



Town of Middleton

182 Kings Highway, Middleton, New Hampshire 03887

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

January 20, 2025
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/@townofmiddleton9741streams> for a limited time for reference purposes.

Committee Members

Budget Committee	Representatives
Sierra Pawnell (Chair)	Tim Cremmen, BOS Rep
Patti Sindorf (Vice Chair)	Christine Maynard, SLVD
Kathleen Blaney (absent)	Krystal Beaulieu, School Board Rep
Bonnie Gagnon	

Attachments

Sign in Sheet
Middleton School District Warrant 2025
Middleton School District Fiscal Year: 2024-2025
Middleton School District December 2024 Federal
MSD FY 2026 Proposed General Fund Budget
MSD Default Budget – For FY 2026

Call to Order

S. Pawnell opened the Budget Committee Public Hearing for the School Budget at 6:30 p.m.

Pledge of Allegiance

Approval of Minutes

B. Gagnon said her name is misspelled on page 1 and page 2 of the 2024-12-16 minutes and **made a motion** to approve them with that correction.

C. Maynard seconded the motion.

Motion carried.

School Budget Review

MSD FY 2026 Proposed General Fund Budget

S. Pawnell reviewed each line of the MSD FY 2026 Proposed General Fund with the Budget Committee members.

There was discussion about the proposed increase in the wages line and on the proposed Warrant Article III and how the numbers were calculated. There were several unanswered questions from Committee members.

B. Gagnon said if there are unanswered questions, they can only vote on what they know.

K. Beaulieu said every year when teachers increase their steps they get more money. She does not have specific percentages.

B. Gagnon asked what happens if the proposed increase doesn't get voted through.

C. Beaulieu said there is another Warrant Article for that.

B. Gagnon said the Budget Committee did not write the Warrant Articles so they cannot amend them.

S. Pawnell said they can vote against it because the numbers don't match up.

There was discussion about what the Committee wants to suggest for the Wages line.

B. Gagnon suggested they consider what the increase is for the Town.

C. Maynard explained there is frustration on the part of the Committee and taxpayers because they do not get clear explanations from the School Board.

K. Beaulieu suggested Kathy come to the meetings because she would be able to answer more questions.

B. Gagnon noted there is money left from the ESSER grant that was not used and this affects her willingness to vote for the rest of the budget.

There was discussion and some questions about the Insurance lines. **C. Beaulieu** said Health Insurance costs rose significantly.

C. Maynard said the requested increase in salaries and benefits should be broken down by category and explained more clearly in Warrant Article III.

The members agreed to recommend a decrease in the proposed amount for Staff Development from \$10,750 to \$8,000.

Members questioned why there is a 56.2% increase in the proposed Repair and Maintenance Line in addition to Warrant Article 6 which is requesting \$75,000 for the Construction, Renovation and Repair Fund.

Overall, members requested more detail for expenditures and clearer definitions of what each line includes.

There was discussion about the default budget.

The Committee members continued to review the remainder of the MSD FY 2026

Proposed General Fund Budget and discussed recommendations for each line.

B. Gagnon asked how many years there are left on the school loan.

K. Beaulieu said they are in year ten; she believes the loan is being paid over a total of 20 years.

C. Maynard expressed dissatisfaction with paying and training School Board Members when the Budget Committee cannot get answers to their questions. She asked what line that money comes out of.

Middleton School District Warrant 2025

S. Pawnell read each Article out loud and the committee voted on each.

Warrant Article III

Yay - 3 No - 3 Abstain - 0

Warrant Article IV

Yay - 4 No - 2 Abstain - 0

Warrant Article V

K. Beaulieu said Middleton does not currently have a Diagnostic Prescriptive Teacher. This position is for Special Education.

P. Sindorf said the School Board said money to cover these expenses is currently coming out of three different lines, but they could not say how much is coming out of what lines.

