



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

TO: Select Board/Finance Committee

FROM: Sarah Wood, Finance Director/Town Accountant

DATE: 10/16/2025

SUBJECT: FY 2026, 1st Quarter Highlights

This report includes a summary of the 1st quarter results as of September 30, 2025 of FY 2026 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 September 30, 2025, 23.9% of the FY 2026 General Fund budget had been expended. Please see the chart below for a breakdown of each major category's budget versus actual figures as of the first quarter in FY 2026. Encumbrances and warrant articles are not included in these figures.

Major Category	Adjusted Budget	Actual Expended	Percent Expended
General Government	\$ 2,684,544	\$ 491,224	18%
Public Safety	6,201,616	1,098,379	18%
Education	29,454,862	5,266,817	18%
Public Works	2,333,272	314,155	13%
Health and Human Services	638,566	111,981	18%
Culture and Recreation	870,828	139,671	16%
Debt Service	3,859,476	855,825	22%
State Assessments & Charges	364,769	90,461	25%
Unclassified	5,323,773	3,999,296	75%

At the end of the first quarter of the fiscal year the total year-to-date expenditures should be around 25% of the departmental budget. The exceptions to this benchmark are the Recreation Commission, Retirement Assessment and Liability Insurance due to the timing of when expenditures typically occur. Those departments typically exceed 50-100% of the budget in the first quarter of the fiscal year.

All other departments are well below the benchmark with the average, excluding the unclassified categories, being 18%.

As of September 30, 2025, 97.7% of encumbrances carried from FY25 were closed out. At this period, I would expect that all encumbrances were closed out. The school department had some encumbrances carried over that they are still awaiting invoices for due to backorder.

A breakdown of spending by department as well as a list of encumbrances carried over from FY25 to FY26 is included in the following pages.

General Fund Revenues

Revenue collections were largely in line with current estimates (excluding real estate and personal property taxes as the tax rate has not been set). As of September 30, 2025, 26.0% or \$13,190,910 of total estimated revenues for FY 2026 (\$50,640,861) had been collected.

Of the local receipts, there were several categories that are lower than 25% of their budgeted revenues: motor vehicle excise, building permits and other licenses and permits. Motor vehicle commitments runs on a calendar year. The first commitment is issued in January therefore most revenue collections typically occur in the third quarter of the fiscal year. Building permits and other licenses and permits are trending down from this time last year, there were a few large deposits that came in the first week of October bringing us closer to 25% of the budget.

The majority of our other revenue categories exceed our 25% benchmark. Of note, Rooms Excise is at approximately 33% of the budget and Meals excise is at 30% of the budget.

CPA Fund Expenditures & Revenues

CPA expenditures are at 0% of budgeted expenditures, not inclusive of capital items. This is consistent with expectations as the first debt payment is not due until the second quarter of the fiscal year.

CPA revenues are at 24.5% of the budget. The budget does not contain the final state match amount, and is not officially set since we have not completed setting the tax rate.

Water Fund Expenditures & Revenues

Water expenditures are at 11.7% 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 6% of budget. The majority of the budget is made up of a payment from the Town of Danvers that occurs at the end of the fiscal year.

Sewer Enterprise Fund Expenditures & Revenues

Sewer expenditures are at 23.9% of the budget. The majority of the budget is the town's assessment to the Southern Essex Sewerage District which is made out in quarterly payments.

The sewer fund revenues are at 0% of budget. There were not a large number of items outstanding from the last fiscal year and the first bill of the fiscal year is not sent out until October.

