

**Public Hearing for the Middleton School Budget 2021 and Middleton Town  
Budget 2020**

**MIDDLETON BUDGET COMMITTEE**

**December 30, 2020**

**Roxanne Tufts-Keegan called to Order/Open the meeting for the Public Hearing of the 2022 Middleton School Budget and the Middleton Budget Committee at 6:30pm.**

Pledge of Allegiance

**Budget Committee Members:**

Roxanne Tufts-Keegan, Chair

Tracy Donovan-Laviolette

Laura Parker, Vice Chair

Mary Knapp, School Board Rep

Bonnie Gagnon

Scott Ferguson (absent)

Janet Kalar, SLVD rep (absent)

Joe Varga, BOS Rep (absent)

Mary Knapp made a motion to accept the minutes from the November 16, 2020 meeting. Laura Parker seconded the motion. The motion passed with a vote of 5-0-0.

The 2022 Middleton School Budget was the discussed by line item. See attached sheets with *Middleton School District Proposed FY2022 Budget* heading. (MSD Line Item by Function\_2022proposed.pdf)

Bonnie asked the question as to why we still had the new kindergarten teacher when the student counts did not support the need. Mary commented that the kindergarten teacher was being utilized for the remote learning. It was also commented that the Remote learning children have use a Kingswood team of teachers and the new kindergarten teacher falls under the Kingswood team. There was discussion about the new hire kindergarten teacher and why she was being retained. (see attached email Re: MES budget)

There was further discussion of the information provided by Krystle Beaulieu to the board regarding the student counts, the number of families doing homeschooling and the number of remote learning students. Kyra Taylor asked if the homeschooling had any financial impact on the budget. Tracy commented that for this year there was not going to be an impact because of the unusual circumstances all schools were dealing with.

Kyra Taylor asked where the money from the pre-school program is showing on the MES budget. Roxanne stated she would ask Kathy O'Blenes where this revenue shows up in the budget.

Discussion was held regarding the salary lines. One question was asked if raises were retroactive and the reply was yes, they are retroactive to the beginning of the fiscal period. The fiscal period for MES is July 1<sup>st</sup> to June 30<sup>th</sup>. There was much discussion on the increase for each of the salary lines. It was

stated that the MES follows the Governor Wentworth salary structure and the union contract the Governor Wentworth teachers have in place. It was further stated that the MES teachers are not apart of the union that the Governor Wentworth teachers belong to. It was also noted the salary lines are the wages the teachers make, and it does not include any benefits such as health insurance, dental insurance, and retirement. Those are in addition to the salary lines.

There was a question asked regarding the tuition lines as to what was going to happen to these lines this year because of COVID-19. As stated earlier, Tracy commented that for this year there was not going to be an impact because of the unusual circumstances all schools were dealing with. It was noted the tuition for the middle school increased \$37,602 and the tuition for the high school decreased \$100,272.

A member of the public asked how many special education students we currently had for Middleton. The budget committee did not have the count but would request that information from the school board/sau. There was discussion regarding the special education lines and that in addition to the regular budgeted lines there is also a special education trust fund. Roxanne stated the budget committee usually increases this amount at the deliberative session from the amount the school board proposes to a higher amount. Tracy commented the reason for doing this is because we as a district never know if when a family with a child who needs services will move into town and we want to be prepared for such circumstances. It was further commented the money in the Special Education Trust fund can only be used for special education. It was also stated that the money for the Trust funds/warrant articles come from money left over from the budget. Laura stated the budget committee should request from Kathy O'Blenes the balances of each of the trust funds. The trust funds are Special Education Trust Fund, Technology Trust Fund, Bus Capital Reserve Fund, and Construction, Renovation, Repair Fund.

Bonnie asked if the students at the elementary have specials (gym, music, art). Mary stated that the specials were in place and still happening.

A question was asked as to what line 910 principal was. It was noted this is the principal of the bond for the school. Roxanne stated the bond on the school is a 20-year bond. Mary commented about adding an addition onto the school and the town would start having to think about the possibility of that in that happening in the future.

There was little discussion on the Revenue lines and how most of those lines are from state and federal programs.

Roxanne stated the next meeting would be to finalize the MES proposed budget from the Budget Committee. She suggested meeting on January 6<sup>th</sup>, at 6:30pm at the Old Town Hall.

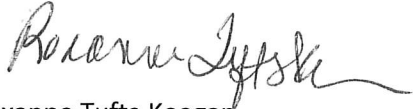
**Next Budget Committee Meetings:**

January 6, 2020 Budget Committee meeting at 6:30pm at the OTH

January 21, 2020 Budget Committee meeting at 6:30pm at the OTH

Close the meeting for the Public Hearing of the 2022 Middleton School Budget. Bonnie made a motion to adjourn the meeting at 8:45pm, Mary seconded the motion. The motion was passed with a vote of 5-0-0.

