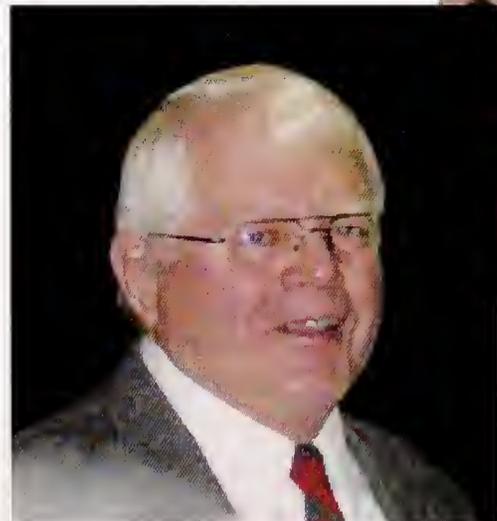


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NORTHWOOD, NH



2010 TOWN REPORT



For the year ending December 31, 2010

2010 TOWN REPORT COVER & ARTWORK

This year's town report cover features photographs of the March 2010 Annual Town Meeting and the Northwood Budget Committee working to prepare their proposed budget recommendations. The board of selectmen and school board create their budgets in the fall of the year, often requiring long work sessions and countless hours of review. Starting in early January the budget committee receives the budgets and holds public hearings to receive comments from Northwood citizens before preparing their recommendations for the annual town and school district meetings held in March. At the annual meetings, the voters have the opportunity to directly decide on the operating budgets for the town and school district and all items listed on the warrant. Often referred to as "the purest form of democracy in the world" citizens have the right to debate the issues and by voting, determine how their local government will be funded in the coming year. We encourage you to read the reports and review the financial statements within this annual report to be fully informed.

Cover pictures: Upper right: Town Clerk/Tax Collector Judy Pease; Northwood Selectmen from left: Chairman Scott Bryer, Selectman Robert Holden, Selectman Alden Dill and Town Administrator David Stack; Northwood Budget Committee meeting; lower left: Town and School District Moderator Robert Robertson.

For many years, the Town of Northwood and Coe-Brown Northwood Academy have worked together to provide a forum for students to showcase their art in the annual report. Coe-Brown students, under the direction of Fine Arts Curriculum Coordinator Scott Chatfield and Art Educator Allen Unrein, were asked this year to apply their artistic and/or photographic knowledge and talent to the theme of "Northwood People". We hope you enjoy the beautiful drawings that are included throughout. We would like to personally thank each student who contributed their time and talent by submitting a work for consideration this year.

Also included in this year's report are photographs of Northwood people who were captured around town-both volunteers and employees. We always welcome your comments and encourage you to consider serving on a town board or committee. A sample volunteer sheet is at the back of this report and is available on the town website: www.northwoodnh.org

Selectmen of Northwood

Scott R. Bryer
Chairman

Robert Holden
Vice-Chairman

Alden Dill
Selectman

ANNUAL REPORT

of the

TOWN OFFICERS

Northwood, NH

For the Fiscal Year Ending

DECEMBER 31, 2010

and of the

SCHOOL DISTRICT

For the Fiscal Year Ending

JUNE 30, 2010

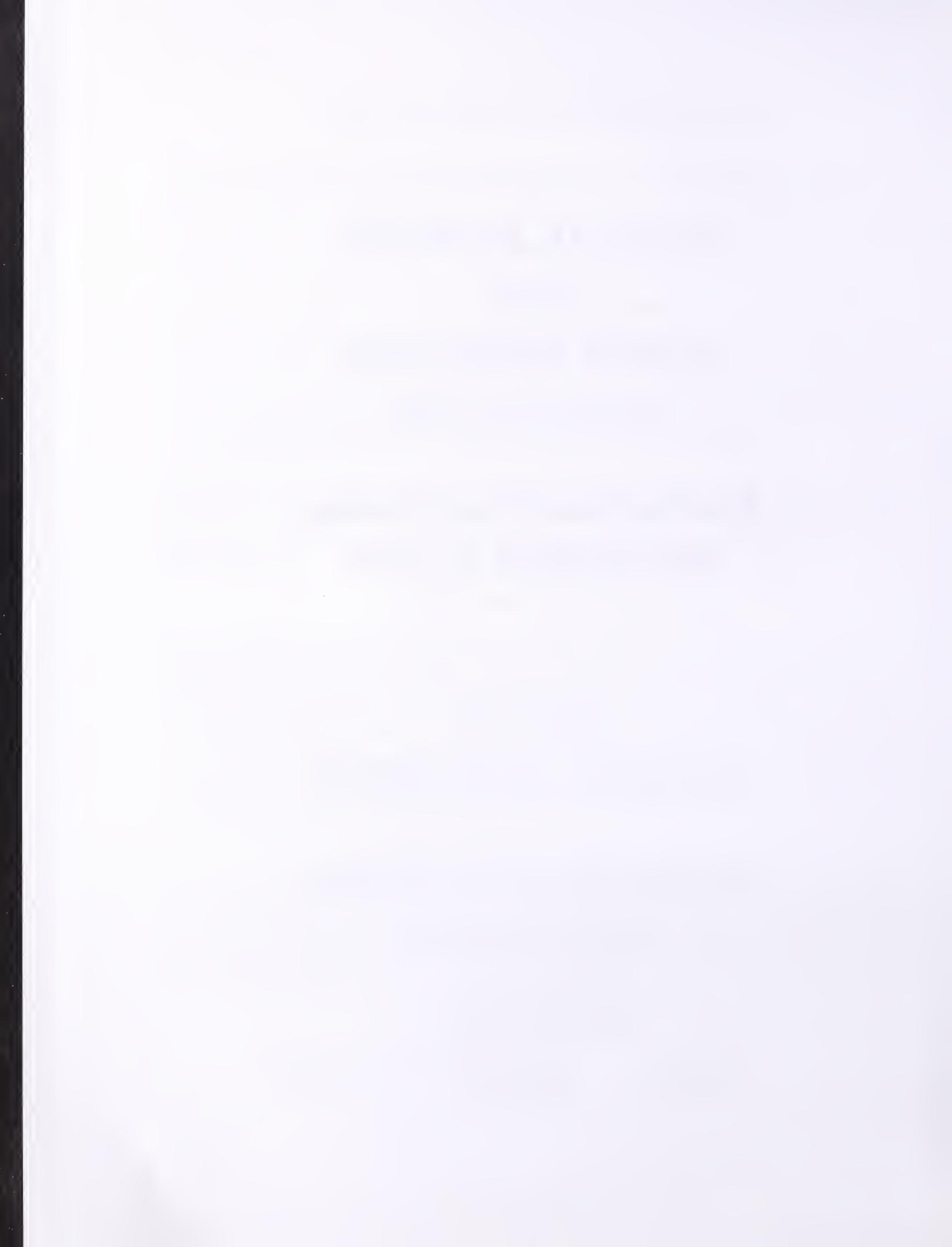


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	Inside back cover

NORTHWOOD PEOPLE
by Coe-Brown Northwood Academy Students



*Clockwise from
upper left:*



*Reminiscing by
Brittany Readell*

*Innocence by
Shannen Kentenci*

*Untitled by
Bridgette Grigor*

*Wulfeman by Trevor
Harcourt*



*Chainsaw by
Spencer Jacques*



TOWN OFFICIALS AS OF DECEMBER 31, 2010

Elected Town Officials

Moderator

Robert B. Robertson Term Expires March 2012

Road Agent

James D. Wilson Term Expires March 2012

Town Clerk/Tax Collector

Judy Pease Term Expires March 2012

Town Treasurer

Joseph A. Knox Term Expires March 2011

Elected Boards and Committees

Board of Selectmen

Alden Dill	Term Expires March 2013
Scott R. Bryer, Chairman	Term Expires March 2011
Robert Holden, Vice-Chairman	Term Expires March 2012

Budget Committee

Daniel McNally, Chairman	Term Expires March 2012
James Vaillancourt, Vice Chairman	Term Expires March 2012
Kevin Ash	Term Expires March 2011
Robert E. Bailey	Term Expires March 2012
Betsy Colburn	Term Expires March 2013
Kenneth Curley, resigned	Term Expires March 2011
Virginia Dole	Term Expires March 2013
Nona Holmes	Term Expires March 2012
Herb Johnson	Term Expires March 2011
Muriel Johnson	Term Expires March 2013
Babette Morrill, resigned	Term Expires March 2013
Kenneth Rick	Term Expires March 2011
Bonnie Sears, appointed	Term Expires March 2011
Helen Ash, School Board Representative	
John Jacobsmeyer, Water District Representative	
Alden Dill, Selectmen Representative	
Linda Smith, Board Administrator	
Lisa Fellows-Weaver, Board Secretary	

Cemetery Trustees

William Bushnell, Chairman	Term Expires March 2011
George E. Reese	Term Expires March 2012
Babette Morrill	Term Expires March 2013

TOWN OFFICIALS AS OF DECEMBER 31, 2010
Elected Boards and Committees

Library Trustees

Ann Kelley, Chair	Term Expires March 2013
Norma Heroux, Treasurer	Term Expires March 2012
Margaret Walker, Secretary	Term Expires March 2011
Lorna Patey, Alternate	Term Expires March 2013
Pat Bondelevitch, Alternate	Term Expires Oct 2011

Planning Board

Robert Strobel, Chairman	Term Expires March 2012
Herb Johnson, Vice-Chair	Term Expires March 2011
Deborah Couch, resigned	Term Expires March 2012
Roger LeClerc	Term Expires March 2011
Robert Press, resigned	Term Expires March 2013
Richard Wolf	Term Expires March 2013
Babette Morrill, appointed	Term Expires March 2011
Adam Sprague, appointed	Term Expires March 2011
Patrick Bell, Alternate	Term Expires March 2012
Scott Campbell, resigned	Term Expires March 2011
Victoria Parmele, Alternate	Term Expires March 2013
Robert Holden, Selectmen Representative	
Elaine O. Planchet, Planner	
Linda Smith, Board Administrator	
Lisa Fellows-Weaver, Board Secretary	

Police Commission

John Schlang, Chairman	Term Expires March 2011
W. Edward Bryant, Jr.	Term Expires March 2013
Richard Cummings	Term Expires March 2012
Linda Smith, Board Administrator	

Supervisors of Checklist

Phyllis L. Reese	Term Expires March 2012
Patricia Durkan	Term Expires March 2016
Genevieve "Ginny" Rogers	Term Expires March 2014

Trustees of Trust Funds

Joann W. Bailey	Term Expires March 2011
Kevin Murphy	Term Expires March 2013
Russell C. Eldridge	Term Expires March 2012

TOWN OFFICIALS AS OF DECEMBER 31, 2010

Appointed Boards and Committees

Agricultural Committee

Alden Dill	Term Expires March 2012
Victoria Parmele	Term Expires March 2013
Scott Martin	Term Expires March 2013
Robert Young	Term Expires March 2011

Board of Adjustment

Bruce Farr, Chairman	Term Expires March 2012
Roy Pender, Vice-Chairman	Term Expires March 2012
Robert Bailey	Term Expires March 2013
Nona Holmes	Term Expires March 2011
Thomas Lavigne	Term Expires March 2011
Curtis Naleid, Alternate	Term Expires March 2011
Douglas Pollock, Alternate	Term Expires March 2012
Jean W. Lane, Alternate	Term Expires March 2012
Linda Smith, Board Administrator	
Lisa Fellows-Weaver, Board Secretary	

Cable Advisory Committee

Renee Camille, Chair	Term Expires March 2012
Patricia Adams	Term Expires March 2011
Ken Camille	Term Expires March 2012
Ken Curley, Secretary	Term Expires March 2012
Peter Blinn	Term Expires March 2013

Conservation Commission

Stephen Roy, Chairman	Term Expires March 2011
Steve Hampl, Vice Chairman	Term Expires March 2013
Thomas Chase	Term Expires March 2013
Paul Lussier	Term Expires March 2011
Michael Matson	Term Expires March 2012
Loren O'Neil	Term Expires March 2012
James Ryan	Term Expires March 2013
Wini Young	Term Expires March 2012
Linda Smith, Board Administrator	
Lisa Fellows-Weaver, Board Secretary	

Economic Development Committee

Kristen Kiernan, Chair	Term Expires March 2011
David Tousignant, Vice-Chair	Term Expires March 2011
Judy Burke	Term Expires March 2011
Hal Kreider	Term Expires March 2011
Kenneth Rick	Term Expires March 2011

TOWN OFFICIALS AS OF DECEMBER 31, 2010

Appointed Boards and Committees

Economic Development Committee

Kevin Ash, Budget Committee	Term Expires March 2012
Herb Johnson, Planning Board	Term Expires March 2011
Scott Bryer, Selectmen Representative	

Emergency Management Committee

Robert E. Young, Director	Term Expires March 2012
Kevin Madison, Deputy Director	Term Expires March 2012
Glendon Drolet, Assistant Director	Term Indefinite
George Ashford	Term Expires March 2012
P. Donald Arsenault	Term Expires March 2013
Stephen Bailey	Term Expires March 2011
David Copeland	Term Expires March 2012
Sandy Garrett	Term Expires March 2012
Susan Holden	Term Expires March 2013
James Wilson	Term Expires March 2011

Highway Advisory Committee

Robert Bailey, Chairman	Term Expires March 2011
Stephen Bailey	Term Expires March 2013
Gregg Bane	Term Expires March 2013
Fred Bassett	Term Expires March 2012
Allan "Joe" Holmes	Term Expires March 2011

Recreation Commission

Scott Vaughn, Co-chair	Term Expires March 2013
Debra Regnier-Locke, Co-chair	Term Expires March 2012
Charles Comtois	Term Expires March 2013
Kelly Adams	Term Expires March 2011
Loren O'Neil	Term Expires March 2011
Rebecca Bowers	Term Expires March 2012
Jessica Matson	Term Expires March 2012

Recycling Committee

Ken Curley, Chairman	Term Expires March 2011
Lucy Edwards, Secretary	Term Expires March 2011
Doug Chamberlin	Term Expires March 2013
Margaret Walker	Term Expires March 2011
Barbara Desautels	Term Expires March 2013
Stephen Preston, Transfer Station Supervisor	

Rural District VNA

Priscilla Merrill	Term Expires April 2013
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TOWN OFFICIALS AS OF DECEMBER 31, 2010
Appointed Boards and Committees

Technology Committee

Kevin Ash	Term Expires March 2011
Ken Curley	Term Expires March 2012
William Tappan	Term Expires March 2013
Robert Young	Term Expires March 2013

Town Facilities Committee

Stephen Bailey	Term Expires March 2011
Fred Bassett	Term Expires March 2011
Charles Comtois	Term Expires March 2012
Russell Eldridge	Term Expires March 2012
Marion Knox	Term Expires March 2011
Scott Vaughn	Term Expires March 2011
Norma Heroux, Library Trustee Representative	
Alden Dill, Selectmen Representative	



Ink Drawing by Anthony Toscano

TOWN OFFICIALS AS OF DECEMBER 31, 2010

Town Departments & Officials

Building Inspection/Code Enforcement Health Department

David Hickey, P. E.
Don Gardiner, Assistant
David Copeland, Assistant
Donald Arsenault, Health Officer

Administration Department

David Stack, resigned	Town Administrator
Brent T. Lemire, MPA	Interim Town Administrator
Marcia J. Severance	Municipal Receptionist
Diane Young	Office Assistant
Gary Garnett	Cable Coordinator
Brett S. Purvis & Associates	Assessing Contractor

Finance Department

Sandra Garrett, Finance Administrator
Joseph Knox, Town Treasurer
Marcia Severance, Deputy Town Treasurer

Fire and Rescue Department

George E. Ashford, Chief of Department
Matthew Hotchkiss, Deputy Chief

Company 1

Captain Vincent Bane
Lieutenant James Lindquist
P. Donald Arsenault
Donald Bassett
Scott Bryer
Jason Buxton
Michael Carlton
Michael Chamberlin
Timothy Comtois
Michael Corson
John Difeo
Richard Drown
Cory Fuller
Jeffrey Gibson
Robert Graves III
Robert Lindquist, Jr.
Michael Nereson
Robert West

Company 2

Captain Gregory Leblanc
Lieutenant Fred K. Bassett
Lieutenant Nikolas Bassett
Scott Anstey
Taylor Ashford
Stephen Bailey
Scott Brown
Charles Crowley
Darel Dean
Ryan Drown
Jessica Hartman
Devin Jeannotte
Jesse Mainheit
Daryl Morales
Earl Strout
David Wakeman

EMS Company

Captain Kevin Madison
Lieutenant Scott Severance
Lieutenant Kayla Severance
Bryan Bruce
Betsy Colburn
Naoko Kondrup
Sandra Priolo

TOWN OFFICIALS AS OF DECEMBER 31, 2010

Town Departments & Officials

Fire and Rescue Department

Support Company

Dee Ashford Terri Madison
Lori Bassett Helen Mainheit

Explorers

Ryan Drown Sara Hanrahan
Joseph Gibson Nick Hoisington
Michael Gibson Zach Horan

Forest Fire Warden

George E. Ashford

Deputy Forest Fire Warden

Stephen Bailey Vincent Bane
Fred Bassett Matthew Hotchkiss
Greg Lablanc Kevin Madison
David Wakeman

Highway Department & Transfer Station

James D. Wilson, Road Agent
Charles Pease, Road Laborer
Stephen Preston, Transfer Station Supervisor
Donald Hodgdon, Attendant
John Schlang, Road Laborer & Attendant

Human Services Department

Susan Holden, Director
Sandy Garrett, Assistant

Land Use Department

Linda Smith, Board Administrator
Elaine O. Planchet, Town Planner
Lisa Fellows-Weaver, Board Secretary

Library

Donna Bunker, Library Director
Danielle Fortin, Youth Librarian
Lynne Young, Library Assistant
Amy Denham, Library Aide

TOWN OFFICIALS AS OF DECEMBER 31, 2010

Town Departments & Officials

Police Department Glendon Drolet, Chief of Police

Sergeant Shane Wells	Officer Matthew Zobel
Officer Joseph Lister	Officer Michael Capsalis
Officer Adam C. Govoni	Officer Nicholas Drew
Officer Joshua Preve	Officer Robert Wharem
School Resource Officer Pat Potter	
Administrative Assistant Wendy Tuttle	

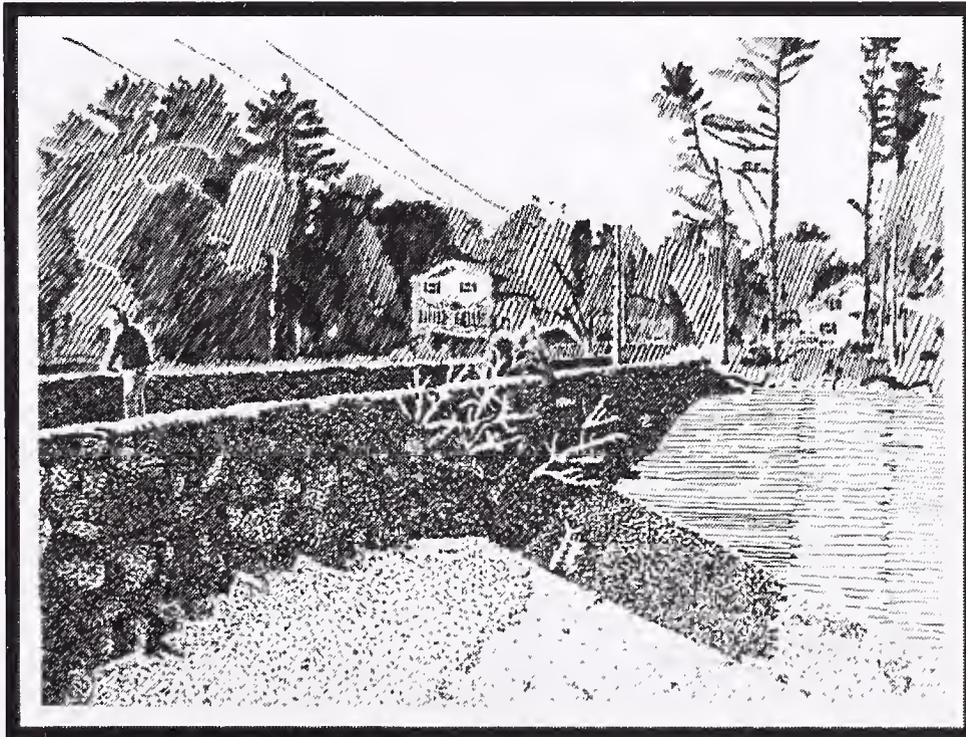
Recreation Department

Kathy Boudreau, Director
Stephanie Pollastro, Beach Coordinator

Town Clerk / Tax Collector
Judy C. Pease

Deputy Town Clerk / Tax Collector
Nancy Gardner, resigned
Sharon Olsson

Town Historian
Joann W. Bailey



Ink Drawing by Emilee Gancarz

Town Meeting Minutes March 13, 2010

Robert Robertson called the Annual Meeting to order at 9:00 a.m. at Coe-Brown Northwood Academy with the pledge of allegiance. He then presented the newly organized Economic Development Committee that had a display in the hall. He went on to read the results of the election. He then read the beginning of the warrant when Joann Bailey moved and it was seconded to dispense with reading of the entire warrant and take up each article as presented. By a show of hands the motion passed. He appointed counters as follows: Colleen Pingree, Janet Clark, Kenneth Curley.

NEW POLICE OFFICER POSITION

Article 2: Selectman Scott Bryer moved and Edward Bryant seconded to see if the Town would vote to raise and appropriate the sum of forty-six thousand five hundred dollars (\$46,500) to establish a new permanent full-time police officer position. The appropriation represented the cost of salaries and benefits from April 1, 2010 through December 31, 2010. The full year cost of salaries and benefits for the position would be \$62,000.

Selectman Alden Dill moved and it was seconded to allow non-residents to speak. By voice vote, it carried. Chief Glendon Drolet made a brief presentation stating that the Town does not have enough officers according to FBI standards or to cover the increase in the number of calls. After more discussion, the Moderator announced that he had been given a Petition for Card Ballot. With no further discussion, a vote by card ballot was taken.

While the ballots were being counted, the Moderator presented maple syrup to Marcia Severance for her many years of service and friendly smile to those who come into Town Hall.

Chief Drolet announced the creation of NIXEL.COM, a program allowing residents to receive up-to-date information affecting the neighborhood by e-mail and text message.

The count of the vote was: 89 in favor, 62 opposed. The article passed.

2010 OPERATING BUDGET

Article 3: Dan McNally, Chairman of the Budget Committee, moved and Treasurer Joe Knox seconded to see if the Town would vote to raise and appropriate the sum of \$3,126,276 as an operating budget for the year 2010. Said sum did not include special or individual articles addressed. This amount represented a decrease of \$.15 to the tax rate. With no discussion, by a show of hands, the article passed.

POLICE VEHICLE PURCHASE

Article 4: Jean Lane moved and Police Commissioner Edward Bryant seconded to see if the Town would vote to raise and appropriate the sum of thirty five thousand dollar (\$35,000) for

Town Meeting Minutes March 13, 2010

the purpose of purchasing and equipping a new police cruiser for the Northwood Police Department. With no discussion and by show of hands, the article carried.

FIRE ENGINE PAYMENT

Article 5: Selectman Bryer moved and Selectman Dill seconded to see if the Town would raise and appropriate the sum of sixty thousand one hundred and nine dollars (\$60,109) for the second of five annual payments on a five year lease on Fire Engine 1 and to fund this appropriation by authorizing the withdrawal of this sum from the Fire/Rescue Department Vehicle Capital Reserve Fund. This lease agreement was approved at the 2008 Town Meeting and does not contain an escape clause. By a show of hands, article passed.

CHANGE OF PURPOSE – FIRE/RESCUE DEPARTMENT VEHICLES SPECIAL REVENUE FUND

Article 6: Selectman Robert Holden moved and Mr. Knox seconded to see if the town would vote to expand the purpose of the existing Ambulance Replacement Special Revenue Fund created pursuant to RSA 31:95-c, to include fire rescue vehicles and to change the name to the Fire/Rescue Vehicle Replacement Special Revenue Fund. Ginger Dole asked that the Board explain and advise the percentage the fund had been distributed. Town Administrator David Stack explained that this was a housekeeping article, and that 30% of the fund goes to ambulance replacement and 70% to fire vehicles. He went on to say that the intent was to maintain the split. If the Department of Revenue Administration approves, the distribution could be amended later, but it was important to change the purpose. Matthew Bombaci asked if the Fire Department and Ambulance sections were separate units, and Selectman Bryer said it was all one unit. The money is received from ambulance calls.

Ginger Dole asked to amend the article to state the 30% to ambulance purchase and 70% to fire vehicles. Her amendment was seconded by Fire Chief George Ashford. By a show of hands, the amendment carried. With no further discussion on the article, by a ballot vote, the article carried, 134 in favor, 10 opposed

Steve Bailey moved and it was seconded to not reconsider articles 1 through 6. Selectman Holden stated to reserve your right to vote by defeating this motion. Doug Chamberlin stated that late in the day several people will have left, and it is not right to reconsider after those people leave. By show of hands, the motion passed.

HIGHWAY EQUIPMENT CAPITAL RESERVE DEPOSIT

Article 7: Ms. Lane moved and Kenneth Curley seconded to see if the Town would vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be deposited into the previously established Highway Equipment Capital Reserve Fund. After some discussion and with a show of hands, the article carried.

Town Meeting Minutes March 13, 2010

FACILITIES COMMITTEE EXPENDABLE TRUST

Article 8: Ms. Lane moved and Mr. Knox seconded to see if the Town would vote to raise and appropriate the sum of thirty three thousand five hundred dollars (\$33,500) to be deposited into the previously established Facilities Committee Expendable Trust Fund previously established for the maintenance, improvement, repairs and replacement of general government buildings. With no discussion and by a show of hands, the article passed.

POLICE STATION EXPANSION CAPITAL RESERVE DEPOSIT

Article 9: Selectman Dill moved and Doug Sargent seconded to see if the Town would vote to raise and appropriate the sum of twenty thousand dollars (\$20,000) to be deposited into the previously established Police Station Expansion Capital Reserve Fund. Mr. Bombaci asked how much of negative \$.15 that had been realized in Article 3 had been used up by approving the previous articles and it was determined that it was now a plus \$.07. Jim Ryan requested that the current amounts in the trust funds be incorporated as part of the articles and Selectman Bryer responded that those amounts were listed in the handouts available to those in the audience. Jim Vaillancourt stated he opposed this article because he felt the Town should be moving toward a safety complex. After more discussion and by show of hands, the article was defeated.

TOWN HALL IMPROVEMENT CAPITAL RESERVE FUND

Article 10: Joann Bailey moved and James Sinnamon seconded to see if the Town would vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be deposited into the previously established Town Hall Improvement Capital Reserve Fund. Mr. Sargent asked why the Board put these articles in the warrant if they were opposed to them and Selectman Bryer responded that as a courtesy to departments the articles were placed on the warrant and it was left up to the voters to say if they wanted them or not. By a show of hands, the article defeated.

LIBRARY CAPITAL RESERVE FUND

Article 11: Ms. Lane moved and Mr. Sinnamon seconded to see if the Town would vote to establish a capital reserve fund under the provisions of RSA 35:1 to be known as the Library Building Capital Reserve Fund for the purpose of purchasing land and the construction costs to expand the current library or construct a new library and to raise and appropriate the sum of twenty five thousand dollars (\$25,000) to be placed in this fund. Mr. Sargent asked to amend the article to read "and authorize selectmen to make decision regarding expenditures." There was no second, so the amendment died. Matt Nickerson spoke in favor of the article as an on-line student stating the advantages to having a better library. Librarian Donna Bunker spoke as to need of this article, asking for support. Library Trustee Ann Kelley, spoke about water problem and leaks. Library Trustee Margaret Walker spoke of aging building. Lucy Edwards stated her support of this article. Mr. Chamberlin and Susan Lombard stated their support. Ms. Lombard stated that the library offered classes and other opportunities for the Town to learn

Town Meeting Minutes March 13, 2010

and get to know your neighbors. Selectman Bryer stated it was not a matter of not supporting but the long term needs. Mr. Sargent stated again he would like to have it stated who decides how the funds are distributed. After more discussion and by a show of hands, the vote was 39 in favor, 89 opposed, the article was defeated.

CABLE EXPENDABLE TRUST FUND

Article 12: Ms. Bailey moved and Mr. Sinnamon seconded to see if the Town would vote to raise and appropriate the sum of thirty nine thousand eight hundred eighty dollars (\$39,880) to be deposited into the previously established Cable Expendable Trust Fund and to fund this appropriation by authorizing the transfer of that amount from the unreserved fund balance as of December 31, 2009. This amount is the equivalent of the amount received as cable TV franchise fees in the year 2009. Mr. Sinnamon asked what was broadcast and was advised that currently selectman meetings and school meetings and hope to have planning board meetings broadcast soon. Mr. Sargent stated that we should not vote for this article but use this money to defer taxes. Selectman Bryer stated that this money could not be used on any other items. Michael Rainey asked if we could ask the cable company to reduce franchise fees. Mr. Curley explained that this money has been used for cameras, audio systems and broadcast equipment. The plan is to upgrade the equipment and expand the meetings covered. Mr. Rainey asked if there was budget and a committee to expend this money, Mr. Curley stated that renegotiation of fees contract expires in 2011 so can be renegotiated at that time. Mr. Bombaci asked if the equipment can it be used for other purposes such as sports events. Mr. Curley responded that as long as the borrower was trained, the equipment could be loaned out, as long as the person is qualified. Bonnie Sears asked how can we find out when and what is being shown. Mr. Curley stated the bulletin board on was on channel 24, and the website www.LRPA.ORG shows the listing of shows. Rick Wolf asked to move the article. Mr. Rainey reiterated asking if there is a budget of where this money is spent. Finance Administrator Sandy Garrett stated that receipts for purchases are presented to the Trustee of Trust Funds and that they distribute payments and that an activity report can be run to show this distribution. By show of hands, article carried.

TRANSFER STATION EXPENDABLE TRUST DEPOSIT

Article 13: Mr. Sargent moved and Mr. Sinnamon seconded to see if the Town would vote to raise and appropriate the sum of four thousand two hundred fifty five dollars (\$4,255) to be placed in the existing Transfer Station Expendable Trust Fund previously established for the purpose of purchasing transfer station equipment and repairing and maintaining the transfer station buildings and to fund this appropriation by authorizing the transfer of that amount from the unreserved fund balance as of December 31, 2009. This amount is the equivalent of the amount received from the sale of recyclable materials in 2009. By a show of hands, the article carried.

Town Meeting Minutes March 13, 2010

CEMETERY IMPROVEMENT EXPENDABLE TRUST FUND

Article 14: Ms. Lane moved and Mr. Sargent seconded to see if the Town would vote to raise and appropriate the sum of five hundred dollars (\$500) to be deposited into the previously established Cemetery Improvement Expendable Trust Fund and to fund this appropriation by authorizing the transfer of that amount from the unreserved fund balance as of December 31, 2009. This amount is the equivalent of the amount received from the sale of cemetery lots in 2009. With no discussion and by a show of hands, the article carried.

The Moderator then announced there were sandwiches available, and that any proceeds would be going to the food pantry.

MILFOIL TREATMENT AND CONTROL PROGRAM EXPENDABLE TRUST

Article 15: Ms. Lane moved and Mr. Sargent seconded to see if the Town would vote to raise and appropriate the sum of three thousand dollars (\$3,000) to be deposited into the previously established Milfoil Treatment and Control Program Expendable Trust Fund. Mr. Vaillancourt, president of Northwood Lake Watershed Association, stated that no state funds available for this treatment this year, because it is not in their 5-year plan. He went on to say that this is a good investment. Mr. Bombaci asked if this treatment is an organic treatment, and if not is there one available. Mr. Vaillancourt stated it is not organic, but went on to explain the function which is heading toward that end, but it is not there yet. Harold Kreider, urged to vote to keep water clean to attract visitors, not just as an advantage to those living on the lakes. With no further discussion and by a show of hands, the article carried.

PAYMENT FOR COMPACTOR

Article 16: Mr. Sargent moved and Mr. Sinnamon seconded to see if the Town would vote to raise and appropriate the sum of nine thousand dollars (\$9,000) to make a principal payment, plus all accrued interest due at time of payment, for the trash compactors at the Transfer Station that were approved for purchase at the 2007 Town Meeting without an escape clause, and to authorize the withdrawal of this amount from the previously established Transfer Station Expendable Trust. With no discussion and by a show of hands, the article carried.

POLICE SPECIAL DUTY

Article 17: Mr. Sargent moved and Mr. Sinnamon seconded to see if the Town would vote to raise and appropriate the sum of fifty thousand dollars (\$50,000) for the purpose of special duty coverage provided by the Northwood Police Department with the intention that all funds expended pursuant to this article be reimbursed by the person/company that requires the coverage. With no discussion and by a show of hands, the article carried.

EMERGENCY MANAGEMENT PLAN UPDATE

Article 18: Selectman Dill moved and Mr. Sinnamon seconded to see if the Town would vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to perform an update of the

Town Meeting Minutes March 13, 2010

Town of Northwood Emergency Management Plan. Robert Young, the Director of Emergency Management, stated that the Emergency Management Plan needed to be updated to be eligible for the 50% matching funds available by FEMA. He stated that the Town needed to vote the entire \$10,000 to be able to spend the funds. With no discussion and by a show of hands, the article carried.

The Moderator thanked Mr. Young for covering the annual school meeting as Moderator pro tempore in his absence.

LAND USE CHANGE TAX ALLOCATION

Article 19: Mr. Sargent moved and Mr. Knox seconded to see if the Town would vote to decrease the percentage of the Land Use Change Tax that is allocated to the Conservation Land Fund from fifty percent (50%) to 25 percent (25%). If adopted this article would take effect April 1, 2010. Lucy Edwards, moved to indefinitely postpone and Bob Bailey seconded. Ms. Dole stated she needed to hear the pros and cons of voting on this. Bruce Farr stated he was not in favor of indefinitely postponing. Board Administrator Linda Smith stated that moving to indefinitely postpone cuts debate. Jim Ryan stated this was not put forth by the Conservation Commission, and that they would like to keep it the way it is. Selectman Holden urged not to table the article. Ms. Edwards stated that none of the Commission had been approached about this article. She went on to say that after consulting with the Commission perhaps the article could be addressed in a further year. The vote on indefinitely postponing was then taken by show of hands, and the article was indefinitely postponed.

ATHLETIC FIELDS REGULATIONS ORDINANCE

Article 20. Selectman Dill moved and Selectman Bryer seconded to see if the Town would be in favor of the adoption of an Ordinance relative to the regulation and use of the Northwood Athletic Fields. Mr. Wolf asked for a copy of the ordinance and was informed it was in the handout. Mike Matson requested to remove Firearms – section F as it was against 2nd amendment rights to bear arms. Janet Clark stated she was upset about not having the ordinances published in the town report and just getting the handout today. Mr. Bombaci asked if there was a plan to build a baseball field and was told that the new recreation fields would have a regulation ball field. Bob Strobel inquired if this ordinance handed out was the final ordinance and were there not two hearings required? He was advised that one had been held on February 9 and that this was the second. Ms. Dole asked how changes could be made if required, what the amount of the fines would be, and who would make the decision as to those charges. John Newman, asked if it could be amended to no one shall discharge firearms. Mr. Wolf moved to indefinitely postpone and it was seconded. Linda Smith stated that the motion to indefinitely postpone stops discussion. The Moderator allowed Brian Gardner to speak where he asked if we don't accept this ordinance will this stop the usage of those fields? Selectman Dill responded that it would. Mr. Gardner stated we need fields to play. Kate McNally stated that the ordinance needs to be in place, and she didn't want to

Town Meeting Minutes March 13, 2010

wait another year to adopt. Selectman Holden suggested the Ordinance be used for a year then make any changes needed. Mr. Strobel stated he was also against postponing the ordinance. Residents in the audience then asked for point of order on voting without any further discussion and the Moderator asked if they wanted to vote on overruling him to allow discussion. But the audience stated they did not want to overrule him. After more discussion, and by a show of hands, the motion to postpone failed 44 in favor and 78 opposed.

Arlene Johnson suggested a vote be taken on the article being just for an Ordinance, not the contents of the ordinance. Glen Brackett amended to read "the adoption of a yet to be determined ordinance". His amendment was seconded. Steve Bailey stated that anyone from town could use town property and if there was a problem, the police could just arrest them. He stated there was no need for an ordinance. Ms. Smith moved to amend the amended article to read "the adoption of a yet to be determined ordinance and further require the Board of Selectmen to hold two public hearings on the ordinance; and to grant authority for the Board of Selectmen to set fees for violations." Mr. Sargent seconded. By a show of hands, the twice amended article passed.

ANIMAL CONTROL ORDINANCE

Article 21: Ms. Smith moved and Mr. Sargent seconded to see if the Town was in favor of the adoption of an Ordinance to provide for the control of dogs, cats, small pets and undomesticated animals that may become a problem within the Town of Northwood. Ms. Smith then moved to amend the article the same as Article 20 to read as follows: "the adoption of a yet to be determined ordinance and further require the Board of Selectmen to hold two public hearings on the ordinance; and to grant authority for the Board of Selectmen to set fees for violations." Discussion followed as to who would decide the amount of the fees and it was stated that the fines are State law. By a show of hands, the amendment passed. By another show of hands, the amended article passed.

Mr. Ryan then moved to not reconsider Articles 15 through 21. His motion was seconded and by a show of hands, the motion passed.

RESOLUTION (By Petition)

Article 22. The article was moved and seconded to see if the Town would vote to approve the following resolution to be forwarded to our State Representative(s), our State Senator, the Speaker of the House, and the Senate President. Resolved: The citizens of New Hampshire should be allowed to vote on an amendment to the New Hampshire Constitution that defines "marriage". Mr. Strobel moved and Mr. Curley seconded to indefinitely postpone. Discussion followed including Mr. Chamberlin and Mr. Newman stating they did not want to see the article postponed. Ms. Edwards stated New Hampshire would end up voting on everything that comes through the State and that residents vote for the person they want in office not on individual items for them to vote on. Mr. Devries asked the audience to vote no

Town Meeting Minutes March 13, 2010

on the article. Rebecca Rule asked to have the article tabled. Mr. Jackman stated this gave people the opportunity to vote. Mr. Brackett stated this was a political issue on which the residents had a voice. Mr. Helton asked to move the question and it was seconded. By show of hands the motion to indefinitely postpone passed 66 in favor and 49 opposed.

OLD MOUNTAIN ROAD RE-CLASSIFICATION (By Petition)

Article 23: The article was moved and seconded to see if the town would vote to reclassify a section of Old Mountain Road to a Class A Municipal Trail. Starting at tax map #228, lots 4 and 5 most westerly boundaries and proceeding approximately 3,400 feet to the southwesterly most boundary line of tax map 236 lot 11. The landowners, on both sides of the road, are the State Of New Hampshire. The vote would reclassify this portion of Class VI road to a Class A Municipal Trail, in accordance with RSA 231-A. A Class A Municipal Trail is a full public right of way that is subject to public trail use restrictions. It may be used by abutting landowners to provide access for agriculture and forestry purposes and to access any buildings existing, prior to its designation as a Class A Municipal Trail. The municipality shall bear no financial responsibility, now or in the future, for maintaining the trail for such uses. Carl Wallman read a report of erosion on the road. Mr Wolf spoke in opposition. Ms. Smith stated it could be returned to Class 6 and asked to amend the article to say "...State of New Hampshire and Town of Northwood." The amendment was seconded, and by voice vote the amendment passed. Discussion followed where Mr. Strobel stated that there were several pieces of Conservation land. Steve Bailey stated that State funding could be obtained if it were turned to Class A. It was also stated that this would protect the land. Mr. Ryan stated that the Town would not want to spend money to keep it as Class 6. Gregg Pitman stated his support of the article stating it would not be good to vote no. Mr. Helton then moved the article. By show of hands the article passed.

OTHER BUSINESS

Article 24. With no further business to come before the meeting, on motion made and seconded the meeting adjourned at 1:09 p.m.

Respectfully submitted,
Judy C. Pease, Town Clerk/Tax Collector

OFFICIAL BALLOT RESULTS
 ANNUAL TOWN & SCHOOL ELECTIONS
 NORTHWOOD, NEW HAMPSHIRE
 MARCH 9, 2010

Judy C. Pease, Town Clerk
 Penny Hampl, School District Clerk

MODERATOR For 2 years (Vote for 1)	LIBRARY TRUSTEE For 3 years (Vote for 1)
Robert B. Robertson 222* Robert Young w/i 8	Ann Kelley 219*
BOARD OF SELECTMEN For 3 years (Vote for 1)	PLANNING BOARD For 3 years (Vote for 2)
Alden Dill 207* Kenneth Witham w/i 5	Robert Press 133* Richard Wolf 167* Babette Morrill 117
BUDGET COMMITTEE For 3 years (Vote for 4)	POLICE COMMISSION For 3 years (Vote for 1)
Betsy Colburn 178* Virginia "Ginger" Dole 197* Muriel Johnson 186* Babette Morrill 179* Kate McNally 3	W. Edw. "Spike" Bryant 214*
BUDGET COMMITTEE For 1 years (Vote for 1)	TRUSTEE OF TRUST FUNDS For 3 years (Vote for 1)
Ken Curley 212*	Kevin Murphy 223*
CEMETERY TRUSTEE For 3 years (Vote for 1)	SUPERVISOR OF THE CHECKLIST For 6 years (Vote for 1)
Mark L. Edwards 108 Babette Morrill 116*	Patricia Durkan 222*
SCHOOL BOARD MEMBER For 3 years (Vote for 2)	
David Ruth 208* Helen Ash 187* Kenneth Witham w/i 4 Robert Clark w/i 2 Gloria Young w/i 2	

Assessor Report

Tax year 2010 saw the revaluation of all properties to reflect the realities of the current real estate market. On average, property values were reduced approximately 15% from the previous assessments (remember, "on average" means that some changes were less and others may have been more).

The current assessments are meant to reflect 100% of market values as of 2010.

The 2010 total value of the town decreased to \$474,728,249 (down from \$556,879,302 for 2009). In order to fund the appropriations approved at the Town Meeting, the town's tax rate for 2010 increased to \$24.56 in order to compensate for the change in values.

The systematic inspection of a portion of the town's 2,939 properties will continue throughout the coming year. The assessor will be visiting properties to confirm that our information is up to date and accurate. Any taxpayer may request an inspection to correct an erroneous description of the property, simply call the town hall and leave a message.

If any taxpayer feels that they are being incorrectly assessed for tax year 2010, they may request an abatement. Abatement applications are available at the town offices and can also be found on the town's website at <http://www.northwoodnh.org>, under the main menu on the left side of the screen. Remember, all abatement requests for tax year 2010 must be submitted, or postmarked, by March 1, 2011.

The deadline to request a statutory exemption or credit is April 15, for the 2011 tax year. Exemptions for qualified individuals are available for the elderly, veterans, the blind, the handicapped, improvements made to assist the handicapped, solar, wood heat, and wind power. Qualification requirements and applications are available from the Town, or can be found on the State's web site. Eligible property owners wishing to enroll their land in the current use program beginning in 2011 must submit their application by April 15.

If you have any questions regarding qualification for exemptions, current use, or any issue regarding the assessment of your property please call the assessor's office at (603)942-5586 Ext. 207. Your call will be returned as quickly as possible. An assessing agent is available each Thursday at the Town Hall.

Respectfully submitted,
Fred H. Smith, Assessor
Brett S. Purvis & Associates

Building Inspection and Code Enforcement Report

New residential construction starts were significantly reduced but total permits issued increased in the 2010 calendar year. The Northwood Building Department continues to strive to meet the needs of residents and contractors while reducing the total number of hours worked to keep department costs as low as possible. We attempt to meet inspection and meeting requests throughout the week.

Building department personnel again spend significant time with realtors and prospective buyers providing a variety of property information as requested. Also, many time-consuming code enforcement issues have been worked on or are ongoing.

Two new issues that residents should be cognizant of are the state requirements for wood-burning outside boilers, and portable and stationary generators. If you are considering either installation, please contact the building department to insure compliance.

A breakdown of the major categories of permits issued is as follows:

<u>Permit Category</u>	<u>2010</u>	<u>2009</u>
Single Family Residential	9	20
Additions/Remodeling	61	41
Electrical	96	88
Mechanical	76	34
Plumbing	42	39

Respectfully submitted,

David J. Hickey, Building Inspector/Code Enforcement Officer

Donald Gardner, Assistant Building Inspector

David Copeland, Assistant Building Inspector

Cable Advisory Committee Report

2010 was a wonderfully productive year for the Cable Advisory Committee. A volunteer group was established early in the year to assist those in Northwood whom have a desire towards production of public access television shows, and the Facebook page for this aptly titled "Northwood Community Television" group has two dozen people as friends. This volunteer group was the brainstorm of the cable committee's newest member, Peter Blinn.

Gary Garnett, the cable coordinator, received an increase in his work hours to give him the necessary time to film, edit and air the SAU and planning board meetings. He continues to produce the board of selectman, and school board meetings, as well as numerous other Northwood committees and meetings, and local community events. All programs are aired on Metrocast channels 25 or 26 and are available at the Chesley Memorial Library in DVD format.

In June, the committee was visited by Metrocast representatives to discuss the upcoming franchise renewal and contract. Mr. Drapeau, Michael Casa and Steve Mazzaschi were very informative about Metrocast's coverage and strengths as a service provider to the Town of Northwood. A town hearing will be held at some point next year, as the contract renewal is slated for 2012.

In October, on advice from the committee, the board of selectman approved the purchase of new cameras and editing equipment. The new editing equipment will be used to train volunteers in video production, and to expand coverage to include local sporting events. This equipment was purchased using funds from the Cable Expendable Trust Fund, where cable subscriber fees are deposited annually.

If you have an interest in being on the committee, or producing a show for public access television, feel free to come by during one of the regularly scheduled meetings, as they are always open to the public and local input is always welcome. The Cable Advisory Committee meetings are held monthly. Consult the town website or contact the Northwood Town Hall for the location and time.

Respectfully submitted,
Renee Camille, Chairwoman
Ken Curley, Secretary

Cemetery Trustees Report

The Town of Northwood has six cemeteries to maintain. They are Fairview, Canterbury, Harvey Lake, Ridge, East Northwood and Pine Grove. The mowing and trimming was done this year by Jungle Jim Company for the Ridge and East Northwood and Ben Edwards for the other four cemeteries.

The pine trees on the west sides of Ridge and East Northwood were trimmed up to twenty feet and the encroaching brush on the south side of East Northwood was cut back four to six feet. The trees and tree branches hanging over the south fence at Pine Grove were trimmed and a dead tree on the North side was removed. Six fallen or broken monuments were repaired at East Northwood and ten at the Ridge.

During 2010 seven graves were sold, all at Pine Grove. Superintendent Sherm Elliott reports that there were twelve burials during the year.

The trustees wish to thank our road agent, Jimmy Wilson, for his help and Marcia Severance for maintaining the planter at Harvey Lake as well as her help in the town office.

Respectfully submitted,

William S. Bushnell, Chairman

George "Ted" Reese, Trustee

Babette Morrill, Trustee

Conservation Commission Report

The conservation commission was established in 1971 by the Town of Northwood, pursuant to RSA36-A:2, for two primary reasons:

1. To provide guidance for the protection and proper utilization of the town's natural resources (woodlands, wetlands, lakes, and ponds); and
2. To review and monitor state established regulations for conservation and maintenance of properties adjacent to wetlands and water bodies. To accomplish this charge, the commission provides input on conservation related issues to other town commissions, committees, and state boards. The conservation commission also maintains maps of the town's natural features, and promotes and sponsors events and activities that raise citizen awareness of issues and potential problems related to the well being of natural resources.

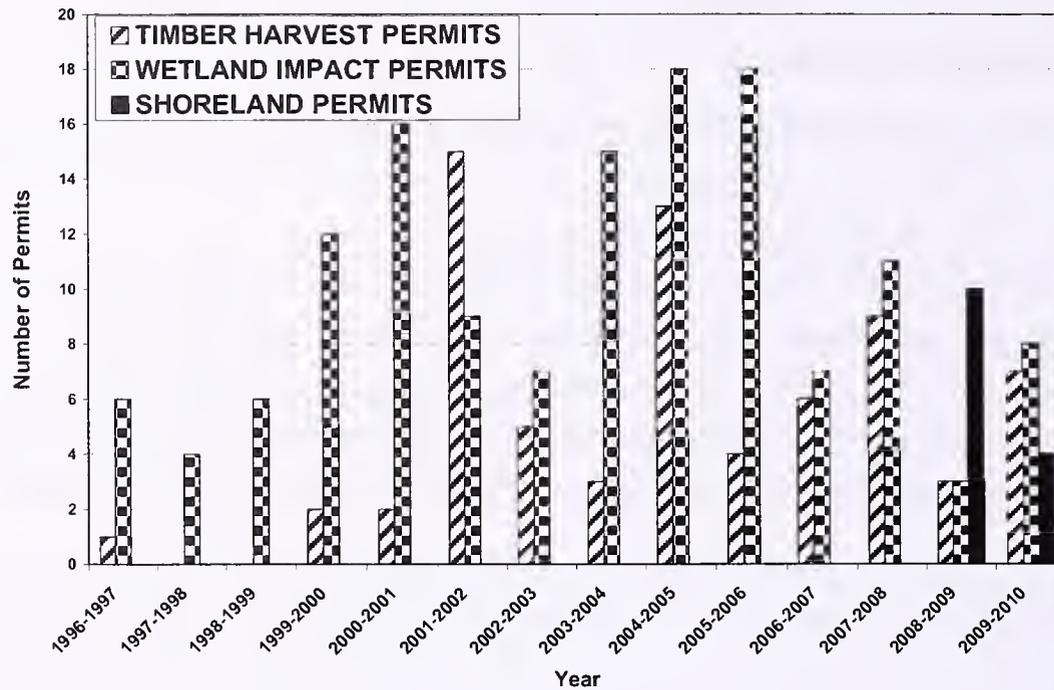
In keeping with the RSA, the primary function of the conservation commission has been, and will likely remain, review and assessment of wetland impact applications for projects that may have an effect on the quality of various wetland communities in the town. Over calendar year 2010, the commission has reviewed and commented on three wetland impact applications ranging from major impacts in proposed new roadways for large residential developments to relatively minor impacts associated with road culvert maintenance activities. These assessments are performed in consideration of State statute implemented by New Hampshire Department of Environmental Services rules and attempt to serve the needs of the project while minimizing impact to these important wetland resources. Other activities in 2010 included:

- Establishing effective outreach objectives for town residents interested in land conservation efforts or easements on or within their property;
- Addressing the need for a balance between the town's rapidly growing development issues and the preservation of its natural resources;
- Continued in its efforts to coordinate with the town forester to ensure proactive management of town-owned forests;
- Coordinating with other town organizations to enhance and improve the conditions of the section of Old Mountain Road that was classified as a Municipal Trail, the Northwood Meadows State Park, and Forest Peters Wildlife Management Area; and
- Support of land acquisition activities.

This year the commission welcomes a new member in Mr. Tom Chase. Tom has served on commissions and boards in the town in the past and brings a broad range of institutional knowledge to the group as a valued new member.

Due to ever increasing demands for development and growth in the town over the last five to ten years, it is apparent that significant challenges to the preservation of the town's natural resources will continue to present themselves in the future. The number of natural resource impact permits in the town over the years serves as a indicator of the mounting development pressure on the town's natural resources (see chart).

Conservation Commission Report



The conservation commission continues to work with the citizens and land owners of Northwood to protect and manage the town's land, water and natural resources in an environment of rapidly increasing development. The commission encourages constructive input, by residents, on conservation matters and encourages everyone to participate in the resource conservation efforts.

The Northwood Conservation Commission meets in the Northwood Town Hall at 7:00 p.m. on the first Tuesday of every month. Please join us, as an interested party or possibly as a future member. Our strength in being effective depends on you.

Lost in a Field, Ink Drawing by Allison Barnes



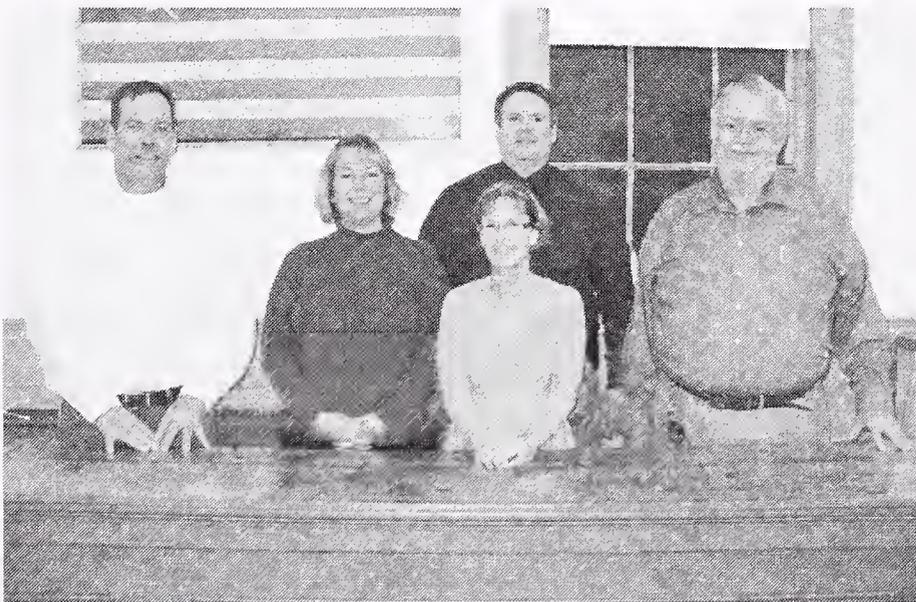
Respectfully submitted,
Stephen Roy, Chairman
Stephen Hampl, Vice-Chair
Paul Lussier
Michael Matson
Loren O'Neil
James Ryan
Winifred Young

Economic Development Committee Report

The efforts of the Northwood Economic Development Committee center on the creation and retention of jobs in the town of Northwood to preserve economic opportunity for households in the town and region; the expansion of the non-residential taxable property valuation of the town of Northwood such that the town can sustain quality municipal and educational services at a reasonable tax rate; and informing, educating and acting as a forum for businesses located within Northwood, as well as those businesses looking to locate in the town.

The Northwood Economic Development Committee really came together in 2010 and accomplished many goals. We put together the Northwood Business Directory, giving direct access for residents to use to patronize local businesses, promoting local business. We have held several “Business after Hours” events that allowed participants to showcase their business and network with other Northwood businesses. We continue to offer education and information to businesses that are located in Northwood, and act as a resource for businesses looking to come to Northwood.

The economic development committee is always seeking input from Northwood residents and businesses, and we invite all interested parties to attend any of our meetings and events. We meet at the Town Hall the first Wednesday of every month at 6 pm, and advertise our events on the town website. We look forward to another exciting year to promote Northwood as a great place to live, play and WORK!



From left, front: Vice-chair David Tousignant, Chair Kristen Kiernan, Judy Burke, Planning Board Representative Herb Johnson, back row: Selectman Scott Bryer

Respectfully submitted,
Kristen Kiernan, Chair
David Tousignant, Vice-chair
Hal Kreider
Ken Rick
Judy Burke
Herb Johnson, Planning Board
Kevin Ash, Budget Committee
Scott Bryer, Board of Selectmen

Northwood Fire/Rescue Department Report

2010 was a good year for the Northwood Fire/Rescue. This was the first full year with our staffing level at four full-time employees. This change has allowed us to lower our average response time by three minutes for the year. Three minutes may not seem like a lot but when there is an emergency three minutes could drastically change the outcome. Having the added staff has also made our call staff stronger. We have been able to retain quality people with the relief on their time demands.

Along with the weekly trainings and meetings, the department worked on two other projects this year. One was setting up a new (to us) forestry tanker that was given to us to use from the state. Donations from multiple businesses and a lot of sweat and time from members has produced a unit that will serve the town well at very little cost to the town. The other project is the rescue boat and trailer. Both of these items were purchased totally through donations. Members spent many hours meeting with manufacturers to specify what would be best for our needs, and then implementing a training program. I would like to publicly thank all the members of the Northwood Fire/Rescue for all the hard work and time you put in year after year; it is appreciated.

Respectfully Submitted

George E. Ashford, Chief of Department

Breakdown of Calls

Structure Fire	8	Vehicle Fire	3
Medical Aid	296	False Alarm	73
Malicious False Alarm	1	Auto Accident	46
Mutual Aid	74	Hazardous Condition	40
Brush/Grass/Smoke	25	Service Call	32
Other	5		

Total 603

“DIAL 911 FOR EMERGENCIES”

Forest Fire Warden and State Forest Ranger Report

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 1-800-498-6868 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdf.org.

This past fire season had a slightly lower number of fires, as well as lower number of acres burned than the 5 year average. What made this fire season somewhat unusual was that it lasted most of the summer. New Hampshire typically has a fairly active spring fire season and then the summer rains tend to dampen fire activity later in the season. This year virtually all areas of the state had fires throughout the summer due to the periodic dry spells throughout the season. As has been the case over the last few years, state budget constraints have limited the staffing of our statewide system of 16 fire lookout towers to Class III or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by contracted aircraft and the NH Civil Air Patrol when the fire danger was especially high. The largest fire for the season was 10.3 acre fire in Charlestown. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2010 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

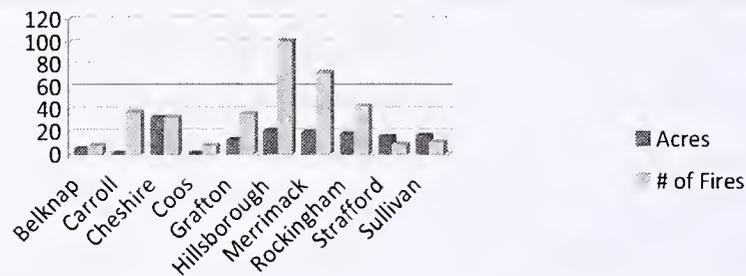
Forest Fire Warden and State Forest Ranger Report

2010 FIRE STATISTICS

(All fires reported as of November 2010)

(figures do not include fires under the jurisdiction of the White Mountain National Forest)

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	5	8
Carroll	1	38
Cheshire	33	33
Coos	1	8
Grafton	13	36
Hillsborough	21	101
Merrimack	20	73
Rockingham	18	43
Strafford	16	9
Sullivan	17	11



CAUSES OF FIRES REPORTED

			Total Fires	Total Acres
Arson	3	2010	360	145
Debris	146	2009	334	173
Campfire	35	2008	455	175
Children	13	2007	437	212
Smoking	13	2006	500	473
Railroad	0			
Equipment	18			
Lightning	4			
Misc.*	128 (*Misc.: power lines, fireworks, electric fences, etc.)			

ONLY YOU CAN PREVENT WILDLAND FIRE



CAPITAL AREA MUTUAL AID FIRE COMPACT



President: Chief Ray R. Fisher

Chief Coordinator: Dick Wright

P.O. Box 3962
Concord, NH 03302-3962

Email:
capareac1@myfairpoint.net

Telephone 603-225-8988
Fax: 603-228-0983

2010 ANNUAL REPORT TO BOARD OF DIRECTORS

This annual report is prepared for the Board of Directors of the Capital Area Fire Compact as a summary of general activities for the 2010 calendar year. It is also forwarded to the Town offices of the Compact's member communities for information and distribution as desired.

The Compact provides 24/7 emergency dispatching service to its twenty member communities. This service is delivered by the City of Concord Fire Department's Communications Center utilizing eight shift dispatchers and the Dispatch Supervisor. Fire and Emergency Medical dispatched calls totaled 20,774 in 2010, a slight increase from last year. We continue to be one of the busiest regional dispatch centers in New Hampshire. The detailed activity report by community is attached.

The Compact's operational area remains at 711 square miles but shows a minor increase in resident population to 126,090. The Equalized Property Valuation as listed by the State of New Hampshire is 12.6 billion dollars. We regularly provide and receive automatic mutual aid responses with our member communities as well as to communities beyond our member area. Mutual aid responses are based on type of call, geographic proximity, type of hazard, and time of day. This provides rapid response to our residents in need of emergency services.

The Chief Coordinator responded to 164 incidents in 2010, assisted departments with management functions on major incidents, participated with Chief Officers in mutual aid exercises, and assisted with response planning. He also serves on several state and regional committees that affect mutual aid operations. The 2007 Command Vehicle functions as a Command Post on mutual aid incidents.

The current officers of the Compact, elected in January 2010 are:

President, Chief Ray Fisher, Boscawen
Vice President, Chief George Ashford, Northwood
Secretary, Deputy Chief Matthew Hotchkiss, Northwood
Treasurer, Chief Daniel Andrus, Concord

Deputy Chief Matt Hotchkiss has served as the Compact Secretary the past two years. As of this writing Deputy Hotchkiss is preparing for a military tour of duty abroad. We look forward to his safe return. We thank and support all of our emergency members who serve in the protection of our nation.