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 2026 Expenditures (unaudited)

GENERAL FUND	For the Period Ended BUDGET	9/30/2025 Quarter 1	12/31/2025 Quarter 2	3/31/2026 Quarter 3	6/30/2026 Quarter 4	Total YTD EXPENDED	AVAILABLE BUDGET	% USED
Total 114 TOWN MODERATOR	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	0%
Total 122 SELECT BOARD	434,088	81,754	-	-	-	81,754	352,334	19%
Total 131 FINANCE COMMITTEE	900	201	-	-	-	201	699	22%
Total 131 RESERVE FUND	100,000	-	-	-	-	-	100,000	0%
Total 135 TOWN ACCOUNTANT	279,762	49,149	-	-	-	49,149	230,613	18%
Total 141 ASSESSORS	245,585	52,481	-	-	-	52,481	193,104	21%
Total 145 TREASURER/COLLECTOR	289,598	59,631	-	-	-	59,631	229,967	21%
Total 146 CUSTODIAN OF TOWN LANDS	2,500	-	-	-	-	-	2,500	0%
Total 151 TOWN COUNSEL	96,000	11,382	-	-	-	11,382	84,618	12%
Total 155 MIS	559,568	125,260	-	-	-	125,260	434,308	22%
Total 161 TOWN CLERK	242,137	49,058	-	-	-	49,058	193,079	20%
Total 162 ELECTIONS	44,995	3,646	-	-	-	3,646	41,349	8%
Total 171 CONSERVATION COMMISSION	107,624	20,827	-	-	-	20,827	86,797	19%
Total 175 PLANNING BOARD	114,971	21,594	-	-	-	21,594	93,377	19%
Total 192 TOWN BUILDING	153,816	16,241	-	-	-	16,241	137,575	11%
Total 195 TOWN REPORT	12,500	-	-	-	-	-	12,500	0%
Total 210 POLICE	2,819,883	472,483	-	-	-	472,483	2,347,400	17%
Total 220 FIRE	3,032,623	562,068	-	-	-	562,068	2,470,555	19%
Total 241 BUILDING INSPECTION	322,888	59,055	-	-	-	59,055	263,833	18%
Total 292 ANIMAL CONTROL	25,722	4,772	-	-	-	4,772	20,950	19%
Total 296 CONSTABLE	500	-	-	-	-	-	500	0%
Total 301 SCHOOL DEPARTMENT	16,725,396	2,070,213	-	-	-	2,070,213	14,655,183	12%
Total 314 MASCONOMET ASSESSMENT	11,571,000	2,892,750	-	-	-	2,892,750	8,678,250	25%
Total 315 ESSEX TECH ASSESSMENT	1,158,466	303,855	-	-	-	303,855	854,611	26%
Total 420 DPW ADMINISTRATION	1,315,153	233,160	-	-	-	233,160	1,081,993	18%
Total 423 SNOW & ICE REMOVAL	351,520	921	-	-	-	921	350,599	0%
Total 425 TRANSFER STATION	666,599	80,074	-	-	-	80,074	586,525	12%
Total 511 BOARD OF HEALTH	178,955	32,440	-	-	-	32,440	146,515	18%
Total 541 COUNCIL ON AGING	340,541	58,184	-	-	-	58,184	282,357	17%
Total 543 VETERANS AGENT	84,145	13,875	-	-	-	13,875	70,270	16%
Total 545 TRI TOWN COUNCIL	29,925	7,481	-	-	-	7,481	22,444	25%
Total 548 GARDEN CLUB	5,000	-	-	-	-	-	5,000	0%
Total 610 LIBRARY	799,324	99,162	-	-	-	99,162	700,162	12%
Total 630 RECREATION COMMISSION	59,004	39,060	-	-	-	39,060	19,944	66%
Total 691 HISTORICAL COMMISSION	1,000	-	-	-	-	-	1,000	0%
Total 692 MEMORIAL DAY	6,500	1,449	-	-	-	1,449	5,051	22%
Total 693 CHIEF WILLS FESTIVAL	5,000	-	-	-	-	-	5,000	0%