Respectfully Submitted,



Roxanne Tufts-Keegan

Middleton School District  
Proposed FY2022 Budget

Account	Function	Object	Description	BUDGET 2020	ACTUAL 2020	BUDGET 2021	PROPOSED 2022	VARIANCE	%
01.69.1200.650.1.032.00000.00.00	1200	650	SOFTWARE-SPED	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
01.69.1200.731.1.032.00000.00.00	1200	731	NEW EQUIPMENT-SPED	\$1.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
01.69.1200.810.1.032.00000.00.00	1200	810	DUES & FEES-SPED	\$415.14	\$196.92	\$1,000.00	\$1,000.00	\$0.00	0.00%
01.69.1410.610.1.000.00000.00.00	1410	610	SUPPLIES-EXTRACURRICULAR	\$168.93	\$0.00	\$500.00	\$250.00	-\$250.00	-50.00%
01.69.2110.310.1.000.00000.00.00	2110	310	ATTENDANCE SERVICES-TRUANCY	\$504.89	\$559.13	\$500.00	\$500.00	\$0.00	0.00%
01.69.2120.100.1.000.00000.00.00	2120	100	SALARY-GUIDANCE	\$42,925.00	\$55,939.18	\$46,933.00	\$49,149.00	\$2,216.00	4.72%
01.69.2120.211.1.000.00000.00.00	2120	211	HEALTH INS-GUIDANCE	\$10,617.60	\$22,194.67	\$20,160.48	\$28,803.96	\$8,643.48	42.87%
01.69.2120.212.1.000.00000.00.00	2120	212	DENTAL INS-GUIDANCE	\$362.00	\$1,201.77	\$757.00	\$1,465.80	\$708.80	93.63%
01.69.2120.214.1.000.00000.00.00	2120	214	DISABILITY-GUIDANCE	\$85.85	\$82.82	\$80.00	\$86.09	\$6.09	7.61%
01.69.2120.220.1.000.00000.00.00	2120	220	FICA-GUIDANCE	\$3,283.76	\$4,279.34	\$3,590.37	\$4,047.28	\$456.91	12.73%
01.69.2120.230.1.000.00000.00.00	2120	230	RETIREMENT-GUIDANCE	\$7,451.78	\$6,851.61	\$8,354.07	\$10,772.58	\$2,418.51	28.95%
01.69.2120.250.1.000.00000.00.00	2120	250	UNEMPLOYMENT-GUIDANCE	\$43.00	\$0.00	\$0.00	\$135.45	\$135.45	#DIV/0!
01.69.2120.260.1.000.00000.00.00	2120	260	WORKERS COMP-GUIDANCE	\$129.00	\$81.82	\$197.12	\$127.83	-\$69.29	-35.15%
01.69.2120.610.1.000.00000.00.00	2120	610	SUPPLIES-GUIDANCE	\$507.96	\$126.90	\$500.00	\$500.00	\$0.00	0.00%
01.69.2120.611.1.000.00000.00.00	2120	611	TESTING-STANDARDIZED	\$0.00	\$0.00	\$2,475.00	\$1,500.00	-\$975.00	-39.39%
01.69.2130.329.1.000.00000.00.00	2130	329	CONTRACTED SERVICES-HEALTH	\$56,619.08	\$22,968.70	\$69,538.14	\$72,300.00	\$2,761.86	3.97%
01.69.2130.610.1.000.00000.00.00	2130	610	SUPPLIES-HEALTH	\$539.26	\$86.68	\$1,000.00	\$1,000.00	\$0.00	0.00%
01.69.2130.731.1.000.00000.00.00	2130	731	NEW EQUIPMENT-HEALTH	\$0.00	\$0.00	\$0.00	\$750.00	\$750.00	#DIV/0!
01.69.2210.322.1.000.00000.00.00	2210	322	STAFF PROF DEV	\$3,018.77	\$2,435.84	\$6,995.00	\$8,000.00	\$1,005.00	14.37%
01.69.2210.580.1.000.00000.00.00	2210	580	TRAVEL-PROF DEV	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00%
01.69.2210.610.1.000.00000.00.00	2210	610	SUPPLIES-PROF DEV	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00%
01.69.2220.100.1.000.00000.00.00	2220	100	SALARY-MEDIA SPECIALIST	\$21,463.00	\$26,318.00	\$27,116.50	\$22,606.00	-\$4,510.50	-16.63%
01.69.2220.211.1.000.00000.00.00	2220	211	HEALTH INS-MEDIA SPECIALIST	\$1,039.60	\$2.88	\$500.00	\$500.00	\$0.00	0.00%
01.69.2220.214.1.000.00000.00.00	2220	214	DISABILITY-MEDIA	\$42.93	\$41.45	\$45.00	\$48.42	\$3.42	7.61%
01.69.2220.220.1.000.00000.00.00	2220	220	FICA-MEDIA SPECIALIST	\$1,641.92	\$2,013.44	\$2,074.41	\$2,338.40	\$263.99	12.73%
01.69.2220.250.1.000.00000.00.00	2220	250	UNEMPLOYMENT-MEDIA	\$22.00	\$0.00	\$0.00	\$69.30	\$69.30	#DIV/0!
01.69.2220.260.1.000.00000.00.00	2220	260	WORKERS COMP-EDUCATIONAL MEDIA SERVICES	\$65.00	\$41.23	\$113.89	\$73.86	-\$40.03	-35.15%
01.69.2220.610.1.000.00000.00.00	2220	610	SUPPLIES-LIBRARY	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	#DIV/0!
01.69.2220.640.1.000.00000.00.00	2220	640	MAG/PERIOD SUBSCRIPT-LIBRARY	\$1,200.00	\$0.00	\$1,200.00	\$600.00	-\$600.00	-50.00%
01.69.2220.641.1.000.00000.00.00	2220	641	BOOKS-LIBRARY	\$3,500.00	\$3,008.91	\$3,500.00	\$4,000.00	\$500.00	14.29%
01.69.2220.650.1.000.00000.00.00	2220	650	SOFTWARE-LIBRARY	\$700.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
01.69.2220.810.1.000.00000.00.00	2220	810	DUES-LIBRARY	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00	0.00%
01.69.2310.100.1.000.00000.00.00	2310	100	SALARY-SCHOOL BOARD SERVICES	\$10,400.00	\$8,500.00	\$10,400.00	\$10,400.00	\$0.00	0.00%
01.69.2310.220.1.000.00000.00.00	2310	220	FICA-SCHOOL OFFICIALS	\$796.00	\$650.26	\$796.00	\$897.30	\$101.30	12.73%
01.69.2310.310.0.000.00000.00.00	2310	310	CONTRACTED SERVICES	\$400.00	\$300.00	\$0.00	\$0.00	\$0.00	#DIV/0!
01.69.2310.310.1.000.00000.00.00	2310	310	CONTRACTED SERVICES	\$0.00	\$0.00	\$400.00	\$400.00	\$0.00	0.00%
01.69.2310.322.1.000.00000.00.00	2310	322	WKSP/CONF-SCHOOL BOARD	\$255.00	\$0.00	\$255.00	\$255.00	\$0.00	0.00%
01.69.2310.380.1.000.00000.00.00	2310	380	AUDITORS FEES	\$7,000.00	\$9,050.00	\$10,000.00	\$10,000.00	\$0.00	0.00%

