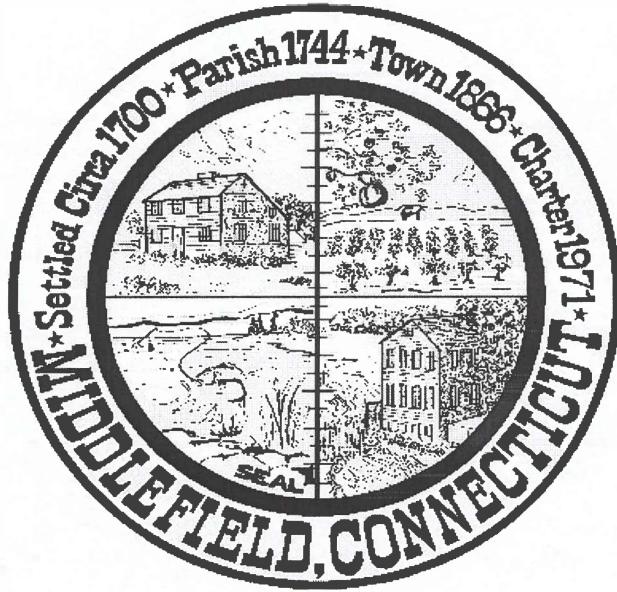


# TOWN OF MIDDLEFIELD

## 2025-2026 ANNUAL BUDGET



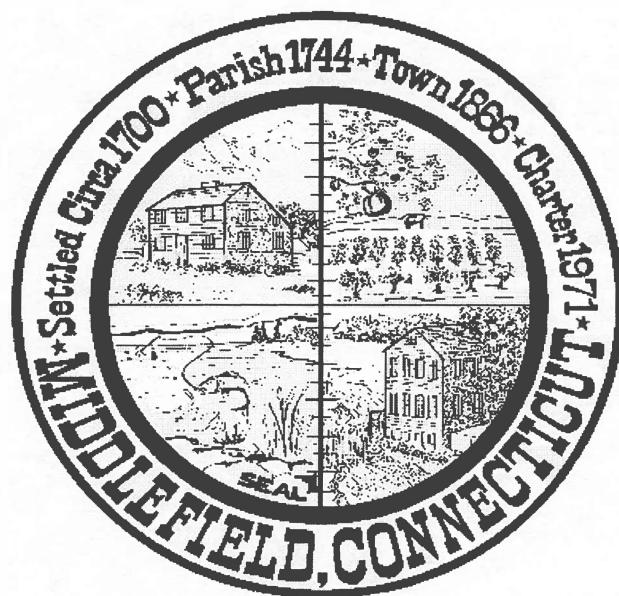
First Selectman's Proposed Budget

March 3, 2025

Proposed Mill Rate 29.75

RECEIVED FOR RECORD ON 3/3/2025  
@ 5:00PM AND RECORDED BY  
Sonya Hogan  
TOWN CLERK

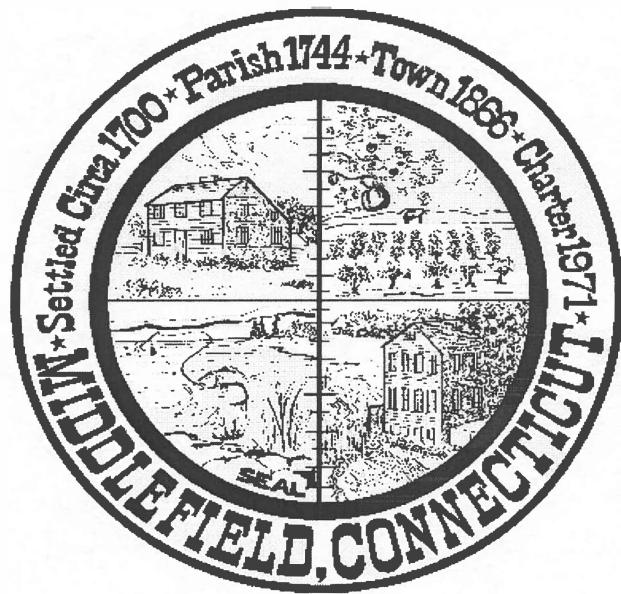
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**2025 - 2026 BUDGET**  
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# BUDGET SUMMARY



**TOWN OF MIDDLEFIELD**  
**2025 - 2026**  
**BUDGET**

Page 1

**Mill Rate Computation**

October 2024 Grand List	\$ 547,254,820
Exemptions	\$ (25,274,570)
Net Taxable Grand List	<u>\$ 521,980,250</u>
Estimated Collection Rate	<u>99.50%</u>
Net Taxable Grand List	\$519,370,349 (2)
Total required revenue from taxation	\$15,464,470
Add: Adjustment for tax abatements for First Responders/Elderly citizens	\$128,488
Less: Motor Vehicle Supplemental tax revenue adjustment	(\$140,000)
Adjusted Total Taxes Billed, Excluding Motor Vehicle Supplement	<u><u>\$15,452,958 (1)</u></u>
Mill Rate (1 divided by 2)	29.75

**Budget Recap**

	<u>School District</u>	<u>Town Expense</u>	<u>Debt Service</u>	<u>Capital Fund</u>	<u>Total Budget</u>
Appropriations	\$14,156,305	\$4,285,379	\$50,736	\$1,127,807	\$19,620,227
Other Revenues	\$2,094,620	\$2,061,138	\$0	\$0	\$4,155,758
Revenue Required From Taxation	<u><u>\$12,061,685</u></u>	<u><u>\$2,224,242</u></u>	<u><u>\$50,736</u></u>	<u><u>\$1,127,807</u></u>	<u><u>\$15,464,470</u></u>
Percentage of Budget	78.0%	14.4%	0.3%	7.3%	100%
Mills	23.21	4.28	0.10	2.17	29.75

**TOWN OF MIDDLEFIELD**  
**2025 - 2026**  
**BUDGET**

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**Budgeted Expenditure Comparison**

	<b>ANNUAL BUDGET</b>			
	<b>FY 2025/2026</b>	<b>FY 2024/2025</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Municipal Operations:</b>				
Town Expense	\$3,517,987	\$3,442,604	\$75,383	2.2%
Debt Service	\$50,736	\$50,736	\$0	0.0%
Capital Fund	\$1,127,807	\$1,223,292	(\$95,485)	-7.8%
<b>Total Municipal Operations</b>	<b>\$4,696,530</b>	<b>\$4,716,632</b>	<b>(\$20,102)</b>	<b>-0.4%</b>
<b>Outside Agencies:</b>				
Levi Coe Library	\$379,075	\$360,343	\$18,732	5.2%
DMIAAB	\$220,775	\$205,775	\$15,000	7.3%
DMYFS	\$47,338	\$68,500	(\$21,162)	-30.9%
Other	\$120,204	\$133,384	(\$13,180)	-9.9%
<b>Total Outside Agencies</b>	<b>\$767,392</b>	<b>\$768,002</b>	<b>(\$610)</b>	<b>-0.1%</b>
<b>School District</b>	<b>\$14,156,305</b>	<b>\$13,498,799</b>	<b>\$657,506</b>	<b>4.9%</b>
<b>Total Town Expenditures</b>	<b>\$19,620,227</b>	<b>\$18,983,433</b>	<b>\$636,794</b>	<b>3.4%</b>

**TOWN OF MIDDLEFIELD**  
**2025 - 2026**  
**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 2025-2026	23.21	4.28	0.10	2.17	29.75
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

**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 2025-2026	\$201,668	29.75	\$6,000	\$4,680	\$1,320
2024-2025	\$201,668	28.06	\$5,659	\$4,336	\$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

