

Middleton Budget Committee

October 18, 2021

Board Members:

Roxanne Tufts-Keegan, Chair

Tracy Donovan-Lavolette

Bonnie Gagnon

Laura Parker, Vice Chair

Representatives:

Mary Knapp, School Board

Janet Kalar, SLVD

Mike Boisvert, Selectmen

6:30 pm – Meeting called to order by Roxanne Tufts-Keegan

With quite a few public members attending the board did introductions of board members.

Kara Boisvert resigned from her budget committee position. This leaves an open member at large position on the board. Roxanne Tufts-Keegan asked the public if there was anyone interested in the position. Christine Maynard raised her hand that she was interested. No other public members volunteered. Christine Maynard introduced herself.

Janet Kalar made a motion to accept Christine Maynard as a budget committee member, Bonnie Gagnon seconded, committee voted, motion passed. (5-1-1)

Old Business:

Mary Knapp made a motion to accept the 9/20/21 meeting minutes as written, Janet Kalar seconded, committee voted, the motion passed. (7-0-0)

Answers to budget committee questions from September 21, 2021. Below are questions the BC and the public from the 9/20/21 meeting. Questions and answers in italics were received prior to tonight's meeting.

- 1. How often does the town bill the school for fuel? Have we billed for all of 2020 and the 2021 through September?*

Answer- Billing is done every quarter. Billing has been sent out for Q1-Q3 now for 2021. For 2020 School Board should have that answer.

2. *Is the town providing checks for the former highway employees for the retro pay? From January 1st until their last days of employment.*

Answer- No

Tracy Donovan-Laviolette asked why this was? Selectmen rep. Mike Boisvert stated he believed per legal they were informed they do not have to.

3. *Line 4130-10-exe Office Telephone, Can you provide an explanation of why this line is 143.36% expended?*

Answer- I believe it is possibly from 2 late bills from 2020 that had to be paid.

Roxanne Tufts-Keegan asked Mike Boisvert if we know any more on that? Can you confirm that it was money from last year and not this year? Mike Boisvert stated that he knew there were bills that were paid out, they are still working on it.

4. *Line 4130-15-exe Office Supplies, Can you provide an explanation of why this line is 144.75% expended?*

Answer- The office needed supplies.

5. *Why are there 2 Town Meeting lines? 4140-23 and 4140-32 There should only be one line.*

Answer- Not sure why there is two lines for this. It was like that when Sierra took over the position.

Roxanne Tufts-Keegan states she does believe that has been corrected.

6. *Line 4155-10-adm Health Ins, Can you provide an explanation of why this line is so low, only 37.98% expended. Is this paid monthly? This line did not change from July to August.*

Answer- I was unaware this line was supposed to be split between lines. It is now fixed.

Laura Parker states if it was supposed to be split between lines it would be lower. It would be lower than it already is, something is not right there. Roxanne Tufts-Keegan states we will revisit that.

7. *Line 4155-15-adm Dental Ins, Can you provide an explanation of why this line is so low, only 26.10 expended. Is this paid monthly? This line did not change from July to August.*

Answer- I was unaware this line was supposed to be split between lines. It is now fixed.

8. *Line 4194-43-gov Repairs Highway Garage, Can you provide explanation of why this line is 750% expended?*

Answer- Dan Moody was paid out of this line for the electrical for the salt shed.

Roxanne Tufts-Keegan asked if that was a 2020 or 2021 expenditure? Mike Boisvert stated he is not sure exactly but knows that it was paid out. Janet Kalar asked why the money for Dan Moody did not come out of the capital reserve fund? Mike Boisvert states he was not here at that time so he is not sure.

9. *Line 4194-49-gov Building & Maintenance, Can you provide explanation of why this line is 399.64% expended?*

Answer- This line is a contract line with Cintas. This is where we get the mats for the town office.

10. *Do you know why the 4 heat lines (4194-51- gov, 4294-52-gov, 4194-53-gov, and 4194-54-gov) are high?*

Answer- These lines are now fixed.

11. *When do you anticipate the corrections to be made to the Police lines (4210-12-pol, 4210-15-pol, & 4210-20-pol). I will send this question to the department head as well.*

Answer- These lines are already fixed.

12. *Line 4210-45-pol Training, Can you provide explanation of why this line is 120.38% expended? I will send this question to the department head as well.*

Answer- The Chief if answering this question that you sent him.

13. *Line 4210-52-pol Chief's Uniform, Can you provide explanation of why this line is 250.78% expended? I will send this question to the department head as well.*

Answer- There was a bill that was unpaid from 2020 and the line is fixed and is now at 192.40%.

Tracy Donovan-Laviolette asked if there is no longer a cut off for paying pervious years bills? We are nine months in still paying 2020 bills. Mike Boisvert states that they are finding bills that were already paid and fixing them. Tracy Donovan-Laviolette states that the answer given states unpaid bills from 2020. Roxanne Tufts-Keegan asked Laura Parker if there is a time period where you can no longer charge back to the previous year? Laura Parker states usually after the audit in February, the auditor will give you a cut off.

14. *Line 4210-75-pol Misc., There shouldn't be a miscellaneous line. I will send this question to the department head as well.*

Answer- This was supposed to be from line 4210-45 it is now fixed.

15. *Line 4230-00 Dog Fines, This is not a budgeted line item. It should not be on the expenditure report.*

Answer- This is now fixed.

16. 16. Line 4311-03-hwy Truck Driver Labor, This is not a budgeted line item. It should not be on the expenditure report. I will send this question to the department head as well.

Answer- This is now fixed.

17. Line 4900-40 Highway Block Grant, There shouldn't be anything expended from this line. The \$80 should probably been expended from line 4311-30-hwy Hwy Block Grant in the Highway section of the budget. I will send this question to the department head as well.

Answer- This is now fixed.

Roxanne Tufts-Keegan asked if there is any other old business to discuss? Janet Kalar asked if we have received an answer on the milfoil capital reserve issue? Roxanne Tufts-Keegan states no, we do not have an answer on that.

School Budget

Roxanne Tufts-Keegan stated that she and Tracy Donovan-Laviolette attended the last school board meeting. Roxanne did ask some specific questions on the school budget.

Under 2130 – Contracted services-health – it is at 102.44%. Contracted amount, summer school was partly ESSER grand, no exact numbers given.

