

THE TOWN OF MIDDLETOWN

RESOLUTION

OF THE

COUNCIL

No. . 2026-32

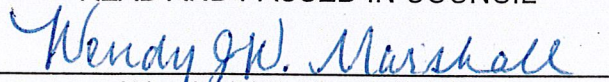
RESOLVED:

For the purpose of meeting funding requirements of specific General Fund accounts in the FY2026 Approved Budget, the General Fund as presented in Attachments A and B – December 31 2025 are hereby approved.

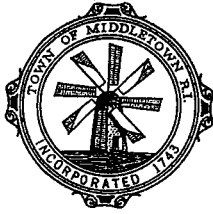
This resolution shall take effect upon its passage.

MARCH 16, 2026

READ AND PASSED IN COUNCIL



Wendy J. W. Marshall, MMC
Town Clerk



TOWN OF MIDDLETOWN

350 EAST MAIN ROAD • MIDDLETOWN, RHODE ISLAND 02842

OFFICE OF THE FINANCE DIRECTOR

Office: (401) 846-4478 • Fax: (401) 849-6267

FY2026 Budget Adjustments as of December 31, 2025

General Fund

Item 1

Fund the cost overage associated with two Fire Department Pumper vehicles that were ordered in the prior fiscal year. The total cost is **\$1,649,080** funded through a lease purchase.

Item 2

Record revenue and expenditures to fund the ongoing professional services related to the Dunlap Wheeler Park design project. The total cost is **\$117,724** and is funded from TIF.

Item 3

Record revenue and expenditures to fund implementation costs associated with Tyler Technologies/MUNIS. The total cost is **\$88,970** and is funded from the PPV fund.

Item 4

Record revenue and expenditures to fund the Program Director position at the Community Learning Center. The total cost is **\$50,000** and is funded from the increase anticipated in Hotel Tax.

Item 5

Record revenue and expenditures to fund ongoing work for the lower Aquidneck streetscapes project. The total cost is **\$53,903**, funded by CIP Special Revenue Fund.

Item 6

Record revenue and expenditures to fund personnel and operating expenses associated with the **PFS Grant** for the Middletown Prevention Coalition. The grant was awarded after the beginning of FY2026. The total grant is **\$250,000**.

Item 7

Reclass of expenditures associated with salary and fringe benefit adjustments across multiple departments from the Town's Contingency due to ratified collective bargaining agreements with the Teamsters-DPW and NEARI-Town Hall unions. The total adjustment is **\$154,711**.

TOWN OF MIDDLETOWN
FY2026 BUDGET ADJUSTMENT WORKSHEET - GENERAL FUND
As of December 31, 2025

ATTACHMENT B

Account Description	Approved Budget	Current Budget	Adjustment To Budget	Amended Budget	Explanation
1 Revenue - Proceeds from Capital Leases	(2,075,000)	(2,075,000)	(1,649,080)	(3,724,080)	Lease Purchase for two Fire Pumper Vehicles that were ordered in the prior fiscal year.
2 Town Use of Fund Balance - TIF Funding	-	-	(117,724)	(117,724)	Consultant services for Dunlap Wheeler Park Improvement project.
3 Revenue - Appropriation from PPV	(1,455,690)	(1,455,690)	(88,970)	(1,544,660)	Increase to fund implementation costs associated with Tyler Tech/Munis
4 Revenue- Hotel Tax	(1,651,282)	(1,651,282)	(50,000)	(1,701,282)	Increase to fund Program Director position at the Community Learning Center.
5 Revenue- Appropriation from CIP Fund	(1,892,935)	(1,892,935)	(53,903)	(1,946,838)	Ongoing Lower Aquidneck Streetscapes project
6 Revenue - Grant - PFS	-	-	(250,000)	(250,000)	Increase to fund PFS Grant that was awarded in the Fall
S/Total Budget Adjustments From (2,209,676)					
1 Expenditure Fire - Vehicles	850,000	850,000	1,649,080	2,499,080	Lease Purchase for two Fire Pumper Vehicles that were ordered in the prior fiscal year.
2 Expenditure Planning - Other Services Professional	25,000	25,000	117,724	142,724	Consultant services for Dunlap Wheeler Park Improvement project.
3 Expenditure IT -Special Projects	-	-	88,970	88,970	Provides funding for Munis financial system implementation, including configuration and consulting services.
4 Expenditure - Community Outreach - Local Non-Profit Agency Support	309,950	309,950	50,000	359,950	Program Director position at the Community Learning Center.
5 Expenditure DPW -Capital Improvements - Sidewalks	-	-	53,903	53,903	Ongoing Lower Aquidneck Streetscapes project
6 Expenditure - Community Service Grant - Salaries	18,018	18,018	120,459	138,477	Funds salaries for the MPC Director, PFS Project Coordinator, and PFS Media Outreach Coordinator.
6 Expenditure - Community Service Grant - Longevity buyback	-	-	5,716	5,716	Funds longevity compensation for eligible MPC personnel.
6 Expenditure - Community Service Grant -Health insurance	2,067	2,067	1,516	1,516	Funds vacation buyback for eligible MPC personnel.
6 Expenditure - Community Service Grant -Life insurance	291	291	30,180	32,247	Funds employer health insurance contributions for eligible MPC personnel.
6 Expenditure - Community Service Grant - Dental insurance	69	69	2,640	2,931	Funds employer life insurance premiums for eligible MPC personnel.
6 Expenditure - Community Service Grant - Dental insurance	69	69	1,104	1,173	Funds employer dental insurance premiums for eligible MPC personnel.

