



TOWN OF MIDDLETON
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TO: Select Board/Finance Committee
FROM: Sarah Wood, Finance Director/Town Accountant
DATE: 5/15/2025
SUBJECT: FY 2025, 3rd Quarter Highlights

This report includes a summary of the 3rd quarter results as of March 31, 2025 of FY 2025 for the General Fund, CPA Fund, Water Enterprise Fund, Sewer Enterprise fund as well as a summary of appropriation accounts, revolving accounts, special revenue accounts and trust funds.

General Fund Expenditures

As of March 31, 2025, 71.4% of the FY 2025 General Fund budget had been expended. Please see the chart below for a breakdown of each major category's budget versus actual figures as of the second quarter in FY 2025. Encumbrances and warrant articles are not included in these figures.

Major Category	Adjusted Budget	Actual Expended	Percent Expended
General Government	\$ 2,610,857	\$1,585,614	61%
Public Safety	5,290,020	3,525,491	67%
Education	27,398,521	19,240,460	70%
Public Works	2,175,202	1,421,212	65%
Health and Human Services	576,954	360,874	63%
Culture and Recreation	868,607	565,342	65%
Debt Service	3,828,178	2,987,390	78%
State Assessments & Charges	341,043	261,061	77%
Unclassified	4,179,082	3,788,053	91%

At the end of the third quarter of the fiscal year the total year-to-date expenditures should be around 75% of the departmental budget.

The Essex North Shore Tech assessment, Snow and Ice, debt service, retirement assessment and liability insurance all typically have percentages exceeding 75% in the third quarter due to the timing of payments.

There are no other departments that significantly deviates from the benchmark.

At this point in the fiscal year, I am continuously monitoring the departments to ensure there is enough funds within their budget to finish out the fiscal year. At this time, I expect only minor departmental transfers and the transfer of the merit pay increases that is funded in the compensation reserve.

There is still currently \$1,921,160 in approved general fund capital projects that are outstanding. Departments were sent the list with the FY26 capital budget instructions with the request to update the status of these projects. Within that listing there are several projects that are earmarked to close at the end of the fiscal year as the articles came in under budget but there are still several items that are outstanding. There are four projects that make up just over \$1,000,000 of the outstanding balance. Approximately \$136,000 of outstanding items pertain to projects approved in FY22 or earlier. I have marked the items that are set to either partially close out or fully close out within the attached listing.

General Fund Revenues

Overall revenue collections were largely in line with current estimates. As of March 31, 2025, 83.9% or \$38,924,412 of total estimated revenues for FY 2025 (\$46,389,121) had been collected.

Of the local receipts, PILOT (66%), Building Permits (63%) and Medicaid Reimbursement (58%) are all trending below the 75% benchmark. There is still one PILOT payment outstanding, typically this is received in May or June. Building permits have rebounded slightly since the start of the fiscal year but it is unlikely we will make 100% of the budget by the end of the fiscal year. The Medicaid reimbursements has a timing issue with the latest reimbursement being received in April.

The majority of our other revenue categories greatly exceed our 75% benchmark, with several categories already over 100% of the budgeted amounts.

CPA Fund Expenditures & Revenues

CPA expenditures are at 99% of budgeted expenditures, not inclusive of capital items. This is consistent with expectations as debt service payments are paid in the first half of the fiscal year.

CPA revenues are at 87.6% of the budget.

The current fund balance of the CPA fund is \$1,017,750 (inclusive of prior appropriated projects).

Water Fund Expenditures & Revenues

Water expenditures are at 46.5% of the budget. This is not unexpected as the majority of expenditures occur towards the end of the fiscal year as well as \$50,000 budgeted for extraordinary/unforeseen expenses.

The water fund revenues are at 2.7% of budget. The majority of the budget is made up of a payment from the Town of Danvers that occurs at the end of the fiscal year. The negative amount in the third quarter is our payment to the Town of Danvers for water liens that are then added onto residents' real estate tax bill.

The current fund balance in the water enterprise fund is \$1,246,210.