There were lines that had zero amount budgeted and now have expenditures off them. One being the travel line under function 2410. Roxanne Tufts-Keegan stated one was something they did not anticipate and the other one was split out.

Under 2620 – Building service agreement – currently at 103.60%. Roxanne Tufts-Keegan stated the school needed to enter into some new contracts.

Under 2721 – Salary-regular transportation – currently at 119.93%. Roxanne Tufts-Keegan stated that some of that came out of ESSER and the remaining hit the budget.

Roxanne Tufts-Keegan stated that the school board discussed making financial reports public on their website. There was discussion at the MSB (Middleton School Board) meeting if the public would understand the reports. The MSB talked about the ESSER grants. ESSER I / II have been paid out. ESSER III is over \$500,000 in grant money, with looking at three options for the grant money expenditure with the final decision being made by the MSB. The MSB is looking for suggestions from the public on how to spend the grant via their website. The first option the MSB is looking at is HVAC system, second, a lift and third option is the purchase of a yurt. Roxanne states that the ESSER II funds were used partly for both a kindergarten and first grade teacher and future funds could be used for that purpose. The student numbers are very high for kindergarten and first grade. Mary Knapp states that the public should be aware that the grants have stipulations of what the money can be spent on, so we could have wishes, wants and desires that may not be able to

be obtained. Jim Keegan asked Mary Knapp if that was something they could include in their website, what the grant stipulations are? Mary Knapp believes they are going to.

Roxanne Tufts-Keegan states that the MSB discussed the budget preparation dates.

12/8/21 – School board meeting – preliminary adoption of budget

1/12/22 – School board meeting – budget adoption

1/11/22 – Last day for collective bargaining

1/11/22 – Last date for petitioned warrant articles

1/31/22 – Last date to post warrant, budget & default budget

1/19/22-1/28/22 – Filing dates for school district officers

Mary Knapp and Keely Tivnan – Board members up for re-election in 2022.

Deliberative session – 2/12/22 at 10:00 am

Voting – district 2nd session – 3/8/22

Town Budget

Roxanne Tufts-Keegan states that there was a lot of line movement from last month to this month. She did send questions to the BOS (Board of Selectmen) and department heads regarding this activity. There were 22 lines that decreased from Sept., 13 lines that increased from Sept., and 9 lines that didn't change but was expected to or should not be on the report or salaries not at 75% of the budget.

As of 9/30/21 the town budget should be right at the 75%. Town is currently at 69.36%.

Andrea Bowden asked what date the reports were printed as they still list the December 31st date. Tracy Donovan-Lavolette asked if we can ask to have the date reflect when the reports are run as they were done previously.

Roxanne Tufts-Keegan started with all the lines that had decreased, stating Mike Boisvert can jump in if he has any answers from the questions that were sent (10/12/21). Mike Boisvert states he has not had a chance to look into all of the lines yet.

4130-21-exc - Background Checks went from 56.70% to 41.10%

4140-80-col – Workshops/Resources/Equipment went from 23.62% to 19.73%

4152-10-ass – Assessor went from 107.13% to 81.08%

4152-16-ass – Assessing Software Support went from 98.3% to 0.00%

4194-52-gov – Heat Hwy went from 88.98% to 71.11%

4194-53-gov – Heat Fire Dept went from 63.08% to 47.78%

4194-54-gov – Heat Mun Bld went from 72.34% to 63.11%

4210-20-pol – Police Over Time went from 105.08% to 97.41

4210-45-pol – Training went from 120.38% to 103.91%. In answers back chief Cooper stated that something was charged to that line that should not have been.

4210-52-pol – Chief's Uniform went from 250.78% to 192.40%. In answers back chief Cooper stated that something was charged to that line that should not have been.

4215-01-med – Medical Supplies went from 35.72% to 15.76%. Roxanne Tufts-Keegan asked Andrea Bowden if she knew about this line. Andrea stated that she believed it was corrected for bills that should have been paid in 2020 and got paid out of 2021.

4220-12-fir – Gasoline went from 33.30% to 8.74%

4220-13-fir – Fire Diesel went from 106.99% to 106.41%

4220-24-fir – Fire Fighting Equipment went from 30.24% to 27.01%

4220-26 – Contract Services went from 44.21% to 14.85%

4311-08-hwy – Highway Diesel went from 43.40% to 42.82%

4311-09-hwy – Vehicle Repair went from 23.65% to 22.57%

4311-11-hwy – Vehicle Equip Supplies went from 57.15% to 56.25%

4311-15-hwy – Salt went from 89.76% to 71.31%

4311-22-hwy – Shop Supplies went from 28.67% to 20.92%

4319-02 – School Diesel went from 40.45% to 39.53%

Roxanne Tufts-Keegan is looking for the explanation or did they hit other lines. Laura Parker asked if we can get the journal entries for all questioned lines. Where is the offset of lines that increased?

Dan Phillips states just a note on the diesel, they did reports at the end of May and they just took another one. So, they do have accurate totals for departments since that time. Dan also stated the metal pick up and electronics was also suggested to be put in that line so that when they have to pay out the bill for NRRRA they can track that.

Town budget lines that increased.

4150-50-col - Association Dues went from 83.33% to 565.00%

4194-10-gov - Electric/T Hall went from 48.68% to 62.11%
4194-13-gov - Electric / Mun Bld went from 75.59% to 86.73%
4210-12-pol - Police Full Time went from 70.82% to 82.14%
4210-22-pol - On-Call Pay went from 69.20% to 84.45%
4210-60-pol - Vehicle Fuel went from 58.13% to 58.50%
4210-65-pol - Equipment went from 16.73% to 69.72%
4311-04-hwy – Overtime went from 46.11% to 46.51%
4311-06-hwy – Dues / Workshop went from 95.01% to 157.51%
4311-26-hwy – On-Call Pay went from 21.79% to 21.95%

Roxanne Tufts-Keegan states this line is no longer being used, yet it increased.

4311-28-hwy – Uniforms went from 110.29% to 147.44%

Laura Parker asked why this line is so high when the employees have a stipend now. Dan Phillips states that the line had already been used this year and the current hwy dept employees have also been paid out their uniform stipend. Mats also come out of this line.