**2025-2026  
MILL RATE PROPOSALS**

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**SELECTMAN  
PROPOSAL**

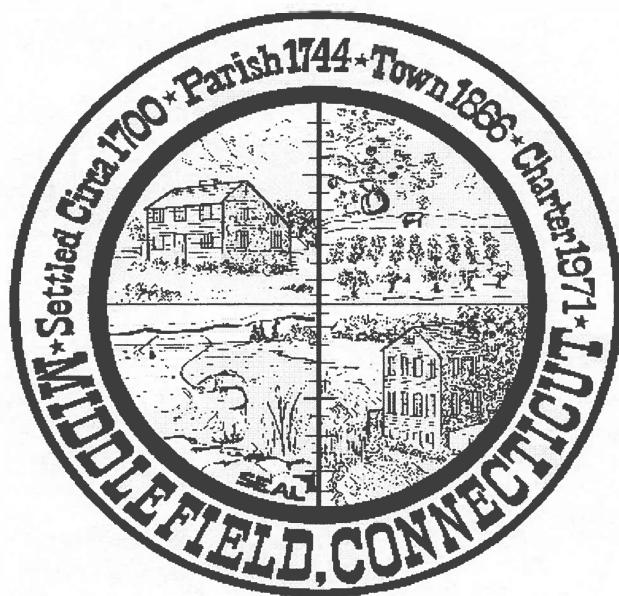
Estimated Taxable Grand List	\$521,980,250
Estimated Collection Rate %	<u>99.50</u>
Net Grand List	\$519,370,349
Adjusted Total Taxes Billed	\$15,452,958
Mill Rate	29.75

## GRAND LIST COMPARISON

Page 5

	October 1, 2023		Dollar <u>Change</u>	Percent <u>Change</u>
	Grand List After	October 1, 2024		
	<u>BAA Changes</u>	<u>Grand List</u>		
<b><u>Gross Grand List:</u></b>				
Real Estate	\$433,909,200	\$435,388,100	\$1,478,900	0.34%
Personal Property	\$60,652,808	\$66,754,950	\$6,102,142	10.06%
Motor Vehicle	\$53,372,670	\$45,111,770	(\$8,260,900)	-15.48%
<b>Total Gross Grand List</b>	<b><u>\$547,934,678</u></b>	<b><u>\$547,254,820</u></b>	<b><u>(\$679,858)</u></b>	<b><u>-0.12%</u></b>
<b><u>Exemptions:</u></b>				
Real Estate	\$935,000	\$1,289,800	\$354,800	37.95%
Personal Property	\$18,335,170	\$23,824,040	\$5,488,870	29.94%
Motor Vehicle	\$146,970	\$160,730	\$13,760	9.36%
<b>Total Exemptions</b>	<b><u>\$19,417,140</u></b>	<b><u>\$25,274,570</u></b>	<b><u>\$5,857,430</u></b>	<b><u>30.17%</u></b>
<b><u>Taxable Grand List</u></b>				
Real Estate & Personal Property	\$432,974,200	\$434,098,300	\$1,124,100	0.26%
Personal Property	\$42,317,638	\$42,930,910	\$613,272	1.45%
Motor Vehicles	\$53,225,700	\$44,951,040	(\$8,274,660)	-15.55%
<b>Total Taxable Grand List</b>	<b><u>\$528,517,538</u></b>	<b><u>\$521,980,250</u></b>	<b><u>(\$6,537,288)</u></b>	<b><u>-1.24%</u></b>

# GENERAL FUND



**TOWN OF MIDDLEFIELD  
2025-2026 BUDGET  
GENERAL FUND - REVENUES**

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**REVENUE SOURCES:**

**0 1 - PROPERTY TAX COLLECTIONS**

4000 PROPERTY TAX COLLECTIONS TOTAL

**05 - STATE OF CONNECTICUT**

4103 PEQUOT-MOHEGAN GRANT  
4104 MUNICIPAL REVENUE SHARE GRANT  
4106 MUNICIPAL PROJECTS GRANT  
4108 MUNICIPAL STABILIZATION GRANT  
4110 PILOT: VETERANS TAX RELIEF  
4111 PILOT: DISABLED PROGRAM  
4114 JUDICIAL FINES  
4120 OTHER REVENUE  
4121 PILOT-NEW TIERED REIMBURSEMENT  
4200 EDUCATION COST SHARING GRANT

STATE OF CONNECTICUT TOTAL

**20 - CHARGES FOR SERVICES**

4400 LICENSES & PERMITS  
4401 LAND USE DEPARTMENT  
4403 TOWN CLERK  
4406 POLICE DEPARTMENT SERVICES  
4409 FIRE DEPARTMENT SERVICES  
4410 FIRE MARSHAL FEES  
4411 HEALTH DEPARTMENT  
4420 DOG LICENSES & FEES  
4425 BEACH PASSES  
4429 MISCELLANEOUS

CHARGES FOR SERVICES TOTAL

	2023/2024 ACTUAL REVENUES	2024/2025		2025-2026		
		BUDGETED REVENUE	ESTIMATED REVENUES	BUDGETED REVENUES	PERCENT CHANGE	\$ CHANGE
4000 PROPERTY TAX COLLECTIONS TOTAL	15,112,949	14,878,045	14,878,045	15,464,470	3.94%	586,425
05 - STATE OF CONNECTICUT						
4103 PEQUOT-MOHEGAN GRANT	5,616	5,616	5,616	5,616	0.0%	0
4104 MUNICIPAL REVENUE SHARE GRANT	108,810	0	0	0	0.0%	0
4106 MUNICIPAL PROJECTS GRANT	248,652	248,652	248,652	248,652	0.0%	0
4108 MUNICIPAL STABILIZATION GRANT	14,971	14,971	14,971	14,971	0.0%	0
4110 PILOT: VETERANS TAX RELIEF	3,050	3,000	2,974	3,000	0.0%	0
4111 PILOT: DISABLED PROGRAM	476	400	433	430	7.5%	30
4114 JUDICIAL FINES	1,547	1,200	1,152	1,200	0.0%	0
4120 OTHER REVENUE	9,803	9,825	15,608	15,600	58.8%	5,775
4121 PILOT-NEW TIERED REIMBURSEMENT	9,047	9,270	9,270	7,069	-23.7%	(2,201)
4200 EDUCATION COST SHARING GRANT	1,958,785	2,100,359	2,100,359	2,094,620	-0.3%	(5,739)
STATE OF CONNECTICUT TOTAL	2,360,757	2,393,293	2,399,035	2,391,158	-0.1%	(2,135)
20 - CHARGES FOR SERVICES						
4400 LICENSES & PERMITS	2,220	2,500	3,280	3,000	20.0%	500
4401 LAND USE DEPARTMENT	71,993	70,000	88,344	85,000	21.4%	15,000
4403 TOWN CLERK	134,812	85,000	94,068	90,000	5.9%	5,000
4406 POLICE DEPARTMENT SERVICES	1,180	0	0	0	0.0%	0
4409 FIRE DEPARTMENT SERVICES	0	1,000	0	500	-50.0%	(500)
4410 FIRE MARSHAL FEES	0	0	60	0	0.0%	0
4411 HEALTH DEPARTMENT	750	400	603	1,000	150.0%	600
4420 DOG LICENSES & FEES	5,381	3,500	3,500	3,500	0.0%	0
4425 BEACH PASSES	3,594	1,989	2,500	2,500	25.7%	511
4429 MISCELLANEOUS	11,676	1,000	2,500	1,000	0.0%	0
CHARGES FOR SERVICES TOTAL	231,606	165,389	194,855	186,500	12.8%	21,111

