

**TOWN OF NORTHWOOD
NEW HAMPSHIRE
ANNUAL REPORT**



**For The Year Ending
December 31, 1998**

1999 DATES TO REMEMBER

January 1	Town Fiscal year opens
January 20	First day for Candidates to declare for Town Election
January 29	Last day for Candidates to declare for Town Election
March 1, 2000	Last day to file for Veteran's Credit for 1999
March 6	Annual School District Meeting
March 9	Annual Town and School Elections
March 13	Annual Town Meeting
April 1	All property in Northwood, assessed to owner this ate
April 15	Last Day for taxpayers to apply for Current Land Use Assessment RSA 79-A:5, II
June 30	School District Fiscal year closes
July 1	School District Fiscal year opens
July 1	First half of semi-annual tax billing commences to draw interest at 12%
August 1	Last day for qualified person over 65 to apply for an Elderly Exemption for 1998
December 1	Unpaid real estate of second tax billing commences to draw interest at 12%
December 31	Town Fiscal year closes

Annual Report

of the

Town Officers

for

The Fiscal Year Ending

December 31, 1998

and of the

School District

for the Year Ending

June 30, 1998

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1998 Town Report Dedication

It has been the custom, in past years, to dedicate our Town Report to one or two special people who give selflessly to make our Town a better place to live.

This year this page is dedicated to all the men and women who work in all the departments of our Town and all the people who serve on our committees. These are the people who handle the day to day problems and issues that keep our Town running smoothly.

To them, we offer our thanks and appreciation.



TOWN OFFICIALS AS OF DECEMBER 31, 1998

Elected Town Officials

Moderator

Robert B. Robertson

Term Expires March 2000

Road Agent

James D. Wilson

Term Expires March 1999

Town Clerk

Judy Pease

Term Expires March 1999

Tax Collector

Jane St.Pierre

Term Expires March 1999

Town Treasurer

Joseph A. Knox

Term Expires March 1999

Elected Boards And Committees

Board of Selectman

Virginia "Ginger" Dole (Chairman)

Term Expires March 1999

Marion J. Knox

Term Expires March 2000

Douglas J. Peterson

Term Expires March 2001

Budget Committee

Daniel McNally (Chairman)

Term Expires March 2000

Allan G. Holmes (Vice-Chairman, Terminated)

Term Expires March 2000

Catherine A. Hillner

Term Expires March 2001

Jean W. Lane

Term Expires March 2001

Viena A. Dow

Term Expires March 2001

Judy Pease (Resigned)

Term Expires March 1999

Fern Eldridge

Term Expires March 1999

Peter Stimmell

Term Expires March 1999

Robert E. Bailey

Term Expires March 2000

Scott R. Bryer

Term Expires March 1999

James A. Hadley

Term Expires March 2001

Mark L. Edwards

Term expires March 1999

Linda Smith, Secretary

Supervisors of Checklist

Phyllis L.Reese

Term Expires March 2000

Priscilla King

Term Expires March 2004

Susan Robertson

Term Expires March 2002

Trustees of Trust Funds

Andreas M. Turner
Joann W. Bailey
Russell C. Eldridge

Term Expires March 2001
Term Expires March 1999
Term Expires March 2000

Cemetery Trustees

Nancy R. Boyd
Andreas M. Turner
George E. Reese

Term Expires March 2001
Term Expires March 1999
Term Expires March 2000

Library Trustees

Nathalie Wall, Chair
Priscilla P. Merrill
Jane Martin

Term Expires March 1999
Term Expires March 2001
Term Expires March 2000

Planning Board

Scott P. Martin (Chairman)
Eleanor T. Pinkham (Vice-Chairman)
Carol L. Deveau (Resigned)
Russell C. Eldridge
Patrick L. Bell
Gayle Robbins-Monteith (Alternate)
Elaine O. Planchet
Douglas J. Peterson (Selectmen Representative)

Term Expires March 1999
Term Expires March 2000
Term Expires March 1999
Term Expires March 2001
Term Expires March 2000
Term Expires March 2000
Term Expires March 2001

Linda Smith, Secretary

Police Commission

W. Edward Bryant, Jr.
Louis St. Pierre
Richard Cummings (Appointed)
Preston B. Stevenson, Jr. (Resigned)

Term Expires March 2001
Term Expires March 1999
Term Expires March 1999
Term Expires March 2000

Linda Smith, Secretary

Appointed Boards and Committees

Animal Control Officer

Don Evans

Term Expires March 1999

Board of Adjustment

Bruce Farr (Chairman)
George Rogers (Vice-Chairman)
Jean W. Lane
Roy Pender (Alternate)
Thomas Lavigne
Linda Smith
Robert Bailey (Alternate)

Term Expires March 2000
Term Expires March 2001
Term Expires March 2001
Term Expires March 1999
Term Expires March 1999
Term Expires March 2000
Term Expires March 1999

Linda Smith, Secretary

Emergency Management

Robert E. Young (Director)	Term Expires March 2001
Kevin Madison	Term Expires March 2001
Michael D'Alessandro	Term Expires March 2001
Michael Hoisington	Term Expires March 2001

Recycling Committee

Viena Dow (Chairman)	Term Expires March 1999
Margaret Walker (Secretary)	Term Expires March 2001
Robert Clark	Term Expires March 1999
Thomas Dole	Term Expires March 1999
John H. Jacobsmeyer (Terminated)	Term Expires March 1999
LuAnn Pigeon	Term Expires March 2001
Carol Welsh	Term Expires March 2001

Recreation Commission

David Ruth, Chairman	Term Expires March 2001
Grace Levergood	Term Expires March 1999
Debra Giolito	Term Expires March 2001
Mary Ann Peterson	Term Expires March 2000

Rural District VNA

Luann Cummings (Resigned)	Term Expires March 1999
Charlotte Klaubert	Term Expires March 1999
Patricia Moore (Appointed)	Term Expires March 1999

Conservation Commission

Charles Therriault, Chairman	Term Expires March 1999
Winifred Young, Vice Chairman	Term Expires March 1999
Herb Bergquist	Term Expires March 1998
Nancy Voorhis	Term Expires March 1999
John Rule (Resigned)	Term Expires March 2000
Scott Martin (Alternate)	Term Expires March 1998
Lisa Lamphere (Resigned)	Term Expires March 1998
Jim Viar (Resigned)	Term Expires March 1998
Stephnie Therriault (Resigned)	Term Expires March 1998
Patrick Bell (Alternate)	Term Expires March 1998
Alaine Peteroy	Term Expires March 1999
James Ryan	Term Expires March 1999

Linda Smith, Secretary

Cable Committee (Not Appointed)

Lucy Edwards (Chairman)
Thomas Dole
Ben Edwards
Janet Tower
Jim Hadley

Benjamin Bencal
Edward Braski
Gordon E. Moore
Pat Delorey
Joseph A. Knox

Route 4 Impact Committee

Andrew John Lane (Chairman)
George Rogers (Vice-Chairman)
Thomas Chase (Secretary)
Jeff Lalish
Scott Martin
Robert Clark
Robert E. Bailey
Russell C. Eldridge
Richard Blackburn
Catherine F. McNally
Virginia R. Dole (Selectmen Representative)

Term Expires March 1999
Term Expires March 1999
Term Expires March 1999
Term Expires March 1999
Term Expires March 1999
Term Expires March 1999
Term Expires March 1999
Term Expires March 1999
Term Expires March 1999
Term Expires March 1999

Strafford Regional Planning Commission

Scott Martin
Robert Clark

Term Expires March 1999
Term Expires March 1999

225th Anniversary Committee (Not Appointed)

Joseph A. Knox, Chairman
Richard Blackburn (Vice Chairman)
Althea "Bunny" Behm
John Schlang
Denise Taschereau
Sheryl Hoisington
Priscilla Turner
Allyson Herk
Janet Clark
Lois DeTrude
Viena Dow
Dorothy Arsenault
Elaine Fregosi

Marion J. Knox, Secretary
James Boyd, Treasurer
Russell Eldridge, Treasurer, Assist.
Ann White
Arlene Fisher
Sandra Priolo
Lisa Caron
Rev. Carl Rundgren
Charles Bailey
Stephen Bailey
Douglas Jackson
Richard Fregosi
Catherine Hillner

Northwood Representative to Northwood Meadows State Park

Joann W. Bailey

Town Departments and Officials

Building Inspector, Code Enforcement Officer

David Hickey, P. E.

Department of Selectman

Tammie A. Beaulieu

Jessi-Ann Leavitt

Marcia J. Severance

Michelle J. Walker

Executive Administrator

Executive Secretary

Property Records Secretary

Bookkeeper

Health Officer

P. Donald Arsenault

Human Services Director

Rebecca Clark

Deputy Town Clerk

Arlene W. Johnson

Deputy Town Treasurer

Marcia J. Severance

Deputy Tax Collector

Lynn Padley

Town Historian

Joann W. Bailey

Transfer Station

Joseph Michaud

Carol Welsh

Samuel Pantos

Highway Department

James D. Wilson.

Steve Colburn

James A. Wilson

Stewart Smith

Fire and Rescue Department
Charles S. Bailey, Chief
Fred K. Bassett, Assistant Chief

Company 1
Captain George Ashford
Lieutenant Kevin Madison
Lieutenant Bill Jeffery

Company 2
Captain Michael Hoisington
Lieutenant Vincent Bane
Lieutenant Steven Tumas

EMS Company
Captain Steve Conway
Lieutenant Betsy Colburn
Lieutenant Gerard Sheehan (Resigned)

Forest Fire Warden
Charles S. Bailey

Police Department

Michael D'Alessandro – Chief of Police
Corporal Charles Hillner
Patrolman Catherine Hillner
Sergeant Herbert Rich

Sergeant Ross Oberlin
Patrolman William Neenan
Patrolman Raymond Pardy III
Patrolman Mark Mele

Mary Lou Tuttle, Administrative Assistant

The Northwood Annual Town Meeting March 14, 1998

Robert A. Johnson rapped the meeting to order at 9:05 A.M. at Coe-Brown Northwood Academy. He then recognized the Chairman of the 225th Anniversary Celebration, Joseph Knox, who officially opened the 225th ceremonies. Samuel Johnson, Robert Johnson and Joann Bailey then each read documents pertaining to the original settlement of Northwood, including the Petition of 1771 to separate Northwood from Nottingham, the enactment of such separation dated February 6, 1773, and an account of the first town meeting. Mr. Knox then asked Robert A. Johnson and Arlene W. Johnson to come forward. They were asked to cut a cake that had been prepared by an FHA class at Coe-Brown Northwood Academy in honor of the 225th celebration. The cake was designed as a replica of the Town. While the cake was being cut, the audience joined together in singing Happy Birthday to Northwood.

After the cake cutting, Richard Lewis read and presented a Proclamation from the New Hampshire Joint House & Senate to Arlene Johnson for her 20 years of service as Town Clerk. She was also presented with her portrait, which had been painted by Al Villamil. Next, Representative Robert Dodge presented a Proclamation from the New Hampshire Joint House & Senate, as well as a citation from Governor Shaheen to Robert Johnson in honor of his 60 years as Moderator for Northwood. He was then presented with a 225th celebration clock.

Moderator Robert Robertson then proceeded by reading the results of the March 10, 1998 election.

ARTICLE # 1: Selectman Marion Knox moved that the Town adopt the August 1 date prior to the setting of the tax rate as the date for filing for an elderly exemption. Selectman Ginger Dole seconded. Mary Faiella asked what the rationale had been for setting the date that is currently being used and what was the amount of rebate given after the tax rate is set now. Mrs. Knox explained that she was not aware of what the original rationale had been but that this new date would reduce the number of rebates that would be issued if the exemption had been filed prior to the setting of the tax rate. A ballot vote was taken. YES 164, NO 5, BLANK 1.

ARTICLE # 2: Selectman Ginger Dole moved that the Town vote to authorize the sale of a portion of Pine Grove Cemetery land to the New Hampshire Department of Transportation for the sum of eleven thousand six hundred dollars (**\$11,600**), for the purpose of reconstruction of Route 202 by the State of New Hampshire. Richard Lewis seconded. Earl Klaubert asked how much land this portion represented. Andreas Turner responded that it was 30 feet. James Bennett asked if we don't vote to accept this \$11,600, will the State take the land anyway, and was advised that they would take it if we did not vote to accept this money. By a voice vote, the article was unanimously approved.

ARTICLE # 3: Selectman Dole moved that the Town vote to authorize the sale of a portion of East Northwood Cemetery land to the New Hampshire Department of Transportation for the sum of five hundred dollars (**\$500**), for the purpose of reconstruction of Route 43 by the State of New Hampshire. Mr. Lewis seconded. The motion was passed by a voice vote.

ARTICLE # 4: Selectman Dole moved that the Town vote to authorize the sale of a portion of Chesley Memorial Library land to the New Hampshire Department of Transportation for the sum of five hundred dollars **(\$500)**, for the purpose of reconstruction of Route 4/43 by the State of New Hampshire. Mrs. Knox seconded. The motion was passed by a voice vote.

ARTICLE # 5: Selectman Knox moved to authorize the Planning Board, pursuant to N.H. RSA 674:5, to prepare and amend a recommended program of Municipal Capital Improvements Projects projected over a period of six years. Mrs. Dole seconded. Scott Martin explained that the purpose of this Article was to prepare for capital budget requests on a six-year plan, in conjunction with the Master Plan. After assurance that this would not take the purchasing responsibility away from Town Meeting voting and giving it to the Planning Board, and that it was merely a long range planning tool, Steve Conway requested the question to be moved. Voice vote unanimously agreed to move the question. By show of cards, with the majority in the affirmative, the article was passed.

ARTICLE # 6: Daniel McNally, Chairman of the Budget Committee, moved that the Town raise and appropriate the sum of one million six hundred twenty-two thousand eight hundred and two dollars **(\$1,622,802)**, which represents the operating budget. Jean Lane seconded. Said sum does not include special or individual articles addressed. James Hadley went on record to support the budget overall, and to compliment the Library Department for coming in with a level budget. Paul Roa asked for an explanation of the \$175,000 in/out item for the Police Department. Selectman Dole explained that with the upcoming construction on Routes 4, 43, and 202, significant overtime would be required. This would be reimbursed with revenue, but in order to accept the revenue, an expense line had to be included to authorize the receipt of the revenue. The motion was then moved by a voice vote and was passed unanimously.

ARTICLE # 7: Selectman Lewis moved that the Town raise and appropriate the sum of three thousand five hundred dollars **(\$3,500)** for the purpose of installing monitoring wells at the septage lagoon located at the disposal area, and to authorize the withdrawal for this purpose of three thousand five hundred dollars **(\$3,500)** from the Lagoon Fee Fund, established under RSA 31:95-c in 1990. Mr. Douglas Peterson seconded. Mr. Mike Grady asked if the analysis fee was included in this sum and Mr. Lewis stated that it was. Selectman Dole moved to amend the Article to read: "To see if the Town will vote to raise and appropriate the sum of five thousand dollars **(\$5,000)** for the purpose of installing monitoring wells at the septage lagoon located at the disposal area, and to authorize the withdrawal for this purpose of five thousand dollars **(\$5,000)** from the Lagoon Fee Fund, established under RSA 31:95-c in 1990." Mr. Lewis seconded Ms. Dole's motion. Marcia Tasker asked why this amendment was necessary and was told that when the original article was written, it was not known of problems that also needed attending. By increasing the amount, those problems would be taken care of as well. After discussion as to what these wells would accomplish, and Mr. Lewis' explanation that if the wells were not installed, the State would shut the lagoon down, the amendment was moved on a voice vote, and approved unanimously. The vote on the amended motion was also voted and approved unanimously by voice vote.

ARTICLE # 8: Selectman Dole moved that the Town to raise and appropriate the sum of three thousand dollars **(\$3,000)** for the purpose of the resetting and repair of monuments in the cemeteries of Northwood and for the brush cutting of the peripheries of these cemeteries. This work is needed in connection with the cemetery tours that are to be a part of the 225th Anniversary. Mr. Lewis seconded. Mr. Hadley moved to amend Article #8 by adding the words “from surplus in the year ending December 31, 1997” after the words “to raise and appropriate.” Mr. Lewis seconded. The motion to amend carried unanimously by voice vote. The main motion as amended was then moved, and approved by voice vote.

ARTICLE # 9: Selectman Dole moved that the Town raise and appropriate the sum of one thousand four hundred and ninety-five dollars **(\$1,495)** for the purchase of a reconditioned voting machine. Mr. Hadley moved to amend Article #9 by adding the words “from surplus in the year ending December 31, 1997” after the words “to raise and appropriate.” Mr. Lewis seconded. Mr. Eldridge asked whether an overseer would be needed each time the machine was used at an election to which Ms. Dole replied that the overseer was only there on Tuesday because it was a trial demonstration, and he was there in case there were problems. If the machine is purchased, we would be on our own. Mr. Sheehan asked how much surplus in cash form did we really have. Ms. Dole said \$75,000. The amendment was moved and approved unanimously by voice vote. Ms. Faiella asked for an explanation of the advantages and savings of having such a machine. George Rogers responded that Tuesday’s election, even with the many errors in marking ballots and the two races with no candidates filed (write-ins only), the actual counting time was reduced as well as the number of counters needed to do the counting. Ms. Faiella stated her desire to remain with manual counting. Mr. Rogers said he felt with more use, the results would be even better. A card vote was taken and the motion carried (1 no).

ARTICLE # 10: Selectman Knox moved that the Town discontinue the Chesley Memorial Library Expansion Capital Reserve Fund created in 1995. Said funds in the sum of three hundred and five dollars **(\$305)**, with accumulated interest to date of withdrawal are to be transferred to the municipalities general fund. Ms. Tasker seconded. A voice vote was taken and carried.

ARTICLE # 11: Selectman Knox moved that the Town raise and appropriate the sum of five thousand dollars **(\$5,000)** for the 225th Steering Committee. Ms. Dole seconded. Mr. Hadley moved and it was seconded to amend Article #11 by adding the words “from surplus in the year ending December 31, 1997” after the words “to raise and appropriate.” The amendment was moved with a voice vote and was passed. The vote on the main motion was also taken by voice vote and was unanimous.

ARTICLE # 12: Selectman Knox moved that the Town raise and appropriate the sum of twelve thousand and fifty-two dollars **(\$12,052)** to be added to the previously established Ambulance Capital Reserve Fund held by the Trustees of Trust Funds. Such sum to be offset by the equal amount from the previously established Special Ambulance Replacement Fund (revenue balance). Ms. Lane seconded. With no discussion, on voice vote, the motion was passed.

ARTICLE # 13: Selectman Dole moved that the Town raise and appropriate, from surplus in the year ending December 31, 1997, the sum of nine hundred dollars (**\$900**) from the sale of cemetery lots in the year 1997, to be added to the Cemetery Improvement Expendable Trust Fund previously established. On voice vote, the motion passed.

ARTICLE # 14: Selectman Knox moved that the Town raise and appropriate the sum of six thousand dollars (**\$6,000**) to be added to the previously established Highway Equipment Capital Reserve Fund (truck) held by the Trustees of the Trust Funds. Ms. Lane seconded. Mr. Hadley moved to amend Article #14 by adding the words "from surplus in the year ending December 31, 1997" after the words "to raise and appropriate." Mr. Klaubert stated that perhaps we should refrain from using all the surplus in case of an emergency later on in the year, like next winter if we get hit with bad storms. After more discussion, a card vote was taken on the amendment and the amendment was approved. The vote on the main motion by voice vote was also approved.

ARTICLE # 15: Selectman Dole moved that the Town raise and appropriate the sum of ten thousand dollars (**\$10,000**) to be added to the previously established Highway Safety Equipment Capital Reserve Fund (cruiser) held by the Trustee of Trust Funds. Jeff Ross asked for Chief D'Alessandro to explain the need for replacing a cruiser to which the Chief replied that the 93 cruiser currently has 165,000 miles on it and is not going to be reliable before long. They want to get a new one before the repair bills begin to come in on the old one. When asked by Bonnie Hibbard why the town needs three cruisers, the Chief said that even though we have only 3400 residents, in the summer that figure triples and we are also covering Route 4 instead of the State Police. Mr. Ross asked what was the intention of doing with the 93 if a new one was purchased, to which Chief D'Alessandro replied that the Fire Chief had shown an interest in having the old one for use going on errands that currently the ambulance is being used for. Mr. Hadley moved to amend Article #15 by adding the words "from surplus in the year ending December 31, 1997" after the words "to raise and appropriate." Ms. Hillner stated that she was opposed to spending all of the surplus. A show of cards on the amendment 71 YES, 76 NO. The motion to amend failed. The main motion was voted with a show of cards, and the motion carried.

ARTICLE # 16: Selectman Lewis moved that the Town establish a Capital Reserve Fund under the provisions of RSA 35:1, to be named Recreation Facility Capital Reserve Fund for the purpose of the future design and construction of a Town owned Recreation Facility and to raise and appropriate the sum of five thousand dollars (**\$5,000**) to be placed in this fund. Mr. Edward Bryant seconded. To Paul Roa's request for an explanation and background, David Ruth explained that this would be to establish a fund that down the road could be used for the purchase or construction of additional recreational facilities or equipment to increase the recreation opportunities available to the Town. Ms. Faiella asked if there were grants available for this purpose and Mr. Ruth said there were, but that a capital reserve fund needed to be in place before such grants could be applied for. After more discussion, the motion was moved on a voice vote, and carried.

ARTICLE # 17: Mr. Lewis moved to indefinitely postpone action on Article #17 (that the Town allow the land behind the Town's Transfer and Recycling Facility to be logged in order to raise capital for the design and construction of a Town owned Recreation facility.) Ms. Tasker seconded. On a show of cards, YES 96, NO 37. The motion to postpone carried.

ARTICLE # 18: Selectman Knox moved that the Town raise and appropriate the sum of forty-one thousand six hundred and forty-three dollars (**\$41,643**) for the second year's payment for the lease/purchase agreement for the new fire truck purchased in 1997. Ms. Dole seconded. Mr. Hadley moved to amend Article #18 by adding the words "from surplus in the year ending December 31, 1997" after the words "to raise and appropriate." Mr. Edwards seconded. Ms. Faiello asked how much surplus do we really have to work with? Mrs. Knox responded that the DRA likes the Town to retain 10% of surplus for emergencies. She confirmed that the amendments so far, including this one would still leave the Town with the requested 10%. Mr. Klaubert asked if something came up and the surplus had to be used elsewhere, would we have money to pay for these items from somewhere else and Mrs. Dole stated yes there would be money available. The vote was then taken on the amendment with a show of cards, and the amendment carried. A voice vote was then taken on the main article. The motion carried.

ARTICLE # 19: Selectman Lewis moved that the Town choose the following form of organization for its combined Fire/Rescue Department, pursuant to N.H. RSA 154:1, which said form shall take effect one year following such vote pursuant to N.H.

RSA 154:1, IV:

The Fire Chief shall be appointed by the Board of Selectmen in its capacity as the local governing body. The term of the Fire Chief's appointment shall be three years. The members of the combined Fire/Rescue Department shall, prior to the Board of Selectmen's appointment of a Fire Chief, vote upon and issue to the Selectmen their recommendation for the appointment of the Fire Chief. Any Fire/Rescue Department by-laws inconsistent with this Article shall be deemed to be superseded by a favorable vote on this article.

Ms. Dole seconded. Mike Hoisington moved to amend the article by changing the term from three years to indefinitely. Much discussion followed, and then a ballot vote was taken.

The meeting recessed at 11:40 and reconvened at 1:00 to allow attendance at a memorial service for Jane McVicar ("Sunshine"). Upon resuming the meeting, the results of the ballot vote on the amendment was YES 76, NO 91, the amendment failed. The main article was then discussed further, during which questions were raised as to whether the Selectmen could overturn the selection of the Department, and Mr. Lewis and the other Selectmen stated they would go along with the Fire Department's recommendation as to choice of chief. They stated that this was the way the selection process has been handled, but that this article was just to bring the Town into compliance with the State requirements. A card vote was taken, and the vote carried.

ARTICLE # 20: Selectman Lewis moved that the Town adopt the provisions of N.H. RSA 154:5.

The Fire Chief shall be appointed for a three year term, and the tenure of office shall depend upon good conduct and efficiency. The Fire Chief shall be technically qualified by training or experience and shall have the ability to command firefighters and hold their respect and confidence.

The Fire Chief may be removed only for just cause and after hearing with responsible notice in writing of the charges against that person.

Ms. Dole seconded. Ms. Marilyn Payne inquired as to the type of hearing that was referred to and it was decided that the "after hearing with" did not refer to an actual hearing. According to the employee handbook, it would be before the Board of Selectmen. A card vote followed and the motion carried.

ARTICLE # 21: Selectman Dole moved that the Town raise and appropriate the sum of twenty-two thousand and five hundred dollars (**\$22,500**) for a new Police cruiser and authorize the withdrawal of twenty thousand dollars (**\$20,000**) from the Highway Safety Equipment Capital Reserve Fund created for that purpose. The balance of two thousand five hundred dollars (**\$2,500**) is to come from general taxation. Mr. Bryant seconded. Chief D'Alessandro explained that the Department was on a three-year cycle of replacing cruisers. Once a cruiser is three years old, they want to replace it. Mr. Hadley moved to amend Article #21 by striking out the words "general taxation" and replacing them with "from surplus in the year ending December 31, 1997". Ms. Tasker seconded. On a voice vote, the amendment carried. The amended motion was then discussed. Ms. Ross asked if the plan was to turn the 93 cruiser over to the Fire Department. After discussion, the amended motion was voted on a card vote, and the motion carried.

ARTICLE # 22: Selectmen Dole moved that the town change the classification of 1,100 feet of Bow Street between the property of Varney and Brackett from Class VI to Class V, so the entire road will be Class V and will be maintained by the Town. Mr. Lewis seconded. Selectmen Dole than made a motion to amend to change the word "Brackett" to "Demmons" explaining they had the wrong name in the original article. Mr. Lewis seconded. Mr. Turner explained that there were several advantages, including being able to plow completely through, fire and ambulance use, and an alternative route in the case of accident on Route 4. On a voice vote, the amendment carried, and similarly on a voice vote, the amended motion carried.

ARTICLE # 23: Selectman Knox moved that the Town authorize the Board of Selectmen to sell the small, Town owned building located on School Street in Northwood Narrows (located beside the corner building formerly known as Trickey's Store and known on the Town's tax maps as **Map 216 Lot 56**) to the Northwood Historical Society for the sum of one dollar (**\$1.00**). Mrs. Lane seconded. On a voice vote, the motion carried.

ARTICLE # 24: Selectman Dole moved that the town raise and appropriate from surplus the sum of nine hundred thirty nine dollars and forty-two cents (**\$939.42**), which represents the unexpended balance of the Conservation Commission's 1997 appropriation, to be added to the Conservation Commission's Fund held by the Town Treasurer. On a voice vote, the motion was defeated.

ARTICLE # 25: Mrs. Tasker requested that the meeting be adjourned. It was noted that special recognition should be given to the Villamils for the drawing of the Town Hall on the front of the Annual Report, and to the members of the VFW. There being no other business on motion by Mr. Lewis, seconded by Mrs. Lane, the meeting adjourned at 2:15 p.m.

Respectfully submitted,

Judy C. Pease
Town Clerk

Results of Town Election
March 10, 1998

Selectman for 3 Years

Douglas J. Peterson 332
James W. Ryan 312

Town Clerk for 1 Year

Judy C. Pease 482

Trustee of Trust Funds for 3 Years

Andreas Turner 548

Cemetery Trustee for 3 Years

Nancy R. Boyd 567

Library Trustee for 3 Years

Viena Dow 194
Priscilla P. Merrill 402

Police Commissioner for 3 Years

Edward "Spike" Bryant 435
Mark L. Edwards 204

Road Agent for 1 Year

James Wilson 554

Budget Committee for 3 years (vote for 4)

Viena Dow 384
James A Hadley 383
Catherine A. Hillner 472
Janet M. Tower 379

Budget Committee for 1 Year (vote for 1)

Scott R. Bryer 479

Supervisor of Checklist for 6 Years

Priscilla King 117
Claire Kent 40
Sue Robertson 19

Supervisor of Checklist for 4 Years

Sue Robertson 53
Priscilla King 30
Claire Kent 13

Moderator for 2 Years

Robert B. Robertson 551

Planning Board for 3 Years (vote for 2)

Russell C. Eldridge 497
Elaine O. Planchet 386

ARTICLE 1 Are you in favor of adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Northwood Zoning Ordinance as follows:

Adding to Article II, B, 6 (a), at the end of the first sentence, language that indicates where measurement may occur of any sound or noise.

YES 308
NO 254

ARTICLE 2 Are you in favor of adoption of Amendment No. 2 as proposed by the Planning Board of the Town of Northwood Zoning Ordinance as follows:

Inserting a new Article II, Section H, with appropriate definitions, relating to the permitting of Telecommunications Mounts, their location, height and capacity.

YES 345
NO 217

1998 Cemetery Trustees Report

Nancy Boyd was re-elected for a three year term to the year 2001. George (Ted) Reese is serving to the year 2000. Andreas (Andy) Turner was elected Chair of the Trustees.

Our regular budget of \$3600 was requested and approved. In addition, Warrant articles No.8 for \$3000 was approved for brush cutting the peripheries of the cemeteries and for resetting and repair of monuments in preparation for the 225th Anniversary; No.13 for \$900, from the sale of cemetery lots, was approved for inclusion in the Cemetery Improvement Expendable Trust Fund. Sale of lots in 1998 amounted to \$650.

Again this year the maintenance of the six public cemeteries was divided between the Elliotts for Pine Grove, East Northwood, and the Ridge; and the Chadwicks for Fairview, Canterbury, and Harvey Lake. It is felt that a much better job is done by dedicated, local teams.

The spring found us off and running with Michael Page & Sons cutting the trees along the edges of the Ridge, East Northwood, and Pine Grove Cemeteries, as well as cleaning out the old Baptist Church Cemetery on Rt. 202. Community service personnel were used to collect the brush for chipping or burning. When there is snow cover, the brush at Pine Grove will be burned. By April 1, the State had the fence removed across the front of Pine Grove Cemetery. Also, the 7 large trees were removed in preparation for the highway. The State reimbursed the town for the loss of land at the entrances of East Northwood Cemetery and across the front of Pine Grove. This amounted to \$12,100 which is being requested in March 1999 for the Improvement Fund so that the income from that fund can, in the future, be used for special work at the cemeteries. This should eliminate the need to ask for warrant articles.

Ted and Andy saw to it that the flags were put up on May 1 and taken down on December 1 as an indication of when the cemeteries are open. New flags have been purchased for next year. Andy and Ted made sure the water at East Northwood was turned on in April and off in October. Care has to be taken to see that the lines are blown out to prevent freezing. The hand pump at Pine Grove was removed and requires annual maintenance.

Much negotiation has been conducted with DOT to be sure that the new entrance to Pine Grove is going to look good and not be a drop off from the new high road. The sign had to be raised a foot.

Two abandoned lots, for the lack of Perpetual Care being placed on them, were reclaimed by the Town and resold. ANYONE WHO HAS A CEMETERY LOT ON WHICH THERE IS NO PERPETUAL CARE IS SUBJECT TO RECLAMATION BY THE TOWN. ANYONE WHO HAS SUCH A LOT IN WHICH THERE HAS BEEN A BURIAL IS SUBJECT TO AN ASSESSMENT FOR THE ANNUAL MAINTENANCE.

The Trustees wish to thank the Weeks Family for their adoption of the Samuel Johnson Grave Yard on Main Street -a nice job; Knowels/Bennett Grave yard on Sherburne Hill Road by Rebecca Clark; and the Baptist Cemetery by Ted Reese. If there could be more adoptions of private grave yards so that they can be maintained, it would be a great help to the Town; and it would give them the appearance and respect that these yards deserve.

At Fairview Cemetery, the monuments that were out of line were reset as planned. Also, our thanks to Sherman Elliott who repaired some 75 stones in Canterbury, (39) a cemetery he has adopted for this purpose, Pine Grove(5), Ridge (22), Chilly/Clough (2), and Baptist (7) cemeteries.

This year Andy has set up the lot sales and perpetual care on a per grave basis in a data base to permit the creation of the forms and records by the computer. He has also started an Interment Record which should give the status of each grave within a lot in each cemetery as to its use or not and whether it has perpetual care or not.

Respectfully submitted:

Andreas Turner

Chairman

Nancy Boyd

Secretary

George Reese

1998 Building Inspector/ Code Enforcement Officer Report

Building and Code Enforcement activities increased in the 1998 calendar year. The number of permits issued increased 17 percent from the number issued in 1997. Among the projects completed in 1998 were two large commercial businesses and one professional office.

I continue to strive to serve the tax payers and their contractors in a fair, consistent, professional, and responsive manner. Homeowner and contractor cooperation in obtaining necessary permits before any work is started would be appreciated. If anyone has a question about the necessity for a permit, feel free to contact me.

The following is a breakdown of the permits issued in 1998:

Single Family Residence	19
Manufactured Homes	15
Temporary Manufactured Homes	2
Residential Garages	9
Remodel/Additions	62
Barns	2
Utility Buildings	13
Commercial	9
Signs	10
Razing	19
Electrical	59
Mechanical	8
Plumbing	39
Fences	5
Coe-Brown Northwood Academy	1
Total Permits Issued	272

Total Permit Fees Collected **\$19,068.20**

Respectively Submitted,

David J. Hickey, P.E.
Building Inspector/ Code Enforcement Officer

1998 Northwood Conservation Commission Report

In 1998, the Northwood Conservation Commission continued to perform its usual responsibilities. The commission made recommendations to the New Hampshire Wetlands Bureau on Dredge and Fill permits, which insure that the impacts on wetlands are minimized. The commission provided input to the Northwood Planning Board on wetland buffers included in the proposed zoning ordinance revisions and gave input to other town officials, such as the Northwood Code Enforcement Officer. The commission authorized the re-clearing of the scenic overlook on Saddleback Mountain by the Natural Resources class of Coe-Brown Northwood Academy. The students started the project this year and plan to complete it in 1999. The commission continued to participate in BEAR-PAW Regional Greenways, a nonprofit land trust organization affiliated with seven area towns. BEAR-PAW volunteer participants work with landowners to protect land and preserve open space through conservation easements and other means. The commission also maintains maps of the town's features, and promotes and sponsors events that raise citizen awareness of issues related to the town's natural resources.

In 1998, a grant from the New Hampshire Estuary Project was awarded to the Northwood Conservation Commission to complete its work on the wetlands inventory. Wetlands Scientist Rick Van de Poll, of Antioch New England Graduate School, was hired to complete the wetland assessments, compile the results of the inventory, and present the final data to the commission. A method of prioritizing wetlands based on their overall value to the town will be developed from this final data. These efforts will enable the commission to recommend areas for protection, either as prime wetlands, or through some other means approved by the town.

The Northwood Conservation Commission continues to work with the citizens of Northwood to protect and manage the town's natural resources and encourages constructive input by residents on conservation related matters. Any resident interested in becoming a member of the commission or participating in a specific project is urged to contact the Northwood Conservation Commission through the town hall.

Respectfully submitted,

Wini Young

Vice Chairman, Conservation Commission

1998 Report Of The Northwood Fire/Rescue Department

1998 was a busy year for the Northwood Fire/Rescue, with response to a total of 441 calls for assistance, as well as many activities and happenings.

In January, the department elected the following as EMS officers for 1998: Stephen Conway - Captain, and Betsy Colburn - Operations Lieutenant.

As the department looks ahead to 1999, there will be a change in leadership.

After 25 years on the department, the last three as Chief, Charles S. Bailey has decided to take a less active role in the department. So in January 1999, the department will be electing a new chief.

I would like to thank Assistant Chief Fred Bassett for all his assistance the last three years. I would also like to express my appreciation to Captain Mike Hoisington and Lieutenant Kevin Madison for their assistance in the day to day operation of the department.

Finally, I would like to thank the members of the department for their support, and for the support of the citizens of Northwood.

Respectfully submitted,

Charles S. Bailey

Chief

CALL BREAKDOWN

Structure Fire	16
Medical Aid	169
Motor Vehicle Accident	40
Mutual Aid	80
Hazardous Condition	8
Wires	17
Brush/Grass/Smoke	24
Vehicle Fire	3
Service Call	25
Malicious False Alarms	1
False Alarms	34
Other	24
<hr/> TOTAL	441

MEDICAL AID BREAKDOWN

Allergic Reaction	4
Behavioral	3
Cardiovascular	35
Diabetic	2
Gastrointestinal	4
Neurological	18
Poisoning/Overdose	3
Respiratory	20
Trauma	142
Other	34
<hr/> TOTAL PATIENTS	265

DIAL 911 FOR EMERGENCIES

1998 Town Forest Fire Warden and State Forest Ranger Report

To aid your Forest Fire Warden, Fire Department and State Forest Ranger, contact your local Warden or Fire Department to find out if a permit is required before doing ANY outside burning. Violations of RSA 227-L:17, the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

There are ten Forest Rangers who work for the New Hampshire Division of Forests and Lands, Forest Protection Bureau. State Forest Rangers are available to assist communities with forest fire suppression, prevention and training programs as well as the enforcement of forest fire and timber harvest laws. If you have any questions regarding forest fire or timber harvest laws, please call our office at 271-2217.

There are 2,400 Forest Fire Wardens and Deputy Forest Fire Wardens throughout the state. Each town has a Forest Fire Warden and several Deputy Wardens who assist the Forest Rangers with forest fire suppression, prevention, and law enforcement. Early in 1998 we experienced an ice storm, which caused severe damage to forests of New Hampshire. This damage created a greater potential fire hazard as well as safety hazards to many areas of the state. Your local fire warden and Forest Rangers need your assistance in preventing wildfires in these hard hit areas and throughout the State. If you need assistance or information dealing with ice damaged woodlands, please call 1-800-444-8978.

The State of New Hampshire operates 15 fire towers, 2 mobile patrols, and 3 contract aircraft patrols. This early detection and reports from citizens aid in the quick response from local fire departments. This is a critical factor in controlling the size of the wildland fires and keeping the loss of property and suppression costs as low as possible.

1998 Fire Statistics

(All Fires Reported thru December 23, 1998)

FIRES REPORTED BY COUNTY

Belknap	44
Carroll	89
Cheshire	67
Coos	18
Grafton	43
Hillsborough	232
Merrimack	108
Rockingham	121
Strafford	64
Sullivan	12
TOTAL FIRES:	798
TOTAL ACRES:	442.86

CAUSES OF FIRES REPORTED

Smoking	59
Debris Burning	38
Campfire	29
Power Line	14
Railroad	9
Equipment Use	24
Lightning	16
Children	95
OHRV	6
Miscellaneous	53
Unknown	140
Fireworks	6
Arson/Suspicious	16
Illegal	231
Rekindle	43
Disposal of ashes	19

1998 Human Services Director's Report

This past year the Human Services Department of the Town of Northwood has gone through some changes. Thank you and good luck to Pamela Wentworth (the previous Director) who left this spring and welcome to MaryMargaret Beck, who has recently been hired as the Deputy Human Services Director.

In 1998, the Human Services Department was able to financially assist 18 Northwood families, while additional clients were referred to several Federal, State and private agencies. The Department helped 4 homeless families to find food and shelter, and arranged payment plans with utility and fuel providers to prevent service disconnection for many residents.

Once again, vouchers for food were kept to a minimum thanks to the Northwood Food Pantry, Mrs. Pat Jacobsmeyer and her volunteers. Thanks to Rockingham Community Action and all of their wonderful programs, they provided Northwood residents with various services including; Fuel Assistance, Housing Assistance, and Homeless Outreach Services. The holidays can be a particularly hard time for families who are having financial difficulties. I'd like to thank Priscilla King for her exceptional job with the organization of the Thanksgiving and Christmas Food Baskets. Thanks are also extended to: the area churches and the caring individuals who provided the baskets, the Northwood Fire and Rescue Squad and the Concord Hospital Giving Tree who provided gifts for the children of Northwood who would otherwise have gone without.

I look forward to serving my community and providing assistance to the residents of Northwood who need our help in 1999.

Respectfully,

Rebecca Clark

Human Services Director

1998 Library Report

1998 circulation statistics increased to 28,279 books and materials (an increase of 1,424 more than last year.) The library continued the process of re-registering patrons to get all the new addresses on record and a total of 1,781 people have signed up for library cards. Attached is a copy of the statistics from the past ten years to show how much the library has grown! The interlibrary loan program continued to be very active - 725 books were borrowed from other libraries and 988 of our books were loaned to other libraries. The state library's toll-free access number enabled us to use the statewide database and their van service delivered books and materials free of charge. The library was increased to two stops per week on the van route this year due to active interlibrary loan statistics.

The library was the recipient of a Library Services and Construction Act Title II grant in the amount of \$1,430 in 1997. The grant was used to provide two public access computer stations at the library. WorldPath provided free Internet access to the library so all registered patrons can use the Internet along with other programs such as Microsoft Works and Print Artist. There is also a collection of CD-Roms that patrons can access for reference purposes. Two Coe-Brown students led basic Internet workshop sessions every month from July through November to provide training for library patrons not familiar with search techniques.

The library offered a variety of programs for children and adults throughout the year. Storytime sessions met twice a week January through May and September through December; Teddybear Storytime met weekly in July and August. We celebrated "Read Across America" on March 2 with a special Dr. Seuss program. The library participated in the Great Stone Face Book award as a voting site in April and held a Great Stone Face party that month as well. The summer reading program was "Live Free and Read" featuring a New Hampshire theme. Drop-in craft sessions related to the theme were held periodically throughout the summer. Children decorated the library windows with paper candles to celebrate Northwood's 225th anniversary. A final party was held at the end of the summer reading program featuring puppeteer Martha Dana. Children's Book Week in November was celebrated with a drawing for a reading prize package.

The Northwood/Nottingham Book Discussion Group continued to meet every month except during the summer. In March the library hosted an exhibit of work by Coe-Brown's National Art Honor Society. In September we hosted the Plus Time New Hampshire Photography Exhibit. Investment workshops were held in October and November. The Christa McAuliffe Family Planetarium Pass was available for patrons to use along with family passes to America's Stonehenge and the Society for the Preservation of New England Antiquities house museums as well. Our last special program of the year featured Christmas caroling with Dave Behm.

The basement renovation project was finally completed in 1998. The project finished the children's room, a handicapped accessible restroom, a meeting room and a lift between the two floors. The library received a grant for \$19,245 from Library Services and Construction Act Title II in 1996 which funded the accessibility portion of the project. We were very excited when we were finally able to move in downstairs and rearrange the upstairs in May. We held an open house on June 18 to celebrate the project's completion.

The library was fortunate to have many different volunteers helping out with everything from storytime to moving downstairs. Volunteers contributed 111 hours this year. We appreciate their efforts. Staff members include library director Donna Bunker, library assistants Judy Glover and Eunice Fraser, and library aide Danielle Fortin. The library is open the following hours: Monday 10-5, Tuesday 5-9, Wednesday and Thursday 10-2 and 6-8, Friday 10-5, and Saturday 10-2.

Respectfully submitted,

Nathalie Wall, Chair

Jane Martin

Priscilla P. Merrill

Library Trustees

1998 Library Statistics

Year	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
Adult	3511	4031	4219	6086	7167	7169	8247	9129	3774	10856	11832
Juvenile	3822	4145	5748	8327	10569	10479	11117	10809	11712	12405	12826
Mag/Av	860	1193	1493	1978	2227	2935	3140	2960	3488	3594	3621
Total	8193	9369	11460	16391	19963	20583	22504	22898	24974	26855	28279

Year	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
Patrons	131	637	985	1513	1856	2148	2502	2727	1129	1456	1781

Year	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
ILL	40	94	103	625	838	809	455	525	621	621	725
Borrow											
ILL Loan	10	23	53	88	171	276	340	476	702	861	988

1998 Northwood Parks and Recreation Commission Annual Report

The Northwood Recreation Commission offered many opportunities for family recreation during 1998. Residents were offered family swim nights at the Dover Recreation Pool. Classes were held in sign language, karate and gymnastics/tumbling during the winter months. The annual Easter Egg Hunt held at the Northwood School was well attended this year, with 1000 eggs stuffed with goodies, hidden and found.

The summer recreation program ran smoothly once again this year with the return of Terri Mitchell as the Summer Recreation Director. A calendar of scheduled events was distributed around town which included four weeks of swimming lessons for all ages, various day trips outside of Northwood and activities planned at the Northwood Lake beach under the new canopy. The two week summer recreation program was well attended with mornings spent at the Northwood School and afternoons at Northwood Lake beach.

Lifeguard chairs and picnic tables were constructed by the Boy Scouts under the leadership of Chris Merrill. The Commission wishes to thank Chris for his donation of time and expertise in these projects.

Permits have been obtained for the regrading and replacement of sand at the Northwood Lake beach. Work will begin in the spring of 1999. The committee will be working on plans for new fields, athletic facilities and a community center during 1999.

Current committee members are :

Dave Ruth, Chairman
Grace Levergood
Debbie Giolito

Respectfully submitted,

Dave Ruth
Chairman

1998 Report of the Planning Board

1998 was another eventful year for the Northwood Planning Board. After coming out of 1997 with the completion of the Master Plan update, we have just completed and will be submitting to the Northwood voters a development ordinance which will replace our current zoning ordinance. The new proposal was developed with many hours of review by the board and with assistance from Strafford Regional Planning Commission. We hope the proposed development ordinance will be the beginning of a performance based town ordinance. This means that future development of the town would have to meet certain criteria or performance standards to be approved. This type of ordinance gets away from specific zones, which the board believes would be too cumbersome, if not impossible to achieve in Northwood. 1998 has also been a banner year for voluntary mergers of lot lines. This action involves property owners of small, continuous lots to remove the lot lines to create a larger lot. These usually occur around the lakes and ponds and produce a larger lot more conducive for a house, septic and well

During 1998, the board has seen very few subdivisions, with the exception of a six-lot subdivision recently approved on Saddleback Mountain. Most new housing is still being driven by previously subdivided lots and development along current town roads.