4311-32-hwy – Hwy Seasonal went from 61.27% to 62.23%

4323-01 Tonnage went from 50.82% to 69.07%

4589-01 Other Culture/Rec went from 3.45% to 7.86%

Roxanne Tufts-Keegan states that all these lines have been questioned to the BOS and the department heads.

Police Chief Cooper did provide some updated answers via email, his correspondence is italic below.

Hi Roxanne,

Line 4210-45-pol Training, is expended for reasons previously stated. The NH Police Standards and Training Council increased their training requirements due to civil unrest and various issues across the nation. There is also hiring and training of new part-time officers.

Last year, I had advised the Budget Committee of impending training increases in 2021 due to these additional training requirements by NHPSTC, yet the line was reduced by 1,000. Also, NHPSTC is in the process of increasing the training required for 2022...

Line 4210-65-pol was expended for needed equipment. Everything seems to be delayed, so some items ordered are starting to arrive and the bills are now coming in for the items ordered. For example, we needed a new portable radio, many of ours are old/outdated/have lived their expected lifespan of use especially in heat/cold/rain/snow... A portable radio was ordered and due to "Covid-19 delays" it took longer than usual to receive the item.

Line 4414-01 AC salary is not at 75%, because the Animal Control Officer position is an On-Call position. While animal related calls usually peak during the summer, they did not peak as high as usual for this year, due to a number of factors.

Take care,

Chief Cooper

Christine Maynard asked if the police received their raise? Mike Boisvert states that yes, they were issued their raises at a BOS meeting. Christine asked if when they received their raise was the raise based on their previous base or with the increase of the EMS training? Mike states that it was all off of base pay.

4194-12-gov – Electric Fire Dept, there is no change on this line from last month, still 14.44%

4194-43-gov – Repairs Highway Garage, was asked why 750.00% but an answer was received last month.

4311-23-hwy – Hwy Misc, this line should not be there, no miscellaneous lines should be on the budget.

4414-01 AC Salary, why is this not at 75%? Chief Cooper explained already.

4444-04 – Welfare Dir Salary, why is this line over at 88.28%?

4900-01- Road Repaving, why does this line show an expenditure?

4900-05 – CRF Milfoil Fund, why does this line show an expenditure?

4900-28 – Old Town Hall Rehabilitation, why is this line showing an amount? It is showing money expended in the amount of \$4,896.50 when no money was budgeted for this line.

6010-00 – Employer Social Security, the amount expended out is only 45.24%, it should be closer to around 75%.

Dan Phillips states he believes that the money for the OTH rehab was for engineering regarding the parking lot. Possibly was taken out of the wrong line.

Janet Kalar asked about the request sent on Oct 12th for a list of all employees, positions, hours worked and hourly wage. This has not yet been provided to the BC.

Joe Varga and Roxanne Tufts-Keegan talked at the special meeting and suggest that the BOS and BC meet with department heads over the span of two meetings to avoid a very long meeting.

See attached NHMA important budget dates.

Dan Phillips hwy dept road agent, looking forward to next budget year for the highway department. Road agent line will increase, they took his rate over 40 hours. Hwy Full time will go down by quite a bit. Over time will increase a little bit, to average of 20 hours per employee, over 24 weeks. Workshop and dues will go up slightly. Gas and diesel are looking pretty good. Vehicle repairs and supplies won't be touched. Sept is inspection time and they save that line for this time of year. Hot top / cold patch, culverts all should stay the same. Salt has gone up on average \$20 a ton. He is looking at two different products. Cell phones are done. Office supplies will go up a bit. Rental of equipment, plow edges, signs, shop supplies; should all be roughly the same. On call pay is gone, uniforms are a set amount. Hwy seasonal will be bumped up just a bit. Hwy tree pruning, same. Should be coming in around \$442,480; which is lower than last years. More details to come.

Michael Donovan-Laviolette assistant chief to the fire dept. Questioning why three police officers are being paid out of the fire/ems budget out of shift pay. The police officers are not singled off to run calls for the Middleton fire/ems. This is increasing the shift pay budget month after month. For next years budget there is a big increase for shift pay, depending on what the EMS committee findings are. Radio line will be increasing. Jeff Eldridge speaks on the radios; radios are old and up to 15 years old. 85% of the radios the fire dept/ems currently have are unprogrammable due to age or they can no longer get parts to update them. The programming that was being installed in the radios is ten years old, so Middleton is about ten years behind. Uniform line is mostly PPE / turnout gear, not so much duty wear. Life expediency of turnout gear is 10 years. Cell phone lines to increase, to get commanding officers to be reimbursed as personal cell phones have been used for years including reports. Alternative would be to get date to be able to use ipad or cell phone while on scene.

Roxanne Tufts-Keegan also suggest that if there are big expenditures that department heads along with the selectmen submit a warrant article.

Laura Parker asked about the ARPA money. She suggested that new radios can be purchased with ARPA money. Laura asked what is the town doing with the money? Mike Boisvert states they have not set up a workshop session to look into that as of yet.

Tracy Donovan-Laviolette asked Roxanne Tufts-Keegan when will the EMS committee be presenting their findings to the BOS? Roxanne's understanding is that Scott Ferguson will be presenting on 10/25/21.

Laura Parker asked to relook at what the BC did last year for the EMS, with regards to doing a per diem and that did not happen? The Selectmen presented with per diem for an entire year,

the BC cut that amount due to it not getting stated until later in the year to better reflect the true amount. Laura Parker asked so what happened to those funds? Roxanne Tufts-Keegan states they are in the budget and go to bottom line. Andrea Bowden wants to be clear that it was not for per diem coverage it was for 24/7 at the current rate of on-call.

Mary Knapp makes a motion to adjourn, Bonnie Gagnon seconds, committee voted, motion passed at 7:38 pm. (7-0-0)

Respectfully Submitted,

Tracy Donovan-Laviolette

Fw: September financials - follow ups

Budget Committee <budgetcommittee@middletonnh.gov>

Fri 10/15/2021 9:56 PM

To: Tracy Donovan-Laviolette <[REDACTED]>; Bonnie Gagnon <[REDACTED]>; Laura Parker <[REDACTED]>; mary knapp <[REDACTED]>; Kalar Janet <[REDACTED]>

See below the email response from Chief Cooper and my response back to him.