**TOWN OF MIDDLEFIELD  
2025-2026 BUDGET  
GENERAL FUND - REVENUES**

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<b><u>REVENUE SOURCES:</u></b>	2023/2024		2024/2025		2025-2026	
	ACTUAL REVENUES	BUDGETED REVENUE	ESTIMATED REVENUES	BUDGETED REVENUES	PERCENT CHANGE	\$ CHANGE
<b><u>25 - OTHER REVENUES</u></b>						
4500	MIDDLEFIELD HOUSING AUTHORITY	25,795	25,000	25,000	0.0%	0
4501	JOSEPH E. COE TRUST FUND	13,644	9,775	10,400	0.0%	0
4505	SALE OF PROPERTY & EQUIPMENT	28,500	5,000	5,000	0.0%	0
4507	TELEPHONE ACCESS LINE TAX	11,615	7,922	7,922	-0.3%	(22)
4511	RENTALS OF TOWN PROPERTY	36,452	1,102	14,300	1170.4%	12,898
XXXX	CELL TOWER 50 YEAR LEASE	29,316	0	0	0.0%	0
4529	MISCELLANEOUS	11,164	15,000	3,000	-80.0%	(12,000)
<b>OTHER REVENUES TOTAL</b>		<b>156,486</b>	<b>63,799</b>	<b>65,622</b>	<b>64,675</b>	<b>1.4%</b>
<b><u>27 - TRANSFERS FROM OTHER FUNDS</u></b>						
4534	PARK & REC. (SUMMER CAMP PAYROLL EXPS.)	45,831	62,186	48,443	52,975	-14.8% (9,211)
4535	OLD INDIAN TRAIL FUND	2,500	2,500	2,500	0.0%	0
4538	WPCA - ROUTE 66 SEWER SYSTEM	0	750	750	0.0%	0
4539	WPCA - LAKE BESECK SEWER SYSTEM	0	2,200	2,200	0.0%	0
<b>TRANSFERS FROM OTHER FUNDS TOTAL</b>		<b>48,331</b>	<b>67,636</b>	<b>53,893</b>	<b>58,425</b>	<b>-13.6% (9,211)</b>
4600	<b><u>30 - REVENUE FROM USE OF MONEY</u></b>		724,861	400,000	483,737	400,000 0.0% 0
<b><u>35 - OTHER FINANCING SOURCES</u></b>						
4700	FUND BALANCE	910,824	1,003,272	1,003,272	1,000,000	-0.3% (3,272)
XXXX	CELL TOWER FUND BALANCE		55,000	116,263	55,000	0.0% 0
<b>OTHER FINANCING SOURCES TOTAL</b>		<b>910,824</b>	<b>1,058,272</b>	<b>1,119,535</b>	<b>1,055,000</b>	<b>-0.3% (3,272)</b>
<b>TOTAL REVENUES</b>						
		<b>\$19,545,814</b>	<b>\$19,026,434</b>	<b>\$19,194,722</b>	<b>19,620,227</b>	<b>3.1% 593,793</b>

**TOWN OF MIDDLEFIELD  
2025-2026 BUDGET  
GENERAL FUND - EXPENDITURES**

<b><u>EXPENDITURES:</u></b>	<b>2023-2024</b>	<b>2024-2025</b>			<b>2025-2026</b>			
	<b>ACTUAL EXPENSES</b>	<b>BUDGETED EXPENSES</b>	<b>ACTUAL 1/31/2025</b>	<b>ESTIMATED EXPENSES</b>	<b>DEPT. PROPOSAL</b>	<b>SELECTMAN PROPOSAL</b>	<b>PERCENT CHANGE</b>	<b>\$ INCREASE (DECREASE)</b>
<b><u>10 - SELECTMAN'S OFFICE</u></b>								
6000 FIRST SELECTMAN'S SALARY	89,391	91,849	51,271	91,849	95,064	95,064	3.5%	3,215
6001 SELECTMEN'S SALARIES	11,208	11,516	6,718	11,516	11,919	11,919	3.5%	403
6003 EXECUTIVE ASSISTANT	64,883	69,795	39,497	69,795	72,262	72,262	3.5%	2,467
6004 FINANCE DIRECTOR	111,491	125,000	69,712	125,000	128,750	128,750	3.0%	3,750
6005 ACCOUNT PAYABLE ASSISTANT/FLOATER	19,875	23,623	12,832	23,623	23,800	23,800	0.7%	177
6007 ACCOUNTING SOFTWARE LICENSE	7,581	7,647	3,594	7,200	7,500	7,500	-1.9%	(147)
6008 PAYROLL SERVICE FEES	6,170	5,997	4,021	6,594	7,122	7,691	28.3%	1,694
6009 DUES & ORGANIZATIONS	4,351	5,000	4,146	4,500	5,000	5,000	0.0%	0
6012 OFFICE EXPENSES	15,076	13,443	5,494	15,000	16,500	20,000	48.8%	6,557
<b>SELECTMAN'S OFFICE TOTAL</b>	<b>330,026</b>	<b>353,870</b>	<b>197,285</b>	<b>355,077</b>	<b>367,917</b>	<b>371,986</b>	<b>5.1%</b>	<b>18,116</b>
<b><u>12 - PROFESSIONAL SERVICES</u></b>								
6050 TOWN ENGINEER	35,306	26,500	3,516	12,000	27,000	27,000	1.9%	500
6060 TOWN & REGIONAL PLANNING	9,049	9,321	9,421	9,421	9,496	9,496	1.9%	175
6065 CONTRACTED SERVICES-TOWN PLANNER	48,123	48,000	24,000	48,000	48,000	48,000	0.0%	0
6070 TOWN COUNSEL	19,999	10,000	9,570	14,000	12,000	12,000	20.0%	2,000
6072 LABOR COUNSEL	13,019	14,000	16,425	18,000	5,000	5,000	-64.3%	(9,000)
6079 LEGAL NOTICES	6,998	5,200	4,468	6,500	5,300	5,300	1.9%	100
6080 TOWN AUDITOR	26,800	28,900	19,200	28,900	28,900	28,900	0.0%	0
6085 CONSULTANTS-GRANT WRITING/OTHER	0	5,000	0	0	0	0	-100.0%	(5,000)
6090 COMPUTER NETWORK SUPPORT	36,357	30,337	17,195	24,603	30,000	30,000	-1.1%	(337)
6095 TOWN WEB SITE	597	8,317	0	8,317	8,317	8,317	0.0%	0
<b>PROFESSIONAL &amp; LEGAL COSTS</b>	<b>196,248</b>	<b>185,575</b>	<b>103,795</b>	<b>169,741</b>	<b>174,013</b>	<b>174,013</b>	<b>-6.2%</b>	<b>(11,562)</b>
<b><u>15 - MUNICIPAL INSURANCES</u></b>								
6201 PROPERTY / AUTO / LIABILITY	66,896	68,579	72,429	72,429	73,515	73,515	7.2%	4,936
6202 INSURANCE DEDUCTIBLES	0	2,500	0	0	2,500	2,500	0.0%	0
6203 CYBER LIABILITY COVERAGE	14,681	15,000	0	0	0	0	-100.0%	(15,000)
6219 WORKER'S COMPENSATION	33,556	34,357	34,557	34,557	36,285	36,285	5.6%	1,928
<b>MUNICIPAL INSURANCES</b>	<b>115,133</b>	<b>120,436</b>	<b>106,986</b>	<b>106,986</b>	<b>112,300</b>	<b>112,300</b>	<b>-6.8%</b>	<b>(8,136)</b>

