



Town of Middleton

182 Kings Highway, Middleton, New Hampshire 03887

Budget Committee Public Meeting & Public Hearing

Middleton Elementary School
116 Kings Highway, Middleton, NH 03887

January 12, 2026 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
- Middleton School District Proposed Budget FY 2027
- Middleton School District Warrant 2026

Committee Members

| Budget Committee | Representatives |
|------------------------------------|-----------------------------|
| Patti Sindorf (Chair) | Bonnie Gagnon, BOS Rep |
| Danielle Snow-LeClair (Vice Chair) | Christine Maynard, SLVD Rep |
| Sierra Pawnell | Heather Cremmen, School Rep |
| Tracy Hayes | |

Call to Order

P. Sindorf opened the Public Hearing for the School Budget Review at 6:34 p.m.

Pledge of Allegiance

School Budget Review

R. Tufts-Keegan (resident) provided tuition statistics for some area private schools from first to eight grade.

H. Cremmen said private schools have donors and get more funding than public schools. This offsets the cost of tuition. She also provided some statistics. She said the tuition cost for the elementary school was \$17,752 and for high school it was \$25,421.

B. Gagnon asked how \$19,699 was derived.

H. Cremmen read the formula it's based on.

R. Tufts-Keegan said she was under the impression there are federal reimbursements available the school is not taking advantage of.

There was discussion about the cost per student compared to the level of education provided.

C. Maynard said more money continues to be spent, but the students are not getting improved services or help and there is no plan to address this.

There was discussion about the costs related to special education, which is the largest percentage of the increases.

H. Cremmen said the budget must be based on current spending and that may or may not be what is needed in the future.

There was discussion about whether special education costs should have been more accurately predicted.

H. Cremmen said the role of the Budget Committee is to review the budget, not control it, and they are getting off track.

S. Pawnell said the Budget Committee does have the authority to change the School Board's proposed numbers; it's the Budget Committee's budget that gets presented to the taxpayers.

There was discussion about the School Board's accountability to the Town for understanding and approving the dollars the SAU suggests be allocated and spent.

There was discussion about when residents will see the effect of these increases on their property tax rates.

C. Maynard said the School Board has five days to make a draft copy of meeting minutes available to the public or they are in violation of the law.

B. Gagnon asked why the financials presented at the end of 2025 by the School Board do not agree with the current proposed budget.

J. Sindorf (resident) asked if the Budget Committee received the documentation they asked for on contracted line items.

P. Sindorf said they did not and suggested they may have misunderstood what she was asking for.

There was frustration expressed that this and other financial information has been repeatedly requested and not provided.

There was discussion about the number and type of buses and drivers currently available.

H. Cremmen said one of the buses was sold. The reason the Budget Committee was not informed because the 2017 board voted to allow the superintendent to authorize the sale of non-real estate assets.

S. Pawnell said she is concerned that Medicare and Social Security are always under budgeted; a new hire will have an even greater negative effect on that situation.

There was discussion about furniture repair and replacement and if there is any plan for the future.

C. Maynard suggested cutting \$1,000 from the furniture replacement line because there is no substantiation of expenses or explanation of what may be needed. **B. Gagnon** agreed.

C. Maynard said she supports the school, the teachers and the principal, but not the way money is being managed.

There was discussion about voting requirements and deadlines.

H. Cremmen explained what some of the individual lines meant and the Board Members asked questions.

D. Snow-LeClair asked for a clearer explanation and detail of the para and teacher expenses under contracts. She said contracted services are listed in several places on the budget and it's not indicated what services they are.

C. Maynard said it may be wise to hire two more paras rather than paying triple the amount to contract these positions.

There was discussion about the school nurse position and pay.

C. Maynard asked that the breakdown of the contract for Huggins be at the next meeting.

There was discussion about how health insurance is included in the budget.

C. Maynard suggested that the line for the School Board be cut. She said no other board, with the exception of the Selectboard, is paid for their services to the town.

There was discussion about negotiating phone line costs.

There was discussion about the number of school buses, bus drivers, wages and related costs.

H. Cremmen said the principal told her they have all the staffing they need.

Frustration was expressed by the Budget Committee members as they believe the School Board is not negotiating contracts nor budgeting expenses appropriately.

There was discussion about the process for the budget review and for the final approval.

B. Gagnon made a motion to continue the Public Hearing to Monday, January 19, 2026 at the Old Town Hall at 6:30.

S. Pawriell seconded the motion.

Motion carried.

Budget Committee Public Hearing (continued)

Old Town Hall
200 Kings Highway, Middleton, NH 03887

January 19, 2026 6:30 PM

Committee Members

\$6,000,000? Should this article be defeated, the default budget shall be \$6,448,397 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 \$6,855,832 by a vote of 3-1-0. The Middleton Budget Committee recommends \$6,000,000 by a vote of 6-1-0.) Estimated tax impact on \$X,XXX,XXX is an increase of \$/\$1,000 resulting in an estimated tax rate of \$.**

Yay - 6 No - 1 Abstain - 0

P. Sindorf closed the Budget Committee Public Hearing for the School Budget at 8:25 p.m.

A Public Hearing on the Town Budget was scheduled for 6:00 p.m. on Wednesday, February 11, 2026 at the Old Town Hall.

The next regular meeting is scheduled for Monday, February 16, 2026 at 6:30 p.m. at the Old Town Hall.

Adjournment

B. Gagnon made a motion to adjourn at 8:35 p.m.

C. Maynard seconded the motion.

Motion carried.

Respectfully submitted,

Robin Willis
Administrative Clerk

Approved 2026-03-16





Town of Middleton

182 Kings Highway, Middleton, New Hampshire 03887

BUDGET COMMITTEE

AGENDA

Budget Committee Public Hearing

Monday, January 12, 2026 6:30 PM

MIDDLETON ELEMENTARY SCHOOL
116 Kings Highway, Middleton

1. Call to Order
2. Pledge Allegiance
3. Roll Call by the Chair
4. Open Public Hearing - Review School Budget for 2026
5. Close the Public Hearing
6. Next Regular Meeting – Monday, January 19, 2026
7. Call for Adjournment



Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: BUDGET 2027

From Date: 1/1/2026

To Date: 1/31/2026

| Account | Description | Budget 2025 | Actual 2025 | Budget 2026 Proposed 2027 | Difference | Percent | |
|----------------------------------|-----------------------------------|----------------|----------------|---------------------------|----------------|--------------|---------|
| 01.69.1100.100.0.000.00000.00.00 | WAGES | \$611,656.09 | \$675,673.55 | \$717,426.61 | \$738,096.50 | \$20,667.89 | 2.88 |
| 01.69.1100.211.0.000.00000.00.00 | HEALTH INSURANCE | \$197,259.76 | \$220,044.60 | \$282,415.80 | \$296,244.00 | \$13,828.20 | 4.90 |
| 01.69.1100.212.0.000.00000.00.00 | DENTAL INSURANCE | \$8,154.00 | \$8,496.93 | \$10,872.72 | \$9,720.36 | (\$1,152.36) | (10.60) |
| 01.69.1100.214.0.000.00000.00.00 | DISABILITY INSURANCE | \$1,173.31 | \$1,117.16 | \$1,292.90 | \$1,109.14 | (\$183.76) | (14.21) |
| 01.69.1100.220.0.000.00000.00.00 | FICA | \$46,791.89 | \$49,320.95 | \$54,883.29 | \$56,464.38 | \$1,581.09 | 2.88 |
| 01.69.1100.230.0.000.00000.00.00 | NHRS | \$104,550.73 | \$117,961.37 | \$121,235.99 | \$130,251.52 | \$9,015.53 | 7.44 |
| 01.69.1100.250.0.000.00000.00.00 | UNEMPLOYMENT COMPENSATION | \$1,080.00 | \$0.00 | \$1,080.00 | \$1,080.00 | \$0.00 | 0.00 |
| 01.69.1100.260.0.000.00000.00.00 | WORKERS COMPENSATION | \$2,123.84 | \$2,757.56 | \$2,068.04 | \$3,505.96 | \$1,437.32 | 69.48 |
| 01.69.1100.298.0.000.00000.00.00 | SECTION 125 ADMINISTRATION FEE | \$0.00 | \$52.50 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| 01.69.1100.310.0.000.00000.00.00 | CONTRACTED SERVICES | \$7,500.00 | \$1,800.00 | \$5,250.00 | \$5,250.00 | \$0.00 | 0.00 |
| 01.69.1100.561.0.000.00000.00.00 | TUITION-REGULAR | \$1,553,817.97 | \$1,499,232.66 | \$1,585,657.34 | \$1,693,928.38 | \$108,271.04 | 6.83 |
| 01.69.1100.610.0.000.00000.00.00 | GENERAL SUPPLIES | \$27,000.00 | \$17,260.54 | \$18,550.00 | \$18,550.00 | \$0.00 | 0.00 |
| 01.69.1100.640.0.000.00000.00.00 | WORKBOOKS | \$9,900.00 | \$10,380.80 | \$4,500.00 | \$5,000.00 | \$500.00 | 11.11 |
| 01.69.1100.650.0.000.00000.00.00 | COMPUTER SOFTWARE | \$21,750.00 | \$18,229.70 | \$21,750.00 | \$23,000.00 | \$1,250.00 | 5.76 |
| 01.69.1100.733.0.000.00000.00.00 | NEW FURNITURE | \$2,500.00 | \$529.76 | \$500.00 | \$500.00 | \$0.00 | 0.00 |
| 01.69.1100.737.0.000.00000.00.00 | REPLACEMENT FURNITURE | \$2,000.00 | \$1,966.52 | \$2,000.00 | \$2,000.00 | \$0.00 | 0.00 |
| Func: REGULAR PROGRAMS - 1100 | | \$2,597,257.38 | \$2,624,813.42 | \$2,829,485.29 | \$2,984,700.24 | \$165,214.95 | 5.49 |
| 01.69.1200.100.0.000.00000.00.00 | WAGES | \$288,626.09 | \$249,099.85 | \$351,363.23 | \$556,357.97 | \$203,994.74 | 59.06 |
| 01.69.1200.211.0.000.00000.00.00 | HEALTH INSURANCE | \$69,742.19 | \$77,885.48 | \$115,684.84 | \$163,879.20 | \$48,194.36 | 41.66 |

Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026

From Date: 1/1/2026

To Date: 1/31/2026

- Print accounts with zero balance
- Exclude inactive accounts with zero balance
- Round to whole dollars
- Account on new page

Definition: BUDGET 2027

| Account | Description | Budget 2025 | Actual 2025 | Budget 2026 Proposed | Budget 2027 Proposed | Difference | Percent |
|---------|-------------|-------------|-------------|----------------------|----------------------|------------|---------|
|---------|-------------|-------------|-------------|----------------------|----------------------|------------|---------|

| | | | | | | | |
|-------------------------------------|---------------------------------|----------------|--------------|--------------|----------------|--------------|---------|
| 01.69.1200.212.0.000.00000.00.00 | DENTAL INSURANCE | \$3,304.00 | \$3,442.56 | \$4,433.16 | \$5,522.40 | \$1,089.24 | 24.57 |
| 01.69.1200.214.0.000.00000.00.00.00 | DISABILITY INSURANCE | \$362.29 | \$344.97 | \$382.36 | \$621.60 | \$239.24 | 62.57 |
| 01.69.1200.230.0.000.00000.00.00.00 | FICA | \$22,079.89 | \$19,595.80 | \$26,879.30 | \$42,484.98 | \$15,605.68 | 68.06 |
| 01.69.1200.250.0.000.00000.00.00.00 | NHRS | \$28,493.39 | \$30,251.27 | \$31,298.88 | \$41,284.50 | \$9,986.62 | 31.90 |
| 01.69.1200.260.0.000.00000.00.00.00 | UNEMPLOYMENT | \$880.00 | \$0.00 | \$1,050.00 | \$1,350.00 | \$270.00 | 25.00 |
| 01.69.1200.260.0.000.00000.00.00.00 | WORKERS COMPENSATION | \$983.20 | \$1,091.49 | \$1,074.31 | \$2,637.95 | \$1,563.64 | 146.66 |
| 01.69.1200.310.0.000.00000.00.00.00 | CONTRACTED SERVICES | \$19,600.00 | \$18,513.71 | \$4,600.00 | \$19,438.39 | \$14,839.39 | 322.80 |
| 01.69.1200.323.0.000.00000.00.00.00 | PROFESSIONAL PUPIL SERVICES | \$166,000.00 | \$110,108.25 | \$251,500.00 | \$299,260.00 | \$47,750.00 | 18.99 |
| 01.69.1200.390.0.000.00000.00.00.00 | LEGAL SERVICES | \$3,000.00 | \$2,589.00 | \$0.00 | \$7,000.00 | \$7,000.00 | 0.00 |
| 01.69.1200.561.0.000.00000.00.00.00 | POSTAGE | \$500.00 | \$11.82 | \$500.00 | \$100.00 | (\$400.00) | (90.00) |
| 01.69.1200.603.0.000.00000.00.00.00 | TUITION-OTHER LEA'S | \$218,133.07 | \$229,556.11 | \$182,000.00 | \$270,840.00 | \$88,840.00 | 48.81 |
| 01.69.1200.680.0.000.00000.00.00.00 | TUITION-PRIVATE | \$167,930.83 | \$108,268.37 | \$0.00 | \$903,000.00 | \$303,000.00 | 0.00 |
| 01.69.1200.680.0.000.00000.00.00.00 | TRAVEL | \$400.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | 0.00 |
| 01.69.1200.680.0.000.00000.00.00.00 | GENERAL SUPPLIES | \$4,750.00 | \$3,807.43 | \$1,500.00 | \$2,000.00 | \$500.00 | 33.33 |
| 01.69.1200.680.0.000.00000.00.00.00 | TESTING MATERIALS | \$13,525.00 | \$4,029.55 | \$0.00 | \$5,000.00 | \$5,000.00 | 0.00 |
| 01.69.1200.680.0.000.00000.00.00.00 | WORKBOOKS | \$500.00 | \$0.00 | \$500.00 | \$250.00 | (\$250.00) | (50.00) |
| 01.69.1200.680.0.000.00000.00.00.00 | BOOKS & OTHER PRINTED MATERIALS | \$250.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | 0.00 |
| 01.69.1200.680.0.000.00000.00.00.00 | COMPUTER SOFTWARE | \$500.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 | 0.00 |
| 01.69.1200.791.0.000.00000.00.00.00 | NEW EQUIPMENT | \$1,500.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00 |
| 01.69.1200.810.0.000.00000.00.00.00 | DUES & FEES | \$1,000.00 | \$987.50 | \$1,000.00 | \$1,300.00 | \$300.00 | 30.00 |
| 01.69.1200.810.0.000.00000.00.00.00 | SPECIAL EDUCATION - 1200 | \$1,010,270.05 | \$858,973.16 | \$976,296.08 | \$1,723,817.89 | \$747,521.81 | 76.57 |

Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: BUDGET 2027

From Date: 1/1/2026

To Date: 1/31/2026

| Account | Description | Budget 2025 | Actual 2025 | Budget 2026 | Proposed 2027 | Difference | Percent |
|---------------------------------------|---------------------------|--------------|--------------|--------------|---------------|-------------|---------|
| 01.69.1410.810.0.000.00000.00.00 | GENERAL SUPPLIES | \$250.00 | \$0.00 | \$0.00 | \$250.00 | \$250.00 | 0.00 |
| Func: CO-CURRICULAR ACTIVITIES - 1410 | | \$250.00 | \$0.00 | \$0.00 | \$250.00 | \$250.00 | 0.00 |
| 01.69.2110.310.0.000.00000.00.00 | CONTRACTED SERVICES | \$250.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | 0.00 |
| Func: ATTENDANCE SERVICES - 2110 | | \$250.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | 0.00 |
| 01.69.2120.100.0.000.00000.00.00 | WAGES | \$60,821.34 | \$70,117.00 | \$76,101.00 | \$82,670.00 | \$6,569.00 | 8.63 |
| 01.69.2120.211.0.000.00000.00.00 | HEALTH INSURANCE | \$29,398.85 | \$32,816.32 | \$37,173.55 | \$42,546.60 | \$5,373.05 | 14.45 |
| 01.69.2120.212.0.000.00000.00.00 | DENTAL INSURANCE | \$1,466.00 | \$1,527.44 | \$1,600.68 | \$1,680.72 | \$80.04 | 5.00 |
| 01.69.2120.214.0.000.00000.00.00 | DISABILITY INSURANCE | \$121.64 | \$115.80 | \$140.23 | \$140.23 | \$0.00 | 0.00 |
| 01.69.2120.220.0.000.00000.00.00 | FICA | \$4,662.83 | \$5,050.11 | \$5,821.73 | \$6,324.26 | \$502.53 | 8.63 |
| 01.69.2120.230.0.000.00000.00.00 | NHRS | \$11,945.31 | \$13,770.90 | \$14,634.23 | \$15,897.44 | \$1,263.21 | 8.63 |
| 01.69.2120.250.0.000.00000.00.00 | UNEMPLOYMENT COMPENSATION | \$60.00 | \$0.00 | \$180.00 | \$90.00 | (\$90.00) | (50.00) |
| 01.69.2120.260.0.000.00000.00.00 | WORKERS COMPENSATION | \$224.37 | \$291.32 | \$224.37 | \$392.68 | \$168.31 | 75.01 |
| 01.69.2120.610.0.000.00000.00.00 | GENERAL SUPPLIES | \$500.00 | \$498.04 | \$500.00 | \$500.00 | \$0.00 | 0.00 |
| Func: GUIDANCE SERVICES - 2120 | | \$109,220.34 | \$124,186.93 | \$136,375.79 | \$150,241.93 | \$13,866.14 | 10.17 |
| 01.69.2130.100.0.000.00000.00.00 | WAGES | \$0.00 | \$0.00 | \$0.00 | \$67,170.00 | \$67,170.00 | 0.00 |
| 01.69.2130.211.0.000.00000.00.00 | HEALTH INSURANCE | \$0.00 | \$0.00 | \$0.00 | \$42,546.60 | \$42,546.60 | 0.00 |
| 01.69.2130.212.0.000.00000.00.00 | DENTAL INSURANCE | \$0.00 | \$0.00 | \$0.00 | \$1,680.72 | \$1,680.72 | 0.00 |
| 01.69.2130.220.0.000.00000.00.00 | FICA | \$0.00 | \$0.00 | \$0.00 | \$5,138.51 | \$5,138.51 | 0.00 |

MIDDLETON Proposed Budget FY2027 12/18/25

Middleton School District

Fiscal Year: 2025-2026
 From Date: 1/1/2026 To Date: 1/31/2026
 Print accounts with zero balance
 Exclude inactive accounts with zero balance
 Round to whole dollars
 Account on new page

Account Description Budget 2025 Actual 2025 Budget 2026 Proposed 2027 Difference Percent

| | | | | | | | |
|---|---------------------------|-------------|-------------|-------------|--------------|---------------|----------|
| 01.69.2130.230.0.000.00000.00.00 | NHRS | \$0.00 | \$0.00 | \$12,916.79 | \$12,916.79 | \$0.00 | |
| 01.69.2130.328.0.000.00000.00.00 | HEALTH SERVICES | \$83,698.29 | \$87,503.84 | \$91,685.00 | \$0.00 | (\$91,685.00) | (100.00) |
| 01.69.2130.610.0.000.00000.00.00 | GENERAL SUPPLIES | \$500.00 | \$489.98 | \$500.00 | \$0.00 | \$0.00 | 0.00 |
| 01.69.2130.731.0.000.00000.00.00 | NEW EQUIPMENT | \$250.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | 0.00 |
| Func: HEALTH SERVICES - 2130 | | \$84,448.29 | \$87,993.82 | \$92,435.00 | \$130,202.62 | \$37,767.62 | 40.88 |
| 01.69.2210.100.0.000.00000.00.00 | WAGES | \$0.00 | \$292.70 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| 01.69.2210.220.0.000.00000.00.00 | FICA | \$0.00 | \$22.39 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| 01.69.2210.240.0.000.00000.00.00 | STAFF DEVELOPMENT | \$0.00 | \$750.00 | \$10,000.00 | \$11,000.00 | \$1,000.00 | 16.00 |
| 01.69.2210.322.0.000.00000.00.00 | INSTRUCTIONAL IMPROVEMENT | \$5,100.00 | \$237.91 | \$8,000.00 | \$8,000.00 | \$0.00 | 0.00 |
| 01.69.2210.580.0.000.00000.00.00 | TRAVEL | \$200.00 | \$0.00 | \$250.00 | \$0.00 | (\$250.00) | (100.00) |
| 01.69.2210.610.0.000.00000.00.00 | GENERAL SUPPLIES | \$200.00 | \$0.00 | \$0.00 | \$600.00 | \$600.00 | 0.00 |
| Func: IMPROVEMENT OF INSTRUCTION - 2210 | | \$5,600.00 | \$1,303.00 | \$18,250.00 | \$19,600.00 | \$1,350.00 | 7.40 |
| 01.69.2220.100.0.000.00000.00.00 | WAGES | \$17,081.55 | \$12,133.35 | \$18,792.70 | \$28,125.00 | \$8,332.30 | 49.66 |
| 01.69.2220.211.0.000.00000.00.00 | HEALTH INSURANCE | \$0.00 | \$0.00 | \$0.00 | \$16,757.20 | \$16,757.20 | 0.00 |
| 01.69.2220.212.0.000.00000.00.00 | DENTAL INSURANCE | \$0.00 | \$0.00 | \$0.00 | \$887.48 | \$887.48 | 0.00 |
| 01.69.2220.220.0.000.00000.00.00 | FICA | \$1,305.21 | \$926.75 | \$1,437.64 | \$2,151.56 | \$713.92 | 49.66 |
| 01.69.2220.230.0.000.00000.00.00 | NHRS | \$0.00 | \$71.95 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| 01.69.2220.250.0.000.00000.00.00 | UNEMPLOYMENT COMPENSATION | \$0.00 | \$0.00 | \$0.00 | \$90.00 | \$90.00 | 0.00 |
| 01.69.2220.260.0.000.00000.00.00 | WORKERS COMPENSATION | \$56.95 | \$72.64 | \$55.95 | \$133.59 | \$77.64 | 136.77 |

Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026

Print accounts with zero balance Round to whole dollars Account on new page
 Exclude inactive accounts with zero balance
 Definition: BUDGET 2027

From Date: 1/1/2026

To Date: 1/31/2026

| Account | Description | Budget 2025 | Actual 2025 | Budget 2026 Proposed 2027 | Difference | Percent | |
|---|---------------------------------|--------------|--------------|---------------------------|--------------|-------------|--------|
| 01.69.2220.810.0.000.00000.00.00 | GENERAL SUPPLIES | \$250.00 | \$150.00 | \$250.00 | \$250.00 | \$0.00 | 0.00 |
| 01.69.2220.640.0.000.00000.00.00 | WORKBOOKS | \$250.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | 0.00 |
| 01.69.2220.641.0.000.00000.00.00 | BOOKS & OTHER PRINTED MATERIALS | \$3,000.00 | \$376.37 | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00 |
| 01.69.2220.650.0.000.00000.00.00 | COMPUTER SOFTWARE | \$1,000.00 | \$1,116.51 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00 |
| 01.69.2220.810.0.000.00000.00.00 | DUES & FEES | \$200.00 | \$72.32 | \$50.00 | \$50.00 | \$0.00 | 0.00 |
| Func: EDUCATIONAL MEDIA SERVICES - 2220 | | \$23,122.71 | \$14,918.29 | \$24,836.29 | \$51,074.83 | \$26,838.54 | 108.06 |
| 01.69.2310.100.0.000.00000.00.00 | WAGES | \$8,500.00 | \$8,700.00 | \$8,700.00 | \$8,650.00 | (\$50.00) | (0.57) |
| 01.69.2310.220.0.000.00000.00.00 | FICA | \$650.25 | \$665.56 | \$665.55 | \$661.73 | (\$3.82) | (0.57) |
| 01.69.2310.310.0.000.00000.00.00 | CONTRACTED SERVICES | \$3,000.00 | \$3,833.00 | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00 |
| 01.69.2310.380.0.000.00000.00.00 | CPA SERVICES | \$13,150.00 | \$14,000.00 | \$17,079.00 | \$17,932.95 | \$853.95 | 5.00 |
| 01.69.2310.390.0.000.00000.00.00 | LEGAL | \$5,000.00 | \$34,739.74 | \$16,000.00 | \$15,000.00 | \$0.00 | 0.00 |
| 01.69.2310.520.0.000.00000.00.00 | INSURANCE | \$19,356.00 | \$20,087.00 | \$21,895.00 | \$26,444.00 | \$4,549.00 | 20.78 |
| 01.69.2310.550.0.000.00000.00.00 | PRINTING | \$2,000.00 | \$1,236.56 | \$2,000.00 | \$2,000.00 | \$0.00 | 0.00 |
| 01.69.2310.610.0.000.00000.00.00 | GENERAL SUPPLIES | \$500.00 | \$321.86 | \$250.00 | \$300.00 | \$50.00 | 20.00 |
| 01.69.2310.810.0.000.00000.00.00 | DUES & FEES | \$0.00 | \$811.75 | \$3,710.00 | \$3,710.00 | \$0.00 | 0.00 |
| Func: SCHOOL BOARD SERVICES - 2310 | | \$62,156.25 | \$84,397.47 | \$72,299.55 | \$77,896.68 | \$5,399.13 | 7.47 |
| 01.69.2320.310.0.000.00000.00.00 | CONTRACTED SERVICES | \$215,302.00 | \$215,302.00 | \$242,204.30 | \$298,347.25 | \$56,142.95 | 23.16 |
| Func: OFFICE OF THE SUPERINTENDENT - 2320 | | \$215,302.00 | \$215,302.00 | \$242,204.30 | \$298,347.25 | \$56,142.95 | 23.16 |

Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026
 From Date: 1/1/2026 To Date: 1/31/2026
 Definition: BUDGET 2027
 Print accounts with zero balance
 Exclude inactive accounts with zero balance
 Round to whole dollars
 Account on new page