105 LOUDON ROAD, BUILDING 1, CONCORD, NH 03301

ALLENSTOWN · BOSCAWEN · BOW · BRADFORD · CANTERBURY · CHICHESTER · CONCORD · DEERING · DUNBARTON
EPSOM · HENNIKER · HOOKSETT · HOPKINTON · LOUDON · NORTHWOOD · PEMBROKE · PITTSFIELD · SALISBURY
WARNER · WEBSTER



CAPITAL AREA MUTUAL AID FIRE COMPACT



President: Chief Ray R. Fisher

Chief Coordinator: Dick Wright

P.O. Box 3962
Concord, NH 03302-3962

Email: capareac1@myfairpoint.net

Telephone 603-225-8988
Fax: 603-228-0983

Our Homeland Security grant project providing microwave control equipment of our remote tower base stations is being completed as we write this report. This upgrade provides reliable control of our communications equipment and will eliminate the use of some of the hard wire land lines currently in operation. It also provides constant monitoring of critical communications functions. In addition, it will provide redundancy of operations with our neighboring Lakes Region Mutual Fire Aid system.

The 2010 Compact operating budget was \$ 918,389. All Compact operations, including the Chief Coordinator's position, office, command vehicle, and dispatch services are provided through this budget. Funding is provided by the member communities.

The training committee chaired by Assistant Chief Dick Pistey, with member chiefs Keith Gilbert, Gary Johnson, and Peter Angwin assisted all departments with mutual aid training exercises. Mutual aid drills involve several departments and test the system capabilities in fire suppression, emergency medical, mass casualty, rescue, hazardous materials, incident management, and personnel safety. We thank the committee for their continued support.

The Central New Hampshire HazMat Team, represents 56 communities in Capital Area and Lakes Region mutual aid systems and is ready to assist or respond to hazardous materials incidents in our combined coverage area. The team is directed by Chief Bill Weinhold with three mobile response units and welcomes personnel interested in becoming members. Thanks to the team members for their dedication in providing this important emergency service.

We urge all departments to send representatives to all Compact meetings. Your input is needed and your members need to be informed of all Compact activities and planning.

Thanks to all departments for your great cooperation.

Please contact any compact officer or the chief coordinator if we may be of assistance.

Dick Wright, Chief Coordinator
CAPITAL AREA FIRE COMPACT

ID #	Town	2009 Incidents	2010 Incidents	% Change
71	Northwood	530	603	13.8%

105 LOUDON ROAD, BUILDING 1, CONCORD, NH 03301

ALLENSTOWN · BOSCAWEN · BOW · BRADFORD · CANTERBURY · CHICHESTER · CONCORD · DEERING · DUNBARTON
EPSOM · HENNIKER · HOOKSETT · HOPKINTON · LOUDON · NORTHWOOD · PEMBROKE · PITTSFIELD · SALISBURY
WARNER · WEBSTER

Friends of Northwood Meadows State Park Report



The Friends of Northwood Meadows State Park is a non-profit volunteer organization working in association with the NH Department of Parks and Recreation. Our mission is to improve the health of the park and surrounding areas; maintain the high quality of the area's natural resources; and further opportunities for recreation, education and enjoyment of the park and surrounding open lands. The Friends is made up of individuals and groups having long-standing interests in the park. Our membership includes representatives of the Northwood Crank Pullers Snowmobile Club, the Telecom Pioneers, Saddleback Mountain Lions Club, Northwood Area Land Management Collaborative (NALMC), Northwood Conservation Commission, NH Parks and Recreation, and the general public.

We first came together to help plan the 2009 Northwood Meadows Discovery Day, organized by NALMC. Discovery Day provided an opportunity for us all to work together to celebrate the park's 20th anniversary and recognize those who were instrumental in its preservation, particularly Ed Burt and his family. Discovery Day was such a success that these groups saw value in continuing to work together in support of the park. As a result, the Friends was formally organized in January of 2010, and soon after officially recognized by the state.

Our primary work includes trail, road and structure maintenance and improvement. We also sponsor and help organize activities and events related to the park. In 2010 the Friends conducted a major spring clean up after the wind storms of February brought down lots of limbs and blocked trails. We also conducted a summertime work day in August to mow, thin trees and shrubs, and clear visual sight lines for vehicles leaving the park and turning onto Route 4. We also co-sponsored several NALMC events including the Invasive Species informational workshop in February, Invasive Eradication Day at the Town Hall and in the park in October, a screening of "DIRT! The Movie" at Camp Yavneh, and a dinner at the Wah-Tut-Ca Scout Reservation which was followed by a discussion on landowners working collaboratively.



Ink Drawings: Top left: *Meadows* by Corey Gerlt
Right: *Northwood Meadows Walk* by Lily Poland

Friends of Northwood Meadows State Park Report

Our plans for 2011 include a series of walks including co-sponsorship of the Bear-Paw snowshoe field trip in and around the park on January 15 from 1 to 3:30 pm.

Stay tuned for more information on the Friends' activities.

Membership is open to any individuals or groups who support the park and our mission. We meet at 7 pm on the second Thursday of each month at the Northwood Community Center at 135 Main Street, Northwood. For more information please contact Steve Bailey at 608-6624.

Respectfully submitted,
Stephen Bailey



Golden Pond, Ink Drawing by Leanne Baratier

Health Department Report

The health department staff reviewed and approved approximately the same number of septic system designs this year as last year. Eleven new and twelve replacement systems were reviewed, approved, and forwarded to the State of New Hampshire Department of Environmental Services.

The health officer continued to sample the water at Northwood Beach and Jenness Pond, usually on a weekly basis during the summer months, except when sampled by the New Hampshire Department of Environmental Services or as needed to insure that the water quality meets parameters necessary for swimming. Northwood Beach had to be closed on several occasions due to high bacteria levels. Also, water sampling at town hall continued as required by the State of New Hampshire.

A breakdown of the septic system approvals can be seen below:

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Premature system failures	4	2	4
Replacement systems	12	10	19
New systems	11	12	3

Respectfully submitted,
P. Donald Arsenault, Health Officer



Kelsey, Ink Drawing by Claire Scoon

Highway Advisory Committee Report

This year highway projects included the tree work, culvert replacement, reclaiming and paving of 1.2 miles of Blake's Hill Road, from Route 4 to the Boy Scout Camp area, under the 2006-2010 five-year road plan. The balance of this project, 1.2 miles, will be done in 2011, and will complete the major road projects under the 2006-2010 five-year road plan.

Green Street was paved as it was badly damaged when used by large trucks and vehicles as a "detour" route during an accident that closed a section of First N. H. Turnpike last spring. Several entrance aprons, including the entrance to the new athletic fields were paved with the material left from Green Street paving.

The committee applauds New Hampshire DOT for the excellent work on the drainage situation on Route 43 at the intersection of Lucas Pond Road and Old Mountain Road

The balance of the FEMA money for the extensive work accomplished on Bennett Bridge Road and Bennett Bridge Beach has been received from the state. Fortunately the summer weather brought many back to the beach area, and there was little rain to dampen their enjoyment of Bow Lake.

The lining of the very large bridge culvert on Kelsey Mill Road was replaced in October when the water table was at its lowest. It required closing the road for a period of time while equipment assisted in doing the work.

The selectmen are presently obtaining bids for a new five-year road plan that will commence in 2012, but will require funding in the 2011 budget. The committee was pleased with the plan that will expire in 2011, and look forward to working with the successful bidder on the new five-year road plan.

The committee meets monthly on the last Wednesday of each month at the Community Hall at 7:00 p.m. The public is invited to all meetings which last at least an hour, and include a report from the road agent on work performed, and work planned for future months. Minutes of the meetings are posted on the town's website along with the schedule of the monthly meeting dates.

The committee wishes to thank Paul Belliveau for his expertise and years of service as a member of the committee. He chose not to accept a re-appointment in 2010. Greg Bane

Highway Advisory Committee Report

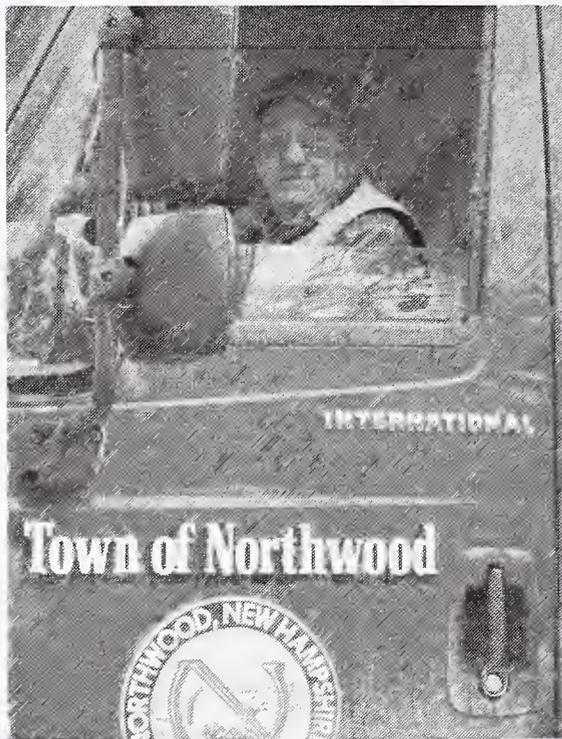
applied for Paul's position and with the committee's recommendation, was appointed by the selectmen in September.

Respectfully submitted,

Robert Bailey, Chairman

Highway Advisory Committee Members: Stephen Bailey, Fred Bassett, Secretary Marion Knox, Allan Holmes, John Lane, Gregg Bane, Road Agent James Wilson

Northwood Highway Department



Road Agent James Wilson



Road Laborer Charles Pease



Road Laborer John Schlang

Human Services Report

The mission of the Town of Northwood's Human Services Department is to help those whose circumstances do not allow them to meet their basic needs. The town's guidelines state that assistance will be provided when allowable expenses are greater than the income available to meet those needs. Emergency needs are met whenever possible and clients are provided with information to direct them to additional resources to assist them towards self-sufficiency. The state statute requires that the town provide basic needs to those who request and qualify for services even if it means exceeding the budgeted amount.

This year 52 welfare vouchers were given out to families and individuals who were facing eviction, foreclosure, homelessness, utility shutoff and fuel assistance. Other individuals either called or stopped by the welfare office and were assisted with information and support to find the services in our community that could help them.

In addition to the General Assistance Program, the human services director assists the Northwood Food Pantry and sits on the Northwood Emergency Management Committee.

It is important to continue to recognize the work done by some of the social service groups of Northwood such as the Northwood Food Pantry, under the direction of Pat Jacobsmeyer; the Santa's Helpers program sponsored by the Northwood Fire-Rescue Association; and the local churches for their continuous involvement in our holiday food basket program. Over 58 households were assisted with Thanksgiving and Winter Holiday food baskets this year and 26 families were served by the Santa's Helpers program.

A sincere thank you is extended to all the individuals and organizations for their generosity, caring and support. Northwood is truly a community of caring.

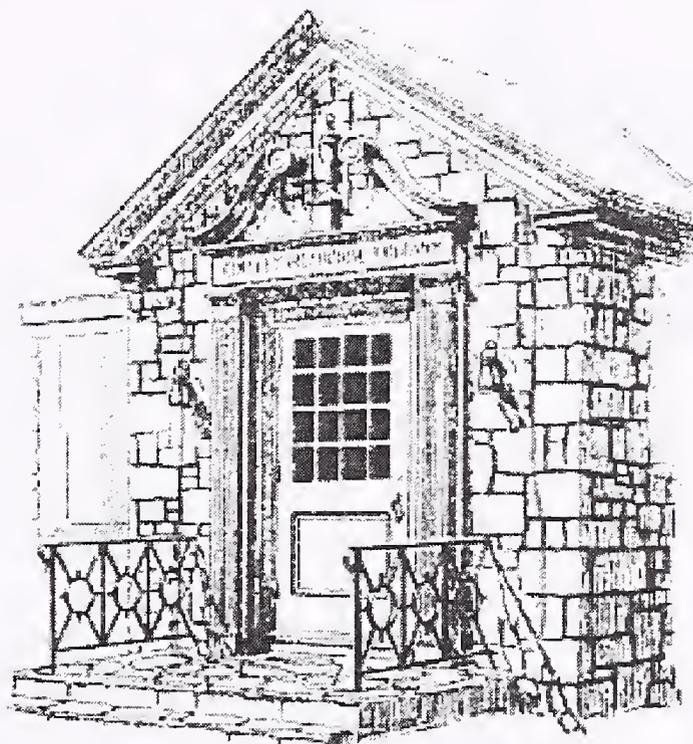
Those in need of services can call for an appointment at 942-5586 extension 208 and/or go to the town's website under Forms and Documents to access an Application for General Assistance.



Respectfully submitted,
Susan Holden, Human Services Director

Library Report

The Chesley Memorial Library ended the year 2010 on a positive note: no major building maintenance issues or circulation system failures to deal with! That allowed library staff and trustees to focus on the library collection and programs. Circulation statistics for 2010 revealed that library patrons checked out 25,565 books and materials, up from last year's total of 24,325 books and materials. 1,297 individuals held library cards at the end of the year. The interlibrary loan program remained very active – the library borrowed 906 books from other libraries and loaned 748 books to other libraries.



Computer usage remained steady throughout the year. 1,757 patrons used the library computers, slightly more than last year. Wireless internet service continued to be very popular with patrons; more and more patrons bring in their own computers to use the library's free wireless access and even use the service from the parking lot when the library is not open.

Last year the library staff completed the time-consuming job of adding over 17,000 barcodes to the library's holdings; this year the staff focused on checking the records in the database and adding images to the online catalog. Library patrons have access to the online catalog from home by going to the library's web site (www.chesleylib.com) and clicking on the catalog link.

The library sponsored many exciting programs for children and young adults in 2010. Story Time and Lapsit Story Time sessions offered traditional story time programs with extra holiday sessions offered at Halloween, Thanksgiving, and Christmas. A variety of special programs offered at different times throughout the year featured themes such as Chinese New Year, PS2, chocolate, kites, friendship bracelets, Earth Day, magazine beads, and eggshell gardens. The youth librarian revitalized the teen department and the Tween Book Discussion Group held every month gradually morphed into a Teen Book Club as more and more young adults joined the newly formed Teen Forum. The teens attended a number of craft nights held at the library and took on the responsibility of decorating the library for every holiday. A very successful Spa Night program was held in early December for teens and adults featuring local business owners teaching about hair care and makeup, a perfect time to relax before the busy holiday season started. New members are welcomed into the Teen Book Club and the Teen Forum at any time.

The 2010 Summer Reading Program was divided into three groups this year with themes focused on water. Preschoolers were able to "Set Sail For the Library" with the Pre-Reader's Program. Students

Library Report



entering first grade through fifth grade were invited to “Make A Splash-Read” with the Summer Reading Program. Students entering grade six and above were invited to “Make Waves At Your Library” with the Summer Reading Club. The youth librarian visited Northwood School on June 14 to promote summer reading and the program kicked off on June 28 with a party to celebrate. The youth department offered 33 craft/activity sessions related to the reading themes for participants to attend all summer. The youth department sponsored a pond program with Jerry Schneider on July 19. The summer reading program ended on August 7 with a fun-filled luau held at the Northwood Recreation fields.

The adult department offered many assorted programs as well. Free access to the New Hampshire Downloadable Books: Audiobooks & eBooks continued and library patrons downloaded 1,046 items; visit the library’s web site at www.chesleylib.com for more information. The Chesley Memorial Library teamed up with the Blaisdell Memorial Library in Nottingham and the Philbrick-James Library in Deerfield to purchase passes to the Museum of Fine Arts in Boston.

The Chesley Memorial Library offered its second annual summer reading program for adults in July and August: Water Your Mind: READ! The adult program was as simple as registering and participating in a raffle based on library visits each week. Raffle winners received a summer reading t-shirt and a copy of a book by local author Theresa LaBrecque purchased by The Friends of the Libraries.

Free art and free knitting classes for adults met almost every week. Library trustee Norma Heroux led “Knit Happens” on Tuesday afternoons and local artist David Burton taught the art class on Monday evenings. The library in Nottingham joined with our library to participate in the statewide “Big Reads” program featuring “To Kill a Mockingbird” by Harper Lee. A “Little Reads” program was held in Nottingham for children of both towns on March 6 and a “Southern Comfort Potluck Supper/Book Discussion” was held at the Masonic Hall in our town on March 27. The Northwood, Nottingham, and Deerfield libraries worked together again to present the UNH Speaker’s Bureau program “Cows and Communities” with former state veterinarian Steve Taylor in May. Local author Paula Rockwell held a book signing at the library to celebrate the publishing of “Our Written Voices” which supported David’s House, a non-profit organization that helps families with critically ill patients in the hospital. The youth librarian promoted the library and its services at both of the open houses held by Northwood School in September. The library held its own open house on September 25 to celebrate National Library Card Sign-Up month with the youth department presenting “Curiosity Day” with stories about Curious George. The library participated in the “Gift of Reading” program sponsored by Rockingham Community Action and provided a box for the Santa’s Helpers program sponsored by the Northwood Fire-Rescue Association in December. The library offered free replacement library cards in December to end the year on a note of goodwill.

Library Report



The Northwood/Nottingham Book Discussion Group was open to members of both communities and rotated meetings between both towns. The Afternoon Book Discussion Group continued to meet at the Chesley Memorial Library on the first Thursday of the month at 2:00 p.m. Both discussion groups usually read fiction one month and nonfiction the next so there would be something to appeal to readers of all interests. New members are welcomed into either book group at any time.

Local groups, individuals, and non-profit organizations used the meeting room throughout the year for the following events: tutoring sessions, Girls Scout meetings, Boy Scout meetings, Recycling Committee meetings, military family group meetings, census testing, etc. Library staff proctored exams for adult students as needed. Anyone interested in using the library's meeting room should contact the library director for more information.

The Friends of the Northwood Libraries enjoyed an active year in 2010. They made plans to purchase additional bookshelves for the adult section, as the shelves in many areas could no longer hold additional books. In May the Friends hosted the third annual "Humor and Harmony" featuring Cordwood and Rebecca Rule, which proved to be one of the most successful events of the year! The Friends continued to encourage anyone interested in supporting the library to join them; contact the library for more information.

Volunteers contributed 57 hours of service this year. Library volunteers came from many sources: Friends of the Northwood Libraries, students, community service, local residents, etc. We appreciated their efforts and all the support we received throughout the year from library patrons and local businesses. Our deepest gratitude was expressed to the generous businesses, organizations, and individuals that assisted us with our various programs through sponsorship: David Burton, CampYavneh, the Fortin family, Hannaford's, the Royer family, Shadowgear Comics, the Smith family, the Stella family, the Thurston family, Wilder Flooring, and the Friends of the Northwood Libraries. Thanks to their contributions, we made our summer reading programs memorable for everyone involved!

The Chesley Memorial Library received a very generous donation from summer resident Mr. Frederick Langevin. Cathy Semel, Mr. Langevin's daughter, contacted the library staff and trustees with the following proposal: "Dear Library Staff and Trustees: My parents have a summer place on Long Pond, and have been seasonal residents in Northwood for the last twenty years or so, during which time my father, Fred Langevin, has greatly enjoyed your

library. In September we are celebrating his 80th birthday, and I thought it would be fitting, in lieu of gifts, to have our guests contribute to a small fund to make a donation to the library. The amount, I would expect, will be quite modest, \$500 to \$1000, but it was my hope that this might be used

Library Report



to buy new books, either in a single episode, or over the span of several years. My Dad, in particular, is an avid mystery reader, and I think it would give him great pleasure to provide new mystery reads to the local community.”

The Board of Trustees approved and agreed to keep the project a secret until after Mr. Langevin's birthday. Mr. Langevin's eightieth birthday party was held on September 11, at which time he was presented with multiple checks for the Chesley Memorial Library. Mr. Langevin brought the checks to the library and the Board of Trustees accepted the \$720.00 donation at their October meeting. Library director Donna Bunker and Mr. Langevin discussed items currently needed at the library and decided to purchase an assortment of mystery books, historical fiction books, large print books, and the popular Stieg Larsson mystery series on CD. The library staff and trustees were very grateful for the generosity of Mr. Langevin and his family and friends and extended a special “thank you” to Cathy Semel for the birthday proposal idea in the first place

2010 library staff members: library director Donna Bunker, youth librarian Danielle Fortin, library assistant Lynne Young, and library aide Amy Denham. 2009 library trustees: Norma Heroux, Ann Kelley, and Margaret Walker; 2009 alternate library trustees: Pat Bondelevitch and Lorna Patey. Library hours: Mondays, Wednesdays, and Thursdays 9:00 a.m. - 8:00 p.m.; Tuesdays and Saturdays 9:00 a.m. - 1:00 p.m. Library staff and trustees invite you to visit the library soon and see what your local library has to offer. Remember to visit the library's web site (www.chesleylib.com) or Facebook page (<http://www.facebook.com/chesleylib>) for information about the library, services, and programs.

Respectfully submitted,
Norma Heroux, Trustee
Ann Kelley, Trustee
Margaret Walker, Trustee
Donna Bunker, Library Director

Library Report



Collage created by Youth Librarian Danielle Fortin

Planning Board Report

The planning board continued its careful development and consideration of the new Minimal Impact site plan review in 2010. The process was quite complicated as the entire set of site plan regulations needed to be reviewed and evaluated. However, the regulation changes are almost complete and, pending acceptance by the board, they should go into effect in early 2011. The minimal impact regulations are designed to reduce the application requirements for businesses wishing to make small changes to approved, existing site plans, as well as better define the differences between major and minor site plan reviews.

The board also crafted a proposed amendment to the zoning ordinance that would permit accessory apartments when specific criteria are met, and was based on a request by the zoning board to review this section of the zoning ordinance. One of the reasons for the board to consider the change is Northwood's Master Plan which recognizes the value of the large, stately homes scattered throughout town which enhances Northwood as an attractive area in which to reside and do business. In some locations, the appeal of the land for commercial development can outweigh the value of the structure regardless of its historic or aesthetic appeal. In such cases, the town risks the loss of these homes to demolition and commercial construction. Another benefit to defining an accessory apartment is that homeowners can potentially add an apartment for extended family-members or others and increase their household income if they are able to meet specific criteria. If approved by voters, accessory apartments would be allowed as a Special Exception upon review by the zoning board of adjustment and would include public and abutter notification. The planning board recommends this amendment to aid in keeping a part of Northwood's heritage intact and to allow greater flexibility for the design of owner occupied single family residential structures and its occupants.

This year's application review was again varied with 15 applications which was down two from 2009. Early on, Coe Brown Northwood Academy (CBNA) received conditional approval and began construction of the access road, athletic fields and maintenance shed. The Family Dollar retail store



Members of the Northwood Planning Board walked the site of a proposed retail store in East Northwood as part of their review.

From left, front row: Richard Wolf, Babette Morrill and Roger LeClerc. From left, back row: Selectman Alden Dill, Victoria Parmele and Chairman Robert Strobel

Planning Board Report

application proposed near the four corners in East Northwood has been continued at the applicant's request for most of the year; the applicant has indicated that they will be moving ahead in supplying necessary information early in 2011. One open space subdivision currently is being heard which is a first for most board members during their tenure. Other applications include two boundary line adjustments, six minor site plan and two major site plan reviews, the town's ball field project review and three voluntary mergers.

Chairman Robert Strobel and Vice-Chairman Herb Johnson continued into the new term in those same positions after gaining much experience in their roles. Alternate Richard Wolf was elected to a full seat in March 2010, and runner up Babette Morrill was appointed to fill one of the full seats left by the resignations of Deborah Couch, Robert Press and alternate Scott Campbell. Adam Sprague was later in the year to fill the other full seat. Herb Johnson continues to serve as the board's representative to the Northwood Economic Development Committee, while Alternate Victoria Parmele represents Northwood at the regional Transportation Advisory Committee (TAC) coordinated by Strafford Regional Planning Commission (SRPC).

The planning board encourages all interested residents to attend meetings on the 4th Thursday of the month at 7 PM. We appreciate hearing your input and ideas that contribute to the development of our town. Please note that the board annually has 2 full seats open for election in March and often has alternate seats open by appointment. If you have any questions about serving or other board business, please feel free to contact the Land Use department staff at the e-mails/numbers listed in the contact directory at the back of this report.

Walking in Northwood, Ink Drawing by Seth Gourley



Respectfully submitted,
Robert Strobel, Chairman (2012)
Herb Johnson, Vice Chairman (2011)
Alden Dill, Selectmen's Representative
Richard Wolf (2013)
Babette Morrill (2011)
Roger LeClerc (2011)
Adam Sprague (2011)
Victoria Parmele, Alternate (2013)
Patrick Bell, Alternate (2012)

Police Department Report

The Northwood Police Department experienced its busiest year ever in 2010. The department answered 2,449 calls for service. This represents a 48% increase in the number of calls from 2009. The department made 257 arrests in 2010 for a variety of charges to include Driving While Intoxicated, Possession of Controlled Drug, Manufacturing a Controlled Drug, Assaults, Burglaries, Criminal Threatening, Criminal Mischief, Violation of Protective Orders, and various other crimes. Arrests were up 9.8% from the previous year. Arrests have increased 17.8% in the last two years. There were 136 motor vehicle collisions on our roadways, up from 116 in 2009. The Northwood Police Department issued 650 summonses and 2,616 warnings.

Officer Joshua Preve, Northwood Police 2010



Officer Joshua Preve joined the department in July filling the full-time position voted on at the annual town meeting in March. Officer Preve attended the 153rd session of the New Hampshire Police Academy and graduated in December. We welcome Officer Preve to the department and wish him well in his new career.

Once again the Northwood Police Department participated in several state and federally funded patrol grants in 2010. These grants fund patrols that target impaired drivers and speed violators. The Northwood Police Department, through the New Hampshire Highway Safety Agency, obtained a grant in the amount of \$35,000 for the purchase and installation of mobile data terminals. These terminals allow the officers to run their motor vehicle and other checks from a computer inside their cruiser rather than having to wait for airtime on a very busy radio frequency. The terminals also increase officer safety dramatically. The department will continue applying for these and other grants in 2011.

The department will also be implementing some new and exciting programs in 2011 that will assist us in providing the best service possible to the citizens of Northwood. The Northwood Police Department assisted two neighborhoods in starting a Neighborhood Watch program this past year. Other neighborhoods that are interested in starting a watch program are encouraged to contact the department.

Police Department Report



Northwood Police Chief Glendon Drolet (left) and Sergeant Shane Wells

I would like to take this opportunity to thank the members of the Northwood Police Commission for their time and dedication. I would also like to thank the citizens of Northwood for their continued support of the Northwood Police Department.

Respectfully submitted,
Glendon L. Drolet, Chief of Police

Police Commission Report

The Northwood Police Commission met monthly for regular meetings during the year 2010 and held additional work sessions on an as needed basis. The monthly meeting dates changed for part of the year to accommodate work schedules and the changes were posted so that the public would be advised. Any changes to the meeting date are posted at the town hall and post office. The monthly meetings are typically held on the third Tuesday of each month at 11 a.m. at the police station and are open to the public to attend. The commission's agenda includes time for public input, the review of the general business of the department, the chief's report, budget review, and correspondence. The chief's report includes a summary of calls for service, arrests, motor vehicle accidents, and summons issued during the previous month. Also provided is a monthly update to the commission on the status of the special duty program, the vehicle maintenance program for the cruisers, and required officer training programs.

The commission continued to work cooperatively with the board of selectmen. The commission met with the selectmen as needed during the year to discuss matters of mutual interest or concern. The commission welcomed incoming Interim Town Administrator Brent Lemire, who attended a commission meeting soon after his arrival in Northwood.

At the annual town meeting in March, the voters approved the addition of a full time officer to the department. The commission hired Joshua Preve in July. We congratulate Josh on his graduation from the New Hampshire Police Academy in December and wish him well in his career in law enforcement and as a member of the Northwood Police Department.

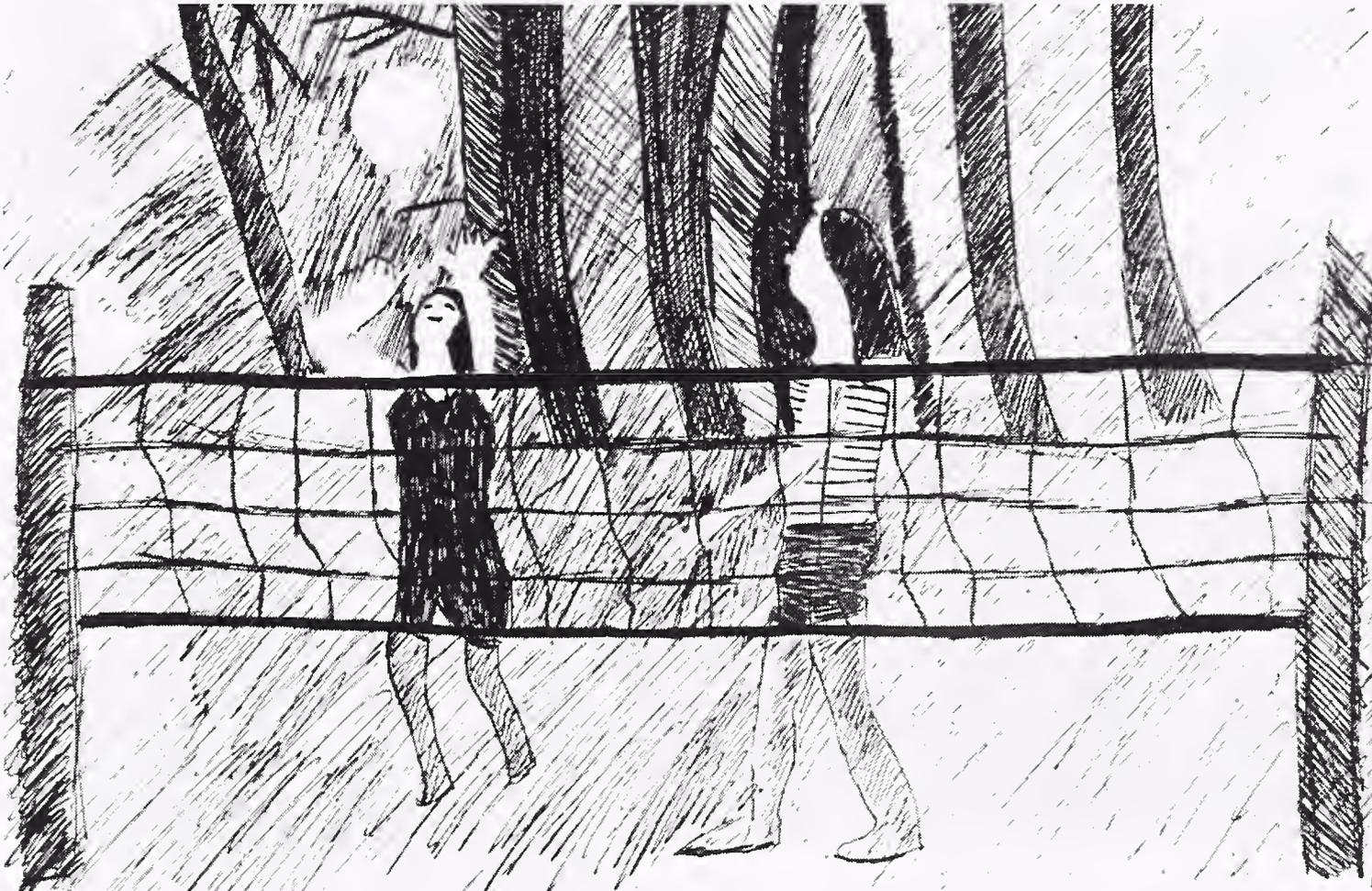
During the past year, citizens have expressed their concerns and opinions on different matters related to the department or asked questions of the commission. The commission welcomed the public to their meetings and heard a variety of topics including complaints about specific incidents, requests for information, and praise for the operations of the Northwood Police Department. The commission adds the public to their agenda upon request, with advance notice, and if information on the subject matter to be discussed is provided. Anyone who would like to be on the agenda to speak directly to the commission may request in advance by contacting the board administrator at lsmith@northwoodnh.org or 942-5586, ext. 205. There is also a public input time on the agenda for anyone wishing to speak at a meeting without prior appointment for matters of a general nature.

The commission, consisting of Richard Cummings, Spike Bryant, and myself would like to thank all of the townspeople for their continued support of the police commission.

Respectfully submitted,
John Schlang, Chairman
Richard Cummings, Commissioner
W. Edward "Spike" Bryant, Jr., Commissioner

Recreation Department & Recreation Commission Report

In 2010, the mission of the Northwood Parks and Recreation Department and Recreation Commission focuses efforts on all residents of the community. One of our goals is to provide safe, fun, and affordable activities for the residents of the Town of Northwood. Our hope is that the community enjoyed the activities that were offered!



Ink Drawing by Lauren Gordon

Adults took an active role in recreation programs offered. The recreation department offered a variety of programs; athletic opportunities, educational and recreational classes. Athletic opportunities included skiing, soccer, softball, aerobics, and basketball. There were also a variety of classes that were held including Tai Chi, computer basics, scrapbooking, and photography.

Children of all ages continued to be a very important focus of the recreation department and commission in 2010. We offered a number of programs including a Red Cross Certified Teen Babysitting Class, clay workshop, open gym, Candy Bar Bingo, Hershey Track & Field, summer camp, Red Cross Certified swimming lessons, summer & fall soccer, and music class.

We also offered many events that children were able to enjoy with the participation of family members. Those programs included the Ski & Board program at Gunstock, Easter egg hunt, ice

Recreation Department & Recreation Commission Report

fishing derby and the spring fishing derby, family soccer, Haunted Hayride at Camp Yavneh with Tailgate Trunk-r-Treat, and a tree lighting & holiday party with crafts.

Many programs have grown in popularity. Soccer, youth and adult basketball, skiing, Easter egg hunt, Hershey Track & Field, and the ice fishing derby showed a record number of participants. The tree lighting and holiday party was a great success. We are looking forward to building this tradition and to providing an opportunity to give children memories that will last a lifetime. The recreation department and commission is constantly reviewing the success of the programs offered to best target the interest of the community.



Recreation Director Kathy Boudreau (left) and
Beach Coordinator Stephanie Pollastro

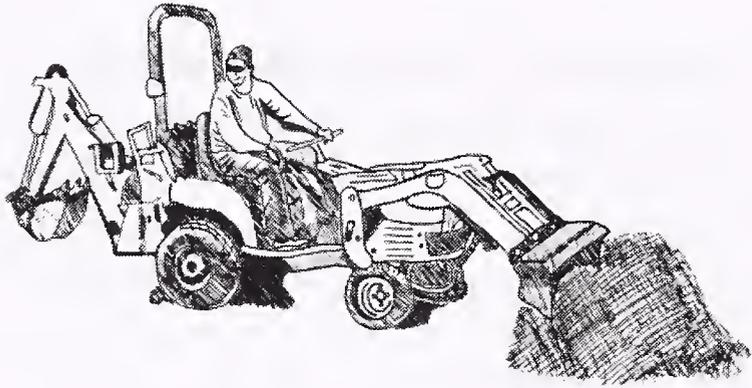
This spring we were able to begin using the Northwood Athletic Fields. Northwood Softball Baseball Association enjoyed the new fields. We also held soccer in the summer and fall. Work is underway in phase II of the ball fields. In 2010 the access road to the phase II section was completed, logging was completed, and the removal of stumps and rocks has begun. Future plans for phase II of the Northwood Athletic Fields include a full size soccer field, softball and baseball fields, a playground, and a walking path.

A special thank you is extended to the dedicated volunteers who have helped make the programs of the Recreation Department a success.

Respectfully submitted,
Kathleen Boudreau, Recreation Director
Scott Vaughn, Commission Co-Chairman

Recreation-Athletic Fields Committee Report

Work proceeded during 2009/2010 to build another section of the roadway, to clear the field areas of timber and selectively cut timber in other areas. Timber was sold with proceeds of \$12,467.56 being placed in the town's revenue account.



Work continues on removing the many tree stumps and other preliminary work for the construction of two more fields. It is hoped that the balance of the Recreation Facility Capital Reserve Fund and the receipts from the timber cut will be sufficient for the completion of the remaining fields.

Skin and Steel by Alexandra Archambault

The committee has requested articles for the 2011 Town Warrant that would allow:

1. The receipts from the timber cuts on the new athletic fields and the Lucas Pond School Lots to be placed in the Recreation Facility Capital Reserve Fund
2. The timber cut receipts and the balance in the Recreation Facility Capital Reserve Fund to be raised and appropriated for the purpose of continuing construction of the new athletic fields.

The two completed fields were used for soccer this fall and the committee was pleased with the remarks of approval received from many people. A volunteer group is also working on the design for a playground area.

The sign for the entrance to the fields has been received, and will be installed as soon as the weather permits.

Respectfully submitted,
Russell Eldridge, Chairman
Robert Bailey, Vice Chairman
Marion Knox, Secretary
Stephen Bailey
Charles Comtois
Scott Vaughn

Road Agent Report

The 2010 winter season was not quite as bad as what we were getting used to over the past couple of years. There were no major problems that we had to deal with related to the weather. The spring also was not bad as we had no major problems with mud or flooding issues.

The major job that was completed this year was the rebuilding of the first section of Blake's Hill Road. Tree work was done as well as ditching and installing new culverts. The road was then reclaimed and gravel was added to several areas where needed to help stabilize the road and make travel better. The road was then paved. We plan on finishing the next section of this road in the coming year. This should make the road last many years before any more major work will be needed.

Green Street was also ditched and overlaid with pavement as there were several areas that had broken through during the spring thaw. Although not a complete rebuild we should get several years of use before we have to do anything further.

We also had to reline the culvert on Kelsey Mill Road. The metal culvert had rusted through and was causing the road to develop sinkholes. We ran a liner through the old pipe and filled the areas between the two with concrete, which formed a seal. The advantage of this is that we did not need to dig the old pipe out and we were able to keep the road open to motorists. We were also able to do the job without harming the original stone wall which remained intact. The project took two days to complete.

Grading was also done on all gravel roads; roadside mowing was completed on all roads.

This year we plan on finishing the rebuild on Blake's Hill Road from where we stopped to the end, where Winding Hill Road begins. This will involve tree work, culvert work, and ditching. Any remaining funds that we have left after completion of this project will be put towards starting work on Old Mountain Road as this is the next on the list of roads to address.

As in the past, I would like to thank everyone for their patience and cooperation during construction when we are working on the roads.

Respectfully submitted,
James Wilson, Road Agent

Recycling Committee Report

In 2010 the compost pile which had grown to be unusable was removed from the transfer station. There will be an effort to manage the incoming compost so that it will be usable. In the coming year the committee plans on developing an educational pamphlet to promote home composting.

The efforts to purchase a scale to weigh incoming debris were postponed due to the recession. If you are interested in recycling you are invited to attend our meetings which typically are held on the first Thursday of the month at the town hall.

Respectfully submitted,
Ken Curley, Chairman
Lucy Edwards, Secretary
Doug Chamberlin
Margaret Walker
Stephen Preston
Barbara Desautels

Safety Committee Report

The safety committee continued to review all accidents involving town personnel and all safety issues brought to the committee's attention. After review and discussion, recommendations are forwarded to the proper committee or individual. The town employees conducted themselves safely throughout the year with only one accident reported.

The committee is currently made up of the following individuals:

Respectfully submitted,
David Hickey, Chairman
Brent Lemire
Glen Drolet
Kevin Madison
John Schlang

Selectmen Report

The board of selectmen is pleased to submit the annual report for 2010.

We experienced another busy year, capped by the resignation of Town Administrator Mr. David Stack and the hiring of Mr. Brent Lemire as interim town administrator on November 1, and as full-time town administrator as of January 1, 2011.

The following is a synopsis of some of the board's activities and achievements over the past year:

After years of planning and coordination, the remaining work on the Bennett Bridge Road and Bennett Bridge Beach project was completed in the spring. The final phase involved curb installation, final paving and loaming/seeding.

The Northwood Economic Development Committee was very active, compiling and producing a Northwood Business Directory for publication and distribution. The EDC also sponsored "Business After Hours" networking opportunities for local businesses. They are currently seeking input from the merchants and are exploring the possibility of a town-wide event.

Work on Phase II of the Northwood Athletic Fields project is ongoing, with the timber cut being completed and cleared in 2010. Work on the field themselves is scheduled to begin this year.

We were able to develop regulations for use of the Northwood Athletic Fields, and enact them on May 11, 2010. In addition, we enacted new regulations for the town beaches on May 25.

Work commenced on the Blake's Hill Road reconstruction project and it is hoped that we will be able to complete it in 2011 and start on Mountain Road.

The town's web site has been updated. The town administrator and the staff have been updating it regularly with important information on meetings and events. All residents are encouraged to visit the site regularly.

The town administrator has implemented monthly department head meetings, quarterly staff meetings and quarterly meetings of the Joint Loss Management Committee. He, along with the finance administrator, has been working closely with the board in the preparation and presentation of the 2011 budget. This has not been an easy task since the town has been strapped with over \$107,000 in fixed cost increases on health insurance and retirement costs as the State of New Hampshire grapples with its budget deficit.

Selectmen Report

As always, the members of the board of selectmen would like to express our gratitude to the town employees and volunteers of the many boards and commissions for their invaluable efforts in making Northwood a great place to live. We hope that our residents continue to volunteer their time on elected and appointed boards...together we can accomplish great things!

Respectfully submitted,
Scott R. Bryer, Chairman
Robert W. Holden, Vice Chairman
Alden Dill, Selectman



Northwood Board of Selectmen

From left: Vice-Chairman Robert Holden, Chairman Scott Bryer, Alden Dill

"Every town, at the annual meeting, shall choose, by ballot, one selectman to hold office for 3 years. The selectmen shall manage the prudential affairs of the town and perform the duties by law prescribed." - New Hampshire Revised Statutes Annotated Chapter 41 Section 8

The board of selectmen acts as the executive branch of the town government carrying out the policies and laws set forth by the vote of the citizens at town meeting. Despite their responsibility as municipal executives, selectmen can only exercise those powers set forth by State law.

In Northwood, the board of selectmen is made up of three members, each elected to a three year term. After town meeting, the board selects a presiding officer from their ranks who shall be the chairperson. Traditionally, the chair has been the individual in the last year of their term.

BARRINGTON
BROOKFIELD
DOVER
DURHAM
FARMINGTON
LEE
MADBURY
MIDDLETON
MILTON



NEW DURHAM
NEWMARKET
NORTHWOOD
NOTTINGHAM
ROCHESTER
ROLLINSFORD
SOMERSWORTH
STRAFFORD
WAKEFIELD

Strafford Regional Planning Commission 2010 Report

Strafford Regional Planning Commission (SRPC), a political subdivision of the State of New Hampshire, serves in an advisory role to the Town of Northwood and seventeen other communities. We provide planning services to assist officials, boards and citizens in managing growth and development and to foster regional collaborative efforts.

SRPC's professional staff offers a range of planning services in transportation, land use, economic development, natural resources and geographic information systems (GIS) mapping and analysis. These services are available in customized modes to meet the diverse needs of communities. Access is also provided to SRPC educational resources including our website, library, workshops and forums, and customized training.

2010 Accomplishments:

- Collected Broadband Internet data from *community anchor institutions* as part of the NH Broadband Mapping Program
- Completed Air Quality Conformity travel demand model runs for Transportation Plan and NH Ten Year Plan transportation projects
- Updated the Town's standardized map set including transportation, conservation land, water resources and aerial maps
- Prepared a crash rate map based on reported vehicle accidents in 2009
- Collected building permit data for all new construction; geocoded information to create an updated building permit map
- Distributed *New Hampshire Planning and Land Use Regulation* books to Town land use boards
- Provided assistance to Town staff and boards on transportation and land use questions

SRPC provided the following services to all municipalities in 2010:

- Hosted presentation with Washington DC Census Bureau staff regarding the Census 2010 draft criteria for developing Urban Area boundaries
- Approved amendments to 2009-2012 Transportation Improvement Program (TIP)
- Developed and approved the 2011 –2014 Transportation Improvement Program (TIP)
- Published the maps and database for 2010 Annual Listing of Obligated Projects receiving federal transportation funds
- Collaborated with Alliance for Community Transportation (ACT) to provide coordinated transportation for human service agencies in southeastern NH
- Published an email newsletter and alerts to keep communities informed of meeting schedules, events, local news and other beneficial information
- Downloaded and displayed the latest demographic and economic data to SRPC web page as tools for municipalities to utilize in planning efforts

BARRINGTON
BROOKFIELD
DOVER
DURHAM
FARMINGTON
LEE
MADBURY
MIDDLETON
MILTON



NEW DURHAM
NEWMARKET
NORTHWOOD
NOTTINGHAM
ROCHESTER
ROLLINSFORD
SOMERSWORTH
STRAFFORD
WAKEFIELD

Goals for 2011:

- Create a Strafford County Comprehensive Economic Development document by June 2011, including Brookfield and Wakefield in Carroll County
- Assist communities in their efforts to increase energy efficiency through the Energy Technical Assistance & Planning for NH Communities (ETAP) Program
- Solicit transportation projects for inclusion in the NH Ten Year Plan and Strafford Metropolitan Transportation Plan.
- Begin broadband planning for the region as next phase of the NH Broadband Mapping and Planning Project

We look forward to working with the citizens and officials of Northwood in 2011. Thank you for the opportunity to serve you and for your continuing support of regional planning. Further questions or comments can be referred to Cynthia Copeland, AICP, Executive Director at cjc@strafford.org. Please visit our website at www.strafford.org.

If you would like to receive E Bulletins from SRPC, please go to our home page of our website noted above.

Town Administrator Report

It is both my pleasure and privilege to submit a report for my brief tenure as town administrator during 2010.

As you may be aware, your former administrator David Stack left November 1 to become the town manager of Bow, New Hampshire. Dave was a classmate of mine at UNH-Manchester when we were studying for our Master of Public Administration degrees. Following my retirement from the Manchester Fire Department as their administrator in 2005, I was teaching at UNH-Manchester and Pinkerton Academy (part-time) when he announced that he was leaving his position in Northwood. I sent him my resume and told him that I would be interested in serving in this position, knowing the sensitive timing due to budget preparation. The selectmen offered me interim status, and after two months of intense learning, preparation and work, I was offered and accepted permanent status as town administrator commencing January 1, 2011.

Over the past two months I have focused mainly on the 2011 budget, and during this time have enjoyed meeting and working with the staff. I have found that they are dedicated, competent and committed to serving the needs of the town and its residents. As taxpayers, you should be proud to have these employees at your service! They are exceptional.

I have also enjoyed learning about the history of the town, and the knowledge and pride that the residents of the town have in their heritage. I have been able to briefly speak to and listen to several of our "historians" and could listen to them for several more hours.....but unfortunately, time is a precious commodity nowadays.

I look forward to working with and meeting as many people as possible during my tenure here. My focus will be on "customer service" as we continue to develop the strengths and professionalism of our employees, and the services we provide. We welcome input from you, as well as your support.

Please feel free to call or drop in!



Respectfully submitted,
Brent T. Lemire, MPA, Town Administrator

Town Clerk/Tax Collector Report

2010 saw the implementation of E-Reg, which is the electronic processing of motor vehicle registrations. What this means is that registrants are now able to do renewal registrations on the Internet. We have processed about 175 registrations in this manner since the middle of July.

2010 also saw a change in personnel in our office. Nancy Gardner, who had been the deputy town clerk/tax collector since 2006, moved out of town and was no longer able to hold the position. After advertising for the vacancy, a decision was made to hire Sharon Olsson as Nancy's replacement. Sharon came to us with previous town clerk experience. She was town clerk in Nottingham back in the early 1990's, and has since been teaching, most recently in Strafford. Please welcome Sharon the next time you are in the office.

Again this year motor vehicle registration revenues were down, indicating that more used vehicles were being purchased. It was even noted recently that boat registrations were down from last year as well. Perhaps this can be attributed to the high cost of fuel.

Even though the town has seen several foreclosures and bankruptcies, tax collection has realized approximately 86% of all taxes owed having been collected. This may be due to the fact that more people are refinancing and having their taxes escrowed, making it easier for tax bills to be paid when they become due.

We look forward to another year where hopefully our next venture may be to accept credit card payments!

Respectfully submitted,
Judy C. Pease, Town Clerk/Tax Collector

Town Facilities Committee Report

It has been a busy year for the committee. Several joint meetings were held with the Athletic Fields Committee, as well as the committee's regular monthly meetings.

Many of the 2009 budget projects were, for various reasons, not completed in 2009. However, we are pleased to report that during 2010 most of the 2009 and 2010 projects were completed.

Chesley Library: Water supply and heating projects were completed.	\$ 7,885.00
Community Hall: Storm windows and insulation were completed.	\$ 7,216.00
Town Hall: Automatic generator and propane tank were installed.	\$10,495.80
Woodman Park: Erosion and ramp corrections were completed.	\$ 7,754.00
Ridge Fire Station: Living quarters, furnace, electrical improvements.	\$ 1,393.00
Police Department: New main air conditioner installed instead of parking lot improvements.	\$ 2,596.00
Transfer Station: Concrete slab for full-offs installed.	\$ 8,300.00
Athletic Fields: Signs designed, ordered and received.	\$ 1,328.00
Northwood Lake Beach: Removal of building	\$ 650.00
Total funds available	\$72,305.89
Total funds expended	\$47,617.80
Total funds encumbered	\$24,688.09

The committee's 2011 recommended budget request totals \$16,000 as follows:

Fire Department –automatic generators for Ridge and Narrows Stations	\$14,000.
Recreation Department – Ledge/rock removal at Northwood Beach	\$ 2,000.
Total request:	\$16,000.

The committee welcomes you to attend their monthly meetings which are held on the first Wednesday of each month at the Community Hall at 7:00 p.m. A schedule of the meetings can be found on the town's bulletin board, as well as posted at Town Hall and the Post Office. If you are interested in becoming a member of this committee, please complete the volunteer form which is available on line and at the Town Hall.

Respectfully submitted,
Stephen Bailey, Chairman
Marion Knox, Secretary
Fred Bassett
Scott Vaughn
Russ Eldridge
Charles Comtois
Ann Kelley, Library Trustee

Town Historian Report

As in recent years, weather continued to be exceptional in 2010. Two late winter storms reminded anyone who doubted that wind, rain and snow can be powerful adversaries.

A storm, beginning with snow on Wednesday, February 24, turning to rain accompanied by gale force winds on Thursday evening left most of this town and surrounding areas, without electricity until Sunday evening, February 28. Numerous roofs were damaged. Candidates Night, scheduled for Wednesday evening, was cancelled.

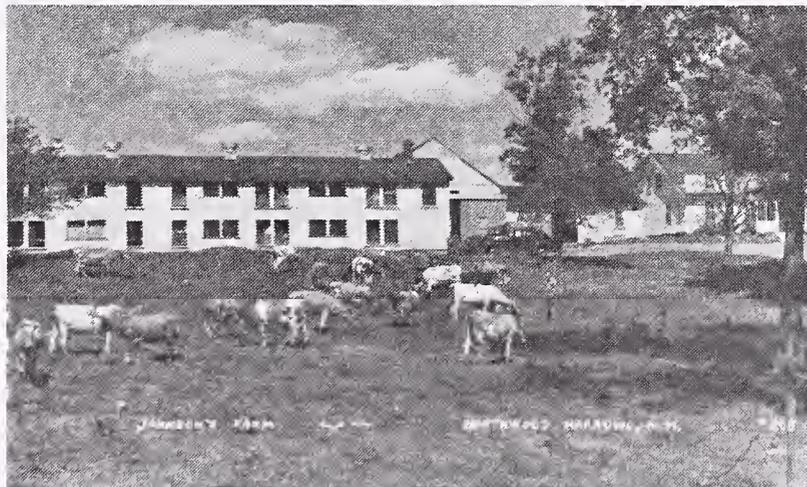
Barely two weeks later another three day storm beginning March 12, again brought wind and rain. This time, there was flooding here and in all of New England. In this town water ran over roads in low places. The storm was a test of road and culvert repairs necessitated by other storms in recent years. Especially successful was work at the ends of Bennett's Bridge and on Old Turnpike Road at the first and second crossings of Flat Meadow Brook.

Ice-out, an eagerly awaited spring time event, occurred exceptionally early in 2010. Perhaps partially as a result of the earlier in the month heavy rains, most lakes and ponds in the region were clear of ice on March 20. An April ice-out date is far more usual.

To end comments on the weather of 2010, we note a late freezing over of our bodies of water. Not until the very end of November were temperatures low enough to freeze the surfaces of our lakes and ponds. Even later was the first snow storm which occurred at the end of December.

2010 saw the loss of two historic homesteads. The first, the 1816 Joseph Johnson building at 254 Ye Old Canterbury Road, in great disrepair was torn down just days after January 1, 2010. A new house, the home of the Bill Johnson family, has been built to replace the old. A new barn is being constructed.

On the afternoon of May 20, 2010, most of the buildings known as the Sam Johnson farm were destroyed in a spectacular and memorable six alarm fire. The house, one of the earliest in Northwood was built about 1778 by Joshua Hoitt, millwright. Late in the nineteenth century, the dwelling was the home of the John Parsons family. It was here that the Advent Christian Church was organized. Early in the twentieth century, the house and other farm buildings became the home of Sam and Louise Tasker Johnson who founded Johnson's Dairy Farm. Of interest to those who keep track of such trivia, Sam Johnson, husband of Louise, was born and grew up in the 1816 Joseph Johnson house, then spent the rest of his life in the now burned 1778 Joshua Hoitt house.



Town Historian Report

In 2010 soccer games were played for the first time on the Northwood Athletic Fields on Northwood Ridge. Clearing is underway for the second set of fields.

Almost ready for use is the new road, Academy Way, connecting Bow Lake Road with the north side of Coe Brown Academy campus.



The exterior of the big Free Will Baptist Church building on the Ridge, home of New Hope Church in recent years, was painted in the summer of 2010. Other public buildings painted in 2010 were Chesley Memorial Library and the Community Center in the Narrows.

The Northwood Veterinary Hospital, located for almost thirty years in the 1838 Dr. Moses Hill place at the corner of First New Hampshire Turnpike and Jeffrey Drive, has been moved to The Sentinel Commons Building on the Ridge. This was the first animal hospital to be located in Northwood.

Finally, no doubt having omitted much that might have been reported for the year 2010, the town historian reminds our residents that this is the fifteenth anniversary of our town becoming part of the NH Enhanced Reporting System. At that time our highways, roads and streets were officially named and numbered.

Respectfully submitted,
Joann W. Bailey, Northwood Town Historian

Transfer Station Report

To the residents of Northwood:

I would like to thank everyone for their support of recycling in 2010 and for the work that is done all year to make recycling successful. We continue to do a great job recycling, which helps our environment and reduces costs. I look forward to your continued support in 2011 and hope it will be a better year for all of us. If you have any questions or concerns, please be sure to bring it to my attention when you are at the transfer station.

The transfer station staff works in all types of weather, and during times when the transfer station activity gets very busy. I would like to thank the staff for their hard work, dedication and commitment to safety for all.

Respectfully submitted,
Stephen Preston, Supervisor



Supervisor Stephen Preston (far left)
John Schlang, Attendant (left)



Donald Hodgdon, Attendant (right)

Zoning Board of Adjustment Report

It was a quiet year for the Northwood Zoning Board of Adjustment compared to the previous decade. The board received a total of five new applications in 2010 and made a decision on two applications that had been submitted in 2009. One of the applications included multiple requests for appeal. The board hears all requests for relief from the Northwood Development Ordinance, including variances and special exceptions, appeals to administrative decisions, equitable waiver of dimensional requirements, and appeals to RSA 674:41 II. Each case is reviewed in open session, with notification provided to the public and abutting property owners. Each decision of the board is based on the unique characteristics and specific merits of the individual cases.

The number of cases heard in 2010 (five) was behind 2009 (eight) and were a significant drop in number from previous years: 2008 (twenty one) and 2007 (thirty). This year there were two requests for variances for lot size and road frontage, two special exception requests for wetland setback and one equitable waiver from dimensional requirements to allow for a barn that is located within the setback to be accepted as a lawfully existing, nonconforming structure. All five applications were approved and no motions for re-hearing filed. The 2009 applications that were finalized in 2010 resulted in one approval for a lot size variance and the other case was withdrawn by the applicant.

The zoning board of adjustment provided comment to the planning board on the matter of accessory/or "in-law" type apartment, based on the cases they have heard over a period of years on this type of residential use. At year end, the planning board had recommended a change to the zoning ordinance based on their review of the information provided to them. One public hearing was held in December with deliberations and a potential second public hearing in January 2011.

I would like to thank my fellow board members and alternates for their time and service to the citizens of Northwood through their commitment to serve on this board.

The Zoning Board of Adjustment meets monthly on the fourth Monday at 7 p.m. at the town hall. Please contact the board administrator if you need information on the application process or if you have been denied an application to build, or if you wish to appeal the decision. The board administrator is available on Mondays at the town hall from 9 am to 4 pm. Messages may be left at 942-5586 ext. 205, at any time, or she may be reached by e-mail at lsmith@northwoodnh.org A ZBA guide, which includes the application forms, is available on the town's website under documents and forms.

Open positions for appointment are reviewed in March. If you are interested in serving on this board, please contact either the Board of Selectmen or myself.

Respectfully submitted,
Bruce Farr, Chairman

Visiting Nurses Association Report

Rochester District VNA (Your VNA) continues to serve as your home health agency providing skilled nursing, rehabilitative therapies, medical social work, licensed nursing assistance and supportive services on an intermittent basis. We are proud to provide you with highly skilled and well trained clinicians. In addition, we provide an active Adult Day Center, which is open Monday thru Friday. Located at our office, it provides a safe, family atmosphere for loved ones no longer able to be at home alone.

The acuity of our patients continues to increase. Many patients need IV therapy, chemo therapy, enteral feedings, therapy after knee/hip replacements, and complicated wound dressings. Patients are discharged very quickly from hospitals and require the skilled services we can provide. Many hospital admissions are avoided by a referral directly to home care from the physician's office.

We continue to provide support services including: homemakers, personal care attendants and in-home companions although the numbers have been reduced due to lack of funding. These services are paid by Title XX, Strafford County and the patient. These services allow individuals who require minimal support to remain safely in their homes at the lowest possible cost.

We transitioned to our new software/hardware system this year. This is our first major change/upgrade in our electronic record since 2002 when we initiated the electronic record. The transition required many hours of training for each staff member and many hours of preparation to make the transition as smooth as possible. It has gone well and we believe we have made a good decision. We have organized a New Hampshire user group providing much needed support to us and another home care agency in New Hampshire utilizing the same system.

Our biggest and most critical challenge is being dependent on the government for 85% of our revenue. We are reimbursed at rates the government sets regardless of the actual cost to provide the care. Medicare was reduced in 2010 and we are facing a 5.9% reduction in Medicare revenue effective January 1, 2011. Therefore, your continued support of Rochester District Visiting Nurse Association (Your VNA) is vitally important to our ability to meet the many health needs in your community. The number of people depending on Medicaid has also increased with the down swing in the economy. The state continues to reimburse for Medicaid at about 50% of the cost.

Plans are well underway to bring back our Hospice program in 2011, with the sale of Seacoast Hospice to Beacon we will be the only non-profit hospice located in Strafford County. It is important when you need home care to ask for us by name. You have a choice. Ask for Rochester District VNA by name. If you have questions please call 332-1133 or check our web-site @ www.yourvna.org

VNA Report



2010 actual #s provided in **Northwood**

Visits by Service:

Skilled Nursing	636
Physical Therapy	379
Occupational Therapy	123
Speech Therapy	5
Medical Social Work	15
LNA (nursing assistant)	498
Homemaking	0
Perinatal visits	1
In-home provider	0

of Home Care patients
admitted by payment source

Medicare	42
Medicaid	5
Insurance	16
Private/Self	1

of Support Services Admissions by pay source

Title XX and County	0
HCBC	0
Private Pay	0

Respectfully submitted,

Linda Hotchkiss CEO, RN, BSHMP, MHA

Town of Northwood 2011 Town Meeting Warrant

To the inhabitants of the Town of Northwood in the County of Rockingham in said State of New Hampshire, qualified to vote in Town Affairs:

Article 1:

You are hereby notified to meet at the Parish Center at St. Joseph's Church in said Northwood on Tuesday, March 8, 2011, from 8:00 AM to 7:00 PM, for the casting of ballots to choose all necessary officers for the ensuing year:

Board of Selectmen - one 3-year term; Budget Committee - four 3-year terms; Budget Committee - one 2-year term; Cemetery Trustee - one 3-year term; Library Trustee - one 3-year term; Planning Board - two 3-year terms; Planning Board - one 2-year term; Planning Board - one 1-year term; Town Treasurer - one 3-year term; Police Commission - one 3-year term; Trustee of Trust Funds - one 3-year term; School Board - one 3-year term; School Board - one 1-year term

Article 2: (by petition)

Shall we adopt the provisions of RSA 40:13 (known as SB 2) to allow the official ballot voting on all issues before the Town of Northwood on Tuesday, March 8, 2011?