Sewer Enterprise Fund Expenditures & Revenues

Sewer expenditures are at 71.5% of the budget. The majority of the budget is the Town's assessment to the South Essex Sewer District which is made out in quarterly payments.

The sewer fund revenues are at 7.5% of budget. Bills were not due until April so the majority of the revenue was collected after the end of this quarter.

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

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

GENERAL FUND	For the Period Ended		9/30/2024	12/31/2024	3/31/2025	6/30/2025	Total YTD EXPENDED	AVAILABLE BUDGET	% USED
	BUDGET	Quarter 1	Quarter 2	Quarter 3	Quarter 4				
Total 114 TOWN MODERATOR	\$ 500	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ 300	40%	
Total 122 SELECT BOARD	411,797	73,020	103,398	93,573	-	269,991	141,806	66%	
Total 131 FINANCE COMMITTEE	4,004	196	-	-	-	196	3,808	5%	
Total 131 RESERVE FUND	100,000	-	-	-	-	-	100,000	0%	
Total 135 TOWN ACCOUNTANT	259,575	47,493	66,046	49,906	-	163,445	96,130	63%	
Total 141 ASSESSORS	238,249	47,717	58,214	52,281	-	158,212	80,037	66%	
Total 145 TREASURER/COLLECTOR	276,215	60,878	75,571	54,308	-	190,757	85,458	69%	
Total 146 CUSTODIAN OF TOWN LANDS	2,500	-	-	-	-	-	2,500	0%	
Total 151 TOWN COUNSEL	91,000	11,610	12,000	30,876	-	54,486	36,514	60%	
Total 155 MIS	538,856	112,242	105,071	129,921	-	347,233	191,623	64%	
Total 161 TOWN CLERK	233,330	44,607	55,571	45,305	-	145,482	87,848	62%	
Total 162 ELECTIONS	64,576	11,713	18,222	4,777	-	34,712	29,864	54%	
Total 171 CONSERVATION COMMISSION	105,318	20,574	25,906	22,514	-	68,994	36,324	66%	
Total 175 PLANNING BOARD	120,121	10,721	15,617	24,000	-	50,338	69,783	42%	
Total 192 TOWN BUILDING	153,816	15,011	39,565	41,218	-	95,795	58,021	62%	
Total 195 TOWN REPORT	11,000	-	5,775	-	-	5,775	5,225	53%	
Total 210 POLICE	2,557,834	478,176	658,813	519,265	-	1,656,254	901,580	65%	
Total 220 FIRE	2,393,775	500,258	637,267	511,784	-	1,649,310	744,465	69%	
Total 241 BUILDING INSPECTION	312,716	58,672	73,494	71,838	-	204,003	108,713	65%	
Total 292 ANIMAL CONTROL	25,195	5,053	5,806	4,866	-	15,724	9,471	62%	
Total 296 CONSTABLE	500	-	200	-	-	200	300	40%	
Total 301 SCHOOL DEPARTMENT	15,312,562	1,851,421	4,357,901	3,721,130	-	9,930,452	5,382,110	65%	
Total 314 MASCONOMENT ASSESSMENT	11,103,806	2,775,952	2,775,952	2,775,952	-	8,327,855	2,775,952	75%	
Total 315 ESSEX TECH ASSESSMENT	982,153	252,795	505,590	223,769	-	982,153	-	100%	
Total 420 DPW ADMINISTRATION	1,174,755	235,403	317,077	189,221	-	741,701	433,054	63%	
Total 423 SNOW & ICE REMOVAL	351,520	-	18,271	313,892	-	332,163	19,357	94%	
Total 425 TRANSFER STATION	648,927	72,630	113,033	161,685	-	347,349	301,578	54%	
Total 511 BOARD OF HEALTH	172,454	32,374	46,339	36,369	-	115,082	57,372	67%	
Total 541 COUNCIL ON AGING	285,339	49,935	67,970	55,571	-	173,475	111,864	61%	
Total 543 VETERANS AGENT	84,236	13,248	16,237	16,587	-	46,072	38,164	55%	
Total 545 TRI TOWN COUNCIL	29,925	7,481	7,481	7,481	-	22,444	7,481	75%	
Total 548 GARDEN CLUB	5,000	-	3,771	31	-	3,802	1,198	76%	
Total 610 LIBRARY	787,003	172,647	174,348	172,923	-	519,918	267,085	66%	
Total 630 RECREATION COMMISSION	69,104	37,983	6,192	341	-	44,516	24,588	64%	
Total 691 HISTORICAL COMMISSION	1,000	-	-	-	-	-	1,000	0%	
Total 692 MEMORIAL DAY	6,500	-	907	-	-	907	5,593	14%	
Total 693 CHIEF WILLS FESTIVAL	5,000	-	-	-	-	-	5,000	0%	

