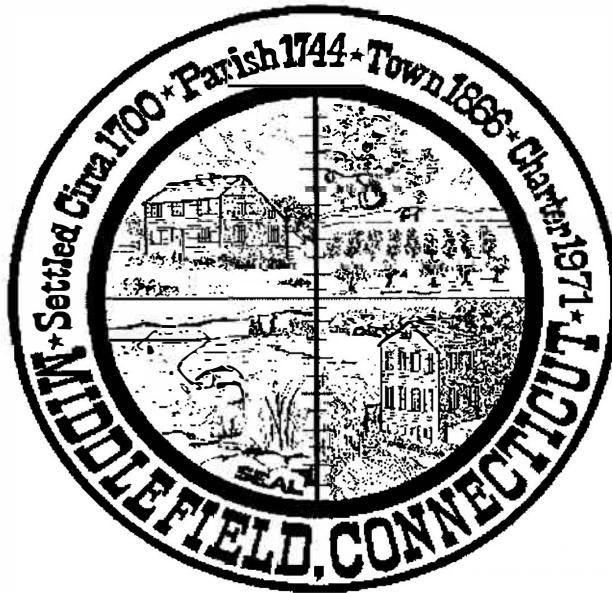


TOWN OF MIDDLEFIELD

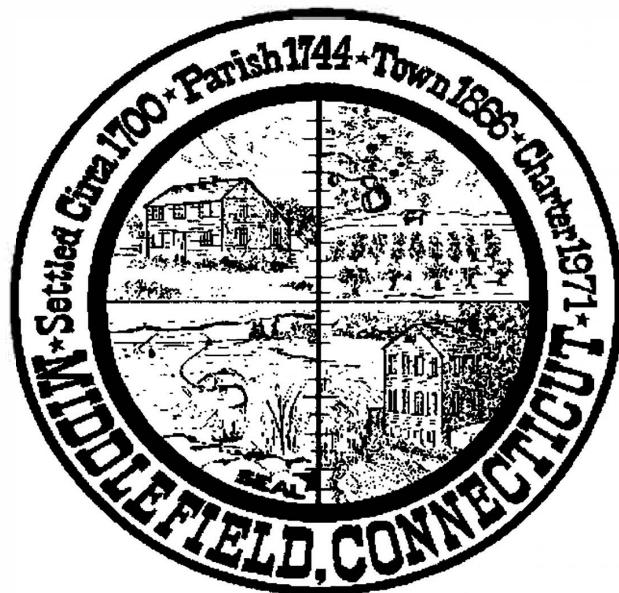
2024-2025 ANNUAL BUDGET



Adopted Town Budget
May 13, 2024

Board of Finance May 16, 2024
Approved Mill Rate 28.06

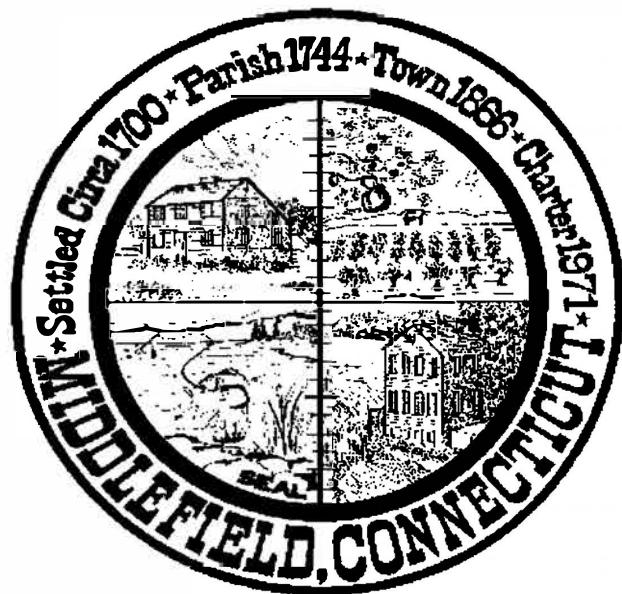
TABLE OF CONTENTS



TOWN OF MIDDLEFIELD
2024 - 2025 BUDGET
TABLE OF CONTENTS

	<u>Page</u>		<u>Page</u>
SUMMARY:			
Mill Rate Computation & Budget Recap	1	Mill Rate Proposals	4
Mill Rate & Homeowner Impact	2	Grand List Comparison	5
Budgeted Expenditure Comparison	3		
RECEIPTS:			
Property Taxes	6	Transfers from Other Funds	7
State of Connecticut	6	Revenue from Use of Money	7
Charges for Services	6	Other Financing Sources	7
Other Revenues	7		
EXPENDITURES:			
Selectman's Office	8	Park & Recreation	12
Professional Services	8	Animal Control	12
Municipal Insurances	8	Police Department	12
General & Central Services	9	Fire Department	13
Employee Benefits	9	Fire Marshal	13
Town Clerk	9	Emergency Management	13
Tax Collector	10	Boards & Commissions	14
Treasurer	10	Sewer System Services	14
Registrars of Voters	10	Other Town Funds	14
Land Use & Health	10	Reserves for Contingencies	14
Assessor's Office	11	Debt Service	15
Senior / Social Services	11	Outside Agencies	15
Public Works	11	Education	15
CAPITAL NONRECURRING FUND :			
Revenues	16	Appropriations	17-21

BUDGET SUMMARY



TOWN OF MIDDLEFIELD
2024-2025
BUDGET

Page 1

Mill Rate Computation

October 2023 Grand List	\$ 547,934,678
Exemptions	\$ 19,417,140
Net Taxable Grand List	\$ 528,517,538
Estimated Collection Rate	<u>100.00%</u>
Effective Taxable Grand List	\$528,517,538 (2)
Total required revenue from taxation	\$14,878,045
Add: Adjustment for tax abatements for First Responders/Elderly citizens	\$90,000
Less: Motor Vehicle Supplemental tax revenue adjustment	(\$138,000)
Adjusted Total Taxes Billed, Excluding Motor Vehicle Supplement	\$14,830,045 (1)
Mill Rate (1 divided by 2)	28.06

Budget Recap

	<u>School District</u>	<u>Town Expense</u>	<u>Debt Service</u>	<u>Capital Fund</u>	<u>Total Budget</u>
Appropriations	\$13,498,799	\$4,210,607	\$50,736	\$1,223,292	\$18,983,434
Other Revenues	\$2,100,359	\$2,005,029	\$0	\$0	\$4,105,388
Adjusted Total Taxes Billed	\$11,398,440	\$2,205,577	\$50,736	\$1,223,292	\$14,878,045
Percentage of Budget	76.6%	14.8%	0.3%	8.2%	100%
Mills	21.50	4.16	0.10	2.31	28.06

TOWN OF MIDDLEFIELD
2024-2025
BUDGET

Page 2

Budgeted Expenditure Comparison

		ANNUAL BUDGET		\$ Change	% Change
		FY 2024/2025	FY 2023/2024		
Municipal Operations:					
Town Expense		\$3,442,604	\$3,328,166	\$114,438	3.4%
Debt Service		\$50,736	\$50,736	\$0	0.0%
Capital Fund		\$1,223,292	\$927,917	\$295,375	31.8%
Total Municipal Operations		\$4,716,632	\$4,306,819	\$409,813	9.5%
Outside Agencies:					
Levi Coe Library		\$360,343	\$336,534	\$23,809	7.1%
DMIAAB		\$205,775	\$183,447	\$22,328	12.2%
DMYFS		\$68,500	\$30,500	\$38,000	124.6%
Other		\$133,384	\$111,434	\$21,950	19.7%
Total Outside Agencies		\$768,003	\$661,915	\$106,088	16.0%
School District		\$13,498,799	\$13,488,045	\$10,754	0.1%
Total Town Expenditures		\$18,983,434	\$18,456,779	\$526,655	2.9%

TOWN OF MIDDLEFIELD
2024-2025
BUDGET

Mill Rate History

	<u>School District</u>	<u>Town Expense</u>	<u>Debt Service</u>	<u>Capital Fund</u>	<u>Mill Rate</u>
Proposed 2024-2025	21.50	4.16	0.10	2.31	28.06
2023-2024	21.90	4.48	0.10	1.76	28.24
2022-2023	21.79	4.13	0.1	1.54	27.56
2021-2022	23.41	5.95	0.29	2.16	31.82
2020-2021	23.23	6.15	0.78	2.07	32.23
2019-2020	23.59	6.39	0.70	1.79	32.47
2018-2019	25.46	6.65	0.71	1.67	34.49
2017-2018	25.52	6.83	0.74	1.87	34.96
2016-2017	24.30	6.29	0.68	1.57	32.84
2015-2016	24.79	6.50	0.71	1.67	33.67
2014-2015	25.21	6.23	0.72	1.76	33.92
2013-2014	24.46	6.70	0.74	1.34	33.24