Article 3: (by petition)

Shall we adopt the provisions of RSA 40:13 (known as SB 2) to allow the official ballot voting on all issues before the School District of Northwood on Tuesday, March 8, 2011?

Article 4:

Are you in favor of amending the Northwood Development Ordinance to define and allow, by Special Exception, Accessory Apartments within or attached to owner occupied single family residential units as long as certain conditions regarding septic, parking, lot size and frontage are met?

You are hereby notified to meet at Coe Brown Northwood Academy in said Northwood on Saturday, March 12, 2011 at 9:00 AM to act upon the following:

PAVING AT THE TOWN HALL

Article 1: To see if the Town will vote to raise and appropriate the sum of **Forty Thousand dollars (\$40,000)** to resurface the driveway and parking areas of the Town Hall. This will be a non-lapsing appropriation per RSA 32:7, V and will not lapse until the work is completed, or by December 31, 2012, whichever is sooner. **(Majority vote required) (Not Recommended by the Board of Selectmen 3-0) (Not Recommended by Budget Committee 12-1) (Impact on the tax rate is \$0.09)**

*Postponed
in default*

2011 OPERATING BUDGET

Article 2: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of \$3,263,099 for general municipal operations. Said sum does not include special or individual articles addressed. **(Majority vote required)**
(Recommended by Budget Committee 8-0) (Impact on the tax rate is \$0.17)

AUTHORIZATION TO ACCEPT DONATIONS/GIFTS

Article 3: Shall the town vote to authorize the Selectmen to accept, and hold in trust, privately-donated gifts, legacies and devises for any public purpose pursuant to RSA 31:19. This authorization shall remain in effect until rescinded by a vote of the town meeting. **(Majority Vote Required) (Recommended by the Board of Selectmen 3-0)**
(No impact on tax rate).

DISCONTINUE FIRE/RESCUE VEHICLE REPLACEMENT CAPITAL RESERVE FUND

Article 4: To see if the Town will vote to discontinue the Fire/Rescue Equipment Capital Reserve Fund created in 1981. Said funds, with accumulated interest to the date (approximately \$56,873) will lapse to the General Fund. If Article 5 fails, this article is null and void. **(Majority Vote Required) (Recommended by the Board of Selectmen 3-0) (Recommended by Budget Committee 13-0) (No impact on tax rate).**

FIRE ENGINE PAYMENT

Article 5: To see if the Town will raise and appropriate the sum of **Sixty thousand, One Hundred Nine dollars (\$60,109)** for the third of five annual payments on a five year lease on Fire Engine 1 and to fund this appropriation by authorizing the withdrawal of **Three Thousand Two Hundred Thirty-six dollars (\$3,236)** from the Fire/Rescue Vehicle Replacement Special Revenue Fund and **Fifty-Six Thousand, Eight Hundred Seventy-three dollars (\$56,873)** to come from the unreserved fund balance as of December 31, 2010. This amount represents the amount to lapse into the general fund as a result of the discontinuance of the Fire/Rescue Equipment Capital Reserve. This lease agreement was approved at the 2008 Town Meeting and does not contain an escape clause. If Article 4 fails, this article is null and void. **(Majority vote required)**
(Recommended by the Board of Selectmen 3-0) (Recommended by Budget Committee 13-0) (No impact on tax rate).

FIRE ENGINE PAYMENT

Article 6: To see if the town will raise and appropriate the sum of **Sixty Thousand, One Hundred Nine (\$60,109)** for the third of five annual payments on a five year lease on Fire Engine 1. This lease agreement was approved at the 2008 town meeting and doesn't contain an escape clause. This article is in the alternative to Articles 4 and 5 and is null and void if Articles 4 and 5 pass. **(Majority Vote Required) (Recommended by the Board of Selectmen 3-0) (Recommended by Budget Committee 13-0) (Impact on tax rate is \$0.13).**

HIGHWAY EQUIPMENT CAPITAL RESERVE DEPOSIT

Article 7: To see if the Town will vote to raise and appropriate the sum of **Fifteen Thousand dollars (\$15,000)** to be deposited into the previously established Highway Equipment Capital Reserve Fund. **(Majority vote required) (Recommended by the Board of Selectmen 3-0) (Recommended by Budget Committee 12-1) (Impact on tax rate is \$0.03).**

passed

LAGOON MAINTENANCE AND REPAIR EXPENDABLE TRUST FUND

Article 8: To see if the Town will vote to raise and appropriate the sum of **Twelve Thousand, Three Hundred dollars (\$12,300)**, to be placed in the Lagoon Maintenance and Repair Expendable Trust Fund and to fund this appropriation by authorizing the withdrawal of that amount from the Lagoon Special Revenue Fund held by the Northwood Treasurer. **(Majority vote required) (Recommended by the Board of Selectmen 3-0) (Recommended by Budget Committee 13-0) (No impact on tax rate).**

passed

POLICE VEHICLE PURCHASE

Article 9: To see if the Town will vote to raise and appropriate the sum of **Thirty-Seven Thousand dollars (\$37,000)** for the purpose of purchasing and equipping a new police cruiser for the Northwood Police Department. **(Majority vote required) (Recommended by the Board of Selectmen 3-0) (Recommended by Budget Committee 12-1) (Impact on tax rate is \$0.08)**

defeated

FACILITIES COMMITTEE EXPENDABLE TRUST

Article 10: To see if the Town will vote to raise and appropriate the sum of **Sixteen Thousand Dollars (\$16,000)** to be deposited into the Facilities Committee Expendable Trust Fund previously established for the maintenance, improvement, repairs and replacement of general government buildings. **(Majority vote required) (Recommended by the Board of Selectmen 3-0) (Recommended by Budget Committee 8-5) (Impact on tax rate is \$0.03)**

carried

RECREATION FACILITY CAPITAL RESERVE DEPOSIT

Article 11: To see if the Town will vote to raise and appropriate the sum of **Twenty-Four Thousand Three Hundred Fifty-seven dollars (\$24,357)** to be deposited into the previously established Recreation Facilities Capital Reserve Fund and to fund this appropriation by authorizing the transfer of that amount from the unreserved fund balance as of December 31, 2010. This amount is the equivalent of the revenue received from the timber cuts that were performed at the Athletic Field and Lucas Pond School sites. If this article does not pass, Article 12 (Recreation Facility Capital Reserve Fund) will be null and void. **(Majority vote required) (Recommended by the Board of Selectmen 3-0) (Recommended by the Budget Committee 8-0-1) (No impact on tax rate).**

RECREATION FACILITY CAPITAL RESERVE FUND

Article 12: To see if the Town will vote to raise and appropriate the sum of **One Hundred Four Thousand Eight Hundred Twenty Nine dollars (\$104,829)**, for the purpose of continuing construction of the new athletic fields, and to fund this appropriation by authorizing the withdrawal of this sum from the Recreation Facility

Capital Reserve Fund previously established for this purpose. This is to be a non-lapsing appropriation per RSA 32:7, and will not lapse until the project is complete or December 31, 2013, whichever is sooner. This article is contingent upon passage of Article 11 (Recreation Facility Capital Reserve Deposit). **(Majority Vote Required)**
(Recommended by the Board of Selectmen 3-0) (Recommended by the Budget Committee 8-0) (No impact on tax rate).

TRANSFER STATION EXPENDABLE TRUST DEPOSIT

Article 13: To see if the Town will vote to raise and appropriate the sum of **Eight Thousand Five Hundred Fifty Four dollars (\$8,554)** to be placed in the existing Transfer Station Expendable Trust Fund previously established for the purpose of purchasing transfer station equipment and repairing and maintaining the transfer station buildings and to fund this appropriation by authorizing the transfer of that amount from the unreserved fund balance as of December 31, 2010. This amount is the equivalent of the amount received from the sale of recyclable materials in 2010. **(Majority vote required) (Recommended by the Board of Selectmen 3-0) (Recommended by Budget Committee 12-1) (No impact on tax rate).**

CEMETERY IMPROVEMENT EXPENDABLE TRUST FUND

Article 14: To see if the Town will vote to raise and appropriate the sum of **Seven Hundred dollars (\$700)** to be deposited into the previously established Cemetery Improvement Expendable Trust Fund and to fund this appropriation by authorizing the transfer of that amount from the unreserved fund balance as of December 31, 2010. This amount is the equivalent of the amount received from the sale of cemetery lots in 2010. **(Majority vote required) (Recommended by the Board of Selectmen 3-0) (Recommended by Budget Committee 13-0) (No impact on tax rate).**

MILFOIL TREATMENT AND CONTROL PROGRAM EXPENDABLE TRUST

Article 15: To see if the Town will vote to raise and appropriate the sum of **Four Thousand dollars (\$4,000)** to be deposited into the previously established Milfoil Treatment and Control Program Expendable Trust Fund. **(Majority vote required) (Recommended by the Board of Selectmen 3-0) (Recommended by Budget Committee 13-0) (Impact on tax rate is \$0.01).**

POLICE SPECIAL DUTY

Article 16: To see if the Town will vote to raise and appropriate the sum of **Fifty Thousand dollars (\$50,000)** for the purpose of special duty coverage provided by the Northwood Police Department with the intention that all funds expended pursuant to this article be reimbursed by the person/company that requires the coverage. **(Majority vote required) (Recommended by the Board of Selectmen 3-0) (Recommended by Budget Committee 11-0) (No impact on tax rate).**

BENEFIT PAY VESTED TIME EXPENDABLE TRUST FUND

Article 17: To see if the town will vote to raise and appropriate the sum of **Fifteen Thousand dollars (\$15,000)** to be added to the Benefit Vested Time Expendable Trust Fund previously established. **(Majority vote required) (Recommended by the Board**

of Selectmen 3-0) (Recommended by Budget Committee 13-0) (Impact on tax rate is \$0.03).

CABLE EXPENDABLE TRUST FUND

Article 18: To see if the Town will vote to raise and appropriate the sum of **Twenty-one Thousand, Nine Hundred Fifty-two dollars (\$21,952)** to be deposited into the previously established Cable Expendable Trust Fund and to fund this appropriation by authorizing the transfer of that amount from the unreserved fund balance as of December 31, 2010. This amount is equivalent to the amount received as cable TV franchise fees in the year 2010. **(Majority vote required) (Recommended by the Board of Selectmen 3-0) (Recommended by Budget Committee 13-0) (No impact on tax rate).**

FIVE YEAR ROAD PLAN

Article 19: To see if the Town will vote to raise and appropriate the sum of **Ten Thousand dollars (\$10,000)** to hire an engineering firm to conduct a survey of all town roads and produce a Five-Year Road Plan. The current road plan will expire in 2011. **(Majority Vote Required) (Recommended by the Board of Selectmen 2-0) (Recommended by Budget Committee 7-6) (Impact on tax rate is \$0.02)**

ACCEPTANCE OF STREETS

Article 20: To see if the Town will vote pursuant to RSA 674:40-a, to delegate to the Board of Selectmen the authority to accept dedicated streets, until rescinded by a future vote of the Town Meeting. Under this authority, the Selectmen may, after holding a public hearing, accept any street which corresponds in its location lines with a street shown on a subdivision plat or site plan approved by the planning board, or on a street plat made and adopted by the planning board.

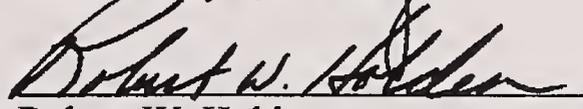
OTHER BUSINESS

Article 21: To transact any other business that can legally come before this meeting.

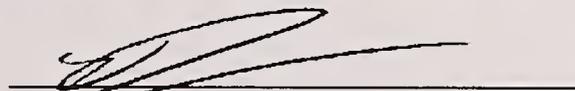
Give under our hands and seal this 8th day of February, 2011.



Scott R. Bryer, Chairman



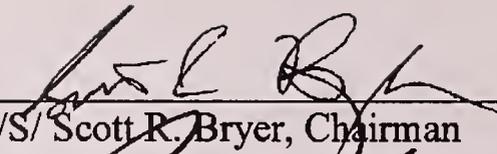
Robert W. Holden

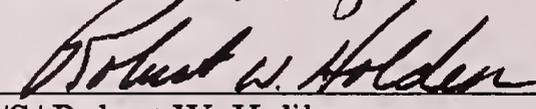


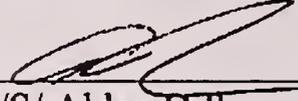
Alden Dill

*Board of Selectmen,
Town of Northwood, NH*

A true copy attest:

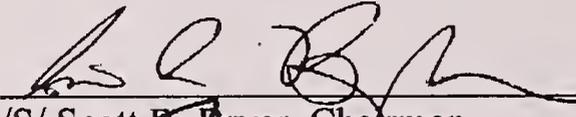

/S/ Scott R. Bryer, Chairman

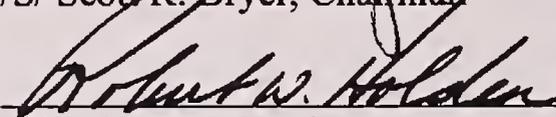

/S/ Robert W. Holden

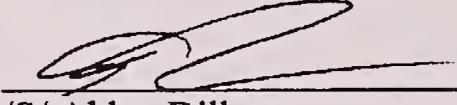

/S/ Alden Dill

*Board of Selectmen,
Town of Northwood, NH*

We, the undersigned, hereby certify that we have caused a true copy of the Warrant and Town Budget to be posted at the Parish Center at St. Joseph's Church, Coe-Brown Northwood Academy and Northwood Town Hall on February 18, 2011.


/S/ Scott R. Bryer, Chairman


/S/ Robert W. Holden


/S/ Alden Dill

*Board of Selectmen
Town of Northwood, NH*

**TOWN OF NORTHWOOD
PETITION WARRANT ARTICLE**

We, the undersigned registered voters of the town of Northwood, NH petition the selectmen to insert the following question on the official ballot.

“Shall we adopt the provisions of RSA 40:13 (known as SB2) to allow the official ballot voting on all issues before the Town of Northwood on Tuesday March 8, 2011.”

Kenneth Witham	Donna Witham
Gwendolyn McCully	Richard McCully
John P Newman	David Hodgdon
Bruce Hodgdon	Richard Wolf
Elaine Hodgdon	Bobby Goodwin
Kenneth Rick	Ani Rick
Marie LaPage	Terri Carlton
Scott Carlton	Mary S Mello
Naomi Twombly	Frederick Twombly
Richard Wolf, Jr.	Martha Emro
Joseph Lovely	Derek Lovely
Rebecca S Lovely	Erica Lovely
David Lovely	Timothy K Jandebour
Shain Jandebour	Denis Williams
Robin Williams	Shawn Murray
Mike Elliott	Charles Comtois
Richard McMenamon	Kathleen Hayes
Micah Debenedictus	Joseph McCaffrey
Elizabeth Norman	Harold Kreider
Chris Merrill	Karen Merrill
Renee Camille	Bonnie Lee Sears
Heather Downs	Sherry Hodgdon
Murray A Witham	Judith Burke
William J McGowan	Betty L Pollock
Richard Pollock	Douglas Pollock
Viola Pollock	Wendy Jandebour
Leonard Sears	Carlos Sabina
Melissa Sabina	Matt Hotchkiss

**TOWN OF NORTHWOOD
PETITION WARRANT ARTICLE**

We, the undersigned registered voters of the town of Northwood, NH petition the selectmen to insert the following question on the official ballot.

“Shall we adopt the provisions of RSA 40:13 (known as SB2) to allow the official ballot voting on all issues before the Town of Northwood on Tuesday March 8, 2011.”

Joy Hotchkiss	Charles Brown
Susan Brown	Christina Steenbergen
Joshua Steenbergen	Todd Steenbergen
Catherine Morin	Jacques W Phaneuf
Charlotte Phaneuf	Carol White
Donald Moore	Sally Moore
Kyle Tasker	Paul Thiem
Nonna Morrissette	Diane Tasker
Melinda Tasker	Jeffrey Tasker
Daniel M. Tasker	Robert MacDonald
Tom DeMeritt	

**TOWN OF NORTHWOOD
PETITION WARRANT ARTICLE**

We, the undersigned registered voters of the town of Northwood, NH petition the selectmen to insert the following question on the official ballot.

“Shall we adopt the provisions of RSA 40:13 (known as SB2) to allow the official ballot voting on all issues before the School District of Northwood on Tuesday March 8, 2011.”

Kenneth Witham	Donna Witham
Gwendolyn McCully	Richard McCully
John P Newman	David Hodgdon
Bruce Hodgdon	Richard Wolf
Elaine Hodgdon	Bobby Goodwin
Kenneth Rick	Ani Rick
Marie LaPage	Terri Carlton
Scott Carlton	Mary S Mello
Naomi Twombly	Frederick Twombly
Richard Wolf, Jr.	Martha Emro
Joseph Lovely	Derek Lovely
Rebecca S Lovely	Erica Lovely
David Lovely	Timothy K Jandebour
Shain Jandebour	Denis Williams
Robin Williams	Shawn Murray
Mike Elliott	Charles Comtois
Richard McMenamon	Kathleen Hayes
Micah Debenedictus	Joseph McCaffrey
Elizabeth Norman	Harold Kreider
Chris Merrill	Karen Merrill
Renee Camille	Bonnie Lee Sears
Heather Downs	Sherry Hodgdon
Murray A Witham	Judith Burke
William J McGowan	Betty L Pollock
Richard Pollock	Douglas Pollock
Viola Pollock	Leonard Sears
Carlos Sabina	Melissa Sabina
Matt Hotchkiss	Joy Hotchkiss

**TOWN OF NORTHWOOD
PETITION WARRANT ARTICLE**

We, the undersigned registered voters of the town of Northwood, NH petition the selectmen to insert the following question on the official ballot.

“Shall we adopt the provisions of RSA 40:13 (known as SB2) to allow the official ballot voting on all issues before the School District of Northwood on Tuesday March 8, 2011.”

Charles Brown	Susan Brown
Christina Steenbergen	Joshua Steenbergen
Todd Steenbergen	Catherine Morin
Jacques W Phaneuf	Charlotte E Phaneuf
Carole E White	Donald Moore
Sally Moore	Kyle Tasker
Charles Pease	Judy Pease
Diane Tasker	Michael Faiella
Jeffrey Tasker	Gary Tasker
Robert MacDonald	Kristina Meeks

BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: NORTHWOOD

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2011 to December 31, 2011

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): _____

BUDGET COMMITTEE

Please sign in ink.

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Virginia Dede

Bonnie Lee Sears

Robert Mitts

Nona Colman

[Signature]

Robert A. Holden

Betsy [Signature]

Kevin J. [Signature]

James J. Valleron [Signature]

L. A. [Signature]

Alan S. [Signature]

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMM. APPROPRIATIONS	
					Ensuing Fiscal Year (Recommended)	(Not Recommended)	Ensuing Fiscal Year (Recommended)	(Not Recommended)
HIGHWAYS & STREETS (cont.)								
4316	Street Lighting		\$325.00	\$301.80	\$300.00		\$300.00	
4319	Other							
SANITATION								
4321	Administration		\$96,419.00	\$83,528.41	\$94,951.00		\$94,951.00	
4323	Solid Waste Collection		\$80,953.00	\$86,959.86	\$80,953.00		\$80,953.00	
4324	Solid Waste Disposal							
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
WATER DISTRIBUTION & TREATMENT								
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv.& Other							
ELECTRIC								
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
HEALTH/WELFARE								
4411	Administration		\$14,892.00	\$10,792.83	\$14,959.00		\$14,959.00	
4414	Pest Control		\$15,554.00	\$3,752.31	\$12,256.00		\$12,256.00	
4415-4419	Health Agencies & Hosp. & Other		\$23,171.00	\$23,171.00	\$27,306.00		\$27,306.00	
4441-4442	Administration & Direct Assist.		\$19,167.00	\$9,043.75	\$18,430.00		\$18,430.00	
4444	Intergovernmental Welfare Payemnts							
4445-4449	Vendor Payments & Other		\$46,850.00	\$20,539.67	\$45,400.00		\$45,400.00	

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
					Ensuing Fiscal Year (Recommended)	(Not Recommended)	Ensuing Fiscal Year (Recommended)	(Not Recommended)
CULTURE & RECREATION								
4520-4529	Parks & Recreation		\$71,042.00	\$69,573.27	\$68,906.00		\$68,899.00	
4550-4559	Library		\$190,939.00	\$176,759.65	\$195,155.00		\$195,155.00	
4583	Patriotic Purposes		\$2,000.00	\$0.00	\$1,500.00		\$1,500.00	
4589	Other Culture & Recreation		\$4,890.00	\$2,493.53	\$4,890.00		\$4,890.00	
CONSERVATION								
4611-4612	Admin. & Purch. of Nat. Resources		\$2,053.00	\$1,663.37	\$1,754.00		\$1,754.00	
4619	Other Conservation							
4631-4632	Redevelopment and Housing							
4651-4659	Economic Development		\$890.00	\$957.03	\$890.00		\$890.00	
DEBT SERVICE								
4711	Princ.- Long Term Bonds & Notes							
4721	Interest-Long Term Bonds & Notes							
4723	Int. on Tax Anticipation Notes		\$7,500.00	\$0.00	\$5,000.00		\$5,000.00	
4790-4799	Other Debt Service							
CAPITAL OUTLAY								
4901	Land							
4902	Machinery, Vehicles & Equipment							
4903	Buildings							
4909	Improvements Other Than Bldgs.							
OPERATING TRANSFERS OUT								
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	- Sewer							
	- Water							

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
					Ensuing Fiscal Year (Recommended)	(Not Recommended)	Ensuing Fiscal Year (Recommended)	(Not Recommended)
OPERATING TRANSFERS OUT (cont.)								
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
OPERATING BUDGET TOTAL				2,842,699.11	3,263,105.00		3,263,099.00	

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations		Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
			Prior Year As Approved by DRA	Prior Year As Approved by DRA		Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)	Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)
	Highway Equipment Cap. Reserve	7	\$	10,000.00	10,000	15,000.00		15,000.00	
	Facility Committee Exp. Trust	10	\$	33,500.00	33,500	16,000.00		16,000.00	
	Benefit Pay Exp. Trust	17				15,000.00		15,000.00	
	Lagoon Exp. Trust	8				12,300.00		12,300.00	
	Cable Exp. Trust	18	\$	39,880.00	39,880	21,952.00		21,952.00	
	Transfer Station Exp. Trust	13	\$	4,255.00	4,255	8,554.00		8,554.00	
	Cemetery Improvement Exp. Trust	14	\$	500.00	500	700.00		700.00	
	Milfoil Treatment Trust	15	\$	3,000.00	3,000	4,000.00		4,000.00	
	Recreation Facility Cap Reserve	11				24,357.00		24,357.00	
	Recreation Facility Cap Reserve	12				104,829.00		104,829.00	
	SPECIAL ARTICLES RECOMMENDED		\$	91,135.00		222,692.00		222,692.00	

****INDIVIDUAL WARRANT ARTICLES****

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations		Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
			Prior Year As Approved by DRA	Prior Year As Approved by DRA		Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)	Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)
	Police Cruiser	9		35,000.00	32,354.61	37,000.00		37,000.00	
	Fire Engine Payment	5,6		60,109.00	60,108.83	60,109.00		60,109.00	
	Town Hall Paving	1					40,000.00		40,000
	Police Special Duty	16		50,000.00	53,926.97	50,000.00		50,000.00	
	Five Year Road Plan	19				10,000.00		10,000.00	
	INDIVIDUAL ARTICLES RECOMMENDED			145,109.00		157,109.00		157,109.00	

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
TAXES					
3120	Land Use Change Taxes - General Fund		(\$33,500.00)	(\$33,500.00)	(\$33,500.00)
3180	Resident Taxes				
3185	Timber Taxes		(\$15,386.01)	(\$11,125.00)	(\$11,125.00)
3186	Payment in Lieu of Taxes		(\$4,631.13)	(\$7,162.00)	(\$7,162.00)
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		(\$165,627.15)	(\$121,000.00)	(\$121,000.00)
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)		(\$228.82)	(\$500.00)	(\$500.00)
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits		(\$247.00)	(\$280.00)	(\$280.00)
3220	Motor Vehicle Permit Fees		(\$593,294.71)	(\$625,000.00)	(\$625,000.00)
3230	Building Permits		(\$22,619.00)	(\$15,000.00)	(\$15,000.00)
3290	Other Licenses, Permits & Fees		(\$64,268.48)	(\$59,980.00)	(\$59,980.00)
3311-3319	FROM FEDERAL GOVERNMENT		(\$29,042.78)	(\$11,888.00)	(\$11,888.00)
FROM STATE					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		(\$183,588.94)	(\$181,616.00)	(\$181,616.00)
3353	Highway Block Grant		(\$93,683.83)	(\$87,602.00)	(\$87,602.00)
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		\$0.00	(\$800.00)	(\$800.00)
3357	Flood Control Reimbursement		(\$13,248.93)	\$0.00	\$0.00
3359	Other (Including Railroad Tax)		(\$9,539.66)	(\$7,500.00)	(\$4,500.00)
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES					
3401-3406	Income from Departments		(\$106,442.49)	(\$30,000.00)	(\$85,833.00)
3409	Other Charges				
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		(\$41,334.34)	(\$30,000.00)	(\$30,000.00)
3502	Interest on Investments		(\$3,840.49)	(\$4,500.00)	(\$4,500.00)
3503-3509	Other		(\$5,090.44)	(\$4,101.00)	(\$4,101.00)
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
INTERFUND OPERATING TRANSFERS IN (cont.)					
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds		(\$60,109.00)	(\$56,873.00)	(\$56,873.00)
3916	From Trust & Fiduciary Funds		(\$8,465.23)	(\$19,094.00)	(\$19,094.00)
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES					
3934	Proc. from Long Term Bonds & Notes				
	Amounts Voted From Fund Balance				
	Estimated Fund Balance to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			\$ (1,454,188.43)	\$ (1,363,354.00)	\$ (1,363,354.00)

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	3,182,776.00	3,263,105.00	3,263,099.00
Special Warrant Articles Recommended (from pg. 6)	91,135.00	222,692.00	222,692.00
Individual Warrant Articles Recommended (from pg. 6)	145,109.00	157,109.00	157,109.00
TOTAL Appropriations Recommended	3,419,020.00	3,642,906.00	3,642,900.00
Less: Amount of Estimated Revenues & Credits (from above)	\$ (1,454,188.00)	\$ (1,363,354.00)	\$ (1,363,354.00)
Estimated Amount of Taxes to be Raised	\$ 1,964,832.00	\$ 2,279,552.00	\$ 2,279,546.00

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: 364,290.00
 (See Supplemental Schedule With 10% Calculation)

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE
(For Calculating 10% Maximum Increase)
 (RSA 32:18, 19, & 32:21)

VERSION #1: Use if you have no Collective Bargaining Cost Items or RSA 32:21 Water Costs

LOCAL GOVERNMENTAL UNIT: Northwood FISCAL YEAR END Dec 31, 2011

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Comm. (See Posted Budget MS7, 27, or 37)	3,642,900.
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	
3. Interest: Long-Term Bonds & Notes	
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b.	
5. Mandatory Assessments	
6. Total exclusions (Sum of rows 2 - 5)	< >
7. Amount recommended less recommended exclusion amounts (line 1 less line 6)	3,642,900.
8. Line 7 times 10%	364,290.
9. Maximum Allowable Appropriations (lines 1 + 8)	4,007,190.

Line 8 is the maximum allowable increase to budget committee's recommended budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attach a copy of this completed supplemental schedule to the back of the budget form.

Town of Northwood

2011 PROPOSED BUDGET

	2010 ADOPTED	2010 ACTUAL	2011 DEPARTMENT	2011 SELECTMEN	2011 BUDGET COMM
41301 SELECTMEN					
100-41301-130 SALARY-SELECTMEN	\$8,500.00	\$8,083.30	\$8,500.00	\$8,500.00	\$8,500.00
100-41301-220 SS-SEL	\$527.00	\$501.20	\$527.00	\$527.00	\$527.00
100-41301-225 MEDI-SEL	\$124.00	\$117.20	\$124.00	\$124.00	\$124.00
100-41301-560 DUES SELECTMEN	\$200.00	\$20.00	\$200.00	\$200.00	\$200.00
100-41301-820 TRAIN-SEL	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
100-41301-830 TRAVEL-SEL	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
TOTAL 41301 SELECTMEN	\$9,552.00	\$8,721.70	\$9,552.00	\$9,552.00	\$9,552.00
41302 TOWN ADMINISTRATOR					
100-41302-110 SALARY OF TOWN ADMINISTRATOR	\$60,714.00	\$65,017.22	\$59,093.00	\$60,882.00	\$60,882.00
100-41302-210 HEALTH/DENTAL TA	\$20,481.00	\$13,799.15	\$21,371.00	\$19,445.00	\$19,445.00
100-41302-215 LIFE TOWN ADMIN	\$44.00	\$33.20	\$44.00	\$44.00	\$44.00
100-41302-220 SS TOWN ADMIN	\$3,764.00	\$3,828.15	\$3,664.00	\$3,775.00	\$3,775.00
100-41302-225 MED TOWN ADMIN	\$881.00	\$895.32	\$857.00	\$883.00	\$883.00
100-41302-230 RETIRE TOWN ADMIN	\$5,562.00	\$5,149.49	\$7,275.00	\$7,275.00	\$7,275.00
100-41302-343 CELL PHONE TOWN ADMINISTRATOR	\$0.00	\$0.00	\$180.00	\$180.00	\$180.00
100-41302-560 DUES TOWN ADMIN	\$595.00	\$480.00	\$595.00	\$595.00	\$595.00
100-41302-820 TRAINING/SEMINARS TOWN ADMIN	\$785.00	\$430.30	\$785.00	\$785.00	\$785.00
100-41302-830 TRAVEL TOWN ADMIN	\$200.00	\$264.86	\$215.00	\$215.00	\$215.00
TOTAL 41302 TOWN ADMINISTRATOR	\$93,026.00	\$89,897.69	\$94,079.00	\$94,079.00	\$94,079.00
41303 MODERATOR					
100-41303-130 SALARY MODERATOR	\$350.00	\$0.00	\$350.00	\$350.00	\$350.00
100-41303-220 SS MODERATOR	\$22.00	\$0.00	\$22.00	\$22.00	\$22.00
100-41303-225 MEDI MODERATOR	\$5.00	\$0.00	\$5.00	\$5.00	\$5.00
TOTAL 41303 MODERATOR	\$377.00	\$0.00	\$377.00	\$377.00	\$377.00
41309 EXECUTIVE OFFICE					
100-41309-112 PT MUNICIPAL RECEPTIONIST	\$20,454.00	\$20,638.25	\$20,592.00	\$20,592.00	\$20,592.00
100-41309-115 SALARY OFFICE ASSISTANT	\$17,354.00	\$17,373.49	\$17,691.00	\$17,691.00	\$17,691.00
100-41309-190 BOARD SECRETARY	\$32,282.00	\$32,281.66	\$32,281.00	\$32,281.00	\$32,281.00
100-41309-191 SALARY BOARD ADMINISTRATOR	\$18,367.00	\$18,080.45	\$18,876.00	\$18,876.00	\$18,876.00
100-41309-192 PT CABLE COORDINATOR	\$17,266.00	\$3,826.67	\$17,638.40	\$17,639.00	\$17,639.00
100-41309-210 HEALTH/DENTAL EXEC	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
100-41309-220 SS EXEC OFFICE	\$6,555.00	\$5,384.96	\$6,639.00	\$6,639.00	\$6,639.00
100-41309-225 MEDI EXEC OFFICE	\$1,533.00	\$1,259.34	\$1,552.63	\$1,552.00	\$1,552.00
100-41309-230 RETIRE EXEC OFFICE	\$2,957.00	\$3,140.16	\$3,973.86	\$3,973.00	\$3,973.00
100-41309-330 CONTRACTED SERVICES EXEC	\$20,500.00	\$15,500.04	\$16,500.00	\$16,500.00	\$16,500.00
100-41309-331 FEES FROM LAND DONATIONS	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-41309-343 CABLE COORDINATOR CELL PHONE	\$0.00	\$0.00	\$492.00	\$492.00	\$492.00
100-41309-550 PRINTING/ADVERTISING EXEC OFF	\$10,000.00	\$5,891.15	\$8,000.00	\$8,000.00	\$8,000.00
100-41309-560 DUES EXEC OFFICE	\$3,500.00	\$3,117.70	\$3,500.00	\$3,500.00	\$3,500.00
100-41309-620 SUPPLIES EXEC OFFICE	\$4,000.00	\$2,668.41	\$4,000.00	\$4,000.00	\$4,000.00
100-41309-621 SOFTWARE EXEC. OFFICE	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00
100-41309-625 POSTAGE EXEC OFFICE	\$4,000.00	\$2,116.62	\$4,000.00	\$4,000.00	\$4,000.00
100-41309-630 MAINT & REPAIRS EXEC OFFICE	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
100-41309-670 BOOKS,PERIOD,SUBSCRIBE	\$150.00	\$270.85	\$150.00	\$150.00	\$150.00
100-41309-690 EXEC OFFICE EQUIPMENT	\$1,500.00	\$359.89	\$1,000.00	\$1,000.00	\$1,000.00

Town of Northwood

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	2010 ADOPTED	2010 ACTUAL	2011 DEPARTMENT	2011 SELECTMEN	2011 BUDGET COMM
100-41309-820 TRAINING/SEMINARS EXEC OFFICE	\$250.00	\$0.00	\$125.00	\$125.00	\$125.00
100-41309-830 TRAVEL EXECUTIVE OFFICE	\$250.00	\$3.00	\$125.00	\$125.00	\$125.00
TOTAL 41309 EXECUTIVE OFFICE	\$163,719.00	\$133,912.64	\$159,936.89	\$159,936.00	\$159,936.00
41401 RESTORATION OF RECORDS					
100-41401-390 RESTORATION OF RECORDS	\$500.00	\$0.00	\$1.00	\$1.00	\$1.00
TOTAL 41401 RESTORATION OF RECORDS	\$500.00	\$0.00	\$1.00	\$1.00	\$1.00
41402 VOTER REGISTRATION					
100-41402-130 SALARY SUPERVISORS	\$1,000.00	\$1,137.51	\$500.00	\$500.00	\$500.00
100-41402-131 SLRY SPRVSR CLERK	\$1,400.00	\$918.75	\$1,000.00	\$1,000.00	\$1,000.00
100-41402-220 SS VOTERS	\$149.00	\$127.49	\$93.00	\$93.00	\$93.00
100-41402-225 MEDI VOTERS	\$35.00	\$21.66	\$22.00	\$22.00	\$22.00
100-41402-330 CONTRACTED SERVICES	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
100-41402-550 PRINTING/ADVERTISING VOTERS	\$250.00	\$362.50	\$250.00	\$250.00	\$250.00
100-41402-620 SUPPLIES VOTERS	\$50.00	\$31.96	\$50.00	\$50.00	\$50.00
100-41402-625 POSTAGE VOTERS	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
TOTAL 41402 VOTER REGISTRATION	\$2,984.00	\$2,599.87	\$2,015.00	\$2,015.00	\$2,015.00
41403 ELECTIONS					
100-41403-120 SALARY CLERKS & COUNTERS	\$1,800.00	\$1,646.00	\$1,200.00	\$1,200.00	\$1,200.00
100-41403-220 SS ELECTION	\$112.00	\$102.10	\$75.00	\$75.00	\$75.00
100-41403-225 MEDI ELECTION	\$26.00	\$23.90	\$18.00	\$18.00	\$18.00
100-41403-550 PRINTING ADMIN ELECTION	\$3,500.00	\$2,613.62	\$2,000.00	\$2,000.00	\$2,000.00
TOTAL 41403 ELECTIONS	\$5,438.00	\$4,385.62	\$3,293.00	\$3,293.00	\$3,293.00
41501 FINANCE ADMINISTRATION					
100-41501-110 SALARY-FINANCE ADMINISTRATOR	\$39,740.00	\$40,163.27	\$40,415.00	\$40,415.00	\$40,415.00
100-41501-210 HEALTH/DENTAL F.A.	\$20,481.00	\$18,021.05	\$21,371.00	\$21,371.00	\$21,371.00
100-41501-215 LIFE F.A.	\$44.00	\$43.16	\$44.00	\$44.00	\$44.00
100-41501-220 SS F.A.	\$2,463.00	\$2,224.58	\$2,506.00	\$2,506.00	\$2,506.00
100-41501-225 MEDI F.A.	\$576.00	\$520.28	\$586.00	\$586.00	\$586.00
100-41501-230 RETIRE F.A.	\$3,639.00	\$3,678.98	\$4,975.00	\$4,975.00	\$4,975.00
100-41501-330 CONTRACTED SERVICES FA	\$4,406.00	\$4,206.00	\$4,406.00	\$4,406.00	\$4,406.00
100-41501-560 DUES F.A.	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
100-41501-620 SUPPLIES F.A.	\$1,500.00	\$988.51	\$1,200.00	\$1,200.00	\$1,200.00
100-41501-621 SOFTWARE FINANCE	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
100-41501-625 POSTAGE F.A.	\$650.00	\$709.08	\$650.00	\$650.00	\$650.00
100-41501-690 FINANCE EQUIPMENT	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
100-41501-820 TRAINING/SEMINARS F.A.	\$100.00	\$40.00	\$50.00	\$50.00	\$50.00
100-41501-830 TRAVEL F.A.	\$50.00	\$0.00	\$1.00	\$1.00	\$1.00
TOTAL 41501 FINANCE ADMINISTRATION	\$74,374.00	\$70,619.91	\$76,929.00	\$76,929.00	\$76,929.00
41502 AUDIT SERVICES					
100-41502-301 AUDIT SERVICES	\$13,400.00	\$10,855.53	\$13,400.00	\$13,400.00	\$13,400.00
TOTAL 41502 AUDIT SERVICES	\$13,400.00	\$10,855.53	\$13,400.00	\$13,400.00	\$13,400.00
41503 ASSESSING ADMIN					
100-41503-330 CONTRACTED SERVICES ASSESSING	\$57,764.00	\$53,443.00	\$42,000.00	\$42,000.00	\$42,000.00

Town of Northwood

2011 PROPOSED BUDGET

	2010 ADOPTED	2010 ACTUAL	2011 DEPARTMENT	2011 SELECTMEN	2011 BUDGET COMM
100-41503-390 REGISTRY OF DEEDS ASSESSING	\$400.00	\$400.00	\$250.00	\$250.00	\$250.00
100-41503-391 TAX MAPPING	\$2,500.00	\$3,750.00	\$2,500.00	\$2,500.00	\$2,500.00
100-41503-550 PRINTING ASSESSING	\$100.00	\$0.00	\$50.00	\$50.00	\$50.00
100-41503-560 DUES ASSESSING	\$50.00	\$20.00	\$20.00	\$20.00	\$20.00
100-41503-620 SUPPLIES ASSESSING	\$125.00	\$0.00	\$50.00	\$50.00	\$50.00
100-41503-625 POSTAGE ASSESSING	\$1,000.00	\$0.44	\$50.00	\$50.00	\$50.00
TOTAL 41503 ASSESSING ADMIN	\$61,939.00	\$57,613.44	\$44,920.00	\$44,920.00	\$44,920.00
41504 TAX COLLECTOR/TOWN CLERK					
100-41504-110 SALARY DEPUTY TX/TC	\$21,229.00	\$14,658.85	\$21,325.00	\$21,325.00	\$21,325.00
100-41504-130 SALARY TX/TC	\$47,642.00	\$47,642.14	\$47,642.00	\$47,642.00	\$47,642.00
100-41504-210 HEALTH/DENTAL TX/TC	\$8,909.00	\$7,995.86	\$9,573.00	\$9,573.00	\$9,573.00
100-41504-215 LIFE TX/TC	\$44.00	\$43.16	\$44.00	\$44.00	\$44.00
100-41504-220 SS TX/TC	\$4,270.00	\$3,862.71	\$4,276.00	\$4,276.00	\$4,276.00
100-41504-225 MEDI TX/TC	\$999.00	\$903.37	\$1,000.00	\$1,000.00	\$1,000.00
100-41504-330 CURRENT USE TAX COLL	\$300.00	\$300.00	\$250.00	\$250.00	\$250.00
100-41504-331 TAX LIENS TAX COLLECTOR	\$1,500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
100-41504-341 TELEPHONE TX/TC	\$600.00	\$732.38	\$780.00	\$780.00	\$780.00
100-41504-390 CONTRACTED SERVICES TX/TC	\$11,198.00	\$12,328.09	\$11,000.00	\$11,000.00	\$11,000.00
100-41504-550 PRINTING TX/TC	\$1,500.00	\$1,268.76	\$1,500.00	\$1,500.00	\$1,500.00
100-41504-560 DUES TX/TC	\$120.00	\$135.00	\$120.00	\$120.00	\$120.00
100-41504-620 SUPPLIES TX/TC	\$500.00	\$525.88	\$450.00	\$450.00	\$450.00
100-41504-621 SOFTWARE TX/TC	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-41504-625 POSTAGE TX/TC	\$5,000.00	\$6,370.67	\$5,000.00	\$5,000.00	\$5,000.00
100-41504-630 MAINTENANCE TX/TC	\$50.00	\$0.00	\$40.00	\$40.00	\$40.00
100-41504-670 BOOKS & PERIODICAL TX/TC	\$50.00	\$0.00	\$40.00	\$40.00	\$40.00
100-41504-690 OFFICE EQUIPMENT -TX/TC	\$1,000.00	\$0.00	\$750.00	\$750.00	\$750.00
100-41504-820 TRAINING TX/TC	\$650.00	\$789.48	\$650.00	\$650.00	\$650.00
100-41504-830 TRAVEL TX/TC COLL	\$300.00	\$206.66	\$250.00	\$250.00	\$250.00
TOTAL 41504 TAX COLLECTOR/TOWN CLERK	\$105,862.00	\$98,763.01	\$105,691.00	\$105,691.00	\$105,691.00
41505 TREASURER					
100-41505-111 SALARY DEPUTY TREASURER	\$200.00	\$118.80	\$300.00	\$300.00	\$300.00
100-41505-130 SALARY TREASURER	\$9,750.00	\$10,111.14	\$9,750.00	\$9,750.00	\$9,750.00
100-41505-220 SS TREASURER	\$605.00	\$634.24	\$605.00	\$605.00	\$605.00
100-41505-225 MEDI TREASURER	\$142.00	\$148.38	\$142.00	\$142.00	\$142.00
100-41505-560 DUES TREASURER	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
100-41505-620 SUPPLIES TREASURER	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
100-41505-820 TRAINING TREASURER	\$200.00	\$40.00	\$200.00	\$200.00	\$200.00
100-41505-830 TRAVEL TREASURER	\$350.00	\$193.39	\$350.00	\$350.00	\$350.00
TOTAL 41505 TREASURER	\$11,372.00	\$11,270.95	\$11,472.00	\$11,472.00	\$11,472.00
41509 BUDGET ADMIN					
100-41509-550 PRINTING BUDGET	\$250.00	\$200.00	\$250.00	\$250.00	\$250.00
100-41509-620 SUPPLIES BUDGET	\$200.00	\$150.00	\$200.00	\$200.00	\$200.00
100-41509-625 POSTAGE BUDGET	\$150.00	\$97.01	\$150.00	\$150.00	\$150.00
100-41509-820 TRAINING BUDGET	\$75.00	\$48.00	\$75.00	\$75.00	\$75.00
TOTAL 41509 BUDGET ADMIN	\$675.00	\$495.01	\$675.00	\$675.00	\$675.00

Town of Northwood

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	2010 ADOPTED	2010 ACTUAL	2011 DEPARTMENT	2011 SELECTMEN	2011 BUDGET COMM
41510 TRUSTEES OF TRUST FUNDS					
100-41510-130 TRUSTEE TRUST FUNDS STIPEND	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00
100-41510-330 CONTRACTED SERVICES TTF	\$2,100.00	\$2,100.00	\$2,100.00	\$2,100.00	\$2,100.00
100-41510-620 SUPPLIES TTF	\$75.00	\$0.00	\$75.00	\$75.00	\$75.00
100-41510-820 TRAINING TTF	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-41510-830 TRAVEL TTF	\$25.00	\$0.00	\$25.00	\$25.00	\$25.00
TOTAL 41510 TRUSTEES OF TRUST FUNDS	\$3,101.00	\$3,000.00	\$3,101.00	\$3,101.00	\$3,101.00
41531 LEGAL OPERATIONS SERVICES					
100-41531-320 LEGAL OPERATIONS SERVICES	\$12,600.00	\$5,100.00	\$10,000.00	\$10,000.00	\$10,000.00
TOTAL 41531 LEGAL OPERATIONS SERVICES	\$12,600.00	\$5,100.00	\$10,000.00	\$10,000.00	\$10,000.00
41533 CLAIMS JUDGEMENTS,SETTLEMENTS					
100-41533-320 CLAIMS JUDGE SERVICES	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
TOTAL 41533 CLAIMS JUDGEMENTS,SETTLEMENTS	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
41552 PERSONNEL ADMINISTRATION					
100-41552-232 PERSONNEL ADMIN MAINTENANCE	\$2,500.00	\$1,047.74	\$2,500.00	\$2,500.00	\$2,500.00
100-41552-240 EMPLOYEE DISABILITY INSURANCE	\$8,400.00	\$9,019.02	\$8,700.00	\$8,700.00	\$8,700.00
100-41552-250 UNEMPLOYMENT PERS	\$1,500.00	\$996.90	\$7,544.00	\$7,544.00	\$7,544.00
100-41552-260 WORKERS COMP PERS	\$26,731.00	\$26,533.69	\$28,334.00	\$28,334.00	\$28,334.00
100-41552-290 VOLUNTEER/EMPLOYEE APPREC.	\$1,000.00	\$50.96	\$1,000.00	\$1,000.00	\$1,000.00
TOTAL 41552 PERSONNEL ADMINISTRATION	\$40,131.00	\$37,648.31	\$48,078.00	\$48,078.00	\$48,078.00
41911 PLANNING & DEVELOPMENT					
100-41911-112 SALARY PT PLANNER	\$23,716.00	\$23,712.00	\$24,097.00	\$24,097.00	\$24,097.00
100-41911-220 SS PLBD PLANNER	\$1,470.00	\$1,470.20	\$1,494.00	\$1,494.00	\$1,494.00
100-41911-225 MEDI PLBD PLANNER	\$344.00	\$343.77	\$349.00	\$349.00	\$349.00
100-41911-320 LEGAL PLANNING BD	\$1.00	\$1,500.00	\$1.00	\$1.00	\$1.00
100-41911-330 CONTRACTED PLANNING SERVICES	\$500.00	\$0.00	\$400.00	\$400.00	\$400.00
100-41911-331 PLBD CONTRACTED SERV.CLIENTS	\$1,000.00	\$500.00	\$75.00	\$75.00	\$75.00
100-41911-332 SRPC MEMBERSHIP DUES	\$4,665.00	\$4,666.91	\$4,708.00	\$4,708.00	\$4,708.00
100-41911-550 PRINTING/ADVERTISING PLBD	\$1,500.00	\$1,231.06	\$1,350.00	\$1,350.00	\$1,350.00
100-41911-620 SUPPLIES PLANNING BD	\$500.00	\$400.00	\$500.00	\$500.00	\$500.00
100-41911-625 POSTAGE PLANNING BD	\$1,000.00	\$410.07	\$500.00	\$500.00	\$500.00
100-41911-690 EQUIPMENT PLBD	\$500.00	\$0.00	\$450.00	\$450.00	\$450.00
100-41911-820 TRAINING PLANNING BD	\$700.00	\$505.00	\$700.00	\$700.00	\$700.00
100-41911-830 TRAVEL PLANNING BD	\$200.00	\$105.50	\$200.00	\$200.00	\$200.00
TOTAL 41911 PLANNING & DEVELOPMENT	\$36,096.00	\$34,844.51	\$34,824.00	\$34,824.00	\$34,824.00
41913 ZONING BOARD OF ADJUSTMENT					
100-41913-320 LEGAL ZONING BD	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-41913-330 CONTRACTED SERVICES ZBA	\$500.00	\$74.64	\$500.00	\$500.00	\$500.00
100-41913-550 PRINTING/ADVERTISING ZONING BD	\$700.00	\$491.30	\$700.00	\$700.00	\$700.00
100-41913-620 SUPPLIES ZONING BD	\$200.00	\$166.50	\$200.00	\$200.00	\$200.00
100-41913-625 POSTAGE ZONING BD	\$750.00	\$267.96	\$750.00	\$750.00	\$750.00
100-41913-690 EQUIPMENT ZBA	\$150.00	\$0.00	\$149.00	\$149.00	\$149.00
100-41913-820 TRAINING ZONING BD	\$300.00	\$230.00	\$300.00	\$300.00	\$300.00
TOTAL 41913 ZONING BOARD OF ADJUSTMENT	\$2,601.00	\$1,230.40	\$2,600.00	\$2,600.00	\$2,600.00

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	2010 ADOPTED	2010 ACTUAL	2011 DEPARTMENT	2011 SELECTMEN	2011 BUDGET COMM
41940 COMMUNITY HALL					
100-41940-330 CONTRACTED SERVICES	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-41940-410 ELECTRICITY COMMUNITY HALL	\$600.00	\$511.68	\$600.00	\$600.00	\$600.00
100-41940-411 HEATING OIL/PROPANE	\$1,888.00	\$1,333.31	\$1,813.00	\$1,813.00	\$1,813.00
100-41940-430 MAINT & REPAIR COMMUNITY HALL	\$5,000.00	\$2,383.43	\$4,700.00	\$4,700.00	\$4,700.00
TOTAL 41940 COMMUNITY HALL	\$7,489.00	\$4,228.42	\$7,114.00	\$7,114.00	\$7,114.00
41941 TOWN PARADE BUILDINGS					
100-41941-330 CONTRACTED SERVICES	\$12,000.00	\$10,920.00	\$11,220.00	\$11,220.00	\$11,220.00
100-41941-341 TELEPHONE- TOWN HALL DEPTS	\$8,700.00	\$7,855.46	\$7,200.00	\$7,200.00	\$7,200.00
100-41941-410 ELECTRICITY-PARADE BUILDINGS	\$7,660.00	\$5,530.48	\$6,800.00	\$6,800.00	\$6,800.00
100-41941-411 HEAT/OIL TOWN HALL	\$5,024.00	\$4,484.94	\$5,186.00	\$5,186.00	\$5,186.00
100-41941-430 MAINT & REPAIR PARADE BUILDINGS	\$7,000.00	\$2,916.97	\$7,000.00	\$7,000.00	\$7,000.00
100-41941-440 DEEDED PROPERTY EXPENSES	\$15,000.00	\$10,329.56	\$15,000.00	\$15,000.00	\$15,000.00
100-41941-490 ALARM MONITORING	\$2,100.00	\$1,268.70	\$2,100.00	\$2,100.00	\$2,100.00
100-41941-491 H L DAM MAINT	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00
100-41941-640 SUPPLIES/EQUIP TOWN HALL & MISC	\$1,000.00	\$3,976.00	\$1,000.00	\$1,000.00	\$1,000.00
100-41941-650 GROUNDS CARE TOWN WIDE	\$14,395.00	\$11,190.00	\$10,000.00	\$10,000.00	\$10,000.00
TOTAL 41941 TOWN PARADE BUILDINGS	\$73,629.00	\$59,222.11	\$66,256.00	\$66,256.00	\$66,256.00
41951 CEMETERIES					
100-41951-430 REPAIRS & MAINT CEMETERY	\$7,300.00	\$5,653.85	\$5,800.00	\$5,800.00	\$5,800.00
100-41951-610 SUPPLIES CEMETERIES	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
TOTAL 41951 CEMETERIES	\$7,500.00	\$5,653.85	\$6,000.00	\$6,000.00	\$6,000.00
41961 INSURANCE					
100-41961-520 GENERAL TOWN INSURANCE	\$33,000.00	\$33,415.00	\$37,064.00	\$37,064.00	\$37,064.00
100-41961-550 INSURANCE DEDUCTIBLES	\$2,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
TOTAL 41961 INSURANCE	\$35,000.00	\$33,415.00	\$38,064.00	\$38,064.00	\$38,064.00
41974 FACILITY/HIGHWAY COMMITTEE					
100-41974-130 FACILITY COMMITTEE SECY STIPEND	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
100-41974-131 HWY ADVISORY COMM SECY STIPEND	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
100-41974-220 SS-HWY/FACILITY SECY	\$0.00	\$0.00	\$124.00	\$124.00	\$124.00
100-41974-225 MEDI-HWY/FACILITY SECY	\$0.00	\$0.00	\$29.00	\$29.00	\$29.00
100-41974-390 SUPPLIES FACILITY COMM./HIGHWAY COMI	\$50.00	\$191.99	\$50.00	\$50.00	\$50.00
TOTAL 41974 FACILITY/HIGHWAY COMMITTEE	\$2,050.00	\$2,191.99	\$2,203.00	\$2,203.00	\$2,203.00
42111 POLICE COMMISSION					
100-42111-111 SALARY POLICE COMM ADMIN	\$2,526.00	\$2,116.52	\$2,596.00	\$2,596.00	\$2,596.00
100-42111-220 SS POLICE COMM	\$157.00	\$91.32	\$161.00	\$161.00	\$161.00
100-42111-225 MEDI POLICE COMM	\$37.00	\$21.34	\$38.00	\$38.00	\$38.00
100-42111-320 LEGAL POLICE COMMISSION	\$2,400.00	\$2,800.00	\$2,400.00	\$2,400.00	\$2,400.00
100-42111-620 SUPPLIES POLICE COMMISSION	\$100.00	\$134.00	\$100.00	\$100.00	\$100.00
100-42111-690 EQUIPMENT POLICE COMMISSION	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
TOTAL 42111 POLICE COMMISSION	\$5,320.00	\$5,163.18	\$5,395.00	\$5,395.00	\$5,395.00

Town of Northwood

2011 PROPOSED BUDGET

	2010 ADOPTED	2010 ACTUAL	2011 DEPARTMENT	2011 SELECTMEN	2011 BUDGET COMM
42112 POLICE DEPARTMENT					
100-42112-110 SALARY CHIEF OF POLICE	\$59,850.00	\$60,873.03	\$62,109.00	\$60,882.00	\$60,882.00
100-42112-111 SALARY F/T OFFICERS	\$225,195.23	\$219,238.39	\$244,273.00	\$237,987.00	\$237,987.00
100-42112-112 SALARY POLICE/ADMIN. ASST.	\$32,690.00	\$33,753.54	\$34,279.00	\$33,592.00	\$33,592.00
100-42112-113 SALARY P/T OFFICERS	\$17,911.00	\$8,276.14	\$17,911.00	\$17,911.00	\$17,911.00
100-42112-114 POLICE DEPT NIGHT DIFFERENTIAL	\$4,810.00	\$3,084.62	\$4,810.00	\$4,810.00	\$4,810.00
100-42112-140 O/T POLICE OFFICERS	\$28,000.00	\$24,898.88	\$28,000.00	\$28,000.00	\$28,000.00
100-42112-210 HEALTH/DENTAL POLICE	\$111,947.08	\$90,469.24	\$120,828.00	\$120,828.00	\$120,828.00
100-42112-211 POLICE HEALTH/DENTAL BUY OUT	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
100-42112-215 LIFE POLICE	\$511.00	\$490.22	\$548.00	\$548.00	\$548.00
100-42112-220 SS POLICE DEPT	\$3,281.00	\$2,879.39	\$3,632.00	\$3,578.00	\$3,578.00
100-42112-225 MEDI POLICE DEPT	\$6,045.13	\$5,004.05	\$5,986.00	\$5,149.00	\$5,149.00
100-42112-230 RETIRE POLICE DEPT	\$60,072.56	\$53,908.36	\$94,799.00	\$92,972.00	\$92,972.00
100-42112-320 LEGAL POLICE DEPT	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00
100-42112-321 PD LEGAL CLAIMS, SETTLEMENTS	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-42112-330 CONTRACTED SERVICES	\$4,887.00	\$5,065.08	\$5,059.00	\$5,059.00	\$5,059.00
100-42112-334 JANITORIAL SERVICES	\$5,700.00	\$5,572.50	\$6,386.00	\$6,199.00	\$6,199.00
100-42112-335 SECURITY CAMERA SYSTEM	\$1,000.00	\$0.00	\$1.00	\$1.00	\$1.00
100-42112-340 TELEPHONE POLICE DEPT	\$3,020.00	\$2,808.96	\$2,880.00	\$2,880.00	\$2,880.00
100-42112-341 PAGERS POLICE DEPT	\$1,000.00	\$1,423.69	\$1,000.00	\$1,000.00	\$1,000.00
100-42112-343 CELL PHONES POLICE DEPT	\$1,400.00	\$1,540.64	\$1,400.00	\$1,400.00	\$1,400.00
100-42112-355 PHOTO LAB POLICE	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00
100-42112-390 OTHER PROFESSIONAL SERVICE PD	\$2,050.00	\$1,376.00	\$2,050.00	\$2,050.00	\$2,050.00
100-42112-410 ELECTRICITY POLICE DEPT	\$3,800.00	\$2,885.57	\$3,500.00	\$3,500.00	\$3,500.00
100-42112-411 HEATING OIL/PROPANE POLICE DEPT	\$2,150.00	\$1,592.20	\$2,230.00	\$2,230.00	\$2,230.00
100-42112-430 EQUIPMENT/REPAIRS POLICE DEPT	\$6,000.00	\$4,038.36	\$6,000.00	\$5,000.00	\$5,000.00
100-42112-432 K9	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-42112-550 PRINTING POLICE DEPT	\$800.00	\$1,037.59	\$1,000.00	\$1,000.00	\$1,000.00
100-42112-560 DUES POLICE DEPT	\$600.00	\$280.00	\$600.00	\$600.00	\$600.00
100-42112-620 SUPPLIES POLICE DEPT	\$1,700.00	\$1,874.64	\$2,000.00	\$2,000.00	\$2,000.00
100-42112-625 POSTAGE POLICE DEPT	\$300.00	\$263.55	\$300.00	\$300.00	\$300.00
100-42112-630 BLDG MAINT & REPAIRS POL DEPT.	\$2,000.00	\$1,057.14	\$2,000.00	\$2,000.00	\$2,000.00
100-42112-635 GAS POLICE DEPT	\$19,000.00	\$22,028.85	\$22,000.00	\$22,000.00	\$22,000.00
100-42112-660 VEHICLE REPAIR POLICE DEPT	\$14,000.00	\$12,905.95	\$14,000.00	\$14,000.00	\$14,000.00
100-42112-661 SRO CRUISER USE FOR CBNA	\$3,500.00	\$1,535.37	\$3,500.00	\$3,500.00	\$3,500.00
100-42112-670 BOOKS & PERIOD POLICE DEPT	\$1,100.00	\$953.67	\$1,100.00	\$1,100.00	\$1,100.00
100-42112-680 SUPPLIES/UNIFORMS PD	\$7,000.00	\$14,493.47	\$8,500.00	\$8,500.00	\$8,500.00
100-42112-690 OFFICE EQUIP SMALL ITEMS PD	\$6,000.00	\$2,272.14	\$6,000.00	\$6,000.00	\$6,000.00
100-42112-820 TRAINING & TRAVEL POLICE DEPT	\$3,500.00	\$2,594.69	\$3,500.00	\$3,500.00	\$3,500.00
TOTAL 42112 POLICE DEPARTMENT	\$654,072.00	\$603,475.92	\$725,183.00	\$713,078.00	\$713,078.00
42211 FIRE DEPARTMENT					
100-42211-110 FIRE CHIEF STIPEND	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
100-42211-112 SALARY FIRE FF/EMT	\$185,758.00	\$187,093.22	\$189,504.00	\$189,504.00	\$189,504.00
100-42211-113 WAGES PART TIME FIRE	\$27,570.00	\$14,110.76	\$27,570.00	\$27,570.00	\$27,570.00
100-42211-140 OVERTIME SALARY FIRE DEPT	\$2,839.00	\$460.38	\$2,839.00	\$2,839.00	\$2,839.00
100-42211-191 STIPENDS - FIRE DEPT VOLUNTEER	\$26,000.00	\$25,985.43	\$26,000.00	\$26,000.00	\$26,000.00
100-42211-192 BENEFIT BUY OUT OPTION	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
100-42211-193 PAY FOREST FIRE FIGHTING	\$1,033.00	\$0.00	\$1,033.00	\$1,033.00	\$1,033.00

