	225,000	234,000	243,360	253,094
Other Excise - Meals	300,000	325,000	338,000	351,520	365,581
Penalties/Interest on Taxes and Excises	95,000	100,000	100,000	100,000	100,000
Payments in Lieu of Taxes	140,000	140,000	140,000	140,000	140,000
Other Charge for Services - TSS	295,000	317,500	317,500	317,500	317,500
Fees	140,000	141,000	141,000	141,000	141,000
Departmental Revenue - Cemeteries	35,000	40,000	40,000	40,000	40,000
Other Departmental Revenue	123,500	123,500	123,500	123,500	123,500
Building Permits	300,000	325,000	325,000	325,000	325,000
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	150,000	190,000	190,000	190,000	190,000
Medicaid Reimbursement	17,000	17,000	17,000	17,000	17,000
Misc Recurring/Non Recurring	25,844	25,844	25,844	25,844	25,844
TOTAL	\$ 4,132,344	\$ 4,355,844	\$ 4,444,594	\$ 4,536,227	\$ 4,630,838
AVAILABLE FUNDS/OTHER FINANCING ENTERPRISE FUNDS					
For Water Enterprise Fund Budget	\$ 220,507	\$ 233,287	\$ 239,098	\$ 245,113	\$ 251,340
For Sewer Enterprise Fund Budget	105,251	106,304	107,367	108,440	109,525
TOTAL	\$ 325,758	\$ 339,592	\$ 346,465	\$ 353,554	\$ 360,866
AVAILABLE FUNDS/OTHER FINANCING GENERAL FUND					
Operating Budget Transfers	\$ 790,809	\$ 844,658	\$ 861,551	\$ 878,782	\$ 896,358
Warrant Articles from SRFs	70,000	664,510	0	0	0
MELD	258,212	260,000	260,000	260,000	260,000
SESD Indirect Costs	6,445	6,924	6,924	6,924	6,924
Water Enterprise Indirect Costs	91,011	97,204	97,204	97,204	97,204
Stabilization Funds	0	633,145	0	0	0
TOTAL	\$ 1,216,477	\$ 2,506,441	\$ 1,225,679	\$ 1,242,910	\$ 1,260,486
FREE CASH					
Free Cash for Fiduciary Funds	\$ 696,090	\$ 560,773	\$ 450,000	\$ 450,000	\$ 450,000
Free Cash for Capital Warrant Articles	1,613,538	2,797,647	921,194	2,178,061	638,759
Free Cash for Town Meeting articles	0	0	0	0	0
TOTAL	\$ 2,309,628	\$ 3,358,420	\$ 1,371,194	\$ 2,628,061	\$ 1,088,759
TOTAL REVENUES	\$49,668,669	\$55,752,803	\$54,109,120	\$57,021,142	\$57,074,401



TOWN OF MIDDLETON THREE-YEAR EXPENDITURE PROJECTION					
Expenditure Projections	FY2025 Adopted	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected
GENERAL GOVERNMENT					
Salaries & Wages	\$ 1,585,176	\$ 1,630,441	\$ 1,673,505	\$ 1,713,416	\$ 1,757,805
Finance Committee Reserve Fund	100,000	100,000	100,000	100,000	100,000
Other Expenses	905,681	934,103	943,444	952,878	962,407
Capital Outlay	20,000	20,000	20,000	20,000	20,000
TOTAL	\$ 2,610,857	\$ 2,684,544	\$ 2,736,949	\$ 2,786,295	\$ 2,840,212
PUBLIC SAFETY					
Salaries & Wages	\$ 4,666,091	\$ 4,908,442	\$ 5,025,794	\$ 5,135,455	\$ 5,247,282
Other Expenses	525,429	535,174	540,526	545,931	551,390
Capital Outlay	98,500	23,500	23,500	23,500	23,500
Override Request	0	975,000	1,014,000	1,054,560	1,096,742
TOTAL	\$ 5,290,020	\$ 6,442,116	\$ 6,603,820	\$ 6,759,446	\$ 6,918,914
EDUCATION					
Salaries & Wages	\$ 10,732,460	\$ 11,306,215	\$ 11,871,526	\$ 12,465,102	\$ 13,088,357
Other Expenses	4,580,102	4,881,905	5,077,181	5,280,268	5,491,479
Override Request	0	537,276	558,767	581,118	604,362
TOTAL	\$ 15,312,562	\$ 16,725,396	\$ 17,507,474	\$ 18,326,488	\$ 18,579,836
REGIONAL SCHOOL ASSESSMENTS					
Masconomet Assessment	\$ 11,103,806	11,103,806	11,658,996	12,241,946	12,854,043
Masconomet Override	-	467,194	490,554	515,081	540,835
Essex Tech Assessment	910,615	1,085,714	1,140,000	1,197,000	1,256,850
Essex Tech Debt	71,538	72,752	72,979	72,971	72,919
TOTAL	\$ 12,085,959	\$ 12,729,466	\$ 13,362,529	\$ 14,026,998	\$ 14,724,648
PUBLIC WORKS & FACILITIES					
Salaries & Wages	\$ 1,004,102	\$ 1,142,405	\$ 1,167,325	\$ 1,193,224	\$ 1,219,770
Other Expenses	1,152,100	1,171,867	1,183,586	1,195,422	1,207,376
Capital Outlay	19,000	19,000	19,000	19,000	19,000
TOTAL	\$ 2,175,202	\$ 2,333,272	\$ 2,369,911	\$ 2,407,645	\$ 2,446,146
HUMAN SERVICES					
Salaries & Wages	\$ 424,921	\$ 486,283	\$ 500,091	\$ 514,253	\$ 528,770
Other Expenses	152,033	152,283	153,806	155,344	156,897
TOTAL	\$ 576,954	\$ 638,566	\$ 653,896	\$ 669,597	\$ 685,667
CULTURE and RECREATION					
Salaries & Wages	\$ 587,072	\$ 591,634	\$ 601,193	\$ 613,640	\$ 626,397
Other Expenses	281,535	279,194	281,986	284,806	287,654
TOTAL	\$ 868,607	\$ 870,828	\$ 883,178	\$ 898,445	\$ 914,051
DEBT SERVICE					
Existing General Fund Debt- Exempt	\$ 3,590,359	\$ 3,630,782	\$ 3,871,456	\$ 3,967,331	\$ 3,960,906
Existing General Fund Debt- Non Exempt	237,819	228,694	170,644	163,844	152,169
TOTAL	\$ 3,828,178	\$ 3,859,476	\$ 4,042,100	\$ 4,131,175	\$ 4,113,075
EMPLOYEE BENEFITS					
Retirement (net early discount)	\$ 2,592,197	\$ 2,637,288	\$ 2,811,670	\$ 2,994,428	\$ 3,189,066
Less: MELD Share	(509,107)	(487,371)	(519,597)	(553,370)	(589,339)
Unemployment	15,000	15,000	15,000	15,000	15,000
Health Insurance	976,433	1,290,335	1,548,402	1,858,082	2,229,699
Life Insurance	2,450	2,450	2,450	2,450	2,450
Medicare (1.45%)	122,590	127,371	132,338	137,500	142,862
TOTAL	\$ 3,199,563	\$ 3,585,073	\$ 3,990,263	\$ 4,454,090	\$ 4,989,738
SALARY RESERVE					
Salary Reserve	\$ 49,019	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL	\$ 49,019	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000



Expenditure Projections (cont.)	FY2025 Adopted	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected
PROPERTY/LIABILITY INSURANCES					
Workers Comp	\$ 115,000	\$ 118,000	\$ 123,900	\$ 130,095	\$ 136,600
Property/Liability/endorsement changes	240,000	240,000	252,000	264,600	277,830
Accident-Police	110,000	130,000	143,000	157,300	173,030
Surety Bonds/premium costs/deductibles	26,500	66,200	66,200	66,200	66,200
Less: School and MELD Share	(161,000)	(161,000)	(165,025)	(169,151)	(177,000)
TOTAL	\$ 330,500	\$ 393,200	\$ 420,075	\$ 449,044	\$ 476,660
OTHER AMOUNTS TO BE RAISED					
Overlay	\$ 270,731	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Tax Title	20,000	-	10,000	10,000	10,000
TOTAL	\$ 290,731	\$ 225,000	\$ 235,000	\$ 235,000	\$ 235,000
STATE AND COUNTY ASSESSMENTS					
Mosquito Control	\$ 60,496	\$ 62,237	\$ 62,237	\$ 62,237	\$ 62,237
Air Pollution	4,066	4,301	4,301	4,301	4,301
Metropolitan Area Planning Council	5,055	5,173	5,173	5,173	5,173
RMV Non-Renewal Surcharge	7,680	7,680	7,680	7,680	7,680
MBTA	245,152	251,971	258,270	264,727	271,345
School Choice Sending Tuition	-	9,000	9,000	9,000	9,000
Charter School Sending Tuition	22,682	22,984	22,984	22,984	22,984
TOTAL	\$ 345,131	\$ 363,346	\$ 369,645	\$ 376,102	\$ 382,720
WATER ENTERPRISE					
Salaries & Wages	\$ 100,907	\$ 108,687	\$ 113,252	\$ 118,008	\$ 122,965
Other Expenses	119,600	124,600	125,846	127,104	128,376
TOTAL	\$ 220,507	\$ 233,287	\$ 239,098	\$ 245,113	\$ 251,340
SEWER ENTERPRISE					
Other Expenses	\$ 105,251	\$ 106,304	\$ 107,367	\$ 108,440	\$ 109,525
TOTAL	\$ 105,251	\$ 106,304	\$ 107,367	\$ 108,440	\$ 109,525
ARTICLES FROM OTHER AVAILABLE FUNDS					
Articles from SRF's	\$ 70,000	\$ 664,510	\$ -	\$ -	\$ -
Articles from Stabilization Fund(s)	-	500,000	-	-	-
TOTAL	\$ 70,000	\$ 1,164,510	\$ -	\$ -	\$ -
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	100,000	100,000	100,000	100,000	100,000
SPED Stabilization Fund	50,000	-	-	-	-
Facilities Complex Stabilization Fund	250,000	250,000	250,000	250,000	250,000
Town Meeting Supplemental Appropriations (PY budget)	96,090	10,773	-	-	-
TOTAL	\$ 696,090	\$ 560,773	\$ 450,000	\$ 450,000	\$ 450,000
CAPITAL ARTICLES FROM FREE CASH					
Capital Outlay	\$ 1,613,538	\$ 2,797,647	\$ 921,194	\$ 2,178,061	\$ 638,759
TOTAL	\$ 1,613,538	\$ 2,797,647	\$ 921,194	\$ 2,178,061	\$ 638,759
TOTAL EXPENDITURES		\$ 49,668,669	\$ 55,752,803	\$ 54,932,499	\$ 58,541,940



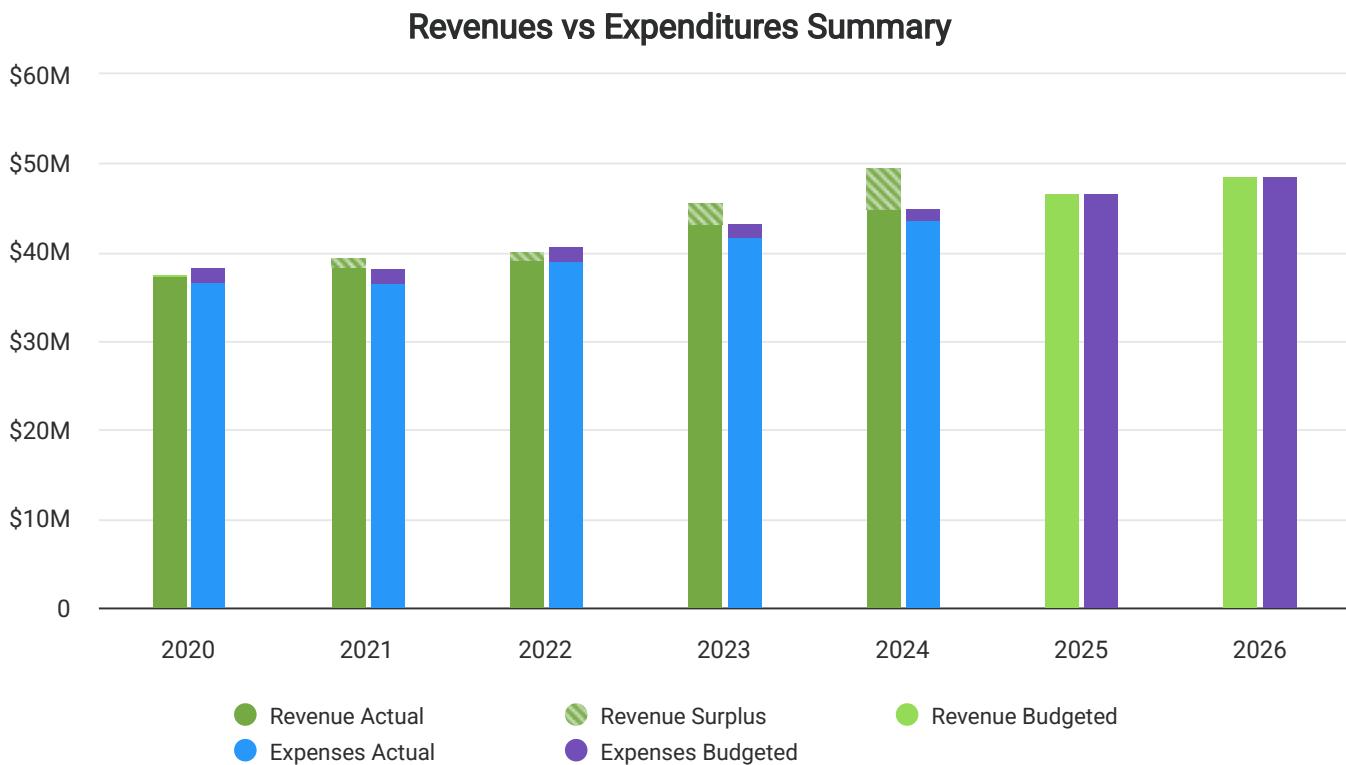


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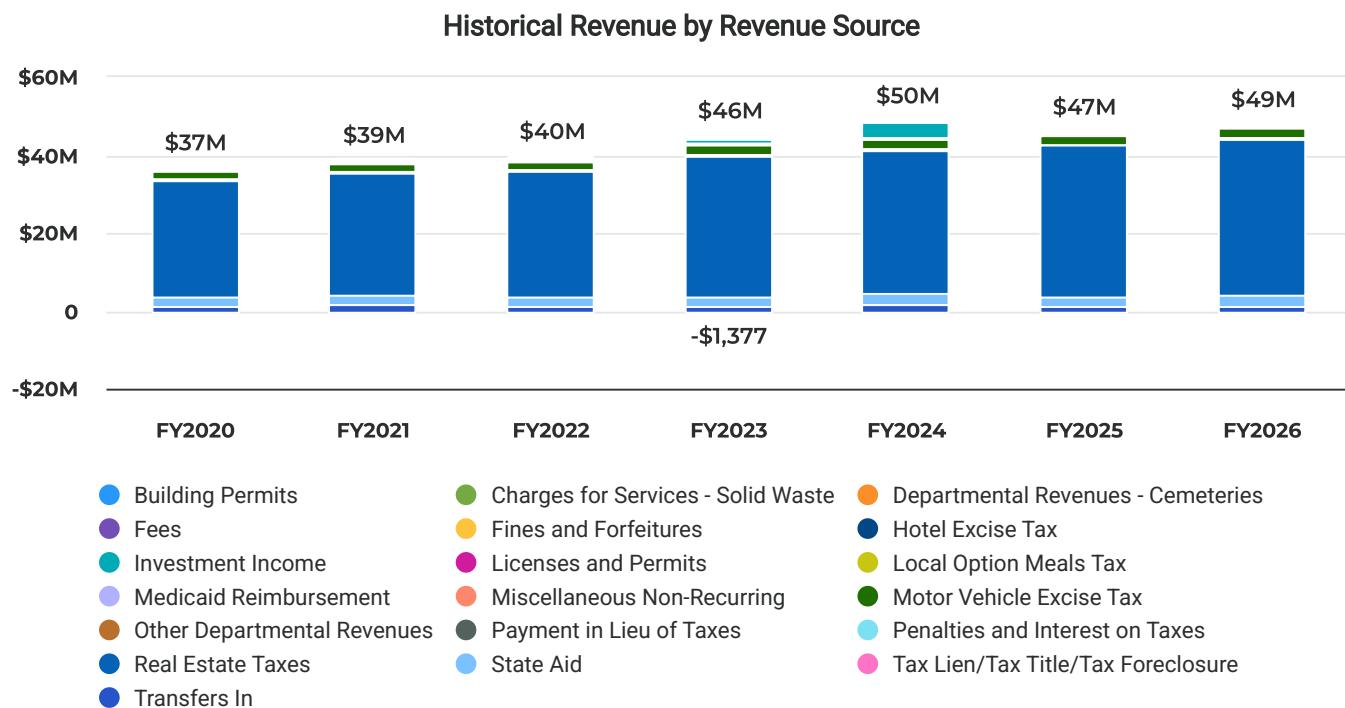
General Fund

The General Fund is a Governmental Fund. It is established to account for all resources obtained and used for those services commonly provided by cities which are not accounted for in any other fund. These services include, among other things: General Government, Public Safety, Education, Public Works, Health and Human Services, and Culture and Recreation. The primary sources of revenue for the General Fund are: property taxes, state aid, and local receipts (motor vehicle excise, fees, licenses and permits).

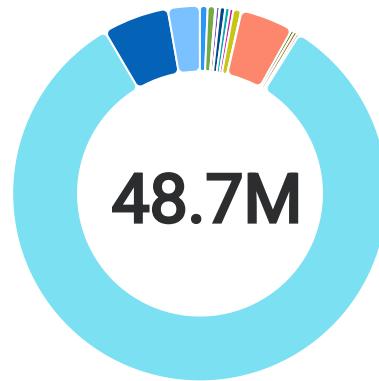
Summary



Revenues by Revenue Source

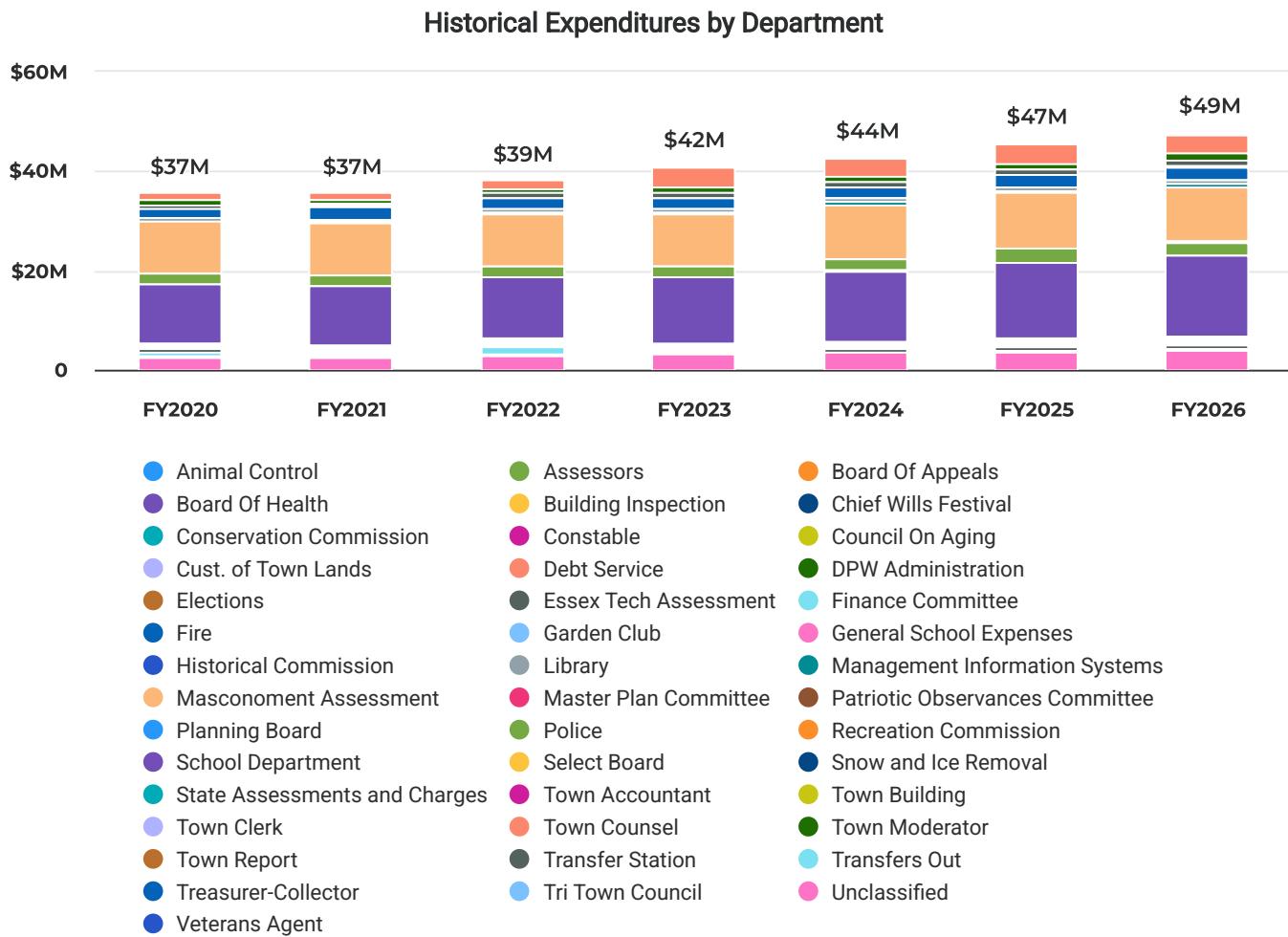


FY26 Revenues by Revenue Source

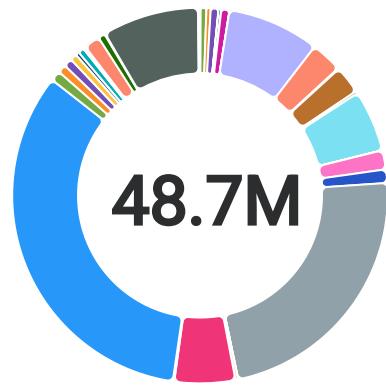


Building Permits	\$325,000	0.67%
Charges for Services - Solid Waste	\$317,500	0.65%
Departmental Revenues - Cemeteries	\$40,000	0.08%
Fees	\$141,000	0.29%
Fines and Forfeitures	\$10,000	0.02%
Hotel Excise Tax	\$225,000	0.46%
Investment Income	\$190,000	0.39%
Licenses and Permits	\$151,000	0.31%
Local Option Meals Tax	\$325,000	0.67%
Medicaid Reimbursement	\$17,000	0.03%
Motor Vehicle Excise Tax	\$2,225,000	4.57%
Other Departmental Revenues	\$123,500	0.25%
Payment in Lieu of Taxes	\$140,000	0.29%
Penalties and Interest on Taxes	\$100,000	0.21%
Real Estate Taxes	\$40,221,514	82.66%
State Aid	\$2,766,524	5.69%
Transfers In	\$1,341,931	2.76%

Expenditures by Department



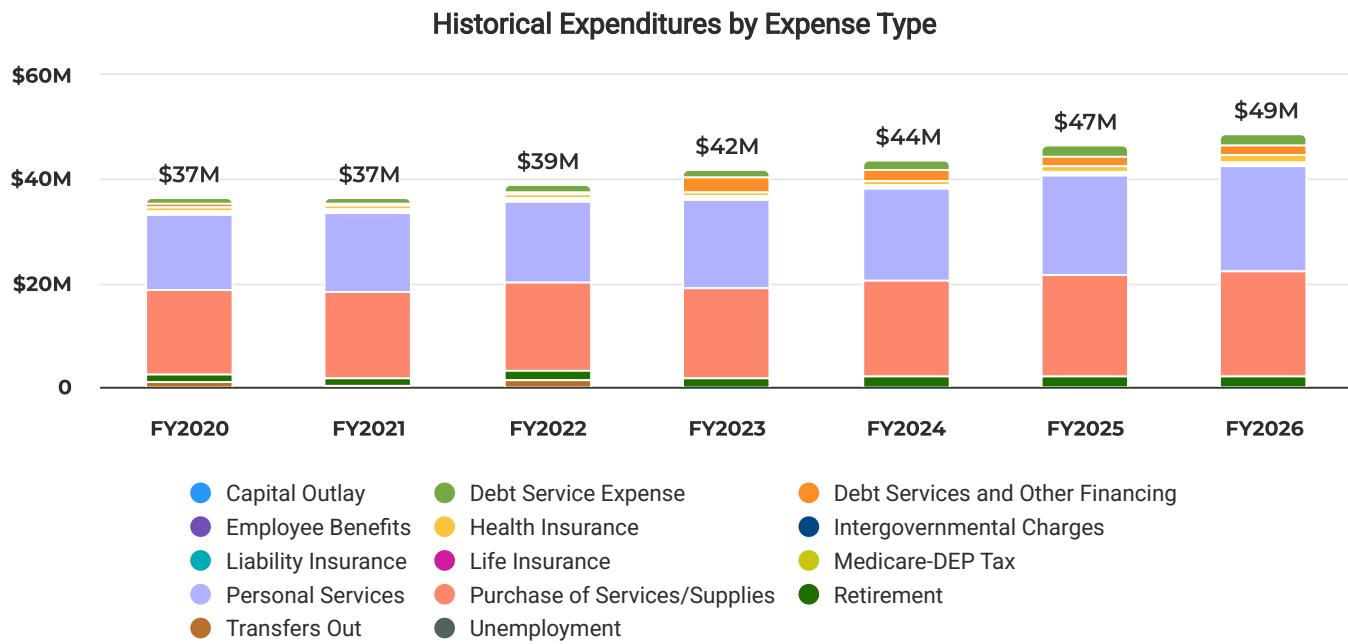
FY26 Expenditures by Department



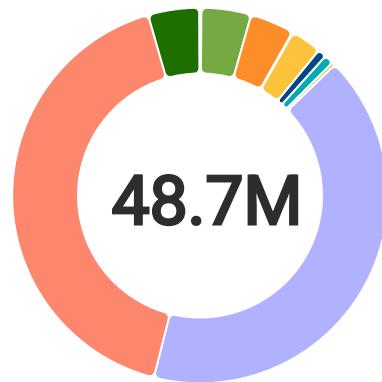
Animal Control	\$25,722	0.05%
Assessors	\$245,585	0.50%
Board Of Health	\$178,955	0.37%
Building Inspection	\$322,888	0.66%
Chief Wills Festival	\$5,000	0.01%
Conservation Commission	\$107,624	0.22%
Constable	\$500	0.00%
Council On Aging	\$340,541	0.70%
Cust. of Town Lands	\$2,500	0.01%
Debt Service	\$3,859,476	7.93%
DPW Administration	\$1,315,153	2.70%
Elections	\$44,995	0.09%
Essex Tech Assessment	\$1,158,466	2.38%
Finance Committee	\$100,900	0.21%
Fire	\$2,576,823	5.29%
Garden Club	\$5,000	0.01%
Historical Commission	\$1,000	0.00%
Library	\$799,324	1.64%
Management Information Systems	\$559,568	1.15%
Masconomet Assessment	\$11,103,806	22.81%
Patriotic Observances Committee	\$6,500	0.01%
Planning Board	\$114,971	0.24%
Police	\$2,541,183	5.22%
Recreation Commission	\$59,004	0.12%
School Department	\$16,188,120	33.25%
Select Board	\$434,088	0.89%
Snow and Ice Removal	\$351,520	0.72%
State Assessments and Charges	\$363,346	0.75%
Town Accountant	\$279,762	0.57%
Town Building	\$153,816	0.32%
Town Clerk	\$242,137	0.50%
Town Counsel	\$96,000	0.20%
Town Moderator	\$500	0.00%
Town Report	\$12,500	0.03%
Transfer Station	\$666,599	1.37%
Treasurer-Collector	\$289,598	0.59%
Tri Town Council	\$29,925	0.06%
Unclassified	\$4,018,273	8.25%
Veterans Agent	\$84,145	0.17%



Expenditures by Expense Type



FY26 Expenditures by Expense Type



Capital Outlay	\$62,500	0.13%
Debt Service Expense	\$2,082,002	4.28%
Debt Services and Other Financing	\$1,850,226	3.80%
Employee Benefits	\$40,000	0.08%
Health Insurance	\$1,290,335	2.65%
Intergovernmental Charges	\$363,346	0.75%
Liability Insurance	\$393,200	0.81%
Life Insurance	\$2,450	0.01%
Medicare-DEP Tax	\$127,371	0.26%
Personal Services	\$20,065,420	41.21%
Purchase of Services/Supplies	\$20,244,046	41.58%
Retirement	\$2,149,917	4.42%
Unemployment	\$15,000	0.03%



Expenditures by Expense Type

Category	2023 Actual	2024 Actual	FY 2025 Amended Budget	FY 2026 Budgeted	FY 2025 vs. FY 2026 Budgeted (\$ Change)
Debt Services and Other Financing	\$2,975,142.51	\$2,020,080.02	\$1,935,178.00	\$1,850,226.00	-\$84,952.00
Personal Services	\$16,803,145.84	\$17,631,937.45	\$18,999,822.00	\$20,065,420.00	\$1,065,598.00
Employee Benefits	\$68,856.12	\$3,500.00	\$49,019.00	\$40,000.00	-\$9,019.00
Purchase of Services/Supplies	\$17,266,651.94	\$18,405,206.25	\$19,711,301.00	\$20,244,046.00	\$532,745.00
Intergovernmental Charges	\$345,510.00	\$329,201.00	\$345,131.00	\$363,346.00	\$18,215.00
Unemployment	\$24,796.00	\$8,416.82	\$15,000.00	\$15,000.00	-
Retirement	\$1,882,538.00	\$2,127,694.00	\$2,083,090.00	\$2,149,917.00	\$66,827.00
Liability Insurance	\$270,130.44	\$296,299.28	\$330,500.00	\$393,200.00	\$62,700.00
Health Insurance	\$782,292.73	\$872,433.96	\$976,433.00	\$1,290,335.00	\$313,902.00
Life Insurance	\$2,119.00	\$2,271.24	\$2,450.00	\$2,450.00	-
Medicare-DEP Tax	\$108,567.31	\$109,715.55	\$122,590.00	\$127,371.00	\$4,781.00
Capital Outlay	\$91,792.25	\$115,571.61	\$137,500.00	\$62,500.00	-\$75,000.00
Debt Service Expense	\$1,306,006.00	\$1,852,465.00	\$1,964,538.00	\$2,082,002.00	\$117,464.00
Total Expenditures	\$41,927,548.14	\$43,774,792.18	\$46,672,552.00	\$48,685,813.00	\$2,013,261.00

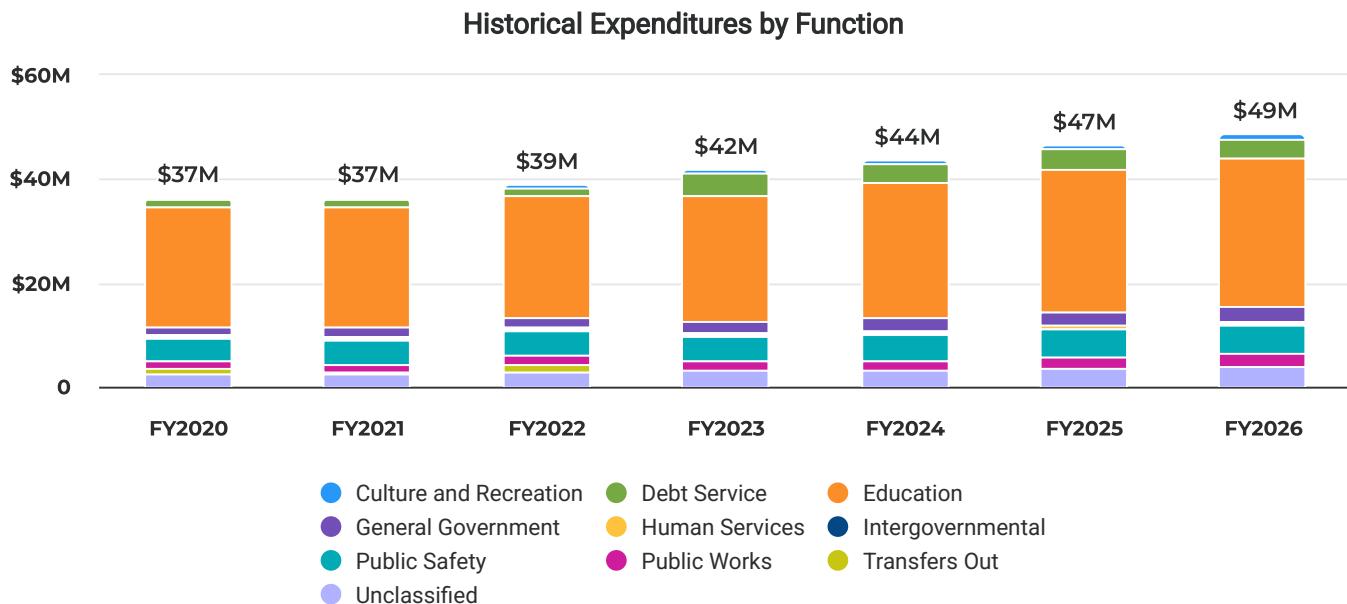
Category (continued from above)

FY 2025 vs. FY 2026 Budgeted (% Change)

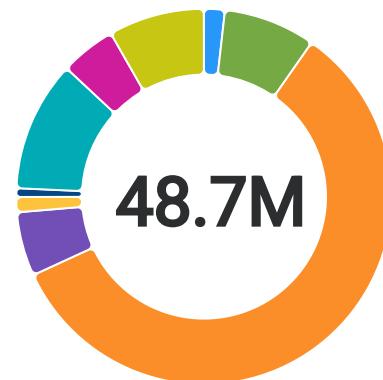
Debt Services and Other Financing	-4.39%
Personal Services	5.61%
Employee Benefits	-18.40%
Purchase of Services/Supplies	2.70%
Intergovernmental Charges	5.28%
Unemployment	0.00%
Retirement	3.21%
Liability Insurance	18.97%
Health Insurance	32.15%
Life Insurance	0.00%
Medicare-DEP Tax	3.90%
Capital Outlay	-54.55%
Debt Service Expense	5.98%
Total Expenditures	4.31%



Expenditures by Function

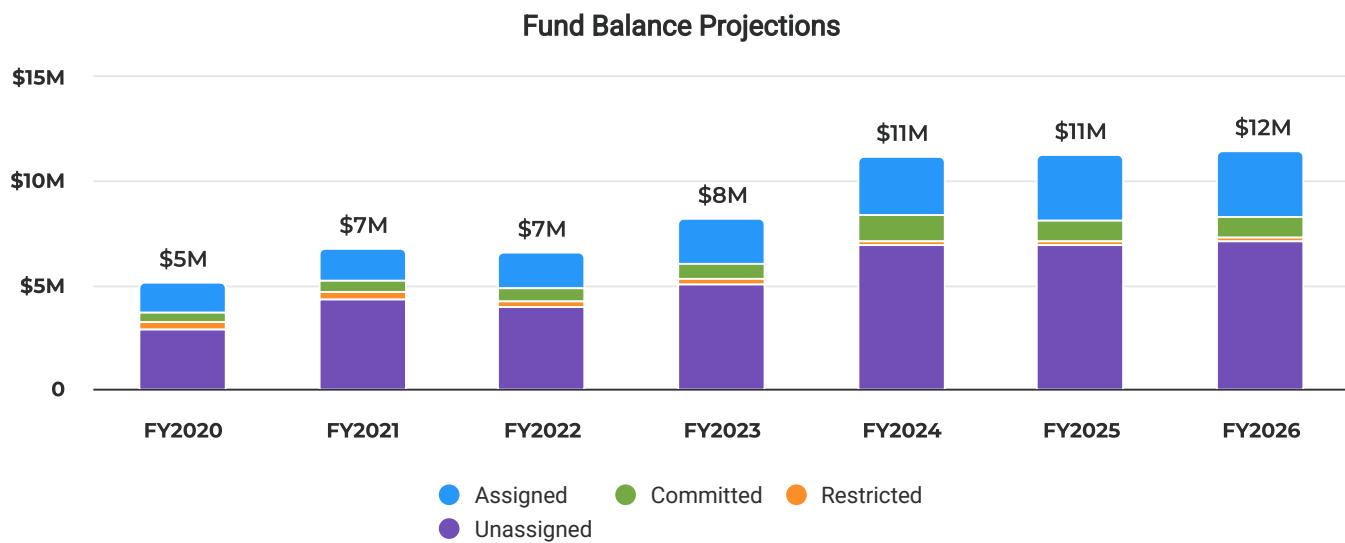


FY26 Expenditures by Function



Culture and Recreation	\$870,828	1.79%
Debt Service	\$3,859,476	7.93%
Education	\$28,450,392	58.44%
General Government	\$2,684,544	5.51%
Human Services	\$638,566	1.31%
Intergovernmental	\$363,346	0.75%
Public Safety	\$5,467,116	11.23%
Public Works	\$2,333,272	4.79%
Unclassified	\$4,018,273	8.25%

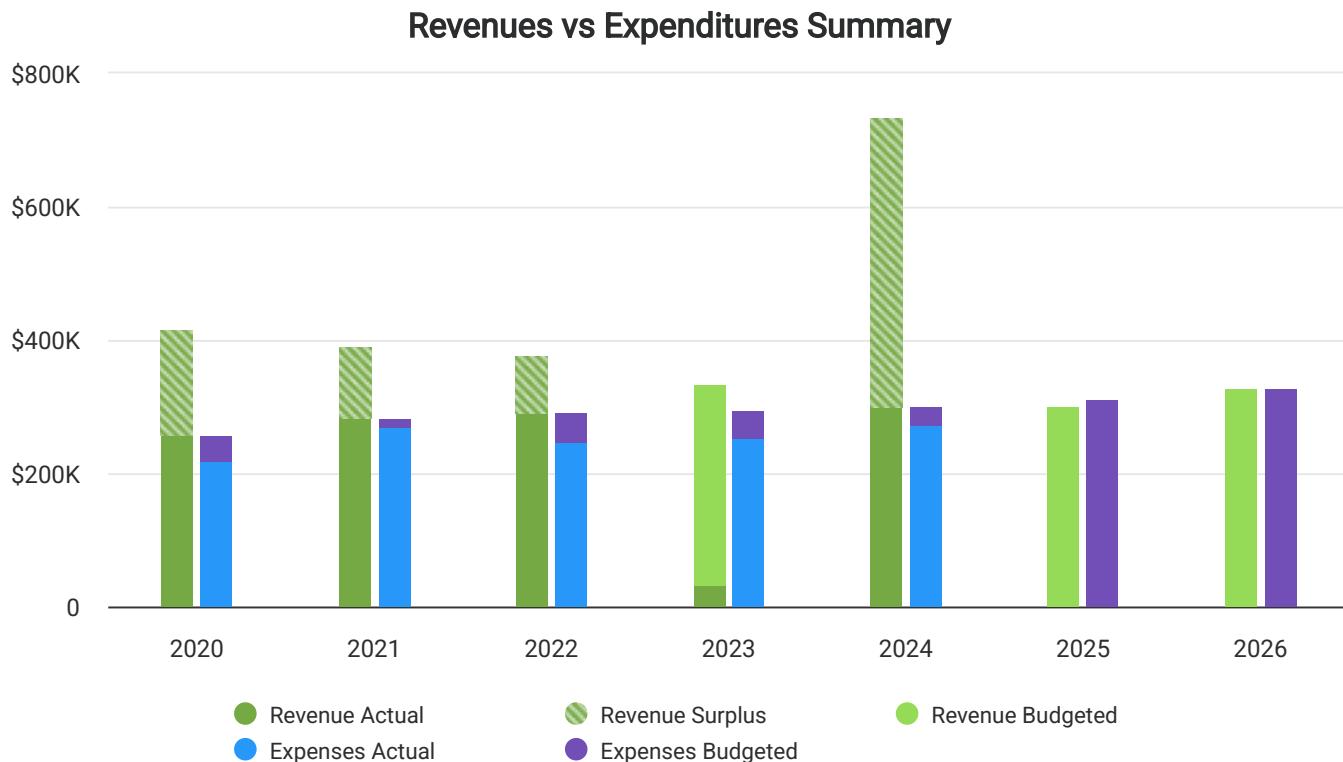
Fund Balance



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



Comprehensive Fund Summary

Comprehensive Fund Summary

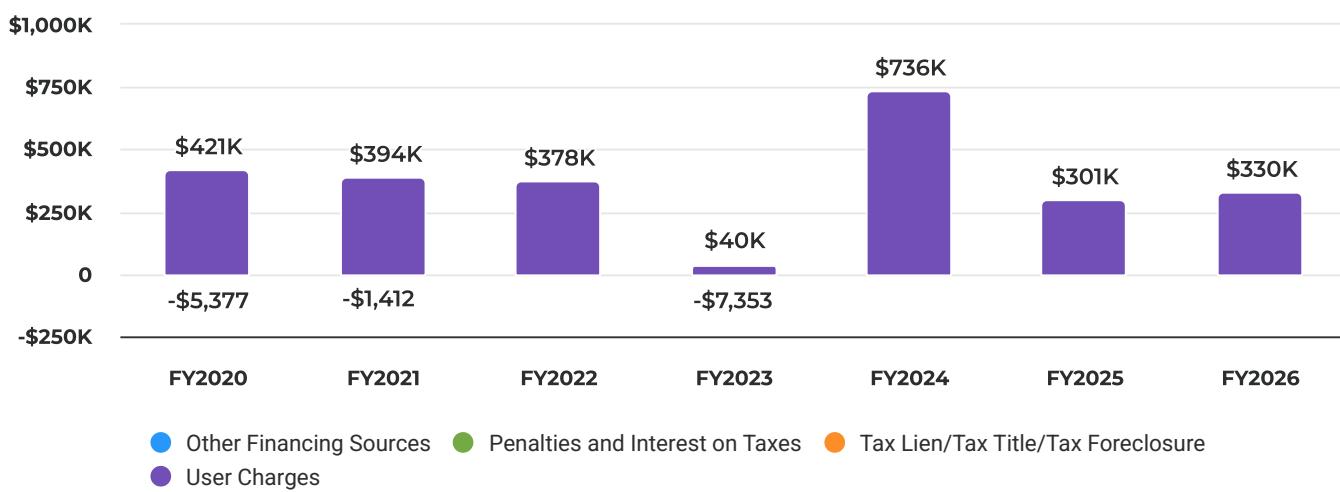
Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted
Beginning Fund Balance	\$1,409,837.60	\$1,182,284.63	\$1,652,280.06	\$751,715.00
Revenues				
Tax Lien/Tax Title/Tax Foreclosure	-\$7,353.28	\$484.23	\$0.00	-
User Charges	\$39,344.69	\$735,010.00	\$300,923.00	\$330,015.00
Penalties and Interest on Taxes	\$806.63	\$483.31	\$0.00	-
Other Financing Sources	-	-	\$0.00	-
Total Revenues	\$32,798.04	\$735,977.54	\$300,923.00	\$330,015.00
Expenditures				



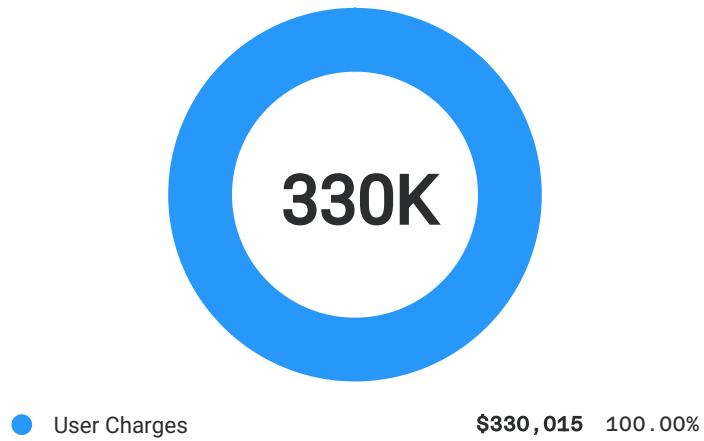
Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted
Debt Services and Other Financing	\$5,330.00	-	-	-
Personal Services	\$83,037.23	\$89,977.58	\$100,907.00	\$108,687.00
Purchase of Services/Supplies	\$76,912.25	\$91,102.06	\$119,600.00	\$124,600.00
Transfers Out	\$88,708.00	\$91,266.00	\$91,011.00	\$96,728.00
Total Expenditures	\$253,987.48	\$272,345.64	\$311,518.00	\$330,015.00
Total Revenues Less Expenditures	-\$221,189.44	\$463,631.90	-\$10,595.00	-
Ending Fund Balance	\$1,188,648.16	\$1,645,916.53	\$1,641,685.06	\$751,715.00

Revenues by Revenue Source

Historical Revenue by Revenue Source

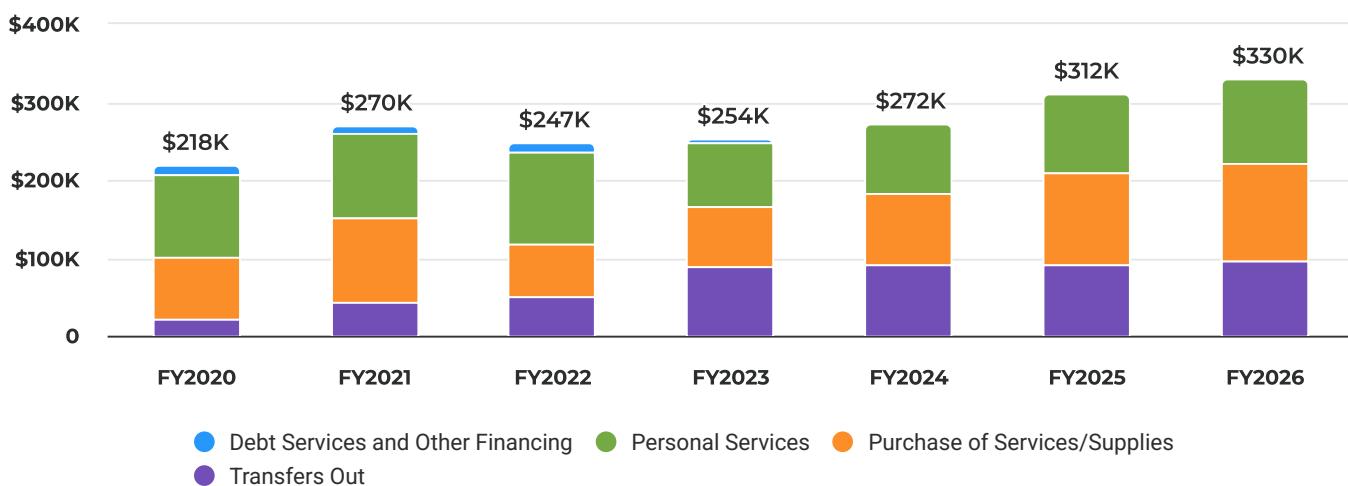


FY26 Revenues by Revenue Source

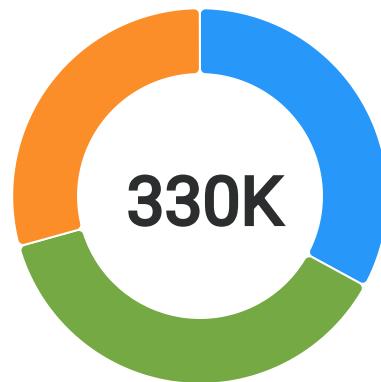


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



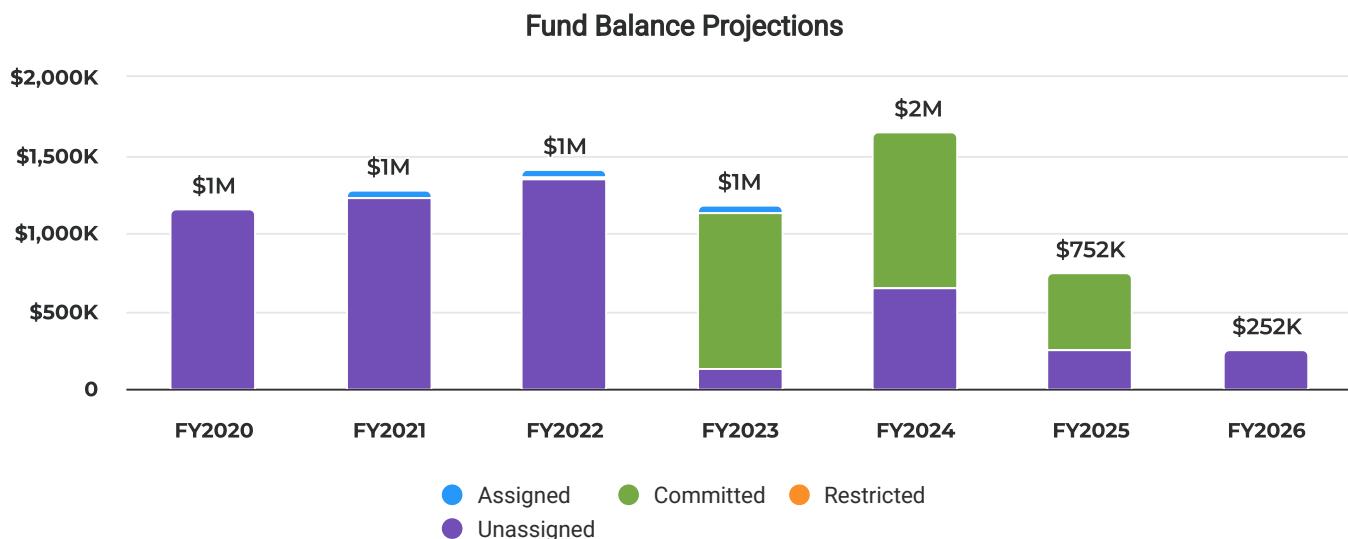
Personal Services	\$108,687	32.93%
Purchase of Services/Supplies	\$124,600	37.76%
Transfers Out	\$96,728	29.31%

Expenditures by Expense Type

Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	2025 Budget vs. 2026 Budget (\$Change)	2025 Budget vs. 2026 Budget (%Change)
Debt Services and Other Financing	\$5,330.00	-	-	-	-	-
Personal Services	\$83,037.23	\$89,977.58	\$100,907.00	\$108,687.00	\$7,780.00	7.71%
Purchase of Services/Supplies	\$76,912.25	\$91,102.06	\$119,600.00	\$124,600.00	\$5,000.00	4.18%
Transfers Out	\$88,708.00	\$91,266.00	\$91,011.00	\$96,728.00	\$5,717.00	6.28%
Total Expenditures	\$253,987.48	\$272,345.64	\$311,518.00	\$330,015.00	\$18,497.00	5.94%



Fund Balance



Fund balance is predicted to decrease as capital projects are completed.