Average Homeowner's Tax Burden

	<u>Average Assessment</u>	<u>Mill Rate</u>	<u>Tax Burden</u>	<u>School Portion</u>	<u>Town Portion</u>
Proposed 2024-2025	\$201,668	28.06	\$5,659	\$4,335	\$1,323
2023-2024	\$201,668	28.24	\$5,694	\$4,416	\$1,278
2022-2023	\$201,688	27.56	\$5,559	\$4,288	\$1,271
2021-2022	\$161,341	31.82	\$5,134	\$3,777	\$1,357
2020-2021	\$161,341	32.23	\$5,200	\$3,748	\$1,452
2019-2020	\$161,341	32.47	\$5,239	\$3,806	\$1,433
2018-2019	\$161,341	34.49	\$5,565	\$4,108	\$1,457
2017-2018	\$161,341	34.96	\$5,641	\$4,116	\$1,524
2016-2017	\$165,350	32.84	\$5,430	\$4,018	\$1,412
2015-2016	\$165,350	33.67	\$5,567	\$4,098	\$1,469
2014-2015	\$165,350	33.92	\$5,609	\$4,169	\$1,440
2013-2014	\$165,350	33.24	\$5,497	\$4,044	\$1,453

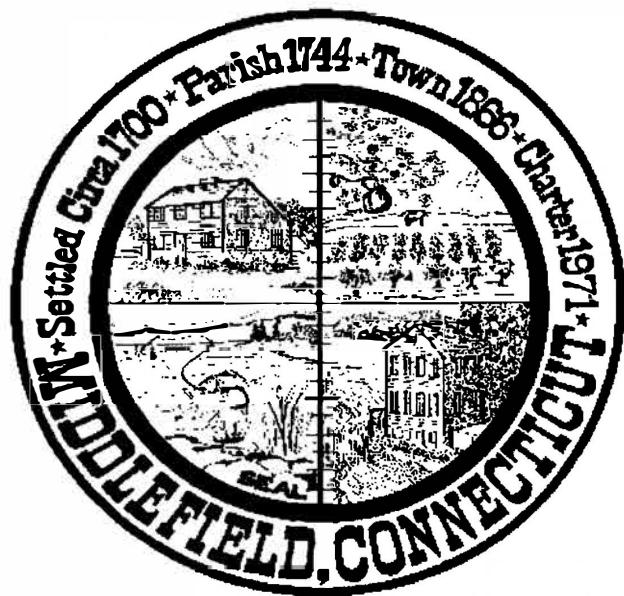
2024-2025
MILL RATE PROPOSALS

	SELECTMAN <u>PROPOSAL</u>	BOARD OF FINANCE <u>PROPOSAL</u> <u>MAY 13, 2024</u>	BOARD OF FINANCE <u>ADOPTED</u> <u>MAY 16, 2024</u>
Estimated Taxable Grand List	\$528,517,538	\$528,517,538	\$528,517,538
Estimated Collection Rate %	<u>99.50</u>	<u>100.00</u>	<u>100.00</u>
Effective Grand List	\$525,874,950	\$528,517,538	\$528,517,538
Adjusted Total Taxes Billed	\$14,833,458	\$14,830,045	\$14,830,045
Mill Rate	28.21	28.06	28.06

GRAND LIST COMPARISON

	October 1, 2022				October 1, 2023		
	Grand List After	October 1, 2023	Dollar	Percent	Grand List After	Percent	
	<u>BAA Changes</u>	<u>Grand List</u>	<u>Change</u>	<u>Change</u>	<u>BAA Changes</u>	<u>Change</u>	
<u>Gross Grand List:</u>							
Real Estate	\$462,605,900	\$433,909,200	(\$28,696,700)	-6.20%	\$433,909,200	-6.20%	
Personal Property	\$55,974,010	\$60,652,808	\$4,678,798	8.36%	\$60,652,808	8.36%	
Motor Vehicle	\$56,932,060	\$53,372,670	(\$3,559,390)	-6.25%	\$53,372,670	-6.25%	
Total Gross Grand List	\$575,511,970	\$547,934,678	(\$27,577,292)	-4.79%	\$547,934,678	-4.79%	
<u>Exemptions:</u>							
Real Estate	\$31,530,300	\$935,000	(\$30,595,300)	-97.03%	\$935,000	-97.03%	
Personal Property	\$15,909,878	\$18,335,170	\$2,425,292	15.24%	\$18,335,170	15.24%	
Motor Vehicle	\$207,030	\$146,970	(\$60,060)	-29.01%	\$146,970	-29.01%	
Total Exemptions	\$47,647,208	\$19,417,140	(\$28,230,068)	-59.25%	\$19,417,140	-59.25%	
<u>Taxable Grand List</u>							
Real Estate & Personal Property	\$431,075,600	\$432,974,200	\$1,898,600	0.44%	\$432,974,200	0.44%	
Personal Property	\$40,064,132	\$42,317,638	\$2,253,506	5.62%	\$42,317,638	5.62%	
Motor Vehicles	\$56,725,030	\$53,225,700	(\$3,499,330)	-6.17%	\$53,225,700	-6.17%	
Total Taxable Grand List	\$527,864,762	\$528,517,538	\$652,776	0.12%	\$528,517,538	0.12%	

GENERAL FUND



**TOWN OF MIDDLEFIELD
2024-2025
BUDGET
GENERAL FUND - REVENUES**

<u>REVENUE SOURCES:</u>		2022/2023		2023-2024		2024-2025		2024-2025	
		ACTUAL REVENUES	BUDGETED REVENUE	EXPECTED REVENUES	BUDGETED REVENUES	PERCENT CHANGE	\$ CHANGE	ADOPTED REVENUES	
4000	<u>PROPERTY TAX COLLECTIONS TOTAL</u>	14,439,721	14,866,263	15,000,000	14,878,045	0.08%	11,782	14,878,045	
	<u>05 - STATE OF CONNECTICUT</u>								
4102	PILOT: STATE OWNED PROPERTY	0	0	0	0		0	0	0
4103	PEQUOT-MOHEGAN GRANT	5,616	5,616	5,616	5,616	0.0%	0	5,616	5,616
4104	MRSF MOTOR VEHICLE TAX GRANT		0	0	0		0		0
4104	MUNICIPAL REVENUE SHARE GRANT	88,317	0	108,810					
4106	MUNICIPAL PROJECTS GRANT	248,652	248,652	248,652	248,652	0.0%	0	248,652	248,652
4108	MUNICIPAL STABILIZATION GRANT	14,971	14,971	14,971	14,971	0.0%	0	14,971	14,971
4110	PILOT: VETERANS TAX RELIEF	3,473	3,473	3,050	3,000	-13.6%	(473)	3,000	3,000
4111	PILOT: DISABLED PROGRAM	372	372	476	400	7.5%	28	400	400
4114	JUDICIAL FINES	1,485	1,000	1,152	1,200	20.0%	200	1,200	1,200
4117	DUI GRANT	0	0	0	0		0	0	0
4118	SENIOR / DISABLED BUS SERVICE	0	0	0	0		0	0	0
4120	OTHER REVENUE	26,988	5,000	4,912	9,824	96.5%	4,824	9,824	9,824
4121	PILOT-NEW TIERED REIMBURSEMENT	8,022	8,416	9,047	9,270	10.1%	854	9,270	9,270
4200	EDUCATION COST SHARING GRANT	1,888,165	1,959,060	1,958,902	2,100,359	7.2%	141,299	2,100,359	2,100,359
	<u>STATE OF CONNECTICUT TOTAL</u>	2,286,061	2,246,560	2,355,588	2,393,292	6.5%	146,732	2,393,292	
	<u>20 - CHARGES FOR SERVICES</u>								
4400	LICENSES & PERMITS	2,016	2,700	2,040	2,500	-7.4%	(200)	2,500	2,500
4401	LAND USE DEPARTMENT	95,213	60,000	65,000	70,000	16.7%	10,000	70,000	70,000
4403	TOWN CLERK	77,430	85,000	85,000	85,000	0.0%	0	85,000	85,000
4406	POLICE DEPARTMENT SERVICES	0	0	0	0		0	0	0
4409	FIRE DEPARTMENT SERVICES	2,981	2,000	0	1,000	-50.0%	(1,000)	1,000	1,000
4410	FIRE MARSHAL FEES	120	0	0	0		0	0	0
4411	HEALTH DEPARTMENT	6,839	400	440	400	0.0%	0	400	400
4420	DOG LICENSES & FEES	1,220	3,500	2,793	3,500	0.0%	0	3,500	3,500
4425	BEACH PASSES	2,075	1,500	2,000	1,989	32.6%	489	1,989	1,989
4429	MISCELLANEOUS	810	1,000	11,835	1,000	0.0%	0	1,000	1,000
	<u>CHARGES FOR SERVICES TOTAL</u>	188,704	156,100	169,108	165,389	6.0%	9,289	165,389	

