



Town of Middleton

182 Kings Highway, Middleton, New Hampshire 03887

Regular Budget Committee Meeting
Old Town Hall
200 Kings Highway, Middleton, NH 03887

September 16, 2024
6:30 PM

These minutes serve as the legal record of the meeting and are in the form of an overview of the Budget Committee meeting. It is neither intended nor is it represented that this is a full transcription. A recording of the meeting is available online at <https://www.youtube.com/@townofmiddleton9741/streams> for a limited time for reference purposes.

Board Members

Budget Committee Sierra Pawnell (Chair) Patti Sindorf (Vice Chair) Kathleen Blaney Bonnie Gagnon	Representatives Michael Green, BOS Christine Maynard, SLVD Nicole Huntress, School Board Rep - absent Krystal Beaulieu, School Barod Rep - present
---	---

Attachments

- Sign in Sheet
- Treasurer Report August 2024
- Town Budget vs Actual Eight Months Ending August 31, 2024
- School District Budget from 2024-07-01 to 2025-06-30

Call to Order

S. Pawnell called the Budget Committee Meeting to order at 6:31 PM

Pledge of Allegiance

Approval of Minutes

S. Pawnell made a motion to approve the minutes from August 19, 2024 meeting as transcribed.

B. Gagnon seconded the motion

Motion carried.

Town Budget vs Actual Eight Months Ending August 31, 2024

M. Green said the audit is complete.

K. Blaney said the salary lines should not be over and asked if the bookkeeper made the changes the auditor gave her.

M. Green said he thinks so.

K. Blaney asked him to make sure.

S. Pavnell said nothing should be paid out of the Deputy Treasurer line because it is a zero-budget line. She said she is not sure what the \$900 is for, but it doesn't belong there. Everything should come out of the Treasurer line.

S. Pavnell said there was an increase in the cost of tax maps and that line will be over about \$150 at the end of the year.

K. Blaney asked why health insurance is so low.

C. Maynard said because they probably budgeted for three full time police officers, and they don't have that.

There was discussion about how Newspaper Notices are accounted for. In general, the money for ZBA Public Notices should come back when the applicant is billed.

K. Blaney asked **M. Green** to find out why refunds are going under Unemployment Compensation, which is an appropriation line.

K. Blaney said there shouldn't be money coming out of Maintenance Facilitator since that is a zero-budget line and asked **M. Green** to check on that.

S. Pavnell said it may be for Lester who does maintenance work.

C. Maynard said in the past, department heads would review the current budget before the Budget Committee Meeting and write comments in the margins to explain charges or credits that were out of line. She asked **M. Green** to see if it was possible to go back to that practice.

There was discussion about what line the police chief is getting paid from and whether it was appropriate based on fact that he is classified as part time, but actually works 40 hours.

K. Blaney said for transparency, it should come out of the Police Chief Salary line, not Part Time Police.

S. Pavnell asked if the school was billed for gasoline.

K. Beaulieu said the school paid that.

K. Blaney said they need to be sure they have the right numbers, especially because the School Gasoline that line is so much over.

K. Blaney asked if there is any concern about all of the heating lines being overspent except the OTH.

B. Gagnon agreed it is a concern, especially considering they are going into October.

C. Maynard suggested maybe the recently installed mini splits will help that.

M. Green said the electric bills are going down.

M. Green said the Pinard trash contract is expiring. The Board is getting pricing from Waste Management to see if the town should go back to them.

K. Blaney asked what the \$17,245 in Fire Chief-EMT is for.

M. Green said that is what is left from Chief's Laviolette's salary and will be used for the PT position that will make \$25,000 when it's filled. He said the Fire Chief is supposed to come EMT certified and both the Fire Chief Salary and Fire Chief-EMT lines will be used depending on the call that comes in.

S. Pawnell said she has questioned the CRF Revaluation at two previous meetings. That line is over \$4,065 even though money should not be taken out of it. She said they cannot pay any bills from that line because they can only hold what the town appropriated to go into the CRF which is \$10,000.

K. Blaney said those should be going through the Trustee of the Trust Fund.

K. Blaney said money should be coming in from the State on the revenue side to pay part of the Milfoil overage.

C. Maynard said there are also donations to help with the milfoil charges.

S. Pawnell again questioned why there is money in the Town Clerk and Tax Collector Refund lines.

K. Blaney asked when the Projects from the Fund Balance account are going to be started.

M. Green said the parking lot paving should start at the end of September. He said he believes it will cost around \$350,000.

K. Blaney said any money over \$234,880 must be approved to come from somewhere else because they can only spend the amount that is in the account.

M. Green said there may also be grant money. He said the company doing the work will be SUR.

School District from 2024-07-01 to 2025-06-30

K. Beaulieu said the biggest class they have their eye on is kindergarten which is at 21 and it can't go over 24. There is a family moving in with three kids and one is a kindergartener. The rest of the grades are in the safe zone. She said grade one is at 19, grade two at 18, grade three at 30, grade four at 22, grade five at 18 and grade six at 15.

C. Maynard said it's concerning because there are several new homes being built and sold. She said she wished there had been more foresight to allow for growth when the new school was built.

K. Blaney said there was much discussion about that at the time.

K. Beaulieu said they can add one classroom. However, it may be cost effective to use other schools. Regardless of what they decide, it will cost money.