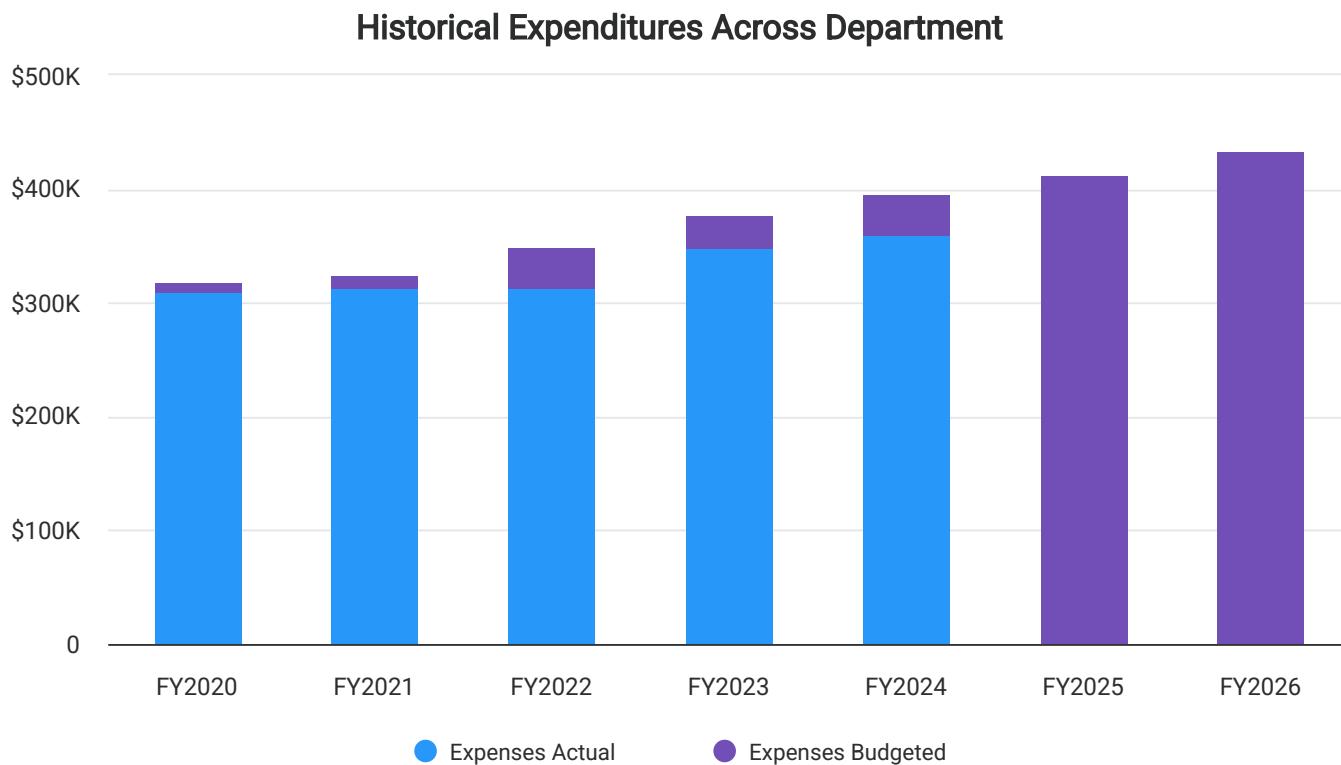
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Town Administrator/Select Board

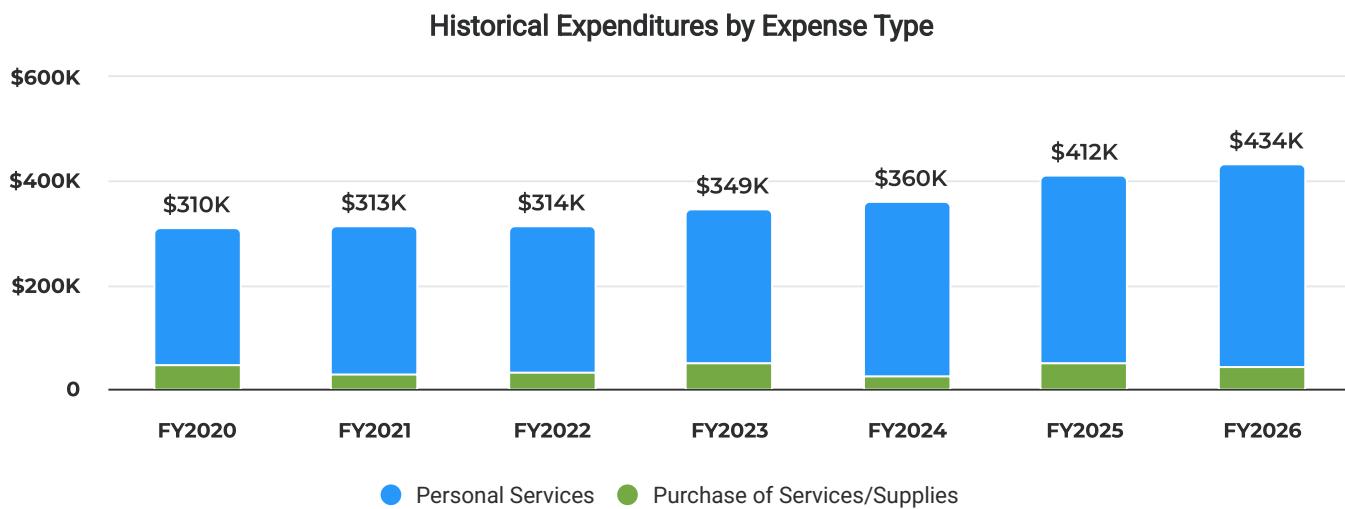
The Town Administrator is appointed by the five member Select Board and is the full-time Chief Administrative Officer of the Town as well as the Town's Chief Procurement Officer. The Town Administrator's Office oversees the day-to-day operations of the Town and represents the Select Board and Town at all federal, state, regional, and municipal meetings which affect the status and future of the Town. The Town Administrator's Office coordinates with the Finance Director to assemble and present the Annual Operating Budget and Capital Budget to the Select Board and Finance Committee. This office administers the adopted operating and capital budgets upon approval at Annual Town Meeting. 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.

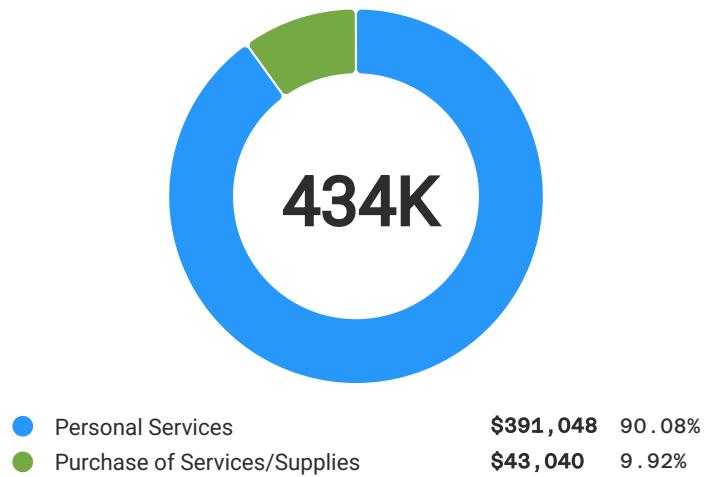
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

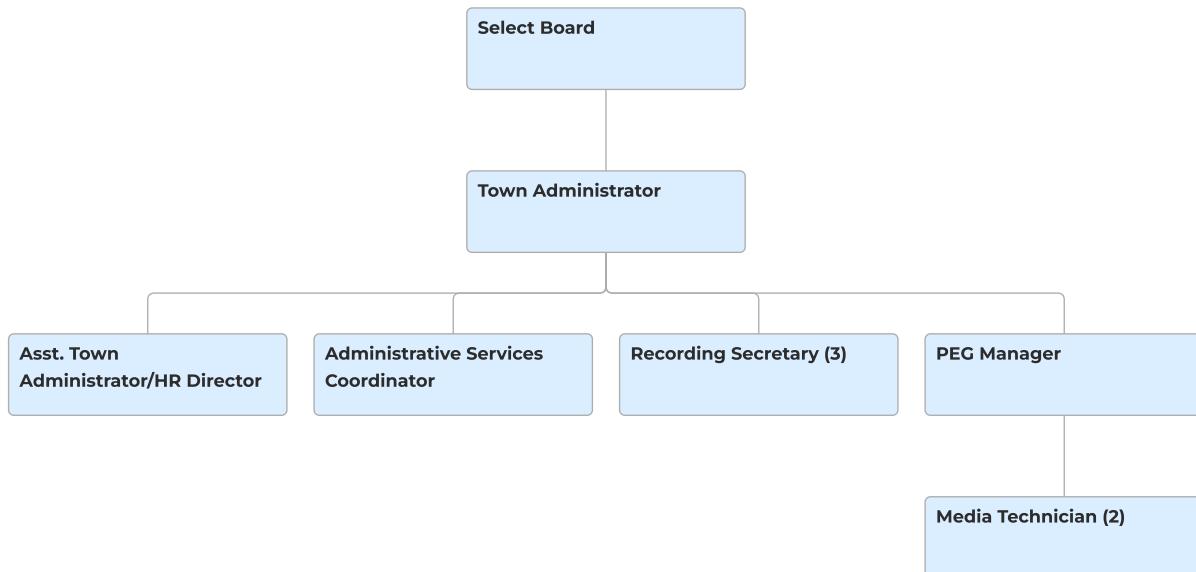
Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
SALARIES & WAGES	\$79,613	\$114,148	\$122,684	\$130,045	\$7,361	6.00%
DEPT. HEAD SALARY	\$181,985	\$184,682	\$195,000	\$212,000	\$17,000	8.72%
SELECT BOARD SALARIES	\$8,367	\$8,233	\$8,500	\$8,500	-	0.00%
PART TIME	\$29,343	\$29,360	\$36,078	\$40,503	\$4,425	12.27%
Total Personal Services	\$299,307	\$336,423	\$362,262	\$391,048	\$28,786	7.95%
Purchase of Services/Supplies						
ADVERTISING	\$2,172	\$1,224	\$3,000	\$1,500	-\$1,500	-50.00%
TRAINING AND EDUCATION	\$4,006	\$3,745	\$11,150	\$11,150	-	0.00%
POSTAGE	\$181	\$347	\$1,000	\$700	-\$300	-30.00%
COPIER/PRINTING	-	-	\$1,000	-	-\$1,000	-100.00%



Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
CONTRACTUAL SERVICES	\$27,303	\$2,197	\$12,000	\$9,500	-\$2,500	-20.83%
CENTRAL OFFICE SUPPLIES	\$4,864	\$4,045	\$3,000	\$4,000	\$1,000	33.33%
TRAVEL	\$6,540	\$7,125	\$6,000	\$6,000	-	0.00%
OPERATING SUPPLIES	-	-	\$750	-	-\$750	-100.00%
DUES, FEES, AND SUBSCRIPTIONS	\$4,335	\$5,325	\$11,635	\$10,190	-\$1,445	-12.42%
Total Purchase of Services/Supplies	\$49,400	\$24,009	\$49,535	\$43,040	-\$6,495	-13.11%
Total Expenditures	\$348,707	\$360,432	\$411,797	\$434,088	\$22,291	5.41%

Organizational Chart

Select Board/ Town Admin Organizational Chart



Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance +/(-)
Town Administrator/ Select Board	Town Administrator	1.00	1.00	1.00	1.00	0.00
	Assistant Town Administrator/HR					
	Director	1.00	1.00	1.00	1.00	0.00
	Administrative Services Coordinator	0.00	0.00	0.48	0.48	0.00
	Confidential Administrative Assistant	<u>0.48</u>	<u>0.48</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		Total	2.48	2.48	2.48	2.48
						0.00

Fiscal Year 2025 Accomplishments

Fiscal Year 2025 saw a number of accomplishments. As always, any and all successes over the past year can be directly attributed to the support of our outstanding staff who made many of these achievements possible, as well as the clear and concise policy guidance from our volunteer boards and committees.

On a high-level views, FY2025 Accomplishments Included:

A Memorial Hall Feasibility Study conducted through MassDevelopment

Securing a \$2,000,000 MassWorks Grant to mitigate the impact of the Villebridge Development at the former Angelica's Site

Working with impacted departments to address the August DPW fire and consequent rehabilitation

Engineering and appraisal of the Locust Street parcel

Collaborating with our DPW to get a multitude of projects through the procurement process, including the Boston St Sidewalk project and water looping initiatives on Essex/Debush and Liberty.

The successful passage of an Accessory Dwelling Unit Bylaw at the December Special Town Meeting

The Groundbreaking Ceremony for our new Municipal Campus (set for completion in FY26)



Performance Measures

Department: **Town Administrator**
Fiscal Year: **2026**

Metrics	FY 23 Actuals	FY 24 Actuals	FY 25 (through December)	FY26 Projected
Select Board Meetings	28	33	14	28
Appointment Certificates Processed	39	49	28	50
Liquor Licenses Processed	22	24	24	26
Common Victular Licences Processed	23	44	49	49



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

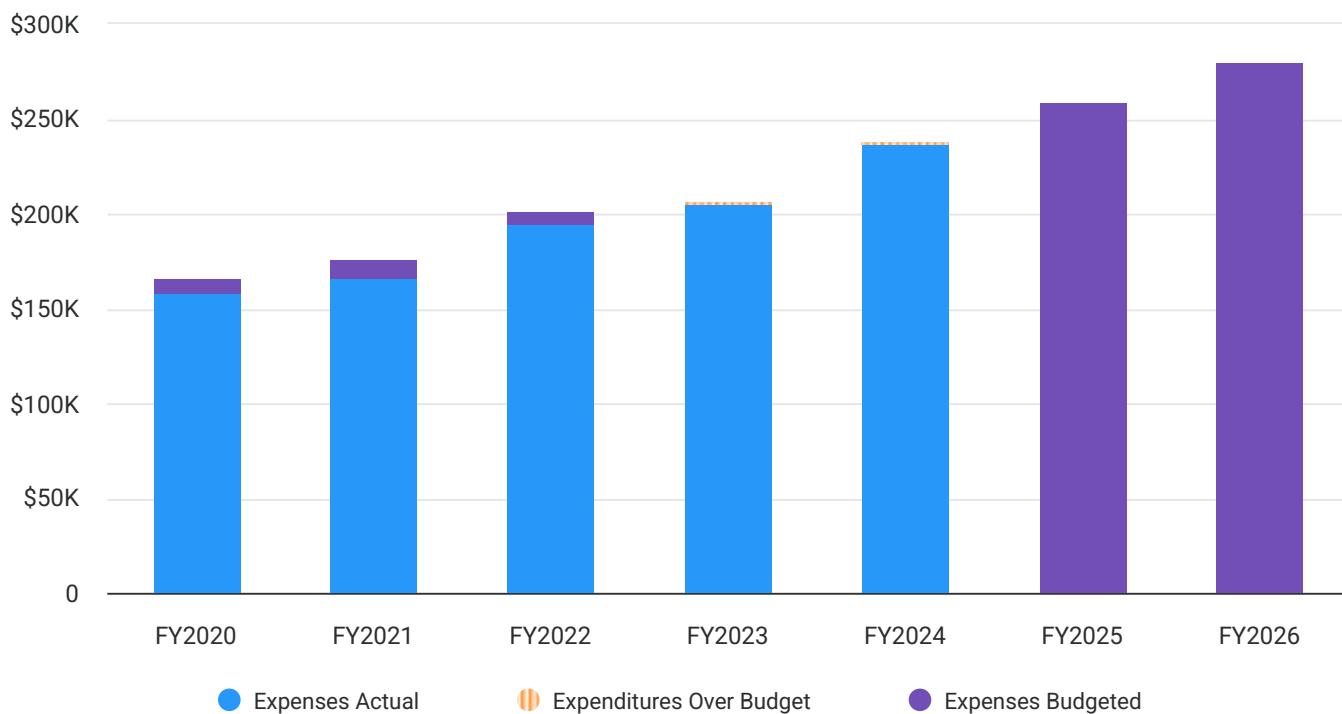
This office maintains a complete set of financial records for all town accounts, appropriations, and debts, prepares financial data, financial statements for the State, annual reports, Free Cash certification, Schedule A, official statements, supports the preparation of the Town Budget, and oversees insurance matters.

The Department manages the expenditures and revenues of all town and school funds, and 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 payable warrants.

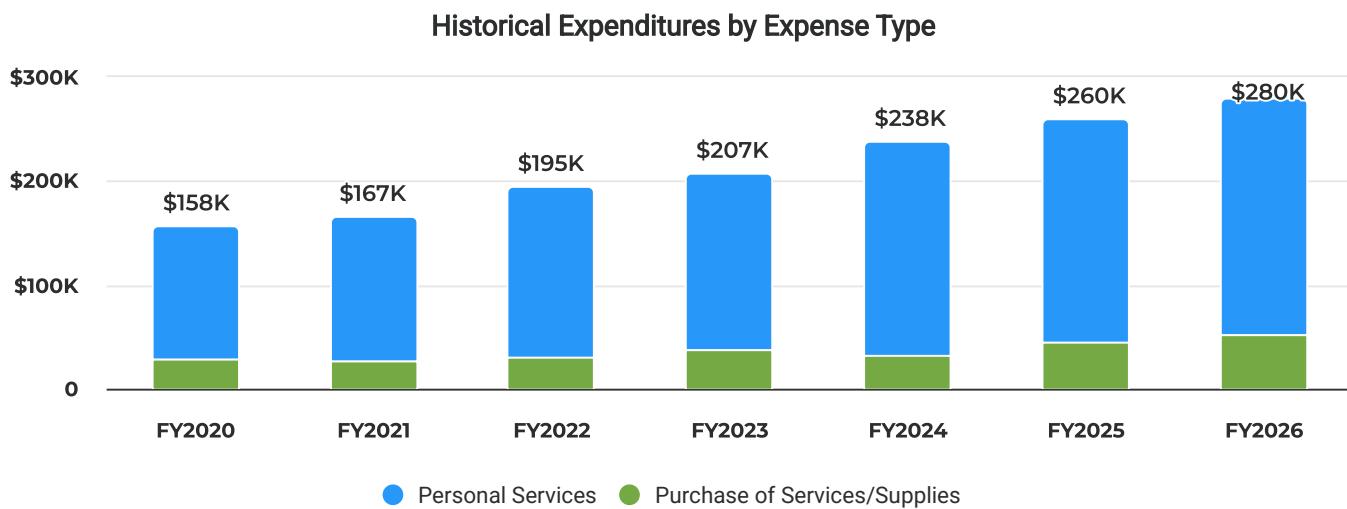
Expenditure Summary

Increases to the departmental budget are due to contractual obligations for salaries and wages.

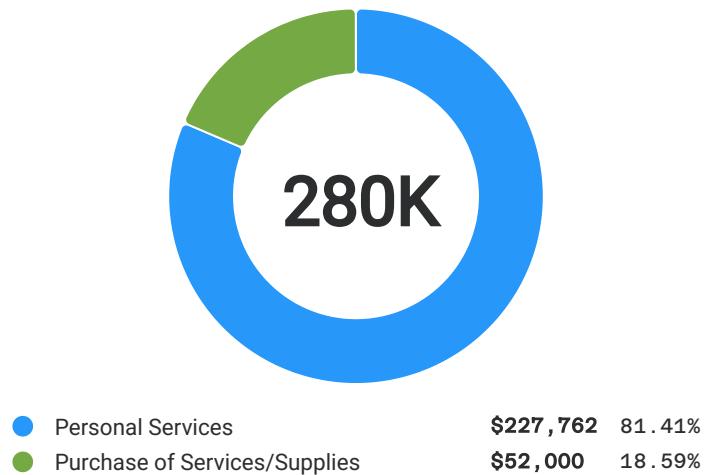
Historical Expenditures Across Department



Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

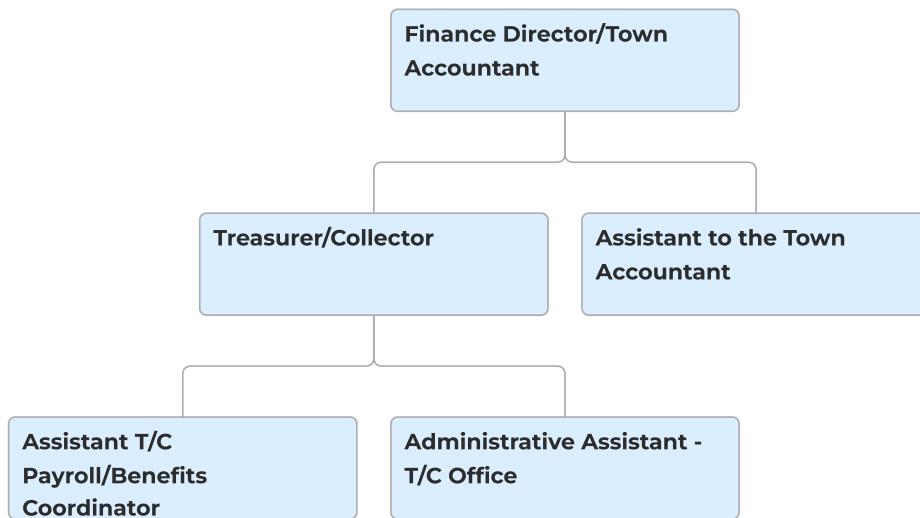
Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
SALARIES & WAGES	\$43,577	\$54,865	\$57,575	\$59,237	\$1,662	2.89%
DEPT. HEAD SALARY	\$125,157	\$150,000	\$157,500	\$168,525	\$11,025	7.00%
Total Personal Services	\$168,734	\$204,865	\$215,075	\$227,762	\$12,687	5.90%
Purchase of Services/Supplies						
AUDIT	\$32,100	\$25,000	\$33,000	\$43,000	\$10,000	30.30%
TRAINING AND EDUCATION	\$3,334	\$4,817	\$8,000	\$5,500	-\$2,500	-31.25%
POSTAGE	\$53	\$50	\$50	\$50	-	0.00%
OFFICE SUPPLIES	\$2,324	\$2,490	\$2,500	\$2,500	-	0.00%
DUES, FEES, AND SUBSCRIPTIONS	\$799	\$966	\$950	\$950	-	0.00%



Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Total Purchase of Services/Supplies	\$38,611	\$33,323	\$44,500	\$52,000	\$7,500	16.85%
Total Expenditures	\$207,345	\$238,188	\$259,575	\$279,762	\$20,187	7.78%

Organizational Chart

Finance Department Organizational Chart



Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance +/-)
Town Accountant	Finance Director/Town Accountant	1.00	1.00	1.00	1.00	0.00
	Assistant to the Town Accountant	<u>0.80</u>	<u>0.80</u>	<u>0.80</u>	<u>0.80</u>	<u>0.00</u>
	Total	1.80	1.80	1.80	1.80	0.00



Fiscal Year 2026 Goals & 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 year.
- With the help of the Assistant Town Administrator and Assistant Town Accountant, continue working with Town departments to utilize the MIIA rewards programs as well as MIIA grant programs to help cut down costs to the Town.
- Maintain the current year-end close schedule and prepare the balance sheet and all other supporting documents required to obtain Free Cash certification by September 30, 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, this is crucial as the obligation period comes to a close and the final spending of funds takes place.
- Continue 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.



Fiscal Year 2025 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 the earliest in over 10 years.
- Fieldwork for the Town's audit was completed in October 2024; the finalized document is delayed due to reports generated by third parties that need to be included in the financial statements
- Submitted the FY25 budget to the Government Finance Officer's Association (GFOA) for consideration of the Distinguished Budget award and successfully won the award for the fourth time.
- Successfully transitioned ClearGov into the latest version of both the operating budget module and the latest Digital Budget book.
- Submitted the fourth year of ARPA reporting to the Federal Government.
- Managed the accounting of the Municipal Facilities Project for the second year and performing monthly reconciliations of expenses.
- Worked with Town Departments to close out old special revenue funds that have been stagnant for several years.



Performance Measures



Board of Assessors

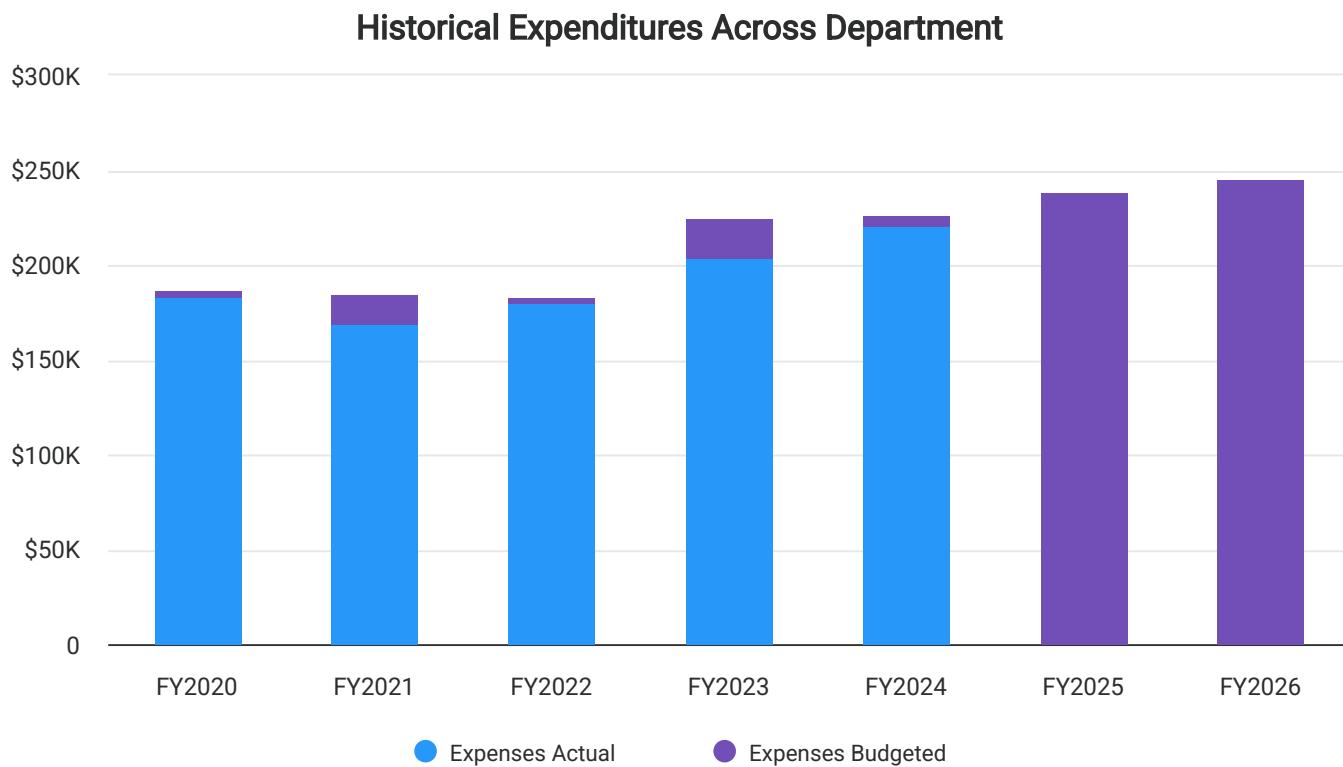
The mission of the Board of Assessors and its staff is to value Real and Personal Property in accordance with the laws of the Commonwealth of Massachusetts, administer exemption, abatement, and excise programs and assist taxpayers, as well as other town departments, in a courteous, innovative and fiscally responsible manner.

Some of the major responsibilities include:

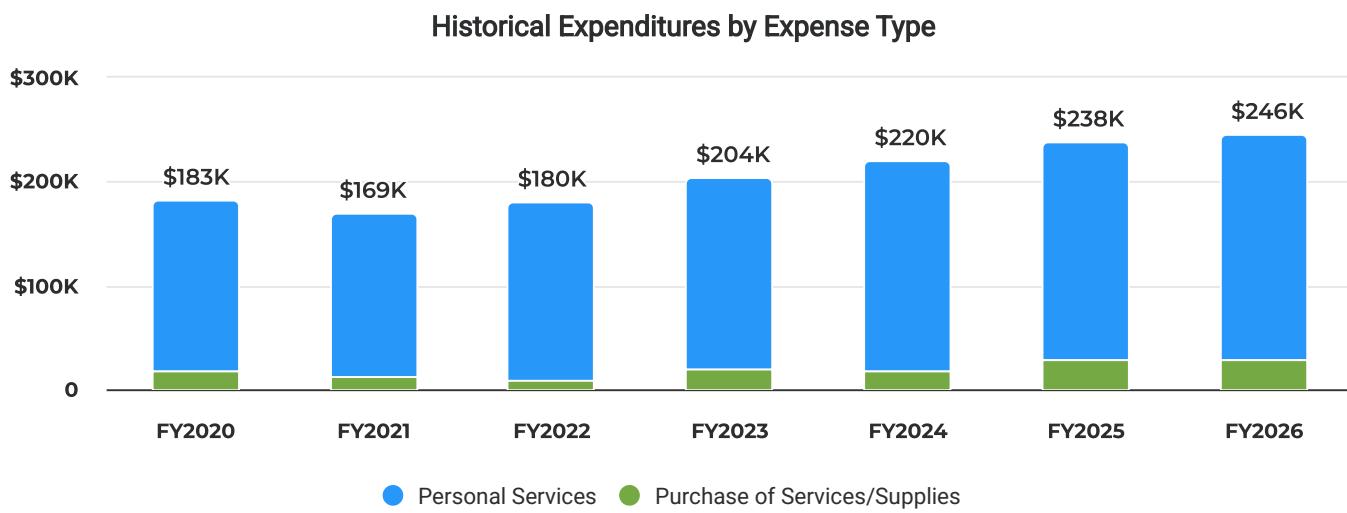
- Apply Assessment Administration practices to the appraisal of real and personal property and to maintain the level of assessment at its full and fair cash value as required by the laws of the Commonwealth of Massachusetts and Department of Revenue requirements.
- Develop and maintain accurate and historical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



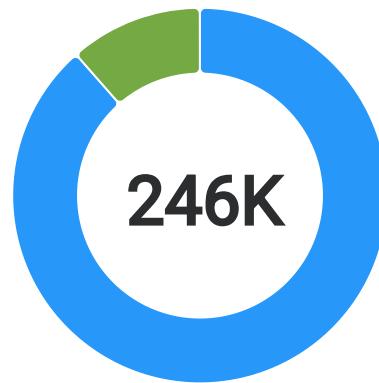
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



● Personal Services	\$217,419	88.53%
● Purchase of Services/Supplies	\$28,166	11.47%

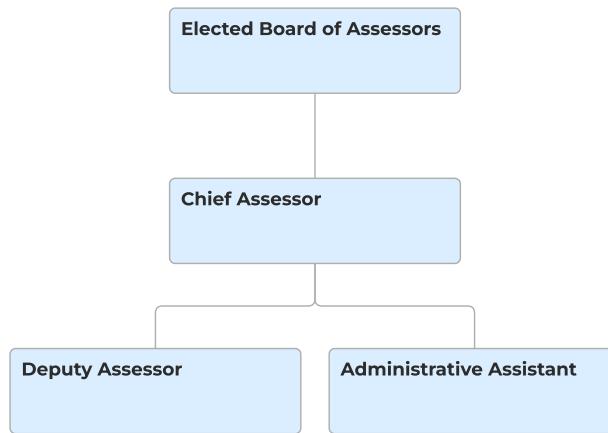
Expenditures by Expense Type

Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
SALARIES & WAGES	\$52,077	\$71,952	\$63,189	\$65,740	\$2,551	4.04%
DEPT. HEAD SALARY	\$107,014	\$109,925	\$113,103	\$117,669	\$4,566	4.04%
PART TIME	\$25,708	\$20,717	\$32,407	\$34,010	\$1,603	4.95%
Total Personal Services	\$184,799	\$202,594	\$208,699	\$217,419	\$8,720	4.18%
Purchase of Services/Supplies						
TRAINING AND EDUCATION	\$1,400	\$3,215	\$3,500	\$3,500	-	0.00%
POSTAGE	\$1,150	\$828	\$1,200	\$1,200	-	0.00%
CONTRACTUAL SERVICES	\$13,900	\$9,720	\$20,220	\$18,700	-\$1,520	-7.52%
OFFICE SUPPLIES	\$2,294	\$1,908	\$2,300	\$2,300	-	0.00%
TRAVEL	\$112	\$1,451	\$1,500	\$1,600	\$100	6.67%
DUES, FEES, AND SUBSCRIPTIONS	\$500	\$690	\$830	\$866	\$36	4.34%
Total Purchase of Services/Supplies	\$19,356	\$17,812	\$29,550	\$28,166	-\$1,384	-4.68%
Total Expenditures	\$204,155	\$220,406	\$238,249	\$245,585	\$7,336	3.08%



Organizational Chart

Board of Assessors Organizational Chart



Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance +/(-)
Board of Assessors	Chief Assessor	1.00	1.00	1.00	1.00	0.00
	Deputy Assessor	1.00	1.00	1.00	1.00	0.00
	Administrative Assistant	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.00</u>
	Total	2.45	2.45	2.45	2.45	0.00



Fiscal Year 2026 Goals & 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.

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.

Fiscal Year 2025 Accomplishments

Successful transition from Patriot 4.75 to the new platform Patriot AP5. The conversion went very well with some minor IT issues that delayed us for a few weeks. Other highlights were:

- Completion of Interim Adjustment of values.
- Maintenance of required cyclical inspections.
- Submitting and receiving a tax rate by November 21, 2024.
- Finalizing the third quarter tax bill file by December 17, 2024.



Performance Measures

Department:	Board of Assessors
Fiscal Year:	2026

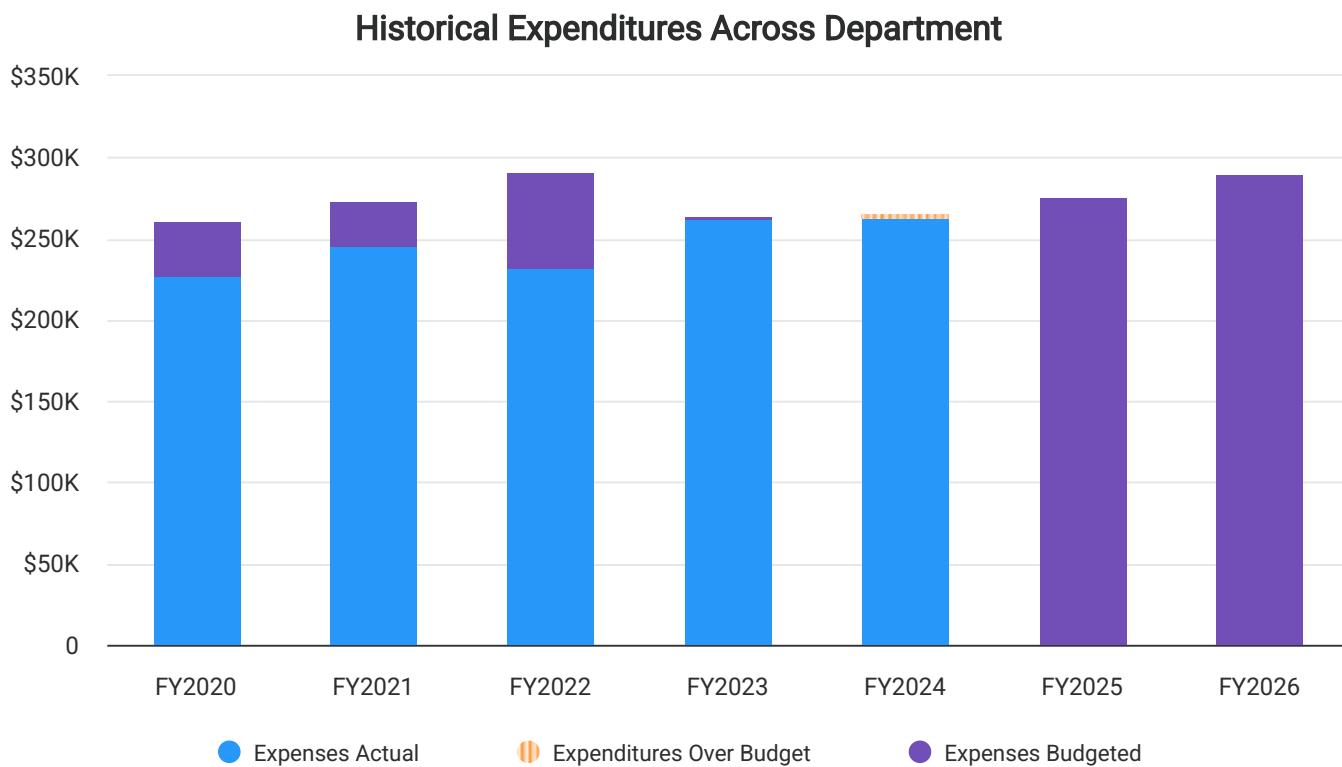
Metrics	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 (Projected)
Motor Vehicle Excise Bills Committed (Calendar Year)	11,513	11,405	11,616	11,700
Motor Vehicle Excise Bills Abated (Calendar year)	329	350	403	435
Property Transfers Reviewed	275	290	235	230
Exempt Property Returns Reviewed	16	16	16	16
Statutory Exemptions Granted	8	93	98	100
Abatement Applications Received/Reviewed	32	40	28	20
Appellate Tax Board Petitions filed and Reviewed	11	10	10	3
Building Permits Reviewed	526	518	271	121



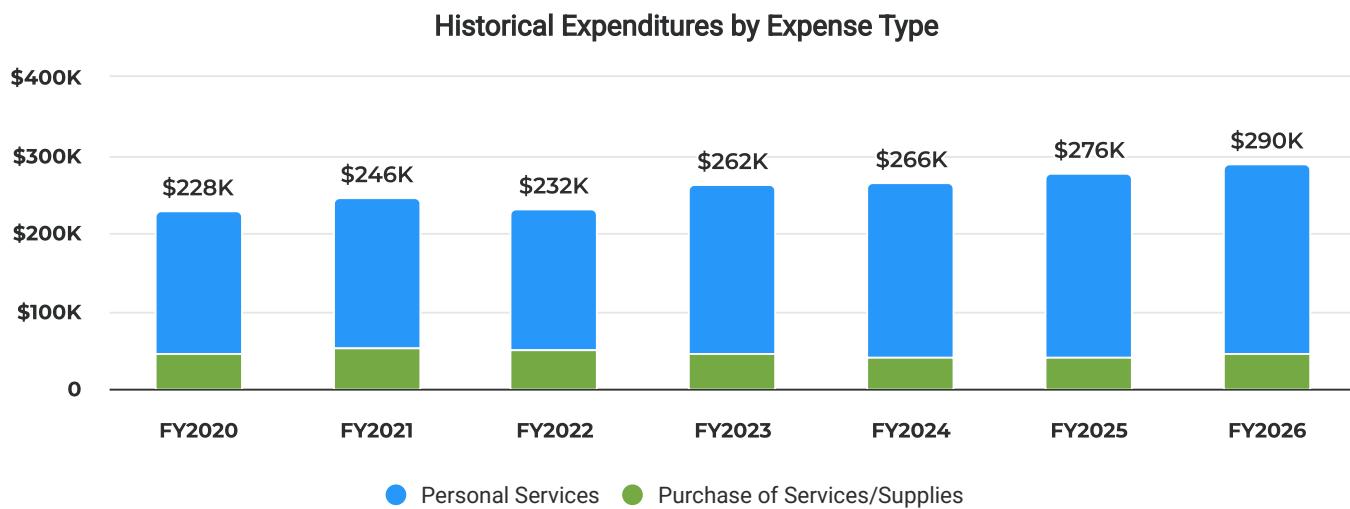
Treasurer/Collector

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.

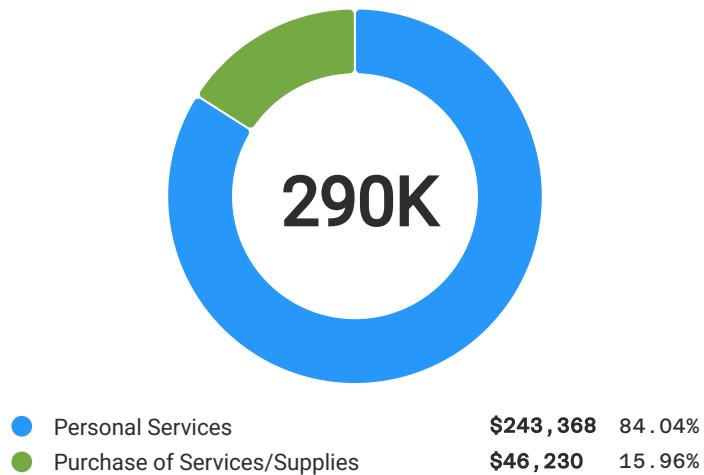
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

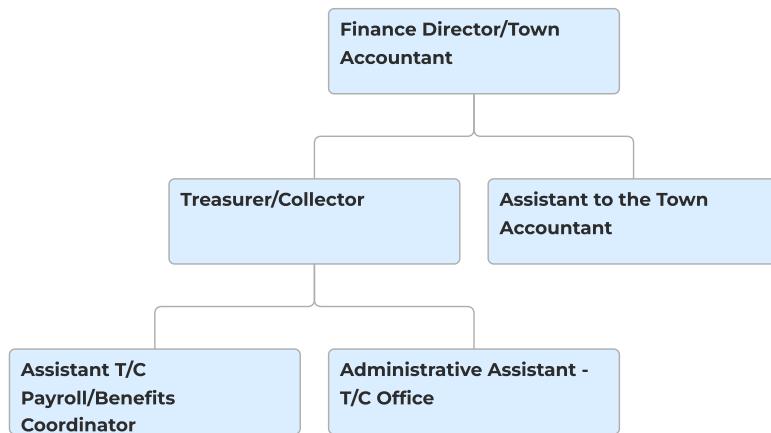
Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
SALARIES & WAGES	\$115,454	\$121,586	\$128,331	\$133,653	\$5,322	4.15%
DEPT. HEAD SALARY	\$101,306	\$104,080	\$107,064	\$109,715	\$2,651	2.48%
Total Personal Services	\$216,760	\$225,666	\$235,395	\$243,368	\$7,973	3.39%
Purchase of Services/Supplies						
TRAINING AND EDUCATION	\$1,292	\$385	\$2,200	\$2,200	-	0.00%
POSTAGE	\$28,209	\$28,714	\$25,770	\$29,480	\$3,710	14.40%
CONTRACTUAL SERVICES	\$8,782	\$2,886	\$2,100	\$3,000	\$900	42.86%
OFFICE SUPPLIES	\$3,844	\$2,770	\$4,500	\$4,500	-	0.00%
TRAVEL	-	\$2,010	\$1,750	\$2,500	\$750	42.86%



Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
DUES, FEES, AND SUBSCRIPTIONS	\$160	\$175	\$300	\$350	\$50	16.67%
TAX TITLE	\$771	-	-	-	-	-
CONTINUING DISCLOSURE FEES	\$2,500	\$3,000	\$4,200	\$4,200	-	0.00%
Total Purchase of Services/Supplies	\$45,558	\$39,938	\$40,820	\$46,230	\$5,410	13.25%
Total Expenditures	\$262,318	\$265,605	\$276,215	\$289,598	\$13,383	4.85%

Organizational Chart

Finance Department Organizational Chart



Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance +/-)
Treasurer/Collector	Treasurer/Collector	1.00	1.00	1.00	1.00	0.00
	Assistant Treasurer/Collector-					
	Payroll Benefits Coordinator	1.00	1.00	1.00	1.00	0.00
	Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
	Total	3.00	3.00	3.00	3.00	0.00



Fiscal Year 2026 Goals & Objectives

- Continue to move forward with City Hall Systems functions to make it an easier experience for Tax Payers as well as other departments that collect online payments.
- Work on new strategies for collection of past due taxes that are in-line with new Tax Title laws.
- Look for options for cost savings with increasing Health Insurance costs.
- Maintain an excellent credit rating.
- Get the best possible credit rate for upcoming Town-wide borrowings.

Fiscal Year 2025 Accomplishments

- Refined On-Boarding and Benefits Tracking for New and Existing Employees with Assistant Town Admin/HR.
- Implemented a more User-friendly Online payment system City Hall Systems for Real Estate, Personal Property and MVE, which will be going live on January 1st 2025.
- Sent out 1st round of collection letters for past due properties resulting in over \$100k in collection of past-due revenues and setup 5 payment plans so re-coup others.
- Secured significant increases in the town's Investment Income.

Performance Measures

Department:	Treasurer/Collector
Fiscal Year:	2026

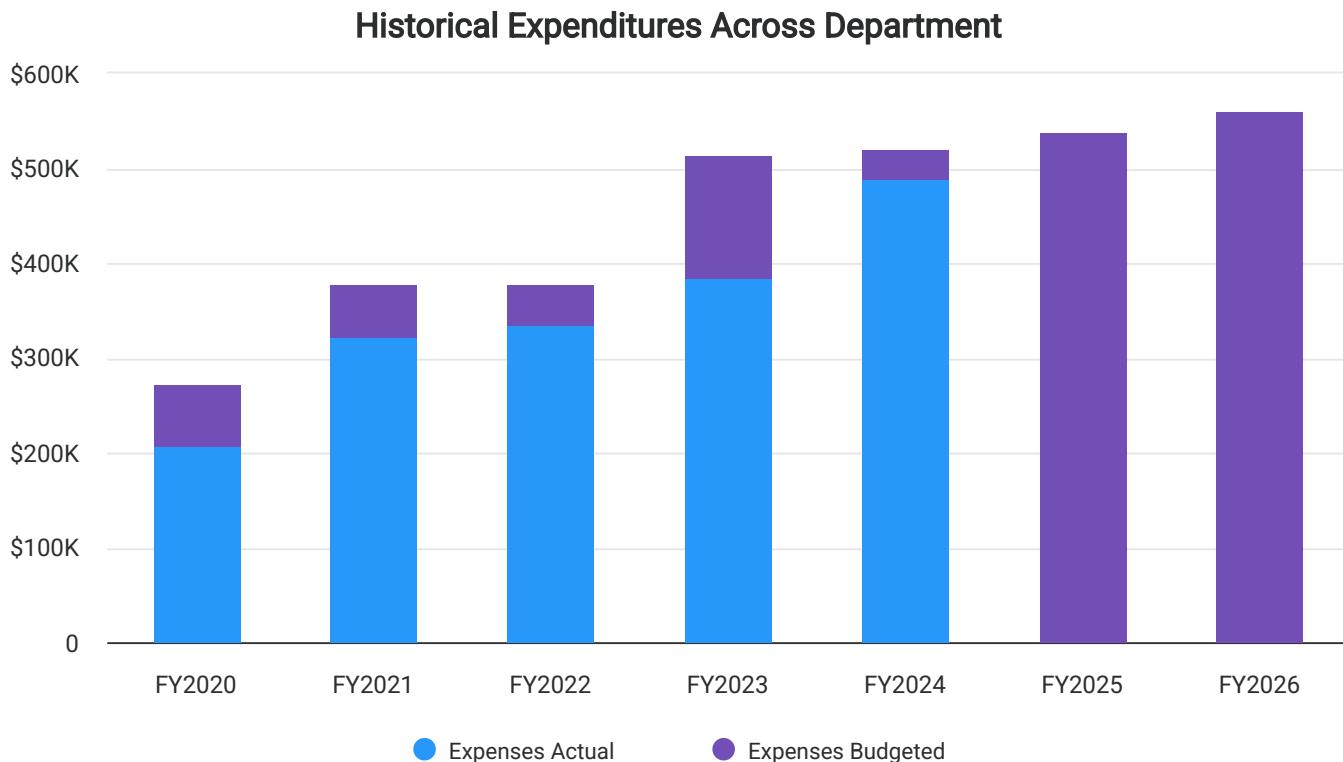
Metrics	FY 23 Actuals	FY 24 Actuals	FY 25 (through December)
Real Estate Bills Issued	16,024	16,060	12,069
Personal Property Tax Bills Issued	1,328	1,376	999
Motor Vehicle Excise Tax Bills Issued	11,671	11,612	11,879
Transfer Station Stickers Issued	2,252	2,291	2,001
Recycle Stickers Issued	209	189	184
Electronic Stickers Issued	200	214	33
Bulk Item Stickers Issued	325	360	39
W-2's Issued	276	N/A	n/a



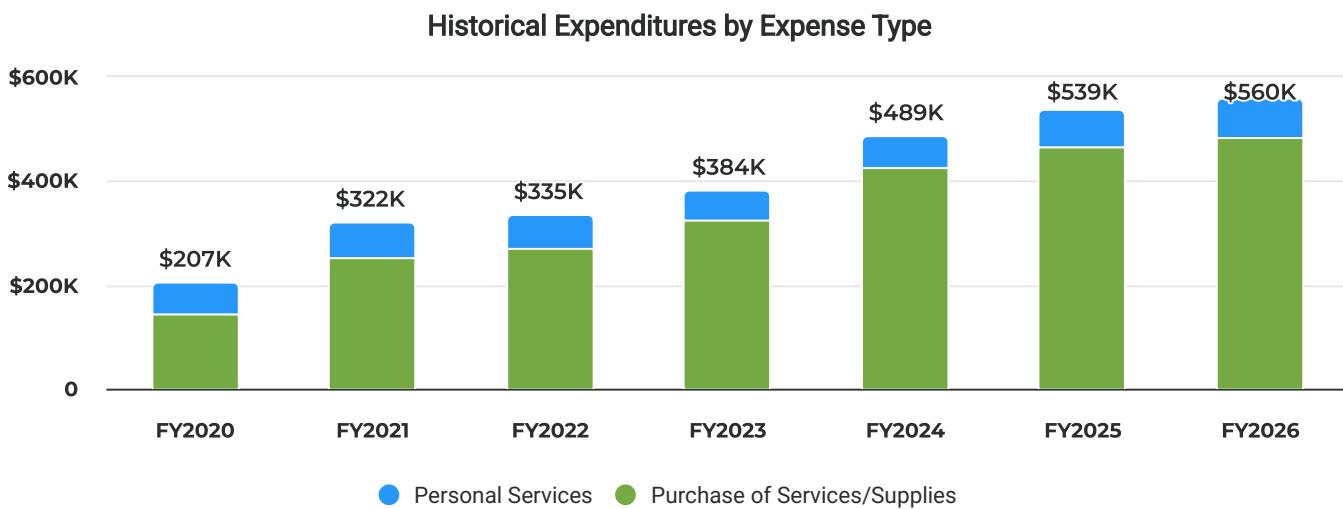
Management Information Systems

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 third year, this partnership has greatly enhanced the Towns' ability to shift from a reactive IT Management Model to a Strategic Management Model.