The board urges all residents to view the new Master Plan and hopefully the newly approved development ordinance. We still have some more work to do, but as of this writing, I feel we have made enormous strides towards getting our ordinances and planning tools in order for the next millennium.

Respectfully submitted,

Scott P. Martin

Chairman

1998 Northwood Police Department Report

Nineteen ninety-eight was a very busy year for the Northwood Police Department. We received 1280 Total Calls for Service in 1998, thus resulting in an increase in the Department's activity. The Department's arrests are up 20% to 182; Motor Vehicle Summons increased to 466 issued. Decreases in Burglaries at 12 were reported as well as a decrease in Motor Vehicle Accidents reported at 86. One notable change has been the increase in juvenile related offenses. Addressing juvenile issues is a top priority of the Northwood Police. We encourage those families who are facing difficult times with their children to contact us as soon as possible. Intervention at an early age, along with proper guidance and direction, will benefit all involved.

The Northwood D.A.R.E. Program (Drug Abuse Resistance Education) has been in the Northwood School for several years. Cpl. Charles Hillner assumed the duties as a D.A.R.E. Certified Police Officer in 1995. In conjunction with educators, he offers students of the Northwood Elementary School a 17 week curriculum, which covers issues that include: Self Esteem, Peer Pressure, Decision Making, Consequences of Actions, and Developing Resistance Techniques to Drug and Alcohol. In 1998 the D.A.R.E. Program graduated 60 fifth graders. We also graduated 40-second graders in a six-week curriculum, which dealt with General Safety Issues, Risky Behaviors and Basic Drug Awareness. Thank you to the Northwood School, for without their continued support, this program would not be possible.

In August of Nineteen Ninety-Eight the town celebrated its 225th Anniversary and the State of New Hampshire's Department of Transportation started one of three major road construction projects. We were requested to perform traffic and security duties for both. Without the assistance from the Deerfield, Nottingham, Epsom, Candia, Auburn and Strafford Police Departments, as well as the Rockingham County Sheriff's Department, these duties could not have been provided without jeopardizing the personal safety of those working and traveling on our roadways. Many thanks to these departments. Thanks to all for your continued patience during the construction project and congratulations to the 225th committee for a remarkable job.

As always, the Northwood Police Department shall continue to serve the community with the highest quality service. Thank you to the Northwood Police Commission, the Northwood Selectmen's Office and most of all, the Northwood residents for their continued support.

Respectfully submitted,

Michael D' Alessandro

Chief of Police

1998 Northwood Recycling and Recovery Committee Report

The Northwood Recycling and Recovery Committee (NRRC) was formed to help insure that the solid waste in Northwood is disposed of in environmentally sound, cost-effective ways that are in keeping with State and Federal regulations and laws.

In 1996, the NCCR and the Northwood Transfer Station (NTS) staff developed an up-dated informational brochure with rules and regulations for the facility and new NTS stickers were issued. This insures that only Northwood residents are using the facility. New stickers will be issued every two years from now on and registration numbers will be on the stickers.

In August, the Boy Scouts made the decision not to handle the aluminum cans for recycling, so the town is now handling these. Remember to sort your aluminum beverage cans and place them in the barrels across from the compactors. This generates a considerable amount of revenue. This money goes back into the general fund and helps to defray costs for the tax payer.

We continue to recygly batteries, textiles, aluminum cans, newspapers, and magazines. Tire Day is held twice a year. We join with Turnkey in Rochester for Hazardous Waste Day once a year.

Members of the committee have spent many hours visiting other facilities and going to waste management seminars to research cost saving methods for waste disposal. We hope to join other recycling committees in our area to see what they are doing to run their facilities efficiently.

Our Transfer Station gives us more of an opportunity to control our costs. Towns with curbside pick-up or outside dealers (BFI, Waste Management, etc.) servicing their transfer stations are basically at the mercy of these dealers. Many towns have experienced a 40% to 50% increase over the last few years.

We have made a good deal of progress in the last 3 years at our facility, but we need to go further. In order to keep our costs as low as possible we need to increase our recycling efforts. Not only by recycling more in our homes and businesses, but by setting up more recycling programs at our facility. To do this we need a building to be used for white paper, plastic, propane tanks, fluorescent bulbs, and storage of equipment to handle these things.

We have asked that a capital reserve fund be established beginning this year for this building. The building will be 24' by 48' and will include storage space for equipment, space for recycling programs, and a much needed bathroom. It is unlikely that we will lessen the amount of waste we generate in the coming years and it is important that we prepare now for our future needs.

Resident participation is crucial to the success of any recycling program. The NRRC will continue to educate others in ways they may reduce the towns cost of waste while helping to preserve a healthy environment. By recycling and pre-cycling we can reduce the cost of waste disposal. The Northwood Recycling and Recovery Committee extends an invitation to all residents to join our committee. We meet at the Town Hall every fourth Wednesday of the month.

Respectfully Submitted,
Viena Douz Chairperson

1998 Road Agent Report

The past year was a very active one as far as the weather has been concerned. The ice storm caused a lot of problems in the Ridge area especially. We had a lot of tree work to do in order to clean-up what had come down with the ice. We seem to be in a trend that every storm we get turns to rain and then ice. This makes it more expensive and time consuming to get the roads cleaned up.

During the spring we had the heavy rains that caused flooding in several areas. Although all roads had some problems (culverts, erosions of ditches, or deep standing water), Harmony Road and Bennett Bridge seemed to suffer the worst damage. On Harmony Road we put in an overflow pipe to help handle the high water. If this does not work we will have to install a "box type" culvert. These are very expensive to install.

This year we finished paving Jenness Pond, Lower Deerfield, and Bigelow Roads. These roads came out very well. A section of Upper Bow Street was broken up and graveled in preparation for paving next year. This year we will rebuild and pave Ridge Road as far as our funds will allow us to go. The total amount of paving will be reduced as we have to rebuild instead of just doing an overlay.

All roads were graded in the spring and fall, and gravel was placed where it was needed. Road-side mowing was also done on all roads this year.

Again, this year I would like to thank everyone for their patience while we were working on the roads. I apologize for any delays that we might have caused.

Respectfully Submitted,

James D. Wilson
Road Agent

1998 REPORT OF ROCKINGHAM COMMUNITY ACTION

Rockingham Community Action (RCA) is a private, non-profit corporation. Our mission is to serve the multitude of needs of Rockingham County's low-income residents by assisting them in coping with the hardships of poverty, giving them the tools to lift themselves out of poverty and seeking to eradicate the root causes of poverty. RCA has been addressing these needs for over thirty years.

Greater Raymond Community Action Center is an outreach office of RCA that serves residents of Northwood and 12 other communities, and as such acts as Northwood's central resource for information regarding all available human services. RCA also offers intake, clinic and distribution sites in over half of the county's thirty-seven communities for the application and provision of various Community Action services.

Community Action provides a wide range of services that are unduplicated elsewhere in the county. Many of our services meet immediate, critical needs, while others are designed to help families achieve long-term economic self-sufficiency. The following services were provided by Community Action to eligible residents of Northwood from July 1, 1997 through June 30, 1998:

55 households received one of a group of Fuel Assistance Programs, services that provide financial grants of up to \$750 to income eligible households to assist with energy-related expenses through the Fuel Assistance Program (some households also receive furnace cleaning and budget and energy counseling services), and grants of up to \$250 for fuel and utility emergencies for households not eligible for the Fuel Assistance Program through the Neighbor Helping Neighbor and the Senior Energy Assistance Service.

4 homes were weatherized or rehabilitated through the Weatherization or Energy Management Services Programs, which provide high quality energy conservation materials and skilled labor to weatherize homes of income-eligible and high energy-using households in order to reduce heating costs and conserve energy, and provides major repairs or replacement of heating systems for low-income homeowners, and through the HOME Program, which provides major rehabilitation of single-family, owner-occupied homes, emphasizing health and safety related repairs, including water and septic systems, structural, roofing, electrical and heating system work.

11 children and day care providers participated in the Family Day Care Program, which provides services to family day care providers, including training, technical assistance and sponsorship of the USDA Child and Adult Care Food Program.

5 child care referrals were arranged through the Child Care Resource and Referral Program, which compiles current data on all available child care options, provides child care referrals to employees of participating companies as well as to the general public, and expands the supply of quality child care by recruiting, training and assisting new child care providers, including the training of TANF participants.

61 individuals received help through the WIC or Commodity Supplemental Food Programs: WIC provides supplemental nutritious foods, nutrition education, breast-feeding support and health care screening/referrals to pregnant women, nursing mothers, infants and children up to the age of five;

the Commodity Supplemental Food Program provides monthly allotments of commodity foods and nutrition education materials to senior citizens, postpartum women and 5 year old children. 655 individual food allotments were provided through the Emergency Food Assistance Program, which distributes USDA surplus food to emergency food pantries, soup kitchens and homeless shelters throughout Rockingham County.

1 household received Crisis Services, programs that provide emergency grants to income eligible households for the payment of rent, mortgage, electricity, fuel or other basic necessities for those facing evictions, foreclosures, utility termination, lack of fuel or other emergencies.

1 household was enrolled in the Emergency Response System, a program that provides immediate access to community medical responders for disabled individuals in order to ensure their safety and maintain their independence and quality of life.

In addition to these major programs, much of our staff time is devoted to working with people who come to us seeking help. During the past year, we logged 24 calls or visits from Northwood residents, many of which were crisis calls involving evictions or foreclosures, fuel or utility problems, the lack of food or clothing, or general financial needs. By working closely together with local and state welfare administrators, landlords and mortgage lenders, fuel and utility companies, other human service agencies and interested clergy and civic groups, we are able to link those in need with the services available to them.

The services provided by our staff, together with the programs provided by our agency, have a direct and significant effect on Northwood's welfare budget. If our services were decreased due to lack of funding, the town would experience a resulting increase in requests for local welfare assistance.

Since the services we provide greatly relieve the towns we serve of the full financial burden of providing for the needs of their low-income residents, we ask every community we serve to make a financial contribution to our agency based upon the level of service we have provided to its residents. The amount we request equals 5¼ % of the total dollar value of services we provided during the previous fiscal year, which means that we request \$5.25 for every \$100.00 we provided in direct services.

From July 1, 1997 through June 30, 1998, Community Action provided \$124,113 in services to Northwood residents. We are therefore requesting the town of Northwood to contribute 5¼ % of this amount, or \$6,516. The town of Northwood has contributed to our agency for many years, and we extend our appreciation to you for your continued support.

Respectfully Submitted,

Mary Anna Austrew,

Outreach Center Director

Greater Raymond Community Action Center
Rockingham Community Action

1998 Route 4 (First NH Turnpike) Impact Committee Report

The Route 4 Impact Committee met on an "as needed" basis, this year. The current issues did not require monthly meetings.

The Committee's prime function is to monitor the New Hampshire State Department of Transportation's (DOT) proposed safety improvements to Northwood. Another area of concern has been the hazards of entering and leaving the existing Northwood Post Office.

The status of the three New Hampshire DOT projects, as of January 1, 1999 is as follows:

1. The Route 4/Route 43/ Route 202 intersection is under construction and scheduled for completion in 1999.
2. The Route 4 intersection with Bow Lake Road is currently in final design. Construction for this project is scheduled for the year 2000.
3. The Route 4 intersection with Route 152 is now in the preliminary planning phase. The DOT schedule calls for Officials Informational Meeting in the late spring, 1999, with a Public Hearing held later in 1999. Construction for this project will begin in the year 2002.

The US Post Office Department, as of January 1, 1999, was in the process of reviewing bids submitted, November 30, 1998, for the construction of a new Post Office.

Current Route 4 Impact Committee members are: Andrew J. Lane, Chairman; George Rogers, Vice Chairman; Thomas Chase, Secretary; Robert Bailey; Richard Blackburn; Virginia R. Dole, Selectmen's Representative; Robert Clark; Russell Eldridge; Jeff Lalish; Scott Martin; Kate McNally.

Respectfully Submitted,

Andrew J. Lane
Chairman, Route 4 Impact Committee

1998 Rural District Visiting Nurse Association Town Report

Despite the radical changes in reimbursement that have challenged the home care industry in 1998, Rural District Visiting Nurse Association has remained focused on what matters most—providing compassionate, cost-effective, quality care to our patients in Northwood.

Our Board of Directors, including your Board Representatives, Charlotte Klaubert and Patricia Moore, continue to assess the health care environment in Northwood to ensure that the decisions we make are in the best interest of your community. We continue to participate in numerous local, state and national networks and associations including: the Coalition of Strafford County Agencies, the Strafford Network, the Rural Home Care Network, VNA Health System of Northern New England and the Home Care Association of New Hampshire. Through these affiliations we are able to keep our costs down and stay abreast of the legislative/regulatory issues that impact our agency and the communities we serve.

Rural District Visiting Nurse Association, Inc. has served as the primary home care provider in Northwood since 1969. In the era of mega-mergers, Rural District Visiting Nurse Association continues to serve your community as a private, independent, non-profit home health agency certified by Medicare and licensed by the state in home health, hospice and community clinics. Most importantly, our accreditation with commendation by the Joint Commission on Health Care Organizations assures you and your family that Rural District Visiting Nurse Association provides high quality care in a cost effective manner.

Rural District Visiting Nurse Association also remains committed to serving patients regardless of their financial circumstances. In fact, we are the only agency serving Northwood that routinely serves uninsured and underinsured, in addition to insured and private-paying clients. Our full range of home health services are now supported by a dedicated group of volunteers providing companionship and respite to patients and families.

Your town contributions are essential to meeting the many health needs in your community. As competition increases for insured client referrals, please keep in mind you have a right to choose. Choose quality with a long-standing commitment to your community. Ask for Rural District Visiting Nurse Association by name.

We are proud to be meeting your home health care needs since 1969 and are looking forward to working for you in the future.

<u>Type and Number of visits</u>	<u>Pay Status</u>	<u>% of Patients</u>	<u>% of Visits</u>
Skilled Nursing	993 Medicare	70%	81%
Home Health Aide	1148 Medicaid/HCBC	5%	5%
Physical therapy	218 Commercial	22%	12%
Occupational therapy	70 No Pay/Private	0	0
Speech therapy	1 Private duty	0	0
Medical Social Worker	28 Hospice	3%	2%
Private Duty visits	0		
Flu shots	12		
Total Visits	2,470		
Days of Hospice Care	168		

Respectfully Submitted,

Linda Hotchkiss, RN, MHSA

1998 Northwood Safety Committee Report

The Safety Committee had an active year in 1998. Three meetings were held and all outstanding items were reviewed and discussed. In addition, all recent claims filed as a result of accidents involving town property or equipment were reviewed in an attempt to avoid a re-occurrence whenever possible.

The major undertaking of the year was to begin a survey of all town properties. The purpose of this survey is to insure compliance with all applicable codes and to identify ways to improve the safety of these properties as well as the general public that frequent them.

The goal of this committee is to provide information to the Selectmen, with the objective of reducing the town's insurance costs and to reduce and/or eliminate liability occurrences.

The committee is comprised of the following members:

David Hickey, Chairman
Tammie Beaulieu
Donna Bunker
Michael D'Alessandro
Jessi Leavitt
Michael Hoisington
Kevin Madison

Joseph Michaud
David Ruth
Marcia Severance
Linda Smith
Marylou Tuttle
Jim Wilson

Respectfully Submitted,

David J. Hickey P.E.
Chairman

1998 Report of the Selectmen

1998 was a year of changes in Northwood, both within the community and the Town Hall. Arlene Johnson, Town Clerk, retired at the end of the second year of her term. There were changes in staff members also, and with the painting of the inside of the Town Hall, including all the offices, and the re-paving of the driveway and parking areas, a new look has been brought to the offices.

Changes in the community included the addition of Irving Oil's station at the East End, and Mr. Mike's facility at the former Ridge Store.

1998 was the year of celebrating Northwood's 225th Anniversary of its founding. We congratulate and thank the 225th Committee for their untiring efforts and wonderful year of events, which culminated with the August weekend celebration.

The Route 202/9/4 construction was started in 1998, and it is expected this project will be completed mid-1999. The completion will provide a municipal parking lot, pedestrian crossing lights, and sidewalks for the safety of our residents.

The cable TV contract entered its 15th and final year in 1998. Lakes Cablevision was purchased by Metrocast, a division of Harron Corp. of Pennsylvania. The Cable Committee and the Board of Selectmen have been working diligently to insure a new contract will bring upgraded cable to every household in Northwood that wishes this service. It is our hope that the new contract will be in place by the time this report is printed.

Our insurance carrier, Property-Liability Trust, performed a detailed inspection of all town-owned buildings. Although the official report has not been received, the preliminary report indicated many corrections/improvements that need to be made to bring our facilities into compliance with State and Federal requirements. Money has been placed in the 1999 budget to make the improvements, which will be made on a priority basis.

Government requirements also dictated the removal of all underground storage tanks. This process has been implemented and the Selectmen are working with the State to insure that procedures are followed and all requirements are met.

Again in 1998, as done in previous years, the Selectmen; the School Board members; and SAU #44 Superintendent met on a quarterly basis to informally discuss each other's concerns and provide a link between town and school government. As a result of these meetings, joint contracts have been issued to provide fuel and propane, which have saved both town and school budget money.

Additional tax deeded properties were reviewed for legal conditions, and cleared for sale and returned to the tax roles. This project will continue in 1999.

It is our hope that we will be able to activate our Economic Development Committee in 1999. With the revised Master Plan in place, and a revision of ordinances ready for March vote, we are now in a position to begin to bring more new business into Northwood. Volunteers are needed for this committee.

We recognize our volunteers, without whom we cannot exist. Whether you are a long-time volunteer, which includes being a member of a committee or board, or someone who has helped for just a short time, we sincerely thank you for helping our community. Volunteers are very important to every organization, and are an asset to Northwood. Please continue to volunteer your time, and remember we can never have too many volunteers!

As we begin planning for the next century, we are happy to report that 1998 was a good year for Northwood. We will continue to work to improve our community and to bring all areas of town government into the year 2000 in the best form possible.

Respectfully Submitted,

Virginia R. Dole,

Marion J. Knox

Douglas J. Peterson

Northwood Board of Selectmen

1998 Sexual Assault Support Services Report

Sexual Assault Support Services is dedicated to supporting victims/survivors in their effort to heal from the trauma of sexual assault and childhood sexual abuse, while striving to prevent the occurrence of sexual violence in local communities and in society at large.

This mission is accomplished by providing the following services:

- toll-free confidential 24 hour crisis intervention hotline 1 (888) 747-7070;
- outreach office for Strafford County located in Rochester at One Wakefield Street (332-0775);
- accompaniment to medical and legal (police and court) appointments;
- information and referral to related services such as attorneys and therapists;
- support groups for survivors, their parents and partners;
- child sexual assault prevention education programs in area schools, recreation programs, camps and scouts;
- adolescent workshops on sexual harassment and sexual assault;
- professional training and consultation to police departments, hospitals and school personnel and human service agencies;
- sexual harassment in the workplace workshops to municipalities and businesses.

Our program is committed to providing support, education and advocacy to all survivors of sexual assault and sexual abuse and their parents, partners and other community members.

The preliminary objectives of Sexual Assault Support Services are to empower survivors and to support them in their healing process and to educate the community, heightening awareness of sexual assault and its prevention. We provide prevention programs throughout the school system in order to broaden awareness among students, teachers and the community of the issues of sexual assault and harassment. In addition, our staff coordinates with police departments and hospital staff to improve response to sexual assault cases and to assure a supportive environment for the survivors.

Sexual Assault Support Services has provided service for 20 years. Volunteers are welcome and are utilized in all aspects of the program.

Respectfully Submitted,

Diane Stradling

Executive Director
Sexual Support Services
7 Junkins Ave.
Portsmouth, NH 03801
(603) 436-4107

Northwood's 225th Celebration



Town of Northwood Board of Selectmen
Driver: Joseph A. Knox
Chairman Virginia Dole, Marion J. Knox, and Douglas J. Peterson



Joseph A. Knox, 225th Committee Chairman

Mr. Knox read the Governor's Proclamation and announced various events including the Chicken Barbecue. Thank you Joe for chairing the 225th Committee and making this a memorable and enjoyable celebration for the whole Town.

Northwood's 225th Celebration



TrueValue Hardware- Northwood business for over 20 years!

Owner: Bruce DeTrude

Employees: Sheri, Kevin, Alissa, Jeff, Randy, and Donna DeTrude; Fred Walker, Fred Trethewey, and Cornelius Young.
Thank you for your participation in the Parade.



Beth and Milton Bourassa, Residents of Northwood for over 20 years!

Costumes made by Viena Dow and donated to the Northwood Theater Group. Thank you Mr. and Mrs. Bourassa for participating in the Parade and Viena for providing great costumes!

Northwood's 225th Celebration



"Joy of Dance"

Drivers: Debbie and Nikki D' Alessandro

Chaperons: Linda Russell-Gallivan and Cheryl Patch

Riders: Elizabeth Helton, Ashley Raeska, Jessie Wolfe, Kamerin Hermanceau, Danielle D' Alessandro, Riley Maynard, Michelle DeButts, Christina Barton, Victoria Jouimore, and Sandra Tierney.

Thank you all for participating in the Parade!

Thank you to all the volunteers, committee members, and Northwood residents for making the 225th Celebration a memorable and lively experience. The wonderful outcome of the Celebration would not have been possible if everyone did not work together - as a Town.

The Celebration was a reminder that Northwood is our home and every contribution that each person makes adds to the quality of our Town.

1998 225th Anniversary Committee Report

On November 6, 1993 at noon, the first meeting of the 225th Anniversary Steering Committee was held at Town Hall. At that time, eight members had been appointed, with the understanding that four additional members would be appointed. Five years and twenty-six members later, the 225th Celebration is now history!

The committee members are to be commended for their efforts. Each and every member worked hard and there were no conflicts noted between members, although opinions were openly expressed at many meetings. It was a superb committee, and I was pleased to act as their chairman.

We were blessed with good weather and excellent attendance for all our events. Those who missed the parade and the fireworks on August 8, really missed a wonderful time.

The entire committee attempted to provide events and commemorative items that would be of interest to everyone. At this time all events are over, and only a few cookbooks, sweatshirts, and free posters are left.

The only area where the committee was not successful was in returning the total \$19,500 advanced for the celebration. At this writing, there is \$10,148.46 to be returned. Unfortunately, with the sale of remaining commemorative items we will not completely meet our original goal for returning all the money advanced. All in all, the committee feels they did the best they could. The committee also feels that they provided a celebration unlike any other, and the final cost is under \$10,000! Wasn't the parade excellent?

Thank you to all the committee members, the townspeople, and town officials, for allowing me to be part of this 225th Celebration.

Members:

Richard Blackburn, Vice Chairman and Parade Chairman; James Boyd, Treasurer; Russell Eldridge, Assistant Treasurer; Marion Knox, Secretary; Althea "Bunny" Behm; Lisa Caron; Allyson Herk; John Schlang; Priscilla Turner; Janet Clark; Stephen Bailey; Charles Bailey; Denise Taschereau; Sheryl Hoisington; Sandra Priolo; Rev. Carl Rundgren; Arlene Fisher; Lois DeTrude; Ann White; Viena Dow; Douglas Jackson, Dorothy Arsenault, Richard and Elaine Fregosi, Catherine Hillner.

Respectfully Submitted,

Joseph A. Knox
Chairman

1998 225th Treasurer's Report as of December 31st

Receipts:

Town Funds	\$	19,500.00
Donations, etc.	\$	8,160.00
Sales and Events	\$	21,911.46
Total Receipts:	\$	49,571.46

Expenses:

Commemorative items:		
Cookbooks	\$	4,394.82
Sweat and T- Shirts	\$	8,751.93
Hats	\$	1,756
Pitchers	\$	706.00
Posters	\$	1,700.00
Programs	\$	3,255.00
Bumper Stickers	\$	246.08
Raffle Buttons	\$	136.00
Total:	\$	20,946.19

Events:

CBNA/Concord Barbershop Concert	\$	347.00
Spring Dance	\$	35.00
Buntings	\$	2,220.40

August 7, 8 and 9:

Band Concerts	\$	1,200.00
Encampment	\$	1,000.00
Parade	\$	3,275.00
Fireworks	\$	5,500.00
Police and Parking	\$	3,549.54
Chicken BBQ and Pancake Breakfast	\$	1,221.34
Signs	\$	2,093.85
Busses/Drivers	\$	468.01
Portable toilets	\$	975.00
Rubbish Barrels	\$	150.00
Advertising	\$	377.81
Platform and Marquee	\$	208.00
Total:	\$	17,175.95

Committee Expenses:

Postage	\$	172.23
Ribbons, etc.	\$	95.45
Water	\$	59.90
Costumes (clowns)	\$	37.51
Ice Cream	\$	136.95
Picture Frames for Town Hall	\$	382.44
Miscellaneous	\$	453.32
Total:	\$	1,300.86
Total Expenses:	\$	30,423.00
Balance in Saving Account as of 12/31/98:	\$	10,148.46

1998 Transfer Station Report

In only four months and with all new employees, I hope you have been pleased with the improvements that have taken place at your Transfer Station.

The names of the employees are: Carol Welsh, who worked as a Fire Fighter in Florida, and who now is still working with the fire department as a person in charge of the hill burn pit and paper trailer or "Carol's Library". We have Sam Pantos, who will always ask if you would like any assistance, and segregates the aluminum cans and keeps the area clean. He once worked part time for the City of Rochester, New Hampshire. Lastly, Joe Michaud, retired from the US Air Force as Active Guard Reserve.

I hope we all have made your weekly trips to the station easier. Although we try to help, I'm sure at times we do not please everyone. If you are not pleased for any reason, please let either myself know or the Board of Selectmen. We are here to serve you! Listed below are the improvements we have made:

- 1 New safety chains
- 2 Trailer for transporting aluminum cans
- 3 Retaining wall to stop erosion near the compactor
- 4 Retaining wall where paper trailer is situated
- 5 Safety painted guard rails

Your contributions help keep the station clean and lower our waste cost. Examples of such contributions are: separate your aluminum cans (we get paid for them!), flatten your cardboard and place it in the cardboard compactor, remove glass from bags you toss in the compactor and place in the glass pit on the hill, and please continue to pick up trash that got away from your neighbor.

Future improvements we hope to see are: re-paving the area, a shed for batteries, and employee bathrooms. We will continue to do our part and are always open for suggestions.

Respectfully Submitted,

Joseph A. Michaud
Transfer Station Supervisor

1998 Trustees of Trust Funds Report

The Trustees of Trust Funds actual report is a part of the auditor's report.

As is usual, the Trustees have met irregularly though the year, as changes in investments or the need for policy making occurs. In this period of lower interest rates and resulting decreased income for the funds, adjustments in spending may need to be made. This year the number of perpetual care payments were one of the lowest. The perpetual care funds are of particular concern since the maintenance of Northwood's six large, so called public cemeteries, is dependent upon investment of principal and accumulated interest. This year the income, \$10,386,64. barely covered the expenses. There are some people who have lots on which perpetual care has not been placed. No interments can be made in these lots until the perpetual care is provided for.

The situation on the other funds maintained is somewhat different in that the income generated is used only to supplement, not entirely support, the particular cause for which the fund was established.

The funds for which the Trustees are responsible for the investment and protection of the Town are:

<u>Category of Funds</u>	<u>End of 1998 Balance of Funds</u>
Cemetery Common (Perpetual Care Funds)	\$197,659.63
Cemetery Other (Other Cemetery related funds)	\$ 73,311.57
Library Funds (Book & Other)	\$ 33,855.50
Miscellaneous (Bicentennial, Beach, Flower, etc.)	\$ 29,943.94
Capital Reserve Funds	<u>\$157,556.82</u>
Total Funds	\$492,327.46

Special care is taken to try to get the most income we can with the least amount of risk. With these many funds and multiple places of investment, the year-end effort becomes a sizable task to balance out and prepare for our audit by the Town's Auditor in mid - January.

Respectfully submitted,

Russell .C Eldridge
Andreas M. Turner
Joann W. Bailey
Trustees of Trust Funds

Report of the Zoning Board of Adjustment

The Northwood Board of Adjustment heard one case in 1998. A request for a variance to add an apartment to a single-family residence, which lacks adequate frontage and square footage, was denied.

Robert Robertson, who had served many years on the board as an alternate, chose not to seek re-appointment following his election as Town Moderator. The board welcomed Robert Bailey as a new alternate in 1998.

Zoning Board of Adjustment members reviewed and offered comments on the proposed zoning ordinance at the request of the Planning Board.

The Northwood Board of Adjustment meets monthly by agenda only. New members are appointed in March. The board is currently seeking people to serve as alternates. Alternates attend meetings to learn the requirements and responsibilities of the position and serve as voting members in the absence of full board members. If you are interested in serving on this board, contact either myself or the Board of Selectmen.

Respectfully submitted,

Bruce Farr

Chairman



1998 TOWN FINANCIAL REPORTS



**1999 TOWN WARRANT
THE STATE OF NEW HAMPSHIRE**

THE POLLS WILL BE OPEN FROM 8:00 AM TO 7:00 PM

To the Inhabitants of the Town of Northwood in the County of Rockingham in said state, qualified to vote in Town affairs:

You are hereby noticed to meet at Northwood Town Hall in said Northwood on Tuesday, the 9th day of March, next at eight of the clock in the forenoon, to act upon the following subjects.

ARTICLE #1: To choose all necessary Town Officers for the year ensuing.

ARTICLE #2: Are you in favor of the adoption of the zoning ordinance as proposed by the Planning Board? The new zoning ordinance, among other items, specifies performance standards for some uses, provides some protections for sensitive natural resources, and allows cluster developments encouraging the preservation of open spaces. The new zoning ordinance will repeal and replace the existing zoning ordinance. The Planning Board approves of the passage of this question.

Given under our hands and seal this 16th day of February in the year of our Lord nineteen hundred and ninety-eight.

Virginia "Ginger" Dole, Chairman
Marion J. Knox
Douglas J. Peterson
Selectmen of Northwood

A true copy of warrant - Attest:

Virginia "Ginger" Dole, Chairman
Marion J. Knox
Douglas J. Peterson

Absentee Ballots will be open at 1:00 p.m.

**1999 TOWN WARRANT
THE STATE OF NEW HAMPSHIRE**

To the Inhabitants of the Town of Northwood in the County of Rockingham in said state, qualified to vote in Town affairs:

You are hereby noticed to meet at Coe-Brown Northwood Academy in said Northwood on Saturday, the 13th day of March, next at nine of the clock in the forenoon, to act upon the following subjects.

ARTICLE #1 : To see if the Town will vote to raise and appropriate the sum of Twenty-four thousand one hundred sixty five dollars and eighty-one cents (**\$24,165.81**) to be added to the previously established Ambulance Capital Reserve Fund held by the Trustees of Trust Funds. Such sum to be offset by the equal amount from the previously established Special Ambulance Replacement Fund (revenue balance). (**Majority vote required**) (**Recommended by Selectmen; Recommended by Budget Committee**)

ARTICLE #2 : To see if the Town will vote to raise and appropriate from surplus the five hundred and twelve dollars and seven cents (**\$512.07**), which represents the unexpended balance of the Conservation Commission's 1998 appropriation, to be added to the Conservation Commission's Fund held by the Town Treasurer. (**Majority vote required**) (Not Recommended by Selectmen; Not Recommended by Budget Committee)

ARTICLE #3 : To see if the Town will vote to raise and appropriate the sum of six hundred and fifty dollars (**\$650.00**) to be added to the Cemetery Improvement Expendable Trust Fund previously established. This sum to come from fund balance (surplus) from the year end December 31, 1998, and no amount to be raised from taxation.. This sum six hundred and fifty dollars (**\$650.00**) being equivalent to the amount of moneys received for the sale of cemetery lots in the year 1998,. (**Majority vote required**) (**Recommended by Selectmen; Recommended by Budget Committee**)

ARTICLE #4 : To see if the Town will vote to raise and appropriate the sum of twelve thousand one hundred dollars (**\$12,100**) to be added to the Cemetery Improvement Expendable Trust Fund previously established. This sum to come from fund balance (surplus) from the year end December 31, 1998, and no amount to be raised from taxation.. This sum of twelve thousand one hundred dollars (**\$12,100**) being equivalent to the amount of moneys received from the State of New Hampshire, Department of Transportation in 1998 authorized per warrant article #2 (\$11,600) and 1998 article #3 (\$500) for the taking of land from the Pine Grove and East Northwood cemeteries . (**Majority vote required**) (**Recommended by Selectmen; Recommended by Budget Committee**)

ARTICLE #5: To see if the Town will vote to raise and appropriate the sum of five thousand dollars (**\$5,000**) for the purpose of installing , testing, and treating the lagoon and monitoring wells at the septage lagoon located at the disposal area, and to authorize the withdrawal for this purpose of five thousand dollars (**\$5,000**) from the Lagoon Fee Fund, established under RSA 31:95-c in 1990. (**Majority vote required**) (**Recommended by Selectmen; Recommended by Budget Committee**)

ARTICLE #6 : To see if the municipality will vote to raise and appropriate the sum of one million six hundred sixty-one thousand seven hundred and thirty-seven dollars and fifty cents (**\$1,661,737.50**), which represents the operating budget. Said sum does not include special or individual articles addressed. (**Majority vote required**) (**Recommended by Selectmen \$1,653,676.50; Recommended by Budget Committee \$1,661,737.50**)

ARTICLE #7 : “Shall the government of the police department of the Town of Northwood entrusted to a police commission by affirmative vote on the regular ballot for the election of town officers on March 10, 1987, in accordance with RSA 105 - C:2 vote to rescind such action, as provided for in RSA 105-C:7? If a majority of those voting answer this question in the affirmative, then the government of the police department shall revert back to the Board of Selectmen similar to that of all other towns in Rockingham County.” **(Majority vote required) (Petition article)**

ARTICLE #8: To see if the Town will vote to repeal its vote, under Article 11 of the 1991 Town Meeting Warrant, to elect a Highway Agent, effective March 1992, and to authorize the Board of Selectmen, effective March 2000, to appoint a full-time Highway Agent under the provisions of RSA 231:62 and RSA 231:63. A vote authorizing appointment of a highway agent shall continue in effect until changed by majority vote at an annual or special meeting. **(Majority vote required) (Recommended by Selectmen)**

ARTICLE #9 : To see if the Town will vote to raise and appropriate the sum of forty-one thousand six hundred and forty-three dollars **(\$41,643)** for the third year's payment for the lease/purchase agreement for the new fire truck purchased in 1997. **(Majority vote required) (Recommended by Selectmen; Recommended by Budget Committee)**

ARTICLE #10 : To see if the Town will vote to raise and appropriate the sum of twenty thousand dollars **(\$20,000)**, for the removal and clean up of under ground fuel storage tanks located on Town property. **(Majority vote required) (Recommended by Selectmen; Recommended by Budget Committee)**

ARTICLE #11 : To see if the Town will vote to raise and appropriate the sum of thirteen thousand five hundred dollars **(\$13,500)** for the purchase of a new defibrillator for the Fire Department **(Majority vote required) (Recommended by Selectmen; Recommended by Budget Committee)**

ARTICLE #12 : To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1, to be named Transfer Station Facility Capital Reserve Fund for the purpose of future construction of a recycling/storage building at the present Transfer Station facility, and to raise and appropriate the sum of five thousand dollars **(\$5,000)** to be placed in this fund. **(Majority vote required) (Recommended by Selectmen; Recommended by Budget Committee)**

ARTICLE #13: To see if the Town will vote to amend the below referenced portion of Article 18, of the 1997 Town Meeting Warrant. The Northwood Teen Center will assume the responsibility for insuring, refurbishing, and maintaining the building, including utilities for use as a Teen Center, educational facility, Community Center, and/or other purposes which will benefit the citizens of Northwood. Amendment to this portion of Article 18 will allow the Town to expend money for the building improvements, if approved through a Warrant Article at the Town Meeting. **(Majority vote required) (Petition Article)**

ARTICLE #14 : To see if the Town will vote to raise and appropriate the sum of five thousand dollars **(\$5,000)** for the purpose of making improvements to the former Tom Gardner House, a town owned building currently leased to the Northwood Teen Center. Improvements would include the purchase of a furnace and installation of required handicapped accessible bathroom fixtures and plumbing. The improvements are necessary so that the Town may issue an occupancy permit for this building. **(Majority vote required) (Petition Article) (Recommended by Selectmen; Not Recommended by Budget Committee)**

ARTICLE #15 : To see if the Town will vote to raise and appropriate the sum of five thousand dollars (\$5,000) to be added to the Recreation Facility Reserve Fund previously established under provisions of RSA 35:1, at 1998 Town Meeting and held by the Trustee of Trust Funds. (Majority vote required) (Recommended by Selectmen; Recommended by Budget Committee)

ARTICLE #16 : To see if the Town will vote to raise and appropriate the sum of twelve thousand dollars (\$12,000) to be added to the previously established Highway Safety Equipment Capital Reserve Fund (cruiser) held by the Trustee of Trust Funds. (Majority vote required) (Recommended by Selectmen; Recommended by Budget Committee)

ARTICLE #17 : To see if the Town will vote to raise and appropriate the sum of six thousand dollars (\$6,000) to be added to the previously established Highway Equipment Capital Reserve Fund (truck) held by the Trustees of the Trust Funds. (Majority vote required) (Recommended by Selectmen; Recommended by Budget Committee)

ARTICLE #18 : To see if the Town will vote to raise and appropriate the sum of two hundred thousand dollars (\$200,000) for the purpose of purchasing and remodeling the property located at 111 School Street, Tax Map 216, Lot 33, (Old D.W. Ford garage) and remodel the Narrows Fire Station. The purpose of this transaction is threefold:

- 1) The Fire/Rescue and Emergency Management housed in the Narrows Station and East End Station would move into the new facility, which is large enough to allow for future expansion. Cost involved is \$155,000 to purchase and \$30,000 for necessary upgrading.
- 2) The present Narrows Station would be remodeled and the Police Department would move into that facility, giving them the necessary room for administrative space as well as garage space for the cruisers. Cost involved is \$15,000 for upgrading.
- 3) Town hall would gain the much needed space now occupied by the Police Department.

(Majority vote required) (Petition Article) (Not Recommended by Selectmen; Not Recommended by Budget Committee)

ARTICLE #19 : To transact any other business that may legally come before this meeting. (Majority vote required)

Given under our hands and seal this 16th day of February, in the year of our Lord nineteen hundred and ninety-nine.

Virginia "Ginger" Dole, Chairman
Marion J. Knox.
Douglas J. Peterson
Selectmen of Northwood

A true copy of the Warrant - Attest

Virginia "Ginger" Dole, Chairman
Marion J. Knox.
Douglas J. Peterson

Selectmen of Northwood

Town of Northwood Petitioned Warrant Article 1999

We the undersigned, being registered voters in the Town of Northwood, do hereby petition the Selectmen of said Northwood, to place the following article on the warrant for the 1999 annual meeting.

To see if the Town will vote to raise and appropriate the sum of Two Hundred Thousand Dollars (\$200,000) for the purpose of purchasing and remodeling the property located at 111 School Street, (Tax Map 216, Lot 33, Old D.W. Ford Garage) and remodel the Narrows Fire Station. The purpose of this transaction is threefold:

1. The Fire/Rescue and Emergency management housed in the Narrows Station and East End Station would move to the new facility, which is large enough to allow for future expansion. Cost involved is \$155,000.00 to purchase and \$30,000.00 for necessary upgrading.
2. The present Narrows Station would be remodeled and the Police Department would move to that facility, giving them the necessary room for administrative space as well as garage space for the cruisers. Cost involved is \$15,000.00 for upgrading.
3. Town Hall would gain the much needed space now occupied by the Police Department.

Matt Hotchkiss	Vincent Bane	Steven Colburn	Fred Bassett
Scott Bryer	Michael Chandler	Jean Lane	Deborah Collins
William Jeffery	James Colburn	Andrew John Lane	Michael Collins
Peter Lennon	Richard Corning	Arlene Johnson	Pamela Dodge
Steven Tumas	Sarah Corning	Jane Bell	Dee Ashford
Denis Williams	Joseph Emond	Joan Brady	George Ashford
Stephen Bailey	Brett Andrus	Sally Aseltine	Harry Ring
Betsy Colburn	Mary Jean Bailey Snider	David Aseltine	Michael Snider

Town of Northwood Petitioned Warrant Article 1999

To see if the Town will vote to amend the below referenced portion of Article #18 on the 1997 Warrant. The Northwood Teen Center will assume the responsibility of insuring, refurbishing, and maintaining the building, including utilities for use as a Teen Center, educational facility, Community Center, and/or other purposes which will benefit the citizens of Northwood. Amendment to this portion of Article #18 will allow the Town to expend money for building improvements, if approved through a Warrant Article at the Town Meeting.

Debra Giolito	Christine Leoncyk	Joseph Ercolino	Lorraine Ruth
Carla Pitman	Ann Knowlton	Karen Howe	Susan Cruely
Lynne Young	Donna Bunker	Susan LaBerge	Pauline Marston
Kristen Campbell	Susan Pratt-Smith	Kim Warren	Patricia Savage
Mary Marini	Diane Kizirian	Alisa Caron	Kathy Steeves
Joanne Folan	DM Foster	Jennifer Morris	Ruth Morris
Cheri Anthony	Judith Barker	Tiffany Richardson	
Heather Kathan	Victor Giolito	David Ruth	

**** Names on petition that were not listed on checklist or unledgeable**
Town of Northwood Petitioned Warrant Article 1999

To see if the Town will vote to raise and appropriate the sum of five thousand dollars (\$5,000) for the purpose of making improvements to the former Tom Gardner House, a town owned building currently leased to the Northwood Teen Center. Improvements would include the purchase of a furnace and installation of required handicapped accessible bathroom fixtures and plumbing. The improvements are necessary so that the Town may issue an occupancy permit for this building.

Louise Dyer	Antonette Purinton	Mary Marini	Charlotte Klaubert
Debbie Giolito	Johanna Chase	Cheri Anthony	Tom Chase
Joanne Folan	Peggy Kofer	Lynne Young	Patricia Moore
Kit Lord	Eunice Fraser	Laura Josiah	Mary Oliver
Kara McKay	Sara Shaw	Beth Eaton	Shelley Bobowski
Pamela Rossetti	Richard Shaw	Denise Cleasby	Tom Bobowski
Annette Blake	Ruth Bencal	Elizabeth Barnes	Kathleen O'Connor
Karen Hambleton	Beth Philburn**	Dan Ferguson	Dee Ashford
Shaw Marshall	William Gallivan**	Ben Bencal	Lindsay Gallivan**
Susan LaBerge	Carla Pitman	Ann Kelley	Judy Doward**
Steve Merrill	Ann Bigham	Laurie Lalish	Vanessa Belyea
Priscilla Merrill		Earl Klaubert	

Town of Northwood Petitioned Warrant Article 1999

We, the undersigned registered voters of the Town of Northwood, hereby petition the Board of Selectmen to place the following ballot question to voters at the March 5, 1999 town election:

1. "Shall the government of the police department of the Town of Northwood entrusted to a police commission by affirmative vote on the regular ballot for the election of town officers on March 10, 1987, in accordance with RSA 105-C:2 vote to rescind such action, as provided for in RSA 105-C:7. If a majority of those voting, answer this question in the affirmative, then the government of the police department shall revert back to the Board of Selectmen similar to that of all other towns in Rockingham County."