Middleton School District  
Proposed FY2022 Budget

Account	Function	Object	Description	BUDGET 2020	ACTUAL 2020	BUDGET 2021	PROPOSED 2022	VARIANCE	%
01.69.2310.390.1.000.00000.00.00	2310	390	LEGAL-GENERAL	\$12,000.00	\$3,487.05	\$12,000.00	\$12,000.00	\$0.00	0.00%
01.69.2310.390.1.032.00000.00.00	2310	390	LEGAL-SPEE	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
01.69.2310.520.1.000.00000.00.00	2310	520	INSURANCE-GENERAL LIABILITY	\$17,000.00	\$13,701.48	\$15,000.00	\$15,300.00	\$300.00	2.00%
01.69.2310.550.1.000.00000.00.00	2310	550	PRINTING/ADVERTISING	\$2,500.00	\$2,158.04	\$2,500.00	\$2,500.00	\$0.00	0.00%
01.69.2310.580.1.000.00000.00.00	2310	580	TRAVEL-SCHOOL BOARD	\$500.00	\$116.00	\$500.00	\$500.00	\$0.00	0.00%
01.69.2310.610.1.000.00000.00.00	2310	610	SUPPLIES-OFFICE	\$831.88	\$309.54	\$700.00	\$500.00	-\$200.00	-28.57%
01.69.2310.810.1.000.00000.00.00	2310	810	DUES/FEES-SCHOOL BOARD	\$2,912.58	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
01.69.2320.310.1.000.00000.00.00	2320	310	CONTRACTED SAU SERVICES	\$173,505.00	\$189,288.00	\$185,460.00	\$186,721.00	\$1,261.00	0.68%
01.69.2410.100.1.000.00000.00.00	2410	100	SALARY-OFFICE OF THE PRINCIPAL	\$121,021.78	\$126,026.88	\$130,331.40	\$138,732.42	\$8,401.02	6.45%
01.69.2410.211.1.000.00000.00.00	2410	211	HEALTH INS-PRINCIPALS OFFICE	\$49,795.60	\$51,975.39	\$54,709.20	\$60,087.00	\$5,377.80	9.83%
01.69.2410.212.1.000.00000.00.00	2410	212	DENTAL INS-PRINCIPALS OFFICE	\$2,162.76	\$2,899.10	\$2,931.60	\$2,931.60	\$0.00	0.00%
01.69.2410.214.1.000.00000.00.00	2410	214	DISABILITY INSURANCE	\$242.04	\$1,067.89	\$932.17	\$1,003.11	\$70.94	7.61%
01.69.2410.220.1.000.00000.00.00	2410	220	FICA-PRINCIPALS OFFICE	\$9,258.17	\$9,218.52	\$9,970.35	\$11,239.19	\$1,268.84	12.73%
01.69.2410.230.1.000.00000.00.00	2410	230	RETIREMENT-OFFICE OF THE PRINCIPAL	\$19,235.01	\$20,523.90	\$21,133.79	\$27,252.04	\$6,118.25	28.95%
01.69.2410.250.1.000.00000.00.00	2410	250	UNEMPLOYMENT-PRINCIPALS OFFICE	\$121.00	\$0.00	\$0.00	\$381.15	\$381.15	#DIV/0!
01.69.2410.260.1.000.00000.00.00	2410	260	WORKERS COMP-OFFICE OF THE PRINCIPAL	\$364.00	\$230.87	\$2,052.60	\$1,331.09	-\$721.51	-35.15%
01.69.2410.442.1.000.00000.00.00	2410	442	COPYING	\$3,000.00	\$2,517.80	\$3,000.00	\$3,000.00	\$0.00	0.00%
01.69.2410.531.1.000.00000.00.00	2410	531	TELEPHONE	\$10,000.00	\$9,972.99	\$10,000.00	\$10,000.00	\$0.00	0.00%
01.69.2410.534.1.000.00000.00.00	2410	534	POSTAGE	\$2,000.00	\$1,473.66	\$1,100.00	\$1,300.00	\$200.00	18.18%
01.69.2410.580.1.000.00000.00.00	2410	580	TRAVEL	\$0.00	\$142.80	\$0.00	\$0.00	\$0.00	#DIV/0!
01.69.2410.610.1.000.00000.00.00	2410	610	SUPPLIES-OFFICE OF THE PRINCIPAL	\$1,330.78	\$188.15	\$500.00	\$500.00	\$0.00	0.00%
01.69.2410.731.1.000.00000.00.00	2410	731	NEW EQUIPMENT	\$0.00	\$732.20	\$0.00	\$0.00	\$0.00	#DIV/0!
01.69.2410.810.1.000.00000.00.00	2410	810	DUES-PROFESSIONAL ORG	\$84.00	\$0.00	\$350.00	\$350.00	\$0.00	0.00%
01.69.2510.810.1.000.00000.00.00	2510	810	BANK FEES	\$2,582.88	\$3,004.16	\$2,900.00	\$3,100.00	\$200.00	6.90%
01.69.2620.100.1.000.00000.00.00	2620	100	SALARY-OPERATING BUILDING SERVICES	\$65,145.61	\$75,674.84	\$76,475.88	\$80,422.61	\$3,946.73	5.16%
01.69.2620.211.1.000.00000.00.00	2620	211	HEALTH INS-MAINT & CUST	\$11,658.00	\$9,735.51	\$11,132.20	\$12,127.84	\$995.64	8.94%
01.69.2620.212.1.000.00000.00.00	2620	212	DENTAL INS-MAINT & CUST	\$361.56	\$375.97	\$1,837.80	\$1,837.32	-\$0.48	-0.03%
01.69.2620.214.1.000.00000.00.00	2620	214	DISABILITY-MAINT&CUST	\$130.29	\$125.69	\$584.06	\$628.51	\$44.45	7.61%
01.69.2620.220.1.000.00000.00.00	2620	220	FICA-MAINT & CUST	\$4,983.64	\$5,773.96	\$5,850.40	\$6,594.93	\$744.53	12.73%
01.69.2620.230.1.000.00000.00.00	2620	230	RETIREMENT-MAINT & CUST	\$7,413.57	\$8,132.62	\$8,542.36	\$11,015.38	\$2,473.02	28.95%
01.69.2620.260.1.000.00000.00.00	2620	260	WORKERS COMP-OPERATING BUILDING SERVICES	\$196.00	\$124.31	\$519.53	\$336.91	-\$182.62	-35.15%
01.69.2620.411.1.000.00000.00.00	2620	411	WATER & SEWER	\$1,237.58	\$100.00	\$1,000.00	\$1,300.00	\$300.00	30.00%
01.69.2620.421.1.000.00000.00.00	2620	421	WASTE REMOVAL	\$2,900.00	\$3,193.10	\$4,296.00	\$4,510.80	\$214.80	5.00%
01.69.2620.422.1.000.00000.00.00	2620	422	SNOW REMOVAL	\$6,345.00	\$7,500.00	\$6,345.00	\$7,000.00	\$655.00	10.32%
01.69.2620.430.1.000.00000.00.00	2620	430	REPAIRS-BUILDING	\$4,000.00	\$16,029.60	\$4,000.00	\$7,500.00	\$3,500.00	87.50%
01.69.2620.431.1.000.00000.00.00	2620	431	BUILDING SERVICE AGREEMENTS	\$5,700.00	\$16,611.80	\$9,100.00	\$9,100.00	\$0.00	0.00%
01.69.2620.610.1.000.00000.00.00	2620	610	SUPPLIES-MAINT & CUST	\$19,099.10	\$4,126.85	\$15,000.00	\$15,000.00	\$0.00	0.00%
01.69.2620.622.1.000.00000.00.00	2620	622	ELECTRICITY	\$20,500.00	\$19,950.89	\$20,500.00	\$20,500.00	\$0.00	0.00%