**TOWN OF MIDDLEFIELD  
2025-2026 BUDGET  
GENERAL FUND - EXPENDITURES**

**EXPENDITURES:**

	2023-2024		2024-2025		2025-2026			
	ACTUAL EXPENSES	BUDGETED EXPENSES	ACTUAL 1/31/2025	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	PERCENT CHANGE	\$ INCREASE (DECREASE)
<b>16 - GENERAL &amp; CENTRAL SERVICES</b>								
6321 TOWN HALL BUILDING EXPENSES	11,559	13,492	7,756	13,492	13,000	13,000	-3.6%	(492)
6341 COMM. CENTER BLDING EXPENSES	28,007	35,900	17,944	35,900	35,000	35,000	-2.5%	(900)
6361 STREET LIGHTING & MAINTENANCE	16,842	16,320	10,572	19,000	17,108	17,108	4.8%	788
6371 LAKE BESECK DRAWDOWN EXPENSE	8,180	3,625	0	3,625	3,625	3,625	0.0%	0
6404 TELEPHONE/POSTAGE/COPIER EXPNS.	28,712	31,941	11,519	27,000	30,177	30,177	-5.5%	(1,764)
6411 CUSTODIAN SALARY	29,938	30,271	16,726	30,271	31,618	31,618	4.4%	1,347
6412 FACILITIES MANAGER	883	14,589	8,784	14,589	14,199	14,199	-2.7%	(390)
6421 AUTOMOBILE MAINTENANCE & GPS	0	2,129	0	1,000	2,000	2,000	-6.1%	(129)
6422 TOWN VEHICLE FUEL	19,917	20,000	9,829	20,000	17,000	17,000	-15.0%	(3,000)
6425 OLD NORTH CEMETERY	5,895	2,625	2,925	4,425	3,000	3,000	14.3%	375
<b>CENTRAL SERVICES TOTAL</b>	<b>149,933</b>	<b>170,892</b>	<b>86,055</b>	<b>169,302</b>	<b>166,727</b>	<b>166,727</b>	<b>-2.4%</b>	<b>(4,165)</b>
<b>19 - EMPLOYEE BENEFITS</b>								
6580 SOCIAL SECURITY	92,417	111,985	60,271	111,985	112,284	112,284	0.3%	299
6582 HEALTH / LIFE INSURANCE	243,100	233,679	173,777	233,679	293,664	293,664	25.7%	59,985
6586 PENSION-MUNICIPAL EMPLOYEES	88,831	102,225	57,296	102,225	120,120	120,120	17.5%	17,895
6587 PENSION-ELECTED OFFICIALS	5,226	5,370	942	5,370	5,558	5,558	3.5%	188
<b>EMPLOYEE BENEFITS TOTAL</b>	<b>429,574</b>	<b>453,259</b>	<b>292,286</b>	<b>453,259</b>	<b>531,626</b>	<b>531,626</b>	<b>17.3%</b>	<b>78,367</b>
<b>20 - TOWN CLERK</b>								
6600 TOWN CLERK SALARY	59,036	60,659	33,861	60,659	62,782	62,782	3.5%	2,123
6605 INDEX, RECORDING, VITAL STATISTICS	371	1,200	149	1,200	1,200	1,200	0.0%	0
6606 RECORDS SYSTEM LICENSE	14,377	15,041	6,480	15,041	15,965	15,965	6.1%	924
6607 SPECIAL PROJECTS	0	2,910	2,910	2,910	0	0	-100.0%	(2,910)
6608 TOWN CLERK ASSISTANT	30,629	34,198	19,365	34,198	36,087	36,087	5.5%	1,889
6609 TOWN RECORDS RESTORATION	1,741	2,000	168	2,000	2,000	2,000	0.0%	0
6610 CONFERENCES & DUES	495	700	175	700	700	700	0.0%	0
6612 OFFICE EXPENSES	1,813	1,800	172	1,800	1,800	1,800	0.0%	0
<b>TOWN CLERK TOTAL</b>	<b>108,462</b>	<b>118,508</b>	<b>63,280</b>	<b>118,508</b>	<b>120,534</b>	<b>120,534</b>	<b>1.7%</b>	<b>2,026</b>

**TOWN OF MIDDLEFIELD**  
**2025-2026 BUDGET**  
**GENERAL FUND - EXPENDITURES**

<b>EXPENDITURES:</b>	<b>2023-2024</b>		<b>2024-2025</b>		<b>2025-2026</b>			
	<b>ACTUAL EXPENSES</b>	<b>BUDGETED EXPENSES</b>	<b>ACTUAL 1/31/2025</b>	<b>ESTIMATED EXPENSES</b>	<b>DEPT. PROPOSAL</b>	<b>SELECTMAN PROPOSAL</b>	<b>PERCENT CHANGE</b>	<b>\$ INCREASE (DECREASE)</b>
<b>22 - TAX COLLECTOR</b>								
6700 TAX COLLECTOR SALARY	45,837	47,098	26,290	47,098	48,746	48,746	3.5%	1,648
6701 TAX COLLECTOR ASSISTANT	870	2,500	1,260	2,500	2,500	2,500	0.0%	0
6705 STATE DELINQUENT AUTOS	250	250	0	250	250	250	0.0%	0
6707 SYSTEM SOFTWARE LICENSE	12,400	12,830	12,654	12,654	13,616	13,616	6.1%	786
6710 CONFERENCES & DUES	20	200	0	0	100	100	-50.0%	(100)
6712 OFFICE EXPENSES	349	750	37	750	500	500	-33.3%	(250)
<b>TAX COLLECTOR TOTAL</b>	<b>59,726</b>	<b>63,628</b>	<b>40,241</b>	<b>63,252</b>	<b>65,712</b>	<b>65,712</b>	<b>3.3%</b>	<b>2,084</b>
<b>24 - TREASURER</b>								
6800 TREASURER SALARY	6,805	7,628	4,450	7,628	7,895	7,895	3.5%	267
<b>TREASURER TOTAL</b>	<b>6,805</b>	<b>7,628</b>	<b>4,450</b>	<b></b>	<b>7,895</b>	<b>7,895</b>	<b>3.5%</b>	<b>267</b>
<b>26 - REGISTRARS OF VOTERS</b>								
6900 REGISTRARS SALARIES	18,460	40,000	24,202	40,000	40,000	40,000	0.0%	0
6901 DEPUTIES SALARIES	0	4,158	7,373	8,837	4,158	4,158	0.0%	0
6904 MEALS	0	5,150	883	883	0	0	-100.0%	(5,150)
6920 REFERENDUM-1 DAY	0	3,205	2,628	4,500	6,917	6,917	115.8%	3,712
6921 PRIMARY EARLY VOTING-5 DAYS	0	2,637	4,010	4,010	0	0	-100.0%	(2,637)
6922 PRIMARY DAY	0	2,701	2,263	2,263	0	0	-100.0%	(2,701)
6923 GENERAL ELECTION EARLY VOTING-12 DAYS	0	10,386	9,094	9,094	10,080	10,080	-2.9%	(306)
6924 GENERAL ELECTION-1 DAY	0	2,701	10,492	10,492	2,305	2,305	-14.7%	(396)
6902 ELECTION EXPENSES	30,655	6,383	1,424	1,424	7,500	7,500	17.5%	1,117
6906 EDUCATION & TRAINING	5,411	5,648	1,053	2,500	5,648	5,648	0.0%	0
6907 CONFERENCES & DUES	2,887	2,581	2,207	3,500	2,581	2,581	0.0%	0
6912 OFFICE EXPENSES	5,741	3,953	767	2,000	4,427	4,427	12.0%	474
<b>REGISTRARS OF VOTERS TOTAL</b>	<b>63,154</b>	<b>89,503</b>	<b>66,396</b>	<b>89,503</b>	<b>83,616</b>	<b>83,616</b>	<b>-6.6%</b>	<b>(5,887)</b>
<b>30 - LAND USE / HEALTH DEPART.</b>								
7000 BUILDING OFFICIAL	44,529	62,400	35,000	62,400	62,400	62,400	0.0%	0
7001 OFFICE ASSISTANT	54,737	56,351	31,366	56,351	58,426	58,426	3.7%	2,075
7002 ZONING OFFICER	14,175	18,000	9,000	18,000	18,000	18,000	0.0%	0
7003 SANITARIAN	15,009	0	0	0	0	0	0.0%	0
7005 INLAND/WETLANDS AGENT	2,206	15,138	8,517	14,747	15,687	15,687	3.6%	549
7006 EDUCATION AND TRAINING	2,303	3,000	1,650	3,000	0	0	0.0%	(700)
7011 D.E.E.P. / EDUCATION FEES	1,321	1,200	612	1,225	1,200	1,200	0.0%	0
7031 WATER TESTING / LAB FEES	4,801	4,093	0	4,000	4,093	4,093	0.0%	0
7034 WATER FILTER SERVICE	160	300	170	300	300	300	0.0%	0
7047 CONFERENCES & DUES	6,389	3,500	2,306	3,088	4,500	4,500	28.6%	1,000
7049 OFFICE EXPENSES	0	750	445	750	3,200	3,000	300.0%	2,250
7050 TRAVEL REIMBURSEMENT	0	0	0	0	20,000	0	0.0%	0
New PLAN REVIEW PROFESSIONAL SERVICES	145,630	165,432	89,066	163,861	190,806	170,606	3.1%	5,174
<b>LAND USE DEPARTMENT TOTAL</b>	<b>145,630</b>	<b>165,432</b>	<b>89,066</b>	<b>163,861</b>	<b>190,806</b>	<b>170,606</b>	<b>3.1%</b>	<b>5,174</b>

