



# Town of Middleton

182 Kings Highway, Middleton, New Hampshire 03887

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

**December 15, 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/@townofmiddleton9741/streams> for a limited time for reference purposes.

### **Attachments**

- Sign in Sheet
- Town Budget vs Actual Ten Months Ending
- BOS answers to questions from last meeting

### **Committee Members**

<b>Budget Committee</b>	<b>Representatives</b>
Patti Sindorf (Chair)	Bonnie Gagnon, BOS Rep
Danielle Snow-LeClair (Vice Chair)	Christine Maynard, SLVD Rep
Sierra Pawnell	Nicole Huntress, School Rep (absent)
Tracy Hayes	Heather Crémien, School Rep (absent)

### **Call to Order**

**P. Sindorf** called the Budget Committee Meeting to order at 6:31 p.m.

### **Pledge of Allegiance**

Recently elected member Tracy Hayes needs to go to the Town Clerk's office and sign the Oath of Office.

### **Approval of Minutes**

**S. Pawnell** made a motion to approve the minutes of the November 17, 2025 meeting.

**C. Maynard** seconded the motion

Motion carried.

### **School Budget Review**

**B. Gagnon** questioned the school's student count numbers because they don't match on the Middleton School District FY'27 report they were given.



**C. Maynard** said she wants more specific information about some of the numbers on the report. She said the way it's presented isn't clear and is misleading. She said they were originally told the contract they discussed included insurance and benefits and later found out it did not. She also said she was disappointed it's getting close to the time final budget decisions need to be made and no one from the School Board is at this meeting to answer their questions.

**B. Gagon** said, unfortunately, as in prior years, they will have to make decisions based on the information they have.

**S. Pawnell** said the school is not sending the budget reports they are supposed to be sending to the committee.

**C. Maynard** asked if they could get a list of questions and answers from the last few meetings. She said she is concerned that the school is asking for more money and the students are not benefiting.

**T. Hayes** asked if there are any other options for Budget Driver #3 Tuition - Other LEAs. She questioned why this is considered a budget driver if it includes costs that were incurred last year and are not recently added financial needs.

**P. Sindorf** said much of these costs are driven by legislation. Other towns are being affected also.

There was frustration expressed because the committee is getting inconsistent information about where special education costs were accounted for last year.

**D. Saliga** (resident) said there was quite a bit of money set aside in last year's budget as a cushion for special education.

**C. Maynard** asked if the child getting a 2 to 1 ratio for Behavioral Technician support is still in the school or getting tuitioned out.

There were questions about a previously existing \$400,000 surplus.

**C. Maynard** said she would check with.

**C. Maynard** said J. Kalar, who is the Chair of the Board of Trustees for the Trust Fund, told her there is \$375,434.83 in the School Trust Fund. It can only be used for private education, not special education.

### ***Town Budget Review***

**B. Gagon** reviewed the BOS answers to Budget questions from the last meeting.

**S. Pawnell** asked for clarification on the meaning of "OT" for the Treasurer.

There was discussion about T. Canfield's (Treasurer/Police Secretary) good work on the telephone system.

There was discussion about legal costs associated with the pending Middleton Workforce Housing case.



There was discussion about police vehicles. **S. Pownell** suggested the Town look into using an online auction site that is available specifically for Municipalities to buy, sell and trade equipment.

There was discussion about renovations completed and in process at the Municipal building. The new Tax Collector and Deputy Tax Collector have been painting and putting in new flooring.

The ammunition line was discussed. **D.Snow-LeClair** mentioned a gun safety class in Wakefield she took recently.

There was discussion about laws concerning hours work for positions receiving a stipend.

There was discussion about bulk and trash pick-up and possibly converting to a bin system sometime in the future.

### ***Budget Timeline***

The committee reviewed deadlines for upcoming hearings that are required before the final budgets are voted on.

There was concern that deadlines will not be met by the school, which will affect the decision-making ability of the Budget Committee.

**P. Sindorf** reported on guidance she received from Cornerstone Action, an advocacy group, pertaining to next steps.

A schedule for Town Department Heads to present their proposed budgets to the committee was created. The meeting will be held on December 29, 2025 starting at 5:00 p.m. at the Old Town Hall.