From: Budget Committee <budgetcommittee@middletonnh.gov>

Sent: Friday, October 15, 2021 9:49 PM

To: Chief Greg Cooper <policechief@middletonnh.gov>; Dan Phillips <roadagent@middletonnh.gov>; Board of Selectmen <bos@middletonnh.gov>

Subject: Re: September financials - follow ups

Chief Cooper,

Thanks for the responses. The question regarding the training line is that it decreased along with several other lines in your department. The Budget Committee would like to know the reason behind the decreases and what lines were the expenditures moved too. These are the Police Overtime, Training, and Chief's Uniform. There are several other lines highlighted on the report that we're looking for some backup on. These would be the following:

4210-12-pol Police Full Time. This line is at 82.14%. We would expect this line to be at 75%. Why is it higher than expected.

4210-60-pol Vehicle Fuel. This line only increased from 58.13% in August to 58.50% in September. This doesn't appear correct.

4210-22-pol On-Call Pay. This line is at 84.45%. We would expect this line to be at 75%.

Thank you,
Roxanne

From: Chief Greg Cooper <policechief@middletonnh.gov>

Sent: Wednesday, October 13, 2021 9:46 AM

To: Dan Phillips <roadagent@middletonnh.gov>; Budget Committee <budgetcommittee@middletonnh.gov>; Board of Selectmen <bos@middletonnh.gov>

Subject: Re: September financials - follow ups

Hi Roxanne,

Line 4210-45-pol Training, is expended for reasons previously stated. The NH Police Standards and Training Council increased their training requirements due to civil unrest and various issues across the nation. There is also hiring and training of new part-time officers.

Last year, I had advised the Budget Committee of impending training increases in 2021 due to these additional training requirements by NHPSTC, yet the line was reduced by 1,000. Also, NHPSTC is in the process of increasing the training required for 2022...

Line 4210-65-pol was expended for needed equipment. Everything seems to be delayed, so some items ordered are starting to arrive and the bills are now coming in for the items ordered. For example, we needed a new portable radio, many of ours are old/outdated/have lived their expected lifespan of use especially in heat/cold/rain/snow... A portable radio was ordered and due to "Covid-19 delays" it took longer than usual to receive the item.

Line 4414-01 AC salary is not at 75%, because the Animal Control Officer position is an On-Call position. While animal related calls usually peak during the summer, they did not peak as high as usual for this year, due to a number of factors.

Take care,

Chief Cooper

From: Dan Phillips <roadagent@middletonnh.gov>

Sent: Wednesday, October 13, 2021 6:02 AM

To: Budget Committee <budgetcommittee@middletonnh.gov>; Board of Selectmen <bos@middletonnh.gov>; Chief Greg Cooper <policechief@middletonnh.gov>

Subject: Re: September financials - follow ups

I would think the conservation committee has the control over this line. If this is not the case then we will have to have a talk about what the expectation is on the behalf of the highway department. If this is something we handle then we will have to get a plan in place.

Thank you

Dan

From: Budget Committee <budgetcommittee@middletonnh.gov>

Sent: Tuesday, October 12, 2021 6:55 PM

To: Board of Selectmen <bos@middletonnh.gov>; Dan Phillips <roadagent@middletonnh.gov>; Chief Greg Cooper <policechief@middletonnh.gov>

Subject: Re: September financials - follow ups

I meant to also include this attachment. It has to do with the Milfoil CRF line.

Thanks,

Roxanne

From: Budget Committee

Sent: Tuesday, October 12, 2021 6:52 PM

To: Board of Selectmen <bos@middletonnh.gov>; Dan Phillips <roadagent@middletonnh.gov>; Chief

Greg Cooper <policechief@middletonnh.gov>

Subject: September financials - follow ups

Good evening,

In reviewing the September town financial expenditure report I noticed there was a lot of movement on many different lines. I have enclosed the September financial report with various lines highlighted. I have provided last month's percent expended for lines I have questions regarding.

1. There are 22 lines highlighted (orange) that the percent expended decreased from last month. That seems like a lot but I know many lines have been charged incorrectly.
2. There are 13 lines highlighted (yellow) that increased from last month. These have been identified because they have a higher than expected increase or an increase that wasn't expected at all.
3. There are 9 lines highlighted (blue) that either didn't change and we expected the line to change, line shouldn't be on the report (misc line), salary lines not at 75% (this is what we expect these lines to be for month end September), explanation of amounts going through the CRF lines.

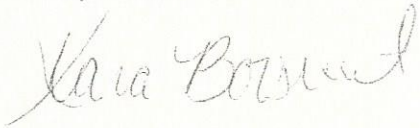
Can you please review prior to this coming Monday's Budget Committee meeting? Please let me know if you have any questions or you would like to discuss any of the items on the report.

Thank you,
Roxanne

Budget Committee,

Please accept this letter as my formal resignation from the budget committee due to employment with the town, which creates conflict of interest.

Respectfully,

A handwritten signature in cursive script that reads "Kara Boisvert". The signature is written in dark ink and is positioned above the printed name.

Kara Boisvert

EMS	2021	2022 PROPOSED
MED SUPPLIES	8000	8,000
RESCUE TRAINING	2000	3,000
EMS GEAR	2000	2,000
DUTY SALARY	9000	10,000
EQUIP PURCHASE	2000	2,000
VEHICLE MAINT	1000	2,000
SHIFT PAY	70080	150,000
	TOTAL \$94,180	TOTAL \$177,000

FIRE	2021	2022 PROPOSED
MEMBER EXPENSES	27500	30000
CHIEF SALARY	9568	10000
OFFICE SUPPLIES	500	1000
CELL PHONE	600	3500
BUILDING MAINT	1510	1000
COMPUTER	250	250
VEHICLE MAINT	3500	5000
GAS	1500	1500
DIESEL	800	1500
RADIOS	5000	10000
FOREST	500	500
UNIFORMS	10700	12000
EQUIPMENT	7250	10000
TRAINING	1000	500
CONTRACTED SERVICES	11000	11000
	TOTAL \$81,178	TOTAL \$97,750

