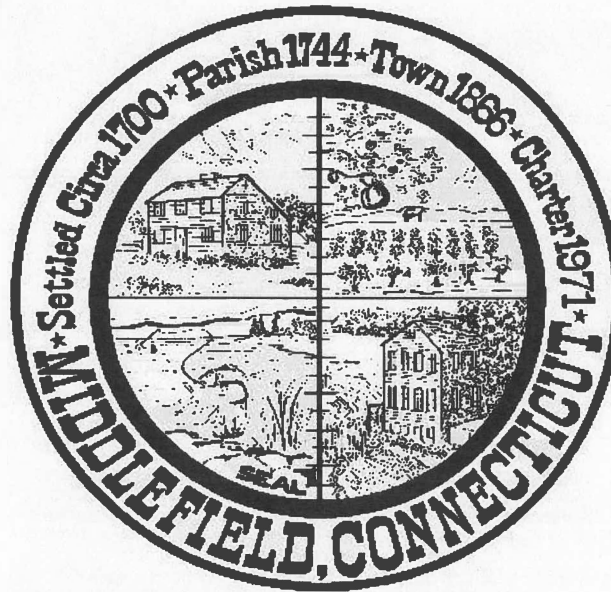


TOWN OF MIDDLEFIELD

2025-2026 ANNUAL BUDGET

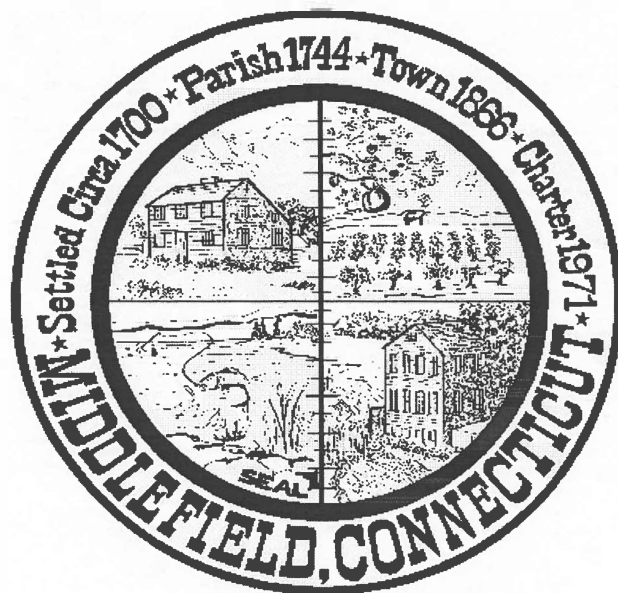


Town Meeting
May 12th, 2025
Adopted Budget

Mill Rate 29.80

Received 5/13/2025
3:00pm
Tonya Hogan, Town Clerk

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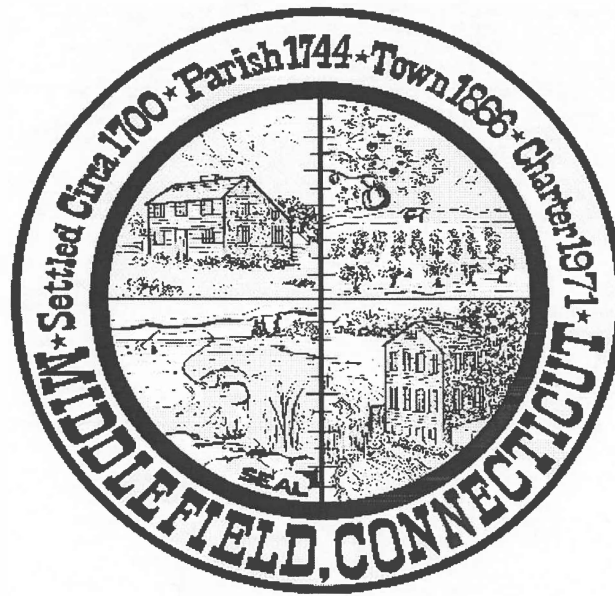
TOWN OF MIDDLEFIELD

2025 - 2026 BUDGET

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BUDGET SUMMARY



TOWN OF MIDDLEFIELD

2025 - 2026

BUDGET

Mill Rate Computation

October 2024 Grand List	\$ 547,289,540
Exemptions	\$ (25,274,570)
Net Taxable Grand List	<u>\$ 522,014,970</u>
Estimated Collection Rate	99.50%
Net Taxable Grand List	\$519,404,895 (2)
Total required revenue from taxation	\$15,490,140
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>\$15,478,628 (1)</u>
Mill Rate (1 divided by 2)	29.80

Budget Recap

	<u>School District</u>	<u>Town Expense</u>	<u>Debt Service</u>	<u>Capital Fund</u>	<u>Total Budget</u>
Appropriations	\$14,143,447	\$4,262,656	\$50,736	\$1,191,809	\$19,648,648
Other Revenues	\$2,094,620	\$2,063,888	\$0	\$0	\$4,158,508
Revenue Required From Taxation	<u>\$12,048,827</u>	<u>\$2,198,768</u>	<u>\$50,736</u>	<u>\$1,191,809</u>	<u>\$15,490,140</u>
Percentage of Budget	77.8%	14.2%	0.3%	7.7%	100%
Mills	23.18	4.23	0.10	2.29	29.80

TOWN OF MIDDLEFIELD

2025 - 2026

BUDGET

Budgeted Expenditure Comparison

	ANNUAL BUDGET		\$ Change	% Change
	FY 2025/2026	FY 2024/2025		
Municipal Operations:				
Town Expense	\$3,478,418	\$3,437,604	\$40,814	1.2%
Debt Service	\$50,736	\$50,736	\$0	0.0%
Capital Fund	\$1,191,809	\$1,271,292	(\$79,483)	-6.3%
Total Municipal Operations	\$4,720,963	\$4,759,632	(\$38,669)	-0.8%
Outside Agencies:				
Levi Coe Library	\$379,075	\$360,343	\$18,732	5.2%
DMIAAB	\$237,621	\$205,775	\$31,846	15.5%
DMYFS	\$47,338	\$68,500	(\$21,162)	-30.9%
Other	\$120,204	\$133,385	(\$13,181)	-9.9%
Total Outside Agencies	\$784,238	\$768,003	\$16,235	2.1%
School District	\$14,143,447	\$13,498,799	\$644,648	4.8%
Total Town Expenditures	\$19,648,648	\$19,026,434	\$622,214	3.3%

TOWN OF MIDDLEFIELD

2025 - 2026

BUDGET

Mill Rate Computation

October 2024 Grand List	\$ 547,289,540
Exemptions	\$ (25,274,570)
Net Taxable Grand List	<u>\$ 522,014,970</u>
Estimated Collection Rate	<u>99.50%</u>
Net Taxable Grand List	\$519,404,895 (2)
Total required revenue from taxation	\$15,490,140
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>\$15,478,628</u> (1)
Mill Rate (1 divided by 2)	29.80

Budget Recap

	<u>School District</u>	<u>Town Expense</u>	<u>Debt Service</u>	<u>Capital Fund</u>	<u>Total Budget</u>
Appropriations	\$14,143,447	\$4,262,656	\$50,736	\$1,191,809	\$19,648,648
Other Revenues	\$2,094,620	\$2,063,888	\$0	\$0	\$4,158,508
Revenue Required From Taxation	<u>\$12,048,827</u>	<u>\$2,198,768</u>	<u>\$50,736</u>	<u>\$1,191,809</u>	<u>\$15,490,140</u>
Percentage of Budget	77.8%	14.2%	0.3%	7.7%	100%
Mills	23.18	4.23	0.10	2.29	29.80