Account Description Budget 2025 Actual 2025 Budget 2026 Proposed 2027 Difference Percent

| | | | | | | | |
|--------------------------------------|----------------------|--------------|--------------|--------------|--------------|--------------|--------|
| 01.69.2410.100.0.000.00000.00.00 | WAGES | \$145,281.50 | \$150,450.66 | \$155,664.83 | \$5,204.17 | 3.46 | |
| 01.69.2410.211.0.000.00000.00.00 | HEALTH INSURANCE | \$82,386.29 | \$69,640.00 | \$78,910.60 | \$6,182.60 | 7.83 | |
| 01.69.2410.212.0.000.00000.00.00 | DENTAL INSURANCE | \$2,932.00 | \$3,054.98 | \$3,201.36 | \$160.08 | 5.00 | |
| 01.69.2410.214.0.000.00000.00.00 | DISABILITY INSURANCE | \$282.06 | \$1,101.10 | \$289.92 | \$160.61 | (42.57) | |
| 01.69.2410.220.0.000.00000.00.00 | FICA | \$10,788.32 | \$10,391.25 | \$11,509.48 | \$1,107.59 | 3.46 | |
| 01.69.2410.230.0.000.00000.00.00 | NHRS | \$25,638.19 | \$26,408.43 | \$26,632.61 | \$26,874.52 | \$242.01 | 0.91 |
| 01.69.2410.250.0.000.00000.00.00 | UNEMPLOYMENT | \$180.00 | \$0.00 | \$180.00 | \$180.00 | \$0.00 | 0.00 |
| 01.69.2410.280.0.000.00000.00.00 | WORKERS COMPENSATION | \$463.86 | \$602.27 | \$463.86 | \$739.36 | \$275.50 | 59.39 |
| 01.69.2410.442.0.000.00000.00.00 | COPYING | \$5,000.00 | \$2,370.75 | \$8,800.00 | \$8,800.00 | \$0.00 | 0.00 |
| 01.69.2410.531.0.000.00000.00.00 | TELEPHONE | \$10,000.00 | \$15,340.58 | \$12,700.00 | \$12,700.00 | \$0.00 | 0.00 |
| 01.69.2410.534.0.000.00000.00.00 | POSTAGE | \$1,000.00 | \$1,060.49 | \$1,200.00 | \$1,200.00 | \$0.00 | 0.00 |
| 01.69.2410.610.0.000.00000.00.00 | TRAVEL | \$0.00 | \$40.54 | \$0.00 | \$50.00 | \$0.00 | 0.00 |
| 01.69.2410.610.0.000.00000.00.00 | GENERAL SUPPLIES | \$200.00 | \$0.00 | \$200.00 | \$200.00 | \$0.00 | 0.00 |
| 01.69.2410.810.0.000.00000.00.00 | DUES & FEES | \$350.00 | \$0.00 | \$50.00 | \$250.00 | \$0.00 | 0.00 |
| Func: OFFICE OF THE PRINCIPAL - 2410 | | \$260,244.46 | \$275,297.89 | \$294,688.39 | \$307,627.45 | \$12,639.06 | 4.29 |
| 01.69.2410.810.0.000.00000.00.00 | DUES & FEES | \$3,000.00 | \$2,879.70 | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00 |
| Func: FISCAL SERVICES - 2610 | | \$3,000.00 | \$2,879.70 | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00 |
| 01.69.2820.100.0.000.00000.00.00 | WAGES | \$80,950.09 | \$83,202.84 | \$83,212.65 | \$80,811.64 | \$7,398.89 | 8.89 |
| 01.69.2820.211.0.000.00000.00.00 | HEALTH INSURANCE | \$34,897.74 | \$38,720.88 | \$43,872.30 | \$42,648.60 | (\$1,225.70) | (3.02) |

Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: BUDGET 2027

From Date: 1/1/2026

To Date: 1/31/2026

| Account | Description | Budget 2025 | Actual 2025 | Budget 2026 | Proposed 2027 | Difference | Percent |
|---|--------------------------------|--------------|--------------|--------------|---------------|--------------|---------|
| 01.69.2620.212.0.000.00000.00.00 | DENTAL INSURANCE | \$1,128.00 | \$1,175.35 | \$1,231.80 | \$426.00 | (\$805.80) | (65.42) |
| 01.69.2620.214.0.000.00000.00.00 | DISABILITY INSURANCE | \$161.00 | \$154.16 | \$166.12 | \$174.43 | \$8.31 | 5.00 |
| 01.69.2620.220.0.000.00000.00.00 | FICA | \$6,192.68 | \$6,248.31 | \$6,365.77 | \$6,931.78 | \$566.01 | 8.89 |
| 01.69.2620.230.0.000.00000.00.00 | NHRS | \$10,952.55 | \$11,257.40 | \$10,809.61 | \$11,552.97 | \$943.36 | 8.89 |
| 01.69.2620.260.0.000.00000.00.00 | WORKERS COMPENSATION | \$286.58 | \$372.09 | \$265.79 | \$430.40 | \$164.61 | 61.93 |
| 01.69.2620.411.0.000.00000.00.00 | WATER & SEWER | \$3,225.00 | \$1,390.00 | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00 |
| 01.69.2620.421.0.000.00000.00.00 | RUBBISH DISPOSAL | \$4,974.00 | \$8,153.91 | \$5,500.00 | \$7,500.00 | \$2,000.00 | 36.36 |
| 01.69.2620.422.0.000.00000.00.00 | SNOW REMOVAL | \$8,500.00 | \$10,115.00 | \$10,970.00 | \$10,970.00 | \$0.00 | 0.00 |
| 01.69.2620.430.0.000.00000.00.00 | REPAIRS & MAINTENANCE | \$7,500.00 | \$17,031.43 | \$12,000.00 | \$15,000.00 | \$3,000.00 | 25.00 |
| 01.69.2620.431.0.000.00000.00.00 | BUILDING SERVICE AGREEMENTS | \$11,750.00 | \$22,164.74 | \$18,300.00 | \$25,000.00 | \$6,700.00 | 38.61 |
| 01.69.2620.610.0.000.00000.00.00 | GENERAL SUPPLIES | \$8,000.00 | \$7,301.55 | \$8,000.00 | \$7,500.00 | (\$500.00) | (6.25) |
| 01.69.2620.822.0.000.00000.00.00 | ELECTRICITY | \$23,000.00 | \$30,126.11 | \$28,300.00 | \$31,832.42 | \$3,332.42 | 11.78 |
| 01.69.2620.623.0.000.00000.00.00 | BOTTLED GAS | \$17,000.00 | \$11,742.44 | \$15,000.00 | \$13,000.00 | (\$2,000.00) | (13.33) |
| Func: OPERATING BUILDINGS SERVICES - 2620 | | \$218,308.64 | \$249,156.21 | \$246,794.04 | \$266,276.14 | \$19,482.10 | 7.89 |
| 01.69.2630.250.0.000.00000.00.00 | UNEMPLOYMENT COMPENSATION | \$180.00 | \$0.00 | \$180.00 | \$180.00 | \$0.00 | 0.00 |
| 01.69.2630.430.0.000.00000.00.00 | REPAIRS & MAINTENANCE | \$300.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| 01.69.2630.580.0.000.00000.00.00 | TRAVEL | \$150.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| 01.69.2630.610.0.000.00000.00.00 | GENERAL SUPPLIES | \$1,000.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | 0.00 |
| Func: CARE AND UPKEEP OF GROUNDS - 2630 | | \$1,630.00 | \$0.00 | \$430.00 | \$430.00 | \$0.00 | 0.00 |

Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026
 From Date: 1/1/2026 To Date: 1/31/2026
 Print accounts with zero balance
 Exclude inactive accounts with zero balance
 Round to whole dollars
 Account on new page

Account Description Budget 2025 Actual 2025 Budget 2026 Proposed 2027 Difference Percent

01.69.2721.100.0.000.0000.00.00 WAGES \$42,634.43 \$73,877.25 \$66,998.19 \$135,604.60 \$68,608.41 102.26

01.69.2721.250.0.000.0000.00.00 UNEMPLOYMENT \$270.00 \$0.00 \$360.00 \$270.00 (\$90.00) (25.00)

01.69.2721.260.0.000.0000.00.00 WORKERS COMPENSATION \$170.04 \$220.78 \$170.04 \$530.26 \$360.22 211.84

01.69.2721.322.0.000.0000.00.00 INSTRUCTIONAL IMPROVEMENT \$250.00 \$0.00 \$0.00 \$0.00 \$0.00 0.00

01.69.2721.519.0.000.0000.00.00 CONTRACTED TRANSPORTATION \$1,000.00 \$0.00 \$1,000.00 \$1,000.00 \$0.00 0.00

01.69.2721.531.0.000.0000.00.00 TELEPHONE \$1,600.00 \$0.00 \$1,500.00 \$2,700.00 \$0.00 0.00

01.69.2721.629.0.000.0000.00.00 TRANSPORTATION FUEL \$18,000.00 \$28,136.45 \$18,300.00 \$21,000.00 \$2,700.00 14.76

01.69.2721.810.0.000.0000.00.00 DUES & FEES \$600.00 \$1,077.50 \$600.00 \$1,000.00 \$400.00 66.67

01.69.2722.100.0.000.0000.00.00 WAGES \$17,145.72 \$28,616.98 \$60,801.34 \$71,032.60 \$10,231.26 16.83

01.69.2722.220.0.000.0000.00.00 FICA \$1,311.65 \$2,189.10 \$4,651.30 \$5,433.98 \$782.69 16.83

01.69.2722.260.0.000.0000.00.00 WORKERS COMPENSATION \$124.59 \$161.77 \$124.59 \$337.40 \$212.81 170.81

01.69.2722.310.0.000.0000.00.00 CONTRACTED SERVICES \$16,668.00 \$56,604.00 \$0.00 \$0.00 \$0.00 0.00

01.69.2722.310.0.000.0000.00.00 SPECIAL EDUCATION TRANSPORTATION - 2722 \$34,239.96 \$31,512.99 \$85,577.23 \$78,803.98 \$11,226.76 17.12

01.69.2740.430.0.000.0000.00.00 REPAIRS & MAINTENANCE \$18,000.00 \$22,978.41 \$18,000.00 \$22,000.00 \$4,000.00 22.22

01.69.2820.310.0.000.0000.00.00 CONTRACTED SERVICES-TECHNOLOGY \$16,000.00 \$16,705.00 \$15,000.00 \$18,000.00 \$3,000.00 20.00

01.69.2722.310.0.000.0000.00.00 VEHICLE SERVICING - 2740 \$18,000.00 \$22,978.41 \$18,000.00 \$22,000.00 \$4,000.00 22.22

01.69.2820.310.0.000.0000.00.00

Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026

From Date: 1/1/2026

To Date: 1/31/2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: BUDGET 2027

| Account | Description | Budget 2025 | Actual 2025 | Budget 2026 | Proposed 2027 | Difference | Percent |
|-----------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------|
| 01.69.2820.532.0.000.00000.00.00 | INTERNET ACCESS | \$10,386.00 | \$9,295.13 | \$15,480.00 | \$15,480.00 | \$0.00 | 0.00 |
| 01.69.2820.660.0.000.00000.00.00 | COMPUTER SOFTWARE | \$2,006.00 | \$0.00 | \$2,500.00 | \$2,500.00 | \$0.00 | 0.00 |
| 01.69.2820.735.0.000.00000.00.00 | REPLACEMENT EQUIPMENT | \$894.00 | \$450.00 | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00 |
| Func: INFORMATION SERVICES - 2820 | | \$28,386.00 | \$26,460.13 | \$36,980.00 | \$38,980.00 | \$3,000.00 | 8.34 |
| 01.69.5110.910.0.000.00000.00.00 | REDEMPTION OF PRINCIPAL | \$300,000.00 | \$300,000.00 | \$300,000.00 | \$300,000.00 | \$0.00 | 0.00 |
| Func: PRINCIPAL - 5110 | | \$300,000.00 | \$300,000.00 | \$300,000.00 | \$300,000.00 | \$0.00 | 0.00 |
| 01.69.5120.830.0.000.00000.00.00 | INTEREST | \$124,650.00 | \$124,650.00 | \$112,350.00 | \$103,050.00 | (\$9,300.00) | (8.28) |
| Func: INTEREST - 5120 | | \$124,650.00 | \$124,650.00 | \$112,350.00 | \$103,050.00 | (\$9,300.00) | (8.28) |
| Grand Total: | | \$5,153,812.34 | \$5,153,776.97 | \$5,563,503.40 | \$6,726,831.65 | \$1,163,328.25 | 20.91 |

End of Report



**MIDDLETON SCHOOL DISTRICT WARRANT
2026
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 Middleton Elementary School, in Middleton, New Hampshire, on Saturday, the 7th day of February 2026, at 10:00 AM. This session shall consist of explanation, discussion, and debate of warrant articles II through VI. 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 VII shall be conducted by official ballot and will occur in conjunction with the town meeting to be held on Tuesday, the 10th day of March 2026. 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. | 1 School Board Member | 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: The average cost-per-pupil for the preceding year as calculated in accordance with RSA189:75, I(a) is \$19,699.60. ELA Proficiency: 32%; Math Proficiency: 39%; Science Proficiency: 43%. 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 \$X,XXX,XXX Should this article be defeated, the default budget shall be \$ 6,448,397 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 \$6,855,832 by a vote of 3-1-0. The Middleton Budget Committee recommends \$X,XXX,XXX by a vote ??-?-0.) Estimated tax impact on \$X,XXX,XXX is an increase of \$1.??/\$1,000 resulting in an estimated tax rate of \$??.??.**

The School Board recommends this article 3-1-0
The Budget Committee recommends this article ??-?-0

ARTICLE III: To see if the Middleton School District will vote to raise and appropriate the sum of one hundred-two thousand, two hundred twenty dollars (\$102,220) representing wages, benefits and taxes, 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) **Is an estimated increase of \$0.XX/\$1,000 as a tax impact.**

The School Board recommends this article 4-0-0

The Budget Committee recommends this article ?-?-?