Town of Northwood

2011 PROPOSED BUDGET

	2010 ADOPTED	2010 ACTUAL	2011 DEPARTMENT	2011 SELECTMEN	2011 BUDGET COMM
100-42211-210 HEALTH/DENTAL FIRE DEPT	\$44,225.00	\$38,641.30	\$70,781.00	\$70,781.00	\$70,781.00
100-42211-215 LIFE FIRE DEPT	\$288.00	\$248.22	\$288.00	\$288.00	\$288.00
100-42211-220 SS FIRE DEPT	\$3,633.00	\$2,733.84	\$3,633.00	\$3,633.00	\$3,633.00
100-42211-225 MEDI FIRE DEPT	\$3,584.00	\$3,314.90	\$3,639.00	\$3,639.00	\$3,639.00
100-42211-230 RETIRE FIRE DEPT	\$34,925.00	\$33,962.15	\$59,434.00	\$59,434.00	\$59,434.00
100-42211-330 CONTRACTED SERVICES	\$13,000.00	\$9,645.00	\$13,000.00	\$13,000.00	\$13,000.00
100-42211-331 COMM MGMT SERV FIRE	\$32,668.00	\$32,668.00	\$37,125.00	\$37,125.00	\$37,125.00
100-42211-340 TELEPHONE FIRE DEPT	\$1,787.00	\$1,960.44	\$1,800.00	\$1,800.00	\$1,800.00
100-42211-343 CELL PHONE FIRE DEPT	\$1,791.00	\$2,465.49	\$2,100.00	\$2,100.00	\$2,100.00
100-42211-410 ELECTRICITY FIRE DEPT	\$5,400.00	\$5,831.86	\$5,200.00	\$5,200.00	\$5,200.00
100-42211-411 HEATING OIL/PROPANE FIRE DEPT	\$7,404.00	\$7,696.13	\$7,520.00	\$7,520.00	\$7,520.00
100-42211-430 MAINT & REPAIR BLDG FIRE DEPT	\$5,000.00	\$3,026.03	\$5,000.00	\$5,000.00	\$5,000.00
100-42211-431 MAINT EQUIPMENT FIRE DEPT	\$5,000.00	\$5,206.63	\$5,000.00	\$5,000.00	\$5,000.00
100-42211-560 DUES FIRE DEPT	\$600.00	\$830.00	\$600.00	\$600.00	\$600.00
100-42211-610 TOOLS, HOSES,ETC FIRE DEPT	\$12,500.00	\$3,368.74	\$12,500.00	\$12,500.00	\$12,500.00
100-42211-611 SMALL ITEMS FIRE	\$1.00	\$0.00	\$250.00	\$250.00	\$250.00
100-42211-612 EQUIPMENT EMS	\$1,400.00	\$147.22	\$1,400.00	\$1,400.00	\$1,400.00
100-42211-613 SMALL MEDICAL SUPPLIES FD	\$3,000.00	\$3,031.32	\$3,000.00	\$3,000.00	\$3,000.00
100-42211-614 PREVENTION SUPPLIES FIRE DEPT	\$350.00	\$691.54	\$850.00	\$850.00	\$850.00
100-42211-615 FOAM FIRE DEPT	\$1,000.00	\$948.00	\$1,000.00	\$1,000.00	\$1,000.00
100-42211-616 REHAB SUPPLIES	\$1,000.00	\$767.11	\$1,000.00	\$1,000.00	\$1,000.00
100-42211-620 OFFICE SUPPLIES FIRE DEPT	\$750.00	\$1,244.79	\$1,500.00	\$1,500.00	\$1,500.00
100-42211-625 POSTAGE FIRE DEPT	\$75.00	\$122.57	\$150.00	\$150.00	\$150.00
100-42211-636 DIESEL FIRE DEPT	\$8,500.00	\$8,741.56	\$9,500.00	\$9,500.00	\$9,500.00
100-42211-640 BLDG CLEAN SUPP FIRE DEPT	\$300.00	\$142.79	\$300.00	\$300.00	\$300.00
100-42211-650 FIRE MEMORIAL SUPPLIES	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
100-42211-660 VEHICLE MAINT FIRE DEPT	\$10,500.00	\$20,543.20	\$10,500.00	\$10,500.00	\$10,500.00
100-42211-680 UNIFORMS FIRE DEPT	\$3,150.00	\$2,294.51	\$3,150.00	\$3,150.00	\$3,150.00
100-42211-681 GEAR FIRE DEPT	\$10,000.00	\$9,905.86	\$10,000.00	\$10,000.00	\$10,000.00
100-42211-690 OFFICE EQUIPMENT - FD	\$1,000.00	\$625.00	\$2,000.00	\$2,000.00	\$2,000.00
100-42211-691 HAZARDOUS MATERIAL FIRE DEPT	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00
100-42211-693 HYDRANTS FIRE DEPT	\$1.00	\$375.07	\$2,000.00	\$2,000.00	\$2,000.00
100-42211-820 TRAINING FIRE DEPT	\$2,500.00	\$1,217.50	\$2,500.00	\$2,500.00	\$2,500.00
100-42211-821 TRAINING EMS	\$3,000.00	\$2,532.41	\$5,500.00	\$5,500.00	\$5,500.00
100-42211-880 GRANTS FIRE DEPT	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-42211-881 TOWN GRANT MATCH FIRE DEPT	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
TOTAL 42211 FIRE DEPARTMENT	\$468,834.00	\$438,578.97	\$534,468.00	\$534,468.00	\$534,468.00
42217 MEDICAL SERVICES					
100-42217-390 MEDICAL SERVICES	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1.00
TOTAL 42217 MEDICAL SERVICES	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1.00
42401 BUILDING/CODE ENFORCEMENT					
100-42401-111 SALARY BI ASSISTANT	\$19,635.00	\$16,420.92	\$21,167.00	\$21,167.00	\$21,167.00
100-42401-112 SALARY CEO/BI	\$25,245.00	\$19,955.02	\$22,747.00	\$22,747.00	\$22,747.00
100-42401-113 SALARY BI SECRETARY	\$3,273.00	\$2,224.80	\$3,295.00	\$3,295.00	\$3,295.00
100-42401-220 SS B/I	\$2,985.00	\$2,393.14	\$2,927.00	\$2,927.00	\$2,927.00
100-42401-225 MEDI B/I	\$700.00	\$559.69	\$685.00	\$685.00	\$685.00
100-42401-330 CONTRACT SERVICE BUILDING DEPT	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00

Town of Northwood

2011 PROPOSED BUDGET

	2010 ADOPTED	2010 ACTUAL	2011 DEPARTMENT	2011 SELECTMEN	2011 BUDGET COMM
100-42401-343 CELL PHONES BI	\$750.00	\$738.99	\$750.00	\$750.00	\$750.00
100-42401-560 DUES B/I	\$150.00	\$175.00	\$200.00	\$200.00	\$200.00
100-42401-620 SUPPLIES B/I	\$1,200.00	\$1,158.38	\$1,000.00	\$1,000.00	\$1,000.00
100-42401-625 POSTAGE B/I	\$175.00	\$141.82	\$175.00	\$175.00	\$175.00
100-42401-635 FUEL BUILDING INSP	\$350.00	\$350.00	\$400.00	\$400.00	\$400.00
100-42401-660 VEHICLE MAINT. BI	\$2,250.00	\$1,141.44	\$1,500.00	\$1,500.00	\$1,500.00
100-42401-690 OFFICE EQUIPMENT B/I	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
100-42401-691 VEHICLE/EQUIPMENT BI	\$200.00	\$36.37	\$200.00	\$200.00	\$200.00
100-42401-820 TRAINING B/I	\$600.00	\$275.00	\$600.00	\$600.00	\$600.00
100-42401-830 TRAVEL B/I	\$200.00	\$111.70	\$200.00	\$200.00	\$200.00
TOTAL 42401 BUILDING/CODE ENFORCEMENT	\$60,913.00	\$45,682.27	\$59,046.00	\$59,046.00	\$59,046.00
42901 EMERGENCY MANAGEMENT					
100-42901-620 SUPPLIES E/M	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
100-42901-690 EQUIP SUPPLIES E/M	\$2,000.00	\$275.00	\$1,000.00	\$1,000.00	\$1,000.00
100-42901-691 MGMT COST E/M	\$10,001.00	\$10,000.00	\$1.00	\$1.00	\$1.00
100-42901-820 TRAINING E/M	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
TOTAL 42901 EMERGENCY MANAGEMENT	\$13,001.00	\$10,275.00	\$2,001.00	\$2,001.00	\$2,001.00
43111 HIGHWAY ADMINISTRATION					
100-43111-111 SALARY RD LABORER-GEN	\$41,267.00	\$42,353.44	\$41,267.00	\$41,267.00	\$41,267.00
100-43111-112 HWY LABORER II	\$33,946.00	\$34,851.36	\$33,946.00	\$33,946.00	\$33,946.00
100-43111-113 SALARY HIGHWAY CALL CREW	\$15,653.00	\$10,875.45	\$15,996.00	\$15,996.00	\$15,996.00
100-43111-130 SALARY RD AGENT	\$6,341.00	\$6,339.84	\$6,341.00	\$6,341.00	\$6,341.00
100-43111-140 OT SALARY HIGHWAY DEPT	\$14,000.00	\$8,439.68	\$14,000.00	\$14,000.00	\$14,000.00
100-43111-210 HEALTH/DENTAL HWY LABORER	\$23,737.00	\$21,266.99	\$24,500.00	\$24,500.00	\$24,500.00
100-43111-215 LIFE HWY LABORER	\$87.00	\$86.32	\$87.00	\$87.00	\$87.00
100-43111-220 SS HIGHWAY DEPT	\$6,895.00	\$6,208.70	\$6,916.00	\$6,916.00	\$6,916.00
100-43111-225 MEDI HIGHWAY DEPT	\$1,613.00	\$1,452.00	\$1,617.00	\$1,617.00	\$1,617.00
100-43111-230 RETIRE HIGHWAY	\$4,392.00	\$3,461.46	\$5,902.00	\$5,902.00	\$5,902.00
100-43111-330 CONTRACTED SERVICES HWY	\$200.00	\$20.00	\$200.00	\$200.00	\$200.00
100-43111-340 TELEPHONE HWY	\$685.00	\$606.73	\$625.00	\$625.00	\$625.00
100-43111-343 CELL PHONES-HWY	\$1,720.00	\$1,269.51	\$1,320.00	\$1,320.00	\$1,320.00
100-43111-390 CONTRACTED SERVICES	\$2,500.00	\$877.00	\$1,500.00	\$1,500.00	\$1,500.00
100-43111-410 ELECTRIC- HWY DEPT	\$1,550.00	\$794.94	\$1,550.00	\$1,550.00	\$1,550.00
100-43111-411 HEAT/OIL HWY DEPT	\$747.00	\$534.98	\$1,087.00	\$1,087.00	\$1,087.00
100-43111-412 ELECTRIC-RECYCLING BUILDING	\$2,400.00	\$2,193.05	\$2,100.00	\$2,100.00	\$2,100.00
100-43111-413 HEAT/OIL RECYCLING BUILDING	\$2,674.00	\$3,379.00	\$3,264.00	\$3,264.00	\$3,264.00
100-43111-610 SUPPLIES GEN HIGHWAY	\$750.00	\$1,618.13	\$750.00	\$750.00	\$750.00
100-43111-630 MAINT & REPAIRS TRUCK	\$7,000.00	\$7,544.12	\$7,000.00	\$7,000.00	\$7,000.00
100-43111-635 FUEL HWY	\$9,000.00	\$9,824.86	\$9,000.00	\$9,000.00	\$9,000.00
100-43111-661 EQUIP MAINT HWY	\$500.00	\$1,255.00	\$500.00	\$500.00	\$500.00
100-43111-680 TOOLS DEPT SUPPLIES HWY	\$500.00	\$95.12	\$500.00	\$500.00	\$500.00
100-43111-820 TRAINING & CONF HWY	\$150.00	\$0.00	\$150.00	\$150.00	\$150.00
100-43111-870 PERMIT FEES HWY	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
TOTAL 43111 HIGHWAY ADMINISTRATION	\$178,407.00	\$165,347.68	\$180,218.00	\$180,218.00	\$180,218.00
43121 PAVING & RECONSTRUCTION					
100-43121-680 PAVING/RECON SUPPLIES HWY	\$71,668.00	\$43,948.42	\$71,668.00	\$71,668.00	\$71,668.00

Town of Northwood

2011 PROPOSED BUDGET

	2010 ADOPTED	2010 ACTUAL	2011 DEPARTMENT	2011 SELECTMEN	2011 BUDGET COMM
100-43121-880 HIGHWAY BLOCK GRANT -PROJECTS	\$135,000.00	\$134,572.00	\$135,000.00	\$135,000.00	\$135,000.00
100-43121-881 TOWN BLOCK APPROP - PROJECTS	\$50,000.00	\$64,618.55	\$50,000.00	\$50,000.00	\$50,000.00
TOTAL 43121 PAVING & RECONSTRUCTION	\$256,668.00	\$243,138.97	\$256,668.00	\$256,668.00	\$256,668.00
43122 HWY CLEANING & MAINTENANCE					
100-43122-390 CONTRACTED SERVICES HWY	\$20,000.00	\$10,170.00	\$20,000.00	\$20,000.00	\$20,000.00
100-43122-680 GRAVEL HWY	\$10,000.00	\$666.00	\$10,000.00	\$10,000.00	\$10,000.00
100-43122-681 ASPHALT HWY	\$1,000.00	\$530.58	\$1,000.00	\$1,000.00	\$1,000.00
100-43122-682 CULVERT HWY	\$1,000.00	\$348.00	\$1,000.00	\$1,000.00	\$1,000.00
100-43122-683 GUARDRAILS HWY	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
100-43122-810 EQUIPMENT RENTAL HWY	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
100-43122-811 TREE WORK ROADS - REBUILD	\$15,000.00	\$13,140.00	\$10,000.00	\$10,000.00	\$10,000.00
100-43122-812 ROAD DAMAGE HWY	\$5,000.00	\$42,415.92	\$5,000.00	\$5,000.00	\$5,000.00
TOTAL 43122 HWY CLEANING & MAINTENANCE	\$53,000.00	\$67,270.50	\$48,000.00	\$48,000.00	\$48,000.00
43125 SNOW & ICE CONTROL					
100-43125-390 SNOW & ICE CONT SERVICES	\$100,000.00	\$57,896.25	\$100,000.00	\$100,000.00	\$100,000.00
100-43125-680 SNOW & ICE SAND	\$20,000.00	\$11,128.03	\$20,000.00	\$20,000.00	\$20,000.00
100-43125-681 SNOW & ICE SALT	\$25,000.00	\$13,609.59	\$25,000.00	\$25,000.00	\$25,000.00
100-43125-812 SNOW & ICE EQUIP MAINT	\$3,000.00	\$24,932.34	\$3,000.00	\$3,000.00	\$3,000.00
100-43125-813 SNOW & ICE OTHER PLOWING	\$3,000.00	\$1,725.00	\$3,000.00	\$3,000.00	\$3,000.00
TOTAL 43125 SNOW & ICE CONTROL	\$151,000.00	\$109,291.21	\$151,000.00	\$151,000.00	\$151,000.00
43163 STREET LIGHTING					
100-43163-410 ELEC STREET LIGHTING	\$325.00	\$301.80	\$300.00	\$300.00	\$300.00
TOTAL 43163 STREET LIGHTING	\$325.00	\$301.80	\$300.00	\$300.00	\$300.00
43211 SANITATION ADMINISTRATION					
100-43211-110 SALARY SANITATION P/T	\$19,582.00	\$17,196.60	\$19,921.00	\$19,921.00	\$19,921.00
100-43211-111 SALARY SUPERVISOR TRANS.	\$33,907.00	\$34,290.36	\$33,946.00	\$33,946.00	\$33,946.00
100-43211-210 HEALTH/DENTAL SANITATION	\$14,828.00	\$13,271.76	\$15,925.00	\$15,925.00	\$15,925.00
100-43211-215 LIFE SANITATION	\$44.00	\$43.16	\$44.00	\$44.00	\$44.00
100-43211-220 SS SANITATION	\$3,316.00	\$3,052.00	\$3,340.00	\$3,340.00	\$3,340.00
100-43211-225 MEDI SANITATION	\$776.00	\$713.67	\$781.00	\$781.00	\$781.00
100-43211-230 RETIRE TRANSFER STATION	\$3,106.00	\$3,152.94	\$4,244.00	\$4,244.00	\$4,244.00
100-43211-330 CONTRACTED SERVICES - SW	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
100-43211-340 TELEPHONE SANITATION	\$780.00	\$647.24	\$680.00	\$680.00	\$680.00
100-43211-343 CELL PHONE SANITATION	\$350.00	\$412.29	\$400.00	\$400.00	\$400.00
100-43211-410 ELECTRICITY SANITATION	\$3,850.00	\$5,212.79	\$5,140.00	\$5,140.00	\$5,140.00
100-43211-411 HEATING OIL/PROPANE SANITATION	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-43211-430 EQUIP MAINT & REPAIR SANITATION	\$1,000.00	\$375.34	\$1,000.00	\$1,000.00	\$1,000.00
100-43211-431 EQUIPMENT SANITATION	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
100-43211-432 LAGOON SANITATION	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-43211-440 RENTAL SANITATION	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-43211-490 EXTERMINATION SANITATION	\$750.00	\$605.73	\$700.00	\$700.00	\$700.00
100-43211-491 RECYCLING SAN.(PAPER)	\$5,000.00	\$46.80	\$1,500.00	\$1,500.00	\$1,500.00
100-43211-492 METALS SANITATION	\$2,500.00	\$181.20	\$1,000.00	\$1,000.00	\$1,000.00
100-43211-493 HAZARDOUS WASTE SANITATION	\$2,000.00	\$1,787.54	\$2,000.00	\$2,000.00	\$2,000.00
100-43211-494 WASTE OIL SANITATION	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00

Town of Northwood

2011 PROPOSED BUDGET

	2010 ADOPTED	2010 ACTUAL	2011 DEPARTMENT	2011 SELECTMEN	2011 BUDGET COMM
100-43211-495 FACILITY IMPROV SANITATION	\$1,500.00	\$1,464.94	\$1,500.00	\$1,500.00	\$1,500.00
100-43211-550 PRINTING/ADVERTISING TS	\$250.00	\$0.00	\$1.00	\$1.00	\$1.00
100-43211-560 DUES/SUBSCRIPTIONS SANITATION	\$350.00	\$253.10	\$300.00	\$300.00	\$300.00
100-43211-610 SUPPLIES GEN SANITATION	\$600.00	\$276.26	\$600.00	\$600.00	\$600.00
100-43211-620 SUPPLIES RECYCLING COMMITTEE	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
100-43211-630 BLDG MAINT & REPAIR SANITATION	\$1,000.00	\$95.60	\$1,000.00	\$1,000.00	\$1,000.00
100-43211-690 SAFETY EQUIP/SUPP SANITATION	\$250.00	\$179.09	\$250.00	\$250.00	\$250.00
100-43211-820 CONFERENCES/TRAINING	\$300.00	\$270.00	\$300.00	\$300.00	\$300.00
100-43211-830 TRAVEL/MILEAGE SANITATION	\$75.00	\$0.00	\$75.00	\$75.00	\$75.00
TOTAL 43211 SANITATION ADMINISTRATION	\$96,419.00	\$83,528.41	\$94,951.00	\$94,951.00	\$94,951.00
 43243 SOLID WASTE DISPOSAL					
100-43243-380 DEMO/FURNITURE DISPOSAL	\$14,000.00	\$14,771.73	\$14,000.00	\$14,000.00	\$14,000.00
100-43243-385 TRANSPORT/MILEAGE	\$14,000.00	\$15,038.08	\$14,000.00	\$14,000.00	\$14,000.00
100-43243-390 TIPPING LAMPREY SANITATION	\$52,000.00	\$56,197.44	\$52,000.00	\$52,000.00	\$52,000.00
100-43243-391 LAMPREY LANDFILL COSTS	\$953.00	\$952.61	\$953.00	\$953.00	\$953.00
TOTAL 43243 SOLID WASTE DISPOSAL	\$80,953.00	\$86,959.86	\$80,953.00	\$80,953.00	\$80,953.00
 44111 HEALTH DEPARTMENT					
100-44111-110 SALARY HEALTH OFFICER	\$10,065.00	\$7,790.82	\$10,065.00	\$10,065.00	\$10,065.00
100-44111-111 SALARY DEPUTY HEALTH OFFICER	\$547.00	\$0.00	\$563.00	\$563.00	\$563.00
100-44111-220 SS HEALTH	\$658.00	\$483.00	\$659.00	\$659.00	\$659.00
100-44111-225 MEDI HEALTH	\$154.00	\$112.98	\$146.00	\$146.00	\$146.00
100-44111-343 CELL PHONE HEALTH	\$372.00	\$400.53	\$480.00	\$480.00	\$480.00
100-44111-391 ENVIRONMENTAL EM HEALTH	\$2,200.00	\$1,405.64	\$2,200.00	\$2,200.00	\$2,200.00
100-44111-440 PROPERTY REPAIRS - HEALTH	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-44111-560 DUES HEALTH	\$50.00	\$25.00	\$50.00	\$50.00	\$50.00
100-44111-620 SUPPLIES HEALTH	\$250.00	\$163.41	\$250.00	\$250.00	\$250.00
100-44111-625 POSTAGE HEALTH	\$50.00	\$0.00	\$25.00	\$25.00	\$25.00
100-44111-635 FUEL HEALTH DEPT	\$300.00	\$251.45	\$300.00	\$300.00	\$300.00
100-44111-820 TRAINING HEALTH DEPT.	\$120.00	\$60.00	\$120.00	\$120.00	\$120.00
100-44111-830 TRAVEL HEALTH	\$125.00	\$100.00	\$100.00	\$100.00	\$100.00
TOTAL 44111 HEALTH DEPARTMENT	\$14,892.00	\$10,792.83	\$14,959.00	\$14,959.00	\$14,959.00
 44141 ANIMAL CONTROL					
100-44141-111 SALARY ANIMAL CONTROL OFFICER	\$11,743.00	\$2,203.88	\$8,679.00	\$8,679.00	\$8,679.00
100-44141-220 SS ANIMAL CONTROL	\$728.00	\$78.61	\$538.00	\$538.00	\$538.00
100-44141-225 MEDI ANIMAL CONTROL	\$170.00	\$18.38	\$126.00	\$126.00	\$126.00
100-44141-330 CONTRACTED SERVICES ACO	\$372.00	\$0.00	\$372.00	\$372.00	\$372.00
100-44141-350 MEDICAL RABIES ANIMAL CONTROL	\$40.00	\$0.00	\$40.00	\$40.00	\$40.00
100-44141-390 S.P.C.A. ANIMAL CONTROL	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-44141-391 VET SERVICES RABIES A/C	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00
100-44141-610 GEN FOOD ANIMAL CONTROL	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
100-44141-620 SUPPLIES ACO	\$200.00	\$242.45	\$200.00	\$200.00	\$200.00
100-44141-635 GASOLINE ANIMAL CONTROL	\$750.00	\$1,000.00	\$750.00	\$750.00	\$750.00
100-44141-660 VEHICLE & MAINT A/C	\$1,000.00	\$208.99	\$1,000.00	\$1,000.00	\$1,000.00
100-44141-680 ACO HOLDING PEN	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
TOTAL 44141 ANIMAL CONTROL	\$15,554.00	\$3,752.31	\$12,256.00	\$12,256.00	\$12,256.00

Town of Northwood

2011 PROPOSED BUDGET

	2010 ADOPTED	2010 ACTUAL	2011 DEPARTMENT	2011 SELECTMEN	2011 BUDGET COMM
44151 HEALTH AGENCIES-CHILDREN					
100-44151-840 RICHIE MCFARLAND CHILDREN	\$1,500.00	\$1,500.00	\$1,200.00	\$1,200.00	\$1,200.00
100-44151-841 YOUR VNA	\$3,200.00	\$3,200.00	\$3,308.00	\$3,308.00	\$3,308.00
100-44151-842 LAMPREY HEALTH CARE	\$4,100.00	\$4,100.00	\$4,500.00	\$4,500.00	\$4,500.00
100-44151-844 ROCKINGHAM CTY NUTRITION	\$1,258.00	\$1,258.00	\$1,324.00	\$1,324.00	\$1,324.00
100-44151-845 ROCKINGHAM CTY CAP	\$9,228.00	\$9,228.00	\$9,228.00	\$9,228.00	\$9,228.00
100-44151-849 SEACOAST MENTAL HEALTH	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
100-44151-850 SEXUAL ASSAULT SUPPORT	\$785.00	\$785.00	\$785.00	\$785.00	\$785.00
100-44151-851 A SAFE PLACE	\$500.00	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00
100-44151-852 RSVP RETIRED & SENIOR VOL	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
100-44151-853 CHILD & FAMILY SERVICES	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
100-44151-854 CHILD ADVOCACY CENTER	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
100-44151-855 AMERICAN RED CROSS	\$0.00	\$0.00	\$1,861.00	\$1,861.00	\$1,861.00
TOTAL 44151 HEALTH AGENCIES-CHILDREN	\$23,171.00	\$23,171.00	\$27,306.00	\$27,306.00	\$27,306.00
44411 WELFARE ADMINISTRATION					
100-44411-111 SALARY WELFARE DIRECTOR	\$16,514.00	\$7,590.40	\$15,829.00	\$15,829.00	\$15,829.00
100-44411-112 SALARY WELFARE ASSISTANT	\$389.00	\$0.00	\$389.00	\$389.00	\$389.00
100-44411-220 SS WELFARE	\$1,048.00	\$470.61	\$1,005.00	\$1,005.00	\$1,005.00
100-44411-225 MEDI WELFARE	\$245.00	\$110.06	\$235.00	\$235.00	\$235.00
100-44411-320 LEGAL/ LIENS WELFARE	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-44411-343 CELL PHONE WELFARE	\$324.00	\$376.39	\$325.00	\$325.00	\$325.00
100-44411-560 DUES WELFARE	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00
100-44411-620 OFFICE SUPPLIES - WELFARE	\$300.00	\$352.03	\$300.00	\$300.00	\$300.00
100-44411-625 POSTAGE WELFARE	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-44411-820 TRAINING & CONF WELFARE	\$150.00	\$52.00	\$150.00	\$150.00	\$150.00
100-44411-830 TRAVEL WELFARE	\$150.00	\$47.26	\$150.00	\$150.00	\$150.00
TOTAL 44411 WELFARE ADMINISTRATION	\$19,167.00	\$9,043.75	\$18,430.00	\$18,430.00	\$18,430.00
44451 MEDICAL PAYMENTS-WELFARE					
100-44451-350 MEDICAL SERVICES WELFARE	\$1,950.00	\$302.48	\$500.00	\$500.00	\$500.00
TOTAL 44451 MEDICAL PAYMENTS-WELFARE	\$1,950.00	\$302.48	\$500.00	\$500.00	\$500.00
44452 WELFARE VENDORS PAYMENTS					
100-44452-410 WELFARE ELECTRICITY	\$8,000.00	\$1,937.26	\$8,000.00	\$8,000.00	\$8,000.00
100-44452-411 WELFARE HEAT & OIL	\$8,000.00	\$1,377.09	\$8,000.00	\$8,000.00	\$8,000.00
100-44452-440 WELFARE RENTAL	\$25,000.00	\$16,922.84	\$25,000.00	\$25,000.00	\$25,000.00
100-44452-890 WELFARE MISCELLANEOUS	\$3,900.00	\$0.00	\$3,900.00	\$3,900.00	\$3,900.00
TOTAL 44452 WELFARE VENDORS PAYMENTS	\$44,900.00	\$20,237.19	\$44,900.00	\$44,900.00	\$44,900.00
45201 PARKS & RECREATION					
100-45201-120 SALARY REC BEACH ATTENDANTS	\$17,000.00	\$19,867.21	\$20,000.00	\$20,000.00	\$20,000.00
100-45201-121 SALARY PT REC COORDINATOR	\$18,516.00	\$20,000.79	\$20,877.00	\$20,877.00	\$20,877.00
100-45201-123 SALARY BEACH COORDINATOR	\$11,058.00	\$7,054.09	\$5,038.00	\$5,038.00	\$5,038.00
100-45201-124 SALARY LEAGUE COORDINATOR PT	\$0.00	\$0.00	\$4,611.00	\$4,611.00	\$4,604.00
100-45201-220 SS RECREATION	\$2,888.00	\$2,909.16	\$2,847.00	\$2,847.00	\$2,847.00
100-45201-225 MEDI RECREATION	\$675.00	\$680.37	\$666.00	\$666.00	\$666.00
100-45201-330 CONTRACTED SERVICES REC	\$4,000.00	\$3,116.04	\$1,050.00	\$1,050.00	\$1,050.00
100-45201-343 CELL PHONES RECREATION	\$1,342.00	\$1,241.23	\$1,250.00	\$1,250.00	\$1,250.00

Town of Northwood

2011 PROPOSED BUDGET

	2010 ADOPTED	2010 ACTUAL	2011 DEPARTMENT	2011 SELECTMEN	2011 BUDGET COMM
100-45201-413 SANITATION RECREATION	\$2,185.00	\$1,191.42	\$1,344.00	\$1,344.00	\$1,344.00
100-45201-560 DUES RECREATION	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
100-45201-610 EQUIPMENT RECREATION	\$5,000.00	\$4,334.46	\$3,040.00	\$3,040.00	\$3,040.00
100-45201-620 SUPPLIES OFFICE RECREATION	\$800.00	\$111.23	\$300.00	\$300.00	\$300.00
100-45201-650 SAND & MAINTENANCE RECREATION	\$2,000.00	\$2,577.32	\$2,050.00	\$2,050.00	\$2,050.00
100-45201-810 RECREATION PROGRAMS	\$4,363.00	\$5,249.95	\$4,373.00	\$4,373.00	\$4,373.00
100-45201-820 P&R TRAINING	\$150.00	\$0.00	\$195.00	\$195.00	\$195.00
100-45201-830 P&R TRAVEL	\$1,000.00	\$1,175.00	\$1,200.00	\$1,200.00	\$1,200.00
TOTAL 45201 PARKS & RECREATION	\$71,042.00	\$69,573.27	\$68,906.00	\$68,906.00	\$68,899.00
45501 LIBRARIES					
100-45501-110 SALARY LIBRARIAN	\$43,164.00	\$43,408.02	\$44,709.00	\$43,701.00	\$43,701.00
100-45501-111 SALARY LIBRARY AIDES	\$22,297.00	\$18,222.90	\$22,566.00	\$22,335.00	\$22,335.00
100-45501-112 SALARY CHILDREN'S LIBRARIAN	\$25,092.00	\$25,405.20	\$25,904.00	\$25,316.00	\$25,316.00
100-45501-113 LIBRARY STAFF SUBSTITUTE	\$1,167.00	\$2,266.78	\$1,238.00	\$1,167.00	\$1,167.00
100-45501-210 HEALTH/DENTAL LIBRARY	\$29,395.00	\$26,017.54	\$33,527.00	\$33,527.00	\$33,527.00
100-45501-215 LIFE INS LIBRARY	\$87.00	\$86.32	\$87.00	\$87.00	\$87.00
100-45501-220 SS LIBRARY	\$5,687.00	\$5,271.25	\$5,854.00	\$5,736.00	\$5,736.00
100-45501-225 MEDI LIBRARY	\$1,330.00	\$1,232.76	\$1,369.00	\$1,342.00	\$1,342.00
100-45501-230 RETIRE LIBRARY	\$4,457.00	\$3,412.34	\$5,425.00	\$5,301.00	\$5,301.00
100-45501-320 LEGAL LIBRARY	\$1.00	\$0.00	\$325.00	\$1.00	\$1.00
100-45501-330 CONTRACTED SVCES LIBRARY	\$10,398.00	\$12,735.16	\$13,291.00	\$10,398.00	\$10,398.00
100-45501-340 TELEPHONE LIBRARY	\$3,275.00	\$2,590.84	\$2,736.00	\$2,736.00	\$2,736.00
100-45501-410 ELECTRICITY LIBRARIES	\$3,500.00	\$3,258.04	\$3,336.00	\$3,336.00	\$3,336.00
100-45501-411 HEATING OIL/PROPANE LIBRARIES	\$2,470.00	\$2,346.76	\$2,801.00	\$2,801.00	\$2,801.00
100-45501-430 BLDG MAINT LIBRARY	\$4,565.00	\$4,570.63	\$6,974.00	\$4,565.00	\$4,565.00
100-45501-560 DUES LIBRARY	\$110.00	\$110.00	\$110.00	\$110.00	\$110.00
100-45501-620 SUPPLIES LIBRARY	\$2,000.00	\$1,677.02	\$2,800.00	\$2,000.00	\$2,000.00
100-45501-621 TECH PROCESS LIBRARY	\$1,860.00	\$1,313.01	\$1,860.00	\$1,860.00	\$1,860.00
100-45501-625 POSTAGE LIBRARY	\$325.00	\$132.06	\$325.00	\$325.00	\$325.00
100-45501-630 SUPPLIES/JANITOR LIBRARY	\$300.00	\$327.29	\$300.00	\$300.00	\$300.00
100-45501-670 BOOKS & PERIODICALS LIBRARY	\$21,826.00	\$18,758.24	\$21,826.00	\$21,826.00	\$21,826.00
100-45501-690 OFFICE EQUIPMENT LIBRARY	\$4,248.00	\$1,981.87	\$3,654.00	\$3,000.00	\$3,000.00
100-45501-820 TRAINING & CONF LIBRARY	\$485.00	\$0.00	\$485.00	\$485.00	\$485.00
100-45501-825 PROGRAMS LIBRARY	\$1,550.00	\$287.33	\$1,550.00	\$1,550.00	\$1,550.00
100-45501-830 TRAVEL LIBRARY	\$900.00	\$673.29	\$900.00	\$900.00	\$900.00
100-45501-880 GRANTS LIBRARY	\$225.00	\$0.00	\$225.00	\$225.00	\$225.00
100-45501-881 TOWN GRANT MATCH LIBRARY	\$225.00	\$0.00	\$225.00	\$225.00	\$225.00
TOTAL 45501 LIBRARIES	\$190,939.00	\$176,084.65	\$204,402.00	\$195,155.00	\$195,155.00
45831 PATRIOTIC PURPOSES					
100-45831-610 MEMORIAL DAY SUPPLIES	\$1,500.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
100-45831-620 PATRIOTIC EVENTS	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
TOTAL 45831 PATRIOTIC PURPOSES	\$2,000.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
45890 PD WAGE GRANT PROGRAMS					
100-45890-190 PD WAGE GRANT PROGRAMS	\$3,800.00	\$1,473.12	\$3,800.00	\$3,800.00	\$3,800.00
100-45890-225 WAGE GRANT -MEDI	\$90.00	\$20.41	\$90.00	\$90.00	\$90.00
TOTAL 45890 PD WAGE GRANT PROGRAMS	\$3,890.00	\$1,493.53	\$3,890.00	\$3,890.00	\$3,890.00

Town of Northwood

2011 PROPOSED BUDGET

	2010 ADOPTED	2010 ACTUAL	2011 DEPARTMENT	2011 SELECTMEN	2011 BUDGET COMM
45899 DONATIONS					
100-45899-883 HISTORICAL SOCIETY DONATION	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
100-45899-884 FOOD PANTRY DONATION	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
TOTAL 45899 DONATIONS	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
46111 CONSERVATION					
100-46111-320 LEGAL CONSERVATION COMMISSION	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-46111-330 CONTRACTED SERVICES	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-46111-490 FOREST LAND CONSERVATION	\$1.00	\$1,000.00	\$1.00	\$1.00	\$1.00
100-46111-491 TOWN FOREST LAND MGMT	\$300.00	\$0.00	\$1,000.00	\$1.00	\$1.00
100-46111-550 PRINTING/EDUCATION CC	\$500.00	\$184.95	\$500.00	\$500.00	\$500.00
100-46111-560 DUES CONSERVATION	\$425.00	\$225.00	\$425.00	\$425.00	\$425.00
100-46111-620 SUPPLIES CONSERVATION	\$75.00	\$259.14	\$75.00	\$75.00	\$75.00
100-46111-621 MAPS CONSERVATION	\$150.00	\$0.00	\$150.00	\$150.00	\$150.00
100-46111-622 SPECIAL DAY CONSERVATION	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
100-46111-690 EQUIPMENT CONSERVATION COMM	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
100-46111-820 TRAINING & CONF CONSERVATION	\$150.00	\$0.00	\$150.00	\$150.00	\$150.00
TOTAL 46111 CONSERVATION	\$2,053.00	\$1,669.09	\$2,753.00	\$1,754.00	\$1,754.00
46510 ECONOMIC DEVELOPMENT					
100-46510-330 CONTRACTED SERVICES ECON DEV	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
100-46510-550 PRINTING ECONOMIC DEV	\$500.00	\$319.20	\$500.00	\$500.00	\$500.00
100-46510-560 DUES ECONOMIC DEV.	\$25.00	\$0.00	\$25.00	\$25.00	\$25.00
100-46510-625 POSTAGE ECONOMIC DEV	\$50.00	\$294.12	\$50.00	\$50.00	\$50.00
100-46510-820 TRAINING & CONFERENCE	\$100.00	\$328.21	\$100.00	\$100.00	\$100.00
100-46510-830 TRAVEL ECONOMIC DEV	\$15.00	\$15.50	\$15.00	\$15.00	\$15.00
TOTAL 46510 ECONOMIC DEVELOPMENT	\$890.00	\$957.03	\$890.00	\$890.00	\$890.00
47231 INTEREST ON T.A.N.					
100-47231-340 INTEREST ON T.A.N.	\$7,500.00	\$0.00	\$10,000.00	\$5,000.00	\$5,000.00
TOTAL 47231 INTEREST ON T.A.N.	\$7,500.00	\$0.00	\$10,000.00	\$5,000.00	\$5,000.00
GRAND TOTAL	\$3,182,776.00	\$2,852,760.86	\$3,290,456.89	\$3,263,105.00	\$3,263,099.00

Fiscal Year Ending December 31, 2010

Trust Funds	Principal Activity			Income Activity			Fund Total Princ. & Inc. End of Yr.	
	Principal Balance Beginning of Yr.	Additions, Gains, or Losses	Withdrawals	Principal Balance End of Yr.	Income Balance Begin of Yr.	Income Expended		Total Income End of Yr.
Cemetery Common Funds	\$166,571.28	\$27,141.24	\$	\$ 193,712.52	\$71,715.11	\$22,822.60	\$66,426.65	\$260,139.17
Cemetery Other Funds	\$64,547.64	(\$16,101.75)	\$	\$ 48,445.89	\$61,128.04	\$1,554.98	\$1,134.95	\$109,993.96
Library Funds	\$39,337.06	(\$2,972.60)	\$	\$ 36,364.46	\$3,635.02	\$757.60	\$719.86	\$40,037.22
Miscellaneous Funds - Non-expendable	\$19,414.93	\$	\$	\$ 19,414.93	\$21,601.04	\$86.64	\$150.00	\$40,952.61
Miscellaneous Funds - Expendable								
Water District Expendable Tr.	\$5,874.00	\$1,000.00	\$	\$ 6,874.00	\$1,373.07	\$16.87	\$1,389.94	\$8,263.94
Cable Expendable Trust	\$96,139.52	\$39,880.00	\$78,063.26	\$ 57,956.26	\$	\$231.86	\$	\$57,956.26
Transfer Station Expendable Tr.	\$9,707.35	\$4,255.00	\$8,446.70	\$ 5,515.65	\$	\$18.53	\$	\$5,515.65
Lagoon Maint.& Repr.Expend.Tr	\$34,482.55	\$	\$12,165.65	\$ 22,316.90	\$	\$64.85	\$	\$22,316.90
Assessing Expendable Trust	\$	\$	\$	\$	\$	\$	\$	\$
Milfoil Cntrl.Tretmt.Prog.Expend 27	\$10,128.64	\$4,000.00	\$	\$ 6,128.64	\$923.33	\$62.15	\$923.33	\$7,051.97
Grant Match Expendable Tr.	\$26,007.72	\$6,815.00	\$	\$ 32,822.72	\$62.20	\$	\$124.35	\$32,947.07
Benefit Vested Time Expend.Tr.	\$15,043.14	\$	\$	\$ 15,043.14	\$31.60	\$31.52	\$63.12	\$15,106.26
Facility Com Bldg Expend. Tr.	\$47,352.25	\$33,500.00	\$49,230.56	\$ 31,621.69	\$	\$117.86	\$	\$31,621.69
Total Miscellaneous Funds - Expendable	\$244,735.17	\$85,450.00	\$151,906.17	\$ 178,279.00	\$2,390.20	\$543.64	\$433.10	\$180,779.74
Capital Reserve Funds								
Town Capital Reserve								
Cr Amb Fd	\$84,000.00	\$	\$84,000.00	\$	\$177.70	\$8.27	\$	\$
Highway Equipment	\$11,913.57	\$10,000.00	\$	\$ 21,913.57	\$945.97	\$41.05	\$	\$22,900.59
Town Hall	\$	\$	\$	\$	\$1,764.14	\$3.65	\$	\$1,767.79
Highway Safety	\$576.10	\$	\$	\$ 576.10	\$94.76	\$0.19	\$	\$671.05
Fire Trust Fund	\$32,650.95	\$84,185.97	\$59,964.14	\$ 56,872.78	\$	\$144.86	\$	\$56,872.78
Recreation Facility	\$110,355.06	\$	\$29,890.44	\$ 80,464.62	\$	\$203.06	\$	\$80,464.62
Transfer Facility	\$	\$	\$	\$	\$1,286.49	\$3.54	\$	\$1,290.03
Police Equipment	\$11,112.36	\$	\$	\$ 11,112.36	\$503.67	\$24.53	\$	\$11,640.56
Town Hall Improv/Add Fd	\$40,000.00	\$	\$	\$ 40,000.00	\$2,666.26	\$89.22	\$	\$42,755.48
Water District Enhancement	\$44,559.59	\$9,801.85	\$	\$ 54,361.44	\$3,419.79	\$119.48	\$	\$57,900.71
Total Town Capital Reserve Funds	\$335,167.63	\$103,987.82	\$173,854.58	\$ 265,300.87	\$10,858.78	\$637.85	\$533.89	\$276,263.61
School Capital Reserve								
School Building Fund	\$100,112.15	\$	\$	\$ 100,112.15	\$22,459.47	\$256.57	\$	\$122,828.19
Special Education Fund	\$134,136.04	\$	\$133,856.27	\$ 279.77	\$7,925.19	\$218.54	\$	\$279.77
Total School Capital Reserve Funds	\$234,248.19	\$	\$133,856.27	\$ 100,391.92	\$30,384.66	\$475.11	\$8,143.73	\$123,107.96
Total Capital Reserve Funds	\$569,415.82	\$103,987.82	\$307,710.85	\$ 365,692.79	\$41,243.44	\$1,112.96	\$33,678.78	\$399,371.57
TOTAL OF ALL FUNDS MANAGED	\$1,104,021.90	\$197,504.71	\$459,617.02	\$ 841,909.59	\$201,712.85	\$26,878.42	\$39,226.59	\$1,031,274.27

Town of Northwood
Schedule of Town Property - 2010

	<u>Location</u>	<u>Map - Lot</u>	<u>Acreage</u>	<u>Value</u>
<u>Municipal Buildings</u>				
Town Hall	818 First NH Turnpike	222-1	2.1	\$434,400
Community Hall	135 Main Street	212-1	0.38	\$188,200
Police Department	1020 First NH Turnpike	217-47	0.33	\$233,400
Narrow's Fire Station	85 Main Street	216-48	1.39	\$264,000
Ridge Fire Station	499 First NH Turnpike	221-44	0.15	\$245,500
East End Fire Station	197 First NH Turnpike	234-82	0.04	\$39,300
Highway Department Building & Recycling Center	23 Town Works Way	222-39	40	\$400,100
Bryant Library - NHS Museum	76 School Street	216-39	0.76	\$152,500
Chesley Memorial Library	8 Mountain Ave	234-71	0.49	\$342,200

Parks, Recreation Facilities and Beaches

Mary Waldron Park and Beach	416 Bow Lake Road	105-43	0.15	\$273,500
Northwood Lake Beach	Lake Shore Drive	109-28	3.6	\$423,600
Northwood Lake Beach Parking Area	Lake Shore Drive	109-32	0.36	\$52,800
Land; Beach Area	Shore Drive	122-40	0.38	\$194,500
Bennett Bridge Town Beach	Bennett Bridge Road	210-28	0.1	\$257,700
Northwood Athletic Fields	First NH Turnpike	222-27	24	\$175,700
Woodman Park - Lucas Pond	Lucas Pond Road	244-57	3.4	\$51,500

Cemeteries

Clough Cemetery	Jeness Pond Road	101-2	0.16	\$25,400
Gray Cemetery	Barnstead Road	101-19	0.03	\$9,900
Fairview Cemetery	Old Canterbury Road	215-23	1.6	\$46,400
Samuel Johnson Cemetery	Main Street	216-20	0.01	\$500
Canterbury Road Cemetery	Old Canterbury Road	216-41	0.48	\$35,300
Ridge Cemetery	First NH Turnpike	221-43	2.3	\$106,400
Harvey Lake Cemetery	First NH Turnpike	223-11	1	\$209,100
Pine Grove Cemetery	Rochester Road	231-41	5	\$55,500
East Cemetery	Mountain Ave	234-70	2.1	\$48,300

Town Forests

Giles Lot	Upper Deerfield Road	235-40	29	\$473,000
Parsonage Lot	Old Mountain Road	236-9	196	\$150,600
Deslauriers Lot	Mountain Ave	242-20	24	\$43,700
School Lot	Lucas Pond Road	244-11	23	\$143,300

Conservation Land

Land	First NH Turnpike	109-21	0.88	\$24,900
Land	First NH Turnpike	109-22	3.3	\$146,100
Land	First NH Turnpike	109-23	0.27	\$8,100
Land	First NH Turnpike	109-24	0.95	\$10,000
Land	First NH Turnpike	221-40-01	69.96	\$129,500
Land	Winding Hill Road	238-16	10	\$79,100
Land	Winding Hill Road	240-2	8.3	\$63,200
Land	Old Mountain Road	242-21	82	\$120,000

Town of Northwood
Schedule of Town Property - 2010

Lucas Pond - School Lots

Land	Lower Camp Road	124-4	0.35	\$44,600
Land	Lower Camp Road	124-10	0.17	\$20,300
Land; beach area	Lower Camp Road	125-41	0.38	\$153,400
Land; public way	Lower Camp Road	125-49	0.74	\$173,600
Land; building	59 Lower Camp Road	125-57	0.33	\$53,700
Land; building	79 Lower Camp Road	125-62	0.3	\$52,800
Land	Lower Camp Road	125-69	0.41	\$1,000
Land	Lower Camp Road	125-70	0.42	\$1,100
Land	Lower Camp Road	125-71	0.42	\$1,100
Land	Lower Camp Road	125-72	0.43	\$1,100
Land	Lower Camp Road	125-73	0.44	\$900
Land	Lucas Pond Road	244-2	0.95	\$69,800
Land	Lucas Pond Road	244-3	0.92	\$69,400
Land	Lucas Pond Road	244-4	0.94	\$69,600
Land	Lucas Pond Road	244-5	0.96	\$69,900
Land	Lucas Pond Road	244-6	0.98	\$70,100
Land	Lucas Pond Road	244-7	0.97	\$70,000
Land	Lucas Pond Road	244-8	0.98	\$70,100
Land	Lucas Pond Road	244-9	1	\$70,400
Land	Lucas Pond Road	244-10	1.1	\$71,000
Land	Lucas Pond Road	244-11	23	\$143,300
Upper Camp Road roadway	Upper Camp Road	244-42	102	\$1,700
Land	Upper Camp Road	244-43	1.5	\$66,200
Land	Upper Camp Road	244-44	1.8	\$68,000
Land	Upper Camp Road	244-45	0.3	\$42,200
Land	Upper Camp Road	244-50	0.59	\$1,200
Land	Upper Camp Road	244-51	0.66	\$1,300
Land	Upper Camp Road	244-52	1	\$63,400

Other Properties

Land	Lake Sites Road	107-4	0.03	\$11,500
Land	Lake Shore Drive	108-18	0.14	\$50,500
Land	First NH Turnpike	109-98	0.13	\$27,500
Land	Tasker Shore Drive	110-20	2.9	\$72,600
Land	Tasker Shore Drive	110-21	8.7	\$87,100
Land	Tasker Shore Drive	111-42	0.31	\$13,400
Land; building	151 Lynn Grove Road	113-6	0.46	\$111,200
Building	Lynn Grove Road	113-23-T2	0	\$11,600
Land	Rita Circle	117-8	1	\$102,400
Land	Rita Circle	117-10	0.65	\$96,100
Land	Shore Drive	122-30	0.18	\$165,100
Land	Shore Drive	122-40	0.38	\$194,500
Land	Pine Street	122-52	0.58	\$13,700
Land	Harvey Lake Road	122-63	0.14	\$45,300
Land	Pine Street	122-73	0.11	\$26,700
Land	Oak Street	122-80	0.34	\$55,200
Land; building	24 Ash Street	122-102	0.17	\$67,800
Land	Shore Drive	123-29	0.27	\$36,500
Land; building	Elm Street	123-45	0.11	\$6,000

Town of Northwood
Schedule of Town Property - 2010

Land; building	8 Elm Street	123-51	0.46	\$97,100
Land; old road	Lower Deerfield Road	124-20	0.57	\$800
Land	Strafford Town Line	202-1	37	\$67,200
Land	Long Pond Road	207-24	0.28	\$43,000
Land	Gaviat Road	210-53	4	\$90,600
Land; Historical Society lease; old post office	Main Street	216-56	0.37	\$63,300
Land	Bow Lake Road	218-50	0.14	\$40,200
Land; building	147 Ridge Road	219-30	1.85	\$129,800
Building	3 Philip Road	222-33-7	0	\$35,000
Land	Bow Lake Road	222-60	1.7	\$46,800
Land	Kelsey Mill Road	224-35	0.91	\$43,300
Building	11 Mountain View Lane	230-82-2	0	\$28,600
Building	10 Fox Cross Lnae	230-82-5	0	\$31,900
Building	19 Mountain View Lane	230-82-51	0	\$33,100
Building	3 Pheasant Lane	230-82-59	0	\$49,400
Building	4 Pheasant Lane	230-82-62	0	\$63,300
Land	Nottingham Town Line	232-23	0.06	\$24,000
Land	Nottingham Road	234-32	0.02	\$2,600
Land; old road	Upper Deerfield Road	235-36	0.21	\$56,300
Land	Deerfield Town Line	241-2	0.5	\$1,300
TOTAL TOWN PROPERTY			746.68	\$9,320,700

2010 SUMMARY INVENTORY OF VALUATION

VALUE OF LAND ONLY	Acres	Valuation
Current Use	9640.18	1,037,899
Residential	4637.25	231,944,700
Commercial/Industrial	410.37	19,357,500
Total Taxable Land	14,687.80	252,340,099
Tax Exempt and Non-Taxable	2692.39	19,702,000
VALUE OF BUILDINGS ONLY	# of Structures	
Residential		184,131,125
Manufactured Housing		11,640,900
Commercial		22,529,300
Discretionary Preservation Easement RSA 79-D	5	29,375
Total Taxable Buildings		218,330,700
Tax Exempt & Non Taxable Buildings		25,767,100
Utilities		3,756,300
Valuation Before Exemptions		474,427,099
EXEMPTIONS	# Granted	
Improvements to Assist Persons w/Disabilities	3	19,405
Blind Exemption	3	45,000
Elderly Exemption	47	4,563,100
Disabled Exemption	11	364,700
Wood Heating Energy System	13	46,865
Solar Energy Exemption	6	30,385
Total Amount of Exemptions		5,069,455
Net Valuations on which tax is computed		469,357,644
Less Utilities		3,756,300
Net Valuation without utilities on which tax rate for State Education Tax is computed:		465,601,344

CURRENT USE REPORT	Acres	Valuation
Farm Land	834.52	298,440
Forest Land	6,481.83	622,786
Forest Land with Documented Stewardship	1,504.42	101,682
Unproductive Land	185.20	3,363
Wet Land	634.21	11,628
Total Acres and Valuation	9,640.18	1,037,899
Total Number of Owners in Current Use	238	
Total Number of Parcels in Current Use	359	

NORTHWOOD ASSET SUMMARY by Asset Type
1/1/2010 to 12/31/2010

100 -- BRIDGES							
Dept Code	Number	Description	Purchase Date	Purchase Price	Life	Cur Depr	Book Value
41941	L01	MARY WALDRON BEACH	1/1/1950	800	0	0	800
41941	L02	LAND FROM STATE (109-21)	1/1/1989	22,756.00	0	0	22,756.00
41941	L03	LAND STATE ROW (109-22)	1/1/1989	173,200.00	0	0	173,200.00
41941	L04	FROM STATE CONS. LAND (109-23)	1/1/1989	3,436.00	0	0	3,436.00
41941	L06	LAKE SHORE DR (109-28)	1/1/1960	21,427.00	0	0	21,427.00
41941	L09	TASKER SHORE TOWN	1/1/1997	93,249.00	0	0	93,249.00
41941	L10	TASKER SHORE DR. (110-21)	1/1/1997	104,400.00	0	0	104,400.00
41941	L14	RITA CIRCLE (117-8)	1/1/1993	28,827.00	0	0	28,827.00
41941	L15	RITA CIRCLE (117-10)	1/1/1935	18,738.00	0	0	18,738.00
41941	L16	SHORE DR. (122-30)	1/1/1935	219	0	0	219
41941	L17	SHORE DR. (122-40)	1/1/1935	463	0	0	463
41941	L35	STRAFFORD TOWN LINE (202-1)	1/1/2000	67,200.00	0	0	67,200.00
41941	L41	YE OLDE CANTEBURY (215-23)	1/1/1940	2,731.00	0	0	2,731.00
41941	L42	MAIN ST (216-20)	1/1/1940	17	0	0	17
41941	L44	YE OLDE CANTERBURY (216-41)	1/1/1940	819	0	0	819
41941	L47	MAIN ST. (216-56)	1/1/1998	11,933.00	0	0	11,933.00
41941	L54	ROCHESTER RD. (223-11)	1/1/1956	5,336.00	0	0	5,336.00
41941	L55	ROCHESTER RD. (231-41)	1/1/1998	67,500.00	0	0	67,500.00
41941	L57	MOUNTAIN RD (234-70)	1/1/1998	60,300.00	0	0	60,300.00
41941	L5	JOHNSON LAND (109-24)	1/1/1998	30,639.00	0	0	30,639.00
41941	L61	UPPER DEERFIELD RD (235-36)	1/1/1972	52,700.00	0	0	52,700.00
41941	L62	OLD MTN RD. FOREST (236-9)	1/1/1930	157,300.00	0	0	157,300.00
41941	L63	WINDING HILL RD (238-16)	1/1/1982	96,400.00	0	0	96,400.00
41941	L64	WINDING HILL RD (240-2)	1/1/1982	94,300.00	0	0	94,300.00
41941	L66	MOUNTAIN RD (242-20)	1/1/1976	43,700.00	0	0	43,700.00
41941	L67	DEERFIELD TOWN LINE (242-21)	1/1/1999	120,000.00	0	0	120,000.00
41941	L82	BENNETT BRIDGE ROAD	10/28/2009	78,211.62	0	0	78,211.62
41941	L84	BENNETT BRIDGE (ACTUAL BRIDGE)	12/31/2009	125,071.00	0	0	125,071.00
41941	L6	LAND LAKE SHORE (109-28)	1/1/1960	21,427.00	0	0	21,427.00
41941	L76	LUCAS POND RD. (244-11)	1/1/1950	167,300.00	0	0	167,300.00
41941	L7	LAND LAKE SHORE DR (109-32)	1/1/1935	439	0	0	439
Total				1,670,838.62		0	1,670,838.62
200 -- LAND AND LAND IMPROVEMENTS							
Dept Code	Number	Description	Purchase Date	Purchase Price	Life	Cur Depr	Book Value
41941	L05	FOOT BRIDGE: ENTRANCE WAY	1/1/1999	8,500.00	20	425	3,612.50
41941	L07	GROUP OF ASPHALT PAVING-HW	1/1/2002	113,202.00	20	5,660.10	65,091.15
41941	L08	GROUP OF RETAINING WALL-HW	1/1/1981	9,240.00	20	0	0
41941	L12	GROUP OF CONCRETE PAVING-LB	1/1/1999	5,240.00	20	262	2,227.00
41941	L13	GROUP OF ASPHALT PAVING-LB	1/1/1999	6,230.00	20	311.5	2,647.75
41941	L14	GROUP OF RETAINING WALL-LB	1/1/1999	5,656.00	20	282.8	2,403.80
41941	L39	210-028, .1 AC 61 BENNETT BRIDGE	1/1/1996	3,125.00	0	0	3,125.00

NORTHWOOD ASSET SUMMARY by Asset Type
1/1/2010 to 12/31/2010

41941	L40	212-001, .38 AC 135 MAIN ST	1/1/1920	371	0	0	371
41941	L43	216-039, .25 AC 76 SCHOOL ST	1/1/1890	244	0	0	244
41941	L46	216-48, 1.39 AC 85 MAIN ST	1/1/1985	32,487.00	0	0	32,487.00
41941	L48	222-039, 40 AC 22 TOWN WORKS	1/1/1970	121,199.00	0	0	121,199.00
41941	L49	221-044, .15 AC 499 FIRST NH TPKE	1/1/1954	762	0	0	762
41941	L50	217-47, .33 AC 1020 FIRST NH TPKE	1/1/1990	8,446.00	0	0	8,446.00
41941	L51	234-71, .49 AC 8 MOUNTAIN AVE	1/1/1953	2,489.00	0	0	2,489.00
41941	L52	222-1, 2.1 ACRES, 818 FIRST NH	1/1/1872	2,049.00	0	0	2,049.00
41941	L56	234-71, .17 AC, FIRST NH TPKE	1/1/1920	332	0	0	332
41941	L58	234-071, .49 AC FIRST NH TPKE	1/1/1989	12,571.00	0	0	12,571.00
41941	L59	234-082, .04 AC 197 FIRST NH TPKE	1/1/1989	1,026.00	0	0	1,026.00
41941	L80	3 CHURCH ST. (221/40:1)	12/31/2008	110,889.22	0	0	110,889.22
41941	L81	222/27 20 ACRES FIRST NH TPKE	9/22/2000	3,666.69	0	0	3,666.69
41941	L77	LUCAS POND RD-FOREST (244-42)	1/1/1950	50,088.00	0	0	50,088.00
41941	L78	LAND KELSEY MILL ROAD	12/5/2005	54,100.00	0	0	54,100.00
41941	L79	SCHOOL STREET-LANE BOUNDRY	2/14/2006	2,200.00	0	0	2,200.00
41941	LI5	GROUP OF ASPHALT PAVING-PD	1/1/1987	15,120.00	20	0	0
Total				569,232.91		6,941.40	482,027.11

300 -- BUILDINGS & IMPROVEMENTS

Dept Code	Number	Description	Purchase Date	Purchase Price	Life	Cur Depr	Book Value
41941B	B0003	RENOVATION POLICE STATION	1/1/1999	70,000.00	50	1,200.00	56,200.00
41941B	B0009	TOWN HALL RENOVATION	1/1/2000	62,000.00	50	1,040.00	51,080.00
41941B	B0010	ADDITON: CHESLEY LIBRARY	1/1/1991	106,000.00	50	1,920.00	68,560.00
41941B	B0011	RENOV: ADA RAMP, EGRESS	1/1/1997	60,487.00	50	1,209.74	44,155.51
41941B	B0016	ADDITION: NARROWS FIRE STATION	1/1/1995	51,500.00	50	1,030.00	35,535.00
41941B	B10001	BLDG: TEEN CENTER	1/1/1970	32,980.00	50	659.6	6,266.20
41941B	B1001	BLDG: TOWN HALL	1/1/1910	16,890.00	50	0	0
41941B	B1002	TOWN HALL - NEW DOORS	11/21/2007	6,400.00	50	128	5,952.00
41941B	B2001	BUILDING: CHESLEY LIBRARY	1/1/1953	43,850.00	50	0	0
41941B	B3001	BLDG: FIRE STATION #1	1/1/1954	18,830.00	50	0	0
41941B	B4001	BLDG: FIRE STATION #2 NARROWS	1/1/1990	87,500.00	50	1,550.00	55,725.00
41941B	B5001	BLDG: POLICE STATION	1/1/1953	22,860.00	50	0	0
41941B	B5002	POLICE STATION GARAGE	1/1/2002	35,000.00	25	1,400.00	23,100.00
41941B	B6001	BLDG: COMMUNITY HALL	1/1/1890	7,070.00	50	0	0
41941B	B6002	COMMUNITY HALL RESTORATION	11/21/2007	31,399.99	50	628	29,201.99
41941B	B8001	BLDH: HIGHWAY GARAGE	1/1/1970	8,286.00	50	165.72	1,574.34
41941B	B8002	BLDG: HIGHWAY OFFICE TRAILER	1/1/1970	9,227.00	25	0	0
41941B	B8004	BLDG: RECYCLING BUILDING	1/1/2002	140,000.00	50	2,600.00	117,900.00
41941B	B8005	CONTAINER ROOF TRANSF STAT	3/19/2007	12,000.00	10	1,200.00	7,800.00
Total				822,279.99		14,731.06	503,050.04