**TOWN OF MIDDLEFIELD  
2025-2026 BUDGET  
GENERAL FUND - EXPENDITURES**

**EXPENDITURES:**

	2023-2024	2024-2025		2025-2026			
	ACTUAL EXPENSES	BUDGETED EXPENSES	ACTUAL 1/31/2025	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	PERCENT CHANGE

**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**

90,545	93,214	51,885	93,214
19,631	21,940	20,015	21,940
4,573	2,800	1,996	2,800
1,888	1,900	410	1,900
7,379	8,000	3,500	8,000
4,509	3,335	254	3,335
<b>128,525</b>	<b>131,189</b>	<b>78,060</b>	<b>131,189</b>

95,570	95,570	2.5%	2,356
23,735	23,735	8.2%	1,795
3,000	3,000	7.1%	200
2,470	2,470	30.0%	570
8,000	8,000	0.0%	0
3,460	3,460	3.7%	125
<b>136,235</b>	<b>136,235</b>	<b>3.8%</b>	<b>5,046</b>

**38 - SENIOR / SOCIAL SERVICES**

7500 MUNICIPAL AGENT  
7501 SENIOR CENTER ACTIVITIES  
7504 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**

40,573	41,434	23,063	41,434
8,994	8,000	5,406	8,000
0	6,750	750	1,750
0	0	48	48
17,704	18,235	9,118	18,235
0	0	0	0
3,000	3,000	0	3,000
0	0	0	0
25	50	25	50
101	200	30	200
<b>70,397</b>	<b>77,669</b>	<b>38,440</b>	<b>72,717</b>

44,000	42,961	3.7%	1,527
8,500	8,500	6.3%	500
7,500	7,500	11.1%	750
0	0	0	0
18,000	18,780	3.0%	545
0	0	0	0
5,000	4,500	50.0%	1,500
0	0	0	0
150	150	200.0%	100
100	100	-50.0%	(100)
<b>83,250</b>	<b>82,491</b>	<b>6.2%</b>	<b>4,822</b>

**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**

277,444	335,099	181,689	335,099
23,062	55,000	9,592	55,000
70,769	50,000	30,173	50,000
24,488	37,866	16,108	37,866
97,280	81,500	39,188	81,500
15,489	16,500	14,142	25,000
2,598	3,000	2,388	4,000
5,785	4,150	2,308	4,150
113	3,500	2,416	3,500
2,403	2,460	0	2,460
110	310	0	310
	250	0	250
<b>519,541</b>	<b>589,635</b>	<b>298,004</b>	<b>599,135</b>

354,418	354,418	5.8%	19,319
55,000	55,000	0.0%	0
50,000	50,000	0.0%	0
40,062	28,000	-26.1%	(9,866)
81,500	81,500	0.0%	0
16,500	16,500	0.0%	0
3,500	3,500	16.7%	500
4,150	4,150	0.0%	0
3,500	3,500	0.0%	0
2,546	2,546	3.5%	86
300	300	-3.2%	(10)
250	250	0.0%	0
<b>611,726</b>	<b>599,664</b>	<b>1.7%</b>	<b>10,029</b>

**TOWN OF MIDDLEFIELD  
2025-2026 BUDGET  
GENERAL FUND - EXPENDITURES**

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**EXPENDITURES:**

	2023-2024	2024-2025		2025-2026			
	ACTUAL EXPENSES	BUDGETED EXPENSES	ACTUAL 1/31/2025	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	PERCENT CHANGE

**42 - PARK & RECREATION**

7700 DIRECTOR SALARY  
7703 PECKHAM PARK EXPENSES  
7704 LAKE BESECK PARK EXPENSES  
7705 SUMMER CAMP PAYROLL  
7707 SUMMER ENTERTAINMENT  
7709 OFFICE EXPENSES

39,561	40,648	22,691	40,648
49,717	64,787	29,918	64,787
20,061	27,234	14,384	27,234
42,299	57,767	38,157	45,000
0	1,000	937	937
3,900	4,930	4,456	4,456
<b>155,538</b>	<b>196,366</b>	<b>110,543</b>	<b>183,062</b>

41,260	42,071	3.5%	1,423
65,291	65,291	0.8%	504
27,234	27,234	0.0%	0
49,210	49,210	-14.8%	(8,557)
1,500	1,500	50.0%	500
5,280	5,280	7.1%	350
<b>189,775</b>	<b>190,586</b>	<b>-2.9%</b>	<b>(5,780)</b>

**PARK & RECREATION TOTAL**

**43 - ANIMAL CONTROL**

7800 ANIMAL CONTROL OFFICER  
7801 KENNEL ASSISTANT  
7802 VEHICLE ALLOWANCE  
7804 SHELTER & ANIMAL EXPENSES  
7809 STATE OF CONNECTICUT FEES  
7812 SUNDY EXPENSES

20,010	20,560	11,994	20,560
	4,800	3,580	4,800
0	500	0	0
4,068	2,000	2,877	4,000
2,229	2,005	1,917	1,917
1,421	1,810	546	1,810
<b>27,728</b>	<b>31,675</b>	<b>20,914</b>	<b>33,087</b>

21,280	21,280	3.5%	720
4,968	4,968	3.5%	168
0	0	-100.0%	(500)
2,213	3,500	75.0%	1,500
2,127	2,127	6.1%	122
1,475	1,475	-18.5%	(335)
<b>32,063</b>	<b>33,350</b>	<b>5.3%</b>	<b>1,675</b>

**ANIMAL CONTROL TOTAL**

**44- POLICE DEPARTMENT**

7900 PAYROLL  
7904 OVERTIME & PRIVATE DUTY  
7906 EQUIPMENT  
7908 SECRETARY  
7912 SUNDY EXPENSES

244,675	298,480	0	298,480
5,515	10,000	1,615	4,000
2,239	4,925	10	4,925
9,269	9,542	4,404	9,542
836	2,069	1,350	2,069
<b>262,534</b>	<b>325,016</b>	<b>7,379</b>	<b>319,016</b>

271,032	271,032	-9.2%	(27,448)
10,000	10,000	0.0%	0
2,016	2,016	-59.1%	(2,909)
9,895	9,895	3.7%	353
2,055	2,055	-0.7%	(14)
<b>294,998</b>	<b>294,998</b>	<b>-9.2%</b>	<b>(30,018)</b>

**POLICE DEPARTMENT TOTAL**

**TOWN OF MIDDLEFIELD  
2025-2026 BUDGET  
GENERAL FUND - EXPENDITURES**

<b>EXPENDITURES:</b>	<b>2023-2024</b>		<b>2024-2025</b>		<b>2025-2026</b>		
	<b>ACTUAL EXPENSES</b>	<b>BUDGETED EXPENSES</b>	<b>ACTUAL 1/31/2025</b>	<b>ESTIMATED EXPENSES</b>	<b>DEPT. PROPOSAL</b>	<b>SELECTMAN PROPOSAL</b>	<b>PERCENT CHANGE</b>

**46 - FIRE DEPARTMENT**

8000 FIRE HOUSE OPERATIONS  
8001 TRUCK OPERATIONS & MAINT.  
8002 COMMUNICATIONS  
8003 EQUIPMENT & SUPPLIES  
8006 PHYSICALS & WELLNESS  
8007 TRAINING & PREPAREDNESS  
8009 LIFE INSURANCE  
8010 APPRECIATION NIGHT  
8012 SUPPLEMENTAL BENEFITS  
8013 CANCER PRESUMPTION FUND  
8015 PART TIME LABOR  
**FIRE DEPARTMENT TOTAL**