K. Beaulieu said the tuition agreement is up with Kingswood so addressing that has been a priority.

B. Gagnon asked how many children are at Kingswood.

K. Beaulieu said she will get back to them.

K. Beaulieu said their teachers are unionizing so there are some big changes coming this year. This does not include paras or admins.

B. Gagnon asked how much the tuition is at Kingswood.

K. Beaulieu said she would ask. She said the salary for the new principal did not change. She said there is a part time librarian position open which is hard to fill because not only is it part time, but there are also certifications they need. She is not sure if they need more bus drivers. She said two new teachers were hired at approximately the same salaries as those they are replacing.

M. Green asked how many kids are allowed in each classroom.

K. Beaulieu said K – 2 is 24; 3 and up is 30, or it might be 32 now, although that is a lot for one teacher.

M. Green said there are seven new houses about to be built and they are all paid for.

M. Beaulieu said the new principal had to make some repairs. One repair was \$20,000 and came from the Capital Reserve fund.

B. Gagnon asked what is happening the with ESSER grant.

K. Beaulieu said someone was supposed to get all the specs in March for an outdoor classroom for the SAU. That didn't happen so they missed the deadline. In June, someone was supposed to put the information together for a generator but missed the deadline. \$100,000 is budgeted for the generator, and the money will be spent on supplies for the kids.

B. Gagnon asked why the ball was dropped. She said that's a lot of money and people should have been on this.

K. Beaulieu said it's because of a lack of communication and Rebecca is addressing this.

Some members expressed frustration at not getting the information they ask for from the School Board.

C. Maynard said there are certain things the School Board should anticipate they will be asked, and they should have those answers ready.

K. Beaulieu said that information is said at all School Board meetings. She will send it to **S. Pawnell**. She said she will get the information about Kingswood tuition, number of students and new kids moving in.

C. Maynard asked if there is a plan for where new children will go.

K. Beaulieu said they need to get creative.

There was discussion about decisions that were made in the past, possible solutions for the future and how the parents and taxpayers will deal with more spending and/or using other schools.

K. Beaulieu asked the committee members to encourage people to run for the School Board. She said some of the members' terms are up and it would be good to have some new people with new ideas.

There was discussion about how difficult it is to fill para positions.

K. Beaulieu said bus drivers got a raise.

There was discussion about getting started earlier on the budget setting process for next year.

M. Green said he would find out when the Selectboard is going to start having their meetings.

K. Blaney asked **M. Green** to see if they could have the department heads give the reasoning behind their numbers rather than just accounting for inflation.

Adjournment

C. Maynard made a motion to adjourn at 7:41 p.m.

S. Pawnell seconded the motion

Motion carried.

Respectfully submitted by

Robin Willis
Administrative Clerk

Approved 2024-12-16

BUDGET vs ACTUAL STATEMENT
For the Eight Months Ending August 31, 2024

	Year to Date		Year to Date Actual	Remaining Budget	Percent Expended	
	Budget					
Expenses						
4130-01-exc		\$	12,665.00	9,050.72	3,614.28	71.46
4130-05-exc			52,420.00	37,456.88	14,963.12	71.46
4130-06-exc			22,969.44	18,344.98	4,624.46	79.87
4130-10-exc			13,200.00	9,854.84	3,345.16	74.66
4130-15-exc			3,500.00	2,086.92	1,413.08	59.63
4130-20-exc			6,750.00	4,728.22	2,021.78	70.05
4130-21-exc			400.00	55.00	345.00	13.75
4130-25-exc			200.00	57.62	142.38	28.81
4130-30			1,000.00	305.44	694.56	30.54
4130-35-exc			400.00	123.20	276.80	30.80
4130-40-exc			1.00	341.74	(340.74)	34,174.00
4130-45-exc			600.00	420.00	180.00	70.00
4130-46-exc			1.00	0.00	1.00	0.00
4130-60-exc			1.00	0.00	1.00	0.00
4130-65-exc			2,748.00	1,374.00	1,374.00	50.00
4130-66-exc			1,920.00	1,272.64	647.36	66.28
4130-70-exc			31,260.00	23,814.97	7,445.03	76.18
4130-76-exc			300.00	231.39	68.61	77.13
4130-78-exc			1.00	0.00	1.00	0.00
4140-23			200.00	0.00	200.00	0.00
4140-25-CLK			750.00	450.00	300.00	60.00
4140-30-CLK			2,250.00	1,500.00	750.00	66.67
4140-35-CLK			800.00	300.00	500.00	37.50
4140-40-CLK			3,600.00	0.00	3,600.00	0.00
4140-45-CLK			250.00	0.00	250.00	0.00
4140-46-CLK			1,900.00	862.00	1,038.00	45.37
4140-50-CLK			200.00	0.00	200.00	0.00
4140-60-CLK			3,700.00	0.00	3,700.00	0.00
4140-80			750.00	447.85	302.15	59.71
4149-55-CLK			1,100.00	388.50	711.50	35.32
4149-56-CLK			350.00	226.54	123.46	64.73
4149-65-CLK			15,000.00	21,792.81	(6,792.81)	145.29
4150-10-CLK			28,206.00	19,621.56	8,584.44	69.57
4150-15-CLK			14,315.36	7,703.45	6,611.91	53.81
4150-16-CLK			75.00	70.00	5.00	93.33
4150-50-CLK			400.00	164.00	236.00	41.00
4150-60-CLK			2,628.00	0.00	2,628.00	0.00
4150-70-CLK			2,000.00	997.89	1,002.11	49.89
4150-90-CLK			7,488.00	4,967.40	2,520.60	66.34
4150-95-CLK			0.00	900.00	(900.00)	0.00