Total 710 DEBT SERVICE	3,859,476	855,825	-	-	-	855,825	3,003,651	22%
Total 820 STATE ASSESSMENTS & CHARGES	364,769	90,461	-	-	-	90,461	274,308	25%
Total 910 COMPENSATION RESERVE	40,000	5,000	-	-	-	5,000	35,000	13%
Total 911 RETIREMENT	2,149,917	2,149,917	-	-	-	2,149,917	-	100%
Total 913 UNEMPLOYMENT	15,000	-	-	-	-	-	15,000	0%
Total 914 HEALTH INSURANCE	1,496,402	272,906	-	-	-	272,906	1,223,496	18%
Total 915 GROUP INSURANCE	2,450	363	-	-	-	363	2,087	15%
Total 916 MEDICARE/DEP TAX	161,804	23,555	-	-	-	23,555	138,249	15%
Total 945 LIABILITY INSURANCE	393,200	482,556	-	-	-	482,556	(89,356)	123%
Total 962 TRANSFERS TO OTHER FUNDS	1,065,000	1,065,000	-	-	-	1,065,000	-	100%
Total GENERAL FUND	\$ 51,731,706	\$12,367,809	\$ -	\$ -	\$ -	\$ 12,367,809	\$ 39,363,897	23.9%
Total CPA	\$ 186,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,250	0.0%
Total WATER ENTERPRISE FUND	\$ 337,215	\$ 39,357	\$ -	\$ -	\$ -	\$ 39,357	\$ 297,858	11.7%
Total SESD ENTERPRISE FUND	\$ 115,454	\$ 27,600	\$ -	\$ -	\$ -	\$ 27,600	\$ 87,854	23.9%

Town of Middleton, MA
Fiscal Year 2026 General Fund Warrant Articles Expenditures (unaudited)