NORTHWOOD ASSET SUMMARY by Asset Type
1/1/2010 to 12/31/2010

500 -- MACHINERY & EQUIPMENT

Dept Code	Number	Description	Purchase Date	Purchase Price	Life	Cur Depr	Book Value
42111-PD	LVL19	CUB CADET ATV	5/5/2004	6,000.00	5	0	0
43211-TS	ME14	COMPACTOR	12/31/2007	24,375.00	10	2,437.50	18,281.25
43211-TS	ME15	1 CONTAINER-STEEL	7/7/2009	6,450.00	10	645	5,482.50
42211-FD	ME17	MERCURY 2009 30 ML BOAT	10/7/2009	3,758.00	10	375.8	3,194.30
42111-PD	ME13	RADAR UNIT	3/7/2007	2,330.00	5	466	699
42211-FD	ME01	DEFIBRILLATOR	1/1/1998	17,621.00	5	0	0
42211-FD	ME02	JAWS OF LIFE COMPLETE UNIT	1/1/1998	15,609.00	5	0	0
42111-PD	ME04	SYSTEM, THERMAL IMAGING PD	1/1/2001	13,266.00	10	1,326.60	663.3
42111-PD	ME05	DIGITAL EYEWITNESS VID. CAMERA	8/25/2004	6,035.00	5	0	0
42211-FD	ME06	AIR COMPRESSOR 5000 PSI BREATH	6/30/2004	6,500.00	5	0	0
43111-HWY	ME07	PLOW,WING,BODY & PART	8/12/2005	43,900.00	5	4,390.00	0
42111-PD	ME08	RADAR TRAILER	7/20/2006	8,520.00	10	852	4,686.00
43111-HWY	ME11	SANDER-STAINLESS STEEL	1/21/2007	9,921.00	10	992.1	6,448.65
43211-TS	ME12	2 CONTAINERS-STEEL	5/16/2007	11,810.00	10	1,181.00	7,676.50
Type Total				176,095.00		12,666.00	47,131.50

800 -- COMMUNICATION EQUIPMENT

Dept Code	Number	Description	Purchase Date	Purchase Price	Life	Cur Depr	Book Value
41309	ME18	CABLE ACCESS EQUIPMENT	11/24/2010	50,922.85	5	5,092.29	45,830.56
41309	ME09	CABLE ACCESS EQUIPMENT	2/3/2006	20,120.76	5	4,024.15	2,012.08
41309	ME10	CABLE EQUIPMENT	12/31/2007	16,192.45	5	3,238.49	4,857.73
Type Total				87,236.06		12,354.93	52,700.37

900 -- ROADWAYS

Dept Code	Number	Description	Purchase Date	Purchase Price	Life	Cur Depr	Book Value
43111-HWY	L83	RECLAIM/PAVE OLD TRNPK RD	10/28/2009	130,303.65	7	18,614.81	102,381.43
43111-HWY	R010	OLD PITTSFIELD ROAD	8/27/2008	69,392.00	7	9,913.14	44,609.15
43111-HWY	R001	HARMONY RD	11/1/2004	76,361.61	7	10,908.80	5,454.41
43111-HWY	R002	2005 HARMONY CULVERT REPLACE	6/1/2005	88,250.00	7	12,607.14	18,910.73
43111-HWY	R003	2005 PAVING,RIDGE,HARM,CANTER.	6/1/2005	46,252.00	7	6,607.43	9,911.13
43111-HWY	R004	UNDERWOOD-ENGINEERING	1/22/2005	38,600.00	7	5,514.29	8,271.40
43111-HWY	R005	HARMONY RD PAVING OVERLAY	11/1/2006	125,341.24	7	17,905.89	44,764.73
43111-HWY	R006	HARMONY ROAD	11/1/2006	155,862.87	7	22,266.12	55,665.33
43111-HWY	R007	GULCH MTN DAM -ENGINEERING	5/23/2006	16,582.87	7	2,368.98	5,922.46
43111-HWY	R008	BOW STREET-OVERLAY	9/19/2007	69,547.50	7	9,935.36	34,773.74
43111-HWY	R009	HARMONY ROAD-OVERLAY	8/22/2007	69,090.38	7	9,870.05	34,545.20
Type Total				885,584.12		126,512.01	365,209.71

600H -- LICENSED VEHICLE HEAVY

Dept Code	Number	Description	Purchase Date	Purchase Price	Life	Cur Depr	Book Value
42211-FD	LVH03	2008 HME PUMPER ENGINE 1	6/18/2008	316,683.00	20	15,834.15	277,097.62
43111-HWY	LVH17	2001 INTRNL PLOW DUMP	11/17/2010	22,900.00	10	1,145.00	21,755.00

NORTHWOOD ASSET SUMMARY by Asset Type
1/1/2010 to 12/31/2010

42211-FD	LVH04	FIRE TRUCK-NAVISTAR TANKER 1	1/1/1995	182,835.00	20	9,141.75	41,137.87
42211-FD	LVH05	FIRE TRUCK-SPARTAN ENGINE 3	1/1/1997	297,815.00	20	14,890.75	96,789.87
42211-FD	LVH06	RESCUE TRUCK-INTRNL RESCUE 1	1/1/1997	195,120.00	20	9,756.00	63,414.00
42211-FD	LVH11	2004 INTERNATIONAL-ENGINE 2	1/22/2004	187,294.00	20	9,364.70	126,423.45
43111-HWY	LVH12	DUMP TRUCK1993 INT DUMP 4700	4/9/2004	7,300.00	3	0	0
43111-HWY	LVH14	2006 LIBERTY INTNL DUMP TRUCK	6/28/2005	52,710.00	10	5,271.00	23,719.50
42211-FD	LVH15	AMBULANCE 2 FORD	12/28/2007	147,184.97	20	7,359.25	121,427.59
43111-HWY	LVH16	CHEVY 3500 1 TON DUMP	4/13/2007	30,479.00	20	1,523.95	25,145.17
Type Total				1,440,320.97		74,286.55	796,910.07

600L -- LICENSED VEHICLES-LIGHT

Dept Code	Number	Description	Purchase Date	Purchase Price	Life	Cur Depr	Book Value
42211-FD	LVL01	TRUCK FORESTRY STATE	1/1/1968	19,530.00	7	0	0
42111-PD	LVL26	2008 FORD EXPLORER 4.X PD	3/26/2008	25,381.00	5	5,076.20	12,690.50
42111-PD	LVL27	2010 CROWN VICTORIA	4/14/2010	32,354.61	5	3,235.46	29,119.15
43111-HWY	LVL12	DUMP TRUCK	1/1/1996	33,276.00	7	0	0
42111-PD	LVL17	FORD CROWN VICTORIA	1/1/2003	27,067.00	5	0	0
42111-PD	LVL18	FORD CROWN VICTORIA	1/1/2003	27,067.00	5	0	0
49999-	LVL20	2004 FORD EXPLORER- TOWN HALL	4/19/2004	28,388.00	5	0	0
49999-	LVL21	2005 FORD RANGER P/U TRUCK	5/25/2005	13,669.00	5	1,366.90	0
42111-PD	LVL22	2005 FORD CROWN VICTORIA	4/6/2005	22,448.00	5	2,244.80	0
42211-FD	LVL23	2006 FORD EXP XLS FIRE DEPT	6/28/2006	21,607.20	5	4,321.44	2,160.72
42111-PD	LVL24	2006 FORD EXPLORER XLT 4X4	4/5/2006	25,961.00	5	5,192.20	2,596.10
42111-PD	LVL25	2007 CROWN VICTORIA	3/28/2007	28,836.20	5	5,767.24	8,650.86
Type Total				305,585.01		27,204.24	55,217.33

Total				5,957,172.68		274,696.19	3,973,084.75
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Report date: 1/20/2011

TOWN CLERK REPORT FOR 2010

Town Clerk report as of December 31, 2010:

Motor Vehicles	\$592,807.71
Dogs	4,834.00
Vital Records	1,213.00
Marriage Licenses	1,521.00
Dog Fines	2,029.00
Bad Check Fees	200.00
Boats	2,733.06
Town Clerk Fees	22,563.00
EB2Gov Fees Due Interware	302.75
GRAND TOTAL	\$628,203.52

Respectfully submitted,
Judy C. Pease, Town Clerk/Tax Collector

2010 TAX COLLECTOR REPORT

Summary of Tax Account Year Ended December 31, 2010

Uncollected Taxes	2010	2009	2008	2007+
Property Taxes		\$1,074,008.40	\$442.00	\$123.00
Land Use Change		\$3080.00		
Yield Taxes				
Excavation Taxes				
Prior Years' Credit Balance	-\$661.51			
This Year's New Credits	-\$11,249.62			
Taxes Committed To Collector				
Property Taxes	\$11,478,448.93			
Land Use Change	\$33,500.00			
Yield Taxes	\$15,386.01			
Excavation Tax	\$228.82			
Overpayment Refunds				
Credits Refunded	\$8,606.54			
Interest – Late Tax	\$8,710.14	\$69,363.82		
TOTAL DEBITS	\$11,532,969.31	\$1,146,452.22	\$442.00	\$123.00
Remitted to Treasurer				
Property Taxes	\$10,332,584.27	\$604,199.23		
Land Use Change	\$33,500.00			
Yield Taxes	\$11,405.08			
Excavation Tax	\$228.82			
Interest/Penalties	\$8,710.14	\$69,363.82		
Converted to Liens (Principal Only)		\$469,802.17		
Abatements Made				
Property Taxes	\$5,563.93	\$3,087.00		
Land Use Change Taxes				
Current Levy Deeded	\$3,828.40			

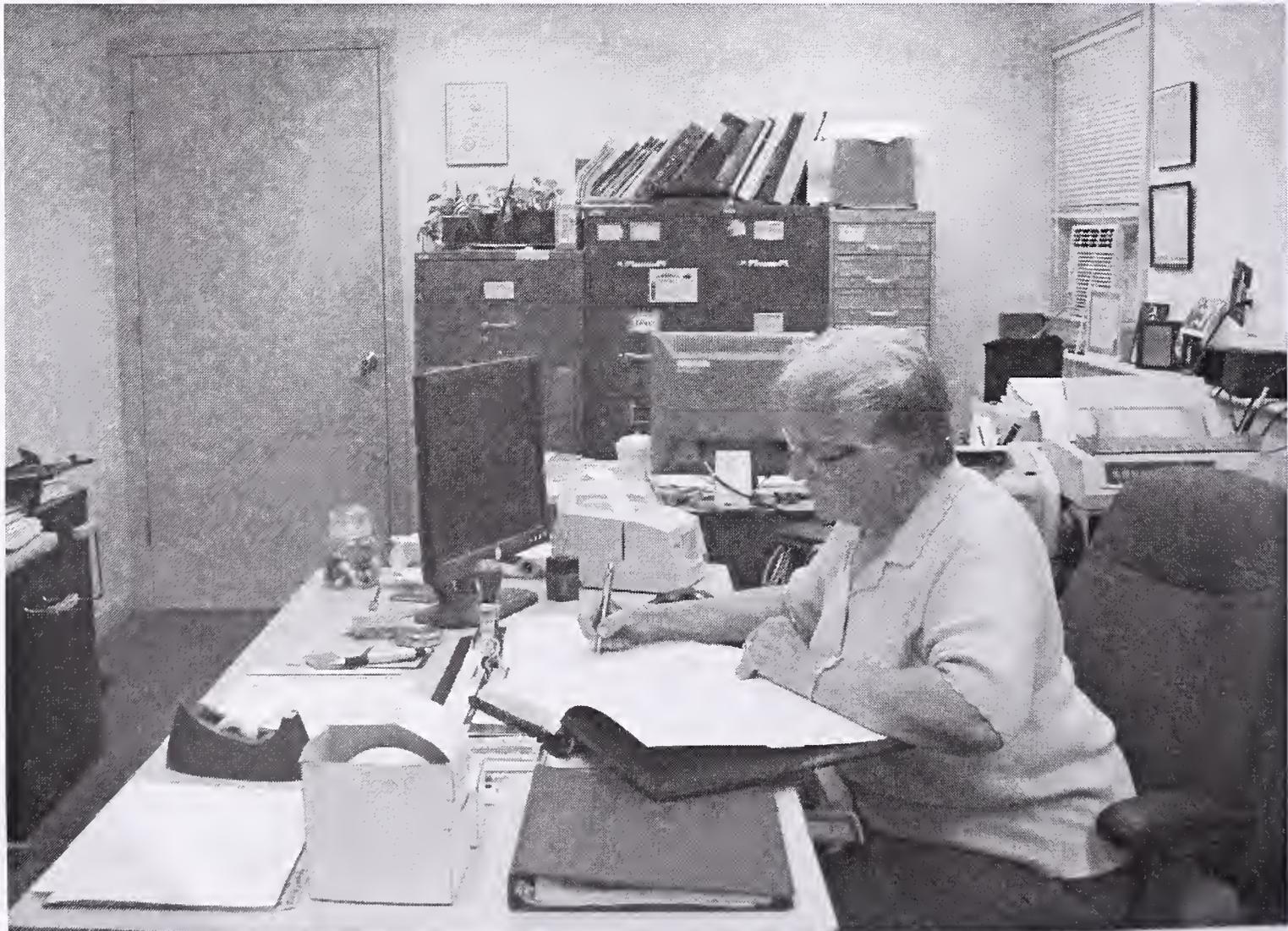
2010 TAX COLLECTOR REPORT

Summary of Tax Account
Year Ended December 31, 2010

	2010	2009	2008	2007+
Uncollected Taxes – End of Year				
Property Taxes	\$1,136,472.33		\$442.00	\$123.00
Land Use Change				
Timber Yield Taxes	\$3,980.93			
Property Tax Credit Balance	-\$3,304.59			
TOTAL CREDITS	\$11,532,969.31	\$1,146,452.22	\$442.00	\$123.00

Respectfully submitted,

Judy C. Pease
Tax Collector



2010 TAX COLLECTOR REPORT

Summary of Tax Account
Year Ended December 31, 2010

DEBITS

UNREDEEMED & EXECUTED LIENS	2010	2009	2008	2007+
Unredeemed Liens Beginning of FY		\$305,792.98	\$155,424.40	\$17,058.15
Liens Executed During FY	\$510,409.14			
Unredeemed Elderly Liens Beg. FY				
Interest & Costs Collected	\$9,266.46	\$31,079.46	\$47,787.29	
TOTAL LIEN DEBITS	\$519,675.60	\$336,872.44	\$203,211.69	\$17,058.15

CREDITS

REMITTED TO TREASURER	2010	2009	1008	2007+
Redemptions	\$147,609.58	\$133,168.26	\$128,171.72	
Interests & Costs Collected	\$9,266.46	\$31,079.46	\$47,787.29	
Abatements of Unredeemed Liens	\$2,435.60	\$3,181.57	\$4,922.94	
Liens Deeded to Municipality	\$10,046.07	\$10,234.25	\$8,525.20	\$1,756.61
Unredeemed Liens End of FY	\$350,317.89	\$159,208.90	\$13,804.54	\$15,301.54
Unredeemed Elderly Liens End of FY				
TOTAL LIEN CREDITS	\$519,675.60	\$336,872.44	\$203,211.69	\$17,058.15

Respectfully submitted,

Judy C. Pease
Tax Collector

Town Treasurer Report

Fiscal Year ending December 31, 2010

Cash Balance as of January 1, 2010 **\$ 4,578,206.52**

CURRENT RECEIPTS:

Selectmen – various departments	924,975.51	
Tax Collector	11,516,619.83	
Town Clerk	631,053.51	
TD Bank – Interest	3,840.49	
Total 2010 Receipts		\$13,076,489.34

Total Amount Available from All Sources	\$17,654,695.86
Less Total Expenditures as per Selectmen	\$13,530,763.61
Total Cash on Hand, December 31, 2010	\$ 4,123,932.25

NORTHWOOD CONSERVATION COMMISSION - Escrow Account

Balance as of January 1, 2010	271,228.04
Added Deposits	71,522.98
Total Interest Received	1,144.86
Balance as of December 31, 2010	343,895.88

**FIRE/RESCUE DEPARTMENT VEHICLES
SPECIAL REVENUE FUNDS**

Balances as of January 1, 2010	Ambulance (30%)	Fire Dept. (70%)	Totals
	\$ 29,969.61	\$ 69,929.10	\$ 99,898.71
Deposits	28,630.10	66,803.55	
Interest	145.88	340.39	
Withdrawals	156.26	364.61	
Balances as of December 31, 2010	\$ 58,589.33	\$136,708.43	
Total Balance 100% of Funds as of December 31, 2010			\$195,297.76

LAGOON FUND – Escrow Account

Balance as of January 1, 2010	10,998.97
Total Interest Received	52.31
Total Deposits Received	12,450.00
Balance as of December 31, 2010	\$23,501.28

RECREATION REVOLVING FUND

Balance as of January 1, 2010	10,220.49
Total Interest Received	45.93
Total Deposits Received	24,089.31
Total Withdrawals	18,810.00
Balance as of December 31, 2010	\$15,545.73

Town Treasurer Report

Fiscal Year ending December 31, 2010

ENGINEERING ESCROW ACCOUNTS

Deerfield Pilgrim Construction

Balance as of January 1, 2010	209.64
Total Interest Received	.11
Balance as of December 31, 2010	209.75

Village At Mead Field

Balance as of January 1, 2010	37,381.19
Total Interest Received	18.70
Balance as of December 31, 2010	37,399.89

Millstone Realty Trust

Balance as of January 1, 2010	123.47
Total Interest Received	.05
Balance as of December 31, 2010	123.52

Masten Estates

Balance as of January 1, 2010	3,458.21
Total Interest Received	1.73
Balance as of December 31, 2010	3,459.94

Newbury North

Balance as of January 1, 2010	242.96
Total Interest Received	.12
Balance as of December 31, 2010	243.08

Jandebour Timber Account

Balance as of February 10, 2010	2,415.15
Total Interest Received	1.07
Balance as of December 31, 2010	2,416.22

Beaulieu Account

Balance as of January 1, 2010	348.72
Total Interest Received	.18
Balance as of December 31, 2010	348.90

Lake Shore Farm – Ring Timber Account

Balance as of May 25, 2010	556.25
Total Interest Received	.17
Balance as of December 31, 2010	556.42

Town Treasurer Report

Fiscal Year ending December 31, 2010

Coe-Brown Northwood Academy

Balance as of January 1, 2010	2,280.63
Total Interest Received	70.42
Total Deposits Received	301,000.00
Total Withdrawals	2,150.96
Balance as of December 31, 2010	301,200.09

David Church

Balance as of January 1, 2010	405.12
Total Interest Received	.20
Balance as of December 31, 2010	405.32

Berry Engineering

Balance as of March 17, 2010	2,800.00
Total Deposits	1,500.00
Total Withdrawals	3,732.32
Balance as of December 31, 2010	568.30

Davlyn Estates

Balance as of November 20, 2010	1,400.00
Total Interest Received	.24
Total Withdrawals as of June 8, 2010	1,124.00
Balance as of June 8, 2010	276.24
Account closed on June 8, 2010 – withdrawal	276.24
Balance as of December 31, 2010	0000

All funds in this report are held at TD Bank

Respectfully submitted,
Joseph A. Knox, Treasurer

DEPARTMENT OF REVENUE ADMINISTRATION

**Municipal Services Division
2010 Tax Rate Calculation**

TOWN/CITY: NORTHWOOD

Gross Appropriations	3,428,020
Less: Revenues	1,799,217
Less: Shared Revenues	0
Add: Overlay	47,904
War Service Credits	63,700

Barbara J. Johnson
11/12/10

Net Town Appropriation	1,740,407
Special Adjustment	0

Approved Town/City Tax Effort	1,740,407
-------------------------------	-----------

**TOWN RATE
3.70**

SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	12,448,748	802,679	11,646,069
Regional School Apportionment			0
Less: Adequate Education Grant			(2,373,409)

State Education Taxes	(1,090,649)
Approved School(s) Tax Effort	8,182,011

**LOCAL
SCHOOL RATE
17.42**

STATE EDUCATION TAXES

Equalized Valuation(no utilities) x	\$2.19	
498,013,275		1,090,649
Divide by Local Assessed Valuation (no utilities)		
465,977,213		
Excess State Education Taxes to be Remitted to State		
Pay to State →		0

**STATE
SCHOOL RATE
2.34**

COUNTY PORTION

Due to County	514,799
Less: Shared Revenues	0

Approved County Tax Effort	514,799
----------------------------	---------

**COUNTY RATE
1.10**

**TOTAL RATE
24.56**

Total Property Taxes Assessed	11,527,866
Less: War Service Credits	(63,700)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	11,464,166

PROOF OF RATE

Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	2.34	1,090,649
All Other Taxes	22.22	10,437,217
		11,527,866

**TRC#
184**

**TRC#
184**

Town of Northwood

2010 WAGE REPORT

Employee	Total Earnings
CATHERINE L. ADAMS	14.50
LAURINDA A. ADAMS	278.75
PATRICIA ADAMS	811.73
P DONALD ARSENAULT	8,145.68
GEORGE E. ASHFORD	4,000.00
TAYLOR R. ASHFORD	4,761.81
JOANN W. BAILEY	252.00
STEPHEN A. BAILEY	1,838.82
VINCENT A. BANE	661.33
FRED K. BASSETT	435.51
NIKOLAS K. BASSETT	2,711.66
JANE C. BELL	196.00
ANNETTE L. BLAKE	688.86
KATHLEEN BOUDREAU	20,000.79
CHRISTOPHER BROWN	322.60
SCOTT L.C. BROWN	2,626.87
BRYAN BRUCE	4,018.77
SCOTT R. BRYER	3,291.69
DONNA C. BUNKER	43,408.02
REBECCA S. BUNKER	418.50
JASON P. BUXTON	1,322.66
MICHAEL D. CAPSALIS	448.88
BETSY A. COLBURN	1,080.71
NICHOLAS CONIDAS	1,903.61
DAVID B. COPELAND	6,106.22
MICHAEL CORSON	596.81
CHARLES A. CROWLEY	1,016.19
MEGAN E. CURTIN	1,728.00
DAREL H. DEAN	96.78
AMY DENHAM	5,962.47
JOHN DIFEO	4,459.55
ALDEN ROBERT DILL	2,708.31
NICHOLAS R. DREW	56,046.53
	SALARY 38,391.87
	OT 6,486.42
	GRANTS 398.24
	SPEC DUTY 10,770.00
	<hr style="width: 100px; margin-left: 0;"/> 56,046.53
GLENDON L. DROLET	70,803.03
	SALARY 60,873.03
	GRANTS 430.00
	SPEC DUTY 9,500.00
	<hr style="width: 100px; margin-left: 0;"/> 70,803.03
RICHARD E. DROWN	209.69
JAMIE DUGGAN	1,537.80

Town of Northwood

2010 WAGE REPORT

Employee	Total Earnings
PATRICIA A. DURKAN	918.75
AMY L. ELLIOTT	1,666.00
LISA J. FELLOWS-WEAVER	34,281.66
DANIELLE E. FORTIN	25,405.20
DONALD F. GARDINER	10,371.22
NANCY M. GARDNER	13,936.40
GARY A. GARNETT	17,150.90
SANDY GARRETT	40,163.27
JEFFREY W. GIBSON	548.42
FELICIA E. GISONNO	516.38
ADAM C. GOVONI	49,651.77
SALARY	38,905.87
GRANTS	298.68
OT	4,327.22
SPEC DUTY	6,120.00
	49,651.77
SARA HANRAHAN	2,779.69
JESSICA HARTMANN	42,146.01
DAVID HICKEY	19,898.50
DONALD L. HODGDON	9,129.77
ROBERT W. HOLDEN	2,083.30
SUSAN CAROLE HOLDEN	5,924.40
NONA C. HOLMES	58.00
MATTHEW A. HOTCHKISS	241.95
DEVIN M. JEANNOTTE	967.80
ARLENE W. JOHNSON	192.00
DIANE KIZIRIAN	1,467.00
JOSEPH A. KNOX	10,435.14
MARION J. KNOX	2,324.00
NAOKO A. KONDRUP	1,360.04
JEAN LANE	156.00
GREGORY S. LEBLANC	612.94
BRENT LEMIRE	8,800.00
CODY LEWIS	209.69
MOLLY K. LINDH	1,651.20
JAMES R. LINDQUIST	3,068.88
JOSEPH K. LISTER	50,433.56
SALARY	42,900.21
OT	5,087.15
GRANTS	346.20
SPEC. DUTY	2,100.00
	50,433.56
KEVIN D. MADISON	66,455.52
TERRI J. MADISON	144.00
JESSE R. MAINHEIT	983.93

Town of Northwood 2010 WAGE REPORT

Employee	Total Earnings
CATHRYN MCCANN	2,083.02
TRAVIS M. MILLER	2,582.40
LORI MILTON	644.31
MICHAEL NERESON	709.72
RYAN O'CALLAGHAN	3,023.88
SHARON L. OLSSON	722.45
CHARLES H. PEASE	37,788.96
JUDY C. PEASE	47,642.14
ELAINE O. PLANCHET	23,712.00
STEPHANIE J. POLLASTRO	7,054.09
PAT A. POTTER	46,927.48
SRO	44,517.72
PT OFFICER	2,009.76
SPEC DUTY	<u>400.00</u>
	46,927.48
STEPHEN R. PRESTON	34,420.92
JOSHUA PREVE	13,785.68
SANDRA E. PRIOLO	1,724.06
PHYLLIS L. REESE	575.00
GENEVIEVE K. ROGERS	562.51
JOHN C. SCHAUDEL	5,572.50
JOHN E. SCHLANG	18,867.72
KAYLA R. SEVERANCE	960.46
MARCIA J. SEVERANCE	22,981.85
SCOTT R. SEVERANCE	39,973.00
LINDA L. SMITH	20,196.97
DAVID L. STACK	56,217.22
JOHNATHAN DAVID STACK	514.25
CAROLE STEVENS	618.38
ANNE T. TAYLOR	1,267.88
WENDY L. TUTTLE	33,753.54
DAVID M. WAKEMAN	40,979.07
KIMBERLY WARREN	1,099.32
SHANE M. WELLS	64,972.00
SALARY	46,993.28
OT	6,506.52
GRANTS	432.20
SEPC DUTY	<u>11,040.00</u>
	64,972.00
ROBERT S. WEST JR	2,193.68
ROBERT E. WHAREM	5,385.60
JAMES D. WILSON	54,139.36
TYLER D. YEATON	1,022.41
DIANE L. YOUNG	17,373.49
LYNNE S. YOUNG	8,954.99

Town of Northwood 2010 WAGE REPORT

Employee

SHARON L. YOUNG
MATTHEW J. ZOBEL

Total Earnings

1,248.57
53,292.55

SALARY	44,900.98
OT	2,491.57
SPEC DUTY	<u>5,900.00</u>
	53,292.55

Total Earnings:
Employer Taxes Totals:
Grand Total:

1,356,588.17
64,207.61
1,713,368.72

109 Employees Listed.

**REPORT ON INTERNAL CONTROL BASED ON
AN AUDIT OF BASIC FINANCIAL STATEMENTS**

To the Board of Selectmen
Town of Northwood, New Hampshire

In planning and performing our audit of the financial statements of the Town of Northwood, New Hampshire (the Town) as of and for the year ended December 31, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This communication is intended solely for the information and use of management, the Board of Selectmen, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Vachon Clukay & Company PC

February 3, 2011

TOWN OF NORTHWOOD, NEW HAMPSHIRE

Financial Statements

December 31, 2009

and

Independent Auditor's Report

**TOWN OF NORTHWOOD, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2009**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Northwood, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the individual major fund, and the aggregate remaining fund information of the Town of Northwood, New Hampshire (the Town) as of and for the year ended December 31, 2009, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 opinions.

As discussed in Note 2 to the financial statements, management has not recorded a liability for other post-employment benefits in governmental activities and, accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other post-employment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the liabilities, reduce the net assets, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net assets, and expenses of the governmental activities is not reasonably determinable.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to previously do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the governmental activities of the Town of Northwood, New Hampshire as of December 31, 2009, or the changes in financial position thereof for the year then ended.

In addition, in our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Northwood, New Hampshire as of December 31, 2009, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and the budgetary comparison information on pages i-v and 21-23, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Northwood, New Hampshire's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Vachon Aubrey & Company PC

February 3, 2011

**TOWN OF NORTHWOOD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009**

As the management of the Town of Northwood (the "Town"), we offer the readers of the Town's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended December 31, 2009.

FINANCIAL HIGHLIGHTS

- The assets of the Town exceeded its liabilities at the close of the 2009 fiscal year by \$6,657,486 (Net Assets). Of this amount \$1,429,787 may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the Town's fund designation and fiscal policies.
- The Town's total net assets increased by \$439,370.
- As of the close of the 2009 fiscal year, the Town governmental funds reported a combined ending balances of \$1,653,059. Approximately 71% of this amount \$1,180,349 is undesignated and available for use within the Town's designation and policies.
- At the end of the 2009 fiscal year, undesignated fund balance for the general fund was \$111,210 or 4% of the total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government wide financial statements- The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The Statement of Net Assets presents information on all the Town's assets and liabilities, with the difference between the two being reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net assets changed during the fiscal year. All changes in net assets are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future periods (e.g. uncollected property taxes and earned but unused compensated absences).

The governmental activities of the Town include general government and administration, public safety, development services, and cultural and recreation.

The government-wide financial statements can be found on pages 1-2 of this report.

Fund financial statements— A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the Town can be divided into two categories— governmental funds and fiduciary.

Governmental Funds— Governmental funds are used to account for essentially the same function reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, government fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for the governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term effect of the government's near term financing decisions. Both the governmental funds balance sheet and the governmental funds statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains 9 governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in the Fund Balance for the General Fund. Data from the other 8 funds are combined into a single, aggregate presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the 2009 Northwood Town Report.

The basic governmental fund financial statements can be found on pages 3-4 of this report.

Notes to the Financial Statements— The notes provided additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 7-20 of this report.

GOVERNMENTAL – WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of the government's financial position. In the case of the Town of Northwood, assets exceeded liabilities by \$6,657,486 as of December 31, 2009.

The largest portion of the Town's net assets (59%) reflects its investments in capital assets (e.g., land, building, equipment, improvements, construction in progress and infrastructure), less any debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide service to citizens; consequently these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

TOWN OF NORTHWOOD'S NET ASSETS

	<u>2009</u>	<u>2008</u>
Current assets	\$ 7,606,606	\$ 7,263,628
Capital assets	<u>4,153,865</u>	<u>4,046,896</u>
Total assets	<u>11,760,471</u>	<u>11,310,524</u>
Long-term liabilities	164,688	222,880
Other liabilities	<u>4,938,297</u>	<u>4,865,173</u>
Total liabilities	<u>5,102,985</u>	<u>5,088,053</u>
Net assets:		
Invested in capital assets, net of related debt	3,930,986	3,766,389
Restricted	1,296,713	897,640
Unrestricted	<u>1,429,787</u>	<u>1,558,442</u>
Total net assets	<u>\$ 6,657,486</u>	<u>\$ 6,222,471</u>

An additional portion of the Town's net assets (19%) represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets \$1,429,787 may be used to meet the government's ongoing obligation to citizens and creditors.

As of December 31, 2009, the Town is able to report positive balances in all three categories of net assets.

Analysis of the Town's Operations— The following table provides a summary of the Town's operations for the year ended December 31, 2009.

TOWN OF NORTHWOOD'S CHANGES IN NET ASSETS

	<u>2009</u>	<u>2008</u>
Revenues		
Program revenues:		
Charges for services	\$ 203,066	\$ 905,580
Operating grants and contributions	145,318	96,151
Capital grants and contributions		
General revenues:		
Property and other taxes	1,934,203	1,416,786
Licenses and permits	721,494	29,779
Grants and contributions	184,599	222,287
Interest and investment earnings (loss)	64,492	(4,453)
Miscellaneous	86,518	97,661
Gain (loss) on disposal of capital assets		(86,974)
Contributions to permanent fund principal	<u>2,250</u>	<u>-</u>
Total revenues	<u>3,341,940</u>	<u>2,676,817</u>

Expenses		
General government	714,519	881,409
Public safety	1,096,184	951,647
Highways and streets	533,658	732,973
Health and welfare	95,719	95,448
Sanitation	178,220	195,800
Culture and recreation	272,209	333,967
Economic development	277	
Interest and fiscal charges	11,784	8,549
Total expenses	<u>2,902,570</u>	<u>3,199,793</u>
Increase in net assets	439,370	(522,976)
Net assets, beginning of year, as restated	<u>6,218,116</u>	<u>6,745,447</u>
Net assets, end of year	<u>\$ 6,657,486</u>	<u>\$ 6,222,471</u>

FINANCIAL ANALYSIS OF THE GOVERNMENTS FUNDS

Governmental funds— The focus of the Town of Northwood’s governmental funds is to provide information on the near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town’s financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

At the end of fiscal 2009, the Town of Northwood governmental funds reported ending fund balances of \$ 1,653,059. Approximately 71% of this total amount (\$1,180,349) constitutes unreserved fund balance. The remainder of the fund balance is reserved to indicate that it is not available for spending because it has already been committed 1) to pay for encumbrances (\$42,259), 2) Permanent fund (\$132,720), 3) Undistributed Net Revenues of the Permanent Fund (\$198,125) and 4) tax deeded property (\$99,606).

General Fund Budgetary Highlights— The Town made revisions to the original appropriations approved by the Board of Selectman and the Budget Committee at the annual Town Meeting.

CAPITAL ASSETS

The Town of Northwood’s investment in capital assets for its governmental activities as of December 31, 2009, amounts to \$4,153,865 (net of accumulated depreciation). The investment in capital assets includes land, buildings, equipment, improvements, and infrastructure.

Major capital asset events during the 2009 fiscal year included the following:

- Infrastructure \$333,586
- Vehicle \$10,208

**Capital Assets at Year-end
Net of Accumulated Depreciation**

	2009	2008
Land and improvements	\$ 2,054,135	\$ 2,033,122
Buildings	822,280	822,280
Infrastructure	1,088,866	685,888
Furniture, equipment and vehicles	1,903,060	1,892,852
Less: accumulated depreciation	(1,714,476)	(1,387,246)
	\$ 4,153,865	\$ 4,046,896

Additional information on the Town's capital assets can be found in a Note 1 Summary of Significant Accounting Policies, D) Assets, Liabilities, and Net Assets or Equity, 5) Capital Assets on page 16.

DEBT ADMINISTRATION

At the end of the 2009 fiscal year, the Town of Northwood had capital leases in the amount of a \$214,754. This consists of a seven year capital lease for a new fire pumper truck acquired in 2008.

COMPENSATED ABSENCES

As of December 31, 2009 the Town of Northwood has compensated absences in the amount of \$82,492. This amount represents earned but unused vacation and personal time and up to eighty hours of sick time. Additional information regarding compensated absences can be found in Note 1) Summary of Significant Accounting Policies, D) Assets, Liabilities, and Net Assets or Equity.

ECONOMIC FACTORS

Property Taxes rates set in November 2009 was \$19.85 broken down as follows; \$3.41 Town, \$.84 County, \$13.49 School District, and \$2.11 State Education Property Tax.

REQUEST FOR INFORMATION

The financial report is designed to provide our citizens, customers, investors, and creditors with general overview of the Town's finances. If you have any questions about this report or need additional information, contact the Town Administrator, at 818 First New Hampshire Turnpike, Northwood, NH 03261, call (603) 942-5586 extension 204, or email administration@northwoodnh.org.

EXHIBIT A
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Statement of Net Assets
December 31, 2009

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 5,032,328
Investments	893,257
Accounts receivable, net	32,003
Taxes receivable, net	1,542,409
Due from other governments	7,003
Total Current Assets	<u>7,507,000</u>
Noneurrent Assets:	
Tax deeded property	99,606
Capital assets:	
Non-depreeciable capital assets	1,890,947
Depreeciable capital assets, net	2,262,918
Total Noncurrent Assets	<u>4,253,471</u>
Total Assets	<u>\$ 11,760,471</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	\$ 135,267
Accrued expenses	24,490
Deferred revenue	88,020
Due to other governments	4,549,837
Current portion of bonds payable	8,125
Current portion of capital leases payable	50,066
Total Current Liabilities	<u>4,855,805</u>
Noneurrent Liabilities:	
Capital leases payable	164,688
Compensated absenees	82,492
Total Noneurrent Liabilities	<u>247,180</u>
Total Liabilities	<u>5,102,985</u>
NET ASSETS	
Invested in capital assets, net of related debt	3,930,986
Restricted	1,296,713
Unrestricted	1,429,787
Total Net Assets	<u>6,657,486</u>
Total Liabilities and Net Assets	<u>\$ 11,760,471</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2009

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 714,519	\$ 18,365		\$ (696,154)
Public safety	1,096,184	128,676	\$ 31,215	(936,293)
Highways and streets	533,658		114,103	(419,555)
Health and welfare	95,719	4,445		(91,274)
Sanitation	178,220	29,018		(149,202)
Culture and recreation	272,209	22,562		(249,647)
Economic development	277			(277)
Interest and fiscal charges	11,784			(11,784)
Total governmental activities	<u>\$ 2,902,570</u>	<u>\$ 203,066</u>	<u>\$ 145,318</u>	<u>(2,554,186)</u>
General revenues:				
Property and other taxes				1,934,203
Licenses and permits				721,494
Grants and contributions:				
Rooms and meals tax distribution				183,764
State and federal forest land reimbursement				835
Interest and investment earnings				64,492
Miscellaneous				86,518
Contributions to permanent fund principal				2,250
Total general revenues and contributions to permanent fund principal				<u>2,993,556</u>
Change in net assets				439,370
Net assets - beginning, as restated				<u>6,218,116</u>
Net assets - ending				<u>\$ 6,657,486</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2009

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 4,618,199	\$ 414,129	\$ 5,032,328
Investments		893,257	893,257
Accounts receivable, net	8,210	23,793	32,003
Taxes receivable, net	1,542,409		1,542,409
Due from other governments	7,003		7,003
Due from other funds	9,515	78,320	87,835
Tax deeded property	99,606		99,606
Total Assets	<u>\$ 6,284,942</u>	<u>\$ 1,409,499</u>	<u>\$ 7,694,441</u>
LIABILITIES			
Accounts payable	\$ 135,267		\$ 135,267
Accrued expenses	16,775		16,775
Deferred revenue	1,251,668		1,251,668
Due to other governments	4,549,837		4,549,837
Due to other funds	78,320	\$ 9,515	87,835
Total Liabilities	<u>6,031,867</u>	<u>9,515</u>	<u>6,041,382</u>
FUND BALANCES			
Reserved for endowments		198,125	198,125
Reserved for tax deeded property	99,606		99,606
Reserved for encumbrances	42,259		42,259
Unreserved, reported in:			
General fund	111,210		111,210
Special revenue funds		1,069,139	1,069,139
Permanent funds		132,720	132,720
Total Fund Balances	<u>253,075</u>	<u>1,399,984</u>	<u>1,653,059</u>
Total Liabilities and Fund Balances	<u>\$ 6,284,942</u>	<u>\$ 1,409,499</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds 4,153,865

Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis 1,163,648

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:

Bonds payable	(8,125)
Capital leases payable	(214,754)
Accrued interest	(7,715)
Compensated absences payable	<u>(82,492)</u>

Net assets of governmental activities \$ 6,657,486

See accompanying notes to the basic financial statements

TOWN OF NORTHWOOD, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31, 2009

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 1,757,922	\$ 10,500	\$ 1,768,422
Licenses and permits	721,494		721,494
Intergovernmental	329,917		329,917
Charges for services	74,378	127,785	202,163
Investment income	5,581	58,911	64,492
Miscellaneous	76,534	13,137	89,671
Total Revenues	<u>2,965,826</u>	<u>210,333</u>	<u>3,176,159</u>
Expenditures:			
Current operations:			
General government	640,713	15,839	656,552
Public safety	972,033		972,033
Highways and streets	645,970		645,970
Health and welfare	95,657		95,657
Sanitation	159,003		159,003
Culture and recreation	239,986	28,577	268,563
Economic development	277		277
Capital outlay	191,208	43,563	234,771
Debt service:			
Principal retirement	8,125		8,125
Interest and fiscal charges	558		558
Total Expenditures	<u>2,953,530</u>	<u>87,979</u>	<u>3,041,509</u>
Excess revenues over expenditures	<u>12,296</u>	<u>122,354</u>	<u>134,650</u>
Other financing sources (uses):			
Transfers in	181,039	227,493	408,532
Transfers out	(226,960)	(181,572)	(408,532)
Total other financing sources (uses)	<u>(45,921)</u>	<u>45,921</u>	<u>-</u>
Net change in fund balances	(33,625)	168,275	134,650
Fund balances at beginning of year, as restated	<u>286,700</u>	<u>1,231,709</u>	<u>1,518,409</u>
Fund balances at end of year	<u>\$ 253,075</u>	<u>\$ 1,399,984</u>	<u>\$ 1,653,059</u>

See accompanying notes to the basic financial statements

TOWN OF NORTHWOOD, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities

For the Year Ended December 31, 2009

Net Change in Fund Balances--Total Governmental Funds \$ 134,650

Amounts reported for governmental activities in the
statement of activities are different because:Governmental funds report capital outlays as expenditures.
However, in the statement of activities, the cost of those
assets is allocated over their estimated useful lives as
depreciation expense. This is the amount by which capital
outlays exceeded depreciation in the current period. 87,958Revenues in the statement of activities that do not provide
current financial resources are not reported as revenues
in the funds. 165,781In the statement of activities, interest is accrued on outstanding
bonds and capital leases, whereas in governmental funds, an
interest expenditure is reported when due. (719)Some expenses reported in the statement of activities, such as
compensated absences, do not require the use of current financial
resources and, therefore, are not reported as expenditures in
governmental funds. (5,928)Repayment of principal on bonds and capital leases is an
expenditure in the governmental funds, but the repayment
reduces long-term liabilities in the statement of net assets. 57,628

Change in Net Assets of Governmental Activities \$ 439,370

EXHIBIT E
TOWN OF NORTHWOOD NEW HAMPSHIRE
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2009

	Private- Purpose Trusts	Agency Funds
ASSETS		
Cash		\$ 45,626
Investments	\$ 41,016	319,859
Total assets	<u>\$ 41,016</u>	<u>\$ 365,485</u>
LIABILITIES		
Due to others		\$ 45,626
Due to other governments		319,859
Total liabilities	<u>\$ -</u>	<u>\$ 365,485</u>
NET ASSETS		
Held in trust	41,016	
Total net assets	<u>\$ 41,016</u>	

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2009

	Private- Purpose <u>Trusts</u>
ADDITIONS:	
Investment earnings:	
Investment income	\$ 138
Total Investment Earnings	<u>138</u>
Total Additions	<u>138</u>
DEDUCTIONS:	
Benefits	<u>150</u>
Total Deductions	<u>150</u>
Change in Net Assets	(12)
Net assets - beginning of year	<u>41,028</u>
Net assets - end of year	<u><u>\$ 41,016</u></u>

See accompanying notes to the basic financial statements

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2009

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Northwood, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Northwood, New Hampshire (the Town) was incorporated in 1773. The Town operates under the Town Meeting form of government and performs local governmental functions authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The Town's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net assets and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net assets presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of two categories of funds: governmental and fiduciary.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following is the Town's major governmental fund:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

2. Fiduciary Funds:

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into two classifications: private purpose trust funds and agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town maintains seven private purpose trust funds, which account for monies designated to benefit individuals within the Town. The Town's agency fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations. The Town's agency fund accounts for the capital reserve funds of the Northwood Water District and the Northwood School District, which are held by the Town as required by State law. Other agency funds consist of escrow funds from developers which are held by the Town.

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the Town are included on the Statement of Net Assets.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The private purpose trust funds are reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

In the government-wide financial statements, private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The Town has elected not to follow the FASB pronouncements issued subsequent to November 30, 1989.

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 3). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes and interest on investments.

Licenses and permits, charges for services, and miscellaneous revenues (except interest on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

2. Deferred Revenue:

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

3. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2009, the Town applied \$303,892 of its unappropriated fund balance to reduce taxes.

Encumbrance Accounting

Encumbrance accounting, under which purchase orders and other commitments for expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in Governmental Funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities, but rather commitments related to unperformed contracts for goods and services.

Investments

Investments are stated at their fair value in all funds.

Accounts Receivable

Accounts receivable are recorded net of reserves for estimated uncollectibles of \$18,300.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2009 are recorded as receivables net of reserves for estimated uncollectibles of \$100,000.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net assets, but are not reported in the fund financial statements.

All capital assets including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair values as of the date received. The Town maintains a capitalization threshold of \$5,000. The Town's infrastructure consists of roads and similar items. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

The Town is not required to retroactively report its general infrastructure (e.g. roads and bridges). Infrastructure records have been maintained effective January 1, 2004 and are included in these financial statements.

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Description</u>	<u>Years</u>
	Land improvements	20
	Buildings and improvements	10-50
	Infrastructure	7
	Vehicles and equipment	3-20

Compensated Absences

All employees working at least 20 hours per week may accumulate sick leave days to a maximum of 10 days. Any accumulated sick leave days in excess of 10 days is forfeited at the time of termination or retirement. Payment for unused sick leave up to two weeks is made upon termination. Dependent on the length of service and the number of hours worked weekly, full time employees earn vacation time of twelve to twenty-one days per year. The maximum accrual ranges from 140 to 288 hours. Dependent on the length of service, part-time employees earn vacation time at six to fifteen days per year. The maximum accrual ranges from twelve to twenty-four days, dependent on the number of years of service. Every permanent part-time and full-time employee working at least 20 hours per week may accumulate personal leave days to a maximum of 3 days.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee termination or retirement. The entire compensated absence liability is reported on the government-wide financial statements.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

Accrued Liabilities and Long-Term Obligations

Except for the obligation for other post-employment benefits (see Note 2), all payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds, capital leases and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Balance Reserves

The Town reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Unreserved fund balance indicates that portion which is available for appropriation in future periods. A fund balance reserve has been established for tax deeded property, encumbrances, and endowments.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include depreciation expense, the allowance for uncollectible receivables, and estimated property tax collections received within sixty days of year end.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Other Post-Employment Benefits

The Town did not implement GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Statement 45 requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The provisions of GASB 45 were required to be implemented by the Town during the year ended December 31, 2009.

NOTE 3--PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$556,879,302 as of April 1, 2009) and are due in two installments on July 7, 2009 and December 4, 2009. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Northwood School District and Rockingham County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$8,681,554 and \$465,568 for the Northwood School District and Rockingham County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

NOTE 4--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2009, the Town was a member of the New Hampshire Public Risk Management Exchange (PRIMEX). The Town currently reports all of its risk management activities in its General Fund. This Trust is classified as a "Risk Pool" in accordance with accounting principles generally accepted in the United States of America.

The Trust agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require 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. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2009.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

Property and Liability Insurance

PRIMEX provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of PRIMEX, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

Worker's Compensation

PRIMEX provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 5--DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2009 are classified in the accompanying financial statements as follows:

Statement of Net Assets:	
Cash and cash equivalents	\$ 5,032,328
Investments	893,257
Statement of Fiduciary Net Assets:	
Cash and cash equivalents	45,626
Investments	360,875
	<u>\$ 6,332,086</u>

Deposits and investments at December 31, 2009 consist of the following:

Deposits with financial institutions	\$ 5,103,459
Investments	1,228,627
	<u>\$ 6,332,086</u>

The Town does not have an investment policy for the investment of public funds in governmental funds. Responsibility for the investments of the expendable trust funds, permanent funds, private purpose trust funds, and agency funds is with the Trustee of Trust Funds.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The Town has no policy regarding interest rate risk for its governmental funds. Also, the Trustees of Trust Funds have no policy regarding interest rate risk.

**TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

Information about the sensitivity of the fair values of the Town’s investments to market interest rate fluctuations is provided by the following table that shows the distribution of investments by maturity:

Investment Type		Remaining Maturity (in Years)	
		1-5 Years	> 5 Years
Corporate bonds	\$ 25,875	\$ 10,425	\$ 15,450

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

The Town has no policy regarding credit risk for its governmental funds as of December 31, 2009.

The following is the actual rating at year end for each investment type:

Investment Type		Rating as of Year End		
		A	CCC	Not rated
Money market mutual funds	\$ 67,687			\$ 67,687
Corporate bonds	25,875	\$ 10,425	\$ 15,450	
Mutual funds	181,285			181,285
State investment pool	900,459			900,459
	<u>\$ 1,175,306</u>	<u>\$ 10,425</u>	<u>\$ 15,450</u>	<u>\$ 1,149,431</u>

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

The Town has no policy regarding custodial credit risk for its governmental funds.

Of the Town’s deposits with financial institutions at year end \$-0- was uninsured and uncollateralized.

Investment in NHPDIP

The Town is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials.

Investments in the NHPDIP are not investment securities and, as such, are not categorized by risk. The Town’s exposure to derivatives is indirect through its participation in the NHPDIP. The Town’s proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

NOTE 6—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental funds:

	<u>Balance</u> <u>01/01/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/09</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,873,601			\$ 1,873,601
Construction in progress		\$ 17,346		17,346
Total capital assets not being depreciated	<u>1,873,601</u>	<u>17,346</u>	<u>\$ -</u>	<u>1,890,947</u>
Other capital assets:				
Land improvements	163,188			163,188
Buildings and improvements	822,280			822,280
Infrastructure	755,280	333,586		1,088,866
Vehicles and equipment	1,892,852	10,208		1,903,060
Total other capital assets at historical cost	<u>3,633,600</u>	<u>343,794</u>	<u>-</u>	<u>3,977,394</u>
Less accumulated depreciation for:				
Land improvements	(73,323)	(6,941)		(80,264)
Buildings and improvements	(289,767)	(14,731)		(304,498)
Infrastructure	(276,667)	(122,287)		(398,954)
Vehicles and equipment	(801,537)	(129,223)		(930,760)
Total accumulated depreciation	<u>(1,441,294)</u>	<u>(273,182)</u>	<u>-</u>	<u>(1,714,476)</u>
Total other capital assets, net	<u>2,192,306</u>	<u>70,612</u>	<u>-</u>	<u>2,262,918</u>
Total capital assets, net	<u>\$ 4,065,907</u>	<u>\$ 87,958</u>	<u>\$ -</u>	<u>\$ 4,153,865</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 34,508
Public safety	95,879
Highways and streets	138,854
Sanitation	3,941
Total governmental activities depreciation expense	<u>\$ 273,182</u>

The balance of the assets acquired through capital leases as of December 31, 2009 is as follows:

Vehicles and equipment	\$ 316,683
Less accumulated depreciation	<u>(23,751)</u>
	<u>\$ 292,932</u>

NOTE 7—DEFINED BENEFIT PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS

**TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

Funding Policy

Covered public safety employees are required to contribute 9.3% of their covered salary, whereas general employees are required to contribute 5.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers, fire and general employees were 11.84%, 15.92% and 8.74%, respectively, through June 30, 2009 and 13.66%, 17.28% and 9.16%, respectively, thereafter. The Town contributed 65% of the employer cost for police officers and fire employees, and the State contributed the remaining 35% of the employer cost, through June 30, 2009 and 70% and 30%, respectively, thereafter. The Town contributes 100% of the employer cost for general employees of the Town. In accordance with accounting principles generally accepted in the United States of America (GASB Statement #24), on-behalf fringe benefits contributed by the State of New Hampshire of \$29,529 have been reported as a revenue and expenditure in the General Fund in these financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2009, 2008, and 2007 were \$84,636, \$76,879, and \$47,568, respectively, equal to the required contributions for each year.

NOTE 8 – DUE TO OTHER GOVERNMENTS

In accordance with State law, the Town collects taxes for the Northwood School District, and Rockingham County, both independent governmental units, which are remitted to them as required by law. At December 31, 2009, the balance of the property tax appropriation due to the Northwood School District is \$4,547,899.

NOTE 9—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2009 are as follows:

	Balance 01/01/09	Additions	Reductions	Balance 12/31/09	Due Within One Year
Governmental activities:					
General obligation bond	\$ 16,250		\$ (8,125)	\$ 8,125	\$ 8,125
Capital leases payable	264,257		(49,503)	214,754	50,066
Compensated absences payable	76,564	\$ 17,418	(11,490)	82,492	
	<u>\$ 357,071</u>	<u>\$ 17,418</u>	<u>\$ (69,118)</u>	<u>\$ 305,371</u>	<u>\$ 58,191</u>

Payment on the general obligation bond is paid out of the Transfer Station Expendable Trust Fund. The capital lease is paid out of the Fire/Rescue Department Capital Reserve Fund. Compensated absences will be paid from the fund where the employee's salary is paid.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

General Obligation Bond

Bonds payable at December 31, 2009 are comprised of the following issue:

\$24,375 Trash compactor bond, due in annual principal installments of \$8,125 plus interest at 4.50%, through July 2010. \$ 8,125

Debt service requirements to retire general obligation bonds outstanding at December 31, 2009 are as follows:

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2010	<u>\$ 8,125</u>	<u>\$ 366</u>	<u>\$ 8,491</u>

Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. Following is the individual capital lease obligation at December 31, 2009:

Fire pumper, due in annual installments of \$60,129, including interest at 4.4%, through April 2013 \$ 214,754

Debt service requirements to retire the capital lease obligation outstanding at December 31, 2009 are as follows:

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2010	\$ 50,066	\$ 10,043	\$ 60,109
2011	52,407	7,702	60,109
2012	54,858	5,251	60,109
2013	<u>57,423</u>	<u>2,685</u>	<u>60,108</u>
	<u>\$ 214,754</u>	<u>\$ 17,745</u>	<u>\$ 120,218</u>

NOTE 10—INTERFUND BALANCES AND TRANSFERS

During the year, monies are collected for land use change taxes. Fifty percent of amounts collected are to be transferred to the Conservation Commission Fund.

The Selectmen have been named as agents for several of the expendable trust funds. Amounts transferred to the General Fund in excess of the actual expenditures incurred and amounts due to the General Fund for expenditures not yet reimbursed are reflected in the interfund balances.

Interfund balances at December 31, 2009 are as follows:

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

		Due from		
		Nonmajor		
		General	Governmental	
		<u>Fund</u>	<u>Funds</u>	<u>Totals</u>
Due to:	General Fund		\$ 9,515	\$ 9,515
	Nonmajor Governmental Funds	\$ 78,320		78,320
		<u>\$ 78,320</u>	<u>\$ 9,515</u>	<u>\$ 87,835</u>

During the year, several interfund transactions occurred between funds. The transfers out of the General Fund and the Nonmajor Governmental Funds were made in accordance with budgetary authorizations and to distribute the earned income during the year to support the Town's programs.

Interfund transfers for the year ended December 31, 2009 are as follows:

		Transfer from		
		Nonmajor		
		General	Governmental	
		<u>Fund</u>	<u>Funds</u>	<u>Totals</u>
Transfer to:	General Fund		\$ 181,039	\$181,039
	Nonmajor Governmental Funds	\$ 226,960	533	227,493
		<u>\$ 226,960</u>	<u>\$ 181,572</u>	<u>\$408,532</u>

NOTE 11—RESTRICTED NET ASSETS

Net assets are restricted for specific purposes at December 31, 2009 as follows:

Endowments	\$ 198,125
Conservation	342,733
Recreation Revolving Fund	10,220
Lagoon Fees Fund	10,999
Capital Reserves Fund	293,776
Expendable Trusts Fund	272,533
Ambulance Replacement Fund	123,692
Subsequent years' expenditures	44,635
	<u>\$ 1,296,713</u>

NOTE 12—PERMANENT FUNDS

Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the Town's programs. Principal and income balances at December 31, 2009 are as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$ 164,763	\$ 129,085	\$ 293,848
Library Funds	33,362	3,635	36,997
	<u>\$ 198,125</u>	<u>\$ 132,720</u>	<u>\$ 330,845</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

NOTE 13—COMMITMENTS AND CONTINGENCIES

Litigation

The Town's general counsel estimates that any potential claims against the Town, which are not covered by insurance, are immaterial and would not affect the financial position of the Town.

NOTE 14—RESTATEMENT OF EQUITY

Government-Wide Financial Statements

Net assets of the governmental activities as of January 1, 2009 have been restated as follows:

	Governmental <u>Activities</u>
Net Assets - January 1, 2009 (as previously reported)	\$ 6,222,471
Amount of restatement due to:	
Understatement of capital assets	19,011
Overstatement of accrued expenses	1,001
Net increase in fair value of investments	6,166
Understatement of deferred revenue	<u>(30,533)</u>
Net Assets - January 1, 2009, as restated	<u>\$ 6,218,116</u>

Fund Financial Statements

The fund balances of the General Fund and Other Governmental Funds as of January 1, 2009, have been restated as follows:

	General <u>Fund</u>	Other Governmental <u>Funds</u>
Fund balance - January 1, 2009 (as previously reported)	\$ 1,293,191	\$ 1,216,919
Amount of restatement due to:		
Net overstatement of interfund receivable/payable	(8,624)	8,624
Understatement of deferred revenue	(997,867)	
Net increase in fair value of investments		<u>6,166</u>
Fund balance - January 1, 2009, as restated	<u>\$ 286,700</u>	<u>\$ 1,231,709</u>

Reclassification

Certain amounts in the prior year's financial statements have been reclassified to conform to the current year's presentation.