Middleton School District  
Proposed FY2022 Budget

Account	Function	Object	Description	Budget 2020	Actual 2020	Budget 2021	Proposed 2022	Variance	%
01.69.2620.623.1.000.00000.00.00	2620	623	PROPANE	\$13,750.00	\$10,666.87	\$17,500.00	\$17,500.00	\$0.00	0.00%
01.69.2620.735.1.000.00000.00.00	2620	735	REPLACEMENT EQUIPMENT - FACILITIES	\$0.00	\$1,349.00	\$0.00	\$0.00	\$0.00	#DIV/0!
01.69.2630.250.1.000.00000.00.00	2630	250	UNEMPLOYMENT-MAINT&CUST	\$65.00	\$0.00	\$0.00	\$204.75	\$204.75	#DIV/0!
01.69.2630.430.1.000.00000.00.00	2630	430	REPAIRS-BALLPARK	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
01.69.2630.580.1.000.00000.00.00	2630	580	MILEAGE REIMB-EMPLOYEE	\$200.00	\$259.16	\$200.00	\$150.00	-\$50.00	-25.00%
01.69.2630.610.1.000.00000.00.00	2630	610	UTILITIES/MAINTENANCE	\$1,520.00	\$0.00	\$2,400.00	\$2,000.00	-\$400.00	-16.67%
01.69.2721.100.1.000.00000.00.00	2721	100	SALARY-REGULAR TRANSPORTATION	\$51,688.47	\$58,820.39	\$46,726.46	\$52,033.73	\$5,307.27	11.36%
01.69.2721.211.1.000.00000.00.00	2721	211	HEALTH INS-BUS DRIVERS	\$160.00	\$0.46	\$0.00	\$0.00	\$0.00	#DIV/0!
01.69.2721.220.1.000.00000.00.00	2721	220	FICA, BUS DRIVERS	\$3,954.17	\$4,499.82	\$3,575.00	\$4,029.96	\$454.96	12.73%
01.69.2721.250.1.000.00000.00.00	2721	250	UNEMPLOYMENT-BUS DRIVERS	\$52.00	\$0.00	\$0.00	\$163.80	\$163.80	#DIV/0!
01.69.2721.260.1.000.00000.00.00	2721	260	WORKERS COMP-REGULAR TRANSPORTATION	\$155.00	\$98.30	\$435.22	\$282.24	-\$152.98	-35.15%
01.69.2721.322.1.000.00000.00.00	2721	322	WORKSHOP/CONFERENCES	\$344.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00%
01.69.2721.443.1.000.00000.00.00	2721	443	VEHICLE LEASE	\$44,149.00	\$27,000.00	\$22,737.70	\$22,737.70	\$0.00	0.00%
01.69.2721.519.1.000.00000.00.00	2721	519	TRANSPORTATION-HOMELESS	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
01.69.2721.520.1.000.00000.00.00	2721	520	INSURANCE-BUSES	\$3,300.00	\$0.00	\$3,300.00	\$3,300.00	\$0.00	0.00%
01.69.2721.531.1.000.00000.00.00	2721	531	COMMUNICATIONS-RADIOS&TELEPHONE	\$4,000.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
01.69.2721.610.1.000.00000.00.00	2721	610	SUPPLIES-BUSES	\$0.00	\$197.75	\$0.00	\$0.00	\$0.00	#DIV/0!
01.69.2721.629.1.000.00000.00.00	2721	629	FUEL-BUSES	\$20,000.00	\$2,182.67	\$12,000.00	\$15,000.00	\$3,000.00	25.00%
01.69.2721.810.1.000.00000.00.00	2721	810	CERT.&PHYSICALS,DRIVERS	\$929.17	\$682.50	\$500.00	\$900.00	\$400.00	80.00%
01.69.2722.100.1.000.00000.00.00	2722	100	SALARY-SPECIAL ED TRANSPORTATION	\$0.00	\$24,773.42	\$25,878.49	\$28,817.81	\$2,939.32	11.36%
01.69.2722.100.1.070.00000.00.00	2722	100	TRANS-WAGES-SPED-SUMMER	\$0.00	\$4,413.89	\$0.00	\$0.00	\$0.00	#DIV/0!
01.69.2722.220.1.000.00000.00.00	2722	220	FICA-SPECIAL ED TRANSPORTATION	\$0.00	\$1,895.21	\$1,979.70	\$2,231.64	\$251.94	12.73%
01.69.2722.220.1.070.00000.00.00	2722	220	TRANS-FICA-SPED-SUMMER	\$0.00	\$337.68	\$0.00	\$0.00	\$0.00	#DIV/0!
01.69.2722.310.1.000.00000.00.00	2722	310	CONTRACTED SERVICE-TRANSPORTATION	\$0.00	\$0.00	\$15,658.00	\$15,658.00	\$0.00	0.00%
01.69.2740.430.1.000.00000.00.00	2740	430	REPAIR VEHICLES	\$12,304.00	\$24,740.76	\$15,000.00	\$18,000.00	\$3,000.00	20.00%
01.69.2820.310.1.000.00000.00.00	2820	310	CONTRACTED SERVICES-TECHNOLOGY	\$14,273.50	\$12,186.50	\$14,275.00	\$15,000.00	\$725.00	5.08%
01.69.2820.532.1.000.00000.00.00	2820	532	INTERNET DATA SERVICE	\$12,000.00	\$11,400.00	\$11,400.00	\$11,400.00	\$0.00	0.00%
01.69.2820.650.1.000.00000.00.00	2820	650	SOFTWARE-TECHNOLOGY	\$7,965.75	\$3,347.95	\$4,738.00	\$4,738.00	\$0.00	0.00%
01.69.2820.734.1.000.00000.00.00	2820	734	NEW EQUIPMENT-TECHNOLOGY	\$0.00	\$1,579.00	\$0.00	\$0.00	\$0.00	#DIV/0!
01.69.2820.735.1.000.00000.00.00	2820	735	REPLACEMENT EQUIPMENT-COMPUTERS	\$0.00	\$0.00	\$2,500.00	\$3,000.00	\$500.00	20.00%
01.69.5110.910.1.000.00000.00.00	5110	910	DEBT-BOND PRINCIPAL	\$305,000.00	\$305,000.00	\$305,000.00	\$305,000.00	\$0.00	0.00%
01.69.5120.830.1.000.00000.00.00	5120	830	DEBT-BOND INTEREST	\$202,042.50	\$202,042.50	\$186,487.50	\$170,932.50	-\$15,555.00	-8.34%
				<b>\$4,562,490.64</b>	<b>\$3,866,947.65</b>	<b>\$4,972,524.34</b>	<b>\$5,176,446.81</b>	<b>\$203,922.47</b>	<b>4.10%</b>