**A meeting with the School Board Representatives was scheduled for January 12, 2026 at 6:30 p.m. at Middleton Elementary School.**

### ***Adjournment***

**B. Gagnon made a motion** to adjourn the meeting at 8:31 p.m.

**S. Pownell seconded the motion.**

**Motion carried.**

**The next regular meeting** is scheduled for Monday, January 19, 2026 at the Old Town Hall.

Respectfully submitted,

Robin Willis  
Administrative Clerk









# Town of Middleton

X

182 Kings Highway, Middleton, New Hampshire 03887

## BUDGET COMMITTEE

*attach to  
12/15/25  
minutes  
when  
approved*

### AGENDA

Regular Meeting

Monday, December 15, 2025 6:30 PM

MIDDLETON OLD TOWN HALL

200 KINGS HIGHWAY

1. Call to Order
2. Pledge Allegiance
3. Roll Call by the Chair
4. NHMA Resource Guide (copy to Tracy)
5. Review of Minutes
  - a) November 17, 2025
6. School Budget Review
7. Town Budget Review
8. Budget Timeline
9. Schedule Meeting with Department Heads
10. Next Regular Meeting – Monday, January 19, 2026
11. Call for Adjournment



BUDGET vs ACTUAL STATEMENT  
For the Twelve Months Ending December 31, 2025

	Year to Date		Year to Date		Remaining		Percent Expended
	Budget	Actual	Budget	Actual	Budget	Budget	
Expenses							
4130-01-exc	13,044.95	10,794.38	2,250.57			82.75	
4130-05-exc	59,800.00	57,500.01	2,299.99			96.15	
4130-06-exc	26,208.00	25,686.46	521.54			98.01	
4130-10-exc	16,185.60	15,522.43	663.17			95.90	
4130-15-exc	3,500.00	2,986.71	513.29			85.33	
4130-20-exc	6,750.00	5,711.30	1,038.70			84.61	
4130-21-exc	400.00	265.00	135.00			66.25	
4130-25-exc	200.00	50.68	149.32			25.34	
4130-30	1,000.00	1,960.00	(960.00)			196.00	
4130-35-exc	400.00	156.67	243.33			39.17	
4130-40-exc	1.00	0.00	1.00			0.00	
4130-45-exc	750.00	282.09	467.91			37.61	
4130-60-exc	1.00	0.00	1.00			0.00	
4130-65-exc	2,748.00	2,559.96	188.04			93.16	
4130-66-exc	1,908.96	1,749.88	159.08			91.67	
4130-70-exc	31,335.00	34,481.93	(3,146.93)			110.04	
4130-76-exc	300.00	168.45	131.55			56.15	
4130-78-exc	1.00	4,267.80	(4,266.80)			426,780.00	
4140-23	200.00	0.00	200.00			0.00	
4140-25-clk	300.00	300.00	0.00			100.00	
4140-30-clk	1,275.00	1,050.00	225.00			82.35	
4140-35-clk	200.00	100.00	100.00			50.00	
4140-40-clk	4,260.00	3,632.00	628.00			85.26	
4140-45-clk	250.00	178.63	71.37			71.45	
4140-47-CLK	1,500.00	1,100.00	400.00			73.33	
4140-50-col	200.00	139.95	60.05			69.98	
4140-60-col	3,750.00	3,750.00	0.00			100.00	
4140-80	750.00	1,099.60	(349.60)			146.61	
4149-55-col	1,250.00	0.00	1,250.00			0.00	
4149-56-col	350.00	292.64	57.36			83.61	