For Management Purposes Only

Middleton School District

MIDDLETON

Fiscal Year: 2024-2025

From Date: 7/1/2024

To Date: 6/30/2025

- Include pre encumbrance
 Exclude inactive accounts with zero balance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal % Rem
01.69.1200.650.0.000.00000.00.00	COMPUTER SOFTWARE	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$50.00	\$450.00 90.00%
01.69.1200.791.0.000.00000.00.00	NEW EQUIPMENT	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00 100.00%
01.69.1200.810.0.000.00000.00.00	DUES & FEES	\$1,000.00	\$0.00	\$1,000.00	\$498.75	\$498.75	\$501.25	\$498.75	\$2.50 0.25%
	Func: SPECIAL EDUCATION - 1200	\$1,025,636.81	\$0.00	\$1,025,636.81	\$105,881.10	\$105,881.10	\$919,755.71	\$397,891.17	\$521,864.54 50.88%
01.69.1410.610.0.000.00000.00.00	GENERAL SUPPLIES	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00 100.00%
	Func: CO-CURRICULAR ACTIVITIES - 1410	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00 100.00%
01.69.2110.310.0.000.00000.00.00	CONTRACTED SERVICES	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00 100.00%
	Func: ATTENDANCE SERVICES - 2110	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00 100.00%
01.69.2120.100.0.000.00000.00.00	WAGES	\$60,821.34	\$0.00	\$60,821.34	\$5,393.62	\$5,393.62	\$55,427.72	\$64,723.38	(\$9,295.66) -15.28%
01.69.2120.211.0.000.00000.00.00	HEALTH INSURANCE	\$29,398.85	\$0.00	\$29,398.85	\$8,242.02	\$8,242.02	\$21,156.83	\$21,223.17	(\$66.34) -0.23%
01.69.2120.212.0.000.00000.00.00	DENTAL INSURANCE	\$1,466.00	\$0.00	\$1,466.00	\$376.95	\$376.95	\$1,089.05	\$1,089.05	\$0.00 0.00%
01.69.2120.214.0.000.00000.00.00	DISABILITY INSURANCE	\$121.64	\$0.00	\$121.64	\$31.88	\$31.88	\$89.76	\$89.76	\$0.00 0.00%
01.69.2120.220.0.000.00000.00.00	FICA	\$4,652.83	\$0.00	\$4,652.83	\$412.60	\$412.60	\$4,240.23	\$0.00	\$4,240.23 91.13%
01.69.2120.230.0.000.00000.00.00	NHRS	\$11,945.31	\$0.00	\$11,945.31	\$1,059.30	\$1,059.30	\$10,886.01	\$0.00	\$10,886.01 91.13%
01.69.2120.250.0.000.00000.00.00	UNEMPL. COMPENSATION	\$90.00	\$0.00	\$90.00	\$0.00	\$0.00	\$90.00	\$0.00	\$90.00 100.00%
01.69.2120.260.0.000.00000.00.00	WORKERS COMPENSATION	\$224.37	\$0.00	\$224.37	\$291.32	\$291.32	(\$66.95)	\$0.00	(\$66.95) -29.84%
01.69.2120.610.0.000.00000.00.00	GENERAL SUPPLIES	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00 100.00%
	Func: GUIDANCE SERVICES - 2120	\$109,220.34	\$0.00	\$109,220.34	\$15,807.69	\$15,807.69	\$93,412.65	\$87,125.36	\$6,287.29 5.76%
01.69.2130.329.0.000.00000.00.00	HEALTH SERVICES	\$83,696.29	\$0.00	\$83,696.29	\$121.28	\$121.28	\$83,575.01	\$83,575.00	\$0.01 0.00%
01.69.2130.610.0.000.00000.00.00	GENERAL SUPPLIES	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00 100.00%
01.69.2130.791.0.000.00000.00.00	NEW EQUIPMENT	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00 100.00%
	Func: HEALTH SERVICES - 2130	\$84,446.29	\$0.00	\$84,446.29	\$121.28	\$121.28	\$84,325.01	\$83,575.00	\$750.01 0.89%
01.69.2210.322.0.000.00000.00.00	INSTRUCTIONAL IMPROVEMENT	\$10,500.00	\$0.00	\$10,500.00	\$0.00	\$0.00	\$10,500.00	\$60.00	\$10,440.00 99.43%
01.69.2210.580.0.000.00000.00.00	TRAVEL	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00 100.00%
01.69.2210.610.0.000.00000.00.00	GENERAL SUPPLIES	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00 100.00%
	Func: IMPROVEMENT OF INSTRUCTION - 2210	\$10,900.00	\$0.00	\$10,900.00	\$0.00	\$0.00	\$10,900.00	\$60.00	\$10,840.00 99.45%
01.69.2220.100.0.000.00000.00.00	WAGES	\$0.00	\$0.00	\$0.00	\$50.25	\$50.25	(\$50.25)	\$17,875.60	(\$17,925.85) 0.00%
01.69.2220.220.0.000.00000.00.00	FICA	\$0.00	\$0.00	\$0.00	\$3.85	\$3.85	(\$3.85)	\$0.00	(\$3.85) 0.00%
01.69.2220.260.0.000.00000.00.00	WORKERS COMPENSATION	\$55.95	\$0.00	\$55.95	\$72.64	\$72.64	(\$16.69)	\$0.00	(\$16.69) -29.83%
01.69.2220.610.0.000.00000.00.00	GENERAL SUPPLIES	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00 100.00%
01.69.2220.640.0.000.00000.00.00	WORKBOOKS	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00 100.00%
01.69.2220.641.0.000.00000.00.00	BOOKS & OTHER PRINTED MATERIALS	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00 100.00%