Jeffery Ross	Lisa Bujno	Douglas Pollack	Jodi Page
Ralph Blackey III	Bill Jeffery	Denise Taschereau	David Bujno
Kevin Tasker	Anne Marcheterre**	Richard Schofield	Michael Page
Keith Guptil	Scott Bryer	Peter Stimmel	Paul Theim
James Hadley	George Thomas**	H. Virginia Blaine	Bryan Shoup**
Eileen Hadley	Lance Bennert**	Barbara Zeuner	Richard Towne**
William DeVries	Robert Bernard**	Richard Zeuner	Dana Bishop
Tom Dutil	Lorraine Peidle**	Mark Walkup	Janet Blaine
Jon Dodge	Stephen Richards	Louis Lashon	

**** Names on petition that were not listed on checklist or unledgeable**

Town of Northwood 1999 Budget

Account Number/Description	1998 Budget	1998 Expended	1999 BOS' s Recommended	1999 BudgetComm. Recommended
DEPT 41301 BOARD OF SELECTMEN				
00-41301-130 SALARY-SELECTMEN	8500.00	8864.19	8500.00	8500.00
00-41301-220 SS-SELE	527.00	506.40	527.00	527.00
00-41301-225 MEDI-SEL	124.00	118.43	124.00	124.00
00-41301-301 AUDIT ADJUSTMENT ACCT	0.00	743.62	1.00	1.00
00-41301-820 TRAIN-SEL	100.00	50.00	100.00	100.00
00-41301-830 TRAVEL-SEL	100.00	55.10	100.00	100.00
TOTALS- DEPT 41301 BOARD OF SELECTMEN:	9351.00	10337.74	9352.00	9352.00
DEPT 41302 EXECUTIVE ADMINISTRATOR				
00-41302-110 SALARY EXECUTIVE ADMIN	36756.00	40359.63	41282.00	41819.00
00-41302-210 HEALTH/DENTAL EA	5507.00	5506.28	6955.00	6955.00
00-41302-215 LIFE EXEC ADMIN	49.00	48.62	49.00	49.00
00-41302-220 SS EXECUTIVE ADMIN	2279.00	2403.22	2560.00	2593.00
00-41302-225 MEDI-EXECUTIVE ADMIN	533.00	562.04	599.00	607.00
00-41302-230 RETIRE EXEC ADMIN	919.00	1452.07	1751.00	1774.00
00-41302-820 TRAINING EXEC ADMIN	200.00	160.95	200.00	200.00
00-41302-830 TRAVEL EXECUTIVE ADMIN	250.00	166.57	250.00	250.00
TOTALS- DEPT 41302 EXECUTIVE ADMINISTRATOR:	46493.00	50659.38	53646.00	54247.00
DEPT 41303 MODERATOR				
00-41303-130 SALARY MODERATOR	600.00	280.00	200.00	200.00
00-41303-220 SS MODERATOR	38.00	17.36	13.00	13.00
00-41303-225 MEDI MODERATOR	9.00	4.06	3.00	3.00
TOTALS- DEPT 41303 MODERATOR:	647.00	301.42	216.00	216.00
DEPT 41309 EXECUTIVE OFFICE				
00-41309-111 SALARY EXEC SECRETARY	21117.00	20891.90	17436.00	17663.00
00-41309-210 HEALTH/DENTAL EXEC	1050.00	1618.90	2946.00	2946.00
00-41309-215 LIFE EXEC OFFICE	13.00	30.23	49.00	49.00
00-41309-220 SS EXEC OFFICE	1311.00	1281.73	1082.00	1096.00
00-41309-221 SS OFFICE CONSULTANT	1.00	0.00	0.00	0.00
00-41309-225 MEDI EXEC OFFICE	308.00	299.76	253.00	257.00
00-41309-226 MEDI CONSULTANT	1.00	0.00	0.00	0.00
00-41309-230 RETIRE EXEC OFFICE	100.00	74.84	442.00	442.00
00-41309-330 CONTRACTED SERVICES EXEC	6310.00	2865.39	8493.00	8493.00
00-41309-341 TELEPHONE EXEC OFFICE	3300.00	3558.39	2750.00	2750.00
00-41309-390 RESTORATION OF RECORDS	1000.00	0.00	4000.00	4000.00
00-41309-550 PRINTING EXEC OFFICE	6000.00	8099.19	8200.00	8200.00
00-41309-560 DUES EXEC OFFICE	1250.00	1603.73	1500.00	1500.00
00-41309-620 SUPPLIES EXEC OFFICE	2500.00	2408.77	2500.00	2500.00
00-41309-625 POSTAGE EXEC OFFICE	1100.00	1081.95	1100.00	1100.00
00-41309-630 MAINT & REPAIRS EXEC OFFICE	2000.00	869.22	2000.00	2000.00
00-41309-670 BOOKS & PERIOD EXEC OFFICE	750.00	1302.25	850.00	850.00
00-41309-690 EXEC OFFICE EQUIPMENT	10500.00	8802.67	7560.00	7560.00
00-41309-692 ECON DEVELOP EXEC OFFICE	1.00	0.00	200.00	200.00
00-41309-820 TRAINING EXEC OFFICE	600.00	454.56	400.00	400.00
00-41309-830 TRAVEL EXECUTIVE OFFICE	0.00	0.00	100.00	100.00
TOTALS- DEPT 41309 EXECUTIVE OFFICE:	59212.00	55243.48	61861.00	62106.00
DEPT 41401 TOWN CLERK				
00-41401-111 SALARY DEPUTY TOWN CLERK	1000.00	375.50	1000.00	1000.00
00-41401-130 SALARY TOWN CLERK	18900.00	16664.08	21900.00	21900.00
00-41401-220 SS TOWN CLERK	1172.00	1055.27	1172.00	1172.00
00-41401-225 MEDI TOWN CLERK	274.00	241.35	274.00	274.00
00-41401-330 CONTRACTED SERVICES TOWN CLERK	2041.00	2116.00	2185.00	2185.00

Account Number/Description	1998 Budget	1998 Expended	1999 BOS' s Recommended	1999 BudgetComm. Recommended
100-41401-341 TELEPHONE TOWN CLERK	600.00	625.05	600.00	600.00
100-41401-560 DUES TOWN CLERK	20.00	20.00	20.00	20.00
100-41401-620 SUPPLIES TOWN CLERK	300.00	256.90	300.00	300.00
100-41401-625 POSTAGE TOWN CLERK	500.00	173.89	500.00	500.00
100-41401-630 MAINT & REPAIR TOWN CLERK	50.00	0.00	50.00	50.00
100-41401-670 BOOKS & PERIOD TOWN CLERK	50.00	0.00	50.00	50.00
100-41401-690 OFFICE EQUIPMENT TOWN CLERK	575.00	345.00	575.00	575.00
100-41401-820 TRAINING TOWN CLERK	300.00	423.20	300.00	300.00
100-41401-830 TRAVEL TOWN CLERK	250.00	286.15	250.00	250.00
TOTALS- DEPT 41401 TOWN CLERK:	26032.00	22582.39	29176.00	29176.00
DEPT 41402 VOTER REGISTRATION				
100-41402-130 SALARY SUPERVISORS	1554.00	1127.16	609.00	609.00
100-41402-131 SALARY SUPER CLERK	231.00	149.98	231.00	231.00
100-41402-220 SS VOTERS	176.00	79.10	0.00	0.00
100-41402-225 MEDI VOTERS	42.00	18.50	0.00	0.00
100-41402-330 CONTRACTED SERVICES	0.00	0.00	1000.00	1000.00
100-41402-550 PRINTING VOTERS	126.00	466.00	400.00	400.00
100-41402-620 SUPPLIES VOTERS	168.00	134.53	168.00	168.00
100-41402-625 POSTAGE VOTERS	32.00	14.80	32.00	32.00
TOTALS- DEPT 41402 VOTER REGISTRATION:	2329.00	1990.07	2440.00	2440.00
DEPT 41403 ELECTION				
100-41403-120 SALARY CLERKS & COUNTERS	1050.00	677.25	1050.00	1050.00
100-41403-130 SALARY VITAL STAT	1.00	82.00	0.00	0.00
100-41403-220 SS ELECTION	65.00	22.67	65.00	65.00
100-41403-225 MEDI ELECTION	16.00	4.20	16.00	16.00
100-41403-550 PRINTING ADMIN ELECTION	750.00	1465.22	975.00	975.00
TOTALS- DEPT 41403 ELECTION:	1882.00	2251.34	2106.00	2106.00
DEPT 41501 FINANCIAL ADMINISTRATION				
100-41501-110 SALARY-BOOKKEEPER	27398.00	26939.80	22295.00	22585.00
100-41501-111 SALARY BOOKKEEPER SUBSTITUTE	1.00	0.00	1.00	1.00
100-41501-210 HEALTH/DENTAL BOOKKEEPER	5507.00	4855.21	1000.00	1000.00
100-41501-215 LIFE BOOKKEEPER	49.00	41.10	49.00	49.00
100-41501-220 SS BOOKKEEPER	1699.00	1587.98	1383.00	1401.00
100-41501-225 MEDI BOOKKEEPER	398.00	371.38	324.00	327.00
100-41501-230 RETIRE BOOKKEEPER	685.00	610.50	946.00	958.00
100-41501-240 TUITION REIMB BOOKKEEPER	100.00	0.00	0.00	0.00
100-41501-560 DUES BOOKKEEPER	25.00	25.00	25.00	25.00
100-41501-620 SUPPLIES BOOKKEEPER	1305.00	960.68	1505.00	1505.00
100-41501-625 POSTAGE BOOKKEEPER	600.00	547.80	600.00	600.00
100-41501-820 TRAINING/TUITION REIM. BOOK	250.00	125.00	250.00	250.00
100-41501-830 TRAVEL BOOKKEEPER	100.00	37.80	100.00	100.00
TOTALS- DEPT 41501 FINANCIAL ADMINISTRATION:	38117.00	36102.25	28478.00	28801.00
DEPT 41502 AUDIT				
100-41502-301 AUDIT SERVICES	7200.00	6700.00	6500.00	6500.00
TOTALS- DEPT 41502 AUDIT:	7200.00	6700.00	6500.00	6500.00
DEPT 41503 ASSESSING				
100-41503-111 SALARY ASSESSING CLERK	13074.00	14272.69	14476.00	14664.00
100-41503-220 SS ASSESSING	811.00	884.91	898.00	910.00
100-41503-225 MEDI ASSESSING	190.00	206.95	210.00	213.00
100-41503-312 APPRAISAL ASSESSING	7000.00	8037.74	7300.00	7300.00
100-41503-390 REGISTRY OF DEEDS ASSESSING	1000.00	624.87	1000.00	1000.00
100-41503-391 TAX MAPPING	3895.00	2005.80	3500.00	3500.00
100-41503-560 DUES ASSESSING	1.00	0.00	0.00	0.00

Account Number/Description	1998 Budget	1998 Expended	1999 BOS' s Recommended	1999 BudgetComm. Recommended
100-41503-620 SUPPLIES ASSESSING	750.00	698.87	800.00	800.00
TOTALS- DEPT 41503 ASSESSING:	26721.00	26731.83	28184.00	28387.00
DEPT 41504 TAX COLLECTOR				
100-41504-110 SALARY DEPUTY TAX COLLECTOR	1600.00	204.00	1035.00	1035.00
100-41504-130 SALARY TAX COLLECTOR	18500.00	18500.04	18500.00	18500.00
100-41504-220 SS TAX COLL	1247.00	1159.65	1261.00	1261.00
100-41504-225 MEDI TAX COLL	292.00	271.21	292.00	292.00
100-41504-330 CURRENT USE TAX COLL	120.00	6.00	0.00	0.00
100-41504-331 TAX LIENS TAX COLLECTOR	1550.00	1832.00	2160.00	2160.00
100-41504-341 TELEPHONE TAX COLLECTOR	800.00	765.34	850.00	850.00
100-41504-390 MAINTENANCE/UPDATE SOFTWARE	2000.00	2540.00	2500.00	2500.00
100-41504-550 PRINTING TAX COLLECTOR	1477.00	1225.00	1980.50	1980.50
100-41504-560 DUES TAX COLL	45.00	30.00	20.00	20.00
100-41504-620 SUPPLIES TAX COLL	500.00	279.33	550.00	550.00
100-41504-625 POSTAGE TAX COLLECTOR	4000.00	3064.05	3400.00	3400.00
100-41504-690 OFFICE EQUIPMENT - TAX COLLECT	1200.00	1284.00	200.00	200.00
100-41504-820 TRAINING TAX COLL	1100.00	887.92	690.00	690.00
100-41504-830 TRAVEL TAX COLL	400.00	450.46	400.00	400.00
TOTALS- DEPT 41504 TAX COLLECTOR:	34831.00	32499.00	33838.50	33838.50
DEPT 41505 TREASURER				
100-41505-111 SALARY DEPUTY TREASURER	200.00	0.00	200.00	200.00
100-41505-130 SALARY TREASURER	3570.00	3570.06	3570.00	3570.00
100-41505-220 SS TREASURY	235.00	221.35	234.00	234.00
100-41505-225 MEDI TREASURY	55.00	51.76	55.00	55.00
100-41505-560 DUES TREASURY	25.00	25.00	25.00	25.00
100-41505-620 SUPPLIES TREASURY	50.00	54.69	50.00	50.00
100-41505-820 TRAINING TREASURY	75.00	0.00	75.00	75.00
100-41505-830 TRAVEL TREASURY	300.00	171.91	300.00	300.00
TOTALS- DEPT 41505 TREASURER:	4510.00	4094.77	4509.00	4509.00
DEPT 41509 BUDGET COMMITTEE				
100-41509-111 SALARY BUDGET SECRETARY	2042.00	922.10	2042.00	2042.00
100-41509-220 SS BUDGET	127.00	36.18	127.00	127.00
100-41509-225 MEDI BUDGET	30.00	8.46	30.00	30.00
100-41509-550 PRINTING BUDGET	73.00	0.00	73.00	73.00
100-41509-620 SUPPLIES BUDGET	75.00	426.68	75.00	75.00
100-41509-625 POSTAGE BUDGET	200.00	0.00	200.00	200.00
100-41509-820 TRAINING BUDGET	100.00	0.00	100.00	100.00
TOTALS- DEPT 41509 BUDGET COMMITTEE:	2647.00	1393.42	2647.00	2647.00
DEPT 41510 TRUSTEE OF TRUST FUNDS				
100-41510-111 SALARY TTF SECRETARY	200.00	200.00	200.00	200.00
100-41510-130 SALARY TRUSTEE OF TRUST FUNDS	500.00	500.00	500.00	500.00
100-41510-220 SS TTF	40.00	43.40	40.00	40.00
100-41510-225 MEDI TTF	9.00	10.16	9.00	9.00
100-41510-301 AUDIT TTF	150.00	150.00	300.00	300.00
100-41510-620 SUPPLIES TTF	75.00	8.59	50.00	50.00
100-41510-820 TRAINING TTF	50.00	0.00	50.00	50.00
TOTALS- DEPT 41510 TRUSTEE OF TRUST FUNDS:	1024.00	912.15	1149.00	1149.00
DEPT 41531 LEGAL				
100-41531-320 LEGAL OPERATIONS SERVICES	20000.00	27982.04	25000.00	25000.00
TOTALS- DEPT 41531 LEGAL:	20000.00	27982.04	25000.00	25000.00
DEPT 41533 CLAIMS, JUDGEMENTS, & SETTLE				
100-41533-320 CLAIMS JUDGE SERVICES	1.00	0.00	1.00	1.00

Account Number/Description	1998 Budget	1998 Expended	1999 BOS' s Recommended	1999 BudgetComm. Recommended
TOTALS- DEPT 41533 CLAIMS, JUDGEMENTS, & SETTLE	1.00	0.00	1.00	1.00
DEPT 41552 PERSONNEL ADMINISTRATION				
100-41552-232 RETIRE PERS MAINT	150.00	0.00	30.00	30.00
100-41552-250 UNEMPLOYMENT PERS	2000.00	1741.94	2000.00	2000.00
100-41552-260 WORKERS COMP PERS	25000.00	23820.61	25000.00	25000.00
TOTALS- DEPT 41552 PERSONNEL ADMINISTRATION:	27150.00	25562.55	27030.00	27030.00
DEPT 41911 PLANNING & DEVELOPEMENT				
100-41911-111 SALARY PLANNING BD SEC	4391.00	4689.45	4500.00	4559.00
100-41911-220 SS PLANNING BD SEC	273.00	149.12	279.00	283.00
100-41911-225 MEDI PLANNING BD SEC	64.00	34.89	66.00	67.00
100-41911-320 LEGAL PLANNING BD	2000.00	33.00	1500.00	1500.00
100-41911-330 CONTRACTED SERVICES PLANNING	5000.00	1700.30	3000.00	3000.00
100-41911-550 PRINTING PLANNING BD	600.00	865.70	600.00	600.00
100-41911-620 SUPPLIES PLANNING BD	350.00	621.23	350.00	350.00
100-41911-625 POSTAGE PLANNING BD	450.00	283.50	450.00	450.00
100-41911-820 TRAINING PLANNING BD	150.00	0.00	150.00	150.00
100-41911-830 TRAVEL PLANNING BD	50.00	11.20	50.00	50.00
TOTALS- DEPT 41911 PLANNING & DEVELOPEMENT	13328.00	8388.39	10945.00	11009.00
DEPT 41913 ZONING BOARD OF ADJUSTMENTS				
100-41913-111 SALARY ZONING SECRETARY	526.00	114.96	526.00	526.00
100-41913-220 SS ZONING BD	32.00	5.47	32.00	32.00
100-41913-225 MEDI ZONING BD	8.00	1.28	8.00	8.00
100-41913-320 LEGAL ZONING BD	1350.00	0.00	500.00	500.00
100-41913-550 PRINTING ZONING BD	100.00	31.25	100.00	100.00
100-41913-620 SUPPLIES ZONING BD	75.00	231.74	75.00	75.00
100-41913-625 POSTAGE ZONING BD	50.00	26.00	50.00	50.00
100-41913-820 TRAINING ZONING BD	50.00	0.00	50.00	50.00
TOTALS- DEPT 41913 ZONING BOARD OF ADJUSTMENTS:	2191.00	410.70	1341.00	1341.00
DEPT 41941 GENERAL GOVERNMENT BUILDINGS				
100-41941-111 SALARY GGB JANITOR	6451.00	6360.20	6451.00	6532.00
100-41941-220 SS GGB	400.00	384.46	400.00	405.00
100-41941-225 MEDI GGB	94.00	89.92	94.00	95.00
100-41941-410 ELEC GEN GOV BLDG	4500.00	4796.11	4500.00	4500.00
100-41941-411 HEAT/OIL GGB	1250.00	1529.55	1350.00	1350.00
100-41941-430 REPAIR & MAINT GGB	22500.00	26486.73	10500.00	10500.00
100-41941-490 ALARM MONITORING GGB	1200.00	1188.00	1500.00	1500.00
100-41941-491 H L DAM MAINT	1.00	0.00	1.00	1.00
100-41941-640 SUPPLIES GEN GOV BLDG	600.00	818.72	1000.00	1000.00
100-41941-650 GROUNDS CARE GGB	2000.00	2000.00	2000.00	2000.00
100-41941-882 BICEN FUND GGB	500.00	474.00	1.00	1.00
TOTALS- DEPT 41941 GENERAL GOVERNMENT BLDINGS:	39496.00	44127.69	27797.00	27884.00
DEPT 41951 CEMETERIES				
100-41951-430 REPAIRS & MAINT CEMETERY	3300.00	3300.00	3300.00	3300.00
100-41951-610 SUPPLIES CEMETERIES	300.00	218.76	300.00	300.00
TOTALS- DEPT 41951 CEMETERIES:	3600.00	3518.76	3600.00	3600.00
DEPT 41961 INSURANCE				
100-41961-520 GENERAL TOWN INSURANCE	32650.00	31109.00	31500.00	31500.00
TOTALS- DEPT 41961 INSURANCE:	32650.00	31109.00	31500.00	31500.00
DEPT 41974 REGIONAL PLANNING				
100-41974-390 STRAFFORD REGIONAL SERVICE	2257.00	2257.00	2257.00	2257.00

Account Number/Description	1998 Budget	1998 Expended	1999 BOS' s Recommended	1999 BudgetComm. Recommended
TOTALS- DEPT 41974 REGIONAL PLANNING:	2257.00	2257.00	2257.00	2257.00
DEPT 42111 POLICE COMMISSION				
100-42111-111 SALARY POLICE COMM SEC	421.00	194.01	421.00	427.00
100-42111-220 SS POLICE COMM SEC	26.00	6.91	27.00	27.00
100-42111-225 MEDI POLICE COMM SEC	7.00	1.61	7.00	7.00
100-42111-320 LEGAL POLICE COMMISSION	500.00	0.00	500.00	500.00
100-42111-620 SUPPLIES POLICE COMMISS	25.00	396.23	25.00	25.00
TOTALS- DEPT 42111 POLICE COMMISSION:	979.00	598.76	980.00	986.00
DEPT 42112 POLICE DEPT				
100-42112-110 SALARY CHIEF OF POLICE	41476.00	41475.98	43574.00	44140.00
100-42112-111 SALARY F/T OFFICERS	91278.00	104528.72	117746.00	119297.00
100-42112-112 SALARY POLICE/ADMIN. ASST.	22533.00	22504.76	23673.00	23981.00
100-42112-113 SALARY P/T OFFICERS	18652.00	13576.38	10196.00	10329.00
100-42112-140 O/T POLICE OFFICERS	5000.00	3968.33	4000.00	4000.00
100-42112-190 PD SPECIAL DUTY- 225TH	7000.00	3132.04	0.00	0.00
100-42112-191 PD SPECIAL DUTY-CONSTRUCTION	165000.00	50567.52	100000.00	100000.00
100-42112-192 PD SPECIAL DUTY-OTHER	3000.00	3936.22	3500.00	3500.00
100-42112-210 HEALTH/DENTAL POLICE	24576.00	21101.86	33730.00	33730.00
100-42112-215 LIFE POLICE	373.00	338.84	455.00	455.00
100-42112-220 SS POLICE DEPT	2864.00	4283.50	5532.00	5692.00
100-42112-225 MEDI POLICE DEPT	2596.00	3407.90	3554.00	3702.00
100-42112-230 RETIRE POLICE DEPT	5252.00	6992.11	10789.00	10893.00
100-42112-231 RETIRE PD ADMINISTRATOR	564.00	811.98	1004.00	1017.00
100-42112-320 LEGAL POLICE DEPT	4260.00	4281.98	4500.00	4500.00
100-42112-330 CONTRACTED SERVICES	0.00	0.00	1975.00	1975.00
100-42112-341 TELEPHONE POLICE DEPT	5200.00	5099.61	5000.00	5000.00
100-42112-355 PHOTO LAB POLICE	500.00	517.90	500.00	500.00
100-42112-430 PROPERTY/REPAIRS POLICE DEPT	2000.00	2253.85	2000.00	2000.00
100-42112-431 PISTOL PERMITS POLICE	500.00	0.00	250.00	250.00
100-42112-550 PRINTING POLICE DEPT	400.00	369.95	400.00	400.00
100-42112-560 DUES POLICE DEPT	300.00	330.00	300.00	300.00
100-42112-620 SUPPLIES POLICE DEPT	1300.00	1225.88	1100.00	1100.00
100-42112-625 POSTAGE POLICE DEPT	500.00	581.30	550.00	550.00
100-42112-635 GAS POLICE DEPT	5000.00	4179.98	5000.00	5000.00
100-42112-660 VEHICLE REPAIR POLICE DEPT	4500.00	5389.82	5500.00	5500.00
100-42112-670 BOOKS & PERIOD POLICE DEPT	1250.00	1267.53	1250.00	1250.00
100-42112-680 DEPT SUPPLIES POLICE DEPT	3000.00	2920.40	3000.00	3000.00
100-42112-690 OFFICE EQUIP SMALL ITEMS PD	5800.00	5851.59	1100.00	1100.00
100-42112-820 TRAINING & TRAVEL POLICE DEPT	2000.00	2340.44	3000.00	3000.00
TOTALS- DEPT 42112 POLICE DEPT:	426674.00	317236.37	393178.00	396161.00
DEPT 42211 FIRE DEPT				
100-42211-112 SALARY FIRE FF/EMT	61912.00	71244.08	66710.00	67545.00
100-42211-113 WAGES PART TIME FIRE	0.00	0.00	3143.00	3184.00
100-42211-140 OVERTIME SALARY FIRE DEPT	2000.00	1188.56	2000.00	2000.00
100-42211-190 SPECIAL DUTY FIRE DEPT	1.00	800.98	1.00	1.00
100-42211-191 STIPENDS - FIRE DEPT VOLUNTEER	19500.00	1023.00	19500.00	19500.00
100-42211-210 HEALTH/DENTAL FIRE DEPT	8054.00	9166.09	13910.00	13910.00
100-42211-215 LIFE FIRE DEPT	162.00	179.01	162.00	162.00
100-42211-220 SS FIRE DEPT	1395.00	1101.63	1590.00	1593.00
100-42211-225 MEDI FIRE DEPT	1224.00	1274.47	1340.00	1352.00
100-42211-230 RETIRE FIRE DEPT	3720.00	4609.84	3910.00	4139.00
100-42211-320 LEGAL COST	0.00	0.00	1.00	1.00
100-42211-330 CONTRACTED SERVICES	0.00	0.00	2940.00	2940.00
100-42211-341 TELEPHONE FIRE DEPT	1400.00	1251.58	1400.00	1400.00
100-42211-343 CELLULAR/PAGER FIRE DEPT	1500.00	926.04	1500.00	1500.00

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100-42211-410 ELEC FIRE DEPT	4000.00	4012.00	4000.00	4000.00
100-42211-411 HEAT/OIL FIRE DEPT	2500.00	610.33	2500.00	2500.00
100-42211-430 MAINT & REPAIR BLDG FIRE DEPT	1000.00	509.35	4900.00	4900.00
100-42211-431 MAINT EQUIPMENT FIRE DEPT	4000.00	2853.19	4000.00	4000.00
100-42211-560 DUES FIRE DEPT	600.00	571.00	600.00	600.00
100-42211-610 TOOLS, HOSES, ETC FIRE DEPT	9300.00	9300.00	6630.00	6630.00
100-42211-611 SMALL ITEMS FIRE	250.00	177.82	250.00	250.00
100-42211-612 EQUIPMENT EMS	900.00	1857.41	2300.00	2300.00
100-42211-613 SUPPLIES MEDICAL FIRE DEPT	2500.00	2059.07	2500.00	2500.00
100-42211-615 FOAM FIRE DEPT	500.00	433.65	1000.00	1000.00
100-42211-620 OFFICE SUPPLIES FIRE DEPT	600.00	465.25	600.00	600.00
100-42211-625 POSTAGE FIRE DEPT	128.00	128.00	256.00	256.00
100-42211-636 DIESEL FIRE DEPT	2000.00	1361.59	2000.00	2000.00
100-42211-640 BLDG CLEAN SUPP FIRE DEPT	200.00	155.83	200.00	200.00
100-42211-660 VEHICLE MAINT FIRE DEPT	9000.00	9010.48	9850.00	9850.00
100-42211-680 UNIFORMS FIRE DEPT	1475.00	1479.55	1475.00	1475.00
100-42211-681 GEAR FIRE DEPT	025.00	3020.87	4300.00	4300.00
100-42211-690 OFFICE EQUIPMENT - FD	0.00	0.00	5000.00	5000.00
100-42211-691 HAZARDOUS MATERIAL FIRE DEPT	800.00	738.24	800.00	800.00
100-42211-693 HYDRANTS FIRE DEPT	1000.00	995.00	1000.00	1000.00
100-42211-880 GRANTS FIRE DEPT	500.00	0.00	500.00	500.00
100-42211-881 TOWN GRANT MATCH FIRE DEPT	500.00	0.00	500.00	500.00
TOTALS- DEPT 42211 FIRE DEPT:	146646.00	132503.91	173268.00	174388.00
DEPT 42212 FIRE FIGHTING				
100-42212-190 PAY FIRE FIGHTING	1000.00	16155.84	1000.00	1000.00
100-42212-220 SS FIRE FIGHTING	62.00	0.00	62.00	62.00
100-42212-225 MEDI FIRE FIGHTING	15.00	0.00	15.00	15.00
TOTALS- DEPT 42212 FIRE FIGHTING:	1077.00	16155.84	1077.00	1077.00
DEPT 42213 FIRE PREVENTION & INSPECTION				
100-42213-610 PREVENTION SUPPLIES FIRE DEPT	850.00	445.19	850.00	850.00
TOTALS- DEPT 42213 FIRE PREVENTION & INSPECTION:	850.00	445.19	850.00	850.00
DEPT 42214 FIRE DEPT. TRAINING				
100-42214-391 TRAINING EMS	4000.00	2083.83	5000.00	5000.00
100-42214-820 TRAINING FIRE DEPT	2500.00	1375.17	2500.00	2500.00
TOTALS- DEPT 42214 FIRE DEPT. TRAINING:	6500.00	3459.00	7500.00	7500.00
DEPT 42215 FIRE DEPT. COMMUNICATIONS				
100-42215-330 COMM MGMT SERV FIRE	16405.00	16313.00	17114.00	17114.00
TOTALS- DEPT 42215 FIRE DEPT. COMMUNICATIONS:	16405.00	16313.00	17114.00	17114.00
DEPT 42217 MEDICAL SERVICES				
100-42217-110 SALARY MEDICAL CONSULTANT	750.00	0.00	250.00	250.00
100-42217-220 SS MEDICAL CONSULTANT	47.00	0.00	16.00	16.00
100-42217-225 MEDI MEDICAL CONSULTANT	11.00	0.00	4.00	4.00
100-42217-330 MUNICIPAL SAFETY COMM	1.00	0.00	1.00	1.00
100-42217-390 MEDICAL SERVICES	1000.00	679.90	1000.00	1000.00
TOTALS- DEPT 42217 MEDICAL SERVICES:	1809.00	679.90	1271.00	1271.00
DEPT 42401 BUILDING INSPECTION				
100-42401-112 SALARY CEO/BI	13000.00	14753.10	14600.00	14790.00
100-42401-220 SS B/I	806.00	914.69	910.00	917.00
100-42401-225 MEDI B/I	189.00	213.92	215.00	215.00
100-42401-320 LEGAL B/I	1.00	0.00	1.00	1.00
100-42401-343 CELLULAR PHONE B/I	0.00	0.00	120.00	120.00

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100-42401-560 DUES B/I	200.00	120.00	200.00	200.00
100-42401-620 SUPPLIES B/I	350.00	357.20	350.00	350.00
100-42401-625 POSTAGE B/I	150.00	119.20	150.00	150.00
100-42401-820 TRAINING B/I	300.00	35.00	300.00	300.00
100-42401-830 TRAVEL B/I	650.00	916.84	850.00	850.00
TOTALS- DEPT 42401 BUILDING INSPECTION:	15646.00	17429.95	17696.00	17893.00
DEPT 42901 EMERGENCY MANAGEMENT				
100-42901-110 SALARY E/M SECRETARY	200.00	55.64	200.00	200.00
100-42901-220 SS E/M	13.00	3.26	13.00	13.00
100-42901-225 MEDI E/M	3.00	0.77	3.00	3.00
100-42901-341 TELEPHONE E/M	600.00	585.05	600.00	600.00
100-42901-391 PAGERS E/M	170.00	87.24	170.00	170.00
100-42901-392 FEES E/M	1.00	0.00	1.00	1.00
100-42901-620 SUPPLIES E/M	100.00	135.42	100.00	100.00
100-42901-690 EQUIP SUPPLIES E/M	2250.00	1696.38	2250.00	2250.00
100-42901-691 MGMT COST E/M	1000.00	1044.28	1000.00	1000.00
100-42901-820 TRAINING E/M	300.00	0.00	300.00	300.00
TOTALS- DEPT 42901 EMERGENCY MANAGEMENT:	4637.00	3608.04	4637.00	4637.00
DEPT 43111 HIGHWAY ADMINISTRATION				
100-43111-111 SALARY RD LABORER-GEN	27394.00	26754.14	27398.00	27754.00
100-43111-113 SALARY HIGHWAY CALL CREW	12155.00	6725.98	12155.00	12314.00
100-43111-130 SALARY RD AGENT	6000.00	6018.70	6000.00	6000.00
100-43111-210 HEALTH/DENTAL RD AGENT	5507.00	5504.98	6955.00	6955.00
100-43111-215 LIFE ROAD AGENT	49.00	53.99	49.00	49.00
100-43111-220 SS HIGHWAY DEPT	2825.00	2339.57	2825.00	2847.00
100-43111-225 MEDI HIGHWAY DEPT	661.00	547.15	661.00	666.00
100-43111-330 CONTRACTED SERVICES HWY	0.00	0.00	50.00	50.00
100-43111-341 HIGHWAY TELEPHONE	1000.00	1060.60	1000.00	1000.00
100-43111-390 CONTRACTED SERVICESB	1.00	496.46	401.00	401.00
100-43111-410 ELEC/HWY BUILDINGS	1080.00	765.45	1080.00	1080.00
100-43111-411 HEAT/OIL HWY BUILDINGS	765.00	241.95	765.00	765.00
100-43111-610 SUPPLIES GEN HIGHWAY	3000.00	1662.82	3000.00	3000.00
100-43111-630 MAINT & REPAIRS TRUCK	1000.00	1325.26	1700.00	1700.00
100-43111-635 FUEL HWY	2000.00	1069.46	2000.00	2000.00
100-43111-661 EQUIP MAINT HWY	500.00	55.88	500.00	500.00
100-43111-680 TOOLS DEPT SUPPLIES HWY	1000.00	983.19	1000.00	1000.00
100-43111-820 TRAINING & CONF HWY	100.00	0.00	100.00	100.00
100-43111-870 PERMIT FEES HWY	1.00	0.00	1.00	1.00
TOTALS- DEPT 43111 HIGHWAY ADMINISTRATION:	65038.00	55605.58	67640.00	68182.00
DEPT 43121 PAVING & RECONSTRUCTION				
100-43121-680 PAVING/RECON SUPPLIES HWY	20000.00	26503.08	20000.00	20000.00
100-43121-880 HIGHWAY BLOCK GRANT -PAVING	61117.00	43834.66	61117.00	61117.00
100-43121-881 TOWN BLOCK APPROP - PAVING	73883.00	92367.01	73883.00	73883.00
TOTALS- DEPT 43121 PAVING & RECONSTRUCTION:	155000.00	162704.75	155000.00	155000.00
DEPT 43122 HWY CLEANING & MAINTENANCE				
100-43122-390 CONTRACTED SERVICES HWY	10000.00	12414.35	17000.00	17000.00
100-43122-680 GRAVEL HWY	10000.00	8550.21	10000.00	10000.00
100-43122-681 ASPHALT HWY	3000.00	2313.38	3000.00	3000.00
100-43122-682 CULVERT HWY	1500.00	0.00	1000.00	1000.00
100-43122-683 GUARDRAILS HWY	1.00	0.00	1.00	1.00
100-43122-810 EQUIPMENT RENTAL HWY	2000.00	2000.00	2000.00	2000.00
100-43122-811 TREE WORK ROADS - REBUILD	0.00	0.00	10000.00	10000.00

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100-43122-812 ROAD DAMAGE HWY	4000.00	9626.43	4000.00	4000.00
TOTALS- DEPT 43122 HWY CLEANING & MAINTENANCE:	30501.00	34904.37	47001.00	47001.00
DEPT 43125 SNOW & ICE CONTROL				
100-43125-390 SNOW & ICE CONT SERVICES	45000.00	23684.00	40000.00	40000.00
100-43125-680 SNOW & ICE SAND	6500.00	6309.34	6500.00	6500.00
100-43125-681 SNOW & ICE SALT	7000.00	4507.95	7000.00	7000.00
100-43125-810 SNOW & ICE EQUIP RENTAL	7200.00	11285.00	10000.00	10000.00
100-43125-812 SNOW & ICE EQUIP MAINT	500.00	740.67	500.00	500.00
100-43125-813 SNOW & ICE OTHER PLOWING	1.00	1.00	1.00	1.00
TOTALS- DEPT 43125 SNOW & ICE CONTROL:	66201.00	46527.96	64001.00	64001.00
DEPT 43163 STREET LIGHTING				
100-43163-410 ELEC STREET LIGHTING	2750.00	2422.68	2500.00	2500.00
TOTALS- DEPT 43163 STREET LIGHTING:	2750.00	2422.68	2500.00	2500.00
DEPT 43211 SANITATION ADMINISTRATION				
100-43211-110 SALARY SANITATION P/T	17493.00	20387.82	23419.00	23724.00
100-43211-215 LIFE SANITATION	0.00	2.11	0.00	0.00
100-43211-220 SS SANITATION	1085.00	1116.19	1452.00	1471.00
100-43211-225 MEDI SANITATION	254.00	261.07	340.00	344.00
100-43211-330 CONTRACTED SERVICES - SW	0.00	0.00	400.00	400.00
100-43211-341 TELEPHONE SANITATION	500.00	527.26	550.00	550.00
100-43211-410 ELEC SANITATION	1100.00	741.49	1100.00	1100.00
100-43211-430 MAINT & REPAIRS SANITATION	1000.00	1049.00	1100.00	1100.00
100-43211-431 EQUIPMENT SANITATION	4500.00	702.50	1000.00	1000.00
100-43211-432 LAGOON SANITATION	775.00	762.88	0.00	0.00
100-43211-433 MISC SANITATION	50.00	32.16	50.00	50.00
100-43211-440 RENTAL SANITATION	250.00	427.20	750.00	750.00
100-43211-490 EXTERMINATION SANITATION	520.00	286.50	520.00	520.00
100-43211-491 RECYCLING SANITATION	1600.00	1242.36	1600.00	1600.00
100-43211-492 METALS SANITATION	100.00	0.00	100.00	100.00
100-43211-493 HAZARDOUS WASTE SANITATION	1500.00	819.75	1500.00	1500.00
100-43211-494 WASTE OIL SANITATION	1.00	100.00	1.00	1.00
100-43211-495 FACILITY IMPROV SANITATION	3500.00	5712.56	10000.00	10000.00
100-43211-496 REMOVAL SHEETROCK/FURNITURE TS	10000.00	11438.85	6500.00	6500.00
100-43211-560 DUES SANITATION	250.00	250.00	250.00	250.00
100-43211-610 SUPPLIES GEN SANITATION	100.00	155.47	425.00	425.00
100-43211-620 SUPPLIES RECYCLING SANITATION	100.00	723.62	50.00	50.00
100-43211-630 MAINT & REPAIR SUPP SANITATION	250.00	142.87	250.00	250.00
100-43211-690 SAFETY EQUIP/SUPP SANITATION	250.00	53.80	300.00	300.00
100-43211-820 CONFERENCES/TRAINING SANITATIO	150.00	230.00	150.00	150.00
TOTALS- DEPT 43211 SANITATION ADMINISTRATION:	45328.00	47165.46	51807.00	52135.00
DEPT 43242 SOLID WASTE TRANS COSTS				
100-43242-390 LAMPREY TRANSPORT SANITATION	11900.00	13267.70	14200.00	14200.00
TOTALS- DEPT 43242 SOLID WASTE TRANS COSTS:	11900.00	13267.70	14200.00	14200.00
DEPT 43243 SOLID WASTE DISPOSAL				
100-43243-390 TIPPING LAMPREY SANITATION	42000.00	42468.41	45000.00	45000.00
100-43243-391 ESCROW LAMPREY SANITATION	1.00	1575.00	1575.00	1575.00
TOTALS- DEPT 43243 SOLID WASTE DISPOSAL:	42001.00	44043.41	46575.00	46575.00
DEPT 44111 HEALTH				
100-44111-110 SALARY HEALTH OFFICER	3000.00	2219.00	2000.00	2026.00
100-44111-111 SALARY DEPUTY HEALTH OFFICER	100.00	0.00	100.00	100.00
100-44111-220 SS HEALTH	193.00	137.58	125.00	125.00

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100-44111-225 MEDI HEALTH	45.00	32.18	30.00	30.00
100-44111-350 HEALTH RABIES SHOT SERIES	1.00	0.00	1.00	1.00
100-44111-391 ENVIRONMENTAL EM HEALTH	2000.00	4500.00	7000.00	7000.00
100-44111-440 PROPERTY REP/MAIN PAGER HEALTH	100.00	87.24	250.00	250.00
100-44111-560 DUES HEALTH	50.00	40.00	50.00	50.00
100-44111-620 SUPPLIES HEALTH	100.00	73.29	100.00	100.00
100-44111-625 POSTAGE HEALTH	50.00	0.00	50.00	50.00
100-44111-830 TRAVEL HEALTH	350.00	155.68	350.00	350.00
TOTALS- DEPT 44111 HEALTH:	5989.00	7244.97	10056.00	10082.00
DEPT 44141 ANIMAL CONTROL				
100-44141-111 SALARY ANIMAL CONTROL OFFICER	1000.00	3544.03	3250.00	3250.00
100-44141-112 SALARY ASST A/C OFFICER	100.00	0.00	100.00	100.00
100-44141-220 SS ANIMAL CONTROL	69.00	219.73	202.00	202.00
100-44141-225 MEDI ANIMAL CONTROL	16.00	51.39	47.00	47.00
100-44141-343 PAGER ANIMAL CONTROL	275.00	171.24	250.00	250.00
100-44141-350 MEDICAL RABIE ANIMAL CONTROL	75.00	0.00	75.00	75.00
100-44141-390 S.P.C.A. ANIMAL CONTROL	150.00	1912.00	150.00	150.00
100-44141-391 VET SERVICES RABIES A/C	200.00	0.00	200.00	200.00
100-44141-560 DUES ANIMAL CONTROL	15.00	0.00	1.00	1.00
100-44141-610 GEN FOOD ANIMAL CONTROL	1.00	0.00	1.00	1.00
100-44141-635 GASOLINE ANIMAL CONTROL	150.00	0.00	150.00	150.00
100-44141-660 VEHICLE & MAINT A/C	3000.00	3000.00	600.00	600.00
100-44141-681 TRANQUILIZER FLU A/C	25.00	0.00	25.00	25.00
100-44141-840 SPCA CONTRIBUTION	240.00	0.00	240.00	240.00
TOTALS- DEPT 44141 ANIMAL CONTROL:	5316.00	8898.39	5291.00	5291.00
DEPT 44151 HEALTH AGENCIES-CHILDREN				
100-44151-840 RICHIE MCFARLAND CHILDREN	1375.00	1375.00	1375.00	1375.00
TOTALS- DEPT 44151 HEALTH AGENCIES-CHILDREN:	1375.00	1375.00	1375.00	1375.00
DEPT 44152 HEALTH AGENCIES				
100-44152-840 RURAL DISTRICT HEALTH	4842.00	4842.00	4053.00	4053.00
100-44152-841 LAMPREY HEALTH CARE	2625.00	2625.00	2750.00	2750.00
100-44152-843 ROCKINGHAM CTY NUTRITION PR	760.00	760.00	760.00	760.00
100-44152-844 ROCKINGHAM CTY CAP	4025.00	4025.00	6516.00	6516.00
100-44152-845 AREA HOMEMAKER HOME HEALTH	2300.00	2300.00	2300.00	2300.00
100-44152-846 AIDS RESPONSE	1500.00	1500.00	1550.00	1550.00
TOTALS- DEPT 44152 HEALTH AGENCIES:	16052.00	16052.00	17929.00	17929.00
DEPT 44154				
100-44154-840 SEACOAST MENTAL HEALTH	1000.00	1000.00	1000.00	1000.00
TOTALS- DEPT 44154:	1000.00	1000.00	1000.00	1000.00
DEPT 44155 EMERGENCY HEALTH FACILITIES				
100-44155-840 SEXUAL ASSAULT SUPPORT	667.00	667.00	667.00	667.00
100-44155-842 A SAFE PLACE	750.00	750.00	750.00	750.00
100-44155-843 RSVP RETIRED & SENIOR VOL	100.00	100.00	100.00	100.00
100-44155-844 CHILD & FAMILY SERVICES	1000.00	800.00	1000.00	1000.00
TOTALS- DEPT 44155 EMERGENCY HEALTH FACILITIES:	2517.00	2317.00	2517.00	2517.00
DEPT 44411 WELFARE ADMINISTRATION				
100-44411-111 SALARY WELFARE DIRECTOR	9722.00	4227.55	8820.00	8934.00
100-44411-112 SALARY WELFARE ASSISTANT	600.00	25.62	600.00	608.00
100-44411-210 HEALTH/DENTAL WELFARE	1.00	0.00	1.00	1.00
100-44411-215 LIFE INS WELFARE	1.00	0.00	1.00	1.00
100-44411-220 SS WELFARE	641.00	263.70	547.00	592.00

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100-44411-225 MEDI WELFARE	150.00	61.66	124.00	137.00
100-44411-320 LEGAL WELFARE	100.00	0.00	100.00	100.00
100-44411-341 TELEPHONE WELFARE	650.00	576.09	600.00	600.00
100-44411-620 OFFICE SUPPLIES - WELFARE	100.00	125.48	150.00	150.00
100-44411-820 TRAINING & CONF WELFARE	100.00	0.00	100.00	100.00
100-44411-830 TRAVEL WELFARE	200.00	0.00	100.00	100.00
TOTALS- DEPT 44411 WELFARE ADMINISTRATION:	12265.00	5280.10	11143.00	11323.00
DEPT 44451 MEDICAL PAYMENTS-WELFARE				
100-44451-350 MEDICAL SERVICES WELFARE	300.00	437.55	300.00	300.00
TOTALS- DEPT 44451 MEDICAL PAYMENTS-WELFARE:	300.00	437.55	300.00	300.00
DEPT 44452 WELFARE VENDORS PAYMENTS				
100-44452-343 WELFARE PAGER	100.00	87.24	100.00	100.00
100-44452-410 WELFARE ELECTRICITY	600.00	1770.81	800.00	800.00
100-44452-411 WELFARE HEAT & OIL	500.00	1096.82	1500.00	1500.00
100-44452-440 WELFARE RENTAL	4000.00	1166.32	3000.00	3000.00
100-44452-560 DUES WELFARE	10.00	0.00	10.00	10.00
100-44452-680 WELFARE FOOD	300.00	654.06	500.00	500.00
100-44452-691 WELFARE CLOTHING	1.00	0.00	0.00	0.00
100-44452-882 WELFARE E COTTON FUND	40.00	0.00	40.00	40.00
100-44452-890 WELFARE MISCELLANEOUS	200.00	15.57	1.00	1.00
TOTALS- DEPT 44452 WELFARE VENDORS PAYMENTS:	5751.00	4790.82	5951.00	5951.00
DEPT 45201 PARKS & RECREATION				
100-45201-120 SALARY REC BEACH ATTENDANTS	17900.00	7794.70	15900.00	16107.00
100-45201-121 SALARY RECREATION DIRECTOR	1200.00	4000.00	4000.00	4053.00
100-45201-122 SALARY RECREATION COUNSELORS	1500.00	1439.76	1500.00	1520.00
100-45201-220 SS RECREATION	1352.00	820.53	1352.00	1352.00
100-45201-225 MEDI RECREATION	316.00	191.90	316.00	316.00
100-45201-390 RED CROSS SWIM LESSONS-P&R	1100.00	0.00	300.00	300.00
100-45201-391 RUBBISH RECREATION	1.00	0.00	1.00	1.00
100-45201-410 ELECTRICITY RECREATION	1.00	0.00	0.00	0.00
100-45201-413 SANITATION RECREATION	1300.00	1325.62	1300.00	1300.00
100-45201-415 PLUMBING RECREATION	1.00	0.00	0.00	0.00
100-45201-560 DUES RECREATION	1.00	0.00	1.00	1.00
100-45201-610 SUPPLIES GEN RECREATION	2000.00	1620.83	2000.00	2000.00
100-45201-620 SUPPLIES OFFICE RECREATION	125.00	0.00	0.00	0.00
100-45201-650 SAND & MAINTENANCE RECREATION	900.00	1400.00	1000.00	1000.00
100-45201-810 RECREATION PROGRAMS	250.00	45.00	250.00	250.00
100-45201-811 SENIOR PROGRAMS	250.00	0.00	250.00	250.00
TOTALS- DEPT 45201 PARKS & RECREATION:	28197.00	18638.34	28170.00	28450.00
DEPT 45501 LIBRARY				
100-45501-110 SALARY LIBRARIAN	22045.00	22113.83	23088.00	23389.00
100-45501-111 SALARY LIBRARY AIDE	15230.00	15574.74	15268.00	15743.00
100-45501-112 SALARY LIBRARY JANITOR	1969.00	1848.64	1961.00	1987.00
100-45501-113 LIBRARY STAFF SUBSTITUTE	0.00	0.00	1696.00	1719.00
100-45501-210 HEALTH/DENTAL LIBRARY	5507.00	5506.28	6955.00	6955.00
100-45501-215 LIFE INS LIBRARY	49.00	48.62	49.00	49.00
100-45501-220 SS LIBRARY	2433.00	2352.24	2680.00	2710.00
100-45501-225 MEDI LIBRARY	570.00	550.11	625.00	632.00
100-45501-230 RETIRE LIBRARY	552.00	550.12	598.00	600.00
100-45501-330 CONTRACTED SVCES LIBRARY	2050.00	1869.11	3121.00	3121.00
100-45501-341 TELEPHONE LIBRARY	1260.00	1705.01	1596.00	1596.00
100-45501-410 ELEC LIBRARY	3720.00	3003.56	3720.00	3720.00
100-45501-411 HEAT & OIL LIBRARY	1060.00	425.55	1060.00	1060.00
100-45501-430 BLDG MAINT LIBRARY	150.00	125.85	2150.00	2150.00