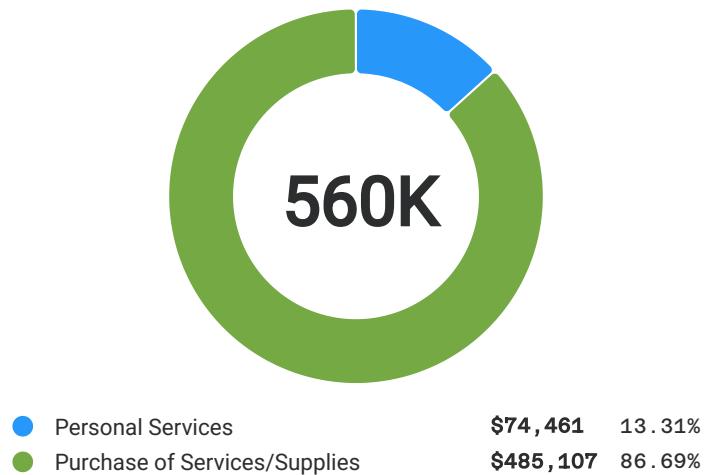
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
SALARIES & WAGES	\$766	-	-	-	-	-
PART TIME	\$59,488	\$63,271	\$73,070	\$74,461	\$1,391	1.90%
Total Personal Services	\$60,255	\$63,271	\$73,070	\$74,461	\$1,391	1.90%
Purchase of Services/Supplies						
CONSULTANT LEGAL	\$6,570	\$420	\$5,000	\$5,000	-	0.00%
TELEPHONE	\$65,106	\$65,378	\$53,789	\$51,567	-\$2,222	-4.13%
INTERNET	\$9,820	\$9,573	\$11,000	\$11,000	-	0.00%
CONTRACTUAL SERVICES	\$100,433	\$111,584	\$114,618	\$128,088	\$13,470	11.75%
CONT SERV - MUNIS	\$44,783	\$48,616	\$47,490	\$49,769	\$2,279	4.80%
CONT.SERV. - PEG	\$18,449	\$11,380	\$19,000	\$19,000	-	0.00%
CONT.SERV.- ASSESSOR	\$18,209	\$25,825	\$32,620	\$34,463	\$1,843	5.65%



Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
CONT.SERV. - POLICE	\$11,989	\$17,360	\$17,395	\$17,395	-	0.00%
INTER-MUNI AGMT W/DANVERS IT S	\$32,882	\$117,149	\$119,874	\$123,825	\$3,951	3.30%
TECHNOLOGY SUPPLIES	\$15,648	\$6,769	\$20,000	\$20,000	-	0.00%
PEG SUPPLIES	\$225	\$11,262	\$25,000	\$25,000	-	0.00%
Total Purchase of Services/Supplies	\$324,114	\$425,317	\$465,786	\$485,107	\$19,321	4.15%
Total Expenditures	\$384,368	\$488,587	\$538,856	\$559,568	\$20,712	3.84%



Town Clerk/Elections

Mission Statement

The Middleton Town Clerk's Office is dedicated to upholding the integrity of the Town's democratic process, maintaining and preserving public records, and acting in the best interests of the Town and the Commonwealth. Our mission is to provide efficient, innovative, and high-quality services in a fair and impartial manner to all.

As a central information hub for local government, the Town Clerk's Office serves as a resource for inquiries from the public as well as from other departments, boards, and committees. For new residents, we are often their first introduction to the connections and services our Town offers, and we take pride in welcoming both newcomers and lifelong residents with helpful information and resources.

We are committed to excellence in all that we do, continuously striving to perform at a high level and to earn the trust and respect of our community.

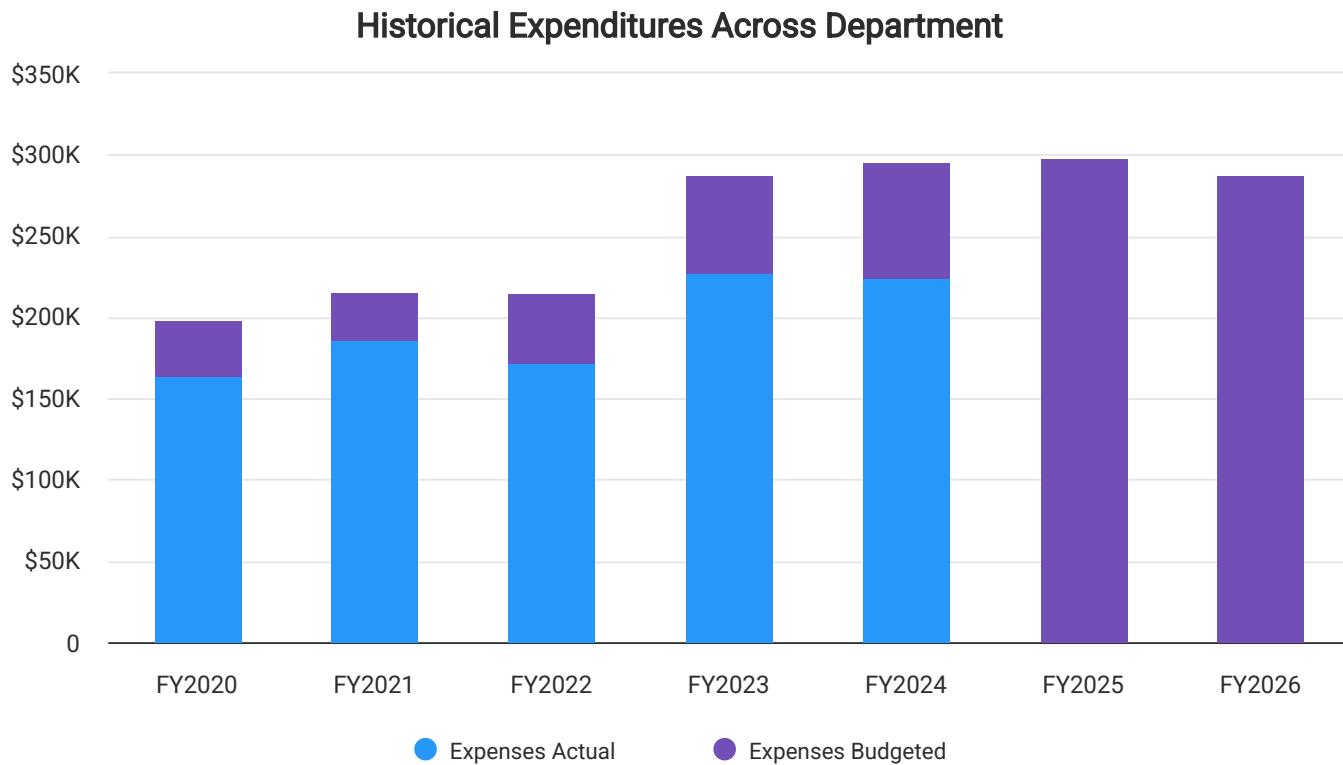
Programs and Services

The Town Clerk's Office is responsible for a wide range of functions, including accurately recording, maintaining, and issuing certified copies of vital records; conducting the Annual Town Census; efficiently issuing licenses and permits; administering election laws and overseeing local, state, and federal elections; recording Town Meeting minutes; and updating the Town Charter and General Bylaws in our "Code Book" and "ECode" database. Additionally, we manage the storage, retrieval, and proper disposal of Town records and provide guidance to town employees, officials, and the public on Open Meeting, Public Records, and Conflict of Interest laws.

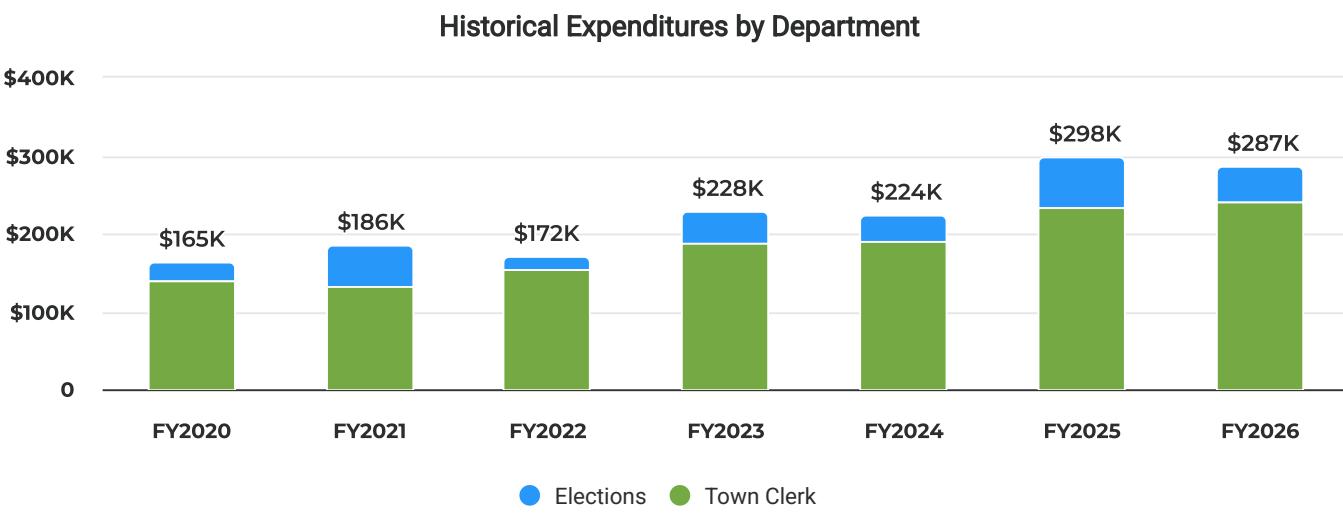
Our office is committed to continuously improving operations and enhancing services through efficient, effective, and customer-focused solutions. We strive to maintain a proactive, consistent, and responsible organization dedicated to meeting the needs of our community.



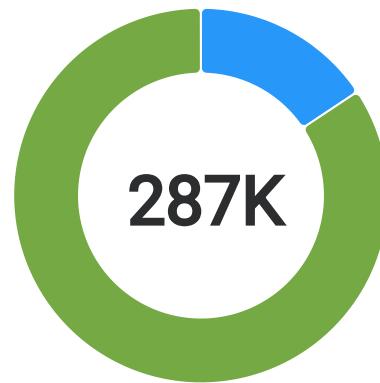
Expenditure Summary



Expenditures by Department



FY26 Expenditures by Department



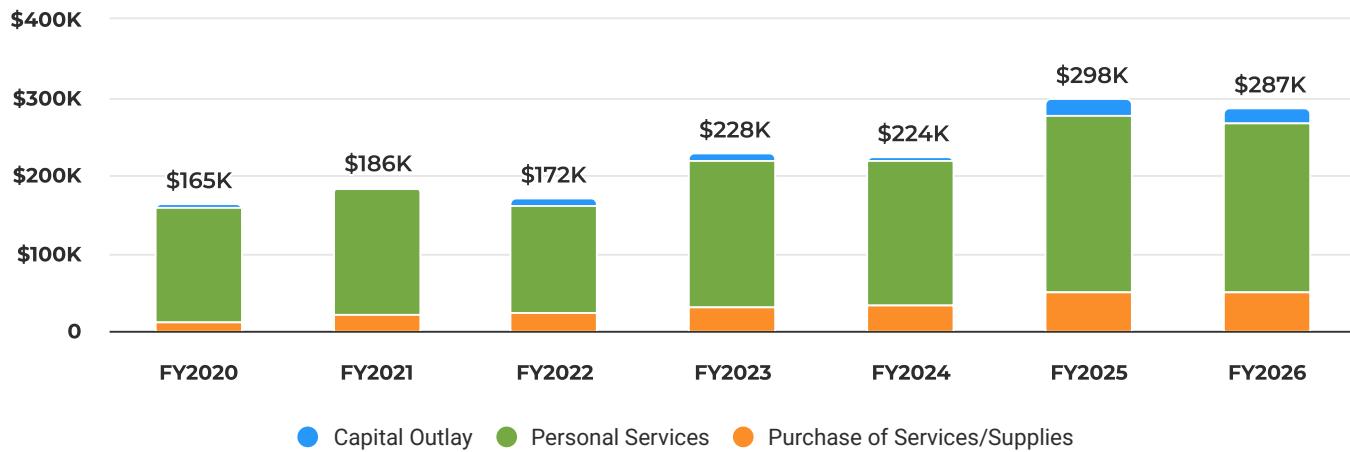
● Elections	\$44,995	15.67%
● Town Clerk	\$242,137	84.33%

Expenditures by Department

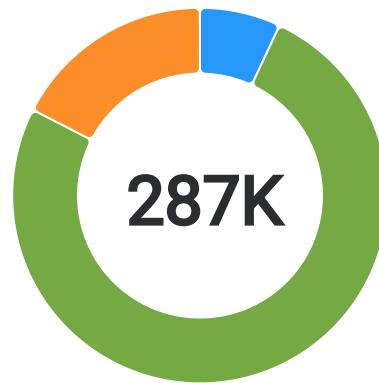
Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Town Clerk	\$188,637.94	\$189,608.81	\$233,330.00	\$242,137.00	\$8,807.00	3.77%
Elections	\$39,249.96	\$34,070.22	\$64,576.00	\$44,995.00	-\$19,581.00	-30.32%
Total Expenditures	\$227,887.90	\$223,679.03	\$297,906.00	\$287,132.00	-\$10,774.00	-3.62%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



● Capital Outlay	\$20,000	6.97%
● Personal Services	\$217,032	75.59%
● Purchase of Services/Supplies	\$50,100	17.45%

Expenditures by Expense Type

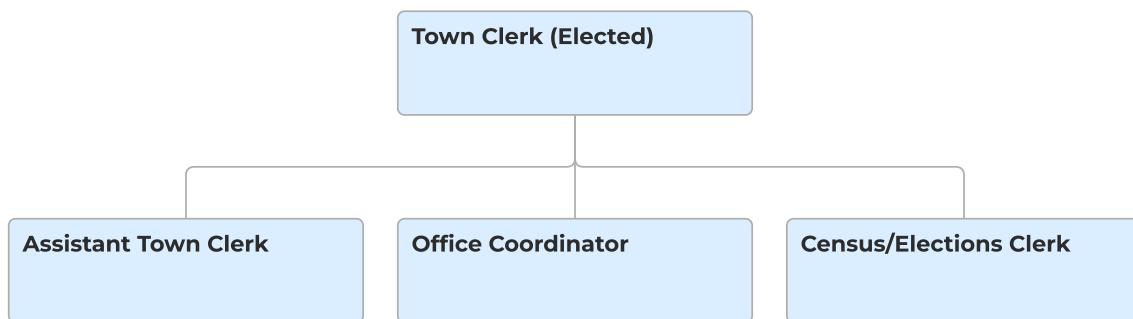
Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
SALARIES & WAGES	\$61,378	\$63,076	\$66,434	\$69,116	\$2,682	4.04%
DEPT. HEAD SALARY	\$99,400	\$103,532	\$108,171	\$111,957	\$3,786	3.50%
PART TIME	\$4,094	\$3,485	\$13,525	\$13,864	\$339	2.51%
SALARIES & WAGES	\$22,246	\$13,376	\$35,926	\$19,095	-\$16,831	-46.85%
PART TIME	\$27	\$2,205	\$3,000	\$3,000	-	0.00%
Total Personal Services	\$187,144	\$185,673	\$227,056	\$217,032	-\$10,024	-4.41%
Purchase of Services/Supplies						
TRAINING AND EDUCATION	\$410	\$1,747	\$3,000	\$3,000	-	0.00%
POSTAGE	\$4,936	\$4,091	\$4,500	\$4,500	-	0.00%
COPIER/PRINTING	\$780	\$1,076	\$1,500	\$1,500	-	0.00%
CONTRACTUAL SERVICES	\$6,847	\$6,847	\$10,800	\$12,500	\$1,700	15.74%
OFFICE SUPPLIES	\$1,331	\$1,242	\$1,500	\$1,700	\$200	13.33%
OPERATING SUPPLIES	-	\$938	\$3,000	\$3,000	-	0.00%
DUES,FEES, AND SUBSCRIPTIONS	\$355	\$325	\$900	\$1,000	\$100	11.11%
CONSULTANT OTHER	\$3,634	\$2,818	\$5,800	\$2,500	-\$3,300	-56.90%
STREET LISTING	\$2,500	\$5,000	\$5,000	\$6,000	\$1,000	20.00%
COPIER/PRINTING	\$4,949	\$5,968	\$6,000	\$6,000	-	0.00%
CONTRACTUAL SERVICES	\$2,800	\$3,200	\$4,550	\$4,900	\$350	7.69%
OFFICE SUPPLIES	\$1,528	\$272	\$2,500	\$2,500	-	0.00%
LUNCHES	\$1,566	\$1,232	\$1,800	\$1,000	-\$800	-44.44%
Total Purchase of Services/Supplies	\$31,636	\$34,756	\$50,850	\$50,100	-\$750	-1.47%
Capital Outlay						
CAPITAL	\$9,108	\$3,250	\$20,000	\$20,000	-	0.00%



Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Total Capital Outlay	\$9,108	\$3,250	\$20,000	\$20,000	-	0.00%
Total Expenditures	\$227,888	\$223,679	\$297,906	\$287,132	-\$10,774	-3.62%

Organizational Chart

Town Clerk/Elections Organization Chart



Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance +/(-)
Town Clerk/Elections	Town Clerk	1.00	1.00	1.00	1.00	0.00
	Assistant Town Clerk	1.00	1.00	1.00	1.00	0.00
	Office Coordinator	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total	2.00	2.00	2.00	2.00	0.00



Fiscal Year 2026 Goals & Objectives

1. Compliance with State Mandates

Adhere to all mandates issued by the State of Massachusetts, ensuring ongoing compliance throughout FY26.

2. Commitment to High-Quality Service

Maintain exceptional service to residents while providing support to departments, boards, and committees as needed.

3. Professional Development and Certification

To stay current and maintain certification as Certified Massachusetts Municipal Clerks, we will continue attending educational sessions offered by the Massachusetts Town Clerk's Association, North Shore City & Town Clerk's Association, New England Town Clerk's Association, and the International Institute of Municipal Clerks.

4. Refinement of Early Voting Policies

Enhance Early Voting policies and procedures by reviewing local and statewide experiences in collaboration with Clerks from the North Shore City & Town Clerks Association and the Massachusetts Town Clerk's Association. These shared insights will help develop more effective processes for future elections.

5. Streamlining Document Workflows

Improve the electronic workflow of documents from development departments such as Planning, Building, and the Board of Appeals. Transitioning from paper to electronic formats will streamline reviews and comments, reduce paper storage needs, and enhance efficiency while adhering to all applicable laws and regulations.

6. Public Records Law Updates

Continue implementing and refining policies and procedures in response to updates to the Public Records Law.

7. Compliance with Open Meeting Law

Ensure all meeting notices, agendas, and minutes comply with the Open Meeting Law. Notices and agendas will continue to be posted on the Town bulletin board and website's Public Meeting calendar.

8. Ethics Compliance Oversight

As the Town's Ethics Liaison, our office will distribute the annual Ethics Summary and ensure that all employees, board members, and committee members complete the State's Conflict of Interest online training every two years.

9. Improved Board and Commission Appointments

Expand the use of our tracking program for board and commission appointments. This system improves the Town's compliance with Conflict of Interest and Open Meeting Laws while streamlining the appointment process for the Town Administrator's Office.

10. Increased Use of Digital Forms

Enhance the availability of online and in-house electronic forms to simplify processes and adopt modern technologies that meet the needs of the Town.

11. Enhanced Online Engagement

Strengthen management of the Town Clerk's page on the Town's website and grow civic engagement through the Town Clerk's Facebook page. This platform provides 24/7 access to important information and fosters communication with the community.

12. Election Modernization

Build on our efforts to modernize elections by utilizing new voting tabulators and expanding the use of electronic poll books, with plans to maximize the potential of all voting equipment.



13. Preservation of Historical Records

Continued use of Community Preservation Funds to digitize historical records. This initiative reduces handling of fragile record books, ensuring their preservation while providing broader digital access.

14. Administration of Oaths

Continue serving as "Commissioners to Qualify" under the Governor's Office, administering the Oath of Office to individuals appointed as Notaries Public or Justices of the Peace in Massachusetts.



Fiscal Year 2025 Accomplishments

Prepared for and successfully administered the following major civic events:

- **March 5, 2024:** Presidential Primary Election
- **May 14, 2024:** Annual Town Meeting
- **May 21, 2024:** Annual Town Election
- **September 3, 2024:** State Primary Election
- **November 5, 2024:** State Election
- **December 12, 2024:** Special Town Meeting

Throughout the 2024 election season, we facilitated multiple weeks of early voting to accommodate residents and increase accessibility.

Innovations and Collaboration in Elections

For elections, we continued implementing numerous process improvements to enhance convenience for our residents. These included:

- Mail-In Voting
- In-Person Early Voting
- Online Voter Registration
- Regular updates to our Town's website and Facebook pages

We maintained collaborative efforts with the following departments and organizations to ensure smooth operations and community support:

- School Department
- Department of Public Works
- Middleton Electric Light Department
- Flint Public Library
- Town Administrator's Office
- Police and Fire Departments

Annual Census and Licensing

We successfully completed the 2024 Annual Census/Street Listing and Dog Licensing season and have initiated preparations for the 2025 cycle. These processes are crucial for maintaining accurate records and fostering community engagement.

Record Management

To prepare for upcoming elections and town meetings, we undertook an in-depth review of voter registrations. Additionally, we continued the digitization and indexing of Town Clerk's Office records using the Laserfiche software implemented in 2019.

Public Records Requests



As the Records Access Officer for the Town, we processed over three hundred public records requests, ensuring timely and transparent responses in compliance with legal standards.

Commitment to Excellence

Our ongoing goal is to ensure that all operations run efficiently, smoothly, and in strict accordance with the law, thereby enhancing service to the community and fostering trust in local governance.

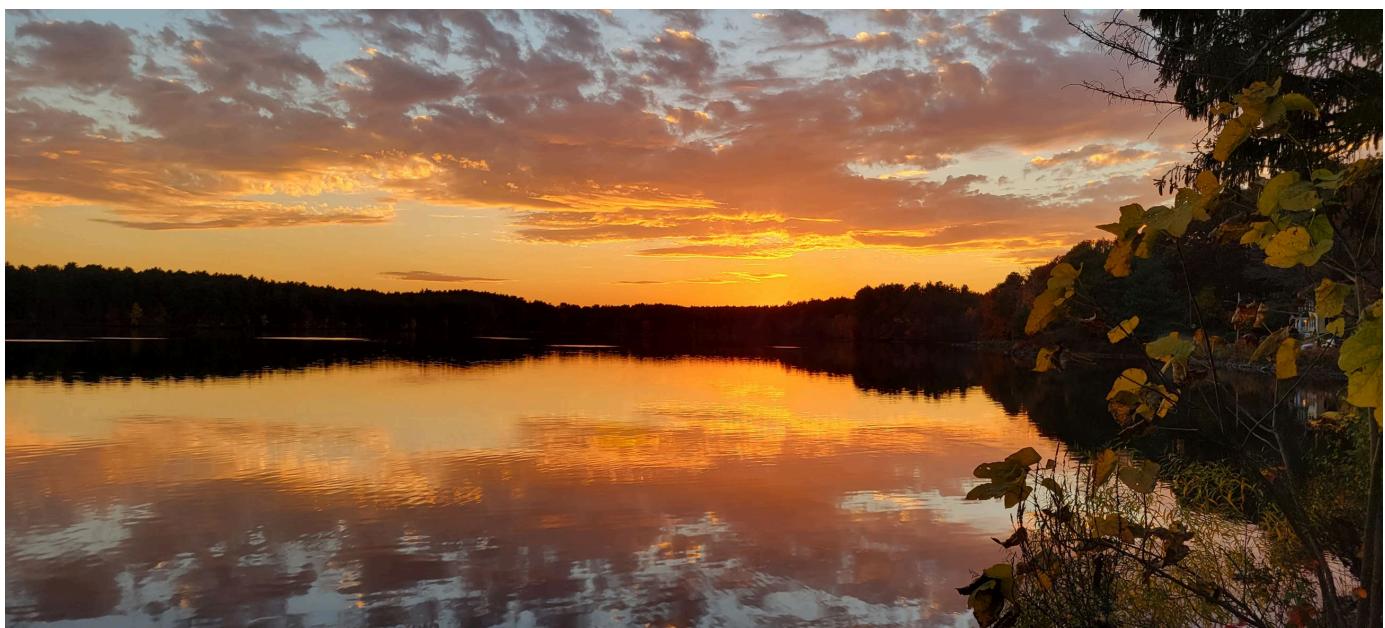


Conservation Commission

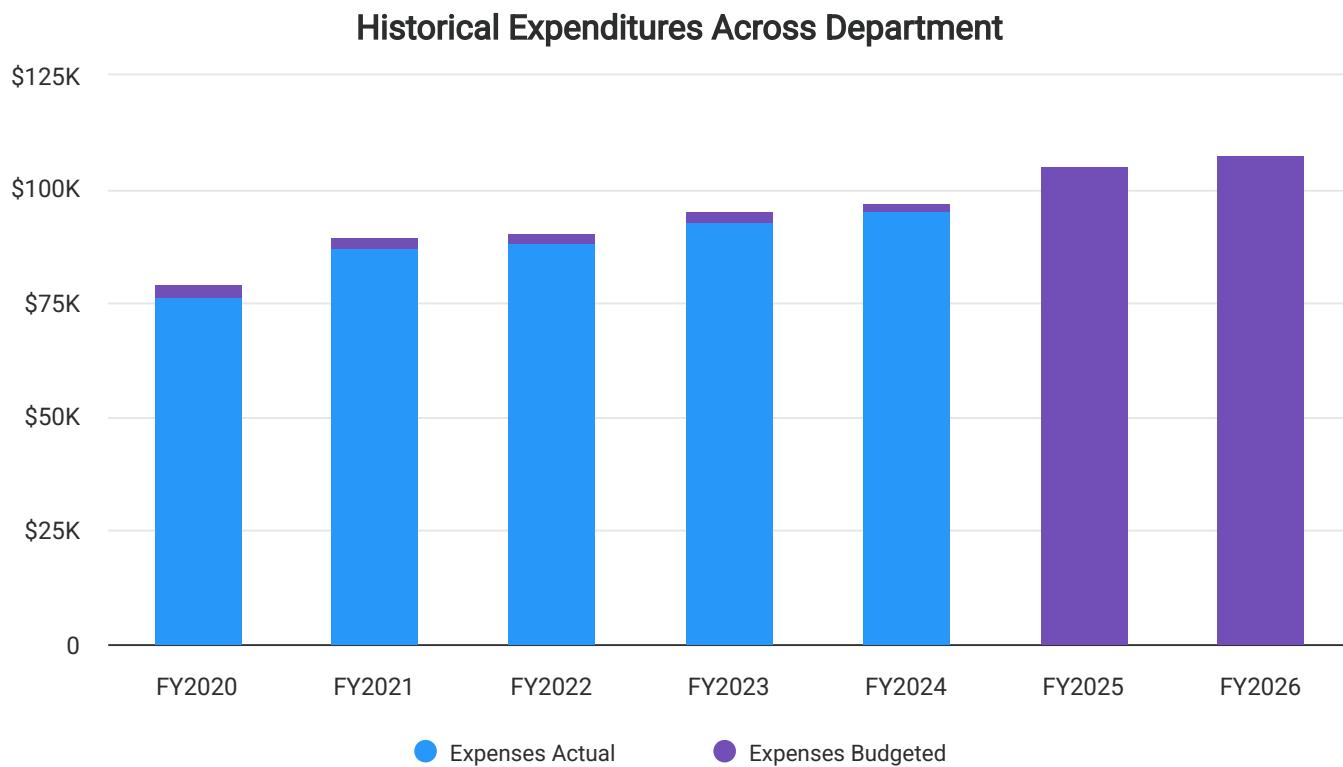
The Conservation Commission oversees the administration of the Massachusetts Wetlands Protection Act (WPA) to safeguard both private and public water supplies, groundwater resources, flood control, storm damage prevention, pollution mitigation, and the preservation of fisheries and wildlife habitats within the Town of Middleton. The Commission reviews all proposed projects within 100 feet of wetlands and within 200 feet of the Ipswich River and other perennial streams.

The Town is home to over 2,000 acres of land protected by a collaborative effort among local, state, federal, and nonprofit entities, including the Town of Middleton, the Massachusetts Department of Agriculture, the Town of Danvers, New England Forestry, and the Essex County Greenbelt Association. Approximately 25% (approximately 500 acres) of this protected land is under the stewardship of the Middleton Conservation Commission.

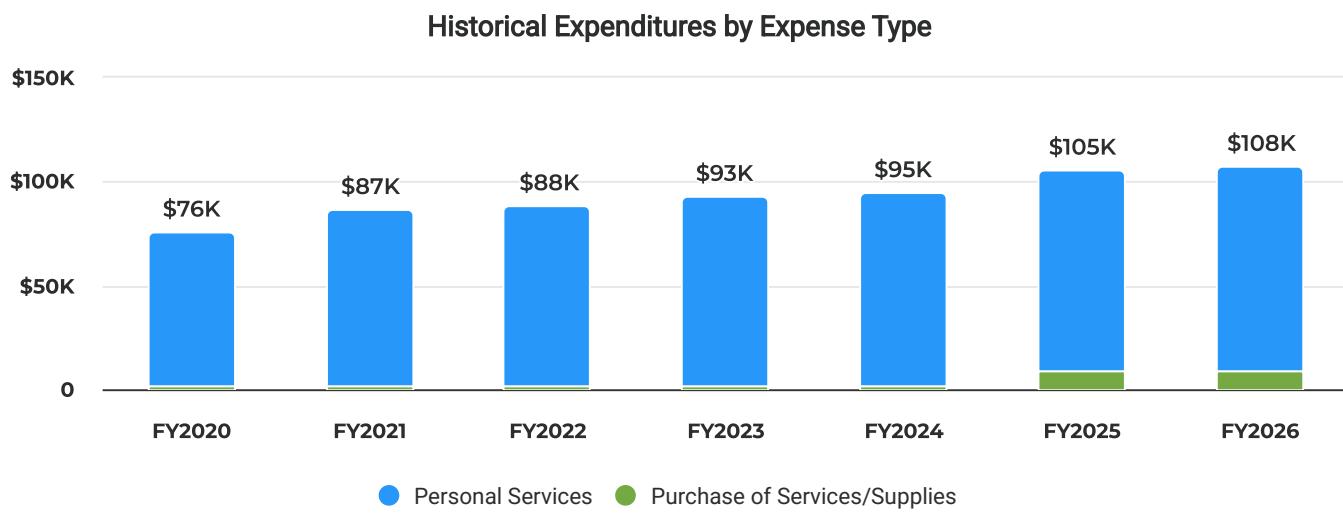
In addition to its traditional role in wetland and land protection, the Conservation Department also leads the implementation of the Town's stormwater management requirements in accordance with the Middleton Stormwater Management Bylaw and the United States Environmental Protection Agency's Municipal Separate Storm Sewer Systems (MS4) permit.



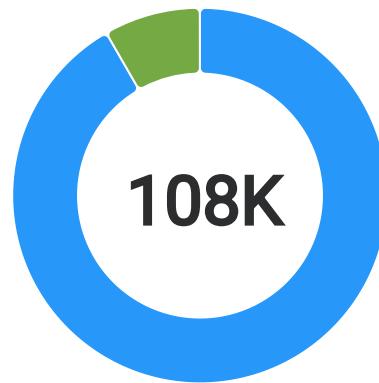
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



● Personal Services	\$98,674	91.68%
● Purchase of Services/Supplies	\$8,950	8.32%

Expenditures by Expense Type

Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
SALARIES & WAGES	\$91,173	\$93,559	\$96,268	\$98,674	\$2,406	2.50%
Total Personal Services						
	\$91,173	\$93,559	\$96,268	\$98,674	\$2,406	2.50%
Purchase of Services/Supplies						
ADVERTISING	\$215	\$150	\$150	\$150	-	0.00%
TRAINING AND EDUCATION	\$25	\$95	\$1,000	\$1,000	-	0.00%
POSTAGE	\$120	\$150	\$100	\$100	-	0.00%
COPIER/PRINTING	-	-	\$200	\$200	-	0.00%
CONTRACTUAL SERVICES	-	\$76	\$5,300	\$5,300	-	0.00%
OFFICE/OPERATING SUPPLIES	\$195	\$357	\$900	\$900	-	0.00%
TRAVEL	\$163	\$232	\$400	\$300	-\$100	-25.00%
OPERATING SUPPLIES	\$300	-	-	-	-	-
DUES,FEES, AND SUBSCRIPTIONS	\$732	\$700	\$1,000	\$1,000	-	0.00%
Total Purchase of Services/Supplies						
	\$1,751	\$1,760	\$9,050	\$8,950	-\$100	-1.10%
Total Expenditures						
	\$92,923	\$95,319	\$105,318	\$107,624	\$2,306	2.19%



Organizational Chart

Conservation Organizational Chart



Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance +/(-)
Conservation Commission	Conservation Agent	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
	Total	1.00	1.00	1.00	1.00	0.00

Fiscal Year 2026 Goals & Objectives

- 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, training initiatives, and maintenance updates.
- Finalize and implement updated stormwater management process for the Town.
- Work with the Middleton Rail Trail Alliance to identify opportunities to improve and expand the Middleton Rail Trail.



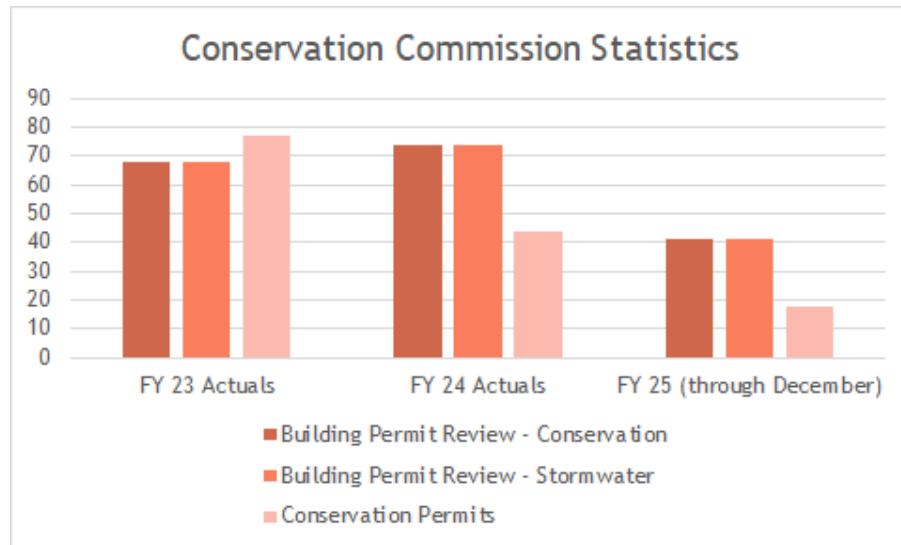
Fiscal Year 2025 Accomplishments

- Developed an open space/town-owned land directory to provide residents and visitors information about recreational opportunities in the Town of Middleton. The guide includes information about playgrounds and fields, kayak/canoe launches, the Middleton Rail Trail and hiking opportunities throughout the Town. The directory is available in the Conservation section of the Town's website, under 'Open Space and Recreation'.
- The Conservation Department undertook an effort to update Middleton's stormwater permitting process, in coordination with the Town Planner, Superintendent of Public Works and Building Commissioner. The update is intended to streamline the process and allow the Town to meet changing development needs.
- Managed the review and approval process for the forthcoming Middleton Municipal Complex stormwater management system.
- Conducted bald eagle monitoring and reporting in compliance with the Town's Bald Eagle Incidental Take permit associated with the Municipal Complex project.
- Completed digitization of 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.
-



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Performance Measures



Department: Conservation Commission
Fiscal Year: FY26

Metrics	FY 23 Actuals	FY 24 Actuals	FY 25 (through December)
Building Permit Review - Conservation	68	74	41
Building Permit Review - Stormwater	68	74	41
Conservation Permits	77	44	18

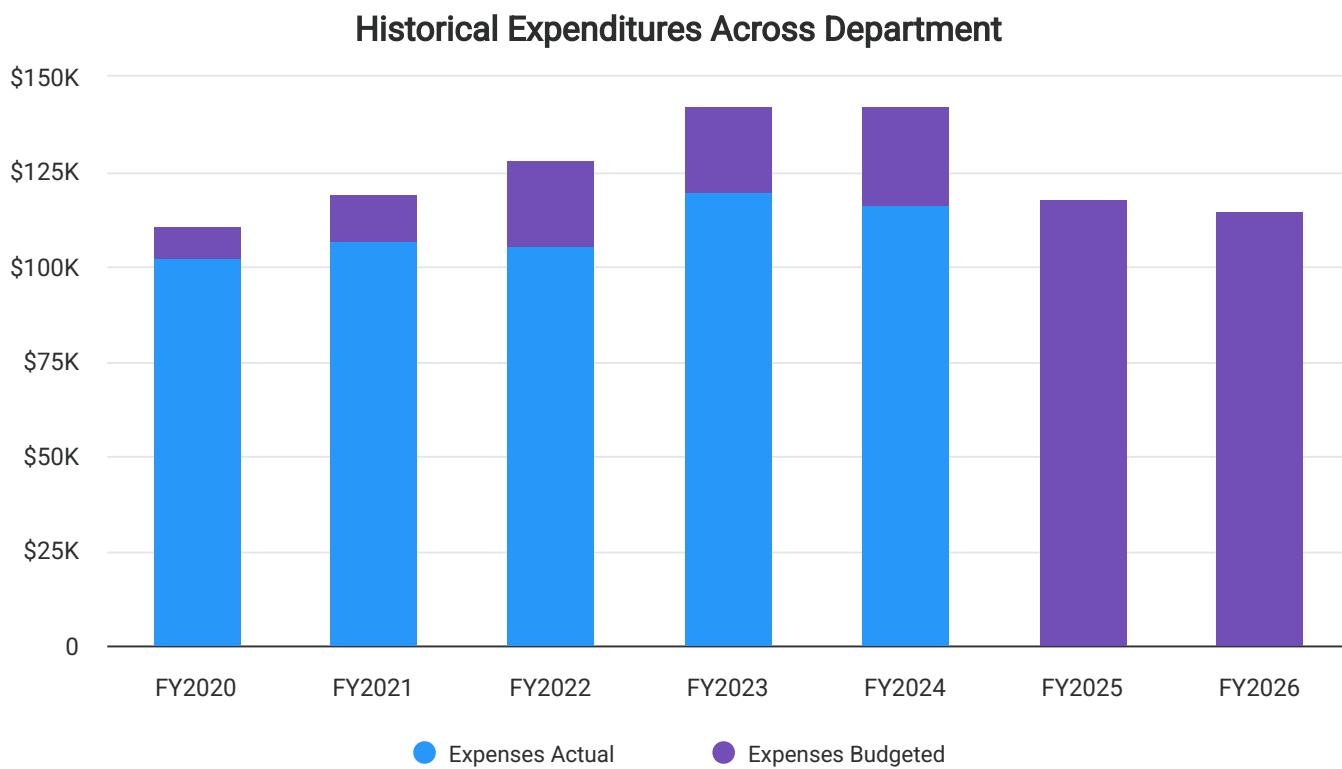


Planning Department

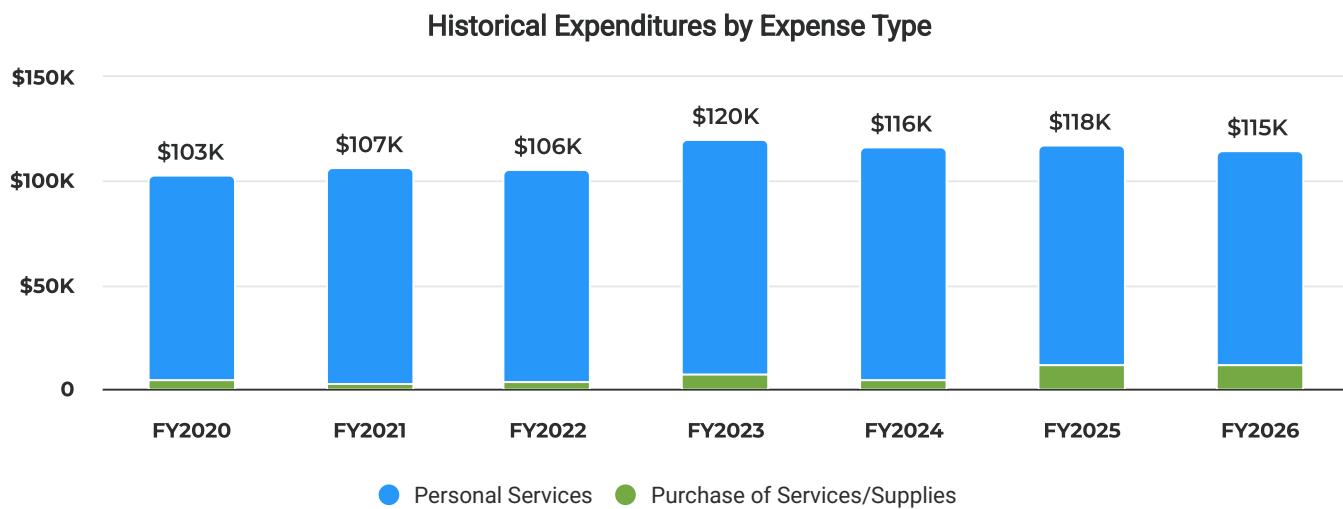
The Planning Department is responsible for coordinating the Town's planning activities and providing staff support to the Planning Board, Zoning Board of Appeals, and Master Plan Committee.

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, Health Department, Building Department, Department of Public Works, and Conservation Commission.

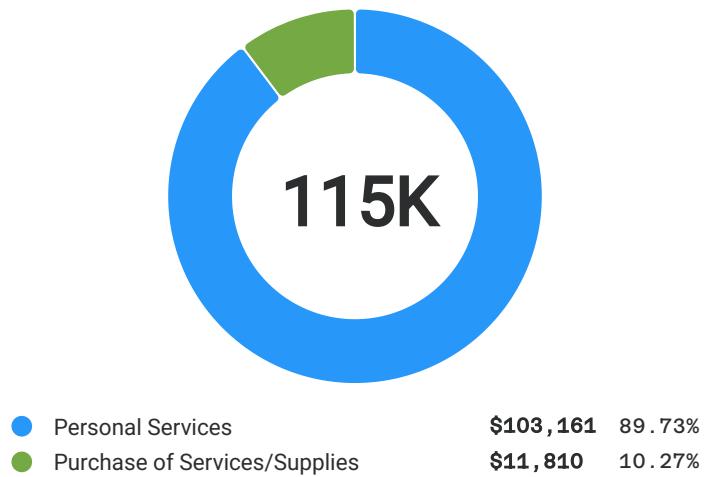
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
DEPT. HEAD SALARY	\$96,523	\$81,041	\$101,917	\$96,721	-\$5,196	-5.10%
PART TIME	\$14,387	\$28,283	\$4,170	\$6,440	\$2,270	54.44%
PART TIME	\$1,638	\$2,279	-	-	-	-
SALARIES & WAGES	\$134	\$136	-	-	-	-
Total Personal Services	\$112,682	\$111,739	\$106,087	\$103,161	-\$2,926	-2.76%
Purchase of Services/Supplies						
ADVERTISING	\$254	\$865	\$1,000	\$1,000	-	0.00%
TRAINING AND EDUCATION	\$974	\$1,111	\$2,150	\$2,150	-	0.00%
POSTAGE	\$960	\$336	\$1,000	\$1,000	-	0.00%
COPIER/PRINTING	-	\$406	\$500	\$500	-	0.00%
OFFICE SUPPLIES	\$1,255	\$1,149	\$2,550	\$2,550	-	0.00%



Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
TRAVEL	\$2,133	\$575	\$2,810	\$2,810	-	0.00%
DUES, FEES, AND SUBSCRIPTIONS	\$581	-	\$1,800	\$1,800	-	0.00%
TRAINING AND EDUCATION	\$25	-	-	-	-	-
POSTAGE	\$662	-	-	-	-	-
OFFICE SUPPLIES	\$241	\$170	-	-	-	-
TRAVEL	-	\$45	-	-	-	-
POSTAGE	\$63	-	-	-	-	-
Total Purchase of Services/Supplies	\$7,149	\$4,658	\$11,810	\$11,810	-	0.00%
Total Expenditures	\$119,831	\$116,397	\$117,897	\$114,971	-\$2,926	-2.48%

Organizational Chart

Chart Title



Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance +/-()
Planning Department	Town Planner	1.00	1.00	1.00	1.00	0.00
	Administrative Assistant	0.65	0.65	0.00	0.00	0.00
	Total	1.65	1.65	1.00	1.00	0.00



Fiscal Year 2026 Goals & Objectives

- Facilitate ongoing activities of the Zoning Board of Appeals, Planning Board, Master Plan Committee, and Affordable Housing Trust.
- Propose updates to Middleton's Zoning Bylaws to ensure consistency and compliance with Massachusetts General Law and to introduce policies aligned with Middleton's goals for community preservation, growth, development, and land use.
- Partner with the Middleton Rail Trail Alliance to plan construction of the final phases of the Rail Trail and future maintenance.
- Digitize Planning Department records to increase accessibility and efficiency.



Fiscal Year 2025 Accomplishments

- **Reviewed Zoning Bylaws** – The Town contracted with outside consultants to review Middleton's Zoning Bylaws with a focus on adopting a zoning overlay district in compliance with Massachusetts 3A multi-family zoning requirements. Additional updates for internal consistency and policy changes will continue in 2025-2026.
- **Approved redevelopment for former Angelica's site** – After over a year of public hearings and site plan review, the Zoning Board of Appeals (ZBA) issued a comprehensive permit under M.G.L. Ch. 40B for the redevelopment of 49 South Main Street and 10-18 Boston Street. The planned development includes both residential and commercial uses.
- **Continued peer review for development projects** – The Planning Board and ZBA continued to work with a peer review engineering firm this year. The ZBA utilized the engineering firm for several projects to ensure that traffic, site plan, and stormwater requirements were appropriately addressed before approval.
- **Continued Development Review Group meetings** – The Development Review Group provides an opportunity for Town departments involved in development to give feedback to applicants as they prepare their applications. This pre-review helps identify issues and allows applicants to incorporate feedback before submitting, which reduces the length of time before the ZBA and Planning Board.
- **Supported grant-funded projects, including:**
 - **Community One Stop Grant** – In 2024, the Town received \$100,000 in funds through the MA Community One Stop grant program. Twenty-five thousand dollars of the total award will support planning for the eventual redevelopment of Memorial Hall and \$75,000 supported the zoning bylaw review.
 - **Complete Streets Grant** – In 2024, the Town received a Complete Streets Grant Award of \$395,000 to construct a sidewalk along Boston Street between Wildwood Dr. and Elm Street. This project was completed in 2024.
 - **Bottleneck Reduction Grant** – In 2024, the Town received up to \$500,000 through the Massachusetts Department of Transportation Bottleneck Reduction Grant Program to improve streets and sidewalks around Howe Manning Elementary at Maple Street and Washington Street. Updates for safety and reduced congestion included traffic calming measures, new sidewalks, and improved signage. This project was completed in 2024.
 - **Technical Assistance Program (TAP)** – In 2024, the Town received \$25,000 in TAP funds from the Metropolitan Area Planning Council to support the Affordable Housing Trust to develop a strategic plan. The plan was completed in 2024.
- The Town extends many thanks to Katrina O'Leary who moved on from the Department in March 2024. The Town welcomed Anna Bury Carmer in November 2024.