2025-2026 MILL RATE PROPOSALS

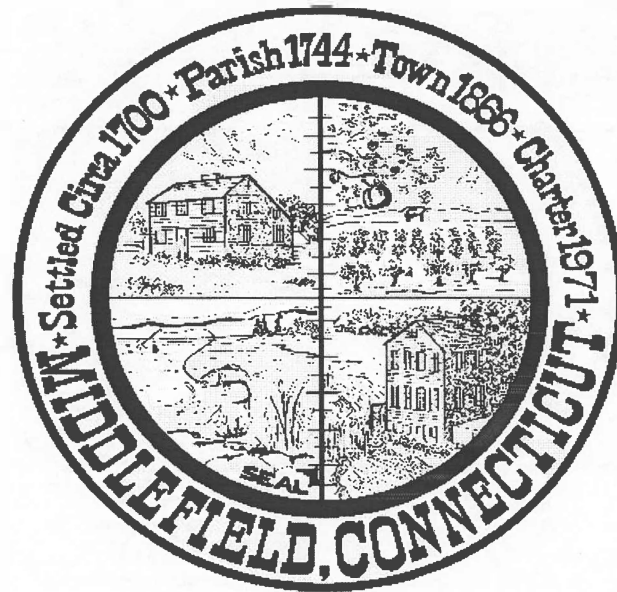
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	<u>SELECTMAN PROPOSAL</u>	<u>BOARD OF FINANCE APPROVED</u>	<u>TOWN MEETING APPROVED MAY 12, 2025</u>
Estimated Taxable Grand List	\$521,980,250	\$522,014,970	\$522,014,970
Estimated Collection Rate %	<u>99.50</u>	<u>99.50</u>	99.50
Net Grand List	\$519,370,349	\$519,404,895	\$519,404,895
Adjusted Total Taxes Billed	\$15,452,958	\$15,428,628	\$15,478,628
Current Proposed Mill Rate	29.75	29.70	29.80
FY 2024/2025 Mill Rate	28.06	28.06	28.06
Change	1.69	1.64	1.74

GRAND LIST COMPARISON

	October 1, 2023				October 1, 2024	
	Grand List After	October 1, 2024	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	\$433,909,200	\$435,388,100	\$1,478,900	0.34%	\$435,388,100	0.34%
Personal Property	\$60,652,808	\$66,754,950	\$6,102,142	10.06%	\$66,789,670	10.12%
Motor Vehicle	\$53,372,670	\$45,111,770	(\$8,260,900)	-15.48%	\$45,111,770	-15.48%
<u>Total Gross Grand List</u>	<u>\$547,934,678</u>	<u>\$547,254,820</u>	<u>(\$679,858)</u>	<u>-0.12%</u>	<u>\$547,289,540</u>	<u>-0.12%</u>
<u>Exemptions:</u>						
Real Estate	\$935,000	\$1,289,800	\$354,800	37.95%	\$1,289,800	37.95%
Personal Property	\$18,335,170	\$23,824,040	\$5,488,870	29.94%	\$23,824,040	29.94%
Motor Vehicle	\$146,970	\$160,730	\$13,760	9.36%	\$160,730	9.36%
<u>Total Exemptions</u>	<u>\$19,417,140</u>	<u>\$25,274,570</u>	<u>\$5,857,430</u>	<u>30.17%</u>	<u>\$25,274,570</u>	<u>30.17%</u>
<u>Taxable Grand List</u>						
Real Estate & Personal Property	\$432,974,200	\$434,098,300	\$1,124,100	0.26%	\$434,098,300	0.26%
Personal Property	\$42,317,638	\$42,930,910	\$613,272	1.45%	\$42,965,630	1.53%
Motor Vehicles	\$53,225,700	\$44,951,040	(\$8,274,660)	-15.55%	\$44,951,040	-15.55%
<u>Total Taxable Grand List</u>	<u>\$528,517,538</u>	<u>\$521,980,250</u>	<u>(\$6,537,288)</u>	<u>-1.24%</u>	<u>\$522,014,970</u>	<u>-1.23%</u>

GENERAL FUND



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

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REVENUE SOURCES:

01 - PROPERTY TAX COLLECTIONS

4000 PROPERTY TAX COLLECTIONS TOTAL

05 - STATE OF CONNECTICUT

4103 PEQUOT-MOHEGAN GRANT 5,616
4104 MUNICIPAL REVENUE SHARE GRANT 108,810
4106 MUNICIPAL PROJECTS GRANT 248,652
4108 MUNICIPAL STABILIZATION GRANT 14,971
4110 PILOT: VETERANS TAX RELIEF 3,050
4111 PILOT: DISABLED PROGRAM 476
4114 JUDICIAL FINES 1,547
4120 OTHER REVENUE 9,803
4121 PILOT-NEW TIERED REIMBURSEMENT 9,047
4200 EDUCATION COST SHARING GRANT 1,958,785

STATE OF CONNECTICUT TOTAL

20 - CHARGES FOR SERVICES

4400 LICENSES & PERMITS 2,220
4401 LAND USE DEPARTMENT 71,993
4403 TOWN CLERK 134,812
4406 POLICE DEPARTMENT SERVICES 1,180
4409 FIRE DEPARTMENT SERVICES 0
4410 FIRE MARSHAL FEES 0
4411 HEALTH DEPARTMENT 750
4420 DOG LICENSES & FEES 5,381
4425 BEACH PASSES 3,594
4429 MISCELLANEOUS 11,676

CHARGES FOR SERVICES TOTAL

2023/2024 ACTUAL REVENUES	2024/2025		2025-2026			2025-2026 ADOPTED REVENUES
	BUDGETED REVENUE	ESTIMATED REVENUES	BUDGETED REVENUES	PERCENT CHANGE	\$ CHANGE	
15,112,949	14,878,045	14,878,045	15,464,470	3.94%	586,425	15,490,140
5,616	5,616	5,616	5,616	0.0%	0	5,616
108,810	0	0	0	0.0%	0	0
248,652	248,652	248,652	248,652	0.0%	0	248,652
14,971	14,971	14,971	14,971	0.0%	0	14,971
3,050	3,000	2,974	3,000	0.0%	0	3,000
476	400	433	430	7.5%	30	430
1,547	1,200	1,152	1,200	0.0%	0	1,200
9,803	9,825	15,608	15,600	58.8%	5,775	15,600
9,047	9,270	9,270	7,069	-23.7%	(2,201)	7,069
1,958,785	2,100,359	2,100,359	2,094,620	-0.3%	(5,739)	2,094,620
2,360,757	2,393,293	2,399,035	2,391,158	-0.1%	(2,135)	2,391,158
2,220	2,500	3,280	3,000	20.0%	500	3,000
71,993	70,000	88,344	85,000	21.4%	15,000	85,000
134,812	85,000	94,068	90,000	5.9%	5,000	90,000
1,180	0	0	0	0.0%	0	0
0	1,000	0	500	-50.0%	(500)	500
0	0	60	0	0.0%	0	0
750	400	603	1,000	150.0%	600	1,000
5,381	3,500	3,500	3,500	0.0%	0	3,500
3,594	1,989	2,500	2,500	25.7%	511	2,500
11,676	1,000	2,500	1,000	0.0%	0	1,000
231,606	165,389	194,855	186,500	12.8%	21,111	186,500

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

Page 7

REVENUE SOURCES:

25 - OTHER REVENUES

4500 MIDDLEFIELD HOUSING AUTHORITY
4501 JOSEPH E. COE TRUST FUND
4505 SALE OF PROPERTY & EQUIPMENT
4507 TELEPHONE ACCESS LINE TAX
4511 RENTALS OF TOWN PROPERTY
XXXX CELL TOWER 50 YEAR LEASE
4529 MISCELLANEOUS

OTHER REVENUES TOTAL

27 - TRANSFERS FROM OTHER FUNDS

4534 PARK & REC. (SUMMER CAMP PAYROLL EXPS.)
4535 OLD INDIAN TRAIL FUND
4538 WPCA - ROUTE 66 SEWER SYSTEM
4539 WPCA - LAKE BESECK SEWER SYSTEM

TRANSFERS FROM OTHER FUNDS TOTAL

4600 **30 - REVENUE FROM USE OF MONEY**

35 - OTHER FINANCING SOURCES

4700 FUND BALANCE
XXXX CELL TOWER FUND BALANCE

OTHER FINANCING SOURCES TOTAL

TOTAL REVENUES

2023/2024 ACTUAL REVENUES	2024/2025		2025-2026			2025-2026 ADOPTED REVENUES
	BUDGETED REVENUE	ESTIMATED REVENUES	BUDGETED REVENUES	PERCENT CHANGE	\$ CHANGE	
25,795	25,000	25,000	25,000	0.0%	0	25,000
13,644	9,775	10,400	9,775	0.0%	0	9,775
28,500	5,000	5,000	5,000	0.0%	0	5,000
11,615	7,922	7,922	7,900	-0.3%	(22)	7,900
36,452	1,102	14,300	14,000	1170.4%	12,898	14,000
29,316	0	0	0	0.0%	0	0
11,164	15,000	3,000	3,000	-80.0%	(12,000)	3,000
156,486	63,799	65,622	64,675	1.4%	876	64,675
45,831	62,186	48,443	52,975	-14.8%	(9,211)	52,975
2,500	2,500	2,500	2,500	0.0%	0	2,500
0	750	750	750	0.0%	0	750
0	2,200	2,200	2,200	0.0%	0	2,200
48,331	67,636	53,893	58,425	-13.6%	(9,211)	58,425
724,861	400,000	483,737	400,000	0.0%	0	400,000
910,824	1,003,272	1,003,272	1,000,000	-0.3%	(3,272)	1,000,000
	55,000	116,263	55,000	0.0%	0	57,750
910,824	1,058,272	1,119,535	1,055,000	-0.3%	(3,272)	1,057,750
\$19,545,814	\$19,026,434	\$19,194,722	19,620,227	3.1%	593,793	19,648,648

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

EXPENDITURES:

10 - SELECTMAN'S OFFICE

	2023-2024	2024-2025		2025-2026					2025-2026 ADOPTED
	ACTUAL EXPENSES	BUDGETED EXPENSES	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	BOF APPROVED	PERCENT CHANGE	\$ INCREASE (DECREASE)	
6000 FIRST SELECTMAN'S SALARY	89,391	91,849	91,849	95,064	95,064	95,064	3.5%	3,215	95,064
6001 SELECTMEN'S SALARIES	11,208	11,516	11,516	11,919	11,919	11,919	3.5%	403	11,919
6003 EXECUTIVE ASSISTANT	64,883	69,795	69,795	72,262	72,262	72,262	3.5%	2,467	72,262
6004 FINANCE DIRECTOR	111,491	125,000	125,000	128,750	128,750	128,750	3.0%	3,750	128,750
6005 ACCOUNT PAYABLE ASSISTANT/FLOATER	19,875	23,623	23,623	23,800	23,800	23,800	0.7%	177	23,800
6007 ACCOUNTING SOFTWARE LICENSE	7,581	7,647	7,200	7,500	7,500	7,500	-1.9%	(147)	7,500
6008 PAYROLL SERVICE FEES	6,170	5,997	6,594	7,122	7,691	7,691	28.3%	1,694	7,691
6009 DUES & ORGANIZATIONS	4,351	5,000	4,500	5,000	5,000	5,000	0.0%	0	5,000
6012 OFFICE EXPENSES	15,076	13,443	15,000	16,500	20,000	20,000	48.8%	6,557	20,000
SELECTMAN'S OFFICE TOTAL	330,026	353,870	355,077	367,917	371,986	371,986	5.1%	18,116	371,986

12 - PROFESSIONAL SERVICES

6050 TOWN ENGINEER	35,306	26,500	12,000	27,000	27,000	27,000	1.9%	500	27,000
6060 TOWN & REGIONAL PLANNING	9,049	9,321	9,421	9,496	9,496	9,496	1.9%	175	9,496
6065 CONTRACTED SERVICES-TOWN PLANNER	48,123	48,000	48,000	48,000	48,000	48,000	0.0%	0	48,000
6070 TOWN COUNSEL	19,999	10,000	14,000	12,000	12,000	12,000	20.0%	2,000	12,000
6072 LABOR COUNSEL	13,019	14,000	18,000	5,000	5,000	5,000	-64.3%	(9,000)	5,000
6079 LEGAL NOTICES	6,998	5,200	6,500	5,300	5,300	5,300	1.9%	100	5,300
6080 TOWN AUDITOR	26,800	28,900	28,900	28,900	28,900	28,900	0.0%	0	28,900
6090 COMPUTER NETWORK SUPPORT	36,357	30,337	24,603	30,000	30,000	30,000	-1.1%	(337)	30,000
6095 TOWN WEB SITE	597	8,317	8,317	8,317	8,317	8,317	0.0%	0	8,317
PROFESSIONAL & LEGAL COSTS	196,248	185,575	169,741	174,013	174,013	174,013	-6.2%	(11,562)	174,013

15 - MUNICIPAL INSURANCES

6201 PROPERTY / AUTO / LIABILITY	66,896	68,579	72,429	73,515	73,515	73,515	7.2%	4,936	73,515
6202 INSURANCE DEDUCTIBLES	0	2,500	0	2,500	2,500	2,500	0.0%	0	2,500
6203 CYBER LIABILITY COVERAGE	14,681	15,000	0	0	0	0	-100.0%	(15,000)	0
6219 WORKER'S COMPENSATION	33,556	34,357	34,557	36,285	36,285	36,285	5.6%	1,928	36,285
MUNICIPAL INSURANCES	115,133	120,436	106,986	112,300	112,300	112,300	-6.8%	(8,136)	112,300

TOWN OF MIDDLEFIELD
2025-2026 BUDGET
GENERAL FUND - EXPENDITURES

EXPENDITURES:

				2025-2026						
				DEPT.	SELECTMAN	BOF	PERCENT	\$ INCREASE	2025-2026	
				PROPOSAL	PROPOSAL	APPROVED	CHANGE	(DECREASE)	ADOPTED	
EXPENDITURES:										
16 - GENERAL & CENTRAL SERVICES										
6321	TOWN HALL BUILDING EXPENSES	11,559	13,492	13,492	13,000	13,000	13,000	-3.6%	(492)	13,000
6341	COMM. CENTER BLDING EXPENSES	28,007	35,900	35,900	35,000	35,000	35,000	-2.5%	(900)	35,000
6361	STREET LIGHTING & MAINTENANCE	16,842	16,320	19,000	17,108	17,108	17,108	4.8%	788	17,108
6371	LAKE BESECK DRAWDOWN EXPENSE	8,180	3,625	3,625	3,625	3,625	3,625	0.0%	0	3,625
6404	TELEPHONE/POSTAGE/COPIER EXPS.	28,712	31,941	27,000	30,177	30,177	30,177	-5.5%	(1,764)	30,177
6411	CUSTODIAN SALARY	29,938	30,271	30,271	31,618	31,618	31,618	4.4%	1,347	31,618
6412	FACILITIES MANAGER	883	14,589	14,589	14,199	14,199	14,199	-2.7%	(390)	14,199
6421	AUTOMOBILE MAINTENANCE & GPS	0	2,129	1,000	2,000	2,000	2,000	-6.1%	(129)	2,000
6422	TOWN VEHICLE FUEL	19,917	20,000	20,000	17,000	17,000	17,000	-15.0%	(3,000)	17,000
6425	OLD NORTH CEMETERY	5,895	2,625	4,425	3,000	3,000	3,000	14.3%	375	3,000
CENTRAL SERVICES TOTAL		149,933	170,892	169,302	166,727	166,727	166,727	-2.4%	(4,165)	166,727
19 - EMPLOYEE BENEFITS										
6580	SOCIAL SECURITY	92,417	111,985	111,985	112,284	112,284	110,858	-1.0%	(1,127)	110,858
6582	HEALTH / LIFE INSURANCE	243,100	233,679	233,679	293,664	293,664	280,599	20.1%	46,920	280,599
6586	PENSION-MUNICIPAL EMPLOYEES	88,831	102,225	102,225	120,120	120,120	120,303	17.7%	18,078	120,303
6587	PENSION-ELECTED OFFICIALS	5,226	5,370	5,370	5,558	5,558	5,558	3.5%	188	5,558
EMPLOYEE BENEFITS TOTAL		429,574	453,259	453,259	531,626	531,626	517,318	14.1%	64,059	517,318
20 - TOWN CLERK										
6600	TOWN CLERK SALARY	59,036	60,659	60,659	62,782	62,782	62,782	3.5%	2,123	62,782
6605	INDEX, RECORDING, VITAL STATISTICS	371	1,200	1,200	1,200	1,200	1,200	0.0%	0	1,200
6606	RECORDS SYSTEM LICENSE	14,377	15,041	15,041	15,965	15,965	15,965	6.1%	924	15,965
6607	SPECIAL PROJECTS	0	2,910	2,910	0	0	0	-100.0%	(2,910)	0
6608	TOWN CLERK ASSISTANT	30,629	34,198	34,198	36,087	36,087	36,087	5.5%	1,889	36,087
6609	TOWN RECORDS RESTORATION	1,741	2,000	2,000	2,000	2,000	2,000	0.0%	0	2,000
6610	CONFERENCES & DUES	495	700	700	700	700	700	0.0%	0	700
6612	OFFICE EXPENSES	1,813	1,800	1,800	1,800	1,800	1,800	0.0%	0	1,800
TOWN CLERK TOTAL		108,462	118,508	118,508	120,534	120,534	120,534	1.7%	2,026	120,534

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

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EXPENDITURES:

22 - TAX COLLECTOR

	2023-2024	2024-2025		2025-2026					2025-2026 ADOPTED
	ACTUAL EXPENSES	BUDGETED EXPENSES	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	BOF APPROVED	PERCENT CHANGE	\$ INCREASE (DECREASE)	
6700 TAX COLLECTOR SALARY	45,837	47,098	47,098	48,746	48,746	48,746	3.5%	1,648	48,746
6701 TAX COLLECTOR ASSISTANT	870	2,500	2,500	2,500	2,500	2,500	0.0%	0	2,500
6705 STATE DELINQUENT AUTOS	250	250	250	250	250	250	0.0%	0	250
6707 SYSTEM SOFTWARE LICENSE	12,400	12,830	12,654	13,616	13,616	13,616	6.1%	786	13,616
6710 CONFERENCES & DUES	20	200	0	100	100	100	-50.0%	(100)	100
6712 OFFICE EXPENSES	349	750	750	500	500	500	-33.3%	(250)	500
TAX COLLECTOR TOTAL	59,726	63,628	63,252	65,712	65,712	65,712	3.3%	2,084	65,712

24 - TREASURER

6800 TREASURER SALARY	6,805	7,628	7,628	7,895	7,895	7,895	3.5%	267	7,895
TREASURER TOTAL	6,805	7,628	7,628	7,895	7,895	7,895	3.5%	267	7,895

26 - REGISTRARS OF VOTERS

6900 REGISTRARS SALARIES	18,460	40,000	40,000	40,000	40,000	28,000	-30.0%	(12,000)	28,000
6901 DEPUTIES SALARIES	0	4,158	8,837	4,158	4,158	8,408	102.2%	4,250	8,408
6904 MEALS	0	5,150	883	0	0	900	-82.5%	(4,250)	900
6920 REFERENDUM-1 DAY	0	3,205	4,500	6,917	6,917	2,564	-20.0%	(641)	2,564
6921 PRIMARY EARLY VOTING-5 DAYS	0	2,637	4,010	0	0	0	-100.0%	(2,637)	0
6922 PRIMARY DAY	0	2,701	2,263	0	0	0	-100.0%	(2,701)	0
6923 GENERAL ELECTION EARLY VOTING-14 DAYS	0	10,386	9,094	10,080	10,080	7,420	-28.6%	(2,966)	7,420
6924 GENERAL ELECTION-1 DAY	0	2,701	10,492	2,305	2,305	1,457	-46.1%	(1,244)	1,457
6902 ELECTION EXPENSES	30,655	6,383	1,424	7,500	7,500	5,000	-21.7%	(1,383)	5,000
6906 EDUCATION & TRAINING	5,411	5,648	2,500	5,648	5,648	2,400	-57.5%	(3,248)	2,400
6907 CONFERENCES & DUES	2,887	2,581	3,500	2,581	2,581	4,160	61.2%	1,579	4,160
6912 OFFICE EXPENSES	5,741	3,953	2,000	4,427	4,427	2,600	-34.2%	(1,353)	2,600
REGISTRARS OF VOTERS TOTAL	63,154	89,503	89,503	83,616	83,616	62,909	-29.7%	(26,594)	62,909

30 - LAND USE / HEALTH DEPART.

7000 BUILDING OFFICIAL	44,529	62,400	62,400	62,400	62,400	52,200	-16.3%	(10,200)	52,200
7001 OFFICE ASSISTANT	54,737	56,351	56,351	58,426	58,426	58,426	3.7%	2,075	58,426
7002 ZONING OFFICER	14,175	18,000	18,000	18,000	18,000	18,000	0.0%	0	18,000
7003 SANITARIAN	15,009	0	0	0	0	0	N/A	0	0
7005 INLAND/WETLANDS AGENT	2,206	15,138	14,747	15,687	15,687	15,687	3.6%	549	15,687
7006 EDUCATION AND TRAINING		700	0	0	0	800	14.3%	100	800
7011 D.E.E.P. / EDUCATION FEES	2,303	3,000	3,000	3,000	3,000	3,000	0.0%	0	3,000
7031 WATER TESTING / LAB FEES	1,321	1,200	1,225	1,200	1,200	1,200	0.0%	0	1,200
7034 WATER FILTER SERVICE	4,801	4,093	4,000	4,093	4,093	4,093	0.0%	0	4,093
7047 CONFERENCES & DUES	160	300	300	300	300	300	0.0%	0	300
7049 OFFICE EXPENSES	6,389	3,500	3,088	4,500	4,500	4,500	28.6%	1,000	4,500
7050 TRAVEL REIMBURSEMENT	0	750	750	3,200	3,000	3,000	300.0%	2,250	3,000
New PLAN REVIEW PROFESSIONAL SERVICES	0	0	0	20,000	0	0	N/A	0	0
LAND USE DEPARTMENT TOTAL	145,630	165,432	163,861	190,806	170,606	161,206	-2.6%	(4,226)	161,206