	Year to Date	Year to Date	Year to Date	Year to Date	Remaining	Percent
	Budget	Actual	Budget	Actual	Budget	Expended
Audit	20,000.00	20,944.30			(944.30)	104.72
Tax Collector Salary	29,052.18	27,934.03			1,118.15	96.15
Deputy Tax Collector	14,744.82	6,494.05			8,250.77	44.04
Association Dues	90.00	60.00			30.00	66.67
Recordings at Registry	400.00	251.24			148.76	62.81
Computer/Software	2,628.00	2,935.60			(307.60)	111.70
Mileage Treasurer	2,000.00	1,026.64			973.36	51.33
Treasurer	10,400.00	11,972.39			(1,572.39)	115.12
Deputy Treasurer	1,000.00	0.00			1,000.00	0.00
Assessor	24,204.00	21,961.00			2,243.00	90.73
Tax Map Update	2,200.00	1,100.00			1,100.00	50.00
Assessing Software Support	1,912.00	0.00			1,912.00	0.00
Assessing Dues/Workshop Dues	500.00	300.00			200.00	60.00
Town Atty	20,000.00	10,148.86			9,851.14	50.74
Health Ins	103,891.25	77,969.18			25,922.07	75.05
Dental Ins	4,733.87	3,494.39			1,239.48	73.82
Longevity	3,000.00	3,000.00			0.00	100.00
Pol Ret	71,610.71	41,516.48			30,094.23	57.98
Empleer 401K	13,000.00	9,893.93			3,106.07	76.11
Work Comp	84,757.00	84,757.00			0.00	100.00
Unemploy Comp	500.00	500.00			0.00	100.00
Straf Reg Plan	5,275.00	2,457.41			2,817.59	46.59
Newspaper Ads	1.00	0.00			1.00	0.00
Workshops	450.00	25.00			425.00	5.56
Reference Material	300.00	0.00			300.00	0.00
Legal	7,500.00	271.26			7,228.74	3.62
Newspaper Notice	750.00	0.00			750.00	0.00
Workshops	300.00	115.00			185.00	38.33
ZBA Legal	3,000.00	16,560.15			(13,560.15)	552.01
Reference Material	300.00	0.00			300.00	0.00
Office Supplies	1.00	0.00			1.00	0.00
Electric/Salt Shed	300.00	354.95			(54.95)	118.32
Electric/T Hall	2,350.00	3,064.98			(714.98)	130.42
Electric/Hwy	1,900.00	1,407.08			492.92	74.06
Electric/Fire Dept	2,350.00	3,064.91			(714.91)	130.42
Electric/Mun Bld	7,250.00	6,029.93			1,220.07	83.17
Cleaning	2,600.00	2,977.84			(377.84)	114.53

	Year to Date		Year to Date		Remaining		Percent Expended
	Budget	Actual	Budget	Actual	Budget	Actual	
4194-20-gov	750.00	0.00	750.00	0.00	750.00	0.00	0.00
4194-25-gov	200.00	0.00	200.00	0.00	200.00	0.00	0.00
4194-30-gov	200.00	0.00	200.00	0.00	200.00	0.00	0.00
4194-40-gov	2,000.00	3,470.44	(1,470.44)				173.52
4194-41-gov	4,000.00	2,472.55	1,527.45				61.81
4194-42-gov	1,400.00	0.00	1,400.00				0.00
4194-43-gov	1,400.00	0.00	1,400.00				0.00
4194-45-gov	250.00	150.24	99.76				60.10
4194-46-gov	1,000.00	524.04	475.96				52.40
4194-47-gov	1,000.00	445.00	555.00				44.50
4194-49-gov	2,678.00	2,945.10	(267.10)				109.97
4194-50	2,060.19	1,997.15	63.04				96.94
4194-51-gov	2,000.00	1,403.05	596.95				70.15
4194-52-gov	3,300.00	3,123.91	176.09				94.66
4194-53-gov	3,400.00	2,811.97	588.03				82.71
4194-54-gov	3,000.00	2,032.05	967.95				67.74
4196-10-ims	63,362.00	63,362.00	0.00				100.00
4210-10-pol	98,800.00	99,716.58	(916.58)				100.93
4210-12-pol	117,000.00	38,970.00	78,030.00				33.31
4210-15-pol	16,995.00	12,296.50	4,698.50				72.35
4210-20-pol	26,269.00	1,551.75	24,717.25				5.91
4210-22-pol	13,790.00	0.00	13,790.00				0.00
4210-25-pol	16,640.00	15,974.01	665.99				96.00
4210-35-pol	600.00	600.00	0.00				100.00
4210-36-pol	1,300.00	1,175.00	125.00				90.38
4210-41-pol	3,000.00	2,000.00	1,000.00				66.67
4210-45-pol	1,500.00	1,220.84	279.16				81.39
4210-50-pol	2,500.00	6,216.64	(3,716.64)				248.67
4210-52	250.00	35,072.00	(34,822.00)				14,028.80
4210-55-pol	3,000.00	6,982.18	(3,982.18)				232.74
4210-60-pol	9,000.00	3,715.85	5,284.15				41.29
4210-65-pol	5,000.00	32,154.13	(27,154.13)				643.08
4210-66-pol	250.00	0.00	250.00				0.00
4210-70-pol	1,980.00	1,814.12	165.88				91.62
4210-76-pol	850.00	517.73	332.27				60.91
4210-91	1,200.00	1,691.22	(491.22)				140.94
4210-92	1,000.00	2,149.97	(1,149.97)				215.00