Account Number/Description	1998 Budget	1998 Expended	1999 BOS' s Recommended	1999 BudgetComm. Recommended
100-45501-560 DUES LIBRARY	50.00	50.00	50.00	50.00
100-45501-620 SUPPLIES LIBRARY	420.00	425.92	504.00	504.00
100-45501-621 TECH PROCESS LIBRARY	1008.00	1006.49	1080.00	1080.00
100-45501-625 POSTAGE LIBRARY	250.00	227.55	250.00	250.00
100-45501-630 SUPPLIES/JANITOR LIBRARY	360.00	209.86	250.00	250.00
100-45501-670 BOOKS & PERIODICALS LIBRARY	12000.00	12054.54	12000.00	12000.00
100-45501-680 TOOLS LIBRARY	975.00	936.16	312.00	312.00
100-45501-820 TRAINING & CONF LIBRARY	300.00	243.00	300.00	300.00
100-45501-825 CNTR PROGRAMS LIBRARY	200.00	175.00	200.00	200.00
100-45501-830 TRAVEL LIBRARY	150.00	148.96	240.00	240.00
TOTALS- DEPT 45501 LIBRARY:	72308.00	71151.14	79753.00	80617.00
DEPT 45831 PATRIOTIC PURPOSES				
100-45831-610 MEMORIAL DAY SUPPLIES	500.00	500.00	750.00	750.00
TOTALS- DEPT 45831 PATRIOTIC PURPOSES:	500.00	500.00	750.00	750.00
DEPT 45890 TEEN CENTER - NORTHWOOD				
100-45890-190 TEEN CENTER GRANT - SALARIES	7000.00	5955.00	7000.00	7000.00
100-45890-220 TEEN CENTER GRANT - SS	434.00	369.22	434.00	434.00
100-45890-225 TEEN CENTER GRANT -MEDI	102.00	86.35	102.00	102.00
TOTALS- DEPT 45890 TEEN CENTER - NORTHWOOD:	7536.00	6410.57	7536.00	7536.00
DEPT 46111 CONSERVATION				
100-46111-111 SALARY CONSERVATION SECRETARY	868.00	907.74	868.00	880.00
100-46111-220 SS CONSERVATION	54.00	26.51	54.00	54.00
100-46111-225 MEDI CONSERVATION	13.00	6.19	13.00	13.00
100-46111-330 CONTRACTED SERVICES	200.00	0.00	1.00	1.00
100-46111-490 FOREST LAND CONSERVATION	200.00	0.00	200.00	200.00
100-46111-491 S/T LAND MGMT CONSERVATION	75.00	0.00	300.00	300.00
100-46111-560 DUES CONSERVATION	175.00	225.00	275.00	275.00
100-46111-620 SUPPLIES CONSERVATION	125.00	212.49	125.00	125.00
100-46111-621 MAPS CONSERVATION	200.00	195.00	1.00	1.00
100-46111-622 SPECIAL DAY CONSERVATION	50.00	0.00	100.00	100.00
100-46111-820 TRAINING & CONF CONSERVATION	125.00	0.00	100.00	100.00
TOTALS- DEPT 46111 CONSERVATION:	2085.00	1572.93	2037.00	2049.00
DEPT 47231 INTEREST ON T.A.N.				
100-47231-340 INTEREST ON T.A.N.	20000.00	0.00	20000.00	20000.00
TOTALS- DEPT 47231 INTEREST ON T.A.N.:	20000.00	0.00	20000.00	20000.00
Grand Totals of The Operating Budget:	1622802.00	1455896.05	1653676.50	1661737.50

Total 1999 Selectmen's budget recommendation	\$1,653,676.50
Total 1999 Budget Committee's budget recommendation	\$1,661,737.50

1999 Budget for Capital Outlays & Reserves

Account Number/Description	1998 Budget	1998 Expended	1999 BOS's Recommend	1999 Budget Comm. Recommended
DEPT 49010 CAPITAL OUTLAY LAND & IMPROV				
100-49010-730 CAP OUT - LAND & IMPROVEMENTS	8000.00	8500.00	25000.00	25000.00
TOTALS- DEPT 49010 CAPITAL OUTLAY LAND & IMPROV:	8000.00	8500.00	25000.00	25000.00
DEPT 49020 CAP OUT MACHINE,VEHICLE & EQUI				
100-49020-740 CAP OUT -MACHINE & EQUIPMENT	1495.00	1495.00	13500.00	13500.00
100-49020-760 CAP OUT - VEHICLES	64143.00	64143.00	41643.00	41643.00
TOTALS- DEPT 49020 CAP OUT MACHINE,VEHICLE & EQUI:	65638.00	65638.00	55143.00	55143.00
DEPT 49030 CAPITAL OUTLAY BUILDINGS				
100-49030-720 CAP OUT-BUILDINGS	0.00	0.00	5000.00	0.00
TOTALS- DEPT 49030 CAPITAL OUTLAY BUILDINGS:	0.00	0.00	5000.00	0.00
DEPT 49090 CAP OUT IMPROV OTHER THAN BLDS				
100-49090-732 CAP OUT - 225TH STEERING COMM	5000.00	5000.00	0.00	0.00
TOTALS- DEPT 49090 CAP OUT IMPROV OTHER THAN BLDS:	5000.00	5000.00	0.00	0.00
DEPT 49151 CAPITAL RESERVE AMBULANCE FUND				
100-49151-930 CAP RESERVE - AMBULANCE FUND	12052.00	12052.00	24165.81	24165.81
TOTALS- DEPT 49151 CAPITAL RESERVE AMBULANCE FUND:	12052.00	12052.00	24165.81	24165.81
DEPT 49152 CAPITAL RESERVE CEMETERY FUND				
100-49152-930 CAP RESERVE - CEMETERY FUND	900.00	900.00	12750.00	12750.00
TOTALS- DEPT 49152 CAPITAL RESERVE CEMETERY FUND:	900.00	900.00	12750.00	12750.00
DEPT 49153 CAPITAL RESERVE HWY FUND				
100-49153-930 CAP RESERVE - HIGHWAY	6000.00	6000.00	6000.00	6000.00
TOTALS- DEPT 49153 CAPITAL RESERVE HWY FUND:	6000.00	6000.00	6000.00	6000.00
DEPT 49154 CAP RESERV HWY SAFETY EQUIP				
100-49154-930 CAP RESERVE-HWY SAFETY EQUIP	10000.00	10000.00	12000.00	12000.00
TOTALS- DEPT 49154 CAP RESERV HWY SAFETY EQUIP:	10000.00	10000.00	12000.00	12000.00
DEPT 49155				
100-49155-930 CAP RESERVE TRANS. STATION BLD	305.00	0.00	5000.00	5000.00
TOTALS- DEPT 49155 :	305.00	0.00	5000.00	5000.00
DEPT 49156				
100-49156-930 CAP RESERVE -CONS COMM SURPLUS	0.00	0.00	0.00	0.00
TOTALS- DEPT 49156 :	0.00	0.00	0.00	0.00
DEPT 49157				
100-49157-930 CAP RESERVE PARKS&REC FACILITY	5000.00	5000.00	5000.00	5000.00
TOTALS- DEPT 49157 :	5000.00	5000.00	5000.00	5000.00
GRAND TOTALS:	112895.00	113090.00	145058.51	145058.51
PROPOSED TOTAL FOR ALL BUDGET EXPENSE ACCOUNTS.....:	1,806,796.31			

Town of Northwood 1998 Revenue Report

	1997 REVENUE Y-T-D	1998 ESTIMATED REVENUE	1998 DECEMBER REVENUE	1998 REVENUE Y-T-D	1998 REMAINING AMOUNT
DEPT 31201 LAND USE CHANGE TAX					
100-31201-030 CURRENT USE TAX	7729.19	4500.00	1338.50	3375.50	1124.50
TOTALS- DEPT 31201 LAND USE CHANGE TAX:	7729.19	4500.00	1338.50	3375.50	1124.50
DEPT 31851 TIMBER TAX					
100-31851-030 YIELD TAX	8023.96	10500.00	0.00	11366.25	-866.25
TOTALS- DEPT 31851 TIMBER TAX:	8023.96	10500.00	0.00	11366.25	-866.25
DEPT 31861 PAYMENT IN LIEU OF TAXES					
100-31861-030 PAYMENT IN LIEU OF TAXES	536.42	536.00	0.00	0.00	536.00
TOTALS- DEPT 31861 PAYMENT IN LIEU OF	536.42	536.00	0.00	0.00	536.00
DEPT 31901 INT & PEN ON DELINQUENT TAXES					
100-31901-030 AVITAR OPTI/TAX COLL	0.00	200.00	45.10	225.33	-25.33
100-31901-031 CREDIT MEMO INT-AVITAR REPORT	0.00	50.00	0.00	0.00	50.00
100-31901-032 INT & FEES DELIQUENT TAX	76746.49	75750.00	7022.85	93519.94	-17769.94
100-31901-033 TAX SALES COST	5662.00	3000.00	0.00	3068.00	-68.00
TOTALS- DEPT 31901 INT/PEN DEL TAXES:	82408.49	79000.00	7067.95	96813.27	-17813.27
DEPT 31902 EXCAVATION TAXES					
100-31902-030 EXCAVATION TAX	0.00	84.00	0.00	817.00	-733.00
100-31902-031 EXCATION ACTIVITY TAX	0.00	1540.00	0.00	0.00	1540.00
TOTALS- DEPT 31902 EXCAVATION TAXES:	0.00	1624.00	0.00	817.00	807.00
DEPT 32101 BUSINESS LICENSES & PERMITS					
100-32101-030 PERMITS	1283.00	1200.00	0.00	1445.00	-245.00
TOTALS- DEPT 32101 BUS LICENSES&PER	1283.00	1200.00	0.00	1445.00	-245.00
DEPT 32201 MOTOR VEHICLE PERMIT FEES					
100-32201-030 M/V REGISTRATION FEES	316655.00	300000.00	25386.00	361429.00	-61429.00
TOTALS- DEPT 32201 M/V PER FEES:	316655.00	300000.00	25386.00	361429.00	-61429.00
DEPT 32301 BUILDING PERMITS					
100-32301-030 BUILDING PERMIT FEES	14305.05	16000.00	1638.80	18943.25	-2943.25
TOTALS- DEPT 32301 BUILDING PERMITS:	14305.05	16000.00	1638.80	18943.25	-2943.25
DEPT 32901 OTHER LICENSES, PERMITS & FEES					
100-32901-030 DOG LICENSES	2129.50	2800.00	36.50	1896.00	904.00
100-32901-031 DOG FINES	1319.50	300.00	150.00	1485.00	-1185.00
100-32901-032 SEPTIC PLANS HEALTH OFFICER	0.00	100.00	210.00	210.00	-110.00
100-32901-033 TOWN CLK BAD CHK FEES	279.00	0.00	250.00	250.00	-250.00
100-32901-034 TOWN CLK FILING FEES	201.00	0.00	17.00	17.00	-17.00
100-32901-035 PISTOL PERMITS	142.00	150.00	0.00	160.00	-10.00
100-32901-036 TOWN CLK FEES	31.00	6500.00	752.00	7738.00	-1238.00
100-32901-037 CURRENT USE FEES	99.00	25.00	0.00	0.00	25.00
100-32901-038 CABLE TV FRANCHISE	6261.00	6900.00	0.00	6898.00	2.00
100-32901-039 UCC FEES	0.00	1300.00	125.00	1703.75	-403.75
TOTALS- DEPT 32901 OTHER LIC,PER&FEES:	10462.00	18075.00	1540.50	20357.75	-2282.75
DEPT 33111					
100-33111-030 FEDERAL FEMA MONEY	0.00	5025.00	5025.00	5025.00	0.00
TOTALS- DEPT 33111 :	0.00	5025.00	5025.00	5025.00	0.00
DEPT 33511 SHARED REVENUES					
100-33511-030 SHARED BLOCK REV GRANT	83215.76	19142.00	39559.84	79119.68	-59977.68
TOTALS- DEPT 33511 SHARED REVENUES:	83215.76	19142.00	39559.84	79119.68	-59977.68

**Town of Northwood
1998 Revenue Report
(continued)**

	1997 REVENUE Y-T-D	1998 ESTIMATED REVENUE	1998 DECEMBER REVENUE	1998 REVENUE Y-T-D	1998 REMAINING AMOUNT
DEPT 33521 MEALS & ROOMS TAX DISTRIBUTION					
100-33521-030 ROOM & MEALS TAX	34519.72	48162.00	48162.03	48162.03	-0.03
TOTALS- DEPT 33521 MEALS&RMS TAX DIST	34519.72	48162.00	48162.03	48162.03	-0.03
DEPT 33531 HIGHWAY BLOCK GRANT					
100-33531-030 HIGHWAY BLOCK GRANT/NH	62782.89	61117.00	0.00	61116.98	0.02
TOTALS- DEPT 33531 HWY BLOCK GRANT	62782.89	61117.00	0.00	61116.98	0.02
DEPT 33561 STATE/FEDERAL FOREST LAND REIM					
100-33561-030 STATE/FEDERAL FOREST LAND	944.22	876.00	0.00	876.41	-0.41
TOTALS- DEPT 33561 STATE/FEDERAL FOREST	944.22	876.00	0.00	876.41	-0.41
DEPT 33571 FLOOD CONTROL REIMBURSE					
100-33571-030 STATE FLOOD STORM	0.00	0.00	-5025.00	0.00	0.00
TOTALS- DEPT 33571 FLOOD CONTROL REIMBU	0.00	0.00	-5025.00	0.00	0.00
DEPT 33591 OTHER FROM STATE					
100-33591-030 DEPT OF SAFETY GAS REIMB	24.57	25.00	2040.00	2040.00	-2015.00
100-33591-031 STATE/FEDERAL GRANTS	1915.00	26300.00	17880.00	18698.53	7601.47
100-33591-032 FOREST AGENCY/REIMBURSEM	1350.14	100.00	0.00	359.15	-259.15
100-33591-033 EM MGMT AGENCY	3022.22	2400.00	2120.85	2750.96	-350.96
TOTALS- DEPT 33591 OTHER FROM STATE:	6311.93	28825.00	22040.85	23848.64	4976.36
DEPT 34011 INCOME FROM DEPARTMENTS					
100-34011-030 OFFICE ASSISTANCE	0.00	50.00	0.00	0.00	50.00
100-34011-031 MAPS & PUBLICATIONS	247.00	300.00	0.00	220.00	80.00
100-34011-032 REPRODUCTIONS	1180.14	1125.00	87.30	1319.22	-194.22
100-34011-033 SUBDIVISION FEES	2126.00	2250.00	0.00	2319.00	-69.00
100-34011-034 SITE PLAN FEES	678.00	1000.00	100.00	980.00	20.00
100-34011-035 SALE OF P/B PUBLICATIONS	97.00	200.00	0.00	115.00	85.00
100-34011-036 BOARD OF ADJUSTMENT FEES	200.00	50.00	0.00	0.00	50.00
100-34011-037 POLICE REPORTS	1693.30	1100.00	105.00	1252.50	-152.50
100-34011-038 POLICE PHOTOS	18.00	50.00	0.00	0.00	50.00
100-34011-039 SPECIAL DUTY REVENUE	2946.98	14500.00	11845.00	48099.80	-33599.80
100-34011-040 FIRE SPECIAL DUTY	290.00	500.00	0.00	423.13	76.87
100-34011-041 ROAD DAMAGE HIGHWAY	731.99	500.00	0.00	0.00	500.00
100-34011-042 RECYCLING FEES	661.24	600.00	190.71	1466.08	-866.08
100-34011-043 DUMP SPECIAL REVENUE FEES	5919.00	8000.00	1197.00	9830.50	-1830.50
100-34011-045 WELFARE REIMBURSEMENT	355.00	350.00	0.00	200.00	150.00
100-34011-046 BEACH PASS FEES	745.00	800.00	0.00	725.00	75.00
100-34011-049 FINES/GIFTS/DONA/LIBRARY	0.00	25.00	0.00	0.00	25.00
100-34011-050 HAZARDOUS WASTE REV	0.00	600.00	8.40	826.27	-226.27
TOTALS- DEPT 34011 INCOME FROM DEPT	17888.65	32000.00	13533.41	67776.50	-35776.50
DEPT 35011 SALE OF MUNICIPAL PROPERTY					
100-35011-030 SALE OF TOWN OWNED PROP	63059.30	65000.00	1950.00	62281.31	2718.69
100-35011-031 SALE OF CEMETERY LOTS	900.00	1000.00	0.00	650.00	350.00
TOTALS- DEPT 35011 SALE OF MUNICIPAL	63959.30	66000.00	1950.00	62931.31	3068.69
DEPT 35021 INTEREST ON INVESTMENTS					
100-35021-030 INTEREST ON CHECKING	1389.78	1500.00	476.52	1611.75	-111.75
100-35021-031 INTEREST TREASURY OBLI	29880.82	35000.00	6155.30	34764.31	235.69
100-35021-032 INTEREST ON CD ACCT	0.00	6500.00	0.00	6298.37	201.63
TOTALS- DEPT 35021 INTEREST ON INV	31270.60	43000.00	6631.82	42674.43	325.57

**Town of Northwood
1998 Revenue Report
(continued)**

	1997 REVENUE Y-T-D	1998 ESTIMATED REVENUE	1998 DECEMBER REVENUE	1998 REVENUE Y-T-D	1998 REMAINING AMOUNT
DEPT 35031 TOWN RENTS					
100-35031-030 RENT FROM TOWN HALL	51.00	500.00	0.00	490.00	10.00
TOTALS- DEPT 35031 TOWN RENTS:	51.00	500.00	0.00	490.00	10.00
DEPT 35041 COURT FINES					
100-35041-030 COURT FINES	1743.00	1800.00	20.00	1815.00	-15.00
TOTALS- DEPT 35041 COURT FINES:	1743.00	1800.00	20.00	1815.00	-15.00
DEPT 35042 PARKING FINES					
100-35042-030 PARKING FINES	0.00	25.00	0.00	0.00	25.00
TOTALS- DEPT 35042 PARKING FINES:	0.00	25.00	0.00	0.00	25.00
DEPT 35051					
100-35051-030 DUE FROM LAGOON FUND	0.00	5000.00	5000.00	5000.00	0.00
TOTALS- DEPT 35051 :	0.00	5000.00	5000.00	5000.00	0.00
DEPT 35062 DIVIDENDS					
100-35062-030 DIVIDENDS	29669.67	28500.00	0.00	29275.60	-775.60
100-35062-031 OTHER INSURANCE CLAIMS	0.00	13750.00	0.00	13051.78	698.22
TOTALS- DEPT 35062 DIVIDENDS:	29669.67	42250.00	0.00	42327.38	-77.38
DEPT 35082 REV CONTRIBUTIONS & DONATIONS					
100-35082-030 REV FR CONTRIBUTIONS-DON	1200.00	100.00	766.20	776.20	-676.20
TOTALS- DEPT 35082 REV CONT'D DONATIONS	1200.00	100.00	766.20	776.20	-676.20
DEPT 35091 MISCELLANEOUS REVENUES					
100-35091-030 MISCELLANEOUS REVENUE	- 18.09	325.00	6596.84	6605.88	-6280.88
TOTALS- DEPT 35091 MISCELLANEOUS REV	- 18.09	325.00	6596.84	6605.88	-6280.88
DEPT 39151 FROM CAPITAL RESERVE FUNDS					
100-39151-030 CAPITAL RESERVE TRANSFER	0.00	20000.00	0.00	20307.44	-307.44
TOTALS- DEPT 39151 FROM CAPITAL RESERVE	0.00	20000.00	0.00	20307.44	-307.44
DEPT 39161 FROM TRUST & AGENCY FUNDS					
100-39161-030 TRANSFER FROM TTF	500.00	0.00	500.00	500.00	-500.00
100-39161-031 TRANSFER FROM SPECIAL REV	26031.00	12052.00	0.00	12052.00	0.00
TOTALS- DEPT 39161 FROM TRUST&AGENCY	26531.00	12052.00	500.00	12552.00	-500.00
 GRAND TOTALS:	 801472.76	 817634.00	 181732.74	 995951.90	 -178317.90

Northwood 1998 Department Expenditure Totals

ACCOUNT NUMBER DESCRIPTION	BUDGETED	EXPENDED		ENCUMBERED	REMAINING AMOUNT
		12/01 THRU 12/31/98	EXPENDED Y-T-D		
TOTALS- DEPT 41301 BOARD OF SELECTMEN:	9351.00	812.11	10337.74	0.00	-986.74
TOTALS- DEPT 41302 EXECUTIVE ADMIN.	46493.00	6299.13	50659.38	0.00	-4166.38
TOTALS- DEPT 41303 MODERATOR:	647.00	0.00	301.42	0.00	345.58
TOTALS- DEPT 41309 EXECUTIVE OFFICE:	59212.00	3449.44	54395.18	848.30	3968.52
TOTALS- DEPT 41401 TOWN CLERK:	26032.00	2823.98	22467.29	115.10	3449.61
TOTALS- DEPT 41402 VOTER REGISTRATION:	2329.00	0.00	1990.07	0.00	338.93
TOTALS- DEPT 41403 ELECTION:	1882.00	82.00	2251.34	0.00	-369.34
TOTALS- DEPT 41501 FINANCIAL ADMIN.	38117.00	1645.76	36102.25	0.00	2014.75
TOTALS- DEPT 41502 AUDIT:	7200.00	0.00	6700.00	0.00	500.00
TOTALS- DEPT 41503 ASSESSING:	6721.00	2367.77	26731.83	0.00	-10.83
TOTALS- DEPT 41504 TAX COLLECTOR:	34831.00	2963.90	32499.00	0.00	2332.00
TOTALS- DEPT 41505 TREASURER:	4510.00	445.64	4094.77	0.00	415.23
TOTALS- DEPT 41509 BUDGET COMMITTEE	2647.00	107.32	1169.26	224.16	1253.58
TOTALS- DEPT 41510 TTF	1024.00	0.00	912.15	0.00	111.85
TOTALS- DEPT 41531 LEGAL:	20000.00	3088.96	27982.04	0.00	-7982.04
TOTALS- DEPT 41533 CLAIMS, JUD, & SET	1.00	0.00	0.00	0.00	1.00
TOTALS- DEPT 41552 PERSONNEL ADMIN.	27150.00	2498.48	25562.55	0.00	1587.45
TOTALS- DEPT 41911 PLANNING & DEVELOP	18328.00	1093.75	13164.23	224.16	4939.61
TOTALS- DEPT 41913 ZBA	2191.00	50.70	410.70	0.00	1780.30
TOTALS- DEPT 41941 GENERAL GOVERN.BLD	39496.00	3028.89	42658.50	1025.19	-4187.69
TOTALS- DEPT 41951 CEMETERIES:	3600.00	150.00	1968.76	1550.00	81.24
TOTALS- DEPT 41961 INSURANCE:	32650.00	0.00	31109.00	0.00	1541.00
TOTALS- DEPT 41974 REGIONAL PLANNING:	2257.00	0.00	2257.00	0.00	0.00
TOTALS- DEPT 42111 POLICE COMMISSION:	979.00	60.84	374.60	224.16	380.24
TOTALS- DEPT 42112 POLICE DEPT:	426674.00	33164.69	317236.37	0.00	109437.63
TOTALS- DEPT 42211 FIRE DEPT:	148638.00	11540.10	134401.78	76.75	14159.47
TOTALS- DEPT 42212 FIRE FIGHTING	1077.00	483.00	16155.84	0.00	-15078.84
TOTALS- DEPT 42213 FIRE PREV.& INSP.	850.00	0.00	445.19	0.00	404.81
TOTALS- DEPT 42214 FIRE DEPT. TRAINING	6500.00	0.00	3459.00	0.00	3041.00
TOTALS- DEPT 42215 FIRE DEPT. COMM.	16405.00	0.00	16313.00	0.00	92.00
TOTALS- DEPT 42217 MEDICAL SERVICES:	1809.00	21.00	679.90	0.00	1129.10
TOTALS- DEPT 42401 BUILDING INSP.	15646.00	2146.70	17429.95	0.00	-1783.95
TOTALS- DEPT 42901 EMERGENCY MNGMNT	4637.00	553.34	3108.04	500.00	1028.96
TOTALS- DEPT 43111 HIGHWAY ADMIN.	65038.00	7009.49	55605.58	0.00	9432.42
TOTALS- DEPT 43121 PAVING&RECONSTR.	155000.00	0.00	154472.75	8232.00	-7704.75
TOTALS- DEPT 43122 HWY CLEAN.&MAINT.	30501.00	1396.08	34904.37	0.00	-4403.37
TOTALS- DEPT 43125 SNOW & ICE CONTROL	66201.00	7273.48	46527.96	0.00	19673.04
TOTALS- DEPT 43163 STREET LIGHTING:	2750.00	218.69	2422.68	0.00	327.32
TOTALS- DEPT 43211 SANITATION ADMIN.	45328.00	3489.69	47165.46	0.00	-1837.46
TOTALS- DEPT 43242 SOLID WASTE TRANS	11900.00	0.00	13267.70	0.00	-1367.70
TOTALS- DEPT 43243 SOLID WASTE DISP.	42001.00	0.00	44043.41	0.00	-2042.41
TOTALS- DEPT 44111 HEALTH:	5989.00	1114.45	7244.97	0.00	-1255.97
TOTALS- DEPT 44141 ANIMAL CONTROL:	5316.00	635.69	5898.39	3000.00	-3582.39
TOTALS- DEPT 44151 HEALTH AGENC.CHLD	1375.00	0.00	1375.00	0.00	0.00
TOTALS- DEPT 44152 HEALTH AGENCIES:	16052.00	0.00	16052.00	0.00	0.00
TOTALS- DEPT 44154 :	1000.00	0.00	1000.00	0.00	0.00

Northwood 1998 Department Expenditure Totals (continued)

ACCOUNT NUMBER DESCRIPTION	BUDGETED	EXPENDED 12/01 THRU 12/31/98	EXPENDED Y-T-D	ENCUMBERED	REMAINING AMOUNT
TOTALS- DEPT 44155 EMER HLTH FACILITY	2517.00	0.00	2317.00	0.00	200.00
TOTALS- DEPT 44411 WELFARE ADMIN.	12265.00	250.31	5280.10	0.00	6984.90
TOTALS- DEPT 44451 MEDI.PAY WELFARE:	300.00	0.00	437.55	0.00	-137.55
TOTALS- DEPT 44452 WELF. VENDORS PAY.	5751.00	0.00	4790.82	0.00	960.18
TOTALS- DEPT 45201 PARKS & RECREATION	28197.00	128.65	17538.34	1100.00	9558.66
TOTALS- DEPT 45501 LIBRARY:	73756.74	6735.47	72443.41	0.00	1313.33
TOTALS- DEPT 45831 PATRIOTIC PURPOSES:	500.00	0.00	500.00	0.00	0.00
TOTALS- DEPT 45890 T\C- NORTHWOOD:	7536.00	0.00	6410.57	0.00	1125.43
TOTALS- DEPT 46111 CONSERVATION:	2085.00	220.74	1370.57	202.36	512.07
TOTALS- DEPT 47231 INTEREST ON TAN.	20000.00	0.00	0.00	0.00	20000.00
TOTALS- DEPT 49010 C\O LAND & IMPROV:	8000.00	0.00	5450.00	3050.00	-500.00
TOTALS- DEPT 49020 C\O M-V. & EQUI:	65638.00	0.00	65638.00	0.00	0.00
TOTALS- DEPT 49090 C\O OTHER BLDS:	5000.00	0.00	5000.00	0.00	0.00
TOTALS- DEPT 49151 CAP.RESRV AMBUL.	12052.00	0.00	12052.00	0.00	0.00
TOTALS- DEPT 49152 C\R CEMETERY FUND:	900.00	0.00	900.00	0.00	0.00
TOTALS- DEPT 49153 C\R HWY FUND:	6000.00	0.00	6000.00	0.00	0.00
TOTALS- DEPT 49154 C\R HWY SFTY EQUIP:	10000.00	0.00	10000.00	0.00	0.00
TOTALS- DEPT 49155 C/R LIBRARY	305.00	0.00	0.00	0.00	305.00
TOTALS- DEPT 49157 :	5000.00	0.00	5000.00	0.00	0.00
GRAND TOTAL	1744137.74	107794.24	1556880.76	20372.18	166941.18

TOWN OF NORTHWOOD,
NEW HAMPSHIRE

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES

DECEMBER 31, 1998

TOWN OF NORTHWOOD, NEW HAMPSHIRE

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the
Board of Selectmen
Town of Northwood
Northwood, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Northwood as of and for the year ended December 31, 1998 as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraphs, we conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Government Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue. The Town of Northwood has included such disclosures in Note 5C. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the Town of Northwood's disclosures with respect to the year 2000 issue made in Note 5C. Further we do not provide assurance that the Town of Northwood is or will be year 2000 ready, that the Town of Northwood's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Town of Northwood does business will be year 2000 ready.

The general purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with generally accepted accounting principles. As is the case with most municipal entities in the State of New Hampshire, the Town of Northwood has not maintained historical cost records of its fixed assets. The amount that should be recorded in the general fixed assets account group is not known.

*Town of Northwood
Independent Auditor's Report*

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, along with the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding year 2000 disclosures, as noted above, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Northwood, as of December 31, 1998, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Northwood taken as a whole. The combining and individual fund financial statements listed as schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Northwood. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

January 16, 1999

*Plodzik & Sanderson
Professional Association*

*GENERAL PURPOSE
FINANCIAL STATEMENTS*

EXHIBIT A
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Combined Balance Sheet
All Fund Types and Account Group
December 31, 1998

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Account Group</u>	<u>Total</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Trust and Agency</u>	<u>General Long-Term Debt</u>	<u>(Memorandum Only)</u>
<u>Assets</u>					
Cash and Equivalents	\$ 2,185,860	\$ 88,759	\$ 20,563	\$	\$ 2,295,182
Investments			488,040		488,040
<u>Receivables (Net of Allowances For Uncollectibles)</u>					
Taxes	906,857				906,857
Accounts	26,682	22,983			49,665
Intergovernmental	17,880				17,880
Other			158,315		158,315
Interfund Receivable		342			342
<u>Other Debits</u>					
Amount to be Provided for Retirement of General Long-Term Debt				138,739	138,739
 TOTAL ASSETS AND OTHER DEBITS	 <u>\$ 3,137,279</u>	 <u>\$ 112,084</u>	 <u>\$ 666,918</u>	 <u>\$ 138,739</u>	 <u>\$ 4,055,020</u>
 <u>LIABILITIES AND EQUITY</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 3,650	\$	\$	\$	\$ 3,650
Accrued Payroll and Benefits	484				484
Intergovernmental Payable	2,435,810		52,996		2,488,806
Interfund Payable	342				342
Deferred Compensation Benefits Payable			158,315		158,315
Capital Leases Payable				112,052	112,052
Compensated Absences Payable				26,687	26,687
Total Liabilities	<u>2,440,286</u>		<u>211,311</u>	<u>138,739</u>	<u>2,790,336</u>
 <u>Equity</u>					
<u>Fund Balances</u>					
Reserved For Endowments			218,648		218,648
Reserved For Encumbrances	20,372				20,372
Reserved For Special Purposes			236,959		236,959
<u>Unreserved</u>					
Designated For Special Purposes		112,084			112,084
Undesignated	676,621				676,621
Total Equity	<u>696,993</u>	<u>112,084</u>	<u>455,607</u>		<u>1,264,684</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$ 3,137,279</u>	 <u>\$ 112,084</u>	 <u>\$ 666,918</u>	 <u>\$ 138,739</u>	 <u>\$ 4,055,020</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1998

	<u>Governmental Fund Types</u>			<u>Fiduciary</u> <u>Fund Type</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Capital</u> <u>Projects</u>	<u>Expendable</u> <u>Trust</u>	
Revenues					
Taxes	\$ 5,525,298	\$ 342	\$	\$	\$ 5,525,640
Licenses and Permits	402,175				402,175
Intergovernmental	221,861		9,623		231,484
Charges for Services	81,463	13,189			94,652
Miscellaneous	157,620	28,092	65	8,180	193,957
Other Financing Sources					
Operating Transfers In	<u>25,807</u>	<u>5,000</u>	<u> </u>	<u>35,280</u>	<u>66,087</u>
Total Revenues and Other Financing Sources	<u>6,414,224</u>	<u>46,623</u>	<u>9,688</u>	<u>43,460</u>	<u>6,513,995</u>
Expenditures					
Current					
General Government	396,170				396,170
Public Safety	513,316	215			513,531
Highways and Streets	293,934				293,934
Sanitation	104,476				104,476
Health	33,887				33,887
Welfare	10,508				10,508
Culture and Recreation	96,892	32,848		6,505	136,245
Conservation	1,371				1,371
Capital Outlay	71,088		32,141		103,229
Intergovernmental	4,750,492				4,750,492
Other Financing Uses					
Operating Transfers Out	<u>26,900</u>	<u>17,052</u>	<u> </u>	<u>20,307</u>	<u>64,259</u>
Total Expenditures and Other Financing Uses	<u>6,299,034</u>	<u>50,115</u>	<u>32,141</u>	<u>26,812</u>	<u>6,408,102</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses					
	115,190	(3,492)	(22,453)	16,648	105,893
Fund Balances - January 1	<u>581,803</u>	<u>115,576</u>	<u>22,453</u>	<u>97,259</u>	<u>817,091</u>
Fund Balances - December 31	<u>\$ 696,993</u>	<u>\$ 112,084</u>	<u>\$ -0-</u>	<u>\$ 113,907</u>	<u>\$ 922,984</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1998

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
<u>Revenues</u>			
Taxes	\$ 5,532,416	\$ 5,525,298	\$ (7,118)
Licenses and Permits	335,275	402,175	66,900
Intergovernmental	223,125	218,149	(4,976)
Charges for Services	32,000	81,463	49,463
Miscellaneous	154,000	157,620	3,620
<u>Other Financing Sources</u>			
Operating Transfers In	<u>25,000</u>	<u>25,807</u>	<u>807</u>
<u>Total Revenues and Other Financing Sources</u>	<u>6,301,816</u>	<u>6,410,512</u>	<u>108,696</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	401,669	395,157	6,512
Public Safety	621,223	508,413	112,810
Highways and Streets	319,490	302,166	17,324
Sanitation	99,229	104,476	(5,247)
Health	32,249	36,887	(4,638)
Welfare	18,316	10,508	7,808
Culture and Recreation	108,541	96,543	11,998
Conservation	2,085	1,573	512
Debt Service	20,000		20,000
Capital Outlay	73,638	74,138	(500)
Intergovernmental	4,750,492	4,750,492	
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>26,900</u>	<u>26,900</u>	
<u>Total Expenditures and Other Financing Uses</u>	<u>6,473,832</u>	<u>6,307,253</u>	<u>166,579</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>			
	<u>\$ (172,016)</u>	103,259	<u>\$ 275,275</u>
<u>Unreserved Fund Balances - January 1</u>		<u>573,362</u>	
<u>Unreserved Fund Balances - December 31</u>		<u>\$ 676,621</u>	

Annually Budgeted Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 5,532,416	\$ 5,525,298	\$ (7,118)
			335,275	402,175	66,900
			223,125	218,149	(4,976)
12,052	9,489	(2,563)	44,052	90,952	46,900
	468	468	154,000	158,088	4,088
_____	_____	_____	25,000	25,807	807
<u>12,052</u>	<u>9,957</u>	<u>(2,095)</u>	<u>6,313,868</u>	<u>6,420,469</u>	<u>106,601</u>
			401,669	395,157	6,512
	215	(215)	621,223	508,628	112,595
			319,490	302,166	17,324
			99,229	104,476	(5,247)
			32,249	36,887	(4,638)
			18,316	10,508	7,808
			108,541	96,543	11,998
			2,085	1,573	512
			20,000		20,000
			73,638	74,138	(500)
			4,750,492	4,750,492	
<u>12,052</u>	<u>12,052</u>	_____	<u>38,952</u>	<u>38,952</u>	_____
<u>12,052</u>	<u>12,267</u>	<u>(215)</u>	<u>6,485,884</u>	<u>6,319,520</u>	<u>166,364</u>
<u>\$ -0-</u>	(2,310)	<u>\$ (2,310)</u>	<u>\$ (172,016)</u>	100,949	<u>\$ 272,965</u>
	<u>49,457</u>			<u>622,819</u>	
	<u>\$ 47,147</u>			<u>\$ 723,768</u>	

The notes to financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1998

	<u>Fiduciary</u> <u>Fund Type</u> <u>Nonexpendable</u> <u>Trust Funds</u>
<u>Operating Revenues</u>	
New Funds	\$ 1,111
Interest and Dividends	20,959
Increase in Fair Value	<u>4,023</u>
 <u>Total Operating Revenues</u>	 <u>26,093</u>
 <u>Operating Expenses</u>	
Trust Income Distributions	11,281
Operating Transfers Out	<u>1,328</u>
 <u>Total Operating Expenses</u>	 <u>12,609</u>
 <u>Operating Income</u>	 13,484
 <u>Fund Balance - January 1</u> (As restated, See Note 6)	 <u>328,216</u>
 <u>Fund Balance - December 31</u>	 <u>\$ 341,700</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1998

	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>
<u>Cash Flows From Operating Activities</u>	
Interest and Dividends Received	\$ 20,959
New Funds Received	1,111
Trust Income Distributions	(11,281)
Operating Transfers Out - To Other Funds	<u>(1,328)</u>
 <u>Net Cash Provided by Operating Activities</u>	 9,461
 <u>Cash Flows From Investing Activities</u>	
Net Purchase of Investment Securities	<u>(11,463)</u>
 <u>Net (Decrease) in Cash</u>	 (2,002)
 <u>Cash - January 1</u>	 <u>10,539</u>
 <u>Cash - December 31</u>	 <u>\$ 8,537</u>
 <i>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</i>	
<u>Operating Income</u>	\$ 13,484
 <u>Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities</u>	
Increase in Fair Value	<u>(4,023)</u>
 <u>Net Cash Provided by Operating Activities</u>	 <u>\$ 9,461</u>

The notes to financial statements are an integral part of this statement.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Town of Northwood, New Hampshire, is a municipal corporation governed by an elected 3-member Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Northwood (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds.

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of governments. This fund type includes Nonexpendable Trust Funds, Expendable Trust Funds and Agency Funds.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1998

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Account Group for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain such a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Town.

C. Measurement Focus/Basis of Accounting

Governmental, Expendable Trust and Agency Funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Licenses and permits, fines and forfeits, and miscellaneous revenues are recorded as revenues when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepayments, and other long-term obligations, which are recognized when due.

All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred (flow of economic resources measurement focus).

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and Ambulance Replacement Funds. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

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Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 1998, \$172,016 of the beginning General Fund fund balance was applied for this purpose.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

Amounts recorded as budgetary expenditures in the Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General and Special Revenue Funds (Exhibit C) are presented on the basis budgeted by the Town. The amounts differ from those reported in conformity with generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances for All Governmental and Expendable Trust Funds (Exhibit B) as follows:

	<u>General</u>	<u>Special Revenue</u>
<u>Expenditures and Other Financing Uses</u>		
Per Exhibit C (Budgetary Basis)	\$ 6,307,253	\$ 12,267
<u>Adjustments</u>		
<u>Basis Difference</u>		
Encumbrances - December 31, 1997	8,441	
Encumbrances - December 31, 1998	(20,372)	
Retirement Contributions Paid by State of New Hampshire	3,712	
<u>Entity Difference</u>		
<u>Unbudgeted Funds</u>		
Lagoon Fee		5,000
225th Anniversary		<u>32,848</u>
Per Exhibit B (GAAP Basis)	<u>\$ 6,299,034</u>	<u>\$ 50,115</u>

E. Assets, Liabilities and Fund Equity

Cash and Investments

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit

TOWN OF NORTHWOOD, NEW HAMPSHIRE

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investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

State statutes authorize the Treasurer, with the approval of the selectmen, to invest excess funds in obligations of the United States government, in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State Treasurer. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the banking commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Investments are stated at fair value as of the balance sheet date.

The Trustees of Trust Funds file annual reports with the New Hampshire Attorney General.

During the fiscal year, the entity realized a net gain of \$2,284 from the sale of investments. The calculation of realized gains/losses is independent of the calculation of the net increase/decrease in the fair value of investments. Realized gains and losses on investments that had been held in more than one fiscal year and sold in the current year may have been recognized as an increase or decrease in the fair value of investments reported in the prior years. The net increase in the fair value of investments during fiscal year 1998 was \$4,023. This amount takes into account all changes in fair value (including purchases and sales) that occurred during the year. The unrealized gain on investments *held* at year-end was \$6,929.

Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, a reserve of \$60,000 has been recorded representing potential abatements and/or tax deedings of the current receivables.

The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "60-day rule" is allowed in unusual circumstances. The Town has consistently recorded the property tax revenue when levied without deferral in

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accordance with the "60-day rule." Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception and therefore Level 4 GAAP compliance may be reached. Level 4 includes "widely recognized and prevalent practices."

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- c. Various service charges (ambulance and police) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet net of an allowance for estimated uncollectibles. The ambulance receivable at December 31, 1998 included an estimated amount for services provided for the last six months of 1998.

Interfund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

Long-Term Liabilities

General Obligation Debt - Capital leases and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Account Group.

Compensated Absences - Employees may accumulate a limited amount of earned but unused vested benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types, the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1998

Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Endowments - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the Town's Expendable Trust Funds and the income portion of the Town's Nonexpendable Trust Funds.

Unreserved Fund Balances

Designated for Special Purposes - is used to account for the unencumbered balances of Special Revenue Funds.

F. Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account group are presented for analytical purposes only. The summation includes fund types and account group that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

NOTE 2 - ASSETS

A. Cash and Equivalents

The Town maintains a common bank account in which the cash balances of most funds are maintained. The common bank account is used for receipts and disbursements relating to all these funds. All time deposits are the property of the General Fund.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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All bank balances of deposits as of December 31, 1998, were insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized with securities held by the Town or its agent (Bank of New Hampshire) in the Town's name.

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

- Category 1* Includes deposits that are insured (Federal Deposit Insurance Corporation).
- Category 2* Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.
- Category 3* Includes deposits that are uninsured and uncollateralized.

	Category			Total	
	1	2	3	Bank Balance	Carrying Value
<u>Cash</u>					
Bank Deposits	\$ 155,624	\$ -0-	\$ -0-	\$ 155,624	\$ 183,552
<u>Cash Equivalents</u>					
Government Money Market				<u>2,111,630</u>	<u>2,111,630</u>
<u>Total Cash and Cash Equivalents</u>				<u>\$ 2,267,254</u>	<u>\$ 2,295,182</u>

B. Investments

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

- Category 1* Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.
- Category 2* Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.
- Category 3* Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1998

	Category			<u>Fair Value</u>
	1	2	3	
Certificates of Deposit	\$ 252,385	\$	\$	\$ 252,385
US Government Obligations			70,630	70,630
	<u>\$ 252,385</u>	<u>\$ -0-</u>	<u>\$ 70,630</u>	<u>\$ 323,015</u>
Mutual Funds				<u>165,025</u>
<u>Total Investments</u>				<u>\$ 488,040</u>

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 1998, upon which the 1998 property tax levy was based was \$169,362,009.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Northwood School District and Rockingham County District, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended December 31, 1998, was as follows:

Municipal Portion	\$ 4.87
School Tax Assessment	26.56
County Tax Assessment	1.19
<u>Total</u>	<u>\$32.62</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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During the current fiscal year, the Tax Collector on April 30 placed a lien for all uncollected 1997 property taxes.