Yay - 2 No - 4 Abstain - 0

Warrant Article VI

C. Maynard said right now the capital reserve fund has \$288,372.

B. Gagnon asked if \$75,000 was what they put in last year.

S. Pawnell said yes.

B. Gagnon said we need an addition.

C. Maynard said the Capital Reserve Fund cannot be used for a mobile classroom, but can be used for an addition.

Yay - 6 No - 0 Abstain – 0

Warrant Article VII

Yay - 6 No - 0 Abstain – 0

Warrant Article VIII

Yay - 6 No - 0 Abstain – 0

Warrant Article IX

B. Gagnon asked about a tuition agreement being signed last year. She said they can't vote on something when they don't know what the amount is.

C. Maynard said it's the School Board's responsibility to give the Budget Committee facts.

Warrant Article II

S. Pawnell read Article II out loud as amended by the Budget Committee:

Shall the Middleton School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling, \$5,657,274? Should this article be defeated, the default budget shall be \$5,599,854 which is the same as last year, with certain adjustments required by previous action of the Middleton School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. *NOTE: This warrant article (operating budget) does not include appropriations requested in ANY of the other warrant articles. (The Middleton School Board recommends \$5,657,274 by a vote of 5-0. The Middleton Budget Committee recommends \$5,333,232 by a vote of 5-1.) Estimated tax impact on \$5,657,274 is an increase of \$1.12/\$1,000 resulting in an estimated tax rate of \$10.70.

Yay - 2 No - 4 Abstain – 0

S. Pawnell said there is a public hearing scheduled on the Town Budget at 6:30 on February 3, 2025 at the Municipal Building.

S. Pawnell closed the Budget Committee Public Hearing for the School Budget at 8:45 p.m.

S. Pawnell announced that Bonnie Gagnon has resigned from the Budget Committee effective immediately and thanked her for 10 years of service.

C. Maynard made a motion to adjourn at 8:53 p.m.

B. Gagnon seconded the motion.

Motion carried.

Respectfully submitted,

Robin Willis
Administrative Clerk



Town of Middleton

182 Kings Highway, Middleton, New Hampshire 03887

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Old Town Hall
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Page 3
C Maynard

Cot C Beaulieu
R Beaulieu

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DRAFT: These minutes are strictly a draft copy and are awaiting amendment or approval at a subsequent, duly noticed public meeting. Amendments to these minutes will be noted in the minutes of said meeting. This draft is available for public review and the approved copy will be posted on the Town of Middleton website.

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Patti Sindorf (Vice Chair)
Kathleen Blaney (absent)
Bonnie Gagnon

Representatives
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Kristie
Beaulieu

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Yay - 2 No - 4 Abstain - 0

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B. Gagnon said we need an addition.

C. Maynard

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Yay - 6 No - 0 Abstain - 0

Warrant Article VII

Yay - 6 No - 0 Abstain - 0



Town of Middleton

182 Kings Highway, Middleton, New Hampshire 03887

Budget Committee

MEETING SIGN-IN

December January 20, 2025 6:30 PM

Old Town Hall
200 Kings Highway

Please Print Legibly

Name

Address

Phone/E-mail (optional)

Jonathan Suder

MIDDLETON SCHOOL DISTRICT WARRANT
2025
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Middleton School District, qualified to vote upon Middleton School District affairs:

First Session of Annual Meeting (Deliberative)

You are hereby notified to meet at the Middleton Elementary School, in Middleton, New Hampshire, on Saturday, the 8th day of February 2025, at 10:00 AM. This session shall consist of explanation, discussion, and debate of warrant articles II through V. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended; and (c) no warrant article shall be amended to eliminate the subject matter of the article.