TOWN OF MIDDLEFIELD
2024-2025
BUDGET
GENERAL FUND - REVENUES

<u>REVENUE SOURCES:</u>	2022/2023		2023-2024		2024-2025		2024-2025
	ACTUAL REVENUES		BUDGETED REVENUE	EXPECTED REVENUES	BUDGETED REVENUES	PERCENT CHANGE	\$ CHANGE
<u>25 - OTHER REVENUES</u>							
4500 MIDDLEFIELD HOUSING AUTHORITY	22,825		16,000	25,795	25,000	56.3%	9,000
4501 JOSEPH E. COE TRUST FUND	9,774		9,440	9,440	9,775	3.5%	335
4505 SALE OF PROPERTY & EQUIPMENT	3,203		5,000	20,000	5,000	0.0%	0
4507 TELEPHONE ACCESS LINE TAX	7,922		7,922	7,922	7,922	0.0%	0
4511 RENTALS OF TOWN PROPERTY	68,091		15,000	30,956	1,102	-92.7%	(13,898)
4529 MISCELLANEOUS	19,280		15,000	15,000	15,000	0.0%	0
OTHER REVENUES TOTAL	131,095		68,362	109,113	63,799	-6.7%	(4,563)
<u>27 - TRANSFERS FROM OTHER FUNDS</u>							
4534 PARK & REC. (SUMMER CAMP PAYROLL EXPS.)	48,449		44,744	36,090	62,186	39.0%	17,442
4535 OLD INDIAN TRAIL FUND	0		2,500	2,500	2,500	0.0%	0
4538 WPCA - ROUTE 66 SEWER SYSTEM	0		750	750	750	0.0%	0
4539 WPCA - LAKE BESECK SEWER SYSTEM	0		1,500	1,500	2,200	46.7%	700
4540 OTHER	0		0	0	0	0	0
TRANSFERS FROM OTHER FUNDS TOTAL	48,449		49,494	40,840	67,636	36.7%	18,142
4600 <u>30 - REVENUE FROM USE OF MONEY</u>					67,636	36.7%	18,142
<u>35 - OTHER FINANCING SOURCES</u>							
4700 FUND BALANCE	117,889		850,000	0	947,272	N/A	97,272
TBD USE OF CELL TOWER FUND BALANCE	0		0	0	55,000	N/A	55,000
OTHER FINANCING SOURCES TOTAL	117,889		850,000	0	1,002,272	0.0%	152,272
TOTAL REVENUES	\$17,444,227		\$18,456,779	\$18,324,650	18,970,434	2.8%	513,655
							18,983,434

TOWN OF MIDDLEFIELD
2024-2025 BUDGET
GENERAL FUND - EXPENDITURES

EXPENDITURES:	2022-2023			2023-2024			2024-2025			FY 2024-2025 ADOPTED
	ACTUAL EXPENSES	BUDGETED EXPENSES	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	BD. OF FINANCE APPROVED	PERCENT CHANGE	\$ INCREASE (DECREASE)		
10 - SELECTMAN'S OFFICE										
6000 FIRST SELECTMAN'S SALARY	87,210	89,391	89,391	89,391	89,391	89,391	0.0%	0	89,391	
6001 SELECTMEN'S SALARIES	10,935	11,208	11,208	11,208	11,208	11,208	0.0%	0	11,208	
6003 EXECUTIVE ASSISTANT	64,693	64,883	64,883	64,883	64,883	64,883	0.0%	0	64,883	
6004 FINANCE DIRECTOR	100,646	105,062	109,087	102,314	125,000	125,000	19.0%	19,938	125,000	
6005 ACCOUNT PAYABLE ASSISTANT/FLOATER	4,492	17,079	20,575	20,575	20,575	20,575	20.5%	3,496	20,575	
6007 ACCOUNTING SOFTWARE LICENSE	5,364	7,510	7,671	7,647	7,647	7,647	1.8%	137	7,647	
6008 PAYROLL SERVICE FEES	7,430	5,914	5,997	5,997	5,997	5,997	1.4%	83	5,997	
6009 DUES & ORGANIZATIONS	5,115	5,100	4,490	5,000	5,000	5,000	-2.0%	(100)	5,000	
6012 OFFICE EXPENSES	20,679	11,000	8,000	8,143	8,143	13,443	22.2%	2,443	13,443	
SELECTMAN'S OFFICE TOTAL	306,564	317,147	321,302	315,158	337,844	343,144	8.2%	25,997	343,144	
12 - PROFESSIONAL SERVICES										
6050 TOWN ENGINEER	18,080	26,000	30,000	26,500	26,500	26,500	1.9%	500	26,500	
6060 TOWN & REGIONAL PLANNING	9,013	9,049	9,049	9,321	9,321	9,321	3.0%	272	9,321	
6065 CONTRACTED SERVICES-TOWN PLANNER	48,329	48,000	48,123	48,000	48,000	48,000	0.0%	0	48,000	
6070 TOWN COUNSEL	19,891	10,000	10,000	10,000	10,000	10,000	0.0%	0	10,000	
6072 LABOR COUNSEL	3,308	4,000	10,294	14,000	14,000	14,000	250.0%	10,000	14,000	
6079 LEGAL NOTICES	4,064	5,500	5,000	5,200	5,200	5,200	-5.5%	(300)	5,200	
6080 TOWN AUDITOR	26,460	26,800	26,800	28,900	28,900	28,900	7.8%	2,100	28,900	
6085 CONSULTANTS-GRANT WRITING/SALARY STUDY	0	5,000	0	0	0	5,000	0.0%	0	5,000	
6090 COMPUTER NETWORK SUPPORT	24,382	27,500	32,335	30,337	30,337	30,337	10.3%	2,837	30,337	
6095 TOWN WEB SITE	1,225	2,000	8,317	8,661	8,317	8,317	315.9%	6,317	8,317	
PROFESSIONAL & LEGAL COSTS	154,752	163,849	179,918	180,919	180,575	185,575	13.3%	21,726	185,575	
15 - MUNICIPAL INSURANCES										
6201 PROPERTY / AUTO / LIABILITY	64,438	66,584	66,581	68,579	68,579	68,579	3.0%	1,995	68,579	
6202 INSURANCE DEDUCTIBLES	0	2,500	0	2,500	2,500	2,500	0.0%	0	2,500	
6203 CYBER LIABILITY COVERAGE	16,000	15,000	14,681	15,000	15,000	15,000	0.0%	0	15,000	
6219 WORKER'S COMPENSATION	37,285	33,356	39,249	34,357	34,357	34,357	3.0%	1,001	34,357	
MUNICIPAL INSURANCES	117,723	117,440	120,511	120,436	120,436	120,436	2.6%	2,996	120,436	

**TOWN OF MIDDLEFIELD
2024-2025 BUDGET
GENERAL FUND - EXPENDITURES**

EXPENDITURES:	2022-2023			2023-2024			2024-2025				
	ACTUAL EXPENSES	BUDGETED EXPENSES	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	BD. OF FINANCE APPROVED	PERCENT CHANGE	\$ INCREASE (DECREASE)	FY 2024-2025 ADOPTED		

16 - GENERAL & CENTRAL SERVICES

6321	TOWN HALL BUILDING EXPENSES	14,442	14,000	14,000	13,492	13,492	13,492	-3.6%	(508)	13,492
6341	COMM. CENTER BLDING EXPENSES	48,072	35,900	35,900	37,059	35,900	35,900	0.0%	0	35,900
6361	STREET LIGHTING & MAINTENANCE	17,245	21,000	17,774	19,000	16,320	16,320	-22.3%	(4,680)	16,320
6371	LAKE BESECK DRAWDOWN EXPENSE	0	3,625	3,625	3,625	3,625	3,625	0.0%	0	3,625
6404	TELEPHONE/POSTAGE/COPIER EXPNS.	28,164	32,750	31,484	31,941	31,941	31,941	-2.5%	(809)	31,941
6411	CUSTODIAN SALARY	27,905	28,676	28,676	28,676	28,676	28,676	0.0%	0	28,676
6412	FACILITIES MANAGER	13,730	14,199	4,642	14,199	14,199	14,199	0.0%	0	14,199
6421	AUTOMOBILE MAINTENANCE & GPS	3,044	3,000	2,000	2,129	2,129	2,129	-29.0%	(871)	2,129
6422	TOWN VEHICLE FUEL	23,256	22,000	17,500	17,000	17,000	20,000	-9.1%	(2,000)	20,000
6425	OLD NORTH CEMETERY	250	7,500	2,450	2,625	2,625	2,625	-65.0%	(4,875)	2,625
CENTRAL SERVICES TOTAL		176,108	182,650	158,051	169,746	165,907	168,907	-7.5%	(13,743)	168,907