TOTAL COMBINED 2021 \$175,358

TOTAL COMBINED 2022 PROPOSED \$271,750

~~174,750~~
\$ 274,750

Shift pay

**Town of Middleton 2021
General Ledger
For the Period From Jan 1, 2021 to Dec 31, 2021**

Filter Criteria includes: 1) IDs from 4215-07-EMS to 4215-07-EMS. Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
4215-07-EMS EMS Shift Pay	1/1/21			Beginning Balance			
	1/28/21	020215	PRJ	Bryan Francis	1,189.35		
	1/28/21	DD-028590	PRJ	Andrea Bowden	870.75		
	1/28/21	DD-028592	PRJ	Griffin D. Parks	242.81		
	1/28/21	DD-028610	PRJ	Janelle L. Guarino	1,422.90		
				Current Period Cha	3,725.81		3,725.81
	2/1/21			Beginning Balance			3,725.81
	2/18/21	DD-028671	PRJ	James Saltzman	205.52		
	2/25/21	020312	PRJ	Bryan Francis	946.35		
	2/25/21	020314	PRJ	Michael S. Green	78.30		
	2/25/21	020317	PRJ	Brett E. Wiggin	237.60		
	2/25/21	DD-028672	PRJ	Andrea Bowden	405.00		
	2/25/21	DD-028675	PRJ	Griffin D. Parks	114.19		
	2/25/21	DD-028692	PRJ	Janelle L. Guarino	1,274.40		
				Current Period Cha	3,261.36		3,261.36
	3/1/21			Beginning Balance			6,987.17
	3/4/21	DD-028709	PRJ	James Saltzman	146.80		
	3/11/21	DD-028729	PRJ	James Saltzman	146.80		
	3/15/21	DD-028743	PRJ	James Saltzman	20.19		
	3/25/21	020411	PRJ	Bryan Francis	928.80		
3/25/21	020413	PRJ	Michael S. Green	1,129.95			
3/25/21	020414	PRJ	Roxanne D. Hodg	37.80			
3/25/21	020417	PRJ	Brett E. Wiggin	32.40			
3/25/21	DD-028749	PRJ	Andrea Bowden	881.55			
3/25/21	DD-028751	PRJ	Griffin D. Parks	45.94			
3/25/21	DD-028762	PRJ	James Saltzman	146.80			
3/25/21	DD-028764	PRJ	Janelle L. Guarino	1,817.10			
			Current Period Cha	5,334.13		5,334.13	
4/1/21			Beginning Balance			12,321.30	
4/15/21	DD-028816	PRJ	James Saltzman	146.80			
4/29/21	020536	PRJ	Bryan Francis	1,085.40			
4/29/21	020538	PRJ	Michael S. Green	1,738.80			
4/29/21	020539	PRJ	Roxanne D. Hodg	45.90			
4/29/21	DD-028849	PRJ	Andrea Bowden	1,332.45			
4/29/21	DD-028852	PRJ	Griffin D. Parks	24.94			
4/29/21	DD-028853	PRJ	Janelle L. Guarino	1,533.60			
			Current Period Cha	5,907.89		5,907.89	
5/1/21			Beginning Balance			18,229.19	
5/13/21	DD-028873	PRJ	Greg A. Cooper	154.80			
5/13/21	DD-028880	PRJ	Jonathan Swift	154.80			
5/20/21	DD-028884	PRJ	Greg A. Cooper	154.80			
5/20/21	DD-028890	PRJ	James Saltzman	152.31			
5/20/21	DD-028891	PRJ	Jonathan Swift	207.05			
5/27/21	020631	PRJ	Bryan Francis	59.40			
5/27/21	020633	PRJ	Michael S. Green	1,085.40			
5/27/21	020636	PRJ	Brett E. Wiggin	32.40			
5/27/21	DD-028895	PRJ	Greg A. Cooper	154.80			
5/27/21	DD-028903	PRJ	Jonathan Swift	172.22			
5/27/21	DD-028904	PRJ	Andrea Bowden	842.40			
5/27/21	DD-028907	PRJ	Janelle L. Guarino	1,509.30			
			Current Period Cha	4,679.68		4,679.68	
6/1/21			Beginning Balance			22,908.87	
6/3/21	DD-028911	PRJ	Greg A. Cooper	166.41			
6/3/21	DD-028918	PRJ	Jonathan Swift	172.22			
6/10/21	DD-028926	PRJ	Greg A. Cooper	165.09			
6/10/21	DD-028934	PRJ	Jonathan Swift	170.28			
6/17/21	DD-028940	PRJ	Greg A. Cooper	178.02			
6/17/21	DD-028948	PRJ	Jonathan Swift	175.12			
6/24/21	DD-028956	PRJ	Greg A. Cooper	175.12			
6/24/21	DD-028962	PRJ	James Saltzman	293.60			
6/24/21	DD-028963	PRJ	Jonathan Swift	154.80			
6/24/21	020737	PRJ	Bryan Francis	270.00			
6/24/21	020739	PRJ	Michael S. Green	955.80			
6/24/21	DD-028966	PRJ	Andrea Bowden	545.40			