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

EXPENDITURES:

			2023-2024	2024-2025		2025-2026					2025-2026 ADOPTED	
			ACTUAL EXPENSES	BUDGETED EXPENSES	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	BOF APPROVED	PERCENT CHANGE	\$ INCREASE (DECREASE)		
EXPENDITURES:												
32 - ASSESSOR'S OFFICE												
7100	ASSESSOR		90,545	93,214	93,214	95,570	95,570	96,667	3.7%	3,453	96,667	
7102	SYSTEM SOFTWARE LICENSE		19,631	21,940	21,940	23,735	23,735	23,735	8.2%	1,795	23,735	
7103	ASSESSOR ASSISTANCE		4,573	2,800	2,800	3,000	3,000	3,000	7.1%	200	3,000	
7107	CONFERENCES & DUES		1,888	1,900	1,900	2,470	2,470	2,470	30.0%	570	2,470	
7108	GIS SYSTEM SOFTWARE		7,379	8,000	8,000	8,000	8,000	8,000	0.0%	0	8,000	
7109	OFFICE EXPENSES		4,509	3,335	3,335	3,460	3,460	3,460	3.7%	125	3,460	
ASSESSOR'S OFFICE TOTAL			128,525	131,189	131,189	136,235	136,235	137,332	4.7%	6,143	137,332	
38 - SENIOR / SOCIAL SERVICES												
7500	MUNICIPAL AGENT		40,573	41,434	41,434	44,000	42,961	42,961	3.7%	1,527	42,961	
7501	SENIOR CENTER ACTIVITIES		8,994	8,000	8,000	8,500	8,500	8,500	6.3%	500	8,500	
7504	SENIOR CENTER ACTIVITY - LIFE BAL/YOGA		0	6,750	1,750	7,500	7,500	7,500	11.1%	750	7,500	
7502	SENIOR CENTER MEALS		0	0	48	0	0	0	N/A	0	0	
7503	DIAL A RIDE PROGRAM		17,704	18,235	18,235	18,000	18,780	18,780	3.0%	545	18,780	
7510	SOCIAL SERVICE AGENCIES		3,000	3,000	3,000	5,000	4,500	4,500	50.0%	1,500	4,500	
7517	CONFERENCES & DUES		25	50	50	150	150	150	200.0%	100	150	
7519	OFFICE EXPENSES		101	200	200	100	100	100	-50.0%	(100)	100	
SENIOR / SOCIAL SERVICES TOTAL			70,397	77,669	72,717	83,250	82,491	82,491	6.2%	4,822	82,491	
40 - PUBLIC WORKS												
7600	PAYROLL		277,444	335,099	335,099	354,418	354,418	358,301	6.9%	23,202	358,301	
7601	SNOW RELATED EXPENSES		23,062	55,000	55,000	55,000	55,000	55,000	0.0%	0	55,000	
7602	EQUIPMENT MAINTENANCE		70,769	50,000	50,000	50,000	50,000	50,000	0.0%	0	50,000	
7606	OVERTIME EXPENSES		24,488	37,866	37,866	40,062	28,000	28,000	-26.1%	(9,866)	28,000	
7607	ROAD MAINTENANCE		97,280	81,500	81,500	81,500	81,500	81,500	0.0%	0	81,500	
7609	GARAGE EXPENSES		15,489	16,500	25,000	16,500	16,500	16,500	0.0%	0	16,500	
7610	UNIFORM EXPENSE		2,598	3,000	4,000	3,500	3,500	3,500	16.7%	500	3,500	
7612	SUNDRY EXPENSES & TRAINING		5,785	4,150	4,150	4,150	4,150	4,150	0.0%	0	4,150	
new	COMMUNICATIONS		113	3,500	3,500	3,500	3,500	3,500	0.0%	0	3,500	
7650	TREE WARDEN STIPEND		2,403	2,460	2,460	2,546	2,546	2,546	3.5%	86	2,546	
6906	TREE WARDEN EDUCATION/TRAINING		110	310	310	300	300	300	-3.2%	(10)	300	
7050	TREE WARDEN MILEAGE		0	250	250	250	250	250	0.0%	0	250	
PUBLIC WORKS TOTAL			519,541	589,635	599,135	611,726	599,664	603,547	2.4%	13,912	603,547	

TOWN OF MIDDLEFIELD
2025-2026 BUDGET
GENERAL FUND - EXPENDITURES

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EXPENDITURES:

EXPENDITURES:

	2023-2024	2024-2025		2025-2026					
	ACTUAL EXPENSES	BUDGETED EXPENSES	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	BOF APPROVED	PERCENT CHANGE	\$ INCREASE (DECREASE)	2025-2026 ADOPTED

42 - PARK & RECREATION

7700	DIRECTOR SALARY	39,561	40,648	40,648	41,260	42,071	42,071	3.5%	1,423	42,071
7703	PECKHAM PARK EXPENSES	49,717	64,787	64,787	65,291	65,291	57,346	-11.5%	(7,441)	57,346
7704	LAKE BESECK PARK EXPENSES	20,061	27,234	27,234	27,234	27,234	27,234	0.0%	0	27,234
7705	SUMMER CAMP PAYROLL	42,299	57,767	45,000	49,210	49,210	49,210	-14.8%	(8,557)	49,210
7707	SUMMER ENTERTAINMENT	0	1,000	937	1,500	1,500	1,500	50.0%	500	1,500
7709	OFFICE EXPENSES	3,900	4,930	4,456	5,280	5,280	5,280	7.1%	350	5,280
XXXX	PARK & REC PROGRAMS (NEW)	0	0	0	0	0	3,330	N/A	3,330	3,330
PARK & RECREATION TOTAL		155,538	196,366	183,062	189,775	190,586	185,971	-5.3%	(10,395)	185,971

43 - ANIMAL CONTROL

7800	ANIMAL CONTROL OFFICER	20,010	20,560	20,560	21,280	21,280	21,280	3.5%	720	21,280
7801	KENNEL ASSISTANT		4,800	4,800	4,968	4,968	4,968	3.5%	168	4,968
7802	VEHICLE ALLOWANCE	0	500	0	0	0	0	-100.0%	(500)	0
7804	SHELTER & ANIMAL EXPENSES	4,068	2,000	4,000	2,213	3,500	3,500	75.0%	1,500	3,500
7809	STATE OF CONNECTICUT FEES	2,229	2,005	1,917	2,127	2,127	2,127	6.1%	122	2,127
7812	SUNDRY EXPENSES	1,421	1,810	1,810	1,475	1,475	1,475	-18.5%	(335)	1,475
ANIMAL CONTROL TOTAL		27,728	31,675	33,087	32,063	33,350	33,350	5.3%	1,675	33,350

44- POLICE DEPARTMENT

7900	PAYROLL	244,675	298,480	298,480	271,032	271,032	271,032	-9.2%	(27,448)	271,032
7904	OVERTIME & PRIVATE DUTY	5,515	10,000	4,000	10,000	10,000	10,000	0.0%	0	10,000
7906	EQUIPMENT	2,239	4,925	4,925	2,016	2,016	2,016	-59.1%	(2,909)	2,016
7908	SECRETARY	9,269	9,542	9,542	9,895	9,895	9,895	3.7%	353	9,895
7912	SUNDRY EXPENSES	836	2,069	2,069	2,055	2,055	2,055	-0.7%	(14)	2,055
POLICE DEPARTMENT TOTAL		262,534	325,016	319,016	294,998	294,998	294,998	-9.2%	(30,018)	294,998