19 - EMPLOYEE BENEFITS

6580	SOCIAL SECURITY	90,383	100,662	91,802	105,311	105,311	108,171	7.5%	7,509	108,171
6582	HEALTH / LIFE INSURANCE	250,192	261,303	269,204	238,263	238,263	233,679	-10.6%	(27,624)	233,679
6586	PENSION-MUNICIPAL EMPLOYEES	111,948	109,178	92,000	103,217	103,217	97,945	-10.3%	(11,233)	97,945
6587	PENSION-ELECTED OFFICIALS	5,098	5,227	5,227	5,357	5,357	5,357	2.5%	130	5,357
EMPLOYEE BENEFITS TOTAL		457,621	476,370	458,233	452,148	452,148	445,152	-6.6%	(31,218)	445,152

20 - TOWN CLERK

6600	TOWN CLERK SALARY	57,636	59,036	59,036	59,036	59,036	59,036	0.0%	0	59,036
6605	INDEX, RECORDING, VITAL STATISTICS	400	2,000	2,000	2,000	1,200	1,200	-40.0%	(800)	1,200
6606	RECORDS SYSTEM LICENSE	13,451	14,912	14,912	13,846	13,846	15,041	0.9%	129	15,041
6607	SPECIAL PROJECTS	0	0	0	2,910	2,910	2,910	N/A	2,910	2,910
6608	TOWN CLERK ASSISTANT	10,650	25,618	29,726	29,726	29,726	29,726	16.0%	4,108	29,726
6609	TOWN RECORDS RESTORATION	325	2,000	2,000	2,000	750	2,000	0.0%	0	2,000
6610	CONFERENCES & DUES	300	700	495	700	700	700	0.0%	0	700
6612	OFFICE EXPENSES	1,349	2,000	1,500	2,000	1,500	1,800	-10.0%	(200)	1,800
TOWN CLERK TOTAL		84,111	106,266	109,669	112,218	109,668	112,413	5.8%	6,147	112,413

TOWN OF MIDDLEFIELD
2024-2025 BUDGET
GENERAL FUND - EXPENDITURES

EXPENDITURES:	2022-2023			2023-2024			2024-2025			FY 2024-2025 ADOPTED
	ACTUAL EXPENSES	BUDGETED EXPENSES	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	BD. OF FINANCE APPROVED	PERCENT CHANGE	\$ INCREASE (DECREASE)		
<u>22 - TAX COLLECTOR</u>										
6700 TAX COLLECTOR SALARY	44,719	45,837	45,837	45,837	45,837	45,837	0.0%	0	45,837	
6701 TAX COLLECTOR ASSISTANT	1,470	2,000	1,180	2,000	1,800	2,500	25.0%	500	2,500	
6705 STATE DELINQUENT AUTOS	0	0	250	250	250	250	N/A	250	250	
6707 SYSTEM SOFTWARE LICENSE	11,414	12,114	12,400	12,830	12,830	12,830	5.9%	716	12,830	
6710 CONFERENCES & DUES	95	200	105	200	200	200	0.0%	0	200	
6712 OFFICE EXPENSES	365	1,000	750	750	750	750	-25.0%	(250)	750	
TAX COLLECTOR TOTAL	58,063	61,151	60,522	61,867	61,667	62,367	2.0%	1,216	62,367	
<u>24 - TREASURER</u>										
6800 TREASURER SALARY	7,243	7,424	7,424	7,424	7,424	7,424	0.0%	0	7,424	
6801 BANK RECONCILITATION SERVICES	0	2,400	0	0	0	0	-100.0%	(2,400)	0	
	7,243	9,824	7,424	7,424	7,424	7,424	-24.4%	(2,400)	7,424	
<u>26 - REGISTRARS OF VOTERS</u>										
6900 REGISTRARS SALARIES	18,011	18,460	18,460	40,000	40,000	40,000	116.7%	21,540	40,000	
NEW DEPUTIES SALARIES	0	0	0	4,158	4,158	4,158	N/A	4,158	4,158	
NEW MEALS	0	0	0	5,150	5,150	5,150	N/A	5,150	5,150	
NEW REFERENDUM	0	0	0	3,205	3,205	3,205	N/A	3,205	3,205	
NEW PRIMARY EARLY VOTING	0	0	0	2,637	2,637	2,637	N/A	2,637	2,637	
NEW PRIMARY	0	0	0	2,701	2,701	2,701	N/A	2,701	2,701	
NEW GENERAL ELECTION EARLY VOTING	0	0	0	10,386	10,386	10,386	N/A	10,386	10,386	
NEW GENERAL ELECTION	0	0	0	2,701	2,701	2,701	N/A	2,701	2,701	
6902 ELECTION EXPENSES	20,072	17,768	25,000	6,383	6,383	6,383	-64.1%	(11,385)	6,383	
6906 EDUCATION & TRAINING	1,295	1,340	7,000	5,648	5,648	5,648	321.5%	4,308	5,648	
6907 CONFERENCES & DUES	664	1,250	4,000	2,581	2,581	2,581	106.5%	1,331	2,581	
6912 OFFICE EXPENSES	903	600	4,000	3,953	3,953	3,953	558.8%	3,353	3,953	
REGISTRARS OF VOTERS TOTAL	40,945	39,418	58,460	89,503	89,503	89,503	127.1%	50,085	89,503	
<u>30 - LAND USE / HEALTH DEPART.</u>										
7000 BUILDING OFFICIAL	36,609	37,864	35,704	62,400	62,400	62,400	64.8%	24,536	62,400	
7001 OFFICE ASSISTANT	53,421	54,737	54,737	54,737	54,737	54,737	0.0%	0	54,737	
7002 ZONING OFFICER	27,453	28,398	12,675	18,000	18,000	18,000	-36.6%	(10,398)	18,000	
7005 INLAND/WETLANDS AGENT	14,507	14,747	14,747	14,747	14,747	14,747	0.0%	0	14,747	
7011 D.E.E.P. / EDUCATION FEES	2,937	3,300	2,500	3,300	3,000	3,000	-9.1%	(300)	3,000	
7015 CODE BOOKS	0	1,636	0	0	0	0	N/A	0	0	
7031 WATER TESTING / LAB FEES	1,307	1,000	1,193	1,200	1,200	1,200	20.0%	200	1,200	
7034 WATER FILTER SERVICE	3,443	4,093	4,093	4,093	4,093	4,093	0.0%	0	4,093	
7047 CONFERENCES & DUES	96	300	300	300	300	300	0.0%	0	300	
7049 OFFICE EXPENSES	3,489	4,500	4,000	3,500	3,500	3,500	-22.2%	(1,000)	3,500	
7050 TRAVEL REIMBURSEMENT	0	2,000	0	1,000	750	750	-62.5%	(1,250)	750	
New EDUCATION AND TRAINING	0	0	0	700	700	700	N/A	700	700	
LAND USE DEPARTMENT TOTAL	143,262	150,939	131,585	163,977	163,427	163,427	8.3%	12,488	163,427	

TOWN OF MIDDLEFIELD
2024-2025 BUDGET
GENERAL FUND - EXPENDITURES

<u>EXPENDITURES:</u>	2022-2023		2023-2024		2024-2025		FY 2024-2025 ADOPTED
	ACTUAL EXPENSES	BUDGETED EXPENSES	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	BD. OF FINANCE APPROVED	

32 - ASSESSOR'S OFFICE

7100 ASSESSOR
 7102 SYSTEM SOFTWARE LICENSE
 7103 ASSESSOR ASSISTANCE
 7107 CONFERENCES & DUES
 7108 GIS SYSTEM SOFTWARE
 7109 OFFICE EXPENSES

ASSESSOR'S OFFICE TOTAL

86,773	90,545	90,545	90,545	90,545	90,545	0.0%	0	90,545
18,199	20,286	20,286	21,940	21,940	21,940	8.2%	1,654	21,940
2,500	2,800	2,820	2,800	2,800	2,800	0.0%	0	2,800
1,763	1,660	1,660	1,900	1,900	1,900	14.5%	240	1,900
7,190	7,200	6,500	8,000	8,000	8,000	11.1%	800	8,000
3,292	2,885	2,885	3,335	3,335	3,335	15.6%	450	3,335
119,717	125,376	124,696	128,520	128,520	128,520	2.5%	3,144	128,520