Performance Measures

Department:	Planning Board
Fiscal Year:	FY26

Metrics	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 (through December)
Planning Board Revenue Collected	\$300	\$5,800	\$1,700	\$200
Approval of a Definitive Plan	1	1	0	0
Endorsement of Plan Approval Not Required (ANR)	2	5	4	2
Issuance of Special Permit - Two-Family Dwelling in R1a/R1b Districts	2	3	3	0

Department:	Zoning Board of Appeals
Fiscal Year:	FY26

Metrics	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 (through December)
Zoning Board of Appeals Revenue Collected	\$3,200	\$6,804	\$18,499	\$1,500
Appeal	1	1	0	0
Site Plan Review	2	4	6	0
Site Plan Review with Special Permit Issued	3	8	5	1
Special Permit Issued	7	8	8	4
Special Permit with Variance Issued	1	0	0	0



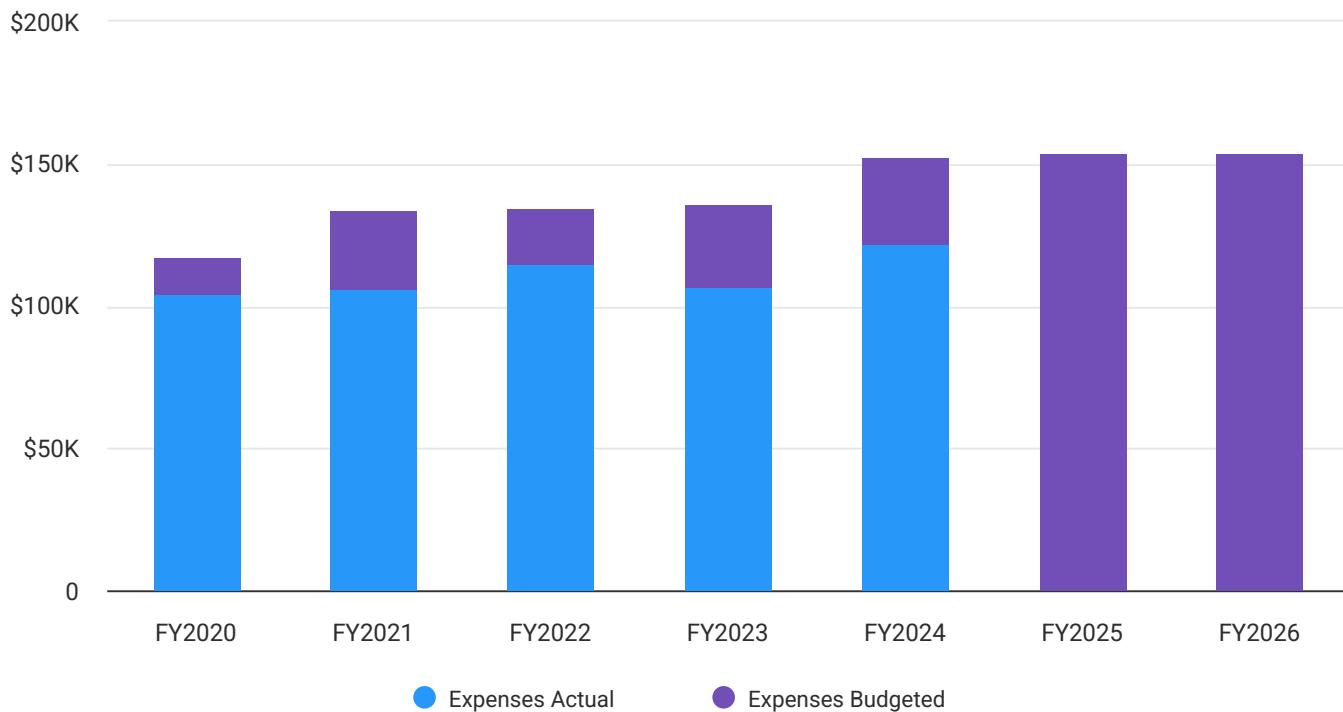
Town Buildings

Our budget is built to accurately reflect the financial needs of our existing organization, and when possible, anticipate upcoming changes. The projected January 2026 completion of our new Municipal Campus represents a significant change in our existing assets. This milestone will generate two significant budgetary changes - 1. The opening of the new Municipal Campus and associated costs and 2. The transitional away from existing assets, some of which will be sold while others will remain in our possession.

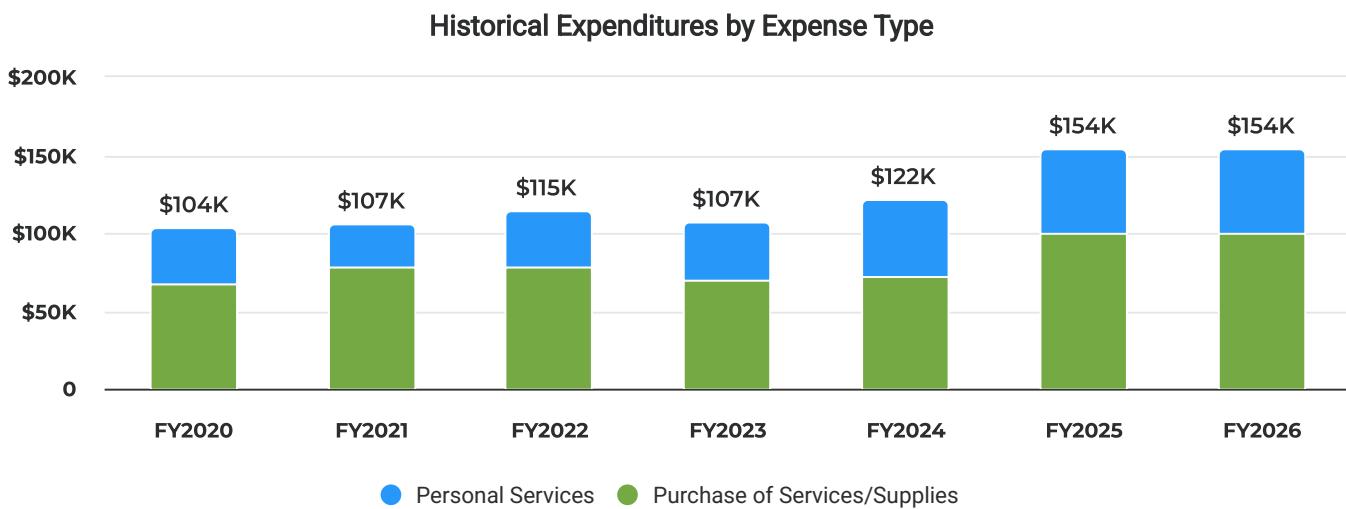
This transition is the driver of the creation of the Town Buildings category. Ultimately, our goal is to consolidate budget lines (such as electricity, fuel, etc.) from many buildings into a single location with the long term goal of identifying efficiencies and providing budgetary flexibility.

Expenditure Summary

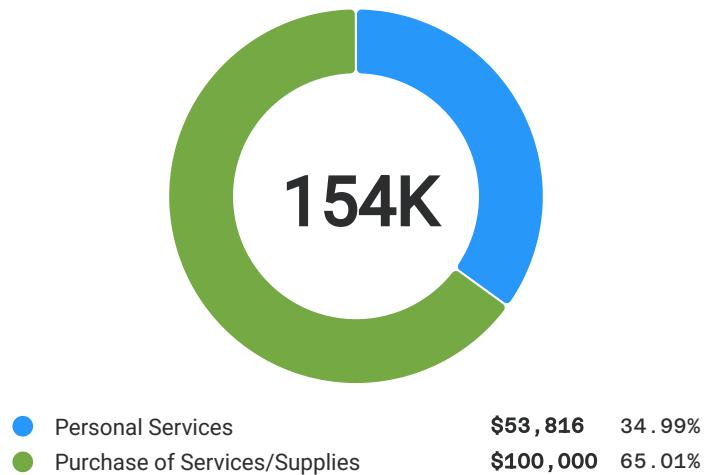
Historical Expenditures Across Department



Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
SALARIES & WAGES	\$36,921	\$49,338	\$53,816	\$53,816	-	0.00%
Total Personal Services	\$36,921	\$49,338	\$53,816	\$53,816	-	0.00%
Purchase of Services/Supplies						
FUEL MEMORIAL HALL	\$7,527	\$5,812	\$8,000	\$8,000	-	0.00%
FUEL OLD TOWN HALL	\$2,129	\$1,996	\$6,000	\$6,000	-	0.00%
FUEL DPW BLDG.	\$3,266	\$6,552	\$8,000	\$8,000	-	0.00%
ELEC.WATER/MEMORIAL HALL	\$6,533	\$8,650	\$7,000	\$7,000	-	0.00%
ELEC.WATER TOWN HALL	\$4,979	\$6,122	\$5,000	\$5,000	-	0.00%
ELEC.& WATER DPW BLDG.	\$11,908	\$7,641	\$12,000	\$12,000	-	0.00%



Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
ELECTRICITY 105 S MAIN	\$743	\$236	\$1,500	\$1,500	-	0.00%
CONTRACTUAL SERVICES	-	\$4,438	\$24,000	\$24,000	-	0.00%
BUILDING MAINTENANCE	\$31,081	\$29,713	\$22,500	\$22,500	-	0.00%
OTHER SUPPLIES	-	-	\$4,500	\$4,500	-	0.00%
OPERATING SUPPLIES	\$2,031	\$1,524	\$1,500	\$1,500	-	0.00%
Total Purchase of Services/Supplies	\$70,198	\$72,685	\$100,000	\$100,000	-	0.00%
Total Expenditures	\$107,119	\$122,023	\$153,816	\$153,816	-	0.00%



Police Department

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 oneself. 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!*

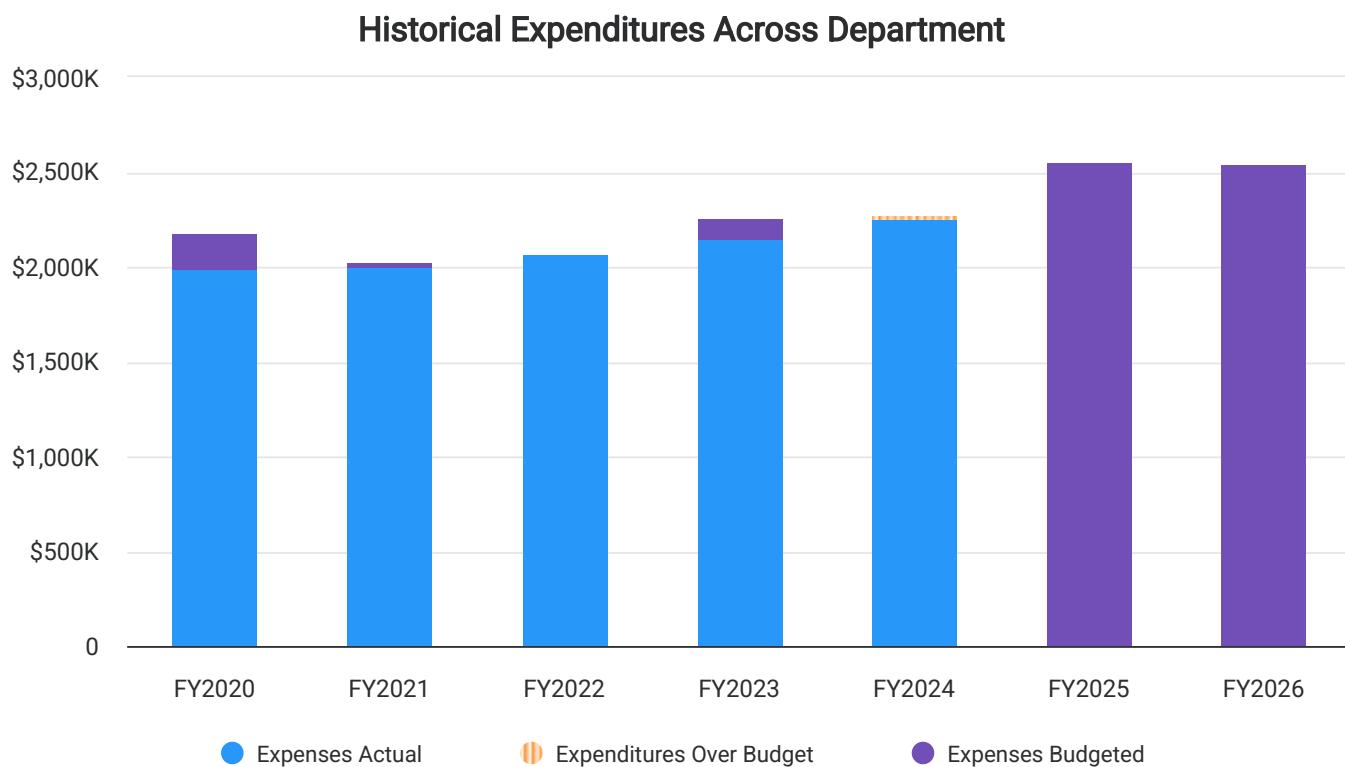
We have overhauled our internal affairs process and code of conduct to enhance the trust and confidence between the employees of the Middleton Police Department and our citizens. Having a fair and impartial internal affairs process is essential when building trust and legitimacy for both the police department 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."*

This past year, Police Officer Thomas McParland retired after 30 years of dedicated service to the Middleton Police Department. Ofc. McParland served in the Patrol Division and also as our DARE Officer, and he will be greatly missed. We wish him all the best in his retirement. To replace Ofc. McParland, we hired Ryan "Zach" Duval. Mr. Duval is married and lives in Groveland but was raised in Middleton and educated in the Middleton school system. Mr. Duval received his Bachelor's degree in Computer Science from Salem State University and a Master's degree in information technology from UMass-Lowell, and has worked for the past 4 years as a database analyst/manager. Mr. Duval's family has a rich history in law enforcement, and he is enthusiastic and excited to join our team. Recruit Officer Duval is expected to graduate from the MPTC NECC 6th ROC Police Academy in early 2025, and we look forward to having him hit the streets.

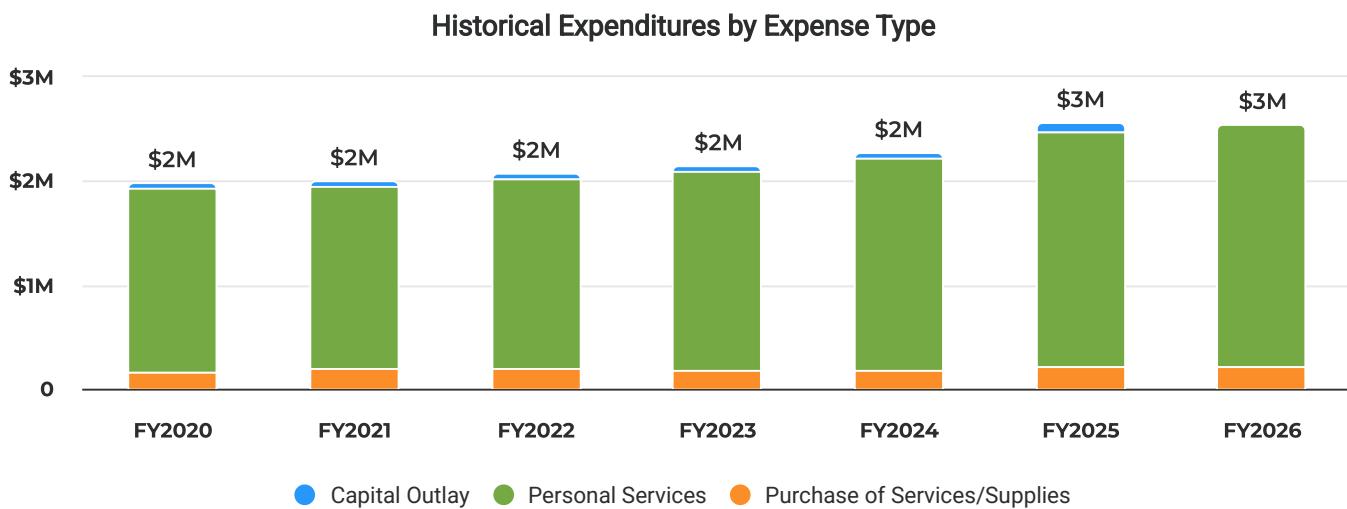


The Detective Bureau continues to enhance the Middleton Police Department's ability to investigate criminal activity occurring in the town. The Detective Bureau has conducted over 100 felony investigations so far this year, including multiple burglaries, deaths, human trafficking, breaking and entering, 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. Detectives are also tasked with monitoring all registered sex offenders as well as apprehending persons who have outstanding arrest warrants. 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.

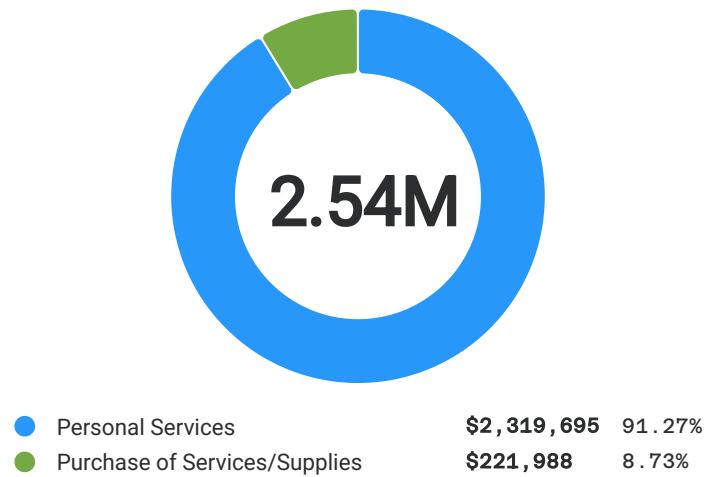
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
SALARIES & WAGES	\$1,309,776	\$1,380,347	\$1,522,919	\$1,589,545	\$66,626	4.37%
DEPT. HEAD SALARY	\$135,300	\$139,216	\$164,000	\$170,000	\$6,000	3.66%
OVERTIME	\$215,027	\$281,619	\$310,000	\$290,000	-\$20,000	-6.45%
PART TIME	\$22,567	\$18,267	\$25,000	\$25,000	-	0.00%
INCENTIVE PAY	\$134,603	\$131,391	\$140,897	\$144,650	\$3,753	2.66%
VACATION & HOLIDAY BUYBACK	\$89,633	\$93,768	\$100,000	\$100,000	-	0.00%
SALARIES & WAGES	\$200	\$200	\$500	\$500	-	0.00%
Total Personal Services	\$1,907,106	\$2,044,808	\$2,263,316	\$2,319,695	\$56,379	2.49%
Purchase of Services/Supplies						
ELECTRICITY	\$13,624	\$13,080	\$14,000	\$14,000	-	0.00%
BUILDING UTILITIES	\$4,706	\$5,277	\$5,000	\$5,000	-	0.00%

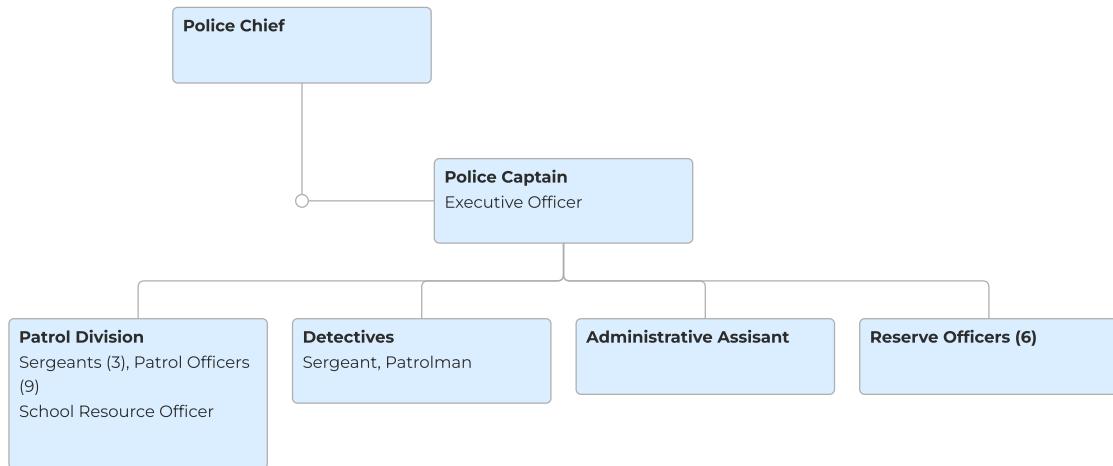


Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
CRUISER MAINT. & FUEL	\$60,222	\$48,295	\$48,000	\$48,000	-	0.00%
TRAINING AND EDUCATION	\$13,654	\$26,959	\$55,000	\$55,000	-	0.00%
POSTAGE	\$570	\$760	\$1,000	\$1,000	-	0.00%
CONTRACTUAL SERVICES	\$15,617	\$12,951	\$13,468	\$13,468	-	0.00%
OFFICE SUPPLIES	\$4,620	\$5,303	\$5,150	\$5,150	-	0.00%
BUILDING MAINTENANCE	\$6,419	\$4,164	\$8,500	\$8,500	-	0.00%
PATROL SUPPLIES	\$1,565	\$1,430	\$3,250	\$3,250	-	0.00%
AMMUNITION	\$7,898	\$7,999	\$8,000	\$8,000	-	0.00%
PETTY CASH	\$472	\$152	\$500	\$500	-	0.00%
PATROLMEN UNIFORM ALLOWANCE	\$8,894	\$8,719	\$14,000	\$14,000	-	0.00%
RESERVES UNIFORM ALLOWANCE	\$3,214	\$297	\$2,700	\$2,700	-	0.00%
PATROLMEN UNIFORM CLEANING	\$13,875	\$11,029	\$14,000	\$14,000	-	0.00%
RESERVE UNIFORM CLEANING	\$519	\$2,675	\$2,700	\$2,700	-	0.00%
UNIFORM REPLACEMENTS	\$17,976	\$14,556	\$12,550	\$12,550	-	0.00%
INVESTIGATIVE SERVICE SUPPLIES	\$5,305	-	-	-	-	-
TRAVEL	-	-	\$1,200	\$2,000	\$800	66.67%
DUES, FEES, AND SUBSCRIPTIONS	\$10,398	\$11,890	\$11,000	\$12,170	\$1,170	10.64%
Total Purchase of Services/Supplies	\$189,548	\$175,533	\$220,018	\$221,988	\$1,970	0.90%
Capital Outlay						
NEW CRUISER	\$54,749	\$55,000	\$75,000	-	-\$75,000	-100.00%
Total Capital Outlay	\$54,749	\$55,000	\$75,000	-	-\$75,000	-100.00%
Total Expenditures	\$2,151,404	\$2,275,342	\$2,558,334	\$2,541,683	-\$16,651	-0.65%



Organizational Chart

Police Department Organizational Chart



Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance +/-(-)
Police Department	Police Chief	1.00	1.00	1.00	1.00	0.00
	Captain	0.50	1.00	1.00	1.00	0.00
	Sergeant	4.00	4.00	4.00	4.00	0.00
	Patrol Officers	11.00	11.00	11.00	11.00	0.00
	Reserves (Total # not FTE Count)	13.00	11.00	6.00	6.00	0.00
	Confidential Administrative Assistant to the Chief	1.00	0.50	0.50	0.00	-0.50
	Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
	Total	31.50	29.50	24.50	24.00	-0.50



Fiscal Year 2026 Goals & 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. The following are a few of our goals for FY26:

- Maintain a safe and secure environment for all by interacting with the community, emphasizing the control and prevention of crime and providing a 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.
- Create an Administrative Sergeant/Court Liaison position.
- Create a Lieutenant position to serve as the commander of the patrol and detective units.
- Add (3) three new police officers to bring the MPD to the staffing levels required to properly police the Town.

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 de-certification, suspension of certification, and retraining in the event of certain misconduct. Police officers must now be re-certified every three years and training standards have been increased for ALL peace officers to include reserve police officers. With this change, we will no longer have the ability to hire reserve officers and send them to the reserve intermittent police academy for certification, as these are no longer available. All current reserve officers are now "bridge academy" trained and are all POST certified, and all full-time police officers have been certified and/or re-certified by POST.

We are looking forward to becoming a full-time police department. With the phasing out of the reserve police officers over the next few years, I will be asking for (3) three additional full-time police officers to offset the loss of the (7) seven 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 complaints 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 year has been challenging due to staffing issues as a result of injuries and retirements. As your Police Chief, I could not be more appreciative of our police officers' dedication to their community and their tireless efforts to ensure the town is protected 24/7, 365 days a year.



I would also like to thank the Town's Selectboard and our community for their continued support of their police department. Your support continues to improve the dedication, 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.

Fiscal Year 2025 Accomplishments

The Middleton Police Department is a first-class police force that continues to set 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 of maintaining order, protecting life and property, and improving the quality of life for all Middleton citizens, members of the community, and visitors. The following are a few accomplishments of the MPD this past year:

- School Resource Officer (SRO) Samantha Cila completed the DARE training and certification course and has become our new DARE officer. SRO Cila also attended the School Resource Officer conference and continues to improve the professionalism of this important position.
- MPD Union successfully negotiated a new Collective Bargaining Agreement with the Town.
- 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.
- MPD completed Active Shooter regional training at Masco and local training at the Fuller-Meadow School in conjunction with their staff and the Middleton Fire Department.
- We have transitioned to our new Glock Gen5 9mm and Glock 43X 9mm firearms.
- We have expanded our weapon system to include new, less lethal options for officers.
- Executed numerous search warrants and arrest warrants.
- Increase traffic enforcement and directed patrols.
- Successfully hired Recruit Officer Ryan Duval, who is expected to graduate from the MPTC NECC 6th ROC Police Academy in early 2025.
- Ofc. Thomas McParland retired after 30yrs with the Middleton Police Department, serving as a patrol officer and a long-time DARE officer. We wish him all the best in his retirement.



Performance Measures

Department: Police Department
Fiscal Year: 2026

Metrics	FY 23 Actuals	FY 24 Actuals	FY 25 (through December)
Civil Infractions	99	79	34
Written Warnings	504	369	184
Verbal Warnings	52	106	106
Arrests	22	12	7
Criminal Complaints	82	78	41
Parking Tickets	58	78	3
Property Checks, etc.	6,326	4,652	1,716
Incidents	855	707	419
Arrests	45	46	22
Summons	92	80	50
M/V stops	794	632	375
M/V Crashes	263	203	113
Calls/Assists	8,717	12,451	5,771
Detective Bureau Cases Assigned	184	160	76
Arrests	67	63	36
Search Warrants	11	10	10
Subpoenas	5	8	6
Assist other Agencies	150	120	60



Fire Department

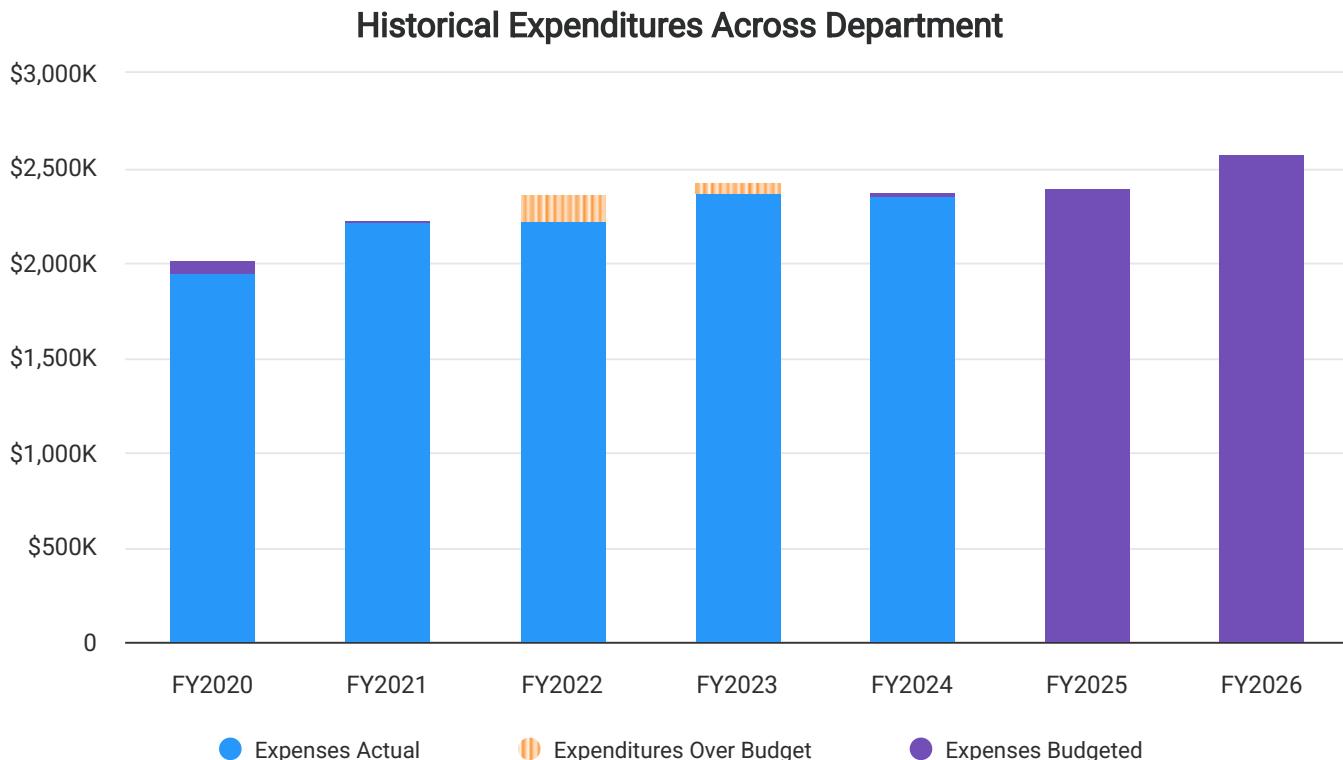
The Middleton Fire Department is a multifaceted agency responsible for performing various technical tasks and functions, including fire suppression, emergency medical services (EMS), hazardous mitigation, fire prevention activities, and public education.

The department consists of thirty-nine men and women who are led by Chief Douglas K. LeColst. These dedicated individuals have vast knowledge and experience in fire suppression tactics and emergency medical services. The department currently operates out of one fire station located at 4 Lake Street and is eagerly awaiting to occupy its new home located at the site of the old Middleton Golf Course.

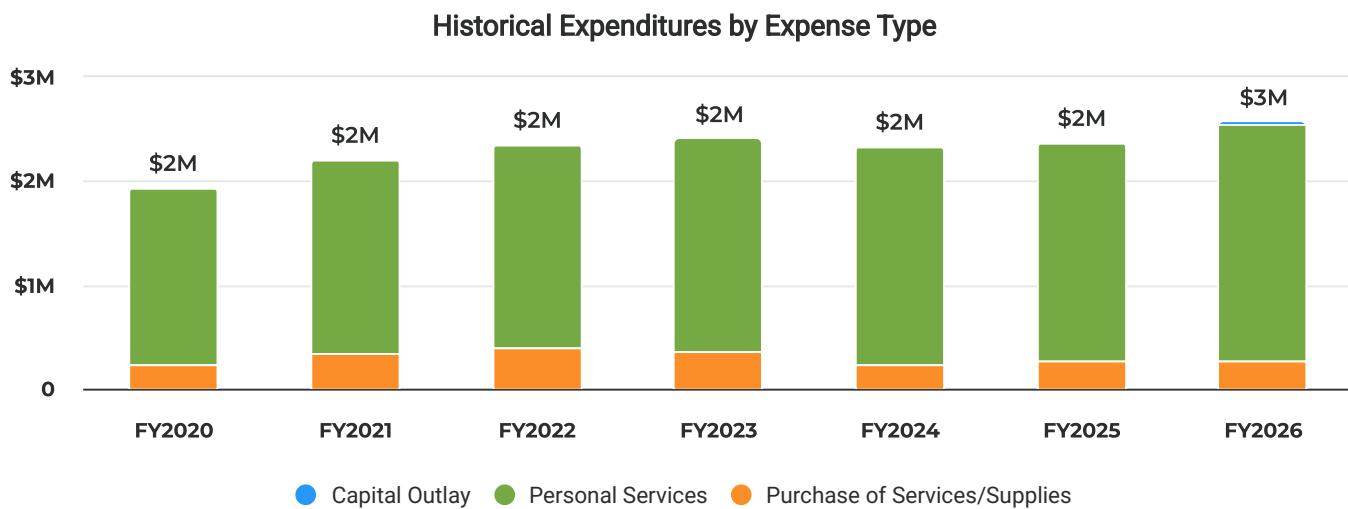
Members of the department are responsible for completing and maintaining various certifications pertaining to fire and EMS. All new members must complete the Massachusetts Firefighting Academy curriculum, which includes in-depth training in various components of the firefighting profession.

Members are also required to obtain and maintain their Emergency Medical Technician (EMT) certification, which allows members to function on the ambulance caring for the sick and injured. Full-time members of the department are required to obtain and maintain their Paramedic certification, which allows the department to offer a higher level of patient care to those who need it.

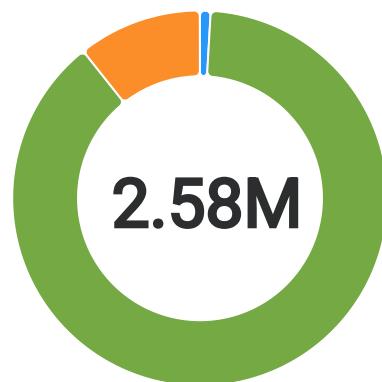
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



Capital Outlay	\$23,500	0.91%
Personal Services	\$2,278,287	88.41%
Purchase of Services/Supplies	\$275,036	10.67%

Expenditures by Expense Type

Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
SALARIES & WAGES	\$978,610	\$1,100,932	\$1,102,419	\$1,187,994	\$85,575	7.76%
DEPT. HEAD SALARY	\$140,992	\$142,968	\$146,432	\$168,000	\$21,568	14.73%
OVERTIME	\$475,099	\$482,111	\$447,310	\$494,521	\$47,211	10.55%
PART TIME	\$406,040	\$352,312	\$368,353	\$390,272	\$21,919	5.95%
RETRO PAY	\$41,632	-	\$2,500	\$2,500	-	0.00%
FIRE RESERVE	\$8,901	\$10,216	\$20,000	\$20,000	-	0.00%
CLOTHING ALLOWANC						
CLOTHING ALLOWANCE	\$12,656	\$9,648	\$15,000	\$15,000	-	0.00%
Total Personal Services	\$2,063,930	\$2,098,187	\$2,102,014	\$2,278,287	\$176,273	8.39%
Purchase of Services/Supplies						
ELECTRICITY	\$15,612	\$11,343	\$13,000	\$13,000	-	0.00%



Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
FUEL	\$9,318	\$7,611	\$8,150	\$8,150	-	0.00%
EQUIPMENT REPAIR	\$44,982	\$31,552	\$40,000	\$41,500	\$1,500	3.75%
MAINTENANCE FIRE ALARM	\$775	\$6,606	\$6,700	\$6,700	-	0.00%
RADIO MAINTENANCE	\$1,914	\$3,073	\$5,000	\$5,000	-	0.00%
BREATHING APPAR.MAINT.	\$1,645	\$4,680	\$4,800	\$4,800	-	0.00%
CAPITAL LEASE - AMBULANCE	\$121,821	-	-	-	-	-
ADVERTISING	\$130	-	-	-	-	-
TRAINING AND EDUCATION	\$17,294	\$13,007	\$25,000	\$26,000	\$1,000	4.00%
POSTAGE	\$178	\$204	\$300	\$300	-	0.00%
OFFICE SUPPLIES	\$1,552	\$1,586	\$1,750	\$1,750	-	0.00%
BUILDING MAINTENANCE	\$11,462	\$10,411	\$11,000	\$11,000	-	0.00%
GAS AND OIL	\$29,127	\$26,649	\$27,500	\$27,500	-	0.00%
AMBULANCE	\$30,710	\$39,339	\$37,000	\$38,500	\$1,500	4.05%
FIRE TOOLS & APPARATUS	\$1,938	\$1,297	\$2,000	\$2,000	-	0.00%
AMBULANCE BILLING CONTRACT	\$30,444	\$27,675	\$27,000	\$28,000	\$1,000	3.70%
TRAVEL, CONFERENCE, PROF DEV.	\$302	\$569	\$1,500	\$1,500	-	0.00%
DUES,FEES, AND SUBSCRIPTIONS	\$3,350	\$3,735	\$4,550	\$4,550	-	0.00%
SPECIAL EXPENSE	\$32,291	\$45,313	\$53,011	\$54,786	\$1,775	3.35%
Total Purchase of Services/Supplies	\$354,845	\$234,651	\$268,261	\$275,036	\$6,775	2.53%
Capital Outlay						
HOSE, GEAR, TIRES, ETC.	\$9,243	\$20,933	\$23,500	\$23,500	-	0.00%
Total Capital Outlay	\$9,243	\$20,933	\$23,500	\$23,500	-	0.00%
Total Expenditures	\$2,428,018	\$2,353,771	\$2,393,775	\$2,576,823	\$183,048	7.65%



Organizational Chart

Fire Department Organizational Chart



Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance +/(-)
Fire Department	Fire Chief	1.00	1.00	1.00	1.00	0.00
	Captain	1.00	1.00	1.00	1.00	0.00
	Lieutenant	3.00	3.00	3.00	3.00	0.00
	Firefighter	8.00	8.00	8.00	8.00	0.00
	Part-Time Fire Fighters (# Employees not FTE%)	21.00	24.00	26.00	26.00	0.00
	Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
	Total	35.00	38.00	40.00	40.00	0.00

Fiscal Year 2026 Goals & Objectives

- The department will continue to prepare for the eventual transition to the new public safety building.
- As a result of the recent wildland fires, the department will look to work with the Department of Conservation and Recreation to better mark and identify trails and paths in the community.
- The department will continue to expand the functionality of the First Due platform to include online permitting and expanded use of Community Connect. Please visit [First Due](#) for more information.



Fiscal Year 2025 Accomplishments

Similar to previous years, local hospitals continue to experience significant strains in the Emergency Departments. These strains, unfortunately, trickle down to prehospital ambulance services, as a decrease in bed availability tends to cause an increase in wait time for local ambulance services. While the department saw an improvement in ambulance mutual-aid requests over the past year, the need for incoming and outgoing resources continues to be an issue. Despite these challenges, the department strives to deliver the highest quality patient care possible.

The department continues to struggle with staffing shortages. The majority of the issues are twofold. First, the reliance on part-time help continues to be high, which includes working regular shifts and responding to emergency calls while off duty. Unfortunately, these members cannot deliver significant hours to the department for various reasons, ultimately leading to the department shift strength running at a bare minimum. Second, most members (both full-time and part-time) no longer reside in Middleton. This is problematic as it frequently delays or prevents these members from responding to emergency calls when off duty. The problem is further compounded by frequent back-to-back emergency calls, often requiring the department to rely on mutual aid resources.

While supply chain issues have improved somewhat, the department continues to see excessive wait times for equipment such as new apparatus. The department continues to await the delivery of its newest fire truck (estimated delivery date of 4th quarter 2025) along with a new ambulance (2026).

The department continues to expand the use of First Due, our records' management program, and will soon be utilizing this software for online permitting. The department currently utilizes this software for functions such as pre-planning, records management, patient care documentation, and shift scheduling. The department also promotes the Community Connect platform through First Due, which allows residents to create free, secure accounts to indicate useful information for emergency responders should we need to respond to your residence for an emergency.

Like in previous years, the department has pursued state- and federal-funded grant opportunities with mixed results. While the department has been successful with local grants, we unfortunately did not secure funding through the most recent Assistance to Firefighter Grants (AFG) and the Staffing for Adequate Fire and Emergency Response Grants (SAFER). These competitive grants would have allowed the department to purchase additional firefighting equipment and increase our full-time staffing levels for the next three years at no cost. The department successfully secured funding through a regional AFG grant with neighboring communities, allowing members to complete critical fire incident management training.

Emergency Medical Services

Emergency Medical Services (EMS) continues to play a significant part in our daily activities. The program, which Firefighter Nick LeColst and Lieutenant Beauparlant oversee, continues to function at a high level, offering Advanced Life Support care to those patients who require significant prehospital interventions outside of the hospital setting.

Training

Training and education continue to be an essential part of the job as a firefighter/EMT, with most of the training taking place while on duty. Firefighters Thibault and Nick LeColst continue to oversee this program and are constantly looking for unique training opportunities and scenarios that can better prepare members to deal with the high hazards that exist with this profession.



Fire Prevention

Fire Prevention activities are a significant component of daily fire department activities. These activities include routine smoke detector inspections for real estate transactions, plan review, and code enforcement for new residential and commercial construction. Lt. Kessel continues working closely with Middleton Inspectional Services to help ensure that all applicable building and fire codes are adhered to. The department also relies on Firefighter William Warnock (retired North Reading Fire Chief), who serves on the call department and has vast knowledge and experience, which continues to be beneficial as he assists Lieutenant Kessel with fire prevention activities. It continues to be the department's goal to transition this position to a full-time dedicated day position.

Public Education

The department continues to work hard with public education, including frequent visits to the local schools and the Council on Aging. The department is fortunate to have a strong relationship with both locations and thoroughly enjoys sharing helpful knowledge and information with the youth and older adults who reside in Middleton. The department also routinely contributes to the Council on Aging newsletters by offering valuable information about community safety.

Performance Measures

Department: **Fire Department**
Fiscal Year: **2026**

Metrics	FY 23 Actuals	FY 24 Actuals	FY 25 (through December)
Advanced Life Support Calls	642	550	200
Basic Life Support Calls	390	505	257
Patient Refusals	171	96	80
ALS Mutual Aid Calls (Out of Town)	174	52	22
BLS Mutual Aid Calls (Out of Town)	83	39	32
Trips to Beverly Hospital	663	585	256
Trips to Lahey North Peabody	94	88	34
Trips to Lawrence General Hospital	44	41	23
Trips to Salem Hospital	146	123	54
Trips to Lahey Hospital Burlington	29	38	25
Trips to Melrose-Wakefield Hospital	8	12	5
Trips to Winchester Hospital	29	17	8
Trips to Other Hospitals	13	17	11



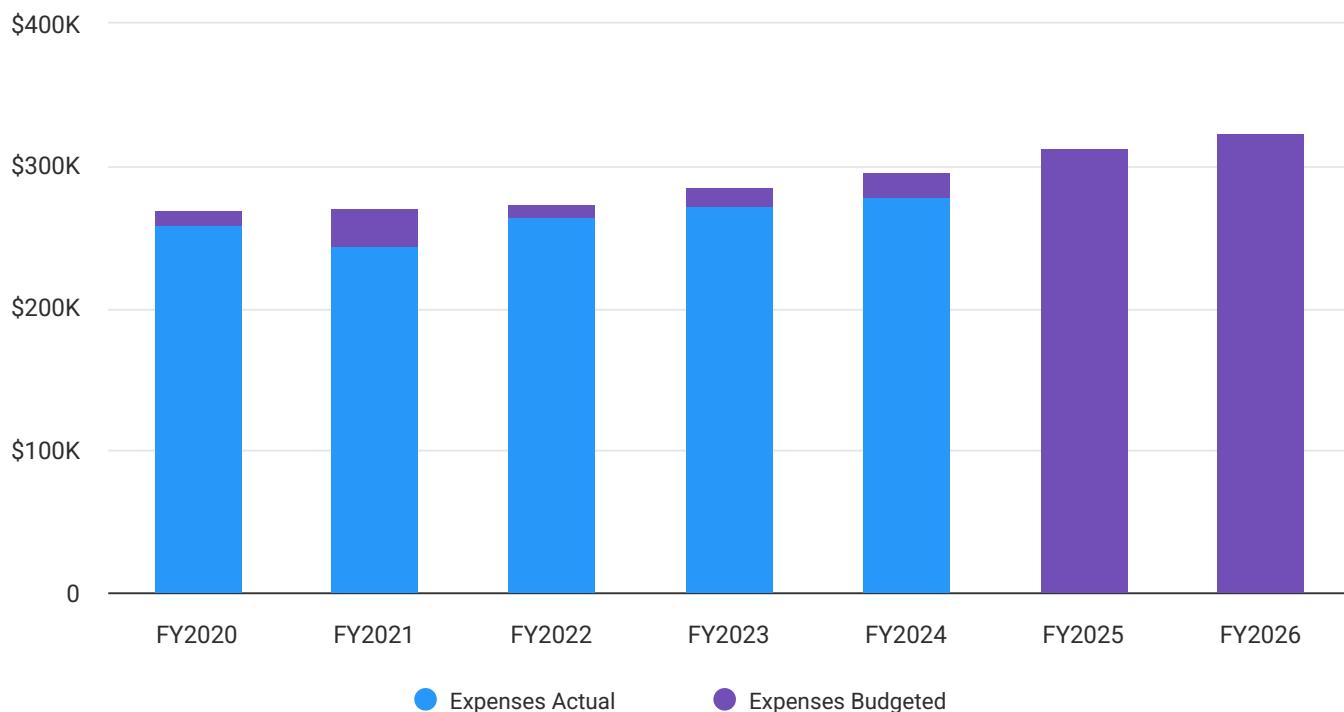
Inspectional Services

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.

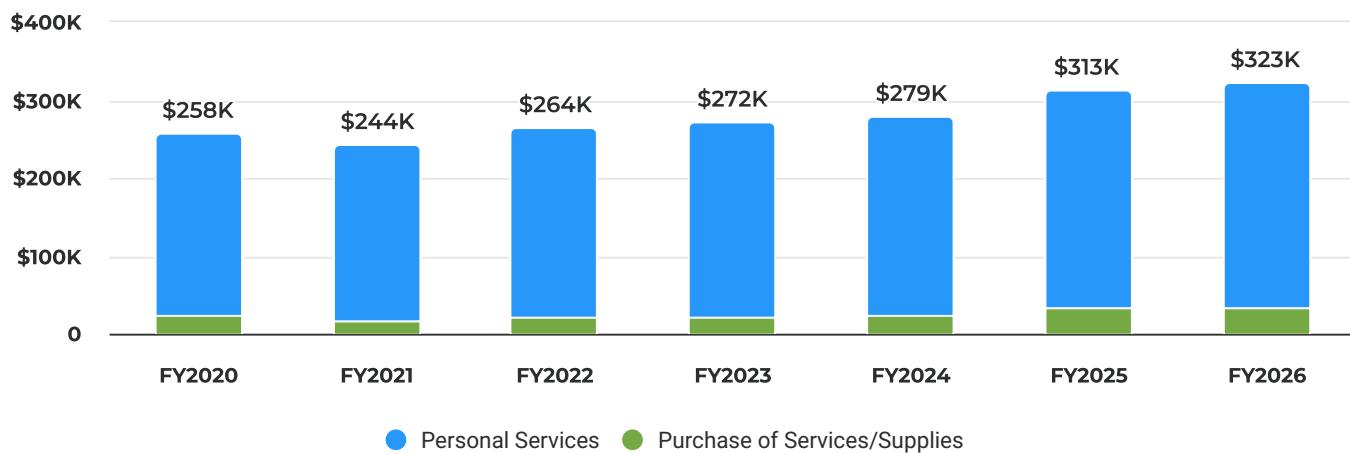
Expenditure Summary

Historical Expenditures Across Department

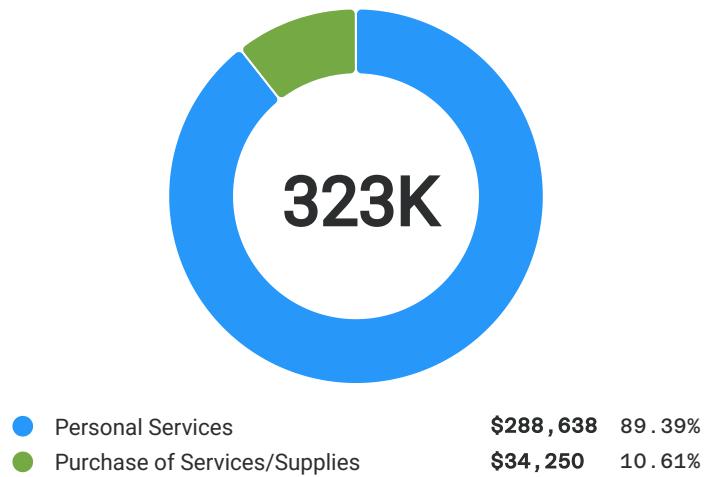


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

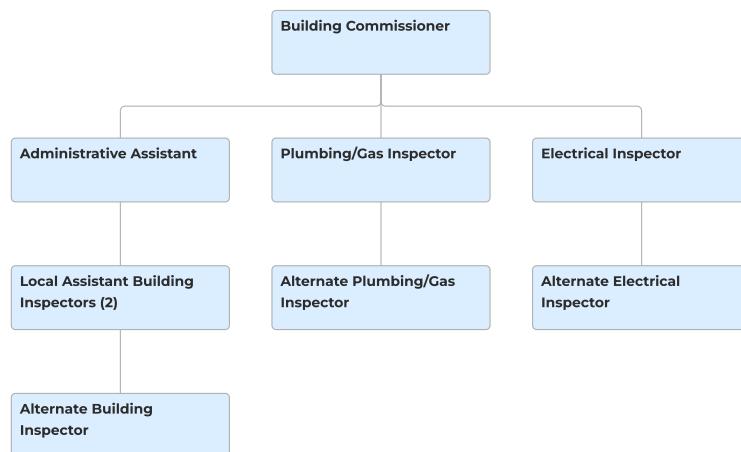
Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
SALARIES & WAGES	\$55,797	\$61,433	\$64,472	\$68,321	\$3,849	5.97%
DEPT. HEAD SALARY	\$95,727	\$98,990	\$101,465	\$104,002	\$2,537	2.50%
PART TIME	\$99,164	\$93,301	\$113,529	\$116,315	\$2,786	2.45%
Total Personal Services	\$250,688	\$253,724	\$279,466	\$288,638	\$9,172	3.28%
Purchase of Services/Supplies						
TRAINING AND EDUCATION	\$1,595	\$1,497	\$3,000	\$3,000	-	0.00%
POSTAGE	\$620	-	-	-	-	-
CONTRACTUAL SERVICES	\$3,000	\$7,232	\$8,000	\$9,000	\$1,000	12.50%
OFFICE SUPPLIES	\$1,007	\$1,615	\$4,200	\$4,200	-	0.00%
TRAVEL	\$13,808	\$13,636	\$14,400	\$14,400	-	0.00%



Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
OPERATING SUPPLIES	\$1,038	\$50	\$2,650	\$2,650	-	0.00%
DUES, FEES, AND SUBSCRIPTIONS	\$610	\$911	\$1,000	\$1,000	-	0.00%
Total Purchase of Services/Supplies	\$21,678	\$24,941	\$33,250	\$34,250	\$1,000	3.01%
Total Expenditures	\$272,366	\$278,665	\$312,716	\$322,888	\$10,172	3.25%

Organizational Chart

Inspectional Services Organizational Chart



Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance +/(-)
Inspectional Services	Building Commissioner	1.00	1.00	1.00	1.00	0.00
	Administrative Assistant	0.60	0.60	1.00	1.00	0.00
	Local Assistant Building Inspector	1.00	1.00	1.00	1.00	0.00
	Plumbing/Gas Inspector	1.00	1.00	1.00	1.00	0.00
	Electrical Inspector	1.00	1.00	1.00	1.00	0.00
	Alternate Inspectors (# Employees not FTE%)	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>
	Total	7.60	7.60	8.00	8.00	0.00



Fiscal Year 2026 Goals & Objectives

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- Prepare for the implementation of the 10th Edition of the Massachusetts State Building Code 780 CMR which will consists of :
 - IRC 2021 International Residential Building Code
 - IBC 2021 International Building Code
 - IMC 2021 International Mechanical Code
 - IEBC 2021 International Existing Buildings Code
 - IECC 2021 International Energy Conservation Code
- Continue to work with IT staff for smoother operation of the Citizenserve Permit Software and interaction needed with other town wide software programs
- Work with the IT Staff and the outside vendor to begin the process of providing online access to our newly scanned historical property files
- Provide regulatory oversight and inspection for the new Middleton Facilities Project



Fiscal Year 2025 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.
- Provide technical assistance for the Municipal Facilities Building Committee as they completed the planning and design of the new facility.
- Completing permitting review for the Middleton Facilities project and began field inspections.