<u>STM/ATM</u>	<u>Fiscal Year</u>	<u>Article #</u>	<u>Account Name</u>	<u>Original</u>	<u>Available</u>	<u>YTD Expended</u>	<u>Available Balance</u>
				<u>Appropriation</u>	<u>Balance at 7/1/25</u>		<u>at 9/30/25</u>
ATM	2017	17	REMEDIAE NATSUE WAY	165,000	25,315	980	24,335
ATM	2019	25	BYLAW CONSULTANT	50,000	45,000	-	45,000
STM	2020	9	40 SCHOOL STREET ENVIRONMENTAL TESTING	10,000	1,100	-	1,100
ATM	2021	10	FIBER OPTIC NETWORK	100,000	850	-	850
STM	2022	7	ADDITIONAL FUNDS FOR FIRE PUMPER	40,000	40,000	-	40,000
ATM	2022	19	TOWN-WIDE HANDICAP IMPROVEMENTS	10,000	5,337	-	5,337
STM	2023	7	REDEVELOPMENT OF 49 S MAIN ST TOWN EXPENSES	50,000	45,500	-	45,500
ATM	2023	18	FIRE ALARM MATERIALS	15,000	3,026	-	3,026
ATM	2023	18	RADIO EQUIPMENT	72,800	1,306	-	1,306
ATM	2023	18	REPLACE HOWE MANNIGN SECURITY	50,000	1,754	-	1,754
ATM	2024	15	SERVER UPGRADES	30,000	17,120	6,356	10,763
ATM	2024	15	REPLACE AMBULANCE 2	520,000	520,000	-	520,000
ATM	2024	15	FIREFIGHTER PPE	84,500	32,653	2,145	30,508
ATM	2024	15	AFE GRANT TOWN MATCH	27,000	22,669	-	22,669
ATM	2024	15	DIGITIZE FIRE DOCUMENTS	23,000	23,000	-	23,000
ATM	2024	15	NEW FF TRAINING	15,500	8,884	-	8,884
ATM	2024	15	DIGITIZE FILES BOH & CONSERVATION	97,820	36,868	-	36,868
ATM	2024	15	REPLACE RETAINING WALL AT COA	250,000	50,000	-	50,000
ATM	2024	16	MUNICIPAL PROPERTY ASSESSMENTS/STUDIES	50,000	31,200	-	31,200
STM	2024		OPIOID MITIGATION FUNDS (FY23 CLOSE OUT)	40,552	38,491	439	38,053
ATM	2025	15	NATUSE WAY PHASE 2	483,040	483,040	-	483,040
ATM	2025	15	IT & CYBERSECURITY INFRASTRUCTURE	27,157	5,621	-	5,621
ATM	2025	15	PHONE SYSTEM UPGRADE	26,466	6,879	418	6,461
Tc ATM	2025	15	EVIDENCE ROOM AUDIT/UPGRADES	50,000	45,313	-	45,313
ATM	2025	15	FIRE TRAINING COSTS	19,500	19,500	-	19,500
ATM	2025	15	RADIO REPLACEMENTS	15,200	15,200	-	15,200
ATM	2025	15	KEYSECURE6 SYSTEM	9,000	9,000	-	9,000
ATM	2025	15	IPADS & MOUNTING DEVICES	13,100	10,992	-	10,992
ATM	2025	15	REPLACE CAR 1	93,200	93,200	53,969	39,231
ATM	2025	15	REFURBISH/REPAIR LADDER 1	59,900	59,900	-	59,900
ATM	2025	15	UPGRADE FM PARKING LOT	100,000	41,673	-	41,673
ATM	2025	15	ADDITIONAL CHAPTER 90 FUNDS	150,000	150,000	46,326	103,674
ATM	2025	15	PFAS REMEDIATION	50,000	50,000	-	50,000
ATM	2025	15	STORMWATER COMPLIANCE	50,000	50,000	-	50,000
ATM	2025	15	REPLACE TRUCK #1	61,000	61,000	-	61,000
ATM	2026	16	DISPOSITION OF TOWN PROPERTIES	75,000	75,000	-	75,000
ATM	2026	16	LIBRARY SERVER UPGRADE	6,000	6,000	-	6,000
ATM	2026	16	LIBRARY NETWORK UPGRADES	25,000	25,000	-	25,000
ATM	2026	16	ENDPOINT REFRESH	18,000	18,000	-	18,000
ATM	2026	16	IT & CYBERSECURITY INFRASTRUCTURE	30,103	30,103	-	30,103
ATM	2026	16	AFG GRANT - TOWN MATCH	105,279	105,279	-	105,279
ATM	2026	16	PURCHASE UTILITY TERRAIN VEHICLE	58,545	58,545	-	58,545
ATM	2026	16	MOBILE RADIOS PHASE 2	24,055	24,055	-	24,055
ATM	2026	16	PURCHASE FORESTRY EQUIPMENT	6,000	6,000	983	5,017
ATM	2026	16	BUILDING INSPECTOR VEHICLE REPLACEMENT	50,000	50,000	48,068	1,932
ATM	2026	16	ELA CURRICULUM	235,000	235,000	-	235,000
ATM	2026	16	REPLACE LOADER	267,000	267,000	242,000	25,000
ATM	2026	16	TIP TOWN MATCH	150,000	150,000	-	150,000
ATM	2026	18	3A LITIGATION	25,000	25,000	-	25,000