43,782	36,500	19,758	36,500	36,500	36,500	0.0%	0
34,195	35,000	18,834	35,000	35,000	35,000	0.0%	0
5,989	9,000	2,741	9,000	10,000	10,000	11.1%	1,000
22,205	17,500	15,778	17,500	17,500	17,500	0.0%	0
4,882	10,000	2,026	10,000	10,000	10,000	0.0%	0
14,962	12,000	7,169	12,000	12,000	12,000	0.0%	0
8,170	10,000	4,952	10,000	10,000	10,000	0.0%	0
5,923	6,000	5,604	6,000	6,000	6,000	0.0%	0
29,250	29,550	0	29,550	35,000	35,000	18.4%	5,450
	400	200	400	400	400	0.0%	0
18,002	20,438	10,428	20,438	20,438	21,135	3.4%	697
<b>187,360</b>	<b>186,388</b>	<b>87,490</b>	<b>186,388</b>	<b>192,838</b>	<b>193,535</b>	<b>3.8%</b>	<b>7,147</b>

**47 - FIRE MARSHAL**

8050 FIRE MARSHAL SALARY  
8051 DEPUTY CALLOUT EXPENSES  
8052 VEHICLE EXPENSE  
8053 CONFERENCES & DUES  
8054 SUNDRY EXPENSES  
8055 RECORDS  
NEW CODE REVIEW MEMORIAL SCHOOL

14,075	14,462	8,436	14,462	14,075	14,968	3.5%	506
1,130	2,000	1,140	2,000	2,000	2,000	0.0%	0
0	0	0	0	1	1	N/A	1
2,648	3,130	566	3,130	2,500	2,500	-20.1%	(630)
472	400	0	400	500	500	25.0%	100
1,750	1,500	1,500	1,500	1,750	1,750	16.7%	250
				17,600	0	0.0%	0
<b>20,075</b>	<b>21,492</b>	<b>11,642</b>	<b>21,492</b>	<b>38,426</b>	<b>21,719</b>	<b>1.1%</b>	<b>227</b>

**48 - EMERGENCY MANAGEMENT**

8100 DIRECTOR'S STIPEND  
8102 SHELTER SUPPLIES  
8103 COMMUNICATIONS EQUIPMENT  
8105 EMERGENCY NOTIFICATION SYSTEM  
8109 SUNDRY EXPENSES

9,585	9,849	5,845	9,849	10,194	10,194	3.5%	345
0	3,000	0	3,000	3,000	3,000	0.0%	0
987	2,100	494	2,234	4,520	4,520	115.2%	2,420
3,611	3,938	3,610	3,610	3,792	3,792	-3.7%	(146)
1,625	1,500	0	1,500	1,500	1,500	0.0%	0
<b>15,808</b>	<b>20,387</b>	<b>9,949</b>	<b>20,193</b>	<b>23,006</b>	<b>23,006</b>	<b>12.8%</b>	<b>2,619</b>

**TOWN OF MIDDLEFIELD  
2025-2026 BUDGET  
GENERAL FUND - EXPENDITURES**

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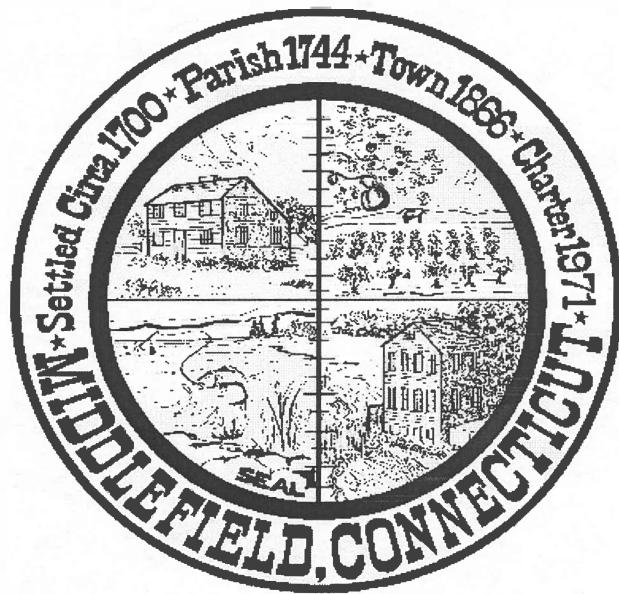
<b>EXPENDITURES:</b>	2023-2024	2024-2025			2025-2026			
	ACTUAL EXPENSES	BUDGETED EXPENSES	ACTUAL 1/31/2025	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	PERCENT CHANGE	\$ INCREASE (DECREASE)
<b>54 - BOARDS &amp; COMMISSIONS</b>								
8500 BOARD OF SELECTMEN	3,403	4,000	938	2,000	3,000	4,750	18.8%	750
8510 BOARD OF FINANCE	488	2,450	0	0	600	600	-75.5%	(1,850)
8520 BOARD OF ASSESSMENT APPEALS	750	750	0	750	750	750	0.0%	0
8530 PLANNING & ZONING COMMISSION	1,857	11,360	0	2,500	6,550	6,550	-42.3%	(4,810)
8540 ECONOMIC DEVELOPMENT COMMISSION	0	4,000	0	1,500	500	500	-87.5%	(3,500)
8550 INLAND WETLANDS AGENCY	4,874	7,500	1,927	5,000	9,750	9,750	30.0%	2,250
8560 ZONING BOARD OF APPEALS	1,503	2,500	790	2,000	2,100	2,100	-16.0%	(400)
8570 CONSERVATION COMMISSION	300	500	0	500	500	500	0.0%	0
8575 FIRE HOUSE BUILDING COMMITTEE	2,229	2,000	656	2,000	1,100	1,100	-45.0%	(900)
8580 PARK & RECREATION COMMISSION	0	250	0	250	480	480	92.0%	230
8590 CHARTER REVISION COMMISSION	712	1,000	0	0	300	300	-70.0%	(700)
8595 BESECK LAKE AD-HOC COMMITTEE	11,023	19,600	9,390	19,600	24,950	24,950	27.3%	5,350
<b>BOARDS &amp; COMMISSIONS TOTAL</b>	<b>27,139</b>	<b>55,910</b>	<b>13,701</b>	<b>36,100</b>	<b>50,580</b>	<b>52,330</b>	<b>-6.4%</b>	<b>(3,580)</b>
<b>64 - SEWER SYSTEM SERVICES</b>								
8630 BROOKSIDE DRIVE SYSTEM	5,914	2,500	6,406	7,500	6,300	6,300	152.0%	3,800
8638 WPCA - ROUTE 66 SYSTEM	154	308	133	308	340	340	10.4%	32
8639 WPCA - BESECK LAKE SYSTEM	463	926	657	926	1,300	1,300	40.4%	374
<b>SEWER SYSTEM SERVICES TOTAL</b>	<b>6,531</b>	<b>3,734</b>	<b>7,196</b>	<b>8,734</b>	<b>7,940</b>	<b>7,940</b>	<b>112.6%</b>	<b>4,206</b>
<b>70 - OTHER TOWN FUNDS</b>								
8802 CAPITAL / NONRECURRING FUND	988,741	1,271,292	1,223,292	1,271,292	1,127,807	1,127,807	-11.3%	(143,485)
8805 OLD INDIAN TRAIL FUND	5,350	5,350	5,350	5,350	5,350	5,350	0.0%	0
<b>OTHER TOWN FUNDS TOTAL</b>	<b>994,091</b>	<b>1,276,642</b>	<b>1,228,642</b>	<b>1,276,642</b>	<b>1,133,157</b>	<b>1,133,157</b>	<b>-11.2%</b>	<b>(143,485)</b>
<b>72 - RESERVES FOR CONTINGENCIES</b>								
9000 OPERATIONAL	0	59,062	0	56,120	67,546	66,768	13.0%	7,706
9005 STAFF COVERAGE	0	5,000	0	5,000	5,000	5,000	0.0%	0
NEW CONTINGENCY FOR UNION NEGOTIATIONS								0
<b>CONTINGENCIES TOTAL</b>	<b>0</b>	<b>64,062</b>	<b>0</b>	<b>61,120</b>	<b>72,546</b>	<b>71,768</b>	<b>12.0%</b>	<b>7,706</b>