Performance Measures

Department:	Inspectional Services
Fiscal Year:	FY26

Metrics	FY 23 Actuals	FY 24 Actuals	FY 25 (through December)
Building Permits Issued	617	524	262
Building Permit Revenue	\$753,942	\$447,713	\$137,485
Building Inspections	790	694	368
Electrical Permits Issued	292	239	125
Electrical Permits Revenue	\$16,627	\$15,614	\$10,370
Electrical Inspections	427	396	192
Plumbing Permits Issued	167	153	81
Plumbing Permit Revenue	\$3,875	\$5,145	\$2,370
Plumbing Inspections	285	250	91
Gas Permits Issued	152	156	85
Gas Permit Revenue	\$8,160	\$8,740	\$4,720
Gas Inspections	189	167	69

The downward trend first seen in Fiscal Year 24 has continued into Fiscal Year 25. Although the work load has remained steady with the Middleton Facilities Project starting construction. Several large projects have recently been approved by the Middleton Zoning Board of Appeals I would expect to see construction permitting for these projects in Fiscal Year 2025.



Middleton Elementary Schools

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.

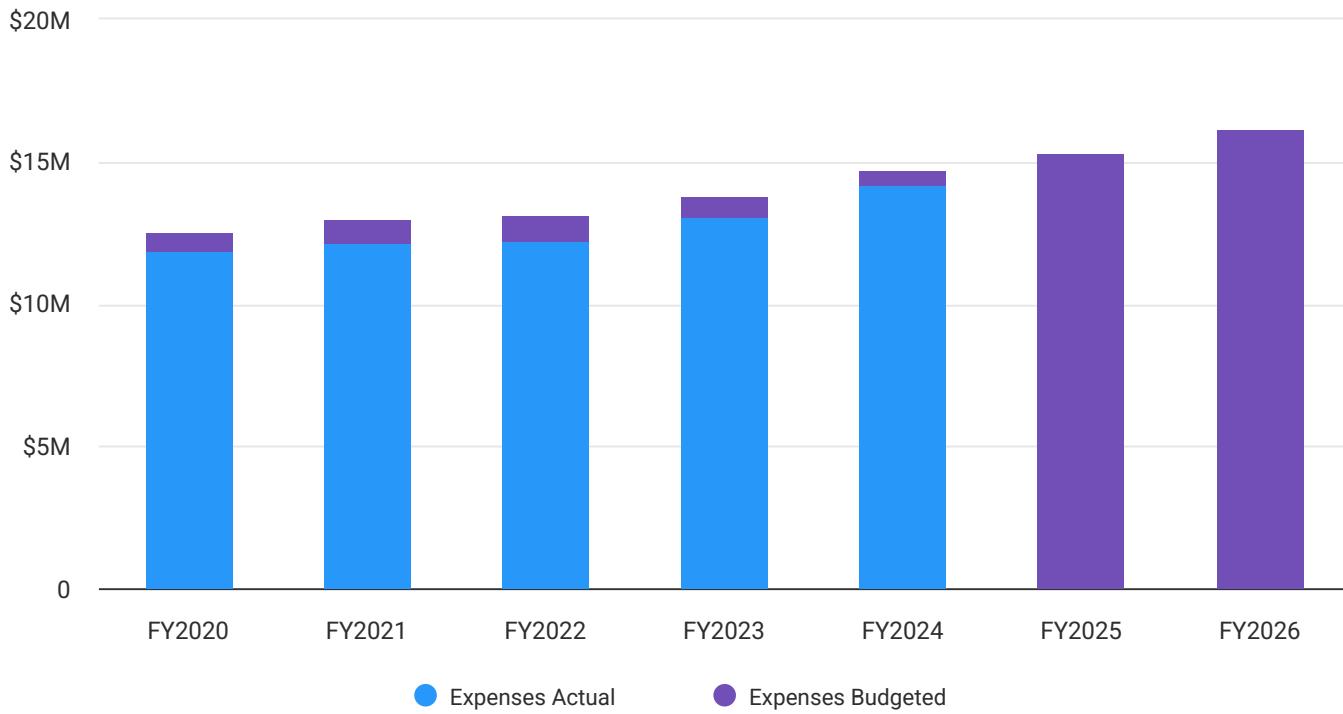
The mission of the Middleton Elementary Schools, in cooperation with family and community, is to instill the joy of learning in all students, to promote academic excellence, to be supportive of children's social and emotional needs, to constantly strive for improvement in these areas.

Please see the link below for the Middleton Elementary Schools Proposed Budget. Please note that the total budget in the document below will not tie into the numbers provided in the Town's budget due to budget guidelines provided to the Middleton Elementary School Administration and School Committee. The remaining portion will be funded through a budget override. Please see the Fiscal Year 2026 Operating Budget Overrides page within the Finance Director's Budget-in-Brief section for more information on the override.

[FY2026 Proposed Middleton Elementary Schools Budget](#)

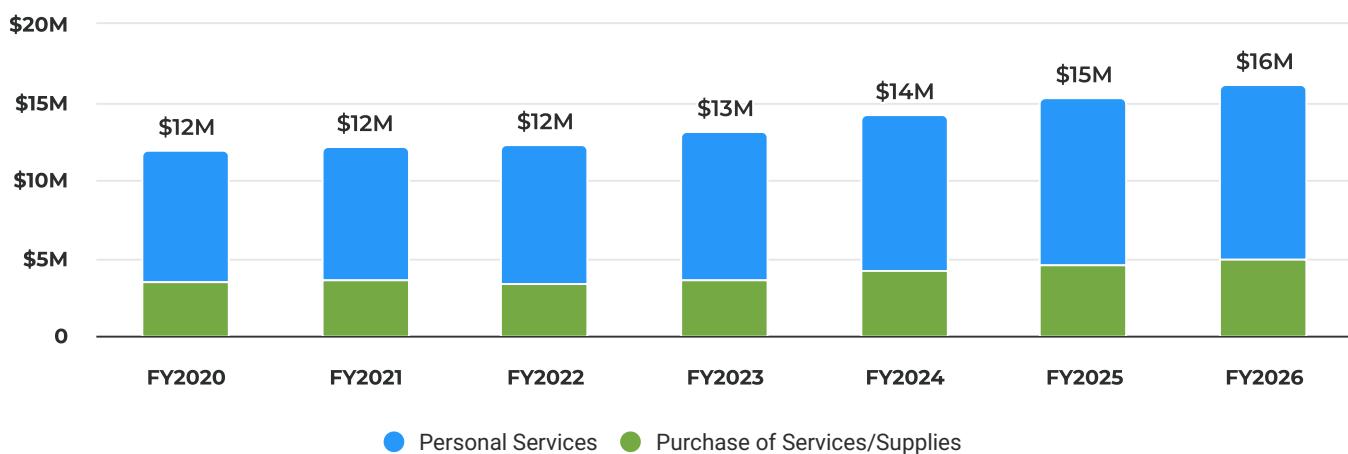
Expenditure Summary

Historical Expenditures Across Department



Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

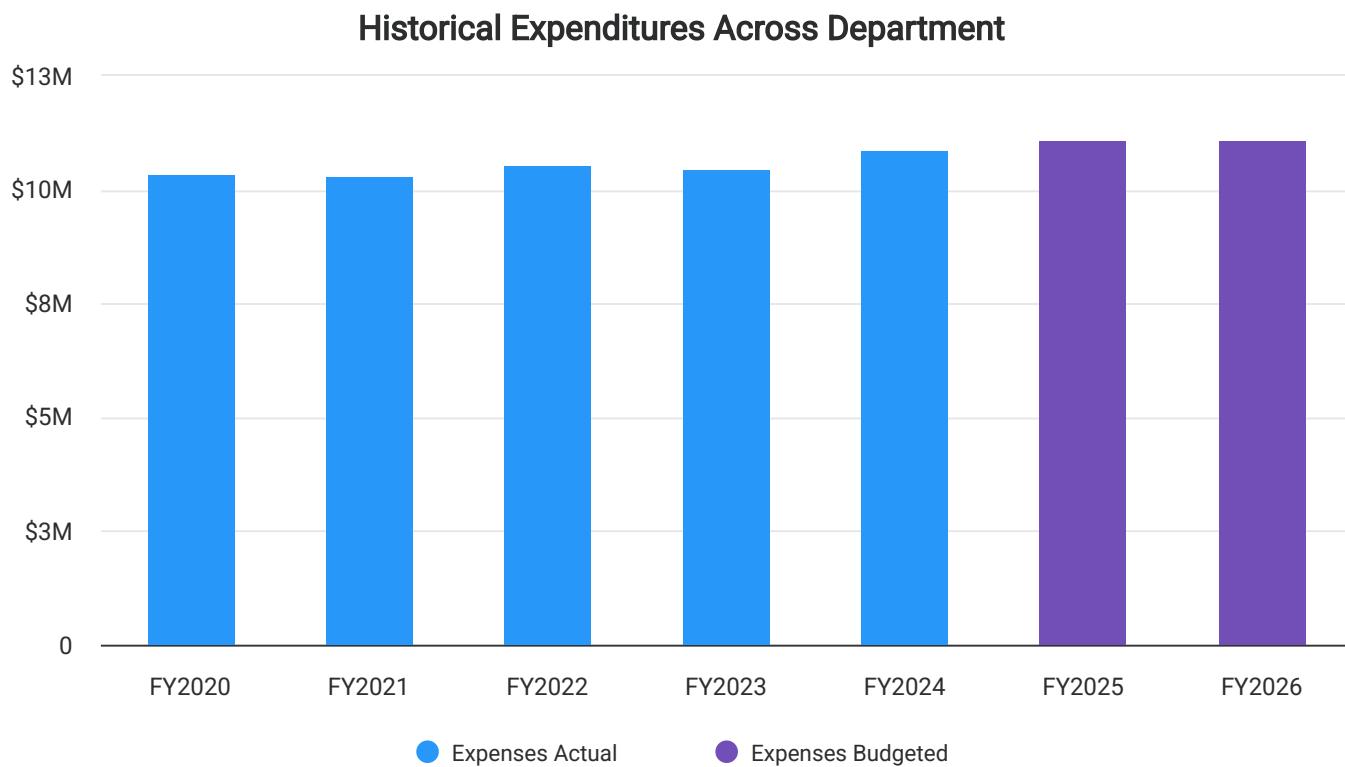
Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
SALARIES & WAGES	\$9,514,773	\$9,964,473	\$10,732,460	\$11,306,215	\$573,755	5.35%
Total Personal Services	\$9,514,773	\$9,964,473	\$10,732,460	\$11,306,215	\$573,755	5.35%
Purchase of Services/Supplies						
SUPPLIES	\$3,574,303	\$4,259,624	\$4,580,102	\$4,881,905	\$301,803	6.59%
Total Purchase of Services/Supplies	\$3,574,303	\$4,259,624	\$4,580,102	\$4,881,905	\$301,803	6.59%
Total Expenditures	\$13,089,075	\$14,224,098	\$15,312,562	\$16,188,120	\$875,558	5.72%



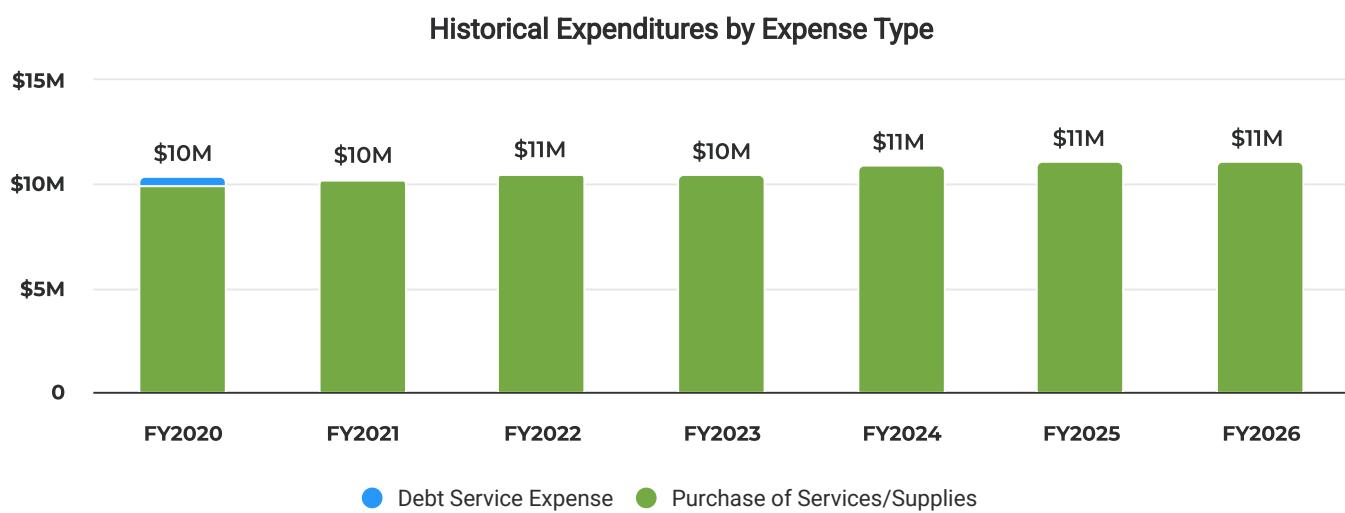
Masconomet Regional School District

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

Expenditure Summary



Expenditures by Expense Type



See below for the breakdown of the assessment by Town. It should be noted that the operating budget level funds Middleton's share of the assessment, and the remaining portion will be funded through a budget override. Please see the Fiscal Year 2026 Operating Budget Overrides page within the Finance Director's Budget-in-Brief section for more information on the override

FY26 Budget Assessment by Town*

BOXFORD	FY24	FY25	FY26	Chg \$	Chg %
Operating Assessment	\$ 11,917,575	\$ 12,379,417	\$ 13,270,138	\$ 890,721	7.2%
Capital Assessment incl Debt Service	\$ 167,451	\$ 147,711	\$ 254,907	\$ 107,196	72.6%
Total Assessment	\$ 12,085,026	\$ 12,527,128	\$ 13,525,045	\$ 997,917	8.0%
MIDDLETON	FY24	FY25	FY26	Chg \$	Chg %
Operating Assessment	\$ 10,896,460	\$ 11,103,806	\$ 11,571,000	\$ 467,194	4.2%
Capital Assessment incl Debt Service	\$ 150,162	\$ 135,586	\$ 230,652	\$ 95,066	70.1%
Total Assessment	\$ 11,046,622	\$ 11,239,392	\$ 11,801,651	\$ 562,260	5.0%
TOPSFIELD	FY24	FY25	FY26	Chg \$	Chg %
Operating Assessment	\$ 9,123,180	\$ 9,760,623	\$ 10,866,338	\$ 1,105,715	11.3%
Capital Assessment incl Debt Service	\$ 131,437	\$ 116,704	\$ 204,441	\$ 87,738	75.2%
Total Assessment	\$ 9,254,617	\$ 9,877,327	\$ 11,070,779	\$ 1,193,452	12.1%
DISTRICT TOTALS	FY24	FY25	FY26	Chg \$	Chg %
Operating Assessment	\$ 31,937,215	\$ 33,243,846	\$ 35,707,475	\$ 2,463,629	7.4%
Capital Assessment incl Debt Service	\$ 449,050	\$ 400,000	\$ 690,000	\$ 290,000	72.5%
Total Assessment	\$ 32,386,265	\$ 33,643,846	\$ 36,397,476	\$ 2,753,630	8.2%

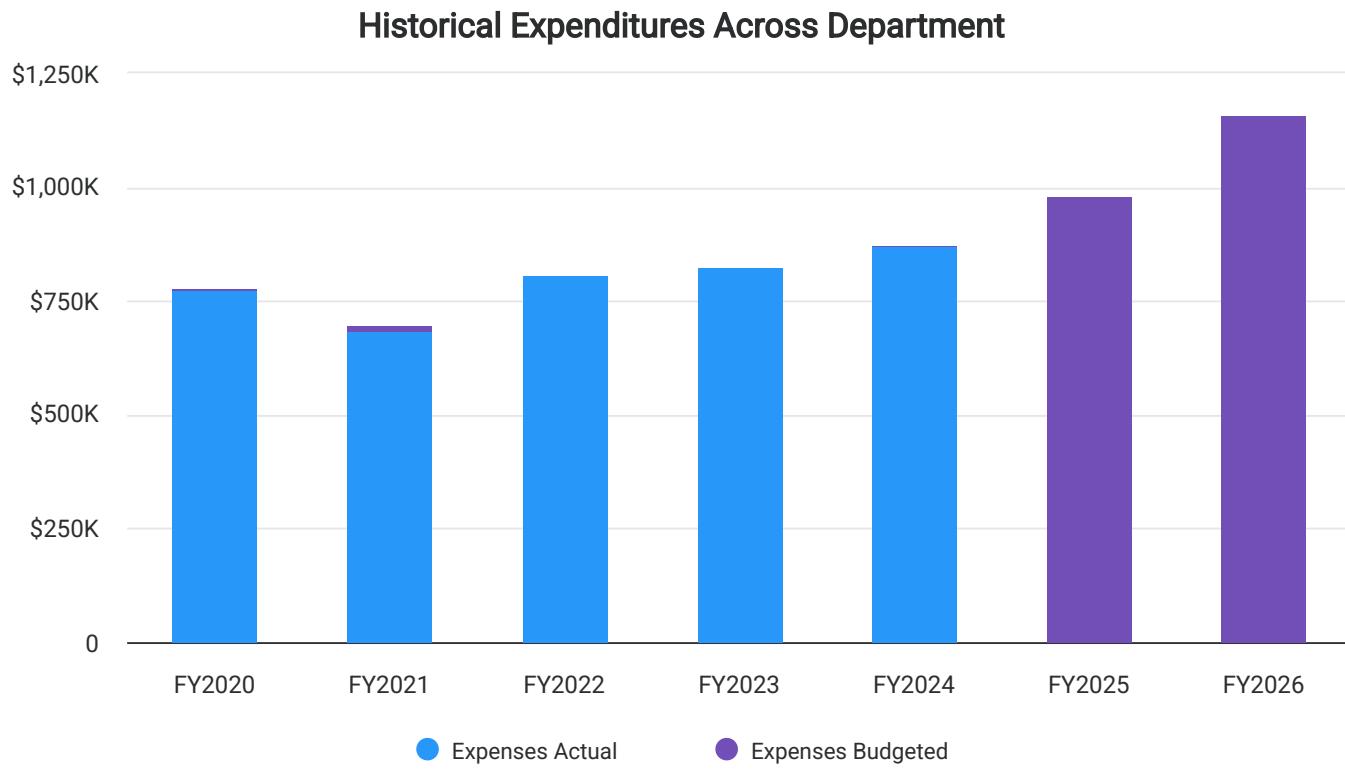
Please see the link below for the detailed budget presentation.

[Masconomet Regional School District Budget Information](#)

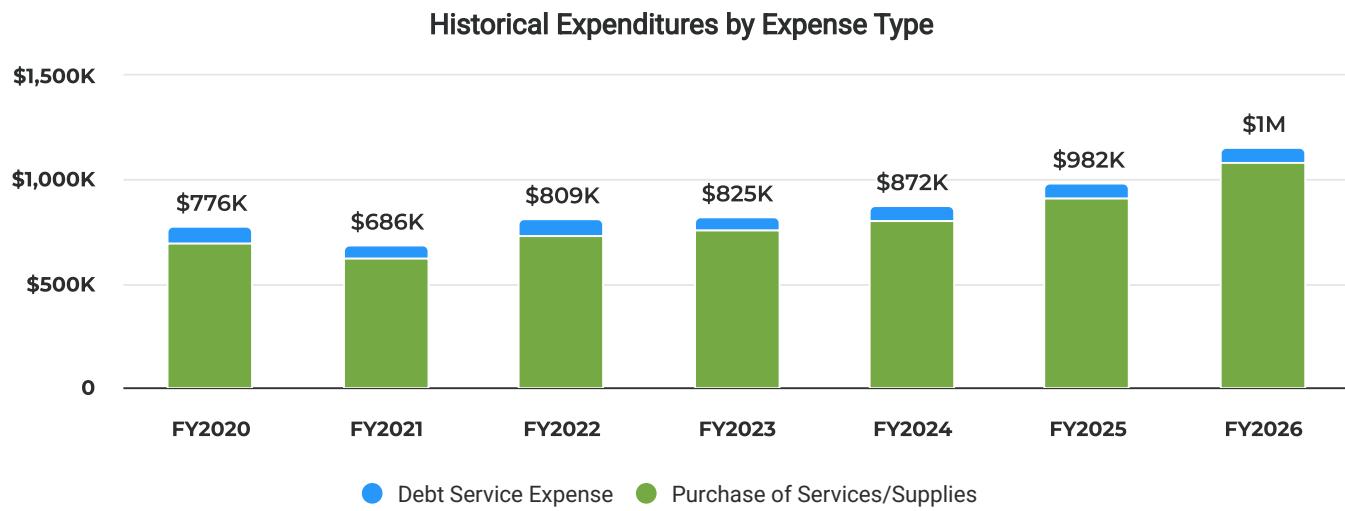


Essex North Shore Agricultural & Technical School

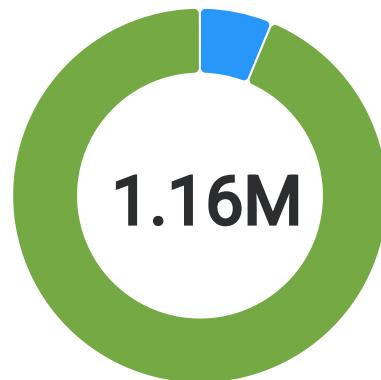
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



● Debt Service Expense	\$72,752	6.28%
● Purchase of Services/Supplies	\$1,085,714	93.72%

Expenditures by Expense Type

Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Purchase of Services/Supplies						
EXPENSES	\$756,518	\$804,846	\$910,615	\$1,085,714	\$175,099	19.23%
Total Purchase of Services/Supplies	\$756,518	\$804,846	\$910,615	\$1,085,714	\$175,099	19.23%
Debt Service Expense						
DEBT SERVICE	\$68,506	\$67,215	\$71,538	\$72,752	\$1,214	1.70%
Total Debt Service Expense	\$68,506	\$67,215	\$71,538	\$72,752	\$1,214	1.70%
Total Expenditures	\$825,024	\$872,061	\$982,153	\$1,158,466	\$176,313	17.95%



See below for a breakdown of the assessments by community for Essex North Shore Agricultural & Technical School District.

Essex North Shore Agricultural and Technical School District FY 2026 Preliminary Assessments													
Community	Foundation					Above Minimum Assessment	Transportation Assessment	Debt Service Assessment	Capital Improvement Assessment	FY 2026 Preliminary Assessment	FY 2026 Per Pupil Cost		
	Enrollment 1-Oct-23	Enrollment 1-Oct-24	Participation %	Required Minimum	Contribution Percentage								
	% incr/(dec)												
Beverly	198	206	4.04%	13.947%	3,476,299	0	59,501	241,704	189,214	3,966,718	19,256	17,900	7.58%
Boxford	25	37	48.00%	2.505%	570,907	0	10,687	43,412	33,984	658,990	17,811	18,043	-1.29%
Danvers	239	236	-1.26%	15.978%	3,926,388	0	68,166	276,901	216,767	4,488,222	19,018	18,040	5.42%
Essex	18	16	-11.11%	1.083%	310,008	0	4,620	18,769	14,693	348,090	21,756	19,195	13.34%
Gloucester	99	108	9.09%	7.312%	1,749,286	0	31,195	126,718	99,199	2,006,398	18,578	17,471	6.34%
Hamilton	25	25	0.00%	1.693%	424,070	0	7,223	29,340	22,968	483,601	19,344	18,456	4.81%
Lynnfield	36	36	0.00%	2.430%	603,362	0	10,367	42,112	32,967	688,808	19,134	18,241	4.89%
Manchester	13	9	-30.77%	0.609%	155,004	0	2,598	10,554	8,262	176,418	19,602	18,725	4.68%
Marblehead	25	32	28.00%	2.167%	551,125	0	9,245	37,554	29,399	627,323	19,604	18,725	4.69%
Middleton	54	62	14.81%	4.198%	1,067,804	0	17,910	72,752	56,953	1,215,419	19,604	18,726	4.69%
Nahant	14	11	-21.43%	0.745%	189,449	0	3,178	12,911	10,107	215,645	19,604	18,726	4.69%
Peabody	410	451	10.00%	30.535%	5,838,654	0	130,270	529,177	414,257	6,912,358	15,327	14,560	5.26%
Rockport	13	11	-15.38%	0.745%	241,117	0	3,178	12,911	10,107	267,313	24,301	21,286	14.17%
Salem	169	173	2.37%	11.720%	2,172,348	0	50,000	203,111	159,001	2,584,460	14,939	14,374	3.93%
Swampscott	23	20	-13.04%	1.354%	365,370	0	5,776	23,465	18,369	412,980	20,649	18,958	8.92%
Topsfield	25	26	4.00%	1.760%	442,783	0	7,509	30,501	23,877	504,670	19,410	17,866	8.64%
Wenham	16	18	12.50%	1.219%	297,495	0	5,201	21,125	16,538	340,359	18,909	18,128	4.31%
Total/Avg	1,402	1,477		100.00%	22,381,469	0	426,624	1,733,017	1,356,662	25,897,772	19,226	18,084	6.18%

Please see the link below for the detailed budget presentation.

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



Department of Public Works

The Middleton Department of Public Works (DPW) list of duties is extensive, both scheduled and responding to emergencies. The entire staff performs all duties while aiding the other Town departments when called upon. **Team work!!**

The primary duties of the DPW are Operations and Maintenance (O&M) of all public roads, including, but not limited to: asphalt work on roads and sidewalks, tree work, brush removal, drainage, guardrails and snow/ice removal. We also perform all tasks associated with the maintenance of all public grounds, including cemeteries and parks.

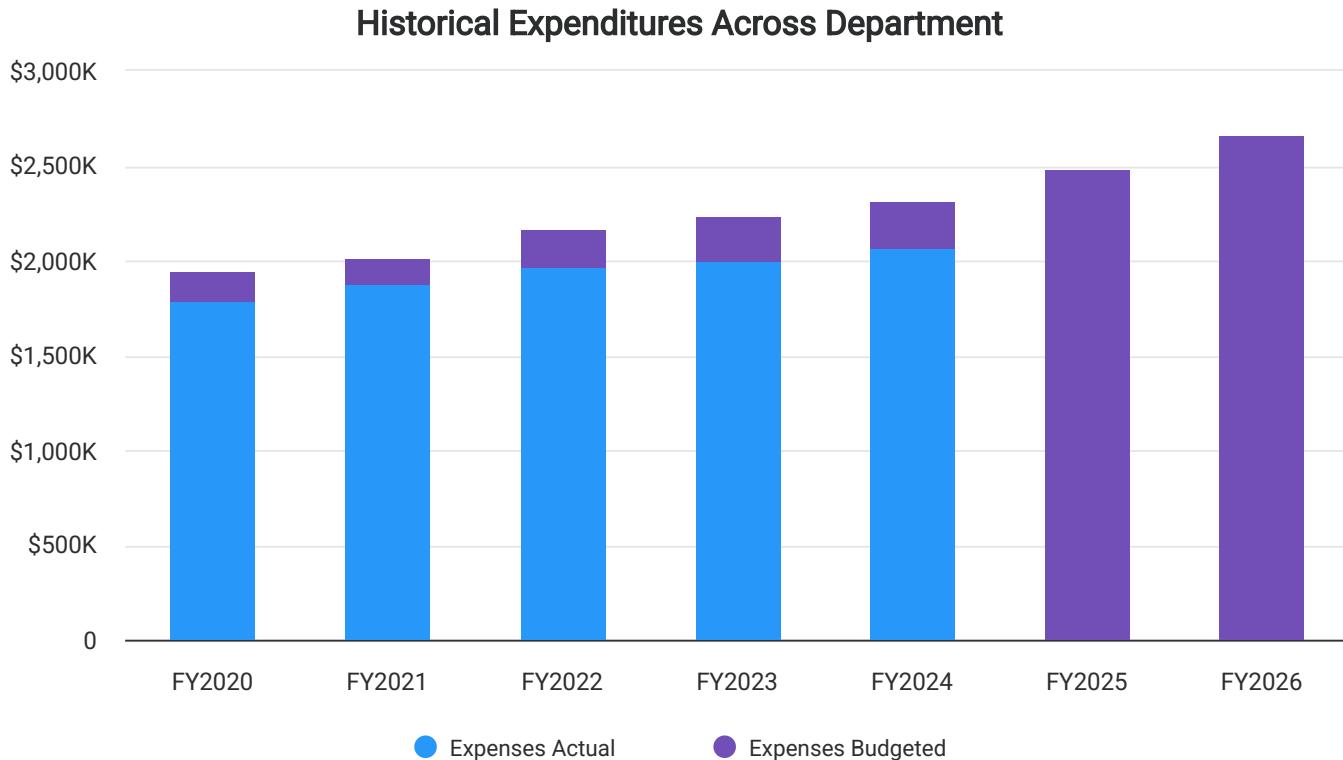
Public Works also operates our Transfer Station for residential drop off of refuse and recycling.

The DPW/Water Division oversees and performs maintenance of our water distribution system. They are also tasked with ensuring that the ever-increasing regulatory compliance standards are met.

Our administration staff aids the entire staff, as well as: prepares accounts payable warrants and payroll, grant reimbursements, personnel issues, regulatory compliance and general oversight.

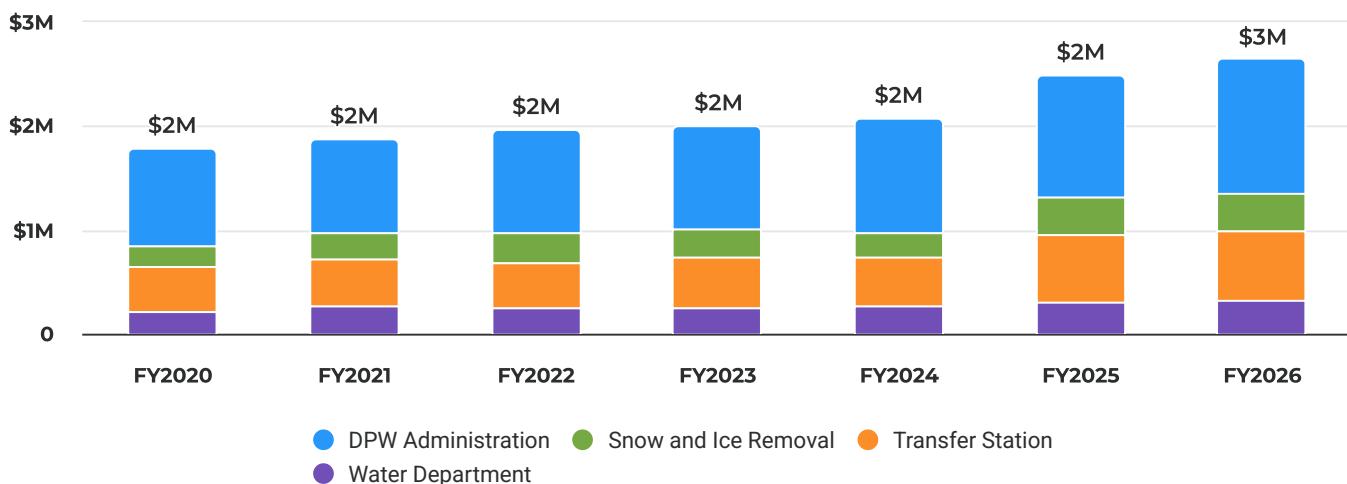
The entire staff takes great pride in all of our operations and performs each in an effective and efficient manner. Whether it be a planned project or response to a weather emergency, we approach it with **"JUST DO IT"** energy.

Expenditure Summary

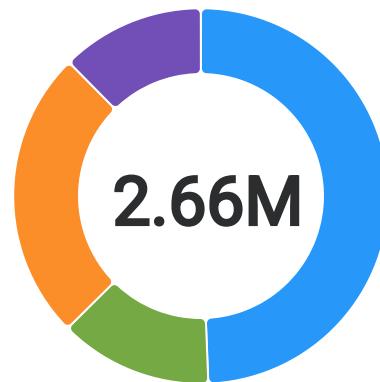


Expenditures by Department

Historical Expenditures by Department



FY26 Expenditures by Department



DPW Administration	\$1,315,153	49.38%
Snow and Ice Removal	\$351,520	13.20%
Transfer Station	\$666,599	25.03%
Water Department	\$330,015	12.39%

Expenditures by Department

Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)
DPW Administration	\$985,412.59	\$1,090,808.51	\$1,174,755.00	\$1,315,153.00	\$140,398.00
Snow and Ice Removal	\$285,590.87	\$233,120.43	\$351,520.00	\$351,520.00	-
Transfer Station	\$478,834.85	\$475,376.77	\$648,927.00	\$666,599.00	\$17,672.00
Water Department	\$253,987.48	\$272,345.64	\$311,518.00	\$330,015.00	\$18,497.00
Total Expenditures	\$2,003,825.79	\$2,071,651.35	\$2,486,720.00	\$2,663,287.00	\$176,567.00

Category (continued from above)

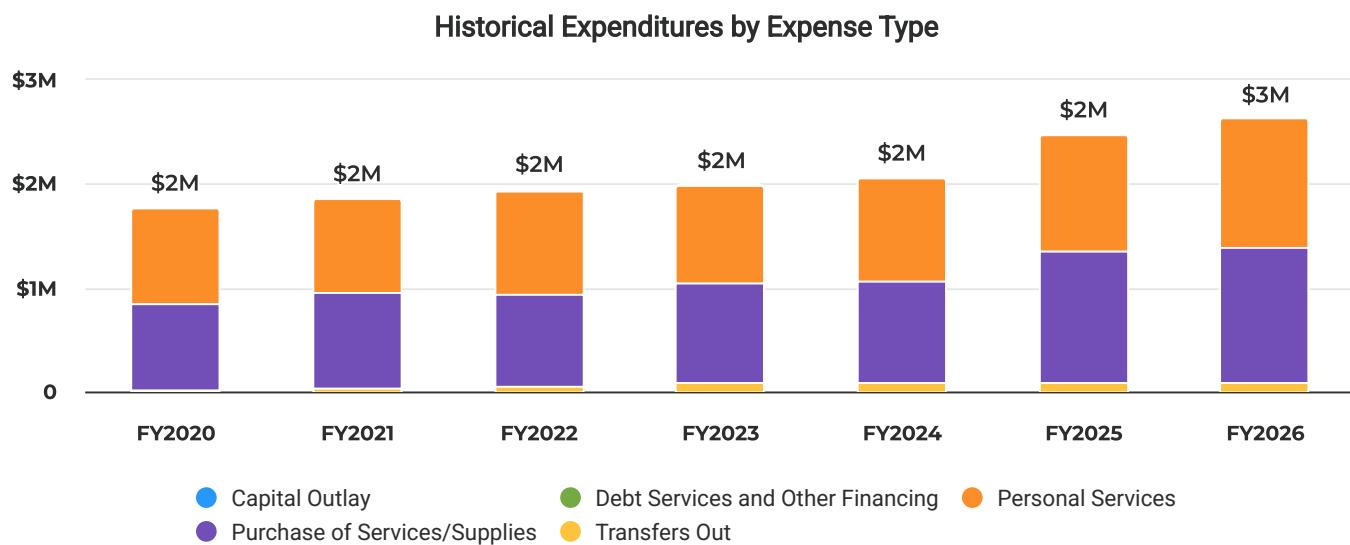
(% Change)

DPW Administration	11.95%
Snow and Ice Removal	0.00%

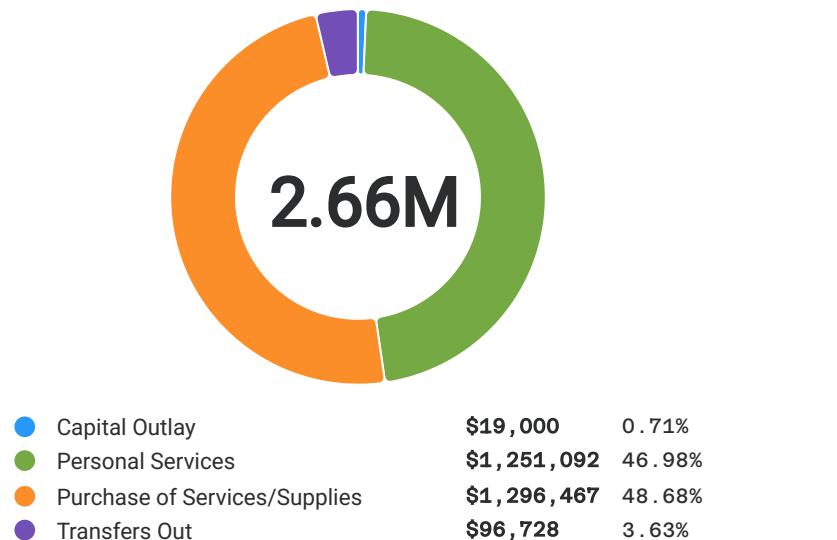


Category (continued from above)	(% Change)
Transfer Station	2.72%
Water Department	5.94%
Total Expenditures	7.10%

Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Debt Services and Other Financing						
DEBT SERVICE DEBT SERVICE	\$5,200	-	-	-	-	-
DEBT SERVICE INTEREST	\$130	-	-	-	-	-



Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Total Debt Services and Other Financing	\$5,330	-	-	-	-	-
Personal Services						
SALARIES & WAGES	\$501,561	\$548,993	\$589,986	\$726,919	\$136,933	23.21%
DEPT. HEAD SALARY	\$115,437	\$118,426	\$125,936	\$135,401	\$9,465	7.52%
OVERTIME	\$16,465	\$21,630	\$34,933	\$29,933	-\$5,000	-14.31%
PART TIME	\$38,941	\$30,299	\$39,000	\$39,000	-	0.00%
SNOW & ICE OVERTIME	\$40,608	\$29,863	\$52,520	\$52,520	-	0.00%
SALARIES & WAGES	\$92,963	\$101,535	\$102,497	\$103,030	\$533	0.52%
OVERTIME	\$8,032	\$8,063	\$14,901	\$10,000	-\$4,901	-32.89%
PART TIME	\$35,811	\$30,250	\$44,329	\$45,602	\$1,273	2.87%
SALARIES & WAGES	\$76,519	\$85,413	\$89,350	\$96,687	\$7,337	8.21%
OVERTIME	\$6,518	\$4,565	\$11,557	\$12,000	\$443	3.83%
Total Personal Services	\$932,855	\$979,037	\$1,105,009	\$1,251,092	\$146,083	13.22%
Purchase of Services/Supplies						
ELECTRICITY	\$287	\$427	\$500	\$500	-	0.00%
FUEL	\$1,200	\$1,200	\$1,200	\$1,200	-	0.00%
CEM EQUIP REPAIR/GROUND MAINT	\$9,153	\$5,350	\$10,000	\$10,000	-	0.00%
ADVERTISING	\$399	\$479	\$500	\$500	-	0.00%
TRAINING AND EDUCATION	\$17,851	\$13,956	\$10,000	\$10,000	-	0.00%
POSTAGE	\$283	-	\$700	\$700	-	0.00%
COPIER/PRINTING	-	\$116	\$800	\$800	-	0.00%
ROAD SWEEPING	\$12,461	\$14,671	\$27,500	\$25,000	-\$2,500	-9.09%
CATCH BASIN CLEANING	\$15,696	\$18,220	\$16,000	\$17,000	\$1,000	6.25%
OFFICE SUPPLIES	\$2,603	\$3,013	\$3,000	\$3,000	-	0.00%
SUPPLIES BUILDING MAINTENANCE	\$6,687	\$10,576	\$7,500	\$7,500	-	0.00%
GAS AND OIL	\$1,200	\$1,200	\$1,200	\$1,200	-	0.00%
LANDSCAPING / TREE PLANTINGS	\$4,074	\$12,050	\$5,000	\$5,000	-	0.00%
TREE REMOVAL	\$20,846	\$21,289	\$40,000	\$40,000	-	0.00%
PARK EXPENSES	\$20,110	\$47,725	\$26,500	\$26,500	-	0.00%
PEST CONTROL FULLER	\$7,240	\$7,000	\$7,500	\$7,500	-	0.00%
DRAINAGE	\$7,375	\$7,958	\$8,000	\$8,000	-	0.00%
SIGNS	\$2,831	\$4,278	\$4,000	\$4,000	-	0.00%
PATCHING	\$6,238	\$7,028	\$8,000	\$8,000	-	0.00%
STONE SEALING	\$20,000	\$20,000	\$20,000	\$20,000	-	0.00%
OPERATING SUPPLIES	\$3,320	\$3,603	\$4,000	\$4,500	\$500	12.50%
SMALL TOOLS STREET STRIPING	\$26,368	\$31,168	\$40,000	\$40,000	-	0.00%
STREET LIGHTS	\$28,656	\$34,396	\$35,000	\$35,000	-	0.00%
GUARD RAIL	-	\$8,500	\$8,500	\$8,500	-	0.00%
DUES, FEES, AND SUBSCRIPTIONS	\$454	\$540	\$500	\$500	-	0.00%
ROAD MACHINERY MAINTENANCE	\$78,987	\$78,588	\$80,000	\$80,000	-	0.00%

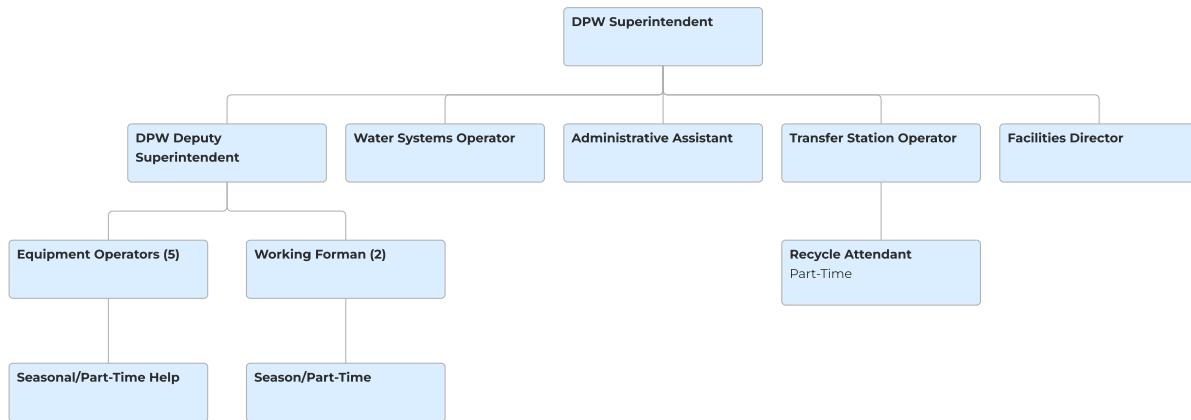


Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
PURC.SERVS.CONTR.SNOW REMOVAL	\$98,281	\$81,127	\$140,000	\$140,000	-	0.00%
SUPPLIES SNOW REMOVAL FUEL	\$15,883	\$14,632	\$22,000	\$22,000	-	0.00%
SUPPLIES SNOW BLADES	\$1,303	\$2,196	\$5,000	\$5,000	-	0.00%
SUPPLIES SALT	\$101,831	\$69,193	\$87,000	\$87,000	-	0.00%
SUPPLIES SAND	\$5,784	\$7,083	\$12,000	\$12,000	-	0.00%
SUPPLIES REPAIRS	\$21,900	\$29,027	\$33,000	\$33,000	-	0.00%
ELECTRICITY	\$4,251	\$5,401	\$4,100	\$5,500	\$1,400	34.15%
EQUIPMENT REPAIR	\$5,279	\$4,483	\$21,000	\$21,000	-	0.00%
CONTRACTUAL SERVICES	\$190,112	\$188,499	\$220,500	\$232,867	\$12,367	5.61%
GAS AND OIL	\$34,425	\$33,313	\$39,600	\$39,600	-	0.00%
MONITORING WELLS LANDFIELD	\$63,000	\$66,150	\$140,000	\$147,000	\$7,000	5.00%
LANDFILL CAPPING MAINTENANCE	\$8,200	\$10,000	\$10,000	\$10,000	-	0.00%
RECYCLING AREA MAINTENANCE	\$36,762	\$27,683	\$52,000	\$52,000	-	0.00%
ELECTRICITY	\$2,715	\$2,574	\$3,500	\$3,500	-	0.00%
TRAINING AND EDUCATION	\$2,480	\$1,967	\$3,000	\$3,000	-	0.00%
CONTRACTUAL SERVICES	\$55,055	\$72,524	\$75,000	\$80,000	\$5,000	6.67%
PARKS FIELD WATERING	\$2,030	\$1,151	\$5,400	\$5,400	-	0.00%
WATER SUPPLIES	\$10,938	\$7,916	\$20,700	\$20,700	-	0.00%
WATER MAIN EXTENSIONS	\$2,981	\$3,969	\$10,000	\$10,000	-	0.00%
DUES,FEES, AND SUBSCRIPTIONS	\$713	\$1,000	\$2,000	\$2,000	-	0.00%
Total Purchase of Services/Supplies	\$958,241	\$983,221	\$1,271,700	\$1,296,467	\$24,767	1.95%
Capital Outlay						
CAPITAL OUTLAY RESURFACE RDWYS	\$18,692	\$18,127	\$19,000	\$19,000	-	0.00%
Total Capital Outlay	\$18,692	\$18,127	\$19,000	\$19,000	-	0.00%
Transfers Out						
TRANSFER TO GF	\$88,708	\$91,266	\$91,011	\$96,728	\$5,717	6.28%
Total Transfers Out	\$88,708	\$91,266	\$91,011	\$96,728	\$5,717	6.28%
Total Expenditures	\$2,003,826	\$2,071,651	\$2,486,720	\$2,663,287	\$176,567	7.10%



Organizational Chart

DPW Organizational Chart



Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance +/-
Department of Public Works	DPW Superintendent	1.00	1.00	1.00	1.00	0.00
	Facilities Director	0.00	0.00	0.00	1.00	1.00
	DPW Deputy Superintendent	1.00	1.00	1.00	1.00	0.00
	Administrative Assistant	1.00	1.00	1.00	1.00	0.00
	Water Systems Operator	1.00	1.00	1.00	1.00	0.00
	Equipment Operator	5.00	5.00	5.00	5.00	0.00
	Working Foreperson	2.00	2.00	1.00	1.00	0.00
	Transfer Station Attendant	1.00	1.00	1.00	1.00	0.00
	Recycle Attendant	1.20	1.20	1.20	1.20	0.00
	Seasonal/Part-Time Help	<u>1.35</u>	<u>1.35</u>	<u>1.35</u>	<u>1.35</u>	<u>0.00</u>
	Total	14.55	14.55	13.55	14.55	1.00



Fiscal Year 2026 Goals & Objectives

Simply put: continue the high standards that we have for the quality of work and services we provide for our residents in all phases of public works activities. We will strive to find the "balance" between higher expectations, higher costs, level-funded budgets, increased workload while having many new faces to our department.