Town of Middleton, MA
Fiscal Year 2026 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 7/1/2025</u>	<u>YTD Expended</u>	<u>Available Balance at 9/30/2025</u>
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	MUNICIPAL COMPELX TOWN COMMONS	300,000	300,000	-	300,000
CAP PROJ	2022	19	REPLACE ENGINE 1	710,000	710,000	-	710,000
CAP PROJ	2022	22	MUNICIPAL COMPLEX	61,762,260	21,343,126	4,933,157	16,409,968
CPA	2023	11	RESTORE HISTORIC MONUMENT	25,000	11,830	-	11,830
CPA	2024	8	RESTORE HISTORIC MONUMENT	25,000	25,000	-	25,000
CPA	2024	8	ADDITIONAL RAIL TRAIL FUNDS	50,000	2,402	-	2,402
CPA	2024	8	MUNICIPAL COMPELX TOWN COMMONS	200,000	200,000	-	200,000
WATER	2024	15	WATER MAIN LOOP - LIBERTY ST	500,000	177,227	103,893	73,334
WATER	2024	15	WATER MAIN LOOP - ESSEX TO DEBUSH	500,000	146,378	115,385	30,993
CPA	2025	9	FLINT PUBLIC LIBRARY REPAIRS	60,000	52,200	-	52,200
CPA	2026	10	DIGITIZE HISTORIC RECORDS - ASSESSORS	26,260	26,260	-	26,260
CPA	2026	10	DIGITIZE HISTORIC RECORDS - PLANNING/ZBA	55,000	55,000	-	55,000
CPA	2026	10	OPEN SPACE & RECREATION PLAN	55,000	55,000	-	55,000
CPA	2026	10	RAIL TRAIL IMPROVEMENTS	25,000	25,000	-	25,000
CPA	2026	10	TIME CAPSULE	7,000	7,000	-	7,000
CPA	2026	10	BART BROWN MEMORIAL TRAILS	10,000	10,000	-	10,000

Town of Middleton, MA
Fiscal Year 2026 Encumbrances (unaudited)

<u>Fund</u>	<u>Department</u>	<u>Account Name</u>	<u>Approved</u>	<u>YTD Expended</u>	<u>Balance at 9/30/25</u>
General	Treasurer	Contractual Services	\$ 43.50	44	-
General	Treasurer	Tax Title	\$ 395.00	395	-
General	IT	Telephone	\$ 1,106.61	1,107	-
General	IT	Internet	\$ 299.00	299	-
General	IT	Contractual Services	\$ 1,438.15	1,438	-
General	Town Clerk	Capital	\$ 21,024.55	21,025	-
General	Town Clerk	Office Supplies	\$ 6,975.45	6,975	-
General	Town Buildings	DPW Building Gas/Propane	\$ 121.06	121	-
General	Town Buildings	Water Memorial Hall	\$ 77.98	78	-
General	Town Buildings	Water Old Town Hall	\$ 57.09	57	-
General	Town Buildings	Other Supplies	\$ 38.00	38	-
General	Police	Electricity/Water	\$ 116.73	117	-
General	Police	Cruiser Maintenance	\$ 7.00	7	-
General	Police	Patrol Supplies	\$ 1,199.98	1,200	-
General	Fire	Maintenance Fire Alarm	\$ 2,183.00	2,183	-
General	Fire	Radio Maintenance	\$ 4,680.00	4,680	-
General	Fire	Office Supplies	\$ 6.00	6	-
General	DPW	Cemetery Electric	\$ 110.77	111	-
General	DPW	Office Supplies	\$ 246.36	246	-
General	DPW	Landscaping	\$ 143.25	143	-
General	DPW	Roadway Mach. Maint	\$ 42.71	43	-
General	Transfer Station	Contractual Services	\$ 17,480.33	17,480	-
General	Transfer Station	Landfill Well Monitoring	\$ 552.00	552	-
General	Total 314 MASCONOMET	Landfill Cap Maint.	\$ 10,000.00	10,000	-
General	Transfer Station	Recycling Area Maint.	\$ 13,664.04	13,664	-
General	COA	Other Supplies	\$ 237.71	238	-
General	Garden Club	Garden Club	\$ 97.37	97	-
General	Library	Heating Fuel	\$ 49.98	50	-
General	Library	Office Supplies	\$ 115.14	115	-
General	Library	Building Maintenance	\$ 187.18	187	-
General	Library	Books	\$ 38.94	39	-
General	Recreation	Outdoor Event	\$ 250.00	250	-
General	Recreation	Other Supplies	\$ 602.00	602	-
General	Unclassified	Unemployment	\$ 274.82	275	-
General	Unclassified	Insurance	\$ 324.00	324	-
General	School	Salaries & Wages	\$ 664,672.34	663,213	1,459
General	School	Supplies	\$ 56,218.23	39,399	16,819
Water E.F	Water E.F.	Consulting Services	\$ 7,200.00	7,200	-
			<u>\$ 812,276.27</u>	<u>\$ 793,997.93</u>	<u>\$ 18,278.34</u>