Taxes receivable at December 31, 1998, are as follows:

<u>Property Taxes</u>		
Levy of 1998		\$ 609,782
<u>Unredeemed Taxes (under tax lien)</u>		
Levy of 1998		1,006
Levy of 1997		342,233
Levy of 1996		3,998
Levy of 1995 and Prior		6,717
Land Use Change Taxes		330
Yield Taxes		2,791
Less: Reserve for estimated uncollectible taxes		<u>(60,000)</u>
<u>Total Taxes Receivable</u>		<u>\$ 906,857</u>

D. Other Receivables

Receivables as of December 31, 1998, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
<u>Receivables</u>			
Accounts	\$ 26,682	\$28,729	\$55,411
Intergovernmental	17,880		17,880
Allowance for Uncollectible Amounts	_____	<u>(5,746)</u>	<u>(5,746)</u>
<u>Net Total Receivables</u>	<u>\$ 44,562</u>	<u>\$22,983</u>	<u>\$67,545</u>

E. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1998 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$	\$ 342
<u>Special Revenue Fund</u>		
Conservation Commission	<u>342</u>	_____
<u>Totals</u>	<u>\$ 342</u>	<u>\$ 342</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1998

NOTE 3 - LIABILITIES

Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1998:

	<u>Capital Leases Payable</u>	<u>Compensated Absences Payable</u>	<u>Total</u>
<i>General Long-Term Debt Account Group</i>			
Balance, Beginning of Year	\$ 149,221	\$ 34,646	\$ 183,867
Retired	(37,169)		(37,169)
Net (decrease) in compensated absences payable	_____	(7,959)	(7,959)
Balance, End of Year	<u>\$ 112,052</u>	<u>\$ 26,687</u>	<u>\$ 138,739</u>

Long-term debt payable at December 31, 1998, is comprised of the following individual issues:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 12/31/98</u>
<u>General Long-Term Debt Account Group</u>					
<u>Capital Lease Payable</u>					
Fire Truck	\$190,000	1997	2001	5.6	\$ 112,052
<u>Compensated Absences Payable</u>					
Accrued Vacation and Personal Time					<u>26,687</u>
<u>Total General Long-Term Debt Account Group</u>					
					<u>\$ 138,739</u>

Annual Requirements To Amortize Capital Leases

The annual requirements to amortize all debt outstanding as of December 31, 1998, including interest payments, is as follows:

<u>Fiscal Year Ending December 31,</u>	<u>Capital Leases</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1999	\$ 35,322	\$ 6,321	\$ 41,643
2000	37,315	4,328	41,643
2001	<u>39,415</u>	<u>2,228</u>	<u>41,643</u>
<u>Totals</u>	<u>\$ 112,052</u>	<u>\$ 12,877</u>	<u>\$ 124,929</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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The lease-purchase agreement contains a non-appropriation funding clause whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

NOTE 4 - OTHER INFORMATION

A. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During fiscal year 1998, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds of the New Hampshire Workers' Compensation Fund. These entities are considered public entity risk pools, currently operating as common risk management and insurance programs for member towns and cities.

The New Hampshire Municipal Association Property-Liability Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the NHMA Property-Liability Trust, Inc., the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1 to June 30. The program includes a Self-Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, auto physical damage or crime loss subject to a \$1,000 deductible, and each and every covered General Liability and Public Officials Liability Loss.

The Trust maintains on behalf of its members the following reinsurance policies shared by the membership for the year ended June 30, 1999.

1. Signet Star Reinsurance Policy #9-02-AMD-07-0001-0 which provides excess package coverage in the amount of \$1,500,000 in excess of the Trust's SIR for each and every loss.
2. Swiss Reinsurance Policy #2183939 which provides Excess Property/Excess Flood coverage in excess of the Trust's SIR.
3. Members of the Trust also share Hartford Steam Boiler Policy #FBP-CH-2213346 which provides a \$50,000,000 limit resulting from any "one accident" subject to a \$1,000 deductible.
4. Members of the Trust also share Royal Insurance Company Policy #RHD309238 which provides a \$51,000,000 limit resulting from Flood and Earthquake and \$7,000,000 resulting from any "one accident" for Flood in zone A subject to a \$1,000 deductible.

As required by paragraph 69 of GASB 10, entities participating in a public entity risk pool are required to report certain information in their audited financial statements. In that regard, the Trust has provided the following information:

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1998

1. Contributions paid in 1998 for FY99, ending June 30, 1999, to be recorded as an insurance expense/expenditure totaled \$31,109.00
2. Unpaid contributions for the year ending June 30, 1999 and due in 1998 were \$-0-.
3. Claims submitted to the Trust that have been billed to the Town for their portion of payment (i.e., deductible) as of December 31, 1998 totaled \$-0-.
4. During January 1998, \$798.00 was returned to the Town as return contribution for participation in the PLT 2000 Multi Year Rate Guarantee Program.
5. During October 1998, \$3,460.89 was returned to the Town as its 1998 "dividend" for the years 1990, 1992 and 1994 in the form of a check.
6. The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. GASB 10 requires members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years.

Compensation Funds of New Hampshire - Workers' Compensation Division is a Trust organized to provide statutory workers' compensation and employer's liability self-insurance coverage to member towns, cities, school districts, and other qualified political subdivisions of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Division, the Town of Northwood shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage runs from January 1 to December 31. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$350,000 for each and every covered claim.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments for any of the past years.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

B. Defined Benefit Pension Plan

Plan Description and Provisions

The Town of Northwood participates in the New Hampshire Retirement System (System) which is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401 (a) and

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1998

501 (a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Provisions for benefits and contributions are established and can be amended by the New Hampshire State Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH 03301.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees except police officers and firefighters are required to contribute 5% of earnable compensation. Police officers and firefighters are required to contribute 9.3% of gross earnings. For the period January 1 through June 30, 1998, the Town contributed 3.812% for police officers, 5.822% for firefighters and 4.282% for other employees. From July 1 through December 31, 1998, the rates were 3.69% for police officers, 5.70% for firefighters and 4.16% for other employees. The contribution requirements for the Town of Northwood for the years 1996, 1997, and 1998 were \$7,190, \$7,833, and \$12,537, respectively, which were paid in full in each year.

The State of New Hampshire funds 35% of employer costs for teachers, firefighters and police officers employed by the Town. The State does not participate in funding the employer cost of other Town employees. GASB Statement 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance" requires this amount to be reported as a revenue and expenditure in the Town's financial statements. This amount \$3,712 has been included on Exhibit B-Combined Statement of Revenues, Expenditures and Changes in Fund Balances for All Governmental and Expendable Trust Funds and is reconciled to the budgetary expenditures in Note 1D.

C. Deferred Compensation Plan

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The plan assets and a corresponding liability to employees for deferred compensation is recorded in an agency fund. Plan assets are reported at fair market value. The plan is administered by independent companies, and the Town remits all compensation deferred to these administrators for investment as requested by the participant employees.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1998

NOTE 5 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

B. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

C. Year 2000 Computer Systems and Equipment Issue

The year 2000 issue is the result of problems and shortcomings in computer systems and equipment that has the potential to adversely affect operations beyond the year 1999. Basically, the problem is attributed to the shortsightedness of programmers who eliminated the first two digits in writing the year in computer programs. This could cause a system to either process inaccurately or to shut down altogether. Another factor that may affect systems is the leap year calculation for the year 2000. Generally accepted accounting principles require that the Town of Northwood disclose its status relative to the year 2000 anticipated computer problems. To this end, the Governmental Accounting Standards Board has described four stages that governmental entities should pass through in order to become year 2000 compliant. These stages are:

Awareness Stage - Where a budget and project plan for dealing with the year 2000 issue is developed.

Assessment Stage - When the entity actually begins to review and identify all of its systems and components. The organization may either review all system components for year 2000 compliance or identify through a risk analysis, only those that are mission-critical and evaluate those for compliance.

Remediation Stage - When changes are actually made to systems and equipment. This stage deals primarily with the technical issues of converting or switching systems.

Validation/Testing Stage - When the entity actually validates and tests the changes made during the conversion. If the testing indicates problems, the tested area needs to be corrected and retested.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1998

As of December 31, 1998, management believes they have completed the Awareness Stage, and are currently in the Assessment Stage. Year 2000 compliance is an issue for the Financial Reporting Systems of the Town of Northwood. The amount of \$3,000 has been committed to make the Town of Northwood's systems year 2000 compliant.

NOTE 6 - RESTATEMENT OF FUND BALANCES

In compliance with GASB Statement #31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments are reported at fair value. In the past, prior to the effective date for the statement, investments were reported at cost. The beginning fund balance has therefore been restated as follows to reflect this difference in reporting:

Nonexpendable Trust Funds

12/31/97 Fund balance, as previously reported	\$ 325,310
Increase due to change in fair value	<u>2,906</u>
12/31/97 Fund balance, as restated	<u>\$ 328,216</u>

SUPPLEMENTAL SCHEDULES

*Combining and Individual Fund
Financial Statements*

SCHEDULE A-1
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1998

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$ 5,436,256	\$ 5,412,926	\$ (23,330)
Land Use Change	4,500	3,376	(1,124)
Excavation	1,624	817	(807)
Yield	10,500	11,366	866
Payment in Lieu of Taxes	536		(536)
Interest and Penalties on Taxes	<u>79,000</u>	<u>96,813</u>	<u>17,813</u>
Total Taxes	<u>5,532,416</u>	<u>5,525,298</u>	<u>(7,118)</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	1,200	1,445	245
Motor Vehicle Permit Fees	300,000	361,429	61,429
Building Permits	16,000	18,943	2,943
Other Licenses, Permits and Fees	<u>18,075</u>	<u>20,358</u>	<u>2,283</u>
Total Licenses and Permits	<u>335,275</u>	<u>402,175</u>	<u>66,900</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	79,120	79,120	
Meals and Rooms Distribution	48,162	48,162	
Highway Block Grant	61,117	61,117	
State and Federal Forest Land Reimbursement	876	876	
Other Reimbursements	13,850	10,994	(2,856)
<u>Federal</u>			
Other	<u>20,000</u>	<u>17,880</u>	<u>(2,120)</u>
Total Intergovernmental Revenues	<u>223,125</u>	<u>218,149</u>	<u>(4,976)</u>
<u>Charges For Services</u>			
Income From Departments	<u>32,000</u>	<u>81,463</u>	<u>49,463</u>
<u>Miscellaneous Revenues</u>			
Sale of Municipal Property	66,000	62,931	(3,069)
Interest on Investments	43,000	42,674	(326)
Fines and Forfeits	1,800	1,815	15
Insurance Dividends and Reimbursements	42,250	42,327	77
Other	<u>950</u>	<u>7,873</u>	<u>6,923</u>
Total Miscellaneous Revenues	<u>154,000</u>	<u>157,620</u>	<u>3,620</u>

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE A-1 (Continued)
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1998

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Special Revenue Funds	5,000	5,000	
Capital Reserve Funds	20,000	20,307	307
Trust and Agency Funds	<u> </u>	<u> 500</u>	<u> 500</u>
Total Other Financing Sources	<u> 25,000</u>	<u> 25,807</u>	<u> 807</u>
<u>Total Revenues and Other Financing Sources</u>	6,301,816	<u>\$ 6,410,512</u>	<u>\$ 108,696</u>
<u>Unreserved Fund Balance</u>			
<u>Used To Reduce Tax Rate</u>	<u> 172,016</u>		
<u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>	<u>\$ 6,473,832</u>		

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE A-2
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1998

	Encumbered From 1997	Appropriations 1998	Expenditures Net of Refunds	Encumbered To 1999	(Over) Under Budget
Current					
General Government					
Executive	\$	\$ 115,703	\$ 115,694	\$ 849	\$ (840)
Election, Registration, and Vital Statistics		30,243	26,709	115	3,419
Financial Administration		115,050	108,209	224	6,617
Legal Expenses		20,001	27,982		(7,981)
Personnel Administration		27,150	25,563		1,587
Planning and Zoning	5,000	15,519	13,575	224	6,720
General Government Buildings		39,496	43,103	1,025	(4,632)
Cemeteries		3,600	1,969	1,550	81
Insurance, not otherwise allocated		32,650	31,109		1,541
Advertising and Regional Associations		2,257	2,257		
Total General Government	<u>5,000</u>	<u>401,669</u>	<u>396,170</u>	<u>3,987</u>	<u>6,512</u>
Public Safety					
Police Department		427,653	317,611	224	109,818
Fire Department	1,992	173,287	171,455	77	3,747
Building Inspection		15,646	17,430		(1,784)
Emergency Management		4,637	3,108	500	1,029
Total Public Safety	<u>1,992</u>	<u>621,223</u>	<u>509,604</u>	<u>801</u>	<u>112,810</u>
Highways and Streets					
Administration		65,038	55,606		9,432
Highways and Streets		251,702	235,905	8,232	7,565
Street Lighting		2,750	2,423		327
Total Highways and Streets		<u>319,490</u>	<u>293,934</u>	<u>8,232</u>	<u>17,324</u>
Sanitation					
Administration		45,328	47,165		(1,837)
Solid Waste Disposal		53,901	57,311		(3,410)
Total Sanitation		<u>99,229</u>	<u>104,476</u>		<u>(5,247)</u>
Health					
Administration		5,989	7,245		(1,256)
Animal Control		5,316	5,898	3,000	(3,582)
Health Agencies and Hospitals		20,944	20,744		200
Total Health		<u>32,249</u>	<u>33,887</u>	<u>3,000</u>	<u>(4,638)</u>

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE A-2 (Continued)
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1998

	Encumbered From 1997	Appropriations 1998	Expenditures Net of Refunds	Encumbered To 1999	(Over) Under Budget
<u>Welfare</u>					
Administration		12,265	5,280		6,985
Vendor Payments		6,051	5,228		823
Total Welfare		<u>18,316</u>	<u>10,508</u>		<u>7,808</u>
<u>Culture and Recreation</u>					
Parks and Recreation		28,197	17,538	1,100	9,559
Library	1,449	72,308	72,443		1,314
Patriotic Purposes		500	500		
Other Culture and Recreation		7,536	6,411		1,125
Total Culture and Recreation	<u>1,449</u>	<u>108,541</u>	<u>96,892</u>	<u>1,100</u>	<u>11,998</u>
<u>Conservation</u>		<u>2,085</u>	<u>1,371</u>	<u>202</u>	<u>512</u>
<u>Debt Service</u>					
Interest Expense - Tax Anticipation Notes		<u>20,000</u>			<u>20,000</u>
<u>Capital Outlay</u>					
Land and Improvements		8,000	5,450	3,050	(500)
Machinery, Vehicles and Equipment		<u>65,638</u>	<u>65,638</u>		
Total Capital Outlay		<u>73,638</u>	<u>71,088</u>	<u>3,050</u>	<u>(500)</u>
<u>Intergovernmental</u>					
School District Assessment		4,543,446	4,543,446		
County Tax Assessment		<u>207,046</u>	<u>207,046</u>		
Total Intergovernmental		<u>4,750,492</u>	<u>4,750,492</u>		
<u>Other Financing Uses</u>					
<u>Operating Transfers Out</u>					
<u>Interfund Transfers</u>					
Special Revenue Funds		5,000	5,000		
Capital Reserve Funds		<u>21,900</u>	<u>21,900</u>		
Total Other Financing Uses		<u>26,900</u>	<u>26,900</u>		
<u>Total Appropriations</u>					
<u>Expenditures and Encumbrances</u>	<u>\$ 8,441</u>	<u>\$ 6,473,832</u>	<u>\$ 6,295,322</u>	<u>\$ 20,372</u>	<u>\$ 166,579</u>

See Independent Auditor's Report, pages 1 and 2.

*SCHEDULE A-3
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1998*

<u>Unreserved - Undesignated Fund Balance - January 1</u>		\$ 508,362	
<u>Deduction</u>			
Unreserved Fund Balance Used To Reduce 1998 Tax Rate		<u>172,016</u>	\$ 336,346
<u>Additions</u>			
<u>1998 Budget Summary</u>			
Revenue Surplus (Schedule A-1)	\$ 108,696		
Unexpended Balance of Appropriations (Schedule A-2)	<u>166,579</u>		
1998 Budget Surplus		\$ 275,275	
Decrease In Designated For Contingency		<u>65,000</u>	
Total Additions			<u>340,275</u>
<u>Unreserved - Undesignated Fund Balance - December 31</u>			<u>\$ 676,621</u>

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE B-1
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Special Revenue Funds
Combining Balance Sheet
December 31, 1998

<u>ASSETS</u>	<u>Ambulance Replacement</u>	<u>Lagoon Fee</u>	<u>225th Anniversary</u>	<u>Conservation Commission</u>	<u>Total</u>
Cash and Equivalents	\$ 24,164	\$ 6,048	\$ 10,166	\$ 48,381	\$ 88,759
<u>Receivables (Net of Allowances For Uncollectibles)</u>					
Accounts	22,983				22,983
Interfund Receivable	<u> </u>	<u> </u>	<u> </u>	<u> 342</u>	<u> 342</u>
 TOTAL ASSETS	 <u>\$ 47,147</u>	 <u>\$ 6,048</u>	 <u>\$ 10,166</u>	 <u>\$ 48,723</u>	 <u>\$ 112,084</u>
 <u>FUND BALANCES</u>					
 <u>Unreserved</u>					
Designated For Special Purposes	<u>\$ 47,147</u>	<u>\$ 6,048</u>	<u>\$ 10,166</u>	<u>\$ 48,723</u>	<u>\$ 112,084</u>

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE B-2
 TOWN OF NORTHWOOD, NEW HAMPSHIRE
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Fiscal Year Ended December 31, 1998

	<u>Ambulance Replacement</u>	<u>Lagoon Fee</u>	<u>225th Anniversary</u>	<u>Conservation Commission</u>	<u>Total</u>
<u>Revenues</u>					
Taxes	\$	\$	\$	\$ 342	\$ 342
Charges for Services	9,489	3,700			13,189
Miscellaneous	468	398	23,525	3,701	28,092
<u>Other Financing Sources</u>					
Operating Transfers In	_____	_____	5,000	_____	5,000
<u>Total Revenues and Other Financing Sources</u>					
	9,957	4,098	28,525	4,043	46,623
<u>Expenditures</u>					
<u>Current</u>					
Public Safety	215				215
Culture and Recreation			32,848		32,848
<u>Other Financing Uses</u>					
Operating Transfers Out	12,052	5,000	_____	_____	17,052
<u>Total Expenditures and Other Financing Uses</u>					
	12,267	5,000	32,848	_____	50,115
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>					
	(2,310)	(902)	(4,323)	4,043	(3,492)
<u>Fund Balances - January 1</u>					
	49,457	6,950	14,489	44,680	115,576
<u>Fund Balances - December 31</u>					
	\$ 47,147	\$ 6,048	\$ 10,166	\$ 48,723	\$ 112,084

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE C-1
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Trust and Agency Funds
Combining Balance Sheet
December 31, 1998

	Trust Funds					Agency Funds	Total
	Expendable			Nonexpendable			
	Capital Reserve	Other Town	Library	Town			
ASSETS							
Cash and Equivalents	\$	\$ 2,679	\$ 9,347	\$ 8,537	\$	\$	\$ 20,563
Investments	154,877			333,163			488,040
<u>Receivables</u>							
Other					158,315		158,315
TOTAL ASSETS	<u>\$ 154,877</u>	<u>\$ 2,679</u>	<u>\$ 9,347</u>	<u>\$ 341,700</u>	<u>\$ 158,315</u>		<u>\$ 666,918</u>
LIABILITIES AND FUND BALANCES							
<u>Liabilities</u>							
Intergovernmental Payable	\$ 52,996	\$	\$	\$	\$		\$ 52,996
Deferred Compensation							
Benefits Payable					158,315		158,315
Total Liabilities	<u>52,996</u>				<u>158,315</u>		<u>211,311</u>
<u>Fund Balances</u>							
Reserved For Endowments				218,648			218,648
Reserved For							
Special Purposes	<u>101,881</u>	<u>2,679</u>	<u>9,347</u>	<u>123,052</u>			<u>236,959</u>
Total Fund Balances	<u>101,881</u>	<u>2,679</u>	<u>9,347</u>	<u>341,700</u>			<u>455,607</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 154,877</u>	<u>\$ 2,679</u>	<u>\$ 9,347</u>	<u>\$ 341,700</u>	<u>\$ 158,315</u>		<u>\$ 666,918</u>

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE C-2
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Fiduciary Fund Type
Expendable Trust Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Fiscal Year Ended December 31, 1998

	<u>Capital Reserve</u>	<u>Other Town</u>	<u>Library</u>	<u>Total</u>
<u>Revenues</u>				
New Funds	\$	\$	\$ 2,938	\$ 2,938
Interest and Dividend Income	5,130	112		5,242
<u>Other Financing Sources</u>				
Operating Transfers In	<u>33,052</u>	<u>900</u>	<u>1,328</u>	<u>35,280</u>
<u>Total Revenues and Other Financing Sources</u>				
	<u>38,182</u>	<u>1,012</u>	<u>4,266</u>	<u>43,460</u>
<u>Expenditures</u>				
<u>Current</u>				
Culture and Recreation			6,505	6,505
<u>Other Financing Uses</u>				
Operating Transfers Out	<u>20,307</u>	<u> </u>	<u> </u>	<u>20,307</u>
<u>Total Expenditures and Other Financing Uses</u>				
	<u>20,307</u>	<u> </u>	<u>6,505</u>	<u>26,812</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>				
	17,875	1,012	(2,239)	16,648
<u>Fund Balances - January 1</u>				
	<u>84,006</u>	<u>1,667</u>	<u>11,586</u>	<u>97,259</u>
<u>Fund Balances - December 31</u>				
	<u>\$ 101,881</u>	<u>\$ 2,679</u>	<u>\$ 9,347</u>	<u>\$ 113,907</u>

See Independent Auditor's Report, pages 1 and 2.



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

To the Members of the
Board of Selectmen
Town of Northwood
Northwood, New Hampshire

In planning and performing our audit of the Town of Northwood for the year ended December 31, 1998, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

The following conditions were noted that we do not consider to be material weaknesses:

UPDATE OF PRIOR-YEAR COMMENTS

Accounts Receivable

We noted in our last year's audit report that ambulance receivables were not being reconciled on a periodic basis. We also noted that controls over hazardous waste disposal fees were weak, as receipts were not being utilized in accordance with established policy.

*Town of Northwood
Independent Auditor's Communication of Reportable Conditions and Other Matters*

As a result of the resignation of the Town's Bookkeeper in November, we were advised that billings for July through December were not complete, and therefore, an estimated receivable figure for ambulance receivable was required at December 31, 1998. Also, administrative action by the Board of Selectmen in November, authorized the ambulance billing to be performed by an outside agency. Invoices are to be processed from October 1, through December 31, 1998 and then throughout 1999. Likewise, the Board agreed to abate prior-year ambulance receivables, totaling over \$106,000.

With the hiring of a new Bookkeeper, there is a learning process which takes place, and we suggest that the Executive Administrator monitor the records monthly to assure that the general ledger balances are accurate. This monthly review should encompass all balance sheet accounts. As always, we would be pleased to provide technical assistance, if required. We did provide technical assistance to the Town in closing the books for year end.

We have been advised by the Executive Administrator that the hazardous waste disposal fee situation was addressed in 1998.

Library Funds

We were pleased with the improvements made in the Library Fund records. The cash journals were adequately maintained, and the year-end report was accurately prepared.

Recognizing Grant Activity

We noted previously that the Executive Administrator was not always being made aware of departmental grants being applied for, and, therefore, proper recognition was not being made in the Town's books. We have been advised that this situation was corrected in 1998.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

*Plodzik & Sanderson
Professional Association*

January 16, 1999

Schedule of Town Property

Property	Location/Map and Lot	Valuation
Town Hall	First N.H. Turnpike 222/0001	190,300.
Furniture and equipment		200,000.00
Community Hall	Main Street 212/0001	85,900.00
Libraries:		
Bryant	School Street 216/0039	50,200.00
Furniture and equipment		40,000.00
Chesley Memorial	Mountain Avenue 234/0071	150,900.00
Furniture and equipment		100,000.00
Fire/Rescue Department:		
East End Station	First N.H. Turnpike 234/0081	9,600.00
Ridge Station	First N.H. Turnpike 221/0044	113,300.00
Narrows Station	Main Street 216/0048	127,000.00
Furniture and equipment		550,000.00
Police Department:		
Furniture and equipment	First N.H. Turnpike 222/0001	150,000.00
Transfer/Reclamation		
Disposal Area:		
Equipment	First N.H. Turnpike 222/0040	72,700.00
		61,000.00
Highway Department:		
Equipment and materials	First N.H. Turnpike 222/0001/40	43,000.00
Northwood School District:		
Elementary School	First N.H. Turnpike 221/0045	2,063,700.00
Equipment		2,175,950.00
Land	First N.H. Turnpike 221/0042	18,700.00
Land	First N.H. Turnpike 221/0048	18,200.00
Gardner Land	First N.H. Turnpike 222/0039	103,300.00
Beaches:		
Mary Waldron	Bow Lake Road 105/0043	50,400.00
Bennett Bridge	Bennett Bridge Road 210/0028	20,800.00
Northwood Lake	Lake Shore Drive 109/0028/0032	73,500.00
Lucas Pond	Lucas Pond Road 244/0057	10,900.00

Property	Location/Map and Lot	Valuation
Town Forests:		
Giles Lot	Upper Deerfield Road 235/0040	97,700.00
Deslauriers Lot	Saddleback Mt. Road 242/0020	26,200.00
Parsonage Lot	Old Mountain Road 236/0009	50,300.00
Lucas Pond School	Lots and Land Maps 125 & 244	159,100.00
Town-owned Land:		
East End Fire Hole	First N.H. Turnpike 234/0036	11,400.00
Frog Pond	Bow Lake Road 222/0060	10,100.00
Gravel Bank	Bow Lake Road 218/0050	7,900.00
Giles Land	First N.H. Turnpike 217/0046	27,100.00
Post Office Land	First N.H. Turnpike 217/0047	22,800.00
Conservation Land	First N.H. Turnpike 109/0023	1,300.00
Land	First N.H. Turnpike 109/0021	4,500.00
Brower Rec. Land	Winding Hill Road 238/0016	17,400.00
Manganero Rec.	Winding Hill Road 240/0002	16,500.00
Harvey Lake Est.	Shore Drive 123/0029 & 122/0030 & 122/0040	39,000.00
Tax Deeded Properties:		
Land & Bldg.	Cove Way 108/0072	33,100.00
Land	Cove Way 108/0073	2,200.00
Land	Oak Lane 109/0068	22,200.00
Land & Bldg.	Glenwood Lane 109/0074	24,500.00
Land	Tasker Shore Drive 110/0020	15,600.00
Land	Tasker Shore Drive 110/0021	21,400.00
Land	Tasker Shore Drive 111/0012	10,300.00
Land	Tasker Shore Drive 111/0042	3,600.00
Land GMA	Rita Circle 117/0008	16,000.00
Land & Pond GMA	Rita Circle 117/0010	14,800.00
Land	Shore Drive 122/0030	17,400.00
Land	Shore Drive 122/0031	10,100.00
Land	Shore Drive 122/0040	10,100.00
Land HLE	Pine Street 122/0052	2,500.00
Land HLE	Pine Street 122/0053	1,700.00
Land HLE	Pine & Oak Streets 122/0068	9,400.00
Land	Pine Street 122/0072	4,100.00
Land	Shore Drive 123/0029	11,500.00
Land	Bass Road 123/0035	8,200.00
Land	Long Pond Road 207-0009	14,900.00

Property	Location/Map and Lot	Valuation
Tax Deeded Properties:		
Land	Long Pond Road 207-0019	10,500.00
Land LPE	Long Pond Road 207/0024	10,500.00
Land LPE	Long Pond Road 207/0025	10,500.00
Land	Bennett's Bridge Road 210/0058	2,600.00
Land & Bldg.	Main Street 216/0056	33,300.00
Land & Bldg.	Ridge Road 219/0033	11,900.00
Mobile Home	Glen Abbey T.P. 222/33-10	10,500.00
Mobile Home	Glen Abbey T.P. 222/33-12	10,200.00
Tax Deeded Properties: Presently under Tax Agreement		
Land & Bldg.	Cole Rd 116/0023	
Land GMA	Rita Circle 117/0011	34,800.00
Land	Nelson Lane 125/29,30	14,900.00
Mobile Home	Glen Abbey T.P. 222/33-21	15,000.00
Land & Bldg.	Upper Bow Street 230/0033	98,800.00
Total Valuation		7,297,450.00

Selectmen's 1998 Inventory Report

<u>Value of Land Only:</u>	<u>Acres</u>	<u>Value</u>
Current Use	10329.68	\$681,796.00
Residential	4378.86	\$52,616,800.00
Commercial	630.73	\$3,063,600.00
Total of Taxable Land	15339.27	\$56,362,196.00
Tax Exempt & Non-Taxable	1991.86	
 Value of Buildings Only:		
Residential		\$93,043,900.00
Manufactured Housing		\$7,031,900.00
Commercial		\$10,452,400.00
Total of Taxable Buildings		\$110,528,200.00
		0
Tax Exempt & Non-Taxable		\$10,227,000.00
Public Utilities:		\$3,580,000.00
Valuation Before Exemptions:		\$170,470,396.00
		0
 Exemptions:		
Blind		\$30,000.00
Elderly		\$907,600.00
Physically Handicapped		\$5,045.00
Totally & Perm. Disable Exemption		\$105,000.00
Solar/ Windpower		\$31,520.00
Wood Heating Energy		\$29,222.00
Total Amount of Exemptions:		\$1,108,387.00
Net Valuation on which Tax is Computed:		\$169,362,009.00
		0
Payments in Lieu of Taxes:		\$1,412.00
Excavation Activity Tax:		\$1,540.00
 Current Use Report		
Farm Land	899.79	
Forest Land	8563.94	
Unproductive Land	167.82	
Wet Land	698.13	
Total Acres:	10329.68	
Recreational Adjustment Acreage	4298.37	
Acres removed from Current Use in 1998	16.62	
Acres granted Current Use in 1998	0.00	
Total number of parcels in current use	378.00	

Town Clerk's Report for the fiscal year ending December 31, 1998

Receipts:

Auto Permits	\$361,824.0 0
Dog Licenses	\$2,568.50
Dog Fines	\$1,485.00
Bad Check Fees	\$250.00
Filing Fees	\$28.00
Marriage Licenses	\$646.00
Copies of Vital Records	\$307.00
Fees	\$7,738.00
UCC Financing Statements	\$1,800.75
	\$376,592.25

Respectfully Submitted,

Judy C. Pease
Town Clerk

Tax Collector's 1998 Report

Summary of Tax Account Year Ended December 31, 1998

Uncollected Taxes:	1998	1997	Prior
Property Taxes		635,783.94	
Land Use Change		28.00	
Yield Taxes		122.31	
Taxes Committed to Collector:			
Property Taxes	5,497,523.00		
Land Use Change	5,917.00		
Yield Taxes	11,861.21		
Excavation Activity Tax	817.00		
Overpayments:			
Property Taxes	13,306.24	1,373.45	
Interest Collected on Delinquent Taxes:	8,715.40	39,084.11	
TOTAL DEBITS;	5,538,139.85	676,391.81	
Remitted to Treasurer:			
Property Taxes	4,895,556.26	634,950.30	
Land Use Change	3,387.00	28.00	
Yield Taxes	8,575.33	122.31	
Excavation Activity Tax	817.00		
Interest/Penalties	8,715.40	39,084.11	
Abatements Made:			
Property Taxes	2,577.17	2,207.09	
Land Use Change	2,200.00		
Yield Taxes	494.96		
Current Levy Deeded	2,914.00		
Uncollected Taxes End of Fiscal Year:			
Property Taxes	609,781.81		
Land Use Change	330.00		
Yield Taxes	2,790.92		
TOTAL CREDITS	5,538,139.85	676,391.81	

Respectfully submitted,
Jane A. St. Pierre,

Tax Collector's 1998 Report

Summary of Tax Sale/Tax Lien Accounts Year Ended December 31, 1998

	1998	1997	1996 and Prior
Unredeemed Liens Balance at Beginning of Fiscal Year:		218,213.35	99,367.87
Liens Executed During Fiscal Year:	1,006.00	340,575.09	
Interest & Costs Collected: (After Lien Execution)		28,644.39	20,450.32
TOTAL DEBITS	1,006.00	587,432.83	119,818.19
Remitted to Treasurer During Fiscal Year:		197,634.56	86,439.96
Interest & Costs Collected: (After Lien Execution)		28,644.39	20,450.32
Abatements of unredeemed Taxes:		5,780.21	
Liens Deeded to Municipality		13,140.37	2,213.14
Unredeemed Liens Balance At End of Year:		342,233.30	10,714.77
TOTAL CREDITS:	1,006.00	587,432.83	119,818.19

Respectfully submitted,

Jane A. St. Pierre

Tax Collector

1998 Town Treasurer Report

FISCAL YEAR ENDING DECEMBER 31, 1998

Cash Balance as of January 1, 1998	\$	1,865,445.08
CURRENT RECEIPTS:		
Selectmen	\$	429,408.31
Tax Collector	\$	5,924,203.94
Town Clerk	\$	376,755.25
NOW Account Interest	\$	1,611.75
Bank of NH C.D Interest	\$	6,298.37
Treasury Obligation Interest	\$	34,764.31
Ambulance Fund deposit	\$	12,267.00
225th Celebration Savings	\$	32,820.21
Lagoon Funds Receipts	\$	5,000.00
Tax Collector Correction of Transposition		54.00
Total Receipts	\$	6,823,183.14
Total Amount Available from All Sources:	\$	8,688,628.22
Less Total Expenditures as per Selectmen:	\$	6,502,898.54
Total Cash on Hand, December 31, 1998	\$	2,185,729.68
NORTHWOOD CONSERVATION COMMISSION - Savings:		
Balance as of January 1, 1998	\$	1,249.11
Total Interest Received	\$	72.09
Deposit - April 14, 1998	\$	2,541.76
Total Savings Pass Book as of December 31, 1998	\$	3,862.96
NORTHWOOD CONSERVATION COMMISSION - Certificate of Deposit		
Balance as of January 1, 1998	\$	42,099.69
Total Interest Received	\$	2,419.16
Balance as of December 31, 1998	\$	44,518.85
AMBULANCE FUND - Savings		
Balance as of January 1, 1998	\$	12,052.20
Total Deposits	\$	23,911.02
Total Interest Received	\$	311.88
Less Withdrawal	\$	32,267.00
Balance as of December 31, 1998	\$	4,008.10
AMBULANCE FUND - Certificate of Deposit		
Balance as of November 4, 1998	\$	20,000.00
Total Interest Received	\$	155.71
Balance as of December 31, 1998	\$	20,155.71

LAGOON FUND- Savings

Balance as of January 1, 1998	\$	839.16
Total Deposits	\$	3,600.00
Total Interest	\$	42.31
Total Balance as of December 31, 1998	\$	4,380.47

LAGOON FUND - Certificate of Deposit

Balance as of January 1, 1998	\$	6,243.44
Total Deposits	\$	100.00
Total Interest Received	\$	324.03
Less Withdrawal	\$	5,000.00
Balance as of December 31, 1998	\$	1,667.47

225th ANNIVERSARY COMMITTEE

Balance as of January 1, 1998	\$	14,488.91
and Interest	\$	32,820.21
Total Receipts	\$	47,309.12
Less Withdrawals	\$	37,160.66
Total Balance as of December 31, 1998	\$	10,148.46

Respectfully Submitted,

Joseph A. Knox
Treasurer

TOWN OF NORTHWOOD TAX RATE COMPUTATION

-----Town: Northwood - Portion-----

Appropriations	1,735,392.00
Less: Revenues	989,650.00
Less: Shared revenues	9,357.00
Add:	
Overlay	60,480.00
War Service Credits	<u>27,853.00</u>

Net Town Appropriation	824,718.00
<i>Special Adjustment: Surplus</i>	<u>0.00</u>

Approved Town Tax Effort	824,718.00	
Municipal Tax Rate		4.87

-----School Portion-----

Due to Local School District	4,543,446.00
Due to Regional School District	0.00
Less Shared Revenues:	<u>45,583.00</u>

Net School Appropriation	4,497,863.00
Special Adjustment	<u>0.00</u>

Approved School Tax Effort	4,497,863.00	
School Tax Rate		26.56

-----County Portion-----

Due to County	207,046.00
Less Shared Revenues:	<u>5,038.00</u>

Net County Appropriation:	202,008.00
Special Adjustment	<u>0.00</u>

Approved County Tax Effort	202,008.00	
County Tax Rate		<u>1.19</u>

Combined Tax Rate		32.62
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Total Property Taxes Assessed	5,524,589.00
Less: War Service Credits	(27,853.00)
Add: Village District Commitment	.00
Total Property Tax Commitment	5,496,736.00

-----Proof of Rate-----

Net Assessed Valuation	Tax Rate	Assessment
169,362,009.00	32.62	5,524,589.00

1998 Employee Wage Report

EMPLOYEE

GROSS-PAY

DEPARTMENT 080188 GRANT PROGRAM

000106 MARY DEBUTTS	2,392.50
000074 RICHARD D PENNEY	3,562.50
DEPARTMENT 080188 TOTALS:	5,955.00

DEPARTMENT 130130 SELECTMEN

000008 VIRGINIA DOLE	6,156.46
000020 MARION J KNOX	6,504.45
000021 RICHARD A LEWIS	729.00
000031 DOUGLAS J PETERSON	1,981.03
DEPARTMENT 130130 TOTALS:	15,371.12

DEPARTMENT 130210 EXECUTIVE ADMIN.

000003 TAMMIE A BEAULIEU	40,359.63
DEPARTMENT 130210 TOTALS:	40,359.63

DEPARTMENT 130330 MODERATOR

000100 ROBERT B ROBERTSON	280.00
DEPARTMENT 130330 TOTALS:	280.00

DEPARTMENT 130911 EXEC OFFICE

000096 JESSI-ANN LEAVITT	12,591.33
000022 JUDITH LOUNSBURY	2,993.52
DEPARTMENT 130911 TOTALS	15,584.85

DEPARTMENT 140111 DEPUTY TOWN CLERK

000018 ARLENE W JOHNSON	451.47
DEPARTMENT 140111 TOTALS	451.47

DEPARTMENT 140130 TOWN CLERK

000030 JUDY C PEASE	16,645.08
DEPARTMENT 140130 TOTALS:	16,645.08

DEPARTMENT 140230 SUPERVISORS

000047 JUDITH W GAMMON	166.39
000095 PRISCILLA A KING	268.33

<u>EMPLOYEE</u>	<u>GROSS-PAY</u>
000045 PHYLLIS L REESE	455.00
000058 SUSAN ROBERTSON	299.78
DEPARTMENT 140230 TOTALS:	1,189.50
 DEPARTMENT 140320 CLERK & COUNTERS	
000093 CHERI A ANTHONY	20.60
000051 JANE C BELL	187.98
000050 JEAN LANE	136.48
000060 GLORIA J O'CONNOR	61.80
000052 HAZEL W SAUNDERS	15.45
000053 FREDRICK P TWOMBLY	41.20
DEPARTMENT 140320 TOTALS:	463.51
 DEPARTMENT 150110 BOOKKEEPER	
000001 JULIE A ROY	25,820.49
000132 MICHELLE J WALKER	1,197.99
DEPARTMENT 150110 TOTALS:	27,018.48
 DEPARTMENT 150311 ASSESSING CLERK	
000034 MARCIA J SEVERANCE	14,272.69
DEPARTMENT 150311 TOTALS:	14,272.69
 DEPARTMENT 150410 DEPUTY TAX COLLECTOR	
000029 MELINDA PADLEY	204.00
DEPARTMENT 150410 TOTALS:	204.00
 DEPARTMENT 150430 TAX COLLECTOR	
000037 JANE A ST.PIERRE	18,500.04
DEPARTMENT 150430 TOTALS:	18,500.04
 DEPARTMENT 150530 TREASURER	
000019 JOSEPH A KNOX	3,772.21
DEPARTMENT 150530 TOTALS:	3,772.21
 DEPARTMENT 151030 TRUSTEE TTF	
000062 JOANN W BAILEY	250.00
000064 RUSSELL ELDRIDGE	200.00
000063 ANDREAS TURNER	250.00
DEPARTMENT 151030 TOTALS:	700.00

<u>EMPLOYEE</u>	<u>GROSS-PAY</u>
DEPARTMENT 191111 PLANNING BD SEC	
000035 LINDA L SMITH	6,857.00
DEPARTMENT 191111 TOTALS:	6,857.00
DEPARTMENT 194111 GGB JANITOR	
000065 DONALD BASSETT	1,352.93
000023 JOSEPH M LOVELY	4,928.01
DEPARTMENT 194111 TOTALS:	6,280.94
DEPARTMENT 211210 CHIEF OF POLICE	
000007 MICHAEL D'ALESSANDRO	45,849.02
000014 CHARLES HILLNER	39,645.39
000027 WILLIAM NEENAN	43,485.96
000028 ROSS C OBERLIN	45,980.96
000091 RAYMOND PARDY III	23,041.18
DEPARTMENT 211211 TOTALS:	152,153.49
DEPARTMENT 211212 POLICE SEC	
000039 MARYLOU BELLE TUTTLE	22,504.76
DEPARTMENT 211212 TOTALS:	22,504.76
DEPARTMENT 211213 POLICE P/T	
000015 CATHERINE A HILLNER	4,541.72
000098 JAMES A MACKENZIE	3,053.90
000131 MARK W MELE	1,599.56
000033 HERBERT W RICH JR	14,434.53
DEPARTMENT 211213 TOTALS:	23,629.71
DEPARTMENT 221112 FIRE/EMT	
000017 MICHAEL L HOISINGTON	37,324.27
000025 KEVIN D MADISON	35,331.57
DEPARTMENT 221112 TOTALS:	72,655.84
DEPARTMENT 221191 FIRE STIPENDS	
000114 BRETT M ANDRUS	391.00
000097 GEORGE E ASHFORD	726.68
000086 CHARLES S BAILEY	2,943.13
000085 STEPHEN A BAILEY	1,050.86
000088 GREGORY R BANE	402.50

EMPLOYEEGROSS-PAY

000115 KENDALL S BANE	276.00
000084 VINCENT A BANE	841.68
000087 FRED K BASSETT	1,002.53
000116 SCOTT R BRYER	517.50
000118 BETSY A COLBURN	575.00
000117 MICHAEL CHANDLER	494.50
000134 BRIAN J COLBURN	103.50
000090 STEPHEN G CONWAY	805.00
000119 RICHARD W CORNING	402.50
000120 MICHAEL CORSON	230.00
000121 JOSEPH A EMOND	402.50
000130 ROBERT C FOWLER	287.50
000122 CHRISTOPHER M GERVAIS	230.00
000123 MATTHEW A HOTCHKISS	517.50
000124 WILLIAM E JEFFREY	563.50
000089 PETER J LENNON	31.68
000125 PETER J LENNON	517.50
000113 JOSEPH P MAXWELL-GAUDET	281.10
000126 SUZANNE I MORALES	310.50
000082 RICHARD L PAYNE	588.94
000127 SANDRA E PRIOLO	402.50
000133 GERALD T SHEEHAN	379.50
000128 JAN V SHEEHAN	356.50
000083 STEVEN J TUMASZ	920.00
000129 RONALD S WILSON	402.50
DEPARTMENT 221191 TOTALS:	16,954.10

DEPARTMENT 221710 MEDICAL CONSULTANT

000066 LEAH CHANDLER	264.50
DEPARTMENT 221710 TOTALS:	264.50

DEPARTMENT 240112 CEO/BI

000013 DAVID HICKEY	14,753.10
DEPARTMENT 240112 TOTALS:	14,753.10

DEPARTMENT 311111 RD AGENT LABORER

000002 JAMES D WILSON	33,835.66
DEPARTMENT 311111 TOTALS:	33,835.66

EMPLOYEE

GROSS-PAY

DEPARTMENT 311113 HIGHWAY LABOR

000006 STEVEN COLBURN	3,915.09
000092 STEWART SMITH	1,433.70
000042 JAMES A WILSON	5,496.20
DEPARTMENT 311113 TOTALS:	10,844.99

DEPARTMENT 321110 SANITATION P/T

000011 L DENNIS GAGNON	5,575.46
000110 JOSEPH A MICHAUD	3,889.40
000112 SAMUEL A PANTO	1,714.21
000111 CAROL K WELSH	2,343.82
DEPARTMENT 321110 TOTALS:	13,522.89

DEPARTMENT 411110 HEALTH OFFICER

000004 P. DONALD ARSENAULT	2,219.00
DEPARTMENT 411110 TOTALS:	2,219.00

DEPARTMENT 414111 ANIMAL CONTROL OFFIC

000079 DONALD EVANS	3,544.03
DEPARTMENT 414111 TOTALS:	3,544.03

DEPARTMENT 441111 WELFARE DIRECTOR

000094 REBECCA CLARK	2,009.65
000041 PAMELA WENTWORTH	2,414.10
DEPARTMENT 441111 TOTALS:	4,423.75

**DEPARTMENT 520120 REC BEACH
ATTENDANTS**

000102 KATE CRISMAN	1,501.50
000101 LINDSAY M EMERSON	666.94
000105 ROSERAIN M MAYBERRY	396.55
000076 KYLE PURINTON	553.71
000068 SARAH JASMINE PURINTON	1,921.00
000070 LAUREN SEATON	1,538.25
000107 SCOTT R SEVERANCE	172.53
000103 ELIZABETH A WOOD	386.26
000104 JEAN-MARIE WOOD	903.84
DEPARTMENT 520120 TOTALS:	8,040.58

EMPLOYEE

GROSS-PAY

DEPARTMENT 520121 RECREATION DIRECTOR

000067 THERESA A MITCHELL 4,000.00

DEPARTMENT 520121 TOTALS: 4,000.00

**DEPARTMENT 520122 RECREATION
COUNSELOR**

000109 EMILY GIOLITO 262.65

000108 MARYANN HANRAHAN 126.00

000077 ANNA E SAVAGE 286.69

000078 RACHEL STEVENS 518.54

DEPARTMENT 520122 TOTALS: 1,193.88

DEPARTMENT 550110 LIBRARIAN

000005 DONNA C BUNKER 22,093.23

DEPARTMENT 550110 TOTALS: 22,093.23

DEPARTMENT 550111 LIBRARY AIDE

000009 DANIELLE E FORTIN 2,338.10

000010 EUNICE A FRASER 6,607.89

000012 JUDY A GLOVER 5,897.44

000036 MARY CAROLYN SORENSEN 751.91

DEPARTMENT 550111 TOTALS: 15,595.34

DEPARTMENT 550112 LIBRARY JANITOR

000024 TERRI J MADISON 1,848.64

DEPARTMENT 550112 TOTALS: 1,848.64

GRAND TOTALS: 643,832.03



The
Annual Report
of
The School District



Northwood, New Hampshire
For the Year Ending June 30, 1998

Northwood School

Mission Statement

The mission statement of the Northwood School is to provide opportunities for all students to acquire knowledge and develop the skills and work habits enabling them to be contributing members of the community and to function successfully in society.