**TOWN OF MIDDLEFIELD
2025-2026 BUDGET
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EXPENDITURES:

46 - FIRE DEPARTMENT

	2023-2024	2024-2025		2025-2026					2025-2026 ADOPTED
	ACTUAL EXPENSES	BUDGETED EXPENSES	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	BOF APPROVED	PERCENT CHANGE	\$ INCREASE (DECREASE)	
8000 FIRE HOUSE OPERATIONS	43,782	36,500	36,500	36,500	36,500	38,500	5.5%	2,000	38,500
8001 TRUCK OPERATIONS & MAINT.	34,195	35,000	35,000	35,000	35,000	35,000	0.0%	0	35,000
8002 COMMUNICATIONS	5,989	9,000	9,000	10,000	10,000	10,000	11.1%	1,000	10,000
8003 EQUIPMENT & SUPPLIES	22,205	17,500	17,500	17,500	17,500	20,000	14.3%	2,500	20,000
8006 PHYSICALS & WELLNESS	4,882	10,000	10,000	10,000	10,000	10,000	0.0%	0	10,000
8007 TRAINING & PREPAREDNESS	14,962	12,000	12,000	12,000	12,000	12,000	0.0%	0	12,000
8009 LIFE INSURANCE	8,170	10,000	10,000	10,000	10,000	10,000	0.0%	0	10,000
8010 APPRECIATION NIGHT	5,923	6,000	6,000	6,000	6,000	6,000	0.0%	0	6,000
8012 SUPPLEMENTAL BENEFITS	29,250	29,550	29,550	35,000	35,000	35,000	18.4%	5,450	35,000
8013 CANCER PRESUMPTION FUND		400	400	400	400	400	0.0%	0	400
8015 PART TIME LABOR	18,002	20,438	20,438	20,438	21,135	21,116	3.3%	678	21,116
FIRE DEPARTMENT TOTAL	187,360	186,388	186,388	192,838	193,535	198,016	6.2%	11,628	198,016

47 - FIRE MARSHAL

8050 FIRE MARSHAL SALARY	14,075	14,462	14,462	14,075	14,968	14,968	3.5%	506	14,968
8051 DEPUTY CALLOUT EXPENSES	1,130	2,000	2,000	2,000	2,000	2,000	0.0%	0	2,000
8052 VEHICLE EXPENSE	0	0	0	1	1	1	N/A	1	1
8053 CONFERENCES & DUES	2,648	3,130	3,130	2,500	2,500	2,500	-20.1%	(630)	2,500
8054 SUNDRY EXPENSES	472	400	400	500	500	500	25.0%	100	500
8055 RECORDS	1,750	1,500	1,500	1,750	1,750	1,750	16.7%	250	1,750
NEW CODE REVIEW MEMORIAL SCHOOL	0	0	0	17,600	0	0	N/A	0	0
FIRE MARSHAL TOTAL	20,075	21,492	21,492	38,426	21,719	21,719	1.1%	227	21,719

48 - EMERGENCY MANAGEMENT

8100 DIRECTOR'S STIPEND	9,585	9,849	9,849	10,194	10,194	10,194	3.5%	345	10,194
8102 SHELTER SUPPLIES	0	3,000	3,000	3,000	3,000	3,000	0.0%	0	3,000
8103 COMMUNICATIONS EQUIPMENT	987	2,100	2,234	4,520	4,520	4,520	115.2%	2,420	4,520
8105 EMERGENCY NOTIFICATION SYSTEM	3,611	3,938	3,610	3,792	3,792	3,792	-3.7%	(146)	3,792
8109 SUNDRY EXPENSES	1,625	1,500	1,500	1,500	1,500	1,500	0.0%	0	1,500
EMERGENCY MANAGEMENT TOTAL	15,808	20,387	20,193	23,006	23,006	23,006	12.8%	2,619	23,006

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

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EXPENDITURES:

54 - BOARDS & COMMISSIONS

	2023-2024			2024-2025		2025-2026					2025-2026 ADOPTED
	ACTUAL EXPENSES	BUDGETED EXPENSES	ESTIMATED EXPENSES			DEPT. PROPOSAL	SELECTMAN PROPOSAL	BOF APPROVED	PERCENT CHANGE	\$ INCREASE (DECREASE)	
8500 BOARD OF SELECTMEN	3,403	4,000	2,000			3,000	4,750	4,750	18.8%	750	4,750
8510 BOARD OF FINANCE	488	2,450	0			600	600	600	-75.5%	(1,850)	600
8520 BOARD OF ASSESSMENT APPEALS	750	750	750			750	750	750	0.0%	0	750
8530 PLANNING & ZONING COMMISSION	1,857	11,360	2,500			6,550	6,550	6,550	-42.3%	(4,810)	6,550
8540 ECONOMIC DEVELOPMENT COMMISSION	0	4,000	1,500			500	500	500	-87.5%	(3,500)	500
8550 INLAND WETLANDS AGENCY	4,874	7,500	5,000			9,750	9,750	9,750	30.0%	2,250	9,750
8560 ZONING BOARD OF APPEALS	1,503	2,500	2,000			2,100	2,100	2,100	-16.0%	(400)	2,100
8570 CONSERVATION COMMISSION	300	500	500			500	500	500	0.0%	0	500
8575 FIRE HOUSE BUILDING COMMITTEE	2,229	2,000	2,000			1,100	1,100	1,100	-45.0%	(900)	1,100
8580 PARK & RECREATION COMMISSION	0	250	250			480	480	480	92.0%	230	480
8590 CHARTER REVISION COMMISSION	712	1,000	0			300	300	300	-70.0%	(700)	300
8595 BESECK LAKE AD-HOC COMMITTEE	11,023	19,600	19,600			24,950	24,950	24,950	27.3%	5,350	24,950
BOARDS & COMMISSIONS TOTAL	27,139	55,910	36,100			50,580	52,330	52,330	-6.4%	(3,580)	52,330

64 - SEWER SYSTEM SERVICES

8630 BROOKSIDE DRIVE SYSTEM	5,914	2,500	7,500			6,300	6,300	6,300	152.0%	3,800	6,300
8638 WPCA - ROUTE 66 SYSTEM	154	308	308			340	340	340	10.4%	32	340
8639 WPCA - BESECK LAKE SYSTEM	463	926	926			1,300	1,300	1,300	40.4%	374	1,300
SEWER SYSTEM SERVICES TOTAL	6,531	3,734	8,734			7,940	7,940	7,940	112.6%	4,206	7,940

70 - OTHER TOWN FUNDS

8802 CAPITAL / NONRECURRING FUND	988,741	1,271,292	1,271,292			1,127,807	1,127,807	1,191,808	-6.3%	(79,484)	1,191,809
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	994,091	1,276,642	1,276,642			1,133,157	1,133,157	1,197,158	-6.2%	(79,484)	1,197,159

72 - RESERVES FOR CONTINGENCIES

9000 OPERATIONAL	0	59,062	56,120			67,546	66,768	66,768	13.0%	7,706	66,768
9005 STAFF COVERAGE	0	5,000	5,000			5,000	5,000	5,000	0.0%	0	5,000
NEW CONTINGENCY FOR UNION NEGOTIATIONS											
CONTINGENCIES TOTAL	0	64,062	61,120			72,546	71,768	71,768	12.0%	7,706	71,768