**TOWN OF MIDDLEFIELD  
2025-2026 BUDGET  
GENERAL FUND - EXPENDITURES**

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<u>EXPENDITURES:</u>	2023-2024		2024-2025		2025-2026			
	ACTUAL EXPENSES	BUDGETED EXPENSES	ACTUAL 1/31/2025	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	PERCENT CHANGE	\$ INCREASE (DECREASE)
<b>78 - DEBT SERVICE</b>								
9408 TD BANK LEASE-FIRE DEPT	50,735	50,736	50,736	50,736	50,736	50,736	0.0%	0
<b>DEBT SERVICE TOTAL</b>	<b>50,735</b>	<b>50,736</b>	<b>50,736</b>	<b>50,736</b>	<b>50,736</b>	<b>50,736</b>	<b>0.0%</b>	<b>0</b>
<b>MUNICIPAL OPERATIONS</b>	<b>4,070,693</b>	<b>4,759,632</b>	<b>3,012,536</b>	<b>4,689,100</b>	<b>4,738,422</b>	<b>4,696,530</b>	<b>-1.3%</b>	<b>(63,102)</b>
<b>80 - OUTSIDE AGENCIES</b>								
9700 DMIAAB OPERATIONS	183,447	205,775	154,331	205,775	220,775	220,775	7.3%	15,000
9701 REGIONAL HAZARDOUS WASTE	7,190	10,642	5,163	7,113	6,786	6,786	-36.2%	(3,856)
9703 LEVI E. COE LIBRARY	336,534	360,343	270,257	360,343	379,075	379,075	5.2%	18,732
9704 YOUTH & FAMILY SERVICES	30,500	68,500	51,375	68,500	68,500	47,338	-30.9%	(21,162)
9705 911 - VALLEY SHORE	63,081	64,974	48,730	64,974	67,410	67,410	3.7%	2,436
9707 MIDDLEFIELD CEMETERY ASSOC.	4,526	4,526	4,526	4,526	4,526	4,526	0.0%	0
9708 PROBATE COURT	5,200	6,188	4,500	6,188	7,290	7,290	17.8%	1,102
9709 OLD HOMES DAY FUND	0	15,000	0	15,000	0	0	-100.0%	(15,000)
9720 PLAINVILLE/SOUTHBURG HEALTH DISTRICT	28,043	32,055	15,814	32,055	34,192	34,192	6.7%	2,137
<b>OUTSIDE AGENCIES TOTAL</b>	<b>658,521</b>	<b>768,003</b>	<b>554,696</b>	<b>764,474</b>	<b>788,554</b>	<b>767,392</b>	<b>-0.1%</b>	<b>(611)</b>
<b>TOTAL MUNICIPAL EXPENSES</b>	<b>\$4,729,214</b>	<b>5,527,635</b>	<b>3,567,232</b>	<b>5,453,574</b>	<b>5,526,976</b>	<b>5,463,922</b>	<b>-1.2%</b>	<b>(63,713)</b>
<b>89 - EDUCATION</b>								
9800 REGIONAL SCHOOL DISTRICT #13	13,488,046	13,498,799	8,114,797	13,498,799	14,156,305	14,156,305	4.9%	657,506
<b>EDUCATION TOTAL</b>	<b>13,488,046</b>	<b>13,498,799</b>	<b>8,114,797</b>	<b>13,498,799</b>	<b>14,156,305</b>	<b>14,156,305</b>	<b>4.9%</b>	<b>657,506</b>
<b>TOTAL TOWN EXPENDITURES</b>	<b>18,217,260</b>	<b>19,026,434</b>	<b>11,682,029</b>	<b>18,952,373</b>	<b>19,683,281</b>	<b>19,620,227</b>	<b>3.1%</b>	<b>593,793</b>

# CAPITAL/NONRECURRING FUND



**TOWN OF MIDDLEFIELD  
2025-2026 BUDGET  
CAPITAL / NONRECURRING FUND  
REVENUES**

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**REVENUE SOURCES:**

4000 GENERAL FUND TRANSFER  
4020 STATE OF CONNECTICUT - LOCIP FUNDS

**TOTAL REVENUES**

**SELECTMAN  
PROPOSAL**

\$1,127,807  
\$47,741

**\$1,175,548**

**TOWN OF MIDDLEFIELD  
2025-2026 BUDGET  
CAPITAL / NONRECURRING FUND  
APPROPRIATIONS**

<u>PROJECTS &amp; ACCRUALS:</u>	<u>PROJECT GOAL/ ESTIMATED COST</u>	<u>BALANCE 2/28/2025</u>	<u>SELECTMAN PROPOSAL</u>
<b><u>17 - COMM CENTER / TOWN HALL</u></b>			
9140 TOWN HALL BUILDING IMPROVEMENTS	\$280,576	\$188,428	(\$28,306)
9145 COMMUNITY CENTER. BUIDING. IMPROVEMENTS	\$778,206	\$432,809	\$71,473
9146 COMMUNITY CENTER UNDERGROUND TANK	\$56,499	\$76,093	\$0
<b>COMMUNITY CENTER / TOWN HALL TOTAL</b>		<b>\$697,330</b>	<b>\$43,167</b>
<b><u>18 - CENTRAL SERVICES</u></b>			
9170 VEHICLE REPLACEMENTS	\$83,884	\$27,890	\$0
9171 TELEPHONE SYSTEM UPGRADE	\$7,355	\$5,490	\$1,043
9173 COMPUTERS & SYSTEM UPGRADES	\$5,000	\$11,173	\$5,000
9174 SERVER REPLACEMENT	\$37,999	\$23,716	\$7,711
9175 TOWN WEB SITE REDESIGN	\$15,000	(\$8,008)	\$8,008
9180 FACILITIES ASSET MANAGEMENT PLAN	\$17,000	\$17,000	(\$8,500)
9181 FIRE DEPARTMENT BUILDING COMMITTEE	\$133,900	\$75,853	\$0
<b>CENTRAL SERVICES TOTAL</b>		<b>\$153,114</b>	<b>\$13,262</b>
<b><u>19 - EMPLOYEE BENEFITS</u></b>			
9010 ACCRUED BENEFITS	\$85,000	\$20,904	\$20,000
<b>EMPLOYEE BENEFITS TOTAL</b>		<b>\$20,904</b>	<b>\$20,000</b>
<b><u>20 - TOWN CLERK</u></b>			
9120 ORDINANCE CODIFICATION	\$1,000	\$1,000	\$0
<b>TOWN CLERK TOTAL</b>		<b>\$1,000</b>	<b>\$0</b>

**TOWN OF MIDDLEFIELD  
2025-2026 BUDGET  
CAPITAL / NONRECURRING FUND  
APPROPRIATIONS**

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**PROJECTS & ACCRUALS:**

**30 - LAND USE/HEALTH DEPT.**

9115 BUILDING CODE BOOKS  
9117 DESIGN REVIEW GUIDELINES

**LAND USE/HEALTH DEPARTMENT TOTAL**

**32 - ASSESSOR**

9165 REVALUATION

**ASSESSOR TOTAL**

**40 - PUBLIC WORKS PROJECTS**

9219 STORM CONTINGENCY  
9220 TREE REMOVAL  
9230 GARAGE IMPROVEMENTS  
9241 ROAD IMPROVEMENTS  
9241 ROAD REFURBISHMENT-PAVEMENT STUDY  
9246 STEAP GRANT MATCHING FUNDS  
9255 LED STREET LIGHT REPAIRS/REPLACEMENT  
9258 BESECK LAKE REMEDIATION  
9259 TOWN STORAGE BUILDING  
9284 LED STREET LIGHT ASSESSMENT/INSTALLATION  
9297 TOWN PROPERTY REMEDIATION PROJECT