This mission is best accomplished when students, school personnel, parents, and community members maintain high expectations, create a positive school climate, foster respect and responsibility, provide a safe environment, and promote effective collaboration among school, home, and community.

Officers of the Northwood School District

1998-1999

SCHOOL BOARD

	Term <u>Expires</u>
Mr. Norman Dodge, Chair	2000
Mrs. Althea Behm	1999
Ms. Grace Mattem	2000
Mr. Robert E. Clark	2001
Mrs. Catherine McNally	2001

SUPERINTENDENT OF SCHOOLS

Harry C. Fensom, Jr., Ed. D.

SPECIAL EDUCATION DIRECTOR

Judith A. McGann, M.Ed.

PRINCIPAL

James Giuca, M.Ed.

TREASURER

Shirley Allen

CLERK

Jean W. Lane

MODERATOR

Robert A. Johnson

AUDITOR

Mason & Rich P.A.

Northwood School District Meeting March 7, 1998

The annual School District Meeting was called to order by Acting Moderator Robert Robertson at 9:15 a.m., which was held at Coe-Brown Academy. Approximately 450 people were present including: Interim Superintendent of Schools Richard Steudle, Principal James Guica, Assistant Principal Barbara Gendron, School Board Members: Norman Dodge, Catherine McNally, Robert Clark, Grace Mattern, and chairwoman Althea (Bunny) Behm. Moderator Robertson called for a moment of silence in memory of Helen B. Johnson, who passed away last July. She was one of our Supervisors of the Checklist and an outstanding citizen of Northwood. Also, Moderator Robertson recognized and thanked retiring Moderator Robert Johnson, for 60 years of service as Moderator.

ARTICLE 1. To see if the School District will vote to raise and appropriate the sum of \$4,663,232 for the construction, renovation, and original equipping of an addition to the existing Northwood School Building, and to authorize the issuance of not more than \$4,620,232 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the School Board to issue and negotiate such bonds or notes and to determine the rate of interest thereon; furthermore, to authorize the withdrawal of \$43,000 from the School Building Capital Reserve Fund created for this purpose; to accept and expend Kindergarten Building Aid from State of New Hampshire and such other State and Federal aid, as much as may be available for this purpose (2/3)ballot vote required). Robert Clark moved that we accept this Article as read. Seconded by Grace Mattern.

Bunny Behm made a motion to amend Article 1 as read: To see if the School District will vote to raise and appropriate the sum of \$4,663,232 for the construction, renovation and original equipping of an addition to the existing Northwood School Building, and to authorize the issuance of not more than \$4,329,337 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the School Board to issue and negotiate such bonds or notes and to determine the rate of interest thereon; furthermore, to authorize the withdrawal of (\$43,000.00) from the School Building Capital Reserve Fund created for this purpose; to accept and expend Kindergarten Building Aid from the State of New Hampshire and such other State and Federal Aid, as may be available for this purpose (2/3 ballot vote required). Seconded by Grace Mattern. Robert Clark showed slides of the problem areas and diagrams of the new addition, as well as the renovation plans, which includes new classrooms and adding another room for the Kindergarten. WE HAVE RUN OUT OF SPACE. After many questions and answers by the voters and Board, Mr. Robertson called for a vote on the amendment by showing of cards. YES 271 NO 7-PASSED. After more deliberating, Moderator Robertson asked for a vote of show of hands to end the discussion. YES 346, NO 18. A YES - No Ballot vote was needed for a Bond issue, which had to be a 2/3 majority vote. The Polls were opened for Ballot voting at 11:10a.m. and closed at 1:40p.m. (2 hours). The meeting reconvened at 1:00p.m., by taking up Article 3.

ARTICLE 3. To see if the Northwood School District will vote to approve the cost items included in the Collective Bargaining agreement reached between the Northwood School Board and the Northwood Educational Support Personnel Association NEA-NH, which calls for the following increases in salaries and benefits:

YEAR	ESTIMATED INCREASES
1997-1998	\$10,951.00
1998-1999	\$15,932.00

and further, to raise and appropriate the sum of Ten thousand nine hundred and fifty-one dollars(\$10,951.00) as a deficit appropriation for the 1997-1998 fiscal year, and to raise and appropriate the sum of fifteen thousand nine hundred thirty-two dollars (\$15,932.00) for the 1998-1999 fiscal year. Such sum representing the additional costs attributable to the increase in salaries and benefits over this if the appropriation at current staffing levels paid in the prior fiscal year.

Robert Clark moved that we accept this Article as read. Seconded by Kate McNally. Vote by show of hands YES 109 NO 73. PASSED.

ARTICLE 1 (cont.) TOTAL NUMBER OF REGISTERED VOTERS - 2329

Voters cast = 425. YES - 153 NO - 272 (6 votes were not accepted).

This ARTICLE was DEFEATED.

ARTICLE 2. To see if the School District will vote to raise and appropriate the sum of \$771,840 for the construction and original equipping of an existing Northwood School Building for Kindergarten, furthermore, to authorize the withdrawal of \$43,000 from the School Building Capital Reserve Fund created for this purpose, and with the balance to be raised by general taxation. Kate McNally moved that we accept this Article as read. Seconded by Norman Dodge. After much discussion, Moderator Robertson called for a vote to end the discussion. PASSED. A vote by show of hands was called for this Article as read. YES - 98 NO - 153. Article 2 DID NOT PASS. Norman Nary moved to reconsider the vote. This, too, DID NOT PASS.

ARTICLE 4. Shall the Northwood School District, if Article 3 is defeated, authorize the Governing Body to call one Special meeting, at it's option to address ARTICLE 3 cost item, only? Kate McNally moved that this Article be Tabled as read. Seconded by Robert Clark. A verbal vote was called for, Article was TABLED.

ARTICLE 5. To see if the Northwood School District will vote to approve the recommendations of the Fact Finder, dated January 15, 1998 relating to increases in Teachers' salaries, benefits and related costs in connection with negotiations between the Northwood School Board and the Northwood Teachers' Association NEA-NH, which calls for the following increases in salaries and benefits. Ken Robbins-Monteith moved the Article and Seconded by Bill DeVries. Not recommended by School Board. DID NOT PASS.

ARTICLE 6. To see if the Northwood School District will vote to approve the cost items included in the Collective Bargaining agreement reached between the Northwood School Board and the Northwood Teachers' Association NEA-NH, which calls for the following increases in salaries and benefits:

YEAR	ESTIMATED INCREASE
1997-1998	\$3,216
1998-1999	\$39,480
1999-2000	\$40,080

and further raise and appropriate the sum of three thousand two hundred sixteen dollars (\$3,216) as a deficit appropriation for the 1997-1998 fiscal year, and to raise and appropriate the sum of thirty nine thousand four hundred eight dollars (\$39,480) for the 1998-1999 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits OVER THISE OF THE APPROPRIATION AT CURRENT STAFFING LEVELS PAID IN THE PRIOR FISCAL YEAR. Bunny Behm moved to TABLE this Article. Seconded by Bill Tasker. PASSED TO POSTPONE by verbal vote.

ARTICLE 8. To see if the Northwood School District will vote to raise and appropriate a sum of money not to exceed five thousand dollars (\$5,000) from the undesignated Fund Balance as of June 30, 1998. Said sum of money will be deposited in the School District Capital Reserve Fund for the purpose of financing any and all capital improvements to school buildings as well as all or part of the cost of new construction for the School District in accord with the provisions of RSA Ch. 35. Grace Mattern moved that we accept this Article as read. Seconded by Norman Dodge. Douglas Sargent amended the Article to use this money for repair and painting of the 28 year old modular classrooms. Seconded by Jeffery Ross. After a lengthy discussion, a verbal vote was called for the amendment. It DID NOT PASS. A vote by show of hands on the main motion was PASSED. YES - 135 NO - 67.

ARTICLE 10. To see what sum of money the School District will vote to raise and appropriate for the support of schools, for the payment of salaries, for the school district officials and agents and for the payment of statutory obligations of the School District. Dan McNally, Chairman of the Budget Committee, moved to raise and appropriate \$5,140,607.24 for the support of this Article. Seconded by Ginger Dole. Jim Ryan moved to amend this figure to the amount raised last year, 1997-1998, \$4,880,405. For the support of schools, etc. Seconded by Jeffery Ross. That's a difference of \$260,202.24. After debating this amendment, Moderator Robertson called for a vote to discontinue discussion. A verbal vote on the amendment to cut the original amount was DEFEATED. A show of hands vote on the Main motion to raise \$5,140,607.24 was taken. YES - 177 NO - 17 PASSED.

ARTICLE 11. To hear reports of agents, auditors, committees, or officers chosen and pass any vote relating thereto. PASSED verbally. NO REPORTS.

ARTICLE 12. To choose agents and committees in relation to any subject embraced in this warrant. Bunny Behm moved to TABLE this Article. Seconded by Robert Clark. PASSED to Table Article.

ARTICLE 13. To transact any other business which may come before this meeting. Tom Johnson thanked the Moderator and the School District for a moment of silence called in memory of his mother, Helen B. Johnson. Mike George moved that we adjourn the meeting. Seconded by ALL. Adjourned at 3:50p.m.

Respectfully Submitted,

Jean W. Lane
School District Clerk

**NORTHWOOD, NEW HAMPSHIRE
SCHOOL DISTRICT BALLOT**

Tuesday, March 10, 1998

I hereby certify that this ballot contains the names of all the candidates.

Jean W. Lane, School District Clerk

**SCHOOL BOARD MEMBER for three years
VOTE for TWO**

David J. Bujno	275 votes
Robert E. Clark	326 votes - Elected
Catherine McNally	345 votes - Elected
John A. Tower	269 votes

Robert Clark and Catherine McNally were sworn into office, by Jean W. Lane, School District Clerk, on Saturday March 16, 1998.

BALLOT QUESTION

SHALL WE ADOPT THE PROVISIONS OF RSA 40:13 TO ALLOW OFFICIAL BALLOT VOTING ON ALL ISSUES BEFORE THE ANNUAL SCHOOL DISTRICT MEETING? (BY PETITION)

YES - 353 NO - 266 (This needed 3/5 or 60% to be adopted, or in this case 271 votes.) IT WAS DEFEATED.

Respectfully Submitted,

Jean W. Lane
School District Clerk

The State of New Hampshire

*To the Inhabitants of the School District of the Town of Northwood
qualified to vote in district affairs:*

You are hereby notified to meet at the Town Hall in said district on the 9th day of March, 1999, at 8:00 o'clock in the forenoon, to act upon the following subjects:

1. To choose a Member of the School Board for the ensuing three years.

Given under our hands at said Northwood this 4th day of February 1999.

Grace S. Mattem
Robert E. Clark
Norman Dodge
Althea Behm
Catherine F. McNally

School Board

A true copy of Warrant--Attest:

Grace S. Mattem
Robert E. Clark
Norman Dodge
Althea Behm
Catherine F. McNally

School Board

The State of New Hampshire

*To the Inhabitants of the School District of the Town of Northwood
qualified to vote in district affairs:*

**You are hereby notified to meet at Northwood School in said
district on the 6th day of March, 1999, at 9:00 o'clock in the
forenoon, to act upon the following subjects:**

1. To see if the school district will vote to raise and appropriate the sum of two hundred thirty nine thousand, nine hundred seventy five dollars (\$239,975.00) for the construction and renovation of an addition to the existing Northwood School building for Kindergarten, and furthermore, to authorize the withdrawal of \$54,000.00 from the School Building Capital Reserve Fund created for this purpose; to apply for, accept and expend Kindergarten Building Aid from the State of New Hampshire and such other state and federal aid, as may be available for this purpose and with the balance to be raised by general taxation.

This appropriation is recommended by the School Board

This appropriation is recommended by the Budget Committee

2. To see if the school district will vote to raise and appropriate the sum of twenty two thousand, five hundred dollars (\$22,500.00) for renovations to install a lift in the existing Northwood School building to bring the building into compliance with the Americans with Disabilities Act of 1990 (ADA), to apply for, accept and expend building aid from the State of New Hampshire, and such other state and federal aid as may be available for this purpose and with the balance to be raised by general taxation.

This appropriation is recommended by the School Board

This appropriation is recommended by the Budget Committee

3. To see if the school district will raise and appropriate, as a supplemental appropriation for the 1998-1999 fiscal year, the sum of eleven thousand, four hundred fifty three dollars and ninety cents (\$11,453.90) for the upgrading of the science lab, this appropriation to be funded from excess Foundation Aid.

This appropriation is recommended by the School Board

This appropriation is recommended by the Budget Committee

4. To see if the School District will raise and appropriate the sum of six thousand, one hundred eight dollars (\$6,108.00) for the purpose of replacing the existing telephone system at the Northwood School.

This appropriation is recommended by the School Board

This appropriation is recommended by the Budget Committee

5. To see if the School District will raise and appropriate the sum of three thousand, one hundred eleven dollars (\$3,111.00) for the purpose of installing additional security equipment at the Northwood School.

This appropriation is recommended by the School Board

This appropriation is recommended by the Budget Committee

6. To see if the district will vote to raise and appropriate as a deficit appropriation, for the 1998-1999 school fiscal year, the sum of twenty seven thousand, four hundred forty five dollars (\$27,445.00), to retrofit the two underground oil tanks at the Northwood School to bring them into compliance with RSA 146-C.

This appropriation is recommended by the School Board

This appropriation is recommended by the Budget Committee

7. To see if the Northwood School District will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Northwood School Board and the Northwood Teachers' Association NEA-NH which calls for the following increases in salaries and benefits:

<u>Year</u>	<u>Estimated Increase</u>
1997-1998	\$0
1998-1999	\$42,830.34
1999-2000	\$83,483.19

and further to raise and appropriate the sum of forty two thousand, eight hundred thirty dollars, thirty four cents (\$42,830.34) as a deficit appropriation for the 1998-1999 fiscal year, and to raise and appropriate the sum of eighty three thousand, four hundred eighty three dollars, nineteen cents (\$83,483.19) for the 1999-2000 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year.

This appropriation is recommended by the School Board

This appropriation is recommended by the Budget Committee

8. Shall the Northwood School District, if Article #7 is defeated, authorize the governing body to call one special meeting, at its option, to address Article #7 cost items only?

This article is recommended by the School Board

9. To see if the School District will vote to create a Cooperative School District Planning Committee in accordance with RSA 195:18. Such committee shall consist of three qualified voters of whom at least one shall be a member of the school board, the membership to be elected at the meeting at which the committee is created, unless the district determines that they shall be appointed by the moderator.

This article is recommended by the School Board

10. To see if the School District will vote to raise and appropriate up to ten thousand dollars (\$10,000) to be placed in the School District Capital Reserve Fund for the purpose of financing any and all capital improvements to school buildings as well as all or part of the cost of new construction for the School District in accord with the provisions of RSA Ch. 35, with such amount to be funded from the year end undesignated fund balance (surplus) available on July 1, 1999.

This appropriation is recommended by the School Board

This appropriation is recommended by the Budget Committee

11. To see if the School District will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of meeting the expenses of educating educationally handicapped children, and to raise and appropriate a sum of money up to fifty thousand dollars (\$50,000) from the year end undesignated fund balance (surplus) as of July 1, 1999. Said sum of money will be deposited in this School District Capital Reserve Fund.

This appropriation is recommended by the School Board

This appropriation is recommended by the Budget Committee

12. To see what sum of money the School District will vote to raise and appropriate for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment of statutory obligations of the School District.

This appropriation is recommended by the School Board

This appropriation is recommended by the Budget Committee

13. To hear the reports of agents, auditors, committees, or officers chosen and pass any vote relating thereto.

14. To choose agents and committees in relation to any subject embraced in this warrant.

15. To transact any other business which may legally come before this meeting.

Given under our hands at said Northwood this 4th day of February 1999.

Grace S. Mattern

Robert E. Clark

Norman Dodge

Althea Behm

Catherine F. McNally

School Board

A true copy of Warrant--Attest:

Grace S. Mattern

Robert E. Clark

Norman Dodge

Althea Behm

Catherine F. McNally

School Board

School Administrative Unit #44

NORTHWOOD SCHOOL DISTRICT

Proposed FY 2000 School District Budget

As Passed at PUBLIC HEARING 1/30/99

					97-98	97-98	98-99	99-2000	99-2000	Budget Comm
					Approved Budget	Expended	Approved Budget	Sch Brd. Proposed	Budget Comm.	Not Recomm.
1100										
1100										
1100	100									
1100	110									
1100	114	2	Teacher Salaries:		\$825,801.00	\$832,621.43	\$846,287.00	\$848,113.00	\$848,113.00	
1100	120		Teacher Aide Compensation:		\$11,250.00	\$16,967.77	\$16,497.00	\$16,614.00	\$16,614.00	
1100	123		Substitute Teacher Salaries:		\$12,000.00	\$14,333.66	\$13,335.00	\$18,150.00	\$18,150.00	
1100	124		Tutor Salaries:		\$1,200.00	\$90.00	\$1,200.00	\$1,200.00	\$1,200.00	
1100	200		Substitute Aide Compensation:		\$900.00	\$180.00	\$900.00	\$900.00	\$900.00	
1100	211	1	BENEFITS:							
1100	211	1	Health Insurance (Certified Staff):		\$108,317.02	\$110,479.89	\$113,072.00	\$131,075.00	\$131,075.00	
1100	211	2	Health Insurance (Non-Certified Staff):		\$8,349.95	\$4,588.47	\$10,333.66	\$5,575.00	\$5,575.00	
1100	212	1	Dental Insurance (Certified Staff):		\$14,787.00	\$13,333.32	\$14,337.00	\$14,145.00	\$14,145.00	
1100	212	2	Dental Insurance (Non-Certified Staff):		\$1,054.00	\$135.39	\$1,396.00	\$2,065.68	\$2,065.68	
1100	213	1	Life Insurance (Certified Staff):		\$3,917.00	\$3,637.35	\$3,859.00	\$3,919.00	\$3,919.00	
1100	213	2	Life Insurance (Non-Certified Staff):		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1100	214	1	Buy out Option (Certified Staff)				\$3,750.00	\$3,750.00	\$3,750.00	
1100	222	1	Retirement (Certified Staff):		\$23,140.00	\$24,869.73	\$25,331.96	\$25,300.33	\$25,300.33	
1100	222	2	Retirement (Non-Certified Staff):		\$0.00	\$109.06	\$0.00	\$0.00	\$0.00	
1100	230	1	F.I.C.A. (Certified Staff):		\$64,183.58	\$64,315.34	\$66,139.76	\$66,360.92	\$66,360.92	
1100	230	2	F.I.C.A. (Non-Certified Staff):		\$929.48	\$1,317.38	\$1,330.87	\$1,339.82	\$1,339.82	
1100	310	1	Contracted Services: Copiers Teachers Room		\$11,330.00	\$7,081.26	\$11,330.00	\$11,330.00	\$11,330.00	
1100	310	2	Contracted Service: Internet					\$1,200.00	\$1,200.00	
1100	440	1	Repairs and Maintenance:		\$2,000.00	\$4,221.79	\$4,000.00	\$2,000.00	\$2,000.00	
1100	440	2	Computer Maintenance					\$2,500.00	\$2,500.00	
1100	500		TUITION:							
1100	561		Tuition-Other Public Schools:		\$0.00	\$0.00	\$0.00	\$6,292.00	\$6,292.00	
1100	563		Tuition-Coe Brown:		\$1,489,725.00	\$1,469,217.86	\$1,668,238.00	\$1,791,547.00	\$1,791,547.00	
1100	610		SCHOOL SUPPLIES:							
1100	610	2	Art Supplies:		\$3,100.00	\$3,097.02	\$3,100.00	\$3,100.00	\$3,100.00	
1100	610	5	Lang Arts-Reading Supplies:		\$5,263.00	\$5,298.43	\$5,667.00	\$5,667.00	\$5,667.00	
1100	610	8	Health-P.E. Supplies:		\$1,750.00	\$1,749.74	\$1,100.00	\$1,045.00	\$1,045.00	
1100	610	11	Math Supplies:		\$3,993.00	\$3,767.61	\$4,180.00	\$4,200.00	\$4,200.00	

				97-98	97-98	98-99	99-2000	99-2000	Budget Comm
				Approved Budget	Expended	Approved Budget	Sch Brd. Proposed	Budget Comm.	Not Recomm.
1100	610	12	Music Supplies:	\$1,931.00	\$2,045.42	\$1,975.00	\$1,900.00	\$1,900.00	
1100	610	13	Science Supplies:	\$2,163.00	\$2,679.80	\$3,630.00	\$3,630.00	\$3,630.00	
1100	610	15	Social Studies Supplies:	\$1,751.00	\$1,690.51	\$1,790.00	\$1,790.00	\$1,790.00	
1100	610	18	General Supplies:	\$29,242.00	\$26,797.87	\$26,760.00	\$28,000.00	\$28,000.00	
1100	610	19	Computer Software:	\$2,657.00	\$1,694.57	\$2,500.00	\$4,150.00	\$4,150.00	
1100	610	20	Enrichment Supplies:	\$2,000.00	\$2,095.85	\$2,000.00	\$1,700.00	\$1,700.00	
1100	610	23	Remedial Reading Supplies:	\$1,000.00	\$850.27	\$1,958.00	\$1,958.00	\$1,958.00	
1100	610	24	Testing Supplies:	\$0.00	\$0.00	\$0.00	\$360.00	\$360.00	
1100	630		CLASSROOM TEXTS:						
1100	630	1	Classroom Textbooks:	\$15,750.00	\$15,804.07	\$17,475.00	\$5,400.00	\$5,400.00	
1100	630	2	Classroom Workbooks:	\$4,700.00	\$5,789.05	\$5,500.00	\$5,800.00	\$5,800.00	
1100	630	3	Classroom Supplemental Textbooks:	\$1,185.00	\$1,038.16	\$1,000.00	\$1,000.00	\$1,000.00	
1100	630	4	Classroom Reference Books:	\$871.00	\$917.25	\$670.00	\$1,000.00	\$1,000.00	
1100	640		Classroom Periodicals	\$1,800.00	\$2,461.67	\$1,800.00	\$2,460.00	\$2,460.00	
1100	700		Equipment and Furniture:						
1100	741	1	New Equipment:	\$3,100.00	\$3,271.63	\$1,045.00	\$1,260.00	\$1,260.00	
1100	741	2	New Equipment-Technology:	\$0.00	\$97.46	\$0.00	\$0.00	\$0.00	
1100	742		Replacement of Equipment:	\$1,525.00	\$1,711.01	2,115.00	\$1,230.00	\$1,230.00	
1100	751		New Furniture:	\$6,313.00	\$6,186.19	2,650.00	\$1,870.00	\$1,870.00	
1100	752		Replacement of Furniture:	\$2,731.00	\$2,731.00	2,800.00	\$2,640.00	\$2,640.00	
1100	810		Dues and Fees:	\$200.00	\$80.00	240.00	\$240.00	\$240.00	
1100			TOTAL REGULAR EDUCATION PROGRAMS:	\$2,671,909.03	\$2,659,354.28	\$2,891,292.25	\$3,033,776.75	\$3,033,776.75	
1200			SPECIAL INSTRUCTIONAL PROGRAMS:						
1200	100		COMPENSATION:						
1200	110	1	Special Education Teacher Salaries:	\$132,363.00	\$126,034.16	\$125,586.00	\$119,134.00	\$119,134.00	
1200	110	2	Special Education Building Coordinator:	\$4,509.00	\$4,509.00	\$10,000.00	\$20,000.00	\$20,000.00	
1200	114	1	Spe Ed Resource Rm Aide Compensation:	\$40,410.00	\$51,202.66	\$47,686.00	\$40,955.00	\$40,955.00	
1200	114	2	Spe Ed Child Specific Aide Compensation:	\$55,080.90	\$51,108.62	\$46,070.60	\$60,910.00	\$60,910.00	
1200	114	3	Spe Ed Child Specific Aide Compensation: **	\$16,673.00	\$16,572.45	\$15,912.00	\$15,444.00	\$15,444.00	
1200			** (Paid For By Other School Districts)						
1200	114	4	Special Education Secretary			\$7,140.00	\$13,387.50	\$13,387.50	
1200	120		Substitute Spe Ed Teacher Salaries:	\$3,000.00	\$1,763.16	\$3,000.00	\$3,000.00	\$3,000.00	

				97-98	97-98	98-99	99-2000	99-2000	Budget Comm
				Approved Budget	Expended	Approved Budget	Sch Brd. Proposed	Budget Comm.	Not Recomm.
1200	123		Special Education Tutor Salaries:	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	
1200	124		Substitute Spec Ed Teacher Aide Compensation:	\$4,000.00	\$2,702.42	\$4,000.00	\$4,000.00	\$4,000.00	
1200	200		BENEFITS:						
1200	211	1	Health Insurance (Certified Staff):	\$12,892.46	\$14,134.37	\$17,392.00	\$22,987.00	\$22,987.00	
1200	211	2	Health Insurance (Non-Certified Staff):	\$22,971.00	\$25,236.83	\$42,679.35	\$20,634.72	\$20,634.72	
1200	212	1	Dental Insurance (Certified Staff):	\$1,872.00	\$2,209.00	\$2,221.00	\$1,477.00	\$1,477.00	
1200	212	2	Dental Insurance (Non-Certified Staff):	\$3,074.00	\$3,720.21	\$4,537.00	\$2,536.80	\$2,536.80	
1200	213	1	Life Insurance (Certified Staff):	\$655.00	\$554.42	\$593.00	\$569.00	\$569.00	
1200	213	2	Life Insurance (Non-Certified Staff):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1200	214	2	Buyout(Non-Certified)				\$10,000.00	\$10,000.00	
1200	222	1	Retirement (Certified Staff):	\$3,942.00	\$3,494.20	\$3,767.57	\$4,132.28	\$4,132.28	
1200	222	2	Retirement (Non-Certified Staff):	\$0.00	\$373.18	\$371.10	\$959.72	\$959.72	
1200	230	1	F.L.C.A. (Certified Staff):	\$10,700.21	\$10,076.69	\$10,907.83	\$11,102.75	\$11,102.75	
1200	230	2	F.L.C.A. (Non-Certified Staff):	\$8,886.54	\$9,297.89	\$9,241.86	\$11,069.28	\$11,069.28	
1200	310		Contracted Services:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1200	440		Repairs and Maintenance:	\$125.00	\$0.00	\$125.00	\$125.00	\$125.00	
1200	500		SPECIAL EDUCATION TUITION:						
1200	561		Spe Ed Tuition-Other Public Schools:	\$32,450.00	\$49,126.20	\$35,054.00	\$74,574.00	\$74,574.00	
1200	563		Spe Ed Tuition-Coe Brown:	\$212,386.00	\$248,540.86	\$245,266.00	\$217,905.00	\$217,905.00	
1200	565		Spe Ed Tuition-Non-Public Schools:	\$171,368.00	\$132,968.61	\$132,974.00	\$307,145.00	\$307,145.00	
1200	569		Spe Ed Vocational Assessment:	\$0.00		\$0.00	\$0.00	\$0.00	
1200	580		Travel Expenses:		\$0.00	\$0.00	\$0.00	\$0.00	
1200	610		SPE ED SCHOOL SUPPLIES:						
1200	610	2	Art Supplies:	\$0.00	\$0.00	\$165.00	\$165.00	\$165.00	
1200	610	5	Lang Arts-Reading Supplies:	\$2,000.00	\$1,238.25	\$1,200.00	\$1,300.00	\$1,300.00	
1200	610	8	Health-P.E. Supplies:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1200	610		SPE ED SCHOOL SUPPLIES Cont:						
1200	610	11	Math Supplies:	\$500.00	\$426.28	\$325.00	\$500.00	\$500.00	
1200	610	12	Music Supplies:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1200	610	13	Science Supplies:	\$150.00	\$191.63	\$150.00	\$200.00	\$200.00	
1200	610	15	Social Studies Supplies:	\$150.00	\$0.00	\$150.00	\$150.00	\$150.00	
1200	610	18	General Supplies:	\$1,000.00	\$1,172.58	\$340.00	\$500.00	\$500.00	

				97-98	97-98	98-99	99-2000	99-2000	Budget Comm
				Approved Budget	Expended	Approved Budget	Sch Brd. Proposed	Budget Comm.	Not Recomm.
1200	610	19	Counseling Supplies:	\$0.00		\$0.00	\$0.00	\$0.00	
1200	610	20	Enrichment Supplies:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1200	610	23	Remedial Reading Supplies:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1200	610	24	Testing Supplies:	\$2,000.00	\$892.19	\$1,700.00	\$1,500.00	\$1,500.00	
1200	630		SPE ED CLASSROOM TEXTS:						
1200	630	1	Spe Ed Classroom Textbooks:	\$250.00	\$23.30	\$250.00	\$250.00	\$250.00	
1200	630	2	Spe Ed Classroom Workbooks:	\$600.00	\$0.00	\$300.00	\$150.00	\$150.00	
1200	630	3	Spe Ed Classroom Supplemental Textbooks:	\$500.00	\$151.98	\$300.00	\$150.00	\$150.00	
1200	630	4	Spe Ed Classroom Reference Books:	\$200.00	\$0.00	\$100.00	\$100.00	\$100.00	
1200	640		Classroom Periodicals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1200	700		Equipment and Furniture:						
1200	741		New Equipment:	\$500.00	\$0.00	\$800.00	\$500.00	\$500.00	
1200	742	1	Replacement of Equipment:	\$490.00	\$0.00	\$275.00	\$275.00	\$275.00	
1200	751		New Furniture:	\$900.00	\$87.00	\$0.00	\$0.00	\$0.00	
1200	752		Replacement of Furniture:	\$968.00	\$812.00	\$1,125.00	\$725.00	\$725.00	
1200	810		Dues and Fees:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1200			TOTAL SPECIAL EDUCATION PROGRAMS:	\$747,566.11	\$758,620.14	\$771,704.31	\$971,513.05	\$971,513.05	
1300			VOCATIONAL PROGRAMS:						
1300	561		Vocational Tuition-Other Public Schools:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1300	610		Vocational Assessment:	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
1300	810		Dues and Fees:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			TOTAL VOCATIONAL PROGRAMS:	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
1400			CO-CURRICULAR ACTIVITIES:						
1400	100		SALARIES:						
1400	110		Athletic Stipends-Salaries:	\$5,959.00	\$5,938.00	\$5,959.00	\$6,359.00	\$6,359.00	
1400	111		Athletic Director:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1400	114		Extra Curricular-Salaries:	\$888.00	\$888.00	\$888.00	\$888.00	\$888.00	
1400	200		BENEFITS:						
1400	230	2	F.I.C.A.:	\$523.80	\$560.95	\$523.00	\$554.40	\$554.40	
			Other Co-Curricular Accounts:						

			97-98	97-98	98-99	99-2000	99-2000	Budget Comm.	Budget Comm.
			Approved Budget	Expended	Approved Budget	Sch Brd. Proposed	Budget Comm.	Not Recomm.	
1400	310	1	Contracted Services-Special Events:	\$2,500.00	\$715.00	\$2,500.00	\$2,500.00	\$2,500.00	
1400	310	2	School Improvement Program:	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
1400	310	3	Artist In Residence:	\$3,000.00	\$838.09	\$3,000.00	\$2,500.00	\$2,500.00	
1400	390		Officials-Umpires-Referees:	\$2,000.00	\$1,549.00	\$2,860.00	\$2,920.00	\$2,920.00	
1400	580		Travel Expenses:	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	
1400	610		Athletic Supplies:	\$2,000.00	\$2,000.00	\$1,900.00	\$1,900.00	\$1,900.00	
1400	741		New Equipment:	\$1,000.00	\$1,000.00	\$635.00	\$0.00	\$0.00	
1400	742		Replacement of Equipment:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Co-Curricular Accounts:						
			Continued						
1400	810		Dues and Fees:	\$150.00	\$100.00	\$200.00	\$200.00	\$200.00	
			TOTAL CO-CURRICULAR ACCOUNT:	\$19,020.80	\$13,589.04	\$18,465.00	\$17,871.40	\$17,871.40	
1420			SUMMER SCHOOL						
1420	116		Summer Salaries:	\$2,000.00	\$2,600.00	\$2,600.00	\$2,600.00	\$2,600.00	
1420	222		Retirement:		\$74.88	\$76.18	\$77.22	\$77.22	
1420	230		F.I.C.A.:	\$153.00	\$198.90	\$198.90	\$198.90	\$198.90	
1420	610		Supplies:	\$500.00	\$89.12	\$100.00	\$100.00	\$100.00	
			TOTAL SUMMER	\$2,653.00	\$2,962.90	\$2,975.08	\$2,976.12	\$2,976.12	
2110			ATTENDANCE:						
2110	310	1	Contracted Service-Census:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2110	310	2	Contracted Service-Triant Officer:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			TOTAL ATTENDANCE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2120			GUIDANCE SERVICES:						
2120	110		Guidance Salaries:	\$41,935.00	\$41,935.00	\$41,935.00	\$27,873.00	\$27,873.00	
2120	211		Health Insurance:	\$2,973.60	\$2,976.32	\$3,211.27	\$3,485.00	\$3,485.00	
2120	212		Dental Insurance:	\$342.00	\$303.93	\$349.20	\$414.00	\$414.00	
2120	213		Life Insurance:	\$201.00	\$191.52	\$191.22	\$150.00	\$150.00	
2120	222		Retirement:	\$1,208.00	\$1,289.11	\$1,228.70	\$827.83	\$827.83	
2120	230		F.I.C.A.:	\$3,208.03	\$3,196.10	\$3,208.03	\$2,132.28	\$2,132.28	
2120	310		Contracted Services-Standardized Testing:	\$2,000.00	\$1,511.28	\$1,500.00	\$1,500.00	\$1,500.00	

				97-98	97-98	98-99	99-2000	99-2000	Budget Comm
				Approved Budget	Expended	Approved Budget	Sch Brd. Proposed	Budget Comm.	Not Recomm.
2120	550	Printing:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2120	580	Travel Expenses:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2120	610	Guidance Supplies:		\$200.00	\$176.55	\$200.00	\$200.00	\$200.00	
2120	630	Guidance Books:		\$0.00	\$0.00	\$0.00	\$150.00	\$150.00	
2120	640	Guidance Periodicals:		\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	
2120	741	New Equipment					\$150.00	\$150.00	
2120	742	Replace Equipment					\$150.00	\$150.00	
2120	810	Guidance Dues and Fees:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		TOTAL GUIDANCE SERVICES:		\$52,067.63	\$51,579.81	\$51,823.42	\$37,082.11	\$37,082.11	
2130		HEALTH SERVICES:							
2130	100	COMPENSATION:							
2130	110	Nurse's Salary:		\$24,938.00	\$24,938.00	\$24,938.00	\$24,938.00	\$24,938.00	
2130	120	Substitute Nurse's Compensation:		\$338.00	\$281.25	\$600.00	\$600.00	\$600.00	
2130	200	BENEFITS:							
2130	211	Health Insurance:		\$1,985.30	\$2,027.64	\$2,364.06	\$0.00	\$0.00	
2130	212	Dental Insurance:		\$342.00	\$509.61	\$349.00	\$414.00	\$414.00	
2130	213	Life Insurance:		\$119.00	\$114.00	\$113.72	\$120.00	\$120.00	
2130		Buyout					\$750.00	\$750.00	
2130	222	Retirement:		\$718.00	\$761.05	\$700.25	\$740.66	\$740.66	
2130	230	F.I.C.A.:		\$1,933.61	\$1,929.27	\$1,953.66	\$1,953.66	\$1,953.66	
2130		OTHER EXPENSES:							
2130	310	Contracted Services-Student Physicals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2130	310	Contracted Services-Staff Physicals:		\$0.00	\$132.50	\$0.00	\$150.00	\$150.00	
2130		HEALTH SERVICES-Cont:							
2130	310	Contracted Services-Reconditioning:		\$100.00	\$0.00	\$200.00	\$100.00	\$100.00	
2130	320	Nurse's Malpractice Insurance:			\$0.00	\$190.00	\$90.00	\$90.00	
2130	580	Travel Expenses-Nurse:		\$100.00	\$90.50	\$100.00	\$100.00	\$100.00	
2130	610	Health Supplies-Nurse:		\$1,000.00	\$890.17	\$1,130.00	\$1,130.00	\$1,130.00	
2130	610	Special Health Supplies:		\$600.00	\$253.75	\$0.00	\$100.00	\$100.00	
2130	630	Health Textbooks-Nurse:		\$125.00	\$69.54	\$75.00	\$75.00	\$75.00	
2130	640	Health Periodicals-Nurse:		\$100.00	\$96.00	\$100.00	\$100.00	\$100.00	
2130	700	Equipment and Furniture:							

				97-98	97-98	98-99	99-2000	99-2000	Budget Comm
				Approved Budget	Expended	Approved Budget	Sch Brd. Proposed	Budget Comm.	Not Recomm.
2130	741		New Equipment:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2130	742		Replacement of Equipment:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2130	751		New Furniture:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2130	752		Replacement of Furniture:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2130	810		Dues and Fees:	\$0.00	\$86.00	\$0.00	\$0.00	\$0.00	
			TOTAL HEALTH SERVICES:	\$32,398.91	\$32,179.28	\$32,813.69	\$31,361.32	\$31,361.32	
2140			SPECIAL CONTRACTED SERVICES:						
2140	310	1.1	Strafford Learning Center Membership:	\$3,598.00	\$3,635.50	\$3,729.00	\$3,811.50	\$3,811.50	
2140	310	1.1	Cost Of Medicaid Program:	\$5,200.00	\$3,781.77	\$5,133.00	\$5,133.00	\$5,133.00	
2140	310	2	Contracted Occupational Therapy:	\$27,162.00	\$43,304.41	\$36,305.00	\$33,668.25	\$33,668.25	
2140	310	3	Contracted Physical Therapy:		\$0.00	\$8,466.30	\$12,445.44	\$12,445.44	
2140	310	4	Pre-School Diagnostic Unit:	\$8,721.00	\$3,736.42	\$3,500.00	\$5,500.00	\$5,500.00	
			TOTAL SPECIAL CONTRACTED SERVICES:	\$44,681.00	\$54,458.10	\$57,133.30	\$60,558.19	\$60,558.19	
2150			SPEECH CONTRACTED SERVICES:						
2150	110	1	Speech Salary:	\$38,073.00	\$38,000.00	\$39,140.00	\$40,314.20	\$40,314.20	
2150	125	2	Speech-Language Assistant:	\$14,752.00	\$15,431.61	\$15,278.50	\$15,795.00	\$15,795.00	
			BENEFITS:						
2150	211	1	Health Insurance Certified Staff:	\$2,940.00	\$1,116.90	\$1,000.00	\$1,000.00	\$1,000.00	
2150	211	2	Health Insurance Non-Certified Staff:	\$3,130.08	\$3,130.08	\$3,617.62	\$3,485.00	\$3,485.00	
2150	212	1	Dental Insurance Certified Staff:	\$342.00	\$0.00	\$254.28	\$414.00	\$414.00	
2150	212	2	Dental Insurance Non-Certified Staff:	\$342.00	\$341.27	\$349.00	\$414.00	\$414.00	
2150	213	1	Life Insurance Certified Staff:	\$0.00	\$62.10	\$0.00	\$0.00	\$0.00	
2150	213	2	Life Insurance Non-Certified Staff:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2150	222	1	Retirement Certified Staff:	\$1,097.00	\$1,159.84	\$1,146.80	\$1,197.33	\$1,197.33	
2150	222	2	Retirement Non-Certified Staff:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2150	230	1	F.I.C.A. (Certified Staff):	\$2,912.58	\$2,907.08	\$2,994.21	\$3,084.04	\$3,084.04	
2150	230	2	F.I.C.A. (Non-Certified Staff):	\$1,128.53	\$1,180.53	\$1,168.81	\$1,208.32	\$1,208.32	
2150	310		Contracted Service-Speech Therapist:	\$0.00	\$0.00		\$0.00	\$0.00	
2150	610		Speech Supplies:	\$800.00	\$797.86	\$800.00	\$1,000.00	\$1,000.00	
			TOTAL SPEECH PROGRAM:	\$65,517.19	\$64,127.27	\$65,749.22	\$67,911.89	\$67,911.89	
2210			IMPROVEMENT OF INSTRUCTION:						

			97-98	97-98	98-99	99-2000	99-2000	Budget Comm
			Approved Budget	Expended	Approved Budget	Sch Bid. Proposed	Budget Comm.	Not Recomm.
2210	110	Curriculum Development-Summer Salaries:	\$3,000.00	\$183.60	\$3,000.00	\$3,000.00	\$3,000.00	
2210	114	Staff Development Coordinator:	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	
2210	230	F.I.C.A.:	\$252.45	\$37.01	\$252.45	\$252.45	\$252.45	
2210	270	Course Tuition Reimbursement:	\$14,000.00	\$21,069.00	\$15,000.00	\$15,000.00	\$15,000.00	
2210	320	1 Staff Development Regional Workshop:	\$738.00	\$738.00	\$738.00	\$0.00	\$0.00	
2210	320	2 Staff Development	\$3,400.00	\$798.00	\$3,400.00	\$3,600.00	\$3,600.00	
2210	320	3 In-Service Training:	\$1,500.00	\$145.00	\$1,500.00	\$1,500.00	\$1,500.00	
2210	550	Printing Service:	\$2,000.00	\$453.83	\$2,300.00	\$2,300.00	\$2,300.00	
2210	580	Travel Expenses:	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00	
2210	610	Supplies:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		TOTAL IMPROVEMENT OF INSTRUCTION:	\$25,240.45	\$23,724.44	\$26,540.45	\$26,002.45	\$26,002.45	
2220		LIBRARY AND EDUCATIONAL MEDIA:						
2220	100	COMPENSATION:						
2220	110	Media Generalist:	\$20,208.00	\$20,208.00	\$20,208.00	\$20,208.00	\$20,208.00	
2220	122	Media Generalist Substitute-Compensation:	\$338.00	\$202.50	\$375.00	\$375.00	\$375.00	
2220	200	BENEFITS:						
2220	211	Health Insurance:	\$5,329.00	\$5,329.00	\$5,685.48	\$5,612.26	\$5,612.26	
2220	212	Dental Insurance:	\$0.00	\$0.00	\$349.00	\$414.00	\$414.00	
2220	213	Life Insurance:	\$92.00	\$87.40	\$92.15	\$97.00	\$97.00	
2220	222	Retirement:	\$582.00	\$616.66	\$592.09	\$600.18	\$600.18	
2220	230	F.I.C.A.:	\$1,571.77	\$1,561.40	\$1,574.60	\$1,545.91	\$1,545.91	
	300	OTHER EXPENSES:						
2220		Contracted Services: Educational TV	\$0.00	\$0.00	\$400.00			
2220	610	Library General Supplies:	\$825.00	\$788.23	\$750.00	\$750.00	\$750.00	
2220	610	Library A.V. Supplies:	\$2,060.00	\$1,961.56	\$750.00	\$1,000.00	\$1,000.00	
2220	610	Computer Software Supplies:	\$2,500.00	\$1,150.86	\$1,500.00	\$1,500.00	\$1,500.00	
2220	630	Library Books:	\$5,500.00	\$6,095.77	\$5,100.00	\$5,500.00	\$5,500.00	
2220	640	Library Periodicals:	\$550.00	\$569.54	\$575.00	\$550.00	\$550.00	
2220	700	Equipment and Furniture:						
2220	741	New Equipment:	\$460.00	\$1,466.47	\$288.00	\$950.00	\$950.00	
2220	742	Replacement of Equipment:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2220	751	New Furniture:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2220	752	Replacement of Furniture:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

				97-98	97-98	98-99	99-2000	99-2000	Budget Comm.
				Approved Budget	Expended	Approved Budget	Sch Brd. Proposed	Budget Comm.	Budget Comm.
2220				\$40,015.77	\$40,037.39	\$38,239.32	\$39,102.35	\$39,102.35	
2310									
2310	110	1	SCHOOL BOARD SERVICES:						
			SCHOOL BOARD SERVICES:						
2310	110	1	School Board-Salaries:	\$2,550.00	\$2,550.00	\$4,000.00	\$4,000.00	\$4,000.00	
2310	110	2	School District Moderator-Salary:	\$50.00	\$25.00	\$50.00	\$50.00	\$50.00	
2310	110	3	School District Treasurer-Salary:	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	
2310	110	4	School District Clerk-Salary:	\$50.00	\$25.00	\$50.00	\$50.00	\$50.00	
2310	110	5	School District Secretary-Salary:	\$1,000.00	\$1,000.00	\$1,000.00	\$1,200.00	\$1,200.00	
2310	230		F.I.C.A.:	\$394.00	\$390.76	\$504.90	\$520.20	\$520.20	
			School Board Services						
			Continued						
2310	310		Contracted Service-School District Audit:	\$2,600.00	\$2,550.00	\$2,630.00	\$2,710.00	\$2,710.00	
2310	390		Contracted Services-Attorney and Negotiator:	\$5,000.00	\$7,229.42	\$5,000.00	\$5,000.00	\$5,000.00	
2310	540		Advertising-Legal Notices:	\$2,500.00	\$4,134.52	\$2,500.00	\$2,500.00	\$2,500.00	
2310	550		Printing:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2310	560		Police:	\$200.00	\$266.22	\$200.00	\$200.00	\$200.00	
2310	590	1	Expenses For School District Officers:	\$1,000.00	\$2,579.20	\$2,300.00	\$2,700.00	\$2,700.00	
2310	590	2	Election Day Expenses:		\$0.00	\$360.00	\$500.00	\$500.00	
2310	741		New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2310	810		Dues and Fees-School Board Association:	\$2,578.00	\$2,577.70	\$2,681.00	\$2,650.00	\$2,650.00	
			TOTAL SCHOOL BOARD SERVICES:	\$19,422.00	\$24,827.82	\$22,775.90	\$23,580.20	\$23,580.20	
2320			EXPENSES-S.A.U. # 44:	\$109,657.00	\$109,656.97	\$146,506.72	\$152,081.57	\$152,081.57	
2410			OFFICE OF THE PRINCIPAL:						
2410	110	1	Principal's Salary:	\$50,676.00	\$53,185.83	\$53,600.00	\$55,208.00	\$55,208.00	
2410	110	2	Assistant Principal's Salary:	\$41,702.00	\$45,114.75	\$41,702.00	\$44,240.00	\$44,240.00	
2410	110	3	Secretary Compensation:	\$16,597.00	\$18,320.58	\$17,374.00	\$15,960.00	\$15,960.00	
2410	110	4	Assistant Secretary:	\$8,997.00	\$8,644.22	\$9,396.84	\$8,890.00	\$8,890.00	
2410	120		Substitute Secretaries' Compensation:	\$500.00	\$767.70	\$500.00	\$500.00	\$500.00	
2410	200		BENEFITS:						
2410	211	1	Health Insurance (Certified Staff):	\$14,711.00	\$5,159.54	\$11,138.00	\$9,719.72	\$9,719.72	
2410	211	2	Health Insurance (Non-Certified Staff):	\$3,130.00	\$4,114.36	\$5,982.31	\$5,612.30	\$5,612.30	
2410	212	1	Dental Insurance (Certified Staff):	\$684.00	\$1,158.73	\$1,648.00	\$1,390.00	\$1,390.00	
2410	212	2	Dental Insurance (Non-Certified Staff):	\$342.00	\$173.87	\$698.00	\$827.00	\$827.00	