Total 710 DEBT SERVICE	3,828,178	850,528	1,929,788	207,075	-	2,987,390	840,788	78%
Total 820 STATE ASSESSMENTS & CHARGES	341,043	85,193	85,486	90,382	-	261,061	79,982	77%
Total 910 COMPENSATION RESERVE	49,019	4,000	1,416	-	-	5,416	43,603	11%
Total 911 RETIREMENT	2,083,090	2,083,090	-	-	-	2,083,090	0	100%
Total 913 UNEMPLOYMENT	15,000	-	2,937	-	-	2,937	12,063	20%
Total 914 HEALTH INSURANCE	976,433	241,693	241,362	239,529	-	722,585	253,848	74%
Total 915 GROUP INSURANCE	2,450	413	492	409	-	1,314	1,136	54%
Total 916 MEDICARE/DEP TAX	122,590	22,744	31,283	27,597	-	81,624	40,966	67%
Total 945 LIABILITY INSURANCE	330,500	465,230	13,661	(187,803)	-	291,088	39,412	88%
Total 962 TRANSFERS TO OTHER FUNDS	600,000	600,000	-	-	-	600,000	-	100%
Total GENERAL FUND	\$ 47,268,464	\$11,352,698	\$12,674,229	\$ 9,708,570	\$ -	\$ 33,735,497	\$ 13,532,967	71.4%
Total CPA	\$ 182,500	\$ -	\$ 182,000	\$ -	\$ -	\$ 182,000	\$ 500	99.7%
Total WATER ENTERPRISE FUND	\$ 311,518	\$ 41,725	\$ 43,029	\$ 60,078	\$ -	\$ 144,832	\$ 166,686	46.5%
Total SESD ENTERPRISE FUND	\$ 111,696	\$ 26,437	\$ 26,825	\$ 26,631	\$ -	\$ 79,893	\$ 31,803	71.5%