ARTICLE IV: To see if the Middleton School District will vote to raise and appropriate up to the sum of one hundred thousand dollars (\$100,000) to be added to the Special Education Trust Fund previously established. This sum to come from the June 30, 2026, fund balance available for transfer on July 1, 2026. **No amount to be raised from taxation.**

The School Board recommends this article 4-0-0

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 fifty thousand dollars (\$50,000) to be added to the Bus Capital Reserve Fund previously established. This sum to come from the June 30, 2026, fund balance available for transfer on July 1, 2026. **No amount to be raised from taxation.**

The School Board recommends this article 4-0-0

The Budget Committee recommends this article ?-?-?

ARTICLE VI: 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, 2026, fund balance available for transfer on July 1, 2026. **No amount to be raised from taxation.**

The School Board recommends this article 4-0-0

The Budget Committee recommends this article ?-?-?

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

GIVEN UNDER OUR HANDS AND SEALS THIS _____ DAY OF January 2026.

Middleton School Board

A TRUE COPY OF WARRANT - ATTEST

| | | |
|-------|-------|-------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

Middleton School Board

Middleton School District Clerk

DRAFT



**MIDDLETON SCHOOL DISTRICT WARRANT
2026
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 Middleton Elementary School, in Middleton, New Hampshire, on Saturday, the 7th day of February 2026, at 10:00 AM. This session shall consist of explanation, discussion, and debate of warrant articles II through VII. 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 VIII shall be conducted by official ballot and will occur in conjunction with the town meeting to be held on Tuesday, the 10th day of March 2026. 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> |

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- | | | |
|----|-----------------------------|-------------|
| a. | 1 School Board Member | 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: The average cost-per-pupil for the preceding year as calculated in accordance with RSA189:75, I(a) is \$19,699.60. ELA Proficiency: 32%; Math Proficiency: 39%; Science Proficiency: 43%. 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 ~~\$X,XXX,XXX~~ Should this article be defeated, the default budget shall be \$ 6,448,397 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 \$6,855,832 by a vote of 3-1-0. The Middleton Budget Committee recommends \$X,XXX,XXX by a vote ?-?-0.) Estimated tax impact on \$X,XXX,XXX is an increase of \$1.??/\$1,000 resulting in an estimated tax rate of \$??.??.

The School Board recommends this article 3-1-0
The Budget Committee recommends this article ?-?-0

6/1
2
2

6 million

6 million

ARTICLE III: To see if the Middleton School District will vote to raise and appropriate the sum of one hundred-two thousand, two hundred twenty dollars (\$102,220) representing wages, benefits and taxes, 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) **Is an estimated increase of \$0.XX/\$1,000 as a tax impact.**

The School Board recommends this article 4-0-0
The Budget Committee recommends this article 2-2-2

ARTICLE IV: To see if the Middleton School District will vote to raise and appropriate up to the sum of one hundred thousand dollars (\$100,000) to be added to the Special Education Trust Fund previously established. This sum to come from the June 30, 2026, fund balance available for transfer on July 1, 2026. **No amount to be raised from taxation.**

The School Board recommends this article 4-0-0
The Budget Committee recommends this article 2-2-0

ARTICLE V: To see if the Middleton School District will vote to raise and appropriate up to the sum of fifty thousand dollars (\$50,000) to be added to the Bus Capital Reserve Fund previously established. This sum to come from the June 30, 2026, fund balance available for transfer on July 1, 2026. **No amount to be raised from taxation.**

The School Board recommends this article 4-0-0
The Budget Committee recommends this article 2-2-0

ARTICLE VI: 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, 2026, fund balance available for transfer on July 1, 2026. **No amount to be raised from taxation.**

The School Board recommends this article 4-0-0
The Budget Committee recommends this article 2-2-0

Article VII: To see if the Middleton School District will vote to appropriate the sum of up to \$300,000 to be added to the Special Education Trust Fund previously established, this sum to come from the additional Medicaid reimbursement funds and Special Education Aid received from the State of New Hampshire during the current fiscal year (2025-2026 school year). **No amount to be raised from taxation. (Majority vote required).**

The School Board recommends this article 5-0-0
The Budget Committee recommends this article 2-2-0

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

GIVEN UNDER OUR HANDS AND SEALS THIS _____ DAY OF January 2026.

Middleton School Board

A TRUE COPY OF WARRANT - ATTEST

Middleton School Board

Middleton School District Clerk

DRAFT



Town of Middleton

RW

182 Kings Highway, Middleton, New Hampshire 03887

BUDGET COMMITTEE

AGENDA

Monday, January 19, 2026 6:30 PM

OLD TOWN HALL
200 Kings Highway, Middleton

Budget Committee Regular Public Meeting

Budget Committee Public Hearing – School Budget (Continued)

1. Call to Order
2. Pledge Allegiance
3. Roll Call by the Chair
4. Approval of Minutes – December 15, 2025
5. Re-open Public Hearing - Review School Budget for 2026
6. Close the Public Hearing
7. Next Regular Meeting – Monday, February 16, 2026
7. Call for Adjournment



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.

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.

Attachments

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

Committee Members

| | |
|---|---|
| Budget Committee Patti Sindorf (Chair) Danielle Snow-LeClair (Vice Chair) Sierra Pawnell Tracy Hayes | Representatives Bonnie Gagnon, BOS Rep Christine Maynard, SLVD Rep Nicole Huntress, School Rep (absent) Heather Gremmen, 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. Gagnon 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. Pawnell** 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. Pawnell 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

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

| | | Year to Date Budget | Year to Date Actual | Remaining Budget | Percent Expended |
|--------------|-------------------------------|------------------------|------------------------|---------------------|---------------------|
| Expenses | | | | | |
| 4130-01-exc | Selectment's Salary | \$ 13,044.95 | 12,116.78 | 928.17 | 92.88 |
| 4130-05-exc | SecBk Salary | 59,800.00 | 59,800.01 | (0.01) | 100.00 |
| 4130-06-exc | Deputy SSBK | 26,208.00 | 26,278.81 | (70.81) | 100.27 |
| 4130-10-exc | Office Telephone | 16,185.60 | 16,819.00 | (633.40) | 103.91 |
| 4130-15-exc | Office Supplies | 3,500.00 | 3,082.29 | 417.71 | 88.07 |
| 4130-20-exc | Postage | 6,750.00 | 6,721.05 | 28.95 | 99.57 |
| 4130-21-exc | Background Checks | 400.00 | 265.00 | 135.00 | 66.25 |
| 4130-25-exc | Mileage Reimbursements | 200.00 | 50.68 | 149.32 | 25.34 |
| 4130-30 | Assoc Dues | 1,000.00 | 1,861.00 | (861.00) | 186.10 |
| 4130-35-exc | Resource materials | 400.00 | 156.67 | 243.33 | 39.17 |
| 4130-40-exc | 4130-40 Advertising | 1.00 | 0.00 | 1.00 | 0.00 |
| 4130-45-exc | Meetings/Training | 750.00 | 282.09 | 467.91 | 37.61 |
| 4130-60-exc | Office equip repairs | 1.00 | 0.00 | 1.00 | 0.00 |
| 4130-65-exc | Copier | 2,748.00 | 2,559.96 | 188.04 | 93.16 |
| 4130-66-exc | Internet | 1,908.96 | 1,908.96 | 0.00 | 100.00 |
| 4130-70-exc | Computer/support | 31,335.00 | 34,521.91 | (3,186.91) | 110.17 |
| 4130-76-exc | Town Report | 300.00 | 168.45 | 131.55 | 56.15 |
| 4130-78-exc | Website | 1.00 | 4,267.80 | (4,266.80) | 426,780.00 |
| 4140-23 | Town Meeting | 200.00 | 0.00 | 200.00 | 0.00 |
| 4140-25-clk | Moderator | 300.00 | 300.00 | 0.00 | 100.00 |
| 4140-30-clk | Supervisors | 1,275.00 | 1,050.00 | 225.00 | 82.35 |
| 4140-35-clk | Ballot Clerks | 200.00 | 100.00 | 100.00 | 50.00 |
| 4140-40-clk | COMPUTER/SOFTWARE | 4,260.00 | 3,632.00 | 628.00 | 85.26 |
| 4140-45-clk | Election Supplies | 250.00 | 178.63 | 71.37 | 71.45 |
| 4140-47-CLK | VW Software update | 1,500.00 | 1,100.00 | 400.00 | 73.33 |
| 4140-50-cool | Advertising | 200.00 | 139.95 | 60.05 | 69.98 |
| 4140-60-cool | Rest of records | 3,750.00 | 3,750.00 | 0.00 | 100.00 |
| 4140-80 | Workshops/Resources/Equipment | 750.00 | 1,099.60 | (349.60) | 146.61 |
| 4149-55-cool | Mortgage search | 1,250.00 | 0.00 | 1,250.00 | 0.00 |
| 4149-56-cool | Tax Bills | 350.00 | 352.62 | (2.62) | 100.75 |
| 4149-65-clk | Audit | 20,000.00 | 20,944.30 | (944.30) | 104.72 |
| 4150-10-cool | Tax Collector Salary | 29,052.18 | 29,051.39 | 0.79 | 100.00 |
| 4150-15-cool | Deputy Tax Collector | 14,744.82 | 6,852.80 | 7,892.02 | 46.48 |
| 4150-16-cool | Association Dues | 90.00 | 60.00 | 30.00 | 66.67 |

| | | Year to Date | Year to Date | Remaining | Percent |
|-------------|------------------------------|--------------|--------------|-------------|----------|
| | | Budget | Actual | Budget | Expended |
| 4150-50-col | Recordings at Registry | 400.00 | 251.24 | 148.76 | 62.81 |
| 4150-60-col | Computer/Software | 2,628.00 | 2,935.60 | (307.60) | 111.70 |
| 4150-70-col | Mileage Treasurer | 2,000.00 | 1,026.64 | 973.36 | 51.33 |
| 4150-90-col | Treasurer | 10,400.00 | 12,464.39 | (2,064.39) | 119.85 |
| 4150-95-col | Deputy Treasurer | 1,000.00 | 0.00 | 1,000.00 | 0.00 |
| 4152-10-ass | Assessor | 24,204.00 | 20,131.50 | 4,072.50 | 83.17 |
| 4152-15-ass | Tax Map Update | 2,200.00 | 2,200.00 | 0.00 | 100.00 |
| 4152-16-ass | Assessing Software Support | 1,912.00 | 1,829.50 | 82.50 | 95.69 |
| 4152-17-ass | Assessing Dues/Workshop Dues | 500.00 | 300.00 | 200.00 | 60.00 |
| 4153-10-att | Town Atty | 20,000.00 | 10,217.83 | 9,782.17 | 51.09 |
| 4155-10-adm | Health Ins | 103,891.25 | 86,779.09 | 17,112.16 | 83.53 |
| 4155-15-adm | Dental Ins | 4,733.87 | 3,846.63 | 887.24 | 81.26 |
| 4155-16-adm | Longevity | 3,000.00 | 3,000.00 | 0.00 | 100.00 |
| 4155-30-adm | Pol Ret | 71,610.71 | 44,745.81 | 26,864.90 | 62.48 |
| 4155-32 | Empleer 401K | 13,000.00 | 10,380.12 | 2,619.88 | 79.85 |
| 4155-35-adm | Work Comp | 84,757.00 | 84,757.00 | 0.00 | 100.00 |
| 4155-40-adm | Unemply Comp | 500.00 | 500.00 | 0.00 | 100.00 |
| 4191-11-plb | Straf Reg Plan | 5,275.00 | 2,457.41 | 2,817.59 | 46.59 |
| 4191-14-plb | Newspaper Ads | 1.00 | 0.00 | 1.00 | 0.00 |
| 4191-15-plb | Workshops | 450.00 | 25.00 | 425.00 | 5.56 |
| 4191-17-plb | Reference Material | 300.00 | 0.00 | 300.00 | 0.00 |
| 4191-26 | Legal | 7,500.00 | 271.26 | 7,228.74 | 3.62 |
| 4193-19-zba | Newspaper Notice | 750.00 | 0.00 | 750.00 | 0.00 |
| 4193-21-zba | Workshops | 300.00 | 115.00 | 185.00 | 38.33 |
| 4193-40-zba | ZBA Legal | 3,000.00 | 16,560.15 | (13,560.15) | 552.01 |
| 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 | 386.36 | (86.36) | 128.79 |
| 4194-10-gov | Electric/T Hall | 2,350.00 | 3,333.65 | (983.65) | 141.86 |
| 4194-11-gov | Electric/Hwy | 1,900.00 | 1,531.86 | 368.14 | 80.62 |
| 4194-12-gov | Electric/Fire Dept | 2,350.00 | 3,333.58 | (983.58) | 141.85 |
| 4194-13-gov | Electric/Mun Bld | 7,250.00 | 6,542.70 | 707.30 | 90.24 |
| 4194-15-gov | Cleaning | 2,600.00 | 3,077.84 | (477.84) | 118.38 |
| 4194-20-gov | Septic Service | 750.00 | 0.00 | 750.00 | 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 | 3,570.44 | (1,570.44) | 178.52 |
| 4194-41-gov | Repairs Mun Bld | 4,000.00 | 2,472.55 | 1,527.45 | 61.81 |
| 4194-42-gov | Repairs Fire Station | 1,400.00 | 0.00 | 1,400.00 | 0.00 |
| 4194-43-gov | Repairs Highway Garage | 1,400.00 | 0.00 | 1,400.00 | 0.00 |