	Year to Date	Year to Date	Year to Date	Remaining	Percent
	Budget	Actual	Budget	Budget	Expended
4210-93	0.00	446.99	(446.99)	0.00	0.00
4215-01-med	6,000.00	4,774.93	1,225.07	79.58	79.58
4215-02-med	2,000.00	0.00	2,000.00	0.00	0.00
4215-03-EMS	1,500.00	620.00	880.00	41.33	41.33
4215-04-EMS	9,000.00	3,361.95	5,638.05	37.36	37.36
4215-05	2,000.00	1,163.55	836.45	58.18	58.18
4215-06	500.00	872.20	(372.20)	174.44	174.44
4215-07-EMS	70,000.00	86,327.02	(16,327.02)	123.32	123.32
4220-01-fir	23,690.00	27,972.48	(4,282.48)	118.08	118.08
4220-02	1.00	0.00	1.00	0.00	0.00
4220-03	28,000.00	26,923.25	1,076.75	96.15	96.15
4220-04-fir	250.00	293.14	(43.14)	117.26	117.26
4220-05-fir	600.00	450.00	150.00	75.00	75.00
4220-08-fir	3,000.00	818.48	2,181.52	27.28	27.28
4220-10-fir	5,500.00	5,897.13	(397.13)	107.22	107.22
4220-12-fir	1,000.00	1,563.14	(563.14)	156.31	156.31
4220-13-fir	1,200.00	1,331.41	(131.41)	110.95	110.95
4220-14-fir	500.00	374.29	125.71	74.86	74.86
4220-17-fir	1.00	0.00	1.00	0.00	0.00
4220-23	4,500.00	5,367.39	(867.39)	119.28	119.28
4220-24	6,000.00	4,298.16	1,701.84	71.64	71.64
4220-25	500.00	0.00	500.00	0.00	0.00
4220-26	6,000.00	3,121.19	2,878.81	52.02	52.02
4240-01	5,941.04	6,188.50	(247.46)	104.17	104.17
4240-02	75.00	0.00	75.00	0.00	0.00
4240-03	200.00	70.00	130.00	35.00	35.00
4240-04	250.00	0.00	250.00	0.00	0.00
4240-06	450.00	50.00	400.00	11.11	11.11
4240-07	2,678.00	2,575.00	103.00	96.15	96.15
4240-09	600.00	550.00	50.00	91.67	91.67
4240-11	0.00	1,233.00	(1,233.00)	0.00	0.00
4290-02	500.00	0.00	500.00	0.00	0.00
4299-91	6,000.00	5,984.32	15.68	99.74	99.74
4311-01-hwy	78,778.52	75,741.74	3,036.78	96.15	96.15
4311-02-hwy	114,597.80	82,414.25	32,183.55	71.92	71.92
4311-04-hwy	35,009.70	25,197.92	9,811.78	71.97	71.97
4311-06-hwy	300.00	145.84	154.16	48.61	48.61