10/15/21 at 09:53:42.25

**Town of Middleton 2021
General Ledger
For the Period From Jan 1, 2021 to Dec 31, 2021**

Filter Criteria includes: 1) IDs from 4215-07-EMS to 4215-07-EMS. Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
Account Description							
	6/24/21	DD-028967	PRJ	Griffin D. Parks	56.44		
	6/24/21	DD-028968	PRJ	Janelle L. Guarino	1,405.35		
	6/30/21	DD-028971	PRJ	Greg A. Cooper	154.80		
	6/30/21	DD-028978	PRJ	James Saltzman	146.80		
	6/30/21	DD-028979	PRJ	Jonathan Swift	154.80		
				Current Period Cha	5,340.05		5,340.05
				Beginning Balance			28,248.92
	7/1/21						
	7/8/21	DD-028989	PRJ	Greg A. Cooper	154.80		
	7/8/21	DD-028996	PRJ	James Saltzman	146.80		
	7/8/21	DD-028997	PRJ	Jonathan Swift	276.71		
	7/15/21	DD-029001	PRJ	Greg A. Cooper	154.80		
	7/15/21	DD-029009	PRJ	James Saltzman	240.39		
	7/15/21	DD-029011	PRJ	Jonathan Swift	169.31		
	7/19/21	020539V	PRJ	Roxanne D. Hodgk		45.90	
	7/22/21	DD-029015	PRJ	Greg A. Cooper	154.80		
	7/22/21	DD-029024	PRJ	James Saltzman	168.82		
	7/22/21	DD-029026	PRJ	Jonathan Swift	253.49		
	7/29/21	020855	PRJ	Bryan Francis	2,785.05		
	7/29/21	020857	PRJ	Michael S. Green	896.40		
	7/29/21	DD-029031	PRJ	Andrea Bowden	853.20		
	7/29/21	DD-029034	PRJ	Greg A. Cooper	158.86		
	7/29/21	DD-029036	PRJ	Janelle L. Guarino	1,931.85		
	7/29/21	DD-029044	PRJ	James Saltzman	148.45		
	7/29/21	DD-029046	PRJ	Jonathan Swift	157.12		
				Current Period Cha	8,650.85	45.90	8,604.95
				Beginning Balance			36,853.87
	8/1/21						
	8/5/21	DD-029054	PRJ	Greg A. Cooper	154.80		
	8/5/21	DD-029063	PRJ	James Saltzman	146.80		
	8/5/21	DD-029065	PRJ	Jonathan Swift	154.80		
	8/12/21	DD-029071	PRJ	Greg A. Cooper	154.80		
	8/12/21	DD-029080	PRJ	James Saltzman	146.80		
	8/12/21	DD-029082	PRJ	Jonathan Swift	154.80		
	8/19/21	DD-029089	PRJ	Greg A. Cooper	154.80		
	8/19/21	DD-029097	PRJ	James Saltzman	146.80		
	8/19/21	DD-029098	PRJ	Jonathan Swift	155.38		
	8/26/21	020962	PRJ	Bryan Francis	961.20		
	8/26/21	020964	PRJ	Michael S. Green	683.10		
	8/26/21	020967	PRJ	Brett E. Wiggin	44.55		
	8/26/21	DD-029104	PRJ	Greg A. Cooper	166.41		
	8/26/21	DD-029114	PRJ	James Saltzman	170.18		
	8/26/21	DD-029118	PRJ	Andrea Bowden	854.55		
	8/26/21	DD-029121	PRJ	Janelle L. Guarino	1,462.05		
				Current Period Cha	5,711.82		5,711.82
				Beginning Balance			42,565.69
	9/1/21						
	9/2/21	DD-029125	PRJ	Greg A. Cooper	154.80		
	9/2/21	DD-029135	PRJ	James Saltzman	146.80		
	9/2/21	DD-029136	PRJ	Jonathan Swift	230.27		
	9/9/21	DD-029142	PRJ	Greg A. Cooper	154.80		
	9/9/21	DD-029151	PRJ	James Saltzman	220.20		
	9/9/21	DD-029152	PRJ	Jonathan Swift	154.80		
	9/16/21	DD-029157	PRJ	Greg A. Cooper	154.80		
	9/16/21	DD-029166	PRJ	James Saltzman	146.80		
	9/16/21	DD-029168	PRJ	Jonathan Swift	189.63		
	9/23/21	DD-029173	PRJ	Greg A. Cooper	154.80		
	9/23/21	DD-029182	PRJ	James Saltzman	154.80		
	9/23/21	DD-029183	PRJ	Jonathan Swift	154.80		
	9/30/21	021064	PRJ	Bryan Francis	1,013.85		
	9/30/21	021066	PRJ	Michael S. Green	959.85		
	9/30/21	021069	PRJ	Brett E. Wiggin	82.35		
	9/30/21	DD-029202	PRJ	Greg A. Cooper	154.80		
	9/30/21	DD-029212	PRJ	James Saltzman	154.80		
	9/30/21	DD-029214	PRJ	Jonathan Swift	154.80		
	9/30/21	DD-029219	PRJ	Andrea Bowden	955.80		
	9/30/21	DD-029222	PRJ	Janelle L. Guarino	1,426.95		
				Current Period Cha	6,920.50		6,920.50

Town of Middleton 2021 General Ledger

For the Period From Jan 1, 2021 to Dec 31, 2021

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Account ID	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
Account Description							
	10/1/21			Beginning Balance			49,486.19
	10/7/21	DD-029234	PRJ	Greg A. Cooper	154.80		
	10/7/21	DD-029244	PRJ	James Saltzman	154.80		
	10/7/21	DD-029245	PRJ	Jonathan Swift	154.80		
	10/14/21	DD-029523	PRJ	Greg A. Cooper	154.80		
	10/14/21	DD-029532	PRJ	James Saltzman	154.80		
	10/14/21	DD-029534	PRJ	Jonathan Swift	154.80		
				Current Period Cha	928.80		928.80
	11/1/21			Beginning Balance			50,414.99
	12/1/21			Beginning Balance			50,414.99
	12/31/21			Ending Balance			50,414.99

**TENTATIVE BUDGET PREPARATION DATES
2022-2023 BUDGET**

FINANCE COMMITTEE

5:00 PM Middleton Elementary School/Finance Committee

Wednesday *TBD*

<i>Wednesday</i>	<i>December 8, 2021</i>	School Board Meeting - Preliminary Adoption
<i>Wednesday</i>	<i>January 12, 2022</i>	School Board Meeting-Budget Review <i>Adoption</i>
<i>Tuesday</i>	<i>January 11, 2022</i>	Last Day for Collective Bargaining
<i>Tuesday</i>	<i>January 11, 2022</i>	Last Date for Petitioned Warrant Articles
<i>Monday</i>	<i>January 31, 2022</i>	Last Date to Post Warrant, Budget & Default Budget
	<i>January 19 - January 28, 2022</i>	Filing Dates for School District Officers

Mary Knapp and Kelly Tivnan - Board Members up for re-election in 2022

Deliberative Session

Saturday *February 12, 2022* *10:00 a.m.*

VOTING - DISTRICT 2nd SESSION

Tuesday *March 8, 2022*



Important Dates for Local Officials
2022 TRADITIONAL MARCH TOWN MEETING CALENDAR

NOVEMBER 2021

Monday, November 8, 2021

First day to accept petitions to amend zoning ordinance, historic district ordinance or building code for consideration at the 2022 town meeting. [RSA 675:4-120 days prior to town meeting]