SCHEDULE 1
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 1,965,849	\$ 1,965,849	\$ 1,923,703	\$ (42,146)
Licenses and permits	666,280	666,280	721,494	55,214
Intergovernmental	298,702	298,702	300,388	1,686
Charges for services	85,000	85,000	74,378	(10,622)
Investment income	5,500	5,500	5,581	81
Miscellaneous	80,600	80,600	76,534	(4,066)
Total Revenues	<u>3,101,931</u>	<u>3,101,931</u>	<u>3,102,078</u>	<u>147</u>
Expenditures:				
Current:				
General government	767,746	767,746	645,675	122,071
Public safety	1,128,810	1,128,810	940,676	188,134
Highways and streets	651,138	651,138	601,874	49,264
Health and welfare	128,141	128,141	96,059	32,082
Sanitation	168,210	168,210	165,378	2,832
Culture and recreation	273,767	273,767	241,214	32,553
Economic development	453	453	277	176
Capital outlay	326,709	221,055	187,032	34,023
Debt service:				
Principal retirement	8,125	8,125	8,125	
Interest and fiscal charges	12,558	12,558	558	12,000
Total Expenditures	<u>3,465,657</u>	<u>3,360,003</u>	<u>2,886,868</u>	<u>473,135</u>
Excess revenues over (under) expenditures	<u>(363,726)</u>	<u>(258,072)</u>	<u>215,210</u>	<u>473,282</u>
Other financing sources (uses):				
Transfers in	286,792	181,138	181,039	(99)
Transfers out	(226,958)	(226,958)	(226,960)	(2)
Total other financing sources (uses)	<u>59,834</u>	<u>(45,820)</u>	<u>(45,921)</u>	<u>(101)</u>
Net change in fund balances	(303,892)	(303,892)	169,289	473,181
Fund balance at beginning of year				
- Budgetary Basis	<u>1,205,175</u>	<u>1,205,175</u>	<u>1,205,175</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 901,283</u>	<u>\$ 901,283</u>	<u>\$ 1,374,464</u>	<u>\$ 473,181</u>

See accompanying notes to the required supplementary information

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2009

NOTE 1— BUDGET TO ACTUAL RECONCILIATION

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Budgetary information in these financial statements has been presented only for the General Fund. Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary revenues and expenditures were adjusted for on-behalf payments for fringe benefits and encumbrances as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 3,146,865	\$ 3,180,490
Difference in property taxes meeting susceptible to accrual criteria	165,781	
On-behalf fringe benefits	(29,529)	(29,529)
Encumbrances, December 31, 2009	.	42,259
Encumbrances, December 31, 2008		(79,392)
Per Schedule 1	<u>\$ 3,283,117</u>	<u>\$ 3,113,828</u>

NOTE 2— BUDGETARY FUND BALANCES

The components of the budgetary fund balance for the General Fund are as follows:

Reserved for tax deeded property	\$ 99,606
Reserved for subsequent years' expenditures	44,635
Unreserved:	
Undesignated	<u>1,230,223</u>
	<u>\$ 1,374,464</u>

NOTE 3 – UNRESERVED DESIGNATED FUND BALANCES

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of unreserved fund balance and are detailed as follows:

Recreation fields	\$ 105,654
Less: revenues not susceptible to accrual	<u>(105,654)</u>
	<u>\$ -</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
December 31, 2009

NOTE 4—ENCUMBRANCES

Functional encumbrances at December 31, 2009 are as follows:

General government	\$	5,662
Public safety		2,998
Highways and streets		16,404
Health and welfare		402
Sanitation		6,375
Culture and recreation		6,588
Capital outlay		3,830
	\$	<u>42,259</u>

SCHEDULE A
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
 December 31, 2009

	Library Fund	Recreation Revolving Fund	Conservation Commission Fund	Ambulance Replacement Fund	Lagoon Fees Fund	Expendable Trusts Fund	Capital Reserves Fund	Permanent Funds	Total Nonmajor Funds
ASSETS									
Cash and cash equivalents	\$ 15,186	\$ 10,220	\$ 271,228	\$ 99,899	\$ 10,999	\$ 1,100	\$ 298,047	\$ 5,497	\$ 414,129
Investments				23,793		269,862		325,348	893,257
Accounts receivable, net			71,505			6,815			23,793
Due from other funds									78,320
Total Assets	<u>\$ 15,186</u>	<u>\$ 10,220</u>	<u>\$ 342,733</u>	<u>\$ 123,692</u>	<u>\$ 10,999</u>	<u>\$ 277,777</u>	<u>\$ 298,047</u>	<u>\$ 330,845</u>	<u>\$ 1,409,499</u>
LIABILITIES									
Due to other funds						\$ 5,244	\$ 4,271		\$ 9,515
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,244</u>	<u>\$ 4,271</u>	<u>\$ -</u>	<u>\$ 9,515</u>
FUND BALANCES									
Reserved for endowments								198,125	198,125
Unreserved, reported in:									
Special revenue funds	15,186	10,220	342,733	123,692	10,999	272,533	293,776	132,720	1,069,139
Permanent funds									
Total Fund Balances	<u>15,186</u>	<u>10,220</u>	<u>342,733</u>	<u>123,692</u>	<u>10,999</u>	<u>272,533</u>	<u>293,776</u>	<u>330,845</u>	<u>1,399,984</u>
Total Liabilities and Fund Balances	<u>\$ 15,186</u>	<u>\$ 10,220</u>	<u>\$ 342,733</u>	<u>\$ 123,692</u>	<u>\$ 10,999</u>	<u>\$ 277,777</u>	<u>\$ 298,047</u>	<u>\$ 330,845</u>	<u>\$ 1,409,499</u>

SCHEDULE B
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Funds
For the Year Ended December 31, 2009

	Library Fund	Recreation Revolving Fund	Conservation Commission Fund	Ambulance Replacement Fund	Lagoon Fees Fund	Expendable Trusts Fund	Capital Reserves Fund	Permanent Funds	Total Nonmajor Funds
Revenues:									
Taxes		\$ 10,500	\$ 10,500					\$ 10,500	
Charges for services		\$ 22,562	\$ 94,623	\$ 10,600				\$ 127,785	
Investment income		188	898	97				\$ 48,027	
Miscellaneous	\$ 6,872		3,796			\$ 4,881		2,250	\$ 58,911
Total Revenues	<u>6,872</u>	<u>22,750</u>	<u>18,115</u>	<u>95,521</u>	<u>10,697</u>	<u>5,077</u>	<u>1,024</u>	<u>50,277</u>	<u>210,333</u>
Expenditures:									
Current operations:									
General government								15,839	15,839
Culture and recreation	2,661	25,664	3,468			40,095		252	28,577
Capital outlay	<u>2,661</u>	<u>25,664</u>	<u>3,468</u>	<u>-</u>	<u>-</u>	<u>40,095</u>	<u>-</u>	<u>16,091</u>	<u>43,563</u>
Total Expenditures									<u>87,979</u>
Excess revenues over (under) expenditures	<u>4,211</u>	<u>(2,914)</u>	<u>14,647</u>	<u>95,521</u>	<u>10,697</u>	<u>(35,018)</u>	<u>1,024</u>	<u>34,186</u>	<u>122,354</u>
Other financing sources (uses):									
Transfers in	533					132,960	94,000		227,493
Transfers out				(84,000)	(11,000)	(8,683)	(77,356)	(533)	(181,572)
Total other financing sources (uses)	<u>533</u>	<u>-</u>	<u>-</u>	<u>(84,000)</u>	<u>(11,000)</u>	<u>124,277</u>	<u>16,644</u>	<u>(533)</u>	<u>45,921</u>
Net change in fund balances	4,744	(2,914)	14,647	11,521	(303)	89,259	17,668	33,653	168,275
Fund balances at beginning of year, as restated	<u>10,442</u>	<u>13,134</u>	<u>328,086</u>	<u>112,171</u>	<u>11,302</u>	<u>183,274</u>	<u>276,108</u>	<u>297,192</u>	<u>1,231,709</u>
Fund balances at end of year	<u>\$ 15,186</u>	<u>\$ 10,220</u>	<u>\$ 342,733</u>	<u>\$ 123,692</u>	<u>\$ 10,999</u>	<u>\$ 272,533</u>	<u>\$ 293,776</u>	<u>\$ 330,845</u>	<u>\$ 1,399,984</u>

The
Annual Report
of the
School District
Northwood, New
Hampshire

For the Year Ending
June 30, 2010

OFFICERS OF THE NORTHWOOD SCHOOL DISTRICT

2010-2011

SCHOOL BOARD

	<i>Term Expires</i>
Ms. Colleen Pingree, Chair	2011
Mr. David Ruth	2013
Ms. Helen Ash	2013
Mr. Mark Overmyer	2012
Mr. Randy Conrad	2011

SUPERINTENDENT OF SCHOOLS

Michael Ludwell, PhD.

BUSINESS ADMINISTRATOR

Frank Markiewicz, B.S.

SPECIAL EDUCATION DIRECTOR

Anne L. Kebler, M.Ed.

PRINCIPAL

Richard Hartford

TREASURER

Betsy Colburn

CLERK

Penny Hampl

MODERATOR

Robert Robertson

AUDITOR

Melanson & Heath, P.C.

Northwood School District Meeting March 6, 2010

Robert Young as acting Moderator opened the meeting at 9 AM. He explained that the Moderator was home sick so he would be running the meeting today. There were about 282 present including Dr. Michael Ludwell, Superintendent of SAU #44, David Sommer, Business Administrator, Anne Kebler, Special Education Director, Richard Hartford, Principal, Marjorie Whitmore, Financial Administrator, Gordon Graham, School District Attorney, and School Board members: Chairman Colleen Pingree, Dave Ruth, Bill Tappan, Mark Overmyr and Helen Ash. He would like to limit the discussion to 3 minutes and asked that everyone be civil and basically “play nice.” After a reciting of the Pledge of Allegiance, he stated that there are several articles that have changes in the articles and he will allow motions to change the articles after they have been accepted and opened for discussion.

Article 1. 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 which calls for increases in salaries and benefits and other costs at the current staffing levels:

Year 2010-2011

Est
\$34,805 Total

Tax Impact: \$0.06

Recommended by the School Board 5-0 Vote

Recommended by the Budget Committee 10-0 Vote

Doug Sergeant made a motion suspend the rules at this time to consider article 4 the budget first, so that people would know how much the basic budget is going to be and then how much more each article is going to cost them in taxes. The moderator asked if there was a concern of the School Board for doing this? Mrs. Pingree responded that they ordered the warrant in a way that if an article passed they will have a motion to reduce that budget. The order in which it is numbered will affect their final number in that line. The moderator asked for a second to the motion upon getting one he asked for a show of hands. **The motion was defeated.**

Colleen Pingree introduced everyone up front to the assembly as well as recognizing the president of the teachers association and the president of the support staff association. She presented an overview of the tax impact of the Budget Committee’s proposed budget. The current tax impact is \$15.60; the projected budget tax impact is \$16.39. This is different from the number in the town report because it does not include state taxes and revenues.

Article 1 was moved and seconded.

Colleen Pingree explained that the most critical issue this year with both the paraprofessionals and the teachers were healthcare because the local government center gave them an estimated cost increase of 27.7%; because we are contractually obligated to provide healthcare for our employees this increase is included in the operating budget. However we also negotiated health care costs for both organizations so health care expenditures in the agreements we reached are reflected in both the contract warrants and in the operating budget. We will be proposing an amendment to this warrant so it will

Northwood School District Meeting March 6, 2010

accurately reflect what we are actually raising in taxes. The support personnel contract is a one-year contract it represents 43 paraprofessional, custodial and food service staff. It includes \$22,803 for salaries, steps and longevity increases, \$5000 for extra curricular activities stipends. With a subtotal of \$27,803; however we have negotiated a health care insurance savings with the support personnel union. This savings is \$38,159, giving us a negative \$10,356 amount of money here, so if you pass this warrant article, the school board will amend to reduce the operating budget by \$10,356. She made a couple of points about this contract: the first is that any contract signed after July 15, 2008 falls under New Hampshire's Evergreen Law. If we sign any contract after that date people in that union are guaranteed their step increases; so we have step increases here, which is not something the board is authorizing it is state law. The paraprofessionals have agreed to a major change in their healthcare. They have agreed to change their provider and their plan. There is information on this in the handouts. We need to commend our support staff for agreeing to do this, they recognized what a great concern healthcare is to us and they agreed to make a major change that is resulting in a major savings to the town. She asked that they support this contract, as the paraprofessionals are the backbone of the school. These are our aides in our classrooms, food service workers and custodians. These are the people who enable our great teachers to do the work that they do. She proposed an amendment to warrant article 1: *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 which calls for increases in salaries and benefits and other costs at the current staffing levels: Year 2010—2011, -\$10,356 total estimated increase, tax impact -\$0.02*

The amendment was moved and seconded.

Ed Hanrahan asked if the step increases were included in the -\$10,356 or over and above that? Mrs. Pingree explained that the step increases are included in the -\$10,356. He asked for clarification because of the \$22,803. She explained that because of the savings on the healthcare the total cost was the -\$10,356, which is the amount the operating budget will be amended down by.

Betsy Chadwick asked when was this contract that is presently in place signed? Mrs. Pingree replied the one we are under now? Ms. Chadwick said yes, in relation to this July 2008 date Mrs. Pingree stated that it happened prior to, it was a three-year contract. Ms. Chadwick stated that it is not under the new law, this looks wonderful but in looking at the bigger picture once you sign a contract now there is a guarantee of a rate increase no matter what from now on. Mrs. Pingree said that was true, that is New Hampshire law. Ms. Chadwick's problem is that these guaranteed things by the law, are taking our control away, but it makes people want to do later is, if each person is guaranteed a certain amount of money from now on. Are we going to have to get rid of people who are working here because each person is going to be guaranteed no matter what is going on out there in the world? And she thinks that is where another issue came up at the budget committee meeting about retirement costs just increasing by a lot and some of these things are going to put us in a position where we just can't afford the number of people because of each person is just all of these guarantees. This looks wonderful but she is just pointing out the problem of these guarantees. Colleen Pingree stated that it does stop

Northwood School District Meeting March 6, 2010

because when people reach the top of the salary schedule that is it. An individual is evergreened as they move on the salary schedule, when they reach the top step there is no additional money under the evergreen clause. There is an end to it.

Alden Dill asked how many steps are on the current wage steps? Colleen Pingree replied 15.

Michael Faiella asked what happens if this is turned down? What will the numbers look like? Colleen Pingree replied that if it is turned down then you would be essentially increasing the budget. Mr. Faiella asked what happens to the health insurance, will it revert to the old? Mrs. Pingree said it will stay status quo, there will be no step increases, but we would be paying status quo health insurance. We would be paying the paraprofessionals under their current plan but at a 27.7% increase.

Unintelligible asked if the health care savings was a one-time savings? Colleen Pingree replied that it is a one-year contract, so it is a one-time savings and we will be entering right back into contract negotiations this fall. He then asked if it is 15 steps then every year it will go up 22,000 or is this altogether? Colleen Pingree responded that this is all together for this contract for one year; however once we sign a contract that contract does become part of this law so if we do not sign subsequent contracts, people on the lower end of the salary scale who are still in the step chart will still get that increase every year. But our health insurance change will continue because we will have a different policy.

Nick Isaia asked if it was safe to assume that there are some people who are close to that 15th step or at it or is everyone just starting at the first step. Colleen Pingree replied that she didn't believe that anyone in the group who is off that salary schedule, but they are dispersed through out. There are paraprofessionals who have worked in this building for 10-12 years, so we do have people who are approaching the end of it. Mr. Isaia clarified that all the people are at certain steps, some may have 2 or 3 and some may have all 15. Colleen Pingree stated yes.

Ed Hanrahan asked for a percentage of the people who are in the steps and another question; why wasn't the health care savings negotiated as an over all savings?

Mrs. Pingree replied that all the paraprofessionals are in that step chart still. She asked for clarification of his second question. Mr. Hanrahan said that you said you negotiated the \$28,000 health insurance savings why was that part of it? Why couldn't you have negotiated it over all for a saving for the whole town? Colleen Pingree explained that this is a union; we negotiated with this union. We have another health care related piece for the teacher's union. Mr. Hanrahan wanted to know why it was separated; why not do it all together. Mrs. Pingree responded that they are separate associations. Mr. Hanrahan responded that the unions are keeping us from saving money overall. Colleen Pingree replied that they agreed to save us money. Mr. Hanrahan said they agreed the insurance co agreed. Mrs. Pingree explained that the paraprofessionals changed their health care plan. They are changing from a higher cost Blue Cross plan to a lower cost Matthew Thornton plan, increasing to a \$20 co-pay. So those major changes are resulting in this \$10,000 savings to us this year and we will continue to save under this health care change. Mr. Hanrahan said but we will continue to loose on the step increases. Mrs. Pingree said there would be steps but the steps are approximately \$0.50. Mr. Hanrahan said that the \$22, 000 is an increase every year automatically for everybody. Colleen Pingree replied that you don't know that because you don't know who might leave or come. Mr. Hanrahan said if he was guaranteed an automatic raise every year he wouldn't

Northwood School District Meeting March 6, 2010

leave. Colleen Pingree stated that is the state of New Hampshire; there is legislation now where they are trying to repeal it. We don't control it; we are held hostage by that law. Gloria Desmarais had a question on the insurance; if we do not pass this article the teachers and the paraprofessionals stay at the current benefits; which cost the town more and it is going to cost the taxpayers more. Where if we go to the new article it will cost the town less and the teacher are absorbing more of the cost, which they currently don't do. So she is trying to figure out why this isn't a win- win situation. Colleen Pingree said that to her it is a no brainer; if you pass this article we will save money; if you don't we will be paying status quo health care. The x factor is the evergreen clause that is what it is we don't control it. But you are right in regard to health care.

Jim Kantorowski asked what was the increase that LGC quoted the district for the renewal for next year. Colleen Pingree replied 27.7%. He repeated the amount and asked what percentage of the increase to the tax base is incurred by that increase in the health benefit cost? Colleen Pingree said that it is \$41,000 and she isn't sure on that translates into tax impact. He said that his real question is how much of that increase is because Local Government Center has implemented a 27.7% increase and how much of the increase is based on actual salary increases? Colleen Pingree said that in the operating budget it is roughly twice what the salaries increases are.

Bob Holden said that it seems health care is the major issue. You had indicated that the paraprofessionals are going to Matthew Thornton. There are some other plans in the district one of them being the JY Plan; so that we can compare can you give us a little more information about the JY Plan, including the cost of this? Mrs. Pingree stated that there were handouts in the back that one is related to the paraprofessionals' health care and one is related to the teachers' health care. The JY Plan is offered to the teachers it is not offered to the paraprofessionals. The paraprofessionals currently have a choice between Blue Choice and Matthew Thornton. Mr. Holden asked what is the cost of the JY Plan? Colleen Pingree asked for a teacher? She then asked if could be discussed under the teacher contract. Mr. Holden stated that his recollection from budget committee was; it was some where around \$2300 a month and what is the co-pay? Mrs. Pingree said the co-pay right now under the JY Plan to her recollection is \$1, but it is not stated here. The Moderator called for a vote on the amendment only. There will be a ballot vote on the article. A yes vote is to accept the number of -\$10,356; if you are voting negative then we will go back to the original number.

Vote on the Amendment- Passed show of hands

The Moderator read the amended article:

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 which calls for increases in salaries and benefits and other costs at the current staffing levels: Year 2010—2011, -\$10,356 total estimated increase, tax impact -\$0.02

A Ballot Vote was requested: Yes 211 No 20, the article passed.

The Moderator then dealt with 2 procedural issues: is the house in favor of allowing non-residents of the town to speak – passed by voice vote. Is the house in favor of allowing

Northwood School District Meeting March 6, 2010

non-register members to speak? Bruce Farr asked if it could be on a case-by-case method. **Show of Hands- passed**

Article 2. 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 Teacher's Association, which calls for the following increases in salaries and benefits at the current staffing levels:

2010- 11

Estimated Increase

\$185,206

Tax Impact: \$0.33

Recommended by the School Board 5-0 Vote

Not Recommended by the Budget Committee 4-11 Vote

Moved and seconded

Mark Overmyer asked all the Northwood teachers in attendance to stand and be recognized. He also spoke about the Edie's Award and Northwood making AYP last year.

He presented the information on the teachers' contract. A motion was made to amend Article 2 to:

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 Teacher's Association, which calls for the following increases in salaries and benefits at the current staffing levels:

Year 2010-11

\$57,480 Total Estimated Increase

And to further raise and appropriate the sum of \$57,480 for the upcoming fiscal year, such sum representing the additional costs attributable to increases in salaries and benefits required by the new agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement?

Tax Impact \$0.10

Mark Overmyer went over the items in the contract line by line and explained each. Steven Ireland stated that the graph that is being handed out at the back of the room at first glance is a little misleading; it makes it appear that the Northwood teachers are making a quarter of the state average which is due to the graph being set up with the 46,000 as the base line. I wanted to point out that it could be a little misleading and that in the future start from zero. Colleen Pingree responded that the School Board did not generate it and they have not had a chance to look at it.

Debra Locke said that she has 3 school age children and that in her experience that raises should be given on merit and not because you have held the job for 14 years or 10 years. She has documentation that there has been child abuse, child endangerment, the teachers

Northwood School District Meeting March 6, 2010

turning a blind eye to what is going on, kids are being bullied and kids are out of control in the school. They want a raise let them earn it.

Doug Sargent asked to have explained why this is coming up at this late date and was not included in the original town report and when was date that this agreement was negotiated with the teachers and the other staff? Colleen Pingree said that the reason it is presented differently in the town report was that the original advice was that the warrant article because we were negotiating health care, the warrant article needed to include all the components of the negotiated agreement and so originally that larger amount if approved would have lead to an amended version of operating budget. Since that time, our attorney is advising that it is more correct to have a warrant article that specifically states exactly what will be raised in taxation, so there will be no amendment to the operating budget. So this represents the actual amount of money that will be raised through taxes to honor this agreement. Doug Sargent then asked when you negotiated with the teachers union you knew what these costs were, they are falsely present in the town report and the handout that was given today. The handout given today could have been produced last night to show the information that you wanted so people would have the chance to look at it and not be sitting here trying to figure out your numbers at the last minute. Mrs. Pingree stated that they had presented this at two public hearings in the month of January and those were held at the town hall with the budget committee. So these numbers were publicly presented then. Those meetings were video taped and shown on TV; in addition there were public work sessions held throughout the month of January at which we discussed all these items. So she feels that the information has been out in the public and we have done our best to put it out there. She understands that it is not clear which is why they spent a great deal of time making sure the power point presentation represents the contract.

Hal Kreider asked how the evergreen law applies to the health insurance. He understands there are some savings with the cap does that mean that if we approve this budget and at that point and there are no ratification of contracts does it cap the insurance at 102,000 from that point on we will never have more increases in our health costs? Colleen Pingree replied that it does not mean that. This is a one-year contract. Mr. Kreider said that if at the end of the year if we don't approve another contract, what is the effect on the insurance costs? Does the evergreen mean that we also continue the \$102,000 cap? Mrs. Pingree said yes because we will remain under this contract until a new agreement is reached. Mr. Kreider verified that for any years going forward where there are no further contracts, the cap would remain in place. Mrs. Pingree agreed that our contribution as taxpayers would never exceed this \$102,000 figure. What would happen under the evergreen law is that the amount would be capped until a new collective bargaining agreement is reached. The evergreen law reads as follows "if the parties are unable to come to an agreement on successor collective bargaining agreements it their desire to establish a status quo in connection with employer/ employee contributions to health benefits accordingly if the parties are unable to agreement the status quo going forward shall be the same proportional ratio the actual total employee/employer cost excluding employee buy-out for the 2010 school year. So we would take these numbers and if health care increases, we would divide that proportionally to this agreement. If it decreases, we would divide that proportionally to this agreement. Mr. Kreider wanted to know what total percentage of the total health care costs the teachers are paying toward

Northwood School District Meeting March 6, 2010

the cost in example if the plan is \$25,000, are they paying \$1000. Mrs. Pingree explained that it depends on the plan and whether it is a single, double or family plan. The teacher contributions range between 5 and 20% depending on the plan.

Kenny Witham commented on recommend by the school board 5-0 and not recommended by the budget committee 11-4 and said that he would like to add that and have it brought to the public. He said that when he votes he will vote in favor of the budget committees' recommendation.

Jim Hadley clarified that the budget committee did not recommend which number. Mrs. Pingree responded that it was the original number of \$185,000. Mr. Hadley asked if that contract met the requirements of the state department of Ed. as far as being submitted and negotiated with in that window as to when a contract has to be agreed to. So now we are looking at \$57,00, so was that contract submitted? Mrs. Pingree explained that it is not a different contract, but is just stating it differently even in our original warrant article that has that larger number. When we were originally negotiating health care cost became a large part of that negotiations, so we negotiated health care costs in addition to the other items. Their original advice was that the warrant article needed to state all the elements that were negotiated, this original argument doesn't state what we are actually raising through taxation because it doesn't explain that the negotiation is actually saving us money in health care. Health care costs are part of this article when in reality they should not be to be clear. So it is simply restating the same negotiated agreement but being clear so the public understands that the amount of money they are raising is \$57,480 not the \$180 figure when if we had approved the \$180 figure we would be amending the operating budget down by the difference between the two numbers. Mr. Hadley then asked if the budget committee never weighed in on this? Colleen Pingree said that the budget committee did not see it in this form, but she has heard that the information provided on that day with regard to health care was incorrect. So there is the possibility that if they had had the correct information they would not have voted against the teacher contract.

Debra Locke asked if the paraprofessionals were willing to take an insurance cut; why weren't the teachers willing to take the same cut and save the taxpayers? Colleen Pingree replied that the teachers are saving the taxpayers; we negotiated two different agreements, the paraprofessionals actually came to the board and suggested changing the plan that everyone would change to Matthew Thornton. The teachers had all different versions discussed; they preferred to offer a cap. It is two different approaches to the same issue; she understands that you may support one and not the other but the teachers are saving us money as well. Mrs. Locke said but it is not the same savings. Mrs. Pingree agreed.

Al Correa asked about the evergreen 54,506 how much of the 54,506 are related to the evergreen law the whole 54,506. Colleen Pingree responded that she doesn't have that breakdown but we have 23 teachers on the step chart and 22 who are not. Mr. Correa said that it could be about 25,000 and is it an unfunded state mandate? Colleen Pingree said yes it is. Mr. Correa asked if we were just going to accept it, you realize that towns like Goffstown worked with their teachers not to include it; once you accept it you own it and it is an increase. Colleen Pingree stated that the New Hampshire School Board Assoc. is also working on getting it repealed.

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Dan McNally spoke as the chairman of the budget committee, there was a lot of discussion about what went on during the budget sessions, we were presented with the figure that you see in the warrant whether people change their mind since then is irrelevant. They were concerned with the health insurance issue and whether the town could afford anything at this time.

Betsy Chadwick stated that there is a lot of confusion on this and that is not appreciated, she also thinks saying that the budget committee saw this number but if they had seen this number maybe they would have changed their minds. You have no right to say that, you don't know how they are seeing things. So the budget committee did not recommend this for many reasons. She is confused about the proportionate ratio that you talked under the evergreen clause, doesn't know what you are talking about and a lot of people here may not either. One thing at the budget committee hearings that 27% increase that you put in the budget represented \$130,000 and the figure \$102,000 which is the cap which estimated to be about a 20% increase, she is telling herself if this gets passed we are signing up to a 20% increase every year for the health insurance, that is what she thinks. Her other point is these are guarantee raises are going to happen every year, the step increases, if we go with this contract we are stuck with it. So you are going to be stuck with increased health insurance to a pretty good percent and step raises. Colleen Pingree replied that if we don't sign a contract with the teachers, our health care is estimated to go up 27.7%. We are obligated to provide health care, if we continue not to sign contracts with our teachers, health care is going to go up every year and we are going to have to pay. If we sign this contract we are capping, it makes good sense to sign this contract and cap that risk, to continue not to sign the health insurance rates are going to go up every year. If we don't sign we pay status quo health care regardless of what it is, this gives us some protection.

Tim Jandebaur said that what he thinks makes good sense in all of this that it should have been presented much better and he is confused. He feels there should have been an accurate accounting, frankly with all of this mess, he doesn't think they did a very good job of negotiating, but for one the \$25,726 is a maybe savings. All we want when we come to these so that we can make a decision is accurate information and it really is hard when you come to these meeting and not have the information in our hands is accurate. It really disturbs him a lot. Colleen Pingree said that the information is accurate, the variable is health care; LGC says to us you better plan on 27.7% increase; the town was given 16%, Nottingham 26% that is what they plan for.

Alden Dill asked how many people fall under this contract? Colleen Pingree answered 45. Mr. Dill said we spoke earlier about the buy-out and hoping to get more people to use the option. If more people use the buy-out will the \$102,000 come down? Colleen Pingree responded the cap? No. Upon consulting with the district attorney, the answer is yes the cap would come down. This is a one-year contract. Mrs. Pingree stated that they are researching other options for the health care. Mr. Dill asked how long the contract was with LGC? Mrs. Pingree stated that the LGC contract is year to year.

Bob Holden asked about the numbers that he had asked for earlier, the cost for the plans. Mark Overmyer responded that the co-pay for the JY plan; it isn't a fair comparison because the JY is a deductible plan. The cost of the JY Plan for a family plan costs \$17,600.87 per year. Mr. Holden asked for the monthly cost. Mrs. Pingree said it is about \$1400 a month. Mr. Sargent said it is 1,473.91 monthly. Mr. Holden asked if that was the

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total cost for the plan. Mrs. Pingree replied that is for one family plan. Mr. Overmyer said that the employer pays 81.5% of the total premium and the employee pays 18.5%, the district pays \$17600.87 and the employee pays \$3995.29. Mr. Holden stated that at budget committee they were told the cost was about \$2300 a month and that these employees were grandfathered into this plan. Mrs. Pingree said that they are and they could change if they wanted to. Mr. Holden asked for the numbers on the other plans. Mr. Overmyer said the Blue Choice 3-tier Plan was \$2685 or 15% for the employee and \$16240.03 or 85% for the employer, which does not include the 27.7% increase. The Matthew Thornton Plan the employer pays \$15359.67 of 85% and the employee pays \$2710.53 or 15% of the total premium. Mr. Holden suggested that for next year it might be nice to have a form with the monthly cost for each plan. Mr. Overmyer thanked him for the suggestion.

Ed Hanrahan stated that he didn't think that everyone understood the impact on the operating budget in the beginning. That was with everything not changed and that was \$100,000 more. Right now we are going over something that we are locked into and over the summer we had a special meeting on the contract and it was defeated. Mrs. Pingree said it was defeated, but it was a larger number. Mr. Hanrahan said it was a larger number but it was also defeated because we knew we were going to get trapped into step increases. When no one is getting raises in the private sector and since then people are losing their jobs. So now we are locked in once again just like in article #1 to increases and step increases, your net numbers aren't working here as far as saving us and the town money. We really aren't saving money we are just prolonging and giving money in the future. So we are making things worse, if we go on the operating budget and go with the status quo. Mrs. Pingree responded that if we stayed with the status quo, you would have the 27.7% and something above that next year. Mr. Hanrahan interrupted to say that if you go status quo, you would be \$50,000 over last years operating budget. The Moderator reminded that we are only discussing the amendment. Mr. Hanrahan thanked him and said the in actuality we are decreasing the budget for this year but locking ourselves into a \$54,000 increase every year. Mrs. Pingree explained that the steps are about half or \$25,000, only half of the teachers qualify for the steps.

Mary Faiella had two questions. The first was in absence of a contract you are still obligated to provide health care, what is it in the absence of a contract that obligates you to pay any particular amount in health care? Colleen Pingree replied that in the absence of a contract you remain under your last contract, which is what we have been operating under this year. So you are no ever without a contract, if you don't sign a new one you stay under your current one. Our current one obligates us to provide health care at these rates and whatever increase LGC gives us. Mrs. Faiella asked what requires us to remain operating under the old contract; is there a statute that imposes that requirement? Gordon Graham, school district attorney responded RSA 273A. Mrs. Faiella's other question was it seems as though in the warrant was printed that the health care coverage appears in two different articles; in the \$185,000 includes \$102,000 health care allotment under the new contract and the \$11 million includes \$127,000 health care allotment. Mrs. Pingree explained that that was why they were presenting the amendment; if you approve the larger number, they would get to the operating budget and have to amend it down by that difference in order to be clear and not to have to do that they are putting forward the actual number. So the information hasn't changed this is the number that will be raised

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Linda Smith asked to have one point made clear is the health insurance benefit that is included in this now amended motion, does she understand that the language that was read essentially based on the 27% and the cap of 102 which at this level is approximately 20% increase and that that language will be binding into the future if we accept this motion. Does it lock the taxpayers into a 20% increase every year? What incentive is there for negotiation if there is essentially a 20% built in to go to other health care options? Mr. Graham explained that there is not a lock in on the increase. Currently you have a contract that obligates you to with the teachers and any association to provide a health insurance plan and provide a particular benefit. When a contract expires under RSA 273A, the status quo remains in effect and the Supreme Court has defined what status quo is and that is all salaries and benefits that are paid under the current contract when it expires remain the obligation of the employer to pay. The health insurance carrier has informed them that there will be an increase and that increase will not exceed 27% and that increase is a lot of money \$127,000. What they have negotiated in this contract is a cap on the increase that can ever happen going forward that cap will remain in this contract even though it is for one-year. Linda Smith asked if this means we are going to pick up any increase from the insurance carrier between 0 – 20 %. Colleen Pingree said that it would be shared proportionally with the teachers. Linda Smith said no it only kicks in over that percentage. She wanted to go on the record to say that she sat through all the budget hearings and to come in at the last minute with all these amendments and all the numbers presented differently then what was presented through out the process and what you signed 3 weeks ago in your warrant is unacceptable. She thinks that those of us who have tried very hard to understand where the money is and where the dollars are going. Mrs. Pingree said that it was unacceptable to the board also. Dr. Ludwell said that it is a cap of 102,000 for this coming year and can't be exceeded; if in any future years we can't reach an agreement that is where the proportional come into place.

Nick Isaia asked if this was a vote on health insurance for the teachers? Colleen Pingree said it is for a one-year contract for the teachers. Mr. Isaia asked if it was for health insurance for one-year for the teachers and we are paying for it out of our tax dollars. Do we know what Coe-Browns health insurance is and are we paying for it with our tax dollars? If so why can't our teachers have the same health insurance as those teachers? He understands that Coe-Brown is a private endowment school but we are all teachers in the same district and should all have the health insurance.

Michael Faiella thanked the school board for their hard work and on the other hand, we have spent more than 2 hours trying to figure out just what is being presented by the school board and there are a lot of intelligent people here who can't understand what is being presented by the school board. The reason this meeting will be so long is because it is not being presented clearly enough and he would like to urge the school board for next year to think about this and figure out a more clear way.

Jim Ryan asked what is the percentage of the step increase? Colleen Pingree replied it is not exact but the average is 3.5% for the 23 lower paid teachers who are on that scale. Mr. Ryan's second question was is there a clause in the contract that speaks to the performance evaluation of the teachers? Mrs. Pingree said no. Mr. Ryan said there is no ability to do anything with the teachers if they are performing as expected or less than is expected. Mrs. Pingree said we have an evaluation process. Mr. Ryan said he knows but they pay no penalty if they get the lowest evaluation, right. Mrs. Pingree said not that she

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knows of. Mr. Ryan said the principal does not have the right to evaluate the teachers. Mrs. Pingree said that the principal does evaluate the teachers. Mr. Ryan asked to what purpose does he do that? Mrs. Pingree asked to have Mr. Hartford explain that more clearly. Mr. Ryan said it sounds like we have a bunch of people working that have no boss and it bothers him. Mr. Hartford explained that the evaluation process is to monitor our teacher's performance and an evaluation is done on all professional staff at the end of school year and that evaluation is not linked to whether or not they receive a step increase or not. Mrs. Pingree said that it is linked to their further employment. Mr. Hartford agreed.

Dan Barnhart said we were ranked the number one school in the state of New Hampshire last year. So someone mentioned merit pay and that deserves merit.

A motion was made to call the question and seconded; all in favor passed by a voice vote. Mr. Isaia re-asked his 2 questions were both answered yes by Mrs. Pingree.

A ballot vote was requested: yes 161 no 84. The Article passed.

Article 3. To see if the Northwood School District, if either Article "1" or Article "2" is defeated, or if both are defeated will authorize the governing body to call one special meeting, at its option, to address article 1 and/ or article 2 cost items only?

Tax Impact: \$0

Recommended by the School Board 5-0 Vote

A motion was made and seconded to table this article. There had been a request for a ballot vote on this article the moderator polled the people who had made this request and several agreed to withdraw their request. The moderator restated that they did have the right to request a ballot vote and there was no pressure from the moderator or the house to do so.

The article was tabled by a voice vote.

A motion was made and seconded to restrict reconsideration of Articles 1&2.

Passed by a voice vote.

Article 4. To see if the Northwood School District will vote to establish a capital reserve fund under the provisions of RSA 35 to be known as the High School Tuition Capital Reserve Fund for the purpose of funding tuition payments of Northwood High School students and further raise and appropriate the sum of "up to" one hundred thousand eight hundred sixteen dollars (\$100,816) to be placed in the fund with such amount to be funded from year-end undesignated fund balance (surplus) available on July 1, 2010 and further appoint the School Board as agents to expend this fund?

Tax Impact: \$0

Recommended by the School Board 5-0 Vote

Recommended by the Budget Committee 10-0 Vote

The article was moved and seconded.

Helen Ash explained the article was basically collaboration between the budget committee and the school board the reason being is that we project how many students are going to be attending Coe-Brown every year based on the students in the eighth grade class at the Northwood School. Unfortunately, we do not always project those students

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who are not at Northwood school for example: students, who move into the district, home schooled students or students who are being educated at a private or parochial school. Historically, every year when we try to project how many students will be entering Coe-Brown, we build a surplus into our operating budget to account for those extra students. We have historically 8 students a year who enter as freshmen Coe- Brown who were not 8th graders at Northwood School. It is important to note this is a non-money warrant article and would be based only on surplus funds. The current operating budget we are purposing today includes only known 8th grade Northwood School students. It does not include those students who may come into the district from other areas. The number they came up with \$100,816 is based on 8 students at a cost \$12,602 which is the tuition rate for Coe-Brown for the 2010-2011 school year. So what we are asking you today is that should we have any surplus funds next year that they first go into the high school tuition fund capital reserve fund so that we can plan accordingly for those students that we are not currently aware of being in our system. If we don't ask this that means we will have to pass those costs on to you next March for those students who were unanticipated Bruce Farr said he would rather surplus funds be returned to the taxpayers during this recession. If we have any unanticipated students come in he would rather attend a special meeting to raise more funds. He does not like capital reserve funds being used in lean times just incase we need more money. He is voting against this motion.

Jim Hadley said that the first line says no tax impact but when you budget \$100 and you have a surplus of \$10, you are paying taxes on the \$100 because in this case you are taking the \$10 and not turning it back. He said Deerfield has a line item in their budget where they put all their high school costs as one line item, which can't be spent on the K-8. Is the surplus coming from K-8 or from Coe-Brown? Colleen Pingree said it is from the purposed school budget, which includes Northwood School and Coe-Brown. This surplus would be if there is any surplus at the end of the year that we are in. This is a collaborative with the budget committee because of the impact that Coe- Brown has on our budget. They asked that we budget only according to known students, so essence we are budgeting in November for the following September based on the students we know of at that time. The budget committee cut, generally we budgeted for an additional 8 knowing that more may move into town. The budget committee cut us back to the exact number we knew at that moment time and encouraged us to do a reserve fund so we would have a set amount of money only to be used for Coe- Brown tuition in the event we need to use it.

Ken Witham said there were 55 graduates from Northwood School last year. The biggest class he has ever seen was in the high 70's and that was 3-4 years ago. What is happening here, drop, drop, drop, how many are currently in the 8th grade right now, anybody know? Colleen Pingree replied that we actually have a new protected figure to give you, the budget committee's proposed budget includes 60 students to go to Coe-Brown, since that time we have, which was November or December, since that time we have reached out to home schooled students and private elementary school students and we have 11 more than that 60 planning to attend Coe- Brown. Mr. Witham asked where are they coming from? They are home-schooled children or children attending private elementary schools who are coming back to Coe- Brown for their freshman year. Mr. Witham asked don't we set side money for ten students every year and have that money in surplus? Does Coe-Brown? Mrs. Pingree responded that we don't, we pay for who is there. Dave Ruth said

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that last year we graduated 55 students; in September there were 70 freshmen. There are students who went to Epsom Christian school, who were home-schooled, who went to the Christian school in Rochester who are now at Coe-Brown. Their parents don't have to tell us that they are going to go there, they may not decided until July and we are required to pay. He looked at that and said 55 students and he looked at the bill from Coe-Brown and it said 70 freshmen as of September 09. This year we are putting in for a figure because we have 64 students in Grade 8 right now and that has fluctuated from December because people have moved into town. Mr. Witham asked if there was no way we could move money around this. We don't have a \$100,000 in this budget to care of this situation if it does exist. Mrs. Pingree said that if we have it leftover at the end of the year we would like to put it into this fund so that we can do it.

Joanne Bailey asked what are the priorities? Lets say we pass Article 4 and the others. Mrs. Pingree said they are on in order of priority, so this would be the first one to get surplus.

Betsy Chadwick asked this is \$100,000 and in Article 5 there are 2 numbers and 1 of them already has that \$100,000 in it if she isn't mistaken. Colleen Pingree said that the school board proposed budget had these extra tuitions including the 5 home- school students and the 8 we traditionally budget for. The budget committee cut that back to the known number, which was 60. Betsy Chadwick said that if this is passed then you have your extra in case there are more students. Colleen Pingree said no, because we are a budget committee town we are putting forward the budget committee budget. Betsy Chadwick said the there are 2 numbers in Article 5, which puts that amount in there twice. Mrs. Pingree said that the school board's recommended budget historically since 2002 has had their number included in the warrant article for information, but the number being moved is the budget committee's amount.

Bob Holden said that he voted for this article in budget committee, and he thinks it is a good idea. He believes he just heard that the school board is going to support the budget committee's budget and is not going to make an amendment to the school board's budget. Colleen Pingree said that they support the budget committee's proposed budget but when she gets to the operating budget and explains the operating budget, she will tell you again about the new number of Coe- Brown students. They will be hoping to amend the budget by this new number because the budget committee asked them to budget for the known number of students which has increased due to the Coe-Brown enrollment being down after the budget.

Jim Vaillancourt said that analysis of the last 10 years showed there has been \$243,000 on average surplus on the Coe-Brown line on the budget. The other plan that was discussed at the budget committee table was to come to this meeting every year and say we planed on X number of students but we had X plus 5 number of students and we need this amount of money. There were a number of us who believed that this body would not vote that warrant article down because it is money that we owe and we pay for. This is putting money away that we don't know that we owe; it is a gift and so he feels that we should have a warrant article each year that funds the additional students going to Coe-Brown and not to guess. So he is recommending his neighbors vote against this and instead except the budget committee and school board to come back next year if needed because we pay by the day and not by the student. Colleen Pingree clarified that we had

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money left in the regular ed line but we had an overage in the special ed line, which was covered by the surplus in the regular ed line.

Article passed by a show of hands Yes: 104, No 70

5. To see if the Northwood School District will vote to raise and appropriate the Budget Committee's recommended amount of eleven million, nine hundred twelve thousand, five hundred seventy six dollars (\$11,912,576) 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 district. The Northwood School Board recommends twelve million, one hundred forty seven, nine hundred thirty five dollars (\$12,147,935) (estimated tax impact \$15.09). This article does not include appropriations voted on in other warrant articles.

Tax Impact: \$14.67

Recommended by the School Board 5-0 Vote

Recommended by the Budget Committee 12-3 Vote

Moved and seconded

Dave Ruth made a motion to amend the figure. He amended it to \$12,124,951. He arrived at that figure from article 1 had a decrease of \$10,56, and we have an extra 11 students going to Coe-Brown and their tuition with special ed cost are \$222,731, which is a total of \$12,124,951. Moved and seconded.

Colleen Pingree gave an overview of the school budget; which covers the elementary school, Coe-Brown and the special education pre-school (which we are required by law to have). She gave a breakdown of the percentage of the budget each item covers as well as the contractual obligations. She stated that they had cutback where they could. Jean Lane asked if we get support from the federal government for special ed?

Anne Kiebler said we received approximately \$186,000 from catastrophic aid which is an amount on money is gathered due to debt based on last years out of district placement, in addition we have received at this point \$60,000 in Medicaid reimbursement and anticipate another \$30,000 before the end of the year.

Bunny Behm asked if the health insurance figure in the operating budget now isn't that for the teachers \$127,000 and we voted on the teachers' contract with a ceiling of \$102,000, so shouldn't we take \$25,000 more out of the budget? Colleen Pingree explained that the \$54,000 figure represented the difference.

Ed Hanrahan asked for clarification on what was just said you said the total operating budget included downsizing the numbers that we have already voted on. Mrs. Pingree explained that that was why they changed the warrant articles, we vote on the additional money necessary to honor the contract. We are obligated to the health care. Mr. Hanrahan said we just decreased it and we decreased the tax. Colleen Pingree said that we decreased the one for the paraprofessionals. Mr. Hanrahan asked and for the teachers? Colleen Pingree said that was a positive number that was the difference. Mr. Hanrahan asked wasn't it decreased from \$185,000 to \$57,000? Mrs. Pingree explained that the \$57,000 was the additional costs to meet that contract. Mr. Hanrahan said he just wanted to make sure he understood the numbers because the day as been full of crazy numbers.

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Gordon Graham explained \$185,000 that was the original amount in the warrant article for the teachers contract is not in the operating budget. The only amount that is in the operating budget is the increased health insurance, which is \$127,000. Mr. Hanrahan now understands.

Nick Isaia asked the amendment says for the support of schools, that means this school and Coe-Brown; if this budget does not go through, if it is voted down in any way, do both schools suffer a loss or just the elementary school? Colleen Pingree said just the elementary school. Mr. Isaia asked if we vote this down just the younger children suffer a loss while the older children benefit from it. Mrs. Pingree replied you mean any cuts in this budget; 2 years ago we had a quarter of million dollar cut to this budget, because we are contractually obligated to Coe-Brown that ¼ million dollars came out of the elementary school. Mr. Isaia said we had to pay for sports and having to do everything else while Coe-Brown benefited. Mrs. Pingree said that we met our obligation to them. Mr. Isaia said that while we met our obligation to them, we had to take money, so basically the elementary school had to suffer a loss. While Coe-Brown their children didn't have to pay for sports while our children did. So basically what you are saying is the elementary school is always going to suffer and the high school is going to prevail. Mrs. Pingree said that if the budget the budget goes down. The principal said to the teachers in October that you need to cut what ever you can out of your budgets. The teachers gave him their budgets and he cut what he could cut and he gave it to the board and they cut further. Mr. Isaia said so we can still have money to support our operations and still have money for Coe-Brown. He doesn't feel we should be voting this down because the children at the elementary need these extra-curricular activities to find their identity, which will help at Coe-Brown. He doesn't see why the elementary school has cut down and make sacrifices, while the contracted private endowment school doesn't have to suffer at all, while we, as the taxpayers have to pay this bill.

Betsy Chadwick said that she was in favor of the previous article until she realized that Article 5 was going to be amended, and she feels like we are doing a moving target vote here because it changes as we go and she doesn't appreciate that.

Randy Conrad said he runs at risk programs when he started 1.2 million kids dropped out of high school when he started his job 6 years ago and now 2.3 drop out now. Statistics tell us that it starts at the lowest level of the school system and the reason it is happening is that we aren't paying for the school systems. So he thinks they need the vote passed.

Doug Sargent said you could take this amendment and all the other things that school district is asking for and our taxes are going up. He personally likes his house and wants to live in it "to hell with the kids." The Moderator said we will have a civil meeting or you will be removed.

Joanne Bailey said in answer to the speaker a few back, we do need to support the elementary school but she would like to remind you that the Northwood kids attend the elementary school but the kids we pay the tuition for to go to Coe-Brown don't come from Mars, they also come from Northwood.

Kathy LaChance said it takes a lot for her to get up and speak. She asked how many of the members moved to Northwood because of the school system, because that affects your tax base. No matter why you live here if we don't with "our kids that can go to hell." You are going to be in trouble. She has watched her tax bill increase every year to pay for whatever we needed in this town. We have built hundreds of news houses in this

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area and she has watched it happen in her backyard. She has watched those people move in to this town because of our school system. She has watched those people send their kids to this school. Someday those kids are going to be taking care of you. You may want to tell my 2 children to go to hell but it is not going to happen, they will take damm good care of you.

The amendment passed by a show of hands.

Article 5 as amended: To see if the Northwood School District will vote to raise and appropriate the Budget Committee's recommended amount of twelve million, one hundred twenty four thousand, nine hundred fifty one dollars (\$12,124,951) 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 district.

A ballot vote: Yes 161 No 42 the article passed

**A motion was made and seconded to restrict reconsideration of Articles 4& 5
Passed by a voice vote**

Article 6. To see if the Northwood School District will vote to raise and appropriate the sum of one hundred sixty thousand dollars (\$160,000) to install a new roof on the Northwood Elementary School and to authorize withdrawal of eighty thousand dollars (\$80,000) from the existing Capital Reserve Fund for that purpose. The balance of eighty thousand dollars (\$80,000) is to come from general taxation.

Tax Impact: \$0.14

Recommended by the School Board 5-0 Vote

Not recommended by the Budget Committee 4-6 Vote

Moved & seconded

Dave Ruth explained that the warrant article was to repair sections of the roof; not the roof covering the gym, new addition or the kindergarten. It is for everything in the middle; installing a new roof and removing everything right down to the bare concrete, putting down membrane, 4 inches of installation, and a new rubber membrane over that. Last year they got an estimate for the roof and they thought within 1 to 2 years that it would be a good idea to take care of this roof before problems happen. The bid we had last year was for \$195,000; we have a bid this year of \$160,000 part of that is the decreasing costs because oil last year was so high and oil products have come down in price. We weren't quite sure what the asbestos impact would be on that roof as we started ripping things apart; we now find out that it is minimal, just around the very edges. The tax impact is only half of the total because we are asking to take half of the funds out of the capital reserve fund. If we don't repair it we are taking a chance. If he doesn't repair his roof he is impacting 5 people. Here if we don't do it and something happens the cost exponentially higher then it would be at his own house and the damage to other people (over 500 people) in the building at the time. We don't think it is good business sense to really wait and take a chance in repairing the roof. This building has been well taken care of and maintained. There have been a number of additions over the last twenty-five to

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thirty years, so they feel it is great keep thing to keep maintain this building. As some of you know in Stratford this year, where the deterioration of the outside wall around the gym, cafeteria, and library are so bad they had to in a sense condemn it so people can't go in there. They did do one small repair so they could use it a little. So they are now in the process of spending anywhere from one and five million dollars approximately. So we feel maintain what we have and take good care of it and in the long run it saves us money.

Dan McNally explained that the reason why the budget committee didn't recommend it was because the way it is being funded. The capital reserve has more money than the \$80,000 and they thought they could take more from the capital reserve and ask for less in taxation.

Dave Ruth said that the money that is in the capital reserve fund is approximately right now with interest \$122,571; we felt as a committee that we would take half out \$80,000 out of that fund and then add \$80,000 for the taxes which comes out to \$0.14 on the taxes per thousand; which would keep something in the kitty. We feel it would be good business sense again; we don't want to predict that anything bad will happen but over the years we have had different things happen in the building. If something happens in September, we probably can't raise money again until March when we have our meeting. What we do have is the money from that discretionary fund, so we would have to take money out of that discretionary fund to pay the bill. If something did happen, good fortune maybe nothing will ever happen for twenty years, but we felt that was a small amount of money and it is better to be prepared with a small amount in the kitty as a rainy day fund.

Ellen Schreiber asked for clarification he alluded to a perhaps a safety concern with 500 people in the building if something might happen, if there was some sort of significant risk or safety issue, we needed to be aware of talking about leaks or caving in. Dave Ruth said they were talking about leaks and if the leaks are there, he is not an engineer, if the leaks start as we have ice melting if that is where the leak occurs. That soaks what ever is up in the ceiling before it even comes to the floor and it hits those tiles or whatever is on the floor and that gets wet and that collapses. So it is like asking if lightning is going to strike but they just want to be prepared.

Jim Hadley said that it came up last year and some recommendations were that the town finances some of these capital improvements and an article after this would, if it passes, add fifty thousand so that would give you \$90,000. The other option would be to finance it, the rates are pretty low with the banks and the town does not have interest the payment would be taken next year out of the fund so it would have an impact on taxes and the town wouldn't have to raise it today.

Dave Ruth replied that the committee felt that for small amount of \$80,000 to go get a 3 or 5 or 10 year bond was going to extend that payment of \$80,000 with even a small amount of interest would make a lot more for the total. Plus every year with the bookkeeping alone to make sure things are paid on time, they felt the \$80,000 in taxes this year, it is a one time thing, would effect everyone in the room (and this is a guess) between \$35 and \$45 one time payment.

Passed by a show of hands.

Article 7. To see if the Northwood School District will vote to raise and appropriate "up to" twenty five thousand dollars (\$25,000) to be placed in the Special Education Capital

Northwood School District Meeting March 6, 2010

Reserve Fund for the purpose of meeting the expenses of educating educationally disabled children for the Northwood School District in accordance with the provisions of RSA 35:1-b, with such amount to be funded from year end undesignated fund balance (surplus) available on July 1, 2010? Current balance at 12/31/09 is \$142,061.23

Tax Impact: \$0

Recommended by the School Board 5-0 Vote

Recommended by the Budget Committee 7-3 Vote

Moved and seconded.

Dave Ruth explained the purpose of this fund.

Passed by a show of hands

Article 8. To see if the Northwood School District will vote to raise and appropriate “up to” fifty thousand dollars (\$50,000) to be placed in the Building Capital Improvement Capital Reserve Fund for the purpose of funding any and all capital improvements to the school building as well as all or part of the cost of new construction for the Northwood School District, with such amount to be funded from year end undesignated fund balance (surplus) available on July 1, 2010? Current balance at 12/31/09 is \$122,571.62

Tax Impact: \$0

Recommended by the School Board 5-0 Vote

Recommended by the Budget Committee 12-3 Vote

Moved and seconded.

Dave Ruth explained the article.

Passed by a show of hands

Before opening on Article 9. The Moderator advised the house that he is the chairman of the science department at Coe-Brown Academy and said that since the next article deals with Coe-Brown, was there any member who felt he should step down?

Hearing no objections, he continued

Article 9. Shall the Northwood School District vote to approve a tuition agreement with Coe-Brown Northwood Academy for the education of district high school students at Coe- Brown Northwood Academy, as negotiated by the Northwood School Board which, among other things, provides for an initial term of ten (10) years with an option to renew for an additional five (5) years, and calls for the payment of tuition based upon the school’s net operating cost per high school student and the payment of a 2% rental charge based on 2% of the capital cost of Coe- Brown Academy’s school buildings, and further authorize the Northwood School Board to submit the agreement to the New Hampshire State Board of Education for approval pursuant to RSA 194:22, and to authorize the Northwood School Board to take such other and further acts as are necessary to carry out this vote including the adoption of minor amendments to the agreement from time to time during its term, without further action of the Northwood School District meeting?

Northwood School District Meeting March 6, 2010

Moved and seconded.

Bill Tappan explained the article and that Coe-Brown is our school of record. We are already under contract and to not have us negotiate a contract would leave us without a place for our high schoolers to go to school. The contract is currently a 10-year contract with a 5-year additional option. Without that contract or ability to sign a new contract with Coe-Brown, we would have to negotiate annually and/or find another place for our children to go to school.

Kate McNally asked if the contract was up this year either the ten-year part or the five-year extension. Bill Tappan said that the contract the ten-year with the five-year extension is now up. Mrs. McNally asked if they had negotiated an agreement yet? Mr. Tappan replied that they are working on it.

Nick Isaia said keeping this contract the same, as it is now that when we come to vote on school budgets it is going to be the same thing the school budget supporting both schools and if we cut back our school is still the one that suffers.

Bruce Farr called the question and was seconded.

Jim Hadley stated that this represents the largest contract dollar wise that the district has ever enter into and that not allowing him four minutes of discourse would be a disservice to the taxpayers of this district. The moderator asked if the house would yield the time and the general consensus was to allow time. Mr. Hadley's question was wanted to know who voted either against or abstained form voting on this article and why and his second question was a portion in surplus is returned every year by every public school and public/private academy in this state with the exception of Coe-Brown during this past 15 years. That is a concern/ issue and it mentions minor amendments can take place whether or not that is minor or not. Did you review their financial records to determine whether or not any of the surpluses should be coming back to the town? Bill Tappan said that he was the one, who voted against this, and the reason was not that it isn't the right thing to do; it is more about they were voting on whether or not to bring this to the town for a vote. You voted for us to do your business, this is part of that business so he didn't think it was necessary to bring to the community for a vote. As for the next question they did look at everything and that doesn't give you the information to do the type of detailed analysis that we do here. We are dealing with a contractor or outside vendor. We are in an unusual position because we don't have a lot of options to just walk away. Mr. Hadley made the recommendation that they talk to the business administrator in Hampsted to learn about the reconciliation he gets every year from Pinkerton Academy in Derry.

Passed by a show of hands

Article 10 To see if the Northwood School District will vote to designate the School Board as agents to expend for the following capital reserve fund: Building Capital Improvement Capital Reserve Fund.

Tax Impact: \$0

Recommended by the School Board 5-0 Vote

Moved and seconded; passed by a voice vote

Article 11. Shall the school district accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely,

Northwood School District Meeting March 6, 2010

until specific rescission of such authority, the School Board to apply for, accept and expend, without further action by the school district, unanticipated money from state, federal, or other governmental unit or private source which becomes available during the fiscal year?

Moved and seconded; passed by a voice vote

Article 12. To hear the reports of agents, auditors, committees, or officers and pass any vote related thereto.

Recommended by the School Board 5-0 Vote

Moved and seconded; passed by a voice vote

Article 13. To choose agents and committees in relation to any subject embraced in this warrant.

Recommended by the School Board 5-0 Vote

Moved and seconded; passed by a voice vote

Article 14. To transact any business that may legally come before this meeting.

Recommended by the School Board 5-0 Vote

Colleen Pingree made a motion to adjourn. It was seconded and passed by a voice vote

Meeting Adjourned at 1:45 PM

Respectfully submitted
Penny Hampl
School District Clerk

OFFICIAL SCHOOL DISTRICT BALLOT
NORTHWOOD, NEW HAMPSHIRE
MARCH 9, 2010

I hereby certify that this Ballot contains the names of all the candidates.
Penny Hampl, School District Clerk

SCHOOL BOARD MEMBER for three years
Vote for Two

Helen Ash 187*

Dave Ruth 208*

*elected

Respectfully submitted,
Penny Hampl
School District Clerk

September 16, 2010, Oath of Office administered to Randy Conrad, who was appointed to fill a vacant seat on the Northwood School Board until the March, 2011 elections.

Respectfully submitted
Penny Hampl
School District Clerk

State of New Hampshire

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

You are hereby notified to meet at the Northwood School in said District on the 5th of March, 2011, at 9:00 o'clock in the forenoon to act upon the following subjects:

1. To see if the Northwood School District will vote to raise and appropriate "up to" \$ 95,000 to be placed in the previously established **Special Education Capital Reserve Fund** for the purpose of meeting the expenses of educating educationally disabled children for the Northwood School District in accordance with the provisions of RSA 35:1-b, with such amount to be funded from year end undesignated fund balance (surplus) available on July 1, 2011? Current balance as of November 30, 2010 is \$5,781.

Recommended by the School Board 5-0 Vote
Recommended by the Budget Committee 12-0 Vote

2. To see if the Northwood School District will vote to raise and appropriate "up to" \$ 26,724 to be placed in the **High School Tuition Capital Reserve Fund**, established in March, 2010 for the purpose of funding tuition payments of Northwood High School students with such amount to be funded from year-end undesignated fund balance (surplus) available on July 1, 2011? Current balance as of November 30, 2010 is \$100,816.

Recommended by the School Board 5-0 Vote
Recommended by the Budget Committee 12-0 Vote

3. Shall the Northwood School District adopt the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the Northwood School District on the second Tuesday in March.

Not Recommended by the School Board 5-0 Vote

This is a Petition Warrant Article

4. To see if the Northwood School District will vote to raise and appropriate the Budget Committee's recommended amount of **Twelve million one hundred seventy two thousand seventy six dollars (\$12,172,076)** (Estimated tax impact \$ -.55) 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 district. The Northwood School Board recommends **Twelve million seven hundred forty nine thousand six hundred sixty one dollars (\$12,749,661)**. (Recommended by the School Board 5-0 Vote and Estimated Tax Impact \$.69) This article does not include appropriations voted in other warrant articles.

Recommended by the Budget Committee 7-3 Vote

Passed

Passed

*118
109*

5. "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 District and the Northwood Educational Support Personnel Association which calls for increases in salaries, benefits, and other costs at current staffing levels:

Year 2011-2012

Estimated Increase

\$ 39,142 Estimated Tax Impact: \$ 0.08

Year 2012-2013

Estimated Increase from Prior Year

\$ 5,537

125
127
defeated
"and further to raise and appropriate the sum of \$39,142 for the upcoming fiscal year. Such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement?"

Recommended by the School Board 5-0 Vote

Not Recommended by the Budget Committee 10-2 Vote

- defeated
6. To see if the Northwood School District, if Article #5 is defeated, will authorize the governing board to call one special meeting, at its option, to address Article #5 cost items only?

Recommended by the School Board 5-0 Vote

7. "Shall the Northwood School District vote to accept the fact-finder's recommendations dated February 1, 2011 for a collective bargaining agreement between the Northwood School District and the Northwood Teachers Association and further vote to approve the cost items associated therewith which call for the following increases in salaries and benefits at current staffing levels:

Year 2011-2012

Estimated Increase

\$ 40,632 Estimated Tax Impact \$.09

Year 2012-2013

Estimated Increase from Prior Year

\$ 31,823

"and further to raise and appropriate the sum of \$ 40,632 for the 2011-2012 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."

Recommended by the School Board 3-1 Vote

Not Recommended by the Budget Committee 7-4 Vote

8. To hear the reports of agents, auditors, committees, or officers and pass any vote related thereto.

Recommended by the School Board 5-0 Vote

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

Recommended by the School Board 5-0 Vote

10. To transact any business that may legally come before this meeting.

Recommended by the School Board 5-0 Vote

Given under our hands at said Northwood this 7th Day of February 2011.

[Handwritten signature]

David Rutz *Mark Overmyer*

[Handwritten signature] SCHOOL BOARD

A true copy of Warrant - Attest:

[Handwritten signature] *[Handwritten signature]*

David Rutz *Mark Overmyer*

[Handwritten signature] SCHOOL BOARD

I certify on the *10* day of February, 2011 I posted a copy of the written warrant attested by the School Board of said District at the place of the meeting within named and a like attested copy at SAU 44 being a public place in said district.

[Handwritten signature]

Frank Markiewicz
Business Administrator

SS Northwood 2011

Personally appeared the said Frank Markiewicz and made oath the above Warrant Articles and certificate by Northwood School Board is signed is true.

Before me *[Handwritten signature]* Justice of the Peace/Notary

PATRICIA A. BEACH, Notary Public
My Commission Expires October 6, 2015

SCHOOL BUDGET FORM

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

OF: NORTHWOOD (SAU #44) NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2011 to June 30, 2012

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

- 1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
- 2. Hold at least one public hearing on this budget.
- 3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): _____

BUDGET COMMITTEE

Please sign in ink.

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Virginia Dede
Bonnie Lee Sears
James Hunt
Nona C. Holmes
John J. ...

Robert W. Holdings
Betsy ...
Kerri ...
James J. ...
John S. ...