ATTACHMENT B

**TOWN OF MIDDLETOWN
FY2026 BUDGET ADJUSTMENT WORKSHEET - GENERAL FUND
As of December 31, 2025**

Account Description	Approved Budget	Current Budget	Adjustment To Budget	Amended Budget	Explanation
6 Expenditure - Community Service Grant - Pension Mers DC	141	141	6,763	6,904	Funds employer MERS defined contribution retirement contributions for eligible MPC personnel.
6 Expenditure - Community Service Grant - Pension Mers DB	1,416	1,416	672	2,088	Employer MERS defined benefit pension contribution for the MPC Director.
6 Expenditure - Community Service Grant -- Town DC Plan	237	237	3,542	3,779	Employer contribution to the Town defined contribution plan for the STOP Coordinator.
6 Expenditure - Community Service Grant -FICA	1,116	1,116	7,921	9,037	Employer FICA – MPC personnel.
6 Expenditure - Community Service Grant - Medicare	261	261	1,853	2,114	Employer Medicare contribution for eligible MPC personnel.
6 Expenditure - Community Service Grant -- Contractual Services	3,825	3,825	41,000	44,825	Contractual services for evaluation, media consulting, and youth advisor support.
6 Expenditure - Community Service Grant -Travel and Meetings	-	-	4,938	4,938	Travel and meeting expenses for MPC programming.
6 Expenditure - Community Service Grant - General Supplies and Materials	250	250	3,470	3,720	General supplies and materials for MPC operations.
6 Expenditures - Community Service Grant -Other charges and Operating costs	2,326	2,326	16,536	18,862	Funds other operating expenses associated with MPC programming.
6 Expenditures - Community Service Grant- Professional Development and Training	150	150	1,690	1,840	Professional development expenses for MPC staff.
7 Expenditure - School Finance - Regular Salaries	327,711	327,711	5,570	333,281	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - School Finance - Pension - Mers	-	-	282	282	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - School Finance - Pension -Mers DC Plan	-	-	71	71	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - School Finance - Town DC Plan	19,423	19,423	423	19,846	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - School Finance - FICA	20,365	20,365	564	20,929	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - School Finance - Medicare	4,763	4,763	141	4,904	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Town Finance Regular Salaries	472,734	472,734	5,570	478,304	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Town Finance - Pension - MERS	31,339	31,339	282	31,621	Salary and fringe benefit adjustments across multiple departments

TOWN OF MIDDLETOWN
FY2026 BUDGET ADJUSTMENT WORKSHEET - GENERAL FUND
As of December 31, 2025

ATTACHMENT B

Account Description	Approved Budget		Current Budget		Adjustment To Budget		Amended Budget		Explanation
7 Expenditure - Town Finance - Pension - MERS DC Plan	3,268	3,268	71	3,339				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - Town Finance - Town DC Plan	10,623	10,623	423	11,046				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - Town Finance - FICA	30,830	30,830	564	31,394				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - Town Finance - Medicare	7,211	7,211	141	7,352				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - HR - Regular Salaries	119,373	119,373	1,857	121,230				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - HR - Pension - MERS	-	-	94	94				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - HR - Pension - MERS DC Plan	-	-	24	24				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - HR - Pension - TOWN DC Plan	7,162	7,162	141	7,303				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - HR - FICA	7,525	7,525	188	7,713				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - HR - Medicare	1,760	1,760	47	1,807				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - Police Civ - Regular Salaries	3,776,120	3,776,120	3,714	3,779,834				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - Police CIV - Pension - Mers	311,281	311,281	235	311,516				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - Police CIV - Pension - Mers DC Plan	9,632	9,632	282	9,914				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - Police - FICA	351,576	351,576	376	351,952				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - Police - Medicare	82,222	82,222	94	82,316				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - Police - Animal Control - Regular Salaries	3,776,120	3,776,120	1,857	3,777,977				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - Police - Animal Control - Pension Mers	311,281	311,281	94	311,375				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - Police - Animal Control - Town DC Plan	9,632	9,632	165	9,797				Salary and fringe benefit adjustments across multiple departments	
7 Expenditure - Police - Animal Control - FICA	351,576	351,576	188	351,764				Salary and fringe benefit adjustments across multiple departments	