Middleton School District

From Date: 7/1/2024 To Date: 6/30/2025

MIDDLETON

Fiscal Year: 2024-2025

Account Number

Description

Include pre encumbrance
 Exclude inactive accounts with zero balance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Budget Adjustments GL Budget Current YTD Balance Encumbrance Budget Bal % Rem

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
01.69.2620.214.0.000.00000.00.00	DISABILITY INSURANCE	\$161.90	\$0.00	\$161.90	\$42.46	\$42.46	\$119.44	\$119.44	\$0.00	0.00%
01.69.2620.220.0.000.00000.00.00	FICA	\$6,192.68	\$0.00	\$6,192.68	\$1,055.99	\$1,055.99	\$5,136.69	\$0.00	\$5,136.69	82.55%
01.69.2620.230.0.000.00000.00.00	NHRS	\$10,952.55	\$0.00	\$10,952.55	\$1,867.65	\$1,867.65	\$9,084.90	\$0.00	\$9,084.90	82.55%
01.69.2620.260.0.000.00000.00.00	WORKERS COMPENSATION	\$286.58	\$0.00	\$286.58	\$372.09	\$372.09	(\$85.51)	\$0.00	(\$85.51)	-29.84%
01.69.2620.411.0.000.00000.00.00	WATER & SEWER	\$3,225.00	\$0.00	\$3,225.00	\$0.00	\$0.00	\$3,225.00	\$0.00	\$3,225.00	100.00%
01.69.2620.421.0.000.00000.00.00	RUBBISH DISPOSAL	\$4,974.00	\$0.00	\$4,974.00	\$1,367.50	\$1,367.50	\$3,606.50	\$0.00	\$3,606.50	72.51%
01.69.2620.422.0.000.00000.00.00	SNOW REMOVAL	\$8,500.00	\$0.00	\$8,500.00	\$0.00	\$0.00	\$8,500.00	\$0.00	\$8,500.00	100.00%
01.69.2620.430.0.000.00000.00.00	REPAIRS & MAINTENANCE	\$7,500.00	\$0.00	\$7,500.00	\$7,730.90	\$7,730.90	(\$230.90)	\$20,985.00	(\$21,215.90)	-282.88%
01.69.2620.431.0.000.00000.00.00	BUILDING SERVICE AGREEMENTS	\$11,750.00	\$0.00	\$11,750.00	\$6,553.31	\$6,553.31	\$5,196.69	\$5,305.63	(\$108.94)	-0.93%
01.69.2620.610.0.000.00000.00.00	GENERAL SUPPLIES	\$8,000.00	\$0.00	\$8,000.00	\$2,502.88	\$2,502.88	\$5,497.12	\$0.00	\$5,497.12	68.71%
01.69.2620.622.0.000.00000.00.00	ELECTRICITY	\$23,000.00	\$0.00	\$23,000.00	\$4,149.67	\$4,149.67	\$18,850.33	\$0.00	\$18,850.33	81.96%
01.69.2620.623.0.000.00000.00.00	BOTTLED GAS	\$17,000.00	\$0.00	\$17,000.00	\$0.00	\$0.00	\$17,000.00	\$0.00	\$17,000.00	100.00%
01.69.2620.630.0.000.00000.00.00	OPERATING BUILDINGS SERVICES - 2620	\$218,308.54	\$0.00	\$218,308.54	\$49,461.18	\$49,461.18	\$168,847.36	\$118,506.90	\$50,340.46	23.05%
01.69.2630.250.0.000.00000.00.00	UNEMPLOYMENT COMPENSATION	\$180.00	\$0.00	\$180.00	\$0.00	\$0.00	\$180.00	\$0.00	\$180.00	100.00%
01.69.2630.430.0.000.00000.00.00	REPAIRS & MAINTENANCE	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
01.69.2630.580.0.000.00000.00.00	TRAVEL	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
01.69.2630.610.0.000.00000.00.00	GENERAL SUPPLIES	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
01.69.2630.610.0.000.00000.00.00	CARE AND UPKEEP OF GROUNDS - 2630	\$1,630.00	\$0.00	\$1,630.00	\$0.00	\$0.00	\$1,630.00	\$0.00	\$1,630.00	100.00%
01.69.2721.100.0.000.00000.00.00	WAGES	\$42,534.43	\$0.00	\$42,534.43	\$484.10	\$484.10	\$42,050.33	\$24,603.70	\$17,446.63	41.02%
01.69.2721.220.0.000.00000.00.00	FICA	\$3,253.88	\$0.00	\$3,253.88	\$57.04	\$57.04	\$3,196.84	\$0.00	\$3,196.84	98.85%
01.69.2721.250.0.000.00000.00.00	UNEMPLOYMENT COMPENSATION	\$270.00	\$0.00	\$270.00	\$0.00	\$0.00	\$270.00	\$0.00	\$270.00	100.00%
01.69.2721.260.0.000.00000.00.00	WORKERS COMPENSATION	\$170.04	\$0.00	\$170.04	\$220.78	\$220.78	(\$50.74)	\$0.00	(\$50.74)	-29.84%
01.69.2721.322.0.000.00000.00.00	INSTRUCTIONAL IMPROVEMENT	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
01.69.2721.519.0.000.00000.00.00	CONTRACTED TRANSPORTATION	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
01.69.2721.531.0.000.00000.00.00	TELEPHONE	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
01.69.2721.629.0.000.00000.00.00	TRANSPORTATION FUEL	\$18,000.00	\$0.00	\$18,000.00	\$7,513.74	\$7,513.74	\$10,486.26	\$0.00	\$10,486.26	58.26%
01.69.2721.810.0.000.00000.00.00	DUES & FEES	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
01.69.2721.810.0.000.00000.00.00	REGULAR TRANSPORTATION - 2721	\$67,578.35	\$0.00	\$67,578.35	\$8,255.66	\$8,255.66	\$59,322.69	\$24,603.70	\$34,718.99	51.39%
01.69.2722.100.0.000.00000.00.00	WAGES	\$17,145.72	\$0.00	\$17,145.72	\$51.50	\$51.50	\$17,094.22	\$18,849.00	(\$1,754.78)	-10.23%
01.69.2722.220.0.000.00000.00.00	FICA	\$1,311.65	\$0.00	\$1,311.65	\$3.94	\$3.94	\$1,307.71	\$0.00	\$1,307.71	99.70%
01.69.2722.260.0.000.00000.00.00	WORKERS COMPENSATION	\$124.59	\$0.00	\$124.59	\$161.77	\$161.77	(\$37.18)	\$0.00	(\$37.18)	-29.84%
01.69.2722.310.0.000.00000.00.00	CONTRACTED SERVICES	\$15,658.00	\$0.00	\$15,658.00	\$0.00	\$0.00	\$15,658.00	\$0.00	\$15,658.00	100.00%
01.69.2722.310.0.000.00000.00.00	SPECIAL EDUCATION TRANSPORTATION - 2722	\$34,239.96	\$0.00	\$34,239.96	\$217.21	\$217.21	\$34,022.75	\$18,849.00	\$15,173.75	44.32%