	Year to Date	Year to Date	Remaining	Percent
	Budget	Actual	Budget	Expended
4311-07-hwy	Gas	3,000.00	2,282.08	76.07
4311-08-hwy	Highway Diesel	18,000.00	10,292.60	57.18
4311-09-hwy	Vehicle Repairs	20,000.00	25,477.32	127.39
4311-11-hwy	Vehicle Equip Supplies	5,000.00	2,696.46	53.93
4311-12-hwy	Hot Top/Cold Patch	1,500.00	2,037.38	135.83
4311-13-hwy	Culverts	3,000.00	0.00	0.00
4311-15-hwy	Salt	41,000.00	33,280.09	81.17
4311-17-HWY	Office Supplies	100.00	0.00	0.00
4311-19-hwy	Rental of Equip	7,000.00	7,000.00	100.00
4311-20-hwy	Plow Edges	5,000.00	1,607.45	32.15
4311-21-hwy	Signs	1,200.00	1,583.42	131.95
4311-22-hwy	Shop Supplies	1,800.00	1,803.40	100.19
4311-28-hwy	Uniforms	1,800.00	1,200.00	66.67
4311-32-hwy	Hwy Seasonal	15,000.00	8,009.50	53.40
4311-34-hwy	Highway Tree Pruning	9,000.00	8,848.53	98.32
4311-35-hwy	Safety Equipment	1,000.00	1,450.80	145.08
4311-36-hwy	Calcium Chloride	4,000.00	0.00	0.00
4311-37-hwy	Drug Testing	500.00	666.00	133.20
4316-01	Street Lighting	2,400.00	2,068.90	86.20
4319-02	School Diesel	15,500.00	11,687.10	75.40
4319-03	School Gasoline	2,800.00	6,317.91	225.64
4323-01	Tonnage	194,400.00	202,980.89	104.41
4323-02	Metal Pickup/ Electronics	0.00	901.21	0.00
4323-03	Hazard Waste	2,000.00	620.37	31.02
4323-04	Re-cycle	500.00	609.61	121.92
4414-01	AC Salary	1.00	0.00	0.00
4414-02	Cocheco Valley Dues/ Equipment	500.00	0.00	0.00
4414-04	AC Uniform	1.00	0.00	0.00
4414-05	Training	1.00	0.00	0.00
4414-06	AC Misc	1.00	0.00	0.00
4414-07	AC Cell Phone	1.00	0.00	0.00
4414-08	AC Vehicle	1.00	0.00	0.00
4415-01	VNA	1,000.00	1,000.00	100.00
4415-03	Community Action	1,000.00	1,000.00	100.00
4415-04	Greater Wakefield Resource	500.00	0.00	0.00
4415-05	Middleton Recreation	3,500.00	3,500.00	100.00
4415-10	American Red Cross	500.00	500.00	100.00

	Year to Date	Year to Date	Year to Date	Remaining	Percent
	Budget	Actual	Budget	Budget	Expended
4415-14	1,000.00	1,000.00	0.00	100.00	100.00
4415-15	500.00	500.00	0.00	100.00	100.00
4444-01	3,500.00	2,859.88	640.12	81.71	81.71
4444-02	1,500.00	309.00	1,191.00	20.60	20.60
4444-03	100.00	0.00	100.00	0.00	0.00
4444-04	4,659.72	4,853.53	(193.81)	104.16	104.16
4444-05	480.00	248.76	231.24	51.83	51.83
4444-06	1.00	0.00	1.00	0.00	0.00
4460-00	0.00	3,560.00	(3,560.00)	0.00	0.00
4520-03	1,200.00	1,374.95	(174.95)	114.58	114.58
4583-01	600.00	334.04	265.96	55.67	55.67
4619-01-cc	500.00	425.00	75.00	85.00	85.00
4619-02	100.00	60.00	40.00	60.00	60.00
4619-03	100.00	0.00	100.00	0.00	0.00
4619-04	400.00	0.00	400.00	0.00	0.00
4619-05	1.00	0.00	1.00	0.00	0.00
6010-00	31,000.00	32,340.47	(1,340.47)	104.32	104.32
6015-00	10,000.00	9,831.48	168.52	98.31	98.31
6120-00	0.00	118.42	(118.42)	0.00	0.00
6120-01	0.00	5,288.20	(5,288.20)	0.00	0.00
Total Expenses	1,872,263.31	1,665,582.21	206,681.10	88.96	88.96
Net Income	(\$ 1,872,263.31)	(1,665,582.21)	(206,681.10)	88.96	88.96

December 2025

BOS answers to Budget questions:

4150-90 – Treasurer line will be over because she had to work OT to catch up when she first started and she also was helping the BOS secretary.