| | | Year to Date Budget | Year to Date Actual | Remaining Budget | Percent Expended |
|-------------|------------------------|------------------------|------------------------|---------------------|---------------------|
| 4194-45-gov | Supplies OTH | 250.00 | 485.63 | (235.63) | 194.25 |
| 4194-46-gov | Supplies Mun Bld | 1,000.00 | 564.04 | 435.96 | 56.40 |
| 4194-47-gov | Generator | 1,000.00 | 445.00 | 555.00 | 44.50 |
| 4194-49-gov | Building & Maintenance | 2,678.00 | 2,945.10 | (267.10) | 109.97 |
| 4194-50 | Maintenance Faciliator | 2,060.19 | 2,076.39 | (16.20) | 100.79 |
| 4194-51-gov | Heat OTH | 2,000.00 | 1,403.05 | 596.95 | 70.15 |
| 4194-52-gov | Heat Hwy | 3,300.00 | 3,528.59 | (228.59) | 106.93 |
| 4194-53-gov | Heat Fire Dept | 3,400.00 | 3,204.93 | 195.07 | 94.26 |
| 4194-54-gov | Heat Mun Bld | 3,000.00 | 2,032.05 | 967.95 | 67.74 |
| 4196-10-ins | Property Liab | 63,362.00 | 63,362.00 | 0.00 | 100.00 |
| 4210-10-pol | Police Chief Salary | 98,800.00 | 104,466.58 | (5,666.58) | 105.74 |
| 4210-12-pol | Police Full Time | 117,000.00 | 41,490.00 | 75,510.00 | 35.46 |
| 4210-15-pol | Police Part Time | 16,995.00 | 12,296.50 | 4,698.50 | 72.35 |
| 4210-20-pol | Police Over Time | 26,269.00 | 1,551.75 | 24,717.25 | 5.91 |
| 4210-22-pol | On-Call Pay | 13,790.00 | 0.00 | 13,790.00 | 0.00 |
| 4210-25-pol | Police Secretary | 16,640.00 | 16,466.01 | 173.99 | 98.95 |
| 4210-35-pol | Cell Phone Stipends | 600.00 | 600.00 | 0.00 | 100.00 |
| 4210-36-pol | Cleaning PD | 1,300.00 | 1,225.00 | 75.00 | 94.23 |
| 4210-41-pol | Dues | 3,000.00 | 2,000.00 | 1,000.00 | 66.67 |
| 4210-45-pol | Training | 1,500.00 | 1,220.84 | 279.16 | 81.39 |
| 4210-50-pol | Uniforms | 2,500.00 | 7,119.51 | (4,619.51) | 284.78 |
| 4210-52 | Chiefs Uniform | 250.00 | 35,072.00 | (34,822.00) | 14,028.80 |
| 4210-55-pol | Vehicle Maint/Repairs | 3,000.00 | 8,333.60 | (5,333.60) | 277.79 |
| 4210-60-pol | Vehicle Fuel | 9,000.00 | 3,949.49 | 5,050.51 | 43.88 |
| 4210-65-pol | Equipment | 5,000.00 | 48,809.32 | (43,809.32) | 976.19 |
| 4210-66-pol | Radio Repairs | 250.00 | 0.00 | 250.00 | 0.00 |
| 4210-70-pol | Communications | 1,980.00 | 1,979.04 | 0.96 | 99.95 |
| 4210-76-pol | Office Supplies | 850.00 | 517.73 | 332.27 | 60.91 |
| 4210-91 | Office Equip | 1,200.00 | 1,761.18 | (561.18) | 146.77 |
| 4210-92 | Ammunition | 1,000.00 | 2,149.97 | (1,149.97) | 215.00 |
| 4210-93 | Investigative Funding | 0.00 | 446.99 | (446.99) | 0.00 |
| 4215-01-med | Medical Supplies | 6,000.00 | 6,731.68 | (731.68) | 112.19 |
| 4215-02-med | Rescue Training | 2,000.00 | 0.00 | 2,000.00 | 0.00 |
| 4215-03-EMS | EMS Gear | 1,500.00 | 620.00 | 880.00 | 41.33 |
| 4215-04-EMS | EMS Duty Salary | 9,000.00 | 3,361.95 | 5,638.05 | 37.36 |
| 4215-05 | Equipment Purchase | 2,000.00 | 1,163.55 | 836.45 | 58.18 |
| 4215-06 | Vehicle Maintenance | 500.00 | 872.20 | (372.20) | 174.44 |
| 4215-07-EMS | EMSShift Pay | 70,000.00 | 92,069.44 | (22,069.44) | 131.53 |
| 4220-01-fir | Member Expense | 23,690.00 | 28,575.96 | (4,885.96) | 120.62 |
| 4220-02 | Fire Chief Salary | 1.00 | 0.00 | 1.00 | 0.00 |

| | | Year to Date Budget | Year to Date Actual | Remaining Budget | Percent Expended |
|-------------|------------------------|------------------------|------------------------|---------------------|---------------------|
| 4220-03 | Fire Chief-EMT | 28,000.00 | 28,000.18 | (0.18) | 100.00 |
| 4220-04-fir | Office Supplies | 250.00 | 293.14 | (43.14) | 117.26 |
| 4220-05-fir | Cell Phone | 600.00 | 450.00 | 150.00 | 75.00 |
| 4220-08-fir | Building & Maintenance | 3,000.00 | 818.48 | 2,181.52 | 27.28 |
| 4220-10-fir | Vehicle Maint | 5,500.00 | 5,897.13 | (397.13) | 107.22 |
| 4220-12-fir | Gasoline | 1,000.00 | 1,563.14 | (563.14) | 156.31 |
| 4220-13-fir | Fire Diesel | 1,200.00 | 1,331.41 | (131.41) | 110.95 |
| 4220-14-fir | Radio Repairs/Equip | 500.00 | 374.29 | 125.71 | 74.86 |
| 4220-17-fir | Forest | 1.00 | 0.00 | 1.00 | 0.00 |
| 4220-23 | Uniforms | 4,500.00 | 5,367.39 | (867.39) | 119.28 |
| 4220-24 | Fire Fighting Equip. | 6,000.00 | 4,298.16 | 1,701.84 | 71.64 |
| 4220-25 | Training-Fire | 500.00 | 0.00 | 500.00 | 0.00 |
| 4220-26 | Contract Services | 6,000.00 | 3,121.19 | 2,878.81 | 52.02 |
| 4240-01 | Code Enf Salary | 5,941.04 | 6,436.04 | (495.00) | 108.33 |
| 4240-02 | Dues | 75.00 | 0.00 | 75.00 | 0.00 |
| 4240-03 | Workshops | 200.00 | 70.00 | 130.00 | 35.00 |
| 4240-04 | Supplies | 250.00 | 0.00 | 250.00 | 0.00 |
| 4240-06 | Code Mileage | 450.00 | 50.00 | 400.00 | 11.11 |
| 4240-07 | Elec. Insp Salary | 2,678.00 | 2,678.00 | 0.00 | 100.00 |
| 4240-09 | Cell Phone | 600.00 | 550.00 | 50.00 | 91.67 |
| 4240-11 | Software | 0.00 | 1,233.00 | (1,233.00) | 0.00 |
| 4290-02 | Emergency Management | 500.00 | 0.00 | 500.00 | 0.00 |
| 4299-91 | Strafford Disp | 6,000.00 | 5,984.32 | 15.68 | 99.74 |
| 4311-01-hwy | Road Agent Salary | 78,778.52 | 78,771.34 | 7.18 | 99.99 |
| 4311-02-hwy | Hwy Full Time | 114,597.80 | 87,470.57 | 27,127.23 | 76.33 |
| 4311-04-hwy | Overtime | 35,009.70 | 29,835.60 | 5,174.10 | 85.22 |
| 4311-06-hwy | Dues/Workshop | 300.00 | 145.84 | 154.16 | 48.61 |
| 4311-07-hwy | Gas | 3,000.00 | 2,217.53 | 782.47 | 73.92 |
| 4311-08-hwy | Highway Diesel | 18,000.00 | 10,880.42 | 7,119.58 | 60.45 |
| 4311-09-hwy | Vehicle Repairs | 20,000.00 | 28,134.53 | (8,134.53) | 140.67 |
| 4311-11-hwy | Vehicle Equip Supplies | 5,000.00 | 3,424.77 | 1,575.23 | 68.50 |
| 4311-12-hwy | Hot Top/Cold Patch | 1,500.00 | 2,037.38 | (537.38) | 135.83 |
| 4311-13-hwy | Culverts | 3,000.00 | 0.00 | 3,000.00 | 0.00 |
| 4311-15-hwy | Salt | 41,000.00 | 43,227.24 | (2,227.24) | 105.43 |
| 4311-17-HWY | Office Supplies | 100.00 | 0.00 | 100.00 | 0.00 |
| 4311-19-hwy | Rental of Equip | 7,000.00 | 7,000.00 | 0.00 | 100.00 |
| 4311-20-hwy | Flow Edges | 5,000.00 | 4,346.20 | 653.80 | 86.92 |
| 4311-21-hwy | Signs | 1,200.00 | 1,583.42 | (383.42) | 131.95 |
| 4311-22-hwy | Shop Supplies | 1,800.00 | 1,803.40 | (3.40) | 100.19 |
| 4311-28-hwy | Uniforms | 1,800.00 | 1,200.00 | 600.00 | 66.67 |

| | | Year to Date Budget | Year to Date Actual | Remaining Budget | Percent Expended |
|-------------|-------------------------------|------------------------|------------------------|---------------------|---------------------|
| 4311-32-hwy | Hwy Seasonal | 15,000.00 | 10,661.00 | 4,339.00 | 71.07 |
| 4311-34-hwy | Highway Tree Pruning | 9,000.00 | 8,848.53 | 151.47 | 98.32 |
| 4311-35-hwy | Safety Equipment | 1,000.00 | 1,450.80 | (450.80) | 145.08 |
| 4311-36-hwy | Calcium Chloride | 4,000.00 | 0.00 | 4,000.00 | 0.00 |
| 4311-37-hwy | Drug Testing | 500.00 | 811.00 | (311.00) | 162.20 |
| 4316-01 | Street Lighting | 2,400.00 | 2,068.90 | 331.10 | 86.20 |
| 4319-02 | School Diesel | 15,500.00 | 12,290.11 | 3,209.89 | 79.29 |
| 4319-03 | School Gasoline | 2,800.00 | 6,563.62 | (3,763.62) | 234.42 |
| 4323-01 | Tonnage | 194,400.00 | 202,980.89 | (8,580.89) | 104.41 |
| 4323-02 | Metal Pickup/ Electronics | 0.00 | 901.21 | (901.21) | 0.00 |
| 4323-03 | Hazard Waste | 2,000.00 | 620.37 | 1,379.63 | 31.02 |
| 4323-04 | Re-cycle | 500.00 | 609.61 | (109.61) | 121.92 |
| 4414-01 | AC Salary | 1.00 | 0.00 | 1.00 | 0.00 |
| 4414-02 | Cocheo 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 |
| 4414-06 | AC Misc | 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 | 3,500.00 | 3,500.00 | 0.00 | 100.00 |
| 4415-10 | American Red Cross | 500.00 | 500.00 | 0.00 | 100.00 |
| 4415-14 | Strafford Nutrition & Meals | 1,000.00 | 1,000.00 | 0.00 | 100.00 |
| 4415-15 | Haven Violence Protection | 500.00 | 500.00 | 0.00 | 100.00 |
| 4444-01 | Welfare Expense | 3,500.00 | 2,859.88 | 640.12 | 81.71 |
| 4444-02 | Fuel Assistance | 1,500.00 | 309.00 | 1,191.00 | 20.60 |
| 4444-03 | Mileage/Meetings | 100.00 | 0.00 | 100.00 | 0.00 |
| 4444-04 | Welfare Dir Salary | 4,659.72 | 5,047.67 | (387.95) | 108.33 |
| 4444-05 | Welfare Cell Phone | 480.00 | 279.98 | 200.02 | 58.33 |
| 4444-06 | Welfare Supplies | 1.00 | 0.00 | 1.00 | 0.00 |
| 4460-00 | Mitfoil Treatment | 0.00 | 3,560.00 | (3,560.00) | 0.00 |
| 4520-03 | Beach Maintenance | 1,200.00 | 1,374.95 | (174.95) | 114.58 |
| 4583-01 | Patriotic | 600.00 | 334.04 | 265.96 | 55.67 |
| 4619-01-cc | Conservation Expense | 500.00 | 425.00 | 75.00 | 85.00 |
| 4619-02 | Workshops | 100.00 | 60.00 | 40.00 | 60.00 |
| 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 |