Town of Middleton, MA
Fiscal Year 2026 Revenues (unaudited)

For the Period Ended GENERAL FUND	BUDGET	9/30/2025 Quarter 1	12/31/2025 Quarter 2	3/31/2026 Quarter 3	6/30/2026 Quarter 4	Total YTD REVENUE	(UNDER)/OVER BUDGET	% RECEIVED
PERSONAL PROPERTY TAXES *	N/A	\$ 262,444	\$ -	\$ -	\$ -	\$ 262,444	N/A	100.0%
REAL ESTATE**	42,129,384	10,193,057	-	-	-	10,193,057	(31,936,327)	24.2%
TAX LIEN/TITLE/FORECLOSURE	N/A	318	-	-	-	318	N/A	N/A
MOTOR VEHICLE EXCISE	2,225,000	139,158	-	-	-	139,158	(2,085,842)	6.3%
OTHER EXCISE - ROOM	225,000	75,279	-	-	-	75,279	(149,721)	33.5%
OTHER EXCISE - MEALS	325,000	96,064	-	-	-	96,064	(228,936)	29.6%
PENALTIES AND INTEREST ON TAXES	100,000	28,995	-	-	-	28,995	(71,005)	29.0%
PILOT	140,000	-	-	-	-	-	(140,000)	0.0%
PILOT - MELD	260,000	-	-	-	-	-	(260,000)	0.0%
CHARGES FOR SERVICES - SOLID WASTE FEES	317,500	204,190	-	-	-	204,190	(113,310)	64.3%
FEES	141,000	37,241	-	-	-	37,241	(103,759)	26.4%
DEPARTMENTAL REVENUES - CEMETERIES	40,000	10,800	-	-	-	10,800	(29,200)	27.0%
OTHER DEPARTMENTAL REVENUE	123,500	71,009	-	-	-	71,009	(52,491)	57.5%
BUILDING PERMITS	325,000	59,276	-	-	-	59,276	(265,724)	18.2%
OTHER LICENSES AND PERMITS	151,000	7,294	-	-	-	7,294	(143,706)	4.8%
FINES AND FORFEITS	10,000	4,545	-	-	-	4,545	(5,455)	45.5%
INVESTMENT INCOME	190,000	302,688	-	-	-	302,688	112,688	159.3%
MEDICAID REIMBURSEMENT	17,000	-	-	-	-	-	(17,000)	0.0%
STATE AID	2,839,546	710,749	-	-	-	710,749	(2,128,797)	25.0%
TRANSFERS IN	1,081,931	977,803	-	-	-	977,803	(104,128)	90.4%
MISC NON RECURRING	-	10,000	-	-	-	10,000	10,000	100.0%
Total GENERAL FUND	\$ 50,640,861	\$ 13,190,910	\$ -	\$ -	\$ -	\$ 13,190,910	\$ (37,712,713)	26.0%
Total CPA	\$ 371,500	\$ 91,124	\$ -	\$ -	\$ -	\$ 91,124	\$ (280,376)	24.5%
Total WATER FUND	\$ 337,215	\$ 20,243	\$ -	\$ -	\$ -	\$ 20,243	\$ (316,972)	6.0%
Total SESD ENTERPRISE FUND	\$ 115,454	\$ 318	\$ -	\$ -	\$ -	\$ 318	\$ (115,136)	0.3%

* Indicates budgeted figures not available.