**PUBLIC WORKS PROJECTS TOTAL**

PROJECT GOAL/ ESTIMATED COST	BALANCE 2/28/2025	SELECTMAN PROPOSAL
\$500 \$12,000	\$758 \$12,000	\$0 \$0
	<b>\$12,758</b>	<b>\$0</b>
\$128,750	\$91,000	\$37,750
	<b>\$91,000</b>	<b>\$37,750</b>
\$35,000 \$30,000 \$99,880 \$85,000 \$90,000 \$125,000 \$126,254 \$300,000 \$17,000 \$10,500 \$5,000	\$25,713 \$51,125 \$31,683 \$125,187 \$42,281 \$31,729 \$44,666 \$25,135 \$4,916 \$0 \$5,000	\$4,000 \$30,000 \$20,047 \$0 \$47,719 \$62,500 \$9,754 \$61,760 \$0 \$0 \$0
	<b>\$387,435</b>	<b>\$235,780</b>

**TOWN OF MIDDLEFIELD  
2025-2026 BUDGET  
CAPITAL / NONRECURRING FUND  
APPROPRIATIONS**

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<u>PROJECTS &amp; ACCRUALS:</u>		<u>PROJECT GOAL/ ESTIMATED COST</u>	<u>BALANCE 2/28/2025</u>	<u>SELECTMAN PROPOSAL</u>
<b><u>41 - PUBLIC WORKS EQUIPMENT</u></b>				
<b>PUBLIC WORKS EQUIPMENT TOTAL</b>				
9280	DUMP TRUCK REPLACEMENTS	\$825,000	\$220,513	\$138,008
9281	SMALL DUMP REPLACEMENT	\$291,976	\$103,272	\$32,103
9283	SNOW PLOW FOR PICKUP	\$7,210	\$1,040	(\$1,040)
9285	PICKUP REPLACEMENT	\$45,527	\$8,290	\$5,487
9287	EMERGENCY REPAIRS	\$10,000	\$10,000	\$0
9289	PAVER REPLACEMENT	\$77,250	\$41,547	\$13,469
9290	ROLLER & TRAILER REPLACEMENT	\$72,885	\$53,313	\$5,744
9291	GUARD RAIL MOWER/TRACTOR REPLACEMENT	\$185,400	\$67,779	\$14,177
9292	SWEeper REPLACEMENT	\$253,689	(\$1)	\$1
9293	FRONT END LOADER REPLACEMENT	\$225,494	\$41,034	\$18,426
9294	ZERO TURN MOWER	\$13,796	\$6,130	\$1,187
9295	BACKHOE REPLACEMENT	\$164,130	\$55,771	\$25,792
9296	TRACTOR/BRUSH HOG REPLACEMENT	\$58,568	\$15,366	\$5,759
9298	FUEL TANKS	\$25,750	\$10,381	\$2,909
9299	MINI EXCAVATOR	\$87,554	\$19,325	\$7,318
<b>PUBLIC WORKS EQUIPMENT TOTAL</b>		<b>\$653,760</b>	<b>\$269,340</b>	
<b><u>42 - PARKS &amp; RECREATION</u></b>				
<b>PARKS &amp; RECREATION TOTAL</b>				
9310	PARK IMPROVEMENTS	\$186,150	\$164,090	(\$1,187)
9312	REACREATION TRAILS MATCHING GRANT	\$50,000	\$43,000	\$7,000
9315	PLAYSCAPE REPLACEMENT	\$124,165	\$93,613	\$8,388
<b>PARKS &amp; RECREATION TOTAL</b>		<b>\$300,703</b>	<b>\$14,201</b>	
<b><u>43 - ANIMAL CONTROL</u></b>				
<b>ANIMAL CONTROL TOTAL</b>				
9350	ANIMAL SHELTER	\$25,000	(\$41)	\$15,041
<b>ANIMAL CONTROL TOTAL</b>		<b>(\$41)</b>	<b>\$15,041</b>	
<b><u>44 - POLICE DEPARTMENT</u></b>				
<b>POLICE DEPARTMENT TOTAL</b>				
9385	ENFORCEMENT EQUIPMENT	\$1,000	\$1,000	\$0
<b>POLICE DEPARTMENT TOTAL</b>		<b>\$1,000</b>	<b>\$0</b>	

**TOWN OF MIDDLEFIELD  
2025-2026 BUDGET  
CAPITAL / NONRECURRING FUND  
APPROPRIATIONS**

## PROJECTS & ACCRUALS:

## 46 - FIRE DEPARTMENT

- 9510 WATER SUPPLY DEVELOPMENT
- 9511 PERSONAL PROTECTIVE GEAR
- 9515 FIRE HOSE REPLACEMENT
- 9520 STATE EMS PLAN
- 9535 BREATHING APPARATUS
- 9537 THERMAL IMAGING CAMERA
- 9538 COMMUNICATION EQUIPMENT
- 9539 COMPUTER UPGRADES
- 9542 RESCUE TRUCK #4
- 9543 MEDICAL TRUCK
- 9544 2015 ALL TERRIAN VEHICLE
- 9545 FIRE CHIEF'S VEHICLE
- 9546 TANKER REPLACEMENT
- 9559 LIFE SAVING EQUIPMENT
- 9566 BUILDING - REPAIRS & IMPROVEMENTS
- 9567 BUILDING RENOVATIONS
- 9568 ROOF REPLACEMENT
- 9570 2002 PUMPER REPLACEMENT #2
- 9571 2013 PUMPER REPLACEMENT #3
- 9581 EMERGENCY REPAIRS
- 9583 50KW GENERATOR
- 9585 SIREN-LYMAN/ROCKFALL
- 9591 BOAT REPLACEMENT
- 9595 BRUSH TRUCK REPLACEMENT

**FIRE DEPARTMENT TOTAL**

48 - EMERGENCY MANAGEMENT

9610 MEMORIAL SCHOOL SHELTER  
9615 PORTABLE DIESEL LIGHT TRAILER

## EMERGENCY MANAGEMENT TOTAL

PROJECT GOAL/ ESTIMATED COST	BALANCE 2/28/2025	SELECTMAN PROPOSAL
On-going	\$13,064	\$6,000
On-going	\$25,000	\$25,000
On-going	\$856	\$5,000
\$10,300	\$8,750	\$1,550
\$344,902	\$66,783	\$41,125
\$29,584	\$16,775	\$0
\$540,287	\$65,633	\$63,932
\$15,450	\$13,043	\$2,406
\$901,765	\$450,789	\$0
\$130,697	\$83,862	\$25,378
\$42,288	\$17,643	\$3,563
\$81,000	\$37,920	\$22,755
\$685,362	\$130,462	\$55,685
\$60,000	\$16,199	\$15,000
On-going	\$17,000	\$1
\$1	\$2	\$1
\$150,000	\$61,748	(\$50,000)
\$1,287,500	\$3,713	\$110,555
\$1,287,500	\$475,511	\$114,071
\$10,300	\$10,000	\$300
\$78,844	\$47,181	\$0
\$103,350	\$67,890	\$9,686
\$10,567	\$3,237	\$910
\$469,680	\$2,000	\$36,986
	<b>\$1,635,061</b>	<b>\$489,904</b>
\$5,150	\$5,000	\$5,000
\$15,450	\$431	\$1,973
	<b>\$5,431</b>	<b>\$6,973</b>

**TOWN OF MIDDLEFIELD  
2025-2026 BUDGET  
CAPITAL / NONRECURRING FUND  
APPROPRIATIONS**

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**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 2/28/2025	SELECTMAN PROPOSAL
\$11,000	\$10,999	\$0
\$12,500	\$8,929	\$1,785
\$17,000	\$17,000	\$0
\$2,500	\$2,000	\$0
	<b>\$38,928</b>	<b>\$1,785</b>
\$1,000	\$8,032	\$1,000
\$2,500	\$0	\$0
\$20,000	\$20,000	\$20,000
	<b>\$28,032</b>	<b>\$21,000</b>
\$99,017	\$21,413	\$7,345
	<b>\$21,413</b>	<b>\$7,345</b>
	<b>\$4,047,828</b>	<b>\$1,175,548</b>