Middleton School District

MIDDLETON

From Date: 7/1/2024

To Date: 6/30/2025

Fiscal Year: 2024-2025

- Include pre encumbrance Print accounts with zero balance
 Exclude inactive accounts with zero balance Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
01.69.2740.430.0.000.00000.00.00	REPAIRS & MAINTENANCE	\$18,000.00	\$0.00	\$18,000.00	\$2,828.58	\$2,828.58	\$15,171.42	\$5,330.12	\$9,841.30	54.67%
	Func: VEHICLE SERVICING - 2740	\$18,000.00	\$0.00	\$18,000.00	\$2,828.58	\$2,828.58	\$15,171.42	\$5,330.12	\$9,841.30	54.67%
01.69.2820.310.0.000.00000.00.00	CONTRACTED SERVICES-TECHNOLOGY	\$15,000.00	\$0.00	\$15,000.00	\$2,641.00	\$2,641.00	\$12,359.00	\$12,359.00	\$0.00	0.00%
01.69.2820.532.0.000.00000.00.00	INTERNET ACCESS	\$10,386.00	\$0.00	\$10,386.00	\$7,038.93	\$7,038.93	\$3,347.07	\$0.00	\$3,347.07	32.23%
01.69.2820.735.0.000.00000.00.00	REPLACEMENT EQUIPMENT	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
	Func: INFORMATION SERVICES - 2820	\$28,386.00	\$0.00	\$28,386.00	\$9,679.93	\$9,679.93	\$18,706.07	\$12,359.00	\$6,347.07	22.36%
01.69.5110.910.0.000.00000.00.00	REDEMPTION OF PRINCIPAL	\$300,000.00	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	0.00%
	Func: PRINCIPAL - 5110	\$300,000.00	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	0.00%
01.69.5120.630.0.000.00000.00.00	INTEREST	\$124,650.00	\$0.00	\$124,650.00	\$66,150.00	\$66,150.00	\$58,500.00	\$0.00	\$58,500.00	46.93%
	Func: INTEREST - 5120	\$124,650.00	\$0.00	\$124,650.00	\$66,150.00	\$66,150.00	\$58,500.00	\$0.00	\$58,500.00	46.93%
Grand Total:		\$5,153,812.34	\$0.00	\$5,153,812.34	\$790,113.63	\$790,113.63	\$4,363,698.71	\$1,709,782.40	\$2,653,916.31	51.49%