38 - SENIOR / SOCIAL SERVICES

7500 MUNICIPAL AGENT
 7501 SENIOR CENTER ACTIVITIES
 NEW SENIOR CENTER ACTIVITY - LIFE BAL/YOGA
 7502 SENIOR CENTER MEALS
 7503 DIAL A RIDE PROGRAM
 7509 OFFICE ASSISTANTS
 7510 SOCIAL SERVICE AGENCIES
 7515 SENIOR / DISABLED BUS SERVICE
 7517 CONFERENCES & DUES
 7519 OFFICE EXPENSES

SENIOR / SOCIAL SERVICES TOTAL

39,326	40,248	40,248	40,248	40,248	40,248	0.0%	0	40,248
7,898	8,000	8,432	8,500	8,000	8,000	0.0%	0	8,000
0	0	0	0	6,750	6,750	N/A	6,750	6,750
0	1	0	0	0	0	-100.0%	(1)	0
17,190	17,705	17,705	18,235	18,235	18,235	3.0%	530	18,235
0	800	0	0	0	0	-100.0%	(800)	0
0	3,000	3,000	3,000	3,000	3,000	0.0%	0	3,000
(622)	0	0	0	0	0	N/A	0	0
50	50	50	50	50	50	0.0%	0	50
76	200	100	200	200	200	0.0%	0	200
63,918	70,004	69,535	70,233	76,483	76,483	9.3%	6,479	76,483

40 - PUBLIC WORKS

7600 PAYROLL
 7601 SNOW RELATED EXPENSES
 7602 EQUIPMENT MAINTENANCE
 7606 OVERTIME EXPENSES
 7607 ROAD MAINTENANCE
 7609 GARAGE EXPENSES
 7610 UNIFORM EXPENSE
 7612 SUNDRY EXPENSES & TRAINING
 New COMMUNICATIONS
 7650 TREE WARDEN STIPEND
 6906 TREE WARDEN EDUCATION/TRAINING
 7050 TREE WARDEN MILEAGE

PUBLIC WORKS TOTAL

302,258	335,894	285,000	269,109	316,680	316,680	-5.7%	(19,214)	316,680
27,521	56,552	27,000	55,000	55,000	55,000	-2.7%	(1,552)	55,000
45,807	42,500	68,000	50,000	50,000	50,000	17.6%	7,500	50,000
24,406	35,807	25,000	35,807	35,807	35,807	0.0%	0	35,807
79,932	81,500	81,500	82,000	81,500	81,500	0.0%	0	81,500
20,980	16,500	16,500	17,000	16,500	16,500	0.0%	0	16,500
0	0	3,000	3,000	3,000	3,000	N/A	3,000	3,000
9,382	7,150	7,150	4,150	4,150	4,150	-42.0%	(3,000)	4,150
0	0	0	3,500	3,500	3,500	N/A	3,500	3,500
2,279	2,336	2,336	2,394	2,394	2,394	2.5%	58	2,394
0	0	155	310	310	310	N/A	310	310
0	0	0	250	250	250	N/A	250	250
512,565	578,239	515,641	522,520	569,091	569,091	-1.6%	(9,148)	569,091

TOWN OF MIDDLEFIELD
2024-2025 BUDGET
GENERAL FUND - EXPENDITURES

EXPENDITURES:	2022-2023			2023-2024			2024-2025			FY 2024-2025 ADOPTED
	ACTUAL EXPENSES	BUDGETED EXPENSES	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	BD. OF FINANCE APPROVED	PERCENT CHANGE	\$ INCREASE (DECREASE)		

42 - PARK & RECREATION

7700	DIRECTOR SALARY	38,502	39,561	39,561	39,561	39,561	0.0%	0	39,561
7703	PECKHAM PARK EXPENSES	39,297	60,076	60,076	64,752	64,752	7.8%	4,676	64,752
7704	LAKE BESECK PARK EXPENSES	23,177	24,986	24,986	27,234	27,234	9.0%	2,248	27,234
7705	SUMMER CAMP PAYROLL	48,449	41,564	41,564	57,767	57,767	39.0%	16,203	57,767
7707	SUMMER ENTERTAINMENT	1,200	1,000	1,000	1,000	1,000	0.0%	0	1,000
7709	OFFICE EXPENSES	3,699	4,500	4,500	5,280	4,930	9.6%	430	4,930
PARK & RECREATION TOTAL		154,324	171,687	171,687	195,594	195,244	13.7%	23,557	195,244

43 - ANIMAL CONTROL

7800	ANIMAL CONTROL OFFICER	19,522	20,010	20,010	20,010	20,010	0.0%	0	20,010
TBD	KENNEL ASSISTANT-ANIMAL CONTROL	0	0	0	0	4,800	N/A	4,800	4,800
7802	VEHICLE ALLOWANCE	0	0	0	500	500	N/A	500	500
7804	SHELTER & ANIMAL EXPENSES	3,840	1,400	5,000	2,000	2,000	42.9%	600	2,000
7809	STATE OF CONNECTICUT FEES	1,993	2,100	2,005	2,005	2,005	-4.5%	(95)	2,005
7812	SUNDRY EXPENSES	1,782	1,600	1,807	1,810	1,810	13.1%	210	1,810
ANIMAL CONTROL TOTAL		27,137	25,110	28,822	26,325	26,325	24.0%	6,015	31,125

44 - POLICE DEPARTMENT

7900	PAYROLL	273,221	319,768	319,768	253,708	253,708	298,480	-6.7%	(21,288)	298,480
7904	OVERTIME & PRIVATE DUTY	17,879	27,000	5,000	10,000	10,000	10,000	-63.0%	(17,000)	10,000
7906	EQUIPMENT	0	1,300	2,239	5,525	4,925	4,925	278.8%	3,625	4,925
7908	SECRETARY	11,291	9,269	9,269	0	0	9,269	0.0%	0	9,269
7912	SUNDRY EXPENSES	818	1,850	959	2,069	2,069	2,069	11.8%	219	2,069
POLICE DEPARTMENT TOTAL		303,209	359,187	337,235	271,302	270,702	324,743	-9.6%	(34,444)	324,743

**TOWN OF MIDDLEFIELD
2024-2025 BUDGET
GENERAL FUND - EXPENDITURES**

Page 13

<u>EXPENDITURES:</u>	2022-2023			2023-2024			2024-2025			FY 2024-2025 ADOPTED
	ACTUAL EXPENSES	BUDGETED EXPENSES	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	BD. OF FINANCE APPROVED	PERCENT CHANGE	\$ INCREASE (DECREASE)		

46 - FIRE DEPARTMENT

8000	FIRE HOUSE OPERATIONS	42,533	38,000	38,000	38,000	36,500	36,500	-3.9%	(1,500)	36,500
8001	TRUCK OPERATIONS & MAINT.	30,780	35,000	35,000	35,000	35,000	35,000	0.0%	0	35,000
8002	COMMUNICATIONS	2,871	4,000	4,000	9,000	9,000	9,000	125.0%	5,000	9,000
8003	EQUIPMENT & SUPPLIES	22,950	25,000	25,000	17,500	17,500	17,500	-30.0%	(7,500)	17,500
8006	PHYSICALS & WELLNESS	5,387	10,000	10,000	10,000	10,000	10,000	0.0%	0	10,000
8007	TRAINING & PREPAREDNESS	13,999	12,000	12,000	12,000	12,000	12,000	0.0%	0	12,000
8009	LIFE INSURANCE	7,321	9,600	9,600	10,000	10,000	10,000	4.2%	400	10,000
8010	APPRECIATION NIGHT	5,956	6,000	5,923	6,000	6,000	6,000	0.0%	0	6,000
8012	SUPPLEMENTAL BENEFITS	22,495	28,750	28,750	29,550	29,550	29,550	2.8%	800	29,550
8015	PART TIME LABOR	17,583	19,853	19,853	19,853	19,853	19,853	0.0%	0	19,853
NEW	CANCER PRESUMPTION FUND	0	0	0	400	400	400	N/A	400	400
FIRE DEPARTMENT TOTAL		171,875	188,203	188,126	187,303	185,803	185,803	-1.3%	(2,400)	185,803