Middleton School District  
Proposed FY2022 Budget

Account	Function	Object	Description	BUDGET 2020	ACTUAL 2020	BUDGET 2021	PROPOSED 2022	VARIANCE	%
01.69.1100.100.1.000.00000.00.00	1100	100	SALARY-REGULAR ED	\$479,618.36	\$460,675.00	\$487,948.16	\$559,755.23	\$71,807.07	14.72%
01.69.1100.211.1.000.00000.00.00	1100	211	HEALTH INS-REGULAR ED	\$126,103.60	\$169,509.93	\$170,338.72	\$209,033.56	\$38,694.84	22.72%
01.69.1100.212.1.000.00000.00.00	1100	212	DENTAL INS-REGULAR ED	\$6,147.72	\$8,627.87	\$8,109.00	\$9,571.44	\$1,462.44	18.03%
01.69.1100.214.1.000.00000.00.00	1100	214	DISABILITY-REGULAR ED	\$891.79	\$860.43	\$796.00	\$856.58	\$60.58	7.61%
01.69.1100.220.1.000.00000.00.00	1100	220	FICA-REGULAR ED	\$36,690.90	\$34,175.26	\$36,291.00	\$40,909.44	\$4,618.44	12.73%
01.69.1100.230.1.000.00000.00.00	1100	230	RETIREMENT-REGULAR ED	\$66,479.08	\$73,627.32	\$76,458.12	\$98,592.80	\$22,134.68	28.95%
01.69.1100.250.1.000.00000.00.00	1100	250	UNEMPLOYMENT-REGULAR ED	\$491.00	\$1,191.00	\$0.00	\$1,546.65	\$1,546.65	#DIV/0!
01.69.1100.260.1.000.00000.00.00	1100	260	WORKERS COMP-REGULAR ED	\$1,473.00	\$934.25	\$1,992.43	\$1,292.07	-\$1,700.36	-35.15%
01.69.1100.298.0.000.00000.00.00	1100	298	SECTION 125 ADMINISTRATION FEE	\$0.00	\$277.50	\$0.00	\$0.00	\$0.00	#DIV/0!
01.69.1100.561.2.000.00000.00.00	1100	561	TUITION-REG ED-MIDDLE SCHOOL	\$521,345.76	\$316,739.60	\$488,826.00	\$526,428.00	\$37,602.00	7.69%
01.69.1100.561.3.000.00000.00.00	1100	561	TUITION-REG ED-HIGH SCHOOL	\$1,042,691.52	\$694,234.71	\$1,102,992.00	\$1,002,720.00	-\$100,272.00	-9.09%
01.69.1100.610.1.014.00000.00.00	1100	610	SUPPLIES-GENERAL	\$30,589.03	\$6,865.81	\$27,000.00	\$33,000.00	\$6,000.00	22.22%
01.69.1100.640.1.000.00000.00.00	1100	640	CONSUMABLE BOOKS	\$5,000.00	\$1,967.03	\$8,000.00	\$8,000.00	\$0.00	0.00%
01.69.1100.650.1.000.00000.00.00	1100	650	SOFTWARE	\$0.00	\$0.00	\$6,762.00	\$15,000.00	\$8,238.00	121.83%
01.69.1100.733.1.000.00000.00.00	1100	733	NEW FURNITURE	\$1,000.00	\$1,596.97	\$2,000.00	\$1,000.00	-\$1,000.00	-50.00%
01.69.1100.737.1.000.00000.00.00	1100	737	REPLACEMENT FURNITURE	\$0.00	\$0.00	\$1,000.00	\$750.00	-\$250.00	-25.00%
01.69.1200.100.1.032.00000.00.00	1200	100	SALARY-SPECIAL ED	\$205,679.42	\$228,201.45	\$264,153.92	\$300,799.95	\$36,646.03	13.87%
01.69.1200.211.1.032.00000.00.00	1200	211	HEALTH INS-SPED	\$49,994.80	\$45,232.62	\$57,455.04	\$71,979.80	\$14,524.76	25.28%
01.69.1200.212.1.032.00000.00.00	1200	212	DENTAL INS-SPED	\$2,150.12	\$2,247.66	\$2,595.00	\$2,978.76	\$383.76	14.79%
01.69.1200.214.1.000.00000.00.00	1200	214	DISABILITY-SPED	\$301.99	\$291.37	\$306.00	\$329.29	\$23.29	7.61%
01.69.1200.220.1.032.00000.00.00	1200	220	FICA-SPED	\$15,734.48	\$16,724.38	\$20,208.00	\$22,779.69	\$2,571.69	12.73%
01.69.1200.230.1.032.00000.00.00	1200	230	RETIREMENT-SPECIAL ED	\$26,212.91	\$28,447.86	\$29,787.00	\$38,410.36	\$8,623.36	28.95%
01.69.1200.250.1.000.00000.00.00	1200	250	UNEMPLOYMENT-SPED	\$206.00	\$0.00	\$0.00	\$648.90	\$648.90	#DIV/0!
01.69.1200.260.1.032.00000.00.00	1200	260	WORKERS COMP-SPED	\$618.00	\$277.96	\$1,065.56	\$691.01	-\$374.55	-35.15%
01.69.1200.310.1.032.00000.00.00	1200	310	CONTRACTED SERVICES-SPED	\$94.65	\$0.00	\$4,600.00	\$4,600.00	\$0.00	0.00%
01.69.1200.323.1.032.00000.00.00	1200	323	CONTRACTED SERVICES-RELATED SERVICES	\$89,316.69	\$99,933.07	\$128,000.00	\$128,000.00	\$0.00	0.00%
01.69.1200.534.1.032.00000.00.00	1200	534	POSTAGE-SPED	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
01.69.1200.561.1.032.00000.00.00	1200	561	SPED TUITION-LEA-ELEMENTARY	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
01.69.1200.561.2.032.00000.00.00	1200	561	SPED TUITION-LEA-MIDDLE SCHOOL	\$21,000.00	\$1,200.00	\$60,000.00	\$60,000.00	\$0.00	0.00%