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 As of December 31, 2025

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Account Description	Approved Budget	Current Budget	Adjustment To Budget	Amended Budget	Explanation
7 Expenditure - Police - Animal Control -Medicare	82,222	82,222	47	82,269	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Police - Fleet Management - Regular Salaries	60,020	60,020	1,857	61,877	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Police - Fleet Management - Town DC Plan	3,601	3,601	259	3,860	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Police - Fleet Management -FICA	3,829	3,829	188	4,017	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Police - Fleet Management - Medicare	895	895	47	942	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Building - Regular Salaries	277,629	277,629	3,714	281,343	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Building - Pension- MERS	10,114	10,114	188	10,302	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Building - Pension- MERS DC Plan	1,005	1,005	47	1,052	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Building - Pension-Town DC Plan	11,033	11,033	282	11,315	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Building -FICA	18,090	18,090	376	18,466	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Building -Medicare	4,231	4,231	94	4,325	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Building -Zoning - Regular Salaries	277,629	277,629	3,714	281,343	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Building -Zoning - Town DC Plan	11,033	11,033	517	11,550	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Building -Zoning -FICA	18,090	18,090	376	18,466	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Building -Zoning - Medicare	4,231	4,231	94	4,325	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Tax - Regular Salaries	176,856	176,856	3,714	180,570	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Tax - Town DC Plan	5,454	5,454	517	5,971	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Tax - FICA	11,394	11,394	376	11,770	Salary and fringe benefit adjustments across multiple departments

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FY2026 BUDGET ADJUSTMENT WORKSHEET - GENERAL FUND
As of December 31, 2025

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Account Description	Approved Budget	Current Budget	Adjustment To Budget	Amended Budget	Explanation
7 Expenditure - Tax - Medicare	2,664	2,664	94	2,758	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Fire - Regular Salaries	2,950,862	2,950,862	1,857	2,952,719	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Fire - Pension - MERS	238,956	238,956	94	239,050	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Fire - Pension - MERS DC Plan	1,269	1,269	24	1,293	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Fire - Town DC Plan	10,556	10,556	141	10,697	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Fire - Pension - FICA	261,938	261,938	188	262,126	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Fire - Medicare	60,261	60,261	47	60,308	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Support Services - Regular Salaries	193,608	193,608	1,857	195,465	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Support Services - Town DC Plan	3,090	3,090	259	3,349	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Support Services - FICA	12,125	12,125	188	12,313	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Support Services - Medicare	2,836	2,836	47	2,883	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Planning - Regular Salaries	200,042	200,042	1,857	201,899	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Planning - Town DC Plan	4,574	4,574	259	4,833	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Planning - FICA	13,167	13,167	188	13,355	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Planning - Medicare	3,079	3,079	47	3,126	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Senior Center - Regular Salaries	159,925	159,925	2,785	162,710	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Senior Center - Town DC Plan	1,980	1,980	388	2,368	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Senior Center - FICA	11,604	11,604	282	11,886	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Senior Center - Medicare	2,714	2,714	71	2,785	Salary and fringe benefit adjustments across multiple departments

ATTACHMENT B

**TOWN OF MIDDLETOWN
FY2026 BUDGET ADJUSTMENT WORKSHEET - GENERAL FUND
As of December 31, 2025**

Account Description	Approved Budget	Current Budget	Adjustment To Budget	Amended Budget	Explanation
7 Expenditure - Town Clerk - Regular Salaries	289,805	289,805	3,714	293,519	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Town Clerk - Pension - MERS	26,446	26,446	188	26,634	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Town Clerk - Pension - MERS DC Plan	1,343	1,343	47	1,390	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Town Clerk - Pension - Town DC Plan	2,785	2,785	282	3,067	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Town Clerk - Pension - FICA	19,711	19,711	376	20,087	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Town Clerk - Pension - Medicare	4,610	4,610	94	4,704	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - IT - Regular Salaries	186,838	186,838	1,857	188,695	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - IT - Pension MERS	19,634	19,634	235	19,869	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - IT - Pension MERS DC Plan	1,952	1,952	24	1,976	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - IT - Pension FICA	13,075	13,075	188	13,263	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - IT - Pension Medicare	3,058	3,058	47	3,105	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - DPW - Regular Salaries	944,888	944,888	84,103	1,028,971	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - DPW - Pension - MERS	23,564	23,564	3,034	26,598	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - DPW - Pension - Town DC Plan	34,152	34,152	2,759	36,911	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - DPW - FICA	67,076	67,076	5,908	72,984	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - DPW - Medicare	15,664	15,664	1,382	17,046	Salary and fringe benefit adjustments across multiple departments
7 Expenditure - Net Contingency	154,771	154,771	(154,771)	-	Salary and fringe benefit adjustments across multiple departments
S/Total Budget Adjustments To			2,209,676		
General Fund 2026 Town Budget	\$80,666,541	\$80,666,541	2,209,676	\$82,876,217	Total General Fund 2026 Town Budget