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

Fund	Fiscal Year	Article #	Account Name	Original Appropriation	Available Balance at		Available Balance at 3/31/2025
					7/1/2024	YTD Expended	
GF	2017	17	REMEDIATE NATSUE WAY	165,000	94,305	68,990	25,315
GF	2019	25	BYLAW CONSULTANT	50,000	45,000	-	45,000
GF	2020	9	40 SCHOOL STREET ENVIRONMENTAL TESTING	10,000	1,100	-	1,100
GF	2021	10	FIBER OPTIC NETWORK	100,000	5,850	5,000	850
GF	2022	7	ADDITIONAL FUNDS FOR FIRE PUMPER	40,000	40,000	-	40,000
GF	2022	11	IT & CYBERSECURITY	55,000	3,931	147	3,785
GF	2022	19	CHARTER REVIEW *	15,000	15,000	-	15,000
GF	2022	19	TOWN-WIDE HANDICAP IMPROVEMENTS	10,000	5,337	-	5,337
GF	2022	19	COA BUILDING IMPROVEMENTS	5,700	902	510	392
GF	2023	7	REDEVELOPMENT OF 49 S MAIN ST TOWN EXPENSES	50,000	50,000	4,500	45,500
GF	2023	18	FIRE ALARM MATERIALS	15,000	3,026	-	3,026
GF	2023	18	RADIO EQUIPMENT	72,800	1,306	-	1,306
GF	2023	18	REPLACE HM SECURITY SYSTEM	50,000	50,000	48,246	1,754
GF	2024	15	SERVER UPGRADES	30,000	23,310	6,191	17,120
GF	2024	15	REPLACE AMBULANCE 2	520,000	520,000	-	520,000
GF	2024	15	FIREFIGHTER PPE	84,500	39,310	7,493	31,817
GF	2024	15	AFE GRANT TOWN MATCH	27,000	22,669	-	22,669
GF	2024	15	LUCAS DEVICE *	23,100	4,336	2,702	1,634
GF	2024	15	DIGITIZE FIRE DOCUMENTS	23,000	23,000	-	23,000
GF	2024	15	NEW FF TRAINING	15,500	10,855	1,487	9,368
GF	2024	15	DIGITIZE FILES BOH & CONSERVATION	97,820	97,820	42,000	55,820
GF	2024	15	REPLACE RETAINING WALL AT COA	250,000	50,000	-	50,000
GF	2024	16	MUNICPAL PROPERTY ASSESSMENTS/STUDIES	50,000	45,000	11,000	34,000
GF	2024		OPIOID MITIGATION FUNDS (FY23 CLOSE OUT)	40,552	40,552	1,439	39,113
GF	2025	15	NATUSE WAY PHASE 2	483,040	483,040	-	483,040
GF	2025	15	IT & CYBERSECURITY INFRASTRUCTURE	27,157	27,157	21,536	5,621
GF	2025	15	PHONE SYSTEM UPGRADE	26,466	26,466	-	26,466
GF	2025	15	ASSESSPRO 5 UPGRADE *	11,000	11,000	10,800	200
GF	2025	15	EVIDENCE ROOM AUDIT/UPGRADES	50,000	50,000	2,688	47,313
GF	2025	15	FIRE TRAINING COSTS	19,500	19,500	-	19,500
GF	2025	15	RADIO REPLACEMENTS	15,200	15,200	-	15,200
GF	2025	15	HEYSECURE6 SYSTEM	9,000	9,000	-	9,000
GF	2025	15	IPADS & MOUNTING DEVICES	13,100	13,100	1,559	11,541
GF	2025	15	REPLACE CAR 1	93,200	93,200	-	93,200
GF	2025	15	REFURBISH/REPAIR LADDER 1	59,900	59,900	-	59,900
GF	2025	15	REPLACE LUCAS DEVICE	21,000	21,000	17,428	3,572
GF	2025	15	UPGRADE FM PARKING LOT	100,000	100,000	58,328	41,673
GF	2025	15	ADDITIONAL CHAPTER 90 FUNDS	125,000	125,000	42,960	82,040
GF	2025	15	REPLACE SANDER	257,517	257,517	256,192	1,325
GF	2025	15	REPLACE INFIELD GROOMING MACHINE	28,500	28,500	-	28,500
GF	2025	15	REPLACE BOOM MOWER *	34,500	34,500	34,334	166

* - Will be closed out

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

<u>Fund</u>	<u>Fiscal Year</u>	<u>Article #</u>	<u>Account Name</u>	<u>Original Appropriation</u>	<u>Available Balance at 7/1/2024</u>	<u>YTD Expended</u>	<u>Available Balance at 3/31/2025</u>
CAP PROJ	2022	19	REPLACE ENGINE 1	710,000	710,000	-	710,000
CAP PROJ	2022	22	MUNICPAL COMPLEX	61,762,260	58,030,639	18,568,002	39,462,637
CPA	2020	21	DIGITIZE HISTORIC RECORDS	89,000	236	-	236
CPA	2021	6	COMPLETE DIGITIZATION OF HISTORIC RECORDS	5,000	5,000	-	5,000
CPA	2022	12	TRAMP HOUSE ROOF REPAIRS	17,000	17,000	-	17,000
CPA	2022	12	MUNICPAL COMPELX TOWN COMMONS	300,000	300,000	-	300,000
CPA	2023	11	RESTORE HISTORIC MONUMENT	25,000	19,870	3,990	15,880
CPA	2024	8	RESTORE HISTORIC MONUMENT	25,000	25,000	-	25,000
CPA	2024	8	ADDITIONAL RAIL TRAIL FUNDS	50,000	10,103	7,700	2,402
CPA	2024	8	MUNICPAL COMPELX TOWN COMMONS	200,000	200,000	-	200,000
CPA	2025	9	FLINT PUBLIC LIBRARY REPAIRS	60,000	60,000	5,850	54,150
WATER	2024	15	WATER MAIN LOOP - LIBERTY ST	500,000	500,000	31,030	468,970
WATER	2024	15	WATER MAIN LOOP - ESSEX TO DEBUSH	500,000	500,000	240,377	259,623