01.69.1200.561.3.032.00000.00.00	1200	561	SPED TUITION-LEA-HIGH SCHOOL	\$65,400.00	\$57,265.42	\$120,000.00	\$120,000.00	\$0.00	0.00%
01.69.1200.563.1.032.00000.00.00	1200	563	SPED TUITION-PRIVATE	\$283,064.00	\$127,517.39	\$0.00	\$20,000.00	\$20,000.00	#DIV/0!
01.69.1200.563.3.032.00000.00.00	1200	563	TUITION-PRIVATE HS	\$0.00	\$0.00	\$283,064.00	\$263,064.00	-\$20,000.00	-7.07%
01.69.1200.580.1.032.00000.00.00	1200	580	TRAVEL-SPED	\$500.00	\$5.75	\$500.00	\$500.00	\$0.00	0.00%
01.69.1200.610.1.032.00000.00.00	1200	610	SUPPLIES-OT/PT	\$327.09	\$91.84	\$4,500.00	\$4,500.00	\$0.00	0.00%
01.69.1200.610.1.034.00000.00.00	1200	610	SUPPLIES-SPED-PRESCHOOL	\$401.87	\$41.58	\$1,000.00	\$1,000.00	\$0.00	0.00%
01.69.1200.611.1.032.00000.00.00	1200	611	TESTING-PSYCHOLOGY	\$15,498.00	\$16,443.00	\$13,525.00	\$13,525.00	\$0.00	0.00%
01.69.1200.640.1.032.00000.00.00	1200	640	CONSUMABLES-SPED	\$750.00	\$348.68	\$750.00	\$750.00	\$0.00	0.00%
01.69.1200.641.1.032.00000.00.00	1200	641	TEXTBOOKS-SPED	\$750.00	\$0.00	\$750.00	\$750.00	\$0.00	0.00%

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OBJECTS		
100	Wages	11.36% New Kindergarten Teacher who started in FY20 but wasn't budgeted in FY21, this represents \$46,276 of the 126,753 increase
211	Health/Life	21.71% Rate increase of over 10% and the change in plans that current staff have (more family plans, less single plans)
212	Dental	15.74% No rate increase, just plan changes with current staff
214	Disability	
220	FICA	
230	NHRS	NEW RATES Teachers 21.02% Employees 14.06%
250	Unemployment	
260	Workers Comp	
320	Contracted Services	Small increase is due to SAU Contract as well as the Technology Contract
322	Professional Development	Small increase is for staff's PD
329	Health Services	Huggins Contract 3.97% increase
380	CPA Services	Hard cost
390	Legal Services	
411	Water & Sewer	Nelson Analytical (Required water testing)
421	Rubbish Disposal	Final year of Contract \$376/month
422	Snow Removal	3YR contract Sebastian's Septic
424	Grounds Care	
430	Repairs & Maintenance	Bldg; Ballpark; Vehicles-tires chains, etc
431	Building Service Agreements	Contract Pricing for Knight Security, Fire panel, Fire sprinkler, HVAC, Refrigeration, Pest Control
442	Copying	Contract Pricing for SPC
443	Vehicle Lease	Yr 3 of a 4 year lease, one bus
519	Contracted Transportation	Homeless-\$2,000
520	Insurance	Property&Liability-General Liability and buses
531	Telephone	Regular phone and radios for buses
532	Internet Access	
534	Postage	
550	Printing	
561	Tuition	Sped, GWRSD (\$12,534/student)
580	Travel	
610	General Supplies	
611	Testing Materials	General \$1,500 & Sped \$13,525
622	Electricity	Supplier-Eversource
623	Bottled Gas	Supplier-Dead River
629	Transportation Fuel	Town of Middleton for all Buses
640	Books & Other Printed Media	
650	Computer Media Software	Technology, Financial, Library & Sped
731	New Equipment	Nurses office
733	New Furniture	
735	Replacement Equipment	Computers
737	Replacement Furniture	Chairs
810	Dues and Fees	Sped;Library;bank fees; School board, Transportation physicals
830	Interest	Decrease - 20 Year started 7/2014 ending 8/15/34
880	Transfer	
910	Principal	Level - 20 Year started 7/2014 ending 8/15/34
FUNCTIONS		
1100	Regular Education	
1200	Special Programs	
1400	Other Instructional Programs	supplies-extracurricular
2120	Guidance Services	
2130	Health Services	
2210	Improvement of Instruction	
2220	Educational Media Services	
2310	School Board Services	
2320	Office of the Superintendent	
2410	Office of the Principal	
2500	Business Services	
2600	Plant Operations	
2700	Transportation	
5100	Debt Service	