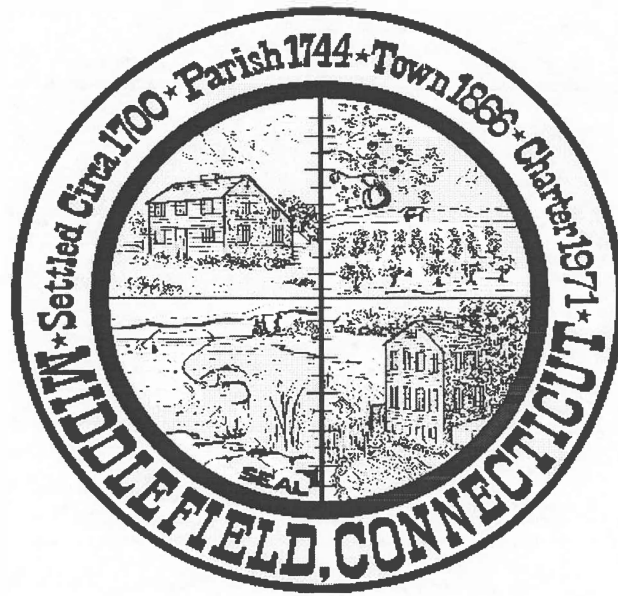
**TOWN OF MIDDLEFIELD
2025-2026 BUDGET
GENERAL FUND - EXPENDITURES**

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EXPENDITURES:

		2023-2024	2024-2025		2025-2026					2025-2026 ADOPTED
		ACTUAL EXPENSES	BUDGETED EXPENSES	ESTIMATED EXPENSES	DEPT. PROPOSAL	SELECTMAN PROPOSAL	BOF APPROVED	PERCENT CHANGE	\$ INCREASE (DECREASE)	
78 - DEBT SERVICE										
9408	TD BANK LEASE-FIRE DEPT	50,735	50,736	50,736	50,736	50,736	50,736	0.0%	0	50,736
DEBT SERVICE TOTAL		50,735	50,736	50,736	50,736	50,736	50,736	0.0%	0	50,736
MUNICIPAL OPERATIONS		4,070,693	4,759,632	4,696,728	4,738,422	4,696,530	4,720,962	-0.8%	(38,670)	4,720,963
80 - OUTSIDE AGENCIES										
9700	DMIAAB OPERATIONS	183,447	205,775	205,775	220,775	220,775	237,621	15.5%	31,846	237,621
9701	REGIONAL HAZARDOUS WASTE	7,190	10,642	7,113	6,786	6,786	6,786	-36.2%	(3,856)	6,786
9703	LEVI E. COE LIBRARY	336,534	360,343	360,343	379,075	379,075	379,075	5.2%	18,732	379,075
9704	YOUTH & FAMILY SERVICES	30,500	68,500	68,500	68,500	47,338	47,338	-30.9%	(21,162)	47,338
9705	911 - VALLEY SHORE	63,081	64,974	64,974	67,410	67,410	67,410	3.7%	2,436	67,410
9707	MIDDLEFIELD CEMETERY ASSOC,	4,526	4,526	4,526	4,526	4,526	4,526	0.0%	0	4,526
9708	PROBATE COURT	5,200	6,188	6,188	7,290	7,290	7,290	17.8%	1,102	7,290
9709	OLD HOMES DAY FUND	0	15,000	15,000	0	0	0	-100.0%	(15,000)	0
9720	PLAINVILLE/SOUTHINGTON HEALTH DISTRICT	28,043	32,055	32,055	34,192	34,192	34,192	6.7%	2,137	34,192
OUTSIDE AGENCIES TOTAL		658,521	768,003	764,474	788,554	767,392	784,238	2.1%	16,235	784,238
TOTAL MUNICIPAL EXPENSES		\$4,729,214	5,527,635	5,461,202	5,526,976	5,463,922	5,505,200	-0.4%	(22,435)	5,505,201
89 - EDUCATION										
9800	REGIONAL SCHOOL DISTRICT #13	13,488,046	13,498,799	13,498,799	14,156,305	14,156,305	14,093,447	4.4%	594,648	14,143,447
EDUCATION TOTAL		13,488,046	13,498,799	13,498,799	14,156,305	14,156,305	14,093,447	4.4%	594,648	14,143,447
TOTAL TOWN EXPENDITURES		18,217,260	19,026,434	18,960,001	19,683,281	19,620,227	19,598,647	3.0%	572,213	19,648,648

CAPITAL/NONRECURRING FUND



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

<u>REVENUE SOURCES:</u>		<u>SELECTMAN PROPOSAL</u>	<u>BOARD OF FINANCE APPROVED</u>	<u>2025-2026 ADOPTED</u>
4000	GENERAL FUND TRANSFER	\$1,127,807	\$1,191,808	\$1,191,809
4020	STATE OF CONNECTICUT - LOCIP FUNDS	\$47,741	\$47,741	\$47,741
TOTAL REVENUES		\$1,175,548	\$1,239,549	\$1,239,550

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9010	ACCRUED BENEFITS	\$85,000	\$20,904	\$20,000	\$20,000	\$20,000
NEW	UNEMPLOYMENT RESERVE	\$10,000	\$0	\$0	\$5,000	\$5,000
	EMPLOYEE BENEFITS TOTAL		\$20,904	\$20,000	\$25,000	\$25,000

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

PROJECTS & ACCRUALS:

		PROJECT GOAL/ ESTIMATED COST	BALANCE 2/28/2025	SELECTMAN PROPOSAL	BOARD OF FINANCE APPROVED	2025-2026 ADOPTED
<u>20 - TOWN CLERK</u>						
9120	ORDINANCE CODIFICATION	\$1,000	\$1,000	\$0	\$0	\$0
	TOWN CLERK TOTAL		\$1,000	\$0	\$0	\$0
<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		\$12,758	\$0	\$0	\$0
<u>32 - ASSESSOR</u>						
9165	REVALUATION	\$128,750	\$91,000	\$37,750	\$37,750	\$37,750
	ASSESSOR TOTAL		\$91,000	\$37,750	\$37,750	\$37,750
<u>40 - PUBLIC WORKS PROJECTS</u>						
9219	STORM CONTINGENCY	\$35,000	\$25,713	\$4,000	\$4,000	\$4,000
9220	TREE REMOVAL	\$30,000	\$51,125	\$30,000	\$30,000	\$30,000
9230	GARAGE IMPROVEMENTS	\$99,880	\$31,683	\$20,047	\$20,047	\$20,047
9241	ROAD IMPROVEMENTS	\$85,000	\$125,187	\$0	\$65,000	\$65,000
9241	ROAD REFURBISHMENT-PAVEMENT STUDY	\$90,000	\$42,281	\$47,719	\$47,719	\$47,719
9246	STEAP GRANT MATCHING FUNDS	\$125,000	\$31,729	\$62,500	\$62,500	\$62,500
9255	LED STREET LIGHT REPAIRS/REPLACEMENT	\$126,254	\$44,666	\$9,754	\$9,754	\$9,754
9258	BESECK LAKE REMEDIATION	\$300,000	\$25,135	\$61,760	\$61,760	\$61,760
9259	TOWN STORAGE BUILDING	\$17,000	\$4,916	\$0	\$0	\$0
9284	LED STREET LIGHT ASSESSMENT/INSTALLATION	\$10,500	\$0	\$0	\$0	\$0
9297	TOWN PROPERTY REMEDIATION PROJECT	\$5,000	\$5,000	\$0	\$0	\$0
	PUBLIC WORKS PROJECTS TOTAL		\$387,435	\$235,780	\$300,780	\$300,780