** Net of Overlay raised on recap

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

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

Town of Middleton, MA Revolving Funds (unaudited)				
	Fund Balance as of 7/1/2025	Revenue as of 9/30/25	Expenditures as of 9/30/2025	Fund Balance as of 9/30/2025
RECREATION REVOLVING	\$ 15,226	\$ -	\$ -	\$ 15,226
COA TRIP FUND	3,940	-	(1,245)	2,696
STORMWATER MANAGEMENT	8,550	200	-	8,750

Town of Middleton, MA
Appropriation Funds (unaudited)

	Fund Balance as of 9/30/25	Revenue as of 9/30/25
AMBULANCE FUND	\$ 946,988	\$ 198,771
PEG	384,239	56,533
SPED RESERVE FUND*	173,726	3,073
OPEB*	3,199,378	80,286
STABILIZATION*	2,755,476	48,573
CAPITAL STABILIZATION*	1,003,773	17,349
SPED STABILIZATION*	365,892	6,515
RETIREMENT STABILIZATION*	716,929	12,608
SIDEWALK/PEDESTRIAN STABILIZATION*	166,174	2,929
FACILITIES COMPLEX STABILIZATION*	1,000,158	18,210

* Revenue amount indicates interest only.

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

TOWN SPECIAL REVENUE FUNDS	Fund Balance as of 7/1/2025	Revenue as of 9/30/2025	Expenditures as of 9/30/2025	Fund Balance as of 9/30/2025
INSURANCE DEPOSITS FOR REPAIR	\$ (39,342)	\$ 3,124	\$ (10,590)	\$ (46,809)
COA GIFT/DONATIONS	45,088	1,489	-	46,577
COA BIO LABS GRANT	-	-	-	-
MGL CH53G CONSULT FEES	3,541	51	-	3,592
300TH ANNIVERSARY CELEBRATION	-	15,105	-	15,105
CONSERVATION FEES	12,725	-	(226)	12,498
CEMETERY SALE OF LOTS AND GRAVES	131,008	-	-	131,008
DRUG FORFEITURE	4,331	-	-	4,331
TOWN CLERK ADDITIONAL POLLING HOURS	10,757	-	-	10,757
COMPLETE STREETS GRANT (BOSTON ST)	(55,252)	55,252	-	-
COUNCIL ON AGING CULTURAL COUNCIL GRANT	-	-	-	-
COMMUNITY PLANNING GRANT	(32,000)	30,000	-	(2,000)
DPH PUBLIC HEALTH GRANT	(50,000)	218,168	(45,375)	122,793
OPIOID SETTLEMENT FUNDS	50,918	18,478	-	69,396
LIBRARY DONATIONS	43,834	27	-	43,861
COMMUNITY PRESERVATION ACT	1,096,323	91,890	(811)	1,187,402
AFFORDABLE HOUSING FUND	306,666	4,853	-	311,519
FEDERAL HOUSING PARTNERSHIP	32,715	-	-	32,715
LOCAL CULTURAL COUNCIL	3,626	2	(3,288)	341
TITLE V	48,427	-	(1,000)	47,427
CHAPTER 90 (STATE FUNDED STREET PAVING)	51,049	-	(440,232)	(389,183)
MUNICIPAL RECYCLING PROGRAM	2,343	-	-	2,343
COA FORMULA GRANT	Total 314 MASCON	-	(6,967)	#VALUE!
COA TITLE III GRANT	(37)	7,229	(4,871)	2,322
BAN/BOND PREMIUMS RESERVED	19,366	-	-	19,366
LIBRARY INCENTIVE (STATE FUNDS)	130,792	-	-	130,792
F.D. SAFETY EQUIPMENT GRANTS	(293)	19,116	(3,865)	14,958
LAW ENFORCEMENT EQUIPMENT GRANT	20,851	-	(160)	20,691
RUBCKINUK LAND	22,544	-	-	22,544
MIDDLETON FOOD PANTRY DONATIONS	242,623	2,373	(10,381)	234,615
TRANSPORTATION NETWORK FUNDS	15,677	-	-	15,677
COMMUNITY COMPACT GRANTS (ALL)	74,543	-	(74,543)	-
WETLANDS DONATIONS	10,780	-	-	10,780
EAST-MEADOW LANES - TRAILS	5,000	-	-	5,000
VETERANS GIFTS/DONATIONS	18,702	-	(400)	18,302
MAPC COVID-19 AID	13,295	-	-	13,295
MED PROJECT - POLICE	3,900	-	-	3,900
COA COVID DONATION	9,188	-	-	9,188
ASSISTANCE TO FIRE FIGHTER GRANT	(3,000)	-	-	(3,000)
TOWN COMMON - ARPA STATE EARMARK	200,000	-	-	200,000
VETERAN COLA CH 42 ACTS 2022	1,422	-	-	1,422
STATE EARMARKS	45,572	-	-	45,572