Second Session of Annual Meeting (Voting by Official Ballot)

Voting on warrant articles I through VI shall be conducted by official ballot and will occur in conjunction with the town meeting to be held on Tuesday, the 11th day of March 2025. Voting shall take place at the following location and time:

TOWN	LOCATION	TIME
Middleton Voters	Old Town Hall	<u>7:00 AM – 7:00 PM</u>

ARTICLE I: To choose the following school district officers:

- | | |
|--------------------------------|-------------|
| a. 2- School Board Members | 3-year term |
| b. 1- School Board Member | 1-year term |
| c. 1 School District Moderator | 1-year term |
| d. 1 School District Clerk | 1-year term |
| e. 1 Treasurer | 1-year term |
| f. 1 Deputy Treasurer | 1-year term |

ARTICLE II: Shall the Middleton School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$5,???,???? Should this article be defeated, the default budget shall be \$5,599,854 which is the same as last year, with certain adjustments required by previous action of the Middleton School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. * NOTE: This warrant article (operating budget) does not include appropriations requested in ANY of the other warrant articles. (The Middleton School Board recommends \$5,????? by a vote ?-?-0. The Middleton Budget Committee recommends \$5,????? by a vote ?-?-0.) Estimated tax impact on \$5,????? is an increase of \$0.????/\$1,000 resulting in an estimated tax rate of ??.??.

The School Board recommends this article ?-?-0

The Budget Committee recommends this article ?-?-0

ARTICLE III: To see if the Middleton School District will vote to approve the cost items included in the collective bargaining agreement reached between the Middleton School Board and the Middleton Education Association which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Estimated Increase
2026	\$ 76,154
2027	\$ 50,308
2028	\$ 61,006

and further to raise and appropriate the sum of \$76,154 for the 2025-2026 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote) Estimated tax impact on \$??? Is an increase of \$??/\$1,000 resulting in an estimated tax rate of \$??.??.

The School Board recommends this article ?-?-?

The Budget Committee recommends this article ?-?-?

ARTICLE IV: Shall the Middleton School District, if Article III is defeated, authorize the governing body to call one special meeting, at its option, to address Article III cost items only? (Majority vote)

The School Board recommends this article ?-?-?

The Budget Committee recommends this article ?-?-?

ARTICLE V: To see if the Middleton School District will vote to raise and appropriate up to the sum of seventy-five thousand dollars (\$75,000) to be added to the Construction, Renovation, Repair Fund previously established. This sum to come from the June 30, 2025, fund balance available for transfer on July 1, 2025. No amount to be raised from taxation.

The School Board recommends this article ?-?-0

The Budget Committee recommends this article ?-?-0

ARTICLE VI: To see if the Middleton School District will vote to raise and appropriate up to the sum of five thousand dollars (\$5,000) to be added to the Bus Capital Reserve Fund previously established. This sum to come from the June 30, 2025, fund balance available for transfer on July 1, 2025. No amount to be raised from taxation.

The School Board recommends this article ?-?-0

The Budget Committee recommends this article ?-?-0

ARTICLE VII: To see if the Middleton School District will vote to raise and appropriate up to the sum of seven thousand dollars (\$7,000) to be added to the Special Education Trust Fund previously established. This sum to come from the June 30, 2025, fund balance available for transfer on July 1, 2025. No amount to be raised from taxation.

The School Board recommends this article ?-?-0

The Budget Committee recommends this article ?-?-0

ARTICLE VIII: Shall the Middleton School District vote to ratify and approve the Tuition Agreement between the Middleton School District and the Governor Wentworth Regional School District for the purpose of educating Middleton students in grades 7-12 for a ten (10) year period beginning on July 1, 2025 and ending on June 30, 2035? (Majority vote)

The School Board recommends this article ?-?-?

The Budget Committee recommends this article ?-?-?

ARTICLE IX: Shall the Middleton School District vote to ratify and approve the Agreement for Superintendent Services between the Middleton School District SAU #69 and Governor Wentworth Regional School District SAU #49 for the purpose of providing the superintendent services required by state law, regulation and district policy, for a ten (10) year period beginning on July 1, 2025 and ending on June 30, 2035? (Majority vote)

The School Board recommends this article ?-?-?

The Budget Committee recommends this article ?-?-?

ARTICLE X: To transact any other business that may legally come before said meeting.

GIVEN UNDER OUR HANDS AND SEALS THIS _____ DAY OF January 2025.