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

<u>Fund</u>	<u>Department</u>	<u>Account Name</u>	<u>Approved</u>	<u>YTD Expended</u>	<u>Balance at</u>
					<u>3/31/2025</u>
General	Administration	Advertising	\$ 75.00	75	-
General	Administration	Training/Education	\$ 325.00	325	-
General	Administration	Contractual Services	\$ 3,150.00	3,150	-
General	Town Accountant	Office Supplies	\$ 42.97	43	-
General	Treasurer/Collector	Office Supplies	\$ 453.03	453	-
General	Treasurer/Collector	Tax Title	\$ 270.83	271	-
General	IT	Consultant Legal	\$ 450.00	450	-
General	IT	Telephone	\$ 887.81	888	-
General	IT	Technology Supplies	\$ 19,099.20	19,099	-
General	Town Clerk	Capital	\$ 16,450.00	-	16,450
General	Town Buildings	DPW Gas/Fuel	\$ 54.34	54	-
General	Town Buildings	Building Maintenance	\$ 1,560.00	1,560	-
General	Town Buildings	Building Supplies	\$ 57.00	57	-
General	Police	Electricity & Water	\$ 79.58	80	-
General	Police	Cruiser Maintenance	\$ 8.90	9	-
General	Police	Contractual Services	\$ 364.48	364	-
General	Police	Patrolman Uniforms	\$ 1,039.00	1,039	-
General	Police	Reserves Uniforms	\$ 2,529.00	2,529	-
General	Fire	Fuel/HVAC Maint	\$ 169.86	170	-
General	Fire	Equipment Repair	\$ 529.18	529	-
General	Fire	Dues Fees Subscrip	\$ 85.00	85	-
General	Fire	Hose Gear Tires, etc	\$ 49.00	49	-
General	School	Salaries	\$ 460,940.29	460,940	(0)
General	School	Supplies	\$ 35,103.09	32,207	2,896
General	DPW	Road Machinery Maint.	\$ 150.00	150	-
General	Transfer Station	Equipment Repair	\$ 144.20	144	-
General	Transfer Station	Contractual Services	\$ 15,859.61	15,860	-
General	BOH	Travel	\$ 238.79	239	-
General	COA	Professional Development	\$ 307.67	308	-
General	Library	Equipment/ Repair	\$ 3,235.00	3,235	-
General	Library	Bldng.Maint/Supplies	\$ 76.08	76	-
General	Library	Books	\$ 22.94	23	-
General	Unclassified	Dental Insurance	\$ 49.87	50	-
			\$ 563,856.72	\$ 544,511	\$ 19,346