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
 MUNICIPAL SERVICES DIVISION
 P.O. BOX 487, CONCORD, NH 03302-0487
 (603)271-3397

1 2 3 4 5 6 7 8 9

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	INSTRUCTION	OP Bud. WARR. ART.#	Expenditures for Year 7/1/09 to 6/30/10	Appropriations Current Year as Approved by DRA	School Board's Appropriations		Budget Committee's Approp.	
						Ensuing Fiscal Year (Recommended)	(Not Recommended)	Ensuing Fiscal Year (Recommended)	(Not Recommended)
1100-1199	Regular Programs			6,110,021	6,418,255	6,428,357	0	6,429,433	
1200-1299	Special Programs			2,655,352	2,579,984	2,992,884	0	2,545,069	
1300-1399	Vocational Programs			0	24,062	25,925	0	24,062	
1400-1499	Other Programs			49,634	53,523	61,662	0	58,523	
1500-1599	Non-Public Programs			0	0	0	0	0	
1600-1699	Adult/Continuing Ed. Programs			0	0	0	0	0	
1700-1799	Community/Jr.College Ed. Programs			0	0	0	0	0	
1800-1899	Community Service Programs			0	0	0	0	0	
SUPPORT SERVICES									
2000-2199	Student Support Services			498,821	461,866	480,530	0	464,500	
2200-2299	Instructional Staff Services			192,796	218,627	241,268	0	220,026	
GENERAL ADMINISTRATION									
2310-840	School Board Contingency			0	0	0	0	0	
2310-2319	Other School Board			102,866	60,688	62,076	0	60,688	
EXECUTIVE ADMINISTRATION									
2320-310	SAU Management Services			293,542	288,344	300,761	0	288,344	
2320-2399	All Other Administration			0	0	0	0	0	
2400-2499	School Administration Service			330,234	273,795	371,488	0	273,795	
2500-2599	Business			53,780	53,616	59,633	0	53,616	
2600-2699	Operation & Maintenance of Plant			364,740	424,198	487,059	0	428,260	
2700-2799	Student Transportation			831,114	766,942	706,828	0	766,942	
2800-2999	Support Service Central & Other			0	0	0	0	0	
NON-INSTRUCTIONAL SERVICES									
3100	Food Service Operations			162,269	182,358	167,168	0	181,745	
3200	Enterprise Operations			0	0	0	0	0	

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud WARR. ART.#	Expenditures for Year 7/1/09 to 6/30/10	Appropriations Current Year As Approved by DRA	School Board's Appropriations Ensuuing Fiscal Year (Recommended)	School Board's Appropriations (Not Recommended)	Budget Committee's Approp. Ensuuing Fiscal Year (Recommended)	Budget Committee's Approp. (Not Recommended)
FACILITIES ACQUISITION AND CONSTRUCTION								
4100	Site Acquisition		0	0	0	0	0	0
4200	Site Improvement		0	0	0	0	0	0
4300	Architectural/Engineering		0	0	0	0	0	0
4400	Educational Specification Develop.		0	0	0	0	0	0
4500	Building Acquisition/Construction		0	0	0	0	0	0
4600	Building Improvement Services		0	0	0	0	0	0
4900	Other Facilities Acquisition and Construction Services		0	0	0	0	0	0
OTHER OUTLAYS								
5110	Debt Service - Principal		99,941	87,073	74,023	0	87,073	
5120	Debt Service - Interest		290,000	290,000	290,000	0	290,000	
FUND TRANSFERS								
5220-5221	To Food Service		0	0	0	0	0	
5222-5229	To Other Special Revenue		0	0	0	0	0	
5230-5239	To Capital Projects		0	160,000	0	0	0	
5254	To Agency Funds		0	106,317	0	0	0	
5300-5399	Intergovernmental Agency Alloc.		0	0	0	0	0	
	SUPPLEMENTAL		0	0	0	0	0	
	DEFICIT		0	0	0	0	0	
	Operating Budget Total		12,035,110	12,448,748	12,749,661	0	12,172,076	

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
REVENUE FROM LOCAL SOURCES					
1300-1349	Tuition		0	0	0
1400-1449	Transportation Fees		0	500	0
1500-1599	Earnings on Investments		5,000	100	2,500
1600-1699	Food Service Sales		60,000	60,000	60,000
1700-1799	Student Activities		0	0	0
1800-1899	Community Services Activities		0	0	0
1900-1999	Other Local Sources		900	22,000	22,900
REVENUE FROM STATE SOURCES					
3210	School Building Aid		87,814	87,814	87,814
3220	Kindergarten Aid		0	0	0
3215	Kindergarten Building Aid		0	0	0
3230	Catastrophic Aid		257,648	250,000	250,000
3240-3249	Vocational Aid		0	0	0
3250	Adult Education		0	0	0
3260	Child Nutrition		5,000	5,000	1,800
3270	Driver Education		0	0	0
3290-3299	Other State Sources		0	0	
REVENUE FROM FEDERAL SOURCES					
4100-4539	Federal Program Grants		0	0	0
4540	Vocational Education		0	0	0
4550	Adult Education		0	0	0
4560	Child Nutrition		35,000	30,000	30,000
4570	Disabilities Programs		0	0	0
4580	Medicaid Distribution		165,000	160,000	165,000
4590-4999	Other Federal Sources (except 4810)		0	74,782	74,782
4810	Federal Forest Reserve		0	0	0
OTHER FINANCING SOURCES					
5110-5139	Sale of Bonds or Notes		0	0	0
5221	Transfer from Food Service-Spec.Rev.Fund		0	0	0
5222	Transfer from Other Special Revenue Funds		80,000	0	0
5230	Transfer from Capital Project Funds		0	0	0
5251	Transfer from Capital Reserve Funds		0	0	0

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
OTHER FINANCING SOURCES (Cont.)					
5252	Transfer from Expendable Trust Funds		0	0	0
5253	Transfer from Non-Expendable Trust Funds		0	0	0
5300-5699	Other Financing Sources		0	0	0
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN		0	0	0
	Supplemental Appropriation (Contra)		0	0	0
	Voted From Fund Balance		106,317	0	0
	Fund Balance to Reduce Taxes		0	0	0
	Total Estimated Revenue & Credits		696,362	690,196	694,796

****BUDGET SUMMARY****

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	12,448,748	12,749,661	12,172,076
Special Warrant Articles Recommended (from page 4)		121,724	121,724
Individual Warrant Articles Recommended (from page 4)		79,774	0
TOTAL Appropriations Recommended	12,448,748	12,951,159	12,293,800
Less: Amount of Estimated Revenues & Credits (from above)	696,362	690,196	694,796
Less: Amount of State Education Tax/Grant	3,464,058	3,551,326	3,551,326
Estimated Amount of Local Taxes to be Raised For Education	8,288,328	8,709,637	8,047,678

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: _____ 1,272,752.00
 (See Supplemental Schedule With 10% Calculation)

NORTHWOOD SCHOOL DISTRICT

2011-12 School Bd. and Budget Comte Budgets

Account Number / Description	2 Years Prior Budget 7/1/2009 - 6/30/2010	2 Years Prior Actual 7/1/2009 - 6/30/2010	1 Year Prior Adopted 7/1/2010 - 6/30/2011	School Board Budget 7/1/2011 - 6/30/2012	Budget Committee 7/1/2011 - 6/30/2012	Difference
01 General Fund						
1100 Regular Education						
01-1100-5110-201 Teacher Salaries:	1,691,564	1,641,797	1,702,315	1,709,284		
01-1100-5110-401 Teacher Aide Wages	81,352	61,154	64,449	80,728		
01-1100-5120-020 Teacher Substitutes Wages	40,000	55,504	38,000	45,000		
01-1100-5120-030 Title I Wages (SAU Reimbursed)	0	38,762	1	1		
01-1100-5120-040 Aide Substitutes Wages	4,500	3,658	2,500	3,000		
01-1100-5121-020 Tutor Wages	500	90	1,500	3,000		
01-1100-5122-000 Regular Ed - Longevity Increases	0	0	0	3,000		
01-1100-5211-000 Health Insurance	563,748	556,692	539,189	572,451		
01-1100-5212-000 Dental Insurance	45,448	52,136	40,871	40,129		
01-1100-5213-000 Life Insurance:	13,558	12,651	13,233	16,299		
01-1100-5214-000 Disability Insurance	0	0	0	6,133		
01-1100-5219-000 Section 125 Plan	500	500	500	500		
01-1100-5219-020 Health Insurance - Buyouts	34,934	32,386	32,700	50,000		
01-1100-5220-000 F.I.C.A.:	139,071	136,800	138,170	144,892		
01-1100-5232-020 Retirement (Certified):	116,463	122,717	136,526	155,304		
01-1100-5250-000 Unemployment Compensation	5,044	6,583	5,044	10,853		
01-1100-5260-000 Worker's Compensation	15,443	11,469	15,443	12,000		
01-1100-5430-000 Repairs and Maintenance:	1,200	1,200	1,200	1		
01-1100-5442-000 Copier Services - Teacher's Rm	23,962	19,001	16,746	16,126		
01-1100-5561-000 Tuition-Other Public Schools	24,576	42,840	1	1		
01-1100-5563-000 Tuition-Coe Brown Academy	3,390,408	3,243,040	3,614,915	3,443,580		
01-1100-5610-002 Art Supplies:	3,765	2,080	3,523	4,700		
01-1100-5610-005 Lang Arts-Reading Supplies	1,120	905	1,266	22,016		
01-1100-5610-008 Health - P.E. Supplies	561	532	769	508		
01-1100-5610-011 Math Supplies	30,000	23,723	12,305	13,473		
01-1100-5610-013 Science Supplies:	610	510	913	25,036		
01-1100-5610-015 Social Studies Supplies:	37	40	1,223	3,174		
01-1100-5610-020 Enrichment Supplies	0	0	1	1		

NORTHWOOD SCHOOL DISTRICT

2011-12 School Bd. and Budget Comte Budgets

Account Number / Description	2 Years Prior Budget		2 Years Prior Actual		1 Year Prior Adopted		School Board Budget		Budget Committee		Difference
	7/1/2009 - 6/30/2010	572	7/1/2009 - 6/30/2010	457	7/1/2010 - 6/30/2011	961	7/1/2011 - 6/30/2012	1,848	7/1/2011 - 6/30/2012	20,000	
01-1100-5610-121 Music Supplies											
01-1100-5610-181 General Supplies	27,500		21,162		20,000		20,000				
01-1100-5610-183 Remedial Reading Supplies	1		0		30		1				
01-1100-5610-185 Testing Supplies	6,500		6,225		6,500		1				
01-1100-5640-001 Classroom Textbooks	5,052		2,469		2,295		5,442				
01-1100-5640-002 Classroom Workbooks	9,665		7,160		8,673		11,420				
01-1100-5640-003 Classroom Supplemental Textbooks	345		0		1,102		1				
01-1100-5640-004 Classroom Reference Books	155		141		171		677				
01-1100-5641-005 Classroom Periodicals	843		667		1,290		1,683				
01-1100-5733-001 New Equipment	0		0		421		691				
01-1100-5733-002 New Furniture	6,620		4,915		403		1				
01-1100-5733-012 Science Equipment	1		0		1		1				
01-1100-5737-001 Replacement of Equipment	170		57		1		259				
01-1100-5737-002 Replacement of Furniture	1		0		4,283		5,142				
01-1100-5810-000 Dues and Fees	1		0		1		1				
TOTAL 1100 Regular Education	\$6,285,790		\$6,110,023		\$6,429,435		\$6,428,358				
1200 Special Education											
01-1200-5110-020 Spec Ed Teacher Salaries	301,887		307,661		313,504		287,925				
01-1200-5110-040 Spec Ed. Aide Wages	357,178		324,689		357,349		374,280				
01-1200-5110-050 Spec Ed Secretary Wages	32,308		32,127		32,906		35,162				
01-1200-5120-020 Spe Ed Teacher Substitute Wages	7,000		5,320		7,000		6,500				
01-1200-5120-201 Spe Ed Aide Substitute Wages	12,000		45,055		16,000		22,000				
01-1200-5120-203 Gifted & Talented Wages	1		0		1		0				
01-1200-5121-020 Spec Ed Tutor Wages	4,500		3,536		4,500		3,000				
01-1200-5122-000 Special Education - Longevity Increases	0		0		0		600				
01-1200-5211-000 Health Insurance	180,005		135,009		243,385		244,889				
01-1200-5212-000 Dental Insurance	19,541		14,532		20,995		24,219				
01-1200-5220-000 F.I.C.A.	54,688		52,139		52,726		55,804				
01-1200-5232-020 Retirement (Certified)	21,011		22,174		25,143		26,142				

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01-1200-5232-040 Retirement (Non-Certified):	2,677	2,943	2,698	3,899	3,899	0
01-1200-5430-000 Repairs and Maintenance:	100	100	100	1	1	
01-1200-5550-000 Printing	0	0	1	1	1	
01-1200-5561-000 Spe Ed Tuition-Other Public Schools	33,309	101,422	35,165	0	0	
01-1200-5563-000 Spe Ed Tuition-Coe Brown Academy:	410,495	404,251	473,080	499,012	499,012	
01-1200-5569-000 Spe Ed Tuition-Non-Public Schools	1,072,471	1,196,656	954,340	1,400,608	1,400,608	
01-1200-5610-002 Art Supplies	1	0	1	1	1	
01-1200-5610-005 Lang Arts-Reading Supplies:	230	0	198	610	610	
01-1200-5610-008 Health-P.E. Supplies	1	0	1	1	1	
01-1200-5610-011 Math Supplies:	1	0	417	483	483	
01-1200-5610-012 Music Supplies:	1	0	1	1	1	
01-1200-5610-013 Science Supplies:	1	0	1	1	1	
01-1200-5610-015 Social Studies Supplies:	1	0	1	1	1	
01-1200-5610-181 General Supplies:	2,500	430	2,750	4,658	4,658	
01-1200-5610-185 Testing Supplies:	1,725	1,451	1,935	2,371	2,371	
01-1200-5640-001 Spe Ed Classroom Textbooks:	1,015	907	613	316	316	
01-1200-5640-002 Spe Ed Classroom Workbooks:	78	78	250	392	392	
01-1200-5640-003 Spe Ed Classroom Supplemental Textbooks:	1	0	1	1	1	
01-1200-5640-004 Spe Ed Classroom Reference Books	1	0	1	1	1	
01-1200-5641-000 Classroom Periodicals:	1	0	1	1	1	
01-1200-5733-001 New Equipment:	1	4,873	1	1	1	
01-1200-5733-002 New Furniture:	1	0	1	1	1	
01-1200-5737-001 Replacement of Equipment:	1	0	1	1	1	
01-1200-5737-002 Replacement of Furniture:	1	0	1	1	1	
01-1200-5810-000 Dues and Fees	1	0	1	1	1	
TOTAL 1200 Special Education	\$2,514,733	\$2,655,353	\$2,545,069	\$2,992,885	\$2,992,885	
1310 Vocational Education						
01-1310-5561-000 Vocational Tuition - Other Public School	1	0	24,060	25,923	25,923	
01-1310-5610-000 Vocational Assessment	1	0	1	1	1	

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01-1310-5810-000 Vocational Dues & Fees	1	0	1	1		
TOTAL 1310 Vocational Education	\$3	\$0	\$24,062	\$25,925		\$0
1400 Enrichment						
01-1400-5220-000 F.I.C.A.	0	0	1	0		
01-1400-5231-000 Retirement (Non-Certified)	0	0	1	0		
TOTAL 1400 Enrichment	\$0	\$0	\$2	\$0		
1410 Co-Curricular						
01-1410-5110-003 Co-Curricular Salaries	7,633	9,520	12,633	15,000		
01-1410-5110-006 Substitute Coordinator Stipend	2,100	2,100	2,100	2,100		
01-1410-5110-007 Science Camp Stipends	900	1,000	900	900		
01-1410-5220-000 Fica/Medicare	813	965	813	1,377		
01-1410-5232-020 NHRS Employer	740	398	740	1,222		
01-1410-5232-040 Retirement - Classified	1	192	0	0		
01-1410-5500-000 Assemblies	1	0	1	1		
01-1410-5500-001 Science Camp	17,000	11,820	13,000	13,500		
01-1410-5500-002 Artist In Residence	1	0	1	1		
01-1410-5580-000 Travel Expenses	200	68	1	1		
01-1410-5610-201 Co-Curricular Supplies	200	0	1	1		
01-1410-5733-001 New Equipment	1	0	1	1		
01-1410-5737-001 Replacement of Equipment	1	0	1	1		
01-1410-5810-000 Dues and Fees	200	175	175	175		
TOTAL 1410 Co-Curricular	\$29,791	\$26,238	\$30,367	\$34,280		
1420 Athletic:						
01-1420-5110-000 Athletic Stipends	14,410	14,410	14,410	15,200		
01-1420-5110-202 Athletic Director Stipend	1,690	1,690	1,690	2,000		
01-1420-5220-000 SS and Medicare	1,232	1,228	1,232	1,316		
01-1420-5232-020 NHRS	1,464	642	1,319	1,604		

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01-1420-5232-040 Retirement - Support	0	111	0	0		
01-1420-5500-001 Officials-Umpires-Referees:	5,820	3,315	4,000	5,400		
01-1420-5610-008 Athletic Supplies:	1,958	2,000	1,857	1,857		
01-1420-5737-001 Replacement of Equipment	1	0	1	1		
TOTAL 1420 Athletic:	\$26,575	\$23,396	\$24,509	\$27,378		
1430 Summer School: Literacy Connection Proje						
01-1430-5110-000 Summer School Salaries	3,200	0	3,200	1		
01-1430-5220-000 F.I.C.A.	0	0	245	1		
01-1430-5232-020 Retirement	0	0	0	1		
01-1430-5610-000 Summer School Supplies	200	0	200	1		
TOTAL 1430 Summer School: Literacy Connection Proje	\$3,400	\$0	\$3,645	\$4		
2112 Truant Officer - stipend:						
01-2112-5500-001 Census	1	0	1	1		
01-2112-5500-002 Truant Officer	0	500	750	750		
TOTAL 2112 Truant Officer - stipend:	\$1	\$500	\$751	\$751		
2120 Guidance						
01-2120-5110-000 Guidance Salaries -	88,952	69,196	67,604	79,177		
01-2120-5211-000 Health Insurance - Guidance	0	0	0	18,634		
01-2120-5212-000 Dental Insurance - Guidance	0	0	0	1,166		
01-2120-5220-000 F.I.C.A.:	6,920	5,253	5,172	6,057		
01-2120-5232-020 Retirement (Certified)	6,296	5,183	5,422	7,181		
01-2120-5330-000 Standardized Testing	5,300	4,872	5,300	5,300		
01-2120-5550-000 Printing	1	0	1	1		
01-2120-5580-000 Travel Expenses	50	0	50	75		
01-2120-5610-000 Guidance Supplies	198	198	1	1		
01-2120-5640-000 Guidance Books	250	186	548	276		
01-2120-5641-000 Guidance Periodicals	1	0	1	1		

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01-2120-5733-001 New Equipment	1	0	1	1		
01-2120-5737-001 Replace Equipment	1	0	1	1		
01-2120-5737-002 Replacement of Furniture	1	0	1	1		
01-2120-5810-000 Guidance Dues and Fees:	312	310	312	310		
TOTAL 2120 Guidance	\$108,283	\$85,198	\$84,414	\$118,182		
2130 Nurse's						
01-2130-5110-020 Nurse's Salary:	35,989	33,719	37,248	45,743		
01-2130-5110-203 Nurse's Assistant Wages	20,088	17,211	17,046	18,306		
01-2130-5120-000 Nurse's Substitute Wages	1,800	4,790	1,800	1,800		
01-2130-5211-000 Health Insurance - Nurse's	0	0	0	31,231		
01-2130-5212-000 Dental Insurance - Nurse's	0	0	0	3,445		
01-2130-5220-000 F I C A	4,351	4,082	4,291	5,037		
01-2130-5232-020 Retirement: (Certified)	2,505	2,450	4,598	4,149		
01-2130-5240-000 Professional Development	300	195	300	300		
01-2130-5300-000 Staff Physicals:	150	55	150	150		
01-2130-5300-001 Student Physicals	1	0	1	1		
01-2130-5400-000 Reconditioning	1	0	1	1		
01-2130-5430-000 Repairs and Maintenance	150	0	150	150		
01-2130-5580-000 Travel Expenses	50	0	50	75		
01-2130-5600-000 Health Supplies	1,800	1,577	830	920		
01-2130-5600-002 Health Education Supplies	280	254	49	1		
01-2130-5640-000 Health Textbooks	1	0	1	1		
01-2130-5641-000 Health Periodicals	1	0	1	1		
01-2130-5733-001 New Equipment	1	0	2,884	1		
01-2130-5733-002 New Furniture:	1	0	420	1		
01-2130-5737-001 Replacement of Equipment	182	183	38	1		
01-2130-5737-002 Replacement of Furniture	1	0	1	1		
01-2130-5810-000 Dues and Fees	100	0	100	247		

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TOTAL 2130 Nurse's	\$67,752	\$64,516	\$69,959	\$111,562		
2140 Contracted Services						
01-2140-5310-001 Cost of Medicaid Program	19,126	16,081	20,000	17,589		
01-2140-5310-005 Contracted Service-ESL	23,012	34,639	15,000	15,000		
01-2140-5310-006 Hearing Impaired	1,320	0	1,320	1,320		
01-2140-5323-010 Strafford Learning Center Membership:	5,630	5,041	5,041	4,775		
01-2140-5323-018 Occupation Therapy Supplies:	1	0	1	478		
01-2140-5323-020 Contracted Occupational Therapy:	41,647	45,878	46,614	35,807		
01-2140-5323-030 Contracted Physical Therapy:	42,108	50,128	53,708	21,440		
01-2140-5330-000 Pre-School Diagnostic Unit:	0	0	1	0		
TOTAL 2140 Contracted Services	\$132,844	\$151,767	\$141,685	\$96,409		
2150 Speech						
01-2150-5323-020 Contracted Speech Services	121,732	196,447	167,319	153,253		
01-2150-5610-001 Speech Supplies:	576	392	373	372		
TOTAL 2150 Speech	\$122,308	\$196,839	\$167,692	\$153,625		
2210 Improvement of Instruction						
01-2210-5112-001 Curriculum Development Salaries	5,000	0	4,000	4,000		
01-2210-5220-000 FICA	880	115	803	803		
01-2210-5232-020 Retirement	800	0	800	952		
01-2210-5319-001 Staff Development Coordinator & Mentors:	6,500	1,500	6,500	6,500		
01-2210-5550-000 Printing Services	500	0	1	1		
01-2210-5580-000 Travel	100	0	100	100		
TOTAL 2210 Improvement of Instruction	\$13,780	\$1,615	\$12,204	\$12,356		
2213 Instructional Staff Training						
01-2213-5240-020 Course Tuition -Teachers	18,000	17,303	17,000	17,000		
01-2213-5240-040 Course Tuition - Support Staff	3,000	575	3,000	3,000		
01-2213-5322-001 In-Service Training	2,200	0	2,200	1,500		

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01-2213-5322-002 Staff Development Workshops -Sup Staff	3,000	1,255	3,000	3,000		
01-2213-5322-003 Staff Development Workshops - Teachers	6,000	3,492	6,000	6,000		
01-2213-5322-005 Staff Development Plan Revision	500	0	0	0		
TOTAL 2213 Instructional Staff Training	\$32,700	\$22,625	\$31,200	\$30,500		
2220 Media						
01-2220-5110-020 Librarian-Salary:	47,390	49,049	50,766	53,343		
01-2220-5120-020 Librarian Substitute Wages	560	140	560	560		
01-2220-5122-000 Librarian - Longevity Increases	0	0	0	150		
01-2220-5220-000 F.I.C.A.:	3,668	3,609	3,926	4,135		
01-2220-5232-020 Retirement (Certified)	3,298	3,674	4,071	4,852		
01-2220-5610-182 Library General Supplies.	852	768	194	150		
01-2220-5610-184 Library A.V. Supplies:	90	75	850	954		
01-2220-5640-001 Library Books:	3,000	2,041	2,871	2,388		
01-2220-5640-002 Library Periodicals:	729	574	594	722		
01-2220-5733-001 New Equipment:	1	0	1	1		
01-2220-5733-002 New Furniture:	1	0	1	1		
01-2220-5737-001 Replacement of Equipment	267	161	365	633		
01-2220-5737-002 Replacement of Furniture	1	0	1	1		
TOTAL 2220 Media	\$59,857	\$60,091	\$64,200	\$67,890		
2225 Computer Instruction Services						
01-2225-5110-002 Technology Director Salary:	61,532	61,532	61,532	63,378		
01-2225-5220-000 F.I.C.A.	4,708	4,713	4,708	4,848		
01-2225-5232-040 Retirement (Non-Certified)	5,594	5,636	5,636	7,029		
01-2225-5310-001 Internet Services	1,448	1,687	1,598	2,990		
01-2225-5440-001 Computer Repairs & Maintenance	1,500	1,435	1,500	2,500		
01-2225-5610-001 Computer Software	13,237	11,081	12,356	32,772		
01-2225-5610-002 Computer Supplies	6,059	4,726	4,865	5,659		
01-2225-5733-001 New Equipment - Technology	2,639	2,559	1	1		

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01-2225-5737-001 Replacement of Equipment - Technology	15,000	14,995	20,094	11,144		
01-2225-5810-000 Dues and Fees	130	100	130	200		
TOTAL 2225 Computer Instruction Services	\$111,847	\$108,464	\$112,420	\$130,521		
2310 School Board Services						
01-2310-5119-010 School Board-Salaries:	10,500	10,333	10,500	10,500		
01-2310-5119-102 School District Moderator Salary	200	200	200	250		
01-2310-5119-501 School District Clerk Salary	250	350	250	250		
01-2310-5119-502 School District Secretary Wages	2,600	3,200	2,600	4,000		
01-2310-5220-000 F.I.C.A.	1,129	1,177	1,037	1,224		
01-2310-5313-000 Criminal Record Checks	2,500	2,107	2,500	2,500		
01-2310-5319-101 School District Treasurer Salary	1,500	1,500	1,500	1,500		
01-2310-5330-001 School District Auditor	5,500	7,500	12,500	13,000		
01-2310-5330-002 Attorney & Negotiator	10,000	61,689	20,000	20,000		
01-2310-5500-000 Police	500	693	750	750		
01-2310-5540-000 Advertising-Legal Notices:	2,500	3,678	1,400	1,400		
01-2310-5550-000 Printing	1	1,188	1	1		
01-2310-5580-101 Travel Reimbursement	600	1,009	500	250		
01-2310-5580-102 District Treasurer Mileage	0	0	1,000	1,000		
01-2310-5800-001 School Board Expenses	1,900	3,923	1,500	1,000		
01-2310-5800-002 Election Day Expenses	450	418	450	450		
01-2310-5810-000 School Board Dues & Fees	3,850	3,900	4,000	4,000		
TOTAL 2310 School Board Services	\$43,980	\$102,865	\$60,688	\$62,075		
2321 EXPENSES-S.A.U. # 44:						
01-2321-5800-000 S.A.U. # 44	293,542	293,542	288,344	300,761		
TOTAL 2321 EXPENSES-S.A.U. # 44:	\$293,542	\$293,542	\$288,344	\$300,761		
2410 Office of the Principal						
01-2410-5110-101 Principal Salary:	84,357	109,919	79,000	81,370		

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01-2410-5110-102 Assistant Principal Salary:	67,486	86,797	63,000	69,010					
01-2410-5110-501 Secretarial Wages	59,450	55,603	57,675	60,330					
01-2410-5115-000 Salary Adjustments	0	0	0	12,000					
01-2410-5120-201 Secretary Substitute Wages	1,700	1,050	1,700	1,400					
01-2410-5211-000 Health Insurance: (Cert and Non-Certific	0	0	0	67,297					
01-2410-5212-000 Dental Insurance: (Cert and Non-Certific	0	0	0	7,497					
01-2410-5220-000 F I C A	16,294	19,082	15,405	16,226					
01-2410-5232-020 Retirement (Certified)	14,362	14,734	13,007	13,639					
01-2410-5232-040 Retirement (Non-Certified)	5,404	5,093	4,626	6,691					
01-2410-5322-000 Staff Development	2,500	2,803	8,000	8,000					
01-2410-5430-000 Repairs and Maintenance.	2,000	1,998	1,500	1					
01-2410-5442-001 Contracted Service - Copier Lease	3,491	4,365	4,579	4,000					
01-2410-5442-002 Contracted Services - Computer Support	2,400	2,550	2,400	2,550					
01-2410-5531-000 Telephone:	10,500	6,287	9,000	7,000					
01-2410-5534-000 Postage:	4,300	4,801	4,500	4,000					
01-2410-5550-000 Printing	1,500	1,500	1,500	2,000					
01-2410-5580-000 Travel Expenses:	225	320	500	500					
01-2410-5610-182 Supplies and Forms:	2,000	1,611	2,000	2,000					
01-2410-5650-000 Computer Software System Supplies:	1	0	300	300					
01-2410-5733-001 New Equipment	1	0	1	1					
01-2410-5733-002 New Furniture:	1	0	1	1					
01-2410-5737-001 Replacement of Equipment:	8,660	8,765	1,500	1,500					
01-2410-5737-002 Replacement of Furniture	1	0	1	575					
01-2410-5810-000 Dues and Fees:	1,800	1,335	1,800	1,800					
01-2410-5890-000 Graduation Expenses:	1,800	1,621	1,800	1,800					
TOTAL 2410 Office of the Principal	\$290,233	\$330,234	\$273,795	\$371,488					
2510 Fiscal Services									
01-2510-5110-000 Finance Wages	43,260	42,000	42,000	43,260					
01-2510-5220-000 F I C A.	3,309	3,216	3,213	3,309					

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01-2510-5232-040 Retirement:	3,933	3,985	3,847	4,798		
01-2510-5322-000 Staff Development - Finance	0	0	0	3,900		
01-2510-5323-020 Finance Contracted Services	0	0	1	0		
01-2510-5430-000 Repairs and Maintenance:	300	0	100	100		
01-2510-5442-000 Computer Support - ADS	2,400	2,818	3,000	3,000		
01-2510-5531-000 Telephone	150	491	150	1		
01-2510-5580-000 Travel Expenses	600	297	400	360		
01-2510-5610-001 Finance Supplies:	1,200	974	800	800		
01-2510-5610-002 Computer Software	300	0	100	100		
01-2510-5733-001 New Equipment	0	0	1	1		
01-2510-5733-002 New Furniture:	1	0	1	1		
01-2510-5737-001 Replacement of Equipment:	1	0	1	1		
01-2510-5737-002 Replacement of Furniture:	1	0	1	1		
01-2510-5810-000 Dues & Fees	1	0	1	1		
TOTAL 2510 Fiscal Services	\$55,456	\$53,781	\$53,616	\$59,633		
2620 Maintenance and Operations						
01-2620-5110-901 Facilities Director Salary	46,903	47,203	46,903	48,610		
01-2620-5110-902 Custodial Wages:	100,934	93,950	93,573	107,355		
01-2620-5110-903 Community use of Facilities Wages	4,000	771	4,000	4,000		
01-2620-5112-000 Summer Help Wages	5,000	5,000	5,000	6,000		
01-2620-5112-001 Crossing Guard Wages	6,027	4,727	6,283	5,580		
01-2620-5120-000 Custodial Substitute Wages	3,500	2,575	3,500	3,500		
01-2620-5120-001 Custodial Overtime Wages	3,500	784	3,500	3,500		
01-2620-5120-002 Custodial - Mowing	1,000	962	1,000	1,000		
01-2620-5122-000 Custodian - Longevity Increases	0	0	0	600		
01-2620-5211-000 Health Insurance (Cert. and Non-Certifie	0	0	0	52,334		
01-2620-5212-000 Dental Insurance (Cert and Non-Certifie	0	0	0	2,543		
01-2620-5220-000 F.I.C.A.:	13,072	11,722	8,629	13,781		
01-2620-5232-040 Retirement (Non-Certified)	9,722	9,801	9,722	12,608		

NORTHWOOD SCHOOL DISTRICT

2011-12 School Bd. and Budget Comte Budgets

Account Number / Description	2 Years Prior Budget 7/1/2009 - 6/30/2010	2 Years Prior Actual 7/1/2009 - 6/30/2010	1 Year Prior Adopted 7/1/2010 - 6/30/2011	School Board Budget 7/1/2011 - 6/30/2012	Budget Committee 7/1/2011 - 6/30/2012	Difference
01-2620-5330-000 Cont Serv-Asbestos Inspection	500	500	500	500		
01-2620-5411-000 Water District	4,100	4,100	4,100	4,100		
01-2620-5429-000 Custodial Uniforms	600	71	600	600		
01-2620-5430-001 Building Maintenance	30,100	22,744	23,500	26,800		
01-2620-5430-002 Heating Plant Maintenance	10,000	10,276	10,000	10,000		
01-2620-5430-004 Furniture & Fix tures	1	0	1	1		
01-2620-5430-008 Pest Control	540	540	540	540		
01-2620-5520-000 Insurance Premium - Building & Contents	25,358	16,713	17,574	17,574		
01-2620-5580-000 Travel Expense	600	474	600	600		
01-2620-5610-001 Custodial Supplies	23,000	21,933	23,000	24,000		
01-2620-5610-002 Glass Supplies	1	0	1	0		
01-2620-5610-003 Safety Equipment & Workshops	500	0	500	500		
01-2620-5622-000 Electricity	72,632	55,558	68,500	65,000		
01-2620-5624-000 Fuel Oil	84,000	38,187	75,400	54,500		
01-2620-5733-001 New Equipment	1	0	1	1		
01-2620-5733-002 New Furniture	1	0	1	1		
01-2620-5737-001 Replacement of Equipment	1	0	1	1,500		
01-2620-5737-002 Replacement of Furniture	1	0	1	1		
TOTAL 2620 Maintenance and Operations	\$445,594	\$348,591	\$406,930	\$467,629		
2630 Contracted Service-Rubbish Removal:						
01-2630-5421-001 Rubbish Removal	8,250	5,257	8,250	6,000		
01-2630-5430-005 Grounds Maintenance	3,300	2,365	3,300	3,300		
01-2630-5430-055 Oil Tank Maintenance	600	565	650	700		
TOTAL 2630 Contracted Service-Rubbish Removal:	\$12,150	\$8,187	\$12,200	\$10,000		
2660 Contracted Service-Fire Alarm Service:						
01-2660-5430-001 Fire Alarm Service	2,500	2,454	2,500	2,500		
01-2660-5430-002 Contracted Service - Interecom	1,200	1,200	1,200	1,200		
01-2660-5430-003 Security System	480	480	480	580		

NORTHWOOD SCHOOL DISTRICT

2011-12 School Bd. and Budget Comte Budgets

Account Number / Description	2 Years Prior Budget 7/1/2009 - 6/30/2010	2 Years Prior Actual 7/1/2009 - 6/30/2010	1 Year Prior Adopted 7/1/2010 - 6/30/2011	School Board Budget 7/1/2011 - 6/30/2012	Budget Committee 7/1/2011 - 6/30/2012	Difference
01-2660-5430-004 Elevator Maintenance	2,500	1,826	2,600	2,600		
TOTAL 2660 Contracted Service-Fire Alarm Service:	\$6,680	\$5,960	\$6,780	\$6,880		
2690 State Mandated-Water Testing:						
01-2690-5410-000 Water Testing:	250	0	250	250		
01-2690-5411-000 Septic Tank Maintenance	2,100	2,000	2,100	2,300		
TOTAL 2690 State Mandated-Water Testing:	\$2,350	\$2,000	\$2,350	\$2,550		
2721 School Transportation:						
01-2721-5519-001 Elementary School Transportation:	345,355	315,355	295,024	309,783		
01-2721-5519-002 High School Transportation:	70,996	70,996	110,634	116,168		
01-2721-5519-003 Vocational Transportation	1	0	1	1		
TOTAL 2721 School Transportation:	\$416,352	\$386,351	\$405,659	\$425,952		
2722 Special Education Transportation:						
01-2722-5519-000 Special Education Transportation	172,144	438,490	350,000	269,233		
TOTAL 2722 Special Education Transportation:	\$172,144	\$438,490	\$350,000	\$269,233		
2724 Athletic Transportation:						
01-2724-5519-000 Athletic Transportation:	4,960	5,266	5,709	5,973		
TOTAL 2724 Athletic Transportation:	\$4,960	\$5,266	\$5,709	\$5,973		
2725 Class-Field Trip Transportation:						
01-2725-5519-001 Class Trip Transportation:	5,400	214	3,600	3,600		
01-2725-5519-002 Science Camp Transportation	1,880	793	1,974	2,070		
TOTAL 2725 Class-Field Trip Transportation:	\$7,280	\$1,007	\$5,574	\$5,670		
5100 Payment of Interest:						
01-5100-5830-000 Payment of Interest:	99,941	99,941	87,073	74,023		
01-5100-5910-000 Payment of Principal:	290,000	290,000	290,000	290,000		
TOTAL 5100 Payment of Interest:	\$389,941	\$389,941	\$377,073	\$364,023		

NORTHWOOD SCHOOL DISTRICT

2011-12 School Bd. and Budget Comte Budgets

Account Number / Description	2 Years Prior Budget 7/1/2009 - 6/30/2010	2 Years Prior Actual 7/1/2009 - 6/30/2010	1 Year Prior Adopted 7/1/2010 - 6/30/2011	School Board Budget 7/1/2011 - 6/30/2012	Budget Committee 7/1/2011 - 6/30/2012	Difference
5251 Transfer to Capital Reserve						
01-5251-5450-001 Capital Reserve - Special Education	0	0	25,000	0		
01-5251-5450-002 Capital Reserve - Building Fund	0	0	50,000	0		
01-5251-5450-003 Capital Reserve - Tuition	0	0	100,816	0		
TOTAL 5251 Transfer to Capital Reserve	\$0	\$0	\$175,816	\$0		
TOTAL 01 General Fund	\$11,650,326	\$11,872,840	\$12,166,148	\$12,582,493		

NORTHWOOD SCHOOL DISTRICT

2011-12 School Bd. and Budget Comte Budgets

Account Number / Description	2 Years Prior Budget 7/1/2009 - 6/30/2010	2 Years Prior Actual 7/1/2009 - 6/30/2010	1 Year Prior Adopted 7/1/2010 - 6/30/2011	School Board Budget 7/1/2011 - 6/30/2012	Budget Committee 7/1/2011 - 6/30/2012	Difference
04 Food Service						
3120 Food Service Operations						
04-3120-5110-001 Food Service Director	28,842	28,842	28,842	29,707		
04-3120-5110-002 Food Service Wages	35,629	36,706	38,976	40,302		
04-3120-5120-000 Food Service Substitute Wages	1,000	1,015	1,000	1,000		
04-3120-5211-000 Health Insurance	39,203	35,904	47,863	29,918		
04-3120-5212-000 Dental Insurance	2,307	2,265	2,307	1,563		
04-3120-5220-000 FICA	5,047	4,740	5,143	5,432		
04-3120-5232-040 Retirement (Non-Certified)	2,513	2,642	2,513	3,295		
04-3120-5430-000 Equipment Repairs	2,000	2,205	2,000	2,200		
04-3120-5430-002 Fire Safety Inspection	325	134	325	325		
04-3120-5580-000 Travel Expense	75	218	75	125		
04-3120-5610-001 Supplies	1,700	1,424	1,700	1,700		
04-3120-5623-000 Propane Gas	2,350	2,803	2,350	3,200		
04-3120-5630-000 Food/Milk	47,000	42,999	47,000	47,000		
04-3120-5733-000 Replacement of Equipment	1,000	0	1,000	800		
04-3120-5800-000 Other Expenses	600	138	600	1		
04-3120-5810-000 Dues & Fees	50	232	50	600		
TOTAL 3120 Food Service Operations	\$169,641	\$162,267	\$181,744	\$167,168		
TOTAL 04 Food Service	\$169,641	\$162,267	\$181,744	\$167,168		
GRAND TOTAL	\$11,819,967	\$12,035,107	\$12,347,892	\$12,749,661	\$12,172,076 * *	\$(577,585)

** The Northwood Budget Committee voted to cut the 2011 - 2012 School Board's Proposed Operating Budget by a total of \$577,585. The BC opted not to review the School Board's proposed budget in detail and as a result did not make recommended cuts to specific line items. They elected instead to allow the School Board to decide where those cuts would be made.

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*SERVING THE COMMUNITIES OF:
NORTHWOOD
NOTTINGHAM
STRAFFORD*

*SAU # 44
PRE-SCHOOL
PROGRAM*

MICHAEL LUDWELL, Ph.D.
SUPERINTENDENT OF SCHOOLS

FRANK E. MARKIEWICZ
BUSINESS ADMINISTRATOR

ANNE L. KEBLER, M.Ed.
SPECIAL EDUCATION DIRECTOR

February 2011

Melanson, Heath, and Company PC has conducted an audit of the Northwood School District for Fiscal Year Ending June 30, 2010. The audit report is scheduled for delivery to the district and presented to the Northwood School Board within the next month. A copy of the FY2010 Audit Report will be submitted to the Northwood Town Hall.

Frank Markiewicz
Business Administrator

NORTHWOOD SCHOOL DISTRICT

Management Letter

For the Year Ended June 30, 2009

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To the School Board
Northwood School District
Northwood, New Hampshire

In planning and performing our audit of the financial statements of Northwood School District as of and for the year ended June 30, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered Northwood School District's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northwood School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Northwood School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

Additional Offices:

Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. Material weaknesses are noted in the table of contents and comment headings.

This communication is intended solely for the information and use of management, the School Board, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

After you have had an opportunity to consider our comments and recommendations, we would be pleased to discuss them with you.

Melanson, Heath + Company P.C.

Nashua, New Hampshire

July 20, 2010

CURRENT YEAR RECOMMENDATION:

1. Consider Implementing Internal Control Improvements

Auditing standards state that internal control is a process - affected by those charged with governance, management, and other personnel - designed to provide reasonable assurance about the achievement of the entity's objectives with regard to the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Internal control over the safeguarding of assets against unauthorized acquisition, use, or disposition may include controls related to financial reporting and operations objectives. Generally, controls that are relevant to an audit of financial statements are those that pertain to the entity's objective of reliable financial reporting. The term *financial reporting* relates to the preparation of reliable financial statements that are fairly presented in conformity with generally accepted accounting principles (GAAP). The design and formality of an entity's internal control will vary depending on the entity's size, the industry in which it operates, its culture, and management's philosophy.

In an audit of financial statements, the auditor is not required to perform procedures to identify deficiencies in internal control, or to express an opinion on the effectiveness of the entity's internal control. However, during the course of an audit, the auditor may become aware of deficiencies in internal control while obtaining an understanding of the entity and its environment, including its internal control, assessing the risks of material misstatement of the financial statements due to error or fraud, performing further audit procedures to respond to assessed risks, communicating with management, or otherwise.

In accordance with auditing standards, significant deficiencies in the design or operation of internal controls are required to be communicated to those charged with governance as a part of each audit, regardless of whether a financial statement misstatement has actually occurred. Significant deficiencies that were identified in previous audits and have not yet been remediated are also required to be communicated. We believe the following to be significant deficiencies (or material weaknesses) in internal control, as defined in the introductory letter:

A. Improve Financial Reporting and Accounting System (Material Weakness)

During our fiscal year 2009 audit, a significant number of audit adjustments were required to adjust the District's general ledger balances in order for the financial statements to be properly stated in accordance with Generally Accepted Accounting Principles. The following is a list of issues and deficiencies that were encountered during the audit:

- Prior year adjusting entries needed to be recorded in order for the general ledger beginning balances to agree to the prior year audited financial statements.
- Almost all balance sheet accounts required adjusting journal entries as a result of being incorrect or not properly supported.
- Treasurer's cash balances were not reconciled to cash balances in the general ledger.
- Since reconciliation procedures were not being performed during the year, significant analysis of intergovernmental receivables/payables was required in order to reconcile with the SAU at year end. The large volume of transactions flowing through the SAU that related to goods or services for the District contributed to the complexity in reconciling activity.
- We reviewed student activity funds and noted various accounting and internal control issues. We recommend that these issues be reviewed, and that policies and procedures be implemented in order to provide corrective action.
- There is no breakdown of cash and checks on the food service receipts turnover form.
- District funds should not be used to purchase computers for employees (i.e. loans to employees).
- Total fund balance, instead of unreserved fund balance, was incorrectly used to balance the fiscal year 2009 budget.
- Budgeted transfers were not recorded in the general ledger.

- Departmental receipts should be turned over to the District Treasurer in a timely manner.

We recommend that the District review its accounting system, specifically the issues noted above, and develop monthly procedures to improve financial reporting that is in compliance with Generally Accepted Accounting Principles.

Further, we recommend that the organizational structure of the accounting function within the District and the SAU be reviewed and redesigned. In order to achieve the operational efficiencies that can be achieved in an SAU setting, shared SAU accounting personnel should be performing accounting functions for the District (as well as the other districts), instead of having a separate bookkeeper for the District that performs all functions (SAU example – one accounts payable person, one payroll person, one human resources person, one accountant to oversee all functions). Invoices/bills relating to the District should be directly charged to the District, instead of being paid by the SAU and subsequently billed to the District. Food service claims submitted to the state, and the receipt of those funds, should also be processed by the District rather than through the SAU.

B. Improve Controls Over Disbursements (Material Weakness)

During our testing of vendor and payroll disbursements we found the following issues:

- Vendor disbursements without supporting documentation such as an invoice or receipt.
- Vendor disbursements without documented approval, such as a signature or initials, on the supporting documentation.
- Business purpose not properly documented on disbursement documentation.
- Invoice paid by SAU, instead of being directly charged to the District.
- Vendor manifests signed by the School Board could not be located.

- Checks disbursed prior to approval of the manifest by the School Board.
- Stipends not approved by the School Board.

We recommend that controls over disbursements be improved. Specifically, all vendor payments should have properly approved supporting documentation such as a vendor invoice or receipt. Approval should be clearly documented by someone other than the payee. Business purpose should either be clearly documented or evident. Checks should not be disbursed prior to School Board approval. The implementation of these recommendations will reduce the risk of the occurrence of errors and irregularities within the disbursements function.

C. Establish an Enterprise Risk Management Process and Formalize Internal Controls (Material Weakness)

Enterprise risk management is a process, affected by an entity's governing board, management, and other personnel, applied in strategy-setting, and across the organization. It is designed to identify where an organization may be vulnerable to errors and/or irregularities. A complete risk management process involves written descriptions of specific risk areas identified by those charged with governance (management and board of directors) and a description of how the organization intends on responding to these risks. This process should evaluate risks in relation to achieving the following broad organizational objectives:

Strategic – high-level goals, aligned with and supporting the Organization's mission.

Operations – effective, efficient use of resources.

Reporting – reliability of reporting.

Compliance – compliance with applicable laws and regulations.

We recommend that the governing board of the District establish a formal enterprise risk management process, including the four areas identified

above, and formalize internal controls in response to risks identified. The following is a list of internal control areas that should be addressed as part of this process:

- Consider developing an accounting manual to document policies and procedures related to the accounting function. The lack of documented internal controls is considered by auditing standards to be a significant deficiency.
- Establish a formal monitoring function and regularly monitor operations throughout the year, instead of relying on the annual audit performed by the independent auditors. The implementation of a monitoring function will reduce the risk that errors or irregularities will occur during the year and not be detected by management in a timely manner.
- Consider implementing the following policies:
 - Code of conduct
 - Ethics policy
 - Conflict of interest policy
 - Whistleblower policy
 - Records retention policy
 - Procurement policy

We understand that the existence of the significant deficiencies and material weaknesses noted above may already be known to management and may represent a conscious decision by management or those charged with governance to accept the risk associated with the deficiencies because of cost or other considerations. Management is responsible for making decisions concerning costs to be incurred and related benefits. The auditor's responsibility to communicate significant deficiencies and material weaknesses exists regardless of management's decisions. We encourage the District to implement the recommendations noted above and are available to provide assistance as needed.

NORTHWOOD SCHOOL DISTRICT

Annual Financial Statements

For the Year Ended June 30, 2009

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INDEPENDENT AUDITORS' REPORT

To the School Board
Northwood School District
Northwood, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northwood School District, as of and for the year ended June 30, 2009, which collectively comprise the Northwood School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Northwood School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Northwood School District, as of June 30, 2009, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis, appearing on the following pages, and the other supplementary information appearing on page 26, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of man-

agement regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
July 20, 2010

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Northwood School District (the District), we offer readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2009.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The statement of net assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The statement of activities presents information showing how the District's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for gov-

ernmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

Notes to the financial statements. The notes provide additional information that are essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$ 2,652,988 (i.e., net assets), a change of \$ 463,505 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 639,244, a change of \$ 257,498 in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$ 369,509, a change of \$ 218,564 in comparison with the prior year.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$ 2,320,000, a decrease of \$ (290,000) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

	<u>Governmental Activities</u>	
	<u>2009</u>	<u>2008</u>
Current assets	\$ 673,916	\$ 502,536
Capital assets	<u>4,408,379</u>	<u>4,527,070</u>
Total assets	5,082,295	5,029,606
Current liabilities	367,337	165,323
Non-current liabilities	<u>2,061,970</u>	<u>2,674,800</u>
Total liabilities	2,429,307	2,840,123
Net assets:		
Invested in capital assets, net	2,088,379	1,917,070
Restricted	269,735	281,881
Unrestricted	<u>294,874</u>	<u>(9,468)</u>
Total net assets	\$ <u>2,652,988</u>	\$ <u>2,189,483</u>

CHANGES IN NET ASSETS

	<u>Governmental Activities</u>	
	<u>2009</u>	<u>2008</u>
Revenues:		
Program revenues:		
Charges for services	\$ 58,991	\$ 68,086
Operating grants and contributions	44,929	378,632
General revenues:		
School district assessment	8,691,882	7,788,899
Grants and contributions not restricted to specific programs	2,671,842	2,354,790
Investment income	13,634	32,615
Miscellaneous	<u>133,426</u>	<u>3,229</u>
Total revenues	11,614,704	10,626,251
Expenses:		
Regular programs	6,145,441	6,023,589
Special programs	2,034,852	1,891,091
Vocational programs	24,957	-
Other instructional programs	35,715	49,779
Student services	461,301	397,667
Instructional staff	206,002	180,437
General administration	426,621	333,872
School administration	258,837	252,784
Business	78,125	69,309

(continued)

(continued)

	<u>Governmental Activities</u>	
	<u>2009</u>	<u>2008</u>
Operations and maintenance	436,413	562,666
Student transportation	646,400	602,660
Food service operations	159,243	118,420
Facility acquisition and construction	12,000	-
Debt service – interest	106,601	120,250
Depreciation	<u>118,691</u>	<u>99,704</u>
Total expenses	<u>11,151,199</u>	<u>10,702,228</u>
Change in net assets	463,505	(75,977)
Net assets - beginning of year	<u>2,189,483</u>	<u>2,265,460</u>
Net assets - end of year	<u>\$ 2,652,988</u>	<u>\$ 2,189,483</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$ 2,652,988, a change of \$ 463,505 from the prior year.

The largest portion of net assets \$ 2,088,379 reflects our investment in capital assets (e.g., land, buildings and improvements, machinery, equipment and furnishings), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net assets \$ 269,735 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$ 294,874 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities: Governmental activities for the year resulted in a change in net assets of \$ 463,505. Key elements of this change are as follows:

General fund revenues in excess of expenditures and transfers	\$ 206,564
Capital reserve fund revenues and transfers in excess of expenditures	52,981
Food service fund expenditures in excess of revenues and transfers in	(2,047)
Principal debt service in excess of depreciation expense	171,309
Decrease in compensated absence liability	28,780
Decrease in accrued interest	<u>5,918</u>
Total	<u>\$ 463,505</u>

D. FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unreserved fund balance may serve as a useful measure of a District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 639,244, a change of \$ 257,498 in comparison with the prior year. Key elements of this change are as follows:

General fund revenues in excess of expenditures and transfers out	\$ 206,564
Capital reserve fund revenues and transfers in excess of expenditures	52,981
Food service fund expenditures in excess of revenues and transfers in	(2,047)
Total	\$ <u>257,498</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unreserved fund balance of the general fund was \$ 369,509. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 3.3 percent of total general fund expenditures.

Total fund balance of the general fund changed by \$ 206,564 during the current fiscal year. Key elements of this change are as follows:

Use of fund balance	\$(162,945)
Revenues greater than budget	236,644
Expenditures less than budget	144,865
Decrease in reserve for encumbrances	(12,000)
Total	\$ <u>206,564</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There was no difference between the original and final budget.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets at year-end amounted to \$ 4,408,379 (net of accumulated depreciation), a change of \$ (118,691) from

the prior year. This investment in capital assets includes land, buildings and improvements, and machinery, equipment, and furnishings.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$ 2,320,000, which was backed by the full faith and credit of the District.

Additional information on capital assets and long-term debt can be found in the footnotes to the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Northwood School District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Northwood School District
23A Mountain Ave - P.O. Box 849
Northwood, NH 03161-0849

NORTHWOOD SCHOOL DISTRICT

STATEMENT OF NET ASSETS

JUNE 30, 2009

	Governmental <u>Activities</u>
ASSETS	
Current:	
Cash and short-term investments	\$ 354,260
Intergovernmental receivables	307,889
Other receivables	10,355
Inventory	1,412
Noncurrent:	
Capital assets:	
Land	70,000
Capital assets, net of accumulated depreciation	<u>4,338,379</u>
TOTAL ASSETS	5,082,295
LIABILITIES	
Current:	
Accrued payroll and benefits	1,017
Unearned revenue	33,655
Accrued interest	38,615
Current portion of long-term liabilities:	
Bonds payable	290,000
Compensated absences	4,050
Noncurrent:	
Bonds payable, net of current portion	2,030,000
Compensated absences, net of current portion	<u>31,970</u>
TOTAL LIABILITIES	2,429,307
NET ASSETS	
Invested in capital assets, net of related debt	2,088,379
Restricted	269,735
Unrestricted	<u>294,874</u>
TOTAL NET ASSETS	\$ <u>2,652,988</u>

See notes to the financial statements.

NORTHWOOD SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
Regular programs	\$ 6,145,441	\$ -	\$ -	\$ (6,145,441)
Special programs	2,034,852	-	-	(2,034,852)
Vocational programs	24,957	-	-	(24,957)
Other instructional programs	35,715	-	-	(35,715)
Student services	461,301	-	-	(461,301)
Instructional staff	206,002	-	-	(206,002)
General administration	426,621	-	-	(426,621)
School administration	258,837	-	-	(258,837)
Business	78,125	-	-	(78,125)
Operations and maintenance	436,413	-	-	(436,413)
Student transportation	646,400	-	-	(646,400)
Food service operations	159,242	58,991	44,929	(55,322)
Facility acquisition and construction	12,000	-	-	(12,000)
Debt service - interest	106,602	-	-	(106,602)
Depreciation	118,691	-	-	(118,691)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Governmental Activities	\$ <u>11,151,199</u>	\$ <u>58,991</u>	\$ <u>44,929</u>	(11,047,279)
 General Revenues:				
				8,691,882
				2,671,842
				13,634
				<u>133,426</u>
				11,510,784
				463,505
 Net Assets:				
				<u>2,189,483</u>
				<u>\$ 2,652,988</u>

See notes to the financial statements.

NORTHWOOD SCHOOL DISTRICT

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2009

ASSETS	<u>General</u>	<u>Capital Reserve Fund</u>	<u>Food Service Fund</u>	<u>Total Governmental Funds</u>
Cash and short-term investments	\$ 354,210	\$ -	\$ 50	\$ 354,260
Intergovernmental receivables	34,297	264,862	8,730	307,889
Other receivables	10,355	-	-	10,355
Inventory	-	-	1,412	1,412
Due from other funds	<u>5,319</u>	<u>-</u>	<u>-</u>	<u>5,319</u>
TOTAL ASSETS	<u>\$ 404,181</u>	<u>\$ 264,862</u>	<u>\$ 10,192</u>	<u>\$ 679,235</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accrued payroll and benefits	\$ 1,017	\$ -	\$ -	\$ 1,017
Due to other funds	-	-	5,319	5,319
Unearned revenue	<u>33,655</u>	<u>-</u>	<u>-</u>	<u>33,655</u>
TOTAL LIABILITIES	34,672	-	5,319	39,991
Fund Balances:				
Reserved for:				
Inventory	-	-	1,412	1,412
Unreserved:				
Undesignated, reported in:				
General fund	369,509	-	-	369,509
Special revenue funds	<u>-</u>	<u>264,862</u>	<u>3,461</u>	<u>268,323</u>
TOTAL FUND BALANCES	<u>369,509</u>	<u>264,862</u>	<u>4,873</u>	<u>639,244</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 404,181</u>	<u>\$ 264,862</u>	<u>\$ 10,192</u>	<u>\$ 679,235</u>

See notes to the financial statements.

NORTHWOOD SCHOOL DISTRICT

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET ASSETS OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET ASSETS

JUNE 30, 2009

TOTAL GOVERNMENTAL FUND BALANCES	\$ 639,244
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	4,408,379
<ul style="list-style-type: none">• In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(38,615)
<ul style="list-style-type: none">• Long-term liabilities, including bonds payable and compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(2,356,020)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$ <u>2,652,988</u>

See notes to the financial statements.

NORTHWOOD SCHOOL DISTRICT

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2009

	<u>General</u>	<u>Capital Reserve Fund</u>	<u>Food Service Fund</u>	<u>Total Governmental Funds</u>
Revenues:				
School district assessment	\$ 8,691,882	\$ -	\$ -	\$ 8,691,882
Intergovernmental	2,671,842	-	44,929	2,716,771
Charges for services	-	-	58,991	58,991
Investment income	10,653	2,981	-	13,634
Miscellaneous	133,426	-	-	133,426
Total Revenues	<u>11,507,803</u>	<u>2,981</u>	<u>103,920</u>	<u>11,614,704</u>
Expenditures:				
Current:				
Regular programs	6,174,221	-	-	6,174,221
Special programs	2,034,852	-	-	2,034,852
Vocational programs	24,957	-	-	24,957
Other instructional programs	35,715	-	-	35,715
Student services	461,301	-	-	461,301
Instructional staff	206,002	-	-	206,002
General administration	426,621	-	-	426,621
School administration	258,837	-	-	258,837
Business	78,125	-	-	78,125
Operations and maintenance	436,413	-	-	436,413
Student transportation	646,400	-	-	646,400
Food service operations	-	-	159,242	159,242
Facility acquisition and construction	12,000	-	-	12,000
Debt service	402,520	-	-	402,520
Total Expenditures	<u>11,197,964</u>	<u>-</u>	<u>159,242</u>	<u>11,357,206</u>
Excess (deficiency) of revenues over expenditures	309,839	2,981	(55,322)	257,498
Other Financing Sources (Uses):				
Transfers in	-	50,000	53,275	103,275
Transfers out	(103,275)	-	-	(103,275)
Total Other Financing Sources (Uses)	<u>(103,275)</u>	<u>50,000</u>	<u>53,275</u>	<u>-</u>
Change in fund balances	206,564	52,981	(2,047)	257,498
Fund Balances, at Beginning of Year	<u>162,945</u>	<u>211,881</u>	<u>6,920</u>	<u>381,746</u>
Fund Balances, at End of Year	<u>\$ 369,509</u>	<u>\$ 264,862</u>	<u>\$ 4,873</u>	<u>\$ 639,244</u>

See notes to the financial statements.

NORTHWOOD SCHOOL DISTRICT
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2009

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 257,498

- Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Depreciation	(118,691)
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- The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets:

Repayments of debt	290,000
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- In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.

	5,918
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- Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.

	<u>28,780</u>
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CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$ <u>463,505</u>
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See notes to the financial statements.

NORTHWOOD SCHOOL DISTRICT

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES,
AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Revenues and Other Sources:				
School district assessment	\$ 8,691,882	\$ 8,691,882	\$ 8,691,882	\$ -
Intergovernmental	2,572,277	2,572,277	2,671,842	99,565
Investment income	6,000	6,000	10,653	4,653
Miscellaneous	1,000	1,000	133,426	132,426
Use of fund balance	162,945	162,945	162,945	-
Total Revenues and Other Sources	11,434,104	11,434,104	11,670,748	236,644
Expenditures and Other Uses:				
Regular programs	6,576,400	6,576,400	6,174,221	402,179
Special programs	1,985,612	1,985,612	2,034,852	(49,240)
Vocational programs	10,588	10,588	24,957	(14,369)
Other instructional programs	53,349	53,349	35,715	17,634
Student services	403,278	403,278	461,301	(58,023)
Instructional staff	217,511	217,511	206,002	11,509
General administration	321,463	321,463	426,621	(105,158)
School administration	268,287	268,287	258,837	9,450
Business	62,193	62,193	78,125	(15,932)
Operations and maintenance	459,604	459,604	436,413	23,191
Student transportation	576,318	576,318	646,400	(70,082)
Debt service	402,520	402,520	402,520	-
Other financing uses	96,981	96,981	103,275	(6,294)
Total Expenditures and Other Uses	11,434,104	11,434,104	11,289,239	144,865
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 381,509	\$ 381,509

See notes to the financial statements.

NORTHWOOD SCHOOL DISTRICT
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2009

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and short-term investments	\$ <u>44,364</u>
Total Assets	\$ <u><u>44,364</u></u>
<u>LIABILITIES</u>	
Due to student groups	\$ <u>44,364</u>
Total Liabilities	\$ <u><u>44,364</u></u>

See notes to the financial statements.

NORTHWOOD SCHOOL DISTRICT

Notes to the Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Northwood School District (the District) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The government is a municipal corporation governed by an elected School Board. As required by generally accepted accounting principles, these financial statements present the District and applicable component units for which the District is considered to be financially accountable. In fiscal year 2009, it was determined that no entities met the required GASB-39 criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. School District assessments and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include District assessments.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Typically, revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Capital Reserve Fund* accounts for the District's capital facilities trust resources.