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

SCHOOL SPECIAL REVENUE FUNDS	Fund Balance as of 7/1/2025	Revenue as of 9/30/2025	Expenditures as of 9/30/2025	Fund Balance as of 9/30/2025
AFTER SCHOOL ENRICHMENT	\$ 33,116	\$ -	\$ -	\$ 33,116
SCHOOL RENTAL REVOLVING	1,362	215	-	1,577
HOWE MANNING CHILDCARE (ASDC)	78,739	39,592	(22,425)	95,905
PRESCHOOL REVOLVING	132,791	67,127	(2,531)	197,387
SCHOOL CAFETERIA	200,289	7,038	(28,153)	179,174
SPED TUITION	142,324	-	-	142,324
HOWE MANNING MUSIC	21,745	-	-	21,745
SUMMER PROGRAMS	(9,791)	-	(49,168)	(58,960)
NATURE'S CLASSROOM	990	4,503	(6,392)	(899)
PARENT UNIVERSITY	6,661	-	-	6,661
TITLE 1 LOW INCOME	1,419	-	-	1,419
TITLE IVA	1,228	-	-	1,228
EDUCATOR QUALITY	54	-	-	54
CH 188 EARLY CHILDHOOD GRANT	0	-	-	0
PL 94-142 SPECIAL EDUCATION GRANT	-	-	(5,080)	(5,080)
CIRCUIT BREAKER GRANT	1,248	47,868	(70,257)	(21,141)
ADDITIONAL CH.70 PANDEMIC RELIEF	42,588	-	(11,687)	30,901
HOWE-MANNING GIFTS	20,817	500	(1,995)	19,322
FULLER MEADOW GIFTS	43,766	-	(2,558)	41,208
ESSER 111 GRANT	68,508	-	(68,508)	-

Town of Middleton, MA
Trust Funds (unaudited)

TRUST FUNDS	Fund Balance as of 7/1/2025	Revenue as of 9/30/2025	Expenditures as of 9/30/2025	Fund Balance as of 9/30/2025
MANSFIELD FUND (SPENDABLE)	271,778	16	-	271,794
MANSFIELD FUND (NONSPENDABLE)	370,867	-	-	370,867
FANNIE ETTER SCHOLARSHIP	60,998	1,282	-	62,280
DAVID CUMMINGS TRUST (SPENDABLE)	98,033	2,193	-	100,226
DAVID CUMMINGS TRUST (NONSPENDABLE)	6,473	-	-	6,473
ALMIRA RICHARDSON SCHOLARSHIP	209	0	-	209
ALMIRA RICHARDSON SCHOLARSHIP (NONSPENDABLE)	5,000	-	-	5,000
SCHOLARSHIP FUND	22,138	183	-	22,321
CEMETERY PERPETUAL CARE	60,602	5,766	-	66,368
SENIOR TAX RELIEF	29,000	165	-	29,165
CEMETERY PERPETUAL CARE (NONSPENDABLE)	214,648	-	-	214,648
LAND CONSERVATION	3,019,092	180,286	-	3,199,378