We will continue to expect all staff to work hard each day and provide them with the training and tools to become a fully licensed, confident, experienced and valuable asset to the team to ensure their success and the success of the entire department.

Specific Goals:

- Stormwater system mapping and outfall maintenance
- Finish "Complete Streets" grant work - Boston Street sidewalk from Wildwood Road to Elm Street
- Mill/pave Forest Street
- Improvements to the water system: Valve maintenance and hydrant replacement
- Finish two (2) water main projects: Liberty Street and Essex Street/DeBush Avenue
- Ever-increasing regulatory compliance and inter-municipal activities



Fiscal Year 2025 Accomplishments

To say that this past year has been busy for the DPW is an understatement. All of our usual "daily tasks" are too numerous to list, but suffice it to say that without these tasks the Town simply would be unable to thrive. We will list our major accomplishments for the past year below. Let's start by mentioning our greatest accomplishment, that which without all else, would be impossible: **THE DPW TEAM!!!**

In recent years we have lost many employees through retirement with significant experience and industry knowledge. Although inexperienced, the new staff combined with the "veterans" on the crew have not skipped a beat and still simply **"Get things done"**, even while a fire at our facility made operations much more difficult for three (3) months. They have acquired licenses, cross-trained and worked hard at their trade to help them and the Town succeed, which in turn benefits the Town. **"Thank you"** to them for all they do.

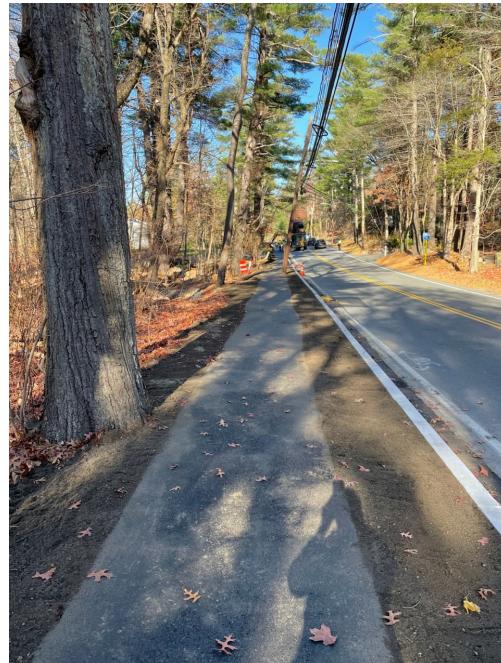
Major Accomplishments:

- Peabody Street Bridge repairs





- Boston Street sidewalk installation from Wildwood Road to Elm Street
-



- "Bottleneck"/traffic congestion work at Central Street and Washington Street



- Maple Street paving - from Route 114 to Liberty Street

The majority of the work above was done with various Grant funding

- Crack sealing on Maple Street, East Street to Danvers line, Brigadoon neighborhood, Wennerberg Road and most of Liberty Street
- Fuller Meadow School parking improvement
- Acquisition of a new roadside mower, infield grooming machine and a dump truck with sander
- Significant upgrades to all athletic fields
- 40 interments
- 1,900 tons of refuse, 475 tons of recycling at the Transfer Station, along with 212 mattresses
- Increased regulatory compliance and water testing for Polyfluoroalkyl Substances (PFAS), Lead and Copper Rule Revisions (LCRR) for Public Water System (PWS)



Health Department

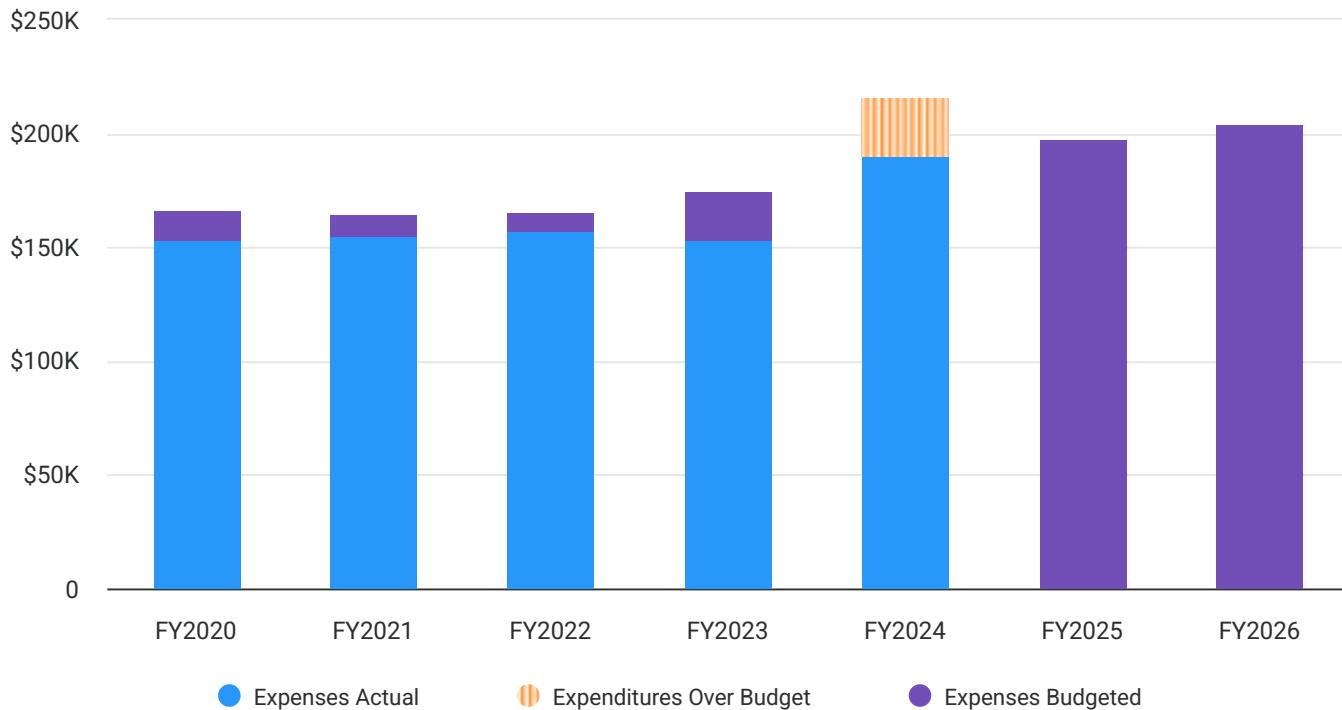
The Health Department, through direction by the Board of Health, is committed to improving public health through promoting well-being, preventing disease, and protection of an individual's health within the community.

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

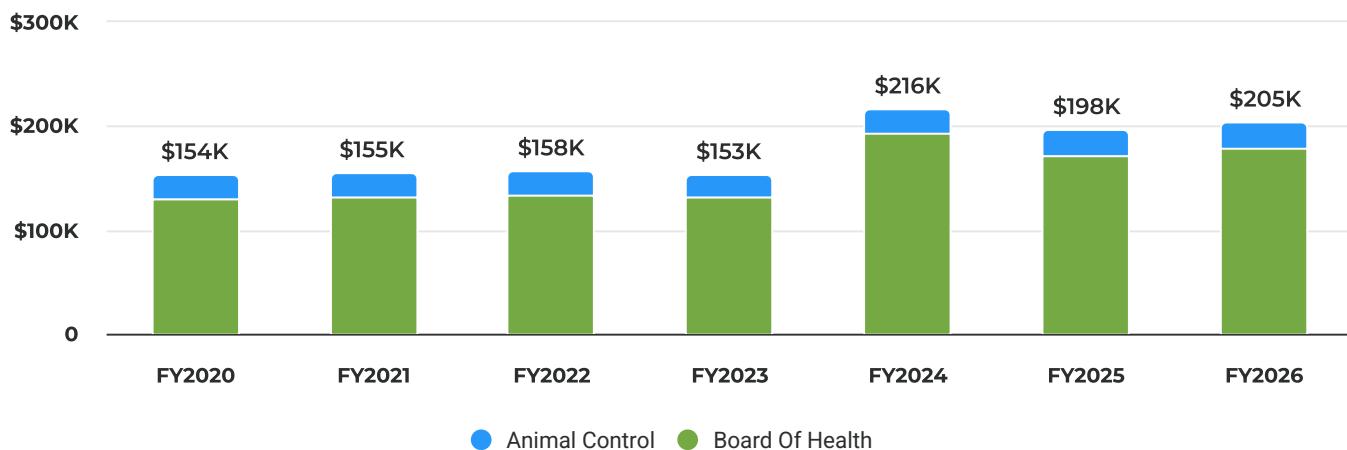
Expenditure Summary

Historical Expenditures Across Department



Expenditures by Department

Historical Expenditures by Department



FY26 Expenditures by Department

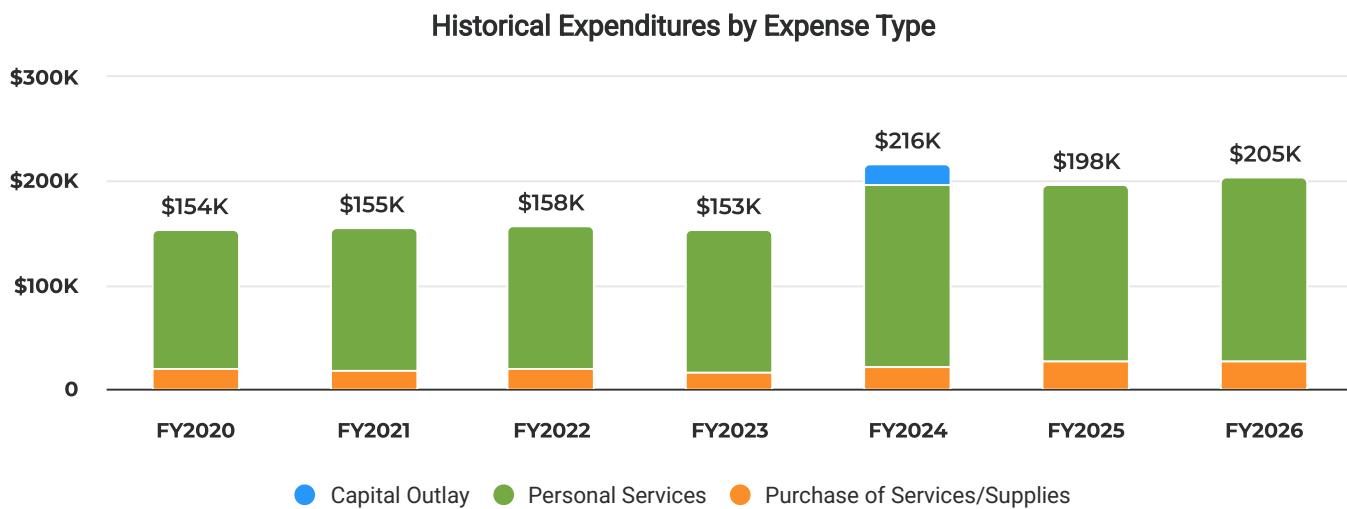


Expenditures by Department

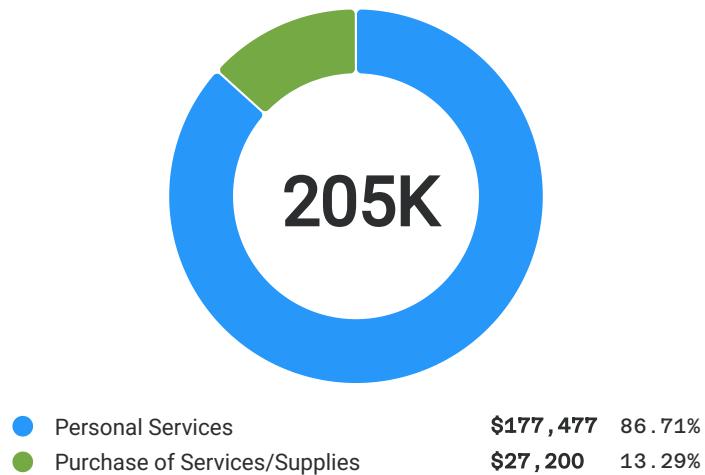
Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Board Of Health	\$132,660.36	\$194,257.44	\$172,454.00	\$178,955.00	\$6,501.00	3.77%
Animal Control	\$20,421.49	\$21,785.83	\$25,195.00	\$25,722.00	\$527.00	2.09%
Total Expenditures	\$153,081.85	\$216,043.27	\$197,649.00	\$204,677.00	\$7,028.00	3.56%



Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
SALARIES & WAGES	\$20,421	\$20,649	\$21,295	\$21,822	\$527	2.47%
SALARIES & WAGES	\$13,302	\$56,936	\$20,534	\$21,024	\$490	2.39%
DEPT. HEAD SALARY	\$102,203	\$98,564	\$101,415	\$105,510	\$4,095	4.04%
PART TIME	-	-	\$27,455	\$29,121	\$1,666	6.07%
Total Personal Services	\$135,927	\$176,149	\$170,699	\$177,477	\$6,778	3.97%
Purchase of Services/Supplies						
TRAINING AND EDUCATION	-	-	\$250	\$250	-	0.00%
ANIMAL BOARDING EXPENSE	-	\$770	\$1,500	\$1,500	-	0.00%
OFFICE SUPPLIES	-	-	\$150	\$150	-	0.00%
OTHER SUPPLIES	-	\$300	\$750	\$750	-	0.00%



Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
TRAVEL	-	\$67	\$1,250	\$1,250	-	0.00%
CONSULTANT OTHER	\$3,314	\$6,289	\$7,300	\$7,300	-	0.00%
ADVERTISING	-	\$150	\$350	\$600	\$250	71.43%
COMMUNITY HEALTH SERVICE	\$7,636	\$5,943	\$8,000	\$8,000	-	0.00%
TRAINING AND EDUCATION	\$2,749	\$2,573	\$2,500	\$2,500	-	0.00%
POSTAGE	\$95	\$150	\$150	\$150	-	0.00%
COPIER/PRINTING	\$180	\$440	\$500	\$500	-	0.00%
OFFICE SUPPLIES	\$378	\$1,141	\$750	\$750	-	0.00%
OTHER SUPPLIES	\$503	\$721	\$500	\$500	-	0.00%
TRAVEL	\$1,611	\$2,635	\$2,000	\$2,000	-	0.00%
DUES,FEES, AND SUBSCRIPTIONS	\$690	\$454	\$1,000	\$1,000	-	0.00%
Total Purchase of Services/Supplies	\$17,155	\$21,633	\$26,950	\$27,200	\$250	0.93%
Capital Outlay						
FY24 OPIOID SETTLEMENT	-	\$18,262	-	-	-	-
Total Capital Outlay	-	\$18,262	-	-	-	-
Total Expenditures	\$153,082	\$216,043	\$197,649	\$204,677	\$7,028	3.56%

Organizational Chart

Board of Health Organizational Chart



Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance +/(-)
Health Department	Public Health Director	1.00	1.00	1.00	1.00	0.00
	Public Health Nurse	0.20	0.20	0.20	0.20	0.00
	Administrative Assistant	0.23	0.23	0.00	0.00	0.00
	Tri-Town Health Inspector (grant funded)	0.00	0.00	0.75	1.00	0.25
	Tri-Town Nurse (grant funded)	0.00	0.00	0.00	1.00	1.00
	Shared Service Coordinator (grant funded)	<u>0.00</u>	<u>0.00</u>	<u>0.48</u>	<u>0.48</u>	<u>0.00</u>
	Total	1.43	1.43	2.43	3.68	1.25

Fiscal Year 2026 Goals & Objectives

Organizational Goal: Work with administration to find suitable space for the expanding staff in the Health Department.

Objective: Providing suitable office space in one location for the Health Department staff. Currently, the Tri Town nurse is working from the Topsfield Town Hall. Topsfield Town Hall is closed on Fridays, and she has to work from home.

Organizational Goal: Provide an online platform for the Septic Files. **Objective:** The last of the septic files are being scanned and once completed we will be provided the platform for accessing the Septic Files. People inquiring will be able to access files online and without someone having to physically pull the file.

Organizational Goal: Develop a document in which the owner of a shared septic system in retail, office, medical and salons, etc., provides the name, use and square foot of each rented space. This document will also include the total Design Flow of the system. **Objective:** Streamline the process of making a decision to approve a new business utilizing a shared Septic System.

Organizational Goal: Advertise and interview a contract Social Worker. **Objective:** Ready new contracted Social Worker to provide mental health and overdose support to our community.

Organizational Goal: Write and present to the Board of Health proposed regulations as needed. **Objective:** Address nuisances or issues that are not already covered in our regulations.



Fiscal Year 2025 Accomplishments

Public Health Excellence Grant Award: As of July 1, 2024, Middleton is now the host community for Public Health Excellence (PHE) Grant for the Tri town(Boxford, Middleton and Topsfield). We will be receiving \$336,329.41 for the fiscal year of 2025 to strengthen and reinforce the public health workforce in the Tri town. We were able to increase the inspector's and nurse's position from .8 FTE to 1.0 FTE (Full-Time Employee). Currently, we are actively interviewing for the mandated Shared Service Coordinator (SSC). We are planning on bringing this position up to 1.0 FTE as it is currently at a .475 FTE. One of the deliverables mandates that the position be 1.0 FTE. This position is to remove the day-to-day oversight of the tri town positions, reporting and deliverables to the SSC and not the host director. The funds that would support the part-time hire of a Social Worker will go towards staffing a full-time SSC position. We will then be in compliance with the mandate of the state deliverable. The Social Worker will be a contract position and paid through the Opioid Abatement Funds. Each town will need to fund its own Social Worker.

Tri town Inspector, Connor Galvin is self-motivated and continues to be eager to learn. He is on his way to becoming the first to complete the Food Safety HUB Training Program in Salem. He is on the wait list for the Housing Hub Training, NEIWPCC Soil Evaluator's course and the Lead Determinator's Course. He is based in Middleton, where the majority of his training is overseen. In the past year, he received his certification as a Septic Inspector. He attended the MHOA, Massachusetts Health Officer Association, conference in Springfield where he was able to choose classes in environmental health, emergency preparedness and food safety.

Tri town nurse, Julia Lobel, RN BSN continues to focus on communicable disease case investigation for Topsfield and Boxford. She provides wellness clinics throughout the 3 towns. She contracts with a local pharmacy and scheduled vaccine clinics in Boxford and Topsfield. She continues to do outreach to the school community and the senior population. She is a CPR and Stop the Bleed Instructor. She offers classes throughout the 3 communities. Julia, Tri town nurse, and Patti McDonough, Middleton Public Health nurse, are both members of the Northshore Mother Visiting Partnership (NSMVP). This initiative offers a Public Health Nurse a visit to a mother or caregiver, ideally within 12 weeks of giving birth or adopting a baby, regardless of the mother's age, insurance income or number of children. The visit will last approximately 1.5 hours and will take place in the mother's home or at a mutually agreed-upon location. All services provided by the Public Health Nurse are free and confidential.

Opioid Abatement Settlement: We had our first Opioid Overdose Awareness Vigil on August 28th in front of the Flint Library. We were fortunate to have a passionate committee to prepare for the vigil. We had help from the DPW putting up the tents, setting up chairs and tables. Our committee planted 2125 purple flags, the number of overdose deaths in 2023, on the lawn of the library and across the street on Richardson's Green. Our speakers were Senator Bruce Tarr, Representative Bradley Jones, Father Karlo Hocursak from St. Agnes Church, and Steven Jesi, a community member who lost his daughter to an opioid overdose. All of our municipal employees were provided purple t-shirts. The t-shirts were worn in solidarity on the day of the vigil. Patty McDonough, the Middleton Town Nurse, provided free Narcan for the patrons who attended the vigil.

A donation will be made to the Wenham House, a sober home for men. The director and 2 managers presented at our meeting this Fall. Their presentation provided insight into how this sober home has helped so many men that struggled with opioid addiction. We are going to start the process of advertising and interviewing for a contract/ per diem Licensed Social Worker to meet the needs of our community members in Middleton. Currently, we have \$47,352.23 in Opioid Abatement Funds.



Nursing: Patricia McDonough RN M. Ed., continues to maintain the surveillance and investigation of communicable diseases through an online platform from the Department of Public Health. She provided 2 town wide flu vaccine clinics. One was held on Saturday morning on October 11 at the Howe Manning School. The second clinic was a Vote and Vax Clinic on November 5th. The Town Clerk, Ilene Twiss, welcomed the Health Department space at the Fuller Meadow School. Space was tight with the polling booths, but she was very kind and made space for the clinic. This was a well received venue to provide flu vaccine, as well as providing free COVID-19 test kits and Narcan to the voting community. She vaccinated all the folks at the Northeast ARC. This is a residential special needs home. School-based flu mist clinics were offered to both schools in Middleton. Both school administrations graciously declined. In the past, flu mist clinics were held during school hours and were well received by students and parents. The number of flu vaccines provided to school aged children is significantly down from years prior.

Julia Lobel, the Tri town nurse, and Patti McDonough, the Middleton Public Health nurse have successfully passed and are now certified American Heart Instructors for CPR. Patti will be providing free CPR classes in the upcoming year for the community. the classes will be offered at the library, dates and times will be posted on the Health Department's Web page.

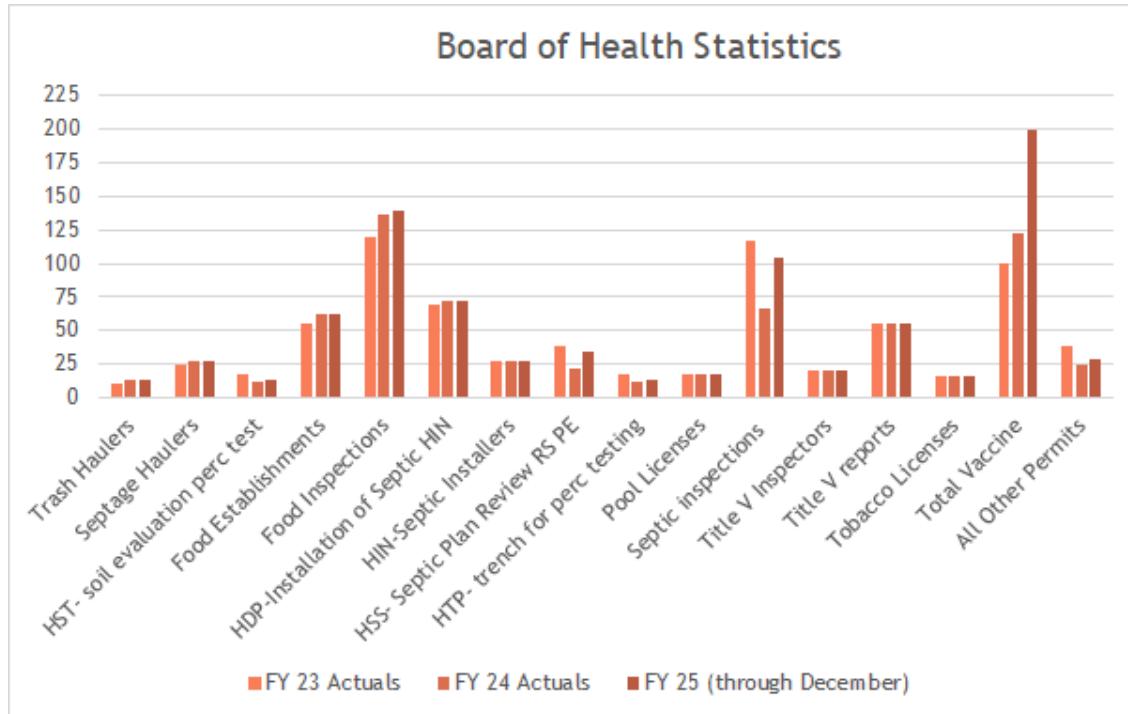
Patti regularly submits written health articles to the Council On Aging (COA) newsletters. She has offered educational classes during lunch at the COA, and continues to build a relationship with the senior population. She also provides home visits to our home bound.

Proposed Regulations: Currently, the Health Department is working on regulations regarding the following: Feeding the Wildlife, Roosters and requiring Habitable Room Count forms be signed by a Registered Sanitarian (RS) or Professional Engineer (PE) or Health Director or their designated staff member. To post a hearing for changes or adding to the BOH(Board Of Health) Regulations, it is mandated that the post runs for 2 consecutive weeks in the local paper.

Capital Budget: We are on the final leg of scanning the remainder of the septic files. The files should be returned by late winter. Currently, we have \$55,820.00 allocated for scanning and digitalizing the remaining files. We have paid a total of \$42,000, and I am hoping the last invoices will come in under budget as some of the files have been scanned on site.



Performance Measures



Department:	Board of Health
Fiscal Year:	FY26

Permits Issued:	FY 23 Actuals	FY 24 Actuals	FY 25 (through December)
Trash Haulers	10	13	14
Septage Haulers	25	27	27
HST- soil evaluation perc test	18	12	14
Food Establishments	55	63	63
Food Inspections	120	136	140
HDP-Installation of Septic HIN	69	72	72
HIN-Septic Installers	28	27	27
HSS- Septic Plan Review RS PE	39	22	35
HTP- trench for perc testing	18	12	14
Pool Licenses	17	17	17
Septic inspections	117	66	105
Title V Inspectors	21	21	21
Title V reports	56	56	56
Tobacco Licenses	16	16	16
Total Vaccine	100	122	200
All Other Permits	38	24	29



Council on Aging

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.

Making History: From Council on Aging (COA) to Community Center

We will start FY26 as the Council on Aging and end as the Middleton Community Center. In preparation for this historic change, the Council on Aging continues to build our engagement opportunities and expand our newsletter distribution. We recommend to seniors that you take a moment to look over the newsletter and find your connection to the COA. The Middleton COA offers wellness, educational, nutritional, and volunteer opportunities. The COA nurtures the concept of togetherness that has made this amazing town a desirable place to live!

The opening of Middleton's new Municipal Complex will break down the barriers that keep many seniors from engaging with the current center. The staff and volunteers at the COA are getting ready for this increase in participation by recruiting, onboarding, and training new volunteers to supplement current staffing. The COA relies heavily on volunteers to assist with current operations and help prepare the center for the anticipated changes that will come with the new center.

The transition from COA to Community Center involves merging the COA with Middleton's Recreation Department. This will expand the target participants from Middleton's 2,583 (based on 2020 U.S. census data) 60+ year-old population to community members of all ages.

Middleton Food Pantry's Growing Needs

Do you know that the Middleton COA houses the Middleton Food Pantry? The Middleton Food Pantry will move with the COA to the new Municipal Complex in 2026. The mission of the Middleton Food Pantry is that it is a self-sustaining, non-profit organization sustained by private food donations. The Middleton Food Pantry raises funds solely for the continuance of our mission to feed needy families in our local community.

The Middleton Food Pantry was started in 2010 by volunteers Professor Francis J. Leary and Chief David Leary. Starting as a two-man, two-room operation, Professor Leary and Chief Leary expanded its volunteer base and spread into the spare shelves, cabinets, and corners of the COA's lower level to collect, store, and distribute food goods to as many Middleton families, seniors, veterans, and in-need members of the community as they could reach. After Chief Leary passed, Professor Leary continued to build the Food Pantry operation and recruit a strong team of volunteers to support its growing mission.



As the Middleton Food Pantry's participant numbers continue to increase, so do their needs. Now serving an average of 35 (and growing) participants weekly, the Food Pantry is grateful for the upcoming opportunity to expand its space and services. COVID, and the devastation it left in its wake, along with the continuing rising food costs, the food pantry's army of caring and compassionate volunteers, work tirelessly to ensure the nutritional needs of its participants are met. The hard work and kindness of the Food Pantry's volunteers have made visiting the food pantry a place of genuine community.

The Food Pantry is entirely funded by monetary and food donations provided by the community, businesses, and individuals. It is run and operated by a team of 5 dedicated volunteers led by Food Pantry Coordinators Francis J. Leary and Colleen Moulison. I would like to thank the volunteers and generous donors of the Middleton Food Pantry for their continued commitment and support to this important service to the Middleton Community.

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

The COA's budget continues to be supplemented by community support, donations from individuals, businesses, and community fundraising initiatives. Often they must charge fees for seniors to participate in their programs to have the funding to provide said programs. The Middleton COA has been fortunate to have the support it needs from the community and our Friends of the COA group to offer our programs free to our seniors. Removing this financial barrier allows more seniors to access the necessary programs we offer to allow for healthy aging and quality of life in their later years. I would like to extend my heartfelt gratitude to those community members and businesses for thinking of the COA and our Friends group when looking for a place to give your support within the Middleton Community.

The Friends of the COA continue to achieve their goal of funding all veterans, health and wellness, learning programs, and excursions. These programs include trips to the theater, monthly themed programs, art programs, and ongoing exercise programs. Annually, the Friends of the COA donate gift cards of necessity during the winter months to offset increased costs seniors experience as the days grow darker and colder.

In addition to fundraising, the COA received level funding from the state for Title III B (Outreach) and Title III C (both congregate and home-delivered meals) grants for Title III B and an increase in funding for the Formula Grant. We are grateful to AgeSpan and The Executive Office of Elder Affairs for their continued support to supplement services that meet the nutritional, social, and emotional needs of the seniors in our community, a need that continues to experience an increase in demand.

The Middleton Cultural Council supported the COA's mission to provide diverse programming by funding an Instructional Art program for seniors. The benefits of an Instructional Art program are an increase in fine motor skills, reduced stress, promotion of 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 IIIB Outreach 10/1/24-9/30/25	Title III C Nutrition 10/1/24-9/30/25	Formula Grant 7/1/24-6/30/25	Middleton Cultural Grant - Instructional Art Program 1/1/24-12/30/24
\$14,000	\$14,916	\$38,745.00	\$465

Expenditure Summary

Operational Budget - Personnel Budget Changes

I. Salaries and Wages

a. Assistant Director (A.D.) Decreases

Title III C \$14,916 (was \$8,892) – the entire grant is now being allocated to the Assistant Director (A.D.). A portion of this grant used to be allocated to van drivers (\$6,024) because they used to deliver home delivered meals (HDM) regularly. Now we have Senior and Veteran Tax Work Off (SVTWO) and volunteers delivering home HDM's regularly and van drivers are back-up delivery drivers. The A.D.

- i. coordinates the program with the administrative support of the Director.
- ii. Formula Grant increased from \$36,162 to \$38,745.

New position created - Program & Volunteer coordinator to help develop programming in the new

iii. Community Center

II. Part Time

a. Lead Meal Site Aid position was terminated and merged into Kitchen Aid Line.

Van Drivers increase because Title III C Grant is no longer allocated to this line. It has been re-allocated to b. the A.D..

Operational Budget – Non-Personnel Changes

I. Purchase of Services (Level Funded)

a. Van Fuel, Mileage, Maintenance and Repairs

Increased HDM mileage by using more Senior and Veteran Tax Work Off Participants and volunteers to

- i. deliver meals, they must drive their own vehicles.
- ii. Reduced outreach mileage by using the explorer more.
- iii. Combined Oil Changes and Repairs with Yearly Inspection.

b. Contractual Services (Services and Events)

- i. Moved funds from event materials to special events.
- ii. Reduced bingo money and moved to special events.

II. Total Supplies (Increased by \$270 – taken from professional development)



a. Building Maintenance - increased by \$270; taken from professional development.

Changed line title to Wayne Alarm and moved battery replacement to mammoth quality fire protection; i. line increased by \$96 to accurately replace cost of inspection.

ii. Mammoth/Quality Fire Protection increased by \$150 to budget for a battery replacement.

The exterminator's quarterly inspection increased by \$6 per inspection. The total line item increased iii. by \$24 a year.

b. Other Supplies – Level (no changes)

III. Other Charges and Expenses (Decreased by \$270 and moved to Building Maintenance)

Dues, Fees, Subscriptions – increased by \$207 as a result of a postage permit renewal fee increase of \$70

a. and the required ASCAP (municipal) Music License was \$137. Taken from Professional Development.

Annual Membership MCOA (Massachusetts Council on Aging) – increased membership from \$402 to i. \$620. \$218 taken from Netflix/zoom.

Removed lines for Netflix/zoom/discovery plus memberships (\$240- \$218 moved to MCOA; \$22

ii. moved to ASCAP) and Board of Trade Membership plus Meetings (\$275 – moved to ASCAP).

Added ASCAP (municipal music license) totaling \$434. Paid by \$22 from Netflix; \$275 from the Board

iii. of Trade; the remaining \$137 remaining contributed to the increase in total Dues, Fees, Subscriptions.

Professional Development – Decreased by \$477. Moved \$207 to dues, fees, subscriptions and \$270 moved

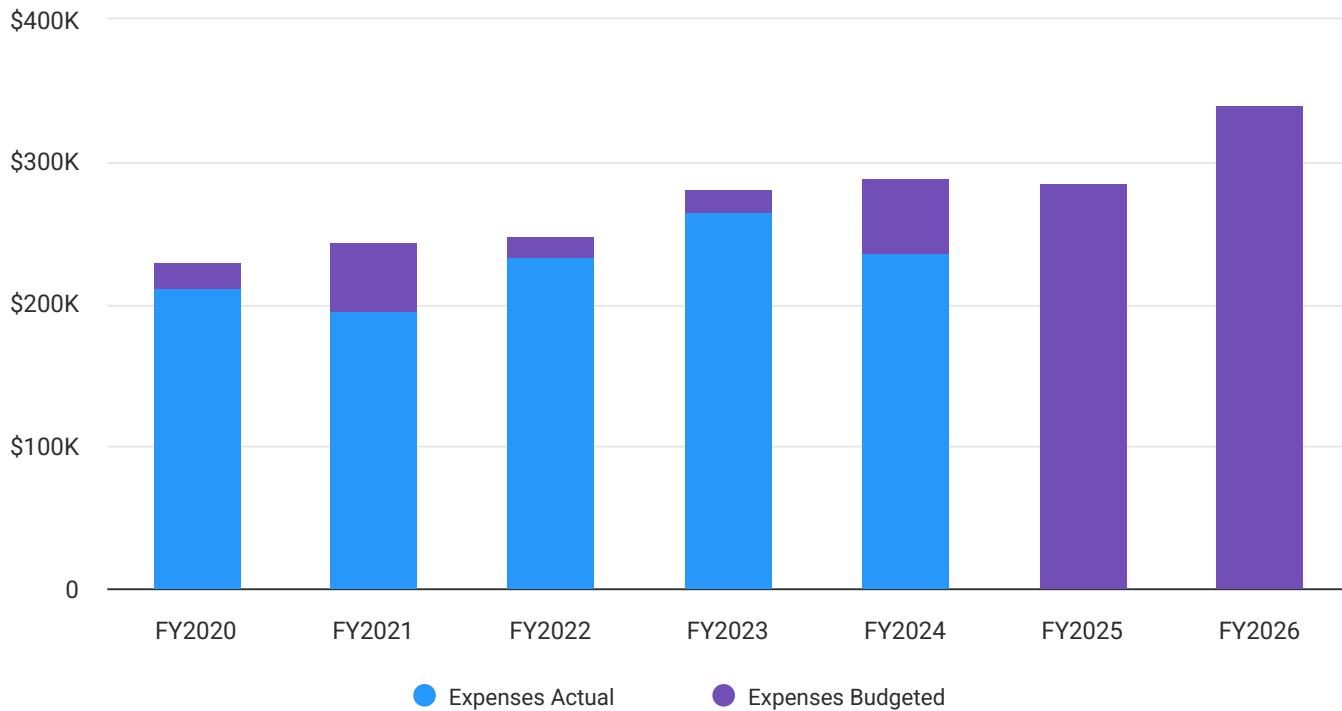
b. to building maintenance.

i. Training (fees, transportation, meals) increased by \$23 and moved from NSES-sponsored events.

Removed NSES-sponsored events with COA BOD a decrease of \$500 – moved \$23 to training (fees,

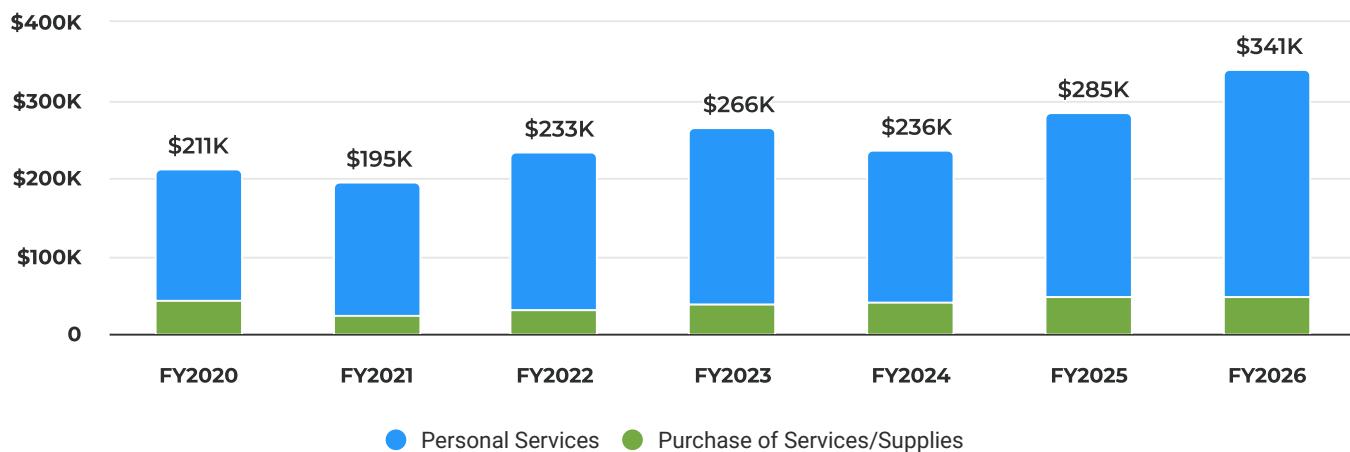
ii. transportation, meals); \$207 to dues, fees, subscriptions and \$270 moved to building maintenance.

Historical Expenditures Across Department



Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

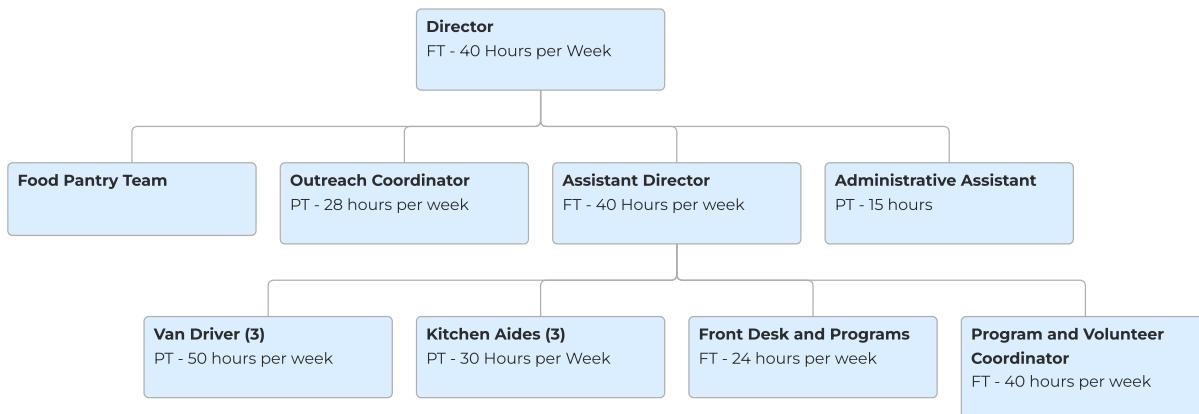
Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
SALARIES & WAGES	\$47,157	\$37,757	\$38,334	\$88,196	\$49,862	130.07%
DEPT. HEAD SALARY	\$85,712	\$87,959	\$90,505	\$92,771	\$2,266	2.50%
PART TIME	\$93,268	\$69,226	\$109,342	\$112,416	\$3,074	2.81%
Total Personal Services	\$226,138	\$194,942	\$238,181	\$293,383	\$55,202	23.18%
Purchase of Services/Supplies						
MAINTENANCE AND REPAIRS	\$5,475	\$9,402	\$9,875	\$9,875	-	0.00%
MAILINGS	\$5,222	\$7,230	-	-	-	-
PRINTING	\$1,334	\$839	-	-	-	-
SERVICES/EVENTS	\$4,427	\$4,294	\$4,302	\$4,302	-	0.00%
OFFICE SUPPLIES	\$478	\$190	-	-	-	-



Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
BUILDING MAINTENANCE	\$5,399	\$5,284	\$5,340	\$5,610	\$270	5.06%
OTHER SUPPLIES	\$6,486	\$6,493	\$17,056	\$17,056	-	0.00%
DUES,FEES, AND SUBSCRIPTIONS	\$2,862	\$2,644	\$4,070	\$4,277	\$207	5.09%
PROFESSIONAL DEVELOPMENT	\$7,823	\$4,934	\$6,515	\$6,038	-\$477	-7.32%
Total Purchase of Services/Supplies	\$39,506	\$41,311	\$47,158	\$47,158	-	0.00%
Total Expenditures	\$265,644	\$236,252	\$285,339	\$340,541	\$55,202	19.35%

Organizational Chart

Council on Aging Organizational Chart



Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance +/(-)
Council on Aging	Council on Aging Director	1.00	1.00	1.00	1.00	0.00
	Assistant Director	1.00	1.00	1.00	1.00	0.00
	Administrative Assistant	0.38	0.38	0.38	0.38	0.00
	Program/Volunteer Coordinator	0.00	0.00	0.00	1.00	1.00
	Outreach Coordinator	0.48	0.85	0.85	0.70	-0.15
	Front Desk & Program Coordinator	0.60	0.60	0.60	0.60	0.00
	Van Driver	1.24	1.24	1.25	1.25	0.00
	Meal Site Aides	0.50	0.50	0.50	0.75	0.25
	Lead Site Aides	<u>0.23</u>	<u>0.23</u>	<u>0.23</u>	<u>0.00</u>	<u>-0.23</u>
Total		5.43	5.80	5.81	6.68	0.87

Fiscal Year 2026 Goals & Objectives

- Transition the Council on Aging into an Intergenerational Community Center.
- Physically move the Council on Aging from 38 Maple St. to the new Municipal Complex.
- Prepare and support staff, volunteers, and participants for and through this transition.
- Support Food Pantry volunteers with the transition into the new municipal complex.
- Apply for grants to offset the costs of programs, a new vehicle, and support staff salaries.
- Advocate to Town Administration, Town Finance, Select Board, and the Community at Large for the necessities required for a smooth transition.
- Onboard volunteers to supplement staff to meet the expected growth as we expand the target group we serve from seniors to all ages of the community.
- Continue to utilize the data provided by the UMASS Boston Needs Assessment in developing programming and services.
- Continue to make updates to our database to improve timely data entry and streamline how data is captured for better utilization of data statistics.
- Expand staff knowledge with the myseniorcenter database system and find ways to make the system meet the needs of the multigenerational programs the Community Center will provide.
- Continue to increase attendance, engagement opportunities, and distribution of our newsletter.
- Expand inter-generational programming and create a schedule that supports community needs.
- Continue to develop volunteer opportunities that support engagement opportunities and the needs of the community at large.
- Continue to expand our Veteran program offerings and engage more veterans.
- Continue to support the Friends of the Middleton COA in their fundraising initiatives.
- Continue to collaborate with Tri-Town COAs.
- Continue to support the Food Pantry's needs, growth, and administrative tasks.
- Work with Danvers IT to ensure the COA and future Community Center have the technology required to successfully meet the demands of the department.



Fiscal Year 2025 Accomplishments

- Increased newsletter size by 4 pages and increased production by 200 newsletters. Increased circulation via electronic access and distribution to local businesses.
- Continue to visit COA/Community Centers with either similar populations or designs, such as the new complex, to research staffing and room use structures in these buildings.
- Continue to meet and collaborate with Tri-Town COA directors and Tri-Town health nurses to discuss community needs and share resources.
- Continue to offer 1:1 technology support for seniors utilizing Masconomet High School and Middleton School students.
- Work with Municipal Departments to ensure job placement for the growing applicant base for the Senior and Veteran Tax Work Off program.
- Continue to expand the COA's volunteer base to meet the growth in participation. Specifically, in the areas of congregate dining, home meal delivery, front office, and program facilitation.
- Supporting the Flint Public Library with their volunteer onboarding process by providing CORI checks on behalf of the Municipality.
- Continue to expand outreach initiatives through phone and robocalls, written and digital correspondence, and connections to resources to meet individuals and families in need.
- Continue to research and distribute educational resources in the areas of fraud, scams, financial services and programs, long-term living options, and dementia care in the surrounding communities.
- Continue to combat isolation via outreach services and connecting homebound seniors to the community at large.
- Continue to expand collaboration with town departments, including Middleton Schools, Flint Public Library, Middleton Health Department, Town Administration, Veteran Services Office, Public Safety (Fire and Police), Department of Public Works, Town Planner, Conservation Agent, Building and Inspection, Town Assessor, Town Finance, Town Administration and Clerks offices.
- Continue to lead 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, COVID-19, etc) and test kit distribution.
- Provide staff training and education in the areas of safety (CPR, AED, Narcan, Choke Safe, Serve Safe, Sanitation Training, Allergy Certification, Q-Sstraint Securement System, and awareness of programs offered throughout the town).
- Continue to increase program offerings to match the diverse needs and interests of Middleton's diverse senior population.
- 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.
- Continue to work with Friends of COA to offer all programming at no cost to the seniors.
- Continue to work with Friends of COA and VSO to offer all programming at no cost to the veterans.
- Continue to host quarterly dance parties.
- Continue birthday and holiday correspondence.



- A continued presence of the COA at community events such as hosting the Apple Pie Baking Contest at the Pumpkin Festival, tabling at the Food Truck Festival, attending the Friends of the COA Annual Dance Party Fundraiser, and tabling at the Earth Day Festival.
- Improved the newsletter's cover by featuring a COA artist's artwork and biography.
- Continue to grow Veteran program offerings and build weekly attendance.
- Attended building committee meetings, groundbreaking, and topping-off ceremonies and provided feedback, when needed, to support the development of the new municipal complex.