## MSD FY 2022 PROPOSED GENERAL FUND BUDGET

Expense Object		Budget	Actual	Budget	School Board	Variance	%
		2020	2020	2021	Proposed 2022		
100	Wages	997,942	1,069,343	1,115,964	1,242,717	126,753	11.36%
211	Health/Life	249,369	298,651	314,296	382,531	68,235	21.71%
212	Dental	11,184	15,352	16,230	18,785	2,555	15.74%
214	Disability	1,695	2,470	2,743	2,952	209	7.62%
220	Fica	76,343	79,568	84,335	95,068	10,733	12.73%
230	NHRS	126,792	137,583	144,275	186,043	41,768	28.95%
250	Unemployment	1,000	1,191	-	3,150	3,150	
260	Workers Comp	3,000	2,066	6,376	4,135	(2,241)	-35.15%
<b>Employee Expense Sub-Total</b>		<b>1,467,325</b>	<b>1,606,225</b>	<b>1,684,220</b>	<b>1,935,381</b>	<b>251,161</b>	<b>14.91%</b>
320	Professional Services	188,778	202,334	220,893	222,879	1,986	0.90%
322	Staff Development	92,934	102,369	135,500	136,505	1,005	0.74%
329	Health Services	56,619	22,969	69,538	72,300	2,762	3.97%
380	CPA Services	7,000	9,050	10,000	10,000	-	0.00%
390	Legal Services	22,000	3,487	22,000	22,000	-	0.00%
411	Water & Sewer	1,238	100	1,000	1,300	300	30.00%
421	Rubbish Disposal	2,900	3,193	4,296	4,511	215	5.00%
422	Snow Removal	6,345	7,500	6,345	7,000	655	10.32%
430	Repairs & Maintenance	16,604	40,770	19,300	25,800	6,500	33.68%
431	Building Service Agreements	5,700	16,612	9,100	9,100	-	0.00%
442	Copying	3,000	2,518	3,000	3,000	-	0.00%
443	Vehicle Lease	16,307	27,000	22,738	22,738	-	0.00%
519	Contracted Transportation	2,000	-	2,000	2,000	-	0.00%
520	Insurance	20,300	13,701	18,300	18,600	300	1.64%
531	Telephone	14,000	9,973	11,500	11,500	-	0.00%
532	Internet Access	12,000	11,400	11,400	11,400	-	0.00%
534	Postage	2,500	1,474	1,600	1,800	200	12.50%
550	Printing	2,500	2,158	2,500	2,500	-	0.00%
561	Tuition	1,933,501	1,196,957	2,064,882	2,002,212	(62,670)	-3.04%
580	Travel	1,200	524	1,450	1,400	(50)	-3.45%
610	General Supplies	55,316	12,035	53,350	59,700	6,350	11.90%
611	Testing Materials	15,498	16,443	16,000	15,025	(975)	-6.09%
622	Electricity	20,500	19,951	20,500	20,500	-	0.00%
623	Bottled Gas	13,750	10,667	17,500	17,500	-	0.00%
629	Transportation Fuel	20,000	2,183	12,000	15,000	3,000	25.00%
640	Books & Other Printed Media	11,200	5,325	14,200	14,100	(100)	-0.70%
650	Computer Media Software	8,666	3,348	13,000	21,238	8,238	63.37%
731	New Equipment	1	2,311	2,000	2,750	750	37.50%
733	New Furniture	1,000	1,597	2,000	1,000	(1,000)	-50.00%
735	Replacement Equipment	-	1,349	2,500	3,000	500	20.00%
737	Replacement Furniture	-	-	1,000	750	(250)	-25.00%
810	Dues and Fees	6,924	4,384	5,425	6,025	600	11.06%
<b>Other Expenses Sub-Total</b>		<b>2,560,282</b>	<b>1,753,680</b>	<b>2,796,817</b>	<b>2,765,133</b>	<b>(31,684)</b>	<b>-1.13%</b>
830	Interest	202,043	202,043	186,488	170,933	(15,555)	-8.34%
910	Principal	305,000	305,000	305,000	305,000	-	0.00%
<b>Debt Service Sub-Total</b>		<b>507,043</b>	<b>507,043</b>	<b>491,488</b>	<b>475,933</b>	<b>(15,555)</b>	<b>-3.16%</b>
Special Education Trust Fund		150,000	150,000	7,000	7,000	-	0.00%
Bus Lease Agreement		27,000	-	-	-	-	-
Technology Trust Fund		-	-	-	-	-	-
Bus Capital Reserve Fund		5,000	5,000	25,000	5,000	(20,000)	-80.00%
Construction, Renovation, Repair Fund		10,000	10,000	75,000	10,000	(65,000)	-86.67%
<b>Sub-Total Warrant Articles</b>		<b>192,000</b>	<b>165,000</b>	<b>107,000</b>	<b>22,000</b>	<b>(85,000)</b>	<b>-79.44%</b>
FEDERAL FUND		69,000	86,647	69,000	69,000	-	0.00%
FOOD SERVICE FUND		69,000	48,505	60,000	60,000	-	0.00%
<b>TOTAL</b>		<b>4,864,650</b>	<b>4,167,100</b>	<b>5,208,524</b>	<b>5,327,447</b>	<b>118,922</b>	<b>2.28%</b>