			97-98	97-98	98-99	99-2000	99-2000	Budget Comm
			Approved Budget	Expended	Approved Budget	Sch Brd. Proposed	Budget Comm.	Not Recomm.
2410	213	1	Life Insurance (Certified Staff):	\$430.00	\$357.58	\$427.00	\$162.00	\$462.00
2410	213	2	Life Insurance (Non-Certified Staff):	\$80.00	\$75.24	\$76.00	\$0.00	\$0.00
2410	214	1	Buy Out Option (Non-Certified Staff):			\$0.00	\$1,000.00	\$1,000.00
2410	222	1	Retirement (Certified Staff):	\$2,561.00	\$2,876.12	\$2,792.35	\$2,953.61	\$2,953.61
2410	222	2	Retirement (Non-Certified Staff):	\$582.00	\$780.91	\$701.88	\$1,053.64	\$1,053.64
2410	230	1	F.I.C.A. (Certified Staff):	\$7,066.92	\$7,564.61	\$7,290.60	\$7,607.77	\$7,607.77
2410	230	2	F.I.C.A. (Non-Certified Staff):	\$1,096.19	\$2,121.56	\$2,086.22	\$1,901.03	\$1,901.03
			OTHER EXPENSES:					
2410	310	1	Contracted Services-Copier Lease: Principal	\$5,000.00	\$2,997.10	\$3,000.00	\$0.00	\$0.00
2410	310	2	Contracted Services-Computer Support	\$1,600.00	\$500.00	\$1,800.00	\$1,500.00	\$1,800.00
2410	320		Staff Development-Principal's Office:	\$2,000.00	\$1,749.50	\$2,000.00	\$2,000.00	\$2,000.00
2410	440		Repairs and Maintenance:	\$750.00	\$699.00	\$1,500.00	\$1,500.00	\$1,500.00
2410	531		Telephone:	\$8,500.00	\$7,834.25	\$8,500.00	\$8,500.00	\$8,500.00
2410	532		Postage:	\$2,500.00	\$2,461.16	\$2,500.00	\$2,700.00	\$2,700.00
2410	550		Printing Services:	\$0.00	\$76.42	\$100.00	\$300.00	\$800.00
2410	580		Travel Expenses:	\$550.00	\$266.76	\$550.00	\$500.00	\$500.00
2410	610	18	Supplies and Forms:	\$3,150.00	\$2,421.13	\$3,200.00	\$3,200.00	\$3,200.00
2410	610	26	Computer Software System Supplies:	\$1,700.00	\$114.00	\$1,200.00	\$180.00	\$180.00
2410	700		Equipment and Furniture:					
2410	741		New Equipment:	\$600.00	\$806.56	\$250.00	\$250.00	\$250.00
			OFFICE OF THE PRINCIPAL:					
			Other Expenses Continued					
2410	742		Replacement of Equipment:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2410	751		New Furniture:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2410	752		Replacement of Furniture:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2410	810		Dues and Fees:	\$1,500.00	\$1,371.00	\$1,500.00	\$1,500.00	\$1,500.00
2410	890		Graduation-Class Day Expenses:	\$1,440.00	\$1,599.05	\$1,500.00	\$1,600.00	\$1,600.00
			TOTAL OFFICE OF THE PRINCIPAL:	\$179,545.11	\$173,311.53	\$183,013.20	\$181,855.06	\$181,855.06
2520			OFFICE OF SCHOOL DIST BOOKKEEPER:					
2520	114		School District Bookkeeper-Salary:	\$25,480.00	\$26,406.24	\$26,882.00	\$27,688.46	\$27,688.46
2520	211		Health Insurance:	\$3,130.00	\$3,130.08	\$3,380.28	\$3,484.50	\$3,484.50
2520	212		Dental Insurance:	\$342.00	\$331.51	\$349.00	\$14.00	\$414.00
2520	213		Life Insurance:	\$116.19	\$117.80	\$118.18	\$130.00	\$130.00

				97-98	97-98	98-99	99-2000	99-2000	Budget Comm
				Approved Budget	Expended	Approved Budget	Sch Brd. Proposed	Budget Comm.	Not Recomm.
2520	222		Retirement:	\$1,047.00	\$1,122.24	\$1,118.29	\$1,173.99	\$1,173.99	
2520	230		F.I.C.A.:	\$1,949.22	\$2,020.07	\$2,056.47	\$2,118.17	\$2,118.17	
			OTHER EXPENSES:						
2520	310		Contracted Service-Computer Support:	\$2,200.00	\$2,212.33	\$2,250.00	\$2,500.00	\$2,500.00	
2520	440		Repairs and Maintenance:	\$200.00	\$162.50	\$200.00	\$200.00	\$200.00	
2520	450		Rental Of Office From SAU 44:	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
2520	531		Telephone:	\$650.00	\$365.14	\$650.00	\$400.00	\$400.00	
2520	580		Travel Expenses:	\$75.00	\$82.51	\$100.00	\$100.00	\$100.00	
2520	610		Supplies:	\$1,000.00	\$980.18	\$1,000.00	\$1,000.00	\$1,000.00	
2520	610	19	Computer Software:	\$300.00	\$301.97	\$300.00	\$500.00	\$500.00	
2520	700		Equipment and Furniture:						
2520	741		New Equipment:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2520	742		Replacement of Equipment:	\$0.00	\$39.99	\$0.00	\$0.00	\$0.00	
2520	751		New Furniture:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2520	752		Replacement of Furniture:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2520	810		Dues And Fees:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			TOTAL OFFICE OF BOOKKEEPER:	\$37,489.41	\$38,272.56	\$39,404.22	\$40,709.12	\$40,709.12	
2540			OPERATION AND MAINT OF PLANT:						
			CUSTODIAL COMPENSATION:						
2540	114	1	Head Custodian Compensation:		\$24,400.00	\$25,010.00	\$25,795.00	\$25,795.00	
2540	114	2	Custodians-Compensation:	\$66,080.00	\$47,716.86	\$45,744.00	\$45,440.00	\$45,440.00	
2540	114	3	High School Summer Help				\$3,234.00	\$3,234.00	
2540	114	4	Crossing Guard	\$3,240.00	\$3,105.00	\$3,240.00	\$3,338.00	\$3,338.00	
2540	120		Substitute/Overtime Custodian-Compensation:	\$2,500.00	\$2,563.51	\$3,500.00	\$3,500.00	\$3,500.00	
2540	200		BENEFITS:						
2540	211		Health Insurance:	\$15,729.00	\$15,983.62	\$21,217.33	\$20,888.25	\$20,888.25	
2540	212		Dental Insurance:	\$1,025.00	\$1,022.69	\$1,396.00	\$1,240.00	\$1,240.00	
2540	213		Life Insurance:	\$279.00	\$273.60	\$272.51	\$311.22	\$311.22	
2540	222		Retirement:	\$2,394.00	\$2,745.36	\$2,871.80	\$3,020.36	\$3,020.36	
2540	230		F.I.C.A.:	\$5,246.37	\$5,950.61	\$5,928.29	\$5,972.58	\$5,972.58	
2540	300		CONTRACTED SERVICES:						
2540	310	1	Contracted Service-Rubbish Removal:	\$3,024.00	\$4,438.85	\$5,757.48	\$6,453.28	\$6,453.28	

				97-98	97-98	98-99	99-2000	99-2000	Budget Comm
				Approved Budget	Expended	Approved Budget	Sch Brd. Proposed	Budget Comm.	Not Recomm.
2540	310	2	Contracted Service-Snow Plowing:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2540	310	3	Contracted Service-Septic Tank Service:	\$750.00	\$385.00	\$787.00	\$850.00	\$850.00	
2540			OPERATION AND MAINT OF PLANT:						
			Contracted Service Continued:						
2540	310	4	Contracted Service-Fire Alarm Service: Clock	\$1,200.00	\$1,669.80	\$1,620.00	\$1,701.00	\$1,701.00	
2540	310	6	Contracted Service-Elevator Maintenance:	\$600.00	\$1,062.80	\$750.00	\$1,000.00	\$1,000.00	
2540	310	7	Contracted Service-Security Alarm:	\$275.00	\$417.00	\$275.00	\$300.00	\$300.00	
2540	310	8	Contracted Service-Care of Grounds:	\$4,000.00	\$1,717.00	\$4,000.00	\$3,000.00	\$3,000.00	
2540	310	9	Contracted Service-Terminex:	\$350.00	\$245.00	\$350.00	\$350.00	\$350.00	
2540	310	10	Contracted Service-Custodial Uniforms:	\$300.00	\$321.72	\$300.00	\$400.00	\$400.00	
2540	310	11	Contracted Service-Playground Upgrade:	\$750.00	\$0.00	\$1,200.00	\$500.00	\$500.00	
2540	310	14	Contracted Service-Sand For Playground:	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00	
2540	310	15	Contracted Service-Asbestos Inspection:	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	
			Repairs and Maintenance:						
2540	440	1	Repairs and Maintenance:	\$15,000.00	\$18,757.60	\$15,000.00	\$18,757.00	\$21,257.00	
2540	440	2	Repairs and Maintenance-Leating Plant:	\$1,500.00	\$4,638.72	\$2,000.00	\$4,600.00	\$4,600.00	
2540	440	3	Repairs and Maint-Furniture and Fixtures:	\$600.00	\$629.49	\$1,000.00	\$1,000.00	\$1,000.00	
2540	440	4	Repairs and Maint-Paving and Grounds:	\$2,800.00	\$2,080.36	\$3,000.00	\$3,000.00	\$8,000.00	
2540	440	6	Repairs & Maint-Modular Class Contingency:	\$4,500.00	\$1,800.00	\$4,500.00	\$4,500.00	\$4,500.00	
2540	440	7	WA#4 Spray Seal Exterior Bldg	\$31,800.00		\$3,200.00	\$0.00	\$0.00	
2540	440	8	WA#5 Air Quality Testing	\$5,000.00		\$0.00	\$0.00	\$0.00	
2540	440	9	Oil Tank Testing				\$600.00	\$800.00	
			OTHER EXPENSES:						
2540	520		Insurance Premium On Bldg & Contents:	\$11,000.00	\$7,858.72	\$8,015.89	\$8,176.21	\$8,176.21	
2540	580		Travel Expenses:	\$300.00	\$272.80	\$300.00	\$300.00	\$300.00	
2540	610	1	Supplies-General Custodial:	\$16,250.00	\$16,229.34	\$16,250.00	\$17,000.00	\$17,000.00	
2540	610	2	Supplies-Glass:	\$250.00	\$458.00	\$250.00	\$500.00	\$500.00	
2540	610	3	Workshops and Safety Equipment:	\$0.00	\$108.96	\$400.00	\$150.00	\$150.00	
			UTILITIES:						
2540	652		Electricity:	\$32,000.00	\$32,582.69	\$32,000.00	\$33,000.00	\$33,000.00	
2540	653		Fuel Oil:	\$11,000.00	\$12,304.73	\$12,000.00	\$15,000.00	\$15,000.00	
2540	654		Water:	\$4,225.00	\$4,100.00	\$4,225.00	\$4,225.00	\$4,225.00	
2540	700		Equipment and Furniture:						

			97-98	97-98	98-99	99-2000	99-2000	Budget Comm
			Approved Budget	Expended	Approved Budget	Sch Brd. Proposed	Budget Comm.	Not Recomm.
2540	741	New Equipment:	\$250.00	\$664.43	\$450.00	\$450.00	\$450.00	
2540	742	Replacement of Equipment:	\$1,500.00	\$1,397.82	\$1,500.00	\$0.00	\$0.00	
2540	751	New Furniture:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2540	752	Replacement of Furniture:	\$4,000.00	\$3,086.25	\$0.00	\$0.00	\$0.00	
		TOTAL OPERATION AND MAINT OF PLT:	\$250,317.37	\$220,988.33	\$228,910.30	\$239,851.91	\$247,351.91	
2550		PUPIL TRANSPORTATION SERVICES:						
2550	513	Elementary School Transportation:	\$133,762.00	\$133,762.00	\$133,762.00	\$139,112.48	\$139,112.48	
2550	513	Vocational Transportation:	\$0.00		\$0.00	\$0.00	\$0.00	
2550	513	Athletic Transportation:	\$2,800.00	\$2,414.25	\$2,800.00	\$2,912.00	\$2,912.00	
2550	513	High School Transportation:	\$31,376.00	\$31,376.00	\$31,376.00	\$32,631.04	\$32,631.04	
2550	513	Special Education Transportation:	\$61,750.00	\$80,808.65	\$79,745.50	\$67,851.00	\$67,851.00	
2550	513	Class-Field Trip Transportation:	\$4,000.00	\$3,330.25	\$4,000.00	\$4,160.00	\$4,160.00	
2550	513	Science Camp Transportation:	\$600.00	\$190.25	\$600.00	\$624.00	\$624.00	
		TOTAL PUPIL TRANSPORTATION:	\$234,288.00	\$251,881.40	\$252,283.50	\$247,290.52	\$247,290.52	
2900		WORKERS' COMP; UNEMPLOYMENT COMP:						
2900	211	Health Insurance		\$0.00	\$0.00	\$0.00	\$0.00	
2900	214	Worker's Compensation:	\$15,000.00	\$15,469.00	\$15,000.00	\$15,000.00	\$15,000.00	
2900	214	Unemployment Compensation:	\$1,000.00	\$3,498.62	\$1,000.00	\$1,000.00	\$1,000.00	
2900	222	Retirement (Certified Staff):		\$22.58	\$0.00	\$0.00	\$0.00	
2900	222	Retirement (Non-Certified Staff):		\$12.87	\$0.00	\$0.00	\$0.00	
2900	230	FICA		\$0.00	\$0.00	\$0.00	\$0.00	
		TOTAL Insurance, Compensation, Retire.	\$16,000.00	\$19,003.07	\$16,000.00	\$16,000.00	\$16,000.00	
3000		COMMUNITY SERVICES:						
		(School Building Committee)	\$6,500.00	\$6,309.01	\$0.00	\$0.00	\$0.00	
5100		DEBT SERVICE:						
5100	830	Payment of Principal:	\$200,000.00	\$200,000.00	\$200,000.00	\$0.00	\$0.00	
5100	840	Payment of Interest:	\$20,970.00	\$20,970.00	\$6,990.00	\$0.00	\$0.00	
		TOTAL DEBT SERVICE:	\$220,970.00	\$220,970.00	\$206,990.00	\$0.00	\$0.00	

			97-98	97-98	98-99	99-2000	99-2000	Budget Comm
			Approved Budget	Expended	Approved Budget	Sch Brd. Proposed	Budget Comm.	Not Recomm.
2560		FOOD SERVICES:						
2560		COMPENSATION:						
2560	110	School Lunch Director:	\$20,746.00	\$20,746.00	\$21,370.00	\$22,011.10	\$22,011.10	
2560	110	2 Launch Worker's Compensation:	\$21,180.00	\$19,206.17	\$20,074.60	\$15,827.00	\$15,827.00	
2560	114	Launch Worker's Substitutes' Compensation:	\$300.00	\$543.00	\$500.00	\$300.00	\$300.00	
2560	200	BENEFITS:						
2560	211	Health Insurance:	\$3,908.00	\$9,582.60	\$10,211.72	\$13,844.00	\$13,844.00	
2560	212	Dental Insurance:	\$1,054.00	\$1,143.11	\$1,213.06	\$1,961.00	\$1,961.00	
2560	213	Life Insurance:	\$174.00	\$149.28	\$171.62	\$141.25	\$141.25	
2560	222	Retirement:	\$829.00	\$888.28	\$888.99	\$933.27	\$933.27	
2560	230	F.L.C.A.:	\$3,230.29	\$3,097.87	\$3,208.76	\$2,917.56	\$2,917.56	
		OTHER EXPENSES:						
2560	344	Physicals-Lunch Workers:	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	
2560	440	Repairs To Equipment:	\$1,200.00	\$233.77	\$1,200.00	\$1,200.00	\$1,200.00	
2560	450	Fire Safety Inspection:	\$130.00	\$65.00	\$130.00	\$150.00	\$150.00	
2560	523	Petty Cash:	\$250.00	\$210.70	\$250.00	\$200.00	\$200.00	
2560	531	Telephone:	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	
2560	580	Travel:	\$70.00	\$63.05	\$50.00	\$50.00	\$50.00	
2560	610	Supplies:	\$2,500.00	\$1,323.59	\$2,500.00	\$2,000.00	\$2,000.00	
2560	620	Food/Milk:	\$40,000.00	\$35,873.80	\$40,000.00	\$36,000.00	\$36,000.00	
2560	650	Utility Gas:	\$1,300.00	\$838.03	\$1,300.00	\$1,100.00	\$1,100.00	
2560	700	Equipment and Furniture:						
2560	741	New Equipment:	\$1,800.00	\$73.05	\$200.00	\$200.00	\$200.00	
2560	742	Replacement of Equipment:	\$100.00	\$9.12	\$100.00	\$100.00	\$100.00	
2560	751	New Furniture:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2560	752	Replacement of Furniture:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2560	810	Dues and Fees:	\$125.00	\$200.00	\$50.00	\$50.00	\$50.00	
		TOTAL FOOD SERVICE:	\$99,246.29	\$94,246.42	\$103,418.75	\$98,985.19	\$98,985.19	
		Budget Summary						
1100		Regular Education Programs:	\$2,671,909.03	\$2,659,354.28	\$2,891,292.25	\$3,033,776.75	\$3,033,776.75	
1200		Special Instructional Programs:	\$747,566.11	\$758,620.14	\$771,704.31	\$971,513.05	\$971,513.05	
1300		Vocational Programs:	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
1400		Co-Curricular Activities:	\$19,020.80	\$13,589.04	\$18,465.00	\$17,871.40	\$17,871.40	

			97-98	97-98	98-99	99-2000	99-2000	Budget Comm
			Approved Budget	Expended	Approved Budget	Sch Brd. Proposed	Budget Comm.	Not Recomm.
1420	Title I		\$2,653.00	\$2,962.90	\$2,975.08	\$2,976.12	\$2,976.12	
2110	Attendance:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2120	Guidance:		\$52,067.63	\$51,579.81	\$51,823.42	\$37,082.11	\$37,082.11	
2130	Health:		\$32,398.91	\$32,179.28	\$32,813.69	\$31,361.32	\$31,361.32	
2140	Special Contracted Services:		\$44,681.00	\$54,458.10	\$57,133.30	\$60,558.19	\$60,558.19	
2150	Speech Services:		\$65,517.19	\$64,127.27	\$65,749.22	\$67,911.89	\$67,911.89	
2210	Improvement of Instruction:		\$25,240.45	\$23,724.44	\$26,540.45	\$26,002.45	\$26,002.45	
2220	Library and Educational Media:		\$40,015.77	\$40,037.39	\$38,239.32	\$39,102.35	\$39,102.35	
2310	School Board Services:		\$19,422.00	\$24,827.82	\$22,775.90	\$23,580.20	\$23,580.20	
2320	Expenses - S.A.U. # 44:		\$109,657.00	\$109,656.97	\$146,506.72	\$152,081.57	\$152,081.57	
2410	Office of The Principal:		\$179,545.11	\$173,311.53	\$183,013.20	\$181,855.06	\$181,855.06	
2520	Office of The Bookkeeper:		\$37,489.41	\$38,272.56	\$39,404.22	\$40,709.12	\$40,709.12	
2540	Operation and Maintenance of Plant:		\$250,317.37	\$220,988.33	\$228,910.30	\$239,851.91	\$247,351.91	
2550	Pupil Transportation Services:		\$234,288.00	\$251,881.40	\$252,283.50	\$247,290.52	\$247,290.52	
2900	Insurances, Compensation, Retirement:		\$16,000.00	\$19,003.07	\$16,000.00	\$16,000.00	\$16,000.00	
3000	Community Services		\$6,500.00	\$6,309.01	\$0.00	\$0.00	\$0.00	
5100	Debt Service:		\$220,970.00	\$220,970.00	\$206,990.00	\$0.00	\$0.00	
	Totals General Fund		\$4,775,758.78	\$4,765,853.34	\$5,053,119.88	\$5,190,024.00	\$5,197,524.00	
	General Fund Total		\$4,775,758.78	\$4,765,853.34	\$5,053,119.88	\$5,190,024.00	\$5,197,524.00	
2560	Food Service Total		\$99,246.29	\$94,246.42	\$103,418.75	\$98,985.19	\$98,985.19	
5200	Capital Reserve Fund:		\$5,000.00	\$5,000.00	\$5,000.00			
1122	Deficit Appropriation:				\$10,951.00			
	Supplemental Appropriation:				\$27,186.00			
	Total Appropriations		\$4,880,005.07	\$4,865,099.76	\$5,199,676.24	\$5,289,009.19	\$5,296,509.19	

**Northwood School District
Financial Statement**

June 30, 1998

ACCT NO.		BUDGETED 97-98	EXPENDED 97-98
1100	REGULAR EDUCATION SALARIES:		
1100	Teacher Salaries:	\$825,801.00	\$832,621.43
1100	Teacher Aide Salaries:	\$11,585.00	\$16,967.77
1100	Substitute Teacher Salaries:	\$12,000.00	\$14,333.66
1100	Tutor Salaries:	\$1,200.00	\$90.00
1100	Substitute Aide Salaries:	\$900.00	\$180.00
	TOTAL SALARIES:	\$851,486.00	\$864,192.86
1100	BENEFITS:		
1100	Health Insurance (Certified Staff):	\$108,317.01	\$110,479.89
1100	Health Insurance (Non-Certified Staff):	\$9,349.95	\$4,588.47
1100	Dental Insurance (Certified Staff):	\$14,787.00	\$13,333.32
1100	Dental Insurance (Non-Certified Staff):	\$1,054.00	\$135.39
1100	Life Insurance (Certified Staff):	\$3,917.00	\$3,637.35
1100	Life Insurance (Non-Certified Staff):	\$0.00	\$0.00
1100	Retirement (Certified Staff):	\$23,140.00	\$24,869.73
1100	Retirement (Non-Certified Staff):	\$0.00	\$109.06
1100	F.I.C.A. (Certified Staff):	\$64,183.58	\$64,315.34
1100	F.I.C.A. (Non-Certified Staff):	\$929.48	\$1,317.38
	TOTAL BENEFITS:	\$225,678.02	\$222,785.93
1100	Contracted Services:	\$11,330.00	\$7,081.26
1100	Repairs and Maintenance:	\$2,000.00	\$4,221.79
1100	TUITION:		
1100	Tuition-Other Public Schools:	\$0.00	\$0.00
1100	Tuition-Coe Brown:	\$1,489,725.00	\$1,469,217.86
	TOTAL TUITION:	\$1,489,725.00	\$1,469,217.86
1100	Travel Expenses:	\$0.00	\$0.00
1100	SCHOOL SUPPLIES:		
1100	Art Supplies:	\$3,100.00	\$3,097.02
1100	Lang Arts-Reading Supplies:	\$5,263.00	\$5,298.43
1100	Health-P.E. Supplies:	\$1,750.00	\$1,749.74
1100	Math Supplies:	\$3,993.00	\$3,767.61
1100	Music Supplies:	\$1,931.00	\$2,045.42
1100	Science Supplies:	\$2,163.00	\$2,679.80
1100	Social Studies Supplies:	\$1,751.00	\$1,690.51
1100	General Supplies:	\$29,242.00	\$26,797.87
1100	Computer Software:	\$2,657.00	\$1,694.57
1100	Enrichment Supplies:	\$2,000.00	\$2,095.85
1100	Remedial Reading Supplies:	\$1,000.00	\$850.27
1100	Testing Supplies:	\$0.00	\$0.00
	TOTAL SCHOOL SUPPLIES:	\$54,850.00	\$51,767.09
1100	CLASSROOM TEXTS:		

Northwood School District

Financial Statement

June 30, 1998

ACCT NO.		BUDGETED 97-98	EXPENDED 97-98
1100	Classroom Textbooks:	\$15,750.00	\$15,804.07
1100	Classroom Workbooks:	\$4,700.00	\$5,789.05
1100	Classroom Supplemental Textbooks:	\$1,185.00	\$1,038.16
1100	Classroom Reference Books:	\$871.00	\$917.25
	TOTAL CLASSROOM TEXTS:	\$22,506.00	\$23,548.53
1100	Classroom Periodicals:	\$1,800.00	\$2,461.67
1100	EQUIPMENT AND FURNITURE:		
1100	New Equipment:	\$3,100.00	\$3,271.63
1100	New Equipment-Technology:	\$0.00	\$97.46
1100	Replacement of Equipment:	\$1,525.00	\$1,711.01
1100	New Furniture:	\$6,313.00	\$6,186.19
1100	Replacement of Furniture:	\$2,731.00	\$2,731.00
	TOTAL EQUIPMENT AND FURNITURE:	\$13,669.00	\$13,997.29
1100	Dues and Fees:	\$200.00	\$80.00
1100	TOTAL REGULAR EDUCATION:	\$2,673,244.02	\$2,659,354.28
1200	SPECIAL INSTRUCTIONAL PROGRAMS:		
1200	SALARIES:		
1200	Special Education Teacher Salaries:	\$132,363.00	\$126,034.16
1200	Special Education Building Coordinator:	\$4,509.00	\$4,509.00
1200	Spe Ed Resource Rm Aide Compensation:	\$41,377.15	\$51,202.66
1200	Spe Ed Child Specific Aide Compensation:	\$55,598.18	\$51,108.62
1200	Spe Ed Child Specific Aide Compensation: *	\$16,762.04	\$16,572.45
	* (Paid For By Other School Districts)		
1200	Substitute Spe Ed Teacher Salaries:	\$3,000.00	\$1,763.16
1200	Special Education Tutor Salaries:	\$0.00	\$0.00
1200	Substitute Spe Ed Teacher Aide Compensation:	\$4,000.00	\$2,702.42
	TOTAL SALARIES:	\$257,609.37	\$253,892.47
1200	BENEFITS:		
1200	Health Insurance (Certified Staff):	\$12,892.46	\$14,134.37
1200	Health Insurance (Non-Certified Staff):	\$25,971.00	\$25,236.83
1200	Dental Insurance (Certified Staff):	\$1,872.00	\$2,209.00
1200	Dental Insurance (Non-Certified Staff):	\$3,074.00	\$3,720.21
1200	Life Insurance (Certified Staff):	\$655.00	\$554.42
1200	Life Insurance (Non-Certified Staff):	\$0.00	\$0.00
1200	Retirement (Certified Staff):	\$3,942.00	\$3,494.20
1200	Retirement (Non-Certified Staff):	\$0.00	\$373.18
1200	F.I.C.A. (Certified Staff):	\$10,700.21	\$10,076.69
1200	F.I.C.A. (Non-Certified Staff):	\$8,886.54	\$9,297.89
	TOTAL BENEFITS:	\$67,993.21	\$69,096.79

Northwood School District
Financial Statement
June 30, 1998

<u>ACCT NO.</u>		<u>BUDGETED 97-98</u>	<u>EXPENDED 97-98</u>
1200	Contracted Services:	\$0.00	\$0.00
1200	Repairs and Maintenance:	\$125.00	\$0.00
1200	SPECIAL EDUCATION TUITION:		
1200	Spe Ed Tuition-Other Public Schools:	\$32,450.00	\$49,126.20
1200	Spe Ed Tuition-Coe Brown:	\$212,386.00	\$248,540.86
1200	Spe Ed Tuition-Non-Public Schools:	\$171,368.00	\$132,968.61
	TOTAL SPECIAL EDUCATION TUITION:	\$416,204.00	\$430,635.67
1200	Travel Expenses:	\$0.00	\$0.00
1200	SPE ED SCHOOL SUPPLIES:		
1200	Art Supplies:	\$0.00	\$0.00
1200	Lang Arts-Reading Supplies:	\$2,000.00	\$1,238.25
1200	Health-P.E. Supplies:	\$0.00	\$0.00
1200	Math Supplies:	\$500.00	\$426.28
1200	Music Supplies:	\$0.00	\$0.00
1200	Science Supplies:	\$150.00	\$191.63
1200	Social Studies Supplies:	\$150.00	\$0.00
1200	General Supplies:	\$1,000.00	\$1,172.58
1200	Enrichment Supplies:	\$0.00	\$0.00
1200	Remedial Reading Supplies:	\$0.00	\$0.00
1200	Testing Supplies:	\$2,000.00	\$892.19
	TOTAL SPE ED SUPPLIES:	\$5,800.00	\$3,920.93
1200	SPE ED CLASSROOM TEXTS:		
1200	Spe Ed Classroom Textbooks:	\$250.00	\$23.30
1200	Spe Ed Classroom Workbooks:	\$600.00	\$0.00
1200	Spe Ed Classroom Supplemental Textbooks:	\$500.00	\$151.98
1200	Spe Ed Classroom Reference Books:	\$200.00	\$0.00
	TOTAL SPE ED CLASSROOM TEXTS:	\$1,550.00	\$175.28
1200	Classroom Periodicals:	\$0.00	\$0.00
1200	EQUIPMENT AND FURNITURE:		
1200	New Equipment:	\$500.00	\$0.00
1200	Replacement of Equipment:	\$490.00	\$0.00
1200	New Furniture:	\$900.00	\$87.00
1200	Replacement of Furniture:	\$968.00	\$812.00
	TOTAL EQUIPMENT AND FURNITURE:	\$2,858.00	\$899.00
1200	Dues and Fees:	\$0.00	\$0.00
1200	TOTAL SPECIAL EDUCATION:	\$752,139.58	\$758,620.14

**Northwood School District
Financial Statement**

June 30, 1998

<u>ACCT NO.</u>		<u>BUDGETED 97-98</u>	<u>EXPENDED 97-98</u>
1300	VOCATIONAL PROGRAMS:		
1300	Vocational Tuition-Other Public Schools:	\$0.00	\$0.00
1300	Vocational Assessment:	\$500.00	\$0.00
1300	Dues and Fees:	\$0.00	\$0.00
	TOTAL VOCATIONAL PROGRAMS:	\$500.00	\$0.00
1400	CO-CURRICULAR ACTIVITIES:		
1400	SALARIES:		
1400	Athletic Stipends-Salaries:	\$5,959.00	\$5,938.00
1400	Extra Curricular-Salaries:	\$888.00	\$888.00
	TOTAL SALARIES:	\$6,847.00	\$6,826.00
1400	BENEFITS:		
1400	F.I.C.A.	\$523.80	\$560.95
	TOTAL BENEFITS:	\$523.80	\$560.95
1400	OTHER EXPENSES:		
1400	Contracted Services-Special Events:	\$2,500.00	\$715.00
1400	School Improvement Program:	\$1,000.00	\$0.00
1400	Artist in Residence:	\$3,000.00	\$838.09
1400	Officials-Umpires-Referees:	\$2,000.00	\$1,549.00
1400	Cleaning:	\$0.00	\$0.00
1400	Repairs and Maintenance:	\$0.00	\$0.00
1400	Travel Expenses:	\$0.00	\$0.00
1400	Athletic Supplies:	\$2,000.00	\$2,000.00
1400	New Equipment:	\$1,000.00	\$1,000.00
1400	Dues and Fees:	\$150.00	\$100.00
	TOTAL OTHER EXPENSES:	\$11,650.00	\$6,202.09
	TOTAL CO-CURRICULAR:	\$19,020.80	\$13,589.04
1420	TITLE 1 SUMMER SCHOOL		
1420	Summer School Salaries:	\$2,000.00	\$2,600.00
1420	Retirement:	\$0.00	\$74.88
1420	F.I.C.A.:	\$153.00	\$198.90
1420	Supplies:	\$500.00	\$89.12
	TOTAL TITLE 1 SUMMER SCHOOL	\$2,653.00	\$2,962.90
2110	ATTENDANCE:		
2110	Contracted Service-Census:	\$0.00	\$0.00
2110	Contracted Service-Truant Officer:	\$0.00	\$0.00
	TOTAL ATTENDANCE:	\$0.00	\$0.00
2120	GUIDANCE SERVICES:		
2120	Guidance Salaries:	\$41,935.00	\$41,935.00

**Northwood School District
Financial Statement**

June 30, 1998

<u>ACCT NO.</u>		<u>BUDGETED 97-98</u>	<u>EXPENDED 97-98</u>
2120	Health Insurance:	\$2,973.60	\$2,976.32
2120	Dental Insurance:	\$342.00	\$303.93
2120	Life Insurance:	\$201.00	\$191.52
2120	Retirement:	\$1,208.00	\$1,289.11
2120	F.I.C.A.:	\$3,208.03	\$3,196.10
2120	Contracted Services-Standardized Testing:	\$2,000.00	\$1,511.28
2120	Printing:	\$0.00	\$0.00
2120	Travel Expenses:	\$0.00	\$0.00
2120	Guidance Supplies:	\$200.00	\$176.55
2120	Guidance Books:	\$0.00	\$0.00
2120	Guidance Periodicals:	\$0.00	\$0.00
2120	Guidance Dues and Fees:	\$0.00	\$0.00
	TOTAL GUIDANCE SERVICES:	\$52,067.63	\$51,579.81
2130	HEALTH SERVICES:		
2130	SALARIES:		
2130	Nurse's Salary:	\$24,938.00	\$24,938.00
2130	Substitute Nurse's Salary:	\$338.00	\$281.25
	TOTAL SALARIES:	\$25,276.00	\$25,219.25
2130	BENEFITS:		
2130	Health Insurance:	\$1,985.30	\$2,027.64
2130	Dental Insurance:	\$342.00	\$509.61
2130	Life Insurance:	\$119.00	\$114.00
2130	Retirement:	\$718.00	\$761.05
2130	F.I.C.A.:	\$1,933.61	\$1,929.27
	TOTAL BENEFITS:	\$5,097.91	\$5,341.57
	OTHER EXPENSES:		
2130	Contracted Services-Student Physicals:	\$0.00	\$0.00
2130	Contracted Services-Staff Physicals:	\$0.00	\$132.50
2130	Contracted Services-Reconditioning:	\$100.00	\$0.00
2130	Workshops:	\$100.00	\$165.00
2130	Travel Expenses-Nurse:	\$100.00	\$90.50
2130	Health Supplies-Nurse:	\$1,600.00	\$1,143.92
2130	Health Textbooks-Nurse:	\$125.00	\$69.54
2130	Health Periodicals-Nurse:	\$100.00	\$96.00
	TOTAL OTHER EXPENSES:	\$2,125.00	\$1,697.46
2130	EQUIPMENT AND FURNITURE:		
2130	New Equipment:	\$0.00	\$0.00
2130	Replacement of Equipment:	\$0.00	\$0.00
2130	New Furniture:	\$0.00	\$0.00
2130	Replacement of Furniture:	\$0.00	\$0.00
	TOTAL EQUIPMENT AND FURNITURE:	\$0.00	\$0.00

**Northwood School District
Financial Statement**

June 30, 1998

ACCT NO.		BUDGETED 97-98	EXPENDED 97-98
2130	Dues and Fees:	\$0.00	\$86.00
	TOTAL HEALTH SERVICES:	\$32,498.91	\$32,344.28
2140	SPECIAL CONTRACTED SERVICES:		
2140	Strafford Learning Center Membership:	\$3,598.00	\$3,635.50
2140	Cost of Medicaid Program	\$5,200.00	\$3,781.77
2140	Contracted Occupational Therapy:	\$27,162.00	\$43,304.41
2140	Other Diagnostic Services:	\$0.00	\$0.00
2140	Pre-School Diagnostic Unit:	\$8,721.00	\$3,736.42
	TOTAL SPECIAL CONTRACTED SERVICES:	\$44,681.00	\$54,458.10
2150	SPEECH & LANGUAGE SERVICES		
2150	SALARIES:		
2150	Speech Therapist	\$38,073.00	\$38,000.00
2150	Speech and Language Assistant:	\$15,170.37	\$15,431.61
	TOTAL SALARIES:	\$53,243.37	\$53,431.61
2150	BENEFITS:		
2150	Health Insurance (Certified)	\$2,940.00	\$1,116.90
2150	Health Insurance (Non-Certified)	\$3,130.08	\$3,130.08
2150	Dental Insurance (Certified)	\$342.00	\$0.00
2150	Dental Insurance (Non-Certified)	\$342.00	\$341.27
2150	Life Insurance (Certified)	\$0.00	\$62.10
2150	Life Insurance (Non-Certified)	\$0.00	\$0.00
2150	Retirement (Certified)	\$1,097.00	\$1,159.84
2150	Retirement (Non-Certified)	\$0.00	\$0.00
2150	FICA (Certified)	\$2,912.58	\$2,907.08
2150	FICA (Non-Certified)	\$1,128.53	\$1,180.53
	TOTAL BENEFITS:	\$11,892.19	\$9,897.80
2150	CONTRACTED SERVICE-SPEECH THERAPIST	\$0.00	\$0.00
2150	SPEECH SUPPLIES	\$800.00	\$797.86
	TOTAL SPEECH AND LANGUAGE SERVICES	\$65,935.56	\$64,127.27
2210	IMPROVEMENT OF INSTRUCTION:		
2210	Curriculum Development-Summer Salaries:	\$3,000.00	\$183.60
2210	Staff Development Coordinator:	\$300.00	\$300.00
2210	F.I.C.A.:	\$252.45	\$37.01
2210	Course Tuition Reimbursement:	\$14,000.00	\$21,069.00
2210	Staff Development Regional Workshop:	\$738.00	\$738.00
2210	Staff Development:	\$3,400.00	\$798.00
2210	In-Service Training:	\$1,500.00	\$145.00
2210	Printing:	\$2,000.00	\$453.83
2210	Travel Expenses:	\$50.00	\$0.00
	TOTAL IMPROVEMENT OF INSTRUCTION:	\$25,240.45	\$23,724.44

**Northwood School District
Financial Statement**

June 30, 1998

ACCT NO.		BUDGETED 97-98	EXPENDED 97-98
2220	LIBRARY AND EDUCATIONAL MEDIA:		
2220	COMPENSATION:		
2220	Librarian-Compensation:	\$20,208.00	\$20,208.00
2220	Librarian Substitute-Compensation:	\$338.00	\$202.50
	TOTAL COMPENSATION-LIBRARIAN:	\$20,546.00	\$20,410.50
2220	BENEFITS:		
2220	Health Insurance:	\$5,329.00	\$5,329.00
2220	Dental Insurance:	\$0.00	\$0.00
2220	Life Insurance:	\$92.00	\$87.40
2220	Retirement:	\$582.00	\$616.66
2220	F.I.C.A.:	\$1,571.77	\$1,561.40
	TOTAL BENEFITS:	\$7,574.77	\$7,594.46
2220	OTHER EXPENSES:		
2220	Contracted Services-Educational T.V.:	\$0.00	\$0.00
2220	Library General Supplies:	\$825.00	\$788.23
2220	Library A.V. Supplies:	\$2,060.00	\$1,961.56
2220	Computer Software Supplies:	\$2,500.00	\$1,150.86
2220	Library Books:	\$5,500.00	\$6,095.77
2220	Library Periodicals:	\$550.00	\$569.54
	TOTAL OTHER EXPENSES:	\$11,435.00	\$10,565.96
2220	EQUIPMENT AND FURNITURE:		
2220	New Equipment:	\$460.00	\$1,466.47
2220	Replacement of Equipment:	\$0.00	\$0.00
2220	New Furniture:	\$0.00	\$0.00
2220	Replacement of Furniture:	\$0.00	\$0.00
	TOTAL EQUIPMENT AND FURNITURE:	\$460.00	\$1,466.47
2220	TOTAL LIBRARY AND EDU MEDIA:	\$40,015.77	\$40,037.39
2310	SCHOOL BOARD SERVICES:		
2310	School Board-Salaries:	\$2,550.00	\$2,550.00
2310	School District Moderator-Salary:	\$50.00	\$25.00
2310	School District Treasurer-Salary:	\$1,500.00	\$1,500.00
2310	School District Clerk-Salary:	\$50.00	\$25.00
2310	School District Secretary-Salary:	\$1,000.00	\$1,000.00
2310	F.I.C.A.:	\$394.00	\$390.76
2310	Contracted Service-School District Audit:	\$2,600.00	\$2,550.00
2310	Contracted Services-Attorney and Negotiator:	\$5,000.00	\$7,229.42
2310	Advertising-Legal Notices:	\$2,500.00	\$4,134.52
2310	Printing:	\$0.00	\$0.00
2310	Police:	\$200.00	\$266.22
2310	Expenses For School District Officers:	\$1,000.00	\$2,579.20
2310	New Equipment	\$0.00	\$0.00
2310	Replacement of Equipment:	\$0.00	\$0.00
2310	Dues and Fees-School Board Association:	\$2,578.00	\$2,577.70

Northwood School District
Financial Statement
June 30, 1998

ACCT NO.		BUDGETED 97-98	EXPENDED 97-98
	TOTAL SCHOOL BOARD SERVICES:	\$19,422.00	\$24,827.82
2320	EXPENSES-S.A.U. # 44:	\$109,657.00	\$109,656.97
2410	OFFICE OF THE PRINCIPAL:		
2410	Principal's Salary:	\$50,676.00	\$53,185.83
2410	Assistant Principal's Salary:	\$41,702.00	\$45,114.75
2410	Secretaries' Compensation:	\$17,061.10	\$18,320.58
2410	Assistant Secretary:	\$9,245.98	\$8,644.22
2410	Substitute Secretaries' Compensation:	\$500.00	\$767.70
	TOTAL COMPENSATION:	\$119,185.08	\$126,033.08
2410	BENEFITS:		
2410	Health Insurance (Certified Staff):	\$14,711.00	\$5,159.54
2410	Health Insurance (Non-Certified Staff):	\$3,130.00	\$4,114.36
2410	Dental Insurance (Certified Staff):	\$684.00	\$1,158.73
2410	Dental Insurance (Non-Certified Staff):	\$342.00	\$173.87
2410	Life Insurance (Certified Staff):	\$430.00	\$357.58
2410	Life Insurance (Non-Certified Staff):	\$80.00	\$75.24
2410	Retirement (Certified Staff):	\$2,661.00	\$2,876.12
2410	Retirement (Non-Certified Staff):	\$682.00	\$780.91
2410	F.I.C.A. (Certified Staff):	\$7,066.92	\$7,564.61
2410	F.I.C.A. (Non-Certified Staff):	\$1,996.19	\$2,121.56
	TOTAL BENEFITS:	\$31,783.11	\$24,382.52
	OTHER EXPENSES:		
2410	Contracted Services-Copier Lease:	\$5,000.00	\$2,997.10
2410	Contracted Services-Computer Support:	\$1,600.00	\$500.00
2410	Staff Development-Principal's Office:	\$2,000.00	\$1,749.50
2410	Repairs and Maintenance:	\$750.00	\$699.00
2410	Telephone:	\$8,500.00	\$7,834.25
2410	Postage:	\$2,500.00	\$2,461.16
2410	Printing:	\$0.00	\$76.42
2410	Travel Expenses:	\$550.00	\$266.76
2410	Supplies and Forms:	\$3,150.00	\$2,421.13
2410	Computer Software System Supplies:	\$1,700.00	\$114.00
	TOTAL OTHER EXPENSES:	\$25,750.00	\$19,119.32
2410	EQUIPMENT AND FURNITURE:		
2410	New Equipment:	\$600.00	\$806.56
2410	Replacement of Equipment:	\$0.00	\$0.00
2410	New Furniture:	\$0.00	\$0.00
2410	Replacement of Furniture:	\$0.00	\$0.00
	TOTAL EQUIPMENT AND FURNITURE:	\$600.00	\$806.56
2410	Dues and Fees:	\$1,500.00	\$1,371.00