47 - FIRE MARSHAL

8050	FIRE MARSHAL SALARY	13,732	14,075	14,075	14,075	14,075	14,075	0.0%	0	14,075
8051	DEPUTY CALLOUT EXPENSES	2,120	2,000	2,000	2,500	2,000	2,000	0.0%	0	2,000
8052	VEHICLE EXPENSE	0	1	0	1,733	0	0	-100.0%	(1)	0
8053	CONFERENCES & DUES	3,074	2,600	3,000	3,130	3,130	3,130	20.4%	530	3,130
8054	SUNDRY EXPENSES	75	500	400	400	400	400	-20.0%	(100)	400
8055	RECORDS	0	1,500	1,500	1,500	1,500	1,500	0.0%	0	1,500
FIRE MARSHAL TOTAL		19,001	20,676	20,975	23,338	21,105	21,105	2.1%	429	21,105

48 - EMERGENCY MANAGEMENT

8100	DIRECTOR'S STIPEND	9,351	9,585	9,585	9,585	9,585	9,585	0.0%	0	9,585
8101	ASST. DIRECTOR'S STIPEND	0	100	0	0	0	0	-100.0%	(100)	0
8102	SHELTER SUPPLIES	164	6,000	4,500	1,477	3,000	3,000	-50.0%	(3,000)	3,000
8103	COMMUNICATIONS EQUIPMENT	783	1,000	1,000	2,100	2,100	2,100	110.0%	1,100	2,100
8105	EMERGENCY NOTIFICATION SYSTEM	3,611	3,750	3,439	3,938	3,938	3,938	5.0%	188	3,938
8109	SUNDRY EXPENSES	344	4,000	500	1,608	1,500	1,500	-62.5%	(2,500)	1,500
EMERGENCY MANAGEMENT TOTAL		14,253	24,435	19,024	18,708	20,123	20,123	-17.6%	(4,312)	20,123

**TOWN OF MIDDLEFIELD
2024-2025 BUDGET
GENERAL FUND - EXPENDITURES**

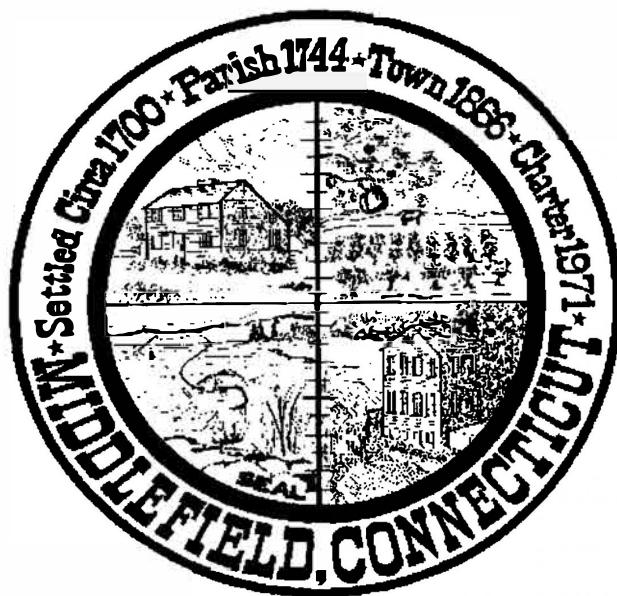
Page 14

EXPENDITURES:	2022-2023			2023-2024			2024-2025			FY 2024-2025 ADOPTED
	ACTUAL EXPENSES	BUDGETED EXPENSES	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	BD. OF FINANCE APPROVED	PERCENT CHANGE	\$ INCREASE (DECREASE)		
54 - BOARDS & COMMISSIONS										
8500 BOARD OF SELECTMEN	2,853	4,000	5,078	4,500	4,000	4,000	0.0%	0	4,000	
8510 BOARD OF FINANCE	0	2,000	1,845	2,450	2,450	2,450	22.5%	450	2,450	
8520 BOARD OF ASSESSMENT APPEALS	750	750	750	750	750	750	0.0%	0	750	
8530 PLANNING & ZONING COMMISSION	3,807	15,900	10,900	15,900	11,360	11,360	-28.6%	(4,540)	11,360	
8540 ECONOMIC DEVELOPMENT COMMISSION	236	10,000	2,000	4,000	4,000	4,000	-60.0%	(6,000)	4,000	
8550 INLAND WETLANDS AGENCY	5,610	10,800	6,000	7,500	7,500	7,500	-30.6%	(3,300)	7,500	
8560 ZONING BOARD OF APPEALS	2,277	3,000	1,200	2,500	2,500	2,500	-16.7%	(500)	2,500	
8570 CONSERVATION COMMISSION	210	500	500	500	500	500	0.0%	0	500	
8575 FIRE HOUSE BUILDING COMMITTEE	1,733	2,500	1,560	2,000	2,000	2,000	-20.0%	(500)	2,000	
8580 PARK & RECREATION COMMISSION	0	480	480	480	250	250	-47.9%	(230)	250	
8590 CHARTER REVISION COMMISSION	552	2,500	590	2,500	1,000	1,000	-60.0%	(1,500)	1,000	
8595 BESECK LAKE AD-HOC COMMITTEE	8,331	12,245	12,245	19,600	19,600	19,600	60.1%	7,355	19,600	
BOARDS & COMMISSIONS TOTAL	26,359	64,675	43,148	62,680	55,910	55,910	-13.6%	(8,765)	55,910	
64 - SEWER SYSTEM SERVICES										
8630 BROOKSIDE DRIVE SYSTEM	11,347	6,100	6,100	6,707	2,500	2,500	-59.0%	(3,600)	2,500	
8638 WPCA - ROUTE 66 SYSTEM	214	750	750	308	308	308	-58.9%	(442)	308	
8639 WPCA - BESECK LAKE SYSTEM	970	2,200	2,200	926	926	926	-57.9%	(1,274)	926	
SEWER SYSTEM SERVICES TOTAL	12,531	9,050	9,050	7,941	3,734	3,734	-58.7%	(5,316)	3,734	
70 - OTHER TOWN FUNDS										
8802 CAPITAL / NONRECURRING FUND	855,414	927,917	927,917	1,135,642	1,173,456	1,223,292	31.8%	295,375	1,223,292	
8805 OLD INDIAN TRAIL FUND	5,350	5,350	5,350	5,350	5,350	5,350	0.0%	0	5,350	
OTHER TOWN FUNDS TOTAL	860,764	933,267	933,267	1,140,992	1,178,806	1,228,642	31.6%	295,375	1,228,642	
72 - RESERVES FOR CONTINGENCIES										
9000 OPERATIONAL	0	56,120	0	56,120	65,000	78,970	40.7%	22,850	78,970	
9005 STAFF COVERAGE	0	5,000	5,000	5,000	5,000	5,000	0.0%	0	5,000	
NEW CONTINGENCY FOR UNION NEGOTIATIONS	0	0	0	62,993	43,055	43,055	N/A	43,055	43,055	
CONTINGENCIES TOTAL	0	61,120	5,000	124,113	113,055	127,025	107.8%	65,905	127,025	

TOWN OF MIDDLEFIELD
2024-2025 BUDGET
GENERAL FUND - EXPENDITURES

EXPENDITURES:	2022-2023			2023-2024			2024-2025				FY 2024-2025 ADOPTED
	ACTUAL EXPENSES	BUDGETED EXPENSES	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	BD. OF FINANCE APPROVED	PERCENT CHANGE	\$ INCREASE (DECREASE)			
<u>78 - DEBT SERVICE</u>											
9408 TD BANK LEASE-FIRE DEPT PW DUMP TRUCK #29 LEASE PAYMENT(S) PW SWEEPER LEASE PAYMENT(S)	50,736 0 0	50,736 0 0	50,736 0 0	0 30,000 0	0 16,000 7,500	50,736 0 0	0.0% 0.0% 0.0%	0 0 0	50,736 0 0	50,736 0 0	
DEBT SERVICE TOTAL	50,736	50,736	50,736	30,000	23,500	50,736	0.0%	0	50,736		
MUNICIPAL OPERATIONS	3,882,781	4,306,819	4,122,617	4,482,965	4,557,000	4,716,632	9.5%	409,813	4,716,632		
<u>80 - OUTSIDE AGENCIES</u>											
9700 DMIAAB OPERATIONS 9701 REGIONAL HAZARDOUS WASTE 9703 LEVI E. COE LIBRARY 9704 YOUTH & FAMILY SERVICES 9705 911 - VALLEY SHORE 9707 MIDDLEFIELD CEMETERY ASSOC, 9708 PROBATE COURT 9709 OLD HOMES DAY FUND 9720 PLAINVILLE/SOUTHBURG HEALTH DISTRICT	179,463 6,664 310,531 30,500 61,543 4,526 4,550 0 29,133	183,447 10,584 336,534 30,500 63,081 4,526 5,200 0 28,043	183,447 10,584 336,534 30,500 63,081 4,526 5,200 0 28,043	205,775 10,642 360,343 73,500 65,604 4,526 6,188 0 32,055	205,775 10,642 360,343 30,940 64,343 4,526 6,188 2,000 32,055	205,775 10,642 360,343 68,500 64,974 4,526 6,188 2,000 32,055	12.2% 0.5% 7.1% 124.6% 3.0% 0.0% 19.0% N/A 14.3%	22,328 58 23,809 38,000 1,893 0 988 2,000 4,012	205,775 10,642 360,343 68,500 64,974 4,526 6,188 15,000 32,055	205,775 10,642 360,343 68,500 64,974 4,526 6,188 15,000 32,055	
OUTSIDE AGENCIES TOTAL	626,910	661,915	661,915	758,633	716,812	755,003	14.1%	93,088	768,003		
TOTAL MUNICIPAL EXPENSES	\$4,509,691	4,968,734	4,784,532	5,241,598	5,273,812	5,471,635	10.1%	502,901	5,484,635		
<u>89 - EDUCATION</u>											
9800 REGIONAL SCHOOL DISTRICT #13 EDUCATION TOTAL	12,934,536	13,488,045	13,488,045	13,606,763	13,606,763	13,498,799	0.1%	10,754	13,498,799		
TOTAL TOWN EXPENDITURES	17,444,227	18,456,779	18,272,577	18,848,361	18,880,575	18,970,434	2.8%	513,655	18,983,434		