DECEMBER 2021

Wednesday, December 8, 2021

Last day to accept petitions to amend zoning ordinance, historic district ordinance or building code for consideration at the 2022 town meeting. [RSA 675:4- 90 days before town meeting]

JANUARY 2022

Thursday, January 6, 2022

Last day to post and publish notice for first hearing on proposed adoption or amendment of zoning ordinance, historic district ordinance or building code if a second hearing is anticipated. [RSA 675:3; 675:7 – 10 clear days before January 17]

Friday, January 7, 2022

Last day for voters to present application to select board to call special town meeting prior to 2022 annual meeting. Number of petitioners required depends on size of town. [RSA 39:3 – 60 days before town meeting]

Friday, January 7, 2022

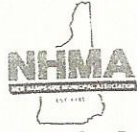
First day to hold public hearing on bond or note issue over \$100,000. Notice of time, place and subject of hearing must be published in a newspaper of general circulation in the municipality at least 7 days before hearing. [RSA 33:8-a, I – not more than 60 days before town meeting]

Friday, January 7, 2022

Last day for governing body to vote to extend polling hours at 3/8/22 elections. [RSA 659:4-a, IV- extension of polling hours may not go into effect sooner than 60 days after its adoption]

Tuesday, January 11, 2022

Last day to publish notice for January 18 session for checklist correction. [RSA 654:27; RSA 669:5 – notice posted in 2 appropriate places, one of which shall be the town's Internet website, if such exists, or shall be published in a newspaper of general circulation at least 7 days prior to the session]



Important Dates for Local Officials 2022 TRADITIONAL MARCH TOWN MEETING CALENDAR

Monday, January 17, 2022

Last day to hold first public hearing on adoption or amendment of zoning ordinance, historic district ordinance or building code if a second public hearing is anticipated. [RSA 675:3 – 14 days prior to last date to hold public hearing on zoning/building/historic district ordinance amendment/adoption on January 31]

Tuesday, January 18, 2022

Supervisors must hold session for correction of the checklist from 7pm to 7:30pm. Change in party registrations may be accepted. [RSA 669:5 – session for checklist correction must be held on the day immediately prior to the filing period for candidates on January 19]

Wednesday, January 19, 2022

First day for candidates in towns with non-partisan official ballot system to file declarations of candidacy with town clerk. [RSA 669:19; 652:20 – seventh Wednesday before town meeting]

Thursday, January 20, 2022

Last day to post and publish notice of final planning board public hearing on proposed adoption or amendment to zoning ordinance, historic district ordinance or building code. [RSA 675:3; 675:7 – 10 clear days before January 31]

Friday, January 28, 2022

Last day for filing declarations of candidacy with town clerk in towns with non-partisan official ballot system. Town clerk's office must be open at least from 3 to 5 p.m. [RSA 669:19; 652:20 – the Friday next following the first day for candidates to file declarations of candidacy on January 19]

Friday, January 28, 2022

Last day for party caucus to nominate candidate for town office in towns using partisan system. [RSA 669:39- sixth Friday before town meeting]

Monday, January 31, 2022

Last day for planning board to hold final public hearing on adoption or amendment of zoning ordinance, historic district ordinance or building code. Planning board must also determine final form. [RSA 675:3 – one day before deadline for delivery of final zoning/building/historic ordinance ballot proposals to town clerk on February 1]



**Important Dates for Local Officials
2022 TRADITIONAL MARCH TOWN MEETING CALENDAR**

FEBRUARY 2022

Tuesday, February 1, 2022

Last day for official copy of final proposal to adopt or amend zoning ordinance, historic district ordinance or building code to be placed on file at the town clerk's office. [RSA 675:3, V-fifth Tuesday before town meeting]

Tuesday, February 1, 2022

Last day to finalize collective bargaining agreement "cost items" for submission to annual meeting. [RSA 273-A:1, IV; 32:5-a; 32:19-a – fifth Tuesday before town meeting]

Tuesday, February 1, 2022

Last day for 25 or more voters or 2% of the total, whichever is less, but in no case fewer than 10 voters, to petition select board to include an article in the warrant. [RSA 39:3 – fifth Tuesday before town meeting]

Friday, February 4, 2022

Last day for giving notice of February 11th public hearing on annual budget. [RSA 32:5, I – 7 days before budget hearing]

* Friday, February 11, 2022

Last day to hold at least one public hearing on annual budget (can hold supplemental public hearings after 2/11 provided the first public hearing is on or before 2/11). [RSA 32:5, I & V – 25 days before town meeting]

Monday, February 14, 2022

Last day for select board to publish notice of time, place and subject of public hearing on bond/note issue over \$100,000. [RSA 33:8-a, I-7 days before February 21]

Monday, February 14, 2022

Last day to post and publish notice of hearing on question of establishing a special revenue fund. [RSA 31:95-d, I(b) – 7 days before February 21]

* Wednesday, February 16, 2022

In budget committee towns, last day for budget committee to submit 2 copies of annual budget to select board for them to post with warrant. [RSA 32:16, IV- at least 20 days before the town meeting]



Important Dates for Local Officials 2022 TRADITIONAL MARCH TOWN MEETING CALENDAR

Saturday, February 19, 2022

Last day to post and publish notice of the day, hour and place of February 26 session to correct the checklist. Notice must be posted in 2 appropriate places, one of which shall be the town's Internet website, if such exists, or shall be published in a newspaper of general circulation at least 7 days prior to the session. [RSA 669:5; 654:27-28]

Monday, February 21, 2022

A public hearing must be held on the establishment of a special revenue fund at least 15 but not more than 30 days before the question is voted on. If the business session of the meeting is held on the same date as the official ballot voting day, March 8, then this is the last day for that hearing. If the governing body has chosen another day for the business session, this public hearing must be held at least 15 days before the date chosen for the business session. [RSA 31:95-d, I(b)]

Monday, February 21, 2022

Last day to hold public hearing on bond or note issue over \$100,000. Notice of time, place and subject of hearing must be published at least 7 days before hearing. [RSA 33:8-a, I – at least 15 days before town meeting]

Monday, February 21, 2022

A public hearing must be held by the local governing body on the adoption of SB2 at least 15 days, but not more than 30 days, before the question is to be voted on. Under RSA 40:14, III, the question on the adoption of SB2 must be voted on at the business session and cannot be placed on the official ballot. If the business session of the meeting is held on the same date as the official ballot voting day, March 8, then this is the last day for that hearing. If the governing body has chosen another day for the business session, this public hearing must be held at least 15 days before the date chosen for the business session.