Northwood School District Financial Statement

June 30, 1998

ACCT NO.		BUDGETED 97-98	EXPENDED 97-98
2540	Contracted Service-Fire Alarm Service:	\$1,200.00	\$1,669.80
2540	Contracted Service-Clock and Bell Service:	\$300.00	\$0.00
2540	Contracted Service-Elevator Maintenance:	\$600.00	\$1,062.80
2540	Contracted Service-Security Alarm:	\$275.00	\$417.00
2540	Contracted Service-Care of Grounds:	\$4,000.00	\$1,717.00
2540	Contracted Service-Terminex:	\$350.00	\$245.00
2540	Contracted Service-Custodial Uniforms:	\$300.00	\$321.72
2540	Contracted Service-Playground Upgrade:	\$750.00	\$0.00
2540	Contracted Service-Clean Parking Lot:	\$0.00	\$0.00
2540	Contracted Service-Sand For Playground:	\$600.00	\$0.00
2540	Contracted Service-Asbestos Inspection	\$0.00	\$0.00
	TOTAL CONTRACTED SERVICES:	\$12,149.00	\$10,257.17
2540	REPAIRS AND MAINTENANCE:		
2540	Repairs and Maintenance:	\$15,000.00	\$18,757.60
2540	Repairs and Maintenance-Heating Plant:	\$1,500.00	\$4,638.72
2540	Repairs and Maint-Furniture and Fixtures:	\$600.00	\$629.49
2540	Repairs and Maint-Paving and Grounds:	\$2,800.00	\$2,080.36
2540	Repairs and Maint-Modular Class Contingency:	\$4,500.00	\$1,800.00
	TOTAL REPAIRS AND MAINTENANCE:	\$24,400.00	\$27,906.17
2540	Insurance Premium On Bldg & Contents:	\$11,000.00	\$7,858.72
2540	Travel Expenses:	\$300.00	\$272.80
2540	Supplies-General Custodial:	\$16,250.00	\$16,229.34
2540	Supplies-Safety Equipment/Workshops:	\$0.00	\$108.96
2540	Supplies-Glass:	\$250.00	\$458.00
	TOTAL EXPENSES:	\$27,800.00	\$24,927.82
2540	POWER & WATER:		
2540	Electricity:	\$32,000.00	\$32,582.69
2540	Fuel Oil:	\$11,000.00	\$12,304.73
2540	Water:	\$4,225.00	\$4,100.00
	TOTAL POWER & WATER:	\$47,225.00	\$48,987.42
2540	EQUIPMENT AND FURNITURE:		
2540	New Equipment:	\$250.00	\$664.43
2540	Replacement of Equipment:	\$1,500.00	\$1,397.82
2540	New Furniture:	\$0.00	\$0.00
2540	Replacement of Furniture:	\$4,000.00	\$3,086.25
	TOTAL EQUIPMENT AND FURNITURE:	\$5,750.00	\$5,148.50
2540	Other Expenses-Building Committee	\$0.00	\$0.00
	TOTAL OPERATION AND MAINT OF PLT:	\$213,643.60	\$217,883.33
2546	Contracted Service-Crossing Guard:	\$3,240.00	\$3,105.00
	TOTAL OPERATION AND MAINT OF PLT AND Contracted Service-Crossing Guard:	\$216,883.60	\$220,988.33

Northwood School District

Financial Statement

June 30, 1998

ACCT NO.		BUDGETED 97-98	EXPENDED 97-98
2410	Graduation-Class Day Expenses:	\$1,440.00	\$1,599.05
	TOTAL OFFICE OF THE PRINCIPAL:	\$180,258.19	\$173,311.53
2520	OFFICE OF SCHOOL DIST. BOOKKEEPER:		
2520	School District Bookkeeper-Salary:	\$25,480.00	\$26,406.24
2520	BENEFITS:		
2520	Health Insurance:	\$3,130.00	\$3,130.08
2520	Dental Insurance:	\$342.00	\$331.51
2520	Life Insurance:	\$116.19	\$117.80
2520	Retirement:	\$1,047.00	\$1,122.24
2520	F.I.C.A.:	\$1,949.22	\$2,020.07
	TOTAL BENEFITS:	\$6,584.41	\$6,721.70
2520	Contracted Service-Computer Support:	\$2,200.00	\$2,212.33
2520	Repairs and Maintenance:	\$200.00	\$162.50
2520	Rental Expense:	\$1,000.00	\$1,000.00
2520	Telephone Expense:	\$650.00	\$365.14
2520	Travel Expenses:	\$75.00	\$82.51
2520	Computer Software:	\$300.00	\$301.97
2520	Supplies:	\$1,000.00	\$980.18
2520	EQUIPMENT AND FURNITURE:		
2520	New Equipment:	\$0.00	\$0.00
2520	Replacement of Equipment:	\$0.00	\$39.99
2520	New Furniture:	\$0.00	\$0.00
2520	Replacement of Furniture:	\$0.00	\$0.00
	TOTAL EQUIPMENT AND FURNITURE:	\$0.00	\$39.99
2520	Dues & Fees	\$0.00	\$0.00
	TOTAL OFFICE OF BOOKKEEPER:	\$37,489.41	\$38,272.56
2540	OPERATION AND MAINTENANCE OF PLANT:		
2540	Custodian-Salaries:	\$68,087.15	\$72,116.86
2540	Substitute Custodian-Salaries:	\$2,500.00	\$2,563.51
	TOTAL COMPENSATION:	\$70,587.15	\$74,680.37
2540	BENEFITS:		
2540	Health Insurance:	\$16,788.08	\$15,983.62
2540	Dental Insurance:	\$1,025.00	\$1,022.69
2540	Life Insurance:	\$279.00	\$273.60
2540	Retirement:	\$2,394.00	\$2,745.36
2540	F.I.C.A.:	\$5,246.37	\$5,950.61
	TOTAL BENEFITS:	\$25,732.45	\$25,975.88
2540	CONTRACTED SERVICES:		
2540	Contracted Service-Rubbish Removal:	\$3,024.00	\$4,438.85
2540	Contracted Service-Snow Plowing:	\$0.00	\$0.00
2540	Contracted Service-Septic Tank Maintenance:	\$750.00	\$385.00

**Northwood School District
Financial Statement**

June 30, 1998

<u>ACCT NO.</u>		<u>BUDGETED 97-98</u>	<u>EXPENDED 97-98</u>
2550	PUPIL TRANSPORTATION SERVICES:		
2550	Elementary School Transportation:	\$133,762.00	\$133,762.00
2550	Vocational Transportation:	\$0.00	\$0.00
2550	Athletic Transportation:	\$2,800.00	\$2,414.25
2550	High School Transportation:	\$31,376.00	\$31,376.00
2550	Special Education Transportation:	\$61,750.00	\$80,808.65
2550	Class-Field Trip Transportation:	\$4,000.00	\$3,330.25
2550	Science Camp Transportation:	\$600.00	\$190.25
	TOTAL PUPIL TRANSPORTATION:	\$234,288.00	\$251,881.40
2900	INSURANCES, COMPENSATION, RETIREMENT:		
2900	Health Insurance:	\$0.00	\$0.00
2900	Dental Insurance:	\$0.00	\$0.00
2900	Life Insurance:	\$0.00	\$0.00
2900	Worker's Compensation:	\$15,000.00	\$15,469.00
2900	Unemployment Compensation:	\$1,000.00	\$3,498.62
2900	Retirement (Certified Staff):	\$0.00	\$22.58
2900	Retirement (Non-Certified Staff):	\$0.00	\$12.87
2900	F.I.C.A.	\$0.00	\$0.00
	TOTAL INSURANCE, COMPENSATION, RETIR	\$16,000.00	\$19,003.07
3000	COMMUNITY SERVICES:	\$6,500.00	\$6,309.01
5100	DEBT SERVICE:		
5100	Payment of Principal:	\$200,000.00	\$200,000.00
5100	Payment of Interest:	\$20,970.00	\$20,970.00
	TOTAL DEBT SERVICE:	\$220,970.00	\$220,970.00
Budget Summary:			
1100	Regular Education Programs:	\$2,673,244.02	\$2,659,354.28
1200	Special Instructional Programs:	\$752,139.58	\$758,620.14
1300	Vocational Programs:	\$500.00	\$0.00
1400	Co-Curricular Activities:	\$19,020.80	\$13,589.04
1420	Title 1 Summer School	\$2,653.00	\$2,962.90
2110	Attendance:	\$0.00	\$0.00
2120	Guidance:	\$52,067.63	\$51,579.81
2130	Health:	\$32,498.91	\$32,344.28
2140	Special Contracted Services:	\$44,681.00	\$54,458.10
2150	Speech & Language Services	\$65,935.56	\$64,127.27
2210	Improvement of Instruction:	\$25,240.45	\$23,724.44
2220	Library and Educational Media:	\$40,015.77	\$40,037.39
2310	School Board Services:	\$19,422.00	\$24,827.82
2320	Expenses - S.A.U. # 44:	\$109,657.00	\$109,656.97
2410	Office of The Principal:	\$180,258.19	\$173,311.53
2520	Office of The Bookkeeper:	\$37,489.41	\$38,272.56

**Northwood School District
Financial Statement**

June 30, 1998

ACCT NO.		BUDGETED 97-98	EXPENDED 97-98
2540	Operation and Maintenance of Plant:	\$213,643.60	\$217,883.33
2546	Contracted Service-Crossing Guard:	\$3,240.00	\$3,105.00
2550	Pupil Transportation Services:	\$234,288.00	\$251,881.40
2900	Insurances, Compensation, Retirement:	\$16,000.00	\$19,003.07
3000	Community Services:	\$6,500.00	\$6,309.01
5100	Debt Service:	\$220,970.00	\$220,970.00
	BUDGET TOTALS:	\$4,749,464.92	\$4,766,018.34
2560	FOOD SERVICES:		
2560	COMPENSATION:		
2560	School Lunch Director:	\$20,746.00	\$20,746.00
2560	Lunch Worker's Compensation:	\$22,024.85	\$19,206.17
2560	Lunch Worker's Substitutes' Compensation:	\$300.00	\$543.00
	TOTAL COMPENSATION:	\$43,070.85	\$40,495.17
2560	BENEFITS:		
2560	Health Insurance:	\$3,908.00	\$9,582.60
2560	Dental Insurance:	\$1,054.00	\$1,143.11
2560	Life Insurance:	\$174.00	\$149.28
2560	Retirement:	\$829.00	\$888.28
2560	F.I.C.A.:	\$3,230.29	\$3,097.87
	TOTAL BENEFITS:	\$9,195.29	\$14,861.14
	EXPENSES:		
2560	Physicals-Lunch Workers:	\$50.00	\$0.00
2560	Repairs To Equipment:	\$1,200.00	\$233.77
2560	Fire Safety Inspection:	\$130.00	\$65.00
2560	Petty Cash:	\$250.00	\$210.70
2560	Telephone	\$300.00	\$0.00
2560	Travel:	\$70.00	\$63.05
2560	Supplies:	\$2,500.00	\$1,323.59
2560	Food/Milk:	\$40,000.00	\$35,873.80
2560	Utility Gas/Electricity:	\$1,300.00	\$838.03
	TOTAL EXPENSES:	\$45,800.00	\$38,607.94
2560	EQUIPMENT AND FURNITURE:		
2560	New Equipment:	\$1,800.00	\$73.05
2560	Replacement of Equipment:	\$100.00	\$9.12
2560	New Furniture:	\$0.00	\$0.00
2560	Replacement of Furniture:	\$0.00	\$0.00
	TOTAL EQUIPMENT AND FURNITURE:	\$1,900.00	\$82.17
2560	Dues & Fees	\$125.00	\$200.00
	TOTAL FOOD SERVICE:	\$100,091.14	\$94,246.42

SUMMARY OF SCHOOL DISTRICT EXPENSES:

Northwood School District

Financial Statement

June 30, 1998

<u>ACCT NO.</u>		<u>BUDGETED 97-98</u>	<u>EXPENDED 97-98</u>
	BUDGET TOTALS:	\$4,749,464.92	\$4,766,018.34
	TOTAL FOOD SERVICE:	\$100,091.14	\$94,246.42
	TOTAL OF WARRANT ARTICLES:	\$68,986.00	\$40,192.50
	TOTAL OF EXPENDITURES:	\$4,918,542.06	\$4,900,457.26

Northwood School District

1997-1998 Balance Sheet

Titles	Page	Line	(1) General	(2) Special Rev	(3) Capital Proj	(4) Food Serv	(5) Capital Res
ASSETS							
Current Assets							
CASH	1	1	55,716.32			(10,171.29)	49,540.40
INVESTMENTS	1	2					
TAXES RECEIVABLE	1	3					
INTERFUND REC	1	4	12,984.88				
INTERGOV'T REC	1	5	6,506.82				
OTHER RECEIVABLES	1	6	5,689.42				
BOND PROCEEDS REC	1	7					
INVENTORIES	1	8					
PREPAID EXPENSES	1	9					
OTHER CURRENT ASSETS	1	10					
Total Current Assets line 1-10	1	11	80,897.44	0.00	0.00	(10,171.29)	49,540.40
Fixed Assets							
MACHINERY AND EQUIP	1	12					
TOTAL ASSETS lines 11-1	1	13	80,897.44	0.00	0.00	(10,171.29)	49,540.40
LIAB & FUND EQUITY							
Current Liabilities							
INTERFUND PAYABLES	1	14					
INTERGOV'T PAYABLES	1	15					
OTHER PAYABLES	1	16					
CONTRACTS PAYABLE	1	17					
BONDS PAYABLE	1	18					
INTEREST PAYABLE	1	19					
ACCRUED EXPENSES	1	20					
PAYROLL DEDUCTIONS	1	21					
DEFERRED REVENUES	1	22					
OTHER CURRENT LIAB	1	23					
Total Liabilities lines 14-23	1	24		0.00	0.00	0.00	0.00
Fund Equity							
UNRES RETAINED EARN	1	25					
RES FOR ENCUMBRANCES	1	26	1,587.17				
RES FOR SPEC PURP	1	27					49,540.40
UNRES FUND BALANCE	1	28	79,310.27				
Total Fund Equity lines 25-28	1	29	80,897.44	0.00	0.00	0.00	0.00
TOTAL LIAB & FUND EQUITY	1	30	80,897.44	0.00	0.00	0.00	0.00

**NORTHWOOD SCHOOL LUNCH PROGRAM
FINANCIAL STATEMENT
JUNE 30, 1998**

BALANCE - JULY 1, 1997 \$345.69

RECEIPTS:

Reimbursements	\$35,012.00	
Food Service Sales	\$48,717.44	
Misc. Reimbursements	\$0.00	
Bank Interest	<u>\$0.00</u>	\$83,729.44

EXPENDITURES:

Salaries	\$40,495.17	
Benefits	\$14,861.14	
Food	\$35,873.80	
Purchase of Equipment	\$82.17	
Expendables/Supplies	\$1,323.59	
Travel	\$63.05	
Dues & Fees	\$200.00	
Petty Cash	\$210.70	
Utilities	\$838.03	
Fire Safety Inspection	\$65.00	
Maintenance/Repairs	<u>\$233.77</u>	<u>\$94,246.42</u>

Balance - June 30, 1998 (\$10,171.29)

Department of Revenue Administration

To: Northwood Date: October 16, 1998

Your report of appropriations voted and property taxes to be raised for the 1998-1999 school year has been approved on the following basis:

Total Appropriation **\$5,199,676.24**

Revenues and Credits Available To Reduce School Taxes

Unreserved Fund Balance June 30, 1998	\$ 52,123.74
Fund Balance Voted From Surplus:	
(To Capital Reserve Fund).....	\$ 5,000.00
Fund Balance Remaining as Revenue.....	\$ 47,123.74
Revenue From State Source	
Foundation Aid	\$ 344,511.69
School Building Aid.....	\$ 60,000.00
Catastrophic Aid.....	\$ 41,295.00
Child Nutrition	\$ 34,183.00
Kindergarten Aid.....	\$ 27,000.00
Local Revenue Other Than Taxes	
Tuition	\$ 15,210.00
Earnings on Investments.....	\$ 1,800.00
Pupil Activities Rental of Facilities	\$ 900.00
Other Local Sources	
Trust Fund Income	
Transferred From Capital Projects Fund	
Transferred From Capital Reserve Fund	
Sale of Bonds and Notes	
Food Service Receipts.....	\$ 52,020.00
SUPPLEMENTAL APPROPRIATION.....	\$ 27,186.53
Total Revenue And Credits	\$ 656,229.96
District Assessment.....	\$4,543,446.28
Total Appropriation.....	\$5,199,676.24

1998 Independent Auditor's Report

August 28, 1998

School Board
Northwood School District
Northwood, New Hampshire

In planning and performing our audit of the general purpose financial statements of the Northwood School District for the year ended June 30, 1998, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

During our audit, we did become aware of matters that were an opportunity for strengthening internal controls and operating efficiency. The material that accompanies this letter summarizes our comments and suggestions regarding these matters. This letter does not affect our report dated August 28, 1998, on the general purpose financial statements of the Northwood School District.

We will review the status of these comments during our next audit engagement. We have already discussed many of the comments and suggestions with various District personnel and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters or to assist you in implementing the recommendations.

Respectfully submitted.

Mason & Rich Professional Association
Certified Public Accountants

Status of Prior Year's Findings and Recommendations:

Finding / Recommendation: The School District has undertaken a program to inventory its General Fixed Assets. However, the data that was compiled was insufficient for reporting in the financial statements. The School District needs to establish a written policy stating the dollar threshold for equipment to be included in the General Fixed Assets. Building and equipment costs to June 30, 1996 can be done at an estimated value, with additions after that date valued at no cost. Sufficient documentation needs to be available to document the dollar amounts and methodology used in the estimation of the original costs of the buildings and assets. Annual additions and retirement need to also have sufficient documentation concerning the cost paid, vendor and the expenditure account that the capital outlay was charged to. By maintaining the general Fixed Assets records as recommended, the General Fixed Asset Account Group could be included in the financial statements and the exception in the auditor's opinion would be eliminated.

Status: During our audit of the current year it was noted that this had not been implemented.

Current Year's Findings and Recommendations:

Finding: The School District needs to address the deficit in the Food Service Fund. During the current year the Food Service Fund ran a deficit due to the employee benefits being funded out of the Food Service budget.

Recommendation: We would recommend that the School District address the deficit either through increased revenues, an operating subsidy from the General Fund or having the General Fund pay the benefits.

Benefit: By implementing this recommendation the Food Service Fund would eliminate its deficit fund balances.

Management's Comments: The School Board will discuss this issue.

Finding: To ensure that the Student Activity Fund is properly administered, the School District should have control of the checking account. During the current year we noted that the Student Activity Fund was not being handled accurately.

Recommendation: The School District could administer the Student Activity Fund. This would include the making of deposits, writing of checks and reconciliation of the account.

Benefit: With the School District handling the account it would be ensured that it was up to date and accurate.

Management's comments: This issue has been addressed. The School District bookkeeper is now handling this account.

**School Administrative Unit #44
1999-2000 District Share of SAU Budget**

	1997		1997-1998			
DISTRICT	EQUALIZED	VALUATION	ADM IN	PUPILS	COMBINED	99-20 DISTRICT
	VALUE	PERCENT	ATTENDANCE	PERCENT	PERCENT	SHARE
Northwood	\$171,558,125	32.86%	447.5	31.44%	64.30%	\$152,081.57
Nottingham	\$181,771,277	34.82%	467.5	32.84%	67.66%	\$160,031.92
Strafford	\$168,718,044	32.32%	508.5	35.72%	68.04%	\$160,930.29
Total:	\$522,047,446	100%	1423.5	100%	200%	\$473,043.77

SCHOOL ADMINISTRATIVE UNIT #44

1998-1999 Salaries

Superintendent of Schools	\$72,000.00
Special Education Director	\$52,500.00
Business Administrator	\$45,000.00

1998-1999 Principal and Teacher Salaries

<u>NAME</u>	<u>POSITION</u>	<u>SALARY</u>
Guica, Jim	Principal	\$53,600.00
Gendron, Barbara	Assistant Principal	\$42,951.00
Ames-Kimball, Debra	6 -8	\$25,578.00
Blaikie, Cheryl	Art	\$19,160.00
Bostrom, Kathryn	Elementary	\$28,705.00
Bovey, Julie	6 - 8	\$20,337.00
Buzinski, Dorothy	Special Education	\$22,141.00
Carroll, Nancy	Elementary	\$30,526.00
Chamberlin, Susan	Math/Technology	\$28,305.00
Cronin, Leigh	Elementary	\$19,160.00
Cunningham, Vonda	Elementary	\$24,465.00
Desmarais, Suzan	Elementary	\$36,908.00
Dyer, Louise	6 - 8	\$21,353.00
Folan, Joanne	6 - 8	\$42,935.00
Gasowski, Annie	Physical Education/Health	\$34,201.00
Goodman, Lou	Elementary	\$42,435.00
Heichlinger, Alison	Elementary	\$23,340.00
Horn, Kate	Elementary	\$24,465.00
Konrad, Dorothy	Elementary	\$38,455.00
Kraft, Dorothy	Guidance	\$41,935.00
Kramas, Linda	Elementary	\$32,262.00
Lessard, Amy	Special Education	\$20,337.00
Lucey, Gale	Elementary	\$36,908.00
Magnusson, Lisa	Elementary	\$26,844.00
Marini, Mary	Special Education	\$35,908.00
McMaster, Roberta	Elementary	\$40,233.00
Nee, Tracey	6 - 8	\$27,483.00
Penney, Richard	Physical Education/Health	\$29,906.00
Pitman, Carla	Reading	\$32,270.00
Rainie, Jennifer	Music	\$22,737.00
Robertson, Allan	6 - 8	\$38,705.00
Wade, Dana	Special Education	\$32,588.00
Wheet, Jennifer	6 - 8	\$20,337.00
Williams, Susan	Media Generalist	\$20,208.00
Zielinski, Kim	6 - 8	\$29,150.00

1998 Chairman's Report for the Northwood School Board

Following a raucous 1998 School District meeting which saw the defeat of two building proposals, the Board set out to define its vision for the future. Of utmost importance, was providing our children with the best education possible given the financial and facility constraints placed upon the Board.

If recognizing that our children's interests are number one in our minds, retaining and hiring the best teachers, administrators and support staff personnel needed to be our next highest priority. Although we have had some transition in personnel, we have been able to find very good people to replace those who chose to leave. We are extremely pleased with the hiring of Dr. Harry Fensom as Superintendent of SAU #44.

It is in the atmosphere set out in the first two paragraphs that the Board held several open meeting sessions on goal setting. The following goals for the 1998-1999 school year are categorized below as "ongoing", "one year" and "one to three year" goals:

ONGOING:

1. Policies need to be listed (reviewed and revised if needed).
2. Improve communication with the school community and the community in general.
3. Meet more than minimum standards.

ONE YEAR GOALS:

1. Finalize an agreement with (the Northwood) Teachers' Association.
2. Pursue kindergarten building aid funding that is available, get approval from the State and put on the Warrant.
3. Develop a facility plan.
4. Organize deadlines for administrators (timelines, calendars, etc.).

ONE TO THREE YEAR GOALS:

1. Providing resources for gifted and talented students.
2. Begin adult education computer classes.
3. Begin (an) expanded summer program for students not in need of re-mediation.

These goals are ambitious and the Board has worked diligently to meet them. Our goal of listing the policies has been ambitious and we have been successful in reviewing and changing many policies during the last nine months. Our policies can be reviewed at the Superintendent's office and we appreciate any input from the citizens of Northwood regarding our policy manual.

As mentioned, our Teachers are very important to us and reaching a settlement on the contract was a high priority, and represents a very positive step in insuring that our children have a fine teaching staff in the school. It should be recognized that curriculum work continues with rough drafts of the science and social studies being presented to the Board. The technology program continues to grow and benefit the students, and our summer program is expanded as per our goal in 1999.

Also, at the time of this writing, the Board has filed a building plan for an additional kindergarten classroom. The Board has not been apprised of it's acceptance for funding by the State. Board members have also been meeting with other SAU Board members to discuss possible cooperative district solutions to our facility problems.

Northwood has been fortunate with a Board that has been able to work collaboratively to meet the challenges of today's educational issues. The Board has not been able to achieve every goal set forth, but our goals serve as a vision to carry forward into the next millennium.

Each time the Board convenes, whether it be at a regular meeting, a nonpublic session, an SAU 44 meeting or an individual (Coe-Brown Education, Technology, PTA, SAU Cooperative District, etc.) meeting, the individuals involved give up some aspect of their personal lives, leaving spouses and other family members at home, but in the pursuit of excellence for the education of our children, this is done without hesitation. Each member of the Board needs to be commended for the job that they have done. I personally want to thank each of them for the support that they have given me as I have attempted to carry on the tradition set by former chair, Bunny Behm.

In this final paragraph, I want to extend to Bunny a big thank you as I acknowledge the Board's appreciation for what she has given to the Town of Northwood. For fifteen of the last seventeen years, Bunny has sacrificed her personal life to work towards the improvement of the Northwood School. Bunny, as well as being on the Northwood Board, has served in the New Hampshire School Boards Association Executive Board. It would be nearly impossible to count the number of hours that she has spent doing this "job". Certainly the small stipend that she has received over the years, in no way begins to repay her for her time. Again on behalf of the Northwood School Board, I would like to say "thank you" to Bunny for all that she has done.

Respectfully Submitted,

Norman D. Dodge, Jr.

Chairman

SAU # 44
PRE-SCHOOL
PROGRAM

SCHOOL ADMINISTRATIVE UNIT #44
569 FIRST NEW HAMPSHIRE TURNPIKE
NORTHWOOD, N.H. 03261
(603) 942-1290
FAX: (603) 942-1295

NORTHWOOD
NOTTINGHAM
STRAFFORD

HARRY C. FENSOM, JR., Ed. D.
SUPERINTENDENT OF SCHOOLS

ROBYN M. JENISCH
BUSINESS ADMINISTRATOR

JUDITH A. McGANN, M.Ed.
SPECIAL EDUCATION DIRECTOR

James H. Giuca, M.Ed.
Principal,
Northwood School

William V. Carozza, M.Ed.
Principal,
Nottingham School

Richard A. Jenisch, M.A.
Principal,
Strafford School

It is with great pleasure and enthusiasm that I submit my first report as Superintendent of SAU #44. Originally from New Jersey, my relocation to New Hampshire following 25 years as teacher, graduate student and administrator in New York State represents the realization of a personal goal to live and work in this area of the country. Summer vacations for most of the past dozen years were spent in North Hampton, and as a youth, family vacations were enjoyed in Old Orchard Beach or Lake Winnepesaukee, which I now of course refer to as the "big lake". Despite what my accent may betray, I have always considered myself a New Englander by desire and feel very much at home here. I have also been made to feel welcome by virtually everyone I have met, which is deeply appreciated.

I have brought with me a belief in and commitment to a rather concise mission for the public schools. I feel very strongly that our responsibility is to provide our students with fond memories of their time spent with us and to have them leave us with the willingness to dream dreams and the abilities to realize these dreams.

Our students must be able to reflect on their time with us and be able to say, without hesitation, that this was a good chapter in their lives. A chapter, during which they were treated with dignity, were encouraged and helped to learn and to remain enthusiastic about learning, and were enabled to grow from a young child into a confident young adult.

At the same time, we must provide our students with the knowledge, skills and abilities to pursue and to attain their dreams for success and happiness. Our students must graduate as independent learners able to acquire, use and communicate information with high levels of competence. We must have in place a curriculum which is focused on these outcomes; a strong instructional program which incorporates high expectations and an understanding that there are differences in the way we learn; and a regimen of valid, continued assessment to measure and report progress.

It is this belief that influences my direction as an instructional leader, guides my decisions, and continues to convince me that public schools, which provide quality education, are the most important investment we can make in our youth and in our future.

In closing I would like to express my appreciation to Dick Steudle for his work as last year's interim superintendent and especially to the members of the SAU Boards for their constant support during my transition. It is through their commitment and forward thinking that I have inherited an SAU that has sufficient resources to provide quality service, and colleagues, whose talent and dedication make them a pleasure to work with and a joy to be with.

I look forward to a lengthy, fulfilling and productive term as your superintendent during which we will work together to store some memories and realize some dreams.

Respectfully Submitted,

Harry C. Fensom, Jr., Ed. D.
Superintendent of Schools

**Northwood School
511 First NH Turnpike
Northwood, NH 03261
(603) 942-5488
fax 942-5746**

Harry C. Fensom Jr., Ed. D.
Superintendent, SAU 44

James H. Giuca
Principal

Barbara Gendron
Assistant Principal

Principal's Report

Since I reported to you twelve months ago, the school has experienced significant changes in personnel, program improvements, and student performance. Perhaps the most visible change has been in personnel with the addition of four teachers, our new superintendent, Dr. Fensom, and new assistant principal, Mrs. Gendron.

From a program and curricula standpoint, we have made significant changes. We gave our reading program more structure by adding a new reading series while continuing to promote the Project Read instructional methods. This combination will provide instructional consistency in reading and language arts through the grades and give us consistent means for assessment.

Technology usage in our school continues to grow. Networking components have been installed and the training continues for the staff as we blend technology into class programs. We currently have networking access at our library station only. By February, 1999, however, we look forward to being connected in all parts of the school. With technology education in our school, now comes acceptable computer usage expectations for our students and staff. We have implemented a school board policy to address this aspect of the program to assure proper utilization of the technology equipment at school.

Throughout the year, we have been refining our science and social studies curricula. The final drafts are being made and include considerations for state requirements and testing expectations. This fall we brought in new social studies textbooks and science theme books that make a big difference in the classroom. The students and staff appreciate the new books. Thank you.

One of the key elements for instructional and student academic success is the tone of learning within the building. High expectations are held for all to help maintain an atmosphere with the school that promotes learning, respect for people and property, and excellence. This goes for staff and students.

Discipline should be the heart of any curriculum, and it certainly is at Northwood School. Mrs. Gendron, and I have tightened up discipline methods for the school to ensure fair and consistent procedures. As I have mentioned in our handbook, harassing, bullying, and any behavior that takes away from the learning atmosphere is not tolerated by our staff. Parents have been pleased with the style of discipline, and it is our intention to work with parents to reach solutions that bring positive results for the students

We will continue to emphasize homework and monitor student homework assignment books. With the parents working together with us on homework expectations, the message is clear for students - education is important at Northwood. Our goal is to prepare students for higher levels of instruction and learning and give them the skills to be independent learners

You should be proud to know that Northwood School District testing results for the New Hampshire Educational Assessments showed significant gains. In the six categories scored, Northwood students scored above the state average in four categories and equaled the state average in the other two categories. Why did we show a big improvement over the years? The answer is easy - hard work by the students and staff, adjustments in instruction, and a plan of improvement to bring about this change. We'll try to keep it going.

We do some nice things at school that don't always get in the newspaper or newsletters. We invite you to visit us anytime to see your tax dollars at work. If you visit, you'll see that the building is cramped, but we use that we have to the best of our ability. I want to thank all our volunteers and the school community as a whole for the effort and moneys they give to school programs. The staff and administration will continue to strive for improvement. We appreciate your support.

Respectfully Submitted,

James H. Guica
Principal

1998 Northwood School Nurse Report

The 1997-1998 school year had its usual compliment of minor injuries and illnesses that brought an average of 450 students to the school nurse's office per month. Phone communication and referrals to parents concerning needs of the children averages about 10 contacts per day.

The school year begins with head lice checks accomplished with the assistance of parent volunteers. Student contacts for head lice assessment accounts for approximately 550 "visits" to the nurse. Comparing years that lice checks were done simply by case finding (mostly concerns voiced by parents) and no mass screening, to years when we assessed the school body in its entirety, the nurse would suggest a complete assessment in the high risk groups (Gr. K-4) combined with student and parent education as the best uses of nursing time. The parent volunteers that assist in case finding and assessment make this tedious and time consuming task possible. Thank you.

The other large scale screening that takes place at the school, again with the help of trained volunteers, is the vision and hearing assessment. All students are regularly evaluated under the supervision of the nurse. In the 97-98 school year, 34 students were referred - some receiving glasses for the first time! Thanks to the area Lions Club and Lens Crafters at the Steeplegate Mall for helping all students who needed glasses to achieve that goal.

As school nurse, I feel fortunate to work at a school whose town supports health education. My hat goes off to Mr. Penney and Ms. Gasowski for their hard work teaching health and physical education; it is the heart of preventative health curriculum. The school hosts the Dare program for the fifth graders - teaching the children about drugs out in the community and exploring the dynamics of peer pressure and some refusal skills. The school also hosts safety programs: Captain Smyle, 911 Visits, a fire prevention assembly, Officer Phil, 5th grade puberty education, and some additions for the upper grades about choices and behavior, including the Cope Program and some group work on sex role stereo type behavior awareness.

The nurse's spring safety project was centered around helmet safety. A survey of the students showed that many children in grades 1-4 wore helmets. The reasons that they did not wear them was that they did not own one, thought they were ugly, or did not feel that local "yard" riding merited a need for a helmet. The numbers of students in grades 5-8 who did not wear helmets increased dramatically. The reasons for not wearing them were as follows: my parents do not make me, they're ugly, or they are not necessary. The school had presentations arranged for all grades on helmet safety and then had helmet sales at bargain prices at the school sponsored by New Hampshire Safe Kids (70 helmets sold). Some area businesses also sponsored helmets for 25 children. We all hope that more helmets are being worn in our community this year thanks to everyone's support.

As school nurse I cannot stress enough how much community support increases the services that the nurse can offer to the Northwood students. Over half of the nurse's hours are absorbed by special needs students (3.75 hrs./day). Without this kind of teamwork and wise utilization of resources many of these wonderful programs might not happen.

Good health and inner peace.

Sincerely,
Kathy Bird, RN

Northwood School
Graduating Class of 1998

Tim Archer

Jenny May Barr

Chaz Richard Beaulieu

Christie J. Beaulieu

Richard D. Blackburn

Matthew Thomas Bombaci

Craig Bourgeois

Kristen Lee Bready

Christopher E. Brown

Brian M. Cafmeyer

Kirsten Lee Cicchetto

Lindsey Marie Colburn

Sean Conroy

Brittany R. Copp

Thomas N. Corning

Daniel Michael Cronin

Russell E. Davidson

Brian Joseph Dean

Alex Desmarais

Jeremy A. deVries

Daniel J. Dodge

Erin Burns Dyer

Jamie Scott Fife

Steven L. Fitts

Keith W. Folsom

Kevin Michael Foster

Richard James Gagnon

Emily A. Giolito

Holly Lorna Gooch

Aimeè Marie Goralski

Wayne Aaron Hicks

Adam H. Holleran

Joseph J. Jeffrey, IV

Jennifer Jean Jordan

Jessica L. Kent

Matthew Lamb

Tracy Marie LeBel

Crystal Marie Leduc

James Robert Lindquist

Robert Michael Madison, Jr.

Roserain Marley Mayberry

Eric John McNeil

Bridget Hannah Melia

Nicholas J. Morales

Sarah Anne Morris

Jasmine Marie Preston

Paul David Richards

Matthew Allan Royce

Christopher G. Ruel

Tisha Jane Smith

Kaitlyn Elizabeth Snyder

Jason Ray Stevens

Carrie Ann Tasker

Timothy S. Theodore

Thomas Francis Whiting

1998 Births

Date of Birth	Name of Child	Name of Father	Name of Mother	Place of Birth
1/13/98	Angel Marie Brady	Kent Manning Brady	Kathleen Mary Foley	Manchester
2/15/98	Mariah Jean Dutil	Thomas Jules Dutil	Melissa Ann Hill	Concord
2/17/98	Bradley Michael Chandler	Michael Ernest Chandler	Leah McNulty	Manchester
3/6/98	Fergus Hennessey Leclere	Michael Carl Barry	Sara McKesson Leclere	Dover
3/10/98	Derek John Victoria	Darren Wade Victoria	Sandra Ellen Adams	Exeter
3/28/98	Sean Edward Nicholson	Joel Nicholson	Kelly Nicholson	Concord
4/1/98	Nathaniel Mark Chagnon	Mark Andrew Chagnon	Jaymie Lee Robertson	Rochester
4/5/98	Austin Douglas DeTrude	Jeffrey William DeTrude	Christy Sunshine Cushing	Concord
4/8/98	Allen Joseph Harrison	Charles Arthur Harrison	Kimberly Jean Hotchkiss	Exeter
4/28/98	Jane Avery Salach	Andrew William Salach	Shirley Rockefeller	Dover
5/5/98	Jessica Marie Cooper	Michael Eugene Cooper	Pamela Marie Fernane	Exeter
5/8/98	Chloe Nicole Bettencourt	Todd Alan Bettencourt	Nicole Patricia Dreyer	Dover
5/21/98	Erin Paige Docko	David Lee Docko	Jacqueline Hemon	Concord
5/21/98	Bailey Elizabeth Docko	David Lee Docko	Jacqueline Hemon	Concord
5/28/98	Bradley James Haggerty	John Fitzpatrick Haggerty	Denise Veronica Paige	Concord
6/1/98	Casey John Stewart	Timothy Michael Stewart	Pamela Jean Dollard	Manchester
6/3/98	Michaela Jean Cirillo	Michael James Cirillo	Deborah Ann Psinos	Concord
6/4/98	Colin Robert Jozokos	Robert Stanley Jozokos, Jr.	Tracey Ann Hammond	Lebanon

1998 Births, continued

Date of Birth	Name of Child	Name of Father	Name of Mother	Place of Birth
6/4/98	Wyatt Aaron Jozokos	Robert Stanley Jozokos, Jr.	Tracey Ann Hammond	Lebanon
6/14/98	Nyome Lea Sweet	Not Stated	Stephanie Ann Piwowarczyk	Concord
6/18/98	Ashlie Rose Blodgett	Nicholas Gene Blodgett	Christy Marie Barton	Concord
7/2/98	Baby Boy Locke	Ronald Alan Locke	Debra Ann Regnier	Manchester
7/17/98	Rachael Marie Robillard	Steven Alan Robillard	Marie Ann Mangar	Dover
7/19/98	Shane Theron Podmore	Kerry Podmore	Carol Young-Podmore	Concord
7/27/98	Billie Isabel Pingree	Donald Nelson Pingree	Colleen Berry	Portsmouth
7/31/98	Wesley Leo Lamphere	Timothy Lamphere	Lisa Lamphere	Concord
8/18/98	Bryce Daniel Twombly	Corey Allen Twombly	Amy Louise Cloutier	Manchester
9/9/98	Cheyenne Morgan Gardner	Richard Gardner	Roxanne Gardner	Exeter
9/17/98	Alexis Marie Arsenault	Peter Arsenault	Laura Arsenault	Concord
9/19/98	Hannah Marilyn Horton	Samuel Horton	Kristen Horton	Dover
9/30/98	Julie Dee Souryavong	Chy Souryavong	Sandi Souryavong	Concord
10/6/98	Jeremy Vincent Bates	Gary Bates	Kim Bates	Concord
10/19/98	Baby Girl Cooper	John Cooper	Michelle Cooper	Nashua
12/3/98	Cora Elaine Hodgdon	David Hodgdon	Elaine Hodgdon	Concord
12/4/98	Emily Jayne Barnes	Jason Barnes	Cheryl Barnes	Derry
12/6/98	Dustin Joseph Gervais	Christopher Gervais	Pauline Gervais	Concord

1998 Marriages

Date of Marriage	Groom	Bride	Place of Marriage
2/14/98	Christopher Bryant Allen	Kerry Ann McGillicuddy	Hampton
2/14/98	George Alan Fox Jr.	Janet Elaine Guarente	Northwood
3/12/98	Aaron J. LeTourneau	Meghan Marie Chandler	W. Nottingham
3/21/98	Ralph A. Blackey III	Tammy L. Cheever	Northwood
5/11/98	Steven Wayne Peirce	Louisa J. Salach	Raymond
5/19/98	Edward J. Herman	Patricia R. Vannest	Epsom
5/23/98	Robert Dominic Dedement	Sarah Elizabeth Cussins	Dover
5/30/98	Richard Andrew Kelley	Nancy Kay Miller	Strafford
6/6/98	Charlie Clifford Adcock III	Angela Marie Kelley	Northwood
6/27/98	Matthew Craig Thomas	Linda Loree York	Epsom
6/30/98	Timothy Henry Crowley	Deborah Jo Stahre	Epping
7/3/98	James Thomas McKay	Kara Marie Champagne	Hampton
7/12/98	Thomas Myles Mahoney	Courtney Crane Heald	Manchester
7/17/98	Mark D. McKenna	Aishah B. Ball	Northwood
8/1/98	Douglas E. Smith	Tammy Elizabeth Lebel	Northwood
8/1/98	James Stephen Brum	Kristyl Lee Chadbourn	Northwood
8/1/98	Jonathan David Becker	Susanne Marie Malouf	Northwood
8/2/98	Jason Paul Bartsch	Heather Dawn Lussier	Northwood
8/7/98	Eric Lee Marshall	Maura Catherine Barry	Northwood
9/12/98	Kenneth Murray Colpritt	Linda Marie Duval	Strafford
9/26/98	Douglas Tyler Jackson	Rebekkah Ann Fuller	Pittsfield
10/1/98	Brian William short	Amy E. Lynn	Seabrook
10/9/98	Henricus M. DeBoer	Joanne B. Dustin	Northwood
10/10/98	Bion Franklin Gardner	Flora Alice Heath	Deerfield
12/11/98	Michael K. Foss	Susan L. Fife	Concord

1998 Deaths

Date of Death	Name of Deceased	Father	Mother	Place of Death
1/5/98	Karen Alice Fowler	Robert W. Blymire	Dorothy J. Kinchart	Manchester
2/26/98	Eva Mary Callioras	Avard Milbury	Nellie Rhodes	Northwood
2/28/98	Robert F. Brown	Willie Brown	Dorothy Frasier	Epsom
4/17/98	Samuel Johnson, Jr.	Samuel Johnson	Rachel Louise Tasker	Northwood
4/19/98	Clyde M. Downs	Leroy Downs	Bertha Cram	Concord
5/21/98	Denise Anne Warren	Darius J. Davis	Paula A. Dallaire	Concord
6/7/98	Nancy Winslow Villamil	Ernest E. Jackson	Annie R. Henderson	Concord
6/16/98	Elizabeth A. Smith	Albert L. Smith, Jr.	Antonina Budrevich	Exeter
6/19/98	Florence E. Downs	William Wells	Nancy Wallace	Concord
7/7/98	Elizabeth F. O'Connor	George Hanley	Unknown	Epsom
7/19/98	Jane Swanson Bates	Otto Swanson	Betty Peterson	Concord
7/27/98	Lorenzo D. Witham	Melvin Witham	Mary Come	Dover
8/23/98	Pauline Athanasios Pantelopoulos	Athanasios Pantelopoulas	Gertrude Peabody	Epsom
9/10/98	Henrietta Victoria Bell	William Henry Harrison	Martha Williams	Northwood
10/3/98	Andrew Keay Upham	John F. Upham	Cathy Merkle	Dover
10/26/98	Marion Lois LaBarre	Louis A. Bowen	Helen L. Tomson	Northwood
12/7/98	Gladys A. Emerson	Reuben Pray	Alma Sadler	Loudon
12/7/98	Morris Yanofski	Samual Yanofski	Unknown	Concord
12/14/98	Elisabeth Hill Stromberg	Harry Hager	Clara Healey	Northwood
12/23/98	Laurette E. Bourgeois	Louis Bilodeau	Alma Tanguay	Concord
12/25/98	Ida M. Twombly	Joseph Deslauriers	Delia Delisie	Northwood
12/25/98	John E. Gunther	John Gunther	Helen Frazier	Northwood
12/25/98	Murray D. Tasker	Elmer Tasker	Clara Hanson	Concord

NOTES

Town of Northwood Schedule of Meetings

Board of Selectmen:

Monday - 6:00 p.m.

Call to be placed on the agenda - Agenda deadline Friday 12 noon prior to Monday evenings meeting.

Planning Board:

Fourth Thursday of each month - 7:00 p.m.

Call to be placed on the agenda - for consultations
Deadlines for applications are the first of each month

Board of Adjustment:

As needed basis

Applications must be presented to the Secretary Monday 9:00 a.m. - 2:00 p.m.

Parks & Recreation Commission:

First Wednesday of each month - 7:30 p.m.

1999 TOWN HOLIDAYS

New Year's Day	January 1, 1999	Friday
Civil Rights Day	January 18, 1999	Monday
President's Day	February 15, 1999	Monday
Memorial Day	May 31, 1999	Monday
4 th of July	July 4, 1999	Sunday
Labor Day	September 6, 1999	Monday
Columbus Day	October 11, 1999	Monday
Veteran's Day	November 11, 1999	Thursday
Thanksgiving Day	November 25 & 26, 1999	Thursday & Friday
Christmas Day	December 25, 1999	Saturday

Holiday Policy for Town of Northwood Employees:

If the Holiday falls on Saturday, The Town of Northwood will observe the holiday the Friday before. If the Holiday falls on a Sunday, the Town of Northwood will observe on the Monday following the holiday.

Date December 28, 1998

Virginia R. Dole, Chairman
Marion J. Knox
Douglas J. Peterson
Northwood Board of Selectmen

NORTHWOOD TOWN DEPARTMENTS TELEPHONE/ BUSINESS HOURS

Building Inspector / Code Enforcement - 942- 9100

Monday	8:00 a.m. - 12:00 noon
Thursday	1:00 p.m. - 4:00 p.m.
Saturday	8:00 a.m. - 11:00 a.m.

Chesley Memorial Library - 942-5472

Monday	10:00 a.m. - 5:00 p.m.
Tuesday	5:00 p.m. - 9:00 pm
Wednesday & Thursday	10:00 a.m. - 2:00 p.m. 6:00 p.m. - 8:00 p.m.
Friday	10:00 a.m. - 5:00 p.m.
Saturday	10:00 a.m. - 2:00 p.m.

Planning Board / Board of Adjustment Secretary - 942- 9100

Monday	9:00 a.m. - 2:00 p.m.
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Selectmen's Business Office - 942-5586

Monday, Tuesday, & Friday	9:00 a.m. - 2:00 p.m.
Wednesday	CLOSED TO PUBLIC
Thursday	9:00 a.m. - 4:30 p.m.
Saturday	9:00 a.m. - noon

Tax Collector's Office - 942-8411

Monday	4:00 p.m. - 7:00 p.m.
Thursday	3:00 p.m. - 5:00 p.m.
1 st Saturday of the month	10:00 a.m. - 12 noon

Town Clerk's Office - 942-5422

Monday	4:00 p.m. - 7:00 p.m.
Tuesday, & Friday	9:00 a.m. - 1:00 p.m.
Saturday	9:00 a.m. - noon

Transfer / Recycling Facility - 942-9105

Wednesday, Saturday & Sunday	8:00 a.m. - 12 noon
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TELEPHONE DIRECTORY

DEPARTMENT	TELEPHONE #
Fire / Rescue / Emergency Management	911
Fire Station Office	942-9103 / 9104
Health Officer	942- 9100
Highway Trailer	942-9108
Police Department (Business)	942-9101
Police Department (Dispatch)	942-8284
Rural District Health Council	755-2202