CAPITAL/NONRECURRING FUND



**TOWN OF MIDDLEFIELD
2024-2025 BUDGET
CAPITAL / NONRECURRING FUND
REVENUES**

Page 16

REVENUE SOURCES:

4000	GENERAL FUND TRANSFER	
4020	STATE OF CONNECTICUT - LOCIP FUNDS	
4025	AIS GRANT	
	TOTAL REVENUES	

<u>SELECTMAN PROPOSAL</u>	<u>BOARD OF FINANCE PROPOSAL</u>	<u>2024-2025 ADOPTED</u>
\$ 1,088,210	\$1,223,292	\$1,223,292
\$ 47,746	\$47,746	\$47,746
\$ 37,500	\$0	\$0
\$ 1,173,456	1,271,038	\$ 1,271,038

**TOWN OF MIDDLEFIELD
2024-2025 BUDGET
CAPITAL / NONRECURRING FUND
APPROPRIATIONS**

PROJECTS & ACCRUALS:

17 - COMM CENTER / TOWN HALL

9140 TOWN HALL BUILDING IMPROVEMENTS
9145 COMMUNITY CENTER. BUIDING. IMPROVEMENTS
9146 COMMUNITY CENTER UNDERGROUND TANK

COMMUNITY CENTER / TOWN HALL TOTAL

18 - CENTRAL SERVICES

9170 VEHICLE REPLACEMENTS
9171 TELEPHONE SYSTEM UPGRADE
9173 COMPUTERS & SYSTEM UPGRADES
9174 SERVER REPLACEMENT
9175 TOWN WEB SITE REDESIGN
9180 FACILITIES ASSET MANAGEMENT PLAN
9181 FIRE DEPARTMENT BUILDING COMMITTEE

CENTRAL SERVICES TOTAL

19 - EMPLOYEE BENEFITS

9010 ACCRUED BENEFITS
EMPLOYEE BENEFITS TOTAL

20 - TOWN CLERK

9120 ORDINANCE CODIFICATION
TOWN CLERK TOTAL

PROJECT GOAL/ ESTIMATED COST	BALANCE 2/1/2024	SELECTMAN PROPOSAL	BOARD OF FINANCE PROPOSAL	2024-2025 ADOPTED
\$327,648	\$160,347	\$27,680	\$27,680	\$27,680
\$789,261	\$402,570	\$81,302	\$53,623	\$53,623
\$54,583	\$76,093	\$0	\$0	\$0
\$1,171,492	\$639,010	\$108,982	\$81,303	\$81,303
\$81,441	\$24,990	\$2,900	\$2,900	\$2,900
\$7,140	\$4,448	\$1,042	\$1,042	\$1,042
\$5,000	\$7,342	\$5,000	\$5,000	\$5,000
\$36,892	\$16,004	\$7,712	\$7,712	\$7,712
\$15,000	\$0	\$0	\$0	\$0
\$17,000	\$17,000	\$0	\$0	\$0
\$130,000	\$64,226	\$50,000	\$40,000	\$40,000
\$292,473	\$134,010	\$66,654	\$56,654	\$56,654
\$85,000	\$24,947	\$60,053	\$30,000	\$30,000
\$85,000	\$24,947	\$60,053	\$30,000	\$30,000
\$1,000	\$1,000	\$0	\$0	\$0
\$1,000	\$1,000	\$0	\$0	\$0

**TOWN OF MIDDLEFIELD
2024-2025 BUDGET
CAPITAL / NONRECURRING FUND
APPROPRIATIONS**

<u>PROJECTS & ACCRUALS:</u>	PROJECT GOAL/ ESTIMATED COST	BALANCE 2/1/2024	SELECTMAN PROPOSAL	BOARD OF FINANCE PROPOSAL	2024-2025 ADOPTED
<u>30 - LAND USE/HEALTH DEPT.</u>					
9115 BUILDING CODE BOOKS	\$500	\$758	\$0	\$0	\$0
9117 DESIGN REVIEW GUIDELINES	\$12,000	\$12,000	\$0	\$0	\$0
LAND USE/HEALTH DEPARTMENT TOTAL	\$12,500	\$12,758	\$0	\$0	\$0
<u>32 - ASSESSOR</u>					
9165 REVALUATION	\$125,000	\$57,000	\$34,000	\$34,000	\$34,000
ASSESSOR TOTAL	\$125,000	\$57,000	\$34,000	\$34,000	\$34,000
<u>40 - PUBLIC WORKS PROJECTS</u>					
9219 STORM CONTINGENCY	\$35,000	\$21,713	\$4,000	\$4,000	\$4,000
9220 TREE REMOVAL	\$30,000	\$36,925	\$30,000	\$30,000	\$30,000
9230 GARAGE IMPROVEMENTS	\$96,971	\$7,741	\$30,609	\$30,609	\$30,609
9241 ROAD IMPROVEMENTS	\$85,000	\$314,711	\$0	\$0	\$0
9241 ROAD REFURBISHMENT-PAVEMENT STUDY	\$90,000	\$90,000	\$0	\$0	\$0
9258 BESECK LAKE REMEDIATION	\$100,000	\$24,727	\$21,818	\$21,818	\$21,818
9284 LED STREET LIGHT ASSESSMENT/INSTALLATION	\$10,500	\$261	(\$261)	(\$261)	(\$261)
9255 LED STREET LIGHT REPAIRS/REPLACEMENT	\$122,577	\$34,912	\$9,754	\$9,754	\$9,754
9297 TOWN PROPERTY REMEDIATION PROJECT	\$5,000	\$5,000	\$0	\$0	\$0
TBD TOWN STORAGE BUILDING	\$17,000	\$13,662	\$0	\$0	\$0
TBD STEAP GRANT MATCHING FUNDS	\$125,000	\$0	\$0	\$62,500	\$62,500
PUBLIC WORKS PROJECTS TOTAL	\$717,048	\$549,652	\$95,920	\$158,420	\$158,420

**TOWN OF MIDDLEFIELD
2024-2025 BUDGET
CAPITAL / NONRECURRING FUND
APPROPRIATIONS**

PROJECTS & ACCRUALS:

41 - PUBLIC WORKS EQUIPMENT

9280 DUMP TRUCK REPLACEMENTS
9281 SMALL DUMP REPLACEMENT
9283 SNOW PLOW FOR PICKUP
9285 PICKUP REPLACEMENT
9287 EMERGENCY REPAIRS
9289 PAVER REPLACEMENT
9290 ROLLER & TRAILER REPLACEMENT
9291 GUARD RAIL MOWER/TRACTOR REPLACEMENT
9292 SWEEPER REPLACEMENT
9293 FRONT END LOADER REPLACEMENT
9294 ZERO TURN MOWER
9295 BACKHOE REPLACEMENT
9296 TRACTOR/BRUSH HOG REPLACEMENT
9298 FUEL TANKS
9299 MINI EXCAVATOR