| | | Year to Date Budget | Year to Date Actual | Remaining Budget | Percent Expended |
|------------|--------------------------------|------------------------|------------------------|---------------------|---------------------|
| 4619-06 | Lake Assessment Program | 750.00 | 710.00 | 40.00 | 94.67 |
| 4619-08-cc | SLWAC | 750.00 | 462.29 | 287.71 | 61.64 |
| 4723-01 | Tax Anticipation Note Interest | 1.00 | 0.00 | 1.00 | 0.00 |
| 4900-40 | Highway Block Grant | 61,860.00 | 77,343.00 | (15,483.00) | 125.03 |
| 4930-00 | Town Clerk Refund | 0.00 | 337.21 | (337.21) | 0.00 |
| 4930-01 | Tax Collector Refund | 0.00 | 179.29 | (179.29) | 0.00 |
| 6010-00 | Employer Social Security | 31,000.00 | 34,059.55 | (3,059.55) | 109.87 |
| 6015-00 | Employer Medicare | 10,000.00 | 10,338.97 | (338.97) | 103.39 |
| 6120-00 | Bank Service Charges | 0.00 | 217.42 | (217.42) | 0.00 |
| 6120-01 | Misc Fees/Charges | 0.00 | 403.20 | (403.20) | 0.00 |
| | Total Expenses | 1,935,624.31 | 1,837,613.57 | 98,010.74 | 94.94 |
| | Net Income | (\$ 1,935,624.31) | (1,837,613.57) | (98,010.74) | 94.94 |

Middleton School District
 Budget Committee Questions / Answers Re: Special Education
 12.22.25

| Budget Committee Questions to the Director of Special Education | Middleton School District Response |
|---|---|
| <p>#1 - We have 54 Middleton students in the elementary level with IEPs -correct? How many IEP eligible Middleton students in Middle & High school level?</p> | <p>As of October 1st: The Middleton School District had 56 students PK-12 that had IEPs. As of 12.22.25 that number increased to a total of 58.</p> <p>Middleton Elementary School = 33 students KRMS = 7 students KRHS = 15 students Out of District students = 3</p> |
| <p>#2 - And are there any student(s) that are eligible but not receiving services at the moment?</p> | <p>No</p> |
| <p>#3 - Are we paying for ANY Special Education services for our Middle & High School students now? (OT, PT, Speech, mental health support, etc)</p> | <p>The Middleton School District is not currently paying for special education or related services costs of Middleton School District's students with IEPs that currently attend KRMS or KRHS. This includes the special education costs of:</p> <ul style="list-style-type: none"> - Specially Designed Instruction in various areas; - Evaluations; - Speech; - OT; - Counseling; - Para support <p>https://docs.google.com/spreadsheets/d/1FW3SL6rla3vOdG6wt-rZkEmhjjJeBuNjnEZg_T7Jh-8/edit?usp=sharing</p> |

| | |
|--|--|
| <p>#4 - Can you provide a list of each line that is a contracted budget line -and would like to see copies of each to see if the budgeted line matches the number in the contract?</p> | <p>As provided on the spreadsheet linked here, special education costs have exceeded what was budgeted.</p> |
| <p>#5 - Would like to know with the paraprofessionals that we have how many are certified paraprofessionals?</p> | <p>Middleton Elementary School does not have any regular education paraprofessionals. None of the special education paraprofessionals are certified as Para I or Para II which are the only certification for paras provided by the NHED. It is not a job requirement.</p> |
| <p>#6 - How much money was spent on the substitute line and who were the substitute teachers? Did we use some of our paras?</p> | <p>Without pulling timecards, the payroll report shows \$12,537.50 paid this year for substitutes, the majority has been for teachers, and some for paras. This is as of a pay date of 12/19/25.</p> |



Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026

Print accounts with zero balance Round to whole dollars Account on new page
 Exclude inactive accounts with zero balance
Definition: BUDGET 2027

From Date: 1/1/2026

To Date: 1/31/2026

| Account | Description | Budget 2025 | Actual 2025 | Budget 2026 | Proposed 2027 | Difference | Percent |
|----------------------------------|--|----------------|----------------|----------------|----------------|--------------|---------|
| 01.69.1100.100.0.000.00000.00.00 | WAGES | \$811,658.09 | \$675,673.55 | \$717,426.61 | \$738,096.50 | \$20,669.89 | 2.88 |
| | what is included in this line- breakdown of contracted/non-contracted positions and salaries for each | \$197,259.76 | \$220,044.60 | \$282,416.80 | \$296,244.00 | \$13,828.20 | 4.89 |
| | | \$6,164.00 | \$8,495.93 | \$10,672.72 | \$9,720.36 | (\$1,152.36) | (10.60) |
| | | \$1,173.31 | \$1,117.16 | \$1,292.00 | \$1,109.14 | (\$183.76) | (14.21) |
| | | \$46,791.69 | \$49,320.95 | \$54,883.29 | \$56,494.38 | \$1,581.09 | 2.88 |
| | | \$104,550.73 | \$117,961.37 | \$121,235.09 | \$130,251.62 | \$9,016.53 | 7.44 |
| | | \$1,090.00 | \$0.00 | \$1,090.00 | \$1,090.00 | \$0.00 | 0.00 |
| | What is contracted services for here- produce the contract or invoice for this line item | \$2,123.84 | \$2,757.59 | \$2,069.84 | \$3,505.96 | \$1,437.32 | 69.48 |
| | | \$0.00 | \$52.50 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| 01.69.1100.310.0.000.00000.00.00 | CONTRACTED SERVICES | \$7,500.00 | \$1,800.00 | \$5,250.00 | \$5,250.00 | \$0.00 | 0.00 |
| 01.69.1100.591.0.000.00000.00.00 | TUITION-REGULAR | \$1,553,817.97 | \$1,499,232.66 | \$1,585,657.34 | \$1,893,928.38 | \$308,271.04 | 6.83 |
| | general supplies What is this for? they want to reduce it by 2k b/c of current expenditures- produce invoices/contracts for these supplies to show actual costs. | \$27,000.00 | \$17,250.64 | \$18,550.00 | \$18,550.00 | \$0.00 | 0.00 |
| | WORKBOOKS | \$9,900.00 | \$10,380.60 | \$4,500.00 | \$5,000.00 | \$500.00 | 11.11 |
| | COMPUTER SOFTWARE | \$21,750.00 | \$16,229.70 | \$21,750.00 | \$23,000.00 | \$1,250.00 | 5.75 |
| | NEW FURNITURE | \$2,500.00 | \$529.78 | \$500.00 | \$600.00 | \$0.00 | 0.00 |
| | REPLACEMENT FURNITURE | \$2,000.00 | \$1,986.62 | \$2,000.00 | \$2,000.00 | \$0.00 | 0.00 |
| Func: REGULAR PROGRAMS - 1100 | | \$2,697,267.39 | \$2,624,813.42 | \$2,829,485.29 | \$2,984,700.24 | \$155,214.95 | 5.49 |
| 01.69.1200.100.0.000.00000.00.00 | WAGES | \$288,626.09 | \$249,099.85 | \$351,363.23 | \$555,357.97 | \$203,994.74 | 58.06 |
| 01.69.1200.211.0.000.00000.00.00 | HEALTH INSURANCE | \$69,742.19 | \$77,965.48 | \$115,684.84 | \$183,879.20 | \$48,194.36 | 41.66 |



Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: BUDGET 2027

From Date: 1/1/2026

To Date: 1/31/2026

| Account | Description | Budget 2025 | Actual 2025 | Budget 2026 | Proposed 2027 | Difference | Percent |
|----------------------------------|---------------------------------|----------------|--------------|--------------|----------------|--------------|---------|
| 01.69.1200.212.0.000.00000.00.00 | DENTAL INSURANCE | \$3,304.00 | \$3,442.58 | \$4,433.16 | \$5,622.40 | \$1,089.24 | 24.57 |
| 01.69.1200.214.0.000.00000.00.00 | DISABILITY INSURANCE | \$362.29 | \$344.97 | \$382.36 | \$621.60 | \$239.24 | 62.57 |
| 01.69.1200.220.0.000.00000.00.00 | FICA | \$22,079.89 | \$18,535.80 | \$26,879.30 | \$42,484.88 | \$15,605.58 | 58.06 |
| 01.69.1200.230.0.000.00000.00.00 | NHRS | \$28,493.39 | \$30,251.27 | \$31,298.88 | \$41,284.50 | \$9,985.62 | 31.90 |
| 01.69.1200.250.0.000.00000.00.00 | UNEMPLOYMENT COMPENSATION | \$980.00 | \$0.00 | \$1,080.00 | \$1,350.00 | \$270.00 | 25.00 |
| 01.69.1200.260.0.000.00000.00.00 | WORKERS COMPENSATION | \$983.20 | \$1,091.49 | \$1,074.31 | \$2,637.95 | \$1,563.64 | 145.55 |
| 01.69.1200.310.0.000.00000.00.00 | CONTRACTED SERVICES | \$19,600.00 | \$18,513.71 | \$4,600.00 | \$18,439.39 | \$14,839.39 | 322.60 |
| 01.69.1200.323.0.000.00000.00.00 | PROFESSIONAL PUPIL SERVICES | \$186,000.00 | \$110,106.25 | \$251,500.00 | \$289,250.00 | \$47,750.00 | 18.99 |
| 01.69.1200.390.0.000.00000.00.00 | LEGAL | \$3,600.00 | \$2,989.00 | \$0.00 | \$7,000.00 | \$7,000.00 | 0.00 |
| 01.69.1200.534.0.000.00000.00.00 | POSTAGE | \$500.00 | \$11.82 | \$500.00 | \$100.00 | (\$400.00) | (80.00) |
| 01.69.1200.551.0.000.00000.00.00 | TUITION-OTHER LEA'S | \$216,133.07 | \$229,556.11 | \$182,000.00 | \$279,840.00 | \$98,840.00 | 48.81 |
| 01.69.1200.583.0.000.00000.00.00 | TUITION-PRIVATE | \$167,930.83 | \$108,268.37 | \$0.00 | \$303,000.00 | \$303,000.00 | 0.00 |
| 01.69.1200.580.0.000.00000.00.00 | TRAVEL | \$500.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | 0.00 |
| 01.69.1200.610.0.000.00000.00.00 | GENERAL SUPPLIES | \$4,750.00 | \$3,807.43 | \$1,500.00 | \$2,000.00 | \$600.00 | 33.33 |
| 01.69.1200.611.0.000.00000.00.00 | TESTING MATERIALS | \$13,625.00 | \$4,029.55 | \$0.00 | \$5,000.00 | \$5,000.00 | 0.00 |
| 01.69.1200.640.0.000.00000.00.00 | WORKBOOKS | \$500.00 | \$0.00 | \$500.00 | \$250.00 | (\$250.00) | (50.00) |
| 01.69.1200.641.0.000.00000.00.00 | BOOKS & OTHER PRINTED MATERIALS | \$250.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | 0.00 |
| 01.69.1200.650.0.000.00000.00.00 | COMPUTER SOFTWARE | \$500.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 | 0.00 |
| 01.69.1200.731.0.000.00000.00.00 | NEW EQUIPMENT | \$1,500.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00 |
| 01.69.1200.810.0.000.00000.00.00 | DUES & FEES | \$1,000.00 | \$997.50 | \$1,000.00 | \$1,300.00 | \$300.00 | 30.00 |
| Func: SPECIAL EDUCATION - 1200 | | \$1,010,270.05 | \$856,973.16 | \$976,296.08 | \$1,723,817.89 | \$747,521.81 | 76.57 |



Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

From Date: 1/1/2026

To Date: 1/31/2026

Definition: BUDGET 2027

| Account | Description | Budget 2025 | Actual 2025 | Budget 2026 | Proposed 2027 | Difference | Percent |
|---------------------------------------|------------------------------|--------------|--------------|--------------|---------------|-------------|---------|
| 01.89.1410.610.0.000.00000.00.00 | GENERAL SUPPLIES | \$250.00 | \$0.00 | \$0.00 | \$250.00 | \$250.00 | 0.00 |
| Func: CO-CURRICULAR ACTIVITIES - 1410 | | \$250.00 | \$0.00 | \$0.00 | \$250.00 | \$250.00 | 0.00 |
| 01.89.2110.310.0.000.00000.00.00 | CONTRACTED SERVICES | \$250.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | 0.00 |
| Func: ATTENDANCE SERVICES - 2110 | | \$250.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | 0.00 |
| 01.89.2120.100.0.000.00000.00.00 | WAGES | \$80,821.34 | \$70,117.00 | \$76,101.00 | \$82,670.00 | \$6,569.00 | 8.63 |
| 01.89.2120.211.0.000.00000.00.00 | HEALTH INSURANCE | \$29,398.85 | \$32,816.32 | \$37,173.55 | \$42,546.80 | \$5,373.05 | 14.46 |
| 01.89.2120.212.0.000.00000.00.00 | DENTAL INSURANCE | \$1,466.00 | \$1,527.44 | \$1,600.68 | \$1,680.72 | \$80.04 | 5.00 |
| 01.89.2120.214.0.000.00000.00.00 | DISABILITY INSURANCE | \$121.84 | \$115.80 | \$140.23 | \$140.23 | \$0.00 | 0.00 |
| 01.89.2120.220.0.000.00000.00.00 | FICA | \$4,652.83 | \$5,050.11 | \$5,821.73 | \$6,324.26 | \$502.53 | 8.63 |
| 01.89.2120.230.0.000.00000.00.00 | NHRS | \$11,945.31 | \$13,770.90 | \$14,634.23 | \$15,867.44 | \$1,233.21 | 8.63 |
| 01.89.2120.250.0.000.00000.00.00 | UNEMPLOYMENT COMPENSATION | \$90.00 | \$0.00 | \$180.00 | \$90.00 | (\$90.00) | (50.00) |
| 01.89.2120.260.0.000.00000.00.00 | WORKERS COMPENSATION | \$224.37 | \$291.32 | \$224.37 | \$382.68 | \$158.31 | 75.01 |
| 01.89.2120.610.0.000.00000.00.00 | GENERAL SUPPLIES | \$500.00 | \$498.04 | \$500.00 | \$500.00 | \$0.00 | 0.00 |
| Func: GUIDANCE SERVICES - 2120 | | \$109,220.34 | \$124,186.93 | \$136,375.79 | \$160,241.93 | \$13,866.14 | 10.17 |
| 01.89.2130.100.0.000.00000.00.00 | WAGES | \$0.00 | \$0.00 | \$0.00 | \$87,170.00 | \$87,170.00 | 0.00 |
| 01.89.2130.211.0.000.00000.00.00 | HEALTH INSURANCE | \$0.00 | \$0.00 | \$0.00 | \$42,546.80 | \$42,546.80 | 0.00 |
| 01.89.2130.212.0.000.00000.00.00 | DENTAL INSURANCE | \$0.00 | \$0.00 | \$0.00 | \$1,680.72 | \$1,680.72 | 0.00 |
| 01.89.2130.220.0.000.00000.00.00 | FICA | \$0.00 | \$0.00 | \$0.00 | \$5,138.51 | \$5,138.51 | 0.00 |

Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

From Date: 1/1/2026

To Date: 1/31/2026

Definition: BUDGET 2027

| Account | Description | Budget 2025 | Actual 2025 | Budget 2026 | Proposed 2027 | Difference | Percent |
|---|---------------------------|-------------|-------------|-------------|---------------|---------------|----------|
| 01.69.2130.230.0.000.00000.00.00 | NHRS | \$0.00 | \$0.00 | \$0.00 | \$12,916.79 | \$12,916.79 | 0.00 |
| 01.69.2130.329.0.000.00000.00.00 | HEALTH SERVICES | \$83,596.29 | \$87,503.84 | \$91,685.00 | \$0.00 | (\$91,685.00) | (100.00) |
| 01.69.2130.610.0.000.00000.00.00 | GENERAL SUPPLIES | \$500.00 | \$489.98 | \$500.00 | \$500.00 | \$0.00 | 0.00 |
| 01.69.2130.731.0.000.00000.00.00 | NEW EQUIPMENT | \$250.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | 0.00 |
| Func: HEALTH SERVICES - 2130 | | \$84,446.29 | \$87,993.82 | \$92,435.00 | \$130,202.62 | \$37,767.62 | 40.88 |
| 01.69.2210.100.0.000.00000.00.00 | WAGES | \$0.00 | \$292.70 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| 01.69.2210.220.0.000.00000.00.00 | FICA | \$0.00 | \$22.39 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| 01.69.2210.240.0.000.00000.00.00 | STAFF DEVELOPMENT | \$0.00 | \$750.00 | \$10,000.00 | \$11,000.00 | \$1,000.00 | 10.00 |
| 01.69.2210.322.0.000.00000.00.00 | INSTRUCTIONAL IMPROVEMENT | \$5,100.00 | \$237.91 | \$8,000.00 | \$6,000.00 | \$0.00 | 0.00 |
| 01.69.2210.580.0.000.00000.00.00 | TRAVEL | \$200.00 | \$0.00 | \$250.00 | \$0.00 | (\$250.00) | (100.00) |
| 01.69.2210.610.0.000.00000.00.00 | GENERAL SUPPLIES | \$200.00 | \$0.00 | \$0.00 | \$600.00 | \$600.00 | 0.00 |
| Func: IMPROVEMENT OF INSTRUCTION - 2210 | | \$5,500.00 | \$1,303.00 | \$18,250.00 | \$19,600.00 | \$1,350.00 | 7.40 |
| 01.69.2220.100.0.000.00000.00.00 | WAGES | \$17,081.65 | \$12,133.35 | \$18,782.70 | \$26,125.00 | \$8,332.30 | 49.66 |
| 01.69.2220.211.0.000.00000.00.00 | HEALTH INSURANCE | \$0.00 | \$0.00 | \$0.00 | \$15,757.20 | \$15,757.20 | 0.00 |
| 01.69.2220.212.0.000.00000.00.00 | DENTAL INSURANCE | \$0.00 | \$0.00 | \$0.00 | \$867.48 | \$867.48 | 0.00 |
| 01.69.2220.220.0.000.00000.00.00 | FICA | \$1,305.21 | \$925.75 | \$1,437.64 | \$2,151.56 | \$713.92 | 49.66 |
| 01.69.2220.230.0.000.00000.00.00 | NHRS | \$0.00 | \$71.35 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| 01.69.2220.250.0.000.00000.00.00 | UNEMPLOYMENT COMPENSATION | \$0.00 | \$0.00 | \$0.00 | \$90.00 | \$90.00 | 0.00 |
| 01.69.2220.260.0.000.00000.00.00 | WORKERS COMPENSATION | \$55.95 | \$72.64 | \$55.95 | \$133.59 | \$77.64 | 136.77 |



Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026

Print accounts with zero balance Round to whole dollars Account on new page
 Exclude inactive accounts with zero balance
Definition: BUDGET 2027

From Date: 1/1/2026

To Date: 1/31/2026

Table with columns: Account, Description, Budget 2025, Actual 2025, Budget 2026 Proposed 2027, Difference, Percent. Rows include categories like EDUCATIONAL MEDIA SERVICES - 2220 and SCHOOL BOARD SERVICES - 2310.

Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

From Date: 1/1/2026

To Date: 1/31/2026

Definition: BUDGET 2027

| Account | Description | Budget 2025 | Actual 2025 | Budget 2026 | Proposed 2027 | Difference | Percent |
|--------------------------------------|---------------------------|--------------|--------------|--------------|---------------|--------------|---------|
| 01.69.2410.100.0.000.00000.00.00 | WAGES | \$141,023.75 | \$145,261.50 | \$150,450.66 | \$155,654.83 | \$5,204.17 | 3.46 |
| 01.69.2410.211.0.000.00000.00.00 | HEALTH INSURANCE | \$62,386.29 | \$69,640.00 | \$76,910.60 | \$85,093.20 | \$6,182.60 | 7.83 |
| 01.69.2410.212.0.000.00000.00.00 | DENTAL INSURANCE | \$2,932.00 | \$3,054.98 | \$3,201.36 | \$3,361.44 | \$160.08 | 5.00 |
| 01.69.2410.214.0.000.00000.00.00 | DISABILITY INSURANCE | \$282.05 | \$1,101.10 | \$289.02 | \$160.51 | (\$123.41) | (42.57) |
| 01.69.2410.220.0.000.00000.00.00 | FICA | \$10,788.32 | \$10,391.25 | \$11,509.48 | \$11,907.59 | \$398.11 | 3.46 |
| 01.69.2410.230.0.000.00000.00.00 | NHRS | \$25,638.19 | \$26,408.43 | \$26,632.51 | \$26,674.52 | \$242.01 | 0.91 |
| 01.69.2410.250.0.000.00000.00.00 | UNEMPLOYMENT COMPENSATION | \$180.00 | \$0.00 | \$180.00 | \$180.00 | \$0.00 | 0.00 |
| 01.69.2410.260.0.000.00000.00.00 | WORKERS COMPENSATION | \$463.86 | \$602.27 | \$463.86 | \$739.36 | \$275.50 | 59.39 |
| 01.69.2410.442.0.000.00000.00.00 | COPYING | \$5,000.00 | \$2,370.75 | \$8,800.00 | \$8,800.00 | \$0.00 | 0.00 |
| 01.69.2410.531.0.000.00000.00.00 | TELEPHONE | \$10,000.00 | \$15,348.58 | \$12,700.00 | \$12,700.00 | \$0.00 | 0.00 |
| 01.69.2410.534.0.000.00000.00.00 | POSTAGE | \$1,000.00 | \$1,080.49 | \$1,200.00 | \$1,200.00 | \$0.00 | 0.00 |
| 01.69.2410.580.0.000.00000.00.00 | TRAVEL | \$0.00 | \$40.54 | \$0.00 | \$50.00 | \$50.00 | 0.00 |
| 01.69.2410.610.0.000.00000.00.00 | GENERAL SUPPLIES | \$200.00 | \$0.00 | \$200.00 | \$200.00 | \$0.00 | 0.00 |
| 01.69.2410.610.0.000.00000.00.00 | DUES & FEES | \$350.00 | \$0.00 | \$350.00 | \$500.00 | \$250.00 | 71.43 |
| Func: OFFICE OF THE PRINCIPAL - 2410 | | \$260,244.46 | \$275,297.89 | \$294,088.39 | \$307,527.45 | \$12,639.06 | 4.29 |
| 01.69.2510.810.0.000.00000.00.00 | DUES & FEES | \$3,000.00 | \$2,879.70 | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00 |
| Func: FISCAL SERVICES - 2510 | | \$3,000.00 | \$2,879.70 | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00 |
| 01.69.2620.100.0.000.00000.00.00 | WAGES | \$80,950.09 | \$83,202.84 | \$83,212.65 | \$90,611.54 | \$7,398.89 | 8.89 |
| 01.69.2820.211.0.000.00000.00.00 | HEALTH INSURANCE | \$34,587.74 | \$38,720.88 | \$43,872.30 | \$42,546.80 | (\$1,325.70) | (3.02) |



Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026

Print accounts with zero balance Round to whole dollars Account on new page
 Exclude inactive accounts with zero balance
Definition: BUDGET 2027

From Date: 1/1/2026

To Date: 1/31/2026

Table with 8 columns: Account, Description, Budget 2025, Actual 2025, Budget 2026 Proposed 2027, Difference, Percent. Rows include categories like DENTAL INSURANCE, DISABILITY INSURANCE, FICA, NTRS, WORKERS COMPENSATION, etc.

Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

From Date: 1/1/2026

To Date: 1/31/2026

Definition: BUDGET 2027

| Account | Description | Budget 2025 | Actual 2025 | Budget 2026 | Proposed 2027 | Difference | Percent |
|---|-----------------------------------|-------------|--------------|-------------|---------------|-------------|---------|
| 01.69.2721.100.0.000.00000.00.00 | WAGES | \$42,534.43 | \$73,877.25 | \$66,996.19 | \$135,504.60 | \$68,508.41 | 102.26 |
| 01.69.2721.220.0.000.00000.00.00 | FICA | \$3,253.88 | \$5,651.67 | \$5,125.21 | \$11,175.77 | \$6,050.56 | 118.05 |
| 01.69.2721.260.0.000.00000.00.00 | UNEMPLOYMENT COMPENSATION | \$270.00 | \$0.00 | \$380.00 | \$270.00 | (\$80.00) | (25.00) |
| 01.69.2721.260.0.000.00000.00.00 | WORKERS COMPENSATION | \$170.04 | \$220.78 | \$170.04 | \$530.28 | \$360.22 | 211.84 |
| 01.69.2721.322.0.000.00000.00.00 | INSTRUCTIONAL IMPROVEMENT | \$250.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| 01.69.2721.519.0.000.00000.00.00 | CONTRACTED TRANSPORTATION | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00 |
| 01.69.2721.531.0.000.00000.00.00 | TELEPHONE | \$1,500.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00 |
| 01.69.2721.629.0.000.00000.00.00 | TRANSPORTATION FUEL | \$18,000.00 | \$28,136.45 | \$18,300.00 | \$21,000.00 | \$2,700.00 | 14.75 |
| 01.69.2721.810.0.000.00000.00.00 | DUES & FEES | \$600.00 | \$1,077.50 | \$600.00 | \$1,000.00 | \$400.00 | 66.67 |
| Func: REGULAR TRANSPORTATION - 2721 | | \$67,578.35 | \$108,963.65 | \$84,051.44 | \$171,980.83 | \$77,929.39 | 82.86 |
| 01.69.2722.100.0.000.00000.00.00 | WAGES | \$17,145.72 | \$26,615.98 | \$60,801.34 | \$71,032.80 | \$10,231.26 | 16.83 |
| 01.69.2722.220.0.000.00000.00.00 | FICA | \$1,311.65 | \$2,188.10 | \$4,651.30 | \$5,433.99 | \$782.69 | 16.83 |
| 01.69.2722.260.0.000.00000.00.00 | WORKERS COMPENSATION | \$124.58 | \$161.77 | \$124.58 | \$337.40 | \$212.81 | 170.81 |
| 01.69.2722.310.0.000.00000.00.00 | CONTRACTED SERVICES | \$15,658.00 | \$545.04 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| Func: SPECIAL EDUCATION TRANSPORTATION - 2722 | | \$34,239.95 | \$31,512.89 | \$65,577.23 | \$76,803.99 | \$11,226.76 | 17.12 |
| 01.69.2740.430.0.000.00000.00.00 | REPAIRS & MAINTENANCE | \$18,000.00 | \$22,978.41 | \$18,000.00 | \$22,000.00 | \$4,000.00 | 22.22 |
| Func: VEHICLE SERVICING - 2740 | | \$18,000.00 | \$22,978.41 | \$18,000.00 | \$22,000.00 | \$4,000.00 | 22.22 |
| 01.69.2820.310.0.000.00000.00.00 | CONTRACTED SERVICES-TECHNOLOGY | \$16,000.00 | \$16,705.00 | \$15,000.00 | \$18,000.00 | \$3,000.00 | 20.00 |