End of Report

BUDGET vs ACTUAL STATEMENT
For the Eight Months Ending August 31, 2024

	Year to Date	Year to Date	Remaining	Percent
	Budget	Actual	Budget	Expended
4152-10-ass Assessor	18,204.00	12,079.50	6,124.50	66.36
4152-15-ass Tax Map Update	2,000.00	1,550.00	450.00	77.50
4152-16-ass Assessing Software Support	2,700.00	0.00	2,700.00	0.00
4152-17-ass Assessing Dues/Workshop Dues	200.00	175.00	25.00	87.50
4153-10-alt Town Atty	37,500.00	14,849.77	22,650.23	39.60
4155-10-adm Health Ins	95,084.14	47,827.41	47,256.73	50.30
4155-15-adm Dental Ins	4,733.87	2,387.40	2,346.47	50.43
4155-16-adm Longevity	3,600.00	0.00	3,600.00	0.00
4155-30-adm Pol Ret	72,514.23	41,876.79	30,637.44	57.75
4155-32 Emplrer 401K	11,000.00	7,803.42	3,196.58	70.94
4155-35-adm Work Comp	75,676.00	75,676.00	0.00	100.00
4155-40-adm Unemply Comp	754.00	(347.77)	1,101.77	(46.12)
4191-11-plb Strat Reg Plan	5,275.00	2,389.44	2,885.56	45.30
4191-14-plb Newspaper Ads	1.00	0.00	1.00	0.00
4191-15-plb Workshops	450.00	126.50	323.50	28.11
4191-17-plb Reference Material	300.00	0.00	300.00	0.00
4191-26 Legal	7,500.00	0.00	7,500.00	0.00
4193-19-zba Newspaper Notice	250.00	1,026.35	(776.35)	410.54
4193-21-zba Workshops	300.00	50.00	250.00	16.67
4193-40-zba ZBA Legal	3,000.00	8,743.85	(5,743.85)	291.46
4193-41-zba Reference Material	300.00	0.00	300.00	0.00
4193-42-zba Office Supplies	1.00	0.00	1.00	0.00
4194-09-gov Electric/Salt Shed	300.00	169.20	130.80	56.40
4194-10-gov Electric/T Hall	2,500.00	1,526.20	973.80	61.05
4194-11-gov Electric/Hwy	2,210.00	1,204.47	1,005.53	54.50
4194-12-gov Electric/Fire Dept	2,210.00	1,526.19	683.81	69.06
4194-13-gov Electric/Mun Bld	7,500.00	4,518.94	2,981.06	60.25
4194-15-gov Cleaning	3,900.00	2,625.00	1,275.00	67.31
4194-20-gov Septic Service	1,000.00	0.00	1,000.00	0.00
4194-25-gov Propane/ Municipal	200.00	0.00	200.00	0.00
4194-30-gov Water Testing	200.00	0.00	200.00	0.00
4194-40-gov Repairs/OTH	2,000.00	2,046.47	(46.47)	102.32
4194-41-gov Repairs Mun Bld	4,000.00	2,440.75	1,559.25	61.02
4194-42-gov Repairs Fire Station	1,400.00	100.00	1,300.00	7.14
4194-43-gov Repairs Highway Garage	1,400.00	650.01	749.99	46.43
4194-45-gov Supplies OTH	200.00	23.99	176.01	12.00
4194-46-gov Supplies Mun Bld	1,000.00	311.69	688.31	31.17
4194-47-gov Generator	1,000.00	928.72	71.28	92.87
4194-49-gov Building & Maintenance	2,200.00	3,312.23	(1,112.23)	150.56
4194-50 Maintenance Facilitator	0.00	938.95	(938.95)	0.00
4194-51-gov Heat OTH	3,800.00	964.02	2,835.98	25.37
4194-52-gov Heat Hwy	3,500.00	3,002.86	497.14	85.80

For Management Purposes Only

BUDGET vs ACTUAL STATEMENT
For the Eight Months Ending August 31, 2024

	Year to Date	Year to Date	Remaining	Percent	
	Budget	Actual	Budget	Expended	
4194-53-gov	Heat Fire Dept	3,600.00	2,664.06	935.94	74.00
4194-54-gov	Heat Mun Bld	2,800.00	2,768.29	31.71	98.87
4196-10-ins	Property Liab	58,130.00	58,130.00	0.00	100.00
4210-10-pol	Police Chief Salary	77,533.00	24,115.82	53,417.18	31.10
4210-12-pol	Police Full Time	124,848.62	75,589.70	49,258.92	60.55
4210-15-pol	Police Part Time	15,450.00	12,988.77	2,461.23	84.07
4210-20-pol	Police Over Time	23,881.00	16,412.13	7,468.87	68.72
4210-22-pol	On-Call Pay	13,790.00	2,631.72	11,158.28	19.08
4210-25-pol	Police Secretary	14,140.00	9,279.75	4,860.25	65.63
4210-35-pol	Cell Phone Stipends	600.00	100.00	500.00	16.67
4210-41-pol	Dues	3,000.00	2,000.00	1,000.00	66.67
4210-45-pol	Training	1,500.00	512.06	987.94	34.14
4210-50-pol	Uniforms	2,500.00	770.24	1,729.76	30.81
4210-52	Chiefs Uniform	250.00	0.00	250.00	0.00
4210-55-pol	Vehicle Maint/Repairs	3,000.00	2,861.64	138.36	95.39
4210-60-pol	Vehicle Fuel	9,000.00	3,950.50	5,049.50	43.89
4210-65-pol	Equipment	5,000.00	3,256.42	1,743.58	65.13
4210-66-pol	Radio Repairs	250.00	0.00	250.00	0.00
4210-70-pol	Communications	1,980.00	1,319.36	660.64	66.63
4210-76-pol	Office Supplies	850.00	361.84	488.16	42.57
4210-77-pol	Prosecution	5,500.00	0.00	5,500.00	0.00
4210-91	Office Equip	1,200.00	594.00	606.00	49.50
4210-92	Ammunition	1,000.00	0.00	1,000.00	0.00
4215-01-med	Medical Supplies	6,000.00	3,308.35	2,691.65	55.14
4215-02-med	Rescue Training	2,000.00	1,130.00	870.00	56.50
4215-03-EMS	EMS Gear	1,500.00	143.65	1,356.35	9.58
4215-04-EMS	EMS Duty Salary	9,000.00	3,958.16	5,041.84	43.98
4215-05	Equipment Purchase	2,000.00	178.00	1,822.00	8.90
4215-06	Vehicle Maintenance	500.00	0.00	500.00	0.00
4215-07-EMS	EMS Shift Pay	60,000.00	45,419.70	14,580.30	75.70
4220-01-fir	Member Expense	23,000.00	15,548.21	7,451.79	67.60
4220-02	Fire Chief Salary	8,755.00	6,239.24	2,515.76	71.26
4220-03	Fire Chief-EMT	17,245.00	0.00	17,245.00	0.00
4220-04-fir	Office Supplies	250.00	0.00	250.00	0.00
4220-05-fir	Cell Phone	600.00	400.00	200.00	66.67
4220-08-fir	Building & Maintenance	3,000.00	1,158.89	1,841.11	38.63
4220-10-fir	Vehicle Maint	5,500.00	624.20	4,875.80	11.35
4220-12-fir	Gasoline	1,000.00	687.57	312.43	68.76
4220-13-fir	Fire Diesel	1,200.00	404.51	795.49	33.71
4220-14-fir	Radio Repairs/Equip	500.00	0.00	500.00	0.00
4220-17-fir	Forest	1.00	0.00	1.00	0.00
4220-21-fir	Communications	0.00	41.23	(41.23)	0.00