Performance Measures

Department:	Council on Aging		
Fiscal Year:	FY26		

Permits Issued:	FY 23 Actuals	FY 24 Actuals	FY 25 (through December)
*Participation/ event participation (unduplicated individuals)	1,901	1,872	1,396
*Participation/ event participation (duplicated individuals)	16,190	21,406	11,432
Program/event guests not in data base	5,174	4,345	1,646
Senior/Veteran Tax Work-Off Program Participants (unduplicated individuals)	32	37	38
# of Volunteers	N/A	N/A	159
Volunteer Hours	N/A	N/A	2,107
Offsite Bus Excursion Participation	78	83	73
Average daily attendance	53	73	84
Outreach/ services (unit of measurement: point of contact, monthly average)	3,151	2,854	3,249
Scheduled Events/ Programs/ Services Offered	1,589	1,763	852



Veterans Services

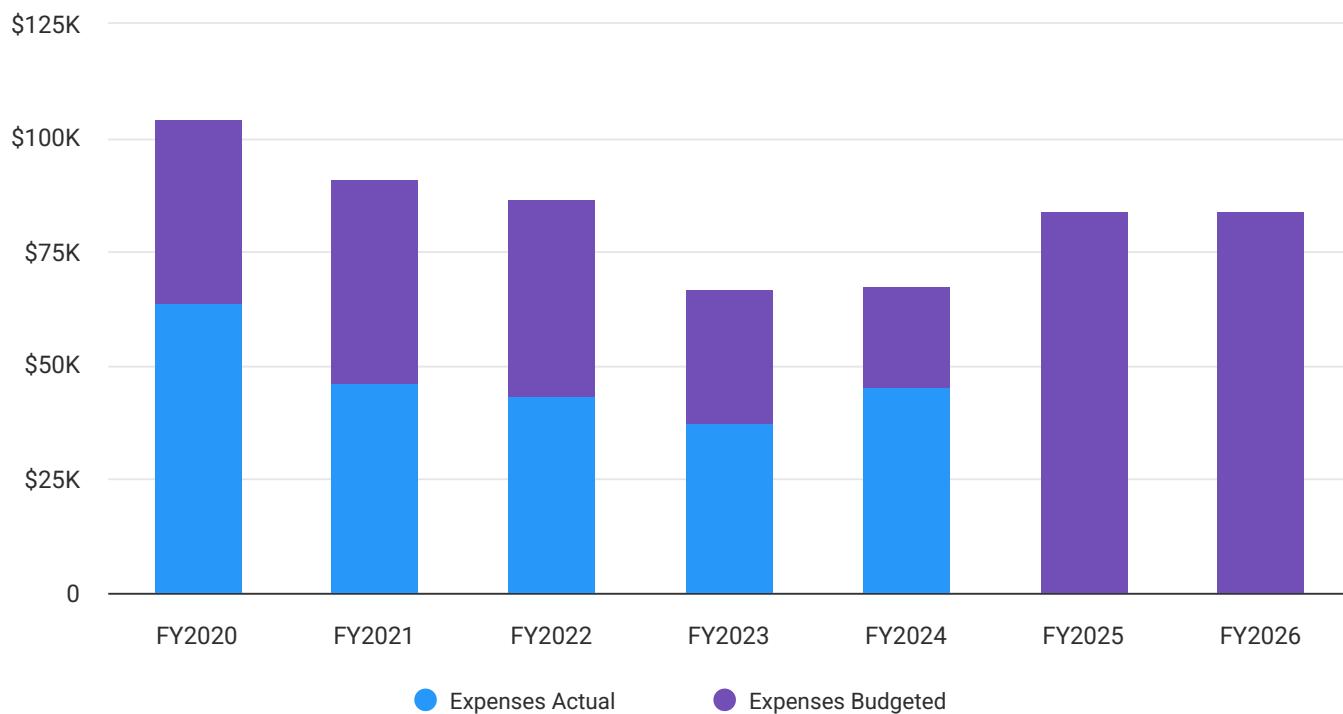
The Veterans Services Department's primary responsibility is to administer Massachusetts state benefits for eligible veterans and their dependents provided under M.G.L. Chapter 115. Chapter 115 benefits ensure every eligible Massachusetts veteran, veteran's dependent, and surviving spouse receives certain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

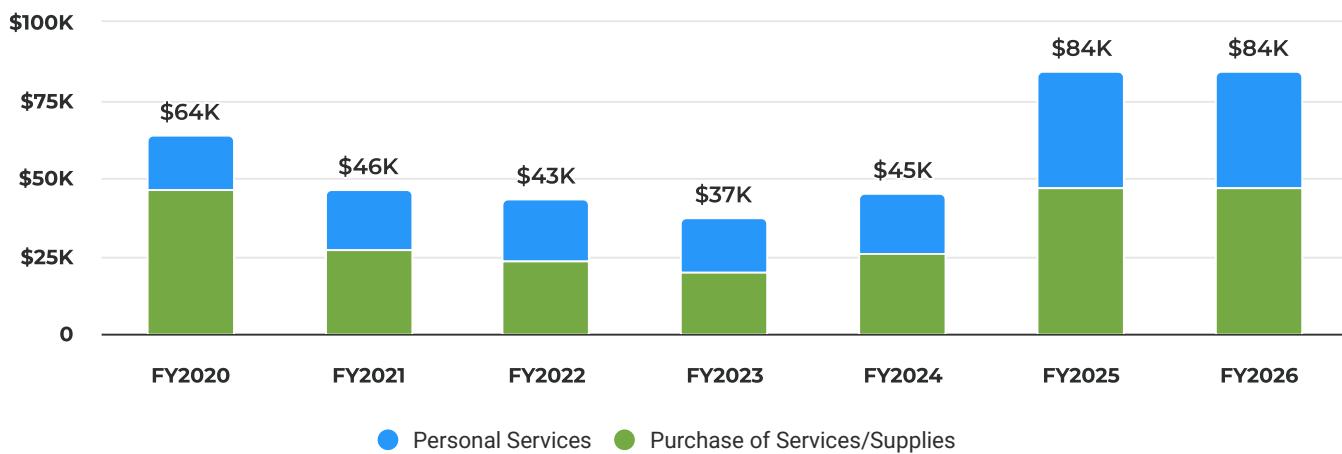
Expenditure Summary

Historical Expenditures Across Department

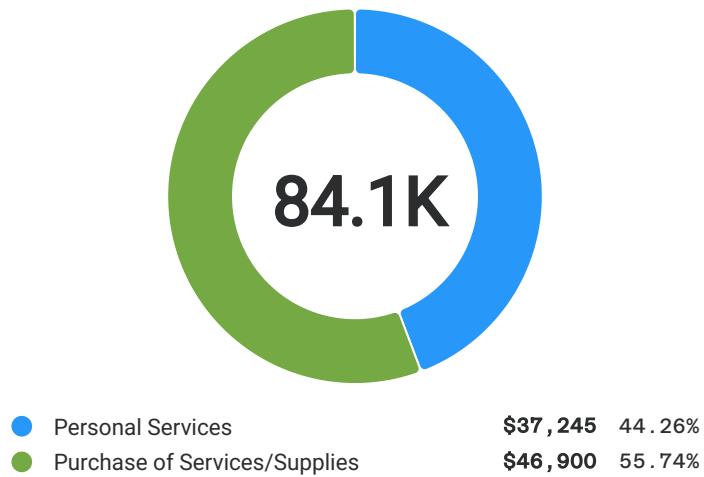


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Object Summary 1

Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
DEPT. HEAD SALARY	\$17,323	\$19,633	\$36,336	\$37,245	\$909	2.50%
PART TIME	-	-	\$1,000	-	-\$1,000	-100.00%
Total Personal Services	\$17,323	\$19,633	\$37,336	\$37,245	-\$91	-0.24%
Purchase of Services/Supplies						
POSTAGE	-	-	\$300	\$300	-	0.00%
CENTRAL OFFICE SUPPLIES	\$68	\$130	\$350	\$350	-	0.00%
TRAVEL	\$696	\$880	\$6,100	\$6,100	-	0.00%
DUES, FEES, AND SUBSCRIPTIONS	\$50	-	\$150	\$150	-	0.00%
VETERAN'S AID	\$19,331	\$24,799	\$40,000	\$40,000	-	0.00%



Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Total Purchase of Services/Supplies	\$20,146	\$25,809	\$46,900	\$46,900	-	0.00%
Total Expenditures	\$37,468	\$45,442	\$84,236	\$84,145	-\$91	-0.11%

Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance +/(-)
Veterans' Services	Veterans' Service Officer	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
	Total	1.00	1.00	1.00	1.00	0.00

Fiscal Year 2026 Goals & Objectives

- Continue to support the veterans of Middleton in any capacity, including assistance to other Town departments in their efforts to aid Middleton's veterans.
- Increase collaboration with other VSO offices and organizations, including MVSOA and NEMVSOA.
- Continue to grow the Patriotic Observances Committee and the events organized or supported by the Committee, to include potential additional events, and explore how events may be incorporated into the new municipal campus.
- Keep working to assist indigent veterans and their dependents.
- Increase outreach to recently returned veterans and to families of active duty service members.
- Improve collaboration with Police, Fire and the COA regarding wellness checks and at-risk veterans.
- Increase collaboration with the COA in outreach, programming, and benefits applications.
- Continue to improve the records of veteran graves, and continue efforts to maintain and/or restore veteran graves.
- Assist with town events and activities.



Fiscal Year 2025 Accomplishments

- Continued implementation of Vetraspec, a web-based Department of Veterans Affairs (VA) claims management system. This system has allowed the Veterans Agent in Middleton to submit, and track benefits claims on behalf of Middleton veterans. Continued utilization of OnBase for Chapter 115 administration, as well as the new Learning Management System from the Executive Office of Veterans Services (EOVS)
- Assisted dozens of Middleton veterans in the submission of service-connected disability claims
- Successful re-certification of Middleton's Chapter 115 benefits recipients.
- Attended conferences and training by EOVS, the MA VSO Association (MVSOA) and its Northeast branch (NEMVSOA). Successfully passed the Veterans Agent Certification exam administered by EOVS for the Commonwealth to become a Certified Veterans Agent.
- Organized, with the support of the Patriotic Observances Committee, the Town of Middleton's Memorial Day parade and Veteran's Day ceremony, with 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. Facilitated or supported other events across the Town, including the 9/11 ceremony and Wreaths Across America.
- Regular contributions to the Council on Aging's newsletter and participation in the COA veterans' lunches.
- 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.
- Procured a new sound system for the Town's events.
- Improved records of veterans' graves within the Town of Middleton.
- 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 veterans in resolving ongoing issues with the Veterans Health Administration.
- Utilized the Veterans Donation Account to support Middleton's veterans undergoing financial hardships.
- Assisted Middleton Assessors Office with helping veterans with earned local benefits, including changes due to the newly implemented HERO Act.
- Assisted local veterans and families with holiday assistance.



Flint Public Library

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 16+ 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 FY2024, the library **circulated 82,146 items to 48,293 patrons**, setting a new record for the highest circulation year at the Flint! Attendance in FY2024 increased by nearly 6,000 patrons, and it does not appear to be slowing down in FY2025! 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 and Vox Books— picture books with built-in MP3 audio devices that "read" the books to young listeners. Also, the Spanish collection and Board Books collection have been expanded and updated for young readers and their families. The Teen Department showcases a newly revamped area for teens, including a sitting area to gather safely. 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 Strawbery 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, Veterans Day Ceremony in November, and the Winter Festival in December. Children's Services staff visit the elementary schools to read to the students and share the library and its services with them. Administration and Teen Services successfully partnered with the DYS facility in Middleton to bring the library and love of reading to the students there, and Adult Services has seen an increase in patrons served through delivery to homebound adults!

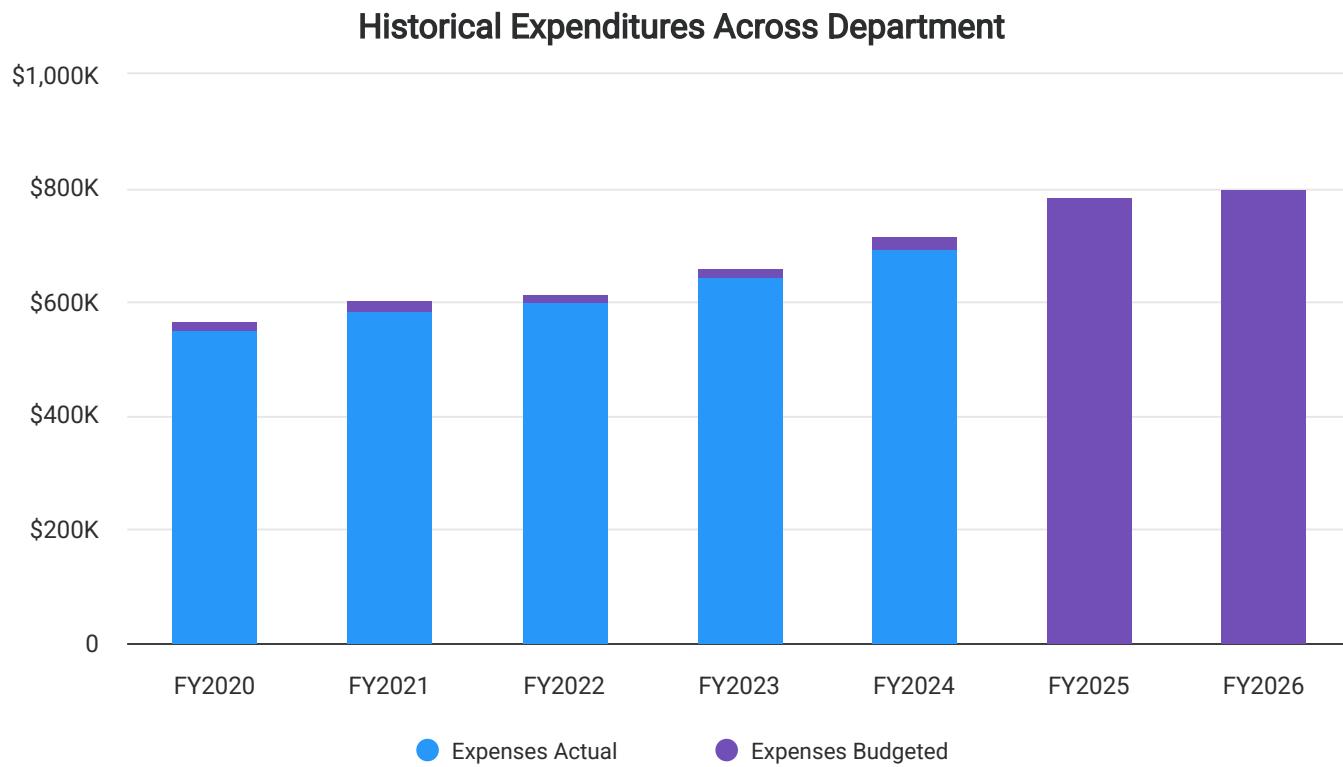


Middleton residents love their library, as evidenced by strong circulation and attendance numbers. As library services are utilized by more patrons, additional staff is needed to provide coverage while librarians are busy performing outreach, programs, and assisting patrons away from the circulation 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.

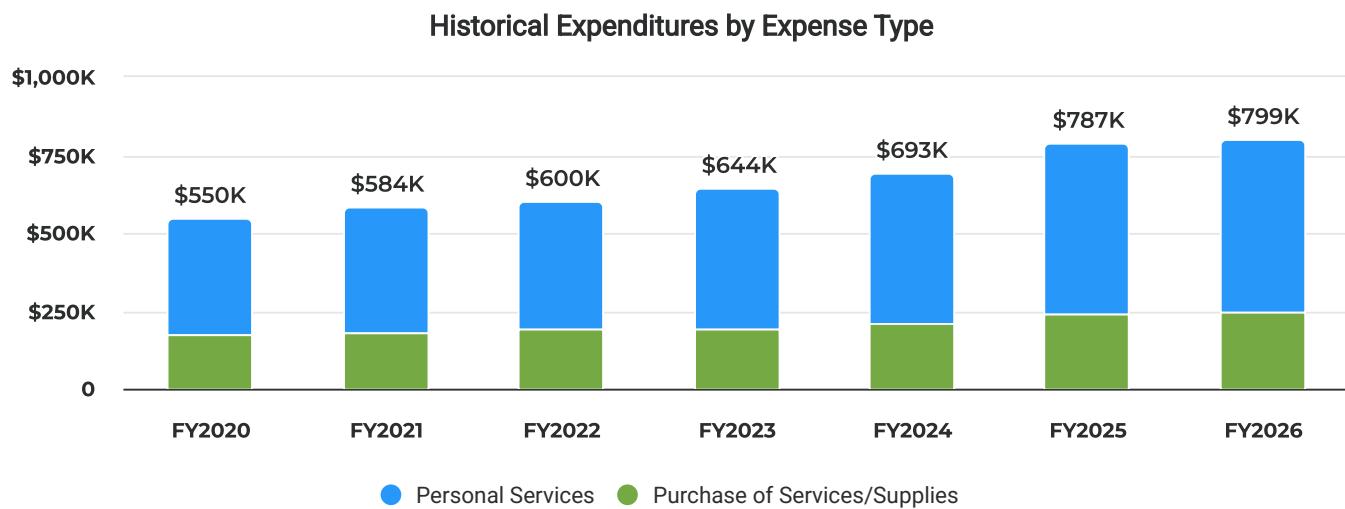
Looking Towards the Future of the Flint...

While the library may not be part of the move to the future municipal complex, we are planning ahead as to what that change will mean for us. Ideally, we would like to install a story walk along a pathway in the green area of the complex to grow the library's mission further into the community of Middleton and to have an impactful presence in the public space. Eventually, the current fire station will become vacant once the Fire Department is relocated to its new building. It will be at that point that the town must determine what to do with the original station. Perhaps it will be turned into parking spaces for library use, or perhaps green space for sitting and reflecting, or perhaps repurposed into an archival space to preserve Middleton's history and artifacts. Whatever the future holds, the library will be an integral part of it, carrying innovative services to the community in FY2026 and beyond.

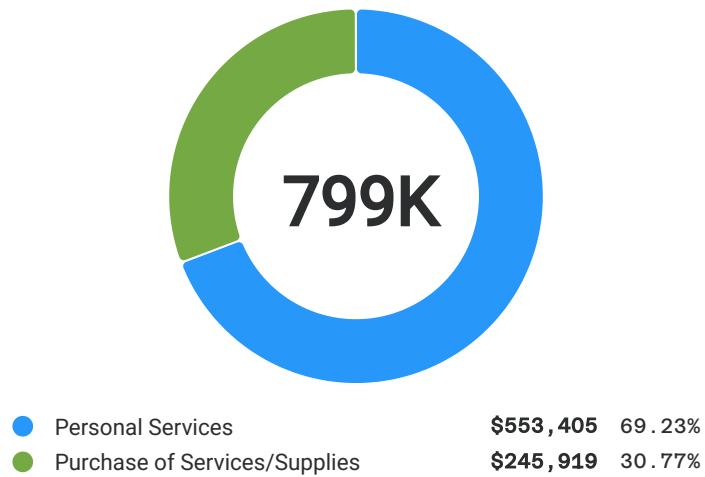
Expenditure Summary



Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

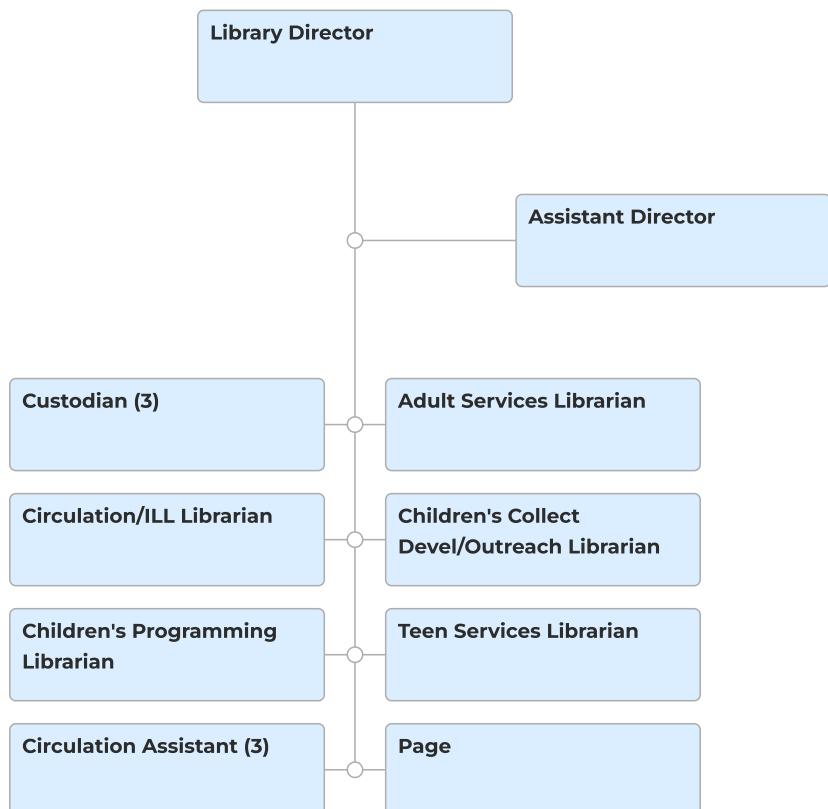
Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
SALARIES & WAGES	\$325,302	\$321,425	\$339,258	\$341,237	\$1,979	0.58%
DEPT. HEAD SALARY	\$98,349	\$100,422	\$103,329	\$105,912	\$2,583	2.50%
OVERTIME	-	-	\$17,306	\$17,306	-	0.00%
PART TIME	\$26,571	\$60,867	\$88,950	\$88,950	-	0.00%
Total Personal Services	\$450,222	\$482,713	\$548,843	\$553,405	\$4,562	0.83%
Purchase of Services/Supplies						
ELECTRICITY & WATER	\$21,460	\$20,875	\$22,500	\$22,800	\$300	1.33%
HEATING FUEL	\$11,354	\$10,742	\$14,000	\$14,200	\$200	1.43%
EQUIPMENT REPAIR	\$1,176	\$942	\$2,000	\$2,200	\$200	10.00%
TRAINING AND EDUCATION	\$655	\$505	\$1,000	\$1,200	\$200	20.00%
MVLC & PROGRAM	\$25,611	\$28,608	\$32,510	\$33,825	\$1,315	4.04%



Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
POSTAGE	\$180	\$621	\$450	\$400	-\$50	-11.11%
CONTRACTUAL SERVICES	\$15,591	\$18,313	\$20,975	\$23,244	\$2,269	10.82%
OFFICE SUPPLIES	\$5,219	\$3,574	\$5,000	\$5,200	\$200	4.00%
BUILDING MAINTENANCE & SUPPLIES	\$11,609	\$13,816	\$21,000	\$23,000	\$2,000	9.52%
BOOKS & PUBLICATIONS	\$100,357	\$110,702	\$117,000	\$118,000	\$1,000	0.85%
MILEAGE	\$439	\$996	\$600	\$675	\$75	12.50%
DUES & MEMBERSHIPS	\$175	\$183	\$1,125	\$1,175	\$50	4.44%
Total Purchase of Services/Supplies	\$193,825	\$209,877	\$238,160	\$245,919	\$7,759	3.26%
Total Expenditures	\$644,047	\$692,591	\$787,003	\$799,324	\$12,321	1.57%

Organizational Chart

Library Org Chart

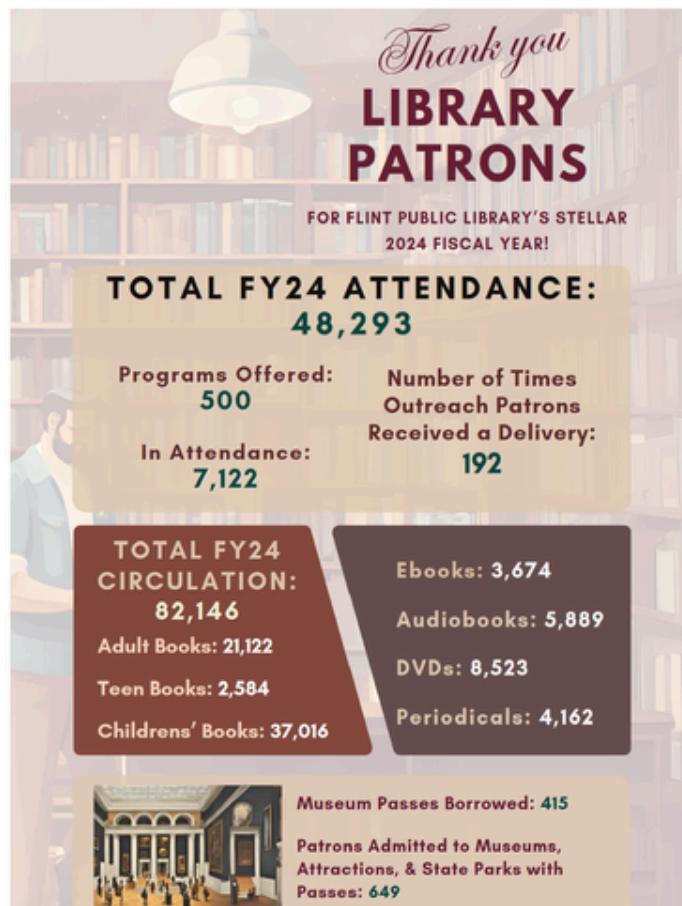


Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance +/(-)
Flint Public Library	Library Director	1.00	1.00	1.00	1.00	0.00
	Assistant Library Director	1.00	1.00	1.00	1.00	0.00
	Head of Circulation/ILL	1.00	1.00	0.38	0.38	0.00
	Adult Services Librarian	1.00	1.00	0.85	0.85	0.00
	Children's Librarian	1.00	0.00	0.60	0.60	0.00
	Program Coordinator	1.00	0.00	0.00	0.00	0.00
	Outreach/Video Tech Librarian	1.00	0.00	0.00	0.00	0.00
	Children's Collection Development					
	Librarian/Outreach	0.00	1.00	1.00	1.00	0.00
	Children's Programing Librarian	0.00	1.00	1.00	1.00	0.00
	Young Adult/Teen Librarian	0.50	1.00	1.00	1.00	0.00
	Substitutes	1.00	0.00	0.00	0.00	0.00
	Circulation Assistants	0.00	0.50	0.50	0.50	0.00
	Pages	<u>1.00</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
Total		9.50	8.00	7.83	7.83	0.00



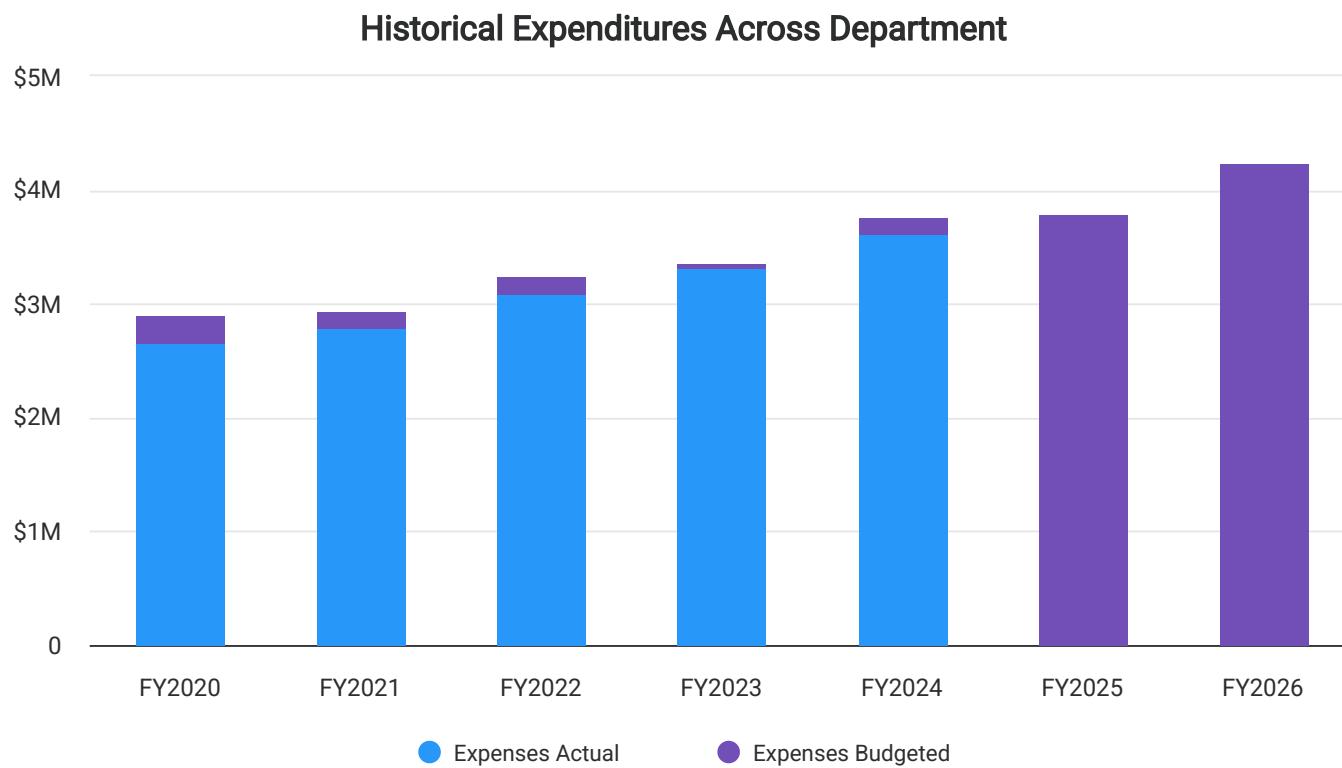
Performance Measures



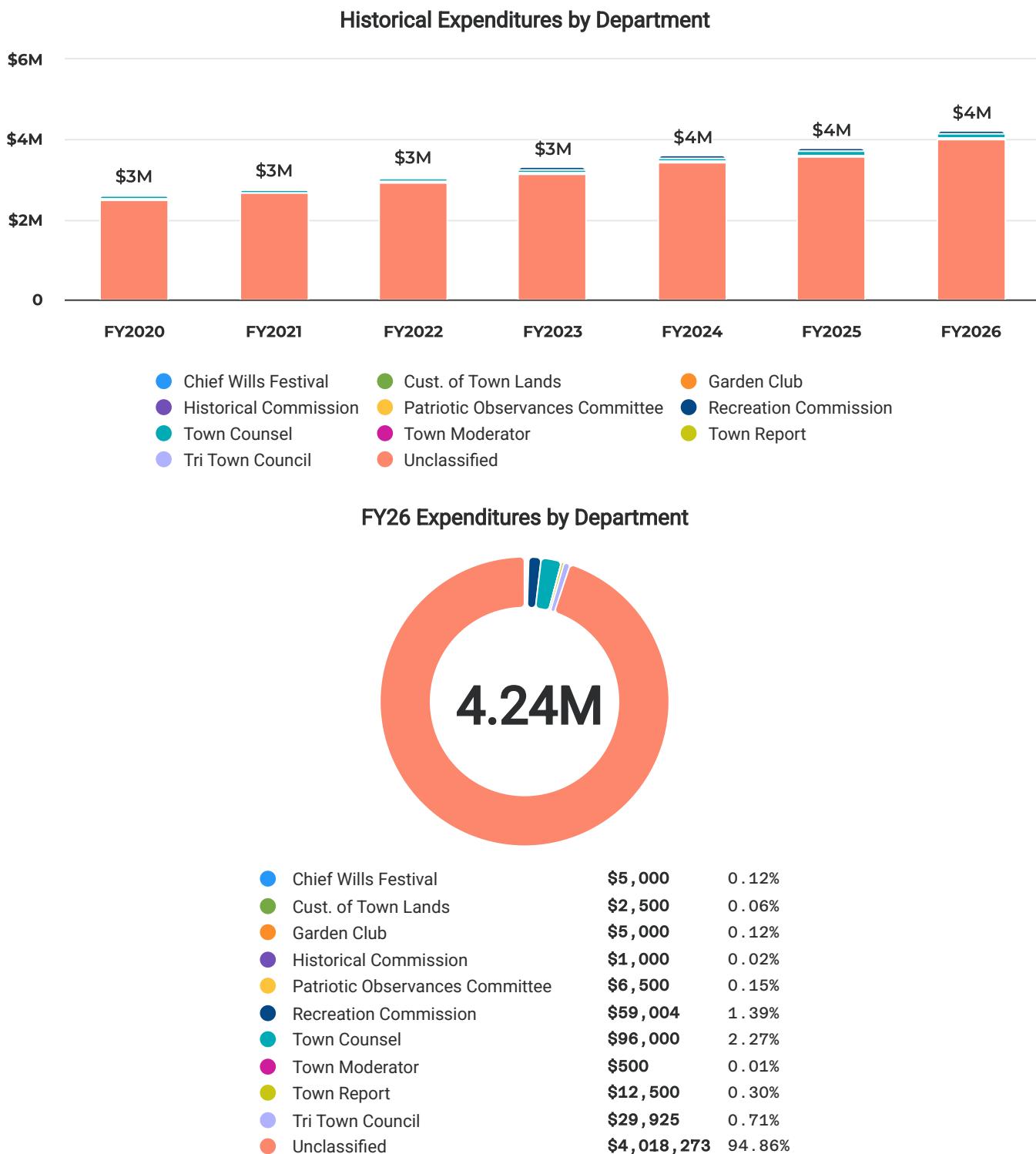
Town-Wide Operations & Employee Benefits

This section is made up of various Town-Wide operating costs and employee benefits. Employee benefits for all previous years represent the Town's share of the costs only; the school's portion is included within the individual schools' budgets.

Expenditure Summary



Expenditures by Department



Expenditures by Department

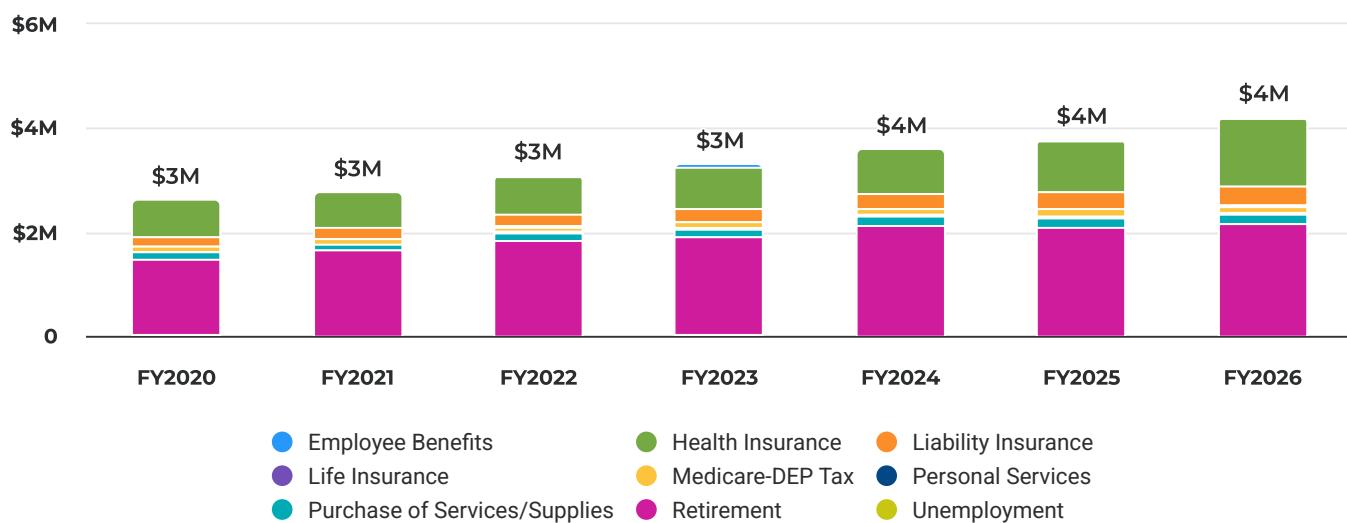
Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Garden Club	\$2,983	\$5,348	\$5,000	\$5,000	-	0.00%
Recreation Commission	\$37,217	\$42,705	\$69,104	\$59,004	-\$10,100	-14.62%
Historical Commission	-	\$550	\$1,000	\$1,000	-	0.00%



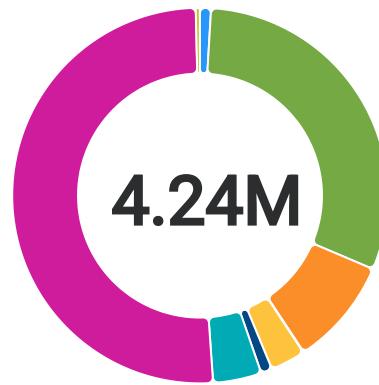
Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Patriotic Observances Committee	\$1,867	\$5,527	\$6,500	\$6,500	-	0.00%
Tri Town Council	\$29,925	\$29,925	\$29,925	\$29,925	-	0.00%
Chief Wills Festival	\$5,000	\$5,000	\$5,000	\$5,000	-	0.00%
Unclassified	\$3,139,300	\$3,420,331	\$3,579,082	\$4,018,273	\$439,191	12.27%
Town Moderator	\$200	\$200	\$500	\$500	-	0.00%
Cust. of Town Lands	\$2,500	\$2,500	\$2,500	\$2,500	-	0.00%
Town Counsel	\$90,576	\$92,663	\$91,000	\$96,000	\$5,000	5.49%
Town Report	\$10,362	\$14,247	\$11,000	\$12,500	\$1,500	13.64%
Total Expenditures	\$3,319,930	\$3,618,994	\$3,800,611	\$4,236,202	\$435,591	11.46%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Employee Benefits	\$40,000	0.94%
Health Insurance	\$1,290,335	30.46%
Liability Insurance	\$393,200	9.28%
Life Insurance	\$2,450	0.06%
Medicare-DEP Tax	\$127,371	3.01%
Personal Services	\$41,229	0.97%
Purchase of Services/Supplies	\$176,700	4.17%
Retirement	\$2,149,917	50.75%
Unemployment	\$15,000	0.35%

Expenditures by Expense Type

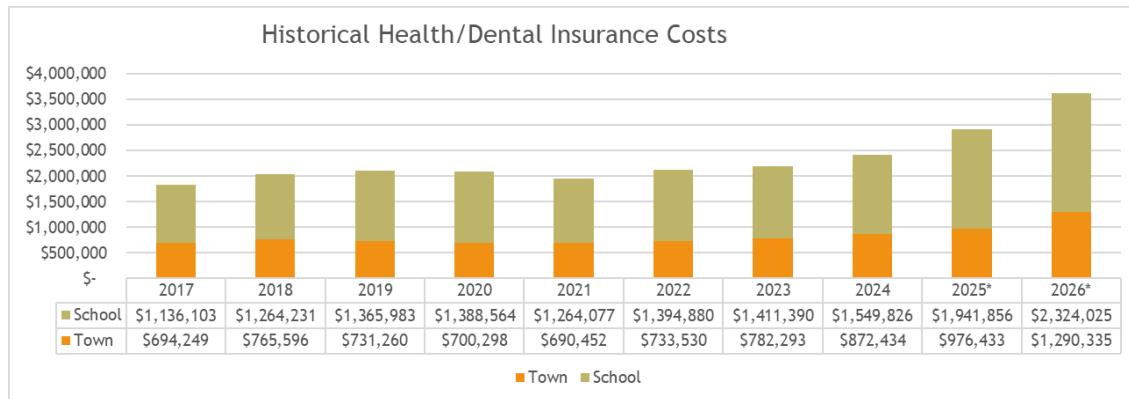
Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
Personal Services						
SALARIES & WAGES	\$200	\$200	\$500	\$500	-	0.00%
SALARIES & WAGES	\$2,500	\$2,500	\$2,500	\$2,500	-	0.00%
PART TIME	\$25,676	\$32,009	\$38,229	\$38,229	-	0.00%
Total Personal Services	\$28,376	\$34,709	\$41,229	\$41,229	-	0.00%
Employee Benefits						
COMPENSATION RESERVE	\$68,856	\$3,500	\$49,019	\$40,000	-\$9,019	-18.40%
Total Employee Benefits	\$68,856	\$3,500	\$49,019	\$40,000	-\$9,019	-18.40%
Purchase of Services/Supplies						
CONTRACTUAL SERVICES	\$90,576	\$92,663	\$91,000	\$96,000	\$5,000	5.49%
TOWN REPORT	\$10,362	\$14,247	\$11,000	\$12,500	\$1,500	13.64%
GARDEN CLUB BEAUTIFICATION	\$2,983	\$5,348	\$5,000	\$5,000	-	0.00%
TRI TOWN COUNCIL	\$29,925	\$29,925	\$29,925	\$29,925	-	0.00%
ADVERTISING	-	-	\$600	\$600	-	0.00%
OTHER SUPPLIES	\$6,587	\$4,330	\$5,800	\$5,800	-	0.00%
PARK ACTIVITIES	-	\$3,497	\$6,625	\$6,625	-	0.00%
TRAVEL	-	-	\$4,100	-	-\$4,100	-100.00%
ACTIVITIES	-	-	\$6,000	-	-\$6,000	-100.00%
OUTDOOR EVENT	\$1,100	\$714	\$3,900	\$3,900	-	0.00%
PUMPKIN FESTIVAL & HOLIDAY PTY	\$3,854	\$2,154	\$3,850	\$3,850	-	0.00%



Category	2023 Actual	2024 Actual	2025 Budgeted	FY 2026 Budgeted	(\$ Change)	(% Change)
MAP & DEED BINDING	-	\$550	\$1,000	\$1,000	-	0.00%
MEMORIAL DAY	\$1,867	\$5,527	\$5,000	\$6,500	\$1,500	30.00%
Wreaths Across America	-	-	\$1,500	-	-\$1,500	-100.00%
CHIEF WILLS FESTIVAL	\$5,000	\$5,000	\$5,000	\$5,000	-	0.00%
Total Purchase of Services/Supplies	\$152,255	\$163,955	\$180,300	\$176,700	-\$3,600	-2.00%
Unemployment						
PERSONAL SERVICES UNEMPLOYMENT	\$24,796	\$8,417	\$15,000	\$15,000	-	0.00%
Total Unemployment	\$24,796	\$8,417	\$15,000	\$15,000	-	0.00%
Retirement						
RETIREMENT ASSESSMENT	\$1,882,538	\$2,127,694	\$2,083,090	\$2,149,917	\$66,827	3.21%
Total Retirement	\$1,882,538	\$2,127,694	\$2,083,090	\$2,149,917	\$66,827	3.21%
Liability Insurance						
INSURANCE	\$270,130	\$296,299	\$330,500	\$393,200	\$62,700	18.97%
Total Liability Insurance	\$270,130	\$296,299	\$330,500	\$393,200	\$62,700	18.97%
Health Insurance						
BC/BS	\$782,293	\$872,434	\$976,433	\$1,290,335	\$313,902	32.15%
Total Health Insurance	\$782,293	\$872,434	\$976,433	\$1,290,335	\$313,902	32.15%
Life Insurance						
GROUP HEALTH INS.	\$2,119	\$2,271	\$2,450	\$2,450	-	0.00%
Total Life Insurance	\$2,119	\$2,271	\$2,450	\$2,450	-	0.00%
Medicare-DEP Tax						
MEDICARE	\$108,567	\$109,716	\$122,590	\$127,371	\$4,781	3.90%
Total Medicare-DEP Tax	\$108,567	\$109,716	\$122,590	\$127,371	\$4,781	3.90%
Total Expenditures	\$3,319,930	\$3,618,994	\$3,800,611	\$4,236,202	\$435,591	11.46%



Historical Health Insurance and Retirement Assessments



*Budgeted Figures shown.



Capital Improvement Plan

The purpose of the five-year capital plan is to inform municipal officials and residents of the probable replacement schedule for components of the Town's capital assets. Capital assets include all municipal buildings, schools, parks, roads, water and drainage systems, vehicles, cemeteries, and departmental equipment valued at more than \$5,000 and having a useful life of five years. Year 1 of the five-year capital plan is the coming year's (FY26) capital budget.

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

Five-year plans are summarized by department or function through FY30 and contain descriptions and budget estimates. Funding for projects and equipment in year one, FY26, will be sought at this year's Annual Town Meeting. The Annual Town Meeting will take place on Tuesday, May 13, 2025. Cost estimates for years two through five of the capital plan are approximate as we cannot precisely predict inflation, changes in markets, materials, and industries, and other influencing factors.

The capital budget shows each proposed expenditure and the recommended funding source. In most cases, these are funded by either Free Cash or the Community Preservation Fund. Other funding sources are borrowing, stabilization funds and PEG funds.



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.

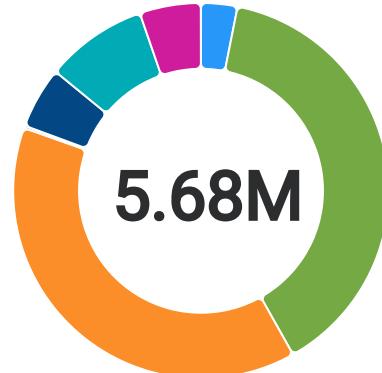
FY26 Total Capital Requested

\$5,683,201

FY26 Total Funding Requested

\$5,683,201

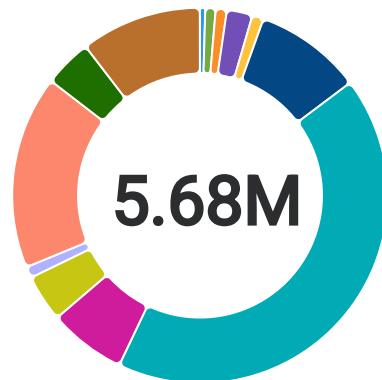
FY26 Total Funding Requested by Source



CPA Funds	\$178,260	3.14%
Debt Service	\$2,200,000	38.71%
Free Cash	\$2,192,647	38.58%
Grants	\$12,294	0.22%
Other	\$0	0.00%
PEG	\$300,000	5.28%
Stabilization Fund(s)	\$500,000	8.80%
State Grants	\$300,000	5.28%



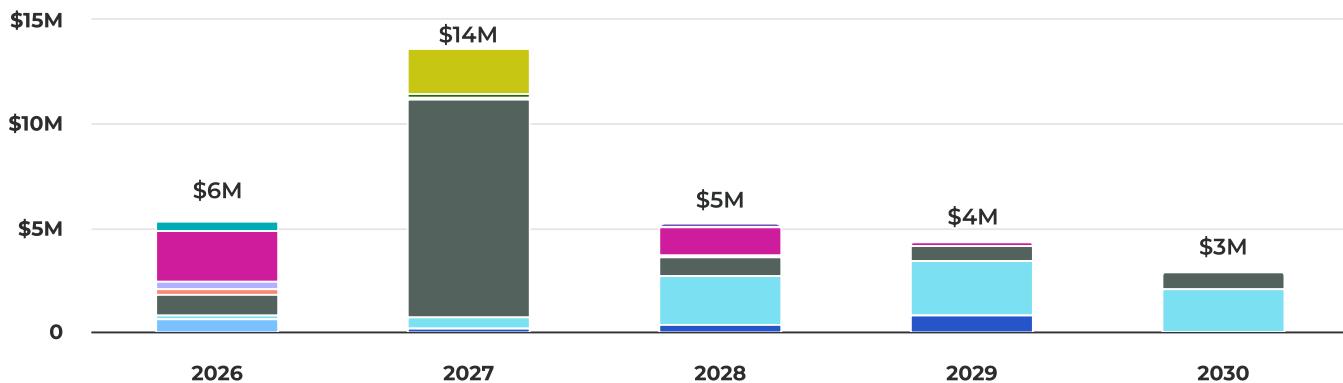
FY26 Total Funding Requested by Department



Department	Funding Requested	Percentage
Assessors	\$26,260	0.46%
Building Inspection	\$50,000	0.88%
Conservation Commission	\$55,000	0.97%
DPW Administration	\$125,000	2.20%
Essex Tech Assessment	\$56,953	1.00%
Expenditures	\$525,000	9.24%
Fire	\$2,406,173	42.34%
Management Information Systems	\$379,103	6.67%
Masconomet Assessment	\$230,652	4.06%
Planning Board	\$55,000	0.97%
Public Works	\$947,060	16.66%
School Department	\$235,000	4.13%
Town Building	\$592,000	10.42%

Capital Improvement Multi-Year Plan

FY26 - FY30 Total Funding Requested by Department

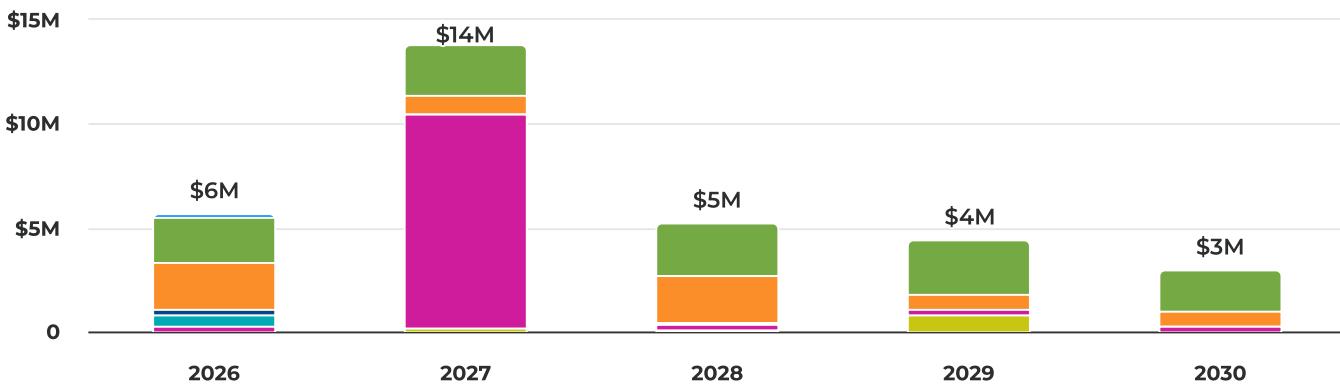


Funding by Department Totals (all years)

Assessors	\$26,260	0.08%
Building Inspection	\$50,000	0.16%
Conservation Commission	\$55,000	0.17%
Council On Aging	\$155,000	0.48%
DPW Administration	\$375,000	1.17%
Essex Tech Assessment	\$56,953	0.18%
Expenditures	\$525,000	1.63%
Fire	\$4,004,573	12.46%
Fuller Meadow	\$2,200,000	6.85%
Management Information Systems	\$520,820	1.62%
Masconomet Assessment	\$230,652	0.72%
Planning Board	\$172,000	0.54%
Police	\$90,000	0.28%
Public Works	\$13,969,874	43.47%
School Department	\$7,675,000	23.89%
Snow and Ice Removal	\$40,000	0.12%
Town Building	\$592,000	1.84%
Transfer Station	\$90,000	0.28%
Water Department	\$1,305,000	4.06%



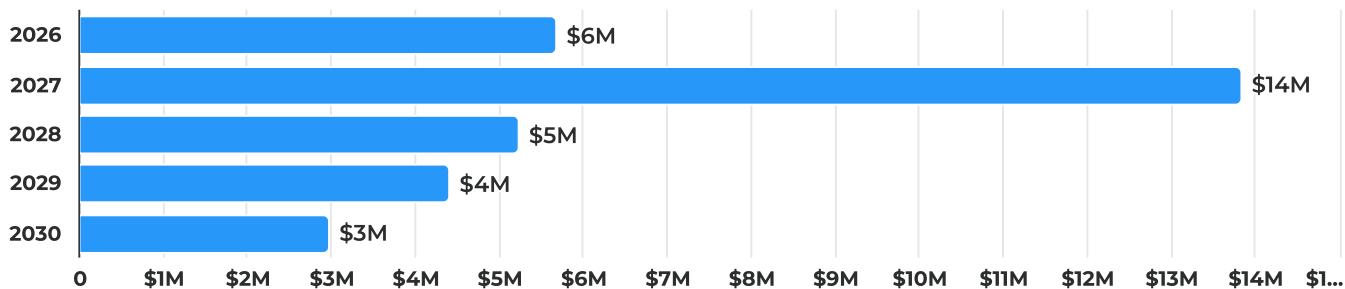
FY26 - FY30 Total Funding Requested by Source



Funding by Source Totals (all years)

CPA Funds	\$220,260	0.69%
Debt Service	\$11,790,000	36.69%
Free Cash	\$6,680,578	20.79%
Grants	\$12,294	0.04%
Other	\$75,000	0.23%
PEG	\$300,000	0.93%
Stabilization Fund(s)	\$500,000	1.56%
State Grants	\$11,500,000	35.79%
Water Retained Earnings	\$1,055,000	3.28%

FY26 - FY30 Capital Cost Breakdown



Capital Cost Totals (all years)

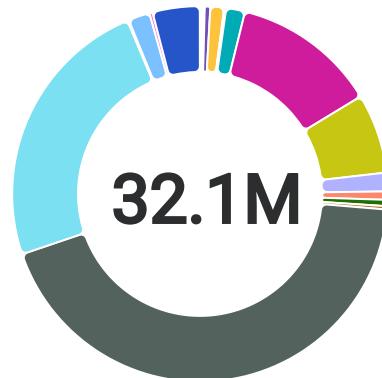
Capital Costs	\$32,133,132	100.00%
Operational Costs	\$0	0.00%



Capital Improvement Plan - Departments

This page provides a breakdown of the capital improvement plan for fiscal years 2026-2030 by department.