We can pull from the deputy treasurer line and the milage lines to help with the overage.

How much is health insurance going up? 9.2%.

4220-23 – FD uniforms are over budget, why? Because we have had a lot of new members join this year.

How often do we bill the school for gas? Readings are done monthly but the school is billed quarterly. (The budget is updated to the end of October, November has not been added yet on this budget.)

4444-05 – Welfare cell line hadn't been used. She has spent \$248., from this budget so far. This is billed depending on when she needs to add more minutes to the phone.



BUDGET vs ACTUAL STATEMENT  
For the Twelve Months Ending December 31, 2025

	Year to Date		Remaining Budget	Percent Expended
	Budget	Actual		
<b>Expenses</b>				
4152-10-ass	\$ 24,204.00	21,961.00	2,243.00	90.73
4152-15-ass	2,200.00	1,100.00	1,100.00	50.00
4152-16ass	1,912.00	0.00	1,912.00	0.00
4152-17ass	500.00	300.00	200.00	60.00
<b>Total Expenses</b>	<b>28,816.00</b>	<b>23,361.00</b>	<b>5,455.00</b>	<b>81.07</b>
<b>Net Income</b>	<b>\$ (28,816.00)</b>	<b>(23,361.00)</b>	<b>(5,455.00)</b>	<b>81.07</b>



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**Student First Act**

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**Patti Sindorf** <sindorfam5@gmail.com>  
Draft

Mon, Dec 15, 2025 at 4:36 PM

**2024 New Hampshire Revised Statutes****Title XV - Education****Chapter 189 - School Boards, Superintendents, Teachers, and Truant Officers; School Census****Section 189:77 - Civil Remedies****Section 189:76 - Mandatory Report to Voters.**

[RSA 189:76 effective July 1, 2025.]

**189:76 Mandatory Report to Voters. –**

- I. Before any meeting at which any school district adopts a school budget, whether or not the district has adopted the provisions of RSA 194-C:9-b, a mandatory report to voters must be posted in at least 3 appropriate places, 2 of which must be places of business or other public locations, and one of which shall be the local newspaper or, if a local newspaper is not available, the district's website. The report must be posted at least 7 days, excluding Sundays and legal holidays, prior to the meeting.
- II. The report shall display the name of the school district, be prominently titled "Mandatory Report to Voters on School Expenses," and shall contain 3 line graphs and one table. When posted in public locations, the report shall be displayed on 2 pages which are each 18 inches wide and 24 inches tall.
- III. The first line graph shall be titled "Average Cost Per Pupil" and shall display the district's annual cost-per-pupil over the previous 10 years. The second line graph shall be titled "Average Teacher Salary" and shall display the district's yearly average teacher salary over the previous 10 years. A good faith effort shall be made to adjust each annual statistic for inflation using the U.S. Bureau of Labor Statistics Inflation Calculator or an equivalent resource. Each yearly statistic shall be clearly labeled. In each graph, the upper and lower boundaries of the y-axis must be capped at the nearest thousand dollars.
- IV. The third line graph shall be titled "Administrator Salaries" and shall display annual totals of all salaries paid to administrators employed or contracted by the district and corresponding school administrative unit over the previous 10 years. Administrators serving multiple districts may have annotation showing how their salary is apportioned among the multiple districts. A good faith effort shall be made to adjust each annual statistic for inflation using the U.S. Bureau of Labor Statistics Inflation Calculator or an equivalent resource. Each yearly total shall be clearly labeled. The upper and lower boundaries of the y-axis must be capped at the nearest hundred thousand dollars.
- V. The table shall be titled "Top Administrator Salaries" and shall list the titles and current salaries of the 4 highest-paid administrators employed or contracted by the district or corresponding school administrative unit. If less than 4 administrators are so employed, all administrators shall be so listed.
- VI. Other than the name and logo of the district and corresponding school administrative unit, the mandatory report to voters shall not contain additional commentary or other text not described in this subdivision. Additional information may be posted on separate pages together with or alongside the mandatory report to voters.

**189:77 Civil Remedies. –**

- I. Any taxpayer in the taxing district who is aggrieved by a violation of this chapter may petition the superior court for declaratory and equitable relief.
- II. The superior court may order declaratory, injunctive, or other equitable relief.
- III. Any taxpayer who prevails on any claim brought pursuant to this subsection shall be entitled to an award of reasonable attorney's fees.



