

FY26 Capital Budget

March 1, 2025

SELECT BOARD, FINANCE COMMITTEE, TOWN ADMINISTRATION, TOWN DEPARTMENTS

ClearGov

Budgets and Finance

The Town's fiscal year runs from July 1st - June 30th. The budget process begins in December of each fiscal year with two all-day budget summits with Town administration, the Select Board and Finance Committee. ClearGov is the software utilized by the Town, please click the banner below to view the most recent online digital budget book. All other links below will bring you to the pdf versions of the documents.

The quarterly reports provided below are prepared by the Finance Director and presented to the Select Board and provided to the Finance Committee at the end of each quarter of the fiscal year (September, December, March and June).

The Town's Financial Management Policies below are reviewed at minimum every three years, typically during the budget process.

Financial Management Policies

- [Financial Management Policies](#)

Town Budget Resources

- [Town Budgeting 101](#)



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Town of Middleton, MA Town of Middleton, MA - Fiscal Year 2026 Budget

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Free Cash Summary

Free Cash Available as of July 1, 2024	\$ 6,719,465	A
Fiscal Year 2024 operating appropriation	46,320,589	
Free Cash at a target range of at least 3% of the prior year general fund operating appropriation	1,389,618	B
Amount reserved for future arbitrage payment	750,000	C
Available amount from Free Cash to fund Fiscal Year 2026 capital projects/warrant articles	<u>\$ 4,579,847</u>	A-B-C = D
Proposed Free Cash spending for 2025	2,356,862	E
Proposed Free Cash Funding of Reserve Funds	600,000	F
Proposed Free Cash Funding of Other Warrant Articles		G
Total Proposed Free Cash Spending	<u>\$ 2,956,862</u>	E+F+G = H
Free Cash Available	<u>\$ 1,622,985</u>	D-H = G
Free Cash To be Carried Over	<u>\$ 3,012,603</u>	B + G

Capital Items Omitted from Capital Budget

		Proposed Funding Amount
Item #	Description	
1	Library - Additional Funds Building Repair Estimates	\$ 150,000
2	Police - Polaris (moved to FY27)	62,000
3	Fire - Grant Match (will use available funds)	12,294
Total		\$ 224,294

Five Year Capital Summary by Department

Department	FY2026	FY2027	FY2028	FY2029	FY2030
Town Administration	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Assessors	26,260	-	-	-	-
Management Information Systems	379,103	43,006	31,936	32,894	33,881
Planning Board	97,000	75,000	-	-	-
Conservation Commission	65,000	-	-	-	-
Town Building	1,092,000	-	-	-	-
Police	-	78,000	12,000	-	-
Fire	2,396,834	66,200	1,358,200	164,000	10,000
Building Inspection	50,000	-	-	-	-
School Department	2,475,000	500,000	2,300,000	2,640,000	2,000,000
Masconomet Assessment	230,652	-	-	-	-
Essex North Shore Tech Assessment	56,953	-	-	-	-
Public Works	1,047,060	10,658,988	995,925	741,865	906,036
Council on Aging	-	-	155,000	-	-
Water Enterprise Fund	-	155,000	350,000	800,000	-
Total Departments	\$7,940,862	\$11,576,194	\$5,203,061	\$4,378,759	\$2,949,917

FY26 Department Requests

Department	Request Title	Total
Town Administration	Legal Expenses for 3A Litigation	\$25,000
Total Town Administration		\$25,000
Assessors	Historic records digitalization	\$26,260
Total Assessors		\$26,260
Management Information Systems	Endpoint Refresh (Library)	\$18,000
	Server Refresh (Library)	\$6,000
	IT & Cybersecurity	\$30,103
	Network Refresh (Library)	\$25,000
	PEG Installation at 99 and 105 S. Main Street	\$300,000
Total Management Information Systems		\$379,103
Planning Board	Housing Production Plan	\$42,000
	Digitize Files PB/ZBA	\$55,000
Total Planning Board		\$97,000
Conservation Commission	Open Space and Recreation Plan Update	\$65,000
Total Conservation Commission		\$65,000

FY26 Department Requests (cont.)

Department	Request Title	Total
Town Building	Middleton Municipal Campus - Use of Stabilization	\$500,000
	Additional use of Free Cash for Middleton Municipal Campus	\$500,000
	MMC - Time Capsule	\$7,000
	Additional disposition of Town properties and land	\$75,000
	Bart Brown Memorial	\$10,000
Total Town Building		\$1,092,000
Fire	FY2024 Assistance to Firefighter Grant Program	\$105,279
	Purchase of Forestry Firefighting Equipment	\$6,000
	Mobile Radio Replacement	\$24,055
	Utility Terrain Vehicle (UTV)	\$61,500
	Replace Ladder-1	\$2,200,000
Total Fire		\$2,396,834
Building Inspection	Building Commissioner Ford F150	\$50,000
Total Building Inspection		\$50,000
School Department	ELA Curriculum Materials	\$275,000
	Fuller Meadow School Roof Replacement	\$2,200,000
Total School Department		\$2,475,000

FY26 Department Requests (cont.)

Department	Request Title	Total
Masconomet Assessment	Masconomet Capital Assessment	\$230,652
Total Masconomet Assessment		\$230,652
Essex Tech Assessment	Essex Tech Capital Item	\$56,953
Total Essex Tech Assessment		\$56,953
Public Works	Rail Trail	\$25,000
	PFAS monitoring and/or remediation	\$50,000
	Stormwater Compliance	\$50,000
	Local Match for Future 114 TIP Project	\$150,000
	New Landscape trailer	\$5,000
	Additional Chapter 90	\$125,000
	3-5 Year Road Paving Plan	\$300,000
	Replace truck #1 Pickup	\$61,000
	Purchase loader	\$267,000
	New mower	\$14,060
Total Public Works		\$1,047,060

FY26 Capital Expenses by Funding Source

Free Cash	\$2,356,862.00
CPA Funds	\$84,000.00
Debt Service	\$4,400,000.00
Stabilization Fund(s)	\$500,000.00
State Grants	\$300,000.00
PEG	\$300,000.00
Total	\$7,940,862.00

Note: State Grant Projects are informational only; Town Meeting vote is not required

FY26 State Grant Projects are DPW Roadways Paving \$300,000 (Chapter 90)

Proposed Reserve Fund Appropriations

• OPEB Trust Fund	\$100,000
• Stabilization Fund	\$ 50,000
• Pension Stabilization Fund	\$ 50,000
• Capital Stabilization Fund	\$100,000
• Facilities Complex Stabilization Fund	\$250,000
• Special Education Stabilization Fund	\$ 50,000
Total	\$600,000