FY26 - FY30 Capital Costs by Department



● Assessors	\$26,260	0.08%
● Building Inspection	\$50,000	0.16%
● Conservation Commission	\$55,000	0.17%
● Council On Aging	\$155,000	0.48%
● DPW Administration	\$375,000	1.17%
● Essex Tech Assessment	\$56,953	0.18%
● Expenditures	\$525,000	1.63%
● Fire	\$4,004,573	12.46%
● Fuller Meadow	\$2,200,000	6.85%
● Management Information Systems	\$520,820	1.62%
● Masconomet Assessment	\$230,652	0.72%
● Planning Board	\$172,000	0.54%
● Police	\$90,000	0.28%
● Public Works	\$13,969,874	43.47%
● School Department	\$7,675,000	23.89%
● Snow and Ice Removal	\$40,000	0.12%
● Town Building	\$592,000	1.84%
● Transfer Station	\$90,000	0.28%
● Water Department	\$1,305,000	4.06%

Assessors

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Historic records digitalization	\$26,260	\$0	\$0	\$0	\$0	\$26,260
Total Assessors	\$26,260	\$0	\$0	\$0	\$0	\$26,260

Building Inspection

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Building Commissioner Ford F150	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Total Building Inspection	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Conservation Commission

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Open Space and Recreation Plan Update	\$55,000	\$0	\$0	\$0	\$0	\$55,000
Total Conservation Commission	\$55,000	\$0	\$0	\$0	\$0	\$55,000



Council On Aging

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
COA 14 Passenger Van FY28	\$0	\$0	\$155,000	\$0	\$0	\$155,000
Total Council On Aging	\$0	\$0	\$155,000	\$0	\$0	\$155,000

DPW Administration

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Maintenance requirements for unaccepted, private or public unaccepted roads	\$0	\$50,000	\$0	\$0	\$0	\$50,000
PFAS monitoring and/or remediation	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Rail Trail	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Stormwater Compliance	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Total DPW Administration	\$125,000	\$100,000	\$50,000	\$50,000	\$50,000	\$375,000

Essex Tech Assessment

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Essex Tech Capital Item	\$56,953	\$0	\$0	\$0	\$0	\$56,953
Total Essex Tech Assessment	\$56,953	\$0	\$0	\$0	\$0	\$56,953

Expenditures

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Additional use of Free Cash for Middleton Municipal Campus	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Legal Expenses for 3A Litigation	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Total Expenditures	\$525,000	\$0	\$0	\$0	\$0	\$525,000

Fire

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
12-Lead Cardiac Monitor/Defibrillator	\$0	\$42,000	\$42,000	\$42,000	\$0	\$126,000
FY2024 Assistance to Firefighter Grant Program	\$105,279	\$0	\$0	\$0	\$0	\$105,279
MassTrail Grant Program	\$12,294	\$0	\$0	\$0	\$0	\$12,294
Mobile Radio Replacement	\$24,055	\$24,200	\$24,200	\$0	\$0	\$72,455
Purchase of Forestry Firefighting Equipment	\$6,000	\$0	\$0	\$0	\$0	\$6,000
Replace Car-2	\$0	\$0	\$80,000	\$0	\$0	\$80,000
Replace Engine-3	\$0	\$0	\$1,200,000	\$0	\$0	\$1,200,000
Replace Ladder-1	\$2,200,000	\$0	\$0	\$0	\$0	\$2,200,000
Replace Squad-5	\$0	\$0	\$0	\$100,000	\$0	\$100,000
Replacement of Fire Hose	\$0	\$0	\$0	\$10,000	\$10,000	\$20,000
Replacement of Firefighter Turnout Gear (PPE)	\$0	\$0	\$12,000	\$12,000	\$0	\$24,000
Utility Terrain Vehicle (UTV)	\$58,545	\$0	\$0	\$0	\$0	\$58,545
Total Fire	\$2,406,173	\$66,200	\$1,358,200	\$164,000	\$10,000	\$4,004,573

Fuller Meadow

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Fuller Meadow School Roof Replacement (96 Addition & Modular Building)	\$0	\$2,200,000	\$0	\$0	\$0	\$2,200,000
Total Fuller Meadow	\$0	\$2,200,000	\$0	\$0	\$0	\$2,200,000

Management Information Systems

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Endpoint Refresh (Library)	\$18,000	\$12,000	\$0	\$0	\$0	\$30,000
IT & Cybersecurity	\$30,103	\$31,006	\$31,936	\$32,894	\$33,881	\$159,820
Network Refresh (Library)	\$25,000	\$0	\$0	\$0	\$0	\$25,000
PEG Installation at 99 and 105 S. Main Street	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Server Refresh (Library)	\$6,000	\$0	\$0	\$0	\$0	\$6,000
Total Management Information Systems	\$379,103	\$43,006	\$31,936	\$32,894	\$33,881	\$520,820



Masconomet Assessment

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Masconomet Capital Assessment	\$230,652	\$0	\$0	\$0	\$0	\$230,652
Total Masconomet Assessment	\$230,652	\$0	\$0	\$0	\$0	\$230,652

Planning Board

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Comprehensive Plan	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Digitize Files PB/ZBA	\$55,000	\$0	\$0	\$0	\$0	\$55,000
Housing Production Plan	\$0	\$42,000	\$0	\$0	\$0	\$42,000
Total Planning Board	\$55,000	\$117,000	\$0	\$0	\$0	\$172,000

Police

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Polaris General XP 1000 Premium Off-Road Side-by-Side vehicle	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Police Drone	\$0	\$0	\$12,000	\$0	\$0	\$12,000
Radio upgrade	\$0	\$28,000	\$0	\$0	\$0	\$28,000
Total Police	\$0	\$78,000	\$12,000	\$0	\$0	\$90,000

Public Works

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
3-5 year road paving plan. FY 26-30	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
Additional Chapter 90	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Local Match for Future 114 TIP Project	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Maple St and #114 bridge repair	\$0	\$10,000,000	\$0	\$0	\$0	\$10,000,000
New Bobcat	\$0	\$70,168	\$0	\$0	\$0	\$70,168
New Landscape trailer	\$5,000	\$0	\$0	\$0	\$0	\$5,000
New mower	\$14,060	\$13,820	\$14,060	\$0	\$0	\$41,940
Purchase loader	\$267,000	\$0	\$0	\$0	\$0	\$267,000
Purchase new backhoe	\$0	\$0	\$0	\$0	\$151,125	\$151,125
Repair wall at Miriam cemetery	\$0	\$0	\$75,000	\$0	\$0	\$75,000
Replace 1 ton dump-truck #6	\$0	\$0	\$0	\$0	\$147,875	\$147,875
Replace 2 -6 wheel sanders. Alternating years	\$0	\$0	\$266,865	\$266,865	\$0	\$533,730
Replace truck #1 Pickup	\$61,000	\$0	\$0	\$0	\$0	\$61,000
replace truck #13-pickup	\$0	\$0	\$0	\$0	\$92,036	\$92,036
Replace truck #2	\$0	\$0	\$125,000	\$0	\$0	\$125,000
Total Public Works	\$947,060	\$10,533,988	\$930,925	\$716,865	\$841,036	\$13,969,874

School Department

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Bathroom Replacement and Upgrade	\$0	\$0	\$100,000	\$500,000	\$500,000	\$1,100,000
Boiler & Boiler Controls - Fuller Meadow School	\$0	\$200,000	\$1,500,000	\$0	\$0	\$1,700,000
English Language Arts Curriculum Materials	\$235,000	\$0	\$0	\$0	\$0	\$235,000
Floor Replacement at Fuller Meadow School	\$0	\$150,000	\$0	\$0	\$0	\$150,000
Fuller Meadow Site Reconfiguration	\$0	\$0	\$500,000	\$140,000	\$1,500,000	\$2,140,000
Public Address/Master Clock System at Fuller Meadow School	\$0	\$150,000	\$0	\$0	\$0	\$150,000
Window Replacment - Fuller Meadow School	\$0	\$0	\$200,000	\$2,000,000	\$0	\$2,200,000
Total School Department	\$235,000	\$500,000	\$2,300,000	\$2,640,000	\$2,000,000	\$7,675,000

Snow and Ice Removal

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Repair salt storage building	\$0	\$0	\$40,000	\$0	\$0	\$40,000
Total Snow and Ice Removal	\$0	\$0	\$40,000	\$0	\$0	\$40,000



Town Building

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Additional disposition of Town properties and land	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Bart Brown Memorial	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Middleton Municipal Campus - Use of Stabilization	\$500,000	\$0	\$0	\$0	\$0	\$500,000
MMC - Time Capsule	\$7,000	\$0	\$0	\$0	\$0	\$7,000
Total Town Building	\$592,000	\$0	\$0	\$0	\$0	\$592,000

Transfer Station

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Maintenance/painting of canopy at Transfer Station	\$0	\$0	\$0	\$0	\$40,000	\$40,000
Milling/Paving of Transfer Station facility and entrance	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Total Transfer Station	\$0	\$50,000	\$0	\$0	\$40,000	\$90,000

Water Department

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design and construct water main on Central St	\$0	\$0	\$0	\$800,000	\$0	\$800,000
New water utility truck	\$0	\$105,000	\$0	\$0	\$0	\$105,000
Regulatory/violation consulting	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Water Main extension off Piedmont for help with contaminated wells	\$0	\$0	\$350,000	\$0	\$0	\$350,000
Total Water Department	\$0	\$155,000	\$350,000	\$800,000	\$0	\$1,305,000



Capital Improvement Plan - Expenditures by Funding Source

This section outlines the 5-year capital plan by funding source.

FY26 - FY30 Expenditures by Funding Source



CPA Funds	\$220,260	0.69%
Debt Service	\$11,790,000	36.69%
Free Cash	\$6,680,578	20.79%
Grants	\$12,294	0.04%
Other	\$75,000	0.23%
PEG	\$300,000	0.93%
Stabilization Fund(s)	\$500,000	1.56%
State Grants	\$11,500,000	35.79%
Water Retained Earnings	\$1,055,000	3.28%

CPA Funds

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Bart Brown Memorial	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Digitize Files PB/ZBA	\$55,000	\$0	\$0	\$0	\$0	\$55,000
Historic records digitalization	\$26,260	\$0	\$0	\$0	\$0	\$26,260
Housing Production Plan	\$0	\$42,000	\$0	\$0	\$0	\$42,000
MMC - Time Capsule	\$7,000	\$0	\$0	\$0	\$0	\$7,000
Open Space and Recreation Plan Update	\$55,000	\$0	\$0	\$0	\$0	\$55,000
Rail Trail	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Total CPA Funds	\$178,260	\$42,000	\$0	\$0	\$0	\$220,260

Debt Service

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Bathroom Replacement and Upgrade	\$0	\$0	\$100,000	\$500,000	\$500,000	\$1,100,000
Boiler & Boiler Controls - Fuller Meadow School	\$0	\$200,000	\$1,500,000	\$0	\$0	\$1,700,000
Fuller Meadow School Roof Replacement (96 Addition & Modular Building)	\$0	\$2,200,000	\$0	\$0	\$0	\$2,200,000
Fuller Meadow Site Reconfiguration	\$0	\$0	\$500,000	\$140,000	\$1,500,000	\$2,140,000
Replace Ladder-1	\$2,200,000	\$0	\$0	\$0	\$0	\$2,200,000
Water Main extension off Piedmont for help with contaminated wells	\$0	\$0	\$250,000	\$0	\$0	\$250,000
Window Replacement - Fuller Meadow School	\$0	\$0	\$200,000	\$2,000,000	\$0	\$2,200,000
Total Debt Service	\$2,200,000	\$2,400,000	\$2,550,000	\$2,640,000	\$2,000,000	\$11,790,000



Free Cash

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
12-Lead Cardiac Monitor/Defibrillator	\$0	\$42,000	\$42,000	\$42,000	\$0	\$126,000
Additional Chapter 90	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Additional disposition of Town properties and land	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Additional use of Free Cash for Middleton Municipal Campus	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Bart Brown Memorial	\$0	\$0	\$0	\$0	\$0	\$0
Building Commissioner Ford F150	\$50,000	\$0	\$0	\$0	\$0	\$50,000
COA 14 Passenger Van FY28	\$0	\$0	\$155,000	\$0	\$0	\$155,000
Comprehensive Plan	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Endpoint Refresh (Library)	\$18,000	\$12,000	\$0	\$0	\$0	\$30,000
English Language Arts Curriculum Materials	\$235,000	\$0	\$0	\$0	\$0	\$235,000
Essex Tech Capital Item	\$56,953	\$0	\$0	\$0	\$0	\$56,953
Floor Replacement at Fuller Meadow School	\$0	\$150,000	\$0	\$0	\$0	\$150,000
FY2024 Assistance to Firefighter Grant Program	\$105,279	\$0	\$0	\$0	\$0	\$105,279
IT & Cybersecurity	\$30,103	\$31,006	\$31,936	\$32,894	\$33,881	\$159,820
Legal Expenses for 3A Litigation	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Local Match for Future 114 TIP Project	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Maintenance requirements for unaccepted, private or public unaccepted roads	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Maintenance/painting of canopy at Transfer Station	\$0	\$0	\$0	\$0	\$40,000	\$40,000
Masconomet Capital Assessment	\$230,652	\$0	\$0	\$0	\$0	\$230,652
Milling/Paving of Transfer Station facility and entrance	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Mobile Radio Replacement	\$24,055	\$24,200	\$24,200	\$0	\$0	\$72,455
Network Refresh (Library)	\$25,000	\$0	\$0	\$0	\$0	\$25,000
New Bobcat	\$0	\$70,168	\$0	\$0	\$0	\$70,168
New Landscape trailer	\$5,000	\$0	\$0	\$0	\$0	\$5,000
New mower	\$14,060	\$13,820	\$14,060	\$0	\$0	\$41,940
PFAS monitoring and/or remediation	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Polaris General XP 1000 Premium Off-Road Side-by-Side vehicle	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Police Drone	\$0	\$0	\$12,000	\$0	\$0	\$12,000
Public Address/Master Clock System at Fuller Meadow School	\$0	\$150,000	\$0	\$0	\$0	\$150,000
Purchase loader	\$267,000	\$0	\$0	\$0	\$0	\$267,000
Purchase new backhoe	\$0	\$0	\$0	\$0	\$151,125	\$151,125
Purchase of Forestry Firefighting Equipment	\$6,000	\$0	\$0	\$0	\$0	\$6,000
Radio upgrade	\$0	\$28,000	\$0	\$0	\$0	\$28,000
Repair salt storage building	\$0	\$0	\$40,000	\$0	\$0	\$40,000
Replace 1 ton dump-truck #6	\$0	\$0	\$0	\$0	\$147,875	\$147,875
Replace 2 -6 wheel sanders. Alternating years	\$0	\$0	\$266,865	\$266,865	\$0	\$533,730
Replace Car-2	\$0	\$0	\$80,000	\$0	\$0	\$80,000
Replace Engine-3	\$0	\$0	\$1,200,000	\$0	\$0	\$1,200,000
Replace Squad-5	\$0	\$0	\$0	\$100,000	\$0	\$100,000
Replace truck #1 Pickup	\$61,000	\$0	\$0	\$0	\$0	\$61,000
replace truck #13-pickup	\$0	\$0	\$0	\$0	\$92,036	\$92,036
Replace truck #2	\$0	\$0	\$125,000	\$0	\$0	\$125,000
Replacement of Fire Hose	\$0	\$0	\$0	\$10,000	\$10,000	\$20,000
Replacement of Firefighter Turnout Gear (PPE)	\$0	\$0	\$12,000	\$12,000	\$0	\$24,000
Server Refresh (Library)	\$6,000	\$0	\$0	\$0	\$0	\$6,000
Stormwater Compliance	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Utility Terrain Vehicle (UTV)	\$58,545	\$0	\$0	\$0	\$0	\$58,545
Total Free Cash	\$2,192,647	\$946,194	\$2,203,061	\$663,759	\$674,917	\$6,680,578



Grants

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MassTrail Grant Program	\$12,294	\$0	\$0	\$0	\$0	\$12,294
Total Grants	\$12,294	\$0	\$0	\$0	\$0	\$12,294

Other

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Bart Brown Memorial	\$0	\$0	\$0	\$0	\$0	\$0
Repair wall at Miriam cemetery	\$0	\$0	\$75,000	\$0	\$0	\$75,000
Total Other	\$0	\$0	\$75,000	\$0	\$0	\$75,000

PEG

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
PEG Installation at 99 and 105 S. Main Street	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Total PEG	\$300,000	\$0	\$0	\$0	\$0	\$300,000

Stabilization Fund(s)

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Middleton Municipal Campus - Use of Stabilization	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Total Stabilization Fund(s)	\$500,000	\$0	\$0	\$0	\$0	\$500,000

State Grants

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
3-5 year road paving plan. FY 26-30	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
Maple St and #114 bridge repair	\$0	\$10,000,000	\$0	\$0	\$0	\$10,000,000
Total State Grants	\$300,000	\$10,300,000	\$300,000	\$300,000	\$300,000	\$11,500,000

Water Retained Earnings

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design and construct water main on Central St	\$0	\$0	\$0	\$800,000	\$0	\$800,000
New water utility truck	\$0	\$105,000	\$0	\$0	\$0	\$105,000
Regulatory/violation consulting	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Water Main extension off Piedmont for help with contaminated wells	\$0	\$0	\$100,000	\$0	\$0	\$100,000
Total Water Retained Earnings	\$0	\$155,000	\$100,000	\$800,000	\$0	\$1,055,000



Debt Overview Summary

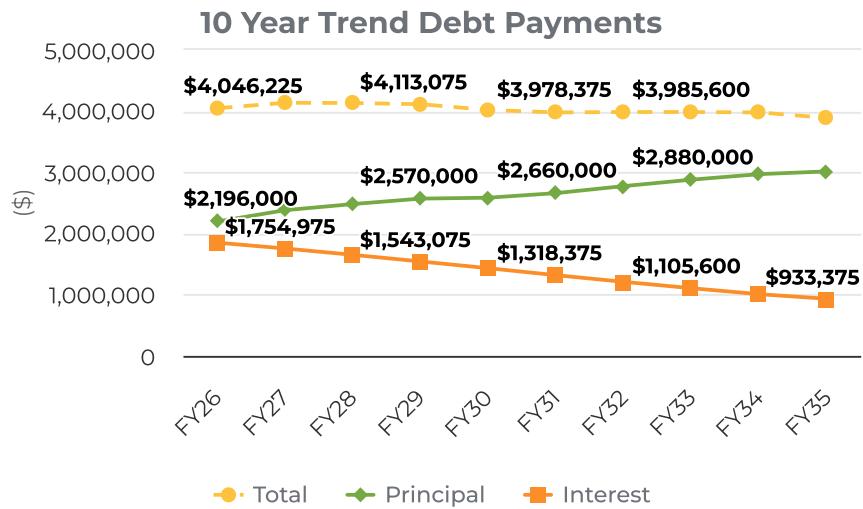
The majority of the debt the Town has outstanding is considered General Obligation, meaning that the responsibility to pay rests with the Town, whether it be water, school, road work, buildings or others. Town Debt is classified into three areas, with the first being General Debt, which includes but 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.

The chart to the right shows a ten-year trend in principal and interest payments as well as overall debt payments the Town is obligated to pay with current debt issuances. Projected future debt payments on new borrowings are not included in this table.



FY 2026 Debt Summary

	Original Amount	Issue Date	Maturity Dates	Beg. Bal.	New Debt	Principal Payments	Retirements	End. Bal.	Interest Paid	Total Payments
GENERAL LONG TERM DEBT										
MWPAT Title V T5-97-1049-1A	20,000	12/18/2007	7/15/2027	3,000	-	(1,000)	-	2,000	-	1,000
School Construction	14,000,000	8/17/2012	8/15/2032	6,680,000	-	(750,000)	-	5,930,000	187,275	937,275
Land Acquisition - Natsue Way	450,000	3/16/2017	3/15/2030	175,000	-	(35,000)	-	140,000	5,250	40,250
Fuller Madow Roof Repair	862,000	3/16/2017	3/15/2030	325,000	-	(65,000)	-	260,000	9,750	74,750
Library - Refunding	1,220,000	10/1/2020	10/1/2026	415,000	-	(210,000)	-	205,000	15,500	225,500
DPW Equipment	280,000	10/1/2020	10/1/2025	50,000	-	(50,000)	-	-	1,250	51,250
Municipal Complex	58,307,000	12/15/2021	12/15/2051	56,820,000	-	(890,000)	-	55,930,000	1,527,238	2,417,238
Land Acquisition - 105 S Main	3,086,400	12/15/2021	12/15/2048	2,920,000	-	(80,000)	-	2,840,000	81,769	161,769
Master Plan Development Phase I &	239,550	12/15/2021	12/15/2046	105,000	-	(5,000)	-	100,000	3,194	8,194
DPW Roll-Off Truck	172,100	12/15/2021	12/15/2028	95,000	-	(25,000)	-	70,000	4,125	29,125
Fire Pumper Engine I	609,950	12/15/2021	12/15/2028	340,000	-	(85,000)	-	255,000	14,875	99,875
TOTAL GENERAL LONG TERM				67,928,000		(2,196,000)		65,732,000	1,850,225	4,046,225



Debt By Type

This page shows the principal balances outstanding of all Town and Local School debt service.



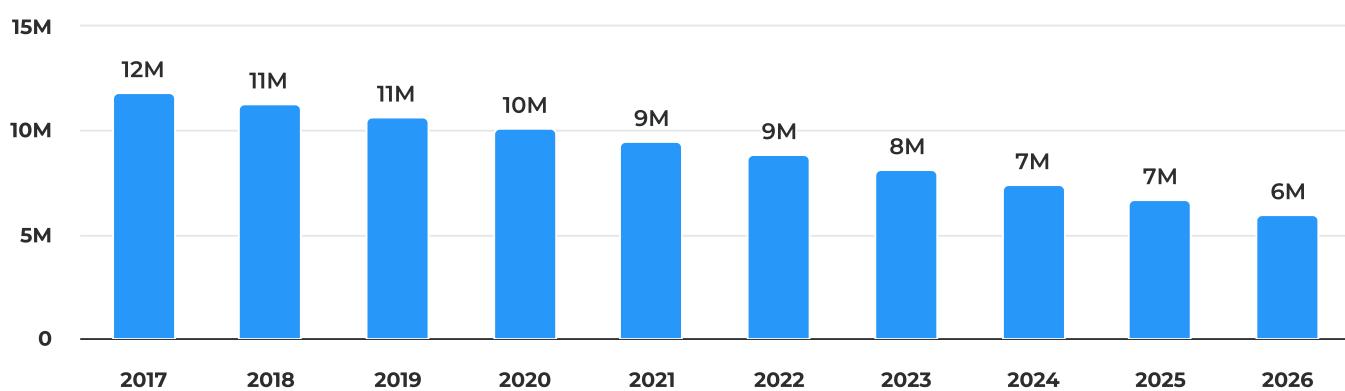
Debt By Type			Total Debt	
DPW Equipment	\$0	0.00%	\$65,732,000	
DPW Roll Off Truck	\$70,000	0.11%		
Fire Pumper - Engine 1	\$255,000	0.39%		
Fuller Meadow School Roof	\$260,000	0.40%		
Howe Manning School Construction	\$5,930,000	9.02%		
Land Acquisition	\$0	0.00%		
Land Acquisition - 105 S. Main Street	\$2,840,000	4.32%		
Land Acquisition - Natsue Way	\$140,000	0.21%		
Library - Refunded Bonds	\$205,000	0.31%		
Library Renovations/Addition	\$0	0.00%		
Master Plan Development - Municipal Complex	\$100,000	0.15%		
Municipal Complex	\$55,930,000	85.09%		
Title V Loans	\$2,000	0.00%		
Water Extension	\$0	0.00%		

Fund Name	FY2024 Outstanding Balance	FY2025 Outstanding Balance	FY2026 Outstanding Balance	% Change	\$ Change
Howe Manning School Construction	\$7,415,000.00	\$6,680,000.00	\$5,930,000.00	-11.23%	-\$750,000.00
Land Acquisition - 105 S. Main Street	\$2,995,000.00	\$2,920,000.00	\$2,840,000.00	-2.74%	-\$80,000.00
Master Plan Development - Municipal Complex	\$110,000.00	\$105,000.00	\$100,000.00	-4.76%	-\$5,000.00
DPW Roll Off Truck	\$120,000.00	\$95,000.00	\$70,000.00	-26.32%	-\$25,000.00
Fire Pumper - Engine 1	\$425,000.00	\$340,000.00	\$255,000.00	-25.00%	-\$85,000.00
Water Extension	\$0.00	\$0.00	\$0.00		\$0.00
Title V Loans	\$4,000.00	\$3,000.00	\$2,000.00	-33.33%	-\$1,000.00
Fuller Meadow School Roof	\$390,000.00	\$325,000.00	\$260,000.00	-20.00%	-\$65,000.00

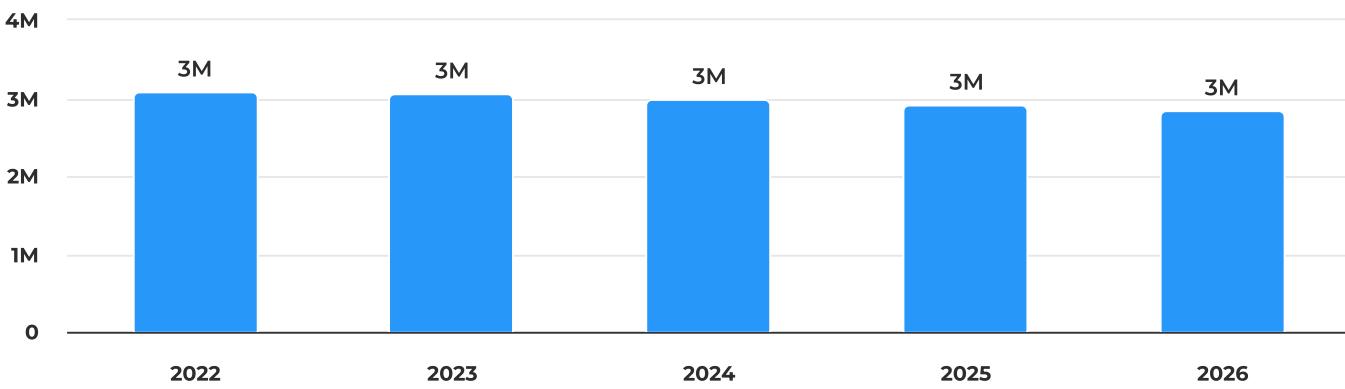


Fund Name	FY2024 Outstanding Balance	FY2025 Outstanding Balance	FY2026 Outstanding Balance	% Change	\$ Change
Library Renovations/Addition	\$0.00	\$0.00	\$0.00		\$0.00
Land Acquisition	\$0.00	\$0.00	\$0.00		\$0.00
Land Acquisition - Natsue Way	\$210,000.00	\$175,000.00	\$140,000.00	-20.00%	-\$35,000.00
DPW Equipment	\$100,000.00	\$50,000.00	\$0.00	-100.00%	-\$50,000.00
Library - Refunded Bonds	\$625,000.00	\$415,000.00	\$205,000.00	-50.60%	-\$210,000.00
Municipal Complex	\$57,610,000.00	\$56,820,000.00	\$55,930,000.00	-1.57%	-\$890,000.00
Total Debt	\$70,004,000.00	\$67,928,000.00	\$65,732,000.00	-3.23%	-\$2,196,000.00

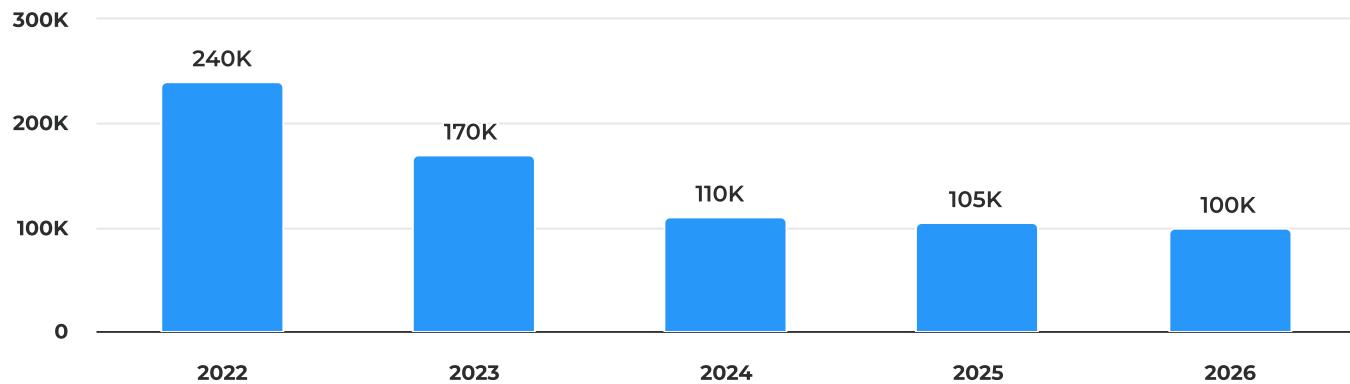
Howe Manning School Construction



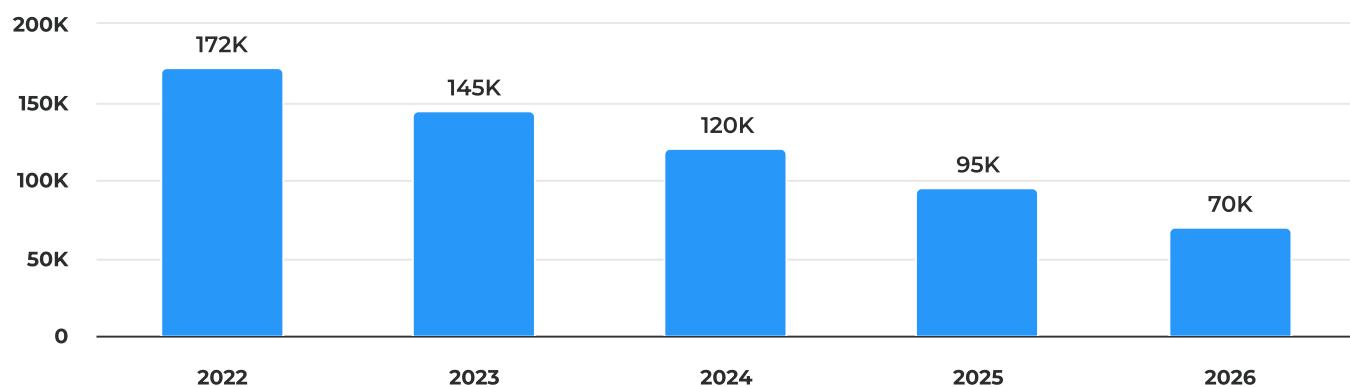
Land Acquisition - 105 S. Main Street



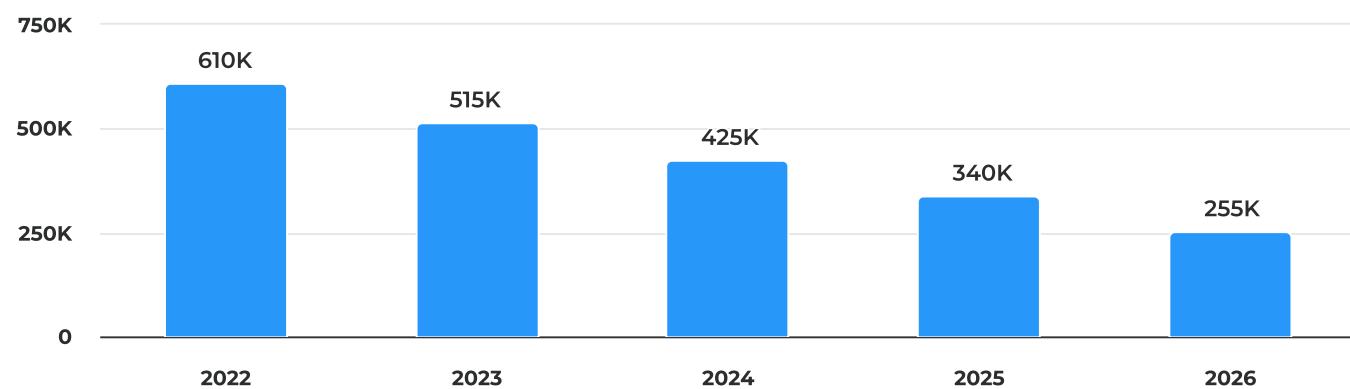
Master Plan Development - Municipal Complex



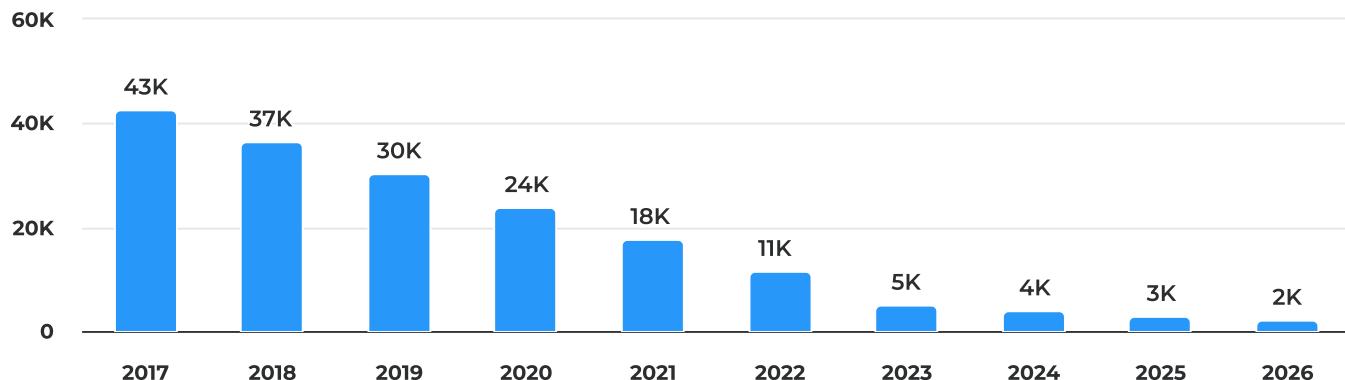
DPW Roll Off Truck



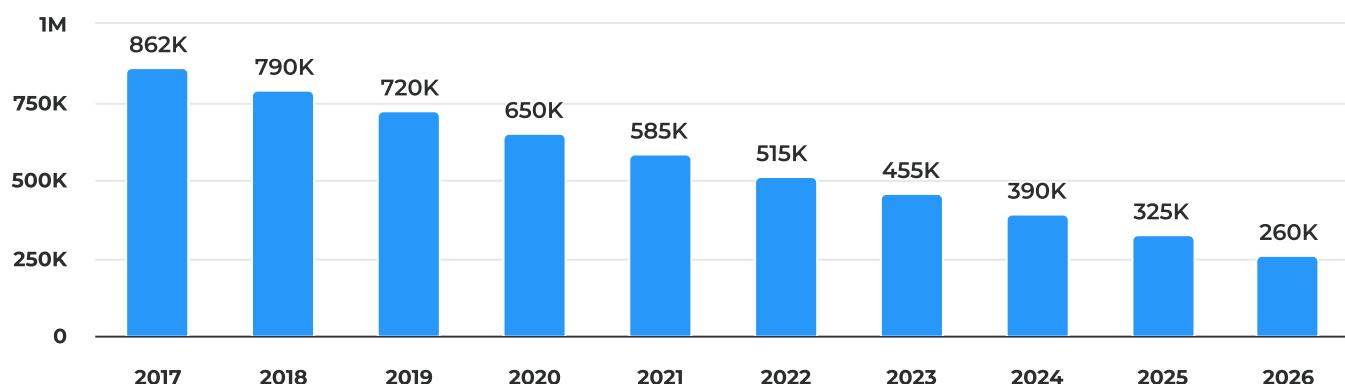
Fire Pumper - Engine 1



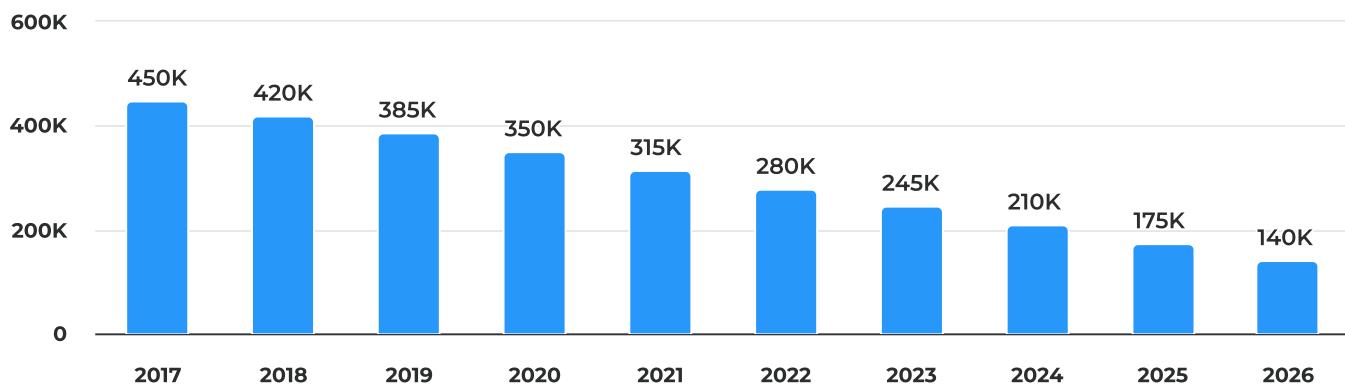
Title V Loans



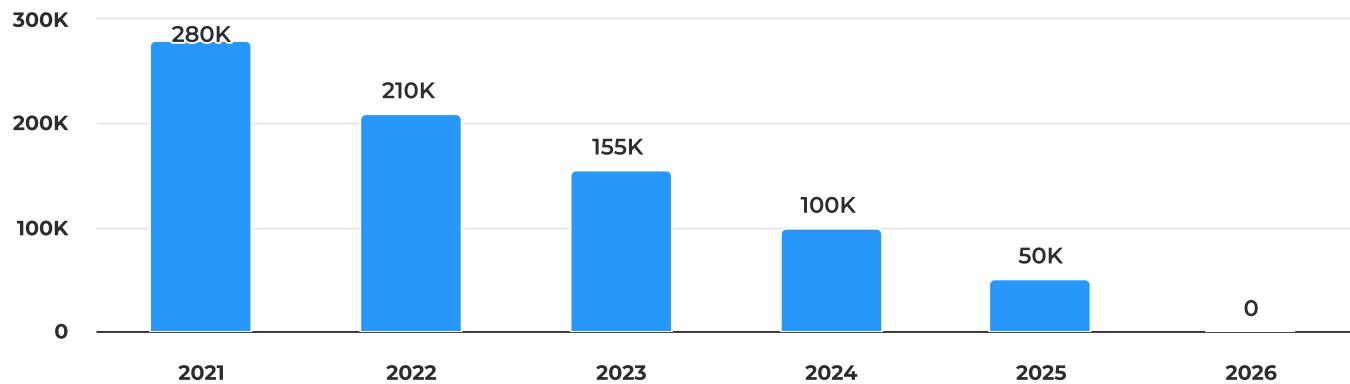
Fuller Meadow School Roof



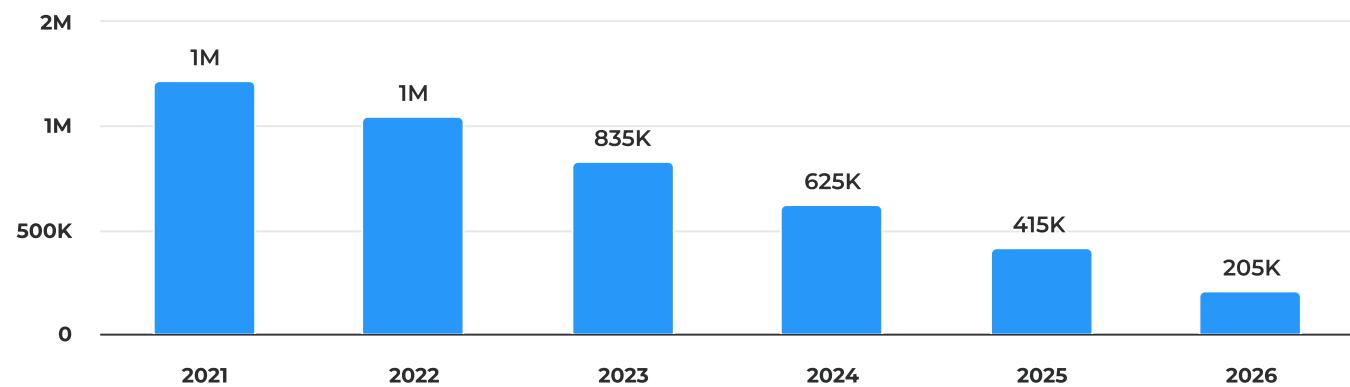
Land Acquisition - Natsue Way



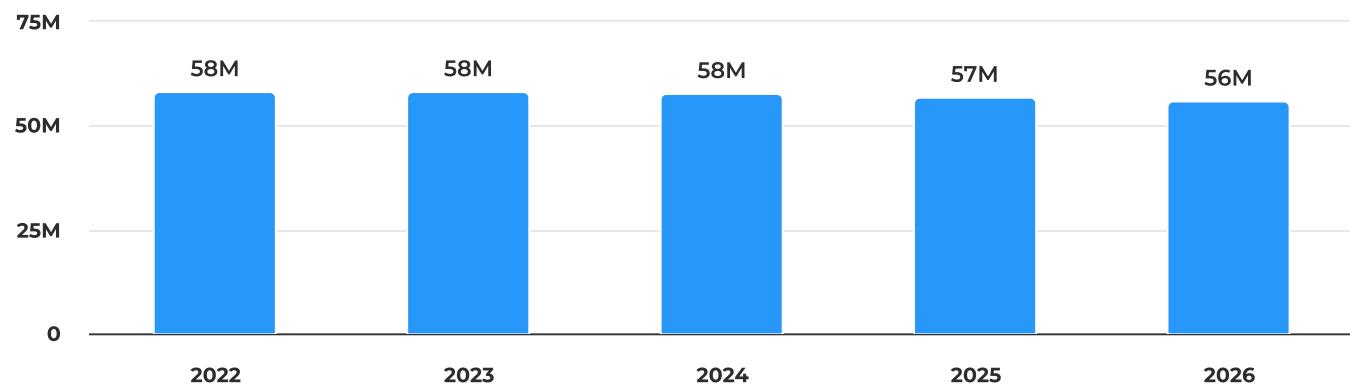
DPW Equipment



Library - Refunded Bonds



Municipal Complex





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Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.



Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

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.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

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.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery – direct, indirect, and capital costs – are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.



Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

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.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.



Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

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.



Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

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.

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.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

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.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

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.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

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.

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.



Financial Management Policies

Introduction

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

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

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

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

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

Policy Statements

1. **Budget Message:** The Town Administrator shall annually prepare a balanced budget and comprehensive Budget Message as required by state law and the Middleton Town Charter. The Budget Message shall include a detailed examination of trends in tax levy, new growth, local receipts, local aid, and available funds. The Town Charter further requires the preparation of a comprehensive five-year Capital Plan.
2. **Structurally Balanced Budget:** The Town will strive to fund recurring expenses with recurring revenues, thereby avoiding structural deficits. New operating costs associated with capital projects should be funded through the operating budget, but reflected in the capital improvement plan.
3. **Revenues:** Municipal operations are funded from four primary revenue sources: 1) State Aid to Cities and Towns (a.k.a. Local Aid); 2) property taxes; 3) local receipts; and 4) other available funds. The Town Administrator, Chief Financial Officer, and other finance officials will develop an estimate prior to the commencement of the budget development process. Estimates from each source must be reasonable and based on sound information. Guidance for each revenue source is discussed below:
 - Property Tax Levy: Property taxes are the most stable revenue source. The estimate for the ensuing fiscal year shall be within the allowable levy limit under Proposition 2 ½.



- Local Receipts: Local receipts are locally generated revenues from sources such as license and permit fees and automobile excise taxes. Local receipts are tracked and the trends analyzed in order to identify potential changes. It shall be the policy to estimate local receipts based on the trend of the most recent five years.
- Local Aid: The State budget adopted by the Massachusetts Legislature and the Governor determines the aid each city and town will receive in the ensuing fiscal year. In most years, Middleton's budget is finalized before the State budget is adopted; at best, we have only an estimate based on the Governor's or House Ways & Means budget proposal. It shall be the policy that Local Aid for the ensuing year will be estimated at 100% of the current year, unless there is good reason to deviate, such as a known looming State deficit, Local Aid resolution, or other compelling evidence.
- Other Available Funds: These include transfers from other funds, such as from ambulance receipts to offset the operation of the Fire Department, from MELD to reimburse for expenses in areas such as insurance and pension assessments, and from other funds. Available funds can also include transfers from the Assessors overlay account, Free Cash, and various Stabilization Funds.

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

- **General Stabilization Fund**: this is the Town's main financial reserve in the event of an emergency or extraordinary need. It shall be the goal of the Town to achieve and maintain a balance in the General Stabilization Fund of 4%-6% of current year budgeted general fund operating appropriation.
- **Capital Stabilization Fund**: The Capital Stabilization Fund will be available to set aside funds to use for one-time capital purchases or annual debt service payments. It shall be the goal to achieve and maintain a balance in the Capital Stabilization Fund of 2-3% - of current year budgeted general fund operating appropriation.
- **Pension Stabilization Fund**: The Pension Stabilization Fund will be available as a reserve to make future extraordinary "catch-up" contributions to the Essex Regional Retirement System (ERRS) if ERRS fails to achieve full funding due to unrealized investment returns or other factors. If ERRS's full funding schedule remains accurate, the Pension Stabilization Fund may be directed toward annual continuation payments, thereby limiting the impact on operating budget revenues. When full funding is complete or satisfactorily certain, the balance in the Pension Stabilization Fund may 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 each year.

- **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 create pedestrian ways within new development and creates a funding source for the Town for additional sidewalks and pedestrian improvements on other public ways. An initial transfer of \$158,800 was transferred from free cash at the Special Town Meeting on October 18, 2022.

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

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

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

In the event that an operating override is expected in the fiscal year being budgeted, the Town may reduce the Excess Levy Capacity retained to 0.25% of the current budgeted general fund operating appropriation prior to calculation of the override with the below outlined required votes. When the amount is reduced due to an operating override, the Select Board and Finance Committee must also adopt a three (3) year plan to return the budgeted amount of Excess Levy Capacity to 1% as stated above. The plan may be amended, but must be reauthorized every year until the Town has returned to 1% of Excess Levy Capacity.

To reduce the Excess Levy Capacity up to .5% would require a majority vote of each committee. To reduce the Excess Levy Capacity to .25% would require a 2/3 majority vote of each body. To reduce to 0% capacity would require a unanimous vote of both bodies.

7. **Reserve Funds**: The Town shall maintain a general reserve fund and a special education reserve fund.

- General Reserve Fund: The Town, through its Finance Committee, shall maintain a Reserve Fund pursuant to G. L. c. 40, s. 6, to provide for extraordinary and unforeseen expenditures. The desirable annual appropriation shall be a minimum of 0.5% of general fund expenditures excluding schools.
- Special Education Reserve Fund: The Town, through its Board of Selectmen and Middleton School Committee, shall maintain a Special Education Reserve Fund pursuant to G. L. c. 40, s.13E to provide for unanticipated or unbudgeted costs of special education, out-of-district tuition, or special education transportation. The desirable annual appropriation or fund balance shall be equal to 2% of net school spending.

8. **Debt Management**: The Town recognizes that maintaining debt levels consistent with best practices allows the Town to maintain and improve its credit rating with rating agencies. It shall be the goal of the Town to manage debt within the following parameters:

Annual debt service (principal and interest), exclusive of debt exempt from Proposition 2 ½, State reimbursements (e.g. Mass. School Building Authority), and State aid shall be no less than 2% nor more than 10%
A. of current year budgeted general fund operating appropriation. This is known as Net General Fund Debt Service.
Annual debt service inclusive of debt exempt from Proposition 2 ½, State reimbursements (e.g. Mass. School Building Authority), and State aid shall be no more than 15% of current year budgeted general fund operating
B. 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 annual 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.



15. 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 Cost 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 Recycling 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 Sticker and the Recycling Sticker prices 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.