## MIDDLETON SCHOOL DISTRICT

Proposed Budget for FY 2022 (July 1, 2021 - June 30, 2022)

EXPENDITURES		School Board					
		Budget 20	Actual 20	Budget 21	Proposed 22	Variance	%
FUNCTION	Account Group	Budget 20	Actual 20	Budget 21	Proposed 22	Variance	%
1100	Regular Education	2,317,173	1,771,373	2,418,513	2,508,456	89,942	3.72 %
1200	Special Programs	778,916	624,377	1,006,260	1,069,307	63,047	6.27 %
1400	Other Instructional Programs	169	-	500	250	(250)	(50.00)%
2120	Guidance Services	65,911	91,317	83,547	97,088	13,541	16.21 %
2130	Health Services	57,158	23,055	70,538	74,050	3,512	4.98 %
2210	Improvement of Instruction	3,019	2,436	7,495	8,500	1,005	13.41 %
2220	Educational Media Services	29,674	31,426	35,725	32,611	(3,114)	(8.72)%
2310	School Board Services	58,884	38,772	63,051	63,252	201	0.32 %
2320	Office of the Superintendent	164,856	189,288	169,802	186,721	16,919	9.96 %
2410	Office of the Principal	218,615	226,970	237,011	258,108	21,096	8.90 %
2500	Business Services	2,583	3,004	2,900	3,100	200	6.90 %
2600	Plant Operations	166,854	179,730	185,583	198,029	12,446	6.71 %
2700	Transportation	157,396	149,643	167,199	166,905	(294)	(0.18)%
2800	Technology	34,239	28,513	32,913	34,138	1,225	3.72 %
5100	Debt Service	507,043	507,043	491,488	475,933	(15,555)	(3.16)%
<b>Sub-Total General Fund</b>		<b>4,562,491</b>	<b>3,866,948</b>	<b>4,972,524</b>	<b>5,176,447</b>	<b>203,922</b>	<b>4.10%</b>
Special Education Trust Fund		150,000	150,000	7,000	7,000	-	0.00%
Bus Lease		-	-	-	-	-	-
Technology Trust Fund		-	-	-	-	-	-
Bus Capital Reserve Fund		5,000	5,000	75,000	5,000	(70,000)	-93.33%
Construction, Renovation, Repair Fund		10,000	10,000	25,000	10,000	(15,000)	-60.00%
<b>Sub-Total Warrant Articles</b>		<b>165,000</b>	<b>165,000</b>	<b>107,000</b>	<b>22,000</b>	<b>(85,000)</b>	<b>-79.44%</b>
FEDERAL FUND		69,000	86,647	69,000	69,000	-	0.00%
FOOD SERVICE FUND		69,000	48,505	60,000	60,000	-	0.00%
<b>TOTAL EXPENDITURES</b>		<b>4,865,491</b>	<b>4,167,100</b>	<b>5,208,524</b>	<b>5,327,447</b>	<b>118,922</b>	<b>2.28%</b>

SOURCE TYPE	Budget 20	Actual 20	Budget 21	Proposed 22	Variance	%
<b>STATE REVENUES</b>						
State Grant	1,446,269	1,253,824	1,695,772	1,417,635	(278,137)	-16.40%
School Building Aid						
Area Vocational Aid						
Kindergarten Aid (Repealed 8/2019)	-	19,484	-	-	-	
Catastrophic Aid	-	-	-	-	-	
Child Nutrition Aid	-	884	-	-	-	
Other State Programs						
<b>TOTAL STATE REVENUES</b>	<b>1,446,269</b>	<b>1,274,192</b>	<b>1,695,772</b>	<b>1,417,635</b>	<b>(278,137)</b>	<b>-16.40%</b>
<b>FEDERAL REVENUES</b>						
Title Programs	45,000	44,481	45,000	45,000	-	0.00%
Handicapped Programs	22,000	26,637	24,000	24,000	-	0.00%
Vocational Programs						
Child Nutrition	39,000	40,442	39,000	39,000	-	0.00%
Medicaid	-	8,108	10,000	10,000	-	0.00%
Other Federal Programs						
<b>TOTAL FEDERAL REVENUE</b>	<b>106,000</b>	<b>119,668</b>	<b>118,000</b>	<b>118,000</b>	<b>-</b>	<b>0.00%</b>
<b>LOCAL REVENUE</b>						
Tuition						
Investment/Interest	450	-	-	-	-	
Transportation Service						
School Lunch & Milk Sales	30,000	24,947	21,000	21,000	-	0.00%
Summer School						
Adult Education						
Miscellaneous	-	1,304	-	-	-	
<b>TOTAL LOCAL REVENUE</b>	<b>30,450</b>	<b>26,250</b>	<b>21,000</b>	<b>21,000</b>	<b>-</b>	<b>0.00%</b>
<b>DISTRICT ASSESSMENT</b>	<b>2,951,877</b>	<b>2,951,877</b>	<b>3,195,861</b>	<b>3,728,812</b>	<b>532,951</b>	<b>16.68%</b>
<b>TOTAL REVENUE</b>	<b>4,534,596</b>	<b>4,371,987</b>	<b>5,030,633</b>	<b>5,285,447</b>	<b>254,813</b>	<b>5.07%</b>
<b>FUND BALANCE</b>						
PRIOR YEAR ENCUMBRANCES	-	1,998			-	
DESIGNATED RESERVE	165,000	(523,878)		22,000	22,000	
OPENING UNRESERVED FUND BALANCE	195,896	177,891	177,891	20,000	(157,891)	-88.76%
<b>TOTAL REVENUE &amp; FUND BALANCE</b>	<b>4,895,491</b>	<b>4,027,999</b>	<b>5,208,524</b>	<b>5,327,447</b>	<b>118,921</b>	<b>2.28%</b>