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(no subject)

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Patti Sindorf <sindorfam5@gmail.com>  
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Mon, Dec 15, 2025 at 4:43 PM

**Cornerstone Action**

12:44 PM

Hi Patti,

(3 hours  
ago)

Thanks for reaching out and engaging on this issue!

The current law states: **"Before any meeting at which any school district adopts a school budget**, whether or not the district has adopted the provisions of RSA 194-C:9-b, **a mandatory report to voters must be posted** in at least 3 appropriate places, 2 of which must be places of business or other public locations, and one of which shall be the local newspaper or, if a local newspaper is not available, the district's website. **The report must be posted at least 7 days, excluding Sundays and legal holidays, prior to the meeting."**

To answer your question, you should see these charts and graphs posted 7 days prior **to when the school board votes to adopt the 2026/27 budget**. If they have not posted the charts, you can tell the school they must postpone the vote to comply with the law, or you can sue. If you succeed in getting the school to post the charts, please photograph the charts for us to ensure compliance. These charts must be posted both physically and online. Descriptions of what these charts should look like can be found here.

Please don't hesitate to reach out with any further questions! Again, thank you for being aware of and active on this issue!

Best,

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Additional Information about this G/L line (Tuition - Other LEAs):  
Currently, there are eight (8) middle school students from the Middleton School District that are attending GWRSD Kingswood Regional Middle School. Their special education costs are in addition to the tuition agreement. Currently GWRSD is subsidizing these special education costs. These services not only include specially designed instruction but also related services in addition to additional paraprofessional support. Due to excess costs, in the future, the Middleton School District should be billed the cost for these additional special education services.

Currently, there are (15) high school students from the Middleton School District that are attending GWRSD's Kingswood Regional High School. Their special education costs are in addition to the tuition agreement. Currently, GWRSD is subsidizing these special education costs. These services not only include specially designed instruction but also related services as well as paraprofessional support if applicable. Due to these excess costs, the Middleton School District should be billed the cost for these additional special education services.

Actual current costs for special education and / related services in grades 7-12 = \$231,352.50\* This includes:  
- Cost for specially designed instruction by a certified educator at either the middle school or high school using a per diem hourly rate of \$75.00/hour = \$202,500  
- Cost for related services per hourly rate (i.e. speech, OT, PT, counseling, consults) = \$28,852.50

FY'27 Original Justification that was already cut:  
Elementary = \$172,800  
Middle = \$146,540 (\$96,540(from above) + \$50,000)  
High: \$50,000

Total = 369,000 (this is what the special education district proposed initially to the Superintendent and BA)

\*DPT for grades 7-12. Potential Warrant Article: If a DPT was hired to help case manage special education services, conduct evaluations, and provide instruction, this would help offset the anticipated expenditures in this line, specific to specially designed instruction. The cost for related services for 7-12 would still need to be considered. The proposed amount on the G/L line presented to the school board reflects that consideration.

**Budget Driver # 4:**

**Tuition Private:**

01.69.1200.563.0.000.00000.00.00

**\$303,000**

Middleton School District has three students that attend school outside of the Middleton School District (and GWRSD).

The Middleton School District uses the NHED Private Provider Approved Rates which typically increase

at Middleton Elementary School only including:

Straford Learning Center - Professional Pupil Services for Middleton Elementary School **ONLY**:  
School Psychologists - approx. 40 days / school year = \$26,500  
Occupational Therapists - approx. 74 days / school year = \$45,150  
Speech / Language Pathologists - approx. 148 days/ school year = 100,800  
Physical Therapists - approx. 55 hours @ 107/ hour = \$5,900  
Estimated Total \$178,350

Other Professional Services for Middleton Elementary School include:  
Board Certified Behavioral Analysis. Current contract for this professional service with Applied ABC for Middleton Elementary School student **ONLY**:

- School year BCBA: \$150 per hour. This student requires 21 hours per week \$113,400  
- School year BCBA: \$150/ hour for 50 hours over the summer 7,500  
Additional Services Cost = \$120,900  
Total = \$299,250

This line item does not include professional pupil services for grades 7-12.