For Management Purposes Only

BUDGET vs ACTUAL STATEMENT
For the Eight Months Ending August 31, 2024

	Year to Date	Year to Date	Remaining	Percent	
	Budget	Actual	Budget	Expended	
4220-23	Uniforms	4,500.00	1,866.00	2,634.00	41.47
4220-24	Fire Fighting Equip.	6,000.00	954.48	5,045.52	15.91
4220-25	Training-Fire	500.00	0.00	500.00	0.00
4220-26	Contract Services	6,000.00	3,457.60	2,542.40	57.63
4240-01	Code Enf Salary	5,768.00	4,311.94	1,456.06	74.76
4240-02	Dues	75.00	0.00	75.00	0.00
4240-03	Workshops	200.00	0.00	200.00	0.00
4240-04	Supplies	1,000.00	0.00	1,000.00	0.00
4240-06	Code Mileage	450.00	0.00	450.00	0.00
4240-07	Elec. Insp Salary	2,600.00	1,716.10	883.90	66.00
4240-09	Cell Phone	600.00	400.00	200.00	66.67
4240-11	Software	1,186.00	0.00	1,186.00	0.00
4290-02	Emergency Management	500.00	0.00	500.00	0.00
4299-91	Stafford Disp	5,500.00	3,994.76	1,505.24	72.63
4311-01-hwy	Road Agent Salary	76,484.00	52,915.26	23,568.74	69.18
4311-02-hwy	Hwy Full Time	111,260.00	78,608.38	32,651.62	70.65
4311-04-hwy	Overtime	33,990.00	21,134.12	12,855.88	62.18
4311-06-hwy	Dues/Workshop	300.00	0.00	300.00	0.00
4311-07-hwy	Gas	3,000.00	2,375.66	624.34	79.19
4311-08-hwy	Highway Diesel	18,000.00	7,668.84	10,331.16	42.60
4311-09-hwy	Vehicle Repairs	20,000.00	5,976.68	14,023.32	29.88
4311-11-hwy	Vehicle Equip Supplies	5,000.00	4,036.15	963.85	80.72
4311-12-hwy	Hot Top/Cold Patch	1,500.00	0.00	1,500.00	0.00
4311-13-hwy	Culverts	3,000.00	0.00	3,000.00	0.00
4311-15-hwy	Salt	41,000.00	0.00	41,000.00	0.00
4311-17-HWY	Office Supplies	100.00	0.00	100.00	0.00
4311-19-hwy	Rental of Equip	7,000.00	0.00	7,000.00	0.00
4311-20-hwy	Plow Edges	5,000.00	2,572.98	2,427.02	51.46
4311-21-hwy	Signs	1,200.00	0.00	1,200.00	0.00
4311-22-hwy	Shop Supplies	1,500.00	1,531.04	(31.04)	102.07
4311-23-hwy	Hwy Misc	0.00	6.17	(6.17)	0.00
4311-28-hwy	Uniforms	1,800.00	1,800.00	0.00	100.00
4311-30-hwy	Hwy Block Grant	0.00	100.00	(100.00)	0.00
4311-32-hwy	Hwy Seasonal	15,000.00	4,326.00	10,674.00	28.84
4311-34-hwy	Highway Tree Pruning	9,000.00	0.00	9,000.00	0.00
4311-35-hwy	Safety Equipment	1,000.00	0.00	1,000.00	0.00
4311-36-hwy	Calcium Chloride	4,000.00	0.00	4,000.00	0.00
4311-37-hwy	Drug Testing	500.00	449.00	51.00	89.80
4316-01	Street Lighting	2,500.00	1,566.55	933.45	62.66
4319-02	School Diesel	15,500.00	9,164.91	6,335.09	59.13
4319-03	School Gasoline	2,500.00	4,933.55	(2,433.55)	197.34
4323-01	Tonnage	183,000.00	114,580.43	68,419.57	62.61