Middleton School Board

A TRUE COPY OF WARRANT - ATTEST

Middleton School Board

Middleton School District Clerk

MIDDLETON SCHOOL DISTRICT WARRANT
2025
THE STATE OF NEW HAMPSHIRE

ARTICLE ???: Shall the Middleton School District vote to raise and appropriate the sum of one hundred-two thousand, two hundred twenty dollars (\$102,220) for the purpose of hiring a full time Diagnostic Prescriptive Teacher to case manage Middleton School District eligible students in grade 6-12? (Majority vote)

The School Board recommends this article ?-?-?

The Budget Committee recommends this article ?-?-?

MSD DEFAULT BUDGET - For FY 2026

Expense Object		Budget 2025	Proposed 2026	Default 2026
100	Wages	1,268,319	1,546,433	1,448,479
211	Health/Life	393,475	585,602	558,057
212	Dental	16,984	22,940	21,340
214	Disability	2,101	2,378	2,101
220	Fica	97,026	118,302	110,809
230	NHRS	181,580	206,863	194,411
250	Unemployment	2,790	3,150	3,060
260	Workers Comp	4,428	4,618	4,448
Employee Expense Sub-Total		1,966,704	2,490,287	2,342,705
320	Contracted Services	413,310	518,304	536,212
322	Staff Development	10,750	10,750	10,750
329	Health Services	83,696	91,685	91,685
380	CPA Services	13,150	17,079	13,150
390	Legal Services	8,000	15,000	8,000
411	Water & Sewer	3,225	3,000	3,225
421	Rubbish Disposal	4,974	5,500	5,500
422	Snow Removal	8,500	10,970	10,970
430	Repairs & Maintenance	25,800	40,300	25,800
431	Building Service Agreements	11,750	19,000	19,000
442	Copying	5,000	8,800	8,800
443	Vehicle Lease	-	-	-
519	Contracted Transportation	1,000	1,000	1,000
520	Insurance	19,356	21,895	21,895
531	Telephone	11,500	14,200	14,200
532	Internet Access	10,386	15,480	15,480
534	Postage	1,500	1,700	1,500
550	Printing	2,000	2,000	2,000
561	Tuition	1,966,882	1,761,157	1,759,657
580	Travel	850	850	850
610	General Supplies	43,150	41,850	43,150
611	Testing Materials	13,525	13,525	13,525
622	Electricity	23,000	28,300	28,300
623	Bottled Gas	17,000	15,000	17,000
629	Transportation Fuel	18,000	18,300	18,000
640	Books & Other Printed Media	8,500	8,500	8,500
650	Computer Media Software	23,250	25,750	23,250
731	New Equipment	1,750	1,750	1,750
733	New Furniture	2,500	500	2,500
735	Replacement Equipment	3,000	3,000	3,000
737	Replacement Furniture	2,000	4,000	2,000
810	Dues and Fees	5,150	8,711	5,150
830	Interest	124,650	112,350	112,350
910	Principal	300,000	300,000	300,000
Other Expenses Sub-total		3,187,106	3,140,207	3,128,149
GENERAL FUND TOTALS		5,153,810	5,630,494	5,470,854
FEDERAL FUND		69,000	69,000	69,000
FOOD SERVICE FUND		60,000	60,000	60,000
GRAND TOTAL ALL FUNDS		5,282,810	5,759,492	5,599,854
			VARIANCE	(159,638)