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**Budget Driver # 3**  
**Tuition - Other LEAs**  
01.69.1200.561.0.000.000000.00.00  
**\$270,840**

Special Education Tuition for Middleton programming needs.  
Current Special Education Needs in October 2025 that are anticipated to continue into the next school year, broken up into 3 different levels; elementary, middle, and high.

**MES** - there is one student with a significant individualized program that includes trained Behavioral Technician support via a 2:1 ratio as well as BCBA support. (The BCBA contracted services for this student are accounted for in the G/L line of professional pupil services, not tuition).

The Behavior Technician costs are \$80/hour.  
(\$80/ hour x 30 instructional hours) x 2 for 36 weeks of school = 2,160 hours = \$172,800

**KRMS**: there will be one student with a significant individualized program that includes a trained BT support and additional BCBA support.

Behavior Tech costs are 80/ hour and BCBA support is 150/hour  
BT: 33 hours per week x 36 weeks = 1,188 hours x 80 = \$95,040  
BCBA: 10 hours/year = \$1,500  
Total = \$96,540

**Total: 269,340**

Middleton Elementary School: 33 special education eligible students /154 enrolled students = 21%  
KRMMS (Middleton students): 8 special education eligible students /31 enrolled students = 25%  
KRHS (Middleton students): 15 special education eligible students /58 enrolled students = 25%

**Patterns and Trends that impact the district wide Special Education Budget:**

-The nature and severity of educational needs that we see are becoming more complex which require specialized care, programming, and attention.  
-The percentage of Middleton students eligible for special education services attending KRMMS and KRHS that require special education and related services exceeds the state of NH average. Currently, GWRSD supports the entire special education process for Middleton students in grades 7-12 including case management, specially designed instruction, evaluations, and related service delivery and/or consultation. GWRSD contracts out for these services including school psychologists, physical therapy, speech therapy, and Board Certified Behavioral Analyst (BCBA) support. Additionally, Middleton students in grades 7-12 who require paraprofessional support within their IEP, GWRSD covers this cost through hiring. These costs are additional special education expenditures for the Middleton School District. This trend is unsustainable.

**Budget Drivers (4)**

**Budget Driver #1:**

**Contracted Services:**  
01.69.1200.310.0.000.00000.00.00  
**\$19,439.39**

Over the years, this G/L line has been used to pay for contracted services outside of the Middleton School District school employees.

- We have several students that require additional services PK -12th grade. Which includes but is not limited to:
- Tutoring by outside agency
  - Specialized contract services
  - ESY contracted services

Justification: Actual expenditures during 24-25 were \$18,513.71. Plus 5% increase =

Total \$19,439.40

Current: Kaitlyn Davis  
 Current: Jennifer Larson  
 .5 PK Teacher (open)

**Paraprofessionals @ Middleton Elementary School**

- 6 Paraprofessionals supporting 33 students at Middleton Elementary School
- Para 1: 29 hours supports (2) 4th graders and (4) 6th graders;
- Para 2: 29 hours supports (1) 1st grader;
- Para 3: 29 hours supports (4) 5th graders;
- Para 4: 29 hours supports (2) 4th graders and (4) 1st graders;
- Para 5: 29 hours supports (5) 3rd grade students and (3) 2nd grade students;
- Para 6: 29 hours supports (6) 3rd grade students and (3) 1st grade students

1 Paraprofessional funded via IDEA Grant funds @ Middleton Elementary School  
 -Currently supporting PK and K students

4 out of 6 Middleton KRMS students have a part time para. Currently, the Middleton School District does not include this support in their budget.

3 out of 15 Middleton KRHS students have a part time para. Currently, the Middleton School District does not include this support in their budget.

**Quick Facts about Special Education within the Middleton School District**

*\* As of 10.01.25*

Middleton Elementary School currently provides special education to 56 eligible students. This is approximately 23% of our total student enrollment (243 students). This percentage is higher than the NH State average of 20% of the total public school enrollment.

NH Total Public School Enrollment	160,323	Middleton School District	243
NH State Students with Disabilities (IDEA)	32,324	Middleton students with disabilities (IDEA)	56