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

For the Period Ended GENERAL FUND	BUDGET	9/30/2024	12/31/2024	3/31/2025	6/30/2025	Total YTD REVENUE	(UNDER)/OVER BUDGET	% RECEIVED
		Quarter 1	Quarter 2	Quarter 3	Quarter 4			
PERSONAL PROPERTY TAXES	\$ 693,881	\$ 248,757	\$ 84,612	\$ 251,784	\$ -	\$ 585,154	N/A	84.3%
REAL ESTATE**	37,799,114	9,622,570	9,564,627	9,642,233	-	28,829,430	(8,969,684)	76.3%
TAX LIEN/TITLE/FORECLOSURE	N/A	16,368	25,937	(9,045)	-	33,260	N/A	N/A
MOTOR VEHICLE EXCISE	2,150,000	230,141	133,091	1,451,996	-	1,815,229	(334,771)	84.4%
OTHER EXCISE - ROOM	200,000	73,298	99,034	39,558	-	211,890	11,890	105.9%
OTHER EXCISE - MEALS	300,000	94,860	87,459	79,531	-	261,850	(38,150)	87.3%
PENALTIES AND INTEREST ON TAXES	95,000	52,593	72,776	40,264	-	165,632	70,632	174.3%
PILOT	140,000	-	-	91,779	-	91,779	(48,221)	65.6%
PILOT - MELD	258,212	-	258,212	-	-	258,212	-	100.0%
CHARGES FOR SERVICES - SOLID WASTE FEES	295,000	189,200	103,971	6,469	-	299,640	4,640	101.6%
FEES	140,000	31,976	32,480	54,374	-	118,830	(21,170)	84.9%
DEPARTMENTAL REVENUES - CEMETERIES	35,000	8,800	8,700	8,300	-	25,800	(9,200)	73.7%
OTHER DEPARTMENTAL REVENUE	123,500	67,680	81,739	40,032	-	189,450	65,950	153.4%
BUILDING PERMITS	300,000	35,682	117,437	36,939	-	190,058	(109,942)	63.4%
OTHER LICENSES AND PERMITS	151,000	24,612	83,770	19,101	-	127,483	(23,517)	84.4%
FINES AND FORFEITS	10,000	3,501	2,740	1,614	-	7,855	(2,145)	78.5%
INVESTMENT INCOME	150,000	1,538,450	744,212	624,874	-	2,907,536	2,757,536	1938.4%
MEDICAID REIMBURSEMENT	17,000	-	5,116	4,791	-	9,907	(7,093)	58.3%
STATE AID	2,643,149	657,536	667,608	679,465	-	2,004,608	(638,541)	75.8%
TRANSFERS IN	888,265	790,809	-	-	-	790,809	(97,456)	89.0%
Total GENERAL FUND	\$ 46,389,121	\$ 13,686,833	\$ 12,173,520	\$ 13,064,058	\$ -	\$ 38,924,412	\$ (7,389,242)	83.9%
Total CPA	\$ 364,000	\$ 86,170	\$ 145,376	\$ 87,449	\$ -	\$ 318,995	\$ (45,005)	87.6%
Total WATER FUND	\$ 385,000	\$ 14,487	\$ 6,562	\$ (10,579)	\$ -	\$ 10,469	\$ (374,531)	2.7%
Total SESD ENTERPRISE FUND	\$ 121,363	\$ 194	\$ 2,655	\$ 6,214	\$ -	\$ 9,063	\$ (112,300)	7.5%

** Net of Overlay raised on recap

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

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

Town of Middleton, MA
Revolving Funds (unaudited)

	Fund Balance as of 7/1/2024	Revenue as of 3/31/2025	Expenditures as of 3/31/2025	Fund Balance as of 3/31/2025
RECREATION REVOLVING	\$ 15,226	\$ -	\$ -	\$ 15,226
COA TRIP FUND	16,804	658	(8,486)	8,976
STORMWATER MANAGEMENT	7,000	1,200	-	8,200

Town of Middleton, MA
Appropriation Funds (unaudited)

	Fund Balance as of 3/31/2025	Revenue as of 3/31/2025
AMBULANCE FUND	\$ 1,086,211	\$ 377,013
PEG	640,399	115,380
SPED RESERVE FUND*	169,317	8,547
OPEB*	2,863,094	107,662
STABILIZATION*	2,629,463	132,672
CAPITAL STABILIZATION*	877,422	43,364
SPED STABILIZATION*	487,495	24,229
RETIREMENT STABILIZATION*	647,556	32,635
SIDEWALK/PEDESTRIAN STABILIZATION*	161,563	8,146
FACILITIES COMPLEX STABILIZATION*	1,219,072	61,805

* Revenue amount indicates interest only.