The *Food Service Fund* accounts for the District's school lunch program.

The *Agency Fund* is used to account for money held by the District on behalf of others (e.g., student activity funds).

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type is included under investment income.

E. Interfund Receivables and Payables

Transactions between funds that are representative of lending/ borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans).

F. Inventory

Inventory is valued at cost using the first-in/first-out (FIFO) method.

G. Capital Assets

Capital assets, which include land, buildings and improvements, and machinery, equipment, and furnishings, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	45 - 50
Machinery, equipment, and furnishings	5 - 15

H. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities.

J. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

L. Reclassifications

The accompanying financial statements reflect various changes in classification from the prior year.

2. Stewardship, Compliance and Accountability

A. Budgetary Information

At its annual meeting, the District adopts a budget for the next fiscal year. 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. In the case of emergency expenditures, overexpenditures are allowed under the provisions of the Municipal Budget Law (RSA Chapter 32) if prior approval is secured from the State Department of Education. State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end.

B. Budgetary Basis

The General Fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 11,507,803	\$ 11,197,964
Other financing sources/uses (GAAP basis)	<u>-</u>	<u>103,275</u>
Subtotal (GAAP Basis)	11,507,803	11,301,239
Reverse beginning of year appropriation carryforwards from expenditures	-	(12,000)
Recognize use of fund balance as a funding source	<u>162,945</u>	<u>-</u>
Budgetary basis	\$ <u>11,670,748</u>	\$ <u>11,289,239</u>

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a city with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The District does not have a deposit policy for custodial credit risk.

As of June 30, 2009, \$373,606 of the District's bank balance of \$ 623,606 was exposed to custodial credit risk as uninsured and uncollateralized.

4. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in fiscal 2009, amounts due from the Town Trustee of Trust Funds, and amounts due from the other districts within SAU 44.

5. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2009 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 5,319	\$ -
Food service	<u>-</u>	<u>5,319</u>
Total	<u>\$ 5,319</u>	<u>\$ 5,319</u>

6. Capital Assets

Capital asset activity for the year ended June 30, 2009 was as follows: (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 5,467	\$ -	\$ -	\$ 5,467
Machinery, equipment, and furnishings	<u>103</u>	<u>-</u>	<u>-</u>	<u>103</u>
Total capital assets, being depreciated	5,570	-	-	5,570
Less accumulated depreciation for:				
Buildings and improvements	(1,037)	(112)	-	(1,149)
Machinery, equipment, and furnishings	<u>(76)</u>	<u>(7)</u>	<u>-</u>	<u>(83)</u>
Total accumulated depreciation	<u>(1,113)</u>	<u>(119)</u>	<u>-</u>	<u>(1,232)</u>
Total capital assets, being depreciated, net	4,457	(119)	-	4,338
Capital assets, not being depreciated:				
Land	<u>70</u>	<u>-</u>	<u>-</u>	<u>70</u>
Total capital assets, not being depreciated	<u>70</u>	<u>-</u>	<u>-</u>	<u>70</u>
Governmental activities capital assets, net	<u>\$ 4,527</u>	<u>\$ (119)</u>	<u>\$ -</u>	<u>\$ 4,408</u>

Depreciation expense was charged to the District totaling \$ 118,691.

7. Unearned Revenue

Governmental funds report unearned revenue in connection with revenues that are not considered to be available to liquidate liabilities of the current period.

8. Long-Term Debt

A. General Obligation Bonds and Notes Payable

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds currently outstanding are as follows:

	Serial Maturities <u>Through</u>	Interest Rate(s)%	Amount Outstanding as of <u>June 30, 2009</u>
General obligation bonds	08/15/16	variable	\$ 2,320,000

B. Future Debt Service

The annual payments to retire all general obligation debt outstanding as of June 30, 2009 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 290,000	\$ 99,942	\$ 389,942
2011	290,000	87,073	377,073
2012	290,000	74,023	364,023
2013	290,000	60,973	350,973
2014	290,000	47,778	337,778
2015 - 2017	<u>870,000</u>	<u>62,170</u>	<u>932,170</u>
Total	\$ <u>2,320,000</u>	\$ <u>431,959</u>	\$ <u>2,751,959</u>

The general fund has been designated as the source to repay the governmental-type long-term debt outstanding as of June 30, 2009.

C. Changes in General Long-Term Liabilities

During the year ended June 30, 2009, the following changes occurred in long-term liabilities (in thousands):

	Total Balance <u>7/1/08</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>6/30/09</u>	Less Current Portion	Equals Long-Term Portion <u>6/30/09</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 2,610	\$ -	\$ (290)	\$ 2,320	\$ (290)	\$ 2,030
Compensated absences	<u>65</u>	<u>-</u>	<u>(29)</u>	<u>36</u>	<u>(4)</u>	<u>32</u>
Totals	\$ <u>2,675</u>	\$ <u>-</u>	\$ <u>(319)</u>	\$ <u>2,356</u>	\$ <u>(294)</u>	\$ <u>2,062</u>

9. Restricted Net Assets

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

10. Reserves of Fund Equity

“Reserves” of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of reserves are reported at June 30, 2009:

Reserved for Inventory - An account used to segregate that portion of fund balance committed for inventory that is not spendable in form.

11. Commitments and Contingencies

Outstanding Lawsuits - There are several pending lawsuits in which the District is involved. The District’s management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

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 District expects such amounts, if any, to be immaterial.

12. Retirement System

The District follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees’ retirement funds.

A. Plan Description

Full-time employees participate in the State of New Hampshire Retirement System (the System), a 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 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. Substantially all full-time state employees, public school

teachers and administrators, permanent firefighters and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group, funding policies, vesting requirements, contribution requirements and plan assets available to pay benefits are disclosed in the System's annual report available from the New Hampshire Retirement System located at 4 Chenell Drive, Concord, New Hampshire 03301-8509.

B. Funding Policy

Plan members are required to contribute 5% of their gross earnings to the pension plan. The District makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and is 5.80% for teachers and 8.74% for all other covered employees. The District's contributions to the System for the years ended June 30, 2009, 2008, and 2007 were \$ 163,030, \$ 145,354, and \$ 93,850, respectively, which were equal to its annual required contributions for each of these years.

The payroll for employees covered by the System for the year ended June 30, 2009, was \$ 2,644,492. Contribution requirements for the year ended June 30, 2009, were as follows:

District	\$ 163,030
Employees' contributions	<u>131,384</u>
Total	<u>\$ 294,414</u>

13. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

NORTHWOOD SCHOOL DISTRICT

FOOD SERVICE FUND

STATEMENT OF REVENUES AND OTHER SOURCES,
AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues and Other Sources:				
Intergovernmental	\$ 42,500	\$ 42,500	\$ 44,929	\$ 2,429
Charges for services	66,000	66,000	58,991	(7,009)
Other financing sources	-	-	53,275	53,275
	<u>108,500</u>	<u>108,500</u>	<u>157,195</u>	<u>48,695</u>
Expenditures and Other Uses:				
Food service operations	<u>155,481</u>	<u>155,481</u>	<u>159,242</u>	<u>(3,761)</u>
	<u>155,481</u>	<u>155,481</u>	<u>159,242</u>	<u>(3,761)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ <u>(46,981)</u>	\$ <u>(46,981)</u>	\$ <u>(2,047)</u>	\$ <u>44,934</u>

See Independent Auditors' Report.

REPORT OF THE SCHOOL DISTRICT TREASURER
Northwood School District
July 1, 2009– June 30, 2010

Source of Revenue:

Town of Northwood:

District Appropriation	\$7,513,190.00	
District Appropriation – State	<u>1,168,364.00</u>	\$8,681,554.00

State of New Hampshire:

Adequacy Grant	\$2,295,694.00	
Building Aid – Addition	87,814.28	
Catastrophic Aid	192,793.51	
Child Nutrition	50,888.08	
Medicaid Reimbursement	<u>190,154.38</u>	\$2,817,344.25

Other Sources:

Food Service Sales	\$ 64,234.07	
Earnings on Investments	6,316.51	
Rental of Facilities	1,092.75	
Special Education Tuition- FY09	1,643.04	
SAU#44–Preschool.Tuition– FY09	9,716.42	
SAU#44 – Title 1 Wages – FY09	39,296.71	
SAU#44 – Title 1 Wages – FY10	39,949.04	
Unanticipated – Misc.	<u>20,224.14</u>	<u>\$ 182,472.68</u>

Total General Fund & Lunch Fund Receipts \$11,681,370.93

Total Receipts All Funds \$11,681,370.93

Outstanding Insufficient Fund Checks & Fees

Owed to Northwood School District on 6/30/10 \$1,147.15

Respectfully Submitted,
Betsy Ann Colburn
 School District Treasurer

NORTHWOOD SCHOOL DISTRICT 2009/2010 EMPLOYEE WAGE REPORT (JULY 1, 2009 - JUNE 30, 2010)

EMPLOYEE	POSITION TITLE	TOTAL EARNINGS
ALBERT, JO-ANN M.	TEACHER	\$52,543.00
ANTHONY, CHERI A.	PARAPROFESSIONAL	\$21,647.53
ASBELL, ESTHER T.	PRINCIPAL	\$42,966.16
ASH, HELEN S.	SCHOOL BOARD MEMBER	\$1,083.36
BATARAN, YVONNE M.	PARAPROFESSIONAL	\$14,896.15
BEARD, JEFFRY W.	TEACHER	\$39,337.00
BECHTOLD, FRANCES I.	TEACHER	\$44,699.00
BECHTOLD, GREGORY R.	SUBSTITUTE	\$1,190.00
BERRY JR, RONALD A.	COACH	\$1,330.00
BURKE, JOHN	CUSTODIAN	\$11,432.81
CANFIELD, ANTOINETTE M.	PARAPROFESSIONAL	\$13,199.92
CANNELLA, VIOLA J.	KITCHEN STAFF	\$6,369.30
CARLSON, NORMA J.	SUBSTITUTE	\$4,060.00
CARROLL, NANCY A.	TEACHER	\$51,871.00
CARRUTH, GERALYN M.	PARAPROFESSIONAL	\$19,201.64
CAUTHORN, JILLIAN F.	TEACHER	\$15,374.00
CLEASBY, DENISE B.	KITCHEN STAFF	\$10,866.51
COLBURN, BETSY A.	TREASURER	\$1,500.00
CONRAD, LISA A.	PARAPROFESSIONAL	\$13,699.55
COOMBS, JAIMEE L.	TEACHER	\$28,807.78
CORREA, MARIE L.	SUBSTITUTE	\$4,165.00
COTA, CAMERON M.	SUBSTITUTE	\$9,280.39
CRONIN, LEIGH C.	TEACHER	\$48,090.00
CUNNINGHAM, VONDA K.	TEACHER	\$45,659.46
CURRIER, KENNETH J.	PARAPROFESSIONAL	\$20.00
DALLEMOLLE, RITA A.	TEACHER	\$55,952.00
DARSNEY, KENNETH R.	ASSIST. PRINCIPAL	\$23,780.64
VIRGIL, LENORE D.	CUSTODIAN	\$28,239.61
DEARBORN, STACEY J.	FOOD SERVICE DIRECTOR	\$28,842.06
DEMERRITT, MISTY L.	PARAPROFESSIONAL	\$13,927.20
DESMARAIS, SUZAN E.	TEACHER	\$55,243.00
DODGE, DONALD J.	COACH	\$960.00
DOW, LAUREN A.	TEACHER	\$39,137.00
DUFFY, ERYN	SUBSTITUTE	\$12,864.88
DUFFY, ERYN	PARAPROFESSIONAL	\$3,262.15
EATON, BETH K.	KITCHEN STAFF	\$19,470.30
FANJOY JR, RUSSELL R.	CUSTODIAN	\$951.50
FILLIPON, JOHNATHAN M.	TEACHER	\$40,732.00
FOLAN, JOANNE M.	TEACHER	\$59,570.00
FOURNIER, NANCY A.	TEACHER	\$34,772.00
FOWLER, DEBORAH L.	SUBSTITUTE	\$6,230.00
FREDETTE, MARGARET A.	TEACHER	\$51,293.00
FRIEND-GRAY, MARION K.	SUBSTITUTE	\$910.00
GAGNE, MARY K.	SUBSTITUTE	\$19,936.13

**NORTHWOOD SCHOOL DISTRICT
2009/2010 EMPLOYEE WAGE REPORT
(JULY 1, 2009 - JUNE 30, 2010)**

EMPLOYEE	POSITION TITLE	TOTAL EARNINGS
GASOWSKI, ANNAMARIE	TEACHER	\$1,700.00
GAYER, LINDA G.	TEACHER	\$56,870.00
GENDRON, BARBARA A.	SCHOOL BOARD MEMBER	\$750.02
GEOFFRION, SAMANTHA	SUBSTITUTE	\$1,155.00
GIBSON, ELLEN M.	TEACHER	\$37,454.00
GOKEY, SUSAN J.	TEACHER	\$44,196.00
GOODMAN, LOU C.	TEACHER	\$58,779.81
GRANT, TERRY L.	TEACHER	\$30,452.22
GREGORY, DALE L.	SUBSTITUTE	\$70.00
GROSKOPF, TRACEY M.	TEACHER	\$58,170.00
GUCKERT, TAMMY P.	MEDICAL NURSING ASSISTANT	\$17,361.33
GULICK, COLLEEN J.	SECRETARY	\$34,726.81
HAMPL, PENNY L.	PARAPROFESSIONAL	\$15,818.00
HARRIS, STACEY M.	SUBSTITUTE	\$910.00
HARTFORD, BARBIE J.	SUBSTITUTE	\$100.00
HARTFORD JR, RICHARD L.	PRINCIPAL	\$69,313.72
HARVEY, HEATHER M.	SUBSTITUTE	\$140.00
HARVEY, RICHARD H.	CUSTODIAN	\$3,041.92
HELTON, JOYCE A.	PARAPROFESSIONAL	\$15,376.64
HOOVER, GARY M.	SUBSTITUTE	\$595.00
HORNE, KAREN J.	TEACHER	\$53,843.00
IRELAND, STEPHANIES.	SUBSTITUTE	\$1,610.00
JANDEBEUR, SHAIN M.	CUSTODIAN	\$25,649.74
JOSIAH, LAURA E.	SUBSTITUTE	\$35.00
JURANTY, JODI E.	SUBSTITUTE	\$1,225.00
KAHN, LINDA J.	PARAPROFESSIONAL	\$15,957.42
KANE, AMANDA M.	PARAPROFESSIONAL	\$13,145.13
KANE, ANITA L.	PARAPROFESSIONAL	\$18,709.74
KELLEY, EMILY L.	PARAPROFESSIONAL	\$15,007.63
KING, LOUISE K.	TEACHER	\$51,021.00
KONRAD, DOROTHY	TEACHER	\$54,243.00
KRAMAS, LINDA J.	TEACHER	\$54,143.00
LABELLA, LISA A.	GUIDANCE	\$4,041.76
LABELLA, LISA A.	ASSIST. PRINCIPAL	\$64,700.00
LACHANCE, KATHLEEN	SUBSTITUTE	\$100.00
LAFLAMME, DIANE E.	SUBSTITUTE	\$2,415.00
LALISH, LAURIE A.	SUBSTITUTE	\$1,540.00
LAMONTAGNE, TAMARA A.	PARAPROFESSIONAL	\$15,667.42
LANGLOIS, DEBORAH A.	SUBSTITUTE	\$8,927.39
LEBLANC, YVETTE M.	PARAPROFESSIONAL	\$17,500.52
LENHARTH, JENNFIER B.	TEACHER	\$48,267.50
LEONCYK, CHRISTINE M.	PARAPROFESSIONAL	\$18,134.42
LUCEY, SIERRAN G.	SUBSTITUTE	\$10,438.74
LUCEY, VIRGINIA G.	TEACHER	\$57,343.00

NORTHWOOD SCHOOL DISTRICT 2009/2010 EMPLOYEE WAGE REPORT (JULY 1, 2009 - JUNE 30, 2010)

EMPLOYEE	POSITION TITLE	TOTAL EARNINGS
MACDONALD, LYNDA M.	GUIDANCE	\$23,518.80
MAGNUSSON, LISA L.	TEACHER	\$51,771.00
MARSHALL, KATHI A.	TEACHER	\$38,743.70
MASON, MICHAEL E.	CUSTODIAN	\$11,712.38
MCALLISTER, ERIN M.	PARAPROFESSIONAL	\$17,834.42
MCCONNELL, HOPE A.	PARAPROFESSIONAL	\$17,470.66
MCMASTER, ELIZABETH J.	SUBSTITUTE	\$3,700.00
MEYER, LINDA A.	SUBSTITUTE	\$5,145.00
MOEHLMANN, KIM	SUBSTITUTE	\$140.00
MOORE, DAVID J.	CUSTODIAN	\$31,559.22
MOORE, MELISSA F.	LIBRARIAN	\$49,634.00
NEWMAN, FRANCES J.	SUBSTITUTE	\$165.00
OVERMYER, MARK L.	SCHOOL BOARD MEMBER	\$2,000.04
OXFORD, SALLY A.	TEACHER	\$38,089.38
OXNARD, EMILY C.	TEACHER	\$32,842.05
PAINE JR, ROBERT P.	TEACHER	\$41,616.38
PATTERSON, NICOLE R.	TEACHER	\$38,024.00
PENNEY, RICHARD D.	TEACHER	\$65,545.30
PHILBRICK, ANN E.	TEACHER	\$17,566.89
PHINNEY, TASKA J.	SUBSTITUTE	\$560.00
PIERDOMENICO, WENDY E.	SUBSTITUTE	\$2,905.00
PINGREE, COLLEEN B.	SCHOOL BOARD CHAIR	\$2,499.96
PITMAN, CARLA J.	TEACHER	\$50,933.70
POITRAS, KEVIN D.	CUSTODIAN	\$3,369.60
POPOVICH, CARROLLE A.	SCHOOL BOARD SECRETARY	\$3,300.00
RAPOSA, JULIE A.	SUBSTITUTE	\$1,505.00
REEVES, MARGARET R.	SUBSTITUTE	\$200.00
REEVES, NANCY D.	TEACHER	\$46,953.50
REID, KATHRYN I.	SUBSTITUTE	\$1,855.00
ROBERT, STEPHEN M.	TECHNOLOGY DIRECTOR	\$64,424.32
ROBERTSON, JASON A.	CUSTODIAN	\$2,579.20
ROBERTSON, ALLAN R.	TEACHER	\$60,508.00
ROBERTSON, KATIE E.	SUBSTITUTE	\$1,540.00
ROBERTSON, MEGAN R.	PARAPROFESSIONAL	\$15,235.19
ROCK, MICHAEL L.	CROSSING GUARD	\$4,726.87
ROSE, WENDY F.	SECRETARY	\$22,392.46
ROYER, LINDA C.	PARAPROFESSIONAL	\$21,678.75
RUTH, DAVID F.	SCHOOL BOARD MEMBER	\$2,000.04
SARNO, ELIZABETH A.	TEACHER	\$59,108.00
SARNO, LESLIE A.	PARAPROFESSIONAL	\$13,328.54
SAYERS, THOMAS A.	FACILITIES DIRECTOR	\$47,203.11
SHOUP, REBECCALYNN	TEACHER	\$56,888.00
SMITH, JACLYN M.	GUIDANCE	\$36,409.00
SNIDER, JESSICA A.	TEACHER	\$32,896.00

**NORTHWOOD SCHOOL DISTRICT
2009/2010 EMPLOYEE WAGE REPORT
(JULY 1, 2009 - JUNE 30, 2010)**

EMPLOYEE	POSITION TITLE	TOTAL EARNINGS
STALZER, KRISTA A.	SUBSTITUTE	\$105.00
ST. CLAIR, SHELLEY M.	NURSE	\$32,711.21
STRONG, JOSEPHINE I.	PARAPROFESSIONAL	\$20,285.91
SWEENEY, LAURIE B.	PARAPROFESSIONAL	\$16,137.77
TAPPAN, WILLIAM D.	SCHOOL BOARD MEMBER	\$2,000.04
TASSE II, CHARLES E.	CUSTODIAN	\$3,561.06
FERRIMAN-TASSE, JOAN E.	SECRETARY	\$7,373.57
THIBEAULT, REID C.	SUBSTITUTE	\$1,820.00
TORDOFF, CAROL E.	SUBSTITUTE	\$7,385.00
TRAINOR, LUCILLE B.	SUBSTITUTE	\$3,920.00
TRUE, SCOTT B.	TEACHER	\$41,607.00
TWOMBLY, DORIS A.	SUBSTITUTE	\$1,925.00
VAVRA, BETHANY R.	SUBSTITUTE	\$1,015.00
WENDELL, DENISE B.	PARAPROFESSIONAL	\$16,872.50
WHITMORE, MARJORIE V.	FINANCE ADMINISTRATOR	\$43,500.00
WIMSATT, CATHLEEN J.	PARAPROFESSIONAL	\$15,813.26
WITHAM, CAROL A.	SUBSTITUTE	\$1,260.00
ZARNOWSKI, DENISE B.	SECRETARY	\$25,836.54
ZARNOWSKI, JENA N.	PARAPROFESSIONAL	\$13,591.51

SAU 44 Distribution District Share Special Education

District Share of the SAU #44 Budget						
	2008		2008-2009			2011-2012
DISTRICT	EQUALIZED	VALUATION	ADM IN	PUPILS	COMBINE D	DISTRICT
	VALUATION	PERCENT	ATTENDANCE	PERCENT	PERCENT	SHARE
Northwood	500,880,192	31%	431.06	32%	63%	\$300,761.38
Nottingham	600,608,690	38%	475.28	35%	73%	\$348,501.28
Strafford	493,231,606	31%	442.29	33%	64%	\$305,535.37
TOTAL	1,594,720,488	100%	1348.63	100%	200%	\$954,798.03

SAU 44 Salary Report

School Administrative Unit #44

2010-2011 Salaries

Superintendent of Schools \$106,943.00
 Business Administrator \$70,000.00
 Special Education Director \$86,600.00
 Assistant Special Education Director \$61,200.00
 Grant Writer (Part -Time) \$22,440.00

Northwood School Board Report

Oversight and leadership of Northwood's public education continues in the capable hands of 5 elected citizens who meet in public session at the Northwood Elementary school library twice monthly and in non-public and work sessions as needed. The board collaborates with school and SAU #44 administrators in facing the challenges of fiscal responsibility innovation and meeting state standards.

Among the accomplishments this year, is the welcome addition of our district's preschool program to our facility. Money available as a result of the American Recovery and Reinvestment Act (ARRA) was used to build out space on the lower level of our school's most recent addition. The space had been used for storage, though it was designed with future instructional space in mind. Previously, the preschool was housed in two locations. Now the entire program is under one roof and because the preschool is shared by Nottingham, Strafford and Northwood, it means that the town of Northwood will receive rental income from SAU #44.

Two other capital projects were completed this year. In accordance with the warrant article approved last March, the oldest portion of our building's roof was replaced last summer. The school's ball field was excavated and drainage installed in the summer as well.

In the past year, the school board continued its effort to completely review and update where necessary the Policy Manual which guides all those associated with our school. We expect to complete our review of the manual in the next year.

The board has appreciated the work of the Communications Committee and its significant progress in helping the public to become aware of the issues before our school. As a result of their diligence, attendance at Northwood's District Meeting (where school budgets, warrant articles and teacher contracts are voted on) has increased steadily the last two years. Thanks to this increased attention on the challenges before us, at last year's district meeting, the town voted to approve both the school budget and the teacher's one-year contract.

We'd like to thank those parents and citizens of Northwood who have supported education and to ask for your continued support in the challenges we continue to face in moving forward.

Respectfully submitted,
Colleen Pingree, Chair
Dave Ruth
Helen Ash
Mark Overmyer
Randall Conrad

Northwood School Nurse Report

As I write this, I am six weeks into the position as your new school nurse. I have been so touched by the very warm welcome I've received by staff, parents and students alike. I am genuinely enjoying getting to know this new community. I come from neighboring Nottingham, where I worked part-time in the nurse's office for three years, and also from Newington School, where I worked part-time. I'm lucky to have the very capable assistance of Tammy Guckert, LNA/MNA here in the office with me.

One of things I love about school nursing is that no two days are ever exactly the same. In any given day, we're asked to assess and treat minor injuries sustained both here and at home, administer daily prescribed medications, assess symptoms both physical and emotional, be prepared to attend more serious injuries/accidents and generally help ensure the safety and wellness of all our 440+ students and 85 staff members. By the middle of November, 2010, we should have installed our two new AEDs in the building and given the entire staff basic training in the use of them.

In between visits, we manage to review student records for the necessary immunizations, alert parents when their children are behind in them, and help them make a plan to get caught up in a timely way. We've already completed the state-required immunization survey almost a month ahead of the deadline! I also write individual health plans for students with chronic illnesses, alert staff to allergic students and make emergency treatment plans for them.

Nurse Tammy has worked hard to coordinate a week-long screening clinic (vision, hearing, height, weight) staffed by herself and many volunteers – thank you! Scheduling all this is a lot harder than it sounds, and she's done a great job streamlining it into one week.

The PTA has supplied us with a year's worth of snacks to have on hand for students who need a little extra fuel to get through their day. Thank you!

We have a flu shot clinic lined up for October 26 for our staff to help keep them healthy through the year. We hope we can all continue what we implemented in schools and workplaces last year: *staying home when we're sick!* None of us is indispensable and the staff here is great at covering the needs left by an ill co-worker. Through the Wellness committee, we continue to plan activities for our staff to get and stay healthy through use of grant money awarded specifically for staff health. Classes in various exercise modalities will be offered, and we're building a lending library of health-related DVDs for staff to borrow. Incentives will be offered for healthy eating and regular participation in exercise program of their choice.

Respectfully submitted,
Beth Benham, R.N.
Northwood School Nurse

Northwood School Principal Report

To the Community of Northwood, N.H.:

It seems strange that I'm writing this because it seems like yesterday that I was writing my first report last year. I want to begin this year's report by thanking all of the voters who turned out last March and overwhelmingly supported the School District by voting through our school budget, teachers and support staff contracts, and a warrant article allowing us to repair an older section of our roof. The support was exceptional and truly appreciated by all of us who work at the Northwood School.

A lot has happened over the last year. In January, our school was designated as a School In Need of Improvement (SINI) in the area of Reading. As required in the federal No Child Left Behind Act (NCLB), a committee of staff members put together a Plan of Improvement including materials, professional development, and strategies to be used in order to better support our students in the area of reading. All of this work will hopefully allow our students to make Annual Yearly Progress (AYP) on the NECAP testing this year. This testing was completed in October and results made available to schools across New Hampshire in January.

The summer of 2010 was one of construction at the Northwood School. Our soccer field was worked on to improve the drainage and was completed near the end of July. Construction on a section of the roof began in July and was completed prior to school starting in the middle of August. Finally, the basement of our school, which formally housed a lot of school equipment and materials, was constructed into two separate classrooms for the SAU 44 pre-school program, First Steps. This area was completed in early October and 3- and 4-year old students from Northwood, Nottingham, and Strafford are attending this important program for our district.

Technology has been a focus of the school over the past year and we have made improvements to both our software and hardware in the building. An upgrade to our Student Information System, MMS, has allowed parents to access student grades for our middle school students, as well as the balances on lunch accounts for all of our students. In the classrooms, students have been exposed to interactive SmartBoards. These white boards allow both teachers and students to utilize technological tools to assist in the teaching and learning processes in a hands-on visual manner. Students are active creating technology products that are being imported to their portfolios as they go through their years here at the school.

Overall I am thrilled with the progress we are making in taking our school "to the next level" as I stated in last year's report. As always, there is plenty of room for improvement and I look forward to the challenge of educating the children of Northwood for many years to come.

Respectfully submitted,
Richard Hartford, Principal
Northwood School

SAU # 44
PRE-SCHOOL
PROGRAM

SCHOOL ADMINISTRATIVE UNIT #44
23A MOUNTAIN AVENUE
NORTHWOOD, N.H. 03261
(603) 942-1290
FAX: (603) 942-1295
WWW.SAU44.ORG

SERVING THE COMMUNITIES OF:
NORTHWOOD
NOTTINGHAM
STRAFFORD

MICHAEL LUDWELL, Ph.D.
SUPERINTENDENT OF SCHOOLS

FRANK E. MARKIEWICZ, B.S.
BUSINESS ADMINISTRATOR

ANNE L. KEBLER, M.Ed.
SPECIAL EDUCATION DIRECTOR

Superintendent's Report 2009-2010

The 2009-2010 school year welcomed a new administrative team to Northwood Elementary School. Principal Rich Hartford came to Northwood after serving as Assistant Principal with the Lancaster School District for seven years. Assistant Principal Lisa LaBella was formerly a Guidance Counselor for Northwood School. This leadership team, combined with strong support from the Northwood School Board, has begun to develop initiatives of change for the school.

Northwood School, again with much support from the School Board, for the first time developed a strategic plan. A strategic plan sets the course and direction for all development and growth within the school. Basically the plan identifies where the school wants to be and how it intends to get there – it defines a practical vision for the school. Northwood's strategic plan includes objectives ranging from implementing differentiated instructional practices to fully implementing the middle school concept. These goals may change or be modified as the school's needs change, but they will become the driving force in our efforts to provide the highest quality education for the students of Northwood School.

Northwood continued to offer a comprehensive program for all students. During the school year a variety of programs and activities were provided students. These activities ranged from members of the honors Spanish Club taking a trip to Costa Rica to the Drama Club's production of Beauty and the Beast.

As always, thank you for your continuing support of Northwood School.

Respectfully submitted,



Dr. Michael Ludwell
Superintendent of Schools



ANNUAL REPORT FOR THE TOWN OF NORTHWOOD 2009-2010 SCHOOL YEAR



The Board of Trustees of Coe-Brown Northwood Academy is pleased to provide this Annual Report for the 2009-2010 school year to the Northwood School Board. The Board of Trustees looks forward to continuing our cooperative working relationship with the Northwood School Board to enhance the educational opportunities for Northwood students. The Board of Trustees strives through its administration and faculty to provide the most comprehensive and challenging educational experience for Northwood students.

The following will provide an overview of current and future educational and development plans for the Academy. For the 2009-2010 school year enrollment breakdown for Northwood students is:

	Aug. 2009	May 2010
Seniors	64	61
Juniors	71	68
Sophomores	78	70
Freshmen	67	64
Total	280	263

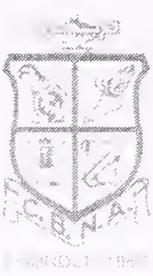
The following represents 2009-2010 enrollment changes by class:

	Dismissed	Moved	Additions	Other Reasons
Seniors	0	1	0	2
Juniors	0	4	2	1
Sophomores	0	8	1	1
Freshmen	0	1	1	3

For those students who were dismissed none attended the SAU 44 Alternative Education Program.

The following represents the post graduate of Northwood senior class members compared to the overall senior class:

	Class of 2009	Class of 2010	Entire class of 2010
4-year post secondary	16	28	86
2-year post secondary	22	19	40
Other programs	6	1	9
Military	2	4	9
Work force	9	6	15
Delayed graduation	2	1	3



ANNUAL REPORT FOR THE TOWN OF NORTHWOOD 2009-2010 SCHOOL YEAR



EDUCATIONAL PROGRAMS

Over the past thirty years, the Academy has worked to enhance educational opportunities for all students, ranging from advanced placement and college preparatory programs through vocational and trade programs. High standards are set for and expected of all students, including those in special education. In reviewing the performances of students who have attended post secondary schools not only have they maintained high academic performance but have advised the administration that they felt well prepared for college. This is a direct reflection on the leadership provided by Headmaster David S. Smith and the dedication of the faculty and support staff.

Course offerings are evaluated annually to ensure that the content and instructional aspects of these courses are appropriate to the student's needs and are in keeping with the high standards set by the Board of Trustees and administration. Our music and arts programs are examples of not only the quality of the instruction provided but the talent and dedication of the students who participate. The athletic programs enhance the overall academic environment of the Academy. Student athletes also excel in academics as well as sports. Athletics teaches students self-discipline, time management and good sportsmanship.

Representatives from the Northwood and Strafford School Boards who serve on the Education Committee provide a vital link between the Academy and the elementary schools in curriculum development and coordination between the two educational facilities. Over the past year, the active participation and input from the Northwood School Board representative has been helpful and appreciated. The direct involvement by representatives of the Northwood School Board in the areas of student discipline, hiring of faculty and coordinating educational policies and programs is unique among schools with tuition contracts with other school districts. The Board of Trustees encourages the active participation by the Northwood and Strafford representatives.

CO-CURRICULAR

The Academy continues to offer a wide variety of co-curricular activities ranging from athletic programs to music, art and twenty-four clubs and organizations. Students are encouraged to participate in one or more of these activities for personal growth and development. The administration monitors each of these activities to ensure that they meet the mission of the Academy and provide a safe and quality experience for those students who participate. Currently there are over 24 clubs that students are encouraged to join in addition to athletic and the performing arts programs.

Our athletic programs have been expanded in recent years to provide greater year-round opportunities for students to participate. As with all programs, the Board of Trustees is striving to provide first-class facilities and to make them available, as appropriate, to the citizens of Northwood and Strafford. This is in keeping with the Board's commitment to make the Academy a part of the local communities.



ANNUAL REPORT FOR THE TOWN OF NORTHWOOD 2009-2010 SCHOOL YEAR



PHYSICAL PLANT

During the past year Civil Consultants out of Berwick, Maine has begun the development of a Master Plan and provided general engineering services to the Academy. They have reviewed current classrooms, pedestrian and vehicular circulation patterns, new facility needs and possible locations for these facilities. The Board of Trustees has reviewed their recommendations and has begun implementing a multi-year construction program to enhance the Academy's education services.

This past year construction has begun on a new access road off Bow Lake Road to reduce traffic congestion on US 4. As part of this project, a new softball and soccer field is being constructed. A new maintenance building was also completed in the spring of 2010. The funding for these projects was from Academy endowment funds.

Because the Academy does not receive any State funding, all capital construction must be funded through endowments and the 2% add-on to the tuition based on the current valuation of the property. This fiscal constraint does limit the Academy's ability to construct new facilities.

THE BOARD OF TRUSTEES

The Board of Trustees and its committees continues to work to enhance the educational opportunities for the students. The Education Committee with representatives from Northwood and Strafford continues work on long-range planning goals that better address curriculum and educational needs of the students. Faculty selection is a critical part of the process to ensure quality staff that are not only highly qualified, but are dedicated to the educational process. The input from the Northwood and Strafford representatives is a critical part of the process.

The Athletic Committee supports enhanced opportunities for students to participate in team and club sports. A wide variety of year-round programs and camps are also available to students. The Academy staff is working to enhance cooperation and participation with the elementary schools in both the athletic and arts areas. Parental support of these programs is important and the Committee is working on this issue in conjunction with the administration.

The Development Committee is actively working on programs that support and enhance alumni relations and fundraising activities. Although Coe-Brown Northwood Academy has full tuition contracts with Northwood and Strafford, it is still a private school administered by a Board of Trustees which is responsible for the financial integrity of the Academy. To provide enhanced educational programs and facilities, the Development Committee is developing a long-range plan to attract financial support from alumni and other supporters. The publication of the *VISIONS* magazine and fundraising drives are vital steps in this process. The generosity of many people has resulted in enhancements to the physical plant, educational opportunities for students and faculty and a higher level of recognition of the quality of education offered by the Academy to local students. All this is accomplished without utilizing tax dollars.



ANNUAL REPORT FOR THE TOWN OF NORTHWOOD 2009-2010 SCHOOL YEAR



THE FUTURE

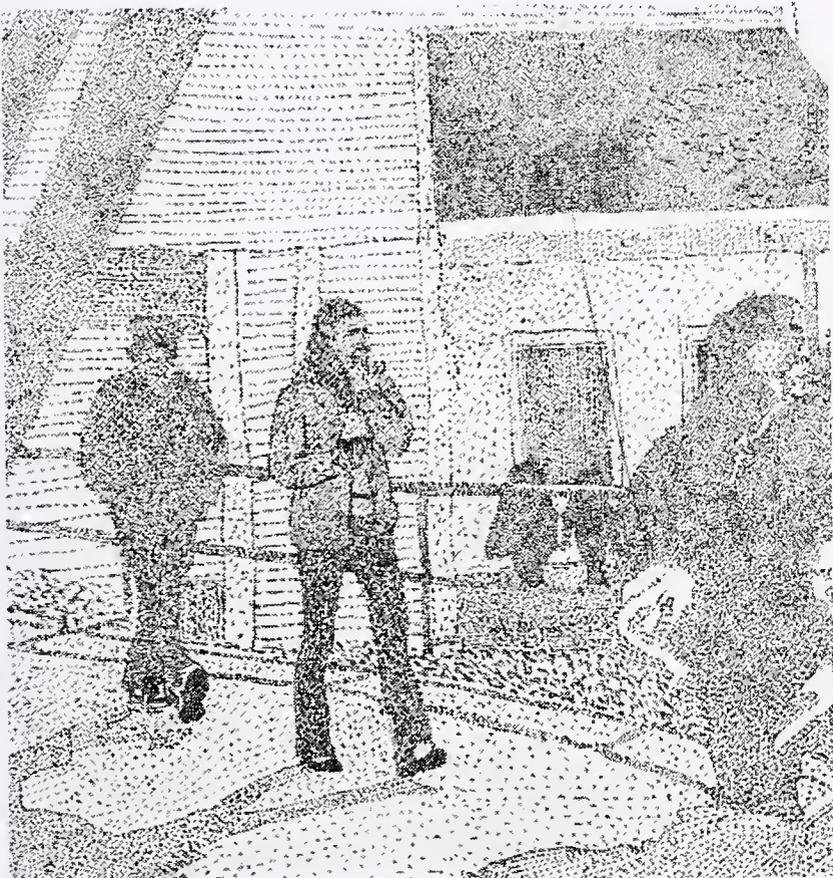
The Board of Trustees looks forward to enhancing a positive and constructive relationship with the Northwood School Board and between the Headmaster and Administration of Northwood School and SAU 44. The Board is committed to expanding the educational experience of its student body to best prepare them for the future challenges that they will face as adults. We look forward to a long-term relationship with the citizens of Northwood.

Respectfully submitted,
James S. Colburn, President
CBNA Board of Trustees

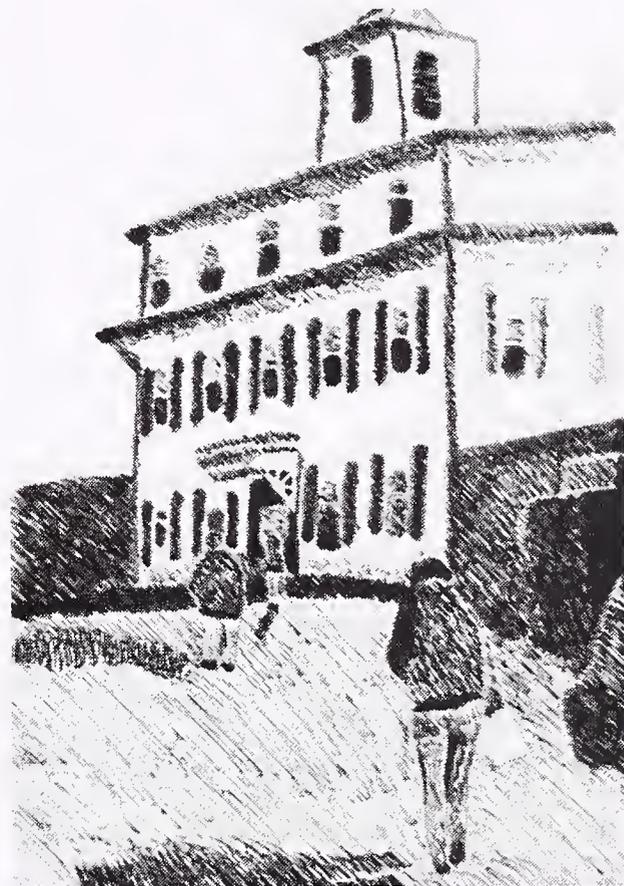


Snowman Kind of Winter, Ink Drawing by Samantha Rogier

NORTHWOOD PEOPLE
by Coe-Brown Northwood Academy Students



Above: Ink Drawing by Jade Volinsky



Above: *Passing*,
Ink Drawing by
Olivia Sparrow



Left: *Northwood*,
Ink Drawing by
Carley Tate

Northwood School Graduates 2010

Ames, Rebecca
Anatone, Joseph
Axelrod, Grace
Barrett, Devin
Bell, Connor
Bergeron, Seth
Berry, Devon
Blad, Emily
Bourgeois, Danielle
Bowden, Taylor
Breen, Marc
Bridge, Jacob
Buiel, Alexandria
Butler, Regan
Calef, Ashley
Campbell, Bryanna
Chaney, Kennedy
Corson, Courtney
Davidowitz, Mark
Eaton, Tyler
Emerson, Branden
Esdale, Thomas
Gonthier, Hannah
Gourley, Seth
Grondin, II, Donald
Hamlett, Kasey
Haroutunian, Tyler
Helton, Julia
Hudson, Kaitlyn
Hughes, Hannah
James, Joshua
Lachance, Brittany
Lee, Dana
Locke, Nicholas

Locke, Wyatt
MacEachern, Katherine
Mann, Hailey
Marie, Patrick
Martinico, Michael
May, Evin
McGibbon, Scott
Mele, Jacob
Nasta, Sabrina
Neal, Griffen
Peterson, Ariel
Pierce, Krystal
Pitre, Taylor
Plumpton, Asha
Ramsey, Alexi
Renner, Jacklyn
Scannapieco, Mariah
Serino, Hailey
Sewall, Christopher
Shada, Samantha
Sherman, Tiffany
St. Francis, Brody
Summerford, Tiffany
Thibedeau, Heather
Trainor, Elanie
Volinsky, Jade-Irene
Wadleigh, Alexandria
Wallace, Keyonta
West, Kristopher
Williams, Brittany
Wimsatt, Alexander
Witham, Noah
Wolf, Zachary
Wood, Connor

Coe-Brown Northwood Academy Graduates May 2010

Spencer Michael Aube	Megan Elizabeth Hoover
Samuel Thomas Bassett	Caleb Huon Johnston
Meghan Renee Bousquet	Kaitlyn Marie Kathan
Rebecca Ann Brackett	Adam Jonathan Kimball
Zachary Ryan Branco	Ashley Sahara Kizirian
Kelly Elise Brown	Bradley Bruce Lampron
Kiersten Anne Brown	Kyra Genna Laughy
Jorden Corine Campbell	Shawn Patrick Linton
Kimberly Elizabeth Comtois	Erica Jane Lovely
Nicholas Alexander Conidas	Ryan Taylor Mack
Robert Michael Correa	Dylan Scott MacNevin
Kalvin M. Croto	Evan James Masison
Bradford Allen Davis	Mallory Kate McCoy
Hope Arlene Davis	Amanda Mae Meattey
Jacqueline Elizabeth Derocher	Corey Michael Mittendorf
Danielle Elizabeth DeTrude	Kayla Faith Moody
Justin Paul DiFruscio	Hillary Nicole Morgan
Michael William Dodge	Nathaneil Austin Morgan
Shannon Leigh Dodge	Jenna Iris Nelson
Kaitlin Jennifer Doig	Alyssa Lee Pittera
Ryan Michael Drown	Tulio Everett Pontacoloni
Sarah Ann Fenerty	Mark Evans Prescott
Michelle Elizabeth Fiocoprile	Kristyna Lee Reischer
Leah Marie Foley	Kristine Virginia Robinson
Nicole Marie Foster	Jeremy Travis Rockwell
Joseph Warner Gibson	Dakota Snow
Shannon Elizabeth Grady	Jacanna Daravan Sourisak
Sara Rose Hanrahan	Tyler Jeffrey Stevens
Nicholas Mario Haroutunian	Jacob C. Swindell
Lee Allen Harris Jr	Katie Blossom Tousignant

MARRIAGES FOR 2010

DATE	GROOM/PARTNER	BRIDE/PARTNER	LOCATION
01/01/10	Ostrye, Jane D	Richards, Torri A	Wakefield
01/04/10	Gilbert, Constance A	Bredemeier, Shirley A	Epsom
02/12/10	Stevens, Daniel S	McCarron, Susan M	Northwood
02/13/10	Ring, James A	Kinkade, Ann M	Northwood
02/16/10	Knedler, Marion L	McDonald, Cheryl A	Northwood
02/26/10	Reynolds, Michael P	Card, Ginger A	Millsfield
03/20/10	Beauregard, Maureen A	McDougal, Donna L	Wakefield
04/24/10	Laliois, Angelo	Boulanger, Sarah K	Dover
05/08/10	Lambert, Steven M	Emberley, Jacqueline R	Laconia
05/12/10	Kendall, Craig S	Turgeon, Jane B	Chichester
05/15/10	Landry, Brian D	Lambert, Kaylyn M	Somersworth
05/22/10	Carlson, Thomas M	Bliek, Cassandra L	Chocorua
06/05/10	Reid, Wayne M	Bellerose, Casey A	Nottingham
06/16/10	Landry, Matthew R	Brockelbank, Shauna H	Keene
07/10/10	Jezorwski, Frank J	Ellis, Wanda M	Northwood
08/01/10	Beale, Mary I	Fortier, Susanne M	Northwood
08/01/10	Lockard, Michael C	Brown, Miranda E	Barrington
08/04/10	Diller, Ann	Houston, Barbara E	Dover
08/07/10	Winslow, Brian J	Martin, Ashley D	Northwood
08/31/10	Stone, Brian J	Pepin, Karyn L	Northwood
09/18/10	Cookson, Robert V	Venditti, Melanie A	Portsmouth
10/02/10	Huggins, Joshua	Lane, Allison E	Troy
10/07/10	Bassett, Nikolas K	Barnes, Taryn M	Sandown
10/09/10	Quinn, Bryan G	Constant, Bethany F	Epsom
10/10/10	Magoon, Michael A	Valade, Katherine J	Alton
10/10/10	Kaffel, Robert J	Curran, Kendra E	Center Harbor
10/22/10	Goulette, Timothy R	Lucas, Andrea M	Loudon
10/31/10	Clements, Joseph A	Fife, Samantha	Center Barnstead
11/13/10	Doiron, Dennis J	Jean, Marie T	Rollinsford
12/25/10	Preve, Scott W	Lincoln, Melanie J	Northwood

BIRTHS FOR 2010

DATE	CHILD'S NAME	FATHER'S NAME	MOTHER'S NAME
01/10/10	Canney, Justin Lloyd	Canney Jr., Ernest	Canney, Sonya
01/12/10	Bailey, Zoey Skye		Lalancette, Kari
01/21/10	Pevear, Tucker William	Pevear Jr., Ronald	Pevear, Kaitlin
01/25/10	Nickerson, Alivia Elinor	Nickerson, Matthew	Nickerson, Rachel
02/03/10	Covill, Hayden Daniel	Covill, Jason	Covill, Dawn
02/26/10	Burgess, Ben Kyle	Burgess, Paul	Burgess, Stacey
03/08/10	Sweet, Rilynn Ashlee	Sweet, Matthew	Tilley, Heather-Lee
03/09/10	Ernst, Jameson Douglas	Ernst, Jason	Preve, Sarena
03/16/10	Lanciano, Jaylynn Marie	Lanciano, Peter	Bounchanh, Ana
04/21/10	White, Grace Emma Lee	White, Jonathan	White, Carrie
04/26/10	Scrocca, Cameron Daniel	Scrocca, Corey	Card, Allison
05/26/10	Litchfield, Zakary Said	Litchfield, Carl	Koraibaa, Khadidja
06/26/10	McGuigan, Amelia Jean	McGuigan, Keith	McGuigan, Kimberly
06/29/10	Fisher, Allyson Elizabeth	Fisher, Kenneth	Fisher, Ashley
07/12/10	Brown, Braden Scott	Brown, Scott	Brown, Jenny
07/13/10	Folsom, Bryant Anthony James	Folsom Sr., Keith	Rich, Jamie
07/13/10	Chase Kimball, Carson Leroy	Kimball, Jordan	Chase, Jordan
08/03/10	Stimpson, Greyson Matthew	Stimpson, Kyle	Stimpson, Kaitlyn
08/09/10	Emery, Oliver Welker	Emery, Kraig	Emery, Melissa
08/25/10	Torbick, Sawyer Mullaney	Torbick, Nathan	Kim, Kristie
08/31/10	Hotchkiss, Benjamin Matthew	Hotchkiss, Matthew	Hotchkiss, Joy
09/14/10	Fowler, Alexis Grace	Fowler, William	Fowler, Harmony
10/14/10	Wood, Joslyn Mackenzie	Wood, Nathan	Wood, Keli
11/02/10	Brown, Sigrid Lysandra		Brown, Denise Judith
11/04/10	Spead, Annabel Helena	Spead, Michael	Spead, Tanya
12/20/10	Dill, Emory David	Dill, Alden	Dill, Catherine

DEATHS FOR 2010

DATE	DECEDENT	FATHER	MOTHER	PLACE
01/02/10	Emmons, Louise	Doherty, Richard	Witter, Norma	Concord
02/23/10	Barnes II, William	Barnes, William	Carmack, Mary	Deerfield
03/29/10	Ring, James	Ring, Ellis	Watson, Rachel	Concord
04/27/10	Savage, John	Savage, Robert	Evans, Jean	Northwood
05/05/10	Allen, Leighton	Allen, Leighton	Shea, Muriel	Dover
07/02/10	Drown, Robin	Burklund Sr., Robert	Beauchain, Joan	Dover
08/04/10	Brown Sr., David	Brown, William	Unknown, Dorothy	Northwood
08/23/10	Gaudreau, Virginia	Dour, Daniel	Sattler, Seraphine	Strafford
08/28/10	Feole, Philip	Feole, Pasquale	Rossi, Antoinette	Epsom
09/03/10	Demmons, Patricia	Delamater, Frank	Gramm, Marion	Concord
09/06/10	Francis Sr., Steven	Francis, Raymond	Lemire, Doris	Northwood
09/18/10	Lincoln, Dorothy	Struckmann, Albert	Unknown, Emily	Dover
09/19/10	Caron, Richard	Caron, Ralph	Gould, Doris	Northwood
09/21/10	Brown, Roland	Brown, Richard	Wells, Florence	Concord
10/08/10	Shoemaker Sr., Donald	Shoemaker, Raymond	Lindenmuth, Edna	Exeter
10/27/10	Lindquist, Alice	Lynch, Daniel	Stetson, Ester	Northwood
11/23/10	Clark, Robert	Clark, Russell	Underhill, Arline	Concord
11/24/10	Graves, Robert	Graves, Ernest	Parsons, Elsie	Northwood
12/21/10	Madison, Constance	Dow, Halbert	Snow, Helen	Concord

Contact Information for Senators & Representatives

U.S. Senators

Honorable Kelly Ayotte
4 Hooksett Road
Manchester, NH 03104
622-7979

Washington DC Office:

188 Russell Senate Office Building
Washington, DC 20510
(202)224-3324
<http://ayotte.senate.gov>

Honorable Jeanne Shaheen

1589 Elm Street, Suite 3
Manchester, NH 03101
647-7500

520 Hart Senate Office Building
Washington, DC 20510
(202) 224-2841
FAX (202) 228-3194
<http://shaheen.senate.gov>

US Representatives

1st District Congressman Frank Guinta

33 Lowell Street
Manchester, NH 03101
641-9536

1223 Longworth House Office Building
Washington, DC 20515
(202)225-5456
FAX (202)225-5822
<http://guinta.house.gov>

2nd District Congressman Charles Bass

114 North Main Street, Suite 200
Concord, NH 03301
226-0064

2350 Rayburn House Office Building
Washington, DC 20515
(202) 225-5206
FAX (202) 225-2946
<http://bass.house.gov>

State Senator

John S. Barnes
PO Box 362
Raymond, NH 03077
895-9352
jack.barnes@leg.state.nh.us

Representatives

Frank Case
44 Beach Head Rd.
Nottingham, NH 03290
895-2718
casescove@comcast.net

John Reagan
53 Mt. Delight Rd.
Deerfield, NH 03037-1304
463-3009
john.reagan@juno.com

Contact Information for Representatives & Officials

Representatives

James Sullivan
12 Wild Turkey Lane
Deerfield, NH 03037-3062
463-9793
james.sullivan@leg.state.nh.us

Kyle Tasker
PO Box 500
Northwood, NH 03261-500
724-4716
kjtasker@gmail.com

Joe Duarte
10 Critchett Road
Candia, NH 03034-2103
483-8454
joe.duarte@leg.state.nh.us

Contact Information for State, County & Regional Officials

State Offices of Interest

Attorney General, Consumer Protection Bureau 271-3641
Office of the Governor 271-2121
Fish & Game Department 271-3421
Secretary of State 271-3242

Rockingham County Phone Numbers

Sheriff 679-2225
State Police 679-3333
Register of Deeds 642-5526

Regional

Strafford Regional Planning Commission 742-2523

2011 Dates To Remember

January 1	Town fiscal year opens
January 19	First day for candidates to declare for Town Election
January 28	Last day for candidates to declare for Town Election
March 1	Applications for abatement must be received by municipality by March 1 following the second notice of tax
March 5	Annual School District Meeting
March 8	Annual Town and School Elections
March 12	Annual Town Meeting
April 1	All property in Northwood assessed to owner this date
April 15	Last day for taxpayers to apply for Current Land Use Assessment RSA 79-A:5, II
April 15	Last day to file for Veteran's Credit for previous year
April 15	Last day for qualified person over 65 to apply for an Elderly Exemption for previous year
June 30	School District fiscal year closes
July 1	School District fiscal year opens
July 1	Estimated date for first half of semi-annual tax billing commences to draw interest at 12%
September 1	Abatement Appeals must be submitted to the Department of Revenue Administration
December 1	Estimated date for unpaid real estate of second tax billing commences to draw interest at 12%
December 31	Town fiscal year closes



Town of Northwood, New Hampshire

818 First New Hampshire Turnpike, Northwood NH 03261
(603)942-5586 Facsimile: (603)942-9107

2011 Town Holidays

New Years Day	Friday, December 31, 2010
Martin Luther King	Monday, January 17, 2011
Presidents Day	Monday, February 21, 2011
Memorial Day	Monday, May 30, 2011
Independence Day	Monday, July 04, 2011
Labor Day	Monday, September 05, 2011
Columbus Day	Monday, October 10, 2011
Veterans Day	Friday, November 11, 2011
Thanksgiving Day	Thursday, November 24, 2011
Day after Thanksgiving	Friday, November 25, 2011
Christmas	Monday, December 26, 2011

2011 Transfer Station Holidays

New Years Day	Saturday January 1, 2011
Martin Luther King	Monday, January 17, 2011
Presidents Day	Monday, February 21, 2011
Easter	Sunday, April 24, 2011
Memorial Day	Monday, May 30, 2011
Independence day	Monday, July 04, 2011
Labor Day	Monday, September 05, 2011
Columbus Day	Monday, October 10, 2011
Veterans Day	Friday, November 11, 2011
Thanksgiving Day	Thursday, November 24, 2011
Christmas	Sunday, December 25, 2011

The transfer station will be open the regular hours on the Saturday and Sunday before and after a holiday unless otherwise listed above.

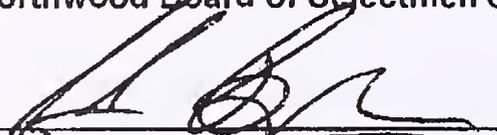
Holiday Policy for Town of Northwood Employees:

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 it on the Monday following the holiday.

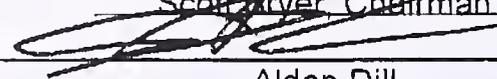
The Board of Selectmen has approved the closing of the Town offices for Saturday hours due to the following holidays falling either on Friday or Monday for the year 2011. These Saturday closings are **NOT** a paid holiday.

- Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Saturday After Thanksgiving, Saturday before Christmas.
- The Town Offices and the Transfer Station will be closed for School and Town Meeting

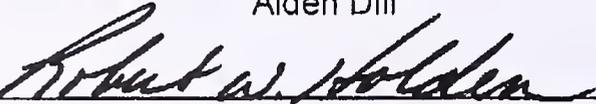
Approved by the Northwood Board of Selectmen on 9/18/10



Scott Fryer, Chairman



Alden Dill



Robert Holden

TOWN OF NORTHWOOD SCHEDULE OF MEETINGS

Board of Selectmen: **Every second and fourth Tuesday - 6:00 p.m.**
Call to be placed on the agenda - Agenda deadline Thursday 12 noon prior to Tuesday evening meeting

Board of Adjustment: **Fourth Monday of each month - 7:00 p.m.**
Deadline for ZBA applications is the first of the month for a complete application, based on prior submission of a complete ZBA application and building permit application to the building department and zoning board office. Please allow sufficient time before the submittal date to be sure all required information is being submitted. Contact the board administrator for determination of a complete application for processing.

Planning Board: **Fourth Thursday of each month - 7:00 p.m.**
Contact the town planner to be placed on the agenda for consultations. Deadline for applications is the first of each month.

Police Commission **Third Tuesday of each month – 11:00 a.m.**
Police Station
Contact the board administrator to be placed on the agenda. Agenda deadline is Wednesday 5 pm prior to Tuesday meeting.

Conservation Commission **First Tuesday of each month – 7:00 p.m.**
Contact the board administrator or board secretary to be placed on the agenda.

Economic Development Committee **First Wednesday of each month – 6:00 p.m.**
Meets at the town hall; the public is welcome to attend

Recreation Commission **Second Wednesday of each month-7:00 p.m.**
Meets at the town hall conference room, located on the lower level.

Technology Committee **Third Wednesday of each month-7:00 p.m.**

Recycling Committee **First Monday of each month-7:00 p.m.**

*****Days and times subject to change*****

*For the most current information on board and committee meetings
please check the town website calendar: www.northwoodnh.org*

VOLUNTEER APPLICATION

Name _____

Address _____

Phone _____ Date _____

E-mail _____

I am willing to volunteer to serve on our town's board(s) and /or committee(s). My preference is indicated by 1, 2, 3, etc. Please circle member or alternate as your choice when noted.

_____ Budget Committee

_____ Cemetery Trustee

_____ Cable Advisory committee

_____ Highway Advisory Committee

_____ Economic Development

_____ Recreation Commission

_____ Technology Committee

_____ Town Facility Committee

_____ Conservation Commission (member or alternate)

_____ Planning Board (member or alternate)

_____ Zoning Board of Adjustment (member or alternate)

_____ Other _____

Please provide a brief statement of your qualifications to serve on the board or committee you have selected and send this form to:

Northwood Board of Selectmen
818 First NH Turnpike
Northwood, NH 03261

Phone 942-5586
FAX: 942-9107

A copy of this form is available at the town hall during regular business hours or may be downloaded from the town's website: www.northwoodnh.org under Documents & Forms

**NORTHWOOD TOWN DEPARTMENTS
WEBSITE/TELEPHONE / BUSINESS HOURS**

Town Website

www.northwoodnh.org

Building Inspector / Code Enforcement – 942-5586 - ext 203

Monday	8:00 a.m. to 11:00 a.m.
Thursday	1:00 p.m. to 4:00 p.m.

Chesley Memorial Library 942-5472

Monday	9:00 a.m. to 8:00 p.m.
Tuesday	9:00 a.m. to 1:00 p.m.
Wednesday	9:00 a.m. to 8:00 p.m.
Thursday	9:00 a.m. to 8:00 p.m.
Saturday	9:00 a.m. to 1:00 p.m.

**Conservation Comm. / Planning Board / Board of Adjustment /Police Commission /Budget Comm.
942-5586 ext 205**

Monday	9:00 a.m. to 4:00 p.m.
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Town Planner 942-5586 Ext. 205

Wednesday 8:30 am to 1:30 pm; call for appointment for other days of the week

Human Services Director – 942-5586 ext. 208 (cell 608-6332)

Variable Hours – Call for Appointment

Selectmen’s Business Office 942-5586

Monday through Friday	8:00 a.m. to 4:00 p.m.
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Town Clerk / Tax Collectors Office – 942-5586 ext. 201

Monday	8:00 a.m. to 10:00 a.m. & 4:00 p.m. to 7:00 p.m.
Tuesday-Friday	8:00 a.m. to 4:00 p.m.
Last Saturday of Month	9:00 a.m. to Noon

Transfer Station / Recycling Facility – 942-9105

Sunday	10:00 a.m. to 4:00 p.m.
Monday	1:00 p.m. to 7:00 p.m.
Wednesday (September 1 – March 31) Winter Hours	8:00 a.m. to 3:00 p.m.
Wednesday (April 1 – August 31) Summer Hours	1:00 p.m. to 7:00 p.m.
Saturday (September 1 – March 31) Winter Hours	8:00 a.m. to 3:00 p.m.
Saturday (April 1 – August 31) Summer Hours	8:00 a.m. to 3:00 p.m.

Fire/Rescue/Emergency Management	911
Fire Station	942-9103 / 942-9104
Health Officer	608-8893
Highway Department	942-9108
Police Department (Business)	942-9101
Police Department (Dispatch)	942-8284