PUBLIC WORKS EQUIPMENT TOTAL

42 - PARKS & RECREATION

9310 PARK IMPROVEMENTS

9315 PLAYSCAPE REPLACEMENT

PARKS & RECREATION TOTAL

43 - ANIMAL CONTROL

9350 ANIMAL SHELTER

ANIMAL CONTROL TOTAL

44 - POLICE DEPARTMENT

9385 ENFORCEMENT EQUIPMENT

POLICE DEPARTMENT TOTAL

PROJECT GOAL/ ESTIMATED COST	BALANCE 2/1/2024	SELECTMAN PROPOSAL	BOARD OF FINANCE PROPOSAL	2024-2025 ADOPTED
9280 DUMP TRUCK REPLACEMENTS 9281 SMALL DUMP REPLACEMENT 9283 SNOW PLOW FOR PICKUP 9285 PICKUP REPLACEMENT 9287 EMERGENCY REPAIRS 9289 PAVER REPLACEMENT 9290 ROLLER & TRAILER REPLACEMENT 9291 GUARD RAIL MOWER/TRACTOR REPLACEMENT 9292 SWEEPER REPLACEMENT 9293 FRONT END LOADER REPLACEMENT 9294 ZERO TURN MOWER 9295 BACKHOE REPLACEMENT 9296 TRACTOR/BRUSH HOG REPLACEMENT 9298 FUEL TANKS 9299 MINI EXCAVATOR	\$754,000 \$283,472 \$7,000 \$44,201 \$10,000 \$75,000 \$70,762 \$180,000 \$246,300 \$218,927 \$13,394 \$159,349 \$56,862 \$25,000 \$85,004	\$380,340 \$72,341 (\$1,040) \$8,290 \$0 \$28,078 \$47,569 \$53,602 \$185,523 \$22,608 \$4,943 \$29,979 \$9,607 \$8,009 \$11,772	\$69,814 \$31,971 \$1,040 \$4,938 \$10,000 \$13,469 \$5,744 \$14,177 \$18,426 \$1,187 \$25,792 \$5,759 \$2,372 \$7,553	\$77,314 \$31,971 \$1,040 \$0 \$10,000 \$13,469 \$5,744 \$14,177 \$18,426 \$1,187 \$25,792 \$5,759 \$2,372 \$7,553
PUBLIC WORKS EQUIPMENT TOTAL	\$2,229,271	\$861,620	\$212,242	\$214,804
9310 PARK IMPROVEMENTS 9315 PLAYSCAPE REPLACEMENT	\$201,170 \$120,548	\$117,121 \$85,225	\$24,335 \$8,388	\$44,585 \$8,388
PARKS & RECREATION TOTAL	\$321,718	\$202,346	\$32,723	\$52,973
9350 ANIMAL SHELTER ANIMAL CONTROL TOTAL	\$6,000 \$6,000	\$6,000 \$0	\$0 \$0	\$0 \$0
9385 ENFORCEMENT EQUIPMENT POLICE DEPARTMENT TOTAL	\$1,000 \$1,000	\$1,000 \$0	\$0 \$0	\$0 \$0

**TOWN OF MIDDLEFIELD
2024-2025 BUDGET
CAPITAL / NONRECURRING FUND
APPROPRIATIONS**

<u>PROJECTS & ACCRUALS:</u>	<u>PROJECT GOAL/ ESTIMATED COST</u>	<u>BALANCE 2/1/2024</u>	<u>SELECTMAN PROPOSAL</u>	<u>BOARD OF FINANCE PROPOSAL</u>	<u>2024-2025 ADOPTED</u>
<u>46 - FIRE DEPARTMENT</u>					
9510 WATER SUPPLY DEVELOPMENT	On-going	\$13,624	\$0	\$0	\$0
xxxx PERSONAL PROTECTIVE GEAR	On-going	\$25,000	\$25,000	\$25,000	\$25,000
9515 FIRE HOSE REPLACEMENT	On-going	\$9,427	\$4,000	\$4,000	\$4,000
9520 STATE EMS PLAN	\$10,000	\$7,500	\$1,250	\$1,250	\$1,250
9535 BREATHING APPARATUS	\$334,856	\$25,658	\$41,125	\$41,125	\$41,125
9537 THERMAL IMAGING CAMERA	\$28,723	\$26,580	\$1,149	\$1,149	\$1,149
9538 COMMUNICATION EQUIPMENT	\$524,550	\$5,296	\$63,605	\$63,605	\$63,605
9539 COMPUTER UPGRADES	\$15,000	\$7,747	\$7,253	\$7,253	\$7,253
9542 RESCUE TRUCK #4	\$875,500	\$683,973	\$108,896	\$108,896	\$108,896
9543 MEDICAL TRUCK	\$126,890	\$65,597	\$18,265	\$18,265	\$18,265
9544 2015 ALL TERRIAN VEHICLE	\$41,056	\$14,080	\$3,563	\$3,563	\$3,563
9545 FIRE CHIEF'S VEHICLE	\$56,456	\$29,996	\$7,924	\$7,924	\$7,924
9546 TANKER REPLACEMENT	\$665,400	\$74,777	\$55,685	\$55,685	\$55,685
9559 LIFE SAVING EQUIPMENT	\$4,000	\$20,752	\$0	\$0	\$0
9566 BUILDING - REPAIRS & IMPROVEMENTS	On-going	\$34,509	\$0	\$1	\$1
9566 BUILDING - ROOF REPLACEMENT		\$0	\$0	\$150,000	\$150,000
9567 BUILDING RENOVATIONS	\$1	\$1	\$0	\$1	\$1
9570 2002 PUMPER REPLACEMENT #2	\$1,467,004	\$217,004	\$70,000	\$0	\$0
9571 2013 PUMPER REPLACEMENT #3	\$1,250,000	\$374,423	\$101,088	\$101,088	\$101,088
9581 EMERGENCY REPAIRS	\$10,000	\$10,000	\$0	\$0	\$0
9583 50KW GENERATOR	\$76,548	\$47,181	\$0	\$0	\$0
9585 SIREN-LYMAN/ROCKFALL	\$100,340	\$58,204	\$9,686	\$9,686	\$9,686
9591 BOAT REPLACEMENT	\$10,259	\$2,327	\$910	\$910	\$910
9595 BRUSH TRUCK REPLACEMENT	\$543,031	\$87,031	\$0	\$0	\$0
FIRE DEPARTMENT TOTAL	\$6,139,614	\$1,840,687	\$519,399	\$599,401	\$599,401
<u>48 - EMERGENCY MANAGEMENT</u>					
TBD MEMORIAL SCHOOL SHELTER	\$5,000	\$5,000	\$0	\$0	\$0
XXXX PORTABLE DIESEL LIGHT TRAILER	\$15,000	\$0	\$15,000	\$15,000	\$15,000
EMERGENCY MANAGEMENT TOTAL	\$20,000	\$5,000	\$15,000	\$15,000	\$15,000

TOWN OF MIDDLEFIELD
2024-2025 BUDGET
CAPITAL / NONRECURRING FUND
APPROPRIATIONS

Page 21

PROJECTS & ACCRUALS:

58 - ECONOMIC DEVELOPMENT

9620 COMMISSION PROJECTS & ANALYSES
9625 PLAN OF CONSERVATION & DEVELOPMENT
9630 PLANNING & ZONING REGULATION REVISIONS
9635 LAND BANK RESERVE

ECONOMIC DEVELOPMENT TOTAL

59 - CONSERVATION PROJECTS

9650 OPEN SPACE PROPERTY IMPROVEMENTS
9655 OPEN SPACE ACQUISITIONS
NEW CONSERVATION COE HILL PROPERTY RECLAMATION
CONSERVATION PROJECTS TOTAL

80 - OUTSIDE AGENCIES

9692 LEVI E. COE LIBRARY

OUTSIDE AGENCIES TOTAL

TOTAL APPROPRIATIONS

PROJECT GOAL/ ESTIMATED COST	BALANCE 2/1/2024	SELECTMAN PROPOSAL	BOARD OF FINANCE PROPOSAL	2024-2025 ADOPTED
\$6,000	\$10,999	\$0	\$0	\$0
\$12,500	\$7,144	\$1,785	\$1,785	\$1,785
\$17,000	\$17,000	\$0	\$0	\$0
\$2,500	\$6,000	\$0	\$0	\$0
\$38,000	\$41,143	\$1,785	\$1,785	\$1,785
\$1,000	\$7,032	\$1,000	\$1,000	\$1,000
\$2,500	\$2,500	\$0	\$0	\$0
\$20,000	\$0	\$20,000	\$20,000	\$20,000
\$23,500	\$9,532	\$21,000	\$21,000	\$21,000
\$65,021	\$15,715	\$5,698	\$5,698	\$5,698
\$65,021	\$15,715	\$5,698	\$5,698	\$5,698
\$11,248,637	\$4,401,420	\$1,173,456	\$1,271,038	\$1,271,038