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

PROJECTS & ACCRUALS:		PROJECT GOAL/ ESTIMATED COST	BALANCE 2/28/2025	SELECTMAN PROPOSAL	BOARD OF FINANCE APPROVED	2025-2026 ADOPTED
<u>41 - PUBLIC WORKS EQUIPMENT</u>						
9280	DUMP TRUCK REPLACEMENTS	\$825,000	\$220,513	\$138,008	\$138,008	\$138,008
9281	SMALL DUMP REPLACEMENT	\$291,976	\$103,272	\$32,103	\$32,103	\$32,103
9283	SNOW PLOW FOR PICKUP	\$7,210	\$1,040	(\$1,040)	(\$1,040)	(\$1,040)
9285	PICKUP REPLACEMENT	\$45,527	\$8,290	\$5,487	\$5,487	\$5,487
9287	EMERGENCY REPAIRS	\$10,000	\$10,000	\$0	\$0	\$0
9289	PAVER REPLACEMENT	\$77,250	\$41,547	\$13,469	\$13,469	\$13,469
9290	ROLLER & TRAILER REPLACEMENT	\$72,885	\$53,313	\$5,744	\$5,744	\$5,744
9291	GUARD RAIL MOWER/TRACTOR REPLACEMENT	\$185,400	\$67,779	\$14,177	\$14,177	\$14,177
9292	SWEEPER REPLACEMENT	\$253,689	(\$1)	\$1	\$1	\$1
9293	FRONT END LOADER REPLACEMENT	\$225,494	\$41,034	\$18,426	\$18,426	\$18,426
9294	ZERO TURN MOWER	\$13,796	\$6,130	\$1,187	\$1,187	\$1,187
9295	BACKHOE REPLACEMENT	\$164,130	\$55,771	\$25,792	\$25,792	\$25,792
9296	TRACTOR/BRUSH HOG REPLACEMENT	\$58,568	\$15,366	\$5,759	\$5,759	\$5,759
9298	FUEL TANKS	\$25,750	\$10,381	\$2,909	\$2,909	\$2,909
9299	MINI EXCAVATOR	\$87,554	\$19,325	\$7,318	\$7,318	\$7,318
PUBLIC WORKS EQUIPMENT TOTAL			\$653,760	\$269,340	\$269,340	\$269,340
<u>42 - PARKS & RECREATION</u>						
9310	PARK IMPROVEMENTS	\$186,150	\$164,090	(\$1,187)	(\$7,187)	(\$7,187)
9312	RECREATION TRAILS MATCHING GRANT	\$50,000	\$43,000	\$7,000	\$7,000	\$7,000
9315	PLAYSCAPE REPLACEMENT	\$124,165	\$93,613	\$8,388	\$8,388	\$8,388
PARKS & RECREATION TOTAL			\$300,703	\$14,201	\$8,201	\$8,201
<u>43 - ANIMAL CONTROL</u>						
9350	ANIMAL SHELTER	\$50,000	(\$41)	\$15,041	\$15,041	\$15,041
ANIMAL CONTROL TOTAL			(\$41)	\$15,041	\$15,041	\$15,041

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

PROJECTS & ACCRUALS:

<u>44 - POLICE DEPARTMENT</u>	
9385	ENFORCEMENT EQUIPMENT
POLICE DEPARTMENT TOTAL	
<u>46 - FIRE DEPARTMENT</u>	
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	

PROJECT GOAL/ ESTIMATED COST	BALANCE 2/28/2025	SELECTMAN PROPOSAL	BOARD OF FINANCE APPROVED	2025-2026 ADOPTED
\$1,000	\$1,000	\$0	\$0	\$0
	\$1,000	\$0	\$0	\$0
On-going	\$13,064	\$6,000	\$6,000	\$6,000
On-going	\$25,000	\$25,000	\$25,000	\$25,000
On-going	\$856	\$5,000	\$5,000	\$5,000
\$10,300	\$8,750	\$1,550	\$1,550	\$1,550
\$344,902	\$66,783	\$41,125	\$41,125	\$41,125
\$29,584	\$16,775	\$0	\$0	\$0
\$540,287	\$65,633	\$63,932	\$63,932	\$63,932
\$15,450	\$13,043	\$2,406	\$2,406	\$2,406
\$901,765	\$450,789	\$0	\$0	\$0
\$130,697	\$83,862	\$25,378	\$25,378	\$25,378
\$42,288	\$17,643	\$3,563	\$3,563	\$3,563
\$81,000	\$37,920	\$22,755	\$22,755	\$22,755
\$685,362	\$130,462	\$55,685	\$55,685	\$55,685
\$60,000	\$16,199	\$15,000	\$45,000	\$45,000
On-going	\$17,000	\$1	\$1	\$1
\$1	\$2	\$1	\$1	\$1
\$150,000	\$61,748	(\$50,000)	\$0	\$0
\$1,287,500	\$3,713	\$110,555	\$110,555	\$110,555
\$1,287,500	\$475,511	\$114,071	\$114,071	\$114,071
\$10,300	\$10,000	\$300	\$10,300	\$10,300
\$78,844	\$47,181	\$0	(\$40,000)	(\$40,000)
\$103,350	\$67,890	\$9,686	\$9,686	\$9,686
\$10,567	\$3,237	\$910	\$910	\$910
\$469,680	\$2,000	\$36,986	\$36,986	\$36,986
	\$1,635,061	\$489,904	\$539,904	\$539,904

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

PROJECTS & ACCRUALS:

48 - EMERGENCY MANAGEMENT

9610	MEMORIAL SCHOOL SHELTER	\$5,150	\$5,000	\$5,000	\$5,000	\$5,000
9615	PORTABLE DIESEL LIGHT TRAILER	\$15,450	\$431	\$1,973	\$1,973	\$1,973
EMERGENCY MANAGEMENT TOTAL			\$5,431	\$6,973	\$6,973	\$6,973

58 - ECONOMIC DEVELOPMENT

9620	COMMISSION PROJECTS & ANALYSES	\$11,000	\$10,999	\$0	\$0	\$0
9625	PLAN OF CONSERVATION & DEVELOPMENT	\$12,500	\$8,929	\$1,785	\$1,785	\$1,785
9630	PLANNING & ZONING REGULATION REVISIONS	\$17,000	\$17,000	\$0	\$0	\$0
9635	LAND BANK RESERVE	\$2,500	\$2,000	\$0	\$0	\$0
ECONOMIC DEVELOPMENT TOTAL			\$38,928	\$1,785	\$1,785	\$1,785

59 - CONSERVATION PROJECTS

9650	OPEN SPACE PROPERTY IMPROVEMENTS	\$1,000	\$8,032	\$1,000	\$1,000	\$1,000
9655	OPEN SPACE ACQUISITIONS	\$2,500	\$0	\$0	\$0	\$0
NEW	CONSERVATION COE HILL PROPERTY RECLAMATION	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
CONSERVATION PROJECTS TOTAL			\$28,032	\$21,000	\$21,000	\$21,000

80 - OUTSIDE AGENCIES

9692	LEVI E. COE LIBRARY	\$99,017	\$21,413	\$7,345	\$7,345	\$7,345
OUTSIDE AGENCIES TOTAL			\$21,413	\$7,345	\$7,345	\$7,345

TOTAL APPROPRIATIONS

\$4,047,828	\$1,175,548	\$1,239,549	\$1,239,550
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