Middleton School District

MIDDLETON

Fiscal Year: 2024-2025 To Date: 12/31/2024

- 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
01.69.2722.260.0.000.0000.00.00	WORKERS COMPENSATION	\$124.59	\$0.00	\$124.59	\$161.77	\$161.77	\$0.00	(\$37.18)	-26.84%
01.69.2722.310.0.000.0000.00.00	CONTRACTED SERVICES	\$15,658.00	\$0.00	\$15,658.00	\$0.00	\$0.00	\$15,658.00	\$15,658.00	100.00%
Func: SPECIAL EDUCATION TRANSPORTATION - 2722		\$34,239.96	\$0.00	\$34,239.96	\$9,245.59	\$9,245.59	\$24,994.37	\$13,433.02	\$11,561.35
01.69.2740.430.0.000.0000.00.00	REPAIRS & MAINTENANCE	\$18,000.00	\$0.00	\$18,000.00	\$15,138.71	\$15,138.71	\$2,861.28	\$3,242.47	(\$361.18)
Func: VEHICLE SERVICING - 2740		\$18,000.00	\$0.00	\$18,000.00	\$15,138.71	\$15,138.71	\$2,861.28	\$3,242.47	(\$381.18)
01.69.2820.310.0.000.0000.00.00	CONTRACTED SERVICES-TECHNOLOGY	\$15,000.00	\$0.00	\$15,000.00	\$6,381.00	\$6,381.00	\$8,619.00	\$8,619.00	\$0.00
INTERNET ACCESS		\$10,386.00	\$0.00	\$10,386.00	\$11,896.01	\$11,896.01	(\$1,510.01)	\$0.00	(\$1,510.01)
01.69.2820.735.0.000.0000.00.00	REPLACEMENT EQUIPMENT	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
Func: INFORMATION SERVICES - 2820		\$28,386.00	\$0.00	\$28,386.00	\$18,277.01	\$18,277.01	\$10,108.99	\$8,619.00	\$1,489.99
01.69.5110.610.0.000.0000.00.00	REDEMPTION OF PRINCIPAL	\$300,000.00	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00
Func: PRINCIPAL - 5110		\$300,000.00	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00
01.69.5120.830.0.000.0000.00.00	INTEREST	\$124,650.00	\$0.00	\$124,650.00	\$66,150.00	\$66,150.00	\$58,500.00	\$0.00	\$58,500.00
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
Grand Total:		\$5,153,812.34	\$0.00	\$5,153,812.34	\$1,669,842.96	\$1,669,842.96	\$3,483,969.38	\$1,383,651.33	\$2,100,318.05

End of Report

Middleton School District
December 2024 Federal

Account	Project	Description	Budget	YTD Transactions	Encumbrance	Budget Balance
2.00.1.1200.220.0.000.50529.00.00	50529	#50529-FICA- IDEA, MSD	\$1,261.08	\$0.00	\$0.00	\$1,261.08
2.00.1.1200.250.0.000.50529.00.00	50529	#50529-U/C- IDEA, MSD	\$90.00	\$0.00	\$0.00	\$90.00
2.00.1.1200.260.0.000.50529.00.00	50529	#50529-W/C- IDEA, MSD	\$131.88	\$0.00	\$0.00	\$131.88
	50529 Total		\$18,482.96	\$0.00	\$0.00	\$18,482.96
2.00.1.1100.100.0.000.50665.00.00	50665	#50665-WAGES-TITLE 1A, MSD	\$16,700.00	\$0.00	\$0.00	\$16,700.00
2.00.1.1100.220.0.000.50665.00.00	50665	#50665-FICA-TITLE 1A, MSD	\$1,277.55	\$0.00	\$0.00	\$1,277.55
2.00.1.1100.230.0.000.50665.00.00	50665	#50665-NHRS-TITLE 1A, MSD	\$3,279.88	\$0.00	\$0.00	\$3,279.88
2.00.1.1100.580.0.000.50665.00.00	50665	#50665-TRAVEL-TITLE 1A, MSD	\$150.00	\$0.00	\$0.00	\$150.00
2.00.1.1100.610.0.000.50665.00.00	50665	#50665-SUPPLIES-TITLE 1A, MSD	\$1,400.00	\$0.00	\$0.00	\$1,400.00
2.00.2.721.580.0.000.50665.00.00	50665	#50665-STUDENT TRAVEL-TITLE 1A, MSD	\$28,500.00	\$4,157.25	\$6,784.00	\$17,558.75
	50665 Total		\$51,307.43	\$4,157.25	\$6,784.00	\$40,366.18
	Grand Total		\$523,028.60	\$311,563.95	\$23,482.49	\$187,782.16