Middleton School District

MIDDLETON Proposed Budget FY2027 12/18/25

Fiscal Year: 2025-2026

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

From Date: 1/1/2026

To Date: 1/31/2026

Definition: BUDGET 2027

| Account | Description | Budget 2025 | Actual 2025 | Budget 2026 | Proposed 2027 | Difference | Percent |
|-----------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------|
| 01.99.2820.532.0.000.00000.00.00 | INTERNET ACCESS | \$10,386.00 | \$9,295.13 | \$16,480.00 | \$16,480.00 | \$0.00 | 0.00 |
| 01.99.2820.650.0.000.00000.00.00 | COMPUTER SOFTWARE | \$2,006.00 | \$0.00 | \$2,500.00 | \$2,500.00 | \$0.00 | 0.00 |
| 01.99.2820.735.0.000.00000.00.00 | REPLACEMENT EQUIPMENT | \$984.00 | \$450.00 | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00 |
| Func: INFORMATION SERVICES - 2820 | | \$28,386.00 | \$28,460.13 | \$35,980.00 | \$38,980.00 | \$3,000.00 | 8.34 |
| 01.99.5110.910.0.000.00000.00.00 | REDEMPTION OF PRINCIPAL | \$300,000.00 | \$300,000.00 | \$300,000.00 | \$300,000.00 | \$0.00 | 0.00 |
| Func: PRINCIPAL - 5110 | | \$300,000.00 | \$300,000.00 | \$300,000.00 | \$300,000.00 | \$0.00 | 0.00 |
| 01.99.5120.830.0.000.00000.00.00 | INTEREST | \$124,650.00 | \$124,650.00 | \$112,350.00 | \$103,050.00 | (\$9,300.00) | (8.28) |
| Func: INTEREST - 5120 | | \$124,650.00 | \$124,650.00 | \$112,350.00 | \$103,050.00 | (\$9,300.00) | (8.28) |
| Grand Total: | | \$5,153,812.34 | \$5,163,776.97 | \$5,563,503.40 | \$6,728,831.65 | \$1,163,328.25 | 20.91 |

End of Report

Middleton Budget Committee Questions - as of 1/13/2026

- "Special Ed Revenue" warrant article - we will edit the \$100k to be corrected to \$300k. This is in the minutes of the Board meeting so we can make this edit now.
- Regarding using the bus fund, this would require a hearing to request withdrawal from the trust for the purpose of purchasing a bus (just like the special ed trust hearing we just held). Purchasing a bus would not be a warrant article because the voters already voted to approve the bus fund which exists now.
- Minutes: Public minutes (albeit in draft form) are required to be available within five days of the meeting. Our practice has been to post the final, approved minutes however we will post when the draft is available and then replace it with the final, approved minutes.

Questions on Heather's Budget pages.

- SEE DOCUMENT HERE for responses posted to every comment.

Supporting links and notes:

- **CONTRACTED SERVICES** - See the **Board PPT Presentation**
- **CONTRACTS** - We can compile all contracts however this will take additional time.
- **COST PER PUPIL** - The other districts that contract GWRSD for tuition are Wakefield and Freedom. Both MOUs require full per pupil cost plus special education costs. Middleton has paid about two thirds of per pupil since the beginning of the first contract with GWRSD. Next year will be the first of a five-year phase in to bring MSD to per pupil cost. This will also be the first year special education costs are charged. GWRSD School Board requires all contracted districts to be at these rates. The GWRSD Board and MSD Board agreed to a one year delay (last year) and a five year phase in to reach per pupil cost.
- **KRMS COST PER PUPIL \$26,134.02**
- **KRHS COST PER PUPIL \$25,421.01**
- **BUS INVENTORY**
- **BUS EMPLOYEE INFORMATION**
- **Bus Driver Pay Scale**

1. What is the deadline to submit Petitioned Warrant Articles?

This information is available on the NHMA website - SB2 Calendar Tuesday, January 13, 2026

2. List of current District vehicles (2020-present), purchase price, sale price, sold to whom.

This will take additional time to generate.

3. When did the School Board vote to sell vehicles?

The School Board did not conduct a vote to sell vehicles. See School Board policy DN.

4. Whose School Board terms are open?

This information is available on the MSD website - School Board Samantha Martell

5. What was the discussion for a School Board member to resign after the election?

One School Board member, Nicole Huntress, announced her resignation effective March 1, 2026 at the last school board meeting.

6. What is the turnaround for public input answers from tonight to be given to the budget committee?

Most answers are answered here. One requires additional time.

7. What is the final FY2027 operating budget number?

\$6,855,332

8. How many warrant articles are there?

9

9. What is the FY2027 default budget number?

\$6,448,397

Middleton School District FY2027 Budget Presentation

- For: MSD School Board & Middleton Town Budget Committee
- Date: November–December 2025

Timeline for Budget Review

- Nov. 12, 2025: MSD Finance Committee & School Board – Preliminary Budget Review
- Nov. 17, 2025: Middleton Budget Committee – Budget Discussion
- Dec. 10, 2025: School Board Meeting – Budget Adoption
- Feedback from the town incorporated prior to final adoption

Overview of Major Budget Drivers

- Majority of increases are contractual obligations
- Special Education Tuition, Contracted Services, Transportation: +\$775,000
- Middleton Teachers Association CBA: +\$50,750 Year 2 (teacher payroll & professional development)
- SAU Services: +\$56,000
- Grades 7-12 Tuition: +\$108,000
- Nurse Position: +\$38,000
- Health Insurance: +9.4%

Wage Overview

- Regular Education: Teachers and Substitutes (CBA contractual) Increase: +\$163,650
- Paras, Technology, Custodial, and Bus Drivers: in later sections
- Food Service: Self-sustaining (1 site supervisor, 1 assistant)
- Non-union staff & paras: +3.3% cost of living increase

Function 1100: Regular Programs

- Covers teacher & substitute wages and benefits
- Tuition – Regular: Year 1 of 5-year phase-in toward per-pupil cost at Governor Wentworth
- Increase: +\$108,271.04 based on student projection
- Supplies: Level funded
- Workbooks: Slight increase (half funded this year)
- Replacement Furniture: +\$2,000 (chair replacement cycle)

Function 1200: Special Education

- 3.5 special ed teachers (3 full time special education plus half time preschool included in the CBA increase)
- 2 new paras hired for student needs this year
- Contracted & Professional Services: Speech, OT, PT, behavioral, and support
- Tuition – LEAs: Separate warrant for DPT case manager (7-12)
- Tuition – Private: Increased out-of-district placements

Guidance & Health Services

- Guidance Counselor: Included in CBA
- Nurse Salary: Now shifted to MSD payroll (ending Huggins contract)
- Transition to in-house nurse management
- Increase will be a separate warrant article

Improvement of Instruction

- Staff Development: \$11,000 (per teacher CBA)
- Instructional Improvement: \$8,000 (principal's contract)
- Travel: \$0 (teacher CBA)
- Educational Media Services: Part-time Library Media Specialist (CBA increase)

- School Board Services: SAU contract +\$56,142.95 (formula-driven)
- Principal's Office: Principal & admin assistant (+3.3% COLA)
- Dues/Fees: \$600 (Principal's Association membership)
- Fiscal Services: Banking fees \$3,000

Administrative & Support Services

Operations & Maintenance

- Custodial Staff: Two hourly employees (+3.3% COLA)
- Repairs & Maintenance: Requesting \$15,000 (up from \$12,000; \$10,400 spent by Nov 2025)
- Service Agreements: fire, locks, boiler, pest, security, water testing, heating
- Electricity: End of 3-year locked rate; rebidding Spring 2026

Transportation & Technology

- Regular Transportation: 3 bus drivers (+3.3%)
- Special Education Transportation: In-house + contracted as needed
- Technology Services: Request for summer project support

Debt Service & Default Budget

- Bond Redemption: Paid annually to NH Municipal Bond Bank
- Default Budget
- Trust hearings may be required for funding

Trust Fund Balances (as of June 30, 2025)

- Special Education: \$372,242.99
- Bus Fund: \$144,092.10
- Technology: \$62,061.51
- Construction & Repairs: \$270,902.11
- Total Trust Fund Balances: \$849,298.71

Warrant Articles (FY2027 Proposed)

Same as last year (FY2026):

- Maintenance Capital Reserve: \$75,000
- Special Education Capital Reserve: \$7,000
- Bus Capital Reserve: \$5,000
- Special Ed Case Manager (DPT 7-12) Warrant: \$105,000 (failed FY2026)
-

New:

- Nurse: approx. \$38,000 (increase over currently budgeted for nurse contract)

Summary & Next Steps

- Budget primarily contractual and service-driven
- Health insurance and special education are major budget drivers
- Continue commitment to transparency and fiscal responsibility
- Incorporate Budget Committee & community feedback before adoption

| Bus Number | Year | Make | Model | Vin# | Purchased | Value | General Notes | Start Date | End Date |
|------------|------|--------------|-------|------------------|-------------------|-----------|------------------------|------------|-----------|
| M7 | 2020 | Thomas C2 | SBus | AUZARFC9CLJ3454 | May 29, 2019 | \$ 89,164 | 4 year lease | 7/15/2019 | 7/15/2022 |
| M9 | 2022 | Chevy | 051MS | 1GB35B74N1Z03994 | November 29, 2022 | \$ 69,800 | Cash Purchase-ESSERIII | | |
| M10 | 2025 | Thomas 340TS | SBus | AUZARFCXSCVH866Z | 15-Aug-24 | 130,645 | Cash Purchase-ESSERIII | | |

Wheelchair bus

google.com/spreadsheets/d/1-8142m5IQ2_x28JQrHVKoZRFunycJ-Veulr?gid=630761358&gid=630761358

| me | Position Type | Description | Licence Type | Function | FTE | FY26 Salary | FY27 Salary | Rate | Years Exp | NEW RATE FY27 |
|-------------------|---------------|---------------|--------------|----------|--------|-------------|-------------|---------|-----------|---------------|
| CANT - SPARE | BUS DRIVER | SUPPORT STAFF | NA | 2721 | 0.7690 | 34,896.29 | 36,047.87 | \$21.22 | | |
| Z-GERALD, MARISSA | BUS DRIVER | SUPPORT STAFF | Operator * | 2722 | 0.7690 | 33,867.12 | 34,984.73 | \$21.22 | 1 | \$21.22 |
| FBALL, KEEGAN A | BUS DRIVER | SUPPORT STAFF | CDL | 2721 | 0.7690 | 38,924.05 | 40,208.54 | \$21.22 | 1 | \$25.00 |
| JULX, DAVID M | BUS DRIVER | SUPPORT STAFF | CDL | 2721 | 0.7690 | 36,689.38 | 37,900.13 | \$21.22 | 10+ | \$29.00 |
| JULX, SHARON A | BUS DRIVER | SUPPORT STAFF | Operator | 2722 | 0.7690 | 32,454.66 | 33,525.66 | \$21.22 | 7 | \$23.00 |

Working for CDL

1/19/26, 3:39 PM

Driver Listing FY26.xlsx - Google Sheets

Middleton Elementary School
 Bus Driver Pay Scale

| Years of experience | Van Driver | | Special Ed bus driver | Full bus driver |
|---------------------|---|---------|-----------------------|-----------------|
| | School Bus Certificate or CDL-C license | | | CDL B only |
| 0-5 | \$20/hr | \$21/hr | | \$25/hr |
| 5-10 | \$22/hr | \$23/hr | | \$27/hr |
| 10+ | \$23/hr | \$24/hr | | \$29/hr |

- Any employee coming into this pay scale whose step would place them at a lower rate of pay than they are currently earning, will retain their rate of pay until they reach the next step on the pay scale or move into a different category.
- This pay scale is intended to cover school years 2026-2027 and 2027-2028.

1/19/23, 3:41 PM

Bus Driver pay scale board approved.docx - Google Docs