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

TOWN SPECIAL REVENUE FUNDS	Fund Balance as of 7/1/2024	Revenue as of 3/31/2025	Expenditures as of 3/31/2025	Fund Balance as of 3/31/2025
INSURANCE DEPOSITS FOR REPAIR	\$ (54,453)	\$ 20,679	\$ (7,803)	\$ (41,577)
COA GIFT/DONATIONS	35,918	8,037	(135)	43,821
COA BIO LABS GRANT	96	-	(96)	-
MGL CH53G CONSULT FEES	6,791	14,439	(20,547)	683
CONSERVATION FEES	14,411	1,339	(3,488)	12,262
CEMETERY SALE OF LOTS AND GRAVES	124,353	6,050	-	130,403
DRUG FORFEITURE	1,648	5,444	(2,761)	4,331
TOWN CLERK ADDITIONAL POLLING HOURS	8,458	2,299	-	10,757
COMPLETE STREETS GRANT (BOSTON ST)	(11,626)	329,577	(317,951)	-
COUNCIL ON AGING CULTURAL COUNCIL GRANT	-	465	(465)	-
COMMUNITY PLANNING GRANT	(4,000)	3,250	(1,750)	(2,500)
BOTTLENECK REDUCTION GRANT	-	39,189	(39,189)	-
DPH PUBLIC HEALTH GRANT	-	178,513	(139,292)	39,221
OPIOID SETTLEMENT FUNDS	28,654	20,047	-	48,701
FLINT PUBLIC LIBRARY DONATIONS	-	43,834	-	43,834
COMMUNITY PRESERVATION ACT	978,295	324,087	(284,553)	1,017,829
AFFORDABLE HOUSING FUND	210,247	93,176	-	303,423
FEDERAL HOUSING PARTNERSHIP	32,715	-	-	32,715
FEMA GRANTS (FIRE DEPT)	-	-	(2,900)	(2,900)
LOCAL CULTURAL COUNCIL	3,496	6,804	(3,263)	7,038
TITLE V	49,427	-	(1,000)	48,427
CHAPTER 90 (STATE FUNDED STREET PAVING)	-	259,241	(202,096)	57,145
MUNICIPAL RECYCLING PROGRAM	2,343	-	-	2,343
COA FORMULA GRANT	16,082	20,116	(23,657)	12,541
COA TITLE III GRANT	5,642	24,945	(25,379)	5,207
BAN/BOND PREMIUMS RESERVED	19,366	-	-	19,366
LIBRARY INCENTIVE (STATE FUNDS)	123,797	25,190	(13,687)	135,300
F.D. SAFETY EQUIPMENT GRANTS	(1,787)	19,153	(22,677)	(5,310)
LAW ENFORCEMENT EQUIPMENT GRANT	26,925	-	(3,829)	23,096
RUBCKINUK LAND	22,544	-	-	22,544
MIDDLETON FOOD PANTRY DONATIONS	214,786	58,653	(21,946)	251,493
TRANSPORTATION NETWORK FUNDS	12,187	-	-	12,187
COMMUNITY COMPACT GRANTS (ALL)	335,000	-	(208,902)	126,098
WETLANDS DONATIONS	10,780	-	-	10,780
EAST-MEADOW LANES - TRAILS	5,000	-	-	5,000
VETERANS GIFTS/DONATIONS	14,277	5,125	(200)	19,202
FAIRWAY ESTATES GIFT (MUNI PROJ)	225,000	-	-	225,000
MAPC COVID-19 AID	13,295	-	-	13,295
MED PROJECT - POLICE	2,600	-	-	2,600
COA COVID DONATION	9,490	48	(350)	9,188
ASSISTANCE TO FIRE FIGHTER GRANT	11,676	10,272	(23,414)	(1,466)
ARPA	2,688,262	-	(2,688,262)	-
TOWN COMMON - ARPA STATE EARMARK	200,000	-	-	200,000
VETERAN COLA CH 42 ACTS 2022	1,422	-	-	1,422
STATE EARMARKS	(49,223)	300,000	(205,205)	45,572