For Management Purposes Only

BUDGET vs ACTUAL STATEMENT
 For the Eight Months Ending August 31, 2024

	Year to Date	Year to Date	Remaining	Percent
	Budget	Actual	Budget	Expended
4323-03 Hazard Waste	1,000.00	1,475.68	(475.68)	147.57
4323-04 Re-cycle	1.00	217.38	(216.38)	21,738.00
4414-01 AC Salary	1.00	0.00	1.00	0.00
4414-02 Cocheco Valley Dues/ Equipment	500.00	0.00	500.00	0.00
4414-04 AC Uniform	1.00	0.00	1.00	0.00
4414-05 Training	1.00	0.00	1.00	0.00
4414-07 AC Cell Phone	1.00	0.00	1.00	0.00
4414-08 AC Vehicle	1.00	0.00	1.00	0.00
4415-01 VNA	1,000.00	1,000.00	0.00	100.00
4415-03 Community Action	1,000.00	1,000.00	0.00	100.00
4415-04 Greater Wakefield Resource	500.00	0.00	500.00	0.00
4415-05 Middleton Recreation	3,000.00	3,000.00	0.00	100.00
4415-10 American Red Cross	1.00	0.00	1.00	0.00
4415-14 Stafford Nutrition & Meals	1,000.00	1,000.00	0.00	100.00
4415-15 Haven Violence Protection	500.00	0.00	500.00	0.00
4444-01 Welfare Expense	3,500.00	0.00	3,500.00	0.00
4444-02 Fuel Assistance	1,500.00	0.00	1,500.00	0.00
4444-03 Mileage/Meetings	100.00	30.00	70.00	30.00
4444-04 Welfare Dir Salary	4,524.00	3,381.84	1,142.16	74.75
4444-05 Welfare Cell Phone	480.00	(36.87)	516.87	(7.68)
4444-06 Welfare Supplies	1.00	0.00	1.00	0.00
4520-03 Beach Maintenance	1,200.00	750.00	450.00	62.50
4583-01 Patriotic	500.00	597.08	(97.08)	119.42
4589-01 Other Culture/Rec	501.00	445.50	55.50	88.92
4619-01-cc Conservation Expense	475.00	172.42	302.58	36.30
4619-02 Workshops	100.00	0.00	100.00	0.00
4619-03 Reference Material	100.00	0.00	100.00	0.00
4619-04 CC Legal Fees	400.00	0.00	400.00	0.00
4619-05 CC Office Supplies	1.00	0.00	1.00	0.00
4619-06 Lake Assessment Program	840.00	210.00	630.00	25.00
4619-08-cc SLWAC	840.00	147.00	693.00	17.50
4723-01 Tax Anticipation Note Interest	1.00	0.00	1.00	0.00
4900-01 Road Repaving	200,000.00	147,650.40	52,349.60	73.83
4900-05 CRF Milfoil Fund	0.00	8,320.00	(8,320.00)	0.00
4900-11 CRF Fire Dept Truck	25,000.00	25,000.00	0.00	100.00
4900-12 CRF Highway Vehicle	10,000.00	10,000.00	0.00	100.00
4900-23 CRF Revaluation	10,000.00	14,065.00	(4,065.00)	140.65
4900-26 CRF Natural & Man Made Dis.	1,000.00	1,000.00	0.00	100.00
4900-38-CRF SCBA CRF	5,000.00	5,000.00	0.00	100.00
4900-40 Highway Block Grant	61,860.00	0.00	61,860.00	0.00
4900-41-CRF CRF Public Safety	10,000.00	10,000.00	0.00	100.00
4900-43-CRF CRF Medical Equip	10,000.00	10,000.00	0.00	100.00

For Management Purposes Only

BUDGET vs ACTUAL STATEMENT
For the Eight Months Ending August 31, 2024

	Year to Date Budget	Year to Date Actual	Remaining Budget	Percent Expended
4930-00	Town Clerk Refund	242.90	(242.90)	0.00
4930-01	Tax Collector Refund	7,750.00	(7,750.00)	0.00
5000-01	ARP A EXPENSES	30,346.96	(30,346.96)	0.00
5000-03	Projects from Fund Balance	0.00	234,880.00	0.00
6010-00	Employer Social Security	20,355.73	13,555.27	60.03
6015-00	Employer Medicare	6,664.20	1,266.80	84.03
	Total Expenses	1,352,193.74	1,008,986.92	57.27
	Net Income	\$ (2,361,180.66)	(1,352,193.74)	57.27

REPORT FROM THE TOWN TREASURER TO BOARD OF SELECTMAN

Aug-24

I have reviewed the information provided to me concerning the Town of Middleton's finances for the month. To the best of my knowledge:

- All checks are in sequence and have been accounted for.
- All expenditures match those shown on the month's bank statement.
- All deposits match those shown on the month's bank statement.
- The bank statement balance was review with no irregularities found.

All information has been organized and filed for year end review by the town's accountant. Enclosed please find a summary of all transactions for the month including expenditures, summary of deposits, and a summary of outstanding transactions.

Beginning bank statement balance	\$	1,870,995.92
Deposits	\$	143,721.44
total after deposits	\$	2,014,717.36
Service Charge	\$	-
Withdrawals	\$	446,415.60
Ending Bank Statement Balance	\$	1,569,749.79
Sweep Account	\$	<u>1,516,173.15</u>
Ending Balance	\$	3,085,922.94
Outstanding Checks	\$	21,364.84
Outstanding Deposits total	\$	<u>-</u>
Return Check	\$	<u>-</u>
Total Cash Available	\$	3,064,558.10
Interest to Checking		
Interest to Sweep Account	\$	1,241.75
Police Department Revolving Fund	\$	46,270.39
Ambulance Revolving Fund	\$	77,452.74
Conservation Commission	\$	62,817.14