Monday, February 21, 2022

Last day for select board to post warrant and budget at all polling places and at clerk's office or town hall. Warrant shall state place, day and hour of election, hours polls are open, and which items are to be voted on by ballot. [RSA 39:5; 31:95; 669:2 – 14 clear days before town meeting]

Tuesday, February 22, 2022

Last day to notify affected landowners if town meeting warrant contains an article to discontinue a highway. [RSA 231:43, II – 14 days prior to town meeting]



**Important Dates for Local Officials
2022 TRADITIONAL MARCH TOWN MEETING CALENDAR**

Saturday, February 26, 2022

Last day for town clerk to accept voter registration applications for town meeting day (Voters may register on election day for all town elections). [RSA 654:8; RSA 654:27; 669:5, deadline for town clerk to accept voter registration is the same date as the date for the last checklist session correction - the Saturday no less than 6 and no more than 13 days before town meeting]

Saturday, February 26, 2022

Supervisors to hold session for correction of checklist prior to annual meeting for no fewer than 30 minutes. No corrections or additions may be made after this session until election day, except as provided in RSA 659:12. [RSA 654:27; 654:28; 669:5]

Saturday, February 26, 2022

Reports of transfer, reports of death and removal of names are acted upon by supervisors of the checklist. [RSA 654:27; RSA 654:36-:37; RSA 654:44]

MARCH 2022

Tuesday, March 1, 2022

Annual town report with budget must be available by today. [RSA 31:95; 41:14 – at least 7 days before town meeting]

Tuesday, March 1, 2022

Last day to submit zoning ordinance protest petition to require 2/3 vote at town meeting. [RSA 675:5- at least 7 days before town meeting]

Friday, March 4, 2022

Last day for supervisors to post (by midnight) final corrected checklist. [RSA 654:28 - checklist to be posted on the Friday next following the checklist correction session on February 26]

Friday, March 4, 2022

Certification of checklist; 2 copies filed with town clerk. [RSA 654:28-:29]

Monday, March 7, 2022

The town clerk's office shall be open to receive applications for absentee ballots, to provide voters the opportunity to complete absentee ballots, and to receive returned ballots on the Monday immediately prior to an election at a minimum from 3:00 p.m. to 5:00 p.m. The clerk may designate a deputy clerk or assistant to provide this service, provided the individual has taken the oath of office and has been trained in the requirements for using an absentee ballot and the procedures for issuing and receiving absentee ballots. [RSA 657:1, II (c)]



Important Dates for Local Officials 2022 TRADITIONAL MARCH TOWN MEETING CALENDAR

Tuesday, March 8, 2022

Town Meeting. Voters may register at the polls on election day. If new tax collector is elected or appointed, select board audits accounts and issues a new warrant. [RSA 39:1; 669:1; 654:7-a; 41:36]

Tuesday, March 8, 2022

Last day for town clerk to accept completed absentee ballots; clerk, or clerk's designee, must be available at least between 3 and 5 p.m. No absentee ballots may be accepted after 5 p.m. [RSA 669:29; 657:22; 652:20]

Friday, March 11, 2022

Last day for any person for whom a vote was cast to apply to town clerk for a recount (to be conducted not earlier than 5 nor later than 10 days after receipt of the application). Town clerk must be available at least between 3 and 5 p.m. to receive application and must provide at least 3 days' notice of recount date to candidates for that office. [RSA 669:30-31; 652:20 – Friday next following town meeting/election]

Sunday, March 13, 2022

Last day to publish notice of March 15 reconsideration of a March 8th vote on a bond or note issued over \$100,000 (statute requires notice at least 2 days before reconsideration). [RSA 33:8-a, IV]

Monday, March 14, 2022

Select board must appoint town treasurer by today if annual meeting fails either to elect one or to vote to authorize the appointment rather than the election of the treasurer. [RSA 41:27; 41:26-e – appointment must be made within 6 days from town meeting]

Tuesday, March 15, 2022

Last day for 10 voters of a town to petition clerk to recount ballots on any question printed on official ballot. [RSA 40:4-c – last day to seek recount is 7 days from date of town meeting]

Tuesday, March 15, 2022

Earliest day on which reconsideration of a March 8th vote on a bond or note issued over \$100,000 may take place (statute requires reconsideration at least 7 days after vote to reconsider). [RSA 33:8-a, IV]

Friday, March 18, 2022

Town clerk to forward to select board and treasurer certified copy of any vote to transfer surplus to capital reserve funds within 10 days of such vote. Surplus must be transferred by treasurer to trustees of trust funds immediately after receipt of order of select board. [RSA 35:11]



**Important Dates for Local Officials
2022 TRADITIONAL MARCH TOWN MEETING CALENDAR**

Monday, March 28, 2022

Town clerk must report names and addresses of all town officers to commissioner of revenue administration after annual election. There is an ongoing duty to report changes as they occur. [RSA 41:19; NH Admin Code Rev 1707.13 – report to be made within 20 days of the town meeting]

Monday, March 28, 2022

Minutes of town meeting and various reports must be filed with the Department of Revenue Administration within 20 days after the close of town meeting. [RSA 21-J:34]

Thursday, March 31, 2022

Town clerk to send 2 copies of town report to State Library and 1 copy of town report to UNH Library. [RSA 41:22; RSA 201-A:18 – within 30 days of March 1, the date by which the town report must be made available to the voters]

APRIL 2022

Thursday, April 7, 2022

Within 30 days after town meeting, town clerk to report on town library to assistant state librarian. [RSA 41:20]

Thursday, April 7, 2022

Appointed municipal budget committee members must be named within 30 days of town meeting. [RSA 32:15, II]

MAY 2022

Saturday, May 7, 2022

Ballots and absentee voting materials for election of town officers at town meeting may be destroyed by the town clerk. [657:16; 657:22; 659:100–:101; 669:25; 33-A:3-a, XXXVII— clerk shall retain until the contest is settled and all appeals have expired or at least 60 days after the election, whichever is longer].