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

SCHOOL SPECIAL REVENUE FUNDS	Fund Balance as of 7/1/2024	Revenue as of 3/31/2025	Expenditures as of 3/31/2025	Fund Balance as of 3/31/2025
AFTER SCHOOL ENRICHMENT	\$ 29,112	\$ 12,870	\$ (10,460)	\$ 31,521
SCHOOL RENTAL REVOLVING	2,640	1,533	(4,573)	(399)
HOWE MANNING CHILDCARE (ASDC)	111,121	177,244	(172,880)	115,485
PRESCHOOL REVOLVING	247,708	204,759	(19,498)	432,969
SCHOOL CAFETERIA	307,108	183,485	(220,737)	269,856
SPED TUITION	311,286	-	(13,819)	297,467
HOWE MANNING MUSIC	71,403	10,518	(10,783)	71,138
SUMMER PROGRAMS	-	6,263	(60,748)	(54,486)
NATURE'S CLASSROOM	-	13,180	(15,550)	(2,370)
PARENT UNIVERSITY	6,661	-	-	6,661
TITLE 1 LOW INCOME	2,360	9,321	(14,861)	(3,179)
TITLE IVA	-	3,187	(2,098)	1,089
EDUCATOR QUALITY	148	776	(870)	54
CH 188 EARLY CHILDHOOD GRANT	-	11,678	(6,702)	4,976
PL 94-142 SPECIAL EDUCATION GRANT	2,980	156,668	(105,998)	53,649
CIRCUIT BREAKER GRANT	106,991	109,773	(185,896)	30,868
ESSER - INVESTIGATING HISTORYS GRANT	-	2,000	-	2,000
ADDITIONAL CH.70 PANDEMIC RELIEF	52,522	-	(1,600)	50,922
HOWE-MANNING GIFTS	17,659	13,822	(8,156)	23,325
FULLER MEADOW GIFTS	42,106	802	(2,652)	40,256
IDEA GRANT	7,319	2,987	(10,306)	-
ESSER III GRANT	97,677	38	(28,553)	69,162
ARPA IDEA	947	47,400	-	48,347

Town of Middleton, MA
Trust Funds (unaudited)

TRUST FUNDS	Fund Balance as of 7/1/2024	Revenue as of 3/31/2025	Expenditures as of 3/31/2025	Fund Balance as of 3/31/2025
MANSFIELD FUND (SPENDABLE)	\$ 227,038	\$ 15,207	\$ (12,816)	\$ 229,430
MANSFIELD FUND (NONSPENDABLE)	370,867	-	-	370,867
FANNIE ETTER SCHOLARSHIP	56,837	1,200	-	58,037
DAVID CUMMINGS TRUST (SPENDABLE)	90,113	2,039	-	92,152
DAVID CUMMINGS TRUST (NONSPENDABLE)	6,473	-	-	6,473
ALMIRA RICHARDSON SCHOLARSHIP	206	3		208
ALMIRA RICHARDSON SCHOLARSHIP (NONSPENDABLE)	5,000	-	-	5,000
B. F. EMERSON TRUST (SPENDABLE)	-	56,575	-	56,575
B. F. EMERSON TRUST (NONSPENDABLE)	-	10,000	-	10,000
EMERSON, FLINT, FLINT TRUSTS (SPENDABLE)	-	21,796	-	21,796
EMERSON, FLINT, FLINT TRUSTS (NONSPENDABLE)	-	12,000	-	12,000
SCHOLARSHIP FUND	19,683	2,465	-	22,148
CEMETERY PERPETUAL CARE	40,050	5,182	-	45,232
SENIOR TAX RELIEF	28,152	691	-	28,843
CEMETERY PERPETUAL CARE (NONSPENDABLE)	208,648	5,400	-	214,048
LAND CONSERVATION	4,526	3	-	4,529